

## SB172 Public Comments

**From Email Address: jwells8@aol.com**

**Date/Time: Mon 9/17/2018 3:13 PM**

**Subject: SB 172 Public Comment - #1**

Jennifer:

On reading DOE release on September 14, 2018 to ???? on the implementation of School Level Financial Reporting, I write to express my deep concern about the lack of public transparency being provided by DOE, and to provide you some questions I have on the issue.

a. DOE has allowed for input from the public for only 28 days on DOE implementation of School Level Financial Reporting, a report DOE has stated they will not provide to the public until December 2019. Why the limited time for input from the public?

b. The short amount of time between announcing the hearing and the dates they are to be held, {Announcement date of Public Hearings --September 14, 2018 -- First Hearing date October 1st, Second October 3rd, Third October 11th.} Who received this announcement? Why the short time between announcement and date of hearings. {17 days.}

c. Announcement did not inform the public if comments/recommendations from all stakeholders, including districts and charters schools would be provided to the public and action taken provided. Will the public be provided information on all comments /recommendations received and action taken? How and how often?

d. The release did not mention that any information will be provided to the public prior to the publishing of the report in December 2019. Are status reports going to be published quarterly starting in December 2018 informing the public what will be reported.? { As an example will the reports show by school by funding source the per student cost for our athletic/extra curricular activities and Miscellaneous activities so the public can compare those expenditures to those of extra funding expended to improve the math and reading of our children?}

I look forward to receiving answers to my questions.

Jack Wells

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**From Email Address: jwells8@aol.com**

**Date/Time: Fri 9/21/2018 1:02 PM**

**Subject: SB 172 Public Comment -- School Districts Expenditure Inspection -- #2**

Unless findings in our Office of Auditor of Accounts School District Expenditures Fiscal Year 2016 Inspection Report are addressed, the implementation of School Level Financial Reporting will result in decisions on allocation of resources being made on misleading information. GARBAGE IN=GARBAGE OUT.

The audit report states: "Inconsistency in expenditure coding makes it difficult, if not impossible, for users of the data to analyze, compare, and make important decisions regarding school district funds. Accordingly, school districts should work together and seek guidance from the Department of Education {DOE} and the Division of Accounting {DOA} regarding the best and most accurate way to code transactions. To increase transparency, school districts should request the "creation" of account

codes that would "more accurately" reflect the nature of their transactions {e.g. school bus contractor}. R1 {Millions of dollars are being charged to Other Professional Services, we have no idea what services are being provided. Millions are also being expended on Salaries General, once again, no idea what these employees are doing or how the salaries were determined.}

Clearly when our auditors are unable to perform a comparative analysis of expenditures because of widespread inconsistencies in the way our school districts coded expenditure transactions, implementing School Level Financial Reporting without correcting these inconsistencies will result in being provided misleading information, thus not achieving the results required by SB 172, Delaware State Senate 149th GA. In summary--GARBAGE IN = GARBAGE OUT.

I am extremely troubled the Department of Education opted not to provide a formal response to the auditors findings, findings so widespread they prevented our auditors from performing a comparative analysis of expenditures.

Prior to the implementation of School Level Financial Reporting, I request the Recommendations listed on Table 5 page 10 of the Office of Auditor of Accounts School District Expenditures Fiscal Year 2016 Inspection be addressed and a detail report of all actions taken be reported:

<https://auditor.delaware.gov/wp-content/uploads/sites/40/2017/12/Fiscal-Year-2016-School-District-Expenditures-Inspection.p>

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**From Email Address: jwells8@aol.com**

**Date/Time: Wed 9/26/2018 10:24 AM**

**Subject: SB 172 Public Comment -- School Level Financial Data -- #3**

Section 313, House Bill No.400, 140th GA - FY2000 states: "The Department of Education shall "continue" to work towards the collection of "school- level financial data during FY2000. Due to the State's movement from the DFMS to ASAP?, the Department shall work with the Department of Finance in the design of the new accounting system." {ASAP - FSF ???}

Section 420, House Bill No. 300, 143rd GA - FY2006 states: "The Department of Education shall continue to work towards the collection of school level financial data. To this end, when processing transactions in the Delaware Financial Management System {DFMS}, local school districts shall use a standard set of program codes as established by the DOE effective Jul 1, 2003."

