



# **CALCULATION AND ISSUES RELATED TO PERCENTAGE OF DOLLARS IN THE CLASSROOM**

**January 29, 2015**

**Webinar Provided by Arizona School Boards  
Association (ASBA) and the Arizona Association of  
School Business Officials**

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# CONCEPTS

- US Department of Education's National Center for Education Statistics (NCES) defines the categories.
- The calculation is to divide the amount spent in the classroom by the total operational spending.
- The calculation includes all k-12 spending excluding capital outlay (purchasing land, buildings and equipment) and debt payment.



# FORMULA

## Classroom Dollars

Administration, Plant Operations and  
Maintenance, Food Services, Transportation,  
Student Support Services, and Instruction  
Support Services

= % of Classroom Dollars



# CLASSROOM DOLLARS

- Personnel- Teachers, Teacher Aides, Substitute Teachers, Graders, Contracted Instructional Services, Athletic Coaches
- Instructional Supplies- Paper, Pencils, Crayons, etc.
- Instructional Aids- Textbooks, Workbooks. Instructional Kits, Instructional Computer Software, Films etc. (Internet access for instruction is also included)
- Activities- Field Trips, Athletics, and Co curricular Activities Such as Choir and Band
- Tuition- Paid To Out- Of-State and Private Institutions



# NONCLASSROOM DOLLARS

- Plant Operations and Maintenance
- Student Support Services
- Instruction Support Services
- Food Service
- Transportation
- Administration



# NONCLASSROOM DOLLARS

## PLANT OPERATIONS AND MAINTENANCE

- Salaries, benefits, and other costs related to equipment repair, building maintenance, custodial services, grounds keeping, security, heating and cooling costs and property insurance.



# NONCLASSROOM DOLLARS

## STUDENT SUPPORT SERVICES

- Salaries and benefits for attendance clerks, social workers, counselors, nurses, audiologist, and speech pathologist and other cost related to these support services to students.



# NONCLASSROOM DOLLARS

## INSTRUCTION SUPPORT SERVICES

- Salaries and benefits of curriculum directors, special education directors, teacher trainers, librarians, media specialist, and instruction-related IT staff and other cost related to assisting instructional staff in the delivery of instruction.





# NONCLASSROOM DOLLARS

## FOOD SERVICE

- Salaries, benefits, food supplies, and other cost related to preparing, transporting, and servicing meals and snacks.



# NONCLASSROOM DOLLARS TRANSPORTATION

- Salaries, benefits, and other cost related to transporting students to and from school and school activities and maintaining buses.



# NONCLASSROOM DOLLARS ADMINISTRATION

- Salaries and benefits for superintendents; principals; business managers; clerical and other staff who perform accounting, payroll, purchasing, warehousing, printing, human resource activities, and administrative technology services; and other costs related to these services and the governing board.

