

Financial Affairs
Edward Marquez, Chief Financial Officer

SUBJECT: FINAL REPORT ON DOLLARS TO THE CLASSROOM ACT FOR 2002-03
COMMITTEE: BUSINESS AND FINANCIAL SERVICES

Section 1011.64, F.S. requires that any school district in which average school grades are below the statewide median must increase classroom expenditures from operating funds. Additionally, Florida law requires that a final report, prepared at the end of each fiscal year, include information that clearly indicates the degree of each district's compliance or non-compliance with the requirements of this section. If not fully compliant, the district must include a statement that has been adopted at a public hearing and signed by the district school superintendent and district school board members, which explains why the requirements of this section were not met.

The District did not meet the requirement for FY 2002-03. For your reference:

- Exhibit I -- reflects how the State determined the Classroom Instruction Expenditure Requirement for FY 2002-03 of 66.32%;
- Exhibit II -- is M-DCPS' calculation, as pre-defined by the State, of the percentage of "Classroom" Expenditures to Total Operating Expenditures of 64.09%; and
- Exhibit III -- is the statement that we recommend be included in the final report.

In determining the Classroom Instruction Expenditure Requirement ("Requirement") for FY 2002-03, the State calculated the classroom expenditure % for FY 2000-01 and added 2% based on average school grades in FY 2000-01. In order to understand why the District did not meet the FY 2002-03 Requirement, an expenditure comparison between fiscal years is necessary. The major negative differences between the two years (in context of the Requirement's calculation) are:

- The district was no longer the fiscal agent for the Pre-Kindergarten program as a result of the district not participating in the modified state-funded Pre-K program. This program is currently funded through Title I which is excluded in this analysis. This resulted in a reduction of \$18.3 million primarily in the instructional function.
- A reduction of 27,454 in Summer Services student enrollment in Summer 2002 compared to Summer 2001 thereby reducing expenditures.
- Retirement of staff resulting in lower salaries.
- Reduction of hourly, overtime and temporary instructor expenditures at mid-year to increase the District's year-end unreserved fund balance.
- Reduced appropriations resulting from lower enrollments.

The program reductions listed above primarily affect direct classroom expenditures.

M-DCPS is not the only school district not meeting its Requirement for FY 2002-03. Exhibit IV shows the 39 districts (58% of the districts in the State) that did not achieve their "required" percentages in the latest school year (FY 2001-02) for which statewide data is available. Of the seven largest districts, four (or 57%) failed to achieve their target percentage.

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Also, it must be noted that the formula used by the Department of Education to calculate classroom expenditures does not consider the Districts' significant operational costs for insurance, transportation, security and custodial services which, although not in the DOE's definition of "classroom expenditures", are absolutely necessary to have classroom operations. For example by taking into account only state revenues provided for student transportation and not actual expenditures, the calculation penalizes large urban districts which must substantially subsidize transportation. For Miami-Dade approximately \$50 million or 64% of transportation costs are not covered by state transportation revenues and therefore, must be subsidized and otherwise not spent in the classroom.

The Board may recall that the district is required to include in their budget advertisement prior to the first budget public hearing, a summary of the increased appropriations over the prior year that will meet the required dollar amount showing an increase in the instructional function. The advertisement for FY 2002-03 appeared in the Miami Herald on July 20, 2002. However, the FY 2002-03 budget was amended at the February 12, 2003 Board meeting to reflect a loss of approximately 8,500 FTE. This reduction was the result of lower enrollment in charter schools (2,480 FTE), the establishment of Corporate Scholarships (3,403 FTE), the elimination of the FTE reserve established at the request of the Department of Education (1,300 FTE), and other FTE decreases in FY 2002-03 enrollment (1,317 FTE). Furthermore, revenue from 1,500 students receiving McKay Scholarships was deducted by the State without reducing FTE. These factors combined explain how the budget was able to forecast the meeting of the Requirement coming into FY 2002-03.

Exhibit V is a comparative analysis of expenditures for Fiscal Years 2002-03, 2001-02 and 2000-01 that shows that total school level and instructional expenditures for Miami-Dade County Public Schools have increased from year to year.

