

Proposed Annual Budget for Fiscal Year 2024

October 1, 2023 through September 30, 2024

Second Public Hearing
September 12, 2023

Purpose

- To aid in the communication of financial information
- To solicit input into the budgeting process
- To develop a tool for monitoring expenses
- To encourage site based management

Fiscal Year: October 1, 2023 through September 30, 2024

Additional Plans Eufaula City Schools are required to Submit to the State Department

- Capital Projects
- Student Transportation
- Professional Development
- Technology
- Special Education
- At-risk
- Career Technical Education
- Federal programs
- School Safety

Eufaula City Schools

Strategic Plan

2021-2026



Academic Growth and Achievement

Produce students who consistently demonstrate growth, as well as successfully apply knowledge and skills across all content areas

Safe and Supportive Learning Environments

Maintain a comprehensive support system that ensures a safe and secure learning environment for all students

Culture and Climate

Develop and sustain effective structures for communication and ongoing engagement of students, staff, families and community

Recruitment and Retention of Qualified Staff

Maintain high quality certified personnel through recruitment, development, and retention to positively impact student achievement

Mission:
Expect Excellence.

Vision:
Preparing students to pursue excellence in all aspects of life

SUPPLEMENTAL INFORMATION TO PROPOSED FY 2023 BUDGET
 As required by Section 16-13-140, Code of Alabama 1975

Exhibit P-1

Eufaula City

EPS - 0040

ADM (Prior year used for allocation purposes)

Earned Units

Teachers
 Principals
 Assistant Principals
 Counselors
 Librarians
 Career Tech Director
 Career Tech Counselors
 *Additional Units

Total Units

Salaries

Fringe Benefits

Other Current Expense

Classroom Instructional Support

Teacher Materials and Supplies (569.15/unit)
 Technology (\$500/unit)
 Library Enhancement (\$157.72/unit)
 Professional Development (\$100/unit)
 Common Purchase (\$0/unit)

Textbooks (\$75/adm)

Total Foundation Program

| EPS | |
|--|------------------------|
| 536.10 | |
| Earned | |
| Teachers | 37.62 |
| Principals | 1.00 |
| Assistant Principals | 0.50 |
| Counselors | 1.00 |
| Librarians | 1.00 |
| Career Tech Director | - |
| Career Tech Counselors | - |
| *Additional Units | - |
| Total Units | 41.12 |
| Salaries | \$ 2,503,963.00 |
| Fringe Benefits | \$ 926,705.00 |
| Other Current Expense | |
| Classroom Instructional Support | |
| Teacher Materials and Supplies (569.15/unit) | \$ 23,403.00 |
| Technology (\$500/unit) | \$ 20,560.00 |
| Library Enhancement (\$157.72/unit) | \$ 6,485.00 |
| Professional Development (\$100/unit) | \$ 4,112.00 |
| Common Purchase (\$0/unit) | \$ - |
| | \$ - |
| | \$ - |
| Textbooks (\$75/adm) | \$ 40,208.00 |
| Total Foundation Program | \$ 3,525,436.00 |

Projected Enrollment 639.00

(To be completed by LEA) * Includes 118 Pre-K

524.00 Less Pre-K

Local School Funds Budgeted

PUBLIC \$ 68,900.00
 NON-PUBLIC \$ 19,700.00
 TOTAL \$ 88,600.00

Projected Employees

(To be completed by LEA)

Other State includes At-Risk, OSR, School Nurses, Transportation, Technology Coordinator, High Hopes, ARI
 Federal includes Title funds, IDEA, CNP

| | State Earned | Other State | OCE | Federal | Local | Total | Virtual | Grand Total |
|-------------------|-----------------|----------------|--------------|--------------|-------------|--------------|---------|----------------|
| Teachers | 37.62 | 5.42 | | 9.10 | 0.86 | 53.00 | - | 53.00 |
| Librarians | 1.00 | | | | | 1.00 | - | 1.00 |
| Counselors | 1.00 | | | | | 1.00 | - | 1.00 |
| Administrators | 1.50 | | | | 1.50 | 3.00 | - | 3.00 |
| Certified Support | | | | | | - | | - |
| Non-Cert Support | - | | 21.00 | 13.00 | - | 34.00 | | 34.00 |
| Total | 41.12 | 5.42 | 21.00 | 22.10 | 2.36 | 92.00 | - | 92.00 |

58.00

SUPPLEMENTAL INFORMATION TO PROPOSED FY 2023 BUDGET
 As required by Section 16-13-140, Code of Alabama 1975

Exhibit P-1

Eufaula City

EES - 0034

| | EES |
|--|------------------------|
| ADM (Prior year used for allocation purposes) | 468.20 |
| Earned Units | Earned |
| Teachers | 26.30 |
| Principals | 1.00 |
| Assistant Principals | - |
| Counselors | 0.50 |
| Librarians | 1.00 |
| Career Tech Director | - |
| Career Tech Counselors | - |
| *Additional Units | - |
| Total Units | 28.80 |
| Salaries | \$ 1,720,189.00 |
| Fringe Benefits | \$ 642,732.00 |
| Other Current Expense | |
| Classroom Instructional Support | |
| Teacher Materials and Supplies (569.15/unit) | \$ 16,392.00 |
| Technology (\$500/unit) | \$ 14,400.00 |
| Library Enhancement (\$157.72/unit) | \$ 4,542.00 |
| Professional Development (\$100/unit) | \$ 2,880.00 |
| Common Purchase (\$0/unit) | \$ - |
| | \$ - |
| | \$ - |
| Textbooks (\$75/adm) | \$ 35,115.00 |
| Total Foundation Program | \$ 2,436,250.00 |

