

# Trussville City Board of Education

Trussville, AL 35173

October 1, 2021 through September 30, 2022

## Proposed Budget

Second Public Hearing: August 31, 2021



Trussville City Board of Education  
113 North Chalkville Road  
Trussville, AL 35173  
[www.trussvillecityschools.com](http://www.trussvillecityschools.com)

Ms. Kathy Brown, Board President

Dr. Pattie Neill, Superintendent

## 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 Trussville City School System. The attached Proposed Annual Budget is developed for a fiscal year beginning October 1<sup>st</sup> and ending September 30<sup>th</sup> and includes funds received and generated from State, Federal, Local, Other, and Other Financing Sources. All budget reports are prepared in accordance with general accepted accounting principles and comply with reporting requirements outlined in the Financial Planning, Budgeting And Reporting System For Alabama Public Schools.

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

The Mission of Trussville City Schools is to educate students using high standards in a safe, nurturing environment fostering academic and career competencies which prepare them to be productive citizens.

**GENERAL INFORMATION**

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

SCHOOL NAME	NUMBER OF CERTIFIED STAFF	ENROLLMENT
Cahaba Elementary School	40.5	509
Magnolia Elementary School	31.5	367
Paine Elementary School	87.0	1288
Hewitt Trussville Middle School	67.0	1132
Hewitt Trussville High School	101.8	1592

Average Teaching Experience: 15 years

Percent of Teachers with advanced degrees: 71 percent

## BUDGET INFORMATION

### Introduction

The budget for Trussville City School System is developed for the fiscal year beginning October 1<sup>st</sup>, 2021 and ending September 30<sup>th</sup>, 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.

TRUSSVILLE 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

EXHIBIT B-I-A

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	
REVENUES						
STATE REVENUES	29,230,178.28	0.00	99,770.59	1,574,138.41	0.00	30,904,087.28
FEDERAL REVENUES	400.00	4,532,063.00	0.00	0.00	0.00	4,532,463.00
LOCAL REVENUES	18,012,621.55	3,719,691.41	1,852,787.50	217,048.00	276,040.26	24,078,188.72
OTHER REVENUES	174,000.00	5.00	0.00	0.00	0.00	174,005.00
TOTAL REVENUES	47,417,199.83	8,251,759.41	1,952,558.09	1,791,186.41	276,040.26	59,688,744.00
EXPENDITURES:						
INSTRUCTIONAL SERVICES	28,188,676.73	3,584,772.58	0.00	0.00	45,715.69	31,819,165.00
INSTRUCTIONAL SUPPORT SERVICES	7,088,441.16	845,439.77	0.00	0.00	77,752.06	8,011,632.99
OPERATIONS & MAINTENANCE	4,534,696.94	141,298.84	0.00	1,461,744.92	1,808.88	6,139,549.58
AUXILIARY SERVICES	2,694,364.78	3,319,995.67	0.00	272,916.00	1,815.64	6,289,092.09
GENERAL ADMINISTRATIVE SERVICES	3,078,509.51	382,747.37	0.00	0.00	0.00	3,461,256.88
CAPITAL OUTLAY	0.00	0.00	0.00	1.00	0.00	1.00
DEBT SERVICES	96,457.67	50,691.72	1,852,787.50	36,524.49	0.00	2,036,461.38
OTHER EXPENDITURES	510,066.20	916,116.18	0.00	0.00	103,525.34	1,529,707.72
TOTAL EXPENDITURES	46,191,212.99	9,241,062.13	1,852,787.50	1,771,186.41	230,617.61	59,286,866.64
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	454,072.90	1,748,638.59	0.00	0.00	2,305.00	2,205,016.49
OTHER FUND USES	1,178,730.94	669,576.56	0.00	0.00	18,290.56	1,866,598.06
TOTAL OTHER FUND SOURCES (USES)	(724,658.04)	1,079,062.03	0.00	0.00	(15,985.56)	338,418.43
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	501,328.80	89,759.31	99,770.59	20,000.00	29,437.09	740,295.79
BEGINNING FUND BALANCE - OCT 1	14,956,515.57	2,068,398.95	0.00	10,578,575.66	145,444.86	27,748,935.04
ENDING FUND BALANCE - SEP 30	15,457,844.37	2,158,158.26	99,770.59	10,598,575.66	174,881.95	28,489,230.83

# SUPPLEMENTAL INFORMATION

## FY 2021 Budget

Alabama State Department of Education  
Attachment to Exhibit P-II

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

### TRUSSVILLE CITY SYSTEM TOTALS

**ADM (Prior year used for allocation purposes)** 4802.05

**Earned Units**

Teachers	275.29
Principals	5.00
Assistant Principals	6.00
Counselors	8.50
Librarians	7.00
Vocational Ed. Director	0.75
Vocational Ed. Counselors	0.00

**Total Units** **302.54**

Salaries	\$16,845,028
Fringe Benefits	\$6,452,233
Other Current Expense	\$6,263,111
Classroom Instructional Support	
Student Materials	\$700 /unit <span style="float: right;">\$211,778</span>
Technology	\$500 /unit <span style="float: right;">\$151,270</span>
Library Enhancement	\$157.72 /unit <span style="float: right;">\$47,717</span>
Professional Development	\$100 /unit <span style="float: right;">\$30,254</span>
Common Purchases	\$0 /unit <span style="float: right;">\$0</span>
Textbooks/Digital Resources	\$75 /ADM <span style="float: right;">\$360,154</span>
<b>Total Foundation Programs</b>	<b>\$30,361,545</b>
Less: Local Funds (10 Mills)	\$4,369,450
<b>Total State Allocation (Foundation Program)</b>	<b>\$25,992,095</b>

**Additional State Appropriations**

School Nurse	\$272,685
Technology Coordinator	\$60,966
Salaries – 1% per Act 97-238	\$0
At Risk	\$31,590

**II. PROJECTED ENROLLMENT** 4888  
(To be completed by LEA)

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

Type	State Earned	Other State	Federal	Local	TOTAL EMPLOYEES
Teachers	277.8	-	5.0	19.4	302.2
Librarians	5.0	-	-	-	5.0
Counselors	8.0	-	-	3.0	11.0
Administrators	11.8	-	-	1.8	13.5
Certified Support Personnel	-	-	-	1.5	1.5
Non. Cert. Supp. Personnel	45.0	4.0	56.1	17.9	123.0
<b>Total</b>	<b>347.5</b>	<b>4.0</b>	<b>61.1</b>	<b>43.6</b>	<b>456.2</b>



