



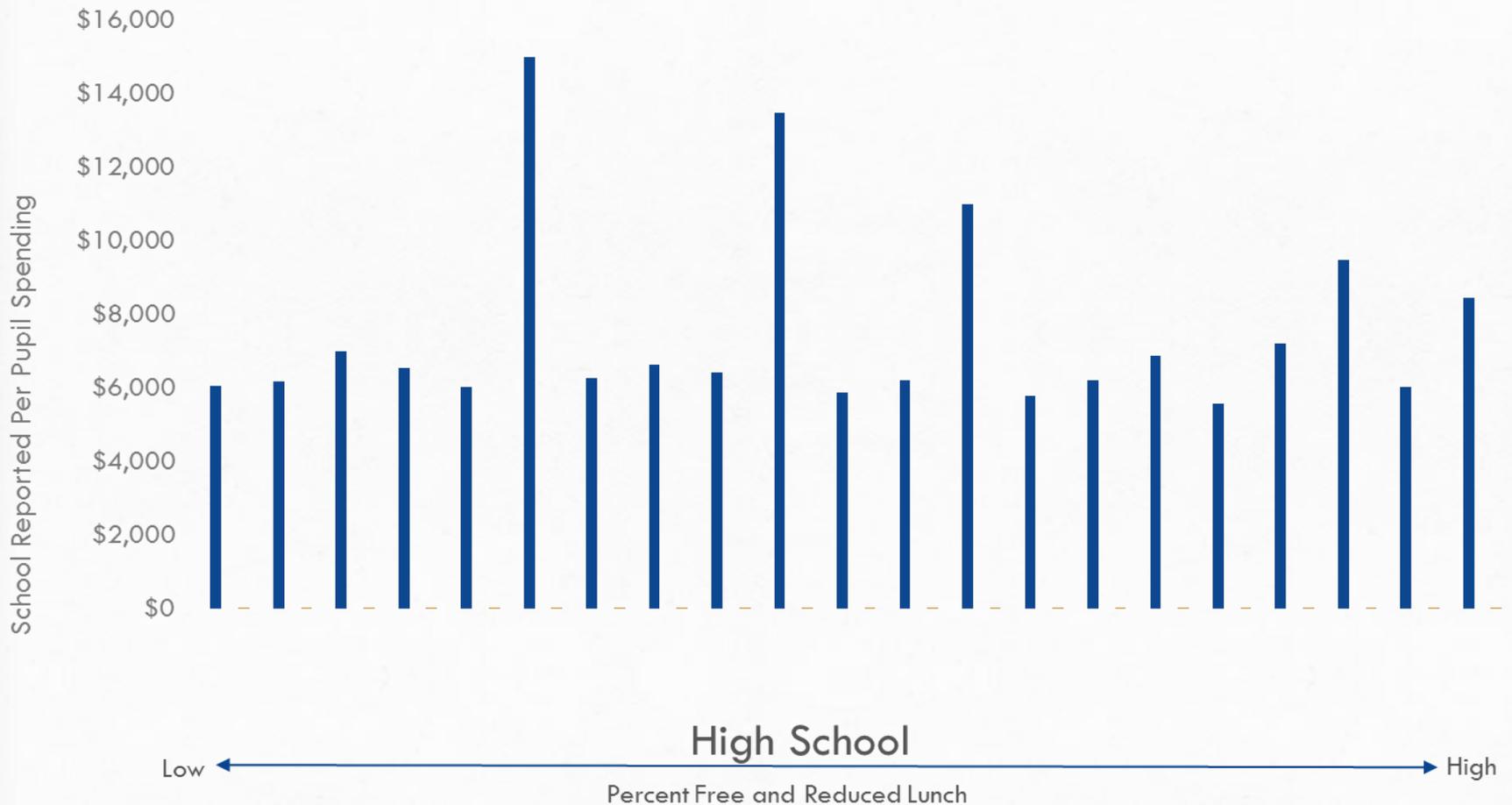
SCHOOL-LEVEL RESOURCE ALLOCATION: COMMUNICATING FOR TRANSPARENCY AND EQUITY

NATIONAL TITLE I CONFERENCE

FEBRUARY 2018 | PHILADELPHIA, PENNSYLVANIA

PER PUPIL SPENDING WITHIN A DISTRICT

THIS SPENDING CAN VARY WIDELY WITHIN A DISTRICT, WHICH MAKES IT HARD FOR STAKEHOLDERS TO KNOW IF INDIVIDUAL SCHOOLS ARE OVER- OR UNDER-FUNDED



Source: ERS analysis



OBJECTIVES

- Identify per-pupil expenditure report card requirements under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act (ESSA).
- Describe possible data patterns that may show up in per-pupil spending reports and explain why such patterns may occur.
- Strategize about methods for communicating per-pupil spending data.
- Identify resources that assist SEA and LEA calculation and communication.

