

PROPOSED FY 2026 BUDGET

PUBLIC HEARING DOCUMENTS



“We are Satsuma! Excellence Today. Leaders Tomorrow.”

PREFACE

This document is presented to aid in the communication of financial information to the general public and to solicit input into the budgeting process for public education in the **Satsuma City School System**. The attached Proposed Annual Budget is developed for a fiscal year beginning October 1st and ending September 30th and includes funds received and generated from State, Federal, Local, Other, and Other Financing Sources. All budget reports are prepared in accordance with general accepted accounting principles and comply with reporting requirements outlined in the Financial Planning, Budgeting And Reporting System For Alabama Public Schools.

The budgeting process is designed to develop for the school system a tool in order to provide an overall plan for the use of financial resources that will best serve the needs of the current student body and to encourage the concept of site-based management. With the implementation of site-based management, decisions for the use of the financial resources are to be made by the system's personnel responsible for accomplishing the desired results. In addition to the financial plan presented in the Proposed Budget the school system is required to submit to the State Department of Education nine other operational plans. These additional plans are as follows: (1) Capital Projects; (2) Student Transportation; (3) Professional Development; (4) Technology; (5) Special Education; (6) At-Risk Students; (7) Career/Technical Education; (8) Federal Programs; and (9) School Safety.

The Satsuma City School System's overall mission statement is as follows:

MISSION STATEMENT

We take pride in developing every student to their highest potential by instilling a spirit of excellence, teaching and leading with integrity and teamwork to create lifelong learners, making the world a better place.

VISION STATEMENT

Inspiring innovation through excellence anchored in our core values of growth, community and high expectations.

GENERAL INFORMATION

Estimated Preliminary Enrollment and Staff

Robert E. Lee Elementary School (Pre-K-6) – 778

Faculty and Staff Members – 84

- Includes 4 Pre-K Staff Members
- Pre-K program enrollment – 40

Satsuma High School (7-12) – 720

Faculty and Staff Members – 66

Transportation/Maintenance Staff – 13

Central Office Staff – 10

Average Teaching Experience – 13.44

Percentage of Faculty with Advanced Degrees – 67%

Location	FY26	FY25	Variance
Lee Elementary	84	82.5	1.5
Satsuma High School	66	67.5	-1.5
Central Office	23	22	1
Total	173.00	172.00	
Certified Staff	103	59.54%	
Classified Staff	70	40.46%	
Total	173.00		

Additional Information:

Estimated Preliminary Enrollment = 1,498 (-1 student from the 2024-25 SDE Enrollment Report)

New Factors in the FY26 Budget:

- RAISE Act replaced other State fund sources - \$174,820 (Net Gain \$117,821)
- Funds Replaced:
 - 1410 – At Risk Funds (\$33,938)
 - 1275 – Gifted Funds (\$22,635)
 - 1252 – ELL (\$426)
- PEEHIP Employer Insurance Allocation increased
 - Now \$10,848 per employee (increase of \$1,248 per employee)
- Retirement Percentages increased
 - Tier I was 13.57% now 14.57%
 - Tier II was 12.60% now 13.61%

BUDGET INFORMATION

Introduction

The budget for **Satsuma City School System** is developed for the fiscal year beginning October 1st, 2025 and ending September 30th, 2026. All anticipated revenues from State, Federal, Local and Other Fund sources are included according to information obtained from appropriations, allocations, grants, taxes, and other generated sources. Financial resources have been assigned to the various programs of the school system in an effort to best serve the needs of the current student body. The most effective expenditure of these financial resources is determined by receiving input from parents, teachers, school administrators, program directors/coordinators and system administrators. Also, consideration must be given to budget constraints and requirements from other governing authorities such as the U. S. Department of Education, State Department of Education, State Legislature and the Southern Association of Colleges and Schools. Consideration must also be given to the fact that some State and Federal funds require a school system to budget local monies as a condition of receiving those funds.

Even though the largest part of State revenue sources are designed to be in the form of block grants to the local school system, with decisions of their expenditures left with the local system, some requirements are in place. Some of the State mandates and budget constraints are as follows:

- A. Minimum salary schedule in consideration of the State Salary Matrix
- B. Fringe benefits required by State law
- C. Required leave allocations
- D. Required pupil/teacher ratio at specified grade levels
- E. Budget constraints for Instructional Support funds
- F. Required local fund match for Foundation Program funds
- G. Required local fund match for Capital Project funds
- H. Student transportation requirements
- I. Insurance and bonding requirements on school facilities and personnel
- J. Career/Technical Education expenditure requirements

Federal revenues also have budget constraints and requirements. Some of the Federal mandates and constraints are as follows:

- A. Expenditures from federal funds must be for supplemental programs that increase services and not used to replace programs being provided with other financial resources.
- B. Funds are categorical in nature and must be expended for specific priorities.
- C. Grants are annual in nature and provide no assurance of continued funding.

The Proposed Annual Budget includes two documents as follows:

- A. Proposed Annual Budget of Revenues and Expenditures (Exhibit P-I) presents the total budget for the LEA, which provides a detailed listing of all revenues available to the LEA and anticipated expenditures summarized by major function. An attachment to the budget provides additional data such as total Foundation Program allocation, projected enrollment, and projected employees.
- B. Proposed Budget of Expenditures by School or Cost Center (Exhibit P-II) presents the anticipated expenditures by major function and category of expense for each school. Other cost center budgets represent expenditures or activities serving more than one school. An attachment to the budget provides additional information such as the portion of the Foundation Program allocation calculated, the projected enrollment, and projected employees for each school site. The local school funds budgeted are also included. Any additional information that is unique to a particular school and is pertinent to the budget is also provided.

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.
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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.