Section 345, Senate Bill No. 235, 149th GA FY2019 states: "The Department of Education shall continue to work towards the collection of school level financial data. To this end, when processing transactions in the First State Financial's, local school districts shall use a standard set of program codes as established by the Department of Education." {Use of program codes required Jul 1, 2003'}

Since at least FY2000 the Department of Education per the instructions of the General Assembly have been directed to work towards the collection of school level financial data, hopefully the efforts by DOE since at least FY2000 will be of valuable assistance in the implementation of School-Level Financial Reporting.

In view of the widespread miscoding of expenditures, I recommend DOE verify that our districts/charter schools are correctly using the standard set of program codes and DOE verification they are being used correctly be noted in the reports to our General Assembly.

Jack Wells

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**From Email Address: Elder, Lisa C. (Auditors) <Lisa.Elder@state.de.us>**

**Date/Time: Wed 10/3/2018 9:19 AM**

**Subject: Comments 10/1 meeting HB. 172**

Hi Jennifer,

Good morning.

I signed into Monday's meeting as representing AOA but I would like my comments to be included in the general public category because I am not an official spokesperson for the office. I am a parent of children who attend the Appo school district.

My recommendations:

- Consider the allocation methodologies used by area states, if possible, to allow comparability.
- I know that you are at the beginning of this process but as you move along and are really in the weeds with these numbers I think you will see that these cost allocations are really more art than science. At times there is more than one right answer. Therefore, I recommend that you consider very specific guidance to ensure comparability. Consider dedicating a DOE resource to assist the districts in allocations.
- Also, when you are bucketing numbers and doing allocations sometimes the rigor of what the numbers should agree to can be lost. I recommend you provide greater clarity to the general public of who will be preparing the numbers and who will be ensuring the accuracy. It is unclear whether the numbers will agree to a particular FSF report or numbers from the CAFR worksheets (already audited). If the reported metrics are not accurate and consistent they will have no value.
- Consider investing significant time on the front end to ensure a clean account code foundation. Consider providing detailed information to stakeholders of what has been included in each expense category. I think once you put numbers out there, the public will want more. It would be worthwhile to build a platform that would be flexible to allow different data analysis as needs change. If it's done well on the front end, stakeholders can do their own analysis without burdening district or DOE staff each time.

Also, if you are sharing the slide deck I would like a copy. It was hard to read from where I was sitting.

Best regards,

Lisa

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**From Email Address: Schlosberg Joanne <Joanne.Schlosberg@ncs.k12.de.us>**

**Date/Time: Thu 10/4/2018 8:22 AM**

**Subject: SB 172 Meeting in New Castle County**

Jennifer,

Although I spoke last evening at the meeting, I have some additional thoughts on the presentation last night.

1. **Multiple Reporting of School Finances** - DOE Regulation 735 – currently requires charters and districts to post a standard report for transparency of finances. (<http://regulations.delaware.gov/AdminCode/title14/700/735.shtml#TopOfPage>). Based upon the meeting, it is my understanding that schools will now be required to post a financial report that complies with ESSA and a 3<sup>rd</sup> financial report that complies with SB 172. Will all public schools be required to post three (3) differing financial reports on their website? It seems to me that the posting of the same data in 3 differing formats will confuse the average reader of school finances rather than clarify school finances.

2. **Capturing 100% of School Finances** - In order to ensure a true apples to apples comparison of finances, it is imperative that ALL school finances are reported upon. Specifically, many district schools have funds in 'Internal Accounts' for student activities which are not accounted for in FSF – the State's Accounting System. Charter School are NOT permitted to have accounts outside of FSF (Internal Accounts – per the BAM), therefore student activity accounts are housed within FSF. All FSF, Internal Accounts, Petty Cash Accounts, etc. must be include in the reporting of SB 172 in order to provide an accurate comparison of school finances. If only FSF activity is included, then the comparison is not valid and will continue to mislead the public.
3. **Standardization of Account Codes** – It is important, as addressed last evening, to have a more comprehensive and standard set of account codes, but unless periodic audits are performed to ensure that account codes are utilized the same across all state agencies, the standardization will be meaningless.

