

BUTLER COUNTY BOARD OF EDUCATION

FY 2026 Proposed Budget

First Public Hearing – September 8, 2025 10 a.m.

Second Public Hearing – September 11, 2025 5 p.m.

FY 2026 Budget

Butler County Board of Education
COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
FISCAL YEAR ENDED SEPTEMBER 30, 2026

						EXIBIT B-I-A
	GOVERNMENTAL				FIDUCIARY	
FUND TYPES		SPECIAL	DEBT	CAPITAL	EXPENDABLE	TOTAL
DESCRIPTION	GENERAL	REVENUE	SERVICE	PROJECTS	TRUST	(Memo Only)
REVENUES						
STATE REVENUES	22,509,896.85	0.00	855,787.26	160,804.74	0.00	23,526,488.85
FEDERAL REVENUES	77,135.00	5,939,417.96	0.00	0.00	0.00	6,016,552.96
LOCAL REVENUES	5,912,470.00	974,139.99	1,626,000.00	0.00	311,647.05	8,824,257.04
OTHER REVENUES	20,000.00	29,000.00	0.00	0.00	0.00	49,000.00
TOTAL REVENUES	28,519,501.85	6,942,557.95	2,481,787.26	160,804.74	311,647.05	38,416,298.85
EXPENDITURES:						
INSTRUCTIONAL SERVICES	16,328,628.93	1,294,324.25	0.00	0.00	151,424.93	17,774,378.11
INSTRUCTIONAL SUPPORT SERVICES	5,561,732.28	1,815,882.89	0.00	0.00	23,633.57	7,401,248.74
OPERATIONS & MAINTENANCE	3,386,276.72	116,136.51	0.00	0.00	0.00	3,502,413.23
AUXILIARY SERVICES	2,106,023.30	2,545,123.63	0.00	0.00	11,626.38	4,662,773.31
GENERAL ADMINISTRATIVE SERVICES	1,939,729.94	465,981.33	0.00	0.00	0.00	2,405,711.27
CAPITAL OUTLAY	425,000.00	0.00	0.00	0.00	0.00	425,000.00
DEBT SERVICES	0.00	0.00	2,917,932.92	0.00	0.00	2,917,932.92
OTHER EXPENDITURES	1,161,813.00	536,443.84	0.00	0.00	118,262.17	1,816,519.01
TOTAL EXPENDITURES	30,909,204.17	6,773,892.45	2,917,932.92	0.00	304,947.05	40,905,976.59
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	80,040.56	100,000.00	29,266.30	0.00	0.00	209,306.86
OTHER FUND USES	129,266.30	27,800.00	0.00	0.00	6,700.00	163,766.30
TOTAL OTHER FUND SOURCES (USES)	(49,225.74)	72,200.00	29,266.30	0.00	(6,700.00)	45,540.56
EXCESS REVENUES & OTHER SOURCES						
OVER (UNDER) EXPENDITURES & OTHER FUND USES	(2,438,928.06)	240,865.50	(406,879.36)	160,804.74	0.00	(2,444,137.18)
BEGINNING FUND BALANCE - OCT 1	8,726,083.12	1,392,765.79	406,879.36	3,777,757.56	170,215.91	14,473,701.74
ENDING FUND BALANCE - SEP 30	6,287,155.06	1,633,631.29	0.00	3,938,562.30	170,215.91	12,029,564.56

FUND 11
GENERAL FUND

Budgeted Revenues and Expenses

FY 2026 State Foundation Program

FY 2026 - ENACTED

007 Butler County	FY 2026		FY 2025	Change
System ADM	2,536.00		2,636.25	-100.25
Foundation Program Units				
Teachers	147.73		153.27	-5.54
Principals	6.00		6.00	0.00
Assistant Principals	3.50		3.50	0.00
Counselors	6.00		6.00	0.00
Librarians	6.00		6.00	0.00
Career Tech Directors	2.00		2.00	0.00
Career Tech Counselors	1.00		1.00	0.00
Total Units	**172.23**		**177.77**	**-5.54**

