

GLOSSARY OF TERMS

Terminology Relevant To Texas Public Schools

Academic Excellence Indicator System (AEIS)

The system used by the Texas Education Agency (TEA) to rate the quality of Texas public schools. The system utilizes test results, dropout rates, and similar factors to arrive at its ratings.

Accountability

The process of holding educators responsible for the quality of education in the schools. Successful accountability systems are results oriented, the benchmarks are specific and measurable, and there is a “chain” of accountability from the superintendent down to the first line employee.

ACT Assessment®

The ACT Assessment® is designed by ACT Inc. (formerly American College Test), to assess high school students' general educational development and their ability to complete college-level work. Participation is voluntary. The test is generally administered six times a year. Students can choose to take the test multiple times. The examination covers four academic skill areas: English, Mathematics, Reading, and Science Reasoning. The scores for each section range from 1 to 36.

Adaptive

The ability to respond to a changing environment or changing demands. In a competitive market schools that are the most adaptive are most likely to thrive. Adaptive people are able to recognize emerging trends and patterns, modify their work accordingly, and continue to be successful.

Adjusted Basic Allotment (ABA)

Calculation by the State of Texas using formulas which will determine monies entitled to the district. ABA multiplied by ADA will give the amount the district is to receive. (This adjustment to the basic allotment is an adjustment for varying cost of living across the state. School districts in higher cost of living areas will receive slightly more funds per ADA than districts in lower cost of living areas.

Adopted Budget

A budget that has been approved by the school board. Once adopted it becomes the legal budget document of the school or campus. In Texas the deadline for adopting a district budget for the following year's budget is August 31.

Advanced Placement Program (AP Program or courses)

The Advanced Placement Program is a cooperative educational endeavor between secondary schools and colleges and universities. It provides motivated high school students with the opportunity to take college-level courses in a high school setting. Students who participate in the Program not only gain college-level skills, but in many

cases they also earn college credit while they are still in high school. Typically, courses and examinations are taken by 11th and 12th grade students.

Ad Valorem Tax

Taxes levied on the assessed value of taxable property within district boundaries (see Appraisal District).

Agency Funds

Often referred to as activity funds; not included in the official school budget.

Appraisal District

A district (usually coinciding with county boundaries) established to appraise property for all taxing entities in the appraisal district. Each participating taxing entity uses these figures to assess a tax rate. The resulting tax is commonly referred to as an ad valorem tax. School districts must participate in the appraisal district.

Appraisal District Board of Directors

A five member board elected by the governing bodies of the taxing entities within the Appraisal District to oversee the functions of the Appraisal District. They function much the same way as the Board of Trustees of a school district.

Appraisal Review Board

A group of citizens selected by the Board of Directors of the Appraisal District to resolve disputes between taxpayers and the Appraisal District.

Appraised Value

The valuation placed on property.

Appropriation

A budgeting term used to describe the practice of setting aside (budgeting) money for a particular category of anticipated expenses such as salaries or teacher supplies. (See “Expenditure”)

Assessed Value

The same as “appraised value”.

Assets

Funds that can be applied to cover liabilities.

At-Risk Students

A term used to identify students who are “at-risk” of dropping out of school because they meet one or more of about a dozen criteria. Criteria that are used to indicate whether a student is at risk include; performing below grade level, has been held back a grade, is pregnant or a parent, has limited proficiency in English, has been expelled, is in an alternative educational setting, etc.

Audit

The process of examining a school function and verifying its accuracy and/or its success in meeting its stated objectives. Finances, curriculum, programs, and student performance are examples of audits conducted in schools.

Available School Fund (ASF)

Funds accrued from the interest generated by the Permanent School Fund, leases, certain taxes, etc. for the purchase of textbooks with the remainder distributed to school districts on a per capita basis (based on ADA) to all districts in the state.

Average Daily Attendance (ADA)

The average number of students in attendance in the district. It is calculated by dividing the total aggregate days of attendance for all students by the number of days of instruction.

Bilingual/ESL allotment

Additional funds available to school districts dependent upon the number of students in ADA which require instruction in bilingual education or English as a second language.

Block Grant

State or federal aid given to a district according to statutory formula and can be used at the recipient's discretion on a variety of activities within a broad functional area. Federal "Chapter 1" monies to provide a variety of programs for low-income children (see Socio-Economic Status) is an example of a Block Grant.

Bonded Indebtedness

Debt incurred by a district for which bonds were sold to borrow the money. Bonded debt is most often incurred when the district needs to finance facilities and/or purchase equipment.

Budget

A summary of projected income and expenses. (See "Appropriation" and "Expenditure").

