



# Baldwin County School System

FY 2025 Proposed Budget

First Public Hearing

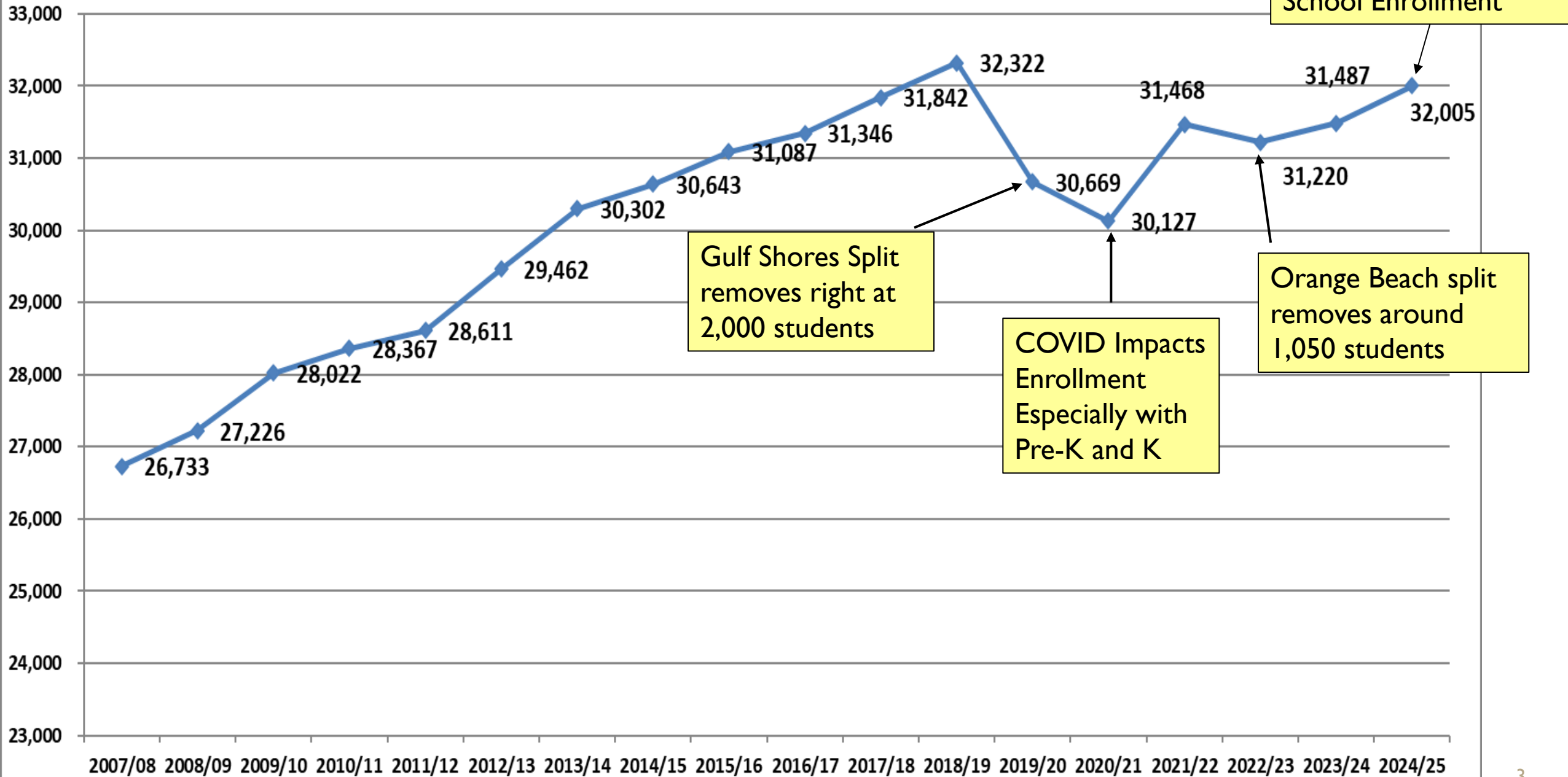
John Wilson, CSFO

August 29, 2024

# Ready or Not It's Budget Time



# System Wide Enrollment (Pre-K - 12)



# FY 2025 Budget Fun Facts

- Line by line FY 2025 budget is over 843 pages long.
- If printed out would be around 4 inches tall and weight around 10lbs.
- FY 2025 budget is comprised of 73 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 2025 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, 2025

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	
REVENUES						
STATE REVENUES	213,694,301.00	0.00	236,643.55	10,868,215.45	0.00	224,799,160.00
FEDERAL REVENUES	0.00	34,460,167.81	0.00	0.00	0.00	34,460,167.81
LOCAL REVENUES	232,633,611.22	38,723,198.63	1,939,851.00	0.00	1,732,339.00	275,028,999.85
OTHER REVENUES	690,000.00	394,893.86	0.00	0.00	0.00	1,084,893.86
TOTAL REVENUES	447,017,912.22	73,578,260.30	2,176,494.55	10,868,215.45	1,732,339.00	535,373,221.52
EXPENDITURES:						
INSTRUCTIONAL SERVICES	218,804,273.19	17,391,192.10	0.00	2,775,220.51	530,041.00	239,500,726.80
INSTRUCTIONAL SUPPORT SERVICES	63,279,770.61	6,236,796.11	0.00	0.00	437,319.00	69,953,885.72
OPERATIONS & MAINTENANCE	28,695,923.79	34,228,893.72	0.00	2,863,095.00	51,689.00	65,839,601.51
AUXILIARY SERVICES	20,494,081.50	29,708,020.04	0.00	4,800,000.00	67,791.00	55,069,892.54
GENERAL ADMINISTRATIVE SERVICES	17,564,710.00	1,069,841.09	0.00	0.00	0.00	18,634,551.09
CAPITAL OUTLAY	0.00	2,773,908.22	0.00	263,369,206.95	0.00	266,143,115.17
DEBT SERVICES	0.00	26,405.00	34,899,759.97	0.00	0.00	34,926,164.97
OTHER EXPENDITURES	9,486,309.00	3,773,839.97	0.00	0.00	376,583.00	13,636,731.97
TOTAL EXPENDITURES	358,325,068.09	95,208,896.25	34,899,759.97	273,807,522.46	1,463,423.00	763,704,669.77
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	2,955,956.49	11,396,184.82	34,868,558.53	85,000,000.00	0.00	134,220,699.84
OTHER FUND USES	89,736,147.35	1,778,596.00	0.00	0.00	0.00	91,514,743.35
TOTAL OTHER FUND SOURCES (USES)	(86,780,190.86)	9,617,588.82	34,868,558.53	85,000,000.00	0.00	42,705,956.49
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	1,912,653.27	(12,013,047.13)	2,145,293.11	(177,939,307.01)	268,916.00	(185,625,491.76)
BEGINNING FUND BALANCE - OCT 1	90,149,753.14	30,648,350.34	9,944,729.18	248,775,859.52	961,307.00	380,479,999.18
ENDING FUND BALANCE - SEPT 30	92,062,406.41	18,635,303.21	12,090,022.29	70,836,552.51	1,230,223.00	194,854,507.42

# 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 2025

	2025	2024	Variance
<b>REVENUES</b>			
STATE REVENUES	224,799,160	224,417,124	382,036
FEDERAL REVENUES*	34,460,167	60,612,640	(26,152,473)
LOCAL REVENUES*	275,029,000	268,580,343	6,448,657
OTHER REVENUES	1,084,893	1,133,527	(48,634)
<b>TOTAL REVENUES</b>	<b>535,373,220</b>	<b>554,743,633</b>	<b>(19,370,414)</b>

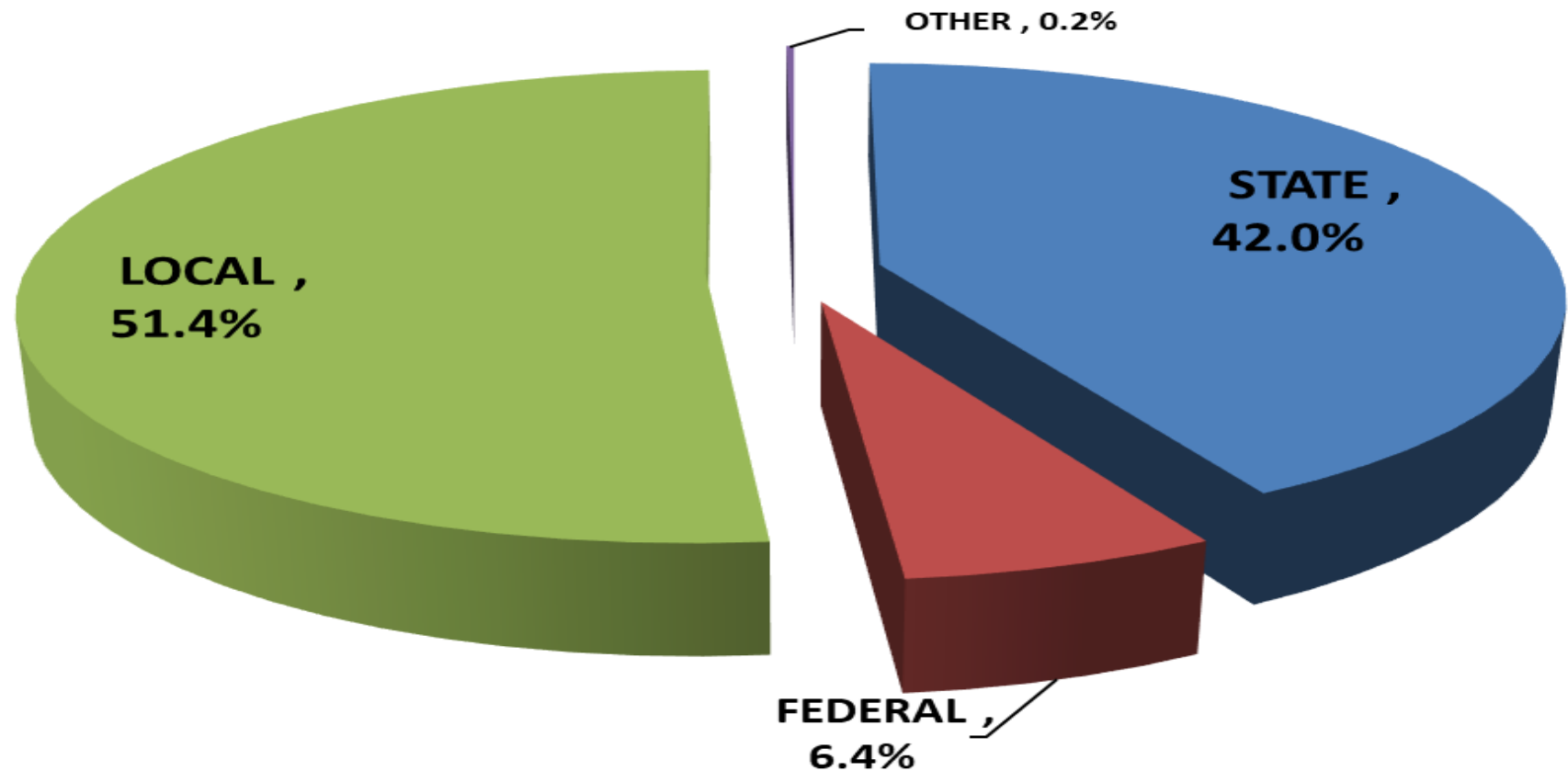
The federal revenue decline is due to ESSER (ARP) funding ending September 30, 2024.

\* 2024 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 24, Local Revenue total for 2024 is based on the amended total in June.

# Total Budgeted Revenues FY 2025

**FY 2025 REVENUE SOURCES**



# State Revenue

REVENUES:	2025	2024	Variance
<b>State Revenues:</b>			
Foundation Program	184,720,295	183,832,095	888,200
SDE Appropriations	7,550,307	9,323,996	(1,773,689)
Transportation	18,554,416	17,479,157	1,075,259
At Risk	809,623	843,593	(33,970)
Preschool	1,385,822	1,256,525	129,297
OSR Pre-Kindergarten Programs	3,069,434	2,733,149	336,285
Capital Outlay	8,709,263	8,948,609	(239,346)
<b>Total</b>	<b>224,799,160</b>	<b>224,417,124</b>	<b>382,036</b>

# FY 2025 State Foundation Program

State Department of Education				
FY 2025				
State Education Foundation Allocation Report				
002 Baldwin County	FY 2025		FY 2024	Change
System ADM	30,668.15		30,479.60	188.55

**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

# Drilling Down into ADM Growth

School	FY 2024 ADM	FY 2025 ADM	
2022/2023-2023/2024 Comparision	Oct 2022	Oct 2023	Change
Baldwin County High School	1,030	1,013	-17
Bay Minette Middle School	434	433	-1
Bay Minette Elementary School	740	753	13
Delta Elementary School	192	204	12
Perdido Elementary/Middle School	587	561	-26
Pine Grove Elementary School	421	417	-4
Stapleton School	172	191	19
BCHS Feeder	3,576	3,572	-4

Daphne High School	1,711	1,787	76
Daphne Middle	838	820	-18
Belforest Elementary	1,038	1,072	34
Daphne Elementary School	628	582	-46
Daphne East Elementary School	923	924	1
W. J. Carroll Intermediate School	454	450	-4
DHS Feeder	5,592	5,635	43

Elberta High School	776	753	-23
Elberta Middle School	264	279	15
Elberta Elementary	840	933	93
Summerdale School	546	584	38
EHS Feeder	2,426	2,549	123

School	FY 2024 ADM	FY 2025 ADM	
2022/2023-2023/2024 Comparision	Oct 2022	Oct 2023	Change
Fairhope High School	1,606	1,613	7
Fairhope Middle School	771	723	-48
Fairhope East Elementary School	737	828	91
Fairhope West Elementary School	960	939	-21
J. Larry Newton School	785	798	13
FHHS Feeder	4,859	4,901	42

Foley High School	1,555	1,611	56
Foley Middle	772	759	-13
Florence B Mathis Elementary	860	934	74
Foley Elementary School	896	869	-27
Magnolia School	848	851	3
Swift School	115	123	8
FHS Feeder	5,046	5,147	101

Robertsdale High School	1,440	1,489	49
Central Baldwin Middle School	749	757	8
Elsanor Elementary	341	340	-1
Loxley Elementary School	443	432	-11
Robertsdale Elementary School	969	987	18
Rosinton Elementary School	321	304	-17
Silverhill Elementary	459	451	-8
RBHS Feeder	4,722	4,760	38



# Drilling Down into ADM Growth

School	FY 2024 ADM	FY 2025 ADM	
2022/2023-2023/2024 Comparsion	Oct 2022	Oct 2023	Change
Spanish Fort High School	1,181	1,195	14
Spanish Fort Middle School	618	645	27
Rockwell Elementary School	700	711	11
Spanish Fort Elementary School	743	743	0
Stonebridge Elementary School	508	529	21
SFHS Feeder	3,750	3,823	73
Baldwin County Virtual Elementary/Middle	210	0	-210
Baldwin County Virtual School	295	278	-17
VS Feeder	505	278	-227
BCBE System	30,479	30,668	189
All Pre-K Programs	741	819	78
Actual Enrollment with Pre-K	31,220	31,487	267



# State Department of Education

**FY 2025**

## State Education Foundation Allocation Report

<b>002 Baldwin County</b>	<b>FY 2025</b>		<b>FY 2024</b>	<b>Change</b>
System ADM	30,668.15		30,479.60	188.55
<b>Foundation Program Units</b>				
Teachers	1,777.49		1,766.10	11.39
Principals	41.00		42.00	(1.00)
Assistant Principals	43.00		38.00	5.00
Counselors	59.00		59.00	-
Librarians	45.50		46.00	(0.50)
Voc Ed Directors	5.00		5.00	-
Voc Ed Counselors	2.00		2.00	-
<b>Total Units</b>	<b>1,972.99</b>		<b>1,958.10</b>	<b>14.89</b>

<b>State Teacher Divisors</b>	
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 2025 State Foundation Program

<i>Foundation Program (State and Local Funds)</i>	<b>2025</b>		<b>2024</b>	
Salaries	121,447,044		117,234,034	4,213,010
Fringe Benefits	45,957,071		43,784,621	2,172,450
Other Current Expense (\$25,225/unit)	49,768,137	(\$23,068/unit)	45,169,729	4,598,408
Classroom Instructional Support				
Teacher Materials and Supplies (\$900/unit)*	1,775,691	(\$569.15/unit)	1,114,452	661,239
Technology (\$500/unit)	986,495	\$500/unit	979,050	7,445
Library Enhancement (\$157.72/unit)	311,180	(\$157.72/unit)	308,831	2,349
Professional Development (\$100/unit)	197,299	(\$100/unit)	195,810	1,489
Textbooks (\$100/ADM)	3,066,815	\$75/ADM	2,285,975	780,840
Common Purchase (\$100/unit)	197,299		-	197,299
Student Growth	1,350,961		5,545,547	(4,194,586)
<b>Total Foundation Program</b>	<b>225,057,992</b>		<b>216,618,049</b>	<b>8,439,943</b>



**State Foundation Allocation BEFORE 10 mill match**

# FY 2025 State Equity Funding

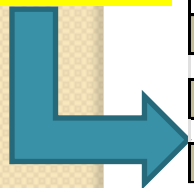
## State Department of Education

**FY 2025**

### State Education Foundation Allocation Report

<b>002 Baldwin County</b>	<b>FY 2025</b>		<b>FY 2024</b>	<b>Change</b>
System ADM	30,668.15		30,479.60	188.55
<b>Foundation Program Units</b>				
Teachers	1,777.49		1,766.10	11.39
Principals	41.00		42.00	(1.00)
Assistant Principals	43.00		38.00	5.00
Counselors	59.00		59.00	-
Librarians	45.50		46.00	(0.50)
Voc Ed Directors	5.00		5.00	-
Voc Ed Counselors	2.00		2.00	-
<b>Total Units</b>	<b>1,972.99</b>		<b>1,958.10</b>	<b>14.89</b>
<b>Foundation Program (State and Local Funds)</b>	<b>2025</b>		<b>2024</b>	
Salaries	121,447,044		117,234,034	4,213,010
Fringe Benefits	45,957,071		43,784,621	2,172,450
Other Current Expense (\$25,225/unit)	49,768,137	(\$23,068/unit)	45,169,729	4,598,408
Classroom Instructional Support				
Teacher Materials and Supplies (\$900/unit)*	1,775,691	(\$569.15/unit)	1,114,452	661,239
Technology (\$500/unit)	986,495	\$500/unit	979,050	7,445
Library Enhancement (\$157.72/unit)	311,180	(\$157.72/unit)	308,831	2,349
Professional Development (\$100/unit)	197,299	(\$100/unit)	195,810	1,489
Textbooks (\$100/ADM)	3,066,815	\$75/ADM	2,285,975	780,840
Common Purchase (\$100/unit)	197,299		-	197,299
Student Growth	1,350,961		5,545,547	(4,194,586)
<b>Total Foundation Program</b>	<b>225,057,992</b>		<b>216,618,049</b>	<b>8,439,943</b>
<b>Foundation Program (10 mill requirement)</b>	<b>(44,483,200)</b>		<b>(32,785,910)</b>	<b>(11,697,290)</b>
<b>Net State Foundation Funding for FY 2025</b>	<b>180,574,792</b>		<b>183,832,139</b>	<b>(3,257,347)</b>

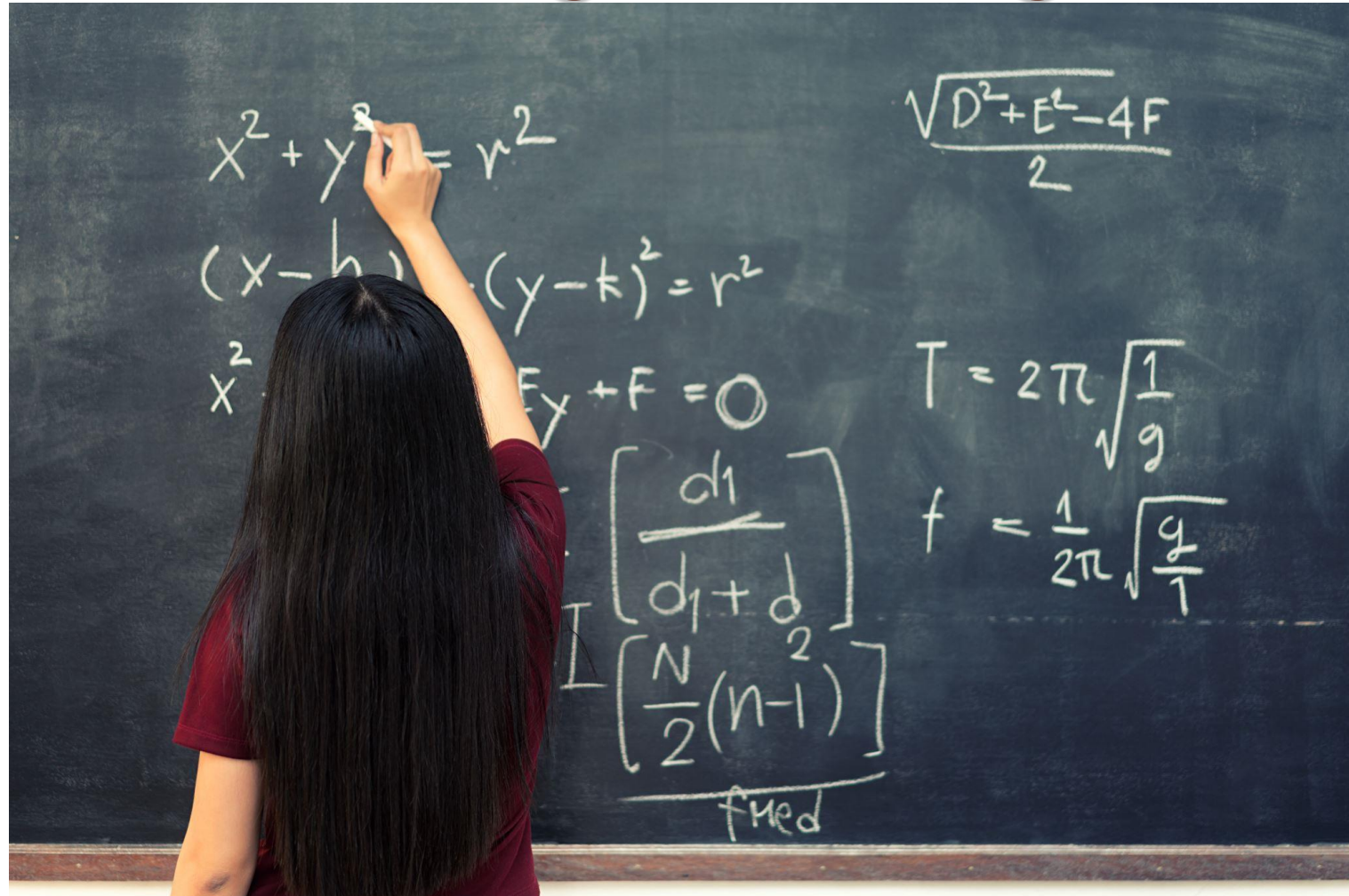
**NET  
FOUNDATION  
FUNDING  
AFTER 10 MILL  
MATCH**



