

FY '26 Budget Process

NON-GENERAL FUND BUDGETS

BUDGET PROCESS TIMELINE

- The budget must be approved by June 30.
- During the month of June we plan to tentatively adopt, advertise, and adopt a final budget.
- Therefore, budget discussions should be completed by the May 29, 2025 work session.

BUDGET PROCESS TIMELINE

Scheduled meetings available for budget discussions:

- ~~March 27, 2025 Work Session~~
- April 3, 2025 Regular Meeting
- April 24, 2025 Work Session
- May 8, 2025 Regular Meeting
- May 29, 2025 Work Session

BUDGET PROCESS TIMELINE

During the 5 budget meetings, we will discuss revenues and expenditures for the following funds:

- General Fund
- Capital Projects Fund
- Special Revenue Fund
- School Nutrition Fund
- Debt Service Fund

Due to the timing of availability of information, particularly related to the accuracy of revenue projections, we will begin with our focus on General Fund expenditures.

Tonight's Focus

1. Review Special Revenue Budgets
2. Review Debt Service Fund Budget
3. Review School Nutrition Fund Budget
 - a. School Nutrition Fund Expenditures
 - b. School Nutrition Fund Revenues
 - c. School Nutrition Fund Balance

FY 26

**SPECIAL REVENUE FUNDS
(PROPOSED BUDGET)**

FY 26 SPECIAL REVENUE FUND BUDGETS

	TOTAL EXPENDITURES	REVENUES	ENDING FUND BAL
Title 1-A Grant*	\$3,214,083	\$3,214,083	\$0.00
Title 1-C Migrant Grant*	\$143,746	\$143,746	\$0.00
Title II Grant*	\$554,711	\$554,711	\$0.00
Title III Grant*	\$26,944	\$26,944	\$0.00
Title IV Grant*	\$250,907	\$250,907	\$0.00
Title V-B Rural and Low Income Grant*	\$294,320	\$294,320	\$0.00
Homeless Grant*	\$47,271	\$47,271	\$0.00
CTAE Grants*	\$155,074	\$155,074	\$0.00

** Revenues will match expenditures because we only drawdown revenues to reimburse for expenditures incurred by June 30.*

FY 26 SPECIAL REVENUE FUND BUDGETS

	TOTAL EXPENDITURES	REVENUES	ENDING FUND BAL	TRANSFERS FROM GENERAL FUND
Special Education Grants*	\$2,848,326	\$2,848,326	\$0	\$0
JROTC Program	\$592,236	\$207,000	(\$385,236)	\$385,236
Prekindergarten Program	\$2,783,957	\$2,470,668	(\$313,289)	\$313,289
Family Connection Grant*	\$56,250	\$56,250	\$0	\$0
TOTALS	\$10,967,825	\$10,269,300	(\$698,525)	\$698,525

* Revenues will match expenditures because we only drawdown revenues to reimburse for expenditures incurred by June 30.

FY 26
DEBT SERVICE FUND
(PROPOSED BUDGET)

REVENUES = \$0

EXPENDITURES = \$0

SCHOOL NUTRITION FUND

EXPENDITURES

REVENUES

FUND BALANCE

FY 25

**SCHOOL NUTRITION FUND
EXPENDITURES**

(PROJECTED ACTUAL)

SCHOOL NUTRITION FUND EXPENDITURES - FY 25 PROJECTED ACTUAL

	FY 25 APPROVED BUDGET	INCREASE/ (DECREASE)	FY 25 PROJECTED ACTUAL
Salaries	\$2,443,704	(\$184,009)	\$2,259,695
Benefits	\$1,139,443	\$40,567	\$1,180,010
Operations	\$5,346,843	(\$890,954)	\$4,455,889
TOTAL EXPENDITURES	\$8,929,990	(\$1,034,396)	\$7,895,594

