Proposed Annual Budget for Fiscal Year 2026

October 1, 2025 through September 30, 2026

Second Public Hearing
September 9, 2025

Purpose

- To aid in the communication of financial information
- To solicit input into the budgeting process

Fiscal Year: October 1, 2025 through September 30, 2026

SUPPLEMENTAL INFORMATION TO PROPOSED FY 2026 BUDGET Exhibit P-I

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

Eufaula City

EPS - 0040

	EPS			
ADM (Prior year used for allocation purposes)	**502.45**	**523.25**	**(20.80)**	loss in students from FY202
Earned Units	**Earned**	**Actual**	**# over Earned**	
Teachers	35.26	51.00	(15.74)	
Principals	1.00	1.00	-	
Assistant Principals	0.50	2.00	(1.50)	
Counselors	1.00	1.00	-	
Librarians	1.00	1.00	-	
Career Tech Director	-			
Career Tech Counselors	-			
*Additional Units	-			
Total Units	**38.76**	**56.00**	**(17.24)**	
Salaries	$ 2,476,382.00			
Fringe Benefits	$ 994,255.00			
Other Current Expense	$ 1,056,361.87			
Student Growth				
Classroom Instructional Support				
Teacher Materials and Supplies ($1000/unit)	$ 38,760.00			
Technology ($500/unit)	$ 19,380.00			
Library Enhancement ($157.72/unit)	$ 6,113.00			
Professional Development ($100/unit)	$ 3,876.00			
Common Purchase ($0/unit)	$ -			
	$ -			
	$ -			
Textbooks ($100/adm)	$ 50,245.00			
Total Foundation Program	**$ 4,645,372.87**			

Projected Enrollment 526.00 23.55 potential gain in students for FY27

(To be completed by LEA) * Includes 115 Pre-K below 2.33 potential gain in earned teachers

639.00 Plus Pre-K

Local School Funds Budgeted

PUBLIC	$ 58,190.00
NON-PUBLIC	$ 22,500.00
TOTAL	$ 80,690.00

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**		**Grand Total**	
Teachers	35.26	7.25		4.22	5.77	**52.50**		52.50	
Librarians	1.00					**1.00**		1.00	
Counselors	1.00					**1.00**		1.00	
Administrators	1.50					**1.50**		1.50	
Certified Support						**-**		-	56.00
Non-Cert Support		7.00	21.00	9.00	-	**37.00**		37.00	
Total	**38.76**	**14.25**	**21.00**	**13.22**	**5.77**	**93.00**	**-**	**93.00**	

SUPPLEMENTAL INFORMATION TO PROPOSED FY 2026 BUDGET Exhibit P-I

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

Eufaula City

EES - 0034

	EES						
ADM (Prior year used for allocation purposes)	**465.90**	**482.55**	**(16.65)** loss in students from FY2025	**Projected Enrollment**	487.00	21.10	potential gain in students for FY27
Earned Units	**Earned**	**Actual**	**# over Earned**	(To be completed by LEA)		1.32	potential gain in earned teachers
Teachers	26.38	36.00	(9.62)				
Principals	1.00	1.00	-				
Assistant Principals	0.50	1.00	(0.50)				
Counselors	0.50	1.00	(0.50)				
Librarians	1.00	1.00	-				
Career Tech Director	-						
Career Tech Counselors	-						
*Additional Units	-						
Total Units	**29.38**	**40.00**	**(10.62)**				
Salaries	$ 1,834,147.00						
Fringe Benefits	$ 742,473.00						
Other Current Expense	$ 800,720.12						
Student Growth	$ -						
Classroom Instructional Support							
Teacher Materials and Supplies ($1000/unit)	$ 29,380.00						
Technology ($500/unit)	$ 14,690.00						
Library Enhancement ($157.72/unit)	$ 4,634.00						
Professional Development ($100/unit)	$ 2,938.00						
Common Purchase ($0/unit)	$ -						
	$ -						
	$ -						
Textbooks ($100/adm)	$ 46,590.00						
Total Foundation Program	**$ 3,475,572.12**						

Local School Funds Budgeted

PUBLIC	$	79,700.00
NON-PUBLIC	$	6,300.00
TOTAL	$	86,000.00

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		Grand Total	
Teachers	26.38	1.65		5.00	3.97	**37.00**		37.00	
Librarians	1.00					**1.00**		1.00	
Counselors	0.50					**0.50**		0.50	
Administrators	1.50					**1.50**		1.50	
Certified Support						**-**		-	40.00
Non-Cert Support		1.00	13.00	6.00		**20.00**		20.00	
Total	**29.38**	**2.65**	**13.00**	**11.00**	**3.97**	**60.00**	**-**	**60.00**	

