

GADSDEN CITY BOARD OF EDUCATION
SYSTEM #144

PROPOSED ANNUAL BUDGET

FOR FISCAL YEAR OCTOBER 1, 2021 - SEPTEMBER 30, 2022

Hearing #1 September 2nd

Hearing #2 September 7th

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

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



SUPPLEMENTAL INFORMATION

FY 2022 BUDGET

As required by Section 16-13-140, Code of Alabama 1975
FY 2022 ETF - ENACTED

Gadsden City
SYSTEM TOTALS

ADM (Prior year used for allocation purposes)

4,824.95

Earned Units

Teachers	280.91
Principals	12.00
Assitant Principals	4.00
Counselors	10.00
Librarians	11.50
Career Tech Director	.75
Career Tech Counselors	.00

Total Units

319.16

Salaries \$17,636,927

Fringe Benefits \$6,790,270

Classroom Instructional Support

Teacher Materials and Supplies (\$700/unit)	\$223,412
Technology (\$500/unit)	\$159,580
Library Enhancement (\$157.72/unit)	\$50,338
Professional Development (\$100/unit)	\$31,916
Common Purchase (\$0/unit)	\$0
Textbooks (\$75/adm)	\$361,874

Total Foundation Program

\$31,861,492

Less: Local Funds \$3,881,160

Total State Allocation (Foundation Program)

\$27,980,332

Additional State Appropriations

School Nurse	\$273,651
Salaries - 1% per ACT 97-238	\$0
Technology Coordinator	\$60,966
At Risk	\$175,844

II. PROJECTED ENROLLMENT

(To be completed by LEA)

4,824.95

III. PROJECTED EMPLOYEES

(To be completed by LEA)

Type	NUMBER BY			
	Source of Funds			
	STATE EARNED	OTHER STATE	FEDERAL	LOCAL
Teachers	360.43	9.32	17.92	12.35
Librarians	11.5	0	0.5	0
Counselors	13.57	0.55	0.70	0.12
Administrators	22.55	0.7	10.2	2.55
Certified Support Personnel	4.35	0	11.5	1.15
Non. Cert. Supp. Personnel	70.10	2.77	9.63	13.5
Total	496.50	13.34	130.51	29.67

TOTAL EMPLOYEES

406.02

12

15

36

17

134

472.02

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SUPPLEMENTAL INFORMATION

Alabama State Department of Education
Attachment to Exhibit P-II

FY 2022 BUDGET

Gadsden City

As required by Section 16-13-140, Code of Alabama 1975
FY 2022 ETF - ENACTED

144

NAME OF SCHOOL OR COST CENTER Gadsden City Board Of Education - 0001

Grade Levels _____

**I. FOUNDATION PROGRAM OPERATING RESOURCES
EARNED BY SCHOOL (STATE AND LOCAL FUNDS)**

(To be completed by SDE)

ADM (Prior year used for allocation purposes)

82

Earned Units

Teachers	5.75
Principals	.00
Assitant Principals	.00
Counselors	.00
Librarians	.00
Career Tech Director	.75
Career Tech Counselors	.00
* Additional Units	.00

Total Units

6.50

Salaries \$404,460

Fringe Benefits \$147,468

Classroom Instructional Support

Teacher Materials and Supplies (\$700/unit)	\$4,550
Technology (\$500/unit)	\$3,250
Library Enhancement (\$157.72/unit)	1025
Professional Development (\$100/unit)	\$650
Common Purchase (\$0/unit)	\$0
Textbooks (\$75/adm)	\$6,150

Total Foundation Program

\$567,553

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II. PROJECTED ENROLLMENT BY SCHOOL

(To be completed by LEA)

III. PROJECTED EMPLOYEES BY SCHOOL/COST CENTER

(To be completed by LEA)

Type	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
	STATE EARNED	OTHER STATE	FEDERAL	LOCAL	
Teachers	2.30	1.25	4.55	1.84	10
Librarians					
Counselors					
Administrators	1.55	0.7	10.2	2.55	15
Certified Support Personnel	1.15		1.7	1.15	4
Non. Cert. Supp. Personnel	14	1	12.9	12.1	42
Total	21.00	2.95	29.35	17.64	71

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FY 2022 BUDGET

Gadsden City

As required by Section 16-13-140, Code of Alabama 1975
FY 2022 ETF - ENACTED

144

NAME OF SCHOOL OR COST CENTER Litchfield Middle School - 0040

Grade Levels _____

I. FOUNDATION PROGRAM OPERATING RESOURCES

EARNED BY SCHOOL (STATE AND LOCAL FUNDS)

(To be completed by SDE)

ADM (Prior year used for allocation purposes)

275.4

Earned Units

Teachers	13.77
Principals	1.00
Assitant Principals	.50
Counselors	1.00
Librarians	1.00
Career Tech Director	.00
Career Tech Counselors	.00
* Additional Units	.00

Total Units

17.27

Salaries \$997,416

Fringe Benefits \$376,037

Classroom Instructional Support

Teacher Materials and Supplies (\$700/unit)	\$12,089
Technology (\$500/unit)	\$8,635
Library Enhancement (\$157.72/unit)	2724
Professional Development (\$100/unit)	\$1,727
Common Purchase (\$0/unit)	\$0
Textbooks (\$75/adm)	\$20,655

Total Foundation Program

\$1,419,283

II. PROJECTED ENROLLMENT BY SCHOOL

(To be completed by LEA)

275.4

III. PROJECTED EMPLOYEES BY SCHOOL/COST CENTER

(To be completed by LEA)

Type	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
	STATE EARNED	OTHER STATE	FEDERAL	LOCAL	
Teachers	17			2	<u>19</u>
Librarians	1				<u>1</u>
Counselors	1				<u>1</u>
Administrators	2				<u>2</u>
Certified Support Personnel			1		<u>1</u>
Non. Cert. Supp. Personnel	3		7		<u>10</u>
Total	24		8	2	<u>34</u>

