







“By the Numbers” school system data for this Snapshot was drawn from **Fiscal Year 2021** for your system.

## By the Numbers

	Schools <sup>1</sup> .....	6
	Students/ADM <sup>2</sup> .....	5,723
	Free & Reduced Lunch.....	37%
	Community Eligibility Program.....	40%
	Number of Route Buses <sup>3</sup> .....	54
	Buses 10 yrs. old or less.....	61%
	Students Bused.....	2,904
	Full-Time Employees.....	588
	Teachers.....	335
	Principals/ Assistant Principals.....	15
	Counselors.....	14
	Librarians.....	6
	Other Certified Employees.....	16
	Support Personnel.....	202

<sup>1</sup> Schools with enrollment, including Alternative and Career Technical Education

<sup>2</sup> Average Daily Membership (includes virtual students)

<sup>3</sup> Data collected in 2021 and used for FY23 funding

<sup>4</sup> 2021-2022 NEA Rankings of the States

\* THIS REPORT INCLUDES FISCAL YEAR 2021 DATA

**Schools:** The school count also includes Alternative and Career Technical Education (CTE) schools with enrollment.

**Students/ADM:** This figure is the Average Daily Membership (ADM). ADM is used specifically for funding in the Foundation Program and is captured by averaging the number of students enrolled during the 20-day period following Labor Day each year.

**NOTE:** Virtual students are also counted in a system’s ADM. State funding is provided for traditional **and virtual** students.

**Free & Reduced Lunch:** Students whose families are at 130 percent of the poverty threshold are eligible for free lunch and at 185 percent are eligible for a reduced-price lunch. Parent applications are required for students to be identified. The Snapshot captures the percentage of students eligible for free- and reduced-priced lunch in your system.

**Community Eligibility Provision (CEP):** The CEP is a no cost student meal service option for schools and school districts in low-income areas. The figure shown is the district wide identified student percentage of CEP eligible students in the system. A school system is eligible for partial reimbursement when over 40% of the students qualify based on DHR eligibility and is qualified for 100% reimbursement if they reach 62.5% eligibility.

**Number of Route Buses; Percentage of State Funded Buses and Students Bused:** This baseline data is just the beginning of the story about how your system is funded to provide for transportation. Systems earn fleet renewal for buses that are 10 years old or less, purchased new, operated on a state-funded route, and owned by the school system.

**TIP** - You may wish to share data about miles driven, fuel cost and the number of bus routes your system provides to serve students of all ages/grades each day. It is important to explain that annual state funding for fleet renewal is supposed to cover the cost of a new bus, amortized over 10 years. If your system contracts bus services, please share that information with your lawmakers as well.

**Full-Time Employees:** Your total number may vary because these State Department of Education figures may not include the superintendent, any assistant superintendents and other supervisors that are unique to your system.

**TIP** - This number may illustrate that your public school system is the driving economic engine as a local employer. Educators are a critical workforce infrastructure in every community. You also may wish to share the number of part-time employees in your system.



**\$5,170,511**

Cost of One Month's  
Operation/General Fund

**Financial data** was pulled from the most current data provided to the State Department of Education for **Fiscal Year 2021**. **NOTE: This amount reflects financial information found in a system's general fund budget.**

**The monthly operating budget** for the school system is not a commonly known figure. This figure helps demonstrate the significant resources needed to keep schools running each month and the stability of ongoing operations.

**One-Month Operating Expenses:** The School Fiscal Accountability Act, enacted in 2006, requires each school system to maintain a **minimum** of one-month's operating expenses in its general fund reserves.

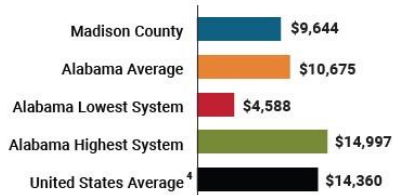


**2.19**

Number of Months  
Reserve Balance

**TIP** - This is an opportunity to explain your system's successes or challenges to reach or maintain the minimum reserve.