Satsuma City Schools
 COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
 FISCAL YEAR ENDED SEPTEMBER 30, 2026

EXHIBIT B-I-A

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	
REVENUES						
STATE REVENUES	12,982,537.00	0.00	0.00	569,338.00	0.00	13,551,875.00
FEDERAL REVENUES	0.00	1,133,573.00	0.00	0.00	0.00	1,133,573.00
LOCAL REVENUES	3,102,750.00	985,659.17	0.00	1,499,366.00	208,744.00	5,796,519.17
OTHER REVENUES	135,000.00	13,000.00	0.00	0.00	0.00	148,000.00
TOTAL REVENUES	16,220,287.00	2,132,232.17	0.00	2,068,704.00	208,744.00	20,629,967.17
EXPENDITURES:						
INSTRUCTIONAL SERVICES	9,219,944.67	253,255.03	0.00	0.00	7,793.00	9,480,992.70
INSTRUCTIONAL SUPPORT SERVICES	2,447,130.38	234,264.97	0.00	0.00	160,386.00	2,841,781.35
OPERATIONS & MAINTENANCE	1,979,048.05	16,071.00	0.00	676,624.00	0.00	2,671,743.05
AUXILIARY SERVICES	537,165.00	1,166,255.00	0.00	242,858.24	1,000.00	1,947,278.24
GENERAL ADMINISTRATIVE SERVICES	1,418,949.00	154,782.00	0.00	5,000.00	0.00	1,578,731.00
CAPITAL OUTLAY	0.00	0.00	0.00	6,729,418.00	0.00	6,729,418.00
DEBT SERVICES	0.00	0.00	0.00	687,287.50	0.00	687,287.50
OTHER EXPENDITURES	320,613.00	6,338.00	0.00	0.00	1,145.00	328,096.00
TOTAL EXPENDITURES	15,922,850.10	1,830,966.00	0.00	8,341,187.74	170,324.00	26,265,327.84
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	115,476.00	256,002.95	0.00	0.00	0.00	371,478.95
OTHER FUND USES	256,002.95	0.00	0.00	0.00	0.00	256,002.95
TOTAL OTHER FUND SOURCES (USES)	(140,526.95)	256,002.95	0.00	0.00	0.00	115,476.00
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	156,909.95	557,269.12	0.00	(6,272,483.74)	38,420.00	(5,519,884.67)
BEGINNING FUND BALANCE - OCT 1	3,920,752.00	861,012.17	0.00	9,296,466.24	273,223.19	14,351,453.60
ENDING FUND BALANCE - SEP 30	4,077,661.95	1,418,281.29	0.00	3,023,982.50	311,643.19	8,831,568.93

TOTAL
{Memo Only}

FUND TYPES		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	TOTAL
DESCRIPTION	ACCT #	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE/ INTERNAL	(Memo Only)
SOURCES:							
BEGINNING BALANCE - OCT 1		3,920,752.00	861,012.17	0.00	9,296,466.24	0.00	14,351,453.60
REVENUES:							
State Revenues:							
Foundation Program	1110-1199	11,422,939.00	0.00	0.00	0.00	0.00	11,422,939.00
SDE Appropriations	1210-1299	730,367.00	0.00	0.00	0.00	0.00	730,367.00
Transportation	1310-1399	517,844.00	0.00	0.00	75,810.00	0.00	593,654.00
At Risk	1410	0.00	0.00	0.00	0.00	0.00	0.00
School Improvement Reward Funds	1411	0.00	0.00	0.00	0.00	0.00	0.00
AAA Failing School 20% COA	1412	0.00	0.00	0.00	0.00	0.00	0.00
Alabama Ahead	1413	0.00	0.00	0.00	0.00	0.00	0.00
Middle School for Spec Education	1414	0.00	0.00	0.00	0.00	0.00	0.00
Robotics Grant Program	1415	0.00	0.00	0.00	0.00	0.00	0.00
Spec School For Spec Education	1510	0.00	0.00	0.00	0.00	0.00	0.00
Preschool	1520	51,613.00	0.00	0.00	0.00	0.00	51,613.00
Salaries 1 per Act 97-238	1530	0.00	0.00	0.00	0.00	0.00	0.00
Jobs for Alabama Graduates (JAG)	1540	0.00	0.00	0.00	0.00	0.00	0.00
Adult Education	1610-1618	0.00	0.00	0.00	0.00	0.00	0.00
Community Education	1660	0.00	0.00	0.00	0.00	0.00	0.00
Governor's Special Appropriation	1710	0.00	0.00	0.00	0.00	0.00	0.00
Oil Spill Mitigation	1715	0.00	0.00	0.00	0.00	0.00	0.00
OSR Pre-Kindergarten Programs	1720	258,000.00	0.00	0.00	0.00	0.00	258,000.00
ETF Strong Start Strong Finish	1721	0.00	0.00	0.00	0.00	0.00	0.00
Legislative Special Appropriation	1760	0.00	0.00	0.00	0.00	0.00	0.00
ETF Advancement ^& Technology	1765	0.00	0.00	0.00	0.00	0.00	0.00
Digital Tools Act 18-502	1766	0.00	0.00	0.00	0.00	0.00	0.00
State Contracts	1810	0.00	0.00	0.00	0.00	0.00	0.00
AL Middle School Initiative	1815	0.00	0.00	0.00	0.00	0.00	0.00
PSF - Hold Harmless	2110	0.00	0.00	0.00	0.00	0.00	0.00
PSF - Capital Outlay	2120	0.00	0.00	0.00	493,528.00	0.00	493,528.00
PSF - Interest	2130	0.00	0.00	0.00	0.00	0.00	0.00
PSCA - State Paid on Behalf of LEA	2201-2219	0.00	0.00	0.00	0.00	0.00	0.00
PSCA - Direct Payment to LEA	2220-2229	0.00	0.00	0.00	0.00	0.00	0.00
Driver's Education	2230	0.00	0.00	0.00	0.00	0.00	0.00
Catastrophic Special Education	2240	0.00	0.00	0.00	0.00	0.00	0.00
Catastrophic Special Education Support	2241	0.00	0.00	0.00	0.00	0.00	0.00
Childrens Trust Fund	2250	0.00	0.00	0.00	0.00	0.00	0.00

