Knowing Your School/School District and Understanding Your Role Within School Administration

AASBO Local School Financial Management Program

March 2022

Disclaimer

- This information is presented to the Alabama Association of School Business Officials (AASBO), Local School Financial Management (LSFM) Certificate Program dated March 2022 and is subject to change
- This presentation is meant to be a general overview. Official interpretations of particular questions or situations should be obtained through the board's legal counsel.
- The information contained herein has been prepared in good faith on behalf of AASBO and is for the sole purpose of information and education. Every effort has been made to ensure the accuracy of the information presented as factual. Users are directed to countercheck facts when considering their use of the information.

Unit 1: Knowing Your School/School District/Understanding Your Role within School Administration

- *Knowing your schools' purpose, objective, structure and systems*
- *Following school policies and procedures for dealing with parents and students*
- *Understanding the role of the local school accountant*
- *Safeguarding confidential information*
- *How your school district is funded*

How Your School District Is Funded

How Your School District Is Funded

The responsibility for K-12 public education rests with the individual states. The federal government, through the legislative process, provides assistance to the states and schools in an effort to supplement, not supplant, state support.

10 Facts About K-12 Education Funding US Department of Education

How Your School District Is Funded

- States and localities are the primary sources of K-12 education funding
- Most federal funds are sent directly to states and local school districts for their use in schools.

10 Facts About K-12 Education Funding US Department of Education

How your School District Is Funded

- The funding of public elementary and secondary schools in the United States involves a combination of local, state, and federal government revenues, in proportions that vary substantially both across and within states.
- According to recent data, state governments provide 47.0% of these revenues, local governments provide 44.8%, and the federal government provides 8.3%. Over the last several decades, the share of public elementary and secondary education revenues provided by state governments has increased, the share provided by local governments has decreased, and the federal share has varied within a range of 6.0% to 12.7%.

EveryCRSReport.com State and Local Financing of Public Schools

July 23, 2019 – August 26, 2019

How Your School District Is Funded

- The primary source of local revenues for public elementary and secondary education is property tax, while state revenues are raised from a variety of sources, primarily personal and corporate income and retail sales taxes, a variety of “excise” taxes such as those on tobacco products and alcoholic beverages, and lotteries in several states.
  - Note- In Alabama sales tax is also a major source of local revenue
- After state funds reach LEAs, they are combined with locally raised funds to provide educational resources to students in individual schools.

EveryCRSReport.com State and Local Financing of Public Schools

July 23, 2019 – August 26, 2019

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year Ended September 30, 2021

Exhibit F-II-A

141 - Florence City Schools

	GOVERNMENTAL				FIDUCIARY	
	General	**Special Revenue**	**Debt Service**	**Capital Projects**	**Expendable Trust**	**Total**
Revenues						
State Sources	$29,645,512.94	$0.00	$323,590.14	$842,375.86	$0.00	$30,811,478.94
Federal Sources	$960.00	$8,773,343.01	$0.00	$0.00	$0.00	$8,774,303.01
Local Sources	$21,828,769.84	$1,107,360.73	$31,344.29	$5,839,448.84	$584,644.18	$29,391,567.88
Other Sources	$168,766.52	$18,040.80	$0.00	$0.00	$0.00	$186,807.32
Total Revenues:	**$51,644,009.30**	**$9,898,744.54**	**$354,934.43**	**$6,681,824.70**	**$584,644.18**	**$69,164,157.15**
Expenditures						
Instructional Services	$26,736,138.91	$4,620,314.99	$0.00	$95,373.27	$113,620.70	$31,565,447.87
Instructional Support Services	$8,778,192.90	$1,144,238.20	$0.00	$156,937.84	$292,021.43	$10,371,390.37
Operation & Maintenance Services	$5,258,667.97	$172,427.95	$0.00	$335,333.52	$6,309.57	$5,772,739.01
Auxiliary Services	$1,812,981.83	$3,063,599.35	$0.00	$0.00	$9,285.75	$4,885,866.93
General Administrative Services	$1,675,972.23	$109,619.16	$0.00	$46,544.00	$0.00	$1,832,135.39
Capital Outlay	$1,347,656.15	$0.00	$0.00	$1,151,146.80	$0.00	$2,498,802.95
Debt Service	$0.00	$0.00	$13,752,362.85	$424,347.29	$0.00	$14,176,710.14
Other Expenditures	$1,730,154.28	$922,912.72	$0.00	$0.00	$83,301.83	$2,736,368.83
Total Expenditures:	**$47,339,764.27**	**$10,033,112.37**	**$13,752,362.85**	**$2,209,682.72**	**$504,539.28**	**$73,839,461.49**
Other Fund Sources (Uses)						
Other Fund Sources:	$405,364.66	$877,440.50	$13,541,953.18	$0.00	$19,642.09	$14,844,400.43
Other Fund Uses:	$908,431.33	$410,101.04	$0.00	$3,182,740.48	$70,130.09	$4,571,402.94
Total Other Fund Sources (Uses):	**($503,066.67)**	**$467,339.46**	**$13,541,953.18**	**($3,182,740.48)**	**($50,488.00)**	**$10,272,997.49**
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	**$3,801,178.36**	**$332,971.63**	**$144,524.76**	**$1,289,401.50**	**$29,616.90**	**$5,597,693.15**
Beginning Fund Balance - October 1:	**$11,609,851.80**	**$1,142,406.59**	**$1,703,009.43**	**$2,304,344.21**	**$481,788.84**	**$17,241,400.87**
Ending Fund Balance - September 30:	**$15,411,030.16**	**$1,475,378.22**	**$1,847,534.19**	**$3,593,745.71**	**$511,405.74**	**$22,839,094.02**

How your School District Is Funded

- With permission from the Florence City Superintendent (☺)

- You can see that for the Florence City School system for the fiscal year ending 9/30/31 – their funding from the state is approximately 44.54%, local revenues provided were 42.49%, federal revenue provided was 12.68% with only .29% from other sources.

- They are funded very close to the model that the national report showed.

National Center for Education Statistics

Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: FY 2019

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local[1]	State	Federal	Total	Total current[2]	Capital outlay[3]	Other[4]
United States[5]	**$764,716,225**	**$347,379,923**	**$356,997,353**	**$60,338,949**	**$769,038,919** [6,7,8]	**$666,865,401** [6,7]	**$73,130,901** [7,8]	**$29,042,617** [7,8]
Alabama	8,444,012	2,820,433	4,708,652	914,928	8,350,629	7,475,961	622,046	252,622
Alaska	2,560,774	565,603	1,599,906	395,265	2,571,459	2,408,810	125,159	37,490
Arizona	11,646,059	4,529,085	5,712,761	1,404,213	11,859,149 [6]	9,827,893 [6]	1,597,644	433,612
Arkansas	5,811,290	2,201,220	2,971,791	638,279	6,080,406 [6]	5,156,738 [6]	744,884	178,783
California	100,451,374	34,156,426	58,235,032	8,059,916	100,092,748 [6,7]	85,566,797 [6,7]	10,299,180 [7]	4,226,770 [7]
Colorado	12,361,826	6,356,208	5,281,701	723,916	12,609,433	10,092,540	1,863,839	653,054
Connecticut	11,952,708	6,656,870	4,757,235	538,602	12,172,308 [6,8]	11,133,063 [6]	781,513 [8]	257,732 [8]
Delaware	2,286,338	677,532	1,418,388	190,418	2,360,866	2,204,611	64,261	91,994
District of Columbia	2,576,906	2,370,020	†	206,886	2,664,763	2,020,361	476,188	168,215
Florida	31,631,952	15,888,579	12,204,010	3,539,362	32,216,750 [6]	28,425,418 [6]	2,627,576	1,163,756
Georgia	22,560,817	10,219,620	10,365,335	1,975,862	22,214,682	19,798,793	2,149,475	266,413
Hawaii	3,124,747	65,629	2,760,300	298,818	3,214,009	2,924,320	271,300	18,390
Idaho	2,909,800	703,691	1,929,390	276,720	2,900,116 [6]	2,497,424 [6]	329,226	73,465
Illinois	31,156,018	20,546,125	8,276,977	2,332,916	36,424,722	32,207,915	2,973,153	1,243,655
Indiana	13,518,860	4,086,251	8,408,921	1,023,688	12,608,077 [6]	10,823,183 [6]	1,291,784	493,111
Iowa	7,272,669	2,914,990	3,836,233	521,447	7,221,197	6,143,589	913,000	164,608
Kansas	6,937,265	1,937,783	4,428,062	571,420	6,913,154	5,638,278	1,008,124	266,751
Kentucky	8,651,926	2,910,337	4,785,635	955,954	8,698,153	7,646,150	776,460	275,543
Louisiana	9,422,978	4,122,727	4,113,396	1,186,856	9,171,373	8,484,794	544,751	141,829
Maine	3,025,712	1,648,480	1,183,307	193,926	3,118,144	2,830,663	206,188	81,293