SCHOOL NUTRITION FUND - SALARIES
COMPARISON OF FY 25 BUDGET TO FY 25 PROJECTED ACTUAL

FY 25 BUDGET		\$2,443,704
Increases/(Decreases):		
<ul style="list-style-type: none"> Salaries for Substitutes expected to be less than budgeted 	(\$15,000)	
<ul style="list-style-type: none"> More efficient summer feeding program management 	(\$86,000)	
<ul style="list-style-type: none"> Assistant Director position added after budget approval 	\$56,000	
<ul style="list-style-type: none"> Budget to Actual Variance related to differences in salaries and timing for new hires and/or replacement of employees leaving the system (-5.69% of budgeted salaries). 	(\$139,009)	
FY 25 PROJECTED ACTUAL	(\$184,009)	\$2,259,695

SCHOOL NUTRITION FUND - BENEFITS
COMPARISON OF FY 25 BUDGET TO FY 25 PROJECTED ACTUAL

FY 25 BUDGET		\$1,139,443
Increases/(Decreases):		
<ul style="list-style-type: none"> Added Assistant Director position after budget approval 	\$28,640	
<ul style="list-style-type: none"> Over-Budgeted Workers Comp charges 	(\$81,000)	
<ul style="list-style-type: none"> Health Insurance was under budgeted because of new hires picking up health insurance and rate increases for the last 2 paychecks of the fiscal year 	\$101,805	
<ul style="list-style-type: none"> Budget to Actual Variance related to projected benefit costs (-0.78% of budgeted benefits). 	(\$8,878)	
FY 25 PROJECTED ACTUAL	\$40,567	\$1,180,010

**SCHOOL NUTRITION FUND - OPERATIONS
COMPARISON OF FY 25 BUDGET TO FY 25 PROJECTED ACTUAL**

FY 25 BUDGET		\$5,346,843
<ul style="list-style-type: none"> Contracted services for temps exceeded budget because of using more temps 	\$36,500	
<ul style="list-style-type: none"> Increased in-house repairs and better management of work orders 	(\$60,000)	
<ul style="list-style-type: none"> Added a new software (Mosaic) for menus, inventory management, & recipes 	\$39,500	
<ul style="list-style-type: none"> Reduced food purchases due to better ordering practices, menu planning, inventory management, and closure due to 14 weather days 	(\$266,000)	
<ul style="list-style-type: none"> Equipment moved to ESPLOST Funds 	(\$193,000)	
<ul style="list-style-type: none"> More accurate budgeting of USDA Foods based on federal allotment information 	(\$438,000)	
<ul style="list-style-type: none"> Budget to Actual Variance related to projected operating costs (-0.002% of budgeted operations). 	(\$9,954)	
FY 25 PROJECTED ACTUAL	(\$890,954)	\$4,455,889

FY 26

**SCHOOL NUTRITION FUND
EXPENDITURES**

(PROPOSED BUDGET)

SCHOOL NUTRITION FUND EXPENDITURES - FY 26 PROPOSED BUDGET

	FY 25 PROJECTED ACTUAL EXPENDITURES	INCREASE/ (DECREASE)	FY 26 PROPOSED BUDGET
Salaries	\$2,259,695	(\$85,050)	\$2,174,645
Benefits	\$1,180,010	\$216,079	\$1,396,089
Operations	\$4,455,889	\$418,465	\$4,874,354
TOTAL EXPENDITURES	\$7,895,594	\$549,494	\$8,445,088

SCHOOL NUTRITION FUND - SALARIES
COMPARISON OF FY 25 PROJECTED ACTUAL TO FY 26 PROPOSED BUDGET

FY 25 PROJECTED ACTUAL		\$2,259,695
Increases/(Decreases):		
<ul style="list-style-type: none"> Shifting salary to General Fund to maximize T&E 	(\$113,000)	
<ul style="list-style-type: none"> Increase for salary step increases (1.24%) 	\$27,950	
FY 26 BUDGET	(\$85,050)	\$2,174,645

