



FY 2027 1st Budget Hearing

Purpose Statement

The purpose of Gulf Shores City Schools is to provide engaging learning environments, rigorous academics, and to incorporate the unique resources of our community to empower all students to achieve success.

Core Values

We believe in:

- 1. Promoting rigorous, comprehensive, and relevant curriculum that prepares students to become productive citizens.*
- 2. Developing self-reliance by incorporating the student's physical, mental, emotional and social well-being into the teaching/learning environment.*
- 3. Fostering inclusive, engaging members of society, and encouraging critical and creative thinking.*
- 4. Recruiting and emboldening the best and the brightest faculty and staff and rewarding innovation and collaboration.*
- 5. Instilling a sense of pride in our schools by engaging the Gulf Shores community in the education experience.*



Public Hearing

- Each Board Shall–
 - Hold at least two open public hearings
 - Hearing held during scheduled meeting
 - Publicize date/time
 - Provide question/response form
 - Provide proposed budget on SDE forms

Average Daily Membership vs Enrollment

School	PY ADM	CY Enrollment	Difference
GSE	1,096.45	1,081.00	(15.45)
GSM	635.35	717.00	81.65
GSH	901.20	912.00	10.80
Total	2,633.00	2,710.00	77.00

- Enrollment as of 8-24-26

- ADM (Average Daily Membership) – represents the total average daily enrollment for your system during the first 20 school days after labor day.

*Prek is not included in count (97 students)

Start vs Current Enrollment

School	2019 ADM	CY Enrollment	Difference
GSE	766.00	1,081.00	315.00
GSM	398.00	717.00	319.00
GSH	783.20	912.00	128.80
Total	1,947.20	2,710.00	762.80

39%
increase
from 2019

- Enrollment as of 8-24-26

PERSONNEL INFORMATION

Type	State Earned	Other State	Federal	Local	Total
Teachers	151.30	19.14	3.45	7.09	180.98
Librarians	3.00	0	0	0	3.00
Counselors	5.50	0.50	0	0	6.00
Administrators	8.25	3.75	0	3.00	15.00
Certified Support	0	8.13	2.08	6.52	16.73
Non. Certified Support	0	43.69	24.31	41.27	109.27
Total	168.05	74.71	29.84	57.88	330.48

20 FTE increase from PY

FY 2027 BUDGET SUMMARY

	GOVERNMENTAL				FIDUCIARY	
FUND TYPES		SPECIAL	DEBT	CAPITAL	EXPENDABLE	TOTAL
DESCRIPTION	GENERAL	REVENUE	SERVICE	PROJECTS	TRUST	(Memo Only)
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REVENUES						
STATE REVENUES	11,636,720.00	0.00	0.00	566,005.00	0.00	12,202,725.00
FEDERAL REVENUES	0.00	2,256,294.00	0.00	0.00	0.00	2,256,294.00
LOCAL REVENUES	24,051,482.00	1,239,986.00	1,705,503.00	453,429.00	290,487.00	27,740,887.00
OTHER REVENUES	171,800.00	15,000.00	1,060,850.00	0.00	0.00	1,247,650.00
TOTAL REVENUES	35,860,002.00	3,511,280.00	2,766,353.00	1,019,434.00	290,487.00	43,447,556.00
EXPENDITURES:		SPECIAL	DEBT	CAPITAL	EXPENDABLE	TOTAL
		REVENUE	SERVICE	PROJECTS	TRUST	
INSTRUCTIONAL SERVICES	21,433,180.00	1,952,345.00	0.00	0.00	90,195.00	23,475,720.00
INSTRUCTIONAL SUPPORT SERVICES	5,572,005.00	239,387.00	0.00	0.00	93,868.00	5,905,260.00
OPERATIONS & MAINTENANCE	4,553,121.00	83,053.00	0.00	696,000.00	89.00	5,332,263.00
AUXILIARY SERVICES	1,449,461.00	2,046,611.00	0.00	94,715.00	0.00	3,590,787.00
GENERAL ADMINISTRATIVE SERVICES	3,334,811.00	135,205.00	0.00	0.00	0.00	3,470,016.00
CAPITAL OUTLAY	120,000.00	0.00	0.00	200,000.00	0.00	320,000.00
DEBT SERVICES	0.00	0.00	2,665,352.80	19,000.00	0.00	2,684,352.80
OTHER EXPENDITURES	1,520,841.00	141,506.00	0.00	0.00	26,525.00	1,688,872.00
TOTAL EXPENDITURES	37,983,419.00	4,598,107.00	2,665,352.80	1,009,715.00	210,677.00	46,467,270.80
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	0.00	1,344,352.79	0.00	0.00	25,000.00	1,369,352.79
OTHER FUND USES	1,369,352.79	0.00	0.00	0.00	0.00	1,369,352.79
TOTAL OTHER FUND SOURCES (USES)	(1,369,352.79)	1,344,352.79	0.00	0.00	25,000.00	0.00
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(3,492,769.79)	257,525.79	101,000.20	9,719.00	104,810.00	(3,019,714.80)
BEGINNING FUND BALANCE - OCT 1	11,258,000.00	1,435,000.00	6,200,000.00	902,000.00	330,000.00	20,125,000.00
ENDING FUND BALANCE - SEP 30	7,765,230.21	1,692,525.79	6,301,000.20	911,719.00	434,810.00	17,105,285.20