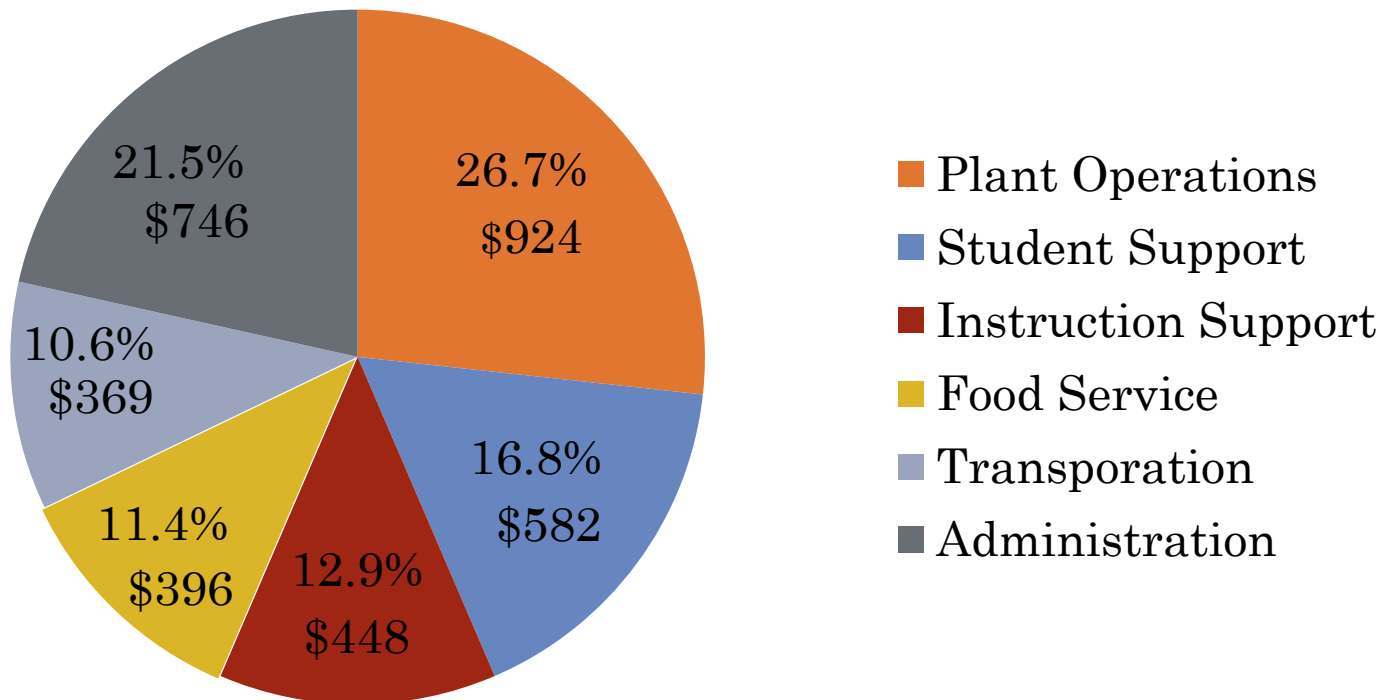


# NONCLASSROOM DOLLARS FY 2013

## Spending Areas

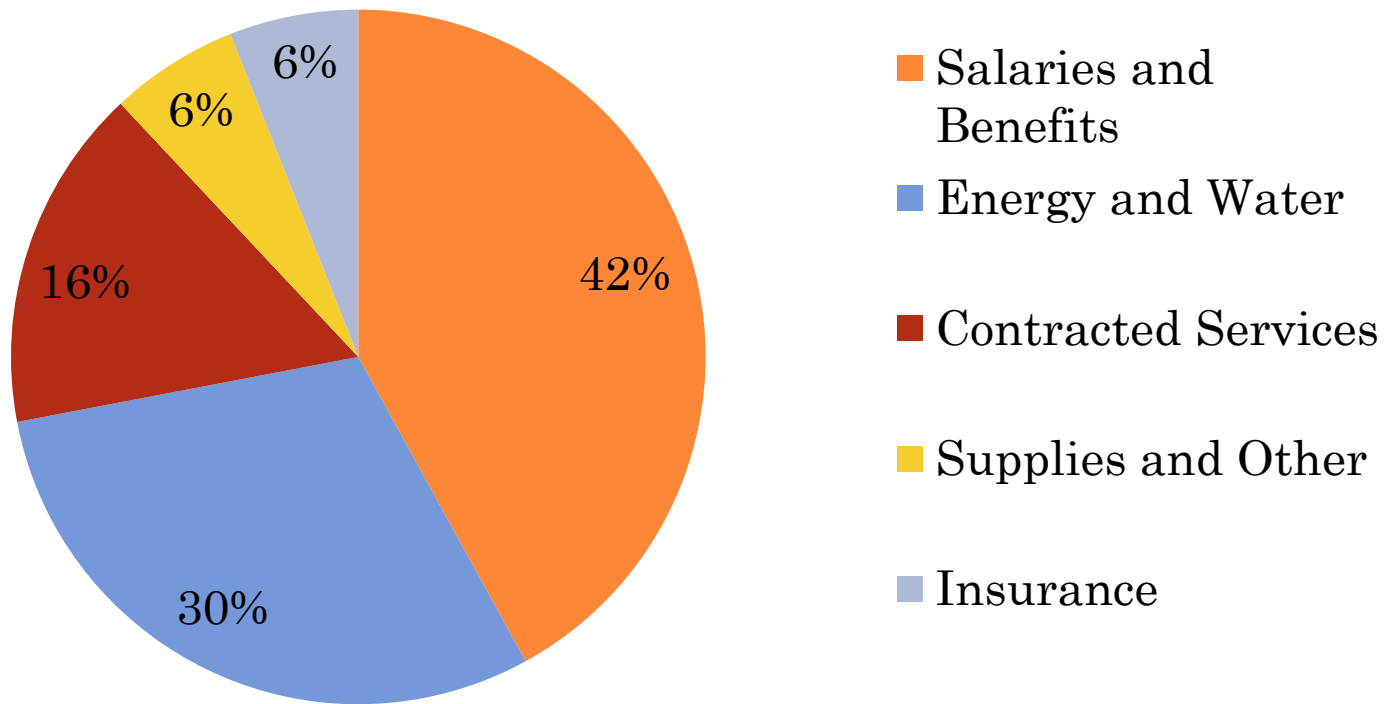
- Total Expenditure Per Student \$7496
- Classroom \$4031 per Student
- Nonclassroom Total \$3465 Per Student – 46.2%