Finally, the State's Appropriation Act for FY 2004-05 was enacted without language related to Dollar to the Classroom expenditure percentage reporting. It appears that the District will not need to file this report next year.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, approve the Final Report on Dollars to The Classroom Act for 2002-03 and authorize the Superintendent to forward the report to the Department of Education.

EM:egc

2002-03 Classroom Instruction Expenditure Requirement

District	Weighted District Grade by School Type			1% Shift When Below Minimum Performance Standard				2000-01 Classroom Instruction % of Total	2002-03 Classroom Instruction Expenditure % Requirement
	Elementary	Middle	High	Elementary	Middle	High	Total % Shift		
1 Alachua	2.97	3.74	3.25						
2 Baker	1.00	2.00	1.00	0%	0%	0%	0%	58.38%	58.38%
3 Bay	3.00	3.63	2.17	1%	1%	1%	3%	57.00%	60.00%
4 Bradford	2.09	2.98	2.00	0%	0%	0%	0%	65.73%	65.73%
5 Brevard	3.42	3.64	3.20	1%	0%	0%	1%	61.74%	62.74%
6 Broward	3.05	3.36	2.25	0%	0%	0%	0%	65.24%	65.24%
7 Calhoun	3.54	3.50	3.00	0%	0%	0%	0%	61.61%	61.61%
8 Charlotte	3.65	4.00	3.37	0%	0%	0%	0%	60.85%	60.85%
9 Citrus	3.25	3.48	2.34	0%	0%	0%	0%	60.74%	60.74%
10 Clay	3.06	3.00	*	0%	0%	0%	0%	59.60%	59.60%
11 Collier	2.71	3.06	2.38	0%	0%	0%	0%	64.58%	64.58%
12 Columbia	2.83	2.16	2.00	0%	0%	0%	0%	66.25%	66.25%
13 Dade	2.87	2.67	1.76	0%	1%	0%	1%	64.52%	65.52%
14 De Soto	2.90	3.00	2.00	0%	1%	1%	2%	64.32%	66.32%
15 Dixie	1.49	3.00	2.00	1%	0%	0%	0%	62.18%	62.18%
16 Duval	2.79	2.51	1.68	1%	0%	0%	1%	54.70%	55.70%
17 Escambia	2.53	3.09	2.31	0%	1%	1%	2%	60.56%	62.56%
18 Flagler	3.56	4.00	3.00	1%	0%	0%	1%	62.37%	63.37%
19 Franklin	1.74	2.00	2.00	0%	0%	0%	0%	58.34%	58.34%
20 Gadsden	1.26	1.39	.56	1%	0%	0%	2%	58.92%	60.92%
21 Gilchrist	3.46	3.53	3.48	1%	1%	1%	3%	58.74%	61.74%
22 Glades	2.00	2.00	2.00	0%	0%	0%	0%	60.00%	60.00%
23 Gulf	3.00	3.66	3.00	1%	1%	0%	2%	58.85%	60.85%
24 Hamilton	.79	1.00	1.00	0%	0%	0%	0%	60.64%	60.64%
25 Hardee	2.36	2.00	2.00	1%	1%	1%	3%	58.58%	61.58%
26 Hendry	2.48	2.00	.46	1%	1%	0%	2%	62.86%	64.86%
27 Hernando	3.18	2.00	2.00	1%	1%	1%	3%	59.46%	62.46%
