

GADSDEN CITY BOARD OF EDUCATION
SYSTEM #144

PROPOSED ANNUAL BUDGET

FOR FISCAL YEAR OCTOBER 1, 2019 - SEPTEMBER 30, 2020

**GADSDEN CITY BOARD OF EDUCATION
BUDGET SUMMARY**

FY 2020

GENERAL FUND

	Fund #	ALL USES
Foundation Program	1110	32,188,554.00
General/Contingency Fund	6001/6210	5,080,697.00
Helping School Tags	6370	9,000.00
State Nurses	1220	229,967.00
State Tech Coord	1221	61,800.00
State Career Tech O & M	1222	43,645.00
State ARI	1230	423,048.00
State ESL	1252	92,819.00
State Enrichment	1275	19,344.00
State Transportation	1310	665,704.00
State At Risk	1410	157,692.00
FC State Preschool	1520	41,519.00
OSR Donehoo	1720	95,328.00
OSR Donehoo II	1721	100,008.00
OSR Adams	1722	100,008.00
OSR Striplin	1723	100,008.00
OSR Thompson	1724	100,008.00
Other - ADRS	2903	39,766.19
Other State	2901	
		<u>39,548,915.19</u>

SPECIAL REVENUE FUND

EFT	1765	1,371,257.00
IDEA, Part B, Special Education	3210	1,245,486.00
IDEA, Part B, Preschool Special Education	3220	64,847.00
Federal Vocational Education	3310	114,439.00
Title I, Part A	4110	2,872,725.00
Title II, Part A - Teacher and Principal Training	4130	338,980.00
Title III - English Language Acquisition	4150	49,165.00
Title IV, Student Support	4160	207,311.00
Title IV, Part B - 21st Century Community Learning Centers	4161	amend
Homeless	4195	26,000.00
Child Nutrition	5101	3,437,180.00
ROTC	5910	76,574.00
County Commission Grants	6510	amend
City Appropriations - Fine Arts	6520	818,325.00
City Appropriations - Technology	6521	351,330.00
City Appropriations - Local Schools	6522	72,950.00
City Appropriations - After School Tutoring	6524	300,000.00
Community Education	6921	amend
FLC	6930	6,500.00
Restricted Grant - Family Success Center (UW)	6970	20,000.00
Local Schools - Public Funds	7101	1,334,371.98
E-Rate Grant	8992	70,000.00
		<u>12,777,440.98</u>

DEBT SERVICE FUND

Local Payments on Behalf of (from millage)	8430	365,463.00
		<u>365,463.00</u>

CAPITAL PROJECTS FUND

Capital Outlay - State - Foundation	2120	628,180.80
PSCA - State Paid	2210	576,000.00
Bond Issue Payments	8410	1,008,477.20
Capital Outlay - Local	6310	1,502,500.00
		<u>3,715,158.00</u>

FIDUCIARY FUND

Local Schools - NonPublic Funds	7501	483,635.80
		<u>483,635.80</u>

GRAND TOTAL

56,890,612.97

GADSDEN CITY BOARD OF EDUCATION

Calculation of Operating Reserve

	FY20
	Amount
GENERAL FUND	
Instructional Services	25,031,209.99
Instructional Support Services	7,300,277.00
Operation & Maintenance Services	3,144,551.45
Auxiliary Services	768,543.50
General Administrative Services	1,421,824.79
Capital Outlay	
Debt Service	
Other Expenditures	<u>654,861.00</u>
Total Expenditures	<u><u>38,321,267.73</u></u>

FOR FISCAL YEAR OCTOBER 1, 2019 - SEPTEMBER 30, 2020

1 Month's Operating Expenditures: $\$37211170.25/12 = 3,193,438.98$

Budget General Fund Balance $\frac{6,295,040.14}{3,193,438.98} = \underline{\underline{1.97}}$ Months Operating Reserve