## Amount and % of Nonclassroom Spending



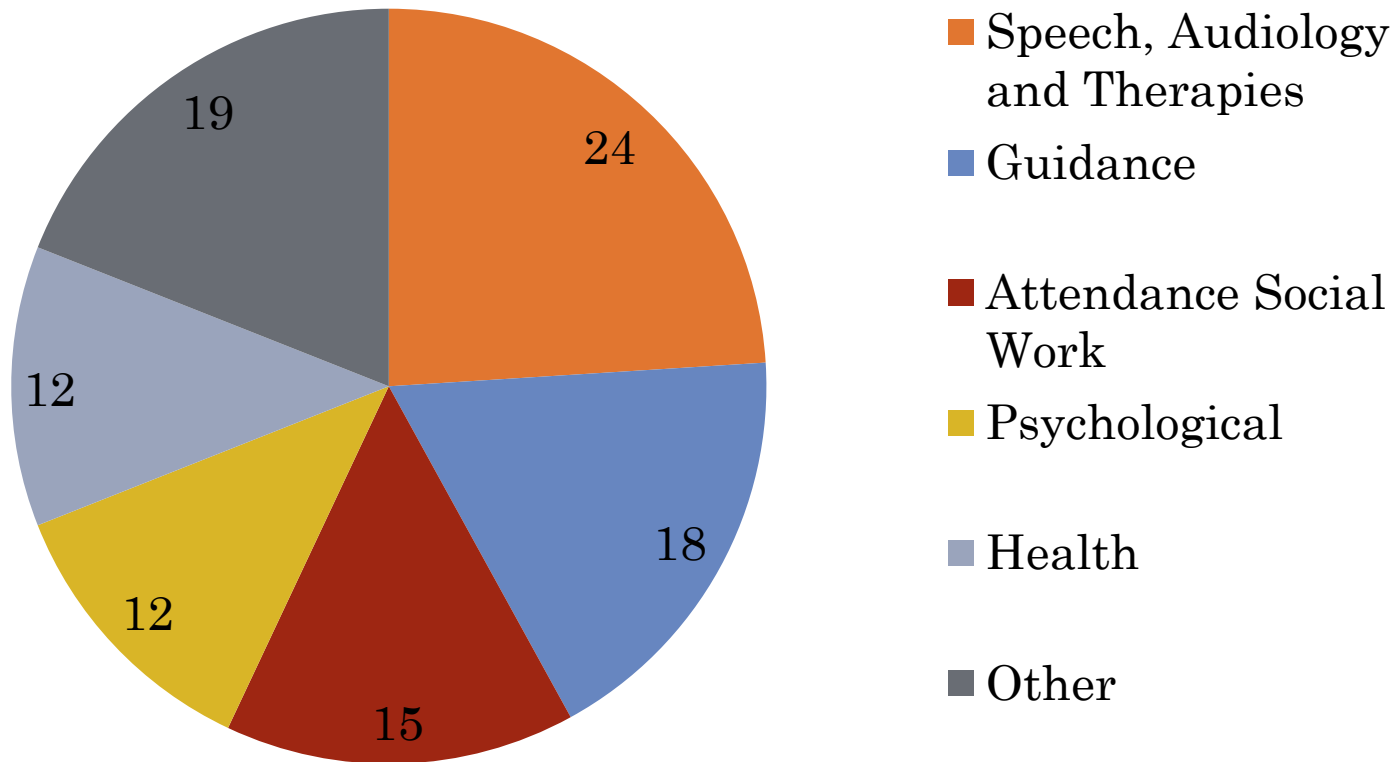
# NONCLASSROOM DOLLARS PLANT OPERATION

**\$924 Per Student or 26.7% of Total  
Nonclassroom**



