STATE OF ALABAMA
DEPARTMENT OF EDUCATION

Fiscal Year 2026
Original : X
Amendment No.: ____

Lauderdale County **BOARD OF EDUCATION**

ANNUAL BUDGET

FOR FISCAL YEAR OCTOBER 1, 2025 - SEPTEMBER 30, 2026

This budget was presented and approved by action of the Lauderdale County Board of Education on 09/10/2025.

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

Mr. Jerry Bradley Hill **Superintendent**

September 15, 2025 **Date**

Reason for Amendment: (Be specific)

Hali Lyle
Contact Person

256-760-1300
Phone Number

APPROVED

Eric G Mackey
State Superintendent of Education

Revised: June 12, 2025

Indicate if the organization intends to exercise flexibility by selecting “Yes” or “No”. If “Yes” is selected complete the form below. Yes x No

School District Lauderdale County

ALABAMA DEPARTMENT OF EDUCATION
NOTIFICATION OF INTENT TO EXERCISE FLEXIBILITY
FY 2026

Source of Funds to Utilize Flexibility	Allocation Amount	Intended Flexibility Amount

- Salaries and Fringe Benefits
- PSF Capital Outlay dedicated to a specific capital outlay project or debt service
- State Specialized Treatment Centers
- Fleet Renewal Allocations (requires a letter of explanation signed by Superintendent and CSFO)
- State funds allocated for the following programs:
  - Career Tech Extended Contracts
  - Advanced Placement
  - Career Tech O & M
  - Alabama Reading Initiative (Separate Approval required by State Superintendent)
  - National Board Certification of Teachers

Please contact your accountant for additional options regarding the flexibility of fund sources.

Mr. Jerry Bradley Hill
Superintendent

Hali Lyle
Chief School Financial Officer

STATE OF ALABAMA
DEPARTMENT OF EDUCATION

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

Alabama
State Board
of Education

Governor Kay Ivey
President

Jackie Zeigler
District I

Tracie West
District II

Kelly Mooney
District III
President Pro Tem

Yvette M. Richardson, Ed.D.
District IV

Tonya S. Chestnut, Ed.D.
District V

Marie Manning
District VI
Vice President

Allen Long, M.D.
District VII

Wayne Reynolds, Ed.D.
District VIII

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

October 23, 2025

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

Dear Mr. Hill:

RE: FY 2026 Original Budget

Enclosed is your approved FY 2026 Systemwide Original Budget.

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

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

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

Sincerely,

Arthur Watts

Arthur Watts, Jr.
Deputy State Superintendent
Administration and Finance

AW/NS/PL

Enclosure

cc: Chief School Financial Officer

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Budget System
Combined Budget for Revenues, Expenditures, and Changes in Fund Balances
Governmental and Expendable Trust Funds
Fiscal Year 2026, Fiscal Period 00

