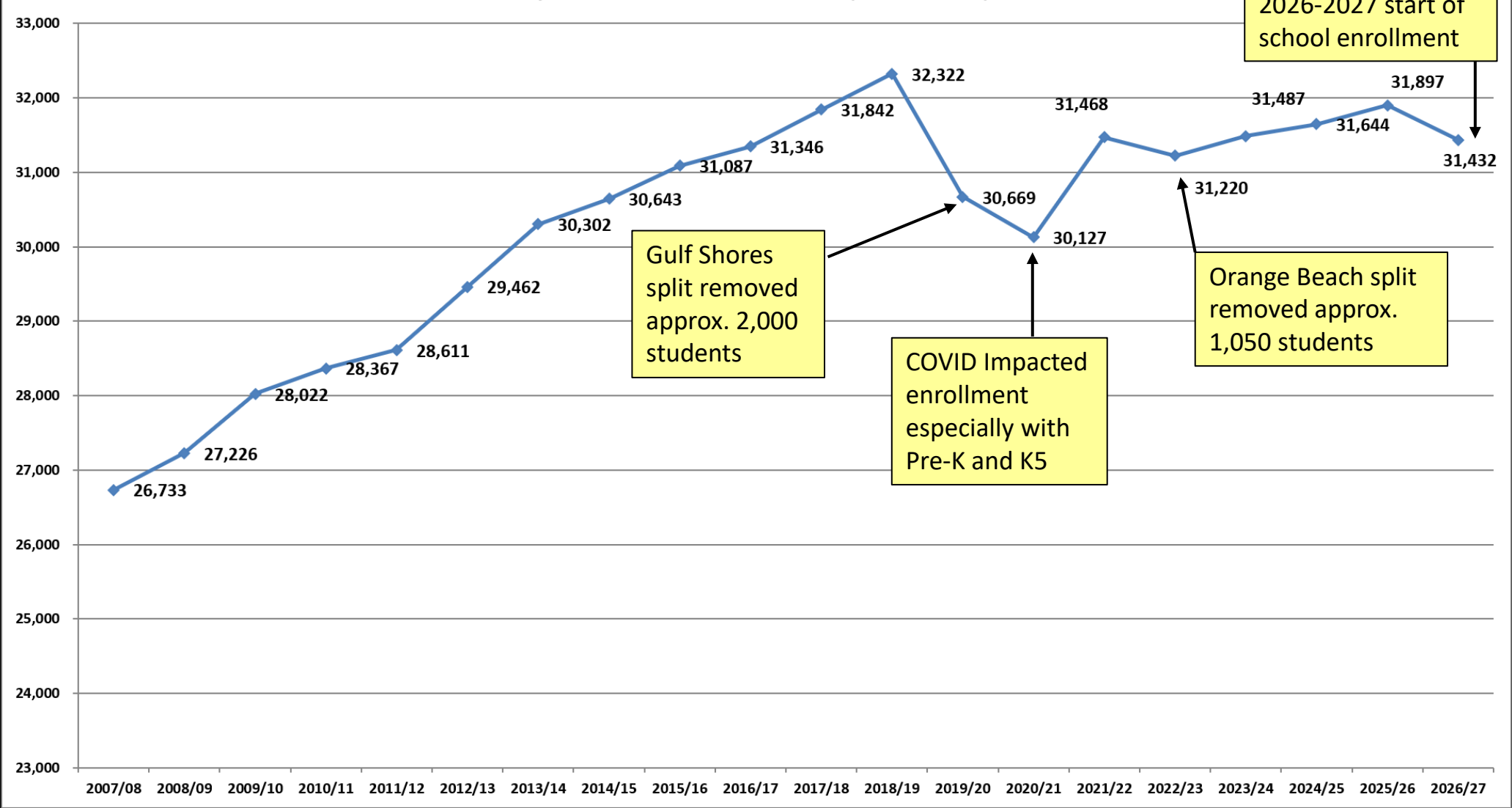


Baldwin County
Board of Education

Shane Martin, CSFO
September 8, 2026

FY 2027 Proposed Budget First Public Hearing

System Wide Enrollment (Pre-K - 12)



FY 2027 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, 2027

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	EXHIBIT B-I-A
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	TOTAL (Memo Only)
REVENUES						
STATE REVENUES	235,999,475.00	587,456.65	0.00	10,932,903.16	0.00	247,519,834.81
FEDERAL REVENUES	0.00	37,832,122.20	0.00	0.00	0.00	37,832,122.20
LOCAL REVENUES	245,646,221.49	40,673,000.34	0.00	0.00	912,879.00	287,232,100.83
OTHER REVENUES	780,000.00	555,063.20	0.00	0.00	0.00	1,335,063.20
TOTAL REVENUES	482,425,696.49	79,647,642.39	0.00	10,932,903.16	912,879.00	573,919,121.04
EXPENDITURES:						
INSTRUCTIONAL SERVICES	258,501,270.42	20,906,838.76	0.00	0.00	317,303.00	279,725,412.18
INSTRUCTIONAL SUPPORT SERVICES	74,998,642.68	5,141,653.56	0.00	0.00	229,398.00	80,369,694.24
OPERATIONS & MAINTENANCE	26,420,279.16	39,988,707.52	0.00	1,415,000.00	22,411.00	67,846,397.68
AUXILIARY SERVICES	24,748,086.10	31,127,463.42	0.00	6,471,996.00	24,116.00	62,371,661.52
GENERAL ADMINISTRATIVE SERVICES	20,671,619.31	1,164,948.74	0.00	0.00	0.00	21,836,568.05
CAPITAL OUTLAY	65,000.00	1,950,905.00	0.00	76,263,925.01	0.00	78,279,830.01
DEBT SERVICES	1,952,452.00	17,900.00	30,843,162.70	0.00	0.00	32,813,514.70
OTHER EXPENDITURES	11,249,839.57	3,409,982.03	0.00	0.00	236,462.00	14,896,283.60
TOTAL EXPENDITURES	418,607,189.24	103,708,399.03	30,843,162.70	84,150,921.01	829,690.00	638,139,361.98
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	11,299,265.57	20,436,069.82	30,843,162.70	7,000,000.00	0.00	69,578,498.09
OTHER FUND USES	64,703,653.52	1,925,579.00	0.00	0.00	0.00	66,629,232.52
TOTAL OTHER FUND SOURCES (USES)	(53,404,387.95)	18,510,490.82	30,843,162.70	7,000,000.00	0.00	2,949,265.57
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	10,414,119.30	(5,550,265.82)	0.00	(66,218,017.85)	83,189.00	(61,270,975.37)
BEGINNING FUND BALANCE - OCT 1	90,314,919.51	23,626,956.49	0.00	141,307,261.21	1,850,959.98	257,100,097.19
ENDING FUND BALANCE - SEP 30	100,729,038.81	18,076,690.67	0.00	75,089,243.36	1,934,148.98	195,829,121.82

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.

FY 2027 Total Budgeted Revenues

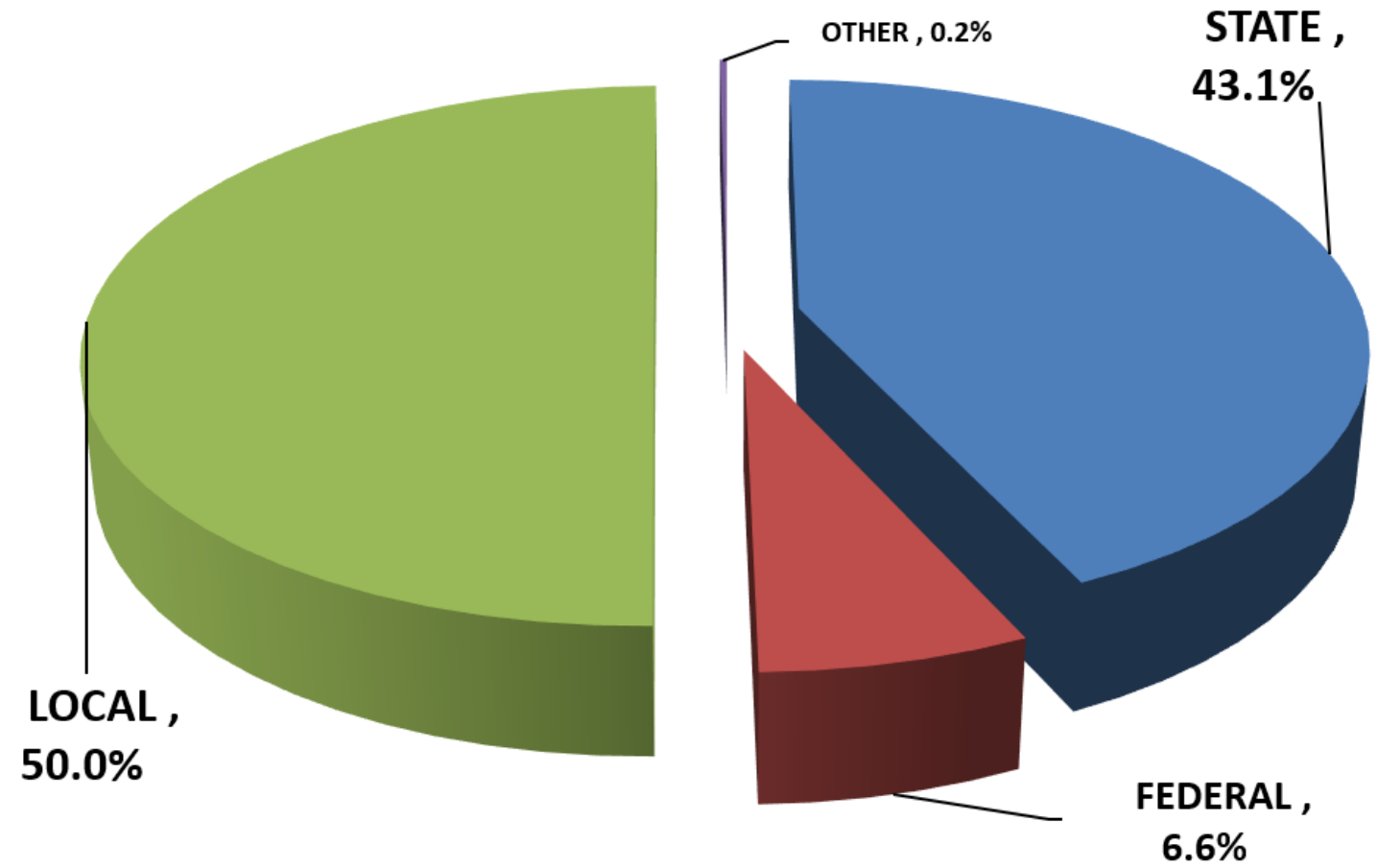
	2027	2026	Variance
REVENUES			
STATE REVENUES	247,519,835	233,371,213	14,148,622
FEDERAL REVENUES*	37,832,122	37,185,902	646,220
LOCAL REVENUES*	287,232,101	283,070,416	4,161,685
OTHER REVENUES	1,335,063	1,190,112	144,951
TOTAL REVENUES	573,919,121	554,817,643	19,101,478

*2026 Federal allocations do not include carryover funds from the previous fiscal year 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 26, Local Revenue total for 2026 is based on the amended total in June.