**SCHOOL NUTRITION FUND - BENEFITS
COMPARISON OF FY 25 PROJECTED ACTUAL TO FY 26 PROPOSED BUDGET**

FY 25 PROJECTED ACTUAL		\$1,180,010
Increases/(Decreases):		
<ul style="list-style-type: none"> • Shifting Benefits to General Fund to maximize health insurance 	(\$49,000)	
<ul style="list-style-type: none"> • Increased Health Insurance costs 	\$263,000	
<ul style="list-style-type: none"> • Increase for FICA due to increase salaries 	\$2,079	
FY 26 BUDGET	\$216,079	\$1,396,089

SCHOOL NUTRITION FUND - OPERATIONS
COMPARISON OF FY 25 PROJECTED ACTUAL TO FY 26 PROPOSED BUDGET

FY 25 PROJECTED ACTUAL		\$4,455,889
<ul style="list-style-type: none"> Decrease Web Based Subscriptions due to no longer having the implementation cost from FY25 	(\$8,500)	
<ul style="list-style-type: none"> Increase in Certification fees for staff 	\$8,000	
<ul style="list-style-type: none"> Decrease in Supplies, Expendable Equipment, Repairs and Maintenance and Commodity Hauling due to more efficient operations 	(\$21,035)	
<ul style="list-style-type: none"> Increase food costs by 5% due to projected inflationary increases 	\$156,000	
<ul style="list-style-type: none"> Increase in food purchases because we are not projecting any weather days & an effort to expand menu offerings to increase participation, thus increasing revenues 	\$280,000	
<ul style="list-style-type: none"> Increase in USDA costs based on federal allotment information 	\$46,000	
<ul style="list-style-type: none"> Decrease Equipment Purchases that have been shifted to ESPLOST 	(\$42,000)	
FY 26 BUDGET	\$418,465	\$4,874,354

FY 25

SCHOOL NUTRITION FUND

REVENUES

(PROJECTED ACTUAL)

SCHOOL NUTRITION FUND REVENUES - FY 25 PROJECTED ACTUAL

	FY 25 APPROVED BUDGET	INCREASE/ (DECREASE)	FY 25 PROJECTED ACTUAL REVENUES
Student Sales	\$476,800	(\$151,074)	\$325,726
Adult Sales	\$224,000	(\$136,090)	\$87,910
State Revenues	\$180,000	(\$10,046)	\$169,954
Federal Revenues	\$6,917,500	(\$281,525)	\$6,635,975
Local Revenues	\$523	N/A	\$523
TOTAL REVENUES	\$7,798,823	(\$578,735)	\$7,220,088

SCHOOL NUTRITION FUND REVENUES
COMPARISON OF FY 25 BUDGET TO FY 25 PROJECTED ACTUAL

FY 25 BUDGET		\$7,798,823
<ul style="list-style-type: none"> Decrease in Student Sales due to CEP program expansion and weather day closure 	(\$151,074)	
<ul style="list-style-type: none"> Over-Budgeted Adult Sales in FY25 and weather day closure 	(\$136,090)	
<ul style="list-style-type: none"> Decrease in State Revenues (determined by state and based on number of full time employees) 	(\$10,046)	
<ul style="list-style-type: none"> Decrease in Federal Revenue due to 14-day weather day closure 	(\$472,471)	
<ul style="list-style-type: none"> Increase in Federal Revenue Reimbursement due to CEP program expansion 	\$351,946	
<ul style="list-style-type: none"> Decrease in Federal Revenue because USDA revenues were over budgeted 	(\$161,000)	
FY 25 PROJECTED ACTUAL	(\$578,735)	\$7,220,088

FY 26

SCHOOL NUTRITION FUND

REVENUES

(PROPOSED BUDGET)

