

## FUNCTIONAL EXPENDITURE CLASSIFICATION

**1000 FUNCTION – ADMINISTRATION:** Activities which have as their purpose the general direction, execution, and control of affairs of the school district that are system wide and not confined to one school, subject or narrow phase of school activity.

- General administration (School Committee/Superintendent's Office)
- Administrative Support (Finance, Business, Personnel)
- Administrative Technology (Data Processing Needs of School District)
- Employee Benefits Administration (Indirect costs of administering insurance or employee retirement programs)

**2000 FUNCTION – INSTRUCTIONAL SERVICES:** Instructional activities involving the teaching of students, supervising of staff, and developing and utilizing curriculum materials and related services.

- Supervision (Special, occupational, bilingual, regular education)
- Principal's Office
- Principal Technology
- Teaching Services
- Professional Development
- Purchase of Textbooks and Instructional Materials
- Instructional Technology
- Library Services
- Audio-Visual Services
- Guidance Services
- Psychological Services
- Educational Television

**3000 FUNCTION – OTHER SCHOOL SERVICES:** Services other than instructional provided for students.

- Attendance Services
- Health Services
- Student Transportation Services (to and from school)
- Food Services
- Athletic Services
- Extra-curricular activities
- Security Personnel

**4000 FUNCTION – OPERATION AND MAINTENANCE OF PLANT:** Housekeeping activities relating to the physical plant and maintenance activities for grounds, buildings and equipment.

- Custodial services
- Heating of Buildings
- Utility Services
- Maintenance of Grounds
- Maintenance of Buildings
- Maintenance of Equipment
- Extraordinary Maintenance
- Networking & Telecommunications (expenditures to support district's infrastructure)
- Technology Maintenance

**5000 FUNCTION – FIXED CHARGES:** Retirement and insurance programs, rental of land and buildings, debt service for current loans, and other recurring items, which are not generally provided for under another function.

- Employee Retirement
- Insurance Programs
- Insurance for Retired School Employees
- Other Non-Employee Insurance
- Rental-Lease of Equipment
- Rental-Lease of Buildings
- Debt Service (Interest) on Current Loans
- RANS
- Debt Service (Interest) on Current Loans – BANS
- Other Charges (Other items of a recurrent nature for school purposes)

**7000 FUNCTION – ACQUISITION, IMPROVEMENT AND REPLACEMENT OF FIXED ASSETS:** Acquisition of land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or acquisition of initial or additional non instructional equipment exceeding the \$5,000 unit cost and \$50,000 extraordinary maintenance cost.

- Acquisition and Improvement of Sites
- Acquisition and Improvement of Buildings
- Acquisition and Improvement of Equipment
- Replacement of Equipment
- Capital Technology
- Acquisition of Motor Vehicles
- Replacement of Motor Vehicles

**8000 FUNCTION – DEBT RETIREMENT AND SERVICE:** Retirement of debt and payment of interest and other debt costs from current funds. Principal and interest on current loans are not part of this function, but are reported under fixed charges (5400/5450).

- Long Term Debt Retirement/School Construction
- Long Term Debt Service/School Construction
- Long Term Debt Service/Educational Expenditures
- Long Term Debt Service/Other

**9000 FUNCTION – PROGRAMS WITH OTHER SCHOOL DISTRICTS:** Transfers of payments to other school districts or to non-public schools for services provided to students residing in the sending city or town.

- Programs with Other Districts (school choice, charter, collaborative, etc.)