

GADSDEN CITY BOARD OF EDUCATION  
SYSTEM #144

**PROPOSED ANNUAL BUDGET**

FOR FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

Hearing #1 September 7th  
Hearing #2 September 12th

## PREFACE

This document is presented to aid in the communication of financial information to the general public and to solicit input into the budgeting process for public education in the Gadsden City School System. The attached Proposed Annual Budget is developed for a fiscal year beginning October 1<sup>st</sup> and ending September 30<sup>th</sup> and includes funds received and generated from State, Federal, Local, Other, and Other Financing Sources. All budget reports are prepared in accordance with general accepted accounting principles and comply with reporting requirements outlined in the Financial Planning, Budgeting And Reporting System For Alabama Public Schools.

The budgeting process is designed to develop for the school system a tool in order to provide an overall plan for the use of financial resources that will best serve the needs of the current student body and to encourage the concept of site-based management. With the implementation of site-based management, decisions for the use of the financial resources are to be made by the system's personnel responsible for accomplishing the desired results. In addition to the financial plan presented in the Proposed Budget the school system is required to submit to the State Department of Education nine other operational plans. These additional plans are as follows: (1) Capital Projects; (2) Student Transportation; (3) Professional Development; (4) Technology; (5) Special Education; (6) At-Risk Students; (7) Career/Technical Education; (8) Federal Programs; and (9) School Safety.

The Gadsden City School System's overall mission statement is as follows:

**MISSION STATEMENT**

To prepare and inspire all students to become college and career ready through learning, serving and excelling.

**GENERAL INFORMATION**

**(INSERT LIST OF SCHOOLS WITH ENROLLMENT AND NUMBERS OF  
STAFF MEMBERS)**

Average Teaching Experience: 13.19

Percent of Teachers with advanced degrees: 63%

Other Information:

**(INSERT SALARY SCHEDULES)**



## BUDGET INFORMATION

### Introduction

The budget for Gadsden City School System is developed for the fiscal year beginning October 1<sup>st</sup>, 2023 and ending September 30<sup>th</sup>, 2024. All anticipated revenues from State, Federal, Local and Other Fund sources are included according to information obtained from appropriations, allocations, grants, taxes, and other generated sources. Financial resources have been assigned to the various programs of the school system in an effort to best serve the needs of the current student body. The most effective expenditure of these financial resources is determined by receiving input from parents, teachers, school administrators, program directors/coordinators and system administrators. Also, consideration must be given to budget constraints and requirements from other governing authorities such as the U. S. Department of Education, State Department of Education, State Legislature and the Southern Association of Colleges and Schools. Consideration must also be given to the fact that some State and Federal funds require a school system to budget local monies as a condition of receiving those funds.

Even though the largest part of State revenue sources are designed to be in the form of block grants to the local school system, with decisions of their expenditures left with the local system, some requirements are in place. Some of the State mandates and budget constraints are as follows:

- A. Minimum salary schedule in consideration of the State Salary Matrix
- B. Fringe benefits required by State law
- C. Required leave allocations
- D. Required pupil/teacher ratio at specified grade levels
- E. Budget constraints for Instructional Support funds
- F. Required local fund match for Foundation Program funds
- G. Required local fund match for Capital Project funds
- H. Student transportation requirements
- I. Insurance and bonding requirements on school facilities and personnel
- J. Career/Technical Education expenditure requirements

Federal revenues also have budget constraints and requirements. Some of the Federal mandates and constraints are as follows:

- A. Expenditures from federal funds must be for supplemental programs that increase services and not used to replace programs being provided with other financial resources.
- B. Funds are categorical in nature and must be expended for specific priorities.
- C. Grants are annual in nature and provide no assurance of continued funding.

The Proposed Annual Budget includes two documents as follows:

- A. Proposed Annual Budget of Revenues and Expenditures (Exhibit P-I) presents the total budget for the LEA, which provides a detailed listing of all revenues available to the LEA and anticipated expenditures summarized by major function. An attachment to the budget provides additional data such as total Foundation Program allocation, projected enrollment, and projected employees.
- B. Proposed Budget of Expenditures by School or Cost Center (Exhibit P-II) presents the anticipated expenditures by major function and category of expense for each school. Other cost center budgets represent expenditures or activities serving more than one school. An attachment to the budget provides additional information such as the portion of the Foundation Program allocation calculated, the projected enrollment, and projected employees for each school site. The local school funds budgeted are also included. Any additional information that is unique to a particular school and is pertinent to the budget is also provided.

SCHEDULE OF LOCAL AD VALOREM TAXES BY AUTHORIZATION  
FY2024

Revenue Code	TYPE OF AD VALOREM TAX AUTHORIZATION	Constitutional Authorization (Section or Amendment)	Initial Millage Rate of Levy	Millage Rate Adjustment Under Amendment 325 and/or 373	Millage Rate Increase Under Amendment 373	Act Number for Amendment 373 or 425/555 Rate Increase	Date of Last Vote of Renewal or First Levy	Number of Years for Which Levy was Approved	Legal Expiration		If District Tax, Identify Tax District <sup>(1)</sup>	Purpose of Tax as Stated on Referendum Ballot <sup>(2)</sup>
									Date of Last Levy	Date of Last Collection		
	<b>Countywide Taxes</b>											
	<b>Regular Countywide School Tax</b>											
6010	Regular Ad Valorem Under Section 269	Section 269	6				2/15/2005				XXXX	
6012	Reappraisal Ad Valorem Under Amendment 373	Amendment 373									XXXX	
6015	Regular Ad Valorem Under Amendment 3, Section 1	Amendment 3									XXXX	
6020	Regular Ad Valorem Under Amendment 202	Amendment 202									XXXX	
	<b>Special Countywide School Tax</b>											
6030	Special Ad Valorem Authorized prior to 1901	Act No. _____									XXXX	
6021	Special Ad Valorem Authorized prior to 1901	Act No. _____									XXXX	
6032	Special Ad Valorem Under Amendment _____										XXXX	
6034	Special Ad Valorem Under Amendment _____										XXXX	
6036	Special Ad Valorem Under Amendment _____										XXXX	
6038	Special Ad Valorem Under Amendment _____											
	<b>General County Tax Earmarked for Schools</b>											
6050	County General Ad Valorem Authorized prior to 1901	Act No. _____									XXXX	
6051	County General Ad Valorem Authorized prior to 1901	Act No. _____									XXXX	
6052	County General Ad Valorem Under Section 215	Section 215									XXXX	
6054	County General Ad Valorem Under Amendment 208	Amendment 208									XXXX	
6060	County General Ad Valorem Under Amendment 425/555	Amendment 555									XXXX	
6070	Other General County Ad Valorem Tax _____										XXXX	
6072	Other General County Ad Valorem Tax _____										XXXX	
6074	Other General County Ad Valorem Tax _____										XXXX	
6076	Other General County Ad Valorem Tax _____										XXXX	
6090	Other _____										XXXX	



SCHEDULE OF LOCAL AD VALOREM TAXES BY AUTHORIZATION  
FY2024

Revenue Code	TYPE OF AD VALOREM TAX AUTHORIZATION	Constitutional Authorization (Section or Amendment)	Initial Millage Rate of Levy	Millage Rate Adjustment Under Amendment 325 and/or 373	Millage Rate Increase Under Amendment 373	Act Number for Amendment 373 or 425/555 Rate Increase	Date of Last Vote of Renewal or First Levy	Number of Years for Which Levy was Approved	Legal Expiration		If District Tax, Identify Tax District <sup>(1)</sup>	Purpose of Tax as Stated on Referendum Ballot <sup>(2)</sup>
	<b>School District Taxes</b>											
	<b>Regular School District Tax</b>											
6210	District Regular Ad Valorem Under Amendment 3, Section 2	Amendment 3	10				2/15/2005					
6215	District Regular Reappraisal Ad Valorem Under Amendment 373	Amendment 373										
6220	District Regular Ad Valorem Under Amendment 382	Amendment 382	6				2/15/2005					
6225	District Ad Valorem Under Amendment 778 (10 Mill CA)	Amendment 778										
	<b>Special School District Tax</b>											
6230	District Special Ad Valorem Under Amendment											
6235	District Special Ad Valorem Under Amendment											
6245	District Special Ad Valorem Under Amendment											
6250	District Special Ad Valorem Under Amendment											
	<b>General Municipal Tax Earmarked for Schools</b>											
6260	Municipal General Ad Valorem Authorized Prior to 1901	Act No. _____										
6265	Municipal General Ad Valorem Under Section 216	Section 216										
6267	Municipal General Ad Valorem Under Amendment 8	Amendment 8										
6270	Municipal General Ad Valorem Under Amendment 56	Amendment 56										
6280	Municipal General Ad Valorem Under Amendment											
6282	Municipal General Ad Valorem Under Amendment											
6284	Municipal General Ad Valorem Under Amendment											
6286	Municipal General Ad Valorem Under Amendment											
6290	Other											

Revised 6/13/2023

<sup>(1)</sup> A separate page must be completed for each tax district from which revenues are received by the LEA.<sup>(2)</sup> If additional space is needed, please attach statement of purpose of tax.