SCHOOL NUTRITION FUND REVENUES - FY 26 PROPOSED BUDGET

	FY 25 PROJECTED ACTUAL	INCREASE/ (DECREASE)	FY 26 PROPOSED BUDGET
Student Sales	\$325,726	\$15,811	\$341,537
Adult Sales	\$87,910	\$28,028	\$115,938
State Revenues	\$169,954	N/A	\$169,954
Federal Revenues	\$6,635,975	\$474,949	\$7,110,924
Local Revenues	\$523	N/A	\$523
TOTAL REVENUES	\$7,220,088	\$518,788	\$7,738,876

SCHOOL NUTRITION FUND REVENUES
COMPARISON OF FY 25 PROJECTED ACTUAL TO FY 26 BUDGET

FY 25 PROJECTED ACTUAL BUDGET		\$7,220,088
<ul style="list-style-type: none"> Increase Student Sales, Adult Sales, and Federal Revenue due to not budgeting for any weather day closures 	\$472,471	
<ul style="list-style-type: none"> Increase in Federal Revenue based on the FY 26 federal USDA allotment 	\$46,317	
FY 26 PROPOSED BUDGET	\$518,788	\$7,738,876

SCHOOL NUTRITION FUND

FUND BALANCE

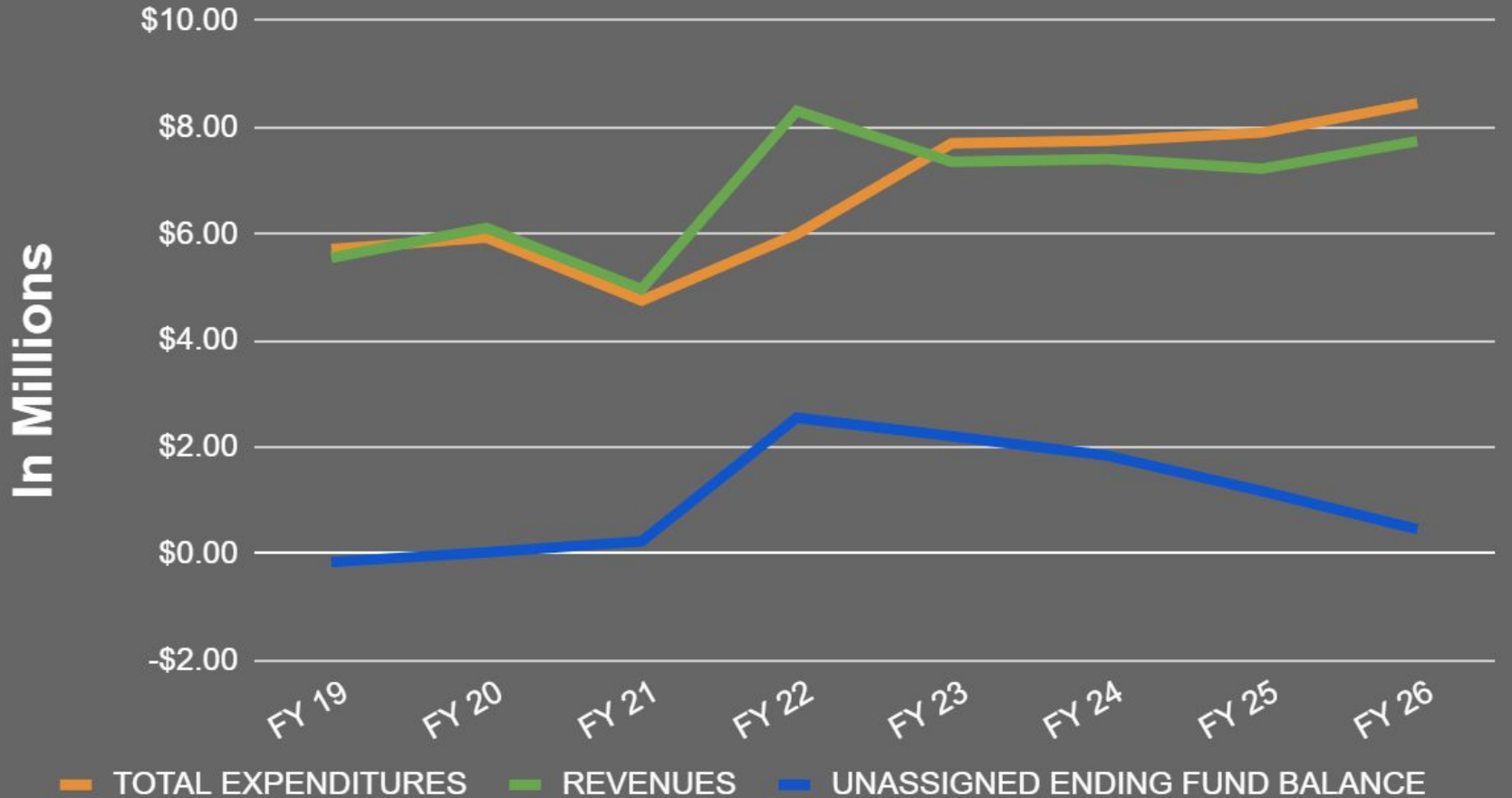
FY 25 SCHOOL NUTRITION FUND - FUND BALANCE BASED ON FY 25 PROJECTED ACTUAL

Beginning Fund Balance - Assigned for Inventories (Actual)	\$138,434	
Beginning Fund Balance - Unassigned (Actual)	\$1,841,972	
Total Beginning Fund Balance at July 1, 2024 (Actual)		\$1,980,406
Add: Projected Actual Revenues	\$7,220,088	
Less: Projected Actual Expenditures	\$7,895,594	
Net Decrease to Fund Balance		(\$675,506)
Ending Fund Balance - Assigned for Inventories (Projected)	\$138,434	
Ending Fund Balance - Unassigned (Projected)	\$1,166,466	
Total Ending Fund Balance at June 30, 2025 (Projected)		\$1,304,900

