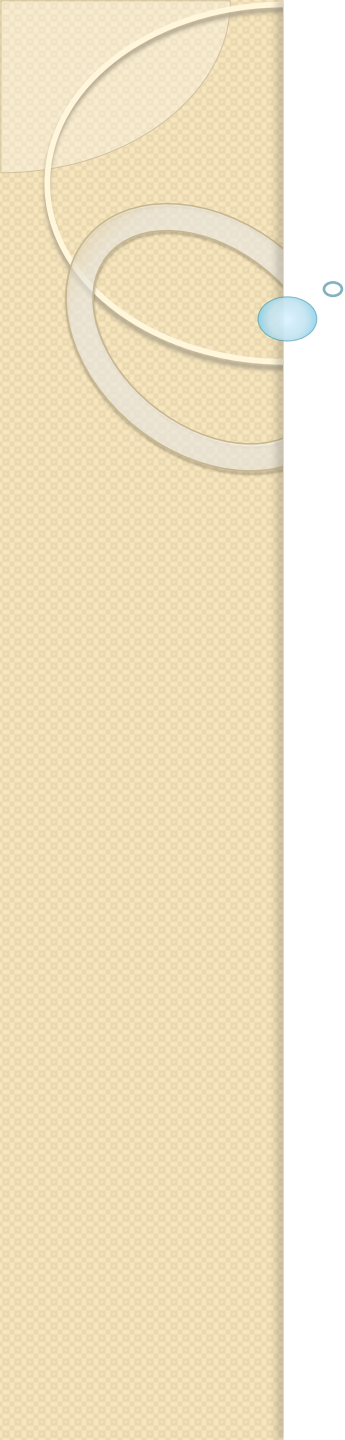




Baldwin County School System

FY 2026 Proposed Budget

First Public Hearing

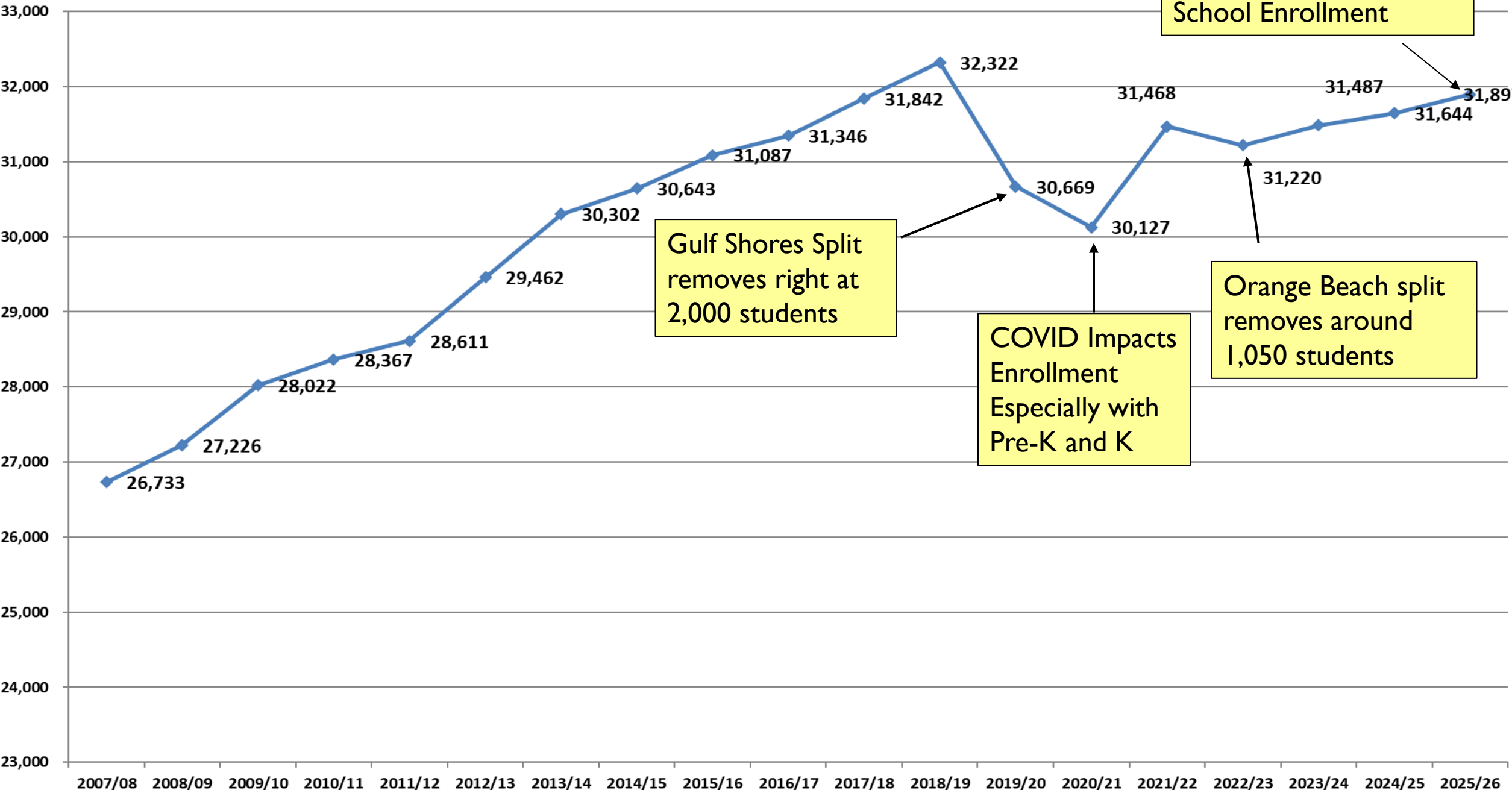
John Wilson, CSFO

August 28, 2025

15th and Final Budget Presentation



System Wide Enrollment (Pre-K - 12)



2025-2026 Start of
School Enrollment

Gulf Shores Split
removes right at
2,000 students

COVID Impacts
Enrollment
Especially with
Pre-K and K

Orange Beach split
removes around
1,050 students

FY 2026 Budget Fun Facts

- Line by line FY 2026 budget is over 1,264 pages long.
- If printed out would be around 4 inches tall and weight around 10lbs.
- FY 2026 budget is comprised of 77 different sources of State, Federal, and Local.
- 67 out of 77 (92%) of fund sources are earmarked and restricted to only be used for designated purposes.
- Operating Cost are running average \$32 - \$35 million per month.

FY 2026 Budget Summary

BALDWIN COUNTY BOARD OF EDUCATION
COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
FISCAL YEAR ENDED SEPTEMBER 30, 2026

EXHIBIT B-I-A

FUND TYPES DESCRIPTION	GENERAL	GOVERNMENTAL SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	FIDUCIARY EXPENDABLE TRUST	TOTAL (Memo Only)
REVENUES						
STATE REVENUES	222,605,019.00	581,341.45	213,242.47	9,971,610.53	0.00	233,371,213.45
FEDERAL REVENUES	0.00	37,185,902.16	0.00	0.00	0.00	37,185,902.16
LOCAL REVENUES	238,923,554.62	42,355,989.57	0.00	0.00	1,790,872.00	283,070,416.19
OTHER REVENUES	780,000.00	410,112.95	0.00	0.00	0.00	1,190,112.95
TOTAL REVENUES	462,308,573.62	80,533,346.13	213,242.47	9,971,610.53	1,790,872.00	554,817,644.75
EXPENDITURES:						
INSTRUCTIONAL SERVICES	235,248,494.00	19,706,677.04	0.00	2,194,952.36	560,121.00	257,710,244.40
INSTRUCTIONAL SUPPORT SERVICES	68,517,275.20	5,407,134.89	0.00	0.00	449,062.00	74,373,472.09
OPERATIONS & MAINTENANCE	30,986,627.50	35,128,388.38	0.00	1,836,679.50	61,789.00	68,013,484.38
AUXILIARY SERVICES	22,597,257.50	31,904,791.96	0.00	9,902,245.00	67,959.00	64,472,253.46
GENERAL ADMINISTRATIVE SERVICES	20,037,982.00	1,013,658.16	0.00	0.00	0.00	21,051,640.16
CAPITAL OUTLAY	0.00	3,045,429.00	0.00	186,656,947.62	0.00	189,702,376.62
DEBT SERVICES	1,952,236.00	26,405.00	31,588,515.16	0.00	0.00	33,567,156.16
OTHER EXPENDITURES	10,786,600.15	3,737,633.71	0.00	0.00	383,789.00	14,908,022.86
TOTAL EXPENDITURES	390,126,472.35	99,970,118.14	31,588,515.16	200,590,824.48	1,522,720.00	723,798,650.13
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	3,256,459.94	15,420,244.31	31,580,714.80	20,000,000.00	0.00	70,257,419.05
OTHER FUND USES	64,569,709.11	2,731,250.00	0.00	0.00	0.00	67,300,959.11
TOTAL OTHER FUND SOURCES (USES)	(61,313,249.17)	12,688,994.31	31,580,714.80	20,000,000.00	0.00	2,956,459.94
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	10,868,852.10	(6,747,777.70)	205,442.11	(170,619,213.95)	268,152.00	(166,024,545.44)
BEGINNING FUND BALANCE - OCT 1	89,976,124.91	30,310,977.53	7,069,646.11	222,649,295.42	991,698.00	350,997,741.97
ENDING FUND BALANCE - SEP 30	100,844,977.01	23,563,199.83	7,275,088.22	52,030,081.47	1,259,850.00	184,973,196.53

Governmental Fund Types

- **General Fund** – This fund type accounts for all financial resources of the school system except those required to be accounted for in another fund. The primary operating functions of the school system are performed in the general fund.
- **Special Revenue** – This fund type accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes other than state funds.
- **Debt Service** - This fund type accounts for the accumulation of resources for the payment of general long-term debt, both principal and interest.
- **Capital Projects** - This fund type accounts for financial resources used to acquire or construct major capital facilities other than those of proprietary and trust fund.
- **Fiduciary Expendable Trust Fund** - This fund type accounts for financial assets held in trust for some specified purpose where the trust fund is designed to provide stewardship over the expendable asset.

Total Budgeted Revenues FY 2026

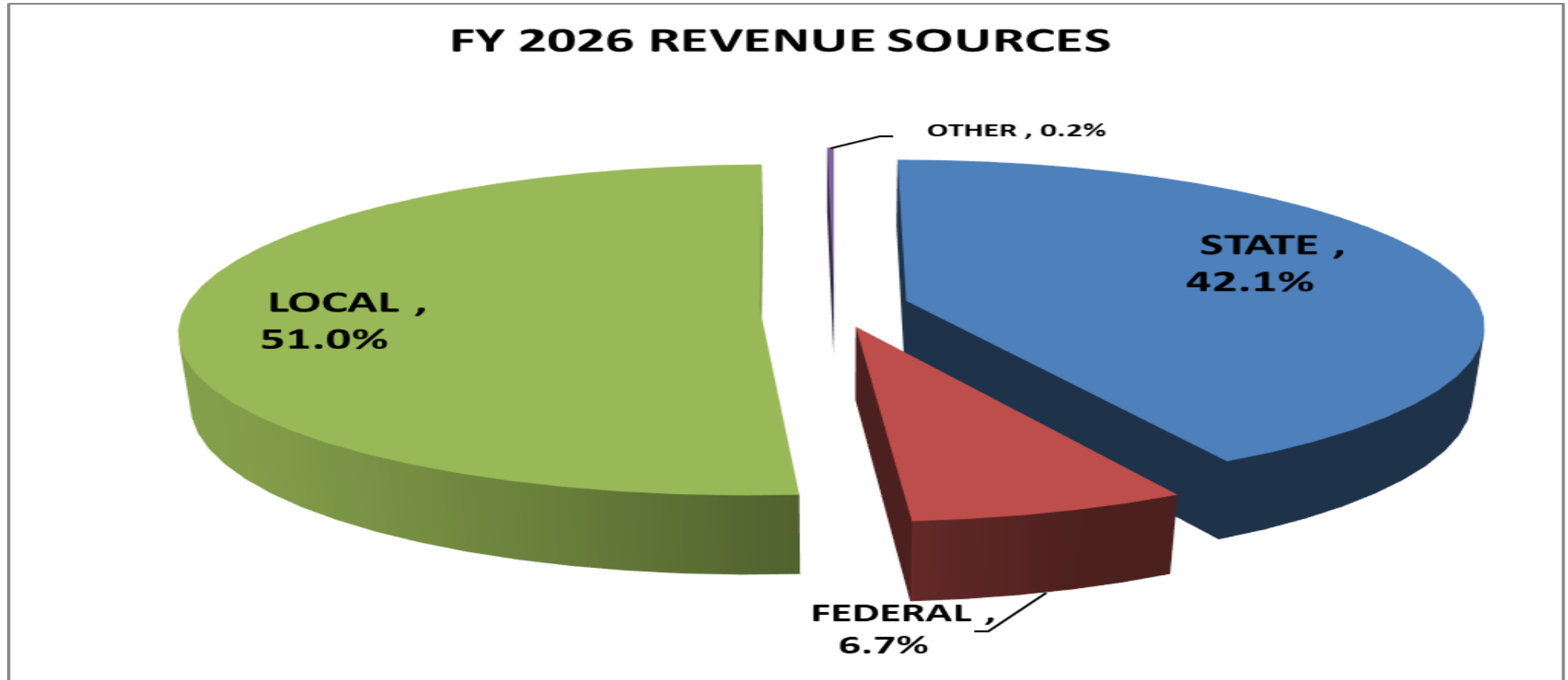
	2026	2025	Variance
REVENUES			
STATE REVENUES	233,371,213	224,997,909	8,373,304
FEDERAL REVENUES*	37,185,902	34,519,831	2,666,071
LOCAL REVENUES*	283,070,416	275,255,321	7,815,095
OTHER REVENUES	1,190,112	1,084,893	105,219
TOTAL REVENUES	554,817,643	535,857,954	18,959,689

The State Department of Education has not released Federal Funding allocations related to Title II and Title IV. Therefore, budgetary figures are based on last year and are subject to change in FY 2026.

* 2025 Federal allocations do not include carryover funds from the previous FY to demonstrate a more accurate year over year comparison.

- Local revenue totals include general fund tax revenue as well as food service income and local school revenue reported at each individual school location
 - Due to amendments in the budget later in FY 25, Local Revenue total for 2025 is based on the amended total in June.

Total Budgeted Revenues FY 2026



State Revenue

REVENUES:	2026	2025	Variance
State Revenues:			
Foundation Program	179,955,178.00	179,242,490.00	712,688
Growth Allocation	1,123,295.00	1,350,961.00	(227,666)
State Treatment Centers	1,283,114.00	994,800.00	288,314
TEAMs Supplements	4,129,453.00	3,535,563.00	593,890
RAISE ACT	6,087,356.00	-	6,087,356
School Nurse	3,406,762.00	3,395,831.00	10,931
Tech Coordinator	71,683.00	69,694.00	1,989
Career Tech O&M	350,344.00	274,352.00	75,992
Math Coach Allocation	1,530,000.00	540,000.00	990,000
ARI (Reading Coaches)	2,125,000.00	2,125,000.00	0
ESL State	-	727,085.00	(727,085)
Gifted State	-	481,959.00	(481,959)
At Risk	-	809,623.00	(809,623)
Transporation Operations	17,760,331.00	16,158,820.00	1,601,511
Transporation Fleet Renewal	2,334,948.00	2,395,596.00	(60,648)
SPED Pre-K	1,374,194.00	1,385,822.00	(11,628)
OSR Pre-School	3,408,309.00	3,069,434.00	338,875
Capital Outlay	7,849,905.00	7,927,087.45	(77,182)
CNP State Rebates	581,341.45	513,792.00	67,549
Total	233,371,213.45	224,997,909.45	8,373,304

FY 2026 State Foundation Program

State Department of Education

FY 2026

State Education Foundation Allocation Report

002 Baldwin County	FY 2026		FY 2025	Change
System ADM	30,826.55		30,668.15	158.40

ADM(Average Daily Membership): represents the total, average daily enrollment during the first twenty days after Labor Day of the previous school year. This total does not include Pre-K students.

See supplemental sheet for a breakdown of each school

State Department of Education

FY 2026

State Education Foundation Allocation Report

002 Baldwin County	FY 2026		FY 2025	Change
System ADM	30,826.55		30,668.15	158.40
Foundation Program Units				
Teachers	1,788.05		1,777.49	10.56
Principals	42.00		41.00	1.00
Assistant Principals	42.00		43.00	(1.00)
Counselors	59.50		59.00	0.50
Librarians	45.50		45.50	-
Voc Ed Directors	5.00		5.00	-
Voc Ed Counselors	2.00		2.00	-
Total Units	1,984.05		1,972.99	11.06

State Teacher Divisors	
K-3rd Grade	14.25
4th-6th Grade	20.06
7th - 8th Grade	19.7
9th - 12th Grade	17.95

AP and Counselor Divisors Discussed Later in Presentation.

FY 2026 State Foundation Program

Foundation Program (State and Local Funds)	2026		2025	
Salaries	122,226,471		121,447,044	779,427
Fringe Benefits	49,891,740		45,957,071	3,934,669
Other Current Expense (\$27,254 /unit)	54,073,138	(\$25,225/unit)	49,786,796	4,286,342
Classroom Instructional Support				
Teacher Materials and Supplies (\$1000/unit)*	1,984,050	(\$900/unit)	1,775,691	208,359
Technology (\$500/unit)	992,025	\$500/unit	986,495	5,530
Library Enhancement (\$157.72/unit)	312,924	(\$157.72/unit)	311,180	1,744
Professional Development (\$100/unit)	198,405	(\$100/unit)	197,299	1,106
Textbooks (\$100/ADM)	3,082,655	\$75/ADM	3,066,815	15,840
Common Purchase (\$100/unit)			197,299	(197,299)
Student Growth	1,123,295		1,350,961	(227,666)
Total Foundation Program	233,884,703		225,076,651	8,808,052



State Foundation Allocation BEFORE 10 mill match

FY 2026 State Equity Funding

State Department of Education

FY 2026

State Education Foundation Allocation Report

002 Baldwin County	FY 2026		FY 2025	Change
System ADM	30,826.55		30,668.15	158.40
Foundation Program Units				
Teachers	1,788.05		1,777.49	10.56
Principals	42.00		41.00	1.00
Assistant Principals	42.00		43.00	(1.00)
Counselors	59.50		59.00	0.50
Librarians	45.50		45.50	-
Voc Ed Directors	5.00		5.00	-
Voc Ed Counselors	2.00		2.00	-
Total Units	1,984.05		1,972.99	11.06
Foundation Program (State and Local Funds)	2026		2025	
Salaries	122,226,471		121,447,044	779,427
Fringe Benefits	49,891,740		45,957,071	3,934,669
Other Current Expense (\$27,254 /unit)	54,073,138	(\$25,225/unit)	49,786,796	4,286,342
Classroom Instructional Support				
Teacher Materials and Supplies (\$1000/unit)*	1,984,050	(\$900/unit)	1,775,691	208,359
Technology (\$500/unit)	992,025	\$500/unit	986,495	5,530
Library Enhancement (\$157.72/unit)	312,924	(\$157.72/unit)	311,180	1,744
Professional Development (\$100/unit)	198,405	(\$100/unit)	197,299	1,106
Textbooks (\$100/ADM)	3,082,655	\$75/ADM	3,066,815	15,840
Common Purchase (\$100/unit)			197,299	(197,299)
Student Growth	1,123,295		1,350,961	(227,666)
Total Foundation Program	233,884,703		225,076,651	8,808,052
Foundation Program (10 mill requirement)	(52,806,230)		(44,483,200)	(8,323,030)
Net State Foundation Funding for FY 2025	181,078,473		180,593,451	485,022

**NET
FOUNDATION
FUNDING
AFTER 10 MILL
MATCH**



RAISE ACT

- Act 2025-257 establishes the Renewing Alabama's Investment in Student Excellence (RAISE) Act. The purpose of the RAISE Act is to establish a process to provide additional funding for public K-12 schools to address the educational needs of specific student populations.

Four RAISE Act Categories

- Students in Poverty – Students reported as Direct Certification
- Special Education
 - Tier 1 - Exceptionalities include specific learning disability, speech/language impairment, and other developmental disability
 - Tier 2 – Exceptionalities include autism, intellectual disability, developmental disability, and multiple disabilities.
 - Tier 3 – Exceptionalities include emotional disability, hearing impairment, orthopedic impairment, visual impairment, deaf-blindness, and traumatic brain injury.

Four RAISE Act Categories

- English Language Learners (ELL)– ELL count based on students recorded to the AL Department of Education.
- Gifted Students – The count is based on 5% of the reported ADM.

