Tuscaloosa County School System

Presentation to Outside Organizations 2022

Discussion Topics

- The Tuscaloosa County School System
- State Revenue (Foundation Program)
- Local Revenue
- Local Expenses

Tuscaloosa County School System

Tuscaloosa County School System

- 9th Largest School system
- 18,165 (ADM) Students in FY2021
- 18,192 (ADM) Students this year
- 35 Schools in Tuscaloosa County
  - 21 Elementary Schools
  - 7 Middle Schools
  - 6 High Schools
  - 1 Regional Educational Center

TCSS – Personnel

- TCSS is the 4th largest employer in Tuscaloosa County
- Employ 2,275 employees (not counting substitutes)
  - 1,414 Teachers and Administrators
  - 861 Support Personnel

TCSS – Transportation

- We transport about 10,000 students daily. Average 3 million miles annually
- We cover over 2.6 million miles per year over the 1,340 square miles in Tuscaloosa County (2nd largest county in the state).
- There are 227 Regular and Special Education bus routes.
- The cost of fuel is approximately $23,000 per week.

TCSS – Child Nutrition Program

- **Daily Meals**
  - **More than 5,800 Breakfasts**
  - **More than 12,180 Lunches**

Every year, we serve

More than 876,000 Breakfasts

More than 1,814,000 Lunches

CNP Budget is over $17,600,000

Free & Reduced Rate	
2009-2010:	50.47%
2010-2011:	50.76%
2011-2012:	52.97%
2012-2013:	55.06%
2013-2014:	56.09%
2014-2015	55.22%
2015-2016	51.30%
2016-2017	50.05%
2017-2018	50.37%
2018-2019	49.54%
2019-2020	51.24%
2020-2021	52.33%

In Summer 2021, we served more than 137,650 meals

- **All Foods/Snacks served meet USDA Healthy Hunger Free Kids Act of 2010 Guidelines and USDA Smart Snacks in School standards.**

Active Involvement/Innovation

- **Alabama Reading Initiative - Various Schools**
- **Literacy Initiative – Chamber of Commerce, Rotary Club, Junior League, United Way, University of Alabama, City and County Schools**
- **Alabama Math and Science Technology Initiative (AMSTI)**
- **Alabama Science in Motion in High Schools**
- **Success by Six (JumpStart) for PreK, funded by United Way of West Alabama**
- **Leader in Me in Elementary Schools**
- **ACCESS Distance Learning Labs in High Schools**
- **Credit Recovery opportunities to recover lost credit**
- **Parent Leadership Academy for all Elementary School and expanding to Middle Schools**
- **Dual Enrollment with Univ. of Alabama and Shelton State**
- **Office of School Readiness funding for eleven Pre-K classes**

TCSS – Successes

- **$16 million plus in scholarships.**
- **Students continue to thrive and be successful.**
- **ADVANCEd District Accreditation.**
- **Initiatives Participation**
- **Community Partnerships**
- **Pre-school programs**
- **Grants**

New Construction

PSCA Funds (2220)

• Taylorville Primary Activity Building	$1,900,000
• Hillcrest High CTE Addition	$6,000,000
• Northside Middle Addition	$2,000,000
• Vance Addition	$5,000,000
• Myrtlewood Addition/Renovation	$4,200,000
• Northside Baseball Fields	$280,000
• Hillcrest High Turf	$1,400,000
• Northside High Turf	$1,400,000
• Sipsey Valley High Turf	$1,400,000

New Construction

ESSER ARP (4298)

- Brookwood High Fieldhouse $3,055,000
- Hillcrest Gym $7,000,000
- Hillcrest High Cafeteria $1,000,000
- Northside High Career Tech $4,000,000
- Northside Fieldhouse $1,000,000
- Northside Middle Cafeteria $1,000,000
- Sipsey Valley Career Tech $659,453
- Windows $600,000 per school (Crestmont, Collins-Riverside, Engelwood, Faucett-Vestavia, Matthews, Westwood)

