

GADSDEN CITY BOARD OF EDUCATION – SYS# 144

PROPOSED ANNUAL BUDGET

FOR FISCAL YEAR OCTOBER 1, 2025 - SEPTEMBER 30, 2026

I certify that the information in this budget is correct to my best knowledge and belief, that expenditures will be in accordance with state and federal laws and regulations and approved program applications and plans, and the length of the school term shall not be less than 180 full instructional days or the hourly equivalent thereof.

	Superintendent
9/4/2025	1st Hearing Date
10/9/2025	2nd Hearing Date

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 1st and ending September 30th 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

Providing each student with an equitable quality education through an adaptive, innovative, nurturing, and holistic approach.

**SCHEDULE OF LOCAL AD VALOREM TAXES BY AUTHORIZATION
FY2026**

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		Purpose of Tax as Stated on Referendum Ballot ⁽²⁾
									Date of Last Levy	If District Tax, Identify Tax District ⁽¹⁾	
	Countywide Taxes										
	Regular Countywide School Tax										
6010	Regular Ad Valorem Under Section 269	Section 269	6				5/20/2025			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	
	Special Countywide School Tax										
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 _____									XXXX	
	General County Tax Earmarked for Schools										
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
FY2026

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		Purpose of Tax as Stated on Referendum Ballot ⁽²⁾
									Date of Last Levy	If District Tax, Identify Tax District ⁽¹⁾	
	School District Taxes										
	Regular School District Tax										
6210	District Regular Ad Valorem Under Amendment 3, Section 2	Amendment 3	10				5/20/2025				
6215	District Regular Reappraisal Ad Valorem Under Amendment 373	Amendment 373									
6220	District Regular Ad Valorem Under Amendment 382	Amendment 382	6				5/20/2025				
6225	District Ad Valorem Under Amendment 778 (10 Mill CA)	Amendment 778									
	Special School District Tax										
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 _____										
	General Municipal Tax Earmarked for Schools										
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 5/27/2025

⁽¹⁾ A separate page must be completed for each tax district from which revenues are received by the LEA.

⁽²⁾ If additional space is needed, please attach statement of purpose of tax.

GENERAL INFORMATION

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

Average Teaching Experience: 12.92

Percent of Teachers with advanced degrees: 63%

Other Information: 18 NBCT

(INSERT SALARY SCHEDULES)

BUDGET INFORMATION

Introduction

The budget for Gadsden City School System is developed for the fiscal year beginning October 1st, 2024 and ending September 30th, 2025. 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.

GADSDEN CITY BOARD OF EDUCATION
SYSTEM #144

PROPOSED ANNUAL BUDGET

FOR FISCAL YEAR OCTOBER 1, 2025 - SEPTEMBER 30, 2026

Hearing #1 September 4th
Hearing #2 September 9th



State Department of Education

FY2026 Foundation Program

FY 2026 - ENACTED

144 Gadsden City	FY 2026		FY 2025		Change
System ADM	4,735.95		4,676.00		59.95
Foundation Program Units					
Teachers	277.96		273.85		4.11
Principals	12.00		12.00		0.00
Assistant Principals	6.50		6.50		0.00
Counselors	9.50		9.50		0.00
Librarians	11.00		11.00		0.00
Career Tech Directors	0.75		0.75		0.00
Career Tech Counselors	0.00		0.00		0.00
Total Units	317.71		313.60		4.11 *
Foundation Program (State and Local Funds)					
Salaries	19,679,876		19,347,688		332,188
Fringe Benefits	8,034,320		7,332,551		701,769
Other Current Expense (\$27,254 /unit)	8,658,840	(\$25,225 /unit)	7,913,067		745,773
Classroom Instructional Support					
Student Materials (\$1000/unit)	317,710	(\$900/unit)	282,240		35,470
Technology (\$500/unit)	158,855	(\$500/unit)	156,800		2,055
Library Enhancement (\$157.72/unit)	50,108	(\$157.72/unit)	49,461		647
Professional Development (\$100/unit)	31,771	(\$100/unit)	31,360		411
Textbooks (\$100/adm)	473,595	(\$100/adm)	467,600		5,995
* Common Purchase (\$0/unit)	0	(\$100/unit)	31360		-31,360
Student Growth	452,443		0		452,443
Total Foundation Program	37,857,518		35,612,127		2,245,391
State Funds					
Foundation Program ETF	33,976,358		31,730,967		2,245,391
School Nurses Program	586,335		580,799		5,536
Salaries - 1% per Act 97-238	0		0		0
Technology Director	71,684		69,694		1,990
Transportation					
Transportation Operations	891,947		845,635		46,312
Fleet Renewal (\$7,581 /bus)	0	(\$7,581 /bus)	0		0
Current Units	0		0		0
Capital Purchase	1,482,082		1,454,376		27,706
* At Risk	0		165,233		-165,233
Career Tech O and M	75,643		66,993		8,650
Total State Funds	37,084,049		34,913,697		2,170,352
Local Funds					
Foundation Program (10 Mills)	3,881,160	(10 Mills)	3,881,160		0
Capital Purchase (0.370349 Mills)	143,824	(0.436227 Mills)	169,303		-25,479
Total Local Funds	4,024,984		4,050,463		-25,479
Monthly Allocation - (Foundation Program - EFT, School Nurse, High Hopes, 1% Salaries, Tech Coor, Transportation, At-Risk, and Preschool)					
11 months	2,960,527		2,782,694		177,833
12th month	2,960,527		2,782,694		177,833

