



FY27 Budget Glossary of Terms

Allocation

A sum of money set aside for a specific purpose.

Appropriation

An amount of money authorized in the budget for spending.

Authorized Headcount

The number of positions the district can fill. The number of positions filled at any time during the year will vary from the authorized headcount because of employee terminations, the hiring process and other reasons.

Attrition

The natural reduction of employees from a payroll through resignation, retirements, deaths and transfers.

Average Daily Membership (ADM)

ADM represents the portion of the school year when a student is enrolled in the district for a specific time period. ADM is not the same as enrollment. (See Enrollment.) The state uses a school district's ADM to determine its funding.

Benefits

Includes FICA, state retirement, workers compensation, insurance and early retirement costs.

Board of Education

A locally elected group, usually between three and seven members, who set financial, personnel, instructional and student-related policies. A school board also provides direction for the district, hires and fires the superintendent and approves the budget and contracts with employee unions.

Budget

A financial plan for the district's operating and capital costs, fund transfers, anticipated revenues and any other anticipated sources and uses of funds.

Capital Projects and Building Construction Fund

Accounts for financial resources used for the purchasing or construction or equipping of district facilities. Creation of this fund is authorized by a capital projects referendum or by a bond referendum.

Collective Bargaining

A process for establishing a contract between a school district and its employee organizations/unions.

Community Service Fund

Accounts for services provided to residents in the areas of recreation, activities, nonpublic pupils, adult or early childhood programs or similar services.

Cost-of-Living Adjustment (COLA)

An increase in funding for schools from the state or federal government to compensate for inflation.

District Leadership

Superintendent, Executive Leadership Team and District Department Administrators

Debt Service Fund

Accounts for the accumulation of resources and the payment of general obligation bond principal, interest and related costs. Establishment of this fund is authorized by bond issues.

Deficit Spending

When spending exceeds revenue over a specific period of time, also called deficit or budget deficit

English Learner (EL)

Students whose home language is not English and who qualify for extra help.

Enrollment

A count of the students enrolled in each school and district on a given day. The number of pupils enrolled in the school early in the year is usually larger than the average daily membership (ADM) due to factors such as students' moving or choosing other options.

Equipment and Facility Maintenance

Repair of parking lots and drives, electrical and mechanical system maintenance, health and safety code deficiencies, painting, replacing classroom furniture, city assessments and the purchase of equipment.

Expenditures Per Pupil

The amount of money spent on education by a school district or the state divided by the number of students educated.

Federal Programs

Revenue from the federal government to help support programs such as Title (I-X) and Special Education.

Fiscal Cliff

A critical imbalance in revenues versus obligations, creating a looming budget deficit if no adjustments are made.

Fiscal Year (FY)

The period of twelve months which begins July 1 and ends the following June 30. FY26 refers to the period July 1, 2025, to June 30, 2026.

Food Service Fund

Accounts for food service revenues and costs.

Fund Balance

Also sometimes referred to as Reserves, the fund balance includes accounts set aside in a school district budget to provide for future costs, to offset future losses and provide working capital, or for other purposes such as investments and risk management.

Full-time Equivalent (FTE)

Measures the total amount of full-time employees working at any one organization.

Fund Accounting

The various district funds and procedures created by the Minnesota Department of Education and the Governmental Accounting Standards Board (GASB).

General Fund

Typically the largest of all operational funds. Accounts for all financial resources except those required to be accounted for in another fund. It includes transportation and capital costs, which formally had been accounted for in separate funds.

Individualized Education Program (IEP)

A plan developed for a specific student that outlines what that student needs to learn in a specified period of time and what special services need to be provided based on the student's ability or limitations. Students who have IEPs may also be exempt from tests or qualify for accommodations, such as an exam in Braille.

Lane Change

Licensed staff are eligible to receive a pay increase if they complete additional education, such as a master's degree. This is called a lane change.

Mandated Costs

School district costs that are required because of federal or state law, court decisions, administrative regulations or other measures.

Personnel Costs

All costs associated with wages, salaries and benefits for all employees.

Professional Teaching Personnel

Licensed professional staff including teachers, special education teachers, social workers, counselors, psychologists, speech therapists and substitute teachers.

