

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

AASBO LOCAL SCHOOL FINANCIAL MANAGEMENT
PROGRAM

NOVEMBER 2023



Disclaimer

- This information is presented to the Alabama Association of School Business Officials (AASBO), Local School Financial Management (LSFM) Certificate Program dated November 2023 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.

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

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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.

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.

How Your School District Is Funded

The primary source of local revenues for public elementary and secondary education is the 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.

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 2024, Fiscal Period 00

177 - Pelham City Schools

GOVERNMENTAL

FIDUCIARY

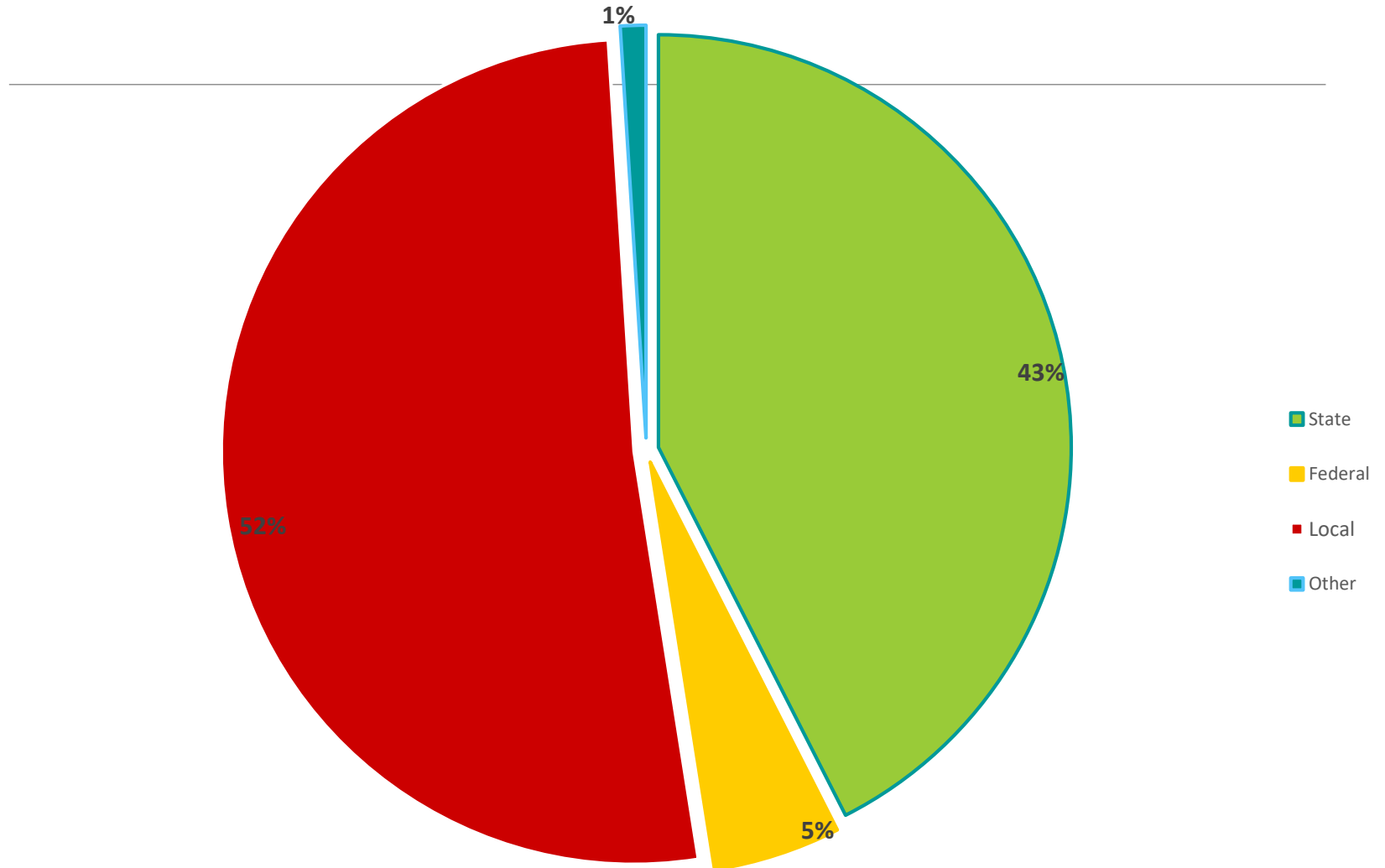
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
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Revenues