Category and Funding Weight

CATEGORY	WEIGHT
Students in Poverty	2.25%
Special Education	
Tier 1	2.00%
Tier 2	10.00%
Tier 3	75.00%
English Language Learners (ELL)	7.00%
Gifted Students	4.50%

Base Funding Factor:
Total State and Local Cost of
the Foundation Program/
Average Daily Membership for
the immediately preceding
fiscal year.

Base Foundation Funding:
\$7,547 per student

Direct Cert ADM	Poverty Weighted Funding	SPED ADM	SPED Weighted Funding	EL ADM	EL Weighted Funding	Gifted Weighted Funding	Total RAISE Act Funding
13,593	2,308,193	5,033	1,897,467	2,571	1,358,234	523,462	6,087,356

Zeroed Out State Funding Allocations

FY 25 Allocations	
At Risk	809,623.00
ELL	727,085.00
Gifted	481,959.00
Total	2,018,667.00

Net Funding Increase	
New Raise Act Funding	6,087,356
State Allocations Cut	(2,018,667)
Net Funding Increase	4,068,689



RAISE ACT

How Are We Spending These Funds

- Poverty Allocation: \$2,308,193
 - Fund 19 full-time social workers (including the seven that were previously funded through State At-Risk funding.
 - 7.5 counselors, especially at higher poverty elementary schools.
 - Total Full Time positions: 26.5



RAISE ACT

How Are We Spending These Funds

- English as a Second Language (ELL): \$1,358,234
 - 14 ELL Teachers across the county and 2 Countywide interpreters.
- Special Education: \$1,897,467
 - 2 teachers, 9 psychometrists, 5 OT/PT Specialty positions
- Gifted: \$523,462
 - Small increase from previous years, covers the Gifted Supervisor and countywide material and supplies.

FY 2026 Other State Funding

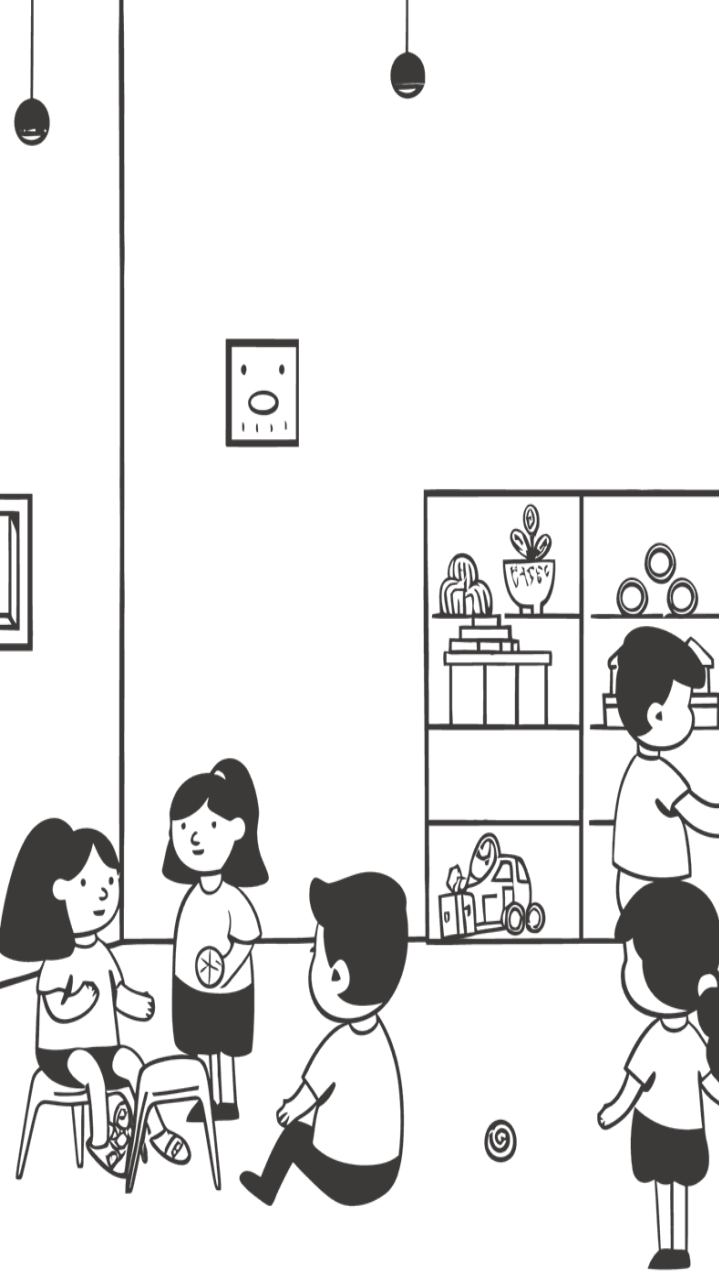
REVENUES:	2026	2025	Variance	
State Revenues:				
Foundation Program	179,955,178.00	179,242,490.00	712,688	See Foundition Funding Slides
Growth Allocation	1,123,295.00	1,350,961.00	(227,666)	See Foundition Funding Slides
State Treatment Centers	1,283,114.00	994,800.00	288,314	Pass Through Funds from the State. Pathways, Juvillie Detention Center, AltaPointe (EastPointe Hosipital)
TEAMs Supplements	4,129,453.00	3,535,563.00	593,890	Estimated based on step increases and potential new contracts
RAISE ACT	6,087,356.00	-	6,087,356	Slides 14-20
School Nurse	3,406,762.00	3,395,831.00	10,931	Funds 43 out of 84 RN and LPN positions
Tech Coordinator	71,683.00	69,694.00	1,989	Funding Flat
Career Tech O&M	350,344.00	274,352.00	75,992	CTE Operations and Mainteance Funding
Math Coach Allocation	1,530,000.00	540,000.00	990,000	17 Math Coaches Countywide (Funding is Year to Year)
ARI (Reading Coaches)	2,125,000.00	2,125,000.00	0	16 out of 34 ARI reading coach (No FY 26 Allocations yet)
ESL State	-	727,085.00	(727,085)	Zeroed out and included in RAISE allocation
Gifted State	-	481,959.00	(481,959)	Zeroed out and included in RAISE allocation
At Risk	-	809,623.00	(809,623)	Zeroed out and included in RAISE allocation
Transporation Operations	17,760,331.00	16,158,820.00	1,601,511	Total funding cost for operations \$24 million.
Transporation Fleet Renewal	2,334,948.00	2,395,596.00	(60,648)	See Bus Purchase Slide
SPED Pre-K	1,374,194.00	1,385,822.00	(11,628)	13 Pre-K SPED Teachers
OSR Pre-School	3,408,309.00	3,069,434.00	338,875	See OSR Slides
Capital Outlay	7,849,905.00	7,927,087.45	(77,182)	See Capital and Maintenance Slide Breakdown
CNP State Rebates	581,341.45	513,792.00	67,549	
Total	233,371,213.45	224,997,909.45	8,373,304	

Baldwin County Public Schools Pre-K Programs

Baldwin County Public Schools maintains 40 total OSR Pre-K classrooms with various levels of funding across schools throughout the district.

Our Pre-K programs receive \$3.4 million dollars in funding through OSR; however, this does not fully fund the program.

Baldwin County Board of Education provides nearly \$2.5 million in required matching funds through federal and local dollars.



2025-26 OSR Pre-K School Sites

Site	# of Rooms		Site	# of Rooms
Bay Minette Elementary	2		Magnolia School	2
Daphne East Elementary	1		Perdido Elementary	2
Daphne Elementary	3		Pine Grove Elementary	2
Delta Elementary	1		Robertsdale Elementary	3
Elberta Elementary	2		Rockwell Elementary	1
Elsanor Elementary	1		Rosinton Elementary	1
Fairhope East Elementary	1		Silverhill Elementary	1
Fairhope High School	1		Spanish Fort Elementary	1
Fairhope West Elementary	1		Stapleton Elementary	1
Florence B Mathis Elementary	2		Stonebridge Elementary	1
Foley Elementary	4		Summerdale Elementary	1
J Larry Newton Elementary	2		Swift School	1
Loxley Elementary	2			

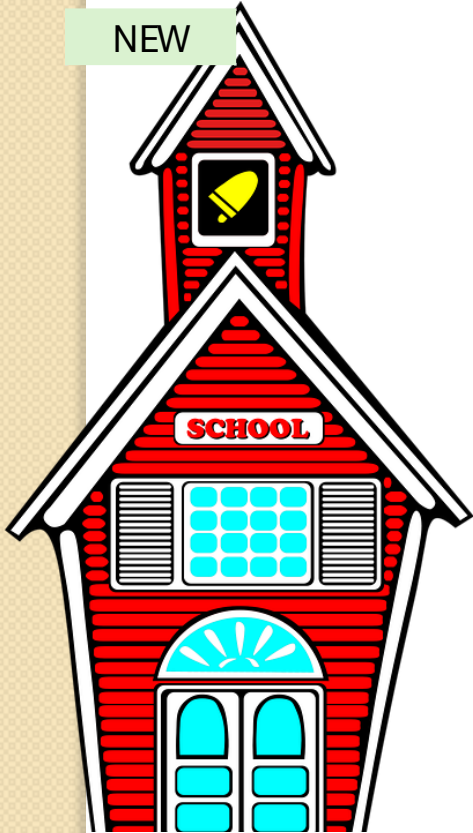
Spanish Fort Elementary – NEW for 2025-26



Federal Revenue

REVENUES:	2026	2025	Variance
Federal Revenues:			
Individuals with Disabilities Act	7,655,072.00	7,639,566.00	15,506.00
Vocational Education	468,915.00	445,625.00	23,290.00
Title I-Part A	8,468,835.00	8,774,001.00	(305,166.00)
Title I-Neg. and Delinquent	85,743.00	95,412.00	(9,669.00)
Title II-Part A-Teacher & Princ. Trng.	1,222,117.00	1,222,117.00	0.00
Title III-English Language Acquisition	235,861.00	278,606.00	(42,745.00)
Title IV Part A - Student Support and Academic Enrichment	584,249.00	584,249.00	0.00
Title X - Homeless	75,000.00	75,000.00	0.00
USDA - Food & Nutrition	17,762,146.00	14,852,291.76	2,909,854.24
Department of Defense	496,812.00	496,812.00	0.00
Other Federal Revenue	131,152.00	131,152.00	0.00
Total	37,185,902.00	34,594,831.76	2,591,070.24

FY26 Title I Elementary Schools



Bay Minette Elementary School	Magnolia School
Belforest Elementary School	Perdido Elementary School
Daphne East Elementary School	Pine Grove Elementary School
Daphne Elementary School	Robertsdale Elementary School
Delta Elementary School	Rosinton School
Elberta Elementary School	Silverhill School
Elsanor School	Spanish Fort Elementary School
Fairhope West Elementary	Stapleton School
Florence B Mathis Elementary	Summerdale School
Foley Elementary School	Swift Elementary School
J Larry Newton School	W J Carroll Intermediate School
Loxley Elementary School	

23 Total Title I Elementary Schools

Bay Minette Middle School
Central Baldwin Middle School
Elberta Middle School
Foley Middle School

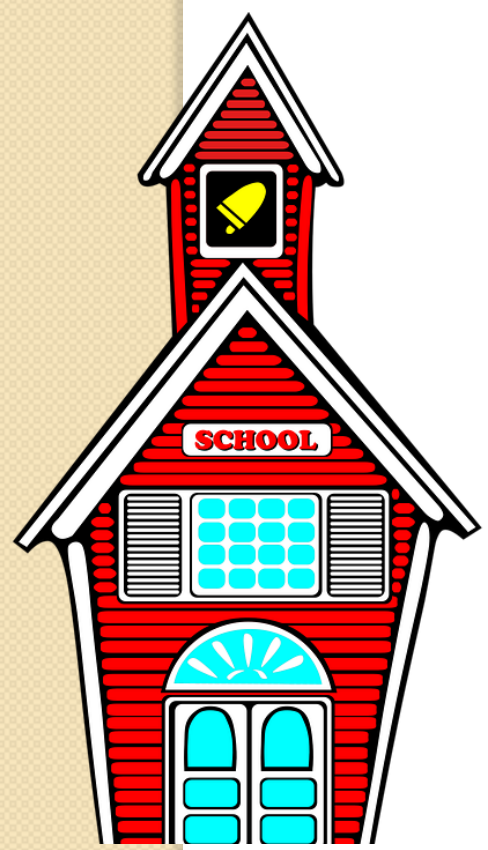
4 Total Title I Middle Schools

**FY26 Title I
Middle
Schools**



FY26 Title I High Schools

NEW



Baldwin County High School

Elberta High School

Foley High School

Robertsdale High School

4 Total Title I High Schools

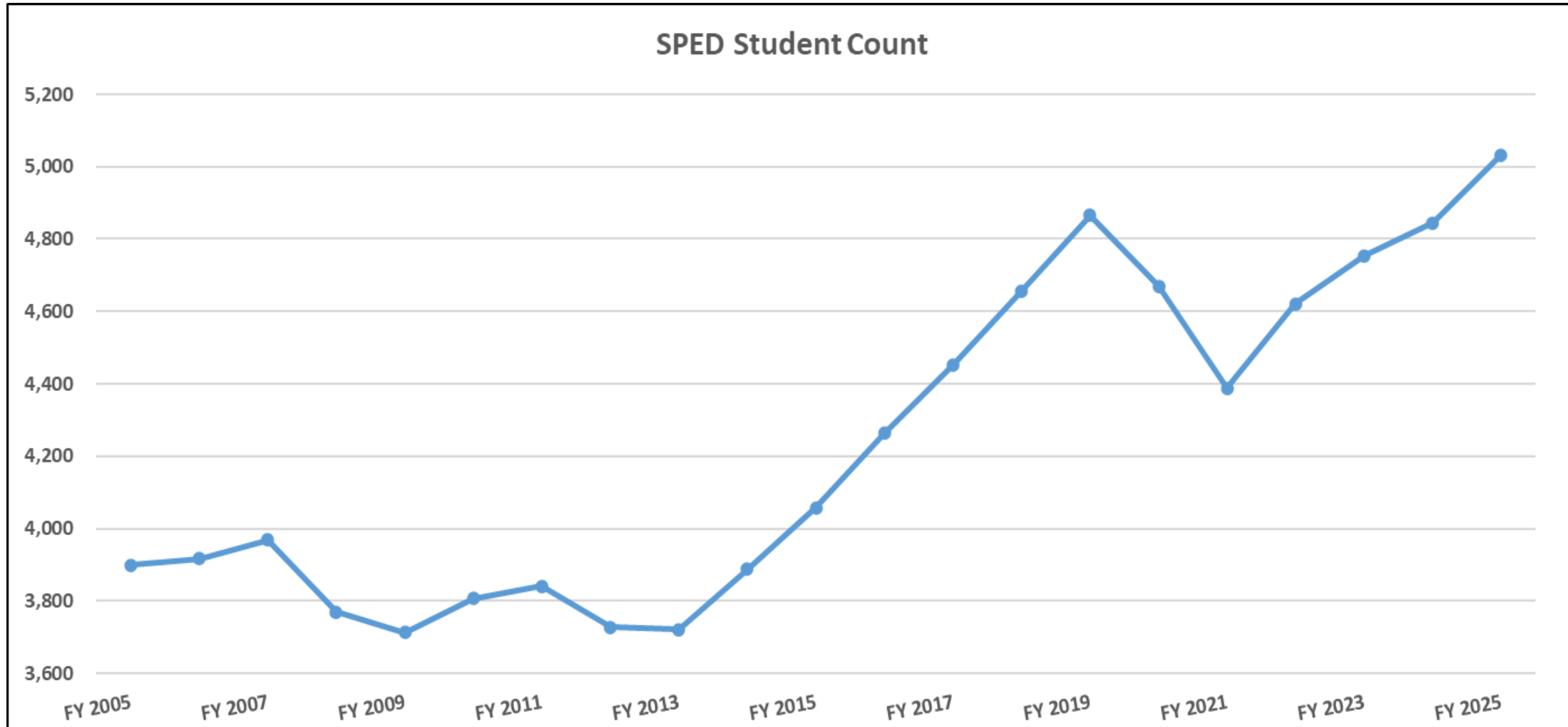
Special Education Cost

- State Foundation Funded Expenditures for Special Services-
\$31,751,733
- Federal Funded Special Services Expenditures (IDEA-Part B)-
\$7,655,072 →
- Local Funded Expenditures for Special Services-
\$15,227,409
- FY 2026 Budgeted Expenditures for Special Education:
\$54,634,214
- Special Ed Staff of **632** Employees
- Covering **5,033** special needs students * (Federal Law requires the school system to provide services for students ages 3 – 21).

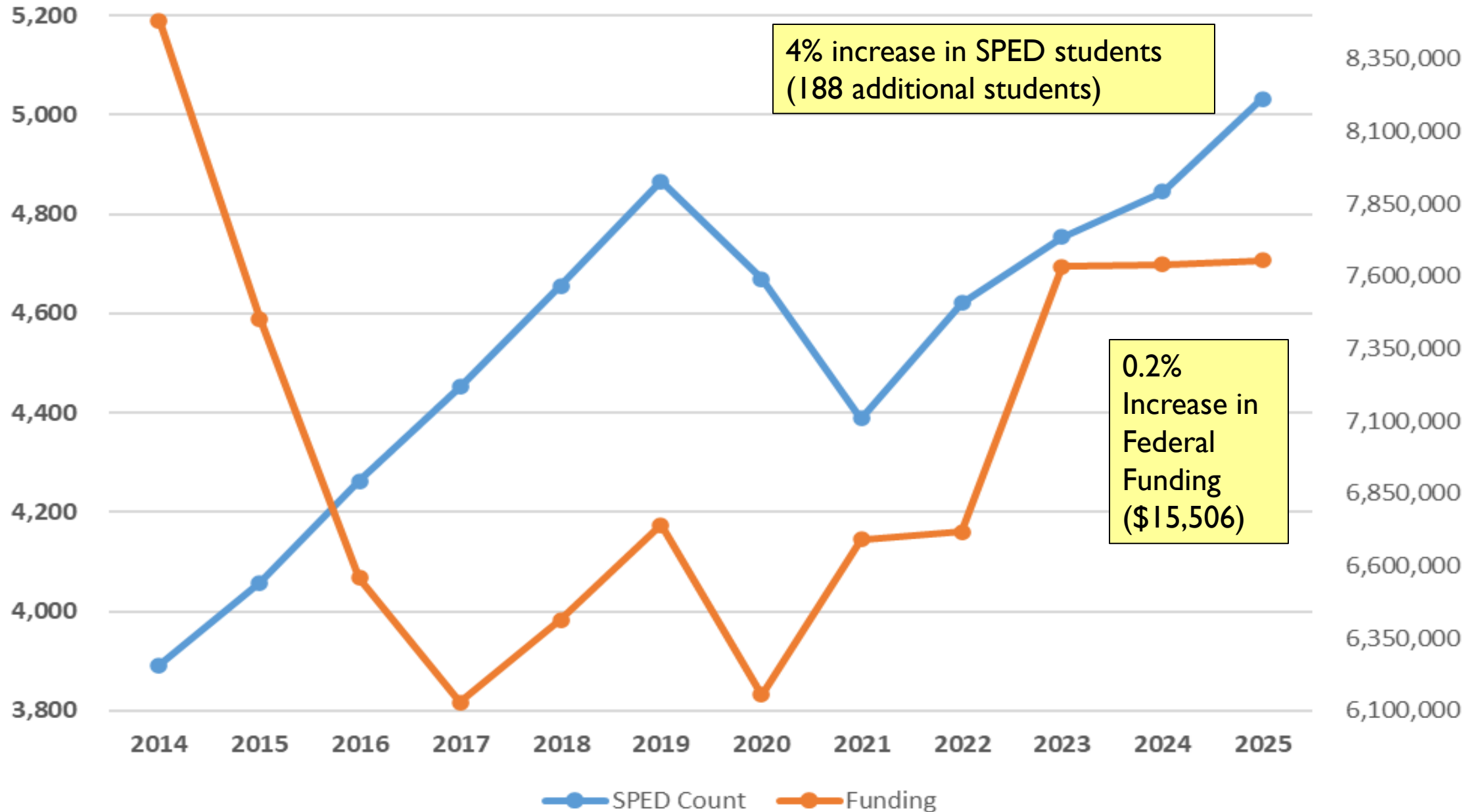
Federal law states that the US Department of Education will fund 40% of your special education needs, unfortunately they only fund 14% of the SPED cost. They mandate the rest but provide no funding.

