

Tuscaloosa County

BOARD OF EDUCATION

ANNUAL BUDGET

FOR FISCAL YEAR OCTOBER 1, 2026 - SEPTEMBER 30, 2027

This budget was presented and approved by action of the Tuscaloosa County
Board of Education on 09/15/2026.

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.

Daniel W Bray

Superintendent

September 15, 2026 Date

Reason for Amendment: (Be specific)

Sherry Langley

Contact Person

205-342-2767

Phone Number



APPROVED

Eric Mackey

State Superintendent of Education



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
Vice President

Yvette M. Richardson, Ed.D.
District IV

Tonya S. Chestnut, Ed.D.
District V

Marie Manning
District VI

Allen Long, M.D.
District VII
President Pro Tem

Wayne Reynolds, Ed.D.
District VIII

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

October 22, 2026

Dr. Daniel Bray, Superintendent
Tuscaloosa County Board of Education
P. O. Drawer 2568
Tuscaloosa, AL 35403

Dear Dr. Bray:

RE: FY 2027 Original Budget

Enclosed is your approved FY 2027 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, Jr

Arthur Watts, Jr.
Deputy State Superintendent
Administration and Finance

AW/NS/RH

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 2027, Fiscal Period 00**

063 - Tuscaloosa County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$166,511,447.45	\$5,250.00	\$7,295,722.00	\$50,997.00	\$0.00	\$173,863,416.45
Federal Sources	\$312,313.00	\$24,981,264.47	\$0.00	\$0.00	\$0.00	\$25,293,577.47
Local Sources	\$59,564,050.00	\$9,652,970.00	\$0.00	\$657,095.00	\$5,272,465.00	\$75,146,580.00
Other Sources	\$345,861.00	\$1,650.00	\$0.00	\$0.00	\$0.00	\$347,511.00
Total Revenues:	\$226,733,671.45	\$34,641,134.47	\$7,295,722.00	\$708,092.00	\$5,272,465.00	\$274,651,084.92
Expenditures						
Instructional Services	\$136,382,709.00	\$9,096,089.28	\$0.00	\$0.00	\$1,045,508.00	\$146,524,306.28
Instructional Support Services	\$37,408,597.02	\$6,633,935.25	\$0.00	\$0.00	\$1,736,056.00	\$45,778,588.27
Operation & Maintenance Services	\$27,383,616.50	\$424,704.00	\$0.00	\$1,942,601.37	\$37,620.00	\$29,788,541.87
Auxiliary Services	\$14,384,382.00	\$18,728,572.05	\$0.00	\$0.00	\$234,166.00	\$33,347,120.05
General Administrative Services	\$6,758,715.50	\$558,621.16	\$0.00	\$0.00	\$0.00	\$7,317,336.66
Capital Outlay	\$8,305,852.00	\$61,271.00	\$0.00	\$0.00	\$0.00	\$8,367,123.00
Debt Service	\$0.00	\$0.00	\$7,295,722.00	\$0.00	\$0.00	\$7,295,722.00
Other Expenditures	\$6,916,781.82	\$564,184.31	\$0.00	\$0.00	\$803,450.00	\$8,284,416.13
Total Expenditures:	\$237,540,653.84	\$36,067,377.05	\$7,295,722.00	\$1,942,601.37	\$3,856,800.00	\$286,703,154.26
Other Fund Sources (Uses)						
Other Fund Sources:	\$1,666,393.17	\$5,225,653.00	\$0.00	\$0.00	\$119,941.00	\$7,011,987.17
Other Fund Uses:	\$5,216,592.00	\$5,461.00	\$0.00	\$0.00	\$123,541.00	\$5,345,594.00
Total Other Fund Sources (Uses):	(\$3,550,198.83)	\$5,220,192.00	\$0.00	\$0.00	(\$3,600.00)	\$1,666,393.17
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$14,357,181.22)	\$3,793,949.42	\$0.00	(\$1,234,509.37)	\$1,412,065.00	(\$10,385,676.17)
Beginning Fund Balance - October 1:	\$14,490,064.00	\$304,276.46	\$0.00	\$5,964,497.10	\$2,677,028.00	\$23,435,865.56
Ending Fund Balance - September 30:	\$132,882.78	\$4,098,225.88	\$0.00	\$4,729,987.73	\$4,089,093.00	\$13,050,189.39