State Sources	\$22,577,760.27	\$0.00	\$1,208,234.80	\$38,800.20	\$0.00	\$23,824,795.27
Federal Sources	\$0.00	\$3,191,491.00	\$0.00	\$0.00	\$0.00	\$3,191,491.00
Local Sources	\$26,015,610.19	\$2,255,928.58	\$0.00	\$0.00	\$410,970.00	\$28,682,508.77
Other Sources	\$69,470.15	\$36,000.00	\$0.00	\$0.00	\$0.00	\$105,470.15
Total Revenues:	\$48,662,840.61	\$5,483,419.58	\$1,208,234.80	\$38,800.20	\$410,970.00	\$55,804,265.19

Total Proposed Budget – FY 2024

All Fund Sources – Pelham City Schools



Total Proposed Budget – FY 2024

All Fund Sources

Comparison of Systems

Data Based on FY 2024 Budgets				
	System 1	System 2	System 3	System 4
Local	66.66%	39.42%	18.03%	26.34%
State	31.30%	50.45%	58.11%	35.90%
Federal	1.96%	9.91%	18.02%	37.33%

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
- ESSER (Ending in FY 2024)
- 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

“Level the playing field”

Mostly used to provide additional staffing, supplemental instructional resources, PD, etc

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

Title II

Title II, Part A (Title II) The purpose of the program is to provide grants to State educational agencies (SEAs) and subgrants to local educational agencies (LEAs) to increase student achievement consistent with the challenging State academic standards; improve the quality and effectiveness of teachers, principals, and other school leaders; increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and provide low-income and minority students greater access to effective teachers, principals, and other school leaders

Uses include providing support for new teachers, professional development for teachers and administrators, recruiting and retaining effective teachers and administrators, and class-size reduction (documentation of reduction required)

<https://oese.ed.gov/offices/office-of-formula-grants/school-support-and-accountability/instruction-state-grants-title-ii-part-a/>

Title III

Title III, Part A - English Language Acquisition, Language Enhancement, and Academic Achievement Act

The purpose of Title III is to help ensure that English learners, including immigrant children and youth, attain English proficiency and develop high levels of academic achievement and assist teachers (including preschool teachers), administrators, and other school leaders in developing and enhancing their capacity to provide effective instructional programs.

Title III also continues to promote parental, family, and community participation in language instruction educational programs for the parents, families, and communities of English learners.

<https://www.nassp.org/a/title-iii-language-instruction-for-english-learners-and-immigrant-students/>

Title IV

The purpose of the Student Support and Academic Enrichment Grants is to improve students' academic achievement by increasing the capacity of states, districts, schools, and communities to:

- Provide all students with access to a well-rounded education
- Improve school conditions for student learning
- Improve the use of technology in order to improve the academic achievement and digital literacy of all students

Funds are allocated to states based on the Title I formula. States then subgrant funds to each district using the same formula.

These activities must be coordinated with other schools and with community-based services and programs and can include e-partnerships with higher education institutions, business, nonprofits, community-based organizations, or other public or private entities.

<https://www.nassp.org/a/title-iv-21st-century-schools/>

Individuals with Disabilities Education Act

The Individuals with Disabilities Education Act (IDEA) is a law that makes available a free appropriate public education (FAPE) 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.

Some systems fall under “Community Eligibility Programs” and all students eat free

ESSER Funds

Elementary and Secondary School Emergency Relief Funds
– allocated to assist states and districts to address issues related to Pandemic Relief and Learning Loss

- **ESSER I** – initially allocated in FY 20
- **ESSER II** – additional funds in FY 20 with deadline to spend by FY 2023
- **ARP ESSER** - First allocated in FY 22 with deadline to spend by end of FY 2024