* Student numbers based on 2024-2025 enrollment

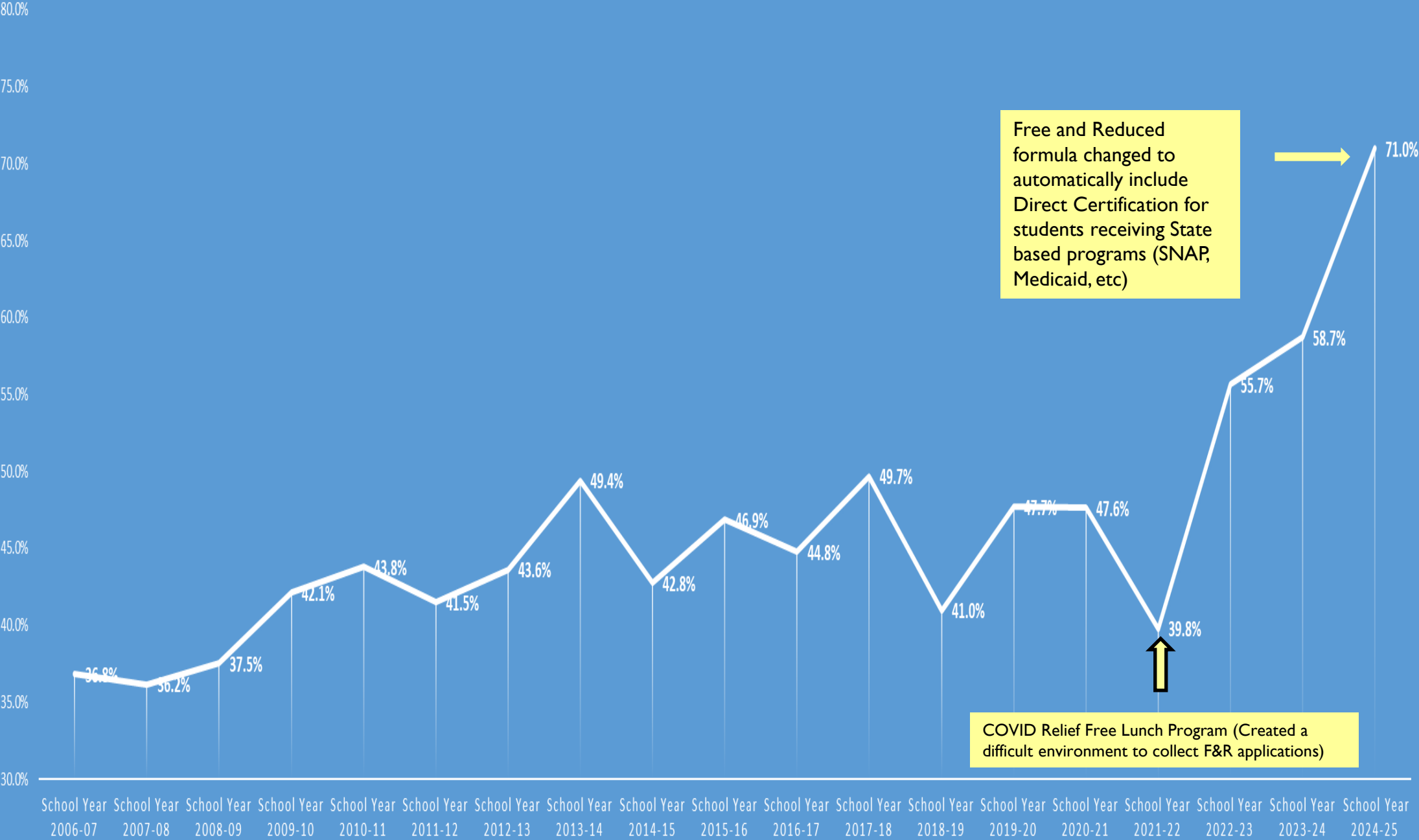
Special Education Student Count



SPED Student Count Versus Federal Funding



BALDWIN COUNTY FREE AND REDUCED PERCENTAGES



Child Nutrition Program Summary

- Last school, we served 4,469,924 meals*
- 270 CNP employees countywide
- Revenue
 - USDA \$17,762,146
 - Estimated Sales: \$ 1,067,188**
 - Additional Local Funds \$ 6,637,249
 - Other (State Rebates) \$ 991,454
- Total Revenue: \$26,458,037

* Meals are based on monthly equivalent, including daily breakfast, lunch, a la carte, and snacks served.

** Sales are considerably less this year as we are CEP. We will only get a la carte items, such as second meals and adult meals.



General Fund Local Revenue

<u>GENERAL FUND ONLY</u>	Variance		
	2026	2025	
Local Revenues:			
Ad Valorem Taxes (Includes Probate)	93,536,881	88,010,375	5,526,506
Business Privilege Tax	1,200,000	1,200,000	0
County Sales and Use Tax (2%)	129,185,546	129,008,983	176,563
Other County Revenue	655,700	626,000	29,700
Bank Interest Revenue	11,000,000	10,000,000	1,000,000
Other Revenue (After School and Reimbursements)	3,345,428	3,788,253	(442,825)
Total Local Revenue	238,923,554	232,633,611	6,289,943
Less State Required 10 Mill Match	(52,806,230)	(44,483,200)	(8,323,030)
Balance for Local Use	186,117,324	188,150,411	(2,033,087)

40% of 1% Special Sales Tax Earmarked for Maintenance and Building Needs (Included in Special Revenue Fund) FY 2026 Budget: \$25,830,264

City System Pro Rata % for Local Revenue

	Oct 24 ADM	Pro Rata %
Baldwin Co	30,826.55	88.9345%
Gulf Shores	2,632.75	7.5955%
Orange Beach	1,202.80	3.4701%
	34,662.10	100%

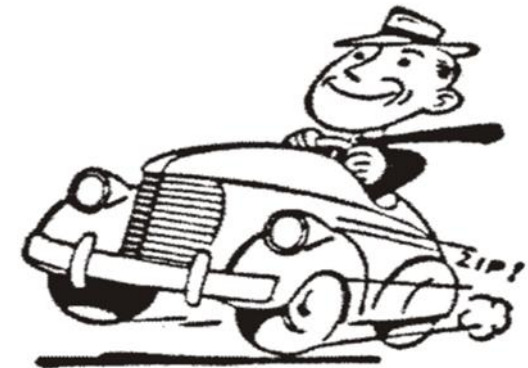
City Systems Impact on Main Local Revenue Sources

FY 2026 Budget							
Ad Valorem	Countywide	Foundation Program Cost Ratio	Baldwin County	Foundation Program Cost Ratio	Gulf Shores City	Foundation Program Cost Ratio	Orange Beach City
9 mills Countywide Tax	78,402,202.00	88.93%	69,726,565	7.60%	5,954,945	3.47%	2,720,692
3 mills District 2 Tax	27,607,488.94		17,318,910	n/a	4,258,445		6,030,133
Total 12 Mills	106,009,690.94		87,045,475		10,213,390		8,750,826
County Wide Sales Tax							
1% Regular	73,437,274.04	88.93%	65,307,768	7.60%	5,577,561	3.47%	2,548,273
1% Penny Sales Tax	73,437,274.04	88.93%	65,307,768	7.60%	5,577,561	3.47%	2,548,273
Total Regular Sales Tax	146,874,548.08		130,615,535.61		11,155,122		5,096,547
Total Local Tax Revenue	252,884,239.02		217,661,011.09		21,368,512		13,847,372

Only included major sources : Ad Valorem in this chart only includes Class I-III (not including Class IV)
Sales Tax includes General Sales (not including Machine Rate)

Ad Valorem Budget

Ad Valorem			
	FY 2026	FY 2025	Variance
Property Taxes	86,094,879	81,401,099	4,693,780
Probate Taxes	7,442,002	6,609,276	832,726
	93,536,881	88,010,375	5,526,506



3 Mill Districts

Fairhope 3 Mill 2025-2026	
Estimated Ad Valorem (2025-2026)	3,740,494.87
Estimated Probate (Jan 25 - Dec 25)	277,106.08
	4,017,600.95

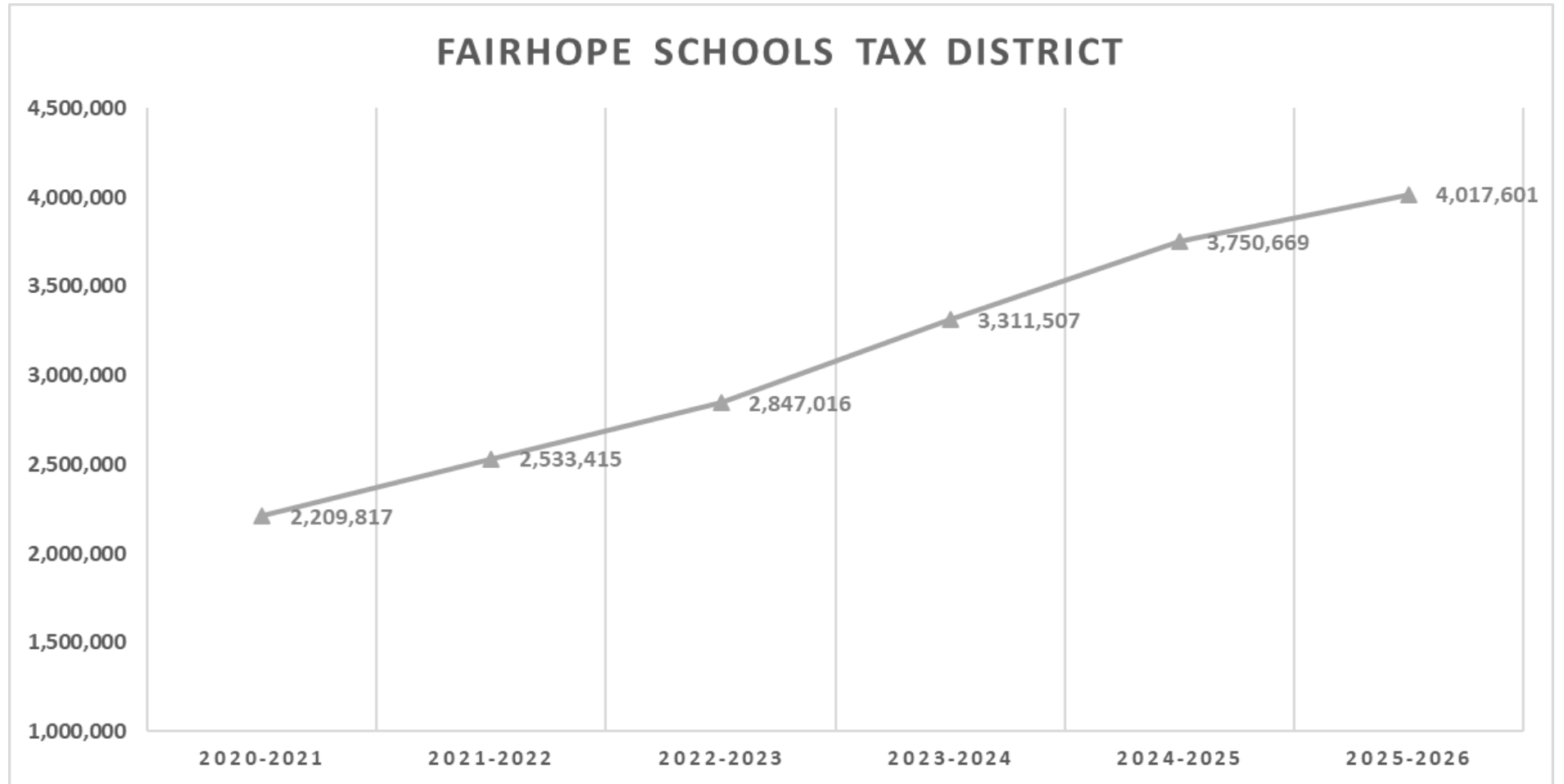
Daphne 3 Mill 2025-2026	
Estimated Ad Valorem (2025-2026)	2,295,386.77
Estimated Probate (Jan 25 - Dec 25)	207,799.61
	2,503,186.38

Central Baldwin 3 Mill 2025-2026	
Estimated Ad Valorem (2025-2026)	1,652,727.81
Estimated Probate (Jan 25 - Dec 25)	151,352.45
	1,804,080.26

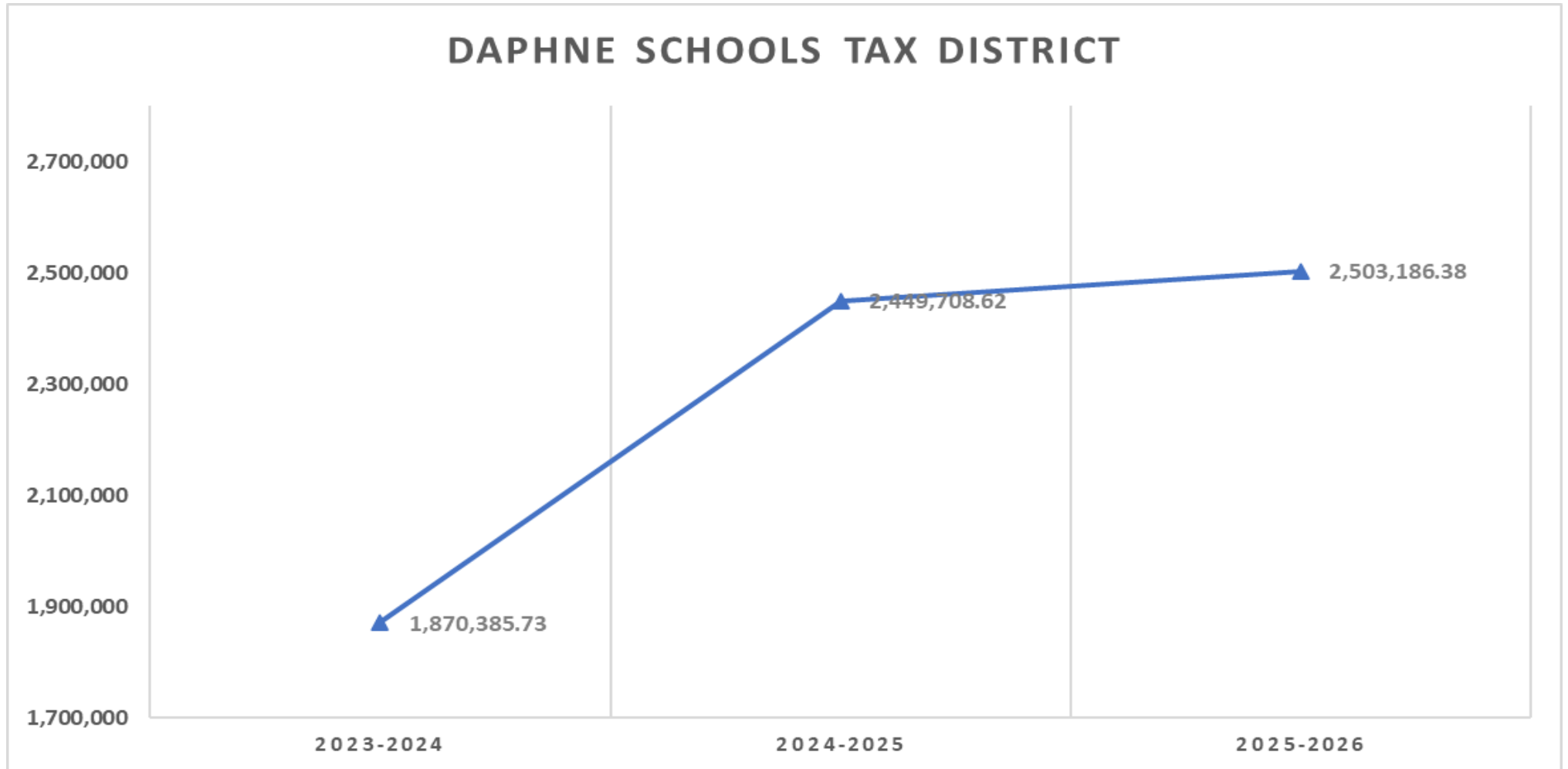
Spanish Fort 3 Mill 2024-2025	
Estimated Ad Valorem (2025-2026)	1,268,209.55
Estimated Probate (Jan 25 - Dec 25)	129,942.38
	1,398,151.93

See the June 17th board meeting agenda for detailed recommendations approved by each committee for the 2025-2026 school year.

