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Glossary

Accounts Payable:

The amounts owed to private persons or organizations for goods and services received by the school system.

ACPS School Board:

A nine-member elected body that adopts policy for the daily operation of Alexandria's public schools and ensures that school regulations are properly explained, enforced, and observed.

Administrative Compensation:

Salaries paid to administrators for full-time and part-time work. Administrators include principals, assistant principals, directors, supervisors, coordinators, managers, etc.

Adult and Community Education:

The Adult and Community Education program provides lifelong literacy programs and educational opportunities for all Alexandria City residents.

Advanced Placement (AP) Program:

An intensive program of college-level courses and examinations that provides high school students with an opportunity to earn advanced placement, college credit, or both, at participating universities and colleges across the country. The AP program bridges the transition from secondary school to college by offering students an opportunity to develop their academic strengths through rigorous curricula and challenging national examinations and by exposing them to academic experiences usually reserved for college students.

The American Recovery and Reinvestment Act of 2009 (ARRA):

ARRA funding for public education is intended to support effective reforms and preserve teaching jobs at risk because of state and local budget cuts. ARRA funding for public schools includes State Fiscal Stabilization Fund grants and formula grants awarded through existing federal programs such as Title I, Part A of the Elementary and Secondary Education Act of

1965 (also known as No Child Left Behind) and Part B of the Individuals with Disabilities Education Act. ARRA funds are distributed to school divisions on a reimbursement basis.

Americans With Disabilities Act (ADA):

A federal law that prohibits discrimination against individuals with disabilities and requires employers to provide reasonable accommodations to help those with disabilities in performing their jobs. An individual with a disability is defined by the ADA as a person with a serious physical or mental impairment that substantially limits a major life activity.

At Promise Student:

Any student who is not presently reaching his or her fullest potential, but has the ability to do so with additional resources, additional time, or different instructional strategies.

Average Daily Membership (ADM):

The total student membership of the school system divided by the number of days school was actually in session. ADM is a factor in the state funding formulas.

Base Allocations:

The base allocation is determined by adding the per pupil allocation, technology allocation, recurring supplementals, and intersession allocations, as applicable.

Beginning Balance:

Unexpended funds from the fiscal period two years prior that have been approved by the School Board for use in the specified budget year. See the definition below for designated funds. In previous budget documents, beginning balance has been titled "Fund Balance."

Benefits:

Job-related benefits provided to employees as part of their total compensation. Fringe benefits include the employer's portion of FICA, retirement, insurance (life, health, disability income, etc.) and employee allowances.

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Budget:

The Association of School Business Officials (ASBO) defines a budget as “a plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.” It is a list of estimates of revenues and expenditures for the organization for a specified period of time. Normally a budget describes a period in the future, not the past.

The ACPS budget is based on a snapshot of the existing structure of recurring expenditures as of the end of October. Added to this base are mandatory changes in costs, new initiatives, and other adjustments reflecting changes in plans, policies, and priorities. Budgets may be modified by Board action as circumstances change. Many government entities allow for modification of budgets on a quarterly basis, to adjust overall spending levels across major categories, and through budget transfers, to cover smaller scale modifications to the budget. Because budgets are built many months before the fiscal year actually begins, it is a good operating practice to prepare a revised budget once a more accurate picture of current fiscal year costs becomes available.

Capital Improvement Program (CIP):

The primary source of funding for school construction, renovation, and maintenance projects. It provides a six-year prioritized plan for major facility changes. It is submitted in a separate document to City Council.

Capital Outlay:

Includes the purchases of replacement or additional fixed assets costing more than \$5,000 per unit, with a useful life of at least one year.

Carryover:

The process by which certain funds for previously approved School Board commitments to pay for goods and services at the end of one fiscal year are reappropriated in the next fiscal year.

Categorical Accounts:

State revenue funds based on particular needs of special student populations or fulfilling particular state obligations.

City Appropriation:

An expenditure level granted by the City Council to the School Board to make expenditures and to incur obligations for specific purposes. Appropriation authorizations expire at the end of the fiscal year.

Classroom Instruction Compensation:

Salaries and wages paid to classroom teachers for full-time and part-time work. Classroom teachers include K-5, core and elective, specialty, reading, special education, ELL, dual language, talented and gifted (TAG), focus, and alternative education teachers.

Community Use Funds:

Funds collected from outside entities for use of ACPS' facilities during non-school hours.

Cost Center Code:

Identifies the revenue or expenditure as an elementary, secondary, or administrative activity.