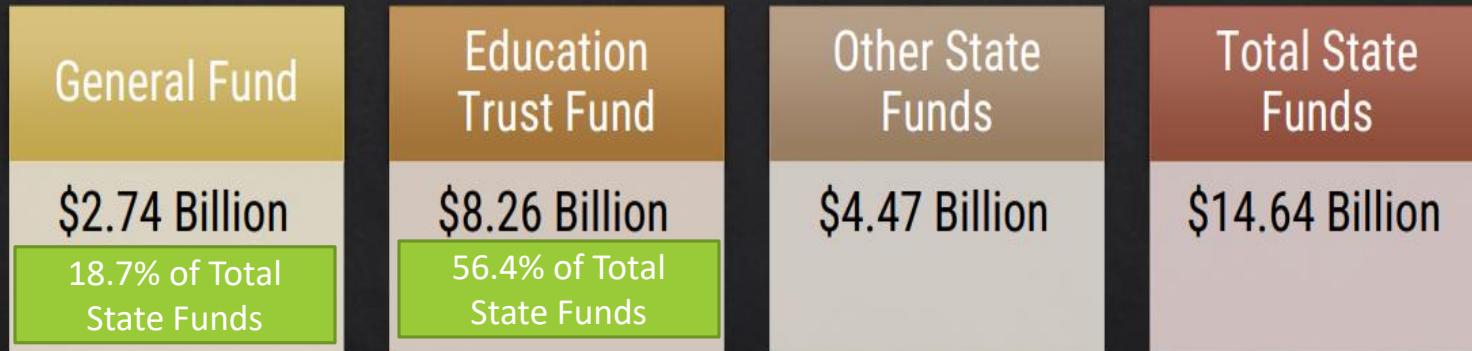
State Budgets

Education Trust Fund (ETF)

General Fund

Other State Funds

Appropriation of all State Funds FY 2023 (As Enacted)



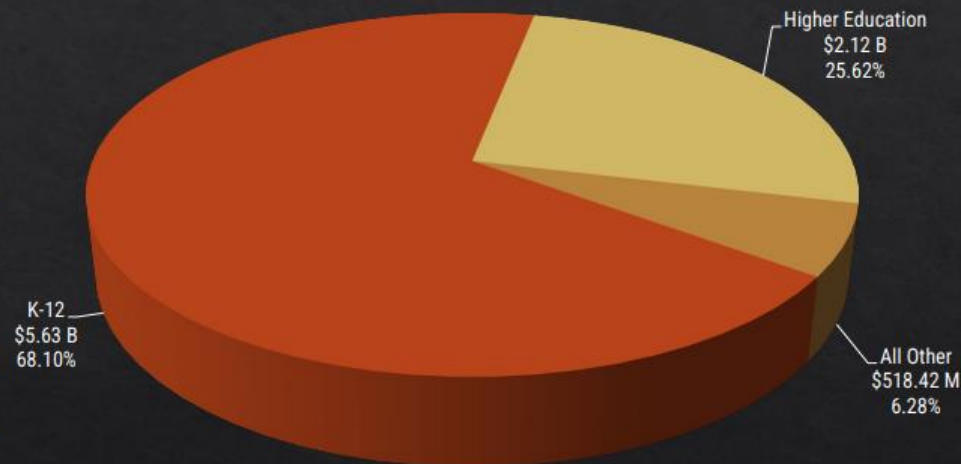
Appropriation of Education Trust Fund FY 2023 (As Enacted)

The Split:

K-12: 72.87%

Higher Education: 27.13%

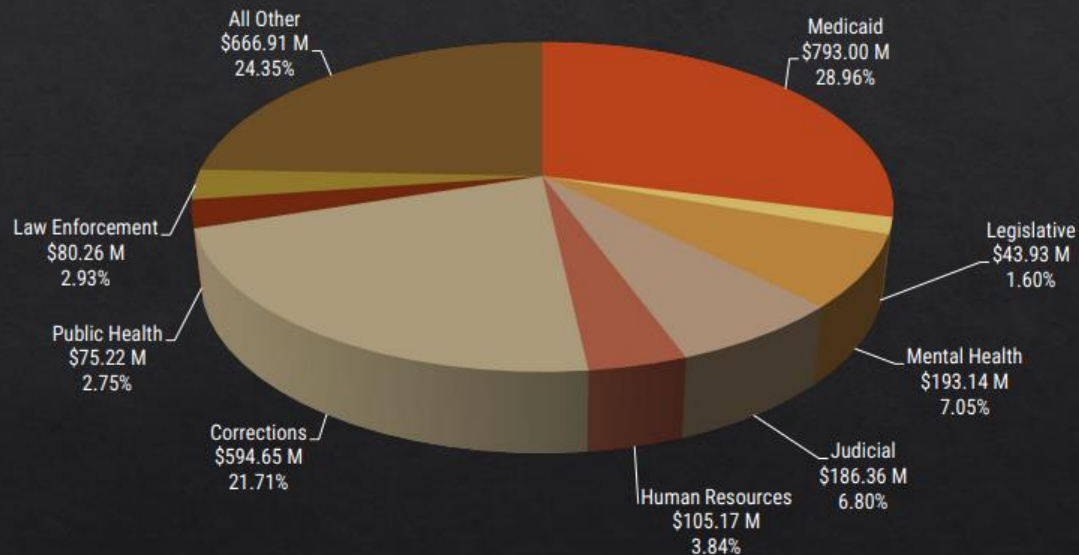
Total ETF: \$8.26 Billion



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.