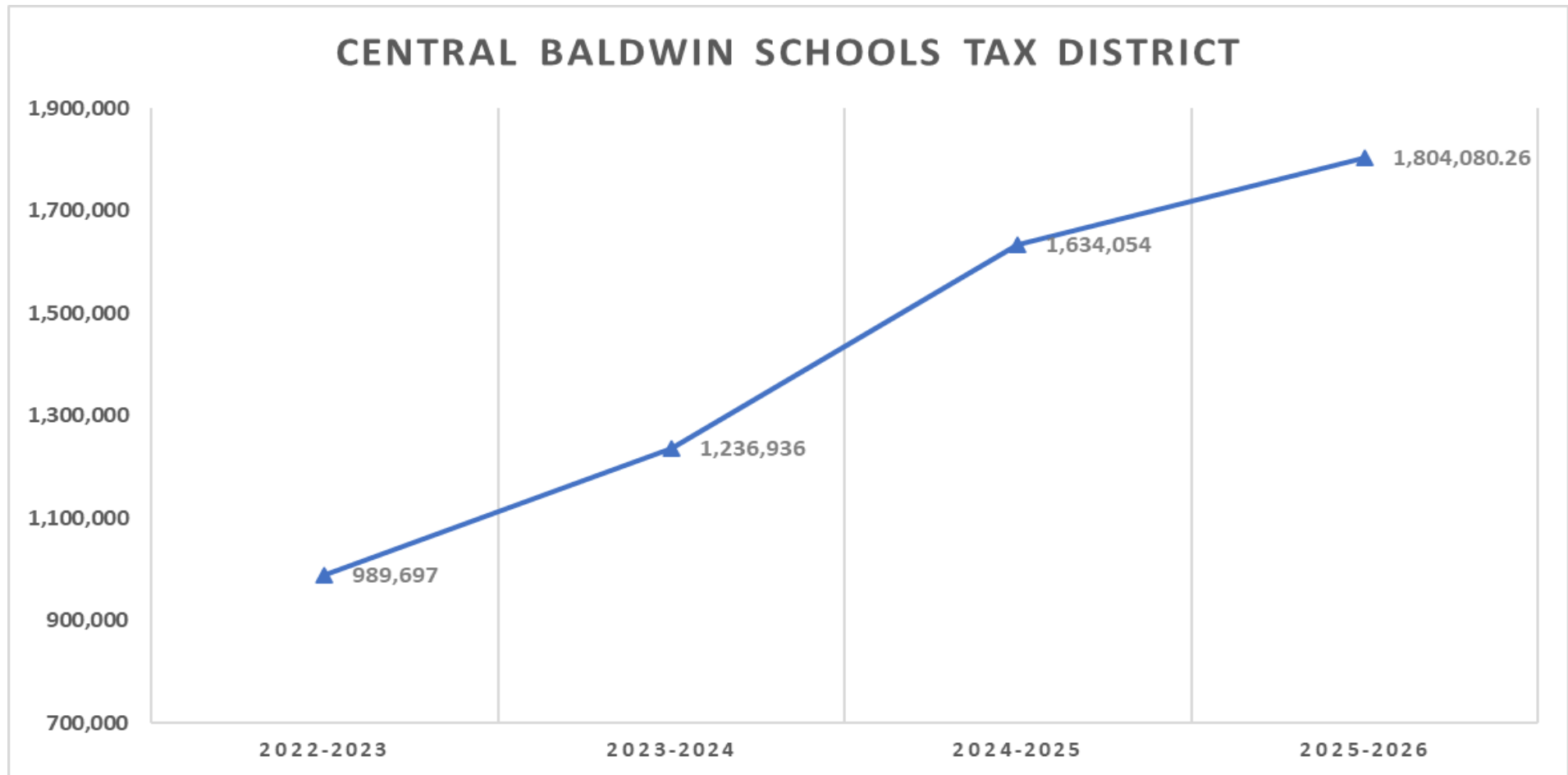
3 Mill Revenue Growth



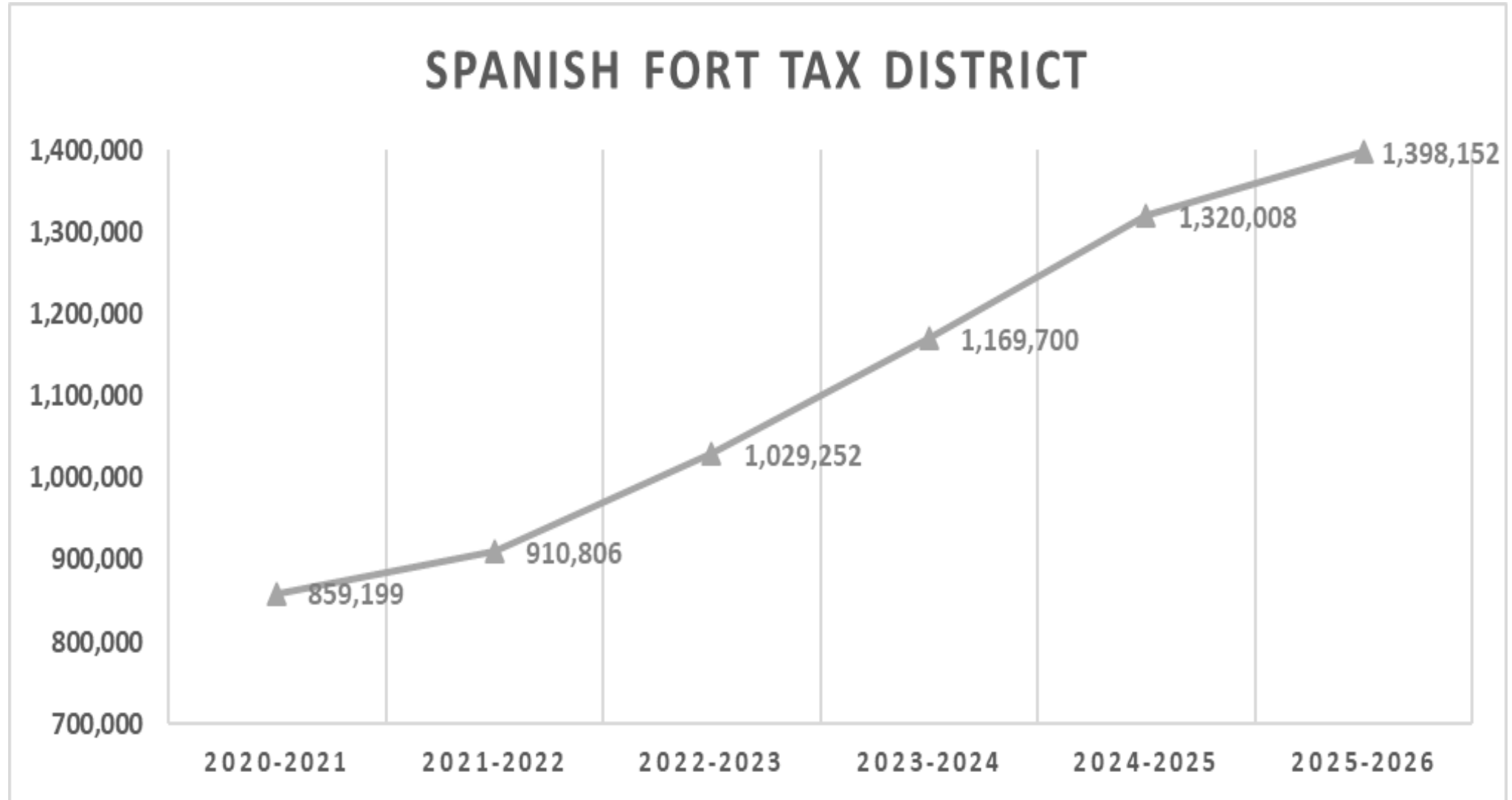
3 Mill Revenue Growth



3 Mill Revenue Growth



3 Mill Revenue Growth



FY 2026 Expenditures

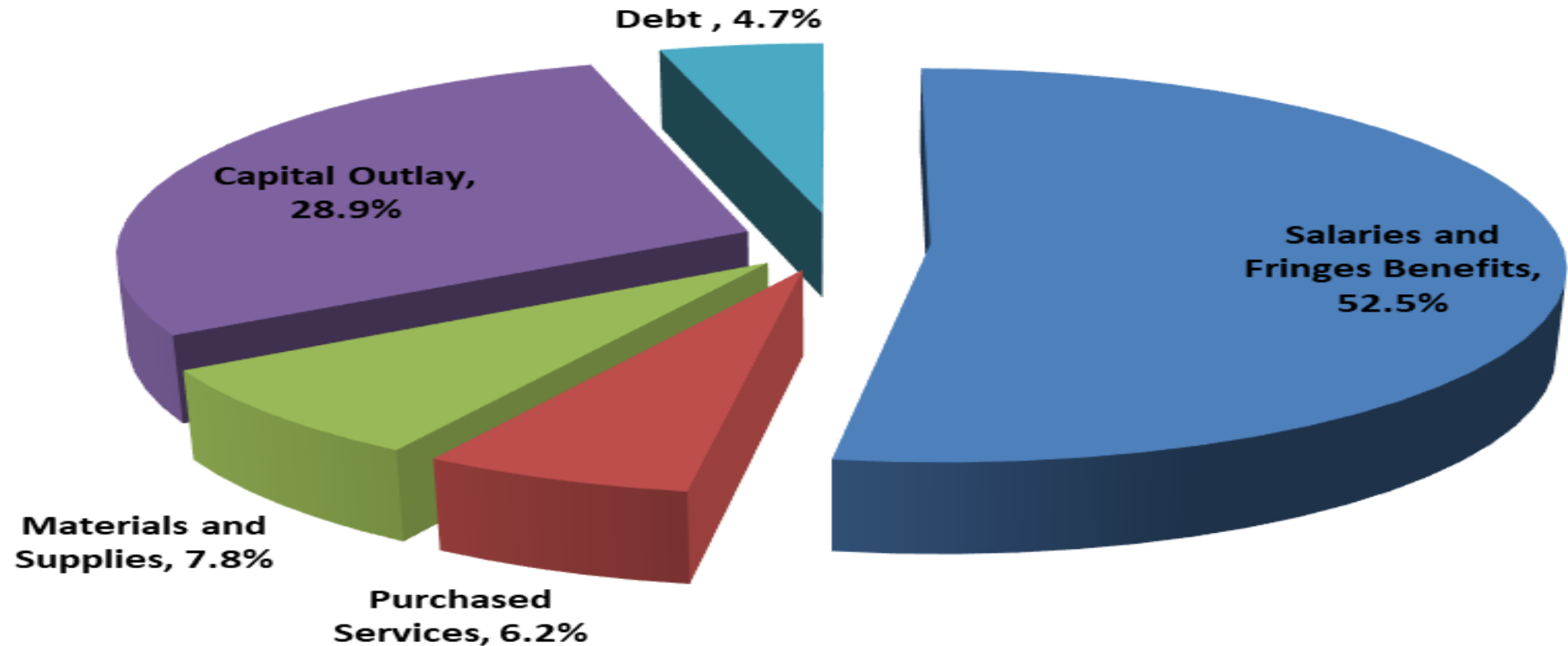
BALDWIN COUNTY BOARD OF EDUCATION
COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
FISCAL YEAR ENDED SEPTEMBER 30, 2026

EXHIBIT B-I-A

FUND TYPES DESCRIPTION	GENERAL	GOVERNMENTAL SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	FIDUCIARY EXPENDABLE TRUST	TOTAL (Memo Only)
REVENUES						
STATE REVENUES	222,605,019.00	581,341.45	213,242.47	9,971,610.53	0.00	233,371,213.45
FEDERAL REVENUES	0.00	37,185,902.16	0.00	0.00	0.00	37,185,902.16
LOCAL REVENUES	238,923,554.62	42,355,989.57	0.00	0.00	1,790,872.00	283,070,416.19
OTHER REVENUES	780,000.00	410,112.95	0.00	0.00	0.00	1,190,112.95
TOTAL REVENUES	462,308,573.62	80,533,346.13	213,242.47	9,971,610.53	1,790,872.00	554,817,644.75
EXPENDITURES:						
INSTRUCTIONAL SERVICES	235,248,494.00	19,706,677.04	0.00	2,194,952.36	560,121.00	257,710,244.40
INSTRUCTIONAL SUPPORT SERVICES	68,517,275.20	5,407,134.89	0.00	0.00	449,062.00	74,373,472.09
OPERATIONS & MAINTENANCE	30,986,627.50	35,128,388.38	0.00	1,836,679.50	61,789.00	68,013,484.38
AUXILIARY SERVICES	22,597,257.50	31,904,791.96	0.00	9,902,245.00	67,959.00	64,472,253.46
GENERAL ADMINISTRATIVE SERVICES	20,037,982.00	1,013,658.16	0.00	0.00	0.00	21,051,640.16
CAPITAL OUTLAY	0.00	3,045,429.00	0.00	186,656,947.62	0.00	189,702,376.62
DEBT SERVICES	1,952,236.00	26,405.00	31,588,515.16	0.00	0.00	33,567,156.16
OTHER EXPENDITURES	10,786,600.15	3,737,633.71	0.00	0.00	383,789.00	14,908,022.86
TOTAL EXPENDITURES	390,126,472.35	99,970,118.14	31,588,515.16	200,590,824.48	1,522,720.00	723,798,650.13
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	3,256,459.94	15,420,244.31	31,580,714.80	20,000,000.00	0.00	70,257,419.05
OTHER FUND USES	64,569,709.11	2,731,250.00	0.00	0.00	0.00	67,300,959.11
TOTAL OTHER FUND SOURCES (USES)	(61,313,249.17)	12,688,994.31	31,580,714.80	20,000,000.00	0.00	2,956,459.94
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	10,868,852.10	(6,747,777.70)	205,442.11	(170,619,213.95)	268,152.00	(166,024,545.44)
BEGINNING FUND BALANCE - OCT 1	89,976,124.91	30,310,977.53	7,069,646.11	222,649,295.42	991,698.00	350,997,741.97
ENDING FUND BALANCE - SEP 30	100,844,977.01	23,563,199.83	7,275,088.22	52,030,081.47	1,259,850.00	184,973,196.53

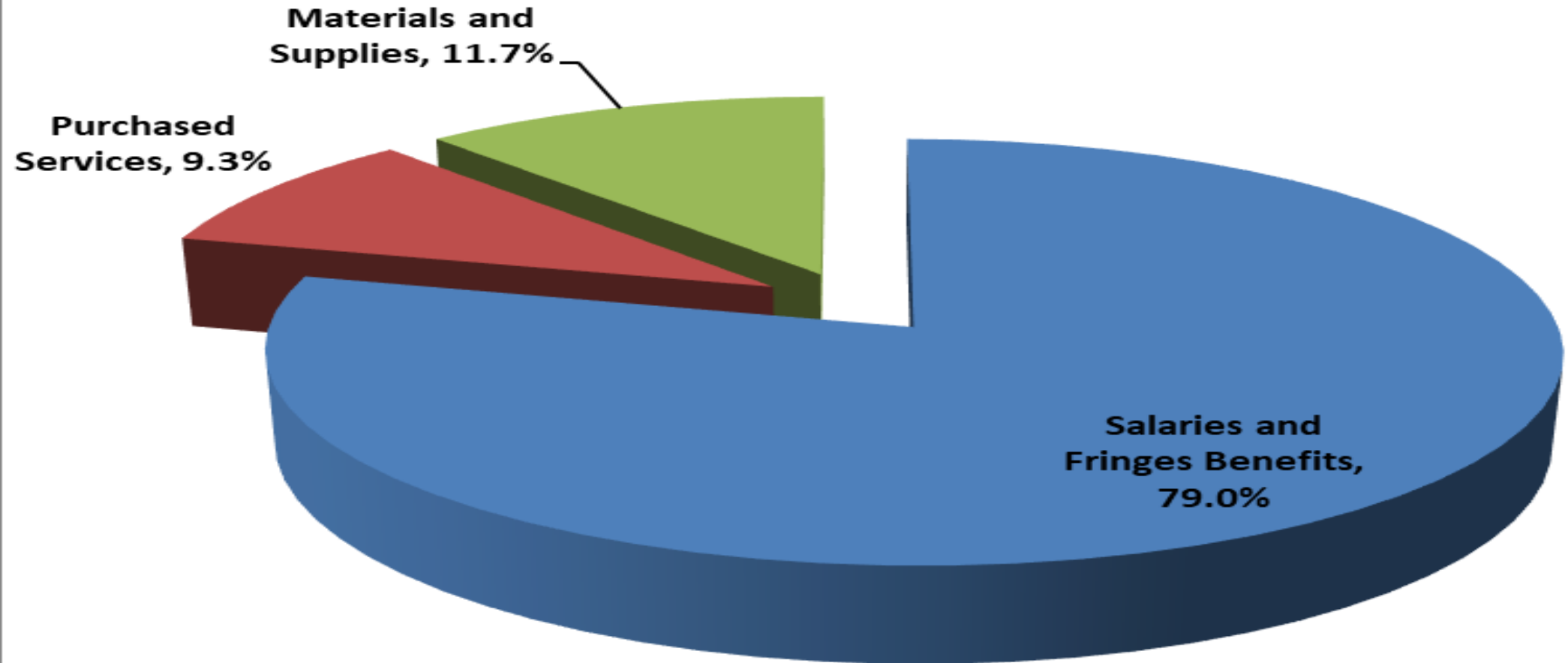
Categories of Expenditures - FY 2026

All Funds and Expenditures including Capital Projects and Debts



Categories of Expenditures - FY 2026

Excluding Capital Projects and Debt Service



\$375 million in Salaries and Benefits

FY 2026 Personnel By Funding Source

Budgeted Staff for FY 2026 by Fund Source	
State Programs	
State Foundation	1,984
Raise Act	63
Nurse	42
Transportation	356
AL Reading Init.	24
OSR Pre-K and SPED Pre-K	48
State OCE (Support Units)	773
State Other (Math Coach, JDC, Career C)	35
Total State	3,325
Federal Programs	
IDEA Part B	97
Title Programs	53
CNP	275
Fed Other	7
Total Federal	432
Local Programs	
Sales Tax Funded	857
Other Locally Funded	42
Total Local	899
Total Employees	4,655

State OCE (Other Current Expense)

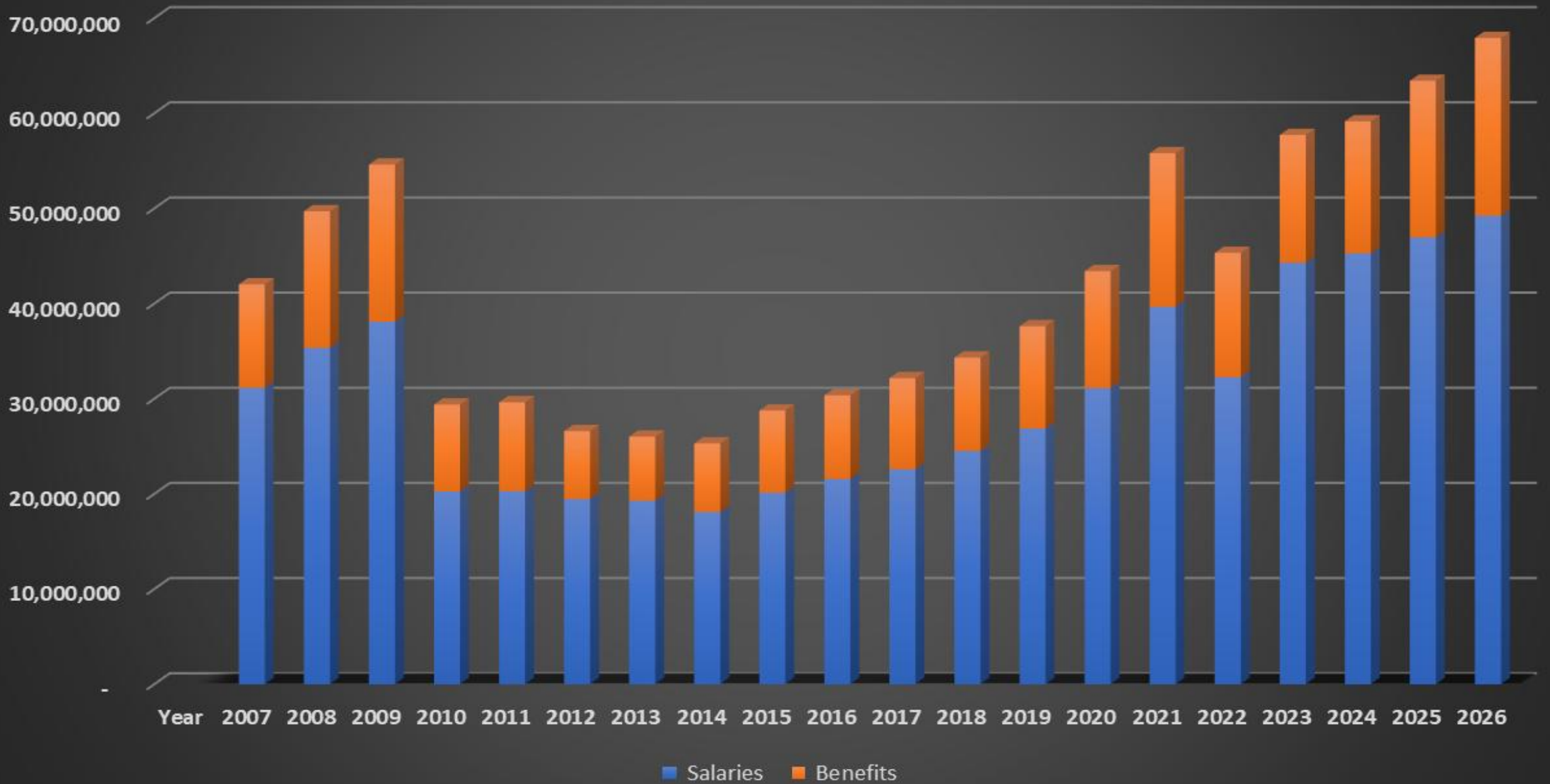
- This is the only State Funding Source where we have some discretion on how we utilize
- This is where we fund school-based support positions to help manage and keep under control our locally funded positions.

Budgeted Staff for FY 2026 with OCE (Discretary State Funds)	
Other Current Expense	
School Support Personnel	
Teacher Aides (Special Ed, Instructional)	314
Clerical (Bookkeepers, Registrar, Secretary, etc.)	180
Technical (IT Technicians, Nurses, Social Workers, etc.)	48
Maintenance (Custodians, Mechanics, HVAC Repair, etc.)	231
Total Number of Staff Budgeted with Local Funds	773
Total Cost of Salaries and Benefits	\$ 42,170,722

Locally Sales Tax Funded Position

Budgeted Staff for FY 2026 with Local Funds	
Teacher Certified Staff	
Teachers	381
Counselors	16
Asst Principals	44
Other Certified Employees	35
School Support Personnel	
Teacher Aides (Special Ed, Instructional)	92
Clerical (Bookkeepers, Registrar, Secretary, etc.)	44
Technical (IT Technicians, Nurses, Social Workers, etc.)	66
Maintenance (Custodians, Mechanics, HVAC Repair, etc.)	94
Bus Drivers	59
Other Administrative Positions	26
Total Number of Staff Budgeted with Local Funds	857
Total Cost of Salaries and Benefits	\$ 67,914,514

Locally Funded Personnel Salaries and Benefits



FY 2026 Employer Benefit Cost

Example:

A Brand-New 9
Month Teacher
w/ a Master
Degree:

Starting salary:
\$55,506

Employer
Benefit Cost:
\$23,209

Total Cost
\$78,715

(Not including supplies
and substitute cost).

