

Trussville City Board of Education

Trussville, AL 35173

October 1, 2024 through September 30, 2025

Proposed Budget

Public Hearing: July 15, 2024



Trussville City Board of Education
476 Main Street
Trussville, AL 35173
www.trussvillecityschools.com

Ms. Kim DeShazo, Board President

Dr. Patrick Martin, 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 Board of Education. 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 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

SCHOOL NAME	NUMBER OF CERTIFIED STAFF	ENROLLMENT
Cahaba Elementary School	41.75	530
Magnolia Elementary School	33.5	404
Paine Elementary School	102	1347
Hewitt Trussville Middle School	75.5	1196
Hewitt Trussville High School	114.25	1569

Average Teaching Experience: 14 years

Percent of Teachers with advanced degrees: 56%

BUDGET INFORMATION

Introduction

The budget for Trussville City Board of Education is developed for the fiscal year beginning October 1st, 2024 and ending September 30th, 2025. All anticipated revenues from State, Federal, Local and Other Fund sources are included according to information obtained from appropriations, allocations, grants, taxes, and other generated sources. Financial resources have been assigned to the various programs of the school system in an effort to best serve the needs of the current student body. The most effective expenditure of these financial resources is determined by receiving input from parents, teachers, school administrators, program directors/coordinators and system administrators. Also, consideration must be given to budget constraints and requirements from other governing authorities such as the U. S. Department of Education, State Department of Education, State Legislature and the Southern Association of Colleges and Schools. Consideration must also be given to the fact that some State and Federal funds require a school system to budget local monies as a condition of receiving those funds.

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

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

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

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

The Proposed Annual Budget includes two documents as follows:

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

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, 2025

EXHIBIT B-I-A

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	
REVENUES						
STATE REVENUES	36,138,374.98	0.00	799,500.00	1,030,076.00	0.00	37,967,950.98
FEDERAL REVENUES	400.00	1,893,486.45	0.00	0.00	0.00	1,893,886.45
LOCAL REVENUES	21,914,285.74	4,207,991.67	1,813,662.50	2,396,250.00	437,634.29	30,769,824.20
OTHER REVENUES	75,000.00	0.00	0.00	0.00	0.00	75,000.00
TOTAL REVENUES	58,128,060.72	6,101,478.12	2,613,162.50	3,426,326.00	437,634.29	70,706,661.63
EXPENDITURES:						
INSTRUCTIONAL SERVICES	33,684,421.59	2,631,194.34	0.00	0.00	113,130.15	36,428,746.08
INSTRUCTIONAL SUPPORT SERVICES	10,061,962.07	935,303.83	0.00	0.00	175,825.11	11,173,091.01
OPERATIONS & MAINTENANCE	5,941,399.85	111,358.78	0.00	788,830.11	0.00	6,841,588.74
AUXILIARY SERVICES	3,580,886.02	4,113,626.41	0.00	0.00	2,751.66	7,697,264.09
GENERAL ADMINISTRATIVE SERVICES	4,113,134.86	0.00	0.00	0.00	0.00	4,113,134.86
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	87,794.91	46,144.00	1,885,662.50	428,082.78	0.00	2,447,684.19
OTHER EXPENDITURES	370,576.88	566,877.05	0.00	0.00	117,947.00	1,055,400.93
TOTAL EXPENDITURES	57,840,176.18	8,404,504.41	1,885,662.50	1,216,912.89	409,653.92	69,756,909.90
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	460,802.79	1,866,947.55	0.00	0.00	8,930.00	2,336,680.34
OTHER FUND USES	404,436.12	700,445.21	0.00	0.00	58,791.12	1,163,672.45
TOTAL OTHER FUND SOURCES (USES)	56,366.67	1,166,502.34	0.00	0.00	(49,861.12)	1,173,007.89
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	344,251.21	(1,136,523.95)	727,500.00	2,209,413.11	(21,880.75)	2,122,759.62
BEGINNING FUND BALANCE - OCT 1	26,867,009.86	3,906,251.03	0.00	5,475,312.85	353,249.59	36,601,823.33
ENDING FUND BALANCE - SEP 30	27,211,261.07	2,769,727.08	727,500.00	7,684,725.96	331,368.84	38,724,582.95

SUPPLEMENTAL INFORMATION

PROPOSED FY 2025 Budget

As required by Section 16-13-140

Code of Alabama 1975

**TRUSSVILLE CITY
SYSTEM TOTALS**

ADM (Prior year used for allocation purposes) 4,963.00

Earned Units

Teachers	287.62
Principals	5.00
Assistant Principals	7.50
Counselors	9.50
Librarians	7.00
Vocational Ed. Director	0.75
Vocational Ed. Counselors	0.00