## FY 2024 Budget Form - CNP Verification and Certification

CLB 144

## A. CNP Programs

Indicate (circle) CNP Programs in which LEA is approved to operate:

National School Lunch <sup>1</sup> (Regular and \$0.02 cent differential)

National School Lunch (Provision Funding)

School Breakfast <sup>1</sup> (Regular and Severe Need Breakfast)After-School Snack <sup>1</sup>

Food Distribution USDA Foods – All except Mt Brook &amp; Pike Road

Summer Feeding

Child and Adult Care Food Program (At Risk or Snack)

FFVP

Y	N
Y	N
Y	N
Y	N
Y	N
Y	N
Y	N
Y	N

All the above require the use of Funding Source 5101 (Includes National School Lunch Program, School Breakfast Program, After School Snack Program, and Seamless Summer Option) except 5170 for Summer Food Service Program (SFSP) and 5199 for Child and Adult Care Food Program (At Risk or Snack) (CACFP) Account Code.

<sup>1</sup> Includes Seamless Summer option for each of these.

## B. CNP Indirect Cost

Indirect Cost rates for the budget submitted:

Approved Rates:

Unrestricted 8.34 %CNP Rate NA %Actually Budgeted 8.34 %

Is indirect cost charged to CNP?

Y 8.34 %

(If yes, what % rate was charged to CNP?)

When does the district recover CNP indirect costs?

Monthly ✓ or Quarterly \_\_\_\_\_

## C. CNP Net Cash Resources

Federal Regulations (7CFR Part 210) require SDE to monitor school systems with a Net Cash Operating Balance in excess of three months. For LEA's exceeding the 3-month operating balance, the budget should reflect an increase in budgeted expenditures as approved in the plan submitted to SDE Child Nutrition Programs.

Net Cash Resources as of 9/30/2023 – Equivalent Months 1.50 (N.NN)

If &gt;3, have sufficient funds been budgeted to reduce to 3-month level or below?

Y N

Submit corrective action plan to reduce excess operating balance to 3 months or less:

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Do you have written approval for the above explanation for "No"?

Y N

Alabama Act No. 2004-456 has established a requirement for SDE to provide a plan to promote financial accountability and sufficiency for CNP Programs. One month's balance has been established as a minimum requirement.

If &lt;1, please explain steps being taken to move towards increasing the balance to make the CNP operation more efficient:

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## D. Equipment Approvals

For Budgeted Objects of Expenditure 515, 704 &amp; Capitalized Equipment (520-590)

(Use additional sheets if necessary)

Object	Cost center	Amount	*Date approved by SDE CNP
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____

\*Attach State CNP approval letter

## E. CNP Pass Thru Funds

Were pass thru funds retained in FY23?

Y N

If yes, provide the state superintendent signed approval document.

**F. CERTIFICATION:** To the best of my knowledge, the information contained herein is complete and correct and has been collected and reported based on the system-wide budget file submitted for the 2023 fiscal year.

Mary Anzov  
LEA CNP Director

8/28/2023  
Date

C. Skaton  
LEA Chief School Financial Officer

8/28/23  
Date

James Reddick  
LEA Superintendent

8/28/23  
Date

\_\_\_\_\_  
Reviewed by State CNP Program Director

\_\_\_\_\_  
Date

If you have any questions concerning the information requested on this form, please contact State Department of Education Child Nutrition Director at (334)694-4656.

**ALABAMA DEPARTMENT OF EDUCATION  
NOTIFICATION OF INTENT TO EXERCISE FLEXIBILITY  
FY 2024**

Source of Funds to Utilize Flexibility	Allocation Amount	Intended Flexibility Amount
NA		

Flexibility shall not be exercised on funds allocated for the following:

- Salaries and Fringe Benefits
- PSF Capital Outlay dedicated to a specific capital outlay project or debt service
- Fleet Renewal Allocations –Fund Source 1320 (requires a letter of explanation signed by Superintendent and CSFO)
- State funds allocated for the following programs:
  - HIPPY
  - Career Tech Extended Contracts
  - Advanced Placement
  - Career Tech O & M
  - Alabama Reading Initiative (Separate Approval required by State Superintendent)
  - National Board Certification of Teachers

\_\_\_\_\_  
Superintendent

\_\_\_\_\_  
Chief School Financial Officer



**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Budget System**  
**Combined Budget for Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental and Expendable Trust Funds**  
**Fiscal Year 2024, Fiscal Period 00**

144 - Gadsden City Schools

	GOVERNMENTAL			FIDUCIARY			
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total	
<b>Revenues</b>							
State Sources	\$35,103,403.50	\$0.00	\$0.00	\$1,447,375.00	\$0.00	\$36,550,778.50	
Federal Sources	\$2,000.00	\$22,565,502.55	\$0.00	\$0.00	\$0.00	\$22,567,502.55	
Local Sources	\$8,148,337.00	\$1,791,397.00	\$0.00	\$1,859,713.46	\$274,100.00	\$12,073,547.46	
Other Sources	\$0.00	\$51,585.00	\$0.00	\$0.00	\$0.00	\$51,585.00	
<b>Total Revenues:</b>	<b>\$43,253,740.50</b>	<b>\$24,408,484.55</b>	<b>\$0.00</b>	<b>\$3,307,088.46</b>	<b>\$274,100.00</b>	<b>\$71,243,413.51</b>	
<b>Expenditures</b>							
Instructional Services	\$28,968,013.55	\$12,243,373.46	\$0.00	\$0.00	\$42,000.00	\$41,253,387.01	
Instructional Support Services	\$7,902,773.88	\$4,197,444.55	\$0.00	\$0.00	\$107,200.00	\$12,207,418.43	
Operation & Maintenance Services	\$4,113,985.08	\$377,477.68	\$0.00	\$594,166.00	\$6,150.00	\$5,091,778.76	
Auxiliary Services	\$1,210,665.00	\$4,322,448.00	\$0.00	\$0.00	\$5,000.00	\$5,538,113.00	
General Administrative Services	\$1,646,565.57	\$1,098,578.05	\$0.00	\$0.00	\$0.00	\$2,745,143.62	
Capital Outlay	\$338,000.00	\$1,440,329.04	\$0.00	\$0.00	\$0.00	\$1,778,329.04	
Debt Service	\$612,990.29	\$0.00	\$298,863.70	\$1,829,088.46	\$0.00	\$2,740,942.45	
Other Expenditures	\$791,653.00	\$1,598,263.31	\$0.00	\$0.00	\$90,500.00	\$2,480,416.31	
<b>Total Expenditures:</b>	<b>\$45,584,646.37</b>	<b>\$25,277,914.09</b>	<b>\$298,863.70</b>	<b>\$2,423,254.46</b>	<b>\$250,850.00</b>	<b>\$73,835,528.62</b>	
<b>Other Fund Sources (Uses)</b>							
Other Fund Sources:	\$1,238,255.07	\$92,900.01	\$298,863.70	\$0.00	\$6,000.00	\$1,636,018.78	
Other Fund Uses:	\$0.01	\$92,900.00	\$0.00	\$900,000.00	\$6,000.00	\$998,900.01	
<b>Total Other Fund Sources (Uses):</b>	<b>\$1,238,255.06</b>	<b>\$0.01</b>	<b>\$298,863.70</b>	<b>(\$900,000.00)</b>	<b>\$0.00</b>	<b>\$637,118.77</b>	
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$1,092,650.81)</b>	<b>(\$869,429.53)</b>	<b>\$0.00</b>	<b>(\$16,166.00)</b>	<b>\$23,250.00</b>	<b>(\$1,954,996.34)</b>	
<b>Beginning Fund Balance - October 1:</b>	<b>\$8,867,955.63</b>	<b>\$2,685,000.00</b>	<b>\$0.00</b>	<b>\$1,500,000.00</b>	<b>\$300,000.00</b>	<b>\$13,352,955.63</b>	
<b>Ending Fund Balance - September 30:</b>	<b>\$7,775,304.82</b>	<b>\$1,815,570.47</b>	<b>\$0.00</b>	<b>\$1,483,834.00</b>	<b>\$323,250.00</b>	<b>\$11,397,959.29</b>	



GADSDEN CITY BOARD OF EDUCATION  
COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL AND EXPENDABLE TRUST FUNDS  
FISCAL YEAR ENDED SEPTEMBER 30, 2024