TRUSSVILLE CITY BOARD OF EDUCATION - SYS#205  
 PROPOSED BUDGET OF REVENUES ^EXPENDITURES - ALL FUND TYPES  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT P-I-A

FUND TYPES	GOVERNMENTAL					FIDUCIARY	TOTAL
DESCRIPTION	ACCT #	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS		(Memo Only)
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<b>SOURCES:</b>							
BEGINNING BALANCE - OCT 1		14,956,515.57	2,068,398.95	0.00	10,578,575.66	145,444.86	27,748,935.04
<b>REVENUES:</b>							
State Revenues:							
Foundation Program	1110-1199	25,992,095.00	0.00	0.00	0.00	0.00	25,992,095.00
SDE Appropriations	1210-1299	587,181.28	0.00	0.00	0.00	0.00	587,181.28
Transportation	1310-1399	2,477,924.00	0.00	0.00	272,916.00	0.00	2,750,840.00
At Risk	1410	31,590.00	0.00	0.00	0.00	0.00	31,590.00
Preschool	1520	141,388.00	0.00	0.00	0.00	0.00	141,388.00
PSF - Capital Outlay	2120	0.00	0.00	99,770.59	1,301,222.41	0.00	1,400,993.00
Other State Revenues	2900-2999	0.00	0.00	0.00	0.00	0.00	0.00
Total State Revenues	1000-2999	29,230,178.28	0.00	99,770.59	1,574,138.41	0.00	30,904,087.28
Federal Revenues:							
Individuals with Disabilities Act	3200-3299	0.00	846,096.00	0.00	0.00	0.00	846,096.00
Vocational Education	3300-3399	0.00	30,096.00	0.00	0.00	0.00	30,096.00
SSA-Disability Determination	3830	400.00	0.00	0.00	0.00	0.00	400.00
Title IV - SSAA	4160	0.00	10,000.00	0.00	0.00	0.00	10,000.00
CARES Act - ESSER	4290-4299	0.00	1,910,871.00	0.00	0.00	0.00	1,910,871.00
USDA - Food ^& Nutrition	5100-5199	0.00	1,735,000.00	0.00	0.00	0.00	1,735,000.00
Total Federal Revenues	3000-5999	400.00	4,532,063.00	0.00	0.00	0.00	4,532,463.00
Local Revenues:							
County Special Ad Valorem	6030-6089	4,229,874.55	0.00	0.00	0.00	0.00	4,229,874.55
County Sales Tax	6110	750,000.00	0.00	0.00	0.00	0.00	750,000.00
County Alcohol Beverage Tax	6140	3,000.00	0.00	0.00	0.00	0.00	3,000.00
District Regular Ad Valorem	6210	2,278,706.00	0.00	0.00	0.00	0.00	2,278,706.00
District Reappraisal Ad Valorem	6220	1,024,545.00	0.00	0.00	197,048.00	0.00	1,221,593.00
District Special Ad Valorem	6230-6250	5,807,588.00	0.00	0.00	0.00	0.00	5,807,588.00
Municipal General Ad Valorem	6260-6289	1,275,000.00	0.00	1,852,787.50	0.00	0.00	3,127,787.50
Helping Schools-Vehicles Tags	6370	1,000.00	0.00	0.00	0.00	0.00	1,000.00
Manufactured Homes-Reg Fee	6380	300.00	0.00	0.00	0.00	0.00	300.00
Other Local Government Revenues	6500-6599	2,600,000.00	0.00	0.00	0.00	0.00	2,600,000.00
Food Service Income	6700-6799	0.00	595,000.00	0.00	0.00	0.00	595,000.00
Earnings on Investments	6800-6899	2,500.00	118.55	0.00	20,000.00	0.00	22,618.55
Other Local Revenues	6900-6999	40,108.00	0.00	0.00	0.00	0.00	40,108.00
Local School Revenue - Public	7100-7499	0.00	3,124,572.86	0.00	0.00	0.00	3,124,572.86
Local School Revenue - Non Public	7500-7999	0.00	0.00	0.00	0.00	276,040.26	276,040.26
Total Local Sources	6000-7999	18,012,621.55	3,719,691.41	1,852,787.50	217,048.00	276,040.26	24,078,188.72
Other Sources:							
Intermediate Sources	8400-8499	0.00	0.00	0.00	0.00	0.00	0.00
Other Revenues	8900-8999	174,000.00	5.00	0.00	0.00	0.00	174,005.00
Total Other Sources	8000-8999	174,000.00	5.00	0.00	0.00	0.00	174,005.00
<b>TOTAL REVENUES</b>	1000-8999	47,417,199.83	8,251,759.41	1,952,558.09	1,791,186.41	276,040.26	59,688,744.00
<b>OTHER FINANCING SOURCES:</b>							
Indirect Cost	9010	271,069.90	0.00	0.00	0.00	0.00	271,069.90
Proceeds of General Long-Term Liabilities	9100-9199	1.00	0.00	0.00	0.00	0.00	1.00
Operating Transfers In	9200-9299	163,000.00	1,748,638.59	0.00	0.00	2,305.00	1,913,943.59
Sales ^& Disposition of Fixed Assets	9300-9399	20,001.00	0.00	0.00	0.00	0.00	20,001.00
Other Financing Sources	9900-9997	1.00	0.00	0.00	0.00	0.00	1.00
Total Other Financing Sources	9000-9997	454,072.90	1,748,638.59	0.00	0.00	2,305.00	2,205,016.49
<b>TOTAL ALL SOURCES</b>	1000-9997	47,871,272.73	10,000,398.00	1,952,558.09	1,791,186.41	278,345.26	61,893,760.49

TRUSSVILLE CITY BOARD OF EDUCATION - SYS#205  
 PROPOSED BUDGET OF REVENUES ^EXPENDITURES - ALL FUND TYPES  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT P-I-B

