WHERE DOES ALL THE MONEY GO??
Introduction

To help explain “Where Does All the Money Go?”, let’s begin with two quotes from *The Story of Education* by, Carroll Atkinson and Eugene T. Maleska

“School districts have awakened to the necessity of giving taxpayers a clear and honest understanding of the social and economic factors that have brought about recent needs for increased financial support. It no longer can be taken for granted that the school program is understood and appreciated by everyone in the community. To many schools are antiquated institutions far removed from practical realities of life, with, teachers going around in an “intellectual fog”, to others, tax monies are largely wasted “because the kids don’t know nothing.”
Two quotes from *The Story of Education*
by, Carroll Atkinson and Eugene T. Maleska

“In the meantime increased enrollments, longer school terms, better trained teachers, and richer courses of study have caused the operation and maintenance of schools to cost increasingly more. Citizens, being human, are almost certain to complain about these increased costs unless they are given the opportunity to understand that gone forever is the simplicity of the social structure served by the little red school-house in the days of our grandfathers.”
Ah, the simplicity of the little red school house
One teacher, perhaps, eight students with a meager budget for sure. And, with a teacher who might have been paid with:

- Tobacco
- Fish
- Fruit/vegetables
- Maybe even money
Today, things are a little different….and sometimes we all wonder

“Where does all the money go?”

This presentation is designed to answer that question.

It will first estimate the amount of resources available in an average classroom and then account for that money – program by program.
Consider the District’s Education Fund

Total expenses $86,316,618

Estimated 9,400 students

Expenses per student $9,183

Estimated average of 23 students in a classroom

Estimated expenses per classroom

23 x $9,183 = $211,209

Where does it all go?
Costs of a “Typical” Classroom

Let’s begin by comparing the typical costs in that Little Red School House with the much more complicated and costly social structure in our schools today.

Social Structure served by the little red school house

Reading – Writing - Arithmetic
Costs of a “Typical” Classroom

The Social Structure served by the Champaign School District is quite different. As the following pages illustrate, there are a broad array of programs that are in place to meet the needs of all students.

**Regular Programs:**
- Elementary Level
- Middle School Level
- High School Level

**Special Education Programs:**
- As many as 20 different programs
- Remedial (Title 1) Programs
Additional Programs

Summer School Programs

Interscholastic Programs

Gifted Programs

Bilingual Programs

Truant/Alternative Programs
Additional Programs

Attendance and Social Work Services
Guidance Services
Health Services
Psychological Services
Speech Services
Additional Programs

- Improvement of Instruction Services
- Library Services
- Assessment and Testing Services
- Board of Education Services
- Executive Administration Services
Additional Programs

Office of the Principal Services
Business Support Services
Food Services
Fiscal Services
Additional Programs

Information Services
Human Resource Services
Data Processing Services
Community Services
Let’s then begin to look at the costs of these programs and figure out where the money is going.

Total Cost $36,409,273
Estimated # of Students 9,400
Cost Per Student $3,873
Students in classroom 23
Costs per classroom $89,079

Of the $211,209 in costs per classroom, $89,079 or 42.2% goes toward

Regular Education – Salaries and Benefits for Teachers
## All Supplies, Materials, Equipment, Purchased Services

### Regular Education

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
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<tbody>
<tr>
<td>Total Cost</td>
<td>$2,038,233</td>
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<tr>
<td>Estimated # of Students</td>
<td>9,400</td>
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<tr>
<td>Costs per Student</td>
<td>$217</td>
</tr>
<tr>
<td>Students in Classroom</td>
<td>23</td>
</tr>
<tr>
<td>Costs per Classroom</td>
<td>$4,991</td>
</tr>
</tbody>
</table>

Of the $211,209 in costs per classroom, $4,991 or 2.4% goes toward Regular Education – Supplies, Materials, Equipment and Purchased Services.
Salaries and Benefits
Special Education

Total Ed Fund Expenses $86,316,618
Total Cost $11,618,960
% of Ed Fund Expenses 13.5%