AGENDA

- ESEA Requirements
- Tools for Reviewing Financial Data
 - Building State Capacity and Productivity
 - State Support Network
- Communicating About Per-pupil Spending Data
- Questions

Today'sMeet

Don't forget to join the conversation! Navigate to our Today'sMeet URL (www.todaysmeet.com/resourceallocation) to ask questions and react to content!



PRESENTERS

- Jessica McKinney, U.S. Department of Education
- Aaron Butler, American Institutes for Research
- Katie Hagan, Edunomics Lab, Georgetown University
- Sara R. Shaw, Illinois State Board of Education
- Bradley McMillen, Wake County Public School System (NC)

Today'sMeet

Don't forget to join the conversation! Navigate to our Today'sMeet URL (www.todaysmeet.com/resourceallocation) to ask questions and react to content!





ESEA Requirements



PER-PUPIL EXPENDITURES

- A State and its LEAs must annually report per-pupil expenditures of Federal, State, and local funds on State and LEA report cards, disaggregated by source of funds.
- Per-pupil expenditures must include actual personnel and non-personnel expenditures.
- A State and its LEAs must report per-pupil expenditures for the LEA as a whole and for each school served by the LEA for the preceding fiscal year.

ESEA section 1111(h)(1)(C)(x), (h)(2)(C)



PER-PUPIL EXPENDITURES

REPORTING TIMELINE

- As stated in the June 28, 2017, Dear Colleague Letter, the U.S. Department of Education is giving States and LEAs until the 2018-2019 school year to report on annual report cards regarding per-pupil expenditures as described on the previous slide.
- If an SEA elects to delay reporting, on the 2017-2018 report cards, the SEA and its LEAs must provide a brief description of the steps the SEA and LEAs are taking to ensure that information on the per-pupil expenditures will be included beginning with report cards for the 2018-2019 school year.



RELATIONSHIP WITH SUPPLEMENT, NOT SUPPLANT

- Per-pupil expenditure data must be collected annually in order to meet State and local report card requirements.
- An LEA could potentially use per-pupil expenditure data as a method of demonstrating compliance with the new supplement, not supplant requirements in ESEA section 1118(b)(2), although there are other methods an LEA can use to demonstrate compliance.



SEA AND LEA PERSPECTIVES

- Sara R. Shaw, Illinois State Board of Education
- Bradley McMillen, Wake County Public School System (NC)

Today'sMeet

Don't forget to join the conversation! Navigate to our Today'sMeet URL (www.todaysmeet.com/resourceallocation) to ask questions and react to content!



SEA and LEAs working together: value proposition

15

- **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



SEA and LEAs working together: Guiding principles for Year 1 implementation

16

“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



Site-Based Expenditure Reporting Framework

Sites	Enrollment	Site-Level Per-Pupil Expenditures			District Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures			Exclusions	Total Expenditures
		Federal	Local	Subtotal	Federal	Local	Subtotal	Federal	Local	Total		
PK Ctr	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	\$5,677	\$457	\$3,095	\$3,552	\$688	\$8,540	\$9,229		
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		
Total	1,170	\$353	\$5,861	\$6,213	\$440	\$3,071	\$3,511	\$793	\$8,931	\$9,724	\$2,330,361	\$13,707,753

This level of reporting detail will be the only mandated collection for Year 1, along with notation of allocation methodologies.

For more information, please see www.isbe.net/essa.



Questions?



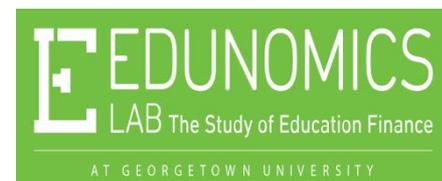
Tools for Reviewing Data

BSCP Center & Edunomics Lab Financial Transparency Resources

*National Association of State Title I Directors
(NASTID)*

Katie Hagan

February 9, 2018



ESEA section 1111(h)(1)(C)(x) Annual State Report Card Requirements

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.

