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SCHOOL DISTRICT CURRENT OPERATING EXPENDITURES:  
A COMPARATIVE ANALYSIS OF MICHIGAN SCHOOL  
DISTRICTS HAVING A STUDENT POPULATION OF  
10,000 TO 50,000 FOR 1984-85

by

James Ross Constandt

A Dissertation  
Submitted to the  
Faculty of The Graduate College  
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requirements for the  
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Western Michigan University  
Kalamazoo, Michigan  
April 1987

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James Ross Constandt, D.P.A.

Western Michigan University, 1987

The purpose of this study was to compare line item current operating expenses among school districts in Michigan having a student population of 10,000 but less than 50,000 and to present a budget model which establishes minimum and maximum line item current operating expenses for such school districts. Line item expenditures were compared and analyzed among those school districts within the same student population grouping.

Local school districts in Michigan are categorized by the State Board of Education into 14 groupings based on pupil membership. School districts in Groups B and C were studied. Group B included four school districts that have a student population of 20,000 to 49,999, which comprised an aggregate pupil membership of 116,219 or 7% of the total student enrollment in Michigan public schools for 1984-85. Group C comprised 14 school districts having a student population of 10,000 to 19,999 and included a total pupil enrollment of 205,091 or 12% of the Michigan student membership. By comparing the line item current operating expenses in Groups B and C, all districts of more than 10,000 but less than 50,000 students throughout the lower peninsula were reviewed. This represents more than 300,000 pupils or 19%

of the total student enrollment in Michigan public schools for 1984-85.

It was concluded that comparisons could not be made in every line item because of such varied costs in the school districts and because school districts had no costs in some line items. It was also concluded that the basic data are so different by line item by school district that a budget model that establishes minimum and maximum line item current operating expenses was not possible.

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*Western Michigan University*

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This dissertation is dedicated to my mother, who has given me love, understanding, and encouragement, and in remembrance of my father, who taught me obedience, loyalty, and discipline.

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James Ross Constandt

## TABLE OF CONTENTS

ACKNOWLEDGEMENTS . . . . .	ii
LIST OF TABLES . . . . .	vii
CHAPTER	
I. THE PROBLEM . . . . .	1
Statement of the Problem . . . . .	1
Need for and Significance of the Study . . . . .	3
Organization of the Study . . . . .	7
II. REVIEW OF THE LITERATURE . . . . .	9
Introduction . . . . .	9
The Public Budget . . . . .	10
Origin of the Term "Budget" . . . . .	11
Budgetary Practices in the United States . . . . .	11
Types of Budgets . . . . .	14
Views of Critics . . . . .	17
Studies . . . . .	18
Summary . . . . .	22
III. METHODOLOGY . . . . .	24
The Comparison of Line Item Current Expenses . . . . .	24
Population of the Study . . . . .	24
The Instrument . . . . .	27
The Procedure . . . . .	43

The Budget Model . . . . .	44
The Procedure . . . . .	44
Summary . . . . .	44
IV. DATA ANALYSIS . . . . .	45
Data-Collection Population: Group B . . . . .	45
Line Item Current Operating Expense Comparisons . . .	46
Salaries . . . . .	46
Purchased Services . . . . .	54
Supplies, Materials, and Other Expenses . . . . .	62
Data-Collection Population: Group C . . . . .	69
Line Item Current Operating Expense Comparisons . . .	71
Salaries . . . . .	71
Purchased Services . . . . .	81
Supplies, Materials, and Other Expenses . . . . .	90
The Budget Model: Group B . . . . .	99
Salaries . . . . .	101
Purchased Services . . . . .	105
Supplies, Materials, and Other Expenses . . . . .	111
The Budget Model: Group C . . . . .	117
Salaries . . . . .	119
Purchased Services . . . . .	124
Supplies, Materials, and Other Expenses . . . . .	131
Summary . . . . .	139

V. SUMMARY, FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS . .	140
Summary . . . . .	140
Findings . . . . .	142
Salaries . . . . .	142
Purchased Services . . . . .	145
Supplies, Materials, and Other Expenses . . . . .	150
Salaries . . . . .	154
Purchased Services . . . . .	158
Supplies, Materials, and Other Expenses . . . . .	163
Conclusions . . . . .	168
Recommendations for Further Research . . . . .	170
APPENDIX . . . . .	171
BIBLIOGRAPHY . . . . .	188



# LIST OF TABLES

1. School District Grouping by Pupil Membership . . . . .	25
2. Group B School Districts and Enrollments . . . . .	26
3. Group C School Districts and Enrollments . . . . .	27
4. Group B School Districts and Enrollments . . . . .	46
5. Group C School Districts and Enrollments . . . . .	70
6. Salaries: Minimum and Maximum Parameters, Group B . . . . .	100
7. Purchased Services: Minimum and Maximum Parameters, Group B . . . . .	106
8. Supplies, Materials, and Other Expenses: Minimum and Maximum Parameters, Group B . . . . .	112
9. Salaries: Minimum and Maximum Parameters, Group C . . . . .	118
10. Purchased Services: Minimum and Maximum Parameters, Group C . . . . .	125
11. Supplies, Materials and Other Expenses: Minimum and Maximum Parameters, Group C . . . . .	132

## CHAPTER I

### THE PROBLEM

#### Statement of the Problem

The purposes of this study are to compare line item current operating expenses among school districts having a student population of 10,000 but less than 50,000 and to present a budget model which establishes minimum and maximum line item current operating expenses for such school districts. The budget model will permit the comparison of actual expenditures and serve as a working tool for administrators involved in a budget process.

The budget model will reflect the establishment of costs based on historical fact. Line item expenditures will be compared and analyzed among those school districts within the same student population grouping. Through the use of this budget model, administrators will be able to identify costs that appear to be inconsistent with those of comparable districts.

The budget model will create parameters for minimum and maximum amounts in each line item that will be consistent with actual costs in comparable districts. The budget model is proposed as a cost-control model that identifies costs within identified parameters of the model.

Several kinds of budgets are used by public administrators. Among them are line item budgets; performance or program budgets;

planning, programming, budgeting systems (PPBS); and zero-based budgets (ZBB). All school districts are required to submit line item budgets to the Michigan Department of Education. Through this form of fiscal presentation, expenditures are shown according to specific category. Line item budgets characterize a financial-control function. The three stages of budget development are management control, operational control, and strategic planning.

While the period from the 1900s through the middle 1930s is associated with the scientific-management school of thought, the middle 1930s to the late 1950s witnessed the management stage of budgeting. This type of budgeting, called performance or program budgeting, focused on efficiency of operation. It was evaluative in nature as it looked at the degree of efficiency of the programs analyzed. A weakness of the performance budget was that it assessed programs already in existence rather than selecting the best program among alternatives.

The third stage of the evolution process was the planning function, which lasted through the late 1960s. This budget cycle was known as Planning, Programming, Budgeting Systems (PPBS). Emphasis was placed on program selection and the attainment of long-range organizational goals. The most rational alternative was selected on a cost-benefit basis.

During the 1970s the evaluation function emerged with the coming of zero-based budgeting (ZBB). This approach emphasized the need to

justify each program each year from a zero base. Consideration is given to all programs, and funding at all levels is questioned.

This four-function evolution process has brought the budget from a routine, administrative duty to an evaluation instrument which an administrator can use to judge the efficiency and effectiveness of the programs.

This study will enable the school administrator to better evaluate the line item current operating expenses when comparing costs of other school districts. Having actual costs from the school district's financial report, the administrator will have the necessary information to begin evaluation.

#### Need for and Significance of the Study

Public administration is the study of government and its operations. Chandler (1982) defined public administration as "the process by which public resources and personnel are organized and coordinated to formulate, implement and manage public decision" (p. 24). He further commented, "Public agencies pursue the interest of the society" (p. 25). Fesler (1980) said, "Public administration is public: it is the administration of governmental affairs" (p. 9).

The Constitution of the United States makes no reference to education. The Tenth Amendment states, "The powers not delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the States respectively, or to the people" (in Huszar, Littlefield, & Littlefield, 1956, p. 83). Article VIII,

Section 2 of the Michigan Constitution guarantees the establishment of schools financed by public funds. For this reason and because local school districts are public and nonprofit, the operation of a school or the state educational agency is within the realm of public administration.

The foundation and establishment of public schools originated nearly 200 years ago in this region through the adoption of the Northwest Ordinance of 1787 by the Continental Congress. This ordinance provided the cornerstone for public school support by setting the pattern for the source of financing. Article 4 states in part,

The inhabitants and settlers in the said territory shall be subject to pay a part of the federal debt contracted or to be contracted, and a proportional part of the expenses of government, to be apportioned on them by Congress according to the same common rule and measure by which apportionments thereof shall be made on the other States; and the taxes for paying their proportion shall be paid and levied by the authority and direction of the legislatures of the district or districts, or new States, as in the original States, within the time agreed upon by the United States in Congress assembled. (in Huszar et al., 1956, p. 67)

Article 3 of the ordinance took a firm stance on education by declaring, "Religion, morality and knowledge, being necessary to good government and the happiness of mankind, schools and the means of education shall forever be encouraged" (in Huszar et al., 1956, p. 66). This language has remained in the four Michigan Constitutions dated 1835, 1850, and 1908 and the current Constitution of 1963 as Article 8, Section 2. This source additionally provides that:

The legislature shall maintain and support a system of free public elementary and secondary schools as defined by law. Every school district shall provide for the education of its pupils

without discrimination as to religion, creed, race, color or national origin. (Mich. Const. 1963, art 8, sec 2)

In recent years Michigan school districts have been experiencing serious financial difficulty. After the June 1980 school millage elections, 37 school districts were labeled as "critical" by the Michigan Department of Education staff. Critical is a designation for a school that will probably not be able to provide 180 days of instruction in the following school year because a school millage has not passed. All 37 "critical" districts, however, received voter approval in subsequent elections and remained open the entire school year.

After the June 1981 school millage elections, 30 school districts were deemed "critical." Late in 1981, three school districts faced the problem of having to close their doors because of insufficient financial support. The Alpena school district closed temporarily, and the Pontiac and Taylor school districts faced the same fate. The passage of millage issues in future elections made it possible for the schools to remain open.

After the June 1982 school millage elections, 33 school districts were viewed as "critical"; in June 1983, 13 districts; in June 1984, 10 districts; in June 1985, 13 districts; and in June 1986, 11 school districts were determined to be "critical."

The need to schedule and operate 180 days during a school year is important because State of Michigan statute Public Act 451 of 1976, the School Aid Act, requires that all school districts provide a minimum of 180 days of instruction. Failure to comply with this

requirement results in a district forfeiting 1/180 of its total state school aid for each day of failure.

The background, knowledge, experience, and skill of school administrators is varied. School business officials in Michigan schools typically fall into three categories. There are those who have advanced degrees and possess a teaching certificate, but have little or limited knowledge of business or accounting practices. Others have bachelor of arts or bachelor of science degrees, usually in liberal arts or education. They are also certified teachers but, again, may not possess business acumen. Those in a third category have no teaching degree but are skilled in finance, such as certified public accountants. There is a need to increase the knowledge and skill of school administrators in areas of public administration and about the effective use of the tools available. The budget model will be the knowledge base for the school administrator.

In presenting the proposed cost-control budget model, the following basic questions will be addressed in this study:

1. How do actual line item current operating expenses compare with each other in school districts having a student population of 20,000 to 49,999 for 1984-85?
2. How do actual line item current operating expenses compare with each other in school districts having a student population of 10,000 to 19,999 for 1984-85?

3. What are the minimum and maximum line item current operating expenses for school districts having a student population of 20,000 to 49,999 for 1984-85?

4. What are the minimum and maximum line item current operating expenses for school districts having a student population of 10,000 to 19,999 for 1984-85?

#### Organization of the Study

Chapter I presented the statement of the problem, the need for and significance of the study, and questions addressed in the study.

Chapter II presents a review of the selected literature related to budgeting and school district budgeting. There is an absence of research in the literature pertaining to the comparison of line item operating expenses among school districts. Therefore, the review examines the origin of the term "budget," the development of the United States budget and its significance to school budgeting, and studies of school budgeting and public budgeting.

Chapter III presents the procedures used to conduct the study.

Chapter IV contains an analysis of the data and the results of the questions raised. A comparison of actual line item current operating expenses among school districts within the same grouping is developed for districts having a student population of 10,000 but less than 50,000. Minimum and maximum line item current operating expenses are developed for school districts having a student population of 10,000 but less than 50,000.



Chapter V presents a summary of the study, findings, conclusions, and recommendations for further study.

## CHAPTER II

### REVIEW OF THE LITERATURE

#### Introduction

There is an absence of research in the literature pertaining to the comparison of line item operating expenses among school districts. Therefore, the review of the literature examines the origin of the term "budget" and its definition, the development of the United States budget and its significance to school budgeting, and studies of school budgeting and public budgeting.

Initially the only operating expenses made by the public school were the salaries paid to the teachers and the supplies and books used. However, as the modern school evolved and the demands of society had to be met, there became an ever-increasing need to control and monitor school expenditures. A mechanism was necessary to accomplish this. From 1870 to 1918 education costs rose sharply. In 1890 the annual cost of education per person in the United States was less than \$2. This rose steadily to an average of over \$7 in 1918. The annual per pupil cost increased from \$15 in 1885 to \$49 in 1918 and had more than doubled since 1900. With the onset of World War I, school costs doubled from 1915 to 1920.

Total expenditure per pupil costs for all public school districts in Michigan for 1984-85 were nearly \$3,400, with current operating expenses being \$2,900 per pupil.

### The Public Budget

Chandler (1982) defined a public budget as "a mechanism for controlling, managing, planning, and evaluating the activities of each governmental unit" (p. 306). Hyde and Shafritz (1978) concluded that the public budget has four major properties:

First, it is a political instrument that allocates scarce public resources among the social and economic needs of jurisdiction. Second, a budget is a managerial and/or administrative instrument. It specifies the ways and means of providing public programs and services; it establishes the costs and/or criteria by which activities are evaluated for their efficiency and effectiveness. It is the budgeting process that ensures all of the programs and activities of a jurisdiction will be reviewed or evaluated at least once during each year (or cycle). Third, a budget is an economic instrument that can direct a nation's or a state's economic growth and development. . . . Fourth, a budget is an accounting instrument that holds government officials responsible for the expenditure of the funds with which they have been entrusted. Budgets also hold governments accountable in aggregate. The very concept of a budget implies that there is a ceiling or a spending limitation, which literally (but theoretically) requires governments to live within their means. (p. 1)

Like the state and federal governments, school districts must also prepare a budget detailing projected expenditures and revenue. State of Michigan Public Act 452 of 1976 requires school districts to submit both an annual and a financial report in the form prescribed by the State Board of Education. The State Board of Education in Michigan requires that all school districts file line item budgets and expenditure reports.

### Origin of the Term "Budget"

The Constitution of the United States does not mention the term "budget." The word "budget" was derived from the old French word "bougette," meaning bag, wallet, or pouch. In England the word "budget" was commonly applied to the financial statement by the Exchequer (Rosenstengel, 1957).

### Budgetary Practices in the United States

The roots of budgetary practices in the United States can be traced back to the 14th century England when Parliament "insisted that the King spend money for the purpose for which taxes had been levied" (Johns & Morphet, 1960, p. 391). Authority to make the budget was vested with the King and his appointees until the Revolution of 1688. At that time such authority was transferred to a cabinet to prepare and present the budget to the House of Commons. "Thus it became the constitutional right of the people to control their finances through a popularly elected legislature" (Johns & Morphet, 1960, p. 392).

Although the term "budget" is not mentioned in the Constitution, Articles I and II deal with treasury finances and congressional and presidential authority. Article I, section 9 states:

No money shall be drawn from the treasury, but in consequence of appropriations made by law; and a regular statement and account of the receipts and expenditures of all public money shall be published from time to time. (U.S. Const. art I, sec. 9)

Alexander Hamilton, the first Secretary of the Treasury, acting as the finance minister of the Washington administration presented a

budget to Congress, but they ignored it because of the jealousy over power that existed between the two branches of government. Budgets have been prepared and submitted to the Congress since that time, but they were usually just a formality and not taken seriously. The Secretary of the Treasury was required to submit and present to Congress a "Book of Estimates" for departmental appropriation requests, but it was not binding and was used for discussion purposes only.

For much of the history of the United States, requests for funds by the federal agencies were just "packaged" by the Treasury Department and forwarded to Congress. Because no executive budget existed, appropriations were negotiated as best they could be.

Before the 20th century, a federal budget was unnecessary because expenditures were small. "Federal budgeting"--if it can even be called that--was primarily an exercise in getting rid of 'surplus funds' accumulated by tariff revenues or finding ways to fund major land purchases" (Hyde & Shafritz, 1978, p. 2).

In the early 1900s, New York City began "experimenting" with budgetary procedures and provided the groundwork for budget reform at the federal level. In 1910, Congress authorized the President's Commission on Economy and Efficiency, unofficially known as the Taft Commission.

The Commission's work was the first instance of the vast organization of the federal government being studied as one piece of administrative mechanism and with a view to integrating all

the agencies of the government for the most economical and efficient dispatch of public business. (Simmons & Dvorin, 1977, p. 151)

The Commission concluded its task with the publishing of a report entitled "The Need for a National Budget." This report was sent to the Senate and House of Representatives by President Taft, requesting approval on June 27, 1912. In his message to Congress, President Taft noted:

The purpose of the report which is submitted is to suggest a method whereby the President, as the constitutional head of the administration, may lay before Congress, and the Congress may consider and act on, a definite business and financial program; to have the expenditures, appropriations, and estimates so classified and summarized that their broad significance may be readily understood. (Hyde & Shafritz, 1978, p. 6)

Congress rejected the Taft Commission's recommendation because of the recurring conflict between the legislative and executive branches as to who would control the budgeting process. However, it started the impetus for an executive budget mechanism.

After World War I, in 1920, Congress passed the first bill for a national budget, but it was vetoed by President Wilson because of lack of control by the executive office. The following year a similar bill, known as the Budget and Accounting Act of 1921, was signed by President Harding.

The Budget and Accounting Act of 1921 established the federal budget process in the executive branch at the national level. The sponsors of this legislation sought to eliminate financial corruption in government by establishing public financial bureaus under the President. Once in place, the executive budget laid the foundation

for several innovations which remain today. Among them are line item budgets, competitive bidding for contracts, centralized purchasing, standard accounting procedures, and expenditure audits.

#### Types of Budgets

Several kinds of budgets are used by public administrators. Among them are line item budgets; performance or program budgets; planning, programming, budgeting systems (PPBS); and zero-based budgets (ZBB). Schick (1966) detailed the three functions of budgeting: (a) strategic planning, which focuses on the organizational goals and performance assessments; (b) management control, which deals with the effective and efficient use of resources in attaining organizational goals; and (c) operational control, which assures accountability that tasks are performed effectively and efficiently. All three functions are the ingredients for a sound government but are competitive forces in any budgetary process. This strategic planning/management control/operational control balance is depicted in the budgetary evolutionary process that has occurred in the 20th century.

The first stage, from 1920 to 1935, emphasized a system of expenditure control. It concentrated on accountability and control and featured the line item budget. This type of budget included the organization unit and the type of expenditure by category, i.e., salaries, rent, travel, and equipment. Line item budgeting reflects the scientific-management school of thought, which emphasizes

efficiency, maximum productivity, and inflexibility. The main advantage of line item budgeting, maximum control, is also its drawback. It tells the administrator how much is spent in a given category but does not focus on efficiency and effectiveness or whether the agency's goals or objectives have been met.

The second stage of the evolutionary process began with the New Deal through 1950. This period was characterized by performance or program budgeting. It focused on efficiency of operation in contrast to the dollars-and-cents objective of the line item budget. Hyde and Shafritz (1978) wrote that performance budgeting presents "purposes and objectives for which funds are being allocated, examines costs of programs and activities established to meet these objectives, and identifies and analyzes quantitative data measuring work performed and accomplishments" (p. 78). Although performance budgeting goes beyond line item budgeting in that it looks at the efficiency and effectiveness of programs, it does not select the most favorable program among all alternatives. It only assesses that which is already in place.

Schick's third stage of the evolution process was based on the planning function but gave attention to management and operational control as well. This third stage was known as Planning, Programming, Budgeting Systems (PPBS). The primary function of PPBS was program selection.

The overall purpose of PPBS was to create greater rationality in the budgeting process by requiring administrators to plan long-range organizational goals, to establish programs to attain those



goals, and to budget specific projects within those programs to make them effective. (Chandler, 1982, p. 307)

The emphasis is to identify the alternatives and to select the most rational or "best choice" after a cost-benefit analysis has been performed.

The significance of PPBS is that it brought planning a rationality into the budgeting process. Public administrators were now being made aware of the need to evaluate and review policy and program alternatives. The weakness of PPBS was that it ignored three political considerations. First, elected officials felt their control over policy decisions was being diluted by public administrators. They were not being given all of the necessary information and had no way to evaluate that which they did review. Second, planning projections under PPBS were long range, 5 to 7 years, and elected officials think in terms of the current fiscal year or of their own tenure in office. Third, PPBS ignored the fact that the most desirable program might not be the most politically advisable one.

During the 1970s a new form of budgeting emerged, called zero-based budgeting (ZBB). The Government Economy and Spending Reform Act of 1976 requires a congressional zero-based review and evaluation of government programs every 5 years. In 1977 the Office of Management and Budget through Bulletin 77-9 required federal agencies to rank their decision packages on a priority basis. ZBB emphasized the need to justify each program each year from ground zero, thus providing a means to reduce or eliminate low-priority programs.

Systematic consideration must be given to all programs in the development of budget requests. The funding need for any program at any level is questioned. The three elements that characterize this approach are the identification of decision units, the analysis of decision packages at different levels of activity and resources, and the prioritizing of such decision packages. The significance of ZBB is that it provides a mechanism for elimination of unwanted or low-priority programs.

#### Views of Critics

Wildavsky (1964) criticized PFBS and other budget methods that attempt to bring rationalism into the decision-making process. He commented that budgets of single agencies are never fully analyzed as part of the total entity or evaluated on a cost-effective basis or by rational analysis. Instead, budgets are developed incrementally, based on the previous year's budget, and are reviewed and approved on that basis. Budget reductions are often implemented on an across-the-board basis rather than on rational analysis of program efficiency or effectiveness.

Howard (1973) agreed with Wildavsky in the view that budgeting in the public sector is a noncomprehensive process that is surrounded by the political environment. It is incremental and fragmented and is concerned more with policy agreement than goal attainment. All alternatives need not be considered by the public administrators--only those that are politically feasible as to "what will go."

### Studies

The development of school budgeting closely parallels that of municipal and national budgeting. In the first two decades of the 20th century, New York City, through the New York Bureau of Municipal Research, and the Taft Commission expressed the need for the preparation of a budget.

The need for a school budget was emphasized in 1916 when George M. Baker, head of the Department of School at the University of Kentucky, surveyed school personnel in towns and cities having a population below 25,000. In the 500 to 5,000 population group, 70% replied negatively to the question, "Do you operate on the budget system?" In the 5,000 to 25,000 population category, 60% replied affirmatively, but the data were unable to tell their conception of what a "budget" was. As of 1916, Oregon was the only state obligating all of its schools to prepare an annual report and publish a school budget. Baker (1916) concluded that "there is no doubt that boards of education and superintendents, so far as they have anything to do with the matter, operate in the main on a hit and miss policy rather than on a budget plan" (p. 23).

Twente (1922) studied the school budgetary practices of 363 city school systems throughout the United States. His aim was to determine if there was consistency among school systems with regard to procedures, state- or local-imposed requirements, or budgetary practices. His findings revealed that (a) the budgetary practices of

the school systems were relatively underdeveloped and nonstandardized; (b) local school boards had to comply with a variety of requirements imposed by state and local authorities; (c) budgets for the municipalities and the school systems were being combined into a single budget rather than having separate budgets; and (d) state laws differed widely, and very little consistency could be found.

Emerson (1925) studied, among other things, the school budgets and budget procedures in every state with regard to state budget-submission requirements. He found that in all but six states some type of budget-submission requirement was mandated by the state. However, those six states mandated that an annual itemized expenditure report be submitted. This is very significant as it revealed that all states had some type of financial reporting requirement either by way of a budget submission, estimate of expenses, or an annual report.

Featherstone (1931) reported on the findings of a survey done by the faculty of Teachers College, Columbia University. In an effort to determine any consistency among school budgets, a request was sent to 130 randomly selected school superintendents throughout the United States, asking them for copies of their school budgets. One hundred twelve were returned for review. An analysis indicated that the budgets came in a variety of formats and were as diverse as the people who prepared them. Most were single sheets of paper with little analysis other than statements of anticipated income and expenditures. Featherstone concluded that (a) no general principles existed regarding the general plan of organization of the budget, (b) there

was a great diversity concerning the mechanical features of the document itself, and (c) little uniformity existed in proposed items of expenditure. Featherstone's observations revealed that although states require financial reporting there is no consensus concerning the format of the budget document or the information it should contain.

DeYoung (1932) repeated Twente's 1921 study and sampled 813 cities throughout the United States to determine the current policy guiding budget development. DeYoung summarized:

There is indeed much sound budgetary procedure, but it falls far short of its possibilities; definite improvement can be made, not only in format and content of the documents but also in the administration. (p. 129)

Twente (in DeYoung, 1932) commented on DeYoung's work, saying:

While there has been some progress toward uniformity of definitions and some agreement as to the types of material that preliminary budget statements and finally adopted budgets should contain, there is wide variation in practice between cities of the same or of different size school population. The question of adequate presentation, explanation and execution of a budget program still frequently depends upon the personality of the administrator and the composition of his board of education. Much of the financial planning depends on the administrative philosophy that dominates the executive who happens to be in control. (p. iv)

DeYoung (1932) found little improvement over the Twente (1921) study, with consistency in the beginning date of the school fiscal year. Twente indicated that 59% of the school districts began July 1, whereas DeYoung found that the rate had only increased by 4.4% some 10 years later. Another DeYoung conclusion was that although most school districts prepared the budget before the fiscal year began, 14% did not function in this manner. Large cities, over 25,000 in population,

lagged behind smaller cities in budget preparation simply because of the time needed to assemble the information. When it came to participation in preparing the budget, the superintendent was involved over 99% of the time, principals over 50%, and teachers almost 33% of the time. Board members participated 25% of the time.

The presentation of the budget data revealed that more than 70% of the budgets were typewritten, whereas another 27% were mimeographed. There was disparity in administration of the budget in DeYoung's study. In 30% of the schools, the superintendent alone authorized expenditures. In nearly half of the schools, board members and other employees had the responsibility to authorize expenditures. This clearly indicates that board members had much more responsibility in administering the budget than in its preparation.

Grose (1941) reviewed the elements of public school budgeting and determined that these elements could be reduced to fundamental principles applicable to any public school budget. He prepared a list of proposed principles from (a) an analysis of almost 400 school budgets, (b) a literature review, and (c) his own experience in budget preparation. Grose submitted these proposed principles to 19 nationally renowned school finance specialists and 13 school superintendents who prepared outstanding budgets. The organization of the principles was based on DeYoung's definition of the budget that had been accepted by most of the leading authors in the field of public school finance. DeYoung (1936) stated,

The ideal school budget contains three parts: (1) the work plan, which is a definite statement of the educational policies and program; (2) the spending plan, which is a translation of the accepted policies into proposed expenditures; and (3) the financing plan, which proposes means for meeting the cost of educational needs. (p. 7)

All 15 of Grose's (1941) proposed general principles were accepted by more than 90% of the evaluators. All 10 of the proposed work-plan principles were accepted by more than 80% of the school administrators. Seven principles were acceptable to more than 90% of the evaluators. Of the 10 spending-plan proposals, all but one were acceptable to more than 90% of the specialists and school superintendents. Most of the ten financing-plan proposals were accepted by more than 90% of the evaluators. Grose's findings were very significant. They indicated that a set of fundamental school principles had been formulated and had been accepted by recognized scholars in public school finance and leading school superintendents.

The common link in all of the studies presented is the continuing effort to research and improve school budgeting practices throughout the United States. The proposed budget model will be another instrument to improve the preparation of school budgeting.

#### Summary

The first purpose of this study was to compare line item current operating expenses among school districts. Presenting a budget model that establishes minimum and maximum line item current operating expenses was a second focus of the study. The literature related to

the two purposes of this study was reviewed and presented in this chapter.



## CHAPTER III

### METHODOLOGY

This chapter concentrates on the methods used to conduct this study. The procedures are presented in two sections. The first section addresses the first purpose of the study: to compare line item current expenses among school districts having a student population of 10,000 but less than 50,000. Specifically discussed are the population of the study, the instrument used, and data-collection procedures.

The second section of this chapter addresses the second purpose of the study: to present a budget model that establishes minimum and maximum line item current operating expenses for school districts having a student population of 10,000 but less than 50,000. The discussion focuses on the procedures used in developing the model.

#### The Comparison of Line Item Current Expenses

##### Population of the Study

Local school districts in Michigan are categorized by the State Board of Education into 14 groupings based on pupil membership. Table 1 presents school districts in Michigan by pupil membership.

School districts in Groups B and C were studied. By comparing the line item current expenses, all districts of more than 10,000

students but less than 50,000 students throughout the Lower Peninsula, representing more than 300,000 pupils and 19% of the total student enrollment in Michigan public schools for 1984-85, were reviewed.

Table 1  
School District Grouping by Pupil Membership

Group	Enrollment	No. of Districts Included
A	50,000 and over	1
B	20,000 to 49,999	4
C	10,000 to 19,999	14
D	5,000 to 9,999	45
E	4,500 to 4,999	15
F	4,000 to 4,499	17
G	3,500 to 3,999	17
H	3,000 to 3,499	26
I	2,599 to 2,999	36
J	2,000 to 2,499	50
K	1,500 to 1,999	79
L	1,000 to 1,499	87
M	500 to 999	90
N	below 500	86

Group B included four school districts, which comprised an aggregate pupil membership of 116,219 or 7% of the total student enrollment in Michigan public schools for 1984-85. Table 2 lists the school districts and their respective pupil enrollments.

Table 2  
Group B School Districts and Enrollments

School District	Enrollment
Flint City School District	33,398
Grand Rapids City School District	31,748
Lansing Public School District	25,978
Utica Community Schools	25,095

Group C comprised 14 school districts and included a total pupil enrollment of 205,091 or 12% of the pupil membership in Michigan public schools for 1984-85. Table 3 lists the school districts and their respective pupil enrollments.

Group A consisted of the Detroit Public Schools, with an enrollment of 206,790 or 12% of the pupil membership in Michigan public schools in 1984-85. The Detroit Public Schools were not considered for review because when  $\underline{n} = 1$  there was no variance.