FUND TYPES	GOVERNMENTAL					FIDUCIARY	TOTAL
DESCRIPTION	ACCT #	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS		(Memo Only)
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EXPENDITURES:							
Instructional Services	1000-1999	28,188,676.73	3,584,772.58	0.00	0.00	45,715.69	31,819,165.00
Instructional Support Services	2000-2999	7,088,441.16	845,439.77	0.00	0.00	77,752.06	8,011,632.99
Operation ^& Maintenance	3000-3999	4,534,696.94	141,298.84	0.00	1,461,744.92	1,808.88	6,139,549.58
Auxiliary Services	4000-4999	2,694,364.78	3,319,995.67	0.00	272,916.00	1,815.64	6,289,092.09
General Administrative Services	6000-6999	3,078,509.51	382,747.37	0.00	0.00	0.00	3,461,256.88
Capital Outlay	7000-7999	0.00	0.00	0.00	1.00	0.00	1.00
Debt Service	8000-8999	96,457.67	50,691.72	1,852,787.50	36,524.49	0.00	2,036,461.38
Other Expenditures	9000-9899	510,066.20	916,116.18	0.00	0.00	103,525.34	1,529,707.72
TOTAL EXPENDITURES	1000-9899	46,191,212.99	9,241,062.13	1,852,787.50	1,771,186.41	230,617.61	59,286,866.64
OTHER FUND USES:							
Transfers Out	9910	1,178,730.94	669,576.56	0.00	0.00	18,290.56	1,866,598.06
Other Fund Uses	9990	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Fund Uses	9900-9999	1,178,730.94	669,576.56	0.00	0.00	18,290.56	1,866,598.06
TOTAL ALL USES	1000-9999	47,369,943.93	9,910,638.69	1,852,787.50	1,771,186.41	248,908.17	61,153,464.70
PROJECTED ENDING BALANCE-SEP 30	(NET)	15,457,844.37	2,158,158.26	99,770.59	10,598,575.66	174,881.95	28,489,230.83

# SUPPLEMENTAL INFORMATION

## FY 2021 Budget

Alabama State Department of Education  
Attachment to Exhibit P-II

Trussville City

205

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

NAME OF SCHOOL OR COST CENTER    HEWITT-Trussville Middle School - 0380  
GRADE LEVELS                            6 - 8

**ADM (Prior year used for allocation purposes)** 1198.35

**Earned Units**

Teachers	<u>60.10</u>
Principals	<u>1.00</u>
Assistant Principals	<u>2.00</u>
Counselors	<u>2.50</u>
Librarians	<u>2.00</u>
Vocational Ed. Director	<u>0.00</u>
Vocational Ed. Counselors	<u>0.00</u>

**Total Units** **67.60**

Salaries		<u>\$3,778,554</u>
Fringe Benefits		<u>\$1,445,652</u>
Classroom Instructional Support		
Student Materials	\$700 /unit	<u>\$47,320</u>
Technology	\$500 /unit	<u>\$33,800</u>
Library Enhancement	\$157.72 /unit	<u>\$10,662</u>
Professional Development	\$100 /unit	<u>\$6,760</u>
Common Purchases	\$0 /unit	<u>\$0</u>
Textbooks/Digital Resources	\$75 /ADM	<u>\$89,876</u>
<b>Total Foundation Programs</b>		<u><b>\$5,412,624</b></u>

**II. PROJECTED ENROLLMENT** 1132  
(To be completed by LEA)

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

Type	Source of Funds				TOTAL EMPLOYEES
	State Earned	Other State	Federal	Local	
Teachers	61.6			0.4	<u>62</u>
Librarians	1				<u>1</u>
Counselors	2				<u>2</u>
Administrators	3				<u>3</u>
Certified Support Personnel				1	<u>1</u>
Non. Cert. Supp. Personnel	9	1	12.9	4.1	<u>27</u>
<b>Total</b>	<b>76.6</b>	<b>1</b>	<b>12.9</b>	<b>5.5</b>	<u><b>96</b></u>

TRUSSVILLE CITY BOARD OF EDUCATION - SYS# 205  
HEWITT-TRUSSVILLE MIDDLE SCH / COST CENTER - C/C#0380  
PROPOSED BUDGET OF EXPENDITURES - ALL FUND TYPES  
FISCAL YEAR ENDED SEPTEMBER 30, 2022

FUND TYPE	DESCRIPTION	ACCT#	GOVERNMENTAL			CAPITAL PROJECTS	EXHIBIT P-II-A	TOTAL (Memo Only)
			GENERAL	SPECIAL REVENUE	DEBT SERVICE		FIDUCIARY TRUST/AGENCY	
EXPENDITURES BY CATEGORY:		1000-9999						
Instructional Services:		1000-1999						
	Personal Services	001-199	4,161,064.50	54,940.70	0.00	0.00	0.00	4,216,005.20
	Employee Benefits	200-299	1,449,640.96	34,534.49	0.00	0.00	0.00	1,484,175.45
	Purchased Services	300-399	118,265.00	78,329.89	0.00	0.00	1,150.69	197,745.58
	Materials ^& Supplies	400-499	34,500.00	161,437.11	0.00	0.00	6,290.82	202,227.93
	Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
	Other Objects	600-899	0.00	48,617.68	0.00	0.00	914.39	49,532.07
	Total Instructional Services		5,763,470.46	377,859.87	0.00	0.00	8,355.90	6,149,686.23
Instructional Support Services:		2000-2999						
	Personal Services	001-199	837,453.47	29,570.36	0.00	0.00	0.00	867,023.83
	Employee Benefits	200-299	300,044.56	10,823.17	0.00	0.00	0.00	310,867.73
	Purchased Services	300-399	17,680.00	32,048.99	0.00	0.00	0.00	49,728.99
	Materials ^& Supplies	400-499	11,882.68	28,355.90	0.00	0.00	6,395.62	46,634.20
	Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
	Other Objects	600-899	0.00	7,394.71	0.00	0.00	1,855.00	9,249.71
	Total Instructional Support Services		1,167,060.71	108,193.13	0.00	0.00	8,250.62	1,283,504.46
Operations ^& Maintenance Services:		3000-3999						
	Personal Services	001-199	133,932.08	0.00	0.00	0.00	0.00	133,932.08
	Employee Benefits	200-299	75,845.21	0.00	0.00	0.00	0.00	75,845.21
	Purchased Services	300-399	297,599.57	9,072.95	0.00	0.00	0.00	306,672.52
	Materials ^& Supplies	400-499	3,970.39	15,396.87	0.00	0.00	0.00	19,367.26
	Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
	Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00
	Total Operations ^& Maint Services		511,347.25	24,469.82	0.00	0.00	0.00	535,817.07
Auxiliary Services:		4000-4999						
	Personal Services	001-199	0.00	245,025.04	0.00	0.00	0.00	245,025.04
	Employee Benefits	200-299	0.00	146,005.12	0.00	0.00	0.00	146,005.12
	Purchased Services	300-399	0.00	24,472.14	0.00	0.00	331.25	24,803.39
	Materials ^& Supplies	400-499	0.00	291,113.00	0.00	0.00	0.00	291,113.00
	Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
	Other Objects	600-899	0.00	61,803.89	0.00	0.00	0.00	61,803.89
	Total Auxiliary Services		0.00	768,419.19	0.00	0.00	331.25	768,750.44