Total Units **317.37**

Salaries	\$19,831,451
Fringe Benefits	\$7,462,924
Other Current Expense	\$8,005,573
Classroom Instructional Support	
Student Materials	\$900.00 /unit \$285,633
Technology	\$500 /unit \$158,685
Library Enhancement	\$157.72 /unit \$50,055
Professional Development	\$100 /unit \$31,737
Common Purchases	\$100 /unit \$31,737
Textbooks/Digital Resources	\$100 /ADM \$496,300
Student Growth	\$0
Total Foundation Programs	\$36,354,095
Less: Local Funds (10 Mills)	\$4,610,550
Total State Allocation (Foundation Program)	\$31,743,545

Additional State Appropriations

School Nurse	\$611,882
Technology Coordinator	\$69,694
Salaries – 1% per Act 97-238	\$0
At Risk	\$62,095

II. PROJECTED ENROLLMENT 5014
(To be completed by LEA)

III. PROJECTED EMPLOYEES
(To be completed by LEA)

Type	State Earned	Other State	Federal	Local	TOTAL EMPLOYEES
Teachers	289.1	1.9	-	33.8	324.7
Librarians	5.0	-	-	-	5.0
Counselors	10.0	-	-	1.5	11.5
Administrators	13.3	-	-	2.8	16.0
Certified Support Personnel	-	-	-	6.0	6.0
Non. Cert. Supp. Personnel	-	74.0	64.0	-	138.0
Total	317.4	75.9	64.0	44.0	501.2

TRUSSVILLE CITY BOARD OF EDUCATION - SYS#205
 PROPOSED BUDGET OF REVENUES ^EXPENDITURES - ALL FUND TYPES
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES DESCRIPTION	GOVERNMENTAL					FIDUCIARY	TOTAL (Memo Only)
	ACCT #	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS		
SOURCES:							
BEGINNING BALANCE - OCT 1		26,867,009.86	3,906,251.03	0.00	5,475,312.85	353,249.59	36,601,823.33
REVENUES:							
State Revenues:							
Foundation Program	1110-1199	31,690,748.24	0.00	0.00	0.00	0.00	31,690,748.24
SDE Appropriations	1210-1299	1,159,810.54	0.00	0.00	0.00	0.00	1,159,810.54
Transportation	1310-1399	3,000,247.00	0.00	0.00	333,564.00	0.00	3,333,811.00
At Risk	1410	62,095.00	0.00	0.00	0.00	0.00	62,095.00
Preschool	1520	225,474.20	0.00	0.00	0.00	0.00	225,474.20
PSF - Capital Outlay	2120	0.00	0.00	799,500.00	696,512.00	0.00	1,496,012.00
Other State Revenues	2900-2999	0.00	0.00	0.00	0.00	0.00	0.00
Total State Revenues	1000-2999	36,138,374.98	0.00	799,500.00	1,030,076.00	0.00	37,967,950.98
Federal Revenues:							
Individuals with Disabilities Act	3200-3299	0.00	976,971.63	0.00	0.00	0.00	976,971.63
SSA-Disability Determination	3830	400.00	0.00	0.00	0.00	0.00	400.00
USDA - Food ^& Nutrition	5100-5199	0.00	916,514.82	0.00	0.00	0.00	916,514.82
Total Federal Revenues	3000-5999	400.00	1,893,486.45	0.00	0.00	0.00	1,893,886.45
Local Revenues:							
County Special Ad Valorem	6030-6089	6,380,000.00	0.00	0.00	0.00	0.00	6,380,000.00
County Sales Tax	6110	800,000.00	0.00	0.00	0.00	0.00	800,000.00
County Alcohol Beverage Tax	6140	3,000.00	0.00	0.00	0.00	0.00	3,000.00
District Regular Ad Valorem	6210	3,078,676.82	0.00	0.00	0.00	0.00	3,078,676.82
District Reappraisal Ad Valorem	6220	1,740,334.77	0.00	0.00	0.00	0.00	1,740,334.77
District Special Ad Valorem	6230-6250	2,802,452.96	0.00	0.00	0.00	0.00	2,802,452.96
Municipal General Ad Valorem	6260-6289	2,290,501.99	0.00	1,813,662.50	0.00	0.00	4,104,164.49
Helping Schools-Vehicles Tags	6370	1,000.00	0.00	0.00	0.00	0.00	1,000.00
Manufactured Homes-Reg Fee	6380	374.00	0.00	0.00	0.00	0.00	374.00
Other Local Government Revenues	6500-6599	4,210,000.00	0.00	0.00	2,386,250.00	0.00	6,596,250.00
Food Service Income	6700-6799	0.00	1,963,628.06	0.00	0.00	0.00	1,963,628.06
Earnings on Investments	6800-6899	532,418.72	161.63	0.00	10,000.00	0.00	542,580.35
Other Local Revenues	6900-6999	75,526.48	0.00	0.00	0.00	0.00	75,526.48
Local School Revenue - Public	7100-7499	0.00	2,244,201.98	0.00	0.00	0.00	2,244,201.98
Local School Revenue - Non Public	7500-7999	0.00	0.00	0.00	0.00	437,634.29	437,634.29
Total Local Sources	6000-7999	21,914,285.74	4,207,991.67	1,813,662.50	2,396,250.00	437,634.29	30,769,824.20
Other Sources:							
Other Revenues	8900-8999	75,000.00	0.00	0.00	0.00	0.00	75,000.00
Total Other Sources	8000-8999	75,000.00	0.00	0.00	0.00	0.00	75,000.00
TOTAL REVENUES	1000-8999	58,128,060.72	6,101,478.12	2,613,162.50	3,426,326.00	437,634.29	70,706,661.63
OTHER FINANCING SOURCES:							
Indirect Cost	9010	258,302.02	0.00	0.00	0.00	0.00	258,302.02
Operating Transfers In	9200-9299	202,493.77	1,866,947.55	0.00	0.00	8,930.00	2,078,371.32
Total Other Financing Sources	9000-9997	460,795.79	1,866,947.55	0.00	0.00	8,930.00	2,336,673.34
TOTAL ALL SOURCES	1000-9997	58,588,856.51	7,968,425.67	2,613,162.50	3,426,326.00	446,564.29	73,043,334.97