Appropriation of State General Fund FY 2023 (As Enacted)



Total SGF: \$2.74 Billion

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.

State Funding of Public Schools In Alabama

Education Trust Fund

K-12 Programs

Colleges and Universities

Other Educational Programs

K-12 Programs

Foundation Program

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AASSP-AAMSP District Map
Updated August 2023

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 (FY24)

◦ K-3	14.25
◦ 4-6	20.06
◦ 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



Variables

<i>Grade Divisors</i>		<i>Instructional Support</i>	
Gr K	14.25	Teacher Materials	\$569.15
Gr 1	14.25	Technology	\$500.00
Gr 2	14.25	Library Enhancements	\$157.72
Gr 3	14.25	Professional Development	\$100.00
Gr 4	20.06	Textbooks	\$75.00
Gr 5	20.06	Common Purchase	\$0.00
Gr 6	20.06	<i>Transportation</i>	
Gr 7	19.70	Fleet Renewal	\$7,581
Gr 8	19.70	Trans Leave Rate	\$50
Gr 9	17.95	Trans Adjustment1	-\$86,216,726
Gr 10	17.95	Trans Adjustment2	-\$14,153,297
Gr 11	17.95	Trans Adjustment3	\$20,000,000
Gr 12	17.95	<i>Local Match</i>	
<i>Fringe Benefits</i>		Foundation Program	10.00
Peechip	\$800	PSF	\$215,000,000
TRS Tier 1	12.59%	PSF Adjustment	\$0
TRS Tier 2	11.57%		
FICA	6.20%	<i>Elementary Principal</i>	
Medicare	1.45%	Elementary Principal	.31
Unemployment Comp	0.1250%	Middle Principal	.35
Sick Days	5	Secondary Principal	.45
Personal Days	2	Unit Principal	.45
<i>Amended Leave Rate</i>		Elementary Asst Principal	.10
Certified Leave Rate	\$120	Middle Asst Principal	.10
<i>OCE</i>		Secondary Asst Principal	.10
OCE TRS Rate	12.19%	Unit Asst Principal	0.1
Oce Adjustment1	\$66,453,939	Elementary Counselor	.10
Oce Adjustment2	\$15,000,036	Middle Counselor	.00
<i>Other</i>		Secondary Counselor	.03
Contract Days FP	187	Unit Counselor	.03
Contract Days Support	182	Career Tech Counselor	.03
Contract Days Transportation	182	Career Tech Director	.45
Pay Raise % Support	0.02		
Pay Raise % Transportation	0.02		
(Foundation) <3	0.02		
<6	0.02		
<9	0.02		
<12	0.02		
<15	0.02		
<18	0.02		
<21	0.02		
<24	0.02		
<27	0.02		
27 +	0.02		





State Department of Education

FY2024 State Totals

FY 2024 - Enacted

STATE TOTALS	FY 2024		FY 2023	Change
Total ADM	726,266.93		723,670.03	2,596.90
Foundation Program Units				
Teachers	42,173.41		41,880.79	292.62
Principals	1,356.00		1,350.00	6.00
Assistant Principals	824.00		823.00	1.00
Counselors	1,458.00		1,453.50	4.50
Librarians	1,367.50		1,360.00	7.50
Career Tech Directors	240.25		239.25	1.00
Career Tech Counselors	71.00		71.00	0.00
Total Units	47,490.16		47,177.54	312.62
Foundation Program (State and Local Funds)				
Salaries	2,879,910,474		2,767,842,344	112,068,130
Fringe Benefits	1,067,871,104		1,041,847,846	26,023,258
Other Current Expense (\$23,068 /unit)	1,095,509,838	(\$21,175 /unit)	998,986,506	96,523,332
Classroom Instructional Support				
Student Materials (\$569.15/unit)	27,029,015	(\$900/unit)	42,459,786	-15,430,771
Technology (\$500/unit)	23,745,080	(\$500/unit)	23,588,770	156,310
Library Enhancement (\$157.72/unit)	7,490,127	(\$157.72/unit)	7,440,840	49,287
Professional Development (\$100/unit)	4,749,016	(\$100/unit)	4,717,754	31,262
Textbooks (\$75/adm)	54,379,239	(\$75/adm)	54,275,370	103,869
Student Growth	42,706,968		27,080,035	15,626,933
Total Foundation Program	5,203,390,861		4,968,239,251	235,151,610