Table 3  
Group C School Districts and Enrollments

School District	Enrollment
Ann Arbor Public Schools	14,038
Bay City School District	10,925
Dearborn City School District	12,261
Kalamazoo City School District	12,053
Livonia Public Schools	17,096
Plymouth-Canton Community Schools	15,752
Pontiac City School District	18,879
Port Huron Area School District	12,950
Saginaw City School District	17,675
Taylor School District	14,016
Troy Public School District	10,794
Warren Consolidated Schools	18,299
Waterford School District	12,833
Wayne-Westland Comm. School District	19,755

#### The Instrument

Michigan Compiled Law 380.1204 mandates that all local districts are annually required to submit a financial report to the Michigan Department of Education in a prescribed format. This instrument-collection form is entitled "ISD & LEA: Annual School District Financial Report for the Fiscal Year Ended June 30, 1985" (see Appendix),

more commonly known as "Form B." It depicts balance sheet and revenue and expenditure information.

Copies of the "Form B" prepared by the 4 school districts in Group B and the 14 school districts in Group C were used for analysis. Specifically, the current operating expenditures contained under the heading General Fund Expenditures were reviewed. This section of "Form B" consists of account or function codes 111 through 299 and the account names of the current operating expenditures. In addition, data-processing codes 100 through 2999 are used.

Three types of expenditures are shown in columnar form, plus a total column for each expenditure line item. These categories are entitled Salaries, Purchased Services and Supplies, and Materials and Other Expenses, respectively.

Current operating expenses are divided into two general categories: Instruction costs and Supporting Services costs. Instruction expenditures are further detailed into Basic Program, Added Needs, Adult/Continuing Education, Unclassified, and Employee Benefits for Instruction.

Support Services costs are divided into Support Services--Pupil, Support Services--Instructional Staff, Support Services--General Administration, Support Services--School Administration, Support Services--Business, Support Services--Central, Support Services--Other, and Employee Benefits for Support Services.

The above categories and their components are defined as follows  
(Bulletin 1022, Finance Accounting for Michigan School District, 1976,  
p. APP-1-I-1):

FUNCTION  
CODE

- 100        Instruction--Instruction includes the activities dealing directly with the teaching of pupils or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides, assistants of any type, supplies and machines which assist directly in the instructional process.
- 110        Basic Program--Instructional activities including enrichment designed primarily to prepare pupils for activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. Includes Pre-School, Elementary, Middle/Junior High, and High School which are defined below.
- 111        Elementary--Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral

characteristics considered to be needed by all pupils in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.

112        Middle/Junior High--Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.

113        High School--Learning experience concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various occupations and/or professions which normally may be achieved in the high school years.

118        Pre-School--Instructional activities in learning which normally may be achieved during the years immediately preceding kindergarten.

119        Other Basic Programs--Any basic program including enrichment other than those defined above. Expenditures for the basic classes offered in summer school should be coded under this function.

- 120        Added Needs--Instructional activities for pupils' added needs which are defined below. Expenditures during the regular school year and the summer program should be included under the same function number.
- 122        Special Education--Instructional activities designed primarily to deal with pupils having impairments requiring special needs. The special education programs area includes Preprimary, Elementary, Middle/Junior High, and High School services for pupils with mental, emotional, hearing, visual, speech, language, physical and other impairments and learning disabilities. Homebound and hospitalized programs for special education students are included in this account. Note: Homebound or hospitalized programs for pupils who are not classified as special education students should not be included in this account.
- 125        Compensatory Education--Instructional activities [that are] designed to improve the achievement in basic cognitive skills of pupils who have extraordinary need for assistance to improve their competence in such basic skills as E.S.E.A. Title I. It also includes instructional activities funded by Chapter III, Reading Support funds, as well as similar programs funded from local sources.
- 127        Vocational Education--Instructional activities which provide laboratory, simulations or instruction offered at



the secondary level, based upon individually designed learning experiences in a vocational subject preparing the student for competencies required in a recognized occupation coded in accordance with recognized and approved Office of Education (O.E.) codes.

129        Other Added Needs--Instructional activities designed primarily to deal with pupils having special needs not included in the above accounts.

130        Adult/Continuing Education--Learning experiences [that are] designed to develop knowledge and skills to meet educational objectives of adults. Programs include activities to develop the fundamental tools of learning; develop skills and appreciation for special interest; or to enrich the aesthetic qualities of life.

131        Adult Education-Basic--Learning experiences concerned with the fundamental tools of learning for adults who have never attended school or who have interrupted formal schooling and need knowledge and skills to raise their level of education. (Generally considered to include grade levels 1 through 8.)

132        Adult Education-Secondary--Learning experiences [that are] designed to develop the knowledge, skills, appreciation, attitudes and behavioral characteristics considered to be needed by adults who have interrupted

formal schooling. (Generally considered to include grade levels 9 through 12.)

133        Adult Education-Secondary Vocational--Vocational learning experiences by means of laboratory, simulation or instruction offered at the secondary high school level, based upon individually designed learning experience in a vocational subject preparing the student for competencies required in recognized and approved Office of Education (O.E.) codes.

135        Adult Education-Occupational Training or Upgrading Retraining--Learning experiences concerned with the skills and knowledge required for employment in a new occupation, to extend or update competencies or preparation for employment in a new or different occupation. (Adults who are high school graduates or who are not seeking a high school diploma.)

137        Enrichment Programs--Learning experiences designed primarily for enjoyment, without regard to vocation.

200        Supporting Services--Supporting Services are those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance Instruction and to a lesser degree, Community Services. Supporting Services exist as adjuncts for the fulfillment of the objectives of Instruction, rather than as entities within themselves.

- 210        Support Services-Pupil--Consist of those activities  
which are designed to assess and improve the well-being of  
pupils and to supplement the teaching process.
- 211        Attendance Services--Consist of those activities which  
have as their purpose the improvement of the attendance of  
pupils at school.
- 212        Guidance Services--Consist of those activities of coun-  
seling with pupils and parents, providing consultation  
with other staff members on learning problems, evaluating  
the abilities of pupils, assisting pupils in personal and  
social development, providing referral assistance, and  
working with other staff members in planning and conduct-  
ing guidance programs for pupils.
- 213        Health Services--Consist of physical and mental health  
services which are not direct instruction. Included are  
activities involved with providing pupils with appropriate  
medical, dental, nursing or other health services.
- 214        Psychological Services--Consist of those activities of  
administering psychological tests, interpreting the  
results of psychological tests, working with other staff  
members in planning school programs to meet the special  
needs of pupils as indicated by psychological tests, and  
planning and managing a program of psychological services  
including psychological counseling for the school or  
school system.

- 215        Speech Pathology and Audiology Services--Consist of those activities which have as their purpose the identification, assessment, and treatment of children with impairments in speech, hearing, and language.
- 216        Social Work Services--Consists of those activities which have as their purpose the performance of school social work activities dealing with the problems of pupils which involve the home, school, and community.
- 217        Visual Aid Services--Consists of those activities which have as their purpose the identification, assessment, and treatment of children with impairments in sight.
- 218        Teacher Consultant--Consists of those activities for special education programs and services.
- 219        Other Pupil Support Services--Consist of those activities not defined above. Examples are the work of club and class sponsors and chaperones involving student activities, room and board for students whenever necessary. Graduation and commencement expenditures should be identified with this function. This function is assigned to expenditures involving monitoring activities, such as, lunchroom monitors, hall monitors, playground monitors and crossing guards. Bus monitors are assigned to the transportation function, 255.
- 220        Support Services-Instructional Staff--Consist of activities associated with assisting the instructional staff

with the content and process of providing learning experiences for pupils.

221        Improvement of Instruction--Consists of those activities which are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging and natural learning experiences for pupils. These activities include curriculum development, techniques of instruction, child development and understanding, inservice training for instructional staff.

222        Library--Consist of those activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials, planning the use of the library by teachers and other members in their use of library books and materials, whether maintained separately or as a part of an instructional materials center. Included here are the activities for planning the use of the library by pupils and instructing pupils in their use of library books and materials, whether maintained separately or as a part of an instructional materials center or related work-study areas.

223        Audiovisual--Activities such as selecting, preparing, caring for and making available to members of the instructional staff, the equipment, films, filmstrips, transparencies, tapes, and other similar materials whether

maintained separately or as a part of an instructional materials center.

224        Educational Television--Consists of those activities of planning, programing, writing, and presenting educational programs or segments of programs by way of closed circuit or broadcast television or radio.

225        Computer-Assisted Instruction--Consists of those activities concerned with planning, programing, writing, and presenting educational programs or segments of programs which have been especially programmed for a computer to be used as the principle medium of instruction.

226        Supervision and Direction of Instructional Staff--Directing and managing the improvement of instructional services. The activities of program coordination and compliance monitoring are also included.

227        Other Educational Media Services--Consist of Educational Media Services other than those classified above.

229        Other Instructional Staff Services--Consist of activities other than those defined above to assist instructional staff.

230        Supporting Services-General Administration--Consist of those activities concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for the staff and pupils.

- 231        Board of Education--Consists of the activities of the elected body which has been created according to state law and vested with responsibilities for educational activities in a school district. Includes legal, audit and election costs or fees.
- 232        Executive Administration--Those activities associated with district-wide general or executive responsibilities, including the development and execution of school district policies through staff at all levels. Titles may include Superintendent, Associate or Assistant Superintendent, but may not be limited to such designations. These activities may be distinguished from the supervision or direction of a specific function, program or supporting service which may appropriately be charged to another specific instructional or supporting function. This function also includes activities involving community relations and state and federal relations. When two or more functions are directed by the same individual, the services of that individual's office may be prorated between the functions concerned.
- 240        School Administration--Consists of those activities concerned with overall administrative responsibility for a single school.
- 241        Office of the Principal--Activities performed by the principal, assistant principal and other assistants in the

general supervision of all operations of the school building; evaluation of staff members of the school; supervision and maintenance of the school records are included under this function, along with clerical staff for these activities.

249       Other Support Services-School Administration--Other activities of school administration not defined above.

250       Business--Activities concerned with purchasing, paying transporting, exchanging and maintaining goods and services for the school district. Included are the fiscal, acquisition of facilities, operation and maintenance and internal services for operating all schools.

252       Fiscal Services--Consist of those activities concerned with the fiscal operations of the school system. This service includes budgeting, receiving and disbursing, financial accounting, payroll, purchasing, inventory control, internal auditing.

253       School Plant Planning--Consists of those activities concerned with the acquisition of land and buildings, remodeling buildings, and construction of buildings and additions to buildings, initial installation or extension of service systems and other built-in equipment, and improvements to sites.

254       Operation and Maintenance of Plant--Consists of those activities concerned with keeping the physical plant open,



comfortable and safe for use, and keeping the grounds, buildings and equipment in an effective working condition and state of repair. This includes activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. All utility expenditures such as electricity, heating (metered or bulk supply), water and sewage waste and trash disposal and telephone switchboard is not included here but under function 257, Internal Services. Building security is included under this function.

255        Pupil Transportation Services--Consists of those activities concerned with the conveyance of pupils to and from school, as provided by state law. It includes trips between home and school or trips to school activities. This account includes the amortization of bus costs. All other direct costs related to pupil transportation should be included under this function, i.e., physical exams, workshops, and conferences, uniforms, school bus driver licenses, vehicle licenses, awards, bus monitors, etc.

256        Food Services--Consist of those activities concerned with providing food to pupils and staff in a school or school system. This service includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.

- 257        Internal Services--Consist of those activities concerned with storing and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the school system, central mail service and the operation of the central switchboard.
- 259        Other Business Services--This function is assigned to those kinds of transactions that should not be identified to any of the business activities defined above. The transactions to be included are interest on debt, insurance on general property, judgments, taxes abated and written off, public liability insurance, etc.
- 260        Central--Activities other than general administration which support each of the other instructional and supporting service programs.
- 262        Planning, Research, Development, and Evaluation--Consists of those activities, on a system-wide basis, associated with conducting and managing programs of planning, research, development, and evaluation for a school system.
- 263        Information Services--Consist of those activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.

264        Staff/Personnel Services--Consist of those activities  
concerned with maintaining an efficient staff for the  
school system. It includes such activities as recruiting  
and placement, staff transfers, in-service training,  
health services, staff accounting, and staff.

265        Statistical Services--Consist of those activities  
concerned with manipulating, relating, and describing  
statistical information.

266        Data Processing Services--Consist of those activities  
concerned with preparing data for storage, storing data,  
and retrieving them for reproduction as information for  
management and reporting when this service is provided by  
the district in its own facilities.

269        Other Central Services--Central services not defined  
above.

290        Other Supporting Services--Activities of any supporting  
service or classification of services, general in nature,  
which cannot be classified in the preceding service areas.

291        Student Activities--Consist of those activities  
concerned with financing the student organizations which  
are under the supervision of the school.

292        Bookstore Activities--Consists of those activities con-  
cerned with financing the bookstore activities which are  
under the supervision of the school.

- 293            Athletic Activities--Consists of those activities concerned with financing the athletic programs which are under the supervision of the school.
- 294            Endowment Activities--Consists of those activities concerned with the purpose of expending monies for the purpose stated in the Endowment.

#### The Procedure

In comparing the actual current operating expenses by line item for Groups B and C, the following procedure was used. Initially, the current operating expenditures for each line item of each district in Groups B and C, respectively, were listed. These amounts for Groups B and C, respectively, were totaled and a mean average derived. Then, one standard deviation from the mean was determined. By applying this standard deviation of plus or minus 1, it could be determined which line items by school district fell within and outside these parameters. The standard deviation formula is the square root of the average squared deviation of the data from the mean. One standard deviation from the mean in each direction comprises approximately 68.26% of all values in a normal distribution. Those line item current operating expenditures by school district that fell outside the plus or minus 1 standard deviation parameter were identified.

## The Budget Model

### The Procedure

The line item current operating expenses were totaled by category within Instruction and Supporting Services costs. A mean average and standard deviation were derived. Then, 1 standard deviation from the mean was determined. By applying this standard deviation of plus or minus 1, the lower and upper parameters could be determined. These lower and upper parameters by total category were divided by the mean of the total Instruction and total Supporting Services costs, respectively. This gave the lower and upper percentage ranges of total Instruction and total Supporting Services, respectively. By having these percentage parameters, a model was created so school districts can compare their cost to those of others in their grouping. This procedure was completed for Salaries; Purchased Services; and Supplies, Material and Other Expenses.

### Summary

This chapter presented a description of the methods used to conduct this study. Methods were presented in two sections: methods relating to comparing line item current expenses among school districts and methods relating to presenting a budget model which establishes minimum and maximum line item current operating expenses.

## CHAPTER IV

### DATA ANALYSIS

This chapter reports the findings of the study. The two purposes of this study were: (a) to compare line item current operating expenses among school districts and (b) to present a budget model that establishes minimum and maximum line item current operating expenses for school districts having a student population of 10,000 but less than 50,000. The first section of this chapter presents the results of the comparative examination of line item current operating expenses among school districts and the two questions related to the first purpose of the study. The final section presents a budget model that establishes minimum and maximum line item current operating expenses with respect to the two questions related to the second purpose of the study.

#### Data-Collection Population: Group B

One group of school districts, with a population of 20,000 to 49,999, was used to collect data for the first purpose of the study. This group, Group B, includes four school districts which comprise an aggregate pupil membership of 116,219 or 7% of the total student enrollment in Michigan public schools for 1984-85. Table 4 presents school districts in Group B participating in the study and enrollment membership.

Table 4  
Group B School Districts and Enrollment

School District	Enrollment
Flint City School District	33,398
Grand Rapids City School District	31,748
Lansing Public School District	25,978
Utica Community Schools	25,095

#### Line Item Current Operating Expense Comparisons

A basic question addressed in this study was: How do actual line item current operating expenses compare with each other in school districts having a student population of 20,000 to 49,999 for 1984-85? An analysis of the comparisons follows.

#### Salaries

##### Instruction

Basic Programs. (a) Elementary: The mean aggregate was \$15,319,700 with a standard deviation of \$2,250,590. The salaries for Flint were above the standard deviation at \$18,637,637 while those of Grand Rapids, Lansing, and Utica were within one standard deviation of the mean. (b) Middle/junior high: The mean aggregate was \$6,234,945

with a standard deviation of \$1,723,205. The salaries for Utica were above the standard deviation at \$8,386,193 while those of Grand Rapids were below one standard deviation at \$4,219,822. The salaries of Flint and Lansing were within one standard deviation of the mean.

(c) High school: The mean aggregate was \$8,532,931 with a standard deviation of \$1,447,5357. The salaries for Utica were above one standard deviation at \$10,668,296 while those of Flint, Grand Rapids, and Lansing were within one standard deviation of the mean. (d) Pre-school: No school district had costs in this category. (e) Other basic programs: The mean aggregate was \$577,127 with a standard deviation of \$950,502. This occurred because of such varied costs in the school districts. The salaries for Flint were \$1,989,222, Grand Rapids \$291,342, and Utica \$27,944. Lansing had no costs in this category.

Added Needs. (a) Special education: The mean aggregate was \$6,209,906 with a standard deviation of \$2,616,495. The salaries for Grand Rapids were above one standard deviation at \$9,158,758 while those of Utica were below one standard deviation at \$2,840,175. The salaries for Flint and Lansing were within one standard deviation of the mean. (b) Compensatory education: The mean aggregate was \$2,083,541 with a standard deviation of \$1,239,718. The salaries for Utica were below one standard deviation at \$389,853. The salaries for Flint, Grand Rapids, and Lansing were within one standard deviation of the mean. (c) Vocational education: The mean aggregate was \$744,525



with a standard deviation of \$614,209. The salaries for Lansing were above one standard deviation at \$1,492,960 while those of Utica were below one standard deviation at \$105,763. The salaries for Flint and Grand Rapids were within one standard deviation of the mean.

(d) Other added needs: The mean aggregate was \$181,959 with a standard deviation of \$342,557. This occurred because of such varied costs in the school districts. The salaries for Flint were \$25,998, Grand Rapids \$695,526, and Lansing \$6,311. Utica had no costs in this category.

Adult/Continuing Education. (a) Basic: The mean aggregate was \$795,012 with a standard deviation of \$603,513. The salaries for Grand Rapids were above one standard deviation at \$1,623,881 while those of Flint, Lansing, and Utica were within one standard deviation of the mean. (b) Secondary: The mean aggregate was \$2,086,419 with a standard deviation of \$2,800,945. This occurred because of such varied costs in school districts. The salaries for Flint were \$1,452,219, Grand Rapids \$6,192,602, and Lansing \$700,855. Utica had no costs in this category. (c) Secondary vocational: Only Flint had costs in this category. The costs for Flint were \$403,533. (d) Occupational training: Only Flint and Lansing had costs in this category. The salaries for Flint were \$479,771, and those for Lansing were \$74,748. (e) Enrichment: The mean aggregate was \$45,549 with a standard deviation of \$52,618. This occurred because of such varied costs in the school districts. The salaries for Flint were \$243,

Grand Rapids \$96,037, and Lansing \$85,916. Utica had no costs in this category.

Unclassified. Only Lansing and Utica had costs in this category. The salaries for Lansing were \$551,117, and those of Utica were \$111,812.

Employee Benefits for Instruction. Salary costs were not applicable in this category.

Supporting Services

Support Services--Pupil. (a) Attendance services: The mean aggregate was \$228,192 with a standard deviation of \$180,726. The salaries for Flint were above one standard deviation at \$458,482 while those of Grand Rapids, Lansing, and Utica were within one standard deviation of the mean. (b) Guidance services: The mean aggregate was \$1,730,011 with a standard deviation of \$797,414. The salaries for Flint were above one standard deviation at \$2,904,124 while those of Grand Rapids, Lansing, and Utica were within one standard deviation of the mean. (c) Health services: The mean aggregate was \$378,100 with a standard deviation of \$243,791. The salaries for Flint were above one standard deviation at \$649,061 while those of Utica were below one standard deviation at \$58,586. The salaries of Grand Rapids and Lansing were within one standard deviation of the mean. (d) Psychological services: The mean aggregate was \$402,856 with a standard deviation of \$114,237. The salaries for Grand Rapids were above one

standard deviation at \$547,608 while the salaries for Utica were below one standard deviation at \$271,293. The salaries for Flint and Lansing were within one standard deviation of the mean. (e) Speech, pathology, audiology: The mean aggregate was \$518,435 with a standard deviation of \$418,120. The salaries for Grand Rapids were above one standard deviation at \$1,019,220. The salaries for Lansing and Utica were within one standard deviation of the mean. Flint had no costs in this category. (f) Social work services: The mean aggregate was \$606,582 with a standard deviation of \$307,640. The salaries for Flint were above one standard deviation at \$921,565 while those of Utica were below one standard deviation at \$293,647. The salaries for Grand Rapids and Lansing were within one standard deviation of the mean. (g) Visual aid services: The mean aggregate was \$21,964 with a standard deviation of \$14,717. The salaries for Flint, Grand Rapids, and Lansing were within one standard deviation of the mean. Utica had no costs in this category. (h) Teacher consultants: Flint had the only costs in this category. The salaries for Flint were \$986,891. (i) Other pupil services: The mean aggregate was \$802,375 with a standard deviation of \$373,710. The salaries for Utica were below one standard deviation at \$304,887. The salaries for Flint, Grand Rapids, and Lansing were within one standard deviation of the mean.

Support Services--Instructional Staff. (a) Improvement of instruction: The mean aggregate was \$1,394,594 with a standard deviation of \$1,256,889. All four school districts were within one

standard deviation of the mean. (b) Library: The mean aggregate was \$860,122 with a standard deviation of \$486,253. The salaries for Utica were above one standard deviation at \$1,390,646 while those of Grand Rapids were below one standard deviation at \$350,970. The salaries for Flint and Lansing were within one standard deviation of the mean. (c) Audio-visual: The mean aggregate was \$184,420 with a standard deviation of \$138,846. The salaries for Flint were above one standard deviation at \$334,260 while those of Lansing and Utica were within one standard deviation of the mean. Grand Rapids had no costs in this category. (d) Educational television: Only Flint and Utica had costs in this category. The salaries for Flint were \$207,976, and those of Utica were \$31,614. (e) Computer-assisted instruction: Only Flint had costs in this category. The salaries for Flint were \$26,160. (f) Supervision direction--instructional staff: The mean aggregate was \$1,656,933 with a standard deviation of \$1,753,892. This occurred because of such varied costs in the school districts. The salaries for Flint were \$275,261, Grand Rapids \$4,165,953, Lansing \$1,534,141, and Utica \$652,378. (g) Other educational media services: The mean aggregate was \$97,995 with a standard deviation of \$92,393. The salaries for Flint were above one standard deviation at \$222,888 while those of Grand Rapids and Lansing were within one standard deviation of the mean. Utica had no costs in this category. (h) Other instructional staff services: The mean aggregate was \$270,605 with a standard deviation of \$312,968. This occurred because of such varied costs in the school districts. The salaries for Flint

were \$7,803, Grand Rapids \$469,139, and Lansing \$605,477. Utica had no costs in this category.

Support Services--General Administration. (a) Board of education: The mean aggregate was \$5,169 with a standard deviation of \$5,528. This occurred because of such varied costs in the school districts. The salaries for Flint were \$1,767, Lansing \$12,339, and Utica \$6,570. Grand Rapids had no costs in this category. (b) Executive administration: The mean aggregate was \$510,029 with a standard deviation of \$304,192. The salaries for Flint were above one standard deviation at \$928,003 while those of Utica were below one standard deviation at \$204,433. The salaries for Grand Rapids and Lansing were within one standard deviation of the mean.

Support Services--School Administration. (a) Office of the principal: The mean aggregate was \$4,259,809 with a standard deviation of \$1,644,044. The salaries for Flint were above one standard deviation at \$6,690,573, while those of Grand Rapids, Lansing, and Utica were within one standard deviation of the mean. (b) Other school administration: Only Flint had costs in this category. The salaries for Flint were \$64,930.

Support Services--Business. (a) Fiscal services: The mean aggregate was \$565,048 with a standard deviation of \$136,174. The salaries for Lansing were above one standard deviation at \$715,857 while those of Utica were below one standard deviation at \$396,370. The salaries for Flint and Grand Rapids were within one standard

deviation of the mean. (b) School plant planning: Only Grand Rapids and Lansing had costs in this category. The salaries for Grand Rapids were \$17,559 while the salaries for Lansing were \$31,800. (c) Operation and maintenance of plant: The mean aggregate was \$6,088,293 with a standard deviation of \$1,269,933. The salaries for Flint were above one standard deviation at \$7,515,602 while the salaries for Utica were below one standard deviation at \$4,541,767. The salaries for Lansing and Grand Rapids were within one standard deviation of the mean. (d) Pupil transportation services: The mean aggregate was \$1,874,872 with a standard deviation of \$644,309. The salaries for Flint were above one standard deviation at \$2,618,043 while those of the other districts were within one standard deviation of the mean. (e) Internal services: Only Lansing and Utica had costs in this category. The salaries for Lansing were \$324,927 while those of Utica were \$116,159. (f) Other business services: No school district had costs in this category.

Support Services--Central. (a) Planning, research, develop, and evaluation: The mean aggregate was \$189,763 with a standard deviation of \$131,338. The salaries for Flint, Grand Rapids, and Lansing were within one standard deviation of the mean. Utica had no costs in this category. (b) Information services: The mean aggregate was \$66,851 with a standard deviation of \$48,835. The salaries for Flint, Lansing, and Utica were within one standard deviation of the mean. Grand Rapids had no costs in this category. (c) Staff services: The mean

aggregate was \$361,233 with a standard deviation of \$74,801. The salaries for Utica were below one standard deviation at \$254,026 while those of Flint, Grand Rapids, and Lansing were within one standard deviation of the mean. (d) Statistical services: No school district had costs in this category. (e) Data-processing services: The mean aggregate was \$222,526 with a standard deviation of \$215,698. The salaries for Flint were above one standard deviation at \$438,940 while those for Lansing and Utica were within one standard deviation of the mean. Grand Rapids had no costs in this category. (f) Other central services: Only Flint and Grand Rapids had costs in this category. The salaries for Flint were \$1,229,495 while those of Grand Rapids were \$29,500.

Support Services--Other. The mean aggregate was \$290,042 with a standard deviation of \$554,173. This occurred because of such varied costs in the school districts. The salaries for Flint were \$25,603, Grand Rapids \$13,411, and Lansing \$1,121,154. Utica had no costs in this category.

Employee Benefits--Support Services. Salary costs were not applicable in this category.

#### Purchased Services

##### Instruction

Basic Programs. (a) Elementary. The mean aggregate was \$25,361 with a standard deviation of \$24,452. The costs for Grand Rapids were

above one standard deviation at \$60,479 while those of Flint, Lansing, and Utica were within one standard deviation of the mean. (b) Middle/junior high: The mean aggregate was \$7,375 with a standard deviation of \$9,980. This occurred because of such varied costs in the school districts. The costs for Flint were \$6,173, Lansing \$21,817, and Utica \$1,510. Grand Rapids had no costs in this category. (c) High school: The mean aggregate was \$46,223 with a standard deviation of \$33,364. The costs for Flint were above one standard deviation at \$80,352 while those of Grand Rapids were below one standard deviation at \$4,863. The costs for Lansing and Utica were within one standard deviation of the mean. (d) Pre-school: No school district had costs in this category. (e) Other basic programs: Only Flint and Grand Rapids had costs in this category. The costs for Flint were \$6,983 while those of Grand Rapids were \$937.

Added Needs. (a) Special education: The mean aggregate was \$43,455 with a standard deviation of \$68,387. This occurred because of such varied costs in the school districts. The costs for Grand Rapids were \$2,665, Lansing \$26,714, and Utica \$144,439. Flint had no costs in this category. (b) Compensatory education: The mean aggregate was \$52,305 with a standard deviation of \$66,482. This occurred because of such varied costs in the school districts. The costs for Flint were \$50,879, Grand Rapids \$146,545, and Flint \$11,797. Utica had no costs in this category. (c) Vocational education: The mean aggregate was \$13,562 with a standard deviation of \$13,798. This



occurred because of the varied costs in the school districts. The costs for Flint were \$5,675, Grand Rapids \$385, Lansing \$13,626, and Utica \$16,563. (d) Other added needs: The mean aggregate was \$2,447 with a standard deviation of \$4,211. This occurred because of such varied costs in the school districts. Flint had costs of \$850, Grand Rapids \$8,739, and Lansing \$198. Utica had no costs in this category.

Adult/Continuing Education. (a) Basic: The mean aggregate was \$3,187 with a standard deviation of \$5,461. This occurred because of such varied costs in the school districts. Grand Rapids had costs of \$200, Lansing \$1,206, and Utica \$11,340. Flint had no costs in this category. (b) Secondary: The mean aggregate was \$11,798 with a standard deviation of \$16,867. This occurred because of such varied costs in the school districts. Flint had costs of \$2,375, Grand Rapids \$36,556, and Lansing \$8,260. Utica had no costs in this category. (c) Secondary vocational: No school district had costs in this category. (d) Occupational training: Only Flint and Lansing had costs in this category. Flint had costs of \$27,519 while Lansing had costs of \$3,496. (e) Enrichment: Only Lansing had costs in this category. The costs for Lansing were \$1,849.

Unclassified. The mean aggregate was \$9,897 with a standard deviation of \$11,443. This occurred because of such varied costs in the school districts. The costs for Flint were \$17,531, Lansing \$210, and Utica \$21,845. Grand Rapids had no costs in this category.

Employee Benefits for Instruction. Purchased-services costs were not applicable in this category.

Supporting Services

Support Services--Pupil. (a) Attendance services: The mean aggregate was \$2,449 with a standard deviation of \$2,466. This occurred because of such varied costs in the school districts. The costs for Grand Rapids were \$5,748, Lansing \$1,314, and Utica \$2,734. Flint had no costs in this category. (b) Guidance services: The mean aggregate was \$21,758 with a standard deviation of \$42,271. This occurred because of such varied costs in the school districts. The costs for Flint were \$298, Grand Rapids \$85,155, and Lansing \$1,577. Utica had no costs in this category. (c) Health services: The mean aggregate was \$50,899 with a standard deviation of \$85,604. This occurred because of such varied costs in the school districts. The costs for Flint were \$7,634, Grand Rapids \$179,025, Lansing \$15,377, and Utica \$1,560. (d) Psychological services: The mean aggregate was \$1,511 with a standard deviation of \$1,339. The costs for Grand Rapids were above one standard deviation at \$3,238 while the costs for Lansing and Utica were within one standard deviation of the mean. Flint had no costs in this category. (e) Speech, pathology, audiology: Only Grand Rapids and Lansing had costs in this category. The costs for Grand Rapids were \$230 while those of Lansing were \$3,830. (f) Social work services: The mean aggregate was \$4,667 with a standard deviation of \$7,419. This occurred because of such varied

costs in the school districts. The costs for Grand Rapids were \$2,609, Lansing \$15,662, and Utica \$398. Flint had no costs in this category. (g) Visual aid services: Only Flint and Lansing had costs in this category. The costs for Flint were \$500 while those of Lansing were \$963. (h) Teacher consultants: No school district had costs in this category. (i) Other pupil services: The mean aggregate was \$16,816 with a standard deviation of \$17,821. This occurred because of such varied costs in the school district. Flint had costs of \$37,013, Grand Rapids \$3,803, and Lansing \$26,447. Utica had no costs in this category.