TRUSSVILLE CITY BOARD OF EDUCATION - SYS#205
 PROPOSED BUDGET OF REVENUES ^EXPENDITURES - ALL FUND TYPES
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES DESCRIPTION -----	GOVERNMENTAL					FIDUCIARY -----	EXHIBIT P-I-F
	ACCT # -----	GENERAL -----	SPECIAL REVENUE -----	DEBT SERVICE -----	CAPITAL PROJECTS -----		TOTAL (Memo Only) -----
EXPENDITURES:							
Instructional Services	1000-1999	33,684,421.59	2,631,194.34	0.00	0.00	113,130.15	36,428,746.08
Instructional Support Services	2000-2999	10,061,962.07	935,303.83	0.00	0.00	175,825.11	11,173,091.01
Operation ^& Maintenance	3000-3999	5,941,399.85	111,358.78	0.00	788,830.11	0.00	6,841,588.74
Auxiliary Services	4000-4999	3,580,886.02	4,113,626.41	0.00	0.00	2,751.66	7,697,264.09
General Administrative Services	6000-6999	4,113,134.86	0.00	0.00	0.00	0.00	4,113,134.86
Capital Outlay	7000-7999	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	8000-8999	87,794.91	46,144.00	1,885,662.50	428,082.78	0.00	2,447,684.19
Other Expenditures	9000-9899	370,576.88	566,877.05	0.00	0.00	117,947.00	1,055,400.93
TOTAL EXPENDITURES	1000-9899	57,840,176.18	8,404,504.41	1,885,662.50	1,216,912.89	409,653.92	69,756,909.90
OTHER FUND USES:							
Transfers Out	9910	404,436.12	700,445.21	0.00	0.00	58,791.12	1,163,672.45
Other Fund Uses	9990	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Fund Uses	9900-9999	404,436.12	700,445.21	0.00	0.00	58,791.12	1,163,672.45
TOTAL ALL USES	1000-9999	58,244,612.30	9,104,949.62	1,885,662.50	1,216,912.89	468,445.04	70,920,582.35
PROJECTED ENDING BALANCE-SEP 30	(NET)	27,211,254.07	2,769,727.08	727,500.00	7,684,725.96	331,368.84	38,724,575.95

SUPPLEMENTAL INFORMATION
PROPOSED FY 2025 Budget

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

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

ADM (Prior year used for allocation purposes) 1138

Earned Units

Teachers	57.43
Principals	1.00
Assistant Principals	2.00
Counselors	2.50
Librarians	2.00
Vocational Ed. Director	0.00
Vocational Ed. Counselors	0.00
Total Units	64.93

Salaries		\$4,057,271
Fringe Benefits		\$1,526,822
Other Current Expense		\$1,637,842
Classroom Instructional Support		
Student Materials	\$900.00 /unit	\$38,679
Technology	\$500.00 /unit	\$32,465
Library Enhancement	\$157.72 /unit	\$10,241
Professional Development	\$100.00 /unit	\$6,493
Common Purchases	\$100.00 /unit	\$6,493
Textbooks/Digital Resources	\$100.00 /ADM	\$113,800
Total Foundation Programs		\$7,430,106

II. PROJECTED ENROLLMENT 1164
(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	57.93	0.27		9.29	67.49
Librarians	1				1
Counselors	3				3
Administrators	3				3
Certified Support Personnel				1	1
Non. Cert. Supp. Personnel		14	17		31
Total	64.93	14.27	17	10.29	106.49