New Construction

2017 BOND REFINANCE (9110)

Brookwood High Stadium $6,400,000

TCHS Fire Alarm $450,000

Advancement Technology Fund (1765)

Various projects requested by each school to include painting, bathroom remodeling, pressure washing, design work, and other projects. $3,930,000

State Revenue (Foundation Program)

State Revenue (Foundation Program)

- Units earned at each school is based on the previous year's average daily attendance (ADM) for the first 20 days after Labor day.
- The salary amount is determined by the State matrix based on education and experience.
- The benefit amounts for insurance and retirement are mandated by the State. For FY2022 the insurance is $800 per month per employee and the retirement amount is 12.43%.
- The teacher fee allocation for FY2022 is $700.
- The textbook allocation is $75 per ADM.

Grade Divisors

- Kindergarten to 3rd Grade 14.25
- 4th Grade to 6th Grade 20.43
- 7th Grade to 8th Grade 19.70
- 9th Grade to 12th Grade 17.95

State Allocation (Foundation Program)

• Total Salaries	$63,064,071
• Total Benefits	$24,564,038
• Other Current Expenses	$2,4380,055
• Teacher Allocation	$824,376
• Technology	$588,840
• Library	$185,743
• Professional Development	$117,768
• Textbooks	$1,362,411
• TOTAL	$115,087,302
• Less 10 mill Match	$16,435,790
• AMOUNT WE RECEIVE	**$98,651,512**

Other State Funds

- Transportation Services $8,309,729
- Fleet Renewal ($7,109/bus) $1,554,105

Local Revenue

10 Mill Property Tax

- All school districts are required to contribute local effort equivalent to the value of 10 mills of local district property tax for its share of the cost of the Foundation Program.

- Amounts in excess of 10 mills are available to the district to spend as they wish

Comparison of 10 Mills Match

	Required Match	Actual Collection	Difference
FY2022	$16,435,790		
FY2021	$14,059,540	*$16,751,960	$2,692,420
FY2020	$13,482,520	$16,650,323	$3,167,803
FY2019	$13,194,210	$16,249,437	$3,055,227
FY2018	$13,001,420	$15,642,451	$2,641,124
FY2017	$12,703,230	$14,612,105	$1,908,875
FY2016	$11,953,560	$14,481,063	$2,527,503
FY2015	$11,704,170	$14,345,883	$2,641,713
FY2014	$11,704,480	$13,498,090	$1,793,610
FY2013	$10,811,320	$13,338,458	$2,527,138
FY2012	$11,447,340	$13,795,536	$2,348,196
FY2011	$9,898,380	$12,774,566	$2,876,186
FY2010	$10,814,788	$12,555,781	$1,740,993

Calculation of 1 Mill

Attachment to GPFS FY2021				
SUPPLEMENTAL REPORT II				
A. LOCAL FUNDS EQUIVALENT TO 10 MILLS				
Act 95-314, Section 16-13-231 of Code of Alabama requires that local support for schools must be funded at an amount equivalent to 10 mills of ad valorem tax. In order to review the condition of local funding, the following outline should be used.				
Data from 2020-2021 General Purpose Financial Statement must be used in completing this section.				
1. Amount of Regular District Ad Valorem Tax (code 6210 & 6290)	$	7,587,589.83		
2. Number of Mills of Regular District Ad Valorem Tax		4.5		
3. Value of 1 Mill (Divide Item 1 by item 2)	$	1,686,131.07		
4. Value of 10 Mills (Item 3 times 10)	$	16,861,310.70		
5. Local Effort				
a. Total County Tax Revenues (codes 6010-6190)	$	37,057,474.83		
b. Total District Tax Revenues (codes 6210-6390)	$	7,552,699.59		
c. Other Local Government Effort (codes 6510-6590)	$	161,379.00		
d. Total Local Governmental Effort (must be equal to or greater than Item 4)	$	44,771,553.42		

