

III. Appendices

a. Appendices

- i. Table of Contents for Appendices
- ii. How to Read the Budget
- iii. School Finance History
- iv. Fast Facts About the District
- v. Maps & Boundaries
- vi. Staffing Allocations Rules & Formulas
- vii. Salary Schedules
- viii. Government Finance Officers Association (GFOA) Standards
- ix. Glossaries
- x. Index

A book's appendix captures odds and ends. This one is no different. Listed here you will find items included in some districts' appendices, but also some that are simply items of interest.

Please review and comment, sharing your observations about what items might be included in San Diego's appendix. If you have a helpful idea about what else might be included, please write a note.

Thank you.

**In an extensive budget book that has
an extensive set of appendices, there
is sometimes a table of contents for
that section.**

No examples this time.

**Just a place holder for an idea,
should we need one.**

Thank you.

How to Read a Budget is sometimes included in the front of the budget book, occasionally in the appendix and sometimes at the start of the financial section.

For the uninitiated, it can be a friendly place to get some helpful directions...or just a place to get more confused.

Here are three examples to show it can be done.

As always, please write down your ideas and observations.

Thank you.

Choose Your Favorite

HOW TO READ A BUDGET:

- O Boston Public Schools**
- O Boulder Valley School District**
- O Chicago Public Schools**

Observations:

HOW TO READ A BUDGET

**BOSTON
PUBLIC SCHOOLS**

How to Read the Budget Document

The Boston Public Schools Budget Document, while a public document, can sometimes be confusing to the lay reader. A minimum base of information and knowledge of a few important assumptions are critical to understanding the document. This section will attempt to provide the reader with the necessary information to make the budget document a meaningful and useful blueprint of the financial and policy plans of the Boston Public Schools.

FISCAL YEAR

The Boston Public Schools organizes its financial activity based on a fiscal year, which roughly coincides with and encompasses the school year. The notation "FY 2008" refers to fiscal year 2008, which runs from July 1, 2007 through June 30, 2008.

FUNDS

The money that is spent on the Boston Public Schools is divided into two main categories: general fund and external funds.

GENERAL FUND refers to the money that is allocated to the schools by the city budget. The general fund includes money from the state that is sent to the City of Boston to assist with public education reform. The general fund is made up of two component funds: the General School Purposes (GSP) fund and the Alterations and Repairs (A&R) fund. The A&R fund is money which is earmarked for repairs and maintenance of schools. It is required by law.

EXTERNAL FUNDS are all those dollars that support public education in Boston but which come from sources other than the City of Boston. External funds include federal and state grants for various programs (the largest of which is the Federal Title I program), competitive grants from various sources, private foundation contributions, and "reimbursement" grants which pay back the BPS for programs such as school lunches.

ALL FUNDS refers to the sum of general fund monies plus external funds. For example, the general fund budget of the vocational /technical education program in FY 2008 is \$4.3 million dollars, and vocational education will receive \$1.2 million in external funds. Its "all funds" budget is therefore \$5.5 million dollars. The Budget Office is moving toward an all funds approach to budgeting because it gives the public and the schools a better sense of the total resources that are available for education and programs that support education.

POLICY, EXPENSE CODE, AND PROGRAM SECTIONS

The budget document attempts to present the proposed financial activity of the Boston Public Schools from a number of perspectives.

The **POLICY** presentation explores the outcomes and financial implications of specific School Committee decisions ("policies" in the broad sense of the word). The policy section outlines several important initiatives of the Boston Public Schools, and delineates what outcomes have been achieved (or are hoped to be achieved) by funding those particular policies.

How to Read the Budget Document (continued)

The **EXPENSE CODE** presentation is a traditional "line item" budget which is organized around the proposed level of spending for a number of expense categories, including salaries, benefits, supplies, equipment, etc. It essentially tells us what we buy with the available money.

The **PROGRAM BASED BUDGET** presents what we do with available funding in terms of educational and support programs, such as regular education instruction, special education, student / school support, etc. An "all funds" presentation of proposed spending has been integrated into the program based budget.

BUDGET VS. ACTUAL

Approximately 12–18 months of educating children intervene between the development of a budget and the final accounting at the end of a fiscal year. Therefore, the actual expenditures (and actual number of employees or students) may not perfectly match the budgeted figures. For the most part, comparisons of spending and employees compare budgeted figures from the current fiscal year (and the previous fiscal year in the program based budget) to proposed budgeted figures for the coming fiscal year.

There are three notable exceptions. Historical comparisons of expenditures (in the Expense Code section), grants (in the External Funds section) and personnel (in the Staffing section) are based on actual figures.

FTEs

The acronym **FTE** stands for **FULL TIME EQUIVALENT**. FTE refers to the number of employee positions, where each part-time position is counted as a fraction of a full-time position. For example, if a central administrator works twenty hours a week year-round, she would be counted as 0.5 FTE. If she works forty hours a week year-round, she would be counted as one FTE.

If You Have Questions...

... please contact these BPS staff members.

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HOW TO READ A BUDGET

**BOULDER VALLEY
PUBLIC SCHOOLS**

Understanding the Budget

This document is designed to provide information about the financial condition of the Boulder Valley Public Schools. A budget is a planning tool for determining expenditure estimates in relationship to resources. The budget incorporates the District's goals and guides the operation of the District for the upcoming year. The 2006-07 Revised Adopted Budget document provides summary information for a broad look at the financial plan of the District.

The contents are organized in ten sections:

1. **Introductory Material:** Presents information about the Boulder Valley School District, taxpayer and mill levy information, the budget development calendar and the significant budget changes from the previous year.
2. **Goals:** In the context of supporting student achievement, this chapter links the historical changes in students, funding, and expenditures to District strategic priorities and the budget priorities for the ensuing fiscal year. Also, included is the current District statement outlining plans to spend the one percent funding associated with Amendment 23.
3. **District Budget Summaries:** Provides a 3-year beginning balance, revenue, expenditure, transfers, emergency reserves, and ending balance summaries for all of the District's funds, and a comparison of Boulder Valley expenditures to other Colorado districts.
4. **General Operating Fund:** Outlines the revenue assumptions and expenditures planned in the District's operating fund.
5. **Program Summaries:** Contains a three-year comparison of major District programs areas, as well as detailed reports of programs, schools and departments.
6. **Staffing Summaries:** The General Operating Fund personnel information is summarized in this section, including the school staffing formulas.
7. **Other Funds:** Provides 3-year summary and current year detail about the District's funds other than the General Operating Fund and the charter schools.
8. **Component Units:** This section presents charter schools as component units of the District.
9. **Glossary:** Contains a glossary of terms used in the budget document.
10. **Appendix:** Includes historical information on the Boulder Valley School District's assessed valuation, mill levies, enrollment and pupil count funding. The Colorado Department of Education (CDE) critical dates. The District's current debt schedules and policies are also included.

The 2006-07 Revised Adopted Budget line item detail is available for public review in the Budget Services Office and the Superintendent's Office at 6500 East Arapahoe in Boulder, (303) 447-5193.

The 2006-07 Revised Adopted Budget is also available in PDF format on our website at: www.bvgsd.org, or a CD ROM may be purchased in the Budget Services Office for a nominal fee.

For additional information regarding the District's financial information, readers should refer to the Comprehensive Annual Financial Report for the fiscal year ended June 30, 2006, which includes audited financial statements. The Comprehensive Annual Financial Report (CAFR) for 2005-06 is also available on the budget page of the District's website.

HOW TO READ A BUDGET

**CHICAGO
PUBLIC SCHOOLS**

**WHAT'S NEW/HOW TO READ
THE BUDGET DOCUMENT**

WHAT'S NEW/HOW TO READ THE BUDGET DOCUMENT

The Chicago Public Schools *FY2007 Budget* is the financial and policy plan adopted by the Chicago Board of Education for the fiscal year that begins July 1, 2006, and ends June 30, 2007. The fiscal year encompasses 12 months, as mandated by the 1995 Amendatory Act enacted by the Illinois legislature.

The full plan is presented in two distinct parts, each published as a separate public document:

1. Subsequent to Board approval (usually at the June Board meeting), the *FY2007 Budget* includes line-item expenditure detail, summary financial tables, and narrative overviews of Chicago Public Schools (CPS) programs, goals, and financial policies and procedures. This is detailed in the sections that follow.
2. The *Capital Improvement Program* (CIP) provides a detailed plan for capital improvement spending for the entire District over the next four years. The *FY2007 Budget* includes a graphic and brief narrative overview of the CIP. For a full examination of the CIP, refer to the CIP document.

The Budget Book:

This year, the budget book is different. In an effort to be efficient and user-friendly, the budget book is presented in two formats. The *hard copy* summarizes FY 2007 CPS budget information. Several sections have been consolidated or removed while others have been created or revised to allow for more transparency on how funds are allocated. Included in the *compact disc* is detailed information on school income statements, educational improvement programs, administrative units, school and school-based units, and positions. Together, both formats provide a detailed description of the FY 2007 CPS Budget.

Included in Hard Copy:

Budget Overview/Educational Initiatives – This section is a consolidation of the *Letter from the CPS Chief Executive Officer* and the *Budget Overview*. It provides a summary of how funds and positions are allocated to reflect specific educational goals. Educational goals are reflected through educational programs funded in the budget year, and operational goals are listed for the Board to provide services to schools in a more cost-effective and efficient manner. This section also provides a description for each educational program funded this year.

Summary Financial Tables – The proposed budget, a product of the policy outlined in the first section, is presented in this section. Included tables are: an estimated combined balance sheet; and revenue and expenditure summaries for the General, Special Revenue, and Debt-Service Funds. New this year, the operating funds have been separated from the capital projects funds to facilitate the review of this document. This section also shows a proposed budget table organized by funds, units, and expenditure groups.

Resources Analysis – The Resources Overview indicates how CPS is financed. Detailed tables, graphs, and narrative analyses are provided to illustrate where educational funds come from and how much they are affected by local, state and federal governments. Each revenue source is described in detail to give insight to how each generates funds. Toward the end, a revenue history table is attached to provide a historical perspective for all funds.

Expenditure Analysis – In order to show how the Board's policy translates into actual spending plans, this section analyzes expenditures in a number of different ways: how funds are budgeted; which educational programs are budgeted; and how much is budgeted for salaries and benefits needed to offer educational programs. This section also provides an expenditure history table to offer historical information about each expenditure type. New this year, a year-to-year comparison of administrative units by positions and overall budget is included.

Debt Service Funds Analysis – This section provides detail on the Board's total debt issues and presents current and long-term debt service requirements. In addition, it explains how the Board raises revenues to meet debt payments. Public Building Commission (PBC) lease payments, alternate General Obligation bonds, and Intergovernmental Agreement bonds in the Debt Service Funds are used to finance capital improvement projects for school facilities.

Capital Projects Funds Analysis – The Capital Projects Funds section analyzes revenues and expenditures regarding the Capital Improvement Fund. It explains the purpose of each fund and identifies their respective revenue sources. This section also explains the operating impact of new construction. For a specific listing of projects or for more information on CPS capital funds, please refer to the CIP document.

School Budget Development and Funding – A major component of the CPS budget is the school-based budget. This section describes how school allocations are determined using formulas unique to specific funding including local, state, and federal sources. This section also describes the process used to develop the CPS annual plan as it relates to goals, departmental plans and budgets, and their review process.

District-wide Report – New this year, this section provides a summary of how operational funds fall within specific educational and support services categories. The report serves as a district-wide snapshot of where funds are allocated in FY 2007 for salaries, benefits, commodities and utilities, non-personnel services, and other charges.

Student Profile – The Student Profile section provides statistics on CPS demographics, performance levels, staffing distribution, and infrastructure. Included are student average test scores and other statistics that illustrate the special needs of a school, such as family income levels and attendance. Charts and graphs illustrate CPS trends over time and comparisons to state statistics.

Budget Resolution – The resolution for adopting the FY2007 budget is documented here.

Glossary – The final section of the budget includes definitions of financial and educational terms used throughout the document.

Map – A map of the City of Chicago showing location of all CPS high schools and elementary schools is included at the end of the document.

Included in Compact Disc:

Budget Process – The Budget Process section provides an overview of the preparation and distribution of the CPS annual budget. Legal requirements that govern the budget process and the stages of budget development are discussed in this section.

Financial Policies – Policies and procedures that guide the fiscal responsibilities of CPS are discussed in this section. Accounting principles and internal control policies are reviewed in detail.

Additional Financial Tables – This section includes reports on the following: Distribution of appropriations by major fund categories and unit groups, appropriations by functions and organization level, a summary of appropriations by fund and organizational units, and a summary of appropriations by funds, units and object groups.

Administrative Unit Detail - *All Funds and By Fund* – This section identifies expenditures for every Administrative unit along with the line-item detail organized by fund and budgetary unit or department. Within each budgetary unit, a line-item budget and a detailed personnel listing are provided by fund. In addition to the FY2007 proposed budget, figures for the FY2006 adopted budget, FY2006 current budget, and FY2005 actual expenses are provided for comparative purposes. This level of summary is provided for every unit in each of the funds in which the unit is budgeted. For example, Specialized Services (unit 11610) is budgeted in 4 funds: the General Fund, the Federal Special Education IDEA Program, Miscellaneous Federal/State Grants, and the Public Building Commission Fund. A separate budget for each fund can be found in this document. Continued refinement of Administrative services results in changes in the line-item detail. Entire units may have been discontinued or transferred and therefore show no appropriations in the 2006-2007 column. Alternatively, newly created units for FY2007 will have no prior year information.

Schools and School-Based Programs Unit Detail - *All Funds and By Fund* – This section identifies expenditures for various types of schools and school-based programs, including general high schools, vocational high schools, elementary schools, and special education schools. Spending on specific items such as teacher salaries, school supplies, and transportation, is reported. Also included is a position analysis by job title. This section also divides spending in various types of schools by fund.

Legacy Unit Oracle Unit Conversion Table – Over the last year and a half, CPS has implemented a new budgeting system that uses different chart of account values. A translator is provided to assist in the review of unit numbers.

School Segment Report - New this year, this section provides a summary of how operational funds fall within instruction, administration, support services, and facilities support at the school level. It also serves as a snapshot of where funds are allocated in FY 2007 for salaries, benefits, commodities and utilities, non-personnel services, and other charges along with school information and demographic data. Individual school reports providing similar information will also be available on compact disc in the final book.

**School finance can be
daunting for anyone.**

**How are our schools funded?
What is the history?
How is the lottery money used?**

**Here are two examples
where districts have at least tried to
give an answer.**

**Please write your observations and
let us know what kind of answer we
should provide...or if any kind of
answer will ever
suffice.**

Thank you.

Choose Your Favorite

SCHOOL FINANCE:

- ☐ Boulder Valley School District**
- ☐ Los Angeles Unified School District**

Observations:

SCHOOL FINANCE

**BOULDER VALLEY
SCHOOLS**

Understanding School Finance



How Does Supporting Education Impact Your Taxes?

Local tax money goes to the county treasurer who in turn distributes it to each governmental entity in the county.

Doing the Math:

State law sets the property tax assessment rate. In the 2007 collection year, homeowners will pay an assessment rate of 7.96 percent of the actual assessed value of their home, while businesses will pay a 29 percent assessment rate.

Here's how the math works for each \$100,000 in home value:

- First, 7.96 percent of assessed value is calculated to be \$7,960. That's the amount on which taxes are based.
- One tax mill is equal to 1 cent on \$10. So, \$7,960 in value multiplied by .001 equals \$7.96 per mill.
- In 2007, the Boulder Valley School District tax rate is 39.564 mills or \$314.93 in taxes per year for each \$100,000 of assessed home value.

You can use the same formula to calculate your property taxes for your schools if you know your home's assessed value.

The same calculations based on a 29 percent business rate net \$1,147.36 in school taxes for each \$100,000 of taxable business property.



Amendments that affect school funding:

TABOR:

Colorado's "Taxpayer's Bill of Rights" – also known as TABOR – sets taxing and spending limits on all levels of government in the state, from special districts such as fire protection and schools to county and state governments. TABOR's primary objective is to "restrain the growth of government" as stated in the Colorado Constitution.

TABOR has many provisions that impact school funding from the state. The most significant limitations are:

- TABOR requires voter approval of tax increases.
- TABOR limits revenue collections.
- TABOR limits spending.

TABOR also impacts district spending as the law requires that a school district hold 3% of expenditures in reserve. This reserve can only be spent in an emergency situation which *excludes* economic conditions, revenue shortfalls or salary and fringe benefit increases.

Referendum C:

In November 2005, Colorado voters passed Referendum C, which temporarily overrides the current TABOR revenue formula that limits annual growth in state revenues to the rate of change of inflation plus population. With no increase to current tax rates, Referendum C allows the state to keep and spend the revenue it collects under current rates for the next five years. The revenue retained by this change will be used to fund healthcare, K-12 and higher education, pension plans for fire fighters and police officers, and pay for specifically identified DOT transportation projects. The goal of the referendum is to restore budget cuts since 2001 and reset the base funding level, temporarily reversing the ratchet effect of TABOR.

Amendment 23:

In November of 2000, Colorado Taxpayers approved Amendment 23 to the Colorado Constitution. This Amendment guarantees increases in funding to public elementary and secondary schools at a rate of inflation plus 1 percent for a total of 10 years. The increase is guaranteed at the rate of inflation thereafter. The goal of this amendment is to restore public education funding back to 1988 funding levels.

SCHOOL FINANCE

**LOS ANGELES
UNIFIED SCHOOL DISTRICT**

APPENDIX B

HOW EDUCATION IS FUNDED IN CALIFORNIA

Historically, local property taxes have been the major source of funding for public schools, with property tax rates set by local school boards, other local officials, or directly by the citizens. This led to dramatic differences in school district funding, usually depending on the relative property wealth of the surrounding community. During the 1970s and 1980s, courts in many states, including California, ruled that these wealth-related differentials in school support needed to be eradicated. In California, this led to a series of actions aimed at reducing the dramatic differences in school district funding levels.

As a result, California schools today receive the large majority of their funding from the State, primarily from income and sales tax revenues, but also from local property taxes that are collected at the local level but distributed by the State. By their nature, income and sales taxes are more volatile revenue sources than property taxes; during periods of financial downturns, employees may be laid off and securities values may decline, leading to fewer purchases, and less income and capital gains available to be taxed.

California school districts therefore face dramatic cyclical funding variations as the economy rises and falls. Further, California's Governor and State Legislature, whose vote on the State Budget Act determines how State funds may be spent, have enormous control over the ability of local school districts to utilize funding to meet the specific needs of their students. It is estimated that approximately 60% of all school district funds in California are general purpose in nature; the remaining 40% are restricted to specific purposes, such as the needs of special education students, low income students, limited English-proficient students, and specific grade levels. This greatly constrains local boards of education in their spending decisions. They are further constrained in their ability to raise taxes independently of the State. Bond issues, usually limited to building programs, require a 55% vote for passage; parcel tax measures require a 2/3 vote.

The following provides information on past legislation and court rulings that have greatly affected California's educational funding (many of these rulings have been amended by subsequent legislation):

Senate Bill 90 (1972) – In 1972, the Legislature established revenue limits for California public schools, placing ceilings on the amount of tax money each district could receive per pupil. The 1972-73 general purpose spending level became the base amount in determining each district's annual revenue limit. This was the beginning of the shift from local to State control of school finance in California.

Serrano v. Priest (1976) – This is the 1976 California Supreme Court decision that found the existing system of financing schools unconstitutional because it violated the equal protection clause of the State Constitution. The court ruled that property tax rates and per pupil expenditures should be equalized and that, by 1980, the difference in revenue limits per pupil should be less than \$100 (the "Serrano band"). This allowable difference in revenue limits has subsequently been adjusted for inflation. In equalizing funding, districts are divided into three types: elementary, high school, and unified. They are then further divided into small and large districts to ensure that appropriate funding comparisons are made. Special purpose or "categorical" funds are excluded from this calculation.

Assembly Bill 65 (1977) – In response to the *Serrano* decision, the California State Legislature passed AB 65, creating an annual inflation adjustment based on a sliding scale in order to equalize revenue limits among districts over time. Higher inflation increases were provided to districts with low revenue limits, with lower (occasionally no) inflation adjustments for high revenue districts.

Proposition 13 (1978) – This constitutional amendment (the "Jarvis Amendment") approved by California voters in 1978 limits property taxes to 1% of a property's assessed value, and caps increases in assessed value at 2% annually or the percentage growth in the Consumer Price Index, whichever is less. It also mandated a 2/3 vote for approval of new taxes, such as parcel taxes.

Budget Development Calendar (cont'd).....

August 21 - 2007-08 Final Budget to Board

September 4 - 2007-08 Final Budget adopted by Board following mandatory public hearing

September 8 - 2007-08 Final Budget submitted to LACOE

APPENDIX B

HOW EDUCATION IS FUNDED IN CALIFORNIA

Assembly Bill 8 (1978) – In response to Proposition 13, the Legislature established a formula for dividing property taxes among cities, counties, and school districts. This shielded schools from some of the measure's effects. In the process, the State replaced the lost property taxes and effectively took control of school district funding.

Gann Limit (Proposition 4, 1979) – Proposition 4 created a constitutional limit on government spending at every level in the State, including school districts. No agency's expenditures can exceed its Gann Limit, which is adjusted annually for inflation and population increase.

Senate Bill 813 (1983) – SB 813 provided additional money to school districts through equalization of revenue limits and new categorical programs, longer school day/year, and higher beginning teachers' salaries. It also established statewide model curriculum standards.

Lottery Initiative (1984) – In November 1984, voters approved Proposition 37, a constitutional amendment establishing the California State Lottery. Provisions guarantee that a minimum of 34% of total lottery receipts be distributed to public schools, colleges, and universities. Funds are to supplement, not replace, State support for education. Lottery funds cannot be used for purchase or construction of facilities, for land, or research. Under Proposition 20, passed in March 2000, 50% of lottery funding above the 1997-98 funding level must be used for purchase of instructional materials.

Proposition 98 (1988) – This constitutional amendment guarantees a minimum funding level from State and property taxes for K-14 public schools in a complex formula based on State tax revenues. It also requires each school to prepare and publicize an annual School Accountability Report Card (SARC) that covers at least 13 required topics. A 2/3 vote of the Legislature and the Governor's signature are required to suspend Proposition 98 for a year.

Proposition 111 (1990) – This constitutional amendment changed the inflation index for the Gann Limit calculation, effectively raising the limit. Additionally, the minimum Proposition 98 funding guarantee was changed to reflect the growth of California's overall economy. It did so by shifting the adjustment from the growth of per capita personal income (which historically has tended to be a lower amount) to the growth in State per capita General Fund revenues plus one-half percent.

Assembly Bill 1200 (1991) – AB 1200 established a system for school district accounting practices that specifies how districts must report their revenues and expenditures. It requires that districts project their fiscal solvency two years out, and provide the State with Board-approved financial interim reports twice annually. County offices of education are made responsible for monitoring and providing technical assistance to their districts. AB 2756 (2004) adds to the responsibilities and control of county offices of education over the budget and expenditure reporting of local districts.

Class Size Reduction, K-3 (SB 1777, 1996) – This legislation provided incentives for school districts to reduce K-3 classes to a pupil-teacher ratio of no more than 20 to 1, and provided additional funding to districts that met these ratios. A one-time allocation of \$25,000 per added classroom was also made available.

Senate Bill 1468 (1997) – This legislation changed the way average daily attendance (ADA) is counted, largely eliminating the concept of "excused absences" and basing ADA on students who are actually at school. To ensure that districts did not lose a large proportion of their revenue, the per-pupil revenue limit rate was adjusted by the average attendance rates of each individual school district.

Assembly Bill 1600 (1999) – This bill gave charter schools the option to receive funding directly from the State, rather than from their local district, in the form of a block grant.

Source: This section of the budget relies heavily on information found in the *State Funding of K-12 Education* section of the State Funding of Education website, and from *EdSource*.

APPENDIX C

AVERAGE DAILY ATTENDANCE

General Description

Average Daily Attendance (A.D.A.) is a measure of pupil attendance that is used as the basis for providing revenue to school districts, as well as a means of measuring unit costs.

Only actual in-seat attendance is counted in computing A.D.A. Prior to 1998-1999, excused absences were counted towards A.D.A. Generally, A.D.A. is calculated by dividing the total number of pupil days of actual attendance by the number of days actually taught in a State reporting period. An exception to this procedure involves the use of fixed divisors (in place of the number of days taught) in calculating A.D.A. for Adult Education and Regional Occupational Centers and Programs, and for Community Day Schools.

Summer School and other supplemental hourly programs generate hours of attendance, not A.D.A..

A.D.A. is reported to the State three times annually:

- | | |
|----------------------------|---|
| First Period (P-1) | This reporting period extends from July 1 through the school month ending on or before December 31. Summer School hours are initially reported in this period.

This report is used to estimate the amount that will be required for the State to provide the legally authorized revenues to school districts. It also serves as a basis for State progress payments to districts during the second semester. |
| Second Period (P-2) | This reporting period extends from July 1 through the school month ending on or before April 15. Hours generated by Summer School and other supplemental hourly programs are reported in this period. This report is used by the State to apportion most budget year revenues to school districts. |
| Annual | This reporting period extends from July 1 through June 30 of the year being reported. Annual A.D.A. is used primarily to develop unit program costs. Adult Education Programs, Regional Occupational Centers, Regional Occupational Programs, Community Day Schools (both base and additional funding), Special Education Nonpublic Schools, and Lottery are apportioned revenues based on annual A.D.A. Revenues for Summer School and other supplemental hourly programs are calculated based on hours reported in this period. |

Fast facts.

**We already have a document that we
use in the district.**

**Have we ever thought to include it in
our budget?**

**Some districts do.
Some districts don't.**

**The Government Finance Officer's
Association suggests that
we do.**

Please give us some quick thoughts.

Thank you.

Choose Your Favorite

FAST FACTS:

- O Boston Public Schools**
- O Boulder Valley School District**
- O Charlotte-Mecklenburg Schools**
- O Chicago Public Schools**

Observations:

FAST FACTS

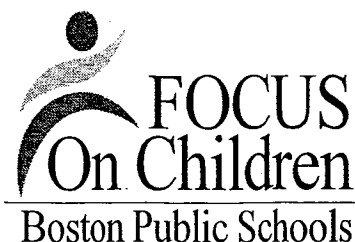
BOSTON PUBLIC SCHOOLS

BPS FACTS

No. 10

March 2007

Published by the BPS Communications Office 3/14/07



Boston Public Schools at a Glance 2006-2007

OUR MISSION

We welcome the children of this city into the Boston Public Schools, where effective teaching and learning prepare all of our students to achieve at high levels, and where the entire community works together to focus on children.

SCHOOLS & STUDENTS

There are **145 schools** in the BPS:

- 6 early learning centers (K-grade 1)
- 64 elementary schools (K-5)
- 14 elementary & middle schools (K-8)
- 18 middle schools (6-8)
- 1 middle & high school (6-12)
- 30 high schools (9-12)
- 3 "exam" schools (7-12)
- 6 special education schools (K-12)
- 3 alternative (at-risk) programs

Of these, 18 are **pilot schools** (1 early learning center, 3 elementary, 4 K-8, 2 middle, 8 high); and 2 high schools are **Horace Mann** charter schools approved and funded by the BPS.

SY07 enrollment is 57,000 including:
5,820 students in kindergarten (K0-K2)
20,060 students in grades 1-5
12,270 students in grades 6-8
18,850 students in grades 9-12

Student demographics:

42% Black 9% Asian
34% Hispanic <1% American Indian
14% White

71% of BPS students are eligible to receive **free & reduced-price meals** in school (63% free, 8% reduced).

Students who don't attend the BPS:

Of the **77,000** (est.) school-age children living in Boston, about **19,930** (26%) do not attend Boston public schools. They are:

45% Black 11% Hispanic
40% White 3% Asian

Of these students:

- 12,200 go to private and parochial schools
- 3,000 go to suburban schools through METCO
- 4,260 go to public charter schools
- 480² are placed by the BPS Special Education Dept. in non-BPS schools and programs
- 200 are home schooled

¹BPS data, 4/06 ²380 in 2/07

STAFF

The **2006-07 BPS budget** (all funds) includes **9,133 staff positions** (FTE), an increase of 45 positions from FY06. Here is a comparison of budgeted positions:

FY06	FY07
4,817	4,809
670	680
501	501
1,127	1,177
356	355
1,138	1,137
478	475

Demographics:	Teachers	Principals
Black	25%	46%
White	61%	33%
Hispanic	9%	17%
Asian	5%	4%

Qualifications of BPS Teachers:

91% are licensed
93% of core academic teachers (FTE) are identified as highly qualified

LEADERSHIP

Superintendent..... Michael Contompasis
Acting Deputy Superintendent for Teaching & Learning Sonja Brookins Santelises
Deputy Superintendents for Clusters & Schools..... Dr. Ingrid Carney, Dr. Muriel Leonard, Dr. Janet Williams
Deputy Superintendent for Family & Community Engagement...Karen Richardson
Chief Communications Officer..... Christopher Horan
Chief Financial Officer John McDonough
Chief Information Officer Kimberly Rice
Chief Operating Officer..Dr. James McIntyre
Chief of StaffAnand Vaishnav

BOSTON SCHOOL COMMITTEE

The BPS is governed by a seven-member **School Committee**, appointed by the Mayor from among nominees recommended by a broad-based Nominating Committee. Members serve four-year terms. Current members appointed by Mayor Thomas M. Menino and term expiration dates are:

- Dr. Elizabeth Reilinger, *Chair* 1/2/10
- Marchelle Raynor, *Vice-chair* 1/7/08
- Dr. Angel Amy Moreno 1/7/08
- Michele Brooks 1/5/09
- Helen Dájer 1/2/10
- Rev. Dr. Gregory Groover 1/3/11
- Alfreda Harris 1/3/11

THE SIX ESSENTIALS

Focus on Children II is the BPS's school improvement plan. Its goal is to ensure that all students achieve academic proficiency. It states that instruction will be organized around these **Six Essentials for Whole School Improvement**:

1. Use effective instructional practices and create a collaborative school climate to improve student learning
2. Examine student work and data to drive instruction and professional development
3. Invest in professional development to improve instruction
4. Share leadership to sustain instructional improvement
5. Focus resources to support improvement in instruction and in student learning
6. Partner with families and the community to support student learning.

CONTACTING THE BPS

Boston Public Schools
26 Court St.
Boston, MA 02108-2505
www.bostonpublicschools.org

Main telephone number617-635-9000
Communications.....617-635-9265
FAX617-635-9568
communications@boston.k12.ma.us
Superintendent.....617-635-9050
FAX617-635-9059
School Committee617-635-9014
FAX617-635-9689

The Boston Public Schools does not discriminate on the basis of race, color, age, disability, sex, religion, national origin, or sexual orientation, and does not tolerate any form of discrimination, intimidation, threat, coercion, and/or harassment that insults the dignity of others by interfering with their freedom to learn or work.

The appointed School Committee replaced a 13-member elected committee in January 1992, as the result of a 1991 referendum. In a 1996 referendum, voters chose to retain the appointed committee rather than return to the 13-member elected committee.

SPECIAL EDUCATION

About 11,170 students with disabilities (20% of total) are enrolled in special education programs, including:

- 5,510 students with mild to moderate disabilities
- 4,970 students with more severe disabilities who attend special BPS schools and programs
- 380 students with severe disabilities who attend private day and residential schools
- 310 students, ages 3-4, in Early Childhood programs

In addition, about 430 students enrolled in non-BPS schools receive some special education services in BPS schools.

ENGLISH LANGUAGE LEARNING AND SUPPORT

About 10,390 students (18%) are "English language learners" (ELL) or "limited English proficient" (LEP): English is not their first language, and they are moving to meet the district's criteria of an English proficient student. All receive English language support from highly qualified teachers of English. Approximate ELL enrollment by program, grades K-12, is:

Sheltered English Instruction (SEI).....	8,140
Transitional Bilingual Education (TBE).....	170
Two-way *	310
* Students whose first language is Spanish and whose first language is English learn together in both languages.	
Regular ed. LEP students whose parents/guardians have opted out of all BPS ELL programs.....	1,760

The five most common home languages of ELL students are:

Spanish	6,020
Haitian creole	890
Chinese	840
Cape Verdean creole	680
Vietnamese	570

BPS English language learners come from 47 different countries.

CLASS SIZE

Under the contract (9/1/03-8/31/06) between the BPS and the Boston Teachers Union, the maximum numbers of students per teacher in regular education classes are:

K1-Gr. 2	Gr. 3-5	Gr. 6-8	Gr. 9-12
22	25	28	31

Many classes are smaller than this. The BPS's FY06 ratio of all students to all teachers is 12.4 to 1. The Mass. ratio is 13.5 to 1.

HISTORY: FIRST IN AMERICA

- Boston Latin School: oldest school, 1635
- Mather: oldest elementary school, 1639
- BPS: first public school system, 1647
- English High: first public high school, 1821

STUDENT ACHIEVEMENT & OUTCOMES

Mass. Comprehensive Assessment System (MCAS). On the 2006 statewide tests, the % of students who "passed" (performed at levels *Needs Improvement*, *Proficient* and *Advanced*) and % change from 2005 were:

Grade	Test	BPS	% ↑/↓	State	% ↑/↓
3	Read	78%	↑ 1%	92%	↑ 1%
4	ELA	72%	↓ 1%	88%	↑ 2%
4	Math	73%	↑ 5%	85%	↑ 2%
5	Science	66%	↑ 2%	89%	0%
6	Math	50%	↓ 1%	75%	↑ 1%
7	ELA	80%	↓ 3%	91%	↑ 2%
8	Math	52%	↑ 2%	71%	↑ 2%
8	Science	42%	↓ 1%	75%	↑ 1%
10	ELA	85%	↑ 12%	93%	↑ 3%
10	Math	78%	↑ 11%	88%	↑ 3%

MCAS Competency Determination (CD). As of June 2006, 82% of the 4,266 members of the BPS Class of 2006 and 76% of the 4,014 members of the Class of 2007 had passed MCAS in English language arts (ELA) and math.

