

Revenue Classifications

Local Revenues: Property taxes, interest, pool fees, tuition preschool, latchkey, rentals, athletic gate fees, food service revenues in the food service fund

State Revenues: Per pupil foundation allowance and categoricals such as At Risk

Federal Revenues: All Title grants

Intermediate and Local Districts: Enhancement millage and PA 18 funds from ESA, payments from other local districts for services

Incoming Transfers/Other: Transfers in from other funds – like Food Service or Capital Projects

Expenditure Classifications

Instruction: Pre-school through High School level instruction – broken down into levels of instruction. Compensatory education is At Risk and Title funding.

Supporting Services: Expenditures designed to support Instruction.

- **Student Services:** Activities designed for the well being of students and supplement the teaching process. Includes Guidance Services, School Social Worker and Speech Therapists
- **Instructional Support:** Activities designed for assisting the instructional staff in the process of teaching students. Includes areas such as technology support, student assessment, educational media (library)
- **General Administration:** Activities concerned with policy, operating schools, and community relations. Includes areas such as the Board of Education and the Office of the Superintendent
- **School Administration:** Activities concerned with the administration of a single school building. Principals and their secretaries are included here
- **Business:** Activities concerned with budgeting, financial accounting, payroll, accounts payable and accounts receivable
- **Operations & Maintenance:** Activities concerned with keeping the school district open, clean and ready for daily use. It includes maintenance and custodial staff, heating, lighting, repairs and maintenance expenses, property and liability insurances
- **Pupil Transportation:** Activities concerned with transporting students to and from school and school related functions. Includes bus drivers and mechanic, maintenance costs of buses, fuel, fleet insurance, physical exams and licenses for drivers
- **Central Services:** Activities other than general administration that support the delivery of instructional programs. Includes areas such as planning, research and development, communication with the public, recruitment and placement of staff, non-instructional technology type support, and pupil accounting
- **Athletics –** Activities related to school athletics
- **Support Services – Other:** Activities that support student activities, but are more general in nature and not related closely to instruction. Auditorium expense is included in this category.

Community Services: Activities that are not directly related to providing education for students. These services are provided by the school system for the community as a whole. Includes areas such as a pool, tuition based preschool, latchkey and crossing guards.

Other Financing Uses: Includes transfers to other funds from for financial support and payments to other districts if they are a sub-grantee of a grant received by the school. Includes areas such as transfer to food service if the program is not self-sufficient. Costs for copier leases and transfers for any debt paid by the general fund is also included here.