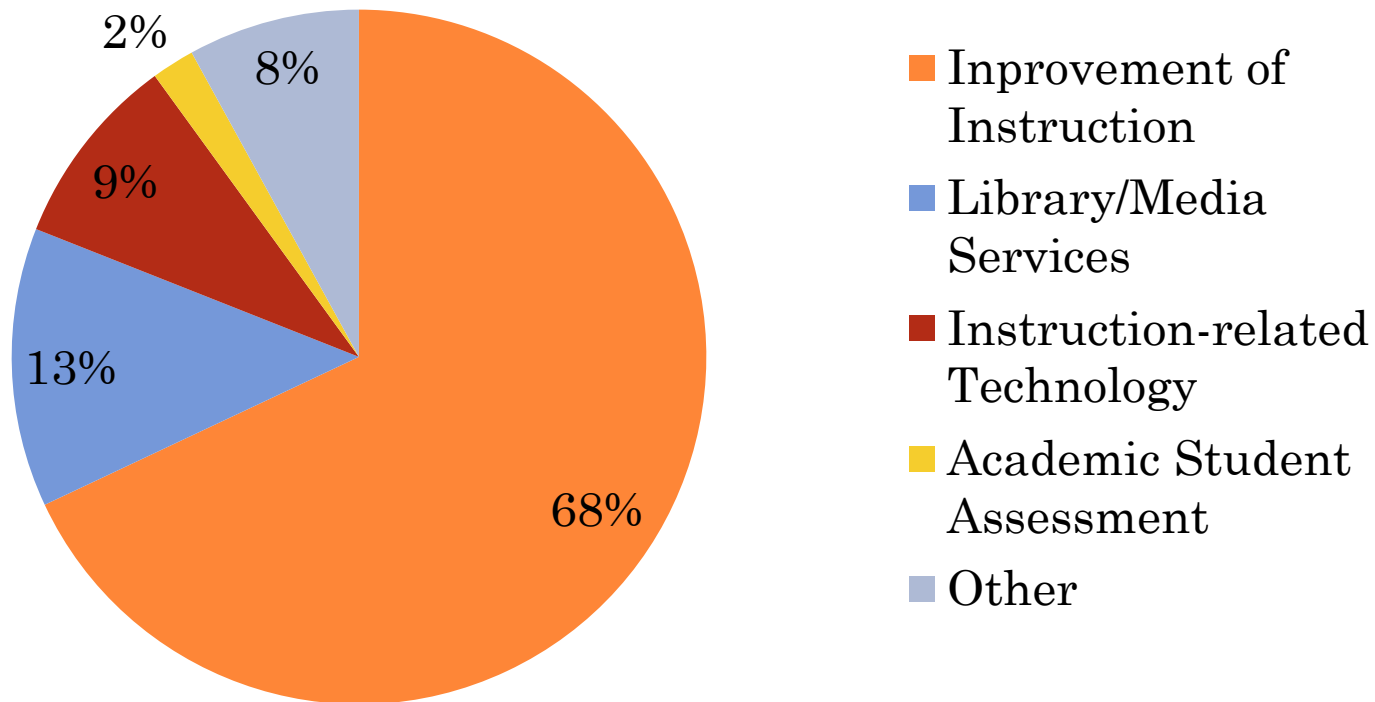
# NONCLASSROOM DOLLARS STUDENT SUPPORT

**\$582 or 16.8 % of Total Nonclassroom**



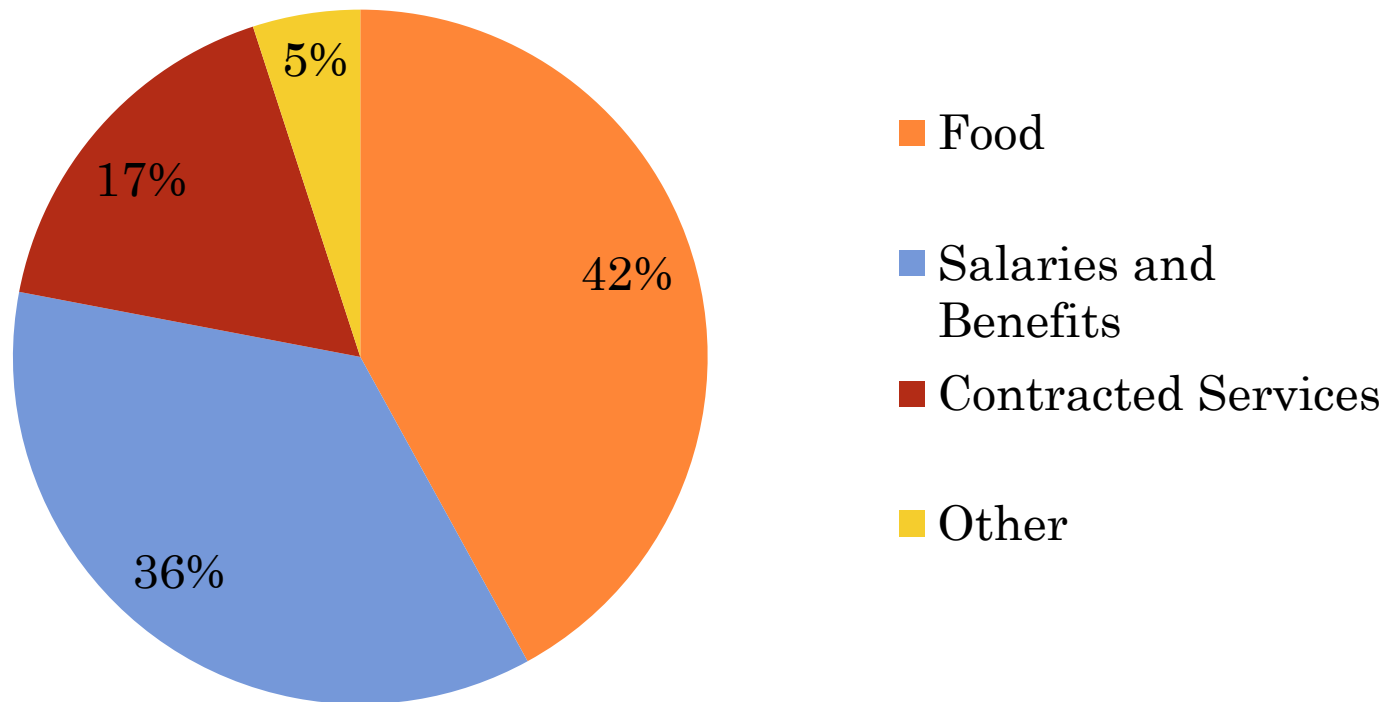
# NONCLASSROOM DOLLARS INSTRUCTION SUPPORT