# FY 2025 Other State Funding

REVENUES:	2025	2024	Variance	Comments
<b>State Revenues:</b>				
Foundation Program	181,209,910	183,832,139	(2,622,229)	
TEAMS	3,510,385	3,355,095	155,290	Still don't have full allocation but estimates are we will have over 200 TEAMS teachers
Transportation	16,158,820	15,182,114	976,706	Spending \$3 million locally to cover full operational cost
Capital Outlay	8,709,263	8,948,609	(239,346)	100% goes to capital maintenance projects, total capital maintenance projects budgeted for FY 25 is close to \$20 million
OSR Pre-Kindergarten Programs	3,069,434	2,733,149	336,285	More information in next slide
Transporation (Fleet Renewal)	2,395,596	2,297,043	98,553	Fleet Renewal based on pricing of \$75k per bus, actual cost is closer to \$150k (only covers 16 out of 32 buses needed)
Alabama Reading Initiative	1,940,000	1,940,000	0	Funds 16 out of 32 ARI reading coaches
School Nurse Program	3,395,831	2,371,202	1,024,629	Funds 43 out of 84 RN and LPN positions
At Risk	809,623	843,593	(33,970)	Funds 7 out of 22 Social Workers
Career Tech O &M	274,352	266,826	7,526	Career Tech Operations and Maintenance Funding
Alabama ESL	727,085	658,974	68,111	Funds 10 out of 64 ESL Positions
Preschool	1,385,822	1,256,525	129,297	Funds 18 out 40 Pre-K SPED Teachers
Gifted Education	481,959	388,822	93,137	Funds 4 out 42 teachers
Technology Coordinator	69,694	68,327	1,367	Not a realistic reimbursement when you include salary and benefits
Misc. SPED One Time SPED Grants & Fine Arts Grant	661,386	205,000	456,386	At Risk SPED Grant (one time funding for reading and speech applications for SPED students)
Total	224,799,160	224,142,418	451,742	

# Quick Statewide Summary on Updating Foundation Program Funding Formula





# Four Principles for Assessing a School Funding Formula

---

## **ADEQUACY**

- Is there enough funding in the system to enable schools to meet the state's educational mandate?
- Does the policy fulfill and protect the state's constitutional responsibilities to oversee an education system that can serve every child?

## **STUDENT NEED**

- Does the policy allocate greater resources toward students with greater educational needs?
- Does it factor in local funding capacity in ways that enable the efficient use of limited state dollars to target the greatest needs?

## **RESPONSIBILITY**

- Does the policy make clear the locus of decision-making for funding and budgeting, and split local and state responsibilities appropriately?

## **TRANSPARENCY**

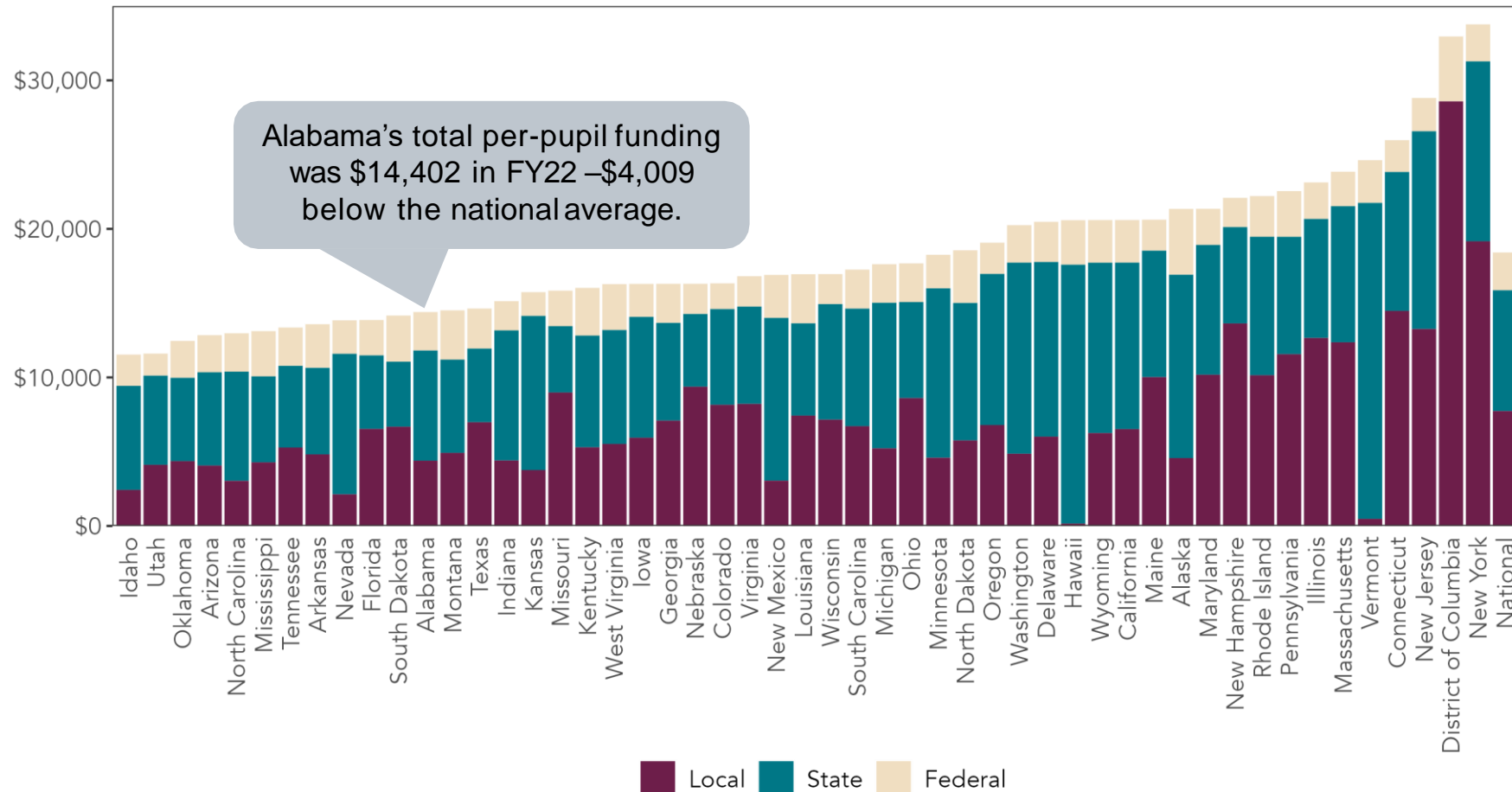
- Are policies clear and understandable on how funding is calculated and distributed? Are formulas only as complex as they need to be?
- Does reporting of revenue and expenditures create a feedback loop between student needs and state funding?

# Alabama faces challenges in each of the four principles when assessing state school finance policy

Principle	Evaluating Alabama's current system across each principle
<b>Adequacy</b>	<ul style="list-style-type: none"><li>• Inflation adjusted per-pupil revenues have decreased over time, leaving schools with less buying power for resources and labor</li><li>• Alabama ranks 39<sup>th</sup> in the country for per-pupil funding</li></ul>
<b>Student Need</b>	<ul style="list-style-type: none"><li>• Minimal additional funding for students with disabilities</li><li>• No correlation between rates of student poverty and additional state aid</li><li>• English Learner funding isn't tied to individual student need</li></ul>
<b>Responsibility</b>	<ul style="list-style-type: none"><li>• The current school finance system is complex and requires significant legislative tinkering to adjust with few clear levers for policymakers to address changing needs</li><li>• Only a small fraction of local revenue is accounted for in state policy</li></ul>
<b>Transparency</b>	<ul style="list-style-type: none"><li>• Foundation Reports includes revenues, but how those revenues (e.g. at-risk) are calculated is not clear to local districts and the public</li><li>• No clear mechanisms of accountability for state policymakers to address funding inequities</li></ul>

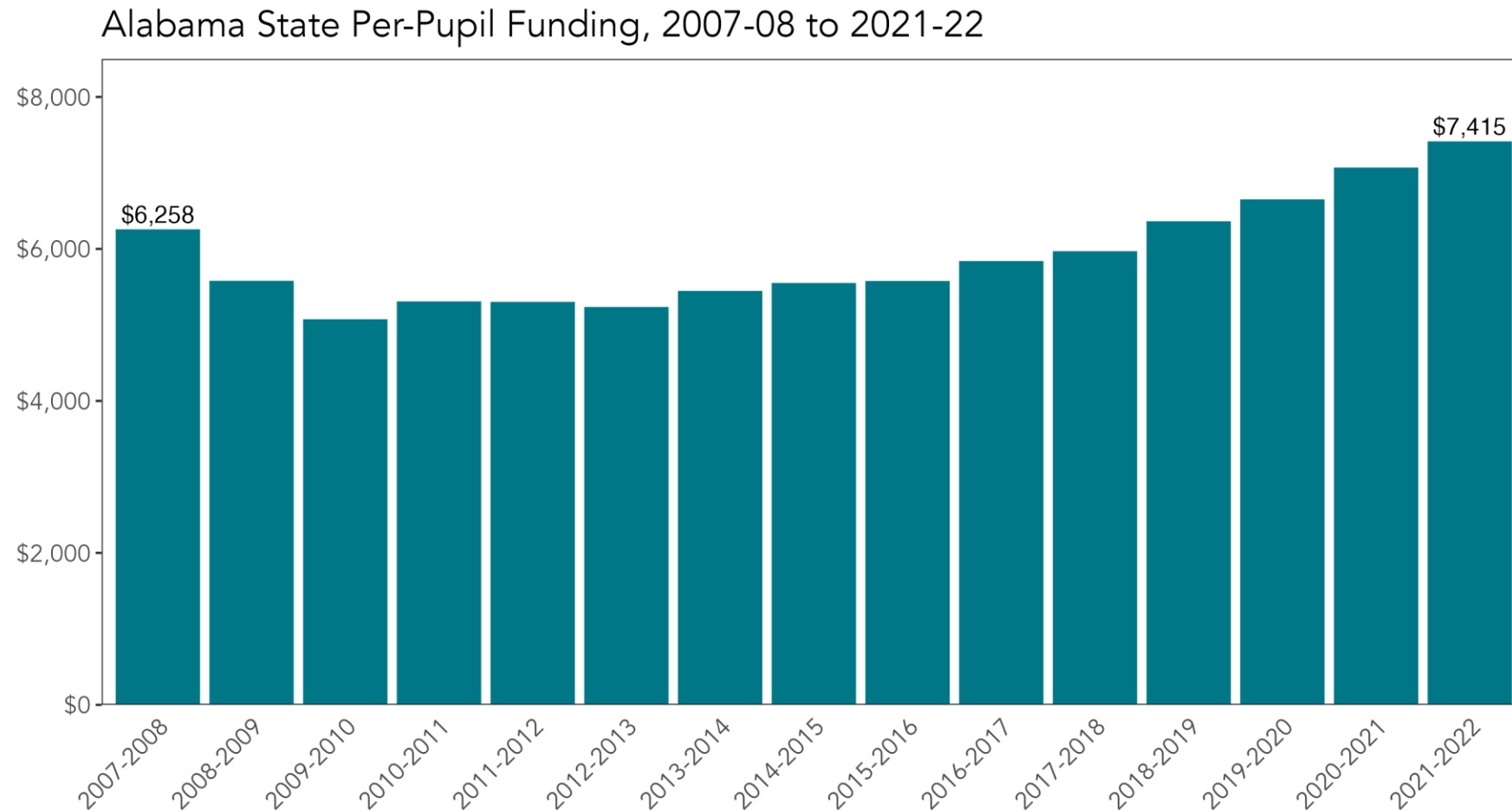
# Alabama ranks 39th nationally in total (state, local, and federal) funding & is below national per-pupil funding

Total Per-Pupil Funding by State, FY 2022



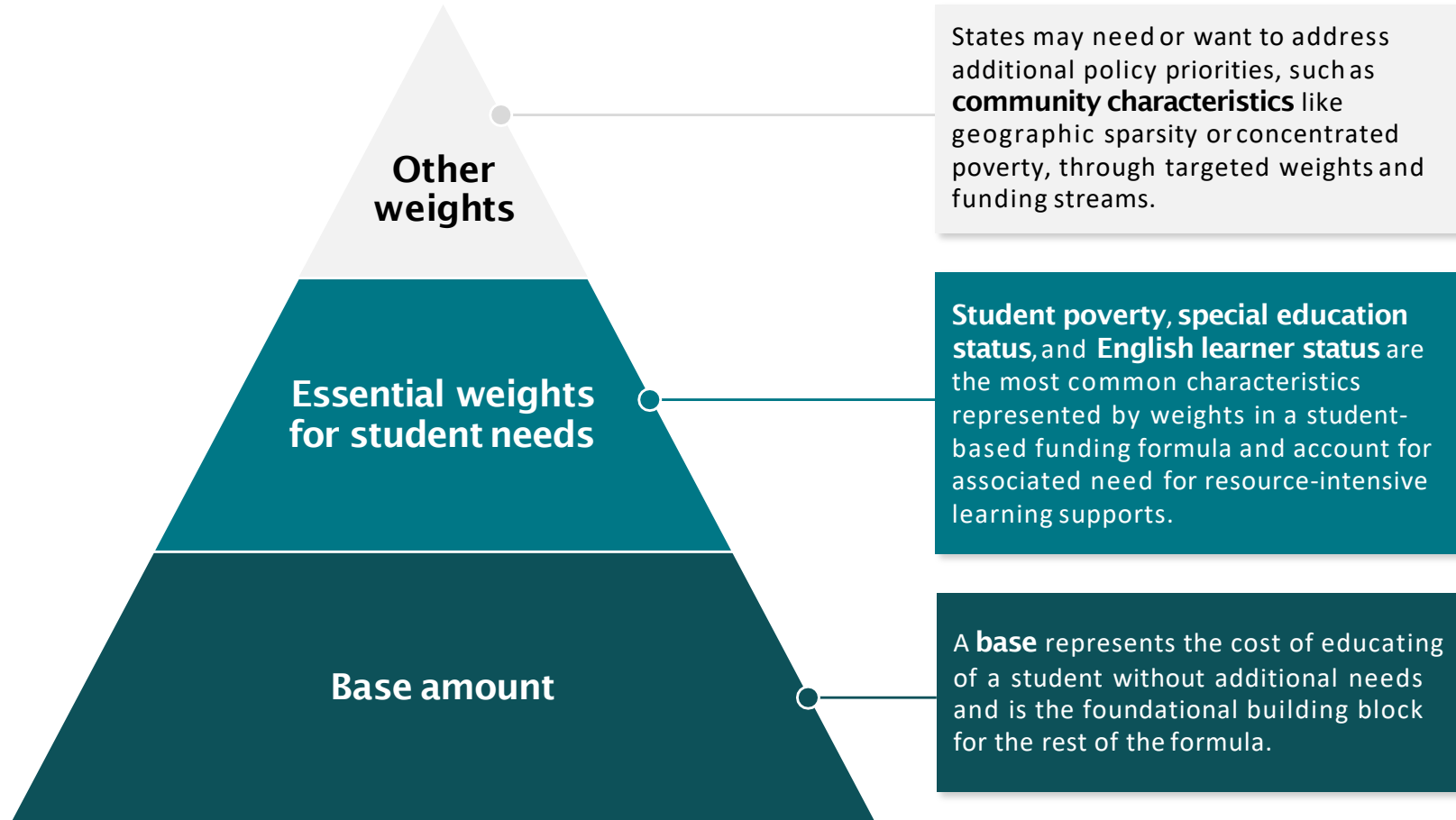


# In raw dollars, state funding in Alabama increased by more than \$1,100 per pupil from 2007-08 to 2020-22...



# I hope we move to a student-weighted formula similar to what 45 other states provide.....

---



# 2024-25 OSR Pre-K School Site

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

There are **39** total OSR Pre-K sites/classrooms in the district.

# OSR Pre-K Information

- Baldwin County is currently serving 645 PreK students through the OSR program.
- There are no new sites for 2024-25. The five SPED collab units remain the same as well. FY 25 award of \$3,069,434.
- OSR isn't fully funded program. Federal and mostly local funds make up the difference by nearly \$2.5 million.

OSR Playgrounds have specific requirements and are very costly.

- Playgrounds should have a minimum of 60 square feet per child (based on 18 children) and cannot be shared with older or younger children at the PK playtime.
- They must encompass adaptations for full participation by children with disabilities.
- They must be enclosed by a 4 foot or higher fence with secured gates.
- Must have appropriate shade covers.
- Equipment must be PK age-appropriate.

# Federal Revenue

REVENUES:	2025	2024	Variance
<b>Federal Revenues:</b>			
Individuals with Disabilities Act	7,639,566.00	7,633,898.00	5,668.00
Vocational Education	445,625.00	439,914.00	5,711.00
Title I-Part A	8,774,001.00	7,664,356.00	1,109,645.00
Title I-Neg. and Delinquent	95,412.00	77,936.00	17,476.00
Title II-Part A-Teacher & Princ. Trng.	1,222,117.00	1,225,852.00	(3,735.00)
Title III-English Language Acquisition	278,606.00	271,335.00	7,271.00
Title IV Part A - Student Support and Academic Enrichment	524,585.00	524,585.00	0.00
USDA - Food & Nutrition	13,794,587.00	13,880,849.00	(86,262.00)
Department of Defense	496,812.00	391,776.00	105,036.00
Other Federal Revenue	1,188,856.76	918,299.00	270,557.76
<b>Total</b>	<b>34,460,167.76</b>	<b>33,028,800.00</b>	<b>1,431,367.76</b>

FY 24 does not include ARP COVID relief funding, this is to create a better year over year comparison.

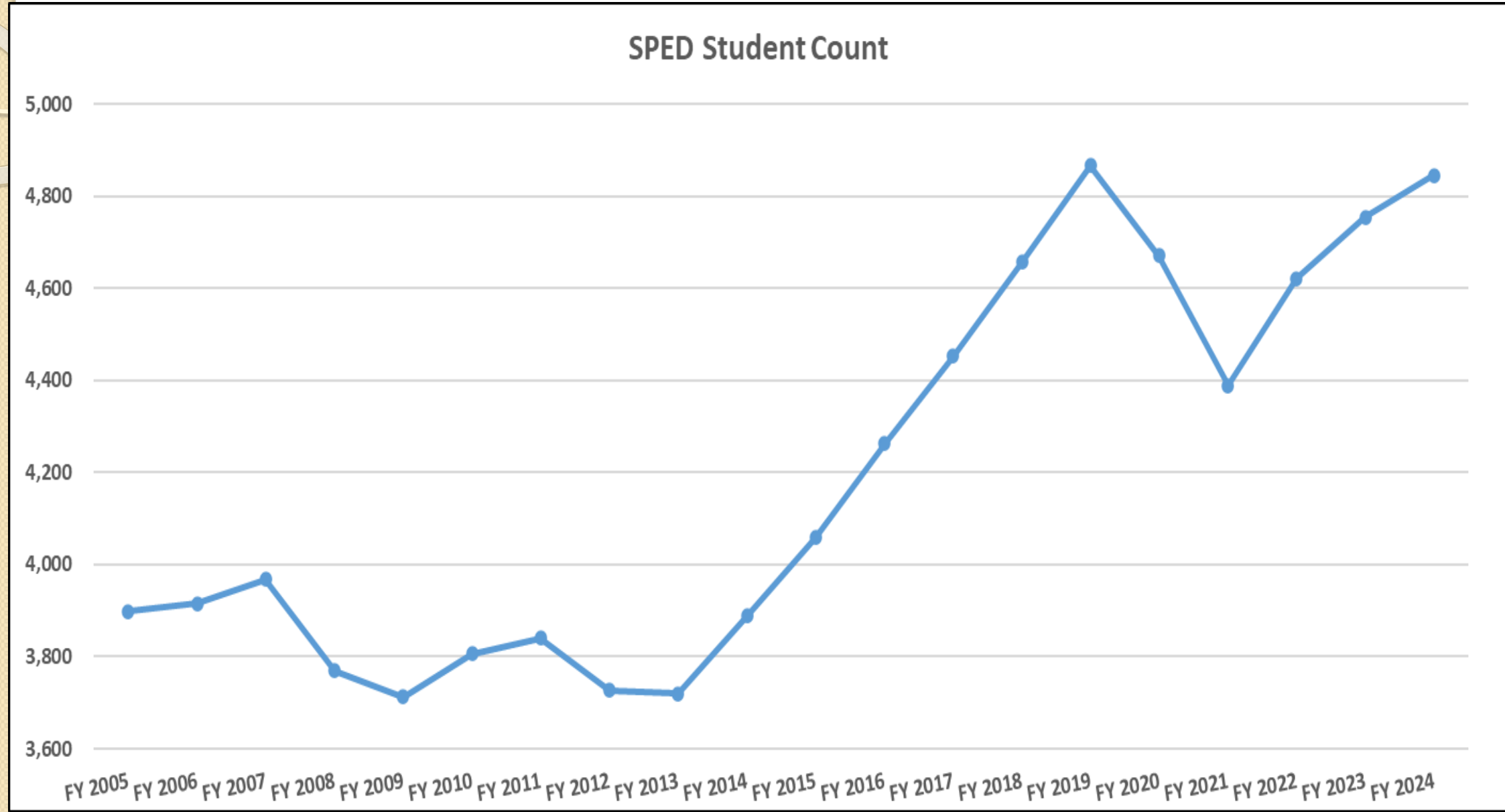
# Special Education Cost

- State Foundation Funded Expenditures for Special Services-  
**\$31,152,185**
- Federal Funded Special Services Expenditures (IDEA-Part B)-  
**\$7,639,566** →
- Local Funded Expenditures for Special Services-  
**\$10,581,655**
- FY 2025 Budgeted Expenditures for Special Education:  
**\$49,373,406**
- Special Ed Staff of **632** Employees
- Covering **4,845** special needs students \* (Federal Law requires the school system to provide services for students ages 3 – 21).