FY 2026 Board Cost Per Employee		
PEEHIP	\$904/month	\$10,848/per year
Retirement	Tier I	14.57%
	Tier II	13.61%
FICA		6.20%
Medicare		1.45%
Unemployment Comp		0.05%

Increase of \$1,248 per employee

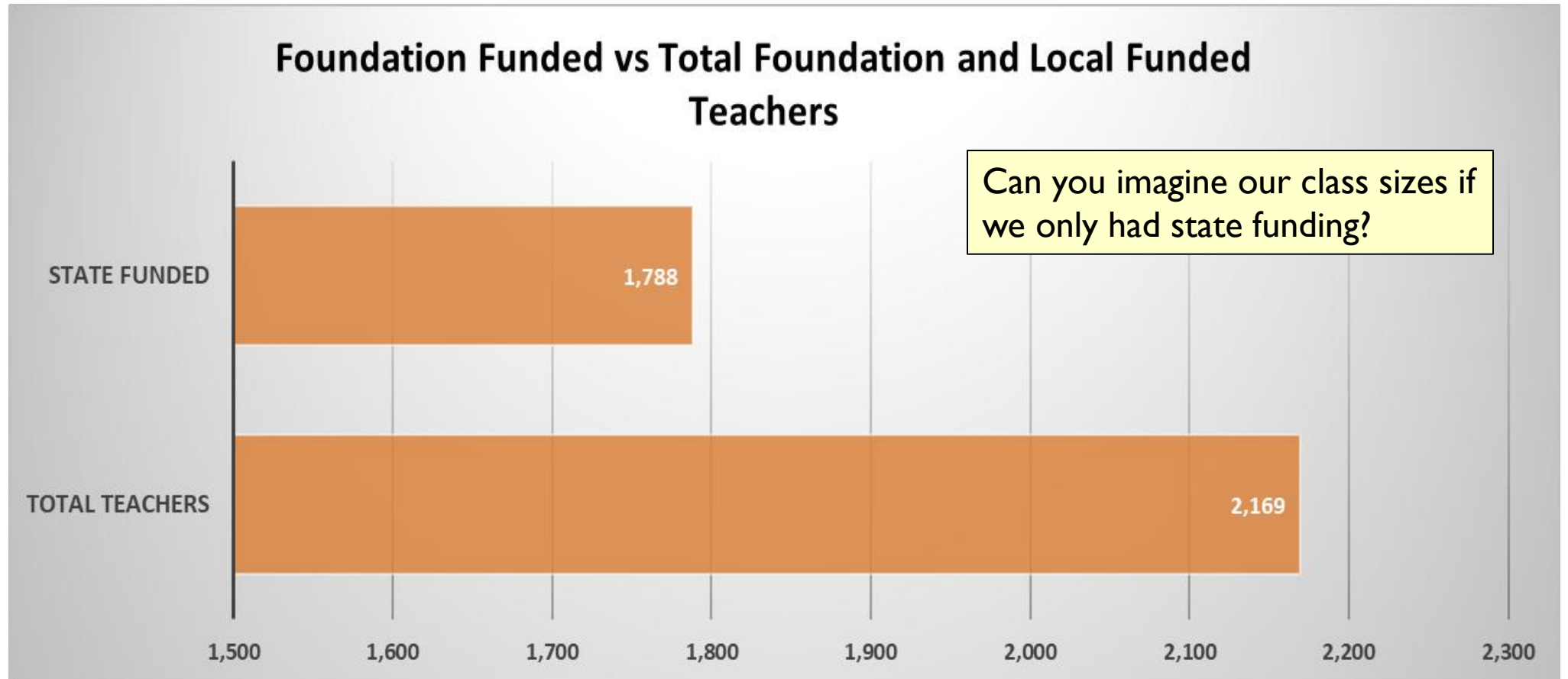
Increase both tiers by 1%

Total Employer Benefit Cost Budgeted For FY 2026

\$103,038,526

State Funded Teachers vs Total Teachers

381 Locally Funded Teachers at a cost of over \$32 million!



Countywide Teachers Per Student Averages

High School – 15.74

Middle School- 16.82

Elementary – 13.97

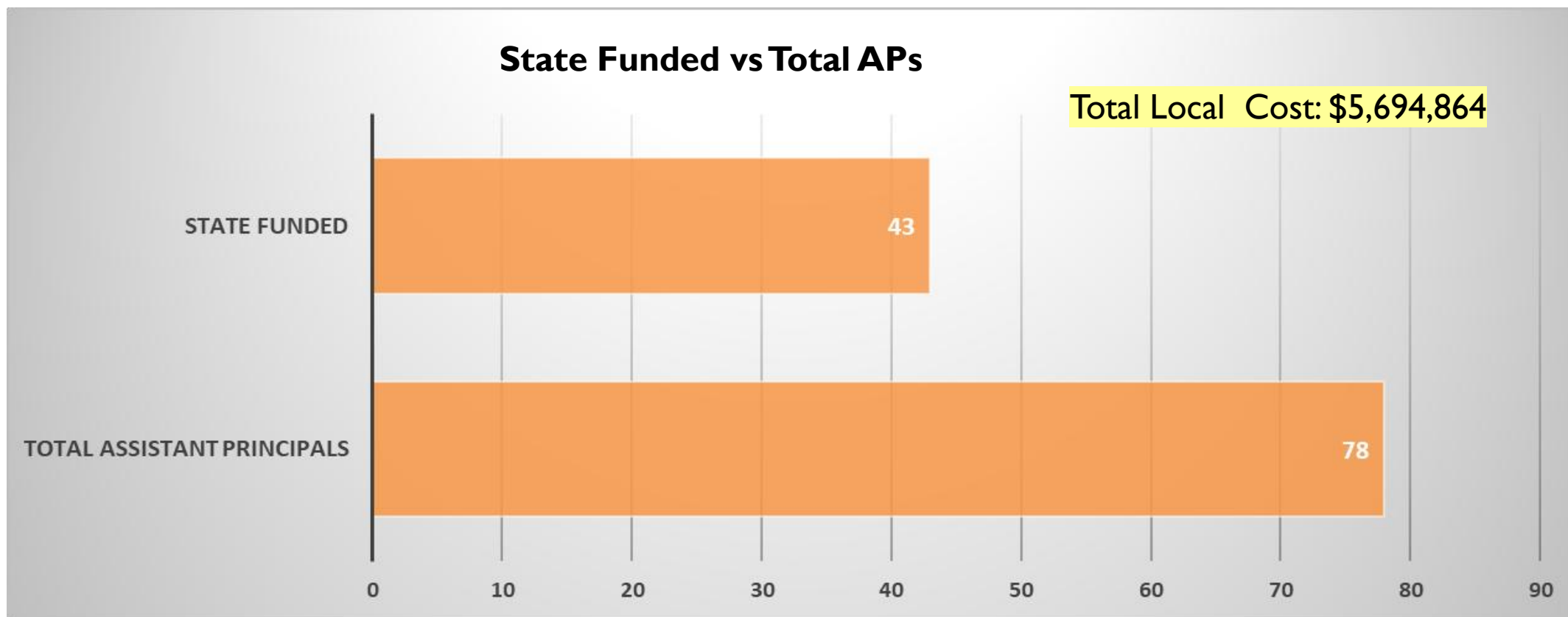
State Divisors for Administrators

State Divisors for Asst Principal Elementary		State Divisors for Asst Principal Secondary	
1-300	0	1-249	0
300-499	0.5	250-499	0.5
500-749	0.5	500-749	1
750-999	1.0	750-999	1.5
1000-1249	1.5	1000-1249	2
1250-1499	2.0	1250-1499	2.5
Over 1,500	2.5	Over 1500	3.0

Made an adjustment this year to increase the divisor to 0.5 for elementary schools with an enrollment of over 300 students. Previously, it took an enrollment of over 500 students to earn a 0.5 of an AP.

AP STATE ALLOCATION VERSUS BALDWIN

- State Funded Assistant Principals for 2025-2026 school year: 42 positions.
- Total Baldwin County Assistant Principals Current: 86 (Local Fund 44 positions)



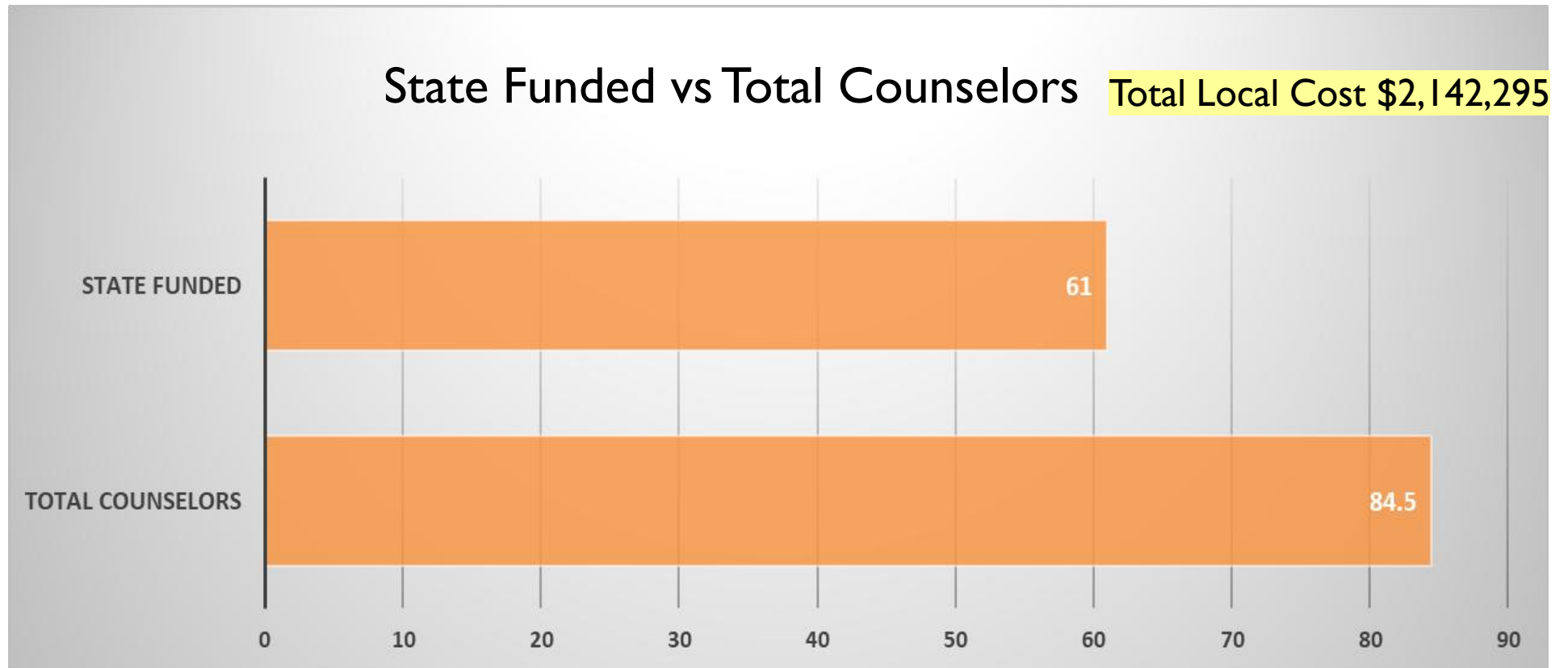
State Divisors for Administrators

State Divisors for Counselors Elementary		State Divisors for Counselors Secondary	
1-249	0.5	1-249	0.5
250-499	0.5	250-499	1
500-749	1	500-749	1.5
750-999	1.5	750-999	2.0
1000-1249	2.0	1000-1249	2.5
1250-1499	2.5	1250-1499	3.0
Over 1,500	3.0	Over 1500	3.5

I don't believe this has been adjusted in close to 20 years.

COUNSELOR ALLOCATION VS BALDWIN

- State Funded Counselors for 2025-2026 school year: 61
- Total Baldwin Counselors Currently: 85 (Locally Funded 24)



FY 2026 Debt Service

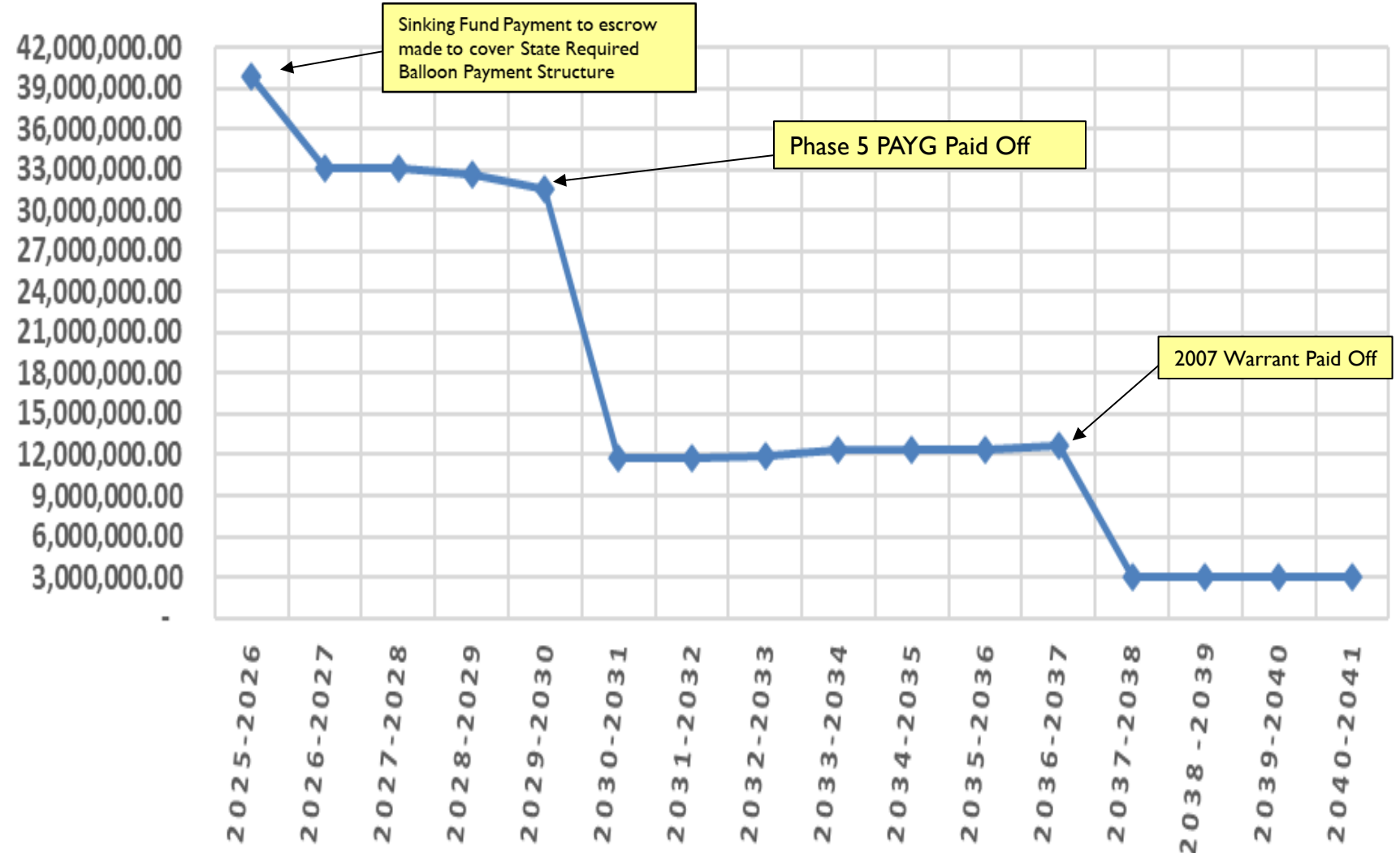
Debt Service for FY 2026		
Long Term Debt	Principal Payment	Interest Payment
Partial Refunded School Warrants, Series 2015	5,200,000	1,051,322
Partial Refunded School Warrants, Series 2017	-	1,327,775
Partial Refunded School Warrants, Series 2020	3,595,000	869,962
Public School Warrants, Series 2021	1,620,000	1,440,900
2024 Regions 4 Year Drawdown Loan	16,000,000	2,428,001
Local School Debt	19,115	7,290
Total	26,434,115	7,133,041
Total Principal and Interest Payments	33,567,156	

\$5.7 million in sinking fund payments will cover the balloon payment on the State-Sponsored QZAB and QSCB warrants.

Local & State Bonds (Payments)

2024-2025	34,926,164.97
2025-2026	39,819,395.72
2026-2027	33,080,014.70
2027-2028	33,080,014.70
2028-2029	32,565,062.50
2029-2030	31,508,291.00
2030-2031	11,818,474.00
2031-2032	11,841,805.00
2032-2033	11,986,437.50
2033-2034	12,442,837.50
2034-2035	12,431,350.00
2035-2036	12,447,350.00
2036-2037	12,648,950.00
2037-2038	3,059,550.00
2038-2039	3,059,650.00
2039-2040	3,060,650.00
2040-2041	3,059,100.00

LONG TERM DEBT (ANNUAL PAYMENTS)

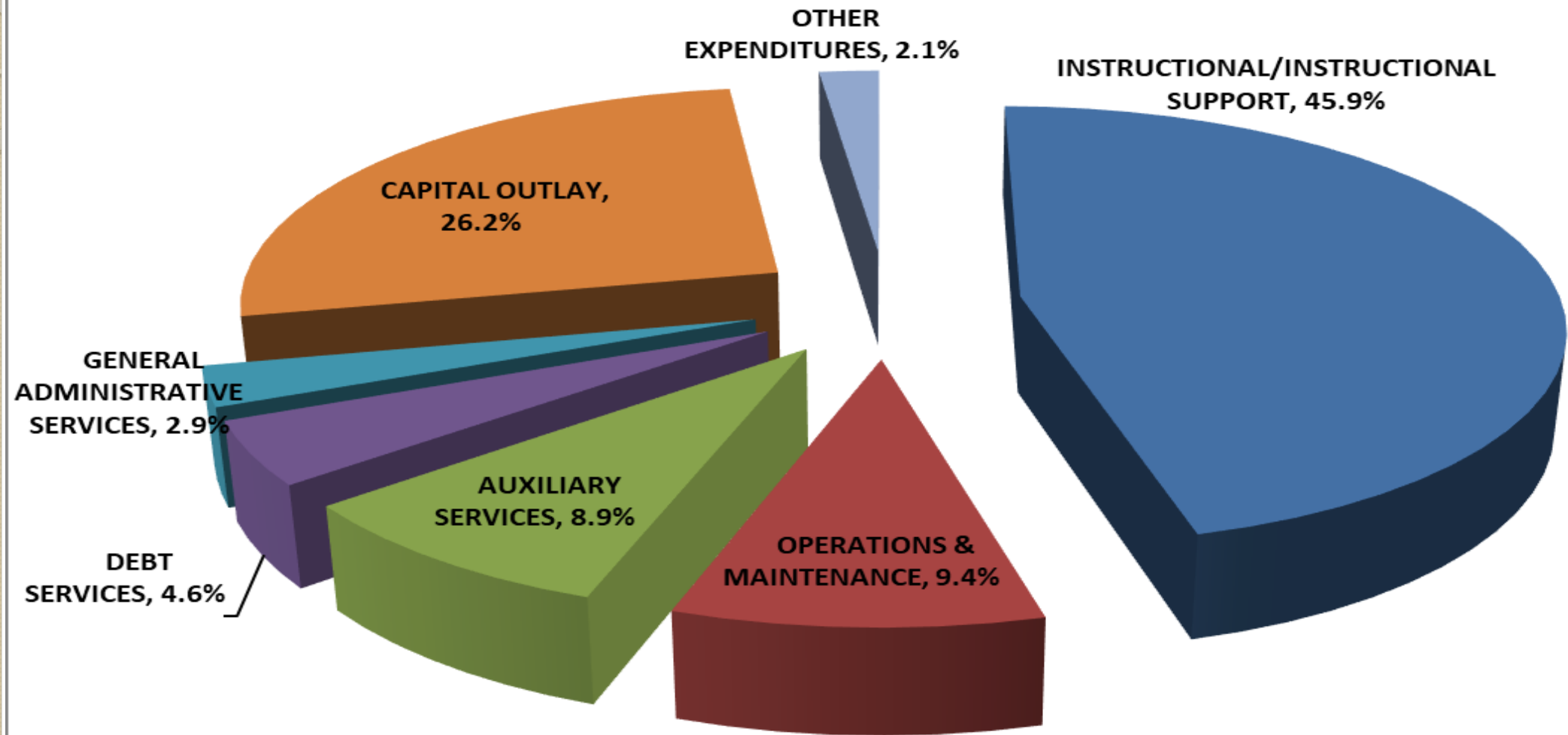


2026 Total Expenditures by Functions (Includes All Funds and Fund Sources)

EXPENDITURES:	2026	2025	Variance
INSTRUCTIONAL SERVICES	257,710,244.35	239,500,726.80	18,209,517.55
INSTRUCTIONAL SUPPORT SERVICES	74,373,472.12	69,953,885.72	4,419,586.40
OPERATIONS & MAINTENANCE	68,013,484.38	65,839,601.51	2,173,882.87
AUXILIARY SERVICES	64,472,253.46	55,069,892.54	9,402,360.92
GENERAL ADMINISTRATIVE SERVICES	21,051,640.16	18,634,551.09	2,417,089.07
CAPITAL OUTLAY	189,702,376.62	266,143,115.17	(76,440,738.55)
DEBT SERVICES	33,567,156.16	34,926,164.97	(1,359,008.81)
OTHER EXPENDITURES	14,908,022.86	13,636,731.97	1,271,290.89
TOTAL EXPENDITURES	723,798,650.11	763,704,669.77	(39,906,019.66)