TUSCALOOSA COUNTY BOE
COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
FISCAL YEAR ENDED SEPTEMBER 30, 2027

EXHIBIT B-I-A

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	
REVENUES						
STATE REVENUES	166,511,447.45	5,250.00	7,295,722.00	50,997.00	0.00	173,863,416.45
FEDERAL REVENUES	312,313.00	24,981,264.47	0.00	0.00	0.00	25,293,577.47
LOCAL REVENUES	59,564,050.00	9,652,970.00	0.00	657,095.00	5,272,465.00	75,146,580.00
OTHER REVENUES	345,861.00	1,650.00	0.00	0.00	0.00	347,511.00
TOTAL REVENUES	226,733,671.45	34,641,134.47	7,295,722.00	708,092.00	5,272,465.00	274,651,084.92
EXPENDITURES:						
INSTRUCTIONAL SERVICES	136,382,709.00	9,096,089.28	0.00	0.00	1,045,508.00	146,524,306.28
INSTRUCTIONAL SUPPORT SERVICES	37,408,597.02	6,633,935.25	0.00	0.00	1,736,056.00	45,778,588.27
OPERATIONS & MAINTENANCE	27,383,616.50	424,704.00	0.00	1,942,601.37	37,620.00	29,788,541.87
AUXILIARY SERVICES	14,384,382.00	18,728,572.05	0.00	0.00	234,166.00	33,347,120.05
GENERAL ADMINISTRATIVE SERVICES	6,758,715.50	558,621.16	0.00	0.00	0.00	7,317,336.66
CAPITAL OUTLAY	8,305,852.00	61,271.00	0.00	0.00	0.00	8,367,123.00
DEBT SERVICES	0.00	0.00	7,295,722.00	0.00	0.00	7,295,722.00
OTHER EXPENDITURES	6,916,781.82	564,184.31	0.00	0.00	803,450.00	8,284,416.13
TOTAL EXPENDITURES	237,540,653.84	36,067,377.05	7,295,722.00	1,942,601.37	3,856,800.00	286,703,154.26
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	1,666,393.17	5,225,653.00	0.00	0.00	119,941.00	7,011,987.17
OTHER FUND USES	5,216,592.00	5,461.00	0.00	0.00	123,541.00	5,345,594.00
TOTAL OTHER FUND SOURCES (USES)	(3,550,198.83)	5,220,192.00	0.00	0.00	(3,600.00)	1,666,393.17
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(14,357,181.22)	3,793,949.42	0.00	(1,234,509.37)	1,412,065.00	(10,385,676.17)
BEGINNING FUND BALANCE - OCT 1	14,490,064.00	304,276.46	0.00	5,964,497.10	2,677,028.00	23,435,865.56
ENDING FUND BALANCE - SEP 30	132,882.78	4,098,225.88	0.00	4,729,987.73	4,089,093.00	13,050,189.39

TUSCALOOSA COUNTY BOE
 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, 2027

FUND TYPE DESCRIPTION	PROPRIETARY		FIDUCIARY	EXHIBIT B-II-A
	ENTERPRISE	INTERNAL SERVICE	NON EXPEND TRUST	TOTAL (Memo Only)
OPERATING REVENUES:				
LOCAL REVENUES (SPECIFY):				
	0.00	0.00	0.00	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: 50462D45-7369-8A7F-83E1-60CAC27958A3

Status: Completed

Subject: FY 27 Original Budget Approval Letters_Tuscaloosa County_063

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

Envelopeld Stamping: Disabled

Montgomery, AL 36104

Time Zone: (UTC-06:00) Central Time (US & Canada)

leaaccountingdocusign@alsde.edu

IP Address: 157.149.75.4

Record Tracking

Status: Original

Holder: LEA Accounting

Location: DocuSign

10/22/2026 2:43:12 PM

leaaccountingdocusign@alsde.edu

Security Appliance Status: Connected

Pool: StateLocal

Signer Events

Signature

Timestamp

Lillie Turner

Completed

Sent: 10/22/2026 2:44:15 PM

lillie.turner@alsde.edu

Viewed: 10/22/2026 2:59:29 PM

Departmental Operation Specialist

Signed: 10/22/2026 2:59:45 PM

ALSDE

Using IP Address: 157.149.36.2

Security Level: Email, Account Authentication (None)

Electronic Record and Signature Disclosure:
Not Offered via Docusign

Arthur Watts, Jr

arthur.watts@alsde.edu

Security Level: Email, Account Authentication (None)

