Percent Expenditures by Function 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 **Function** or activity.

A Function is a group of related activities (Instruction, Leadership, etc.) aimed at accomplishing a major service for which the District is responsible. The Function describes the activity for which a service or material object is acquired. All costs, including compensation, benefits, supplies, service providers, etc., are included in each Function account as each is appropriate. To see a description of each Function, refer to the comment button in the cell containing the Function account number in the report, and/or read the section "General Information about FUNCTION Accounts" below.

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.

This report contains all of the expenditures excluding those for Debt Service and Capital Projects of each LEA divided by total expenditures of each LEA, respectively, to determine the percentage of each category.

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 decision local education leaders have made. For example, you may compare the amount spent for Instruction and compare that to the amount spent 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:

Why is my district on the high or low end of the amounts per pupil (outliers), and what causes outliers from the average?

My District spends a higher amount on Classroom Materials than the average in the state? Is this a concern? What costs are included that make this higher?

Does the Function for Face-to-Face Teaching include costs for only Teachers or does it include other costs as well?

General Information about FUNCTION Accounts

Intermediate Function accounts in the 100's (e.g. 110, 120) are related to **Instruction**. This includes all face-to-face teaching, substitutes, and all instruction-related classroom materials.

Intermediate Function accounts in the 200's (e.g. 220, 240) are related to **Instruction Support**. This refers to pupil support, such as guidance, library, extracurricular, and health services; teach support, such as professional development and curriculum development; program support, which refers to evaluators, therapists, psychologists, etc.; and assessments of students.

Intermediate Function accounts in the 300's (e.g. 310, 330) are related to **Operations**. This includes transportation, food service, safety, facilities, and all business services.

Intermediate Function accounts in the 400's (e.g. 410, 430) are related to **Other Commitments**. These expenditures include costs for district students taught outside of the district, debt service, capital projects, retiree benefits, and community services operations, such as adult continuing education.

Intermediate Function accounts in the 500's (e.g. 510, 530) are related to **Leadership**. This includes principals, superintendents, costs associated with school committees, legal, and secretarial support.

Intermediate Function account 000 includes only costs for **Workers Compensation, Unemployment Insurance, and Employee Assistance Programs** related to personnel employed by each entity.