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.

Revenue Sources

STATE REVENUES– Foundation, Raise Act, Nurse, Technology Coordinator, Career Tech O–M, Transportation, Preschool, OSR PreK, Capital Outlay, Fleet Renewal

FEDERAL REVENUES– IDEA, Preschool, Title I, Title II, Child Nutrition, JROTC

LOCAL REVENUES– Ad Val Tax, Sales Tax, Business Priv Tax, Alcohol Tax, Helping School Tax, Manufactured Homes tax, City Council Appropriations, Tuition

OTHER REVENUES– Medicaid Reimbursement

EXPENDITURES BY FUNCTION

Instructional Services

Instructional activities dealing directly with the interaction between teachers and students. Teaching may be provided for pupils in a school classroom, in another location such as a home or hospital and in other learning situations such as those involving co-curricular activities (Co-curricular includes such activities as field trips, athletics, band and school clubs.)

Instructional Support Services

Those services or activities providing supervision and/or technical and logistical support to facilitate and enhance instruction. Such services will include student support, instructional staff support, educational media and local school administration.

Operation & Maintenance Services

Activities concerned with keeping the physical plant open, comfortable and safe for use and keeping the grounds, building and equipment in effective working condition and good state of repair.

Auxiliary Services

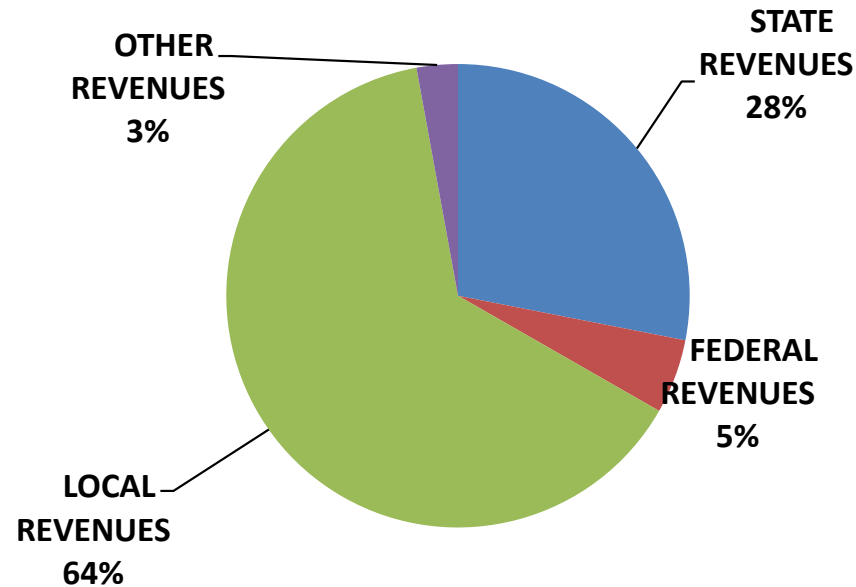
Those activities or services functioning in a subsidiary capacity and lending assistance to the educational process. Included in this function are student transportation services and food service operations.

EXPENDITURES BY FUNCTION

General Administrative Services	Activities concerned with establishing and administering policy for operating the school system.
Capital Outlay - Real Property	Activities concerned with acquiring land and buildings, land and building improvements, building additions, and construction and architecture and engineering services.
Debt Services - Long Term	Activities involved in servicing the long term debt(s) of the school system. These include payments of principal and interest on bond and warrant obligations, payments of principal and interest on lease-purchase agreements and payments of other related debt service charges incurred such as handling charges from lending institutions.
Other Expenditures	Activities involving the operations of programs other than those normally considered "day school". These include activities dealing with Adult/Continuing education programs, nonpublic school programs and services, and community services.

