



Karen B. Salmon, Ph.D.
State Superintendent of Schools

TO: Members of the State Board of Education
FROM: Karen B. Salmon, Ph.D.
DATE: June 23, 2020
SUBJECT: School Level Per-Pupil Expenditure Reporting

PURPOSE:

To provide information on the reporting of school level per-pupil expenditures as required by the federal Every Student Succeeds Act (ESSA)

BACKGROUND/HISTORICAL PERSPECTIVE:

The federal Every Student Succeeds Act requires states to report the per pupil expenditures of federal, state, and local funds including actual personnel expenditures and actual non personnel expenditures disaggregated by source of funds for each local education agency and each school in the state for the preceding fiscal year.

EXECUTIVE SUMMARY:

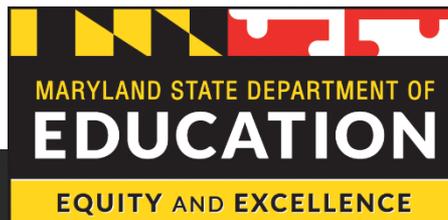
School-level per-pupil expenditures are local school system operating expenditures directly attributed to schools or allocated to schools based on certain criteria and reported as a per-pupil or per-student amount. The school-level per-pupil data can vary across school systems and within school systems due to many factors, including the number of students enrolled in the school, specific school-based programs, and the experience level of staff at the school.

The data can be another tool or resource for school leaders, parents, policy makers, and the public to better understand the factors involved in education funding. The data can show the variation in costs based on the needs of students served in a particular school. The data can show the impact of more experienced teachers versus new teachers on school-level costs. The Maryland State Department of Education is publishing local school system per-pupil expenditures for fiscal year 2019 or school year 2018-2019. Maryland school districts followed a standard methodology to develop the school-level per-pupil expenditure data that MSDE is reporting.

ACTION:

No action is necessary, for discussion only.

ESSA School Level Expenditures



State Board of Education

June 23, 2020

Background

- The federal Every Student Succeeds Act requires states to report the per pupil expenditures of federal, state, and local funds including actual personnel expenditures and actual non personnel expenditures disaggregated by source of funds for each local education agency and each school in the state for the preceding fiscal year.
- To meet this requirement, Maryland worked with a small group of local Chief School Finance Officials and participated in a national workgroup of States and LEAs led by the Edunomics Lab at Georgetown University.
- Maryland's group developed and tested a Statewide methodology that focuses on expenditures directly connected to students at the school level and assures consistency in reporting across school systems in Maryland.
- The fiscal year 2019 school-level per-pupil expenditure data for every school and every district in Maryland is being released on the reportcard.msde.maryland.gov. This data reflects the 2018-2019 school year.

Implementation

Methodology

- Expenditures are categorized as federal or State/local
- Expenditures are either directly attributed to a school site, including the central office or allocated to a school site based on the most appropriate denominator (student count, sq. ft., staff, etc)
- Central office costs are attributed to schools based on the school's share of the total enrollment

Reporting

- Local School Systems submitted draft expenditure reports in February 2020, MSDE reviewed and provided feedback
- Local School Systems submitted final, certified reports in April 2020
- School-level per pupil expenditure data reported on Report Card website June 23, 2020

Reporting

Factors that impact differences in school-level costs

- Programs offered at the school; Title I, Magnet, IB, CTE, and Special Education programs
- The experience level and salaries of individual teachers employed at a school
- The age of a school building
- School systems had the option of including a note for a school with a significantly different per-pupil cost than similar schools in the district

Reporting

Communications

- Maryland's methodology and plan for meeting this reporting requirement have been shared previously with the State Board and with the Public School Superintendents Association
- MSDE shared the research and best practices identified through the national workgroup with local school system Chief Finance Officials and Public Information Officers
- MSDE developed a definitions document, and a one-pager communications tool for local school systems and the public

Reporting

School System Data Display

ALLEGANY COUNTY

- At A Glance
- Report Card
- Demographics
- MCAP
- Graduation + College Status
- Civil Rights Data Collection

- Enrollment
- Attendance >
- Student Group Populations
- Mobility >
- Per-Pupil Expenditures**
- Other Supporting Facts >
- Definitions

FILTERS

Year: ▼ Reset

Per-Pupil Expenditures (2019) ?