SAT Results. Average scores on the SAT Reasoning test for the Class of 2006 were:

	BPS	Mass.	US
Critical reading	434	513	503
Mathematics	451	524	518
Writing	431	510	497

Dropout Rates, Grades 9-12

% of students who dropped out in one year:

SY04: 8.4% SY05: 8.4%

% of 9th graders who dropped out over five years:

1999/03: 21.1% 2000/04: 21.6%

Class of 2006 4-year graduation rate:

Outcome	% ▲	Adj. % ■
Graduated in 4 years	59%	67%
Still in school	17%	14%
Non-grad completers	2%	1%
Earned a GED	2%	2%
Dropped out	20%	16%
Excluded (expelled)	<1%	<1%

▲ N = 4,759. Students who entered grade 9 in 2002 + transfers in - transfers out.

■ N = 3,451. Excludes transfers in.

After high school. Nine months after graduation, 70% of the Class of 2005, or a family member, responded to a survey for the Boston Private Industry Council on education and employment. They reported:

- 41% are in school and not working
- 36% are in school and working
- 16% are working only
- 1% are in the military
- 4% are jobless but looking for work
- 2% are 'none of the above'

SCHOOL CHOICE

Elementary and middle schools are organized in three geographic zones. Students can apply to schools in their zone of residence and to schools outside their zone of residence that are in their "walk zone." School assignments are based on choice, certain priorities, and availability of seats. All high schools are citywide. Fifty percent of a school's seats are set aside for applicants with "walk zone" priority. Remaining seats are open to all applicants.

In 1999, the BPS eliminated race-based assignments, a policy that had been in place since 1974.

BUDGET, SALARIES & PER PUPIL COSTS

FY07 General Fund: \$734,500,000*

Program	Budget	% of total
Instruction:	\$417,888,953	56.9%
Regular ed.	239,204,010	32.6%
Special ed.	146,278,669	19.9%
Bilingual ed./SEI	27,240,703	3.7%
Career & tech. ed.	4,532,946	0.6%
Adult ed.	370,427	0.1%
Summer session	262,198	0.0%
Support Services:	\$316,611,047	43.1%
Employee benefits	106,277,996	14.5%
Transportation	70,867,440	9.6%
Physical plant	70,054,168	9.5%
Student/school support services	48,489,224	6.6%
General admin.	16,287,752	2.2%
Safety	4,634,467	0.6%

* Approved budget as of 3/22/06. Does not include supplemental appropriations approved after that date.

FY06 Per Pupil Expenditure (% change from FY05):

Regular ed.	Bilingual ed.	Mod sped (.3)	Sub sep sped (.4)	Private sped (.5)
\$9,764 (+6%)	\$11,410 (+6%)	\$15,595 (+7%)	\$24,405 (+10%)	\$54,340 (-9%)

The average FY06 per pupil expenditure was about \$12,297 (+5%).

FY07 External Funds (est.): \$136,180,474

Includes formula grants (e.g. No Child Left Behind), reimbursement grants (National School Lunch, Impact Aid), and competitive grants (e.g. National Science Foundation).

FY07 Average Salaries:

Teachers (reg. ed.)*	\$70,256
Elementary school principals*	\$105,000
Middle school principals*	\$110,000
High school headmasters*	\$115,000
Central administrators	\$110,907
Custodians	\$44,498
Secretaries/clerical staff	\$39,874
School police officer	\$43,621
Nurses	\$75,884
Substitute teachers per diem	\$111

* Range: \$42,355 to \$81,702

▲ Base salary; does not include career awards, degrees, or enrollment factors.

FAST FACTS

**BOULDER VALLEY
SCHOOL DISTRICT**

Appendix A:

Budget Fact Sheet

	Revised Adopted 2005-06 *	Proposed 2006-07	Revised Adopted 2006-07 *
Mill Levies (mills)			
Bond Redemption	3.274	3.200	4.902
Transportation	1.065	1.513	1.509
Abatements	0.461	0.450	0.288
Election	7.862	7.675	7.842
General Fund-School Finance	25.023	24.940	25.023
General Fund Total:	33.346	33.065	33.153
Grand Total:	37.685	37.778	39.564
Assessed Valuation	\$ 4,154,385,863	\$ 4,255,344,146	\$ 4,164,972,283
Enrollment (heads)			
K-12 Enrollment	27,667	27,506	27,790
Pre-K Enrollment	336	329	379
Total Enrollment:	28,003	27,835	28,169
Funded Pupil Count (FTE)			
Elementary	10,989.5	11,059.0	11,174.0
Middle	6,416.0	6,285.5	6,344.5
Senior	9,134.0	9,051.0	9,132.5
Other (Preschool & Facilities)	259.0	251.5	266.5
Total Student FTE:	26,798.5	26,647.0	26,917.5
General Fund	24,763.0	24,432.0	24,710.0
CPKP Fund	120.5	120.5	145.5
Charter Fund	1,915.0	2,094.5	2,062.0
Total Student FTE:	26,798.5	26,647.0	26,917.5
Averaged Funded Pupil Count	26,819.0	26,742.3	26,917.5
Revenues (dollars)			
Per Pupil Revenue	\$ 6,104	\$ 6,315	\$ 6,315
Per Pupil Operating Revenue	\$ 5,836	\$ 6,036	\$ 6,036
Transfer to Ins Reserve:	\$ 120.94	\$ 125.46	\$ 125.46
Transfer to Cap Reserve:	\$ 150.06	\$ 153.54	\$ 153.54
Total Cap. Res./ Ins. Res.:	\$ 271.00	\$ 279.00	\$ 279.00
Program Funding (dollars)			
Property Taxes	\$ 103,870,769	\$ 105,219,778	\$ 103,534,589 **
Specific Ownership Taxes	\$ 8,204,623	\$ 8,281,082	\$ 8,281,082 **
State Equalization	\$ 51,331,658	\$ 54,656,547	\$ 57,382,041 **
Total Program Funding:	\$ 163,407,050	\$ 168,157,407	\$ 169,197,712

* includes December 13, 2005 and January 23, 2007 Supplemental Budget respectively

** Subject to change and includes an estimated uncollected tax amount.



Budget Fact Sheet (Continued)

	Revised Adopted 2005-06 *	Proposed 2006-07	Revised Adopted 2006-07 *
Benefits			
PERA	10.65%	11.15%	11.15% ***
Medicare	1.45%	1.45%	1.45%
Long Term Disability	0.19%	0.19%	0.19%
Subtotal % of Salary:	12.29%	12.79%	12.79%
Health Insurance			
CIGNA POS	\$ 3,615	N/A	N/A
CIGNA HMO	\$ 3,470	\$ 4,086	\$ 4,086
CIGNA HDHP	N/A	\$ 3,655	\$ 3,655
Kaiser HMO	\$ 3,025	\$ 3,634	\$ 3,634
Kaiser Catastrophic	\$ 2,652	\$ 3,304	\$ 3,304
Flex Benefit Spending	\$ 50	\$ 120	\$ 120
Dental Insurance	\$ 431	\$ 431	\$ 431
Life Insurance	\$ 37	\$ 37	\$ 37
Sub Rates (dollars)			
Sub Rates Per Day	55.00 half - 94.50 full	55.00 half - 94.50 full	55.00 half - 94.50 full
Sub Rates Per Day w/ benefits	61.76 half - 106.11 full	61.76 half - 106.11 full	61.76 half - 106.11 full
Grants (percentage)			
Indirect Cost Rate	3.28%	3.18%	3.18%
Mileage Rate	\$ 0.405/mile	\$ 0.455/mile	\$ 0.485/mile***
Activity Trip Rates (dollars)			
Driver for in-district athletic and activity trips	\$ 18.74/hour	\$ 19.94/hour	\$ 19.94/hour
Driver for non-district leases	\$ 21.29/hour	\$ 23.54/hour	\$ 23.54/hour
Bus Assistant (if required)	\$ 17.00/hour	\$ 17.71/hour	\$ 17.71/hour
Mileage rate for in-district trips and non-district leases	\$ 0.87/mile	\$ 1.04/mile	\$ 1.04/mile

* includes December 13, 2005 and January 23, 2007 Supplemental Budget respectively

*** PERA and Mileage Rate increases are effective 1/1/2007

FAST FACTS

**CHARLOTTE-MECKLENBURG
SCHOOLS**

MISSION

The mission of the Charlotte-Mecklenburg Schools is to maximize academic achievement by every student in every school.

Our Budget

Operating budget (2006-2007)	\$1.05 billion
Per-pupil expenditure	\$8,198
Beginning teacher salary	\$32,216
Estimated average certified salary*	\$42,234

* Based on September 2006 payroll

Our Schools

Total number of schools	161
Elementary schools	94
Middle schools	32
High schools	25
Special programs	10
New schools opened in 2006-2007	14

Magnet Schools

Number of magnet-school programs	14
Number of magnet schools	49

Graduates

Total number of 2006 graduates	6,073
Percentage of 2006 graduates who took the SAT	69%
Top 10% of 2006 CMS graduates – average SAT score	1207
Top 10% of students in state	1179
Top 10% of students in nation	1184

Scholarships Received by CMS Students (05-06)

Academic	\$43.5 million
Athletic	\$12.1 million

Our Employees

CMS is one of the largest employers in Mecklenburg County.

Total number of employees	16,325
Total number of full-time teachers	8,432
Total number of student support staff	6,918
Total number of administrative/office staff	975
Total number of certified teachers	8,432
Total number of teachers with advanced degrees	2,500
Total number of teachers with national board certification	951

Our Students

Total number of students enrolled (excludes Pre-K)	129,011
Pre-kindergarten	3,268
Kindergarten-grade 5	63,384
Grades 6-8	29,207
Grades 9-12	36,420
Special education self-contained*	2,980

* Special education students are included in each grade level as indicated above.



Student Ethnic Distribution

American Indian/multiracial	3.5%
Asian	4.3%
African-American	42.4%
Hispanic	13.6%
White	36.2%

Diversity in CMS

Native languages spoken by students in CMS	97
Countries represented in CMS	152
Students enrolled in ESL	10,833

Other Information

Child Nutrition	
Breakfasts served daily	24,000
Lunches served daily	102,000
Percentage of 2006-2007 students who qualify for free or reduced lunch	45.5%

Meal Cost	
Pre-kindergarten	breakfast / \$1.00 & lunch / \$1.75
Elementary, middle, high school	breakfast / \$1.25 & lunch / \$2.00
Adult	breakfast & lunch / a la carte

Transportation	
Total number of buses	1,195
Total number of daily bus runs	more than 5,358
Miles traveled daily	135,000
Total number of students assigned to buses	110,000

Advanced Courses	
Students taking AP exams	5,967
Total number of AP exams taken by students	12,903
IB diplomas conferred	125
Total IB candidates	157

State ABCs Program	
Honor School of Excellence	11
Schools of Distinction	19
High Growth Schools	16

Volunteers	
Number of volunteers	45,000
Number of hours	945,357

In compliance with federal law, Charlotte-Mecklenburg Schools administers all education programs, employment activities and admissions without discrimination against any person on the basis of gender, race, color, religion, national origin, age or disability.

P.O. Box 30035 ■ Charlotte, NC 28230 ■ Phone: 980-343-3000 ■ Fax: 980-343-3647 ■ www.cms.k12.nc.us ■ CMS-TV3

REACH FURTHER. Global competitiveness starts here.

January 2007

WOW! ► Did You Know?

- Huntingtowne Farms and Statesville Road elementaries in 2007 became the first schools in CMS to be named an International Baccalaureate Primary Years School. They are among eight North Carolina schools to earn the Primary Years authorization.
- The National Merit Scholarship program has named 39 CMS students 2007 semifinalists. These high school seniors will compete for Merit Scholarship awards totaling more than \$33 million.
- CMS has 11 Honor Schools of Excellence, 19 Schools of Distinction and 16 High Growth Schools as recognized by the North Carolina ABCs of Public Education program.
- The top 10 percent of the graduating class of 2006 scored 1207 on the SAT, compared to 1179 for the top 10 percent of students in North Carolina and 1184 for the top 10 percent of students in the U.S.
- CMS was one of the first school districts in the nation to award Advanced Placement diplomas. In 2006, CMS students earned 125 IB diplomas.
- 57 percent of all graduating seniors in 2006 completed at least one Advanced Placement or International Baccalaureate course. CMS students earned a score of 3 or better on 42 percent of AP exams in the same year.
- The 2006 *Newsweek* magazine ranking of the 100 Best High Schools in America placed three CMS high schools in the top 100 (out of 27,000 high schools across the nation).
- Eighty-seven percent of CMS students in grades three through eight scored at or above grade level in reading in 2006, and 69 percent were at or above grade level in math.
- Eight teams or individuals from CMS won state high school athletic championships during the 2005-2006 school year.
- Independence High has won seven consecutive state football championships and 108 straight games, a national public school record.
- CMS partners with families in the education process. During the 2005-2006 school year, more than 45,000 volunteers donated more than 945,000 hours of service.
- Four CMS elementary schools were named *No Child Left Behind* Blue Ribbon Schools in 2005 by the U.S. Department of Education.
- The graduating class of 2006 earned more than \$56 million in academic and athletic scholarships.
- Charlotte-Mecklenburg Schools earned district accreditation in 2005 from the Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACS CASI). CMS is the first large county-wide school district in the U.S. and one of only 20 districts of any size nationally to receive district-wide accreditation from SACS CASI, the largest accrediting agency in the world.
- Charlotte-Mecklenburg students in grades four and eight outperformed their peers in nine out of 10 cities on the 2005 National Assessment of Educational Progress (NAEP) science test. Also called the Nation's Report Card, NAEP tests are widely considered the nation's most independent and accurate measurement of achievement in core subjects.
- CMS has a nationally recognized character education program funded in part by a \$1.8 million grant from the U.S. Department of Education. There are 25 Character Education pilot schools in CMS and three have been named National Schools of Character.
- CMS was recognized by the Council of Great City Schools in 2002 as one of four school districts across the country demonstrating academic excellence.
- CMS was the first school district in the state to offer the International Baccalaureate program, the most challenging curriculum in the country.



REACH FURTHER.
Global competitiveness starts here.

FAST FACTS

**CHICAGO
PUBLIC SCHOOLS**

Schools - Total: 623 (FY2006-07)		Students - Total: 420,982 (FY2005-06)	
Elementary Schools (481) <ul style="list-style-type: none">• 409 traditional elementary schools• 39 magnet schools• 16 middle schools• 8 gifted centers• 9 special schools		Student Enrollment <ul style="list-style-type: none">• 19,471 Pre-School• 1,734 Pre-School special education• 29,502 kindergarten• 261,143 elementary (1-8)• 109,982 secondary	
High Schools (115) <ul style="list-style-type: none">• 37 general/technical• 12 vocational/career schools• 12 magnet schools• 8 math & science academy• 4 military academy• 21 small schools• 9 achievement academy• 3 alternative school• 9 special ed schools		Student Racial Breakdown <ul style="list-style-type: none">• 48.6% African-American• 37.6% Latino• 8.1% White• 3.2% Asian/Pacific Islander• 2.4% Multi-Racial• 0.1% Native American	
Charter Schools (27) <ul style="list-style-type: none">• 31 Elementary campuses• 16 High School campuses		Additional Student Information <ul style="list-style-type: none">• 85.6% of students from low-income families• 19.9% of Illinois public school students attend CPS• 13.7% are limited-English-proficient• 94.0% attendance rate for elementary schools• 86.0% attendance rate for high schools• 92.1% citywide attendance rate	
Local School Councils (each consists of) <ul style="list-style-type: none">• 6 parent representatives• 2 community representatives• 2 teachers• 1 principal• 1 student representative (High School only)		Pupil/Teacher Information <ul style="list-style-type: none">• 20.2 pupils per teacher in elementary schools• 16.9 pupils per teacher in high school• \$61,178 average teacher salary• \$104,605 average administrator salary	
Employees - 44,417 (FY2006-07)			
Total Positions <ul style="list-style-type: none">• 39,205 (public schools)• 47 (non-public schools)• 3,583 (citywide)• 1,582 (central/regional)		Overall Racial Breakdowns (All Staff) <ul style="list-style-type: none">• 43.8% African-American• 35.7% White• 17.4% Latino• 2.6% Asian/Pacific Islander• 0.5% Native American	
588 Principals <ul style="list-style-type: none">• 54.1% African-American• 31.3% White• 13.4% Latino• 1.0% Asian/Pacific Islander• 0.2% Native American		24,664 Teachers <ul style="list-style-type: none">• 35.8% African-American• 47.3% White• 13.2% Latino• 3.1% Asian/Pacific Islander• 0.6% Native American	
Operating Budget - \$4.406 billion (FY2006-07)			
<ul style="list-style-type: none">• Local sources: \$1.882 billion• State sources: \$1.584 billion• Federal sources: \$0.835 billion		<ul style="list-style-type: none">• Per pupil operating expenditures as of FY05-06• \$9,758 operating expenditure per pupil• \$6,875 per capita tuition	

- Appropriated Fund Balance: \$0.105 billion

Send comments and/or questions about content on this page to:
The Office of Research, Evaluation and Accountability

Maps and boundaries can give people a better idea of the size and shape of a district.

Here are examples from only one district – Wichita Public Schools – which gives some ideas of how a district might be presented.

**We could give:
board member districts,
high school clusters,
area superintendent boundaries,
or
whatever we think might help.**

Please share your thoughts.

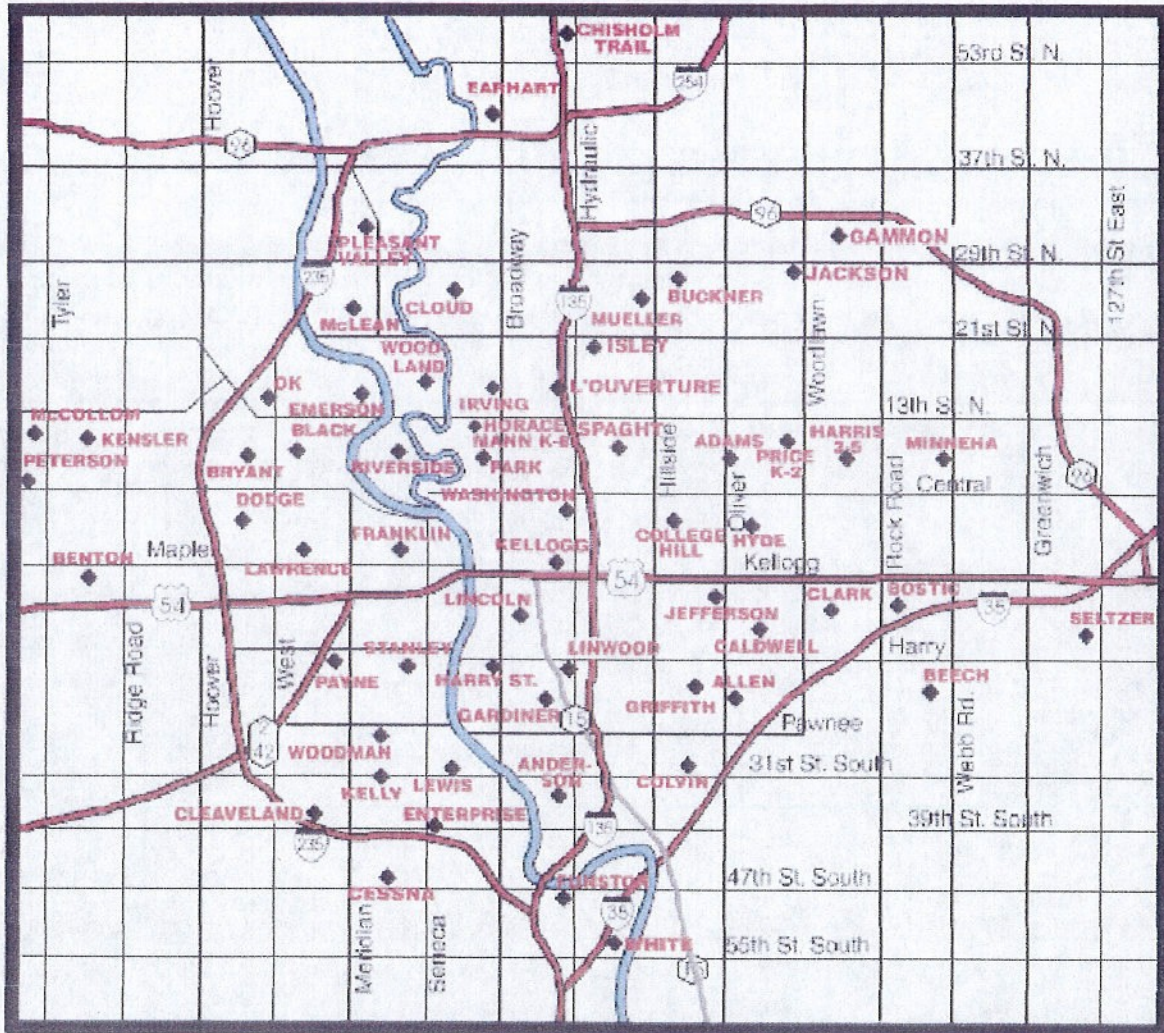
Thank you.

Choose Your Favorite

MAPS & BOUNDARIES:

O Wichita Public Schools

Observations:

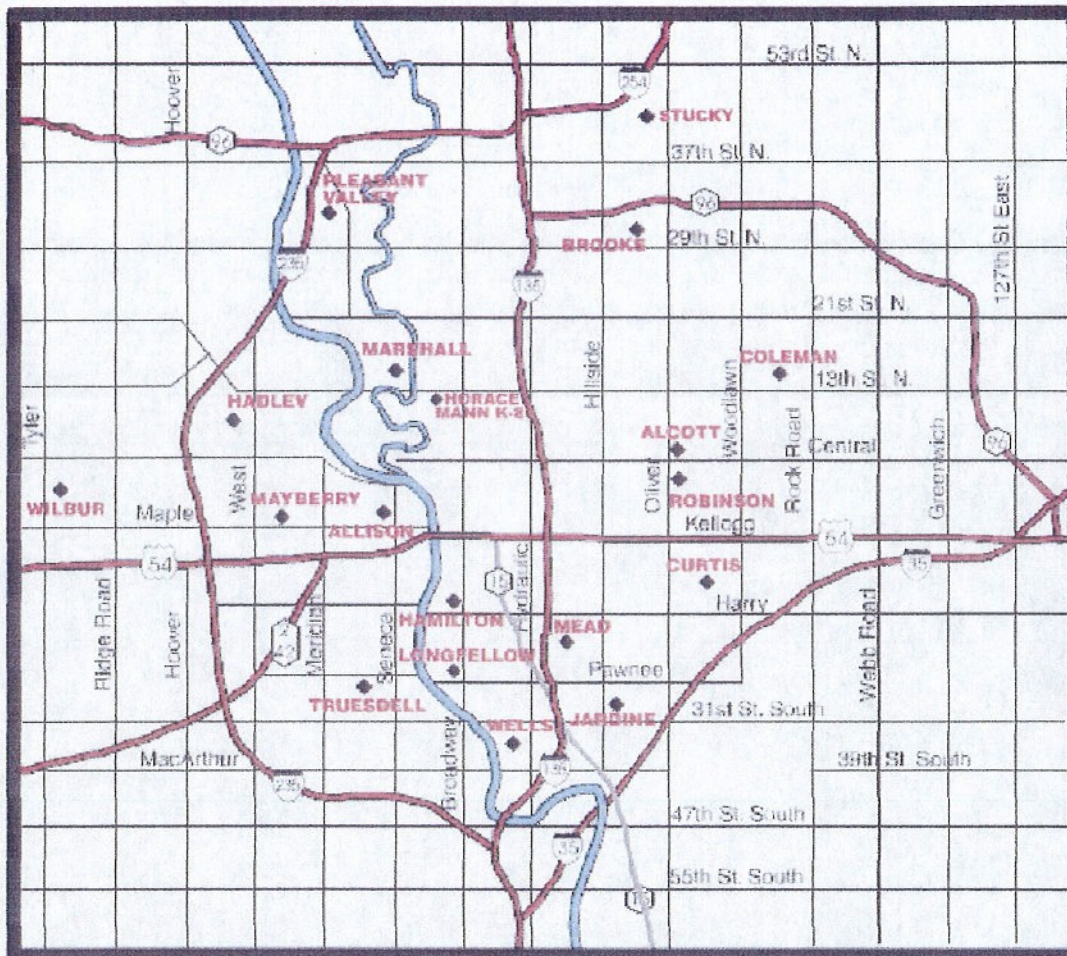


USD 259 WICHITA ELEMENTARY SCHOOLS

Other Information Section

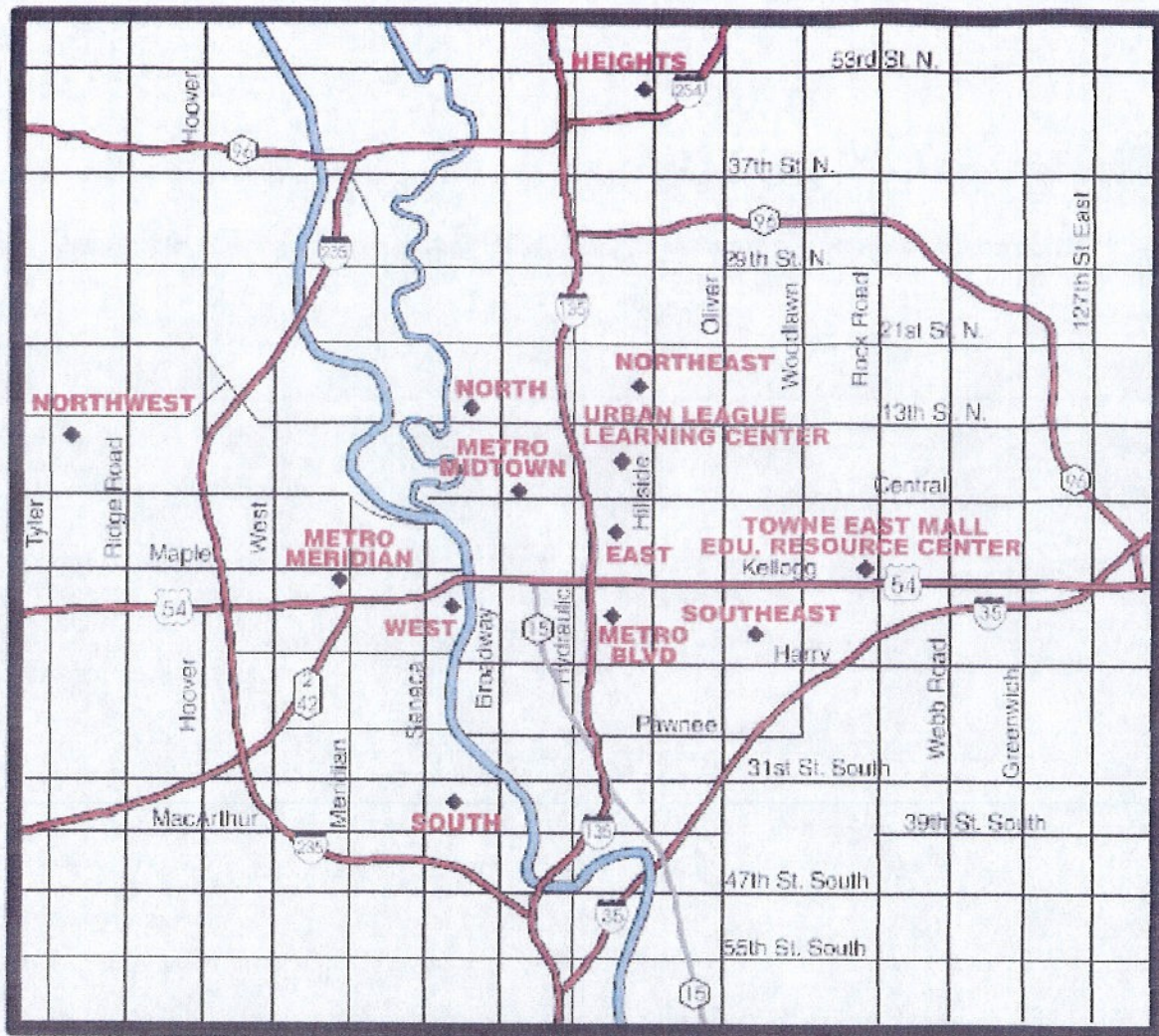
Elementary Schools

Adams, 1002 N. Oliver, 67208, 973-2650
Allen, 1881 S. Elpyco, 67218, 973-1750
Anderson, 2945 Victoria, 67216, 973-1900
Beech, 1830 S. Cypress, 67207, 973-9800
Benton, 338 S. Woodchuck Lane, 67209, 973-3300
Black Magnet, 1045 High, 67203, 973-3500
Bostic Magnet, 8103 E. Gilbert, 67207, 973-1800
Bryant, 4702 W. Ninth, 67212, 973-9700
Buckner Magnet, 3530 E. 27th St N, 67220, 973-9350
Caldwell, 1441 S. Edgemoor, 67218, 973-0800
Cessna, 2101 W. 45th St S, 67217, 973-6900
Chisholm Trail, 6001 Forester, 67219, 973-9400
Clark, 7000 Cottonwood Lane, 67207, 973-5850
Cleaveland Magnet, 3345 W. 33rd St S, 67217, 973-8750
Cloud, 1205 W 26th St N, 67204, 973-9200
College Hill, 211 N. Clifton, 67208, 973-9600
Colvin, 2820 S. Roosevelt, 67210, 973-7600
Dodge, 4801 W. 2nd, 67212, 973-3150
Earhart Magnet, 4401 Arkansas, 67204, 973-3250
Emerson Magnet, 2330 W. 15th, 67203, 973-9250
Enterprise, 3605 S. Gold, 67217, 973-6800
Franklin, 214 S. Elizabeth, 67213, 973-9850
Gammon, 3240 N. Rushwood, 67226, 973-4900
Gardiner, 1926 Ida, 67211, 973-1700
Griffith, 1802 S. Bluff, 67218, 973-8900
Harry Street, 107 E. Harry, 67211, 973-0700
Horace Mann, 1243 N. Market, 67214, 973-3100
Hyde Magnet, 210 N. Oliver, 67208, 973-0650
Irving, 1642 N. Market, 67214, 973-0050
Isely, 2500 E. 18th, 67214, 973-8200
Jackson, 2717 N. Woodlawn, 67220, 973-1200
Jefferson, 4615 E. Orme, 67218, 973-3000
Kelly, 3143 S. Millwood, 67217, 973-4150
Kensler, 1030 Wilbur Lane, 67212, 973-1350
L Ouverture, 1539 Ohio, 67214, 973-5050
Lawrence, 3440 Maple, 67213, 973-9900
Lewis Magnet, 3030 S. Osage, 67217, 973-6750
Lincoln, 1210 S. Topeka, 67211, 973-9300
Linwood, 1654 S. Hydraulic, 67211, 973-8100
McCollom, 1201 Waddington, 67212, 973-0350
McLean, 2277 Marigold Lane, 67204, 973-8250
Minneha, 701 N. Webb, 67206, 973-8800
Mueller, 2821 E. 24th St. N, 67219, 973-8300
OK, 1607 N. West, 67203, 973-0600
Park Magnet, 1025 N. Main, 67203, 973-5250
Payne, 1601 S. Edwards, 67213, 973-7850
Peterson, 9710 W. Central, 67212, 973-0400
Pleasant Valley E.S., 2000 W. 29th St N, 67204, 973-5200
Price-Harris Magnet, 706 N. Armour, 67206, 973-0900
Riverside Magnet, 1001 Porter, 67203, 973-4050
Seltzer, 11660 E. Lincoln, 67207, 973-4001
Spaght, 2316 E. 10th, 67214, 973-7300
Stanley, 1749 S. Martinson, 67213, 973-1300
Washington, 1600 E. Third, 67214, 973-1150
White, 5148 S. Kansas, 67216, 973-1250
Woodland Magnet, 1705 Salina, 67203, 973-0100
Woodman, 2500 Hiram, 67217, 973-0200