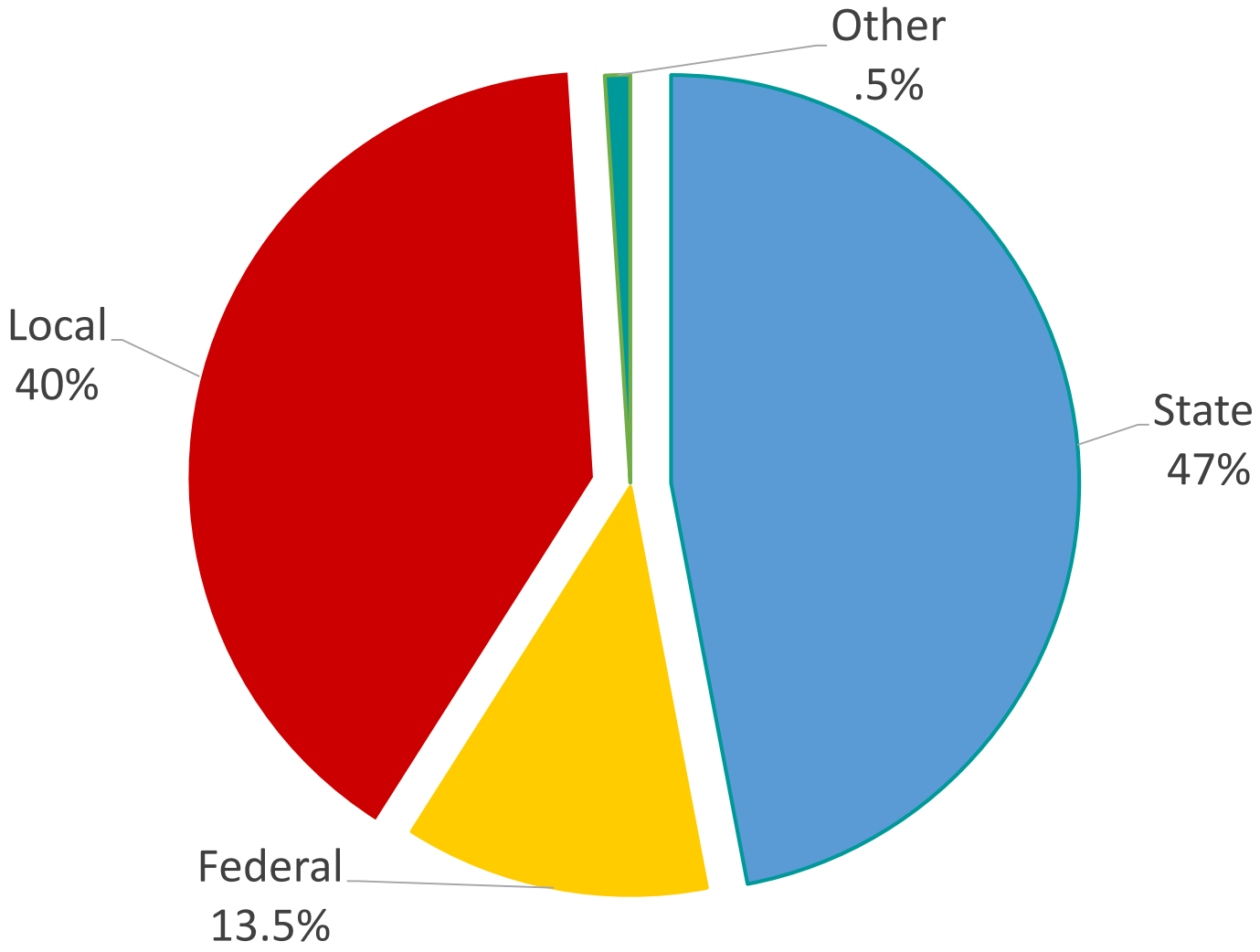
ALABAMA STATE DEPARTMENT OF EDUCATION
Revenue by Source
FY 2019

LEAID	LEA	ADM	State Revenue	Federal Revenue	Local Revenue	Total Revenue
800	Accel Academy	295.30	1,816,474	323,137	553,236	2,692,848
103	Alabaster City	6,108.10	38,765,008	4,875,836	27,720,982	71,361,825
101	Albertville City	5,502.95	36,176,843	8,187,799	12,339,001	56,703,644
102	Alexander City	2,975.65	18,989,305	4,310,592	8,761,194	32,061,091
104	Andalusia City	1,739.95	11,285,782	2,664,788	7,887,902	21,838,471
105	Anniston City	1,910.20	12,277,344	4,480,301	7,624,103	24,381,748
106	Arab City	2,524.30	17,160,399	1,834,494	5,910,281	24,905,173
107	Athens City	4,276.10	26,909,364	3,985,940	19,951,488	50,846,792
109	Attalla City	1,553.95	11,300,359	2,064,058	2,230,959	15,595,376
110	Auburn City	8,716.10	50,573,987	4,934,140	58,313,402	113,821,528
001	Autauga County	9,044.80	59,405,890	8,133,701	17,302,533	84,842,124
002	Baldwin County	31,593.95	173,029,904	28,590,582	177,476,935	379,097,420
003	Barbour County *	722.40	5,507,514	2,296,204	2,155,707	9,959,426
113	Bessemer City	3,572.15	22,780,627	8,538,943	11,741,827	43,061,397
004	Bibb County	3,196.65	24,068,768	4,011,613	4,757,273	32,837,654
114	Birmingham City	22,511.30	139,280,039	47,427,539	109,034,846	295,742,424
005	Blount County	7,565.70	53,997,464	7,563,902	11,188,407	72,749,773
115	Boaz City	2,338.75	16,185,451	2,662,134	6,164,108	25,011,692
116	Brewton City	1,126.55	7,561,979	1,145,234	5,071,409	13,778,621
006	Bullock County	1,397.90	10,408,517	3,034,509	2,490,318	15,933,344
007	Butler County	2,850.90	20,309,532	5,133,709	5,867,715	31,310,957
008	Calhoun County	8,295.15	58,579,093	9,304,780	20,589,022	88,472,895
009	Chambers County	3,422.10	23,603,446	5,393,544	7,749,108	36,746,098
010	Cherokee County	3,818.00	27,383,328	5,092,312	11,645,719	44,121,359
121	Chickasaw City	1,104.55	7,547,504	2,344,002	2,149,164	12,040,670
011	Chilton County	7,585.45	47,181,366	9,160,912	11,231,399	67,573,677
012	Choctaw County	1,255.05	8,502,719	2,759,845	5,678,084	16,940,648
013	Clarke County	2,436.35	17,721,612	4,370,213	4,917,755	27,009,580
014	Clay County	1,841.30	13,722,698	2,240,853	2,478,890	18,442,440
015	Cleburne County	2,428.85	18,420,381	3,098,670	3,731,530	25,250,581

Total Proposed Budget – FY 2021

All Fund Sources

Sample School District



Federal Revenues

- Federal Entitlement Programs- programs that have specific guidelines and limitations on the expenditure of these funds
  - Title I
  - Title II
  - Title III
  - Title IV
  - IDEA B
  - USDA- Child Nutrition Program
  - CARES – ESSER, ESSER II, & ESSER III (FY 2022)
  - Federal Vocational
  - Department of Defense grants
  - Others Direct Programs
- Most of these programs are used to supplement state and local revenues.

Title I

- Title I, Part A (Title I) of the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act (ESEA) provides financial assistance to local educational agencies (LEAs) and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards. Federal funds are currently allocated through four statutory formulas that are based primarily on census poverty estimates and the cost of education in each state

https://www2.ed.gov/programs/titleiparta/index.html

Individuals with Disabilities Education Act

- The Individuals with Disabilities Education Act (IDEA) is a law that makes available a free appropriate public education to eligible children with disabilities throughout the nation and ensures special education and related services to those children.
- The Office of Special Education Programs (OSEP) administers three formula grant programs authorized by the Individuals with Disabilities Education Act (IDEA). These formula grants are awarded to states annually to support early-intervention services for infants and toddlers with disabilities and their families, preschool children ages three through five, and special education for children and youth with disabilities.

