



# A FEASIBILITY STUDY FOR THE FORMATION OF AN INDEPENDENT MUNICIPAL SCHOOL SYSTEM

Prepared for the City of Moody, Alabama

January 22, 2024

## CITY OF MOODY ALABAMA – CITY OFFICIALS



Name	Position
Joe Lee	Mayor
City Council	
Linda Crowe	Mayor Pro Tem
Nick Rutledge	
Lynn Taylor	
Matt Morris	
Ellis Key	

## PROJECT TEAM

Name
Phil Hammonds, Ed. D.
Sheila Jones, Former CSFO and Association of Alabama School Business Officials Certified
Frank Costanzo, Ed. D.
Demographics prepared by LEAN Frog, Huntsville, AL



## ACKNOWLEDGEMENTS

Appreciation is extended to St. Clair County School System Superintendent Justin Burns and members of his staff for their providing various data and information reflected throughout the feasibility study, and their many professional courtesies shown to the Criterion project team. Thanks also is expressed to Bryan Price, St. Clair County GIS Manager, for his help in sharing needed shape files used in the study, and to Tony Rich, Deputy Chief Clerk, St. Clair County Revenue Commission, for providing requested financial data.

# Table of Contents

---

I.	INTRODUCTION.....	1
II.	CURRENT SCHOOL STUDENT ATTENDANCE ZONE (includes students residing outside of Moody).....	2
III.	DEMOGRAPHICS.....	3
IV.	AN OVERVIEW OF FUNDING FOR K-12 PUBLIC EDUCATION WITHIN ALABAMA.....	23
V.	STUDENT TRANSPORTATION .....	27
VI.	PRO FORMA BUDGETS FOR TWO STUDENT ATTENDANCE ZONE MODELS.....	32
VII.	PRO FORMA BUDGET SCENARIO 1.....	41
VIII.	PRO FORMA BUDGET SCENARIO 2.....	42
IX.	SCHOOL FACILITIES.....	43
X.	SUMMARY .....	49
XI.	APPENDICES .....	51

## I. INTRODUCTION

---

At its August 14, 2023, regularly scheduled meeting, the Moody City Council approved as part of its agenda Criterion K-12 Consulting to prepare a feasibility study looking into the possible future formation of an independent municipal school system for the City of Moody.

The purpose of such a feasibility study is not to make a recommendation as to whether the City of Moody should proceed in forming its own school system. Rather, data found within the study relating to finances, student enrollment trends, student transportation, and school facilities along with other relevant information can help enable the community and its city leaders in making an informed and thoughtful decision as to whether they wish to pursue the formation of a Moody City School System.

The City of Moody grew significantly between the 2010 and 2020 censuses, going from a population of 11,726 to 13,170, representing a 12.3% growth during that period. As part of the St. Clair County School system, the current Moody student attendance zone/tax district is comprised of students residing within the city limits as well as those students outside the city limits but living within the established student attendance zone/tax district. The school system's current practice also allows children of staff members working in Moody's schools but residing outside the city limits to attend school there. Additionally, there are some hardship instances wherein students are approved to attend school within Moody.

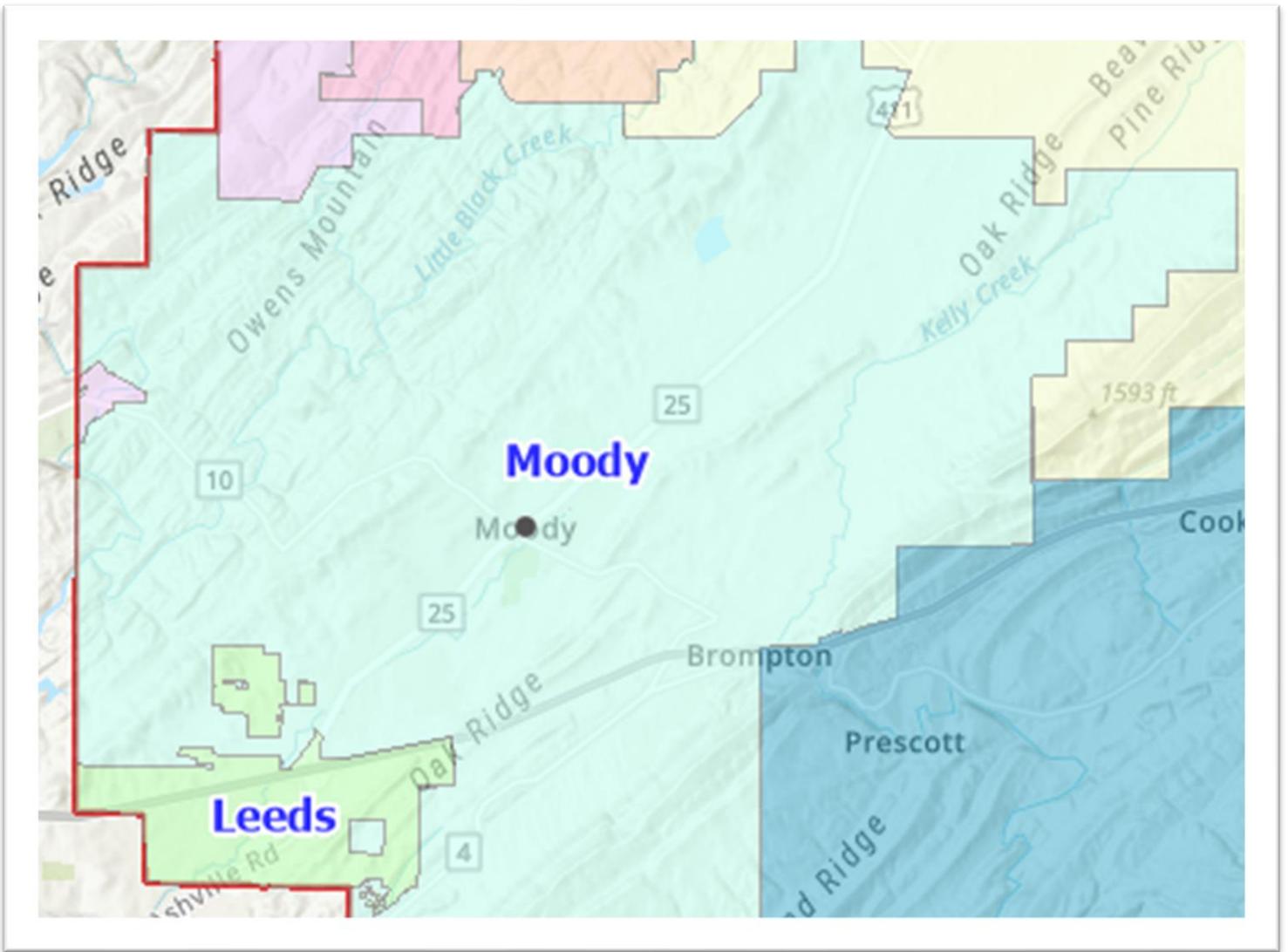
All being a part of the county school system, the schools within Moody are Moody Elementary School (Pre-K through third grade); Moody Middle School (fourth through sixth grades); Moody Junior High School (seventh and eighth grades); and Moody High School (ninth through twelfth grades). The Alabama State Department of Education's release of 2022-23 report cards showed Moody's scores ranging from 90 (A) to 83 (B). Full Report card results are found in Appendix A.

On November 16, 2021, voters in the Moody tax district/student attendance zone passed a referendum raising their ad valorem taxes by fifteen (15) mills for the construction of a new high school along with additional capital improvements on other Moody campuses. When the new Moody High School's construction is completed, estimated to be in 2025, the county school system plans to implement a new grade configuration to go into effect at that time: Pre-K through second grade; third through fifth grade; sixth through eighth grade; and ninth through twelfth grade.

A critically important section of the feasibility study deals with two pro forma budgets prepared utilizing historical data along with hypothetical finance-related conditions and assumptions. These two budgets, built upon anticipated revenues and expenditures, identify possible projected tax increases needed not only with beginning a new Moody City School System but also sustaining it at a high-quality level going forward into the future.

II. CURRENT SCHOOL STUDENT ATTENDANCE ZONE (includes students residing outside of Moody)

SCHOOL	GRADES	2023-24 REPORTED ATTENDANCE
Moody Elementary School	Pre-K-3	780
Moody Middle School	4-6	548
Moody Junior High School	7-8	365
Moody High School	9-12	667
<b>TOTAL</b>		<b>2,360</b>



### III. DEMOGRAPHICS

The following section includes various charts and graphs reflecting demographic data for the City of Moody, and pertinent areas of data including live births; population growth; housing data; zip code maps relative to the current student attendance zone; historical school enrollments; and estimated student enrollments through the 2026-2027 school year. This information provides not only a historical context for demographics of the current Moody attendance zone but also lays out possible future student enrollment trends.

#### Population Data

City Population Data				
Geographical Area	2010	2020	2010-2020	
			Growth	% Growth
Moody City	11,726	13,170	1,444	12.3%

Source: U.S. Census Bureau Redistricting Data

Geographic Area	April 1, 2010		Population Estimate (as of July 1)										Actual	Change, 2010-2020	
	Census	Estimates Base*	2010*	2011*	2012*	2013*	2014*	2015*	2016*	2017*	2018*	2019*	2020	Number	Percent
Moody City	11,726	11,705	11,751	11,899	12,088	12,299	12,341	12,483	12,709	12,894	12,964	13,065	13,170	1,444	12.3%

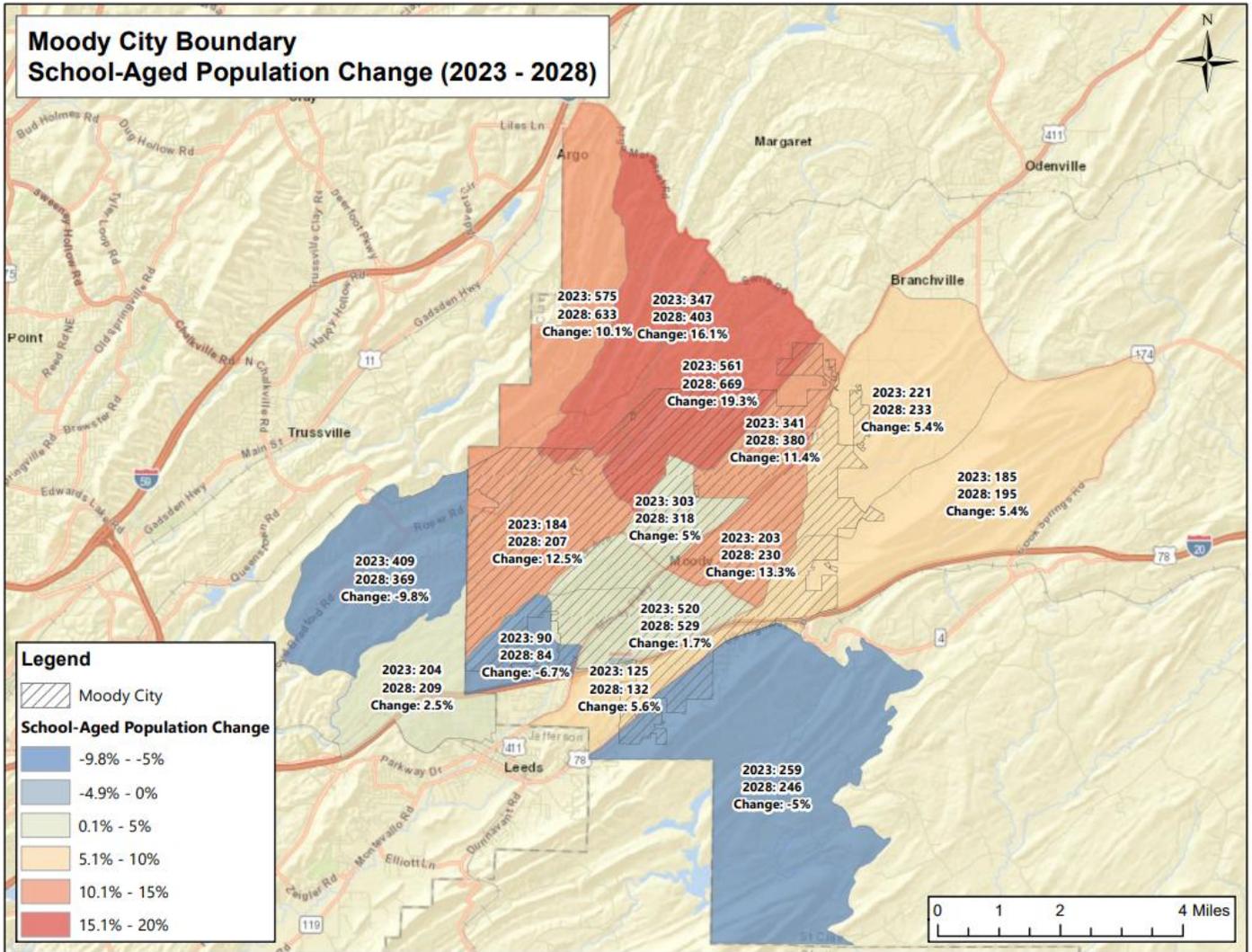
Sources: U.S. Census: City and Town Population Totals 2020-2021

Geographic Area	April 1, 2020		Population Estimate		
	Census	Estimates Base*	2020*	2021*	2022*
Moody City	13,170	13,186	13,228	13,494	13,587

U.S. Census: City and Town Population Totals 2010-2020

Census Population and Estimates Moody City		
Year	Population	% Increase
2010	11,138	
2011*	11,456	2.86%
2012*	11,724	2.34%
2013*	11,976	2.15%
2014*	12,124	1.24%
2015*	12,292	1.39%
2016*	12,464	1.40%
2017*	12,585	0.97%
2018*	12,752	1.33%
2019*	12,840	0.69%
2020	13,170	2.57%
2021*	13,100	-0.53%
2022*	13,587	3.72%
<b>*Estimate</b>		

Population Maps – Moody City Attendance Area  
 Estimated School-Aged Population Change 2023 - 2028



## Housing Data

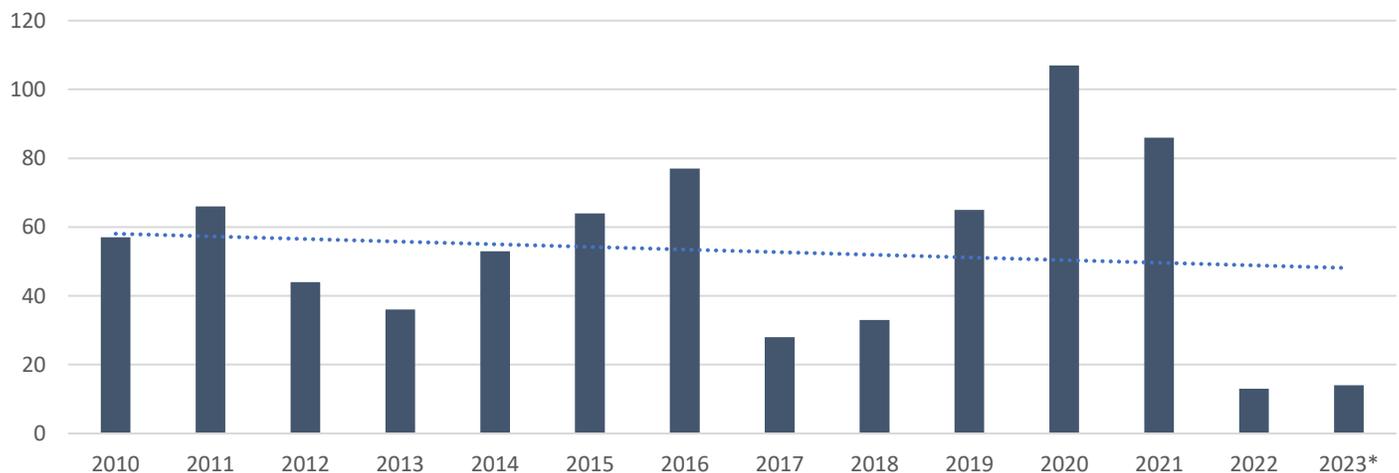
### Issued Building Permits

Building Permits - Moody City, AL		
Year	Single-Family	Multi-Family
2010	57	0
2011	66	0
2012	44	0
2013	36	0
2014	53	0
2015	64	0
2016	77	0
2017	28	0
2018	33	0
2019	65	0
2020	107	0
2021	86	0
2022	13	0
2023*	14	0

Source: SOCDs Building Permits Database

\*Preliminary through August 2023

### Single-Family Permits



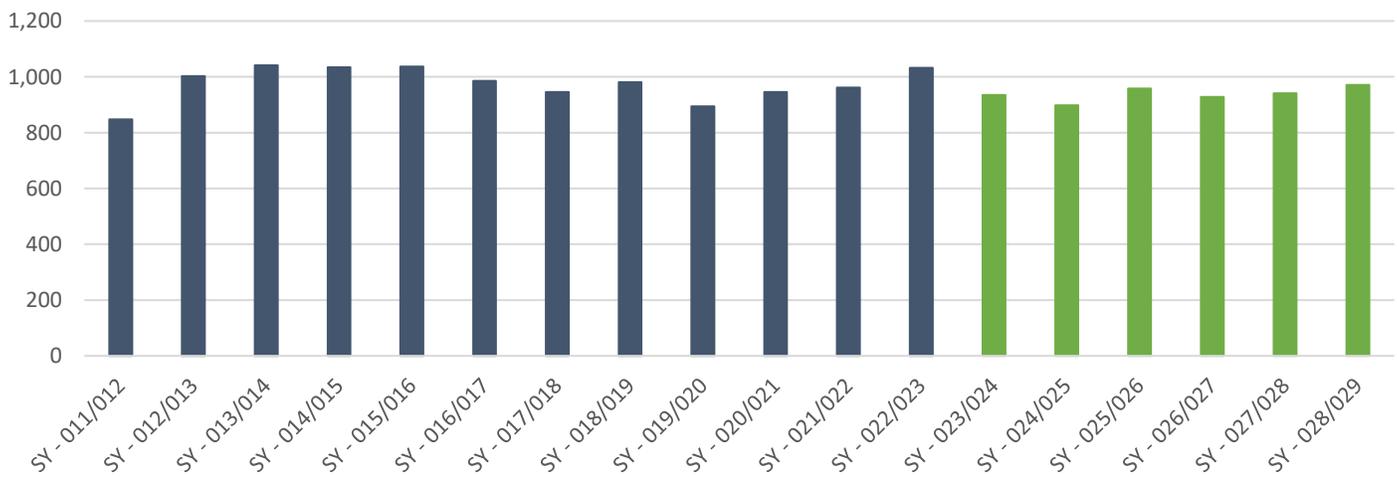
\*From 2010 to 2023, there was an average 5.5% increase in single family building permits.

## Moody City Attendance Area Live Birth Data

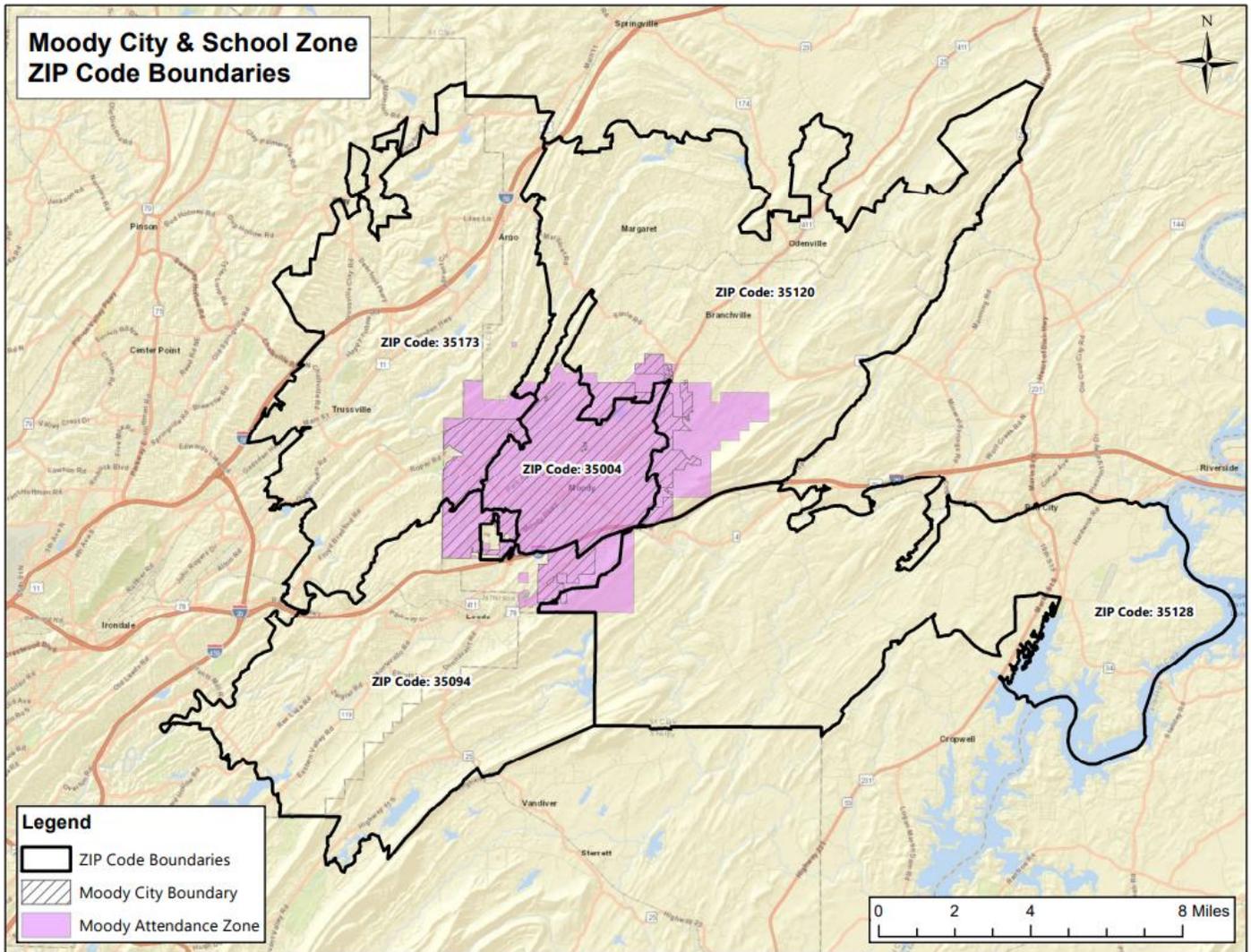
Resident Live Birth Counts by ZIP Code							
Year	35004	35094	35120	35128	35173	School Year	Total
2005	110	193	170	110	265	SY - 011/012	848
2006	143	215	222	117	305	SY - 012/013	1,002
2007	188	207	203	132	311	SY - 013/014	1,041
2008	170	216	235	111	302	SY - 014/015	1,034
2009	217	205	209	98	308	SY - 015/016	1,037
2010	178	222	221	120	245	SY - 016/017	986
2011	161	184	205	116	279	SY - 017/018	945
2012	174	208	213	117	269	SY - 018/019	981
2013	150	171	187	120	266	SY - 019/020	894
2014	166	189	204	98	289	SY - 020/021	946
2015	153	201	203	108	296	SY - 021/022	961
2016	166	213	205	117	331	SY - 022/023	1,032
2017	154	175	202	110	294	SY - 023/024	935
2018	126	188	188	94	302	SY - 024/025	898
2019	157	177	211	107	306	SY - 025/026	958
2020	125	176	197	97	333	SY - 026/027	928
2021	129	170	224	98	320	SY - 027/028	941
2022	137	171	213	90	360	SY - 028/029	971

Source: Alabama Department of Public Health

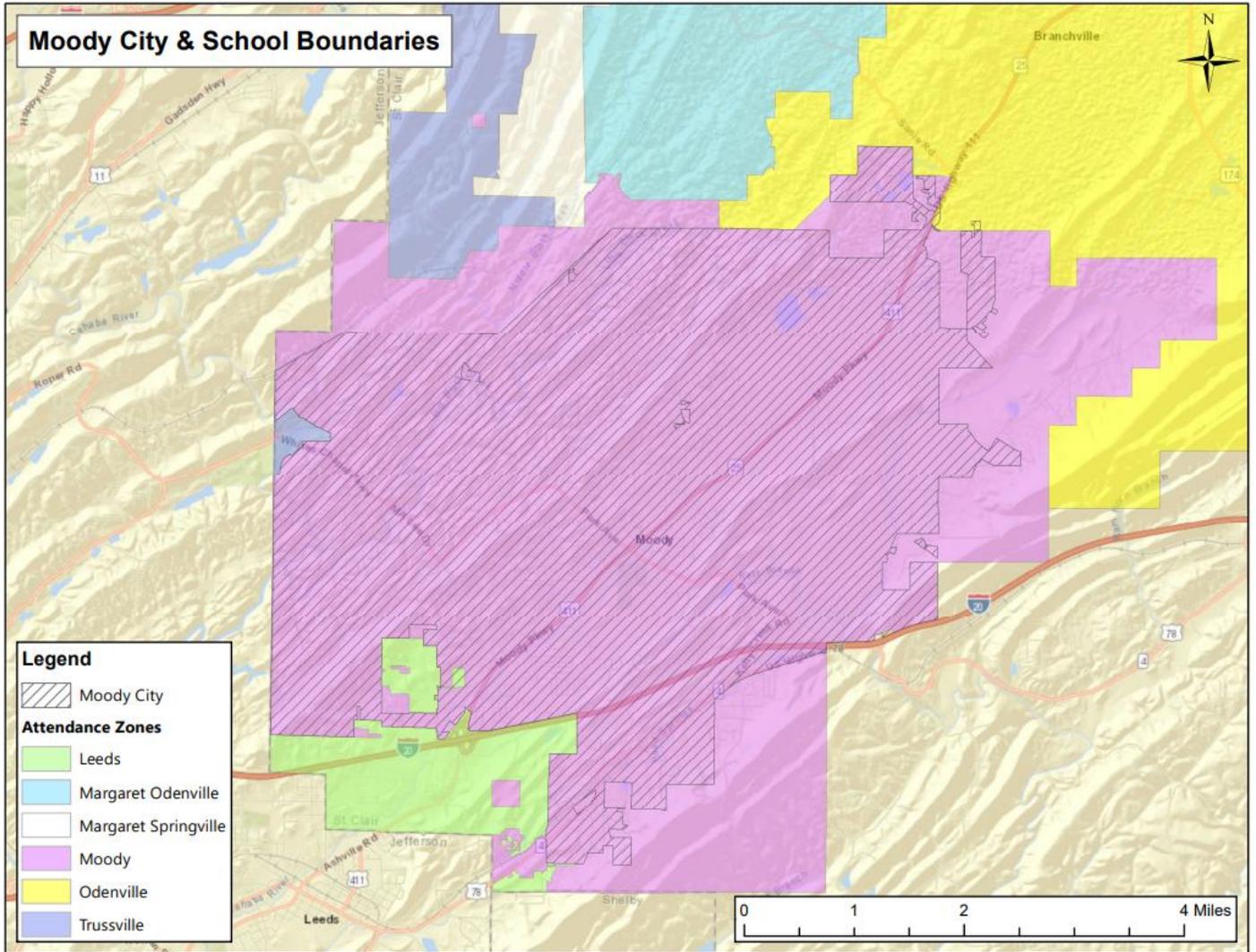
### Live Births based on year student enters 1st Grade



Zip Code Maps – Moody City Attendance Area



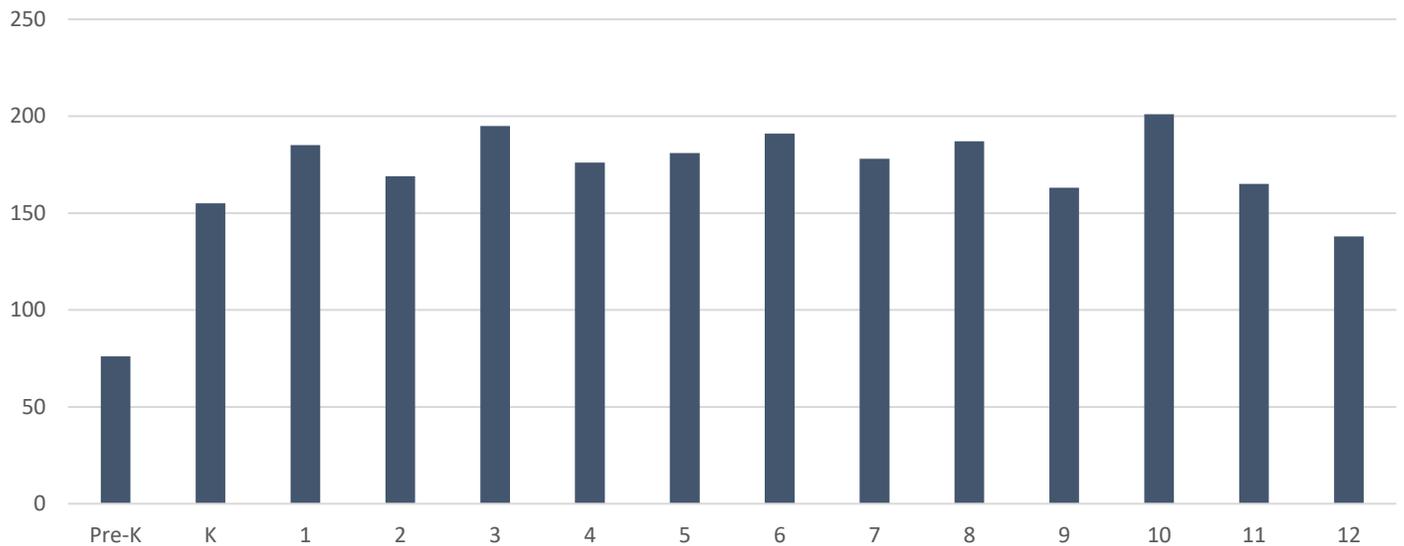
# Moody City & School Boundaries



## 2023-2024 Moody Student Attendance Zone Enrollment

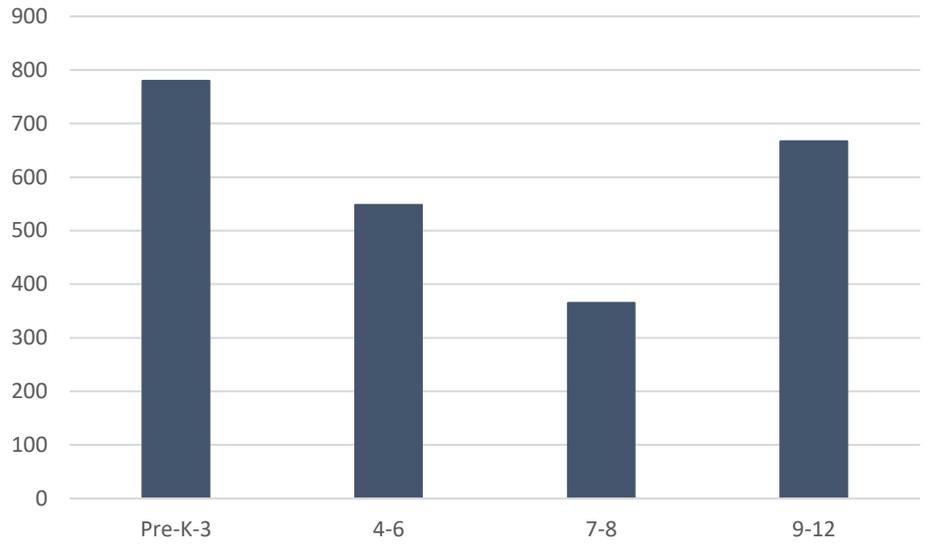
Grade Level	2023-2024
Pre-K	76
K	155
1	185
2	169
3	195
4	176
5	181
6	191
7	178
8	187
9	163
10	201
11	165
12	138
<b>Total</b>	<b>2,360</b>