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 2026, Fiscal Period 00

144 - Gadsden City Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$41,143,307.00	\$0.00	\$0.00	\$1,482,082.00	\$0.00	\$42,625,389.00
Federal Sources	\$1,800.00	\$11,124,076.00	\$0.00	\$0.00	\$0.00	\$11,125,876.00
Local Sources	\$9,153,420.00	\$1,836,550.00	\$0.00	\$1,943,824.00	\$224,275.00	\$13,158,069.00
Other Sources	\$0.00	\$142,675.00	\$0.00	\$0.00	\$0.00	\$142,675.00
Total Revenues:	\$50,298,527.00	\$13,103,301.00	\$0.00	\$3,425,906.00	\$224,275.00	\$67,052,009.00
Expenditures						
Instructional Services	\$32,617,099.00	\$4,177,853.68	\$0.00	\$0.00	\$25,250.00	\$36,820,202.68
Instructional Support Services	\$9,779,022.00	\$2,160,289.91	\$0.00	\$0.00	\$77,850.00	\$12,017,161.91
Operation & Maintenance Services	\$3,804,963.00	\$2,124,368.57	\$0.00	\$1,022,657.00	\$16,000.00	\$6,967,988.57
Auxiliary Services	\$1,165,626.00	\$7,761,974.34	\$0.00	\$0.00	\$3,000.00	\$8,930,600.34
General Administrative Services	\$1,852,605.00	\$707,023.48	\$0.00	\$0.00	\$0.00	\$2,559,628.48
Capital Outlay	\$0.00	\$843,792.00	\$0.00	\$0.00	\$0.00	\$843,792.00
Debt Service	\$606,603.05	\$0.00	\$416,135.00	\$1,741,890.00	\$0.00	\$2,764,628.05
Other Expenditures	\$1,004,596.00	\$623,953.83	\$0.00	\$0.00	\$72,000.00	\$1,700,549.83
Total Expenditures:	\$50,830,514.05	\$18,399,255.81	\$416,135.00	\$2,764,547.00	\$194,100.00	\$72,604,551.86
Other Fund Sources (Uses)						
Other Fund Sources:	\$282,769.12	\$54,000.01	\$416,135.00	\$0.00	\$52,700.00	\$805,604.13
Other Fund Uses:	\$0.01	\$54,000.00	\$0.00	\$416,135.00	\$52,700.00	\$522,835.01
Total Other Fund Sources (Uses):	\$282,769.11	\$0.01	\$416,135.00	(\$416,135.00)	\$0.00	\$282,769.12
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$249,217.94)	(\$5,295,954.80)	\$0.00	\$245,224.00	\$30,175.00	(\$5,269,773.74)
Beginning Fund Balance - October 1:	\$8,194,597.01	\$8,252,800.60	\$0.00	\$2,720,673.58	\$305,000.00	\$19,473,071.19
Ending Fund Balance - September 30:	\$7,945,379.07	\$2,956,845.80	\$0.00	\$2,965,897.58	\$335,175.00	\$14,203,297.45