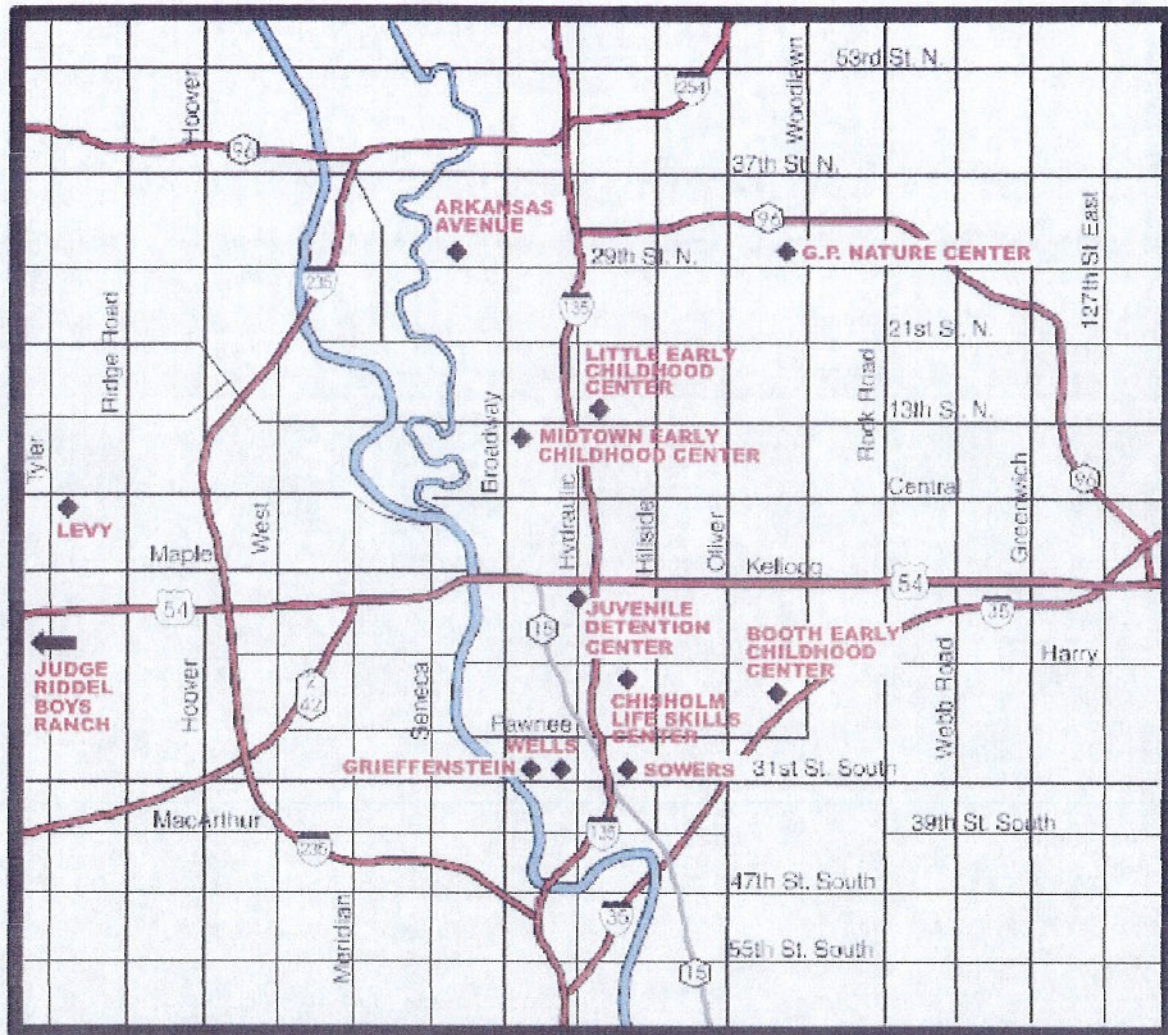
USD 259 WICHITA MIDDLE SCHOOLS

Blackbear Bosin Academy, 3400 E. Murdock, 67208, 973-2600 (formerly known as Alcott)
 Allison Magnet, 221 S. Seneca, 67213, 973-4800
 Brooks Magnet, 3802 E. 27th St N, 67220, 973-6450
 Coleman, 1544 N. Gouverneur, 67206, 973-6600
 Curtis, 1031 S. Edgemoor, 67218, 973-7350
 Hadley, 1101 Dougherty, 67212, 973-7800
 Hamilton, 1407 S. Broadway, 67211, 973-5350
 Horace Mann M.S., 1243 N. Market, 67214, 973-3100
 Jardine, 3550 Ross Parkway, 67210, 973-4300
 Marshall, 1510 Payne, 67203, 973-9000
 Mayberry Magnet, 207 S. Sheridan, 67213, 973-5800
 Mead, 2601 E. Skinner, 67211, 973-8500
 Pleasant Valley M.S., 2220 W. 29th St N, 67204, 973-8000
 Robinson, 328 N. Oliver, 67208, 973-8600
 Stucky, 4545 N. Broadway Cir., 67220, 973-8400
 Truesdell, 2464 S. Glenn, 67217, 973-3900
 Wilbur, 340 N. Tyler Rd, 67212, 973-1100



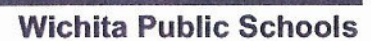
USD 259 WICHITA HIGH SCHOOLS

East, 2301 E. Douglas, 67211, 973-7200
 Heights, 5301 N. Hillside, 67219, 973-1400
 Metro Boulevard, 751 George Washington Blvd, 67211, 973-0500
 Metro Meridian, 301 S. Meridian, 67213, 973-0550
 Metro Midtown, 640 N. Emporia, 67214, 973-6350
 North, 1437 Rochester, 67203, 973-6300
 Northeast Magnet, 1847 N. Chautauqua, 67214, 973-2300
 Northwest, 1220 N. Tyler Rd, 67212, 973-6000
 South, 701 W. 33rd St S, 67217, 973-5450
 Southeast, 903 S. Edgemoor, 67218, 973-2700
 West, 820 S. Osage, 67213, 973-3600



USD 259 WICHITA SPECIAL SCHOOLS

Ark Avenue Gateway, 3361 Arkansas, 67204, 973-3200
 Chisholm Life Skills, 2515 E. Osie, 67211, 973-9500
 Dunbar, 923 Cleaveland, 67214, 677-1152
 Greiffenstein, 1221 E. Galena, Suite 329, 67216, 973-6400
 Juvenile Detention Facilities (JDF), 1900 E. Morris, 67211, 660-9772
 Judge Riddel Boys Ranch, Goddard, KS, 67052, 794-8666
 Levy, 400 N. Woodchuck, 67212, 973-3400
 Liberty, 2050 W. 11th St, 67203, 267-5710
 Midtown Community Resource Center, 1150 N. Broadway, 67214, 262-5980
 Sowers, 2400 Wassall, 67216, 973-1600
 Towne East (Learning Center), 7700 E. Kellogg, Suite 799, 67207, 683-1145
 Urban League (Learning Center), 2418 E. 9th, 67214, 683-3315
 Wells, 1221 E. Galena, Suite 373, 67216, 973-7650



Alvin E. Morris Administrative Center, 201 N. Water, 67202, 973-4000
Joyce Focht Instructional Support Center, 412 S. Main, 67202, 973-5130
Management Information Systems (Data Center), 432 W. Third, 67203, 973-4200
School Service Center, 3850 N. Hydraulic, 67219, 973-4357

Staffing allocation rules and formulas are a sensitive issue that this district has wrestled with for some time, as have almost all other districts at one time or another.

Here are examples from two school districts where the information is given in the budget.

Something to think about.

Please share your thoughts.

Thank you.

Choose Your Favorite

STAFFING ALLOCATION:

- ☐ Boston Public Schools
- ☐ San Francisco Unified School District

Observations:

STAFFING ALLOCATION

**BOSTON
PUBLIC SCHOOLS**

Staffing

SCHOOL-BASED STAFFING

In an effort to ensure an equitable distribution of resources to all schools, school-based staffing is driven by enrollment. Each school is allocated staffing resources based on the number of students in a particular program (e.g. Regular Education, Special Education, etc.). The projected number of students is applied against the standard staffing criteria and the level of funding is determined. The following documents provide the criteria established for determining the number of budgeted positions allocated to each school.

In the past, a number of exceptions to the standard criteria for staff allocations have been made based on programmatic and/or facilities-related considerations. This list has been narrowed considerably over the past several years and remains relatively modest for FY 2008.

During the course of this year's budget development process, proposals for changes to the standard allocation criteria were presented for consideration. In each instance, cost analyses were generated, and changes were presented within the overall discussions of priorities for funding. To briefly summarize, assistant principals have been added to schools with multiple programs and enrollment greater than 450 students. Lunch monitor staffing has been adjusted for schools that do not have a cafeteria and therefore cannot follow the 90:1 allocation because the students eat in their classrooms.

In FY 2004, the BPS was forced to make significant reductions in the budget. This resulted in an average 7% cut to schools' budgets. In each of the last two years, FY 2006 and FY 2007, a budgetary decision was made to begin to reverse the reductions that the schools faced and to restore 1% of each school's budget allocation. These restorations, along with the expansion of Kindergarten programs for four-year-olds (K1), serve to mitigate position reductions associated with the expected continued decline in enrollment. The result is an overall increase in our position count. For FY 2008, due to the uncertainty of revenue estimates, as well as the potential impact of collective bargaining agreements, we are unable to continue the 1% restoration.

**Boston Public Schools
Elementary School
FY 2008 Staffing Allocation Rules**

PROGRAM	ACCOUNT	ALLOCATION RULES
Regular Education		
Grade 1 and 2	51002	22 Students per Teacher
Grade 3-5	51002	25 Students per Teacher
Advanced Work Class	51002	25 Students per Teacher
Kindergarten 1 and 2 Half Day	51005	44 Students per Teacher
Kindergarten Extended Day	51005	22 Students per Teacher
Bilingual /SEI Kindergarten Half Day	51007	50 Students per Teacher w/Aide
Bilingual / SEI Kindergarten Extended Day	51007	20 Students per Teacher, 21 -25 w/Aide
Resource Room	51008	21 Resource Room Students per Teacher
Substantially Separate	51009	8 Students per Teacher, 9-12 w/Aide
Sheltered English Immersion	51010	20 Students per Teacher, 21 -25 w/Aide
Bilingual / SEI Advanced Work Class	51010	20 Students Per Teacher
Bilingual Literacy Program (Grade 5 Only)	51010	15 Students Per Teacher
Specialists	51011	.2 FTE per Teacher except Account Code 51008
SPED Itinerant Teachers	51012	As Required by Individualized Education Plan
Principal	51014	1 per School
Assistant Principal(s)	51014	1 for 550-650 Students, 2 for more than 650 Students 1 for more than 450 Students, if multiple programs exist at school
Assistant Principal(s) (K - 8)	51014	1 for up to 450 Students, 2 for more than 450 Students
SPED Lab/Clinical Coordinator	51014	1 per school with program, where designated
Itinerant Pupil Support	51020	Central Allocation
Program Support	51021	School-Based Management (SBM) Decision
Evaluation Team Leader (ETL)	51022	Systemwide Caseload of 140 Students, Central Allocation
Librarian	51023	School-Based Management (SBM) Decision
Guidance	51024	School-Based Management (SBM) Decision
Athletic Coaches (K - 8)	51302	Central Allocation
Athletic Instructor (Swimming)	51025	School-Based Management (SBM) Decision
OT/Stipend for Lau Screening	51202	\$690 per 300 Bilingual Students, \$1,380 for more than 300 Students
Nurse	51026	Systemwide Caseload of 750 Students, Central Allocation
Secretary	51027	1 per School
ETL Clerical	51028	1:1 w/ETL, see Account Code 51022 above
Custodian	51030	Level Allocation
Instructional Aide	51039	School-Based Management (SBM) Decision
SPED Resource Aide	51041	As Required, see Account Code 51008 above
SPED Substantially Separate	51042	As Required, see Account Code 51009 above
Bilingual / SEI Aide	51043	As Required, see Account Code 51010 above
Community Field Coordinator	51036	School-Based Management (SBM) Decision
Lunch Monitor	51306	90 Students per FTE
Bus Monitor	51307	As Required by IEP
Transportation Attendant	51307	School-Based Management (SBM) Decision
Library/Media Aide	51040	.2 FTE for every 180 students
Substitute Per Diem	51102	\$110.57 per Teacher for Nine Days
Instructional Supplies	53801/2	\$58 per Student
Printing/Photocopying	52901	Transferred from 53801 Account

**Boston Public Schools
Middle Schools**

FY 2008 Staffing Allocations Rules & Formulas

PROGRAM	EXPENSE	ALLOCATION RULES	FORMULAS
Regular Education	51002	28 Students per Teacher; 82% of Classes	# Regular Education Students X .82 divided by 28
Adjust for Special Classes	51002	20 Students per Teacher; 18% of the Courses	# Regular Education Students X .18 divided by 20
Adjust for SEI Mainstreaming	51002	Mainstreamed 28.6% of the Day	# of Bilingual students X .286 X .03829
Adjust for SPED .2 Students	51002	Included as Regular Education; Mainstreamed 76.0%	# of 502.2 Students X .240 X .03829
Adjust for SPED .3 Students	51002	Included as Regular Education; Mainstreamed 56.4%	# of 502.3 Students X .436 X .03829
Adjust for SPED .4 Students	51002	Mainstreamed 20% of the Day plus 2.5% adjustment for specialists	# of 502.4 students X .225 X 0.3829
Adjust for Advance Work Classes	51002	Attending 2 Regular Education Classes	# of AWC X .286 X .03829
Adjust for Non-Teaching Periods	51002	Teaching only 5 out of 7 Periods	Subtotal Teachers X 7 divided by 5 minus Subtotal Teachers
Adjust for Scheduling	51002	Large schools, 97% usage	Subtotal Teachers X .03 for enrollment over 750 for large schools
Adjust for Scheduling	51002	Small schools 94% usage	Subtotal Teachers X .06 for enrollment under 750 for small schools
Advanced Work Classes	51002	25 Students per Teacher	# of Students divided by 25
Resource Room	51008	21 Students per Teacher	# of Resource Room Students divided by 21
Substantially Separate	51009	8 Students per Teacher; 9-12 students w/Aide	# of Substantially Separate Students divided by 8, 9-12 w/Aide
Bilingual / Sheltered English Immersion (SEI)	51010	20 Students per Teacher	# of Bilingual Students divided by 20
Bilingual / SEI Advanced Work Classes	51010	20 Students per Teacher	# of Bilingual Students divided by 20
Bilingual Literacy Programs	51010	15 Students per Teacher	# of Bilingual Students divided by 15
Specialists	51011	School-Based Management (SBM) Decision	School-Based Management (SBM) Decision
SPED Itinerant Teachers	51012	As required by Individualized Educational Plan	As Required by Individualized Education Plan
Principal	51015	1 per School	1 per School
Assistant Principals	51015	1 up to 450 Students, 2 for 451-900 Students, 3 for more than 900 Students	1 up to 450 Students, 2 for 451-900 Students, 3 for more than 900 Students
SPED Lab/Clinical Coordinator	51015	1 per school with program, where designated	1 per school with program, where designated
Itinerant Pupil Support	51020	Central Allocation	Central Allocation
Student Support Coordinator	51021	1 Per School	
Evaluation Team Leader (ETL)	51022	Systemwide Caseload of 140 Students, Central Allocation	# of SPED Students divided by 140
Librarian	51023	School-Based Management (SBM) Decision	
Guidance	51024	400 to 1 for Non-Bilingual Students	# of Non-Bilingual Students x .0025
ELL Guidance	51024	250 to 1 for Bilingual Students	# of Bilingual Students x .004
Coaches	51302	Central Allocation	Central Allocation
Athletic Instructor (Swimming)	51025	School-Based Management (SBM) Decision	
Nurse	51026	Systemwide Caseload of 750 Students, Central Allocation	
Secretary	51027	1 per school	# of Students divided by 750
ETL Clerical	51028	1:1 w/ETL, see Account Code 51022 above	1 per school
Custodian	51030	Level Allocation	1:1 w/ETL, see Account Code 51022 above
Instructional Aide	51039	School-Based Management (SBM) Decision	Level Allocation
SPED Resource Aide	51041	As Required, see Account Code 51008 above	School-Based Management (SBM) Decision
SPED Substantially Separate	51042	As Required, see Account Code 51009 above	As Required, see Account Code 51008 above
Bilingual / SEI Aide	51043	As Required, see Account Code 51010 above	As Required, see Account Code 51009 above
Community Field Coordinator	51036	School-Based Management (SBM) Decision	School-Based Management (SBM) Decision
Library Aide	51040	1 per school	1 per school
Substitute Per Diem	51102	\$110.57 per Teacher for nine days	All Teachers x \$110.57 x 9 Days
Instructional Supplies	53801/2	\$65 per Student	# of Students x \$65
Printing/Photocopying	52901	Transferred from 53801 Account	

Boston Public Schools High School

FY 2008 Staffing Allocation Rules/formulas

PROGRAM	EXPENSE	ALLOCATION RULES	FORMULAS
Regular Education	51002	31 Students per Teacher: 82% of Classes	# Regular Education Students X .82 divided by 31
Adjust for Special Classes	51002	20 Students per Teacher: 18% of the Courses	# Regular Education Students X .18 divided by 20
Adjust for SEI Mainstreaming	51002	Mainstreamed 28.6% of the Day	# of Bilingual students X .286 X .03545
Adjust for SPED .2 Students	51002	Included as Regular Education; Mainstreamed 77.2%	# of 502.2 Students X .228 X .03545
Adjust for SPED .3 Students	51002	Included as Regular Education; Mainstreamed 54.8%	# of 502.3 Students X .452 X .03545
Adjust for SPED .4 Students	51002	Mainstreamed 22.0% of the Day	# of 502.4 Students X .220 X .03545
Adjust for Vocational Education	51002	Mainstreamed 50.0% of the Day	# of Vocational Students X .5 X .03545
Adjust for Non-Teaching Periods	51002	Teaching only 5 out of 7 Periods	Subtotal Teachers X 7 divided by 5 minus Subtotal Teachers
Adjust for Scheduling	51002	Large schools: 95% usage (including exam schools)	Subtotal Teachers X .05 for enrollment over 1000 for large schools
Adjust for Scheduling	51002	Small schools 93% usage	Subtotal Teachers X .07 for enrollment under 1000 for small schools
ROTC	51002	1 F.T.E. per school with program	1 F.T.E. per school with program
Vocational Education	51006	20 Students per Teacher	# of Vocational Students X .5 X divided by 20
Resource Room	51008	25 Students per Teacher	# of Resource Room Students divided by 25
Substantially Separate	51009	8 Students per Teacher, 9-12 students w/Aide	# of Substantially Separate Students divided by 8, 9-12 w/Aide
Bilingual / Sheltered English Immersion (SEI)	51010	20 Students per Teacher	# of Bilingual Students divided by 20
Bilingual Literacy Programs	51010	15 Students per Teacher	# of Bilingual Students divided by 15
Specialists	51011	School-Based Management (SBM) Decision	School-Based Management (SBM) Decision
SPED Itinerant Teachers	51012	As required by Individualized Educational Plan	As Required by Individualized Education Plan
Headmaster	51016	1 per School	1 per School
Asst. Headmasters/Administrators	51016	1 up to 700, 2:701-1200, 3:1201-1700, 4:1701-2200, 5:2201+	1 up to 700, 2:701-1200, 3:1201-1700, 4:1701-2200, 5:2201+
Academic Support/Administrators	51016	1 up to 700, 2:701-1000, 3:1001-1350, 4:1351-1650, 5:1651-2000, 6:2001+	1 up to 700, 2:701-1000, 3:1001-1350, 4:1351-1650, 5:1651-2000, 6:2001+
SPED Department Head	51016	1 per school with program, where designated	1 per school with program
Bilingual / SEI Department Head	51016	1 per school with program, where designated	1 per school with program
SPED Lab/Clinical Coordinator	51016	1 per school with program, where designated	1 per school with program
Itinerant Pupil Support	51020	Central Allocation	Central Allocation
Student Support Coordinator	51021	1 per school	1 per school
Evaluation Team Leader (ETL)	51022	Systemwide Caseload of 140 Students, Central Allocation	# of SPED Students divided by 140
Librarian	51023	0.5 FTE up to 400, 1:401-1600, 2:1601+	0.5 FTE up to 400, 1:401-1600, 2:1601+
Guidance	51024	300 to 1 for Non-Bilingual Students	# of Non-Bilingual Students x .003333
ELL Guidance	51024	250 to 1 for Bilingual Students	# of Bilingual Students x .004
Athletic Coaches	51025	Central Allocation	Central Allocation
Athletic Instructor (Swimming)	51025	1 per school with pool	1 per school with pool
Nurse	51026	Systemwide Caseload of 750 Students, Central Allocation	# of Students divided by 750
Secretary	51027	1 per school up to 400; 2 per school over 400.	1 per school up to 400; 2 per school over 400.
ETL Clerical	51028	1:1 w/ETL, see Account Code 51022 above	1:1 w/ETL, see Account Code 51022 above
Guidance Clerical	51029	1 per school	1 per school
Custodian	51030	Level Allocation	Level Allocation
Instructional Aide	51039	School-Based Management (SBM) Decision	School-Based Management (SBM) Decision
SPED Resource Aide	51041	As Required, see Account Code 51008 above	As Required, see Account Code 51008 above
SPED Substantially Separate Aide	51042	As Required, see Account Code 51009 above	As Required, see Account Code 51009 above
Bilingual / SEI Aide	51043	As Required, see Account Code 51010 above	As Required, see Account Code 51010 above
Community Field Coordinator	51036	School-Based Management (SBM) Decision	School-Based Management (SBM) Decision
Library Aide	51040	1 per school	1 per school
Substitute Per Diem	51102	\$110.57 per teacher for nine days	All Teachers x \$110.57 x 9 Days
Instructional Supplies	53801/2	\$75 per Student	# of Students x \$75
Printing/Photocopying	52901	Transferred from 53801 Account	School-Based Management (SBM) Decision

Boston Public Schools
FY 2008 Exceptions to Standard Budget Allocation Criteria

R.C.	School	Account	Account Title	FTE	Amount	Reason	FY 2008 Allocation?
101627	Burke High School	51002	Regular Education Teacher	6.0	\$424,146	OCR Complaint	Y
101630	Charlestown High School	51036	Community Field Coordinator	3.0	\$118,884	Facility/Safety Issue	Y
101630	Charlestown High School	51016	High School Administrator	1.0	\$95,940	Chief Administrative Officer	Y
101618	O'Bryant School of Math & Science	51016	Assistant Headmaster	2.0	\$191,880	BASAS Agreement	Y
101618	O'Bryant School of Math & Science	51016	Program Director	2.0	\$191,880	Accreditation Report	Y
101618	O'Bryant School of Math & Science	51002	Teacher (Science)	2.0	\$141,382	Accreditation Report	Y
101618	O'Bryant School of Math & Science	51033	Technical Support	1.0	\$52,546	Accreditation Report	Y
101618	O'Bryant School of Math & Science	51040	Library Paraprofessional	1.0	\$25,134	Accreditation Report	Y
101633	Snowden International School	51002	Regular Education Teacher	3.0	\$212,073	Facility Issue	Y
101633	Snowden International School	51016	Program Director	1.0	\$95,940	Facility Issue	Y
	FY 2008 TOTAL			22.0	\$1,550,105		

STAFFING ALLOCATION

**SAN FRANCISCO
UNIFIED SCHOOL DISTRICT**

Exhibit 8
San Francisco Unified School District
FY 2007-2008 Proposed Budget
(Second Reading)
Preliminary Site-Based Budget Allocations

Org Code	School	Enrollment Projection	SY 2006-2007 Enrollment	Change in Enrollment Projected for 2007-2008	WSF	WSF Special Ed	Consent Decree	TAS Title I	SMP Title I	SCE	LEP	SIP	Dream School Consent Decree Funding	Total Preliminary 2007 - 2007 Allocation
413	ALAMO ES	586	616	(30)	\$ 2,198,172	\$ 1,626	\$ 25,827	\$ -	\$ -	\$ -	\$ 43,954	\$ 79,900	\$ -	\$ 2,349,480
420	ALVARADO ES	492	482	10	\$ 1,916,355	\$ 3,257	\$ 272,595	\$ 64,377	\$ -	\$ -	\$ 28,680	\$ 62,586	\$ -	\$ 2,347,861
435	ARGONNE ES	410	415	(5)	\$ 1,623,378	\$ 1,211	\$ 25,827	\$ -	\$ -	\$ -	\$ 27,954	\$ 52,967	\$ -	\$ 1,731,338
456	BRYANT ES	238	230	8	\$ 1,051,950	\$ 837	\$ 160,650	\$ -	\$ 60,784	\$ -	\$ 29,426	\$ 29,882	\$ -	\$ 1,333,529
461	BUENA VISTA ES	365	364	1	\$ 1,491,270	\$ 1,607	\$ 25,827	\$ -	\$ -	\$ -	\$ 32,736	\$ 47,068	\$ -	\$ 1,598,509
467	CABRILLO ES -- CLOSED	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
449	CARMICHAEL ES	578	494	84	\$ 2,386,495	\$ 804	\$ 56,507	\$ -	\$ 116,179	\$ -	\$ 41,931	\$ 55,644	\$ -	\$ 2,637,560
625	CARVER ES	305	275	30	\$ 1,276,268	\$ 348	\$ 328,732	\$ -	\$ 68,270	\$ -	\$ 2,023	\$ 34,756	\$ -	\$ 1,710,396
603	CHAVEZ ES	418	412	6	\$ 1,748,445	\$ 3,054	\$ 282,150	\$ -	\$ 103,004	\$ -	\$ 51,495	\$ 52,711	\$ -	\$ 2,240,859
872	CHIN ES	214	224	(10)	\$ 960,091	\$ 355	\$ 25,827	\$ 56,293	\$ -	\$ -	\$ 27,770	\$ 29,113	\$ -	\$ 1,099,449
476	CHINESE ED-CTR	135	135	0	\$ 667,366	\$ -	\$ 26,181	\$ -	\$ 29,045	\$ -	\$ 18,023	\$ 12,697	\$ -	\$ 753,312
478	CLARENDON ES	533	538	(5)	\$ 1,965,473	\$ 1,425	\$ 25,827	\$ -	\$ -	\$ -	\$ 20,966	\$ 69,512	\$ -	\$ 2,083,203
481	CLEVELAND ES	313	316	(3)	\$ 1,307,588	\$ 1,255	\$ 211,275	\$ -	\$ 66,174	\$ -	\$ 32,552	\$ 39,886	\$ -	\$ 1,658,730
525	COBB ES	177	187	(10)	\$ 799,925	\$ 1,495	\$ 120,508	\$ -	\$ 42,519	\$ -	\$ 3,678	\$ 24,752	\$ -	\$ 992,877
509	DE AVILA ES -- CLOSED	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
507	DREW ES--Dream School	281	272	9	\$ 1,274,790	\$ 560	\$ 298,023	\$ -	\$ 61,383	\$ -	\$ 3,310	\$ 34,371	\$ 281,000	\$ 1,953,438
521	EL DORADO ES	279	266	13	\$ 1,179,674	\$ 748	\$ 188,325	\$ -	\$ 65,276	\$ -	\$ 14,897	\$ 35,525	\$ -	\$ 1,484,445
537	FAIRMOUNT ES	365	365	0	\$ 1,492,862	\$ 3,185	\$ 246,375	\$ -	\$ 68,569	\$ -	\$ 30,529	\$ 47,709	\$ -	\$ 1,889,230
680	FLYNN ES	433	413	20	\$ 1,760,095	\$ 1,450	\$ 292,275	\$ -	\$ 86,835	\$ -	\$ 39,541	\$ 53,352	\$ -	\$ 2,233,548
562	GARFIELD ES	215	238	(23)	\$ 952,020	\$ 967	\$ 25,827	\$ -	\$ 53,897	\$ -	\$ 27,035	\$ 29,626	\$ -	\$ 1,089,372
575	GLEN PARKS ES	316	296	20	\$ 1,323,790	\$ 1,500	\$ 161,791	\$ -	\$ 64,976	\$ -	\$ 18,207	\$ 38,347	\$ -	\$ 1,608,611
579	GOLDEN GATE ES -- CLOSED	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
589	GRATTAN ES	297	267	30	\$ 1,240,307	\$ 1,069	\$ 25,827	\$ -	\$ -	\$ -	\$ 6,437	\$ 34,499	\$ -	\$ 1,308,140
593	GUADALUPE ES	438	419	19	\$ 1,782,482	\$ 839	\$ 25,827	\$ 96,117	\$ -	\$ -	\$ 41,012	\$ 53,737	\$ -	\$ 2,000,024
453	HARTE ES	281	260	21	\$ 1,197,249	\$ 268	\$ 275,765	\$ -	\$ 62,880	\$ -	\$ 13,609	\$ 33,602	\$ -	\$ 1,583,373
614	HILLCREST ES	464	465	(1)	\$ 1,882,416	\$ 3,294	\$ 313,200	\$ -	\$ 103,603	\$ -	\$ 42,299	\$ 58,995	\$ -	\$ 2,403,808
644	JEFFERSON ES	474	469	5	\$ 1,855,377	\$ 2,335	\$ 25,827	\$ -	\$ -	\$ -	\$ 36,230	\$ 61,047	\$ -	\$ 1,980,816
544	KEY ES	505	504	1	\$ 1,992,014	\$ 3,378	\$ 25,827	\$ 101,507	\$ -	\$ -	\$ 44,874	\$ 64,510	\$ -	\$ 2,232,110
838	KING ES	222	188	34	\$ 999,220	\$ 3,056	\$ 149,850	\$ -	\$ 44,016	\$ -	\$ 8,828	\$ 23,855	\$ -	\$ 1,228,825
664	LAFAYETTE ES	396	411	(15)	\$ 1,657,905	\$ 2,505	\$ 50,507	\$ 53,299	\$ -	\$ -	\$ 24,460	\$ 50,402	\$ -	\$ 1,839,078
670	LAKESHORE ES	579	582	(3)	\$ 2,218,598	\$ 2,387	\$ 25,827	\$ -	\$ -	\$ -	\$ 26,115	\$ 74,770	\$ -	\$ 2,347,697
490	LAU ES	654	677	(23)	\$ 2,615,784	\$ 643	\$ 181,712	\$ -	\$ 183,251	\$ -	\$ 96,737	\$ 86,184	\$ -	\$ 3,164,311
691	LONGFELLOW ES	561	552	9	\$ 2,209,314	\$ 1,772	\$ 42,806	\$ 103,902	\$ -	\$ -	\$ 50,391	\$ 71,051	\$ -	\$ 2,479,236
830	MALCOLM X ES	160	158	2	\$ 741,707	\$ 241	\$ 294,172	\$ -	\$ 37,429	\$ -	\$ 2,575	\$ 20,264	\$ -	\$ 1,096,387
714	MARSHALL ES	223	212	11	\$ 998,864	\$ 402	\$ 150,525	\$ -	\$ 55,694	\$ -	\$ 27,770	\$ 27,446	\$ -	\$ 1,260,701
549	MCCOPPIN ES	232	249	(17)	\$ 1,017,457	\$ 509	\$ 25,827	\$ -	\$ 53,299	\$ -	\$ 23,724	\$ 31,165	\$ -	\$ 1,151,591
718	MCKINLEY ES	253	232	21	\$ 1,082,553	\$ 1,592	\$ 101,517	\$ 45,214	\$ -	\$ -	\$ 5,885	\$ 31,165	\$ -	\$ 1,267,926
505	MILK ES	217	210	7	\$ 942,063	\$ 1,579	\$ 146,475	\$ -	\$ 35,932	\$ -	\$ 4,782	\$ 26,548	\$ -	\$ 1,167,378
722	MIRALOMA ES	331	314	17	\$ 1,349,934	\$ 2,142	\$ 46,012	\$ -	\$ -	\$ -	\$ 9,563	\$ 40,655	\$ -	\$ 1,448,307
724	MISSION ED-CTR ES	195	198	(3)	\$ 909,754	\$ 27	\$ 26,181	\$ -	\$ 44,016	\$ -	\$ 26,115	\$ 20,007	\$ -	\$ 1,026,101
729	MONROE ES	471	471	0	\$ 1,884,720	\$ 1,024	\$ 317,925	\$ -	\$ 94,320	\$ -	\$ 50,759	\$ 60,406	\$ -	\$ 2,409,154
723	MOSCONE ES	336	335	1	\$ 1,420,225	\$ 750	\$ 44,129	\$ -	\$ 92,823	\$ -	\$ 42,299	\$ 43,349	\$ -	\$ 1,643,575
650	MUIR ES -- MERGING	285	280	(15)	\$ 1,142,245	\$ 643	\$ 376,801	\$ -	\$ 66,473	\$ -	\$ 30,345	\$ 34,756	\$ -	\$ 1,651,264
735	NEW TRADITIONS ES	192	190	2	\$ 857,997	\$ 1,310	\$ 25,827	\$ -	\$ -	\$ -	\$ 2,575	\$ 24,368	\$ -	\$ 912,076
746	ORTEGA ES	208	205	3	\$ 921,255	\$ 1,292	\$ 93,092	\$ -	\$ 44,915	\$ -	\$ 12,690	\$ 26,291	\$ -	\$ 1,099,535
638	PARKER ES	280	301	(21)	\$ 1,187,634	\$ 1,137	\$ 25,827	\$ -	\$ 79,050	\$ -	\$ 45,978	\$ 38,603	\$ -	\$ 1,378,229
786	PARKS ES -- MERGING	392	363	29	\$ 1,593,399	\$ 1,983	\$ 270,991	\$ -	\$ 74,558	\$ -	\$ 23,540	\$ 47,324	\$ -	\$ 2,011,796
569	PEABODY ES	211	216	(5)	\$ 939,247	\$ 1,551	\$ 25,827	\$ -	\$ 34,434	\$ -	\$ 12,874	\$ 26,804	\$ -	\$ 1,040,738
790	REDDING ES	322	342	(20)	\$ 1,345,766	\$ 643	\$ 25,827	\$ -	\$ 82,044	\$ -	\$ 41,748	\$ 43,477	\$ -	\$ 1,539,504

Exhibit 8
San Francisco Unified School District
FY 2007-2008 Proposed Budget
(Second Reading)
Preliminary Site-Base Budget Allocations