TRUSSVILLE CITY BOARD OF EDUCATION - SYS# 205  
HEWITT-TRUSSVILLE MIDDLE SCH / COST CENTER - C/C#0380  
PROPOSED BUDGET OF EXPENDITURES - ALL FUND TYPES  
FISCAL YEAR ENDED SEPTEMBER 30, 2022

FUND TYPE	ACCT#	GOVERNMENTAL			CAPITAL PROJECTS	EXHIBIT P-II-B	TOTAL
		GENERAL	SPECIAL REVENUE	DEBT SERVICE		FIDUCIARY TRUST/AGENCY	
DESCRIPTION							
General Administrative Services	6000-6999						
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00
Marterials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlav (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00
Total General Admin Services		0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlav - Real Property:	7000-7999						
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlav (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Outlav		0.00	0.00	0.00	0.00	0.00	0.00
Debt Services - Long Term:	8000-8999						
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Long Term	930-939	0.00	0.00	0.00	0.00	0.00	0.00
Total Debt Services		0.00	0.00	0.00	0.00	0.00	0.00
Other Expenditures:	9000-9899						
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	0.00	318,480.39	0.00	0.00	22,500.00	340,980.39
Capital Outlav (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00
Refunds	950-959	0.00	0.00	0.00	0.00	0.00	0.00
Claims Against LEA	960-969	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expenditures		0.00	318,480.39	0.00	0.00	22,500.00	340,980.39
Other Fund Uses:	9900-9999						
Transfers Out	920-929	50,289.00	119,035.83	0.00	0.00	1,523.58	170,848.41
Other Fund Uses (Excludes 920-929)	900-997	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Fund Uses		50,289.00	119,035.83	0.00	0.00	1,523.58	170,848.41
<b>TOTAL EXPENDITURES ^&amp; OTHER FUND USES</b>		<b>7,492,167.42</b>	<b>1,716,458.23</b>	<b>0.00</b>	<b>0.00</b>	<b>40,961.35</b>	<b>9,249,587.00</b>

# SUPPLEMENTAL INFORMATION

## FY 2021 Budget

Alabama State Department of Education  
Attachment to Exhibit P-II

Trussville City  
205

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

NAME OF SCHOOL OR COST CENTER    Magnolia Elementary School - 0400  
GRADE LEVELS                            K-5

**ADM (Prior year used for allocation purposes)** 375.25

**Earned Units**

Teachers	23.68
Principals	1.00
Assistant Principals	0.00
Counselors	0.50
Librarians	1.00
Vocational Ed. Director	0.00
Vocational Ed. Counselors	0.00

**Total Units** 26.18

Salaries \$1,444,824

Fringe Benefits \$555,853

Classroom Instructional Support

Student Materials	\$700 /unit	<u>\$18,326</u>
Technology	\$500 /unit	<u>\$13,090</u>
Library Enhancement	\$157.72 /unit	<u>\$4,129</u>
Professional Development	\$100 /unit	<u>\$2,618</u>
Common Purchases	\$0 /unit	<u>\$0</u>
Textbooks/Digital Resources	\$75 /ADM	<u>\$28,144</u>

**Total Foundation Programs** \$2,066,984

**II. PROJECTED ENROLLMENT** 367  
(To be completed by LEA)

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

Type	Source of Funds				TOTAL EMPLOYEES
	State Earned	Other State	Federal	Local	
Teachers	23.68			2.82	<u>26.5</u>
Librarians	1				<u>1</u>
Counselors	0.5			0.5	<u>1</u>
Administrators	1				<u>1</u>
Certified Support Personnel					<u>0</u>
Non. Cert. Supp. Personnel	8	1	5.2	0.8	<u>15</u>
<b>Total</b>	<b>34.18</b>	<b>1</b>	<b>5.2</b>	<b>4.12</b>	<u><b>44.5</b></u>

TRUSSVILLE CITY BOARD OF EDUCATION - SYS# 205  
Magnolia Elementary School / COST CENTER - C/C#0400  
PROPOSED BUDGET OF EXPENDITURES - ALL FUND TYPES  
FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT P-II-A

