



HOW TO CALCULATE THE CLASSROOM DOLLAR PERCENTAGE

Definition of the classroom dollar percentage

The definition of classroom dollars is based on the same definition developed by the U.S. Department of Education's National Center for Education Statistics for "instruction." The classroom dollar percentage is the amount spent for classroom purposes divided by the total amount spent for day-to-day operations, or total operational spending. The calculation excludes monies spent for the acquisition of capital assets, such as purchasing or leasing land, buildings, and equipment; interest; and programs outside the scope of preschool through grade 12 education, such as adult education and community service programs.

Total operational spending includes classroom and nonclassroom expenses as shown below:

Classroom dollars

- **Classroom personnel**—Salaries and benefits for teachers, teachers' aides, substitute teachers, graders, and guest lecturers.
- **General instructional supplies**—Paper, pencils, crayons, etc.
- **Instructional aids**—Textbooks, workbooks, instructional software, etc.
- **Activities**—Field trips, athletics, and co-curricular activities, such as choir or band.
- **Tuition**—Paid to out-of-state and private institutions.

Nonclassroom dollars

- **Administration**—Salaries and benefits for superintendents, principals, business managers, and clerical and other staff who perform accounting, payroll, purchasing, warehousing, printing, human resource activities, and administrative technology services; and other costs related to these services and the governing board.
- **Plant operations and maintenance**—Salaries, benefits, and other costs related to equipment repair, building maintenance, custodial services, groundskeeping, and security; and costs for heating, cooling, lighting, and property insurance.
- **Food service**—Salaries, benefits, food supplies, and other costs related to preparing, transporting, and serving meals and snacks.
- **Transportation**—Salaries, benefits, and other costs related to maintaining buses and transporting students to and from school and school activities.
- **Student support services**—Salaries and benefits for attendance clerks, social workers, counselors, nurses, audiologists, and speech pathologists and other costs related to these support services to students.
- **Instruction support services**—Salaries and benefits of curriculum directors, special education directors, teacher trainers, librarians, media specialists, and instruction-related IT staff and other costs related to assisting instructional staff in delivering instruction.

Account-based description

Using school district Uniform Chart of Account's terminology, the numerator and denominator of the **classroom dollar percentage** are calculated in the following manner:

Numerator—Classroom dollars

The numerator consists of only those expenditures included in the denominator that are coded to Function 1000—Instruction (including those functions that roll up into 1000, such as 1100).

Denominator—Total operational spending (current expenditures)

The denominator consists of ALL district expenditures, including classroom and nonclassroom, **except** those described below.

*These are the **primary funds** excluded:*

- **250 & 425**—Adult Education
- **515 & 520**—Civic Center and Community School
- **575**—Unemployment Insurance (an internal service fund)
- **600's**—Capital Projects Funds with the following exceptions:
 - Include textbooks, instructional aids, and library books only (object codes 6641-6643)
- **700's**—Debt Service
- **800 and above**—Fiduciary and Proprietary Funds

Other funds' capital, debt service, and non K-12 expenditures are removed by excluding the following programs, functions, and object codes.

These programs are excluded:

- **700 and above**—Adult/Continuing Education, Community College Education, and Community Services Programs

These functions are excluded:

- **3200 and 3300**—Enterprise and Community Services Operations
- **4000 and above**—Capital, Debt Service, and Other Financing Uses

These object codes are excluded:

- **6561 & 6565**—Tuition to other Arizona school districts
- **6631**—Fair market value of donated commodities
- **6700's**—Land, Buildings, and Equipment
- **6900's**—Other Financing Uses, such as Transfers and Indirect Costs

Similar transactions that a district accounts for in other funds, programs, functions, or object codes should also be excluded.