ESSA School by School Expenditures: What It Means for You

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INTRODUCTIONS
ESSA CONTEXT
State and LEA report cards:

“The per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual non-personnel 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.”
SEAs co-developed IFR (Interstate Financial Reporting) published early 2018 to establish common reporting elements.

46 Member States

38 States meeting IFR standards

48 States able to publishing school level data for SY 18-19

SEAs appear to be on track to report by the June 2020 deadline (~June 2020 for 2018-19 data).
HISTORIC CONTEXT
An Historic Shift

Devolution of leadership back to LEAs and principals

- **1965** - The Elementary and Secondary Education Act (ESEA) is passed
- **1973** - The Rehabilitation Act becomes law. Section 504
- **1983** - A Nation at Risk
- **(1990)** - Tim Berners-Lee writes the first web client-server protocol (Hypertext Translation Protocol or http), allowing 2 computers to communicate.
- **1994** - The Improving America's Schools Act (IASA) is signed into law by President Bill Clinton
- **2001** - NCLB is approved by Congress and signed into law by President George W. Bush
- **2009** - ARRA provides more than $90B for education, nearly half of which goes to local school districts to prevent layoffs and for school modernization and repair.
- **2009** - Common Core State Standards Initiative is launched
- **2015** - ESEA becomes the Every Student Succeeds Act
- **2018** – final ESSA state plan is approved (FL)
- **2019**...
An Historic Opportunity

What will high quality program management look like?

- Broader Program Objectives
- Fiscal Flexibility & Transparency
- Evidence & Efficacy
- Breadth & Availability of Educational Data
An Historic Opportunity

Will the story be told by-us or at-us?

- Broader Program Objectives
- Fiscal Transparency & Flexibility
- Evidence & Efficacy
- Available Educational Data
An Historic Opportunity

How quickly will we move along the path to models of success?

1. Initial Reaction
2. Strategic Response
3. Common Models of Success
Resources

McCourt School of Public Policy
https://mccourt.georgetown.edu/execed/certificate-in-education-finance

Edunomics Lab
https://edunomicslab.org

BSCP
http://www.bscpcenter.org/FinancialTransparency/
Advisory Group Value Proposition for Site-Based Expenditure Reporting

• Resource allocation will be more readily accessible to schools and stakeholders

• Empowers LEAs and communities to assess and improve equity

• Enables LEAs and communities to gain a better understanding of the relationship between student outcomes and financial resources

• Enables LEAs, schools, and the state to identify evidence-based best practices and opportunities to foster innovation between peers
Advisory Group Guiding Principles for Year 1 Implementation

- “Guidance” rather than formal changes to accounting rules
- Stay close to “minimum ESSA compliance”
- Leverage existing reporting wherever possible
- Couple the financial reporting with state report card data
- Districts know their data best and can tell their own story
- This initiative should and will evolve over years

Reporting Guidance adheres to these principles
## Site-Based Expenditure Data Table

Based on input from the Advisory Group, this level of reporting detail is the only mandated collection for Year 1.

<table>
<thead>
<tr>
<th>Sites</th>
<th>Student Count</th>
<th>Site-Level Per-Pupil Expenditures</th>
<th>District Centralized Per-Pupil Expenditures</th>
<th>Total Per-Pupil Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Site and Local Subtotal</td>
<td>State and Local Subtotal</td>
<td>State and Local Subtotal</td>
</tr>
<tr>
<td>PK Ctr</td>
<td>50</td>
<td>$500 $8,020 $8,520</td>
<td>$660 $3,514 $4,175</td>
<td>$1,160 $11,534 $12,695</td>
</tr>
<tr>
<td>ES1</td>
<td>300</td>
<td>$344 $5,148 $5,493</td>
<td>$529 $2,781 $3,310</td>
<td>$874 $7,929 $8,803</td>
</tr>
<tr>
<td>ES2</td>
<td>250</td>
<td>$231 $5,445 $5,676</td>
<td>$457 $3,905 $4,362</td>
<td>$688 $9,350 $10,038</td>
</tr>
<tr>
<td>MS1</td>
<td>250</td>
<td>$320 $5,356 $5,676</td>
<td>$361 $3,499 $3,861</td>
<td>$681 $8,855 $9,536</td>
</tr>
<tr>
<td>HS1</td>
<td>320</td>
<td>$458 $6,910 $7,368</td>
<td>$371 $2,919 $3,290</td>
<td>$829 $9,829 $10,658</td>
</tr>
<tr>
<td>LEA</td>
<td>1,170</td>
<td>$353 $5,860 $6,213</td>
<td>$440 $3,244 $3,684</td>
<td>$793 $9,104 $9,897</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$2,330,361</td>
<td>$13,910,071</td>
<td></td>
</tr>
</tbody>
</table>
District Report Card – School Finances

View 1

Ability to toggle between two visuals showing all schools in the district. FIRST, Bar chart of all site-level expenditures of district schools - Including ability to disaggregate by state/local vs federal funding OR central vs school-level expenditures

with data listing below chart:
- Site-level enrollment
- Site-level student needs data
- Site-level academic outcomes
District Report Card – School Finances

View 1, disaggregated

Ability to toggle between two visuals showing all schools in the district. FIRST,
Bar chart of all site-level expenditures of district schools
- Including ability to
disaggregate by state/local vs federal funding OR central vs
school-level expenditures

with data listing below chart:
- Site-level enrollment
- Site-level student needs data
- Site-level academic outcomes
District Report Card – School Finances

*View 2*

Ability to toggle between two visuals showing all schools in the district.