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, 2025

EXHIBIT P-II-A

FUND TYPE	GOVERNMENTAL				FIDUCIARY		TOTAL
DESCRIPTION	ACCT#	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST/AGENCY	(Memo Only)
EXPENDITURES BY CATEGORY:	1000-9999						
Instructional Services:	1000-1999						
Personal Services	001-199	5,193,242.09	198,775.56	0.00	0.00	0.00	5,392,017.65
Employee Benefits	200-299	1,803,555.74	120,651.25	0.00	0.00	0.00	1,924,206.99
Purchased Services	300-399	9,261.48	50,953.00	0.00	0.00	2,339.00	62,553.48
Materials ^& Supplies	400-499	44,694.00	259,895.00	0.00	0.00	10,666.00	315,255.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	60,089.00	0.00	0.00	514.00	60,603.00
Total Instructional Services		7,050,753.31	690,363.81	0.00	0.00	13,519.00	7,754,636.12
Instructional Support Services:	2000-2999						
Personal Services	001-199	941,089.40	0.00	0.00	0.00	0.00	941,089.40
Employee Benefits	200-299	326,336.08	0.00	0.00	0.00	0.00	326,336.08
Purchased Services	300-399	2,984.97	10,489.00	0.00	0.00	332.00	13,805.97
Materials ^& Supplies	400-499	12,748.56	39,815.00	0.00	0.00	7,440.00	60,003.56
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	5,427.00	0.00	0.00	0.00	5,427.00
Total Instructional Support Services		1,283,159.01	55,731.00	0.00	0.00	7,772.00	1,346,662.01
Operations ^& Maintenance Services:	3000-3999						
Personal Services	001-199	169,493.63	0.00	0.00	0.00	0.00	169,493.63
Employee Benefits	200-299	85,015.47	0.00	0.00	0.00	0.00	85,015.47
Purchased Services	300-399	322,451.57	9,573.00	0.00	0.00	0.00	332,024.57
Materials ^& Supplies	400-499	3,970.39	18,478.00	0.00	0.00	0.00	22,448.39
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		580,931.06	28,051.00	0.00	0.00	0.00	608,982.06
Auxiliary Services:	4000-4999						
Personal Services	001-199	0.00	238,629.60	0.00	0.00	0.00	238,629.60
Employee Benefits	200-299	0.00	138,916.76	0.00	0.00	0.00	138,916.76
Purchased Services	300-399	0.00	82,766.40	0.00	0.00	0.00	82,766.40
Materials ^& Supplies	400-499	0.00	446,645.19	0.00	0.00	0.00	446,645.19
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	56,173.02	0.00	0.00	0.00	56,173.02
Total Auxiliary Services		0.00	963,130.97	0.00	0.00	0.00	963,130.97

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, 2025

EXHIBIT P-II-B

FUND TYPE	GOVERNMENTAL				FIDUCIARY		TOTAL
DESCRIPTION	ACCT#	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST/AGENCY	(Memo Only)
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	229,774.00	0.00	0.00	59,995.00	289,769.00
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
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	229,774.00	0.00	0.00	59,995.00	289,769.00
Other Fund Uses:	9900-9999						
Transfers Out	920-929	68,223.00	143,200.00	0.00	0.00	636.00	212,059.00
Other Fund Uses (Excludes 920-929)	900-997	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Fund Uses		68,223.00	143,200.00	0.00	0.00	636.00	212,059.00
TOTAL EXPENDITURES ^& OTHER FUND USES		8,983,066.38	2,110,250.78	0.00	0.00	81,922.00	11,175,239.16

SUPPLEMENTAL INFORMATION**PROPOSED FY 2025 Budget**

As required by Section 16-13-140

Code of Alabama 1975

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

ADM (Prior year used for allocation purposes)

397.35

Earned Units

Teachers	25.23
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	27.73

Salaries

\$1,732,760

Fringe Benefits

\$652,068

Other Current Expense

\$699,482

Classroom Instructional Support

Student Materials	\$900.00 /unit	\$24,957
Technology	\$500.00 /unit	\$13,865
Library Enhancement	\$157.72 /unit	\$4,374
Professional Development	\$100.00 /unit	\$2,773
Common Purchases	\$100.00 /unit	\$2,773
Textbooks/Digital Resources	\$100.00 /ADM	\$39,735
Total Foundation Programs		\$3,172,787

II. PROJECTED ENROLLMENT

(To be completed by LEA)

376

III. PROJECTED EMPLOYEES

(To be completed by LEA)

Type	Source of Funds				TOTAL EMPLOYEES
	State Earned	Other State	Federal	Local	
Teachers	24.45			4.05	28.5
Librarians	1				1
Counselors	0.5			0.5	1
Administrators	1.5			0.5	2
Certified Support Personnel				1	1
Non. Cert. Supp. Personnel		11	7		18
Total	27.45	11	7	6.05	51.5

