

Per Pupil Expenditures by Job Classification Intermediate Level Accounts

WHAT YOU ARE LOOKING AT

This report displays per-pupil spending costs for each LEA (districts, charter schools, and state schools) by **Job Classification** or activity.

The intent of the Job Classification segment is to capture Compensation and Benefits costs associated with employees and retirees of the District by specific job performed. All other types of costs are captured in one specific account. All costs, including compensation, benefits, supplies, service providers, etc., are included in each Job Classification account as each is appropriate. To see a description of each Job Classification, refer to the comment button in the cell containing the Job Classification account number.

This report includes each public School District (36), state-operated schools (3), and charter schools (13). Each is further categorized into six types: Charter Schools, State Schools, Regional, Suburban, Urban, and Urban Ring Districts, representing legal, geographical, and demographical attributes.

To determine the per pupil expenditure amounts, each Intermediate Level Job Classification account is divided by the **ADM** (Average Daily Membership) of students. The ADM represents the number of students present and absent during their period of enrollment in the school district, state school, or charter school.

This report contains all of the expenditures excluding those related to Debt Service and Capital Projects. Excluding these costs is intended to produce an “equalized” per-pupil cost of the core activities for each LEA so LEA-to-LEA comparisons are more meaningful.

Debt Service is comprised of principal and interest payments on long-term debt most often related to bonded capital projects, and building and land lease payments. **Capital Projects** is comprised of expenditures related to land, building, and improvements. Both of these items are excluded in this report, but can be found on a separate report for further review.

The report is sorted in alphabetical order.

WHAT YOU ARE LOOKING FOR

This report provides a comparative picture of how districts use funds on a functional or activity basis. This view is a high-level picture of the financial impact of the decisions local education leaders have made. For example, you may compare the amount spent for instruction and compare that to the amount spend on Instructional Support for teachers, students and programs. Decisions at the local level on a diverse array of education issues, such as class size, the use of teacher aides and specialists, the

amount of professional development provided, the specific needs of each district’s student population, and so forth, greatly influence how districts invest their funds.

This report is designed to give just one perspective on spending decisions made by districts on behalf of their students. Although there are no established standards or ideal level of expenditures for any of the categories, the comparative view provides an analytical basis to study variances from averages and other trends.

WHAT QUESTIONS CAN I ASK USING THIS REPORT

Some typical questions that can be asked using this report are as follows:

What types of costs are included in the accounts for Teachers? Do these differ from accounts for Principals or Aides or other types of employees?

What types of costs are included in Non-Personnel Expenses?

My District spends a lower amount on Teachers than the average in the state. Is this a concern? What would cause this to be lower?

My District shows that a higher amount on Executives than the average in the state. Is this a concern? What would cause this to be higher?

My District spends a higher amount of Retirees than the average in the state. Is this a concern? Is this impacting the amount available to educate our students?

General Information about JOB CLASSIFICATION Accounts

0000	Non-Personnel Expenses
1100 through 1300	Teachers
1200	Teachers
1300	Teachers
1500	Counselors and Placement Officers
1600	Library Professionals
1700	Therapists, Nurses, Social Workers, and Psychologists
1800	Student Activity Advisors and Coaches (Stipend Staff only)
1900	Instructional Coaches

2100	Executive
2200	Finance and Administration
2300	School Administration
2400	Curriculum and Assessment
2500	Principals and Assistant Principals
3100	Executive – Mid-Level
3200	Finance and Administration – Mid-Level
3300	School Administration – Mid-Level
3400	Curriculum and Assessment – Mid-Level
3500	Other School Activities – Mid-Level
4100	Executive – Support
4200	Finance and Administration – Support
4300	School Administration – Support
4400	Curriculum and Assessment – Support
4500	Transportation Staff
4600	Aides and Other Non-Certified Staff
4700	Custodial Staff
4800	Student Activity Advisors and Coaches
4900	Facilities Maintenance Staff
5100	Retirees and Other Former Employees