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.

									Legal Expiration			
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	Date of Last Levy	Date of Last Collection	If District Tax, Identify Tax District (1)	Purpose of Tax as Stated on Referendum Ballot (2)
	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.______										
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 ______											
	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.______										
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	

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: Date of Last Levy	Legal Expiration: Date of Last Collection	If District Tax, Identify Tax District [1]	Purpose of Tax as Stated on Referendum Ballot [2]
	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 6/03/2026

[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: 14.6 years

Percent of Teachers with advanced degrees: 59%

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, 2026 and ending September 30th, 2027. 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, 2026 - SEPTEMBER 30, 2027

Hearing #1 September 3rd
Hearing #2 September 8th

144 Gadsden City	FY 2027		FY 2026	Change
System ADM	4,828.50		4,735.95	92.55
Foundation Program Units				
Teachers	284.50		277.96	6.54
Principals	12.00		12.00	0.00
Assistant Principals	7.00		6.50	0.50
Counselors	10.00		9.50	0.50
Librarians	11.50		11.00	0.50
Career Tech Directors	0.75		0.75	0.00
Career Tech Counselors	0.00		0.00	0.00
Total Units	**325.75**		**317.71**	**8.04**
Foundation Program (State and Local Funds)				
Salaries	20,329,263		19,679,876	649,387
Fringe Benefits	8,843,254		8,034,320	808,934
Other Current Expense ($30,330 /unit)	9,879,847	($27,254 /unit)	8,658,840	1,221,007
Classroom Instructional Support				
Student Materials ($1000/unit)	325,750	($1000/unit)	317,710	8,040
Technology ($500/unit)	162,875	($500/unit)	158,855	4,020
Library Enhancement ($157.72/unit)	51,378	($157.72/unit)	50,108	1,270
Professional Development ($100/unit)	32,575	($100/unit)	31,771	804
Textbooks ($100/adm)	482,850	($100/adm)	473,595	9,255
Common Purchase ($0/unit)	0	($0/unit)	0	0
Student Growth	724,574		452,443	272,131
Total Foundation Program	**40,832,366**		**37,857,518**	**2,974,848**
State Funds				
Foundation Program ETF	36,978,576		33,976,358	3,002,218
School Nurses Program	646,022		586,335	59,687
Salaries - 1% per Act 97-238	0		0	0
Technology Director	74,213		71,684	2,529
Transportation				
Transportation Operations	1,059,993		891,947	168,046
Fleet Renewal ($7,581 /bus)	0	($7,581 /bus)	0	0
Current Units	0		0	0
Capital Purchase	1,532,023		1,482,082	49,941
At Risk	0		0	0
Career Tech O and M	82,706		75,643	7,063
Total State Funds	**40,373,533**		**37,084,049**	**3,289,484**
Local Funds				
Foundation Program (10 Mills)	3,853,790	(10 Mills)	3,881,160	-27,370
Capital Purchase (0.333446 Mills)	128,804	(0.370349 Mills)	143,824	-15,020
Total Local Funds	**3,982,594**		**4,024,984**	**-42,390**
Monthly Allocation = (Foundation Program - EFT, School Nurse, High Hopes, 1% Salaries, Tech Coor, Transporation, At-Risk, and Preschool)				
11 months	3,229,900		2,960,527	269,373
12th month	3,229,904		2,960,527	269,377

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 2027, Fiscal Period 00

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144 - Gadsden City Schools	**GOVERNMENTAL**				**FIDUCIARY**	
	General	**Special Revenue**	**Debt Service**	**Capital Projects**	**Expendable Trust**	**Total**
Revenues						
State Sources	$44,681,425.00	$0.00	$0.00	$1,532,023.00	$0.00	$46,213,448.00
Federal Sources	$3,500.00	$10,186,574.00	$0.00	$0.00	$0.00	$10,190,074.00
Local Sources	$9,204,850.00	$1,781,900.00	$0.00	$1,928,804.00	$221,650.00	$13,137,204.00
Other Sources	$0.00	$79,950.00	$0.00	$0.00	$0.00	$79,950.00
Total Revenues:	**$53,889,775.00**	**$12,048,424.00**	**$0.00**	**$3,460,827.00**	**$221,650.00**	**$69,620,676.00**
Expenditures						
Instructional Services	$34,652,719.63	$5,074,864.59	$0.00	$0.00	$46,800.00	$39,774,384.22
Instructional Support Services	$8,820,326.51	$1,928,568.73	$0.00	$0.00	$80,700.00	$10,829,595.24
Operation & Maintenance Services	$4,579,133.25	$1,579,950.00	$0.00	$677,302.00	$6,500.00	$6,842,885.25
Auxiliary Services	$2,269,738.00	$5,906,607.34	$0.00	$0.00	$5,000.00	$8,181,345.34
General Administrative Services	$1,991,199.09	$767,530.32	$0.00	$0.00	$0.00	$2,758,729.41
Capital Outlay	$0.00	$944,000.00	$0.00	$0.00	$0.00	$944,000.00
Debt Service	$612,027.00	$0.00	$0.00	$1,660,827.00	$0.00	$2,272,854.00
Other Expenditures	$1,339,079.01	$599,392.02	$0.00	$0.00	$39,000.00	$1,977,471.03
Total Expenditures:	**$54,264,222.49**	**$16,800,913.00**	**$0.00**	**$2,338,129.00**	**$178,000.00**	**$73,581,264.49**
Other Fund Sources (Uses)						
Other Fund Sources:	$317,974.09	$73,500.01	$0.00	$0.00	$0.00	$391,474.10
Other Fund Uses:	$0.01	$22,000.00	$0.00	$0.00	$51,500.00	$73,500.01
Total Other Fund Sources (Uses):	**$317,974.08**	**$51,500.01**	**$0.00**	**$0.00**	**($51,500.00)**	**$317,974.09**
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	**($56,473.41)**	**($4,700,988.99)**	**$0.00**	**$1,122,698.00**	**($7,850.00)**	**($3,642,614.40)**
Beginning Fund Balance - October 1:	**$7,447,922.17**	**$7,776,158.71**	**$0.00**	**$3,800,575.00**	**$250,000.00**	**$19,274,655.88**
Ending Fund Balance - September 30:	**$7,391,448.76**	**$3,075,169.72**	**$0.00**	**$4,923,273.00**	**$242,150.00**	**$15,632,041.48**