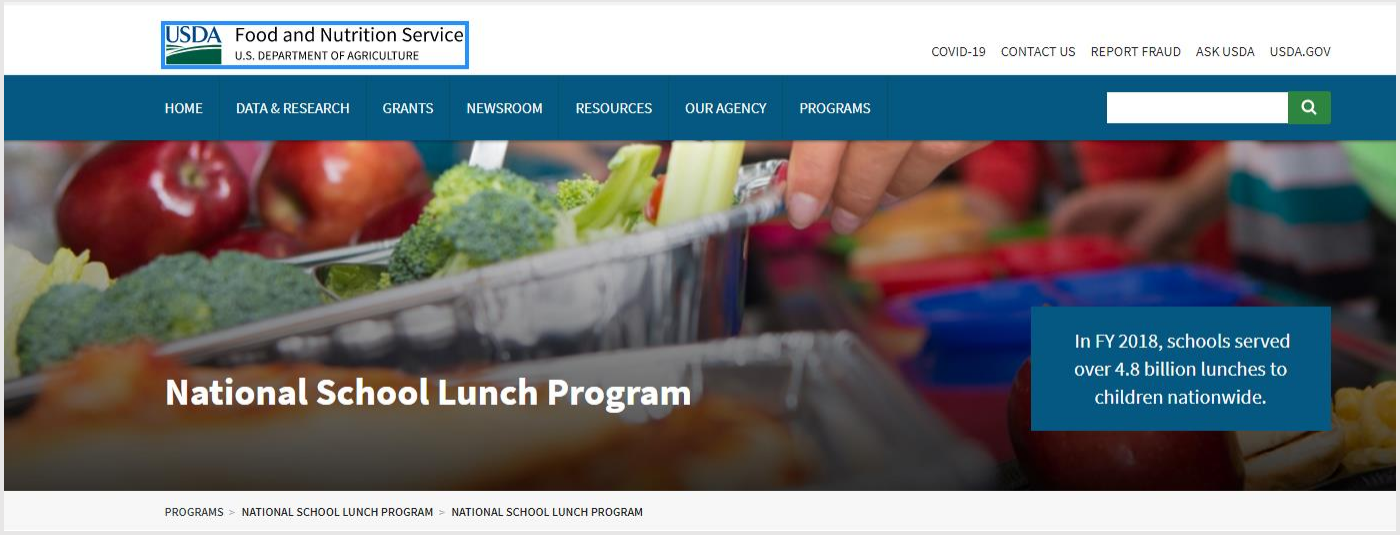
  https://sites.ed.gov/idea/about-idea/

Individuals with Disabilities Education Act

- **Part B Formula Grants**- Assist states in providing a free appropriate public education in the least restrictive environment for children with disabilities, ages three through 21.
  - **Grants to States program.** Authorized by Part B, Section 611 for children ages three through 21.
  - **Preschool Grants program.** Authorized by Part B, Section 619 for children ages three through five.

National School Lunch Program

- The National School Lunch Program (NSLP) is a federally assisted meal program operating in public and nonprofit private schools and residential childcare institutions. It provides nutritionally balanced, low-cost or free lunches to children each school day. The program was established under the National School Lunch Act, signed by President Harry Truman in 1946.



State Funding of of Public Schools In Alabama

K-12 Programs

Colleges and Universities

Other Educational Programs

ALABAMA STATE BOARD OF EDUCATION

In Alabama, there are nine members on the State Board of Education. Governor Kay Ivey serves as president of the Board by virtue of her position as governor. Dr. Yvette Richardson currently serves as President Pro Tem. The State Superintendent serves as Secretary and Executive Officer by virtue of the position. The Board holds meetings in the auditorium of the Gordon Persons Building in Montgomery, Alabama, on the second Thursday of each month. Work sessions area held in Plaza 104, Gordon Persons Building following the meeting on the same day.

Gov. Kay Ivey
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Welcome to the Alabama State Department of Education

Every child. Every chance. Every day. At the Alabama State Department of Education (ALSDE), those six words encapsulate the beliefs and ideals that drive our department's initiatives and strategies to ensure Alabama truly achieves our goals and that our students are truly prepared for the workforce.

As State Superintendent, a former educator, a parent, and a lifelong advocate for education, I assure you I am committed to continuing to improve education in Alabama. We are focused on innovative initiatives outlined in our strategic plan, Alabama Achieves, including the Alabama Literacy Act, STEM– with a focus on early mathematics, Career Technical Education, and workforce development.

We remain committed to working with our elected officials, local school systems, educators, boards, advocates, and other parties to move education in Alabama forward. And, through the leadership of our Governor, State Board, and Legislature – we are making progress and can see results.

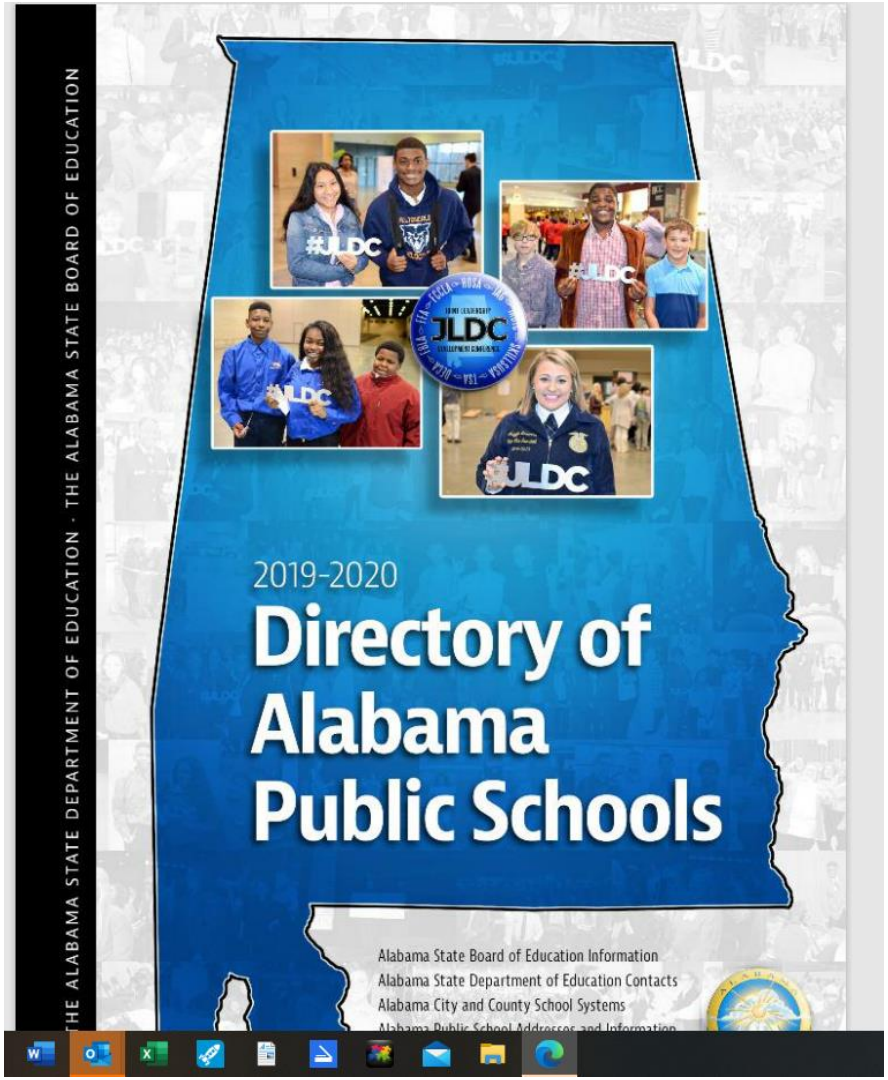
High school graduation and readiness rates increased with Alabama's high school seniors of 2019 graduating at the highest rate the state has ever reported, 92%. A greater proportion of those students, 80%, were rated college and career ready ranking Alabama No. 7 in the U.S. Career technical education credentials have increased 120%.

At ALSDE, we understand the importance of the whole child approach in promoting the long-term development and success of all children – and we have allocated resources for the social emotional learning and mental health of Alabama students.

Professional development opportunities for educators have expanded. Alabama is now ranked No. 7 in the nation with 3,116 National Board Certified Teachers. More than 10,000 early childhood education teachers being trained on the science of reading and 72 teachers becoming Certified Academic Language Therapists (CALTs). To support STEM, 191 teachers received computer science training and a new teacher in residence program was established to provide onsite support and has already impacted 685 classrooms during the pilot phase.

At ALSDE, we are entrusted not only with the education of our students but with the future of our state – and we will continue to work diligently to improve education in Alabama.

Thank you for visiting our website and hope you find the resources in the site useful and meaningful.



https://www.alsde.edu/sec/comm/DAPS/Directory%20of%20Alabama%20Public%20Schools.pdf#search=DIrectory

Alabama School Systems

ALABAMA STATE DEPARTMENT OF EDUCATION

QUICK FACTS 2021

ALABAMA STATE DEPARTMENT OF EDUCATION
ERIC G. MACKEY, STATE SUPERINTENDENT OF EDUCATION

SYSTEMS AND SCHOOLS

Local School Systems	**143**
Total Public Schools	**1,474**
Elementary	1,067
Middle	509
Junior High	215
Senior High	503
Career/Technical Centers	69

SCHOOL PERSONNEL

Superintendents	138
Asst/Dep. Supts. and/or Admin. Asst.	95
Principals and Assistant Principals	2,717
Supervisors	366
Teachers	46,942
Counselors	1,802
Librarians	1,306
Other Certificated	2,761
Support Personnel	36,595
TOTAL	**92,722**

STUDENT PROFILE

Enrollment	
Pre-K	18,475
Kindergarten	53,338
Elementary (1-5)	272,005
Middle (6-8)	174,193
High (9-12)	216,548
Total	**734,559**

Gender	
Male	376,607
Female	357,952

Race/Ethnicity	
White	390,495
Black	236,700
Hispanic	68,984
Asian	10,997
Pacific Islander	923
Amer. Ind./Alaska Nat.	6,820
Multi-Race	19,640
N/A	–

– = Indicates a cell size of 10 or less in accordance with FERPA regulations.