**\$448 Per Student 16.8% of Total  
Nonclassroom**



# NONCLASSROOM DOLLARS FOOD SERVICE

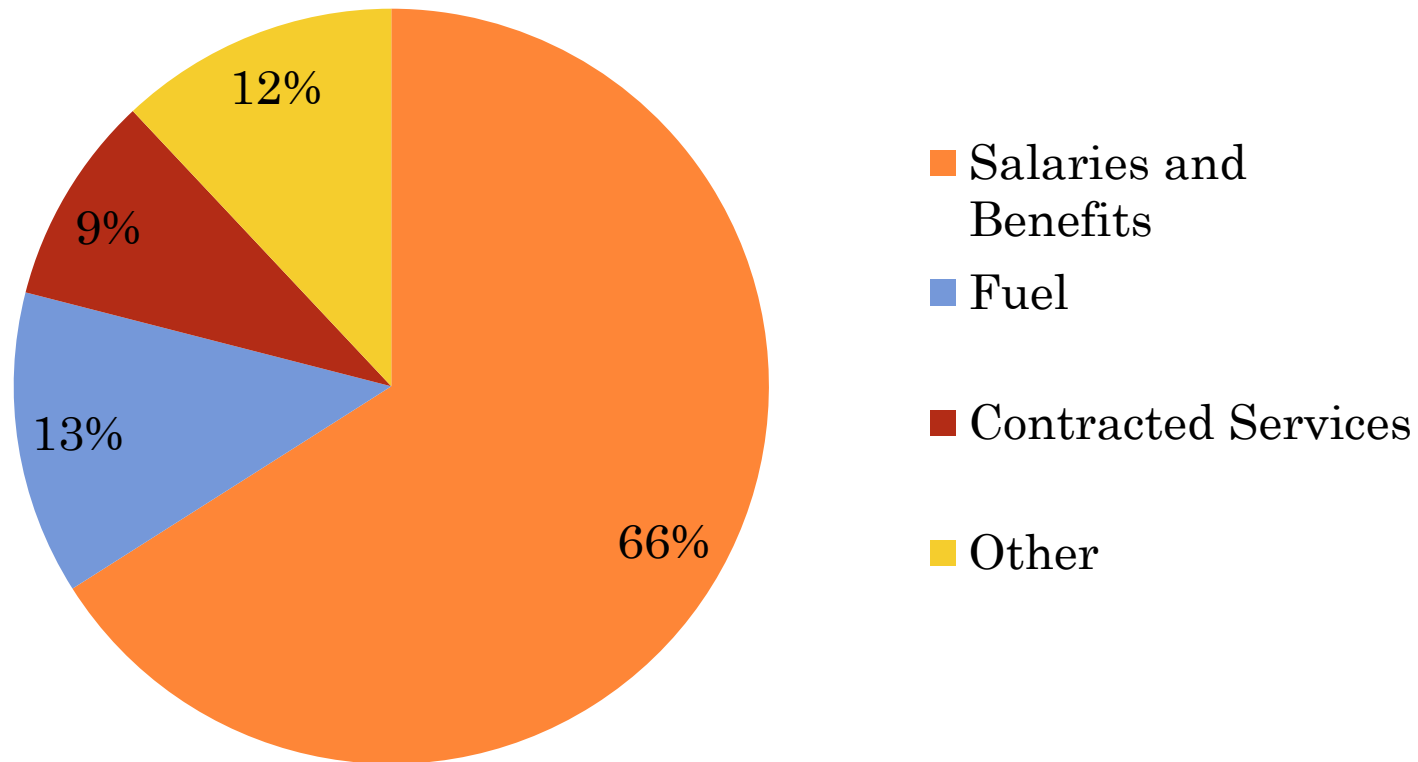
**\$396 Per Student or 11.4% of Total  
Nonclassroom**





