ESSA REQUIREMENT FOR PER PUPIL EXPENDITURE DATA BY SCHOOL

OPI SCHOOL FINANCE DIVISION

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GOALS OF PPE REPORTING

The goal of this reporting is to give LEAs and local communities an unprecedented opportunity to **Assess**, **Affirm**, and **Advocate** for improved equity within school districts and to better understand the relationship between student outcomes and financial investments.

EQUALITY   EQUITY
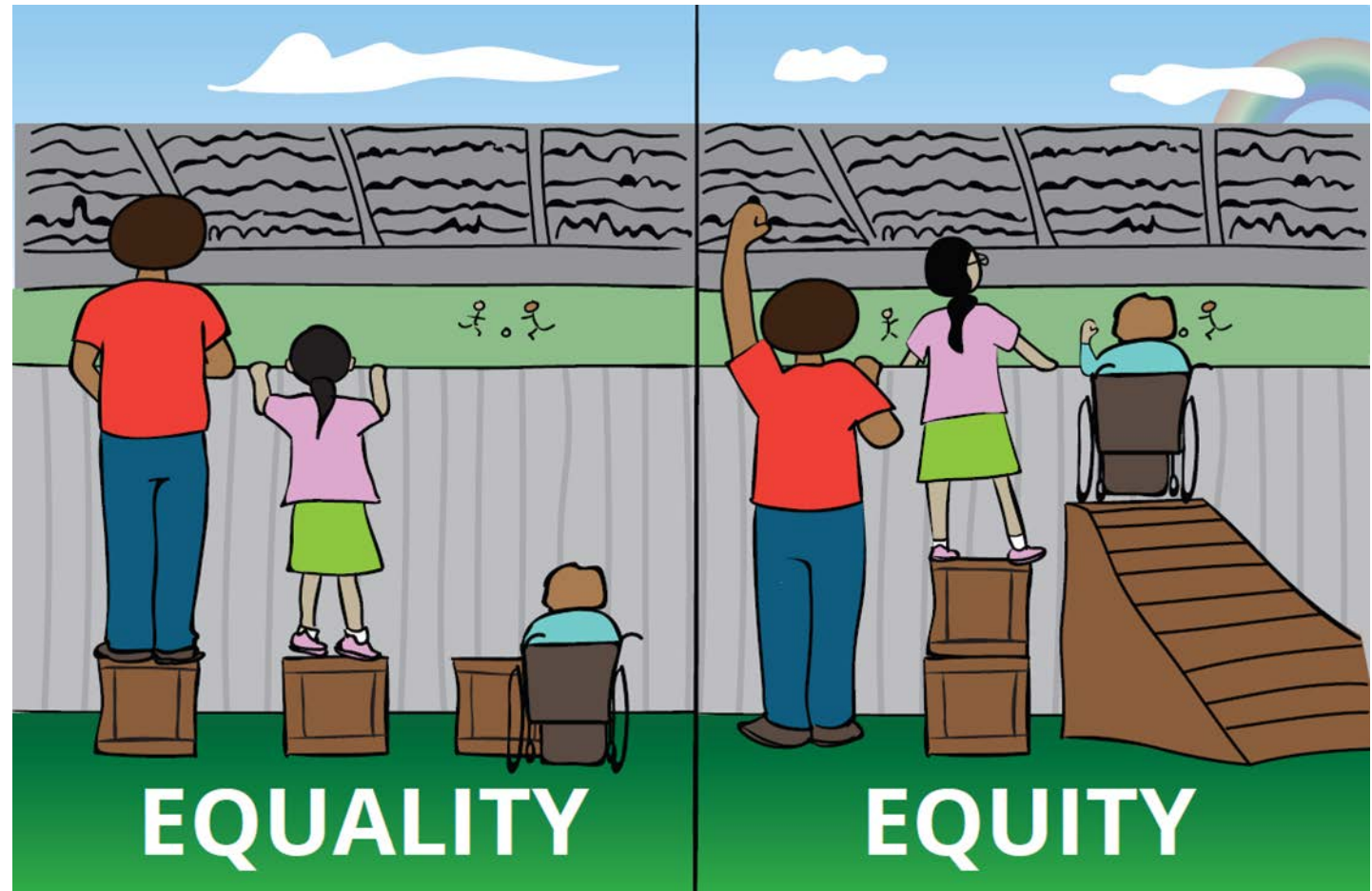
ESSA LAW PPE REPORTING

PART A—IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES

Subpart 1—Basic Program Requirements

SEC. 1111. (20 U.S.C. 6311) STATE PLANS.

(h) REPORTS –

C MINIMUM REQUIREMENTS –

(i) A clear and concise description of the State's accountability system including—

(x) The per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual nonpersonnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local educational agency and each school in the State for the preceding fiscal year.

REPEALED FEDERAL REGULATION § 200.35

Per-pupil expenditures states the following:

"(c) Uniform procedures. A State must develop a single statewide procedure to calculate LEA current expenditures per pupil and a single statewide procedure to calculate school-level current expenditures per pupil, such that -

(1) The numerator consists of current expenditures, which means actual personnel costs (including actual staff salaries) and actual non-personnel expenditures of Federal, State, and local funds, used for public education -

(i) Including, but not limited to, expenditures for administration, instruction, instructional support, student support services, pupil transportation services, operation and maintenance of plant, fixed charges, preschool, and net expenditures to cover deficits for food services and student body activities; but

(ii) Not including expenditures for community services, capital outlay, and debt service; and

REPEALED FEDERAL REGULATION § 200.35

Continued:

Per-pupil expenditures states the following:

(2) The denominator consists of the aggregate number of students enrolled in preschool through grade 12 to whom the State and LEA provide free public education on or about October 1, consistent with the student membership data collected annually by the State for submission to the National Center for Education Statistics."