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, 2025

EXHIBIT P-II-A

FUND TYPE	DESCRIPTION	ACCT#	GOVERNMENTAL			FIDUCIARY		TOTAL (Memo Only)
			GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST/AGENCY	
EXPENDITURES BY CATEGORY:		1000-9999						
Instructional Services:		1000-1999						
	Personal Services	001-199	2,039,436.57	76,591.77	0.00	0.00	0.00	2,116,028.34
	Employee Benefits	200-299	761,480.21	45,679.63	0.00	0.00	0.00	807,159.84
	Purchased Services	300-399	3,033.04	0.00	0.00	0.00	0.00	3,033.04
	Materials ^& Supplies	400-499	19,500.00	77,910.00	0.00	0.00	0.00	97,410.00
	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 Instructional Services		2,823,449.82	200,181.40	0.00	0.00	0.00	3,023,631.22
Instructional Support Services:		2000-2999						
	Personal Services	001-199	632,036.03	0.00	0.00	0.00	0.00	632,036.03
	Employee Benefits	200-299	212,222.08	0.00	0.00	0.00	0.00	212,222.08
	Purchased Services	300-399	92.57	8,348.00	0.00	0.00	0.00	8,440.57
	Materials ^& Supplies	400-499	6,125.90	4,765.00	0.00	0.00	461.00	11,351.90
	Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
	Other Objects	600-899	0.00	81.00	0.00	0.00	0.00	81.00
	Total Instructional Support Services		850,476.58	13,194.00	0.00	0.00	461.00	864,131.58
Operations ^& Maintenance Services:		3000-3999						
	Personal Services	001-199	106,389.34	0.00	0.00	0.00	0.00	106,389.34
	Employee Benefits	200-299	52,005.50	0.00	0.00	0.00	0.00	52,005.50
	Purchased Services	300-399	192,201.00	0.00	0.00	0.00	0.00	192,201.00
	Materials ^& Supplies	400-499	0.00	5,015.00	0.00	0.00	0.00	5,015.00
	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 Operations ^& Maint Services		350,595.84	5,015.00	0.00	0.00	0.00	355,610.84
Auxiliary Services:		4000-4999						
	Personal Services	001-199	0.00	108,723.08	0.00	0.00	0.00	108,723.08
	Employee Benefits	200-299	0.00	62,306.37	0.00	0.00	0.00	62,306.37
	Purchased Services	300-399	0.00	11,537.22	0.00	0.00	0.00	11,537.22
	Materials ^& Supplies	400-499	0.00	183,408.75	0.00	0.00	0.00	183,408.75
	Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
	Other Objects	600-899	0.00	25,232.21	0.00	0.00	0.00	25,232.21
	Total Auxiliary Services		0.00	391,207.63	0.00	0.00	0.00	391,207.63

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, 2025

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
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	14,315.00	0.00	0.00	0.00	14,315.00
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
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	14,315.00	0.00	0.00	0.00	14,315.00
Other Fund Uses:	9900-9999						
Transfers Out	920-929	29,250.00	30,457.00	0.00	0.00	0.00	59,707.00
Other Fund Uses (Excludes 920-929)	900-997	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Fund Uses		29,250.00	30,457.00	0.00	0.00	0.00	59,707.00
TOTAL EXPENDITURES ^& OTHER FUND USES		4,053,772.24	654,370.03	0.00	0.00	461.00	4,708,603.27

SUPPLEMENTAL INFORMATION**PROPOSED FY 2025 Budget**

As required by Section 16-13-140

Code of Alabama 1975

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

ADM (Prior year used for allocation purposes)

1297

Earned Units

Teachers	82.79
Principals	1.00
Assistant Principals	2.00
Counselors	2.50
Librarians	1.00
Vocational Ed. Director	0.00
Vocational Ed. Counselors	0.00

Total Units**89.29**

Salaries	\$5,579,451	
Fringe Benefits	\$2,099,645	
Other Current Expense	\$2,252,316	
Classroom Instructional Support		
Student Materials	\$900 /unit	\$80,361
Technology	\$500 /unit	\$44,645
Library Enhancement	\$157.72 /unit	\$14,083
Professional Development	\$100 /unit	\$8,929
Common Purchases	\$100 /unit	\$8,929
Textbooks/Digital Resources	\$100 /ADM	\$129,700
Total Foundation Programs		\$10,218,059

II. PROJECTED ENROLLMENT

(To be completed by LEA)

1351

III. PROJECTED EMPLOYEES

(To be completed by LEA)

Type	Source of Funds				TOTAL EMPLOYEES
	State Earned	Other State	Federal	Local	
Teachers	82.9	1.6		8	92.5
Librarians	1				1
Counselors	2.5				2.5
Administrators	3				3
Certified Support Personnel				3	3
Non. Cert. Supp. Personnel		19.45	18.55		38
Total	89.4	21.05	18.55	11	140