FY 2027
Total Budgeted
Revenue

FY 2027 REVENUE SOURCES



Total State Revenue

REVENUES:	2027	2026	Variance
State Revenues:			
Foundation Program	185,671,938.00	179,955,178.00	5,716,760
Growth Allocation	-	1,123,295.00	(1,123,295)
State Treatment Centers	1,666,711.00	1,283,114.00	383,597
TEAMS Supplements	4,546,593.00	4,129,453.00	417,140
RAISE ACT	7,049,642.00	6,087,356.00	962,286
School Nurse	3,658,862.00	3,406,762.00	252,100
Tech Coordinator	74,212.00	71,683.00	2,529
Career Tech O&M	330,824.00	350,344.00	(19,520)
Career Coach Allocation	450,428.00	426,512.00	23,916
Math Coach Allocation	2,250,000.00	1,530,000.00	720,000
ARI (Reading Coaches)	2,125,000.00	2,125,000.00	0
Transporation Operations	22,554,768.00	17,760,331.00	4,794,437
Transporation Fleet Renewal	2,357,691.00	2,334,948.00	22,743
SPED Pre-K	1,713,912.00	1,374,194.00	339,718
JAG	160,000.00	160,000.00	0
OSR Pre-School	3,426,885.00	3,408,309.00	18,576
College and Career Readiness	319,700.00	299,000.00	20,700
Capital Outlay	8,575,212.16	7,849,905.00	725,307
CNP State Rebates	587,456.65	581,341.45	6,115
Total	247,519,834.81	234,256,725.45	13,263,109

State Foundation Program



State Department of Education

FY2027 Foundation Program

FY 2027 - Enacted

002 Baldwin County	FY 2027		FY 2026	Change
System ADM	30,496.75		30,826.55	-329.80
Foundation Program Units				
Teachers	1,771.74		1,788.05	-16.31
Principals	42.00		42.00	0.00
Assistant Principals	42.00		42.00	0.00
Counselors	59.50		59.50	0.00
Librarians	45.50		45.50	0.00
Career Tech Directors	5.00		5.00	0.00
Career Tech Counselors	2.00		2.00	0.00
Total Units	1,967.74		1,984.05	-16.31
Foundation Program (State and Local Funds)				
Salaries	124,468,727		122,226,471	2,242,256
Fringe Benefits	53,651,246		49,891,740	3,759,506
Other Current Expense (\$30,330 /unit)	59,680,652	(\$27,254 /unit)	54,073,138	5,607,514
Classroom Instructional Support				
Student Materials (\$1000/unit)	1,967,740	(\$1000/unit)	1,984,050	-16,310
Technology (\$500/unit)	983,870	(\$500/unit)	992,025	-8,155
Library Enhancement (\$157.72/unit)	310,354	(\$157.72/unit)	312,924	-2,570
Professional Development (\$100/unit)	196,774	(\$100/unit)	198,405	-1,631
Textbooks (\$100/adm)	3,049,675	(\$100/adm)	3,082,655	-32,980
Common Purchase (\$0/unit)	0	(\$0/unit)	0	0
Student Growth	0		1,123,295	-1,123,295
Total Foundation Program	244,309,038		233,884,703	10,424,335

FY 2027 State Equity Funding (10 Mill Match)

State Department of Education				
FY 2027				
State Education Foundation Allocation Report				
002 Baldwin County	FY 2027		FY 2026	Change
System ADM	30,496.75		30,826.55	(329.80)
Foundation Program Units				
Teachers	1,771.74		1,788.05	(16.31)
Principals	42.00		42.00	-
Assistant Principals	42.00		42.00	-
Counselors	59.50		59.50	-
Librarians	45.50		45.50	-
Voc Ed Directors	5.00		5.00	-
Voc Ed Counselors	2.00		2.00	-
Total Units	1,967.74		1,984.05	(16.31)
Foundation Program (State and Local Funds)	FY 2027		FY 2026	Change
Salaries	124,468,727		122,226,471	2,242,256
Fringe Benefits	53,651,246		49,891,740	3,759,506
Other Current Expense (\$30,330/unit)	59,680,652	(\$27,254/unit)	54,073,138	5,607,514
Classroom Instructional Support				
Teacher Materials and Supplies (\$1000/unit)	1,967,740	(\$1000/unit)	1,984,050	(16,310)
Technology (\$500/unit)	983,870	(\$500/unit)	992,025	(8,155)
Library Enhancement (\$157.72/unit)	310,354	(\$157.72/unit)	312,924	(2,570)
Professional Development (\$100/unit)	196,774	(\$100/unit)	198,405	(1,631)
Textbooks (\$100/ADM)	3,049,675	(\$100/ADM)	3,082,655	(32,980)
Common Purchase (\$0/unit)	-		-	-
Student Growth	-		1,123,295	(1,123,295)
Total Foundation Program	244,309,038		233,884,703	10,424,335
Foundation Program (10 mill requirement)	58,637,100		52,806,230	5,830,870
Net State Foundation Funding for FY 2027	185,671,938		181,078,473	4,593,465

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.

RAISE Act

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 health impairment.
 - Tier 2 – Exceptionalities include autism spectrum disorder, intellectual disability, developmental disability, and multiple disabilities.
 - Tier 3 – Exceptionalities include emotional disturbance or disability, hearing impairment, orthopedic impairment, visual impairment, deaf-blindness, and traumatic brain injury.
- English Language Learners (ELL) – ELL count based on students recorded to ALSDE.
- Gifted Students – The count is based on 5% of the reported ADM.

RAISE Act

CATEGORY	WEIGHT
Students in Poverty	2.75%
Special Education	
Tier 1	2.50%
Tier 2	10.00%
Tier 3	75.00%
English Language Learners (ELL)	7.00%
Gifted Students	4.75%

Fiscal Year	Base Funding Factor per Student	Poverty Weighted Funding	SPED Weighted Funding	EL Weighted Funding	Gifted Weighted Funding	Total RAISE Act Funding
2026	7,547	2,308,193	1,897,467	1,358,234	523,462	6,087,356
2027	7,829	2,943,547	2,187,814	1,335,549	582,732	7,049,642

- Poverty allocation is funding 24 full-time social workers and 5 counselors.
- Special Education is funding 2 teachers, 2, speech pathologists, 9 psychometrists, 7 OT/PT specialty positions.
- ELL is funding 13 ELL Teachers and 2 countywide interpreters.
- Gifted is funding 5 gifted teachers and 1 psychometrist.

FY 2027 State Funding

REVENUES:	2027	2026	Variance	
State Revenues:				
Foundation Program	185,671,938.00	179,955,178.00	5,716,760	See Foundation Funding Slides
Growth Allocation	-	1,123,295.00	(1,123,295)	See Foundation Funding Slides
State Treatment Centers	1,666,711.00	1,283,114.00	383,597	Pass Through Funds from the State. Pathways, Juvenile Detention Center, AltaPointe (EastPointe Hospital)
TEAMS Supplements	4,546,593.00	4,129,453.00	417,140	Estimated based on step increases and potential new contracts
RAISE ACT	7,049,642.00	6,087,356.00	962,286	RAISE Act Slides
School Nurse	3,658,862.00	3,406,762.00	252,100	Funds 40 out of 84 RN and LPN positions
Tech Coordinator	74,212.00	71,683.00	2,529	Funding Flat
Career Tech O&M	330,824.00	350,344.00	(19,520)	CTE Operations and Maintenance Funding
Career Coach Allocation	450,428.00	426,512.00	23,916	3 Additional Career Coaches
Math Coach Allocation	2,250,000.00	1,530,000.00	720,000	22 Math Coaches Countywide (Funding is Year to Year)
ARI (Reading Coaches)	2,125,000.00	2,125,000.00	0	21 out of 33 ARI reading coach (No FY 27 Allocations yet)
Transporation Operations	22,554,768.00	17,760,331.00	4,794,437	Total funding cost for operations \$24 million.
Transporation Fleet Renewal	2,357,691.00	2,334,948.00	22,743	See Bus Purchase Slide
SPED Pre-K	1,713,912.00	1,374,194.00	339,718	17 Pre-K SPED Teachers
JAG	160,000.00	160,000.00	0	2 JAG Teachers
OSR Pre-School	3,426,885.00	3,408,309.00	18,576	See OSR Slides
College and Career Readiness	319,700.00	299,000.00	20,700	CCR Grant
Capital Outlay	8,575,212.16	7,849,905.00	725,307	See Capital and Maintenance Slide Breakdown
CNP State Rebates	587,456.65	581,341.45	6,115	Funding Flat
Total	247,519,834.81	234,256,725.45	13,263,109	

New School Bus Purchases

Buses to be purchased in FY 27.

- (28) Regular 71-passenger buses at \$150,727 per bus.
- (7) Special Needs Wheelchair buses at \$164,925 per bus.

State Fleet Renewal: (based on \$75,810 per bus price point)

- \$2,357,691

Local Funds: (to cover to keep up with cost increases and demand)

- \$3,017,140

Total Cost: \$5,374,831

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 \$2.8 million in required matching funds through federal and local dollars.

Pre-K Programs 2026-2027 OSR Pre-K School Sites

2026-2027 OSR Pre-K School Sites			
Site	# of Rooms	Site	# of Rooms
Bay Minette Elementary	2	Magnolia School	2
Daphne East Elementary	1	Perdido School	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 School	1
J Larry Newton Elementary	2	Swift Elementary	1
Loxley Elementary	2		

FY 2027 Federal Funding

REVENUES:	2027	2026	Variance
Federal Revenues:			
Individuals with Disabilities Act	7,825,296.00	7,655,072.00	170,224.00
Career and Technical Education	497,634.00	468,915.00	28,719.00
Title I-Part A	8,459,823.00	8,468,835.00	(9,012.00)
Title I-Neg. and Delinquent	181,288.00	85,743.00	95,545.00
Title II-Part A-Teacher & Princ. Trng.	1,456,468.00	1,297,314.00	159,154.00
Title III-English Language Acquisition	222,705.00	243,729.00	(21,024.00)
Title IV Part A - Student Support and Academic Enrichment	645,478.00	766,128.00	(120,650.00)
Title X - Homeless	75,000.00	75,000.00	0.00
USDA - Food & Nutrition	17,993,018.00	17,762,146.00	230,872.00
Department of Defense	475,412.00	496,812.00	(21,400.00)
Other Federal Revenue	0.00	131,152.00	(131,152.00)
Total	37,832,122.00	37,450,846.00	381,276.00

Child Nutrition Program (CNP)

Last school year, we served 4,971,832 meals*

273 CNP employees countywide

Revenue:

USDA	\$18,760,727
Estimated Sales	\$1,021,125
Additional Local Funds	\$6,637,249
Other (State Rebates)	\$476,379

Total Revenue: \$26,895,480

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

Direct Certification (DC) Matching

Direct Certification allows LEAs to establish student eligibility for free and reduced price meals using participant data from other means-tested programs (ex. SNAP, TANF, MEDICAID) eliminating the need for an application.