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 breakdown of each school

FY 2026 State Foundation Program

Foundation Program (State and Local Funds)	2026	2025	2025	Change
Salaries	10,606,040		11,071,403	-465,363
Fringe Benefits	4,332,277		4,172,343	159,934
Other Current Expense ($27,254 /unit)	4,693,942	($25,225 /unit)	4,558,272	135,670
Classroom Instructional Support				
Student Materials ($1000/unit)	172,230	($900/unit)	159,993	12,237
Technology ($500/unit)	86,115	($500/unit)	88,885	-2,770
Library Enhancement ($157.72/unit)	27,163	($157.72/unit)	28,037	-874
Professional Development ($100/unit)	17,223	($100/unit)	17,777	-554
Textbooks ($100/adm)	253,600	($100/adm)	263,625	-10,025
Common Purchase ($0/unit)	0	($100/unit)	17777	-17,777
Student Growth	0		0	0
Total Foundation Program	**20,188,590**		**20,378,112**	**-189,522**

State Foundation Allocation after 10 mill match

Classroom Instructional Support



Student materials ($1000/teacher)



Technology ($500.00 per teacher)



Library Enhancement ($157.72 per teacher)



Professional Development ($100.00 per teacher)



Textbooks ($100.00 per student)

School Nurse Program



State Allocation - $345,518



4 RN’s & 3 LPN's employed



State allocation covers 5.08 nurses



1.92 are paid from Title I & OCE funding

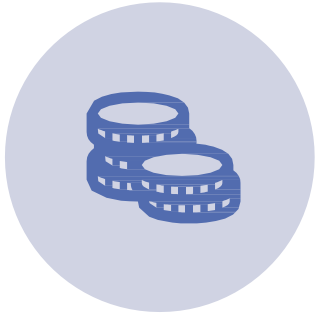
Technology Coordinator



STATE ALLOCATION
-$71,683



PAYS FOR 60%
OF SALARY



REMAINDER PAID FROM
TITLE I FUNDING

Career Tech O&M



State allocation - $39,812



Classroom supplies, software, equipment, computer hardware, registration fees, and in-state travel for the Career Tech program.

Alabama Reading Initiative

$340,000

Pays 100% of 4 reading coachs

Transportation

- Currently operate 33 buses on routes.
- Operation Budget
  - ALSDE Allocation $1,787,067
  - Payroll $1,548,406.59 (Supervisor, Secretary, Mechanics, Drivers, mid-day route pay)
- Total Operational Budget FY 2026 = $1,932,160

RAISE ACT

State allocation $531,204

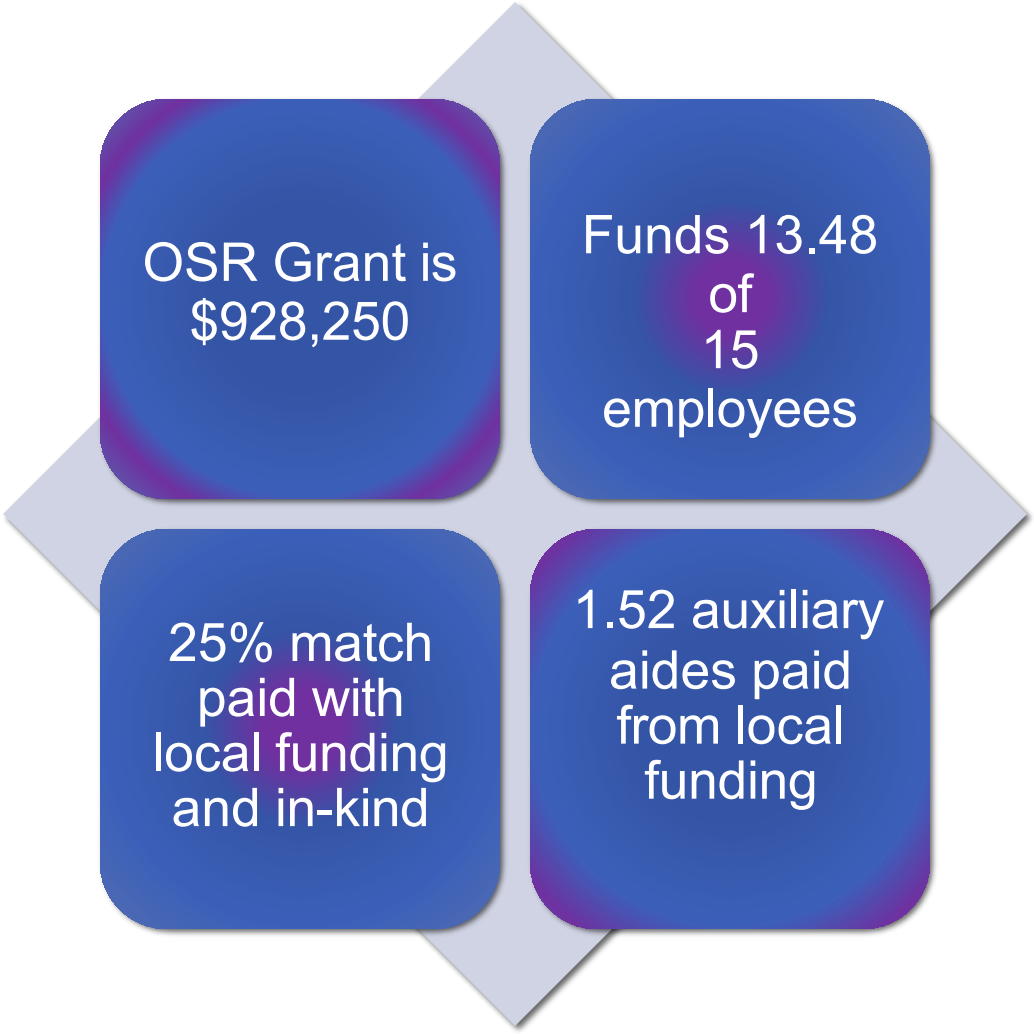
- Poverty – $335,540
- Special education - $128,828
- ELL - $23773
- Gifted - $43,063