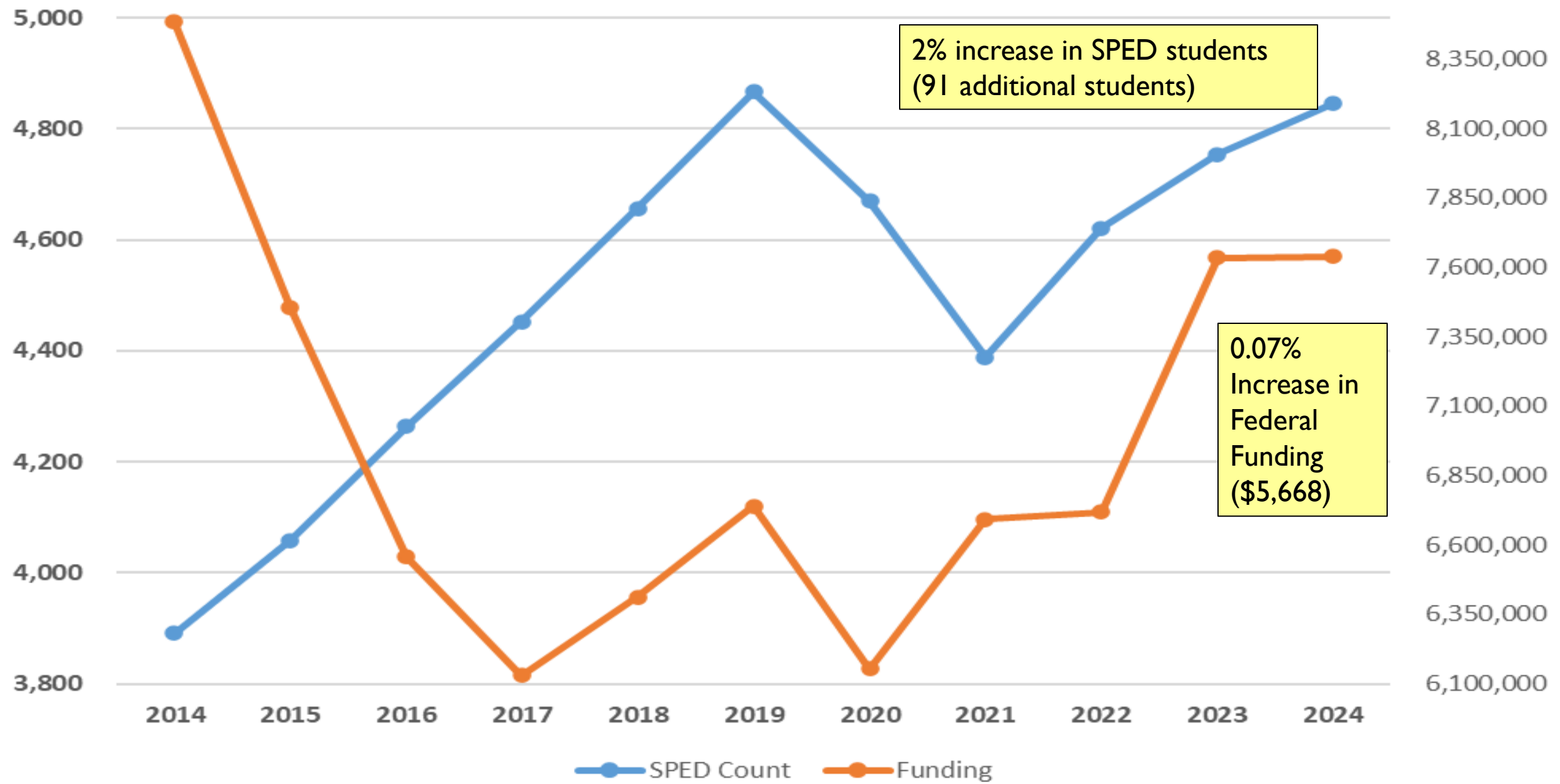
Federal law states that the US Department of Education will fund 40% of your special education needs, unfortunately they only fund 15% of the SPED cost. They mandate the rest but provide no funding.

\* Student numbers based on 2023-2024 enrollment

# Special Education Student Count



# SPED Student Count Versus Federal Funding

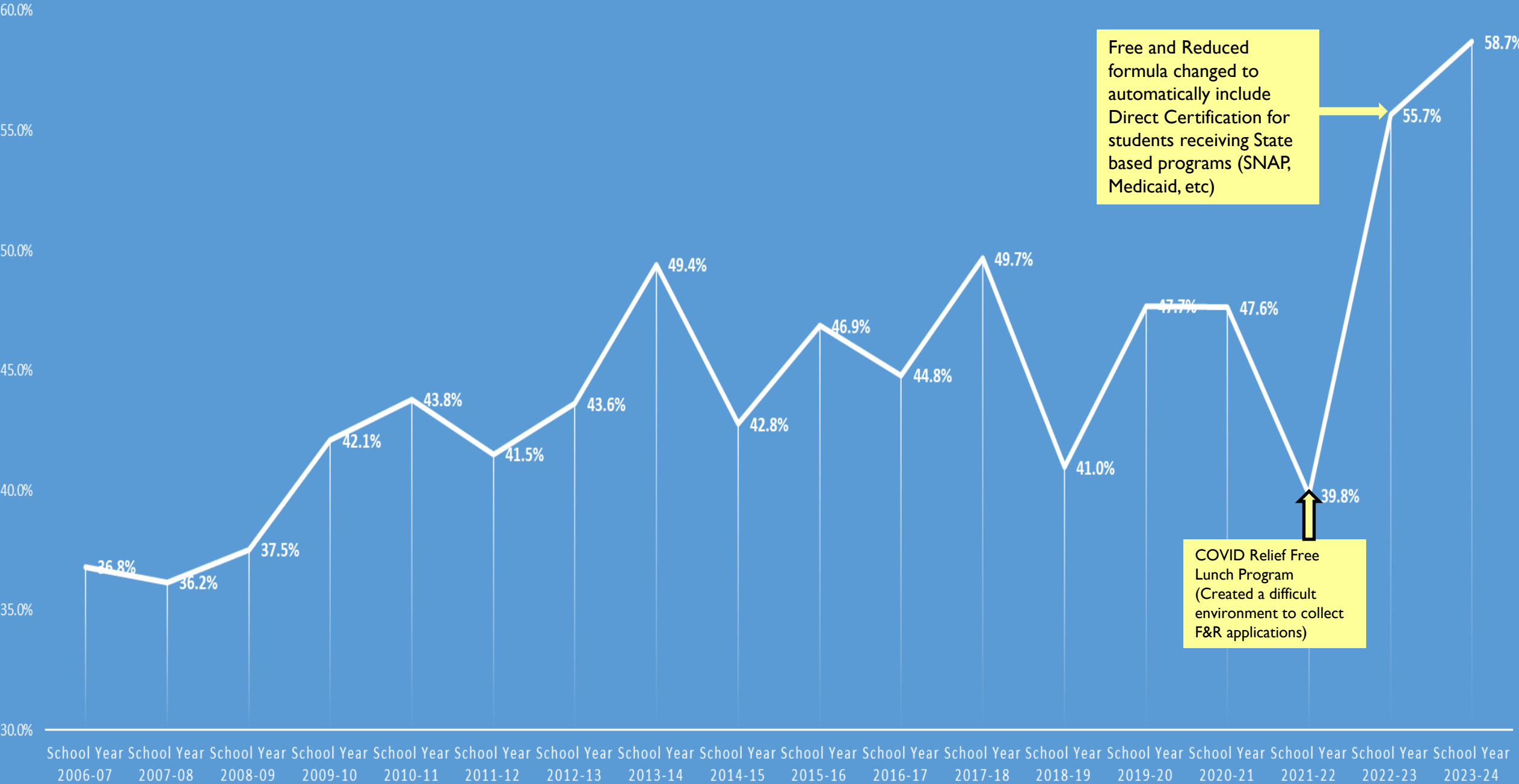




# BALDWIN COUNTY FREE AND REDUCED PERCENTAGES

Free and Reduced  
formula changed to  
automatically include  
Direct Certification for  
students receiving State  
based programs (SNAP,  
Medicaid, etc)

COVID Relief Free  
Lunch Program  
(Created a difficult  
environment to collect  
F&R applications)



# FY25 Title I Schools by Rank & Serve

## Public Low Income Student Percentage

School	Percentage
Swift Elementary School	98.40%
Pine Grove Elementary School	92.75%
Foley Elementary School	89.46%
Summerdale School	86.59%
Foley Middle School	85.41%
Florence B. Mathis Elementary	83.21%
Bay Minette Elementary	82.67%
Robertsdale Elementary	82.34%
Magnolia School	81.92%
Bay Minette Middle School	79.81%
Silverhill School	79.30%
Foley High School	76.44%
Elsanor School	76.04%
Delta Elementary School	73.79%
Loxley Elementary School	73.46%
Central Baldwin Middle School	73.12%
Stapleton School	69.63%
Perdido Elementary School	68.68%
Rosinton School	68.20%
Daphne Elementary School	64.67%
Elberta Elementary School	64.06%
Elberta Middle School	63.57%
WJ Carroll Intermediate School	61.11%
J. Larry Newton School	56.05%
Daphne East Elementary School	45.61%
Fairhope West Elementary	41.03%

A total of 26 Title I schools for the 2024-25 year (First year for Daphne East Elementary)

# Child Nutrition Program Summary

- Last school, we served 4,040,457 meals\*
- 266 CNP employees countywide
- Revenue
  - USDA \$13,794,587
  - Estimated Sales: \$ 962,653\*\*
  - Additional Local Funds \$ 6,123,051
  - Other (State Rebates) \$ 1,447,829
- Total Revenue: \$22,328,120

\* 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.



# CNP FUN FACTS



Serving approximately 4,462,080 eight-ounce bottles of milk. This would fill almost 8 swimming pools.



2024-25 CEP

Currently serving about 20,000 lunches per day compared to 17,000 last year at this time.



Purchased approximately 308,800 pounds of apples which is the weight of around 12 school buses.



# City System Pro Rata % for Local Revenue

	Oct 23 ADM	Pro Rata %
Baldwin Co	30,668.15	89.0901%
Gulf Shores	2,535.25	7.3648%
Orange Beach	1,220.35	3.5451%
	34,423.75	100%

# City Systems Impact on Main Local Revenue Sources

FY 2025 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	74,590,416.00	89.09%	66,024,179	7.36%	5,493,435	3.55%	2,644,305
3 mills District 2 Tax	25,329,374.73		15,376,921	n/a	4,030,899		5,921,555
<b>Total 12 Mills</b>	<b>99,919,790.73</b>		<b>81,401,099</b>		<b>9,524,333</b>		<b>8,565,860</b>
<b>County Wide Sales Tax</b>							
1% Regular	70,612,763.50	89.09%	62,908,911	7.36%	5,200,489	3.55%	2,503,293
1% Penny Sales Tax	70,612,763.50	89.09%	62,908,911	7.36%	5,200,489	3.55%	2,503,293
<b>Total Regular Sales Tax</b>	<b>141,225,527.00</b>		<b>125,817,822.00</b>		<b>10,400,978</b>		<b>5,006,586</b>
<b>Total Local Tax Revenue</b>	<b>241,145,317.73</b>		<b>207,218,921.45</b>		<b>19,925,311</b>		<b>13,572,446</b>

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)

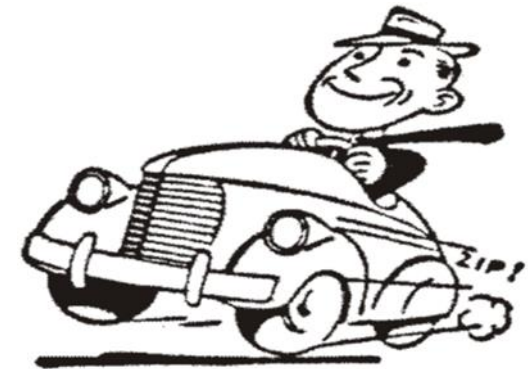


# General Fund Local Revenue

<b><u>GENERAL FUND ONLY</u></b>			<b>Variance</b>
	<b>2025</b>	<b>2024</b>	
<b>Local Revenues:</b>			
Ad Valorem Taxes (Includes Probate)	88,010,375	80,825,681	7,184,694
Business Privilege Tax	1,200,000	1,200,000	0
County Sales and Use Tax (2%)	129,008,983	131,349,719	(2,340,736)
Other County Revenue	626,000	430,462	195,538
Bank Interest Revenue	10,000,000	7,000,000	3,000,000
Other Revenue (After School and Reimbursements)	3,788,253	2,729,601	1,058,652
<b>Total Local Revenue</b>	<b>232,633,611</b>	<b>223,535,463</b>	<b>9,098,148</b>
<b>Less State Required 10 Mill Match</b>	<b>(44,483,200)</b>	<b>(32,785,910)</b>	<b>(11,697,290)</b>
<b>Balance for Local Use</b>	<b>188,150,411</b>	<b>190,749,553</b>	<b>(2,599,142)</b>

# Ad Valorem Budget

	Ad Valorem		
	FY 2025	FY 2024	Variance
Property Taxes	81,401,099	74,705,981	6,695,118
Probate Taxes	6,609,276	6,119,700	489,576
	<b>88,010,375</b>	<b>80,825,681</b>	<b>7,184,694</b>





# 3 Mill Districts

Fairhope 3 Mill 2024-2025	
Estimated Ad Valorem (2024-2025)	3,505,961.95
Estimated Probate (Jan 24 - Dec 24)	244,707.23
	3,750,669.18

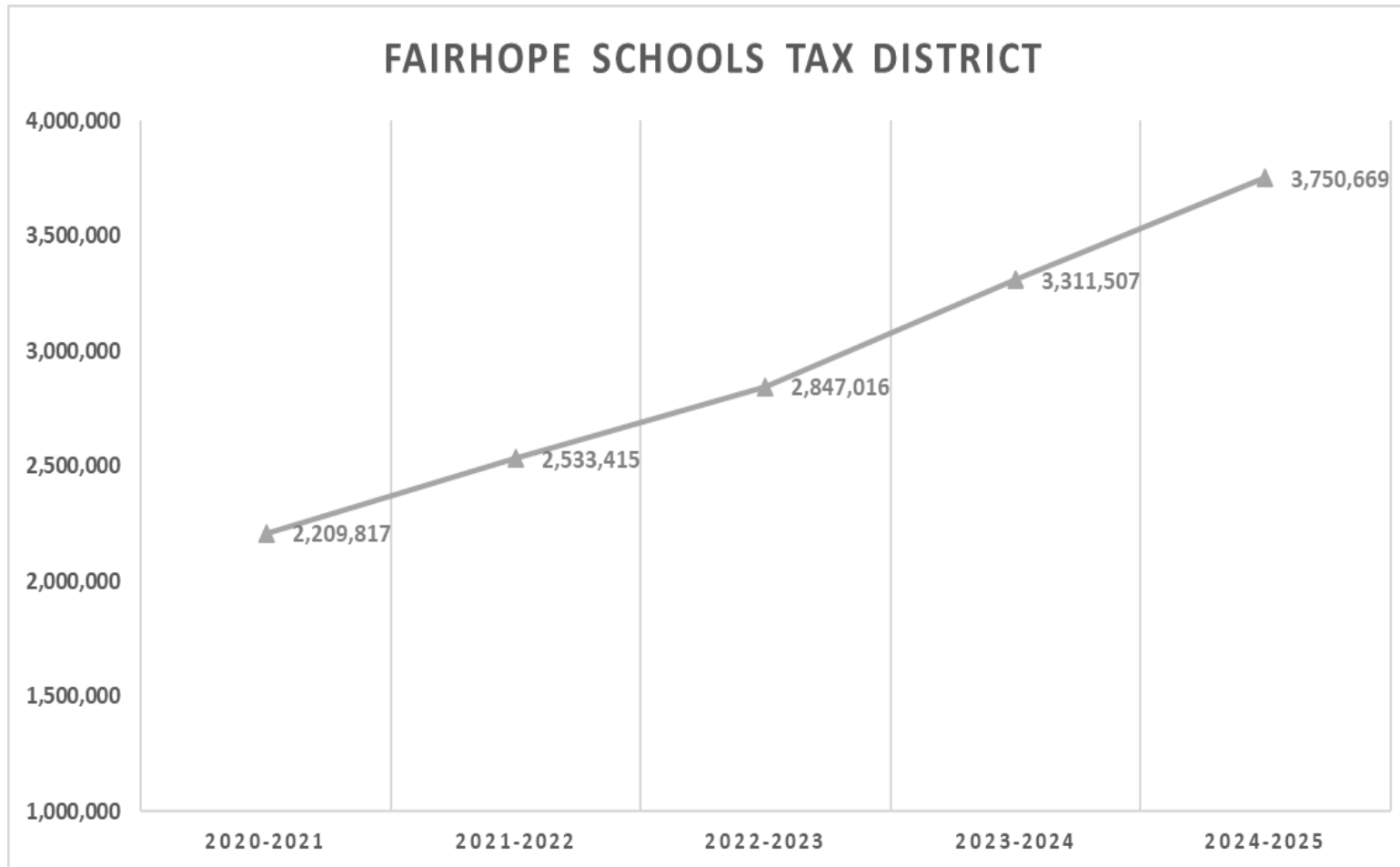
Daphne 3 Mill 2024-2025	
Estimated Ad Valorem (2023-2024)	2,350,909.48
Estimated Probate (Jan 23 - Dec 23)	98,799.14
	2,449,708.62

Central Baldwin 3 Mill 2024-2025	
Estimated Ad Valorem (2023-2024)	1,532,439.03
Estimated Probate (Jan 23 - Dec 23)	101,615.37
	1,634,054.40

Spanish Fort 3 Mill 2024-2025	
Estimated Ad Valorem (2024-2025)	1,204,973.12
Estimated Probate (Jan 24 - Dec 24)	115,035.15
	1,320,008.27

See the June 4<sup>th</sup> special board meeting agenda for detailed recommendations approved by each committee for the 2024-2025 school year.