**GADSDEN CITY BOARD OF EDUCATION
 COST CENTER SUMMARY EXHIBIT P-II-A & B
 FY 2019**

	Code Number	Total All Uses	ADM	Per Pupil Expenditure	
SCHOOL					
Gadsden City High	0135	12,705,291.29	1,513.70	8,393.53	
Litchfield Middle	0040	2,392,073.00	204.85	11,677.19	
Gadsden Middle	0050	2,954,360.86	460.80	6,411.37	
Emma Sansom Middle	0140	2,888,665.76	362.30	7,973.13	
Adams Elementary	0085	3,206,130.28	384.95	8,328.69	
Donehoo Elementary	0060	2,236,784.91	219.00	10,213.63	
Eura Brown Elementary	0120	2,630,381.85	356.20	7,384.56	
Floyd Elementary	0125	2,555,424.39	352.85	7,242.24	
FOR FISCAL YEAR OCTOBER 1, 2019 -	0190	2,956,191.30	366.15	8,073.72	
Striplin Elementary	0240	3,178,027.40	392.65	8,093.79	
Ray Thompson Elementary	0210	2,285,361.63	175.95	12,988.70	
Walnut Park Elementary	0270	2,053,952.35	232.00	8,853.24	
OTHER			82.00		
State Supported Facility - MountainView	3999	437,313.00			
Systemwide Instructional	8100	2,582,625.62			
Systemwide Instructional Support	8200	3,148,619.34			
Systemwide Operation & Maintenance	8300	1,104,140.25			
Student Transportation - Special Ed	8410	248,000.00			
Systemwide Administrative	8600	2,183,120.00			
Debt Service	9200	1,908,477.00			
Adult/Continuing Education	9300	20,000.00			
Non-Public Schools	9400	126,091.00			
Community Education	9500	0.00			
Preschool - Even Start	9600	192,644.00			
Other Fund Uses	9700	1,118,325.00			
			55,112,000.23	5,103.40	10,799.08

**GADSDEN CITY BOARD OF EDUCATION
BUDGET SUMMARY
FY 2020**

	Amount	Funded:		
		State	Local	Federal
GENERAL FUND		x	x	x
Beginning Balance	4,830,000.00			
Total Revenue	39,211,442.19			
Other Fund Sources	793,190.68			
Total Expenditures	(38,321,267.73)			
Other Fund Uses	(218,325.00)			
Ending Balance	<u>6,295,040.14</u>			
SPECIAL REVENUE FUND		x	x	x
FOR FISCAL YEAR OCTOBER 1, 2019 - SEPTEMBER 30, 2020	3,452,000.00			
Total Revenue	11,021,236.90			
Other Fund Sources	392,119.08			
Total Expenditures	(12,416,788.99)			
Other Fund Uses	(157,043.22)			
Ending Balance	<u>2,291,523.77</u>			
DEBT SERVICE FUND			x	
Beginning Balance	0.00			
Total Revenue	0.00			
Other Fund Sources	365,463.00			
Total Expenditures	(365,463.00)			
Other Fund Uses	0.00			
Ending Balance	<u>0.00</u>			
CAPITAL PROJECTS FUND		x	x	
Beginning Balance	350,000.00			
Total Revenue	3,715,158.00			
Other Fund Sources	0.00			
Total Expenditures	(2,671,214.20)			
Other Fund Uses	(900,000.00)			
Ending Balance	<u>493,943.80</u>			
FIDUCIARY FUND			x	
Beginning Balance	270,000.00			
Total Revenue	472,015.20			
Other Fund Sources	11,620.60			
Total Expenditures	(352,630.59)			
Other Fund Uses	(11,620.60)			
Ending Balance	<u>389,384.61</u>			
GRAND TOTAL OF ALL FUNDS	<u><u>9,469,892.32</u></u>			