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		-0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.75	0.00	0.75
Litchfield Middle School		264.30	13.49	1.00	0.50	1.00	1.00	0.00	0.00	0.00	16.99
Gadsden Middle School		430.80	22.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	26.00
Donehoo Elementary School		233.15	15.06	1.00	0.00	0.50	0.50	0.00	0.00	0.00	17.06
Adams Elementary School		408.55	26.07	1.00	0.50	0.50	1.00	0.00	0.00	0.00	29.07
Eura Brown Elementary School		318.90	20.00	1.00	0.50	0.50	1.00	0.00	0.00	0.00	23.00
Floyd Elementary School		371.90	23.83	1.00	0.50	0.50	1.00	0.00	0.00	0.00	26.83
Gadsden City High School		1,413.95	78.77	1.00	2.50	3.00	2.00	0.00	0.00	0.00	87.27
Sansom Middle School		303.95	15.51	1.00	1.00	1.00	1.00	0.00	0.00	0.00	19.51
Mitchell Elementary School		237.20	15.17	1.00	0.00	0.50	0.50	0.00	0.00	0.00	17.17
Thompson Elementary School		250.20	16.16	1.00	0.00	0.50	1.00	0.00	0.00	0.00	18.66
W. E. Striplin Elementary School		401.55	25.85	1.00	0.50	0.50	1.00	0.00	0.00	0.00	28.85
Walnut Park Elementary School		194.10	12.59	1.00	0.00	0.50	0.50	0.00	0.00	0.00	14.59
Totals:		**4,828.50**	**284.50**	**12.00**	**7.00**	**10.00**	**11.50**	**0.00**	**0.75**	**0.00**	**325.75**

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GADSDEN CITY BOARD OF EDUCATION
BUDGET SUMMARY

FY 2027	Fund #	ALL USES
GENERAL FUND		
Foundation Program	1110	40,832,366
Specialized Treatment Center	1126	1,025,902
TEAMS	1132	597,939
RAISE	1140	1,932,041
General	6001	5,668,534
Helping School Tags	6370	4,000
State Nurses	1220	642,837
State Tech Coord	1221	74,213
State Career Tech O & M	1222	82,706
Math Coaches	1225	720,000
Anti-bully	1273	37,500
Career Tech Intiative	1284	112,067
State Transportation	1310	1,056,009
State Preschool	1520	183,166
OSR Eura Brown (2)/Mitchell	1720	364,040
OSR Donehoo	1721	125,460
OSR Floyd	1722	125,460
OSR Thompson/WPES	1724	280,310
Summer and After School	1776	201,256
Safety	1770	141,943
		54,207,749
SPECIAL REVENUE FUND		
IDEA, Part B, Special Education	3210	1,451,369
IDEA, Part B, Preschool Special Education	3220	70,677
Federal Vocational Education	3310	130,454
Title I, Part A	4110	3,215,337
Title II, Part A - Teacher and Principal Training	4130	413,608
Title III - English Language Acquisition	4150	66,765
Title IV, Student Support	4160	237,391
Child Nutrition	5101	4,805,925
ROTC	5910	96,548
6 Mill (Tech)	6521	300,000
Restricted Grant - Family Success Center (UW)	6970	8,000
Local Schools - Public Funds	7101	1,253,850
Other Sources (Access Teachers)	8440	32,000
		12,081,924
DEBT SERVICE FUND		
Local Payments on Behalf of (from millage)	8430	0
		0
CAPITAL PROJECTS FUND		
Capital Outlay - State - Foundation	2120	128,804
Bond Issue Payments	8410	
Capital Outlay - Local	6310	1,800,000
		1,928,804
FIDUCIARY FUND		
Local Schools - NonPublic Funds	7501	221,650
		221,650
GRAND TOTAL		**68,440,127**

GADSDEN CITY BOARD OF EDUCATION

Calculation of Operating Reserve

	FY27 Amount
Instructional Services	34,652,719.63
Instructional Support Services	8,820,326.51
Operation & Maintenance Services	4,579,133.25
Auxiliary Services	2,269,738.00
General Admininistrative Services	1,991,199.09
Capital Outlay	
Debt Service	612,027.00
Other Expenditures	1,339,079.01
Total Expenditures	54,264,222.49

1 Month's Operating Expenditures: = 4,522,018.54

Budget General Fund Balance	7,391,448.76	=	1.63 Months Operating Reserve
1 Month's Operating Expenditures	4,522,018.54		

