

# Finding Value for Your District with ESSA School Per Pupil Expenditure Reporting

Presented at ASBO International  
on October 27, 2019  
at 9:30 – 10:30 AM

# You've complied with ESSA Financial Transparency, but we don't think that's the end!

Today, we will discuss:

1. What can the *value of these data* be to your district?
2. How has *state-wide collaboration and engagement* in this reporting benefitted school districts?
3. What can you do to *encourage collaboration in your state* to capture value from these data?



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Illinois Community Unit School District 300



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Managing Director  
Afton Partners

# Poll Everywhere

*Why did you come to this session?*

# Poll Everywhere

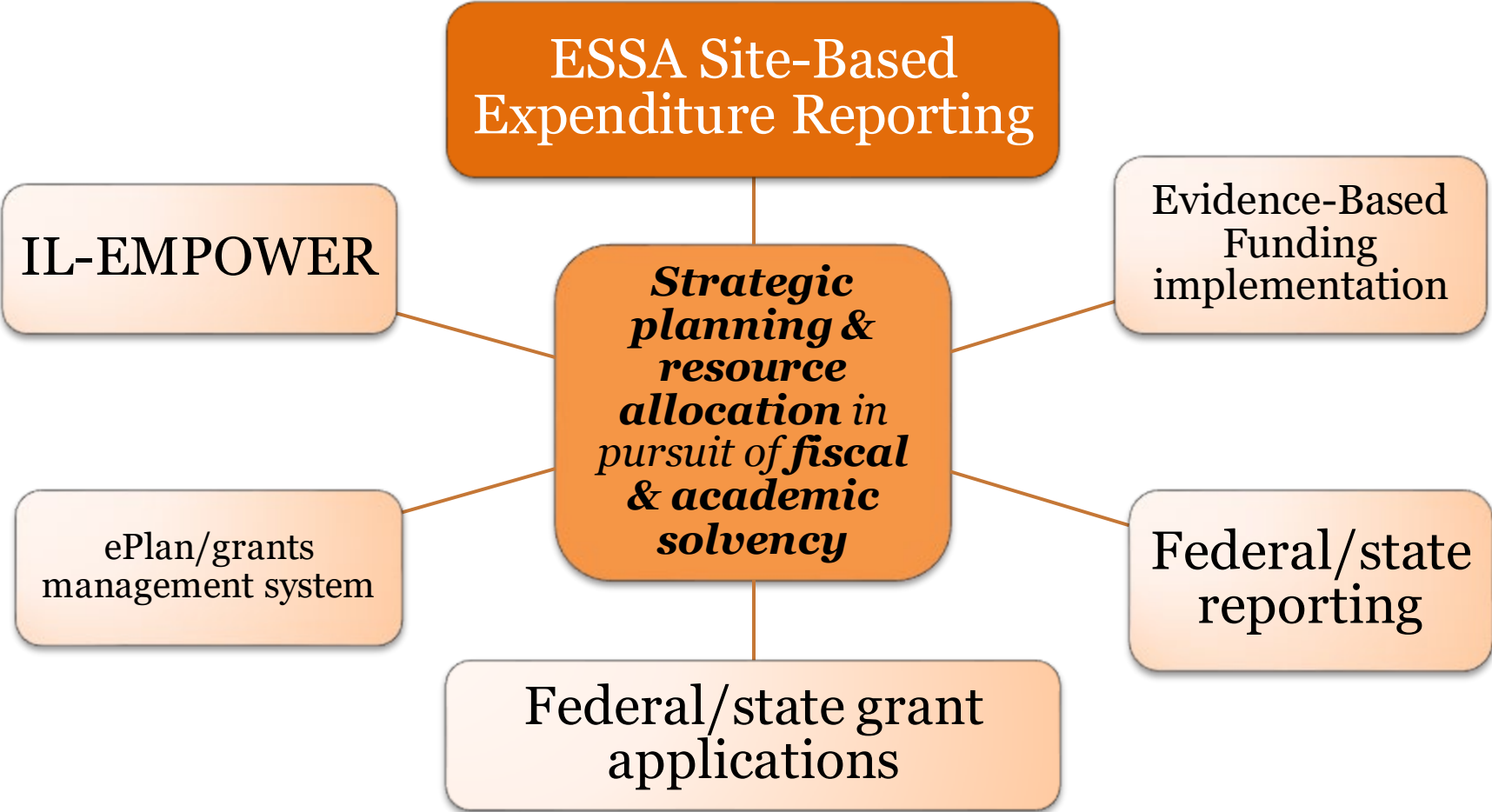
*Put into three words or less  
what you want to learn*