2025 Total Expenditures by Function

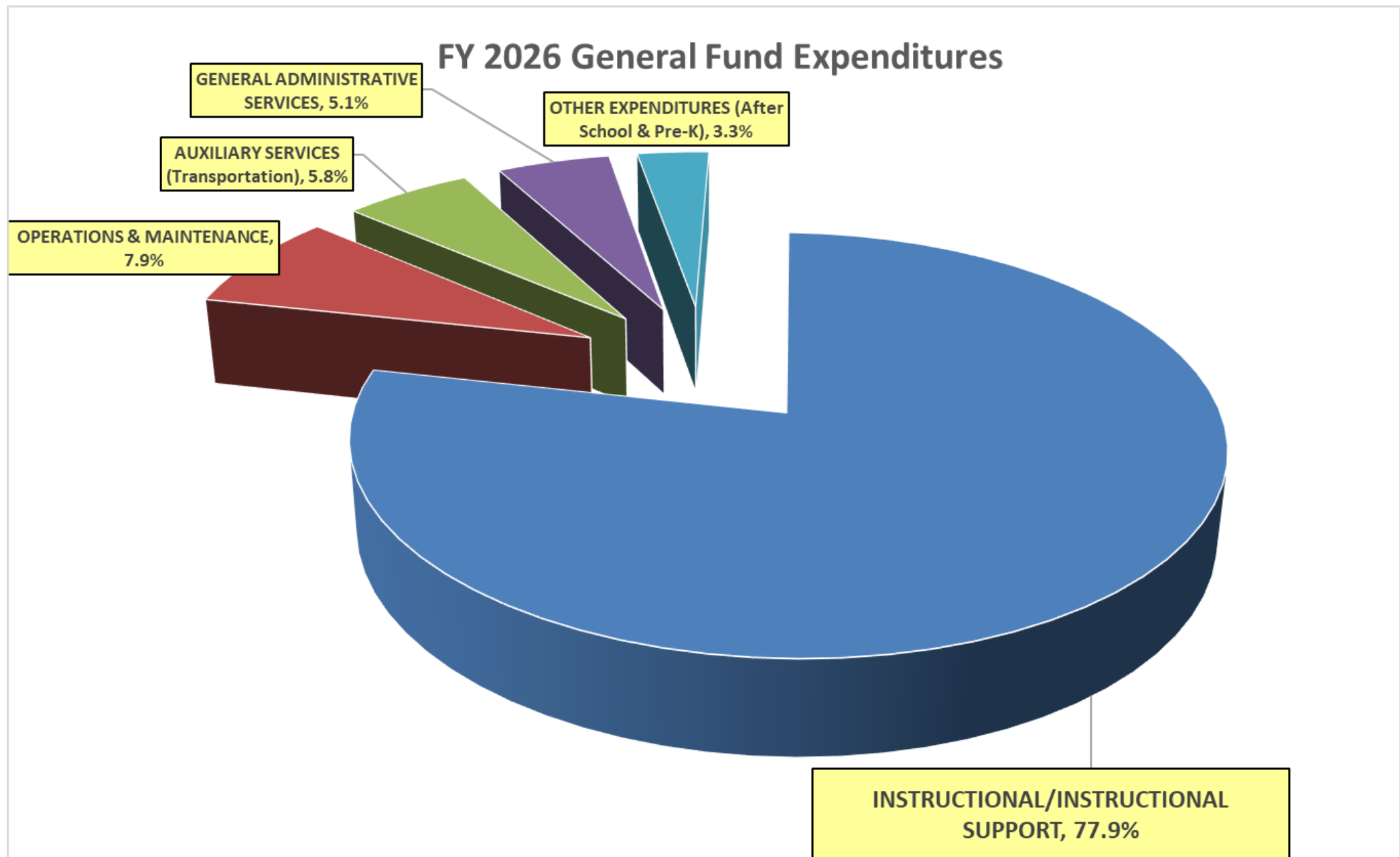
(Includes All Funds and Fund Sources)



General Fund Expenditures (Operating Funds)

General Fund Expenditures			
	2026	2025	Variance
INSTRUCTIONAL SERVICES	235,248,494	228,776,841	6,471,653
INSTRUCTIONAL SUPPORT SERVICES	68,517,275	63,570,466	4,946,809
OPERATIONS & MAINTENANCE	30,986,628	29,660,321	1,326,307
AUXILIARY SERVICES	22,597,257	21,064,934	1,532,323
GENERAL ADMINISTRATIVE SERVICES	20,037,982	17,673,190	2,364,792
OTHER EXPENDITURES	12,738,836	12,202,698	536,138
TOTAL EXPENDITURES*	390,126,472	372,948,450	17,178,022

Only General Fund (operational) expenditures; debt and capital expenses are not included in the General Fund. Amendment 2 used for comparison purposes.



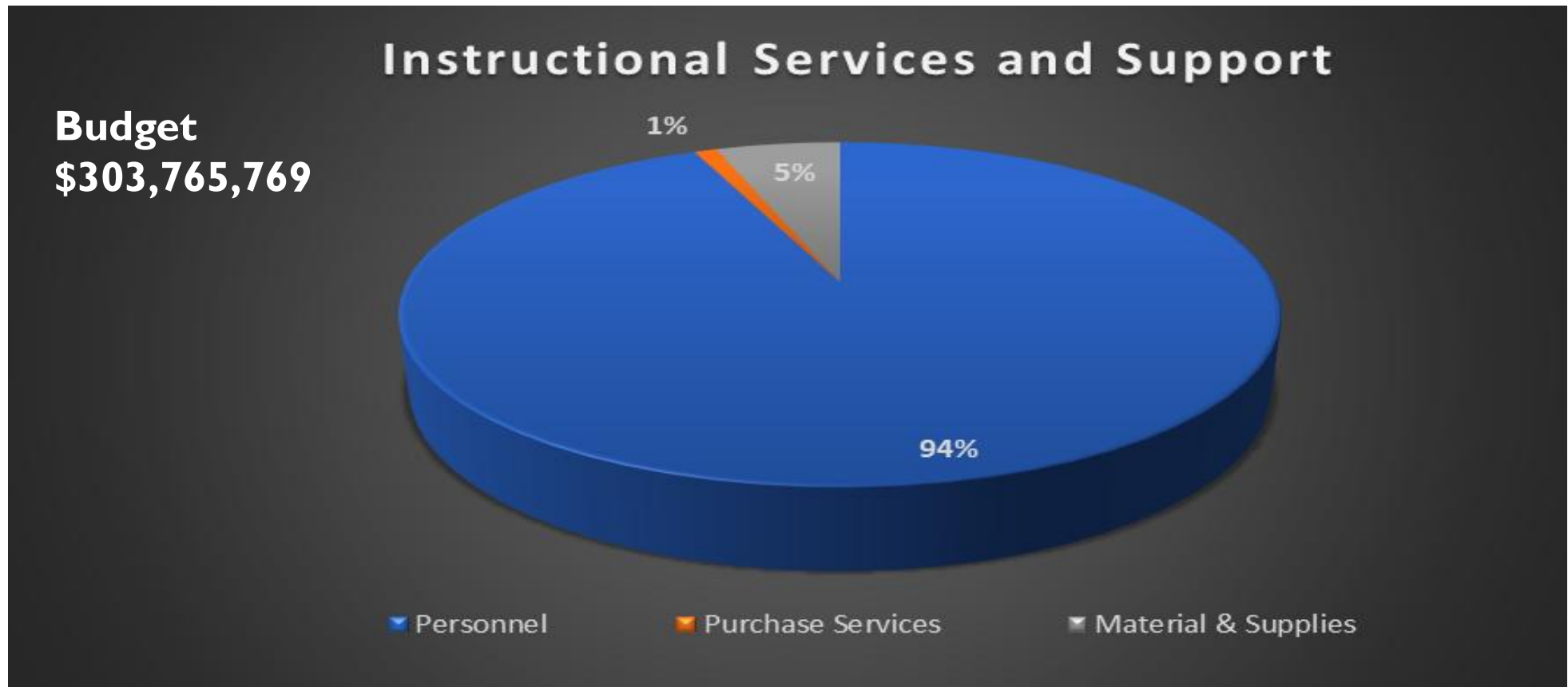
Disclosure: Other fund uses or sources are not included such as transfers for debt services and capital projects.

Category Definitions

- **Personnel Services** – This group consists of costs for salaries and wages to permanent, temporary, and substitute school employees for personal services rendered while on the payroll.
- **Purchases Services** – This group includes costs for services which by nature can be performed by persons or firms with specialized skills and knowledge; or services performed by persons other than school employees to operate, repair, and maintain property owned or used by the school system.
 - Examples: Professional Education Services (Professional Development), Other Professional Services (Board Members, Auditing, Legal Fees, etc.); Property Services (Building Repair, Insurance, Garbage Services,); Communications (Telephone, Internet, Postage), Utilities (Electricity, Water, Gas, etc.); Travel and Training; Other Purchased Services (Food Services, Athletic Officials, Transportation- (Other Providers), etc.
- **Material and Supplies** – This group includes costs for items that are consumed, worn out, or deteriorated through use.
 - Examples: Instructional Supplies, Books and Periodicals, Custodial & Maintenance Supplies, Vehicle Supplies (Fuel, Oil, Tires, etc.); Food/Food Supplies; Office Supplies, Other Non-Instructional Supplies (Testing Supplies, Non-Instructional Software, etc.) and non-capitalized equipment.
- **Capital Outlay** – This group includes cost for acquiring fixed assets, including land or existing buildings; improvement of grounds; capitalized property such as buses, furniture, servers, etc.
- **Debt Services** – Principal & Interest payment in regards to leases and local and state bonds.

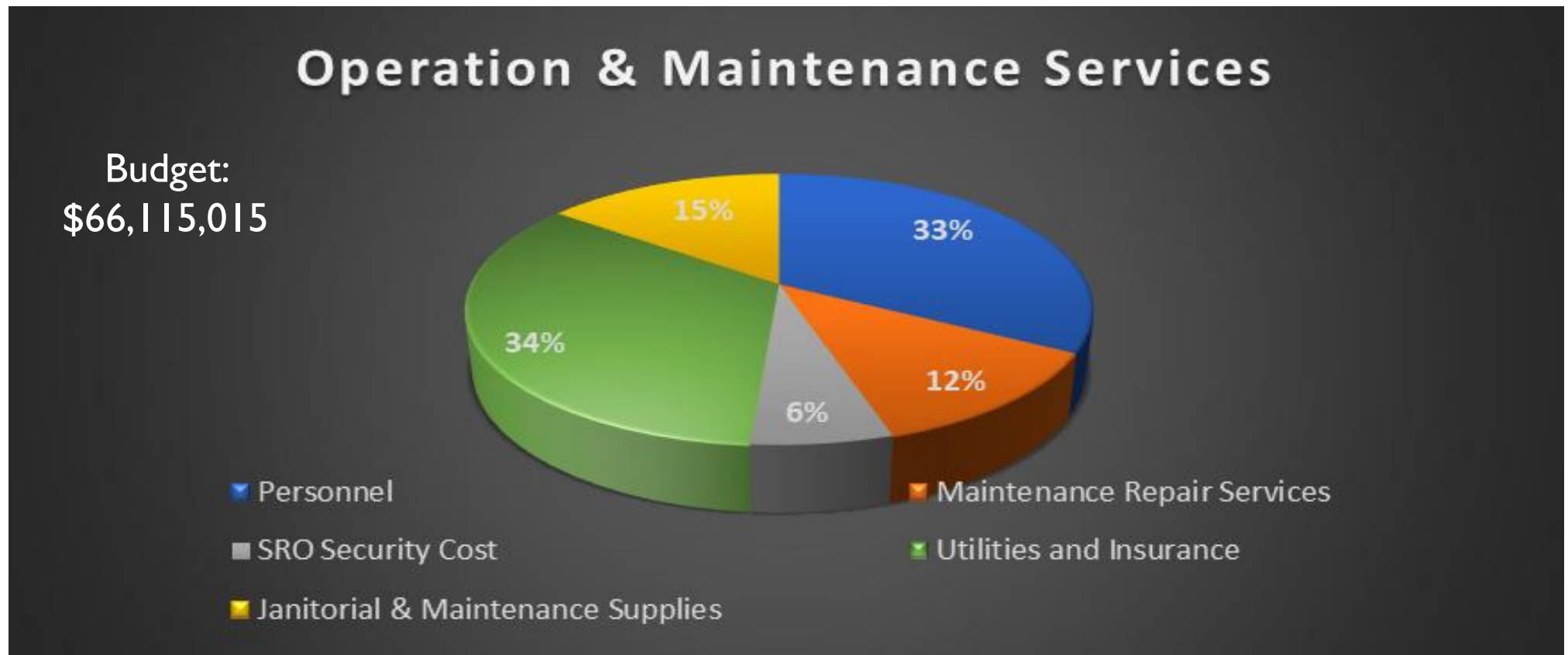
Instructional Services and Support

- Instructional Services – Instructional activities dealing directly with the interaction between teachers and students.
- Instructional Support- Services or activities providing supervision and/or technical logistical support to facilitate and enhance instruction (i.e. Principals, AP, Counselors, etc.)



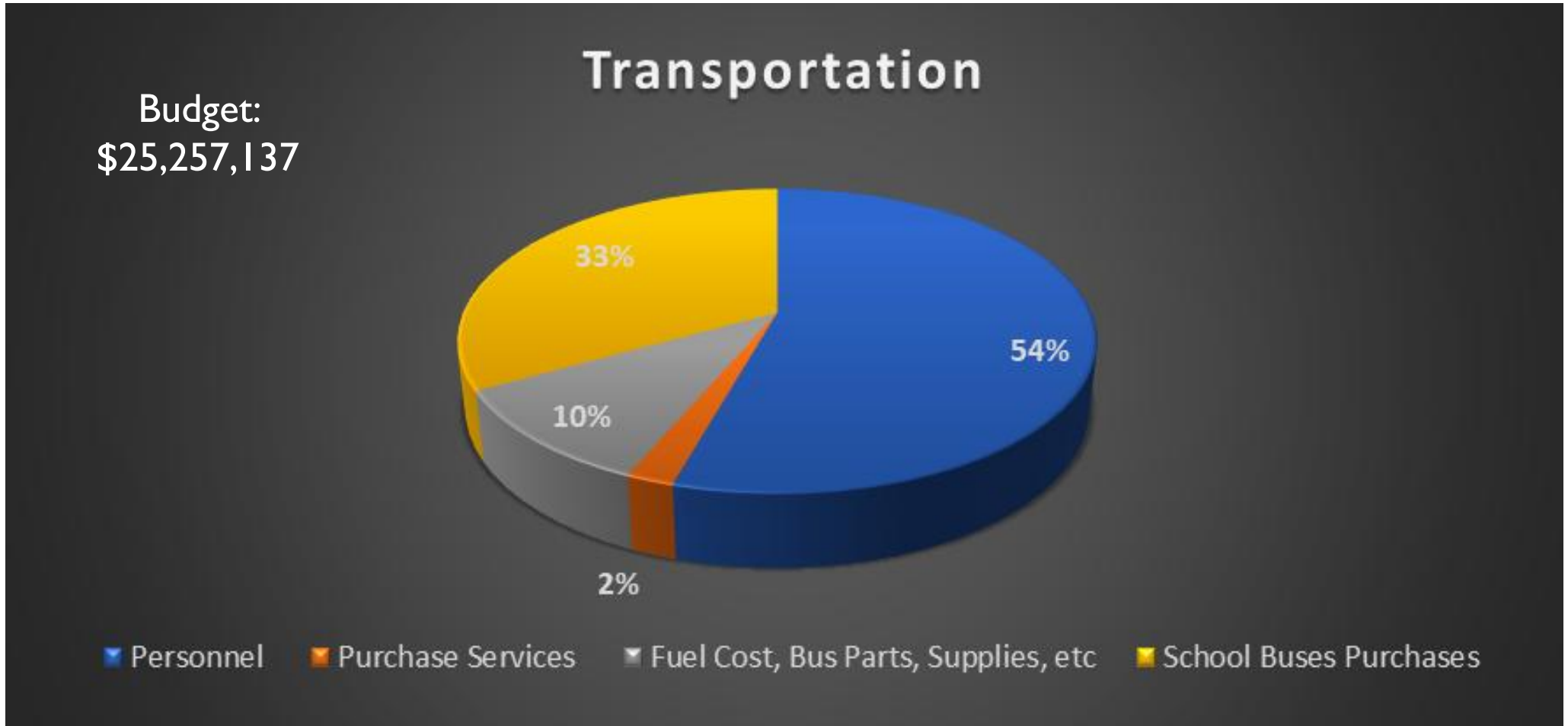
Operation & Maintenance Service

- Activities concerned with keeping the physical plant, open, comfortable, and safe for use and keeping the grounds, buildings, and major equipment in effective working condition and good state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Including in this function are security services, janitorial services, utility services and maintenance services.



Auxiliary Services

- Those activities or services functioning in a subsidiary capacity and lending assistance to the educational process. Included in this function are student transportation services and food services operations.



State and Local Funding included in total budget.

New School Bus Purchases

Buses to be purchased in FY 26.

- 28 Regular 72 passenger buses
- 7 Special Needs Wheelchair buses.
- Estimated Cost for Regular Bus \$165,000
- Estimated Cost for Special Needs bus: \$180,000

Total Cost: \$5,880,000

- State Fleet Renewal (based on \$75,810 per bus price point)
 - \$2,334,948
- Local Funds to cover to keep up with cost increases and demand
 - \$3,545,052

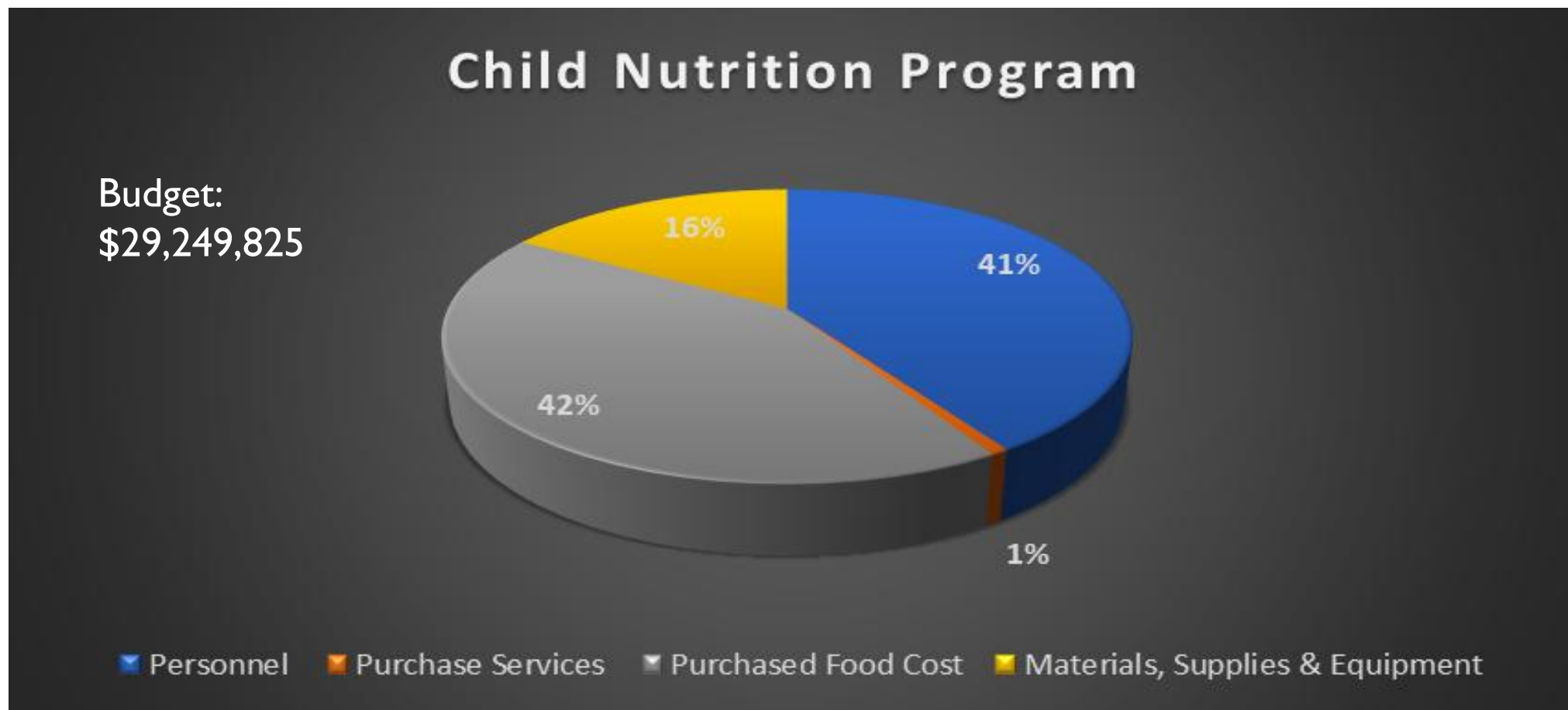


Service Vehicles

- 3 Additional Service Trucks (F-250), Two vans for Technology Department totaling around \$260k.
- 3 F-350- keeping the existing body and just replacing the chassis for around \$68k each.