SUPPLEMENTAL INFORMATION

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FY 2022 BUDGET

Gadsden City

As required by Section 16-13-140, Code of Alabama 1975
FY 2022 ETF - ENACTED

144

NAME OF SCHOOL OR COST CENTER Gadsden Middle School - 0050

Grade Levels _____

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

ADM (Prior year used for allocation purposes)

440.85

Earned Units

Teachers	22.15
Principals	1.00
Assitant Principals	.50
Counselors	1.00
Librarians	1.00
Career Tech Director	.00
Career Tech Counselors	.00
* Additional Units	.00

Total Units

25.65

Salaries	\$1,403,149
Fringe Benefits	\$541,277
Classroom Instructional Support	
Teacher Materials and Supplies (\$700/unit)	\$17,955
Technology (\$500/unit)	\$12,825
Library Enhancement (\$157.72/unit)	4046
Professional Development (\$100/unit)	\$2,565
Common Purchase (\$0/unit)	\$0
Textbooks (\$75/adm)	\$33,064

\$2,014,881

440.85

Total Foundation Program

II. PROJECTED ENROLLMENT BY SCHOOL

(To be completed by LEA)

III. PROJECTED EMPLOYEES BY SCHOOL/COST CENTER

(To be completed by LEA)

Type	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
	STATE EARNED	OTHER STATE	FEDERAL	LOCAL	
Teachers	24			3	<u>27</u>
Librarians	1				<u>1</u>
Counselors	1				<u>1</u>
Administrators	2				<u>2</u>
Certified Support Personnel			1		<u>1</u>
Non. Cert. Supp. Personnel	4		4		<u>8</u>
Total	32		5	3	<u>40</u>

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FY 2022 BUDGET

Gadsden City

As required by Section 16-13-140, Code of Alabama 1975
FY 2022 ETF - ENACTED

144

NAME OF SCHOOL OR COST CENTER Donehoo Elementary School - 0060

Grade Levels _____

I. FOUNDATION PROGRAM OPERATING RESOURCES

EARNED BY SCHOOL (STATE AND LOCAL FUNDS)

(To be completed by SDE)

ADM (Prior year used for allocation purposes)

229.5

Earned Units

Teachers	14.50
Principals	1.00
Assitant Principals	.00
Counselors	.50
Librarians	.50
Career Tech Director	.00
Career Tech Counselors	.00
* Additional Units	.00

Total Units

16.50

Salaries

\$884,430

Fringe Benefits

\$344,930

Classroom Instructional Support

Teacher Materials and Supplies	(\$700/unit)	\$11,550
Technology	(\$500/unit)	\$8,250
Library Enhancement	(\$157.72/unit)	2602
Professional Development	(\$100/unit)	\$1,650
Common Purchase	(\$0/unit)	\$0
Textbooks	(\$75/adm)	\$17,213

\$1,270,625

Total Foundation Program

II. PROJECTED ENROLLMENT BY SCHOOL

(To be completed by LEA)

229.5

III. PROJECTED EMPLOYEES BY SCHOOL/COST CENTER

(To be completed by LEA)

Type	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
	STATE EARNED	OTHER STATE	FEDERAL	LOCAL	
Teachers	19.5		2	.5	22
Librarians	0.5				0.5
Counselors	0.85	.15			1
Administrators	4				1
Certified Support Personnel			1		1
Non. Cert. Supp. Personnel	3.4		2	.4	6
Total	26.45	.15	5	.9	31.5

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FY 2022 BUDGET

Gadsden City

As required by Section 16-13-140, Code of Alabama 1975
FY 2022 ETF - ENACTED

144

NAME OF SCHOOL OR COST CENTER Adams Elementary School - 0085

Grade Levels _____

I. FOUNDATION PROGRAM OPERATING RESOURCES

EARNED BY SCHOOL (STATE AND LOCAL FUNDS)

(To be completed by SDE)

ADM (Prior year used for allocation purposes)

389.3

Earned Units

Teachers	24.61
Principals	1.00
Assitant Principals	.00
Counselors	.50
Librarians	1.00
Career Tech Director	.00
Career Tech Counselors	.00
* Additional Units	.00

Total Units

27.11

Salaries \$1,444,740

Fringe Benefits \$564,362

Classroom Instructional Support

Teacher Materials and Supplies	(\$700/unit)	\$18,977
Technology	(\$500/unit)	\$13,555
Library Enhancement	(\$157.72/unit)	4276
Professional Development	(\$100/unit)	\$2,711
Common Purchase	(\$0/unit)	\$0
Textbooks	(\$75/adm)	\$29,198

Total Foundation Program

\$2,077,819

II. PROJECTED ENROLLMENT BY SCHOOL

(To be completed by LEA)

389.3

III. PROJECTED EMPLOYEES BY SCHOOL/COST CENTER

(To be completed by LEA)

Type	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
	STATE EARNED	OTHER STATE	FEDERAL	LOCAL	
Teachers	34	1.85	1.45	.5	38
Librarians	1				1
Counselors	0.5		.38	.12	1
Administrators	1				1
Certified Support Personnel	1				1
Non. Cert. Supp. Personnel	2.5		17.5		20
Total	40	1.85	19.53	.42	62

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FY 2022 BUDGET

Gadsden City

As required by Section 16-13-140, Code of Alabama 1975
FY 2022 ETF - ENACTED

144

NAME OF SCHOOL OR COST CENTER Eura Brown Elementary School - 0120

Grade Levels _____

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

ADM (Prior year used for allocation purposes)

330.3

Earned Units

Teachers	20.79
Principals	1.00
Assitant Principals	.00
Counselors	.50
Librarians	1.00
Career Tech Director	.00
Career Tech Counselors	.00
* Additional Units	.00

Total Units

23.29

Salaries \$1,368,905

Fringe Benefits \$514,087

Classroom Instructional Support

Teacher Materials and Supplies (\$700/unit)	\$16,303
Technology (\$500/unit)	\$11,645
Library Enhancement (\$157.72/unit)	3673
Professional Development (\$100/unit)	\$2,329
Common Purchase (\$0/unit)	\$0
Textbooks (\$75/adm)	\$24,772