EDUCATOR PROFILE

White	36,870
Black	8,889
Asian	158
American Indian	124
Hispanic	290
Unknown or Not Reported	610
Male	9,701
Female	37,240

EDUCATOR CREDENTIALS

Sixth-Year Degree (Class AA)	7%
Master's Degree (Class A)	45%
Bachelor's Degree (Class B)	40%
Provisional Certificates	1%
Emergency Certificates	1%
Other Special Certificates	6%

SYSTEMS BY ENROLLMENT

50,000+ enrollment	**52,460** (1 System)
25,000 - 49,999 enrollment	**92,945** (3 Systems)
10,000 - 24,999 enrollment	**164,205** (10 Systems)
5,000 - 9,999 enrollment	**189,819** (25 Systems)
1,000 - 4,999 enrollment	**227,657** (92 Systems)
< 1,000 enrollment	**7,473** (12 Systems)

FINANCIAL DATA FY 2020

Income Tax	(62.73%)	$4.6B
Sales Tax	(28.08%)	$2.0B
Utility Tax	(5.23%)	$388M
Use Tax	(2.31%)	$170M
Sellers Use Tax	(0.62%)	$46M

Education Trust Fund Receipts by Tax, Fiscal Year 2020
A Legislator's Guide to Alabama's Taxes,
published by the Legislative Fiscal Office

The statistics and data in Quick Facts 2021 draw from various published sources and the Alabama State Department of Education.

PUPIL TRANSPORTATION

Daily Route Miles	486,890
Annual Route Miles	87,640,200
Students Transported Daily	354,094
Total School Buses	9,934
Gallons of Fuel Used Per Day	70,666
Total Gallons of Fuel Per Year	12,719,913
Average Miles Per Gallon (MPG)	6.89
Average Students Per Bus	45
Annual Cost Per Bus Student	$1,151.14
Total Cost of Fuel	$38,541,336

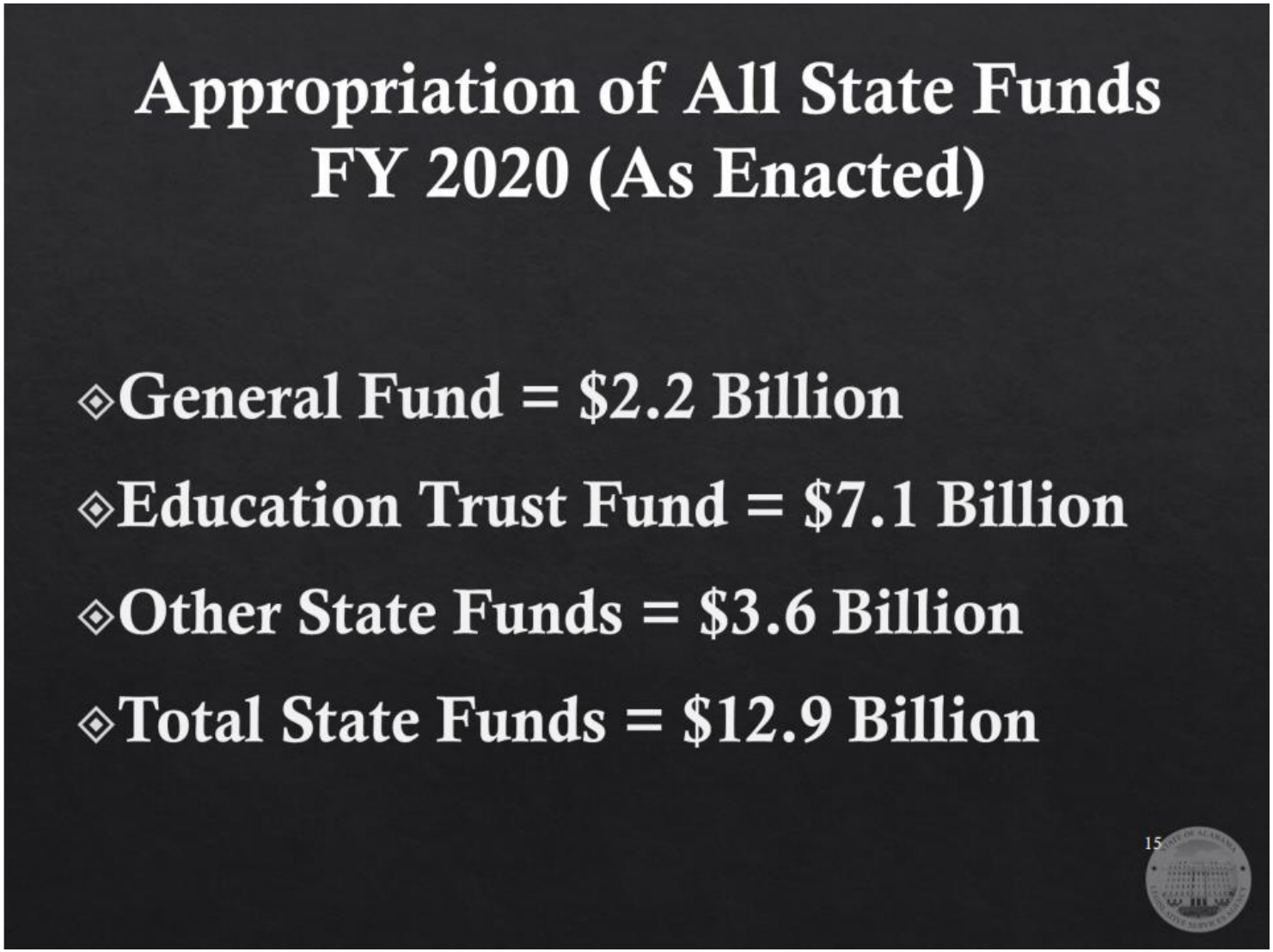
Data as of August 1, 2020

NATIONAL SCHOOL LUNCH, BREAKFAST AND AFTER SCHOOL SNACK PROGRAMS

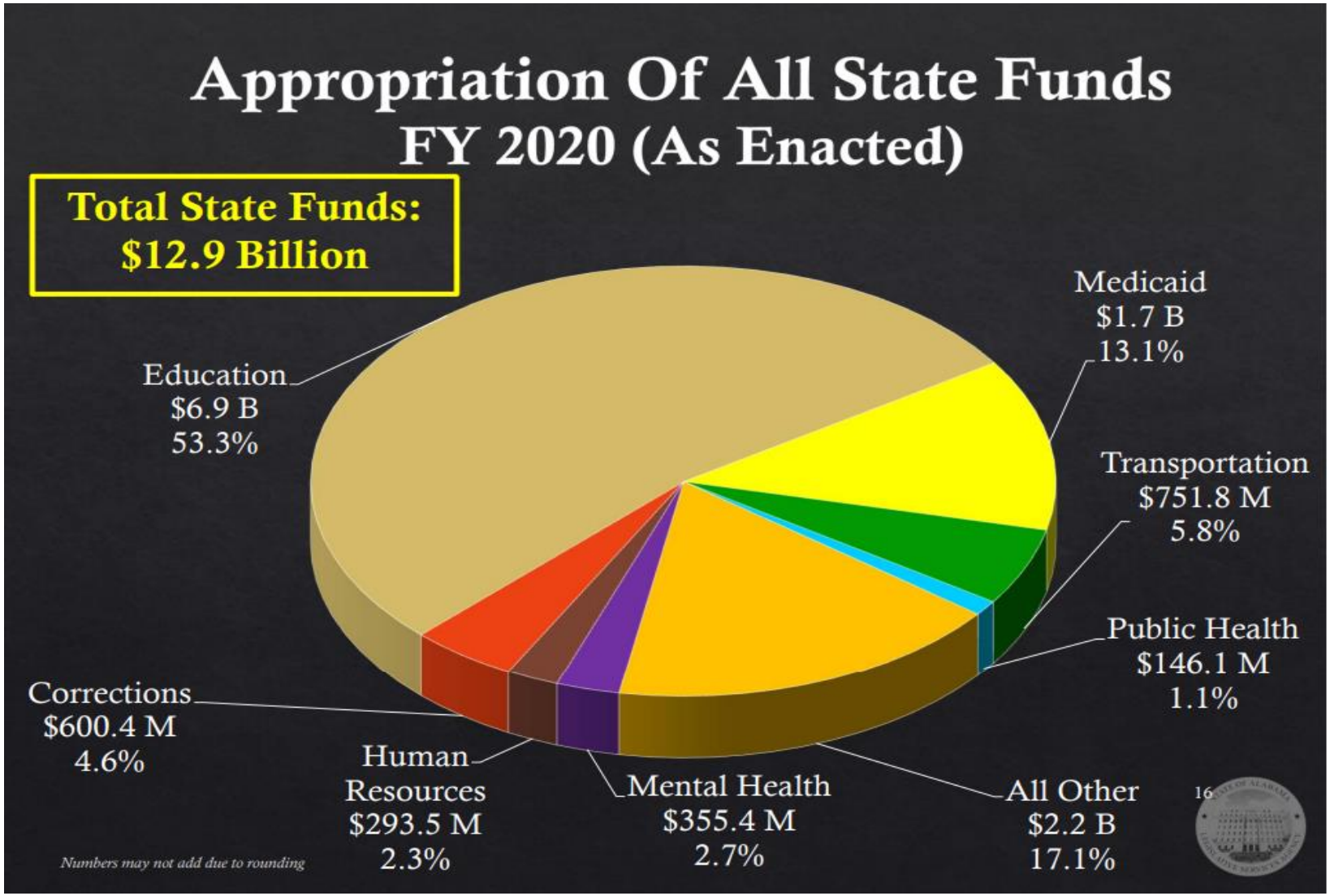
Breakfast (Free)	27,413,716
Breakfast (Reduced)	1,786,245
Breakfast (Paid)	5,764,912
Lunch (Free)	44,453,561
Lunch (Reduced)	3,764,207
Lunch (Paid)	15,476,579
Snacks (Free)	1,446,554
Snacks (Reduced)	5,581
Snacks (Paid)	80,931