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY EXPENDABLE TRUST	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS		
REVENUES						
STATE REVENUES	35,103,403.50	0.00	0.00	1,447,375.00	0.00	36,550,778.50
FEDERAL REVENUES	2,000.00	22,565,502.55	0.00	0.00	0.00	22,567,502.55
LOCAL REVENUES	8,148,337.00	1,791,397.00	0.00	1,859,713.46	274,100.00	12,073,547.46
OTHER REVENUES	0.00	51,585.00	0.00	0.00	0.00	51,585.00
TOTAL REVENUES	43,253,740.50	24,408,484.55	0.00	3,307,088.46	274,100.00	71,243,413.51
EXPENDITURES:						
INSTRUCTIONAL SERVICES	28,968,013.55	12,243,373.46	0.00	0.00	42,000.00	41,253,387.01
INSTRUCTIONAL SUPPORT SERVICES	7,902,773.88	4,197,444.55	0.00	0.00	107,200.00	12,207,418.43
OPERATIONS & MAINTENANCE	4,113,985.08	377,477.68	0.00	594,166.00	6,150.00	5,091,778.76
AUXILIARY SERVICES	1,210,665.00	4,322,448.00	0.00	0.00	5,000.00	5,538,113.00
GENERAL ADMINISTRATIVE SERVICES	1,646,565.57	1,098,578.05	0.00	0.00	0.00	2,745,143.62
CAPITAL OUTLAY	338,000.00	1,440,329.04	0.00	0.00	0.00	1,778,329.04
DEBT SERVICES	612,990.29	0.00	298,863.70	1,829,088.46	0.00	2,740,942.45
OTHER EXPENDITURES	791,653.00	1,598,263.31	0.00	0.00	90,500.00	2,480,416.31
TOTAL EXPENDITURES	45,584,646.37	25,277,914.09	298,863.70	2,423,254.46	250,850.00	73,835,528.62
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	1,238,255.07	92,900.01	298,863.70	0.00	6,000.00	1,636,018.78
OTHER FUND USES	0.01	92,900.00	0.00	900,000.00	6,000.00	998,900.01
TOTAL OTHER FUND SOURCES (USES)	1,238,255.06	0.01	298,863.70	(900,000.00)	0.00	637,118.77
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(1,092,650.81)	(869,429.53)	0.00	(16,166.00)	23,250.00	(1,954,996.34)
BEGINNING FUND BALANCE - OCT 1	8,867,955.63	2,685,000.00	0.00	1,500,000.00	300,000.00	13,352,955.63
ENDING FUND BALANCE - SEP 30	7,775,304.82	1,815,570.47	0.00	1,483,834.00	323,250.00	11,397,959.29

GADSDEN CITY BOARD OF EDUCATION  
COMBINED BUDGET OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCES  
ALL PROPRIETARY FUND TYPES AND NON EXPENDABLE TRUST FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

FUND TYPE DESCRIPTION	PROPRIETARY		FIDUCIARY		EXHIBIT B-II-A TOTAL (Memo Only)
	ENTERPRISE	INTERNAL SERVICE	NON EXPEND TRUST		
OPERATING REVENUES: LOCAL REVENUES (SPECIFY):					
TOTAL OPERATING REVENUES	0.00	0.00	0.00		0.00 0.00
OPERATING EXPENSES: PERSONAL SERVICES EMPLOYEE BENEFITS PURCHASED SERVICES MATERIALS & SUPPLIES CAPITAL OUTLAY OTHER OBJECTS	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00
TOTAL OPERATING EXPENSES	0.00	0.00	0.00		0.00
OPERATING INCOME (LOSS)	0.00	0.00	0.00		0.00
NON-OPERATING REVENUES: STATE REVENUES (ATTACH SCHEDULE) FEDERAL REVENUES (ATTACH SCHEDULE) OTHER REVENUES (ATTACH SCHEDULE) TOTAL NON-OPERATING REVENUES INCOME(LOSS) BEFORE OPERATING TRANSFER OPERATING TRANSFERS IN OPERATING TRANSFERS OUT NET INCOME	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
RETAINED EARNINGS/FUND BALANCE - OCT 1	0.00	0.00	0.00		0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	0.00	0.00	0.00		0.00

# **GADSDEN CITY BOARD OF EDUCATION BUDGET SUMMARY**

FY 2024

	Fund #	ALL USES
<b>GENERAL FUND</b>		
Foundation Program	1110	34,567,002.00
Specialized Treatment Center	1126	254,959.00
TEAMS	1132	470,143.00
General	6001	4,530,375.00
Helping School Tags	6370	8,000.00
State Nurses	1220	429,437.00
State Tech Coord	1221	68,327.00
State Career Tech O & M	1222	61,081.00
High Hopes	1240	74,741.00
State ESL	1252	295,675.00
SPED Teacher Stipend	1257	49,310.70
Speech Therapist Stipend	1258	4,810.80
State Mental Health Coord	1271	40,000.00
Anti-Bully	1273	41,700.00
State Enrichment	1275	54,552.00
HYPE	1277	150,000.00
Career Tech Initiative	1284	95,881.00
State Transportation	1310	851,333.00
State At Risk	1410	180,388.00
State Preschool	1520	143,408.00
OSR Donehoo	1720	99,910.00
OSR Thompson	1724	103,247.00
OSR Floyd	1726	103,614.00
OSR Eura Brown	1727	102,441.00
OSR Mitchell	1728	98,781.00
College and Career Readiness	1768	350,000.00
Summer Math Camps	1769	24,624.00
		<u>43,253,740.50</u>
<b>SPECIAL REVENUE FUND</b>		
EAT	1764	1,000,000.00
IDEA, Part B, Special Education	3210	1,405,380.00
IDEA, Part B, Preschool Special Education	3220	69,575.00
Federal Vocational Education	3310	116,135.00
Title I, Part A	4110	3,112,349.00
Title II, Part A - Teacher and Principal Training	4130	349,585.00
CHANCE (Adams and Floyd)	4304	49,858.00
Title III - English Language Acquisition	4150	62,454.00
Title IV, Student Support	4160	242,303.00
Stronger Connections Grant	4165	200,000.00
Homeless	4195	24,500.00
ARP Homeless II	4289	43,443.00
ARP IDEA Part B	4286	93,805
ARP IDEA Preschool	4287	20,259.23
ARP Reserve	4295	828,511.49
ARP/CARES III	4298	11,092,800.00
Child Nutrition	5101	3,975,685.00
ROTC	5910	85,695.00
Helping Schools	6370	6,000.00
6 Mill (Tech)	6521	386,275.00
FLC	6930	4,000.00
Restricted Grant - Family Success Center (UW)	6970	15,922.00
Local Schools - Public Funds	7101	1,209,950.00
E-Rate Grant	8992	14,000.00
		<u>24,408,484.55</u>
<b>DEBT SERVICE FUND</b>		
Local Payments on Behalf of (from millage)	8430	298,863.70
		<u>298,863.70</u>
<b>CAPITAL PROJECTS FUND</b>		
Capital Outlay - State - Foundation	2120	601,136.30
Bond Issue Payments	8410	1,005,952.16
Capital Outlay - Local	6310	1,700,000.00
		<u>3,307,088.46</u>
<b>FIDUCIARY FUND</b>		
Local Schools - NonPublic Funds	7501	274,100.00
		<u>274,100.00</u>
<b>GRAND TOTAL</b>		<u><u>71,243,413.51</u></u>

**GADSDEN CITY BOARD OF EDUCATION**  
**Calculation of Operating Reserve**

	<b>FY24</b>	
	<b>Amount</b>	
	<hr/>	
Instructional Services	28,968,013.55	
Instructional Support Services	7,902,773.88	
Operation & Maintenance Services	4,113,985.08	
Auxiliary Services	1,210,665.00	
General Administrative Services	1,646,565.57	
Capital Outlay	338,000.00	
Debt Service	612,990.29	
Other Expenditures	791,653.00	
	<hr/>	
Total Expenditures	45,584,646.37	
1 Month's Operating Expenditures: =	3,798,720.53	
Budget General Fund Balance	7,775,304.82	= <u>2.05</u> Months Operating Reserve
1 Month's Operating Expenditures	3,798,720.53	

