



FY26 Tentative Budget

Dr. Noris Price, Superintendent
Katrina London, Chief Financial Officer
May 22, 2025
May 27, 2025

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.

Guiding Principle: Budget Supports the Strategic Plan

- **Focus Area I – To Increase Student Achievement**
 - **Focus Area II – To Increase School and Community Partnerships**
 - **Focus Area III – To Recruit and Retain High-performing Staff**
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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.
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Budget Discussion

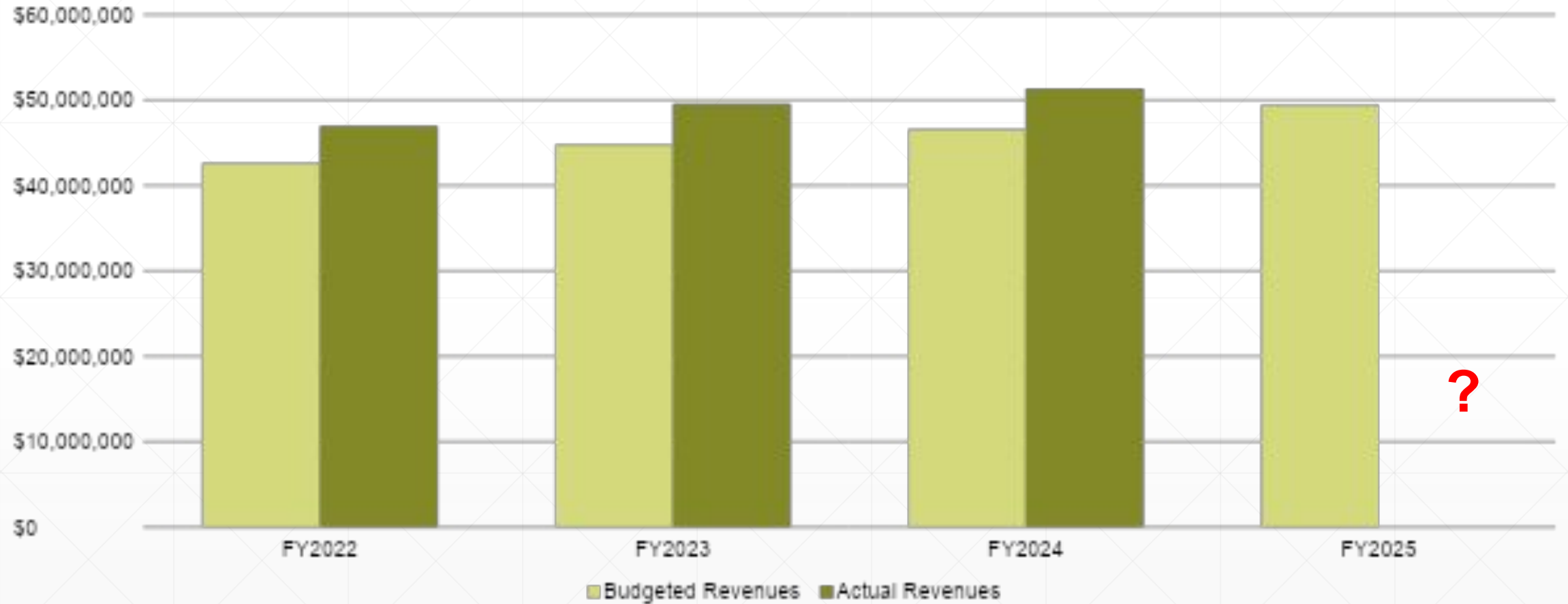
- Review Historical Budgets, Actual Revenues and Expenditures, Fund Balance
 - Estimated FY26 Budgeted Revenues
 - Proposed FY26 Budgeted Expenses
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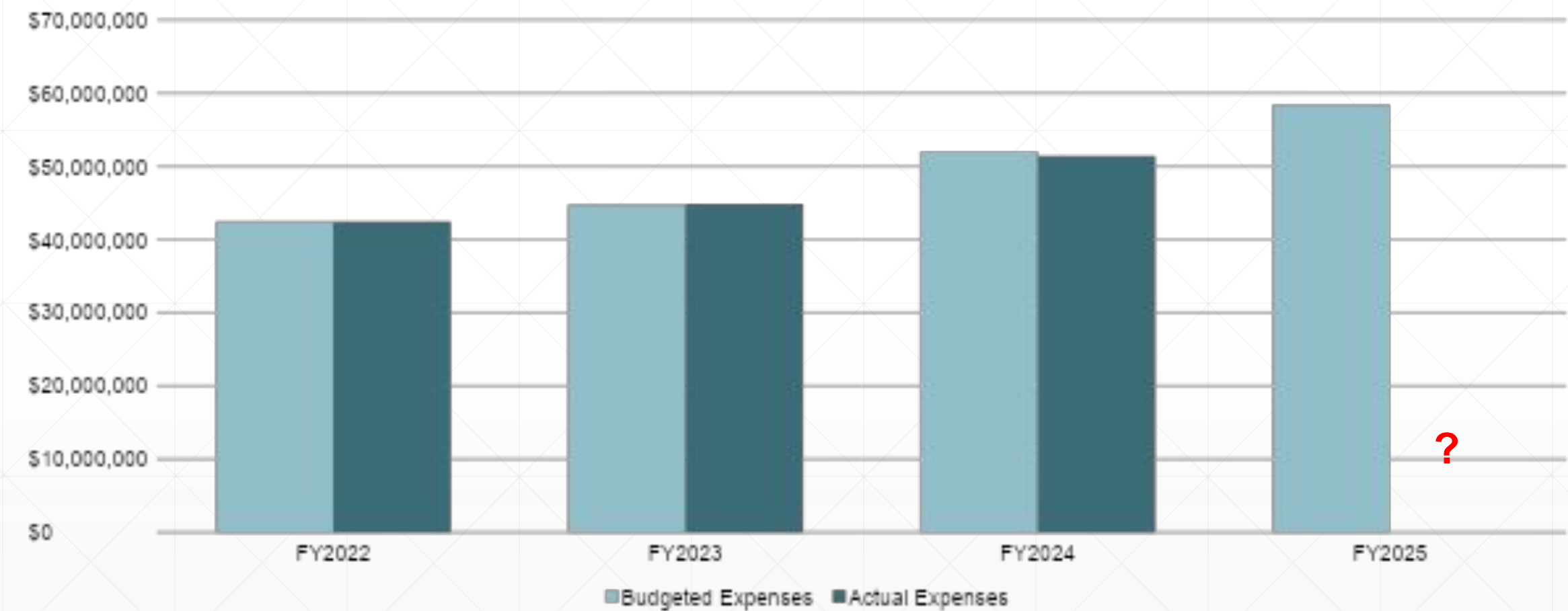
Fund Balance