Org Code	School	Enrollment Projection	SY 2006-2007 Enrollment	Change in Enrollment Projected for 2007-2008	WSF	WSF Special Ed	Consent Decree	TAS Title I	SMP Title I	SGE	LEP	SIP	Dream School Consent Decree Funding	Total Preliminary 2007 - 2007 Allocation
760	REVERE ES--Dream School	420	396	24	\$ 1,771,139	\$ 1,516	\$ 293,625	\$ -	\$ 78,151	\$ -	\$ 23,724	\$ 41,560	\$ 420,000	\$ 2,629,716
816	SANCHEZ ES--Dream School	289	262	27	\$ 1,234,072	\$ 2,745	\$ 195,075	\$ -	\$ 67,072	\$ -	\$ 32,000	\$ 34,628	\$ 289,000	\$ 1,854,592
656	SERRA ES	270	270	0	\$ 1,166,702	\$ 1,357	\$ 182,250	\$ -	\$ 63,779	\$ -	\$ 22,621	\$ 33,473	\$ -	\$ 1,470,181
820	SHERIDAN ES	183	206	(23)	\$ 837,914	\$ 295	\$ 78,218	\$ -	\$ 42,818	\$ -	\$ 14,345	\$ 25,394	\$ -	\$ 998,984
823	SHERMAN ES	383	395	(12)	\$ 1,539,512	\$ 3,363	\$ 48,478	\$ 72,462	\$ -	\$ -	\$ -	\$ 50,146	\$ -	\$ 1,747,800
488	SLOAT ES	354	357	(3)	\$ 1,422,114	\$ 1,720	\$ 28,644	\$ -	\$ -	\$ -	\$ 20,782	\$ 45,914	\$ -	\$ 1,519,174
834	SPRING VALLEY ES	341	349	(8)	\$ 1,433,423	\$ 589	\$ 25,827	\$ 86,236	\$ -	\$ -	\$ 48,368	\$ 41,503	\$ -	\$ 1,638,946
842	STEVENSON ES	401	436	(35)	\$ 1,668,402	\$ 3,261	\$ 25,827	\$ -	\$ 71,264	\$ -	\$ -	\$ 34,759	\$ -	\$ 1,859,430
842	SUNNYSIDE ES	282	272	10	\$ 1,181,508	\$ 1,717	\$ 25,827	\$ -	\$ 43,717	\$ -	\$ 14,161	\$ 34,756	\$ -	\$ 1,301,685
750	SUNSET ES	338	325	13	\$ 1,383,156	\$ 1,265	\$ 25,827	\$ 40,722	\$ -	\$ -	\$ 22,253	\$ 41,553	\$ -	\$ 1,514,776
848	SUTRO ES	239	253	(14)	\$ 1,041,987	\$ 1,674	\$ 47,167	\$ -	\$ 54,796	\$ -	\$ 26,851	\$ 32,832	\$ -	\$ 1,206,305
652	SWETT ES -- MERGED W/ MUIR	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
513	TAYLOR ES	627	637	(10)	\$ 2,474,416	\$ 2,437	\$ 253,345	\$ -	\$ 147,020	\$ -	\$ 73,932	\$ 82,465	\$ -	\$ 3,033,615
859	TENDERLOIN ES	357	352	5	\$ 1,494,295	\$ 3,828	\$ 26,181	\$ 96,716	\$ -	\$ -	\$ -	\$ 46,042	\$ -	\$ 1,703,844
862	ULLOA ES	495	514	(19)	\$ 1,933,024	\$ 2,327	\$ 25,827	\$ 83,840	\$ -	\$ -	\$ 44,690	\$ 65,664	\$ -	\$ 2,155,373
867	VIS VALLEY ES	380	383	(3)	\$ 1,560,940	\$ 321	\$ 34,948	\$ -	\$ 98,213	\$ -	\$ 40,828	\$ 49,505	\$ -	\$ 1,784,755
497	WEBSTER ES	205	224	(19)	\$ 925,057	\$ 736	\$ 221,841	\$ -	\$ 56,592	\$ -	\$ 22,069	\$ 27,317	\$ -	\$ 1,253,614
876	WEST PORTAL ES	540	552	(12)	\$ 2,065,242	\$ 2,262	\$ 25,827	\$ -	\$ -	\$ -	\$ 32,920	\$ 71,051	\$ -	\$ 2,197,302
801	YICK WO ES	250	254	(4)	\$ 1,066,916	\$ 1,669	\$ 25,827	\$ -	\$ 48,508	\$ -	\$ 23,357	\$ 32,832	\$ -	\$ 1,199,108
858	WILLIE BROWN K-8	207	134	73	\$ 926,822	\$ 1,002	\$ 374,219	\$ -	\$ 34,434	\$ -	\$ -	\$ 15,382	\$ 207,000	\$ 1,560,698
676	LAWTON K-8	576	582	(6)	\$ 2,244,120	\$ 1,965	\$ 25,827	\$ -	\$ -	\$ -	\$ 34,575	\$ 60,383	\$ -	\$ 2,366,871
479	LILIENTHAL K-8	678	701	(23)	\$ 2,550,172	\$ 3,484	\$ 25,827	\$ -	\$ -	\$ -	\$ 16,552	\$ 71,720	\$ -	\$ 2,667,755
796	ROOFTOP K-8	568	575	(7)	\$ 2,203,101	\$ 3,365	\$ 25,827	\$ -	\$ -	\$ -	\$ 14,897	\$ 59,556	\$ -	\$ 2,306,746
493	S.F. COMMUNITY K-8	270	275	(5)	\$ 1,220,063	\$ 750	\$ 25,827	\$ 52,700	\$ -	\$ -	\$ 18,759	\$ 28,822	\$ -	\$ 1,346,921
852	TREASURE ISLAND K-8--CLOSED	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
485	YU, ALICE FONG K-8	549	546	3	\$ 2,118,624	\$ 589	\$ 99,785	\$ -	\$ -	\$ -	\$ 14,161	\$ 58,866	\$ -	\$ 2,290,025
431	APTOS MS	970	902	68	\$ 3,418,716	\$ 5,326	\$ -	\$ 158,997	\$ -	\$ -	\$ 24,460	\$ 56,042	\$ -	\$ 3,663,542
701	BURBANK MS -- CLOSED	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
641	DAVIS MS--Closed	0	149	(149)	\$ -	\$ -	\$ -	\$ -	\$ 23,954	\$ 6,983	\$ 1,471	\$ 5,802	\$ -	\$ 38,210
632	DENMAN MS	525	572	(47)	\$ 1,960,878	\$ 4,362	\$ 354,375	\$ -	\$ -	\$ -	\$ 25,012	\$ 36,009	\$ -	\$ 2,465,299
529	EVERETT MS--Dream School	517	602	(85)	\$ 1,973,667	\$ 3,230	\$ 348,975	\$ 115,879	\$ -	\$ -	\$ 39,357	\$ 24,817	\$ 517,000	\$ 3,022,926
546	FRANCISCO MS	655	680	(25)	\$ 2,461,010	\$ 2,563	\$ -	\$ -	\$ 157,500	\$ -	\$ 44,874	\$ 34,212	\$ -	\$ 2,700,159
446	FRANKLIN MS -- CLOSED	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
404	GIANNINI MS	1,250	1,249	1	\$ 4,321,418	\$ 5,678	\$ 30,045	\$ -	\$ -	\$ -	\$ 37,334	\$ 77,845	\$ -	\$ 4,472,320
607	HOOVER MS	1,230	1,257	(27)	\$ 4,235,419	\$ 6,283	\$ 65,623	\$ -	\$ -	\$ -	\$ 36,598	\$ 77,763	\$ -	\$ 4,421,686
710	KING, M. L. MS	533	542	(9)	\$ 1,983,814	\$ 3,441	\$ 359,775	\$ 111,987	\$ -	\$ -	\$ 25,931	\$ 33,100	\$ -	\$ 2,518,047
634	LICK MS	566	556	10	\$ 2,092,504	\$ 3,225	\$ 382,050	\$ -	\$ -	\$ 95,428	\$ 31,633	\$ 32,014	\$ -	\$ 2,636,863
618	MAINN MS	461	544	(83)	\$ 1,777,390	\$ 3,311	\$ 327,674	\$ -	\$ 98,812	\$ -	\$ 52,782	\$ 34,206	\$ -	\$ 2,294,175
708	MARINA MS	924	966	(44)	\$ 3,343,630	\$ 5,988	\$ -	\$ -	\$ 234,154	\$ -	\$ 56,276	\$ 63,782	\$ -	\$ 3,703,831
773	MAXWELL MS -- CLOSED	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
778	PRESIDIO MS	1,210	1,200	10	\$ 4,189,045	\$ 5,018	\$ -	\$ -	\$ -	\$ -	\$ 38,989	\$ 72,970	\$ -	\$ 4,306,022
797	ROOSEVELT MS	748	743	5	\$ 2,894,879	\$ 3,052	\$ -	\$ -	\$ 157,201	\$ -	\$ 23,908	\$ 47,430	\$ -	\$ 2,926,470
868	VIS VALLEY MS	326	356	(30)	\$ 1,390,347	\$ 3,790	\$ 302,186	\$ -	\$ 72,462	\$ -	\$ 19,127	\$ 23,616	\$ -	\$ 1,811,528
439	BALBOA HS	1,114	1,112	2	\$ 4,112,373	\$ 6,295	\$ 751,693	\$ -	\$ -	\$ 186,202	\$ 42,299	\$ 75,455	\$ -	\$ 5,174,317
764	BURTON HS	1,151	1,345	(194)	\$ 4,225,304	\$ 7,118	\$ 1,035,287	\$ -	\$ -	\$ 229,843	\$ 57,748	\$ -	\$ -	\$ 6,555,299
742	DOWNTOWN HS	275	275	0	\$ 1,181,252	\$ 2,583	\$ -	\$ -	\$ -	\$ 68,371	\$ 7,540	\$ -	\$ -	\$ 1,259,746
559	GAILEO HS	2,097	2,294	(197)	\$ 7,615,834	\$ 8,809	\$ 868,718	\$ -	\$ -	\$ -	\$ 82,208	\$ -	\$ -	\$ 8,575,569
466	INDEPENDENCE HS	364	362	2	\$ 1,275,234	\$ 562	\$ -	\$ -	\$ -	\$ 59,061	\$ 8,644	\$ -	\$ -	\$ 1,343,501
624	INTL STUD ACAD HS	449	420	29	\$ 1,772,442	\$ 2,500	\$ 302,862	\$ -	\$ -	\$ 95,428	\$ 20,414	\$ -	\$ -	\$ 2,193,646
405	LINCOLN HS	2,420	2,323	97	\$ 8,615,046	\$ 12,352	\$ 357,429	\$ -	\$ -	\$ -	\$ 101,686	\$ -	\$ -	\$ 9,086,713

Exhibit 8
San Francisco Unified School District
FY 2007-2008 Proposed Budget
(Second Reading)
Preliminary Site-Base Budget Allocations

Org Code	School	Enrollment Projection	SY 2006-2007 Enrollment	Change in Enrollment Projected for 2007-2008	WSF	WSF Special Ed	Consent Decree	TAS Title I	SWP Title I	SCE	LEP	SIP	Dream School Consent Decree Funding	Total Preliminary 2007 - 2007 Allocation
697	LOWELL HS	2,634	2,675	(41)	\$ 11,088,094	\$ 5,075	\$ -	\$ -	\$ -	\$ -	\$ 4,782	\$ -	\$ -	\$ 11,097,951
853	MARSHALL HS	641	649	(8)	\$ 2,686,942	\$ 4,311	\$ 874,096	\$ -	\$ -	\$ 128,595	\$ 31,816	\$ -	\$ -	\$ 3,725,761
630	MCATEER HS -- CLOSED	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
725	MISSION HS	789	899	(110)	\$ 3,072,431	\$ 7,689	\$ 532,829	\$ -	\$ -	\$ 168,745	\$ 52,782	\$ -	\$ -	\$ 3,834,476
738	NEWCOMER HS	450	430	20	\$ 1,990,732	\$ -	\$ -	\$ -	\$ 74,259	\$ -	\$ 46,897	\$ -	\$ -	\$ 2,111,888
651	O'CONNELL HS--Dream School	819	846	(27)	\$ 3,123,334	\$ 5,456	\$ 552,594	\$ -	\$ -	\$ 189,984	\$ 46,161	\$ -	\$ -	\$ 4,736,187
815	SCH OF THE ARTS HS	625	655	(30)	\$ 2,716,884	\$ 3,566	\$ 237,493	\$ -	\$ -	\$ -	\$ 2,023	\$ -	\$ -	\$ 2,959,966
832	SOTA ACADEMY	248	180	68	\$ 835,375	\$ 402	\$ 157,122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 992,898
785	WALLENBERG HS	660	650	10	\$ 2,501,701	\$ 4,252	\$ 118,747	\$ -	\$ -	\$ 112,885	\$ 27,954	\$ -	\$ -	\$ 2,765,539
571	WASHINGTON HS	2,298	2,302	(4)	\$ 8,180,311	\$ 11,312	\$ 653,106	\$ -	\$ -	\$ -	\$ 73,380	\$ -	\$ -	\$ 8,918,109
743	WELLS	250	250	0	\$ 1,101,675	\$ 1,822	\$ -	\$ -	\$ -	\$ 59,934	\$ 6,989	\$ -	\$ -	\$ 1,170,420
636	JBBP -- MERGED W/ PARKS	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
409	AIM HIGH	214	243	(29)	\$ 932,349	\$ 643	\$ 144,450	\$ -	\$ -	\$ 38,695	\$ 8,092	\$ 14,536	\$ -	\$ 1,138,865
757	JUNE JORDAN SCHOOL FOR EQUITY	350	364	(14)	\$ 1,405,384	\$ 1,045	\$ 276,818	\$ -	\$ -	\$ 79,136	\$ 5,149	\$ -	\$ -	\$ 1,767,531
539	FEINSTEIN ES	310	215	95	\$ 1,332,549	\$ 1,217	\$ 25,827	\$ -	\$ -	\$ -	\$ 2,391	\$ 27,574	\$ -	\$ 1,389,568
Total		53,086	53,667	(581)	\$ 208,412,205	\$ 250,569	\$ 17,157,926	\$ 1,340,249	\$ 3,700,356	\$ 1,603,962	\$ 3,004,905	\$ 3,831,230	\$ 2,532,658	\$ 241,844,050
2% WSF Reduction					\$ (4,168,244)									
Grand Total School Site Budgets					\$ 204,243,961									

Salary schedules can be even more sensitive than staffing allocations.

Particularly if there's only one person in that position.

However, at least one district publishes this public information in their annual budget. That district is Charlotte-Mecklenburg Schools.

Please share your thoughts on this issue.

Thank you.

Choose Your Favorite

SALARY SCHEDULE:

O Charlotte Mecklenburg Schools

Observations:

**2006-2007 STATE TEACHER SALARY SCHEDULE
NON-NBPTS**

BACHELOR "A" CERTIFICATE

YEARS OF EXPERIENCE	MONTHLY STATE AMOUNT	% OF STATE PAY	MONTHLY LOCAL SUPPLEMENT AMOUNT	TOTAL ANNUAL SALARY
0	\$2,851.00	13.00%	\$370.63	\$32,216.30
1	\$2,893.00	13.00%	\$376.09	\$32,690.90
2	\$2,937.00	13.00%	\$381.81	\$33,188.10
3	\$3,093.00	13.00%	\$402.09	\$34,950.90
4	\$3,233.00	13.00%	\$420.29	\$36,532.90
5	\$3,367.00	13.00%	\$437.71	\$38,047.10
6	\$3,496.00	13.00%	\$454.48	\$39,504.80
7	\$3,600.00	13.00%	\$468.00	\$40,680.00
8	\$3,648.00	13.00%	\$474.24	\$41,222.40
9	\$3,697.00	13.00%	\$480.61	\$41,776.10
10	\$3,747.00	13.00%	\$487.11	\$42,341.10
11	\$3,796.00	13.50%	\$512.46	\$43,084.60
12	\$3,847.00	13.50%	\$519.35	\$43,663.50
13	\$3,898.00	13.50%	\$526.23	\$44,242.30
14	\$3,951.00	13.50%	\$533.39	\$44,843.90
15	\$4,005.00	13.50%	\$540.68	\$45,456.80
16	\$4,060.00	13.50%	\$548.10	\$46,081.00
17	\$4,115.00	13.50%	\$555.53	\$46,705.30
18	\$4,174.00	14.00%	\$584.36	\$47,583.60
19	\$4,232.00	14.00%	\$592.48	\$48,244.80
20	\$4,290.00	14.00%	\$600.60	\$48,906.00
21	\$4,352.00	14.00%	\$609.28	\$49,612.80
22	\$4,413.00	14.00%	\$617.82	\$50,308.20
23	\$4,479.00	14.00%	\$627.06	\$51,060.60
24	\$4,543.00	14.00%	\$636.02	\$51,790.20
25	\$4,608.00	15.00%	\$691.20	\$52,992.00
26	\$4,674.00	15.00%	\$701.10	\$53,751.00
27	\$4,742.00	15.00%	\$711.30	\$54,533.00
28	\$4,813.00	15.00%	\$721.95	\$55,349.50
29	\$4,884.00	15.00%	\$732.60	\$56,166.00
30+	\$4,982.00	15.00%	\$747.30	\$57,293.00

CHARLOTTE MECKLENBURG BOARD OF EDUCATION

**2006-2007 STATE TEACHER SALARY SCHEDULE
NON-NBPTS**

MASTER "M" CERTIFICATE

YEARS OF EXPERIENCE	MONTHLY STATE AMOUNT	% OF STATE PAY	MONTHLY LOCAL SUPPLEMENT AMOUNT	TOTAL ANNUAL SALARY*
0	\$3,136.00	13.00%	\$407.68	\$35,436.80
1	\$3,182.00	13.00%	\$413.66	\$35,956.60
2	\$3,231.00	13.00%	\$420.03	\$36,510.30
3	\$3,402.00	13.00%	\$442.26	\$38,442.60
4	\$3,556.00	13.50%	\$480.06	\$40,360.60
5	\$3,704.00	13.50%	\$500.04	\$42,040.40
6	\$3,846.00	13.50%	\$519.21	\$43,652.10
7	\$3,960.00	13.50%	\$534.60	\$44,946.00
8	\$4,013.00	13.50%	\$541.76	\$45,547.60
9	\$4,067.00	13.50%	\$549.05	\$46,160.50
10	\$4,122.00	13.50%	\$556.47	\$46,784.70
11	\$4,176.00	14.50%	\$605.52	\$47,815.20
12	\$4,232.00	14.50%	\$613.64	\$48,456.40
13	\$4,288.00	14.50%	\$621.76	\$49,097.60
14	\$4,346.00	14.50%	\$630.17	\$49,761.70
15	\$4,406.00	14.50%	\$638.87	\$50,448.70
16	\$4,466.00	14.50%	\$647.57	\$51,135.70
17	\$4,527.00	14.50%	\$656.42	\$51,834.20
18	\$4,591.00	15.50%	\$711.61	\$53,026.10
19	\$4,655.00	15.50%	\$721.53	\$53,765.30
20	\$4,719.00	15.50%	\$731.45	\$54,504.50
21	\$4,787.00	15.50%	\$741.99	\$55,289.90
22	\$4,854.00	15.50%	\$752.37	\$56,063.70
23	\$4,927.00	15.50%	\$763.69	\$56,906.90
24	\$4,997.00	15.50%	\$774.54	\$57,715.40
25	\$5,069.00	16.50%	\$836.39	\$59,053.90
26	\$5,141.00	16.50%	\$848.27	\$59,892.70
27	\$5,216.00	16.50%	\$860.64	\$60,766.40
28	\$5,294.00	16.50%	\$873.51	\$61,675.10
29	\$5,372.00	16.50%	\$886.38	\$62,583.80
30+	\$5,480.00	16.50%	\$904.20	\$63,842.00

*ADD \$1,260 TO TOTAL TEN MONTH ANNUAL SALARY FOR ADVANCED TEACHING LICENSE

*ADD \$2,530 TO TOTAL TEN MONTH ANNUAL SALARY FOR DOCTORATE TEACHING LICENSE

2006-2007 STATE TEACHER SALARY SCHEDULE

NBPTS

BACHELOR "A" CERTIFICATE				
YEARS OF EXPERIENCE	MONTHLY STATE AMOUNT	% OF STATE PAY	MONTHLY LOCAL SUPPLEMENT AMOUNT	TOTAL ANNUAL SALARY
0	N/A	N/A	N/A	N/A
1	N/A	N/A	N/A	N/A
2	N/A	N/A	N/A	N/A
3	\$3,464	13.00%	\$450.32	\$39,143.20
4	\$3,621	13.00%	\$470.73	\$40,917.30
5	\$3,771	13.00%	\$490.23	\$42,612.30
6	\$3,916	13.00%	\$509.08	\$44,250.80
7	\$4,032	13.00%	\$524.16	\$45,561.60
8	\$4,086	13.00%	\$531.18	\$46,171.80
9	\$4,141	13.00%	\$538.33	\$46,793.30
10	\$4,197	13.00%	\$545.61	\$47,426.10
11	\$4,252	13.50%	\$574.02	\$48,260.20
12	\$4,309	13.50%	\$581.72	\$48,907.20
13	\$4,366	13.50%	\$589.41	\$49,554.10
14	\$4,425	13.50%	\$597.38	\$50,223.80
15	\$4,486	13.50%	\$605.61	\$50,916.10
16	\$4,547	13.50%	\$613.85	\$51,608.50
17	\$4,609	13.50%	\$622.22	\$52,312.20
18	\$4,675	14.00%	\$654.50	\$53,295.00
19	\$4,740	14.00%	\$663.60	\$54,036.00
20	\$4,805	14.00%	\$672.70	\$54,777.00
21	\$4,874	14.00%	\$682.36	\$55,563.60
22	\$4,943	14.00%	\$692.02	\$56,350.20
23	\$5,016	14.00%	\$702.24	\$57,182.40
24	\$5,088	14.00%	\$712.32	\$58,003.20
25	\$5,161	15.00%	\$774.15	\$59,351.50
26	\$5,235	15.00%	\$785.25	\$60,202.50
27	\$5,311	15.00%	\$796.65	\$61,076.50
28	\$5,391	15.00%	\$808.65	\$61,996.50
29	\$5,470	15.00%	\$820.50	\$62,905.00
30+	\$5,580	15.00%	\$837.00	\$64,170.00

NBPTS: National Board Professional Teaching Standards certification

2006-2007 STATE TEACHER SALARY SCHEDULE **NBPTS**

MASTER "M" CERTIFICATE				
YEARS OF EXPERIENCE	MONTHLY STATE AMOUNT	% OF STATE PAY	MONTHLY LOCAL SUPPLEMENT AMOUNT	TOTAL ANNUAL SALARY*
0	N/A	N/A	N/A	N/A
1	N/A	N/A	N/A	N/A
2	N/A	N/A	N/A	N/A
3	\$3,810.00	13.00%	\$495.30	\$43,053.00
4	\$3,983.00	13.50%	\$537.71	\$45,207.10
5	\$4,148.00	13.50%	\$559.98	\$47,079.80
6	\$4,308.00	13.50%	\$581.58	\$48,895.80
7	\$4,435.00	13.50%	\$598.73	\$50,337.30
8	\$4,495.00	13.50%	\$606.83	\$51,018.30
9	\$4,555.00	13.50%	\$614.93	\$51,699.30
10	\$4,617.00	13.50%	\$623.30	\$52,403.00
11	\$4,677.00	14.50%	\$678.17	\$53,551.70
12	\$4,740.00	14.50%	\$687.30	\$54,273.00
13	\$4,803.00	14.50%	\$696.44	\$54,994.40
14	\$4,868.00	14.50%	\$705.86	\$55,738.60
15	\$4,935.00	14.50%	\$715.58	\$56,505.80
16	\$5,002.00	14.50%	\$725.29	\$57,272.90
17	\$5,070.00	14.50%	\$735.15	\$58,051.50
18	\$5,142.00	15.50%	\$797.01	\$59,390.10
19	\$5,214.00	15.50%	\$808.17	\$60,221.70
20	\$5,285.00	15.50%	\$819.18	\$61,041.80
21	\$5,361.00	15.50%	\$830.96	\$61,919.60
22	\$5,436.00	15.50%	\$842.58	\$62,785.80
23	\$5,518.00	15.50%	\$855.29	\$63,732.90
24	\$5,597.00	15.50%	\$867.54	\$64,645.40
25	\$5,677.00	16.50%	\$936.71	\$66,137.10
26	\$5,758.00	16.50%	\$950.07	\$67,080.70
27	\$5,842.00	16.50%	\$963.93	\$68,059.30
28	\$5,929.00	16.50%	\$978.29	\$69,072.90
29	\$6,017.00	16.50%	\$992.81	\$70,098.10
30+	\$6,138.00	16.50%	\$1,012.77	\$71,507.70

*ADD \$1,260 TO TOTAL TEN MONTH ANNUAL SALARY FOR ADVANCED TEACHING LICENSE

*ADD \$2,530 TO TOTAL TEN MONTH ANNUAL SALARY FOR DOCTORATE TEACHING LICENSE

NBPTS: National Board Professional Teaching Standards certification

2006-2007 STATE PSYCHOLOGIST SALARY SCHEDULE

MASTER "M" CERTIFICATE

YEARS OF EXPERIENCE	MONTHLY STATE AMOUNT	MONTHLY LOCAL SUPPLEMENT AMOUNT	TOTAL ANNUAL SALARY*
0	\$3,704.00	\$703.76	\$44,077.60
1	\$3,846.00	\$730.74	\$45,767.40
2	\$3,960.00	\$752.40	\$47,124.00
3	\$4,013.00	\$762.47	\$47,754.70
4	\$4,067.00	\$813.40	\$48,804.00
5	\$4,122.00	\$824.40	\$49,464.00
6	\$4,176.00	\$835.20	\$50,112.00
7	\$4,232.00	\$846.40	\$50,784.00
8	\$4,288.00	\$857.60	\$51,456.00
9	\$4,346.00	\$890.93	\$52,369.30
10	\$4,406.00	\$903.23	\$53,092.30
11	\$4,466.00	\$937.86	\$54,038.60
12	\$4,527.00	\$950.67	\$54,776.70
13	\$4,591.00	\$964.11	\$55,551.10
14	\$4,655.00	\$1,000.83	\$56,558.30
15	\$4,719.00	\$1,014.59	\$57,335.90
16	\$4,787.00	\$1,029.21	\$58,162.10
17	\$4,854.00	\$1,043.61	\$58,976.10
18	\$4,927.00	\$1,059.31	\$59,863.10
19	\$4,997.00	\$1,074.36	\$60,713.60
20	\$5,069.00	\$1,089.84	\$61,588.40
21	\$5,141.00	\$1,105.32	\$62,463.20
22	\$5,216.00	\$1,121.44	\$63,374.40
23	\$5,294.00	\$1,138.21	\$64,322.10
24	\$5,372.00	\$1,154.98	\$65,269.80
25	\$5,480.00	\$1,178.20	\$66,582.00
26	\$5,568.00	\$1,197.12	\$67,651.20
27	\$5,657.00	\$1,216.26	\$68,732.60
28	\$5,748.00	\$1,235.82	\$69,838.20
29	\$5,840.00	\$1,255.60	\$70,956.00
30+	\$5,933.00	\$1,275.60	\$72,086.00

*ADD \$1,260 TO TOTAL TEN MONTH ANNUAL SALARY FOR ADVANCED TEACHING LICENSE

*ADD \$2,530 TO TOTAL TEN MONTH ANNUAL SALARY FOR DOCTORATE TEACHING LICENSE

**AFTER SCHOOL ENRICHMENT, TUTOR, TITLE I AND
AVID PROGRAM SALARY SCHEDULE FOR 2006-2007**

After School Enrichment Program

Site Coordinator	Entry	\$14.73	per hour
Lead Associate	Entry	\$12.11	per hour
Teaching Associate	Entry	\$10.99	per hour
Assistant	Entry	\$9.67	per hour

<u>Tutor</u>		\$17.68	per hour
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Title I Program

Title I Certified Tutor		\$17.68	per hour
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AVID Program

Tutor		\$10.20	per hour
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CHARLOTTE-MECKLENBURG BOARD OF EDUCATION

**SUBSTITUTE AND NON-ATHLETIC STIPENDS
PAY RATES FOR 2006-2007**

SUBSTITUTE TEACHERS

Effective July 1, 2006

Certified Substitute Teachers	\$84.00	per day
Non-Certified Substitute Teachers	\$65.00	per day
Teacher Assistants as Classroom Substitutes	\$132.60	per day

OTHER SUBSTITUTE RATES

Effective July 1, 2006

Substitute Teacher Assistants	\$9.67	per hour
Substitute ASEP Assistants	\$9.67	per hour
Substitute Cafeteria Workers	\$9.67	per hour
Substitute Bus Drivers	\$10.99	per hour
Substitute Cafeteria Managers	Entry level for given position	
Substitute Secretaries	Entry level for given position	

STIPENDS

Effective July 1, 2006

Non-Athletic Stipends (Sr. High Only)	\$1,440.00	Annually
Lead Teacher/Alternative School	\$247.50	Monthly
Assistant Principal Intern	\$3,259.00	Monthly
Principal Fellow	\$1,437.00	Monthly
Mentor (Single Mentee)	\$100.00	Monthly
Mentor (Two Mentees)	\$200.00	Monthly
Honorarium	\$100.00	Per Point
A+ Mentor (One or More Mentees)	\$100.00	Monthly
Video Conferencing Teacher	\$144.00	Monthly
Teaching Assistant Principal	\$88.00	Monthly
Band Director	\$2,640.00	Annually
Elementary - Chess; Math Olympiad	\$200.00	Annually
Middle School - Chess; National Academic League	\$300.00	Annually
Sr High - Chess; Science Olympiad	\$400.00	Annually

VIF TEACHERS STATE RATE

Effective July 1, 2006

Initial Year VIF Teacher	\$3,150.00	Monthly
Second Year VIF Teacher	\$3,280.00	Monthly
Third Year VIF Teacher	\$3,440.00	Monthly

COMMUNITY USE OF SCHOOLS

Effective July 1, 2006

Custodians	Hourly Rate	
Non-Exempt Non-Custodians	\$9.67	per hour
Exempt Employees	\$12.00	per hour

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION

2006-2007 SALARY SCHEDULE FOR EXEMPT POSITIONS

<u>POSITION</u>	<u>PAY GRADE</u>	<u>MONTHS</u>	<u>SALARY INFORMATION</u>	
			<u>MINIMUM</u>	<u>MAXIMUM</u>
PRINCIPAL				
High School	32	12	\$ 74,801	\$ 139,776
Middle School	30	12	68,423	134,514
Elementary School	28	12	62,517	118,564
ASSISTANT PRINCIPAL				
High School	25	11	54,656	101,400
Middle School	24	11	52,273	96,658
Elementary School	23	11	49,975	92,206
EXECUTIVE DIRECTORS	31	12	71,537	130,755
COORDINATING DIRECTORS	30	12	68,423	134,514
DIRECTORS	26	12	57,148	100,916

Where Applicable:

Advanced Certificate, Doctorate, Longevity Payments, School-House Bonus and ABC Bonus will be added.