28 Highlands	2.67	3.51	1.68	0%	1%	0%	1%	61.35%	62.35%
29 Hillsborough	3.00	3.42	2.52	0%	0%	1%	2%	59.79%	61.79%
30 Holmes	2.97	2.96	2.48	0%	0%	0%	0%	65.53%	65.53%
31 Indian River	3.11	3.32	2.06	0%	0%	0%	0%	64.85%	64.85%
32 Jackson	2.89	2.84	1.80	0%	0%	0%	0%	61.82%	61.82%
33 Jefferson	.17	1.00	.00	1%	0%	1%	1%	60.72%	61.72%
34 Lafayette	3.99	3.00	3.00	0%	1%	1%	3%	58.80%	61.80%
35 Lake	3.16	3.05	2.00	0%	0%	0%	0%	55.61%	55.61%
36 Lee	3.14	3.33	2.41	0%	0%	0%	0%	65.41%	65.41%
37 Leon	3.22	3.42	3.56	0%	0%	0%	0%	58.14%	58.14%
38 Levy	2.38	2.50	2.06	0%	0%	0%	0%	61.92%	61.92%
39 Liberty	3.39	3.53	2.00	1%	1%	0%	2%	62.56%	64.56%
40 Madison	*	*	1.00	0%	0%	0%	0%	65.18%	65.18%
41 Manatee	3.08	3.14	2.48	0%	0%	1%	1%	61.65%	62.65%
42 Marion	2.70	2.80	2.51	0%	0%	0%	0%	65.25%	65.25%
43 Martin	3.47	3.83	2.54	0%	1%	0%	1%	63.53%	64.53%
44 Monroe	3.36	3.17	2.31	0%	0%	0%	0%	64.08%	64.08%
45 Nassau	2.81	3.04	2.68	0%	0%	0%	0%	58.08%	58.08%
46 Okaloosa	3.61	3.85	3.50	0%	0%	0%	0%	61.24%	61.24%
47 Okeechobee	2.40	2.54	3.00	0%	0%	0%	0%	65.35%	65.35%
48 Orange	2.66	3.04	1.83	1%	1%	0%	2%	61.69%	63.69%
49 Osceola	2.43	2.68	2.10	1%	0%	1%	2%	59.94%	61.94%
50 Palm Beach	2.89	3.11	2.36	0%	1%	0%	2%	59.27%	61.27%
51 Pasco	2.81	3.20	1.92	0%	0%	0%	0%	65.76%	65.76%
52 Pinellas	2.90	3.52	2.59	0%	0%	1%	1%	63.23%	64.23%
53 Polk	2.82	2.65	2.26	0%	0%	0%	0%	63.68%	63.68%
54 Putnam	2.32	2.00	2.00	0%	1%	0%	1%	66.70%	67.70%
55 St. Johns	3.18	3.26	3.27	1%	0%	0%	2%	60.17%	62.17%
56 St. Lucie	2.48	2.79	1.84	0%	0%	0%	0%	63.40%	63.40%
57 Santa Rosa	3.70	3.96	3.21	1%	1%	1%	3%	62.37%	65.37%
58 Sarasota	3.65	3.86	3.41	0%	0%	0%	0%	62.97%	62.97%
59 Seminole	3.44	3.89	3.46	0%	0%	0%	0%	61.58%	61.58%
60 Sumter	2.68	2.63	2.00	0%	0%	0%	0%	66.13%	66.13%
61 Suwannee	2.00	2.00	2.00	0%	1%	0%	1%	61.88%	62.88%
62 Taylor	2.00	2.00	1.00	1%	1%	0%	2%	62.21%	64.21%
63 Union	2.00	2.00	1.00	1%	1%	1%	3%	64.78%	67.78%
64 Volusia	3.28	3.23	2.34	0%	0%	1%	1%	56.08%	59.08%
65 Wakulla	4.00	3.00	2.00	0%	0%	0%	0%	65.46%	65.46%
66 Walton	3.42	3.06	2.13	0%	0%	0%	0%	61.64%	61.64%
67 Washington	2.06	3.00	2.00	1%	0%	0%	1%	63.57%	63.57%
Minimum Performance Standards:	2.68	2.84	2.00					67.19%	68.19%