Data Last Updated: 6/10/2020

The figures below are the per-pupil expenditures of federal and State/local funds for district-wide costs.

Federal	State/Local	Total
\$80	\$1,219	\$1,298

[Download CSV](#) [Download PDF](#)

Reporting

School Data Display

HOWARD COUNTY

Hammond High (0619)

- At A Glance
- Report Card
- Demographics
- MCAP
- Graduation + College Status

Enrollment

Attendance >

Student Group
Populations

Mobility >

**Per-Pupil
Expenditures**

Definitions

FILTERS

Year:

2019 ▾

Reset

Per-Pupil Expenditures (2019) ?

Data Last Updated: 6/10/2020

The figures below are the school-level per-pupil expenditures of federal and State/local funds, including this school's share of district-wide costs.

Federal	State/Local	Total
\$517	\$14,990	\$15,507

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School-level Per-Pupil Expenditure Reporting

What are School-level Per-pupil Expenditures?

School-level per-pupil expenditures are local school system operating expenditures directly attributed to schools or allocated to schools based on certain criteria and reported as a per-pupil or per-student amount. The school-level per-pupil data can vary across school systems and within school systems due to many factors, including the number of students enrolled in the school, specific school-based programs, and the experience level of staff at the school.

Why is this information important?

The data can be another tool or resource for school leaders, parents, policy makers, and the public to better understand the factors involved in education funding. The data can show the variation in costs based on the needs of students served in a particular school. The data can show the impact of more experienced teachers versus new teachers on school-level costs. The Federal Every Student Succeeds Act (ESSA) requires all states to publish actual per-pupil expenditures, disaggregated by source of funds (federal and State/local) for all schools and school districts in the State. MSDE is publishing local school system per-pupil expenditures for fiscal year 2019 or school year 2018-2019. Maryland school districts followed a standard methodology to develop the school-level per-pupil expenditure data that MSDE is reporting.

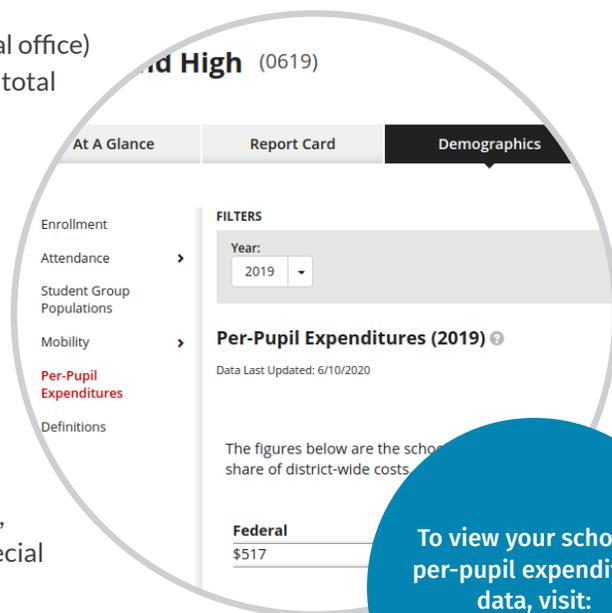
How is the data calculated?

Maryland's school level per-pupil expenditure methodology includes expenditures connected to students and allocates expenditures to schools based on the type of expenditure and the most appropriate denominator (number of students). Expenditures reported in the instruction (including salaries and materials), special education, maintenance, pupil personnel, transportation, and food services State Categories are included in the calculation.

The local school system level data is the sum of all district-wide (central office) expenditures by source of funds (federal or State/local) divided by the total enrollment. The school-level per-pupil expenditure amount by source includes the school's share of the district-wide costs. Therefore, the individual school-level per-pupil expenditure amounts will not sum to the local school system per-pupil expenditure total.

Can this data be used to compare schools?

Per-pupil expenditure data do not always allow for accurate direct comparisons, because factors can vary widely from school-to-school. Those factors include the number of students in the school, the experience level of the staff (long-serving, experienced employees have higher salaries), and the existence of school-based programs (e.g., does the school have a Title I designation or does the school have a special program for an identified group of students?).



Where can I find the per-pupil expenditures for my school?

The per-pupil expenditure data can be found on the Maryland Report Card Website, MdReportCard.org. To see the expenditure data for your school, visit your school's report page and click on the Demographics tab. Select Per Pupil Expenditures on the left hand side.