Projected Enrollment 484.00 15.80
 (To be completed by LEA)

Local School Funds Budgeted

| | |
|--------------|---------------------|
| PUBLIC | \$ 75,380.00 |
| NON-PUBLIC | \$ 5,800.00 |
| TOTAL | \$ 81,180.00 |

Projected Employees
 (To be completed by LEA)

Other State includes At-Risk, OSR, School Nurses, Transportation, Technology Coordinator, High Hopes, ARI
 Federal includes Title funds, IDEA, CNP

| | State Earned | Other State | OCE | Federal | Local | Total | Virtua I | Grand Total |
|-------------------|-----------------|----------------|--------------|--------------|-------------|--------------|-------------|----------------|
| Teachers | 26.30 | 1.03 | | 8.00 | 1.87 | 37.20 | - | 37.20 |
| Librarians | 1.00 | | | | | 1.00 | - | 1.00 |
| Counselors | 0.50 | | | | 0.50 | 1.00 | - | 1.00 |
| Administrators | 1.00 | | | | 1.00 | 2.00 | - | 2.00 |
| Certified Support | | | | | | - | | - |
| Non-Cert Support | - | | 16.00 | 9.00 | | 25.00 | | 25.00 |
| Total | 28.80 | 1.03 | 16.00 | 17.00 | 3.37 | 66.20 | - | 66.20 |

41.20

SUPPLEMENTAL INFORMATION TO PROPOSED FY 2023 BUDGET
 As required by Section 16-13-140, Code of Alabama 1975

Exhibit P-1

Eufaula City

AMMS - 0030

| | AMMS |
|--|------------------------|
| ADM (Prior year used for allocation purposes) | 536.50 |
| Earned Units | Earned |
| Teachers | 27.08 |
| Principals | 1.00 |
| Assistant Principals | 1.00 |
| Counselors | 1.50 |
| Librarians | 1.00 |
| Career Tech Director | - |
| Career Tech Counselors | - |
| *Additional Units | - |
| Total Units | 31.58 |
| Salaries | \$ 1,917,554.00 |
| Fringe Benefits | \$ 711,001.00 |
| Other Current Expense | |
| Classroom Instructional Support | \$ - |
| Teacher Materials and Supplies (\$50/unit) | \$ 17,974.00 |
| Technology (\$500/unit) | \$ 15,790.00 |
| Library Enhancement (\$157.72/unit) | \$ 4,981.00 |
| Professional Development (\$100/unit) | \$ 3,158.00 |
| Common Purchase (\$0/unit) | \$ - |
| | \$ - |
| | \$ - |
| Textbooks (\$75/adm) | \$ 40,238.00 |
| Total Foundation Program | \$ 2,710,696.00 |

Projected Enrollment 499.00 (37.50)
 (To be completed by LIA)

Local School Funds Budgeted

| | |
|--------------|----------------------|
| PUBLIC | \$ 151,395.00 |
| NON-PUBLIC | \$ 21,618.00 |
| TOTAL | \$ 173,013.00 |

Projected Employees

(To be completed by LIA)

Other State includes At-Risk, OSR, School Nurses, Transportation, Technology Coordinator, High Hopes, ARI
 Federal includes Title funds, IDEA, CNP

| | State Earned | Other State | OCE | Federal | Local | Total | Virtua I | Grand Total |
|-------------------|-----------------|----------------|--------------|--------------|-------------|--------------|-------------|----------------|
| Teachers | 27.08 | 0.40 | | 8.00 | 0.92 | 36.40 | - | 36.40 |
| Librarians | 1.00 | | | | | 1.00 | - | 1.00 |
| Counselors | 1.50 | (0.50) | | | | 1.00 | - | 1.00 |
| Administrators | 2.00 | 0.50 | | | 1.50 | 4.00 | - | 4.00 |
| Certified Support | | | | | | - | | - |
| Non-Cert Sup | - | | 11.00 | 6.50 | | 17.50 | | 17.50 |
| Total | 31.58 | 0.40 | 11.00 | 14.50 | 2.42 | 59.90 | - | 59.90 |

42.40

SUPPLEMENTAL INFORMATION TO PROPOSED FY 2023 BUDGET
As required by Section 16-13-140, Code of Alabama 1975

Exhibit P-I

Eufaula City

EHS - 0010

| | <u>EHS</u> | |
|--|------------------------|---|
| ADM (Prior year used for allocation purposes) | 709.60 | Projected Enrollment 726.00 16.40 |
| <u>Earned Units</u> | <u>Earned</u> | (To be completed by LEA) |
| Teachers | 39.54 | |
| Principals | 1.00 | |
| Assistant Principals | 1.00 | |
| Counselors | 1.50 | |
| Librarians | 1.00 | |
| Career Tech Director | - | |
| Career Tech Counselors | - | |
| *Additional Units | - | |
| Total Units | 44.04 | 45.04 1.00 Career Tech reported at EHS |
| Salaries | \$ 2,682,311.00 | |
| Fringe Benefits | \$ 994,455.00 | |
| Other Current Expense | \$ - | |
| Classroom Instructional Support | | |
| Teacher Materials and Supplies (569.15/unit) | \$ 25,065.00 | |
| Technology (\$500/unit) | \$ 22,020.00 | |
| Library Enhancement (\$157.72/unit) | \$ 6,946.00 | |
| Professional Development (\$100/unit) | \$ 4,404.00 | |
| Common Purchase (\$0/unit) | \$ - | |
| | \$ - | |
| | \$ - | |
| | \$ - | |
| Textbooks (\$75/adm) | \$ 53,220.00 | |
| Total Foundation Program | \$ 3,788,421.00 | |