MIAMI-DADE COUNTY PUBLIC SCHOOLS

Exhibit II

Calculation of compliance to
Dollars to the Classroom Act of 2001
2001-02 Compared to 2002-03

Step 1	2000-01	2002-03	Increase/ (Decrease) from 2000/01
2000-01 Operating Expenditures*	2,254,680,223	2,272,688,856	18,008,633
Transfers to Other Funds*	(198,532)	-	198,532
Total Operating Expenditures	2,254,481,691	2,272,688,856	18,207,165
Less Function 7420 (Capital Outlay)*	(270,328)	(53,225)	217,104
Less Function 9300 (Capital Outlay)*	(22,448,367)	(9,739,380)	12,708,987
Less Function 9200 (Debt Service)*	(642,464)	(1,350,393)	(707,929)
Less Adult Job Prep**	(41,551,304)	(37,505,233)	4,046,071
Less Adult General**	(79,271,983)	(68,223,564)	11,048,419
Less Transportation Revenue*	(30,393,078)	(28,276,547)	2,116,531
Less Transfers to Other Funds*	-	-	-
Total Operating Expenditures for Calculation of Section 1011.64, F.S.	2,079,904,167	2,127,540,514	47,636,347
Step 2			
2000-01 Operating Expenditures, Instruction (Func 5000)*	1,380,200,797	1,407,728,157	27,527,360
2000-01 Operating Expenditures, Staff Training (Func 6400)*	11,453,768	9,357,973	(2,095,795)
Less Adult Programs, Direct Instruction**	(53,663,482)	(53,403,493)	259,989
Less Adult General, Staff Training**	(79,267)	(121,825)	(42,558)
Classroom Expenditures As Defined by Section 1011.64	1,337,911,816	1,363,560,812	25,648,996
Step 3			
% Classroom Expenditures to Total Operating Expenditures	64.32%	64.09%	-0.23%
Number of Academic Standards	2.00%		
Required % Classroom Expenditures to Total Operating Expenditures	66.32%		

*From Annual Financial Report

**From Cost Report Data in Annual Financial Report

*** Includes a \$7,616,033. Audit Adjustment not reflected in the Annual Financial Report

MIAMI-DADE COUNTY PUBLIC SCHOOLS
FINAL REPORT ON DOLLARS TO THE CLASSROOM ACT
FY 2002-03

A Final Report on Dollars to the Classroom Act for FY 2002-03 (Agenda Item G-18) was approved by The School Board of Miami-Dade County, Florida, at their School Board Meeting on May 19, 2004.

Using the state's formula to calculate classroom expenditures, the final report indicated that the District spent 2.23% less than the required 66.32% for classroom expenditures. For the District to have met the requirement for 2002-03 that instructional costs be 66.32% of operating expenditures, an additional \$47.4 million of classroom spending would have been required. Several factors contributed to this shortfall:

- The district was no longer the fiscal agent for the Pre-Kindergarten program as a result of the district not participating in the modified state-funded Pre-K program. This program is currently funded through Title I which is excluded in this analysis. This resulted in a reduction of \$18.3 million primarily in the instructional function.
- A reduction of 27,454 in Summer Services student enrollment in Summer 2002 compared to Summer 2001 thereby reducing expenditures.
- Retirement of staff resulting in lower salaries.
- Reduction of hourly, overtime and temporary instructor expenditures at mid-year to increase the District's year-end unreserved fund balance.
- Reduced appropriations resulting from lower enrollments.

These program reductions affected, almost exclusively, direct classroom expenditures.

It should be noted that this district's administrative costs as a percentage of total expense have been among the lowest in the state.