EXHIBIT P-1-B

[illegible]

Satsuma City Schools - SYS#196
PROPOSED BUDGET OF REVENUES ^EXPENDITURES - ALL FUND TYPES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2026

EXHIBIT P-I-C

FUND TYPES		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	TOTAL
DESCRIPTION	ACCT #	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE/INTERNAL	(Memo Only)
Federal Revenues (Cont.)							
Title I-School Dropout Prevention	4118	0.00	0.00	0.00	0.00	0.00	0.00
Title I-Advanced Placement	4119	0.00	0.00	0.00	0.00	0.00	0.00
Title I-School Improvement	4120	0.00	0.00	0.00	0.00	0.00	0.00
Title I-School Improvement Rewards	4121	0.00	0.00	0.00	0.00	0.00	0.00
Title I-Part A School Improvement 1003(g)	4122	0.00	0.00	0.00	0.00	0.00	0.00
Title I - Part G - Adv Placement Incentive	4123	0.00	0.00	0.00	0.00	0.00	0.00
Title II-Part A-Teacher ^& Princ. Trng.	4130	0.00	32,429.00	0.00	0.00	0.00	32,429.00
Title II-Part B-Math ^& Science Partn.	4131	0.00	0.00	0.00	0.00	0.00	0.00
Title II-Part C-Troops to Teachers	4132	0.00	0.00	0.00	0.00	0.00	0.00
Title II-Part C-Trans. to Teaching	4133	0.00	0.00	0.00	0.00	0.00	0.00
Title II-Part C-National Writing Project	4134	0.00	0.00	0.00	0.00	0.00	0.00
Title II-Part C-Trad. American History	4135	0.00	0.00	0.00	0.00	0.00	0.00
Pincipal Mentoring	4138	0.00	0.00	0.00	0.00	0.00	0.00
AL Leadership Academy Fellows	4139	0.00	0.00	0.00	0.00	0.00	0.00
Title III-English Language Acquisition	4150	0.00	281.00	0.00	0.00	0.00	281.00
Title IV - SSAA	4160	0.00	16,071.00	0.00	0.00	0.00	16,071.00
Title IV-Part B-21st Century Centers	4161	0.00	0.00	0.00	0.00	0.00	0.00
Title IV-Part A-Safe ^& Drug Free Sch(GOV)	4162	0.00	0.00	0.00	0.00	0.00	0.00
Title IV-Part A-Subpart 2-Community Ser	4163	0.00	0.00	0.00	0.00	0.00	0.00
Title V-Part B-Public Charter Schools	4171	0.00	0.00	0.00	0.00	0.00	0.00
Title V-Part C-Magnet Schools Assist.	4172	0.00	0.00	0.00	0.00	0.00	0.00
Title V-Part D-Fund for Improv. of Ed.	4173	0.00	0.00	0.00	0.00	0.00	0.00
Title V-Part D-FIE Direct from Federal Gov	4174	0.00	0.00	0.00	0.00	0.00	0.00
Title V-Part A-Professional Development	4175	0.00	0.00	0.00	0.00	0.00	0.00
Title V-Part A-Teen Pregnancy Prevention	4176	0.00	0.00	0.00	0.00	0.00	0.00
Title VI-Part B-Rural Ed. Initiative	4180	0.00	0.00	0.00	0.00	0.00	0.00
Title VII-Part A-Indian Education	4185	0.00	0.00	0.00	0.00	0.00	0.00
Title VIII-Impact Aid	4190	0.00	0.00	0.00	0.00	0.00	0.00
Title X-Homeless	4195	0.00	0.00	0.00	0.00	0.00	0.00
CARES Act - ESSER	4290-4299	0.00	0.00	0.00	0.00	0.00	0.00
Elem. And Sec Education (ESEA)	4300-4499	0.00	0.00	0.00	0.00	0.00	0.00
USDA - Food ^& Nutrition	5100-5199	0.00	430,000.00	0.00	0.00	0.00	430,000.00
USDA - Other	5200-5299	0.00	0.00	0.00	0.00	0.00	0.00
Health ^& Human Services	5300-5399	0.00	0.00	0.00	0.00	0.00	0.00
Job Training Partnership Act	5400-5499	0.00	0.00	0.00	0.00	0.00	0.00
Department of Energy	5500-5599	0.00	0.00	0.00	0.00	0.00	0.00

Satsuma City Schools - SYS#196
 PROPOSED BUDGET OF REVENUES ^EXPENDITURES - ALL FUND TYPES
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2026

