

# IN\$ITE™

Finance Analysis Model for Education

-Definitions-

- ⇒ Function
- ◇ Sub-Function
- Detail Function

⇒ **Instruction**

- ◇ **Face-to-Face Teaching** – Salaries and related employment costs for teachers, substitutes, and paraprofessionals who interact with pupils face-to-face or via electronic means.
  - *Instructional Teachers* – Salaries and related employment costs for teachers who interact with pupils face-to-face, or via electronic means. Includes the cost of travel for hospital, home bound, and itinerant teachers.
  - *Substitutes* – Same as instructional teachers, except substitutes.
  - *Instructional Paraprofessionals* – Same as instructional teachers, except paraprofessionals.
- ◇ **Classroom Materials** – Includes instructional materials, field trips, supplies, and instructional equipment used for instructional purposes by teachers and students including pupil-use technology and software.
  - *Pupil-Use Technology and Software* – Technology and software that pupils use and the salaries and related employment costs of staff who are dedicated to technology instruction (teachers are included in instructional teachers), pupil-use network management, or computer lab support personnel. Includes expenditures for dedicated telephone lines, maintenance and repair, and service contracts.
  - *Instructional Materials, Trips and Supplies* – Includes the cost of instructional materials and supplies and staff dedicated to managing the selection of those materials and supplies. Includes costs of field trips that are instructional related.

⇒ **Instructional Support**

- ◇ **Pupil Support** – Instructional support delivered face-to-face to students. Pupil support means preparing students for learning by nurturing students' mental and physical well being.
  - *Guidance and Counseling* – Includes the salaries and related employment costs of guidance counselors that provide counseling to the general student population. Also includes field support coordinators that work directly with guidance counselors, and can include guidance and counseling administrators in the central office.
    - Supervision of Guidance Services
    - Counseling Services
    - Appraisal Services
    - Information Services
    - Record Maintenance Services
    - Placement Services
    - Other Guidance Services.
  - *Library and Media* – Includes the salaries and related employment costs of librarians and media technicians. Also includes the cost of media equipment, library books, and general media and library office costs. Also includes field support coordinators that work directly with librarians and media personnel, and administrators in the central office.
    - Supervision of Educational Media Services
    - School Library Services
    - Audiovisual Services
    - Educational Television Services
    - Other Educational Media Services
  - *Extracurricular* – Includes the salaries and related employment costs of coaches and staff related to sports, clubs, and other extracurricular activities. Cost of equipment, related facilities and utilities, and transportation. Non-instructional field trips.
  - *Student Health and Services* – Includes the salaries and related employment costs of nurses and medical staff. Includes community outreach services directed at the families of students, and attendance services.
    - Supervision of Attendance and Social Work Services

- Attendance Services
  - Social Work Services
  - Student Accounting Services
  - Other Attendance and Social Work Services
  - Supervision of Health Services
  - Medical Services
  - Dental Services
  - Nursing Services
  - Other Health Services
  - Other Support Services – Student
- ◇ **Teacher Support** – Instructional support delivered to teachers. Teacher support means preparing teachers to be good instructors. Each detail function (Curriculum Development, In-service/Staff Development and Support, Sabbaticals) includes expenses, if any, related to the office of the staff included in that detail function.
- *Curriculum Development* – Includes the salaries and related employment costs of staff assigned to improving curriculum or teaching curriculum concepts to teachers. If a curriculum department exists, this detail function includes all of the costs of that department. Includes expenditures for purchased curriculums, and purchased curriculum services.
    - Instruction and Curriculum Development Services
  - *In-Service, Staff Development and Support* – Includes the cost of in-service training and other types of staff development, provided either in-house or by outside providers. Teacher mentoring program costs; teacher trainer costs.
    - Supervision of Improvement of Instruction Services
    - Instructional Staff Training Services
    - Other Improvement of Instruction Services
    - Other Support Services – Instructional Staff
  - *Sabbaticals* – the costs related to all teacher sabbaticals.
- ◇ **Program Support** – Instructional support provided to specific categorical programs designed to prepare students for learning or to assist students with learning. The support of specific defined programs to help students achieve. Each detail function (Program Development, Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers) includes expense, if any, related to the office of the staff included in that detail function.
- *Program Development* – Includes the salaries and related employment costs of staff who develop, monitor, and maintain defined categorical programs (e.g., Special Education, Title I or General Education). Includes office costs and clerical costs associated with the administrator’s activities.
  - *Therapists, Psychologists, Evaluators, Personal Attendants, and Social Workers* - Includes the salaries or contract fees and related employment costs of evaluators, social workers, therapists, psychologists, or other type of counselor servicing specific needs of a defined program, regardless of funding source.
    - Supervision of Psychological Services
    - Psychological Testing Services
    - Psychological Counseling Services
    - Psychotherapy Services
    - Other Psychological Services
    - Supervision of Speech Pathology Services and Audiology Services
    - Other Speech Pathology and Audiology Services