Mr. Merrett R. Stierheim
Superintendent of Schools

Dr. Michael M. Krop, Chair

Dr. Robert B. Ingram, Vice Chair

Mr. Agustín Barrera

Mr. Frank J. Bolaños

Mr. Frank J. Cobo

Ms. Perla Tabares Hantman

Ms. Betsy H. Kaplan

Dr. Marta Pérez

Dr. Solomon C. Stinson

District	Elementary	Middle	High	Nonpromotion Rate	Dollars to the Classroom					1999-00 Classroom Instruction % of Total	2001-2002 Classroom Instruction Expenditure % Requirement	2001-2002 Classroom Instruction Expenditure % Achieved
	Weighted District Grade	Weighted District Grade	Weighted District Grade		Elementary	Middle	High	Nonpromotion	Total			
	Less Than Median Grade -1-	Less Than Median Grade -2-	Less Than Median Grade -3-		Below Median 1% Shift -5-	Below Median 1% Shift -6-	Below Median 1% Shift -7-	Above Average 1% Shift -8-	% Shift -9-			
1 Alachua	2.55	3.30	3.07	6.94%	1%	0%	0%	1%	2%	57.47%	59.47%	58.69%
2 Baker	2.00	2.00	2.00	11.14%	1%	1%	0%	1%	3%	57.85%	60.85%	58.43%
3 Bay	2.98	3.85	2.00	8.50%	0%	0%	0%	1%	1%	64.20%	65.20%	66.68%
4 Bradford	2.31	2.00	2.00	7.90%	1%	1%	0%	1%	3%	61.37%	64.37%	61.45%
5 Brevard	3.04	2.93	2.40	2.98%	0%	0%	0%	0%	0%	64.99%	64.99%	66.53%
6 Broward	2.91	2.44	2.17	6.08%	0%	1%	0%	0%	1%	60.81%	61.81%	62.19%
7 Calhoun	3.71	3.00	2.66	5.43%	0%	0%	0%	0%	0%	62.85%	62.85%	64.55%
8 Charlotte	3.09	3.53	2.51	1.54%	0%	0%	0%	0%	0%	60.66%	60.66%	61.31%
9 Citrus	2.33	2.69	2.00	9.97%	1%	1%	0%	1%	3%	58.39%	61.39%	62.44%
10 Clay	2.80	3.71	2.60	6.33%	0%	0%	0%	0%	0%	64.21%	64.21%	65.66%
11 Collier	2.48	2.81	2.24	3.94%	1%	1%	0%	0%	2%	47.03%	69.03%	67.00%
12 Columbia	2.31	4.00	2.00	10.88%	1%	0%	0%	0%	2%	65.00%	67.00%	63.18%
13 Dade	2.28	1.86	1.71	6.08%	1%	1%	1%	1%	3%	63.84%	66.84%	64.23%
14 De Soto	1.63	2.00	2.00	4.89%	1%	1%	0%	0%	2%	61.38%	63.38%	62.21%
15 Dixie	2.00	2.00	2.00	6.79%	1%	1%	0%	0%	2%	53.82%	55.82%	56.96%
16 Duval	2.26	2.37	2.14	13.12%	1%	1%	0%	1%	3%	61.65%	64.65%	64.86%
17 Escambia	2.18	2.88	2.00	3.84%	1%	0%	0%	0%	1%	62.18%	63.18%	64.16%
18 Flagler	2.90	3.12	2.00	4.23%	1%	0%	0%	0%	1%	57.25%	58.25%	59.29%
19 Franklin	2.14	2.00	2.00	5.77%	1%	1%	0%	0%	2%	59.69%	61.69%	60.95%
20 Gadsden	1.69	1.43	1.00	10.29%	1%	1%	1%	1%	4%	60.25%	64.25%	58.51%
21 Gilchrist	3.51	2.94	2.00	9.03%	0%	0%	0%	1%	1%	59.97%	60.97%	60.21%
22 Glades	2.00	3.00	2.00	4.51%	1%	0%	0%	0%	1%	59.98%	60.98%	58.01%
23 Gulf	4.80	2.99	2.00	4.66%	0%	0%	0%	0%	0%	53.31%	53.31%	61.79%
24 Hamilton	1.00	2.20	1.00	6.09%	1%	1%	1%	0%	3%	58.04%	61.04%	57.80%
25 Hardee	3.03	2.00	2.00	7.55%	0%	1%	0%	1%	2%	62.27%	64.27%	65.10%
26 Hendry	2.40	2.00	2.00	9.09%	1%	1%	0%	1%	3%	60.61%	63.61%	65.02%
27 Hernando	2.76	3.00	2.00	3.12%	0%	0%	0%	0%	0%	60.42%	60.42%	59.94%
28 Highlands	2.37	3.01	2.00	9.28%	1%	0%	0%	1%	2%	59.79%	61.79%	57.68%