Of the $211,209 in costs per classroom, on average, $28,513 (13.5%) goes toward Special Education – Salaries and Benefits
All Other Costs
Special Education

Total Ed Fund Expenses  $86,316,618
Total Cost  $3,240,377
% of Ed Fund Expenses  3.8%

Of the $211,209 in costs per classroom, on average, $8,026 (3.8%) goes toward

Special Education – All Other Costs
All Costs – Function 1250
Remedial Programs (Title I)

Total Ed Fund Expenses $86,316,618
Total Cost $1,249,176
% of Ed Fund Expenses 1.4%

Of the $211,209 in costs per classroom, on average, $2,957 (1.4%) goes toward Remedial Programs (Title I) – All Costs
All Costs
Interscholastic

Total Ed Fund Expenses $86,316,618
Total Cost $526,762
% of Ed Fund Expenses 0.6%

Of the $211,209 in costs per classroom, on average, $1,267 (0.6%) goes toward Interscholastic – All Costs
All Costs
Gifted Program

Total Ed Fund Expenses  $86,316,618

Total Cost           $675,949

% of Ed Fund Expenses  0.8%

Of the $211,209 in costs per classroom, on average, $1,690 (0.8%) goes toward

Gifted Program – All Costs
All Costs
Bilingual Program

Total Ed Fund Expenses $86,316,618
Total Cost $1,323,472
% of Ed Fund Expenses 1.5%

Of the $211,209 in costs per classroom, on average, $3,168 (1.5%) goes toward Bilingual Program – All Costs
All Costs

All Other Instructional Programs
(Summer School, Academic Academy, Drivers Ed, Pre-K, Adult Ed Programs)

Total Ed Fund Expenses $86,316,618
Total Cost $996,922
% of Ed Fund Expenses 1.2%

Of the $211,209 in costs per classroom, on average, $2,535 (1.4%) goes toward

All Other Instructional Programs – All Costs
All Costs

All Instructional Programs

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Ed Fund Expenses</td>
<td>$86,316,618</td>
</tr>
<tr>
<td>Total Cost</td>
<td>$58,079,124</td>
</tr>
<tr>
<td>% of Ed Fund Expenses</td>
<td>67.3%</td>
</tr>
</tbody>
</table>

Of the $211,209 in costs per classroom, $142,144 (67.3%) goes toward

All Instructional Programs – All Costs

So Instructional Programs have accounted for 67.3% of the money available in that average classroom
All Costs
Support Services - Pupils

Total Ed Fund Expenses: $86,316,618
Total Cost: $5,679,519
% of Ed Fund Expenses: 6.6%

Of the $211,209 in costs per classroom, on average, $13,940 (6.6%) goes toward Support Services - Pupils – All Costs
Support Services – Pupils
Total Cost = $5,679,519

Support Services - Pupils

- Attendance and Social Work Services: $1,892,212
- Guidance Services: $1,246,681
- Psychological Services: $765,395
- Health and Speech Services: $1,775,231
All Costs
Support Services – Instructional Staff

Total Ed Fund Expenses $86,316,618
Total Cost $5,879,410
% of Ed Fund Expenses 6.8%

Of the $211,209 in costs per classroom, on average, $14,362 (6.8%) goes toward

Support Services – Instructional Staff – All Costs
## Support Services – Instructional Staff

Total Cost = $4,360,847

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$2,944,039</td>
<td>Curriculum Coordinators, Pupil Services, Ready Recovery Technology, Curriculum Directors &amp; their secretaries, Director</td>
</tr>
<tr>
<td>Benefits</td>
<td>$412,671</td>
<td>of Equity/Achievement &amp; secretary, Mentor Program, AVID Program, Special Education Directors &amp; Administrative Assistant, Deputy Superintendent</td>
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<tr>
<td>Purchased Services</td>
<td>$392,953</td>
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<td>Supplies/Materials</td>
<td>$526,450</td>
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<tr>
<td>Capital Outlay</td>
<td>$84,734</td>
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<tr>
<td><strong>Total</strong></td>
<td>$4,360,847</td>
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</tbody>
</table>
All Costs
Support Services – General Administration