Local School Funds Budgeted

| | |
|--------------|----------------------|
| PUBLIC | \$ 459,260.00 |
| NON-PUBLIC | \$ 254,495.00 |
| TOTAL | \$ 713,755.00 |

Projected Employees

(To be completed by LEA)

Other State includes At-Risk, OSR, School Nurses, Transportation, Technology Coordinator, High Hopes, ARI
Federal includes Title funds, IDEA, CNP

| | State Earned | Other State | OCE | Federal | Local | Total | Virtual | Grand Total |
|-------------------|-----------------|----------------|--------------|--------------|-------------|--------------|----------|----------------|
| Teachers | 39.54 | 1.28 | (1.42) | 9.00 | | 48.40 | - | 48.40 |
| Librarians | 1.00 | | | | | 1.00 | - | 1.00 |
| Counselors | 1.50 | | | | 0.50 | 2.00 | - | 2.00 |
| Administrators | 2.00 | | 1.42 | | 1.58 | 5.00 | - | 5.00 |
| Certified Support | 1.00 | | | | | 1.00 | | 1.00 |
| Non-Cert Support | | 1.63 | 16.37 | 11.00 | | 29.00 | | 29.00 |
| Total | 45.04 | 2.91 | 16.37 | 20.00 | 2.08 | 86.40 | - | 86.40 |

57.40

SUPPLEMENTAL INFORMATION TO PROPOSED FY 2023 BUDGET
As required by Section 16-13-140, Code of Alabama 1975

Exhibit P-1

Eufaula City

Eufaula City - 0001

ADM (Prior year used for allocation purposes)

Earned Units

| | |
|--|----------------------|
| | - |
| | <u>Earned</u> |
| Teachers | - |
| Principals | - |
| Assistant Principals | - |
| Counselors | - |
| Librarians | - |
| Career Tech Director | 1.75 |
| Career Tech Counselors | - |
| *Additional Units | - |
| Total Units | 1.75 |
| Salaries | \$ 141,807.00 |
| Fringe Benefits | \$ 47,149.00 |
| Other Current Expense | |
| Classroom Instructional Support | \$ - |
| Teacher Materials and Supplies (569.15/unit) | \$ 996.00 |
| Technology (\$500/unit) | \$ 875.00 |
| Library Enhancement (\$157.72/unit) | \$ 276.00 |
| Professional Development (\$100/unit) | \$ 175.00 |
| Common Purchase (\$0/unit) | \$ - |
| | \$ - |
| | \$ - |
| | \$ - |
| Textbooks (\$75/adm) | \$ - |
| Total Foundation Program | \$ 191,278.00 |

Projected Employees

Other State includes At-Risk, OSR, School Nurses, Transportation, Technology Coordinator, High Hopes, ARI

(To be completed by LEA Federal includes Title funds, IDEA, CNP)

** Central Office includes Transportation, PAT, Special Ed including Behavior and Mental Health; Maintenance & Tech, Accounting, & Public Relations

| | Local | State | OCE | Federal | Local | Total |
|-------------------|-------------|--------------|--------------|--------------|--------------|--------------|
| Teachers | | | | | | - |
| Librarians | | | | | | - |
| Counselors | | | | | | - |
| Administrator | 0.75 | 0.93 | | 4.24 | 7.08 | 13.00 |
| Certified Support | | | | | | - |
| Non-Cert Support* | | 13.69 | 14.90 | 8.10 | 5.92 | 42.61 |
| Total | 0.75 | 14.62 | 14.90 | 12.34 | 13.00 | 55.61 |

* 1 Career Tech Coach reported at LEIS

SUPPLEMENTAL INFORMATION TO PROPOSED FY 2023 BUDGET
As required by Section 16-13-140, Code of Alabama 1975

Exhibit P-I

Eufaula City

Alva - 2060

ADM (Prior year used for allocation purposes)

Earned Units

- Teachers
- Principals
- Assistant Principals
- Counselors
- Librarians
- Career Tech Director
- Career Tech Counselors
- *Additional Units

Total Units

- Salaries
- Fringe Benefits
- Other Current Expense
- Classroom Instructional Support
 - Teacher Materials and Supplies (569.15/unit)
 - Technology (\$500/unit)
 - Library Enhancement (\$157.72/unit)
 - Professional Development (\$100/unit)
 - Common Purchase (\$0/unit)

Textbooks (\$75/adm)

Total Foundation Program

| <u>ALVA</u> | |
|--|-------------------------|
| 3,708.75 | |
| <u>Earned</u> | |
| Teachers | 210.21 |
| Principals | 1.00 |
| Assistant Principals | 2.50 |
| Counselors | 3.00 |
| Librarians | 2.00 |
| Career Tech Director | - |
| Career Tech Counselors | - |
| *Additional Units | 8.00 |
| <u>Total Units</u> | 226.71 |
| Salaries | \$ 14,016,502.00 |
| Fringe Benefits | \$ 5,126,001.00 |
| Other Current Expense | \$ - |
| Classroom Instructional Support | |
| Teacher Materials and Supplies (569.15/unit) | \$ 129,032.00 |
| Technology (\$500/unit) | \$ 113,355.00 |
| Library Enhancement (\$157.72/unit) | \$ 35,757.00 |
| Professional Development (\$100/unit) | \$ 22,671.00 |
| Common Purchase (\$0/unit) | \$ - |
| | \$ - |
| | \$ - |
| Textbooks (\$75/adm) | \$ 278,156.00 |
| Total Foundation Program | \$ 19,721,474.00 |

Projected Enrollment 4,056.00 347.25

(To be completed by LEA)

