

# Proposed Annual Budget for Fiscal Year 2025

October 1, 2024 through September 30, 2025

Second Public Hearing  
September 10, 2024

# Purpose

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

Fiscal Year: October 1, 2024 through September 30, 2025

## Foundation Program Units

	ECS			ALVA		
	FY2024	FY2025	Change	FY2024	FY2025	Change
<b>System ADM</b>	2,250.40	2,229.45	<b>(20.95)</b>	3,708.75	4,249.00	<b>540.25</b>
<b>Foundation Program Units</b>						
Teachers	130.54	129.81	<b>(0.73)</b>	210.21	240.56	<b>30.35</b>
Principals	4.00	4.00	-	1.00	1.00	-
Assistant Principals	2.50	3.00	<b>0.50</b>	2.50	2.50	-
Counselors	4.50	4.00	<b>(0.50)</b>	3.00	3.00	-
Librarians	4.00	4.00	-	2.00	2.00	-
Career Tech Director	1.75	1.75	-	-	-	-
Additional Units	-	-	-	8.00	10.00	<b>2.00</b>
<b>Total Units</b>	<b>147.29</b>	<b>146.56</b>	<b>(0.73)</b>	<b>226.71</b>	<b>259.06</b>	<b>32.35</b>
Other State	8.41	11.96	<b>3.55</b>	Gain of Math Coaches (3)		
Federal	34.76	22.27	<b>(12.49)</b>	Loss of ESSER Funds (9); Title I (3)		
Local	15.54	20.21	<b>4.67</b>			

\* EES gained 1/2 Asst Prin; AMMS lost 1/2 Counselor



## Total Employees Budgeted - All Fund Types

	State Funded	Other State	OCE	Federal Funded	CNP	Locally Funded	
Teachers	129.81	5.96		20.23	-	9.00	<b>165.00</b>
Principals	4.00						<b>4.00</b>
Assistant Principals	3.00	5.00		1.00		1.00	<b>10.00</b>
Other Administrators	-			1.04		9.96	<b>11.00</b>
Counselors	4.00	1.00					<b>5.00</b>
Librarians	4.00						<b>4.00</b>
Career Tech Director / Certified Support	1.75					0.25	<b>2.00</b>
Additional Units	-						<b>-</b>
<b>Total Certified Units</b>	<b>146.56</b>	<b>11.96</b>	<b>-</b>	<b>22.27</b>	<b>-</b>	<b>20.21</b>	<b>201.00</b>
Non-Certified Support	-	28.30	73.24	17.70	27.90	7.36	<b>154.50</b>
<b>Grand Totals</b>	<b>146.56</b>	<b>40.26</b>	<b>73.24</b>	<b>39.97</b>	<b>27.90</b>	<b>27.57</b>	<b>355.50</b>

## Enrollment / ADM (Projected Funding FY2026)

	FY2025	FY2026	Change	Divisor	Projected Increase (Decrease)
EPS	523.25	504.00	(19.25)	14.25	(1.35)
EES	482.55	466.00	(16.55)	20.06	(0.83)
AMMS	497.90	492.00	5.90	20.00	0.29
EHS	725.75	717.00	8.75	17.95	0.49
ALVA	4,249.00	5,535.00	1,286.00	18.07	71.19

## Advance Degrees & Average Years of Experience

	% with Advance Degrees	Average Years of Experience
EPS	70%	14
EES	61%	14
AMMS	63%	14
EHS	62%	17