FUND TYPE	GOVERNMENTAL					FIDUCIARY	TOTAL (Memo Only)
	DESCRIPTION	ACCT#	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	
<b>EXPENDITURES BY CATEGORY:</b>							
	1000-9999						
Instructional Services:	1000-1999						
Personal Services	001-199	1,714,074.50	28,143.02	0.00	0.00	0.00	1,742,217.52
Employee Benefits	200-299	640,291.67	17,401.91	0.00	0.00	0.00	657,693.58
Purchased Services	300-399	93,905.00	0.00	0.00	0.00	0.00	93,905.00
Materials ^& Supplies	400-499	14,750.00	89,815.43	0.00	0.00	0.00	104,565.43
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	1,705.00	0.00	0.00	0.00	1,705.00
Total Instructional Services		2,463,021.17	137,065.36	0.00	0.00	0.00	2,600,086.53
Instructional Support Services:	2000-2999						
Personal Services	001-199	428,658.64	2,040.00	0.00	0.00	0.00	430,698.64
Employee Benefits	200-299	144,655.87	408.40	0.00	0.00	0.00	145,064.27
Purchased Services	300-399	8,620.00	11,474.84	0.00	0.00	0.00	20,094.84
Materials ^& Supplies	400-499	5,601.79	7,873.45	0.00	0.00	0.00	13,475.24
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	50.51	0.00	0.00	0.00	50.51
Total Instructional Support Services		587,536.30	21,847.20	0.00	0.00	0.00	609,383.50
Operations ^& Maintenance Services:	3000-3999						
Personal Services	001-199	100,312.72	0.00	0.00	0.00	0.00	100,312.72
Employee Benefits	200-299	49,501.80	0.00	0.00	0.00	0.00	49,501.80
Purchased Services	300-399	197,039.00	0.00	0.00	0.00	0.00	197,039.00
Materials ^& Supplies	400-499	0.00	4,629.43	0.00	0.00	0.00	4,629.43
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations ^& Maint Services		346,853.52	4,629.43	0.00	0.00	0.00	351,482.95
Auxiliary Services:	4000-4999						
Personal Services	001-199	0.00	108,290.24	0.00	0.00	0.00	108,290.24
Employee Benefits	200-299	0.00	60,348.85	0.00	0.00	0.00	60,348.85
Purchased Services	300-399	0.00	7,663.10	0.00	0.00	0.00	7,663.10
Materials ^& Supplies	400-499	0.00	106,266.00	0.00	0.00	0.00	106,266.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	26,936.25	0.00	0.00	0.00	26,936.25
Total Auxiliary Services		0.00	309,504.44	0.00	0.00	0.00	309,504.44

TRUSSVILLE CITY BOARD OF EDUCATION - SYS# 205  
Magnolia Elementary School / COST CENTER - C/C#0400  
PROPOSED BUDGET OF EXPENDITURES - ALL FUND TYPES  
FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT P-II-B

FUND TYPE	ACCT#	GOVERNMENTAL			CAPITAL PROJECTS	FIDUCIARY	TOTAL (Memo Only)
		GENERAL	SPECIAL REVENUE	DEBT SERVICE		TRUST/AGENCY	
DESCRIPTION							
General Administrative Services	6000-6999						
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00
Marterials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00
Total General Admin Services		0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay - Real Property:	7000-7999						
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00
Debt Services - Long Term:	8000-8999						
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Long Term	930-939	0.00	0.00	0.00	0.00	0.00	0.00
Total Debt Services		0.00	0.00	0.00	0.00	0.00	0.00
Other Expenditures:	9000-9899						
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	0.00	13,024.01	0.00	0.00	0.00	13,024.01
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	920.00	920.00
Refunds	950-959	0.00	0.00	0.00	0.00	0.00	0.00
Claims Against LEA	960-969	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expenditures		0.00	13,024.01	0.00	0.00	920.00	13,944.01
Other Fund Uses:	9900-9999						
Transfers Out	920-929	20,650.00	48,895.29	0.00	0.00	0.00	69,545.29
Other Fund Uses (Excludes 920-929)	900-997	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Fund Uses		20,650.00	48,895.29	0.00	0.00	0.00	69,545.29
<b>TOTAL EXPENDITURES ^&amp; OTHER FUND USES</b>		<b>3,418,060.99</b>	<b>534,965.73</b>	<b>0.00</b>	<b>0.00</b>	<b>920.00</b>	<b>3,953,946.72</b>



# SUPPLEMENTAL INFORMATION

## FY 2021 Budget

Alabama State Department of Education  
Attachment to Exhibit P-II

Trussville City  
205

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

NAME OF SCHOOL OR COST CENTER Paine Elementary School - 0693  
GRADE LEVELS K - 5

**ADM (Prior year used for allocation purposes)** 1180.85

**Earned Units**

Teachers	<u>74.21</u>
Principals	<u>1.00</u>
Assistant Principals	<u>1.50</u>
Counselors	<u>2.00</u>
Librarians	<u>1.00</u>
Vocational Ed. Director	<u>0.00</u>
Vocational Ed. Counselors	<u>0.00</u>

**Total Units** **79.71**

Salaries	<u>\$4,301,900</u>
Fringe Benefits	<u>\$1,670,738</u>
Classroom Instructional Support	
Student Materials	<u>\$55,797</u>
Technology	<u>\$39,855</u>
Library Enhancement	<u>\$12,572</u>
Professional Development	<u>\$7,971</u>
Common Purchases	<u>\$0</u>
Textbooks/Digital Resources	<u>\$88,564</u>
<b>Total Foundation Programs</b>	<u><b>\$6,177,397</b></u>

**II. PROJECTED ENROLLMENT** 1288  
(To be completed by LEA)

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

Type	Source of Funds				TOTAL EMPLOYEES
	State Earned	Other State	Federal	Local	
Teachers	74.21		4	6.79	<u>85</u>
Librarians	1				<u>1</u>
Counselors	2				<u>2</u>
Administrators	2.5			0.5	<u>3</u>
Certified Support Personnel					<u>0</u>
Non. Cert. Supp. Personnel	12	1.25	17	6.75	<u>37</u>
<b>Total</b>	<b>91.71</b>	<b>1.25</b>	<b>21</b>	<b>14.04</b>	<u><b>128</b></u>

TRUSSVILLE CITY BOARD OF EDUCATION - SYS# 205  
 PAINE ELEMENTARY SCHOOL / COST CENTER - C/C#0693  
 PROPOSED BUDGET OF EXPENDITURES - ALL FUND TYPES  
 FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT P-II-A