Local School Funds Budgeted

| | |
|--------------|-------------|
| PUBLIC | \$ - |
| NON-PUBLIC | \$ - |
| TOTAL | \$ - |

Projected Employees

(To be completed by LEA)

Other State includes At-Risk, OSR, School Nurses, Transportation, Technology Coordinator, High Hopes, ARI
 Federal includes Title funds, IDEA, CNP

SUPPLEMENTAL INFORMATION TO PROPOSED FY 2023 BUDGET

Exhibit P-1

As required by Section 16-13-140, Code of Alabama 1975

Eufaula City

System Totals

| | <u>ECS</u> | <u>Virtual</u> | |
|--|----------------------|-----------------------|-------------------------|
| ADM (Prior year used for allocation purposes) | 2,250.40 | 3,708.75 | 5,959.15 |
| Earned Units | | | Earned |
| Teachers | 130.54 | 210.21 | 340.75 |
| Principals | 4.00 | 1.00 | 5.00 |
| Assistant Principals | 2.50 | 2.50 | 5.00 |
| Counselors | 4.50 | 3.00 | 7.50 |
| Librarians | 4.00 | 2.00 | 6.00 |
| Career Tech Director | 1.75 | - | 1.75 |
| Career Tech Counselors | - | - | - |
| *Additional Units | - | 8.00 | 8.00 |
| Total Units | 147.29 | 226.71 | 374.00 |
| Salaries | 8,965,824.00 | 14,016,502.00 | \$ 22,982,326.00 |
| Fringe Benefits | 3,322,042.00 | 5,126,001.00 | \$ 8,448,043.00 |
| Other Current Expense \$ 23,068 /unit | 3,397,685.72 | 5,229,746.28 | \$ 8,627,432.00 |
| Classroom Instructional Support | - | - | \$ - |
| Teacher Materials and Supplies (569.15/unit) | 83,830.00 | 129,032.00 | \$ 212,862.00 |
| Technology (\$500/unit) | 73,645.00 | 113,355.00 | \$ 187,000.00 |
| Library Enhancement (\$157.72/unit) | 23,230.00 | 35,757.00 | \$ 58,987.00 |
| Professional Development (\$100/unit) | 14,729.00 | 22,671.00 | \$ 37,400.00 |
| Common Purchase (\$0/unit) | - | - | \$ - |
| | - | - | \$ - |
| | - | - | \$ - |
| Textbooks (\$75/adm) | 168,781.00 | 278,156.00 | \$ 446,937.00 |
| Total Foundation Program | 16,049,766.72 | 24,951,220.28 | \$ 41,000,987.00 |
| Less: Local Funds (10 mills) | | (1,340,480.00) | \$ 1,340,480.00 |
| Total State Allocation (Foundation Program) | 16,049,766.72 | 23,610,740.28 | \$ 39,660,507.00 |
| 3% Admin Fee | 708,322.21 | (708,322.21) | |
| ALVA/ECS Agreement for unit loss | | | |
| | 16,758,089.11 | 22,902,417.89 | |

Projected Enrollment

2,348.00
 * Includes 118 Pre-K
 2,233.00 Less Pre-K

Local School Funds Budgeted

PUBLIC \$ 754,935.00
 NON-PUBLIC \$ 301,613.00
 TOTAL \$ 1,056,548.00

Additional State Appropriations

| | |
|------------------------|---------------|
| School Nurses | \$ 522,259.00 |
| High Hopes | \$ - |
| Technology Coordinator | \$ 68,327.00 |
| At-Risk | \$ 203,624.00 |

Projected Employees

(To be completed by LEA)

360.11 Other State includes At-Risk, OSR, School Nurses, Transportation, Technology Coordinator, High Hopes, ARI
 Federal includes Title funds, IDEA, CNP, ESSIR

| | <u>State Earned</u> | <u>Other State</u> | <u>OCE</u> | <u>Federal</u> | <u>Local</u> | <u>Total</u> | <u>Virtual</u> | <u>Grand Total</u> |
|-------------------|---------------------|--------------------|--------------|----------------|--------------|---------------|----------------|--------------------|
| Teachers | 130.54 | 8.13 | (1.42) | 34.10 | 3.65 | 175.00 | - | 175.00 |
| Librarians | 4.00 | - | - | - | - | 4.00 | - | 4.00 |
| Counselors | 4.50 | (0.50) | - | - | 1.00 | 5.00 | - | 5.00 |
| Administrators | 7.25 | 1.43 | 1.42 | 2.24 | 14.66 | 27.00 | - | 27.00 |
| Certified Support | 1.00 | - | - | - | - | 1.00 | - | 1.00 |
| Non-Cert Support | - | 15.32 | 79.27 | 47.60 | 5.92 | 148.11 | - | 148.11 |
| Total | 147.29 | 24.38 | 79.27 | 83.94 | 25.23 | 360.11 | - | 360.11 |