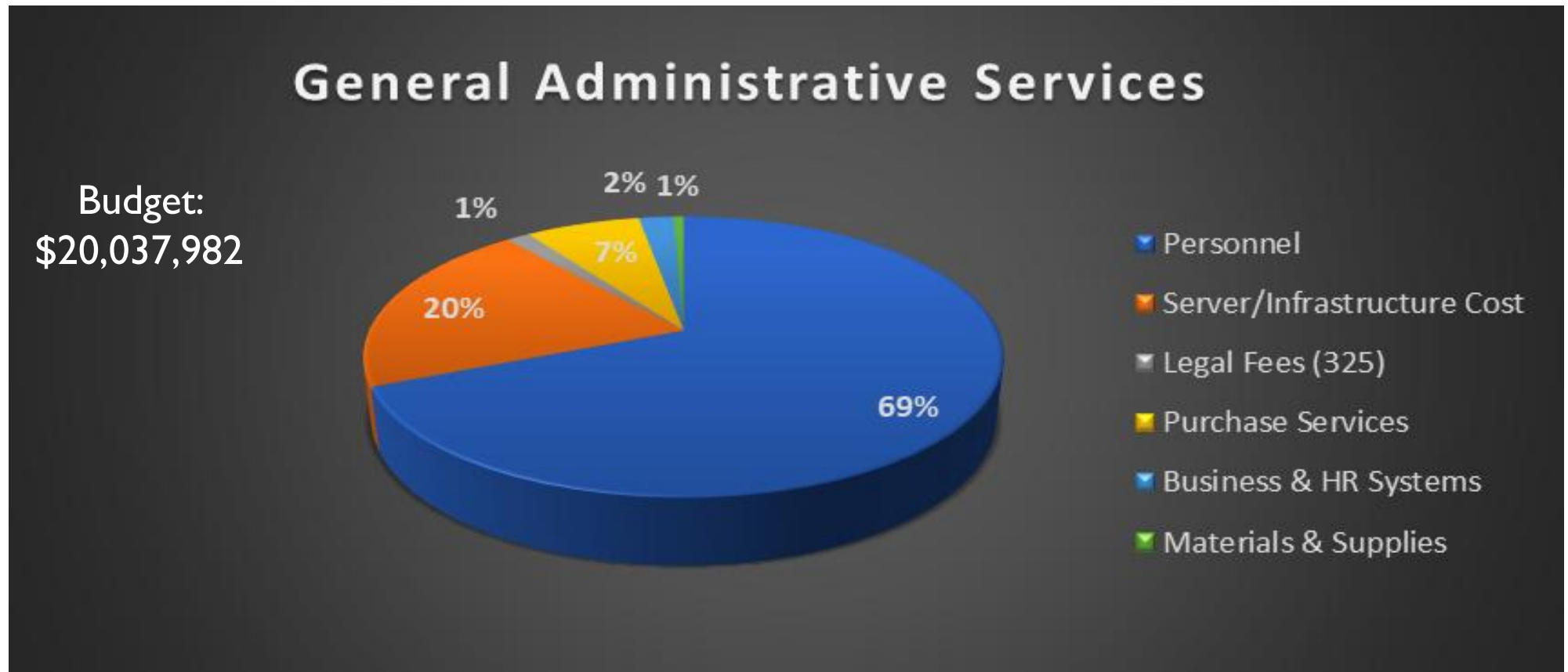
Auxiliary Services



CNP Expenditures include Federal Funds.

General Administrative Services

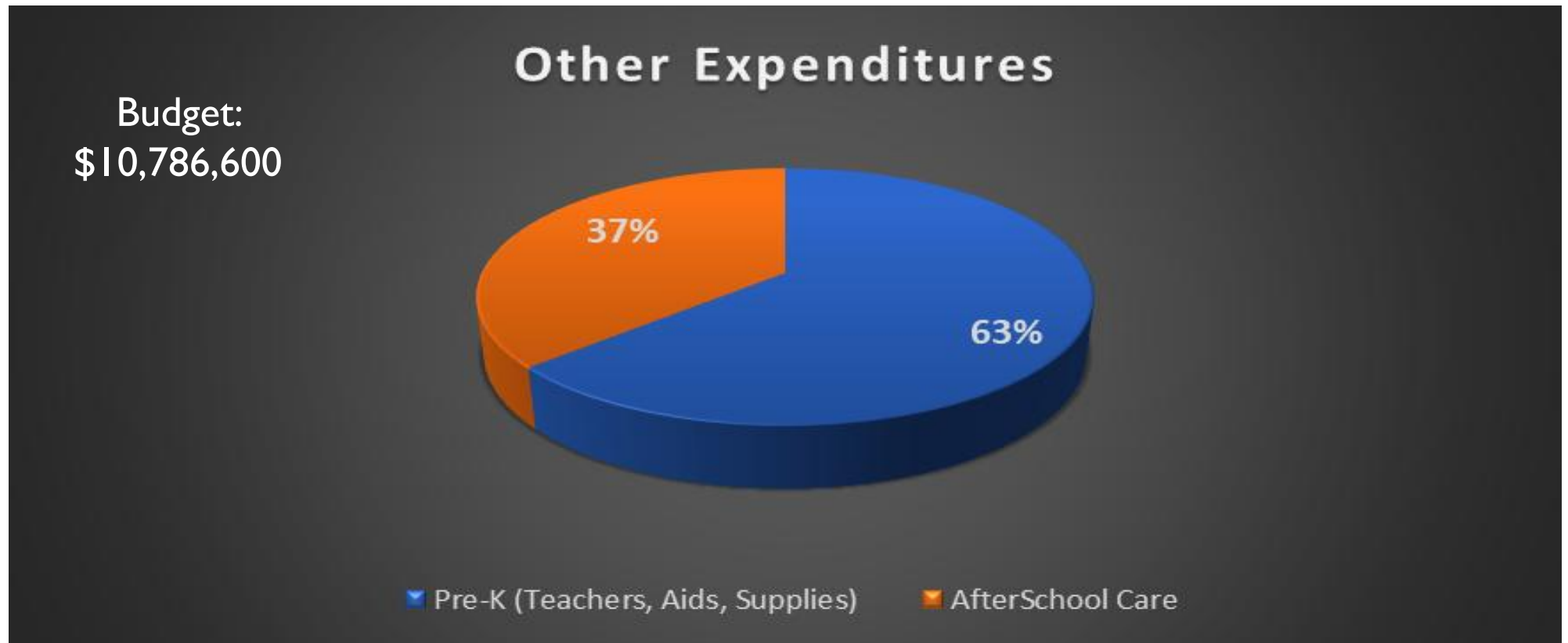
- Activities concerned with establishing and administering policy for operating the school system. Such as Board of Education Services, Executive Administrative Services, Business Support Services, and System-Wide Services (Business & Finance, Human Resources, IT services).



Disclosure: General Fund Expenditures Only (no Federal Funds were included in these figures).

Other Expenditures

- Activities involving the operations of programs other than those normally considered “day school”. These include activities such as After School Program and Pre-K Program



Superintendent's “Discretionary” Budget

- This is just a regular departmental budget that follows all the same rules, regulations, and board policies as all other public funds. (page 136 and 137 in the budget document listed online).
- The only reason it has been referred to as “discretionary” is that the Superintendent has the discretion to spend at whatever school for whatever educational purchase he deems fit.
- Principals can reach out on an as-needed basis throughout the year.
- FY 2026 Budget: \$300,000
- For example, items covered year over year: ROTC , Band, School-sponsored trips, Electronic Signs in Front of the School, Band Jamboree expense, substitute cost for special events, miscellaneous expenses such as wrestling mats, track team equipment, graphics dept. materials, etc.
- Louise has a detailed list of all expenses per year, it's available to anyone who wants to see it.

Per Pupil Expenditures

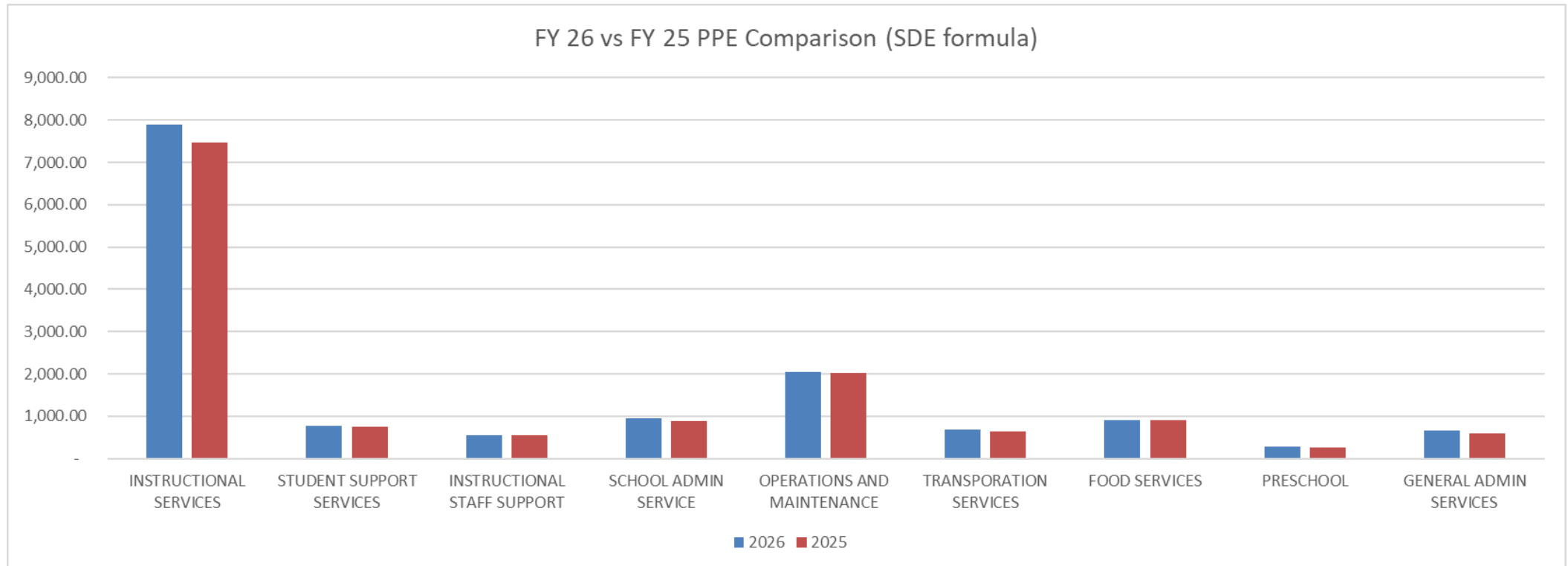
(Not including Debt and Capital Construction Expenditures)

Per-Pupil Expenditures FY25 Budget											
	1000-1999	2100-2199	2200-2299	2300-2399	3000-3999	4100-4199	4200-4299	9140	6000-6999		
Fund Source	Instructional Services	Student Support Services	Instructional Staff Support	School Admin Services	Operations and Maintenance	Transportation Services	Food Service	PreSchool	General Admin Services	Total	PPE
Federal	10,321,454	1,751,407	2,985,130		442,728	60,067	28,467,677	2,588,644	1,069,841	47,686,948	1,499
State	178,893,264	12,936,879	8,906,883	22,213,708	13,775,281	16,010,145		4,618,171	2,338,645	259,692,976	8,162
Local	44,001,227	8,280,526	5,029,767	5,183,192	48,660,633	3,993,817		1,277,384	15,050,881	131,477,427	4,132
Local Sch	2,004,230	580,557	214,316	252,455	482,765	140,430				3,674,753	115
Other					521,095					521,095	16
Total	235,220,175	23,549,368	17,136,097	27,649,355	63,882,502	20,204,458	28,467,677	8,484,199	18,459,367	443,053,199	
PPE	7,463	747	544	877	2,027	641	903	269	586	14,058	

										PK-12 Enrollment	31,965
Per-Pupil Expenditures FY26 Budget											
	1000-1999	2100-2199	2200-2299	2300-2399	3000-3999	4100-4199	4200-4299	9140	6000-6999		
Fund Source	Instructional Services	Student Support Services	Instructional Staff Support	School Admin Services	Operations and Maintenance	Transportation Services	Food Service	PreSchool	General Admin Services	Total	PPE
Federal	11,508,264	609,142	3,152,401		321,605	48,828	28,886,807	2,491,701	1,011,158	48,029,907	1,503
State	189,010,107	16,167,380	8,450,373	23,316,317	13,810,601	17,538,239		4,927,152	2,387,978	275,608,147	8,622
Local	49,759,723	7,522,366	5,401,298	6,926,488	50,366,558	4,263,427		1,891,447	17,652,504	143,783,810	4,498
Local Sch	2,270,383	636,303	247,590	320,466	564,173	149,466				4,188,381	131
Other					545,532					545,532	17
Total	252,548,477	24,935,191	17,251,663	30,563,271	65,608,469	21,999,959	28,886,807	9,310,300	21,051,640	472,155,777	
PPE	7,901	780	540	956	2,053	688	904	291	659	14,771	

Per Pupil Expenditures

(Not including Debt and Capital Construction Expenditures)





Construction & Development: Capital Outlay





OVERVIEW



\$237M+ Investment in FY26

Total capital outlay across funding sources.



Ground Improvements

Site enhancements and outdoor spaces.



Building Renovations

Structural and interior modernizations.



HVAC Systems

Upgrading climate control for comfort.



Athletic Facilities

New and improved sports venues.



Major Construction

New schools, additions and renovations

FY26 GROUND IMPROVEMENTS



FY25 CARRYOVER PAVING - \$3,525,941

- Elsanor Elementary - \$33,349
- Robertsdale High - \$600,756
- Spanish Fort High - \$59,124
- Elberta High - \$2,475
- Daphne High - \$2,336,759
- Foley High - \$493,478



FY25 CARRYOVER PLAYGROUNDS - \$86,752

- Loxley Elementary - \$70,120
- Silverhill Elementary - \$16,632



FY25 CARRYOVER BLEACHERS - \$45,497

- Perdido Elementary - \$40,490
- Robertsdale High - \$5,007



FY26 PAVING/TURF - \$100,000

- Paving-Pooled Budget - \$100,000



FY26 PLAYGROUNDS - \$1,020,000

- Daphne South Elementary - \$520,000
- Central Baldwin Middle - \$250,000
- Playground-Pooled Budgets - \$250,000



FY26 BLEACHERS - \$500,000

- Bleachers (Indoor) - Pooled Budgets - \$250,000
- Bleachers (Outdoor) - Pooled Budgets - \$250,000



FY26 GROUND IMPROVEMENTS (CONT.)

CANOPIES - \$538,746 - Canopy-Pooled Budgets - \$225,000 - Daphne North Elementary - \$66,127 - Transportation - \$97,619 - CF Taylor- \$75,000 - North Baldwin Maintenance- \$75,000	SIDEWALKS - \$75,000 Sidewalks-Pooled Budget - \$75,000
FENCING - \$150,000 Fencing-Pooled Budget - \$150,000	STORAGE BUILDINGS - \$180,555 - Storage Buildings-Pooled Budget - \$150,000 - Pine Grove Elementary - \$10,185 - Silverhill Elementary - \$10,185 - Spanish Fort Elementary - \$10,185
GROUNDS - \$860,000 Land Improvements-Pooled Budget - \$860,000	TURF - \$80,000 Turf-Pooled Budgets - \$80,000
LIGHTING - \$500,000 Baldwin County High - \$500,000	DEMO - \$300,000 Old Bay Minette Elementary - \$200,000

TOTAL GROUND IMPROVEMENTS: \$7,862,491

FY26 BUILDING IMPROVEMENTS

FY25 CARRYOVER PROJECTS

ROOFING - \$1,362,368

- CF Taylor - \$99,675
- Central Baldwin Middle - \$1,262,693

GENERATORS - \$370,000

- Foley High - \$150,000
- South Maintenance - \$150,000

FLOORING - \$208,837

- WJ Carroll - \$37,716
- CF Taylor - \$100,000
- SBCT/Culinary - \$32,692
- Daphne High - \$38,429

FY26 PROJECTS

ROOFING - \$900,000

- Roofing-Pooled Budgets - \$700,000
- Daphne North - \$100,000
- Robertsedale Elementary - \$100,000

GENERATOR - \$70,000

- Generator-Pooled Budget - \$70,000

FLOORING - \$670,000

- Flooring-Pooled Budget - \$525,000
- Gym Flooring - Pooled Budget - \$145,000



RESTROOM RENOVATION MAYHEM



FY26 BUILDING IMPROVEMENTS (CONT.)

FIRE ALARMS - \$1,050,000

- Daphne High - \$300,000
- Fairhope West - \$350,000
- Fire Alarm-Pooled Budgets - \$400,000

INSULATION - \$400,000

- Pine Grove Elementary - \$200,000
- Perdido Elementary - \$200,000

RESTROOM RENO- \$150,000

- Restrooms-Pooled Budget - \$50,000
- Foley Elementary - \$50,000
- Foley High - \$50,000

INTERCOM - \$200,000

- Intercom-Pooled Budgets - \$200,000

BUILDING IMPROVEMENTS - \$550,000

- Improvements-Pooled Budget -
\$550,000

SPRINKLER SYSTEM - \$200,000

- Sprinkler-Pooled Budgets - \$200,000

TOTAL BUILDING IMPROVEMENTS: \$6,131,205

FY26 HVAC IMPROVEMENTS

FY25 CARRYOVER PROJECTS - \$685,968



CHILLERS

- Robertsdale Elementary - \$526,092

HVAC SYSTEMS

- Bay Minette Middle - \$69,876

COOLING TOWERS

- Daphne East Elementary - \$90,000

HVAC IMPROVEMENTS (CONT.)