### Total Per-Pupil Expenditures (PPE)

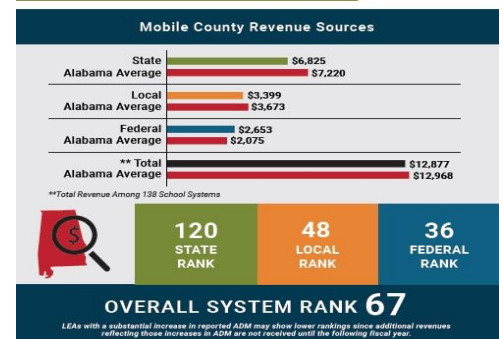


### Per-Pupil Expenditures (PPE):

This section provides Alabama's state average, lowest and highest system, and the United States average per-pupil expenditures (including federal, state, and local sources) in a chart format. Your system's total per-pupil expenditures are the first bar graph in blue.

**Per-Pupil Revenue Sources:** In order to provide a closer look at per pupil revenue sources, this section compares your system's federal, state, and local dollars to Alabama's state average for each category. Your system's rank per revenue source is also noted. The bottom box provides your total overall system per pupil revenue sources rank among the state's 138 local school systems in FY 2021.

### Per-Pupil Revenue Sources



**NOTE:** Your lawmakers may have several school systems in their legislative district and may question differences in per pupil funding. These two illustrations can help lawmakers understand one system's per pupil funding sources compared to others.

### Educational Advancement & Technology Fund<sup>5</sup>



<sup>5</sup> These one-time supplemental funds may be used for repairs and deferred maintenance, capital outlay, classroom instructional supplies, insurance for facilities, transportation, technology and school safety.

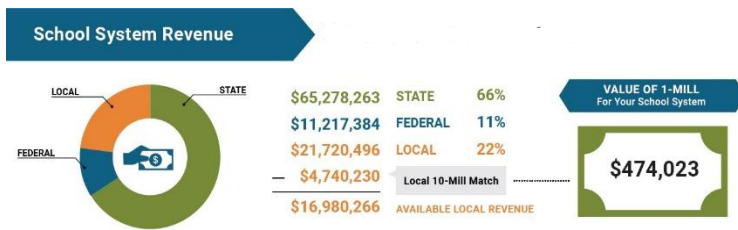
### Supplemental Funds:

The Educational Advancement and Technology Fund provides one-time supplemental funds, approved by the Legislature, which may be used for repairs and deferred maintenance, classroom instructional supplies, insurance for facilities, **capital outlay**, transportation, technology, and school safety measures.

**NOTE:** The first time these supplemental funds were made available was for Fiscal Year 2018. **Capital outlay** was added as a qualified expenditure during the 2022 Regular Session – Act 2022-139.

**TIP** - Let your lawmakers know how important these EAT dollars are and how they have been used within your system.

## How was your school system funded?



### What is a mill?

A mill equals one-thousandth of a dollar (\$1 for every \$1,000 of value) and is used to calculate property tax based on the assessed value of a property. Assessed property values differ from jurisdiction to jurisdiction. So, what a mill is equal to in value for your system may be vastly different from what the value of a mill might be in another system.

**This school system revenue** section outlines your funding sources: federal, state, and local, as provided by the State Department of Education. This graph can help emphasize your school system’s reliance on federal, state, and local dollars to provide services to students.

**The local funding source** is modified in the Snapshot by subtracting the local 10-mill match required to be pledged to participate in the state’s Foundation Program.

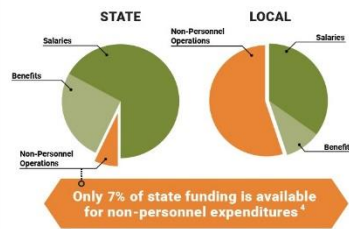
**The value of 1-Mill** for your school system was taken by dividing your local match by 10. A separate guide showing every school system’s 1-Mill rank is provided.

**TIP** - Unless they serve on the education budget committees, many lawmakers may not know the practical impact of the 10-mill match. Use this opportunity to explain that your local school system has no discretion on the “match” dollars which must be used to fund items in the state’s Foundation Program.

