

## LEGISLATIVE REPORT

- SUBJECT:** School-by-School Expenditure Report
- REFERENCE:** Section 302A-1004, HRS
- ACTION REQUESTED:** Annual school-by-school expenditures report on:
- 1) Instruction, including face-to-face teaching, and classroom materials;
  - 2) Instructional support, including pupil, teacher and program support;
  - 3) Operations, including non-instructional pupil services, facilities and business services;
  - 4) Other commitments, including contingencies, capital improvement projects, out-of-district obligations, and legal obligations;
  - 5) Leadership, including school management, program and operations management, and district management;
  - 6) The measures of accuracy, efficiency, and productivity of the DOE, districts and schools in delivering resources to the classroom and the student.
- DOE REPORT:** The Hawaii School Expenditure Reporting System (HSERS) for FY 2005-2006 is located at the Department of Education's web site. The report will be available for public viewing by January 1, 2007 and includes the following:

### HSERS Report

To display the costs of education, DOE expenditures are extracted from the state's Financial Management System (FMS). The FMS records the financial activity by program (prog id), organization (org id), and object codes. The prog ids are cross walked to the HSERS function and sub function, the org ids categorize school and non-school organizations, and the object codes group salary, supplies, and equipment. Once the crosswalk is complete the FMS data is imported to HSERS.

### Amount Expended by School

The amount displayed represents monies that are spent at the school for salaries, supplies, textbooks, and equipment. This includes operational costs that are recorded to capture school level expenditures for school administrative staff, teachers, educational assistants, part time tutors, substitute teachers, custodians, and cafeteria staff.

### Amount Allocated by District

The services that flow thru the district are allocated in support of school level activities that include diagnostic and counseling services, special education services, district resource teachers, and contracted services.

### Amount Allocated by State

The services that flow thru the State include two separate categories to provide support services to the schools. The State level services to the schools are for support services that directly or indirectly touches each school. State level services include student bus transportation, utilities, school lunch, network support services, and school repair and maintenance, employee fringe benefits for health fund, social security, pension accumulation, and DAGS risk management to the department.

### Non-allocable State and Complex Area Administrative Cost

The non-allocable costs for State and Complex Area administrative costs are for services provided centrally. The costs include expenditures for salary, supply, and equipment for the Board of Education, Superintendent's Office, Curriculum Support, Personnel, Business, Technology, Planning, and

Complex Area. There are expenditures incurred by other state departments on behalf of the DOE. This data is also added to HSERS:

<u>Agency</u>	<u>Service Provided</u>
Department of Accounting and General Services	Repair and Maintenance of Facilities
Department of Budget and Finance	Central Services Costs
Department of Health	Health Services
County of Maui	Student Transportation

Excluded from the per pupil cost are expenditures for Capital Improvement Projects (CIP) and debt service.

**WEB SITE:**

HSERS reports are available on the web following the steps below:

1. Go to the Department of Education Home page <http://doe.k12.hi.us/>.
2. Under the heading Public Schools clique on Other Reports <http://doe.k12.hi.us/reports.htm>.
3. Under the heading Expenditures by School you may choose the respective years reports for Hawaii Expenditure Reporting System 2005-2006.

**2004-2005 ACT 199 Expenditure Reporting**

**STATEWIDE TOTAL**

**Total DOE Appropriated** \$1,658,937,850.56 **Per Pupil** \$9,120.15 \*  
**Total DOE & Other Agencies** \$1,700,833,261.56 **Per Pupil** \$9,350.48 \*

\* Per pupil cost based on schools' official enrollment count of 181,898. Pre-kindergarten is excluded.

Function	Total
Instruction	\$ 839,452,599.02
Instructional Support	\$ 432,147,877.79
Leadership	\$ 123,961,798.52
Operations	\$ 247,056,048.05
Other Commitments	\$ 16,319,527.19

Function	Sub-Function	Total
Leadership	School Management	\$ 102,883,337.15
Leadership	District Management	\$ 8,061,702.59
Leadership	Prog. & Oper. Management	\$ 13,016,758.78
Operations	Facilities	\$ 106,594,517.79
Operations	Business Services	\$ 26,602,309.44
Operations	Non-Instruct. Pupil Svcs	\$ 113,859,220.81
Instruction	Classroom Materials	\$ 75,613,253.43
Instruction	Face-to-Face Teaching	\$ 763,839,345.59
Other Commitments	Out-of-District Obligations	\$ 16,319,527.19
Instructional Support	Pupil Support	\$ 252,957,725.82
Instructional Support	Program Support	\$ 115,291,606.35
Instructional Support	Teacher Support	\$ 63,898,545.61

Central Costs Included In Total DOE & Other Agencies Per Pupil Cost		Central Costs Not Included In Total DOE & Other Agencies Per Pupil Cost	
DOE State Administrative Costs	\$34,772,987.09	Community Schools	\$12,274,160.00
DOE Complex Area Administrative Costs	\$8,710,776.70	CIP	\$65,757,741.00
Other Agencies	\$41,895,411.00	Debt Services	\$98,377,766.00
		Fringe Benefit - Transfer to B&F	\$22,403,328.00

**2004-2005 Expenditures by School / Sub-Function**

MCKINLEY HIGH

**Total Expenditures** \$17,802,890.64

**Per Student** \$9,330.66

**School Enrollment** 1908

Function	Total	Per Student
Instruction	\$8,850,052.26	\$4,638.39
Instructional Support	\$5,494,715.03	\$2,879.83
Leadership	\$991,799.29	\$519.81
Operations	\$2,317,328.46	\$1,214.53
Other Commitments	\$148,995.60	\$78.09

Function	Sub-Function	Total	Per Student
Instruction	Classroom Materials	\$651,731.99	\$341.58
Instruction	Face-to-Face Teaching	\$8,198,320.27	\$4,296.81
Instructional Support	Program Support	\$1,527,376.96	\$800.51
Instructional Support	Pupil Support	\$3,107,598.23	\$1,628.72
Instructional Support	Teacher Support	\$859,739.84	\$450.60
Leadership	District Management	\$17,059.35	\$8.94
Leadership	Prog. & Oper. Management	\$53,730.07	\$28.16
Leadership	School Management	\$921,009.87	\$482.71
Operations	Business Services	\$48,610.66	\$25.48
Operations	Facilities	\$1,092,387.03	\$572.53
Operations	Non-Instruct. Pupil Svcs	\$1,176,330.77	\$616.53
Other Commitments	Out-of-District Obligations	\$148,995.60	\$78.09

**School Costs and Services Paid By:**

School	Complex Area Office	State Office
\$13,301,538.20	\$2,506,862.11	\$1,919,742.20