FY26 PROJECTS - \$5,260,000

CHILLERS - \$2,925,000

- Foley High - \$750,000
- Magnolia Elementary - \$275,000
- Baldwin County High - \$1,000,000
- J. Larry Newton - \$450,000
- Fairhope Middle - \$300,000
- Pooled Budget - \$150,000

HVAC SYSTEMS - \$1,950,000

- Fairhope Middle - \$300,000
- Foley Elementary - \$150,000
- Foley Middle - \$300,000
- Perdido Elementary - \$200,000
- Robertsdale Elementary - \$175,000
- Rockwell Elementary - \$75,000
- Spanish Fort High - \$500,000
- Pooled Budget - \$250,000

BOILERS - \$385,000

- WJ Carroll - \$75,000
- Daphne North Elementary - \$100,000
- Daphne High - \$75,000
- Boiler-Pooled Budget - \$135,000

TOTAL HVAC IMPROVEMENTS: \$5,945,968

Baldwin County High School Athletic Facilities

Training Room

\$900,514

Gym

\$3,632,970

Football Fieldhouse

\$1,175,229

Weight Equipment

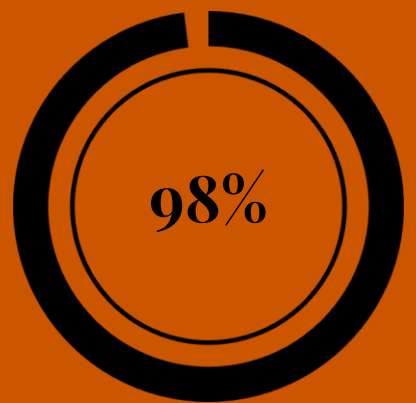
\$150,000

Band Room

\$2,335,229

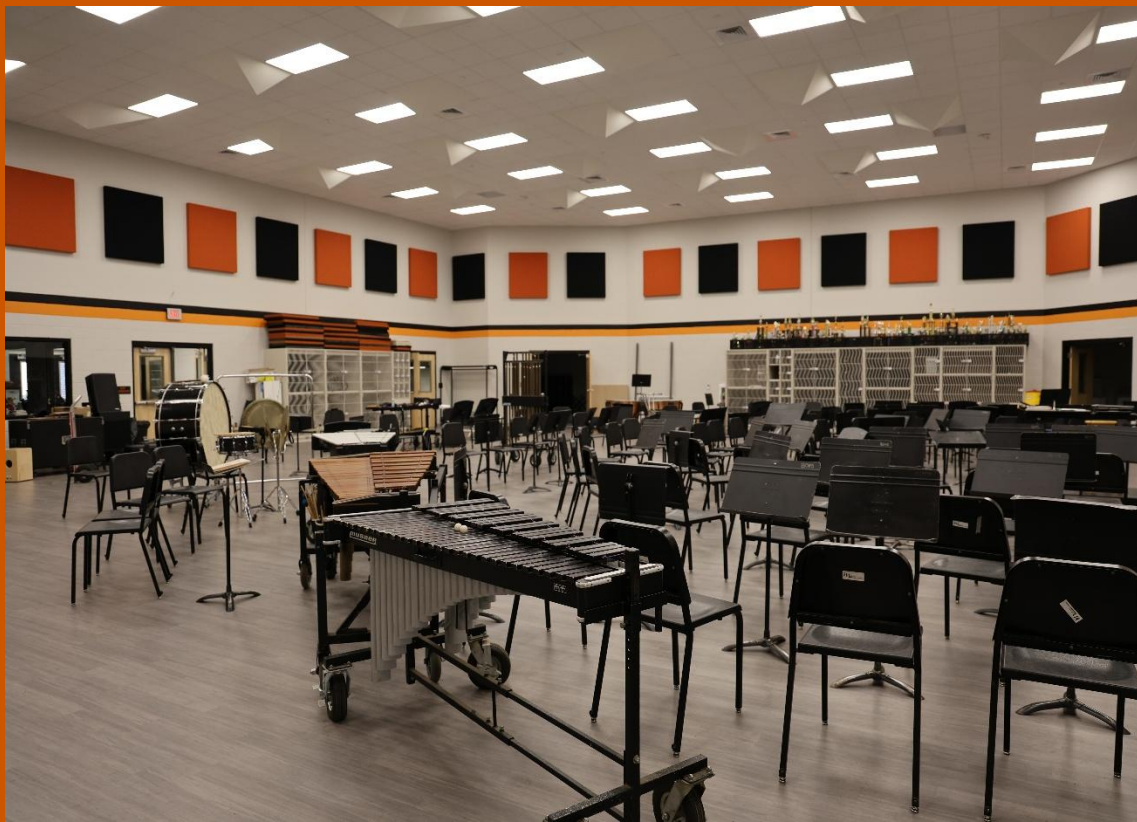
Total Investment:

\$8,193,942



Complete







Fieldhouse \$2,441,850	Wrestling Building \$2,118,500
Weight Room \$1,368,108	Turf \$1,249,287
Track \$291,136	Weight Equipment \$223,000
Lighting \$452,958	Batting Cages \$111,500

Spanish Fort High School Athletic Facilities

Total Investment:

\$8,256,339



Complete





Elberta High School Athletic Facilities

Field Turf

\$1,050,451

Multi-Purpose Training Room

\$2,324,825

Bleachers

\$2,305,090

Weight Equipment

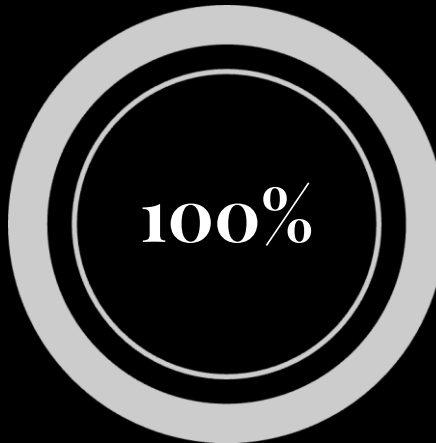
\$111,717

Restrooms

\$394,375

Total Investment:

\$6,186,458



Complete



Daphne High School Athletic Facilities

Field Turf

\$833,637

Gym

\$5,260,368

Multi-Purpose Athletic Facility

\$2,024,357

Total Investment:

\$8,118,362

65%

Complete



Robertsdale High School Athletic Facilities

Gym

\$3,681,818

Multi-Purpose Training Room

\$3,482,801

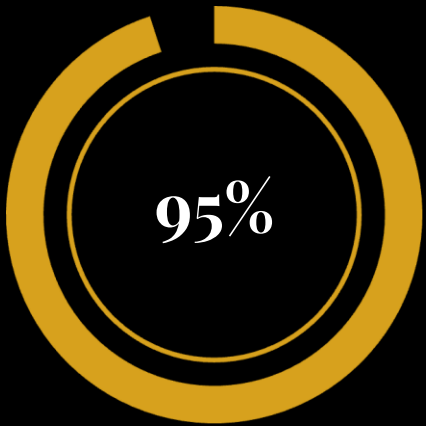
Weight Equipment

\$333,000

Band Room

\$2,786,241

Total Investment:
\$10,280,860



Complete







Total Investment:

\$10,730,893



Complete

Foley High School Athletic Facilities

Gym

\$5,095,490

Baseball Fieldhouse

\$1,344,310

Weight Room

\$327,745

Football Stadium Reno

\$215,534

Concession Reno

\$388,850

Weight Equipment

\$318,300

Band Room

\$2,865,741

Jumbotron

\$174,923



Fairhope High School Athletic Facilities

Gym

\$4,962,220

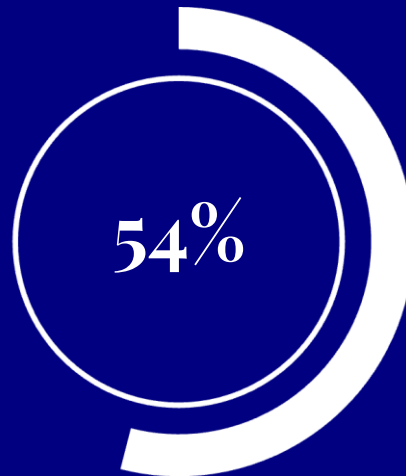
Multi-Purpose Training Room

\$1,267,880

Weight Equipment

\$327,900

Total Investment:
\$6,558,000



Complete





Athletic Enhancements Summary

\$36.16M

LEA Funded

\$22.17M

Locally Funded

\$58.33M

TOTAL

PAYG Phase 5 Project Status

Daphne South Elementary - New School

Estimated Cost: \$39,135,583

Completion: 56%

Elberta Middle - New School

Estimated Cost: \$45,594,670

Completion: 24%

Daphne North - Classroom Addition

Estimated Cost: \$12,917,990

Completion: 74%

Magnolia - Additions

Estimated Cost: \$7,406,708

Completion: 72%

Daphne High - Cafeteria & Softball

Estimated Cost: \$14,319,123

Completion: 11%

Elberta Elementary - New Gym and Cafeteria

Estimated Cost: \$15,240,555

Completion: 69%

Loxley Elementary-New School

Estimated Cost: \$41,040,333

Completion: 67%



PAYG PHASE 5 - FUNDING OVERVIEW



Bond Issuances

\$80,000,000

46% of total funding



Local Contributions

\$65,778,352

37% of total funding

A&T Funds

\$29,876,610

17% of total funding

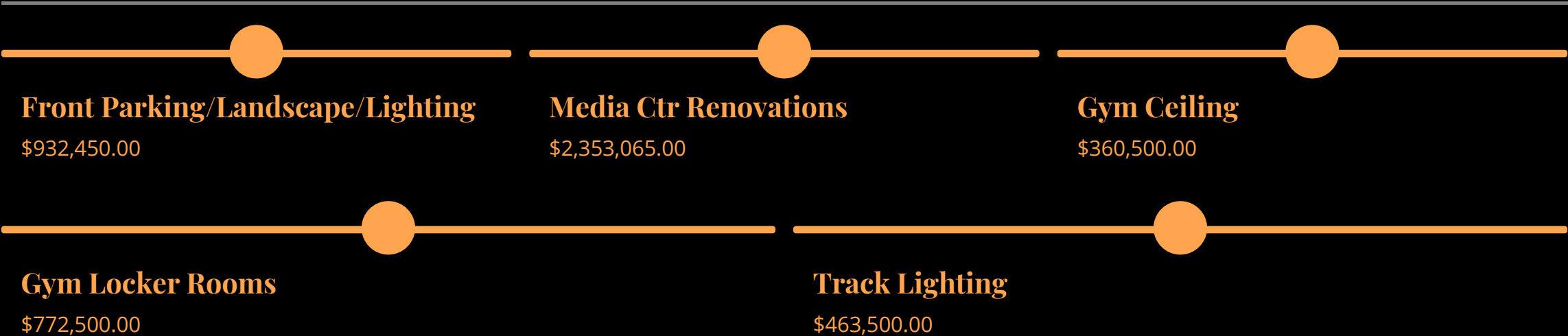
TOTAL SCHOOL DEVELOPMENT IN PHASE 5: \$175,654,962



Baldwin County High School Improvements

Total Investment:

\$4,882,015.00





Daphne High School Improvements

Total Investment:

\$2,705,210.00

Media Ctr Renovations

\$2,355,210.00

Gym Ceiling

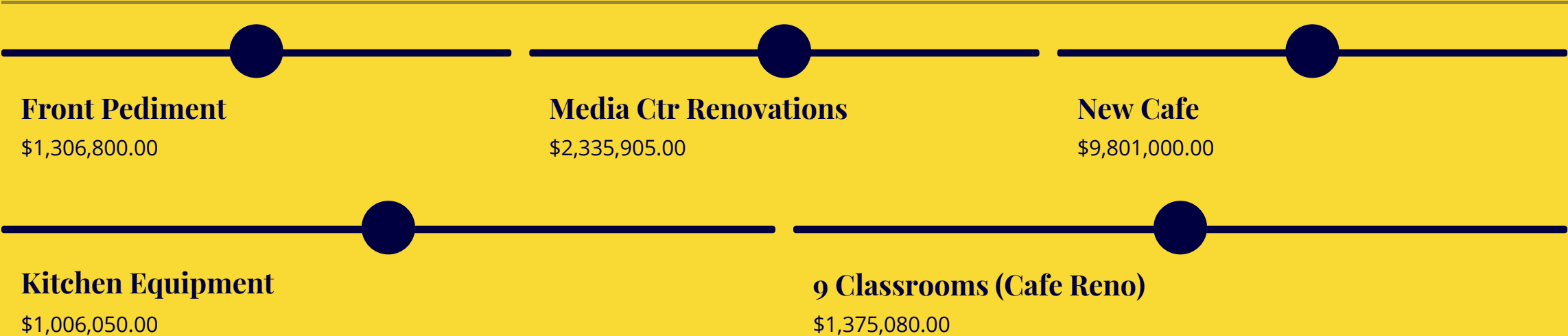
\$350,000.00



Foley High School Improvements

Total Investment:

\$15,824,835.00





Fairhope High School Improvements

Total Investment:

\$14,068,605.00





Robertsdale High School Improvements

Total Investment:

\$12,051,488.00



High School Improvements Summary

Total Combined Investment:

\$49,532,154.00

Funding Sources:

Local: \$15,259,490

31%

A&T: \$34,272,664

69%

Baldwin County High School

Total: \$4,882,015.00

Daphne High School

Total: \$2,705,210.00

Foley High School

Total: \$15,824,835.00

Fairhope High School

Total: \$14,068,605.00

Robertsdale High School

Total: \$12,051,488.00



Other Construction

Transportation Facility

\$7,469,943

Local Funding

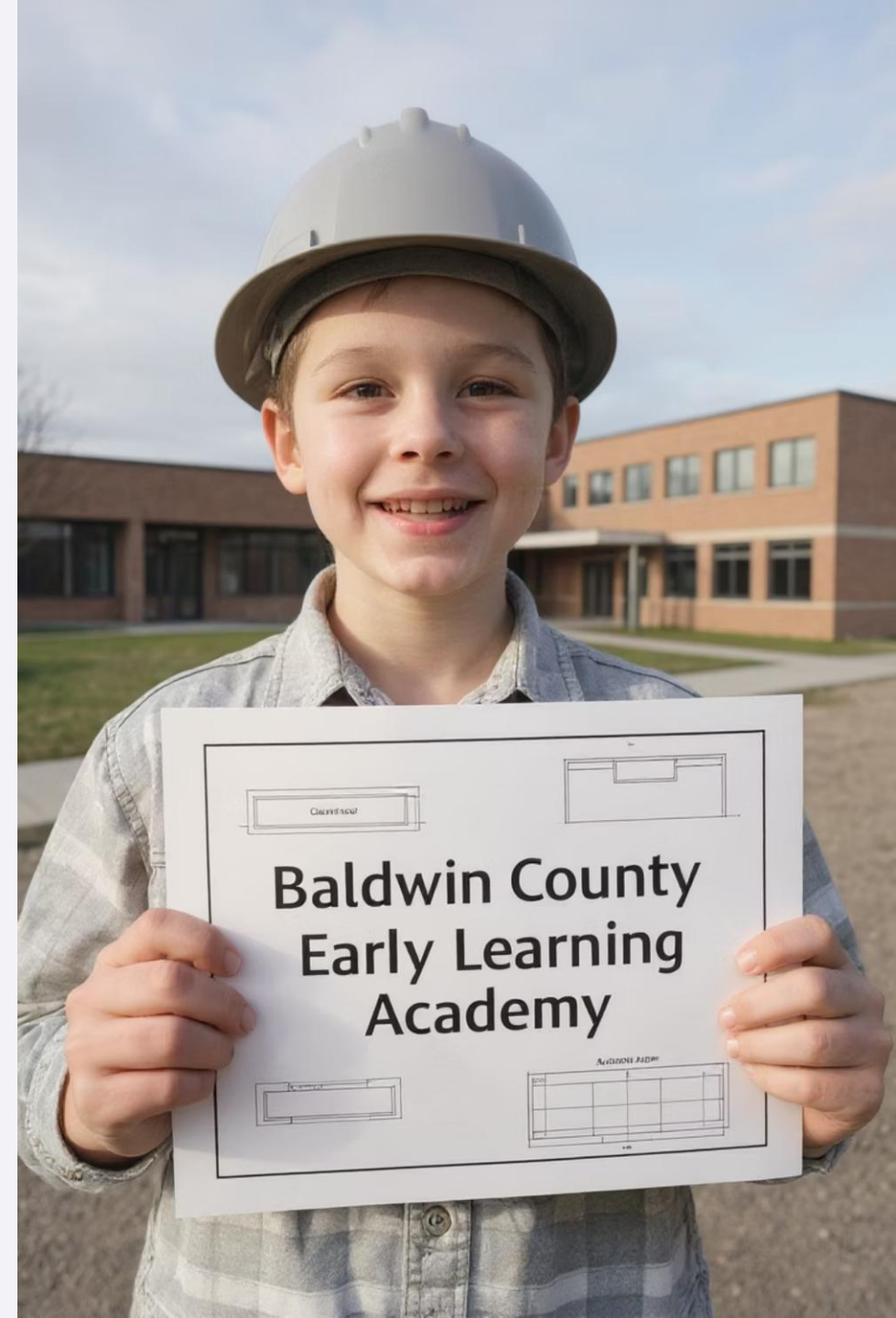
10% Complete

Baldwin County Early Learning Academy

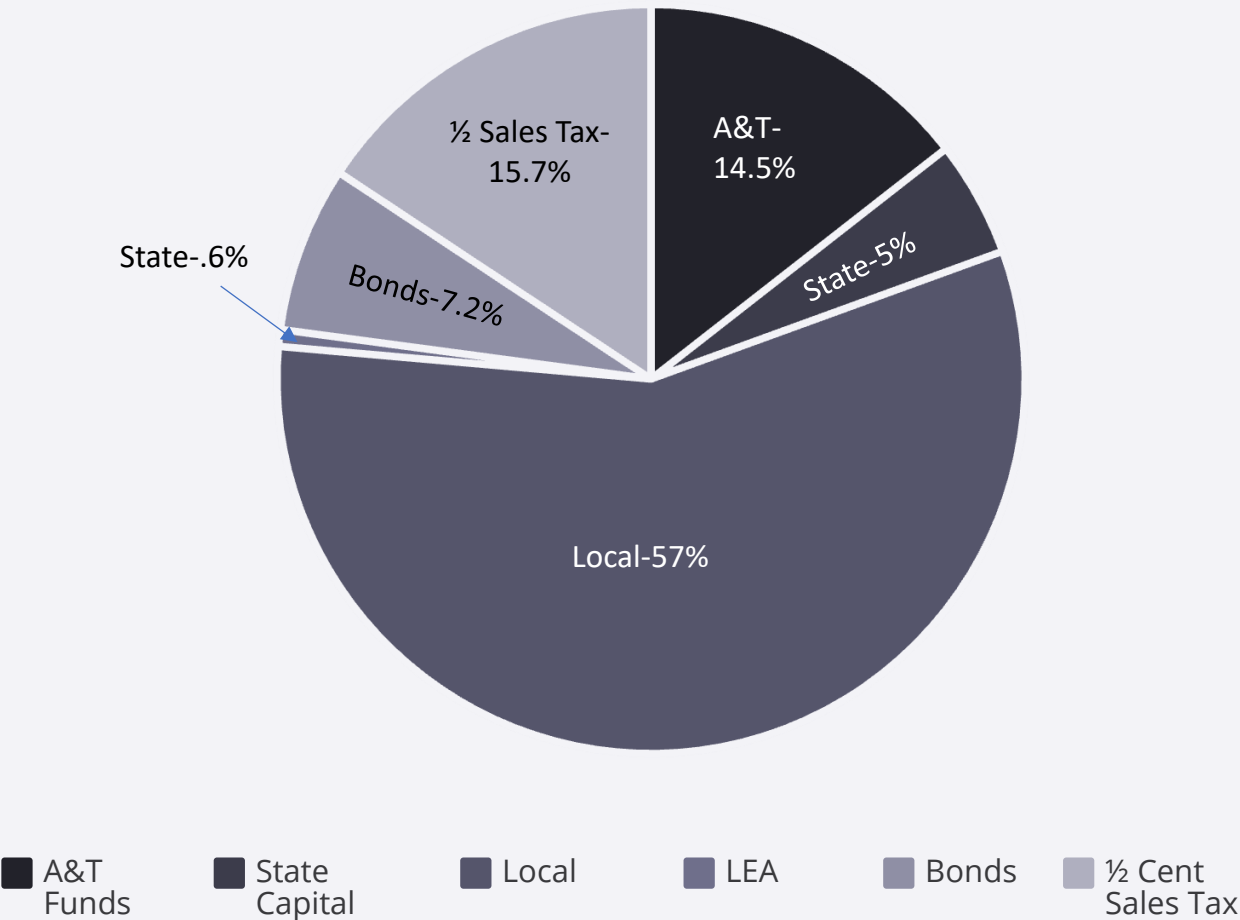
\$34,036,395

Local Funding

0% Complete



2026 Budget-Funding Source Summary — \$237M Total



A&T Funds (\$34.3M)

School Additions (Cafe & Media Renovations)

State Capital (\$11.9M)

Capital Maintenance Projects

Local (\$135.0M)

New Facilities, Additions, & Supplement to Athletics and Other Renovations

LEA (\$1.7M)

Athletics

Bonds (\$17.0M)

New Schools & Renovations

1/2 Cent Sales Tax (\$37.2M)

Utilities, routine maintenance and miscellaneous facility needs

FY26 Budget Expense Summary

\$7.86M

Ground Improvements

Paving, playgrounds, bleachers, canopies and other site enhancements

\$6.13M

Building Improvements

Roofing, generators, fire alarms, flooring and facility renovations

\$5.95M

HVAC Improvements

Chillers, HVAC system replacements, boilers and other mechanical upgrades

\$35.75M

Routine Maintenance

Utilities, other purchased services, janitorial supplies, repairs and maintenance, equipment, insurance, furniture, and portables

\$181.42M

Major Construction

New Schools, cafeterias, classroom additions, athletics, and other major renovations

Total FY26 Budget: \$237M



SCHOOL PRIDE:
BUILDING THE FUTURE

General Fund Budget Summary

General Fund	
Beginning Fund Balance, 10/1/2025	\$ 89,976,124.91
Operating Revenue	\$ 462,308,573.62
Operating Expense & Interfund Transfers	\$ (451,439,721.00)
Excess (Deficit)	\$ 10,868,852.62
Ending Fund Balance, 9/30/2026	\$ 100,844,977.53

Questions, Concerns, or Comments

- Questions?
- Public input sheets available.
- Any written or emailed question will be addressed in the 2nd budget hearing before the work session on September 23rd.
- Budget information presented today will be available on our website: bcbe.org/accountability
- jwilson@bcbe.org or pchastang@bcbe.org

Last and Final Meeting