Dist. ID	District	Total ADM	Total RAISE Act Weighted Funding	Total Increase from FY25	Direct Cert. ADM	Total Poverty Weighted Funding, FY26	Poverty Funding Increase from FY25	Total SPED ADM	SPED Weighted Funding, FY26 - Total	EL ADM	EL Weighted Funding, FY26	EL Funding Increase from FY25	Gifted Weighted Funding, FY26	Gifted Funding Increase from FY25	Charter ADM	Charter Weighted Funding, FY26
131	Elba City	564.3	\$ 110,296	\$ 78,627	426	\$ 72,338	\$ 51,919	81	\$ 18,868	18	\$ 9,509	\$ 7,168	\$ 9,581	\$ 672	*	\$ -
132	Enterprise City	6,439.6	\$ 1,335,949	\$ 816,821	2,654	\$ 450,669	\$ 198,824	615	\$ 244,523	704	\$ 531,309	\$ 360,819	\$ 109,348	\$ 12,655	*	\$ -
133	Euflaula City	7,802.1	\$ 1,492,275	\$ 1,446,677	6,071	\$ 1,030,901	\$ 737,733	1,231	\$ 587,308	268	\$ 141,582	\$ 88,796	\$ 132,485	\$ 3,841	*	\$ -
137	Fairfield City	1,380.5	\$ 306,907	\$ 193,993	1,208	\$ 205,127	\$ 120,067	175	\$ 56,678	41	\$ 21,660	\$ 12,933	\$ 23,442	\$ 4,315	*	\$ -
141	Florence City	4,504.6	\$ 980,641	\$ 686,156	2,673	\$ 453,895	\$ 313,440	779	\$ 289,654	304	\$ 160,600	\$ 73,333	\$ 76,491	\$ 9,728	*	\$ -
143	Fort Payne City	3,360.0	\$ 1,202,953	\$ 607,021	2,166	\$ 367,803	\$ 232,585	354	\$ 190,184	779	\$ 587,911	\$ 177,116	\$ 75,054	\$ 7,135	*	\$ -
144	Gadsden City	4,736.0	\$ 1,668,460	\$ 1,072,540	3,648	\$ 619,458	\$ 380,225	804	\$ 425,953	719	\$ 512,629	\$ 252,093	\$ 80,420	\$ 14,269	*	\$ -
146	Geneva City	1,197.1	\$ 190,512	\$ 120,146	628	\$ 106,639	\$ 57,232	165	\$ 57,735	11	\$ 5,811	\$ 3,895	\$ 20,327	\$ 1,284	*	\$ -
152	Gulf Shores City	2,632.8	\$ 388,698	\$ 273,297	916	\$ 155,544	\$ 98,867	245	\$ 136,148	99	\$ 52,301	\$ 32,081	\$ 44,706	\$ 6,202	*	\$ -
154	Guntersville City	1,725.3	\$ 309,272	\$ 187,476	775	\$ 131,601	\$ 53,524	198	\$ 95,545	100	\$ 52,829	\$ 36,227	\$ 29,297	\$ 2,180	*	\$ -
155	Haleyville City	1,526.5	\$ 377,252	\$ 240,421	917	\$ 153,713	\$ 72,678	265	\$ 85,432	146	\$ 110,186	\$ 79,749	\$ 25,920	\$ 2,561	*	\$ -
156	Hartselle City	3,498.6	\$ 472,984	\$ 296,715	1,068	\$ 181,354	\$ 68,650	539	\$ 217,429	28	\$ 14,792	\$ 9,471	\$ 59,409	\$ 1,165	*	\$ -
157	Homewood City	4,453.7	\$ 543,183	\$ 298,377	889	\$ 150,959	\$ 37,251	343	\$ 167,091	283	\$ 149,506	\$ 88,206	\$ 75,627	\$ 5,829	*	\$ -
158	Hoover City	13,322.7	\$ 2,270,032	\$ 1,451,661	3,296	\$ 559,686	\$ 220,001	1,677	\$ 862,320	1,177	\$ 621,797	\$ 330,622	\$ 226,229	\$ 38,718	*	\$ -
159	Huntsville City	23,153.0	\$ 5,804,429	\$ 3,768,302	11,448	\$ 1,943,956	\$ 986,969	3,710	\$ 1,661,321	2,393	\$ 1,805,997	\$ 1,083,169	\$ 593,154	\$ 36,842	*	\$ -
162	Jacksonville City	1,629.3	\$ 289,661	\$ 181,901	886	\$ 150,449	\$ 71,810	281	\$ 100,451	21	\$ 11,094	\$ 7,476	\$ 27,667	\$ 2,164	*	\$ -
163	Jasper City	2,880.0	\$ 839,999	\$ 501,230	1,505	\$ 255,560	\$ 127,766	453	\$ 215,542	424	\$ 319,993	\$ 152,589	\$ 48,904	\$ 5,333	*	\$ -
165	Laurett City	924.5	\$ 350,256	\$ 178,154	636	\$ 107,998	\$ 74,147	130	\$ 40,150	247	\$ 186,411	\$ 62,108	\$ 15,698	\$ 1,750	*	\$ -
167	Leeds City	2,098.9	\$ 457,329	\$ 331,095	1,054	\$ 178,977	\$ 117,658	367	\$ 165,581	146	\$ 77,130	\$ 43,926	\$ 35,640	\$ 3,929	*	\$ -
168	Linden City	365.0	\$ 93,233	\$ 72,149	333	\$ 56,546	\$ 40,975	53	\$ 30,490	*	*	*	\$ 6,197	\$ 684	*	\$ -
169	Madison City	12,660.3	\$ 1,986,677	\$ 1,295,220	2,622	\$ 445,235	\$ 107,124	1,744	\$ 937,639	736	\$ 388,821	\$ 232,591	\$ 214,981	\$ 17,865	*	\$ -
171	Midfield City	952.9	\$ 240,100	\$ 171,364	832	\$ 141,280	\$ 99,755	107	\$ 43,546	74	\$ 39,093	\$ 26,109	\$ 16,181	\$ 1,954	*	\$ -
174	Orange Beach City	1,202.8	\$ 115,996	\$ 51,496	245	\$ 42,290	\$ -	105	\$ 47,471	11	\$ 5,811	\$ 3,257	\$ 20,424	\$ 768	*	\$ -
175	Mountain Brook City	4,361.3	\$ 312,182	\$ 229,953	108	\$ 20,092	\$ -	620	\$ 213,278	*	*	*	\$ 74,057	\$ 13,836	*	\$ -
176	Muscle Shoals City	3,410.6	\$ 930,385	\$ 510,076	1,378	\$ 233,995	\$ 90,968	472	\$ 243,768	523	\$ 394,708	\$ 168,877	\$ 57,914	\$ 6,463	*	\$ -
177	Pelham City	1,375.5	\$ 297,106	\$ 147,170	617	\$ 104,771	\$ 42,340	127	\$ 61,810	142	\$ 107,167	\$ 40,014	\$ 23,357	\$ 3,005	*	\$ -
178	Oneonta City	5,223.5	\$ 1,515,195	\$ 988,366	3,210	\$ 545,082	\$ 334,195	672	\$ 399,161	639	\$ 482,253	\$ 247,696	\$ 88,699	\$ 17,314	*	\$ -
179	Opelika City	1,268.2	\$ 243,906	\$ 152,613	798	\$ 135,506	\$ 67,551	188	\$ 75,772	21	\$ 11,094	\$ 7,050	\$ 21,534	\$ 2,240	*	\$ -
180	Opp City	3,876.5	\$ 941,352	\$ 642,823	2,328	\$ 395,312	\$ 217,762	553	\$ 312,748	317	\$ 167,468	\$ 105,317	\$ 65,835	\$ 6,997	*	\$ -
181	Oxford City	1,809.9	\$ 410,631	\$ 306,204	1,355	\$ 230,089	\$ 161,858	333	\$ 132,903	32	\$ 16,905	\$ 10,945	\$ 30,733	\$ 6,997	*	\$ -
182	Ozark City	3,946.3	\$ 779,390	\$ 531,505	2,117	\$ 359,482	\$ 186,353	632	\$ 309,050	83	\$ 43,848	\$ 28,310	\$ 67,010	\$ 7,792	*	\$ -
183	Pell City	6,879.5	\$ 1,248,284	\$ 760,896	4,229	\$ 718,116	\$ 387,217	778	\$ 270,711	270	\$ 142,638	\$ 87,936	\$ 116,819	\$ 15,032	*	\$ -
184	Phenix City	1,027.1	\$ 202,795	\$ 137,540	632	\$ 107,318	\$ 58,764	165	\$ 75,395	*	*	*	\$ 17,441	\$ 2,017	*	\$ -
185	Piedmont City	2,758.7	\$ 389,534	\$ 226,672	671	\$ 113,941	\$ 15,787	294	\$ 158,487	133	\$ 70,263	\$ 45,786	\$ 46,844	\$ 6,613	*	\$ -
186	Pike Road City	3,475.5	\$ 509,025	\$ 313,519	1,303	\$ 221,259	\$ 84,856	417	\$ 203,920	47	\$ 24,830	\$ 16,955	\$ 59,017	\$ 7,789	*	\$ -
187	Saraland City	1,261.9	\$ 228,668	\$ 150,334	888	\$ 150,789	\$ 93,122	167	\$ 54,867	*	*	*	\$ 21,427	\$ 1,186	*	\$ -
188	Roanoke City	2,535.0	\$ 1,140,965	\$ 504,293	1,535	\$ 260,655	\$ 120,504	308	\$ 136,148	929	\$ 701,116	\$ 242,431	\$ 43,046	\$ 5,210	*	\$ -
189	Russellville City	2,363.9	\$ 467,451	\$ 286,163	1,228	\$ 208,524	\$ 98,004	344	\$ 133,205	102	\$ 85,583	\$ 51,315	\$ 40,140	\$ 3,640	*	\$ -
190	Scottdale City	2,186.9	\$ 507,974	\$ 366,868	2,007	\$ 340,804	\$ 237,336	302	\$ 127,393	*	*	*	\$ 37,135	\$ 774	*	\$ -
191	Selma City	965.3	\$ 252,404	\$ 172,390	757	\$ 128,544	\$ 68,902	203	\$ 88,979	35	\$ 18,490	\$ 12,317	\$ 16,391	\$ 2,192	*	\$ -
192	Sheffield City	1,884.0	\$ 363,947	\$ 226,690	1,142	\$ 193,920	\$ 93,684	310	\$ 115,318	43	\$ 22,716	\$ 13,564	\$ 31,992	\$ 4,123	*	\$ -
193	Sylacauga City	1,396.9	\$ 335,279	\$ 249,233	1,149	\$ 195,109	\$ 137,479	253	\$ 95,847	39	\$ 20,603	\$ 13,792	\$ 23,720	\$ 2,115	*	\$ -
194	Talladega City															