State Preschool

State allocation - $232,258

Pays for 3 aides & 58% of psychometrist

Preschool Program (K4)



EFT Advancement & Technology

- $2,946,095.00 FY 2025 allocation (spend in FY 26)
  - $298,395 Repairs & Deferred Maintenance of facilities
  - $700,000 Insuring Facilities
  - $150,000 Bus Fuel
  - $1,317,700 Education Technology & Equipment
  - $200,000 School Security Measures
  - $280,000 Capital Outlay

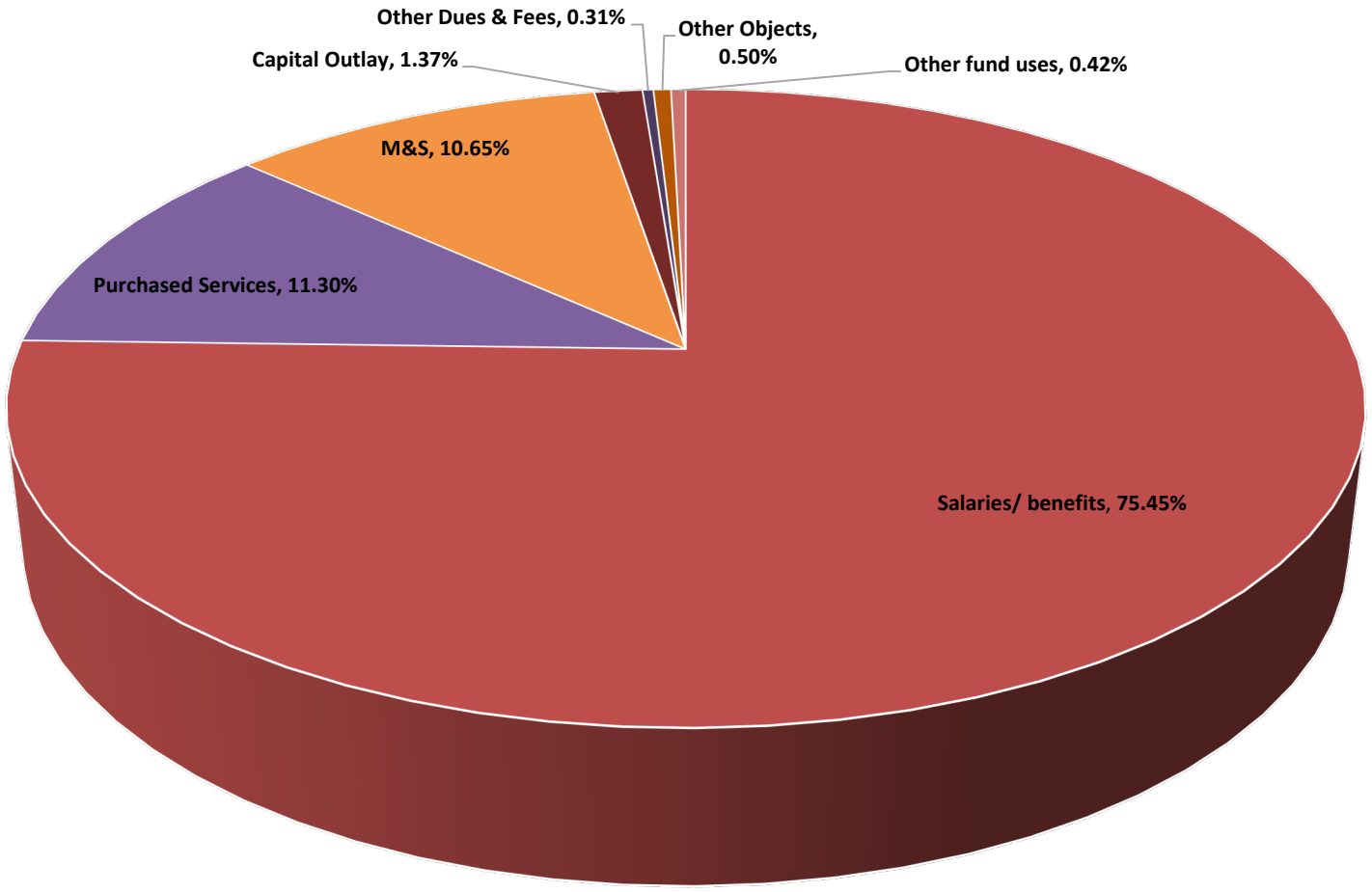
General Fund – State/Local Revenues

	FY 2026		FY 2025		FY 2024		FY 2023
	Budgeted	**% Change**	**Projected**	**% Change**	**Actual**	**% Change**	**Actual**
ADM	2536	-3.95%	2636.25		2722.1		2762.35
Foundation	$ 17,365,320.00	1.09%	$ 17,553,842.00	1.02%	$ 17,376,879.00	2.14%	$ 17,012,291.00
Foundation Local Match	$ 2,823,270.00	0.00%	$ 2,823,270.00	5.48%	$ 2,676,570.00	7.16%	$ 2,497,610.00
	$ 20,191,126.00		$ 20,377,112.00		$ 20,053,449.00		$ 19,509,901.00
12 mills Ad Valorem	$ 3,608,270.00	0.60%	$ 3,586,730.00	0.23%	$ 3,578,440.06	3.58%	$ 3,454,705.92
Sales Tax	$ 3,026,000.00	15.50%	$ 2,620,000.00	9.87%	$ 2,906,901.13	2.10%	$ 2,847,060.37
SSUT	$ 165,000.00	3.13%	$ 160,000.00	138.32%	$ 67,136.95	100.00%	$ -
Sub Total Local Taxes	$ 6,799,270.00		$ 6,366,730.00		$ 6,552,478.14		$ 6,301,766.29
Less Foundation Local Match	$ 2,823,270.00		$ 2,823,270.00		$ 2,676,570.00		$ 2,497,610.00
Total Local Taxes	$ 3,976,000.00	12.21%	$ 3,543,460.00	8.58%	$ 3,875,908.14	1.89%	$ 3,804,156.29

General Fund Expenses (by function)

Function	FY 2026
1000 Instructional (53%)	$ 16,328,629
2000 Instructional Support (18%)	$ 5,561,732
3000 Operations & Maintenance. (11%)	$ 3,386,277
4000 Auxiliary Services (7%)	$ 2,106,023
6000 General Administration (6%)	$ 1,939,730
7000 Capital Outlay (1%)	$ 425,000
9000 Other Expenditures (4%)	$ 1,161,813

General Fund Expenses (by object)



FUND 12
SPECIAL REVENUE FUND

Budgeted Revenues and Expenses

Title I

$1,793,715.00 – FY 26 allocation

Funds 15.41 School employees and 2.55 District wide employees

Remaining funds budgeted towards substitutes, classroom supplies, software, computer hardware, parent involvement supplies, professional development, purchased services and indirect cost.