Department Code:

Identifies the major and subsidiary organizational units in ACPS. The schools are included in the department code structure.

Designated Funds:

The School Board has the authority to designate unencumbered, unexpended funds for subsequent use. ACPS traditionally designates unencumbered, unexpended year-end funds to be used as beginning balance in the following budget cycle. Thus, unencumbered, unexpended year-end funds from FY 2008 become the beginning balance for FY 2010.

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Dual Language:

Program at John Adams Elementary and Mount Vernon Community schools in which two core subjects are taught in English and two core subjects are taught in Spanish.

Encumbered Carryover:

Items are frequently ordered towards the end of the fiscal year. When an order is placed, the funds to pay for that order must be set aside, or encumbered, per the Code of Virginia. If the item has not been received, invoiced, and paid for before the close of the fiscal year, the outstanding expenditure and the revenue associated with that expenditure are carried forward into the next fiscal year. When looking at the Fund Balance on the balance sheet, the encumbered carryover is shown as a separate item to indicate that it is not available for other uses. The ACPS revised budget is the mechanism by which the School Board authorizes ACPS to use the encumbered carryover to pay for the expenditures carried forward.

English Language Learners (ELL):

The ELL program helps limited English-proficient students learn literacy and content concepts in order to function successfully in the general education program.

Enrollment Adjustment Reserve:

These funds are reserved to adjust schools' materials and supply allocations when the school's September 30 enrollment exceeds budgeted student projections.

Expenditures:

Total charges incurred, whether paid or unpaid, for current costs.

Family Medical Leave Act (FMLA):

The FMLA of 1993 provides up to 12 weeks of unpaid leave to an employee who has worked for at least 750 hours and 12 months at a location where there are at least 50 people employed by the employer in 75 mile area. These

12 weeks of leave are provided for certain medical reasons such as pregnancy and birth of a child, caring for an immediate family member with a serious health condition, or for an employee who has a serious health condition. Certain type of notice may need to be given to the employer for requesting such leave.

Federal Funds:

Federal funds are provided through the Basic Adult Education program and the ROTC program. Federal programs are budgeted by the federal government a year in advance of actual use by localities.

Fiscal Year (FY):

ACPS budget calendar year begins July 1st and ends June 30th and corresponds to the City of Alexandria's and the Commonwealth of Virginia's fiscal years.

Fixed Assets:

Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings, and land. In the private sector, these assets are referred to most often as property, plant and equipment.

Focus Schools:

Schools such as Cora Kelly and Lyles-Crouch that have carefully-designed, specific sets of programs that challenge children to master new skills, acquire knowledge, and boost confidence.

Free and Reduced-Price Meals:

This program is required for participation in the federally funded school lunch program under the National School Lunch and Child Nutrition Acts. This program provides free or reduced-price meals to children determined to be eligible under the program.

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Freedom of Information Act (FOIA):

The Freedom of Information Act establishes the right of the public to obtain information maintained by the federal or state government and their agencies. The FOIA creates a general mechanism designed to ensure that the process for getting that information will be simple, timely, and inexpensive.

Full-Time Equivalent (FTE):

Method of calculating hourly or part-time employees on a full-time position basis.

Function Code:

Defines what type of activity is occurring with the transaction, such as classroom instruction, social work services, building operation, etc. These codes are used to complete the Annual School Report due to the Commonwealth of Virginia.

Fund Balance:

See Beginning Balance

Fund Statements:

Funds are a grouping of related accounts that are used to maintain control over resources segregated for specific activities or objectives. The Governmental Accounting Standards Board (GASB) dictates the fund structure for public sector entities. All have at least one major fund (the operating fund) and many have other funds. The focus of a fund statement is the inflow, outflow, and balance of expendable resources. A fund statement provides a mechanism for tracking how unspent funds from one fiscal year are reallocated to subsequent fiscal years.

FY 20XX Actual:

These sums represent actual audited revenues and expenditures for the fiscal year ended June 30, 20XX.

FY 20XX Approved Budget:

The approved budget reflects all the adjustments approved by the School Board resulting

from revised revenue, expenditures, membership, and other projections and is the budget submitted to the City Council.

FY 20XX Final Budget:

These allocations reflect the FY 20XX budget as approved by the School Board in May.

FY 20XX Proposed Budget:

The proposed budget is presented to the School Board in the winter. It serves as the tool for budget discussions leading to the FY 20XX approved budget.