**GADSDEN CITY BOARD OF EDUCATION****COST CENTER SUMMARY****EXHIBIT P-II-A & B****FY 2024**

	<b>Code Number</b>	<b>Total All Uses</b>	<b>ADM</b>	<b>Per Pupil Expenditure</b>
<b>SCHOOL</b>				
Gadsden City High	0135	16,416,323.94	1,301.75	12,610.97
Litchfield Middle	0040	2,867,262.87	250.40	11,450.73
Gadsden Middle	0050	4,223,292.64	457.35	9,234.27
Emma Sansom Middle	0140	3,264,921.62	372.85	8,756.66
Adams Elementary	0085	4,033,399.43	395.40	10,200.81
Donehoo Elementary	0060	2,494,350.07	221.45	11,263.72
Eura Brown Elementary	0120	3,354,675.19	332.05	10,102.92
Floyd Elementary	0125	3,293,274.80	319.80	10,297.92
Mitchell Elementary	0190	2,903,703.69	248.80	11,670.83
Striplin Elementary	0240	3,579,417.30	431.40	8,297.21
Ray Thompson Elementary	0210	2,587,499.51	202.55	12,774.62
Walnut Park Elementary	0270	2,428,484.48	194.35	12,495.42
<b>OTHER</b>				
State Supported Facility - MountainView	3999	668,743.00		
Alternative School	8103	610,811.67		
PRTC	8104	17,686.04		
Systemwide Instructional	8100	6,843,076.68		
Systemwide Instructional Support	8200	7,500.00		
Student Support Services	8210	3,824,035.51		
Instructional Staff Support	8220	1,324,361.18		
School Admin Services	8230	128,117.00		
Security Services	8310	647,325.00		
Pooled Building	8320	559,512.53		
GCHS Stadium	8321	91,892.76		
Energy Management	8322	82,712.00		
Equipment Services	8340	673,791.00		
Student Transportation	8410	213,000.00		
BOE	8610	163,348.00		
Executive Admin	8620	1,966,533.60		
Annex	8622	12,078.64		
Curriculum Center	8623	12,092.31		
Annex 3	8624	25,645.67		
Business Support Services	8630	155,376.00		
Central Support Services	8640	48,000.00		
Other General/Central Support (IC)	8690	537,505.15		
Debt Service	9200	2,518,942.45		
Adult/Continuing Education	9300	15,922.00		
Non-Public Schools	9400	93,308.89		
Preschool - Even Start	9600	247,606.00		
Other Fund Uses	9700	900,000.00		
		<b>73,835,528.62</b>	<b>4,728.15</b>	<b>15,616.16</b>



**GADSDEN CITY BOARD OF EDUCATION  
BUDGET SUMMARY  
FY 2024**

	Amount	Funded:		
		State	Local	Federal
<b>GENERAL FUND</b>		X	X	X
Beginning Balance	8,867,955.63			
Total Revenue	43,253,740.50			
Other Fund Sources	1,238,255.07			
Total Expenditures	(45,584,646.37)			
Other Fund Uses	0.00			
Ending Balance	<u>7,775,304.83</u>			
<b>SPECIAL REVENUE FUND</b>		X	X	X
Beginning Balance	2,685,000.00			
Total Revenue	24,408,484.55			
Other Fund Sources	92,900.01			
Total Expenditures	(25,277,914.09)			
Other Fund Uses	(92,900.00)			
Ending Balance	<u>1,815,570.47</u>			
<b>DEBT SERVICE FUND</b>			X	
Beginning Balance	0.00			
Total Revenue	0.00			
Other Fund Sources	298,863.70			
Total Expenditures	(298,863.70)			
Other Fund Uses	0.00			
Ending Balance	<u>0.00</u>			
<b>CAPITAL PROJECTS FUND</b>		X	X	
Beginning Balance	1,500,000.00			
Total Revenue	3,307,088.46			
Other Fund Sources	0.00			
Total Expenditures	(2,423,254.46)			
Other Fund Uses	(900,000.00)			
Ending Balance	<u>1,483,834.00</u>			
<b>FIDUCIARY FUND</b>			X	
Beginning Balance	300,000.00			
Total Revenue	274,100.00			
Other Fund Sources	6,000.00			
Total Expenditures	(250,850.00)			
Other Fund Uses	(6,000.00)			
Ending Balance	<u>323,250.00</u>			
<b>GRAND TOTAL OF ALL FUNDS</b>	<u><u>11,397,959.30</u></u>			

**GADSDEN CITY BOARD OF EDUCATION  
SUMMARY OF BEGINNING BALANCES  
FY 2024**

			<b>Funded:</b>		
		<b>Total</b>	<b>State</b>	<b>Local</b>	<b>Federal</b>
<b>GENERAL</b>					
Beginning Balance	8,867,955.63	8,867,955.63	x	x	x
<b>SPECIAL REVENUE</b>					
State Legislative Funds	36,000.00		x		
County Commission Funds	105,000.00			x	
City Council	18,000.00			X	
FLC	15,000.00			x	
CNP	500,000.00				x
Community Education	915,000.00			x	
Erate	26,000.00				
Public School Funds	1,070,000.00			x	
Beginning Balance		2,685,000.00			
<b>DEBT SERVICE</b>					
Beginning Balance	0.00	0.00		x	
<b>CAPITAL PROJECTS</b>					
PSCA Leveraged Debt	0.00		x		
Maintenance	1,500,000.00			x	
		1,500,000.00			
<b>FIDUCIARY</b>					
Beginning Balance	300,000.00	300,000.00		x	
<b>GRAND TOTAL OF BEGINNING BALANCES</b>		<b><u>13,352,955.63</u></b>			

**GADSDEN CITY BOARD OF EDUCATION****Projected Enrollment**

	<b>ADM FY24</b>	<b>ADM FY23</b>	<b>Grade Level</b>
Gadsden City High	1,302	1,328	9 - 12 (26)
Litchfield Middle	250	258	6 - 8 (8)
Gadsden Middle	457	428	6 - 8 29
Emma Sansom Middle	373	353	6 - 8 20
Adams Elementary	395	383	K - 5 12
Donehoo Elementary	221	221	K - 5 1
Eura Brown Elementary	332	341	K - 5 (9)
Floyd Elementary	320	330	K - 5 (10)
Mitchell Elementary	249	265	K - 5 (17)
Striplin Elementary	431	396	K - 5 35
Thompson Elementary	203	190	K - 5 13
Walnut Park Elementary	194	191	K - 5 3
<b>TOTAL</b>	<b>4,728</b>	<b>4,685</b>	<b>43</b>



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

	FY 2024		FY 2023		FY 2022	
	GENERAL FUND	SPECIAL REVENUE FUND	GENERAL FUND	SPECIAL REVENUE FUND	GENERAL FUND	SPECIAL REVENUE FUND
Total Salary & Benefits	36,870,787.43	16,430,818.01	33,897,602.95	18,083,767.46	34,925,111.63	22,362,054.90
Total Budgeted Expenditures	45,584,646.37	25,277,914.09	40,720,225.71	36,390,604.44	43,510,184.38	40,293,696.10
% of Budget	80.88%	65.00%	83.25%	49.69%	80.27%	55.50%

FOR FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

ALABAMA STATE DEPARTMENT OF EDUCATION

	FY24 Amount	FY23 Amount	FY22 Amount	FY21 Amount	FY20 Amount
<b>GENERAL FUND</b>					
Beginning Balance					
Total Revenue	8,867,955.63	4,027,360.62	3,674,994.46	4,786,544.45	5,869,467.42
Total Expenditures	43,253,740.50	40,217,460.00	35,215,735.45	40,337,012.97	34,083,012.82
Other Fund Sources (Uses)	(45,584,646.37)	(40,720,225.71)	(35,568,864.38)	(41,242,857.30)	(33,301,248.00)
Ending Balance	1,238,255.07	1,644,084.82	168,503.44	(206,802.14)	(226,937.42)
	<u>7,775,304.83</u>	<u>5,168,679.73</u>	<u>3,490,368.97</u>	<u>3,673,897.98</u>	<u>6,424,294.82</u>
<b>TOTAL ALL FUNDS</b>					
Beginning Balance					
Total Revenue	13,352,955.63	10,064,360.32	10,907,044.46	10,521,700.21	11,102,877.91
Total Expenditures	71,243,413.51	78,584,242.32	58,309,310.14	62,651,046.80	47,110,816.71
Other Fund Sources (Uses)	(73,835,528.62)	(80,216,698.19)	(59,025,954.62)	(62,819,077.12)	(45,296,292.08)
Ending Balance	637,118.77	1,059,224.66	179,403.44	271,363.42	173,062.58
	<u>11,397,959.29</u>	<u>9,491,129.11</u>	<u>10,369,803.42</u>	<u>10,625,033.31</u>	<u>13,090,465.12</u>

\*This is July YTD

**GADSDEN CITY SCHOOLS  
ALLOCATION SCHEDULE  
FY 2023-2024**

	Units	Classroom Supplies
<b>Amount per Unit</b>		<b>\$ 595.15</b>
Gadsden City High	81.02	48,219
Litchfield Middle	16.14	9,606
Gadsden Middle	26.57	15,813
Donehoo	16.13	9,600
Adams	27.90	16,605
Eura Brown	23.52	13,998
Floyd	23.24	13,831
Emma Sansom Middle	22.29	13,266
Mitchell	17.75	10,564
Thompson	15.27	9,088
Striplin	29.82	17,747
Walnut Park	14.49	6,566
Alternative School	6.50	
GRAND TOTAL	<u>320.64</u>	<u>184,903</u>