*



Alabama Department of Education

FY2026 LEA Unit Breakdown

FY 2026 - ENACTED

Gadsden City

144

School Name	Type	ADM	Teacher Units	Principal Units	Assistant Principal Units	Counselor Units	Library/ Media Units	Additional Units (see note)	Career Tech Director	Career Tech Counselor	Total Units
Gadsden City Board Of Education		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.75	0.00	0.75
Litchfield Middle School		248.20	12.53	1.00	0.00	0.50	0.50	0.00	0.00	0.00	14.53
Gadsden Middle School		432.80	21.84	1.00	1.00	1.00	1.00	0.00	0.00	0.00	25.84
Donahoo Elementary School		204.45	13.08	1.00	0.00	0.50	0.50	0.00	0.00	0.00	15.08
Adams Elementary School		428.20	27.13	1.00	0.50	0.50	1.00	0.00	0.00	0.00	30.13
Eura Brown Elementary School		318.05	20.28	1.00	0.50	0.50	1.00	0.00	0.00	0.00	23.28
Floyd Elementary School		344.95	21.91	1.00	0.50	0.50	1.00	0.00	0.00	0.00	24.91
Gadsden City High School		1,344.35	74.89	1.00	2.50	3.00	2.00	0.00	0.00	0.00	83.39
Sansom Middle School		329.95	16.65	1.00	1.00	1.00	1.00	0.00	0.00	0.00	20.65
Mitchell Elementary School		240.55	15.36	1.00	0.00	0.50	0.50	0.00	0.00	0.00	17.36
Thompson Elementary School		253.80	16.35	1.00	0.00	0.50	1.00	0.00	0.00	0.00	18.85
W. E. Striplin Elementary School		391.65	25.14	1.00	0.50	0.50	1.00	0.00	0.00	0.00	28.14
Walnut Park Elementary School		199.00	12.80	1.00	0.00	0.50	0.50	0.00	0.00	0.00	14.80
Totals:		4,735.95	277.96	12.00	6.50	9.50	11.00	0.00	0.75	0.00	317.71

GADSDEN CITY BOARD OF EDUCATION BUDGET SUMMARY

FY 2026

GENERAL FUND

	Fund #	ALL USES
Foundation Program	1110	37,857,518
Specialized Treatment Center	1126	911,925
TEAMS	1132	505,777
RAISE	1140	1,668,459
General	6001	5,548,383
Helping School Tags	6370	6,000
State Nurses	1220	586,335
State Tech Coord	1221	71,684
State Career Tech O & M	1222	75,643
Math Coaches	1225	540,000
Reading Coaches	1230	771,562
Anti-bully	1273	40,000
Career Tech Initiative	1284	106,628
State Transportation	1310	891,947
State Preschool	1520	212,903
OSR Eura Brown (2)	1720	235,000
OSR Donehoo	1721	122,000
OSR Floyd	1722	123,000
OSR Thompson	1724	123,000
OSR Mitchell	1723	122,000
		<u>50,519,764</u>

SPECIAL REVENUE FUND

IDEA, Part B, Special Education	3210	1,407,178
IDEA, Part B, Preschool Special Education	3220	69,700
Federal Vocational Education	3310	129,830
Title I, Part A	4110	3,122,776
Title II, Part A - Teacher and Principal Training	4130	393,220
Title III - English Language Acquisition	4150	74,350
Title IV, Student Support	4160	271,206
Stronger Connections Grant	4165	100,000
Child Nutrition	5101	5,635,575
ROTC	5910	93,715
6 Mill (Tech)	6521	386,275
FLC	6930	3,500
Restricted Grant - Family Success Center (UW)	6970	15,900
Local Schools - Public Funds	7101	1,124,275
Other Sources (Access Teachers)	8440	32,000
E-Rate Grant	8992	17,000
		<u>12,876,500</u>

DEBT SERVICE FUND

Local Payments on Behalf of (from millage)	8430	416,135
		<u>416,135</u>

CAPITAL PROJECTS FUND

Capital Outlay - State - Foundation	2120	483,865
Bond Issue Payments	8410	1,157,834
Capital Outlay - Local	6310	1,800,000
		<u>3,441,699</u>

FIDUCIARY FUND

Local Schools - NonPublic Funds	7501	276,975
		<u>276,975</u>

GRAND TOTAL

67,114,938

GADSDEN CITY BOARD OF EDUCATION
Calculation of Operating Reserve

	FY26	
	Amount	
Instructional Services	32,617,099.00	
Instructional Support Services	9,779,022.00	
Operation & Maintenance Services	3,804,963.00	
Auxiliary Services	1,165,626.00	
General Administrative Services	1,852,605.00	
Capital Outlay	0.00	
Debt Service	606,603.05	
Other Expenditures	1,004,596.00	
Total Expenditures	50,830,514.05	
1 Month's Operating Expenditures: =	4,235,876.17	
Budget General Fund Balance	7,945,379.07	= <u>1.88</u> Months Operating Reserve
1 Month's Operating Expenditures	4,235,876.17	

GADSDEN CITY BOARD OF EDUCATION**COST CENTER SUMMARY****EXHIBIT P-II-A & B****FY 2026**

	Code Number	Total All Uses	ADM	Per Pupil Expenditure
SCHOOL				
Gadsden City High	0135	16,716,377.32	1,344.35	12,434.54
Litchfield Middle	0040	3,097,802.45	248.20	12,481.07
Gadsden Middle	0050	3,990,417.84	432.80	9,220.00
Emma Sansom Middle	0140	2,971,777.15	329.95	9,006.75
Adams Elementary	0085	4,686,341.79	428.20	10,944.28
Donahoo Elementary	0060	2,573,587.17	204.45	12,587.86
Eura Brown Elementary	0120	3,639,528.00	318.05	11,443.26
Floyd Elementary	0125	3,808,036.53	344.95	11,039.39
Mitchell Elementary	0190	2,999,143.63	240.55	12,467.86
Striplin Elementary	0240	3,653,814.36	391.65	9,329.28
Ray Thompson Elementary	0210	2,713,221.84	253.80	10,690.39
Walnut Park Elementary	0270	2,647,581.32	199.00	13,304.43
OTHER				
State Supported Facility - MountainView	3999	911,925.00		
Systemwide Instructional	8100	3,449,392.80		
Alternative School	8103	551,589.50		
PRTC	8104	22,500.00		
Student Support Services	8210	2,255,145.68		
Instructional Staff Support	8220	664,516.25		
School Admin Services	8230	146,632.00		
Security Services	8310	1,000,000.00		
Pooled Building	8320	734,120.00		
GCHS Stadium	8321	83,945.00		
Energy Management	8322	109,827.00		
Downtown Educational Center (DEC)	8325	107,000.00		
Equipment Services	8340	658,368.00		
Student Transportation	8410	2,403,208.00		
BOE	8610	275,147.00		
Executive Admin	8620	2,003,880.15		
Pooled Building Improvements	8622	412,200.00		
Curriculum Center	8623	32,700.00		
Annex 3	8624	37,250.00		
Business Support Services	8630	237,983.00		
Advertising	8640	85,000.00		
Other General/Central Support (IC)	8690	192,600.61		
Debt Service	9200	2,664,437.05		
Adult/Continuing Education - UW	9300	15,900.00		
Non-Public Schools	9400	90,284.84		
Preschool - Even Start	9600	186,315.58		
Other Fund Uses	9700	416,135.00		
		73,245,631.86	4,735.95	15,465.88