SUPPLEMENTAL INFORMATION TO PROPOSED FY 2026 BUDGET Exhibit P-I

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

Eufaula City

AMMS - 0030

	AMMS						
ADM (Prior year used for allocation p	**489.80**	**497.90**	**(8.10)**	loss in students from FY2025	**Projected Enrollment** 454.00	(35.80)	potential loss in students for FY27
Earned Units	**Earned**	**Actual**	**# over Earned**		(To be completed by LEA)	(1.79)	potential loss of teacher units
Teachers	24.73	32.50	(7.77)			(0.50)	potential loss of asst. princ unit
Principals	1.00	1.00	-				
Assistant Principals	1.00	2.00	(1.00)				
Counselors	1.00	1.00	-				
Librarians	1.00	1.00	-				
Career Tech Director	-						
Career Tech Counselors	-						
*Additional Units	-						
Total Units	**28.73**	**37.50**	**(8.77)**				
Salaries	$ 1,747,476.00						
Fringe Benefits	$ 716,684.00						
Other Current Expense	$ 783,005.07						
Student Growth							
Classroom Instructional Support	$ -						
Teacher Materials and Supplies (	$ 28,730.00						
Technology ($500/unit)	$ 14,365.00						
Library Enhancement ($157.72/	$ 4,531.00						
Professional Development ($10(	$ 2,873.00						
Common Purchase ($0/unit)	$ -						
	$ -						
	$ -						
Textbooks ($100/adm)	$ 48,980.00						
Total Foundation Program	**$ 3,346,644.07**						

Local School Funds Budgeted

PUBLIC	$ 139,215.00
NON-PUBLIC	$ 18,018.00
TOTAL	$ 157,233.00

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		Grand Total	
Teachers	24.73			5.00	3.77	**33.50**		33.50	
Librarians	1.00					**1.00**		1.00	
Counselors	1.00					**1.00**		1.00	
Administrato	2.00					**2.00**		2.00	
Certified Support						**-**		-	37.50
Non-Cert Support		1.00	11.00	7.50		**19.50**		19.50	
Total	**28.73**	**1.00**	**11.00**	**12.50**	**3.77**	**57.00**	**-**	**57.00**	

SUPPLEMENTAL INFORMATION TO PROPOSED FY 2026 BUDGET Exhibit P-I
As required by Section 16-13-140, Code of Alabama 1975

Eufaula City

EHS - 0010

	EHS			
ADM (Prior year used for allocation purposes)	**718.20**	725.75	(7.55)	loss in students from FY2025

Projected Enrollment 650.00 (68.20) potential loss in students for FY27
(To be completed by LEA) (3.79) potential loss of teacher units

Earned Units	**Earned**	**Actual**	# over Earned
Teachers	40.01	47.50	(7.49)
Principals	1.00	1.00	-
Assistant Principals	1.00	4.00	(3.00)
Counselors	1.50	2.00	(0.50)
Librarians	1.00	1.00	-
Career Tech Director	-		
Career Tech Counselors	-		
*Additional Units	1.00	1.00	-
Total Units	**45.51**	**56.50**	**(10.99)**
Salaries	$ 2,863,352.00		
Fringe Benefits	$ 1,148,352.00		
Other Current Expense	$ 1,213,071.90		
Student Growth	$ -		
Classroom Instructional Support			
Teacher Materials and Supplies ($1000/unit)	$ 44,510.00		
Technology ($500/unit)	$ 22,255.00		
Library Enhancement ($157.72/unit)	$ 7,020.00		
Professional Development ($100/unit)	$ 4,451.00		
Common Purchase ($0/unit)			
	$ -		
	$ -		
Textbooks ($100/adm)	$ 71,820.00		
Total Foundation Program	**$ 5,374,831.90**		