29 Hillsborough	2.62	2.91	2.36	7.82%	1%	0%	0%	1%	2%	65.19%	67.19%	65.92%
30 Holmes	3.46	2.30	1.76	5.48%	0%	1%	1%	0%	2%	64.46%	66.46%	64.16%
31 Indian River	2.92	2.30	2.00	3.28%	0%	1%	0%	0%	1%	59.65%	60.65%	61.62%
32 Jackson	2.29	3.04	1.90	5.94%	1%	0%	1%	0%	2%	60.47%	62.47%	61.42%
33 Jefferson	2.00	2.00	2.00	12.30%	1%	1%	0%	1%	3%	57.97%	60.97%	58.10%
34 Lafayette	2.00	2.00	2.00	4.52%	1%	1%	0%	0%	2%	56.94%	58.94%	54.54%
35 Lake	2.90	3.33	2.00	6.17%	0%	0%	0%	0%	0%	64.72%	64.72%	65.88%
36 Lee	2.79	2.80	2.28	5.72%	0%	1%	0%	0%	1%	60.89%	61.89%	61.31%
37 Leon	3.08	3.49	2.77	11.00%	0%	0%	0%	1%	1%	62.60%	63.60%	60.46%
38 Levy	2.96	3.24	2.00	9.88%	0%	0%	0%	1%	1%	62.92%	63.92%	63.93%
39 Liberty	3.00	3.23	2.00	6.84%	0%	0%	0%	0%	0%	59.76%	59.76%	61.89%
40 Madison	2.00	1.70	2.00	14.50%	1%	1%	0%	1%	3%	62.08%	65.08%	61.92%
41 Manatee	2.66	2.81	2.48	8.30%	1%	1%	0%	1%	3%	65.04%	68.04%	64.01%
42 Marion	2.44	2.86	2.72	7.20%	1%	0%	0%	1%	2%	64.12%	66.12%	65.15%
43 Martin	2.75	3.82	3.12	3.62%	0%	0%	0%	0%	0%	63.16%	63.16%	64.19%
44 Monroe	2.96	3.88	2.34	3.24%	0%	0%	0%	0%	0%	56.76%	56.76%	56.91%
45 Nassau	2.73	3.07	2.00	5.53%	0%	0%	0%	0%	0%	63.59%	63.59%	64.37%
46 Okaloosa	2.85	3.76	3.39	3.39%	0%	0%	0%	0%	0%	64.34%	64.34%	66.05%
47 Oklawaha	2.76	2.00	2.00	6.08%	0%	1%	0%	0%	1%	63.16%	64.16%	64.34%
48 Orange	2.31	2.57	2.21	7.22%	1%	1%	0%	1%	3%	60.65%	63.65%	64.74%
49 Osceola	1.92	2.40	2.04	6.68%	1%	1%	0%	0%	2%	59.82%	61.82%	60.76%
50 Palm Beach	2.70	2.61	2.22	10.29%	0%	1%	0%	1%	2%	67.60%	69.60%	65.67%
51 Pasco	2.52	2.88	2.00	6.31%	1%	0%	0%	0%	1%	63.38%	64.38%	63.60%
52 Pinellas	2.58	3.01	2.53	8.88%	1%	0%	0%	1%	2%	63.52%	65.52%	65.21%
53 Polk	2.73	2.55	2.00	10.38%	0%	1%	0%	1%	2%	67.52%	69.52%	67.70%
54 Putnam	1.79	2.00	2.00	10.48%	1%	1%	0%	1%	3%	59.40%	62.40%	62.63%
55 St. Johns	2.69	3.00	2.96	3.17%	0%	0%	0%	0%	0%	63.19%	63.19%	67.85%
56 St. Lucie	2.68	2.05	2.26	10.22%	0%	1%	0%	1%	2%	61.74%	63.74%	62.66%
57 Santa Rosa	3.47	3.52	2.93	3.16%	0%	0%	0%	0%	0%	62.57%	62.57%	62.43%
58 Sarasota	2.94	3.08	3.13	7.17%	0%	0%	0%	1%	1%	64.69%	65.69%	62.72%
59 Seminole	2.88	2.92	2.94	4.50%	0%	0%	0%	0%	0%	66.03%	66.03%	67.22%
60 Sumter	3.35	2.00	2.00	8.11%	0%	1%	0%	1%	2%	60.16%	62.16%	62.90%
61 Suwannee	2.00	2.50	2.00	5.03%	1%	1%	0%	0%	2%	63.88%	65.88%	62.66%
62 Taylor	2.00	2.00	2.00	8.47%	1%	1%	0%	1%	3%	64.79%	67.79%	66.33%
63 Union	3.00	2.00	2.00	4.98%	0%	1%	0%	0%	1%	57.54%	58.54%	55.73%
64 Volusia	2.93	2.85	1.97	6.99%	0%	0%	1%	1%	2%	65.45%	67.45%	64.47%
65 Waluila	3.68	4.00	2.00	7.08%	0%	0%	0%	1%	1%	61.80%	62.80%	62.09%
66 Walton	3.27	2.33	2.13	8.17%	0%	1%	0%	1%	2%	63.36%	63.36%	63.01%
67 Washington	2.65	2.83	2.00	5.43%	1%	0%	0%	0%	1%	65.56%	66.56%	64.50%
State Totals	2.68	2.83	2.80	6.91%								