GADSDEN CITY BOARD OF EDUCATION
COST CENTER SUMMARY — EXHIBIT P-II-A & B
FY 2027

	Code Number	Total All Uses	ADM	Per Pupil Expenditure
SCHOOL				
Gadsden City High	0135	16,072,217.26	1,413.95	11,366.89
Litchfield Middle	0040	3,174,310.27	264.30	12,010.25
Gadsden Middle	0050	4,162,685.46	430.80	9,662.69
Emma Sansom Middle	0140	3,181,752.45	303.95	10,468.01
Adams Elementary	0085	4,538,991.24	408.55	11,110.00
Donehoo Elementary	0060	2,708,286.17	233.15	11,616.07
Eura Brown Elementary	0120	3,786,146.68	318.90	11,872.52
Floyd Elementary	0125	3,908,851.18	371.90	10,510.49
Mitchell Elementary	0190	2,868,590.68	237.20	12,093.55
Striplin Elementary	0240	4,003,080.26	401.55	9,969.07
Ray Thompson Elementary	0210	2,818,496.65	250.20	11,264.97
Walnut Park Elementary	0270	2,738,602.82	194.10	14,109.24
OTHER				
State Supported Facility - MountainView	3999			
Systemwide Instructional	8100	4,254,728.29		
Alternative School	8103	586,637.41		
PRTC	8104	20,523.40		
Student Support Services	8210	2,651,361.21		
Insructional Staff Support	8220	1,121,612.48		
School Admin Services	8230	151,402.00		
Security Services	8310	1,118,143.00		
Pooled Buildling	8320	589,273.40		
GCHS Stadium	8321	86,917.88		
Energy Management	8322	112,534.14		
Downtown Educational Center (DEC)	8325	20,882.97		
Equipment Services	8340	701,142.82		
Student Transportation	8410	1,431,127.00		
BOE	8610	234,445.80		
Executive Admin	8620	2,203,386.37		
Pooled Building Improvements	8622	6,940.49		
Curriculum Center	8623	17,324.76		
Annex 3	8624	19,785.75		
Business Support Services	8630	274,582.00		
Advertising	8640	85,000.00		
Other General/Central Support (IC)	8690	161,156.15		
Debt Service	9200	2,020,157.02		
Adult/Continuing Education - UW	9300	8,000.00		
Non-Public Schools	9400	116,349.50		
Preschool - Even Start	9600	121,027.01		
		72,076,451.97	4,828.55	14,927.14

GADSDEN CITY BOARD OF EDUCATION
BUDGET SUMMARY
FY 2027

	Amount	Funded: State	Funded: Local	Funded: Federal
GENERAL FUND		X	X	X
Beginning Balance	7,447,922.17			
Total Revenue	53,889,775.00			
Other Fund Sources	317,974.09			
Total Expenditures	(54,264,222.49)			
Other Fund Uses	0.01			
Ending Balance	7,391,448.78			
SPECIAL REVENUE FUND		X	X	X
Beginning Balance	7,776,158.71			
Total Revenue	12,048,424.00			
Other Fund Sources	73,500.01			
Total Expenditures	(16,800,913.00)			
Other Fund Uses	(22,000.00)			
Ending Balance	3,075,169.72			
DEBT SERVICE FUND			X	
Beginning Balance	0.00			
Total Revenue	0.00			
Other Fund Sources	0.00			
Total Expenditures	0.00			
Other Fund Uses	0.00			
Ending Balance	0.00			
CAPITAL PROJECTS FUND		X	X	
Beginning Balance	3,800,575.00			
Total Revenue	3,460,827.00			
Other Fund Sources	0.00			
Total Expenditures	(2,338,129.00)			
Other Fund Uses	0.00			
Ending Balance	4,923,273.00			
FIDUCIARY FUND			X	
Beginning Balance	250,000.00			
Total Revenue	221,650.00			
Other Fund Sources	0.00			
Total Expenditures	(178,000.00)			
Other Fund Uses	(51,500.00)			
Ending Balance	242,150.00			
GRAND TOTAL OF ALL FUNDS	**15,632,041.50**			

GADSDEN CITY BOARD OF EDUCATION
SUMMARY OF BEGINNING BALANCES
FY 2027

		Total	Funded: State	Funded: Local	Funded: Federal
GENERAL					
Beginning Balance	7,447,922.17	7,447,922.17	x	x	x
SPECIAL REVENUE					
State Legislative Funds	70,000.00		x		
EAT	3,250,000.00		x		
CNP	1,971,437.59			x	
County Commission Funds	12,000.00			x	
City Council	145,000.00			X	
After School	200,000.00				
FLC	18,721.12			x	
Community Education	790,000.00			x	
Erate	19,000.00				
Public School Funds	1,300,000.00			x	
Beginning Balance		7,776,158.71			
DEBT SERVICE					
Beginning Balance	0.00	0.00		x	
CAPITAL PROJECTS					
PSCA Leveraged Debt	575.00		x		
Maintenance	3,800,000.00			x	
		3,800,575.00			
FIDUCIARY					
Beginning Balance	250,000.00	250,000.00		x	