GADSDEN CITY BOARD OF EDUCATION BUDGET SUMMARY FY 2026

	Amount	Funded:		
		State	Local	Federal
GENERAL FUND		X	X	X
Beginning Balance	8,194,597.01			
Total Revenue	50,298,527.00			
Other Fund Sources	282,769.11			
Total Expenditures	(50,830,514.05)			
Other Fund Uses	0.01			
Ending Balance	<u>7,945,379.08</u>			
SPECIAL REVENUE FUND		X	X	X
Beginning Balance	8,252,800.60			
Total Revenue	13,103,301.00			
Other Fund Sources	54,000.01			
Total Expenditures	(18,399,255.81)			
Other Fund Uses	(54,000.00)			
Ending Balance	<u>2,956,845.80</u>			
DEBT SERVICE FUND			X	
Beginning Balance	0.00			
Total Revenue	0.00			
Other Fund Sources	416,135.00			
Total Expenditures	(416,135.00)			
Other Fund Uses	0.00			
Ending Balance	<u>0.00</u>			
CAPITAL PROJECTS FUND		X	X	
Beginning Balance	2,720,673.58			
Total Revenue	3,425,906.00			
Other Fund Sources	0.00			
Total Expenditures	(2,764,547.00)			
Other Fund Uses	(416,135.00)			
Ending Balance	<u>2,965,897.58</u>			
FIDUCIARY FUND			X	
Beginning Balance	305,000.00			
Total Revenue	224,275.00			
Other Fund Sources	52,700.00			
Total Expenditures	(194,100.00)			
Other Fund Uses	(52,700.00)			
Ending Balance	<u>335,175.00</u>			
GRAND TOTAL OF ALL FUNDS	<u><u>14,203,297.46</u></u>			

GADSDEN CITY BOARD OF EDUCATION**Projected Enrollment**

	ADM FY25	ADM FY26	Grade Level	
Gadsden City High	<u>1,295</u>	<u>1,344</u>	9 - 12	<u>49</u>
Litchfield Middle	<u>242</u>	<u>248</u>	6 - 8	<u>6</u>
Gadsden Middle	<u>462</u>	<u>433</u>	6 - 8	<u>(30)</u>
Emma Sansom Middle	<u>332</u>	<u>330</u>	6 - 8	<u>(2)</u>
Adams Elementary	<u>408</u>	<u>428</u>	K - 5	<u>20</u>
Donehoo Elementary	<u>211</u>	<u>204</u>	K - 5	<u>(7)</u>
Eura Brown Elementary	<u>331</u>	<u>318</u>	K - 5	<u>(13)</u>
Floyd Elementary	<u>315</u>	<u>345</u>	K - 5	<u>30</u>
Mitchell Elementary	<u>260</u>	<u>241</u>	K - 5	<u>(20)</u>
Striplin Elementary	<u>398</u>	<u>392</u>	K - 5	<u>(6)</u>
Thompson Elementary	<u>218</u>	<u>254</u>	K - 5	<u>36</u>
Walnut Park Elementary	<u>203</u>	<u>199</u>	K - 5	<u>(4)</u>
TOTAL	<u><u>4,676</u></u>	<u><u>4,736</u></u>		<u><u>60</u></u>

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

	FY 2026		FY 2025		FY 2024		FY 2023	
	GENERAL FUND	SPECIAL REVENUE FUND	GENERAL FUND	SPECIAL REVENUE FUND	GENERAL FUND	SPECIAL REVENUE FUND	GENERAL FUND	SPECIAL REVENUE FUND
Total Salary & Benefits	42,396,121.00	6,338,143.59	40,819,831.27	7,861,227.96	36,870,787.43	16,430,818.01	33,897,602.95	18,083,767.46
Total Budgeted Expenditures	50,830,514.05	18,399,255.81	47,735,496.74	16,010,854.49	45,584,646.37	25,277,914.09	40,720,225.71	36,390,604.44
% of Budget	83.41%	34.45%	85.51%	49.10%	80.88%	65.00%	83.25%	49.69%

FOR FISCAL YEAR OCTOBER 1, 2025 - SEPTEMBER 30, 2026

ALABAMA STATE DEPARTMENT OF EDUCATION

	FY26 Amount	FY25 Amount	FY24 Amount	FY23 Amount	FY22 Amount
GENERAL FUND					
Beginning Balance	8,194,597.01	7,770,810.36	6,015,935.86	5,036,473.68	4,424,304.96
Total Revenue	50,298,527.00	48,643,910.49	48,723,532.06	45,382,489.07	41,649,246.12
Total Expenditures	(50,830,514.05)	(50,288,689.77)	(46,813,592.17)	(45,163,370.34)	(42,176,914.97)
Other Fund Sources (Uses)	282,769.11	(687,284.11)	(155,065.39)	770,401.00	1,139,837.57
Ending Balance	7,945,379.07	5,438,746.97	7,770,810.36	6,025,993.41	5,036,473.68
TOTAL ALL FUNDS					
Beginning Balance	19,473,071.19	18,694,985.68	11,954,118.97	11,473,160.09	11,655,995.60
Total Revenue	67,052,009.00	66,902,350.81	84,252,273.19	75,408,860.61	73,017,697.74
Total Expenditures	(72,604,551.86)	(73,229,487.03)	(77,932,093.09)	(75,248,042.90)	(73,766,820.50)
Other Fund Sources (Uses)	282,769.12	232,715.90	271,934.61	770,401.01	566,287.25
Ending Balance	14,203,297.45	12,600,565.36	18,546,233.68	12,404,378.81	11,473,160.09

**GADSDEN CITY SCHOOLS
ALLOCATION SCHEDULE
FY 2025-2026**

	Units	Classroom Supplies
Amount per Unit		\$ 1,000.00
Gadsden City High	83.39	83,390
Litchfield Middle	14.53	14,530
Gadsden Middle	25.84	25,840
Donehoo	15.08	15,080
Adams	30.13	30,130
Eura Brown	23.28	23,280
Floyd	24.91	24,910
Emma Sansom Middle	20.65	20,650
Mitchell	17.36	17,360
Thompson	18.85	18,850
Striplin	28.14	28,140
Walnut Park	14.80	14,800
Alternative School	6.50	6,500
GRAND TOTAL	<u>323.46</u>	<u>323,460</u>

**GADSDEN CITY SCHOOLS
ALLOCATION SCHEDULE
FY 2025-2026**

		003	005	004
	Units	State Technology	Library Enhancement	Professional Development
Amount per Unit		\$ 500.00	\$ 157.72	\$ 100.00
Gadsden City High	83.39	41,695	13,152	8,338
Litchfield Middle	14.53	7,265	2,292	1,453
Gadsden Middle	25.84	12,920	4,075	2,584
Donehoo	15.08	7,540	2,378	1,508
Adams	30.13	15,065	4,752	3,013
Eura Brown	23.28	11,640	3,672	2,328
Floyd	24.91	12,455	3,929	2,491
Emma Sansom Middle	20.65	10,325	3,257	2,065
Mitchell	17.36	8,680	2,738	1,736
Thompson	18.85	9,425	2,973	1,885
Striplin	28.14	14,070	4,438	2,814
Walnut Park	14.80	7,400	2,334	1,480
Alternative School	6.50	3,252	1,025	651
GRAND TOTAL	<u>323.46</u>	<u>161,732</u>	<u>51,016</u>	<u>32,346</u>

