



Senate Bill 172 Public Meetings

October 2018

Welcome and Introductions

- Department of Education (DOE)
 - ◆ Susan Bunting, Secretary
 - ◆ Chuck Longfellow, Associate Secretary
 - ◆ Kim Klein, Director of Finance
 - ◆ Meaghan Brennan, Education Associate
- Special Guests/Legislators

Senate Bill 172 - Purpose

- Delaware has not previously reported education spending at the school building level.
- Adopted to increase school funding transparency.
- Intended to provide comparable financial data statewide, to be used in education policy-making discussions and decisions.

Senate Bill 172 - Requirements

By December 2018, DOE will create a standardized statewide approach to reporting school-level per-pupil expenditures. Reporting must:

- Comply with Every Student Succeeds Act (ESSA) requirements.
- Report expenses by categories, such as administration, instruction, transportation, etc.
- Exclude costs not directly related to schooling of Pre K–12th grade students.
- Define method of determining student enrollment counts.

Senate Bill 172 - Requirements

Continued ...

- Require that district and charters report expenses in two categories: (1) school-level and (2) shared/central office.
- Provide clear guidance to districts and charters on how to assign expenditures into those two categories and require districts and charters to:
 - ◆ report if they have assigned discretionary spending into category 1 or 2;
 - ◆ report actual salary costs for staff working in schools at least 80% of the time in category 1;

Senate Bill 172 - Requirements

Continued ...

- ◆ report central office expenses across all schools;
- ◆ report excluded expenditures;
- ◆ report averages of teacher and paraprofessional salaries at the school-level; and,
- ◆ report expenditures with codes that identify the type of expenditure, such as personnel, materials/supplies or contractual services.

Senate Bill 172 - Requirements

- DOE must publicly report school-level per-pupil expenditures no later than December 2019 for school year 2018-2019 data.
 - ◆ Online school report cards.
 - ◆ Downloadable data files or interactive, user-friendly online data tools.
 - ◆ Must provide school-level information, including grades served and enrollment.
 - ◆ Must include statewide and districtwide averages for comparison; school-level demographics and outcomes; and, average salaries at the school-level.