Automated Data Matching is the most common direct certification method used, and the ALSDE provides the Direct Certification list to public and charter schools by automatically uploading the data through PowerSchool.

Community Eligibility Provision (CEP)

In the Community Eligibility Provision (CEP), identified students are students who are certified for free school meals without submitting a household free and reduced-price meal application.

The primary CEP identified student groups include:

- Students directly certified through SNAP (Supplemental Nutrition Assistance Program)
- Students directly certified through TANF (Temporary Assistance for Needy Families)
- Students participating in FDPIR (Food Distribution Program on Indian Reservations)
- Students directly certified through Medicaid (when included in the state's direct certification process)
- Foster, Homeless, Migrant, and Runaway Students
- Children enrolled in Head Start or Even Start programs
- Certain Pre-K students who qualify under CEP direct certification rules

Community Eligibility Provision (CEP)

Who May Participate?

In Alabama, public schools, private schools, and charter schools who participate in the National School Lunch Program (NSLP) with an Identified Student Percentage (ISP) of 25% or greater are eligible. Eligibility determination is made by the State Department of Education every April.

Eligibility can be made at the school-level or district-level.

CEP Annual Comparisons

As the ISP numbers decrease, local costs to run the program increase.

Before the 1.6 multiplier, the ISP number to fully fund the program with federal dollars is approx. 62.5%.

District-wide Identified Student				
School Year	Percentage (ISP)	Breakfast Meal Counts	Lunch Meal Counts	Total Meal Counts
2024-2025	49.21%	1,463,625	3,433,026	4,896,651
2025-2026	45.56%	1,464,493	3,507,339	4,971,832
2026-2027	45.16%			

Title I Eligibility

As established in the Every Student Succeeds Act (ESSA) ranking and serving requirements, a school's eligibility to Title I funding is generally based on having a poverty percentage that is at least as high as the LEA's average poverty rate or **35%**, whichever is lower.

Under ESSA, a school generally qualifies to operate a Title I **Schoolwide** Program if the poverty percentage is **40%** or greater. All schools at **75%**, or greater, must be served.

If the poverty percentage is between **35-40%**, a school qualifies and may operate as a Title I **Targeted Assistance School**. Unlike a Schoolwide Program, **only identified at-risk students can receive Title I services**. Students must be identified as **failing, or most at risk of failing, to meet state academic standards** using multiple educationally related criteria. Students do **not** have to be low income to receive Title I services in a Targeted Assistance School.

Title I Eligibility CEP

How do we calculate?

In Alabama, a multiplier of 1.6 is applied to the ISP for poverty rate determinations.

$$ISP = \frac{\text{Identified Students}}{\text{Total Enrollment}}$$

$$CEP \text{ Poverty Percentage} = ISP \times 1.6$$

The percentage is capped at 100%.

Title I

2026-2027

Elementary Schools

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

22 Total Title I Elementary Schools

Title I 2026-2027 Middle Schools

Bay Minette Middle School
Central Baldwin Middle School
Elberta Middle School
Foley Middle School
WJ Carroll Middle School*

5 Total Title I Middle Schools

* Reconfigured from an Intermediate School to a Middle School

Title I 2026-2027 High Schools

Baldwin County High School

Elberta High School

Foley High School

Robertsdale High School

4 Total Title I High Schools

Title I

3-year comparison

Title I-A, Building Eligibility					
		Low Income Student Percentage			
CCTR	School Name	FY25	FY26	FY27	FY25 to FY27 Change
0005	Baldwin County High	72.30%	97.94%	87.01%	14.71%
0190	Baldwin Preparatory Academy	54.51%	63.53%	46.44%	-8.07%
0015	Bay Minette Elementary	82.67%	100.00%	100.00%	17.33%
0012	Bay Minette Middle	79.81%	100.00%	95.19%	15.38%
0043	Belforest Elementary	37.74%	40.23%	39.71%	1.97%
0025	Central Baldwin Middle	73.12%	90.18%	86.35%	13.23%
0042	Daphne East Elementary	45.61%	58.13%	46.25%	0.64%
0041	Daphne Elementary	64.67%	79.87%	75.19%	10.52%
0035	Daphne High	42.54%	49.45%	41.84%	-0.70%
0037	Daphne Middle	48.59%	54.74%	39.50%	-9.09%
0045	Delta Elementary	73.79%	96.08%	77.83%	4.04%
0047	Elberta Elementary	64.06%	70.39%	65.96%	1.90%
0050	Elberta High	66.28%	82.09%	70.12%	3.84%
0055	Elberta Middle	63.57%	73.26%	55.07%	-8.50%
0060	Elsanor Elementary	76.04%	100.00%	85.47%	9.43%
0071	Fairhope East Elementary	34.38%	35.59%	29.00%	-5.38%
0065	Fairhope High	33.35%	37.59%	33.00%	-0.35%
0070	Fairhope Middle	35.97%	46.29%	41.18%	5.21%
0073	Fairhope West Elementary	41.03%	47.40%	42.75%	1.72%
0085	Florence Mathis Elementary	83.21%	100.00%	100.00%	16.79%
0078	Foley Elementary	89.46%	100.00%	100.00%	10.54%
0083	Foley High	76.44%	100.00%	95.35%	18.91%
0080	Foley Middle	85.41%	100.00%	100.00%	14.59%
0135	J. Larry Newton Elementary	56.05%	67.06%	58.46%	2.41%
0044	Jubilee Elementary	N/A	N/A	42.62%	N/A
0088	Loxley Elementary	73.46%	93.19%	85.01%	11.55%
0093	Magnolia Elementary	81.92%	100.00%	100.00%	18.08%
0100	Perdido Elementary	68.68%	90.64%	77.69%	9.01%
0105	Pine Grove Elementary	92.75%	100.00%	100.00%	7.25%
0115	Robertsdale Elementary	82.34%	100.00%	100.00%	17.66%
0117	Robertsdale High	66.83%	87.65%	78.68%	11.85%
0119	Rockwell Elementary	29.03%	31.15%	29.41%	0.38%
0120	Rosinton Elementary	68.20%	89.58%	81.85%	13.65%
0130	Silverhill Elementary	79.30%	100.00%	96.35%	17.05%
0140	Spanish Fort Elementary	35.27%	44.03%	34.20%	-1.07%
0145	Spanish Fort High	23.15%	28.67%	25.21%	2.06%
0142	Spanish Fort Middle	28.46%	31.42%	29.30%	0.84%
0150	Stapleton Elementary	69.63%	88.65%	76.16%	6.53%
0141	Stonebridge Elementary	22.24%	24.25%	22.26%	0.02%
0160	Summerdale (PK-8)	86.59%	100.00%	100.00%	13.41%
0170	Swift Elementary	98.40%	100.00%	100.00%	1.60%
0040	W. J. Carroll Intermediate	61.11%	72.02%	55.24%	-5.87%

ES - Minimum 40% poverty rate selection

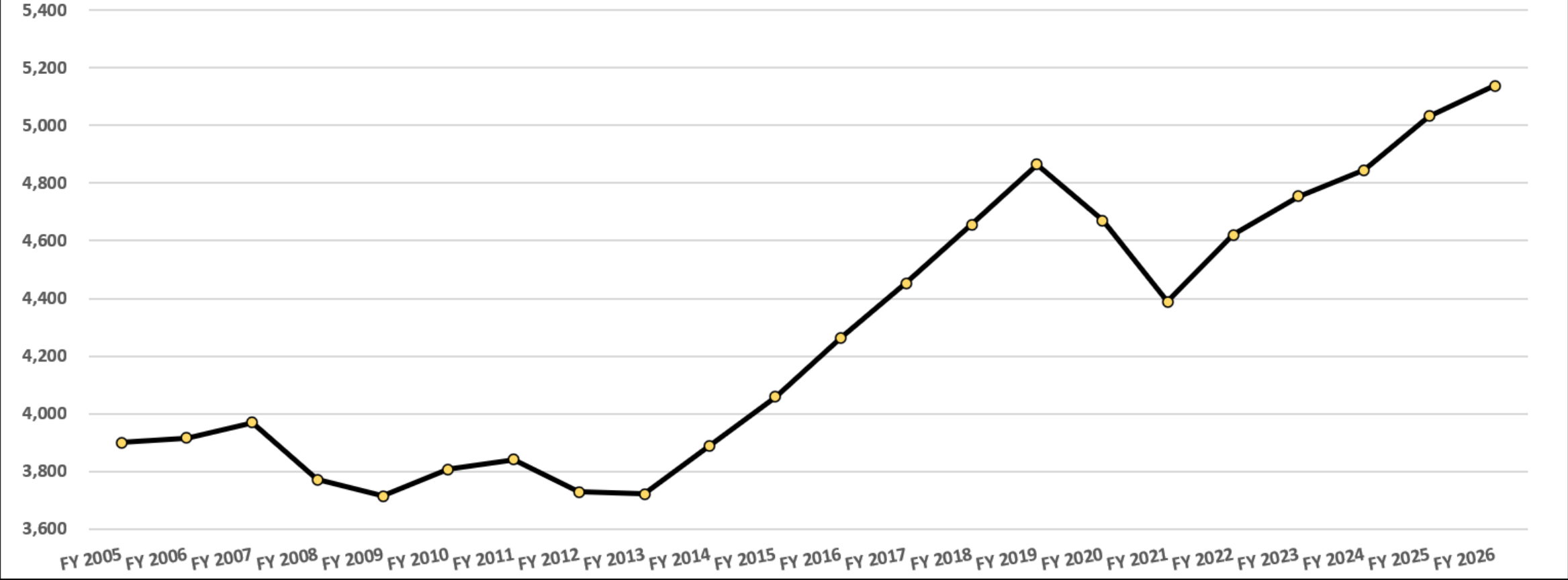
MS - Minimum 55% poverty rate selection

HS - Minimum 70% poverty rate selection

Special Education Costs

- Federal Law requires the school system to provide services for students ages 3 – 21.
- When the law was passed in the 1970s, the promise was 40% of the excess cost of educating students with disabilities would be federally funded.
 - State Funding for Special Services:
\$41,480,650
 - Federal Funding for Special Services (IDEA-Part B):
\$7,825,296 (*approximately 12.5% of total special services*)
 - Local Funding for Special Services:
\$13,414,584
 - FY 2027 Budgeted Expenditures for Special Services:
\$62,720,530
- We employ a special education staff of **762** employees, covering approximately **5,169** special needs students.