State Budgets

- Education Trust Fund (ETF)
- General Fund
- Other State Funds



Legislative Services Agency February 4, 2020 Presentation to the Legislature on Alabama's Financial Condition (http://lsa.state.al.us/PDF/Fiscal/Presentations/LSA_Financial_Condition_2020.p

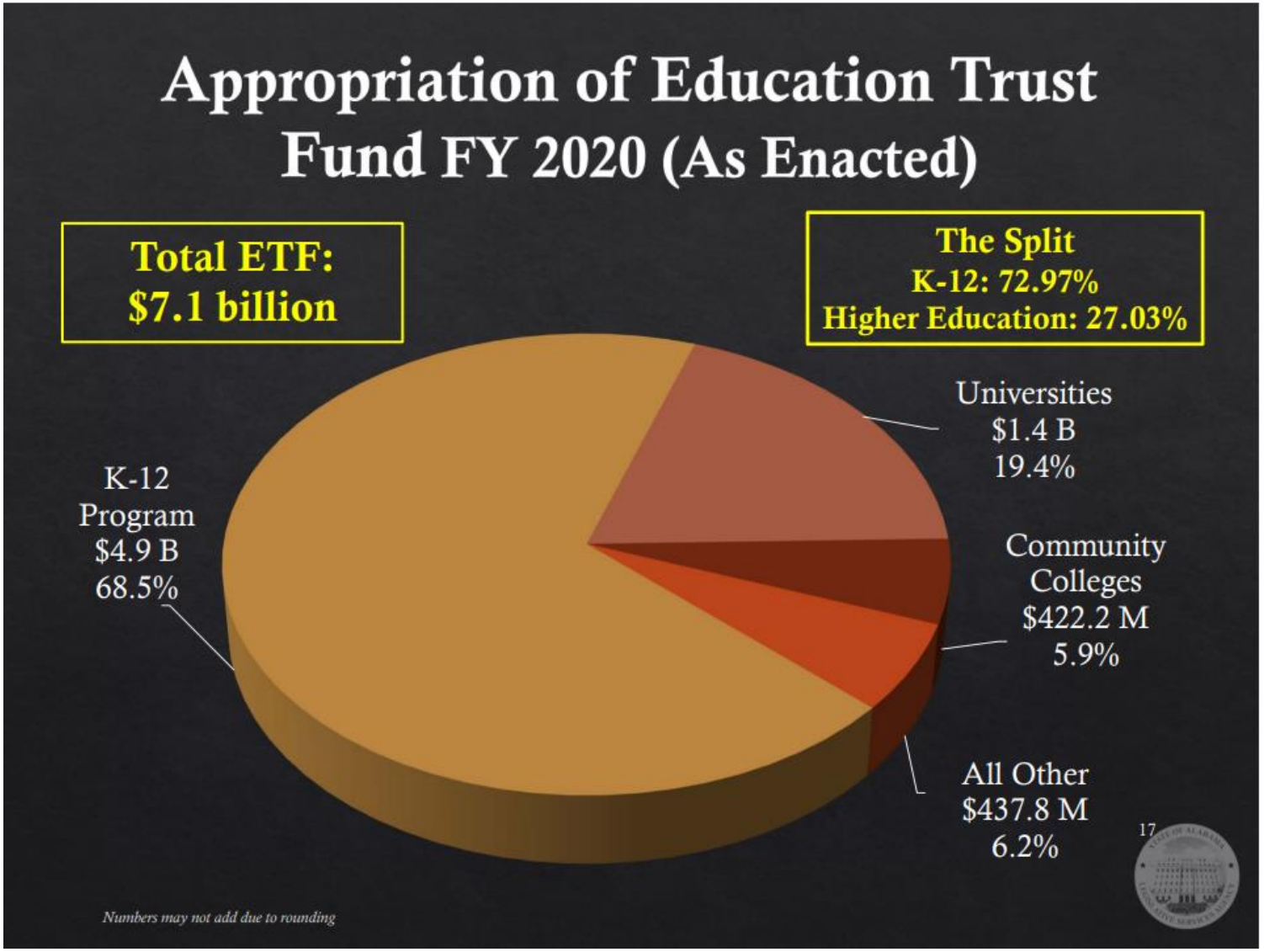


Legislative Services Agency February 4, 2020 Presentation to the Legislature on Alabama's Financial Condition (http://lsa.state.al.us/PDF/Fiscal/Presentations/LSA_Financial_Condition_2020.p

DESCRIPTION

- The Education Trust Fund (ETF) is the largest operating fund of the State.
- Revenues credited to the ETF are used for the support, maintenance and development of public education in Alabama, debt service and capital improvements relating to educational facilities, and other functions related to educating the state's citizens.
- Programs and agencies supported by the ETF include K-12 education, public library services, performing and fine arts, various scholarship programs, the state's education regulatory departments, and two- and four-year colleges and universities. Funding from the ETF is also provided to non-state agencies that provide educational services to the people of Alabama, including the arts, disease counseling and education, and youth development.
- Ten tax sources are allocated to the ETF, the largest of which are the individual and corporate income tax, sales tax, utility tax, and use tax.

SOURCE: Executive Budget Office

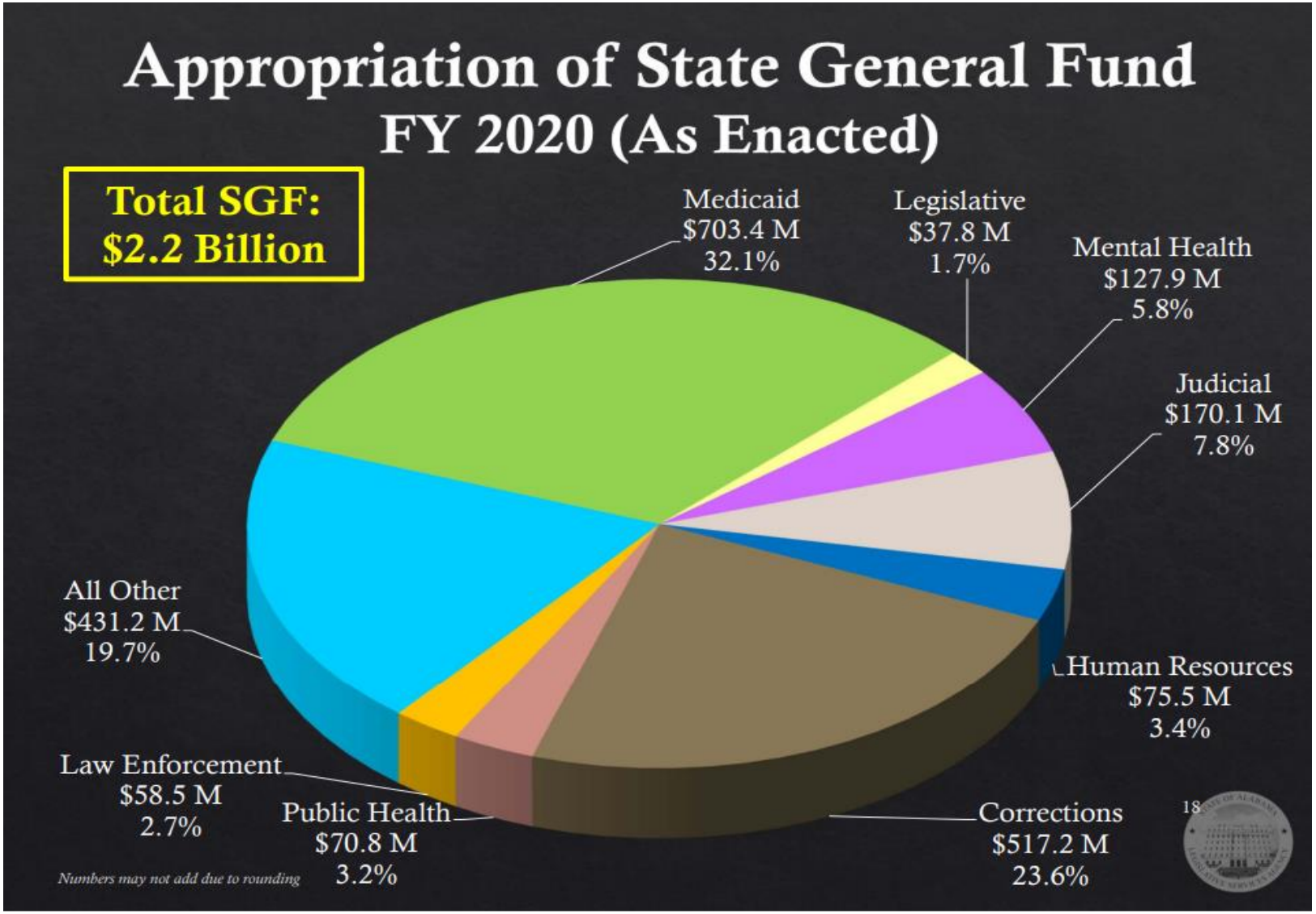


Legislative Services Agency February 4, 2020 Presentation to the Legislature on Alabama's Financial Condition (http://lsa.state.al.us/PDF/Fiscal/Presentations/LSA_Financial_Condition_2020.pdf