Historical General Fund, Fund Balance

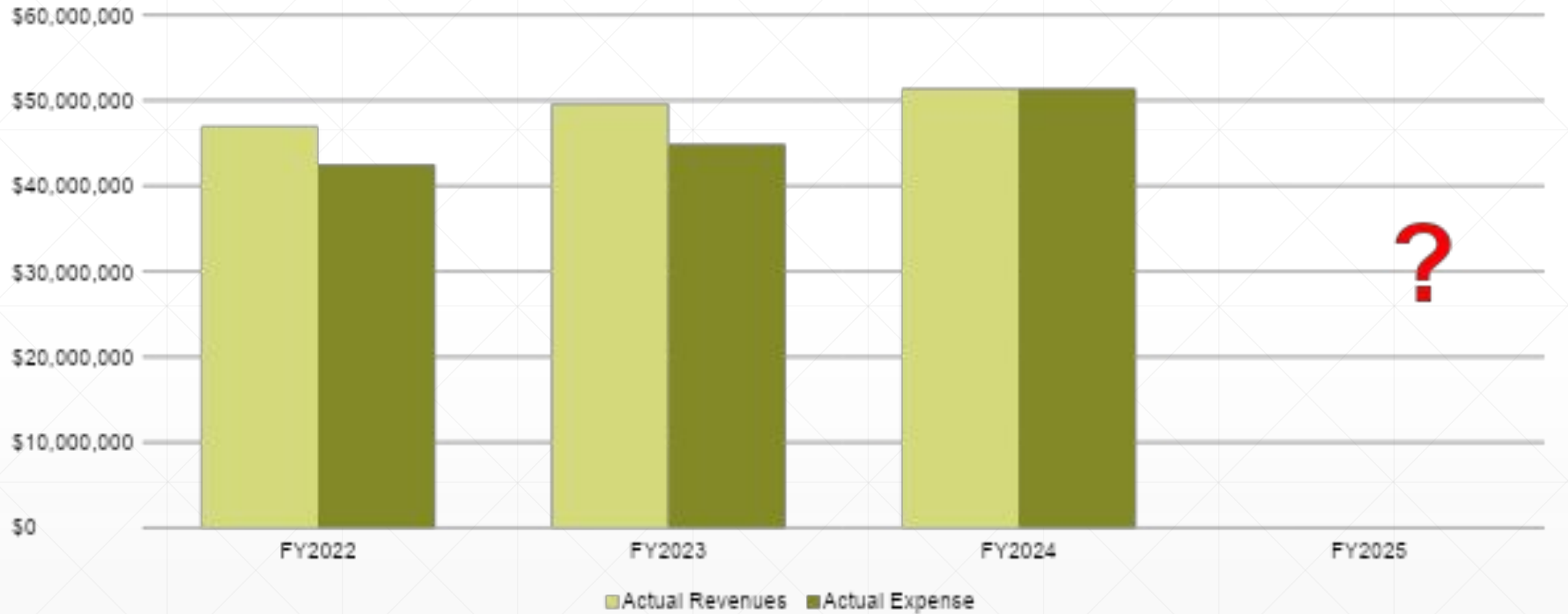
Historical Budget to Actual Revenues

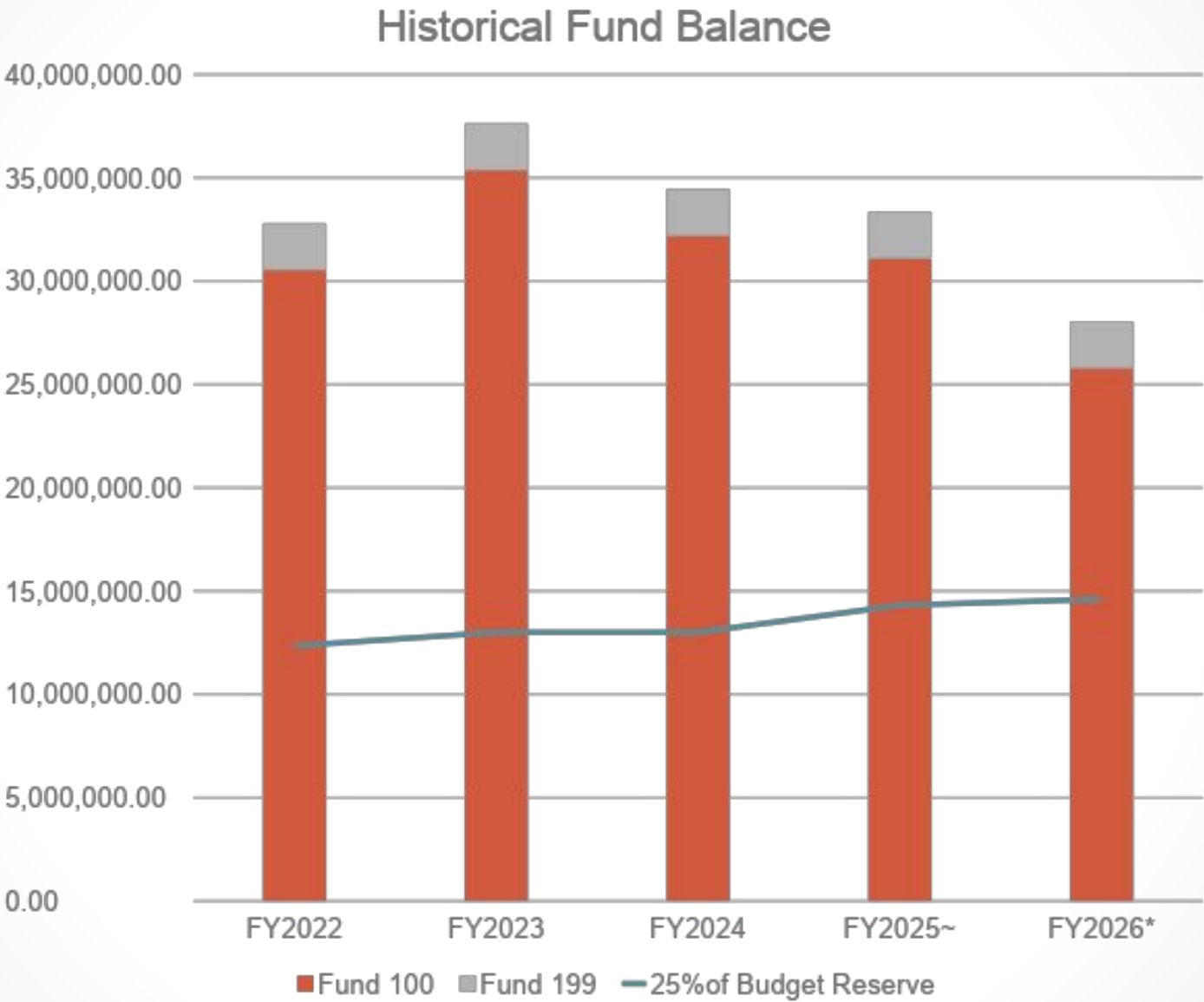


Historical Budget to Actual Expenses



Actual Revenues to Actual Expense





Fund Balances

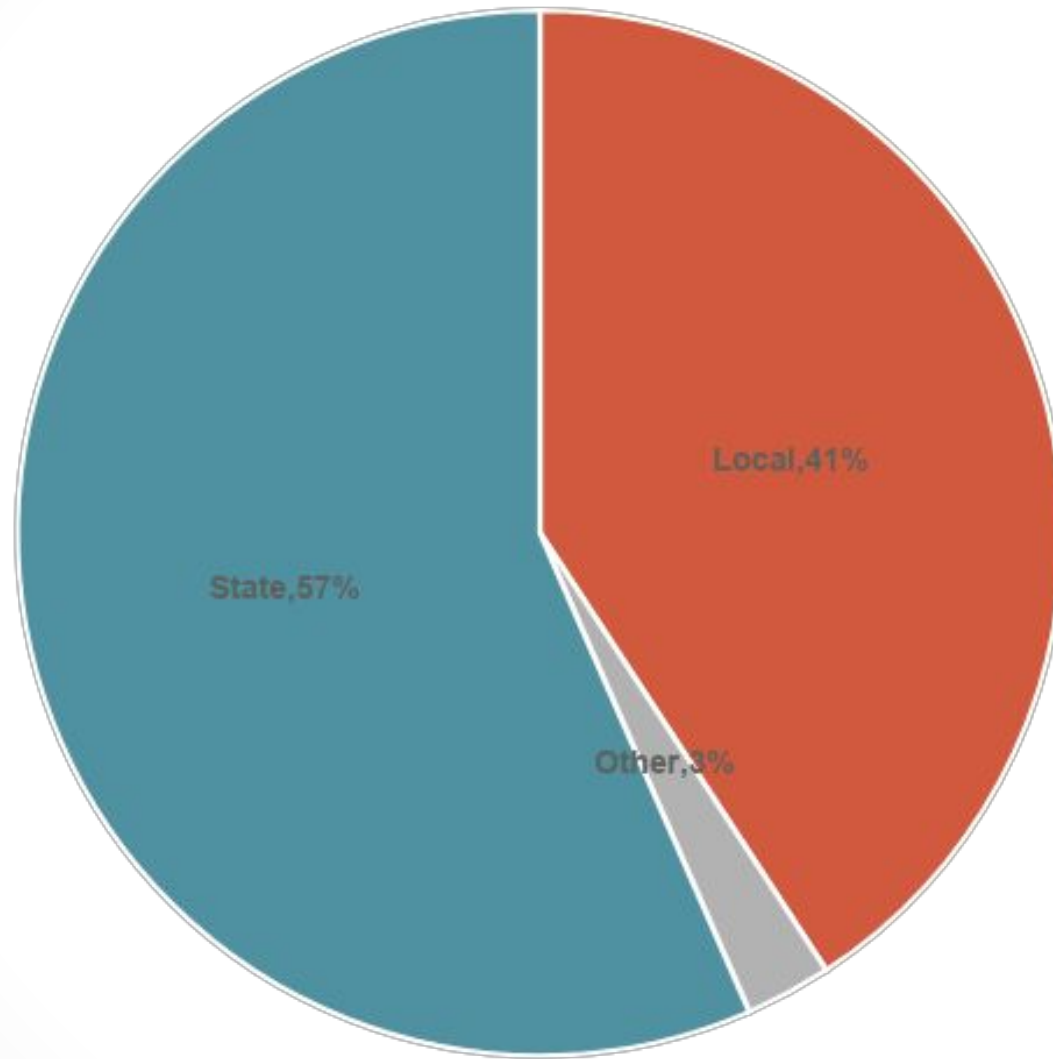
	Fund 100	Fund 199
FY2022	30,536,677	2,259,285
FY2023	35,370,695	2,259,285
FY2024	32,191,605	2,259,285
FY2025~	29,000,000	2,259,285
FY2026*	23,684,840	2,259,285

*denotes figures based on budget
~ before audit figures
Fund 100 – General Fund
Fund 199 – Building Fund (Sold Properties)