* Career Tech reported at EHS

Local School Funds Budgeted

PUBLIC	$ 467,165.00
NON-PUBLIC	$ 284,015.00
TOTAL	$ 751,180.00

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**		**Grand Total**	
Teachers	40.01			5.96	4.03	**50.00**		50.00	
Librarians	1.00					**1.00**		1.00	
Counselors	1.50					**1.50**		1.50	
Administrators	2.00					**2.00**		2.00	
Certified Support	1.00	1.00				**2.00**		2.00	56.50
Non-Cert Support		1.00	19.00	11.00		**31.00**		31.00	
Total	**45.51**	**2.00**	**19.00**	**16.96**	**4.03**	**87.50**	-	**87.50**	

SUPPLEMENTAL INFORMATION TO PROPOSED FY 2026 BUDGET Exhibit P-I

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

Eufaula City

Eufaula City - 0001

ADM (Prior year used for allocation purposes)	**-**
Earned Units	**Earned**
Teachers	-
Principals	-
Assistant Principals	-
Counselors	-
Librarians	-
Career Tech Director	1.75
Career Tech Counselors	-
*Additional Units	(1.00) * Career Tech Reported at EHS
Total Units	**0.75**
Salaries	$ 145,129.00
Fringe Benefits	$ 52,883.00
Other Current Expense	$ 47,694.36
Student Growth	
Classroom Instructional Support	$ -
Teacher Materials and Supplies ($1000/unit)	$ 1,750.00
Technology ($500/unit)	$ 875.00
Library Enhancement ($157.72/unit)	$ 276.01
Professional Development ($100/unit)	$ 175.00
Common Purchase ($0/unit)	$ -
	$ -
	$ -
	$ -
Textbooks ($100/adm)	$ -
Total Foundation Program	**$ 248,782.37**

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

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

	State Earned	Other State	OCE	Federal	Local	Total	Virtual /Dual
Teachers						-	
Librarians						-	
Counselors						-	
Administrators	0.75	1.48		1.04	8.73	12.00	
Certified Support						-	
Non-Cert Support*		17.55	8.00	12.32	6.13	44.00	4.00
Total	**0.75**	**19.03**	**8.00**	**13.36**	**14.86**	**56.00**	**4.00**

* 1 Career Tech Coach reported at EHS

`

SUPPLEMENTAL INFORMATION TO PROPOSED FY 2026 BUDGET Exhibit P-I

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

Eufaula City

Alva - 2060

	ALVA					
ADM (Prior year used for allocation purposes)	**5,625.70**	**4,249.00**	1,376.70	gain in students	**Projected Enrollment** 6,418.00	792.30
Earned Units	**Earned**				(To be completed by LEA)	
Teachers	318.94					
Principals	1.00					
Assistant Principals	2.50					
Counselors	3.00				**Local School Funds Budgeted**	
Librarians	2.00				PUBLIC $ -	
Career Tech Director	-				NON-PUBLIC $ -	
Career Tech Counselors	-				TOTAL $ -	
*Additional Units	16.00					
Total Units	**343.44**					
Salaries	$ 22,658,478.00					
Fringe Benefits	$ 8,946,651.00					
Other Current Expense	$ 9,360,085.68					
Student Growth	$ 1,693,320.00					
Classroom Instructional Support						
Teacher Materials and Supplies ($1000/unit)	$ 343,440.00					
Technology ($500/unit)	$ 171,720.00					
Library Enhancement ($157.72/unit)	$ 54,167.00					
Professional Development ($100/unit)	$ 34,344.00					
Common Purchase ($0/unit)						
	$ -					
	$ -					
Textbooks ($100/adm)	$ 562,570.00					
Total Foundation Program	**$ 43,824,775.68**					