Total Foundation Program

\$1,941,714

II. PROJECTED ENROLLMENT BY SCHOOL

(To be completed by LEA)

330.3

III. PROJECTED EMPLOYEES BY SCHOOL/COST CENTER

(To be completed by LEA)

Type	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
	STATE EARNED	OTHER STATE	FEDERAL	LOCAL	
Teachers	27.05	0.2		.75	28
Librarians	1				1
Counselors	1				1
Administrators	1				1
Certified Support Personnel			1/3		1
Non. Cert. Supp. Personnel	4				7
Total	34.05	0.2	4	.75	39

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FY 2022 BUDGET

Gadsden City

As required by Section 16-13-140, Code of Alabama 1975
FY 2022 ETF - ENACTED

144

NAME OF SCHOOL OR COST CENTER Floyd Elementary School - 0125

Grade Levels _____

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

ADM (Prior year used for allocation purposes)

309.6

Earned Units

Teachers	19.34
Principals	1.00
Assitant Principals	.00
Counselors	.50
Librarians	1.00
Career Tech Director	.00
Career Tech Counselors	.00
* Additional Units	.00

Total Units

21.84

Salaries \$1,227,564

Fringe Benefits \$469,868

Classroom Instructional Support

Teacher Materials and Supplies (\$700/unit)	\$15,288
Technology (\$500/unit)	\$10,920
Library Enhancement (\$157.72/unit)	3445
Professional Development (\$100/unit)	\$2,184
Common Purchase (\$0/unit)	\$0
Textbooks (\$75/adm)	\$23,220

\$1,752,489

309.0

Total Foundation Program

II. PROJECTED ENROLLMENT BY SCHOOL

(To be completed by LEA)

III. PROJECTED EMPLOYEES BY SCHOOL/COST CENTER

(To be completed by LEA)

Type	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
	STATE EARNED	OTHER STATE	FEDERAL	LOCAL	
Teachers	23.7	.9	1	.4	24
Librarians	1				1
Counselors	.62		.38		1
Administrators	1				1
Certified Support Personnel			1		1
Non. Cert. Supp. Personnel	3		8		1
Total	29.32	.9	10.38	.4	42

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FY 2022 BUDGET

Gadsden City

As required by Section 16-13-140, Code of Alabama 1975
FY 2022 ETF - ENACTED

144

NAME OF SCHOOL OR COST CENTER Gadsden City High School - 0135

Grade Levels _____

I. FOUNDATION PROGRAM OPERATING RESOURCES

EARNED BY SCHOOL (STATE AND LOCAL FUNDS)

(To be completed by SDE)

ADM (Prior year used for allocation purposes)

1332.3

Earned Units

Teachers	74.23
Principals	1.00
Assitant Principals	2.50
Counselors	3.00
Librarians	2.00
Career Tech Director	.00
Career Tech Counselors	.00
* Additional Units	.00

Total Units

82.73

Salaries \$4,579,784

Fringe Benefits \$1,764,313

Classroom Instructional Support

Teacher Materials and Supplies (\$700/unit)	\$57,911
Technology (\$500/unit)	\$41,365
Library Enhancement (\$157.72/unit)	13048
Professional Development (\$100/unit)	\$8,273
Common Purchase (\$0/unit)	\$0
Textbooks (\$75/adm)	\$99,923

Total Foundation Program

\$6,564,617

II. PROJECTED ENROLLMENT BY SCHOOL

(To be completed by LEA)

1332.30

III. PROJECTED EMPLOYEES BY SCHOOL/COST CENTER

(To be completed by LEA)

Type	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
	STATE EARNED	OTHER STATE	FEDERAL	LOCAL	
Teachers	113.00	2.48	4.5	2.98	123.02
Librarians	2				2
Counselors	3.0	.4			4
Administrators	7				7
Certified Support Personnel	1		1		2
Non. Cert. Supp. Personnel	25		15	1	41
Total	151.60	2.88	20.5	3.98	179.02

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FY 2022 BUDGET

Gadsden City

As required by Section 16-13-140, Code of Alabama 1975
FY 2022 ETF - ENACTED

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NAME OF SCHOOL OR COST CENTER Sansom Middle School - 0140

Grade Levels _____

I. FOUNDATION PROGRAM OPERATING RESOURCES

EARNED BY SCHOOL (STATE AND LOCAL FUNDS)

(To be completed by SDE)

ADM (Prior year used for allocation purposes)

325.85

Earned Units

Teachers	<u>16.33</u>
Principals	<u>1.00</u>
Assitant Principals	<u>.50</u>
Counselors	<u>1.00</u>
Librarians	<u>1.00</u>
Career Tech Director	<u>.00</u>
Career Tech Counselors	<u>.00</u>
* Additional Units	<u>.00</u>

Total Units

19.83

Salaries \$1,097,040

Fringe Benefits \$421,733

Classroom Instructional Support

Teacher Materials and Supplies (\$700/unit)	<u>\$13,881</u>
Technology (\$500/unit)	<u>\$9,915</u>
Library Enhancement (\$157.72/unit)	<u>3128</u>
Professional Development (\$100/unit)	<u>\$1,983</u>
Common Purchase (\$0/unit)	<u>\$0</u>
Textbooks (\$75/adm)	<u>\$24,439</u>

\$1,572,119

Total Foundation Program

II. PROJECTED ENROLLMENT BY SCHOOL

(To be completed by LEA)

III. PROJECTED EMPLOYEES BY SCHOOL/COST CENTER

(To be completed by LEA)

Type	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
	STATE EARNED	OTHER STATE	FEDERAL	LOCAL	
Teachers	27		2		<u>29</u>
Librarians	1				<u>1</u>
Counselors	1				<u>1</u>
Administrators	2				<u>2</u>
Certified Support Personnel			1		<u>1</u>
Non. Cert. Supp. Personnel	4		5		<u>9</u>
Total	35		8		<u>43</u>