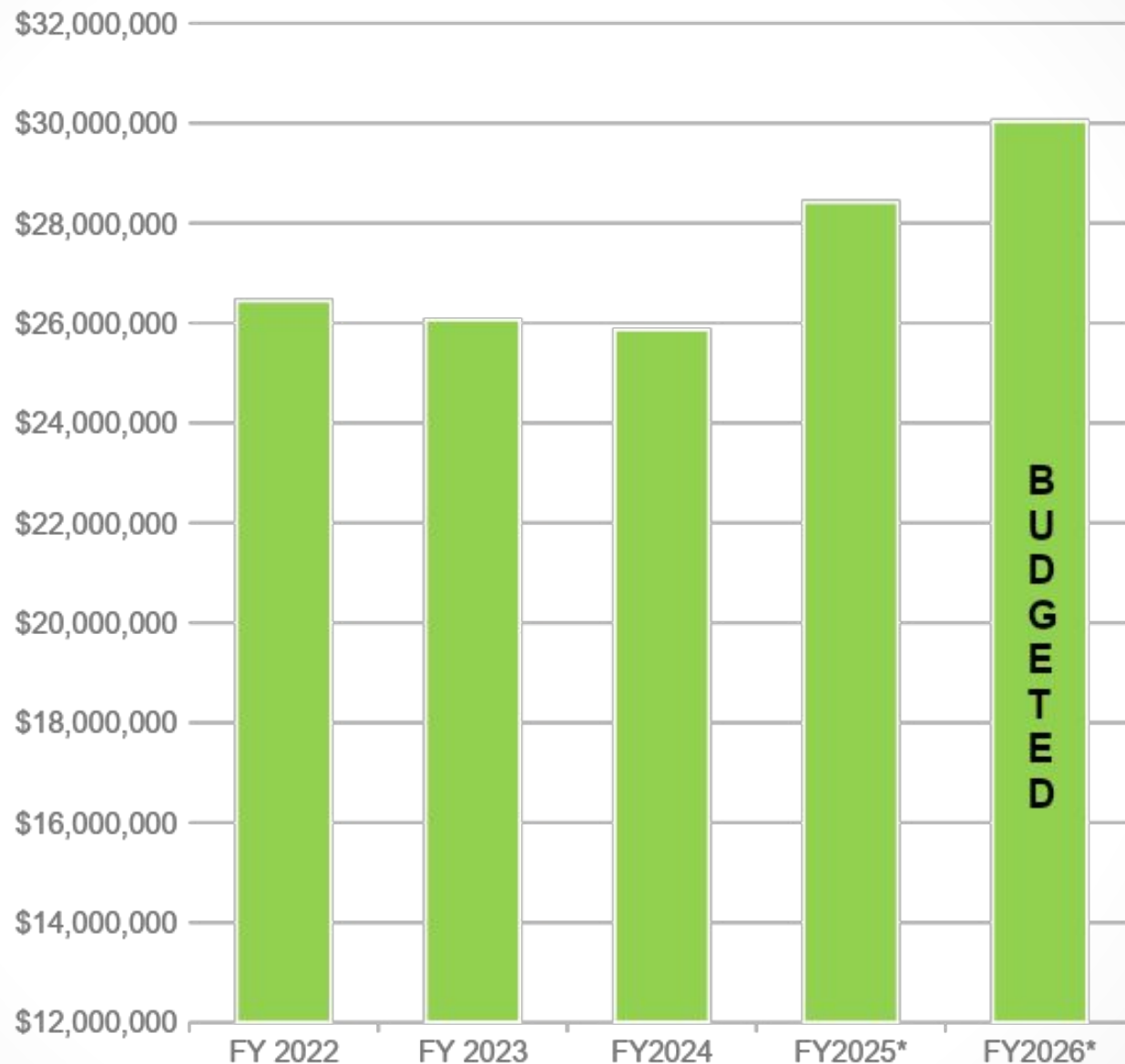
Budgeted Revenues

State (Quality Basic Education) and Local (Property Tax)