State Funds				
Foundation Program ETF 	4,488,432,021		4,281,082,751	207,349,270
School Nurses Program	65,571,473		49,579,875	15,991,598
Salaries - 1% per Act 97-238	0		0	0
Technology Coordinator	20,871,392		20,413,129	458,263
Transportation Operations	380,799,955		355,984,794	24,815,161
Fleet Renewal (\$7,581 /bus)	51,573,543	(\$7,581 /bus)	49,754,103	1,819,440
Current Units	2,000,000		2,000,000	0
At Risk	22,492,734		20,967,734	1,525,000
Board Of Adjustment	750,800		750,800	0
Career Tech O and M	8,000,000		8,000,000	0
ETF Subtotal	5,040,491,918		4,815,613,221	224,878,697
Capital Purchase	215,000,000		215,000,000	0
Debt Service	532,864		532,864	0
PSF Subtotal	215,532,864		215,532,864	0
Total State Funds	5,256,024,782		5,031,146,085	224,878,697
Local Funds				
Foundation Program  (10 Mills)	714,958,840	(10 Mills)	687,156,500	27,802,340
Capital Purchase (0.501013 Mills)	35,835,042	(0.525333 Mills)	36,084,125	-249,083
Total Local Funds	750,793,882		723,240,625	27,553,257



Alabama Department of Education

FY2024 LEA Unit Breakdown

FY 2024 - Enacted

Pelham City

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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
Pelham City Board of Education		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.08	0.00	1.08
Pelham High School		1,070.70	59.65	1.00	2.00	2.50	2.00	0.00	0.00	0.00	67.15
Pelham Park Middle School		802.95	40.48	1.00	1.50	2.00	1.00	0.00	0.00	0.00	45.98
Pelham Ridge		775.80	49.21	1.00	1.00	1.50	1.00	0.00	0.00	0.00	53.71
Pelham Oaks		736.15	46.59	1.00	0.50	1.00	1.00	0.00	0.00	0.00	50.09
Totals:		3,385.60	195.93	4.00	5.00	7.00	5.00	0.00	1.08	0.00	218.01

177 Pelham City	FY 2024		FY 2023	Change
System ADM	3,385.60		3,440.50	-54.90
Foundation Program Units				
Teachers	195.93		197.93	-2.00
Principals	4.00		4.00	0.00
Assistant Principals	5.00		5.50	-0.50
Counselors	7.00		7.50	-0.50
Librarians	5.00		5.00	0.00
Career Tech Directors	1.08		1.08	0.00
Career Tech Counselors	0.00		0.00	0.00
Total Units	218.01		221.01	-3.00
Foundation Program (State and Local Funds)				
Salaries	13,409,897		13,081,317	328,580
Fringe Benefits	4,950,499		4,912,702	37,797
Other Current Expense (\$23,068 /unit)	5,029,086	(\$21,175 /unit)	4,679,887	349,199
Classroom Instructional Support				
Student Materials (\$569.15/unit)	124,081	(\$900/unit)	198,909	-74,828
Technology (\$500/unit)	109,005	(\$500/unit)	110,505	-1,500
Library Enhancement (\$157.72/unit)	34,384	(\$157.72/unit)	34,858	-474
Professional Development (\$100/unit)	21,801	(\$100/unit)	22,101	-300
Textbooks (\$75/adm)	253,920	(\$75/adm)	258,037	-4,117
Student Growth	0		252,045	-252,045
Total Foundation Program	23,932,673		23,550,361	382,312