Special Education Student Count



Special Education Student Count Versus Federal Funding



General Fund Local Revenue

<u>GENERAL FUND ONLY</u>	2027	2026	Variance
Local Revenues:			
Ad Valorem Taxes (Includes Probate)	100,076,166	95,471,881	4,604,286
Business Privilege Tax	1,100,000	1,200,000	(100,000)
County Sales and Use Tax (2%)	130,100,000	129,185,546	914,454
Other County Revenue	710,700	705,700	5,000
Bank Interest Revenue	9,000,000	11,000,000	(2,000,000)
Other Revenue (After School and Reimbursements)	4,659,355	3,345,428	1,313,927
Total Local Revenue	245,646,221	240,908,554	4,737,667
Less State Required 10 Mill Match	(58,637,100)	(52,806,230)	(5,830,870)
Balance for Local Use	187,009,121	188,102,324	(1,093,203)
40% of 1% Special Sales Tax Earmarked for Maintenance and Building Needs (Included in Special Revenue Fund)	25,000,000.00	25,830,264.00	(830,264.00)

Ad Valorem Tax Budget

Ad Valorem Tax			
	FY 2027	FY 2026	Variance
Property Taxes	92,085,309	88,029,879	4,055,430
Probate Taxes	7,990,858	7,442,002	548,855
	100,076,166	95,471,881	4,604,286

3 Mill Special Tax Districts

See the June 23rd board meeting agenda for detailed recommendations approved by each committee for the 2026-2027 school year.

Fairhope 3 Mill 2026-2027

Estimated Ad Valorem (2026-2027)	4,006,871.73
Estimated Probate (Oct 26 - Sept 27)	370,898.47
	4,377,770.20

Spanish Fort 3 Mill 2026-2027

Estimated Ad Valorem (2026-2027)	1,317,498.48
Estimated Probate (Oct 26 - Sept 27)	177,042.34
	1,494,540.82

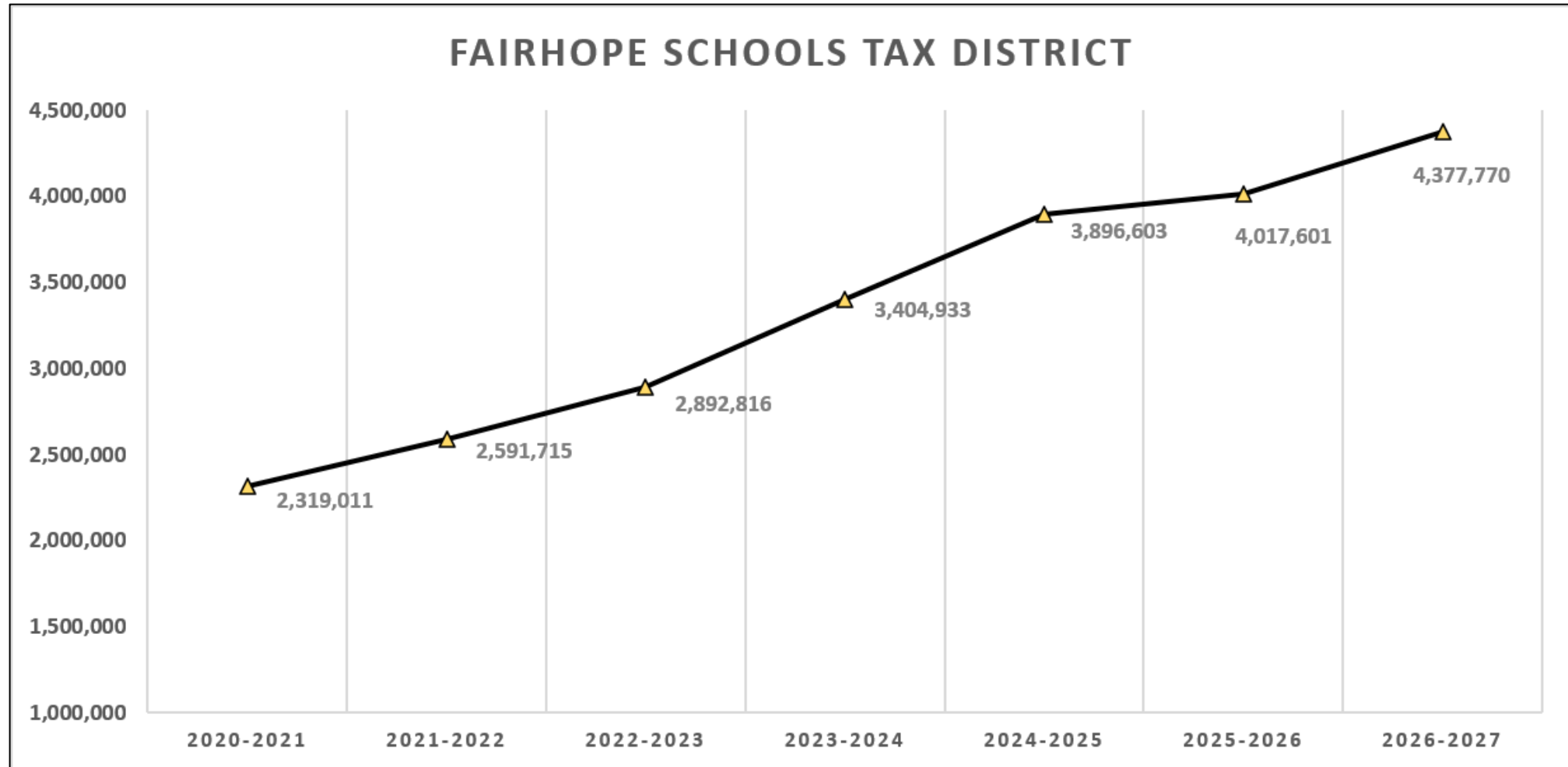
Central Baldwin 3 Mill 2026-2027

Estimated Ad Valorem (2026-2027)	1,791,761.52
Estimated Probate (Oct 26 - Sept 27)	213,201.39
	2,004,962.91

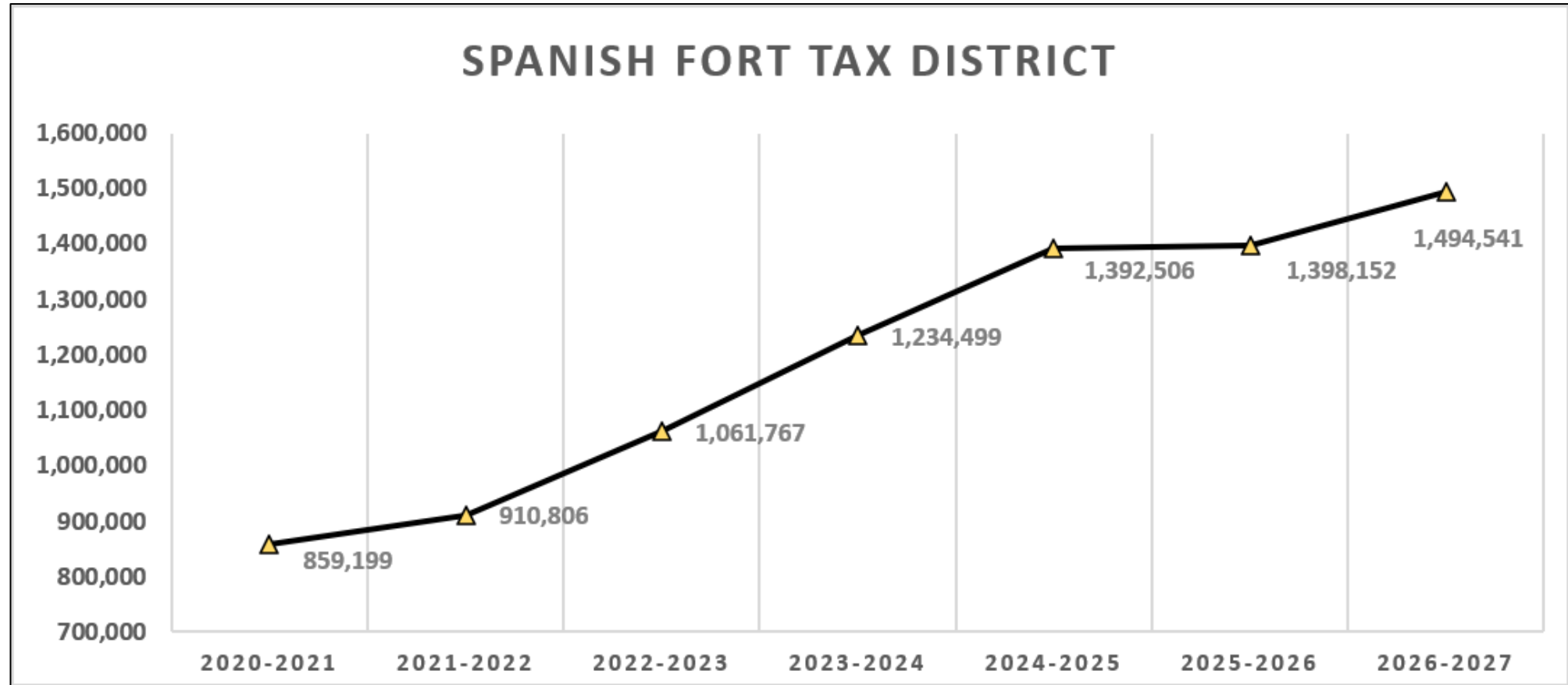
Daphne 3 Mill 2026-2027

Estimated Ad Valorem (2026-2027)	2,377,426.91
Estimated Probate (Oct 26 - Sept 27)	292,437.86
	2,669,864.77