039 - Lauderdale County Schools

	GOVERNMENTAL				FIDUCIARY	
	General	**Special Revenue**	**Debt Service**	**Capital Projects**	**Expendable Trust**	**Total**
Revenues						
State Sources	$70,824,863.19	$0.00	$999,282.80	$1,890,250.20	$0.00	$73,714,396.19
Federal Sources	$3,700.00	$9,092,629.93	$0.00	$0.00	$0.00	$9,096,329.93
Local Sources	$22,157,705.97	$3,908,261.63	$1,780,393.76	$1,053,011.00	$1,234,895.00	$30,134,267.36
Other Sources	$245,500.00	$113,900.00	$0.00	$0.00	$0.00	$359,400.00
Total Revenues:	**$93,231,769.16**	**$13,114,791.56**	**$2,779,676.56**	**$2,943,261.20**	**$1,234,895.00**	**$113,304,393.48**
Expenditures						
Instructional Services	$50,032,529.05	$3,536,969.49	$0.00	$0.00	$471,120.00	$54,040,618.54
Instructional Support Services	$15,117,960.42	$2,561,012.56	$0.00	$0.00	$444,880.00	$18,123,852.98
Operation & Maintenance Services	$6,963,447.06	$252,445.00	$0.00	$33,000.00	$22,961.00	$7,271,853.06
Auxiliary Services	$5,958,676.85	$7,308,151.46	$0.00	$480,000.00	$17,084.00	$13,763,912.31
General Administrative Services	$3,700,510.03	$505,565.13	$0.00	$0.00	$0.00	$4,206,075.16
Capital Outlay	$6,198,500.00	$0.00	$0.00	$21,198,458.06	$0.00	$27,396,958.06
Debt Service	$0.00	$0.00	$2,779,676.56	$242,543.36	$0.00	$3,022,219.92
Other Expenditures	$3,196,005.84	$587,107.08	$0.00	$0.00	$263,450.00	$4,046,562.92
Total Expenditures:	**$91,167,629.25**	**$14,751,250.72**	**$2,779,676.56**	**$21,954,001.42**	**$1,219,495.00**	**$131,872,052.95**
Other Fund Sources (Uses)						
Other Fund Sources:	$70,881.83	$2,219,483.07	$0.00	$0.00	$0.00	$2,290,364.90
Other Fund Uses:	$2,219,483.07	$0.00	$0.00	$0.00	$0.00	$2,219,483.07
Total Other Fund Sources (Uses):	**($2,148,601.24)**	**$2,219,483.07**	**$0.00**	**$0.00**	**$0.00**	**$70,881.83**
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	**($84,461.33)**	**$583,023.91**	**$0.00**	**($19,010,740.22)**	**$15,400.00**	**($18,496,777.64)**
Beginning Fund Balance - October 1:	**$12,046,834.75**	**$44,251,548.91**	**$0.00**	**$30,844,364.33**	**$752,296.92**	**$87,895,044.91**
Ending Fund Balance - September 30:	**$11,962,373.42**	**$44,834,572.82**	**$0.00**	**$11,833,624.11**	**$767,696.92**	**$69,398,267.27**

LAUDERDALE COUNTY BOARD OF EDUCATION
COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
FISCAL YEAR ENDED SEPTEMBER 30, 2026

EXIBIT B-I-A

FUND TYPES DESCRIPTION	GOVERNMENTAL GENERAL	GOVERNMENTAL SPECIAL REVENUE	GOVERNMENTAL DEBT SERVICE	GOVERNMENTAL CAPITAL PROJECTS	FIDUCIARY EXPENDABLE TRUST	TOTAL (Memo Only)
REVENUES						
STATE REVENUES	70.824.863.19	0.00	999.282.80	1.890.250.20	0.00	73.714.396.19
FEDERAL REVENUES	3.700.00	9.092.629.93	0.00	0.00	0.00	9.096.329.93
LOCAL REVENUES	22.157.705.97	3.908.261.63	1.780.393.76	1.053.011.00	1.234.895.00	30.134.267.36
OTHER REVENUES	245.500.00	113.900.00	0.00	0.00	0.00	359.400.00
TOTAL REVENUES	93.231.769.16	13.114.791.56	2.779.676.56	2.943.261.20	1.234.895.00	113.304.393.48
EXPENDITURES:						
INSTRUCTIONAL SERVICES	50.032.529.05	3.536.969.49	0.00	0.00	471.120.00	54.040.618.54
INSTRUCTIONAL SUPPORT SERVICES	15.117.960.42	2.561.012.56	0.00	0.00	444.880.00	18.123.852.98
OPERATIONS & MAINTENANCE	6.963.447.06	252.445.00	0.00	33.000.00	22.961.00	7.271.853.06
AUXILIARY SERVICES	5.958.676.85	7.308.151.46	0.00	480.000.00	17.084.00	13.763.912.31
GENERAL ADMINISTRATIVE SERVICES	3.700.510.03	505.565.13	0.00	0.00	0.00	4.206.075.16
CAPITAL OUTLAY	6.198.500.00	0.00	0.00	21.198.458.06	0.00	27.396.958.06
DEBT SERVICES	0.00	0.00	2.779.676.56	242.543.36	0.00	3.022.219.92
OTHER EXPENDITURES	3.196.005.84	587.107.08	0.00	0.00	263.450.00	4.046.562.92
TOTAL EXPENDITURES	91.167.629.25	14.751.250.72	2.779.676.56	21.954.001.42	1.219.495.00	131.872.052.95
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	70.881.83	2.219.483.07	0.00	0.00	0.00	2.290.364.90
OTHER FUND USES	2.219.483.07	0.00	0.00	0.00	0.00	2.219.483.07
TOTAL OTHER FUND SOURCES (USES)	(2.148.601.24)	2.219.483.07	0.00	0.00	0.00	70.881.83
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(84.461.33)	583.023.91	0.00	(19.010.740.22)	15.400.00	(18.496.777.64)
BEGINNING FUND BALANCE - OCT 1	12.046.834.75	44.251.548.91	0.00	30.844.364.33	752.296.92	87.895.044.91
ENDING FUND BALANCE - SEP 30	11.962.373.42	44.834.572.82	0.00	11.833.624.11	767.696.92	69.398.267.27