# ESSA Site-Based Expenditure Reporting must be implemented for SY2018-19

ESSA requires that SEAs report on their Report Card:

*“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.”*

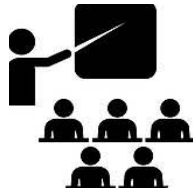
# Site-Based Expenditure Reporting fits into Illinois' Statewide Education Goals and Initiatives



# Statewide Collaboration: Advisory & Working Groups

*Superintendents, Business Officials, Management Associations, Advocacy Groups, Labor Representatives*

Value proposition, guiding principles,  
reporting guidance document



Training



Data collection and calculation



Data visualization

# Advisory Group's Value Proposition

*Understanding that this initiative should and will evolve over years...*

- **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's Guiding Principles

## 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

# Guidance document outlined a simple set of data for collection...

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

... and the data visualization working group produced work that pushes toward the value proposition.

- District Snapshot
- Academic Progress
- District Environment**
  - Essential Survey
  - District Finances
  - School Finances**
    - Average Class Size
    - Total School Days
    - Health and Wellness
- Students
- Teachers
- Administrators
- Schools in District
- Retired Tests

School Finances

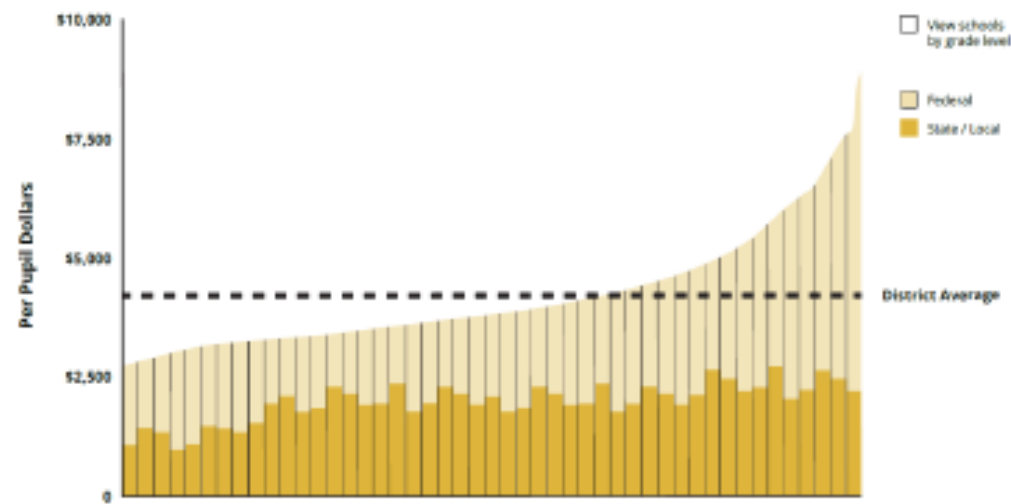
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District Financial Capacity to Meet Expectations = **153%**

For Evidence-Based Funding in FY 18, this district is assigned to **Tier 4.**

SELECT  STATE/LOCALLY-FUNDED VS. FEDERALLY  CENTRAL VS. SCHOOL-LEVEL

[View Bar Chart](#) | [View Scatterplot](#)



SUMMATIVE DESIGNATION KEY

Lowest Performing = LP    Underperforming = UP    Commendable = COM    Exemplary = EX

School Name	Per Pupil Expenditure	Enrollment	Low Income	English Learners	Students with IEPs	Summative Designation
SCHOOL 1	\$X,XXX	XX	XX%	XX%	XX%	LP
SCHOOL 2	\$X,XXX	XX	XX%	XX%	XX%	EX
SCHOOL 3	\$X,XXX	XX	XX%	XX%	XX%	COM

- District Snapshot
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### School Finances