FY 2027 Total Budgeted Revenues

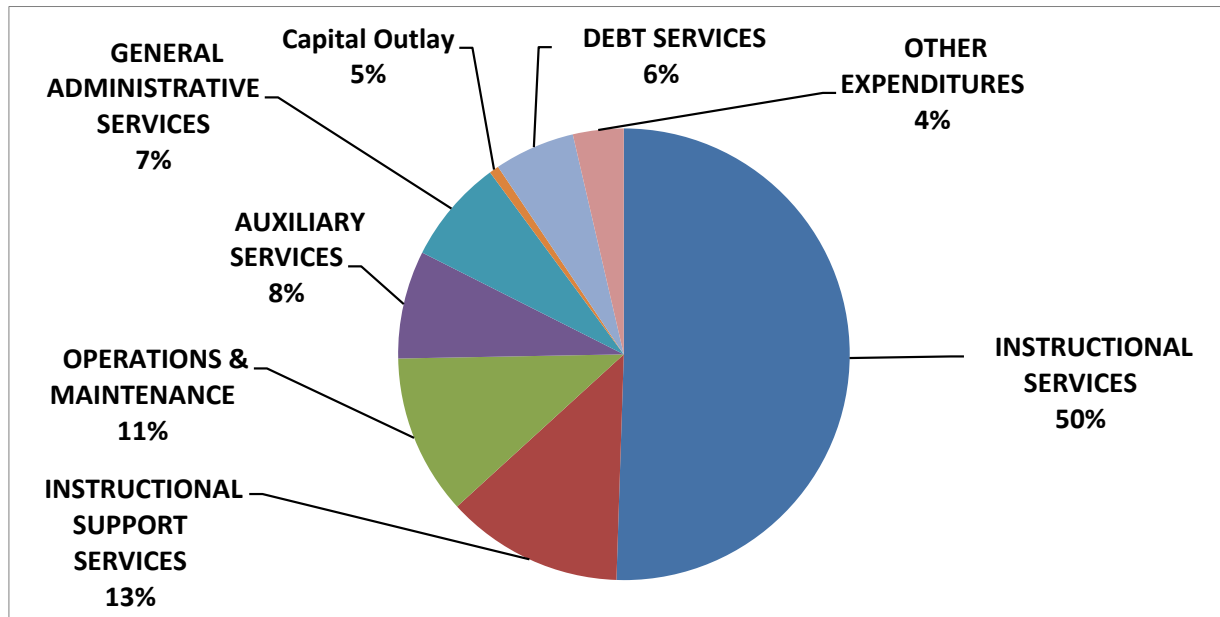
FUND TYPES DESCRIPTION	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	TOTAL (Memo Only)
REVENUES						
STATE REVENUES	11,636,720.00	0.00	0.00	566,005.00	0.00	12,202,725.00
FEDERAL REVENUES	0.00	2,256,294.00	0.00	0.00	0.00	2,256,294.00
LOCAL REVENUES	24,051,482.00	1,239,986.00	1,705,503.00	453,429.00	290,487.00	27,740,887.00
OTHER REVENUES	171,800.00	15,000.00	1,060,850.00	0.00	0.00	1,247,650.00
TOTAL REVENUES	35,860,002.00	3,511,280.00	2,766,353.00	1,019,434.00	290,487.00	43,447,556.00



PY
Local- 62%
State- 30%
Fed- 5%
Other- 3%

FY 2027 Total of Budgeted Expenditures

EXPENDITURES:	General Fund	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	TOTAL
INSTRUCTIONAL SERVICES	21,433,180.00	1,952,345.00	0.00	0.00	90,195.00	23,475,720.00
INSTRUCTIONAL SUPPORT SERVICES	5,572,005.00	239,387.00	0.00	0.00	93,868.00	5,905,260.00
OPERATIONS & MAINTENANCE	4,553,121.00	83,053.00	0.00	696,000.00	89.00	5,332,263.00
AUXILIARY SERVICES	1,449,461.00	2,046,611.00	0.00	94,715.00	0.00	3,590,787.00
GENERAL ADMINISTRATIVE SERVICES	3,334,811.00	135,205.00	0.00	0.00	0.00	3,470,016.00
CAPITAL OUTLAY	120,000.00	0.00	0.00	200,000.00	0.00	320,000.00
DEBT SERVICES	0.00	0.00	2,665,352.80	19,000.00	0.00	2,684,352.80
OTHER EXPENDITURES	1,520,841.00	141,506.00	0.00	0.00	26,525.00	1,688,872.00
TOTAL EXPENDITURES	37,983,419.00	4,598,107.00	2,665,352.80	1,009,715.00	210,677.00	46,467,270.80