**GADSDEN CITY SCHOOLS  
ALLOCATION SCHEDULE  
FY 2023-2024**

		003	005	004
	Units	State Technology	Library Enhancement	Professional Development
<b>Amount per Unit</b>		<b>\$ 500.00</b>	<b>\$ 157.72</b>	<b>\$ 100.00</b>
Gadsden City High	81.02	40,510	12,778	8,101
Litchfield Middle	16.14	8,070	2,546	1,614
Gadsden Middle	26.57	13,285	4,191	2,657
Donehoo	16.13	8,065	2,544	1,613
Adams	27.90	13,950	4,400	2,790
Eura Brown	23.52	11,760	3,710	2,352
Floyd	23.24	11,620	3,665	2,324
Emma Sansom Middle	22.29	11,145	3,516	2,229
Mitchell	17.75	8,875	2,800	1,775
Thompson	15.27	7,635	2,408	1,527
Striplin	29.82	14,910	4,703	2,982
Walnut Park	14.49	7,245	2,285	1,449
Alternative School	6.50	3,252	1,025	651
GRAND TOTAL	320.64	160,322	50,571	32,064

GADSDEN CITY BOARD OF EDUCATION  
2023-2024 SCHOOL YEAR  
SUMMARY

LOCAL ALLOCATED FUNDS

\*\*\*THIS YEAR WILL COME OUT OF CARES MONIES - 4298

Additional \$100k

<b>Janitorial</b>	<b>ADM</b>	<b>\$ Per ADM</b>	<b>Subtotal</b>
GCHS	1,302.00	27.50	35,850.00
LMS	250.00	18.00	4,500.00
GMS	457.00	18.00	8,226.00
ESMS	373.00	18.00	6,714.00
Alternative			2,500.00
Adams	395.00	18.00	7,110.00
Eura Brown	332.00	18.00	5,976.00
Donehoo	221.00	18.00	3,978.00
Floyd	320.00	18.00	5,760.00
Mitchell	249.00	18.00	4,482.00
Striplin	431.00	18.00	7,758.00
Thompson	203.00	18.00	3,654.00
Walnut Park	194.00	18.00	3,492.00
	4,727.00		100,000.00

<b>Common Purchases</b>	<b>Units</b>	<b>\$ Per Unit</b>	<b>Amount Allocated</b>
GCHS	81.02	100.00	8,102.00
LMS	16.14	100.00	1,614.00
GMS	26.57	100.00	2,657.00
ESMS	22.29	100.00	2,229.00
Alternative	6.50	100.00	650.00
Adams	27.90	100.00	2,790.00
Eura Brown	23.52	100.00	2,352.00
Donehoo	16.13	100.00	1,613.00
Floyd	23.24	100.00	2,324.00
Mitchell	17.75	100.00	1,775.00
Striplin	29.82	100.00	2,982.00
Thompson	15.27	100.00	1,527.00
Walnut Park	14.49	100.00	1,449.00
	320.64		32,064.00

	<b><u>Account Number</u></b>
<b>INSTRUCTIONAL SERVICES</b>	<b>1000-1999</b>
Classroom Instruction	
<b>INSTRUCTIONAL SUPPORT SERVICES</b>	<b>2000-2999</b>
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	
<b>OPERATION &amp; MAINTENANCE SERVICES</b>	<b>3000-3999</b>
Security Services	
Building Services	
Grounds Services	
Equipment Services	
Vehicle Services	
<b>AUXILIARY SERVICES</b>	<b>4000-4999</b>
Student Transportation Services	
Child Nutrition	
<b>GENERAL ADMINISTRATIVE SERVICES</b>	<b>6000-6999</b>
Board of Education Services	
Executive Administrative Services	
Business Support Services	
Systemwide Support Services	
Central Office Services	

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



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



	<b>Account Number</b>
<b>PURCHASED SERVICES - continued-</b>	<b>300-399</b>
<b>Utilities</b>	
Electricity	
Water & Sewage	
Natural Gas	
<b>Travel &amp; Training</b>	
Local	
In-State	
Out-of-State	
Other Travel & Training	
<b>Other Purchased Services</b>	
Transportation	
Food Services	
Printing & Binding	
Insurance Services	
Freight & Shipping	
Other Purchased Services	
 <b>MATERIALS &amp; SUPPLIES</b>	 <b>400-499</b>
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)	
 <b>CAPITAL OUTLAY</b>	 <b>500-599</b>
<b>Real Property</b>	
Land	
Buildings - Constructed	
Building Improvements	
<b>Personal Property (Greater Than \$5,000)</b>	
Vehicles	
Equipment	

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

## GLOSSARY OF TERMS

1. **Beginning Balance-October 1<sup>st</sup>** Revenues not expended during the previous fiscal year and available in the next year.
  
2. **Fund Types**
  - A. Governmental

These fund types are the segment of the accounting system through which most school system functions are typically financed. The reporting focus of these fund types is to determine financial position through the recording of changes caused by the receipt of revenues and the expenditure of resources rather than determining net income or loss.

    - (1) General

This fund type accounts for all financial resources of the school system except those required to be accounted for in another fund. The primary operating functions of a local school system are performed in the general fund type.
    - (2) Special Revenue

This fund type accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.
    - (3) Debt Service

This fund type accounts for the accumulation of resources for the payment of general long-term debt, both principal and interest.
    - (4) Capital Project

This fund type accounts for financial resources used to acquire or construct major capital facilities other than those of proprietary and trust funds.
  - B. Proprietary

This fund type is used to account for school system activities that are similar to business operations in the private sector, or where the reporting focus is on determining net income, financial position and cash flows and when the activity is to be self supporting. It is recommended that proprietary fund types be used when the school system conducts business type activities that receive a significant portion of their financial resources through user charges.

C. Fiduciary

This fund type is used to account for assets held by the school system as trustee or agent. Expendable Trust Fund sources are accounted for in essentially the same manner as governmental fund sources. Non-expendable Trust Fund sources are accounted for in essentially the same manner as proprietary fund sources. Agency fund sources are purely custodial (assets equal liabilities) and thus do not involve measurements of results of operations.

**3. Expenditures by Function**

A. Instructional Services

Instructional activities dealing directly with the interaction between teachers and students. Teaching may be provided for pupils in a school classroom, in another location such as a home or hospital and in other learning situations such as those involving co-curricular activities (Co-curricular includes such activities as field trips, athletics, band and school clubs.)

B. Instructional Support Services

Those services or activities providing supervision and/or technical and logistical support to facilitate and enhance instruction. Such services will include student support, instructional staff support, educational media and local school administration.

C. Operation & Maintenance Services

Activities concerned with keeping the physical plant open, comfortable and safe for use and keeping the grounds, building and equipment in effective working condition and good state of repair.

D. Auxiliary Services

Those activities or services functioning in a subsidiary capacity and lending assistance to the educational process. Included in this function are student transportation services and food service operations.

E. General Administrative Services

Activities concerned with establishing and administering policy for operating the school system.

F. Capital Outlay - Real Property

Activities concerned with acquiring land and buildings, land and building improvements, building additions, and construction and architecture and engineering services.

- G. Debt Services - Long Term      Activities involved in servicing the long term debt(s) of the school system. These include payments of principal and interest on bond and warrant obligations, payments of principal and interest on lease-purchase agreements and payments of other related debt service charges incurred such as handling charges from lending institutions.
- H. Other Expenditures      Activities involving the operations of programs other than those normally considered "day school". These include activities dealing with Adult/Continuing education programs, nonpublic school programs and services, and community services.
4. **Expenditures By Cost Center**      Direct charge to the applicable school site or vocational cost centers. Expenditures which are not charged to a specific site are charged to a cost center pool.
5. **Expend by Object and/or Category**      The object of expenditure component is to identify the service or commodity obtained as the result of a specific function of expenditure.
6. **Foundation Program Operating Resources Earned (State and Local Funds)**      Allocation of appropriated state dollars to include required local revenue amounts that school systems are required to match in order to receive the state dollars. Allocation amounts are determined in accordance with the formula as outlined in the Foundation Program law.