Capital Outlay (Capital Expenditures)

An expenditure that results in the acquisition of fixed assets or addition to fixed assets. Expenditures for land, building construction or additions, improvements of grounds, equipment, etc. are Capital Expenditures.

Categorical Aid

Money provided by the state or federal government for a specific use such as special education, transportation, etc. (See "General Aid").

Certification

A legal document that validates a person has completed a prescribed program of education and/or training and is approved to perform certain services. (e.g. teaching, nurse, etc.)

Certified Tax Roll

The tax roll that is adopted (certified) by Appraisal District Board as being the official or set values for a district (or county or other entity) for that tax year. Once the tax roll is

certified, the district can use those appraised values as the basis for developing a budget and setting the tax rate.

Charter School

A publicly funded school operated under a charter (or contract) that exempts it from certain regulations and restrictions. In Texas there are three classes of charters: a home-rule school district (a district-wide charter established by an election), a campus or campus program charter within a district (granted by the local board of trustees), and an open-enrollment charter school that has no boundaries (charter granted by the State Board of Education).

Choice

The process of giving parents of public school students options for their child's education. Vouchers, transfers, flexible schedules, home schooling, etc. are common types of choices being made available to parents.

College-Level Examination Program (CLEP)

CLEP tests are comprehensive examinations that, if taken and passed by students, can result in the student being awarded full university credit for a course without taking the course. Most universities will accept CLEP results in many lower level subject areas.

Compensatory Education (Comp. Ed.)

Additional funds given a school district based on pupils who are enrolled in the national school lunch program. These monies must be used for the educational needs of these economically deprived students and for students who have been identified as "At Risk"

Competitive Bidding

Getting at least two responsible suppliers, acting independently and without collusion, to compete to sell goods and/or services to the school at the lowest price and under the most favorable conditions to the district.

Criterion Referenced Tests

Tests where student success is measured against a set standard rather than against the performance of other students on the test. Student scores are usually expressed in numbers. The TAAS and SAT are examples of Criterion Referenced Tests although the results are sometimes used to measure performance against other students. (See "**Norm Referenced Tests**").

Curriculum

The program of courses taught in a school.

Curriculum Guide

A written plan of what is to be mastered by students in a particular course or subject. It contains, among other things, the objectives, student tasks, teacher strategies, resources, etc.

Debt Service

An amount of money set aside to pay the principal and interest of a debt.

Debt Service Fund (Also known as Interest and Sinking Fund)

An account set up to receive revenue to pay the principal and interest on a general obligation debt (usually incurred by selling bonds to purchase buildings and equipment).

Debt Service Tax

A tax levied to pay off bonded indebtedness. Once collected it is placed in the Debt Service Fund to make bond payments as they come due.

Education

The process of training and developing the knowledge, skill, mind, and character of a student, especially through formal schooling.

Effective Tax Rate

The tax rate that, if applied to the current tax poll, would raise the same amount of revenue as in the previous year. If values rise from the previous year, the effective tax rate would be less than the previous year's rate. If values fall, the effective tax rate would be higher.

Empowerment (Decentralized Decision-Making)

Giving people at lower levels in the organization the responsibility and authority to make certain decisions traditionally made by upper level administrators.

Encumber

The process of charging purchase orders, salaries, and other proposed expenditures against an account (appropriation) at the time the purchase is approved rather than wait until the money is actually spent. In effect an encumbrance reserves (freezes) that amount of money in an account so it cannot be accidentally spent for other purposes before the invoice for the original item is received and paid.

Enrichment (Also called "local enrichment")

The use of local tax revenue to purchase goods and services for above and beyond the basic program guaranteed by the state.

Equity

A concept of fairness and justice. It is most often applied to financial equity between districts or to differing levels of performance between and among ethnic groups.

Ethnic Origin (ethnicity)

The students in a district, school program, etc. that are of a particular race or ethnic background (e.g. African-American, Hispanic, Native American, Asian, Anglo, etc.).

Evaluation

The process of judging the performance of an employee based on data gathered through an objective observation of the employee at work. (See "**Observation**")

Exemption

Immunity from taxation as authorized by law. A partial exemption reduces taxable value of property; while a total exemption precludes any taxation on the property.

Typical partial exemptions are homestead exemptions and over-65 exemptions. Full exemptions are usually granted to not-for-profit organizations (e.g. churches) and property belonging to a government entity (e.g. U.S. Post Office Building)..

Expectations

The specific performance the board expects of the district and its superintendent. The expectations must be specific, measurable, related to the job description, and communicated to the superintendent at the beginning of the evaluation period.