Please feel free to contact me for clarification or questions.

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**From Email Address: Roberts Deborah L <deborah.roberts@redclay.k12.de.us>**

**Date/Time: Thu 10/4/2018 2:27 PM**

**Subject: Just one thought**

After reviewing the many comments from last night's meeting I think there is a need to also reflect the number of teachers/personnel in a school building. Salary doesn't tell the whole picture as you know based on the years' experience and education level of each teacher. One would hope it would average out but I reviewed my ESSA report today and find that it is not necessarily the case. I feel the public would find that valuable information. If a school A and B are the comparable size with the same number of teachers makes a more accurate reflection of how we are staffing buildings rather than the actual dollars. This would show true transparency and give the public additional insight.

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**From Email Address: Becky%20Reed <beckyreed@comcast.net>**

**Date/Time: Fri 10/5/2018 10:29 AM**

**Subject: Senate Bill 172**

Dear Ms. Roussell,

I attended the public meeting for Senate Bill 172 on October 3, 2018. I have a few comments that I did not make at the meeting, but may have been made by others.

1. 1511 (a)(4)b. - Share of Central Office expenditures

While employed as a Central Office administrator, my salary was "paid" by Federal Title I and II funds. To share the portion of a salary across schools that perhaps do not receive such funds (Title I) would not reflect the impact of those funds. Some consideration will need to be given to the source of Central Office expenditures.

2. Extraordinary expense - How will payments for out-of-state placements be reported? Out-of-State placements can be expensive. Would those payments be aligned to the "home school" of the student or "spread across" all schools? How can these types of expenses be reported without identifying specific students (or providing enough information so that a student can be identified)?

3. A point was raised about the DDOE expenses and why those are not being calculated and spread across districts/charters. **A point well raised.** Is it not true that there are programs carried out by DDOE that impact specific schools and not necessarily all schools? The Sterck School is an example as well as the First State School.

4. Other revenues. Someone raised a point about accounting for monies that come from outside organizations directly to a school such as the Longwood Foundation.

Overall, I sensed from the audience that the purpose of Senate Bill 172 was not to aid in comparing schools across the state, but to look for whether some schools were given the same monies as other schools; specifically schools that serve students in areas of high poverty. It seemed more of a financial witch hunt than a true inquiry into how state, federal, and local monies were being spent. Anticipate that more money per pupil is spent on students from schools of high poverty. In addition, providing this amount of specificity to a financial report is going to be expensive. The training and auditing of a new system with this level of detail will be very expensive and that does not take into account the daily maintenance of a new system like this one.

Lastly, if a citizen wanted to use this information to inform them on how to vote in upcoming elections, the timing of these reports and the results of the 30-day count do not allow voters to do that as the reports are made public well after any November election.

Thank you

Becky Reed

Bear, DE

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**From Email Address: jwells8@aol.com**

**Date/Time: Fri 10/5/2018 12:01 PM**

**Subject: School level financial reporting**

First let me say thank you for your efforts in requiring School Level Financial Reporting, a requirement that will provide significant benefits to all stakeholders, especially our children.

However as stated in the comments I made at the School Level Financial Reporting meeting, {note 1 } which I am forwarding to you, if significant oversight is not provided to verify the districts/charter input into the state's accounting system is valid we will be doing a terrible injustice to all stakeholders, especially our children. {I have to thank John Flaherty for giving me his 5 minutes for my presentation, if not, I could not have furnish since I exceeded by 5 minutes.}

On the issue of transparency, DOE is not encouraging input from the community, they have refused to accept any input from the community after October 12th, and refused to inform the community what comments they have received at the public meetings or by email. In addition to the public not being informed of any input, they will not tell us what action they have or plan to take on the public comments. DOE also has no information on their website.