2023-2024 Enrollment By Grade



2023-2024 Moody Student Attendance Zone Enrollment – By Grade Makeup

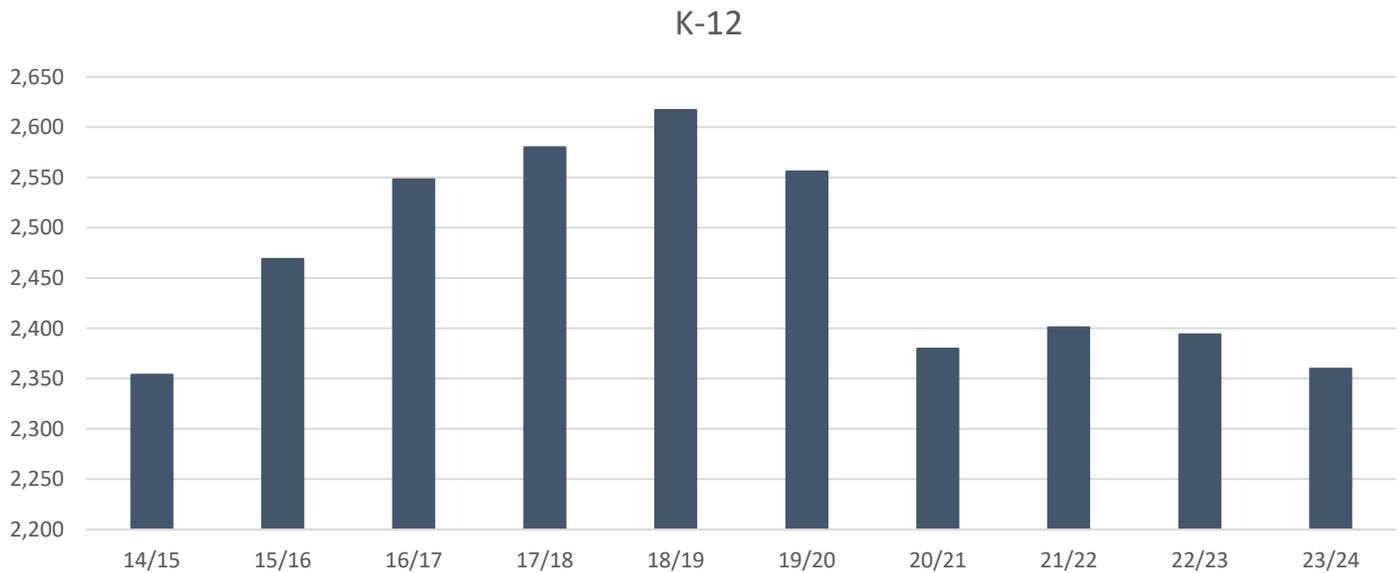
Grades	2023-2024
Pre-K-3	780
4-6	548
7-8	365
9-12	667
<b>Total</b>	<b>2,360</b>



## Historical Enrollment for Moody Student Attendance Zone: Overall

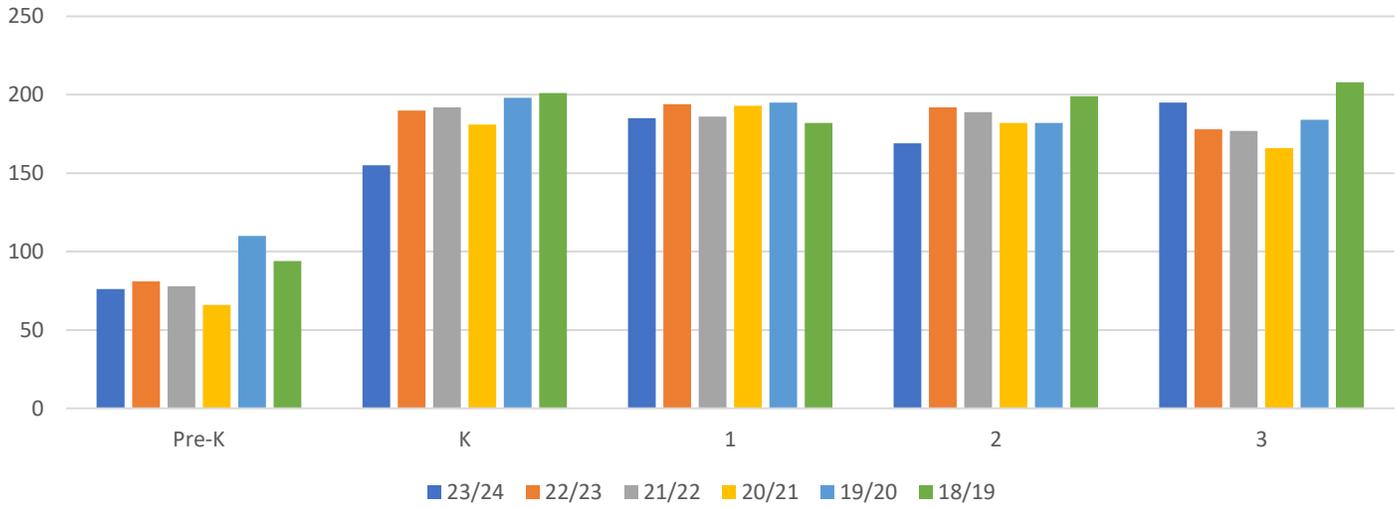
Enrollment History			
	Pre-K-12	Growth	%
<b>14/15</b>	2,354		
<b>15/16</b>	2,469	115	4.9%
<b>16/17</b>	2,548	79	3.2%
<b>17/18</b>	2,580	32	1.3%
<b>18/19</b>	2,617	37	1.4%
<b>19/20</b>	2,556	-61	-2.3%
<b>20/21*</b>	2,380	-176	-6.9%
<b>21/22</b>	2,401	21	0.9%
<b>22/23</b>	2,394	-7	-0.3%
<b>23/24</b>	2,360	-41	-1.7%

\*Assumed Impact of COVID-19



## Historical Enrollment Moody Elementary School

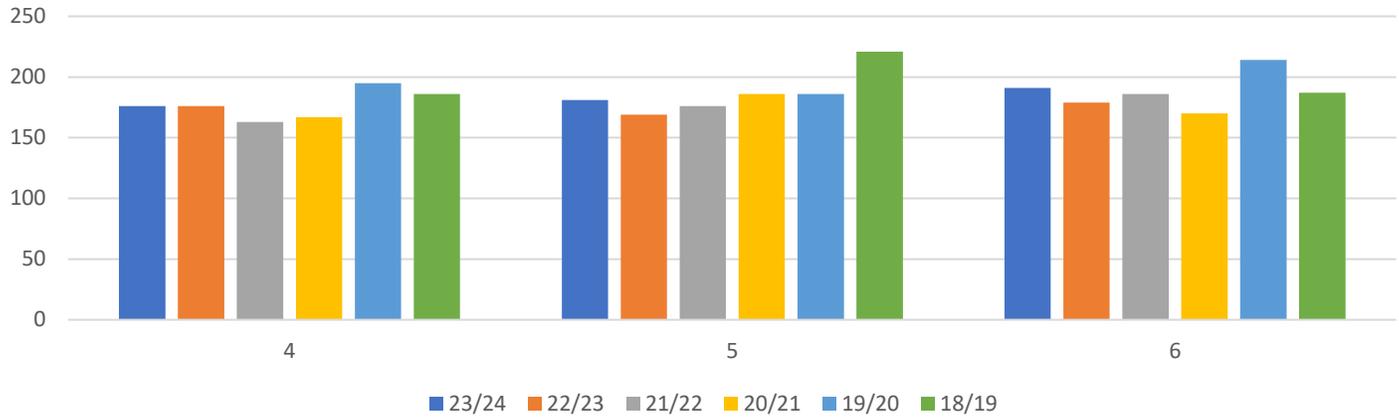
Moody Elementary



Moody Elementary School: Pre-K-3						
Grade Level	Pre-K	K	1	2	3	Pre-K-3
<b>23/24</b>	76	155	185	169	195	<b>780</b>
<b>22/23</b>	81	190	194	192	178	<b>835</b>
<b>21/22</b>	78	192	186	189	177	<b>822</b>
<b>20/21</b>	66	181	193	182	166	<b>788</b>
<b>19/20</b>	110	198	195	182	184	<b>869</b>
<b>18/19</b>	94	201	182	199	208	<b>884</b>

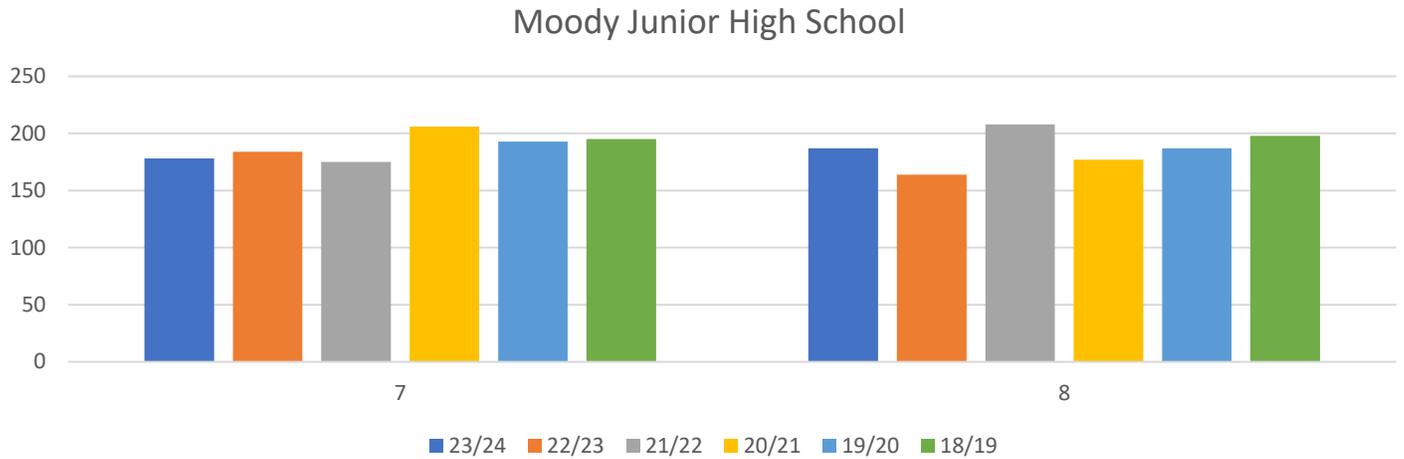
## Historical Enrollment Moody Middle School

Moody Middle School



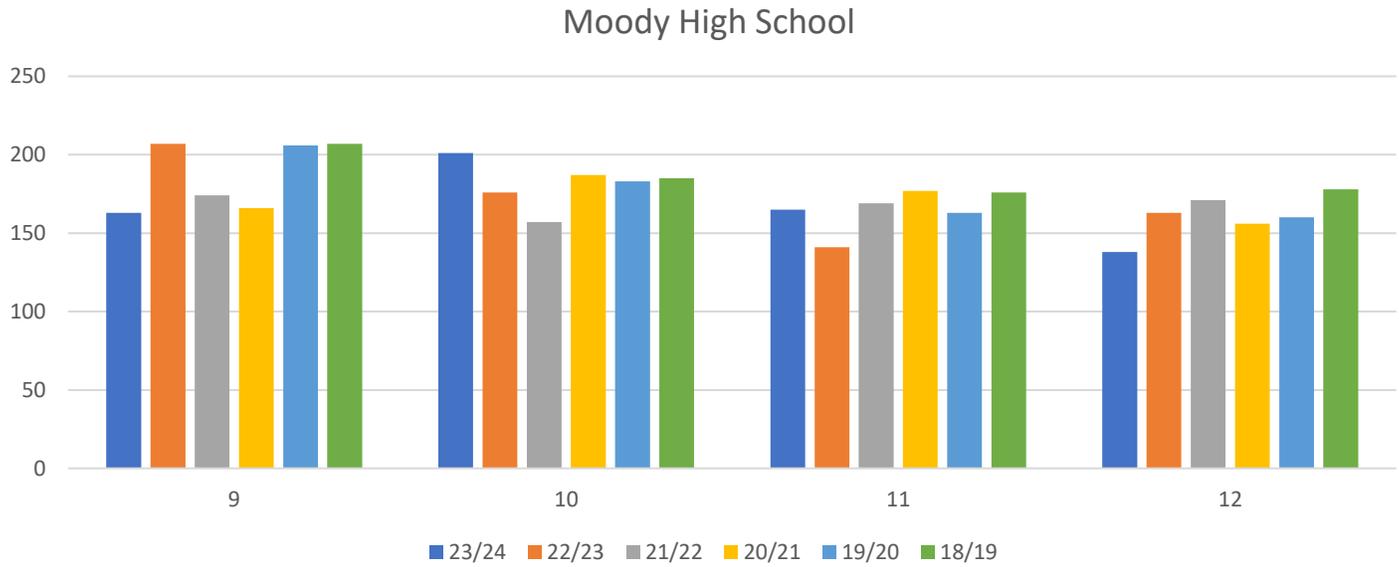
Moody Middle School: 4-6				
Grade Level	4	5	6	4-6
<b>23/24</b>	176	181	191	<b>548</b>
<b>22/23</b>	176	169	179	<b>524</b>
<b>21/22</b>	163	176	186	<b>525</b>
<b>20/21</b>	167	186	170	<b>523</b>
<b>19/20</b>	195	186	214	<b>595</b>
<b>18/19</b>	186	221	187	<b>594</b>

## Historical Enrollment Moody Junior High School



Moody Junior High School: 7-8			
Grade Level	7	8	7-8
<b>23/24</b>	178	187	<b>365</b>
<b>22/23</b>	184	164	<b>348</b>
<b>21/22</b>	175	208	<b>383</b>
<b>20/21</b>	206	177	<b>383</b>
<b>19/20</b>	193	187	<b>380</b>
<b>18/19</b>	195	198	<b>393</b>

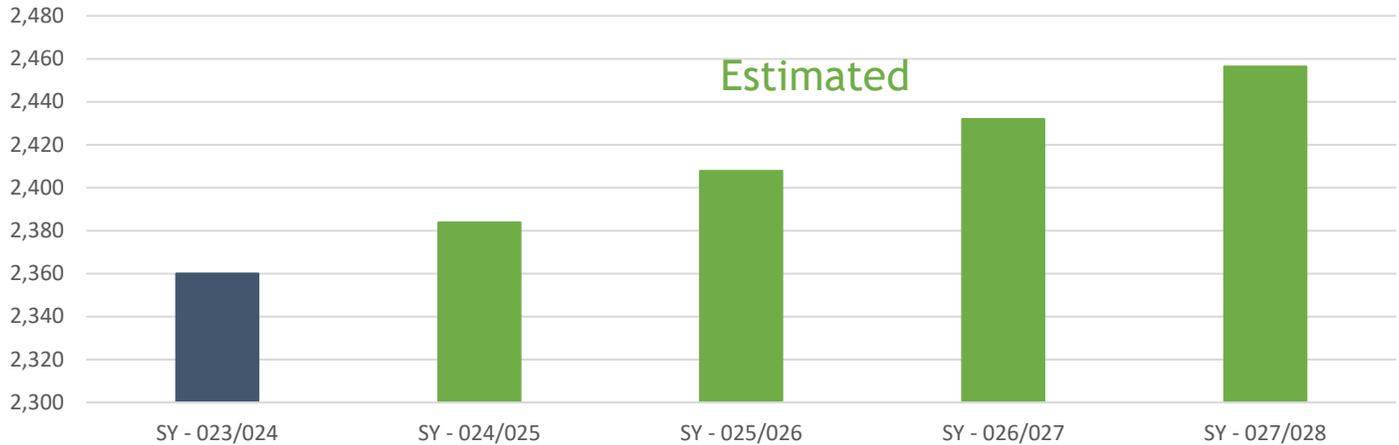
## Historical Enrollment Moody High School



Moody High School: 9-12					
Grade Level	9	10	11	12	9-12
<b>23/24</b>	163	201	165	138	<b>667</b>
<b>22/23</b>	207	176	141	163	<b>687</b>
<b>21/22</b>	174	157	169	171	<b>671</b>
<b>20/21</b>	166	187	177	156	<b>686</b>
<b>19/20</b>	206	183	163	160	<b>712</b>
<b>18/19</b>	207	185	176	178	<b>746</b>

## Student Attendance Zone Estimate

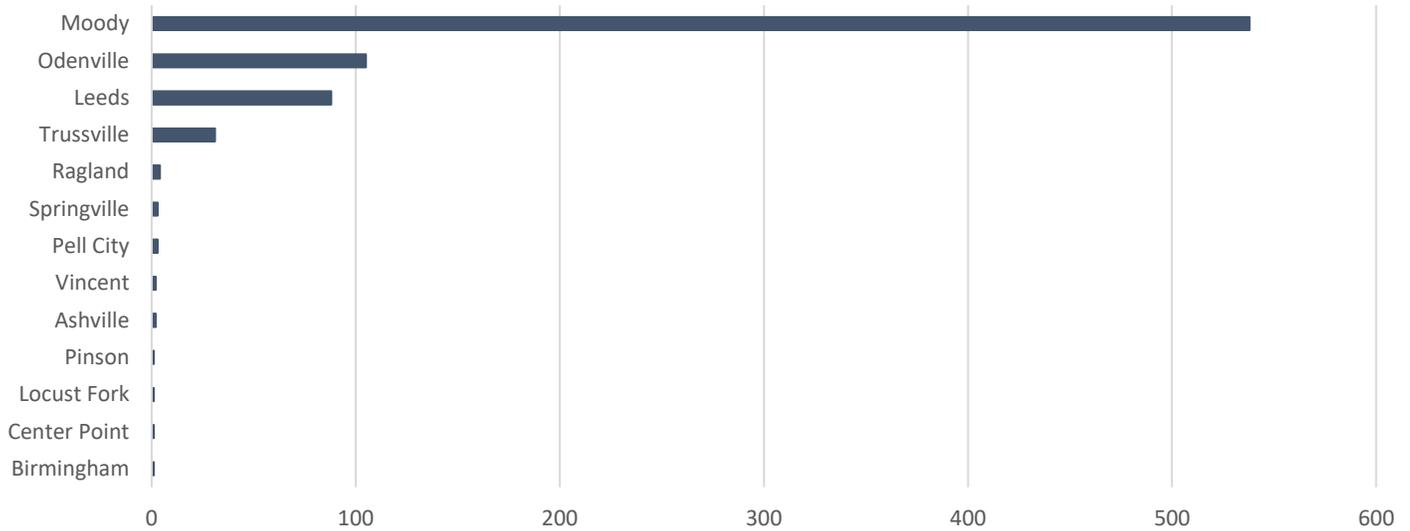
The below is an estimate based upon limited available data and the assumptions\* shown. If additional data become available or estimated live birth projections change, the estimated enrollments are subject to revision.



Moody Student Attendance Zone Estimate	
School Year	Enrollment
SY - 023/024	2,360
SY - 024/025	2,384
SY - 025/026	2,408
SY - 026/027	2,432
SY - 027/028	2,456

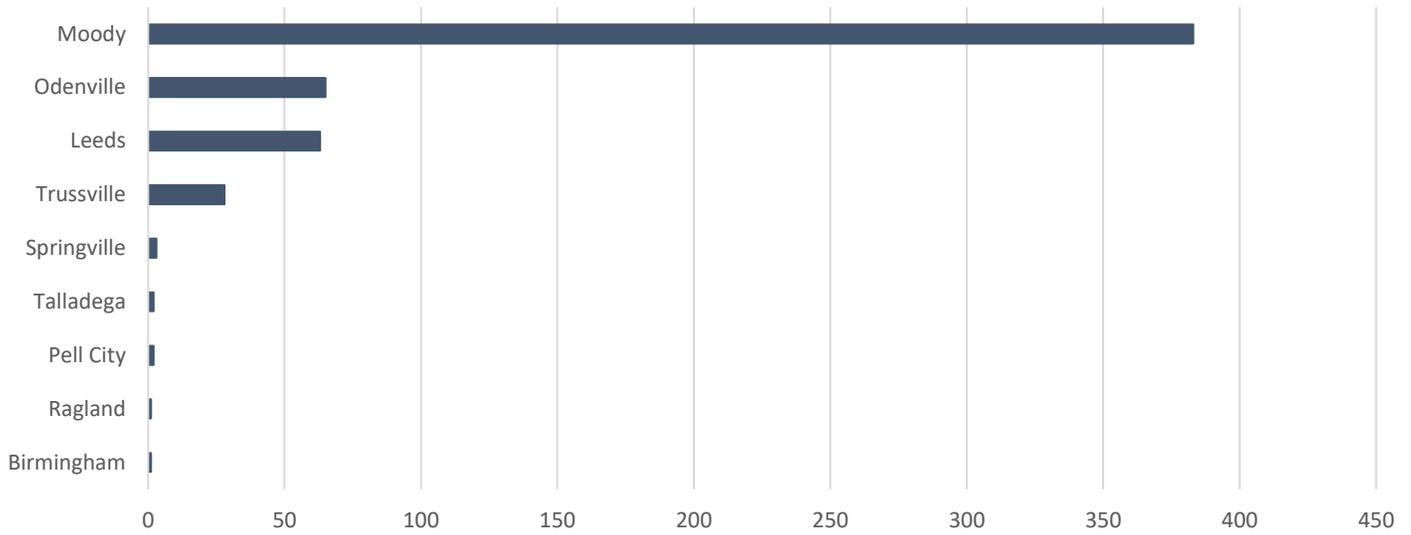
\*Based upon live birth data growth factored by the average increase in live births from 2005-2022.

## Moody Elementary School Current Enrollment by City



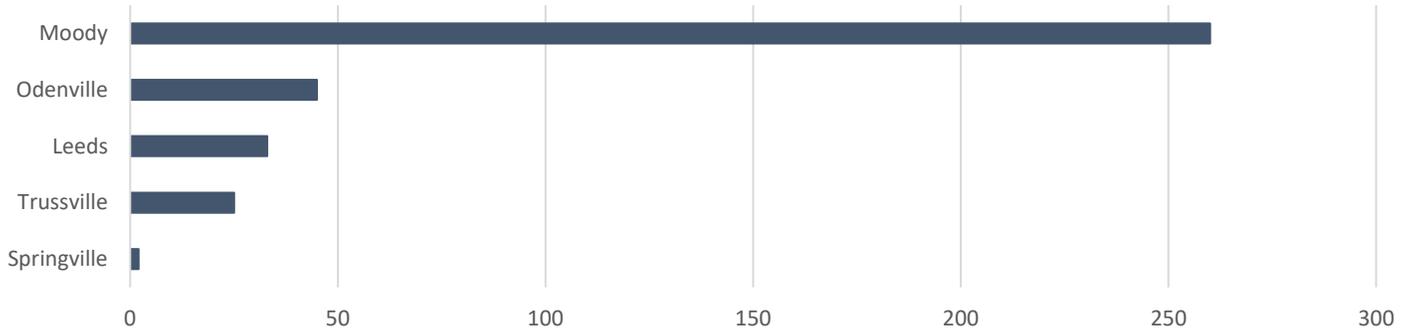
Moody Elementary Enrollment by City	Number of Students
<b>Moody</b>	538
<b>Odenville</b>	105
<b>Leeds</b>	88
<b>Trussville</b>	31
<b>Ragland</b>	4
<b>Pell City</b>	3
<b>Springville</b>	3
<b>Ashville</b>	2
<b>Vincent</b>	2
<b>Birmingham</b>	1
<b>Center Point</b>	1
<b>Locust Fork</b>	1
<b>Pinson</b>	1

## Moody Middle School Current Enrollment by City



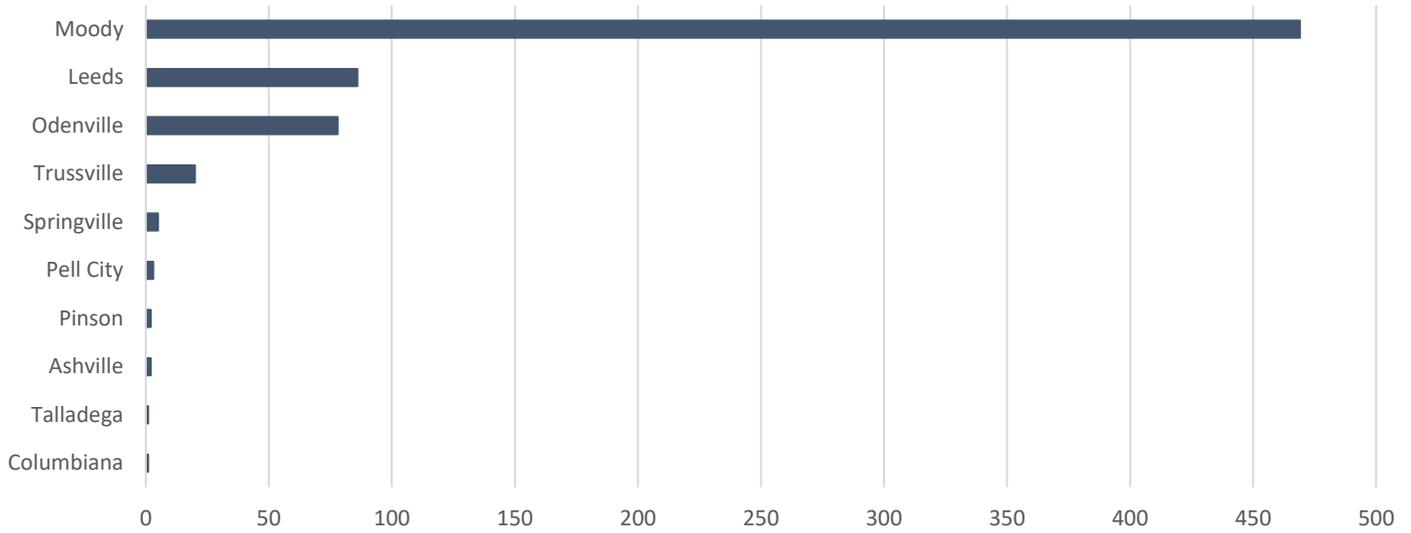
Moody Middle Enrollment by City	Number of Students
<b>Moody</b>	383
<b>Odenville</b>	65
<b>Leeds</b>	63
<b>Trussville</b>	28
<b>Springville</b>	3
<b>Pell City</b>	2
<b>Talladega</b>	2
<b>Birmingham</b>	1
<b>Ragland</b>	1

## Moody Junior High School Current Enrollment by City



Moody Junior High Enrollment By City	Number of Students
<b>Moody</b>	260
<b>Odenville</b>	45
<b>Leeds</b>	33
<b>Trussville</b>	25
<b>Springville</b>	2

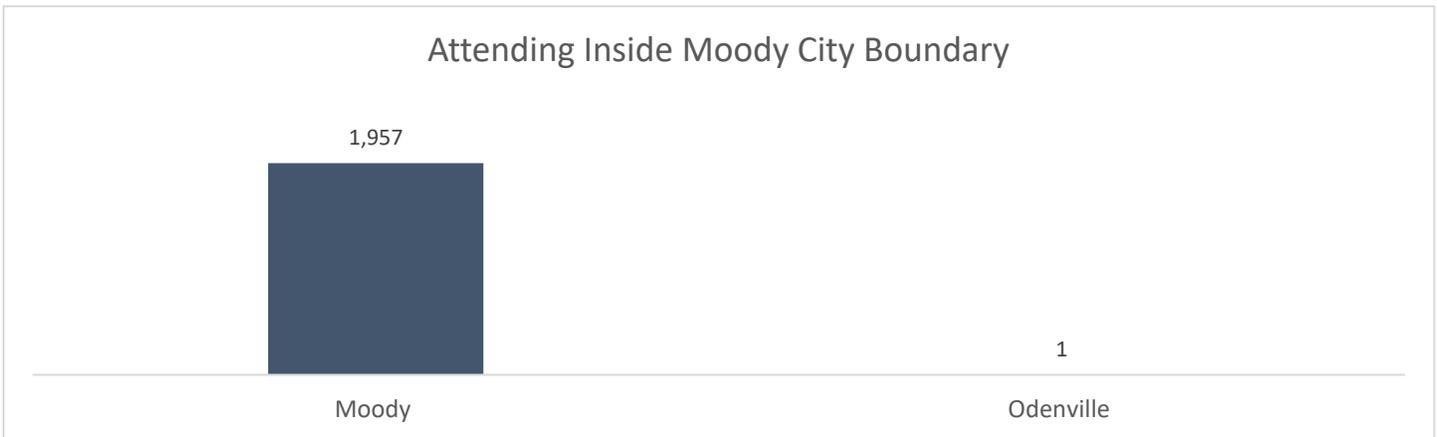
## Moody High School Current Enrollment by City



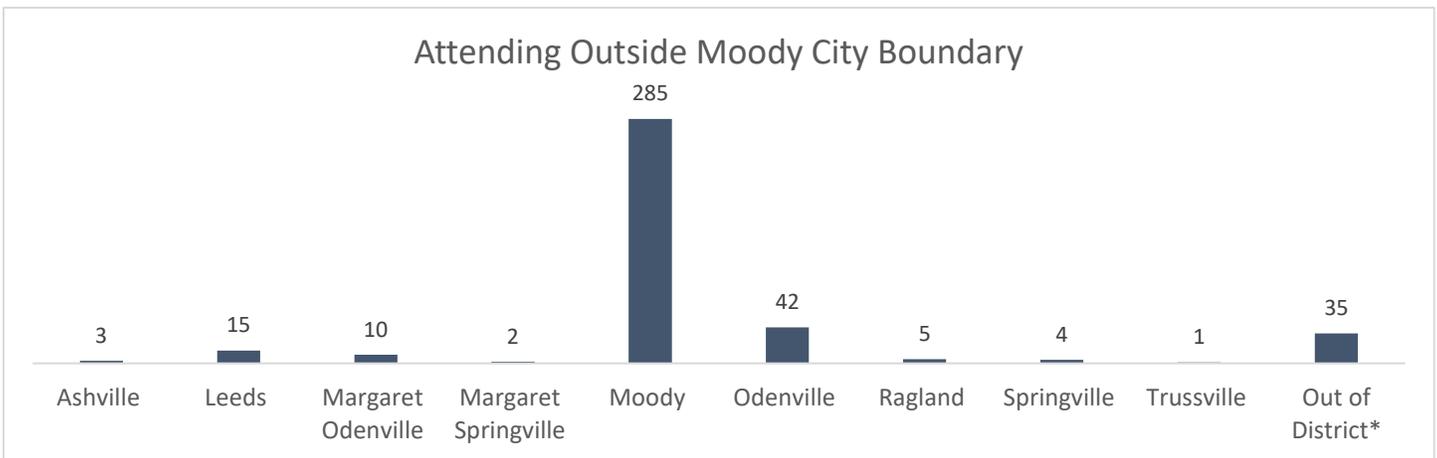
Moody High Enrollment By City	Number of Students
<b>Moody</b>	469
<b>Leeds</b>	86
<b>Odenville</b>	78
<b>Trussville</b>	20
<b>Springville</b>	5
<b>Pell City</b>	3
<b>Ashville</b>	2
<b>Pinson</b>	2
<b>Columbiana</b>	1
<b>Talladega</b>	1

## Moody Enrollment by School Zone by City Boundary

Attending Inside Moody City Boundary



Attending Outside Moody City Boundary



Students Attending Moody ES/MS/JH/HS - by Area of Residence															
Inside Moody City Boundary															
Grade	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Moody School Zone	63	128	154	142	158	143	149	160	154	159	136	166	136	109	1,957
Odenville School Zone										1					1
Subtotal	63	128	154	142	158	143	149	160	154	160	136	166	136	109	1,958
Outside of Moody City Boundary															
Grade	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Ashville School Zone			1		1									1	3
Leeds School Zone			2		1	2	1	1	1	3	1	1	1	1	15
Margaret Odenville School Zone		2			1	2	1		1		1	2			10
Margaret Springville School Zone										1			1		2
Moody School Zone	12	18	22	21	28	21	26	24	15	21	18	20	23	16	285
Odenville School Zone		1	2	2	3	3	1	3	5	1	2	8	3	8	42
Ragland School Zone		3		1		1									5
Springville School Zone	1			1		1					1				4
Trussville School Zone											1				1
Out of District / Unmatched*		3	4	2	3	3	3	3	2	1	3	4	1	3	35
Subtotal	13	27	31	27	37	33	32	31	24	27	27	35	29	29	402
<b>Grand Total</b>	<b>76</b>	<b>155</b>	<b>185</b>	<b>169</b>	<b>195</b>	<b>176</b>	<b>181</b>	<b>191</b>	<b>178</b>	<b>187</b>	<b>163</b>	<b>201</b>	<b>165</b>	<b>138</b>	<b>2,360</b>

## IV. AN OVERVIEW OF FUNDING FOR K-12 PUBLIC EDUCATION WITHIN ALABAMA

Funding for Alabama’s public schools (Grades K-12) comes primarily from state, federal, and local sources. A fiscal year begins on October 1 and concludes on September 30 annually.