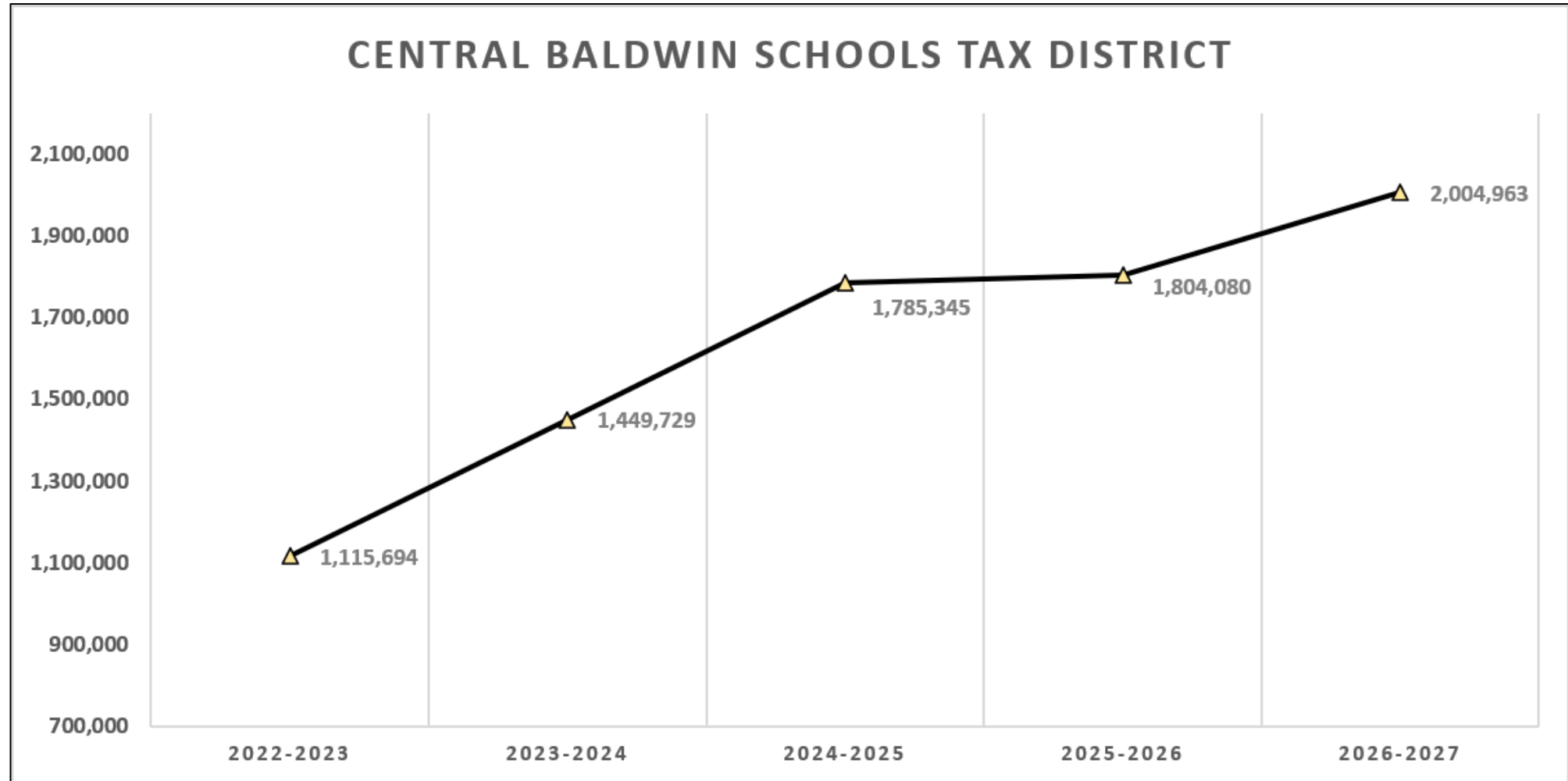
3 Mill Revenue Growth



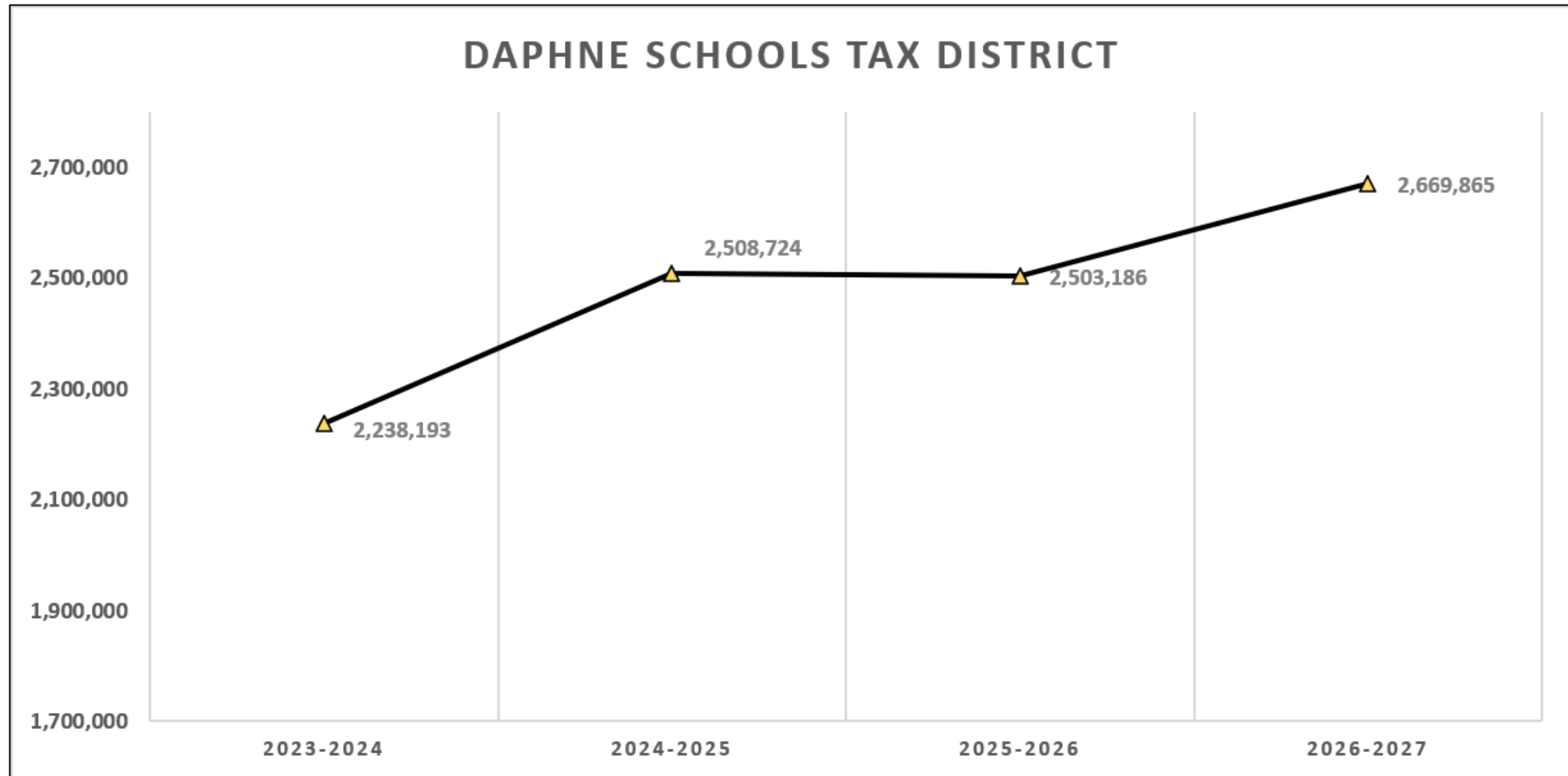
3 Mill Revenue Growth



3 Mill Revenue Growth



3 Mill Revenue Growth



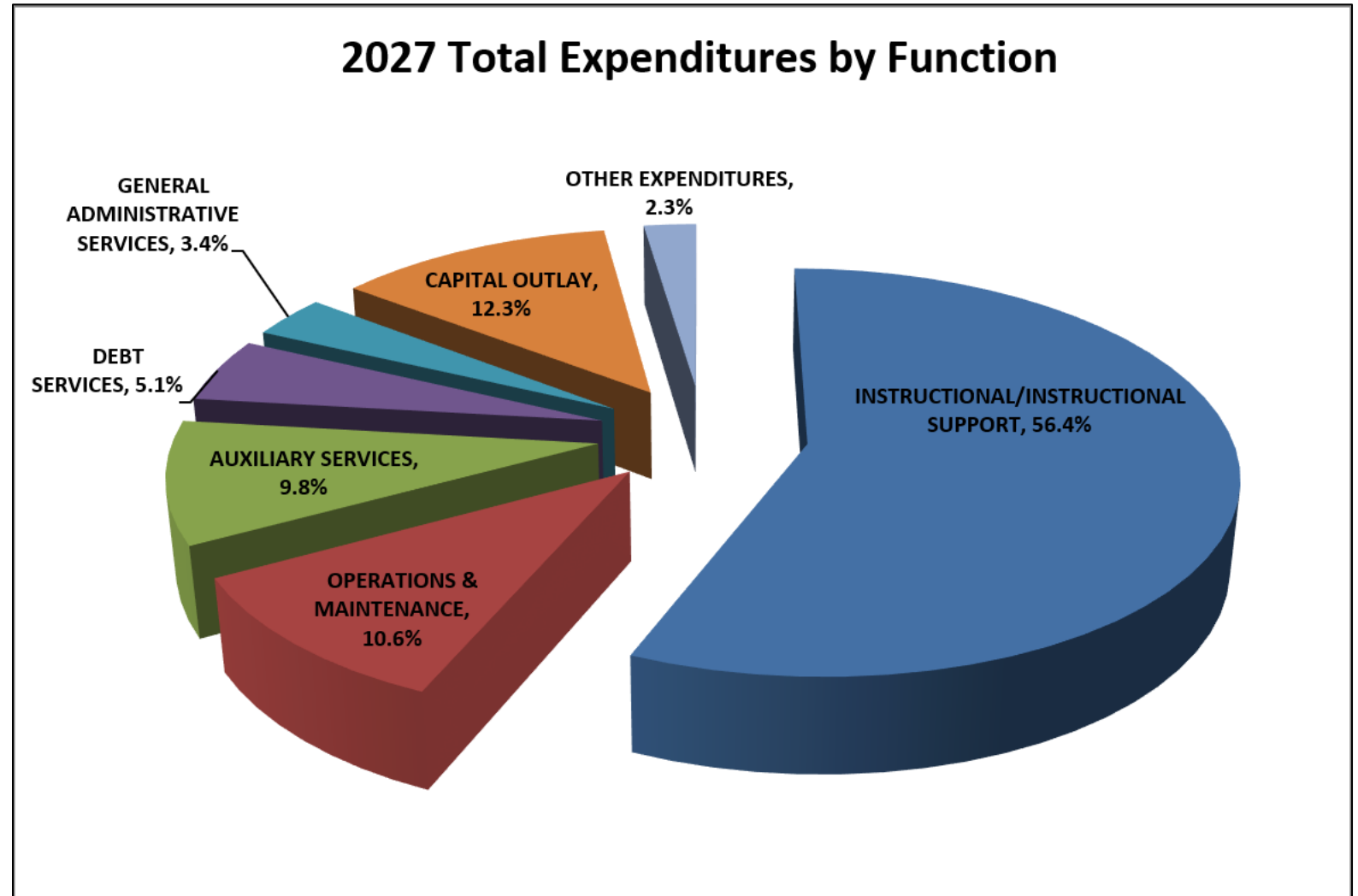
FY 2027 Total Expenditures

EXPENDITURES:	2027	2026	Variance
INSTRUCTIONAL SERVICES	279,725,412.18	257,710,244.40	22,015,167.78
INSTRUCTIONAL SUPPORT SERVICES	80,369,694.24	74,373,472.09	5,996,222.15
OPERATIONS & MAINTENANCE	67,846,397.68	68,013,484.38	(167,086.70)
AUXILIARY SERVICES	62,371,661.52	64,472,253.46	(2,100,591.94)
GENERAL ADMINISTRATIVE SERVICES	21,836,568.05	21,051,640.16	784,927.89
CAPITAL OUTLAY	78,279,830.01	189,702,376.62	(111,422,546.61)
DEBT SERVICES	32,813,514.70	33,567,156.16	(753,641.46)
OTHER EXPENDITURES	14,896,283.60	14,908,022.86	(11,739.26)
TOTAL EXPENDITURES	638,139,361.98	723,798,650.13	(85,659,288.15)

Expenditure Function Definitions

- **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 and Maintenance Services** – 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.
- **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).
- **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 payments in regards to leases and local and state bonds.
- **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.