2006-07 MASTER SALARY SCHEDULE FOR EXEMPT POSITIONS

<u>PAY GRADE</u>	<u>POSITION TITLE</u>	<u>MO</u>	<u>MONTHLY MINIMUM</u>	<u>MONTHLY MAXIMUM</u>
16	ADMINISTRATOR, INVENTORY SYSTEM	12	\$ 3,056.75	\$ 5,209.15
	ADMINISTRATOR, PROJECT CONTROLS	12		
	COORDINATOR, DATA SUPPORT	12		
	COORDINATOR, INSTRUCTIONAL TECHNOLOGY PROJECTS	12		
	COORDINATOR, MWSBE DATA	12		
	COORDINATOR, TELECOMMUNICATION	12		
	CREW CHIEF, SUPPLY	12		
	EDITOR, TV VIDEOGRAPHER	12		
	FAMILY SERVICES COORDINATOR	12		
	OFFICE SUPERVISOR, INST'L ACCOUNTABILI	12		
	PARENT EDUCATOR UPLIFT	12		
	PARENT EDUCATOR/FACILITATOR	10		
	PARENT EDUCATOR/FACILITATOR 11 MONTHS	11		
	PARENT EDUCATOR/FACILITATOR 12 MONTHS	12		
	PROJECT UPLIFT FACILITATOR	10		
	PURCHASING AGENT	12		
	SCREENER, PRE-K	12		
	SECRETARY, SENIOR EXECUTIVE	12		
	SUPERVISOR, CMMS SYSTEMS ADMIN/WAREHOUSE	12		
	SUPERVISOR, GRAPHIC PRODUCTION	12		
	SUPERVISOR, GROUNDS	12		
	SUPERVISOR, OFFICE	12		
	SUPERVISOR, PAINTING	12		
	SUPERVISOR, ROOFING-SHEET METAL-WELDING	12		
	SUPERVISOR, WAREHOUSE	12		
17	ADMINISTRATOR, TRANSPORTATION TIMS/RIS	12	\$ 3,194.56	\$ 5,322.62
	ADVISOR, STUDENT AFFAIRS	10		
	CLERK TO THE BOARD	12		
	COORDINATOR, LAWSON HELP DESK	12		
	COORDINATOR, MWSBE COMPLIANCE	12		
	COORDINATOR, REAL ESTATE	12		
	COORDINATOR, TEXTBOOK INVENTORY	12		
	COORDINATOR/CASE WORKER - COMM SCHOOL	12		
	MANAGER, COMPUTER OPERATIONS	12		
	SUPERVISOR, ACCOUNTS PAYABLE	12		
	SUPERVISOR, ALARM SYSTEMS	12		
	SUPERVISOR, AREA OPERATIONS	12		
	SUPERVISOR, CARPENTRY	12		
	SUPERVISOR, ELECTRICAL	12		
	SUPERVISOR, ELECTRONICS	12		
	SUPERVISOR, EQUIPMENT MAINTENANCE	12		
	SUPERVISOR, HVAC	12		
	SUPERVISOR, PAYROLL PROCESSING	12		
	SUPERVISOR, PLUMBING	12		
	SUPERVISOR, TRANSPORTATION MAINTENANCE	12		
	Y2K SOFTWARE TESTER/RESEARCHER - NO BENEFITS	12		
	Y2K SOFTWARE TESTER/RESEARCHER WITH BENEFITS	12		

2006-07 MASTER SALARY SCHEDULE FOR EXEMPT POSITIONS

<u>PAY GRADE</u>	<u>POSITION TITLE</u>	<u>MO</u>	<u>MONTHLY MINIMUM</u>	<u>MONTHLY MAXIMUM</u>
18	ACCOUNTANT	12	\$ 3,337.73	\$ 5,710.65
	ADM ASSISTANT TO ASSOCIATE SUPERINTENDENT	12		
	ADM ASSISTANT TO THE FINANCE OFFICER	12		
	ADMINISTRATIVE ASSISTANT TO GENERAL COUNSEL	12		
	ADMINISTRATOR, SECURITY TECHNOLOGY SERVICES	12		
	COACH, ACADEMIC PLAY IT SMART	10		
	COORDINATOR, ACE PROJECT	12		
	COORDINATOR, MAGNET SCHOOLS MARKETING	12		
	COORDINATOR, ORIENTATION	12		
	COORDINATOR, PROFESSIONAL DEV TECHNOLOGY	12		
	COORDINATOR, PUBLIC INFORMATION	12		
	COORDINATOR, QUALITY MANAGEMENT PROCESS	12		
	COORDINATOR, RESEARCH/ASSESSMENT/PLANNING	12		
	COORDINATOR, RESRCH, ASSMT, PLAN - DATA MGMT	12		
	COORDINATOR, RESRCH, ASSMT, PLAN - TEST DVLPMT	12		
	FACILITATOR, MIDDLE SCHOOL PREVENTION	10		
	PROGRAM ASSISTANT, ASEP	12		
	PROJECT MANAGER, DATA/VOICE SYSTEMS	12		
19	ADM ASSISTANT TO DEPUTY SUPERINTENDENT	12	\$ 3,488.06	\$ 5,966.92
	ANALYST, DEVELOPMENT	12		
	ANALYST, PROGRAMMER	12		
	COORDINATOR, BUILDING SVS INFORMATION SYSTEMS	12		
	COORDINATOR, HELP DESK	12		
	COORDINATOR, HOSPITALITY OPER & MGT TE	10		
	COORDINATOR, INTERNATIONAL SERVICES	12		
	COORDINATOR, PARENT INVOLVEMENT - 10 MONTHS	10		
	COORDINATOR, PARTNERSHIP	12		
	COORDINATOR, PRE-K PROGRAM	12		
	COORDINATOR, TECHNOLOGY	12		
	HEARING OFFICER	12		
	HEARING OFFICER - 11 MONTHS	11		
	INSTRUCTOR, ORIENTATION AND MOBILITY	10		
	INVESTIGATOR, SCHOOL LAW ENFORCEMENT	12		
	LIAISON, AT-RISK STUDENTS INTERVENTION	12		
	LIAISON, HEALTHY SCHOOLS	12		
	MANAGER, BUILDING SYSTEMS	12		
	MEDIA SPECIALIST/CATALOGER	12		
	PLANNER, BUILDING CONSTRUCTION	12		
	PURCHASING AGENT, SENIOR	12		
	SUPERVISOR, DOUBLE OAKS FAMILY INVOLVEMENT	12		
	SUPERVISOR, TV PROGRAMMING & PROMOTION	12		
	TELEVISION AND MULTIMEDIA PRODUCER	12		
20	ADMINISTRATIVE ASSISTANT TO THE SUPERINTENDENT'S O	12	\$ 3,645.55	\$ 6,177.60
	ADMINISTRATOR, CONTRACT & OFFICE	12		
	ADMINISTRATOR, MWSBE	12		

2006-07 MASTER SALARY SCHEDULE FOR EXEMPT POSITIONS

<u>PAY GRADE</u>	<u>POSITION TITLE</u>	<u>MO</u>	<u>MONTHLY MINIMUM</u>	<u>MONTHLY MAXIMUM</u>
20	ANALYST, BUDGET	12	\$ 3,645.55	\$ 6,177.60
	ANALYST, CAPITAL PROJECTS	12		
	ANALYST, COMPENSATION	12		
	ANALYST, HUMAN RESOURCES	12		
	ARCHITECT, FACILITY	12		
	ASSISTANT TO THE SUPERINTENDENT	12		
	AUDITOR, EDUCATIONAL PROGRAM	12		
	COORDINATOR, COURT LIAISON	12		
	COORDINATOR, EMERGENCY RESPONSE PROGRAM	12		
	COORDINATOR, FAMILY INVOLVEMENT	12		
	COORDINATOR, FAMILY RESOURCE CENTER PROGRAM	12		
	COORDINATOR, NAT BD FOR PROF TCH STDS	12		
	COORDINATOR, QUALITY MANAGEMENT	12		
	COORDINATOR, SMALLER LEARNING COMMUNITIES	12		
	DEPUTY DIRECTOR, SCHOOL LAW ENFORCEMENT	12		
	ENGINEER, FACILITIES	12		
	ENGINEER, HVAC CONTROLS	12		
	ENGINEER, NETWORK SUPPORT	12		
	ENGINEER, SYSTEMS	12		
	GRANT DEVELOPER	12		
	HRIS ANALYST	12		
	LIAISON, EDUCATIONAL WITH DSS	12		
	MANAGER, BLDG SYSTEMS - SPECIAL PROJECT	12		
	MANAGER, CAMPUS SECURITY ASSOCIATE	12		
	MANAGER, CUSTODIAL SERVICES	12		
	MANAGER, GRAPHICS	12		
	MANAGER, INDUSTRIAL ENGINEER	12		
	MANAGER, MECHANICAL SYSTEM	12		
	MANAGER, SCHOOL BOARD SERVICES	12		
	MANAGER, STORAGE AND DISTRIBUTION	12		
	MANAGER, TEXTBOOK	12		
	PROGRAMMER, ASSESSMENT WEB	12		
	PROJECT MANAGER, DATA/ELECTRICAL	12		
	SAFETY OFFICER	12		
	SHOP FOREMAN, TRANSPORTATION	12		
	SPECIALIST, INSERVICE	12		
	SPECIALIST, PRESCHOOL BEHAVIORAL	10		
	SUPERVISOR, COMMUNITY PARTNERSHIP	12		
	SUPERVISOR, EXTERNAL COMMUNICATION	12		
	SUPERVISOR, INTERNAL COMMUNICATION	12		
	SUPERVISOR, MEDIA RELATIONS	12		
	SUPERVISOR, SPECIAL EVENTS	12		
	SUPERVISOR, VOLUNTEER	12		
	TEAM LEADER, POINT-OF-SALE	12		
	WEB DEVELOPER	12		
	WEBMASTER	12		

2006-07 MASTER SALARY SCHEDULE FOR EXEMPT POSITIONS

<u>PAY GRADE</u>	<u>POSITION TITLE</u>	<u>MO</u>	<u>MONTHLY MINIMUM</u>	<u>MONTHLY MAXIMUM</u>
21	ACADEMIC MONITOR	12	\$ 3,811.99	\$ 6,576.44
	ACCOUNTANT, SENIOR	12		
	ANALYST, BUSINESS	12		
	ANALYST, DATA	12		
	ANALYST, SENIOR COMPENSATION	12		
	COORDINATOR, ADVANCED STUDIES	12		
	COORDINATOR, AMERICANS WITH DISABILITIES	12		
	COORDINATOR, CATALOGING & AUTOMATION	12		
	COORDINATOR, CTE TECHNOLOGY	12		
	COORDINATOR, CURRICULUM TECHNOLOGY	12		
	COORDINATOR, MORE AT FOUR	12		
	COORDINATOR, RESOURCE DEVELOPMENT	10		
	COORDINATOR, WORKFORCE INVESTMENT ACT	12		
	DESIGNER, INSTRUCTIONAL	12		
	ENGINEER, NETWORK	12		
	LIAISON, YOUTH AND FAMILY SERVICES WITH DSS	12		
	MANAGER, ACCOUNTS PAYABLE	12		
	SPECIALIST, COMPENSATION	12		
	SPECIALIST, COMPENSATION AND BENEFITS	12		
	SPECIALIST, DRIVER EDUCATION	12		
	SPECIALIST, RECRUITMENT, SAFETY, TRAIN	12		
	SPECIALIST, ROUTING AND SCHEDULING	12		
	SPECIALIST, TEACHER SUPPORT	12		
	SPECIALIST, TEST DEVELOPMENT	12		
	SPECIALIST, TRAINING - NON INSTRUCTIONAL	12		
	SPECIALIST, VIDEO TECHNOLOGY	12		
	SUPERVISOR, LICENSURE ADMINISTRATION	12		
	THERAPIST, OCCUPATIONAL	10		
	THERAPIST, PHYSICAL	10		
22	ADMINISTRATOR, ACE PROGRAM	12	\$ 3,953.80	\$ 6,880.24
	ADMINISTRATOR, ACE PROGRAM - 11 MONTHS	11		
	ANALYST, ASSESSMENT PROGRAM	12		
	ANALYST, SENIOR PROGRAMMER	12		
	ANALYST, SOFTWARE PROGRAMMER	12		
	COMPUTER SYSTEMS ANALYST	12		
	COORDINATOR, COURT & STUDENT DISCIPLINE	12		
	COORDINATOR, DIRECT INSTRUCTION	12		
	COORDINATOR, ELEM PREVENTION AND INTERVENTION	12		
	COORDINATOR, ELEMENTARY SCIENCE	12		
	COORDINATOR, ELEMENTARY SOCIAL STUDIES	12		
	COORDINATOR, HIGH SCH PREVENTION AND INTERV	12		
	COORDINATOR, INFORMATION SYSTEMS	12		
	COORDINATOR, MATH	12		
	COORDINATOR, MIDDLE SCHOOL LITERACY	12		
	COORDINATOR, MIDDLE SCHOOL SCIENCE	12		
	COORDINATOR, MIDDLE SCHOOL SOCIAL STUDIES	12		
	COORDINATOR, NAT BD FOR PROF TCH STDS	12		

2006-07 MASTER SALARY SCHEDULE FOR EXEMPT POSITIONS

<u>PAY GRADE</u>	<u>POSITION TITLE</u>	<u>MO</u>	<u>MONTHLY MINIMUM</u>	<u>MONTHLY MAXIMUM</u>
22	COORDINATOR, PBIS	12	\$ 3,953.80	\$ 6,880.24
	COORDINATOR, PROGRAM DEVELOPMENT (STUDENT SVS)	12		
	COORDINATOR, PROJECT UPLIFT	12		
	COORDINATOR, RIGHT CHOICES PROGRAM	12		
	COORDINATOR, SAFE SCHOOLS	12		
	COORDINATOR, SUBSTANCE ABUSE PREVENTION	12		
	DATA BASE ADMINISTRATOR	12		
	DROPOUT PREVENTION COORDINATOR	12		
	ENGINEER, SENIOR SYSTEMS	12		
	LIAISON, ALTERNATIVE LEARNING PROGRAM	12		
	LIAISON, LEAD WITH DSS	12		
	MANAGER, PROCUREMENT CARD	12		
	MANAGER, TRANSPORTATION SUPPORT	12		
	NUTRITIONIST	12		
	RESEARCH ANALYST, PROGRAM EVALUATION	12		
	SPECIALIST, RECRUITMENT	12		
	SPECIALIST, TRANSPORTATION	12		
	SUPERVISOR, AREA CHILD NUTRITION	12		
23	ADMINISTRATOR, ACE MIDDLE SCHOOL PROGRAM	11	\$ 4,164.56	\$ 7,683.87
	ANALYST, SENIOR ASSESSMENT PROGRAM	12		
	ANALYST, STAFFING CONTROL	12		
	ASSISTANT DIRECTOR, ACCOUNTING	12		
	ASSISTANT DIRECTOR, ASEP	12		
	ASSISTANT DIRECTOR, ATHLETICS	12		
	ASSISTANT DIRECTOR, BUDGET	12		
	ASSISTANT DIRECTOR, CHILD NUTRITION	12		
	ASSISTANT DIRECTOR, EXTENDED PROG & SERVICES	12		
	ASSISTANT DIRECTOR, HELP DESK	12		
	ASSISTANT DIRECTOR, INFO. SYSTEMS & TECH.	12		
	ASSISTANT DIRECTOR, MAINTENANCE	12		
	ASSISTANT DIRECTOR, NETWORK SYST & WORKSTATION	12		
	ASSISTANT DIRECTOR, PAYROLL	12		
	ASSISTANT DIRECTOR, PREVENTION & INTERVENTION	12		
	ASSISTANT DIRECTOR, PUBLIC INFORMATION	12		
	ASSISTANT DIRECTOR, TECHNICAL SVCS OPERATIONS	12		
	ASSISTANT DIRECTOR, TELECOMMUNICATIONS	12		
	ASSISTANT DIRECTOR, TRANSPORTATION	12		
	ASSISTANT PRINCIPAL, ELEMENTARY 10 MOS	12		
	ASSISTANT PRINCIPAL, ELEMENTARY 11 MON	11		
	ASSISTANT PRINCIPAL, ELEMENTARY INTERIM	11		
	ASSISTANT PRINCIPAL, ELEMENTARY SCHOOL 12 MON	12		
	COORDINATOR, BEST FRIENDS PROGRAM	12		
	COORDINATOR, INTERNATIONAL BAC-SYSTEMWIDE	12		
	ENGINEER, CONSTRUCTION	12		
	ENGINEER, HVAC MECHANICAL	12		
	ENGINEER, MECHANICAL	12		
	ENGINEER, SENIOR	12		

2006-07 MASTER SALARY SCHEDULE FOR EXEMPT POSITIONS

<u>PAY GRADE</u>	<u>POSITION TITLE</u>	<u>MO</u>	<u>MONTHLY MINIMUM</u>	<u>MONTHLY MAXIMUM</u>
23	EXECUTIVE ASSISTANT	12	\$ 4,164.56	\$ 7,683.87
	EXECUTIVE COORDINATOR	12		
	LIAISON, COURT	12		
	LIAISON, PRE-K	12		
	MANAGER, BENEFITS ADMINISTRATION	12		
	MANAGER, BUILDING SERVICES SUPPORT	12		
	MANAGER, ENERGY	12		
	MANAGER, ENVIRONMENTAL HEALTH AND SAFETY	12		
	MANAGER, HR CONSULTANTS	12		
	MANAGER, NON INSTRUCTIONAL EMPLOYMENT	12		
	MANAGER, PROJECT	12		
	MANAGER, REGIONAL PROPERTY	12		
	PROJECT MANAGER, VISION 2000	12		
	SENIOR WRITER	12		
	SPECIALIST B/EH PROGRAM	12		
	SPECIALIST, ACADEMICALLY GIFTED PROGRAM	12		
	SPECIALIST, ASSESSMENT OPERATION	12		
	SPECIALIST, BUDGET	12		
	SPECIALIST, CAREER AND TECH EDUCATION PROG	12		
	SPECIALIST, COMPLIANCE	12		
	SPECIALIST, CTE COMMUNITY RELATIONS	12		
	SPECIALIST, DIVERSITY	12		
	SPECIALIST, EARLY CHILDHOOD	12		
	SPECIALIST, EC ADMINISTRATIVE SERVICES	12		
	SPECIALIST, EC BEHAVIORAL SERVICES	12		
	SPECIALIST, EC PRESCHOOL CHILDREN W/DISABILITIES	12		
	SPECIALIST, EC PROF DEVELOPMENT PBIS	12		
	SPECIALIST, EC PROGRAM FOR AUTISM	12		
	SPECIALIST, EMPLOYEE RELATIONS	12		
	SPECIALIST, ENGLISH AS A SECOND LANGUAGE	12		
	SPECIALIST, ENGLISH CURRICULUM	12		
	SPECIALIST, EVEN START	12		
	SPECIALIST, EXCEPTIONAL CHILDREN ACCTBLTY	12		
	SPECIALIST, EXCEPTIONAL CHILDREN C&I	12		
	SPECIALIST, EXCEPTIONAL CHILDREN ELEMENTARY	12		
	SPECIALIST, EXCEPTIONAL CHILDREN MIDDLE SHL	12		
	SPECIALIST, EXCEPTIONAL CHILDREN SR HIGH	12		
	SPECIALIST, EXCEPTIONAL CHILDREN'S PRO	12		
	SPECIALIST, FOREIGN LANGUAGE	12		
	SPECIALIST, HEALTH	12		
	SPECIALIST, INSTRUCTIONAL EXCELLENCE	12		
	SPECIALIST, INSTRUCTIONAL TECHNOLOGY	12		
	SPECIALIST, JROTC	12		
	SPECIALIST, LITERACY	12		
	SPECIALIST, MAGNET SCHOOL PROGRAM	12		
	SPECIALIST, MATH	12		
	SPECIALIST, MEDIA CENTER	12		

2006-07 MASTER SALARY SCHEDULE FOR EXEMPT POSITIONS

<u>PAY GRADE</u>	<u>POSITION TITLE</u>	<u>MO</u>	<u>MONTHLY MINIMUM</u>	<u>MONTHLY MAXIMUM</u>
23	SPECIALIST, MULTICULTURAL	12	\$ 4,164.56	\$ 7,683.87
	SPECIALIST, NAT BD PROF TCH STANDARDS	12		
	SPECIALIST, PERFORMING ARTS	12		
	SPECIALIST, PHYSICAL EDUCATION	12		
	SPECIALIST, PLANNING	12		
	SPECIALIST, PRE-K EARLY READING FIRST	12		
	SPECIALIST, PRE-KINDERGARTEN	12		
	SPECIALIST, PRE-KINDERGARTEN CURRICULUM	12		
	SPECIALIST, PRESCHOOL TITLE I CURRICULUM	12		
	SPECIALIST, PROFESSIONAL DEVELOPMENT	12		
	SPECIALIST, PROGRAM FOR GIFTED MIDDLE SCHOOL	12		
	SPECIALIST, READING	12		
	SPECIALIST, REAL ESTATE	12		
	SPECIALIST, RESEARCH	12		
	SPECIALIST, SCIENCE CURRICULUM	12		
	SPECIALIST, SECOND LANGUAGE	12		
	SPECIALIST, SENIOR EXCEPTIONAL CHILDRE	12		
	SPECIALIST, SOCIAL STUDIES	12		
	SPECIALIST, STUDENT PLACEMENT	12		
	SPECIALIST, TAL DEV/ADV STUDIES HIGH SCHL	12		
	SPECIALIST, TALENT DEVELOPMENT SECONDARY	12		
	SPECIALIST, TITLE 1	12		
	SPECIALIST, TITLE 1 COMMUNITY SERVICES	12		
	SPECIALIST, TITLE 1 SCHOOL IMPROVEMENT	12		
	SPECIALIST, VIOLENCE PREVENTION	12		
	SPECIALIST, VISUAL ARTS	12		
24	ANALYST, SENIOR COMPUTER SYSTEMS	12	\$ 4,356.05	\$ 8,054.80
	ARCHITECT, SENIOR FACILITIES	12		
	ASSESSOR, LOCAL ASSISTANCE TEAM	12		
	ASSISTANT DIRECTOR, INSTRUCTIONAL TECHNOLOGY	12		
	ASSISTANT MANAGER, STATION CMS-21	12		
	ASSISTANT PRINCIPAL MIDDLE SCHOOL 12 MOS	12		
	ASSISTANT PRINCIPAL, MIDDLE SCH 10 MOS	12		
	ASSISTANT PRINCIPAL, MIDDLE SCH 11 MOS	11		
	ASSISTANT PRINCIPAL, MIDDLE SCHOOL INTERIM	11		
	ASSISTANT, REGIONAL	12		
	COORDINATOR, ASSOC SUPT FOR EDUCATIONAL SVCS	12		
	COORDINATOR, ASSOC SUPT FOR SCHOOL LEADERSHIP	12		
	ENGINEER, SENIOR CONSTRUCTION	12		
	ENGINEER, SENIOR ELECTRICAL	12		
	ENGINEER, SENIOR MECHANICAL	12		
	ENGINEER, SENIOR NETWORK	12		
	MANAGER, STATION CMS-21	12		
	MANAGER, TRANSPORTATION PLANNING & OPE	12		
	MANAGER, TRANSPORTATION SERVICES & MAI	12		

2006-07 MASTER SALARY SCHEDULE FOR NON-EXEMPT POSITIONS

<u>PAY GRADE</u>	<u>POSITION TITLE</u>	<u>MO</u>	<u>MONTHLY MINIMUM</u>	<u>MONTHLY MAXIMUM</u>
2	ASSISTANT, ADMINISTRATIVE	10	\$ 1,676.13	\$ 2,724.80
	ASSISTANT, ADMN STUDENT INTERVENTION (AASI)	10		
	ASSISTANT, ASEP W/OUT BENEFITS	*		
	ASSISTANT, ASEP WITH BENEFITS	*		
	ASSISTANT, BEFORE SCHOOL ENRICHMENT PROGRAM	*		
	ASSISTANT, CHILD CARE	10		
	ASSISTANT, CRISIS PREVENTION	10		
	ASSISTANT, ESL TEACHER	10		
	ASSISTANT, EXCEPTIONAL CHILD	10		
	ASSISTANT, EXCEPTIONAL CHILDREN JOB COACH	10		
	ASSISTANT, EXCEPTIONAL CHILDREN PRESCHOOL	10		
	ASSISTANT, FAMILY LITERACY	10		
	ASSISTANT, FRENCH IMMERSION	10		
	ASSISTANT, GENERAL	10		
	ASSISTANT, GENERAL - SATURDAY SCHOOL	10		
	ASSISTANT, GERMAN IMMERSION	10		
	ASSISTANT, IN-SCHOOL SUSPENSION	10		
	ASSISTANT, JAPANESE IMMERSION	10		
	ASSISTANT, LUNCH ROOM	9		
	ASSISTANT, LUNCH ROOM WITH BENEFITS	9		
	ASSISTANT, MEDIA	10		
	ASSISTANT, MEDIA TITLE I	10		
	ASSISTANT, OFFICE	10		
	ASSISTANT, PARENT	10		
	ASSISTANT, PRE-K SAFETY	9		
	ASSISTANT, PRESCHOOL	10		
	ASSISTANT, SPANISH IMMERSION	10		
	ASSISTANT, SPECIAL PROGRAM	10		
	ASSISTANT, TEACHER 4-5	10		
	ASSISTANT, TEACHER K-3	10		
	ASSISTANT, TITLE I	10		
	ASSISTANT, TITLE I PRESCHOOL	10		
	ASSISTANT, WILLIE M CRISIS	10		
	BUS DRIVER / ASSISTANT	9		
	BUS DRIVER/CAFETERIA WORKER	9		
	BUS DRIVER/CUSTODIAN	12		
	BUS MONITOR	9		
	BUS MONITOR - W/O BENEFITS	9		
	CAFETERIA WORKER	9		
	CAFETERIA WORKER - 8 HOURS	9		
	CAFETERIA WORKER - PTB	9		
	CUSTODIAN	12		
	CUSTODIAN, SPARE	12		
	CUSTODIAN, TEMPORARY	12		
	CUSTODIAN, TEMPORARY ASEP	*		
	MANAGER, CAFETERIA TRAINEE	10		
	SUBSTITUTE, CAFETERIA	12		
	SUMMER ADMINISTRATIVE ASSISTANT-TITLE I	12		
	SUMMER ASSISTANT	12		
	SUMMER BINDERY OPERATOR WITH BENEFITS	12		

2006-07 MASTER SALARY SCHEDULE FOR NON-EXEMPT POSITIONS

<u>PAY GRADE</u>	<u>POSITION TITLE</u>	<u>MO</u>	<u>MONTHLY MINIMUM</u>	<u>MONTHLY MAXIMUM</u>
2	SUMMER CUSTODIAN	12	\$ 1,676.13	\$ 2,724.80
	SUMMER CUSTODIAN HELPER W/O BENEFITS	12		
	SUMMER CUSTODIAN HELPER WITH BENEFITS	12		
	SUMMER MAINTENANCE HELPER W/O BENEFITS	12		
	SUMMER MAINTENANCE HELPER WITH BENEFITS	12		
3	BINDERY OPERATOR	12	\$ 1,750.67	\$ 2,821.87
	BINDERY OPERATOR, TEMPORARY	12		
	GROUNDWORKER	12		
4	CLERK TYPIST	12	\$ 1,825.20	\$ 2,943.20
	SUBSTITUTE, SECRETARY	12		
	SUMMER GARAGE HELPER W/O BENEFITS	12		
	SUMMER GARAGE HELPER WITH BENEFITS	12		
	SUMMER WAREHOUSE HELPER W/O BENEFITS	12		
	SUMMER WAREHOUSE HELPER WITH BENEFITS	12		
	TECHNICIAN, EQUIPMENT SERVICE	12		
	WAREHOUSE WORKER	12		
5	ASSISTANT, BILINGUAL RESOURCE	12	\$ 1,904.93	\$ 3,177.20
	ASSISTANT, TITLE I BILINGUAL RESOURCE	12		
	ASSOCIATE, ASEP	*		
	ASSOCIATE, ASEP WITHOUT BENEFITS	*		
	ASSOCIATE, BSEP TEACHING	*		
	BUS DRIVER	9		
	BUS DRIVER - PART TIME	9		
	BUS DRIVER, ACTIVITY	9		
	BUS DRIVER, SUMMER	12		
	BUS DRIVER/SATURDAYS	9		
	CLERK, DATA	12		
	CLERK, MAIL	12		
	COURIER	12		
	CREW CHIEF, GROUNDS ASSISTANT	12		
	CUSTODIAN, HEAD I	12		
	FILTER REPAIRER	12		
	MEDIA PROCESSOR	12		
	OPERATOR, DATA ENTRY	12		
	OPERATOR, RECEPTIONIST/SWITCHBOARD	12		
	PAINTER	12		
	RECEPTIONIST	12		
	SUBSTITUTE, BUS DRIVER	9		
	SUBSTITUTE, SECRETARY	11		
	SUMMER BUS DRIVER - W/O BENEFITS	9		
	SUMMER COUNSELOR	12		
6	ASSOCIATE, ASEP LEAD	*	\$ 1,986.40	\$ 3,400.80
	ASSOCIATE, CAMPUS SECURITY	10		
	ASSOCIATE, CAMPUS SECURITY - 12 MONTHS	12		
	CAFETERIA WORKER, SENIOR - 8 HOURS	9		

2006-07 MASTER SALARY SCHEDULE FOR NON-EXEMPT POSITIONS

<u>PAY GRADE</u>	<u>POSITION TITLE</u>	<u>MO</u>	<u>MONTHLY MINIMUM</u>	<u>MONTHLY MAXIMUM</u>
6	CAFETERIA WORKER, SENIOR	9	\$ 1,986.40	\$ 3,400.80
	CLERK, AUDIT INVENTORY	12		
	CLERK, CHILD NUTRITION	12		
	CLERK, COST	12		
	CUSTODIAN, HEAD II	12		
	DISPATCHER	12		
	DRIVER, DELIVERY	12		
	LEAD BUS DRIVER	9		
	LEAD BUS DRIVER - NON-DRIVING	9		
	LEAD BUS DRIVER, SATURDAY SCHOOL	9		
	MEDIA PROCESSOR, SENIOR	12		
	OPERATOR, SERVICE TRUCK	12		
	ROOFER	12		
	SECRETARY, 11 MONTHS	11		
	SUMMER CAMPUS SECURITY ASSOC WITH BENEFITS	10		
	TECHNICIAN, STUDENT ACCOUNTING	12		
7	CLERK, BOOK AUDIT	12	\$ 2,073.07	\$ 3,558.53
	CLERK, COST ORDER	10		
	CLERK, MAINTENANCE PROCESSING	12		
	CLERK, SENIOR CHILD NUTRITION	12		
	CLERK, SENIOR COST	12		
	CUSTODIAN, HEAD III	12		
	ELECTRICIAN I	12		
	FACILITATOR, REGISTRATION	10		
	INSTRUCTOR, SPORTS - SUMMER ENRICH DAY CAMP	12		
	PLUMBER I	12		
	SECRETARY	10		
	SECRETARY, 12 MONTHS	12		
	SECRETARY, SUBSTITUTE PAY GRADE 7	12		
	SUBSTITUTE, SECRETARY	10		
	TECHNICIAN, COMMUNICATION	12		
	TECHNICIAN, DISCIPLINE	12		
	TECHNICIAN, DROPOUT PREVENTION	12		
	TECHNICIAN, ELECTRONIC I	12		
	TECHNICIAN, HR RECORDS	12		
	TECHNICIAN, PUBLIC INFORMATION CENTER	12		
	TECHNICIAN, SECURITY ALARM I	12		
	TECHNICIAN, SUPPORT SERVICES	12		
	TECHNICIAN, VOLUNTEER SCREENING	12		
8	CLERK, PARTS	12	\$ 2,163.20	\$ 3,568.93
	CREW CHIEF, ASSISTANT SUPPLY	12		
	CUSTODIAN, AREA LEADER	12		
	DELIVERY DRIVER/COMPUTER TECHNICIAN	12		
	FILTER REPAIRER, SENIOR	12		
	INSTRUCTOR, RESOURCE - SUM ENRICH DAY CAMP	12		
	INTERPRETER, LIMITED ENGLISH PROFICIENCY	10		
	LIAISON, STUDENT INFORMATION I	12		
	MECHANIC, HVAC I	12		

2006-07 MASTER SALARY SCHEDULE FOR NON-EXEMPT POSITIONS

<u>PAY GRADE</u>	<u>POSITION TITLE</u>	<u>MO</u>	<u>MONTHLY MINIMUM</u>	<u>MONTHLY MAXIMUM</u>
8	OPERATOR, COMPUTER	12	\$ 2,163.20	\$ 3,568.93
	OPERATOR, DATA ENTRY SENIOR	12		
	OPERATOR, HIGH VOLUME COPIER	12		
	OPERATOR, PEST CONTROL	12		
	OPERATOR, PRESS	12		
	SECRETARY, ADMINISTRATIVE	12		
	SECRETARY, SUBSTITUTE PAY GRADE 8	12		
	SIGNMAKER	12		
	SPECIALIST, BINDERY	12		
	STOREKEEPER	12		
	SUMMER PRESS OPERATOR WITH BENEFITS	12		
	SUMMER TEXTBOOK STOREKEEPER W/BENEFITS	12		
	SUMMER TRAINER, FIRST CLASS PHYSICAL W/BENEFITS	10		
	TECHNICIAN I, TRANSPORTATION	12		
	TECHNICIAN, ACCOUNTING	12		
	TECHNICIAN, ASSESSMENT	12		
	TECHNICIAN, EMPLOYEE BENEFITS	12		
	TECHNICIAN, JPS	12		
	TECHNICIAN, PAYROLL	12		
	TECHNICIAN, RESEARCH AND EVALUATION	12		
	TECHNICIAN, TRANSPORTATION QUALITY SUPPORT	12		
	TRAINER, FIRST CLASS PHYSICAL	10		
9	ADVOCATE, CHILD FIND	12	\$ 2,256.80	\$ 3,744.00
	ADVOCATE, FAMILY/SCHOOL	10		
	ADVOCATE, FAMILY/SCHOOL (12 MONTHS)	12		
	ADVOCATE, FAMILY/SCHOOL, TITLE I	10		
	ADVOCATE, PRESCHOOL FAMILY/SCHOOL, TITLE I	10		
	ASSISTANT, INVENTORY AUDIT	12		
	ASSISTANT, REGIONAL PROPERTY MANAGER	12		
	ASSOCIATE, LEAD CAMPUS SECURITY	10		
	BUYER	12		
	CARPENTER	12		
	CREW CHIEF, GROUNDS	12		
	CREW CHIEF, PAINTING	12		
	HUMAN RESOURCES REPRESENTATIVE	12		
	LIAISON, PARENT INVOLVEMENT	12		
	PARENT ADVOCATE	10		
	PARENT ADVOCATE (12 MONTHS)	12		
	SHEET METAL WORKER II	12		
	SUMMER LEAD CAMPUS SECURITY W/BENEFITS	10		
	TECHNICIAN, APPLICANT FLOW	12		
	TECHNICIAN, CLAIMS PROCESSING	12		
	TECHNICIAN, EC ASSISTIVE TECHNOLOGY	12		
	TECHNICIAN, EMPLOYEE RELATIONS	12		
	TECHNICIAN, GRAPHICS	12		
	TECHNICIAN, HRIS	12		
	TECHNICIAN, HUMAN RESOURCES	12		
	TECHNICIAN, PAYABLES SUPPORT	12		

2006-07 MASTER SALARY SCHEDULE FOR NON-EXEMPT POSITIONS

<u>PAY GRADE</u>	<u>POSITION TITLE</u>	<u>MO</u>	<u>MONTHLY MINIMUM</u>	<u>MONTHLY MAXIMUM</u>
9	TECHNICIAN, SENIOR PUBLIC INFORMATION CENTER	12	\$ 2,256.80	\$ 3,744.00
	TECHNICIAN, SUBSTITUTE OPERATING SYSTEM	12		
	TECHNICIAN, TRANSPORTATION OPERATIONS	12		
10	ANALYST, EMPLOYEE RELATIONS	12	\$ 2,355.60	\$ 3,990.13
	ASSISTANT, ASSESSMENT	12		
	ASSISTANT, COMMUNITY FACILITIES	12		
	ASSISTANT, PURCHASING	12		
	ASSOCIATE, CURRICULUM	10		
	ASSOCIATE, FOREIGN LANGUAGE ELEMENTARY SCHOOL	10		
	ASSOCIATE, TECHNOLOGY	10		
	ASSOCIATE, TECHNOLOGY - 12 MONTHS	12		
	ASSOCIATE, TELECOMMUNICATIONS	12		
	ASSOCIATE, TITLE I TECHNOLOGY	10		
	ASSOCIATE, WEB	12		
	CARPENTRY LEAD	12		
	CREW CHIEF, ROOFING	12		
	DESIGNER, MULTI-MEDIA GRAPHIC	12		
	EMPLOYEE BENEFITS REPRESENTATIVE	12		
	INTERPRETER - TRANSLATOR	10		
	INTERPRETER/TRANSLATOR BILINGUAL TITLE I	10		
	INTERPRETER/TRANSLATOR BILINGUAL TITLE I - 12	12		
	LIAISON, BILINGUAL COMMUNICATIONS	12		
	LOCKSMITH	12		
	OPERATOR, HEAVY EQUIPMENT	12		
	REPRESENTATIVE, LEAD HR	12		
	SECRETARY, FINANCIAL	12		
	SECRETARY, SENIOR ADMINISTRATIVE	12		
	SECRETARY, SUBSTITUTE PAY GRADE 10	12		
	TECHNICIAN, AUDIT INVENTORY	12		
	TECHNICIAN, FACILITY DATA	12		
	TECHNICIAN, INSTRUCTIONAL TECHNOLOGY	12		
	TECHNICIAN, MASTER CONTROL/PRODUCTION	12		
	TECHNICIAN, PLANNING	12		
	TECHNICIAN, SENIOR ACCOUNTING	12		
	TECHNICIAN, SENIOR PAYROLL	12		
	TECHNICIAN, SENIOR STUDENT ACCOUNTING	12		
	TECHNICIAN, STUDENT ASSIGNMENT II	12		
	TECHNICIAN, TELECOMMUNICATIONS	12		
	TYPOGRAPHER	12		
11	ARTIST, GRAPHIC	12	\$ 2,459.60	\$ 4,123.60
	ASSISTANT SUPERVISOR, GROUNDS	12		
	ASSISTANT SUPERVISOR, ROOFING	12		
	ASSISTANT, COMMUNITY SERVICES	12		
	COORDINATOR, AFT SCHOOL STUD EDUC & TRAINING			
	COORDINATOR, ASEP SITE	*		
	COORDINATOR, ASEP SITE-WITHOUT BENEFITS	*		
	COORDINATOR, DRIVER EDUCATION - SITE	10		