STATE GENERAL FUND DESCRIPTION

- The General Fund supports state programs such as child development and protection, criminal justice, conservation efforts, economic development, public health and safety, mental health, Medicaid, legislative activities, and the court system.
- Revenues credited to the General Fund are used for the ordinary expenses of the executive, legislative, and judicial departments of state government, for other functions of government, for debt service on certain general obligation bond issues, and for capital outlay.
- Taxes from over 40 sources are deposited into the General Fund, with the largest sources being the insurance company premium tax, use tax, cigarette tax, ad valorem tax, and Alabama Alcoholic Beverage Control Board taxes and profits.

SOURCE: Executive Budget Office



Source- Legislative Services Agency February 4, 2020 Presentation to the Legislature on Alabama's Financial Condition (http://lsa.state.al.us/PDF/Fiscal/Presentations/LSA_Financial_Condition_2020.p

State Funding of Public Schools In Alabama

Education Trust Fund

- K-12 Programs
- Colleges and Universities
- Other Educational Programs

K-12 Programs

- Foundation Program

State Department of Education

FY2022 State Totals

FY 2022 ETF - ENACTED

STATE TOTALS	FY 2022		FY 2021	Change
Total ADM	719,845.40		728,201.10	-8,355.70
Foundation Program Units				
Teachers	41,575.71		42,105.88	-530.17
Principals	1,339.00		1,325.00	14.00
Assistant Principals	820.50		821.50	-1.00
Counselors	1,448.00		1,457.00	-9.00
Librarians	1,353.50		1,341.50	12.00
Career Tech Directors	239.25		224.75	14.50
Career Tech Counselors	71.00		69.00	2.00
Total Units	**46,846.96**		**47,344.63**	**-497.67**
Foundation Program (State and Local Funds)				
Salaries	2,573,956,504		2,527,168,054	46,788,450
Fringe Benefits	991,818,416		989,866,738	1,951,678
Other Current Expense ($20,702 /unit)	969,814,790	($19,808 /unit)	937,788,150	32,026,640
Classroom Instructional Support				
Student Materials ($700/unit)	32,792,872	($600/unit)	28,406,778	4,386,094
Technology ($500/unit)	23,423,480	($350/unit)	16,570,892	6,852,588
Library Enhancement ($157.72/unit)	7,388,691	($157.72/unit)	7,467,178	-78,487
Professional Development ($100/unit)	4,684,696	($100/unit)	4,734,463	-49,767
Common Purchase ($0/unit)	0	($0/unit)	0	0
Textbooks ($75/adm)	53,988,537	($75/adm)	54,615,210	-626,673
Total Foundation Program	**4,657,867,986**		**4,566,617,463**	**91,250,523**

State Funds				
Foundation Program ETF	4,002,881,906		3,948,937,633	53,944,273
School Nurses Program	40,672,957		33,993,095	6,679,862
Salaries - 1% per Act 97-238	0		0	0
Technology Coordinator	12,551,084		8,775,573	3,775,511
Transportation Operations	331,941,251		328,697,910	3,243,341
Fleet Renewal ($7,581 /bus)	48,495,657	($7,739 /bus)	47,083,530	1,412,127
Current Units	2,000,000		13,109,561	-11,109,561
At Risk	19,567,734		19,567,734	0
Board Of Adjustment	750,800		750,800	0
Career Tech O and M	7,000,000		5,000,000	2,000,000
ETF Subtotal	4,465,861,389		4,405,915,836	59,945,553
Capital Purchase	210,000,000		195,000,000	15,000,000
Debt Service	532,864		532,864	0
PSF Subtotal	210,532,864		195,532,864	15,000,000
Total State Funds	**4,676,394,253**		**4,601,448,700**	**74,945,553**
Local Funds				
Foundation Program (10 Mills)	654,986,080	(10 Mills)	617,679,830	37,306,250
Capital Purchase (0.450926 Mills)	29,552,370	(0.496671 Mills)	30,686,004	-1,133,634
Total Local Funds	**684,538,450**		**648,365,834**	**36,172,616**

NOTE: Due to rounding, some line items may not calculate to exact dollar amount shown.

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year Ended September 30, 2021

Exhibit F-II-A

141 - Florence City Schools

	GOVERNMENTAL				FIDUCIARY	
	General	**Special Revenue**	**Debt Service**	**Capital Projects**	**Expendable Trust**	**Total**
Revenues						
State Sources	$29,645,512.94	$0.00	$323,590.14	$842,375.86	$0.00	$30,811,478.94
Federal Sources	$960.00	$8,773,343.01	$0.00	$0.00	$0.00	$8,774,303.01
Local Sources	$21,828,769.84	$1,107,360.73	$31,344.29	$5,839,448.84	$584,644.18	$29,391,567.88
Other Sources	$168,766.52	$18,040.80	$0.00	$0.00	$0.00	$186,807.32
Total Revenues:	**$51,644,009.30**	**$9,898,744.54**	**$354,934.43**	**$6,681,824.70**	**$584,644.18**	**$69,164,157.15**
Expenditures						
Instructional Services	$26,736,138.91	$4,620,314.99	$0.00	$95,373.27	$113,620.70	$31,565,447.87
Instructional Support Services	$8,778,192.90	$1,144,238.20	$0.00	$156,937.84	$292,021.43	$10,371,390.37
Operation & Maintenance Services	$5,258,667.97	$172,427.95	$0.00	$335,333.52	$6,309.57	$5,772,739.01
Auxiliary Services	$1,812,981.83	$3,063,599.35	$0.00	$0.00	$9,285.75	$4,885,866.93
General Administrative Services	$1,675,972.23	$109,619.16	$0.00	$46,544.00	$0.00	$1,832,135.39
Capital Outlay	$1,347,656.15	$0.00	$0.00	$1,151,146.80	$0.00	$2,498,802.95
Debt Service	$0.00	$0.00	$13,752,362.85	$424,347.29	$0.00	$14,176,710.14
Other Expenditures	$1,730,154.28	$922,912.72	$0.00	$0.00	$83,301.83	$2,736,368.83
Total Expenditures:	**$47,339,764.27**	**$10,033,112.37**	**$13,752,362.85**	**$2,209,682.72**	**$504,539.28**	**$73,839,461.49**
Other Fund Sources (Uses)						
Other Fund Sources:	$405,364.66	$877,440.50	$13,541,953.18	$0.00	$19,642.09	$14,844,400.43
Other Fund Uses:	$908,431.33	$410,101.04	$0.00	$3,182,740.48	$70,130.09	$4,571,402.94
Total Other Fund Sources (Uses):	**($503,066.67)**	**$467,339.46**	**$13,541,953.18**	**($3,182,740.48)**	**($50,488.00)**	**$10,272,997.49**
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	**$3,801,178.36**	**$332,971.63**	**$144,524.76**	**$1,289,401.50**	**$29,616.90**	**$5,597,693.15**
Beginning Fund Balance - October 1:	**$11,609,851.80**	**$1,142,406.59**	**$1,703,009.43**	**$2,304,344.21**	**$481,788.84**	**$17,241,400.87**
Ending Fund Balance - September 30:	**$15,411,030.16**	**$1,475,378.22**	**$1,847,534.19**	**$3,593,745.71**	**$511,405.74**	**$22,839,094.02**

Financial Statements

- Revenues
  - State**:** Revenues allocated from the ETF or other state funds
    - Foundation Program
    - Public School Fund
    - Other State Programs
  - Federal: Direct allocations from federal government or pass-through allocations
    - Entitlement Programs/Grants
    - National Lunch Program
  - Local:
    - Ad Valorem (Property Taxes)
    - Sales Tax
    - Other Local Revenue Sources
    - Local School Funds
  - Other Sources

Financial Statements

- **General Fund–**The primary operating functions of the district are accounted for in this fund.
  - State Appropriations
    - Foundation program
    - Transportation
    - Other State Funds
  - Local taxes
    - Ad Valorem Taxes
    - Sales Tax
    - Other Local Revenues

Financial Statements

- **Special Revenue Fund–**Accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.
  - Federal Allocations
    - Major Programs
      - Title I
      - IDEA B
      - USDA-Food Service Program
      - ESSER
  - Local School Funds–Public

Financial Statements

- **Debt Service Fund -** Accounts for the resources for the payment of long-term debt (principal and interest) of the district.