Local school systems’ state funding comes from state tax revenues earmarked for supporting the Education Trust Fund (ETF) and the Public School Fund (PSF). State funding for instruction, most notably for teachers’ salaries and benefits as well as those for instructional support personnel, is known as the “Foundation Program.” Funds from the Foundation Program coming to a local school system are allocated and then distributed by utilizing the number of state-earned teacher units. Those funded teacher units appropriated by grade level and at each individual school are based upon a mechanism known as “grade divisors” which are determined annually by the Alabama State Department of Education (ALSDE) when it prepares its fiscal year state education budget and are approved by the State Legislature.

Each school year a census is taken within each of the state’s public schools identifying the Average Daily Membership (ADM) of students by grade during the first twenty days after Labor Day. That “snapshot” is then used to determine the number of state-earned teacher units by dividing the ADM in each grade by the ALSDE-approved grade divisors. For FY 2024, which began October 1, 2023, those divisors are as follows:

<b>Grades K-3</b>	14.25
<b>Grades 4-6</b>	20.06
<b>Grades 7-8</b>	19.70
<b>Grades 9-12</b>	17.95

The ADM model also drives funding for other positions including principals, assistant principals, counselors, and librarians, as well as career technical directors and counselors. Cognia (the public schools’ accrediting agency, previously known as AdvancED) Instructional Support Standards also play a role in such administrative allocations.

### THE FOUNDATION PROGRAM

The cost of the Foundation Program is calculated using four categories:

1. Salaries – Earned units are converted to a dollar amount using an ALSDE salary matrix that takes into consideration such variables as experience, certification, and earned degrees for a standard 187-day contract. A local school system may pay its staff above the state salary matrix but not below it. No additional state funding is provided for extended contracts such as ten-month or twelve-month contracted employees.
2. Fringe Benefits – These are determined using the employees’ calculated salaries for FICA, Medicare, matching retirement costs, health insurance, unemployment compensation and allotted leave time

(five sick days and two personal days annually). No funding is provided for vacation leave, administrative leave, military leave, or jury duty.

3. Other Current Expense (OCE) – This is a fixed amount determined annually by the legislature and multiplied by the number of Foundation Program units earned. Unlike other components of the Foundation Program, OCE has no relationship to a particular screen category of expenses but is very flexible and can be used in a number of ways.
4. Classroom Instructional Support (CIS) – Designated amounts within this category are approved annually for classroom instructional supplies; technology; library enhancement; professional development; common purchases to support instruction; and textbooks. All CIS amounts are allocated on a per earned teacher unit basis with the exception of textbooks which are calculated on a per ADM rate.

It is important to note that the state’s Foundation Program funds provided to a local school system are reduced by the assessed value of one local district mill of property tax multiplied by ten. Commonly referred to as the “Ten Mill Match,” this becomes the amount of local funds to be set aside by the local school system as a match in order to receive state funding through the Foundation Program.

Mechanically, these local revenues never actually leave the local school system but are required expenditures for the purposes identified by the Foundation Program. Stated differently, each local school system must have and spend ten mills of local tax revenue (the Ten Mill Match) and the ALSDE deducts that amount from the allocation the state provides each local school system through the Foundation Program.

Funding through the Foundation Program for local school systems is monthly beginning in October and ending in September, the duration of a fiscal year. Even though this annual stream of state funding does not begin until October of each year, it is designed to cover expenditures for the entire scholastic year, which begins each July 1 and concludes the following June 30. These differing dates between a fiscal year and a scholastic year create a gap in funding, requiring a local school system to have other positive revenue streams to cover its ongoing expenditures during this gap time. This gap is most notable in year one of the newly established school system.

## **THE PUBLIC SCHOOL FUND**

The Public School Fund (PSF) is designed to help fund a local school system’s capital needs. In order to participate in the allocation of the PSF from the statewide three mill ad valorem tax (the Capital Purchase Program Allocation), the local school system must provide a local match amount based upon the value of one mill of district ad valorem tax per ADM within it in relation to the state’s local school system having the highest value of one mill of district ad valorem tax per ADM. For FY 2024, this has been calculated by the ALSDE to equal .525333 of a mill.

**OTHER STATE FUNDING**

Additional state funding is allocated by the ALSDE to help support various categories such as transportation operations; fleet (buses) renewal; school nurses; at-risk student assistance; career technical operations and maintenance; and the Alabama Reading Initiative. This state funding does not fully cover the costs of those programs although these provided services are mandated.

**FEDERAL FUNDING**

The level of federal funding each year is not guaranteed and is dependent upon several factors including poverty levels, students' academic performances, exceptional education needs, English Language Learners services, and competitive grants. Most federal funding flows through the ALSDE to the local school system.

Based upon provided available data, it is anticipated that a Moody City School System would qualify to receive funding through such federally supported programs including but not limited to Title I, IDEA-B (special education), IDEA-B Preschool, Career Technical Education, and the Child Nutrition Program.

In instances where such federal funding may be inadequate to meet statutory requirements for identified student-related services, the local school system then must make up any funding shortfall using other revenue sources.

**LOCAL FUNDING**

Education funding within St. Clair County consists primarily of local countywide and district ad valorem taxes as well as sales and use taxes. Countywide ad valorem taxes are collected and distributed to each of the respective school systems within the county based upon the state's Foundation Program cost ratio.

Any local district ad valorem taxes supporting education within a municipal school system, however, must be spent within the local school tax district (which is the same as the local school district in this case) where collected. There currently are three municipal school systems in existence within St. Clair County: the Pell City School System, the Leeds City School System, and the Trussville City School System.

The assessment of county property for the period of October through September each year creates an abstract of ad valorem taxes to be collected and distributed by the St. Clair County Revenue Commissioner in the following year. As a result of this arrears-based collection model, growth in the population served by a local school system and its resulting impact upon tax revenues in one year are not realized from a revenue perspective until the following year.

Included within the Appendices section of the study is an overview of millage rates collected within St. Clair County (See Appendix B).

St. Clair County has levied and collects a special sales and use tax in the amount of one-cent (\$.01) in areas of the county that lie outside the municipal limits of Pell City. The net proceeds from this tax are to be used “exclusively for public school purposes” for schools under the jurisdiction of the St. Clair County Board of Education and the City of Leeds Board of Education based on respective student attendance (using average daily student membership) under Alabama Code Section 16-13-231 (1975). Neither Trussville City Schools nor Pell City Schools receives an allocated portion of these taxes, and Resolutions of the County Commission concerning the tax show that the Leeds City School System shares in the tax pursuant to a determination by the St. Clair County Commission that it should.

The St. Clair County Commission would have to make a similar determination and pass an amended Tax Resolution in order for a Moody City School System to receive an allowable portion of this sales tax.

## V. STUDENT TRANSPORTATION

Student transportation (school buses) is a large-scale and expensive operation for a local school system. Data for this study were gathered related to the St. Clair County School System’s costs based upon the current Moody student attendance zone. Moody schools’ Average Daily Membership (ADM) percentages by grade show that of the 2,284 students enrolled in the four (4) schools located within the Moody student attendance zone, approximately 1,376 of those students are transported daily. It is estimated that 959 students residing within the Moody City Limits are transported to and from school daily.

The following is a summary of data provided by the St. Clair County School System’s Transportation Department along with information from the Alabama State Department of Education (ALSDE). The figures and related information are based upon the 2023-2024 school year transportation data as submitted by the county school system’s Transportation Department.

### ST. CLAIR COUNTY SCHOOL SYSTEM TRANSPORTATION DATA

Average number of students transported daily (2 routes) (7,892 twice a day)	5,230
Average number of miles driven daily	2,722
Total number of buses available to the system	88
Of total, the number of daily run regular buses	121
Of total, the number of daily run special education buses	16
Of total, the number of buses qualifying for Fleet Renewal	94
Of total, the number of spare regular buses	27
Of total, the number of spare special education buses	5
Total number of bus mechanics	6

### MOODY CITY LIMITS TRANSPORTATION DATA

Average number of students transported daily (one route)	1,376
Average number of miles driven daily	577
Total number of buses conveyed to Moody zone	25
Of total, the number of daily run regular buses	21
Of total, the number of daily run special education buses	4
Of total, the number of buses qualifying for Fleet Renewal	20
Of total, the number of spare regular buses	4
Of total, the number of spare special education buses	1
Number of Bus Mechanics Conveyed form St. Clair County (ALSDE requires 1 mechanic for every 25 buses)	1

**MOODY CITY LIMITS TRANSPORTATION DATA**

Average number of students transported daily (one route)	959
Average number of miles driven daily	577
Total number of buses conveyed to Moody zone	14
Of total, the number of daily run regular buses	13
Of total, the number of daily run special education buses	1
Of total, the number of buses qualifying for Fleet Renewal	14
Of total, the number of spare regular buses	4
Of total, the number of spare special education buses	1
Number of Bus Mechanics Conveyed form St. Clair County (ALSDE requires 1 mechanic for every 25 buses)	1

**MAINTENANCE, INSPECTION, AND REPAIRS OF BUSES**

A local school system’s buses must have a safety inspection at least once monthly by qualified mechanics in accordance with standards and rules established by the State Board of Education and reflected within the “Alabama School Bus Driver Handbook” provided by the ALSDE. At least once annually, a safety inspection is made by authorized and qualified ALSDE staff members.

A new school system would assume responsibility for the service and repair of all its buses as well as ensuring the conducting of all such monthly and annual bus inspections. Another financial consideration for any new school system is having in place a transportation department facility (bus bay) for the purpose of maintaining, servicing, storing, and washing all its buses and other school-owned vehicles. The St. Clair County School System uses one centralized school for drivers to wash, clean, and receive supplies for buses. All buses used in the Moody student attendance zone are housed in the parking lots of Moody Elementary and Middle Schools.

As an alternative, a school system may consider contracting with an outside vendor as some school systems do for the purpose of servicing, maintaining, and storing buses. Estimated annual costs for fourteen (14) buses to be maintained and serviced (including replacing tires on an as needed basis) by an outside vendor are \$70,000 (\$5,000 per bus which is a ten percent increase over the previous year). Additional bus-related costs beyond those may include painting and lettering, and any needed repairs to cameras installed on the buses. The estimated costs for the initial painting and lettering of a school bus for a new school system range from \$1,500 to \$1,800 per bus (a ten percent increase over the previous year).

**COMMUNICATIONS SYSTEMS**

Any new school system also will have to solicit proposals from vendors to determine the safest, most efficient, and cost-effective communication system for school bus drivers and transportation department staff to use as their own independent means for communicating.

Communications systems are not built into school buses and each school system must meet this important need on its own. Presently, the St. Clair County School System provides all drivers and bus shop employees with FirstNet (AT&T) digital mobile radios. The current price being paid for each device is \$1,075 along with a \$55.69 monthly service charge. Total cost for twenty radios would be \$21,500 in addition to the \$1,113.80 monthly service charge.

## **FUELING OF BUSES**

While fuel costs make up a large cost component of a school system's student transportation operations, there is no statewide program or delivery method for accessing needed fuel. Some options a new school system may consider are participating in a joint purchasing consortium fueling system such as "Fuelman," or seeking partnerships with other government agencies including the city or county commission to obtain unit price advantages associated with volume purchasing.

Under such programs, bus drivers typically are provided WEX Cards to fuel their buses at locations that have been designated as authorized fueling sites. Additionally, the transportation department should install and maintain a fuel tank at some appropriate location within the school system for use as a backup to designated fueling sites.

The St. Clair County School System budgeted \$211,092 for diesel fuel and \$47,062 for gasoline in FY24 (October 1, 2023, through September 30, 2024). It is important to note that in FY24, the ALSDE funded local school systems for student transportation at a rate of 82.6% including fuel costs.

## **INSURANCE PREMIUM COSTS FOR SCHOOL BUSES AND SERVICE VEHICLES**

Currently, the St. Clair County School System's annual transportation fleet insurance premium with Union State is \$ 215,000. Selecting the insurance carrier for its transportation fleet is at the discretion of a local school system.

## **EARNED BUSES**

Although transportation costs are not totally funded by the state, using the ALSDE's allocation formula, a potential new city school system would be eligible to earn the following buses:

- 13 Regular and 1 Special Education Buses
- 4 Spare Buses

**EARNED TRANSPORTATION POSITIONS**

Using the ALSDE’s allocation formula (which is included in this section), a potential new city school system would be eligible to earn the following partially funded positions:

FY 24 Positions Earned:

Position	FTE
<b>Supervisor (1/40)</b>	0.6
<b>Mechanic</b>	1
<b>Bus Driver- Reg</b>	20
<b>Utility Worker (1/40) (Max funded 17,860)</b>	0.6
<b>Shop Assistant (1/22) (Max funded 41,812)</b>	1
<b>Secretary (1/40) (Max funded = 49,460)</b>	0.6

Positions Funded w/Salaries				
FY 2024				
*Proportional allocation for systems earning less than one position.				
		Required Position, not flexible.		
Position	Ratio	Additional	Minimum	Maximum
Supervisor	1/40*	No additional	\$63,121	\$105,025
Secretary	1/40*	Second@100; additional every 100	\$32,700	\$49,460
Assistant Supervisor	1/200	Additional every 200	\$80,233	\$101,728
Mechanic	1/22*	1@22, 2@33; additional every 22	\$39,544	\$55,789
Shop Foreman	1/55	1@55; additional every 88	\$49,134	\$69,029
Parts Specialist	1/100	Additional every 250	\$35,895	\$51,400
Shop Assistant	1/22*	1@22, 2@33, 3@55, 4@77, additional every 88	\$26,391	\$41,812
Route Specialist	1/75	Additional every 100	\$45,308	\$75,701
Bus Driver	1/1	N/A (Midday: \$50.00 X 180 days X # of buses)	\$14,654	\$19,285
Utility Worker	1/40*	Additional Every 40	\$13,743	\$17,860
Bus Aide	IEP	Not Funded	\$0	\$0
Nurse	IEP	Not Funded	\$0	\$0

**ADDITIONAL TRANSPORTATION COSTS**

Additional expenditures that a new system may incur and requiring local funding include having bus aides on all special education buses; providing a school nurse(s) required to ride a bus to and from school, and in some cases school-sponsored events, based upon a student’s fragile medical condition; transporting students who attend after-school programs; and having additional daily routes required to transport students attending Career Technical Programs.

**OTHER CONSIDERATIONS**

Other student transportation-related matters a new Moody City School System will need to consider include the following:

- 1.) Providing two additional regular routes and one additional special education route due to growing student enrollment.
- 2.) Purchasing a computer-based routing program will be essential for cost efficiency.
- 3.) Evaluating the four current career technical bus routes designated for the Moody student attendance zone.
- 4.) Continuing the county school system's using Glenwood, an agency near Birmingham providing services to students with autism and other behavioral health needs, which includes transportation. Currently, no students from the Moody schools participate in services offered through Glenwood.
- 5.) Continuing to offer the EDStream program during summer months which includes transportation to and from various events. Transportation services also are offered for summer camp programs in Moody.
- 6.) Being aware that ten (10) of Moody student attendance zone buses are being paid for through a lease purchase agreement. There potentially could be at least nineteen (19) buses that are bought through a lease purchase. These are paid for through Fleet Renewal funds provided through the ALSDE.

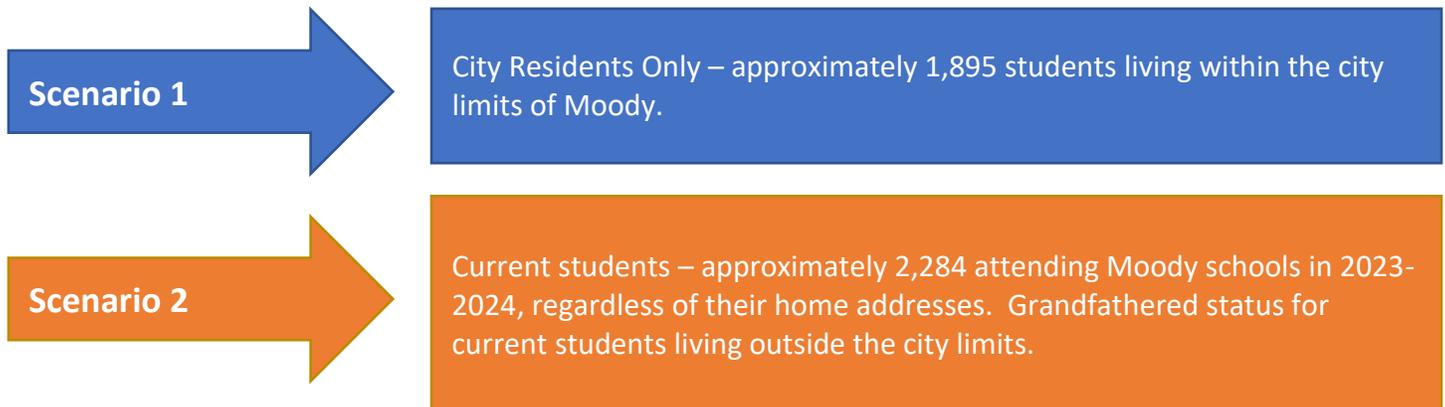
## VI. PRO FORMA BUDGETS FOR TWO STUDENT ATTENDANCE ZONE MODELS

### PROJECTED STARTUP COSTS

Because a new school system will be required to incur significant expenditures before becoming eligible to receive any state and federal funding, local revenues must be in place to fund a new school system prior to the commencement of educational operations. It is estimated that a reserve fund of at least \$3.5 to \$3.8 million (not including an amount needed to build a required one month's operating reserve which would range from \$1.6 to \$1.9 million) should be in place for a new Moody school system. That reserve fund would be utilized to cover expenditures for the fifteen (15) month period preceding the first fiscal year of operations when state and local ad valorem revenues would be received. A fifteen (15) month period assumes that planning and preliminary operations would begin July 1st in the year before the official start date. A school system will experience substantial costs during that planning and startup phase, without any financial assistance from state and federal sources. Such costs include teacher salaries; student transportation; utilities; instructional and operational supplies; legal fees; central office staffing; property and general liability insurance; and technology infrastructure (See Appendix C). School systems have started with shorter startup periods and thus, lower startup costs, but a fifteen-month startup period is not overly conservative - building a school system from scratch the right way simply takes time.

### PRO FORMA BUDGETS

Found within this section of the feasibility study are two pro forma budgets applicable to the following identified student attendance zone models:



Included within the Appendices are supporting tables and calculations utilized to prepare the pro forma budgets including an analysis of student average daily membership; earned teacher units; additional detailed student transportation costs; state allocations; identification of local taxes; payroll expenses; and Child Nutrition revenues and expenditures (See Appendices D and E).

The calculations associated with the pro forma budgets do not reflect potential revenues needed or expenditures related to a new local school system's capital needs.

## **METHODOLOGY USED WITH BUDGET CALCULATIONS**

A local board of education's budget essentially is a financial spending plan based upon available and identified financial resources. In terms of achieving the school system's educational goals for its students, no aspect of a board's many responsibilities is more important than successfully building and administering a fiscally sound budget that provides quality learning opportunities to meet both the needs of its students and expectations of the public it serves.

In preparing the following pro forma budgets, certain financial assumptions, estimations, and historical data were utilized. The feasibility study drew upon reliable and current data available from both state and local sources such as the Alabama State Department of Education, the St. Clair County Revenue Commissioner's office, and the St. Clair County School System. When estimates were made in the absence of available data, a conservative financial approach was taken.

## **REVENUES**

In constructing a school system's budget, a beginning point in the process is the estimating of revenues. As approximately two-thirds of the revenues for the proposed school system would come from the state, it is important to understand how that number was developed within the study.

## **STUDENT ATTENDANCE ZONE MODEL – SCENARIO ONE**

This pro forma budget was prepared using Moody resident student data provided by the St. Clair County School System in September 2023. The data showed 1,958 students living within the City of Moody and attending a Moody school at that time. Out of that total, 63 students were identified as preschool which is not currently funded by the state as part of the Foundation Program. Using the net ADM of 1,895 students, it was calculated that 125 certified positions would be earned and funded by the state's Foundation Program. The ALSDE FY2024 Salary Matrix, the St. Clair County School System's public LEAPS data for October 2023 and their FY23 Average Salary by Object Code report were used to determine the dollar value of that funding, along with the applicable fringe benefits (20.365% plus \$9,600 health insurance on each full-time employee).

Additional funding from the Foundation Program covering Classroom Instructional Support and Other Current Expense was calculated from the number of earned units using the latest state-approved rates for the 2024 Fiscal Year (FY24). Additionally, other state revenues were calculated either as a pro-rata percent of the St. Clair County School System's FY24 allocation based upon ADM (such as an allocation to serve At Risk students), or upon separate funding formulas used by the state for programs including School Nurses, Transportation Operations, and Capital Purchase. Five (5) Office of School Readiness Pre-K programs at Moody Elementary School which are active in FY24 were also assumed to continue in this pro forma budget. The total state revenue identified was \$14 million.

As described earlier in this section of the study, for a local school system to participate in the state's Foundation Program there is a required Ten Mill Match which basically is the reduction of state revenue earned in the Foundation Program by an amount representing ten mills of district ad valorem tax within a school system's student attendance zone. Not a set amount, the match is based upon the value of property within the particular local school system. The yield of a school district tax in dollars is divided by the number of mills enacted to determine the dollar yield per mill. That amount then is multiplied by ten to determine how much local tax revenue must be available to share in the costs of the Foundation Program's earned units.

Residents living within St. Clair County currently pay 10.5 mills of countywide school ad valorem tax on their real and personal property (including motor vehicles). Residents living within St. Clair County also pay 3 mills of district school ad valorem tax for a total of 13.5 mills of school tax. There is also a 15-mill ad valorem tax for the Moody School Zone from which the yield per mill of the district school ad valorem tax could be calculated, as well as the required Ten Mill Match amount.

The portion of the 10.5 mills of countywide school ad valorem tax revenue estimated for a new Moody school system, based upon 20.6% of the St. Clair County School System's FY23 financial statements, would be \$1.75 million.

The yield per mill for the Moody Tax District was calculated as \$189,747, resulting in almost \$3.4 million in district school ad valorem tax revenue for a new Moody school system from the 18 mills.

From the total \$5.15 million (\$1.75 million plus \$3.4 million) estimated local ad valorem tax revenue must come the required Ten Mill Match of \$1.89 million to share in the costs of the Foundation Program earned units.

Moody's pro-rata portion of the one cent countywide sales tax totaled \$1.68 million<sup>1</sup>. Other local revenues were also included (such as local school revenues, Child Nutrition Program daily sales, and Medicaid Administrative Outreach) resulting in the total local revenue for school system Scenario 1 being estimated at \$8.95 million.

---

<sup>1</sup> Receipt of these sales tax revenues is not guaranteed and is subject to additional legislative action by the St. Clair County Commission. The revenues have been included here under the presumption that such a determination and allocation would be made by the Commission, based on the action it took with respect to the City of Leeds School System. However, it is not guaranteed, and the city school system would face an additional shortfall in the event a Moody school system was not included in the distribution. Any analysis of legal entitlement to such proceeds needs to be conducted by legal counsel and is beyond the scope of this engagement and report.

Federal revenues of \$1.8 million were also included in the budget. Title I, IDEA-B for individuals with disabilities and Career Tech funding were based on a pro rata percent of the St. Clair County school system's FY24 allocations. The Child Nutrition Program funding was based upon the FY23 financial statements for the four schools located in the current Moody school zone.

### **STUDENT ATTENDANCE ZONE MODEL – SCENARIO TWO**

This pro forma budget was prepared using the October 2023 ADM data of students attending a St. Clair County school located in the city limits of Moody, which was 2,284 (excluding students served outside of K-12), or 24.8% of the St. Clair County school system ADM. From that total, 149 certified positions would be earned and funded by the state's Foundation Program. The dollar value of that funding, along with additional allocations provided by the state resulted in a total state revenue budget of \$17.1 million.

The portion of the 10.5 mills of countywide school ad valorem tax revenue estimated for a new Moody school system, based upon 24.8% of the St. Clair County School System's FY23 financial statements, would be \$2.1 million. The estimated revenue from the 18 mills district school ad valorem tax remained at \$3.7 million. Under this scenario, it was assumed that all current zoned students would continue to attend Moody City Schools whether in city or out of district.

From the total \$5.8 million (\$2.1 million plus \$3.7 million) estimated local ad valorem tax revenue must come the required Ten Mill Match of \$2.07 million to share in the costs of the Foundation Program earned units.

Moody's pro-rata portion of the one cent countywide sales tax totaled \$2.03 million (refer to Footnote 1). Other local revenues were also included resulting in the total local revenue for school system Scenario 2 being estimated at \$10.4 million.

Federal revenues of \$2.2 million were based on a pro rata percent of the St. Clair County school system's FY24 allocations. The Child Nutrition Program funding was based upon the FY23 financial statements for Moody schools projected to be served in this scenario.

**Expenditures:**

Approximately 60% of the expenditures within both Scenarios pro forma budget are attributable to payroll costs. Payroll expenditure budgets were produced for all positions using ALSDE FY23 average salaries by object codes for St. Clair County. Personnel for centralized operations (administrative, transportation, maintenance, etc.) and support (custodial, paraprofessionals, bus drivers, etc.) were “right-sized” as appropriate for both scenarios. Total payroll expenditures were \$15.8 million for Scenario 1 and \$18.5 million for Scenario 2.

Non-payroll expenditures (except for transportation, debt service, pre-K, and the Child Nutrition Program) were calculated using 2022 per pupil expenditure data (“PPE”) from comparably sized school systems in Alabama. PPE data from the St. Clair County, Pell City and Leeds City school systems also were considered to ensure that the quality of services currently received either was maintained or increased.

A new Moody City School System would be required to assume responsibility for payment of its pro rata share of the St. Clair County School System’s long-term indebtedness pertaining to construction and facilities improvement to the schools located within a potential new city school system’s attendance zone. The St. Clair County School System’s Chief School Financial Officer has identified debt in the amount of \$64,435,484 (principal only) that is directly attributable to Moody schools. Annual debt service was budgeted accordingly. Detailed debt information is included in appendix F.

**Other Sources/Uses:**

Other sources of revenue include indirect costs (overhead covering such expenses as utilities and building maintenance) received by the General Fund from federal grants. Other uses also include pass-through funds from the General Fund to the Child Nutrition Program as required to meet at least a one month’s operating reserve requirement for that program.

**Ending Fund Balance:**

The State Department of Education requires public school systems to attain and/or maintain at least one-month’s operating reserve in their General Fund for financial stability.

Without the inclusion of capital outlay expenditures, both pro forma budgets for a new Moody City school system resulted in a shortfall. Shown below are those amounts, including the net deficit in General Fund after year one (or the “break-even” amount), the additional shortfall related to the one-month reserve, and three possible funding options to attain the required ending fund balance. Scenarios have been prepared both with and without a pro rata portion of the St. Clair County sales tax.

**Shortfall in Pro Forma Budget - Scenario 1**

	GENERAL FUND	
Ending Fund Balance, 9-30-XX (Year-over-year short fall)	<u><u>(2,441,496)</u></u>	Assuming Zero Beginning Fund Balance and Zero Capital Outlay Expenditures
State Required 1 Month Operating Balance =	<u>1,625,342</u>	(Expenditures + Other Uses/12)
Additional Revenue Needed In Year One for 1 Month Balance	<u><u>4,066,838</u></u>	Excludes Startup costs
 <u>Funding Options (Year One Only):</u>		
12.9 Additional Mills @ \$189,747 for break even plus City Appropriation, additional tax, etc.	2,447,736	
	<u>1,619,102</u>	
	<u><u>4,066,838</u></u>	

**Shortfall in Pro Forma Budget Excluding Sales Tax - Scenario 1**

	GENERAL FUND	
Ending Fund Balance, 9-30-XX (Year-over-year short fall)	<u><u>(4,126,495)</u></u>	Assuming Zero Beginning Fund Balance and Zero Capital Outlay Expenditures
State Required 1 Month Operating Balance =	<u>1,625,342</u>	(Expenditures + Other Uses/12)
Additional Revenue Needed In Year One for 1 Month Balance	<u><u>5,751,837</u></u>	Excludes Startup costs
 <u>Funding Options (Year One Only):</u>		
21.75 Additional Mills @ \$189,747 for break even plus City Appropriation, additional tax, etc.	4,126,997	
	<u>1,624,840</u>	
	<u><u>5,751,837</u></u>	

### Shortfall in Pro Forma Budget - Scenario 2

	GENERAL FUND	
Ending Fund Balance, 9-30-XX (Year-over-year short fall)	<u><u>(2,352,809)</u></u>	Assuming Zero Beginning Fund Balance and Zero Capital Outlay Expenditures
State Required 1 Month Operating Balance =	<u>1,955,531</u>	(Expenditures + Other Uses/12)
Additional Revenue Needed In Year One for 1 Month Balance	<u><u>4,308,340</u></u>	Excludes Startup costs
<u>Funding Options (Year One Only):</u>		
11.35 Additional Mills @ \$207,326 for break even plus City Appropriation, additional tax, etc.	2,353,150 <u>1,955,190</u>	
	<u><u>4,308,340</u></u>	

### Shortfall in Pro Forma Budget Excluding Sales Tax - Scenario 2

	GENERAL FUND	
Ending Fund Balance, 9-30-XX (Year-over-year short fall)	<u><u>(4,381,352)</u></u>	Assuming Zero Beginning Fund Balance and Zero Capital Outlay Expenditures
State Required 1 Month Operating Balance =	<u>1,955,531</u>	(Expenditures + Other Uses/12)
Additional Revenue Needed In Year One for 1 Month Balance	<u><u>6,336,883</u></u>	Excludes Startup costs
<u>Funding Options (Year One Only):</u>		
21.15 Additional Mills @ \$207,326 for break even plus City Appropriation, additional tax, etc.	4,384,945 <u>1,951,938</u>	
	<u><u>6,336,883</u></u>	

## ILLUSTRATION OF MILLAGE INCREASE IMPACTS

Three examples of millage increase impacts to an individual taxpayer follow, solely for the sake of illustration:

Impact of 30 Mills to an Individual Taxpayer				
Fair Market Value of Single-Family Home	Assessed Value (10%)	Annual Tax Increase	Monthly Tax Increase (Rounded)	Daily Costs
\$200,000	\$20,000	\$600	\$50	\$1.64
\$250,000	\$25,000	\$750	\$63	\$2.05
\$300,000	\$30,000	\$900	\$75	\$2.47
\$400,000	\$40,000	\$1,200	\$100	\$3.29
\$500,000	\$50,000	\$1,500	\$125	\$4.11
\$1 million	\$100,000	\$3,000	\$250	\$8.22

Impact of 20 Mills to an Individual Taxpayer				
Fair Market Value of Single-Family Home	Assessed Value (10%)	Annual Tax Increase	Monthly Tax Increase (Rounded)	Daily Costs
\$200,000	\$20,000	\$400	\$33	\$1.10
\$250,000	\$25,000	\$500	\$42	\$1.37
\$300,000	\$30,000	\$600	\$50	\$1.64
\$400,000	\$40,000	\$800	\$67	\$2.19
\$500,000	\$50,000	\$1,000	\$83	\$2.74
\$1 million	\$100,000	\$2,000	\$167	\$5.48

Impact of 10 Mills to an Individual Taxpayer				
Fair Market Value of Single-Family Home	Assessed Value (10%)	Annual Tax Increase	Monthly Tax Increase (Rounded)	Daily Costs
\$200,000	\$20,000	\$200	\$17	\$0.55
\$250,000	\$25,000	\$250	21	\$0.68
\$300,000	\$30,000	\$300	\$25	\$0.82
\$400,000	\$40,000	\$400	\$33	\$1.10
\$500,000	\$50,000	\$500	\$42	\$1.37
\$1 million	\$100,000	\$1,000	\$83	\$2.74

Comparing the pro forma budgeted revenues and expenditures on a per pupil basis to the state averages, to the St. Clair County system, the Pell City system, and other comparably sized school systems highlights the primary factor in the shortfalls as the amount of indebtedness attributable to Moody schools. Of the \$3.1 million the 15 mill tax generates, \$2.4 million is budgeted for debt service. Additionally, of the \$1.64 million (Scenario 1) and \$2 million (Scenario 2) of 1% county-wide sales tax budgeted for Moody schools, \$1.3 million

is pledged for debt service. As a result \$3.7 million that would have been available for operations is otherwise obligated until the year 2052.