2006-07 MASTER SALARY SCHEDULE FOR NON-EXEMPT POSITIONS

<u>PAY GRADE</u>	<u>POSITION TITLE</u>	<u>MO</u>	<u>MONTHLY MINIMUM</u>	<u>MONTHLY MAXIMUM</u>
11	COORDINATOR, SUMMER ENRICHMENT SITE	12	\$ 2,459.60	\$ 4,123.60
	CREW CHIEF, CARPENTER	12		
	CREW CHIEF, LOCKSMITH	12		
	CREW CHIEF, PEST CONTROL	12		
	CREW CHIEF, SIGN SHOP	12		
	EPA CERTIFIED ASBESTOS TECHNICIAN	12		
	INTERPRETER-TUTOR, HEARING IMPAIRED	10		
	MANAGER, CAFETERIA I	10		
	MANAGER, OFFICE	12		
	MANAGER, TRANSITIONAL SUPPORT CASE	10		
	MECHANIC, EQUIPMENT	12		
	OPERATOR, COMPUTER SENIOR	12		
	SITE DIRECTOR, ASEP YEAR-ROUND	12		
	SUBSTITUTE, CAFETERIA MANAGER I	10		
	TECHNICIAN II, TRANSPORTATION	12		
	TECHNICIAN, BEHAVIOR MODIFICATION	10		
	TECHNICIAN, BEHAVIOR MODIFICATION - TITLE I	10		
	TECHNICIAN, COMPUTER SYSTEMS	12		
	TECHNICIAN, INVENTORY SYSTEMS	12		
	TECHNICIAN, POLLUTION CONTROL	12		
	TECHNICIAN, PROFESSIONAL DEVELOPMENT DATA SYSTEM	12		
	TECHNICIAN, SECURITY ALARM II	12		
	TECHNICIAN, TRANSPORTATION TIRE	12		
	TRANSLITERATOR, CUED SPEECH	10		
	WELDER	12		
12	ASSISTANT, ACCOUNTING	12	\$ 2,568.80	\$ 4,269.20
	BOOKKEEPER	12		
	BUDGET ASSISTANT	12		
	CHILD NUTRITION TECHNOLOGY REP - 9 MONTHS	9		
	COORDINATOR, OFFICE	12		
	COORDINATOR, TRANSPORTATION INVENTORY	12		
	CREW CHIEF, PARTS	12		
	CREW CHIEF, SHEET METAL/WELDING	12		
	ELECTRICIAN II	12		
	INTERPRETER-TUTOR, HEARING IMPAIRED II	10		
	LIAISON, STUDENT INFORMATION II	12		
	LICENSED PRACTICAL NURSE	10		
	MANAGER, CAFETERIA II	10		
	OFFICER, SCHOOL LAW ENFORCEMENT	12		
	OFFICER, TRUANT SCHOOL LAW ENFORCEMENT	12		
	OPERATOR, PRESS SENIOR	12		
	PLUMBER II	12		
	REPRESENTATIVE, POINT OF SALE TECHNOLOGY	12		
	REPRESENTATIVE, POINT OF SALE TECHNOLOGY 11	11		
	REPRESENTATIVE, REGIONAL PROPERTY	12		
	SECRETARY, PARALEGAL/EXECUTIVE	12		
	SHOP FOREMAN, BUILDING SERVICES EQUIPMENT	12		
	SUBSTITUTE, CAFETERIA MANAGER II	10		

2006-07 MASTER SALARY SCHEDULE FOR NON-EXEMPT POSITIONS

<u>PAY GRADE</u>	<u>POSITION TITLE</u>	<u>MO</u>	<u>MONTHLY MINIMUM</u>	<u>MONTHLY MAXIMUM</u>
12	TECHNICIAN, ELECTRONIC II	12	\$ 2,568.80	\$ 4,269.20
	TECHNICIAN, ENGINEERING	12		
	TECHNICIAN, PREVENTIVE MAINTENANCE	12		
	TECHNICIAN, ROUTING	12		
	TRAINER, LEAD FIRST CLASS PHYSICAL	10		
	TRANSLITERATOR, CUED SPEECH II	10		
13	COORDINATOR, CHILD NUTRITION INVENTORY	12	\$ 2,683.20	\$ 4,446.00
	COORDINATOR, CURR AND INSTRUCTION INVENTORY	12		
	COORDINATOR, FOOD SERVICE EQUIPMENT	12		
	FLOOR CONTRACTOR, TEMPORARY	12		
	MANAGER, CAFETERIA SENIOR	10		
	MANAGER, LICENSURE CASE	12		
	MECHANIC II, HVAC	12		
	SPECIALIST, ELECTRICAL CONTROL	12		
	SPECIALIST, ELECTRONIC FIRE ALARM-LIFE SAFETY	12		
	SUBSTITUTE, SENIOR CAFETERIA MANAGER	10		
14	ASSISTANT SUPERVISOR, ELECTRICAL	12	\$ 2,802.80	\$ 4,681.73
	ASSISTANT SUPERVISOR, ELECTRONICS	12		
	ASSISTANT SUPERVISOR, PLUMBING	12		
	ASSISTANT, OCCUPATIONAL THERAPY	10		
	ASSISTANT, PHYSICAL THERAPY	10		
	MANAGER, CAFETERIA SENIOR II	10		
	PROGRAMMER	12		
	SPECIALIST, HVAC CONTROL	12		
	SUPERVISOR, LEAD CAMPUS SECURITY ASSOCIATE	11		
15	ASSISTANT SUPERVISOR, HVAC	12	\$ 2,925.87	\$ 4,842.93
	ASST SUPERVISOR, HVAC-BUILDING AUTOMATION DIV	12		
	SUPERVISOR, GRAPHIC ART	12		
	SUPERVISOR, SCHOOL LAW ENFORCEMENT PATROL	12		

COACHING STIPENDS COMPARATIVE DATA

SENIOR HIGH SCHOOL PROGRAMS COACHING STIPENDS 2005-06

		CMS	Wake County	Guilford County	Cumberland County	Winston/ Forsyth County	Gaston County
Athletic Director		11 mo. plus \$5,181 1/2 load \$1,200 mileage	12 mo. plus \$9,687-14,535 1/2 load	12 mo. plus \$3,500-5,200 1/2 load	12 mo. Asst. Principal	11 mo. plus \$8,283-13,225 1/2 load	11 mo. plus \$3,866-4,833 1/2 load
Football	Head	4,172	3,229-4,845	3,400-5,100+	2,550-3,380+*	3,458-5,534	3,402-4,353
	JV	2,038	2,018-3,028	1,300-2,700+	1,370-1,930+*	1,981-3,486	1,994-2,493
Basketball	Head	2,878	2,421-3,635	2,300-3,800	1,990-3,100*	2,808-4,488	2,272-2,840
	JV	1,499	1,210-1,817	1,200-2,100	920-1,340*	1,524-2,436	797-1,495
Baseball	Head	2,878	2,018-3,028	1,800-3,000	1,370-1,930*	2,016-3,241	1,714-2,143
	JV	1,499	1,210-1,817	900-1,750	690-970*	1,172-1,880	797-1,330
Track	Head	2,878	2,018-3,028	1,500-2,500	1,140-1,410*	2,006-3,223	1,701-2,126
	Assistant	1,499	1,210-1,817	900-1,850	690-970*	1,172-1,880	665-996
Wrestling	Head	2,878	2,018-3,028	1,800-2,700	1,140-1,410*	2,316-3,704	1,714-2,143
	Assistant	1,499		900-1,700	690-970*	1,340-2,148	665-996
Soccer	Head	2,878	2,018-3,028	1,500-2,250+	910-1,220*	2,016-3,223	1,289-1,611
	JV	1,499	1,210-1,817	900-1,600+	690-970*	1,172-1,880	665-996
Softball	Head	2,878	2,018-3,028	1,800-3,000	1,370-1,930*	2,016-3,241	1,714-2,143
	JV	1,499	1,210-1,817	900-1,750	690-970*	1,172-1,880	797-1,330
Swimming	Head	1,799	2,018-3,028	1,500-2,250		2,036-3,260	997-1,247
	Assistant	600		800-1,200		1,000-1,600	532-666
Tennis		1,799	1,210-1,817	1,000-2,000+	770-1,040*	1,242-1,992	997-1,247
Golf		1,799	1,210-1,817	900-1,750	770-1,040*	1,242-1,992	997-1,247
Cross Country	Head	1,799-2,158	1,210-1,817	1,000-1,900+	770-1,040*	1,305-2,093	997-1,247
	Assistant	1,199		700-1,050+		875-1,400	
Volleyball	Head	1,799	1,618-2,421	1,400-2,200+	770-1,040*	1,476-2,361	997-1,247
	JV	1,019	1,210-1,817	800-1,600+	550-820*	936-1,497	532-666
Cheerleader Coach	Varsity	2,697	4,842-7,270	2,000-3,400+	1,290-1,710*	2,716-4,340	1,435-1,799
	JV	1,529	3,236-4,484	1,500-2,400+	1,000-1,480*	1,953-3,122	1,063-1,329
Athletic Trainers Ctfld./Non-ctfd.	Head	3,022-3,885	11 mo. plus 3,3,229-4,845 2/3 load	3,600-7,200+	2,650-4,070+*	4,444-7,106	3,805-4,776
	Assistant	2,158-2,398	4,854-7,263	1,900-2,850+		2,233-3,570	3,262-4,078

+ = Pre-Season Supplement also

* = Post Season Supplement also

**The Government Finance Officer's
Association (GFOA) has recognized
the budgets of several districts
researched for this book.**

**Boulder Valley School District
Chicago Public Schools
Detroit Public Schools
Los Angeles Unified School District**

**As you know, a good budget book is
not the same as a good budget. The
hard decisions are in the numbers,
not the format.**

**However, without a good *accounting*
it's almost impossible to hold anyone
accountable. L.A. felt strongly
enough about this to include GFOA
guidelines in their budget.**

Thank you.

Choose Your Favorite

GFOA GUIDELINES:

O Los Angeles Unified School District

Observations:

Appendix L GFOA BUDGETING STANDARDS

Since 1984, the Government Finance Officers Association (GFOA) has encouraged and recognized exemplary budgeting practices among governmental entities in the United States and Canada. In its 2006 publication *Preparing High Quality Budget Documents*, GFOA has assembled 27 rating criteria for outstanding budget documents, and presented dozens of examples from budget documents submitted for the GFOA's prestigious Distinguished Budget Presentation Awards Program.

GFOA's analysis of budget presentations considers the budget as having four major functions. A budget is: (1) a policy document; (2) a financial plan; (3) a financial operations guide; and (4) a communications device. Separate recommendations are provided for each major budget function. Recommendations are either "mandatory" (i.e., omitting the item from the document will disqualify the governmental entity from consideration for the GFOA award, or "not mandatory."

Recognizing the need for ever greater budget transparency, the District has undertaken in the Superintendent's 2006-07 Final Budget to implement each of the "mandatory" GFOA recommendations, and as many of the "not mandatory" recommendations as were possible, given the available information and timeframe. It will be the goal of the Budget Services and Financial Planning Division to qualify for the award, and, ultimately, to meet each of the GFOA's recommendations.

The following display summarizes GFOA's recommendations, indicates whether they are or are not "mandatory" for awards consideration, and indicates the related questions utilized by GFOA in determining whether the recommendations have been satisfied. Some changes have been made to GFOA's specific language in order to align the recommendations more closely with California budgeting requirements (e.g., since California school districts are required by law to submit budgets annually, GFOA references to biennial budgets have been omitted).

I. BUDGET AS A POLICY DOCUMENT

Policy Document Criterion #1 (Mandatory): The document should include a coherent statement of entity-wide, long-term financial policies.

Related Questions:

1. Is there a summary of financial policies and goals?
2. Do the financial policies include the entity's definition of a balanced budget?
3. Are all financial policies presented in one place?

Policy Document Criterion #2 (Not Mandatory): The document should include a coherent statement of entity-wide, non-financial goals and objectives that addresses long-term concerns and issues.

Appendix L
GFOA BUDGETING STANDARDS

Related Questions:

1. Are non-financial policies/goals included?
2. Are these policies/goals included together in the budget message or in another section that is separate from the departmental sections?

Policy Document Criterion #3 (Not Mandatory): The document should describe the entity's short-term initiatives that guide the development of the budget for the upcoming year.

Related Questions:

1. Are short-term initiatives included?
2. Does the document discuss how the short-term initiatives guided the development of the annual budget?
3. Are changes in staffing levels for the budget year explained?
4. If there are no changes in staffing levels, is that item noted?

Policy Document Criterion #4 (Mandatory): The document shall include a budget message that articulates priorities and issues for the budget for the new year. The message should describe significant changes in priorities from the current year and explain the factors that led to those changes. The message may take one of several forms (e.g., transmittal letter, budget summary section).

Related Questions:

1. Does the message highlight the principal issues facing the governing body in developing the budget (e.g., policy issues, economic factors, regulatory, and legislative challenges)?
2. Does the message describe the action to be taken to address these issues?
3. Does the message explain how the priorities for the budget year differ from the priorities of the current year?
4. Is the message comprehensive enough to address the entire entity?

Policy Document Criterion #5 (Not Mandatory): The document should include clearly stated goals and objectives of organizational units.

Related Questions:

1. Are unit goals and objectives identified?
2. Are unit goals clearly linked to the overall goals of the entity?
3. Are short-term objectives quantifiable?

Appendix L
GFOA BUDGETING STANDARDS

II. BUDGET AS A FINANCIAL PLAN

Financial Plan Criterion #1 (Not Mandatory): The document should include and describe all funds that are subject to appropriation.

Related Questions:

1. Is a narrative or graphic overview of the entity's budgetary fund structure included in the document?
2. Does the document indicate which funds are appropriated? (Other funds for which financial plans are prepared also may be included in the document.)
3. Does the document include a description of each individual major fund included in the document?
4. If additional or fewer funds are included in the audited financial statements, does the document indicate this fact?

Financial Plan Criterion #2 (Mandatory): The document shall present a summary of major revenues and expenditures, as well as other financing sources and uses, to provide an overview of the total resources budgeted by the organization.

Related Questions:

1. Does the document include an overview of revenues and other financing sources and expenditures and other financing uses of all appropriated funds?
2. Are revenues and other financing sources and expenditures and other financing uses presented either (1) together in a single schedule or (2) in separate but adjacent/sequential schedules or (3) in a matrix?
3. Are revenues presented by major type in this schedule?
4. Are expenditures presented by function, organizational unit, or object in this schedule?

Financial Plan Criterion #3 (Mandatory): The document must include summaries of revenues and other financing sources, and of expenditures and other financing uses for the prior year actual, the current year budget and/or estimated current year actual, and the proposed budget year.

Related Questions:

1. Are the revenues, other financing sources, expenditures, and other financing uses for the prior year, the current year, and the budget year presented together on the same schedule(s) or on schedule(s) presented on adjacent/sequential pages?
2. Is this information presented for the appropriated funds in total (or for the entity as a whole if no appropriated funds are included)?

Appendix L
GFOA BUDGETING STANDARDS

3. Is this information also presented for each major fund and for other funds in the aggregate (or for each significant fund and other funds in the aggregate if no appropriated funds are included)?

Financial Plan Criterion #4 (Mandatory): The document shall describe major revenue sources, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends.

Related Questions:

1. Are individual revenue sources described?
2. Do the revenue sources that are described represent at least 75% of the total revenues of all appropriated funds?
3. Are the methods used to estimate revenues for the budget year described (e.g., trend analysis, estimates from another government or consulting firm)?
4. If revenues are projected based on trend information, are both those trends and the underlying assumptions adequately described?

Financial Plan Criterion #5 (Mandatory): The document shall include projected changes in fund balances, as defined by the entity in the document, for appropriated governmental funds included in the budget presentation.

Related Questions:

1. Does the document include the entity's definition of "fund balance"?
2. Is the fund balance information presented for the budget year?
3. Is there a schedule showing (1) beginning fund balances, (2) increases and decreases in total fund balances (reported separately), and (3) ending fund balances for appropriated governmental funds?
4. Is this information presented for each fund?
5. If fund balances are anticipated to increase or decline by more than 10%, does the document include a discussion of the causes and/or consequences of these changes in fund balances?

Financial Plan Criterion #6 (Not Mandatory): The document should include budgeted capital expenditures, whether authorized in the operating budget or in a separate capital budget.

Related Questions:

1. Does the document define "capital expenditures"?
2. Does the document indicate the total dollar amount of capital expenditures for the budget year?
3. Are significant nonroutine capital expenditures described along with dollar amounts? (Information in a separate CIP document does not satisfy this criterion).

Appendix L
GFOA BUDGETING STANDARDS

4. If the entity has no significant nonroutine capital expenditures, is that fact clearly stated in the document?

Financial Plan Criterion #7 (Not Mandatory): The document should describe if and to what extent significant nonroutine capital expenditures will affect the entity's current and future operating budget and the services that the entity provides.

Related Questions:

1. Are anticipated operating costs associated with significant nonroutine capital expenditures described and quantified (e.g., additional personnel costs, additional maintenance costs, additional utility costs, etc.)?
2. Are anticipated savings or revenues expected to result from significant nonroutine capital expenditures described and quantified (e.g., reduced utility costs, lower maintenance costs)?

Financial Plan Criterion #8 (Mandatory): The document shall include financial data on current debt obligations, describe the relationship between current debt levels and legal debt limits, and explain the effects of existing debt levels on current operations.

Related Questions:

1. Is the entity's debt policy described?
2. If the entity has legal debt limits:
 - a. Are debt limits described?
 - b. Are the amounts of debt limits expressed in terms of total dollars, millage rates or percentages of assessed value?
 - c. Are the amounts of debt subject to debt limits identified in the same terms used to describe the debt limits themselves?
3. If the entity has no legal debt limits, is that fact clearly stated within the budget document?
4. If the entity does not have and does not intend to issue debt, is that fact clearly stated?
5. Is the amount of principal and interest payments for the budget year shown for each fund?

Fiscal Plan Criterion #9 (Mandatory): The document shall explain the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis.

Related Questions:

1. Is the basis of budgeting defined (e.g., modified accrual, cash, or accrual) for all funds included in the document?
2. If the basis of budgeting is the same as the basis of accounting used in the entity's audited financial statements, is that fact clearly stated?

Appendix L
GFOA BUDGETING STANDARDS

3. If the basis of budgeting is not the same as the basis of accounting used in the entity's audited financial statements, are the differences described?

III. BUDGET AS AN OPERATIONS GUIDE

Operations Guide Criterion #1 (Mandatory): The document shall describe activities, services, or functions carried out by organizational units.

Related Questions:

1. Does the document clearly present the organizational units (e.g., divisions, departments, offices, agencies, or programs)?
2. Does the document provide descriptions of each organizational unit?

Operations Guide Criterion #2 (Not Mandatory): The document should provide objective measures of progress toward accomplishing the government's mission, as well as goals and objectives for specific units and programs.

Related Questions:

1. Are performance data for individual departments included in the document?
2. Are performance data directly related to the stated goals and objectives of the unit?
3. Do performance measures focus on results and accomplishments (e.g., output measures, efficiency and effectiveness measures) rather than inputs (e.g., dollars spent)?

Operations Guide Criterion #3 (Mandatory): The document shall include an organizational chart for the entire entity.

Related Question:

1. Is an organizational chart provided which shows the entire entity?

Operations Guide Criterion #4 (Mandatory): A schedule or summary table of personnel or position counts for prior, current, and budgeted years shall be provided.

Related Questions:

1. Is a summary table of position counts provided for the entire entity?
2. Does the table include the prior year, the current year, and budget year position counts?

Appendix L
GFOA BUDGETING STANDARDS

IV. BUDGET AS A COMMUNICATIONS DEVICE

Communication Device Criterion #1 (Not Mandatory): The document should provide summary information, including an overview of significant budgetary issues, trends, and resource choices. Summary information should be presented within the budget document either in a separate section (e.g., executive summary) or integrated within the transmittal letter or other overview sections, or as a separate budget-in-brief document.

Related Questions:

1. Is summary information contained in the budget message/transmittal letter, overview section, or in a separate budget-in-brief document?
2. Is summary information on significant budgetary issues conveyed in an easy-to-read format?
3. Is summary information on budgetary trends provided?

Communication Device Criterion #2 (Not Mandatory): The document should explain the effect, if any, of other planning processes (e.g., strategic plans, long-range financial plans, and capital improvement plans) upon the budget and the budget process.

Related Questions:

1. Are other planning processes (e.g., strategic plans, long-range financial plans, and capital improvement plans) identified?
2. Are the effects of other planning processes on the current budget explained?
3. Are the long-term implications of other planning processes discussed?

Communication Device Criterion #3 (Mandatory): The document shall describe the process for preparing, reviewing, and adopting the budget for the coming fiscal year. It shall also describe the procedures for amending the budget after adoption.

Related Questions:

1. Is a description of the process used to develop, revise, and adopt the budget included in the document?
2. Is a budget calendar provided to supplement (not replace) the narrative information on the budget process?
3. Is a discussion of how the budget is amended provided in the budget document available to the public (including the budgetary level of control)?

Communication Device Criterion #4 (Mandatory): Charts and graphs should be used, where appropriate, to highlight financial and statistical information. Narrative interpretation should be provided when the messages conveyed by the graphs are not self-evident.

Appendix L
GFOA BUDGETING STANDARDS

Related Questions:

1. Are charts and graphs used in the document to convey essential information (e.g., key policies, trends, choices, impacts)?
2. Do the graphics supplement the information contained in the narratives?

Communication Device Criterion #5 (Not Mandatory): The document should provide narrative, tables, schedules, or matrices to show the relationship between functional units, major funds, and nonmajor funds in the aggregate.

Related Question:

1. Is the relationship between the entity's functional units, major funds, and nonmajor funds in the aggregate explained or illustrated?

Communication Device Criterion #6 (Mandatory): The document shall include a table of contents to make it easy to locate information in the document.

Related Questions:

1. Is a comprehensive table of contents provided to help the reader locate information in the document?
2. Are all pages in the document numbered or otherwise identified?
3. Do the page number references in the table of contents agree with the related page numbers?

Communication Device Criterion #7 (Not Mandatory): A glossary should be included for any terminology (including abbreviations and acronyms) that is not readily understandable to a reasonably informed lay reader.

Related Questions:

1. Is a glossary that defines technical terms related to finance and accounting, as well as non-financial terms related to the entity, included in the document?
2. Are acronyms or abbreviations used in the document defined in the glossary?
3. Is the glossary written in non-technical language?

Communication Device Criterion #8 (Not Mandatory): The document should include statistical and supplemental data that describe the organization, its community, and population. It should also furnish other pertinent background information related to the service provided.

Appendix L
GFOA BUDGETING STANDARDS

Related Questions:

1. Is statistical information that defines the community included in the document (e.g., population, composition of population, land area, and average household income)?
2. Is supplemental information on the local economy included in the document (e.g., major industries, top taxpayers, employment levels, and comparisons to other local communities)?
3. Is other pertinent information on the community (e.g., local history, location, public safety, education, culture, recreation, transportation, healthcare, utilities, and governmental structure) included in the document?

Communication Device Criterion #9 (Not Mandatory): The document should be produced and formatted in such a way as to enhance its understanding by the average reader. It should be attractive, consistent, and oriented to the reader's needs.

Related Questions:

1. Is page formatting consistent?
2. Are the main sections of the document easily identifiable?
3. Is the level of detail appropriate?
4. Are text, tables, and graphs legible?
5. Are budget numbers in the document accurate and consistent throughout the document?

Source: *Preparing a High Quality Budget Document*, by John Fishbein, GFOA

Choose Your Favorite

GLOSSARY:

- ☐ Charlotte-Mecklenburg Schools
- ☐ Chicago Public Schools
- ☐ Detroit Public Schools
- ☐ Wichita Public Schools

Observations:

GLOSSARY

**CHARLOTTE-MECKLENBURG
SCHOOLS**

GLOSSARY OF TERMS

Administrative Support Services

Activities concerned with the Board of Education, Executive Administration, and General Administration.

Appropriation

An allocation of funds for expenditures or to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Average Daily Attendance (ADA)

The aggregate days of attendance for the period divided by the number of days school was actually in session.

Average Daily Membership (ADM)

The sum of the number of days in membership for all students in individual school units, divided by the number of school days in the term.

Balanced Scorecard

A scorecard is a management and measurement system alignment to the CMS vision and goals. It is used as both a roadmap to set direction and a dashboard to check progress. The "Balanced" refers to the scorecard's use of objectives and measures in four quadrants.

Budget

A plan of financial operations embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of funding.

Budget Calendar

A budget calendar is included in the School Budget and Fiscal Control Act and prescribes the last day on which certain steps of the budget are to be performed.

Budgetary Control

The management of the financial affairs of the school system in accordance with the appropriate laws, regulations, and procedures of the various governing bodies.

Business Support Services

Activities concerned with fiscal services, operation of plant, transportation of pupils, plant maintenance, and supply services.

Career Development/Performance-Based Accountability Program (PBAP)

An intensive in-service and evaluation program which provides a "career ladder" for teachers leading to salaries equivalent to the mid-management pay range.

Capital Replacement

Expenditures relating to replacement of roofs, heating and air conditioning systems and other fixed assets of the school system including furniture, equipment, and vehicles.

Categorical Grants

Normally used to describe a grant received from another governmental unit to be used or expended on specific programs or activities.

Central Support Services

GLOSSARY OF TERMS

Activities concerned with directing and managing system-wide programs of personnel management, planning, research, communications, and data processing.

Child Nutrition

Activities concerned with providing food to pupils and staff in a school or local school administrative unit, including the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.

Co-Curricular Instructional Programs

School sponsored activities designed to provide opportunities for pupils to participate in such experiences on an individual or group basis for purposes of motivation, enjoyment, and improvement of skills (e.g., athletics, yearbooks, clubs, etc.).

Community Services

Activities not directly related to the provision of education for pupils. These services include community recreational, educational, and cultural programs and activities.

Continuation Budget

A budget which includes the necessary resources for an entity to continue offering the same level of services as was furnished in the prior budget period.

Contracted Services

Costs of services performed by outside agencies such as tuition to special schools and institutions, legal and audit costs, consultant services, and contracted repairs on buildings and equipment.

Current Expense

Operational costs for the entire school system, including all revenues from State, County, Federal, and other miscellaneous sources. Capital replacement and building program costs are not considered part of current expense.

Employee Benefits

Amounts paid by the school system on behalf of their employees. These amounts are not included in the gross salary, but are over and above. They are fringe benefit payments and, while not paid directly to employees, nevertheless, are part of the cost of salaries and benefits when appropriate. Total employee benefit costs are allocated to programs, activities, or functions in proportion to full-time salary costs. Employee benefits include social security, retirement (pensions), health insurance, dental insurance, life insurance, worker's compensation, and unemployment compensation.

Entitlement

The amount of payment to which a state, local government, or school system is entitled as determined by the federal government pursuant to an allocation formula contained in applicable statutes.

Fiscal Year

The twelve month period of time to which the annual budget applies. All North Carolina school systems, by law, must observe a fiscal year that begins on July 1 and ends on June 30.

Fund

GLOSSARY OF TERMS

A fund is an independent fiscal and accounting entity consisting of cash and other resources together with all related liabilities, obligations, reserves, and equities which are segregated by appropriate accounting techniques for the purpose of carrying on specific activities or attaining certain objectives in accordance with established legal regulations, restrictions, or limitations.

Furniture and Equipment

Expenditures for the acquisition of fixed assets such as equipment, computer hardware, replacement furniture, etc.

GAAP - Generally Accepted Accounting Principles

Standards pertaining to financial accounting and reporting. These standards include the conventions, broad guidelines, rules, procedures, and detailed practices necessary to define acceptable accounting practice.

Grant

A contribution or gift of cash or other assets from another party to be used or expended for a specific purpose, activity, or facility. Capital grants are restricted by the grantor for the acquisition and/or construction of fixed (capital) assets. All other grants are operating grants.

Graphic Production Center

Furnishes printing, graphic arts, and audiovisual services to the schools and departments.

Indirect Cost

Indirect cost represents support costs and incidental supplies furnished by the general support services of the school system to a specific program (usually a grant program).

Information Services

Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.

Information Systems

Costs associated with providing computerized records of personnel, financial information, and students for administrative units within the school system.

Instructional Operating Costs

Costs of supplies, materials, and other operating expenses related to the instructional program.

Instructional Staff Support Services

Activities which provide administration and logistical support to staff instructors. Included are curriculum development, in-service, and media services.

Internal Services Fund

The Internal Services Fund reflects costs of services rendered to all departments of the school system by the Maintenance Department, the Data Processing Department, the Graphic Production Center, and the Telecommunications/Copier Department.

Maintenance of Plant

Includes the cost of repairs and upkeep of physical facilities, equipment, and vehicles other than buses.

Media Operations

GLOSSARY OF TERMS

Cost of supplies, materials, and other routine expenses required in the operation of the school media centers (libraries).

National Board Professional Teacher Standards (NBPTS) Certification

A nationally recognized certification which identifies and recognizes teachers who effectively enhance student learning and demonstrate a high level of skills, abilities and commitments. In order to be certified teachers must have a minimum of three years experience and must complete an extensive 1 to 3 year process of approximately 400 hours of extra performance-based assessments.

Object Code

The service or commodity obtained as a result of a specific expenditure.

Operation of Plant

Activities dealing with the day-to-day operations of the physical facilities, primarily composed of custodial services, security, and utilities.

Other Expenditures

Amounts paid for goods and services which are not classified as salaries, employee benefits, purchased services, supplies and materials, and non-expendables. Items which could be included in this category are indirect costs, insurance, membership dues and fees, depreciation, license and title fees.

Positions

Positions equate to the full-time equivalent individuals that can be assigned for the employment period represented by the allotment category. For example, a position in the classroom teacher allotment represents an employment period of 10 months. The number of full-time equivalent individuals that can be employed is limited to the number of months associated with the positions allotted by the State.

Preaudit of Disbursements and Obligations

Preaudit is defined to mean the verification by the school finance officer that the budget resolution includes an appropriation authorizing the obligation, and that a sufficient unexpended and unobligated balance remains in an appropriation to provide for the liquidation of a liability which is or will be chargeable to a specific appropriation within the current fiscal year.

Pupil Support Services

Activities which provide technical, personal and logistical support to facilitate instruction. Included are administrative activities that result in providing pupils with appropriate medical, dental, and nursing services.

Purchased Services

Amounts paid for personal services rendered by personnel who are not on the payroll of the local school administrative unit and other services which the local school administrative unit may purchase.

Purpose Code

The function, action or purpose for which a person or thing is used or exists (why purchased). Examples of function are: regular instructional programs, special instructional programs, general administration, employee benefits, and community services. See pp. 197-203 for a list of purpose codes.

GLOSSARY OF TERMS

Regular Instructional Programs

Instructional activities designed primarily to prepare pupils for activities as citizens, family members, and workers, as contrasted with programs designed to improve skills or overcome handicaps of a physical, mental, social and/or emotional nature. Regular instructional programs include grades K-12.

Salaries

Amounts paid to persons who are employed by the local school administrative unit in a permanent, temporary, or part-time position or one who substitutes for those in permanent positions.

School

An organizational subdivision of a school system consisting of a group of pupils composed of one or more grade groups, organized as an unit with an assigned principal, or person acting in the capacity of principal, to give instruction of the type defined in the N.C. Standard Course of Study, and housed in a school plant of one or more buildings.

School Administrative Support Services

Activities concerned with directing and managing the operation of schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision and maintenance of the school records and the clerical staff support for these activities.

Southern Association Accreditation Standards

Minimum standards set by the Southern Association of Colleges and Schools covering diverse areas of student instruction from student curriculum to physical facilities. All member schools are required to meet Southern Association accreditation standards.

Special Instructional Programs

Instructional activities designed primarily to deal with pupils having special needs. The Special Instructional Programs include services for the academically gifted, mentally handicapped, physically handicapped, emotionally disturbed, culturally different, pupils with learning disabilities, and special programs for other pupils.

Student Services

Activities concerned with educational media services, social work services, guidance services, health services, psychological services, speech, pathology, and audiology services.

Supplies and Materials

A supply item is any article or material which meets any one or more of the following conditions: 1) it is consumed in use; 2) it loses its original shape or appearance with use; 3) it is expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it (which is not true of equipment); 4) it is an inexpensive item, having characteristics of equipment, whose small unit costs makes it inadvisable to capitalize the item; and 5) it loses its identity through incorporation into a different or more complex unit or substance.

Transportation of Pupils

Activities concerned with the conveyance of pupils to and from schools, as provided by state law. Included are trips between home and school and trips to school activities.

GLOSSARY OF TERMS

Tydings Amendment

Federal law provides that certain federal funds not obligated during the first year of allotment shall remain available for obligation and expenditure for one additional year. Federal grant periods vary. Therefore, each grant must be reviewed to determine if the Tydings Amendment will apply. Since the Federal fiscal year begins October 1 and the State fiscal year begins July 1, many grant periods can be active up to 27 months when provisions of the Tydings Amendment are applicable.

Uniform Chart of Accounts

In 1975 the General Assembly enacted a law requiring a uniform accounting system for all local school administrative units effective July 1, 1976.

GLOSSARY

**CHICAGO
PUBLIC SCHOOLS**

GLOSSARY

Accomplishment: major positive changes, activities, and other achievements that have occurred during the current budget year.

Accrual Basis: the accounting technique under which transactions are recognized when they occur, regardless of the timing of estimated cash flow.

Accrued Expense: expense incurred and recorded on the books but not payable until a later date.

Adopted Budget: the financial plan ultimately approved and authorized by the Chicago Board of Education.

Appropriation: an authorization to make expenditures and incur obligations for a specific purpose granted by a legislative body for a specific time period.

Assessed Valuation (AV): the value placed on all taxable property for tax purposes. This amount is subject to the state equalization factor and the deduction of exemptions.

Average Daily Attendance: the aggregate number of pupil days of attendance divided by the number of days in the regular school session. A pupil who attends school for five or more clock hours while school is in session constitutes one pupil-day of attendance. The best three months average daily attendance of the prior year is used in calculating General State Aid for the current year.