GRAND TOTAL OF BEGINNING BALANCES **19,274,655.88**

GADSDEN CITY BOARD OF EDUCATION
Projected Enrollment

	ADM FY26	ADM FY27	Grade Level	
Gadsden City High	1,344	1,414	9 - 12	70
Litchfield Middle	248	264	6 - 8	16
Gadsden Middle	433	431	6 - 8	(2)
Emma Sansom Middle	330	304	6 - 8	(26)
Adams Elementary	428	409	K - 5	(20)
Donehoo Elementary	204	233	K - 5	29
Eura Brown Elementary	318	319	K - 5	1
Floyd Elementary	345	372	K - 5	27
Mitchell Elementary	241	237	K - 5	(3)
Striplin Elementary	392	402	K - 5	10
Thompson Elementary	254	250	K - 5	(4)
Walnut Park Elementary	199	194	K - 5	(5)
TOTAL	4,736	4,829		93

GADSDEN CITY BOE

**SALARY & BENEFITS
AS A PERCENTAGE OF
TOTAL EXPENDITURES**

	FY 2027		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	GENERAL FUND	SPECIAL REVENUE FUND
Total Salary & Benefits	47,544,442.23	8,241,953.37	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	54,264,222.49	16,800,913.00	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	**87.62%**	**49.06%**	**83.41%**	**34.45%**	**85.51%**	**49.10%**	**80.88%**	**65.00%**	**83.25%**	**49.69%**

FOR FISCAL YEAR OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FY27 Amount	FY26 Amount	FY25 Amount	FY24 Amount	FY23 Amount
GENERAL FUND					
Beginning Balance	7,447,922.17	8,194,597.01	7,770,810.36	6,015,935.86	5,036,473.68
Total Revenue	53,889,775.00	50,298,527.00	48,643,910.49	48,723,532.06	45,382,489.07
Total Expenditures	(54,264,222.49)	(50,830,514.05)	(50,288,689.77)	(46,813,592.17)	(45,163,370.34)
Other Fund Sources (Uses)	317,974.08	282,769.11	(687,284.11)	(155,065.39)	770,401.00
Ending Balance	7,391,448.76	7,945,379.07	5,438,746.97	7,770,810.36	6,025,993.41
TOTAL ALL FUNDS					
Beginning Balance	19,274,655.88	19,473,071.19	18,694,985.68	11,954,118.97	11,473,160.09
Total Revenue	69,620,676.00	67,052,009.00	66,902,350.81	84,252,273.19	75,408,860.61
Total Expenditures	(73,581,264.49)	(72,604,551.86)	(73,229,487.03)	(77,932,093.09)	(75,248,042.90)
Other Fund Sources (Uses)	317,974.09	282,769.12	232,715.90	271,934.61	770,401.01
Ending Balance	15,632,041.48	14,203,297.45	12,600,565.36	18,546,233.68	12,404,378.81

GADSDEN CITY SCHOOLS
ALLOCATION SCHEDULE
FY 2026-2027

	Units	Classroom Supplies
Amount per Unit		**$ 1,000.00**
Gadsden City High	78.77	78,770
Litchfield Middle	13.49	13,490
Gadsden Middle	22.00	22,000
Donehoo	15.06	15,060
Adams	26.07	26,070
Eura Brown	20.00	20,000
Floyd	23.83	23,830
Emma Sansom Middle	15.51	15,510
Mitchell	15.17	15,170
Thompson	16.16	16,160
Striplin	25.85	25,850
Walnut Park	12.59	12,590
Alternative School	6.50	6,500
GRAND TOTAL	291.00	291,000

GADSDEN CITY SCHOOLS
ALLOCATION SCHEDULE
FY 2026-2027

		003	005	004
	Units	State Technology	Library Enhancement	Professional Development
Amount per Unit		**$ 500.00**	**$ 157.72**	**$ 100.00**
Gadsden City High	87.27	43,635	13,764	8,726
Litchfield Middle	16.99	8,495	2,680	1,699
Gadsden Middle	26.00	13,000	4,101	2,600
Donehoo	17.06	8,530	2,691	1,706
Adams	29.07	14,535	4,585	2,907
Eura Brown	23.00	11,500	3,628	2,300
Floyd	26.83	13,415	4,232	2,683
Emma Sansom Middle	19.51	9,755	3,077	1,951
Mitchell	17.17	8,585	2,708	1,717
Thompson	18.66	9,330	2,943	1,866
Striplin	28.85	14,425	4,550	2,885
Walnut Park	14.59	7,295	2,301	1,459
Alternative School	6.50	3,252	1,025	651
GRAND TOTAL	331.50	165,752	52,284	33,150

LOCAL ALLOCATED FUNDS
FY 27

Janitorial	ADM	$ Per ADM	Subtotal
GCHS	1,413.95	20.00	28,324.00
LMS	264.30	15.00	3,964.50
GMS	430.80	15.00	6,462.00
ESMS	303.95	15.00	4,559.25
Alternative			2,500.00
Adams	408.55	15.00	6,128.25
Eura Brown	318.90	15.00	4,783.50
Donehoo	233.15	15.00	3,497.25
Floyd	371.90	15.00	5,578.50
Mitchell	237.20	15.00	3,558.00
Striplin	401.55	15.00	6,023.25
Thompson	250.20	15.00	3,753.00
Walnut Park	194.10	15.00	2,911.50
	4,828.55		82,043.00

Common Purchases	Units	$ Per Unit	Amount Allocated
GCHS	78.77	100.00	7,877.00
LMS	13.49	100.00	1,349.00
GMS	22.00	100.00	2,200.00
ESMS	15.51	100.00	1,551.00
Adams	26.07	100.00	2,607.00
Eura Brown	20.00	100.00	2,000.00
Donehoo	15.06	100.00	1,506.00
Floyd	23.83	100.00	2,383.00
Mitchell	15.17	100.00	1,517.00
Striplin	25.85	100.00	2,585.00
Thompson	16.16	100.00	1,616.00
Walnut Park	12.59	100.00	1,259.00
	284.50		28,450.00
	569.00		56,900.00