## FY 2025 Allocations

	2024		2025		Change from	Comments
	Function	sFund	Amount	Amount	Prior Year	
Foundation Program - Regular	1110	1110	16,758,143.11	17,783,622.89	1,025,479.78	
Foundation Program - Virtual		1110	22,902,417.89	28,448,212.11	5,545,794.22	
Foundation Program - Current Units	1120	1110	-	-	-	
Foundation Program - Local Match	6000	1110	1,340,480.00	1,494,010.00	153,530.00	
Total Foundation			41,001,041.00	47,725,845.00	6,724,804.00	
School Nurses Program	1220	1220	522,259.00	776,010.00	253,751.00	
Technology Coordinator	1221	1221	68,327.00	69,694.00	1,367.00	
Career Tech O&M	1222	1222	41,792.00	38,282.00	(3,510.00)	
Math Coach	1225	1225		270,000.00	270,000.00	\$90,000 per coach (one for Alva)
Alabama Reading Initiative	1230	1230	240,000.00	240,000.00	-	\$80,000 per coach (one for Alva)
SDE At-Risk High School Remediation	1240	1240	70,409.25	72,722.00	2,312.75	Used for Hope Edgenuity
English as a Second Language - State	1252	1252	50,322.00	52,786.00	2,464.00	
BCBA Grant	1256	1256	56,000.00	56,000.00	-	2025 Allocation expected but not yet received
State Sped Supplement	1257	1257	8,832.00	18,768.00	9,936.00	2025 Allocation expected but not yet received
Mental Health Services Coordinator	1271	1271	40,000.00	40,000.00	-	2025 Allocation expected but not yet received
Gifted - State	1275	1275	73,836.00	99,644.00	25,808.00	
Cybersecurity	1287	1287	64,000.00	79,644.00	15,644.00	
Transportation - Operations	1310	1310	487,057.00	537,851.00	50,794.00	
Transportation - Fleet Renewal	1320	1320	83,391.00	83,391.00	-	
At Risk	1410	1410	203,624.00	237,546.00	33,922.00	
Preschool	1520	1520	40,974.00	38,855.00	(2,119.00)	
Office of School Readiness - OSR	1720	1720	559,368.00	574,174.07	14,806.07	
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			Allocations are received at the end of each fiscal year IF we receive them.
Career Tech O&M - Supplemental	1771	1771	47,852.00			SDE Memo notice received late FY24: spend by 09/30/25
Supplemental Textbooks	1772	1772	225,361.00			SDE Memo notice received late FY24: spend by 09/30/25
Supplemental Nurses Salaries	1773	1773	200,386.00			SDE Memo notice received late FY24: spend by 09/30/25
Public School Fund- Capital Outlay	2120	2120	2,006,329.00	2,184,557.00	178,228.00	
County Regular Ad Valorem Mills - Local Match	6010	2120	65,683.00	65,000.00	(683.00)	
IDEA-Part B	3210	3210	1,245,871.00	1,323,422.00	77,551.00	
Pre-School Part B-Ages 3-5	3220	3220	21,322.00	20,967.00	(355.00)	
Basic Grant	3310	3310	51,666.00	52,366.00	700.00	
Title I, Part A	4110	4110	1,630,321.00	1,548,875.00	(81,446.00)	
Title II, Part A - Teacher and Principal Training	4130	4130	155,095.00	155,770.00	675.00	
Title III - English Lang. Adq., Lang. Enhance. & Acad.	4150	4150	19,432.00	21,428.00	1,996.00	
Title IV, Part A - Safe and Drug-Free Schools	4160	4160	134,808.00	124,331.00	(10,477.00)	
Title V, Part B - Rural and Low Income School Program	4180	4180	206,127.00	234,992.00	28,865.00	
Federal HIPPY	5990	5990	348,600.00	348,600.00	-	

### Allocations to Local Schools

	EHS	AMMS	EES	EPS	
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					\$ -
<b>Totals</b>	<b>\$ 47,000.00</b>	<b>\$ 12,000.00</b>	<b>\$ 4,500.00</b>	<b>\$ 4,500.00</b>	<b>\$ 68,000.00</b>