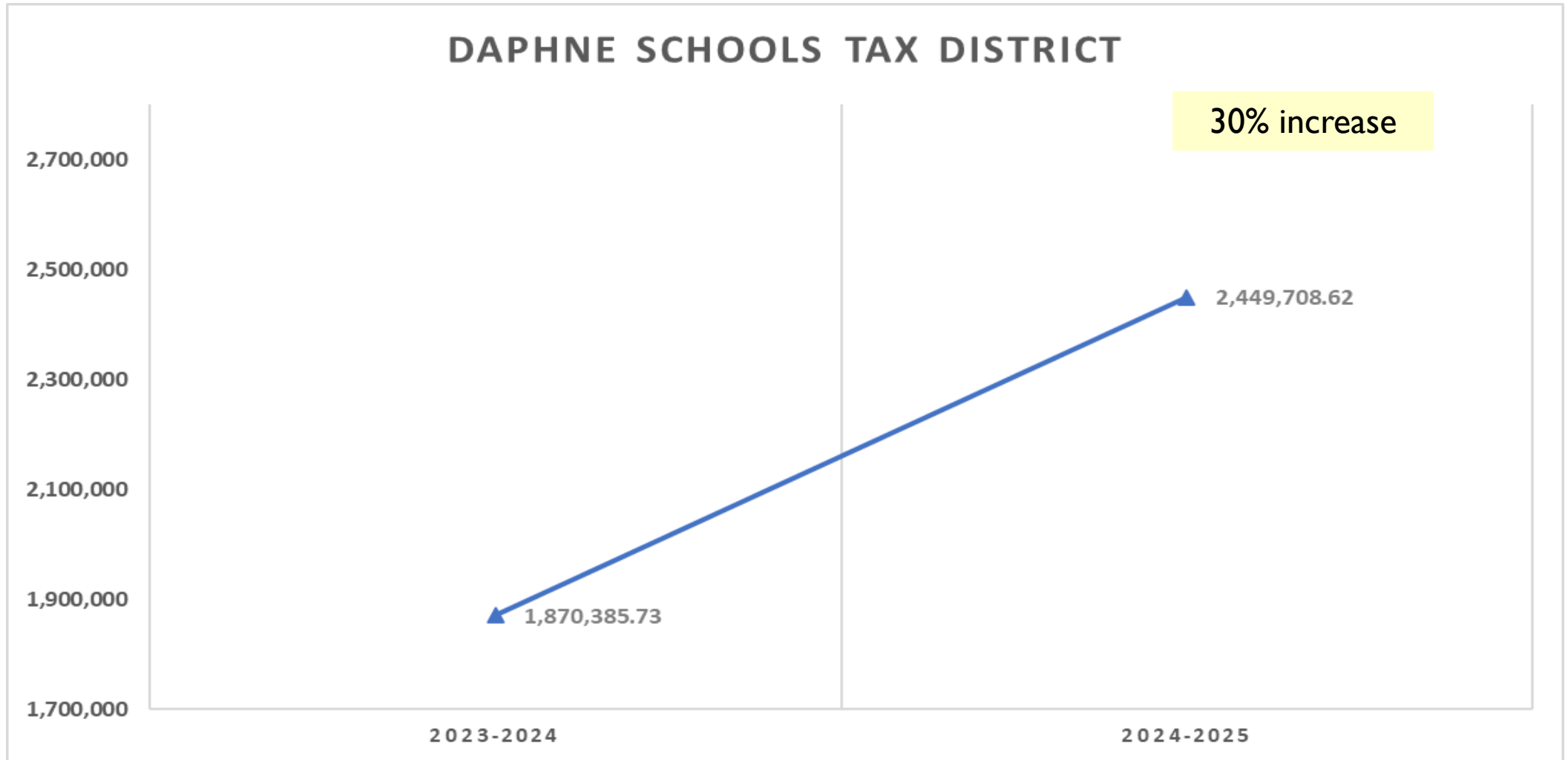
# 3 Mill Revenue Growth



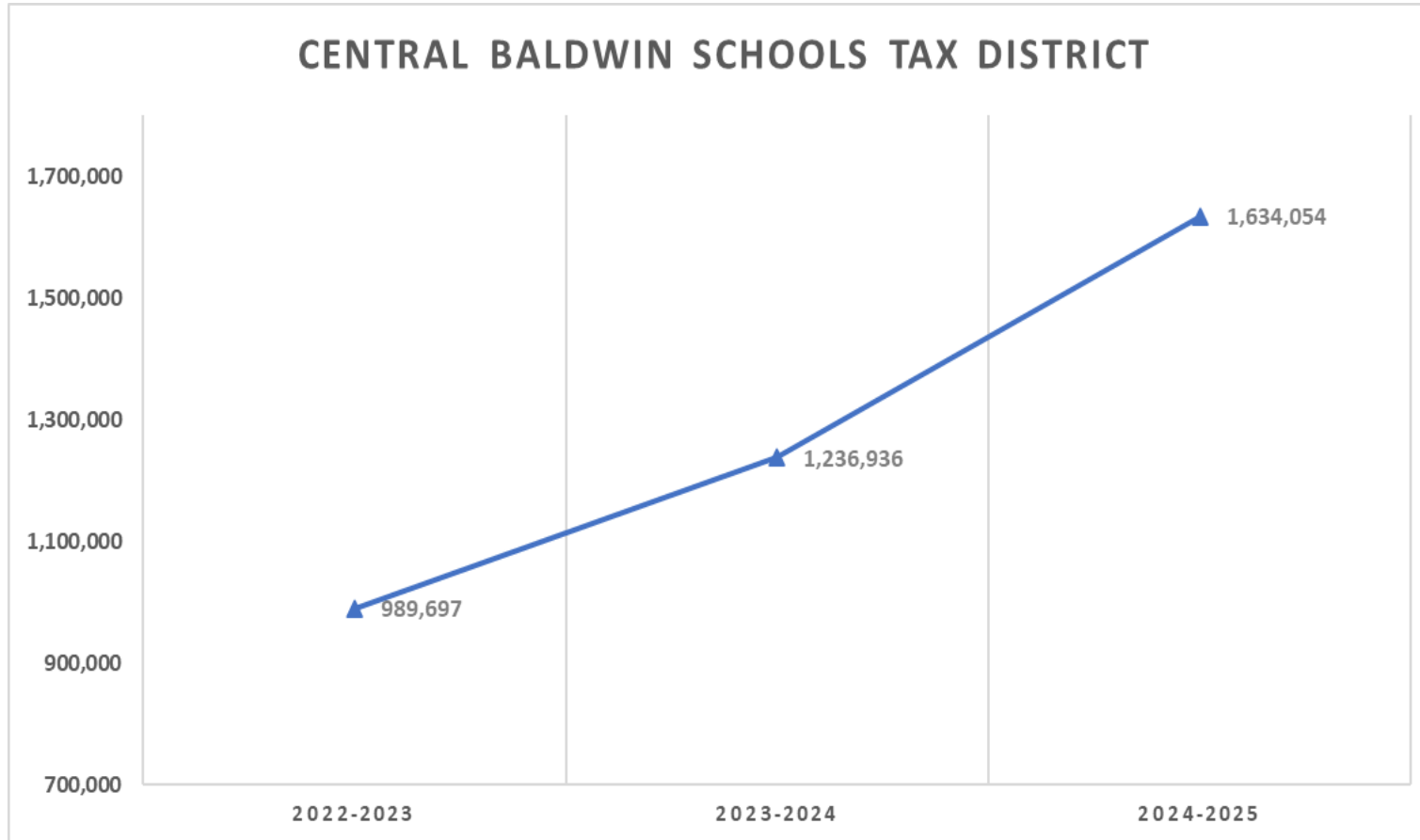
13% year over year increase!!!

70% increase since created!!!!

# 3 Mill Revenue Growth

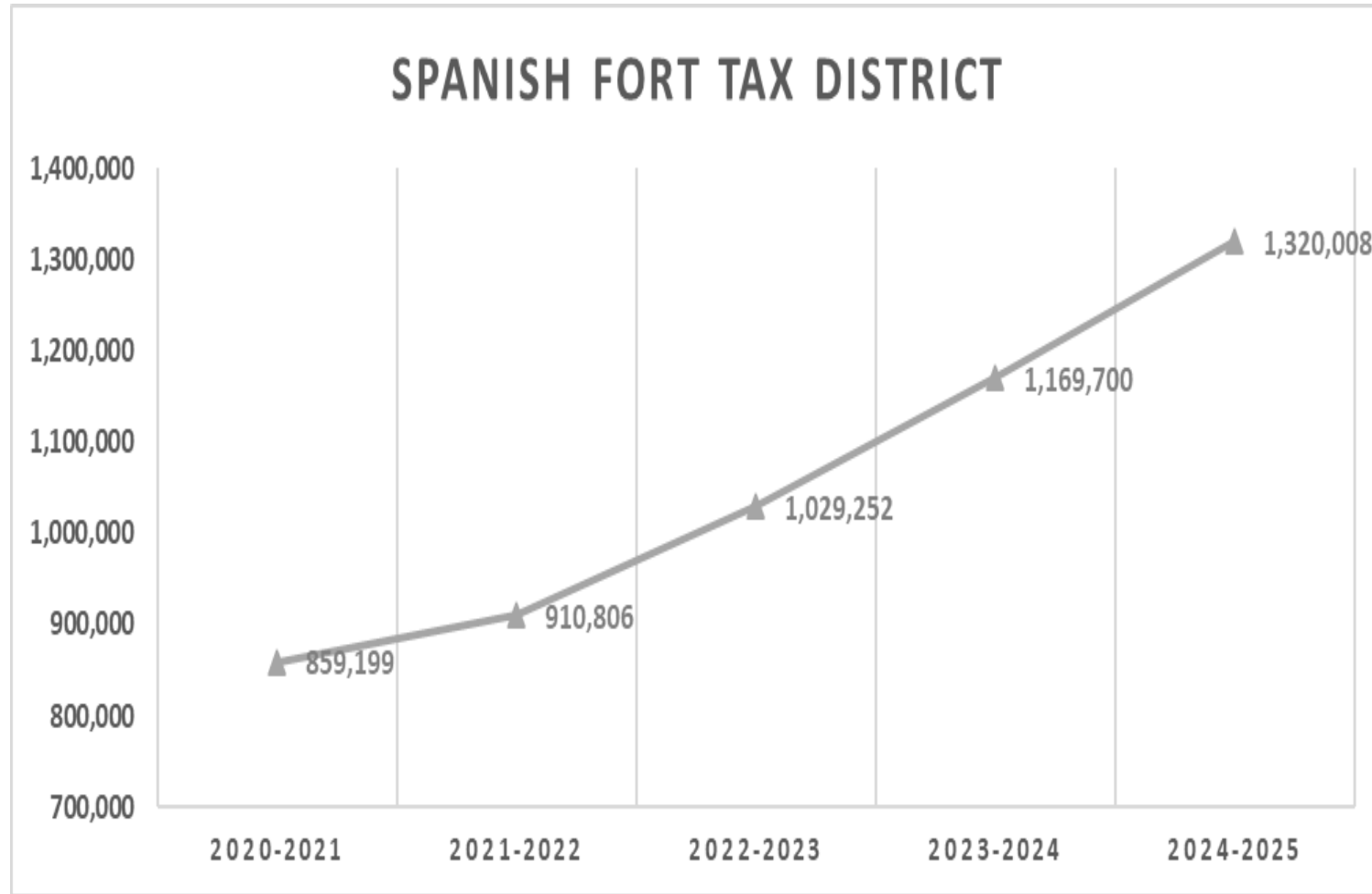


# 3 Mill Revenue Growth



32% year over year growth!!!

# 3 Mill Revenue Growth



Year over Year Growth  
of 13%!!!

54% increase since  
created!!!

# Halfway There, Lets Keep Cruising



# FY 2025 Expenditures

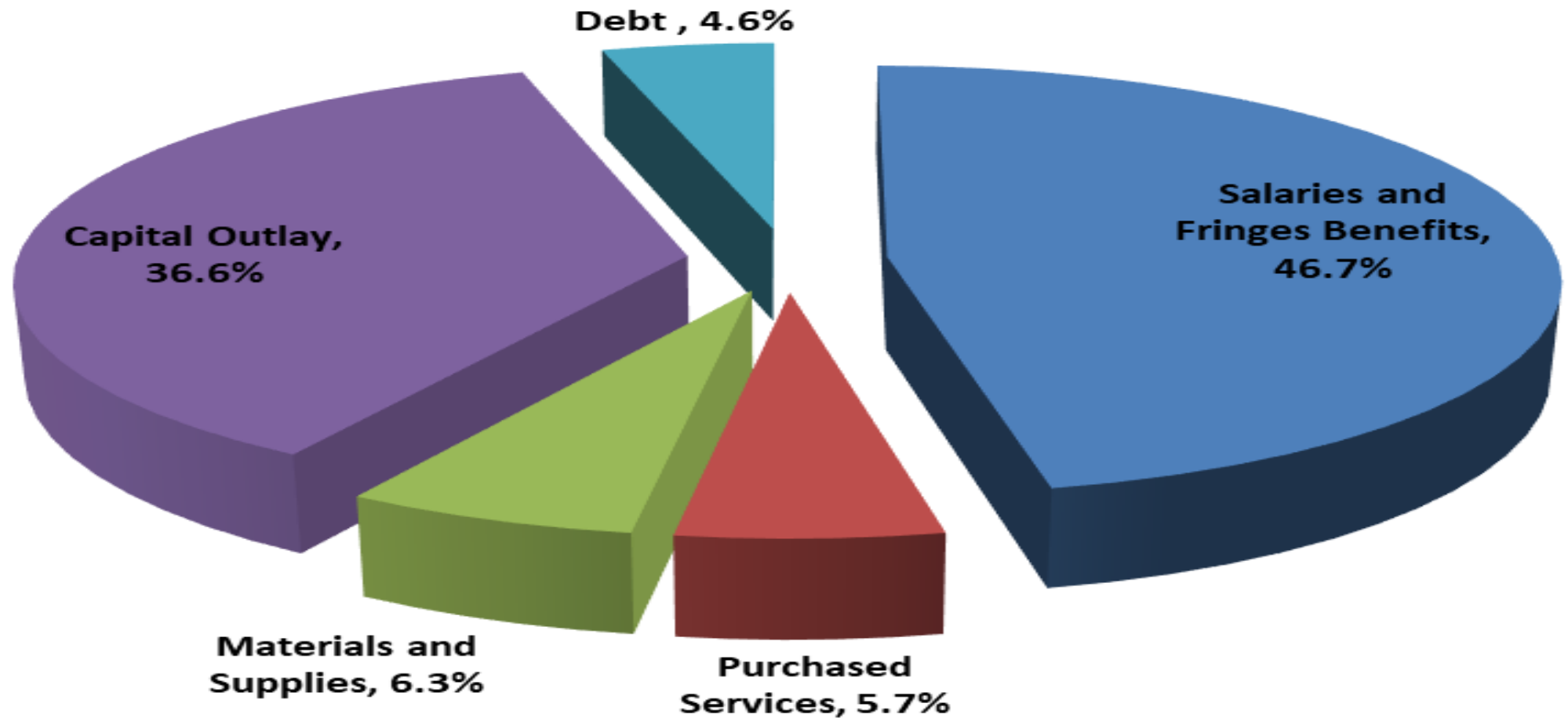
BALDWIN COUNTY BOARD OF EDUCATION  
COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL AND EXPENDABLE TRUST FUNDS  
FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	EXHIBIT B-I-A
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	TOTAL (Memo Only)
REVENUES						
STATE REVENUES	213,694,301.00	0.00	236,643.55	10,868,215.45	0.00	224,799,160.00
FEDERAL REVENUES	0.00	34,460,167.81	0.00	0.00	0.00	34,460,167.81
LOCAL REVENUES	232,633,611.22	38,723,198.63	1,939,851.00	0.00	1,732,339.00	275,028,999.85
OTHER REVENUES	690,000.00	394,893.86	0.00	0.00	0.00	1,084,893.86
TOTAL REVENUES	447,017,912.22	73,578,260.30	2,176,494.55	10,868,215.45	1,732,339.00	535,373,221.52
EXPENDITURES:						
INSTRUCTIONAL SERVICES	218,804,273.19	17,391,192.10	0.00	2,775,220.51	530,041.00	239,500,726.80
INSTRUCTIONAL SUPPORT SERVICES	63,279,770.61	6,236,796.11	0.00	0.00	437,319.00	69,953,885.72
OPERATIONS & MAINTENANCE	28,695,923.79	34,228,893.72	0.00	2,863,095.00	51,689.00	65,839,601.51
AUXILIARY SERVICES	20,494,081.50	29,708,020.04	0.00	4,800,000.00	67,791.00	55,069,892.54
GENERAL ADMINISTRATIVE SERVICES	17,564,710.00	1,069,841.09	0.00	0.00	0.00	18,634,551.09
CAPITAL OUTLAY	0.00	2,773,908.22	0.00	263,369,206.95	0.00	266,143,115.17
DEBT SERVICES	0.00	26,405.00	34,899,759.97	0.00	0.00	34,926,164.97
OTHER EXPENDITURES	9,486,309.00	3,773,839.97	0.00	0.00	376,583.00	13,636,731.97
TOTAL EXPENDITURES	358,325,068.09	95,208,896.25	34,899,759.97	273,807,522.46	1,463,423.00	763,704,669.77
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	2,955,956.49	11,396,184.82	34,868,558.53	85,000,000.00	0.00	134,220,699.84
OTHER FUND USES	89,736,147.35	1,778,596.00	0.00	0.00	0.00	91,514,743.35
TOTAL OTHER FUND SOURCES (USES)	(86,780,190.86)	9,617,588.82	34,868,558.53	85,000,000.00	0.00	42,705,956.49
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	1,912,653.27	(12,013,047.13)	2,145,293.11	(177,939,307.01)	268,916.00	(185,625,491.76)
BEGINNING FUND BALANCE - OCT 1	90,149,753.14	30,648,350.34	9,944,729.18	248,775,859.52	961,307.00	380,479,999.18
ENDING FUND BALANCE - SEPT 30	92,062,406.41	18,635,303.21	12,090,022.29	70,836,552.51	1,230,223.00	194,854,507.42



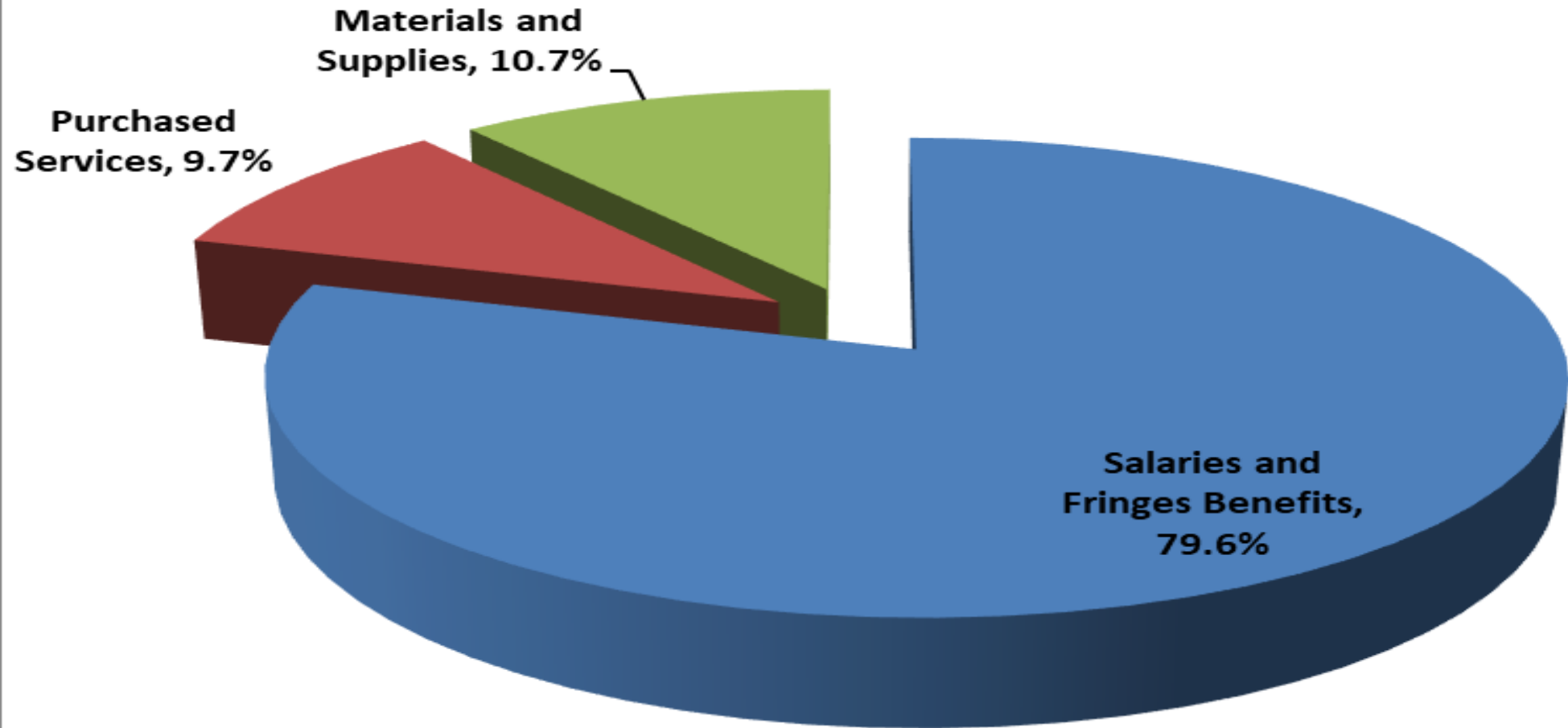
# Categories of Expenditures - FY 2025

All Funds and Expenditures including Capital Projects and Debts



# Categories of Expenditures - FY 2025

Excluding Capital Projects and Debt Service



\$351 million in Salaries and Benefits

# FY 2025 Personnel By Funding Source

<b>Budgeted Staff for FY 2025 by Fund Source</b>	
<b>State Programs</b>	
State Foundation	1,973
Nurse	44
Transportation	336
AL Reading Init.	17
OSR Pre-K and SPED Pre-K	59
State ESL	10
State OCE (Support Units)	716
State Other At-Risk,JDC,Career C)	16
<b>Total State</b>	<b>3,170</b>
<b>Federal Programs</b>	
IDEA Part B	93
Title Programs	44.4
CNP	266
Fed Other	7
<b>Total Federal</b>	<b>410</b>
<b>Local Programs</b>	
Sales Tax Funded	802
Other Locally Funded	30
<b>Total Local</b>	<b>832</b>
<b>Total Employees</b>	<b>4,412</b>

# State OCE (Other Current Expense)

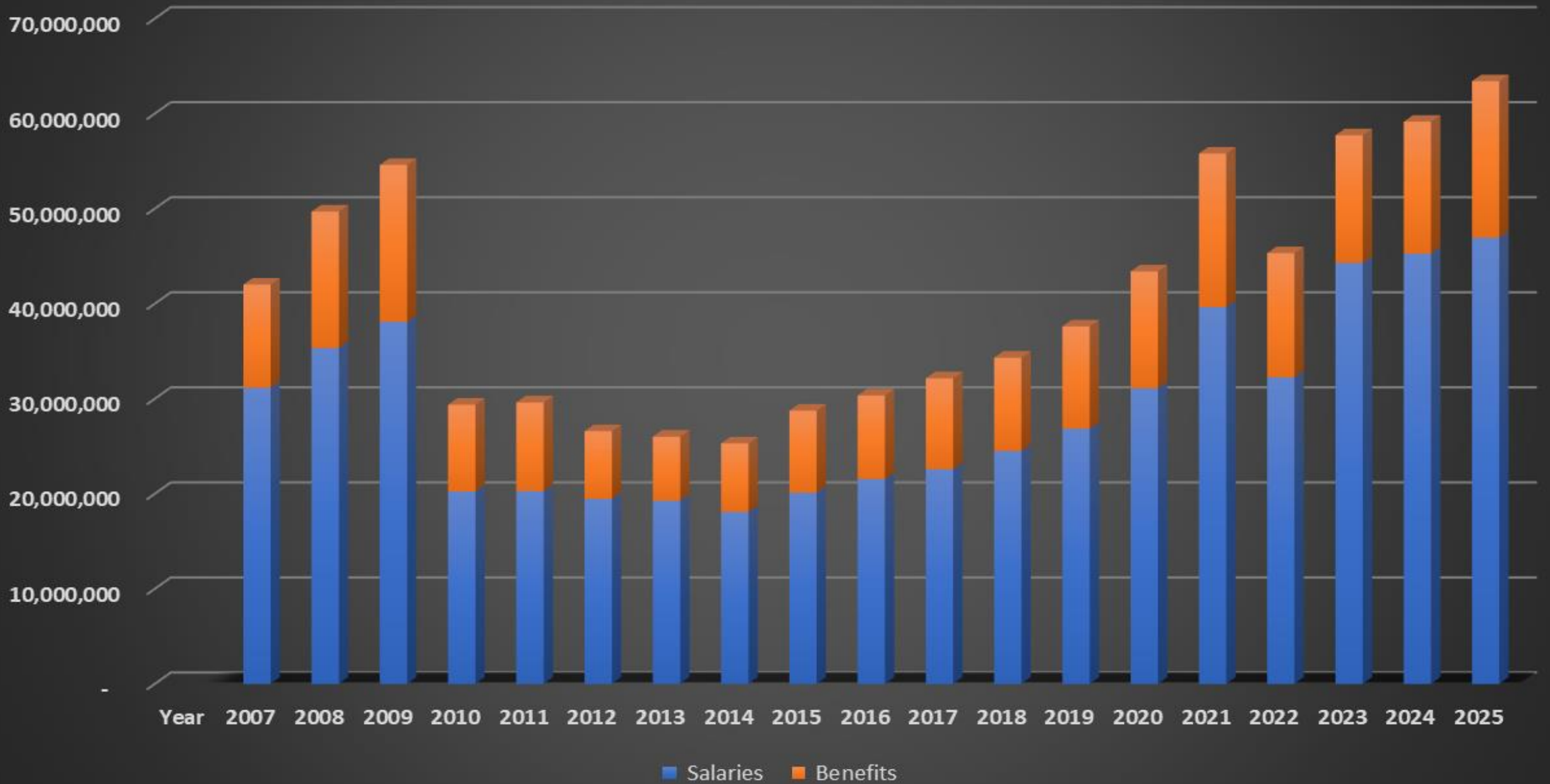
- This is the only State Funding Source where we have some discretion on how we utilize
- This is where we fund school-based support positions to help manage and keep under control our locally funded positions.