## SUPPLEMENTAL INFORMATION TO

## PROPOSED FY 2024 BUDGET

As required by Section 16-13-140,

Code of Alabama 1975

**SYSTEM TOTALS**

<b>ADM (Prior year used for allocation purposes)</b>	<b>4,728.15</b>
<b><u>Earned Units</u></b>	
Teachers	277.14
Principals	12.00
Assistant Principals	4.00
Counselors	10.00
Librarians	11.00
Vocational Ed. Director	
Vocational Ed. Counselors	0.75
* Additional Units	
<b><u>Total Units</u></b>	<b>314.89</b>
Salaries	\$19,115,170
Fringe Benefits	\$7,118,908
Other Current Expenses	\$7,263,929
Classroom Instructional Support	\$
Student Materials (\$569.15/unit)	\$179,218
Technology (\$500.00/unit)	\$157,445
Library Enhancement (\$157.72/unit)	\$49,664
Professional Development (\$100.00/unit)	\$31,489
Common Purchases (\$0/unit)	\$
Textbooks/Digital Resources (\$75.00/adm)	\$354,611
<b>Total Foundation Programs</b>	<b>\$</b>
Less: Local Funds (10 Mills)	\$3,908,530
<b>Total State Allocation (Foundation Program)</b>	<b>\$34,567,002</b>
<b>Additional State Appropriations</b>	
School Nurse	\$429,437
Technology Coordinator	\$68,327
Salaries – 1% per Act 97-238	\$

II. PROJECTED ENROLLMENT - 4306  
(To be completed by LEA)

III. PROJECTED EMPLOYEES  
(To be completed by LEA)

Type	State Earned	Other State	Federal	Local	TOTAL EMPLOYEES
Teachers	277.14		42.96	6.47	326.57
Librarians	11.00		.50		11.50
Counselors	10.00		1.66	3.34	15.00
Administrators	16.75	.45	8.31	7.04	32.55
Certified Support Personnel	5.60		6.28		11.88
Non. Cert. Supp. Personnel	1.0	8.0	119.01	14.45	142.46
Total	321.49	8.45	178.72	31.30	539.96

## PROPOSED FY 2024 BUDGET

As required by Section 16-13-140,

Code of Alabama 1975

NAME OF SCHOOL OR COST CENTER	<u>Litchfield Middle School</u>
GRADE LEVELS	<u>6-8</u>

**I. FOUNDATION PROGRAM OPERATING RESOURCE  
EARNED BY SCHOOL (STATE AND LOCAL FUNDS)  
(To be completed by SDE)**

<b>ADM (Prior year used for allocation purposes)</b>	<b><u>250.40</u></b>
<b><u>Earned Units</u></b>	
Teachers	<u>12.64</u>
Principals	<u>1.0</u>
Assistant Principals	<u>0.50</u>
Counselors	<u>1.00</u>
Librarians	<u>1.00</u>
Vocational Ed. Director	<u></u>
Vocational Ed. Counselors	<u></u>
* Additional Units	<u></u>
<b><u>Total Units</u></b>	<b><u>16.14</u></b>
Salaries	<u>\$1,442,962</u>
Fringe Benefits	<u>\$514,164</u>
Other Current Expenses	<u>\$</u>
<b>Classroom Instructional Support</b>	<b><u>\$</u></b>
Student Materials (\$569.15/unit)	<u>\$9,606</u>
Technology (\$500.00/unit)	<u>\$8,070</u>
Library Enhancement (\$157.72/unit)	<u>\$2,546</u>
Professional Development (\$100.00/unit)	<u>\$1,614</u>
Common Purchases (\$0/unit)	<u>\$</u>
Textbooks/Digital Resources (\$75.00/adm)	<u>\$18,780</u>
<b>Total Foundation Programs</b>	<b><u>\$1,997,742</u></b>

**II. PROJECTED ENROLLMENT  
(To be completed by LEA)**

**III. PROJECTED EMPLOYEES  
(To be completed by LEA)**

NUMBER BY
-----------

35



Type	Source of Funds			
	State Earned	Other State	Federal	Local
Teachers	12.64		2.53	
Librarians	1.0			
Counselors	1.0			
Administrators	1.5		.22	0.5
Certified Support Personnel				
Non. Cert. Supp. Personnel			4.21	
Total	16.14		6.96	0.5

TOTAL EMPLOYEES
15.17
1.0
1.0
2.22
4.21
23.60

## PROPOSED FY 2024 BUDGET

As required by Section 16-13-140,

Code of Alabama 1975

NAME OF SCHOOL OR COST CENTER Gadsden Middle School  
 GRADE LEVELS 6-8

**I. FOUNDATION PROGRAM OPERATING RESOURCE  
 EARNED BY SCHOOL (STATE AND LOCAL FUNDS)  
 (To be completed by SDE)**

<b>ADM (Prior year used for allocation purposes)</b>	<b><u>457.35</u></b>
<b><u>Earned Units</u></b>	
Teachers	<u>23.07</u>
Principals	<u>1.0</u>
Assistant Principals	<u>0.50</u>
Counselors	<u>1.00</u>
Librarians	<u>1.00</u>
Vocational Ed. Director	
Vocational Ed. Counselors	
* Additional Units	
<b><u>Total Units</u></b>	<b><u>26.57</u></b>
Salaries	<u>\$1,827,929</u>
Fringe Benefits	<u>\$649,539</u>
Other Current Expenses	<u>\$</u>
<b>Classroom Instructional Support</b>	<u>\$</u>
Student Materials (\$569.15/unit)	<u>\$15,813</u>
Technology (\$500.00/unit)	<u>\$13,285</u>
Library Enhancement (\$157.72/unit)	<u>\$4,191</u>
Professional Development (\$100.00/unit)	<u>\$2,657</u>
Common Purchases (\$0/unit)	<u>\$</u>
Textbooks/Digital Resources (\$75.00/adm)	<u>\$34,301</u>
<b>Total Foundation Programs</b>	<b><u>\$2,547,715</u></b>

**II. PROJECTED ENROLLMENT  
 (To be completed by LEA)**

**III. PROJECTED EMPLOYEES  
 (To be completed by LEA)**

NUMBER BY
-----------

37

Type	Source of Funds			
	State Earned	Other State	Federal	Local
Teachers	23.07		3.33	.20
Librarians	1.0			
Counselors	1.0			
Administrators	1.5		.16	0.5
Certified Support Personnel				
Non. Cert. Supp. Personnel			4.26	
Total	26.57		7.75	.70

**TOTAL  
EMPLOYEES**

26.60
1.0
1.0
2.16
4.26
35.02

## PROPOSED FY 2024 BUDGET

As required by Section 16-13-140,

Code of Alabama 1975

NAME OF SCHOOL OR COST CENTER Sansom Middle School  
 GRADE LEVELS 6-8

**I. FOUNDATION PROGRAM OPERATING RESOURCE  
 EARNED BY SCHOOL (STATE AND LOCAL FUNDS)  
 (To be completed by SDE)**

**ADM (Prior year used for allocation purposes)** 372.85

**Earned Units**

Teachers	<u>18.79</u>
Principals	<u>1.0</u>
Assistant Principals	<u>0.50</u>
Counselors	<u>1.00</u>
Librarians	<u>1.00</u>
Vocational Ed. Director	<u></u>
Vocational Ed. Counselors	<u></u>
* Additional Units	<u></u>

**Total Units** 22.29

Salaries	<u>\$1,446,921</u>
Fringe Benefits	<u>\$531,209</u>
Other Current Expenses	<u>\$</u>
<b>Classroom Instructional Support</b>	<u>\$</u>
Student Materials (\$569.15/unit)	<u>\$13,266</u>
Technology (\$500.00/unit)	<u>\$11,145</u>
Library Enhancement (\$157.72/unit)	<u>\$3,516</u>
Professional Development (\$100.00/unit)	<u>\$2,229</u>
Common Purchases (\$0/unit)	<u>\$</u>
Textbooks/Digital Resources (\$75.00/adm)	<u>\$27,964</u>
<b>Total Foundation Programs</b>	<u><b>\$2,036,250</b></u>

**II. PROJECTED ENROLLMENT  
 (To be completed by LEA)**

**III. PROJECTED EMPLOYEES  
 (To be completed by LEA)**

NUMBER BY
-----------

39

Type	Source of Funds			
	State Earned	Other State	Federal	Local
Teachers	18.79		2.01	
Librarians	1.0			
Counselors	1.0			
Administrators	1.5		.25	
Certified Support Personnel				
Non. Cert. Supp. Personnel			3.29	
Total	22.29		5.55	

TOTAL EMPLOYEES
20.08
1.0
1.0
1.75
3.29
27.12



## PROPOSED FY 2024 BUDGET

As required by Section 16-13-140,

Code of Alabama 1975

NAME OF SCHOOL OR COST CENTER	<u>Donehoo Elementary School</u>
GRADE LEVELS	<u>K-5</u>

**I. FOUNDATION PROGRAM OPERATING RESOURCE  
EARNED BY SCHOOL (STATE AND LOCAL FUNDS)  
(To be completed by SDE)**

<b>ADM (Prior year used for allocation purposes)</b>	<b><u>221.45</u></b>
--	----------------------

**Earned Units**

Teachers	<u>14.13</u>
Principals	<u>1.0</u>
Assistant Principals	
Counselors	<u>0.5</u>
Librarians	<u>0.5</u>
Vocational Ed. Director	
Vocational Ed. Counselors	
* Additional Units	

<b><u>Total Units</u></b>	<b><u>16.13</u></b>
---------------------------	---------------------

Salaries	<u>\$1,140,490</u>
Fringe Benefits	<u>\$419,993</u>
Other Current Expenses	<u>\$</u>
<b>Classroom Instructional Support</b>	<u>\$</u>
Student Materials (\$569.15/unit)	<u>\$9,600</u>
Technology (\$500.00/unit)	<u>\$8,065</u>
Library Enhancement (\$157.72/unit)	<u>\$2,544</u>
Professional Development (\$100.00/unit)	<u>\$1,613</u>
Common Purchases (\$0/unit)	<u>\$</u>
Textbooks/Digital Resources (\$75.00/adm)	<u>\$16,609</u>
<b>Total Foundation Programs</b>	<b><u>\$1,598,914</u></b>