FUND TYPE	GOVERNMENTAL					FIDUCIARY	TOTAL (Memo Only)
	DESCRIPTION	ACCT#	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	
<b>EXPENDITURES BY CATEGORY:</b>							
Instructional Services:	1000-9999						
Personal Services	1000-199	4,865,345.60	198,111.68	0.00	0.00	0.00	5,063,457.28
Employee Benefits	200-299	1,777,816.31	102,422.91	0.00	0.00	0.00	1,880,239.22
Purchased Services	300-399	133,640.00	944.67	0.00	0.00	0.00	134,584.67
Materials ^& Supplies	400-499	44,000.00	244,713.00	0.00	0.00	2,449.97	291,162.97
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	50,043.54	0.00	0.00	0.00	50,043.54
<b>Total Instructional Services</b>		<b>6,820,801.91</b>	<b>596,235.80</b>	<b>0.00</b>	<b>0.00</b>	<b>2,449.97</b>	<b>7,419,487.68</b>
Instructional Support Services:	2000-2999						
Personal Services	001-199	790,269.67	43,933.49	0.00	0.00	0.00	834,203.16
Employee Benefits	200-299	284,714.50	14,679.33	0.00	0.00	0.00	299,393.83
Purchased Services	300-399	23,780.00	27,382.38	0.00	0.00	0.00	51,162.38
Materials ^& Supplies	400-499	14,879.36	31,422.05	0.00	0.00	2,243.50	48,544.91
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	1,076.10	0.00	0.00	0.00	1,076.10
<b>Total Instructional Support Services</b>		<b>1,113,643.53</b>	<b>118,493.35</b>	<b>0.00</b>	<b>0.00</b>	<b>2,243.50</b>	<b>1,234,380.38</b>
Operations ^& Maintenance Services:	3000-3999						
Personal Services	001-199	157,492.16	0.00	0.00	0.00	0.00	157,492.16
Employee Benefits	200-299	80,561.93	0.00	0.00	0.00	0.00	80,561.93
Purchased Services	300-399	328,410.00	0.00	0.00	0.00	0.00	328,410.00
Materials ^& Supplies	400-499	0.00	18,963.43	0.00	0.00	0.00	18,963.43
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operations ^&amp; Maint Services</b>		<b>566,464.09</b>	<b>18,963.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>585,427.52</b>
Auxiliary Services:	4000-4999						
Personal Services	001-199	0.00	237,939.36	0.00	0.00	0.00	237,939.36
Employee Benefits	200-299	0.00	144,697.65	0.00	0.00	0.00	144,697.65
Purchased Services	300-399	0.00	48,000.95	0.00	0.00	0.00	48,000.95
Materials ^& Supplies	400-499	0.00	265,787.00	0.00	0.00	0.00	265,787.00
Capital Outlay (Personal Property)	500-599	0.00	30,000.00	0.00	0.00	0.00	30,000.00
Other Objects	600-899	0.00	64,608.54	0.00	0.00	0.00	64,608.54
<b>Total Auxiliary Services</b>		<b>0.00</b>	<b>791,033.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>791,033.50</b>

TRUSSVILLE CITY BOARD OF EDUCATION - SYS# 205  
 PAINE ELEMENTARY SCHOOL / COST CENTER - C/C#0693  
 PROPOSED BUDGET OF EXPENDITURES - ALL FUND TYPES  
 FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT P-II-B

FUND TYPE	ACCT#	GOVERNMENTAL			FIDUCIARY		TOTAL (Memo Only)
		GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST/AGENCY	
DESCRIPTION							
General Administrative Services	6000-6999						
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00
Total General Admin Services		0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay - Real Property:	7000-7999						
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00
Debt Services - Long Term:	8000-8999						
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Long Term	930-939	0.00	0.00	0.00	0.00	0.00	0.00
Total Debt Services		0.00	0.00	0.00	0.00	0.00	0.00
Other Expenditures:	9000-9899						
Personal Services	001-199	317,599.68	0.00	0.00	0.00	0.00	317,599.68
Employee Benefits	200-299	137,223.25	0.00	0.00	0.00	0.00	137,223.25
Purchased Services	300-399	3,780.00	0.00	0.00	0.00	0.00	3,780.00
Materials ^& Supplies	400-499	51,463.27	0.00	0.00	0.00	0.00	51,463.27
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00
Refunds	950-959	0.00	0.00	0.00	0.00	0.00	0.00
Claims Against LEA	960-969	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expenditures		510,066.20	0.00	0.00	0.00	0.00	510,066.20
Other Fund Uses:	9900-9999						
Transfers Out	920-929	61,600.00	147,920.26	0.00	0.00	180.00	209,700.26
Other Fund Uses (Excludes 920-929)	900-997	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Fund Uses		61,600.00	147,920.26	0.00	0.00	180.00	209,700.26
<b>TOTAL EXPENDITURES ^&amp; OTHER FUND USES</b>		<b>9,072,575.73</b>	<b>1,672,646.34</b>	<b>0.00</b>	<b>0.00</b>	<b>4,873.47</b>	<b>10,750,095.54</b>

# SUPPLEMENTAL INFORMATION

## FY 2021 Budget

Alabama State Department of Education  
Attachment to Exhibit P-II

Trussville City  
205

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

NAME OF SCHOOL OR COST CENTER    Cahaba Elementary School - 0695  
GRADE LEVELS                            K -5

**ADM (Prior year used for allocation purposes)** 498.8

**Earned Units**

Teachers	<u>31.02</u>
Principals	<u>1.00</u>
Assistant Principals	<u>0.00</u>
Counselors	<u>0.50</u>
Librarians	<u>1.00</u>
Vocational Ed. Director	<u>0.00</u>
Vocational Ed. Counselors	<u>0.00</u>

**Total Units** **33.52**

Salaries		<u>\$1,848,104</u>
Fringe Benefits		<u>\$712,094</u>
Classroom Instructional Support		
Student Materials	\$700 /unit	<u>\$23,464</u>
Technology	\$500 /unit	<u>\$16,760</u>
Library Enhancement	\$157.72 /unit	<u>\$5,287</u>
Professional Development	\$100 /unit	<u>\$3,352</u>
Common Purchases	\$0 /unit	<u>\$0</u>
Textbooks/Digital Resources	\$75 /ADM	<u>\$37,410</u>
<b>Total Foundation Programs</b>		<u><b>\$2,646,471</b></u>

**II. PROJECTED ENROLLMENT** 509  
(To be completed by LEA)

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

Type	Source of Funds				TOTAL EMPLOYEES
	State Earned	Other State	Federal	Local	
Teachers	31.02		1	1.48	<u>33.5</u>
Librarians	1				<u>1</u>
Counselors	0.5			0.5	<u>1</u>
Administrators	1			0.5	<u>1.5</u>
Certified Support Personnel				0.5	<u>0.5</u>
Non. Cert. Supp. Personnel	7		5.6	1.4	<u>14</u>
<b>Total</b>	<b>40.52</b>	<b>0</b>	<b>6.6</b>	<b>4.38</b>	<u><b>51.5</b></u>