Additional revenue sources will be necessary to meet the minimum financial requirements for operating a school system. Whether this revenue comes from additional ad valorem taxes, city appropriations, or a combination of these options, would be the decision of the City of Moody.

It should be noted this budget does not specifically address enhancements most new city school systems desire such as:

- A Competitive Salary Schedule
- Smaller Student-to-Teacher Ratio (Local Teacher Units)
- Technology Infrastructure and Upgrades
- Expanded Career Technical education
- Instructional Paraprofessionals
- Athletic Facilities Improvements
- Capital Improvements/Facility Upgrades

Long-term planning incorporating future additional available revenues generated through continuing growth with homes and businesses within the community may be utilized in addressing the implementation of such as the above.

## VII. PRO FORMA BUDGET SCENARIO 1

Moody City Pro Forma Budget ADM 1,895 - City School Zone	GOVERNMENTAL			FIDUCIARY		1,895.0	
	General	Special Revenue	Debt Service	Capital Projects (3)	Expendable Trust	Total	Per Pupil
<b>Revenues</b>							
State Sources (calculated using FY24 SDE factors)	13,354,589			666,837	0	14,021,426	7,399
Federal Sources (CNP FY23 actual; Title I, IDEA & CT using %)		1,826,659				1,826,659	964
Local Sources (1) (SCBOE FY23 Actual)	3,270,401	1,635,397	3,736,815		309,728	8,952,341	4,724
Other Revenue (CNP FY23 actual)						0	0
<b>Total Revenues</b>	<b>16,624,990</b>	<b>3,462,056</b>	<b>3,736,815</b>	<b>666,837</b>	<b>309,728</b>	<b>24,800,426</b>	<b>13,087</b>
<b>Expenditures</b>							
Instructional Services	11,286,213	959,780			71,507	12,317,500	6,500
Instructional Support	2,877,356	469,426			64,218	3,411,000	1,800
Operations & Maintenance	2,259,566	63,704				2,323,270	1,226
Transportation	907,409	67,438			1,849	976,696	515
Food Service		1,444,120				1,444,120	762
General Administrative	921,488	120,762				1,042,250	550
Capital Outlay						0	0
Debt Service			3,736,815	74,382		3,811,197	2,011
Other Expenditures	623,036	282,316			110,050	1,015,402	536
<b>Total Expenditures</b>	<b>18,875,068</b>	<b>3,407,546</b>	<b>3,736,815</b>	<b>74,382</b>	<b>247,624</b>	<b>26,341,435</b>	<b>13,900</b>
<b>Other Sources/Uses</b>							
Indirect Cost (fed reimburses General)	95,131	(95,131)				0	
Oper Trans In (LS payroll, CIS, and CNP pass-thru)	342,487	641,504				983,991	
Oper Trans Out (CNP pass-thru, LS payroll)	(629,036)	(337,940)			(17,015)	(983,991)	
<b>Total Other Sources/Uses</b>	<b>(191,418)</b>	<b>208,433</b>	<b>0</b>	<b>0</b>	<b>(17,015)</b>	<b>0</b>	
Beginning Fund Balance 10-1-XX (2)	0	0	0	0	0	0	
Ending Fund Balance, 9-30-XX	<b>-2,441,496</b>	262,943	0	592,455	45,089	-1,541,009	
Required 1 Month Operating Balance =						1,625,342	
Additional Revenue Needed for 1 Month Balance (2)						4,066,838	

**Note 1:** 10.5 Mills County-wide ad valorem tax revenue is estimated as a % of FY23 SCBOE actual.

18 Mills District Ad Valorem tax revenue is calculated using the County Tax Officials' real property (2022 tax year) and motor vehicle (2023 tax year) abstracts to calculate the district ad valorem tax revenue for the City of Moody.

**Note 2:** This does NOT include START-UP costs, which are assumed to have been exhausted by the beginning of the fiscal year, October 1, 20XX.

**Note 3:** NO capital outlay expenditures included in this Pro Forma budget except for debt service on PSCA bond issue.

## VIII. PRO FORMA BUDGET SCENARIO 2

Moody City Pro Forma Budget ADM 2,284 - Current School Zone	GOVERNMENTAL			FIDUCIARY		2,284.0	
	General	Special Revenue	Debt Service	Capital Projects(3)	Expendable Trust		Total
<b>Revenues</b>							Per Pupil
State Sources (calculated using FY24 SDE factors)	16,277,530			838,650	0	17,116,180	7,494
Federal Sources (CNP FY23 actual; Title I, IDEA & CT using %)		2,199,973				2,199,973	963
Local Sources (1) (SCBOE FY23 Actual)	4,319,111	1,970,355	3,736,815		373,166	10,399,447	4,553
Other Revenue (CNP FY23 actual)						0	0
<b>Total Revenues</b>	<b>20,596,641</b>	<b>4,170,328</b>	<b>3,736,815</b>	<b>838,650</b>	<b>373,166</b>	<b>29,715,600</b>	<b>13,010</b>
<b>Expenditures</b>							
Instructional Services	13,629,929	1,130,243			86,153	14,846,325	6,500
Instructional Support	3,418,302	615,616			77,372	4,111,290	1,800
Operations & Maintenance	2,723,493	76,752				2,800,245	1,226
Transportation	1,287,153	81,251			2,228	1,370,632	600
Food Service		1,650,365				1,650,365	723
General Administrative	1,135,466	120,762				1,256,228	550
Capital Outlay						0	0
Debt Service			3,736,815	74,382		3,811,197	1,669
Other Expenditures	623,036	340,140			132,591	1,095,767	480
<b>Total Expenditures</b>	<b>22,817,379</b>	<b>4,015,129</b>	<b>3,736,815</b>	<b>74,382</b>	<b>298,344</b>	<b>30,942,049</b>	<b>13,547</b>
<b>Other Sources/Uses</b>							
Indirect Cost (fed reimburses General)	104,289	(104,289)				0	
Oper Trans In (LS payroll, CIS, and CNP pass-thru)	412,635	664,017				1,076,652	
Oper Trans Out (CNP pass-thru, LS payroll)	(648,995)	(407,157)			(20,500)	(1,076,652)	
<b>Total Other Sources/Uses</b>	<b>(132,071)</b>	<b>152,571</b>	<b>0</b>	<b>0</b>	<b>(20,500)</b>	<b>0</b>	
Beginning Fund Balance 10-1-XX (2)	0	0	0	0	0	0	
<b>Ending Fund Balance, 9-30-XX</b>	<b>-2,352,809</b>	<b>307,770</b>	<b>0</b>	<b>764,268</b>	<b>54,322</b>	<b>-1,226,449</b>	
Required 1 Month Operating Balance =	1,955,531						
Additional Revenue Needed for 1 Month Balance (2)	4,308,340						

**Note 1:** **10.5 Mills County-wide ad valorem tax** revenue is estimated as a % of FY23 SCBOE actual.

**18 Mills District Ad Valorem tax** revenue is calculated using the County Tax Officials' real property (2022 tax year) and motor vehicle (2023 tax year) abstracts to calculate the district ad valorem tax revenue for the City of Moody.

**Note 2:** This does NOT include START-UP costs, which are assumed to have been exhausted by the beginning of the fiscal year, October 1, 20XX.

**Note 3:** NO capital outlay expenditures included in this Pro Forma budget except for debt service on PSCA bond issue.

## IX. SCHOOL FACILITIES

---

NOTE: Various data included within this section of the feasibility study were taken from the "Securing Alabama's Facilities of Education" (SAFE) report as submitted to the Alabama State Department of Education (ALSDE) by the St. Clair County School System. Each public school system within the state must file such a report annually with the ALSDE.

The Moody student attendance zone/tax district consists of four schools: Moody Elementary (grades Pre-K-3); Moody Middle (grades 4-6); Moody Jr. High (grades 7-8); and Moody High School (grades 9-12). Each school's campus is located within the city limits of Moody.

### Moody High School



Moody High School was constructed in 2002, making the school's overall facilities being more than twenty-one years old. According to the county school system's Facility Assessment, this portion of the general school campus is classified as being in good condition with no moderate or severe conditions.

The SAFE report shows that the campus consists of thirty-eight regular classrooms; one media center; one computer laboratory; two science laboratories; one band room; two multipurpose rooms; one Family and Consumer Science lab; one large instructional area; one cafeteria; two gymnasiums; and five general administrative areas. No instructional portables or substandard permanent classrooms were identified as being part of the high school campus.

The Moody High School campus sits on forty-eight acres of land with a total square footage of 128,035 and a student capacity of 1,200 students. Based upon the St. Clair County School System's most recent SAFE report, the current enrollment as of October 2023 is 667 students, indicating the campus capacity usage being at 56%.

The county school system's five-year capital plan lists a new Moody High School as being currently under construction. The estimated cost for this project is \$55 million. Once the new high school is completed, the four schools in the Moody city limits are planned to be reconfigured to become grades PreK-2, 3-5, 6-8, and 9-12.

### Moody Jr. High School



Moody Jr. High School was constructed in 1977, making the overall structure forty-seven years old. Classroom additions were built in 1980 and 1982. According to the county school system's Facility Assessment, this portion of the overall school campus is classified as being in good condition with no moderate or severe conditions.

The SAFE report shows the campus consisting of sixteen regular classrooms; one media center; two computer laboratories; two science laboratories; one multipurpose room; one large instructional area; one agribusiness classroom; one cafeteria; two gymnasiums; and thirteen general administrative areas. No instructional portables or substandard permanent classrooms were identified as being part of the school campus.

The Moody Jr. High School campus sits on twenty acres of land with a total square footage of 62,185 and a student capacity of 600 students. Based upon the St. Clair County School System's most recent SAFE report, the current enrollment as of October 2023 is 365 students which indicates the campus capacity usage being at 61%.

### **Moody Middle School**



Moody Middle School was constructed in 2010, making the overall structure fourteen years old. According to the county school system's Facility Assessment, this portion of the overall school campus is classified as being in new condition with no moderate or severe conditions.

The SAFE report shows the campus consisting of thirty-one regular classrooms; two small classrooms; one media center; two computer laboratories; two science laboratories; one multipurpose room; one cafeteria;

one gymnasium; and eight general administrative areas. No instructional portables or substandard permanent classrooms were identified as being part of the school campus.

The Moody Middle School campus sits on fourteen acres of land with a total square footage of 72,388 and having a student capacity of 600 students. Based upon the St. Clair County School System's most recent SAFE report, the current enrollment as of October 2023 is 548 students which indicates the campus capacity usage at 91%.

### Moody Elementary School



Moody Elementary School was constructed in 1989, making the overall structure thirty-five years old. According to the county school system's Facility Assessment, this portion of the overall school campus is classified as being in new condition with no moderate or severe conditions.

The school system's SAFE report shows the campus consisting of seventy regular classrooms; five small classrooms; one media center; two computer laboratories; one multipurpose room; one cafeteria; one auditorium; one gymnasium; and ten general administrative areas. No instructional portables or substandard permanent classrooms were identified as being part of the school campus.

The Moody Middle School campus sits on ten acres of land with a total square footage of 165,152 and having a student capacity of 800 students. Based upon the St. Clair County School System's most recent SAFE report, the current enrollment as of October 2023 is 704 students, indicating the campus capacity usage being at 88%.

**Moody Schools Capacity Analysis**

School	Grade Structure	Student Capacity	*2023-24 Enrollment	+Over/-Under Capacity	Building Utilization Factor
Moody Elementary School	PreK-3	800	704	-96	88%
Moody Middle School	4-6	600	548	-52	91%
Moody Jr. High School	7-8	600	365	-235	60%
Moody High School	9-12	1200	667	-533	56%
<b>Total</b>	<b>PreK-12</b>	<b>3200</b>	<b>2284</b>	<b>-916</b>	<b>71%</b>

\*Enrollment does include Pre-K students

ALSDE: Building Capacity of 80-90% is considered 100% Utilization. Moody Elementary and Moody Middle Schools are at capacity.

St. Clair County Schools 2023-2024 Capital Plan

	State Department of Education  Capital Plan Layout Report As of 12/9/2023
System: <u>St. Clair County</u>	

Project Name	Budget	Classification	Funding Year	Funding Source
Moody High School	\$55,000,000.00	New School	2024	Other
Springville Middle School	\$35,000,000.00	New School	2024	Other
Eden Area Technical Center	\$145,500.00	Additions and Renovations	2024	Local Funds
Saint Clair County High School	\$2,100,000.00	Additions	2024	State Bond Issue
Springville High School	\$2,100,000.00	Additions and Renovations	2024	Other
Ashville High School	\$800,000.00	Renovations	2024	NA
Ragland High School	\$800,000.00	Renovations	2024	Local Funds
Moody High School	\$1,000,000.00	Land Improvements	2024	Funding Source Unknown
Springville High School	\$1,100,000.00	Renovations	2024	Other
Ashville High School	\$600,000.00	Additions and Renovations	2024	Funding Source Unknown
Saint Clair County High School	\$1,000,000.00	Land Improvements	2024	State Bond Issue
Margaret Elementary	\$7,000,000.00	Additions and Renovations	2025	Funding Source Unknown
St Clair County	\$5,000,000.00	Additions	2025	Funding Source Unknown
Springville High School	\$1,000,000.00	Renovations	2024	Other
Ragland High School	\$100,000.00	Renovations	2024	NA
Moody Elementary School	\$2,000,000.00	Renovations	2024	Federal Funds
Springville Elementary School	\$150,000.00	Renovations	2024	Other
St Clair County	\$1,800,000.00	HVAC Only	2024	Federal Funds
Steele Elementary School	\$500,000.00	Renovations	2025	Other
Springville High School	\$8,000,000.00	Additions	2025	NA
Ragland High School	\$1,700,000.00	Additions and Renovations	2026	Funding Source Unknown
Saint Clair County High School	\$15,000,000.00	Additions	2027	Funding Source Unknown
Odenville Intermediate School	\$8,000,000.00	Additions	2027	Funding Source Unknown
Springville Middle School	\$1,000,000.00	Renovations	2027	Other
Ashville High School	\$35,000,000.00	New School	2027	Funding Source Unknown
Margaret Elementary	\$5,000,000.00	Land Improvements	2028	Funding Source Unknown
Moody Middle School	\$3,000,000.00	Additions	2028	Funding Source Unknown
SCC Virtual Preparatory Academy	\$5,500,000.00	New School	2028	Leveraged Public School Funds

## X. SUMMARY

---

As stated in the feasibility study's introduction, the study's purpose is not to make a recommendation to the City of Moody as to whether or not its city leaders should consider moving forward with the formation of the city's own municipal school system. Rather, the financial, facilities, demographic, and student transportation data found within the study have been compiled and analyzed to provide both city leaders and the community with information that can be helpful in making an informed, thoughtful decision in determining how they may wish to move forward with the possibility of a new school system's formation.

A city's consideration of forming its own public school system is a significant deliberation as proceeding in doing so requires a long-term financial commitment of its citizens, both with the formation of a new school system as well as sustaining it at a high-quality level going into future years. If a determination is made to move forward with the formation of a Moody City School System, previous formations of new city school systems within the state in many cases have taken a timeline of approximately two years for all necessary steps to be completed prior to the new school system starting to operate.

As pointed out in the Pro Forma budgets section of the study, there are several key finance-related points to be considered in the city's deliberations moving forward:

- 1.) Additional revenue increases will be required both to form a new school system and sustain it going into the future.
- 2.) Financial reserves in the amount of \$3.5 - \$3.8 million should be in place to cover start-up costs before state and local revenues would first be received to fund a new school system. This is in addition to a new school system building a required one month's operating reserve of \$1.6 -1.9 million.
- 3.) A new city school system will inherit long-term debt of \$64,435,484.00 associated primarily with the construction of a new Moody High School.
- 4.) Legislative action by the St. Clair County Commission will be required to enable a new Moody City School System to participate in receiving proceeds from the current one cent countywide sales tax.

The below chart is a summarization of possible financial commitments needed to fund a new Moody School System.

SUMMARY OF FINANCIAL COMMITMENT				
	Scenario 1 (Including Sales Tax)	Scenario 1 (Excluding Sales Tax)	Scenario 2 (Including Sales Tax)	Scenario 2 (Excluding Sales Tax)
One Time Start Up Funds	3,546,283	3,827,117	3,818,938	4,164,428
One Time Additional Funds Needed To Achieve Operating Balance Required by State	1,625,342	1,625,342	1,955,531	1,955,531
Total One Time Funds	5,171,625	5,452,459	5,774,469	6,119,959
Additional Funds Needed Each Year	2,441,496	4,126,495	2,352,809	4,381,352
Total Additional Funds Needed	7,613,121	9,578,954	8,127,278	10,501,311

Through accurate long-range planning and ongoing communications among city and county officials along with the citizens who may be served by a new Moody City School System, such financial challenges as the above can be appropriately addressed. Knowing the sentiments of those citizens regarding a possible new city school system is a critical initial part of the process.

The Criterion team working on this project expresses its appreciation to the City of Moody for the opportunity to have been of service with the preparation of the feasibility study. It is the project team's hope that the data and information found within the study will be of great help both to city officials and citizens as future education-related decisions are made that will most effectively serve students and their families now and into future years.

## XI. APPENDICES

---

Appendix A: ALSDE Report Card for Moody Schools .....XI-1

Appendix B: Millage Values within St. Clair County .....XI-13

Appendix C: Estimated Startup Costs for a New School System.....XI-14

Appendix D: Pro Forma Budget Tables And Calculations - Scenario 1.....XI-18

Appendix E: Pro Forma Budget Tables And Calculations - Scenario 2 .....XI-36

Appendix F: Long-Term Debt And Debt Service Expenditures Assigned To Moody Schools.....XI-55

# APPENDIX A: ALSDE REPORT CARD FOR MOODY SCHOOLS


**ALABAMA DEPARTMENT OF EDUCATION (REPORT CARD)**

[SELECT A SCHOOL](#)
[COMPARE SCHOOLS](#)
[MENU](#)

Reporting Year  
2022-2023

## Moody Elementary School

<p>OVERALL SCORE - 2023</p> <h1 style="font-size: 2em; margin: 0;">90</h1>	<p>DISTRICT: St Clair County                  LOCATION: 1006 H L Blocker Cir                  Moody, AL 35004-0000                  NCES ID: 01779                  OPEN: Yes</p>	<p>SCHOOL DIST.: 6                  CONG. DIST.:                  NO. OF SYSTEMS:                  NO. OF SCHOOLS: 1                  NO. OF STUDENTS: 823</p>	<p>GRADES: PK-03                  POVERTY: Not Applicable                  TITLE 1 SUPPORT: Targeted Support and Improvement School</p>
<a href="#">Visit Website</a>			<a href="#">Export</a>

### FEDERAL ACCOUNTABILITY INDICATORS - ACADEMIC INDICATOR SCORES - 2023

<p><b>Academic Achievement</b></p> <div style="text-align: center;">  <p style="font-size: 1.5em; font-weight: bold;">80.50</p> </div> <p style="text-align: center; color: blue; font-size: 0.8em;"><a href="#">Subpopulations</a></p>	<p><b>Academic Growth</b></p> <div style="text-align: center;">  <p style="font-size: 1.5em; font-weight: bold;">100.00</p> </div> <p style="text-align: center; color: blue; font-size: 0.8em;"><a href="#">Subpopulations</a></p>
<p><b>Progress In English Language Proficiency</b></p> <div style="text-align: center;">  <p style="font-size: 1.5em; font-weight: bold;">16.67</p> </div> <p style="text-align: center; color: blue; font-size: 0.8em;"><a href="#">Subpopulations</a></p>	

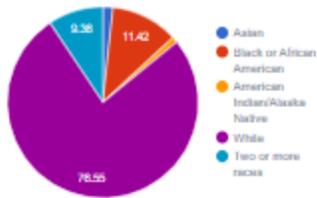
### FEDERAL ACCOUNTABILITY INDICATORS - SCHOOL QUALITY / STUDENT SUCCESS INDICATOR SCORES - 2023

<p><b>Chronic Absenteeism</b></p> <div style="text-align: center;">  <p style="font-size: 1.5em; font-weight: bold;">13.31</p> </div> <p style="text-align: center; color: blue; font-size: 0.8em;"><a href="#">Subpopulations</a></p>
---



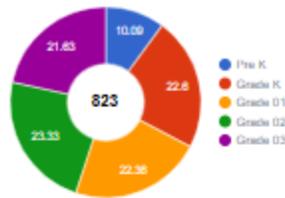
DEMOGRAPHICS - 2023

Student Demographics



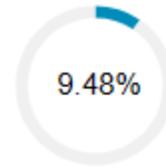
[Subpopulations](#)

Grade Enrollments



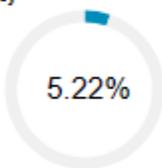
[Subpopulations](#)

Ethnicity - Hispanic/Latino



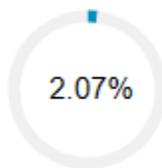
[Subpopulations](#)

Students with Limited English Proficiency



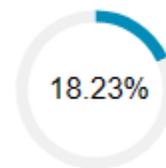
[Subpopulations](#)

English Learner First Year



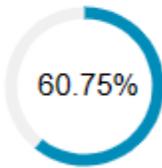
[Subpopulations](#)

Students with Disabilities



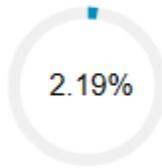
[Subpopulations](#)

Economically Disadvantaged



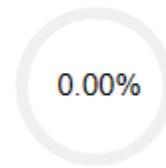
[Subpopulations](#)

Homeless



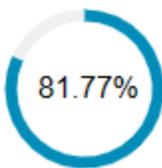
[Subpopulations](#)

Migrant



[Subpopulations](#)

General Education Students



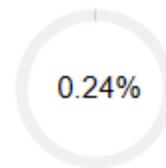
[Subpopulations](#)

Military Family



[Subpopulations](#)

Foster

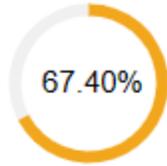


[Subpopulations](#)



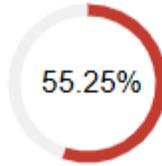
PROFICIENCY - 2023

ELA



[Subpopulations](#)

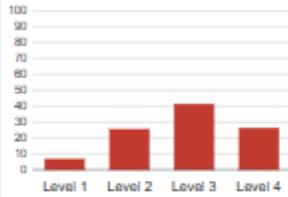
Math



[Subpopulations](#)

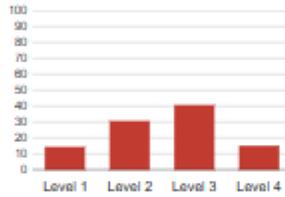
PROFICIENCY BY SUBJECT - 2023

ELA (67.4%)



[Subpopulations](#)

Math (55.25%)



[Subpopulations](#)

PARTICIPATION RATE BY SUBJECT - 2023

ELA



[Subpopulations](#)

Math



[Subpopulations](#)



Reporting Year  
2022-2023

### Moody Middle School

OVERALL SCORE - 2023  
**84**

DISTRICT St Clair County  
LOCATION 696 High School Drive  
Moody, AL 35004-2307  
NCES ID 01372  
OPEN Yes

SCHOOL DIST. 6  
CONG. DIST.  
NO. OF SYSTEMS  
NO. OF SCHOOLS 1  
NO. OF STUDENTS 531

GRADES 04-06  
POVERTY Not Applicable  
TITLE 1  
SUPPORT Not a Support School

[Visit Website](#)

[Export](#)

#### FEDERAL ACCOUNTABILITY INDICATORS - ACADEMIC INDICATOR SCORES - 2023

##### Academic Achievement



[Subpopulations](#)

##### Academic Growth



[Subpopulations](#)

##### Progress in English Language Proficiency



[Subpopulations](#)

#### FEDERAL ACCOUNTABILITY INDICATORS - SCHOOL QUALITY / STUDENT SUCCESS INDICATOR SCORES - 2023

##### Chronic Absenteeism

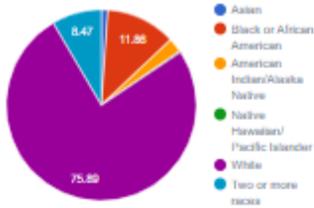


[Subpopulations](#)



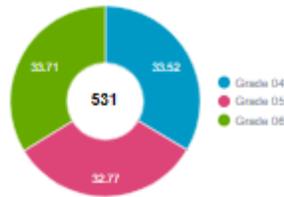
DEMOGRAPHICS - 2023

Student Demographics



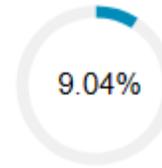
Subpopulations

Grade Enrollments



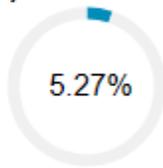
Subpopulations

Ethnicity - Hispanic/Latino



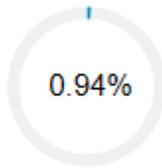
Subpopulations

Students with Limited English Proficiency



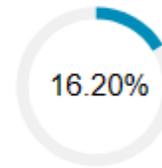
Subpopulations

English Learner First Year



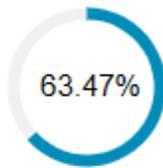
Subpopulations

Students with Disabilities



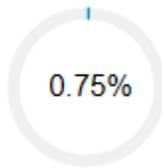
Subpopulations

Economically Disadvantaged



Subpopulations

Homeless



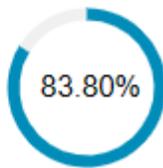
Subpopulations

Migrant



Subpopulations

General Education Students



Subpopulations

Military Family



Subpopulations

Foster

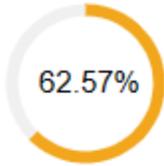


Subpopulations



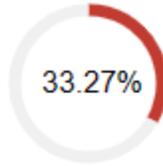
PROFICIENCY - 2023

ELA



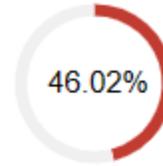
[Subpopulations](#)

Math



[Subpopulations](#)

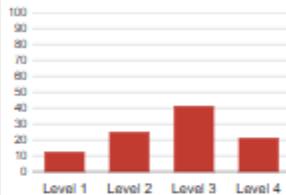
Science



[Subpopulations](#)

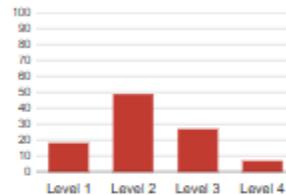
PROFICIENCY BY SUBJECT - 2023

ELA (62.57%)



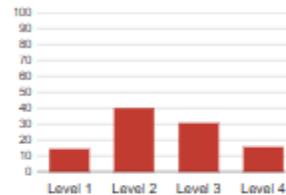
[Subpopulations](#)

Math (33.27%)



[Subpopulations](#)

Science (46.02%)



[Subpopulations](#)

PARTICIPATION RATE BY SUBJECT - 2023

ELA



[Subpopulations](#)

Math



[Subpopulations](#)

Science



[Subpopulations](#)



Reporting Year  
2022-2023

## Moody Junior High School

OVERALL SCORE - 2023  
**83**

DISTRICT St Clair County  
LOCATION 600 High School Drive  
Moody, AL 35004-0000  
NCES ID 01537  
OPEN Yes

[Visit Website](#)

SCHOOL DIST. 6  
CONG. DIST.  
NO. OF SYSTEMS  
NO. OF SCHOOLS 1  
NO. OF STUDENTS 335

GRADES 07-08  
POVERTY Low Poverty  
TITLE 1  
SUPPORT Not a Support School

[Export](#)

### FEDERAL ACCOUNTABILITY INDICATORS - ACADEMIC INDICATOR SCORES - 2023

#### Academic Achievement



64.28

[Subpopulations](#)

#### Academic Growth



100.00

[Subpopulations](#)

#### Progress in English Language Proficiency



30.00

[Subpopulations](#)

### FEDERAL ACCOUNTABILITY INDICATORS - SCHOOL QUALITY / STUDENT SUCCESS INDICATOR SCORES - 2023

#### Chronic Absenteeism



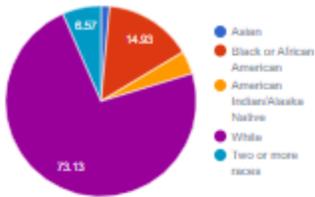
18.16

[Subpopulations](#)



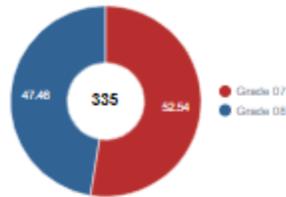
DEMOGRAPHICS - 2023

Student Demographics



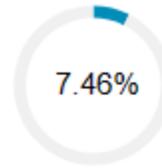
Subpopulations

Grade Enrollments



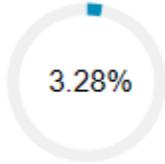
Subpopulations

Ethnicity - Hispanic/Latino



Subpopulations

Students with Limited English Proficiency



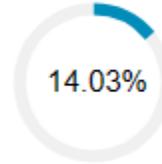
Subpopulations

English Learner First Year



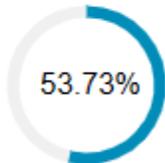
Subpopulations

Students with Disabilities



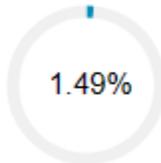
Subpopulations

Economically Disadvantaged



Subpopulations

Homeless



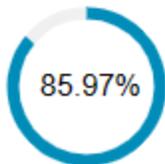
Subpopulations

Migrant



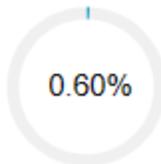
Subpopulations

General Education Students



Subpopulations

Military Family



Subpopulations

Foster

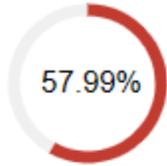


Subpopulations



PROFICIENCY - 2023

ELA



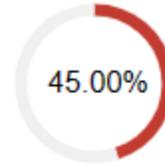
[Subpopulations](#)

Math



[Subpopulations](#)

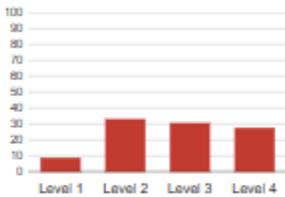
Science



[Subpopulations](#)

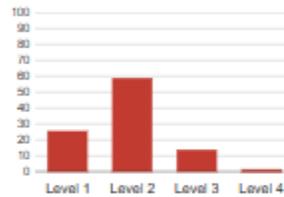
PROFICIENCY BY SUBJECT - 2023

ELA (57.99%)



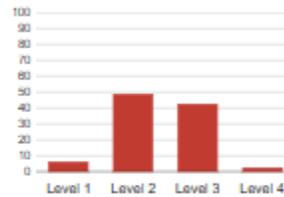
[Subpopulations](#)

Math (15.38%)



[Subpopulations](#)

Science (45%)



[Subpopulations](#)

PARTICIPATION RATE BY SUBJECT - 2023

ELA



[Subpopulations](#)

Math



[Subpopulations](#)

Science



[Subpopulations](#)