General Accepted Accounting Principles (GAAP):

Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP 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. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

General Ledger:

A record containing the accounts needed to reflect the financial position and the results of operations of a government. In double-entry bookkeeping, the debits and credits in the general ledger are equal (i.e., the debit balances, equal the credit balances).

General Education Program:

The major educational programs that serve students in the core instructional areas, namely elementary, middle, and high school instruction.

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Grants and Special Projects:

Entitlement and competitive grant monies are accounted for in this fund. Budgeted here are federal funds from the Individuals with Disabilities Education Improvement Act (IDEIA) and the Elementary and Secondary Education Act (ESEA), or No Child Left Behind (NCLB), as well as other smaller entitlement monies and competitive grants.

Head Start:

A federal grant that provides a comprehensive child development program to children ages three to five years old from income-eligible families.

“Hold Harmless” Provision:

Provision instituted to mitigate the effects of changing student populations in allocation formulas.

Incentive Accounts:

Incentive-based payments from the state are not required by law but are intended to target resources for specific student or school needs statewide.

Individualized Education Program (IEP):

A written statement indicating the primary special education placement and related services a student with disabilities will receive. The IEP is developed mutually by the child’s parents and by a team of ACPS specialists.

Instruction:

The activities dealing directly with the teaching of students or improving the quality of teaching.

Intermittent Pay:

Compensation to non-contract employees for hours worked. Timesheets are submitted to document hours worked.

Internal Services:

Charges from one department of ACPS to another for items such as food service, field trips, and planning activities.

International Baccalaureate (IB):

The IB Program is an internationally recognized advanced academic program. This program provides college level course work in six academic areas and provides high school students with an opportunity to earn advanced placement, college credit, or both, at participating universities and colleges across the country.

Lapse Savings:

Lapse savings consist of savings from turnover (staff retiring or leaving and replaced by employees coming in at lower steps on the salary scale) and vacancies (salaries and benefits not paid while positions are vacant). Most organizations budget lapse savings annually and realize the savings throughout the course of the fiscal year; the amount of the lapse savings depends on the structure of the workforce, labor market conditions, and hiring policies and practices.

To see how other organizations budget for lapse savings, see page 51 of the FY 2008 Washington Area Boards of Education (WABE) Guide on the ACPS web site. Lapse savings occur in both salary and benefit accounts and are shown as an expenditure credit (a negative number) under the division-wide placeholder accounts. In previous budget documents, lapse savings were titled “Change in Personnel Positions.”

Liabilities:

Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services by other entities in the future as a result of past transactions or events.

Literacy for the 21st Century:

Initiative which refocused resources and increased funding for literacy initiatives at all school levels.

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Local Composite Index (LCI):

The state's measure of local ability to pay. The higher the LCI, the greater the local school division's ability to pay.

Local Funds:

Included in this category is revenue received for community use of school facilities, tuition from students who reside outside of the City of Alexandria, summer school, adult and community education students, and fees from parking permits and lost textbooks. Other types of revenue include refunds, rebates and insurance claims.

Materials and Supplies:

Articles and commodities, including textbooks, that are consumed or materially altered when used and minor equipment that is not capitalized.

Membership:

Another term for student enrollment.

Modified Calendar Programs:

Programs at Samuel Tucker Elementary and Mount Vernon Community schools. The calendar consists of four nine-week sessions of instruction and three intersession periods.

Modified Zero Based Budget:

A bottom up review of all planned expenditures for the upcoming fiscal year – from justifying the need for every position to explaining the use of office supplies.

No Child Left Behind (NCLB):

A 2001 federal law designed to improve student achievement and change the culture of America's schools.

Object Code:

Provides for a detailed classification of expenditures. They are based on the Commonwealth of Virginia's object code structure. The object code is the level of the accounting code structure that defines what is purchased, e.g., text-

books, electrical utilities, salaries for principals, computers.

Open Honors:

Enrollment program at the middle school level which encourages all students to participate in honors level courses.

Operating Fund:

This fund includes the division's primary revenue sources from the Commonwealth of Virginia, the City of Alexandria, selected federal sources, and miscellaneous local fees, and the expenditures charged against these revenues.

Other Charges:

Expenditures to support program operations (e.g., utilities, travel, insurance, phone charges, postage, leases/rentals).

Other Post-Employment Benefits Trust Fund:

This fund was established to implement the Governmental Accounting Standards Board (GASB) Statement No. 45. This standard addresses how the school system should account for and report costs related to post-employment health care and other non pension benefits.