**GADSDEN CITY BOARD OF EDUCATION
SUMMARY OF BEGINNING BALANCES
FY 2020**

		Total	Funded:		
			State	Local	Federal
GENERAL					
Beginning Balance	4,830,000.00	4,830,000.00	x	x	x
SPECIAL REVENUE					
State Legislative Funds	15,000.00		x		
United Way	2,000.00			x	
County Commission Funds	15,000.00			x	
FCFLC	20,000.00			x	
CNP	400,000.00				x
City Appropriations - Technology	250,000.00			x	
City Appropriations - Schools	90,000.00			x	
Aft School Tutoring	160,000.00			x	
Community Education	900,000.00			x	
Public School Funds	900,000.00			x	
EFT Advancement & Technology	700,000.00		x		
Beginning Balance		3,452,000.00			
DEBT SERVICE					
Beginning Balance		0.00		x	
CAPITAL PROJECTS					
PSCA Leveraged Debt			x		
Maintenance	350,000.00			x	
		350,000.00			
FIDUCIARY					
Beginning Balance	270,000.00	270,000.00		x	
GRAND TOTAL OF BEGINNING BALANCES		<u>8,902,000.00</u>			

**GADSDEN CITY BOARD OF EDUCATION
SUMMARY OF EXPENDITURES
FY 2020**

	Amount	Funded:		
		State	Local	Federal
GENERAL FUND		x	x	x
Instructional Services	25,031,209.99			
Instructional Support Services	7,300,277.00			
Operation & Maintenance Services	3,144,551.45			
Auxiliary Services	768,543.50			
General Administrative Services	1,421,824.79			
Capital Outlay	0.00			
Debt Service	0.00			
Other Expenditures	654,861.00			
Total Expenditures	<u>38,321,267.73</u>			
FOR FISCAL YEAR OCTOBER 1, 2019 - SEPTEMBER 30, 2020				
SPECIAL REVENUE FUND		x	x	x
Instructional Services	4,070,328.24			
Instructional Support Services	2,471,919.89			
Operation & Maintenance Services	489,946.14			
Auxiliary Services	3,858,747.31			
General Administrative Services	611,706.53			
Capital Outlay	400,000.00			
Debt Service	0.00			
Other Expenditures	514,140.88			
Total Expenditures	<u>12,416,788.99</u>			
DEBT SERVICE FUND			x	
Instructional Services	0.00			
Instructional Support Services	0.00			
Operation & Maintenance Services	0.00			
Auxiliary Services	0.00			
General Administrative Services	0.00			
Capital Outlay	0.00			
Debt Service	365,463.00			
Other Expenditures	0.00			
Total Expenditures	<u>365,463.00</u>			
CAPITAL PROJECTS FUND		x	x	
Instructional Services	0.00			
Instructional Support Services	0.00			
Operation & Maintenance Services	552,200.00			
Auxiliary Services	0.00			
General Administrative Services	0.00			
Capital Outlay	576,000.00			
Debt Service	1,543,014.20			
Other Expenditures	0.00			
Total Expenditures	<u>2,671,214.20</u>			
FIDUCIARY FUND			x	
Instructional Services	74,271.72			
Instructional Support Services	160,517.63			
Operation & Maintenance Services	1,322.02			
Auxiliary Services	1,660.00			
General Administrative Services	0.00			
Capital Outlay	0.00			
Debt Service	0.00			
Other Expenditures	114,859.22			
Total Expenditures	<u>352,630.59</u>			
GRAND TOTAL OF EXPENDITURES	<u>54,127,364.51</u>			

GADSDEN CITY BOARD OF EDUCATION**Projected Enrollment**

	ADM FY20	ADM FY19	Grade Level
Gadsden City High	<u>1,514</u>	<u>1,523</u>	9 - 12
Litchfield Middle	<u>205</u>	<u>205</u>	6 - 8
Gadsden Middle	<u>461</u>	<u>455</u>	6 - 8
Emma Sansom Middle	<u>362</u>	<u>395</u>	6 - 8
Adams Elementary	<u>385</u>	<u>383</u>	K - 5
Donehoo Elementary	<u>219</u>	<u>232</u>	K - 5
Eura Brown Elementary	<u>356</u>	<u>352</u>	K - 5
Floyd Elementary	<u>353</u>	<u>303</u>	K - 5
Mitchell Elementary	<u>366</u>	<u>353</u>	K - 5
Striplin Elementary	<u>393</u>	<u>391</u>	K - 5
FOR FISCAL YEAR OCTOBER	<u>176</u>	<u>194</u>	K - 5
Walnut Park Elementary	<u>232</u>	<u>233</u>	K - 5
Systemwide	<u>82</u>	<u>82</u>	K - 12
TOTAL	<u><u>5,103</u></u>	<u><u>5,102</u></u>	

