

FOLEY PUBLIC SCHOOLS ISD 0051		December 31, 2025					REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES & PROGRAM SERIES					December 31, 2025	
REVENUE													
REVENUE CATEGORIES	June 30, 2024	June 30, 2025	Adopted Budget	Received YTD	Encumb YTD	Budget Remaining	December 31, 2025 % of Budget Received	December 31, 2024 % of Actuals Received	December 31, 2023 % of Actuals Received	December 31, 2024	December 31, 2023		
STATE	21,751,022	22,285,516	21,982,720	7,355,288	-	14,627,432	33.5%	34.1%	35.3%	7,590,647	7,670,971		
FEDERAL	668,763	557,971	558,765	106,090	-	452,675	19.0%	17.8%	37.6%	99,258	251,311		
PROPERTY TAXES	1,910,264	2,280,254	3,053,200	1,056,173	-	1,997,027	34.6%	0.0%	39.3%	217	750,961		
LOCAL (FEES, INTEREST, ETC.)	1,069,087	1,190,890	896,675	183,406	-	713,269	20.5%	39.5%	29.2%	470,363	312,122		
TOTALS	25,399,136	26,314,630	26,491,360	8,700,957	-	17,790,402	32.8%	31.0%	35.4%	8,160,485	8,985,366		
EXPENDITURES							December 31, 2025	December 31, 2024	December 31, 2023				
OBJECT SERIES	June 30, 2024	June 30, 2025	Adopted Budget	Expended YTD	Encumb YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	December 31, 2024	December 31, 2023		
SALARIES & WAGES	15,238,711	15,437,503	15,647,213	5,517,577	-	10,129,636	35.3%	36.7%	35.1%	5,670,738	5,343,557		
EMPLOYEE BENEFITS	5,430,368	5,512,923	5,781,263	2,325,697	9,859	3,445,708	40.4%	39.2%	40.4%	2,162,091	2,195,403		
PURCHASED SERVICES	2,980,073	2,626,296	2,740,170	1,666,941	90,154	983,075	64.1%	49.8%	59.1%	1,308,045	1,761,206		
SUPPLIES	1,595,058	1,743,236	1,356,392	1,020,234	153,461	182,697	86.5%	51.9%	59.9%	904,956	955,746		
EQUIPMENT	737,288	736,263	626,658	421,930	380	204,348	67.4%	102.5%	63.7%	754,489	469,529		
OTHER EXPENDITURES	242,744	125,399	175,583	44,386	3,419	127,778	27.2%	47.8%	8.6%	59,987	20,807		
TOTALS	26,224,241	26,181,620	26,327,279	10,996,764	257,273	15,073,242	42.7%	41.5%	41.0%	10,860,306	10,746,249		
							December 31, 2025	December 31, 2024	December 31, 2023				
PROGRAM SERIES	June 30, 2024	June 30, 2025	Adopted Budget	Expended YTD	Encumb YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	December 31, 2024	December 31, 2023		
SITE ADMINISTRATION	940,278	996,891	1,033,516	700,124	1,266	332,125	67.9%	46.5%	50.3%	463,067	472,958		
DISTRICT ADMINISTRATION	271,101	319,494	306,348	137,593	3,658	165,097	46.1%	48.1%	49.2%	153,787	133,475		
SUPPORT SERVICES	570,020	667,366	545,529	411,114	11,408	123,007	77.5%	47.8%	59.7%	319,209	340,167		
REGULAR INSTRUCTION	10,711,186	10,487,453	10,788,388	3,601,115	14,405	7,172,868	33.5%	34.7%	35.4%	3,638,403	3,789,805		
EXTRA-CURRICULAR ACTIVITIES	1,272,951	1,423,869	1,227,055	521,172	60,610	645,274	47.4%	41.5%	38.1%	590,948	485,031		
VOCATIONAL INSTRUCTION	170,562	184,251	189,508	64,008	1,190	124,310	34.4%	34.2%	33.7%	63,100	57,396		
SPECIAL EDUCATION	5,005,986	5,413,641	5,316,523	1,909,857	2,143	3,404,524	36.0%	37.0%	34.7%	2,002,925	1,739,484		
INSTRUCTIONAL SUPPORT	1,688,733	1,469,456	1,700,154	834,622	26,800	838,732	50.7%	62.2%	46.3%	914,073	782,165		
PUPIL SUPPORT SERVICES	2,329,583	2,471,024	2,396,509	1,108,849	30,541	1,257,119	47.5%	46.2%	41.6%	1,142,788	970,088		
FACILITIES	3,068,434	2,582,539	2,649,921	1,484,224	105,253	1,060,444	60.0%	54.4%	58.8%	1,404,802	1,804,950		