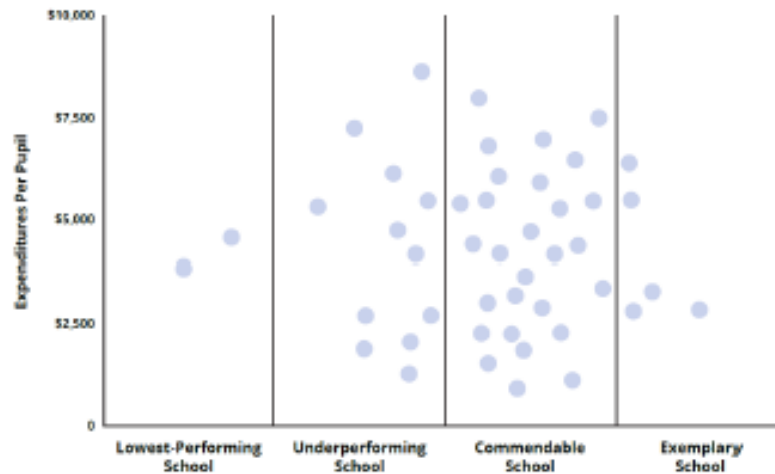
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SELECT  English Language Learners  Special Education  Low Income  Summative Designation  Enrollment

[View Bar Chart](#) | [View Scatterplot](#)



#### SUMMATIVE DESIGNATION KEY

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School Name	Per Pupil Expenditure	Enrollment	Low Income	English Learners	Students with IEPs	Summative Designation
SCHOOL 1	\$X,XXX	XX	XX%	XX%	XX%	LP
SCHOOL 2	\$X,XXX	XX	XX%	XX%	XX%	EX
SCHOOL 3	\$X,XXX	XX	XX%	XX%	XX%	COM
SCHOOL 4	\$X,XXX	XX	XX%	XX%	XX%	LP
SCHOOL 5	\$X,XXX	XX	XX%	XX%	XX%	COM
SCHOOL 6	\$X,XXX	XX	XX%	XX%	XX%	EX
SCHOOL 7	\$X,XXX	XX	XX%	XX%	XX%	LP
SCHOOL 8	\$X,XXX	XX	XX%	XX%	XX%	UP
SCHOOL 9	\$X,XXX	XX	XX%	XX%	XX%	COM

- School Snapshot
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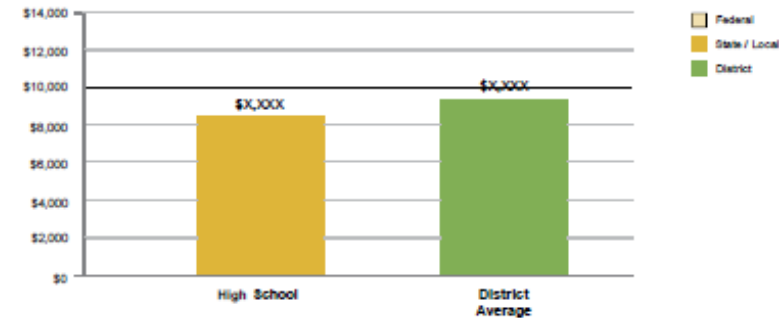
### School Finances

Average per pupil spending in this school

← Title Goes Here ▾ →  
Click arrows to scroll. 1 OF 2

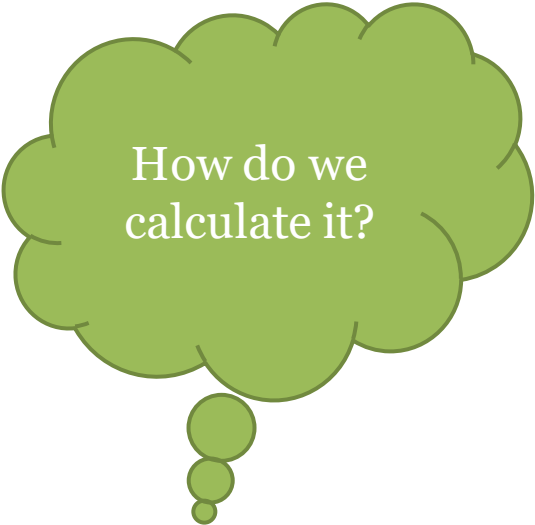
SELECT  STATE/LOCALLY-FUNDED VS. FEDERALLY  CENTRAL VS. SCHOOL-LEVEL  
 COMPARE TO DISTRICT-SELECTED COMPARABLE SCHOOLS

[View School vs District Average](#) | [View Full District](#) | [View Scatterplot](#)



	High School	District Average
Per Pupil Expenditures	\$X,XXX	\$X,XXX
Enrollment	XX	XX
Low Income	XX%	XX%
English Learners	XX%	XX%
Students with IEPs	XX%	XX%
Summative Designation	COM	

# Some Implications of this Reporting for School Districts




How do we calculate it?