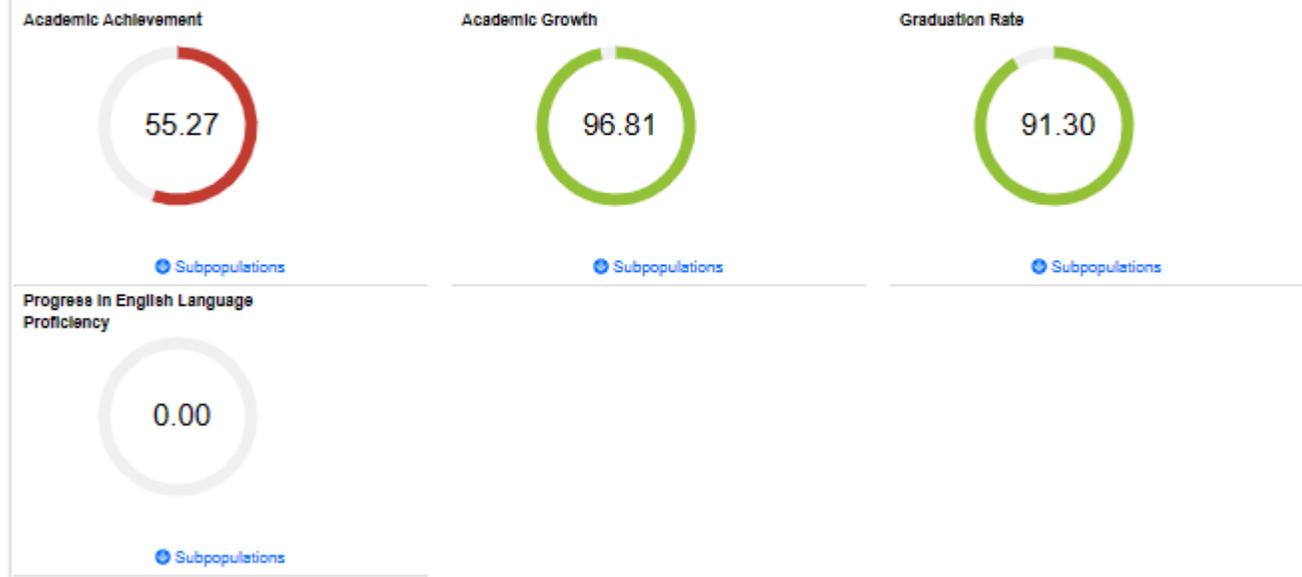


Reporting Year  
2022-2023

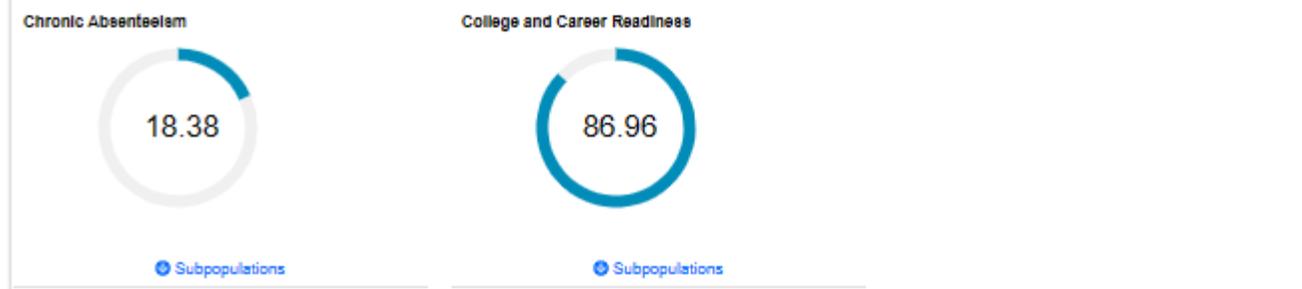
### Moody High School

<p>OVERALL SCORE - 2023</p> <h1 style="font-size: 2em; margin: 0;">84</h1>	DISTRICT	St Clair County	SCHOOL DIST.	6	GRADES	09-12
	LOCATION	714 High School Dr Moody, AL 35004-2307	CONG. DIST.		POVERTY	Low Poverty
	NCES ID	01591	NO. OF SYSTEMS		TITLE I	
	OPEN	Yes	NO. OF SCHOOLS	1	SUPPORT	Not a Support School
<a href="#">Visit Website</a>			NO. OF STUDENTS	671	<a href="#">Export</a>	

#### FEDERAL ACCOUNTABILITY INDICATORS - ACADEMIC INDICATOR SCORES - 2023



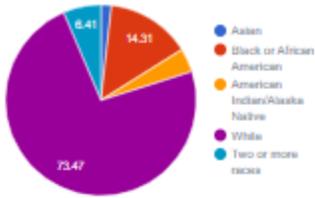
#### FEDERAL ACCOUNTABILITY INDICATORS - SCHOOL QUALITY / STUDENT SUCCESS INDICATOR SCORES - 2023





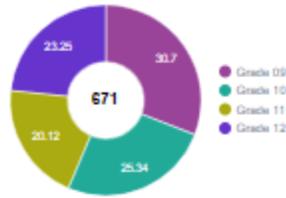
DEMOGRAPHICS - 2023

Student Demographics



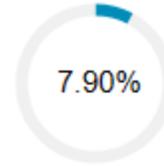
Subpopulations

Grade Enrollments



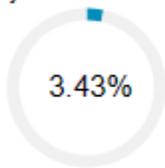
Subpopulations

Ethnicity - Hispanic/Latino



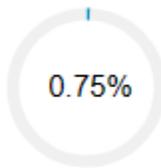
Subpopulations

Students with Limited English Proficiency



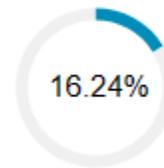
Subpopulations

English Learner First Year



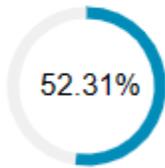
Subpopulations

Students with Disabilities



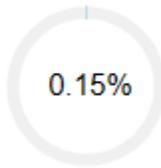
Subpopulations

Economically Disadvantaged



Subpopulations

Homeless



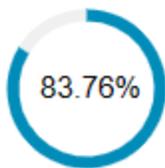
Subpopulations

Migrant



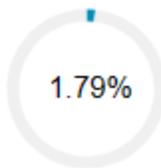
Subpopulations

General Education Students



Subpopulations

Military Family



Subpopulations

Foster

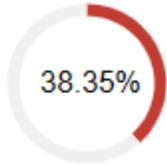


Subpopulations



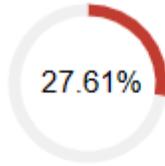
PROFICIENCY - 2023

ELA



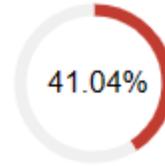
[Subpopulations](#)

Math



[Subpopulations](#)

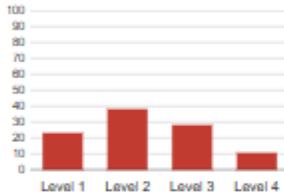
Science



[Subpopulations](#)

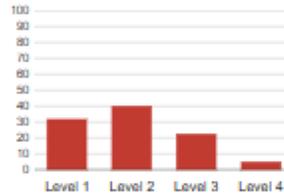
PROFICIENCY BY SUBJECT - 2023

ELA (38.35%)



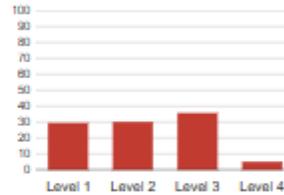
[Subpopulations](#)

Math (27.61%)



[Subpopulations](#)

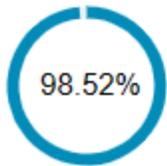
Science (41.04%)



[Subpopulations](#)

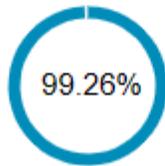
PARTICIPATION RATE BY SUBJECT - 2023

ELA



[Subpopulations](#)

Math



[Subpopulations](#)

Science



[Subpopulations](#)

# APPENDIX B: MILLAGE VALUES WITHIN ST. CLAIR COUNTY

11/30/23, 3:56 PM

Alabama Department of Revenue

ST CLAIR - OCTOBER 2023		MILLAGE
STATE		
PUBLIC SCHOOL		3.0
SOLDIER		1.0
GENERAL FUND		2.5
TOTAL STATE		6.5
COUNTY		
GENERAL FUND		6.0
ROAD & BRIDGE		3.0
FIRE PROTECTION		2.0
TOTAL COUNTY		11.0
SCHOOL		
COUNTY WIDE		10.5
TRUSSVILLE ATTENDANCE ZONES		3.0
LEEDS ATTENDANCE ZONES (INSIDE CITY)		6.0
LEEDS ATTENDANCE ZONE (OUTSIDE CITY)		3.0
PELL CITY ATTENDANCE ZONE		8.0
MOODY ATTENDANCE ZONE		18.0
SPRINGVILLE ATTENDANCE ZONE		18.0
ALL OTHER SCHOOL ATTENDANCE ZONES		3.0
TOTAL SCHOOL		
TRUSSVILLE ATTENDANCE ZONE		13.5
LEEDS ATTENDANCE ZONE (INSIDE CITY)		16.5
LEEDS ATTENDANCE ZONE (OUTSIDE CITY)		13.5
PELL CITY ATTENDANCE ZONE		18.5
MOODY ATTENDANCE ZONE		28.5
SPRINGVILLE ATTENDANCE ZONE		28.5
ALL OTHER SCHOOL ATTENDANCE ZONES		13.5
MUNICIPALITY		
ASHVILLE		5.0
LEEDS		9.2
MARGARET		5.0
MOODY		5.0
ODENVILLE		5.0
PELL CITY		5.0
RIVERSIDE		5.0
RAGLAND		5.0
SPRINGVILLE		5.0
STEELE		5.0
TRUSSVILLE		12.0



## APPENDIX C: ESTIMATED STARTUP COSTS FOR A NEW SCHOOL SYSTEM

<b>Moody City Schools Startup Budget - City Only ADM</b>																
<b>Prepared December 4, 2023</b>																
	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Total
<b>Revenues</b>																
Local Tax Revenue- Sales Tax Only														140,417	140,417	280,834
<b>Expenditures:</b>																
<b>Payroll (includes benefits)</b>																
<b>Administrative and Central Support:</b>																
Board Members (5)	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	48,495
Superintendent	15,297	15,297	15,297	15,297	15,297	15,297	15,297	15,297	15,297	15,297	15,297	15,297	15,297	15,297	15,297	229,455
Admin. Secretary						6,289	6,289	6,289	6,289	6,289	6,289	6,289	6,289	6,289	6,289	62,890
CSFO						11,332	11,332	11,332	11,332	11,332	11,332	11,332	11,332	11,332	11,332	113,320
Technology Coordinator						9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	85,248
Director of Operations/Transportation Supervisor						9,392	9,392	9,392	9,392	9,392	9,392	9,392	9,392	9,392	9,392	84,528
Curriculum & Instruction Director/Fed Programs									10,522	10,522	10,522	10,522	10,522	10,522	10,522	63,132
Special Education Supervisor										10,063	10,063	10,063	10,063	10,063	10,063	50,315
CNP Supervisor										8,191	8,191	8,191	8,191	8,191	8,191	40,955
Bookkeepers (2)										12,515	12,515	12,515	12,515	12,515	12,515	62,575
Secretaries-LSA (6)										18,853	18,853	18,853	18,853	18,853	18,853	94,265
Secretaries-Operations/Maintenance (1)										5,802	5,802	5,802	5,802	5,802	5,802	29,010
Custodial (3)											10,670	10,670	10,670	10,670	10,670	42,680
Mechanic											5,510	5,510	5,510	5,510	5,510	22,040
Shop Assistant											5,761	5,761	5,761	5,761	5,761	23,044
Career Tech Director													11,428	11,428	11,428	34,284
Principal (4)													43,169	43,169	43,169	129,507
Asst. Principals (4)													26,033	26,033	26,033	78,099
Maintenance Worker (2)													11,195	11,195	11,195	33,585
Other Technical													7,326	7,326	7,326	21,978
<b>Teachers/Support:</b>														1,057,498	1,057,498	
<b>Other Expenses:</b>																
CO Supplies/Copiers									10,000	200	200	200	200	200	200	11,200
Custodial/Maintenance Supplies											3,000	3,000	5,000	35,000	35,000	81,000
**Transportation													12,338	12,338	12,338	37,014
***Insurance (general liability, property, etc.)													47,000			47,000
Utilities (phone, power, gas, water)													58,000	58,000	58,000	174,000
Legal Fees	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	150,000
****Hardware/Software	3,000					122,000	675,000	10,000	10,000	10,000	10,000	10,000	30,000	10,000	10,000	900,000
Classroom Supplies (new teachers)													5,000	5,000	5,000	5,000
Professional Learning/Travel (AASB)													5,000	5,000	5,000	15,000
<b>TOTAL EXPENDITURES</b>	<b>31,530</b>	<b>28,530</b>	<b>28,530</b>	<b>28,530</b>	<b>28,530</b>	<b>168,151</b>	<b>740,015</b>	<b>75,015</b>	<b>85,015</b>	<b>85,737</b>	<b>144,161</b>	<b>166,102</b>	<b>409,591</b>	<b>377,591</b>	<b>1,430,089</b>	<b>3,827,117</b>
<b>EXCESS EXPENDITURES OVER REVENUES</b>	<b>(31,530)</b>	<b>(28,530)</b>	<b>(28,530)</b>	<b>(28,530)</b>	<b>(28,530)</b>	<b>(168,151)</b>	<b>(740,015)</b>	<b>(75,015)</b>	<b>(85,015)</b>	<b>(85,737)</b>	<b>(144,161)</b>	<b>(166,102)</b>	<b>(409,591)</b>	<b>(237,174)</b>	<b>(1,289,672)</b>	<b>(3,546,283)</b>

**NOTES:**  
 \*\*This includes bus inspection/repair, bus insurance, fuel, tires, supplies, etc.  
 \*\*\*Estimated Premium cost of general liability, property, boiler, employee blanket & official bonds, etc. for 1st school year, payable up front.  
 \*\*\*\*Includes hardware/software for Central Office employees, hardware for new teachers /staff, monthly cost of instructional software and setting up a data center. Includes data storage and backups, network switches, phones (VIOP), servers (NexGen, Inow, Call Center, ...)

**Moody City Schools Startup Budget**  
**Current ADM**  
**Prepared November 2023**

<b>Revenues</b>	<b>Total</b>	<b>Comments</b>
Local Tax Revenue- Sales Tax Only	280,834.00	Monthly sales tax collections from July 1 will be received starting in August, if applicable. Ad Valorem tax revenue and state/federal revenue will begin in October
<b>Expenditures</b>		
Payroll (Includes fringe benefits)		
<b>Administrative and Central Support:</b>		
Board Members (5)	48,495.00	15 months, starting July of previous year
Superintendent	229,455.00	15 months, starting July of previous year
Admin. Secretary	62,890.00	10 months, starting December of previous year
CSFO	113,320.00	10 months, starting December of previous year
Technology Coordinator	85,248.00	9 months, starting January of current year
Director of Operations/Transportation	84,528.00	9 months, starting January of current year/ Transportation, Maintenance, Custodial, etc.
Curriculum & Instruction Director	63,132.00	6 months, starting April of current year
Special Education Director	50,315.00	5 months, starting May of current year
CNP Supervisor	40,955.00	5 months, starting May of current year
Bookkeepers (2)	62,575.00	5 months, starting May of current year
Secretaries (3)	94,265.00	5 months, starting May of current year
Secretary Operations/Maintenance	29,010.00	5 months, starting May of current year
Custodial (4)	42,680.00	4 months, starting June of current year
Mechanic	22,040.00	4 months, starting June of current year
Shop Assistant	23,044.00	4 months, starting June of current year
Career Tech Director (.25)	34,284.00	3 months, starting July of current year
Principal	129,507.00	3 months, starting July of current year
Asst. Principals (2)	78,099.00	3 months, starting July of current year
Maintenance Worker	33,585.00	3 months, starting July of current year
Other Technical	21,978.00	2 months, starting August of current year
Teachers/Support:	1,057,498.00	September payroll (excluding detail positions above) including fringe benefits
<b>Other Expenses:</b>		
CO Supplies/Copier Lease	11,200.00	Central Office, monthly expense beginning March of current year
Custodial/Maintenance Supplies	81,000.00	Custodial services and supplies/Maintenance supplies, July - Sept of current year
Transportation	37,014.00	3 months' insurance, fuel, tires, parts and supplies
Insurance	47,000.00	Annual premium for general liability, property, boiler, employee blanket & official bonds.
Utilities	174,000.00	3 months' power, gas, water, sewer
Legal Fees	150,000.00	Estimated 15 months
Hardware/Software	900,000.00	Central Office, new teachers, instructional software, switches, servers, fiber, data center
Classroom Supplies	5,000.00	New teachers in August
Professional Learning/Travel (AASB)	15,000.00	Estimated costs July - Sept of current year
<b>Total Expenditures</b>	<b>3,827,117.00</b>	
<b>Excess Expenditures Over Revenue</b>	<b>(3,546,283.00)</b>	

**Moody City Schools Startup Budget - Current ADM**

**Prepared November 7, 2023**

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Total
<b>Revenues</b>																
Local Tax Revenue- Sales Tax Only														172,745	172,745	345,490
<b>Expenditures:</b>																
<b>Payroll (includes benefits)</b>																
<b>Administrative and Central Support:</b>																
Board Members (5)	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	48,495
Superintendent	15,297	15,297	15,297	15,297	15,297	15,297	15,297	15,297	15,297	15,297	15,297	15,297	15,297	15,297	15,297	229,455
Admin. Secretary						6,289	6,289	6,289	6,289	6,289	6,289	6,289	6,289	6,289	6,289	62,890
CSFO						11,332	11,332	11,332	11,332	11,332	11,332	11,332	11,332	11,332	11,332	113,320
Technology Coordinator						9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	85,248
Director of Operations/Transportation Supervisor						9,392	9,392	9,392	9,392	9,392	9,392	9,392	9,392	9,392	9,392	84,528
Curriculum & Instruction Director/Fed Programs										10,522	10,522	10,522	10,522	10,522	10,522	63,132
Special Education Supervisor											10,063	10,063	10,063	10,063	10,063	50,315
CNP Supervisor											8,191	8,191	8,191	8,191	8,191	40,955
Bookkeepers (2)											12,515	12,515	12,515	12,515	12,515	62,575
Secretaries-LSA (6)											28,280	28,280	28,280	28,280	28,280	141,400
Secretaries-Operations/Maintenance (1)											5,802	5,802	5,802	5,802	5,802	29,010
Custodial (3)												10,670	10,670	10,670	10,670	42,680
Mechanic											5,510	5,510	5,510	5,510	5,510	22,040
Shop Assistant												5,761	5,761	5,761	5,761	23,044
Career Tech Director													11,428	11,428	11,428	34,284
Principal (4)													43,169	43,169	43,169	129,507
Asst. Principals (4)													34,780	34,780	34,780	104,340
Maintenance Worker (2)													11,195	11,195	11,195	33,585
Other Technical													7,326	7,326	7,326	21,978
<b>Teachers/Support:</b>															1,242,933	1,242,933
<b>Other Expenses:</b>																
CO Supplies/Copiers									10,000	200	200	200	200	200	200	11,200
Custodial/Maintenance Supplies											3750	3750	3,000	40,000	40,000	90,500
**Transportation													12,338	12,338	12,338	37,014
***Insurance (general liability, property, etc.)													66,000			66,000
Utilities (phone, power, gas, water)													58,000	58,000	58,000	174,000
Legal Fees	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	150,000
****Hardware/Software	3,000					147,000	700,000	10,000	10,000	10,000	10,000	10,000	30,000	10,000	10,000	950,000
Classroom Supplies (new teachers)														5,000		5,000
Professional Learning/Travel (AASB)													5,000	5,000	5,000	15,000
<b>TOTAL EXPENDITURES</b>	<b>31,530</b>	<b>28,530</b>	<b>28,530</b>	<b>28,530</b>	<b>28,530</b>	<b>193,151</b>	<b>765,015</b>	<b>75,015</b>	<b>85,015</b>	<b>85,737</b>	<b>154,338</b>	<b>176,279</b>	<b>444,765</b>	<b>400,765</b>	<b>1,638,698</b>	<b>4,164,428</b>
<b>EXCESS EXPENDITURES OVER REVENUES</b>	<b>(31,530)</b>	<b>(28,530)</b>	<b>(28,530)</b>	<b>(28,530)</b>	<b>(28,530)</b>	<b>(193,151)</b>	<b>(765,015)</b>	<b>(75,015)</b>	<b>(85,015)</b>	<b>(85,737)</b>	<b>(154,338)</b>	<b>(176,279)</b>	<b>(444,765)</b>	<b>(228,020)</b>	<b>(1,465,953)</b>	<b>(3,818,938)</b>

**NOTES:**  
 \*\*This includes bus inspection/repair, bus insurance, fuel, tires, supplies, etc.  
 \*\*\*Estimated Premium cost of general liability, property, boiler, employee blanket & official bonds, etc. for 1st school year, payable up front.  
 \*\*\*\*Includes hardware/software for Central Office employees, hardware for new teachers /staff , monthly cost of instructional software and setting up a data center. Includes data storage and backups, network switches, phones (VIOP), servers (NexGen, INow, Call Center, and others), network filters, etc.  
 Capital Improvements - Not included because at the discretion of the School Board.

**Moody City Schools Startup Budget**  
**Current ADM**  
**Prepared November 2023**

	<b>Total</b>	<b>Comments</b>
<b>Revenues</b>		
Local Tax Revenue- Sales Tax Only	345,490.00	Monthly sales tax collections from July 1 will be received starting in August, if applicable. Ad Valorem tax revenue and state/federal revenue will begin in October
<b>Expenditures</b>		
Payroll (includes fringe benefits)		
<b>Administrative and Central Support:</b>		
Board Members (5)	48,495.00	15 months, starting July of previous year
Superintendent	229,455.00	15 months, starting July of previous year
Admin. Secretary	62,890.00	10 months, starting December of previous year
CSFO	113,320.00	10 months, starting December of previous year
Technology Coordinator	85,248.00	9 months, starting January of current year
Director of Operations/Transportation	84,528.00	9 months, starting January of current year/ Transportation, Maintenance, Custodial, etc.
Curriculum & Instruction Director	63,132.00	6 months, starting April of current year
Special Education Director	50,315.00	5 months, starting May of current year
CNP Supervisor	40,955.00	5 months, starting May of current year
Bookkeepers (2)	62,575.00	5 months, starting May of current year
Secretaries (3)	141,400.00	5 months, starting May of current year
Secretary Operations/Maintenance	29,010.00	5 months, starting May of current year
Custodial (4)	42,680.00	4 months, starting June of current year
Mechanic	22,040.00	4 months, starting June of current year
Shop Assistant	23,044.00	5 months, starting June of current year
Career Tech Director (.25)	34,284.00	3 months, starting July of current year
Principal	129,507.00	3 months, starting July of current year
Asst. Principals (2)	104,340.00	3 months, starting July of current year
Maintenance Worker	33,585.00	3 months, starting July of current year
Other Technical	21,978.00	2 months, starting August of current year
Teachers/Support:	1,242,933.00	September payroll (excluding detail positions above) including fringe benefits
<b>Other Expenses:</b>		
CO Supplies/Copier Lease	11,200.00	Central Office, monthly expense beginning March of current year
Custodial/Maintenance Supplies	90,500.00	Custodial services and supplies/Maintenance supplies, July - Sept of current year
Transportation	37,014.00	3 months' insurance, fuel, tires, parts and supplies
Insurance	66,000.00	Annual premium for general liability, property, boiler, employee blanket & official bonds.
Utilities	174,000.00	3 months' power, gas, water, sewer
Legal Fees	150,000.00	Estimated 15 months
Hardware/Software	950,000.00	Central Office, new teachers, instructional software, switches, servers, fiber, data center
Classroom Supplies	5,000.00	New teachers in August
Professional Learning/Travel (AASB)	15,000.00	Estimated costs July - Sept of current year
<b>Total Expenditures</b>	<u>4,164,428.00</u>	
<b>Excess Expenditures Over Revenue</b>	<u><b>(3,818,938.00)</b></u>	

## APPENDIX D: PRO FORMA BUDGET TABLES AND CALCULATIONS - SCENARIO 1

Moody City Pro Forma Budget ADM 1,895 - City School Zone	GOVERNMENTAL			FIDUCIARY		1,895.0	
	General	Special Revenue	Debt Service	Capital Projects (3)	Expendable Trust	Total	Per Pupil
<b>Revenues</b>							
State Sources (calculated using FY24 SDE factors)	13,354,589			666,837	0	14,021,426	7,399
Federal Sources (CNP FY23 actual; Title I, IDEA & CT using %)		1,826,659				1,826,659	964
Local Sources (1) (SCBOE FY23 Actual)	3,270,401	1,635,397	3,736,815		309,728	8,952,341	4,724
Other Revenue (CNP FY23 actual)						0	0
<b>Total Revenues</b>	<b>16,624,990</b>	<b>3,462,056</b>	<b>3,736,815</b>	<b>666,837</b>	<b>309,728</b>	<b>24,800,426</b>	<b>13,087</b>
<b>Expenditures</b>							
Instructional Services	11,286,213	959,780			71,507	12,317,500	6,500
Instructional Support	2,877,356	469,426			64,218	3,411,000	1,800
Operations & Maintenance	2,259,566	63,704				2,323,270	1,226
Transportation	907,409	67,438			1,849	976,696	515
Food Service		1,444,120				1,444,120	762
General Administrative	921,488	120,762				1,042,250	550
Capital Outlay						0	0
Debt Service			3,736,815	74,382		3,811,197	2,011
Other Expenditures	623,036	282,316			110,050	1,015,402	536
<b>Total Expenditures</b>	<b>18,875,068</b>	<b>3,407,546</b>	<b>3,736,815</b>	<b>74,382</b>	<b>247,624</b>	<b>26,341,435</b>	<b>13,900</b>
<b>Other Sources/Uses</b>							
Indirect Cost (fed reimburses General)	95,131	(95,131)				0	
Oper Trans In (LS payroll, CIS, and CNP pass-thru)	342,487	641,504				983,991	
Oper Trans Out (CNP pass-thru, LS payroll)	(629,036)	(337,940)			(17,015)	(983,991)	
<b>Total Other Sources/Uses</b>	<b>(191,418)</b>	<b>208,433</b>	<b>0</b>	<b>0</b>	<b>(17,015)</b>	<b>0</b>	
Beginning Fund Balance 10-1-XX (2)	0	0	0	0	0	0	
Ending Fund Balance, 9-30-XX	<b>-2,441,496</b>	262,943	0	592,455	45,089	-1,541,009	
Required 1 Month Operating Balance =	<u>1,625,342</u>						
Additional Revenue Needed for 1 Month Balance (2)	<u>4,066,838</u>						

**Note 1:** 10.5 Mills County-wide ad valorem tax revenue is estimated as a % of FY23 SCBOE actual. 18 Mills District Ad Valorem tax revenue is calculated using the County Tax Officials' real property (2022 tax year) and motor vehicle (2023 tax year) abstracts to calculate the district ad valorem tax revenue for the City of Moody.

**Note 2:** This does NOT include START-UP costs, which are assumed to have been exhausted by the beginning of the fiscal year, October 1, 20XX.

**Note 3:** NO capital outlay expenditures included in this Pro Forma budget except for debt service on PSCA bond issue.

**Average Daily Membership (ADM) Analysis - City Only**  
Based Upon October 2023 LEAPS

				Post Separation %
<b>058 St. Clair County (SY 23-24)</b>	<b>9,194.90</b>	<b>-1,895.00</b>	<b>6,910.85</b>	<b>75.2%</b>
<b>Located in Moody City:</b>				
0066 Moody Elementary	582.00	-582.00		
0070 Moody Middle	452.00	-452.00		
0075 Moody High School	547.00	-547.00		
0080 Moody Jr. High	314.00	-314.00		
	<b>1,895.00</b>	<b>-1,895.00</b>	<b>0.00</b>	<b>0.00%</b>
 % currently attending Moody City Schools				<b>20.6%</b>

**City of Moody Pro Forma Budget - City Only**

Foundation Earned Units by School/Grade  
(Using FY24 divisors & SY23-24 ADM)  
Prepared 11-28-23

	ADM	OK	01	02	03	04	05	06	07
<i>Moody City BOE</i>									
0065 Moody Elementary School	582.00	8.98	10.81	9.96	11.09	0.00	0.00	0.00	0.00
0070 Moody Middle School	452.00	0.00	0.00	0.00	0.00	7.13	7.43	7.98	0.00
0075 Moody High School	547.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0080 Moody Jr. High	314.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.82
Moody City BOE	1,895.00	8.98	10.81	9.96	11.09	7.13	7.43	7.98	7.82

**City of Moody Pro Forma Budget - City Only**

Foundation Earned Units by School/Grade  
(Using FY24 divisors & SY23-24 ADM)  
Prepared 11-28-23

	ADM	08	09	10	11	12	total Teachers	REG	SPED
<i>Moody City BOE</i>							0.00		
0065 Moody Elementary School	582.00	0.00	0.00	0.00	0.00	0.00	40.84	35.74	5.11
0070 Moody Middle School	452.00	0.00	0.00	0.00	0.00	0.00	22.53	19.72	2.82
0075 Moody High School	547.00	0.00	7.58	9.25	7.58	6.07	30.47	16.61	3.81
0080 Moody Jr. High	314.00	8.12	0.00	0.00	0.00	0.00	15.94	12.30	1.99
Moody City BOE	1,895.00	8.12	7.58	9.25	7.58	6.07	109.79	84.36	13.72

**City of Moody Pro Forma Budget - City Only**

Foundation Earned Units by School/Grade  
(Using FY24 divisors & SY23-24 ADM)  
Prepared 11-28-23

	ADM	CT	Prin	Asst Prin	Counselor	Librarian	Total Certified	(FY23) Current Earned	Certified Staff Diff
<i>Moody City BOE</i>			0.25				0.25		0.25
0065 Moody Elementary School	582.00	0.00	1	0.5	1	1	44.34	55.88	-11.54
0070 Moody Middle School	452.00	0.00	1	0.5	1	1	26.03	30.57	-4.54
0075 Moody High School	547.00	10.06	1	1	1.5	1	34.97	42.52	-7.55
0080 Moody Jr. High	314.00	1.65	1	0.5	1	1	19.44	21.03	-1.59
Moody City BOE	1,895.00	11.71	4.25	2.50	4.50	4.00	125.04	150.00	-24.96
				15.25					

Transportation Funding for Moody City System  
 Assuming City Only ADM, FLEET: 14 route buses, 3 spare buses  
 Prepared 11-03-23

(FY24  
 Avg)

Funded Positions:

	Funded FTE	Est Salary for 1 FTE	Est. Salary for total FTE	20.365 % & Ins 9600	Est Funding at 82.6%	Actual Payroll costs	Comments
Supervisor (1/40)	0.42	85663	35,978	11,359	39,101	47,337	Split (Trans. & Main)
Mechanic	0.77	46953	36,154	14,755	42,050	66,115	Certified
Bus Driver- Reg	14	18459	258,426	187,028	367,945	445,454	
Utility Worker (1/40)	0.42	17860	7,501	5,560	10,788		
Shop Assistant	0.77	41812	32,195	13,949	38,115	69,129	
Secretary (1/40)	0.42	49460	20,773	8,262	23,983	29,241	Split (Trans. & Main)
Bus Aide	2					48,502	
					521,983	705,778	

Fuel - \$5.10 per gal:	(per Jerry Lassiter)						
(current price \$4.11)	one way						
	x 2	-					
	x 180 days	-					
	/ MPG 7.55	-					
	\$5.10/gal	-		see below	98,244	79,173	(\$4.11/gal)
Operations - \$5,950 per bus x 17 buses: (82.6%)					101,150	122,458	82.6% funded
Total Transportation Operations:					721,377	907,409	79%
Fleet Renewal -	14 x \$7,581				106,134		

					(currently \$4.11)		
	# Students	Rt Rpt Miles	Total miles	MPG 7.55	Fuel \$5.10		
Bus Number	Riding Bus	One Way	per year	Gallons	Funding		
Average for 14 Rt Buses	959	404	145440	19,264	98,244		
NOTE: Route report not available							