Support Services--Instructional Staff. (a) Improvement of instruction: The mean aggregate was \$114,985 with a standard deviation of \$53,809. The costs for Utica were below one standard deviation at \$34,291 while the costs for Flint, Grand Rapids, and Lansing were within one standard deviation of the mean. (b) Library: No school district had costs in this category. (c) Audio-visual: Only Lansing had costs in this category. The costs for Lansing were \$15,174. (d) Educational television: Only Flint and Lansing had costs in this category. The costs for Flint were \$6,312 while those of Lansing were \$600. (e) Computer-assisted instruction: Only Flint and Utica had costs in this category. The costs for Flint were \$59,744 while those of Utica were \$778. (f) Supervision direction--instructional staff: The mean aggregate was \$103,030 with a standard deviation of \$140,671. This occurred because of such varied costs in the school districts. The costs for Flint were \$96, Grand Rapids

\$300,532, Lansing \$107,180, and Utica \$4,313. (g) Other educational media services: The mean aggregate was \$561 with a standard deviation of \$609. This occurred because of such varied costs in the school districts. The costs for Flint were \$916, Grand Rapids \$94, and Lansing \$1,235. Utica had no costs in this category. (h) Other instructional staff services: The mean aggregate was \$42,560 with a standard deviation of \$53,195. This occurred because of such varied costs in the school districts. The costs for Flint were \$113,661, Grand Rapids \$3,642, and Lansing \$52,939. Utica had no costs in this category.

Support Services--General Administration. (a) Board of education: The mean aggregate was \$78,552 with a standard deviation of \$52,841. The costs for Grand Rapids were below one standard deviation at \$10,961 while those of Flint, Lansing, and Utica were within one standard deviation of the mean. (b) Executive administration: The mean aggregate was \$23,571 with a standard deviation of \$18,605. The costs for Grand Rapids were above one standard deviation at \$45,537 while those of Flint were below one standard deviation at \$40. The costs for Lansing and Utica were within one standard deviation of the mean.

Support Services--School Administration. (a) Office of the principal: The mean aggregate was \$44,264 with a standard deviation of \$23,908. The costs for Grand Rapids were above one standard deviation at \$73,559 while those of Utica were below one standard deviation

at \$18,434. The costs for Flint and Lansing were within one standard deviation of the mean. (b) Other school administration: No school district had costs in this category.

Support Services--Business. (a) Fiscal services: The mean aggregate was \$90,875 with a standard deviation of \$148,663. This occurred because of such varied costs in the school districts. The costs for Flint were \$2,841, Grand Rapids \$313,013, Lansing \$13,451, and Utica \$34,195. (b) School plant planning: Only Grand Rapids and Lansing had costs in this category. The costs for Grand Rapids were \$690 while Lansing had \$110. (c) Operation and maintenance of plant: The mean aggregate was \$5,046,729 with a standard deviation of \$1,586,818. The costs for Flint were above one standard deviation at \$7,340,120 while those of Grand Rapids, Lansing, and Utica were within one standard deviation of the mean. (d) Pupil transportation services: The mean aggregate was \$555,816 with a standard deviation of \$294,636. The costs for Utica were below one standard deviation at \$113,937 while those of Flint, Grand Rapids, and Lansing were within one standard deviation of the mean. (e) Internal services: Only Lansing had costs in this category. The costs for Lansing were \$26,536. (f) Other business services: The mean aggregate was \$202,376 with a standard deviation of \$215,935. This occurred because of such varied costs in the school districts. The costs for Flint were \$506,474, Lansing \$126,236, and Utica \$176,794. Grand Rapids had no costs in this category.

Support Services--Central. (a) Planning, research, develop, and evaluation: The mean aggregate was \$66,941 with a standard deviation of \$110,767. This occurred because of such varied costs in the school districts. The costs for Flint were \$25,384, Grand Rapids \$232,352, and Lansing \$10,029. Utica had no costs in this category. (b) Information services: The mean aggregate was \$30,861 with a standard deviation of \$21,218. The costs for Utica were above one standard deviation at \$55,584 while those of Flint, Grand Rapids, and Lansing were within one standard deviation of the mean. (c) Staff services: The mean aggregate was \$29,628 with a standard deviation of \$32,641. This occurred because of such varied costs in the school districts. The costs for Flint were \$4,495, Grand Rapids \$41,039, Lansing \$70,696, and Utica \$2,280. (d) Statistical services: No school district had costs in this category. (e) Data-processing services: The mean aggregate was \$156,958 with a standard deviation of \$200,199. This occurred because of such varied costs in the school districts. The costs for Flint were \$431,418, Lansing \$179,971, and Utica \$16,442. Grand Rapids had no costs in this category. (f) Other central services: Only Flint and Lansing had costs in this category. The costs for Flint were \$89,796, and those of Lansing were \$1,210.

Support Services--Other. Only Flint and Lansing had costs in this category. The costs for Flint were \$250,931, and those of Lansing were \$697.

Employee Benefits--Support Services. Purchased-services costs were not applicable in this category.

Supplies, Materials, and Other Expenses

Instruction

Basic Programs. (a) Elementary: The mean aggregate was \$629,355 with a standard deviation of \$224,086. The costs for Grand Rapids were above one standard deviation at \$906,624 while those of Lansing were below one standard deviation at \$394,922. The costs for Flint and Utica were within one standard deviation of the mean. (b) Middle/junior high: The mean aggregate was \$234,857 with a standard deviation of \$13,684. The costs for Utica were above one standard deviation at \$254,434 while those of Flint, Grand Rapids, and Lansing were within one standard deviation of the mean. (c) High school: The mean aggregate was \$383,774 with a standard deviation of \$118,207. The costs for Lansing were below one standard deviation at \$239,186 while those of Flint, Grand Rapids, and Utica were within one standard deviation of the mean. (d) Pre-school: No school district had costs in this category. (e) Other basic programs: The mean aggregate was \$25,254 with a standard deviation of \$44,328. This occurred because of such varied costs in the school districts. The costs for Flint were \$91,483, Grand Rapids \$8,729, and Utica \$805. Lansing had no costs in this category.

Added Needs. (a) Special education: The mean aggregate was \$88,031 with a standard deviation of \$38,351. The costs for Grand Rapids were above one standard deviation at \$126,804 while those for Utica were below one standard deviation at \$35,144. The costs for Flint and Lansing were within one standard deviation of the mean. (b) Compensatory education: The mean aggregate was \$94,595 with a standard deviation of \$84,768. The costs for Flint were above one standard deviation at \$213,438 while those of Grand Rapids, Lansing, and Utica were within one standard deviation of the mean. (c) Vocational education: The mean aggregate was \$67,476 with a standard deviation of \$38,404. The costs for Flint were below one standard deviation at \$15,569 while those of Grand Rapids, Lansing, and Utica were within one standard deviation of the mean. (d) Other added needs: The mean aggregate was \$5,617 with a standard deviation of \$7,602. This occurred because of such varied costs in the school districts. The costs for Flint were \$5,528, Grand Rapids \$16,392, and Lansing \$543. Utica had no costs in this category.

Adult/Continuing Education. (a) Basic: The mean aggregate was \$41,269 with a standard deviation of \$20,742. The costs for Utica were above one standard deviation at \$64,691 while those of Flint were below one standard deviation at \$19,511. The costs for Grand Rapids and Lansing were within one standard deviation of the mean. (b) Secondary: The mean aggregate was \$89,651 with a standard deviation of \$98,083. This occurred because of such varied costs in the school districts. The costs for Flint were \$94,890, Grand Rapids



\$224,683, and Lansing \$39,031. Utica had no costs in this category. (c) Secondary vocational: Only Flint had costs in this category. The costs for Flint were \$30,676. (d) Occupational training: Only Flint and Lansing had costs in this category. The costs for Flint were \$137,837 and Lansing \$1,911. (e) Enrichment: Only Grand Rapids and Lansing had costs in this category. The costs for Grand Rapids were \$8,750, and those of Lansing were \$31,471.

Unclassified: Only Lansing and Utica had costs in this category. The costs for Lansing were \$115, and those of Utica were \$4,141.

Employee Benefits for Instruction. The mean aggregate was \$6,530,591 with a standard deviation of \$958,056. The costs for Flint were above one standard deviation at \$7,559,531 while those of Utica were below one standard deviation at \$5,361,708. The costs for Grand Rapids and Lansing were within one standard deviation of the mean.

#### Supporting Services

Support Services--Pupil. (a) Attendance services: The mean aggregate was \$13,820 with a standard deviation of \$19,234. This occurred because of such varied costs in the school districts. The costs for Flint were \$11,931, Grand Rapids \$41,572, and Utica \$1,776. Lansing had no costs in this category. (b) Guidance services: The mean aggregate was \$4,636 with a standard deviation of \$2,999. The costs for Utica were below one standard deviation at \$462 while those of Flint, Grand Rapids, and Lansing were within one standard deviation

of the mean. (c) Health services: The mean aggregate was \$5,286 with a standard deviation of \$3,261. The costs for Grand Rapids were above one standard deviation at \$9,435 while those of Utica were below one standard deviation at \$1,852. The costs for Flint and Lansing were within one standard deviation of the mean. (d) Psychological services: The mean aggregate was \$5,784 with a standard deviation of \$7,396. This occurred because of such varied costs in the school districts. The costs for Flint were \$2,697, Grand Rapids \$16,634, Lansing \$3,734, and Utica \$71. (e) Speech, pathology, audiology: The mean aggregate was \$3,234 with a standard deviation of \$4,526. This occurred because of such varied costs in the school districts. The costs for Grand Rapids were \$9,649, Lansing \$3,189, and Utica \$96. Flint had no costs in this category. (f) Social work services: The mean aggregate was \$2,399 with a standard deviation of \$1,859. The costs for Flint, Grand Rapids, and Lansing were within one standard deviation of the mean. Utica had no costs in this category. (g) Visual aid services: Only Flint and Lansing had costs in this category. The costs for Flint were \$971 while those of Lansing were \$473. (h) Teacher consultants: No school district had costs in this category. (i) Other pupil services: The mean aggregate was \$15,451 with a standard deviation of \$10,167. The costs for Flint were below one standard deviation at \$4,080 while those for Grand Rapids, Lansing, and Utica were within one standard deviation of the mean.

Support Services--Instructional Staff. (a) Improvement of instruction: The mean aggregate was \$49,292 with a standard deviation of \$51,831. This occurred because of such varied costs in the school districts. The costs for Flint were \$121,680, Grand Rapids \$48,240, Lansing \$25,326, and Utica \$1,922. (b) Library: The mean aggregate was \$83,425 with a standard deviation of \$31,172. The costs for Lansing were below one standard deviation at \$39,865 while those of Flint, Grand Rapids, and Utica were within one standard deviation of the mean. (c) Audio-visual: The mean aggregate was \$48,961 with a standard deviation of \$8,238. The costs for Flint were above one standard deviation at \$61,201 while those of Grand Rapids, Lansing, and Utica were within one standard deviation of the mean. (d) Educational television: Only Flint and Lansing had costs in this category. The costs for Flint were \$31,405 while those of Lansing were \$14,092. (e) Computer-assisted instruction: Only Flint and Utica had costs in this category. The costs for Flint were \$1,401 while those of Utica were \$5,094. (f) Supervision direction--instructional staff: The mean aggregate was \$520,778 with a standard deviation of \$1,006,658. This occurred because of such varied costs in the school districts. The costs for Flint were \$585, Grand Rapids \$2,030,349, Lansing \$50,978, and Utica \$1,199. (g) Other educational media services: The mean aggregate was \$13,187 with a standard deviation of \$15,216. This occurred because of such varied costs in the school districts. The costs for Flint were \$3,197, Grand Rapids \$35,512, Lansing \$10,211, and Utica \$3,828. (h) Other instructional staff services: The mean

aggregate was \$23,186 with a standard deviation of \$42,520. This occurred because of such varied costs in the school districts. The costs for Flint were \$4,165, Grand Rapids \$1,665, and Lansing \$86,914. Utica had no costs in this category.

Support Services--General Administration. (a) Board of education: The mean aggregate was \$29,879 with a standard deviation of \$21,408. The costs for Flint were above one standard deviation at \$60,612 while those of Grand Rapids, Lansing, and Utica were within one standard deviation of the mean. (b) Executive administration: The mean aggregate was \$46,367 with a standard deviation of \$16,373. The costs for Utica were above one standard deviation at \$65,840 while those of Lansing were below one standard deviation at \$25,974. The costs for Flint and Grand Rapids were within one standard deviation of the mean.

Support Services--School Administration. (a) Office of the principal: The mean aggregate was \$133,014 with a standard deviation of \$31,445. All school districts were within one standard deviation of the mean. (b) Other school administration: No school district had costs in this category.

Support Services--Business. (a) Fiscal services: The mean aggregate was \$198,480 with a standard deviation of \$233,917. This occurred because of such varied costs in the school districts. The costs for Flint were \$43,585, Grand Rapids \$529,369, Lansing \$23,351, and Utica \$197,616. (b) School plant planning: Only Grand Rapids and

Lansing had costs in this category. The costs for Grand Rapids were \$2,413 while those of Lansing were \$1,593. (c) Operation and maintenance of plant: The mean aggregate was \$791,334 with a standard deviation of \$831,541. This occurred because of such varied costs in the school districts. The costs for Flint were \$1,955,375, Grand Rapids \$40,616, Lansing \$772,278, and Utica \$397,065. (d) Pupil transportation services: The mean aggregate was \$964,203 with a standard deviation of \$416,932. The costs for Lansing were below one standard deviation at \$409,891 while the costs of Flint, Grand Rapids, and Utica were within one standard deviation of the mean. (e) Internal services: Only Lansing had costs in this category. The costs for Lansing were \$60,804. (f) Other business services: Only Lansing had costs in this category. The costs for Lansing were \$200,528.

Support Services--Central. (a) Planning, research, develop, and evaluation: The mean aggregate was \$15,797 with a standard deviation of \$16,375. This occurred because of such varied costs in the school districts. The costs for Flint were \$7,795, Grand Rapids \$17,506, and Lansing \$37,886. Utica had no costs in this category. (b) Information services: The mean aggregate was \$11,562 with a standard deviation of \$11,993. This occurred because of such varied costs in the school districts. The costs for Flint were \$2,663, Grand Rapids \$23,946, and Lansing \$19,641. Utica had no costs in this category. (c) Staff services: The mean aggregate was \$59,007 with a standard deviation of \$84,633. This occurred because of such varied costs in

the school districts. The costs for Flint were \$26,386, Grand Rapids \$185,547, Lansing \$12,849, and Utica \$11,244. (d) Statistical services: No school district had costs in this category. (e) Data-processing services: Only Flint and Lansing had costs in this category. The costs for Flint were \$40,059 while those for Lansing were \$26,164. (f) Other central services: Only Flint and Grand Rapids had costs in this category. The costs for Flint were \$89,591 while those for Grand Rapids were \$11,300.

Support Services--Other. The mean aggregate was \$114,286 with a standard deviation of \$219,608. This occurred because of such varied costs in the school districts. The costs for Flint were \$443,601, Grand Rapids \$1,549, and Lansing \$11,992. Utica had no costs in this category.

Employee Benefits--Support Services. The mean aggregate was \$4,194,455 with a standard deviation of \$1,467,234. The costs for Flint were above one standard deviation at \$6,351,065 while those for Grand Rapids, Lansing, and Utica were within one standard deviation of the mean.

#### Data-Collection Population: Group C

The other group of school districts, with a population of 10,000 to 19,999, was also used to collect data for the first purpose of the study. This group, Group C, included 14 school districts that comprised an aggregate pupil membership of 205,091 or 12% of the total

student enrollment in Michigan public schools for 1984-85. Table 5 presents school districts in Group C participating in the study and enrollment membership.

Table 5  
Group C School Districts and Enrollments

School District	Enrollment
Ann Arbor Public Schools	14,038
Bay City School District	10,925
Dearborn City School District	12,261
Kalamazoo City School District	12,053
Livonia Public Schools	17,096
Plymouth-Canton Community Schools	15,752
Pontiac City School District	18,879
Port Huron Area School District	12,950
Saginaw City School District	17,675
Taylor School District	14,016
Troy Public School District	10,794
Warren Consolidated Schools	18,299
Waterford School District	12,833
Wayne-Westland Comm. School District	19,755

### Line Item Current Operating Expense Comparisons

A basic question addressed by this study was: How do actual line item current operating expenses compare with each other in school districts having a student population of 10,000 to 19,999 for 1984-85? An analysis of the comparisons follows.

#### Salaries

##### Instruction

Basic Programs. (a) Elementary: The mean aggregate was \$8,571,046 with a standard deviation of \$2,261,260. The salaries for Livonia, Warren, and Wayne-Westland were above one standard deviation at \$11,267,380, \$11,172,358, and \$12,284,594, respectively. The salaries for Bay City, Port Huron, and Waterford were below one standard deviation at \$5,136,584, \$5,762,528, and \$6,028,297, respectively. The salaries for the eight other districts were within one standard deviation of the mean. (b) Middle/junior high: The mean aggregate was \$4,453,642 with a standard deviation of \$1,542,670. The salaries for Ann Arbor, Warren, and Wayne-Westland were above one standard deviation at \$6,361,533, \$7,167,401, and \$6,714,830, respectively. The salaries of Bay City and Kalamazoo were below one standard deviation at \$2,059,260 and \$2,455,132, respectively. The salaries for the nine other districts were within one standard deviation of the mean. (c) High school: The mean aggregate was \$5,423,474 with a standard deviation of \$2,100,161. The salaries for Dearborn and



Livonia were above one standard deviation at \$7,997,413 and \$10,495,548, respectively. The salaries for Waterford were below one standard deviation at \$2,801,751. The salaries for the 11 other districts were within one standard deviation of the mean. (d) Pre-school: The mean aggregate was \$59,438 with a standard deviation of \$94,044. This occurred because of such varied costs in the school districts. Only seven school districts had costs in this category. Costs ranged from \$5,933 for Warren to \$281,717 for Pontiac. (e) Other basic programs: The mean aggregate was \$63,309 with a standard deviation of \$81,937. This occurred because of such varied costs in the school districts. Only eight school districts had costs in this category. Costs ranged from \$21,365 for Wayne-Westland to \$273,958 for Dearborn.

Added Needs. (a) Special education: The mean aggregate was \$2,889,044 with a standard deviation of \$1,186,723. The salaries for Pontiac and Saginaw were above one standard deviation at \$5,403,777 and \$4,270,091, respectively. The salaries for Ann Arbor, Bay City, and Troy were below one standard deviation at \$1,343,305, \$1,588,371, and \$1,688,597, respectively. The salaries for the other nine districts were within one standard deviation of the mean. (b) Compensatory education: The mean aggregate was \$787,815 with a standard deviation of \$614,195. The salaries of Pontiac and Saginaw were above one standard deviation at \$1,609,436 and \$2,411,858, respectively. The salaries for Livonia were below one standard deviation at \$151,426. The salaries for the other 11 districts were within

one standard deviation of the mean. (c) Vocational education: The mean aggregate was \$764,216 with a standard deviation of \$609,341. The salaries for Warren, Waterford, and Wayne-Westland were above one standard deviation at \$1,641,065, \$1,483,824, and \$1,657,756, respectively. The salaries of Dearborn, Kalamazoo, and Plymouth-Canton were below one standard deviation at \$100,280, \$44,100, and \$75,579, respectively. The salaries for the other eight districts were within one standard deviation of the mean. (d) Other added needs: The mean aggregate was \$192,590 with a standard deviation of \$186,220. The salaries of Ann Arbor, Dearborn, and Pontiac were above one standard deviation at \$401,256, \$624,182, and \$406,313, respectively. Bay City, Livonia, and Troy had no costs in this category. The salaries for the other eight districts were within one standard deviation of the mean.

Adult/Continuing Education. (a) Basic: The mean aggregate was \$217,720 with a standard deviation of \$245,648. This occurred because of such varied costs in the school districts. Costs ranged from \$976 for Kalamazoo to \$694,751 for Pontiac. Ann Arbor and Bay City had no costs in this category. (b) Secondary: The mean aggregate was \$245,224 with a standard deviation of \$436,130. This occurred because of such varied costs in the school districts. Only eight districts had costs in this category. Costs ranged from \$18,012 for Troy to \$1,512,302 for Pontiac. Ann Arbor, Bay City, Dearborn, Kalamazoo, Livonia, and Taylor had no costs in this category. (c) Secondary

vocational: Only Wayne-Westland had costs in this category. The salaries for Wayne-Westland were \$345,521. (d) Occupational training: Only Bay City, Pontiac, and Saginaw had costs in this category. The salaries for Bay City were \$15,493, Port Huron \$24,312, and Saginaw \$72,716. (e) Enrichment: The mean aggregate was \$56,616 with a standard deviation of \$118,657. This occurred because of such varied costs in the school districts. Only six districts had costs in this category. Costs ranged from \$16,310 for Warren to \$433,054 for Livonia.

Unclassified. Only Dearborn and Plymouth-Canton had costs in this category. The costs for Dearborn were \$33,608, and those for Plymouth-Canton were \$5,805.

Employee Benefits for Instruction. Salary costs were not applicable in this category.

#### Supporting Services

Support-Services--Pupil. (a) Attendance services: The mean aggregate was \$83,921 with a standard deviation of \$74,564. The salaries of Dearborn, Kalamazoo, and Pontiac were above one standard deviation at \$229,867, \$174,852, and \$204,025, respectively. The salaries of Saginaw were below one standard deviation at \$5,600. Livonia and Troy had no costs in this category. The salaries for the other eight school districts were within one standard deviation of the mean. (b) Guidance services: The mean aggregate was \$894,977 with a

standard deviation of \$348,532. The salaries for Warren and Wayne-Westland were above one standard deviation at \$1,596,664 and \$1,404,572. The salaries for Bay City and Kalamazoo were below one standard deviation at \$462,215 and \$500,743, respectively. The salaries for the other ten districts were within one standard deviation of the mean. (c) Health services: The mean aggregate was \$125,288 with a standard deviation of \$146,322. This occurred because of such varied costs in the school districts. Costs ranged from \$4,130 for Bay City to \$551,285 for Wayne-Westland. Livonia and Troy had no costs in this category. (d) Psychological services: The mean aggregate was \$249,580 with a standard deviation of \$96,733. The salaries for Ann Arbor and Warren were above one standard deviation at \$348,485 and \$418,957, respectively. Bay City had no costs in this category. The salaries for the other 11 districts were within one standard deviation of the mean. (e) Speech, pathology, audiology: The mean aggregate was \$284,445 with a standard deviation of \$182,400. The salaries for Saginaw and Warren were above one standard deviation at \$472,401 and \$550,719, respectively. Bay City, Livonia, and Taylor had no costs in this category. The salaries for the other nine districts were within one standard deviation of the mean. (f) Social work services: The mean aggregate was \$258,128 with a standard deviation of \$174,098. The salaries for Pontiac and Warren were above one standard deviation at \$519,523 and \$510,200, respectively. Bay City and Livonia had no costs in this category. The salaries for the other ten districts were within one standard deviation of the mean.

(g) Visual aid services: No school district had costs in this category. (h) Teacher consultants: Only five districts had costs in this category. The salaries for Ann Arbor were \$1,373,860, Pontiac \$575,375, Port Huron \$236,482, Warren \$1,063,891, and Wayne-Westland \$1,362,442. (i) Other pupil services: The mean aggregate was \$286,743 with a standard deviation of \$327,062. This occurred because of such varied costs in the school districts. Costs ranged from \$6,074 for Bay City to \$1,213,911 for Pontiac. Livonia had no costs in this category.

Support Services--Instructional Staff. (a) Improvement of instruction: The mean aggregate was \$291,666 with a standard deviation of \$215,882. The salaries of Saginaw, Waterford, and Wayne-Westland were above one standard deviation at \$574,197, \$604,018, and \$525,008, respectively. The salaries for Port Huron and Troy were below one standard deviation at \$13,743 and \$11,768, respectively. Kalamazoo had no costs in this category. The salaries of the other eight districts were within one standard deviation of the mean. (b) Library: The mean aggregate was \$656,918 with a standard deviation of \$393,990. The salaries of Ann Arbor, Livonia, and Warren were above one standard deviation at \$1,081,300, \$1,527,581, and \$1,112,507, respectively. The salaries for Bay City were below one standard deviation at \$189,701. The salaries of the other ten districts were within one standard deviation of the mean. (c) Audio-visual: The mean aggregate was \$37,401 with a standard deviation of \$54,137. This occurred because of such varied costs in the school

districts. Costs ranged from \$6,325 for Saginaw to \$150,018 for Port Huron. Bay City, Kalamazoo, Livonia, Taylor, Waterford, and Wayne-Westland had no costs in this category. (d) Educational television: Only Pontiac had costs in this category. The salaries for Pontiac were \$15,290. (e) Computer-assisted instruction: Only Bay City, Plymouth-Canton, and Port Huron had costs in this category. The salaries for Bay City were \$36,387, Plymouth \$3,893, and Port Huron \$15,432. (f) Supervision direction--instructional staff: The mean aggregate was \$616,949 with a standard deviation of \$360,975. The salaries for Pontiac and Wayne-Westland were above one standard deviation at \$980,189 and \$1,288,464, respectively. The salaries for Bay City were below one standard deviation at \$211,868. Troy had no costs in this category. The salaries for the other ten districts were within one standard deviation of the mean. (g) Other educational media services: The mean aggregate was \$48,686 with a standard deviation of \$79,107. This occurred because of such varied costs in the school districts. Costs ranged from \$31,727 for Troy to \$279,147 for Ann Arbor. Bay City, Dearborn, Kalamazoo, Livonia, Port Huron, Saginaw, and Taylor had no costs in this category. (h) Other instructional staff services: The mean aggregate was \$134,235 with a standard deviation of \$222,537. This occurred because of such varied costs in the school districts. Costs ranged from \$432 for Dearborn to \$621,653 for Warren. Kalamazoo, Port Huron, Taylor, Troy, and Wayne-Westland had no costs in this category.

Support Services--General Administration. (a) Board of education: The mean aggregate was \$9,514 with a standard deviation of \$11,276. This occurred because of such varied costs in the school districts. Costs ranged from \$700 for Troy to \$41,720. Bay City and Port Huron had no costs in this category. (b) Executive administration: The mean aggregate was \$368,500 with a standard deviation of \$203,289. The salaries of Pontiac and Wayne-Westland were above one standard deviation at \$899,909 and \$589,332, respectively. The salaries of Kalamazoo were below one standard deviation at \$109,998. The salaries for the other 11 districts were within one standard deviation of the mean.

Support Services--School Administration. (a) Office of the principal: The mean aggregate was \$2,458,931 with a standard deviation of \$571,381. The salaries of Ann Arbor, Livonia, and Saginaw were above one standard deviation at \$3,494,688, \$3,208,949, and \$3,138,242, respectively. The salaries of Bay City and Troy were below one standard deviation at \$1,735,768 and \$1,870,481, respectively. The salaries of the nine districts were within one standard deviation of the mean. (b) Other school administration: Only five districts had costs in this category. The salaries for Ann Arbor were \$17,924, Bay City \$3,361, Pontiac \$857,320, Warren \$1,342,940, and Waterford \$143,171.

Support Services--Business. (a) Fiscal services: The mean aggregate was \$318,620 with a standard deviation of \$153,538. The

salaries for Ann Arbor, Dearborn, Saginaw, and Warren were above one standard deviation at \$476,643, \$554,181, \$489,903, and \$472,987, respectively. The salaries of Port Huron and Troy were below one standard deviation at \$116,359 and \$26,148, respectively. The salaries of the other eight districts were within one standard deviation of the mean. (b) School plant planning: Only Ann Arbor and Wayne-Westland had costs in this category. The salaries of Ann Arbor were \$57,706, and those for Wayne-Westland were \$181,121. (c) Operation and maintenance of plant: The mean aggregate was \$3,044,790 with a standard deviation of \$1,022,651. The salaries of Dearborn, Livonia, and Warren were above one standard deviation at \$4,528,093, \$4,090,270, and \$4,736,775, respectively. The salaries of Bay City and Port Huron were below one standard deviation at \$1,826,375 and \$1,456,624, respectively. The salaries of the other nine districts were within one standard deviation of the mean. (d) Pupil transportation services: The mean aggregate was \$1,077,354 with a standard deviation of \$401,938. The salaries of Pontiac and Taylor were above one standard deviation at \$1,784,474 and \$1,836,373, respectively. The salaries of the other 12 districts were within one standard deviation of the mean. (e) Internal services: The mean aggregate was \$149,513 with a standard deviation of \$165,416. This occurred because of such varied costs in the school districts. Costs ranged from \$11,636 for Bay City to \$579,354 for Livonia. Dearborn, Kalamazoo, Plymouth-Canton, and Troy had no costs in this category. (f) Other business services: Only four districts had costs in this category.



The salaries for Bay City were \$113,924, Plymouth-Canton \$141,822, Pontiac \$82,587, and Waterford \$126,980.

Support Services--Central. (a) Planning, research, develop, and evaluation: The mean aggregate was \$89,345 with a standard deviation of \$87,397. The salaries for Kalamazoo, Pontiac, and Saginaw were above one standard deviation at \$234,171, \$211,774, and \$261,767, respectively. Troy and Warren had no costs in this category. The salaries of the other nine districts were within one standard deviation of the mean. (b) Information services: The mean aggregate was \$16,818 with a standard deviation of \$25,587. This occurred because of such varied costs in the school districts. Costs ranged from \$4,259 for Kalamazoo to \$80,584 for Dearborn. Ann Arbor, Livonia, Pontiac, Port Huron, Taylor, Troy, and Wayne-Westland had no costs in this category. (c) Staff services: The mean aggregate was \$204,721 with a standard deviation of \$127,276. The salaries for Pontiac, Saginaw, and Wayne-Westland were above one standard deviation at \$355,881, \$343,415, and \$343,937, respectively. Plymouth-Canton and Troy had no costs in this category. The salaries of the other nine districts were within one standard deviation of the mean. (d) Statistical services: Only Ann Arbor and Warren had costs in this category. The salaries for Ann Arbor were \$34,230, and those for Warren were \$13,619. (e) Data-processing services: The mean aggregate was \$107,333 with a standard deviation of \$95,273. The salaries for Livonia and Warren were above one standard deviation at \$273,614 and \$207,823, respectively. Bay City, Kalamazoo, Port Huron,

and Taylor had no costs in this category. The salaries of the other eight districts were within one standard deviation of the mean. (f) Other central services: The mean aggregate was \$39,991 with a standard deviation of \$75,377. This occurred because of such varied costs in the school districts. Costs ranged from \$355 for Waterford to \$283,574 for Plymouth-Canton. Ann Arbor, Livonia, Port Huron, Taylor, and Warren had no costs in this category.