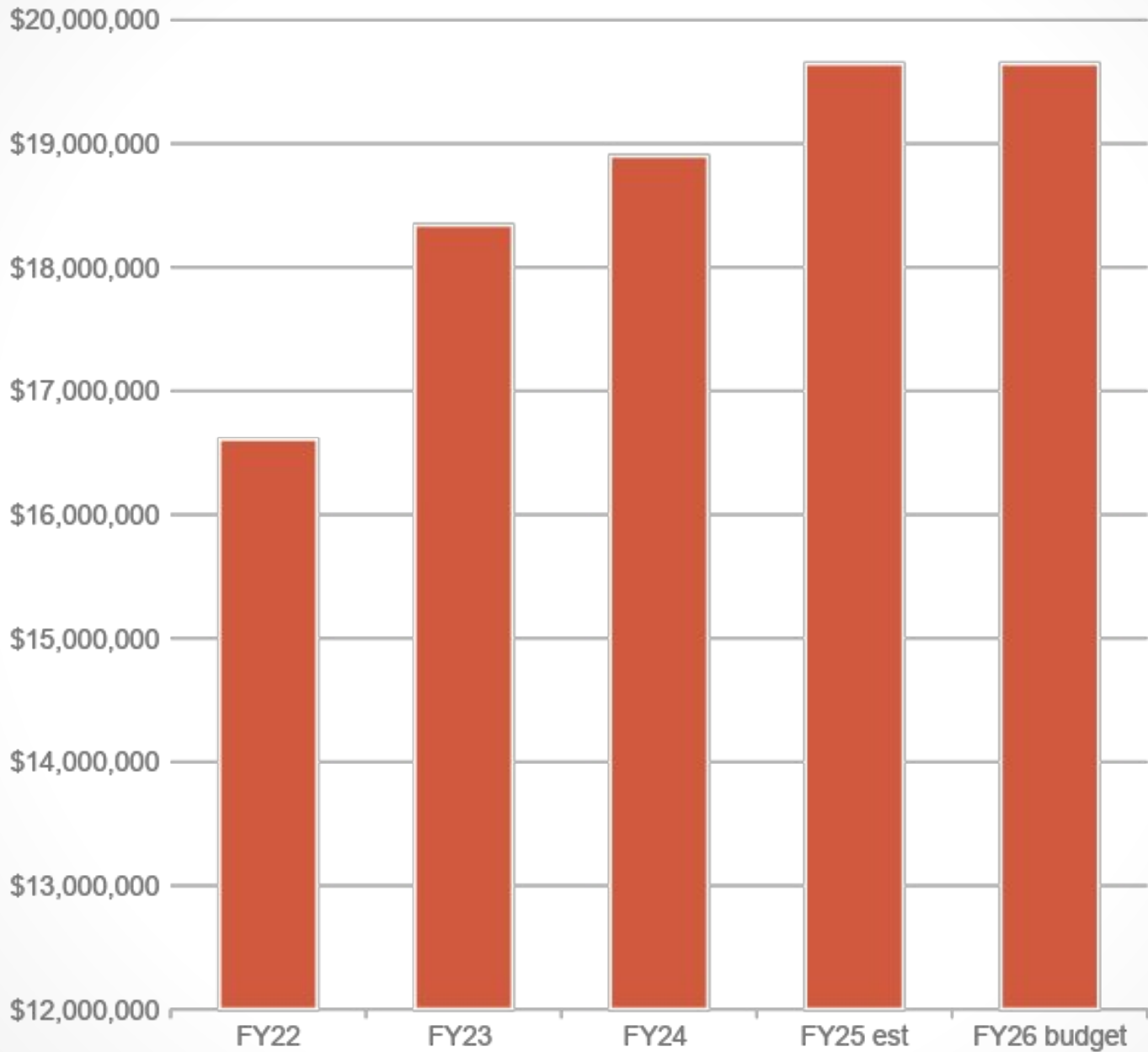
General Fund Revenue Sources Projected

Source	FY26 General Fund	Makeup
State	30,041,977	56%
Local	21,650,000	41%
Other	1,420,000	3%
Total	53,111,977	100%



State: Quality Basic Education (QBE) – 58%

Year	Austerity	QBE Received
FY 22	0	26,449,982
FY 23	0	26,068,115
FY 24	0	25,866,491
FY 25*	0	28,422,393
FY 26*	0	30,041,977
*Budgeted		