Arthur Watts, Jr

Sent: 10/22/2026 2:59:47 PM

Viewed: 10/22/2026 3:01:00 PM

Signed: 10/26/2026 9:00:34 AM

Signature Adoption: Pre-selected Style

Using IP Address: 157.149.36.2

Electronic Record and Signature Disclosure:
Not Offered via Docusign

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

Randy Holman

rhoman@alsde.edu

ALSDE

Security Level: Email, Account Authentication (None)

Electronic Record and Signature Disclosure:
Not Offered via Docusign

COPIED

Sent: 10/22/2026 2:44:14 PM

Viewed: 10/22/2026 2:48:18 PM

Witness Events

Signature

Timestamp

Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Envelope Sent	Hashed/Encrypted	10/22/2026 2:44:14 PM
Certified Delivered	Security Checked	10/22/2026 3:01:00 PM
Signing Complete	Security Checked	10/26/2026 9:00:34 AM
Completed	Security Checked	10/26/2026 9:00:34 AM

Payment Events	Status	Timestamps
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Certificate Of Completion

Envelope Id: EDA00135-69AF-8077-83F8-F3A3835AA803

Status: Completed

Subject: FY 2027 Original Budget Cover Page_Tuscaloosa County

DS_Retrieve_Field:

Source Envelope:

Document Pages: 7

Signatures: 2

Envelope Originator:

Certificate Pages: 2

Initials: 0

LEA Accounting

AutoNav: Enabled

50 North Ripley St

Envelopeld Stamping: Disabled

Montgomery, AL 36104

Time Zone: (UTC-06:00) Central Time (US & Canada)

leaaccountingdocusign@alsde.edu

IP Address: 157.149.75.4

Record Tracking

Status: Original

Holder: LEA Accounting

Location: DocuSign

8/14/2026 7:16:42 AM

leaaccountingdocusign@alsde.edu

Security Appliance Status: Connected

Pool: StateLocal

Signer Events

Signature

Timestamp

Sherry Langley

Completed

Sent: 8/14/2026 7:16:44 AM

salangley@tcss.net

Viewed: 9/7/2026 2:49:32 PM

Security Level: Email, Account Authentication
(None)

Using IP Address: 162.254.231.243

Signed: 9/15/2026 4:42:56 PM

Electronic Record and Signature Disclosure:

Not Offered via Docusign

Daniel W Bray

dbray@tcss.net

Superintendent

Security Level: Email, Account Authentication
(None)

Daniel W Bray

Sent: 9/15/2026 4:42:58 PM

Viewed: 9/15/2026 5:55:33 PM

Signed: 9/15/2026 5:55:39 PM

Signature Adoption: Pre-selected Style

Using IP Address: 162.254.231.243

Electronic Record and Signature Disclosure:

Not Offered via Docusign

Randy Holman

rholman@alsde.edu

ALSDE

Security Level: Email, Account Authentication
(None)

Completed

Sent: 9/15/2026 5:55:40 PM

Viewed: 10/26/2026 9:48:44 AM

Signed: 10/26/2026 9:51:19 AM

Using IP Address: 157.149.75.3

Electronic Record and Signature Disclosure:

Not Offered via Docusign

Dr. Eric G. Mackey

emackey@alsde.edu

State Superintendent

ALSDE

Security Level: Email, Account Authentication
(None)

Eric G Mackey

Sent: 10/26/2026 9:51:48 AM

Viewed: 10/26/2026 5:11:03 PM

Signed: 10/26/2026 5:11:14 PM

Signature Adoption: Drawn on Device

Using IP Address: 166.194.154.76

Signed using mobile

Electronic Record and Signature Disclosure:

Not Offered via Docusign

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
Leigh Ann Kyser lakyser@alsde.edu Executive Assistant ALSDE Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign	COPIED	Sent: 10/26/2026 9:51:33 AM Viewed: 10/26/2026 10:15:54 AM
Amy Henderson amy.henderson@ALSDE.edu Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign	COPIED	Sent: 10/26/2026 5:11:16 PM
Brady Vaughn bvaughn@alsde.edu Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign	COPIED	Sent: 10/26/2026 5:11:16 PM
Jaylen Greene jaylen.greene@alsde.edu Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign	COPIED	Sent: 10/26/2026 5:11:16 PM
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	8/14/2026 7:16:44 AM
Envelope Updated	Security Checked	10/26/2026 9:51:29 AM
Envelope Updated	Security Checked	10/26/2026 9:51:42 AM
Certified Delivered	Security Checked	10/26/2026 5:11:03 PM
Signing Complete	Security Checked	10/26/2026 5:11:14 PM
Completed	Security Checked	10/26/2026 5:11:16 PM
Payment Events	Status	Timestamps