TRUSSVILLE CITY BOARD OF EDUCATION - SYS# 205  
 Cahaba Elementary School / COST CENTER - C/C#0695  
 PROPOSED BUDGET OF EXPENDITURES - ALL FUND TYPES  
 FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT P-II-A

FUND TYPE	GOVERNMENTAL					FIDUCIARY	TOTAL (Memo Only)
	DESCRIPTION	ACCT#	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	
<b>EXPENDITURES BY CATEGORY:</b>							
Instructional Services:	1000-9999						
Personal Services	001-199	2,046,363.70	14,658.38	0.00	0.00	0.00	2,061,022.08
Employee Benefits	200-299	747,022.19	8,818.46	0.00	0.00	0.00	755,840.65
Purchased Services	300-399	96,740.00	5,404.90	0.00	0.00	0.00	102,144.90
Materials ^& Supplies	400-499	18,250.00	97,076.64	0.00	0.00	635.18	115,961.82
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	44,997.80	0.00	0.00	0.00	44,997.80
Total Instructional Services		2,908,375.89	170,956.18	0.00	0.00	635.18	3,079,967.25
Instructional Support Services:	2000-2999						
Personal Services	001-199	520,674.80	2,040.00	0.00	0.00	0.00	522,714.80
Employee Benefits	200-299	177,787.10	408.40	0.00	0.00	0.00	178,195.50
Purchased Services	300-399	9,810.00	5,530.70	0.00	0.00	0.00	15,340.70
Materials ^& Supplies	400-499	6,705.85	5,076.72	0.00	0.00	0.00	11,782.57
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	358.01	0.00	0.00	0.00	358.01
Total Instructional Support Services		714,977.75	13,413.83	0.00	0.00	0.00	728,391.58
Operations ^& Maintenance Services:	3000-3999						
Personal Services	001-199	98,901.68	0.00	0.00	0.00	0.00	98,901.68
Employee Benefits	200-299	49,219.31	0.00	0.00	0.00	0.00	49,219.31
Purchased Services	300-399	175,977.00	0.00	0.00	0.00	0.00	175,977.00
Materials ^& Supplies	400-499	0.00	10,879.78	0.00	0.00	0.00	10,879.78
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	3,005.00	0.00	0.00	0.00	0.00	3,005.00
Total Operations ^& Maint Services		327,102.99	10,879.78	0.00	0.00	0.00	337,982.77
Auxiliary Services:	4000-4999						
Personal Services	001-199	0.00	126,184.64	0.00	0.00	0.00	126,184.64
Employee Benefits	200-299	0.00	73,737.72	0.00	0.00	0.00	73,737.72
Purchased Services	300-399	0.00	8,529.24	0.00	0.00	0.00	8,529.24
Materials ^& Supplies	400-499	0.00	144,104.00	0.00	0.00	0.00	144,104.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	31,464.48	0.00	0.00	0.00	31,464.48
Total Auxiliary Services		0.00	384,020.08	0.00	0.00	0.00	384,020.08

TRUSSVILLE CITY BOARD OF EDUCATION - SYS# 205  
 Cahaba Elementary School / COST CENTER - C/C#0695  
 PROPOSED BUDGET OF EXPENDITURES - ALL FUND TYPES  
 FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT P-II-B

FUND TYPE		GOVERNMENTAL			FIDUCIARY		TOTAL (Memo Only)
DESCRIPTION	ACCT#	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST/AGENCY	
General Administrative Services	6000-6999						
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00
Total General Admin Services		0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay - Real Property:	7000-7999						
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00
Debt Services - Long Term:	8000-8999						
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Long Term	930-939	0.00	0.00	0.00	0.00	0.00	0.00
Total Debt Services		0.00	0.00	0.00	0.00	0.00	0.00
Other Expenditures:	9000-9899						
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	0.00	20,424.21	0.00	0.00	0.00	20,424.21
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00
Refunds	950-959	0.00	0.00	0.00	0.00	0.00	0.00
Claims Against LEA	960-969	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expenditures		0.00	20,424.21	0.00	0.00	0.00	20,424.21
Other Fund Uses:	9900-9999						
Transfers Out	920-929	25,550.00	76,654.39	0.00	0.00	0.00	102,204.39
Other Fund Uses (Excludes 920-929)	900-997	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Fund Uses		25,550.00	76,654.39	0.00	0.00	0.00	102,204.39
<b>TOTAL EXPENDITURES ^&amp; OTHER FUND USES</b>		<b>3,976,006.63</b>	<b>676,348.47</b>	<b>0.00</b>	<b>0.00</b>	<b>635.18</b>	<b>4,652,990.28</b>

# SUPPLEMENTAL INFORMATION

## FY 2021 Budget

Alabama State Department of Education  
Attachment to Exhibit P-II

Trussville City  
205

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

NAME OF SCHOOL OR COST CENTER HEWITT-Trussville High School - 0890  
GRADE LEVELS 9-12

**ADM (Prior year used for allocation purposes)** 1548.8

**Earned Units**

Teachers	<u>86.28</u>
Principals	<u>1</u>
Assistant Principals	<u>2.5</u>
Counselors	<u>3</u>
Librarians	<u>2</u>
Vocational Ed. Director	<u>0</u>
Vocational Ed. Counselors	<u>0</u>

**Total Units** **94.78**

Salaries		<u>\$5,387,498</u>
Fringe Benefits		<u>\$2,043,462</u>
Classroom Instructional Support		
Student Materials	\$700 /unit	<u>\$66,346</u>
Technology	\$500 /unit	<u>\$47,390</u>
Library Enhancement	\$157.72 /unit	<u>\$14,949</u>
Professional Development	\$100 /unit	<u>\$9,478</u>
Common Purchases	\$0 /unit	<u>\$0</u>
Textbooks/Digital Resources	\$75 /ADM	<u>\$116,160</u>
<b>Total Foundation Programs</b>		<u><b>\$7,685,283</b></u>

**II. PROJECTED ENROLLMENT** 1592  
(To be completed by LEA)

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

Type	Source of Funds				TOTAL EMPLOYEES
	State Earned	Other State	Federal	Local	
Teachers	87.28			7.92	<u>95.2</u>
Librarians	1				<u>1</u>
Counselors	3			2	<u>5</u>
Administrators	4.25			0.75	<u>5</u>
Certified Support Personnel					<u>0</u>
Non. Cert. Supp. Personnel	9	0.75	15.4	4.85	<u>30</u>
<b>Total</b>	<b>104.53</b>	<b>0.75</b>	<b>15.4</b>	<b>15.52</b>	<u><b>136.2</b></u>