Expenditure

The actual spending of money from a budgeted account. (See “**Appropriation**”).

Fine Arts

The courses or subjects in the curriculum that provide for creative expression. These course/subjects include art, dance, music, drama, etc.

Fiscal

Of or relating to financial matters.

Fiscal Capacity

A quantitative measure reflecting the resources that a taxing jurisdiction is taxing, or could tax, (usually defined the assessed valuation multiplier by the maximum tax rate allowed by law) to raise revenue for public purposes.

Fiscal Year

A period of 12 consecutive months established by the state for developing a budget. In Texas the fiscal year for school district is September 1 through August 31. The fiscal year is designated by the calendar year in which it ends (e.g. a fiscal year of September 1, 1998 – August 1, 1999 would be “fiscal year 1999”).

Fixed Assets

Assets of a long term nature (land, buildings, furniture, machinery, etc)

Foundation School Program (Formally called the Minimum Foundation Program.)

A state funding formula that guarantees a minimum educational program, for all pupils in Texas. The money to support this program comes from the Permanent School Fund, and local ad valorem taxes.

Function Code

A two digit accounting code used in a school budget to identify the purpose of the transaction (e.g. counseling). (Also see “**Object Code**”).

Function /Object Budgeting Concept

Very popular method of budgeting. Functions represent activities for which there are expenditures. (e.g. counseling). Objects are those specific services or commodities purchases (e.g. computer). There are main and sub accounts. Coded accounts can be provided even for individual schools in a district.

GED Test

A test administered by General Educational Development and generally accepted as a high school equivalency credential. It is most often taken by people who never completed the requirements for a high school diploma.

General Aid

State or Federal aid given to a school district with few or no strings attached as long as it is spent on education. (See Categorical Aid)

Gifted and Talented Grant (GT Grant)

A grant providing additional funds for pupils who have been identified as gifted and talented. These funds are to be used in the operation of the district's Gifted/Talented Program.

Guidance Services (Counseling)

The assistance provided to students, parents and teachers by the school counselor. Academic counseling (Guidance) refers to assisting students with planning their class schedule, selecting a college or career, etc. Personal counseling refers to activities related to the student's personal and professional development and may encompass working with the child's teacher or parents.

Input

A term used to describe those things that go into the production of a service. In a school district input factors include such things as teacher morale, communication, leadership activities, quality of personnel, etc. (See "**Output**")

Input Evaluation

The process of measuring the quality and success of a district (or campus or other function) by measuring input factors. Input evaluation is based on the assumption that if all of the inputs are of sufficient quality, there will be good results (e.g. all students will pass the TAAS). (See "**Output Evaluation**")

Incremental Budget

A budgeting process where each year's projected expenditures are based on the previous year's expenditures. (See "**Zero-Based Budget**").

Instruction

Any and all strategies a teacher employs to teach the curriculum.

International Baccalaureate

The International Baccalaureate Organization's Diploma Program was created in 1968 and provides a demanding pre-university course of study that leads to examinations that are recognized in over 100 countries around the world. It is designed for highly motivated secondary school students in their junior/senior years. Schools wishing to offer IB courses must go through an application process and be approved by IBO.

Local Area Network (LAN)

A term used to denote a rather small group of networked computers, printers, etc. A LAN is generally no larger than a campus or building. (See "**Wide Area Network**")

Liability

Amount owed or to be paid out. A debt.

Levy

To impose tax or special assessments. Also used to designate the total taxes or special assessments imposed by a governmental unit.

Local Revenue

Monies raised by a school district through local ad valorem (property) taxes.

Maintenance and Operation (M&O) Tax

The local district tax for operating schools. This does not include funds for capital outlay or debt retirement. (See **“Debt service tax”**)

Market Value (MV)

Sometimes called “fair market value”, it is the price that a piece of property will bring on the open market when there is a willing buyer and a willing seller.

National Ambidexter Center

A research center that studies the phenomenon of ambidexterity in children.

Norm Referenced Tests

Tests where students are measured against the performance of other students. The results of these tests are often expressed in “percentiles”. “See **“Percentile”**”

Object Code

A four digit accounting code used in a school budget to indicate what is purchased (e.g. computer). (Also see **“Function Code”**)

Observation

The process of observing an employee at work and gathering data on the employee’s performance. The data gathered are used to evaluate the employee’s performance. See **“Evaluation”**).