State Allocation Sheet for Pro Forma Moody City System - City Only  
 Prepared 10-11-23 (from FY24 State Allocations)

	Proposed City System	(FY24 Found Salaries/Units)					
System ADM (K-12 only):	1,895.00	\$60,248			\$9600/fte	20.365%	Total
Foundation Program Units	FTE	Salary	Ext Incr	Total Sal	Ins Alloc	Benefits	Sal & Ben
Teachers	109.79	6,614,628		6,614,628	1,053,984	1,347,069	9,015,681
Principals	4	240,992	93,987	334,979	38,400	68,218	441,597
Assistant Principals	2.5	150,620	15,062	165,682	24,000	33,741	223,423
Counselors	4.5	271,116	6,025	277,141	43,200	56,440	376,781
Librarians	4	240,992		240,992	38,400	49,078	328,470
Career Tech Directors	0.25	15,062	6,778	21,840	2,400	4,448	28,688
Career Coaches	0	0		0	0	0	0
<b>Total Units</b>	<b>125.04</b>	<b>7,533,410</b>	<b>121,852</b>	<b>7,655,262</b>	<b>1,200,384</b>	<b>1,558,994</b>	<b>10,414,640</b>

**Foundation Program (State and Local Funds)**

Salaries	7,655,262
Fringe Benefits	2,759,378
Other Current Expense (\$23,068 / unit)	2,884,423

**Classroom Instructional Support**

Student Materials (\$1000/unit)	125,040
Technology (\$500/unit)	62,520
Library Enhancement (\$157.72/unit)	19,721
Professional Development (\$100/unit)	12,504
Textbooks (\$75/adm)	142,125
<b>Total Foundation Program</b>	<b>13,660,973</b>

**State Funds**

Foundation Program ETF	11,763,500	
School Nurses Prog (\$71,485 + 75.42/adm)	214,406	
Technology Coordinator	68,327	
Mental Health Supervisor	40,000	
Transportation Operations (82.6% funded)	721,377	
Fleet Renewal (\$7,581/bus)	106,134	(14 out of 17 buses)
Capital Purchase	560,703	(used FY23 worksheet, per Ethan)
At Risk (20.6% of FY24 SCBOE)	57,784	
Career Tech O and M (20.6% of FY24 SCBOE)	16,788	
Alabama Reading Initiative (\$80K x 1 K-3 sch)	80,000	
ESL (20.6% of FY23 SCBOE)	10,122	
Gifted (20.6% of FY24 SCBOE)	23,646	
State Preschool (20.6% of FY24 SCBOE)	71,745	
OSR Pre-K (currently 5 grants at Moody Elem)	462,676	
<b>Total State Funds</b>	<b>14,197,208</b>	

**Local Funds**

Foundation Program (10 Mills)	1,897,473
Capital Purchase (0.525333 Mills)	99,681
<b>Total Local Funds</b>	<b>1,997,154</b>

City of Moody Pro Forma Budget - Estimated Local Tax Revenue -  
City Only

Prepared 11/14/23

1,895.00

Ad Valorem	FY24 SCBOE budget	Adjustments (per FY23 Actual)	Foundation Program Cost Ratio	Est. Moody Share of County Wide Tax	Est. Moody School 18 Mill District Tax	Comments	
10.5 mills Countywide Tax- Real & MV	8,049,359	468,256	20.60%	1,754,629			
				-			
18 mills District 1 Tax-Real & MV	5,395,804	(109,892)	n/a	n/a	2,870,321	YPM x 18	
			n/a	n/a	545,130	YPM x 18	
<b>Total 28.5 Mills</b>	<b>13,445,163</b>	<b>358,364</b>			<b>5,170,080</b>		
<b>Sales and Use Tax</b>							
County Sales	8,179,609	-	20.60%	1,684,999			
<b>Total Regular Sales Tax</b>	<b>8,179,609</b>	<b>-</b>		<b>1,684,999</b>	<b>1,684,999</b>		
<b>Total Local Tax Revenue</b>	<b>21,624,772.00</b>				<b>6,855,080</b>		
<b>10 Mill Match</b>					<b>1,897,473</b>		
							Projected Moody
<b>ADM Count (Oct 2023)</b>			<b>Percent of St Clair Co</b>				
St. Clair Co Foundation Program	7,299.90		79.4%			K-6	1,034
Moody	1,895.00		20.6%			7-8	314
			0.00%			9-12	547
Total St. Clair ADM	9,194.90		100.00%			ADM	1,895

City of Moody (Tax Year 2022 and 2023 Abstracts)							
	22 REAL PROP value	23 MOT VEH					
Class I, II, and III (net of exemption)	166,106,540.00	31,546,898.00					
				Moody Schools 18 Mill Dist Rev	Moody Schools 10 Mill Match		
			TOTAL				
Net Ad Valorem Taxes Due	2,870,321.01	545,130.40	3,415,451.41				
Number of Mills (City of Rainsville)			18				
Yield per Mill (TC-Tax Year 2021)			159,462	2,870,321		1,897,473	
Yield per Mill (MV-Tax Year 2022)			30,285	545,130			
			189,747	3,415,451			

Pro Forma Payroll Budget for Moody City - City Only

Prepared 11-09-23 (from Oct 2023 LEAPS, FY24 Avg by Obj)

Proposed Fringes for FY24: 0.20365 0.07775

Teachers= 41.25 Teachers= 22.75 Teachers= 31.00 Teachers= 16.00  
 Class Size= 14.11 Class Size= 19.87 Class Size= 17.65 Class Size= 19.63

Position Description	FY24 Average		Ins	% Fringes*	Total for 1 FTE	Central Office	FTEs	Moody Elem	FTEs	Moody Middle	FTEs
Alt School/Resource Teacher (local)	66,128	66,128	9,600	13,467	89,195						
Asst Principal (N-6)	78,867	78,867	9,600	16,061	104,528	0	52,264	0.50			
Asst Principal (4-8)	79,576	79,576	9,600	16,206	105,382					52,691	0.50
Asst Principal (7-12)	76,817	76,817	9,600	15,644	102,061						
Asst Principal (7-12)	79,576	79,576	9,600	16,206	105,382						
Board Member	7,200	7,200		560	7,760	38,799	5.00	0			
Bookkeeper (COB)	54,408	54,408	9,600	11,080	75,088	150,176	2.00	0			
Bus Assistant	12,172	12,172	9,600	2,479	24,251	48,502	2.00	0			
Bus Driver	18,459	18,459	9,600	3,759	31,818	445,454	14.00	0			
Career Tech Director	105,958	105,958	9,600	21,578	137,136	137,136	1.00	0			
Chief School Financial Officer	105,000	105,000	9,600	21,383	135,983	135,983	1.00	0			
Cook/Baker	21,831	21,831	9,600	4,446	35,877	0	143,508	4.00	107,631	3.00	
Counselor (N-6)	71,908	71,908	9,600	14,644	96,152	0	96,152	1.00			
Counselor (4-8)	65,987	65,987	9,600	13,438	89,025	0			89,025	1.00	
Counselor (7-12)	67,817	67,817	9,600	13,811	91,228						
Custodial	27,482	27,482	9,600	5,597	42,679	0			85,358	2.00	
Instruction Assistant	26,826	26,826	9,600	5,463	41,889	0	41,889	1.00	167,556	4.00	
Instructional Assistant (fed)	26,826	26,826	9,600	5,463	41,889		83,778	2.00			
Librarian (N-6)	65,957	65,957	9,600	13,432	88,989	0	88,989	1.00			
Librarian (4-8)	67,600	67,600	9,600	13,767	90,967				90,967	1.00	
Librarian (7-12)	67,687	67,687	9,600	13,784	91,071						
Manager/Asst. Manager (CNP)	35,141	35,141	9,600	7,156	51,897	0	51,897	1.00	51,897	1.00	
Mechanic – Certified (17 buses)	46,953	46,953	9,600	9,562	66,115	66,115	1.00	0			
Other Assistant (LSA Office)	24,073	24,073	9,600	4,902	38,575		38,575	1.00	38,575	1.00	
Other Crafts & Trade	47,828	47,828	9,600	9,740	67,168	134,336	2.00	0			
Other Technical	65,062	65,062	9,600	13,250	87,912	87,912	1.00	0			
Practical Nurse	38,205	38,205	9,600	7,780	55,585	0	55,585	1.00			
Pre-K Teacher (First Class Base Salary)	60,747	60,747	9,600	12,371	82,718	0	413,591	5.00			
Pre-K Auxiliary (First Class Base Salary)	26,826	26,826	9,600	5,463	41,889	0	209,446	5.00			
Principal (N-6)	93,922	93,922	9,600	19,127	122,649	0	122,649	1.00			
Principal (4-8)	100,639	100,639	9,600	20,495	130,734				130,734	1.00	
Principal (7-12)	103,260	103,260	9,600	21,029	133,889						
Principal (7-12)	100,639	100,639	9,600	20,495	130,734						
Reading Coach (other state)	76,015	76,015	9,600	15,480	101,095	0	101,095	1.00			
Receptionist	38,198	38,198	9,600	7,779	55,577	55,577	1.00				
Registered Nurse	58,568	58,568	9,600	11,927	80,095	0			80,095	1.00	
Regular Teacher	60,747	60,747	9,600	12,371	82,718	0	2,895,130	35.00	1,488,924	18.00	
Resource Teacher	66,128	66,128	9,600	13,467	89,195	0	89,195	1.00	89,195	1.00	
Teacher-Special Ed	60,747	60,747	9,600	12,371	82,718		413,590	5.00	248,154	3.00	
Gifted Teacher	67,796	67,796	9,600	13,807	91,203		22,801	0.25	68,402	0.75	
Secretary, (LSA)	39,015	39,015	9,600	7,945	56,560	0	56,560	1.00	56,560	1.00	
Secretary-Super	54,722	54,722	9,600	11,144	75,466	75,466	1.00				
Secretary-Transportation/Maintenance	49,866	49,866	9,600	10,155	69,621	69,621	1.00				
Shop Assistant	49,457	49,457	9,600	10,072	69,129	69,129	1.00				
Speech Pathologist (fed)	60,148	60,148	9,600	12,249	81,997		81,997	1.00			
Substitute - All Funds		0					0				
Superintendent (local)	144,533	144,533	9,600	29,434	183,567	183,567	1.00	0			
Supplements (Athletic)	174,400	174,400		35,517	209,917		0				
Supervisor of Child Nutrition	73,687	73,687	9,600	15,006	98,293	98,293	1.00				
Supervisor (Operations)Director of Transportation	85,663	85,663	9,600	17,445	112,708	112,708	1.00	0			
Supervisor of Special Education (fed)	92,354	92,354	9,600	18,808	120,762	120,762	1.00	0			
Supervisor of Attendance/Instruction	96,927	96,927	9,600	19,739	126,266	126,266	1.00				
Technology Coordinator	86,462	86,462	9,600	17,608	113,670	113,670	1.00	0			
Utility Worker	31,435	31,435	9,600	6,402	47,437	0	0.00	0			
						2,269,474	39.00	5,058,691	68	2,845,764	39
* Fringes = Retirement 12.59%, Soc Sec 6.2%, Medicare 1.45%, Unemployment .125%											
CERTIFIED positions						681,402	5.00	3,874,668	51.75	1,920,743	26.25

Pro Forma Payroll Budget for Moody City - City Only  
 Prepared 11-09-23 (from Oct 2023 LEAPS, FY24 Avg by Obj)  
 Proposed Fringes for FY24:

Position Description	Moody High	FTEs	Moody Jr. High	FTEs	Totals	FTEs	Monthly Payroll
Alt School/Resource Teacher (local)					0	0.00	0
Asst Principal (N-6)					52,264	0.50	4,355
Asst Principal (4-8)					52,691	0.50	4,391
Asst Principal (7-12)	102,061	1.00			102,061	1.00	8,505
Asst Principal (7-12)			105,382	1.00	105,382	1.00	8,782
Board Member					38,799	5.00	3,233
Bookkeeper (COB)					150,176	2.00	12,515
Bus Assistant					48,502	2.00	4,042
Bus Driver					445,454	14.00	37,121
Career Tech Director					137,136	1.00	11,428
Chief School Financial Officer					135,983	1.00	11,332
Cook/Baker	107,631	3.00			358,770	10.00	29,898
Counselor (N-6)					96,152	1.00	8,013
Counselor (4-8)					89,025	1.00	7,419
Counselor (7-12)	182,456	2.00	91,228	1.00	273,684	3.00	22,807
Custodial	42,679	1.00			128,037	3.00	10,670
Instruction Assistant	83,778	2.00	83,778	2.00	377,001	9.00	31,417
Instructional Assistant (fed)	41,889	1.00			125,667	3.00	10,472
Librarian (N-6)					88,989	1.00	7,416
Librarian (4-8)					90,967	1.00	7,581
Librarian (7-12)	91,071	1.00			91,071	1.00	7,589
Manager/Asst. Manager (CNP)	51,897	1.00			155,691	3.00	12,974
Mechanic – Certified (17 buses)					66,115	1.00	5,510
Other Assistant (LSA Office)	77,150	2.00	38,575	1.00	192,875	5.00	16,073
Other Crafts & Trade					134,336	2.00	11,195
Other Technical					87,912	1.00	7,326
Practical Nurse	55,585	1.00			111,170	2.00	9,264
Pre-K Teacher (First Class Base Salary)					413,591	5.00	34,466
Pre-K Auxiliary (First Class Base Salary)					209,446	5.00	17,454
Principal (N-6)					122,649	1.00	10,221
Principal (4-8)					130,734	1.00	10,895
Principal (7-12)	133,899	1.00			133,899	1.00	11,158
Principal (7-12)			130,734	1.00	130,734	1.00	10,895
Reading Coach (other state)					101,095	1.00	8,425
Receptionist					55,577	1.00	4,631
Registered Nurse					80,095	1.00	6,675
Regular Teacher	2,233,386	27.00	1,158,052	14.00	7,775,492	94.00	647,958
Resource Teacher					178,390	2.00	14,866
Teacher-Special Ed	330,872	4.00	165,436	2.00	1,158,052	14.00	96,504
Gifted Teacher					91,203	1.00	7,600
Secretary, (LSA)	56,560	1.00	56,560	1.00	226,240	4.00	18,853
Secretary-Super					75,466	1.00	6,289
Secretary-Transportation/Maintenance					69,621	1.00	5,802
Shop Assistant					69,129	1.00	5,761
Speech Pathologist (fed)					81,997	1.00	6,833
Substitute - All Funds					0	0.00	0
Superintendent (local)					183,567	1.00	15,297
Supplements (Athletic)	176,214		33,703		209,917	0.00	17,493
Supervisor of Child Nutrition					98,293	1.00	8,191
Supervisor (Operations)Director of Transportation					112,708	1.00	9,392
Supervisor of Special Education (fed)					120,762	1.00	10,063
Supervisor of Attendance/Instruction					126,266	1.00	10,522
Technology Coordinator					113,670	1.00	9,472
Utility Worker					0	0.00	0
	3,767,128	48	1,863,448	23	15,804,505	217.00	1,317,042
* Fringes = Retirement 12.59%, Soc Sec 6.2%, Medicare 1.45%, Unemployment .125%						-5 bd members	
CERTIFIED positions	2,742,873	36.00	1,485,396	19.00	10,705,082	138.00	892,090

EXPENDITURE FUNCTIONS

Position Description	Instr	Instr Sup	Op & Main	Trans	Food	Genl Adm	Other Exp
Alt School/Resource Teacher (local)	0						
Asst Principal (N-6)		52,264					
Asst Principal (4-8)		52,691					
Asst Principal (7-12)		102,061					
Asst Principal (7-12)		105,382					
Board Member						38,799	
Bookkeeper (COB)		0				150,176	
Bus Assistant				48,502			
Bus Driver				445,454			
Career Tech Director		137,136					
Chief School Financial Officer						135,983	
Cook/Baker					358,770		
Counselor (N-6)		96,152					
Counselor (4-8)		89,025					
Counselor (7-12)		273,684					
Custodial			128,037				
Instruction Assistant	377,001						
Instructional Assistant (fed)	125,667						
Librarian (N-6)		88,989					
Librarian (4-8)		90,967					
Librarian (7-12)		91,071					
Manager/Asst. Manager (CNP)					155,691		
Mechanic – Certified (17 buses)				66,115			
Other Assistant (LSA Office)		192,875					
Other Crafts & Trade			134,336				
Other Technical						87,912	
Practical Nurse		111,170					
Pre-K Teacher (First Class Base Salary)							413,591
Pre-K Auxiliary (First Class Base Salary)							209,446
Principal (N-6)		122,649					
Principal (4-8)		130,734					
Principal (7-12)		133,899					
Principal (7-12)		130,734					
Reading Coach (other state)	101,095						
Receptionist						55,577	
Registered Nurse		80,095					
Regular Teacher	7,775,492						
Resource Teacher	178,390						
Teacher-Special Ed	1,158,052						
Gifted Teacher	91,203						
Secretary, (LSA)		226,240					
Secretary-Super						75,466	
Secretary-Transportation/Maintenance			40,380	29,241			
Shop Assistant				69,129			
Speech Pathologist (fed)		81,997					
Substitute - All Funds	0						
Superintendent (local)						183,567	
Supplements (Athletic)	209,917						
Supervisor of Child Nutrition					98,293		
Supervisor (Operations)Director of Transportation			65,371	47,337			
Supervisor of Special Education (fed)						120,762	
Supervisor of Attendance/Instruction		126,266					
Technology Coordinator		113,670					
Utility Worker							
	10,016,817	2,629,751	368,124	705,778	612,754	848,243	623,037

**Moody Pro Forma Budget CNP City Only Students**  
**Prepared 11/16/2023 (from FY 2023 Fund Source**  
**Financial**

**Appropriation Year 0**

**Revenues**

<b>5110 USDA-School Lunch Program-Section 11</b>	\$648,242.23
<b>5135 USDA-Severe Need Breakfast Program</b>	\$166,586.68
<b>5160 USDA-Food Donation Program</b>	\$85,186.99
<b>5990 Other Federal Revenue</b>	\$49,270.28
<b>6710 Daily Sales - Lunch</b>	\$179,089.61
<b>6720 Daily Sales - Breakfast</b>	\$19,443.17
<b>6730 Daily Sales - A la carte</b>	\$70,972.01
<b>6810 Interest</b>	\$3,605.44
<b>6990 Other Local Sources</b>	\$246.20
<b>8993 CNP Rebates</b>	\$23,154.09
<b>9210 Operating Transfers In (Calculated)</b>	\$409,251.08
<b>Total Revenues</b>	\$1,655,047.76

**Expenditures**

**8420-8429: Auxiliary Service - Food Services**

**4210 Child Nutrition**

53 Supervisor of Child Nutrition	\$73,687.00
115 Manager/Asst. Manager	\$105,423.00
172 Cook/Baker	\$218,310.00
194 Overtime	\$2,500.00
210 State Insurance	\$134,400.00
220 State Retirement	\$50,349.93
230 Social Security	\$24,795.04
240 Federal Medicare	\$5,798.84
250 State Unemployment Compensation Insurance	\$499.90
312 Staff Educational Services	\$262.94
333 Software Maintenance Agreements	\$407.56
335 Substitutes	\$18,044.01
341 Equipment/Vehicle Repair and Maintenance	\$18,882.17
345 Rental-Equipment	\$0.00
348 Garbage and Waste	\$19,854.16
349 Other Property Services	\$1,330.37
361 Telephone	\$1,800.59
362 Telecommunication	\$84.26
381 Local In-District	\$1,711.71
382 In-State	\$466.63
394 Printing and Binding	\$733.14
396 Freight and Shipping	\$108.39
399 Other Purchased Services	\$182.60
461 Purchased Food	\$649,283.25
463 Food Service Supplies	\$30,122.16
464 Food Processing Supplies	\$48,486.53
471 Office Supplies	\$4,828.58
479 Other General Supplies	\$5,465.71
495 Computer Hardware	\$2,161.12
589 Other Equipment	\$20,512.22
621 Association Dues	\$1,626.56
623 Registration Fees	\$905.51
628 Bank Service Charges	\$1,090.08
699 Other Objects	\$6.43
<b>910 Indirect Cost (11.52%) Calculated</b>	\$83,616.00
<b>Total 4210 Child Nutrition</b>	\$1,527,736.39
<b>Net Appropriation Year 0</b>	\$127,311.37
<b>One Month Operating Reserve =</b>	\$127,311.37

Current ADM

Fund Source Code - Appropriation Year: Fund Source Title		Total Budgeted Expenditures	Budgeted Expenditures Excluded	Expenditures Subject to Indirect Costs	Indirect Costs Rate	Anticipated Indirect Costs Earned	Indirect Costs Budgeted Object 910	Variance
3210 - 0:	IDEA-Part B & 3220 Preschool	\$562,115.00	\$7,378.00	\$554,737.00	\$0.01	\$7,378.00	\$7,378.00	\$0.00
3310 - 0:	Basic Grant	\$31,760.00	\$417.00	\$31,343.00	\$0.01	\$416.86	\$416.00	\$0.86
4110 - 0:	Title I, Part A Food & Nutrition Fund Source–	\$462,379.00	\$6,069.00	\$456,310.00	\$0.01	\$6,068.92	\$6,068.00	\$0.92
5101 - 0:	Default	\$1,650,364.98	\$865,400.00	\$784,964.98	\$0.12	\$90,427.97	\$90,427.00	\$0.97
<b>TOTALS</b>		<b>\$2,706,618.98</b>	<b>\$879,264.00</b>	<b>\$1,827,354.98</b>		<b>\$104,291.75</b>	<b>\$104,289.00</b>	<b>\$2.75</b>

City Only ADM

Fund Source Code - Appropriation Year: Fund Source Title		Total Budgeted Expenditures	Budgeted Expenditures Excluded	Expenditures Subject to Indirect Costs	Indirect Costs Rate	Anticipated Indirect Costs Earned	Indirect Costs Budgeted Object 910	Variance
3210 - 0:	IDEA-Part B & 3220 Preschool	\$466,918.00	\$6,128.50	\$460,789.50	\$0.01	\$6,128.50	\$6,128.00	\$0.50
3310 - 0:	Basic Grant	\$26,382.00	\$347.00	\$26,035.00	\$0.01	\$346.27	\$346.00	\$0.27
4110 - 0:	Title I, Part A Food & Nutrition Fund Source–	\$384,073.00	\$5,041.00	\$379,032.00	\$0.01	\$5,041.13	\$5,041.00	\$0.13
5101 - 0:	Default	\$1,444,120.39	\$466,568.00	\$725,838.39	\$0.12	\$83,616.58	\$83,616.00	\$0.58
<b>TOTALS</b>		<b>\$2,321,493.39</b>	<b>\$478,084.50</b>	<b>\$1,591,694.89</b>		<b>\$95,132.47</b>	<b>\$95,131.00</b>	<b>\$1.47</b>

FY 2024 Indirect Cost Rates were used

<b>City Only - 1895</b>	<b>7101</b>	<b>7501</b>
<b>Moody City Schools</b>	<b>All Schools</b>	
	<b>Account Balance</b>	
<b>Revenues</b>		
6810 Interest	\$949.60	
7110 Admissions	\$161,383.85	
7180 Concessions	\$3,847.09	
7220 Commissions	\$144,922.76	
7260 Dues & Fees (Required)	\$576,743.15	
7300 Fines & Penalties	\$1,299.12	
7340 Fund Raiser	\$128,654.93	
7380 Grants	\$1,502.30	
7420 Sales	\$17,627.96	
7430 Donations	\$277,914.69	
7440 Accommodations	\$17,401.10	
7490 Other	\$6,640.00	
7510 Concessions		\$28,097.28
7610 Dues & Fees (Self-Imposed)		\$61,925.06
7710 Fund Raiser		\$123,043.43
7810 Donations		\$92,674.38
7850 Accommodations		\$3,988.42
9210 Operating Transfers In	\$12,468.26	
9230 Operating Transfers In - Local School	\$219,785.00	
<b>Fund Sources</b>		
<b>Total Revenues</b>	<b>\$1,571,139.83</b>	<b>\$309,728.57</b>
<b>Expenditures</b>		
<b><u>1100-1199: Kindergarten Program</u></b>		
<b>1100 Instruction</b>		
411 Student Classroom Supplies	\$14,604.67	
419 Other Instructional Supplies	\$199.47	
Total 1100 Instruction	\$14,804.14	
<b>Total for 1100-1199: Kindergarten Program</b>	<b>\$14,804.14</b>	
<b><u>1200-1299: Elementary Program</u></b>		
<b>1100 Instruction</b>		
342 Equipment Maintenance Agreements	\$351.04	
399 Other Purchased Services	\$4,644.76	
411 Student Classroom Supplies	\$50,564.89	\$5,847.52
414 Instructional Software	\$5,183.35	
419 Other Instructional Supplies	\$16,196.36	\$1,037.24
491 Instructional Equipment	\$1,961.80	
492 Furniture and Fixtures	\$2,412.81	
495 Computer Hardware	\$11,949.05	
629 Other Dues and Fees		
Total 1100 Instruction	\$93,264.06	\$6,884.76
<b>Total for 1200-1299: Elementary Program</b>	<b>\$93,264.06</b>	<b>\$6,884.76</b>
<b><u>1500-1699: Secondary Program</u></b>		
<b>1100 Instruction</b>		
342 Equipment Maintenance Agreements	\$773.89	
399 Other Purchased Services	\$1,059.74	\$1,584.30
411 Student Classroom Supplies	\$13,504.30	\$1,054.01
414 Instructional Software	\$0.00	
419 Other Instructional Supplies	\$3,858.99	\$8,741.03
491 Instructional Equipment	\$0.00	
495 Computer Hardware	\$24,253.57	
499 Other Equipment	\$1,078.98	
629 Other Dues and Fees	\$8,095.82	\$2,973.06
Total 1100 Instruction	\$52,625.30	\$14,352.40
<b>2190 Other Student Support Services</b>	<b>\$0.00</b>	
489 Other Non-instructional Supplies	\$359.90	
629 Other Dues and Fees	\$0.00	
Total 2190 Other Student Support Services	\$359.90	
<b>Total for 1500-1699: Secondary Program</b>	<b>\$52,985.20</b>	<b>\$14,352.40</b>
<b><u>2000-2999: Special Education Programs</u></b>		
<b>1100 Instruction</b>		

411 Student Classroom Supplies	\$2,789.72	
Total 1100 Instruction	\$2,789.72	
<b>Total for 2000-2999: Special Education Programs</b>	<b>\$2,789.72</b>	
<b><u>3000-3999: Career/Technical Education Program</u></b>		
<b>1100 Instruction</b>		
411 Student Classroom Supplies	\$4,360.00	
419 Other Instructional Supplies	\$171.82	
Total 1100 Instruction	\$4,531.82	
<b>Total for 3000-3999: Career/Technical Education Program</b>	<b>\$4,531.82</b>	
<b><u>4200-5999: Non-Regular Day School</u></b>		
<b>1100 Instruction</b>		
311 Student Educational Services	\$23,352.88	
344 Leases	\$1,162.07	
345 Rental-Equipment	\$9,759.90	
389 Other Travel and Training	\$120,897.15	\$7,483.79
399 Other Purchased Services	\$456.25	\$37,474.33
411 Student Classroom Supplies	\$1,814.59	
414 Instructional Software	\$3,359.84	
415 Athletic & Physical Education Supplies	\$67,910.03	\$4,423.10
419 Other Instructional Supplies	\$680.11	\$888.31
491 Instructional Equipment	\$1,688.22	
494 Audio/Video	\$2,558.99	
498 Athletics and Physical Education	\$6,544.55	
547 Athletic & Physical Education	\$8,050.17	
589 Other Equipment	\$6,225.00	
629 Other Dues and Fees	\$6,302.35	
Total 1100 Instruction	\$260,762.10	\$50,269.53
<b>3200 Building Services</b>		
361 Telephone	\$388.07	
Total 3200 Building Services	\$388.07	
<b>2190 Other Student Support Services</b>		
329 Other Professional Services		\$1,205.89
397 Athletic Officials	\$29,067.43	
415 Athletic & Physical Education Supplies	\$617.22	
489 Other Non-instructional Supplies		\$2,081.89
629 Other Dues and Fees	\$21,958.41	\$9,312.29
Total 2190 Other Student Support Services	\$51,643.06	\$12,600.07
<b>4150 Extra/Co-Curricular Transportation</b>		
391 Transportation-Alabama Public School Systems	\$37,930.88	\$1,849.05
392 Transportation-Other Providers	\$29,507.57	
<b>Total 4150 Extra/Co-Curricular Transportation</b>	<b>\$67,438.45</b>	<b>\$1,849.05</b>
<b>9130 Extended Day/Dependent Care</b>		
345 Rental-Equipment	\$467.02	
389 Other Travel and Training	\$78,300.29	
411 Student Classroom Supplies	\$18,731.53	
414 Instructional Software	\$4,150.00	
419 Other Instructional Supplies	\$44,658.81	
492 Furniture and Fixtures	\$16,823.83	
495 Computer Hardware	\$1,480.72	
542 Audio/Video	\$7,461.70	
589 Other Equipment	\$5,710.68	
Total 9130 Extended Day/Dependent Care	\$177,784.58	
<b>9140 Preschool</b>		
411 Student Classroom Supplies	\$5,385.12	
419 Other Instructional Supplies	\$4,832.71	
Total 9140 Preschool	\$10,217.83	
<b>Total for 4200-5999: Non-Regular Day School</b>	<b>\$568,234.09</b>	<b>\$64,718.65</b>
<b><u>8100-8199: Instructional Services</u></b>		
<b>1100 Instruction</b>		

319 Other Professional Educational Services	\$268.58	
344 Leases		
Total 1100 Instruction	\$268.58	
<b>Total for 8100-8199: Instructional Services</b>	<b>\$268.58</b>	
<b><u>8200-8299: Instructional Support Program</u></b>		
<b>2190 Other Student Support Services</b>		
489 Other Non-instructional Supplies	\$134,709.27	\$39,251.32
498 Athletics and Physical Education	\$3,292.88	
629 Other Dues and Fees	\$63.91	\$5,074.89
Total 2190 Other Student Support Services	\$138,066.06	\$44,326.21
<b>2215 Instructional Staff Development Services</b>		
381 Local In-District	\$6,027.93	
382 In-State	\$264.24	
389 Other Travel and Training	\$2,654.71	\$1,631.90
623 Registration Fees	\$2,336.37	
Total 2215 Instructional Staff Development Services	\$11,283.25	\$1,631.90
<b>2220 Educational Media Services</b>		
414 Instructional Software	\$87.04	
419 Other Instructional Supplies	\$2,086.75	
422 Library/Media Books	\$25,541.40	
423 Audio/Video Material	\$3,080.08	
429 Other Books and Periodicals	\$129.16	
495 Computer Hardware	\$2,230.20	
Total 2220 Educational Media Services	\$33,154.63	
<b>2310 Office of School Administrator</b>		
345 Rental-Equipment	\$5,342.21	
364 Postage	\$604.35	
382 In-State		\$573.53
389 Other Travel and Training	\$62.25	\$62.25
471 Office Supplies	\$5,196.92	\$91.30
489 Other Non-instructional Supplies	\$309.41	\$2,613.00
492 Furniture and Fixtures	\$1,170.94	
495 Computer Hardware	\$0.00	\$1,961.29
623 Registration Fees	\$456.50	
628 Bank Service Charges	\$243.26	\$68.38
629 Other Dues and Fees	\$6,591.80	\$290.50
961 Fines and Penalties	\$581.00	
Total 2310 Office of School Administrator	\$20,558.64	\$5,660.25
<b>Total for 8200-8299: Instructional Support Program</b>	<b>\$203,062.58</b>	<b>\$51,618.36</b>
<b><u>8300-8399: Operations and Maintenance</u></b>		
<b>3200 Building Services</b>		
341 Equipment/Vehicle Repair and Maintenance	\$1,583.17	
361 Telephone	\$4,475.91	
441 Custodial Supplies	\$27,979.33	
442 Maintenance Supplies	\$10,535.02	
Total 3200 Building Services	\$44,573.43	
<b>3300 Grounds Services</b>		
349 Other Property Services	\$12,640.90	
442 Maintenance Supplies	\$6,101.53	
Total 3300 Grounds Services	\$18,742.43	
<b>Total for 8300-8399: Operations and Maintenance</b>	<b>\$63,315.86</b>	
<b><u>9000-9997: Non-Instructional Programs</u></b>		
<b>9390 Other Community Services</b>		
489 Other Non-instructional Supplies	\$128.83	\$4,016.48
<b>Total 9390 Other Community Services</b>	<b>\$128.83</b>	<b>\$4,016.48</b>
<b>9800 Other Expenditures</b>		
478 Items for Resale	\$50,505.62	\$80,286.73
699 Other Objects	\$43,679.40	\$25,746.97
Total 9800 Other Expenditures	\$94,185.02	\$106,033.70
<b>9910 Interfund Operating Transfers Out</b>		

