

FOLEY PUBLIC SCHOOLS ISD 0051	REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES & PROGRAM SERIES						December 31, 2025				
REVENUE							December 31, 2025	December 31, 2024	December 31, 2023		
REVENUE CATEGORIES	June 30, 2024	June 30, 2025	Adopted Budget	Received YTD	Encumb YTD	Budget Remaining				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				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				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

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								December 31, 2025			
OTHER FINANCING USES	195,407	165,637	173,828	224,087	-	(50,259)	128.9%	100.9%	87.4%	167,203	170,730
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	-

							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)