Reporting challenge



How do we communicate it?

Public dialogue



How do we use it?

Never before seen data

# Questions that might lead Districts down a path to using and communicating the data meaningfully

How do these data align with district goals, values, and priorities?

What is fiscal equity?

Why is spending varied across schools?

What can we discern about spending and academic outcomes?

How do these data inform the District strategic plan, school improvement strategies, and the annual budget?

# Equity $\neq$ Equal

## Common reasons for intentional variation in per pupil spending at schools

1. **Student needs** (SPED, ELL, poverty level, etc.)
2. **School size** (lower enrollment, higher per pupil cost for fixed positions like principal, assistant principal, office staff)
3. **Specialty programming** (IB, CTE, etc.)
4. **Teacher salary** (same position costs differently based on experience)
5. **State/federal requirements** (PreK student/teacher ratio)

# Illinois District Example of School Per Pupil Spending

## School A

- High proportion of ELL and SPED;
- Special Programming Small school

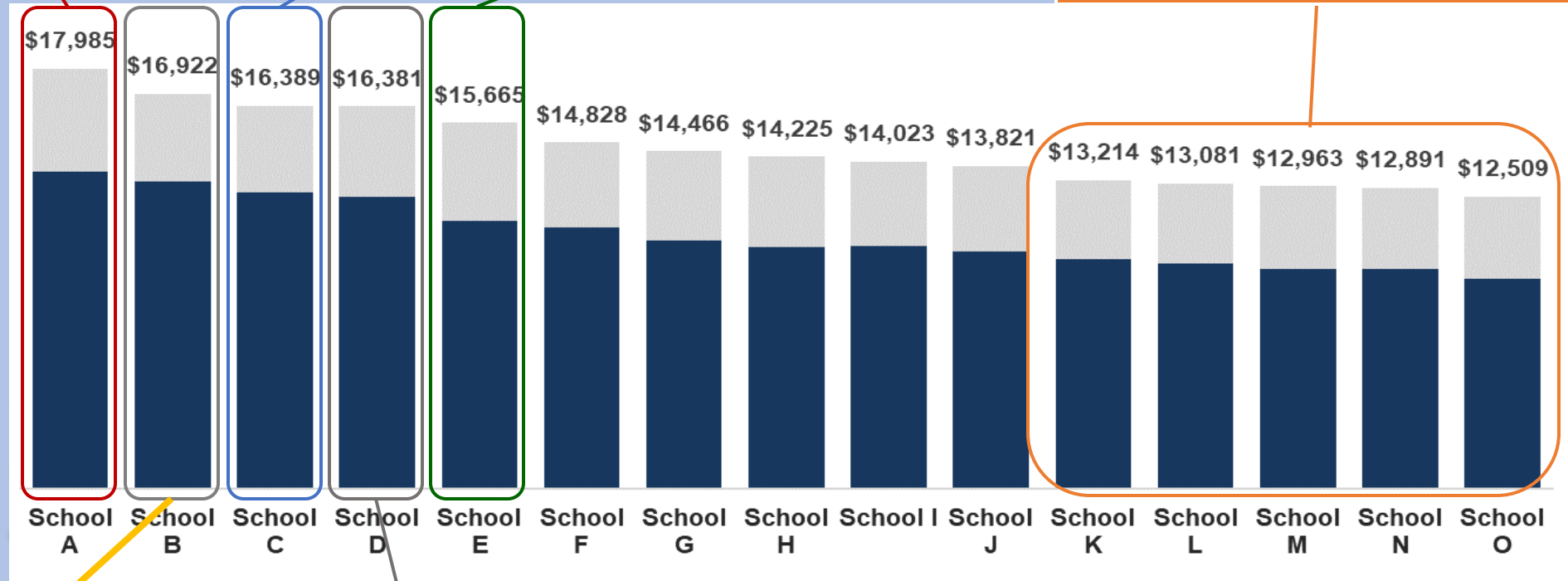
## School C

- Magnet K-8;
- Small, departmentalized MS

## School E

- Highest proportion of ELL and SPED in District

The five lowest spending schools on a per pupil basis serve lower proportions of ELL & SPED students and/or have lower proportion of students in poverty than district average.