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 2026 BUDGET Exhibit P-I

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

Eufaula City

System Totals

	ECS	Virtual	Totals	Actual	
ADM (Prior year used for allocation purposes)	**2,176.35**	**5,625.70**	**7,802.05**		
Earned Units			Earned	# over Earned	
Teachers	126.38	318.94	445.32	(40.62)	
Principals	4.00	1.00	5.00	-	
Assistant Principals	3.00	2.50	5.50	(6.00)	
Counselors	4.00	3.00	7.00	(1.00)	
Librarians	4.00	2.00	6.00	-	
Career Tech Director	1.75	-	1.75	-	
Career Tech Counselors	-	-	-		
*Additional Units	-	16.00	16.00		
Total Units	**143.13**	**343.44**	**486.57**	**(47.62)**	
Salaries	9,066,486.00	22,658,478.00	$ 31,724,964.00		
Fringe Benefits	3,654,647.00	8,946,651.00	$ 12,601,298.00		
Other Current Expense $27,253.92 /unit	3,900,853.32	9,360,085.68	$ 13,260,939.00		(0.60)
Student Growth	-	1,693,320.00	$ 1,693,320.00		
Classroom Instructional Support	-	-	$ -		
Teacher Materials and Supplies ($1000/unit)	143,130.00	343,440.00	$ 486,570.00		
Technology ($500/unit)	71,565.00	171,720.00	$ 243,285.00		
Library Enhancement ($157.72/unit)	22,574.01	54,167.00	$ 76,741.01		
Professional Development ($100/unit)	14,313.00	34,344.00	$ 48,657.00		
Common Purchase ($0/unit)	-	-	$ -		
	-	-	$ -		
	-	-	$ -		
Textbooks ($100/adm)	217,635.00	562,570.00	$ 780,205.00		
Total Foundation Program	17,091,203.33	43,824,775.68	**$ 60,915,979.01**		
Less: Local Funds (10 mills)		**(1,590,430.00)**	$ 1,590,430.00		
Total State Allocation (Foundation Program)	**17,091,203.33**	**42,234,345.68**	**$ 59,325,549.01**		
3% Admin Fee	**1,267,030.37**	(1,267,030.37)			
ALVA/ECS Agreement for unit loss					
	18,358,233.88	40,967,315.31			
		$ 3,413,942.94			

Projected Enrollment

2,117.00 * Includes 115 Pre-K below

2,230.00 Plus Pre-K

Local School Funds Budgeted

PUBLIC	$ 744,270.00
NON-PUBLIC	$ 330,833.00
TOTAL	$ 1,075,103.00

Additional State Appropriations

School Nurses	$ 917,785.00
High Hopes	$ -
Technology Coordinator	$ 71,684.00
At-Risk	$ -

Projected Employees 353.50 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, ESSER

	State Earned	Other State	OCE	Federal	Local	Total	Virtual	Grand Total	
Teachers	126.38	8.90	-	20.18	17.54	**173.00**	**-**	**173.00**	
Librarians	4.00	-	-	-	-	**4.00**	**-**	**4.00**	
Counselors	4.00	-	-	-	-	**4.00**	**-**	**4.00**	
Administrators	7.75	1.48	-	1.04	8.73	**19.00**	**-**	**19.00**	200.00
Certified Support	1.00	1.00	-	-	-	**2.00**	**-**	**2.00**	
Certified Totals	**143.13**	**11.38**	**-**	**21.22**	**26.27**	**202.00**	**-**	**202.00**	
Non-Cert Support	-	27.55	72.00	45.82	6.13	**151.50**	**4.00**	**155.50**	
Total	**143.13**	**38.93**	**72.00**	**67.04**	**32.40**	**353.50**	**4.00**	**357.50**	

Advance Degrees & Average Years of Experience

	% with Advance Degrees	Average Years of Experience
EPS	61%	14
EES	68%	12
AMMS	53%	11
EHS	70%	14