Salaries & benefits represent 76% of budget

General Fund Budget

FUND TYPES	
DESCRIPTION	GENERAL
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REVENUES	
STATE REVENUES	11,636,720.00
FEDERAL REVENUES	0.00
LOCAL REVENUES	24,051,482.00
OTHER REVENUES	171,800.00
TOTAL REVENUES	35,860,002.00
	General
EXPENDITURES:	Fund
INSTRUCTIONAL SERVICES	21,433,180.00
INSTRUCTIONAL SUPPORT SERVICES	5,572,005.00
OPERATIONS & MAINTENANCE	4,553,121.00
AUXILIARY SERVICES	1,449,461.00
GENERAL ADMINISTRATIVE SERVICES	3,334,811.00
CAPITAL OUTLAY	120,000.00
DEBT SERVICES	0.00
OTHER EXPENDITURES	1,520,841.00
TOTAL EXPENDITURES	37,983,419.00
OTHER FUND SOURCES (USES):	
OTHER FUND SOURCES	0.00
OTHER FUND USES	1,369,352.79
TOTAL OTHER FUND SOURCES (USES)	(1,369,352.79)
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(3,492,769.79)
BEGINNING FUND BALANCE - OCT 1	11,258,000.00
ENDING FUND BALANCE - SEP 30	7,765,230.21

Foundation Report from State

Foundation Program	FY2027	FY 2026	Change	Comments
Salaries and Fringe Benefits	\$ 15,607,291	\$ 15,199,388	\$ 407,903	2% raise, PEEHIP increase and retirement increase
Other Current Expense (\$30,330 from \$27,254/unit)	\$ 5,096,880	\$ 4,587,106	\$ 509,774	2% raise, PEEHIP increase and retirement increase
Student Materials (\$1,000/unit- no change)	\$ 168,050	\$ 168,310	\$ (260)	minor
Technology (\$500/unit-no change)	\$ 84,025	\$ 84,155	\$ (130)	minor
Library Enhancement (\$157.72/unit- no change)	\$ 26,505	\$ 26,546	\$ (41)	minor
Professional Development (\$100/unit- no change)	\$ 16,805	\$ 16,831	\$ (26)	minor
Textbooks (\$100/ADM-no change)	\$ 263,300	\$ 263,275	\$ 25	minor
Student Growth	\$ 1,957	\$ 735,833	\$ (733,876)	no growth in SY 25-26
Total Foundation	\$ 21,264,813	\$ 21,081,444	\$ 183,369	Increase benefit and salary cost
10 Mill Match	\$ (13,583,810)	\$ (12,229,010)	\$ (1,354,800)	Increase in district ad val mills
Total state funded foundation	\$ 7,681,003	\$ 8,852,434	\$ (1,171,431)	Decrease is due to 10 mill match

10 Mill Match Calculation

A. LOCAL FUNDS EQUIVALENT TO 10 MILLS		
Act 95-314, Section 16-13-231 of Code of Alabama requires that local support for schools must be funded at an amount equivalent to 10 mills of ad valorem tax. In order to review the condition of local funding, the following outline should be used.		
Data from 2019-2020 General Purpose Financial Statement must be used in completing this section.		
	FY 2026	FY 2027
1. Amount of Regular District Ad Valorem Tax (code 6210)	3,668,704	4,075,143
2. Number of Mills of Regular District Ad Valorem Tax	3.00	3.00
3. Value of 1 Mill (Divide Item 1 by item 2)	1,222,901	1,358,381
4. Value of 10 Mills (Item 3 times 10)	12,229,010	13,583,810

NOTE: 10 Mill match increased \$1,354,800 with further significant increases expected in FY 28.