Alabama State Department of Education

Attachment to Exhibit P-I

SUPPLEMENTAL INFORMATION TO
PROPOSED FY 2027 BUDGET
As required by Section 16-13-140,
Code of Alabama 1975

LEA GADSDEN CITY

SYSTEM TOTALS

ADM (Prior year used for allocation purposes)		**4,828.50**
Earned Units		
Teachers		284.50
Principals		12.00
Assistant Principals		7.00
Counselors		10.00
Librarians		11.50 .75
Vocational Ed. Director		.75
Vocational Ed. Counselors		0.00
* Additional Units		
Total Units		325.75
Salaries		$20,329,263
Fringe Benefits		$8,843,254
Other Current Expenses		$
Classroom Instructional Support		$
Student Materials ($1,000.00/unit)		$325,750
Technology ($500.00/unit)		$162,875
Library Enhancement ($157.72/unit)		$51,378
Professional Development ($100.00/unit)		$32,575
Textbooks/Digital Resources ($100.00/adm)		$482,850
Total Foundation Programs		**$40,832,366**
Less: Local Funds (10 Mills)		$3,853,790
Total State Allocation (Foundation Program)		**$36,254,002**
Additional State Appropriations		
School Nurse		$646,022
Technology Coordinator		$74,213
Salaries – 1% per Act 97-238		$0.00
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	284.50	26.51	15.65	34.5		361.16
Librarians	11.5		0.5	0.5		12.5
Counselors	10.0	0.9	2.38	2.22		15.5
Administrators	19.75			4.0		23.75
Certified Support Personnel		6.68	4.93	1.39		13.0
Non. Cert. Supp. Personnel		11.0	70.9	75.0		156.9
Total	325.75	45.09	94.36	117.61		582.81

Alabama State Department of Education

Attachment to Exhibit P-II

SUPPLEMENTAL INFORMATION TO

PROPOSED FY 2027 BUDGET

As required by Section 16-13-140,

Code of Alabama 1975

LEA GADSDEN CITY

NAME OF SCHOOL OR COST CENTER GADSDEN CITY HS

GRADE LEVELS 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)		**1,413.95**
Earned Units		
Teachers		78.77
Principals		1.0
Assistant Principals		2.5
Counselors		3.0
Librarians		2.0
Vocational Ed. Director		0.0
Vocational Ed. Counselors		0.0
* Additional Units		
Total Units		87.27
Salaries		$5,531,895
Fringe Benefits		$2,393,423
Other Current Expenses		$
Classroom Instructional Support		$
Student Materials ($1,000.00/unit)		$87,270
Technology ($500.00/unit)		$43,635
Library Enhancement ($157.72/unit)		$13,764
Professional Development ($100.00/unit)		$8,727
Textbooks/Digital Resources ($100.00/adm)		$141,395
Total Foundation Programs		**$8,220,109**
II. PROJECTED ENROLLMENT		
(To be completed by LEA)		
III. PROJECTED EMPLOYEES		
(To be completed by LEA)		

	NUMBER BY Source of Funds					TOTAL EMPLOYEES
Type	**State Earned**	**Other State**	**Federal**	**Local**		
Teachers	78.77	2.65	6.62	10.0		98.04
Librarians	2.0					2.0
Counselors	3.0	0.4	1.0	0.6		4.0
Administrators	3.5			1.5		5.0
Certified Support Personnel		1.0	1.0			2.0
Non. Cert. Supp. Personnel			16.0	16.0		32.0
Total	87.27	4.05	24.62	28.1		143.04

Alabama State Department of Education

Attachment to Exhibit P-II

SUPPLEMENTAL INFORMATION TO

PROPOSED FY 2027 BUDGET

As required by Section 16-13-140,

Code of Alabama 1975

LEA GADSDEN CITY

NAME OF SCHOOL OR COST CENTER GADSDEN MIDDLE

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)		**430.8**
Earned Units		
Teachers		22.0
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		26.0
Salaries		$1,580,398
Fringe Benefits		$695,318
Other Current Expenses		$
Classroom Instructional Support		$
Student Materials ($1,000.00/unit)		$26,000
Technology ($500.00/unit)		$13,000
Library Enhancement ($157.72/unit)		$4,101
Professional Development ($100.00/unit)		$2,600
Textbooks/Digital Resources ($100.00/adm)		$43,080
Total Foundation Programs		**$2,364,497**
II. PROJECTED ENROLLMENT		
(To be completed by LEA)		
III. PROJECTED EMPLOYEES		
(To be completed by LEA)		

	NUMBER BY Source of Funds					**TOTAL EMPLOYEES**
Type	**State Earned**	**Other State**	**Federal**	**Local**		
Teachers	22.0	0.55	0.45	2.55		25.55
Librarians	1.0					1.0
Counselors	1.0					1.0
Administrators	2.0					2.0
Certified Support Personnel		1.0				1.0
Non. Cert. Supp. Personnel			5.0	3.0		8.0
Total	26.0	1.55	5.45	5.55		38.55