Beyond the requirement – value of per-pupil expenditure data

- Prompt district leaders to be more **equitable** when deploying funds across schools.
- Enable school leaders to **benchmark** how well they are able to leverage resources to maximize outcomes.
- Encourage leaders to **discover** spending and outcomes patterns across like-peers and **consider** strategies that have been successful elsewhere.
- Prompt healthy dialogue and engagement within communities about **tradeoffs**.

Financial Transparency Working Group (FiTWiG) *hosted by Edunomics Lab*



38 states + D.C.

Biweekly virtual meetings since November 2016

One-on-one TA with states as requested

BSCP Center Resources

Guidance Documents:

- Data Inventory
- Moving from Inventory to Action
- Four Approaches to Assigning Costs

Technical Assistance:

- Individualized support
- “Office hours” group TA

Tools & Videos

- Financial Transparency 101 webinar
- Equity & Financial Transparency video series
- The Productivity Opportunity activity guide
- School Level Finance Survey Converter Tool

*For all materials, visit:
www.bscpcenter.org/ftresources*

Opportunities to Engage

- Join FiTWiG or connect with existing state member
- Schedule one-on-one virtual technical assistance with Edunomics Lab
- Review BSCP Center resources and request additional resources that would be helpful for all states

Katie Hagan
757-589-0490
Katie.Hagan@georgetown.edu



Financial Transparency and Reporting Readiness Assessment Tool

State Support Network

How Financial Transparency Can Lead to Resource Equity: Three Key Questions

-  1. What changes in **accounting practices and structures** might help me more completely and accurately report the “true” dollars per pupil at each school?
2. What factors **drive spending variation** among my schools, and what are the implications of these drivers?
3. What do I need to know about **other factors that drive resource equity**, beyond funding, in order to understand the gap between spending and student performance across the district?

Two Primary Uses for the Financial Transparency and Reporting Readiness Assessment Tool

1. For SEAs:

- a. To see the impact of various methodology decisions on an individual district's data to inform your approach (if you choose to specify a \$ per pupil calculation methodology)
- b. Inform types of technical assistance you or your districts may need to do this well

2. For Districts:

- a. To examine current accounting practices and structures to inform improvements to your own systems
- b. Inform evolutions to your SEA's methodology decisions

Complete and Accurate Per Pupil Expenditures at Each School: Four Key Considerations

1. Can I clearly and easily identify all the dollars to **exclude**, like major capital expenditures and those that do not fund direct educational services?
2. What percent of my funds are accounted for directly at **schools vs. centrally vs. centrally managed school services**?
3. Do all the “schools” to which student **enrollment** is reported **match** the “schools” to which expenses are **accounted**?
4. How can I **attribute centrally held funds**, and what is the impact on each school’s \$ per pupil?

How Financial Transparency Can Lead to Resource Equity: Three Key Questions

1. What changes in **accounting practices and structures** might help me more completely and accurately report the “true” dollars per pupil at each school?
2. What factors **drive spending variation** among my schools, and what are the implications of these drivers?
3. What do I need to know about **other factors that drive resource equity**, beyond funding, in order to understand the gap between spending and student performance across the district?

Drivers of School Spending Variation

What factors drive spending variation among my schools, and what are the implications of these drivers?

Student Need	District Strategy	Unplanned
Special Education \$\$\$	School opening/ closure \$	Enrollment/ School Size \$\$\$
English Language Learners \$\$	School Level \$	Teacher Compensation \$
Economic Disadvantage \$\$	School Type \$	Building Utilization \$
Other Student Needs \$		Enrollment Projections \$
		Ad-hoc exceptions \$

Dimensions of Resource Equity

What do I need to know about **other factors** that drive resource **equity**, beyond funding, in order to understand the gap between spending and student performance across the district?



The full paper will be available in early March at www.ERStrategies.org.

How to Access the Financial Transparency and Reporting Readiness Assessment Tool

State Support Network website

<https://statesupportnetwork.ed.gov>

Aaron R. Butler, Ph.D

Technical Assistance Lead

abutler@air.org

314-917-6657



Communicating About Per-pupil Spending



SEA AND LEA PERSPECTIVES

- Sara R. Shaw, Illinois State Board of Education
- Bradley McMillen, Wake County Public School System (NC)

Today'sMeet

Don't forget to join the conversation! Navigate to our Today'sMeet URL (www.todaysmeet.com/resourceallocation) to ask questions and react to content!





Questions?

RESOURCES & NEXT STEPS

- State Support Network: statesupportnetwork.ed.gov
- Building State Capacity and Productivity Center:
 - School Level Finance Survey Converter Tool:
edunomicslab.org/school-level-finance-survey-converter-tool