Other Uses of Funds:

This series of codes is used to classify transactions that are not properly recorded as expenditures of the school division but require budgetary or accounting control. These include fund transfers and contingency funds.

Overtime:

Compensation to non-exempt employees for hours worked in excess of 40 hours per week.

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Prepaid Items:

Funds for payments made in one fiscal year for expenditures of the following fiscal year. For accounting purposes, expenditures must be charged to the fiscal year to which they pertain, regardless of when the payment for those expenditures was actually made. For example, a lease payment made in June 20X1 for July 20X1 rent would be a prepaid item in FY 20X1 but an expenditure in FY 20X2.

Principal's Promise Fund:

Funds that are allocated to the school-based group accounts and are administered by the principals. These funds were previously titled differentiated resources at the elementary school level and at-risk funds at the secondary school level.

Professional Support Compensation:

Salaries and wages paid to support teachers and other teacher-scale positions for full-time and part-time work. Support positions include library media specialists, guidance counselors, social workers, instructional technology support teachers, middle school instructional coaches, nurses, psychologists, and curriculum specialists.

Program Code:

Consists of six major areas as defined by the Code of Virginia and the subsidiary program areas.

Project Code:

Identifies the source (Operating, Grants or Special Projects) of funds for the activity.

Purchased Services:

Services acquired from outside sources (i.e., private vendors, public authorities, or other governmental entities, including tuition payments to other school divisions for the education of students with disabilities). Purchase of the service is on a fee basis or fixed time contract basis. Payments for rentals and utilities are not included in this account description.

Revenue:

The income of a government agency from taxation and other sources.

Salary Adjustment Reserve:

Salary placeholder items are shown in this category.

School Nutrition Fund:

The local and federal revenue as well as expenditures for the operation of all school food services activities are accounted for in this fund.

Site Code:

Each site in ACPS has a unique code identifying the physical location of the activity.

Special Education Programs:

Services provided for eligible students in pre-school through grade 12 division wide. Specific programs include autism, deaf/hard-of-hearing, emotional disabilities, learning disabilities, moderately retarded and severe disabilities, physical and occupational therapy, physical disabilities, speech and language, and visual impairment.

Staffing Reserve:

Undesignated positions for staffing are held centrally in case of need. This reserve is for any additional need, including but not limited to regular and special education teachers, paraprofessionals, nurses, etc. The cost of the reserve positions includes salaries and benefits. The cost of the staffing reserve is shown separately under system-wide placeholder accounts.

Standards of Learning (SOL):

Objectives that are designated by the Virginia Board of Education as the student outcomes that are to result from the programs in the school. These standards are designated for all K-12 students.

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Standards of Quality (SOQ):

Proscribe the minimum foundation of funding and program that all public schools in Virginia must meet. The SOQ are the basis for the Commonwealth of Virginia's funding of local school divisions.

State Category:

The broad expenditure categories for school divisions determined by the State Board of Education. Current state categories are as follows:

Instruction, Operation and Maintenance, Administration, Food Services and Other Non-Instructional Program, Attendance and Health, Facilities, Pupil Transportation, and Debt Services.

State Revenues:

State funding is divided into five tiers: Standards of Quality, School Facilities, Incentive, Categorical accounts and Lottery Funded. The General Assembly holds budget deliberations between January and February each year and adjustments to state revenues are made as part of the Final budget.

Stipends:

Stipends are funds awarded for duties performed outside the scope of the regular work day and are in addition to regular teaching duties.

Substitute Pay:

Compensation for non-contract part-time employees who perform the work of regular full or part-time employees who are absent. Substitutes may also fill full-time positions on a temporary basis.

Superintendent of Schools:

Individual responsible for the day-to-day operations of the school division.

Supplemental Compensation:

Compensation to full-time and part-time regular

employees for work performed outside of the scope of their full-time positions. May include such pay as shift-premiums, incentives, and extra duty stipends.

Support Compensation:

Salaries and wages paid to clerical, technical, custodial, and maintenance staff for full-time and part-time work. Support staff includes paraprofessionals, secretaries, hall monitors, bus drivers and monitors, custodians, building engineers, etc.

Technology Integration Initiative:

Initiative supporting the purchase of laptops at TC Williams High School, integration of computers and the Internet into daily instruction, and individualization of instruction.

Title I (ESEA/NCLB):

Title I of the Elementary and Secondary Education Act/No Child Left Behind provides flexible funding that may be used to provide additional instructional staff, professional development, extended-time programs, and other strategies for raising student achievement in high poverty schools. ACPS uses Title I funding for assistance in language arts and math for low-achieving elementary students.