EXHIBIT P-I-E

FUND TYPES		GOVERNMENTAL			PROPRIETARY		FIDUCIARY	TOTAL (Memo Only)
DESCRIPTION	ACCT #	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE/ INTERNAL		
Local Revenues (Cont.)								
Helping Schools-Vehicles Tags	6370	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00
Manufactured Homes-Reg Fee	6380	300.00	0.00	0.00	0.00	0.00	0.00	300.00
Other District Tax	6390	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Government Revenues	6500-6599	108,000.00	0.00	0.00	0.00	0.00	0.00	108,000.00
Tuition from Others	6600-6659	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Revenue from Other Schools	6660-6699	500.00	0.00	0.00	0.00	0.00	0.00	500.00
Food Service Income	6700-6799	0.00	288,500.00	0.00	0.00	0.00	0.00	288,500.00
Earnings on Investments	6800-6899	324,000.00	44.44	0.00	150,000.00	0.00	0.00	474,044.44
Other Local Revenues	6900-6999	23,000.00	16,200.00	0.00	0.00	0.00	0.00	39,200.00
Local School Revenue - Public	7100-7499	0.00	577,267.52	0.00	0.00	0.00	2,458.00	579,725.52
Local School Revenue - Non Public	7500-7999	0.00	103,647.21	0.00	0.00	0.00	206,286.00	309,933.21
Total Local Sources	6000-7999	3,102,450.00	985,659.17	0.00	1,499,366.00	0.00	208,744.00	5,796,219.17
Other Sources:								
Intermediate Sources	8400-8499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Revenues	8900-8999	135,000.00	13,000.00	0.00	0.00	0.00	0.00	148,000.00
Total Other Sources	8000-8999	135,000.00	13,000.00	0.00	0.00	0.00	0.00	148,000.00
TOTAL REVENUES	1000-8999	16,218,213.00	2,132,232.17	0.00	2,068,704.00	0.00	208,744.00	20,627,893.17
OTHER FINANCING SOURCES:								
Indirect Cost	9010	115,476.00	0.00	0.00	0.00	0.00	0.00	115,476.00
Proceeds of General Long-Term Liabilities	9100-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Transfers In	9200-9299	0.00	256,002.95	0.00	0.00	0.00	0.00	256,002.95
Sales ^& Disposition of Fixed Assets	9300-9399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources	9900-9997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources	9000-9997	115,476.00	256,002.95	0.00	0.00	0.00	0.00	371,478.95
TOTAL ALL SOURCES	1000-9997	16,333,689.00	2,388,235.12	0.00	2,068,704.00	0.00	208,744.00	20,999,372.12

Satsuma City Schools - SYS#196
 PROPOSED BUDGET OF REVENUES ^EXPENDITURES - ALL FUND TYPES
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2026

FUND TYPES		GOVERNMENTAL				PROPRIETARY	FIDUCIARY	EXHIBIT P-I-F
DESCRIPTION	ACCT #	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE/ INTERNAL		TOTAL (Memo Only)
EXPENDITURES:								
Instructional Services	1000-1999	9,219,944.67	253,255.03	0.00	0.00	0.00	7,793.00	9,480,992.70
Instructional Support Services	2000-2999	2,447,130.38	234,264.97	0.00	0.00	0.00	160,386.00	2,841,781.35
Operation ^& Maintenance	3000-3999	1,979,048.05	16,071.00	0.00	676,624.00	0.00	0.00	2,671,743.05
Auxiliary Services	4000-4999	537,165.00	1,166,255.00	0.00	242,858.24	0.00	1,000.00	1,947,278.24
General Administrative Services	6000-6999	1,418,949.00	154,782.00	0.00	5,000.00	0.00	0.00	1,578,731.00
Capital Outlay	7000-7999	0.00	0.00	0.00	6,729,418.00	0.00	0.00	6,729,418.00
Debt Service	8000-8999	0.00	0.00	0.00	687,287.50	0.00	0.00	687,287.50
Other Expenditures	9000-9899	320,613.00	6,338.00	0.00	0.00	0.00	1,145.00	328,096.00
TOTAL EXPENDITURES	1000-9899	15,922,850.10	1,830,966.00	0.00	8,341,187.74	0.00	170,324.00	26,265,327.84
OTHER FUND USES:								
Transfers Out	9910	256,002.95	0.00	0.00	0.00	0.00	0.00	256,002.95
Other Fund Uses	9990	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Fund Uses	9900-9999	256,002.95	0.00	0.00	0.00	0.00	0.00	256,002.95
TOTAL ALL USES	1000-9999	16,178,853.05	1,830,966.00	0.00	8,341,187.74	0.00	170,324.00	26,521,330.79
PROJECTED ENDING BALANCE-SEP 30	(NET)	4,075,587.95	1,418,281.29	0.00	3,023,982.50	0.00	311,643.19	8,829,494.93

Satsuma City Schools - SYS# 196
 ROBERT E. LEE ELEMENTARY / COST CENTER - C/C#0010
 PROPOSED BUDGET OF EXPENDITURES - ALL FUND TYPES
 FISCAL YEAR ENDED SEPTEMBER 30, 2026

EXHIBIT P-II-A

FUND TYPE		GOVERNMENTAL				PROPRIETARY	FIDUCIARY	
DESCRIPTION	ACCT#	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE/ INTERNAL	TRUST/AGENCY	TOTAL (Memo Only)
<hr/>								
EXPENDITURES BY CATEGORY:	1000-9999							
Instructional Services:	1000-1999							
Personal Services	001-199	3,136,278.00	48,879.00	0.00	0.00	0.00	0.00	3,185,157.00
Employee Benefits	200-299	1,245,335.36	26,663.00	0.00	0.00	0.00	0.00	1,271,998.36
Purchased Services	300-399	125,427.50	58,675.33	0.00	0.00	0.00	7,264.00	191,366.83
Materials ^& Supplies	400-499	216,311.50	4,500.00	0.00	0.00	0.00	0.00	220,811.50
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Instructional Services		4,723,352.36	138,717.33	0.00	0.00	0.00	7,264.00	4,869,333.69
Instructional Support Services:	2000-2999							
Personal Services	001-199	716,667.00	2,000.00	0.00	0.00	0.00	0.00	718,667.00
Employee Benefits	200-299	286,207.00	476.70	0.00	0.00	0.00	0.00	286,683.70
Purchased Services	300-399	20,115.00	163,026.00	0.00	0.00	0.00	0.00	183,141.00
Materials ^& Supplies	400-499	19,725.00	3,600.00	0.00	0.00	0.00	95,087.00	118,412.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	600.00	2,200.00	0.00	0.00	0.00	0.00	2,800.00
Total Instructional Support Services		1,043,314.00	171,302.70	0.00	0.00	0.00	95,087.00	1,309,703.70
Operations ^& Maintenance Services:	3000-3999							
Personal Services	001-199	108,540.00	0.00	0.00	0.00	0.00	0.00	108,540.00
Employee Benefits	200-299	66,693.00	0.00	0.00	0.00	0.00	0.00	66,693.00
Purchased Services	300-399	434,373.05	8,035.50	0.00	115,000.00	0.00	0.00	557,408.55
Materials ^& Supplies	400-499	3,000.00	0.00	0.00	0.00	0.00	0.00	3,000.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations ^& Maint Services		612,606.05	8,035.50	0.00	115,000.00	0.00	0.00	735,641.55
Auxiliary Services:	4000-4999							
Personal Services	001-199	0.00	170,200.00	0.00	0.00	0.00	0.00	170,200.00
Employee Benefits	200-299	0.00	121,941.00	0.00	0.00	0.00	0.00	121,941.00
Purchased Services	300-399	0.00	58,000.00	0.00	0.00	0.00	0.00	58,000.00
Materials ^& Supplies	400-499	0.00	277,600.00	0.00	0.00	0.00	0.00	277,600.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	71,715.00	0.00	0.00	0.00	0.00	71,715.00
Total Auxiliary Services		0.00	699,456.00	0.00	0.00	0.00	0.00	699,456.00