Total Ed Fund Expenses $86,316,618
Total Cost $1,398,123
% of Ed Fund Expenses 1.6%

Of the $211,209 in costs per classroom, on average, $3,379 (1.6%) goes toward Support Services – General Administration – All Costs
Support Services – General Administration
Total Cost = $1,398,123
All Costs
Support Services – School Administration

(Office of the Principal)

Total Ed Fund Expenses $86,316,618

Total Cost $6,235,425

% of Ed Fund Expenses 7.2%

Of the $211,209 in costs per classroom, on average, $15,207 (7.2%) goes toward Support Services – School Administration – All Costs
## All Costs

### Business and Food Services

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Total Ed Fund Expenses</td>
<td>$86,316,618</td>
</tr>
<tr>
<td>Total Cost</td>
<td>$4,635,598</td>
</tr>
<tr>
<td>% of Ed Fund Expenses</td>
<td>5.4%</td>
</tr>
</tbody>
</table>

Of the $211,209 in costs per classroom, on average, $11,405 (5.4%) goes toward Business and Food Services – All Costs.
Support Services – Food, Business and Operation & Maintenance Services
Total Costs = $4,635,598
### All Costs

**Support Services – Information Technology and Human Resources**

<table>
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<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>Total Ed Fund Expenses</td>
<td>$86,316,618</td>
</tr>
<tr>
<td>Total Cost</td>
<td>$2,531,754</td>
</tr>
<tr>
<td>% of Ed Fund Expenses</td>
<td>2.9%</td>
</tr>
</tbody>
</table>

Of the $211,209 in costs per classroom, on average, $6,125 (2.9%) goes toward Support Services – Information Technology and Human Resources – All Costs
Support Services – Information Technology, Human Resources, Information Services and Other Support Services
Total Cost = $2,531,754

Support Services - Information Technology, Human Resources, Information Services and Other Support Services

- Data Processing Services: $1,236,704
- Human Resources: $514,349
- Information Services: $423,439
- Other Support Services: $357,262
### All Costs

**All Support Programs**

- **Total Ed Fund Expenses**: $86,316,618
- **Total Cost**: $26,359,829
- **% of Ed Fund Expenses**: 30.5%

Of the $211,209 in costs per classroom, $64,418 or 30.5% goes toward **All Support Services – All Costs**

So a myriad of Support Programs account for another 30.5% of the money available in the average classroom.
### All Costs

#### All Other Programs

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Total Ed Fund Expenses</td>
<td>$86,316,618</td>
</tr>
<tr>
<td>Total Cost</td>
<td>$1,877,665</td>
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<tr>
<td>% of Ed Fund Expenses</td>
<td>2.2%</td>
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</tbody>
</table>

Of the $211,209 in costs per classroom, on average, $4,647 (2.2%) goes toward All Other Programs – All Costs

Other Programs account for the other 2.2% of the money available in the average classroom.
All Other Programs = $1,877,665

Community Services: $1,192,665
Payments for Regular Programs: $685,000
All Programs = $86,316,618

- Total Instructional Expenses: $58,079,124 (67.3%)
- Total Support Service Expenses: $26,359,829 (30.5%)
- Total All Other Expenses: $1,877,665 (2.2%)
CONCLUSION

Where does it all go?

The days of the Little Red School House are gone.

The needs of all of our children are very different than in the days of our great grandfathers.

As a society, we can fund education today or deal with the consequences later.
The costs presented tonight (in the Education Fund) were about $9,183 per student.

The cost to incarcerate one person for one year ranges between $30,000 - $40,000.

The money goes to 30 very different programs designed to meet the needs of all of our children who speak 55 languages and who have far more educational needs to enable them to compete in a global economy that their great grandparents in the Little Red School House could have never imagined.