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FY 2022 BUDGET

Gadsden City

As required by Section 16-13-140, Code of Alabama 1975
FY 2022 ETF - ENACTED

144

NAME OF SCHOOL OR COST CENTER Mitchell Elementary School - 0190

Grade Levels _____

I. FOUNDATION PROGRAM OPERATING RESOURCES

EARNED BY SCHOOL (STATE AND LOCAL FUNDS)

(To be completed by SDE)

ADM (Prior year used for allocation purposes)

306.55

Earned Units

Teachers	18.87
Principals	1.00
Assitant Principals	.00
Counselors	.50
Librarians	1.00
Career Tech Director	.00
Career Tech Counselors	.00
* Additional Units	.00

Total Units

21.37

Salaries \$1,229,257

Fringe Benefits \$466,793

Classroom Instructional Support

Teacher Materials and Supplies	(\$700/unit)	\$14,959
Technology	(\$500/unit)	\$10,685
Library Enhancement	(\$157.72/unit)	3370
Professional Development	(\$100/unit)	\$2,137
Common Purchase	(\$0/unit)	\$0
Textbooks	(\$75/adm)	\$22,991

\$1,750,192

306.55

Total Foundation Program

II. PROJECTED ENROLLMENT BY SCHOOL

(To be completed by LEA)

III. PROJECTED EMPLOYEES BY SCHOOL/COST CENTER

(To be completed by LEA)

Type	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
	STATE EARNED	OTHER STATE	FEDERAL	LOCAL	
Teachers	21.38		.24	.38	22
Librarians	1				1
Counselors	1				1
Administrators	1				1
Certified Support Personnel	1				1
Non. Cert. Supp. Personnel	3		4		7
Total	28.38		4.24	.38	33

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FY 2022 BUDGET

Gadsden City

As required by Section 16-13-140, Code of Alabama 1975
FY 2022 ETF - ENACTED

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NAME OF SCHOOL OR COST CENTER Thompson Elementary School - 0210

Grade Levels _____

I. FOUNDATION PROGRAM OPERATING RESOURCES

EARNED BY SCHOOL (STATE AND LOCAL FUNDS)

(To be completed by SDE)

ADM (Prior year used for allocation purposes)

206.3

Earned Units

Teachers	13.04
Principals	1.00
Assitant Principals	.00
Counselors	.50
Librarians	.50
Career Tech Director	.00
Career Tech Counselors	.00
* Additional Units	.00

Total Units

15.04

Salaries \$804,458

Fringe Benefits \$313,679

Classroom Instructional Support

Teacher Materials and Supplies (\$700/unit)	\$10,528
Technology (\$500/unit)	\$7,520
Library Enhancement (\$157.72/unit)	2372
Professional Development (\$100/unit)	\$1,504
Common Purchase (\$0/unit)	\$0
Textbooks (\$75/adm)	\$15,473

\$1,155,534

206.3

Total Foundation Program

II. PROJECTED ENROLLMENT BY SCHOOL

(To be completed by LEA)

III. PROJECTED EMPLOYEES BY SCHOOL/COST CENTER

(To be completed by LEA)

Type	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
	STATE EARNED	OTHER STATE	FEDERAL	LOCAL	
Teachers	<i>13.1</i>	<i>.9</i>	<i>1</i>		<i>15</i>
Librarians	<i>0.5</i>				<i>0.5</i>
Counselors	<i>1</i>				<i>1</i>
Administrators	<i>1</i>				<i>1</i>
Certified Support Personnel	<i>0.1</i>		<i>.9</i>		<i>1</i>
Non. Cert. Supp. Personnel	<i>3</i>	<i>.85</i>	<i>5.15</i>		<i>9</i>
Total	<i>18.7</i>	<i>1.75</i>	<i>7.05</i>		<i>27.5</i>

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FY 2022 BUDGET

Gadsden City

As required by Section 16-13-140, Code of Alabama 1975
FY 2022 ETF - ENACTED

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NAME OF SCHOOL OR COST CENTER W. E. Striplin Elementary School - 0240

Grade Levels _____

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

ADM (Prior year used for allocation purposes)

409.5

Earned Units

Teachers	25.66
Principals	1.00
Assitant Principals	.00
Counselors	.50
Librarians	1.00
Career Tech Director	.00
Career Tech Counselors	.00
* Additional Units	.00

Total Units

28.16

Salaries \$1,451,413

Fringe Benefits \$575,213

Classroom Instructional Support

Teacher Materials and Supplies (\$700/unit)	\$19,712
Technology (\$500/unit)	\$14,080
Library Enhancement (\$157.72/unit)	4441
Professional Development (\$100/unit)	\$2,816
Common Purchase (\$0/unit)	\$0
Textbooks (\$75/adm)	\$30,713

\$2,098,388

409.50

Total Foundation Program

II. PROJECTED ENROLLMENT BY SCHOOL

(To be completed by LEA)

III. PROJECTED EMPLOYEES BY SCHOOL/COST CENTER

(To be completed by LEA)

Type	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
	STATE EARNED	OTHER STATE	FEDERAL	LOCAL	
Teachers	30.12	0.9	0.98		32
Librarians	1				1
Counselors	1				1
Administrators	1				1
Certified Support Personnel			1		1
Non. Cert. Supp. Personnel	4	0.92	6.08		11
Total	37.12	1.82	8.06		47

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SUPPLEMENTAL INFORMATION

Alabama State Department of Education
Attachment to Exhibit P-II

FY 2022 BUDGET

Gadsden City

As required by Section 16-13-140, Code of Alabama 1975

FY 2022 ETF - ENACTED

144

NAME OF SCHOOL OR COST CENTER Walnut Park Elementary School - 0270

Grade Levels _____

I. FOUNDATION PROGRAM OPERATING RESOURCES

EARNED BY SCHOOL (STATE AND LOCAL FUNDS)

(To be completed by SDE)

ADM (Prior year used for allocation purposes)