Satsuma City Schools - SYS# 196
 ROBERT E. LEE ELEMENTARY / COST CENTER - C/C#0010
 PROPOSED BUDGET OF EXPENDITURES - ALL FUND TYPES
 FISCAL YEAR ENDED SEPTEMBER 30, 2026

EXHIBIT P-II-B

FUND TYPE		GOVERNMENTAL				PROPRIETARY	FIDUCIARY	TOTAL (Memo Only)
DESCRIPTION	ACCT#	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE/ INTERNAL	TRUST/AGENCY	
General Administrative Services	6000-6999							
Personal Services	001-199	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00
Employee Benefits	200-299	223.00	0.00	0.00	0.00	0.00	0.00	223.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total General Admin Services		1,223.00	0.00	0.00	0.00	0.00	0.00	1,223.00
Capital Outlay - Real Property:	7000-7999							
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	5,150,000.00	0.00	0.00	5,150,000.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Outlay		0.00	0.00	0.00	5,150,000.00	0.00	0.00	5,150,000.00
Debt Services - Long Term:	8000-8999							
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Long Term	930-939	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Debt Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenditures:	9000-9899							
Personal Services	001-199	165,854.00	0.00	0.00	0.00	0.00	0.00	165,854.00
Employee Benefits	200-299	78,653.00	0.00	0.00	0.00	0.00	0.00	78,653.00
Purchased Services	300-399	57,613.00	6,338.00	0.00	0.00	0.00	0.00	63,951.00
Materials ^& Supplies	400-499	18,493.00	0.00	0.00	0.00	0.00	1,145.00	19,638.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunds	950-959	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Claims Against LEA	960-969	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expenditures		320,613.00	6,338.00	0.00	0.00	0.00	1,145.00	328,096.00
Other Fund Uses:	9900-9999							
Transfers Out	920-929	140,432.37	0.00	0.00	0.00	0.00	0.00	140,432.37
Other Fund Uses (Excludes 920-929)	900-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Fund Uses		140,432.37	0.00	0.00	0.00	0.00	0.00	140,432.37
TOTAL EXPENDITURES ^& OTHER FUND USES		6,841,540.78	1,023,849.53	0.00	5,265,000.00	0.00	103,496.00	13,233,886.31

Satsuma City Schools - SYS# 196
SATSUMA HIGH SCHOOL / COST CENTER - C/C#0020
PROPOSED BUDGET OF EXPENDITURES - ALL FUND TYPES
FISCAL YEAR ENDED SEPTEMBER 30, 2026

EXHIBIT P-II-A

FUND TYPE		GOVERNMENTAL				PROPRIETARY	FIDUCIARY	TOTAL
DESCRIPTION	ACCT#	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE/ INTERNAL	TRUST/AGENCY	
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EXPENDITURES BY CATEGORY:	1000-9999							
Instructional Services:	1000-1999							
Personal Services	001-199	3,002,613.00	53,948.00	0.00	0.00	0.00	0.00	3,056,561.00
Employee Benefits	200-299	1,156,362.81	25,897.00	0.00	0.00	0.00	0.00	1,182,259.81
Purchased Services	300-399	119,927.50	22,017.70	0.00	0.00	0.00	529.00	142,474.20
Materials ^& Supplies	400-499	214,076.00	12,675.00	0.00	0.00	0.00	0.00	226,751.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Instructional Services		4,492,979.31	114,537.70	0.00	0.00	0.00	529.00	4,608,046.01
Instructional Support Services:	2000-2999							
Personal Services	001-199	651,696.00	1,000.00	0.00	0.00	0.00	0.00	652,696.00
Employee Benefits	200-299	240,819.38	264.50	0.00	0.00	0.00	0.00	241,083.88
Purchased Services	300-399	42,000.00	55,000.00	0.00	0.00	0.00	18,456.00	115,456.00
Materials ^& Supplies	400-499	12,493.00	2,500.00	0.00	0.00	0.00	46,843.00	61,836.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	3,000.00	2,200.00	0.00	0.00	0.00	0.00	5,200.00
Total Instructional Support Services		950,008.38	60,964.50	0.00	0.00	0.00	65,299.00	1,076,271.88
Operations ^& Maintenance Services:	3000-3999							
Personal Services	001-199	109,024.00	0.00	0.00	0.00	0.00	0.00	109,024.00
Employee Benefits	200-299	66,570.00	0.00	0.00	0.00	0.00	0.00	66,570.00
Purchased Services	300-399	871,400.00	8,035.50	0.00	110,000.00	0.00	0.00	989,435.50
Materials ^& Supplies	400-499	3,000.00	0.00	0.00	5,000.00	0.00	0.00	8,000.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	20,000.00	0.00	0.00	20,000.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations ^& Maint Services		1,049,994.00	8,035.50	0.00	135,000.00	0.00	0.00	1,193,029.50
Auxiliary Services:	4000-4999							
Personal Services	001-199	7,000.00	107,654.00	0.00	0.00	0.00	0.00	114,654.00
Employee Benefits	200-299	1,556.00	77,884.00	0.00	0.00	0.00	0.00	79,440.00
Purchased Services	300-399	0.00	46,000.00	0.00	0.00	0.00	1,000.00	47,000.00
Materials ^& Supplies	400-499	0.00	180,750.00	0.00	0.00	0.00	0.00	180,750.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	53,511.00	0.00	0.00	0.00	0.00	53,511.00
Total Auxiliary Services		8,556.00	465,799.00	0.00	0.00	0.00	1,000.00	475,355.00