Output/Results/Performance

These terms are used interchangeably to describe the process of focusing on production. In schools output factors include such things as test results, dropout rates, graduation rates, etc. (See **“Input”**)

Output Evaluation

The process of measuring success by measuring production or results. Output evaluation is not concerned with how the results were achieved as long as they were achieved legally, ethically, and within board guidelines. (See **“Input Evaluation”**)

Out-Sourcing

Subcontracting or buying a product or service from an outside vendor or supplier. Subcontracting transportation, custodial, and other auxiliary services is fairly common in school districts. Vouchers are a means for schools to subcontract academic services

Percentile

A statistical term generally used in schools to indicate how well a student achieved on a test. A “percentile score” is based on a scale of one hundred. For example if a student scores at the “sixty-fifth percentile” on a test it means that sixty five percent of the students taking the test scored below this student’s score and thirty five percent scored above this student’s score.

Professional Development Appraisal System (PDAS)

The system used in Texas to appraise teacher performance.

Public Education Information Management System (PEIMS)

The system used by the Texas Education Agency to gather uniform, accurate data on student performance, finance, and personnel of public schools.

Per Capita

Funds distributed to school districts on the basis of the number of students in attendance.

Permanent School Fund (PSF)

A perpetual trust fund established to hold and distribute funds from the sale of state lands and minerals dedicated to education. Earnings from the PSF are transferred to the Available School Fund and apportioned to districts annually on ADA basis.

Plan

A set of strategies designed to achieve a goal, i.e. to influence the outcome of future events to our advantage.

Professional Staff

An employee holding a position for which the Texas Education Agency requires the employee to hold a certificate issued by TEA. (See certification, support staff).

Proration

If state’s share of the cost of funding the Foundation School Program exceeds the amount appropriated by the legislature, each district’s state aid is reduced proportionally, i.e. “prorated”. Since the figure may not be known until after the budget is developed, prudent districts develop budgets that allow for state proration (reduction) of its contribution to districts.

Purchase Order

An order to buy tangible items or services. This is usually preceded by a requisition and must be signed by the building principal and other district business officials.

Reading Proficiency Tests in English (RPTE)

The RPTE are designed to measure annual growth in the English reading proficiency of second language learners, and are used along with English and Spanish TAKS to provide a comprehensive assessment system for limited English proficient (LEP) students. LEP students in Grades 3-12 are required to take the RPTE until they achieve a rating of advanced.

Receiving District

The public or private school that agrees to “receive” a child from another school and educate him/her. The child can be a transfer student or have a voucher.

Recidivism

Repeated or habitual recurrence of anti-social activity. It is also the term used to describe how often (the rate) students return to the same alternative program or school because of the student’s repeated failure to behave appropriately in a regular school setting.

Reconcile

An accounting term that refers to the process of checking one financial account with another to insure accuracy.

Requisition

A request to purchase an item or service that is submitted for approval and will result in a purchase order being issued.

Rollback Rate

A tax rate set annually for each district which, if exceeded, is subject to voter petition and possibly a vote to have the taxes rolled back to the previous year’s level.

SAT

The SAT (formerly known as the Scholastic Aptitude Test) is developed by the College Board to assess high school student readiness for college-level work. Taking the test is voluntary but many universities require SAT scores be submitted as a condition of admission review. The examination is generally administered seven times a year. Students can choose to take the test multiple times. The SAT I: Reasoning Test consists of two sections: Verbal and Mathematics. The scores for each section range from 200 to 800. A perfect score is 1600.

Sending District

The district that “sends” a student to another district via a transfer or voucher.

Socio-Economic Status (SES)

A classification system for students based on total family income and the number of people in the family. Students classified as “Low SES” fall below one of the levels and thereby qualify for certain types of financial assistance such as a free or reduced price lunch.

Standardized Tests

Tests developed by professional test makers and given to thousands of students from across the state or nation. Standardized tests are used by school districts to compare the performance of their students with students from other districts, the state, or the nation. The SAT and TAAS tests are examples of standardized tests. (See also “Criterion Referenced Tests” and “Norm Referenced Tests”).

State-Developed Alternative Assessment (SDAA)

The SDAA assesses special education students in Grades 3-8 who are receiving instruction in the Texas Essential Knowledge and Skills (TEKS) but for whom TAKS is not an inappropriate measure of their academic progress.

State Revenue

Monies raised by the state for education and distributed to local districts through specific formulas.

Stranded Costs

Expenses that continue after the source for paying them is lost. An example of stranded costs for school districts is a school building that must be closed because a large number of students have transferred, vouchered, or moved out of a district. Yet, the bonded debt on the building remains and must still be paid by the district.

Support Staff

An employee holding a position that does not require the employee to be certified by the Texas Education Agency. (See certification, professional staff).