State Funds				
Foundation Program ETF	18,822,713		18,752,221	70,492
School Nurses Program	328,203		257,554	70,649
Salaries - 1% per Act 97-238	0		0	0
Technology Coordinator	68,327		66,840	1,487
Transportation				
Transportation Operations	2,206,969		1,790,314	416,655
Fleet Renewal (\$7,581 /bus)	325,983	(\$7,581 /bus)	325,983	0
Current Units	0		0	0
Capital Purchase	921,052		948,890	-27,838
At Risk	91,085		70,476	20,609
Career Tech O and M	24,111		23,954	157
Total State Funds	22,788,443		22,236,232	552,211
Local Funds				
Foundation Program (10 Mills)	5,109,960	(10 Mills)	4,798,140	311,820
Capital Purchase (0.501013 Mills)	256,130	(0.525333 Mills)	251,230	4,900
Total Local Funds	5,366,090		5,049,370	316,720
<i>Monthly Allocation – (Foundation Program - EFT, School Nurse, High Hopes, 1% Salaries, Tech Coord, Transportation, At-Risk, and Preschool)</i>				
11 months	1,820,273		1,771,949	48,324
12th month	1,820,277		1,771,949	48,328

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 2024, Fiscal Period 00

177 - Pelham City Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$22,577,760.27	\$0.00	\$1,208,234.80	\$38,800.20	\$0.00	\$23,824,795.27
Federal Sources	\$0.00	\$3,191,491.00	\$0.00	\$0.00	\$0.00	\$3,191,491.00
Local Sources	\$26,015,610.19	\$2,255,928.58	\$0.00	\$0.00	\$410,970.00	\$28,682,508.77
Other Sources	\$69,470.15	\$36,000.00	\$0.00	\$0.00	\$0.00	\$105,470.15
Total Revenues:	\$48,662,840.61	\$5,483,419.58	\$1,208,234.80	\$38,800.20	\$410,970.00	\$55,804,265.19
Expenditures						
Instructional Services	\$24,177,991.74	\$1,587,016.57	\$0.00	\$0.00	\$40,175.00	\$25,805,183.31
Instructional Support Services	\$7,766,180.85	\$1,116,699.02	\$0.00	\$15,000.00	\$101,121.00	\$8,999,000.87
Operation & Maintenance Services	\$3,756,330.20	\$104,700.00	\$0.00	\$140,000.00	\$16,160.00	\$4,017,190.20
Auxiliary Services	\$2,450,817.10	\$3,029,249.15	\$0.00	\$0.00	\$900.00	\$5,480,966.25
General Administrative Services	\$1,845,783.75	\$175,598.80	\$0.00	\$0.00	\$0.00	\$2,021,382.55
Capital Outlay	\$0.00	\$0.00	\$0.00	\$4,906,499.00	\$0.00	\$4,906,499.00
Debt Service	\$0.00	\$17,000.00	\$5,276,368.49	\$0.00	\$0.00	\$5,293,368.49
Other Expenditures	\$440,238.96	\$192,640.92	\$0.00	\$0.00	\$147,950.00	\$780,829.88
Total Expenditures:	\$40,437,342.60	\$6,222,904.46	\$5,276,368.49	\$5,061,499.00	\$306,306.00	\$57,304,420.55
Other Fund Sources (Uses)						
Other Fund Sources:	\$321,862.22	\$985,119.54	\$4,068,133.69	\$3,500,000.00	\$9,600.00	\$8,884,715.45
Other Fund Uses:	\$8,457,765.23	\$137,993.22	\$0.00	\$0.00	\$61,920.00	\$8,657,678.45
Total Other Fund Sources (Uses):	(\$8,135,903.01)	\$847,126.32	\$4,068,133.69	\$3,500,000.00	(\$52,320.00)	\$227,037.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$89,595.00	\$107,641.44	\$0.00	(\$1,522,698.80)	\$52,344.00	(\$1,273,118.36)
Beginning Fund Balance - October 1:	\$12,699,890.12	\$3,198,816.91	\$417,070.27	\$1,594,448.72	\$294,468.62	\$18,204,694.64
Ending Fund Balance - September 30:	\$12,789,485.12	\$3,306,458.35	\$417,070.27	\$71,749.92	\$346,812.62	\$16,931,576.28

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
- 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

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

* County Millage Breakdown

State	6.5	.0065	0.65
County	7.5	.0075	0.75
School Dist 2* County	30	.030	3.00
Hoover Special School	22	.022	2.20
Alabaster City School	30	.030	3.00
Pelham City School	30	.030	3.00

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 \times .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

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

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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
LAUREN BUTTS
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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