Satsuma City Schools - SYS# 196
 SATSUMA HIGH SCHOOL / COST CENTER - C/C#0020
 PROPOSED BUDGET OF EXPENDITURES - ALL FUND TYPES
 FISCAL YEAR ENDED SEPTEMBER 30, 2026

EXHIBIT P-II-B

FUND TYPE		GOVERNMENTAL				PROPRIETARY	FIDUCIARY	TOTAL (Memo Only)
DESCRIPTION	ACCT#	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE/ INTERNAL	TRUST/AGENCY	
General Administrative Services	6000-6999							
Personal Services	001-199	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00
Employee Benefits	200-299	223.00	0.00	0.00	0.00	0.00	0.00	223.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Marterials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total General Admin Services		1,223.00	0.00	0.00	0.00	0.00	0.00	1,223.00
Capital Outlay - Real Property:	7000-7999							
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	680,000.00	0.00	0.00	680,000.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Outlay		0.00	0.00	0.00	680,000.00	0.00	0.00	680,000.00
Debt Services - Long Term:	8000-8999							
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Long Term	930-939	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Debt Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenditures:	9000-9899							
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunds	950-959	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Claims Against LEA	960-969	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Fund Uses:	9900-9999							
Transfers Out	920-929	115,570.58	0.00	0.00	0.00	0.00	0.00	115,570.58
Other Fund Uses (Excludes 920-929)	900-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Fund Uses		115,570.58	0.00	0.00	0.00	0.00	0.00	115,570.58
TOTAL EXPENDITURES ^& OTHER FUND USES		6,618,331.27	649,336.70	0.00	815,000.00	0.00	66,828.00	8,149,495.97

Satsuma City Schools - SYS# 196
TRANSPORTATION / COST CENTER - C/C#8410
PROPOSED BUDGET OF EXPENDITURES - ALL FUND TYPES
FISCAL YEAR ENDED SEPTEMBER 30, 2026

EXHIBIT P-II-A

FUND TYPE		GOVERNMENTAL				PROPRIETARY	FIDUCIARY	TOTAL
DESCRIPTION	ACCT#	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE/ INTERNAL	TRUST/AGENCY	
EXPENDITURES BY CATEGORY:	1000-9999							
Instructional Services:	1000-1999							
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Instructional Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Support Services:	2000-2999							
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Instructional Support Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations ^& Maintenance Services:	3000-3999							
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations ^& Maint Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Auxiliary Services:	4000-4999							
Personal Services	001-199	239,334.00	0.00	0.00	0.00	0.00	0.00	239,334.00
Employee Benefits	200-299	166,953.00	0.00	0.00	0.00	0.00	0.00	166,953.00
Purchased Services	300-399	27,200.00	0.00	0.00	0.00	0.00	0.00	27,200.00
Materials ^& Supplies	400-499	94,922.00	0.00	0.00	0.00	0.00	0.00	94,922.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	242,858.24	0.00	0.00	242,858.24
Other Objects	600-899	200.00	0.00	0.00	0.00	0.00	0.00	200.00
Total Auxiliary Services		528,609.00	0.00	0.00	242,858.24	0.00	0.00	771,467.24

Satsuma City Schools - SYS# 196
TRANSPORTATION / COST CENTER - C/C#8410
PROPOSED BUDGET OF EXPENDITURES - ALL FUND TYPES
FISCAL YEAR ENDED SEPTEMBER 30, 2026

EXHIBIT P-II-B

FUND TYPE		GOVERNMENTAL				PROPRIETARY	FIDUCIARY	TOTAL (Memo Only)
DESCRIPTION	ACCT#	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE/ INTERNAL	TRUST/AGENCY	
General Administrative Services	6000-6999							
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total General Admin Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay - Real Property:	7000-7999							
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Services - Long Term:	8000-8999							
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Long Term	930-939	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Debt Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenditures:	9000-9899							
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunds	950-959	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Claims Against LEA	960-969	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Fund Uses:	9900-9999							
Transfers Out	920-929	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Fund Uses (Excludes 920-929)	900-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Fund Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES ^& OTHER FUND USES		528,609.00	0.00	0.00	242,858.24	0.00	0.00	771,467.24

Satsuma City Schools - SYS# 196
 SATSUMA BOARD OF EDUCATION / COST CENTER - C/C#8600
 PROPOSED BUDGET OF EXPENDITURES - ALL FUND TYPES
 FISCAL YEAR ENDED SEPTEMBER 30, 2026