**SECOND,** Scatterplot with ability to select one axis data (low-income, English Learner, special education, summative designation, enrollment) and show against per-pupil expenditures.

**Data listing** remains on page.
School Report Card – School Finances

**View 1**

Ability to toggle between three views. FIRST,

**Bar chart** of school’s site-level expenditure data compared to district average
- Including ability to disaggregate by state/local vs federal funding OR central vs school-level expenditures

with **data table** below chart:
- Site-level enrollment
- Site-level student needs data
- Site-level academic outcomes
School Report Card – School Finances

View 2

Ability to toggle between three views. SECOND, Bar chart of all site-level expenditures of district schools
- School is highlighted
- Including ability to disaggregate by state/local vs federal funding OR central vs school-level expenditures with data table below chart comparing school to district average:
  - Site-level enrollment
  - Site-level student needs data
  - Site-level academic outcomes
School Report Card – School Finances

View 3

Ability to toggle between three views.

THIRD, Scatterplot with ability to select one axis data (LI, EL, SPED, summative designation, enrollment) and show against per-pupil expenditures.

Data Table remains on page.
Michigan School-Level Expenditure Sample

<table>
<thead>
<tr>
<th>Enrollment</th>
<th>Elementary School</th>
<th>High School</th>
<th>Middle School</th>
</tr>
</thead>
<tbody>
<tr>
<td>Site-Level Federal Expenditures Per-Pupil</td>
<td>$212.90</td>
<td>$308.20</td>
<td>$3.71</td>
</tr>
<tr>
<td>Site-Level State/Local Expenditures Per-Pupil</td>
<td>$7,495.85</td>
<td>$6,069.32</td>
<td>$6,917.08</td>
</tr>
<tr>
<td>Total Site-Level Expenditures Per-Pupil</td>
<td>$7,708.74</td>
<td>$6,377.52</td>
<td>$6,920.79</td>
</tr>
<tr>
<td>Central-Level Federal Expenditures Per-Pupil</td>
<td>$396.93</td>
<td>$396.93</td>
<td>$396.93</td>
</tr>
<tr>
<td>Central-Level State/Local Expenditures Per-Pupil</td>
<td>$2,537.50</td>
<td>$2,537.50</td>
<td>$2,537.50</td>
</tr>
<tr>
<td>Total Central-Level Expenditures Per-Pupil</td>
<td>$2,934.44</td>
<td>$2,934.44</td>
<td>$2,934.44</td>
</tr>
<tr>
<td>Total Expenditures Per-Pupil</td>
<td>$10,643.18</td>
<td>$9,311.95</td>
<td>$9,855.22</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Excluded Expenditures</th>
<th>Preschool Instruction Expenditures</th>
<th>Nonpublic Expenditures</th>
<th>Other Schools Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,283,254.94</td>
<td></td>
<td>$358,280.85</td>
<td></td>
</tr>
<tr>
<td>District Code</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>--------------</td>
<td>----------</td>
<td>----------</td>
<td>----------</td>
</tr>
<tr>
<td>Values</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sum of A-Building FTE (ENROLLMENT)</td>
<td>394</td>
<td>645</td>
<td>31</td>
</tr>
<tr>
<td>Sum of B-Building Federal Per Pupil</td>
<td>1191.17</td>
<td>564.08</td>
<td>2237.61</td>
</tr>
<tr>
<td>Sum of C-Building Other Per Pupil</td>
<td>16709.98</td>
<td>6128.01</td>
<td>6850.32</td>
</tr>
<tr>
<td>Sum of D-Site Level Total Per Pupil</td>
<td>17901.16</td>
<td>6692.08</td>
<td>9087.93</td>
</tr>
<tr>
<td>Sum of E-District Central Federal Per Pupil</td>
<td>279.92</td>
<td>279.92</td>
<td>279.92</td>
</tr>
<tr>
<td>Sum of F-District Central Other Per Pupil</td>
<td>1866.71</td>
<td>1866.71</td>
<td>1866.71</td>
</tr>
<tr>
<td>Sum of G-Central Expenditures Per Pupil</td>
<td>2146.62</td>
<td>2146.62</td>
<td>2146.62</td>
</tr>
<tr>
<td>Sum of H-Total School Expenditures Per Pupil</td>
<td>20047.78</td>
<td>8838.71</td>
<td>11234.55</td>
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</tbody>
</table>