

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.

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.

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- 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;

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- 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.

- 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.

- 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

June/July 2018

Fall 2018

By December 2018

December 2019

Annually

- Legislation passes the House and is signed by the Governor (COMPLETED)
- Hold at least three public meetings to review and receive input on the standardized statewide approach; and to review and receive input on the template for public reporting
- Report to the Chairs of the House and Senate Education Committees on how feedback was incorporated
- Create a standardized statewide approach to collecting and reporting school-level per pupil expenditures which will include the following:
- Comply with ESSA requirements
- Create business rules which identify which expenses are to be included and excluded
- Define method of determining student enrollment counts
- Require districts and charter schools report 100% of included expenses
- Give guidance on assigning expenses

Public release of Report Card including per pupil expenditure data

- To be completed annually starting with the 2018-2019 school year as follows:
- Publicly report annual data online and create downloadable or interactive data tools
- Meet minimum schoollevel per pupil expenditure (8 items)
- Consider the four optional school-level per pupil expenditure items
- Publish individual school report cards on the state, district and charter websites
- Report to the Chairs of the House and Senate Education Committees on how feedback was incorporated

 Offer at least one training session to increase understanding and use of the data (online pre-recorded session)

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

October/November July 20, 2018 August 1, 2018 August 31, 2018 September 2018 December 31, 2018 2018 • DOE Finance • DOE Finance • Districts/ • DOE Finance Soft launch • Report Card is reviews data published on receives First sends each charters send of Report completed file State district/charter compared to Card on DOE's Financials their unique to DOE FSF totals. DOE's website. (FSF) data data file and Finance. website. Districts/ file for the template. 2017-2018 charters are school year. able to provide feedback/ suggest edits.

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 Expe	nditures			
	Adult Education				
us	CSCRP Staff				
District Exclusions	Liability Accounts				
Skeli	Minor/Major Capital				
it	Debt Service				
istr	Custodial Accounts in FSF				
۵	Other Non-Public Education or p Fiscal Agent for countywide/stat				
	Total District Exclusion				
	Total District Exclusion	State			
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offic :ure		Local			
District Office Expenditures					
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		Local			
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Allocated Expenditures to Buildings (by Division I Units)					
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	Total Allocated Expenditures	State			
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	District Total				
	Expenditures + Exclusi	ions			
(all fund types/matches FSF totals)					
	FSF Expenditure Tot	al			
	Per Pupil Expenditures by				

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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:

Jennifer.Roussell@doe.k12.de.us