Countywide vs District

- In FY2021 1 mill of property equaled
  - $2,048,227 for the Countywide Ad Valorem Tax
  - $1,686,131 for the District Ad Valorem Tax

Sales Tax Collection

Collected $25,687,939 in Sales Tax in FY2021

- Sales Tax Current Split TCSS 25%, TCS 20%, Total 45%
- FY2019 Split Based on ADM TCSS 28.8%, TCS 16.2%
- FY2020 Estimated Increased Collection based on ADM – $3.5 million
- FY2020 Split Based on ADM TCSS 28.8%, TCS 16.2%
- FY2021 Estimated Increased Collection based on ADM - $3.48 million

Lost Revenue-SSUT

- Simplified Sellers Use Tax (SSUT)
  - Tuscaloosa County Collection FY2020 $3,014,288
    - Amount TCSS should have received $753,572 (based on 25%)
  - Tuscaloosa County Collection FY2021 $4,153,072 (estimated)
    - Amount TCSS should have received $1,038,268 (based on 25%)
  - Total for FY2020 and FY2021 - $1,791,856

Local Expenses

Local Requirement

• Nurses at All Schools	$1,126,717
• Transportation	$1,647,749
• TOTAL	$2,774,466

Other Local Expenses

• Substitutes	$1,293,240
• Local Teachers & Admin	$2,860,897
• In-School Monitors	$704,375
• Special Education	$2,711,519
• Utilities (including PSF)	$6,264,468
• Allocations to the Schools	$1,044,285
• Bond and Lease Payments	$2,275,239
• Maintenance	$1,835,536

GENERAL FUND BUDGET COMPARISION
FY2021 VS FY2022

REVENUES	2022	2021	DIFFERENCE
STATE REVENUES	117,321,349	114,759,094	2,562,255.00
FEDERAL REVENUES	244,054	259,577	(15,523.00)
LOCAL REVENUES	44,148,665	41,245,108	2,903,557.00
OTHER REVENUES	311,947	0	311,947.00
TOTAL REVENUES	162,026,015	156,263,779	5,762,236.00
EXPENDITURES:			
INSTRUCTIONAL SERVICES	98,555,265	94,459,684	4,095,581.26
INSTRUCTIONAL SUPPORT SERVICES	26,260,519	26,313,895	(53,375.66)
OPERATIONS & MAINTENANCE	17,331,073	15,449,293	1,881,780.00
AUXILIARY SERVICES	10,433,495	9,875,213	558,281.65
GENERAL ADMINISTRATIVE SERVICES	3,945,722	4,326,964	(381,241.91)
OTHER EXPENDITURES	4,768,538	4,549,611	218,927.00
TOTAL EXPENDITURES	161,294,612	154,974,660	6,319,952.34
OTHER FUND SOURCES (USES):			
OTHER FUND SOURCES	2,501,810	2,095,038	406,771.95
OTHER FUND USES	6,559,860	8,465,938	(1,906,077.16)
TOTAL OTHER FUND SOURCES (USES)	(4,058,050)	(6,370,900)	2,312,849.11
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPEND & OTHER FUND USES	(3,326,648)	(5,081,781)	(1,755,133)
BEGINNING FUND BALANCE - OCT 1	30,318,810	22,510,630	(7,808,180)
ENDING FUND BALANCE - SEP 30	26,992,162	17,428,850	(9,563,312)

Changes for FY2022

- 2% Raises for all employees
- 2 Nine Month Bookkeepers ($83,476).
- Northside Career Tech Contract Services ($65,304)
- 3 Bus Drivers ($83,990)
- Extra month for 10 CTE Teachers ($71,887)
- Increase Athletic Supplements (Approx $350,000)
- Assist Golf teams with practice fees ($4,000 per school with a golf team)

Unfunded Mandates

- Special Education Bus Aides $847,749
- Locally Paid Nurses $1,126,717
- Transportation Fuel $800,000
- Utilities $6,264,468
- Special Ed (Purchase Services) $113,571

Outside Organizations May 2022

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