



Arizona School Boards Association

## **IMPORTANT INFORMATION FOR ASBA MEMBERS**

### **Arizona Auditor General's Report on Classroom Spending in 2009**

The Auditor General's report "Arizona Public School Districts' Dollars Spent in the Classroom Fiscal Year 2009" was released today (Feb. 25, 2010). It provides a snapshot of how Arizona's school districts are spending the funds they receive. The report categorizes dollars spent in two broad categories: "Classroom Instruction" (or "dollars spent in the classroom") and "Non-classroom." Unfortunately, because these category designations are overly simplistic, the meaning of the auditor general's findings are often misunderstood or misrepresented.

#### **MAKING SENSE OF THE CATEGORIES**

The "dollars in the classroom" category does not capture all dollars that daily and directly support and benefit students. In fact, approximately 80 percent of ALL school district expenditures are for direct services to students; this includes all "dollars in the classroom" as well as the vast majority of "non-classroom" dollars. Therefore, it must not be construed, and should not be implied, that "non-classroom" dollars are being wasted or improperly spent. Neither should any of these dollars be seen as unimportant or not directly benefitting students.

#### **SUPPORTING STUDENTS IN THE CLASSROOM & BEYOND**

For a correct interpretation of the report findings, one must understand that the "dollars spent in the classroom" category includes teachers and teachers' aides, basic classroom supplies, textbooks, software and the like, but it DOES NOT include ALL dollars spent that daily and directly support student achievement. In fact, "non-classroom dollars" is a misnomer. These dollars provide truly essential support services delivered directly to students by essential, front-line staff members including librarians, school nurses, counselors, speech pathologists, audiologists, cafeteria workers and school bus drivers. Telephone service, electricity/gas, water, waste/garbage disposal, grounds keeping and security required to simply keep schoolhouse doors open, operational and safe for student learning are also included in "non-classroom" dollars ("plant operations").

#### **PRINCIPALS, SUPERINTENDENTS & SUPPORT STAFF**

Also included in the "non-classroom" category are dollars spent at the schoolhouse level on principals, school secretaries and attendance clerks – the people that provide the support and instructional leadership for our students and teachers. Likewise, leaders at the district level, such as superintendents, business managers and staff who perform accounting, payroll, purchasing, warehousing, printing, human resources, and information technology services are counted in "non-classroom" dollars as well, despite the fact that these professionals are integral to the smooth functioning of the school system ("administration"). The amount spent on "administration" in Arizona schools is declining and is significantly lower than the national average. In 2009, just as it was in 2008, it was 9.2 %, which was 1.6 % below the national average. In 2007 it was at 9.5%, which was 1.5 % below the national average.

## **IS THERE A 'CORRECT' SPENDING RATIO?**

Attempts are being made to legislate the percentage Arizona school districts must spend on "Classroom Instruction" at 65 percent or 65 cents per dollar received. The rationale is that more money spent "in the classroom" will improve student achievement; however, research does not support this. In fact, the figure is an arbitrary one that can actually be detrimental to student success.

Spending by category – and sub-categories – must necessarily vary by district in order to appropriately reflect the particular needs and issues that each district faces. One size doesn't fit all. A large urban district and a small rural district will need to allocate their resources differently to ensure that their students succeed. A district with a majority of low-income and minority students will need to allocate resources differently than a district in an affluent, less diverse community.

It must also be noted that shifts in spending away from "classroom instruction" do not necessarily mean less support for student learning; in fact, such shifts often represent a re-allocation of resources to individually focus on what it takes for that student to be successful.

Arizona school districts also have been hit by state-level budget cuts that directly impact their local budgets. While fixed costs (such as utilities and insurance) remain constant, these reductions in state funding necessitate a shift in spending and results in fewer dollars available for direct student support. This translates to fewer dollars available for use on teacher salaries, basic classroom supplies, textbooks, workbooks, software and the like.

## **FAQS**

### **What is included in "dollars spent in the classroom" (56.9 %)?**

- Teachers and teachers' aides ("classroom personnel")
- Paper and pencils ("general instructional supplies")
- Textbooks, workbooks and software ("instructional aides")
- Field trips, athletics, choir, band ("activities")

### **What is included in "non-classroom dollars" (43.1 %)?**

- Cafeteria food and cafeteria employees to provide students breakfast and lunch ("food service")
- School buses, gas, drivers and maintenance to get students to and from school and school activities ("transportation")
- Librarians, teacher training, and the systematic planning of what is taught and learned in school ("instruction support") to ensure that students have access to high quality instruction
- Nurses, counselors, speech therapists, audiologists, English Language Learner teachers ("student support") to ensure that students learn to their fullest potential
- Telephone service, electricity/gas, water, waste/garbage disposal, grounds keeping and security required to keep schools operational and safe ("plant operations")
- At the schoolhouse level, principals, who are the instructional leaders of the school, as well as secretaries and attendance clerks ("administration")
- At the district level, superintendents, business managers and staff who perform accounting, payroll, purchasing, warehousing, printing, human resources, and information technology services ("administration") and contribute to the smooth functioning of the school system.