The denominator to this calculation will be PK-12 September Enrollment with a few modifications. Non-Resident Enrollment will flow back to the resident district since it has the expenditure for educating the child.

All SEAs must comply in order to receive Title I funds

THE BASICS

Numerator: Total Dollars Spent To Operate A School, Minus Community Services, Capital Outlay, & Debt Services

_____

Denominator: Unweighted student count of the fiscal year being reported (includes PreK students receiving free services)

REPORTING DEADLINES

- The initial deadline to include this new data on the SEAs school report cards was December 31, 2018 for the 2017-18 school year.

- On June 28, 2017, the Acting Assistant Secretary for USDE released a letter to all State Title I Directors and State Fiscal Coordinators indicating that SEAS may delay until the reporting until the 2018-19 school year.

- If the SEA elects to delay the reporting, on the report cards for the 2017-18 school year, a brief description of the steps the SEA and LEAs are taking to ensure that information on per-pupil expenditures will be included beginning with the report cards for the 2018-19 school year **(Fiscal Year 2019 data)**.

WHAT HAS MONTANA DONE?

- ESSA Per Pupil Expenditure Workgroup Meetings:
  - November 2017, December 2017, January 2018, March 2018, April 2018, May 2018

- DRAFT Guidance Document in process

- Different for Districts over 1,000 enrollment versus under 1,000 enrollment (*at this point*)
  - Montana is applying for a waiver exception for the school code reporting level

DISTRICTS 1,000+ ENROLLMENT

- The district must code as many expenditures as possible to the school code level.

- Some expenditures will be excluded. First determined by:
  - Fund
  - Program Code
  - Function Code
  - Object Code

School or LE	LE – Helena HS SC – Capital High	LE – Helena HS SC – Helena High
A. Enrollment		
Site Level Direct: **B. Federal Expenditures:** **C. State/Local Expenditures:** **D. School Site Total:**		

District Wide Allocation:
        E. Federal Expenditures:
        F. State/Local Expenditures:
G. School District Wide Total:		

District Wide Special Education:
        H. Federal Expenditures:
        I. State/Local Expenditures:
J. District Wide Special Ed Total:		

K. Total School Expenditures		
L. Total District Expenditure Exclusion Amounts		
L1. Excluded Expenditure List	All excluded items are listed here	All excluded items are listed here
M. Enrollment Count Procedure	October Snapshot Count	October Snapshot Count

DRAFT Format

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DISTRICTS LESS THAN1,000 ENROLLMENT

- The districts will continue to code expenditures as they have in the past with the exception of the interlocal agreement fund and possibly the miscellaneous fund.
  - Both funds have expenditures associated with other LEs. Expenditures belonging to reporting LE will include LE code in reporting.
- Some expenditures will be excluded – same as districts required to report by school code. First determined by:
  - Fund
  - Program Code
  - Function Code
  - Object Code

DRAFT Format

School or LE	LE -
A. Enrollment	
Site Level Direct: **B. Federal Expenditures:** **C. State/Local Expenditures:** **D. School Site Total:**	LE Reporting level will not have a site level allocation
District Wide Allocation: **E. Federal Expenditures:** **F. State/Local Expenditures:** **G. School District Wide Total:**	*Any LE or SC without sufficient SPED enrollment above 10 will be included in the district wide allocation.
District Wide Special Education: **H. Federal Expenditures:** **I. State/Local Expenditures:** **J. District Wide Special Ed Total:**	*See note above.
K. Total School Expenditures	
L. Total District Expenditure Exclusion Amounts	
L1. Excluded Expenditure List	All excluded items are listed here
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ESSA REPORT CARD

- Report card will be on GEMS website

- Contractor currently working on website development

- Per pupil appearance is DRAFT at this time, finalization will come with the final development

- Should be shown on District level (LE) and school code level, but not sure about attendance centers, ect.

WHAT DO I DO NOW?

- Adjust coding to account for new school code, if applicable

- Adjust coding to account for interlocal agreement fund changes and miscellaneous fund if necessary

- Watch for the formal guidance when completed

- Inform Superintendent and school administration of changes coming – and possible public scrutiny

THE PRODUCTIVITY OPPORTUNITY

- To go beyond compliance and build a financial transparency system that works to drive system improvement
- School as an important unit in the ed system. We already report outcomes by school, and this step will add expenditures.
- Activate school-level engagement in order to leverage dollars to do the most for students. Research indicates that school-level behaviors/actions/factors play a big role in determining the relationship between expenditures and outcomes. School level financial data can help activate these factors
- Explore equity and help ensure that allocations are deliberate. Data visibility can enable local communities to wrestle with tradeoffs.

QUESTIONS FOR DISTRICT LEADERS

➢ Why is my child's school getting less per pupil?

➢ Why are all the schools on the east side of town getting more (less)?

➢ Why are all the school serving minority populations getting more (less)?

➢ Why are all the high poverty schools getting more (less)?

➢ What are you buying with the money?

➢ How do the dollars lead to – or not lead to- student achievement?

➢ What is the budget process that leads to spending numbers?

➢ How can I get involved?

➢ If it's mostly about teacher salaries, why are the highest paid teachers in schools A, B, and C not school D?

➢ How are you considering resource equity in school improvement activities?

➢ How do I present this information to public?

QUESTIONS?