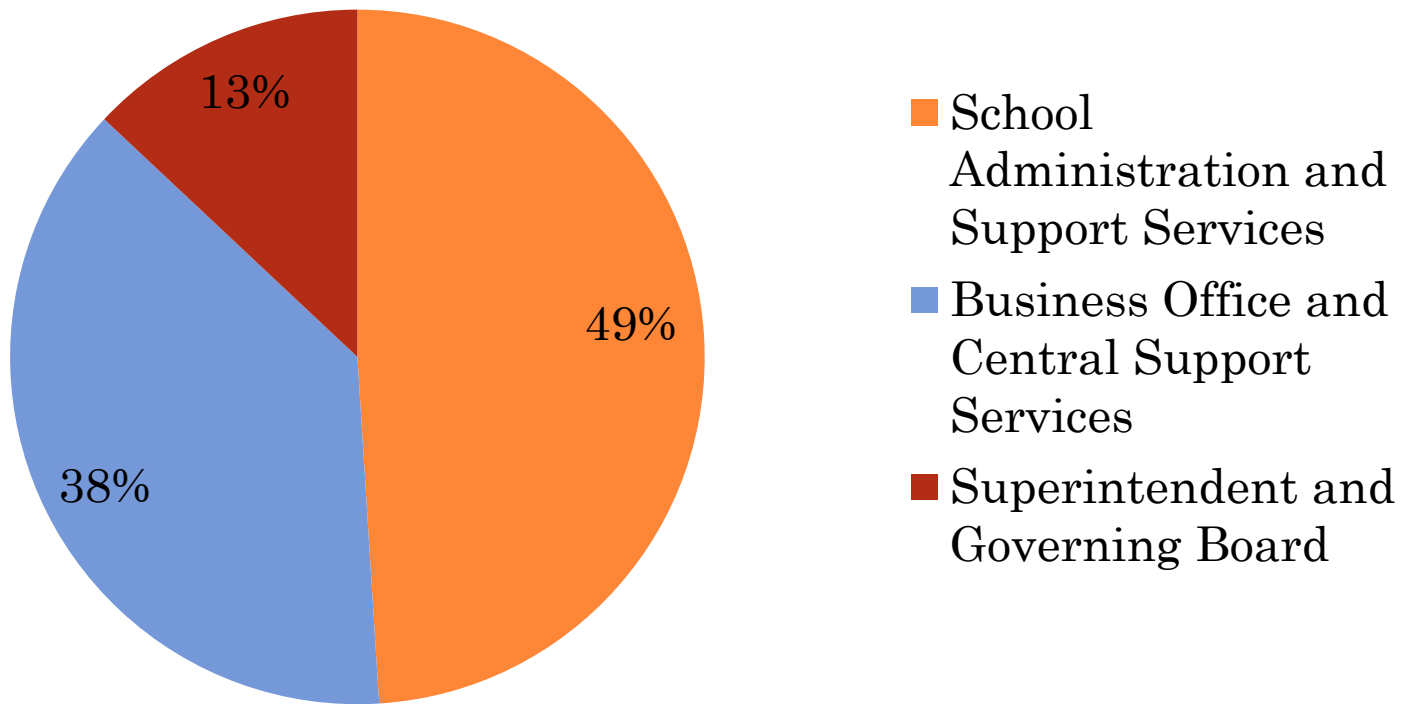
# NONCLASSROOM DOLLARS TRANSPORTATION

**\$369 and 10.6% of Total Nonclassroom**



# NONCLASSROOM DOLLARS ADMINISTRATION

**\$746 Per Student 21.5% of Total  
Nonclassroom**



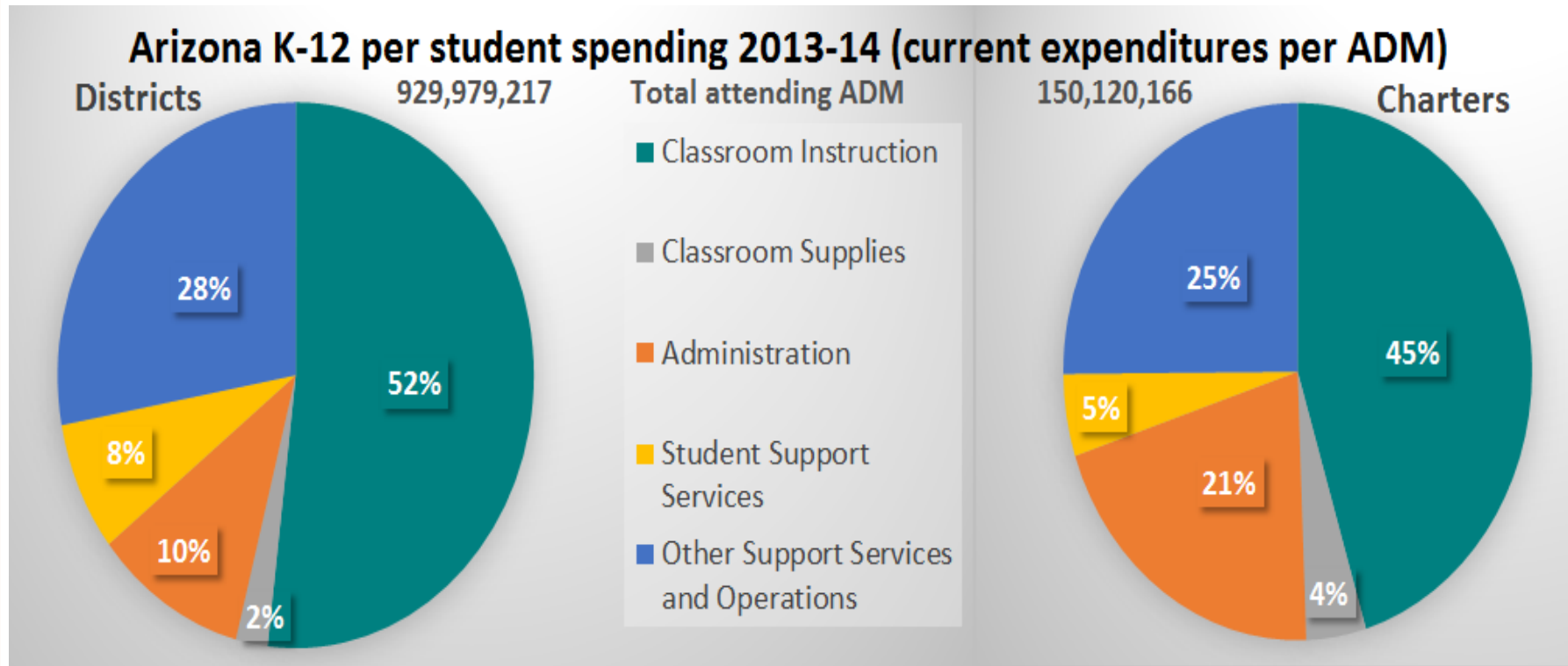
# PER PUPIL ADMINISTRATION AMOUNTS

State	General Admin.	Rank	School Admin.	Rank	Total Rank
U.S. Average	\$202	NA	\$577	NA	\$779
Arizona	\$85	47	\$316	50	\$401
Hawaii	\$58	59	\$736	9	\$786
Utah	\$63	49	\$384	48	\$447
Florida	\$74	48	\$464	43	\$538
Idaho	\$141	38	\$382	49	\$523
Oklahoma	\$249	23	\$415	47	\$664

Source: Public Education Finances: 2012 U.S. Census Bureau



# DISTRICTS AND CHARTER SCHOOLS FY 2014 SPENDING PATTERNS



Source: Arizona Education Services, Arizona School Boards Association



# EXPENDITURES FOR TRADITIONAL DISTRICTS AND CHARTER SCHOOL FY 2010 AND FY 2014

Traditional Districts	FY 2010	FY 2014
*Instruction	\$4178/ 56.8%	\$4026/ 54.4%
**Student Support	\$537/ 7.3%	\$576/ 7.7%
**Other Support	\$1920/ 26.1%	\$2093/ 27.9%
**Administration	\$715/ 9.7%	\$774/ 10.3%

Charter Schools	FY 2010	FY 2014
*Instruction	\$3353/ 50.3%	\$3424/ 49.4%
*Student Support	\$392/ 5.9%	\$343/ 4.9%
**Other Support	\$1620/ 24.3%	\$1743/ 25.2%
**Administration	\$1295/ 19.4%	\$1420/ 20.5%

\* Percentage decrease

\*\* Percentage increase

Source: Superintendent's Annual Report for 2013-14  
Volume I Arizona Department of Education