FY 2026 Allocations

	Function	sFund	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Change from Prior Year	Comments
Foundation Program - Regular	1110	1110	16,511,962.02	16,758,143.11	17,783,622.89	18,358,233.69	574,610.80	
Foundation Program - Virtual		1110	24,420,331.98	22,902,417.89	28,448,212.11	40,967,315.31	12,519,103.20	
Foundation Program - Current Units	1120	1110		-	-	-	-	
Foundation Program - Local Match	6000	1110	1,486,600.00	1,340,480.00	1,494,010.00	1,590,430.00	96,420.00	
Total Foundation			42,418,894.00	41,001,041.00	47,725,845.00	60,915,979.00	13,190,134.00	
Raise Act (Sped; Poverty; Gifted; EL)	1140	1140				1,892,275.00	1,429,577.00	Replaces Gifted, EL, At-Risk; Additional for Sped
School Nurses Program	1220	1220	416,125.00	522,259.00	776,010.00	917,785.00	141,775.00	
Technology Coordinator	1221	1221	66,840.00	68,327.00	69,694.00	71,684.00	1,990.00	
Career Tech O&M	1222	1222	44,715.00	41,792.00	38,282.00	38,282.00	-	
Math Coaches	1225	1225			270,000.00	360,000.00	90,000.00	$90,000 per coach (two for Alva)
Alabama Reading Initiative (Reading Coaches)	1230	1230	240,000.00	240,000.00	255,000.00	255,000.00	-	$85,000 per coach (one for Alva)
Reading Assessments	1232	1232			12,613.00	21,390.00	8,777.00	
Intervention Resources	1235	1235			15,233.00	18,228.00	2,995.00	
SDE At-Risk High School Remediation	1240	1240	93,879.00	70,409.25	72,722.00	-	(72,722.00)	Used for Hope Software
English as a Second Language - State	1252	1252	48,551.00	50,322.00	52,786.00	-	(52,786.00)	
BCBA Grant	1256	1256		56,000.00	56,000.00	56,000.00	-	
State Sped Supplement	1257	1257		8,832.00	18,768.00	18,768.00	-	
Speech Therapist Pathologist	1258	1258		-			-	
Mental Health Services Coordinator	1271	1271	40,000.00	40,000.00	40,000.00	40,000.00	-	2025 Allocation expected but not yet received
Gifted - State	1275	1275	79,764.00		99,644.00	-	(99,644.00)	
Career Coach	1284	1284		95,881.00	-	-		
Cybersecurity	1287	1287	67,500.00	64,000.00	79,644.00	79,644.00	-	
Transportation - Operations	1310	1310	458,331.00	487,057.00	537,851.00	615,654.00	77,803.00	
Transportation - Fleet Renewal	1320	1320	75,810.00	83,391.00	83,391.00	83,391.00	-	
At Risk	1410	1410	202,841.00	203,624.00	237,546.00		(237,546.00)	
Robotics (Teacher competitive grants)	1415	1415					-	
Feminine Hygiene Products	1416	1416			2,542.00	2,090.00	2,542.00	
Preschool	1520	1520	45,074.00	40,974.00	38,855.00	38,855.00	-	
Office of School Readiness - OSR	1720	1720	559,368.00	559,368.00	692,680.00	738,000.00	45,320.00	
Lt Governor's $600,000	1761	1761		600,000.00				
Advancement and Technology Plus	1764	1764		2,855,143.00				
ETF Advancement & Technology	1765	1765		5,982,051.00	7,239,877.00	-		Allocations are received at the end of each fiscal year IF we receive them.
College and Career Readiness (CCR Grant)	1768	1768			65,000.00			
Public School Fund- Capital Outlay	2120	2120	2,145,885.00	2,006,329.00	2,184,557.00	2,184,557.00	-	
Public School Fund- Capital Outlay GAP Coverage	8411	2120					-	
County Regular Ad Valorem_____Mills - Local Match	6010	2120	76,997.00	65,683.00	65,000.00	65,000.00	-	
IDEA-Part B	3210	3210	1,346,958.00	1,245,871.00	1,323,422.00	1,543,140.00	219,718.00	
Pre-School Part B-Ages 3-5	3220	3220	21,971.00	21,322.00	20,967.00	21,394.00	427.00	
Basic Grant	3310	3310	55,034.00	51,666.00	52,366.00	55,123.00	2,757.00	
Title I, Part A	4110	4110	1,719,727.00	1,630,321.00	1,548,875.00	1,478,969.00	(69,906.00)	
Title I, Part C - Migrant Education	4115	4115				2,971.00	2,971.00	
Title II, Part A - Teacher and Principal Training	4130	4130	152,985.00	155,095.00	155,770.00	166,393.00	10,623.00	
Title III - English Lang. Adq., Lang. Enhance. & Acad.	4150	4150	18,580.00	19,432.00	22,133.00	24,606.00	2,473.00	
Title IV, Part A - Safe and Drug-Free Schools	4160	4160	134,595.00	134,808.00	124,331.00	134,546.00	10,215.00	
Title IV, Part B - 21st Century Comm. Learning Centers	4161	4161	200,000.00				-	The EPS Grant expired 09/30/22; EES expires 09/30/23; Expect EES in FY26
Title V, Part B - Rural and Low Income School Program	4180	4180	183,483.00	206,127.00	234,992.00	83,441.00	(151,551.00)	
Federal HIPPY	5990	5990	348,000.00	348,600.00	348,600.00	415,000.00	66,400.00	