920 Operating Transfers Out		\$12,468.26
923 Operating Transfers Out - Local School Fund Sources	\$337,940.18	\$4,546.77
<b>Total 9910 Interfund Operating Transfers Out</b>	\$337,940.18	\$17,015.03
<b>Total for 9000-9997: Non-Instructional Programs</b>	<b>\$432,254.03</b>	<b>\$127,065.21</b>
<b>Total Expenditures</b>	<b>\$1,435,510.08</b>	<b>\$264,639.38</b>
<b>Net Appropriation Year 0</b>	<b>\$135,629.75</b>	<b>\$45,089.19</b>

**Pro Forma Moody City Schools -City Only**

	General	GOVERNMENTAL Special Revenue	Debt Service	Capital Projects	FIDUCIARY Expendable Trust	Total
<b>Revenues</b>						
<b>State Sources</b>						
1110 - Foundation Program - Regular	11,587,718	0	0	0	0	11,587,718
1220 - School Nurses Program	214,406	0	0	0	0	214,406
1221 - Technology Coordinator	68,327	0	0	0	0	68,327
1222 - Career Tech O & M	16,788	0	0	0	0	16,788
1230 - Alabama Reading Initiative	80,000	0	0	0	0	80,000
1252 - English as a Second Language - State	10,122	0	0	0	0	10,122
1271 - Mental Health Supervisor	40,000	0	0	0	0	40,000
1275 - Gifted Education	23,646	0	0	0	0	23,646
1310 - Transportation - Operations	721,377	0	0	0	0	721,377
1320 - Transportation - Fleet Renewal	0	0	0	106,134	0	106,134
1410 - At Risk	57,784	0	0	0	0	57,784
1520 - Preschool	71,745	0	0	0	0	71,745
1720 - OSR Pre-Kindergarten Program	462,676	0	0	0	0	462,676
2120 - Public School Fund- Capital Outlay	0	0	0	560,703	0	560,703
<b>Total - State Sources</b>	<b>13,354,589</b>	<b>0</b>	<b>0</b>	<b>666,837</b>	<b>0</b>	<b>14,021,426</b>
<b>Federal Sources</b>						
3210 & 3220 - IDEA-Part B & Pre-school	0	466,918	0	0	0	466,918
3310 - Basic Grant (Perkins)	0	26,382	0	0	0	26,382
4110 - Title I, Part A	0	384,073	0	0	0	384,073
5110 - USDA-School Lunch Program-Section 11	0	648,242	0	0	0	781,015
5125 - USDA-After School Snack Program	0	0	0	0	0	0
5135 - USDA-Severe Need Breakfast Program	0	166,587	0	0	0	200,707
5160 - USDA-Food Donation Program	0	85,187	0	0	0	102,635
5990 - Other Federal	0	49,270	0	0	0	59,362
<b>Total - Federal Sources</b>	<b>0</b>	<b>1,826,659</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,826,659</b>
<b>Local Sources</b>						
6010 - County Regular Ad Valorem 10.5 Mills	1,754,629	0	0	0	0	1,754,629
6110 - County Sales Tax____%	345,328	0	1,339,671	0	0	1,684,999
62xx - District Reg & Spec Ad Valorem 18 Mills - TC	473,177	0	2,397,144	0	0	2,870,321
62xx - District Reg & Spec Ad Valorem 18 Mills -MV	545,130	0	0	0	0	545,130
6710 - Daily Sales Lunch	0	179,090	0	0	0	179,090
6720 Daily Sales - Breakfast	0	19,443	0	0	0	19,443
6730 - Daily Sales - A la carte	0	70,972	0	0	0	70,972
6790 - Other Food Service Income	0	0	0	0	0	0
6810 - Interest	0	4,555	0	0	0	4,555
6965 - Medicaid Administrative Outreach Program	152,137	0	0	0	0	152,137
6990 - Other Local Sources	0	246	0	0	0	246
7110 - Admissions	0	161,384	0	0	0	161,384
7140 - Appropriations	0	0	0	0	0	0
7180 - Concessions	0	3,847	0	0	0	3,847
7220 - Commissions	0	144,923	0	0	0	144,923
7260 - Dues & Fees (Required)	0	576,743	0	0	0	576,743
7300 - Fines & Penalties	0	1,299	0	0	0	1,299
7340 - Fund Raiser	0	128,655	0	0	0	128,655
7380 - Grants	0	1,502	0	0	0	1,502
7420 - Sales	0	17,628	0	0	0	17,628
7430 - Donations	0	277,915	0	0	0	277,915
7440 - Accommodations	0	17,401	0	0	0	17,401
7490 - Other	0	6,640	0	0	0	6,640
7510 - Concessions	0	0	0	0	28,097	28,097
7610 - Dues & Fees (Self-imposed)	0	0	0	0	61,925	61,925
7710 - Fund Raiser	0	0	0	0	123,043	123,043
7810 - Donations	0	0	0	0	92,674	92,674
7850 - Accommodations	0	0	0	0	3,989	3,989
7910 - Other	0	0	0	0	0	0
8993 - Rebates	0	23,154	0	0	0	23,154
<b>Total - Local Sources</b>	<b>3,270,401</b>	<b>1,635,397</b>	<b>3,736,815</b>	<b>0</b>	<b>309,728</b>	<b>8,952,341</b>
<b>Other Sources</b>						
<b>Total - Other Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>16,624,990</b>	<b>3,462,056</b>	<b>3,736,815</b>	<b>666,837</b>	<b>309,728</b>	<b>24,800,426</b>
<b>Other Fund Sources :</b>						
Indirect Cost Revenue	95,131					95,131
Operating Transfers In	342,487	641,504				983,991
Total Other Fund Sources	<b>437,618</b>	<b>641,504</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,079,122</b>
Total Revenues & Other Fund Sources	<b>17,062,608</b>	<b>4,103,560</b>	<b>3,736,815</b>	<b>666,837</b>	<b>309,728</b>	<b>25,879,548</b>

Moody City Pro Forma Budget -City  
 Calculation of Non-Payroll Expenditures (Prep 10-12-23)  
 ALL EXPENDITURES BY FUNCTION FY2022 (FROM BARRY K)

LEAID	LEA	ADM	Instructional Services	PPE	Instructional Support	PPE	Operations and Maintenance	PPE
058	Saint Clair County	9,349.60	55,446,445	5,930	15,231,038	1,629	9,483,862	1,014
104	Andalusia City	1,759.05	12,428,758	7,066	3,215,613	1,828	1,869,048	1,063
105	Anniston City	1,750.55	12,184,142	6,960	5,391,333	3,080	2,686,955	1,535
128	Demopolis City	2,019.90	14,951,426	7,402	4,136,213	2,048	1,764,543	874
154	Guntersville City	1,800.79	12,589,100	6,991	4,356,810	2,419	2,455,545	1,364
167	Leeds City	2,022.45	13,902,335	6,874	4,202,570	2,078	2,437,854	1,205
183	Pell City	3,989.05	25,939,368	6,503	6,508,536	1,632	3,945,896	989
193	Sylacauga City	2,010.25	14,198,717	7,063	4,567,004	2,272	2,064,535	1,027
194	Talladega City	1,699.05	12,226,640	7,196	4,519,416	2,660	2,868,982	1,689
	State	717,988.03	4,783,935,163	6,663	1,567,491,158	2,183	893,880,395	1,245
	Aver St. Clair area			6,203		1,689		1,033
	Aver comparably sized			7,118		2,372		1,242
	Moody Benchmark	1895	12,317,500	6500	3,411,000	1800	2,323,270	1226
	PAYROLL		10,016,817	81%	2,629,751	77%	368,124	16%
	NON PAYROLL		2,300,683	19%	781,249	23%	1,955,146	84%
	General		11,286,213		2,877,356		2,259,566	
	Spe Rev		959,780		469,426		63,704	
	Debt Serv							
	Cap Proj							
	Exp Trust		71,507		64,218			
	Total		12,317,500		3,411,000		2,323,270	

Notes:

Used calculated expenditures from Transportation w/s.  
 Used FY22 CCTR actuals for Food Services due to significant inflation increases from FY21  
 Used FY24 SCBOE budget for 5 OSR Pre-K classes located at Moody Elem. Nothing projected for Summer School etc.

Moody City Pro Forma Budget -Current  
 Calculation of Non-Payroll Expenditures (Prep 10-12-23)  
 ALL EXPENDITURES BY FUNCTION FY2022 (FROM BARRY K)

LEAID	LEA	Transportation Services	PPE	Food Services	PPE	Administrative Services	PPE	Capital Outlay
058	Saint Clair County	5,552,308	594	7,046,173	754	3,310,466	354	5,192,905
104	Andalusia City	853,648	485	1,536,887	874	1,096,566	623	2,178,597
105	Anniston City	1,583,416	905	1,662,390	950	2,442,498	1,395	97,700
128	Demopolis City	192,327	95	1,912,189	947	1,420,484	703	1,404,813
154	Guntersville City	1,131,364	628	1,986,950	1,103	1,432,195	795	7,347,776
167	Leeds City	1,124,700	556	1,389,710	687	1,424,562	704	13,907
183	Pell City	2,861,227	717	3,217,355	807	2,007,608	503	7,575,148
193	Sylacauga City	1,218,572	606	1,584,042	788	1,584,962	788	436,846
194	Talladega City	1,142,142	672	1,857,749	1,093	1,657,521	976	178,533
	State	478,835,459	667	592,387,523	825	420,471,017	586	878,793,170
	Aver St. Clair area		621		759		439	
	Aver comparably sized		555		955		873	
	Moody Benchmark	976,696	515	1,444,120	762	1,042,250	550	
						4%		
	PAYROLL	705,778	72%	615,764	43%	848,243	81%	
	NON PAYROLL	270,918	28%	828,356	57%	194,007	19%	
	General	907,409				921,488		
	Spe Rev	67,438		1,444,120		120,762		
	Debt Serv							
	Cap Proj							
	Exp Trust	1,849						
	Total	976,696		1,444,120		1,042,250		0

+83,616 IDC

Moody City Pro Forma Budget - Current

Calculation of Non-Payroll Expenditures (Prep 10-12-23)

ALL EXPENDITURES BY FUNCTION FY2022 (FROM BARRY K)

LEAID	LEA	PPE	Debt Service	PPE	Other Expenditures	PPE	Total
058	Saint Clair County	555	4,265,806	456	6,329,383	677	111,858,387
104	Andalusia City	1,239	1,003,937	571	719,975	409	24,903,027
105	Anniston City	56	73,895	42	1,527,873	873	27,650,202
128	Demopolis City	695	473,616	234	1,166,241	577	27,421,851
154	Guntersville City	4,080	2,443,721	1,357	852,624	473	34,596,087
167	Leeds City	7	3,852,712	1,905	1,747,247	864	30,095,597
183	Pell City	1,899	2,147,428	538	1,189,243	298	55,391,809
193	Sylacauga City	217	192,664	96	1,035,563	515	26,882,905
194	Talladega City	105	413,051	243	664,366	391	25,528,401
	State	1,224	540,929,622	753	352,298,314	491	10,509,021,821
	Aver St. Clair area	832		668		603	
	Aver comparably sized	1,055		417		540	
	Moody Benchmark	0	3,811,197	2,011	1,015,402	536	26,341,435
	PAYROLL			0	623,036	61%	15,807,513
	NON PAYROLL		3,811,197	100%	392,366	39%	10,533,922
	General				623,036		18,875,068
	Spe Rev				282,316		3,407,546
	Debt Serv		3,736,815				3,736,815
	Cap Proj		74,382				74,382
	Exp Trust				110,050		247,624
	Total		3,811,197		1,015,402		26,341,435

Moody City Pro Forma Budget - City Only  
 Operating Transfers In & Out  
 Prepared 11-27-23

OTI consists of payroll reimbursements from local schools (field trips, extra subs, supplements, etc.)  
 to the General Fund, and pass through coming from General to CNP.

	Operating Transfers In					Total
	General	Special Rev	Debt Serv	Cap Proj	Exp Trust	
<b>Operating Transfers Out</b>						
General		629,036				629,036
Special Revenue	337,940					337,940
Debt Service						-
Capital Projects						-
Expendable Trust	4,547	12,468				17,015
<b>Total</b>	<b>342,487</b>	<b>641,504</b>	-	-	-	<b>983,991</b>
6001 to 5101	409,251	pass thru				
6001 to 7101	219,785	CIS				
7101 to 6001	337,940	payroll				
7501 to 6001	4,547	payroll				
7501 to 7001	12,468					
	<u>983,991</u>					

## APPENDIX E: PRO FORMA BUDGET TABLES AND CALCULATIONS - SCENARIO 2

Moody City Pro Forma Budget ADM 2,284 - Current School Zone	GOVERNMENTAL				FIDUCIARY		2,284.0
	General	Special Revenue	Debt Service	Capital Projects(3)	Expendable Trust	Total	Per Pupil
<b>Revenues</b>							
State Sources (calculated using FY24 SDE factors)	16,277,530			838,650	0	17,116,180	7,494
Federal Sources (CNP FY23 actual; Title I, IDEA & CT using %)		2,199,973				2,199,973	963
Local Sources (1) (SCBOE FY23 Actual)	4,319,111	1,970,355	3,736,815		373,166	10,399,447	4,553
Other Revenue (CNP FY23 actual)						0	0
<b>Total Revenues</b>	<b>20,596,641</b>	<b>4,170,328</b>	<b>3,736,815</b>	<b>838,650</b>	<b>373,166</b>	<b>29,715,600</b>	<b>13,010</b>
<b>Expenditures</b>							
Instructional Services	13,629,929	1,130,243			86,153	14,846,325	6,500
Instructional Support	3,418,302	615,616			77,372	4,111,290	1,800
Operations & Maintenance	2,723,493	76,752				2,800,245	1,226
Transportation	1,287,153	81,251			2,228	1,370,632	600
Food Service		1,650,365				1,650,365	723
General Administrative	1,135,466	120,762				1,256,228	550
Capital Outlay						0	0
Debt Service			3,736,815	74,382		3,811,197	1,669
Other Expenditures	623,036	340,140			132,591	1,095,767	480
<b>Total Expenditures</b>	<b>22,817,379</b>	<b>4,015,129</b>	<b>3,736,815</b>	<b>74,382</b>	<b>298,344</b>	<b>30,942,049</b>	<b>13,547</b>
<b>Other Sources/Uses</b>							
Indirect Cost (fed reimburses General)	104,289	(104,289)				0	
Oper Trans In (LS payroll, CIS, and CNP pass-thru)	412,635	664,017				1,076,652	
Oper Trans Out (CNP pass-thru, LS payroll)	(648,995)	(407,157)			(20,500)	(1,076,652)	
<b>Total Other Sources/Uses</b>	<b>(132,071)</b>	<b>152,571</b>	<b>0</b>	<b>0</b>	<b>(20,500)</b>	<b>0</b>	
Beginning Fund Balance 10-1-XX (2)	0	0	0	0	0	0	
<b>Ending Fund Balance, 9-30-XX</b>	<b>-2,352,809</b>	<b>307,770</b>	<b>0</b>	<b>764,268</b>	<b>54,322</b>	<b>-1,226,449</b>	
Required 1 Month Operating Balance =	1,955,531						
Additional Revenue Needed for 1 Month Balance (2)	4,308,340						

**Note 1:** 10.5 Mills County-wide ad valorem tax revenue is estimated as a % of FY23 SCBOE actual.

18 Mills District Ad Valorem tax revenue is calculated using the County Tax Officials' real property (2022 tax year) and motor vehicle (2023 tax year) abstracts to calculate the district ad valorem tax revenue for the City of Moody.

**Note 2:** This does NOT include START-UP costs, which are assumed to have been exhausted by the beginning of the fiscal year, October 1, 20XX.

**Note 3:** NO capital outlay expenditures included in this Pro Forma budget except for debt service on PSCA bond issue.

**Average Daily Membership (ADM) Analysis - Current**  
Based Upon October 2023 LEAPS

				Post Separation %
<b>058 St. Clair County (SY 23-24)</b>	<b>9,194.90</b>	<b>-2,284.05</b>	<b>6,910.85</b>	<b>75.2%</b>
<b>Located in Moody City:</b>				
0066 Moody Elementary	704.25	-704.25		
0070 Moody Middle	546.80	-546.80		
0075 Moody High School	667.40	-667.40		
0080 Moody Jr. High	365.60	-365.60		
	<b>2,284.05</b>	<b>-2,284.05</b>	<b>0.00</b>	<b>0.00%</b>
 % currently attending Moody City Schools				<b>24.8%</b>

**City of Moody Pro Forma Budget - Current**

Foundation Earned Units by School/Grade  
(Using FY24 divisors & SY23-24 ADM)  
Prepared 11-28-23

	ADM	OK	01	02	03	04	05	06	07
<i>Moody City BOE</i>									
0065 Moody Elementary School	704.25	10.91	13.00	11.82	13.68	0.00	0.00	0.00	0.00
0070 Moody Middle School	546.80	0.00	0.00	0.00	0.00	8.75	9.04	9.47	0.00
0075 Moody High School	667.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0080 Moody Jr. High	365.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.02
Moody City BOE	<b>2,284.05</b>	<b>10.91</b>	<b>13.00</b>	<b>11.82</b>	<b>13.68</b>	<b>8.75</b>	<b>9.04</b>	<b>9.47</b>	<b>9.02</b>

**City of Moody Pro Forma Budget - Current**

Foundation Earned Units by School/Grade  
(Using FY24 divisors & SY23-24 ADM)  
Prepared 11-28-23

	ADM	08	09	10	11	12	total Teachers	REG	SPED
<i>Moody City BOE</i>							0.00		
0065 Moody Elementary School	704.25	0.00	0.00	0.00	0.00	0.00	49.42	43.24	6.18
0070 Moody Middle School	546.80	0.00	0.00	0.00	0.00	0.00	27.26	23.85	3.41
0075 Moody High School	667.40	0.00	9.14	11.17	9.23	7.64	37.18	20.26	4.65
0080 Moody Jr. High	365.60	9.54	0.00	0.00	0.00	0.00	18.56	14.32	2.32
Moody City BOE	<b>2,284.05</b>	<b>9.54</b>	<b>9.14</b>	<b>11.17</b>	<b>9.23</b>	<b>7.64</b>	<b>132.42</b>	<b>101.67</b>	<b>16.55</b>

**City of Moody Pro Forma Budget - Current**

Foundation Earned Units by School/Grade  
(Using FY24 divisors & SY23-24 ADM)  
Prepared 11-28-23

	ADM	CT	Prin	Asst Prin	Counselor	Librarian	Total Certified	(FY23) Current Earned	Certified Staff Diff
<i>Moody City BOE</i>			0.25				0.25		0.25
0065 Moody Elementary School	704.25	0.00	1	0.5	1	1	52.92	55.88	-2.96
0070 Moody Middle School	546.80	0.00	1	1	1.5	1	31.76	30.57	1.19
0075 Moody High School	667.40	12.27	1	1	1.5	1	41.68	42.52	-0.84
0080 Moody Jr. High	365.60	1.92	1	0.5	1	1	22.06	21.03	1.03
Moody City BOE	<b>2,284.05</b>	<b>14.19</b>	<b>4.25</b>	<b>3.00</b>	<b>5.00</b>	<b>4.00</b>	<b>148.67</b>	<b>150.00</b>	<b>-1.33</b>
			16.25						

Transportation Funding for Moody City System  
 Assuming Current ADM, FLEET: 20 route buses, 4 spare buses  
 Prepared 11-03-23

(FY24  
 Avg)

Funded Positions:

	Funded FTE	Est Salary for 1 FTE	Est. Salary for total FTE	20.365 % & Ins 9600	Est Funding at 82.6%	Actual Payroll costs	Comments
Supervisor (1/40)	0.6	85663	51,398	16,227	55,858	67,625	Split (Trans. & Main)
Mechanic	1	46953	46,953	19,162	54,611	66,115	Certified
Bus Driver- Reg	20	18459	369,180	267,184	525,636	636,364	
Utility Worker (1/40)	0.6	17860	10,716	7,942	15,412	47,437	
Shop Assistant	1	41812	41,812	18,115	49,500	69,129	
Secretary (1/40)	0.6	49460	29,676	11,804	34,262	41,773	Split (Trans. & Main)
Bus Aide	3					72,752	
					735,279	1,001,194	

Fuel - \$5.10 per gal:	(per Jerry Lassiter)						
(current price \$4.11)	one way						
	x 2	-					
	x 180 days	-					
	/ MPG 7.55	-					
	\$5.10/gal	-		see below	140,314	113,077	(\$4.11/gal)
Operations - \$5,950 per bus x 24 buses: (82.6%)					142,800	172,881	82.6% funded
Total Transportation Operations:					1,018,393	1,287,153	79%
Fleet Renewal -	20 x \$7,581				151,620		

					(currently \$4.11)		
	# Students	Rt Rpt Miles	Total miles	MPG 7.55	Fuel \$5.10		
Bus Number	Riding Bus	One Way	per year	Gallons	Funding		
Average for 20 Rt Buses	1376	577	207720	27,513	140,314		
NOTE: Route report not available							

State Allocation Sheet for Pro Forma Moody City System - Current  
 Prepared 10-11-23 (from FY24 State Allocations)

	Proposed City System	(FY24 Found Salaries/Units)					
System ADM (K-12 only):	2,284.00	\$60,248			\$9600/fte	20.365%	Total
Foundation Program Units	FTE	Salary	Ext Incr	Total Sal	Ins Alloc	Benefits	Sal & Ben
Teachers	132.42	7,978,040		7,978,040	1,271,232	1,624,728	10,874,000
Principals	4	240,992	93,987	334,979	38,400	68,218	441,597
Assistant Principals	3	180,744	18,074	198,818	28,800	40,489	268,107
Counselors	5	301,240	6,025	307,265	48,000	62,575	417,840
Librarians	4	240,992		240,992	38,400	49,078	328,470
Career Tech Directors	0.25	15,062	6,778	21,840	2,400	4,448	28,688
Career Coaches	0	0		0	0	0	0
<b>Total Units</b>	<b>148.67</b>	<b>8,957,070</b>	<b>124,864</b>	<b>9,081,934</b>	<b>1,427,232</b>	<b>1,849,536</b>	<b>12,358,702</b>

**Foundation Program (State and Local Funds)**

Salaries	9,081,934
Fringe Benefits	3,276,768
Other Current Expense (\$23,068 / unit)	3,429,520

**Classroom Instructional Support**

Student Materials (\$1000/unit)	148,670
Technology (\$500/unit)	74,335
Library Enhancement (\$157.72/unit)	23,448
Professional Development (\$100/unit)	14,867
Textbooks (\$75/adm)	171,300
<b>Total Foundation Program</b>	<b>16,220,842</b>

**State Funds**

Foundation Program ETF	14,147,587	
School Nurses Prog (\$71,485 + 75.42/adm)	243,744	
Technology Coordinator	68,327	
Mental Health Supervisor	40,000	
Transportation Operations (82.6% funded)	1,018,393	
Fleet Renewal (\$7,581/bus)	151,620	(20 out of 24 buses)
Capital Purchase	687,030	(used FY23 worksheet, per Ethan)
At Risk (24.8% of FY24 SCBOE)	69,566	
Career Tech O and M (24.8% of FY24 SCBOE)	20,211	
Alabama Reading Initiative (\$80K x 1 K-3 sch)	80,000	
ESL (24.8% of FY23 SCBOE)	12,186	
Gifted (24.8% of FY24 SCBOE)	28,468	
State Preschool (24.8% of FY24 SCBOE)	86,372	
OSR Pre-K (currently 5 grants at Moody Elem)	462,676	
<b>Total State Funds</b>	<b>17,116,180</b>	

**Local Funds**

Foundation Program (10 Mills)	2,073,255
Capital Purchase (0.46297 Mills)	108,915
<b>Total Local Funds</b>	<b>2,182,170</b>

City of Moody Pro Forma Budget - Estimated Local Tax Revenue -  
Current

Prepared 11/14/23

2,284.00

Ad Valorem	FY24 SCBOE budget	Adjustments (per FY23 Actual)	Foundation Program Cost Ratio	Est. Moody Share of County Wide Tax	Est. Moody School 18 Mill District Tax	Comments	
10.5 mills Countywide Tax- Real & MV	8,049,359	468,256	24.80%	2,112,369			
				-			
18 mills District 1 Tax-Real & MV	5,395,804	(109,892)	n/a	n/a	3,126,727	YPM x 18	
			n/a	n/a	605,132	YPM x 18	
<b>Total 28.5 Mills</b>	<b>13,445,163</b>	<b>358,364</b>			<b>5,844,228</b>		
<b>Sales and Use Tax</b>							
County Sales	8,179,609	-	24.80%	2,028,543			
<b>Total Regular Sales Tax</b>	<b>8,179,609</b>	<b>-</b>		<b>2,028,543</b>	<b>2,028,543</b>		
<b>Total Local Tax Revenue</b>	<b>21,624,772.00</b>				<b>7,872,771</b>		
<b>10 Mill Match</b>					<b>2,073,255</b>		
							Projected Moody
<b>ADM Count (Oct 2023)</b>			<b>Percent of St Clair Co</b>				
St. Clair Co Foundation Program	6,910.85		75.16%			K-6	1,251
Moody	2,284.05		24.84%			7-8	366
			0.00%			9-12	667
Total St. Clair ADM	9,194.90		100.00%			ADM	2,284
<b>City of Moody (Tax Year 2022 and 2023 Abstracts)</b>							
	<b>22 REAL PROP value</b>	<b>23 MOT VEH</b>					
Class I, II, and III (net of exemption)	181,917,100.00	35,719,413.33					
				TOTAL	Moody Schools 18 Mill Dist Rev	Moody Schools 10 Mill Match	
Net Ad Valorem Taxes Due	3,126,727.44	605,131.74		3,731,859.18			
Number of Mills (City of Rainsville)				18			
Yield per Mill (TC-Tax Year 2021)				173,707	3,126,727		2,073,255
Yield per Mill (MV-Tax Year 2022)				33,618	605,132		
				207,326	3,731,859		

Pro Forma Payroll  
 Budget for Moody City  
 - Current  
 Prepared 10-25-23 (from Oct 2023  
 LEAPS, FY24 Avg by Obj)  
 Proposed Fringes for  
 FY24: 0.20365 0.07775

Position Description	FY24 Average		Ins	% Fringes *	Total for 1 FTE	Central Office	FTEs	Moody Elem	Moody Middle	Moody High	Moody Jr. High
Alt School/Resource Teacher (local)	66,128	66,128	9,600	13,467	89,195						
Asst Principal (N-6)	78,867	78,867	9,600	16,061	104,528	0	104,528				
Asst Principal (4-8)	79,576	79,576	9,600	16,206	105,382				105,382		
Asst Principal (7-12)	76,817	76,817	9,600	15,644	102,061					102,061	
Asst Principal (7-12)	79,576	79,576	9,600	16,206	105,382						105,382
Board Member	7,200	7,200		560	7,760	38,799	5.00	0			
Bookkeeper (COB)	54,408	54,408	9,600	11,080	75,088	150,176	2.00	0			
Bus Assistant	12,172	12,172	9,600	2,479	24,251	72,752	3.00	0			
Bus Driver	18,459	18,459	9,600	3,759	31,818	636,364	20.00	0			
Career Tech Director	105,958	105,958	9,600	21,578	137,136	137,136	1.00	0			
Chief School Financial Officer	105,000	105,000	9,600	21,383	135,983	135,983	1.00	0			
Cook/Baker	21,831	21,831	9,600	4,446	35,877	0	143,508	107,631	143,508		
Counselor (N-6)	71,908	71,908	9,600	14,644	96,152	0	96,152				
Counselor (4-8)	65,987	65,987	9,600	13,438	89,025	0		89,025			
Counselor (7-12)	67,817	67,817	9,600	13,811	91,228					182,456	91,228
Custodial	27,482	27,482	9,600	5,597	42,679	0		85,358	42,679		
Instruction Assistant	26,826	26,826	9,600	5,463	41,889	0	83,778	209,445	125,667	125,667	
Instructional Assistant (fed)	26,826	26,826	9,600	5,463	41,889		83,778			41,889	
Librarian (N-6)	65,957	65,957	9,600	13,432	88,989	0	88,989				
Librarian (4-8)	67,600	67,600	9,600	13,767	90,967			90,967			
Librarian (7-12)	67,687	67,687	9,600	13,784	91,071					91,071	
Manager/Asst. Manager (CNP)	35,141	35,141	9,600	7,156	51,897	0	51,897	51,897	51,897		
Mechanic – Certified (24 buses)	46,953	46,953	9,600	9,562	66,115	66,115	1.00	0			
Other Assistant (LSA Office)	24,073	24,073	9,600	4,902	38,575		38,575	38,575	38,575	38,575	
Other Crafts & Trade	47,828	47,828	9,600	9,740	67,168	134,336	2.00	0			
Other Technical	65,062	65,062	9,600	13,250	87,912	87,912	1.00	0			
Practical Nurse	38,205	38,205	9,600	7,780	55,585	0	55,585			55,585	
Pre-K Teacher (First Class Base Salary)	60,747	60,747	9,600	12,371	82,718	0	413,591				
Pre-K Auxiliary (First Class Base Salary)	26,826	26,826	9,600	5,463	41,889	0	209,446				
Principal (N-6)	93,922	93,922	9,600	19,127	122,649	0	122,649				
Principal (4-8)	100,639	100,639	9,600	20,495	130,734			130,734			
Principal (7-12)	103,260	103,260	9,600	21,029	133,889					133,899	
Principal (7-12)	100,639	100,639	9,600	20,495	130,734						130,734
Reading Coach (other state)	76,015	76,015	9,600	15,480	101,095	0	101,095				
Receptionist	38,198	38,198	9,600	7,779	55,577	55,577	1.00				
Registered Nurse	58,568	58,568	9,600	11,927	80,095	0		80,095			
Regular Teacher	60,747	60,747	9,600	12,371	82,718	0	3,970,464	2,088,629	3,308,720	1,488,924	
Resource Teacher	66,128	66,128	9,600	13,467	89,195	0	89,195	89,195			
Gifted Teacher	67,796	67,796	9,600	13,807	91,203		22,801	68,402			
Secretary, (LSA)	39,015	39,015	9,600	7,945	56,560	0	56,560	113,120	113,120	56,560	
Secretary-Super	54,722	54,722	9,600	11,144	75,466	75,466	1.00				
Secretary-Transportation/Maintenance	49,866	49,866	9,600	10,155	69,621	69,621	1.00				
Shop Assistant	49,457	49,457	9,600	10,072	69,129	69,129	1.00				
Speech Pathologist (fed)	60,148	60,148	9,600	12,249	81,997		163,994				
Substitute - All Funds		0					0				
Superintendent (local)	144,533	144,533	9,600	29,434	183,567	183,567	1.00	0			
Supplements (Athletic)	174,400	174,400		35,517	209,917		0			176,214	33,703
Supervisor of Child Nutrition	73,687	73,687	9,600	15,006	98,293	98,293	1.00				
Supervisor (Operations)	85,663	85,663	9,600	17,445	112,708	45,083	0.40	0			