Support Services--Other. Only four districts had costs in this category. The salaries for Plymouth-Canton were \$156,324, Taylor \$135,100, Warren \$44,777, and Wayne-Westland \$91,180.

Employee Benefits--Support Services. Salary costs were not applicable in this category.

#### Purchased Services

##### Instruction

Basic Programs. (a) Elementary: The mean aggregate was \$17,532 with a standard deviation of \$26,489. This occurred because of such varied costs in the school districts. Costs ranged from \$965 for Warren to \$94,451 for Kalamazoo. Pontiac and Port Huron had no costs in this category. (b) Middle/junior high: The mean aggregate was \$7,380 with a standard deviation of \$13,158. This occurred because of such varied costs in the school districts. Costs ranged from \$610 for Livonia to \$49,503 for Ann Arbor. Kalamazoo, Plymouth-Canton,

Pontiac, Port Huron, and Warren had no costs in this category. (c) High school: The mean aggregate was \$35,379 with a standard deviation of \$37,844. This occurred because of such varied costs in the school districts. Costs ranged from \$62 for Port Huron to \$142,780 for Bay City. (d) Pre-school: Only four districts had costs in this category. The costs for Ann Arbor were \$2,434, Dearborn \$293, Waterford \$24,304, and Wayne-Westland \$4,883. (e) Other basic programs: Only six districts had costs in this category. The costs for Ann Arbor were \$15,592, Dearborn \$10,955, Plymouth-Canton \$15,224, Pontiac \$13,909, Saginaw \$1,323, and Wayne-Westland \$63.

Added Needs. (a) Special education: The mean aggregate was \$31,982 with a standard deviation of \$40,451. This occurred because of such varied costs in the school districts. Costs ranged from \$3,048 for Warren to \$142,501 for Waterford. Kalamazoo had no costs in this category. (b) Compensatory education: The mean aggregate was \$8,278 with a standard deviation of \$10,444. This occurred because of such varied costs in the school districts. Costs ranged from \$247 for Warren to \$32,139 for Bay City. Dearborn, Livonia, Pontiac, and Wayne-Westland had no costs in this category. (c) Vocational education: The mean aggregate was \$49,017 with a standard deviation of \$39,427. The purchased services for Waterford and Wayne-Westland were above one standard deviation at \$118,399 and \$120,273, respectively. The costs for Port Huron were below one standard deviation at \$3,808. Kalamazoo had no costs in this category. The costs for the other ten districts were within one standard deviation of the mean. (d) Other

added needs: The mean aggregate was \$5,837 with a standard deviation of \$9,725. This occurred because of such varied costs in the school districts. Costs ranged from \$195 for Kalamazoo to \$35,260 for Warren. Bay City, Livonia, and Troy had no costs in this category.

Adult/Continuing Education. (a) Basic: The mean aggregate was \$19,488 with a standard deviation of \$32,819. This occurred because of such varied costs in the school districts. Costs ranged from \$69 for Saginaw to \$124,036 for Port Huron. Ann Arbor, Bay City, Kalamazoo, and Warren had no costs in this category. (b) Secondary: The mean aggregate was \$7,300 with a standard deviation of \$16,780. This occurred because of such varied costs in the school districts. Costs ranged from \$296 for Port Huron to \$63,708 for Warren. Ann Arbor, Bay City, Dearborn, Kalamazoo, Livonia, Plymouth-Canton, and Taylor had no costs in this category. (c) Secondary vocational: Only Wayne-Westland had costs in this category. The costs for Wayne-Westland were \$38,896. (d) Occupational training: Only Port Huron and Saginaw had costs in this category. The costs for Port Huron were \$11,932, and those of Saginaw were \$463. (e) Enrichment: Only six districts had costs in this category. The costs for Ann Arbor were \$12,466, Livonia \$45,670, Plymouth-Canton \$78, Troy \$138,572, Warren \$992, and Wayne-Westland \$730.

Unclassified. Only four districts had costs in this category. The costs for Dearborn were \$43,170, Plymouth-Canton \$129,574, Taylor \$254,744, and Wayne-Westland \$14,153.

Employee-Benefits for Instruction. Purchased services were not applicable in this category.

Supporting Services

Support Services--Pupil. (a) Attendance services: The mean aggregate was \$2,663 with a standard deviation of \$4,006. This occurred because of such varied costs in the school districts. Costs ranged from \$378 for Kalamazoo to \$13,594 for Port Huron. Ann Arbor, Livonia, Plymouth-Canton, Saginaw, and Troy had no costs in this category. (b) Guidance services: The mean aggregate was \$5,836 with a standard deviation of \$9,982. This occurred because of such varied costs in the school districts. Costs ranged from \$36 for Wayne-Westland to \$28,354 for Troy. Bay City, Dearborn, Kalamazoo, Livonia, and Taylor had no costs in this category. (c) Health services: The mean aggregate was \$3,203 with a standard deviation of \$2,646. The costs for Plymouth-Canton and Port Huron were above one standard deviation at \$8,214 and \$7,192, respectively. Kalamazoo, Troy, and Waterford had no costs in this category. The costs for the other nine districts were within one standard deviation of the mean. (d) Psychological services: The mean aggregate was \$1,757 with a standard deviation of \$1,164. The costs for Saginaw were above one standard deviation at \$3,049. Bay City, Kalamazoo, and Livonia had no costs in this category. The costs of the other ten districts were within one standard deviation of the mean. (e) Speech, pathology, audiology: The mean aggregate was \$3,774 with a standard deviation of

\$11,851. This occurred because of such varied costs in the school districts. Costs ranged from \$445 for Pontiac to \$44,884 for Warren. Bay City, Kalamazoo, Livonia, Saginaw, Taylor, and Troy had no costs in this category. (f) Social work services: The mean aggregate was \$11,541 with a standard deviation of \$34,621. This occurred because of such varied costs in the school districts. Costs ranged from \$510 for Dearborn to \$131,410 for Saginaw. Bay City, Livonia, and Troy had no costs in this category. (g) Visual aid services: No school district had costs in this category. (h) Teacher consultants: Only five districts had costs in this category. The costs for Ann Arbor were \$3,623, Pontiac \$6,321, Port Huron \$2,799, Warren \$39,139, and Wayne-Westland \$4,482. (i) Other pupil services: The mean aggregate was \$13,401 with a standard deviation of \$22,281. This occurred because of such varied costs in the school districts. Costs ranged from \$410 for Wayne-Westland to \$78,037 for Pontiac. Kalamazoo, Livonia, Warren, and Waterford had no costs in this category.

Support Services--Instructional Staff. (a) Improvement of instruction: The mean aggregate was \$58,885 with a standard deviation of \$47,854. The costs for Pontiac were above one standard deviation at \$176,924. The costs for Kalamazoo and Troy were below one standard deviation at \$80 and \$2,880, respectively. Livonia had no costs in this category. The costs for the other ten districts were within one standard deviation of the mean. (b) Library: Only three districts had costs in this category. The costs for Dearborn were

\$1,797, Port Huron \$783, and Waterford \$2,446. (c) Audio-visual: The mean aggregate was \$8,326 with a standard deviation of \$14,885. This occurred because of such varied costs in the school districts. Costs ranged from \$554 for Warren to \$51,805 for Saginaw. Kalamazoo, Livonia, Port Huron, Taylor, Troy, Waterford, and Wayne-Westland had no costs in this category. (d) Educational television: Only Pontiac had costs in this category. The costs for Pontiac were \$7,427. (e) Computer-assisted instruction: Only three districts had costs in this category. The costs for Bay City were \$6,886, Plymouth-Canton \$14,430, and Port Huron \$293. (f) Supervision direction--instructional staff: The mean aggregate was \$65,923 with a standard deviation of \$142,008. This occurred because of such varied costs in the school districts. Costs ranged from \$6,659 for Warren to \$545,022 for Waterford. Livonia and Troy had no costs in this category. (g) Other educational media services: Only four districts had costs in this category. The costs for Ann Arbor were \$15,929, Pontiac \$200, Warren \$1,923, and Waterford \$2,192. (h) Other instructional staff services: The mean aggregate was \$7,425 with a standard deviation of \$16,807. This occurred because of such varied costs in the school districts. Costs ranged from \$31 for Ann Arbor to \$50,427 for Pontiac. Kalamazoo, Livonia, Port Huron, Taylor, Troy, Waterford, and Wayne-Westland had no costs in this category.

Support Services--General Administration. (a) Board of education: The mean aggregate was \$124,764 with a standard deviation of \$81,985. The costs for Saginaw and Wayne-Westland were above one

standard deviation at \$235,902 and \$256,891, respectively. The costs for Kalamazoo and Troy were below one standard deviation at \$7,650 and \$24,910, respectively. Livonia had no costs in this category. The costs for the other nine districts were within one standard deviation of the mean. (b) Executive administration: The mean aggregate was \$50,763 with a standard deviation of \$47,904. The costs for Kalamazoo and Troy were above one standard deviation at \$114,122 and \$177,586, respectively. The costs for Port Huron were below one standard deviation at \$1,882. The costs for the other 11 districts were within one standard deviation of the mean.

Support Services--School Administration. (a) Office of the principal: The mean aggregate was \$25,544 with a standard deviation of \$22,242. The costs for Plymouth-Canton and Saginaw were above one standard deviation at \$57,963 and \$75,690, respectively. Kalamazoo and Troy had no costs in this category. The costs for the other ten districts were within one standard deviation of the mean. (b) Other school administration: Only four districts had costs in this category. The costs for Pontiac were \$15,717, Saginaw \$32,537, Warren \$79,670, and Waterford \$8,629.

Support Services--Business. (a) Fiscal services: The mean aggregate was \$78,114 with a standard deviation of \$124,287. This occurred because of such varied costs in the school districts. Costs ranged from \$1,177 for Port Huron to \$209,642 for Pontiac. Saginaw and Warren had no costs in this category. (b) School plant planning:



Only three districts had costs in this category. The costs for Ann Arbor were \$691, Pontiac \$68,407, and Wayne-Westland \$5,000.

(c) Operation and maintenance of plant: The mean aggregate was \$3,027,623 with a standard deviation of \$1,441,040. The costs for Ann Arbor, Livonia, Plymouth-Canton, and Saginaw were above one standard deviation at \$5,057,364, \$4,619,606, \$4,501,217, and \$4,706,721, respectively. The costs for Port Huron were below one standard deviation at \$1,402,181. Kalamazoo had no costs in this category.

The costs for the other eight districts were within one standard deviation of the mean. (d) Pupil transportation services: The mean aggregate was \$186,212 with a standard deviation of \$243,769. This occurred because of such varied costs in the school districts. Costs ranged from \$6,170 for Kalamazoo to \$845,200 for Waterford.

(e) Internal services: The mean aggregate was \$10,437 with a standard deviation of \$31,077. This occurred because of such varied costs in the school districts. Costs ranged from \$258 for Port Huron to \$71,660 for Taylor. Bay City, Dearborn, Kalamazoo, Plymouth-Canton, Troy, and Wayne-Westland had no costs in this category. (f) Other

business services: The mean aggregate was \$121,252 with a standard deviation of \$173,325. This occurred because of such varied costs in the school districts. Costs ranged from \$33,574 for Pontiac to \$432,228 for Kalamazoo. Troy and Warren had no costs in this category.

Support Services--Central. (a) Planning, research, development, and evaluation: The mean aggregate was \$6,002 with a standard deviation of \$8,163. This occurred because of such varied costs in the school districts. Costs ranged from \$143 for Plymouth-Canton to \$24,468 for Taylor. Kalamazoo, Livonia, Troy, and Warren had no costs in this category. (b) Information services: The mean aggregate was \$17,251 with a standard deviation of \$17,357. This occurred because of such varied costs in the school districts. Costs ranged from \$558 for Kalamazoo to \$45,680 for Dearborn. Ann Arbor, Port Huron, Taylor, and Troy had no costs in this category. (c) Staff services: The mean aggregate was \$10,417 with a standard deviation of \$15,114. This occurred because of such varied costs in the school districts. Costs ranged from \$956 for Dearborn to \$51,989 for Ann Arbor. Kalamazoo, Livonia, and Plymouth-Canton had no costs in this category. (d) Statistical services: Only two districts had costs in this category. The costs for Ann Arbor were \$4,947, and those of Warren were \$317. (e) Data-processing services: The mean aggregate was \$107,568 with a standard deviation of \$70,416. The costs for Ann Arbor and Livonia were above one standard deviation at \$205,801 and \$179,845, respectively. The costs for Bay City and Waterford were below one standard deviation at \$30,821 and \$32,193, respectively. Kalamazoo and Pontiac had no costs in this category. (f) Other central services: The mean aggregate was \$34,826 with a standard deviation of \$56,709. This occurred because of such varied costs in the school districts. Costs

ranged from \$21 for Waterford to \$141,913 for Livonia. Ann Arbor, Kalamazoo, Port Huron, and Taylor had no costs in this category.

Support Services--Other. Only five districts had costs in this category. The costs for Ann Arbor were \$1,594, Plymouth-Canton \$78,244, Pontiac \$802, Warren \$29,089, and Wayne-Westland \$16,415.

Employee Benefits--Support Services. Purchased-services costs were not applicable in this category.

Supplies, Materials, and Other Expenses

Instruction

Basic Program. (a) Elementary: The mean aggregate was \$300,754 with a standard deviation of \$117,716. The costs for Ann Arbor, Kalamazoo, and Warren were above one standard deviation at \$486,726, \$504,072, and \$462,752, respectively. The costs for Wayne-Westland were below one standard deviation at \$140,119. The costs for the other ten districts were within one standard deviation of the mean. (b) Middle/junior high: The mean aggregate was \$149,754 with a standard deviation of \$61,110. The costs for Ann Arbor, Pontiac, and Saginaw were above one standard deviation at \$252,716, \$230,586, and \$255,497, respectively. The costs for Warren and Wayne-Westland were below one standard deviation at \$77,241 and \$77,376, respectively. The costs for the other nine districts were within one standard deviation of the mean. (c) High school: The mean aggregate was \$289,034 with a standard deviation of \$172,266. The costs for Kalamazoo,

Livonia, and Warren were above one standard deviation at \$497,004, \$522,198, and \$660,939, respectively. The costs for Saginaw and Wayne-Westland were below one standard deviation at \$110,443 and \$108,670, respectively. The costs for the other nine districts were within one standard deviation of the mean. (d) Pre-school: Only five districts had costs in this category. The costs for Ann Arbor were \$2,800, Dearborn \$3,802, Pontiac \$14,192, Waterford \$13,570, and Wayne-Westland \$19,177. (e) Other basic programs: Only six districts had costs in this category. The costs for Ann Arbor were \$10,989, Dearborn \$3,502, Plymouth-Canton \$7,981, Pontiac \$16,114, Saginaw \$21,939, and Wayne-Westland \$303.

Added Needs. (a) Special education: The mean aggregate was \$53,375 with a standard deviation of \$28,983. The costs for Pontiac, Saginaw, and Waterford were above one standard deviation at \$100,312, \$93,040, and \$84,823, respectively. The costs for Ann Arbor, Bay City, and Taylor were below one standard deviation at \$17,386, \$16,579, and \$21,928, respectively. The costs for the other eight districts were within one standard deviation of the mean. (b) Compensatory education: The mean aggregate was \$47,767 with a standard deviation of \$42,835. The costs for Pontiac and Taylor were above one standard deviation at \$155,290 and \$93,040, respectively. The costs for Waterford were below one standard deviation at \$3,784. Livonia had no costs in this category. The costs of the other ten districts were within one standard deviation of the mean. (c) Vocational

education: The mean aggregate was \$104,285 with a standard deviation of \$85,244. The costs for Warren were above one standard deviation at \$320,870. The costs for Bay City were below one standard deviation at \$19,036. The costs for the other 12 districts were within one standard deviation of the mean. (d) Other added needs: The mean aggregate was \$11,066 with a standard deviation of \$23,337. This occurred because of such varied costs in the school districts. Costs ranged from \$576 for Wayne-Westland to \$90,525 for Pontiac. Bay City, Livonia, and Troy had no costs in this category.

Adult/Continuing Education. (a) Basic: The mean aggregate was \$24,761 with a standard deviation of \$18,099. The costs for Pontiac and Taylor were above one standard deviation at \$61,308 and \$43,837, respectively. The costs for Wayne-Westland were below one standard deviation at \$2,385. Ann Arbor and Bay City had no costs in this category. The costs for the other nine districts were within one standard deviation of the mean. (b) Secondary: The mean aggregate was \$31,360 with a standard deviation of \$45,354. This occurred because of such varied costs in the school districts. Costs ranged from \$887 for Port Huron to \$113,372 for Saginaw. Ann Arbor, Bay City, Dearborn, Kalamazoo, Livonia, and Taylor had no costs in this category. (c) Secondary vocational: Only Wayne-Westland had costs in this category. The costs for Wayne-Westland were \$49,515. (d) Occupational training: Only two districts had costs in this category. The costs for Port Huron were \$3,648, and those of Saginaw were \$8,048. (e) Enrichment: Only five districts had costs in this

category. The costs for Ann Arbor were \$6,094, Livonia \$76,347, Plymouth-Canton \$4,334, Troy \$5,186, and Wayne-Westland \$1,349.

Unclassified. Only three districts had costs in this category. The costs for Dearborn were \$1,348, Plymouth-Canton \$868, and Wayne-Westland \$224,924.

Employee Benefits for Instruction. The mean aggregate was \$3,629,034 with a standard deviation of \$905,171. The costs for Ann Arbor, Warren, and Wayne-Westland were above one standard deviation at \$4,592,173, \$4,659,462, and \$5,378,692, respectively. The costs for Bay City were below one standard deviation at \$2,301,039. The costs for the other ten districts were within one standard deviation of the mean.

#### Supporting Services

Support Services--Pupil. (a) Attendance services: The mean aggregate was \$5,527 with a standard deviation of \$9,320. This occurred because of such varied costs in the school districts. Costs ranged from \$351 for Waterford to \$32,545 for Warren. Ann Arbor, Livonia, Plymouth-Canton, Saginaw, and Troy had no costs in this category. (b) Guidance services: The mean aggregate was \$5,415 with a standard deviation of \$8,347. This occurred because of such varied costs in the school districts. Costs ranged from \$130 for Waterford to \$20,813 for Ann Arbor. Bay City, Dearborn, Livonia, Taylor, Warren, and Wayne-Westland had no costs in this category. (c) Health

services: The mean aggregate was \$2,788 with a standard deviation of \$2,765. The costs for Dearborn and Warren were above one standard deviation at \$8,326 and \$9,094, respectively. Waterford had no costs in this category. The costs for the other 11 districts were within one standard deviation of the mean. (d) Psychological services: The mean aggregate was \$2,966 with a standard deviation of \$3,384. This occurred because of such varied costs in the school districts. Costs ranged from \$475 for Wayne-Westland to \$11,981 for Troy. Bay City and Livonia had no costs in this category. (e) Speech, pathology, audiology: The mean aggregate was \$1,787 with a standard deviation of \$2,251. This occurred because of such varied costs in the school districts. Costs ranged from \$531 for Troy to \$6,316 for Kalamazoo. Bay City, Livonia, Saginaw, Taylor, and Wayne-Westland had no costs in this category. (f) Social work services: The mean aggregate was \$572 with a standard deviation of \$688. This occurred because of such varied costs in the school districts. Costs ranged from \$36 for Ann Arbor to \$2,169 for Kalamazoo. Bay City, Livonia, and Saginaw had no costs in this category. (g) Visual aid services: No school district had costs in this category. (h) Teacher consultants: Only four districts had costs in this category. The costs for Ann Arbor were \$5,797, Pontiac \$28,705, Port Huron \$6,839, and Warren \$9,970. (i) Other pupil services: The mean aggregate was \$23,389 with a standard deviation of \$41,264. This occurred because of such varied costs in the school districts. Costs ranged from \$1,049 for Wayne-Westland to

\$135,592 for Ann Arbor. Bay City, Livonia, and Waterford had no costs in this category.

Support Services--Instructional Staff. (a) Improvement of instruction: The mean aggregate was \$34,685 with a standard deviation of \$31,716. The costs for Kalamazoo and Wayne-Westland were above one standard deviation at \$81,907 and \$117,534, respectively. The costs for Port Huron were below one standard deviation at \$2,420. The costs for the other 11 districts were within one standard deviation of the mean. (b) Library: The mean aggregate was \$56,186 with a standard deviation of \$38,794. The costs for Kalamazoo, Livonia, and Warren were above one standard deviation at \$104,384, \$138,648, and \$99,142, respectively. The costs for Ann Arbor and Troy were below one standard deviation at \$15,398 and \$15,350, respectively. The costs for the other nine districts were within one standard deviation of the mean. (c) Audio-visual: The mean aggregate was \$15,560 with a standard deviation of \$14,075. The costs for Dearborn, Livonia, and Warren were above one standard deviation at \$32,847, \$35,294, and \$41,157, respectively. Kalamazoo, Saginaw, Taylor, and Waterford had no costs in this category. (d) Educational television: Only Pontiac had costs in this category. The costs for Pontiac were \$12,012. (e) Computer-assisted instruction: Only three districts had costs in this category. The costs for Bay City were \$30,301, Plymouth-Canton \$2,478, and Port Huron \$464. (f) Supervision direction--instructional staff: The mean aggregate was \$55,438 with a standard deviation of \$125,523. This occurred because of such varied costs in the school



districts. Costs ranged from \$810 in Warren to \$487,812 in Kalamazoo.

(g) Other educational media services: Only four districts had costs in this category. The costs for Ann Arbor were \$24,403, Pontiac \$1,102, Troy \$965, and Waterford \$17,551. (h) Other instructional staff services: Only six districts had costs in this category. The costs for Bay City were \$31, Livonia \$1,249, Plymouth-Canton \$4,275, Pontiac \$18,183, Troy \$5,514, and Warren \$63,533.

Support-Services--General Administration. (a) Board of education: The mean aggregate was \$12,445 with a standard deviation of \$15,354. This occurred because of such varied costs in the school districts. Costs ranged from \$298 for Bay City to \$43,722 for Pontiac. Livonia, Saginaw, and Warren had no costs in this category. (b) Executive administration: The mean aggregate was \$39,283 with a standard deviation of \$33,217. The costs for Kalamazoo and Pontiac were above one standard deviation at \$97,888 and \$119,066, respectively. The costs for Dearborn and Wayne-Westland were below one standard deviation at \$5,242 and \$4,591, respectively.

Support Services--School Administration. (a) Office of the principal: The mean aggregate was \$49,827 with a standard deviation of \$35,5531. The costs for Plymouth-Canton were above one standard deviation at \$144,561. The costs for Taylor were below one standard deviation at \$9,892. Bay City had no costs in this category. The costs for the other 11 districts were within one standard deviation of the mean. (b) Other school administration: Only four districts had

costs in this category. The costs for Ann Arbor were \$389, Pontiac \$18,506, Warren \$4,648, and Waterford \$21,679.

Support Services--Business. (a) Fiscal services: The mean aggregate was \$81,597 with a standard deviation of \$138,379. This occurred because of such varied costs in the school districts. Costs ranged from \$4,541 for Port Huron to \$412,836 for Wayne-Westland. Saginaw had no costs in this category. (b) School plant planning: Only two districts had costs in this category. The costs for Kalamazoo were \$8,142, and those for Taylor were \$12. (c) Operation and maintenance of plant: The mean aggregate was \$786,375 with a standard deviation of \$923,910. This occurred because of such varied costs in the school districts. Costs ranged from \$171,539 for Waterford to \$3,668,360 for Kalamazoo. (d) Pupil transportation services: The mean aggregate was \$573,793 with a standard deviation of \$313,114. The costs for Livonia and Pontiac were above one standard deviation at \$1,113,551 and \$1,141,818, respectively. The costs for Saginaw were below one standard deviation at \$176,256. The costs for the other 11 districts were within one standard deviation of the mean. (e) Internal services: The mean aggregate was \$14,713 with a standard deviation of \$23,273. This occurred because of such varied costs in the school districts. Costs ranged from \$8,722 for Livonia to \$58,541 for Warren. Dearborn, Kalamazoo, Plymouth-Canton, and Troy had no costs in this category. (f) Other business services: The mean aggregate was \$103,993 with a standard deviation of \$131,779. This

occurred because of such varied costs in the school districts. Costs ranged from \$10,791 for Port Huron to \$422,998 for Kalamazoo. Pontiac, Troy, Warren, and Wayne-Westland had no costs in this category.

Support Services--Central. (a) Planning, research, develop, and evaluation: The mean aggregate was \$16,665 with a standard deviation of \$35,467. This occurred because of such varied costs in the school districts. Costs ranged from \$21 for Wayne-Westland to \$137,458 for Kalamazoo. Livonia, Troy, and Warren had no costs in this category. (b) Information services: The mean aggregate was \$6,578 with a standard deviation of \$11,747. This occurred because of such varied costs in the school districts. Costs ranged from \$2 for Saginaw to \$37,158 for Kalamazoo. Port Huron, Taylor, Troy, and Warren had no costs in this category. (c) Staff services: The mean aggregate was \$6,275 with a standard deviation of \$10,283. This occurred because of such varied costs in the school districts. Costs ranged from \$2,172 for Taylor to \$38,173 for Kalamazoo. Plymouth-Canton, Pontiac, Saginaw, and Troy had no costs in this category. (d) Statistical services: Only Ann Arbor had costs in this category. The costs for Ann Arbor were \$1,662. (e) Data-processing services: The mean aggregate was \$34,208 with a standard deviation of \$57,794. This occurred because of such varied costs in the school districts. Costs ranged from \$4,768 for Taylor to \$224,290 for Pontiac. Bay City, Kalamazoo, Port Huron, and Troy had no costs in this category. (f) Other central services: Only five districts had costs in this

category. The costs for Bay City were \$1,280, Dearborn \$29,809, Kalamazoo \$226, Livonia \$64,538, and Saginaw \$4,975.

Support Services--Other. Only four districts had costs in this category. The costs for Plymouth-Canton were \$356,316, Pontiac \$296,517, Warren \$200, and Wayne-Westland \$70,757.

Employee Benefits--Support Services. The mean aggregate was \$2,464,508 with a standard deviation of \$998,270. The costs for Dearborn and Warren were above one standard deviation at \$3,987,048 and \$4,171,301, respectively. The costs for Bay City, Kalamazoo, and Port Huron were below one standard deviation at \$1,246,150, \$1,368,660, and \$1,281,054, respectively.

#### The Budget Model: Group B

Another basic question addressed by this study was: What are the minimum and maximum line item current operating expenses for school districts having a student population of 20,000 to 49,999 for 1984-85?

Group B, identified in Table 2, represented school districts having a student population of 20,000 to 49,999 for 1984-85. Table 6 presents the minimum and maximum parameters for Salaries in Group B by total category for Instruction and Support Services. Also shown is the percentage range to the total instruction and support services mean averages, respectively.

Table 6

## Salaries: Minimum and Maximum Parameters, Group B

	Minimum Parameters	Standard Deviation	Maximum Parameters	% Range to Total Instruction--Mean
<b>Instruction</b>				
Total Basic Programs	\$26,561,880	\$4,102,820	\$34,767,520	61.46% to 80.45%
Total Added Needs	5,077,984	4,141,946	13,361,876	11.75% to 30.92%
Total Adult/Cont. Ed.	NA <sup>a</sup>	3,267,616	NA	NA
Unclassified	NA	262,274	NA	NA
Employee Benefits--Inst.	NA	NA	NA	NA
Total Instruction-- Mean Average				\$43,216,900
				% Range to Total Support Services--Mean
<b>Support Services</b>				
Total Sup't Serv.--Pupil	\$3,152,362	\$1,782,875	\$6,718,112	12.94% to 27.59%
Total Sup't Serv.--Inst.	2,437,537	2,093,570	6,624,677	10.01% to 27.20%
Total Sup't Serv.--Gen. Adm.	212,570	302,628	817,826	.87% to 3.36%
Total Sup't Serv.--School Adm.	2,599,988	1,676,054	5,952,096	10.68% to 24.44%
Total Sup't Serv.--Business	6,959,137	1,691,686	10,342,509	28.58% to 42.47%
Total Sup't Serv.--Central	226,465	928,657	2,083,779	.93% to 8.56%
Support Serv.--Other	NA	554,173	NA	NA
Employee Benefits--Sup't Serv.	NA	NA	NA	NA
Total Sup't Serv.-- Mean Average				\$24,353,500

<sup>a</sup>NA = Not applicable.

## Salaries

### Instruction

Total Basic Programs. This category consists of the costs in the Elementary, Middle/Junior High, High School, Pre-School, and Other Basic Programs line items. The mean aggregate was \$30,664,700 with a standard deviation of \$4,102,820. The percentage range to the total instruction mean aggregate was 61.46% to 80.45%. The costs for Grand Rapids were below the minimum parameter at \$26,442,664, while those of Flint, Lansing, and Utica were within the defined parameters.

Total Added Needs. This category consists of the costs in the Special Education, Compensatory Education, Vocational Education, and Other Added Needs line items. The mean aggregate was \$9,219,930 with a standard deviation of \$4,141,946. The percentage range to the total instruction mean aggregate was 11.75% to 30.92%. The costs for Utica were below the minimum parameter at \$3,335,791, while those of Flint, Grand Rapids, and Lansing were within the defined parameters.

Total Adult/Continuing Education. This category consists of the costs in the Basic, Secondary, Secondary Vocational, Occupational Training, and Enrichment line items. The mean aggregate was \$3,166,493 with a standard deviation of \$3,267,616. This occurred because of such varied costs and programs offered in the school districts. All four school districts provided basic adult education

programs. Only Flint, Grand Rapids, and Lansing provided secondary programs.

Flint was the only district that provided a secondary vocational program. Occupational training programs were provided by only the Flint and Lansing school districts. The costs for Flint were \$479,771 and for Lansing, \$74,748.

An enrichment program was provided in Flint, Grand Rapids, and Lansing only. The costs for Flint were \$243, Grand Rapids \$96,037, and Lansing \$85,916.

Unclassified. Only Lansing and Utica had costs in this category. The salaries for Lansing were \$551,117, and those of Utica were \$111,812.

Employee Benefits for Instruction. Salary costs were not applicable in this category.

#### Support Services

Total-Support Services--Pupil. This category consists of costs in the Attendance Services; Guidance Services; Health Services; Psychological Services; Speech, Pathology, Audiology; Social Work Services; Visual Aid Services; Teacher Consultants; and Other Pupil Services line items. The mean aggregate was \$4,935,237 with a standard deviation of \$1,782,875. The percentage range to the total support services mean aggregate was 12.94% to 27.59%. The costs for Flint were above the maximum parameter at \$7,347,250, while those of

Utica were below the minimum parameter at \$3,068,004. The costs for Grand Rapids and Lansing were within the defined parameters.

