

**All USDs
STATE TOTALS**

**2011-2012 Current Operating Expenditures
(as defined by U.S. Census Bureau)**

Function	Function Description	Expenditures*	State Percent
1000	Instruction	2,935,229,668	61.92%
2100	Support Services (Pupils)	227,676,607	4.80%
2200	Support Services (Inst. Staff)	185,615,876	3.92%
2300	Support Services (Gen. Admin.)	122,136,544	2.58%
2400	Support Services (School Admin.)	275,510,933	5.81%
2500,2900	Other Support Services	112,942,603	2.38%
2600	Operations & Maintenance	460,629,584	9.72%
2700	Transportation	185,492,239	3.91%
3000	Food Services	230,525,567	4.86%
3300	Community and Adult Services	4,652,281	0.10%
Total Current Expenditures		4,740,411,902	100%

Total Current Expenditures Amount Per Pupil **10,396**

9/20/11 FTE* (inc 4yr at risk) = 456,000.5
 Area Square Miles = 82,019.7
 Free/reduced Meal Enroll. = 48.69 %

*Kindergarten students may attend full-time, however, under state law they are counted as .5 for funding.

Expenditures do not include equipment (700 object codes), Capital Outlay or Bond & Interest. [700 object codes include expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.]

Note: Transportation costs will vary based on the size of the district and the number of students transported. Therefore, you may want to exclude transportation for your district and re-compute the percentages.

**All USDs
STATE TOTALS**

**2020-2021 Current Operating Expenditures
(as defined by U.S. Census Bureau)**

Function	Function Description	Expenditures*	State Percent
1000	Instruction	3,793,637,135	61.18%
2100	Support Services (Pupils)	392,474,799	6.33%
2200	Support Services (Inst. Staff)	235,637,723	3.80%
2300	Support Services (Gen. Admin.)	148,934,178	2.40%
2400	Support Services (School Admin.)	356,207,369	5.74%
2500,2900	Other Support Services	175,001,870	2.82%
2600	Operations & Maintenance	615,226,444	9.92%
2700	Transportation	233,806,845	3.77%
3000	Food Services	244,693,805	3.95%
3300	Community and Adult Services	5,295,653	0.09%
Total Current Expenditures		6,200,915,821	100%

Total Current Expenditures Amount Per Pupil **13,406**

9/20/20 FTE* (inc 4yr at risk) = 462,543.2
 Area Square Miles = 82,019.7
 Free/reduced Meal Enroll. = 46.14 %

*Beginning 2017-2018 school year, full-time Kindergarten students are counted as 1.0 FTE for funding. Prior years' Kindergarten students were counted as 0.5 FTE.

Expenditures do not include equipment (700 object codes), Capital Outlay or Bond & Interest. [700 object codes include expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.]

Note: Transportation costs will vary based on the size of the district and the number of students transported. Therefore, you may want to exclude transportation for your district and re-compute the percentages.

Instruction Expenditure

Relates to the instruction function (Function 1000) defined in "Financial Accounting for Local and State School Systems," National Center for Education Statistics, 2014. Instruction presented under the current operation or current spending headings includes payments from all funds for salaries, employee benefits (paid by school system only if under current operation or paid by both school and state if under "current spending"), supplies, materials, and contractual services. It excludes capital outlay, debt service, and interfund transfers. Instruction covers regular, special, and vocational programs offered in both the regular school year and summer school. It excludes instructional, student, and other support activities, as well as adult education, community services, and student enterprise activities.

Support Services Expenditure

Relates to support services functions (Function 2000) defined in "Financial Accounting for Local and State School Systems," National Center for Education Statistics, 2014. Support services presented under the current operation or current spending headings include payments from all funds for salaries, employee benefits (paid by school system only if under "current operation" or paid by both school and state if under "current spending", supplies, materials, and contractual services. It excludes capital outlay, debt service, and interfund transfers. It includes expenditure for the following functions:

- ❖ General Administration (Function 2300): Expenditure for board of education and executive administration (office of the superintendent) services;
- ❖ Instructional Staff Support (Function 2200): Expenditure for supervision of instruction service improvements, curriculum development, instructional staff training, and media, library, audiovisual, television, and computer–assisted instruction services;
- ❖ Operation and Maintenance of Plant (Function 2600): Expenditure for building services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, nonstudent transportation vehicle operation and maintenance, and security services;
- ❖ Pupil Support Services (Function 2100): Expenditure for attendance record-keeping, social work, student accounting, counseling, student appraisal, record maintenance, and placement services. This category also includes medical, dental, nursing, psychological, and speech services.
- ❖ Pupil Transportation Services (Function 2700): Expenditure for the transportation of public school students including vehicle operation, monitoring riders, and vehicle servicing and maintenance;
- ❖ School Administration (Function 2400): Expenditure for the office of principal services;
- ❖ Other Support Services: Expenditure for Business/Central support (Function 2500) and other support (Function 2900) services. Business support services include payments for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services. Central support services include planning, research, development, and evaluation services. They also include information services, staff services (recruitment, staff accounting, noninstructional in–service training, staff health services), and data processing services.

Other Current Spending

Current spending for other than elementary-secondary education instruction and support services activities. Included in this category are food services, enterprise operations, community services, and adult education expenditure.

National Center for Education Statistics

- **Instruction:** Includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving cocurricular activities. It may also be provided through some other approved medium—such as television, radio, computer, the Internet, multimedia, telephone, and correspondence—that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or classroom assistants of any type (graders, teaching machines, etc.) who assist in the instructional process. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Expenditures for full-time department chairpersons should be reported in function 2490 Other Support Services – School Administration. (Used with all programs 100–900.)
- **Support Services:** Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves.