

Per Pupil Expenditures by Function Summary 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.

To determine the per pupil expenditure amounts, each Summary Level Function 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 create 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 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, this 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 Instructional Support and less on Direct Instruction than the average. Is this a concern? Are students getting a better education because of this?

General Information about FUNCTION Accounts

Summary Function account 100 is related to **Instruction**. This includes all face-to-face teaching, substitutes, and all instruction-related classroom materials.

Summary Function account 200 is related to **Instruction Support**. This refers to pupil support, such as guidance, library, extracurricular, and health services; teacher support, such as professional development and curriculum development; program support, which refers to evaluators, therapists, psychologists, etc.; and assessments of students.

Summary Function 300 is related to **Operations**. This includes transportation, food service, safety, facilities, and all business services.

Summary Function 400 is related to **Other Commitments**. These expenditures include costs for district students taught outside of the district, debt service, capital projects, retiree benefits, and community service operations, such as adult continuing education.

Summary Function 500 is related to **Leadership**. This includes principals, superintendents, assistant superintendents and senior level administrators, costs associated with school committees, legal, and secretarial support.

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