

Per Pupil Expenditure Reporting

Frequently Asked Questions

Updated February 16, 2020

1. Why do we report per pupil expenditures by school?

The Every Student Succeeds Act requires that states report 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 educational agency and school level. The goal is to increase transparency for parents and community members in the funding across schools.

2. What is included in the calculation?

School Level Expenditures	System Level Expenditures
Salaries of personnel assigned to a school 50 percent or more of their time	All those that are not attributed to a particular school (numerator) <ul style="list-style-type: none"> • Central Office personnel salaries and benefits • ‘Traveling personnel’ (those working in multiple schools, less than 50 percent in any one school) salaries and benefits • Office of director of schools • School board expenditures • Finance • Human Resources • Maintenance and Operations • Transportation • All others
Benefits (employer share) of personnel assigned to the school: <ul style="list-style-type: none"> ○ Social Security ○ Medicare ○ Medical insurance ○ Dental insurance ○ Life insurance 	
Instructional supplies and materials (object code 429)	
Utilities	
School nutrition expenditures	

3. What should be excluded from the calculation?

- Capital outlay
- Debt Service
- Community services
- Privately generated funds
- Pre-K

4. Are the requirements for what should be included in the calculation a federal requirement or a state decision?

ESSA requires all expenditures to be included. For this second year of reporting, we will continue to include only the following expenditures at the school level: salaries, benefits, utilities, instructional supplies – line item 429, and school nutrition. All other expenditures

will be reported at the system level. Additional expenditures may be reported at the school level in the future, but not for FY2019-20.

5. Why are utilities included?

Utilities are required to be included by ESSA. We are looking at the possibility of adding the age of the building as one of the additional pieces of information to include to provide context for the per pupil amounts.

6. When will per pupil expenditure reporting be reported on the report card?

Per pupil expenditures by school will be reported on the FY2019-20 report card. The school level data will be published in Spring, 2021.

7. Will the per pupil expenditure dollar amount be broken down by the amount state/local/federal on the report card?

The breakdown will be between federal and state/local (those two are combined).

8. What additional information will be on the report card to provide context for the per pupil expenditures?

Additional information about both the district as a whole and the individual school will be available on the report card. This information includes:

- Total enrollment
- Special education enrollment
- English Learner enrollment
- At-risk population
- Pre-k enrollment
- Number of teachers

9. How will a district calculate the expenditure if an English as a Second Language teacher splits time across schools? If the teacher spends at least 50 percent of time at a particular school, the teacher's salary and benefits will be pro-rated to that school. If the time spent is less than 50 percent at a particular school, it will be included in the system level expenditures.

10. If a school provides an after school program (that isn't related to academics) does that need to be included? After school programs (community services) will be excluded from the per pupil calculation.

11. If the parent teacher association (PTA) or a foundation donates funds to the school that are used to purchase items used for instruction, for example Chromebooks. Is that excluded from the reporting requirement? At the present

time we will not include private funds such as PTA or donations in the per pupil calculation.

12. Should the salaries in the calculation by the staffing formula average or the actual salary/benefit amount?

ESSA requires that actual salaries be reported. Averages are not permissible.