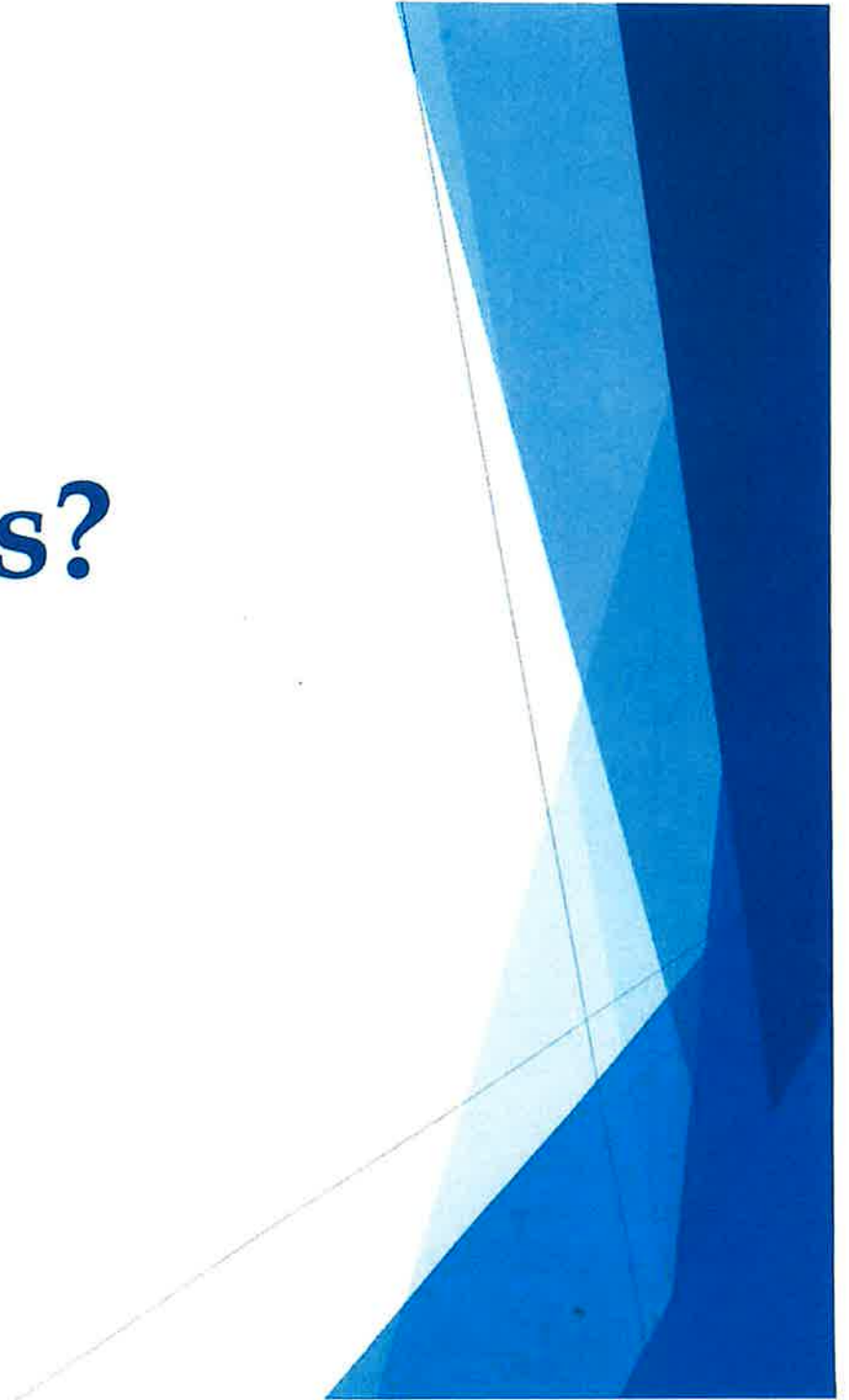
## Other Information

	FY2024	FY2025	Change
Earned Units	147.29	146.56	<b>(0.73)</b>
Peehip Rate (per year per employee)	\$ 9,600.00	\$ 9,600.00	\$ -
Retirement Rate - Employer %	12.59%	13.57%	<b>-0.98%</b>
Unemployment - Employer %	0.05%	0.02%	<b>0.03%</b>
Student Materials - per certified/classroom employee	\$ 1,000.00	\$ 900.00	\$ <b>(100.00)</b>
Common Purchases		\$ 100.00	\$ <b>100.00</b>
Textbooks - per adm	\$ 75.00	\$ 100.00	\$ <b>25.00</b>

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, 2025

FUND TYPES DESCRIPTION	GOVERNMENTAL			FIDUCIARY		TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	
REVENUES						
STATE REVENUES	49,812,028.88	-	241,251.26	2,267,948.00	-	52,321,228.14
FEDERAL REVENUES	65,473.46	5,545,323.00	-	-	-	5,610,796.46
LOCAL REVENUES	6,410,869.02	658,680.00	-	65,000.00	307,310.00	7,441,859.02
OTHER REVENUES	54,750.00	18,000.00	-	-	-	72,750.00
TOTAL REVENUES	56,343,121.36	6,222,003.00	241,251.26	2,332,948.00	307,310.00	65,446,633.62
EXPENDITURES:						
INSTRUCTIONAL SERVICES	42,891,837.03	2,805,011.58	-	-	174,115.00	45,870,963.61
INSTRUCTIONAL SUPPORT SERVICES	6,296,767.74	523,015.52	-	-	25,095.00	6,844,878.26
OPERATIONS & MAINTENANCE	3,282,261.18	177,193.14	-	7,332,051.00	-	10,791,505.32
AUXILIARY SERVICES	1,106,247.50	2,503,102.00	-	83,391.00	28,300.00	3,721,040.50
GENERAL ADMINISTRATIVE SERVICES	2,228,824.83	331,780.43	-	-	-	2,560,605.26
CAPITAL OUTLAY	-	-	-	93,735.97	-	93,735.97
DEBT SERVICES	-	-	241,251.26	-	-	241,251.26
OTHER EXPENDITURES	948,497.02	520,110.10	-	-	79,450.00	1,548,057.12
TOTAL EXPENDITURES	56,754,435.30	6,860,212.77	241,251.26	7,509,177.97	306,960.00	71,672,037.30
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	417,275.25	575,000.00	100,000.00	-	-	1,092,275.25
OTHER FUND USES	468,000.00	158,860.00	-	100,000.00	14,473.00	741,333.00
TOTAL OTHER FUND SOURCES (USES)	(50,724.75)	416,140.00	100,000.00	(100,000.00)	(14,473.00)	350,942.25
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(462,038.69)	(222,069.77)	100,000.00	(5,276,229.97)	(14,123.00)	(5,874,461.43)
BEGINNING FUND BALANCE - OCT 1	17,069,611.00	795,589.00	760,625.63	8,435,564.97	87,918.00	27,149,308.60
ENDING FUND BALANCE - SEP 30	16,607,572.31	573,519.23	860,625.63	3,159,335.00	73,795.00	21,274,847.17

**Questions?**





Signature: \_\_\_\_\_