Alabama State Department of Education

Attachment to Exhibit P-II

SUPPLEMENTAL INFORMATION TO

PROPOSED FY 2027 BUDGET

As required by Section 16-13-140,

Code of Alabama 1975

LEA GADSDEN CITY

NAME OF SCHOOL OR COST CENTER LITCHFIELD MIDDLE

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)		**264.3**
Earned Units		
Teachers		13.49
Principals		1.0
Assistant Principals		.50
Counselors		1.0
Librarians		1.0
Vocational Ed. Director		0.0
Vocational Ed. Counselors		0.0
* Additional Units		
Total Units		16.99
Salaries		$1,110,589
Fringe Benefits		$473,545
Other Current Expenses		$
Classroom Instructional Support		$
Student Materials ($1,000.00/unit)		$16,990
Technology ($500.00/unit)		$8,495
Library Enhancement ($157.72/unit)		$2,680
Professional Development ($100.00/unit)		$1,699
Textbooks/Digital Resources ($100.00/adm)		$26,430
Total Foundation Programs		**$1,640,428**
II. PROJECTED ENROLLMENT		
(To be completed by LEA)		
III. PROJECTED EMPLOYEES		
(To be completed by LEA)		

	NUMBER BY Source of Funds					**TOTAL**
Type	**State Earned**	**Other State**	**Federal**	**Local**		**EMPLOYEES**
Teachers	**13.49**		**0.85**	**5.5**		**19.84**
Librarians	**1.0**					**1.0**
Counselors	**1.0**					**1.0**
Administrators	**1.5**			**0.5**		**2.0**
Certified Support Personnel	**.39**	**.61**				**1.0**
Non. Cert. Supp. Personnel			**3.0**	**11.0**		**14.0**
Total	**17.38**	**0.61**	**3.85**	**17.0**		**38.84**

Alabama State Department of Education

Attachment to Exhibit P-II

SUPPLEMENTAL INFORMATION TO

PROPOSED FY 2027 BUDGET

As required by Section 16-13-140,

Code of Alabama 1975

LEA GADSDEN CITY

NAME OF SCHOOL OR COST CENTER SANSOM MIDDLE

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)		**303.95**
Earned Units		
Teachers		15.51
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		19.51
Salaries		$1,204,410
Fringe Benefits		$525,693
Other Current Expenses		$
Classroom Instructional Support		$
Student Materials ($1,000.00/unit)		$19,510
Technology ($500.00/unit)		$9,755
Library Enhancement ($157.72/unit)		$3,077
Professional Development ($100.00/unit)		$1,951
Textbooks/Digital Resources ($100.00/adm)		$30,395
Total Foundation Programs		**$1,794,791**
II. PROJECTED ENROLLMENT		
(To be completed by LEA)		
III. PROJECTED EMPLOYEES		
(To be completed by LEA)		

	NUMBER BY Source of Funds					TOTAL
Type	**State Earned**	**Other State**	**Federal**	**Local**		**EMPLOYEES**
Teachers	15.51	0.79	0.57	2.49		19.36
Librarians	1.0					1.0
Counselors	1.0					1.0
Administrators	2.0					2.0
Certified Support Personnel		0.75	0.25			1.0
Non. Cert. Supp. Personnel			3.0	4.0		7.0
Total	19.0	1.54	3.82	6.49		31.36

Alabama State Department of Education

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SUPPLEMENTAL INFORMATION TO

PROPOSED FY 2027 BUDGET

As required by Section 16-13-140,

Code of Alabama 1975

LEA GADSDEN CITY

NAME OF SCHOOL OR COST CENTER THOMPSON ELEMENTARY

GRADE LEVELS 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)		**250.2**
Earned Units		
Teachers		16.16
Principals		1.0
Assistant Principals		0.0
Counselors		0.5
Librarians		1.0
Vocational Ed. Director		0.0
Vocational Ed. Counselors		0.0
* Additional Units		
Total Units		18.66
Salaries		$1,107,545
Fringe Benefits		$491,590
Other Current Expenses		$
Classroom Instructional Support		$
Student Materials ($1,000.00/unit)		$18,660
Technology ($500.00/unit)		$9,330
Library Enhancement ($157.72/unit)		$2,943
Professional Development ($100.00/unit)		$1,866
Textbooks/Digital Resources ($100.00/adm)		$25,020
Total Foundation Programs		**$1,656,954**
II. PROJECTED ENROLLMENT		
(To be completed by LEA)		
III. PROJECTED EMPLOYEES		
(To be completed by LEA)		

	NUMBER BY					
	Source of Funds					TOTAL
Type	State Earned	Other State	Federal	Local		EMPLOYEES
Teachers	16.16	3.0		1.66		20.82
Librarians	1.0					1.0
Counselors	0.5					0.5
Administrators	1.0					1.0
Certified Support Personnel			0.9	0.1		1.0
Non. Cert. Supp. Personnel		1.0	3.0	6.0		10.0
Total	18.66	4.0	3.9	7.76		24.32

Alabama State Department of Education

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SUPPLEMENTAL INFORMATION TO

PROPOSED FY 2027 BUDGET

As required by Section 16-13-140,

Code of Alabama 1975

LEA GADSDEN CITY

NAME OF SCHOOL OR COST CENTER EURA BROWN ELEMENTARY

GRADE LEVELS 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)		**318.9**
Earned Units		
Teachers		20.0
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		23.0
Salaries		$1,513,938
Fringe Benefits		$643,945
Other Current Expenses		$
Classroom Instructional Support		$
Student Materials ($1,000.00/unit)		$23,000
Technology ($500.00/unit)		$11,500
Library Enhancement ($157.72/unit)		$3,628
Professional Development ($100.00/unit)		$2,300
Textbooks/Digital Resources ($100.00/adm)		$31,890
Total Foundation Programs		**$2,230,201**
II. PROJECTED ENROLLMENT		
(To be completed by LEA)		
III. PROJECTED EMPLOYEES		
(To be completed by LEA)		