187.5

Earned Units

Teachers	11.87
Principals	1.00
Assitant Principals	.00
Counselors	.50
Librarians	.50
Career Tech Director	.00
Career Tech Counselors	.00
* Additional Units	.00

Total Units

13.87

Salaries \$744,311

Fringe Benefits \$290,510

Classroom Instructional Support

Teacher Materials and Supplies	(\$700/unit)	\$9,709
Technology	(\$500/unit)	\$6,935
Library Enhancement	(\$157.72/unit)	2188
Professional Development	(\$100/unit)	\$1,387
Common Purchase	(\$0/unit)	\$0
Textbooks	(\$75/adm)	\$14,063

\$1,069,103

187.50

Total Foundation Program

II. PROJECTED ENROLLMENT BY SCHOOL

(To be completed by LEA)

III. PROJECTED EMPLOYEES BY SCHOOL/COST CENTER

(To be completed by LEA)

Type	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
	STATE EARNED	OTHER STATE	FEDERAL	LOCAL	
Teachers	14.16	0.84	0.5		15
Librarians	0.5				1
Counselors	1				1
Administrators	1				1
Certified Support Personnel	0.1		0.9		1
Non. Cert. Supp. Personnel	3		2		5
Total	19.76	0.84	3.4		24

140

Years of Experience	DO	6Y	MS	BS	ND
< 3 years (0,1,2)	55,446	51,695	47,941	41,690	41,690
< 6 years (3,4,5)	60,990	56,860	52,733	45,855	45,855
< 9 years (6,7,8)	63,660	59,367	55,043	47,865	47,865
< 12 years (9,10,11)	64,932	60,554	56,144	48,822	48,822
< 15 years (12,13,14)	66,231	61,765	57,267	49,798	49,798
< 18 years (15,16,17)	67,556	63,000	58,412	50,794	50,794
< 21 years (18,19,20)	68,907	64,261	59,580	51,810	51,810
< 24 years (21,22,23)	70,285	65,546	60,773	52,846	52,846
< 27 years (24,25,26)	71,691	66,857	61,987	53,903	53,903
27+ years	73,125	68,194	63,228	54,981	54,981

**Math and Science
189 Days**

Years of Experience	DO	6Y	MS	BS
0	60,446	56,695	52,941	46,690
1	66,479	61,977	57,479	49,982
2	70,025	65,304	60,547	52,652
3	72,075	67,215	62,320	54,192
4	74,179	69,177	64,139	55,774
5	76,338	71,190	66,006	57,397
6	78,554	73,258	67,921	59,063
7	80,828	75,378	69,889	60,773
8	82,445	76,886	71,285	61,988
9	84,094	78,423	72,712	63,229
10	85,355	79,599	73,803	64,176
11	86,635	80,793	74,910	65,139
< 15 years (12,13,14)	87,935	82,005	76,034	66,116
< 18 years (15,16,17)	89,260	83,240	77,179	67,112
< 21 years (18,19,20)	90,611	84,501	78,347	68,128
< 24 years (21,22,23)	91,989	85,786	79,540	69,164
< 27 years (24,25,26)	93,395	87,097	80,754	70,221
27+ years	94,829	88,434	81,995	71,299

BUDGET INFORMATION

Introduction

The budget for Gadsden City School System is developed for the fiscal year beginning October 1st, 2021 and ending September 30th, 2022. 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
 COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
 FISCAL YEAR ENDED SEPTEMBER 30, 2022

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY		TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST		
REVENUES							
STATE REVENUES	33,132,488.93	0.00	0.00	7,995,256.00	0.00	41,127,744.93	
FEDERAL REVENUES	7,200.00	35,677,775.03	0.00	0.00	0.00	35,684,975.03	
LOCAL REVENUES	8,035,420.00	1,408,777.10	0.00	1,674,055.00	169,577.88	11,287,829.98	
OTHER REVENUES	0.00	115,500.00	0.00	0.00	0.00	115,500.00	
TOTAL REVENUES	41,175,108.93	37,202,052.13	0.00	9,669,311.00	169,577.88	88,216,049.94	
EXPENDITURES:							
INSTRUCTIONAL SERVICES	27,137,381.34	16,289,005.03	0.00	0.00	36,042.12	43,462,428.49	
INSTRUCTIONAL SUPPORT SERVICES	7,787,730.29	6,073,049.87	0.00	0.00	51,499.78	13,912,279.94	
OPERATIONS & MAINTENANCE	3,042,676.39	1,046,826.03	0.00	412,900.00	2,361.37	4,504,763.79	
AUXILIARY SERVICES	935,789.66	3,709,087.20	0.00	0.00	0.00	4,644,876.86	
GENERAL ADMINISTRATIVE SERVICES	1,413,043.90	2,101,387.69	0.00	0.00	0.00	3,514,431.59	
CAPITAL OUTLAY	0.00	8,924,701.80	0.00	6,563,650.00	0.00	15,488,351.80	
DEBT SERVICES	612,700.75	0.00	315,549.67	1,591,399.88	0.00	2,519,650.30	
OTHER EXPENDITURES	719,412.00	1,749,638.48	0.00	0.00	33,405.89	2,502,456.37	
TOTAL EXPENDITURES	41,648,734.33	39,893,696.10	315,549.67	8,567,949.88	123,309.16	90,549,239.14	
OTHER FUND SOURCES (USES):							
OTHER FUND SOURCES	2,261,450.05	495,438.00	315,549.67	0.00	4,076.85	3,076,514.57	
OTHER FUND USES	400,000.00	95,438.00	0.00	900,000.00	4,076.85	1,399,514.85	
TOTAL OTHER FUND SOURCES (USES)	1,861,450.05	400,000.00	315,549.67	(900,000.00)	0.00	1,676,999.72	
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	1,387,824.65	(2,291,643.97)	0.00	201,361.12	46,268.72	(656,189.48)	
BEGINNING FUND BALANCE - OCT 1	4,440,000.00	3,788,000.00	0.00	7,563,650.98	297,000.00	16,088,650.98	
ENDING FUND BALANCE - SEP 30	5,827,824.65	1,496,356.03	0.00	7,765,012.10	343,268.72	15,432,461.50	