Block Grant: a state or federal grant program that consolidates several previously separate categorical grant programs into one larger grant. Block grants usually allow the recipient agency more flexibility in the use of the resources than would be allowed with separate grants.

Bond: a written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future (the maturity date), together with periodic interest at a specified rate.

Bonded Debt: that portion of indebtedness represented by outstanding bonds.

Bond Redemption and Interest Fund: a debt service fund for the receipt and disbursement of the proceeds of annual tax levies for the payment of the principal and interest on specific bond issues.

Budget Classification: series of numerical codes used to categorize items of appropriation by unit, fund, project, program, and object.

Budgetary Control: the control or management of a governmental or enterprise fund in accordance with an approved budget to keep expenditures within the limits of available revenue appropriations.

Capital Outlay: an expenditure which results in the acquisition of, or addition to, fixed assets and meets the following criteria: has an anticipated useful life of more than one year; can be permanently identified as an individual unit of property; belongs to one of the following categories: land, buildings, structures & improvements, equipment; constitutes a tangible, permanent addition to the value of city assets; does not constitute repair or maintenance; and is not readily susceptible to loss.

Capital Project: a specific and identifiable improvement or purpose for which expenditures are proposed within the capital budget or capital improvement program.

Capital Project Fund: a fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

Categorical Revenue: funds from local, state, or federal sources which can, by law, only be used for specific purposes (e.g., federal No Child Left Behind revenue or Supplemental General State Aid revenue).

Chicago School Finance Authority (SFA): a separate government body created in 1980 to sell bonds for the working capital, operating, and capital needs of the Chicago Board of Education and to oversee the financial management of the Board. The Illinois legislature has permanently suspended the financial oversight powers of the SFA.

Corporate Personal Property Replacement Tax: a tax instituted in 1979 to replace the corporate personal property tax. It consists of a state income tax on corporations and partnerships and a tax on the invested capital of public utilities. The tax is collected by the Illinois Department of Revenue and distributed to over 6,000 local governments based on each government's share of Corporate Personal Property tax collections in a base year (1976 or 1977).

Contingency: a budgetary reserve set aside for emergencies or unforeseen expenditures.

Debt Service: the school system's obligation to pay the principal and interest on all bonds and other debt instruments according to a predetermined payment schedule.

Debt Service Fund: a fund established to account for the accumulation of resources for, and the payment of, principal and interest on long-term debt; also called a Sinking Fund.

Depreciation: that portion of the cost of a capital asset which is charged as an expense during a particular period. This is a process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset.

Distinguished Budget Presentation Award: a voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

Effective Tax Rate: the ratio of taxes billed to the market value, generally expressed as a percentage.

Encumbrance: obligation in the form of a purchase order and/or contract which is chargeable to an appropriation and which reserves a part of the fund balance because the goods or services have not been received. When paid, the encumbrance is liquidated and recorded as an expenditure.

Enterprise Fund: a fund established to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing the goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Equalization: the application of a uniform percentage increase or decrease to assessed values of various areas or classes of property to bring assessment levels, on average, to a uniform level of market value.

Equalization Factor (multiplier): the factor that must be applied to local assessments to bring about the percentage increase that will result in an equalized assessed valuation equal to one-third of the market value of the taxable property in a jurisdiction.

Equalized Assessed Valuation (EAV): the assessed value multiplied by the State of Illinois equalization factor minus adjustments for exemptions. This gives the property value from which the tax rate is calculated.

Exemption: the removal of property from the tax base. An exemption may be partial, as a homestead exemption, or complete. An example of a complete exemption is a church building used exclusively for religious purposes.

Expenditure: the outflow of funds paid for an asset or service obtained. This term applies to all funds.

Extension: the actual dollar amount billed to the property taxpayers of a district. All taxes are extended by the County Clerk.

Federal No Child Left Behind Revenue: revenue from federal programs that support supplemental education programs.

Federal Special Education I.D.E.A. Program Fund Revenue: provides supplemental programs for all students with disabilities between the ages of three and 21.

Federal Lunchroom Revenue: revenue from the federal program that support free and reduced-price meals for children from low-income families.

Fiscal Year: the time period designated by the system signifying the beginning and ending period for recording financial transactions. The Chicago Public Schools fiscal year begins July 1 and ends June 30.

Fixed Asset: asset of a long-term character which is intended to continue to be held or used, such as land, buildings, machinery, and equipment.

Foundation Level: a dollar level of financial support per student representing the combined total of state and local resources available as a result of the general state aid formula. The foundation level is dependent upon the State of Illinois appropriation for general state aid.

Fund: resources set aside for specific purposes and activities in accordance with legal requirements. A school or department may have resources available from several funds. Examples include the General Fund, Worker's Compensation/Tort Fund and the Federal Title I Fund.

Fund Accounting: a governmental accounting system, which organizes its financial accounts into several distinct and separate sets of accounts designated by their different functions.

Fund Balance: the assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted, leaving a remaining unreserved fund balance.

Generally Accepted Accounting Principles (GAAP): uniform minimum standard of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

General Fund: the primary operating fund used to account for all revenue and expenditures, except those related to specific programs which are accounted for separately in special purpose funds.

General Obligation Bonds: bonds that finance public projects, such as new school buildings. The repayment of the bonds is made from property taxes and is backed by the full faith and credit of the issuing entity.

General State Aid: state revenue provided to school districts to support the basic education programs. The amount each school district receives depends upon the educational needs of the school district (as measured by the Supplemental General State Aid weighted average daily attendance), the size of the local tax base, (in certain cases) the amount of tax effort by the local school district, and the foundation level. The general state aid formula works so that every child in the state has access to resources for his or her education at least equal to the foundation level.

Goals: specific plans a department has for the upcoming and future years. Goals identify intended end results but are often ongoing and may not be achieved in a single year.

Government-Funded Funds and Special Grant Funds: funds established by the Board to account for programs that are fully reimbursable by the state or federal government and special grants.

Governmental Accounting Standards Board Statement No. 24: Requires that on-behalf payments made by other governments should be included as revenues and expenditures as long as they are for employee benefits. By law, the City of Chicago has been contributing to the Municipal Employees' Annuity and Benefit Fund of Chicago on behalf of the Board's educational support personnel (ESP).

Grant: a contribution by a governmental or other type of organization to support a particular function. Typically, these contributions are made to the system from the state and federal governments and from private foundations.

Illinois School Based Health Services Program : In September 1994, IDPA submitted a Medicaid State Plan Amendment, which expanded the range of existing covered services, expanded the scope of covered services, and increased reimbursement rates. The new program is based on 42 CFR 440.13D(d) of the Social Security Act.

Individuals with Disabilities Education Act (IDEA) - PL 94-141: In 1974, despite a lack of adequate funding sources, school districts were required to comply with the federal mandate of providing health services to students with disabilities.

Inter-government Agreement (1997 IGA) with City of Chicago - October 1, 1997: The 1997 IGA represents a unique financing arrangement between the City of Chicago and the Chicago Public Schools to pay for the construction of new schools, school building additions, and renovation of existing schools and equipment. The Agreement provides that the City will help the Board to finance its Capital Improvement Program by providing the Board with funds to be used by the Board to pay debt service on bonds issued by the Board for such purpose. The amount to be provided by the City will be derived from the proceeds of ad valorem taxes levied in future years by the City on all taxable property within the City. The City will impose property tax levies when the current debt issued by the School Finance Authority and PBC expires. Property owners, therefore, will not see any net increase in their future property tax bills resulting from the 1997 IGA debt.

Inter-government Agreement using Tax Increment Financing (IGA-TIF) : This Agreement secures revenues from certain eligible Tax Increment Financing districts, which will be used by the Chicago Public Schools to pay for the construction of new schools

Interest Earnings: earnings from available funds invested during the year in U.S. Treasury Bonds, certificates of deposit, and other short-term securities.

Investments: securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

Levy: amount of money a taxing body certifies to be raised from the property tax.

Liabilities: debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

Long-term Debt: debt with a maturity of more than one year after the date of issuance.

Lunchroom Fund: a fund for the assets, liabilities, receipts, and disbursements of the School Lunchroom Program.

Maintenance: all materials or contract expenditures covering repair and upkeep of buildings, machinery and equipment, systems, and land.

Medicaid Revenue: revenue from the federal Medicaid program that the Board receives as reimbursement for the provision of Medicaid-eligible services to Medicaid-eligible children.

Medicare Fund: a fund for the receipt and disbursement of the proceeds of an annual tax levy for the payment of the required employer contribution for the Medicare program.

Miscellaneous Revenues: proceeds derived from notes and bonds sold by the Board and the SFA, interest on investments and undistributed property taxes, collections from food service sales, rental of property, gifts, donations, and sale of real estate owned by the Board.

Mission Statement: designation of a department's purpose or benefits and how the department supports the overall mission of the system.

Modified Accrual Basis: the accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred, except for: (1) inventories of materials and supplies which may be considered expenditures, either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger than normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.

Project: an activity that usually has a given time period for its accomplishment and whose costs are generally reimbursed by the state or federal government.

Property Tax Revenue: revenue from a tax levied on the equalized assessed value of real property.

Proposed Budget: financial plan presented by the Chief Executive Officer for consideration by the Chicago Board of Education.

P.A. 87-17: Property Tax Extension Limitation Law that imposed tax caps in Lake County, Will County, DuPage County, McHenry County, and Kane County and the prior year's EAV on Cook County.

P.A. 88-593: Public Act that requires all five state pension funds and the Chicago Teacher Pension Fund to reach 90% funding by the year 2045.

P.A. 89-1: The property-tax cap imposed by Illinois Public Act 89-1 limits the annual growth in total property-tax extensions in the operating funds to either 5% or the percentage increase in the Consumer Price Index (CPI), whichever is less. In addition to using the tax cap, the Board is required to apply prior-year EAV to calculate the legally allowable levy increase into the Education Fund. The most that can be raised is the maximum tax rate multiplied by the prior-year EAV for all property currently in the district. The property-tax cap, combined with statutory property-tax rates and the use of the prior-year EAV, restricts the growth in property-tax revenues.

P.A. 89-15: Recent Public Act that changed the financial structure of the Chicago Board of Education.

Public Hearing: portions of open meetings held to present evidence and provide information on an issue.

Public Building Commission (PBC): municipal corporation from which local government taxing authorities lease facilities. The PBC issues bonds, acquires land, and contracts for construction for capital projects of other local governments associated with the facilities that are being leased. Annual payments on these leases are included in the local government's tax extensions. The Chicago Board of Education is currently leasing many facilities from the Chicago Public Building Commission.

Public Building Commission Lease/Rent Fund: debt service fund for the receipt and disbursement of the proceeds of an annual tax levy for the rental of school buildings from the PBC. Most of the rental payment is used by the PBC to make debt service payments on revenue bonds that were issued to finance capital projects in the schools that are leased from the PBC.

Public Building Commission Operation and Maintenance Fund: fund for the receipt and disbursement of the proceeds of an annual tax levy for operation and maintenance of buildings leased from the PBC.

Prior Year's EAV: provision of P.A. 87-17 that requires that extension limits for rate limited funds for Cook County governments be determined using the EAV one-year prior to the year of the levy.

Rate Limited Fund: fund to account for the accumulation and use of revenue generated by a rate limited tax levy. P.A. 89-15 collapsed all of the Board's rate limited funds into the Education Fund as of FY1996.

Reserve: account used to indicate that a portion of a fund balance is restricted for a specific purpose, or an account used to earmark a portion of a fund balance to indicate that it is not available for expenditure. A reserve may also be an account used to earmark a portion of fund balance as legally segregated for a specific future use.

Revenue Bonds: bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance.

Special Revenue Funds: a fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

State Aid Pension Revenue: revenue from an annual state appropriation to fund a portion of the employer contribution to the Chicago Teachers' Pension fund.

Sundry Charges: includes items that are not in the supply or maintenance category. These charges may be for services provided by private business organizations, by public utilities, for contract labor, for outside consultants, payment of claims and damages against the system, or services provided by some other department or activity.

Supplemental General State Aid Fund (formerly State Chapter I): fund for the receipt and disbursement of Supplemental General State Aid.

Supplemental General State Aid Revenue (formerly State Chapter I): portion of general state aid that the Chicago Board of Education receives that is attributable to the number of low-income children in the school district and must be used to supplement and not supplant the basic programs of the district.

Tax Base: the total value of all taxable real and personal property in the City as of January 1 of each year, as certified by the Appraisal Review Board. The tax base represents net value after all exemptions.

Multiplier: see Equalization Factor.

No Child Left Behind Act: On January 8, 2002, President Bush signed into law the No Child Left Behind Act of 2001. This law provides for the most significant reform to the Elementary and Secondary Education Act (ESEA) since its inception in 1965. Under the new law, States and school districts are required to develop strong accountability systems based on student performance and to test students in grades 3-8 on reading, math, and eventually science. Each State, school district, and school will be expected to make adequate yearly progress toward meeting State standards. Parents of children in failing schools have the option to transfer their child to a better performing school and/or obtain supplemental services such as tutoring paid for by Federal Title I funds. The new law also gives States and school districts increased local control and flexibility in the use of Federal education funds.

Object: specific nature or purpose of an expenditure. Object codes are common across all units, programs, and projects. Examples of objects include professional services and teacher salaries.

Operating Budget: financial plan outlining estimated revenues, expenditures, and other information for a specified period (usually a fiscal year).

Operating Expenses: proprietary fund expenses that are directly related to the fund's primary service activities.

Operating Expense Per Pupil: gross operating cost of a school district (excludes summer school, adult education, bond principal retired, and capital expenditures) divided by the average daily attendance for the regular school term.

Operations & Maintenance (O&M): represents the portion of taxes assessed for the maintenance and operations of the system's facilities. The O&M fund of the Public Building Commission covers O&M expenses for buildings leased by the school system from the Commission.

Penalty Date: date by which property tax bills are payable. In Cook County the penalty date for first-half tax bills is normally March 1, and the penalty date for second-half tax bills is August 1, but is usually delayed to September 1.

Performance Measures: specific measures of the workload and key outcomes of each department. These provide information about how effective and efficient the department is operating.

Program: instructional or functional activity.

Program Description: describes the nature of service delivery provided at this level of funding. The description includes department/bureau mission, goals, accomplishments, and performance measures, as well as total expenditures and staff counts.

Tax Caps: abbreviated method of referring to the tax increase limitations imposed by the Property Tax Extension Limitation Law (P.A. 87-17), which became effective October 1, 1991.

Tax Rate: amount of a tax stated in terms of a percentage of the tax base.

Tax Rate Limit: maximum tax rate that a county clerk can extend for a particular levy. Not all tax levies have a tax rate limit.

Tax Roll: official list showing the amount of taxes levied against each taxpayer or property in the county.

Turnover: anticipated savings resulting from the delay in staffing new positions and those positions that become vacant during the course of the school year.

Unit: each School, Central Office department, Area Office, or other special operating entity represented by a four-digit number. Examples of units include the Department of Human Resources and DuSable High School.

Unlimited Fund: a fund to account for the accumulation and use of revenue generated by a tax levy that is unlimited but which can be used only for specific purposes (e.g., PBC Operations and Maintenance Fund, Tort Liability Fund, Medicare Fund).

Worker's and Unemployment Compensation-Tort Immunity Fund: a fund for the receipt and disbursement of the annual tax levy proceeds for the payment of Workers' Compensation claims, Unemployment Compensation claims, Tort Liability expenses, loss prevention activities, and associated administrative expenses.

GLOSSARY

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GLOSSARY

Accountability

The capability and the responsibility to account for the expenditure of money and the commitment of other resources in terms of the results achieved. This involves both the stewardship of money and other resources and the evaluation of achievement in relation to specified goals.

Accounts Payable

Liabilities on open accounts owing to persons, firms, or corporations for goods and services received by a governmental unit (but not including amounts due to other funds of the same governmental unit or to other governmental units).

Accrue

To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds.

Appropriation

An authorization granted by a legislative body to incur obligations and to expend public funds for a stated purpose. The expenditure of an appropriation is usually limited in amount and time.

Appropriations Account

The account records authorization granted by the legislative body to make expenditures and to incur a balance sheet prepared during the fiscal period. At the end of the fiscal period, the *Appropriations* account is closed out and does not appear in the balance sheet prepared at the close of the fiscal period.

Assessed Valuation

A valuation set upon real estate or other property by a government as a basis for levying taxes.

Auditor's Opinion

A statement signed by an auditor in which he or she states that he or she has examined the financial statements in accordance with generally accepted auditing standards (with exceptions, if any) and in which he or she expresses an opinion on the financial position and results of operations of some or all of the constituent funds and balanced account groups of the government as appropriate.

Balanced Budget

A budget in which estimated revenues are equal to or greater than estimated expenditures.

Budget

A plan of financial operations embodying an estimate of Preliminary expenditures for a given period and purpose and the Preliminary means of financing that plan.

Building and Site Funds

Record transactions to account for receipt and disbursement of monies used for the acquisition of capital assets, including equipment. The principle sources of revenue are from the sale of bonds and earned interest.

Capital Outlay

Amounts paid for the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year. Amounts expended for land or existing buildings, improvements or grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial, additional, and replacement of equipment.

Compensation for Loss of Assets

Compensation or insurance recoveries for loss of school property. Gross expenditures from the proceeds should be charged to the proper expenditures account. Separate accounts may be maintained for buildings, contents, and other.

GLOSSARY

Current Expense

Federal definition: Any expenditure except for capital outlay, debt service, and transfers. If any accounts are kept on accrual basis, current expense includes total charges incurred, whether paid or unpaid. If accounts are kept on the cash basis, it includes only actual disbursement.

Debt Retirement Funds

The receipt of funds for the payment of interest and principle and other expenses associated with long term debt are recorded in the Debt Service Fund. The primary source of revenue are debt retirement tax levies and earned interest.

Deficit

An excess of expenditures over revenue.

Deficit Elimination Plan (DEP)

A Deficit Elimination Plan (DEP) is developed to eliminate a deficit. (The DEP can be reviewed on the District's website, www.detroitk12.org at DPS Quick Links, Deficit Elimination Plan).

Department ID

The group and type of educational activities for organizational purposes. A code identifying the units of which have discriminating characteristics, include individual schools, in most cases, and can be used to designate school cost centers. Budgets and expenditures may be made for each school or operational unit.

Discretionary

Funds appropriated and expended to run most schools or departments day to day activities. Common general descriptions for these expenditure areas are supplies, services, and equipment. This does not include salaries and benefits.

Within the General Fund these funds are under the direct control of the school or department. The school is responsible for ensuring that they never over expend their Discretionary Budgets.

District

Any public school district organized under the laws of Michigan, except a junior college district.

Expenditures

Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlay.

Expenses

Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

Financial Information Data (FID)

Guidelines designed by the State of Michigan that school districts are required to use when reporting their financial Information to the State. Function Codes Descriptions follows.

Explanation of Functional Categories

1XX Instruction - Instruction includes the activities dealing directly with the teaching of pupils or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of classroom aides, teacher assistants, supplies and machines that directly aid in the instructional process. Include the work of group and class sponsors and chaperons at student activities. Include activities associated with instructional field trips.

2XX Supporting Services - Supporting Services are those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction and to a lesser degree, community services. Supporting Services exist as adjuncts for the fulfillment of the objectives of instruction.

GLOSSARY

21X Support Services-Pupil - Consist of those activities that are designed to assess and improve the well being of pupils and to supplement the teaching process.

22X Support Services-Instructional Staff - Consist of activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils.

23X Support Services-General Administration - Consist of those activities concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for the staff and pupils. Also included are community relations (district wide activities and programs designed to improve school/community relations.)

24X Support Service School Administration – Consists of those activities concerned with overall administrative responsibility for a single school.

25X Support Services Business – Activities concerned with purchasing, paying, transporting, exchanging and maintaining goods and services for the school district. (Fiscal Services/Internal Services).

26X Operations and Maintenance -- Operating Buildings Services – Activities concerned with keeping the physical plant open, clean, and ready for daily use. They include operating the heating, lighting, and ventilation systems, and repairing facilities/equipment. Also included are operating building leases, property and liability insurance, janitorial and ground maintenance costs. May be used in a Capital Projects fund only to extent allowed by law.

Security Services – Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems, and security guards.

27X Pupil Transportation Services – Activities concerned with the conveyance of pupils to and from school, as provided by state law. It includes trips between home and school or trips to school activities. All other direct costs related to pupil transportation should be included under this function, i.e., physical exams, uniforms, school bus driver licenses, awards, bus monitors, etc. May be used in Capital Projects Funds only to extent allowed by law.

28X Support Services-Central - Activities other than general administration that support each of the other instructional and supporting service programs. (Human Resources/ Planning Research and Development/Communications/IT/Pupil Accounting).

29X Support Service-Other - Activities of any supporting service or classification of services, general in nature, which cannot be classified in the preceding service areas.

3XX Community Services - Community Services consist of those activities that are not directly related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.

45X Facilities Acquisition - Site Acquisition Services - Activities concerned with initially acquiring and improving sites.

5XX-6XX Other Financing Uses - A number of outlays of government funds are not properly classified as expenditures, but still require budgetary or accounting control. These include debt service payments and fund modifications.

NOTE: Information listed above was taken from the State of Michigan Financial Information Data (FID) Manual. Additional information on this topic can be found at <http://www.michigan.gov/documents/appendix>

GLOSSARY

Fiscal Year

July 1 through June 30 constitutes the mandatory fiscal year for public school districts.

Fixed Assets

Land, buildings, machinery, furniture, and other equipment which the school district intends to hold or continue in an asset.

Food Service Fund

A type of enterprise fund used to record financial transactions related to food service operations.

Fringe Benefits

Funds appropriated and expended to pay the cost of providing employee health, life, dental, and vision coverage, FICA and Medicare, and the employer portion of the Michigan Public School Employee Retirement System. Commonly referred to as employer paid benefits or fringe benefits.

Note: Controlled and administered centrally - Schools or departments are not responsible for over-expenditures, nor are they allowed to utilize under expenditures in this category within the General Fund. Budgetary control is maintained by controlling the number of staffing units a school or department is authorized to have and then ensuring that they remain within authorization.

Function

The basic account identifier for expenditures. It describes the activity for which a service or material is acquired.

Fund

A fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and charges therein, which are segregated for the purpose of carrying on specific duties.

Fund Accounting

The accounts of the District are organized on the basis of funds and account groups in order to report on its financial position and results of its operations.

Fund Balance

The excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

GASB

The Government Accounting Standards Board was established as an arm to the Financial Accounting Foundation in April 1984 to promulgate standards of financial accounting and reporting with respect to activities and transactions of state and local government entities. The GASB is the successor organization to the National Council on Governmental Accounting (NCGA).

General Fund

The fund used to finance the ordinary operations of the local education agency. It is available for any legally authorized purpose and consists of all school money not specifically designated for some particular purpose.

Grants

Contributions or gifts of cash or other assets from another government to be used or expended for a special purpose, activity, or facility.

Non-Discretionary

Funds appropriated and expended to pay for utilities and/or utility type expenditures. Common descriptions associated with these types of expenditures are, heat, light, and electric. Other types of expenditures may be controlled at this level such as the fuel for the school buses.

GLOSSARY

Note: Controlled and administered centrally.* Schools or departments are not responsible for over expenditures, nor are they allowed to utilize under expenditures in this category within the General Fund. Budgetary control is maintained by controlling the budget assigned to these areas and then monitoring expenditures at the District level.

Object

As used in expenditure classification, this term applies to the article purchased or the service obtained.

Operating Budget

The authorized revenues and expenditures for on-going District services and is the primary means by which the District is controlled.

Pension System

A retirement plan whereby persons leaving service in the educational system because of age, disability, or length of service receive payments. Payments may be made either in a lump sum or in the form of an annuity.

Pupil Enrollment

For any budget year, the number of pupils enrolled.

Pupil Funding

For a district for any budget year, pupil funding is derived by multiplying the pupil enrollment of the district for said budget year by the sum of three pupil funding components for the district setting category.

Purchased Services

Amount paid for services rendered by persons, organizations or other agencies for a service or product required to obtain the desired results. Examples are travel allowance, heating, lawn equipment repair, printing, equipment rental, etc.

Reserve

An account which records a portion of the fund balance which is designated for some future use and which is, therefore, not available for further appropriation or expenditure. A Reserve for Inventories equal in amount to the Inventory of Supplies on the balance sheet of a General Fund is an example of such a reserve.

Restricted

Funds appropriated to ensure strict compliance with governmental accounting requirements. Examples of such funds are inter-fund transfer budgets and fund balance budgets.

Note: Controlled and administered centrally. *Only the accounting department is allowed to conduct business against these accounts and funds. Charges against these funds are made in strict compliance with governmental accounting requirements.

Retirement Fund System

A plan whereby a fund of money, built up through contributions from participations and other sources, is used to make regular payments to those who retire from service in the educational system by reason of age, disability, or length of service.

Revenue

Increase in governmental fund type net current assets from other than expenditure refunds and fund balance transfers.

Salaries

Funds appropriated and expended to pay the actual salaries of employees charged to a specific school or department.

Note: Controlled and administered centrally. *Schools or departments are not responsible for over expenditures, nor are they allowed to utilize under expenditures in this category within the General

GLOSSARY

Fund. Budgetary control is maintained by controlling the number of staffing units a school or department is authorized to have and then ensuring that they remain within authorization.

Special Revenue Funds

All transactions for those specific revenue sources requiring separate accounting due to legal and regulatory restrictions as administrative action. Included are programs for early childhood development, job training, gifted and talented children, free lunch and other programs.

State Board

State board means the State Board of Education.

Supplies

An expenditure object within an activity, which includes all supplies that have useful life of less than one year. Amounts paid for material items that are consumed for the operation of the District. Examples are general instruction, music, language development, textbooks, dictionaries, audiovisual, tools, etc.

Taxes

Compulsory charges levied by a government for financing services performed for the common benefit.

Transfer In-Out

A legally authorized funding transfer between funds in which one fund is responsible for the actual disbursement.

GLOSSARY

**WICHITA
PUBLIC SCHOOLS**

Glossary Section

This glossary contains definitions of selected terms used in this document for common understanding of the financial accounting procedures of the district. Several terms which are not primarily financial are included because of their impact on the budget process. The glossary is arranged alphabetically with cross-referencing where appropriate.

ABE - Adult Basic Education. A program that serves persons who are at least 16 years of age, who have not graduated from high school, have not been recognized as having achieved an equivalent level of education, and are not regularly enrolled in school.

ACCOUNT - A classification that applies to the type or description of revenues or expenditures made. There is a separate Account Definition section which describes the purpose of each account.

ACCOUNTING SYSTEM - The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity or fund.

ACCRUE - To record revenues when earned or when levies are made, regardless of when the revenue is actually received, and to record expenditures as soon as they result in liabilities, regardless of when the actual payment is made. Sometimes the term is used in a restrictive sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments, and the recording of expenditures which result in liabilities in another accounting period, such as accrued interest on bonds. See also ACCRUAL BASIS, MODIFIED ACCRUAL ACCOUNTING, REVENUE, and EXPENDITURE.

ACCRUAL BASIS - The basis of accounting under which revenues are recorded when they are levied and expenditures are generally recorded when a related liability is incurred, regardless of when the revenue is actually received or the payment is actually made.

ADA - Americans With Disabilities Act. Section 504 of the Rehabilitation Act of 1973 to ensure fair and equitable treatment of persons with disabilities.

ADMINISTRATION - Those activities which have as their purpose the general regulation, direction, and control of the activities of the school system.

AD VALOREM TAXES - Taxes levied on the assessed valuation of real and personal property. The tax rates are expressed in "mills" per \$1,000 of the property's assessed valuation. Taxes not collected before the end of the fiscal year (June 30) are used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. See also ASSESSED VALUATION and MILL LEVY.

APL - The Adult Performance Level. A high school diploma program for adult students who are literate and can function in every day life but, because of unique learning styles or language barriers, are not good candidates for a GED-preparation program.

APPROPRIATION - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time when it may be expended. In practice, the word "appropriation" is sometimes used as a synonym for the word "budget" when referring to a single or small group of expenditure accounts.

ASSESSED VALUATION - A valuation set upon real estate, other property, utilities, and motor vehicles by a government as a basis for levying taxes. The Kansas statutory classification rate for residential property for 2000 is 11.5% of market value, 25% of market value for commercial property, 33% of market value for utilities, and 20% of market value for motor vehicles. See also MILL LEVY and AD VALOREM TAXES.

AYP - Annual Yearly Progress.

Glossary Section

BALANCED BUDGET - A budget in which the current projected revenue equals the planned expenditures.

BOARD OF EDUCATION (BOE) - The seven members elected by the public that have policy setting authority, the ability to significantly influence operations, and primary responsibility for fiscal matters.

BOND - A written promise to pay a specified sum of money, called the par value or principal, at a specified date or dates in the future, called the maturity, and carrying interest at a fixed rate, usually payable periodically. General obligation bonds are financed by a separate tax levy which requires a vote of the public.

BOND AND INTEREST FUND - A fund type used to account for the accumulation of resources collected from a tax levied for the payment of principal and interest on general obligation bonds.

BONDED DEBT - The part of the school district debt which is covered by outstanding bonds of the district.

BUDGET - A plan of financial operations embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing. The budget contains supporting schedules detailing the proposed expenditures and means of financing with comparisons to prior years' actual revenues and expenditures.

BUDGET CALENDAR - The schedule of key dates or milestones which the Board of Education and the Administration follow in the preparation, adoption, and administration of a budget.

BUDGET TRANSFER - An administrative procedure used to move an appropriated fund from one line item budget or program to another within the same fund after the budget has been adopted by the Board of Education and approved by the State Board of Education. Budget transfers do not affect the total appropriation.

BUDGETARY CONTROL - The management of the financial affairs of the school system in accordance with the appropriate laws, regulations, and procedures of the various governing bodies with the responsibility to keep expenditures within the authorized amounts.

BUDGET DOCUMENT - The instrument used as a comprehensive financial plan of operations.

CAPITAL OUTLAY (EXPENDITURES) BUDGET - The appropriation for the acquisition, construction, remodeling and equipping of facilities. These projects may include the maintenance or renovation of an existing structure or the construction of a new facility.

CASH BASIS - A basis of accounting in which transactions are recognized when the cash is either received or disbursed regardless of when the transaction may have been initiated. See also ACCRUAL BASIS.

CERTIFICATED EMPLOYEES - Used to denote employees whose position requires some level of teaching certification by the State of Kansas. See also CLASSIFIED EMPLOYEES and INSERVICE EDUCATION.

CHART OF ACCOUNTS - A list of accounts systematically arranged giving account names and numbers to all elements of an accounting system.

CLASSIFIED EMPLOYEES - Used to denote employees whose position does not require some level of teaching certification by the State of Kansas. See also CERTIFICATED EMPLOYEES.

COMMITMENT - A planned arrangement or activity that cannot be avoided, especially an obligation.

Glossary Section

COMMUNITIES IN SCHOOLS (CIS) - A program that coordinates existing community resources for students with specific needs and their families to ensure the students' social/academic success.

CONTINGENCY - Those funds included in the budget for the purpose of providing a means to cover unexpected costs during the budget year.

CONTINGENT LIABILITY - Items that may become liabilities as a result of conditions undetermined at a given date such as pending lawsuits, judgments under appeal, unsettled disputed claims, and uncompleted contracts.

CONTINUOUS QUALITY IMPROVEMENT (CQI) - A program being implemented and utilized by district personnel to improve the effectiveness and efficiency of their departments. See SPC.

CONTRACT SERVICES - Labor, material, and other costs for services rendered by personnel not on the district's payroll.

CQI - Continuous Quality Improvement. See CONTINUOUS QUALITY IMPROVEMENT.

CROSSOVER ADVANCE REFUNDING - Under a crossover advance refunding bond issue, the original bond issues (refunded bonds) are not considered defeased until they are retired. Proceeds of the crossover refunding are placed into an escrow account; however, unlike other advance refundings, the escrow account in a crossover advance refunding is not immediately dedicated to debt service principal and interest on the refunded bonds. Instead, resources in the escrow account are used temporarily to meet debt service requirements on the new, refunding bonds. Only at a later date, known as the "crossover date", are resources in the escrow account dedicated exclusively to payment of principal and interest on the refunded bonds. Therefore, crossover refundings do not result in the defeasance of debt until the crossover date. The District has recorded both the refunding and refunded bonds in the financial statements (CAFR), as well as the balance of funds held in escrow for their repayment.

CTE - Careers Through Technical Education.

CURRICULUM - An educational guide to the teacher stating what is to be taught in a certain course or group of courses.

DEBT - An obligation resulting from the borrowing of money or from the purchase of goods and services on credit.

DEBT LIMIT - The maximum amount of gross or net debt which is legally permitted.

DEBT RETIREMENT - The repayment of general long-term debt principal and interest.

DELINQUENT TAXES - Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.

DISBURSEMENTS - Payments for goods, services, and obligations.

ELEMENTARY SCHOOL - A school classified by state and local statutes or practices comprised of kindergarten through fifth grade.

EMPAC - Employee Assistance Program. A program available to all USD 259 employees and family members for the improvement of personal health and well-being.

EMPLOYEE BENEFITS - Amounts paid by the district on behalf of employees over and above the gross salary. Employee benefits include longevity pay, early retirement, social security tax, health cash option in lieu of health insurance, workers compensation, disability insurance, unemployment insurance, supplemental annuity, uniform allowance, life insurance, and employee assistance program.

Glossary Section

ENCUMBRANCES - Purchase orders issued which are chargeable to a budget and for which a part of that budget is reserved. They cease to be encumbrances when the order is canceled or the item or service is received and payment made. See also COMMITMENTS, PURCHASE ORDER, and EXPENDITURE.

eSCHOOL - A program to provide services to teaching parents of elementary home school students.

ESOL - English for Speakers of Other Languages. A program for students and parents whose primary language is not English.

EXPENDITURES - Payments for goods, services, and obligations. Starting with the 1993-94 fiscal year, encumbrances are also included in expenditure totals in this document and in the state budget forms.

EXTRAORDINARY SCHOOL PROGRAM FUND (NONTRADITIONAL SCHOOL PROGRAM FUND) - This program is operated before or after regular hours during the regular school term.