	NUMBER BY Source of Funds					TOTAL EMPLOYEES
Type	**State Earned**	**Other State**	**Federal**	**Local**		
Teachers	20.0	2.68		3.17		25.85
Librarians	1.0					1.0
Counselors	0.5			0.5		1.0
Administrators	1.5			0.5		2.0
Certified Support Personnel		1.0				1.0
Non. Cert. Supp. Personnel		2.0	3.0	4.0		9.0
Total	23.0	5.68	3.0	8.17		39.85

Alabama State Department of Education

Attachment to Exhibit P-II

SUPPLEMENTAL INFORMATION TO

PROPOSED FY 2027 BUDGET

As required by Section 16-13-140,

Code of Alabama 1975

LEA GADSDEN CITY

NAME OF SCHOOL OR COST CENTER STRIPLIN ELEMENTARY

GRADE LEVELS 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)		**401.55**
Earned Units		
Teachers		25.85
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		28.85
Salaries		$1,709,912
Fringe Benefits		$761,139
Other Current Expenses		$
Classroom Instructional Support		$
Student Materials ($1,000.00/unit)		$28,850
Technology ($500.00/unit)		$14,425
Library Enhancement ($157.72/unit)		$4,550
Professional Development ($100.00/unit)		$2,885
Textbooks/Digital Resources ($100.00/adm)		$40,155
Total Foundation Programs		**$2,561,916**
II. PROJECTED ENROLLMENT		
(To be completed by LEA)		
III. PROJECTED EMPLOYEES		
(To be completed by LEA)		

	NUMBER BY Source of Funds					TOTAL
Type	**State Earned**	**Other State**	**Federal**	**Local**		**EMPLOYEES**
Teachers	25.85	3.0	0.98			29.83
Librarians	1.0					1.0
Counselors	0.5			0.5		1.0
Administrators	1.5			0.5		2.0
Certified Support Personnel		0.53	0.47			1.0
Non. Cert. Supp. Personnel		2.0	6.0	7.0		15.0
Total	28.85	5.53	7.45	8.0		49.83

Alabama State Department of Education

Attachment to Exhibit P-II

SUPPLEMENTAL INFORMATION TO

PROPOSED FY 2027 BUDGET

As required by Section 16-13-140,

Code of Alabama 1975

LEA GADSDEN CITY

NAME OF SCHOOL OR COST CENTER ADAMS ELEMENTARY

GRADE LEVELS 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)		**408.55**
Earned Units		
Teachers		26.07
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		29.07
Salaries		$1,759,476
Fringe Benefits		$776,296
Other Current Expenses		$
Classroom Instructional Support		$
Student Materials ($1,000.00/unit)		$29,070
Technology ($500.00/unit)		$14,535
Library Enhancement ($157.72/unit)		$4,585
Professional Development ($100.00/unit)		$2,907
Textbooks/Digital Resources ($100.00/adm)		$40,855
Total Foundation Programs		**$2,627,724**
II. PROJECTED ENROLLMENT		
(To be completed by LEA)		
III. PROJECTED EMPLOYEES		
(To be completed by LEA)		

	NUMBER BY Source of Funds					TOTAL EMPLOYEES
Type	**State Earned**	**Other State**	**Federal**	**Local**		
Teachers	26.07	3.07	2.93	0.25		32.32
Librarians	1.0					1.0
Counselors	0.5		0.5			1.0
Administrators	1.5			0.5		2.0
Certified Support Personnel		0.2	0.4	0.4		1.0
Non. Cert. Supp. Personnel	0.1	2.0	15.9	12.0		30.0
Total	29.07	5.27	19.73	13.15		67.32

Alabama State Department of Education

Attachment to Exhibit P-II

SUPPLEMENTAL INFORMATION TO

PROPOSED FY 2027 BUDGET

As required by Section 16-13-140,

Code of Alabama 1975

LEA GADSDEN CITY

NAME OF SCHOOL OR COST CENTER WALNUT PARK ELEMENTARY
GRADE LEVELS 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)		**194.1**
Earned Units		
Teachers		12.59
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		14.59
Salaries		$912,516
Fringe Benefits		$395,745
Other Current Expenses		$
Classroom Instructional Support		$
Student Materials ($1,000.00/unit)		$14,590
Technology ($500.00/unit)		$7,295
Library Enhancement ($157.72/unit)		$2,301
Professional Development ($100.00/unit)		$1,459
Textbooks/Digital Resources ($100.00/adm)		$19,410
Total Foundation Programs		**$1,353,316**
II. PROJECTED ENROLLMENT		
(To be completed by LEA)		
III. PROJECTED EMPLOYEES		
(To be completed by LEA)		

	NUMBER BY Source of Funds					TOTAL EMPLOYEES
Type	**State Earned**	**Other State**	**Federal**	**Local**		
Teachers	12.59	2.0	.05	2.93		17.57
Librarians	0.5		0.5			1.0
Counselors	0.5		0.5			1.0
Administrators	1.0					1.0
Certified Support Personnel	0.1	0.4	0.5			1.0
Non. Cert. Supp. Personnel			3.0	3.0		6.0
Total	14.69	2.4	5.0	5.93		27.57