Title II

- $235,448 FY 26 allocation

- Pays for:
  - 100% of Georgiana teacher
  - 35% of WOP math coach
  - Stipends, professional development, subs, travel, pd supplies,
  - $36,982.18 to private schools (proportionate share)

Title IV

$155,781

Purchased services, student classroom supplies, Professional services, fuel & drivers for field trips,

$24,468.48 private school

Perkins



$77,353



Equipment, classroom supplies, software, computer hardware, PD, travel & training

Title V

$96,865

Classroom supplies, stipends, professional development

IDEA

- $881,871
- Funds 16 aides - 3 at GES, 2 at GEO,3 at GHS, 3 at GMS, 3 at MCK, PCES, and 2 at WOP
- 1 Special Ed Director, 90% of bookkeeper, 16% of psychometrist
- Contracted services for special needs students

IDEA Preschool



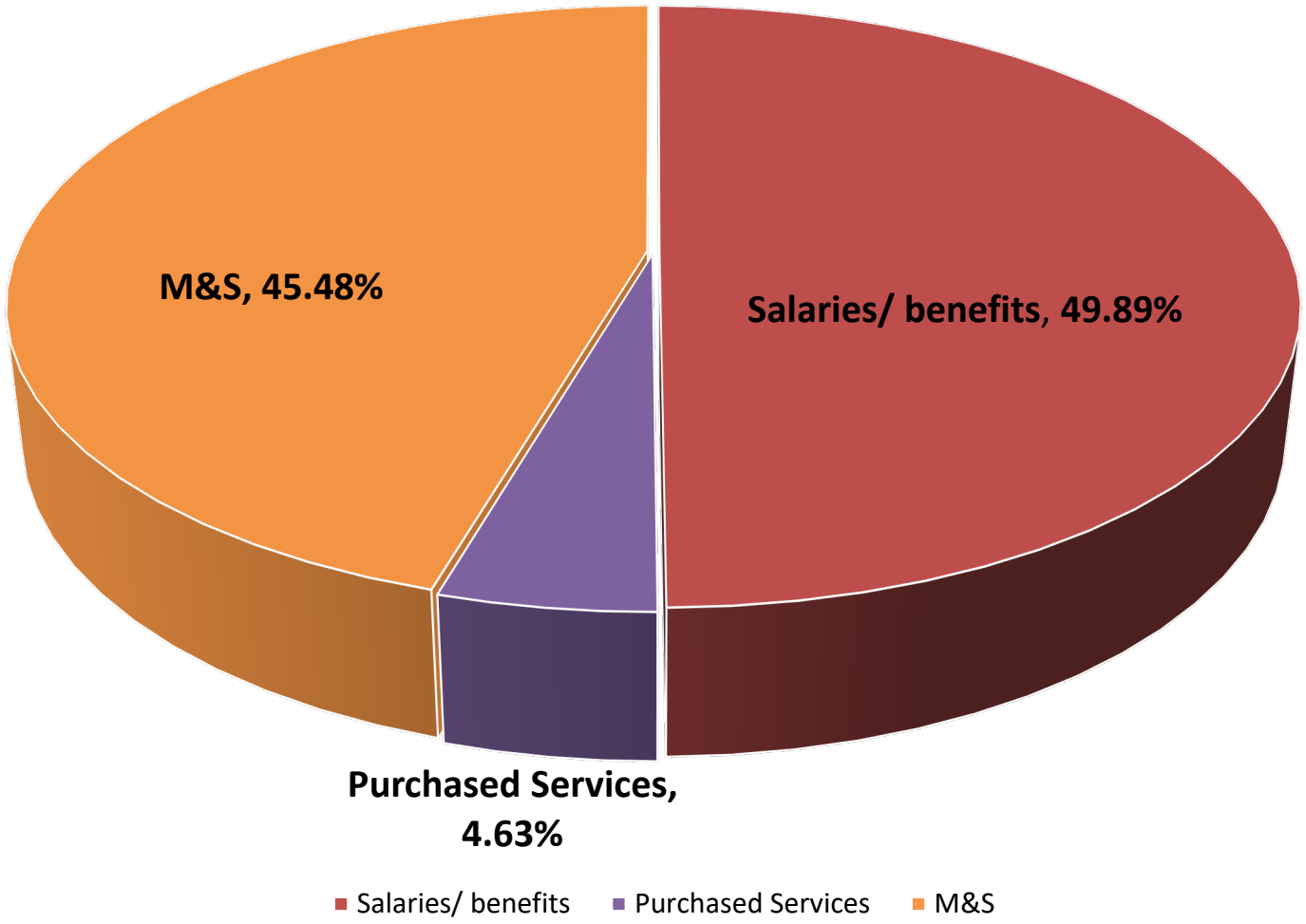
$15,688



24% of special ed aide and purchased service for outside evaluations

Child Nutrition

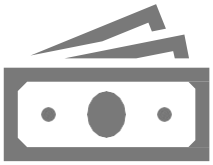
Revenues $2,762,810
Expenditures $2,521,944