GADSDEN CITY BOARD OF EDUCATION
2025-2026 SCHOOL YEAR
SUMMARY

LOCAL ALLOCATED FUNDS

Janitorial	ADM	\$ Per ADM	Subtotal
GCHS	1,344.35	20.00	26,932.00
LMS	248.20	15.00	3,723.00
GMS	432.80	15.00	6,492.00
ESMS	329.95	15.00	4,949.25
Alternative			2,500.00
Adams	428.20	15.00	6,423.00
Eura Brown	318.05	15.00	4,770.75
Donehoo	204.45	15.00	3,066.75
Floyd	344.95	15.00	5,174.25
Mitchell	240.55	15.00	3,608.25
Striplin	391.65	15.00	5,874.75
Thompson	253.80	15.00	3,807.00
Walnut Park	199.00	15.00	2,985.00
	4,735.95		80,306.00

Common Purchases	Units	\$ Per Unit	Amount Allocated
GCHS	83.39	100.00	8,339.00
LMS	14.53	100.00	1,453.00
GMS	25.84	100.00	2,584.00
ESMS	20.65	100.00	2,065.00
Alternative	0.00	100.00	0.00
Adams	30.13	100.00	3,013.00
Eura Brown	23.28	100.00	2,328.00
Donehoo	15.08	100.00	1,508.00
Floyd	24.91	100.00	2,491.00
Mitchell	17.36	100.00	1,736.00
Striplin	28.14	100.00	2,814.00
Thompson	18.85	100.00	1,885.00
Walnut Park	14.80	100.00	1,480.00
	316.96		31,696.00

SYSTEM TOTALS

ADM (Prior year used for allocation purposes)	4,735.95
Earned Units	
Teachers	277.96
Principals	12.00
Assistant Principals	6.50
Counselors	9.50
Librarians	11.00
Vocational Ed. Director	.75
Vocational Ed. Counselors	.00
* Additional Units	
Total Units	317.71
Salaries	\$19,679,876
Fringe Benefits	\$8,034,320
Other Current Expenses	\$0.00
Classroom Instructional Support	\$452,443
Student Materials (\$1,000.00/unit)	\$317,710
Technology (\$500.00/unit)	\$158,855
Library Enhancement (\$157.72/unit)	\$50,108
Professional Development (\$100.00/unit)	\$31,771
Textbooks/Digital Resources (\$100.00/adm)	\$473,595
Total Foundation Programs	\$37,857,518
Less: Local Funds (10 Mills)	\$3,881,160
Total State Allocation (Foundation Program)	\$33,523,915
Additional State Appropriations	
School Nurse	\$586,335
Technology Coordinator	\$0
Salaries – 1% per Act 97-238	\$0

II. PROJECTED ENROLLMENT
(To be completed by LEA)

III. PROJECTED EMPLOYEES
(To be completed by LEA)

Type	State Earned	Other State	Federal	Local	TOTAL EMPLOYEES
Teachers	277.96		3.0	28.0	308.96
Librarians	11.00		0.5	0.5	12.0
Counselors	9.50	1.0	3.76	.74	15.0
Administrators	18.50			4.5	23.0
Certified Support Personnel					
Non. Cert. Supp. Personnel	38.0	16.0	47.0	40.0	141.0
Total	354.96	17.0	54.26	73.74	499.96

NAME OF SCHOOL OR COST CENTER
GRADE LEVELS

Gadsden City High School
9-12

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

ADM (Prior year used for allocation purposes)	1344.35
Earned Units	
Teachers	74.89
Principals	1.0
Assistant Principals	2.5
Counselors	3.0
Librarians	2.0
Vocational Ed. Director	
Vocational Ed. Counselors	
* Additional Units	
Total Units	83.39
Salaries	\$5,262,968
Fringe Benefits	\$2,134,777
Other Current Expenses	\$
Classroom Instructional Support	\$
Student Materials (\$1,000.00/unit)	\$83,390
Technology (\$500.00/unit)	\$41,695
Library Enhancement (\$157.72/unit)	\$13,152
Professional Development (\$100.00/unit)	\$8,339
Textbooks/Digital Resources (\$100.00/adm)	\$134,435
Total Foundation Programs	\$7,678,756

II. PROJECTED ENROLLMENT
(To be completed by LEA)

III. PROJECTED EMPLOYEES
(To be completed by LEA)

	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
Type	State Earned	Other State	Federal	Local	
Teachers	74.89			9.0	83.79
Librarians	2.0				2.0
Counselors	3.0		1.0		4.0
Administrators	3.50			1.5	5.0
Certified Support Personnel					
Non. Cert. Supp. Personnel	8.0	2.0	2.0	13.0	25.0
Total	91.39	2.0	3.0	23.5	119.79

NAME OF SCHOOL OR COST CENTER
GRADE LEVELS

Emma Sansom Middle School
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)	329.95
Earned Units	
Teachers	16.65
Principals	1.0
Assistant Principals	1.0
Counselors	1.0
Librarians	1.0
Vocational Ed. Director	
Vocational Ed. Counselors	
* Additional Units	
Total Units	20.65
Salaries	\$1,234,404
Fringe Benefits	\$511,002
Other Current Expenses	\$
Classroom Instructional Support	\$
Student Materials (\$1,000.00/unit)	\$20,650
Technology (\$500.00/unit)	\$10,325
Library Enhancement (\$157.72/unit)	\$3,257
Professional Development (\$100.00/unit)	\$2,065
Textbooks/Digital Resources (\$100.00/adm)	\$32,995
Total Foundation Programs	\$1,814,698

II. PROJECTED ENROLLMENT
(To be completed by LEA)

III. PROJECTED EMPLOYEES
(To be completed by LEA)

Type	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
	State Earned	Other State	Federal	Local	
Teachers	16.65		1.0	1.0	18.65
Librarians	1.0				1.0
Counselors	1.0				1.0
Administrators	2.0				2.0
Certified Support Personnel					
Non. Cert. Supp. Personnel	3.0	1.0	4.0		8.0
Total	23.65	1.0	5.0	1.0	30.65