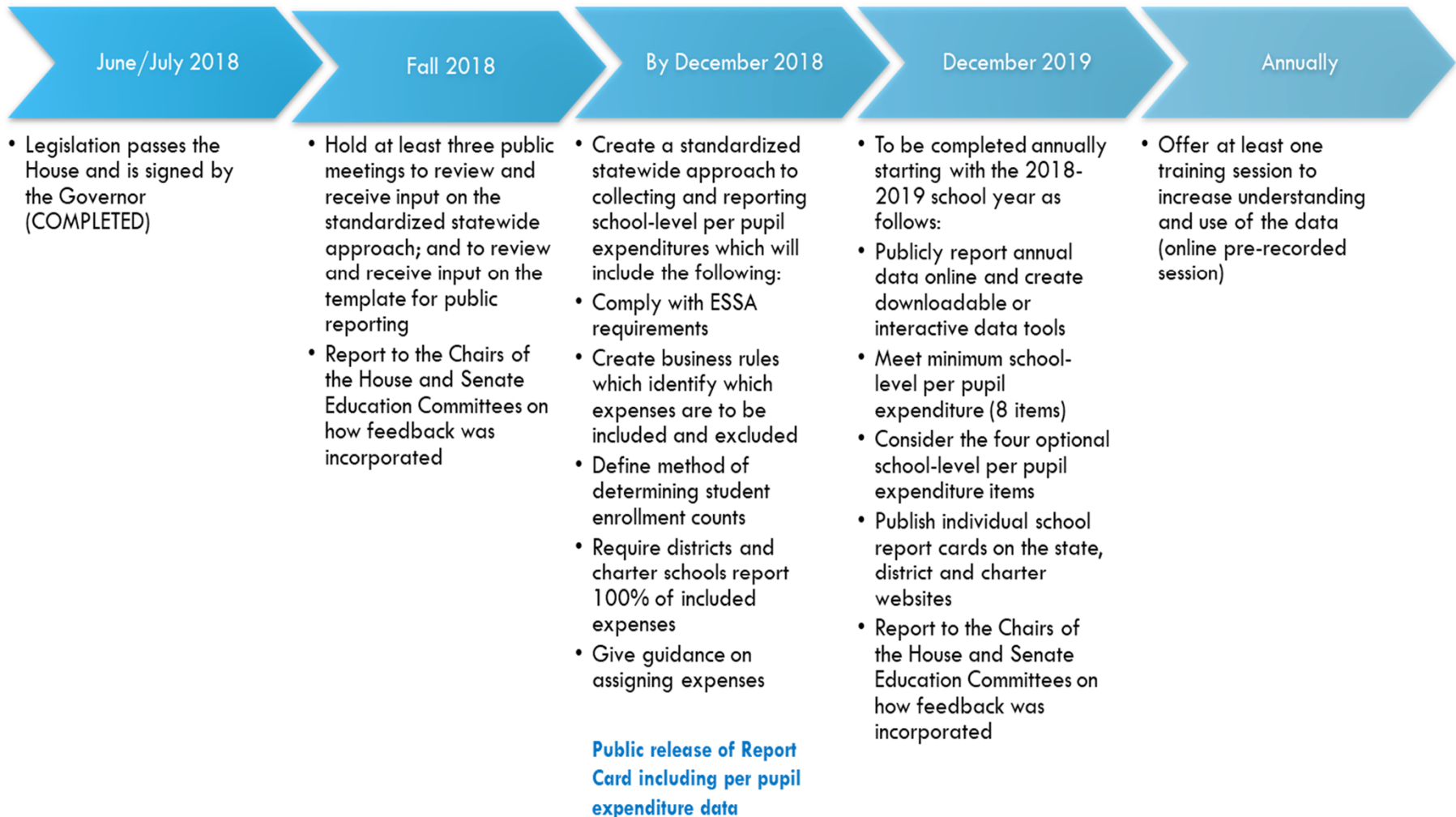
Senate Bill 172 - Requirements

- Additional information may be included, such as:
 - ◆ District and statewide averages of student demographics and outcomes;
 - ◆ District and statewide averages of salaries; and/or,
 - ◆ Names of special programs in the school that drive resource allocation.
- School report cards must be posted on DOE, district and charter websites.

Senate Bill 172 – Public Meetings

- DOE is holding 3 public meetings to receive input on the planned approach and will accept written comments.
- Representatives invited include: district leaders, business managers, charter leaders, local school board members, business community, parents, advocates, educators and DSEA, and Governor’s Advisory Council for Exceptional Citizens.
- DOE will report to the Chairs of the House and Senate Education Committees by December 2018 on the results of public meetings and again before the release of the 2018-2019 data in December 2019.

Senate Bill 172 - Timeline



ESSA Expenditure Reporting

- ESSA requirement - “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.”
- DOE has been working with district and charter business managers over the past year to meet ESSA requirements by December 2018 for school year 2017-2018 data.

ESSA Reporting - Timeline

July 20, 2018

August 1, 2018

August 31, 2018

September 2018

October/November
2018

December 31, 2018

- DOE Finance receives First State Financials (FSF) data file for the 2017-2018 school year.
- DOE Finance sends each district/charter their unique data file and template.
- Districts/ charters send completed file to DOE Finance.
- DOE Finance reviews data compared to FSF totals.
- Soft launch of Report Card on DOE's website. Districts/ charters are able to provide feedback/ suggest edits.
- Report Card is published on DOE's website.

ESSA Reporting - Methodology

- Provides reporting in the following categories as required by ESSA.

School A	Federal	State	Local
Personnel			
Non-Personnel			

- Provides guidance around expenditure categories to be charged or allocated to the school level versus central office.
- Establishes Division I units as the basis for allocation of expenditures not directly charged to individual school buildings.

ESSA Reporting - Methodology

- Provides instruction around which categories of expenditure are to be excluded from the per-pupil calculation.
- Reconciles total expenditures from school-level, central office and excluded categories with data from the State's accounting system.
- Calculates average per-pupil expenditures at the school-level based on September 30th unit count.
- To be reported as part of the comprehensive ESSA Report Card initiative.

ESSA Reporting - Template

District Expenditures		
District Exclusions	Adult Education	
	CSCR Staff	
	Liability Accounts	
	Minor/Major Capital	
	Debt Service	
	Custodial Accounts in FSF	
	Other Non-Public Education or pass through programs Fiscal Agent for countywide/statewide programs	
Total District Exclusions		
District Office Expenditures	Personnel	State Federal Local
	Non-personnel	State Federal Local
	Total District Office Expenditures	
Allocated Expenditures to Buildings (by Division 1 Units)	Personnel	State Federal Local
	Non-personnel	State Federal Local
	Total Allocated Expenditures to Buildings	
Total Building Level Expenditures	Personnel	State Federal Local
	Non-personnel	State Federal Local
	Total Building Level Expenditures	
Total District and Building Expenditures (not including Exclusions)	Personnel	State Federal Local
	Non-personnel	State Federal Local
	Total District and Building Expenditures	
District Total Expenditures + Exclusions (all fund types/matches FSF totals)		
FSF Expenditure Total		
Per Pupil Expenditures by District		

School Expenditures for Fiscal Year 2018			School A	School B	School C
9/30/17 Enrollment					
Final Enrollment with LEA Adjustments					
9/30/17 Division 1 Units					
Final Division 1 Units with LEA Adjustments					
Direct Building Expenditures	Personnel	State Federal Local			
	Non-personnel	State Federal Local			
District Expenditures Allocated to Schools - Based upon Division 1 units	Personnel	State Federal Local			
	Non-personnel	State Federal Local			
Total Expenditures per building	Personnel	State Federal Local			
	Non-personnel	State Federal Local			
Total For Building (all funds)					
Per Pupil Expenditures per building	Personnel	State Federal Local			
	Non-personnel	State Federal Local			
Per Pupil Expenditures by School (all funds)					
Notes:					

Public Comment

- Public comments will be limited to five minutes per individual or organization.
- Please introduce yourself, including the organization you are representing (if applicable).
- Please submit written feedback/comments no later than Friday, October 12th to:

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