Title II A (ESEA/NCLB):

Title IIA of the Elementary and Secondary Education Act/No Child Left Behind aims to increase student achievement by elevating teacher and principal quality through recruitment, hiring, and retention strategies. The program uses scientifically based professional development interventions and holds districts and schools accountable for improvements in student academic performance.

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Title II D (ESEA/NCLB):

Title IID of the Elementary and Secondary Education Act/No Child Left Behind aims to improve student academic achievement through the use of technology in elementary and secondary schools. It is also designed to assist every student in becoming technologically literate by the end of 8th grade and to encourage the effective integration of technology resources and systems with teacher training and professional development.

Title III (ESEA/NCLB):

Title III of the Elementary and Secondary Education Act/No Child Left Behind provides language instruction assistance for limited English proficient and immigrant students so they may meet the state Standards of Learning required of all students.

Title IV (ESEA/NCLB):

Title IV of the Elementary and Secondary Education Act/No Child Left Behind supports programs to prevent violence in and around schools; prevents the illegal use of alcohol, drugs, and tobacco by young people; and fosters a safe and drug-free learning environment that supports academic achievement.

Title V (ESEA/NCLB):

Title V of the Elementary and Secondary Education Act/No Child Left Behind supports state and local efforts to implement promising education reform programs, provides a continuing source of innovation and educational improvement, helps meet the special education needs of at-risk and high-need students, and supports programs to improve school, student, and teacher performance.

Turnover:

Savings from staff retiring or leaving and replaced by employees coming in at lower steps on the salary scale.

Unexpended Funds:

The difference between revenues and expenditures in a specific fiscal year. Unexpended funds should be positive. Unexpended funds may be encumbered (tied to commitments to purchase already made) or unencumbered (available for other uses).

Utilities:

All expenditures for electrical, heating, water and sewage services provided to school system owned and operated buildings and facilities, regardless of whether the service is provided by a private enterprise fund operated by the school system.

Vacancy Savings:

Salaries and benefits not paid while positions are vacant.

Washington Area Board of Education (WABE) Guide:

A statistical report comparing area school districts' salaries, budgets, costs per pupil, and class sizes.

Additional Resources

The ACPS Web site

Additional information on the ACPS budget is available on the ACPS web site at the following link:

<http://www.acps.k12.va.us/budgets/>

The screenshot shows the ACPS website's "Budgets" page. At the top, there is a navigation bar with the ACPS logo and "ALEXANDRIA CITY PUBLIC SCHOOLS". To the right of the logo are links for "ACPS Home", "Español", "Feedback", and "Text Only". Below the logo is a search bar with the text "Search ACPS" and a "Go!" button. A secondary navigation bar contains links for "A-Z INDEX", "SCHOOLS", "CONTACT US", "PARENTS", "STUDENTS", "COMMUNITY", and "EMPLOYEES".

On the left side, there is a vertical menu with the following items: About ACPS, Calendars, Curriculum, Departments, Employment, Forms and Publications, News and Media, Registration, School Board, Student Wellness, Superintendent, Technology, and Testing.

The main content area is titled "Home » Budgets" and "Budgets". It features a section for "FY 2010 Budget Information" with a quote from Dr. Morton Sherman: "The FY 2010 budget is a Roadmap to Student Achievement that will move ACPS forward in keeping our promise of higher achievement for each and every student." Below the quote are three thumbnail images representing budget documents: "Executive Summary of ACPS Approved Combined Budget and CIP (Approved Feb. 5, 2009)", "ACPS Proposed Budget (Proposed Jan. 8, 2009)", and "ACPS Proposed CIP (Proposed Nov. 6, 2008)".

Below the thumbnails, there is a section for "Final Adjustments (May 21, 2009)" and "FY 2010 Final Budget". The "FY 2010 Final Budget" section states: "The ACPS School Board adopted the FY 2010 Final budget on May 21, 2009 and included the adjustments shown in the Board motion. The full FY 2010 Final budget document, including CIP information, will be published by the end of July." A link for "Final Detail Sheets" is provided at the bottom of the page.

At the bottom left of the page, there is a "DID YOU KNOW?" section with a link to "The John Adams Elementary School Orff Ensemble performs a variety of music on percussion instruments at such venues as the John F. Kennedy Center for the Performing Arts and Alexandria City Hall. Learn more »".