I hope we do not "accept" widespread inconsistencies in the way school districts code expenditure transactions into the state's accounting system, that additional account codes are not created and that we do not verify that we do not have widespread inconsistencies in the use of program codes. We cannot accept GARBAGE IN--GARBAGE OUT.

Jack



If DOE takes no action on the findings in this inspection report, than decisions that impact the education of our children will be made based on misleading information. Clearly this cannot be acceptable.

xx

In addition to findings in the audit report of widespread inconsistencies in the coding of expenditures, DOE/AOA must conduct a detail review to verify that our districts and charter schools are "correctly" using the standard set of program codes established by DOE and required to be used since Jul 1, 2003. {15 years ago.}

Section 420, House Bill No. 300, 143rd General Assembly - FY2006 states: "The Department of Education shall continue to work towards the collection of school level financial data. {This requirement was also in FY2000 Appropriation Bill.} To this end, when processing transactions in the Delaware Financial Management System {DFMS}, local school districts "shall" use a standard set of program codes as established by the DOE effective Jul 1, 2003." {This requirement has been included in our Appropriation Bills year after year.}

Program Codes are used to identify the purpose of the expenditure. As an example last year \$6,943,252 was expended for EPER Salaries for Athletics, the program codes will identify the sport, football, basketball, etc... We also expended \$636,500,669 for teachers salaries, the program codes will identify the subjects being taught by the teacher.

If our districts and charter schools are coding program codes inconsistently like they are for expenditures, we will not be able to compare the funding used for each program in each school, when you add this problem to miscoding of expenditures, it becomes very apparent the financial information being used to make decisions on the allocation of resources costing \$2.5 billion annually, will not provide our children with the greatest opportunity to receive the best education possible, clearly making decisions on misleading information is not acceptable.

Summary--I strongly support School - Level - Financial Reporting, however IF WE DO NOT HAVE THE COURAGE TO ESTABLISH SAFEGUARDS "WITH" CONSEQUENCES THAT ENSURES ACCURATE INFORMATION IS PROCESSED INTO THE STATE'S ACCOUNTING SYSTEM, than school level financial reporting should not be implemented.

Are there any questions?

Thank You

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**From Email Address: Thomas Dix <kathytomm@verizon.net>**

**Date/Time: Mon 10/8/2018 6:25 PM**

**Subject: SB 172 PUBLIC COMMENT**

DEAR JENNIFER,

THIS WOULD BE THE FIRST STEP! I THANK YOU FOR WHAT YOU ARE DOING.

STANDARDIZED REPORTING WOULD ALLOW THE STATE AUDITOR TO COMPARE THE SCHOOL DISTRICTS AGAINST EACH OTHER.

THE FOLLOW ON STEP WOULD BE TO GET THE STATE LEGISLATURE TO FUND THE AUDITOR TO DO THE COMPARISON.

I STRONGLY SUSPECT THAT THE SCHOOL DISTRICTS ARE NOT FINANCIALLY WELL RUN! I THINK THE STATE AUDITOR COULD PUT MORE PRESSURE

ON THE SCHOOL DISTRICTS THAN A CITIZEN'S GROUP! I WILL ENCOURAGE MY STATE LEGISLATORS TO FUND THE AUDITOR,

SINCERELY,

COL. THOMAS J. DIX

USAF (ret.)

resident of capitol school district

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**From Email Address: Christine Cannon <cc@arsht.com>**

**Date/Time: Wed 10/10/2018 5:09 PM**

**Subject: SB172 Public Comment**

Delaware Department of Education,

Public, transparent information about school funding is important to me. As a taxpayer, I want to know that we are making the most of our education investments, and I want the tools to engage in discussions about how to best serve our students.

When reporting any information about school-level funding, my priorities are that:

- All districts and charters calculate and report information similarly so we can compare across schools. The public should have an opportunity to inform this process.
- Financial information be presented alongside information about the school and types of students served so we can understand context
- Information is user-friendly, and the public can give input on what the reports will look like
- Report financial data all at once, instead of staggering over two years. This will reduce the burden on districts and charters and the likelihood of public misinterpretation.

