

FY27 PROPOSED TENTATIVE BUDGET PROJECTIONS FOR OTHER FUNDS



04/23/2026

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 FY27.

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 06/30/26, anticipated ESPLOST VI revenue in FY27, 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 FY27, as well as debt service payments due in FY27.

School Nutrition (SN) (600)

Funding includes State, Federal, and local funding anticipated in FY27. 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
\$891,000.00

Pre-Kindergarten Lottery
\$1,100,000.00

Title Programs
\$1,630,000.00

Federal Vocational Grants
\$47,000.00

JROTC
\$125,000.00

Total Credits and Debits
\$3,793,000.00

Capital Projects Funds 300 & 200

ESPLOST Sources

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

Expenditures: \$6,600,000.00 field house, ticket booths, and turf renovations, track renovation, annual technology replacements, soccer locker room renovation

Debt Service Fund

Revenues: \$1,926,250.00 principal and interest payments due on 2023 Construction Bonds; transfer revenue from fund balances of ESPLOST VI

Expenditures: \$1,926,250.00 principal and interest due in FY27

Restricted for Capital Projects

Revenues: \$4,587,983.00 projected ESPLOST VI fund balance restricted for capital projects on 07/01/2026

Expenditures: \$2,248,902.00 estimated restricted for capital projects balance on 07/01/2027

School Nutrition Fund 600

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

Revenues: \$4,000,100.00 includes supplemental sales, adult income, state and federal reimbursements, USDA revenues, and other federal grants

Expenditures: \$4,058,612.00 includes salaries, benefits, services, repair and maintenance, software, travel, supplies, food, and equipment

Fund Equity: \$58,512.00 expenditures exceed revenues; estimated debit to fund equity on 06/30/2027

School Nutrition Fund 600

The School Nutrition program proposes an employee supplement for FY 2027.

The supplement will be available to eligible SN employees as an incentive to work full-time and maintain adequate attendance. The supplement is proposed as an alternative to a permanent salary scale increase.

The supplement will be paid as follows in equal monthly installments throughout the year:

Managers: \$2,100 yearly, \$175 per month, approx \$1.40 per hour. Supplements for managers are TRS eligible.

Assistant Managers and Assistant Nutrition Workers: \$1,800 yearly, \$150 per month, \$1.22 per hour.

Full-time employees on leave without pay (LWOP) associated with FMLA, Workers' Compensation, or unpaid medical leave will not be eligible for the bonus in the month(s) the LWOP occurs. Employees who move from full to part-time or who separate from employment during the school year will only be paid for the period in which they met the requirements.