✓ = Districts which did not satisfy requirement

MIAMI-DADE COUNTY PUBLIC SCHOOLS
Comparative Analysis of Expenditures
for years
2002-03 compared to 2001-02 and 2000-01

	2002-03	% OF TOTAL	2001-02	% OF TOTAL	2000-2001	% of TOTAL
SCHOOL LEVEL SERVICES						
TEACHING	\$ 1,407,728		\$ 1,414,463		\$ 1,380,201	
STUDENT SERVICES (includes counselors, psychologists and visiting teachers)	172,522		169,135		168,331	
TRANSPORTATION	78,190		80,078		78,666	
TOTAL DIRECT SERVICES TO STUDENTS	<u>\$ 1,658,440</u>	73.0%	<u>\$ 1,663,676</u>	72.7%	<u>\$ 1,627,198</u>	72.2%
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	\$ 292,237		\$ 298,651		\$ 304,290	
SCHOOL ADMINISTRATION	148,123		146,015		143,135	
COMMUNITY SERVICES	33,203		34,761		28,850	
TOTAL SCHOOL LEVEL SERVICES	<u>\$ 2,132,003</u>	93.8%	<u>\$ 2,143,103</u>	93.6%	<u>\$ 2,103,473</u>	93.3%
INSTRUCTIONAL SUPPORT SERVICES						
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 22,509		\$ 23,887		\$ 24,267	
INSTRUCTIONAL STAFF TRAINING	9,356		9,474		11,454	
TOTAL INSTRUCTIONAL SUPPORT SERVICES	<u>\$ 31,865</u>	1.4%	<u>\$ 33,361</u>	1.5%	<u>\$ 35,721</u>	1.6%
TOTAL SCHOOL LEVEL & INSTRUCTIONAL EXPENDITURES	<u>\$ 2,163,868</u>	95.2%	<u>\$ 2,176,464</u>	95.1%	<u>\$ 2,139,194</u>	94.9%
BUSINESS SERVICES						
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable, and cash management)	\$ 14,878		\$ 15,562		\$ 14,968	
CENTRAL SERVICES (includes purchasing, personnel, data processing, risk management and warehouse services)	67,410		66,674		63,254	
DEBT and OTHER	1,350		1,020		642	
TOTAL BUSINESS SERVICES	<u>\$ 83,638</u>	3.7%	<u>\$ 83,256</u>	3.6%	<u>\$ 78,864</u>	3.5%
CENTRAL ADMINISTRATION						
BOARD OF EDUCATION (BOARD ATTORNEY)	\$ 5,009		4,711		\$ 5,133	
GENERAL ADMINISTRATION	8,665		9,237		7,796	
TOTAL CENTRAL ADMINISTRATION	<u>\$ 13,674</u>	0.6%	<u>13,948</u>	0.6%	<u>\$ 12,929</u>	0.6%
SUB-TOTAL EXPENDITURES	\$ 2,261,180	99.5%	2,273,668	99.3%	\$ 2,230,987	98.9%
FACILITIES & CAPITALIZED EQUIPMENT	1,770	0.1%	1,345	0.1%	1,245	0.1%
OTHER CAPITAL OUTLAY	9,739	0.4%	14,001	0.6%	22,448	1.0%
TOTAL EXPENDITURES	<u>\$ 2,272,689</u>	100.0%	<u>2,289,014</u>	100.0%	<u>\$ 2,254,680</u>	100.0%