State Revenues (GF)

State Revenues	FY 2027	FY 2026	Change	Comment
Foundation	7,681,003	8,852,434	(1,171,431)	10 mill match
Raise Act	443,983	388,698	55,285	State increase
School Nurse Program	384,865	358,977	25,888	State increase
TEAMS	508,728	472,459	36,269	Addtl teachers
Technology Coordinator	74,213	71,684	2,529	minor
Career Tech O-M	27,569	35,831	(8,262)	State decrease
Math Coaches	180,000	-	180,000	New funding source from state
Alabama Reading	85,000	80,000	5,000	minor
Behavioral Analyst	87,000	56,000	31,000	increased allocation
Mental Health	48,000	40,000	8,000	increased allocation
Transportation	1,338,384	1,007,592	330,792	State increased transportation funding
PreSchool	58,875	70,968	(12,093)	less state allocated funds
OSR	719,100	470,000	249,100	2 new classrooms
Total state revenues	11,636,720	11,904,643	(267,923)	

Note: Only
Includes annual
Grants and not
Mid year state
Grants received.
Ex: CT grants,
Assessment grants,
Stipend grants. It
Will be shown on
amendment

Ad Val Tax Revenues

Tax	Mills	FY 2027	FY 2026 (amended)	% Change
Countywide Ad Val*	4 Mills	\$3,255,000	\$3,100,000	5.00
Special Countywide Ad Val*	5 Mills	4,042,500	3,850,000	5.00
District Ad Val ^	3 Mills	4,515,000	4,300,000	5.00
Total Mills	12 Mills	\$11,812,500	\$11,250,000	5.00

* ALL of the county wide Ad Val Tax and part of district goes to foundation to cover 10 mill match

* Received the county abstracts for tax year 2026 and multiplied the taxes due by 7.9%(share based on ADM).

^ Pulled the county abstract taxes due for City of Gulf Shores. Divided by the total number of mills (5) and multiplied the value per 1 mill by 3 (school system's per mill share).

Sales Tax Revenue

Tax	Rate	FY 2027	FY 2026 (amended)	Change
Sales Tax Revenue	2.0 cents	12,275,781	11,597,583	678,198

Based on amount expected to collect from 2026. Sales tax has increased on average over 5% every year in Baldwin County

\$1,771,310 of the sales tax revenue is restricted for state match.

\$1,604,503 of the sales tax revenue transfer for debt service account.

\$453,029 of the sales tax revenue is restricted for state capital match.

\$8,899,968 of the remaining sales tax is local funding.

ALL Local Revenues

Local Revenue	FY 2027	FY 2026 (amended)	Change	Comment
Ad Valorem Taxes (includes probate)	11,812,500	11,250,000	562,500	Based on abstracts
Business Privilege Tax	75,000	75,000	-	No change
Sales Tax (less capital match)	12,275,781	11,597,583	678,198	Average 5.5% increase
Other County Tax	18,500	18,500	-	No change
City Appropriation	700,000	1,045,000	(345,000)	Adtl allocation for new HS
Interest	244,500	345,000	(100,500)	rate decrease
Tuition	375,000	445,000	(70,000)	Do not have MS program
Other	255,704	320,078	(64,374)	Items in amendment that will not be included in budget until amendment
Total Local Revenue	25,756,985	25,096,161	660,824	
Less State 10 Mill Match	(13,583,810)	(12,229,010)	(1,354,800)	Property Value increase
Less State DS	(1,705,503)	(1,180,594)	(524,909)	Apple lease increased DS
Local Use	10,467,672	11,686,557	(1,218,885)	Decrease in local budget

Instructional Services and Instructional Support (GF)

Expense Category	FY 2027 Budget	% of Budget
Salaries & Benefits	\$25,420,556	94.13%
Purchased Services*	567,805	2.10%
Materials and Supplies	979,424	3.63%
Capital	12,000	0.04%
Registration fees and dues	25,400	0.09%
Total	\$27,005,185	

* Purchased Services consist of several categories: professional development, professional services, rental equipment (copiers), printing and postage, other purchased services (testing, SPED contracts, etc...)

Operations and Maintenance (GF)

Expense Category	FY 2027 Budget	% of Budget
Salaries & Benefits	\$2,590,821	56.90%
Purchased Services*	1,591,800	34.96%
Materials and Supplies	177,500	3.90%
Capital	50,000	1.10%
Building Improvements	143,000	3.14%
Total	\$4,553,121	

* Purchased Services consist of several categories: repair and maintenance, garbage services, phones, utilities

Auxiliary Services (GF)–Transportation

Expense Category	FY 2027 Budget	% of Budget
Salaries & Benefits	\$943,668	65.10%
Purchased Services*	17,500	1.21%
Materials and Supplies	156,200	10.78%
Buses	331,943	22.90%
Registraton Fees	150	0.01%
Total	\$1,449,461	

* Purchased Services consist of several categories: drug testing, bus repair and maintenance, transportation phones, travel, transportation insurance.