Budgeted Staff for FY 2025 with OCE (Discretionary State Funds)	
Other Current Expense	
School Support Personnel	
Teacher Aides (Special Ed, Instructional)	270
Clerical (Bookkeepers, Registrar, Secretary, etc.)	178
Technical (IT Technicians, Nurses, Social Workers, etc.)	48
Maintenance (Custodians, Mechanics, HVAC Repair, etc.)	220
<b>Total Number of Staff Budgeted with Local Funds</b>	<b>716</b>
<b>Total Cost of Salaries and Benefits</b>	<b>\$ 36,738,226</b>

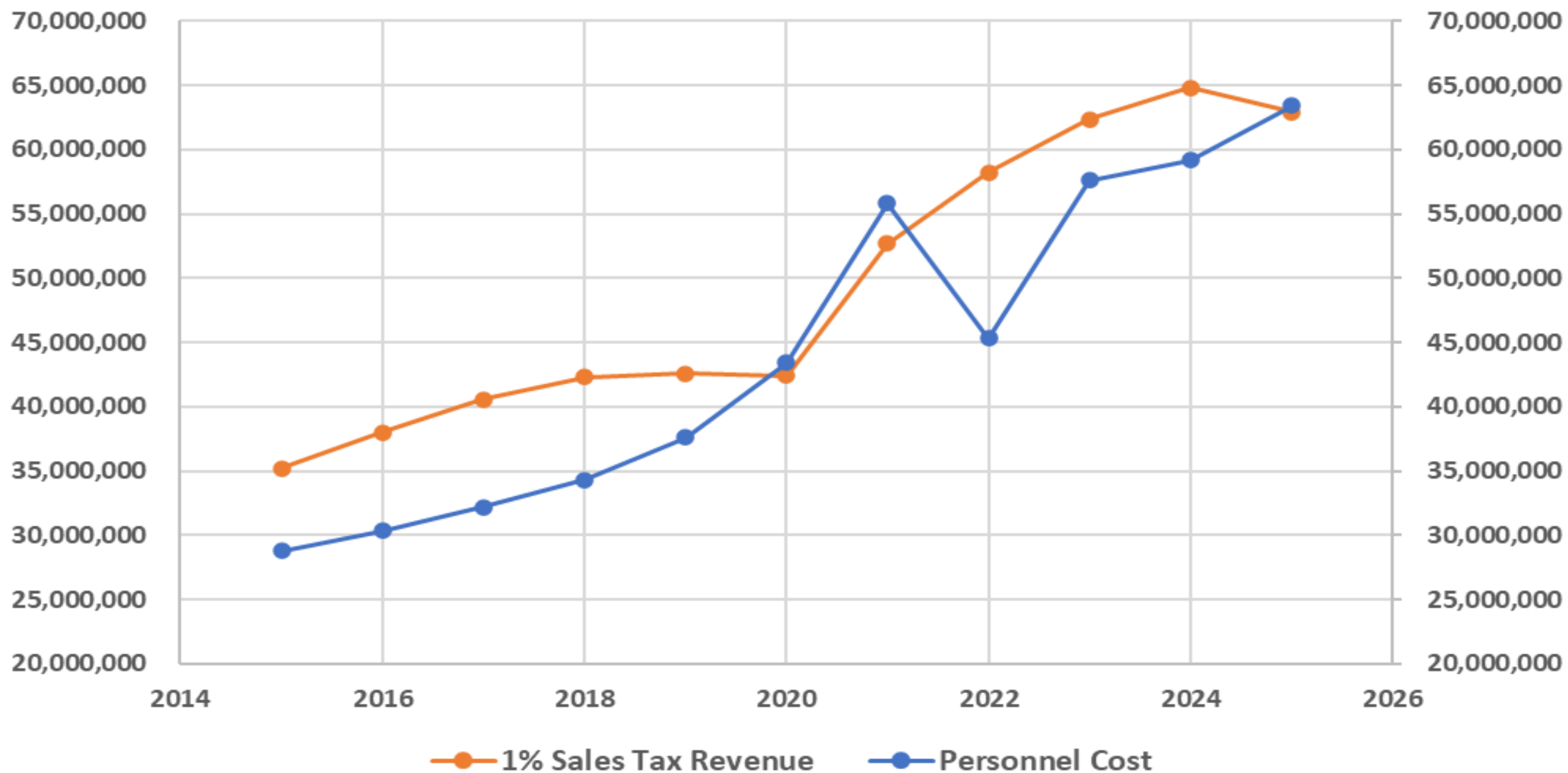
# Locally Sales Tax Funded Position

Budgeted Staff for FY 2025 with Local Funds	
Teacher Certified Staff	
Teachers	337
Counselors	24
Asst Principals	36
Other Certified Employees	35
School Support Personnel	
Teacher Aides (Special Ed, Instructional)	101
Clerical (Bookkeepers, Registrar, Secretary, etc.)	35
Technical (IT Technicians, Nurses, Social Workers, etc.)	63
Maintenance (Custodians, Mechanics, HVAC Repair, etc.)	89
Bus Drivers	61
Other Administrative Positions	21
<b>Total Number of Staff Budgeted with Local Funds</b>	<b>802</b>
<b>Total Cost of Salaries and Benefits</b>	<b>\$ 63,433,356</b>

# Locally Funded Personnel Salaries and Benefits



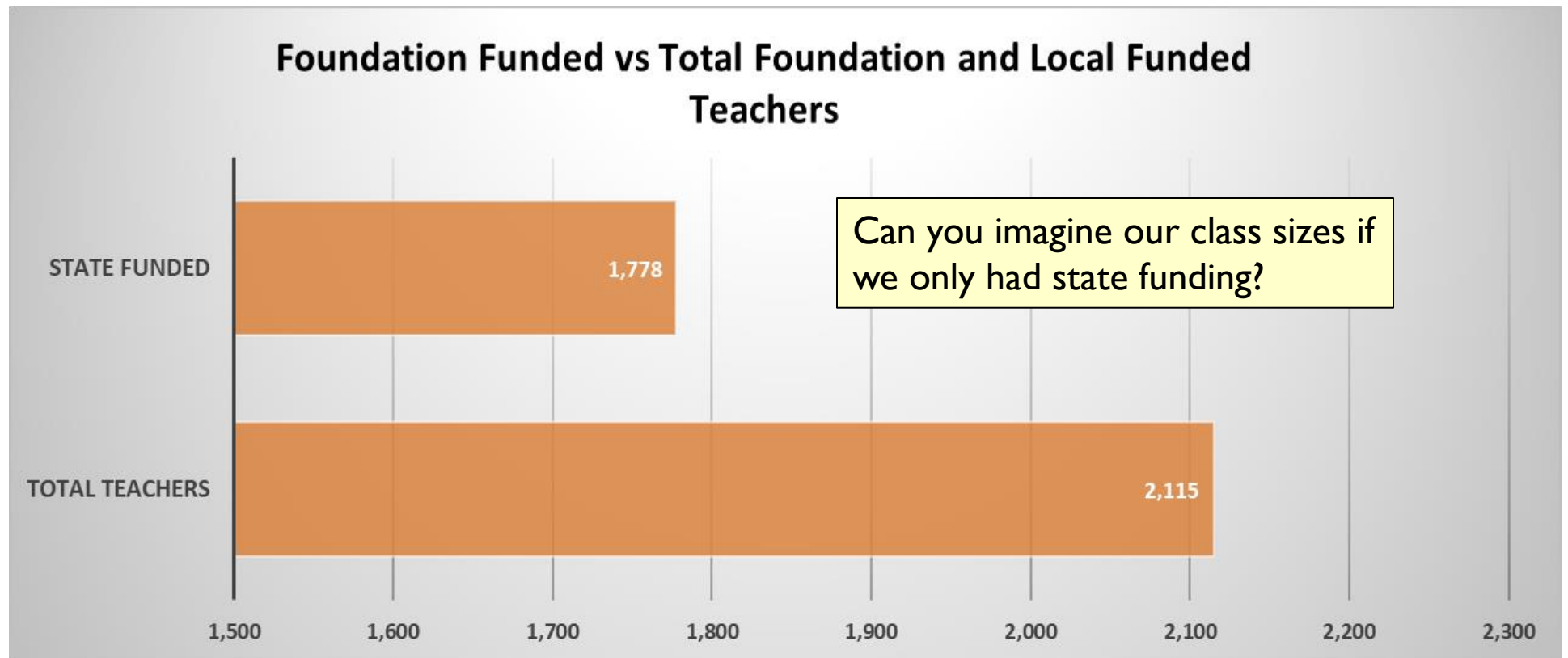
# 1% Sales Tax vs Local Personnel Cost





# State Funded Teachers vs Total Teachers

337 Locally Funded Teachers at a cost of over \$30 million!



# Countywide Teachers Per Student Averages

High School – 16.96

Middle School- 16.11

Elementary – 14.01

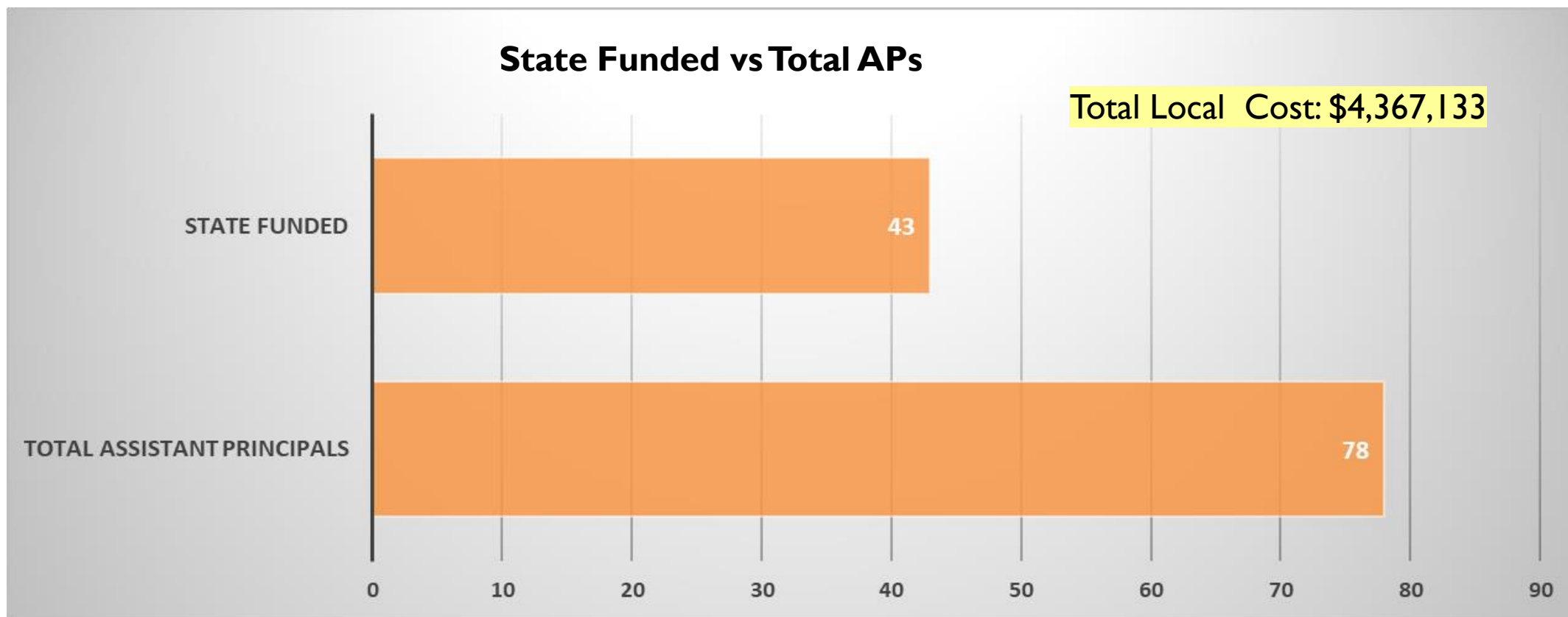
## State Divisors for Administrators

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 2024-2025 school year: 43 positions.
- Total Baldwin County Assistant Principals Current: 78 (Local Fund 36 positions)



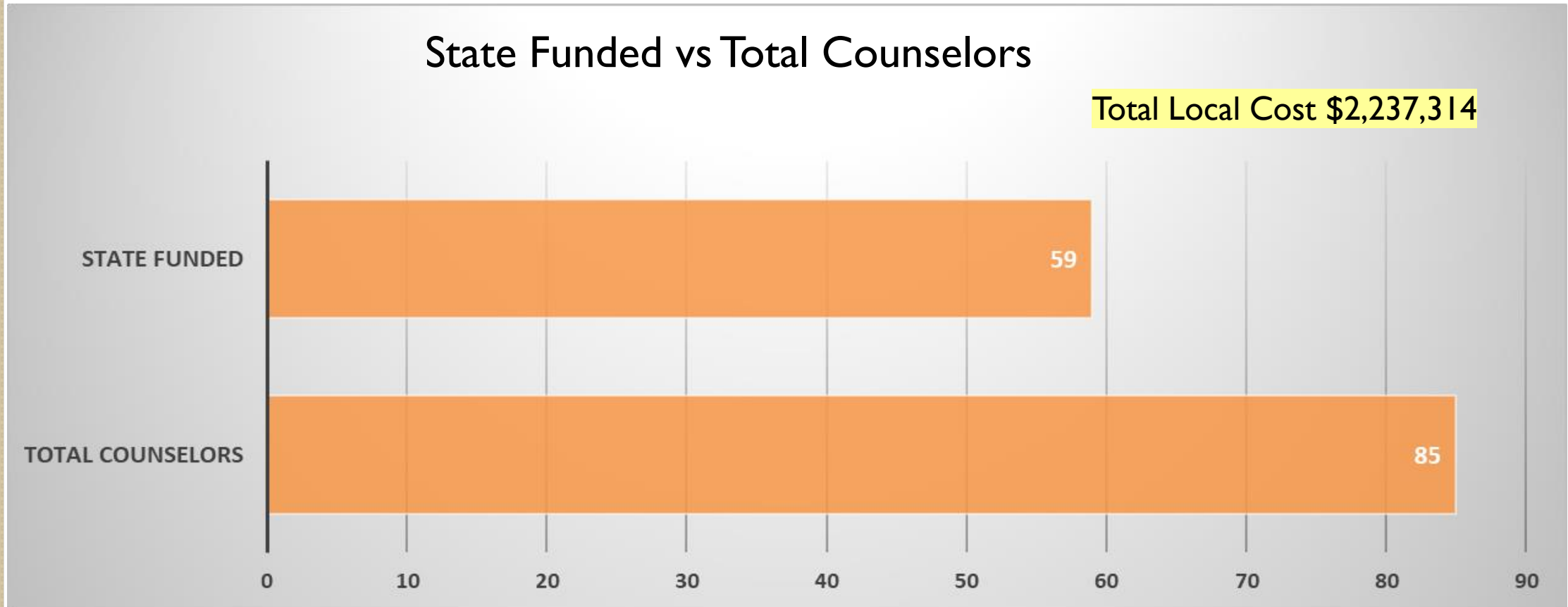
# State Divisors for Administrators

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 2024-2025 school year: 59
- Total Baldwin Counselors Currently: 85 (Locally Funded 26)



# FY 2025 Employer Benefit Cost

## Example:

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

Starting salary:  
\$55,506

Employer  
Benefit Cost:  
\$21,406

Total Cost  
\$76,912

(Not including supplies  
and substitute cost).

FY 2025 Board Cost Per Employee		
<b>PEEHIP</b>	\$800/month	\$9,600/per year
<b>Retirement</b>	Tier I	13.57%
	Tier II	12.60%
<b>FICA</b>		6.20%
<b>Medicare</b>		1.45%
<b>Unemployment Comp</b>		0.05%

**Total Employer Benefit Cost Budgeted For FY 2025**

**\$88,492,248**



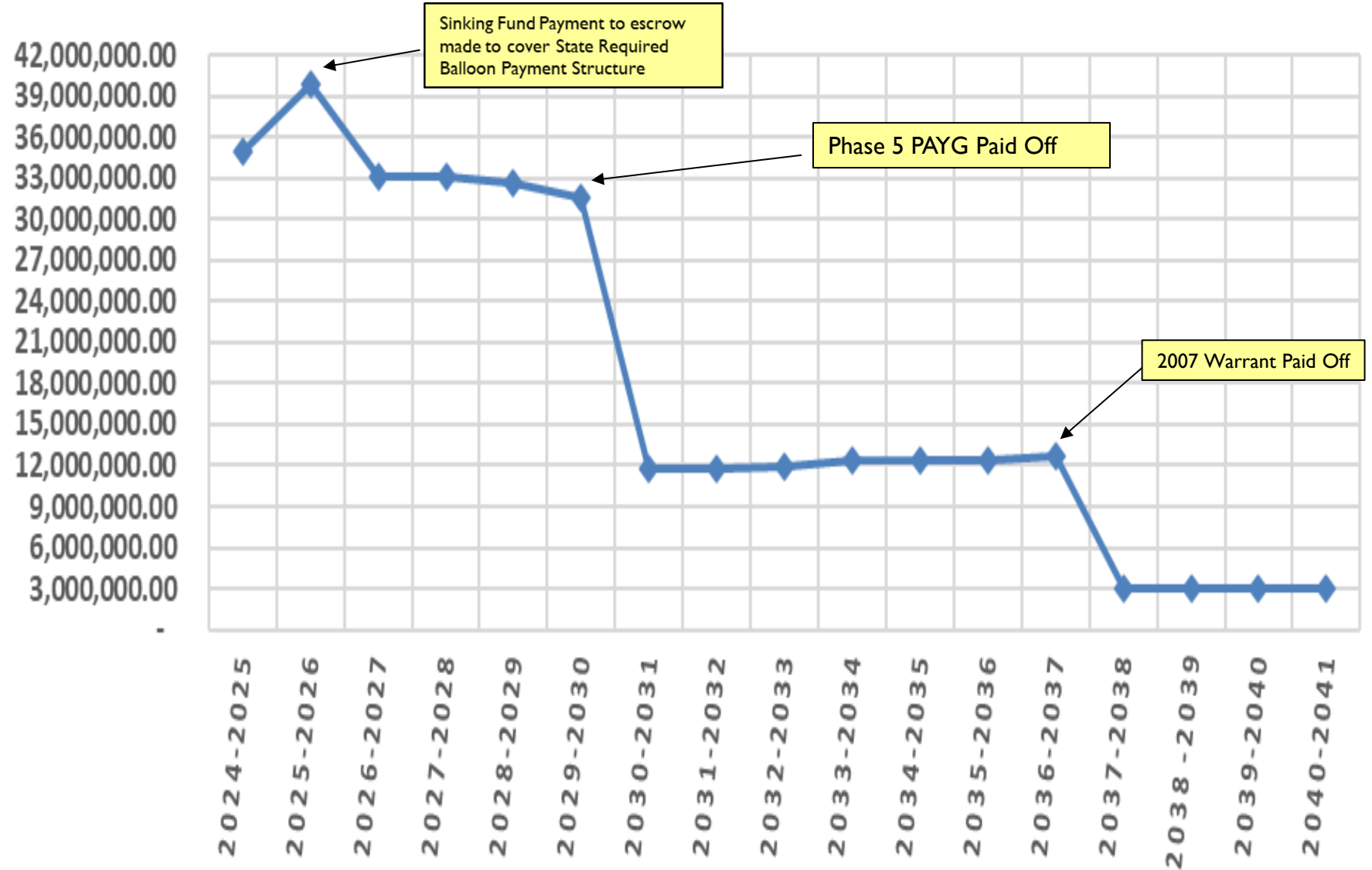
# FY 2025 Debt Service

Debt Service for FY 2025		
Long Term Debt	Principal Payment	Interest Payment
Partial Refunded School Warrants, Series 2015	4,940,000	1,948,938
Partial Refunded School Warrants, Series 2017	-	1,327,775
Partial Refunded School Warrants, Series 2020	3,525,000	943,635
Public School Warrants, Series 2021	1,555,000	1,503,100
Total Pooled State Warrants	31,201	-
2023 Regions 4 Year Drawdown Loan	16,000,000	3,125,111
Local School Debt	19,115	7,290
Total	26,070,316	8,855,849
<b>Total Principal and Interest Payments</b>	<b>34,926,165</b>	