FY 26 SCHOOL NUTRITION FUND - FUND BALANCE BASED ON FY 26 PROPOSED BUDGET

Beginning Fund Balance - Assigned for Inventories (Projected)	\$138,434	
Beginning Fund Balance - Unassigned (Projected)	\$1,166,466	
Total Beginning Fund Balance at July 1, 2025 (Projected)		\$1,304,900
Add: Proposed FY 26 Revenues	\$7,738,876	
Less: Proposed FY 26 Expenditures	\$8,445,088	
Net Decrease to Fund Balance		(\$706,212)
Ending Fund Balance - Assigned for Inventories (Proposed)	\$138,434	
Ending Fund Balance - Unassigned (Proposed)	\$460,254	
Total Ending Fund Balance at June 30, 2026 (Proposed)		\$598,688

8-YEAR ANALYSIS OF SCHOOL NUTRITION DATA



8-YEAR ANALYSIS OF SCHOOL NUTRITION BUDGETARY DATA

	TOTAL EXPENDITURES (in millions)	REVENUES (in millions)	UNASSIGNED ENDING FUND BALANCE (in millions)
FY 19	\$5.71M	\$5.55M	(\$156K)
FY 20*	\$5.93M	\$6.11M*	\$19K
FY 21 (COVID year)**	\$4.75M	\$4.96M	\$230K
FY 22 (COVID year)**	\$5.99M	\$8.31M	\$2.55M
FY 23	\$7.70M	\$7.35M	\$2.20M
FY 24	\$7.75M	\$7.40M	\$1.84M
FY 25 PROJ ACTUAL	\$7.90M	\$7.22M	\$1.17M
FY 26 PROPOSED	\$8.45M	\$7.74M	\$460K

* Revenues includes a transfer of \$526K from General Fund to cover deficit unreserved fund balance.

** All meals claimed and reimbursed at the higher free reimbursement rate. Also, finances were impacted by virtual learning.

Closing Comments / Questions

April 24, 2025 Board Work Session

1. Follow-up on General Fund Expenditures
2. Review General Fund Revenue Estimates
3. Review Capital Projects Fund Revenue Estimates