211.00

Eufaula City Schools
Unit Breakdown
FY2024

| School Name | ADM | Teacher Units | Principal | Asst Principal | Counselor | Library | Additional | Career Tech Director | Career Tech Counselor | Grand Totals |
|---------------------------------|----------|---------------|-----------|----------------|-----------|---------|------------|----------------------|-----------------------|--------------|
| Eufaula City Board of Education | - | | | | | | | 1.75 | - | 1.75 |
| EPS | 536.10 | 37.62 | 1.00 | 0.50 | 1.00 | 1.00 | - | - | - | 41.12 |
| EES | 468.20 | 26.30 | 1.00 | - | 0.50 | 1.00 | - | - | - | 28.80 |
| AMMS | 536.50 | 27.08 | 1.00 | 1.00 | 1.50 | 1.00 | - | - | - | 31.58 |
| EHS | 709.60 | 39.54 | 1.00 | 1.00 | 1.50 | 1.00 | - | - | - | 44.04 |
| ECS Totals | 2,250.40 | 130.54 | 4.00 | 2.50 | 4.50 | 4.00 | - | 1.75 | - | 147.29 |
| ALVA Totals | 3,708.75 | 210.21 | 1.00 | 2.50 | 3.00 | 2.00 | 8.00 | - | - | 226.71 |
| Grand Totals | 5,959.15 | 340.75 | 5.00 | 5.00 | 7.50 | 6.00 | 8.00 | 1.75 | - | 374.00 |

Eufaula City Schools
Unit Breakdown
FY2025

Estimated based on Count 09/08/23

| School Name | ADM | Teacher Units | Principal | Asst Principal | Counselor | Library | Additional | Career Tech Director | Career Tech Counselor | Grand Totals | next ADM cut off for additional admin | ADM short |
|---------------------------------|----------|---------------|-----------|----------------|-----------|---------|------------|----------------------|-----------------------|--------------|---------------------------------------|-----------|
| Eufaula City Board of Education | - | | | | | | | 1.75 | - | 1.75 | | |
| EPS | 524.00 | 36.77 | 1.00 | 0.50 | 1.00 | 1.00 | - | - | - | 40.27 | 500.00 | |
| EES | 484.00 | 27.66 | 1.00 | - | 0.50 | 1.00 | - | - | - | 30.16 | 500.00 | (16.00) |
| AMMS | 499.00 | 25.18 | 1.00 | 0.50 | 1.00 | 1.00 | - | - | - | 28.68 | 500.00 | (1.00) |
| EHS | 726.00 | 40.45 | 1.00 | 1.00 | 1.50 | 1.00 | - | - | - | 44.95 | 750.00 | (24.00) |
| ECS Totals | 2,233.00 | 130.06 | 4.00 | 2.00 | 4.00 | 4.00 | - | 1.75 | - | 145.81 | | |
| Gain/(Loss) Units | (17.40) | (0.48) | - | (0.50) | (0.50) | - | - | - | - | (1.48) | | |

Approximately
\$85,000 per certified
unit

| Location | Local Units | \$ 85,000.00 |
|---------------------------------|-------------|--------------|
| Eufaula City Board of Education | 7.08 | 601,800.00 |
| EPS | 2.36 | 200,600.00 |
| EES | 3.37 | 286,450.00 |
| AMMS | 2.42 | 205,700.00 |
| EHS | 2.08 | 176,800.00 |
| ECS Totals | 17.31 | 1,471,350.00 |

| Location | ESSER Units | \$ 85,000.00 |
|---------------------------------|-------------|--------------|
| Eufaula City Board of Education | 3.00 | 255,000.00 |
| EPS | 1.00 | 85,000.00 |
| EES | 2.00 | 170,000.00 |
| AMMS | - | - |
| EHS | 3.00 | 255,000.00 |
| ECS Totals | 9.00 | 765,000.00 |