## 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)

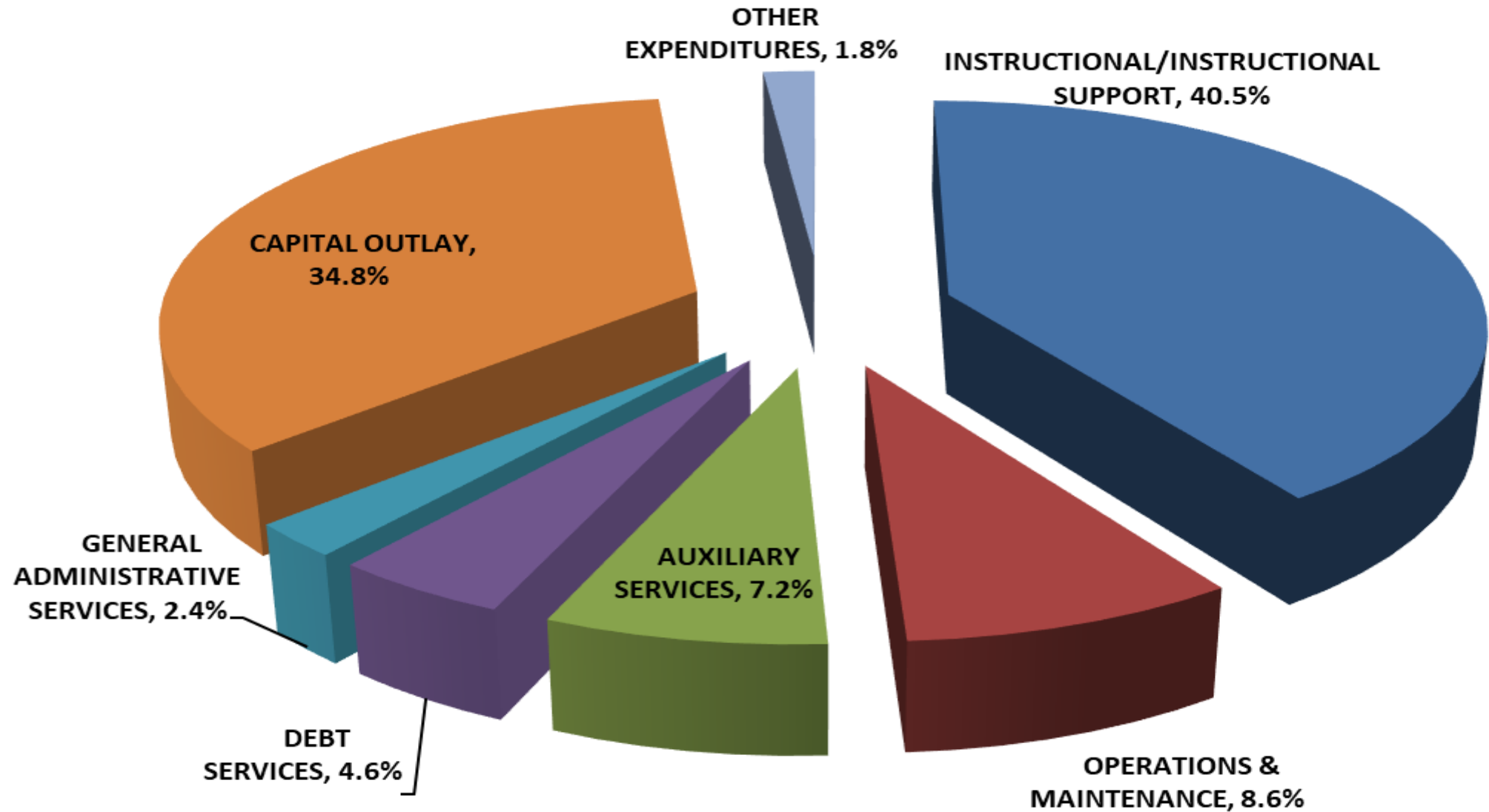


## 2025 Total Expenditures by Functions (Includes All Funds and Fund Sources)

EXPENDITURES:	2025	2024	Variance
INSTRUCTIONAL SERVICES	239,500,726.80	239,420,053.78	80,673.02
INSTRUCTIONAL SUPPORT SERVICES	69,953,885.72	68,531,672.41	1,422,213.31
OPERATIONS & MAINTENANCE	65,839,601.51	57,211,828.00	8,627,773.51
AUXILIARY SERVICES	55,069,892.54	46,838,172.60	8,231,719.94
GENERAL ADMINISTRATIVE SERVICES	18,634,551.09	21,555,619.52	(2,921,068.43)
CAPITAL OUTLAY	266,143,115.17	259,977,890.37	6,165,224.80
DEBT SERVICES	34,926,164.97	29,496,891.93	5,429,273.04
OTHER EXPENDITURES	13,636,731.97	14,086,805.94	(450,073.97)
<b>TOTAL EXPENDITURES</b>	<b>763,704,669.77</b>	<b>737,118,934.55</b>	<b>26,585,735.22</b>

# 2025 Total Expenditures by Function

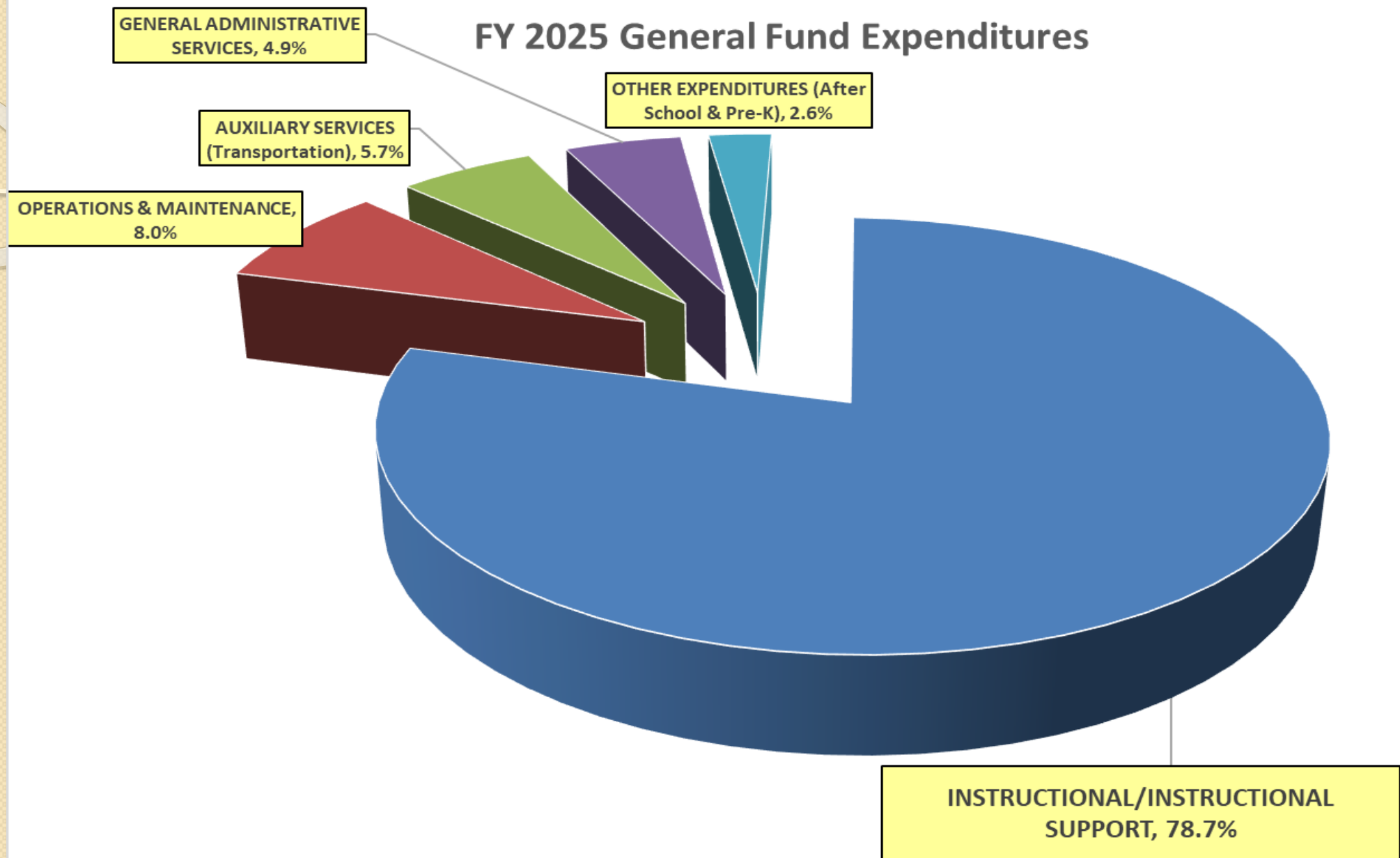
(Includes All Funds and Fund Sources)



# General Fund Expenditures (Operating Funds)

General Fund Expenditures			
	2025	2024	Variance
INSTRUCTIONAL SERVICES	218,804,273	213,382,094	5,422,179
INSTRUCTIONAL SUPPORT SERVICES	63,279,771	58,697,575	4,582,196
OPERATIONS & MAINTENANCE	28,695,923	28,366,646	329,277
AUXILIARY SERVICES	20,494,081	18,703,364	1,790,717
GENERAL ADMINISTRATIVE SERVICES	17,564,710	16,811,160	753,550
OTHER EXPENDITURES	9,486,309	9,434,038	52,271
<b>TOTAL EXPENDITURES*</b>	<b>358,325,067</b>	<b>345,394,877</b>	<b>12,930,190</b>

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.

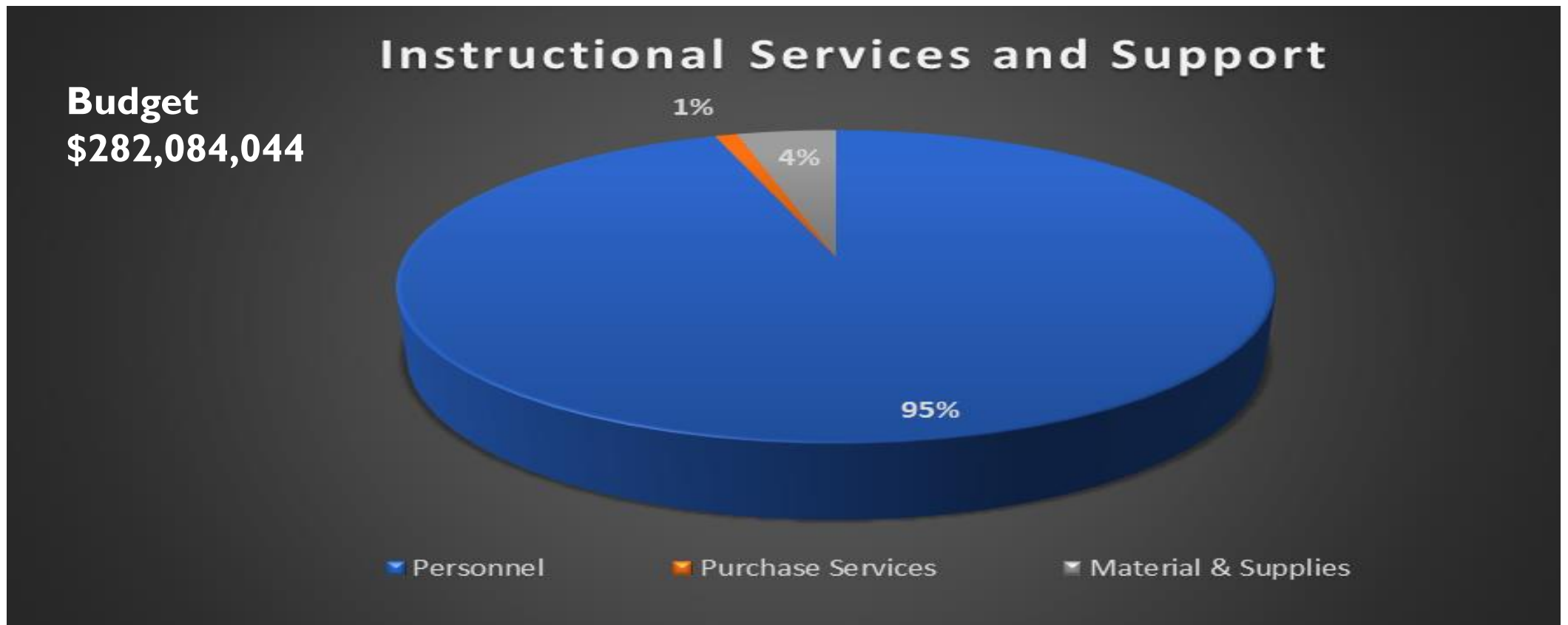
# Category Definitions

- **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.



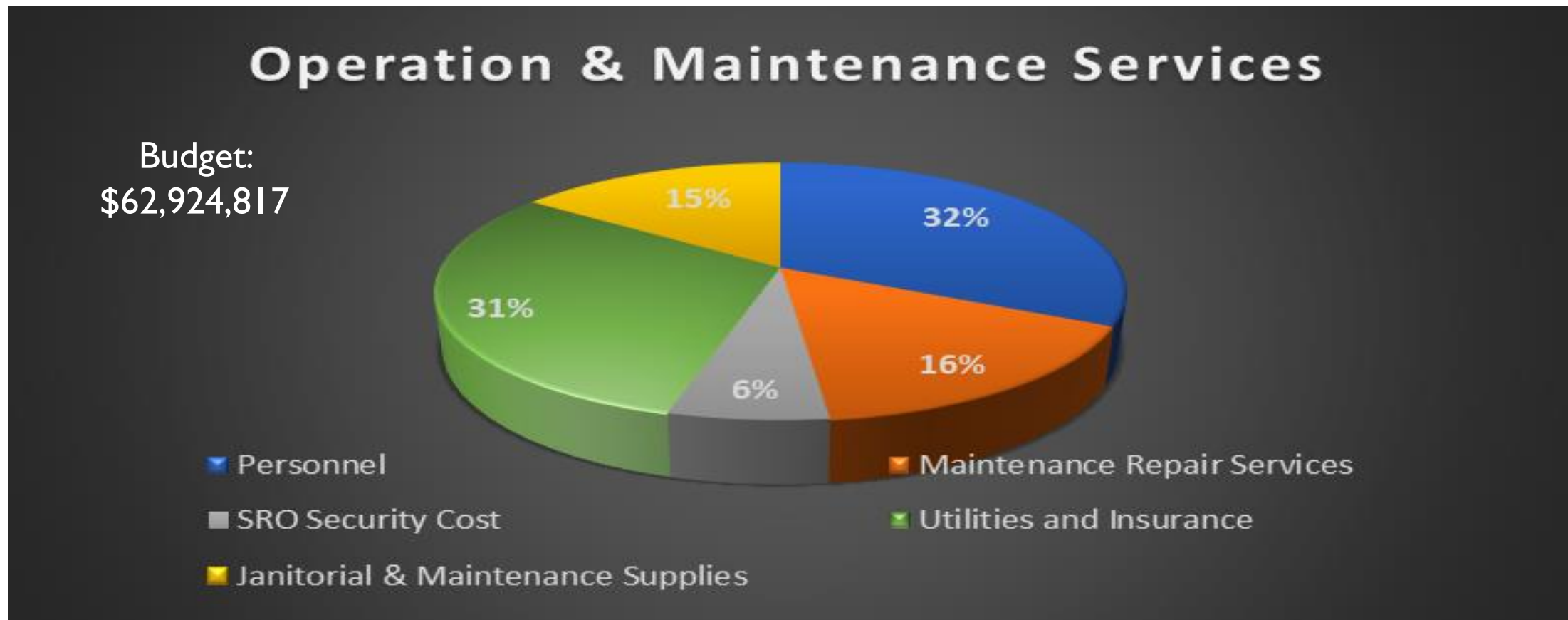
# Instructional Services and Support

- 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.



Disclosure: General Fund Expenditures and ½ cent Maintenance Sales Tax Expenditures from Special Revenue Fund

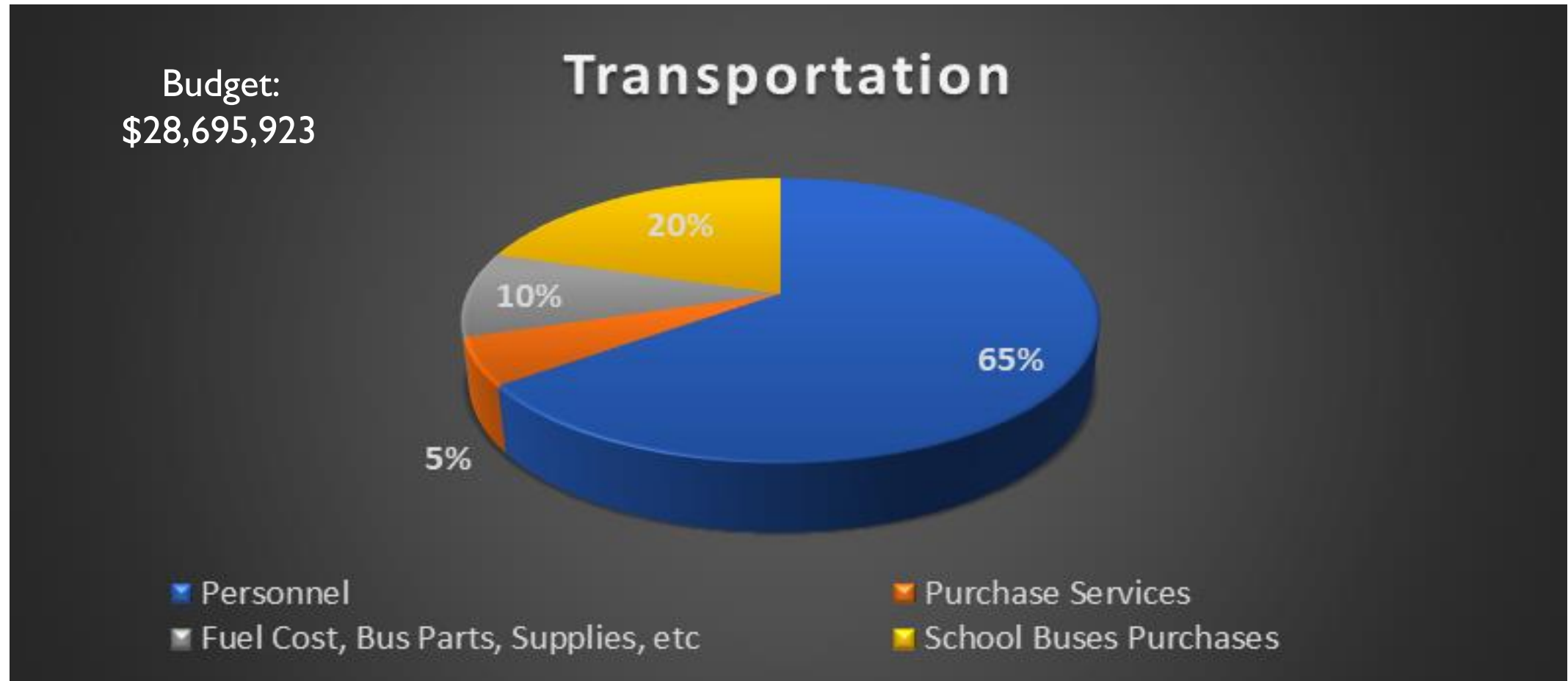
# School Resource Officers

- Budget \$3.8 million.
- 63 SRO Officers at \$60k per officer.
  - BCSO \$80k to cover admin cost.
  - \$5,000 for in-service training



# 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 25.

- 27 Regular 72 passenger buses
- 5 Special Needs Wheelchair buses.
- Estimated Cost for Regular Bus \$148,000
- Estimated Cost for Special Needs bus: \$164,000
  - Until the bid is processed these are the initial numbers provided based on market average.
- New buses shall be equipped with a total 136,000 BTU air conditioning system with a 3 year unlimited mile warranty.