Alabama State Department of Education

Attachment to Exhibit P-II

SUPPLEMENTAL INFORMATION TO

PROPOSED FY 2027 BUDGET

As required by Section 16-13-140,

Code of Alabama 1975

LEA GADSDEN CITY

NAME OF SCHOOL OR COST CENTER DONEHOO ELEMENTARY

GRADE LEVELS 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)		**233.15**
Earned Units		
Teachers		15.06
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		17.06
Salaries		$1,051,618
Fringe Benefits		$458,918
Other Current Expenses		$
Classroom Instructional Support		$
Student Materials ($1,000.00/unit)		$17,060
Technology ($500.00/unit)		$8,530
Library Enhancement ($157.72/unit)		$2,691
Professional Development ($100.00/unit)		$1,706
Textbooks/Digital Resources ($100.00/adm)		$23,315
Total Foundation Programs		**$1,563,838**
II. PROJECTED ENROLLMENT (To be completed by LEA)		
III. PROJECTED EMPLOYEES (To be completed by LEA)		

	NUMBER BY Source of Funds					**TOTAL**
Type	**State Earned**	**Other State**	**Federal**	**Local**		**EMPLOYEES**
Teachers	15.06	3.0	1.0	1.23		20.29
Librarians	0.5					0.5
Counselors	0.5	0.5				1.0
Administrators	1.0					1.0
Certified Support Personnel		0.53	0.47			1.0
Non. Cert. Supp. Personnel		2.0	3.0	2.0		7.0
Total	17.06	6.03	4.47	3.23		30.79

Alabama State Department of Education

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SUPPLEMENTAL INFORMATION TO

PROPOSED FY 2027 BUDGET

As required by Section 16-13-140,

Code of Alabama 1975

LEA GADSDEN CITY

NAME OF SCHOOL OR COST CENTER MITCHELL ELEMENTARY

GRADE LEVELS 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)		**237.20**
Earned Units		
Teachers		15.17
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		17.17
Salaries		$1,121,362
Fringe Benefits		$478,618
Other Current Expenses		$
Classroom Instructional Support		$
Student Materials ($1,000.00/unit)		$17,170
Technology ($500.00/unit)		$8,585
Library Enhancement ($157.72/unit)		$2,708
Professional Development ($100.00/unit)		$1,717
Textbooks/Digital Resources ($100.00/adm)		$23,720
Total Foundation Programs		**$1,653,880**
II. PROJECTED ENROLLMENT		
(To be completed by LEA)		
III. PROJECTED EMPLOYEES		
(To be completed by LEA)		

	NUMBER BY Source of Funds					TOTAL EMPLOYEES
Type	**State Earned**	**Other State**	**Federal**	**Local**		
Teachers	15.17	1.0	1.0	3.84		21.01
Librarians	0.5			0.5		1.0
Counselors	0.5			0.5		1.0
Administrators	1.0					1.0
Certified Support Personnel		0.6		0.4		1.0
Non. Cert. Supp. Personnel		1.0	4.0	3.0		8.0
Total	17.17	2.6	5.0	8.24		33.01

Alabama State Department of Education

Attachment to Exhibit P-II

SUPPLEMENTAL INFORMATION TO

PROPOSED FY 2027 BUDGET

As required by Section 16-13-140,

Code of Alabama 1975

LEA GADSDEN CITY

NAME OF SCHOOL OR COST CENTER FLOYD ELEMENTARY

GRADE LEVELS 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)		**371.9**
Earned Units		
Teachers		23.83
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		26.83
Salaries		$1,630,418
Fringe Benefits		$717,686
Other Current Expenses		$
Classroom Instructional Support		$
Student Materials ($1,000.00/unit)		$26,830
Technology ($500.00/unit)		$13,415
Library Enhancement ($157.72/unit)		$4,232
Professional Development ($100.00/unit)		$2,683
Textbooks/Digital Resources ($100.00/adm)		$37,190
Total Foundation Programs		**$2,432,454**
II. PROJECTED ENROLLMENT		
(To be completed by LEA)		
III. PROJECTED EMPLOYEES		
(To be completed by LEA)		

	NUMBER BY					
	Source of Funds					**TOTAL**
Type	**State Earned**	**Other State**	**Federal**	**Local**		**EMPLOYEES**
Teachers	23.83	4.77	1.2	0.88		30.68
Librarians	1.0					1.0
Counselors	0.5		.38	.12		1.0
Administrators	1.5			0.5		2.0
Certified Support Personnel		.06	.94			1.0
Non. Cert. Supp. Personnel		1.0	6.0	4.0		11.0
Total	26.83	5.83	8.52	5.5		46.68

	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**
Sercurity 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/Continuning Education	
Non-Public School Programs	
Community Services	
Payments Made on Behalf of Other Schools	
Other	
OTHER FUND USES	**9900-9999**
Interfund Operating Transfers Out	

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

	Account Number
PERSONAL SERVICES	**010-199**
Salaries - Certificated Personnel	
Salaries - Support Personnel	
Other Compensation	
EMPLOYEE BENEFITS	**200-299**
Health Insurance	
Retirement	
Social Security	
Medicare	
Unemployment Compensation	
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
OTHER OBJECTS	**600-899**
Interest - Short-term Loans	
Association Dues	
OTHER FUND USES	**900-997**
Indirect Cost	
Interfund Transfers	
Debt Service Long-Term	

GLOSSARY OF TERMS

1. **Beginning Balance-October 1st** — 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.