FEDERAL REVENUE - Revenue provided by the federal government.

FINANCIAL STATEMENT - The periodic reporting of actual revenues and expenditures. The reporting normally includes a comparison of budgeted revenues and expenditures to the actual revenues and expenditures. See also ACCOUNTING SYSTEM.

FISCAL YEAR - A twelve-month period beginning July 1 and ending June 30 to which the annual budget applies and at the end of which the district determines its financial position and the results of its operations.

FIXED ASSETS - Land, buildings, machinery, furniture, and other equipment which the school district intends to hold or continue to use over a long period of time. The term "fixed" denotes the intent to continue use or possession and does not indicate immobility of an asset.

FTE - Full-Time Equivalent. Classified employees working an average of 40 hours per week are reported as 1.0 FTE. Classified employees working less than 40 hours per week are considered part-time. The number of hours worked per week are divided by 40 to determine their position count. (For example, an employee working 20 hours per week would be reported as a 0.5 FTE). Students and teachers are similarly prorated based on a six-hour day. (Students with class schedules of three hours per day would be reported as a 0.5 FTE).

FUNCTION CHART - A chart representing the authority, responsibility and relationships among the various functional areas of the school district. See also FUNCTION STATEMENT.

FUNCTION STATEMENT - A concise statement of the major responsibilities, purpose, and contribution to the school district for the specific function. See also FUNCTION CHART.

FUND - A set of interrelated accounts identifying revenues and expenditures for a specific purpose. Funds are established as fiscal accounting entities in order to segregate financial records for purposes of legal compliance, accountability of special activities, measurement of different objectives, and management control.

FUND BALANCE - The excess of revenues and other financing sources over the expenditures and encumbrances.

FY - See FISCAL YEAR.

GAAP - Generally Accepted Accounting Principles.

Glossary Section

GED - General Education Diploma. A diploma awarded to students who, although not completing course work required towards high school graduation, successfully pass a standardized competency test. A GED is considered equivalent to a high school diploma.

GENERAL FUND - Used to account for all financial transactions not specifically accounted for in another fund.

GENERAL OBLIGATION BONDS - Bonds that finance a variety of public projects.

GRANTS - Contributions of either money or material goods by a contributing unit (public or private) to a receiving unit for which the contributing unit expects no repayment. Grants are usually given for a specific purpose and require periodic reporting to the contributing unit. Many of the school district grants are from federal and state governments.

HIGH SCHOOL - A school classified by state and local statutes or practices and comprised of grades nine through twelve.

IDP - Individual Development Plan. A document filed with the State Department of Education by certificated employees wishing to accumulate inservice education points toward recertification.

IEP - Individual Education Plan. A document filed with the government for each student with special needs for which the district receives partial state aid reimbursement. The state aid is based on special education staffing levels rather than students served.

IMPACT AID SECTION 8003 - A reimbursement program in which the district receives federal money for disabled children who reside on federal land, whose parents are employed on federal property, or serve in the uniformed services. The money must be used for programs and projects designed to meet the special education and related needs of handicapped children.

IN LIEU OF TAXES - I.R.B.'S - Money received from businesses whose property is excluded from the tax rolls because Industrial Revenue Bonds (I.R.B.) have been issued by the City or County.

INSERVICE EDUCATION - Kansas Department of Education defines inservice education as "any planned learning opportunity which is engaged in by a person after entry into a given position for the purpose of improving effectiveness or upgrading skills in an area of certification." See also LOCAL INSERVICE EDUCATION PLAN, CERTIFICATED EMPLOYEES, and IDP.

INSTRUCTIONAL SALARIES - The salaries paid to classroom teachers, support teachers, paraprofessionals, and/or related staff involved in working with students in a teaching/learning environment designed to assist students in acquiring knowledge, skills, and understanding.

INTERDISCIPLINARY - The method of teaming teachers who specialize in different areas to teach a course of study with combined content. This teaching method emphasized the interrelationships among the separate areas of specialization.

INTERFUND TRANSFERS - Amounts transferred from one fund to another fund such as from the general fund to the special education fund.

INTERNAL SERVICE FUND - Used to account for the district's self-insurance funds. These funds are sometimes referred to as Proprietary Fund Types.

INTERNATIONAL BACCALAUREATE (IB) - A rigorous program that allows students to earn an internationally recognized diploma.

I.R.B.'s - Industrial Revenue Bonds. See IN LIEU OF TAXES - I.R.B.'s.

Glossary Section

JOURNAL ENTRY - The document or process of recording actual expenditures or revenues into the accounts and accounting system of the unit. See also CASH BASIS, ACCRUAL BASIS, MODIFIED ACCRUAL ACCOUNTING, and FINANCIAL STATEMENT.

JTPA - Job Training Partnership Act.

KPERS - Kansas Public Employees Retirement System. The "mandatory participation" retirement plan utilized by USD 259 employees.

K.S.A. - Kansas Statutes Annotated (Laws).

KSDE - Kansas State Department of Education.

LOB - Local Option Budget. See LOCAL OPTION and MILL LEVY.

LOCAL INSERVICE EDUCATION PLAN (LIEP) - A program developed to improve employee performance and to provide, at no cost to the employee, opportunities to earn inservice education points that can be used for certification renewal. The program has been approved by the State Department of Education. See also INSERVICE EDUCATION and CERTIFICATED EMPLOYEES.

LOCAL OPTION - The 1992 Kansas State Legislature allowed Kansas school districts to spend an amount above the level set by the state for the General Fund. The additional spending would be funded by a local mill levy. Districts with assessed valuations per pupil below the 81.2 percentile of the state's median are also subject to partial state funding. The local mill levy is subject to a five percent protest petition and is limited to twenty-seven percent of the General Fund. See also MILL LEVY and SUPPLEMENTAL GENERAL FUND.

LONG-TERM DEBT - Debt with a maturity of more than one year after the date of issuance.

LVA-WA - The Literacy Volunteers of America - Wichita Area. The local chapter of a national volunteer association that strives to provide one-on-one tutoring to individuals for whom classroom activities are not available or not advisable.

MAGNET SCHOOL - A school which is organized around a particular theme or learning style. Magnet schools do not have an assigned attendance area; students apply for acceptance.

MAINTENANCE SALARIES - The salaries paid to the school district's employees directly involved in the repair and upkeep of physical facilities and equipment.

MC/ME/HR - Multicultural/Multiethnic/Human Relations. A sensitivity training program utilized by the district to better serve culturally diverse constituents (parents, teachers, students, etc.).

MIDDLE SCHOOL - A school classified by state and local statute or practices comprised of grades six through eight.

MILL LEVY - The rate of taxation based on dollars per thousand of taxable assessed value.

MODIFIED ACCRUAL ACCOUNTING - The basis of accounting in which revenues are recorded when collected within the current period or soon enough thereafter to be used to pay liabilities of the current period and expenditures are recognized when the related liability is incurred.

NCA - North Central Association. The means for which schools within the district achieve the Quality Performance Accreditation status for meeting state mandates regarding student outcome-based goals. See QPA.

Glossary Section

NCLB – No Child Left Behind (www.ed.gov). Federal requirement that all students become proficient on state assessments by 2014.

NEW FACILITIES WEIGHTING – An additional 25 percent state aid is generated for each student served in a newly constructed classroom. This weight is assigned to cover costs associated with beginning operation of new school facilities. In order to qualify for this weight, the district must have utilized the full amount of the local option budget authority authorized for the school year. This weight is available for two school years only – the year in which the new facility is occupied and the following year.

OPERATING BUDGET - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a unit are controlled.

OPERATIONAL SALARIES - The salaries paid to school district employees involved in the daily operational activities of the various facilities. This would include such employees designated as custodians, engineers, security, and clerical help assigned to operational personnel.

PARAEDUCATOR (PARA)- Non-certificated personnel who act as teachers' aides.

PARENT EDUCATION - A program designed to be a home/school partnership to help parents be better teachers for their children.

PDC - Professional Development Council. A council established to serve all certificated personnel in matters relating to professional development in order to improve instruction resulting in equitable outcomes for students.

PER PUPIL ALLOCATION - The amount of money per student that is allocated to each school building for the acquisition of basic materials, supplies, and equipment for the benefit of the students enrolled at that site. The per pupil allocations are determined for each school classification, i.e., elementary, middle school, and high school.

PO - See PURCHASE ORDER.

PRESCHOOL-AGED AT-RISK EDUCATION FUND (4-YEAR-OLD-PROGRAM FUND) – The expenses of a district directly attributable to providing preschool-aged at-risk assistance.

PPA – See PER PUPIL ALLOCATION.

PROGRAM - An organized set of related work activities within a division or department which are directed toward a common purpose or goal.

PROPERTY TAX - A tax levied on the assessed value of real and personal property. This tax is also referred to as ad valorem tax. See also AD VALOREM TAXES, ASSESSED VALUATION, and MILL LEVY.

PURCHASE ORDER - A document authorizing the delivery of specified merchandise or the rendering of certain services for which the school district promises payment. Once the Purchase Order is issued, the anticipated cost is recorded as an encumbrance against the budget appropriation. See also ENCUMBRANCE.

PURCHASE REQUISITION - The order form which initiates the acquisition of an item and causes an entry into the accounting system to commit appropriations for that item. See also ENCUMBRANCES and PURCHASE ORDER.

PURCHASED SERVICES - Services rendered by companies or individuals who are not employees of the school district.

Glossary Section

PUPIL ACCOUNTING - The activity of collecting, verifying, and maintaining the attendance and educational achievements of the students enrolled in the school district.

PUPIL SUPPORT - Activities which provide technical, personal, and logistical support to facilitate instruction. Included are attendance and social work services, guidance services, health services, and psychological services.

QPA - Quality Performance Accreditation. A process with which the district meets state mandates regarding student outcome-based goals. See NCA.

RESERVE - An account used to indicate that portion of a fund balance which is restricted or set aside for a specific purpose.

REVENUE - Money available to fund district expenditures. Revenue may take the form of taxes received, tuition, fees, investment income, fund transfers, insurance payments, donations, proceeds from sales of property, lunch sales, fines, and miscellaneous revenue.

RISK MANAGEMENT - The department responsible for the administration of the district's self-insurance funds. See also INTERNAL SERVICE FUND.

SALARIES - Total expenditures for hourly, daily, and monthly salaries. These include extra duty compensation such as hazardous or overtime pay. See also EMPLOYEE BENEFITS.

SCANS - Secretary's Commission of Achieving Necessary Skills. A program utilized within the Wichita Area Vocational Technical School's curriculum.

SCE - School of Continuing Education. A supplemental program that strives to meet the specific needs of the adult learner by providing affordable, relevant, accessible, and meaningful educational experiences as a means for lifelong self-enrichment and basic educational development.

SCHOOL SITE COUNCIL - A council that is comprised of staff, parents, business representatives, and other community groups to identify, consider, and discuss educational problems and issues at a specific school site. They provide advice and counseling for the evaluation of state, district, and school site performance goals and objectives, and recommend methods which may be employed at the school site to meet goals and objectives. The Kansas legislation, which requires all districts to participate in the Quality Performance Accreditation System, requires school site councils to be established at each school site.

SGF - State General Fund.

SITE-BASED MANAGEMENT - A decentralized decision making process whereby the principal of the specific school is responsible for the administrative aspects of the facility.

SPC - Statistical Process Control. An important part of the Continuous Quality Improvement program that utilizes the gathering and analysis of statistical information for use in the decision making process. Also see CQI, CONTINUOUS QUALITY IMPROVEMENT.

SPECIAL ASSESSMENTS - Charges assessed against property in a special district formed to pay for specific capital improvements such as streets, sewers, curbs and gutters. While charges are normally assessed on the basis of the square footage of the lot, charges alternatively may be assessed against the value of the lot, or on the basis of both lot square footage and value.

SPECIAL EDUCATION - Programs which deliver educational services to students with special needs such as the physically handicapped or the gifted.

Glossary Section

SPECIAL LIABILITY EXPENSE FUND – Payment by school districts for the cost of providing for its defense and for claims for implementation of this act.

SPECIAL REVENUE FUND - Used to account for the proceeds of specific revenue sources which must be devoted to some special use as required by law or specific regulation.

SUPPLEMENTAL GENERAL FUND - See LOCAL OPTION.

TAXES - Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TRUST AND AGENCY FUND - A fund used to account for assets held by a governmental unit as an agent for others. These are also referred to as fiduciary funds. Trust and agency funds are not required by State statute to be budgeted.

USD 259 - Unified School District 259. The Wichita Public School System; the largest school district in Kansas.

WATC - Wichita Area Technical College. A program/school that provides education and training to high school and adult students for the development of a quality workforce.

WEIGHTING - Adjustments made to enrollment for the calculation of General fund state aid and budget authority due to factors such as students eligible for free and reduced meals or those pupils in the bilingual program.



Account Definitions Section

Following are the definitions to payroll and non-payroll expenditures that the district uses in this publication. Revenue accounts are not listed. At the end of each definition we have included our account number that we use to pull this information from our Oracle system.

Activity Trips - expenditures for transporting students to and from authorized activities. Does not include the cost of admission for the activity which is charged to supplies. Also known as field trips. [52519]

Addendum - compensation to employees for contract days which are an extension of the duties and the period covered by base contract. [51181]

Additional Duty - compensation to employees for temporary additional assignments. [51189]

Administration—Certified - curriculum coordinators and supervisors of instructional personnel. These persons are placed on the Educational Management Salary Schedule. [51113]

Administration—Non-Certified - management personnel. These persons are placed on the Management Salary Schedule. [51101]

Administrative Clerical - bookkeepers, clerks, secretaries, etc., to assist management personnel. [51103]

Administrative Clerical Sub - personnel temporarily assuming the duties of administrative clerical personnel (does not work directly with children). [51104]

Advertising - expenditures for printed announcements in professional periodicals and newspapers or announcements broadcast by radio and television networks. These expenditures include advertising for personnel recruitment, budgeting information, bond sales, used equipment sales, etc. [52540]

Assistant Principal - assistant to the chief executive of each school building used for instructional purposes. These persons are placed on the Educational Management Salary Schedule. [51111]

Associate Principal - person who assumes the responsibilities of the principal in his or her absence, usually at the high school level. These persons are placed on the Educational Management Salary Schedule. [51112]

Attorney - services performed by legal counsel for USD 259. [52335]

Audio Visual - expenditures for films, videos, DVD's, and audiotapes. [52650]

Auditing - services performed by an outside agency to audit all financial procedures and transactions for USD 259. [52331]

Bond Commission - service charges incurred for the use of a paying agent for the collection of bonds. [52831]

Bond Interest - expenditures for interest on general obligation long-term debt. [52830]

Bond Principal - payment of principal on long-term debt. [52833]

Book Binding & Repair - expenses for textbook and library book binding and repair. [52646]

Books & Periodicals - expenditures for books and periodicals for classroom, library, or office use. Includes electronic subscriptions and product updates. It does not include textbooks and workbooks. [52640]

Business Tech Trainee - used when paying staff for teaching classes that are not in the standard K-12 curriculum and paid hourly. [51119]

Cash Option - the district's payment to employees in lieu of health benefits (\$100 per month). Amounts are reflected in the Health Insurance account. [51213]

Account Definitions Section

Cash Transfers to Other Funds – transfers made to all fund. Used for Contingency, Health Plan, and mostly Special Education funds. [52930]

Certificate & License - compensation for certificates and licenses to certain employees who, by the nature of their jobs, are required and/or encouraged to obtain such certificates or licenses. [51185]

Childcare Provider – a service provided to district staff and parents children for district meetings. [51126]

Claims – Self Insured – Risk Management claims paid by the district. [52529]

Class/Tech/Mgmt Personal Property - additional compensation paid to eligible special education paraeducators who drive their own car in transporting students in the community-based instruction program. [51291]

Cleaning Services - expenditures for the cleaning of towels and mops, band uniforms, choir robes, etc. [52420]

Clerical Office Aide - personnel employed to assist office personnel with health-related duties. [51123]

Computers – See Desktop Computers, Laptops, and Servers.

Cooks and Aides - personnel employed in the food service program. [51137]

Co-Op Student - college students temporarily hired by the district in conjunction with an accredited university whereby such students are eligible for college credit based on work performed in the district. [51125]

Custodial Aide - personnel employed to assist custodians in the performance of their duties. [51132]

Custodial Sub - personnel temporarily assigned the duties of custodian/engineers. [51139]

Custodian/Engineer - personnel employed to perform custodial or engineering services. [51131]

Data Processing Services - services performed by persons, organizations, or agencies qualified to process data. This includes data processing services purchased from another agency, company, or specialist who is contracted to perform specific tasks. [52342]

Desktop Computers - expenditures for the purchase of CPU unit computers and related equipment except printers. [52736]

Disability Insurance - the district's payment for short-term salary protection insurance coverage of employees in the event of employee disability. [51215]

Dues and Fees/Licenses & Permits - expenditures on the district level for notary bond fees, state boiler inspections, dues to authorized organizations, and necessary licenses and permits. (Refer to Board of Education Policy and Procedures.) [52810]

Early Retirement - provision for partial compensation for early retirement paid to employees who are of a specified age with a specified number of years of service within the district. [51299]

Electricity - expenditures for electrical service provided by a public or private utility company. [52622]

Employee Assistance Program - also known as EMPAC, a program for eligible employees and their families to obtain assistance from an external agency for mental and physical problems. [51293]

Employee Recognition - services and expenses for longevity, recognition of new teachers, receptions for retirees, and other special awards. [52350]

Employee Uniforms - expenditures for security and food service employee uniforms. [52691]

Account Definitions Section

Equipment – See Equipment \$1,999 or less and Equipment \$2,000 or more.

Equipment \$1,999 or less - expenditures for the initial, additional, and replacement items of equipment such as machinery, furniture and fixtures, and vehicles that costs \$1,999 or less. [52731]

Equipment \$2,000 or more - expenditures for the initial, additional, and replacement items of equipment such as machinery, furniture and fixtures, and vehicles that costs \$2,000 or more. [52730]

Food - expenditures for food items for food management classes, homemaking classes, School Age Program (SAP, formerly known as latchkey), or Nutrition Service operation. [52630]

Gas, Oil, & Grease - expenditures for gas, oil, and grease for vehicles and equipment. [52626]

General Equipment Upgrades – this account is used for purchases such as Capital Outlay related, permanent equipment, air conditioning, and boiler systems. [52456]

Group Life Insurance - the district's payment for group life insurance coverage for all eligible employees. [51214]

Hazard - extra compensation paid to eligible employees when they are assigned to working conditions which are deemed hazardous and is charged to the base salary account.

Hazardous Waste – disposal of hazardous waste. (Examples include refrigerator and air conditioner disposal, monitor disposal, used cleaning materials from custodians, boilers, etc.). [52421]

Health Insurance - the district's payment for group health insurance for all eligible employees. [51213]

Heating Fuel - expenditures for heating fuel provided by a public or private utility company. [52621]

Improvement Taxes - special assessment taxes which are used to pay for platted land (sewer lines, water lines, curbs, etc.). [52890]

Indirect Administrative Costs – Services provided by human resources, payroll, financial accounting, student accounting, purchasing, etc. as dictated by state formula. [51109]

Indirect Charges to Other Funds – see Indirect Reimbursement.

Indirect Reimbursement - the allocation of a portion of central administrative costs to other funds for central functions such as human resources, payroll, accounting, purchasing, information systems, etc. [51109]

In-district Travel - expenditures for authorized travel of USD 259 employees for school district business, committee, and legislative meetings. Includes travel within the boundaries of USD 259. [52580]

Instructional Clerical - bookkeepers, clerks, and secretaries employed to assist instructional personnel in buildings used primarily for instruction. [51121]

Instructional Clerical Sub - personnel employed to temporarily assume the duties of instructional clerical personnel (works directly with children). [51122]

Instructional Services - services supporting an instructional program and its administration. Included would be curriculum improvement services, counseling and guidance services, library and media support, and contracted instructional services. [52322]

Instructional Specialist-Certified - technical assistants working directly with instructional personnel. Includes TSATs. [51116]

Instructional Specialist-Non-Certified - technical assistants working directly with instructional personnel that are non-certified. [51129]

Account Definitions Section

Instructional Support Teacher - instructional personnel employed in a capacity other than a classroom assignment. This category would include Librarians. These persons are placed on the Teachers Salary Schedule. [51128]

Inventory Clearing – See Warehouse Stock Variance.

Laptops – expenditures for the purchase of laptop computers and related equipment except printers. [52732]

Liability Insurance - expenditures for all types of insurance coverage including property, liability, and fidelity. [52520]

Longevity Pay - compensation to employees for specified consecutive years of service and is charged to the base salary account.

Lunch Period Aide - personnel employed to assist instructional personnel during the lunch break. [51118]

Maintenance Clerical - bookkeepers, clerks, secretaries, etc., assigned to assist maintenance personnel. [51152]

Maintenance Hourly - employees trained in specific craft vocations. [51151]

Maintenance Salaried - personnel employed in the maintenance function. These persons are placed on the Technical and Supervisory Classified Personnel Salary Schedule. [51150]

Medical - services performed by doctors for required employee medical physicals and to dentists for dental inspection fees. [52336]

Miscellaneous – this account title is used when an expense has been combined with other accounts that do not have a significant impact on the district.

Obsolete - expenditures to adjust inventory for stock items that are no longer useable or have an expired shelf life. [52685]

Operational Clerical - bookkeepers, clerks, secretaries, etc., assigned to assist operational personnel. [51135]

Operational Clerical Sub - personnel temporarily assigned the duties of operational clerical personnel. [51136]

Operational Supervision - personnel employed in an operational supervisory function. [51130]

Other Site Improvements - expenditures for the improvement of sites and adjacent ways after acquisition by USD 259 consisting of such work as grading, landscaping, seeding, and planting of shrubs and trees, constructing new sidewalks, roadways, retaining walls, sewers and storm drains, installing hydrants, etc. [52719]

Overtime - compensation to classified employees for work in excess of regularly scheduled assignments and is charged to the base salary account.

Paraeducator - personnel employed to directly or indirectly assist instructional personnel with students, parents, and/or office work. This category would include employed office education students, and parent involvement workers. [51117]

Paraeducator Sub - personnel employed to temporarily assume the duties of paraeducators assisting with students, parents, and/or office work. [51124]

Planning Period - compensation to classroom teachers who, during their planning period and at request of the administration, assume teaching responsibilities for another class. [51187]

Account Definitions Section

PDA's – expenditures for all palm pilot related items and for book purposes is included in Equipment. [52734]

Postage - expenditures for all postal service fees. [52531]

Principal - chief executive of each school building used for instructional purposes. These persons are placed on the Educational Management Salary Schedule. [51110]

Print, Bind, & Reproduction - expenditures for jobs printing and binding done by the Production Print Center or by an outside contractor. This would include stock forms from Supply and Distribution, commercially prepared forms or publications, and all other types of printing and binding. It does not include materials for copy machines or materials used with computers. [52550]

Printers - expenditures for all printers. [52737]

Professional Services - services other than instructional which support the operation of the district. Examples include outside consultants for seminars, workshops, contracts with an outside agency, etc. [52330]

Refunds – this account is used for refunds from remaining food tickets, textbooks (Adult Education), photography fees, and Nutrition Services. [52891]

Rental & Leasing Services - cost of renting or leasing land, buildings, equipment and vehicles. [52440]

Repair & Maintenance Services - expenditures for repairs and maintenance services not provided by district personnel. Examples include broken trim on chalkboards repair, outlets, hard-drive repair, chair repair, phone repair, restroom repair, broken windows, etc. [52431]

Reserve – Pending State Approval – grant application has not been approved at the time of this publication.

Reserve for Additional State Aid – budget purpose account used to show that an account is not officially approved for spending at the time of budget publication. [52895]

Risk Management Reserve – Transfer to cover self-insurance plan. To assist in covering current year claims. This amount does not cover full amount of claims in one year. This account is not used for a significant loss. [52930]

Robes & Uniforms - expenditures for choir robes and band uniforms for students. [52689]

Sabbatical - compensation to employees who are approved to leave of absence for a specific period of time with pay. [51190]

Sales Tax - expenditures for sales tax due to the State of Kansas. This is applicable to taxable fundraisers and book sales that school do during the year. [52899]

Sanitation - expenditures for trash services provided by a public or private waste removal company. [52412]

School Election - bi-annual expenses shared with Sedgwick County for the election of Board of Education members. Also used for other district-wide election expenses on school related issues as approved by the Board of Education (i.e., bond issues, which may or may not be shared with Sedgwick County). [52313]

Security - security personnel employed by USD 259. [51134]

Servers - expenditures for the purchase of Server computers and related equipment except printers. [52735]

Account Definitions Section

Severance - compensation for unused temporary leave days paid to employees who retire or resign within certain time limits set by board policy P4511. [51186]

Shift Differential - extra compensation to classified employees for a regular working schedule which occurs later than 6 p.m. but earlier than 6 a.m. [51183]

Social Security - the district's portion of the social security (FICA) tax payment. [51220]

Software - expenditures for computer software. [52653]

Special Education In-District Travel – See In-district travel. [52583]

Spoilage - expenditures to adjust stock due to spoilage or damage. [52693]

Staff Tuition - expenditures to reimburse other educational agencies for services rendered to staff residing in the legal boundaries of USD 259. [52320]

Statistical Services - non-payroll services performed by persons or organizations qualified to assist in handling statistics. This category includes special services for analysis, tabulations, or similar work. [52345]

Stipend - compensation to employees for participation in certain inservice or special activities or to teachers for supervising student teachers. [51191]

Student Support Teacher - instructional personnel employed in a capacity other than a classroom assignment. This category would include counselors, nurses, psychologists, social workers, speech therapists, audiologists, and physical therapists. These persons are placed on the Teachers Salary Schedule. [51120]

Student Transportation - expenditures for transporting students to and from school and classes. [52510]

Student Tuition - expenditures to reimburse other educational agencies for services rendered to students residing in the legal boundaries of USD 259. [52560]

Supplemental Annuity - the district's contribution for employees who are members of the Wichita Supplemental School Annuity Plan. [51290]

Supplemental - compensation to teachers for assigned and accepted additional responsibilities. [51180]

Supplies - amounts paid for items that are consumed, worn out, deteriorated through use and cost less than \$2,000, student project materials, production materials, sample testing, and minor furniture. [52610]

Supply and Distribution - personnel employed to perform various stockroom duties. This account would include crew leaders, drivers, stock clerks, etc. [51133]

Supply Inventory – See Warehouse Stock Variance.

Teacher - certified teaching personnel located in the classroom, resource room, special education, elementary and secondary music, elementary and secondary physical education, special reading and special math. These persons are placed on the Teachers Salary Schedule. [51114]

Teacher Hourly - used when paying staff for teaching classes that are not in the standard K-12 curriculum. [51119]

Teacher Sub - instructional personnel substituting for regular classroom teachers. Salaries of substitute teachers are set forth in Board of Education Policy 4211. [51115]

Technical/Supervisory - analysts, data processing specialists, programmers, technical assistants, etc., assigned job responsibilities to assist management personnel. These persons are placed on the Technical and Supervisory Classified Personnel Salary Schedule. [51102]

Account Definitions Section

Telephone/Electronic Communications - expenditures for services provided by persons or businesses assisting in transmitting and receiving messages and information. Includes district-wide phone service, cell phone charges, and Internet connections. [52532]

Textbooks - expenditures for prescribed books which are purchased for the use of pupils. [52644]

Training - Certified - expenditures for registration fees, transportation, meals, hotel, and other expenses associated with certified staff for travel for training outside of the district. [52581]

Training - Non-Certified - expenditures for registration fees, transportation, meals, hotel, and other expenses associated with non-certified staff travel for training outside of the district. Payments for parent inservice are also charged here. [52582]

Tuition - See Staff Tuition and Student Tuition.

Unemployment Insurance - the district's payment for unemployment insurance as provided by law. [51250]

Uniform Allowance - See Employee Uniform.

Warehouse Stock Variance - This is a revolving account for the district's warehouse. A negative balance means more items were sold than purchased from the warehouse in that fiscal year. [52687]

Water & Sewer - expenditures for water and sewage services provided by a public or private utility company. [52411]

Workbooks/Kits & Sets - expenditures for workbooks and kits and sets. [52645]

Workers Compensation - the district's payment for insurance coverage of employees in the event of an on-the-job injury or illness. [51260]



One district included an index in the back of their budget, as well as a table of contents in the front.

It's surprising how helpful an index can be. A good one is beginning to be a lost art.

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INDEX:

O Wichita Public Schools

Observations:

INDEX

WICHITA PUBLIC SCHOOLS

Index Section

4-Year-Old-Program.....	171
Academic League	75
ACCOUNT DEFINITION SECTION.....	307
ADULT EDUCATION FUND	167
Americans Disabilities Act.....	111
Associate Superintendent (See Chief Academic Officer)	119
Athletics.....	75, 81, 87
Audit Services	119
AVID (Advancement Via Individual Determination)	75, 81
Band	75, 81
BILINGUAL EDUCATION FUND	183
Board of Education.....	119
BOND AND INTEREST FUND	255
Building Automation	103
Building Equipment and Grounds	103
Building Support Services	103
Business Education.....	91
BUSINESS AND OPERATIONAL SERVICES PROGRAM.....	107, 141
CAPITAL IMPROVEMENT PLAN.....	247
CAPITAL OUTLAY FUND	239
Carpentry.....	103
Chief Academic Officer	119
Child Development Centers	91
Communications	115
Curriculum/Assessment (Learning Services).....	91
CURRICULUM AND ASSESSMENT DESIGN SERVICES PROGRAM (Learning Services)	91
Curriculum Support	95
Custodial Services	69, 75, 81, 103, 111, 125, 155
DISTRICT LEADERSHIP PROGRAM	119
Diversity.....	111
DRIVER EDUCATION FUND	189
E-School.....	69
Early Childhood.....	91
Ed Trust.....	69
Electrical.....	103
Electronics.....	103
Elementary School Administration	119
Elementary School Curriculum	69

Index Section

ELEMENTARY INSTRUCTION AND SUPPORT PROGRAM	69
Elementary Intervention	177
Employee Relations	111
Energy Education Management.....	151
ENERGY MANAGEMENT AND UTILITIES PROGRAM	151
Environmental Services	103
Fabric	103
Facilities Administration	103
FACILITIES PROGRAM	103
Family and Consumer Sciences	91
Financial Services	107, 141
Fine Arts	91
FOOD SERVICE FUND (See NUTRITION SERVICES FUND)	231
Foreign Language	91
Formative Assessments.....	91
Four-Year-Old-Program	69, 171
FOUR-YEAR-OLD-PROGRAM FUND	171
Garage	103
General Administration.....	119
General Data Processing	125, 155
GENERAL FUND	59
General Fund Transfers	131
General Inservice	95
Glass/Door	103
GLOSSARY SECTION	297
Governmental Liaison	119
Guidance.....	87
Health.....	87
Hearings/Expulsions	87
High Intervention	177
High School Administration	119
High School Curriculum	81
HIGH SCHOOL INSTRUCTION AND SUPPORT PROGRAM	81
Homebound Programs	87
Human Resources	111
HUMAN RESOURCES PROGRAM	111
Indigent Books	69, 75, 81, 91
Instructional Coach	91

Index Section

Instructional Technology	91
International Baccalaureate	75, 81
JROTC	81, 91
KPERS	111
Language Arts	91
Lawn Maintenance	103
Learning Centers, Comprehensive High School	177, 195
Learning Services	91
Library Media	91
Literacy	91
MANAGEMENT INFORMATION SERVICES PROGRAM	125, 155
MARKETING AND COMMUNICATIONS PROGRAM	115
Math	91
Mechanical Services	103
Media Production	115
Mentoring	91
Metals	103
Middle Intervention	177
Middle School Administration	119
Middle School Curriculum	75
MIDDLE SCHOOL INSTRUCTION AND SUPPORT PROGRAM	75
Mill Operations	103
Music Repair	103
National Board Certified	91
Negotiated Obligations	129
NEGOTIATED OBLIGATIONS PROGRAM	129
New Facilities Weighting	163
NEW FACILITIES WEIGHTING PROGRAM	163
NONTRADITIONAL SCHOOL PROGRAM FUND	195
NUTRITION SERVICES FUND	231
Operational Administration	119
OTHER INFORMATION SECTION	267
Paint	103
Parent and Community Network	115
Parent Teacher Resources	95
PARENTS AS TEACHERS FUND	225
Peer Consultants	95
Physical Education	91

Index Section

PLC/Ed Trust.....	69
Plumbing	103
Production Print Center	107, 141
PROFESSIONAL DEVELOPMENT FUND.....	221
Professional Development Schools	95
Pupil Accounting and Attendance	87
Purchasing	107, 141
Quality Improvement Services	95
QUALITY IMPROVEMENT SERVICES PROGRAM.....	95
Riddel, Juvenile Detention Facilities, and Liberty	81
Risk Management	159
RISK MANAGEMENT AND INSURANCE PROGRAM	159
Roofing	103
SAFETY & SECURITY SERVICES PROGRAM.....	99
Science.....	91
School Resource Officer (SRO).....	75
Security	99
Site Maintenance	103
Social Studies	91
SPECIAL ASSESSMENTS FUND.....	263
SPECIAL EDUCATION FUND.....	207
SPECIAL LIABILITY EXPENSE FUND	237
Special Project Grants	95
State Assessments	95
State Intervention	69, 75, 81, 91, 177
STATE INTERVENTION FUND.....	177
STUDENT SUPPORT SERVICES PROGRAM.....	87
SUMMER SCHOOL FUND	201
Superintendent.....	119
SUPPLEMENTAL GENERAL FUND	133
Supplemental General Fund Transfers.....	165
Supply Center	107, 141
Technology Ed/Driver Ed	91
Telecommunications	125, 155
Transfers, General fund	131
Transfers, Supplemental General fund	165
Translation Team	95
Transportation	123, 147

Index Section

TRANSPORTATION PROGRAM	123, 147
Urban League	177, 195
VOCATIONAL EDUCATION FUND.....	215
Warehouse Inventory Control	107, 141
Wellness.....	111
WICHITA AREA TECHNICAL COLLEGE FUND.....	265
Work Control Services	103