

Definitions

Fall Enrollment: The count of pupils registered in the fall of the school year.

Current Expenditures: The expenditures for operating local public schools, excluding capital outlays and interest on school debt. It includes such items as salaries for school personnel, student transportation, school books, materials and energy costs.

Instructional Staff: Full-time equivalent number of positions, not the number of different individuals occupying the positions during the school year. In local schools includes all elementary and secondary school day positions that are in the nature of teaching or in the improvement of the teaching learning situation. Definition includes consultants or supervisors of instruction, principals, teachers, guidance personnel, librarians, psychological personnel and other instructional staff.

Public School Teachers: Staff assigned to instructing pupils in self-contained classes or courses or in classroom situations. These figures are usually expressed as full-time equivalents.

Revenues from Local Governments: All funds for direct expenditures by local and intermediate districts for school services; for the operation of intermediate departments of education; for employer contributions to retirement systems and/or Social Security on behalf of public school employees; for the purchase of materials for the distribution of local school districts; etc.

Revenues from State Government: All funds for the operation of the state department of education, for state (employer) contributions to retirement systems and/or Social Security on behalf of school employees, for grants in aid to intermediate and local school districts for school purposes, for payment of interest on state bonds issued to provide grants to local school districts, and all other state revenue for public school purposes.

Revenues from the Federal Government: Money distributed from the Federal Treasury either directly to local school districts or through the state and county, including grants for vocational education, for aid to federally affected areas and for school lunch and milk programs.

Total Revenue Receipts: Includes all revenue receipts available for expenditure for current expenses, capital outlay, and debt service for public schools, including all appropriations from general funds of federal, state, county and local governments, receipts from taxes levied for school purposes, income from permanent school funds and endowments, income from leases of school lands, interest on bank deposits, tuition, gifts, etc. Amounts that increase the school indebtedness or represent exchange of school property for money are excluded.