- **Capital Projects Fund -** Accounts for the resources to acquire or construct major capital projects.

- **Expendable Trust Fund-** Accounts for the resources of district support organizations (PTA, booster club, student organizations).
  - Non-Public Funds

What Is The Foundation Program?

- Funding program to insure educational opportunity in each school district
  - Every student in Alabama has an adequate educational opportunity
  - Requires a level of local tax support for each school district
  - State funds are distributed in an equitable manner (ability to pay)

What is the Foundation Program?

The Foundation Program is the state funding mechanism for K-12 school districts in Alabama.

The program provides a funding formula for the allocation of funds for:

- Teacher Units
- Instructional Support Units (principals, assistant principals, counselors, librarians)
- Other Current Expense (OCE)- Support Personnel and other operational cost
- Classroom Instructional Support (CIS Funds) –textbooks, instructional supplies, professional development, technology

Additionally, 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.

How Does The Foundation Program Work?

- Foundation dollars are earned based on the average enrollment for the 20 days after Labor Day for the previous school year **Average Daily Membership** (ADM)
- Teacher units are earned by school by grade using funding divisors (FY21)
    - K-3 14.25
    - 4-6 20.43
    - 7-8 19.70
    - 9-12 17.95
- A state salary matrix is used to calculate the dollar allocation for earned teacher and certified support units

State Department of Education

FY2022 State Totals

FY 2022 ETF - ENACTED

Variables

Grade Divisors	
Gr K	14.25
Gr 1	14.25
Gr 2	14.25
Gr 3	14.25
Gr 4	20.43
Gr 5	20.43
Gr 6	20.43
Gr 7	19.70
Gr 8	19.70
Gr 9	17.95
Gr 10	17.95
Gr 11	17.95
Gr 12	17.95
Fringe Benefits	
Peehip	$800
TRS Tier 1	12.43%
TRS Tier 2	11.32%
FICA	6.20%
Medicare	1.45%
Unemployment Comp	0.1250%
Sick Days	5
Personal Days	2
Amended Leave Rate	
Certified Leave Rate	$95
OCE	
OCE TRS Rate	12.09%
Oce Adjustment1	$1,760,256
Oce Adjustment2	$18,676,879
Other	
Contract Days FP	187
Contract Days Support	182
Contract Days Transportation	182

Instructional Support	
Teacher Materials	$700.00
Technology	$500.00
Library Enhancements	$157.72
Professional Development	$100.00
Textbooks	$75.00
Common Purchase	$0.00
Transportation	
Fleet Renewal	$7,581
Trans Leave Rate	$50
Trans Adjustment1	-$75,177,443
Trans Adjustment2	$1,200,003
Trans Adjustment3	-$2,792,702
Local Match	
Foundation Program	10.00
PSF	$210,000,000
PSF Adjustment	$0
Elementary Principal	
Elementary Principal	.31
Middle Principal	.35
Secondary Principal	.45
Unit Principal	.45
Elementary Asst Principal	.10
Middle Asst Principal	.10
Secondary Asst Principal	.10
Unit Asst Principal	.10
Elementary Counselor	.00
Middle Counselor	.00
Secondary Counselor	.03
Unit Counselor	.03
Career Tech Counselor	.03
Career Tech Director	.45

Alabama Department of Education

FY2022 LEA Unit Breakdown

FY 2022 ETF - ENACTED

Florence City ***141***

School Name	Type	ADM	Teacher Units	Principal Units	Assistant Principal Units	Counselor Units	Library/ Media Units	Additional Units (see note)	Career Tech Director	Career Tech Counselor	Total Units
Florence City Board Of Education		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.75	0.00	0.75
Florence High School		1,033.20	57.55	1.00	2.00	2.50	2.00	0.00	0.00	0.00	65.05
Florence Freshman Center		353.70	19.70	1.00	0.50	1.00	1.00	0.00	0.00	0.00	23.20
Forest Hills School		828.95	54.88	1.00	1.00	1.50	1.00	0.00	0.00	0.00	59.38
Harlan Elementary School		385.45	25.50	1.00	0.00	0.50	1.00	0.00	0.00	0.00	28.00
Kilby Laboratory School		155.00	9.79	1.00	0.00	0.50	0.50	0.00	0.00	0.00	11.79
Weeden Elementary School		408.80	26.80	1.00	0.00	0.50	1.00	0.00	0.00	0.00	29.30
Hibbett School		609.35	29.82	1.00	1.00	1.50	1.00	0.00	0.00	0.00	34.32
Florence Middle School		702.30	35.65	1.00	1.00	1.50	1.00	0.00	0.00	0.00	40.15
Totals:		**4,476.75**	**259.69**	**8.00**	**5.50**	**9.50**	**8.50**	**0.00**	**0.75**	**0.00**	**291.94**

State Department of Education

FY2022 Foundation Program

FY 2022 ETF - ENACTED

141 Florence City	FY 2022		FY 2021	Change
System ADM	4,476.75		4,465.15	11.60
Foundation Program Units				
Teachers	259.69		258.90	0.79
Principals	8.00		8.00	0.00
Assistant Principals	5.50		5.50	0.00
Counselors	9.50		9.50	0.00
Librarians	8.50		8.50	0.00
Career Tech Directors	0.75		0.75	0.00
Career Tech Counselors	0.00		0.00	0.00
Total Units	**291.94**		**291.15**	**0.79**
Foundation Program (State and Local Funds)				
Salaries	16,806,403		16,173,549	632,854
Fringe Benefits	6,338,914		6,214,627	124,287
Other Current Expense ($20,702 /unit)	6,043,674	($19,808 /unit)	5,767,012	276,662
Classroom Instructional Support				
Student Materials ($700/unit)	204,358	($600/unit)	174,690	29,668
Technology ($500/unit)	145,970	($350/unit)	101,904	44,066
Library Enhancement ($157.72/unit)	46,044	($157.72/unit)	45,920	124
Professional Development ($100/unit)	29,194	($100/unit)	29,115	79
Common Purchase ($0/unit)	0	($0/unit)	0	0
Textbooks ($75/adm)	335,757	($75/adm)	334,888	869
Total Foundation Program	**29,950,314**		**28,841,705**	**1,108,609**

State Funds				
Foundation Program ETF	24,723,734		24,302,245	421,489
School Nurses Program	258,962		216,903	42,059
Salaries - 1% per Act 97-238	0		0	0
Technology Coordinator	60,966		61,368	-402
Transportation				
Transportation Operations	1,669,439		1,660,872	8,567
Fleet Renewal ($7,581 /bus)	0	($7,739 /bus)	0	0
Current Units	0		0	0
Capital Purchase	1,253,601		1,157,645	95,956
At Risk	90,953		99,826	-8,873
Career Tech O and M	48,026		33,920	14,106
Total State Funds	**28,105,681**		**27,532,779**	**572,902**
Local Funds				
Foundation Program (10 Mills)	5,226,580	(10 Mills)	4,539,460	687,120
Capital Purchase (0.450926 Mills)	236,186	(0.496671 Mills)	226,206	9,980
Total Local Funds	**5,462,766**		**4,765,666**	**697,100**
Monthly Allocation = (Foundation Program - EFT, School Nurse, High Hopes, 1% Salaries, Tech Coor, Transporation, At-Risk, and Preschool)				
11 months	2,233,671		2,195,101	38,570
12th month	2,233,673		2,195,103	38,570

Alabama Department of Education

FY2022 LEA Unit Breakdown

FY 2022 ETF - ENACTED

Florence City ***141***

School Name	Type	ADM	Teacher Units	Principal Units	Assistant Principal Units	Counselor Units	Library/ Media Units	Additional Units (see note)	Career Tech Director	Career Tech Counselor	Total Units
Florence City Board Of Education		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.75	0.00	0.75
Florence High School		1,033.20	57.55	1.00	2.00	2.50	2.00	0.00	0.00	0.00	65.05
Florence Freshman Center		353.70	19.70	1.00	0.50	1.00	1.00	0.00	0.00	0.00	23.20
Forest Hills School		828.95	54.88	1.00	1.00	1.50	1.00	0.00	0.00	0.00	59.38
Harlan Elementary School		385.45	25.50	1.00	0.00	0.50	1.00	0.00	0.00	0.00	28.00
Kilby Laboratory School		155.00	9.79	1.00	0.00	0.50	0.50	0.00	0.00	0.00	11.79
Weeden Elementary School		408.80	26.80	1.00	0.00	0.50	1.00	0.00	0.00	0.00	29.30
Hibbett School		609.35	29.82	1.00	1.00	1.50	1.00	0.00	0.00	0.00	34.32
Florence Middle School		702.30	35.65	1.00	1.00	1.50	1.00	0.00	0.00	0.00	40.15
Totals:		**4,476.75**	**259.69**	**8.00**	**5.50**	**9.50**	**8.50**	**0.00**	**0.75**	**0.00**	**291.94**