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, 2025

EXHIBIT P-II-A

FUND TYPE	GOVERNMENTAL				FIDUCIARY		TOTAL
DESCRIPTION	ACCT#	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST/AGENCY	(Memo Only)
EXPENDITURES BY CATEGORY:							
Instructional Services:	1000-1999						
Personal Services	001-199	5,901,132.96	181,322.10	0.00	0.00	0.00	6,082,455.06
Employee Benefits	200-299	2,169,701.21	107,139.46	0.00	0.00	0.00	2,276,840.67
Purchased Services	300-399	15,256.49	0.00	0.00	0.00	0.00	15,256.49
Materials ^& Supplies	400-499	59,400.00	238,680.17	0.00	0.00	23,219.15	321,299.32
Capital Outlay (Personal Property)	500-599	0.00	4,855.55	0.00	0.00	0.00	4,855.55
Other Objects	600-899	0.00	49,174.08	0.00	0.00	0.00	49,174.08
Total Instructional Services		8,145,490.66	581,171.36	0.00	0.00	23,219.15	8,749,881.17
Instructional Support Services:	2000-2999						
Personal Services	001-199	1,248,567.14	0.00	0.00	0.00	0.00	1,248,567.14
Employee Benefits	200-299	455,044.85	0.00	0.00	0.00	0.00	455,044.85
Purchased Services	300-399	301.62	29,502.63	0.00	0.00	0.00	29,804.25
Materials ^& Supplies	400-499	16,614.28	9,504.62	0.00	0.00	737.11	26,856.01
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	432.54	0.00	0.00	240.00	672.54
Total Instructional Support Services		1,720,527.89	39,439.79	0.00	0.00	977.11	1,760,944.79
Operations ^& Maintenance Services:	3000-3999						
Personal Services	001-199	116,168.53	0.00	0.00	0.00	0.00	116,168.53
Employee Benefits	200-299	54,081.21	0.00	0.00	0.00	0.00	54,081.21
Purchased Services	300-399	297,003.00	0.00	0.00	0.00	0.00	297,003.00
Materials ^& Supplies	400-499	0.00	27,768.78	0.00	0.00	0.00	27,768.78
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		467,252.74	27,768.78	0.00	0.00	0.00	495,021.52
Auxiliary Services:	4000-4999						
Personal Services	001-199	0.00	270,073.90	0.00	0.00	0.00	270,073.90
Employee Benefits	200-299	0.00	165,205.94	0.00	0.00	0.00	165,205.94
Purchased Services	300-399	0.00	23,980.17	0.00	0.00	198.66	24,178.83
Materials ^& Supplies	400-499	0.00	496,240.58	0.00	0.00	0.00	496,240.58
Capital Outlay (Personal Property)	500-599	0.00	18,450.00	0.00	0.00	0.00	18,450.00
Other Objects	600-899	0.00	61,319.71	0.00	0.00	0.00	61,319.71
Total Auxiliary Services		0.00	1,035,270.30	0.00	0.00	198.66	1,035,468.96

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, 2025

EXHIBIT P-II-B

FUND TYPE	GOVERNMENTAL				FIDUCIARY		TOTAL
DESCRIPTION	ACCT#	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST/AGENCY	(Memo Only)
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	246,087.60	13,872.41	0.00	0.00	0.00	259,960.01
Employee Benefits	200-299	105,689.28	8,338.64	0.00	0.00	0.00	114,027.92
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00
Materials ^& Supplies	400-499	18,800.00	0.00	0.00	0.00	0.00	18,800.00
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
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		370,576.88	22,211.05	0.00	0.00	0.00	392,787.93
Other Fund Uses:	9900-9999						
Transfers Out	920-929	89,100.00	106,406.21	0.00	0.00	568.12	196,074.33
Other Fund Uses (Excludes 920-929)	900-997	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Fund Uses		89,100.00	106,406.21	0.00	0.00	568.12	196,074.33
TOTAL EXPENDITURES ^& OTHER FUND USES		10,792,948.17	1,812,267.49	0.00	0.00	24,963.04	12,630,178.70

SUPPLEMENTAL INFORMATION**PROPOSED FY 2025 Budget**

As required by Section 16-13-140

Code of Alabama 1975

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

ADM (Prior year used for allocation purposes)

531

Earned Units

Teachers	33.72
Principals	1.00
Assistant Principals	0.50
Counselors	1.00
Librarians	1.00
Vocational Ed. Director	0.00
Vocational Ed. Counselors	0.00

Total Units**37.22**

Salaries	\$2,325,760	
Fringe Benefits	\$875,225	
Other Current Expense	\$938,865	
Classroom Instructional Support		
Student Materials	\$900 /unit	\$33,498
Technology	\$500 /unit	\$18,610
Library Enhancement	\$157.72 /unit	\$5,870
Professional Development	\$100 /unit	\$3,722
Common Purchases	\$100 /unit	\$3,722
Textbooks/Digital Resources	\$100 /ADM	\$53,100
Total Foundation Programs		\$4,258,372