**GADSDEN CITY BOARD OF EDUCATION
BUDGET SUMMARY**

FY 2022

	Fund #	ALL USES
GENERAL FUND		
Foundation Program	1110	31,861,492.00
Teacher Stabilization	1131	1,431,356.00
TEAMS	1132	424,962.47
General/Contingency Fund	6001/6210	6,376,418.08
Helping School Tags	6370	9,000.00
State Nurses	1220	273,651.00
State Tech Coord	1221	60,966.00
State Career Tech O & M	1222	59,326.00
State ARI	1230	423,048.00
State ESL	1252	201,278.00
State Mental Health Coord	1271	40,000.00
Anti-Bully	1273	41,700.00
State Enrichment	1275	24,602.00
PAT - Parents as Teachers	1277	368,765.00
State Transportation	1310	834,155.00
State At Risk	1410	175,844.00
State Preschool	1520	111,091.00
OSR Donehoo	1720	93,228.00
OSR Donehoo II	1721	97,908.00
OSR Adams	1722	97,908.00
OSR Striplin	1723	97,908.00
OSR Thompson	1724	97,908.00
High Hopes/TAP	1812	73,000.00
Other - ADRS	2903	40,128.46
Other State	2901	83,424.00
		<u>43,399,067.01</u>
SPECIAL REVENUE FUND		
IDEA, Part B, Special Education	3210	1,274,801.00
IDEA, Part B, Preschool Special Education	3220	71,750.00
Federal Vocational Education	3310	122,736.00
Title I, Part A	4110	2,942,698.00
Title I School Improvement	4120	206,239.00
Title II, Part A - Teacher and Principal Training	4130	335,992.00
Title III - English Language Acquisition	4150	49,414.00
Title IV, Student Support	4160	217,373.00
Title IV, Part B - 21st Century Community Learning Centers	4161	0.00
Homeless	4195	0.00
ARP IDEA Part B	4286	259,569.00
ARP IDEA Preschool	4287	21,655.00
CARES II	4296	9,590,048.00
CARES II Reserve	4297	225,034.00
ARP/CARES III	4298	21,553,432.00
Child Nutrition	5101	3,680,650.00
ROTC	5910	78,907.00
City Appropriations - Fine Arts	6520	0.00
City Appropriations - Technology	6521	0.00
City Appropriations - Local Schools	6522	47,000.00
City Appropriations - After School Tutoring	6524	0.00
FLC	6930	6,500.00
Restricted Grant - Family Success Center (UW)	6970	16,464.00
Local Schools - Public Funds	7101	817,451.10
E-Rate Grant	8992	15,000.00
		<u>41,532,713.10</u>
DEBT SERVICE FUND		
Local Payments on Behalf of (from millage)	8430	315,549.67
		<u>315,549.67</u>
CAPITAL PROJECTS FUND		
Capital Outlay - State - Foundation	2120	598,711.45
Bond Issue Payments	8410	1,006,949.55
Capital Outlay - Local	6310	1,500,000.00
		<u>3,105,661.00</u>
FIDUCIARY FUND		
Local Schools - NonPublic Funds	7501	173,245.73
		<u>173,245.73</u>
GRAND TOTAL		<u>88,526,236.51</u>

GADSDEN CITY BOARD OF EDUCATION
Calculation of Operating Reserve

	<u>FY22</u> <u>Amount</u>	
Instructional Services	27,137,381.34	
Instructional Support Services	7,787,730.29	
Operation & Maintenance Services	3,042,676.39	
Auxiliary Services	935,789.66	
General Administrative Services	1,413,043.90	
Capital Outlay	0.00	
Debt Service	612,700.75	
Other Expenditures	(1,103,538.08)	
Total Expenditures	<u>39,825,784.25</u>	
1 Month's Operating Expenditures: =	3,318,815.35	
<u>Budget General Fund Balance</u>	<u>6,402,033.00</u>	– <u>1.93</u> Months Operating Reserve
1 Month's Operating Expenditures	3,318,815.35	

**GADSDEN CITY BOARD OF EDUCATION
COST CENTER SUMMARY
FY 2022**

EXHIBIT P-II-A & B

SCHOOL	Code Number	Total All Uses	ADM	Per Pupil Expenditure
Gadsden City High	0135	19,272,060.60	1,332.30	14,465.26
Litchfield Middle	0040	3,324,717.02	275.40	12,072.32
Gadsden Middle	0050	2,923,351.45	440.85	6,631.17
Emma Sansom Middle	0140	3,318,712.01	325.85	10,184.78
Adams Elementary	0085	3,437,386.93	389.30	8,829.66
Donehoo Elementary	0060	2,374,477.05	229.50	10,346.31
Eura Brown Elementary	0120	2,608,308.86	330.30	7,896.79
Floyd Elementary	0125	2,895,057.32	309.60	9,350.96
Mitchell Elementary	0190	2,452,588.72	306.55	8,000.62
Striplin Elementary	0240	3,163,444.22	409.50	7,725.14
Ray Thompson Elementary	0210	2,627,920.75	206.30	12,738.35
Walnut Park Elementary	0270	2,810,497.72	187.50	14,989.32
OTHER			82.00	
State Supported Facility - MountainView	3999	449,066.00		
Alternative School	8103	550,624.00		
PRTC	8104	18,100.00		
Systemwide Instructional	8100	22,526,341.56		
Systemwide Instructional Support	8200	41,900.00		
Student Support Services	8210	4,847,370.50		
Instructional Staff Support	8220	2,433,849.09		
School Admin Services	8230	124,110.00		
Security Services	8310	261,820.00		
Pooled Building	8320	374,000.00		
GCHS Stadium	8321	147,058.00		
Equipment Services	8340	578,036.76		
Student Transportation	8410	185,453.00		
BOE	8610	160,577.65		
Executive Admin	8620	1,727,052.88		
Annex	8622	13,700.00		
Curriculum Center	8623	18,500.00		
Central Support Services	8640	48,100.00		
Debt Service	9200	2,519,650.30		
Adult/Continuing Education	9300	23,407.00		
Non-Public Schools	9400	119,738.60		
Community Education	9500	0.00		
Preschool - Even Start	9600	370,365.88		
Other Fund Uses	9700	1,300,000.00		
		<u>90,047,343.87</u>	<u>4,824.95</u>	<u>18,662.86</u>