FY 2027 Total Expenditures By Functions



Includes All Funds and Fund Sources

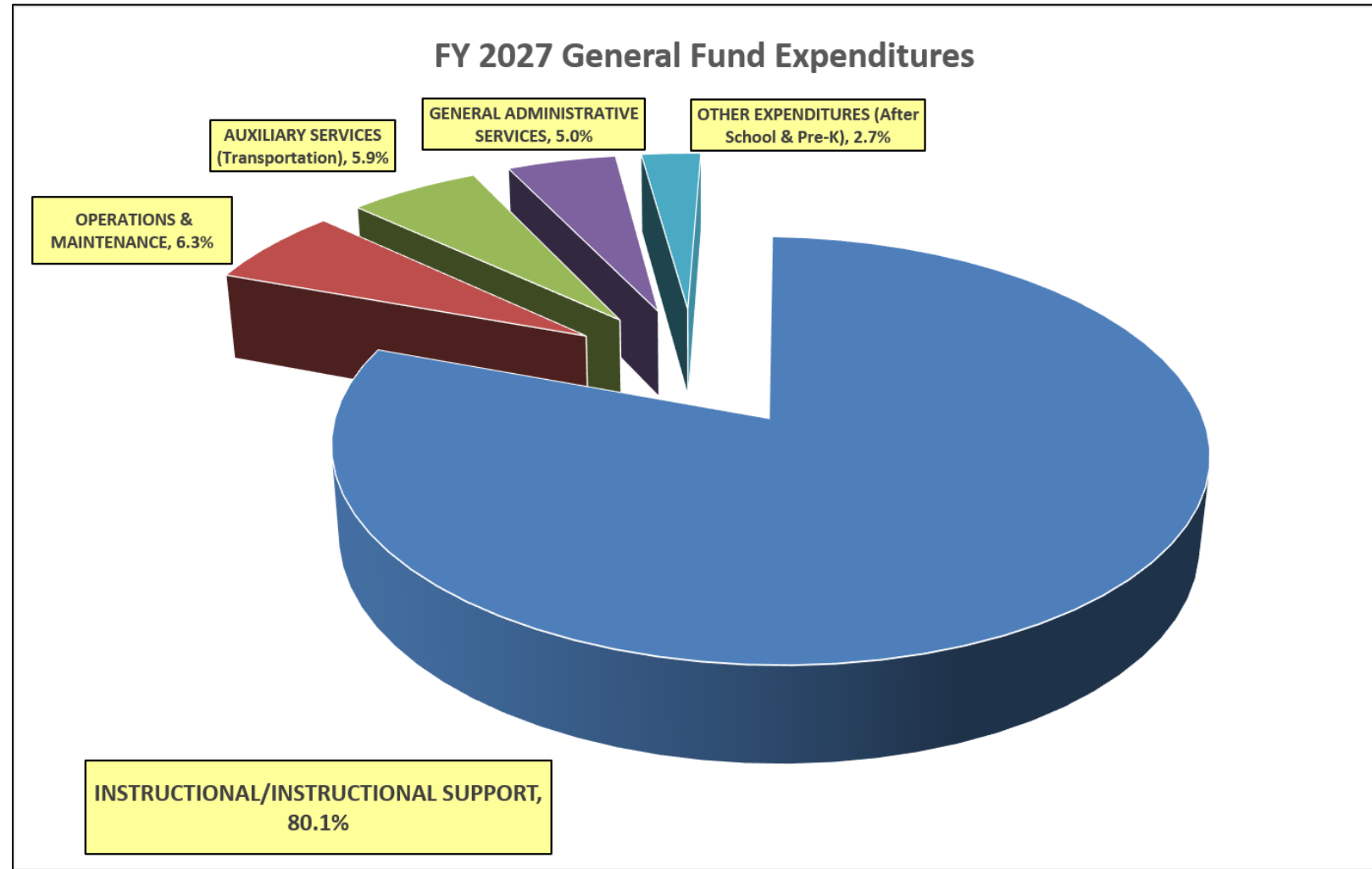
FY 2027 General Fund Expenditures

	2027	2026	Variance
INSTRUCTIONAL SERVICES	258,501,270	241,794,224	16,707,046
INSTRUCTIONAL SUPPORT SERVICES	74,998,643	74,511,311	487,331
OPERATIONS & MAINTENANCE	26,420,279	48,373,147	(21,952,867)
AUXILIARY SERVICES	24,748,086	25,926,885	(1,178,799)
GENERAL ADMINISTRATIVE SERVICES	20,671,619	21,023,975	(352,356)
OTHER EXPENDITURES	11,249,840	12,118,835	(868,995)
TOTAL EXPENDITURES*	416,589,737	423,748,377	(7,158,640)

FY 2026 Amendment 2 used for comparison purposes.

*Only General Fund (operational) expenditures; debt and capital expenses are not included in the General Fund.

FY 2027 General Fund Expenditures



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

Expenditure 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.

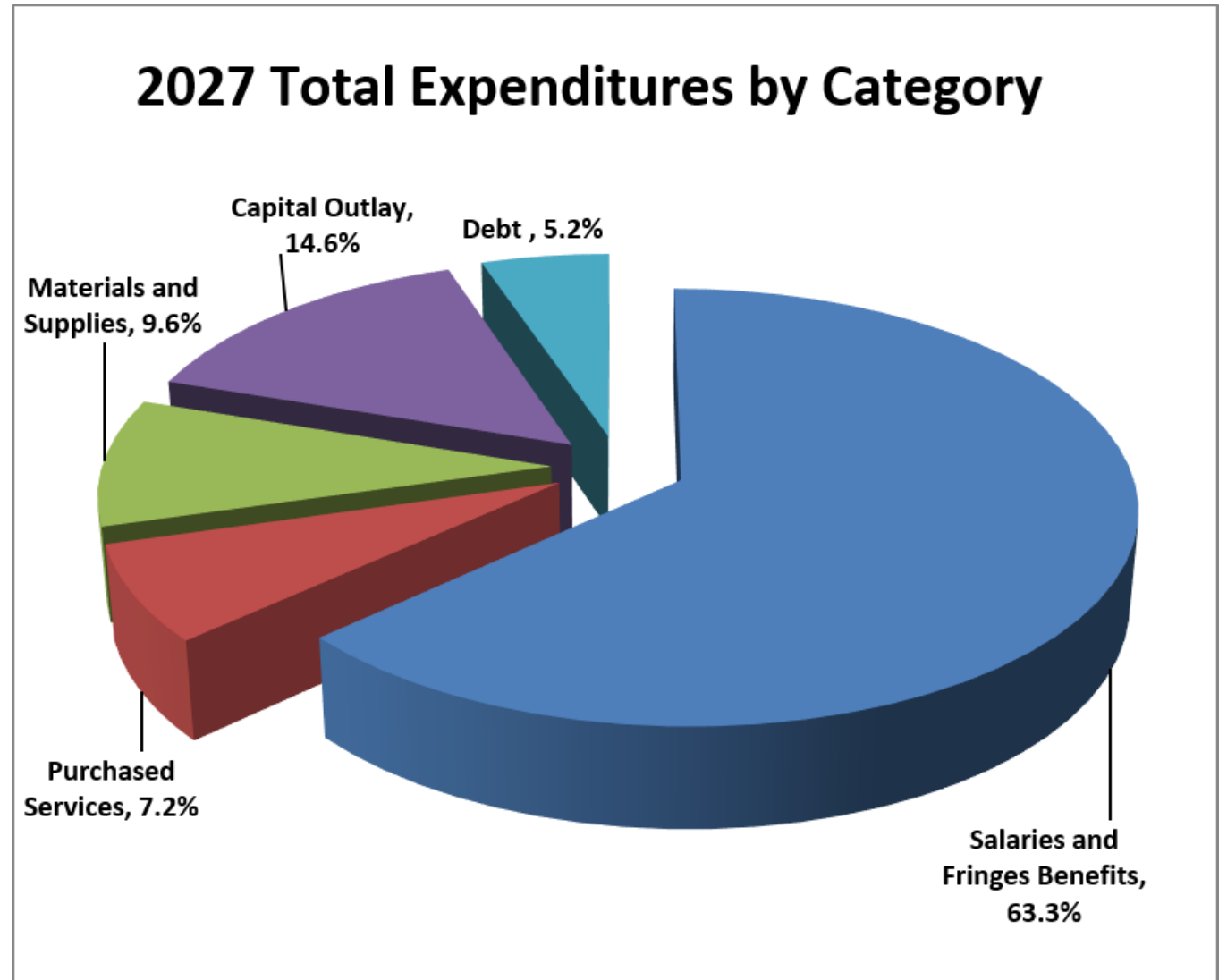
Examples: Professional Education Services (Professional Development), Other Professional Services (Board Members, Auditing, Legal Fees, etc.); Property Services (Building Repair, Insurance, Garbage Services,); Communications (Telephone, Internet, Postage), Utilities (Electricity, Water, Gas, etc.); Travel 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.