NAME OF SCHOOL OR COST CENTER

GRADE LEVELS

Litchfield Middle School
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)	248.2
Earned Units	
Teachers	12.53
Principals	1.00
Assistant Principals	.00
Counselors	.50
Librarians	.50
Vocational Ed. Director	.00
Vocational Ed. Counselors	.00
* Additional Units	
Total Units	14.53
Salaries	\$963,840
Fringe Benefits	\$382,553
Other Current Expenses	\$
Classroom Instructional Support	\$
Student Materials (\$1,000.00/unit)	\$14,530
Technology (\$500.00/unit)	\$7,265
Library Enhancement (\$157.72/unit)	\$2,292
Professional Development (\$100.00/unit)	\$1,453
Textbooks/Digital Resources (\$100.00/adm)	\$24,820
Total Foundation Programs	\$1,396,753

II. PROJECTED ENROLLMENT
(To be completed by LEA)

III. PROJECTED EMPLOYEES
(To be completed by LEA)

	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
Type	State Earned	Other State	Federal	Local	
Teachers	12.53			6.0	18.53
Librarians	0.5			0.5	1.0
Counselors	0.5			0.5	1.0
Administrators	1.00			1.0	2.0
Certified Support Personnel					
Non. Cert. Supp. Personnel	3.0	1.0	3.0	4.0	11.0
Total	17.53	1.0	3.0	12.0	33.53

NAME OF SCHOOL OR COST CENTER
GRADE LEVELS

Gadsden Middle School
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)	432.8
Earned Units	
Teachers	21.84
Principals	1.0
Assistant Principals	1.0
Counselors	1.0
Librarians	1.0
Vocational Ed. Director	0.0
Vocational Ed. Counselors	0.0
* Additional Units	
Total Units	25.84
Salaries	\$1,581,415
Fringe Benefits	\$648,269
Other Current Expenses	\$
Classroom Instructional Support	\$
Student Materials (\$1,000.00/unit)	\$25,840
Technology (\$500.00/unit)	\$12,920
Library Enhancement (\$157.72/unit)	\$4,075
Professional Development (\$100.00/unit)	\$2,584
Textbooks/Digital Resources (\$100.00/adm)	\$43,280
Total Foundation Programs	\$2,318,383

II. PROJECTED ENROLLMENT
(To be completed by LEA)

III. PROJECTED EMPLOYEES
(To be completed by LEA)

	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
Type	State Earned	Other State	Federal	Local	
Teachers	21.84			2.0	23.84
Librarians	1.0				1.0
Counselors	1.0				1.0
Administrators	2.0				2.0
Certified Support Personnel					
Non. Cert. Supp. Personnel	3.0	1.0	6.0		10.0
Total	28.84	1.0	6.0	2.0	37.84

NAME OF SCHOOL OR COST CENTER
GRADE LEVELS

Adams 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)	428.20
Earned Units	
Teachers	27.13
Principals	1.0
Assistant Principals	0.5
Counselors	0.5
Librarians	1.0
Vocational Ed. Director	0.0
Vocational Ed. Counselors	0.0
* Additional Units	
Total Units	30.13
Salaries	\$1,811,993
Fringe Benefits	\$748,835
Other Current Expenses	\$
Classroom Instructional Support	\$
Student Materials (\$1,000.00/unit)	\$30,130
Technology (\$500.00/unit)	\$15,065
Library Enhancement (\$157.72/unit)	\$4,752
Professional Development (\$100.00/unit)	\$3,013
Textbooks/Digital Resources (\$100.00/adm)	\$42,820
Total Foundation Programs	\$2,656,608

II. PROJECTED ENROLLMENT
(To be completed by LEA)

III. PROJECTED EMPLOYEES
(To be completed by LEA)

	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
Type	State Earned	Other State	Federal	Local	
Teachers	27.13		2.0	3.0	32.13
Librarians	1.0				1.0
Counselors	0.5		.38	.12	1.0
Administrators	1.5			0.5	2.0
Certified Support Personnel					
Non. Cert. Supp. Personnel	3.0	3.0	6.0	15.0	27.0
Total	32.13	3.0	8.38	18.62	62.13

NAME OF SCHOOL OR COST CENTER
GRADE LEVELS

Eura 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)	318.05
Earned Units	
Teachers	20.28
Principals	1.0
Assistant Principals	0.5
Counselors	0.5
Librarians	1.0
Vocational Ed. Director	0.0
Vocational Ed. Counselors	0.0
* Additional Units	
Total Units	23.28
Salaries	\$1,552,427
Fringe Benefits	\$616,102
Other Current Expenses	\$
Classroom Instructional Support	\$
Student Materials (\$1,000.00/unit)	\$23,280
Technology (\$500.00/unit)	\$11,640
Library Enhancement (\$157.72/unit)	\$3,672
Professional Development (\$100.00/unit)	\$2,328
Textbooks/Digital Resources (\$100.00/adm)	\$31,805
Total Foundation Programs	\$2,241,254

II. PROJECTED ENROLLMENT
(To be completed by LEA)

III. PROJECTED EMPLOYEES
(To be completed by LEA)

Type	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
	State Earned	Other State	Federal	Local	
Teachers	20.28			1.0	21.28
Librarians	1.0				1.0
Counselors	0.5	0.5			1.0
Administrators	1.5			0.5	2.0
Certified Support Personnel					
Non. Cert. Supp. Personnel	3.0	1.0	3.0	1.0	8.0
Total	26.28	1.5	3.0	2.5	33.28

NAME OF SCHOOL OR COST CENTER
GRADE LEVELS

Floyd 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)	344.95
Earned Units	
Teachers	21.91
Principals	1.00
Assistant Principals	.50
Counselors	.50
Librarians	1.0
Vocational Ed. Director	0
Vocational Ed. Counselors	0
* Additional Units	
Total Units	24.91
Salaries	\$1,492,528
Fringe Benefits	\$618,001
Other Current Expenses	\$
Classroom Instructional Support	\$
Student Materials (\$1,000.00/unit)	\$24,910
Technology (\$500.00/unit)	\$12,455
Library Enhancement (\$157.72/unit)	\$3,929
Professional Development (\$100.00/unit)	\$2,491
Textbooks/Digital Resources (\$100.00/adm)	\$34,495
Total Foundation Programs	\$2,188,809

II. PROJECTED ENROLLMENT
(To be completed by LEA)

III. PROJECTED EMPLOYEES
(To be completed by LEA)

	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
Type	State Earned	Other State	Federal	Local	
Teachers	21.91			1.0	22.91
Librarians	1.0				1.0
Counselors	0.5		.38	.12	1.0
Administrators	1.5			0.5	2.0
Certified Support Personnel					
Non. Cert. Supp. Personnel	3.0	3.0	5.0	1.0	11.0
Total	27.91	3.0	5.38	2.62	38.91