LAUDERDALE COUNTY BOARD OF EDUCATION
COMBINED BUDGET OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCES
ALL PROPRIETARY FUND TYPES AND NON EXPENDABLE TRUST FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2026

EXHIBIT B-II-A

FUND TYPE	PROPRIETARY		FIDUCIARY	TOTAL
DESCRIPTION	ENTERPRISE	INTERNAL SERVICE	NON EXPEND TRUST	(Memo Only)
OPERATING REVENUES:				
LOCAL REVENUES (SPECIFY):				0.00
TOTAL OPERATING REVENUES	0.00	0.00	0.00	0.00
OPERATING EXPENSES:				
PERSONAL SERVICES	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00
PURCHASED SERVICES	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00
OTHER OBJECTS	0.00	0.00	0.00	0.00
TOTAL OPERATING EXPENSES	0.00	0.00	0.00	0.00
OPERATING INCOME (LOSS)	0.00	0.00	0.00	0.00
NON-OPERATING REVENUES:				
STATE REVENUES (ATTACH SCHEDULE)	0.00	0.00	0.00	0.00
FEDERAL REVENUES (ATTACH SCHEDULE)	0.00	0.00	0.00	0.00
OTHER REVENUES (ATTACH SCHEDULE)	0.00	0.00	0.00	0.00
TOTAL NON-OPERATING REVENUES	0.00	0.00	0.00	0.00
INCOME(LOSS) BEFORE OPERATING TRANSFER	0.00	0.00	0.00	0.00
OPERATING TRANSFERS IN	0.00	0.00	0.00	0.00
OPERATING TRANSFERS OUT	0.00	0.00	0.00	0.00
NET INCOME	0.00	0.00	0.00	0.00
RETAINED EARNINGS/FUND BALANCE - OCT 1	0.00	0.00	0.00	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	0.00	0.00	0.00	0.00

Certificate Of Completion

Envelope Id: 7604CD9C-CF5C-4A1C-9736-6968453F6AA7
Status: Completed
Subject: FY 26 Original Budget Approval Letters_Lauderdale County_039
DS_Retrieve_Field:
Source Envelope:
Document Pages: 4
Signatures: 1
Envelope Originator:
Certificate Pages: 2
Initials: 0
LEA Accounting
AutoNav: Enabled
50 North Ripley St
EnvelopeId Stamping: Disabled
Montgomery, AL 36104
Time Zone: (UTC-06:00) Central Time (US & Canada)
leaaccountingdocusign@alsde.edu
IP Address: 157.149.75.3

Record Tracking

Status: Original
10/23/2025 7:31:58 AM
Holder: LEA Accounting
leaaccountingdocusign@alsde.edu
Location: DocuSign
Security Appliance Status: Connected
Pool: StateLocal
Storage Appliance Status: Connected
Pool: Alabama State Department of Education
Location: Docusign

Signer Events	Signature	Timestamp
Lillie Turner lillie.turner@alsde.edu Departmental Operation Specialist ALSDE Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	**Completed** Using IP Address: 157.149.36.4	Sent: 10/23/2025 7:33:04 AM Viewed: 10/23/2025 7:58:19 AM Signed: 10/23/2025 7:58:37 AM
Arthur Watts arthur.watts@alsde.edu Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	 Signature Adoption: Pre-selected Style Using IP Address: 157.149.36.3	Sent: 10/23/2025 7:58:37 AM Viewed: 10/23/2025 9:04:21 AM Signed: 10/23/2025 9:04:55 AM