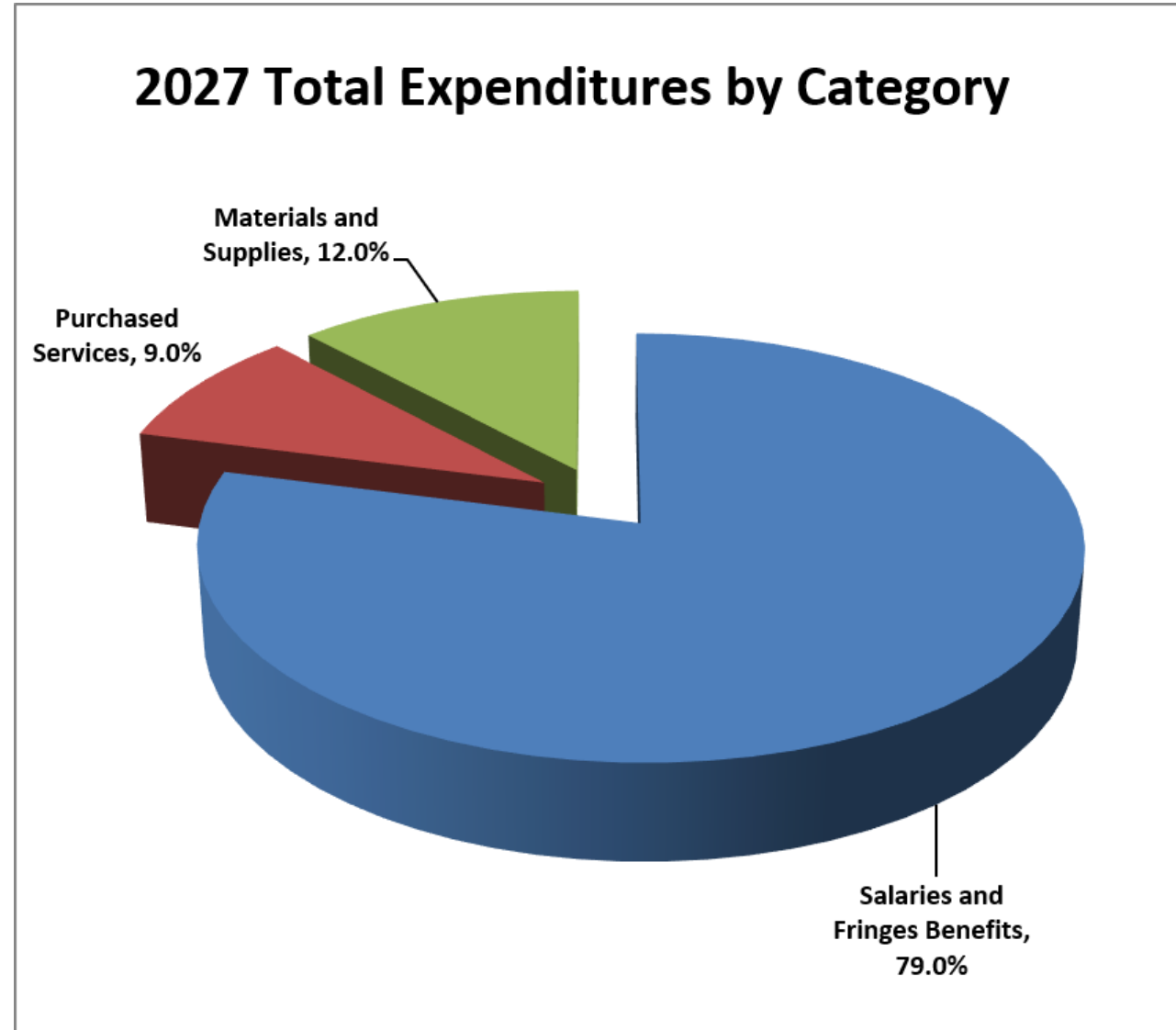
- **Capital Outlay** – This group includes cost for acquiring fixed assets, including land or existing buildings; improvement of grounds; capitalized property such as buses, furniture, servers, etc.
- **Debt Services** – Principal & Interest payments in regards to leases and local and state bonds.

FY 2027 Categories of Expenditures



All funds and Expenditures including Capital Projects and Debt Service

FY 2027 Categories of Expenditures



Excluding Capital Projects and Debt Service

FY 2027 Personnel By Funding Source

Budgeted Staff for FY 2027 by Fund Source	
State Programs	
State Foundation	1968
Raise Act	69
Nurse	40
Transportation	407
OSR Pre-K and SPED Pre-K	57
State OCE (Support Units)	825
State Other	53
Total State	3419
Federal Programs	
IDEA Part B	86
Title Programs	50
CNP	273
Fed Other	4
Total Federal	413
Local Programs	
Sales Tax Funded	756
Other Locally Funded	108
Total Local	864
Total Employees	4696

State Other Current Expense (OCE)

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 2027 with OCE (Discretionary State Funds)	
Other Current Expense	
School Support Personnel	
Teacher Aides (Special Ed, Instructional)	326
Clerical (Bookkeepers, Registrar, Secretary, etc.)	191
Technical (IT Technicians, Nurses, Social Workers, etc.)	56
Maintenance (Custodians, Mechanics, HVAC Repair, etc.)	252
Total Number of Staff Budgeted with OCE Funds	825
Total Cost of Salaries and Benefits	\$ 44,614,712

Locally Funded Positions with 1% Sales Tax

Budgeted Staff for FY 2027 with 1% Sales Tax Funds	
Teacher Certified Staff	
Teachers	390
Counselors	24
Asst Principals	44
Other Certified Employees	35
School Support Personnel	
Teacher Aides (Special Ed, Instructional)	91
Clerical (Bookkeepers, Registrar, Secretary, etc.)	24
Technical (IT Technicians, Nurses, Social Workers, etc.)	43
Maintenance (Custodians, Mechanics, HVAC Repair, etc.)	87
Bus Drivers	3
Other Administrative Positions	15
Total Number of Staff Budgeted with 1% Sales Tax Funds	756
Total Cost of Salaries and Benefits	\$ 72,622,240

FY 2027 Employer Benefit Costs

A new 9-month Teacher with a Master's Degree:

Gross Salary - \$56,616.00

Employer Benefit Costs - \$24,663.53

Total Payroll Related Costs - \$81,279.53

FY 2027 Board Cost Per Employee		
PEEHIP	\$1,048/month	\$12,576/per year
Retirement	Tier I	14.66%
	Tier II	13.70%
FICA		6.20%
Medicare		1.45%
Unemployment Comp		0.00%

Total Employer Benefit Cost Budgeted For FY 2027

\$114,815,288

State Divisors for Administrators

State Divisors for Assistant Principals		State Divisors for Assistant Principals	
Elementary		Secondary	
1-299	-	1-249	-
300-499	0.50	250-499	0.50
500-749	0.50	500-749	1.00
750-999	1.00	750-999	1.50
1000-1249	1.50	1000-1249	2.00
1250-1499	2.00	1250-1499	2.50
Over 1500	2.50	Over 1500	3.00

State Funded Assistant Principals for 2026-2027 school year: 42

Total Baldwin County Assistant Principals Currently: 86
(Locally Funded 44 positions)

Total Local Cost: \$6.4 million

State Divisors for Administrators

State Divisors for Counselors		State Divisors for Counselors	
Elementary		Secondary	
1-249	0.50	1-249	0.50
250-499	0.50	250-499	1.00
500-749	1.00	500-749	1.50
750-999	1.50	750-999	2.00
1000-1249	2.00	1000-1249	2.50
1250-1499	2.50	1250-1499	3.00
Over 1500	3.00	Over 1500	3.50

State Funded Counselors for 2026-2027 school year: 62

Total Baldwin County Counselors Currently: 86
(Locally Funded 24 positions)

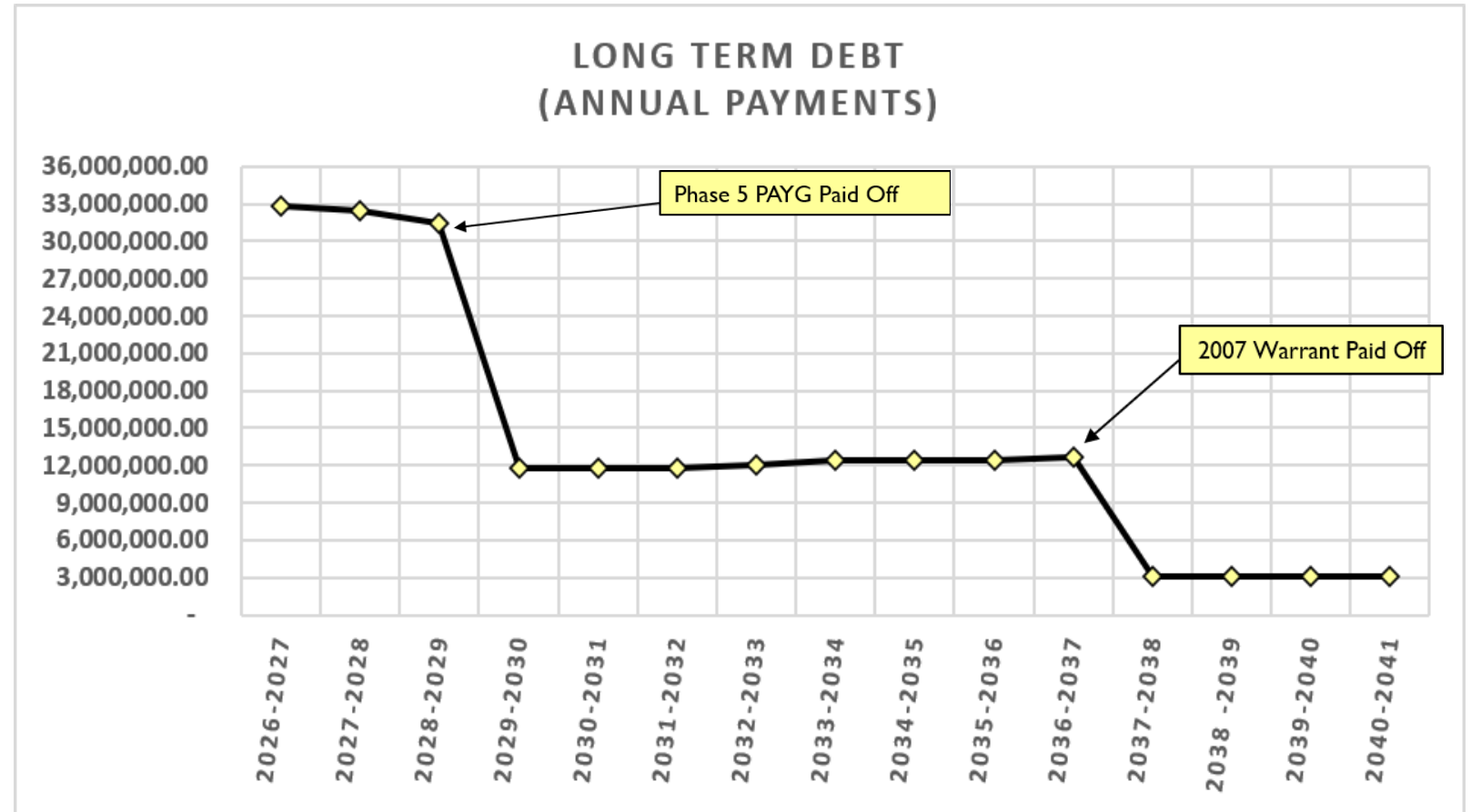
Total Local Cost: \$2 million

FY 2027 Debt Service Requirements

Debt Service for FY 2027		
Long Term Debt	Principal Payment	Interest Payment
Partial Refunded School Warrants, Series 2015	5,475,000	791,313
Partial Refunded School Warrants, Series 2017	-	1,327,775
Partial Refunded School Warrants, Series 2020	3,670,000	794,827
Public School Warrants, Series 2021	1,685,000	1,376,100
2024 Regions 4 Year Drawdown Loan	16,000,000	1,675,600
Total	26,830,000	5,965,615
Total Principal and Interest Payments	32,795,615	

Does not include individual school loans \$17,900

Local & State Bonds (Payments)	
2026-2027	32,795,614.70
2027-2028	32,375,461.50
2028-2029	31,445,091.00
2029-2030	11,822,467.00
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



Per Pupil Expenditure (PPE)

This number can be and is used to twist any argument in any direction.