FY 2024 Allocations

| | 2020 | 2021 | 2022 | 2023 | 2024 | Change from Prior Year | Comments | | |
|---|-------|--------|----------------------|----------------------|----------------------|---------------------------|----------------------|-----------------------|---|
| Function | sFund | Amount | Amount | Amount | Amount | Amount | | | |
| Foundation Program - Regular | 1110 | 1110 | 15,739,253.85 | 16,410,667.55 | 16,861,526.00 | 16,511,962.02 | 16,758,143.11 | 246,181.09 | |
| Foundation Program - Virtual | | 1110 | 13,989,289.15 | 14,914,454.45 | 19,563,619.00 | 24,420,331.98 | 22,902,417.89 | (1,517,914.09) | |
| Foundation Program - Current Units | 1120 | 1110 | 579,784.00 | 944,319.00 | | | | - | |
| Foundation Program - Local Match | 6000 | 1110 | 1,333,880.00 | 1,366,130.00 | 1,255,690.00 | 1,486,600.00 | 1,340,480.00 | (146,120.00) | |
| Total Foundation | | | 31,642,207.00 | 33,635,571.00 | 37,680,835.00 | 42,418,894.00 | 41,001,041.00 | (1,417,853.00) | |
| School Nurses Program | 1220 | 1220 | 237,736.00 | 255,889.00 | 339,068.00 | 416,125.00 | 522,259.00 | 106,134.00 | |
| Technology Coordinator | 1221 | 1221 | 61,800.00 | 61,368.00 | 60,966.00 | 66,840.00 | 68,327.00 | 1,487.00 | |
| Career Tech O&M | 1222 | 1222 | 29,758.00 | 29,930.00 | 42,376.00 | 44,715.00 | 41,792.00 | (2,923.00) | |
| Alabama Reading Initiative | 1230 | 1230 | 105,762.00 | 105,762.00 | 105,762.00 | 240,000.00 | 240,000.00 | - | \$80,000 per coach (one for Alva) |
| English as a Second Language - State | 1252 | 1252 | 33,211.00 | 59,558.00 | 67,272.00 | 48,551.00 | 50,322.00 | 1,771.00 | |
| Career Coach | 1284 | 1284 | | | | | 95,881.00 | 95,881.00 | |
| Mental Health Services Coordinator | 1271 | 1271 | | | 40,000.00 | 40,000.00 | | (40,000.00) | |
| Gifted - State | 1275 | 1275 | 21,314.00 | 22,601.00 | 34,822.00 | 79,764.00 | | (79,764.00) | |
| Cybersecurity | 1287 | 1287 | | | 25,000.00 | 67,500.00 | | (67,500.00) | |
| Transportation - Operations | 1310 | 1310 | 434,889.00 | 429,535.00 | 441,068.00 | 458,331.00 | 487,057.00 | 28,726.00 | |
| Transportation - Fleet Renewal | 1320 | 1320 | 74,934.00 | 85,128.00 | 83,391.00 | 75,810.00 | 83,391.00 | 7,581.00 | |
| At Risk | 1410 | 1410 | 159,955.00 | 176,600.00 | 176,809.00 | 202,841.00 | 203,624.00 | 783.00 | |
| Preschool | 1520 | 1520 | 9,688.00 | 7,967.00 | 25,248.00 | 45,074.00 | 40,974.00 | (4,100.00) | |
| Office of School Readiness - OSR | 1720 | 1720 | 667,296.00 | 591,368.00 | 559,368.00 | 559,368.00 | 559,368.00 | - | |
| Capital projects, equipment, and Advancement & Technology (CEAT) | 1764 | 1764 | | | | 2,855,143.00 | | (2,855,143.00) | |
| ETF Advancement & Technology | 1765 | 1765 | 1,271,712.00 | 1,577,473.00 | 1,805,808.00 | | | - | |
| Public School Fund- Capital Outlay | 2120 | 2120 | 1,605,366.00 | 1,672,213.00 | 2,064,210.00 | 2,145,885.00 | 2,006,329.00 | (139,556.00) | |
| County Regular Ad Valorem _____ Mills - Local Match | 6010 | 2120 | 84,114.00 | 67,230.00 | 57,499.00 | 76,997.00 | 65,683.00 | 11,314.00 | |
| IDEA-Part B | 3210 | 3210 | 1,053,213.00 | 1,156,607.00 | 1,288,720.00 | 1,346,958.00 | 1,245,871.00 | (101,087.00) | |
| Pre-School Part B-Ages 3-5 | 3220 | 3220 | 16,435.00 | 21,459.00 | 16,980.00 | 21,971.00 | 21,322.00 | (649.00) | |
| Basic Grant | 3310 | 3310 | 61,972.00 | 46,313.00 | 51,411.00 | 55,034.00 | 51,666.00 | (3,368.00) | |
| Title I, Part A | 4110 | 4110 | 1,195,645.00 | 1,899,486.00 | 1,809,661.00 | 1,719,727.00 | 1,630,321.00 | (89,406.00) | |
| Title I, Migrant | 4115 | 4115 | | | | | 723.00 | 723.00 | |
| Title I, School Improvement | 4120 | 4120 | 243,328.00 | 257,809.00 | 187,318.00 | | | - | 3 year allocation expired 09/30/22 |
| Title II, Part A - Teacher and Principal Training | 4130 | 4130 | 187,243.00 | 135,747.00 | 153,254.00 | 152,985.00 | 155,095.00 | 2,110.00 | |
| Title III - English Lang. Adq., Lang. Enhance. & Acad. | 4150 | 4150 | 18,278.00 | 17,035.00 | 19,850.00 | 18,580.00 | 19,432.00 | 852.00 | |
| Title IV, Part A - Safe and Drug-Free Schools | 4160 | 4160 | 86,301.00 | 89,895.00 | 140,905.00 | 134,595.00 | 134,808.00 | 213.00 | |
| Title IV, Part B - 21st Century Comm. Learning Centers | 4161 | 4161 | 180,000.00 | 380,000.00 | 380,000.00 | 200,000.00 | | (200,000.00) | The EPS Grant expired 09/30/22; EES expires 09/30/23, EES has reapplied |
| Title V, Part B - Rural and Low Income School Program | 4180 | 4180 | 90,530.00 | 106,188.00 | 133,258.00 | 183,483.00 | 206,127.00 | 22,644.00 | |
| ARP Idea, Part B (Deadline 09/30/23) | 4286 | 4286 | | | 348,159.00 | | | - | |
| ARP Idea, Part B Preschool with Disabilities (Deadline 09/30/23) | 4287 | 4287 | | | 25,719.00 | | | - | |
| CARES Act Funding (Covid-19) - ESSER (Deadline 09/30/22) | 4290 | 4290 | 966,380.00 | | | | | - | |
| CARES Act - GEER (Deadline 09/30/22) | 4291 | 4291 | 419,519.00 | | | | | - | |
| CARES Act - Coronavirus Relief Fund (Health) (Deadline 12/30/20) | 4293 | 4293 | 582,167.00 | | | | | - | |
| CARES Act - Coronavirus Relief Fund (Devices) (Deadline 12/30/20) | 4294 | 4294 | 831,667.00 | | | | | - | |
| ARPA - ALSDE Reserve (Deadline 09/30/23) | 4295 | 4295 | | 1,279,862.00 | | | | - | |
| CRRSA Act - ESSER II (Deadline 09/30/23) | 4296 | 4296 | | 6,216,040.00 | | | | - | |
| CRRSA Act - ESSER II - ALSDE Reserve (Deadline 09/30/23) | 4297 | 4297 | | 100,170.00 | | | | - | |
| Cares ESSER III (ARP) (Deadline 09/30/24) | 4298 | 4298 | | 13,970,420.00 | | | | - | |
| Federal HIPPI | 5990 | 5990 | 300,000.00 | 300,000.00 | 300,000.00 | 348,000.00 | 348,600.00 | 600.00 | |

