

HARTSELLE 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

EXHIBIT B-I-A

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	
REVENUES						
STATE REVENUES	29,905,236.00	0.00	526,474.69	1,079,656.59	0.00	31,511,367.28
FEDERAL REVENUES	2,000.00	2,757,544.80	0.00	0.00	0.00	2,759,544.80
LOCAL REVENUES	12,995,803.85	2,880,675.00	1,801,567.49	81,342.32	703,300.00	18,462,688.66
OTHER REVENUES	460,195.00	44,300.00	0.00	0.00	0.00	504,495.00
TOTAL REVENUES	43,363,234.85	5,682,519.80	2,328,042.18	1,160,998.91	703,300.00	53,238,095.74
EXPENDITURES:						
INSTRUCTIONAL SERVICES	24,655,283.79	1,762,957.92	0.00	0.00	1,900.00	26,420,141.71
INSTRUCTIONAL SUPPORT SERVICES	9,108,066.90	1,609,155.80	0.00	0.00	268,925.00	10,986,147.70
OPERATIONS & MAINTENANCE	4,267,477.12	251,123.00	0.00	180,566.25	5,000.00	4,704,166.37
AUXILIARY SERVICES	1,761,807.68	2,595,382.00	0.00	0.00	2,900.00	4,360,089.68
GENERAL ADMINISTRATIVE SERVICES	3,605,682.21	129,508.00	0.00	0.00	0.00	3,735,190.21
CAPITAL OUTLAY	2,046,346.34	0.00	0.00	1,688,783.97	0.00	3,735,130.31
DEBT SERVICES	0.00	0.00	1,516,729.54	0.00	0.00	1,516,729.54
OTHER EXPENDITURES	1,507,084.00	224,419.08	0.00	0.00	148,970.00	1,880,473.08
TOTAL EXPENDITURES	46,951,748.04	6,572,545.80	1,516,729.54	1,869,350.22	427,695.00	57,338,068.60
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	831,112.56	1,668,937.00	990,254.85	0.00	321,525.00	3,811,829.41
OTHER FUND USES	2,005,108.41	877,119.00	0.00	0.00	538,966.00	3,421,193.41
TOTAL OTHER FUND SOURCES (USES)	(1,173,995.85)	791,818.00	990,254.85	0.00	(217,441.00)	390,636.00
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(4,762,509.04)	(98,208.00)	1,801,567.49	(708,351.31)	58,164.00	(3,709,336.86)
BEGINNING FUND BALANCE - OCT 1	14,557,641.53	2,756,832.08	18,964,013.22	1,821,701.52	524,493.93	38,624,682.28
ENDING FUND BALANCE - SEP 30	9,795,132.49	2,658,624.08	20,765,580.71	1,113,350.21	582,657.93	34,915,345.42