Total Cost: \$4,800,000

- State Fleet Renewal (based on \$75,810 per bus price point)
  - \$2,395,596
- Local Funds to cover to keep up with cost increases and demand
  - \$2,404,404



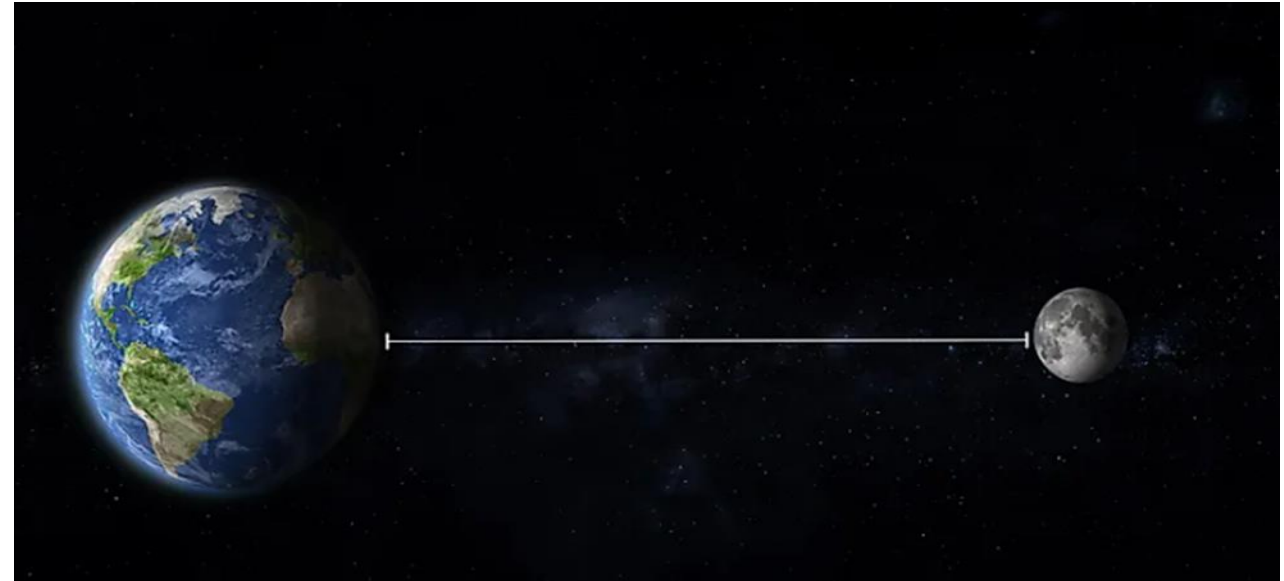


# Transportation Budget Fun Facts

Average bus miles driven annually.....3,830,000....Which is the Equivalent of:

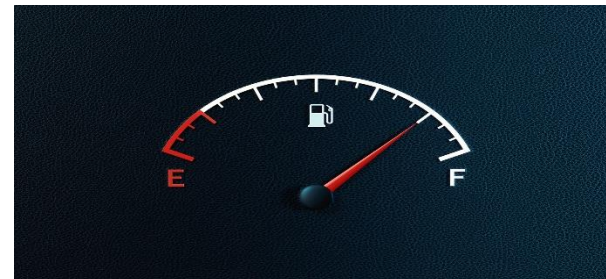


Circling the Earth 154 times!!!



Traveling to the Moon and Back  
8 Times!!

Approximately \$3 million dollars in fuel cost!!!



# Service Vehicles

- 5 Additional Service Trucks totaling around \$300k.
- F-350- keeping the existing body and just replacing the chassis for around \$60k each.

Kudos to the Transportation Department for continuing to operate in such an efficient manner!





# Band Trucks

Budgeting for 5 more to cover growth in Band programs and additional spares.

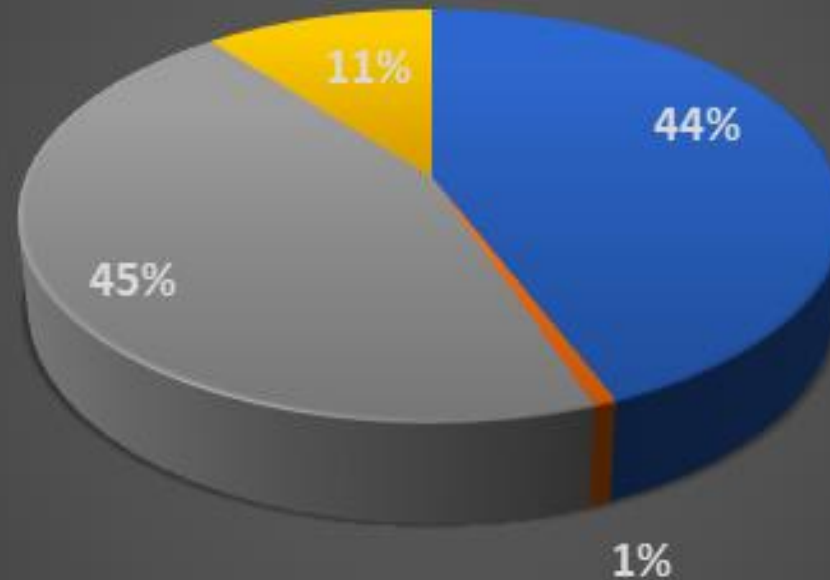
\$688,255



# Auxiliary Services

Budget:  
\$29,708,020

## Child Nutrition Program

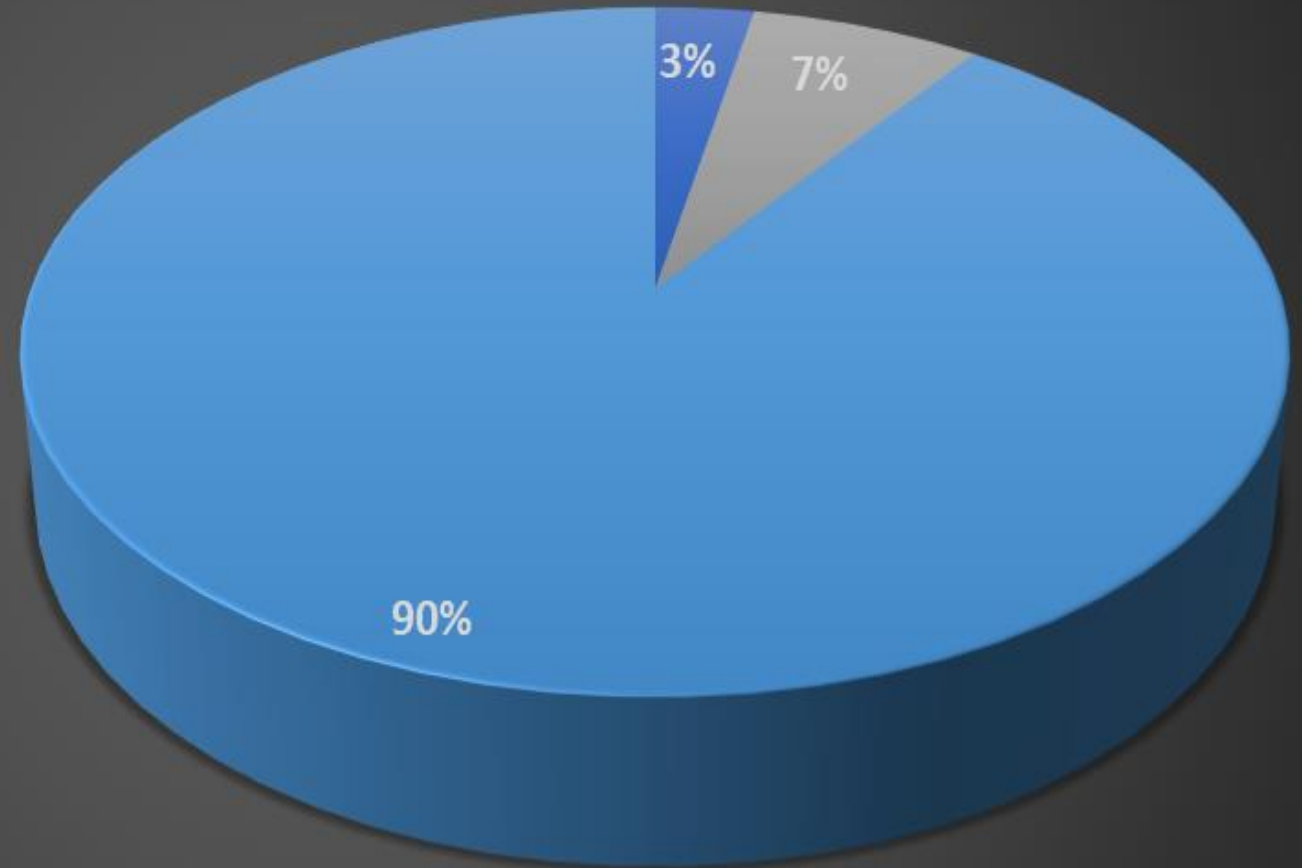


■ Personnel ■ Purchase Services ■ Purchased Food Cost ■ Materials, Supplies & Equipment

CNP Expenditures include Federal Funds.

# As I Look Around the Room

- These charts are interesting
- Hmm...what am I going to do over Labor Day
- OMG, when is John going to stop talking

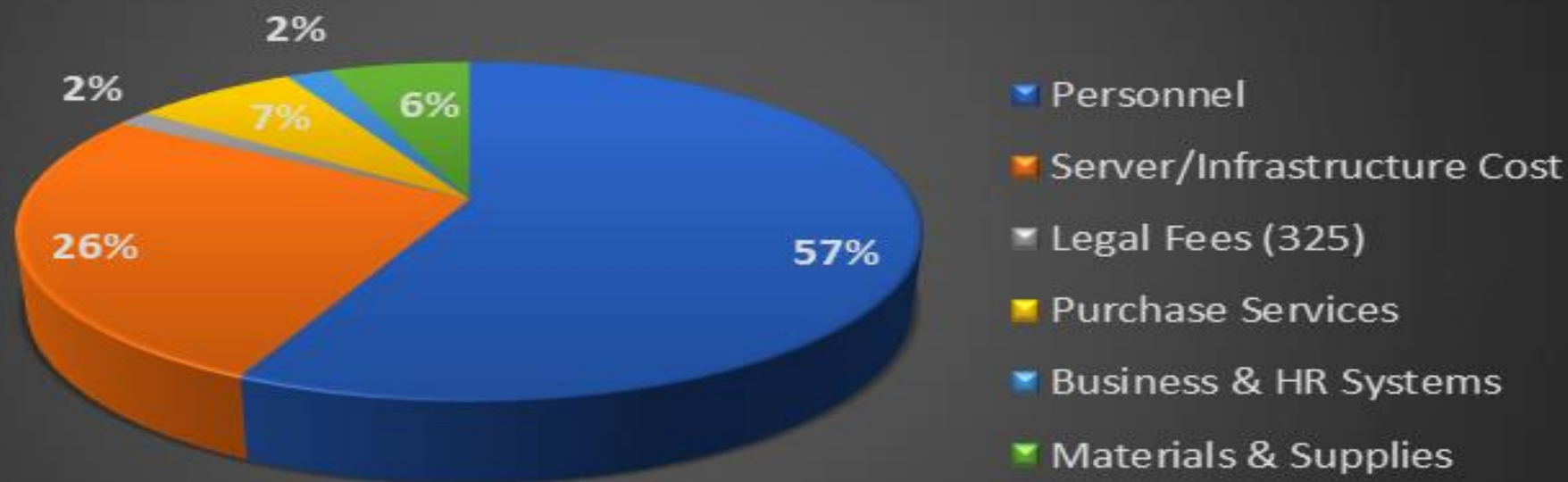


# General Administrative Services

- 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).

Budget:  
\$17,564,710

## General Administrative Services



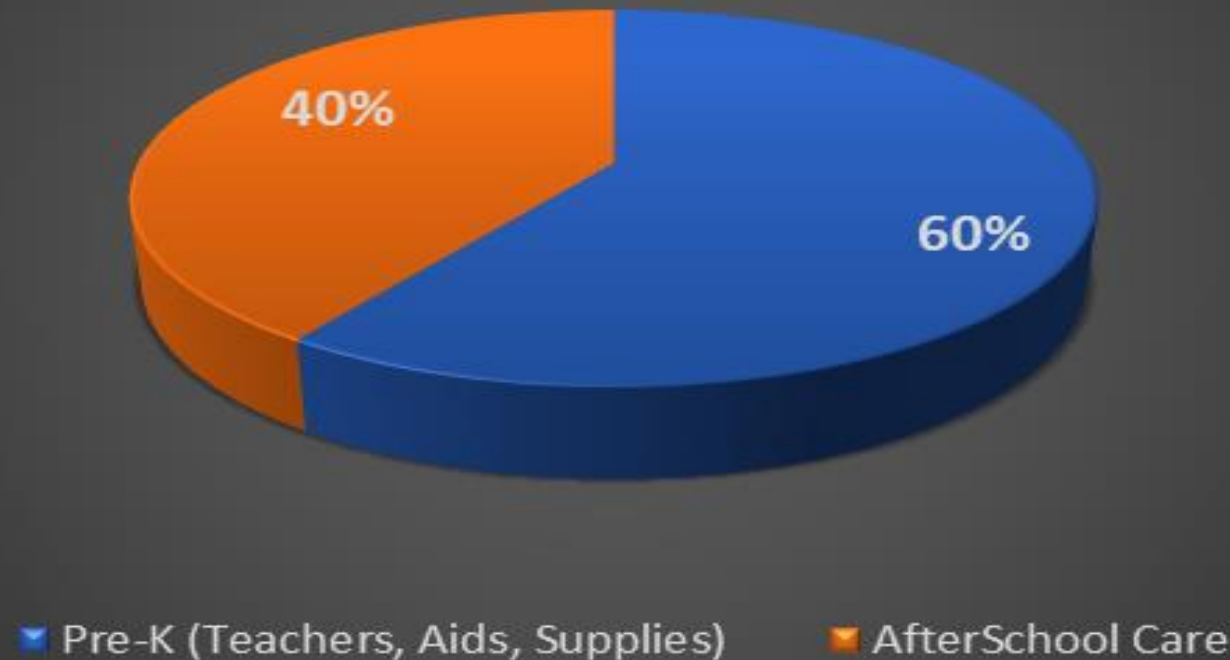
Disclosure: General Fund Expenditures Only (no Federal Funds were included in these figures).

# 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

Budget:  
\$9,486,309

## Other Expenditures





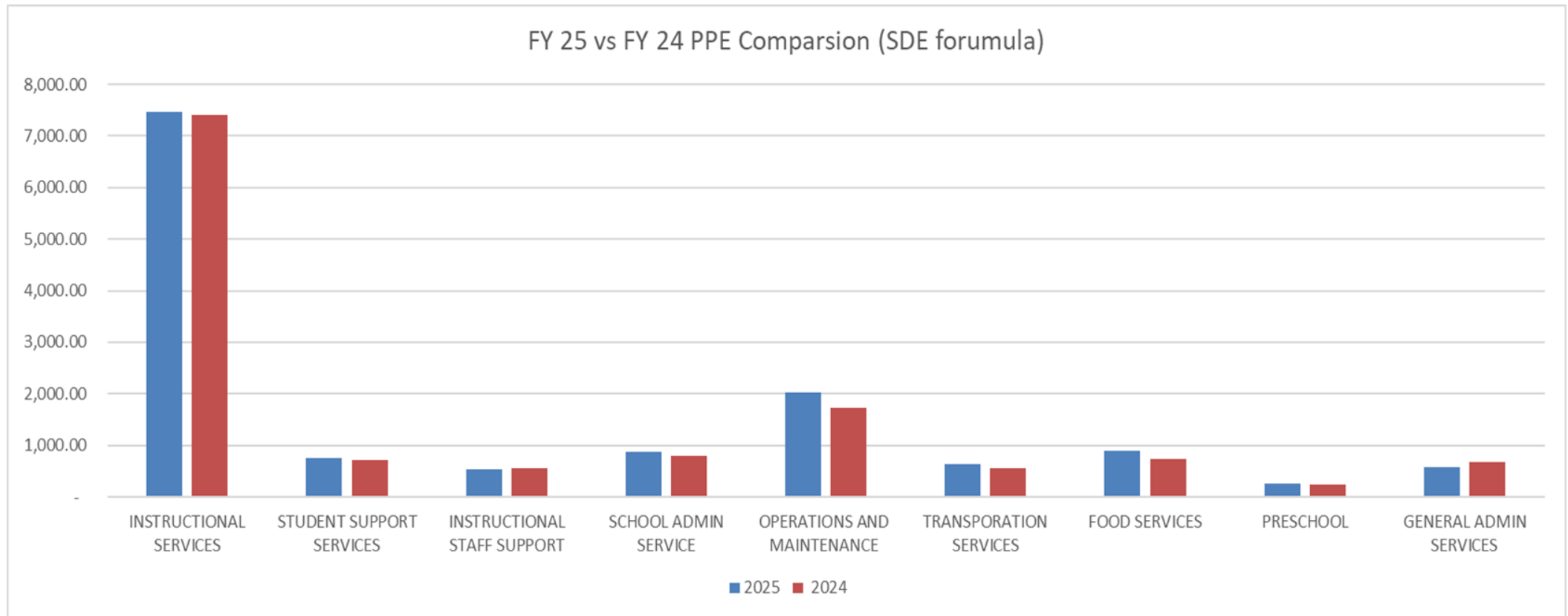
# Per Pupil Expenditures

(Not including Debt and Capital Construction Expenditures)

Per-Pupil Expenditures FY24 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	27,166,697	3,051,889	3,751,703		522,403	403,094	23,001,357	2,620,834	5,063,463	65,581,439	2,081
State	167,805,157	11,106,063	8,947,989	19,834,700	11,970,769	15,066,194		4,031,289	2,348,648	241,110,809	7,650
Local	36,449,404	8,035,396	4,421,769	5,034,449	41,342,135	1,737,959		1,000,371	14,029,509	112,050,992	3,555
Local Sch	2,024,088	561,423	228,131	253,398	507,040	138,609				3,712,689	118
Other					362,307					362,307	11
Total	233,445,346	22,754,771	17,349,593	25,122,547	54,704,654	17,345,856	23,001,357	7,652,494	21,441,620	422,818,236	
PPE	7,407	722	550	797	1,736	550	730	243	680	13,416	
Calculations as of 8/21/2024										PK-12 Enrollment	31,818
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	

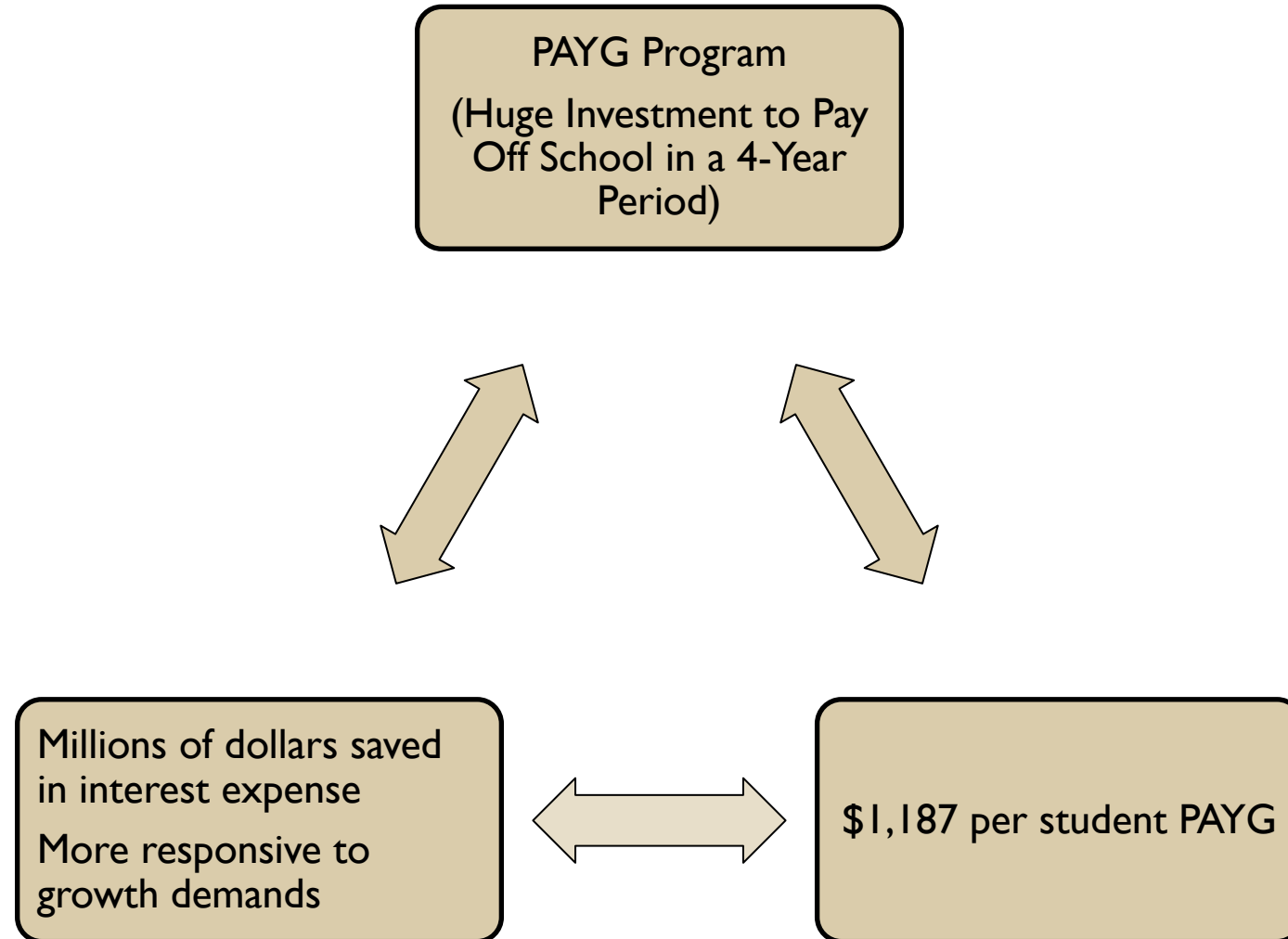
# Per Pupil Expenditures

(Not including Debt and Capital Construction Expenditures)