Most recent actual official data is FY 2024.

We ranked 46th out of 139 school systems.

PPE does not include capital outlay, debt service payments, Pre-K, extended day programs, and other fund uses (Transfers).

This number boosts school systems that...

- Have a high poverty rate.
- Have a high local millage rate.
- Have well established enrollments with older facilities that do not carry debt or construction costs.

Rank	LEA	ADM	PPE
1	Sumter County	930.80	\$ 22,501.71
2	Barbour County	630.70	\$ 21,780.40
3	Wilcox County	1,101.75	\$ 20,882.82
4	Perry County	819.55	\$ 20,728.24
5	Lowndes County	1,149.25	\$ 20,560.42
6	Dallas County	2,236.35	\$ 19,824.47
7	Greene County	855.70	\$ 19,693.74
8	Conecuh County	1,307.05	\$ 19,526.06
9	Talladega City	1,456.40	\$ 19,309.88
10	Bessemer City	2,957.65	\$ 18,942.19
46	Baldwin County	30,668.15	\$ 14,829.04
State Average			\$ 13,981.00

FY 2027 Budget PPE = \$16,150.00

Construction and Development

Overview

\$129+ Million Investment in FY 2027

Ground Improvements – Site enhancements and outdoor spaces.

Building Renovations – Structural and interior modernizations.

HVAC Systems – Upgrading climate control for comfort.

Routine Maintenance – Ongoing upkeep, repair, and service of existing equipment and facilities, including insurance premiums.

Major Construction – New schools, athletic enhancements, additions, and renovations.

Ground Improvements

\$3.1 Million

FY27 Demo - \$275,000

- Old Bay Minette Elementary \$275,000

FY27 Storage Buildings - \$100,000

- Pooled \$100,000

FY27 Paving - \$250,000

- Stapleton Elementary \$100,000
- PAC \$50,000
- Pooled \$100,000

FY27 Fencing - \$196,000

- Robertsdale High \$46,000
- Pooled \$150,000

FY27 Lighting - \$294,000

- Robertsdale High \$98,000
- Spanish Fort High \$98,000
- Daphne High \$98,000

FY27 Turf - \$80,000

- Pooled \$80,000

FY27 Playgrounds - \$850,905

- Central Baldwin Middle \$246,405
- Jubilee Elementary \$144,500
- Loxley Elementary \$60,000
- Pooled \$400,000

FY27 Bleachers - \$550,000

- Indoor Pooled \$250,000
- Outdoor Pooled \$300,000

FY27 Sidewalks - \$150,000

- Pooled \$150,000

FY27 Canopies - \$315,000

- Stapleton Elementary \$50,000
- Perdido School \$50,000
- Pooled \$215,000

Building Improvements

\$4.6 Million

FY27 Roofing - \$1,075,000

- Central Baldwin Middle \$325,000
- Daphne Elementary \$250,000
- Pooled \$500,000

FY27 Generators - \$245,000

- Pooled \$245,000

FY27 Fire Alarms - \$850,000

- Daphne High \$100,000
- Fairhope West \$100,000
- Pooled \$650,000

FY27 Flooring - \$752,000

- Daphne High \$57,000
- Pooled \$695,000

FY27 Intercom - \$615,000

- Fairhope High \$95,000
- Foley High \$30,000
- Robertsdale Elementary \$90,000
- Pooled \$400,000

FY27 Restroom Reno - \$225,000

- Daphne High \$75,000
- Foley Elementary \$50,000
- Pooled \$100,000

FY27 Insulation - \$400,000

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

FY27 Sprinkler System - \$450,000

- Pooled \$450,000

HVAC Improvements

\$5.6 Million

FY27 Boilers - \$575,000

- WJ Carroll Middle \$75,000
- Fairhope Middle \$200,000
- Spanish Fort Middle \$200,000
- Pooled \$100,000

FY27 Chillers - \$1,900,000

- Baldwin County High \$50,000
- Fairhope Middle \$75,000
- Fairhope East \$750,000
- Foley High \$125,000
- J Larry Newton Elementary \$750,000
- Pooled \$150,000

FY27 HVAC Systems - \$1,880,000

- Daphne High \$20,000
- Elberta Elementary \$700,000
- Rockwell Elementary \$75,000
- Spanish Fort High \$985,000
- Pooled \$100,000

FY27 Cooling Towers - \$1,200,000

- Baldwin County High \$750,000
- Daphne East Elementary \$450,000

Routine Maintenance

\$42 Million

Pooled expenditures relating to:

- Utilities
- Other Purchased Services
- Materials and Supplies
- Repairs and Maintenance
- Equipment
- Insurance Premiums
- Furniture
- Portables

Major Construction

\$74 Million

FY27 Daphne High

- Gym, New Cafeteria, Athletic Facilities, Parking
- Total Project Budget - \$17,019,832
- Approximately 68% complete

FY27 Elberta Middle

- New School
- Total Project Budget - \$46,355,507
- Approximately 68% complete

FY27 Elberta Elementary

- Gym and Cafeteria
- Total Project Budget - \$15,240,525
- Approximately 91% complete

FY27 Baldwin County High

- Lighting, Front Parking/Landscape, Media Center Reno, Gym Ceiling, Locker Rooms
- Total Project 5,382,015
- Approximately 28% complete

FY27 W J Carroll Middle

- Additions and Improvements
- Total Project Budget - \$4,500,000
- Approximately 0% complete

FY27 Daphne High

- Media Center Reno, Gym Ceiling
- Total Project 1,391,267
- Approximately 56% complete

FY27 Fairhope High

- New Cafeteria, Lighting, Front Parking/Landscape
- Total Project 14,068,605
- Approximately 7% complete

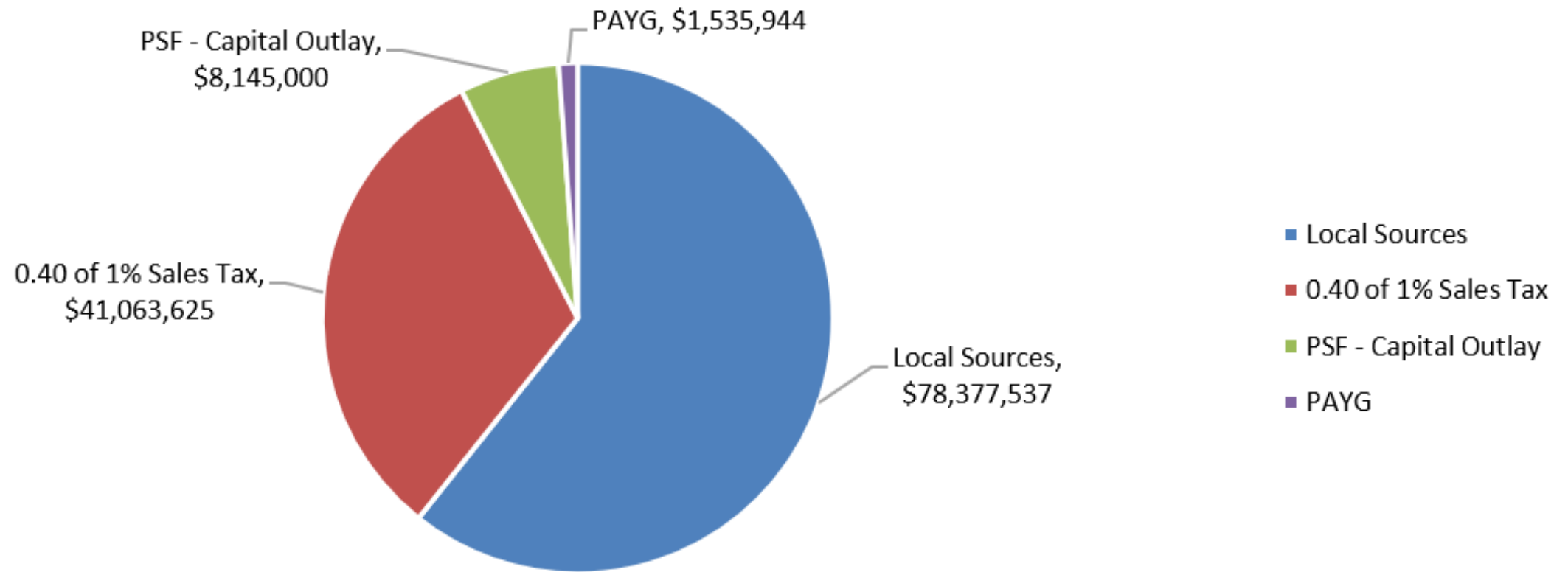
FY27 Foley High

- New Cafeteria, Media Center Reno, 9 classroom addition to old cafeteria
- Total Project 16,231,853
- Approximately 9% complete

FY27 Robertsdale High

- New Cafeteria, 8 classroom addition to old cafeteria, new stadium
- Total Project 26,144,575
- Approximately 0% complete

FY 2027 Budgeted Funding Source Summary - \$129 Million



Questions?

- Public input sheets available.
- Any written or emailed question will be addressed in the 2nd budget hearing before the work session on September 15th.
- Budget information presented today will be available on our website: bcbe.org/accountability
- csmartin@bcbe.org

Baldwin County
Board of Education

Shane Martin, CSFO
September 8, 2026

FY 2027 Proposed Budget First Public Hearing