Total Support Services--Instruction. This category consists of costs in the Improvement of Instruction, Library, Audio-Visual, Educational Television, Computer-Assisted Instruction, Supervision Direction--Instructional Staff, Other Educational Media Services, and Other Instructional Staff Services line items. The mean aggregate was \$4,531,107 with a standard deviation of \$2,093,570. The percentage range to the total support services mean aggregate was 10.01% to 27.20%. The costs for Grand Rapids were above the maximum parameter at \$7,463,411, while those of Flint, Lansing, and Utica were within the defined parameters.

Total Support Services--General Administration. This category consists of costs in the Board of Education and Executive Administration line items. The mean aggregate was \$515,198 with a standard deviation of \$302,628. The percentage range to the total support services mean aggregate was .87% to 3.36%. The costs for Flint were above the maximum parameter at \$929,770, while those of Utica were below the minimum parameter at \$211,003. The costs for Grand Rapids and Lansing were within the defined parameters.

Total Support Services--School Administration. This category consists of costs in the Office of the Principal and Other School Administration line items. The mean aggregate was \$4,276,042 with a standard deviation of \$1,676,054. The percentage range to the total



support services mean aggregate was 10.68% to 24.44%. The costs for Flint were above the maximum parameter at \$6,755,503, while those of Grand Rapids, Lansing, and Utica were within the defined parameters.

Total Support Services--Business. This category consists of costs in the Fiscal Services, School Plant Planning, Operation and Maintenance of Plant, Pupil Transportation Services, Internal Services, and Other Business Services line items. The mean aggregate was \$8,650,823 with a standard deviation of \$1,691,686. The percentage range to the total support services mean aggregate was 28.58% to 42.47%. The costs for Flint were above the maximum parameter at \$10,661,396, while those of Utica were below the minimum parameter at \$6,786,757. The costs for Grand Rapids and Lansing were within the defined parameters.

Total Support Services--Central. This category consists of costs in the Planning, Research, Development and Evaluation; Information Services; Staff Services; Statistical Services; Data-Processing Services; and Other Central Services line items. The mean aggregate was \$1,155,122 with a standard deviation of \$928,657. The percentage range to the total support services mean aggregate was .93% to 8.56%. The costs for Flint were above the maximum parameter at \$2,461,294, while those of Grand Rapids, Lansing, and Utica were within the defined parameters.

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Support Services--Other. The mean aggregate was \$290,042 with a standard deviation of \$554,173. This occurred because of such varied costs in the school districts. The salaries for Flint were \$25,603, Grand Rapids \$13,411, and Lansing \$1,121,154. Utica had no costs in this category.

Employee Benefits--Support Services. Salary costs were not applicable in this category.

#### Purchased Services

Table 7 presents the minimum and maximum parameters for Purchased Services in Group B by total category for Instruction and Support Services. Also shown is the percentage range to the total instruction and support services mean averages, respectively.

#### Instruction

Total Basic Programs. This category consists of the costs in the Elementary, Middle/Junior High, High School, Pre-School, and Other Basic Programs line items. The mean aggregate was \$80,938 with a standard deviation of \$32,311. The percentage range to the total instruction mean aggregate was 21.54% to 50.15%. The costs for Utica were below the minimum parameter at \$42,317, while those of Flint, Grand Rapids, and Lansing were within the defined parameters.

Total-Added-Needs. This category consists of the costs in the Special Education, Compensatory Education, Vocational Education, and

Table 7

## Purchased Services: Minimum and Maximum Parameters, Group B

	Minimum Parameters	Standard Deviation	Maximum Parameters	% Range to Total Instruction--Mean
Instruction				
Total Basic Programs	\$ 48,627	\$ 32,311	\$ 113,249	21.54% to 50.15%
Total Added Needs	56,198	55,571	167,340	24.89% to 74.11%
Total Adult/Cont. Ed.	11,095	12,105	35,305	4.91% to 15.64%
Unclassified	NA <sup>a</sup>	11,443	NA	NA
Employee Benefits--Inst.	NA	NA	NA	NA
Total Instruction--				\$225,804
Mean Average				
				% Range to Total Support Services--Mean
Support Services				
Total Sup't Serv.--Pupil	NA	122,838	NA	NA
Total Sup't Serv.--Inst.	\$ 110,079	\$ 171,710	\$ 453,499	1.62% to 6.69%
Total Sup't Serv.--Gen. Adm.	64,911	37,212	139,335	.95% to 2.05%
Total Sup't Serv.--School Adm.	20,356	23,908	68,172	.30% to 1.00%
Total Sup't Serv.--Business	4,032,254	1,870,376	7,773,006	59.29% to 114.30%
Total Sup't Serv.--Central	107,338	199,801	506,940	1.58% to 7.45%
Support Serv.--Other	NA	125,350	NA	NA
Employee Benefits--Sup't Serv.	NA	NA	NA	NA
Total Sup't Serv.--				\$6,800,331
Mean Average				

<sup>a</sup>NA = Not applicable.

Other Added Needs line items. The mean aggregate was \$111,769 with a standard deviation of \$55,571. The percentage range to the total instruction mean average was 24.89% to 74.11%. The costs of all four school districts were within the defined parameters.

Total Adult/Continuing Education. This category consists of the costs in the Basic, Secondary, Secondary Vocational, Occupational Training, and Enrichment line items. The mean aggregate was \$23,200 with a standard deviation of \$12,105. The percentage range to the total instruction mean average was 4.91% to 15.64%. The costs for Grand Rapids were above the maximum parameter at \$36,756, while those of Flint, Lansing, and Utica were within the defined parameters.

Unclassified. The mean aggregate was \$9,897 with a standard deviation of \$11,443. This occurred because of such varied costs in the school districts. The costs for Flint were \$17,531, Lansing \$210, and Utica \$21,845. Grand Rapids had no costs in this category.

Employee Benefits for Instruction. Purchased services costs are not applicable in this category.

#### Support Services

Total Support Services--Pupil. This category consists of costs in the Attendance Services; Guidance Services; Health Services; Psychological Services; Speech, Pathology, Audiology; Social Work Services; Visual Aid Services; Teacher Consultants; and Other Pupil Services line items. The mean aggregate was \$99,480 with a standard

deviation of \$122,838. This occurred because of such varied costs and services offered in the school districts. Only Grand Rapids, Lansing, and Utica had costs in attendance services. The costs for Grand Rapids were \$5,748, Lansing \$1,314, and Utica \$2,734.

Only Flint, Grand Rapids, and Lansing had costs in guidance services. The costs for Flint were \$298, Grand Rapids \$85,155, and Lansing \$1,577. All of the districts incurred costs for health services. The costs for Flint were \$7,634, Grand Rapids \$179,025, Lansing \$15,377, and Utica \$1,560.

Only Grand Rapids, Lansing, and Utica incurred costs in psychological services. The costs for Grand Rapids were \$3,238, Lansing \$1,615, and Utica \$1,189.

Only Grand Rapids and Lansing had costs for speech, pathology, and audiology. The costs for Grand Rapids were \$230 and Lansing \$3,830.

Only Grand Rapids, Lansing, and Utica had costs in social work services. The costs for Grand Rapids were \$2,609, Lansing \$15,662, and Utica \$398.

Only Flint and Lansing had costs in visual aid services. The costs for Flint were \$500 and Lansing \$963. No school district had costs for teacher consultants.

Only Flint, Grand Rapids, and Lansing had costs for other pupil services. The costs for Flint were \$37,013, Grand Rapids \$3,803, and Lansing \$26,447.

In summary, Flint incurred purchased services costs in only four of the nine support services--pupil categories. Grand Rapids incurred costs in seven categories, Lansing eight categories, and Utica four categories. Because of the lack of consistency in the services being offered by all of the school districts, skewed results were apparent, and minimum and maximum parameters could not be established.

Total Support Services--Instruction. This category consists of costs in the Improvement of Instruction, Library, Audio Visual, Educational Television, Computer-Assisted Instruction, Supervision Direction--Instructional Staff, Other Educational Media Services, and Other Instructional Staff Services line items. The mean aggregate was \$281,789 with a standard deviation of \$171,710. The percentage range to the total support services mean aggregate was 1.62% to 6.69%. The costs for Utica were below the minimum parameter at \$39,382, while those of Flint, Grand Rapids, and Lansing were within the defined parameters.

Total Support Services--General Administration. This category consists of costs in the Board of Education and Executive Administration line items. The mean aggregate was \$102,123 with a standard deviation of \$37,212. The percentage range to the total support services mean aggregate was .95% to 2.05%. The costs for Grand Rapids were below the minimum parameter at \$56,498, while those of Flint, Lansing, and Utica were within the defined parameters.

Total Support Services--School Administration. This category consists of costs in the Office of the Principal and Other School Administration line items. The mean aggregate was \$44,264 with a standard deviation of \$23,908. The percentage range to the total support services mean aggregate was .30% to 1.00%. The costs for Utica were below the minimum parameter at \$18,434, while those of Grand Rapids were above the maximum parameter at \$73,559. The costs for Flint and Lansing were within the defined parameters.

Total Support Services--Business. This category consists of costs in the Fiscal Services, School Plant Planning, Operation and Maintenance of Plant, Pupil Transportation Services, Internal Services, and Other Business Services line items. The mean aggregate was \$5,902,630 with a standard deviation of \$1,870,376. The percentage range to the total support services mean aggregate was 59.29% to 114.3%. The costs for Flint were above the maximum parameter at \$8,557,614, while those of Grand Rapids, Lansing, and Utica were within the defined parameters.

Total Support Services--Central. This category consists of costs in the Planning, Research, Development and Evaluation; Information Services; Staff Services; Statistical Services, Data-Processing Services; and Other Central Services line items. The mean aggregate was \$307,139 with a standard deviation of \$199,801. The percentage range to the total support services mean aggregate was 1.58% to 7.45%. The costs for Utica were below the minimum parameter at \$74,306, while

those of Flint were above the maximum parameter at \$561,421. The costs for Grand Rapids and Lansing were within the defined parameters.

Support Services--Other. Only Flint and Lansing had costs in this category. The costs for Flint were \$250,931, and those of Lansing were \$697.

Employee Benefits--Support Services. Purchased services costs were not applicable in this category.

#### Supplies, Materials and Other Expenses

Table 8 presents the minimum and maximum parameters for Supplies, Materials and Other Expenses in Group B by total category for Instruction and Support Services. Also shown is the percentage range to the total instruction and support services mean averages, respectively.

#### Instruction

Total Basic Programs. This category consists of the costs in the Elementary, Middle/Junior High, High School, Pre-School, and Other Basic Programs line items. The mean aggregate was \$355,697 with a standard deviation of \$1,273,211. The percentage range to the total instruction mean aggregate was 11.12% to 19.76%. The costs for Lansing were below the minimum parameter at \$860,474, while those for Grand Rapids were above the maximum parameter at \$1,640,866. The costs for Flint and Utica were within the defined parameters.



Table 8

## Supplies, Materials, and Other Expenses: Minimum and Maximum Parameters, Group B

	Minimum Parameters	Standard Deviation	Maximum Parameters	% Range to Total Instruction--Mean
<b>Instruction</b>				
Total Basic Programs	\$ 917,544	\$ 355,697	\$1,628,938	11.12% to 19.76%
Total Added Needs	157,119	98,599	354,317	1.91% to 4.30%
Total Adult/Cont. Ed.	66,475	117,061	300,597	.81% to 3.65%
Unclassified	NA <sup>a</sup>	2,052	NA	NA
Employee Benefits--Inst.	5,572,535	958,056	7,488,647	67.59% to 90.84%
Total Instruction-- Mean Average				\$8,244,149
				% Range to Total Support Services--Mean
<b>Support Services</b>				
Total Sup't Serv.--Pupil	\$ 20,468	\$ 30,502	\$ 81,472	.27% to 1.09%
Total Sup't Serv.--Inst.	NA	999,226	NA	NA
Total Sup't Serv.--Gen. Adm.	48,759	27,487	103,733	.65% to 1.39%
Total Sup't Serv.--School Adm.	101,569	31,445	164,459	1.36% to 2.20%
Total Sup't Serv.--Business	1,218,271	802,080	2,822,431	16.31% to 37.79%
Total Sup't Serv.--Central	31,071	97,073	225,217	.42% to 3.02%
Support Serv.--Other	NA	219,608	NA	NA
Employee Benefits--Sup't Serv.	2,727,221	1,467,234	5,661,689	36.51% to 75.80%
Total Sup't Serv.-- Mean Average				\$7,469,291

<sup>a</sup>NA = Not applicable.

Total Added Needs. This category consists of the costs in the Special Education, Compensatory Education, Vocational Education, and Other Added Needs line items. The mean aggregate was \$255,718 with a standard deviation of \$98,599. The percentage range to total instruction mean average was 1.91% to 4.30%. The costs for Utica were below the minimum parameter at \$115,745, while those of Flint, Grand Rapids, and Lansing were within the defined parameters.

Total Adult/Continuing Education. This category consists of the costs in the Basic, Secondary, Secondary Vocational, Occupational Training, and Enrichment line items. The mean aggregate was \$183,536 with a standard deviation of \$117,061. The costs for Utica were below the minimum parameter at \$64,691, while those of Flint, Grand Rapids, and Lansing were within the defined parameters.

Unclassified. Only Lansing and Utica had costs in this category. The costs for Lansing were \$115, and those of Utica were \$4,141.

Employee Benefits for Instruction. The mean aggregate was \$6,530,591 with a standard deviation of \$958,056. The percentage range to the total instruction mean average was 67.59% to 90.84%. The costs for Utica were below the minimum parameter at \$5,361,708, while those of Flint were above the maximum parameter at \$7,559,531. The costs for Grand Rapids and Lansing were within the defined parameters.

### Support Services

Total Support Services--Pupil. This category consists of costs in the Attendance Services; Guidance Services; Health Services; Psychological Services; Speech, Pathology, Audiology; Social Work Services; Visual Aid Services; Teacher Consultants; and Other Pupil Services line items. The mean aggregate was \$50,970 with a standard deviation of \$30,502. The percentage range to the total support services mean aggregate was .27% to 1.09%. The costs for Grand Rapids were above the maximum parameter at \$95,695, while those of Flint, Lansing, and Utica were within the defined parameters.

Total Support Services--Instruction. This category consists of costs in the Improvement of Instruction, Library, Audio-Visual, Educational Television, Computer-Assisted Instruction, Supervision Direction--Instructional Staff, Other Educational Media Services, and Other Instructional Staff Services line items. The mean aggregate was \$751,827 with a standard deviation of \$999,226. This occurred because of such varied costs and services offered by the school districts.

All four districts had costs in improvement of instruction. The costs for Flint were \$121,680, Grand Rapids \$48,240, Lansing \$25,326, and Utica \$1,922.

All four districts had library costs. The costs for Flint were \$112,692, Grand Rapids \$85,148, Lansing \$39,865, and Utica \$95,996.

All four districts incurred costs for audio-visual. The costs for Flint were \$61,201, Grand Rapids \$45,321, Lansing \$45,996, and Utica \$43,326.

Only Flint and Lansing incurred costs for educational television. The costs for Flint were \$31,405, and those of Lansing were \$14,092.

Only Flint and Utica had costs for computer-assisted instruction. The costs for Flint were \$1,401, and those of Utica were \$5,094.

All four districts had costs for supervision direction--instructional staff. The costs for Flint were \$585, Grand Rapids \$2,030, 349, Lansing \$50,978, and Utica \$1,199.

All four districts had costs for other educational media services. The costs for Flint were \$3,197, Grand Rapids \$35,512, Lansing \$10,211, and Utica \$3,828.

Only Flint, Grand Rapids, and Lansing had costs for other instructional staff services. The costs for Flint were \$4,165, Grand Rapids \$1,665, and Lansing \$86,914. Because of the varied costs and lack of consistency in the services being offered, skewed results were apparent, and minimum and maximum parameters could not be established.

Total Support Services--General Administration. This category consists of costs in the Board of Education and Executive Administration line items. The mean aggregate was \$76,246 with a standard deviation of \$27,487. The percentage range to the total support services mean aggregate was .65% to 1.39%. The costs for Lansing were below the minimum parameter at \$42,550, while those of Flint were

above the maximum parameter at \$109,528. The costs for Grand Rapids and Utica were within the defined parameters.

Total Support Services--School Administration. This category consists of costs in the Office of the Principal and Other School Administration line items. The mean aggregate was \$133,014 with a standard deviation of \$31,445. The percentage range to the total support services mean aggregate was 1.36% to 2.20%. The costs for all four school districts were within the defined parameters.

Total Support Services--Business. This category consists of costs in the Fiscal Services, School Plant Planning, Operation and Maintenance of Plant, Pupil Transportation Services, Internal Services, and Other Business Services line items. The mean aggregate was \$2,020,351 with a standard deviation of \$802,080. The percentage range to the total support services mean aggregate was 16.31% to 37.79%. The costs for Flint were above the maximum parameter at \$3,178,546, while those of Grand Rapids, Lansing, and Utica were within the defined parameters.

Total Support Services--Central. This category consists of costs in the Planning, Research, Development and Evaluation; Information Services; Staff Services; Statistical Services; Data-Processing Services; and Other Central Services line items. The mean aggregate was \$128,144 with a standard deviation of \$97,073. The percentage range to the total support services mean aggregate was .42% to 3.02%. The costs for Utica were below the minimum parameter at \$11,244, while

those of Grand Rapids were above the maximum parameter at \$238,299. The costs for Flint and Lansing were within the defined parameters.

Support Services--Other. The mean aggregate was \$114,286 with a standard deviation of \$219,608. This occurred because of such varied costs in the school districts. The costs for Flint were \$443,601, Grand Rapids \$1,549, and Lansing \$11,992. Utica had no costs in this category.

Employee Benefits--Support Services. The mean aggregate was \$4,194,455 with a standard deviation of \$1,467,234. The percentage range to the total support services mean aggregate was 36.51% to 75.80%. The costs for Flint were above the maximum parameter at \$6,351,065, while those for Grand Rapids, Lansing, and Utica were within the defined parameters.

#### The Budget Model: Group C

A fourth basic question addressed by this study was: What are the minimum and maximum line item current operating expenses for school districts having a student population of 10,000 to 19,999 for 1984-85?

Group C, identified in Table 3, represented school districts having a student population of 10,000 to 19,999 for 1984-85. Table 9 presents the minimum and maximum parameters for Salaries in Group C by total category for Instruction and Support Services. Also shown is

Table 9  
Salaries: Minimum and Maximum Parameters, Group C

	Minimum Parameters	Standard Deviation	Maximum Parameters	% Range to Total Instruction--Mean
<b>Instruction</b>				
Total Basic Programs	\$13,482,135	\$5,088,765	\$23,659,665	56.74% to 99.58%
Total Added Needs	2,636,300	2,027,364	6,691,028	11.10% to 28.16%
Total Adult/Cont. Ed.	NA <sup>a</sup>	593,295	NA	NA
Unclassified	NA	8,997	NA	NA
Employee Benefits--Inst.	NA	NA	NA	NA
Total Instruction--				\$23,759,600
Mean Average				
				% Range to Total Support Services--Mean
<b>Support Services</b>				
Total Sup't Serv.--Pupil	\$ 1,142,987	\$1,369,529	\$ 3,882,045	9.19% to 31.20%
Total Sup't Serv.--Inst.	955,397	835,515	2,626,427	7.68% to 21.11%
Total Sup't Serv.--Gen. Adm.	175,078	202,936	580,950	1.41% to 4.67%
Total Sup't Serv.--School Adm.	1,905,664	722,176	3,350,016	15.32% to 26.93%
Total Sup't Serv.--Business	3,278,101	1,362,472	6,003,045	26.35% to 48.25%
Total Sup't Serv.--Central	230,482	231,144	692,770	1.85% to 5.57%
Support Serv.--Other	NA	55,629	NA	NA
Employee Benefits--Sup't Serv.	NA	NA	NA	NA
Total Support Services--				\$12,441,700
Mean Average				

<sup>a</sup>NA = Not applicable.

the percentage range to the total instruction and support services mean averages, respectively.

### Salaries

#### Instruction

Total Basic Programs. This category consists of the costs in the Elementary, Middle/Junior High, High School, Pre-School, and Other Basic Programs line items. The mean aggregate was \$18,570,900 with a standard deviation of \$5,088,765. The percentage range to the total instruction mean aggregate was 56.74% to 99.58%. The costs for Bay City, Port Huron, and Waterford were below the minimum parameter at \$11,941,446, \$12,625,417, and \$12,505,947, respectively. The costs for Livonia, Warren, and Wayne-Westland were above the maximum parameter at \$26,820,443, \$25,852,384, and \$25,382,884, respectively. The costs for the other eight school districts were within the defined parameters.

Total Added Needs. This category consists of the costs in the Special Education, Compensatory Education, Vocational Education, and Other Added Needs line items. The mean aggregate was \$4,663,664 with a standard deviation of \$2,027,364. The percentage range to the total instruction mean aggregate was 11.10% to 28.16%. The costs for Bay City, Plymouth-Canton, and Troy were below the minimum parameter at \$2,486,634, \$2,184,843, and \$2,501,801, respectively. The costs for Pontiac and Saginaw were above the maximum parameter at \$8,232,110 and



\$8,198,184, respectively. The costs for the other nine school districts were within the defined parameters.

Total Adult/Continuing Education. This category consists of the costs in the Basic, Secondary, Secondary Vocational, Occupational Training, and Enrichment line items. The mean aggregate was \$552,278 with a standard deviation of \$593,295. This occurred because of such varied costs and services offered by the school districts. All of the districts provided a basic adult education program except Ann Arbor and Bay City. Of the 12 school districts supporting a basic adult education program, costs ranged from \$976 for Kalamazoo to \$694,751 for Pontiac.

Eight districts provided a secondary program. Costs ranged from \$18,012 for Troy to \$1,512,302 for Pontiac. Ann Arbor, Bay City, Dearborn, Kalamazoo, Livonia, and Taylor had no costs in this category.

Only Wayne-Westland had costs in the secondary vocational area. The costs for Wayne-Westland were \$345,521.

Only Bay City, Port Huron, and Saginaw had costs for occupational training. The costs for Bay City were \$15,493, Port Huron \$24,312, and Saginaw \$72,716.

Only Ann Arbor, Livonia, Plymouth-Canton, Troy, Warren, and Wayne-Westland had enrichment costs. The costs for Ann Arbor were \$43,721, Livonia \$433,054, Plymouth-Canton \$156,700, Troy \$112,891, Warren \$16,310, and Wayne-Westland \$29,942.

In summary, only 12 of 14 school districts provided a basic adult and continuing education program. Only eight districts had a secondary program, one a secondary vocational program, three an occupational program, and six districts an enrichment program. Because of the lack of consistency in the programs being offered and the wide range of costs incurred, skewed results were apparent, and minimum and maximum parameters could not be established.

Unclassified. Only Dearborn and Plymouth-Canton had costs in this category. The costs for Dearborn were \$33,608, and those of Plymouth-Canton were \$5,805.

Employee Benefits for Instruction. Salary costs were not applicable in this category.

#### Support Services

Total Support Services--Pupil. This category consists of the costs in Attendance Services; Guidance Services; Health Services; Psychological Services; Speech, Pathology, Audiology; Social Work Services; Visual Aid Services; Teacher Consultants; and Other Pupil Services line items. The mean aggregate was \$2,512,516 with a standard deviation of \$1,369,529. The percentage range to the total support services mean aggregate was 9.19% to 31.20%. The costs for Bay City were below the minimum parameter at \$577,090. The costs for Ann Arbor, Pontiac, Warren, and Wayne-Westland were above the maximum parameter at \$3,934,608, \$4,480,520, \$4,461,465, and \$4,916,350,

respectively. The costs for the other nine districts were within the defined parameters.

Total Support Services--Instruction. This category consists of the costs in the Improvement of Instruction, Library, Audio-Visual, Educational Television, Computer-Assisted Instruction, Supervision Direction--Instructional Staff, Other Educational Media Services, and Other Instructional Staff Services line items. The mean aggregate was \$1,790,912 with a standard deviation of \$835,515. The percentage range to the total support services mean aggregate was 7.68% to 21.11%. The costs for Bay City, Kalamazoo, Port Huron, and Troy were below the minimum parameter at \$536,523, \$922,724, \$779,165, and \$770,575, respectively. The costs for Ann Arbor, Livonia, and Warren were above the maximum parameter at \$2,751,862, \$2,778,687, and \$3,196,427, respectively. The costs for the other seven districts were within the defined parameters.

Total Support Services--General Administration. This category consists of the costs in the Board of Education and Executive Administration line items. The mean aggregate was \$378,014 with a standard deviation of \$202,936. The percentage range to the total support services mean aggregate was 1.41% to 4.67%. The costs for Kalamazoo were below the minimum parameter at \$117,823, while those of Pontiac and Wayne-Westland were above the maximum parameter at \$903,520 and \$596,850, respectively. The costs for the other 11 districts were within the defined parameters.

Total Support Services--School Administration. This category consists of the costs in the Office of the Principal and Other School Administration line items. The mean aggregate was \$2,627,840 with a standard deviation of \$722,176. The percentage range to the total support services mean aggregate was 15.32% to 26.93%. The costs for Bay City and Troy were below the minimum parameter at \$1,739,129 and \$1,870,481, respectively. The costs for Ann Arbor, Pontiac, and Warren were above the maximum parameter at \$3,512,612, \$3,665,006, and \$3,758,448, respectively. The costs for the other nine districts were within the defined parameters.

Total Support Services--Business. This category consists of the costs in the Fiscal Services, School Plant Planning, Operation and Maintenance of Plant, Pupil Transportation Services, Internal Services, and Other Business Services line items. The mean aggregate was \$4,640,573 with a standard deviation of \$1,362,472. The percentage range to the total support services mean aggregate was 26.35% to 48.25%. The costs for Bay City, Port Huron, and Troy were below the minimum parameter at \$3,113,006, \$2,583,935, and \$2,800,218, respectively. The costs for Livonia and Warren were above the maximum parameter at \$6,347,818 and \$6,348,177, respectively. The costs for the other nine districts were within the defined parameters.

Total Support Services--Central. This category consists of the costs in the Planning, Research, Development and Evaluation; Information Services; Staff Services; Statistical Services; Data-Processing

Services; and Other Central Services line items. The mean aggregate was \$461,626 with a standard deviation of \$231,144. The percentage range to the total support services mean aggregate was 1.85% to 5.57%. The costs for Port Huron, Taylor, and Troy were below the minimum parameter at \$176,123, \$102,198, and \$115,259, respectively. The costs for Pontiac and Saginaw were above the maximum parameter at \$760,369 and \$729,996, respectively. The costs for the other nine districts were within the defined parameters.

Support Services--Other. Four districts had costs in this category. The costs for Plymouth-Canton were \$156,324, Taylor \$135,100, Warren \$44,777, and Wayne-Westland \$91,180.

Employee Benefits--Support Services. Salary costs were not applicable in this category.

#### Purchased Services

Table 10 presents the minimum and maximum parameters for Purchased Services in Group C by total category for Instruction and Support Services. Also shown is the percentage range to the total instruction and support services mean averages, respectively.

#### Instruction

Total Basic Programs. This category consists of the costs in Elementary, Middle/Junior High, High School, Pre-School, and Other Basic Programs line items. The mean aggregate was \$66,647 with a

Table 10

## Purchased Services: Minimum and Maximum Parameters, Group C

	Minimum Parameters	Standard Deviation	Maximum Parameters	% Range to Total Instruction--Mean
Instruction				
Total Basic Programs	\$ 8,826	\$ 57,821	\$ 124,468	3.71% to 52.31%
Total Added Needs	26,014	69,100	164,214	10.93% to 69.01%
Total Adult/Cont. Ed.	NA <sup>a</sup>	50,401	NA	NA
Unclassified	NA	73,283	NA	NA
Employee Benefits--Inst.	NA	NA	NA	NA
Total Instruction-- Mean Average				\$237,944
				% Range to Total Support Services--Mean
Support Services				
Total Sup't Serv.--Pupil	NA	\$ 53,555	NA	NA
Total Sup't Serv.--Inst.	\$ 4,432	139,919	\$ 284,270	.11% to 7.06%
Total Sup't Serv.--Gen. Adm.	96,055	79,472	254,999	2.39% to 6.33%
Total Sup't Serv.--School Adm.	1,777	33,521	68,819	.04% to 1.71%
Total Sup't Serv.--Business	1,993,270	1,445,736	4,884,742	49.51% to 121.33%
Total Sup't Serv.--Central	68,738	107,702	284,142	1.71% to 7.06%
Support Serv.--Other	NA	21,669	NA	NA
Employee Benefits--Sup't Serv.	NA	NA	NA	NA
Total Support Services-- Mean Average				\$4,025,833

<sup>a</sup> NA = Not applicable.

standard deviation of \$57,821. The percentage range to the total instruction mean aggregate was 3.71% to 52.31%. The costs for Port Huron were below the minimum parameter at \$62, while those for Ann Arbor and Bay City were above the maximum parameter at \$199,478 and \$167,175, respectively. The costs for the other 11 districts were within the defined parameters.

Total Added Needs. This category consists of the costs in the Special Education, Compensatory Education, Vocational Education, and Other Added Needs line items. The mean aggregate was \$95,114 with a standard deviation of \$69,100. The percentage range to the total instruction mean aggregate was 10.93% to 69.01%. The costs for Kalamazoo and Port Huron were below the minimum parameter at \$16,855 and \$25,299, respectively. The costs for Waterford and Wayne-Westland were above the maximum parameter at \$293,618 and \$167,083, respectively. The costs for the other ten districts were within the defined parameters.

Total Adult/Continuing Education. This category consists of the costs in the Basic, Secondary, Secondary Vocational, Occupational Training, and Enrichment line items. The mean aggregate was \$44,637 with a standard deviation of \$50,401. This occurred because of such varied costs and services offered by the school districts. All of the districts expended funds for purchased services in the basic adult education program except Ann Arbor, Bay City, Kalamazoo, and Warren.

Of the ten school districts providing such programs, costs ranged from \$69 for Saginaw to \$124,036 for Pontiac.

Only half of the school districts provided a secondary adult education program. Costs ranged from \$296 for Port Huron to \$63,708 for Warren. Only Wayne-Westland provided a secondary vocational program. The cost for Wayne-Westland was \$38,986.

Only Port Huron and Saginaw had costs for occupational training. The costs for Port Huron were \$11,932 and Saginaw \$463.

Six school districts provided an enrichment program. Costs ranged from \$78 for Plymouth-Canton to \$138,572 for Troy.

In summary, only 10 of the 14 school districts incurred costs for purchased services in the basic adult education program. Only seven districts incurred costs in a secondary program, one in a secondary vocational program, two in an occupational training program, and six districts in an enrichment program. Because of the lack of consistency in the programs being offered, skewed results were apparent, and minimum and maximum parameters could not be established.

Unclassified. Four districts had costs in this category. The costs for Dearborn were \$43,170, Plymouth-Canton \$129,574, Taylor \$254,744, and Wayne-Westland \$14,153.

Employee Benefits for Instruction. Purchased services were not applicable in this category.