EXHIBIT P-II-B

FUND TYPE		GOVERNMENTAL				PROPRIETARY	FIDUCIARY	TOTAL (Memo Only)
DESCRIPTION	ACCT#	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE/ INTERNAL	TRUST/AGENCY	
General Administrative Services	6000-6999							
Personal Services	001-199	720,411.00	105,017.00	0.00	0.00	0.00	0.00	825,428.00
Employee Benefits	200-299	232,292.00	34,965.00	0.00	0.00	0.00	0.00	267,257.00
Purchased Services	300-399	393,300.00	4,100.00	0.00	0.00	0.00	0.00	397,400.00
Materials ^& Supplies	400-499	37,000.00	8,200.00	0.00	5,000.00	0.00	0.00	50,200.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	33,500.00	2,500.00	0.00	0.00	0.00	0.00	36,000.00
Total General Admin Services		1,416,503.00	154,782.00	0.00	5,000.00	0.00	0.00	1,576,285.00
Capital Outlay - Real Property:	7000-7999							
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	699,418.00	0.00	0.00	699,418.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Outlay		0.00	0.00	0.00	699,418.00	0.00	0.00	699,418.00
Debt Services - Long Term:	8000-8999							
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Long Term	930-939	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Debt Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenditures:	9000-9899							
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunds	950-959	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Claims Against LEA	960-969	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Fund Uses:	9900-9999							
Transfers Out	920-929	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Fund Uses (Excludes 920-929)	900-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Fund Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES ^& OTHER FUND USES		2,188,259.00	154,782.00	0.00	1,131,042.00	0.00	0.00	3,474,083.00

Satsuma City Schools - SYS# 196
CAPITAL OUTLAY--SHS EXTERIOR / COST CENTER - C/C#9100
PROPOSED BUDGET OF EXPENDITURES - ALL FUND TYPES
FISCAL YEAR ENDED SEPTEMBER 30, 2026

EXHIBIT P-II-B

FUND TYPE		GOVERNMENTAL				PROPRIETARY	FIDUCIARY	TOTAL (Memo Only)
DESCRIPTION	ACCT#	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE/ INTERNAL	TRUST/AGENCY	
General Administrative Services	6000-6999							
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total General Admin Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay - Real Property:	7000-7999							
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	200,000.00	0.00	0.00	200,000.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Outlay		0.00	0.00	0.00	200,000.00	0.00	0.00	200,000.00
Debt Services - Long Term:	8000-8999							
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Long Term	930-939	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Debt Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenditures:	9000-9899							
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunds	950-959	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Claims Against LEA	960-969	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Fund Uses:	9900-9999							
Transfers Out	920-929	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Fund Uses (Excludes 920-929)	900-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Fund Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES ^& OTHER FUND USES		0.00	0.00	0.00	200,000.00	0.00	0.00	200,000.00

Satsuma City Schools - SYS# 196
DEBT SERVICE / COST CENTER - C/C#9200
PROPOSED BUDGET OF EXPENDITURES - ALL FUND TYPES
FISCAL YEAR ENDED SEPTEMBER 30, 2026

EXHIBIT P-II-B

FUND TYPE		GOVERNMENTAL				PROPRIETARY	FIDUCIARY	TOTAL (Memo Only)
DESCRIPTION	ACCT#	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE/ INTERNAL	TRUST/AGENCY	
General Administrative Services	6000-6999							
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total General Admin Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay - Real Property:	7000-7999							
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Services - Long Term:	8000-8999							
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Long Term	930-939	0.00	0.00	0.00	687,287.50	0.00	0.00	687,287.50
Total Debt Services		0.00	0.00	0.00	687,287.50	0.00	0.00	687,287.50
Other Expenditures:	9000-9899							
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunds	950-959	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Claims Against LEA	960-969	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Fund Uses:	9900-9999							
Transfers Out	920-929	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Fund Uses (Excludes 920-929)	900-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Fund Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES ^& OTHER FUND USES		0.00	0.00	0.00	687,287.50	0.00	0.00	687,287.50

SUPPLEMENTAL INFORMATION

Alabama State Department of Education
Attachment to Exhibit P-II

FY 2026 BUDGET

As required by Section 16-13-140, Code of Alabama 1975
FY 2026 - ENACTED

Satsuma City

196

NAME OF SCHOOL OR COST CENTER Robert E. Lee Elementary - 0010
Grade Levels PK - 6

I. FOUNDATION PROGRAM OPERATING RESOURCES EARNED BY SCHOOL (STATE AND LOCAL FUNDS) (To be completed by SDE)

ADM (Prior year used for allocation purposes) 767

Earned Units

Teachers	47.28
Principals	1.00
Assitant Principals	1.00
Counselors	1.50
Librarians	1.00
Career Tech Director	.00
Career Tech Counselors	.00
* Additional Units	.00

Total Units 51.78

Salaries \$3,152,583

Fringe Benefits \$1,295,638

Classroom Instructional Support

Teacher Materials and Supplies	(\$1000/unit)	\$51,780
Technology	(\$500/unit)	\$25,890
Library Enhancement	(\$157.72/unit)	8167
Professional Development	(\$100/unit)	\$5,178
Common Purchase	(\$0/unit)	\$0
Textbooks	(\$100/adm)	\$76,700

Total Foundation Program \$4,615,936

II. PROJECTED ENROLLMENT BY SCHOOL

(To be completed by LEA)

III. PROJECTED EMPLOYEES BY SCHOOL/COST CENTER

(To be completed by LEA)

	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
Type	STATE EARNED	OTHER STATE	FEDERAL	LOCAL	
Teachers	47.78	4.5	0.5	0.22	53
Librarians	1				1
Counselors	1				1
Administrators	2				2
Certified Support Personnel					
Non. Cert. Supp. Personnel		18	9		27
Total	51.78	22	9.5	0.22	84

SUPPLEMENTAL INFORMATION

Alabama State Department of Education
Attachment to Exhibit P-II

FY 2026 BUDGET

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

Satsuma City

196

FY 2026 - ENACTED

NAME OF SCHOOL OR COST CENTER Satsuma High School - 0020

Grade Levels 7 - 12

I. FOUNDATION PROGRAM OPERATING RESOURCES

EARNED BY SCHOOL (STATE AND LOCAL FUNDS)