**II. PROJECTED ENROLLMENT  
(To be completed by LEA)**

**III. PROJECTED EMPLOYEES  
(To be completed by LEA)**

NUMBER BY
-----------

41

Type	Source of Funds			
	State Earned	Other State	Federal	Local
Teachers	14.13	2.0	2.22	
Librarians	0.5			
Counselors	0.5	0.2		
Administrators	1.0		.2	
Certified Support Personnel				
Non. Cert. Supp. Personnel		1.0	2.18	
Total	16.13	3.2	4.60	

**TOTAL  
EMPLOYEES**

18.35
0.5
0.7
0.2
3.18
22.93

## PROPOSED FY 2024 BUDGET

As required by Section 16-13-140,

Code of Alabama 1975

NAME OF SCHOOL OR COST CENTER	<u>Adams Elementary School</u>
GRADE LEVELS	<u>K-5</u>

**I. FOUNDATION PROGRAM OPERATING RESOURCE  
EARNED BY SCHOOL (STATE AND LOCAL FUNDS)  
(To be completed by SDE)**

<b>ADM (Prior year used for allocation purposes)</b>	<b><u>395.40</u></b>
--	----------------------

**Earned Units**

Teachers	<u>25.40</u>
Principals	<u>1.0</u>
Assistant Principals	
Counselors	<u>0.5</u>
Librarians	<u>1.0</u>
Vocational Ed. Director	
Vocational Ed. Counselors	
* Additional Units	

<b><u>Total Units</u></b>	<b><u>27.90</u></b>
---------------------------	---------------------

Salaries	<u>\$1,703,521</u>
Fringe Benefits	<u>\$616,169</u>
Other Current Expenses	<u>\$</u>
<b>Classroom Instructional Support</b>	<u>\$</u>
Student Materials (\$569.15/unit)	<u>\$16,605</u>
Technology (\$500.00/unit)	<u>\$13,950</u>
Library Enhancement (\$157.72/unit)	<u>\$4,400</u>
Professional Development (\$100.00/unit)	<u>\$2,790</u>
Common Purchases (\$0/unit)	<u>\$</u>
Textbooks/Digital Resources (\$75.00/adm)	<u>\$29,655</u>
<b>Total Foundation Programs</b>	<b><u>\$2,387,090</u></b>

**II. PROJECTED ENROLLMENT  
(To be completed by LEA)**

**III. PROJECTED EMPLOYEES  
(To be completed by LEA)**

NUMBER BY
-----------

43

Type	Source of Funds			
	State Earned	Other State	Federal	Local
Teachers	25.40	5.0	5.47	
Librarians	1.0			
Counselors	0.5			0.5
Administrators	1.0		.33	
Certified Support Personnel				
Non. Cert. Supp. Personnel		2.73	10.79	
Total	27.90	7.73	16.59	0.5

TOTAL EMPLOYEES
35.87
1.0
1.0
1.33
13.52
52.72

## PROPOSED FY 2024 BUDGET

As required by Section 16-13-140,

Code of Alabama 1975

NAME OF SCHOOL OR COST CENTER  
GRADE LEVELSEura Brown Elementary School  
K-5**I. FOUNDATION PROGRAM OPERATING RESOURCE  
EARNED BY SCHOOL (STATE AND LOCAL FUNDS)  
(To be completed by SDE)****ADM (Prior year used for allocation purposes)****332.05****Earned Units**

Teachers

21.02

Principals

1.0

Assistant Principals

Counselors

0.5

Librarians

1.0

Vocational Ed. Director

Vocational Ed. Counselors

\* Additional Units

**Total Units****23.52**

Salaries

\$1,753,004

Fringe Benefits

\$621,548

Other Current Expenses

\$**Classroom Instructional Support**\$

Student Materials (\$569.15/unit)

\$13,998

Technology (\$500.00/unit)

\$11,760

Library Enhancement (\$157.72/unit)

\$3,710

Professional Development (\$100.00/unit)

\$2,352

Common Purchases (\$0/unit)

\$

Textbooks/Digital Resources (\$75.00/adm)

\$24,903.75**Total Foundation Programs****\$2,431,276****II. PROJECTED ENROLLMENT  
(To be completed by LEA)****III. PROJECTED EMPLOYEES  
(To be completed by LEA)**

NUMBER BY

45



Type	Source of Funds			
	State Earned	Other State	Federal	Local
Teachers	21.02	1.33	1.32	0.27
Librarians	1.0			
Counselors	0.5			0.5
Administrators	1.0		.11	
Certified Support Personnel				
Non. Cert. Supp. Personnel			5.18	
Total	23.52	1.33	6.61	0.77

TOTAL EMPLOYEES
23.94
1.0
1.0
1.11
5.18
32.23

## PROPOSED FY 2024 BUDGET

As required by Section 16-13-140,

Code of Alabama 1975

NAME OF SCHOOL OR COST CENTER  
GRADE LEVELSFloyd Elementary School  
K-5**I. FOUNDATION PROGRAM OPERATING RESOURCE  
EARNED BY SCHOOL (STATE AND LOCAL FUNDS)  
(To be completed by SDE)****ADM (Prior year used for allocation purposes)****319.80****Earned Units**

Teachers

20.74

Principals

1.0

Assistant Principals

Counselors

0.5

Librarians

1.0

Vocational Ed. Director

Vocational Ed. Counselors

\* Additional Units

**Total Units****23.24**

Salaries

\$1,471,887

Fringe Benefits

\$529,181

Other Current Expenses

\$

**Classroom Instructional Support**

\$

Student Materials (\$569.15/unit)

\$13,831

Technology (\$500.00/unit)

\$11,620

Library Enhancement (\$157.72/unit)

\$3,665

Professional Development (\$100.00/unit)

\$2,324

Common Purchases (\$0/unit)

\$

Textbooks/Digital Resources (\$75.00/adm)

\$23,985

**Total Foundation Programs****\$2,056,493****II. PROJECTED ENROLLMENT  
(To be completed by LEA)****III. PROJECTED EMPLOYEES  
(To be completed by LEA)**

NUMBER BY

47

Type	Source of Funds			
	State Earned	Other State	Federal	Local
Teachers	20.74	1.00	1.18	0.47
Librarians	1.0			
Counselors	0.5			0.5
Administrators	1.0		.29	
Certified Support Personnel				
Non. Cert. Supp. Personnel			7.27	
Total	23.24	1.00	8.74	0.97

TOTAL EMPLOYEES
23.39
1.0
1.0
1.29
7.27
33.95

## PROPOSED FY 2024 BUDGET

As required by Section 16-13-140,

Code of Alabama 1975

NAME OF SCHOOL OR COST CENTER	<u>Mitchell Elementary School</u>
GRADE LEVELS	<u>K-5</u>

**I. FOUNDATION PROGRAM OPERATING RESOURCE  
EARNED BY SCHOOL (STATE AND LOCAL FUNDS)  
(To be completed by SDE)**

<b>ADM (Prior year used for allocation purposes)</b>	<b><u>248.80</u></b>
<b><u>Earned Units</u></b>	
Teachers	<u>15.75</u>
Principals	<u>1.0</u>
Assistant Principals	
Counselors	<u>0.5</u>
Librarians	<u>0.5</u>
Vocational Ed. Director	
Vocational Ed. Counselors	
* Additional Units	
<b><u>Total Units</u></b>	<b><u>17.75</u></b>
Salaries	<u>\$1,430,566</u>
Fringe Benefits	<u>\$510,871</u>
Other Current Expenses	<u>\$</u>
<b>Classroom Instructional Support</b>	<u>\$</u>
Student Materials (\$569.15/unit)	<u>\$10,564</u>
Technology (\$500.00/unit)	<u>\$8,875</u>
Library Enhancement (\$157.72/unit)	<u>\$2,800</u>
Professional Development (\$100.00/unit)	<u>\$1,775</u>
Common Purchases (\$0/unit)	<u>\$</u>
Textbooks/Digital Resources (\$75.00/adm)	<u>\$18,660</u>
<b>Total Foundation Programs</b>	<b><u>\$1,984,111</u></b>

**II. PROJECTED ENROLLMENT  
(To be completed by LEA)**

**III. PROJECTED EMPLOYEES  
(To be completed by LEA)**

NUMBER BY
-----------

Type	Source of Funds			
	State Earned	Other State	Federal	Local
Teachers	15.75	1.00	1.25	0.20
Librarians	0.5			0.5
Counselors	0.5			0.5
Administrators	1.0		.13	
Certified Support Personnel				
Non. Cert. Supp. Personnel			4.21	
Total	17.75	1.00	5.59	1.20

**TOTAL  
EMPLOYEES**

18.20
1.0
1.0
1.13
4.21
25.54



## PROPOSED FY 2024 BUDGET

As required by Section 16-13-140,

Code of Alabama 1975

NAME OF SCHOOL OR COST CENTER	<u>Thompson Elementary School</u>
GRADE LEVELS	<u>K-5</u>

