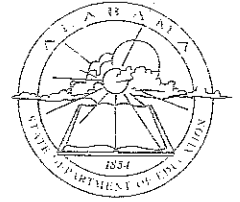


STATE OF ALABAMA  
DEPARTMENT OF EDUCATION



Eric G. Mackey, Ed.D.  
State Superintendent of Education

Alabama  
State Board  
of Education

October 23, 2024

Governor Kay Ivey  
President

Mr. Gerald "Jerry" B. Hill, Superintendent  
Lauderdale County Board of Education  
P. O. Box 278  
Florence, AL 35631-0278

Jackie Zeigler  
District I

Dear Mr. Hill:

Tracie West  
District II

RE: FY 2025 Original Budget

Stephanie Bell  
District III

Enclosed is your approved FY 2025 Systemwide Original Budget.

Yvette M. Richardson, Ed.D.  
District IV

Budgets should be monitored and amendments submitted as needed in accordance with amendment procedures. Please be reminded that budget amendments should be transmitted via the LEA Accounting File Upload System.

Tonya S. Chestnut, Ed.D.  
District V  
Vice President

We appreciate the diligence and hard work required to develop this budget. We intend to continue to provide you and your staff with guidance and assistance as we work together to meet the reporting requirements as outlined in the foundation and accountability laws.

Marie Manning  
District VI  
President Pro Tem

Copies should be provided to your staff members who have responsibility in managing the budget and programs. If you have any questions, please call your accountant at (334) 694-4617.

Belinda McRae  
District VII

Sincerely,

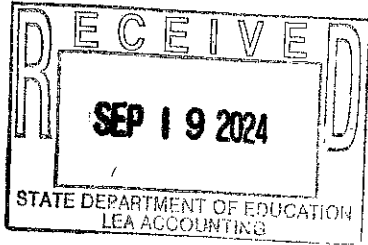
Wayne Reynolds, Ed.D.  
District VIII

Lynn Shows  
SDE Accounting Director

Eric G. Mackey, Ed.D.  
Secretary and  
Executive Officer

LS/NS/LJ

Enclosure  
cc: Chief School Financial Officer



LAUDERDALE COUNTY BOARD OF EDUCATION

# ANNUAL BUDGET

FOR FISCAL YEAR OCTOBER 1, 2024 - SEPTEMBER 30, 2025

This budget was approved by action of the Lauderdale County Board of Education  
on September 11, 2024  
Month Day Year  
Ronald Owen Chairman, Board of Education  
Chairman's signature

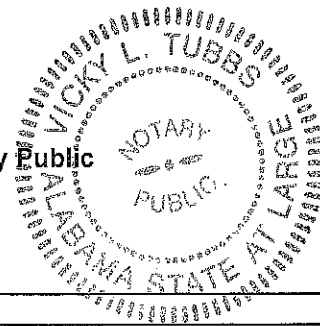
I certify that the information in this budget is correct to my best knowledge and belief, that expenditures will be in accordance with state and federal laws and regulations and approved program applications and plans, and the length of the school term shall not be less than 180 full instructional days or the hourly equivalent thereof.

Subscribed and sworn to before me this the

11th day of Sept, 2024

Vicky Tubbs

Notary Public



Jay Hill  
9/11/2024 Date

Superintendent

Reason for Amendment: (Be specific)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Hali Lyle  
Contact Person

(256) 760-1322  
Phone Number

APPROVED  
Eric Mackey  
State Superintendent of Education

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Budget System  
Combined Budget for Revenues, Expenditures, and Changes in Fund Balances  
Governmental and Expendable Trust Funds  
Fiscal Year 2025, Fiscal Period 00**