**GADSDEN CITY BOARD OF EDUCATION
BUDGET SUMMARY
FY 2022**

	Amount	Funded:		
		State	Local	Federal
GENERAL FUND				
Beginning Balance	4,440,000.00	X	X	X
Total Revenue	41,175,108.93			
Other Fund Sources	2,261,450.05			
Total Expenditures	(41,648,734.33)			
Other Fund Uses	(400,000.00)			
Ending Balance	<u>5,827,824.65</u>			
SPECIAL REVENUE FUND				
Beginning Balance	3,788,000.00	X	X	X
Total Revenue	37,202,052.13			
Other Fund Sources	495,438.00			
Total Expenditures	(39,893,696.10)			
Other Fund Uses	(95,438.00)			
Ending Balance	<u>1,496,356.03</u>			
DEBT SERVICE FUND				
Beginning Balance	0.00		X	
Total Revenue	0.00			
Other Fund Sources	315,549.67			
Total Expenditures	(315,549.67)			
Other Fund Uses	0.00			
Ending Balance	<u>0.00</u>			
CAPITAL PROJECTS FUND				
Beginning Balance	7,563,650.98	X	X	
Total Revenue	9,669,311.00			
Other Fund Sources	0.00			
Total Expenditures	(8,567,949.88)			
Other Fund Uses	(900,000.00)			
Ending Balance	<u>7,765,012.10</u>			
FIDUCIARY FUND				
Beginning Balance	297,000.00		X	
Total Revenue	169,577.88			
Other Fund Sources	0.00			
Total Expenditures	(123,309.16)			
Other Fund Uses	0.00			
Ending Balance	<u>343,268.72</u>			
GRAND TOTAL OF ALL FUNDS	<u><u>15,432,461.50</u></u>			

**GADSDEN CITY BOARD OF EDUCATION
SUMMARY OF BEGINNING BALANCES
FY 2022**

		<u>Total</u>	Funded:		
			State	Local	Federal
GENERAL					
Beginning Balance	4,442,156.92	4,442,156.92	x	x	x
SPECIAL REVENUE					
State Legislative Funds	60,000.00		x		
County Commission Funds	20,000.00			x	
FLC	20,000.00			x	
CNP	275,000.00				x
City Appropriations - Technology	200,000.00			x	
City Appropriations - Schools	115,000.00			x	
City - Aft School Tutoring	80,000.00			x	
Community Education	950,000.00			x	
Erate	17,000.00				
Public School Funds	933,000.00			x	
EFT Advancement & Technology	<u>1,100,000.00</u>		x		
Beginning Balance		3,770,000.00			
DEBT SERVICE					
Beginning Balance	0.00	0.00		x	
CAPITAL PROJECTS					
PSCA Leveraged Debt	6,563,650.98		x		
Maintenance	1,000,000.00			x	
		7,563,650.98			
FIDUCIARY					
Beginning Balance	297,000.00	<u>297,000.00</u>		x	
GRAND TOTAL OF BEGINNING BALANCES		<u><u>16,072,807.90</u></u>			

GADSDEN CITY BOARD OF EDUCATION
Projected Enrollment

	ADM FY22	ADM FY21	<u>Grade Level</u>
Gadsden City High	<u>1,332</u>	<u>1,420</u>	9 - 12 <u>(88)</u>
Litchfield Middle	<u>275</u>	<u>240</u>	6 - 8 <u>35</u>
Gadsden Middle	<u>441</u>	<u>479</u>	6 - 8 <u>(38)</u>
Emma Sansom Middle	<u>326</u>	<u>343</u>	6 - 8 <u>(17)</u>
Adams Elementary	<u>389</u>	<u>414</u>	K - 5 <u>(25)</u>
Donehoo Elementary	<u>230</u>	<u>255</u>	K - 5 <u>(26)</u>
Eura Brown Elementary	<u>330</u>	<u>342</u>	K - 5 <u>(12)</u>
Floyd Elementary	<u>310</u>	<u>336</u>	K - 5 <u>(26)</u>
Mitchell Elementary	<u>307</u>	<u>321</u>	K - 5 <u>(14)</u>
Striplin Elementary	<u>410</u>	<u>412</u>	K - 5 <u>(2)</u>
Thompson Elementary	<u>206</u>	<u>200</u>	K - 5 <u>7</u>
Walnut Park Elementary	<u>188</u>	<u>209</u>	K - 5 <u>(22)</u>
Systemwide	<u>82</u>	<u>82</u>	K - 12 <u>0</u>
TOTAL	<u><u>4,825</u></u>	<u><u>5,053</u></u>	<u><u>(228)</u></u>

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

	FY 2022		FY 2021	
	GENERAL FUND	SPECIAL REVENUE FUND	GENERAL FUND	SPECIAL REVENUE FUND
Total Salary & Benefits	34,925,111.63	22,362,054.90	35,376,630.11	8,707,735.09
Total Budgeted Expenditures	43,510,184.38	40,293,696.10	40,564,658.44	15,514,159.45
% of Budget	80.27%	55.50%	87.21%	56.13%