In Person Signer Events	Signature	Timestamp

Editor Delivery Events	Status	Timestamp

Agent Delivery Events	Status	Timestamp

Intermediary Delivery Events	Status	Timestamp

Certified Delivery Events	Status	Timestamp

Carbon Copy Events	Status	Timestamp
Patrina Lee plee@alsde.edu ALSDE Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	COPIED	Sent: 10/23/2025 7:33:03 AM Viewed: 10/23/2025 2:56:14 PM

Carbon Copy Events	Status	Timestamp
Amy Henderson amy.henderson@ALSDE.edu Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	COPIED	Sent: 10/23/2025 9:04:55 AM

Witness Events	Signature	Timestamp

Notary Events	Signature	Timestamp

Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	10/23/2025 7:33:04 AM
Certified Delivered	Security Checked	10/23/2025 9:04:21 AM
Signing Complete	Security Checked	10/23/2025 9:04:55 AM
Completed	Security Checked	10/23/2025 9:04:55 AM

Payment Events	Status	Timestamps

Certificate Of Completion

Envelope Id: 6D3E7A99-E8B3-4CCF-B1F0-3E2FD002CE65
Status: Completed
Subject: FY 2026 Original Budget_Lauderdale County
DS_Retrieve_Field:
Source Envelope:
Document Pages: 9
Signatures: 4
Certificate Pages: 2
Initials: 0
AutoNav: Enabled
EnvelopeId Stamping: Disabled
Time Zone: (UTC-08:00) Pacific Time (US & Canada)

Envelope Originator:
Meagen Anthony-Rush
50 North Ripley St
Montgomery, AL 36104
meagen.anthony@alsde.edu
IP Address: 144.163.33.131

Record Tracking

Status: Original
August 13, 2025 | 11:05
Holder: Meagen Anthony-Rush
meagen.anthony@alsde.edu
Location: DocuSign

Security Appliance Status: Connected
Pool: StateLocal

Storage Appliance Status: Connected
Pool: Alabama State Department of Education
Location: Docusign

Signer Events	Signature	Timestamp
Hali Lyle hali.lyle@lcschools.org Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	Hali Lyle Signature Adoption: Pre-selected Style Using IP Address: 216.109.8.100	Sent: August 13, 2025 | 11:05 Viewed: September 9, 2025 | 07:44 Signed: September 15, 2025 | 06:31
Mr. Jerry Bradley Hill jerry.hill@lcschools.org Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	Mr. Jerry Bradley Hill Signature Adoption: Pre-selected Style Using IP Address: 216.109.8.100	Sent: September 15, 2025 | 06:31 Viewed: September 15, 2025 | 06:41 Signed: September 15, 2025 | 06:42
Patrina Lee plee@ALSDE.edu ALSDE Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	**Completed** Using IP Address: 157.149.36.2	Sent: September 15, 2025 | 06:42 Viewed: October 23, 2025 | 07:13 Signed: October 23, 2025 | 13:02
Dr. Eric G. Mackey emackey@alsde.edu State Superintendent ALSDE Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	Eric G Mackey Signature Adoption: Drawn on Device Using IP Address: 108.145.161.84 Signed using mobile	Sent: October 23, 2025 | 13:02 Viewed: October 24, 2025 | 06:36 Signed: October 24, 2025 | 06:37

In Person Signer Events	Signature	Timestamp

Editor Delivery Events	Status	Timestamp

Agent Delivery Events	Status	Timestamp

Intermediary Delivery Events	Status	Timestamp

Certified Delivery Events	Status	Timestamp

Carbon Copy Events	Status	Timestamp
Amy Henderson amy.henderson@ALSDE.edu Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	COPIED	Sent: October 24, 2025 | 06:37
Brady Vaughn bvaughn@alsde.edu Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	COPIED	Sent: October 24, 2025 | 06:37

Witness Events	Signature	Timestamp

Notary Events	Signature	Timestamp

Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	August 13, 2025 | 11:05
Envelope Updated	Security Checked	October 23, 2025 | 13:02
Certified Delivered	Security Checked	October 24, 2025 | 06:36
Signing Complete	Security Checked	October 24, 2025 | 06:37
Completed	Security Checked	October 24, 2025 | 06:37

Payment Events	Status	Timestamps