**039 - Lauderdale County Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$59,929,186.98	\$0.00	\$998,111.62	\$1,974,054.38	\$0.00	\$62,901,352.98
Federal Sources	\$3,700.00	\$9,220,203.00	\$0.00	\$0.00	\$0.00	\$9,223,903.00
Local Sources	\$21,395,096.18	\$4,007,157.91	\$1,632,713.82	\$953,676.00	\$1,183,112.28	\$29,171,756.19
Other Sources	\$280,450.00	\$98,200.00	\$0.00	\$0.00	\$0.00	\$378,650.00
<b>Total Revenues:</b>	<b>\$81,608,433.16</b>	<b>\$13,325,560.91</b>	<b>\$2,630,825.44</b>	<b>\$2,927,730.38</b>	<b>\$1,183,112.28</b>	<b>\$101,675,662.17</b>
<b>Expenditures</b>						
Instructional Services	\$46,809,304.93	\$3,733,799.17	\$0.00	\$0.00	\$344,633.72	\$50,887,737.82
Instructional Support Services	\$14,729,095.09	\$2,877,745.25	\$0.00	\$0.00	\$521,550.09	\$18,128,390.43
Operation & Maintenance Services	\$8,740,332.18	\$289,180.00	\$0.00	\$33,000.00	\$2,510.00	\$9,065,022.18
Auxiliary Services	\$5,094,009.80	\$7,736,904.05	\$0.00	\$260,000.00	\$20,269.92	\$13,111,183.77
General Administrative Services	\$3,462,922.80	\$468,664.71	\$0.00	\$0.00	\$0.00	\$3,931,587.51
Capital Outlay	\$7,009,696.00	\$0.00	\$0.00	\$35,864,258.50	\$0.00	\$42,873,954.50
Debt Service	\$0.00	\$0.00	\$2,630,825.44	\$242,543.36	\$0.00	\$2,873,368.80
Other Expenditures	\$3,330,275.69	\$619,672.83	\$0.00	\$0.00	\$226,905.00	\$4,176,853.52
<b>Total Expenditures:</b>	<b>\$89,175,636.49</b>	<b>\$15,725,966.01</b>	<b>\$2,630,825.44</b>	<b>\$36,399,801.86</b>	<b>\$1,115,868.73</b>	<b>\$145,048,098.53</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$528,342.44	\$2,111,116.32	\$0.00	\$0.00	\$0.00	\$2,639,458.76
Other Fund Uses:	\$2,121,203.85	\$0.00	\$0.00	\$0.00	\$0.00	\$2,121,203.85
<b>Total Other Fund Sources (Uses):</b>	<b>(\$1,592,861.41)</b>	<b>\$2,111,116.32</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$518,254.91</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$9,160,064.74)</b>	<b>(\$289,288.78)</b>	<b>\$0.00</b>	<b>(\$33,472,071.48)</b>	<b>\$67,243.55</b>	<b>(\$42,854,181.45)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$26,168,833.73</b>	<b>\$4,289,461.09</b>	<b>\$338,655.00</b>	<b>\$41,907,295.46</b>	<b>\$1,040,792.33</b>	<b>\$73,745,037.61</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$17,008,768.99</b>	<b>\$4,000,172.31</b>	<b>\$338,655.00</b>	<b>\$8,435,223.98</b>	<b>\$1,108,035.88</b>	<b>\$30,890,856.16</b>

LAUDERDALE 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	59,929,186.98	0.00	998,111.62	1,974,054.38	0.00	62,901,352.98
FEDERAL REVENUES	3,700.00	9,220,203.00	0.00	0.00	0.00	9,223,903.00
LOCAL REVENUES	21,395,096.18	4,007,157.91	1,632,713.82	953,676.00	1,183,112.28	29,171,756.19
OTHER REVENUES	280,450.00	98,200.00	0.00	0.00	0.00	378,650.00
TOTAL REVENUES	81,608,433.16	13,325,560.91	2,630,825.44	2,927,730.38	1,183,112.28	101,675,662.17
EXPENDITURES:						
INSTRUCTIONAL SERVICES	46,809,304.93	3,733,799.17	0.00	0.00	344,633.72	50,887,737.82
INSTRUCTIONAL SUPPORT SERVICES	14,729,095.09	2,877,745.25	0.00	0.00	521,550.09	18,128,390.43
OPERATIONS & MAINTENANCE	8,740,332.18	289,180.00	0.00	33,000.00	2,510.00	9,065,022.18
AUXILIARY SERVICES	5,094,009.80	7,736,904.05	0.00	260,000.00	20,269.92	13,111,183.77
GENERAL ADMINISTRATIVE SERVICES	3,462,922.80	468,664.71	0.00	0.00	0.00	3,931,587.51
CAPITAL OUTLAY	7,009,696.00	0.00	0.00	35,864,258.50	0.00	42,873,954.50
DEBT SERVICES	0.00	0.00	2,630,825.44	242,543.36	0.00	2,873,368.80
OTHER EXPENDITURES	3,330,275.69	619,672.83	0.00	0.00	226,905.00	4,176,853.52
TOTAL EXPENDITURES	89,175,636.49	15,725,966.01	2,630,825.44	36,399,801.86	1,115,868.73	145,048,098.53
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	528,342.44	2,111,116.32	0.00	0.00	0.00	2,639,458.76
OTHER FUND USES	2,121,203.85	0.00	0.00	0.00	0.00	2,121,203.85
TOTAL OTHER FUND SOURCES (USES)	(1,592,861.41)	2,111,116.32	0.00	0.00	0.00	518,254.91
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(9,160,064.74)	(289,288.78)	0.00	(33,472,071.48)	67,243.55	(42,854,181.45)
BEGINNING FUND BALANCE - OCT 1	26,168,833.73	4,289,461.09	338,655.00	41,907,295.46	1,040,792.33	73,745,037.61
ENDING FUND BALANCE - SEP 30	17,008,768.99	4,000,172.31	338,655.00	8,435,223.98	1,108,035.88	30,890,856.16