# TIME TO GET TECHNICAL...

- Excluded Codes
- Administration
- Classroom
- Plant Operations
- Food Services
- Transportation
- Student Support
- Instruction Support
- Auditor's Discretion



# EXCLUDED CODES

Fund	Program	Function	Object
250	700 and above	<b>3200s**</b>	<b>&lt;6000</b>
425		<b>3300s**</b>	6561
515		4000 and above	6565
520			<b>6631</b>
575			6700s
600 and above*			6900s

\*610, 611, 695 are included if the object code is between 6641-6643

\*625 all operational spending

\*\*per AG, if coded correctly should be excluded based on fund or program



# CATEGORIES BASED ON FUNCTION CODES

<b>Administration</b>	<b>Classroom</b>	<b>Plant Operations</b>	<b>Food Service</b>
2300s	1000s	2600s	3100s
2400s		2900s	
2500s			
2800s			
<b>Transportation</b>	<b>Student Support</b>	<b>Instruction Support</b>	
2700s	2000s	2200s	
	2100s	3400s	





# KYRENE EXAMPLE

Category	My Total	My Percent	AG Total	AG Percent
Admin	9,776,895	8.1%	9,776,895	8.1%
Classroom	71,860,028	59.4%	71,859,926	59.4%
Plant	12,847,360	10.6%	12,941,055	10.7%
Food Service	5,127,895	4.2%	5,127,895	4.2%
Trans.	6,361,858	5.3%	6,268,265	5.2%
Student Spt.	9,247,785	7.6%	9,247,785	7.6%
Instr. Spt.	5,832,926	4.8%	5,833,931	4.8%
Total	121,054,747		121,055,752	



## AUDITOR'S DISCRETION...

- They reserve the right to reclassify items to a different category if they feel that it was improperly coded.