Supervisor of Special Education (fed)	92,354	92,354	9,600	18,808	120,762	120,762	1.00	0						
Supervisor of Transportation	85,663	85,663	9,600	17,445	112,708	67,625	0.60	0						
Supervisor of Attendance/Instruction	96,927	96,927	9,600	19,739	126,266	126,266	1.00							
Technology Coordinator	86,462	86,462	9,600	17,608	113,670	113,670	1.00	0						
Utility Worker	31,435	31,435	9,600	6,402	47,437	47,437	1.00	0						
									2,532,071	47.00	5,896,584	3,348,455	4,607,341	2,070,773

\* Fringes = Retirement 12.59%, Soc Sec 6.2%, Medicare 1.45%, Unemployment .125%

CERTIFIED positions	681,402	5.00	5,084,263	2,573,139	3,818,207	1,816,268
---------------------	---------	------	-----------	-----------	-----------	-----------

Pro Forma Payroll  
Budget for Moody City -  
Current

Prepared 10-25-23 (from Oct 2023 LEAPS, FY24 Avg by Obj)  
Proposed Fringes for  
FY24:

EXPENDITURE FUNCTIONS

Position Description	FTEs	Totals	FTEs	Monthly Payroll	EXPENDITURE FUNCTIONS										
					Instr	Instr Sup	Op & Main	Trans	Food	Genl Adm	Other Exp				
Alt School/Resource Teacher (local)		0	0.00	0	0										
Asst Principal (N-6)	1.00	104,528	1.00	8,711		104,528									
Asst Principal (4-8)	1.00	105,382	1.00	8,782		105,382									
Asst Principal (7-12)	1.00	102,061	1.00	8,505		102,061									
Asst Principal (7-12)	1.00	105,382	1.00	8,782		105,382									
Board Member		38,799	5.00	3,233							38,799				
Bookkeeper (COB)		150,176	2.00	12,515		0					150,176				
Bus Assistant		72,752	3.00	6,063				72,752							
Bus Driver		636,364	20.00	53,030				636,364							
Career Tech Director		137,136	1.00	11,428		137,136									
Chief School Financial Officer		135,983	1.00	11,332							135,983				
Cook/Baker	11.00	394,647	11.00	32,887					394,647						
Counselor (N-6)	1.00	96,152	1.00	8,013		96,152									
Counselor (4-8)	1.00	89,025	1.00	7,419		89,025									
Counselor (7-12)	3.00	273,684	3.00	22,807		273,684									
Custodial	3.00	128,037	3.00	10,670			128,037								
Instruction Assistant	13.00	544,557	13.00	45,380	544,557										
Instructional Assistant (fed)	3.00	125,667	3.00	10,472	125,667										
Librarian (N-6)	1.00	88,989	1.00	7,416		88,989									
Librarian (4-8)	1.00	90,967	1.00	7,581		90,967									
Librarian (7-12)	1.00	91,071	1.00	7,589		91,071									
Manager/Asst. Manager (CNP)	3.00	155,691	3.00	12,974					155,691						
Mechanic – Certified (24 buses)		66,115	1.00	5,510				66,115							
Other Assistant (LSA Office)	4.00	154,300	4.00	12,858		154,300									
Other Crafts & Trade		134,336	2.00	11,195			134,336								
Other Technical		87,912	1.00	7,326						87,912					
Practical Nurse	2.00	111,170	2.00	9,264		111,170									
Pre-K Teacher (First Class Base Salary)	5.00	413,591	5.00	34,466											413,591

Pre-K Auxiliary (First Class Base Salary)	5.00	209,446	5.00	17,454							209,446
Principal (N-6)	1.00	122,649	1.00	10,221		122,649					
Principal (4-8)	1.00	130,734	1.00	10,895		130,734					
Principal (7-12)	1.00	133,899	1.00	11,158		133,899					
Principal (7-12)	1.00	130,734	1.00	10,895		130,734					
Reading Coach (other state)	1.00	101,095	1.00	8,425	101,095						
Receptionist		55,577	1.00	4,631					55,577		
Registered Nurse	1.00	80,095	1.00	6,675		80,095					
Regular Teacher	131.25	10,856,737	131.25	904,728	10,856,737						
Resource Teacher	2.00	178,390	2.00	14,866	178,390						
Gifted Teacher	1.00	91,203	1.00	7,600	91,203						
Secretary, (LSA)	6.00	339,360	6.00	28,280		339,360					
Secretary-Super		75,466	1.00	6,289					75,466		
Secretary-Transportation/Maintenance		69,621	1.00	5,802			27,848	41,773			
Shop Assistant		69,129	1.00	5,761				69,129			
Speech Pathologist (fed)	2.00	163,994	2.00	13,666		163,994					
Substitute - All Funds		0	0.00	0	0						
Superintendent (local)		183,567	1.00	15,297					183,567		
Supplements (Athletic)		209,917	0.00	17,493	209,917						
Supervisor of Child Nutrition		98,293	1.00	8,191					98,293		
Supervisor (Operations)		45,083	0.40	3,757		45,083					
Supervisor of Special Education (fed)		120,762	1.00	10,063					120,762		
Supervisor of Transportation		67,625	0.60	5,635				67,625			
Supervisor of Attendance/Instruction		126,266	1.00	10,522		126,266					
Technology Coordinator		113,670	1.00	9,472		113,670					
Utility Worker		47,437	1.00	3,953				47,437			
	209.25	18,455,224	256.25	1,537,935	12,107,566	2,891,249	335,304	1,001,195	648,631	848,243	623,036

\* Fringes = Retirement 12.59%, Soc Sec 6.2%, Medicare 1.45%, Unemployment .125% 5 bd members

CERTIFIED positions	156.25	13,973,278	161.25	1,164,440
---------------------	--------	------------	--------	-----------

**Moody Pro Forma Budget - CNP**

**Prepared 11-16-23 (from FY23 Fund Source Financial)**

Current 2,284 ADM

**Revenues**

**CNP 5101**

<b>5110 USDA-School Lunch Program-Section 11</b>	\$781,014.73
<b>5135 USDA-Severe Need Breakfast Program</b>	\$200,706.84
<b>5160 USDA-Food Donation Program</b>	\$102,634.93
<b>5990 Other Federal Revenue</b>	\$59,361.78
<b>6710 Daily Sales - Lunch</b>	\$215,770.61
<b>6720 Daily Sales - Breakfast</b>	\$23,425.50
<b>6730 Daily Sales - A la carte</b>	\$85,508.45
<b>6810 Interest</b>	\$4,343.90
<b>6990 Other Local Sources</b>	\$296.63
<b>8993 CNP Rebates</b>	\$27,896.49
<b>9210 Operating Transfers In (Calculated)</b>	\$384,898.12
<b>Total Revenues</b>	<b>\$1,885,857.98</b>

**Expenditures**

**8420-8429: Auxiliary Service - Food Services**

**4210 Child Nutrition**

53 Supervisor of Child Nutrition	\$73,687.00
115 Manager/Asst. Manager	\$105,423.00
172 Cook/Baker	\$240,141.00
194 Overtime	\$3,085.13
210 State Insurance	\$144,000.00
220 State Retirement	\$53,172.12
230 Social Security	\$26,184.84
240 Federal Medicare	\$6,123.87
250 State Unemployment Compensation Insurance	\$527.92
312 Staff Educational Services	\$316.80
333 Software Maintenance Agreements	\$491.04
335 Substitutes	\$21,739.77
341 Equipment/Vehicle Repair and Maintenance	\$22,749.60
345 Rental-Equipment	\$0.00
348 Garbage and Waste	\$23,920.68
349 Other Property Services	\$1,602.85
361 Telephone	\$2,169.39
362 Telecommunication	\$101.52
381 Local In-District	\$2,062.30
382 In-State	\$562.20
394 Printing and Binding	\$883.30
396 Freight and Shipping	\$130.59
399 Other Purchased Services	\$220.00
<b>461 Purchased Food</b>	<b>\$782,268.98</b>
463 Food Service Supplies	\$36,291.76
<b>464 Food Processing Supplies</b>	<b>\$58,417.50</b>
471 Office Supplies	\$5,817.57
479 Other General Supplies	\$6,585.19
495 Computer Hardware	\$2,603.76
589 Other Equipment	\$24,713.52

621 Association Dues	\$1,959.71
623 Registration Fees	\$1,090.97
628 Bank Service Charges	\$1,313.35
699 Other Objects	\$7.75
910 Indirect Cost (11.52%) Calculated	\$90,427.00
<b>Total 4210 Child Nutrition</b>	<b>\$1,740,791.98</b>
<b>Net Appropriation Year 0</b>	<b>\$145,066.00</b>

**One Month Operating Reserve =** \$145,066.00

Moody Pro Forma Budget

Indirect Cost Calculations

Prepared 11-16-23

		Current ADM						
Fund Source Code - Appropriation Year:		Total Budgeted Expenditures	Budgeted Expenditures Excluded	Expenditures Subject to Indirect Costs	Indirect Costs Rate	Anticipated Indirect Costs Earned	Indirect Costs Budgeted Object 910	Variance
Fund Source Title								
3210 - 0:	IDEA-Part B & 3220 Preschool	562,115	7,378.00	554,737.00	1.33%	7,378.00	7,378.00	0.00
3310 - 0:	Basic Grant	31,760.00	417.00	31,343.00	1.33%	416.86	416.00	0.86
4110 - 0:	Title I, Part A	462,379.00	6,069.00	456,310.00	1.33%	6,068.92	6,068.00	0.92
5101 - 0:	Food & Nutrition Fund Source-Default	1,650,364.98	865,400.00	784,964.98	11.52%	90,427.97	90,427.00	0.97
<b>TOTALS</b>		<b>2,706,618.98</b>	<b>879,264.00</b>	<b>1,827,354.98</b>		<b>104,291.75</b>	<b>104,289.00</b>	<b>2.75</b>

		CityOnlyADM						
Fund Source Code - Appropriation Year:		Total Budgeted Expenditures	Budgeted Expenditures Excluded	Expenditures Subject to Indirect Costs	Indirect Costs Rate	Anticipated Indirect Costs Earned	Indirect Costs Budgeted Object 910	Variance
Fund Source Title								
3210 - 0:	IDEA-Part B & 3220 Preschool	466,918.00	6,128.50	460,789.50	1.33%	6,128.50	6,128.00	0.50
3310 - 0:	Basic Grant	26,382.00	347.00	26,035.00	1.33%	346.27	346.00	0.27
4110 - 0:	Title I, Part A	384,073.00	5,041.00	379,032.00	1.33%	5,041.13	5,041.00	0.13
5101 - 0:	Food & Nutrition Fund Source-Default	1,444,120.39	466,568.00	725,838.39	11.52%	83,616.58	83,616.00	0.58
<b>TOTALS</b>		<b>2,321,493.39</b>	<b>478,084.50</b>	<b>1,591,694.89</b>		<b>95,132.47</b>	<b>95,131.00</b>	<b>1.47</b>

FY 2024 Indirect Cost Rates were used

Current-2284	7101	7501
<b>Moody City Schools</b>		
<b>Account Balance</b>		
<b>Appropriation Year 0</b>		
<b>Revenues</b>		
6810 Interest	\$1,144.10	
7110 Admissions	\$194,438.37	
7180 Concessions	\$4,635.05	
7220 Commissions	\$174,605.74	
7260 Dues & Fees (Required)	\$694,871.27	
7300 Fines & Penalties	\$1,565.21	
7340 Fund Raiser	\$155,005.94	
7380 Grants	\$1,810.00	
7420 Sales	\$21,238.51	
7430 Donations	\$334,836.98	
7440 Accommodations	\$20,965.18	
7490 Other	\$8,000.00	
7510 Concessions		\$33,852.14
7610 Dues & Fees (Self-Imposed)		\$74,608.51
7710 Fund Raiser		\$148,245.10
7810 Donations		\$111,655.88
7850 Accommodations		\$4,805.33
9210 Operating Transfers In	\$15,022.00	
9230 Operating Transfers In - Local School Fund Sources	\$264,097.00	
<b>Total Revenues</b>	<b>\$1,892,235.35</b>	<b>\$373,166.96</b>
<b>Expenditures</b>		
<b><u>1100-1199: Kindergarten Program</u></b>		
<b>1100 Instruction</b>		
411 Student Classroom Supplies	\$17,595.99	
419 Other Instructional Supplies	\$240.32	
Total 1100 Instruction	\$17,836.31	
<b>Total for 1100-1199: Kindergarten Program</b>	<b>\$17,836.31</b>	
<b><u>1200-1299: Elementary Program</u></b>		
342 Equipment Maintenance Agreements	\$422.94	
399 Other Purchased Services	\$5,596.10	
411 Student Classroom Supplies	\$60,921.56	\$7,045.21
414 Instructional Software	\$6,245.00	
419 Other Instructional Supplies	\$19,513.69	\$1,249.69
491 Instructional Equipment	\$2,363.62	
492 Furniture and Fixtures	\$2,907.00	
495 Computer Hardware	\$14,396.45	
629 Other Dues and Fees		
Total 1100 Instruction	\$112,366.36	\$8,294.90
<b>Total for 1200-1299: Elementary Program</b>	<b>\$112,366.36</b>	<b>\$8,294.90</b>

**1500-1699: Secondary Program****1100 Instruction**

342 Equipment Maintenance Agreements	\$932.40	
399 Other Purchased Services	\$1,276.80	\$1,908.80
411 Student Classroom Supplies	\$16,270.24	\$1,269.89
414 Instructional Software	\$0.00	
419 Other Instructional Supplies	\$4,649.39	\$10,531.36
491 Instructional Equipment	\$0.00	
495 Computer Hardware	\$29,221.17	
499 Other Equipment	\$1,299.98	
629 Other Dues and Fees	\$9,754.00	\$3,582.00
Total 1100 Instruction	\$63,403.98	\$17,292.05

**2190 Other Student Support Services**

489 Other Non-instructional Supplies	\$433.62	
629 Other Dues and Fees	\$0.00	
Total 2190 Other Student Support Services	\$433.62	

**Total for 1500-1699: Secondary Program****\$63,837.60      \$17,292.05****2000-2999: Special Education Programs****1100 Instruction**

411 Student Classroom Supplies	\$3,361.11	
Total 1100 Instruction	\$3,361.11	

**Total for 2000-2999: Special Education Programs****\$3,361.11****3000-3999: Career/Technical Education Program****1100 Instruction**

411 Student Classroom Supplies	\$5,253.01	
419 Other Instructional Supplies	\$207.01	
Total 1100 Instruction	\$5,460.02	

**Total for 3000-3999: Career/Technical Education Program****\$5,460.02****4200-5999: Non-Regular Day School****1100 Instruction**

311 Student Educational Services	\$28,136.00	
344 Leases	\$1,400.09	
345 Rental-Equipment	\$11,758.92	
389 Other Travel and Training	\$145,659.22	\$9,016.62
399 Other Purchased Services	\$549.70	\$45,149.79
411 Student Classroom Supplies	\$2,186.25	
414 Instructional Software	\$4,048.00	
415 Athletic & Physical Education Supplies	\$81,819.31	\$5,329.04
419 Other Instructional Supplies	\$819.41	\$1,070.25
491 Instructional Equipment	\$2,034.00	
494 Audio/Video	\$3,083.12	
498 Athletics and Physical Education	\$7,885.00	
547 Athletic & Physical Education	\$9,699.00	
589 Other Equipment	\$7,500.00	
629 Other Dues and Fees	\$7,593.19	
Total 1100 Instruction	\$314,171.21	\$60,565.70

**3200 Building Services**

361 Telephone	\$467.56	
---------------	----------	--

Total 3200 Building Services	\$467.56	
<b>2190 Other Student Support Services</b>	\$0.00	
329 Other Professional Services		\$1,452.88
397 Athletic Officials	\$35,021.00	
415 Athletic & Physical Education Supplies	\$743.64	
489 Other Non-instructional Supplies		\$2,508.30
629 Other Dues and Fees	\$26,455.92	\$11,219.63
Total 2190 Other Student Support Services	\$62,220.56	\$15,180.81
<b>4150 Extra/Co-Curricular Transportation</b>		
391 Transportation-Alabama Public School Systems	\$45,699.85	\$2,227.77
392 Transportation-Other Providers	\$35,551.29	
<b>Total 4150 Extra/Co-Curricular Transportation</b>	\$81,251.14	\$2,227.77
<b>9130 Extended Day/Dependent Care</b>		
345 Rental-Equipment	\$562.68	
389 Other Travel and Training	\$94,337.70	
411 Student Classroom Supplies	\$22,568.11	
414 Instructional Software	\$5,000.00	
419 Other Instructional Supplies	\$53,805.80	
492 Furniture and Fixtures	\$20,269.68	
495 Computer Hardware	\$1,784.00	
542 Audio/Video	\$8,990.00	
589 Other Equipment	\$6,880.34	
Total 9130 Extended Day/Dependent Care	\$214,198.31	
<b>9140 Preschool</b>		
389 Other Travel and Training		
411 Student Classroom Supplies	\$6,488.10	
419 Other Instructional Supplies	\$5,822.54	
Total 9140 Preschool	\$12,310.64	
<b>Total for 4200-5999: Non-Regular Day School</b>	<b>\$684,619.42</b>	<b>\$77,974.28</b>
<b><u>8100-8199: Instructional Services</u></b>		
<b>1100 Instruction</b>		
319 Other Professional Educational Services	\$323.59	
344 Leases	\$0.00	
Total 1100 Instruction	\$323.59	
<b>Total for 8100-8199: Instructional Services</b>	<b>\$323.59</b>	
<b><u>8200-8299: Instructional Support Program</u></b>		
<b>2190 Other Student Support Services</b>		
489 Other Non-instructional Supplies	\$162,300.33	\$47,290.75
498 Athletics and Physical Education	\$3,967.33	
629 Other Dues and Fees	\$77.00	\$6,114.32
Total 2190 Other Student Support Services	\$166,344.66	\$53,405.07
<b>2215 Instructional Staff Development Services</b>		
381 Local In-District	\$7,262.57	
382 In-State	\$318.36	
389 Other Travel and Training	\$3,198.44	\$1,966.15
623 Registration Fees	\$2,814.90	
Total 2215 Instructional Staff Development Services	\$13,594.27	\$1,966.15
<b>2220 Educational Media Services</b>		
414 Instructional Software	\$104.87	

419 Other Instructional Supplies	\$2,514.16	
422 Library/Media Books	\$30,772.77	
423 Audio/Video Material	\$3,710.94	
429 Other Books and Periodicals	\$155.62	
495 Computer Hardware	\$2,686.99	
Total 2220 Educational Media Services	\$39,945.35	
<b>2310 Office of School Administrator</b>		
345 Rental-Equipment	\$6,436.40	
364 Postage	\$728.13	
382 In-State		\$691.00
389 Other Travel and Training	\$75.00	\$75.00
471 Office Supplies	\$6,261.35	\$110.00
489 Other Non-instructional Supplies	\$372.78	\$3,148.19
492 Furniture and Fixtures	\$1,410.77	
495 Computer Hardware		\$2,363.00
623 Registration Fees	\$550.00	
628 Bank Service Charges	\$293.09	\$82.39
629 Other Dues and Fees	\$7,941.93	\$350.00
961 Fines and Penalties	\$700.00	
Total 2310 Office of School Administrator	\$24,769.45	\$6,819.58
<b>Total for 8200-8299: Instructional Support Program</b>	<b>\$244,653.73</b>	<b>\$62,190.80</b>
<b><u>8300-8399: Operations and Maintenance</u></b>		
<b>3200 Building Services</b>		
341 Equipment/Vehicle Repair and Maintenance	\$1,907.43	
361 Telephone	\$5,392.66	
441 Custodial Supplies	\$33,710.04	
442 Maintenance Supplies	\$12,692.79	
Total 3200 Building Services	\$53,702.92	
<b>3300 Grounds Services</b>		
349 Other Property Services	\$15,230.00	
442 Maintenance Supplies	\$7,351.24	
Total 3300 Grounds Services	\$22,581.24	
<b>Total for 8300-8399: Operations and Maintenance</b>	<b>\$76,284.16</b>	
<b><u>9000-9997: Non-Instructional Programs</u></b>		
<b>9390 Other Community Services</b>		
489 Other Non-instructional Supplies	\$155.22	\$4,839.13
Total 9390 Other Community Services	\$155.22	\$4,839.13
<b>9800 Other Expenditures</b>		
478 Items for Resale	\$60,850.14	\$96,731.00
699 Other Objects	\$52,625.78	\$31,020.44
Total 9800 Other Expenditures	\$113,475.92	\$127,751.44
<b>9910 Interfund Operating Transfers Out</b>		
920 Operating Transfers Out		\$15,022.00
923 Operating Transfers Out - Local School Fund Sources	\$407,156.84	\$5,478.04
<b>Total 9910 Interfund Operating Transfers Out</b>	<b>\$407,156.84</b>	<b>\$20,500.04</b>
<b>Total for 9000-9997: Non-Instructional Programs</b>	<b>\$520,787.98</b>	<b>\$153,090.61</b>
<b>Total Expenditures</b>	<b>\$1,729,530.28</b>	<b>\$318,842.64</b>
<b>Net Appropriation Year 0</b>	<b>\$162,705.07</b>	<b>\$54,324.32</b>

*Pro Forma Moody City Schools -Current*

	GOVERNMENTAL				FIDUCIARY	Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
<b>State Sources</b>						
1110 - Foundation Program - Regular	14,147,587	0	0	0	0	14,147,587
1220 - School Nurses Program	243,744	0	0	0	0	243,744
1221 - Technology Coordinator	68,327	0	0	0	0	68,327
1222 - Career Tech O & M	20,211	0	0	0	0	20,211
1230 - Alabama Reading Initiative	80,000	0	0	0	0	80,000
1252 - English as a Second Language - State	12,186	0	0	0	0	12,186
1271 - Mental Health Supervisor	40,000	0	0	0	0	40,000
1275 - Gifted Education	28,468	0	0	0	0	28,468
1310 - Transportation - Operations	1,018,393	0	0	0	0	1,018,393
1320 - Transportation - Fleet Renewal	0	0		151,620	0	151,620
1410 - At Risk	69,566	0	0	0	0	69,566
1520 - Preschool	86,372	0	0	0	0	86,372
1720 - OSR Pre-Kindergarten Program	462,676	0	0	0	0	462,676
2120 - Public School Fund- Capital Outlay	0	0		687,030	0	687,030
<b>Total - State Sources</b>	<b>16,277,530</b>	<b>0</b>	<b>0</b>	<b>838,650</b>	<b>0</b>	<b>17,116,180</b>
<b>Federal Sources</b>						
3210 & 3220 - IDEA-Part B & Pre-school	0	562,115	0	0	0	562,115
3310 - Basic Grant (Perkins)	0	31,760	0	0	0	31,760
4110 - Title I, Part A	0	462,379	0	0	0	462,379
5110 - USDA-School Lunch Program-Section 11	0	781,015	0	0	0	781,015
5125 - USDA-After School Snack Program	0	0	0	0	0	0
5135 - USDA-Severe Need Breakfast Program	0	200,707	0	0	0	200,707
5160 - USDA-Food Donation Program	0	102,635	0	0	0	102,635
5990 - Other Federal		59,362				59,362
<b>Total - Federal Sources</b>	<b>0</b>	<b>2,199,973</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,199,973</b>
<b>Local Sources</b>						
6010 - County Regular Ad Valorem 10.5 Mills	2,112,369	0	0	0	0	2,112,369
6110 - County Sales Tax____%	688,872	0	1,339,671	0	0	2,028,543
62xx - District Reg & Spec Ad Valorem 18 Mills - TC	729,583	0	2,397,144	0	0	3,126,727
62xx - District Reg & Spec Ad Valorem 18 Mills -MV	605,132	0		0	0	605,132
6710 - Daily Sales Lunch	0	215,771	0	0	0	215,771
6720 Daily Sales - Breakfast	0	23,425	0	0	0	23,425
6730 - Daily Sales - A la carte	0	85,508	0	0	0	85,508
6790 - Other Food Service Income	0	0	0	0	0	0
6810 - Interest	0	5,488	0	0	0	5,488
6965 - Medicaid Administrative Outreach Program	183,155	0	0	0	0	183,155
6990 - Other Local Sources		296	0	0	0	296
7110 - Admissions	0	194,438	0	0		194,438
7140 - Appropriations		0				0
7180 - Concessions	0	4,635	0	0		4,635
7220 - Commissions	0	174,606	0	0		174,606
7260 - Dues & Fees (Required)	0	694,871	0	0		694,871

7300 - Fines & Penalties	0	1,565	0	0		1,565
7340 - Fund Raiser	0	155,006	0	0		155,006
7380 - Grants	0	1,810	0	0	0	1,810
7420 - Sales	0	21,238	0	0	0	21,238
7430 - Donations	0	334,837	0	0	0	334,837
7440 - Accommodations	0	20,965	0	0	0	20,965
7490 - Other	0	8,000	0	0	0	8,000
7510 - Concessions	0	0	0	0	33,852	33,852
7610 - Dues & Fees (Self-imposed)	0	0	0	0	74,608	74,608
7710 - Fund Raiser	0	0	0	0	148,245	148,245
7810 - Donations	0	0	0	0	111,656	111,656
7850 - Accommodations	0	0	0	0	4,805	4,805
7910 - Other	0	0	0	0	0	0
8993 - Rebates		27,896	0	0	0	27,896
<b>Total - Local Sources</b>	<b>4,319,111</b>	<b>1,970,355</b>	<b>3,736,815</b>	<b>0</b>	<b>373,166</b>	<b>10,399,447</b>
<b>Other Sources</b>						
<b>Total - Other Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues:</b>	<b>20,596,641</b>	<b>4,170,328</b>	<b>3,736,815</b>	<b>838,650</b>	<b>373,166</b>	<b>29,715,600</b>
<b>Other Fund Sources :</b>						
Indirect Cost Revenue	104,289					104,289
Operating Transfers In	412,635	664,017				1,076,652
Total Other Fund Sources	<b>516,924</b>	<b>664,017</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,180,941</b>
Total Revenues & Other Fund Sources	<b>21,113,565</b>	<b>4,834,345</b>	<b>3,736,815</b>	<b>838,650</b>	<b>373,166</b>	<b>30,896,541</b>

Moody City Pro Forma Budget -Current											
Calculation of Non-Payroll Expenditures (Prep 10-12-23)											
ALL EXPENDITURES BY FUNCTION FY2022 (FROM BARRY K)											
LEA	ADM	Instructional Services	PPE	Instructional Support	PPE	Operations and Maintenance	PPE	Transportation Services	PPE	Food Services	PPE
Saint Clair County	9,349.60	55,446,445	5,930	15,231,038	1,629	9,483,862	1,014	5,552,308	594	7,046,173	754
Boaz City	2,332.95	14,714,933	6,307	4,899,605	2,100	2,602,516	1,116	1,190,931	510	2,356,218	1,010
Gulf Shores City	2,254.35	15,058,817	6,680	4,571,537	2,028	2,569,067	1,140	1,182,039	524	1,292,699	573
Leeds City	2,022.45	13,902,335	6,874	4,202,570	2,078	2,437,854	1,205	1,124,700	556	1,389,710	687
Ozark City	2,025.30	13,958,149	6,892	4,838,606	2,389	2,014,231	995	1,653,397	816	1,992,876	984
Pell City	3,989.05	25,939,368	6,503	6,508,536	1,632	3,945,896	989	2,861,227	717	3,217,355	807
Russellville City	2,442.90	18,617,687	7,621	3,862,425	1,581	3,223,892	1,320	1,251,885	512	3,139,247	1,285
Selma City	2,295.90	17,962,903	7,824	7,838,900	3,414	3,910,271	1,703	361,292	157	2,307,018	1,005
Sylacauga City	2,010.25	14,198,717	7,063	4,567,004	2,272	2,064,535	1,027	1,218,572	606	1,584,042	788
State	717,988.03	4,783,935,163	6,663	1,567,491,158	2,183	893,880,395	1,245	478,835,459	667	592,387,523	825
Aver St. Clair area			6,203		1,689		1,033		621		759
Aver comparably sized			7,073		2,288		1,226		513		948
Moody Benchmark	2284.05	14,846,325	6500	4,111,290	1800	2,800,245	1226	1,370,632	600	1,650,365	723
PAYROLL		12,107,566	82%	2,891,249	70%	335,304	12%	1,001,195	73%	652,345	40%
NON PAYROLL		2,738,759	18%	1,220,041	30%	2,464,941	88%	369,437	27%	998,020	60%
General		13,629,929		3,418,302		2,723,493		1,287,153			
Spe Rev		1,130,243		615,616		76,752		81,251		1,650,365	
Debt Serv											
Cap Proj											
Exp Trust		86,153		77,372				2,228			
Total		14,846,325		4,111,290		2,800,245		1,370,632		1,650,365	
										+90427 IDC	
Notes:											
Used calculated expenditures from Transportation w/s.											
Used FY24 SCBOE budget for 5 OSR Pre-K classes located at Moody Elem. Nothing projected for Summer School etc.											

Moody City Pro Forma Budget -Current										
Calculation of Non-Payroll Expenditures (Prep 10-12-23)										
ALL EXPENDITURES BY FUNCTION FY2022 (FROM BARRY K)										
LEA	Administrative Services	PPE	Capital Outlay	PPE	Debt Service	PPE	Other Expenditures	PPE	Total	
Saint Clair County	3,310,466	354	5,192,905	555	4,265,806	456	6,329,383	677	111,858,387	
Boaz City	2,049,077	878	870,161	373	1,583,846	679	1,253,473	537	31,520,759	
Gulf Shores City	2,255,044	1,000	9,207,945	4,085	1,901,075	843	1,219,966	541	39,258,190	
Leeds City	1,424,562	704	13,907	7	3,852,712	1,905	1,747,247	864	30,095,597	
Ozark City	1,521,987	751	2,750,952	1,358	766,618	379	850,731	420	30,347,546	
Pell City	2,007,608	503	7,575,148	1,899	2,147,428	538	1,189,243	298	55,391,809	
Russellville City	2,457,871	1,006	4,538,053	1,858	1,432,184	586	2,680,168	1,097	41,203,411	
Selma City	2,524,337	1,099	525,521	229	1,201,406	523	1,890,032	823	38,521,682	
Sylacauga City	1,584,962	788	436,846	217	192,664	96	1,035,563	515	26,882,905	
State	420,471,017	586	878,793,170	1,224	540,929,622	753	352,298,314	491	10,509,021,821	
Aver St. Clair area		439		832		668		603		
Aver comparably sized		928		1,372		530		668		
Moody Benchmark	1,256,228	550		0	3,811,197	1,669	1,096,635	480	30,942,917	
	4%									
PAYROLL	848,243	68%					623,036	57%	18,458,937	60%
NON PAYROLL	407,985	32%	0		3,811,197		473,599	43%	12,483,980	40%
General	1,135,466						623,036		22,817,379	
Spe Rev	120,762						340,140		4,015,129	
Debt Serv					3,736,815				3,736,815	
Cap Proj					74,382				74,382	
Exp Trust							132,591		298,344	
Total	1,256,228		0		3,811,197		1,095,767		30,942,049	
Notes:										
Used calculated expenditures from Transportation w/s.										
Used FY24 SCBOE budget for 5 OSR Pre-K classes located at Moody Elem. Nothing projected for Summer School etc.										

Moody City Pro Forma Budget - Current  
 Operating Transfers In & Out  
 Prepared 11-27-23

OTI consists of payroll reimbursements from local schools (field trips, extra subs, supplements, etc.) to the General Fund, and pass through coming from General to CNP.

	Operating Transfers In					Total
	General	Special Rev	Debt Serv	Cap Proj	Exp Trust	
<b>Operating Transfers Out</b>						
General		648,995				648,995
Special Revenue	407,157					407,157
Debt Service						-
Capital Projects						-
Expendable Trust	5,478	15,022				20,500
<b>Total</b>	<b>412,635</b>	<b>664,017</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,076,652</b>

6001 to 5101	384,898	pass thru
6001 to 7101	264,097	CIS
7101 to 6001	407,157	payroll
7501 to 6001	5,478	payroll
7501 to 7001	15,022	
	<u>1,076,652</u>	