Years of Experience	DO	6Y	MS	BS	ND
< 3 years (0,1,2)	54,359	50,681	47,001	40,873	40,873
< 6 years (3,4,5)	59,794	55,745	51,699	44,956	44,956
< 9 years (6,7,8)	62,411	58,203	53,964	46,926	46,926
< 12 years (9,10,11)	63,249	58,970	54,688	47,554	47,554
OCTOBER 1, 2019 - SEPTEMBER 30, 2020					
< 15 years (12,13,14)	64,399	60,038	55,680	48,419	48,419
< 18 years (15,16,17)	65,863	61,409	56,952	49,523	49,523
< 21 years (18,19,20)	66,717	62,200	57,685	50,162	50,162
< 24 years (21,22,23)	67,569	62,995	58,424	50,803	50,803
< 27 years (24,25,26)	68,175	63,603	59,029	51,408	51,408
27+ years	68,780	64,209	59,637	52,015	52,015

**GADSDEN CITY BOE
SALARY & BENEFITS
AS A PERCENTAGE OF
TOTAL EXPENDITURES**

	FY 2020	
	GENERAL FUND	SPECIAL REVENUE FUND
Total Salary & Benefits	33,753,311.78	7,153,954.66
Total Budgeted Expenditures	38,539,592.73	12,651,864.85
% of Budget	87.58%	56.54%

FOR FISCAL YEAR OCTOBER 1, 2019 - SEPTEMBER 30, 2020

SCHOOL	Code Number	Grade Level
Gadsden City High	0135	9 - 12
Litchfield Middle	0040	6 - 8
Gadsden Middle	0050	6 - 8
Emma Sansom Middle	0140	6 - 8
Adams Elementary	0085	K - 5
Donehoo Elementary	0060	K - 5
Eura Brown Elementary	0120	K - 5
Floyd Elementary	0125	K - 5
Mitchell Elementary	0190	K - 5
Striplin Elementary	0240	K - 5
Ray Thompson Elementary	0210	K - 5
FOR FISCAL YEAR OCTOBER 1, 2019 - SEPTEMBER 30, 2020	0270	K - 5
 OTHER		
State Supported Facility - MountainView & Etowah Academy	3999	
Systemwide Instructional	8100	
Systemwide Instructional Support	8200	
Systemwide Operation & Maintenance	8300	
Student Transportation - Special Ed	8410	
Child Nutrition - Summer Feeding Program	8421	
Systemwide Administrative	8600	
Debt Service	9200	
Non-Public Schools	9400	
Community Education	9500	
Preschool - Even Start, Early Reading First	9600	
Other Fund Uses	9700	

	Account Number
INSTRUCTIONAL SERVICES	1000-1999
Classroom Instruction	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999
Guidance & Counseling Services	
Testing Services	
Health Services	
Work Study Services	
Speech Pathology & Audiology Services	
Instructional Improvement Services	
Curriculum Development Services	
FOR FISCAL YEAR OCTOBER 1, 2019 - SEPTEMBER 30, 2020	
Educational Media Services	
Office of School Administrator	
OPERATION & MAINTENANCE SERVICES	3000-3999
Security Services	
Building Services	
Grounds Services	
Equipment Services	
Vehicle Services	
AUXILIARY SERVICES	4000-4999
Student Transportation Services	
Child Nutrition	
GENERAL ADMINISTRATIVE SERVICES	6000-6999
Board of Education Services	
Executive Administrative Services	
Business Support Services	
Systemwide Support Services	
Central Office Services	