TRUSSVILLE CITY BOARD OF EDUCATION - SYS# 205  
HEWITT-TRUSSVILLE HIGH SCHOOL / COST CENTER - C/C#0890  
PROPOSED BUDGET OF EXPENDITURES - ALL FUND TYPES  
FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT P-II-A

FUND TYPE	GOVERNMENTAL					FIDUCIARY	TOTAL
DESCRIPTION	ACCT#	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST/AGENCY	(Memo Only)
<b>EXPENDITURES BY CATEGORY:</b>							
Instructional Services:	1000-1999						
Personal Services	001-199	6,736,137.65	71,617.10	0.00	0.00	0.00	6,807,754.75
Employee Benefits	200-299	2,307,640.75	37,873.11	0.00	0.00	0.00	2,345,513.86
Purchased Services	300-399	152,951.45	198,350.43	0.00	0.00	11,616.63	362,918.51
Materials ^& Supplies	400-499	53,900.00	359,444.14	0.00	0.00	8,822.01	422,166.15
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	216,841.23	0.00	0.00	13,836.00	230,677.23
Total Instructional Services		9,250,629.85	884,126.01	0.00	0.00	34,274.64	10,169,030.50
Instructional Support Services:	2000-2999						
Personal Services	001-199	1,371,439.76	59,188.00	0.00	0.00	0.00	1,430,627.76
Employee Benefits	200-299	470,690.27	21,655.83	0.00	0.00	0.00	492,346.10
Purchased Services	300-399	28,670.00	235,810.27	0.00	0.00	3,704.94	268,185.21
Materials ^& Supplies	400-499	18,420.42	161,697.62	0.00	0.00	59,813.00	239,931.04
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	24,086.78	0.00	0.00	3,740.00	27,826.78
Total Instructional Support Services		1,889,220.45	502,438.50	0.00	0.00	67,257.94	2,458,916.89
Operations ^& Maintenance Services:	3000-3999						
Personal Services	001-199	127,176.20	0.00	0.00	0.00	0.00	127,176.20
Employee Benefits	200-299	54,879.87	0.00	0.00	0.00	0.00	54,879.87
Purchased Services	300-399	867,520.00	35,409.77	0.00	0.00	1,808.88	904,738.65
Materials ^& Supplies	400-499	101.00	31,174.03	0.00	0.00	0.00	31,275.03
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	15,772.58	0.00	0.00	0.00	15,772.58
Total Operations ^& Maint Services		1,049,677.07	82,356.38	0.00	0.00	1,808.88	1,133,842.33
Auxiliary Services:	4000-4999						
Personal Services	001-199	0.00	363,241.84	0.00	0.00	0.00	363,241.84
Employee Benefits	200-299	0.00	189,061.65	0.00	0.00	0.00	189,061.65
Purchased Services	300-399	0.00	115,062.23	0.00	0.00	1,484.39	116,546.62
Materials ^& Supplies	400-499	1,000.00	313,396.00	0.00	0.00	0.00	314,396.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	86,256.74	0.00	0.00	0.00	86,256.74
Total Auxiliary Services		1,000.00	1,067,018.46	0.00	0.00	1,484.39	1,069,502.85



TRUSSVILLE CITY BOARD OF EDUCATION - SYS# 205  
HEWITT-TRUSSVILLE HIGH SCHOOL / COST CENTER - C/C#0890  
PROPOSED BUDGET OF EXPENDITURES - ALL FUND TYPES  
FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT P-II-B

FUND TYPE	DESCRIPTION	ACCT#	GOVERNMENTAL			CAPITAL PROJECTS	FIDUCIARY	TOTAL (Memo Only)
			GENERAL	SPECIAL REVENUE	DEBT SERVICE		TRUST/AGENCY	
	General Administrative Services	6000-6999						
	Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00
	Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00
	Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00
	Materials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
	Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00
	Total General Admin Services		0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay - Real Property:	7000-7999						
	Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00
	Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00
	Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00
	Materials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
	Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00
	Total Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00
	Debt Services - Long Term:	8000-8999						
	Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00
	Debt Service Long Term	930-939	0.00	50,691.72	0.00	0.00	0.00	50,691.72
	Total Debt Services		0.00	50,691.72	0.00	0.00	0.00	50,691.72
	Other Expenditures:	9000-9899						
	Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00
	Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00
	Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00
	Materials ^& Supplies	400-499	0.00	419,723.80	0.00	0.00	80,105.34	499,829.14
	Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
	Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00
	Refunds	950-959	0.00	0.00	0.00	0.00	0.00	0.00
	Claims Against LEA	960-969	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Expenditures		0.00	419,723.80	0.00	0.00	80,105.34	499,829.14
	Other Fund Uses:	9900-9999						
	Transfers Out	920-929	80,910.00	277,070.79	0.00	0.00	16,586.98	374,567.77
	Other Fund Uses (Excludes 920-929)	900-997	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Fund Uses		80,910.00	277,070.79	0.00	0.00	16,586.98	374,567.77
	TOTAL EXPENDITURES ^& OTHER FUND USES		12,271,437.37	3,283,425.66	0.00	0.00	201,518.17	15,756,381.20

## **GLOSSARY OF TERMS**

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

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

    - (1) **General** This fund type accounts for all financial resources of the school system except those required to be accounted for in another fund. The primary operating functions of a local school system are performed in the general fund type.
    - (2) **Special Revenue** This fund type accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.
    - (3) **Debt Service** This fund type accounts for the accumulation of resources for the payment of general long-term debt, both principal and interest.
    - (4) **Capital Project** This fund type accounts for financial resources used to acquire or construct major capital facilities other than those of proprietary and trust funds.
  - B. Proprietary**

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

C. Fiduciary

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

**3. Expenditures by Function**

A. Instructional Services

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

B. Instructional Support Services

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

C. Operation & Maintenance Services

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

D. Auxiliary Services

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

E. General Administrative Services

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

F. Capital Outlay - Real Property

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

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