Other Information

| | 2020 | 2021 | 2022 | 2023 | 2024 | Change |
|--|-------------|-------------|-------------|-------------|-------------|-------------|
| Earned Units | 161.95 | 165.72 | 154.40 | 148.74 | 147.29 | (1.45) |
| Peehip Rate (per year per employee) | \$ 9,600.00 | \$ 9,600.00 | \$ 9,600.00 | \$ 9,600.00 | \$ 9,600.00 | \$ - |
| Retirement - Employer % | 12.43% | 12.36% | 12.43% | 12.59% | 12.59% | 0.00% |
| Unemployment - Employer % | 0.03% | 0.05% | 0.08% | 0.03% | 0.05% | 0.02% |
| Student Materials - per certified/classroom employee | \$ 600.00 | \$ 600.00 | \$ 700.00 | \$ 900.00 | \$ 569.15 | \$ (330.85) |
| Textbooks - per adm | \$ 75.00 | \$ 75.00 | \$ 75.00 | \$ 75.00 | \$ 75.00 | \$ - |

\$ 430.85 prefunded in FY23, but will carryover

Eufaula City Board of Education

COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
FISCAL YEAR ENDED SEPTEMBER 30, 2024

| FUND TYPES DESCRIPTION | GOVERNMENTAL | | | FIDUCIARY | | TOTAL (Memo Only) |
|--|----------------------|---------------------|-------------------|---------------------|---------------------|----------------------|
| | GENERAL | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS | EXPENDABLE TRUST | |
| REVENUES | | | | | | |
| STATE REVENUES | 42,361,055.05 | - | 238,378.76 | 1,851,341.24 | - | 44,450,775.05 |
| FEDERAL REVENUES | 93,500.00 | 6,173,645.21 | - | - | - | 6,267,145.21 |
| LOCAL REVENUES | 6,019,418.57 | 620,910.00 | - | 65,863.00 | 306,450.00 | 7,012,641.57 |
| OTHER REVENUES | 56,300.00 | 10,000.00 | - | - | - | 66,300.00 |
| TOTAL REVENUES | 48,530,273.62 | 6,804,555.21 | 238,378.76 | 1,917,204.24 | 306,450.00 | 57,796,861.83 |
| EXPENDITURES: | | | | | | |
| INSTRUCTIONAL SERVICES | 36,187,245.62 | 3,723,617.93 | - | - | 155,965.00 | 40,066,828.55 |
| INSTRUCTIONAL SUPPORT SERVICES | 5,379,318.20 | 817,672.46 | - | - | 24,165.00 | 6,221,155.66 |
| OPERATIONS & MAINTENANCE | 3,073,686.48 | 15,400.00 | - | 699,000.00 | - | 3,788,086.48 |
| AUXILIARY SERVICES | 590,564.06 | 2,014,927.99 | - | 46,391.00 | 21,650.00 | 2,673,533.05 |
| GENERAL ADMINISTRATIVE SERVICES | 2,323,720.73 | 302,350.20 | - | - | - | 2,626,070.93 |
| CAPITAL OUTLAY | - | - | - | 500,000.00 | - | 500,000.00 |
| DEBT SERVICES | - | - | 238,378.76 | 37,000.00 | - | 275,378.76 |
| OTHER EXPENDITURES | 1,027,956.54 | 520,773.37 | - | - | 84,910.00 | 1,633,639.91 |
| TOTAL EXPENDITURES | 48,582,491.63 | 7,394,741.95 | 238,378.76 | 1,282,391.00 | 286,690.00 | 57,784,693.34 |
| OTHER FUND SOURCES (USES): | | | | | | |
| OTHER FUND SOURCES | 154,518.01 | 575,000.00 | 100,000.00 | - | - | 829,518.01 |
| OTHER FUND USES | 468,000.00 | 158,860.00 | - | 100,000.00 | 14,923.00 | 741,783.00 |
| TOTAL OTHER FUND SOURCES (USES) | (313,481.99) | 416,140.00 | 100,000.00 | (100,000.00) | (14,923.00) | 87,735.01 |
| EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES | (365,700.00) | (174,046.74) | 100,000.00 | 534,813.24 | 4,837.00 | 99,903.50 |
| BEGINNING FUND BALANCE - OCT 1 | 12,625,492.40 | 716,373.00 | 110,000.00 | 2,650,000.00 | 83,918.00 | 16,185,783.40 |
| ENDING FUND BALANCE - OCT 31 | 12,259,792.40 | 542,326.26 | 210,000.00 | 3,184,813.24 | 88,755.00 | 16,285,686.90 |

GLOSSARY OF TERMS

1 Beginning Balance-October 1st

Revenues not expended during the previous fiscal year and available in the next year.

2 Fund Types

A. Governmental

These fund types are the segment of the accounting system through which most school system functions are typically financed. The reporting focus of these fund types is to determine financial position through the recording of changes caused by the receipt of revenues and the expenditure of resources rather than determining net income or loss.

(1) General

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 a local school system are performed in the general fund type.

(2) Special Revenue

This fund type accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

(3) Debt Service

This fund type accounts for the accumulation of resources for the payment of general long-term debt, both principal and interest.

(4) Capital Project

This fund type accounts for financial resources used to acquire or construct major capital facilities other than those of proprietary and trust funds.

B. Proprietary

This fund type is used to account for school system activities that are similar to business operations in the private sector, or where the reporting focus is on determining net income, financial position and cash flows and when the activity is to be self supporting. It is recommended that proprietary fund types be used when the school system conducts business type activities that receive a significant portion of their financial resources through user charges.

C. Fiduciary

This fund type is used to account for assets held by the school system as trustee or agent. Expendable Trust Fund sources are accounted for in essentially the same manner as governmental fund sources. Non-expendable Trust Fund sources are accounted for in essentially the same manner as proprietary fund sources. Agency fund sources are purely custodial (assets equal liabilities) and thus do not involve measurements of results of operations.