FUND 13
DEBT SERVICE

Budgeted Revenues

Fleet Renewal



State allocation - $250,173

Receive funding for 33 buses



Pays principal/interest on 2 bus loans



Will need to purchase 1 bus before November 1st of 2026

PSF – Capital Outlay

State allocation - $766,419

Local match for PSF funds - $104,252

Allocation is mostly budgeted in debt service

$605,614.26 of state allocation used for 2023 Warrants, 2021-B Warrants, Bank of America (Schneider energy project)

Debt Service

Original Loan Date	Type of Debt	Original Debt Amount	FY 2026			
			Principal Payment	Interest Payment	End of FY26 Balance	Year of Liquidation
2017	Bus Finance/6 buses	453,274.80	48,945.11	2,648.56	50,251.93	2027
2021	2015 Series Warrants	9,985,000.00	1,335,000	138,075	1,430,000	2028
2021	2021- A Warrants	3,455,000.00		69,100	3,455,000	2039
2021	2021-B Warrants	20,265,000.00	330,000	389,047.50	18,155,000	2037
2022	Bank of America	1,600,999.00	144,642.09	1,674.77	768,710.29	2035
2023	2023 Series Warrants	4,625,000.00		185,000	4,625,000	2041
2023	Bus Finance/22 buses	2,115,877	183,060.45	92,414.19	1,582,196.81	2033

FUND 14
PUBLIC SCHOOL FUND (PSF)