### Support Services

Total Support Services--Pupil. This category consists of the costs in Attendance Services; Guidance Services; Health Services; Psychological Services; Speech, Pathology, Audiology; Social Work Services; Visual Aid Services; Teacher Consultants; and Other Pupil Services line items. The mean aggregate was \$46,200 with a standard deviation of \$53,555. This occurred because of such varied costs and services offered by the school district.

Of the 14 school districts in Group C, 9 incurred costs in attendance services. Costs ranged from \$378 for Kalamazoo to \$13,594 for Port Huron.

Nine school districts had costs in guidance services. Costs ranged from \$36 for Wayne-Westland to \$25,495 for Pontiac.

All but three school districts incurred costs in health services. Costs ranged from \$1,081 for Pontiac to \$8,214 for Plymouth-Canton.

Eleven school districts had costs in psychological services. Costs ranged from \$1,006 for Dearborn to \$3,049 for Saginaw.

Eight school districts had costs in speech, pathology, and audiology. Costs ranged from \$445 for Pontiac to \$44,884 for Warren.

Eleven school districts had costs in social work services. Costs ranged from \$510 for Dearborn to \$131,410 for Saginaw. No school district had costs in visual aid services.

Five school districts had costs for teacher consultants. Costs ranged from \$2,799 for Port Huron to \$39,139 for Warren.

Ten districts had costs for other pupil services. Costs ranged from \$410 for Wayne-Westland to \$78,037 for Pontiac. Because of the lack of consistency in the programs being offered and the wide range of costs incurred, skewed results were apparent, and minimum and maximum parameters could not be established.

Total Support Services--Instruction. This category consists of the costs in the Improvement of Instruction, Library, Audio Visual, Educational Television, Computer-Assisted Instruction, Supervision Direction--Instructional Staff, Other Educational Media Services, and Other Instructional Staff Services line items. The mean aggregate was \$144,351 with a standard deviation of \$139,919. The percentage range to the total support services mean aggregate was .11% to 7.06%. The costs for Troy were below the minimum parameter at \$1,667, while those for Waterford were above the maximum parameter at \$568,846. Livonia had no costs in this category. The costs for the other 11 districts were within the defined parameters.

Total Support Services--General Administration. This category consists of the costs in the Board of Education and Executive Administration line items. The mean aggregate was \$175,527 with a standard deviation of \$79,472. The percentage range to the total support services mean aggregate was 2.39% to 6.33%. The costs for Bay City and Livonia were below the minimum parameter at \$80,904 and \$8,444, respectively. The costs of Saginaw and Wayne-Westland were above the maximum parameter at \$293,932 and \$287,408, respectively.

The costs for the other ten districts were within the defined parameters.

Total Support Services--School Administration. This category consists of the costs in the Office of the Principal and Other School Administration line items. The mean aggregate was \$35,298 with a standard deviation of \$33,521. The percentage range to the total support services mean aggregate was .04% to 1.71%. The costs for Saginaw and Warren were above the maximum parameter at \$108,227 and \$94,090, respectively. Kalamazoo and Troy had no costs in this category. The costs for the other ten districts were within the defined parameters.

Total Support Services--Business. This category consists of the costs in the Fiscal Services, School Plant Planning, Operation and Maintenance of Plant, Pupil Transportation Services, Internal Services, and Other Business Services line items. The mean aggregate was \$3,439,006 with a standard deviation of \$1,445,736. The percentage range to the total support services mean aggregate was 49.51% to 121.33%. The costs for Kalamazoo and Port Huron were below the minimum parameter at \$868,191 and \$1,562,555, respectively. The costs for Ann Arbor, Livonia, and Saginaw were above the maximum parameter at \$5,675,852, \$4,960,719, and \$5,636,099, respectively. The costs for the other nine districts were within the defined parameters.

Total Support Services--Central. This category consists of the costs in the Planning, Research, Development and Evaluation;

Information Services; Staff Services; Statistical Services; Data-Processing Services; and Other Central Services line items. The mean aggregate was \$176,440 with a standard deviation of \$107,702. The percentage range to the total support services mean aggregate was 1.71% to 7.06%. The costs for Kalamazoo, Pontiac, and Waterford were below the minimum parameter at \$558, \$48,532, and \$51,089, respectively. The costs for Livonia, Plymouth-Canton, and Saginaw were above the maximum parameter at \$336,318, \$299,759, and \$284,425, respectively. The costs for the other eight districts were within the defined parameters.

Support Services--Other. Only five districts had costs in this category. The costs for Ann Arbor were \$1,594, Plymouth-Canton \$78,244, Pontiac \$802, Warren \$29,089, and Wayne-Westland \$16,415.

Employee Services--Support Services. Purchased services costs were not applicable in this category.

Supplies, Materials, and Other Expenses

Table 11 presents the minimum and maximum parameters for Supplies, Materials and Other Expenses in Group C by total category for Instruction and Support Services. Also shown is the percentage range to the total instruction and support services mean averages, respectively.

Table 11  
Supplies, Materials and Other Expenses: Minimum and Maximum Parameters, Group C

	Minimum Parameters	Standard Deviation	Maximum Parameters	% Range to Total Instruction--Mean
<b>Instruction</b>				
Total Basic Programs	\$ 488,597	\$ 259,114	\$1,006,825	10.45% to 21.53%
Total Added Needs	83,688	132,804	349,296	1.79% to 7.47%
Total Adult/Cont. Ed.	15,423	51,735	118,893	.33% to 2.54%
Unclassified	NA <sup>a</sup>	60,069	NA	NA
Employee Benefits--Inst.	2,723,862	905,171	4,534,204	58.24% to 96.95%
Total Instruction-- Mean Average				\$4,676,620
				% Range to Total Support Services--Mean
<b>Support Services</b>				
Total Sup't Serv.--Pupil	NA	\$ 55,147	NA	NA
Total Sup't Serv.--Inst.	\$ 18,043	156,830	\$ 331,703	.40% to 7.41%
Total Sup't Serv.--Gen. Adm.	12,079	39,649	91,377	.27% to 2.04%
Total Sup't Serv.--School Adm.	18,191	34,867	87,925	.41% to 1.97%
Total Sup't Serv.--Business	376,998	1,184,055	2,745,108	8.43% to 61.36%
Total Sup't Serv.--Central	NA	74,391	NA	NA
Support Serv.--Other	NA	118,474	NA	NA
Employee Benefits--Sup't Serv.	1,466,238	998,270	3,462,778	32.77% to 77.40%
Total Support Services-- Mean Average				\$4,474,075

<sup>a</sup> NA = Not applicable.

### Instruction

Total Basic Programs. This category consists of the costs in the Elementary, Middle/Junior High, High School, Pre-School, and Other Basic Programs line items. The mean aggregate was \$747,711 with a standard deviation of \$259,114. The percentage range to the total instruction mean aggregate was 10.45% to 21.53%. The costs for Waterford and Wayne-Westland were below the minimum parameter at \$452,654 and \$345,645, respectively. The costs for Ann Arbor, Kalamazoo, and Warren were above the maximum parameter at \$1,039,365, \$1,107,570, and \$1,200,932, respectively. The costs for the other nine districts were within the defined parameters.

Total Added Needs. This category consists of the costs in the Special Education, Compensatory Education, Vocational Education, and Other Added Needs line items. The mean aggregate was \$216,492 with a standard deviation of \$132,804. The percentage range to the total instruction mean aggregate was 1.79% to 7.47%. The costs for Bay City and Dearborn were below the minimum parameter at \$79,862 and \$79,599, respectively. The costs for Pontiac and Warren were above the maximum parameter at \$491,245 and \$402,441, respectively. The costs for the other ten districts were within the defined parameters.

Total Adult/Continuing Education. This category consists of the costs in the Basic, Secondary, Secondary Vocational, Occupational Training, and Enrichment line items. The mean aggregate was \$67,158

with a standard deviation of \$51,735. The percentage range to the total instruction mean aggregate was .33% to 2.54%. The costs for Ann Arbor were below the minimum parameter at \$6,094, while those for Pontiac, Saginaw, and Warren were above the maximum parameter at \$171,783, \$142,387, and \$122,880, respectively. Bay City had no costs in this category. The costs for the other nine districts were within the defined parameters.

Unclassified. Only three districts had costs in this category. The costs for Dearborn were \$1,348, Plymouth-Canton \$868, and Wayne-Westland \$224,924.

Employee Benefits for Instruction. The mean aggregate was \$3,629,033 with a standard deviation of \$905,171. The percentage range to the total instruction mean aggregate was 58.24% to 96.95%. The costs for Bay City were below the minimum parameter at \$2,301,039, while those of Ann Arbor, Warren, and Wayne-Westland were above the maximum parameter at \$4,592,173, \$4,659,462, and \$5,378,692, respectively. The costs for the other ten districts were within the defined parameters.

#### Support Services

Total Support Services--Pupil. This category consists of the costs in Attendance Services; Guidance Services; Health Services; Psychological Services; Speech, Pathology, Audiology; Social Work Services; Visual Aid Services; Teacher Consultants; and Other Pupil

Services line items. The mean aggregate was \$46,110 with a standard deviation of \$55,147. This occurred because of such varied costs and services offered by the school districts.

Nine of the 14 districts had costs in attendance services. Costs ranged from \$351 for Waterford to \$32,545 for Warren. Ann Arbor, Livonia, Plymouth-Canton, Saginaw, and Troy had no costs in this category.

Eight districts had costs in guidance services. Costs ranged from \$130 for Waterford to \$20,813 for Ann Arbor. Bay City, Dearborn, Livonia, Taylor, Warren, and Wayne-Westland had no costs in this category.

All of the school districts, except Waterford, had health services costs. Costs ranged from \$415 for Ann Arbor to \$9,094 for Warren.

Twelve districts had psychological services costs. Costs ranged from \$475 for Wayne-Westland to \$11,981 for Troy. Bay City and Livonia had no costs in this category.

Nine districts had costs in speech, pathology, and audiology. Costs ranged from \$531 for Troy to \$6,316 for Kalamazoo. Bay City, Livonia, Saginaw, Taylor, and Wayne-Westland had no costs in this category.

Eleven districts had costs in social work services. Costs ranged from \$36 for Ann Arbor to \$2,169 for Kalamazoo. Bay City, Livonia, and Saginaw had no costs in this category. No school district had costs in visual aid services.



Four districts had costs for teacher consultants. The costs for Ann Arbor were \$5,797, Pontiac \$28,705, Port Huron \$6,839, and Warren \$9,970.

Eleven districts had costs for other pupil services. Costs ranged from \$1,049 for Wayne-Westland to \$135,592 for Ann Arbor. Bay City, Livonia, and Waterford had no costs in this category. Because of the lack of consistency in the programs being offered and the wide range of costs incurred, skewed results were apparent, and minimum and maximum parameters could not be established.

Total Support Services--Instruction. This category consists of the costs in the Improvement of Instruction, Library, Audio-Visual, Educational Television, Computer-Assisted Instruction, Supervision Direction--Instructional Staff, Other Educational Media Services, and Other Instructional Staff Services line items. The mean aggregate was \$174,873 with a standard deviation of \$156,830. The percentage range to the total support services mean aggregate was .40% to 7.41%. The costs for Kalamazoo were above the maximum parameter at \$673,903, while those of the other 13 districts were within the defined parameters.

Total Support Services--General Administration. This category consists of the costs in the Board of Education and Executive Administration line items. The mean aggregate was \$51,728 with a standard deviation of \$39,649. The percentage range to the total support services mean aggregate was .27% to 2.04%. The costs for

Dearborn and Saginaw were below the minimum parameter at \$12,276 and \$15,108, respectively. The costs for Kalamazoo and Pontiac were above the maximum parameter at \$103,458 and \$162,788, respectively. The costs for the other ten districts were within the defined parameters.

Total Support Services--School Administration. This category consists of the costs in the Office of the Principal and Other School Administration line items. The mean aggregate was \$53,058 with a standard deviation of \$34,867. The percentage range to the total support services mean aggregate was .41% to 1.97%. The costs for Taylor were below the minimum parameter at \$9,892, while those of Plymouth-Canton were above the maximum parameter at \$144,561. Bay City had no costs in this category. The costs for the other 11 districts were within the defined parameters.

Total Support Services--Business. This category consists of the costs in the Fiscal Services, School Plant Planning, Operation and Maintenance of Plant, Pupil Transportation Services, Internal Services, and Other Business Services line items. The mean aggregate was \$1,561,053 with a standard deviation of \$1,184,055. The costs for Kalamazoo and Plymouth-Canton were above the maximum parameter at \$4,810,080 and \$2,786,259, respectively. The costs for the other 12 districts were within the defined parameters.

Total Support Services--Central. This category consists of the costs in the Planning, Research, Development and Evaluation; Information Services; Staff Services; Statistical Services; Data-Processing

Services; and Other Central Services line items. The mean aggregate was \$71,047 with a standard deviation of \$74,391. This occurred because of such varied costs and services offered by the school districts.

Eleven of the 14 school districts had costs in planning, research, development and evaluation. Costs ranged from \$21 for Wayne-Westland to \$137,458 for Kalamazoo. Livonia, Troy, and Warren had no costs in this category.

Ten districts had costs for information services. Costs ranged from \$2 for Saginaw to \$37,158 for Kalamazoo. Port Huron, Taylor, Troy, and Warren had no costs in this category.

Ten districts had costs for staff services. Costs ranged from \$1,083 for Dearborn to \$38,173 for Kalamazoo. Plymouth-Canton, Pontiac, Saginaw, and Troy had no costs in this category.

Only Ann Arbor had costs for statistical services. The costs for Ann Arbor were \$1,662.

Ten districts had costs for data-processing services. Costs ranged from \$4,768 for Taylor to \$224,290 for Pontiac. Bay City, Kalamazoo, Port Huron, and Troy had no costs in this category.

Five districts had costs for other central services. The costs for Bay City were \$1,280, Dearborn \$29,809, Kalamazoo \$226, Livonia \$64,538, and Saginaw \$4,975. Because of the lack of consistency in the programs being offered and the wide range of costs incurred, skewed results were apparent, and minimum and maximum parameters could not be established.

Support Services--Other. Four districts had costs in this category. The costs for Plymouth-Canton were \$356,316, Pontiac \$296,517, Warren \$200, and Wayne-Westland \$70,757.

Employee Benefits--Support Services. The mean aggregate was \$2,464,508 with a standard deviation of \$998,270. The costs for Bay City, Kalamazoo, and Port Huron were below the minimum parameter at \$1,246,150, \$1,368,660, and \$1,281,054, respectively. The costs for Dearborn and Warren were above the maximum parameter at \$3,987,048 and \$4,171,301, respectively. The costs for the other nine districts were within the defined parameters.

#### Summary

This chapter presented the findings of the study. The findings were presented in two sections. The first section presented the results of the comparative examination of line item current operating expenses. The second section presented a budget model that established minimum and maximum line item current operating expenses. These sections related to the four basic questions of the study.

## CHAPTER V

### SUMMARY, FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

This chapter summarizes the study and the findings and presents the conclusions and recommendations derived from the study.

#### Summary

This study served two purposes: to compare line item current operating expenses among school districts having a student population of 10,000 but less than 50,000 and to present a budget model that establishes minimum and maximum line item current operating expenses for such districts.

The literature review examined the origin of the term "budget," the development of the United States budget and its significance to school budgeting, and studies of school budgeting and public budgeting. The review included the definition of a public budget and its properties and the development of the United States budgetary practices from their roots in England.

The types of budgets were examined, and the views of critics were shared. Studies relating to school budgetary practices were reviewed from a historical perspective.

The procedures used to conduct this study were twofold: procedures used to compare the actual current operating expenses by line item for Groups B and C, and procedures used to present a budget

model that establishes minimum and maximum line item current operating expenses.

Four questions were addressed by the two purposes of this study:

1. How do actual line item current operating expenses compare with each other in school districts having a student population of 20,000 to 49,999 for 1984-85?

2. How do actual line item current operating expenses compare with each other in school districts having a student population of 10,000 to 19,999 for 1984-85?

3. What are the minimum and maximum line item current operating expenses for school districts having a student population of 20,000 to 49,999 for 1984-85?

4. What are the minimum and maximum line item current operating expenses for school districts having a student population of 10,000 to 19,999 for 1984-85?

The population for the two purposes of the study includes all local school districts in Michigan having a student population of 10,000 but less than 50,000. Group B includes four school districts which have a student enrollment of 20,000 to 49,999, and Group C includes 14 school districts which have a student enrollment of 10,000 to 19,999 for 1984-85. The procedures used to collect data were presented in Chapter III.

## Findings

The first purpose of the study is to compare line item current operating expenses among school districts having a student population of 10,000 but less than 50,000. In Group B, which includes four districts having a student enrollment of 20,000 to 49,999, the findings indicate that in several instances in both the Instruction and Support Services categories of Salaries, Purchased Services, and Supplies, Materials and Other Expenses comparisons cannot be made because the standard deviations are higher than the mean.

### Salaries

#### Instruction

Basic Programs. Comparisons can be made in three of the five line items. No school district has costs in the Pre-School category. Only Flint, Grand Rapids, and Utica have costs in the Other Basic Programs category. A comparison cannot be made because costs range from less than \$30,000 to almost \$2 million.

Added Needs. Comparisons can be made in three of the four line items. A comparison cannot be made in the Other Added Needs category because only three districts have costs in this line item ranging from less than \$7,000 to almost \$700,000. Utica has no costs in this category.

Adult/Continuing Education. Comparisons can be made in only one of the five line items. A comparison cannot be made in the Secondary category because only three districts have costs in this line item, ranging from \$700,000 to over \$6 million. Utica has no costs in this category. Only Flint has costs in the Secondary Vocational category. A comparison cannot be made in Occupational Training as only Flint and Lansing have costs in this line item. Although three districts have costs in the Enrichment line item, a comparison cannot be made because of such varied costs in the school districts. Costs range from less than \$300 to more than \$96,000. Utica has no costs in this category.

Unclassified. A comparison cannot be made as only Lansing and Utica have costs in this category.

Employee Benefits for Instruction. Salary costs are not applicable in this category.

#### Supporting Services

Support Services--Pupil. Comparisons can be made in eight of the nine line items. A comparison cannot be made in Teacher Consultants because only Flint has costs in this category.

Support Services--Instructional Staff. Comparisons can be made in only four of the eight line items. A comparison cannot be made in Educational Television as only Flint and Utica have costs in this line item. Only Flint has costs in Computer-Assisted Instruction.



Although all four districts have costs in Supervision Direction--Instructional Staff, a comparison cannot be made because of such varied costs in the school districts. Costs range from approximately \$275,000 to more than \$4 million. A comparison cannot be made in Other Instructional Staff Services because of such varied costs in the school districts. Costs range from almost \$8,000 to more than \$600,000. Utica has no costs in this category.

Support Services--General Administration. A comparison can be made in one of the two line items. A comparison cannot be made in the Board of Education line item because of such varied costs in the school districts. Costs range from less than \$1,800 to more than \$12,000. Grand Rapids has no costs in this category.

Support Services--School Administration. A comparison can be made in one of the two line items. A comparison cannot be made in Other School Administration as only Flint has costs in this category.

Support Services--Business. Comparisons can be made in only three of the six line items. A comparison cannot be made in School Plant Planning as only Grand Rapids and Lansing have costs in this category. Only Lansing and Utica have costs in Internal Services, while no school district has costs in Other Business Services.

Support Services--Central. Comparisons can be made in four of the six line items. No school district has costs in Statistical

Services, and only Flint and Grand Rapids have costs in Other Central Services.

Support Services--Other. A comparison cannot be made in this line item because of such varied costs in the school districts. Costs range from approximately \$13,000 to more than \$1 million. Utica has no costs in this category.

Employee Benefits--Support Services. Salary costs are not applicable in this category.

#### Purchased Services

##### Instruction

Basic Programs. Comparisons can be made in only two of the five line items. A comparison cannot be made in the Middle/Junior High line item because of such varied costs in the school districts. Costs range from less than \$1,600 to more than \$21,000. Grand Rapids has no costs in this category. No school district has costs in the Pre-School category, and only Flint and Grand Rapids have costs in the Other Basic Programs category.

Added Needs. Comparisons cannot be made in any of the four line items. A comparison cannot be made in Special Education because of such varied costs in the school districts. Costs range from less than \$2,700 to more than \$144,000. Flint has no costs in this category. A comparison cannot be made in Compensatory Education because of such

varied costs in the school districts. Costs range from almost \$12,000 to more than \$146,000. Utica has no costs in this category. A comparison cannot be made in Vocational Education because of such varied costs in the school districts. Costs range from less than \$400 to more than \$16,000. A comparison cannot be made in Other Added Needs because of such varied costs in the school districts. Costs range from less than \$200 to almost \$9,000. Utica has no costs in this category.

Adult/Continuing Education. Comparisons cannot be made in any of the five line items. A comparison cannot be made in the Basic line item because of such varied costs in the school districts. Costs range from \$200 to more than \$11,000. Flint has no costs in this category. A comparison cannot be made in the Secondary line item also because of such varied costs in the school districts. Costs range from less than \$2,400 to more than \$36,000. Utica has no costs in this category. No school district has costs in the Secondary Vocational line item. Only Flint and Lansing have costs in Occupational Training, and only the latter has costs in the Enrichment line item.

Unclassified. A comparison cannot be made because of such varied costs in the school districts. Costs range from less than \$300 to more than \$21,000. Grand Rapids has no costs in this category.

Employee Benefits for Instruction. Purchased services costs are not applicable in this category.

### Supporting Services

Support Services--Pupil. Comparisons can be made in only one of the nine line items. A comparison cannot be made in Attendance Services because of such varied costs in the school districts. Costs range from less than \$1,400 to more than \$5,700. Flint has no costs in this category. A comparison cannot be made in Guidance Services because of such varied costs in the school districts. Costs range from less than \$300 to more than \$85,000. Utica has no costs in this category. A comparison cannot be made in Health Services because of such varied costs in the school districts. Costs range from less than \$1,600 to more than \$179,000. Only Grand Rapids and Lansing have costs in Speech, Pathology and Audiology. A comparison cannot be made in Social Work Services because of such varied costs in the school districts. Costs range from less than \$400 to more than \$15,000. Flint has no costs in this category. Only Flint and Lansing have costs in Visual Aid Services. No school districts have costs in Teacher Consultants. A comparison cannot be made in Other Pupil Services because of such varied costs in the school districts. Costs range from less than \$3,900 to more than \$37,000. Utica has no costs in this category.

Support Services--Instructional Staff. Comparisons can be made in only one of the eight line items. No districts have costs in the Library line item, and only Lansing has costs in Audio-Visual.

Comparisons cannot be made in Educational Television or Computer-Assisted Instruction because in the former category only Flint and Lansing have costs, and in the latter only Flint and Utica have costs. A comparison in Supervision--Instructional Staff cannot be made because of such varied costs in the school districts. Costs range from less than \$100 to more than \$300,000. A comparison cannot be made in the Other Educational Media Services because of such varied costs in the school districts. Costs range from less than \$100 to more than \$1,200. Utica has no costs in this category. A comparison also cannot be made for Other Instructional Staff Services because of such varied costs in the school districts. Costs range from less than \$3,700 to more than \$113,000. Utica has no costs in this category.

Support Services--General Administration. Comparisons can be made in both line items in this category.

Support Services--School Administration. Comparisons can be made in the Office of the Principal. No school districts have costs in Other School Administration.

Support Services--Business. Comparisons can only be made in two of the six line items. A comparison cannot be made in Fiscal Services because of such varied costs in the school districts. Costs range from less than \$2,900 to more than \$313,000. Only Grand Rapids and Lansing have costs in School Plant Planning. Only Lansing has costs in Internal Services. A comparison cannot be made in Other Business

Services because of such varied costs in the school districts. Costs range from less than \$127,000 to more than \$506,000. Grand Rapids has no costs in this category.

Support Services--Central. Comparisons can only be made in one of the six line items. A comparison cannot be made in Planning, Research, Development and Evaluation because of such varied costs in the school districts. Costs range from less than \$11,000 to more than \$232,000. Utica has no costs in this category. A comparison cannot be made in Staff Services because of such varied costs in the school districts. Costs range from less than \$3,000 to more than \$70,000. No school district has costs in the Statistical Services line item. A comparison cannot be made in Data-Processing Services because of such varied costs in the school districts. Costs range from less than \$17,000 to more than \$431,000. Grand Rapids has no costs in this category. Only Flint and Lansing have costs in Other Central Services.

Support Services--Other. Only Flint and Lansing have costs in this category.

Employee Benefits--Support Services. Purchased services are not applicable in this category.

Supplies, Materials, and Other ExpensesInstruction

Basic Programs. Comparisons can be made in three of the five line items. No school district has costs in the Pre-School category. A comparison cannot be made in Other Basic Programs because of such varied costs in the school districts. Costs range from less than \$900 to more than \$91,000. Lansing has no costs in this category.

Added Needs. Comparisons can be made in three of the four line items. A comparison cannot be made in the Other Added Needs category because of such varied costs in the school districts. Costs range from less than \$600 to more than \$16,000. Utica has no costs in this category.

Adult/Continuing Education. Comparisons can be made in only one of the five line items. A comparison cannot be made in the Secondary line item because of such varied costs in the school districts. Costs range from less than \$40,000 to almost \$225,000. Utica has no costs in this category. Only Flint has costs in the Secondary Vocational category. Only Flint and Lansing have costs in the Occupational Training line item. Only Grand Rapids and Lansing have costs in the Enrichment category.

Unclassified. A comparison cannot be made as only Lansing and Utica have costs in this category.

Employee Benefits for Instruction. A comparison can be made in this line item.

Supporting Services

Support Services--Pupil. Comparisons can be made in four of the nine line items. A comparison cannot be made in Attendance Services because of such varied costs in the school districts. Costs range from less than \$1,800 to more than \$41,000. Lansing has no costs in this category. A comparison cannot be made in Psychological Services because of such varied costs in the school districts. Costs range from less than \$100 to more than \$16,000. A comparison cannot be made in Speech, Pathology, and Audiology because of such varied costs in the school districts. Costs range from less than \$100 to more than \$9,000. Flint has no costs in this category. Only Flint and Lansing have costs in the Visual Aid Services line item. No school district has costs in the Teacher Consultants line item.

Support Services--Instructional Staff. A comparison can be made in only two of the eight line items. A comparison cannot be made in Improvement of Instruction because of such varied costs in the school districts. Costs range from less than \$2,000 to more than \$121,000. Only Flint and Lansing have costs in Educational Television, and only Flint and Utica have costs in Computer-Assisted Instruction. A comparison cannot be made in Supervision Direction--Instructional Staff because of such varied costs in the school districts. Costs range from less than \$600 to more than \$2 million. A comparison



cannot be made in Other Educational Media Services because of such varied costs in the school districts. Costs range from less than \$3,200 to more than \$35,000. A comparison cannot be made in Other Instructional Staff Services because of such varied costs in the school districts. Costs range from less than \$1,700 to almost \$87,000. Utica has no costs in this category.

Support Services--General Administration. Comparisons can be made in both line items in this category.

Support Services--School Administration. A comparison can be made in one of the two line items. No school district has costs in the Other School Administration line item.

Support Services--Business. A comparison can only be made in one of the six line items. A comparison cannot be made in Fiscal Services because of such varied costs in the school districts. Costs range from less than \$24,000 to more than \$529,000. Only Grand Rapids and Lansing have costs in School Plant Planning. A comparison cannot be made in Operation and Maintenance of Plant because of such varied costs in the school districts. Costs range from less than \$41,000 to almost \$1 million. Only Lansing has costs in Internal Services and Other Business Services.

Support Services--Central. Comparisons can be made in none of the six line items. A comparison cannot be made in Planning, Research, Development and Evaluation because of such varied costs in

the school districts. Costs range from less than \$7,800 to almost \$38,000. Utica has no costs in this category. A comparison cannot be made in Information Services because of such varied costs in the school districts. Costs range from less than \$2,700 to almost \$24,000. Utica has no costs in this category. A comparison cannot be made in Staff Services because of such varied costs in the school districts. Costs range from less than \$11,300 to more than \$185,500. No school district has costs in Statistical Services. Only Flint and Lansing have costs in Data-Processing Services, and only Flint and Grand Rapids have costs in Other Central Services.

Support Services--Other. A comparison cannot be made in this line item because of such varied costs in the school districts. Costs range from less than \$1,600 to more than \$443,000. Utica has no costs in this category.

Employee Benefits--Support Services. A comparison can be made in this line item.

In Group C, which includes 14 districts having a student enrollment of 10,000 to \$19,999, the findings indicate that in several instances in both the Instruction and Support Services categories of Salaries, Purchased Services, and Supplies, Materials and Other Expenses comparisons cannot be made because the standard deviations are higher than the mean.

## Salaries

### Instruction

Basic Programs. Comparisons can be made in three of the five line items. A comparison cannot be made in the Pre-School category because of such varied costs in the school districts. Only seven school districts have costs in this category. Costs range from less than \$6,000 to more than \$281,000. A comparison cannot be made in the Other Basic Programs category because of such varied costs in the school districts. Only eight school districts have costs in this category. Costs range from less than \$22,000 to almost \$274,000.

Added Needs. Comparisons can be made in all four line items. It should be noted that Bay City, Livonia, and Troy have no costs in the Other Added Needs line item.

Adult/Continuing Education. Comparisons cannot be made in any of the five line items. A comparison cannot be made in the Basic line item because of such varied costs in the school districts. Costs range from less than \$1,000 to almost \$695,000. Ann Arbor and Bay City have no costs in this category. A comparison cannot be made in the Secondary line item because of such varied costs in the school districts. Only eight school districts have costs in this category. Costs range from approximately \$18,000 to over \$1.5 million. Ann Arbor, Bay City, Dearborn, Kalamazoo, Livonia, and Taylor have no costs in this category. Only Wayne-Westland has costs in the

Secondary Vocational category, and only Bay City, Pontiac, and Saginaw have costs in the Occupational Training category. A comparison cannot be made in the Enrichment category because of such varied costs in the school districts. Only six districts have costs in this category. Costs range from less than \$16,400 to more than \$433,000.

Unclassified. A comparison cannot be made in this line item because only Dearborn and Plymouth-Canton have costs in this category.

Employee Benefits for Instruction. Salary costs are not applicable in this category.

#### Supporting Services

Support Services--Pupil. Comparisons can be made in only four of the nine line items. A comparison cannot be made in the Health Services category because of such varied costs in the school districts. Costs range from less than \$4,200 to more than \$551,000. Livonia and Troy have no costs in this category. No school district has costs in Visual Aid Services. Only five school districts have costs in the Teacher Consultants category. Costs range from less than \$236,500 to almost \$1.4 million. A comparison cannot be made in Other Pupil Services because of such varied costs in the school districts. Costs range from less than \$6,100 to more than \$1.2 million.