FOLEY PUBLIC SCHOOLS ISD 0051	REVENUE & EXPENDITURE SUMMARY BY December 31, 2025 SOURCE, OBJECT SERIES & PROGRAM SERIES						December 31, 2025				
	OTHER FINANCING USES	195,407	165,637	173,828	224,087	-	(50,259)	128.9%	100.9%	87.4%	167,203
TOTALS	26,224,241	26,181,620	26,327,279	10,996,764	257,273	15,073,242	42.7%	41.5%	41.0%	10,860,306	10,746,249

ACTIVITY - OTHER FUNDS							December 31, 2025	December 31, 2024	December 31, 2023		
REVENUE	June 30, 2024	June 30, 2025	Adopted Budget	Received YTD	Encumb YTD	Budget Remaining	% of Budget Received	% of Actuals Received	% of Actuals Received	December 31, 2024	December 31, 2023
FOOD SERVICE	2,051,708	1,990,888	1,982,828	667,183	-	1,315,645	33.6%	33.5%	35.9%	666,272	735,554
COMMUNITY EDUCATION	971,592	1,060,356	936,641	518,292	-	418,349	55.3%	45.3%	56.3%	480,617	546,960
CONSTRUCTION	12,470	15,000,714	-	126,997	-	(126,997)	0.0%	0.0%	19.8%	2,843	2,470
DEBT SERVICE	1,717,401	1,740,427	1,686,117	1,331,339	-	354,778	79.0%	18.1%	55.4%	315,051	951,677
CUSTODIAL	21,962	18,508	-	11,000	-	(11,000)	0.0%	0.0%	-3.8%	-	(825)
INTERNAL SERVICE	-	108,383	119,000	24,159	-	94,841	20.3%	0.0%	0.0%	-	-
OPEB - REVOCABLE	547,131	438,131	500,000	-	-	500,000	0.0%	44.4%	0.0%	194,489	-
							December 31, 2025	December 31, 2024	December 31, 2023		
EXPENDITURES	June 30, 2024	June 30, 2025	Adopted Budget	Expended YTD	Encumb YTD	Budget Remaining	% of Budget Received	% of Actuals Received	% of Actuals Received	December 31, 2024	December 31, 2023
FOOD SERVICE	1,884,977	1,952,367	1,984,233	654,559	131,818	1,197,856	39.6%	38.3%	41.5%	746,918	782,640
COMMUNITY EDUCATION	1,028,481	1,180,664	1,006,769	436,876	3,306	566,588	43.7%	39.9%	41.4%	471,497	426,001
CONSTRUCTION	-	4,198,077	-	5,363,189	89,250	(5,452,439)	0.0%	24.3%	0.0%	1,020,000	8,619
DEBT SERVICE	1,621,838	1,615,488	1,664,442	351,884	-	1,312,558	21.1%	6.0%	7.0%	97,256	113,606
CUSTODIAL	20,462	22,508	-	1,000	-	(1,000)	0.0%	6.7%	0.0%	1,500	-
INTERNAL SERVICE	-	83,976	113,300	65,154	-	48,146	57.5%	5.5%	0.0%	4,636	-
OPEB - REVOCABLE	265	1,287	-	-	-	-	0.0%	47.9%	0.0%	617	-
SUMMARY - ALL FUNDS							December 31, 2025	December 31, 2024	December 31, 2023		
SUMMARY	June 30, 2024	June 30, 2025	Adopted Budget	YTD	Encumb YTD	Budget Remaining	% of Budget Received	% of Actuals Received	% of Actuals Received	December 31, 2024	December 31, 2023
REVENUE	30,721,401	46,672,037	31,715,946	11,379,927	-	20,336,019	35.9%	21.0%	36.5%	9,819,757	11,221,202
EXPENDITURES	30,780,264	35,235,986	31,096,023	17,869,426	481,646	12,744,951	59.0%	37.5%	39.2%	13,202,731	12,077,117
SPENDING VARIANCE	(58,863)	11,436,051	619,923	(6,489,499)	(481,646)	N/A	N/A	N/A	N/A	(3,382,974)	(855,914)