SUPPLEMENTAL INFORMATION

Alabama State Department of Education
Attachment to Exhibit P-II

FY 2022 BUDGET

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

Florence City
141

NAME OF SCHOOL OR COST CENTER: Florence Middle School - 0100

Grade Levels:

I. FOUNDATION PROGRAM OPERATING RESOURCES EARNED BY SCHOOL (STATE AND LOCAL FUNDS)
(To be completed by SDE)

ADM (Prior year used for allocation purposes)		702.3
Earned Units		
Teachers		35.65
Principals		1.00
Assitant Principals		1.00
Counselors		1.50
Librarians		1.00
Career Tech Director		.00
Career Tech Counselors		.00
* Additional Units		.00
Total Units		**40.15**
Salaries		$2,270,659
Fringe Benefits		$860,548
Classroom Instructional Support		
Teacher Materials and Supplies	($700/unit)	$28,105
Technology	($500/unit)	$20,075
Library Enhancement	($157.72/unit)	6332
Professional Development	($100/unit)	$4,015
Common Purchase	($0/unit)	$0
Textbooks	($75/adm)	$52,673
Total Foundation Program		**$3,242,407**

II. PROJECTED ENROLLMENT BY SCHOOL
(To be completed by LEA)

III. PROJECTED EMPLOYEES BY SCHOOL/COST CENTER

(To be completed by LEA)

	NUMBER BY Source of Funds				TOTAL EMPLOYEES
Type	STATE EARNED	OTHER STATE	FEDERAL	LOCAL	
Teachers					
Librarians					
Counselors					
Administrators					
Certified Support Personnel					
Non. Cert. Supp. Personnel					
Total					

Local Revenue Sources

- Local revenue is used to supplement the Foundation Program funding
  - Additional teaching units
  - Enhance curriculum programs
  - Capital improvements/Debt service
  - Operations/Maintenance
  - Administrative Cost

Local Revenues

- **Levied**
  - **County-wide taxes** are allocated on the Foundation Program basis
  - **District taxes** are allocated within the district where they are levied and collected
  - **Other**- Statutory

Local Revenue Sources

- Ad Valorem- Property Taxes
  - County-Wide
  - District
- Sales Tax
  - County-Wide
  - District
- Other Local Taxes
- City/County Appropriation
- Local School –Public/Non-Public

Local Revenue

- Property Taxes–ad valorem taxes
  - Property–real and personal including motor vehicles
  - Levied in Millage Rates
- Classes
  - Utilities
  - Business/Commercial
  - Agricultural, forest and single-family owner-occupied residential property
  - Motor Vehicles

Advalorem Rates

Millage Rates

1	County Wide	0.0350
2	City of Florence	0.0490
3	Rogersville	0.0410
4	Lexington	0.0400
5	Killen	0.0410
6	Waterloo	0.0410
7	St. Florian	0.0400
8	Anderson	0.0350

Local Revenue

- Example–If your district has 27 mills of ad valorem taxes for schools, a **single-family home** (Class III) with a FMV of $100,000 would generate $270 per year in property taxes for schools
  - Example:
    - 100,000 FMV = $10,000 AV
    - $10,000 x.027 = $270

Local Revenue

- Sales Tax – based on gross sales or receipts of businesses

A "one cent sales tax" means one cent per dollar of gross sales

  - County-levied
  - City-levied

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Budget System
Combined Budget for Revenues, Expenditures, and Changes in Fund Balances
Governmental and Expendable Trust Funds
Fiscal Year 2021, Fiscal Period 00

	GOVERNMENTAL				FIDUCIARY	
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	$28,094,669.00	$0.00	$323,590.14	$834,054.86	$0.00	$29,252,314.00
Federal Sources	$1,500.00	$7,793,947.00	$0.00	$0.00	$0.00	$7,795,447.00
Local Sources	$18,343,632.00	$1,012,500.00	$0.00	$4,926,206.00	$529,253.00	$24,811,591.00
Other Sources	$195,000.00	$123,000.00	$0.00	$0.00	$0.00	$318,000.00
Total Revenues:	**$46,634,801.00**	**$8,929,447.00**	**$323,590.14**	**$5,760,260.86**	**$529,253.00**	**$62,177,352.00**
Expenditures						
Instructional Services	$26,715,382.00	$3,672,976.00	$0.00	$275,000.00	$171,546.00	$30,834,904.00
Instructional Support Services	$8,617,761.00	$915,638.00	$0.00	$100,000.00	$231,264.00	$9,864,663.00
Operation & Maintenance Services	$5,573,565.00	$58,204.00	$0.00	$425,000.00	$6,683.00	$6,063,452.00
Auxiliary Services	$1,794,977.00	$3,074,195.00	$0.00	$0.00	$21,157.00	$4,890,329.00
General Administrative Services	$1,468,623.00	$121,535.97	$0.00	$45,000.00	$0.00	$1,635,158.97
Capital Outlay	$832,000.00	$0.00	$0.00	$2,868,000.00	$0.00	$3,700,000.00
Debt Service	$0.00	$0.00	$3,459,608.14	$428,175.00	$0.00	$3,887,783.14
Other Expenditures	$1,582,013.00	$1,021,887.03	$0.00	$0.00	$64,296.00	$2,668,196.03
Total Expenditures:	**$46,584,321.00**	**$8,864,436.00**	**$3,459,608.14**	**$4,141,175.00**	**$494,946.00**	**$63,544,486.14**
Other Fund Sources (Uses)						
Other Fund Sources:	$286,523.97	$673,669.00	$3,294,539.15	$0.00	$0.00	$4,254,732.12
Other Fund Uses:	$825,098.00	$119,669.00	$0.00	$3,294,539.15	$0.00	$4,239,306.15
Total Other Fund Sources (Uses):	**($538,574.03)**	**$554,000.00**	**$3,294,539.15**	**($3,294,539.15)**	**$0.00**	**$15,425.97**
(Under) Expenditures and Other Fund Uses:	**($488,094.03)**	**$619,011.00**	**$158,521.15**	**($1,675,453.29)**	**$34,307.00**	**($1,351,708.17)**
Beginning Fund Balance - October 1:	**$10,089,828.00**	**$710,000.00**	**$1,651,546.33**	**$1,835,000.00**	**$178,000.00**	**$14,464,374.33**
Ending Fund Balance - September 30:	**$9,601,733.97**	**$1,329,011.00**	**$1,810,067.48**	**$159,546.71**	**$212,307.00**	**$13,112,666.16**

Understanding Your Role within School Administration

Provide appropriate administrative and organizational support

- Financial Operations
- Administrative Support
- Organizational Support

Understanding Your Role within School Administration

- Financial
  - Do you have a procedures manual?
  - Are procedures standardized across the district?
  - Are you utilizing all the tools of the software?
- Student information systems
- Produce reports in line with school procedures
- Reporting of violation of procedures/policies

Understanding Your Role within School Administration

- Administrative Support
- Confidential Employee
  - Safeguard confidential information and record management
  - What safeguards are in place ?
  - How secure is it ?

Understanding Your Role within School Administration

- Provide appropriate administrative and organizational support to school contacts and the wider community
  - Request for information
  - Use of school premises
  - Extended services
  - Substitutes
  - Student Safety
  - Other

Presenting a Positive Image of Yourself and Your School

- What is your role in the local school organization?
  - Is it general or specialized?
- Who are the stakeholders in your school?
  - Which stakeholders do you have the most contact with?
  - For what reason do you come into contact with them?

Presenting a Positive Image of Yourself and Your School

- Image may not be everything, but it does speak volumes about you, your office values, achievements, work ethic and professionalism.

- Studies have shown that 55 percent of how you are judged is based on your appearance, 7 percent on the words that you use and 35 percent on the tone of voice

The Five Keys to Being a True Professional

- Character-Who you are
- Attitude- Is always a player on your team
- Excellence-Excellence is the commitment to quality
- Competency-Competency is your degree of expertise
- Conduct-Conduct is how you deal with others

Professionalism Is for Everyone—James R. Ball

The Five Keys to Being a True Professional

Do you consider yourself a professional?

Why/Why Not?

Do others think of you as a professional?

Why/Why not?

Professionalism Is for Everyone—James R. Ball

Techno-Etiquette…….communicating in the digital age of technology can be a blessing and a curse. In some ways, it speeds up communication, in other ways, it slows it down.

Be familiar with the rules on using email. An email is like sending a message on a post card…….be mindful that anyone may read it.

Knowing Your School/School District and Understanding Your Role Within School Administration

Understanding Your Role

How Your School/School District Is Funded

David Smith- AASBO

Connie Wallace - AASBO

(updated 3/2022)

Sources:

Professionalism Is for Everyone—James R. Ball

The Simple Truths of Service—Ken Blanchard & Barbara Glanz

Alabama State Department of Education

Alabama Legislative Services Agency- Fiscal Office