⇒ **Operations**

- ◇ **Non-Instructional Pupil Services** – Non-Instructional services provided face-to-face to students, transportation, food service, and safety. Each detail function (Transportation, Food Service, Safety) includes expenses, if any, related to the office of the staff included in that detail function.
  - *Transportation* – Includes all costs of transportation. This may include bus driver salaries and related employment costs, or transportation contracts, and administrators who administer the transportation services. Also includes the maintenance and operating costs associated with bus operations.
    - Vehicle Operation and Maintenance Services (Student Transportation Vehicles Only)
    - Supervision of Student Transportation Services
    - Vehicle Operation Services
    - Monitoring Services
    - Vehicle Servicing and Maintenance Services
    - Other Student Transportation
  - *Food Service* – Includes all costs of food service operations. This may include central and on-site food preparation salaries and related employment costs, or food service contracts, and administrators who administer food services.
    - Food Services Operations
  - *Safety* – Includes the cost of safety personnel (salaried and contracted) and the cost of safety devices and maintenance of safety equipment in schools and in buses. Includes crossing guards, school security personnel and related equipment.
    - Security Services
- ◇ **Facilities** – Includes salaries and related employment costs and contracted services of custodians, janitors, and maintenance workers; and the cost of associated supplies, service contracts, furnishings, and materials.
  - *Building, Upkeep, Utilities, and Maintenance* – The costs associated with running the day-to-day operations of facilities. Each detail function below includes expenses, if any, related to the office of the staff included in that detail function. Includes cost of utilities, desks, chairs, furniture, and fixtures.
    - Supervision of Operation and Maintenance of Plant Services
    - Operating Building Services
    - Care and Upkeep of Grounds Services
    - Care and Upkeep of Equipment Services
    - Vehicle Operation and Maintenance Services – Other Than Student Transportation Vehicles
    - Other Operation and Maintenance of Plant Services Construction
- ◇ **Business Services** – The costs associate with business support operations – data processing, payroll, human resources, accounting and finance, procurement, tax collection and other operations.
  - *Data Processing* – Includes the cost of business offices. Includes interest payments on revolving lines of credit used to fill funding gaps between receipt of tax revenues. Includes salaries and related employment costs, office expenses, and all other departmental costs.
    - Tax Assessment and Collection Services
    - Supervising Fiscal Services
    - Budgeting Services
    - Receiving and Disbursing Funds Services
    - Payroll Services

- Financial Accounting Services
- Internal Auditing Services
- Property Accounting Services
- Other Fiscal Services
- Purchasing Services
- Warehousing and Distributing Services
- Printing, Publishing, and Duplicating Services
- Other Support Services – Business
- Supervision of Staff Services
- Recruitment and Placement Services
- Staff Accounting Services
- In-Service Training Services (for Non-Instructional Staff)
- Health Services (not student related)
- Other Staff Services
- Other Support Services

⇒ **Budgeted Contingencies**

- ◇ **Contingencies** – The amount of the budget reserved for contingencies or undesignated.
  - *Budgeted Contingencies* – The amount of the budget reserved for contingencies or undesignated.
  