* Materials and supplies- fuel, tires, non-capitalized equipment

General Administrative Services (GF)

Expense Category	FY 2027 Budget	% of Budget
Salaries & Benefits	\$2,308,311	69.22%
Purchased Services*	572,500	17.17%
Materials and Supplies	405,500	12.16%
Registraton Fees	48,500	1.45%
Total	\$3,334,811	

* Purchased Services consist of several categories: auditing, legal fees, accounting and payroll software, advertising, travel, IT Services

Other Expenditures (GF)

Expense Category	FY 2027 Budget	% of Budget
Salaries & Benefits	\$1,463,841	48.63%
Purchased Services*	41,000	1.36%
Materials and Supplies	12,000	0.40%
Capital Outlay	120,000	3.99%
Registraton Fees	4,000	0.13%
Transfers Out	1,369,353	45.49%
Total	\$3,010,194	

* Transfers out consist of extracurricular allocations, local school allocations, CNP pass-thru and debt service transfer

How is Local Revenue being Spent??

Expense Category	FY 2027 Budget	% of Budget
Salaries and Benefits	\$8,707,629	52.76%
Purchased Services	2,676,800	16.22%
Non-cap Equip and Supplies	967,909	5.86%
Dues and Registration	77,900	0.47%
Building Improvements/ Capital	325,000	1.97%
Debt Service	2,665,352	16.15%
Transfer out- extracurricular, school allocations, debt service	1,083,000	6.56%
Total	\$16,503,590	

Programs and Projects Funded Locally

Salaries and Benefits

1. STEAM Teacher (GSE)
2. Spanish Teacher (GSE)
3. 2 Aviation Teachers (GSH)
4. Finance Teacher (GSH)
5. 2 Virtual Teachers
6. Choir Teacher
7. Assistant Principal (GSE & GSM)
8. Athletic Director (District)
9. Coaching Supplements (GSH)
10. Video Production Teacher (GSH)

Supplies and Services

1. STEAM lab equipment and supplies
2. Aviation Supplies and contract services
3. Athletic Support
4. Local School Support
5. Afterschool GSE and GSM

General Fund Excess Revenues Over Expenses (GF)

	FY 2027 Budget
Total Revenues and Fund Sources	\$35,860,002
Total Expenditures and Fund Uses	(39,352,771)
Excess Revenues over Expenses	\$ (3,492,769)

\$3,279,398 = 1-month reserve

PY- 3.20 Months

	FY 2027 Budget
2026 Fund Balance (estimate)	\$11,258,000
FY 2027 Excess revenues over exp	(3,492,769)
2027 Fund Balance (estimate)	\$ 7,765,231
# of months reserve	2.37

General and DS Fund Balance

	FY 2027 Budget
Total Revenues and Fund Sources	\$38,626,355
Total Expenditures and Fund Uses	(42,018,125)
Excess Revenues over Expenses	\$ (3,391,770)

\$3,501,510 = 1-month reserve

PY- 5.11 months

	FY 2027 Budget
2026 Fund Balance (estimate)(Unrestricted)	\$14,066,230
FY 2027 Excess revenues over exp	(3,391,770)
2027 Fund Balance (estimate)	10,674,460
# of months reserve	3.05

Unrestricted Fund Balance(GF & DS) (Only includes local budget)

	FY 2027 Budget
2026 Fund Balance (estimate)	\$13,808,230
FY 2027 Excess revenues over exp	(3,391,770)
2027 Fund Balance (estimate)	\$ 10,416,460
# of months reserve	7.57

\$1,375,299 = 1-month reserve

PY- 10.78 months

New HS Operational Cost

Direct HS Cost	FY 2027 Budget
New Teachers	\$500,000
Clerk GSE	98,735
Operations	2,075,319
Transportation and CNP	227,690
IT Staff	400,000
Insurance	280,000
Total Addtl Exp	\$3,581,744

- The deficit for new HS operational cost was anticipated and planned for the last few years.
- After FY 26, our total reserves should be near 6 months that will allow us to cover the short-term funding gap.
- A long-term solution is necessary.