## School B

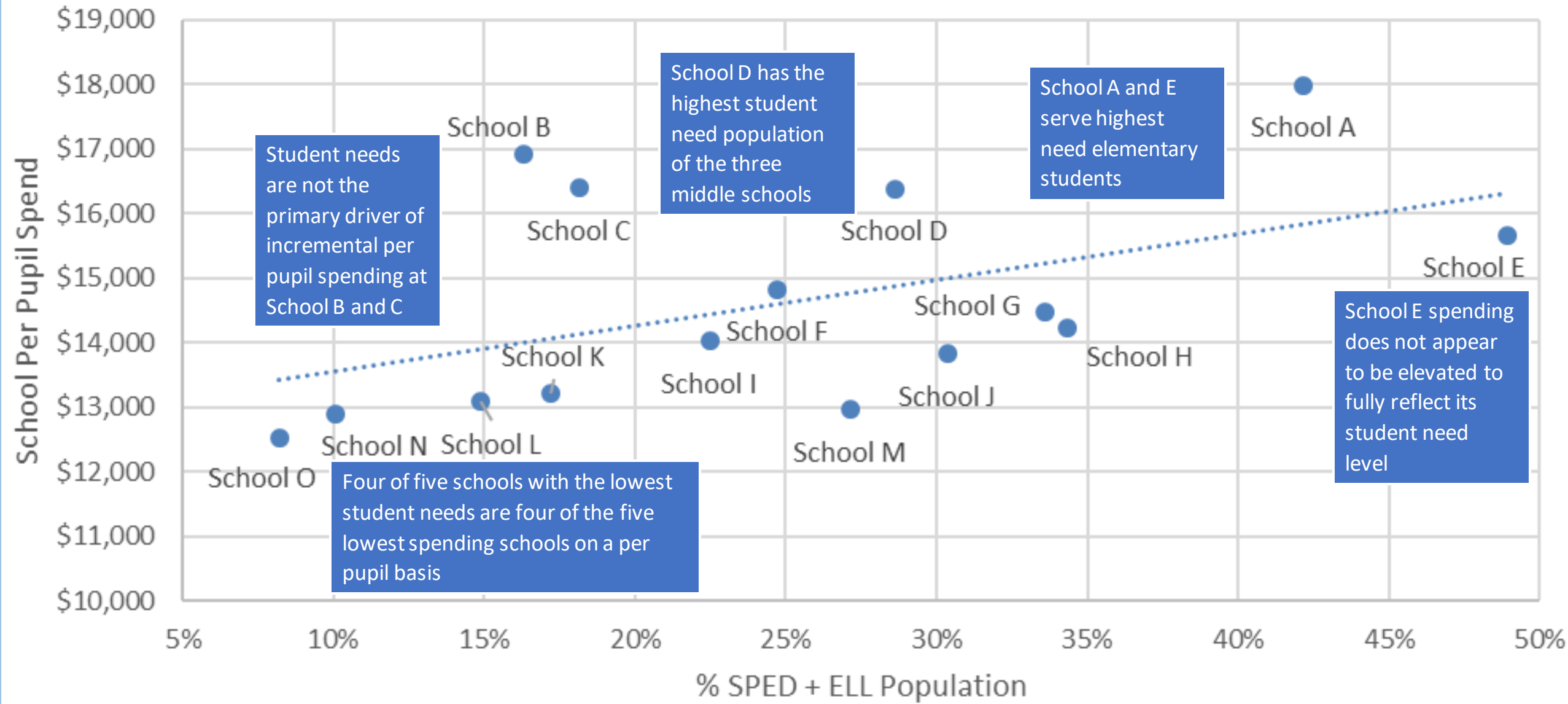
- Smallest school in District
- Magnet K-8
- Special Programming

## School D

- Smallest MS
- MS w highest student need population

■ site-level ■ central allocated

# SCHOOL PER PUPIL SPENDING VS. SPED/ELL NEEDS



# Local Conversations

**District leadership:** are changes to resource allocation needed? (e.g. early childhood investment / ROI)

**Board:** what should we do with this data going forward?

**Parents:** why is spending different at my school?

# Planning for Year 2

## Think – Pair – Share

What is something you would like to do in your district in advance of next year's reporting?

What can your State do to help support you?