3 Expenditures by Function

A. Instructional Services

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

B. Instructional Support Services

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

C. Operation & Maintenance Services

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

D. Auxiliary Services

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

E. General Administrative Services

Activities concerned with establishing and administering policy for operating the school system.

F. Capital Outlay - Real Property

Activities concerned with acquiring land and buildings, land and building improvements, building additions, and construction and architecture and engineering services.

G. Debt Services - Long Term

Activities involved in servicing the long term debt(s) of the school system. These include payments of principal and interest on bond and warrant obligations, payments of principal and interest on lease-purchase agreements and payments of other related debt service charges incurred such as handling charges from lending institutions.

H. Other Expenditures

Activities involving the operations of programs other than those normally considered "day school". These include activities dealing with Adult/Continuing education programs, nonpublic school programs and services, and community services.

4 Expenditures By Cost Center

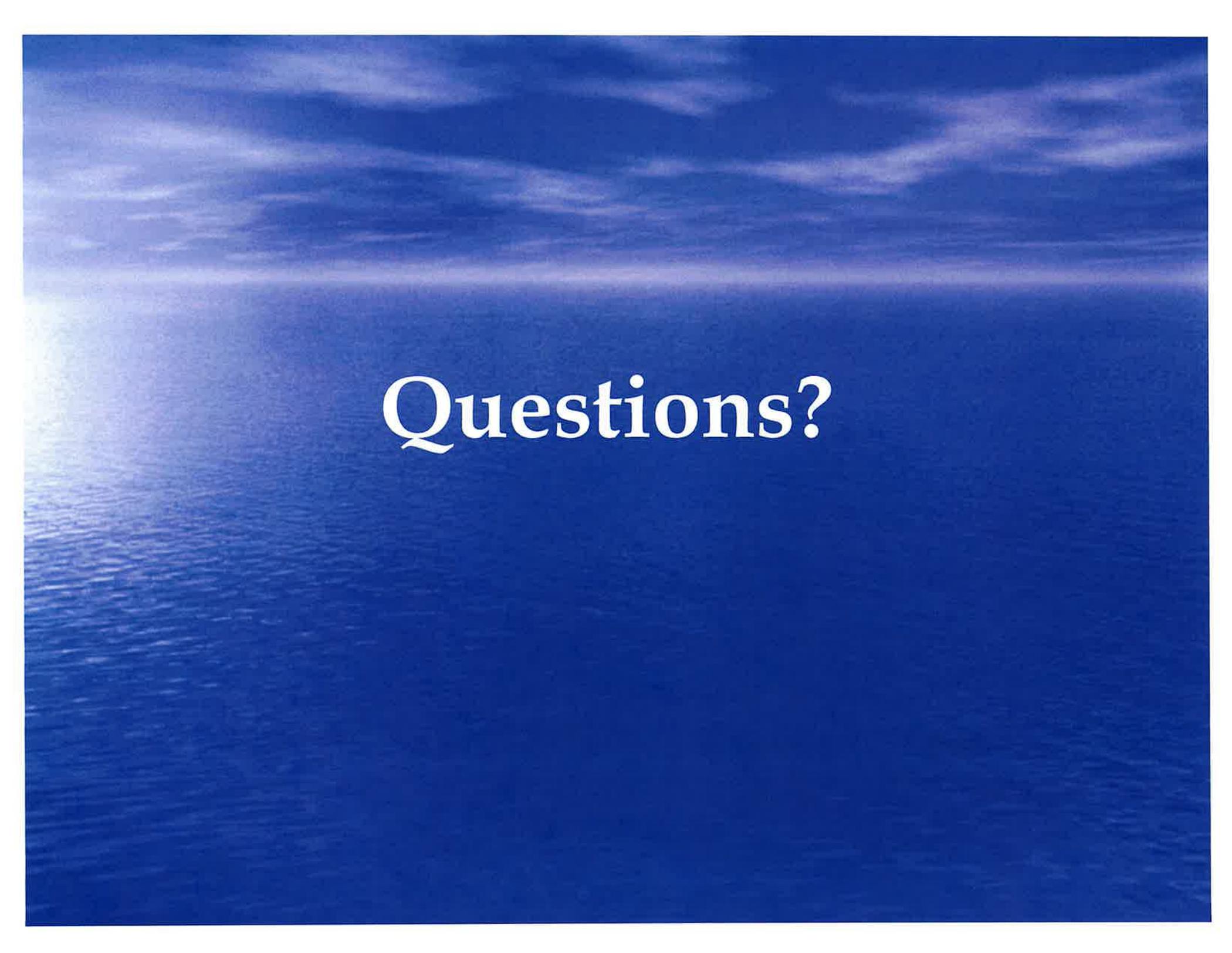
Direct charge to the applicable school site or vocational cost centers. Expenditures which are not charged to a specific site are charged to a cost center pool.

5 Expend by Object and/or Category

The object of expenditure component is to identify the service or commodity obtained as the result of a specific function of expenditure.

6 Foundation Program Operating Resources Earned (State and Local Funds)

Allocation of appropriated state dollars to include required local revenue amounts that school systems are required to match in order to receive the state dollars. Allocation amounts are determined in accordance with the formula as outlined in the Foundation Program law.

The background is a vertical gradient of blue, transitioning from a lighter, hazy blue at the top to a deep, dark blue at the bottom. A bright, white sun is positioned on the left side, creating a shimmering reflection on the water's surface that extends towards the center. The overall effect is serene and expansive.

Questions?