(To be completed by SDE)

ADM (Prior year used for allocation purposes)

727.05

Earned Units

Teachers	39.29
Principals	1.00
Assitant Principals	1.00
Counselors	1.50
Librarians	1.00
Career Tech Director	.25
Career Tech Counselors	.00
* Additional Units	.00

Total Units

44.04

Salaries

\$2,819,168

Fringe Benefits

\$1,134,019

Classroom Instructional Support

Teacher Materials and Supplies	(\$1000/unit)	\$44,040
Technology	(\$500/unit)	\$22,020
Library Enhancement	(\$157.72/unit)	6946
Professional Development	(\$100/unit)	\$4,404
Common Purchase	(\$0/unit)	\$0
Textbooks	(\$100/adm)	\$72,705

Total Foundation Program

\$4,065,049

II. PROJECTED ENROLLMENT BY SCHOOL

720

(To be completed by LEA)

III. PROJECTED EMPLOYEES BY SCHOOL/COST CENTER

(To be completed by LEA)

	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
Type	STATE EARNED	OTHER STATE	FEDERAL	LOCAL	
Teachers	39.29		0.33	1.88	41.5
Librarians	1				1
Counselors	1.5	0.5			2
Administrators	2.25	0.75			3
Certified Support Personnel					
Non. Cert. Supp. Personnel		12.5	6		18.5
Total	44.04	13.75	6.33	1.88	66

SUPPLEMENTAL INFORMATION

Alabama State Department of Education
Attachment to Exhibit P-II

FY 2026 BUDGET

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

Satsuma City

196

FY 2026 - ENACTED

NAME OF SCHOOL OR COST CENTER Satsuma City Board of Education - 0001

Grade Levels _____

I. FOUNDATION PROGRAM OPERATING RESOURCES

EARNED BY SCHOOL (STATE AND LOCAL FUNDS)

(To be completed by SDE)

ADM (Prior year used for allocation purposes)

0

Earned Units

Teachers	.00
Principals	.00
Assitant Principals	.00
Counselors	.00
Librarians	.00
Career Tech Director	.25
Career Tech Counselors	.00
* Additional Units	.00

Total Units

.00

Salaries

\$0

Fringe Benefits

\$0

Classroom Instructional Support

Teacher Materials and Supplies	(\$1000/unit)	\$0
Technology	(\$500/unit)	\$0
Library Enhancement	(\$157.72/unit)	0
Professional Development	(\$100/unit)	\$0
Common Purchase	(\$0/unit)	\$0
Textbooks	(\$100/adm)	\$0

Total Foundation Program

\$0

II. PROJECTED ENROLLMENT BY SCHOOL

(To be completed by LEA)

0

III. PROJECTED EMPLOYEES BY SCHOOL/COST CENTER

(To be completed by LEA)

Type	NUMBER BY			
	Source of Funds			
	STATE EARNED	OTHER STATE	FEDERAL	LOCAL
Teachers				
Librarians				
Counselors				
Administrators		0.46	1.15	2.39
Certified Support Personnel				
Non. Cert. Supp. Personnel		17		2
Total		17.46	1.15	4.39

**TOTAL
EMPLOYEES**

4

19

23



State Department of Education
FY2026 Foundation Program
FY 2026 - ENACTED

196 Satsuma City	FY 2026		FY 2025	Change
System ADM	1,494.05		1,458.05	36.00
Foundation Program Units				
Teachers	86.57		84.04	2.53
Principals	2.00		2.00	0.00
Assistant Principals	2.00		1.50	0.50
Counselors	3.00		2.50	0.50
Librarians	2.00		2.00	0.00
Career Tech Directors	0.25		0.25	0.00
Career Tech Counselors	0.00		0.00	0.00
Total Units	95.82		92.29	3.53
Foundation Program (State and Local Funds)				
Salaries	5,971,751		5,744,277	227,474
Fringe Benefits	2,429,657		2,167,135	262,522
Other Current Expense (\$27,254 /unit)	2,611,470	(\$25,225 /unit)	2,328,508	282,962
Classroom Instructional Support				
Student Materials (\$1000/unit)	95,820	(\$900/unit)	83,061	12,759
Technology (\$500/unit)	47,910	(\$500/unit)	46,145	1,765
Library Enhancement (\$157.72/unit)	15,113	(\$157.72/unit)	14,555	558
Professional Development (\$100/unit)	9,582	(\$100/unit)	9,229	353
Textbooks (\$100/adm)	149,405	(\$100/adm)	145,805	3,600
Common Purchase (\$0/unit)	0	(\$100/unit)	9229	-9,229
Student Growth	271,692		0	271,692
Total Foundation Program	11,602,400		10,547,944	1,054,456
State Funds				
Foundation Program ETF	11,085,350		10,075,304	1,010,046
School Nurses Program	235,882		232,285	3,597
Salaries - 1% per Act 97-238	0		0	0
Technology Director	71,684		69,694	1,990
Transportation				
Transportation Operations	517,844		372,883	144,961
Fleet Renewal (\$7,581 /bus)	75,810	(\$7,581 /bus)	60,648	15,162
Current Units	0		0	0
Capital Purchase	493,528		485,935	7,593
At Risk	0		33,938	-33,938
Career Tech O and M	19,906		15,951	3,955
Total State Funds	12,500,004		11,346,638	1,153,366
Local Funds				
Foundation Program (10 Mills)	517,050	(10 Mills)	472,640	44,410
Capital Purchase (0.370349 Mills)	19,366	(0.436227 Mills)	20,353	-987
Total Local Funds	536,416		492,993	43,423
<i>Monthly Allocation - (Foundation Program - EFT, School Nurse, High Hopes, 1% Salaries, Tech Coord, Transportation, At-Risk, and Preschool)</i>				
11 months	998,880		903,729	95,151
12th month	998,890		903,733	95,157