- ◇ **Capital** – Current capital outlays and the cost of carrying capital acquired in the past.
  - *Debt Service* – Includes the cost of principal and interest payments made on debt (except for revolving credit). Typically includes all expenditures in the district’s Debt Service Fund.
    - Debt Service
  - *Capital Projects* – Includes capital expenditures for land, buildings, and improvements. Typically includes all expenditures in a district’s Capital Projects Fund.
    - Site Acquisition Services
    - Site Improvement Services
    - Architecture and Engineering Services
    - Educational Specifications Development Services
    - Building Acquisition and Construction Services
    - Building Improvements Services
    - Other Facilities Acquisition and Construction Services
  
- ◇ **Out-of-District Obligations** – Dollars that pass through the accounting system of a public school district to the benefit of an organization outside of the public school district and contractual obligations requiring a current period expenditure, but providing no current period benefit.
  - *Parochial, Private, Charter and Public School Pass-Throughs* – Includes dollars that are passed through the public school district to parochial, private, charter and public schools. None of these costs benefits the school district. Excludes contracted services of private schools for Special Education pupils. Includes educational and special needs supplied by other sources where the day-to-day responsibility for the student is outside the district.
  - *Retiree Benefits and Other* – Includes cost of retirement benefits paid to retirees out of current operating funds. The cost of pension funding for current employees is allocated as a related employment cost to other functional categories (employee benefits).
  - *Enterprise and Community Services Operations* – Includes activities that are financed and operated in a manner similar to private business enterprises – when the stated intent is that the costs are financed or recovered primarily through user charges. One example could

be a bookstore. Also included activities concerned with providing community services. Examples include a community swimming pool, a recreation program for the elderly, and a child care center for working mothers.

- Enterprise Operations
- Community Services Operations

- ◇ **Legal Obligations** – Specific litigation awards or settlement of obligations resulting in the outlay of cash.
  - *Claims and Settlements* – Specific litigation awards or settlement of obligations resulting in the outlay of cash.

⇒ **Leadership**

- ◇ **School Management** – Instructional and operational leaders of schools – principals and assistant principals and their related office and support staff costs.
  - *Principals and Assistant Principals* – Includes the salaries and related employment costs of principals and assistant principals who work in schools. A principal usually has the responsibility of being the instructional leader for a specific school or schools. Any time spent by these individuals in face-to-face teaching is mapped to instructional teaching.
    - Office of the Principal Services (include only expenses of Principals and Assistant Principals)
  - *School Office* – Includes the salaries, and related employment costs for administrative support staff for the principal and assistant principals.
    - Office of the Principal Services (except for expense of Principals and Assistant Principals)
    - Other Support Services – School Administration
- ◇ **Program and Operations Management** – Administrators who manage programs, not staff or students in schools. Each detail function (Deputies, Senior Administrators, Researchers and Program Evaluators) includes expenses, if any, related to the office of the staff included in that detail function.
  - *Deputies, Senior Administrators, Researchers, and Program Evaluators* – Includes the office costs, salary and related employment costs of deputy superintendents, senior administrators, research staff, public relations and program evaluators. The personnel included in this function are thought of as the superintendent’s cabinet.
    - Office of the Superintendent Services (exclude the expense of the superintendent and his/her clerical staff and office expenses)
    - Community Relations Services
    - State and Federal Relations Services
    - Other Executive Administration Services
    - Planning, Research, Development, and Evaluation Services
    - Supervision of Information Services
    - Internal Information Services
    - Public Information Services
    - Management Information Services
    - Other Information Services
- ◇ **District Management** – District-wide leaders and policy makers. Each detail function above includes expenses, if any, related to the office of the staff included in that detail function.

- *Superintendent and School Board* – Includes the salaries and related employment costs of the superintendent and the school board. Also includes the office and support staff costs that support these functions.
  - Supervision of Board of Education Services (except for Legal)
  - Board Secretary/Clerk Services
  - Board Treasurer Services
  - Election Services
  - Staff Relations and Negotiations Services
  - Other Board of Education Services
  - Office of the Superintendent Services (include only the expense of the Superintendent and his/her clerical staff and office expense)
- *Legal* – Includes the salaries and related employment costs of the legal department staff. Also includes the office and support staff costs that support this function. Includes cost of contracted legal services.