Support Services--Instructional Staff. Comparisons can only be made in three of eight line items. A comparison cannot be made in the Audio-Visual line item because of such varied costs in the school

districts. Costs range from less than \$6,400 to more than \$150,000. Seven districts have no costs in this category. Only Pontiac has costs in the Educational Television line item, and only Bay City, Plymouth-Canton, and Port Huron have costs in Computer-Assisted Instruction. A comparison cannot be made in Other Educational Media Services because of such varied costs in the school districts. Costs range from less than \$32,000 to more than \$279,000. Only seven school districts have costs in this category. A comparison also cannot be made in Other Instructional Staff Services because of such varied costs in the school districts. Costs range from less than \$500 to more than \$621,000. Five school districts have no costs in this category.

Support Services--General Administration. A comparison can be made in one of the two line items. A comparison cannot be made in the Board of Education line item because of such varied costs in the school districts. Costs range from \$700 to more than \$41,000. Bay City and Port Huron have no costs in this category.

Support Services--School Administration. A comparison can be made in one of the two line items. A comparison cannot be made in Other School Administration because only five school districts have costs in this category. Costs range from less than \$3,400 to more than \$1.3 million.

Support Services--Business. Comparisons can be made in three of the six line items. Only Ann Arbor and Wayne-Westland have costs in School Plant Planning. A comparison cannot be made in Internal Services because of such varied costs in the school districts. Costs range from less than \$11,700 to more than \$579,000. Dearborn, Kalamazoo, Plymouth-Canton, and Troy have no costs in this category. Only four districts have costs in Other Business Services.

Support Services--Central. Comparisons can be made in three of the six line items. A comparison cannot be made in Information Services because of such varied costs in the school districts. Only seven school districts have costs in this category. Costs range from less than \$4,300 to more than \$80,000. Only Ann Arbor and Warren have costs in Statistical Services. A comparison cannot be made in Other Central Services because of such varied costs in the school districts. Costs range from less than \$400 to more than \$283,000. Ann Arbor, Livonia, Port Huron, Taylor, and Warren have no costs in this category.

Support Services--Other. A comparison cannot be made because only four districts have costs in this category.

Employee Benefits--Support Services. Salary costs are not applicable in this category.

Purchased ServicesInstruction

Basic Programs. Comparisons cannot be made in any of the five line items. A comparison cannot be made in the Elementary line item because of such varied costs in the school districts. Costs range from less than \$1,000 to more than \$94,000. Pontiac and Port Huron have no costs in this category. A comparison cannot be made in the Middle/Junior High line item because of such varied costs in the school districts. Costs range from less than \$700 to almost \$50,000. Five school districts have no costs in this category. A comparison also cannot be made in the High School line item because of such varied costs in the school districts. Costs range from less than \$100 to almost \$143,000. Only four school districts have costs in Pre-School, and only six districts have costs in Other Basic Programs.

Added Needs. A comparison can be made in only one of four line items. A comparison cannot be made in Special Education because of such varied costs in the school districts. Costs range from less than \$3,100 to more than \$142,000. Kalamazoo has no costs in this category. A comparison cannot be made in Compensatory Education because of such varied costs in the school districts. Costs range from less than \$300 to more than \$32,000. Dearborn, Livonia, Pontiac, and Wayne-Westland have no costs in this category. A comparison also cannot be made in Other Added Needs because of such varied costs in

the school districts. Costs range from less than \$200 to more than \$35,000. Bay City, Livonia, and Troy have no costs in this category.

Adult/Continuing Education. Comparisons cannot be made in any of the five line items. A comparison cannot be made in the Basic line item because of such varied costs in the school districts. Costs range from less than \$100 to more than \$124,000. Ann Arbor, Bay City, Kalamazoo, and Warren have no costs in this category. A comparison also cannot be made in the Secondary line item because of such varied costs in the school districts. Costs range from less than \$300 to almost \$64,000. Eight school districts have no costs in this category. Only Wayne-Westland has costs in the Secondary Vocational line item, and only Port Huron and Saginaw have costs in Occupational Training. Six school districts have costs in the Enrichment line item. Costs range from less than \$100 to almost \$139,000.

Unclassified. Only four school districts have costs in this category. Costs range from less than \$14,200 to almost \$255,000.

Employee Benefits for Instruction. Purchased services are not applicable in this category.

#### Supporting Services

Support Services--Pupil. Comparisons can only be made in two of nine line items. A comparison cannot be made in Attendance Services because of such varied costs in the school districts. Costs range from less than \$400 to more than \$13,000. Ann Arbor, Livonia,



Plymouth-Canton, Saginaw, and Troy have no costs in this category. A comparison cannot be made in Guidance Services because of such varied costs in the school districts. Costs range from less than \$50 to more than \$28,000. Bay City, Dearborn, Kalamazoo, Livonia, and Taylor have no costs in this category. A comparison also cannot be made in Speech, Pathology and Audiology because of such varied costs in the school districts. Costs range from less than \$500 to almost \$45,000. Six districts have no costs in this category. A comparison cannot be made in Social Work Services because of such varied costs in the school districts. Costs range from less than \$600 to more than \$131,000. Bay City, Livonia, and Troy have no costs in this category. No school district has costs in Visual Aid Services. Only five school districts have costs in Teacher Consultants. Costs range from almost \$2,800 to more than \$39,000. A comparison cannot be made in Other Pupil Services because of such varied costs in the school districts. Costs range from less than \$500 to more than \$78,000. Kalamazoo, Livonia, Warren, and Waterford have no costs in this category.

Support Services--Instructional Staff. A comparison can be made in only one of the eight line items. Only three school districts have costs in the Library line item. Costs range from less than \$800 to more than \$2,400. A comparison cannot be made in the Audio-Visual line item because of such varied costs in the school districts. Costs range from less than \$600 to almost \$52,000. Seven districts have no costs in this category. Only Pontiac has costs in Educational

Television. Only three districts have costs in Computer-Assisted Instruction. A comparison cannot be made in Supervision Direction--Instructional Staff because of such varied costs in the school districts. Costs range from less than \$6,700 to more than \$545,000. Livonia and Troy have no costs in this category. Only four districts have costs in Other Educational Media Services. Costs range from \$200 to almost \$16,000. Only seven school districts have costs in Other Instructional Staff. Costs range from less than \$50 to more than \$50,000.

Support Services--General Administration. Comparisons can be made in both of the line items in this category.

Support Services--School Administration. A comparison can only be made in one of the two line items. A comparison cannot be made in Other School Administration because only four school districts have costs in this category. Costs range from less than \$8,700 to almost \$80,000.

Support Services--Business. A comparison can only be made in one of the six line items. A comparison cannot be made in Fiscal Services because of such varied costs in the school districts. Costs range from less than \$1,200 to more than \$209,000. Saginaw and Warren have no costs in this category. Only three districts have costs in School Plant Planning. A comparison cannot be made in Pupil Transportation Services because of such varied costs in the school districts. Costs range from less than \$6,200 to more than \$845,000. A comparison

cannot be made in Internal Services because of such varied costs in the school districts. Costs range from less than \$300 to almost \$72,000. Six districts have no costs in this category. A comparison cannot be made in Other Business Services because of such varied costs in the school districts. Costs range from less than \$34,000 to more than \$432,000. Troy and Warren have no costs in this category.

Support Services--Central. A comparison can be made in only one of the six line items. A comparison cannot be made in Planning, Research, Development and Evaluation because of such varied costs in the school districts. Costs range from less than \$200 to more than \$24,000. Kalamazoo, Livonia, Troy, and Warren have no costs in this category. A comparison cannot be made in Information Services because of such varied costs in the school districts. Costs range from less than \$600 to more than \$45,000. Ann Arbor, Port Huron, Taylor, and Troy have no costs in this category. A comparison cannot be made in Staff Services because of such varied costs in the school districts. Costs range from less than \$1,000 to almost \$52,000. Kalamazoo, Livonia, and Plymouth-Canton have no costs in this category. Only Ann Arbor and Warren have costs in Statistical Services. A comparison cannot be made in Other Central Services because of such varied costs in the school districts. Costs range from less than \$30 to almost \$142,000. Four districts have no costs in this category.

Support Services--Other. Only five districts have costs in this category.

Employee Benefits--Support Services. Purchased services are not applicable in this category.

Supplies, Materials and Other Expenses

Instruction

Basic Programs. Comparisons can be made in three of five line items. A comparison cannot be made in the Pre-School line item because only five districts have costs in this category. Costs range from \$2,800 to more than \$19,000. A comparison also cannot be made in Other Basic Programs. Only six districts have costs in this category. Costs range from less than \$400 to more than \$16,000.

Added Needs. Comparisons can be made in all four line items of this category.

Adult/Continuing Education. A comparison can only be made in one of five line items. A comparison cannot be made in the Secondary line item because of such varied costs in the school districts. Costs range from less than \$900 to more than \$113,000. Six school districts have no costs in this category. Only Wayne-Westland has costs in the Secondary Vocational line item, and only Port Huron and Saginaw have costs in Occupational Training. Only five school districts have costs in the Enrichment line item. Costs range from less than \$1,400 to more than \$76,000.

Unclassified. Only three school districts have costs in this category. Costs range from less than \$900 to almost \$225,000.

Employee Benefits for Instruction. A comparison can be made in this line item.

Supporting Services

Support Services--Pupil. Comparisons can be made in only one of the nine line items. A comparison cannot be made in Attendance Services because of such varied costs in the school districts. Costs range from less than \$400 to more than \$32,000. Five districts have no costs in this category. A comparison cannot be made in Guidance Services because of such varied costs in the school districts. Costs range from less than \$200 to more than \$20,000. Six districts have no costs in this category. A comparison cannot be made in Psychological Services because of such varied costs in the school districts. Costs range from less than \$500 to almost \$12,000. Bay City and Livonia have no costs in this category. A comparison cannot be made in Speech, Pathology and Audiology because of such varied costs in the school districts. Costs range from less than \$600 to more than \$6,300. Five districts have no costs in this category. A comparison also cannot be made in Social Work Services because of such varied costs in the school districts. Costs range from less than \$50 to more than \$2,100. Bay City, Livonia, and Saginaw have no costs in this category. No school district has costs in Visual Aid Services. Only four school districts have costs in Teacher Consultants. Costs range

from less than \$5,800 to more than \$28,000. A comparison cannot be made in Other Pupil Services because of such varied costs in the school districts. Costs range from less than \$1,100 to more than \$135,000.

Support Services--Instructional Staff. Comparisons can only be made in three of eight line items. Only Pontiac has costs in Educational Television, and only Bay City, Plymouth-Canton, and Port Huron have costs in Computer-Assisted Instruction. A comparison cannot be made in Supervision Direction--Instructional Staff because of such varied costs in the school districts. Costs range from less than \$900 to almost \$488,000. Only four school districts have costs in Other Educational Media Services, and only six districts have costs in Other Instructional Staff Services.

Support Services--General Administration. A comparison can be made in one of the two line items. A comparison cannot be made in the Board of Education line item because of such varied costs in the school districts. Costs range from less than \$300 to almost \$44,000. Pontiac, Livonia, Saginaw, and Warren have no costs in this category.

Support Services--School Administration. A comparison can be made in one of the two line items. A comparison cannot be made in Other School Administration because only four school districts have costs in this category. Costs range from less than \$400 to more than \$21,000.

Support Services--Business. A comparison can be made in only one of six line items. A comparison cannot be made in Fiscal Services because of such varied costs in the school districts. Costs range from less than \$4,600 to more than \$412,000. Saginaw has no costs in this category. Only Kalamazoo and Taylor have costs in School Plant Planning. A comparison cannot be made in Operation and Maintenance of Plant because of such varied costs in the school districts. Costs range from less than \$172,000 to more than \$3.6 million. A comparison cannot be made in Internal Services because of such varied costs in the school districts. Costs range from less than \$8,800 to more than \$58,000. Four school districts have no costs in this category. A comparison also cannot be made in Other Business Services because of such varied costs in the school districts. Costs range from less than \$10,800 to almost \$423,000. Pontiac, Troy, Warren, and Wayne-Westland have no costs in this category.

Support Services--Central. Comparisons cannot be made in any of the six line items. A comparison cannot be made in Planning, Research, Development and Evaluation because of such varied costs in the school districts. Costs range from less than \$50 to more than \$137,000. Livonia, Troy, and Warren have no costs in this category. A comparison cannot be made in Information Services because of such varied costs in the school districts. Costs range from \$2 to more than \$37,000. Port Huron, Taylor, Troy, and Warren have no costs in this category. A comparison cannot be made in Staff Services because

of such varied costs in the school districts. Costs range from less than \$2,200 to more than \$38,000. Plymouth-Canton, Pontiac, Saginaw, and Troy have no costs in this category. Only Ann Arbor has costs in Statistical Services. A comparison cannot be made in Data-Processing Services because of such varied costs in the school districts. Costs range from less than \$4,800 to more than \$224,000. Bay City, Kalamazoo, Port Huron, and Troy have no costs in this category. Only five school districts have costs in Other Central Services. Costs range from under \$300 to more than \$64,000.

Support Services--Other. Only four school districts have costs in this category. Costs range from \$200 to more than \$356,000.

Employee Benefits--Support Services. A comparison can be made in this line item.

The second purpose of the study is to present a budget model that establishes minimum and maximum line item current operating expenses for school districts having a population of 10,000 but less than 50,000. The findings indicate that the basic data are so different by line item by school district that a budget model that establishes minimum and maximum line item current operating expenses is impossible. There are huge discrepancies in the way the school districts use their line items. The budget model can be developed establishing minimum and maximum parameters by total category for Instruction and Support Services for Salaries, Purchased Services, and Supplies, Materials and Other Expenses.



### Conclusions

The study indicates that comparisons in line item current operating expenses cannot be made in every instance. In Group B, under Salaries--Instruction, only seven comparisons, or 47%, can be made in the 15 line items. Added Needs has the highest ratio, with three comparisons in four line items. Under Salaries--Supporting Services, 21 comparisons, or 62%, can be made in the 34 line items. Support Services--Pupil has the highest ratio, with eight comparisons in nine line items.

In Purchased Services--Instruction, only two comparisons, or 13%, can be made in the 15 line items. Basic Programs has the highest ratio, with two comparisons in five line items. Under Purchased Services--Supporting Services, eight comparisons, or 24%, can be made in the 34 line items. Support Services--Business has the highest ratio, with two comparisons in six line items.

In Supplies, Materials and Other Expenses--Instruction, eight comparisons, or 50%, can be made in the 16 line items. Added Needs has the highest ratio, with three comparisons in four line items. Under Supplies, Materials and Other Expenses--Supporting Services, 11 comparisons, or 31%, can be made in the 35 line items. Support Services--Pupil has the highest ratio, with four comparisons in nine line items.

In Group C, under Salaries--Instruction, only seven comparisons, or 47%, can be made in 15 line items. Added Needs has the highest

ratio, with four comparisons in four line items. In Salaries--Supporting Services, 15 comparisons, or 44%, can be made in 34 line items. Both Support Services--Business and Support Services--Central have the highest ratio, with three comparisons in six line items.

In Purchased Services--Instruction, only one comparison, or 7%, can be made in 15 line items. The only comparison that can be made is in Added Needs. In Purchased Services--Supporting Services, eight comparisons, or 24%, can be made in 34 line items. Support Services--General Administration has the highest ratio, with two comparisons in two line items.

In Supplies, Materials and Other Expenses--Instruction, nine comparisons, or 56%, can be made in 16 line items. Added Needs has the highest ratio, with four comparisons in four line items. Under Supplies, Materials and Other Expenses--Supporting Services, eight comparisons, or 23%, can be made in 35 line items. Support Services--Instructional Staff has the highest ratio, with three comparisons in eight line items.

The study also indicates that the basic data are so different by line item by school district that a budget model that establishes minimum and maximum line item current operating expenses is impossible. There are huge discrepancies in the way school districts use their line items. This is significant because a study of this nature has not been done before and the results are very revealing.

### Recommendations for Further Research

Based on the findings of this study, research in related areas seems warranted. Because of the varying discrepancies in the line item current operating expenses among school districts, research can be done to determine the reasons, if any, for such variances. Perhaps school administrators should have less flexibility in the decision-making process when deciding which costs are applicable to which line items. The use of the line item may not be consistent among school administrators across school districts.

Another area for further research would be to duplicate this study in other population settings. There are 11 other population groupings based on pupil membership in the local school districts in Michigan. These groupings range from 15 school districts in the enrollment population of 4,500-4,999 students to 90 school districts in the 500-999 student enrollment category. With a larger number of school districts in a given population grouping, the variance in the line item current operating expenses should be smaller.

This study produces an awareness of the comparative data in line item current operating expenses among school districts in the same population grouping. The results indicate that line item discrepancies exist to such an extent that a line item budget model is not possible given the data.

## **APPENDIX**

AUTHORITY: Mich. Compiled Law 380 1204  
COMPLETION: Required

DS-4169  
(Rev. Form 8)  
5/85

Michigan Department of Education  
**DEPARTMENT SERVICES**  
Box 30008, Lansing, Michigan 48909

Direct questions regarding this form to  
(517) 373-0424

**ISD & LEA: ANNUAL SCHOOL DISTRICT FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 1985**

(Check One)  
Report prepared by  
CPA ☐  
LEA ☐

EDUCATIONAL AGENCY	Legal Name of School District	District Code No.	Federal Employer No.
	Address	City	Zip Code

INSTRUCTIONS: Return the original and one copy to the intermediate district by SEPTEMBER 15, 1985. The intermediate district returns the original copy by SEPTEMBER 30, 1985 to the STATE address indicated above.

Name of CPA \_\_\_\_\_ Address \_\_\_\_\_ Telephone No. \_\_\_\_\_ Area Code/Local No. \_\_\_\_\_

Contact Person (LEA) \_\_\_\_\_ Name and Title \_\_\_\_\_ Telephone No. \_\_\_\_\_ Area Code/Local No. \_\_\_\_\_

**COMPARATIVE GENERAL FUND BALANCE SHEET**

LINE	KEY CODE	ACCOUNT NAME	D.P. CODE	Beginning Balance Sheet July 1 (DOLLARS ONLY) (1)	Ending Balance Sheet June 30 (DOLLARS ONLY) (2)
1	ASSETS:				
2	101	Cash	0010		
3	102	petty Cash	0020		
4	110	Taxes Receivable	0030		
5	120	Accounts Receivable	0040		
6	130	Due from Other Funds	0050		
7	140	Due from Other Governmental Units	0060		
8	143	Interest Receivable on Investments and Deposits	0070		
9	170	Inventory	0080		
10	180	Investments	0090		
11	193	Prepaid Expenses	0100		
12	194	Deferred Expenditures	0105		
13	199	Other Assets	0110		
14	240	Bus Costs—Net of Amortization	0120		
15		Total Assets (D.P. 0010 thru 0120)	0139		
16	LIABILITIES:				
17	403	Accounts Payable	0140		
18	404	Contracts Payable	0170		
19	407	Tax Anticipation Notes and Loans Payable	0180		
20	410	Due to Other Funds	0180		
21	420	Due to Other Governmental Units	0200		
22	430	Payroll Deductions and Withholdings	0210		
23	461	Accrued Expenses	0230		
24	463	Salaries Payable	0230		
25	474	Deferred Revenue	0240		
26	479	Other Liabilities	0250		
27	481	Reserve for Obligations—Federal	0260		
28		Total Liabilities (D.P. 0140 thru 0260)	0289		
29	700	RESERVES AND FUND BALANCE (D.P. 0139 less 0289)	0290		
30		Add: Excess Revenues (from D.P. 3998)	0300		
31		Subtract: Excess Expenditures (from D.P. 3999)	0370		
32		GENERAL FUND BALANCE, JUNE 30 (D.P. 0290 thru 0370)	0390		

← Must be Equal

## GENERAL FUND REVENUES

District Code No. \_\_\_\_\_

LINE	ACCT. CODE	ACCOUNT NAME	D.P. CODE	TOTAL AMOUNT (DOLLARS ONLY) (1)
1		REVENUE FROM LOCAL SOURCES		
2	111	General Fund Property Tax Levy		0410
3	118	Other Taxes		0430
4	119	Penalties and Interest on Delinquent Tax		0430
5	210	Total (D.P. 0410 thru 0430)		0449
6	120	Total Appropriations from Local Units of Government Other than School Districts		0459
7	120	Total Tolls (Describe)		0469
8	140	Total Transportation Fees		0509
9	150	Total Earnings from Investments and Deposits		0519
10	190	Total Other Local Revenues		0539
11	100	TOTAL REVENUE FROM LOCAL SOURCES (D. P. 0449 thru 0539)		0539
12	300	TOTAL REVENUE FROM INTERMEDIATE SOURCES (Do not include transfers from ISD's)		0549
13		REVENUE FROM STATE SOURCES		
14		Grants—Unrestricted		
15		State School Aid		0550
16		Other Grants (Describe)		0560
17	311	Total Grants—Unrestricted (D.P. 0550 thru 0560)		0579
18		Grants—Restricted		
19		Driver Education		0580
20		Special Education		0590
21		Compensatory Education		0600
22		Vocational Education		0610
23		Transportation		0620
24		Other Grants (Describe)		0630
25	312	Total Grants—Restricted (D.P. 0580 thru 0630)		0649
26	320	Total Payments in Lieu of Taxes		0659
27	300	TOTAL REVENUE FROM STATE SOURCES (D.P. 0579, 0649 & 0659)		0649
28		REVENUE FROM FEDERAL SOURCES		
29		Grants—Unrestricted		
30		P.L. 81-874 School Assistance		0670
31		Emergency Employment Act—1971		0680
32		Other Grants (Describe)		0690
33	411	Total Grants—Unrestricted—Direct Federal (D.P. 0670 thru 0690)		0719
34	413	Total Grants—Unrestricted—Received through the State		0729
35		Grants—Restricted—Direct Federal		
36		P.L. 81-874 School Assistance		0730
37		EDIA Chapter 2		0740
38		Other Grants (Describe)		0750
39	413	Total Grants—Restricted—Direct Federal (D.P. 0730 thru 0740)		0759
40		Grants—Restricted—Received through the State		
41		Vocational Education		0760
42		EDIA Chapter 1		0770
43		EDIA Chapter 2		0780
44		Other Grants (Describe)		0790
45	414	Total Grants—Restricted—Received Through the State (D.P. 0760 thru 0790)		0809
46	415	Total Grants—Unrestricted—Received Through an Intermediate Government Source		0819
47	416	Total Grants—Restricted—Received Through an Intermediate Government Source		0839
48	420	Total Payments in Lieu of Taxes		0839
49		TOTAL REVENUE FROM FEDERAL SOURCES (D.P. 0709, 0719, 0739, 0809, 0819, 0829 & 0839)		0839
50		TOTAL GENERAL FUND REVENUES (D.P. 0539, 0549, 0649 & 0839)		0849

District Code No. \_\_\_\_\_

LINE	ACCT. CODE	ACCOUNT NAME	D.P. CODE	TOTAL AMOUNT (DOLLARS ONLY) (1)
1		<b>INCOMING TRANSFERS AND OTHER TRANSACTIONS</b>		
2		Payment Received from Other Government Units Within the State		
3		Tuition	0650	
4		Transportation	0655	
5		County Special Education Tax	0660	
6		Other (Describe)	0670	
8	810	Total Payments Received from Other Government Units Within the State (D.P. 0650 thru 0670)	0689	
9	820	Total Payments Received from Other Government Units Outside the State	0699	
10		Fund Modifications (Incoming)		
11		Special Education Fund (ISD only)	0900	
12		Debt Retirement Fund (Authorization)	0905	
13		Building & Site Fund (Authorization)	0910	
14		School Service Funds	0920	
15		Area - Vocational Technical Education Fund (ISD only)	0925	
16		Trust and Agency Funds	0930	
17		Cooperative Education Fund (ISD only)	0935	
18	830	Total Fund Modifications (D.P. 0900 thru 0935)	0949	
19	890	Total Other Transactions (Describe)	0960	
20	800	TOTAL INCOMING TRANSFERS & OTHER TRANSACTIONS (D.P. 0689, 0699, 0949 & 0960)	0979	
21		TOTAL GENERAL FUND REVENUES INCOMING TRANSFERS & OTHER TRANSACTIONS (D.P. 0849 & 0979)	0999	

## GENERAL FUND EXPENDITURES

LINE	ACCT. CODE	ACCOUNT NAME	D.P. CODE	SALARIES (1)	PURCHASED SERVICES (2)	SUPPLIES, MATERIALS AND OTHER EXPENSES (3)	TOTAL (4)
22		<b>INSTRUCTION</b>					
23		Basic Programs					
24	111	Elementary Grades.....	1000				
25	112	Middle/Junior High Grades.....	1010				
26	113	High School Grades.....	1020				
27	114	Pre-School	1030				
28	119	Other Basic Programs	1040				
29	110	Total Basic Programs (D.P. 1000 thru 1040)	1059				
30		Added Needs					
31	123	Special Education	1060				
32	125	Compensatory Education	1070				
33	127	Vocational Education	1080				
34	129	Other Added Needs	1090				
35	120	Total Added Needs (D.P. 1060 thru 1090)	1109				
36		Adult/Continuing Education					
37	131	Basic	1110				
38	132	Secondary	1120				
39	133	Secondary Vocational	1130				
40	134	Occupational Training	1140				
41	137	Enrichment	1150				
42	130	Total Adult/Cont. Ed. (D.P. 1110 thru 1150)	1169				
43	190	Unclassified	1910				
44	100	Employee Benefits for Instruction	1980				
45	100	TOTAL INSTRUCTION (D.P. 1059, 1109, 1169, 1910, 1980)	1999				

District Code No. \_\_\_\_\_

LINE	ACCT. CODE	ACCOUNT NAME	D.P. CODE	SALARIES (1)	PURCHASED SERVICES (2)	SUPPLIES, MATERIALS AND OTHER EXPENSES (3)	TOTAL (4)
1		<b>SUPPORTING SERVICES</b>	210				
2		Support Services—Pupil	210				
3	211	Attendance Services	2010				
4	212	Guidance Services	2020				
5	213	Health Services	2030				
6	214	Psychological Services	2040				
7	215	Speech Pathology/Audiology	2050				
8	216	Social Work Services	2060				
9	217	Visual Aid Services	2070				
10	218	Teacher Consultants	2078				
11	219	Other Pupil Services	2080				
12	210	Total Sup's Serv.—Pupil (D.P. 2010 thru 2080)	2099				
13		Support Services—Instructional Staff					
14	221	Improvement of Instruction	2100				
15	222	Library	2110				
16	223	Audio-Visual	2120				
17	224	Educational Television	2130				
18	225	Computer Assisted Instruction	2140				
19	226	Supervision Direction—Instructional Staff	2150				
20	227	Other Educational Media Services	2160				
21	229	Other Instructional Staff Services	2170				
22	220	Total Sup's Serv.—Instruc. (D.P. 2100 thru 2170)	2199				
23		Support Services—General Administration					
24	231	Board of Education	2210				
25	233	Executive Administration	2220				
26	230	Total Sup's Serv.—B. A. (D.P. 2210 thru 2220)	2299				
27		Support Services—School Administration					
28	241	Office of the Principal	2310				
29	249	Other School Administration	2380				
30	240	Total Sup's Serv.—S. A. (D.P. 2310 thru 2380)	2399				
31		Support Services—Business					
32	253	Fiscal Services	2410				
33	253	School Plant Planning	2420				
34	254	Operation and Maintenance of Plant	2430				
35	255	Pupil Transportation Services	2440				
36	257	Internal Services	2450				
37	259	Other Business Services	2459				
38	250	Total Sup's Serv.—Bus. (D.P. 2410 thru 2450)	2499				
39		Support Services—Central					
40	263	Planning Research, Develop and Evaluation	2500				
41	263	Information Services	2510				
42	264	Staff Services	2520				
43	263	Statistical Services	2530				
44	266	Data Processing Services	2540				
45	269	Other Central Services	2580				
46	260	Total Sup's Serv.—Central (D.P. 2500 thru 2580)	2599				
47	290	Support Services—Other	2910				
48	3XX	Employee Benefits—Support Services	2930				
49	200	TOTAL SUPPORT SERVICES (D.P. 2099, 2199, 2299, 2399, 2499, 2599, 2910 & 2930)	2999				
50		TOTAL CURRENT OPER. EXPEND. (D.P. 1999 & 2999)	2999				



District Code No. \_\_\_\_\_

LINE	ACCT. CODE	ACCOUNT NAME	D.P. CODE	SALARIES (1)	PURCHASED SERVICES (2)	SUPPLIES, MATERIALS AND OTHER EXPENSES (3)	TOTAL (4)
1							
2		<b>COMMUNITY SERVICES</b>					
3	810	Community Services—Direction	3300				
4	820	Community Recreation	3310				
5	830	Civic Activities	3320				
6	840	Public Library	3330				
7	850	Custody and Care of Children	3340				
8	860	Welfare Activities	3350				
9	870	Non-Public School	3360				
10	890	Other Community Services	3370				
11	89X	Employee Benefits for Community Services	3380				
12	300	<b>TOTAL COMM. SERVICES (D.P. 3300 thru 3370)</b>	3399				
13		<b>CAPITAL OUTLAY</b>					
14	13X	Instruction	3610				
15	33X	Supporting Services	3620				
16	33X	Community Services	3630				
17		<b>TOTAL CAPITAL OUTLAY (D.P. 3610 thru 3630)</b>	3649				
18		<b>TOTAL EXPENDITURES (D.P. 2999, 3399 &amp; 3599)</b>	3699				

LINE	ACCT. CODE	ACCOUNT NAME	D.P. CODE	(1)
19		<b>OUTGOING TRANSFERS AND OTHER TRANSACTIONS</b>		
20		Fund Modifications (Outgoing)		
21	8120	Special Education Fund (ISD only)	3700	
22	8130	Debt Retirement Fund (Authorization)	3705	
23	8140	Building and Site Fund (Authorization)	3710	
24	8150	School Service Funds	3720	
25	8160	Area Vocational Technical Education Fund (ISD only)	3725	
26	8170	Trust and Agency Funds	3730	
27	8180	Cooperative Education Fund (ISD only)	3735	
28		<b>Total Fund Modifications (D.P. 3700 thru 3735)</b>	3749	
29		Payments to Other Governmental Units Within the State		
30	8210	Tuition	3810	
31	8230	Transportation	3820	
32	8290	Other Transfers (Describe)	3830	
33		<b>Total Payments to Other Governmental Units Within the State (D.P. 3810 thru 3830)</b>	3839	
34	8300	<b>Total Payments to Other Governmental Units Outside the State</b>	3849	
35	8900	Other Transactions (Describe)	3880	
36		<b>TOTAL OUTGOING TRANSFERS AND OTHER TRANSACTIONS (D.P. 3749, 3839, 3849 &amp; 3880)</b>	3949	
37		<b>TOTAL GENERAL FUND EXPENDITURES, OUTGOING TRANSFERS, AND OTHER TRANSACTIONS (D.P. 3699, Col. 4, and 3949)</b>	3959	
38		<b>TOTAL GENERAL FUND REVENUES, TRANSFERS, AND OTHER TRANSACTIONS (D.P. 0999)</b>	3996	
39		<b>EXCESS REVENUE (If D.P. 3996 exceeds D.P. 3959 enter difference here)</b>	3996	
40		<b>EXCESS EXPENDITURES (If D.P. 3959 exceeds D.P. 3996 enter difference here)</b>	3999	