Other Information - FY 2026

Other Information	2023	2024	2025	2026	Change	
Total Employees				353.50		
Earned Units	148.74	147.29	146.56	143.13	(3.43)	
Peehip Rate (per year per employee)	$ 9,600.00	$ 9,600.00	$ 9,600.00	$ 10,848.00	$ (1,248.00)	$ (441,168.00)
Retirement - Employer %	12.59%	12.59%	13.57%	14.57%	-1.00%	
Unemployment - Employer %	0.03%	0.05%	0.02%	0.01%	0.01%	
Student Materials - per certified/classroom employee	$ 900.00	$ 1,000.00	$ 900.00	$ 1,000.00	$ 100.00	
Common Purchases			$ 100.00	$ -	$ (100.00)	
Textbooks - per adm	$ 75.00	$ 75.00	$ 100.00	$ 100.00	$ -	

	EHS	AMMS	EES	EPS	Totals
Office	7,000.00	6,500.00	3,500.00	3,500.00	20,500.00
Athletics	25,000.00	3,000.00	-	-	28,000.00
Band / Music	11,000.00	1,000.00	500.00	500.00	13,000.00
Choral	3,000.00	1,000.00	-	-	4,000.00
Art	1,000.00	500.00	500.00	500.00	2,500.00
Other	-				-
Totals	**$ 47,000.00**	**$ 12,000.00**	**$ 4,500.00**	**$ 4,500.00**	**$ 68,000.00**

EXHIBIT B-I-A

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, 2026

FUND TYPES DESCRIPTION	GOVERNMENTAL GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	FIDUCIARY EXPENDABLE TRUST	TOTAL (Memo Only)
REVENUES						
STATE REVENUES	65,028,991.42	-	238,851.26	13,139,143.00	-	78,406,985.68
FEDERAL REVENUES	67,196.20	5,436,662.61	-	-	-	5,503,858.81
LOCAL REVENUES	5,812,081.37	702,305.00	-	57,790.00	325,410.00	6,897,586.37
OTHER REVENUES	107,800.00	23,200.00	-	-	-	131,000.00
TOTAL REVENUES	71,016,068.99	6,162,167.61	238,851.26	13,196,933.00	325,410.00	90,939,430.86
EXPENDITURES:						
INSTRUCTIONAL SERVICES	56,747,726.90	2,995,487.07	-	-	176,575.00	59,919,788.97
INSTRUCTIONAL SUPPORT SERVICES	6,657,782.77	312,672.90	-	-	28,935.00	6,999,390.67
OPERATIONS & MAINTENANCE	3,841,745.84	51,700.00	-	1,578,321.00	-	5,471,766.84
AUXILIARY SERVICES	1,056,561.72	2,507,106.43	-	83,391.00	29,450.00	3,676,509.15
GENERAL ADMINISTRATIVE SERVICES	2,178,260.32	293,318.27	-	-	-	2,471,578.59
CAPITAL OUTLAY	-	-	-	11,535,221.00	-	11,535,221.00
DEBT SERVICES	-	-	238,851.26	-	-	238,851.26
OTHER EXPENDITURES	951,714.12	579,545.80	-	-	79,900.00	1,611,159.92
TOTAL EXPENDITURES	71,433,791.67	6,739,830.47	238,851.26	13,196,933.00	314,860.00	91,924,266.40
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	379,553.27	776,000.00	100,000.00	-	-	1,255,553.27
OTHER FUND USES	684,000.00	135,860.00	-	100,000.00	15,973.00	935,833.00
TOTAL OTHER FUND SOURCES (USES)	(304,446.73)	640,140.00	100,000.00	(100,000.00)	(15,973.00)	319,720.27
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(722,169.41)	62,477.14	100,000.00	(100,000.00)	(5,423.00)	(665,115.27)
BEGINNING FUND BALANCE - OCT 1	16,079,000.00	474,089.00	800,000.00	7,600,000.00	92,418.00	25,045,507.00
ENDING FUND BALANCE - OCT 31	15,356,830.59	536,566.14	900,000.00	7,500,000.00	86,995.00	24,380,391.73

Questions?

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.

ALABAMA STATE DEPARTMENT OF EDUCATION

LEA: Eufaula City Board of Education

Public Hearing Date: September 9, 2025

RESPONSE TO REVIEW OF PROPOSED ANNUAL BUDGET

(Submit to local board office no later than ten days after Public Hearing Date)

COMMENTS PERTAINING TO A SPECIFIC SCHOOL / COST CENTER:

NAME OF SCHOOL / COST CENTER ______________________

COMMENTS:

GENERAL COMMENTS (Not relating to a specific cost center):

Submitted by:

Name ______________ Signature: ______________

Address ______________

Telephone #: ______________