II. PROJECTED ENROLLMENT
 (To be completed by LEA)

550

III. PROJECTED EMPLOYEES
 (To be completed by LEA)

Type	Source of Funds				TOTAL EMPLOYEES
	State Earned	Other State	Federal	Local	
Teachers	34.39			2.36	36.75
Librarians	1				1
Counselors	1				1
Administrators	1.5			0.5	2
Certified Support Personnel				1	1
Non. Cert. Supp. Personnel		9	6		15
Total	37.89	9	6	3.86	56.75

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, 2025

EXHIBIT P-II-A

FUND TYPE	GOVERNMENTAL			FIDUCIARY			TOTAL
DESCRIPTION	ACCT#	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST/AGENCY	(Memo Only)
EXPENDITURES BY CATEGORY:							
Instructional Services:	1000-1999						
Personal Services	001-199	2,550,130.01	26,131.38	0.00	0.00	0.00	2,576,261.39
Employee Benefits	200-299	921,383.94	15,354.10	0.00	0.00	0.00	936,738.04
Purchased Services	300-399	5,303.48	0.00	0.00	0.00	0.00	5,303.48
Materials ^& Supplies	400-499	24,450.00	89,091.00	0.00	0.00	1,355.00	114,896.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	41,151.00	0.00	0.00	0.00	41,151.00
Total Instructional Services		3,501,267.43	171,727.48	0.00	0.00	1,355.00	3,674,349.91
Instructional Support Services:	2000-2999						
Personal Services	001-199	617,662.25	0.00	0.00	0.00	0.00	617,662.25
Employee Benefits	200-299	218,872.54	0.00	0.00	0.00	0.00	218,872.54
Purchased Services	300-399	286.48	7,329.00	0.00	0.00	0.00	7,615.48
Materials ^& Supplies	400-499	7,427.09	18,627.00	0.00	0.00	3,517.00	29,571.09
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	468.00	0.00	0.00	0.00	468.00
Total Instructional Support Services		844,248.36	26,424.00	0.00	0.00	3,517.00	874,189.36
Operations ^& Maintenance Services:	3000-3999						
Personal Services	001-199	114,745.60	0.00	0.00	0.00	0.00	114,745.60
Employee Benefits	200-299	53,779.33	0.00	0.00	0.00	0.00	53,779.33
Purchased Services	300-399	238,423.00	0.00	0.00	0.00	0.00	238,423.00
Materials ^& Supplies	400-499	0.00	10,318.00	0.00	0.00	0.00	10,318.00
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		409,952.93	10,318.00	0.00	0.00	0.00	420,270.93
Auxiliary Services:	4000-4999						
Personal Services	001-199	0.00	130,312.10	0.00	0.00	0.00	130,312.10
Employee Benefits	200-299	0.00	76,696.30	0.00	0.00	0.00	76,696.30
Purchased Services	300-399	0.00	12,707.80	0.00	0.00	143.00	12,850.80
Materials ^& Supplies	400-499	0.00	226,894.13	0.00	0.00	0.00	226,894.13
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	29,852.28	0.00	0.00	0.00	29,852.28
Total Auxiliary Services		0.00	476,462.61	0.00	0.00	143.00	476,605.61

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, 2025

EXHIBIT P-II-B

FUND TYPE	GOVERNMENTAL			FIDUCIARY			TOTAL
DESCRIPTION	ACCT#	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST/AGENCY	(Memo Only)
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	14,711.00	0.00	0.00	1,518.00	16,229.00
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
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	14,711.00	0.00	0.00	1,518.00	16,229.00
Other Fund Uses:	9900-9999						
Transfers Out	920-929	36,675.00	37,758.00	0.00	0.00	235.00	74,668.00
Other Fund Uses (Excludes 920-929)	900-997	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Fund Uses		36,675.00	37,758.00	0.00	0.00	235.00	74,668.00
TOTAL EXPENDITURES ^& OTHER FUND USES		4,792,143.72	737,401.09	0.00	0.00	6,768.00	5,536,312.81

SUPPLEMENTAL INFORMATION**PROPOSED FY 2025 Budget**

As required by Section 16-13-140

Code of Alabama 1975

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

ADM (Prior year used for allocation purposes)1569.1**Earned Units**

Teachers	87.41
Principals	1.00
Assistant Principals	2.50
Counselors	3.00
Librarians	2.00
Vocational Ed. Director	0.75
Vocational Ed. Counselors	0.00
Total Units	<u>96.66</u>

Salaries

\$6,039,979

Fringe Benefits

\$2,272,950

Other Current Expense

\$2,438,223

Classroom Instructional Support

Student Materials	\$900 /unit	<u>\$86,994</u>
Technology	\$500 /unit	<u>\$48,330</u>
Library Enhancement	\$157.72 /unit	<u>\$15,245</u>
Professional Development	\$100 /unit	<u>\$9,666</u>
Common Purchases	\$100 /unit	<u>\$9,666</u>
Textbooks/Digital Resources	\$100 /ADM	<u>\$156,910</u>
Total Foundation Programs		<u>\$11,077,963</u>

II. PROJECTED ENROLLMENT

(To be completed by LEA)