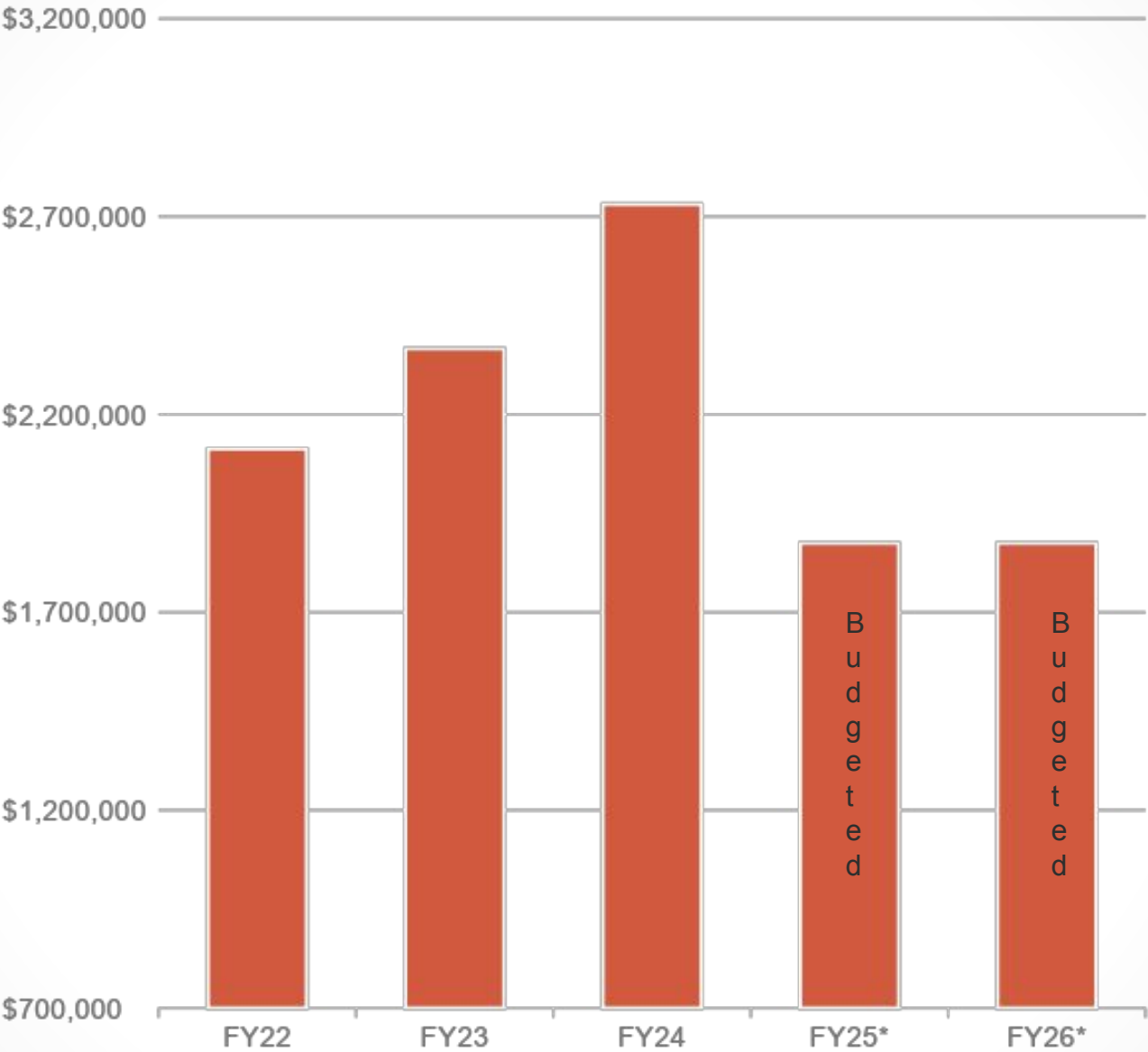


Local: Property Ad Valorem Tax (School Tax) – 41%

Year	Mill Rate	1 Mill	Tax
FY22	15.29	1,086,651	16.61 m
FY23	14.44	1,270,058	18.3 m
FY24	14.58	1,296,296	18.90 m
FY25 est	12.40	1,584.384	19.64 m
FY26 Budget	12.40	1,584.384	19.64 m

Local: Property Ad Valorem Tax Information

<i>Fair Market Value</i>			<i>Assessed Value</i>		<i>FY25 Mills</i>	<i>School Tax (est.)</i>	
\$	100,000.00	0.4	\$	40,000.00	12.40	\$	496
\$	150,000.00	0.4	\$	60,000.00	12.40	\$	744
\$	200,000.00	0.4	\$	80,000.00	12.40	\$	992
\$	250,000.00	0.4	\$	100,000.00	12.40	\$	1,240
\$	300,000.00	0.4	\$	120,000.00	12.40	\$	1,488



Other (2%): Title Ad Valorem (TAVT)

Year	GF TAVT
FY 22	2,112,614
FY 23	2,365,931
FY 24	2,731,382
FY 25*	1,875,000
FY 26*	1,875,000
*Budgeted	~ Projected

General Fund Budgeted Revenue Recap

Description	FY 2023	FY 2024	FY 2025	FY 2026
Property Ad Valorem	16,326,000	16,625,000	18,225,000	19,500,000
Other Tax (Intangible/RE Trans/Railroad)	275,000	275,000	275,000	275,000
TAVT	1,100,000	1,600,000	1,875,000	1,875,000
Other Local Revenue	341,000	420,000	420,000	420,000
Investment Income	300,000	500,000	1,000,000	1,000,000
QBE	26,450,176	27,139,804	27,651,448	30,041,977
Totals:	44,792,176	46,559,804	49,446,448	53,111,977
Increase in Budgeted Revenue:		\$1,767,628	\$2,886,644	\$3,665,529



