



## **Expenditures Glossary of Terms**

### **Actual Instruction Expense**

Includes all general fund expenditures as reported on the annual financial report by the school districts except those expenditures for health services, transportation, debt service, capital outlay, homebound instruction, early intervention, community/junior college education programs and payments to area vocational-technical schools. Deductions are also made for selected local, state and federal revenues and for refunds of prior year expenditures and receipts from other local education agencies. It is calculated in accordance with Section 2501 of the "Pennsylvania Public School Code of 1949."

### **Actual Instruction Expense per Weighted Average Daily Membership (AIE/WADM)**

Actual instruction expense divided by the school district's weighted average daily membership.

### **Administration (2300)**

Includes expenditures for activities concerned with establishing and administering policy in connection with operating the local education agency (LEA). Included are board services, tax assessment and collection services, community relations services, and office of the principal services.

### **Adult Education Programs (1600)**

Includes expenditures for activities designed to develop knowledge and skills to meet immediate and long-range educational objectives of adults.

### **Average Daily Membership (ADM)**

Includes all resident pupils for the school district for whom the school district is financially responsible. It is calculated by dividing the aggregate days membership for all children on active rolls by the number of days the school is in session.

### **Business (2500)**

Includes expenditures for activities concerned with paying, transporting, exchanging and maintaining goods and services for the LEA. Included are expenditures for fiscal and internal services necessary for operating the LEA.

### **Central (2800)**

Includes expenditures for activities, other than general administration, which support each of the other instructional and supporting services programs. This includes expenditures for planning, research, development, evaluation, information, staff and data processing services.

### **Charter School**

An independent public school designed by local citizens, established and operated under a charter from the local board of school directors. A charter school must be organized as a public nonprofit corporation. Charter schools are exempt from most state mandates, except those ensuring the health, safety and civil rights of students.

### **Higher Education Programs (1700)**

Includes expenditures for activities for students attending an institution of higher education, which offers (usually) the first two years of college instruction.

**Current Expenditures**

Includes expenditures with reference to the functional classifications of Instruction, Support Services, and Operation of Noninstructional Services.

**Facilities Acquisition, Construction and Improvement Services (4000)**

Includes expenditures for initial purchase of land, buildings, service systems, and built-in equipment; construction, remodeling, additions and improvements to buildings; initial installation, replacement or extension of service systems, and other built-in equipment; improvement to sites; and other related activities.

**Instruction (1000)**

Includes expenditures for activities dealing directly with the interaction between teachers and students and related costs, which can be directly attributed to a program of instruction. Included here are the activities of aides or classroom assistants of any type who assist in the instructional process.

**Instructional Staff (2200)**

Includes expenditures for activities associated with assisting, supporting, advising and directing the instructional staff with or on the content and process of providing learning experiences for students. Included are supervision of educational media audio-visual, educational television, computer-assisted instruction and school library services, instruction and curriculum development services and instructional staff development services.

**Median Actual Instruction Expense Per Weighted Average Daily Membership (Median AIE/WADM)**

The actual instruction expense per weighted average daily membership for which an equal number of school districts' AIE/WADM are above and below in any one year.

**Operation of Non-Instructional Services (3000)**

Includes expenditures for activities concerned with providing noninstructional services to students, staff or the community.

**Operation and Maintenance of Plant Services (2600)**

Includes expenditures for activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings and equipment in effective working condition and state of repair.

**Other Instructional Programs - Elementary/Secondary (1400)**

Includes expenditures for activities that provide kindergarten through grade 12 students with learning experiences not included in the function codes 1100, 1200, and 1300; examples are drivers' education, summer school and homebound instruction.

**Other Expenditures and Financing Uses (5000)**

Includes expenditures for the disbursement of governmental funds not classified in other functional areas that require budgetary and accounting control. These include debt service payments (principle and interest) and transfers of monies from one fund to another.

**Other Support Services (2900)**

Includes expenditures for activities concerned with support services not included elsewhere in the 2000 series of accounts.

**Pre-Kindergarten (1800)**

Includes expenditures for activities designed to provide Pre-K students with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.

**Pupil Health (2400)**

Includes expenditures associated with providing physical and mental health services, which are not direct instruction. Included are expenditures for activities that provide students with appropriate medical, dental and nurse services.

**Pupil Personnel (2100)**

Includes expenditures for activities designed to assess and improve the wellbeing of students to supplement the teaching process and to meet the applicable provisions of Article XIII of the "Pennsylvania Public School Code of 1949," as amended, and Chapter 7 of the State Board of Education Regulations. Included are guidance, attendance and psychological services, speech pathology and audiology services, social work services, and student accounting services.

**Rank**

All rankings are from high to low.

**Regular Programs - Elementary/Secondary (1100)**

Includes expenditures for activities designed to provide kindergarten through grade 12 students with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.

**Special Programs - Elementary/Secondary (1200)**

Includes expenditures for activities designed primarily to deal with students having special needs. The special programs include support classes for pre-kindergarten, kindergarten, elementary and secondary students that have been identified as exceptional.

**Special Schools**

Joint schools established by two or more school districts. The Special Schools located in Allegheny County are used by the Intermediate Unit for the operation of their special education classes. Other special schools are located in Franklin, Lancaster and York counties.

**Student Transportation Services (2700)**

Includes expenditures for activities concerned with the conveyance of students to and from school, as provided by State and Federal law.

**Support Services (2000)**

Includes expenditures for those services that provide administrative, technical (such as guidance and health) and logistical support to facilitate and enhance instruction.

**Total Expenditures**

Includes expenditures with reference to the functional classifications of Instruction, Support Services, Operation of Noninstructional Services, Facilities Acquisition, and Other Financing Uses.

**Vocational Educational (1300)**

Includes expenditures for PDE approved programs under public supervision and control which provide organized learning experiences designed to develop skills, knowledge, attitudes and work habits in order to prepare individuals to entrance into and progress through various levels of employment in occupational fields including agriculture, business, distribution, health, gainful and useful home economics, and trade and industry.

**Weighted Average Daily Membership (WADM)**

The assignment of weight by grade level to the average daily membership. The current weighting is half-time kindergarten at 0.5, full-time kindergarten at 1.0, elementary (grades 1-6) at 1.0, and secondary (grades 7-12) at 1.36.