

VESTAVIA HILLS 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	46,014,271.00	0.00	0.00	2,049,556.00	0.00	48,063,827.00
FEDERAL REVENUES	0.00	2,443,980.00	0.00	0.00	0.00	2,443,980.00
LOCAL REVENUES	56,967,680.00	5,216,000.00	0.00	391,800.00	2,250,000.00	64,825,480.00
OTHER REVENUES	200,000.00	917,000.00	0.00	0.00	0.00	1,117,000.00
TOTAL REVENUES	103,181,951.00	8,576,980.00	0.00	2,441,356.00	2,250,000.00	116,450,287.00
EXPENDITURES:						
INSTRUCTIONAL SERVICES	60,987,049.77	3,852,595.00	0.00	0.00	750,000.00	65,589,644.77
INSTRUCTIONAL SUPPORT SERVICES	17,850,680.29	651,086.54	0.00	0.00	1,000,000.00	19,501,766.83
OPERATIONS & MAINTENANCE	10,930,047.00	642,000.00	0.00	0.00	0.00	11,572,047.00
AUXILIARY SERVICES	713,879.00	3,944,628.60	0.00	0.00	0.00	4,658,507.60
GENERAL ADMINISTRATIVE SERVICES	3,778,614.00	154,623.00	0.00	0.00	0.00	3,933,237.00
CAPITAL OUTLAY	0.00	0.00	0.00	7,850,640.00	0.00	7,850,640.00
DEBT SERVICES	3,456,103.00	0.00	0.00	1,600,000.00	0.00	5,056,103.00
OTHER EXPENDITURES	714,263.00	819,716.00	0.00	0.00	500,000.00	2,033,979.00
TOTAL EXPENDITURES	98,430,636.06	10,064,649.14	0.00	9,450,640.00	2,250,000.00	120,195,925.20
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	418,000.00	3,250,178.94	0.00	0.00	0.00	3,668,178.94
OTHER FUND USES	1,950,178.94	1,718,000.00	0.00	0.00	0.00	3,668,178.94
TOTAL OTHER FUND SOURCES (USES)	(1,532,178.94)	1,532,178.94	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	3,219,136.00	44,509.80	0.00	(7,009,284.00)	0.00	(3,745,638.20)
BEGINNING FUND BALANCE - OCT 1	13,990,446.00	3,600,000.00	3,500,000.00	7,009,284.00	1,500,000.00	29,599,730.00
ENDING FUND BALANCE - SEP 30	17,209,582.00	3,644,509.80	3,500,000.00	0.00	1,500,000.00	25,854,091.80