Budgeted Expenses

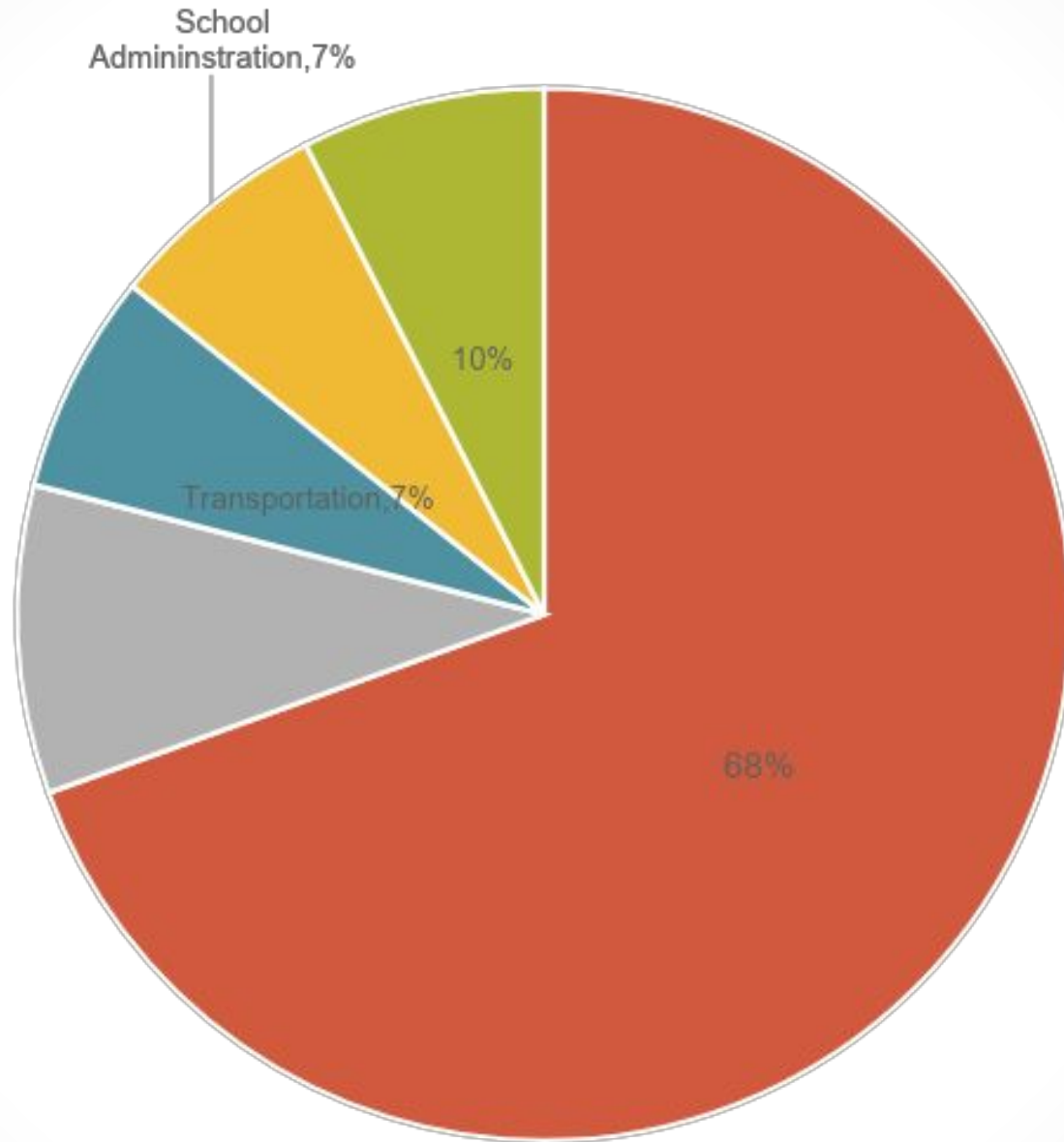
Personnel and Operating Budget

FY 2026 Budget Includes:

- TRS rate increase from 20.78 to 21.91 - \$297,190
 - Health Insurance Increase for Classified employees from \$18,960 to \$22,620- (The State does not fund any classified increases)
 - Health insurance Increase for Certified employees from \$21,120 to \$22,620-
 - Health Insurance Increase- \$1,878,570
 - Extending Salary Schedule to Step 25- \$321,500
 - Salary Table Steps for longevity
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FY 2026 Budget Includes:

- Safety Grant Revenue and expense- \$68,759 per school- Total of \$412,554
 - Increased cost across the district due to inflation
 - Increased cost of technology
 - Increased cost of Transportation
 - Increased cost for Special Education services and programs beyond Federal and State Funding
 - Project Search Positions
 - Speech Supplement
 - Elimination of Positions District Wide
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Proposed Budgeted Expenses (85% Personnel, 15% Operational)

Description	FY 2026	
Instruction	34,688,562	
Pupil Services	2,043,576	
Improvement to Inst	2,796,080	
Educational Media	1,077,537	
Total Instructional:	40,605,755	69%
Maintenance	5,531,393	9%
Transportation	3,942,683	7%
School Administration	3,980,123	8%
General Administration	1,342,771	
Business Services	1,416,618	
Central Support	565,348	
Other Support	582,446	
Community Services	460,000	
Total Non-School Administration	4,367,183	7%
	58,427,137	

Budgeted Expenses Comparison

Description	Function	FY2023	FY2024	FY2025	FY2026
Instruction	1000	28,315,224	34,042,259	35,655,317	34,688,562
Pupil Services	2100	1,606,964	1,383,193	1,359,361	2,043,576
Improvement to Inst	2210	1,943,496	1,870,150	1,684,676	2,796,080
Educational Media	2220	969,902	1,012,856	1,041,375	1,077,537
General Administration	2300	1,327,375	1,507,037	2,694,616	1,342,771
School Administration	2400	3,583,314	3,840,407	4,220,778	3,980,123
Business Services	2500	1,224,262	1,610,888	1,456,533	1,416,618
Maintenance	2600	3,018,911	3,505,424	5,170,252	5,531,393
Transportation	2700	1,967,564	2,249,208	3,644,555	3,942,683
Central Support	2800	326,550	460,596	539,596	565,348
Other Support	2900	451,474	475,208	475,208	582,446
Community Services	3300	57,140	56,329	406,329	460,000
		44,792,176	52,013,555	58,348,596	58,427,137

How Do We Proceed?

Approve Tentative Budget

May 13, 2025 at 5:30 PM

Budget Hearing #1

May 22, 2025 at 5:30 PM

Budget Hearing #2

May 27, 2025 5:30 PM

Approve Final Budget

June 10, 2025 at 5:30 PM





Questions?