**I. FOUNDATION PROGRAM OPERATING RESOURCE  
EARNED BY SCHOOL (STATE AND LOCAL FUNDS)  
(To be completed by SDE)**

<b>ADM (Prior year used for allocation purposes)</b>	<b><u>202.55</u></b>
<b><u>Earned Units</u></b>	
Teachers	<u>13.27</u>
Principals	<u>1.0</u>
Assistant Principals	
Counselors	<u>0.5</u>
Librarians	<u>0.5</u>
Vocational Ed. Director	
Vocational Ed. Counselors	
* Additional Units	
<b><u>Total Units</u></b>	<b><u>15.27</u></b>
Salaries	<u>\$1,027,378</u>
Fringe Benefits	<u>\$386,719</u>
Other Current Expenses	<u>\$</u>
<b>Classroom Instructional Support</b>	<u>\$</u>
Student Materials (\$569.15/unit)	<u>\$9,088</u>
Technology (\$500.00/unit)	<u>\$7,635</u>
Library Enhancement (\$157.72/unit)	<u>\$2,408</u>
Professional Development (\$100.00/unit)	<u>\$1,527</u>
Common Purchases (\$0/unit)	<u>\$</u>
Textbooks/Digital Resources (\$75.00/adm)	<u>\$15,191.25</u>
<b>Total Foundation Programs</b>	<b><u>\$1,449,946</u></b>

**II. PROJECTED ENROLLMENT  
(To be completed by LEA)**

**III. PROJECTED EMPLOYEES  
(To be completed by LEA)**

NUMBER BY
-----------

51

Type	Source of Funds			
	State Earned	Other State	Federal	Local
Teachers	13.27	2.00	1.44	
Librarians	0.5			0.5
Counselors	0.5			0.5
Administrators	1.0		.15	
Certified Support Personnel				
Non. Cert. Supp. Personnel		1.00	7.17	
Total	15.27	3.00	8.76	1.00

**TOTAL  
EMPLOYEES**

16.71
1.0
1.0
1.15
8.17
28.03

## PROPOSED FY 2024 BUDGET

As required by Section 16-13-140,

Code of Alabama 1975

NAME OF SCHOOL OR COST CENTER	<u>Striplin Elementary School</u>
GRADE LEVELS	<u>K-5</u>

**I. FOUNDATION PROGRAM OPERATING RESOURCE  
EARNED BY SCHOOL (STATE AND LOCAL FUNDS)  
(To be completed by SDE)**

<b>ADM (Prior year used for allocation purposes)</b>	<b><u>431.10</u></b>
<b><u>Earned Units</u></b>	
Teachers	<u>27.32</u>
Principals	<u>1.0</u>
Assistant Principals	
Counselors	<u>0.5</u>
Librarians	<u>1.0</u>
Vocational Ed. Director	
Vocational Ed. Counselors	
* Additional Units	
<b><u>Total Units</u></b>	<b><u>29.82</u></b>
Salaries	<u>\$1,662,607</u>
Fringe Benefits	<u>\$613,885</u>
Other Current Expenses	<u>\$</u>
<b>Classroom Instructional Support</b>	<u>\$</u>
Student Materials (\$569.15/unit)	<u>\$17,747</u>
Technology (\$500.00/unit)	<u>\$14,910</u>
Library Enhancement (\$157.72/unit)	<u>\$4,703</u>
Professional Development (\$100.00/unit)	<u>\$2,982</u>
Common Purchases (\$0/unit)	<u>\$</u>
Textbooks/Digital Resources (\$75.00/adm)	<u>\$32,333</u>
<b>Total Foundation Programs</b>	<b><u>\$1,449,946</u></b>

**II. PROJECTED ENROLLMENT  
(To be completed by LEA)**

**III. PROJECTED EMPLOYEES  
(To be completed by LEA)**

NUMBER BY
-----------

53

Type	Source of Funds			
	State Earned	Other State	Federal	Local
Teachers	27.32	2.00	1.75	.25
Librarians	1.0			
Counselors	0.5			0.5
Administrators	1.0		.30	
Certified Support Personnel				
Non. Cert. Supp. Personnel		1.00	10.37	
Total	29.82	3.00	12.42	0.75

TOTAL EMPLOYEES
31.32
1.0
1.0
1.30
11.37
45.99

## PROPOSED FY 2024 BUDGET

As required by Section 16-13-140,

Code of Alabama 1975

NAME OF SCHOOL OR COST CENTER	<u>Walnut Park Elementary School</u>
GRADE LEVELS	<u>K-5</u>

**I. FOUNDATION PROGRAM OPERATING RESOURCE  
EARNED BY SCHOOL (STATE AND LOCAL FUNDS)  
(To be completed by SDE)**

<b>ADM (Prior year used for allocation purposes)</b>	<b><u>194.35</u></b>
--	----------------------

**Earned Units**

Teachers	<u>12.49</u>
Principals	<u>1.0</u>
Assistant Principals	
Counselors	<u>0.5</u>
Librarians	<u>0.5</u>
Vocational Ed. Director	
Vocational Ed. Counselors	
* Additional Units	

<b><u>Total Units</u></b>	<b><u>14.49</u></b>
---------------------------	---------------------

Salaries	<u>\$1,054,042</u>
Fringe Benefits	<u>\$382,046</u>
Other Current Expenses	<u>\$</u>
<b>Classroom Instructional Support</b>	<u>\$</u>
Student Materials (\$569.15/unit)	<u>\$6,566</u>
Technology (\$500.00/unit)	<u>\$7,245</u>
Library Enhancement (\$157.72/unit)	<u>\$2,285</u>
Professional Development (\$100.00/unit)	<u>\$1,449</u>
Common Purchases (\$0/unit)	<u>\$</u>
Textbooks/Digital Resources (\$75.00/adm)	<u>\$14,576</u>
<b>Total Foundation Programs</b>	<b><u>\$1,468,209</u></b>

**II. PROJECTED ENROLLMENT  
(To be completed by LEA)**

**III. PROJECTED EMPLOYEES  
(To be completed by LEA)**

NUMBER BY
-----------



Type	Source of Funds			
	State Earned	Other State	Federal	Local
Teachers	12.49	2.00	2.15	.33
Librarians	0.5		0.5	
Counselors	0.5		0.5	
Administrators	1.0		.20	
Certified Support Personnel				
Non. Cert. Supp. Personnel			6.24	
Total	14.49	1.00	9.59	0.33

TOTAL EMPLOYEES
16.97
1.0
1.0
1.20
6.24
25.41

## PROPOSED FY 2024 BUDGET

As required by Section 16-13-140,

Code of Alabama 1975

NAME OF SCHOOL OR COST CENTER	<u>Gadsden City High School</u>
GRADE LEVELS	<u>9-12</u>

**I. FOUNDATION PROGRAM OPERATING RESOURCE  
EARNED BY SCHOOL (STATE AND LOCAL FUNDS)  
(To be completed by SDE)**

<b>ADM (Prior year used for allocation purposes)</b>	<b><u>1,301.75</u></b>
--	------------------------

**Earned Units**

Teachers	<u>72.52</u>
Principals	<u>1.0</u>
Assistant Principals	<u>2.50</u>
Counselors	<u>3.0</u>
Librarians	<u>2.0</u>
Vocational Ed. Director	<u>          </u>
Vocational Ed. Counselors	<u>          </u>
* Additional Units	<u>          </u>

**Total Units**

81.02

Salaries	<u>\$7,753,426</u>
Fringe Benefits	<u>\$2,177,106</u>
Other Current Expenses	<u>\$</u>
<b>Classroom Instructional Support</b>	<b><u>\$</u></b>
Student Materials (\$569.15/unit)	<u>\$48,219</u>
Technology (\$500.00/unit)	<u>\$40,510</u>
Library Enhancement (\$157.72/unit)	<u>\$12,778</u>
Professional Development (\$100.00/unit)	<u>\$8,101</u>
Common Purchases (\$0/unit)	<u>\$</u>
Textbooks/Digital Resources (\$75.00/adm)	<u>\$97,631</u>
<b>Total Foundation Programs</b>	<b><u>\$10,137,771</u></b>

**II. PROJECTED ENROLLMENT  
(To be completed by LEA)**

**III. PROJECTED EMPLOYEES  
(To be completed by LEA)**

NUMBER BY
-----------

57

Type	Source of Funds			
	State Earned	Other State	Federal	Local
Teachers	72.52	2.62	4.43	3.48
Librarians	2.0			
Counselors	3.0	0.4		.60
Administrators	3.50		2.01	
Certified Support Personnel				
Non. Cert. Supp. Personnel			14.80	
Total	81.02	1.00	9.59	0.33

TOTAL EMPLOYEES
83.05
2.0
4.0
5.51
14.80
109.36