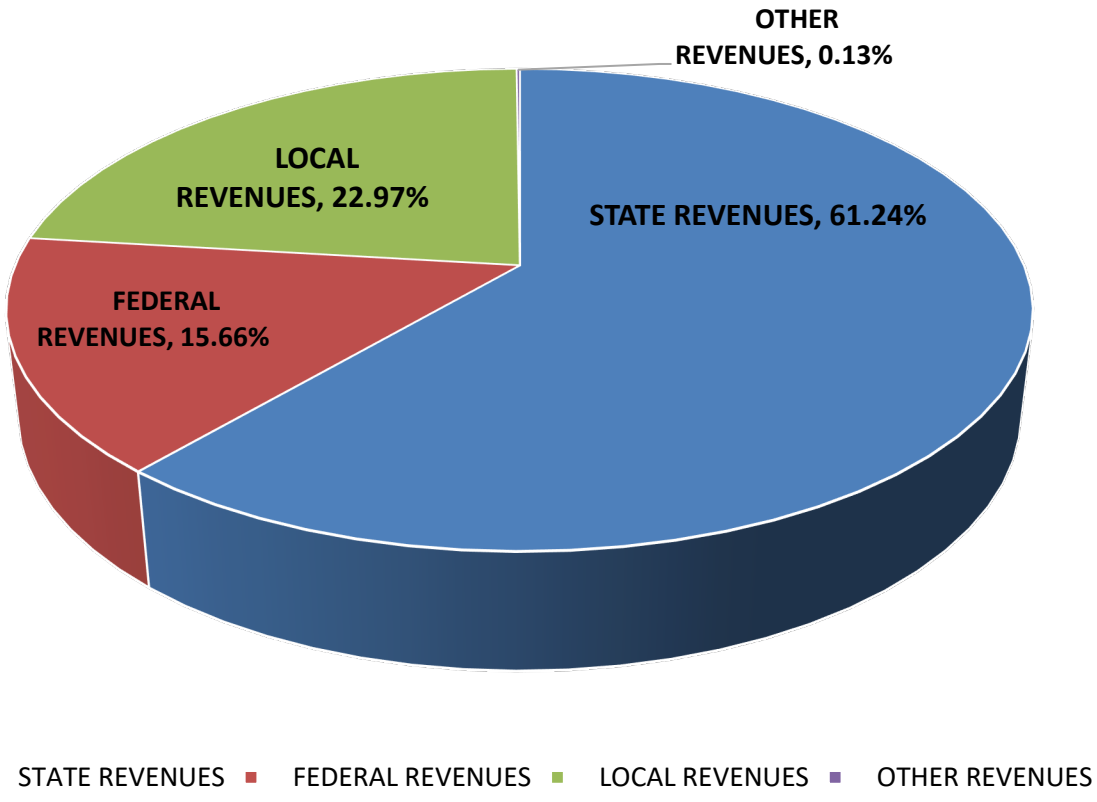
Budgeted Revenues

PSF – Capital Outlay

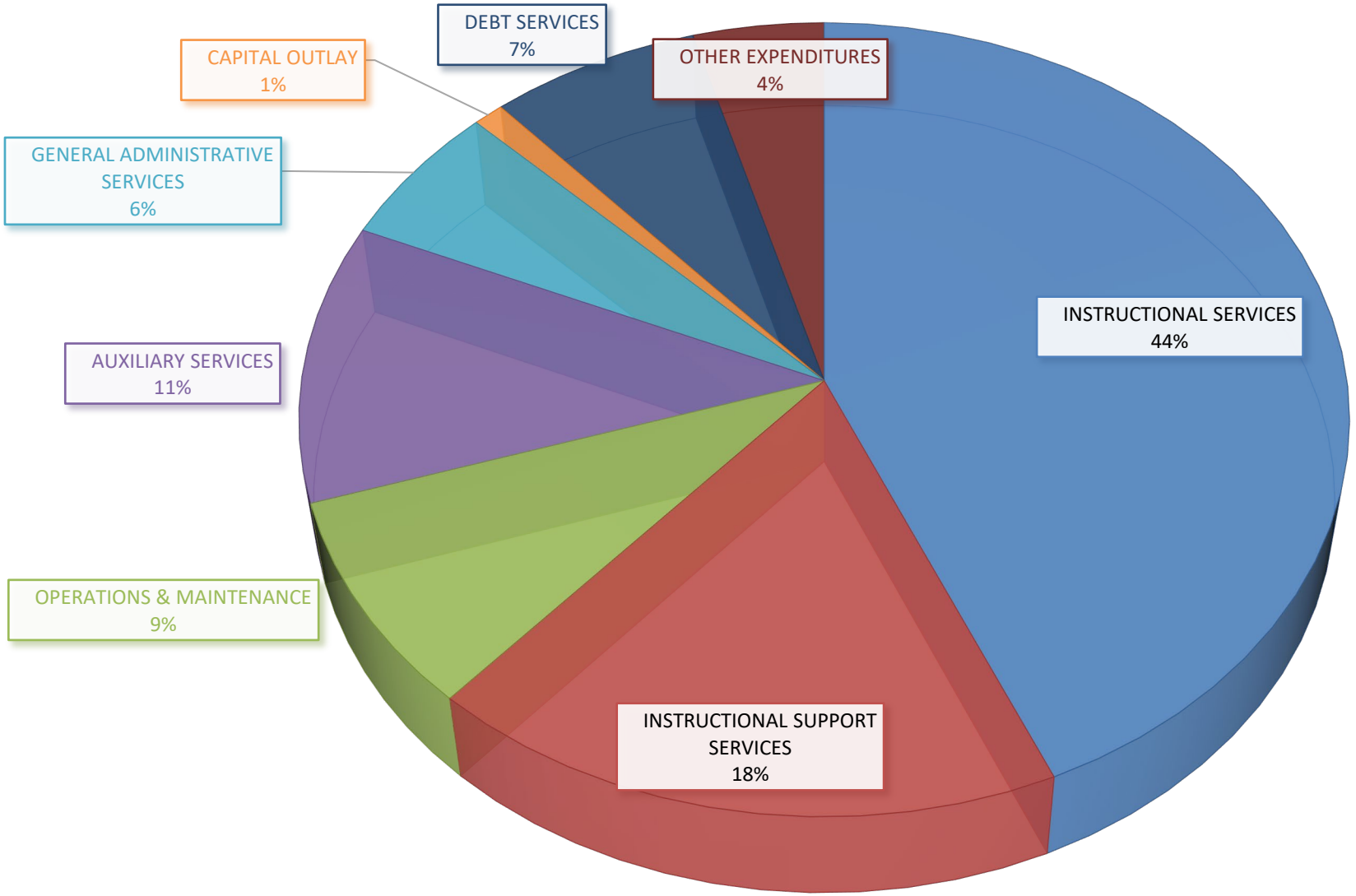
- $160,804.74 towards Capital Outlay

FY 2026 BUDGET SUMMARY

Total Budgeted Revenues FY 2026



Total Budgeted Expenditures FY 2026



Budget Highlights

Projected Reserve Fund Balance at 9/30/26 ~ 2.4 months. Projected Reserve Fund Balance at 9/30/25 ~ 3.4 to 3.8 months

- One months budgeted operating cost for FY 2026 ~ $2,575,767

Questions?