Tax Base

Assessed valuation of real estate that a school district may tax for yearly operation monies and debt service.

Taxing Unit (also “Taxing Entity”)

A county, city, school district, or other governmental agencies that tax citizens.

Tax Levy

The total revenue collected from local taxes.

Tax Rate

The amount of money the board establishes that every property owner must pay for each \$100 of value assessed on the property he/she owns. (See “**Assessed valuation**”).

Tech Prep Programs

These are coordinated programs between high schools and colleges that are designed to provide high school students with a continuing education program that is articulated with a college or university. The program builds on the last two to three years of high school and either the first two or all four years of college. These programs are designed to eliminate duplication of instruction and provide training in a focused curriculum or technical skill area. Students who meet the requirements of the articulation agreements may receive college credit for high school coursework.

Texas Assessment of Knowledge and Skills (TAKS)

The TAKS measures the statewide curriculum in reading at Grades 3-9; in writing at Grades 4 and 7; in English Language Arts at Grades 10 and 11; in mathematics at Grades 3-11; in science at Grades 5,10, and 11; and social studies at Grades 8, 10, and 11. The Spanish TAKS is administered at Grades 3 through 6. Satisfactory performance on the TAKS at Grade 11 is prerequisite to a high school diploma.

Texas Academic Skills Program (TASP)

An instructional program designed to ensure that students attending public institutions of higher learning in Texas and students entering educator preparation programs in Texas have the academic skills necessary to perform effectively in college-level work. It is

administered by the Texas Higher Education Coordinating board (THECB). A student must *take* the TASP Test, or an alternative test before beginning classes at a public community college, public technical college, or public university in Texas or enrolling in dual credit or concurrent courses while still in high school. A student must *pass* the TASP Test or an approved alternative test, or meet the state's standards in other ways (e.g. exemption because of high scores on the ACT, SAT, etc.), before he/she can graduate from a public two-year college or enroll in junior- or senior-level courses at a public university.

Texas Assessment of Academic Skills (TAAS)

The statewide test used by TEA to measure the statewide curriculum in reading, mathematics and writing at the exit level. TAAS will remain the graduation requirement for students who were enrolled in Grade 9 or higher on January 1, 2001.

Texas Essential Knowledge & Skills (TEKS)

The Texas Essential Knowledge and Skills, or TEKS, comprise the state-mandated curriculum guidelines that establish what every student, from elementary school through high school, should know and be able to do.

Tier One of SB 351

Money in the state formula that provides financing for basic educational programs required to meet accreditation and other legal standards.

Tier Two of SB 351

Money in the state formula that is structured to provide equal access to funds for enrichment programs and qualified facilities.

Transfer Student

A student that is allowed by the school board to attend a school other than the school where the student resides. The school may be within the district or in another district.

Transportation Allotment

An entitlement (categorical aid) to a district to assist in funding the cost of transporting children.

Valuation per ADA (also known as district “Wealth”)

A commonly used measure of fiscal capacity or wealth that is calculated by dividing the total district’s estimated property value by the average daily attendance.

Virtual School

A school where students and teachers are not located together on a school campus, can be anywhere, and are connected over a computer and/or a video conferencing network... hence the term “virtual” school.

Voucher

A “promise to pay” coupon given to a parent by the state, a school district, or a private source for the purpose of allowing the parent to “shop” for an alternate provider for his/her child’s education. The parent cannot exchange the voucher for cash. The receiving school can “cash in” the voucher at the sending district. In some instances payment of part or all of a voucher by the sending district is conditional on the student

having met certain academic standards specified by the sending district and agreed on by the receiving district.

Vocational

Courses and/or programs in the curriculum that prepare students for employability in an occupation that does not require a college degree.

Waiver Request

Written statement from a school district citing reasons for inability to comply with a particular mandate and requesting an exemption from the requirement or more time to comply.

Wide Area Network (WAN)

A general term used to describe a large network of computers and other equipment. It usually means the network extends beyond a particular campus but can mean beyond the boundaries of the district. (see also “local area network”).

Wealth

The relative ability of a school district to raise monies from local property taxes. When measured by the state wealth is usually expressed as “valuation per ADA” or “wealth per student”. (see also “Valuation per ADA”).

Weighted Pupil

A school finance approach in which a certain dollar amount per pupil is allocated to a program or district, with some students getting a higher amount or “weight” because of the higher cost needs of certain students (e.g. special education students).

Zero-Based Budget

A budgeting process where each department or cost center must begin at zero and develop a budget based on proven needs. (See “**Incremental Budget**”)

Last Review/Revision: _____