Purchased and Contracted Services

Services purchased from outside the district such as printing expenses, telephone expenses, postage, employee travel, staff development expenses, consultants, student field trips, equipment repair, etc.

Return on Investment (ROI)

A measure used to evaluate the efficiency or effectiveness of an investment. ROI tries to directly measure the amount of return on a particular investment, relative to the investment's cost.

School Leadership

Building principal and curriculum administration.

Shortfall

An insufficient allocation of money, requiring additional funds or resulting in a deficit.

Special Education

Programs to identify and meet the educational needs of children with emotional, learning or physical disabilities. Federal law requires that all children with disabilities be provided a free and appropriate education according to an Individualized Education Program (IEP) from infancy through 21 years of age.

Step Increase

A percentage added to an employee's rate of pay for each year of service. In SPPS, this is typically a 3-4% pay increase per year.

Supplies

Classroom supplies, library books, media materials, periodicals and computer software. General supplies consumed in the operation of the District Office

Textbooks

Textbooks and workbooks used in the classroom.

Trust and Agency Fund

Accounts for the resources managed by the district as the agent for others. Expendable trust funds include memorial and scholarship plans as well as other types of plans.

Utilities and Custodial Services

Cost to operate the physical plant included utilities and direct custodial services.

Acronyms

ABE

Adult Basic Education

ADA

Americans with Disabilities Act

AFSCME

American Federation of State, County and Municipal Employees

ALC

Area Learning Center

AOF

Academy of Finance

AP

Advanced Placement

ARP

American Rescue Plan

ASAP

Association of Supervisory and Administrative Personnel

ASCD

Association for Supervision and Curriculum Development

ASL

American Sign Language

AYP

Adequate Yearly Progress

BOE

Board of Education

CE

Community Education

CET

Center for Employment and Training

CGCS

Council of Great City Schools

CIF

Census Information Form

CKC

Core Knowledge Curriculum

COB

Committee of the Board

COBRA

Consolidated Omnibus Budget Reconciliation Act

DOE

Department of Education

EA

Educational Assistant

ECFE

Early Childhood Family Education

ECS

Education Commission of the States

ECSE

Early Childhood Special Education

ELL

English Language Learner

EPA

Environmental Protection Agency

[ESEA](#)

Elementary and Secondary Education Act

[FAC](#)

Finance Advisory Committee

[FAPE](#)

Free Appropriate Public Education

[FAQ](#)

Frequently Asked Questions

[FERPA](#)

Family Educational Rights and Privacy Act

[FICA](#)

Federal Insurance Contributions Act

[FTE](#)

Full Time Equivalent

[FY](#)

Fiscal Year

[GAAP](#)

Generally Accepted Accounting Principles

[GED](#)

General Educational Development

[HIPPA](#)

Health Insurance Portability and Accountability Act

[HR](#)

Human Resources

[IB](#)

International Baccalaureate

[IDEA](#)

Individuals with Disabilities Education Act

[LEP](#)

Limited English Proficiency

[MAP](#)

Measures of Academic Progress

[MCA](#)

Minnesota Comprehensive Assessment

[MDE](#)

Minnesota Department of Education

[MFT](#)

Minnesota Federation of Teachers (now known as Education Minnesota)

[NCLB](#)

No Child Left Behind

[NAESP](#)

National Association of Elementary School Principals

[NASSP](#)

National Association of Secondary School Principals

[NCES](#)

National Center for Education Statistics

[NEA](#)

National Education Association

[OCR](#)

Office for Civil Rights

[OSHA](#)

Occupational Safety and Health Administration

[PEA](#)

Professional Employees Association

[PELRA](#)

Public Employment Labor Relations Act

[PELSB](#)

Professional Educator Licensing and Standards Board

[REA](#)

Research, Evaluation and Assessment

[RFP](#)

Requisition For Payment

[PSEO](#)

Post Secondary Enrollment Options

[SPFE](#)

Saint Paul Federation of Educators

[SPPA](#)

Saint Paul Principals Association

[SPPS](#)

Saint Paul Public Schools

[SPSO](#)

Saint Paul Supervisors Organization

[TA](#)

Teaching Assistant

[UFARS](#)

Uniform Financial Accounting and Reporting System

[WINN](#)

What I Need Now