## How did your school system spend state & local dollars?

	STATE SPENDING <sup>2,3</sup>	LOCAL SPENDING <sup>2</sup>
Salaries	\$166,146,919	\$24,412,306
Benefits	\$63,858,460	\$7,221,048
Non-Personnel Operations	\$16,821,591	\$37,793,037
TOTAL	\$246,826,970	\$69,426,391

1 Revenues and expenditures may contain nominal variances due to rounding.  
2 Does not include debt service or capital outlay.  
3 Includes 10-mill match.  
4 Such as utilities, operations & maintenance, etc.



### The school system spending

category includes your 10-mill match pledged from local funding. Lawmakers often believe the state provides most of the funding to operate schools. This section clearly demonstrates the percentage of operational costs from state versus local funding. This section breaks down system spending into broad categories of salaries, benefits, and operational costs. **NOTE: Operational costs do not include debt service or capital outlay.**

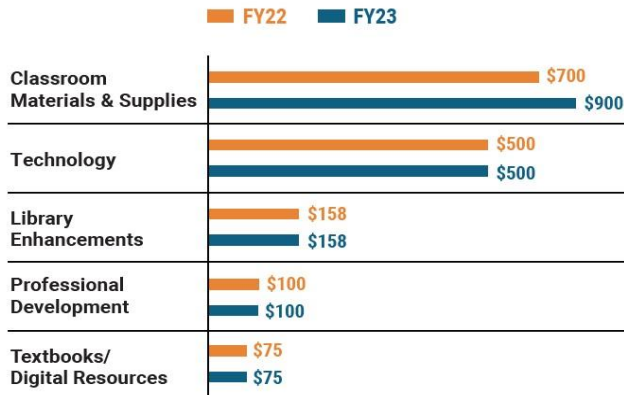
**TIP** - School leaders consistently request an education budget that prioritizes “Other Current Expense” (OCE). Local insight about your OCE expenditures can clarify why prioritizing this line item best helps you achieve system goals.

**TIP** – Transportation, even with recent increases, still remains as an underfunded line item when looking at total costs. Be prepared to explain how many local dollars you must use to transport students because of insufficient state funding. Explain how you would otherwise use those dollars.

- Nearly all of state OCE funding goes directly to support personnel salaries and benefits to keep schools safe, clean and the doors open. What percentage of your OCE funds support personnel?
- What part of your utilities, supplies and other operations, if any, are paid by the state’s OCE line item?
- If the education budget provided additional OCE dollars, where would you be able to spend your local dollars? Additional middle school teachers? Supplies? Maintenance? Technology?
- How much of your budget is earmarked and lacks flexibility?

## State Instructional Support:

### Instructional Support



As provided in the annual ETF Budget, this section shows the state’s direct funding of Instructional Support categories.

On the chart, the first line, in orange, shows the amount of state funding for Instructional Support categories provided in **Fiscal Year 2022**. The second line, in blue, shows **Fiscal Year 2023** (current year) funding of Instructional Support.

**NOTE:** As you can see from this Instructional Support graph, Classroom Materials & Supplies received a substantial increase for **FY 2023**.

➔ **TIP** - Describe the impact on student learning as it relates to funding for classroom materials. What is the true cost for materials and supplies in your system?

➔ **TIP** – What do textbooks/digital resources cost per student/per year in your system? What age and in what condition are the textbooks being used in your school system?

➔ **TIP**- How does your system fund professional development, particularly as new curriculum standards are implemented, and new technology is introduced?

## School System Debt:

### System Debt

**TOTAL DEBT<sup>6</sup>**      **DEBT PER STUDENT**  
**\$12,018,092**      **\$1,565**

<sup>6</sup> The debt totals in system audit reports may differ due to audit adjustments.

**The total debt** is sourced from figures provided by each school system to the State Department of Education and does not include premium/discount amortization, compensated absences and net pension liability as reflected in the system audit.

**The debt per student** figure is derived from Average Daily Membership (ADM) for **Fiscal Year 2021**.

➔ **TIP**- Be prepared to explain the sources and history of the school system debt and current or future plans to incur additional debt.

➔ **TIP** - Lawmakers also may be interested in the terms of the debt and the timeframe to pay down the debt.

➔ **TIP** - This conversation can be used to demonstrate the board’s long-term strategic plan and challenges to address students’ current and future needs.