	<u>Account Number</u>
CAPITAL OUTLAY	7000-7999
Site Acquisition & Improvements	
Building Acquisition & Improvements	
Other Capital Outlay - Real Property	
DEBT SERVICE	8000-8999
Bonds & Warrants	
OTHER EXPENDITURES	9000-9899
Adult/Continuing Education	
Non-Public School Programs	
Community Services	
Payments Made on Behalf of Other Schools	
Other	
OTHER FUND USES	9900-9999
Interfund Operating Transfers Out	

	Account Number
PERSONAL SERVICES	010-199
Salaries - Certificated Personnel	
Salaries - Support Personnel	
Other Compensation	
EMPLOYEE BENEFITS	200-299
Health Insurance	
Retirement	
Social Security	
Medicare	
Unemployment Compensation	
FOR FISCAL YEAR OCTOBER 1, 2019 - SEPTEMBER 30, 2020	
PURCHASED SERVICES	300-399
Professional Services	
Student Education Services	
Staff Education Services	
Auditing	
Legal Fees	
Other Professional Services	
Technical Services	
Software Maintenance Agreements	
Other Technical Services	
Property Services	
Equipment/Vehicle Repair & Maintenance	
Equipment Maintenance Agreements	
Leases	
Rental - Equipment	
Rental - Land & Building	
Custodial Services	
Garbage & Waste	
Other Property Services	
Communication	
Telephone	
Telecommunication	
Advertising	
Postage	

	Account Number
PURCHASED SERVICES - continued-	300-399
Utilities	
Electricity	
Water & Sewage	
Natural Gas	
Travel & Training	
Local	
In-State	
Out-of-State	
Other Travel & Training	
Other Purchased Services	
Transportation	
Food Services	
Printing & Binding	
Insurance Services	
Freight & Shipping	
Other Purchased Services	
MATERIALS & SUPPLIES	400-499
Instructional Supplies	
Books & Periodicals	
Maintenance & Operation Supplies	
Vehicle Supplies	
Food/Food Supplies	
General Supplies	
Other Non-Instructional Supplies	
Non-Capitalized Equipment (Less Than \$5,000)	
CAPITAL OUTLAY	500-599
Real Property	
Land	
Buildings - Constructed	
Building Improvements	
Personal Property (Greater Than \$5,000)	
Vehicles	
Equipment	

	Account Number
OTHER OBJECTS	600-899
Interest - Short-term Loans	
Association Dues	
OTHER FUND USES	900-997
Indirect Cost	
Interfund Transfers	
Debt Service Long-Term	

ALABAMA STATE DEPARTMENT OF EDUCATION

FISCAL YEAR 2020

	FY20 Amount	FY19 Amount	FY18 Amount	FY17 Amount	FY16 Amount
GENERAL FUND					
Beginning Balance	4,830,000.00	6,149,955.93	6,941,184.10	6,123,964.31	5,962,886.00
Total Revenue	39,211,442.19	37,567,785.50	36,406,763.00	36,361,185.00	35,281,195.31
Total Expenditures	(38,321,267.73)	(38,004,032.58)	(37,211,170.25)	(36,604,336.25)	(36,051,173.91)
Other Fund Sources (Uses)	574,865.68	416,694.59	327,190.47	(550,991.09)	(479,943.91)
Ending Balance	<u>6,295,040.14</u>	<u>6,130,403.44</u>	<u>6,463,967.32</u>	<u>5,329,821.97</u>	<u>4,712,963.49</u>
TOTAL ALL FUNDS					
Beginning Balance	8,902,000.00	14,220,955.68	11,367,857.50	10,255,388.26	10,375,911.00
Total Revenue	54,419,852.29	56,198,461.29	52,188,050.03	52,702,726.51	51,670,686.39
Total Expenditures	(54,127,364.51)	(59,082,732.71)	(53,338,092.80)	(53,555,000.46)	(53,144,581.17)
Other Fund Sources (Uses)	275,404.54	284,187.59	303,420.81	363,038.89	348,987.78
Ending Balance	<u>9,469,892.32</u>	<u>11,620,871.85</u>	<u>10,521,235.54</u>	<u>9,766,153.20</u>	<u>9,251,004.00</u>