# Capital Construction (PAYG PPE)



# Construction & Development

Capital Outlay



# OVERVIEW

GROUND IMPROVEMENTS

BUILDING IMPROVEMENTS

HVAC IMPROVEMENTS

ATHLETIC ENHANCEMENTS

MAJOR CONSTRUCTION



# GROUND IMPROVEMENTS

## FY24 CARRYOVER PROJECTS

### PAVING

North Baldwin Center for Technology	\$ 141,588.00
South Baldwin Center for Technology	\$ 213,786.00
South Baldwin Maintenance	\$ 285,359.00
Spanish Fort High	\$ 86,708.00
	<u>\$ 727,441.00</u>

### PLAYGROUNDS

Belforest Elementary	\$ 175,000.00
Spanish Fort Elementary	\$ 50,000.00
Silverhill Elementary	\$ 300,000.00
	<u>\$ 525,000.00</u>

### BLEACHERS

Robertsdale High School	\$ 51,000.00
Foley High School	\$ 51,000.00
	<u>\$ 102,000.00</u>

## FY25 NEW PROJECTS

### PAVING

Elberta High	\$ 150,000.00
Elsanor Elementary	\$ 750,000.00
Pine Grove Elementary	\$ 750,000.00
Paving-Pooled Budget	\$ 750,000.00
	<u>\$2,400,000.00</u>

### PLAYGROUNDS

Loxley Elementary	\$ 300,000.00
Bay Minette Elementary	\$ 300,000.00
Early Learning Academy	\$ 300,000.00
	<u>\$ 900,000.00</u>

### BLEACHERS

Bleachers (Indoor)-Pooled Budget	\$ 100,000.00
Bleachers (Outdoor)-Pooled Budget	\$ 500,000.00
	<u>\$ 600,000.00</u>



# NEW GROUND IMPROVEMENTS (CONT.)

## CANOPIES

Canopy-Pooled Budget	\$ 350,000.00
Canopy-Pine Grove Elementary	\$ 30,000.00
Canopy-Bay Minette Elementary	\$ 70,000.00
	<b>\$ 450,000.00</b>

## FENCING

Fencing-Pooled Budget	<b>\$ 250,000.00</b>
-----------------------	----------------------

## SIDEWALKS

Sidewalks-Pooled Budget	<b>\$ 200,000.00</b>
-------------------------	----------------------

## STORAGE BUILDINGS

Storage Buildings-Pooled Budget	<b>\$ 200,000.00</b>
---------------------------------	----------------------

## GROUNDS

Improvements-Pooled Budget	<b>\$ 325,000.00</b>
----------------------------	----------------------

## LIGHTING

Baldwin County High Football Field	<b>\$ 500,000.00</b>
------------------------------------	----------------------

**TOTAL**

**GROUND IMPROVEMENTS**

**\$7,179,441**

## FY24 CARRYOVER PROJECTS

<u>ROOFING</u>	
Elsanor Elementary	\$ 72,624.00
Stapleton Elementary	\$ 140,449.00
Swift Elementary	\$ 163,364.00
WJ Carroll	\$ 469,712.00
	<b>\$ 846,149.00</b>

<u>GENERATORS</u>	
Foley High	<b>\$ 100,000.00</b>

<u>FIRE ALARMS</u>	
Fairhope West Elementary	<b>\$ 400,000.00</b>

## FY25 NEW PROJECTS

<u>ROOFING</u>	
Roofing-Pooled Budget	<b>\$ 800,000.00</b>

<u>GENERATOR</u>	
Generator-Pooled Budget	\$ 250,000.00
South Maintenance	\$ 150,000.00
	<b>\$ 400,000.00</b>

<u>FIRE ALARM</u>	
Daphne High School	<b>\$ 250,000.00</b>

# BUILDING IMPROVEMENTS

<b>FLOORING</b>	
Gym Floor-Foley High	\$ 60,000.00
Gym Floor-Baldwin County High	\$ 60,000.00
Flooring-Pooled Budget	\$ 875,000.00
Gym Flooring-Pooled Budget	\$ 300,000.00
	<b>\$1,295,000.00</b>
<b>CEILING REPLACEMENT</b>	
Baldwin County High	\$ 300,000.00
Daphne High	\$ 300,000.00
	<b>\$ 600,000.00</b>
<b>RESTROOMS</b>	
Restrooms-Pooled Budget	<b>\$ 250,000.00</b>
<b>BUILDING</b>	
Improvements-Pooled Budget	<b>\$ 250,000.00</b>
<b>RENOVATIONS</b>	
North Baldwin Center for Technology	\$ 200,000.00
South Baldwin Center for Technology	\$ 200,000.00
	<b>\$ 400,000.00</b>

**TOTAL BUILDING IMPROVEMENTS**

**NEW BUILDING  
IMPROVEMENTS**

**\$5,591,149**



# HVAC IMPROVEMENTS

## CARRYOVER PROJECTS

Chiller-Daphne Middle	\$ 425,000.00
Chiller-Fairhope Middle	\$ 403,000.00
Chiller-Foley Elementary	\$ 405,000.00
Chiller-Spanish Fort Middle	\$ 395,908.00
HVAC-Bay Minette Middle	\$ 500,000.00
HVAC-Daphne East	\$ 500,000.00
HVAC-Daphne Middle Gym	\$ 150,000.00
Boiler-Fairhope West	\$ 85,000.00
	<b>\$ 2,863,908.00</b>

## NEW PROJECTS

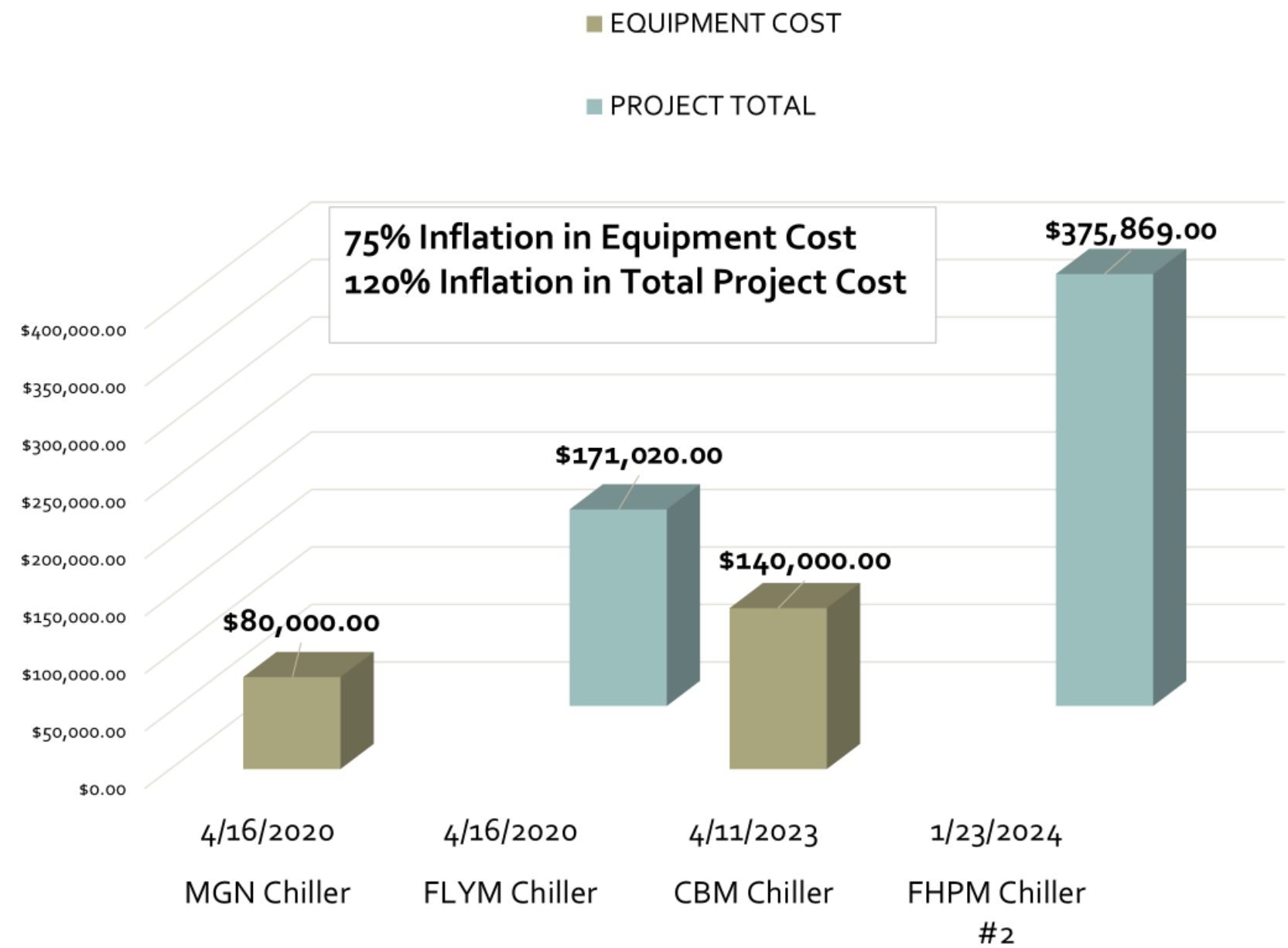
Chiller-Robertsdale Elementary	\$ 950,000.00
Chiller-Pooled Budget	\$ 500,000.00
HVAC-Swift Elementary Gym	\$ 100,000.00
HVAC-Summerdale Elementary	\$ 175,000.00
HVAC-Daphne High Gym, Admin, Wing	\$ 465,000.00
HVAC-Pine Grove Elementary	\$ 500,000.00
HVAC-Fairhope West Gym	\$ 175,000.00
HVAC-Pooled Budget	\$ 450,000.00
Pumps-Rockwell Elementary	\$ 75,000.00
Boiler-Robertsdale High	\$ 110,000.00
Boiler-Pooled Budget	\$ 500,000.00
	<b>\$ 4,000,000.00</b>

**TOTAL**

**HVAC IMPROVEMENTS**  
Funded by State Capital Allocations

**\$6,863,908.00**

# COMPARABLE HVAC EQUIPMENT/ PROJECT COMPARISON



## Baldwin County High School



Training Room	\$1,138,775
Gym	\$3,418,520
Football Fieldhouse	\$1,333,200
Weight Equipment	\$333,300
Band Room	<u>\$2,418,370</u>
Total	\$8,642,165

**32% Complete**

## Spanish Fort High School



Fieldhouse	\$2,441,850
Wrestling Building	\$2,118,500
Weight Room	\$1,672,500
Turf	\$1,389,928
Track	\$291,136
Weight Equipment	\$223,000
Lighting	\$443,369
Batting Cages	<u>\$111,500</u>
Total	\$8,691,783

**38% Complete**

# Athletic Enhancements

## Elberta High School



Field Turf	\$1,515,418
Multi-Purpose Training Rom	\$2,274,052
Bleachers	\$2,305,090
Weight Equipment	\$191,340
Restrooms	<u>\$394,375</u>
Total	\$6,680,275

**75% Complete**

# Athletic Enhancements (Cont.)

LEA Funded \$36,162,344  
 Locally Funded \$21,419,597  
**TOTAL \$57,581,941**



## Daphne High School

Field Turf (BOE Expense)	\$ 542,637
Gym	\$3,647,775
Covered Facility	<u>\$2,448,680</u>
Total	<b>\$6,639,092</b>
<b>5% Complete</b>	



## Foley High School

Gym	\$3,999,599
Baseball Fieldhouse	\$999,900
Weight Room	\$833,250
Football Stadium Ren	\$138,961
Concession Reno	\$444,400
Weight Equipment	\$134,419
Band Room	\$3,333,000
Jumbotron	<u>\$174,923</u>
Total	<b>\$10,058,452</b>
<b>6% Complete</b>	



## Robertsdale High School

Gym	\$3,597,226
Multi-Purpose Training Room	\$3,482,801
Weight Equipment	\$333,000
Band Room	<u>\$2,786,241</u>
Total	<b>\$10,199,268</b>
<b>40% Complete</b>	

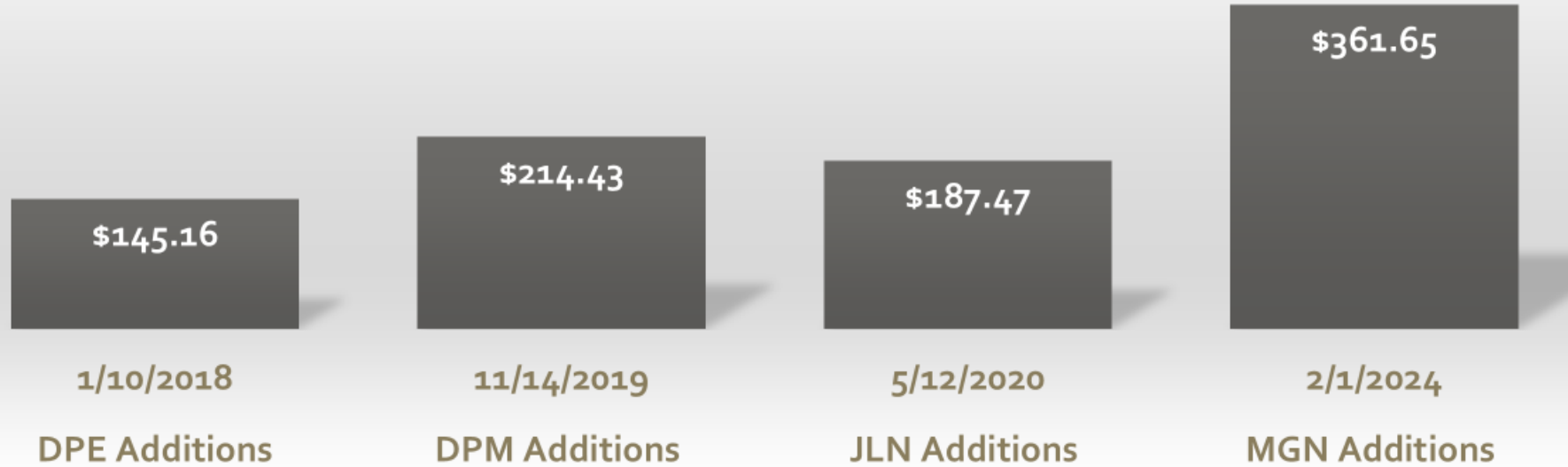


## Fairhope High School

Gym	\$3,658,900
Multi-Purpose Training Room	\$2,932,866
Weight Equipment	<u>\$79,140</u>
Total	<b>\$6,670,906</b>
<b>24% Complete</b>	

# PAYG PHASE 5

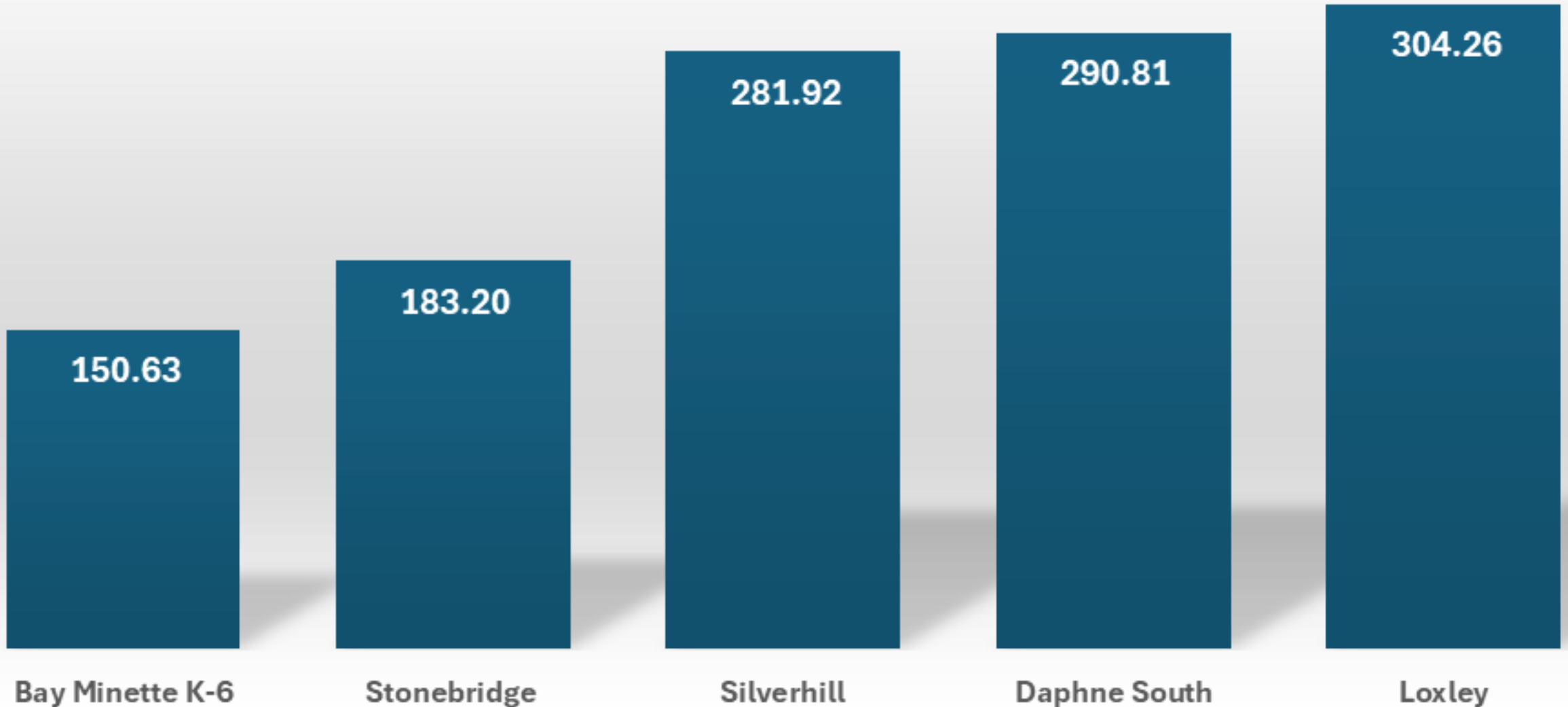
PROJECT	BUDGET	% Complete
DAPHNE SOUTH ELEMENTARY-NEW SCHOOL	\$41,023,355	3%
ELBERTA MIDDLE-NEW SCHOOL	\$41,798,575	3%
DAPHNE NORTH-CLASSROOM ADDITION	\$ 12,917,990	7%
MAGNOLIA-CLASSROOM ADDITION	\$ 7,406,708	5%
DAPHNE HIGH-CAFETERIA	\$ 8,725,500	0%
ELBERTA ELEMENTARY-NEW GYM & CAFETERIA	<u>\$ 15,240,555</u>	6%
BONDS	\$80,000,000	
LOCAL	<u>\$47,112,683</u>	
TOTAL PHASE 5	\$127,112,683	



# PRICE PER SQUARE FOOT CLASSROOM ADDITIONS COMPARISON

# Price per Sq Ft for the Same Exact Building Design

Between 2018 and 2024, we saw the price of the same elementary school double!!!





# Inflation



PROJECT	BUDGET	SFUNDS	% COMPLETE
Robertsdale Ag	\$1,953,941	Local	33%
Loxley Elementary	\$41,200,037	A&T, Local	10%
Silverhill Elementary	\$39,110,153	A&T, Bonds, Local	77%
Spanish Fort Elementary	\$31,279,850	PSCA, Local	85%
Transportation	\$4,500,000	Local	0%
Pre-K Early Learning Academy	<u>\$25,000,000</u>	Local	0%

## Construction

A&T	\$43,427,700.00
K-12 Grant	\$ 1,750,000.00
Bonds	\$50,006,379.00
PSCA	\$27,165,933.00
Local	<u>\$20,693,969.00</u>
<b>TOTAL</b>	<b>\$143,043,981.00</b>

# FY25 Capital Outlay Budget Summary

Ground Improvements	\$ 7,179,441
Building Improvements	\$ 5,591,149
HVAC Improvements	\$ 6,863,908
Athletic Enhancements	\$ 47,896,843
PAYG Phase 5	\$119,085,815
New Construction	\$ 84,139,283
Baldwin Prep	\$ 5,673,540
<b>FY 25 TOTAL</b>	<b>\$276,429,979</b>



Site Work	\$ 4,763,000
Building	\$73,613,891
O/A	\$ 4,276,965
Other (Const. Cost)	\$ 2,139,350
Lifts	\$ 241,349
HVAC Training Aids	\$ 126,925
Welding	\$ 677,520
Const. Equipment	\$ 198,327
Cosmetology	\$ 427,150
Health Sciences	\$ 1,085,330
Automotive	\$ 1,123,590
Culinary Arts	\$ 765,500
Cafeteria Equipment	\$ 617,600
Cyber Security	\$ 86,769
Furniture	\$ 2,209,745
Mechatronic Training Aids	\$ 1,840,976
<b>TOTAL</b>	<b>\$94,193,987</b>



**95%  
Complete**





# Mechatronics



After Delays  
in the Red  
Sea and  
Hurricanes in  
the Atlantic.

Mechatronic  
Equipment is  
Finally Here!

# Don't forget about Optimus Grime



I know what everyone is thinking right, now





# General Fund Budget Summary

General Fund	
Beginning Fund Balance, 10/1/2024	\$ 90,149,753.00
Operating Revenue	\$ 447,017,912.22
Operating Expense & Interfund Transfers	\$ (445,105,258.86)
Excess (Deficit)	\$ 1,912,653.36
Ending Fund Balance, 9/30/2025	\$ 92,062,406.36

# Questions, Concerns, or Comments

- Questions?
- Public input sheets available.
- Any written or emailed question will be addressed in the 2<sup>nd</sup> budget hearing before the work session on September 26<sup>th</sup>.
- Budget information presented today will be available on our website: [bcbe.org/accountability](http://bcbe.org/accountability)
- [jwilson@bcbe.org](mailto:jwilson@bcbe.org)

Thank you!!!