Debt Service

	FY 2026 Budget	Funding Source
2 Buses	19,000	Capital
City payment	1,060,850	City App (Local)
Schneider Project	460,890	DS Account (local)
Building Debt	539,946	DS Account (local)
Apple Lease	603,666	DS Account (local)
Total	\$2,684,352	

2 of the 3 DS payments to BCBE ends in FY 26

Special Revenue Funding Descriptions

- Title I, Part A- provides financial assistance to local educational agencies (LEAs) and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.
- Title II, Part A- The purpose of this part is to provide grants to State educational agencies, local educational agencies, State agencies for higher education, and eligible partnerships in order to —
 - (1) increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools; and
 - (2) hold local educational agencies and schools accountable for improvements in student academic achievement.
- Title IV- The SSAE program is intended to improve students' academic achievement by increasing the capacity of State educational agencies (SEAs), local educational agencies (LEAs), and local communities to provide all students with access to a well-rounded education; improve school conditions for student learning; and improve the use of technology to improve the academic achievement and digital literacy of all students.
- IDEA Part B- The purpose is to assist States, outlying areas, freely associated States, and the Secretary of the Interior to provide special education and related services to children with disabilities, including that children with disabilities have access to a free appropriate public education (FAPE).

Special Revenue Funding Descriptions (cont'd)

- IDEA Preschool Part B- the preschool section of IDEA Part B. Applies to children 3 through 5 years old
- Carl Perkins- improvement of secondary and postsecondary career and technical education programs across the nation
- Child Nutrition Program- federally funded assisted meal program operating in public and nonprofit private schools. It provides a nutritionally balanced, low-cost or free lunches to children each school day.
- Public Funds at Local School- Funds received from public (tax) sources or used for public purpose

Special Revenue Fund Revenue

Special Revenue Fund	FY 2027	FY 2026	Change
IDEA-Part B	\$616,154	\$603,730	\$12,424
Preschool	11,653	11,677	-24
Carl Perkins	25,500	22,780	2,720
Title I, Part A	291,447	292,865	-1,418
Title II, Training	74,265	72,442	1,823
Title IV	22,263	29,345	-7,082
Child Nutrition Program	2,015,452	1,716,453	298,999
JROTC	91,912	88,649	3,263
Public Funds at Schools	1,706,986	1,706,986	0
Total Special Revenue	\$4,855,632	\$4,544,927	310,705

CNP Analysis– SY 2025–2026

SY 24-25

- 74,220 Breakfast served
- 187,034 Lunches served
- 5,143 Summer served
- 25,694 Snacks served
- 292,361 TOTAL MEALS SERVED
- \$734,153 in USDA Reimbursement
- \$139,261 in sales
- \$873,414 in total revenue (Switched to CEP in January 2024)

SY 25-26

- 134,186 Breakfast served
- 250,097 Lunches served
- 5,137 Summer served
- 25,725 Snacks served
- 415,145 TOTAL MEALS SERVED
- \$1,199,078 in USDA Reimbursement
- \$28,589 in sales
- \$1,199,077 in total revenue

Capital Fund Revenue

Funding Source	FY 2027	FY 2026	Change
State Capital Purchase	452,290	451,880	410
Local Match	453,029	452,417	612
Fleet Renewal	113,715	128,877	-15,162
Total Capital Revenues	1,019,034	1,033,174	-14,140

Capital Fund Expenditures

Capital Exp	FY 2027 Budget	% of Budget
Building Insurance	\$671,000	66.45%
Architect	25,000	2.48%
School Bus	94,715	9.38%
Building/Land Improvement	200,000	19.81%
Debt Service	19,000	1.88%
Total Capital Exp	\$1,009,715	

Capital Fund Excess Revenues Over Expenses (CF)

	FY 2027 Budget
Total Revenues and Fund Sources	1,019,434
Total Expenditures and Fund Uses	(1,009,715)
Excess Revenues over Expenses	9,719
	FY 2027 Budget
2026 Fund Balance (estimate)	\$902,000
FY 2027 Excess revenues over exp	9,719
2027 Fund Balance (estimate)	\$911,719

Responses to Proposed Annual Budget

- Questions?
- Public response form available
- Submit to the Board Office with attention to Chad Green, Chief School Financial Officer.
- Provide your name, address and phone number
- Please sign the form
- cgreen@gsboe.org