1573**III. PROJECTED EMPLOYEES**

(To be completed by LEA)

Type	Source of Funds				TOTAL EMPLOYEES
	State Earned	Other State	Federal	Local	
Teachers	89.45			10.05	<u>99.50</u>
Librarians	1				<u>1.00</u>
Counselors	3			1	<u>4.00</u>
Administrators	4.25			1.75	<u>6.00</u>
Certified Support Personnel					<u>0.00</u>
Non. Cert. Supp. Personnel		20.55	15.45		<u>36.00</u>
Total	97.7	20.55	15.45	12.8	<u>146.50</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, 2025

EXHIBIT P-II-A

FUND TYPE	GOVERNMENTAL			FIDUCIARY			TOTAL
DESCRIPTION	ACCT#	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST/AGENCY	(Memo Only)
EXPENDITURES BY CATEGORY:							
Instructional Services:	1000-1999						
Personal Services	001-199	8,160,667.27	59,258.94	0.00	0.00	0.00	8,219,926.21
Employee Benefits	200-299	2,782,189.71	36,606.35	0.00	0.00	0.00	2,818,796.06
Purchased Services	300-399	6,172.69	205,775.00	0.00	0.00	41,144.00	253,091.69
Materials ^& Supplies	400-499	67,100.00	557,381.00	0.00	0.00	15,206.00	639,687.00
Capital Outlay (Personal Property)	500-599	0.00	15,685.00	0.00	0.00	0.00	15,685.00
Other Objects	600-899	0.00	113,044.00	0.00	0.00	18,687.00	131,731.00
Total Instructional Services		11,016,129.67	987,750.29	0.00	0.00	75,037.00	12,078,916.96
Instructional Support Services:	2000-2999						
Personal Services	001-199	1,618,888.89	63,881.58	0.00	0.00	0.00	1,682,770.47
Employee Benefits	200-299	548,227.66	23,368.46	0.00	0.00	0.00	571,596.12
Purchased Services	300-399	6,326.95	333,579.00	0.00	0.00	18,892.00	358,797.95
Materials ^& Supplies	400-499	18,428.06	323,114.00	0.00	0.00	135,391.00	476,933.06
Capital Outlay (Personal Property)	500-599	0.00	5,535.00	0.00	0.00	0.00	5,535.00
Other Objects	600-899	0.00	51,037.00	0.00	0.00	8,815.00	59,852.00
Total Instructional Support Services		2,191,871.56	800,515.04	0.00	0.00	163,098.00	3,155,484.60
Operations ^& Maintenance Services:	3000-3999						
Personal Services	001-199	135,052.52	0.00	0.00	0.00	0.00	135,052.52
Employee Benefits	200-299	58,089.87	0.00	0.00	0.00	0.00	58,089.87
Purchased Services	300-399	1,100,002.00	16,479.00	0.00	0.00	0.00	1,116,481.00
Materials ^& Supplies	400-499	125.00	23,727.00	0.00	0.00	0.00	23,852.00
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 Operations ^& Maint Services		1,293,269.39	40,206.00	0.00	0.00	0.00	1,333,475.39
Auxiliary Services:	4000-4999						
Personal Services	001-199	0.00	391,365.24	0.00	0.00	0.00	391,365.24
Employee Benefits	200-299	0.00	200,761.23	0.00	0.00	0.00	200,761.23
Purchased Services	300-399	0.00	53,072.00	0.00	0.00	2,410.00	55,482.00
Materials ^& Supplies	400-499	0.00	485,303.66	0.00	0.00	0.00	485,303.66
Capital Outlay (Personal Property)	500-599	0.00	36,140.00	0.00	0.00	0.00	36,140.00
Other Objects	600-899	0.00	80,912.77	0.00	0.00	0.00	80,912.77
Total Auxiliary Services		0.00	1,247,554.90	0.00	0.00	2,410.00	1,249,964.90

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, 2025

EXHIBIT P-II-B

FUND TYPE	GOVERNMENTAL				FIDUCIARY		TOTAL
DESCRIPTION	ACCT#	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST/AGENCY	(Memo Only)
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	46,144.00	0.00	0.00	0.00	46,144.00
Total Debt Services		0.00	46,144.00	0.00	0.00	0.00	46,144.00
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	278,671.00	0.00	0.00	38,314.00	316,985.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	7,195.00	0.00	0.00	18,120.00	25,315.00
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	285,866.00	0.00	0.00	56,434.00	342,300.00
Other Fund Uses:	9900-9999						
Transfers Out	920-929	106,683.00	382,624.00	0.00	0.00	57,352.00	546,659.00
Other Fund Uses (Excludes 920-929)	900-997	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Fund Uses		106,683.00	382,624.00	0.00	0.00	57,352.00	546,659.00
TOTAL EXPENDITURES ^& OTHER FUND USES		14,607,953.62	3,790,660.23	0.00	0.00	354,331.00	18,752,944.85

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.