FOR FISCAL YEAR OCTOBER 1, 2021 - SEPTEMBER 30, 2022

	FY22 Amount	FY21 Amount	FY20 Amount	FY19 Amount	FY18 Amount
GENERAL FUND					
Beginning Balance	4,440,000.00	4,786,647.53	5,869,467.42	6,242,790.93	7,080,894.13
Total Revenue	41,175,108.93	34,870,181.36	34,083,012.82	37,492,509.90	37,126,266.77
Total Expenditures	(41,648,734.33)	(33,519,766.71)	(33,301,248.00)	(38,327,706.44)	(37,478,294.16)
Other Fund Sources (Uses)	1,861,450.05	(306,566.61)	(226,937.42)	427,945.28	(578,910.81)
Ending Balance	<u>5,827,824.65</u>	<u>5,830,495.57</u>	<u>6,424,294.82</u>	<u>5,835,539.67</u>	<u>6,149,955.93</u>
TOTAL ALL FUNDS					
Beginning Balance	16,088,650.98	17,287,894.99	11,102,877.91	13,503,254.82	11,201,853.35
Total Revenue	88,216,049.94	47,387,545.90	47,110,816.71	56,091,297.89	55,875,331.29
Total Expenditures	(90,549,239.14)	(48,434,083.87)	(45,296,292.08)	(58,245,163.13)	(62,592,583.91)
Other Fund Sources (Uses)	1,676,999.72	193,433.39	173,062.58	247,924.14	9,829,792.75
Ending Balance	<u>15,432,461.50</u>	<u>16,434,790.41</u>	<u>13,090,465.12</u>	<u>11,597,313.72</u>	<u>14,314,393.48</u>

*This is July YTD

**GADSDEN CITY SCHOOLS
 ALLOCATION SCHEDULE
 FY 2021-2022**

Amount per Unit	Units	Classroom Supplies
		\$ 700.00
Gadsden City High	82.73	57,911
Litchfield Middle	17.27	12,089
Gadsden Middle	25.65	17,955
Donehoo	16.50	11,550
Adams	27.11	18,977
Eura Brown	23.29	16,303
Floyd	21.84	15,288
Emma Sansom Middle	19.83	13,881
Mitchell	21.37	14,959
Thompson	15.04	10,528
Striplin	28.16	19,712
Walnut Park	13.87	9,709
Alternative School	6.50	4,550
GRAND TOTAL	319.16	223,412

**GADSDEN CITY SCHOOLS
ALLOCATION SCHEDULE
FY 2021-2022**

		003	005	004
	Units	State Technology	Library Enhancement	Professional Development
Amount per Unit		\$ 500.00	\$ 157.72	\$ 100.00
Gadsden City High	82.73	41,365	13,048	8,272
Litchfield Middle	17.27	8,635	2,724	1,727
Gadsden Middle	25.65	12,825	4,046	2,565
Donehoo	16.50	8,250	2,602	1,650
Adams	27.11	13,555	4,276	2,711
Eura Brown	23.29	11,645	3,673	2,329
Floyd	21.84	10,920	3,445	2,184
Emma Sansom Middle	19.83	9,915	3,128	1,983
Mitchell	21.37	10,685	3,370	2,137
Thompson	15.04	7,520	2,372	1,504
Striplin	28.16	14,080	4,441	2,816
Walnut Park	13.87	6,935	2,188	1,387
Alternative School	6.50	3,252	1,025	651
GRAND TOTAL	319.16	159,582	50,338	31,916

GADSDEN CITY BOARD OF EDUCATION
 2021-2022 SCHOOL YEAR
 SUMMARY

LOCAL ALLOCATED FUNDS

THIS YEAR WILL COME OUT OF CARES MONIES - 4296

Janitorial	ADM	\$ Per	
		ADM	Subtotal
GCHS	1,332.30	15.00	19,984.50
LMS	275.40	10.00	2,754.00
GMS	440.85	10.00	4,408.50
ESMS	325.85	10.00	3,258.50
Alternative			0.00
Adams	389.30	10.00	3,893.00
Eura Brown	330.30	10.00	3,303.00
Donehoo	229.50	10.00	2,295.00
Floyd	309.60	10.00	3,096.00
Mitchell	306.55	10.00	3,065.50
Striplin	409.50	10.00	4,095.00
Thompson	206.30	10.00	2,063.00
Walnut Park	187.50	10.00	1,875.00
	4,742.95		<u>54,091.00</u>

Common Purchases	Units	\$ Per	
		Unit	Amount Allocated
GCHS	82.73	100.00	8,273.00
LMS	17.27	100.00	1,727.00
GMS	25.65	100.00	2,565.00
ESMS	19.83	100.00	1,983.00
Alternative	6.50	100.00	650.00
Adams	27.11	100.00	2,711.00
Eura Brown	23.29	100.00	2,329.00
Donehoo	16.50	100.00	1,650.00
Floyd	21.84	100.00	2,184.00
Mitchell	21.37	100.00	2,137.00
Striplin	28.16	100.00	2,816.00
Thompson	15.04	100.00	1,504.00
Walnut Park	13.87	100.00	1,387.00
	<u>319.16</u>		<u>31,916.00</u>

GADSDEN CITY BOARD OF EDUCATION

RATES:	FY 2021-22	FY 2020-21	FY 2019-20	FY 2018-19	FY 2017-18		
FICA	6.20%	6.20%	6.20%	6.20%	6.20%		6.20%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%		1.45%
SUI	0.20%	0.05%	0.04%	0.06%	0.02%		0.02%
Retirement							
Tier 1	12.43%	12.36%	12.43%	12.41%	12.24%		12.24%
Tier 2	11.32%	11.22%	11.34%	11.35%	11.01%		11.01%
Insurance	\$800 per Month \$9,600 Annual	\$800 per Month \$9,600 Annual	\$800 per Month \$9,600 Annual	\$800 per Month \$9,600 Annual	\$800 per Month \$9,600 Annual		\$800 per Month \$9,600 Annual
Indirect Cost	7.47% CNP 0.9% Others	10.14% CNP 0.95% Others	10.71% CNP 0.73% Others	9.6% CNP 0.61% Others	12.29% CNP 0.52% Others		12.29% CNP 0.52% Others
Total Benefit %							
Tier 1	20.28%	20.06%	20.12%	20.12%	19.91%		19.91%
Tier 2	19.17%	18.92%	19.03%	19.06%	18.68%		18.68%

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.

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

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

	<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	

	<u>Account Number</u>
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	