## COMPARATIVE DEBT RETIREMENT FUND BALANCE SHEET District Code No. \_\_\_\_\_

LINE	ACCT. CODE	ACCOUNT NAME	D.P. CODE	Beginning Balance Sheet July 1 (DOLLARS ONLY) (1)	Ending Balance Sheet June 30 (DOLLARS ONLY) (2)
1		<b>ASSETS:</b>			
2	101	Cash	4010		
3	118	Texas Receivable	4020		
4	120	Accounts Receivable	4030		
5	120	Due from Other Funds	4040		
6	140	Due from Other Governmental Units	4050		
7	163	Interest Receivable on Investments and Deposits	4060		
8	180	Investments	4070		
9	199	Other Assets	4080		
10		Total Assets (D.P. 4010 thru 4080)	4099		
11		<b>LIABILITIES:</b>			
12	402	Accounts Payable	4100		
13	407	Tax Anticipation Notes and Loans	4110		
14	410	Due to Other Funds	4120		
15	420	Due to Other Governmental Units	4130		
16	441	Matured Bonds Payable	4140		
17	442	Matured Interest Payable	4150		
18	479	Other Liabilities	4160		
19		Total Liabilities (D.P. 4100 thru 4160)	4179		
20	700	DEBT RETIREMENT FUND BALANCE (D.P. 4099 less 4179)	4180		
21		Add: Excess Revenue (From D.P. 4499)	4190		
22		Subtract: Excess Expenditures (From D.P. 4499)	4200		
23		DEBT RETIREMENT FUND BALANCE (D.P. 4180, 4190, & 4200)	4210		

↑  
← Must be Equal

## DEBT RETIREMENT FUND REVENUES AND EXPENDITURES

LINE	ACCT. CODE	ACCOUNT NAME	D.P. CODE	AMOUNT (DOLLARS ONLY) (1)
24		<b>REVENUES:</b>		
25	111	Property Tax Levy	4220	
26	119	Penalties and Interest on Delinquent Taxes	4230	
27	180	Earnings on Investments and Deposits	4240	
28	190	Other Revenue from Local Sources	4250	
29	100	TOTAL REVENUE FROM LOCAL SOURCES (D.P. 4220 thru 4250)	4259	
30	200	TOTAL REVENUE FROM INTERMEDIATE SOURCES	4279	
31	300	TOTAL REVENUE FROM STATE SOURCES	4289	
32	400	TOTAL REVENUE FROM FEDERAL SOURCES	4299	
33		TOTAL REVENUES (D.P. 4259, 4279, 4289, & 4299)	4309	
34		<b>INCOMING TRANSFERS AND OTHER TRANSACTIONS</b>		
35	319	Payments Received from Other Governmental Units Within the State	4310	
36	321	Transfers from the General Fund (Authorization)	4320	
37	334	Transfers from the Building and Site Fund (Authorization)	4330	
38		Transfers from Other Funds (ISO only)	4339	
39	890	Other Transactions (Describe)	4340	
40		TOTAL DEBT RETIREMENT REVENUES, INCOMING TRANSFERS AND OTHER TRANSACTIONS (D.P. 4309 & 4310 thru 4340)	4359	
40		<b>EXPENDITURES</b>		
41	7100	Redemption of Principal	4360	
42		Interest on Debts		
43	7250	Bonds	4370	
44	7260	School Bond Loan	4380	
45		Notes and Loans	4390	
46	7300	Debt and Fees	4400	
47	7350	Taxes Allocated and Written Off	4410	
48	7900	Miscellaneous Expense	4420	
49		TOTAL EXPENDITURES (D.P. 4360 thru 4420)	4439	

District Code No. \_\_\_\_\_

LINE	ACCT. CODE	ACCOUNT NAME	D.P. CODE	AMOUNT (DOLLARS ONLY) (1)
1		<b>OUTGOING TRANSFERS AND OTHER TRANSACTIONS</b>		
2				
3	8110	Transfers to General Fund (Authorization)		4440
4	8140	Transfers to Building and Site Fund (Authorization)		4430
5		Transfers to Other Funds (ISD only)		4439
6	8300	Payments on School Bond Loans		4440
7	8900	Other Transactions (Describe)		4470
8		<b>TOTAL EXPENDITURES, TRANSFERS AND OTHER TRANSACTIONS (D.P. 4439 and 4440 thru 4470)</b>		<b>4439</b>
9		<b>TOTAL DEBT RETIREMENT FUND REVENUES, TRANSFERS, AND OTHER TRANSACTIONS (D.P. 4359)</b>		<b>4496</b>
10		<b>EXCESS OF REVENUES (If D.P. 4496 exceeds D.P. 4489 enter difference here)</b>		<b>4499</b>
11		<b>EXCESS OF EXPENDITURES (If D.P. 4489 exceeds D.P. 4496 enter difference here)</b>		<b>4499</b>

## COMPARATIVE BUILDING AND SITE FUND BALANCE SHEET

LINE	ACCT. CODE	ACCOUNT NAME	D.P. CODE	Beginning Balance Sheet July 1 (DOLLARS ONLY) (1)	Ending Balance Sheet June 30 (DOLLARS ONLY) (2)
12		<b>ASSETS:</b>			
13	101	Cash	4300		
14	110	Taxes Receivable	4310		
15	120	Accounts Receivable	4320		
16	130	Due from Other Funds	4330		
17	140	Due from Other Governmental Units	4340		
18	163	Interest Receivable on Investments and Deposits	4350		
19	180	Investments	4360		
20	199	Other Assets	4370		
21		<b>Total Assets (D.P. 4300 thru 4370)</b>	<b>4389</b>		
22		<b>LIABILITIES:</b>			
23	403	Accounts Payable	4390		
24	405	Construction Contracts Payable	4400		
25	406	Construction Contracts Payable—Retained Percentage	4410		
26	407	Tax Anticipation Notes and Loans Payable	4420		
27	410	Due to Other Funds	4430		
28	420	Due to Other Governmental Units	4440		
29	461	Accrued Expenses	4450		
30	479	Other Liabilities	4460		
31		<b>Total Liabilities (D.P. 4390 thru 4460)</b>	<b>4479</b>		
32	700	<b>BUILDING AND SITE FUND BALANCE (D.P. 4389 less 4479)</b>	<b>4440</b>		
33		Add: Excess Revenues (from D.P. 4499)	4445		
34		Subtract: Excess Expenditures (from D.P. 4499)	4490		
35		<b>BUILDING AND SITE FUND BALANCE, JUNE 30 (D.P. 4440 thru 4490)</b>	<b>4499</b>		

 Must be Equal

## BUILDING AND SITE REVENUES AND EXPENDITURES

LINE	ACCT. CODE	ACCOUNT NAME	D.P. CODE	AMOUNT (DOLLARS ONLY) (1)
36		<b>REVENUES</b>		
37	111	Property Tax Levy	4700	
38	119	Penalties and Interest on Delinquent Taxes	4710	
39	130	Earnings on Investments and Deposits	4720	
40	190	Other Local Revenues	4730	
41	100	<b>TOTAL REVENUE FROM LOCAL SOURCES (D.P. 4700 thru 4730)</b>	<b>4749</b>	
42	300	<b>TOTAL REVENUE FROM INTERMEDIATE SOURCES</b>	<b>4759</b>	
43	300	<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>4769</b>	
44	300	<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<b>4779</b>	
45		<b>TOTAL REVENUES (D.P. 4749 thru 4779)</b>	<b>4799</b>	

## District Code No. \_\_\_\_\_

LINE	ACCT. CODE	ACCOUNT NAME	D.P. CODE	AMOUNT (DOLLARS ONLY) (1)
1				
2		<b>INCOMING TRANSFERS AND OTHER TRANSACTIONS</b>		
3	810	Payments Received from Other Governmental Units Within the State		4790
4	851	Transfers from the General Fund (Authorization)		4800
5	852	Special Education Fund (ISD only)		4803
6	853	Transfers from the Debt Retirement Fund (Authorization)		4810
7	854	Area Vocational Technical Education Fund (ISD only)		4816
8	858	Cooperative Education Fund (ISD only)		4818
9	873	Sale and Less on Fixed Assets		4820
10	894	Sale of Bonds		4830
11	898	Adjustments to Prior Year Accounts		4840
12		<b>TOTAL REVENUES, INCOMING TRANSFERS AND OTHER TRANSACTIONS (D.P. 4789 thru 4840)</b>		<b>4849</b>
13		<b>EXPENDITURES</b>		
14	6100	Land		4850
15	6300	Buildings and Additions		4860
16	6300	Improvements Other Than Buildings		4870
17	6400	Equipment and Furniture		4880
18	6700	Library Books		4890
19	6900	Other Capital Outlay		4900
20	7300	Interest on Debt		4910
21	7900	Miscellaneous Expense		4920
22		<b>TOTAL EXPENDITURES (D.P. 4850 thru 4920)</b>		<b>4929</b>
23		<b>OUTGOING TRANSFERS AND OTHER TRANSACTIONS</b>		
24	8110	Transfers to the General Fund (Authorization)		4930
25	8120	Special Education Fund (ISD only)		4935
26	8130	Transfers to the Debt Retirement Fund (Authorization)		4940
27	8140	Area Vocational Technical Education Fund (ISD only)		4946
28	8180	Cooperative Education Fund (ISD only)		4948
29	8900	Other Transactions		4970
30		<b>TOTAL EXPENDITURES, TRANSFERS, AND OTHER TRANSACTIONS (D.P. 4929 thru 4970)</b>		<b>4989</b>
31		<b>TOTAL BUILDING AND SITE REVENUES, TRANSFERS, AND OTHER TRANSACTIONS (D.P. 4849)</b>		<b>4990</b>
32		<b>EXCESS OF REVENUE (If D.P. 4990 exceeds D.P. 4989 enter difference here)</b>		<b>4998</b>
33		<b>EXCESS OF EXPENDITURES (If D.P. 4989 exceeds D.P. 4990 enter difference here)</b>		<b>4999</b>

## COMPARATIVE SCHOOL SERVICE FUND BALANCE SHEET

LINE	ACCT. CODE	ACCOUNT NAME	D.P. CODE	Beginning Balance Sheet July 1 (DOLLARS ONLY) (1)	Ending Balance Sheet June 30 (DOLLARS ONLY) (2)
34		<b>ASSETS:</b>			
35	101	Cash		5000	
36	103	Cash Change Fund		8010	
37	130	Accounts Receivable		5020	
38	130	Due from Other Funds		5030	
39	140	Due from Other Governmental Units		5040	
40	170	Inventory		5050	
41	180	Investments		5065	
42	191	Deposits		5060	
43	192	Prepaid Expenses		8070	
44	198	Deferred Expenditures		5075	
45	199	Other Assets		5080	
46		<b>Total Assets (D.P. 5000 thru 5080)</b>		<b>5099</b>	

District Code No. \_\_\_\_\_

LINE	ACCT. CODE	ACCOUNT NAME	D.P. CODE	Beginning Balance Sheet July 1 (DOLLARS ONLY) (1)	Ending Balance Sheet June 30 (DOLLARS ONLY) (2)
1					
2		<b>LIABILITIES:</b>			
3	403	Accounts Payable		\$100	
4	404	Contracts Payable		\$110	
5	410	Due to Other Funds		\$130	
6	430	Due to Other Governmental Units		\$130	
7	430	Payroll Deductions and Withholdings		\$140	
8	461	Accrued Expenses		\$150	
9	463	Salaries Payable		\$160	
10	474	Deferred Revenue		\$170	
11	479	Other Liabilities		\$180	
12		Total Liabilities (D.P. 5100 thru 5180)		\$199	
13	700	SCHOOL SERVICES FUNDS BALANCE (D.P. 5099 less 5199)		\$200	
14		Add: Excess Revenue (from D.P. 5498)		\$210	
15		Subtract: Excess Expenditures (from D.P. 5499)		\$215	
16		SCHOOL SERVICE FUNDS BALANCE, JUNE 30 (D.P. 5200 thru 5215)		\$220	

↑  
← Must be Equal

## SCHOOL SERVICE FUND REVENUES AND EXPENDITURES

LINE	ACCT. CODE	ACCOUNT NAME	D.P. CODE	AMOUNT (DOLLARS ONLY) (1)
17		<b>REVENUES:</b>		
18	100	TOTAL REVENUE FROM LOCAL SOURCES		\$229
19	200	TOTAL REVENUE FROM INTERMEDIATE SOURCES		\$249
20	300	TOTAL REVENUE FROM STATE SOURCES		\$259
21		<b>REVENUE FROM FEDERAL SOURCES</b>		
22	413	Grants Restricted—Direct		\$260
23	414	Grants Restricted—Received Through the State		\$270
24	480	Donated Commodities		\$280
25	400	TOTAL REVENUE FROM FEDERAL SOURCES (D.P. 5260 thru 5280)		\$299
26		TOTAL REVENUES (D.P. 5239, 5249, 5259 and 5299)		\$309
27		<b>INCOMING TRANSFERS AND OTHER TRANSACTIONS</b>		
28	501	Transfers from General Fund		\$310
29	537	Transfers from Trust and Agency Funds		\$320
30		Transfers from Other Funds (USD only)		\$339
31	590	Other Transactions (Describe)		\$340
32		TOTAL REVENUE, INCOMING TRANSFERS AND OTHER TRANSACTIONS (D.P. 5309 & 5310 thru 5340)		\$359

District Code No. \_\_\_\_\_

LINE	ACCT. CODE	ACCOUNT NAME	D.P. CODE	SALARIES (1)	PURCHASED SERVICES (2)	SUPPLIES, MATERIALS AND OTHER EXPENSES (3)	TOTAL AMOUNT (DOLLARS ONLY) (4)
1							
2		EXPENDITURES:					
3	334	Food Services	5379				
4	393	Book Store Activities	5380				
5	393	Athletic Activities	5390				
6		Total (D.P. 5370 thru 5390)	5399				
7	3XX	Employee Benefits	5410				
8	3XX	Capital Outlay	5430				
9	300	TOTAL EXPENDITURES (D.P. 5399, 5410, 5420)	5459				

LINE	ACCT. CODE	ACCOUNT NAME	D.P. CODE	TOTAL AMOUNT (DOLLARS ONLY) (1)
10		OUTGOING TRANSFERS AND OTHER TRANSACTIONS		
11	8110	Transfer to the General Fund		
12	8170	Transfer to the Trust and Agency Funds	5450	
13		Transfers to Other Funds (ISD only)	5459	
14	8900	Other Transactions	5470	
15		TOTAL EXPENDITURES, TRANSFERS AND OTHER TRANSACTIONS (D.P. 5439, Col. 4, & 5440 thru 5470)	5489	
16		TOTAL SCHOOL SERVICE FUND REVENUES, TRANSFERS AND OTHER TRANSACTIONS (D.P. 5359)	5496	
17		EXCESS REVENUES (If D.P. 5496 exceeds D.P. 5489 enter difference here)	5496	
18		EXCESS EXPENDITURES (If D.P. 5489 exceeds D.P. 5496 enter difference here)	5499	

## COMPARATIVE TRUST AND AGENCY FUNDS BALANCE SHEET

LINE	ACCT. CODE	ACCOUNT NAME	D.P. CODE	Beginning Balance Sheet July 1 (DOLLARS ONLY) (1)	Ending Balance Sheet June 30 (DOLLARS ONLY) (2)
19		ASSETS:			
20	101	Cash	5500		
21	120	Accounts Receivable	5510		
22	122	Loans Receivable	5520		
23	130	Due from Other Funds	5525		
24	162	Interest Receivable on Investments and Deposits	5530		
25	172	Inventory—Merchandise for Resale	5540		
26	180	Investments	5550		
27	199	Other Assets	5560		
28	100	Total Assets (D.P. 5500-5550)	5579		
29		LIABILITIES:			
30	402	Accounts Payable	5580		
31	410	Due to Other Funds	5590		
32	430	Due to Other Governmental Units	5600		
33	470	Other Liabilities	5610		
34	400	Total Liabilities (D.P. 5580-5610)	5629		
35	700	TRUST AND AGENCY FUNDS BALANCE (D.P. 5579 less 5629)	5630		
36		Add: Excess Revenue (D.P. 5898)	5640		
37		Subtotal: Excess Expenditures (D.P. 5899)	5650		
38		TRUST AND AGENCY FUNDS BALANCE, JUNE 30 (D.P. 5630 thru 5650)	5660		

↑  
← Must be Equal

## TRUST AND AGENCY FUND REVENUES AND EXPENDITURES

District Code No. \_\_\_\_\_

LINE	ACCT. CODE	ACCOUNT NAME	D.P. CODE	AMOUNT (DOLLAR ONLY) (1)
1		REVENUES:		
2	198	Earnings on Investments and Deposits		\$670
3	179	Student Activities		\$690
4	191	Rentals		\$690
5	193	Private Sources (Contributions)		\$700
6	199	Miscellaneous		\$710
7	100	TOTAL REVENUES (D.P. 5470 thru 5710)		\$729
8		INCOMING TRANSFERS AND OTHER TRANSACTIONS		
9	831	Transfer from the General Fund		\$730
10	835	Transfer from the School Services Funds		\$740
11		Transfers from Other Funds (ISD only)		\$749
12	890	Other Transactions		\$760
13		TOTAL REVENUES, TRANSFERS, AND OTHER TRANSACTIONS (D.P. 5729 & 5730 thru 5760)		\$779
14		EXPENDITURES:		
15	391	Student Activities		\$780
16	394	Endowment Activities		\$790
17	32X	Employee Benefits		\$800
18	32X	Capital Outlay		\$810
19	290	TOTAL EXPENDITURES (D.P. 5780 thru 5810)		\$829
20		OUTGOING TRANSFERS AND OTHER TRANSACTIONS		
21	8110	Transfers to the General Fund		\$830
22	8180	Transfers to the School Services Funds		\$840
23		Transfers to Other Funds (ISD only)		\$849
24	8900	Other Transactions		\$860
25		TOTAL EXPENDITURES, TRANSFERS AND OTHER TRANSACTIONS (D.P. 5829 & 5830 thru 5860)		\$879
26		TOTAL TRUST AND AGENCY FUND REVENUES, TRANSFERS, AND OTHER TRANSACTIONS (D.P. 5779)		\$896
27		EXCESS REVENUES (If D.P. 5896 exceeds D.P. 5879 enter difference here)		\$899
28		EXCESS EXPENDITURES (If D.P. 5879 exceeds D.P. 5896 enter difference here)		\$899

## LONG-TERM DEBT GROUP OF ACCOUNTS

LINE	ACCT. CODE	ACCOUNT NAME	D.P. CODE	BEGINNING BALANCE July 1 (1)	ADDITIONS (2)	DEDUCTIONS (3)	ENDING BALANCE June 30 (4)
29		RESOURCES TO LIQUIDATE LONG TERM DEBT					
30	303	Amounts Available in the Debt Retirement Fund	6500				*
31	304	Amounts to be Provided for the Payment of Bonds	6510				
32	305	Amounts to be Provided for the Payment of Loans	6520				
33	306	Amounts to be Provided for Other Obligations	6521				
34		TOTAL RESOURCES TO LIQUIDATE LONG-TERM DEBT (D.P. 6500 thru 6521)		\$659			
35		LONG-TERM DEBT PAYABLE					
36	501	Term Bonds Payable	6530				
37	502	Serial Bonds Payable	6540				
38	503	School Bond Loans Payable	6550				
39	504	Other Loans (Describe)	6560				
40	505	Other Obligations Payable (Describe)	6570				
41		TOTAL LONG-TERM DEBT PAYABLE					
		This line must equal D.P. 6529 for Column 1 and Column 4. All lines should crossfoot.					
		(D.P. 6530 thru 6570)		\$679			

\* Equals D.P. Code 4210

## LOCAL SCHOOL DISTRICT

District Code No. \_\_\_\_\_

Must agree with GENERAL FUND PROPERTY TAX LEVY (D.P. 0410)

Must agree with DEBT RETIREMENT PROPERTY TAX LEVY (D.P. 4220)

Must agree with BUILDING &amp; SITE PROPERTY TAX LEVY (D.P. 4700)

## FORM B SUPPLEMENT—TAX COLLECTION STATISTICS

LINE	YEAR OF LEVY	FUND	D.P. CODE	Total of Levy Collected as of 6-30-85 (DOLLARS ONLY) (1)	Total of Levy Remaining Uncollected as of 6-30-85 (DOLLARS ONLY) (2)	Amount of Levy Uncollectible and Written off as of 6-30-85 (DOLLARS ONLY) (3)	TOTAL DOLLAR LEVY (DOLLARS ONLY) (4)
1	1984-85	GENERAL	8510				
2		DEBT	8520				
3		BLDG. & SITE	8530				
4	1983-84	GENERAL	8540				
5		DEBT	8550				
6		BLDG. & SITE	8560				
7	1982-83	GENERAL	8570				
8		DEBT	8580				
9		BLDG. & SITE	8590				
10	1981-82	GENERAL	8600				
11		DEBT	8610				
12		BLDG. & SITE	8620				
13	1980-81	GENERAL	8630				
14		DEBT	8640				
15		BLDG. & SITE	8650				
16	TOTAL	GENERAL	8660				
17	TOTAL	DEBT	8670				
18	TOTAL	BLDG. & SITE	8680				

Must agree with BUILDING &amp; SITE TAXES RECEIVABLE (D.P. 4510)

Must agree with DEBT RETIREMENT TAXES RECEIVABLE (D.P. 4020)

Must agree with GENERAL FUND TAXES RECEIVABLE ACCOUNT (D.P. 0030)

## FIXED ASSET DATA

LINE	D.P. CODE	TOTAL AMOUNT (1) (DOLLARS ONLY)	D.P. CODE	TOTAL AMOUNT (1) (DOLLARS ONLY)
19	A. Land	8710	A. Fire and Extended Coverage for Buildings and Equipment Only	
20	B. Buildings	8720	(1) Total Amount of Coverage	8740
21	C. Equipment	8730	(2) Total Annual Premium	8750
22	TOTAL FIXED ACCTS. (D.P. 8710 thru D.P. 8730)	8739		

## CAPITAL OUTLAY DATA

LINE	ACCT. CODE	D.P. CODE	TOTAL (1) (DOLLARS ONLY)
23	100 Instruction		9010
24	200 Support Services		9020
25	300 Community Services		9030
26	310 School Buses		9030
27	TOTAL CAPITAL OUTLAY (D.P. 9010 thru 9050)		9049
28	7710 Amortization—Depreciation—Bus Costs		9070



## INSTRUCTIONAL SALARY DATA

District Code No. \_\_\_\_\_

LINE	ACCT. CODE	ACCOUNT NAME	D.P. CODE	STAFF (WHOLE NUMBERS ONLY)		SALARY (DOLLARS ONLY)	
				TEACHER (1)	OTHER* (2)	TEACHER (3)	OTHER (4)
1	110	BASIC PROGRAM					
2	111	Elementary	9110				
3	112	Middle/Junior High	9120				
4	113	High School	9130				
5	116	Pre-School	9140				
6	119	Other	9150				
7	130	ADDED NEEDS					
8	132	Special Education	9160				
9	133	Compensatory Education	9170				
10	137	Vocational Education	9180				
11	139	Other	9190				
12	130	ADULT/CONTINUING EDUCATION					
13	131	Basic	9210				
14	132	Secondary—High	9230				
15	133	Secondary Vocational	9230				
16	135	Occupational	9240				
17	137	Enrichment	9250				
18	140	UNCLASSIFIED	9290				
19		TOTAL (D.P. 9110 thru 9290)	9299				

Teacher Fourth Friday Count ..... Add lines from D.S. 4061, Fourth Friday Report, Section IIA, lines 1-11. Any difference in this total and Column 1 of D.P. Code 9299 should be reconcilable by the school district.

\* "Other" includes substitute teachers, interns, teacher aides and other personnel who may provide services in the classroom as a part of classroom instruction.

**SCHOOL DISTRICT PURCHASES OF SERVICES, SUPPLIES AND OTHER EXPENSE  
FROM INTERMEDIATE SCHOOL DISTRICTS**

LINE	ACCT. CODE	ACCOUNT NAME	D.P. CODE	DATA PROCESSING (DOLLARS ONLY)	PROFESSIONAL SERVICES (DOLLARS ONLY)	OTHER (DOLLARS ONLY)	TOTAL (DOLLARS ONLY)
20	180	INSTRUCTION	9300				
21		SUPPORT SERVICES					
22	210	Pupil	9320				
23	230	Instructional Staff	9330				
24	230	General Administration	9340				
25	240	School Administration	9350				
26	250	Business	9360				
27	260	Central	9370				
28	290	Other	9380				
29	300	COMMUNITY SERVICES	9390				
30		TOTAL (D.P. 9300 thru 9390)	9399				

Interest on operating loans included in general fund expenditures. Amount \$  (DP Code 9800 (1))

**CERTIFICATION:** I certify that the information on this report is true and correct to the best of my knowledge.

Date: \_\_\_\_\_ Superintendent or  
Authorized Official \_\_\_\_\_ (Signature)

**NOTES TO THE FINANCIAL REPORT**

4

Michigan Department of Education  
**DEPARTMENT SERVICES**  
 Box 30008, Lansing, Michigan 48909

**RECONCILIATION REPORT\* FOR DS-4169 (REV. FORM B), ANNUAL SCHOOL DISTRICT FINANCIAL REPORT**  
**\*THIS REPORT MUST BE FILLED OUT BY ALL SCHOOL DISTRICTS**

EDUCATIONAL AGENCY	Legal Name of School District	District Code No.	Telephone-Area Code/Local Number
	Address	City	Zip Code

**MAILING INSTRUCTIONS:** DISTRICT—Return TWO copies with Audit Report to the Intermediate District.  
 INTERMEDIATE DISTRICT—Return ONE copy with Audit Report to the State address indicated above.

**PURPOSE:** The purpose of this report is to identify variances which exist between the DS-4169 (Rev. Form B) Annual School District Financial Report, and the Audit Report. Complete ONLY those items in which variances exist.

**NOTE:** Variances in Equity Changes and/or Balance Sheet Equity must be explained. Submit explanations by letter with this report.

LINE	BALANCE SHEET	DS-4169 (Rev. Form B) (1)	AUDIT REPORT (2)	VARIANCE (Add if Negative) (COL. 1 MINUS COL. 2) (3)
	<b>GENERAL FUND</b>			
1.	Assets			
2.	Liabilities			
3.	Fund Balance			
	<b>SPECIAL EDUCATION FUND</b>			
4.	Assets			
5.	Liabilities			
6.	Fund Balance			
	<b>DEBT FUND</b>			
7.	Assets			
8.	Liabilities			
9.	Fund Balance			
	<b>BUILDING AND SITE FUND</b>			
10.	Assets			
11.	Liabilities			
12.	Fund Balance			
	<b>SCHOOL SERVICE FUND</b>			
13.	Assets			
14.	Liabilities			
15.	Fund Balance			
	<b>AREA VOCATIONAL TECHNICAL EDUCATION FUND</b>			
16.	Assets			
17.	Liabilities			
18.	Fund Balance			
	<b>TRUST AND AGENCY FUND</b>			
19.	Assets			
20.	Liabilities			
21.	Fund Balance			
	<b>COOPERATIVE EDUCATION FUND</b>			
22.	Assets			
23.	Liabilities			
24.	Fund Balance			

LINE	ACCOUNT NAME	DS-1169 (Rev. Form 8) (1)	AUDIT REPORT (2)	VARIANCE (Red if Negative) (3)
	<b>GENERAL FUND</b>			
1.	Revenues			
2.	Local			
3.	Intermediate			
4.	State			
5.	Federal			
6.	Incoming Transfers and Other Transactions			
7.	Total Revenues			
8.	Expenditures			
9.	Instruction			
10.	Basic Programs			
11.	Added Needs			
12.	Adult/Continuing			
13.	Unclassified			
14.	Employee Benefits—Instruction			
15.	Total Instruction			
16.	Support Services			
17.	Payroll			
18.	Instructional Staff			
19.	General Administration			
20.	School Administration			
21.	Business			
22.	Central			
23.	Other			
24.	Employee Benefits—Support Services			
25.	Total Support Services			
26.	Community Services			
27.	Capital Outlay			
28.	Outgoing Transfers and Other Transactions			
29.	Total Expenditures			
30.	<b>FUND BALANCE CHANGE</b>			
31.	<b>SPECIAL EDUCATION FUND (ISD only)</b>			
32.	Total Special Education Fund Revenues, Incoming Transfers and Other Transactions			
33.	Total Special Education Fund Expenditures, Outgoing Transfers and Other Transactions			
34.	<b>FUND BALANCE CHANGE</b>			
35.	<b>DEBT FUND</b>			
36.	Total Debt Retirement—Revenues, Income Transfers and Other Transactions			
37.	Total Debt Retirement—Expenditures, Outgoing Transfers and Other Transactions			
38.	<b>FUND BALANCE CHANGE</b>			
39.	<b>BUILDING AND SITE FUND</b>			
40.	Total Building and Site Fund Revenues, Incoming Transfers and Other Transactions			
41.	Total Building and Site Fund Expenditures, Outgoing Transfers and Other Transactions			
42.	<b>FUND BALANCE CHANGE</b>			
43.	<b>SCHOOL SERVICE FUND</b>			
44.	Total School Service Fund Revenues, Incoming Transfers and Other Transactions			
45.	Total School Service Fund Expenditures, Outgoing Transfers and Other Transactions			
46.	<b>FUND BALANCE CHANGE</b>			
47.	<b>AREA VOCATIONAL TECHNICAL EDUCATION FUND (ISD only)</b>			
48.	Total Area Voc. Tech. Education Fund Revenues, Incoming Transfers and Other Transactions			
49.	Total Area Voc. Tech. Education Fund Expenditures, Outgoing Transfers and Other Transactions			
50.	<b>FUND BALANCE CHANGE</b>			
51.	<b>TRUST AND AGENCY FUND</b>			
52.	Total Trust and Agency Fund Revenues, Incoming Transfers and Other Transactions			
53.	Total Trust and Agency Fund Expenditures, Outgoing Transfers and Other Transactions			

54.	FUND BALANCE CHANGE			
55.	COOPERATIVE EDUCATION FUND (HSB only)			
56.	Total Cooperative Education Fund Revenues, Incoming Transfers and Other Transactions			
57.	Total Cooperative Education Fund Expenditures, Outgoing Transfers and Other Transactions			
58.	FUND BALANCE CHANGE			

Date \_\_\_\_\_ District Auditor \_\_\_\_\_ (Signature)

Contact Person \_\_\_\_\_ Telephone \_\_\_\_\_ Area Code/Local No. \_\_\_\_\_

COMMENTS

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