NAME OF SCHOOL OR COST CENTER
GRADE LEVELS

Donehoo 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)	204.45
Earned Units	
Teachers	13.08
Principals	1.0
Assistant Principals	0.0
Counselors	0.5
Librarians	0.5
Vocational Ed. Director	0.0
Vocational Ed. Counselors	0.0
* Additional Units	
Total Units	15.08
Salaries	\$897,711
Fringe Benefits	\$371,756
Other Current Expenses	\$
Classroom Instructional Support	\$
Student Materials (\$1,000.00/unit)	\$15,080
Technology (\$500.00/unit)	\$7,540
Library Enhancement (\$157.72/unit)	\$2,378
Professional Development (\$100.00/unit)	\$1,508
Textbooks/Digital Resources (\$100.00/adm)	\$20,445
Total Foundation Programs	\$1,316,418

II. PROJECTED ENROLLMENT
(To be completed by LEA)

III. PROJECTED EMPLOYEES
(To be completed by LEA)

	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
Type	State Earned	Other State	Federal	Local	
Teachers	13.08			1.0	14.08
Librarians	0.5				0.5
Counselors	0.5	0.5			1.0
Administrators	1.0				1.0
Certified Support Personnel					
Non. Cert. Supp. Personnel	3.0	1.0	3.0	2.0	9.0
Total	18.08	1.5	3.0	3.0	25.58

NAME OF SCHOOL OR COST CENTER
GRADE LEVELS

Thompson 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)	253.8
Earned Units	
Teachers	16.35
Principals	1.0
Assistant Principals	0.0
Counselors	0.5
Librarians	1.0
Vocational Ed. Director	
Vocational Ed. Counselors	
* Additional Units	
Total Units	18.85
Salaries	\$1,114,985
Fringe Benefits	\$463,137
Other Current Expenses	\$
Classroom Instructional Support	\$
Student Materials (\$1,000.00/unit)	\$18,850
Technology (\$500.00/unit)	\$9,425
Library Enhancement (\$157.72/unit)	\$2,973
Professional Development (\$100.00/unit)	\$1,885
Textbooks/Digital Resources (\$100.00/adm)	\$25,380
Total Foundation Programs	\$1,636,635

II. PROJECTED ENROLLMENT
(To be completed by LEA)

III. PROJECTED EMPLOYEES
(To be completed by LEA)

	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
Type	State Earned	Other State	Federal	Local	
Teachers	16.35			1.0	17.35
Librarians	1.0				1.0
Counselors	0.5		0.5		1.0
Administrators	1.0				1.0
Certified Support Personnel					
Non. Cert. Supp. Personnel	3.0	1.0	5.0	1.0	8.0
Total	21.85	1.0	5.5	2.0	30.35

NAME OF SCHOOL OR COST CENTER
GRADE LEVELS

Mitchell 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)	240.55
Earned Units	
Teachers	15.36
Principals	1.0
Assistant Principals	0.0
Counselors	.50
Librarians	.50
Vocational Ed. Director	
Vocational Ed. Counselors	
* Additional Units	
Total Units	17.36
Salaries	\$1,149,928
Fringe Benefits	\$457,555
Other Current Expenses	\$
Classroom Instructional Support	\$
Student Materials (\$1,000.00/unit)	\$17,360
Technology (\$500.00/unit)	\$8,680
Library Enhancement (\$157.72/unit)	\$2,738
Professional Development (\$100.00/unit)	\$1,736
Textbooks/Digital Resources (\$100.00/adm)	\$24,055
Total Foundation Programs	\$1,662,052

II. PROJECTED ENROLLMENT
(To be completed by LEA)

III. PROJECTED EMPLOYEES
(To be completed by LEA)

	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
Type	State Earned	Other State	Federal	Local	
Teachers	17.36			1.0	18.36
Librarians	0.5			0.5	1.0
Counselors	0.5		0.5		1.0
Administrators	1.0				1.0
Certified Support Personnel			1.0		1.0
Non. Cert. Supp. Personnel	3.0	1.0	3.0		7.0
Total	22.36	1.0	4.5	1.5	29.36

NAME OF SCHOOL OR COST CENTER
 GRADE LEVELS

Walnut Park 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)	199
<u>Earned Units</u>	
Teachers	12.80
Principals	1.0
Assistant Principals	0.0
Counselors	0.5
Librarians	0.5
Vocational Ed. Director	0.0
Vocational Ed. Counselors	0.0
* Additional Units	
<u>Total Units</u>	14.80
Salaries	\$924,590
Fringe Benefits	\$375,547
Other Current Expenses	\$
Classroom Instructional Support	\$
Student Materials (\$1,000.00/unit)	\$14,800
Technology (\$500.00/unit)	\$7,400
Library Enhancement (\$157.72/unit)	\$2,334
Professional Development (\$100.00/unit)	\$1,480
Textbooks/Digital Resources (\$100.00/adm)	\$19,900
Total Foundation Programs	\$1,346,051

II. PROJECTED ENROLLMENT
(To be completed by LEA)

III. PROJECTED EMPLOYEES
(To be completed by LEA)

Type	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
	State Earned	Other State	Federal	Local	
Teachers	12.80			1.0	13.80
Librarians	0.5		0.5		1.0
Counselors	0.5		0.5		1.0
Administrators	1.0				1.0
Certified Support Personnel					
Non. Cert. Supp. Personnel	3.0		3.0		6.0
Total	17.80		4.0	1.0	22.8

NAME OF SCHOOL OR COST CENTER
GRADE LEVELS

Striplin 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)	391.65
Earned Units	
Teachers	25.14
Principals	1.0
Assistant Principals	0.5
Counselors	0.5
Librarians	1.0
Vocational Ed. Director	
Vocational Ed. Counselors	
* Additional Units	
Total Units	28.14
Salaries	\$1,599,856
Fringe Benefits	\$677,239
Other Current Expenses	\$
Classroom Instructional Support	\$
Student Materials (\$1,000.00/unit)	\$28,140
Technology (\$500.00/unit)	\$14,070
Library Enhancement (\$157.72/unit)	\$4,438
Professional Development (\$100.00/unit)	\$2,814
Textbooks/Digital Resources (\$100.00/adm)	\$39,165
Total Foundation Programs	\$2,365,752

II. PROJECTED ENROLLMENT
(To be completed by LEA)

III. PROJECTED EMPLOYEES
(To be completed by LEA)

Type	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
	State Earned	Other State	Federal	Local	
Teachers	25.14			1.0	26.14
Librarians	1.0				1.0
Counselors	0.5		0.5		1.0
Administrators	1.5			0.5	2.0
Certified Support Personnel					
Non. Cert. Supp. Personnel	3.0	1.0	4.0	3.0	11.0
Total	31.14	1.0	4.5	4.5	41.14

	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	

	Account Number
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	

	<u>Account Number</u>
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	

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