In order to meet these priorities, I ask that:

1. The Delaware Department of Education wait and release any ESSA or SB172 financial data for the first time in 2019, and not report any financial data in 2018
2. The Delaware Department of Education hold additional public engagement opportunities

Thanks!

Christine Cannon, PhD  
Arsht-Cannon Fund

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**From Email Address: Andrew Hegedus <ahegedus@demosophia.com>**

**Date/Time: Wed 10/10/2018 6:09 PM**

**Subject: SB172 Public Comment**

Delaware Department of Education,

I attended the public meeting and gave a number of ideas. I'm not sure whether they were all captured so I'm including them again here for consideration.

Research on school and district finances shows there are more disparities in expenditures between schools than between districts usually. Since 85% of spending is personnel, this is the big rock people should focus on to get right in this reporting. As the law states the personnel expenses should be all-in costs not just salaries. People that have assignments in buildings for one or two days per week like music



teachers or art teachers should be allocated appropriately to buildings as well based on their assigned time.

Costs that are under DDOE budgets but that directly support districts and schools (e.g., transportation funds) should be allocated to the entity they actually support not held in DDOE reporting.

Counts of students needs to be adjusted several times per year not just at 9/30.

The reporting system should be set up to provide data monthly/quarterly not just yearly.

If the reporting is going to show means, you should also consider medians so outliers don't impact the calculations if the distributions are skewed. You also need to report some kind of information about the distribution as well like standard deviations or interquartile ranges. Means and medians alone are insufficient.

You need to be clear about the funding sources, including local funds that are raised outside of property taxes (e.g., fees, donations, etc.) so people really know how much money is being spent. Nothing should be hidden.

There needs to be a plan for accountability – ensuring the reporting is correct as well as oversight of the process. I suggest a stakeholder advisory panel be formed to provide insight and suggestions for continuous improvement.

Not only display the data on a per pupil basis, but also on a per average size school as well. The difference in per pupils, when aggregated to the same size school has a completely different impact.

Categories like contract services are too broad. They should be broken down into what is being bought. Counselors? OT/PT/Speech? Copiers? Etc.

Spreading expenses by Units may not be the fairest way to allocate expenses across schools. This needs to be well thought out through a student equity lens.

Thank you for allowing me to provide input.

Andy

Andrew S. Hegedus Ed.D.

258 Beverly Road

Newark, DE 19711

302-275-3448

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**From Email Address: Neil Kirschling <nkirschling@rodelfoundationde.org>**

**Date/Time: Thu 10/11/2018 9:10 AM**

**Subject: SB172 Public Comment**

Delaware Department of Education,

Public, transparent information about school funding is important to me. As a taxpayer, I want to know that we are making the most of our education investments, and I want the tools to engage in discussions about how to best serve our students.

When reporting any information about school-level funding, my priorities are that:

- All districts and charters calculate and report information similarly so we can compare across schools. The public should have an opportunity to inform this process.
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- Report financial data all at once, instead of staggering over two years. This will reduce the burden on districts and charters and the likelihood of public misinterpretation.

In order to meet these priorities, I ask that:

1. The Delaware Department of Education wait and release any ESSA or SB172 data for the first time in 2019, and not report different data in 2018
2. The Delaware Department of Education hold additional public engagement opportunities

Thanks!

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**From Email Address: Ivonne Antongiorgi <ivonne.antongiorgi@gmail.com>**

**Date/Time: Thu 10/11/2018 10:56 AM**

**Subject: SB172 Public Comment**

Delaware Department of Education,

Public, transparent information about school funding is important to me. As a taxpayer, I want to know that we are making the most of our education investments, and I want the tools to engage in discussions about how to best serve our students.

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- Report financial data all at once, instead of staggering over two years. This will reduce the burden on districts and charters and the likelihood of public misinterpretation.

In order to meet these priorities, I ask that:

1. The Delaware Department of Education wait and release any ESSA or SB172 financial data for the first time in 2019, and not report any financial data in 2018
2. The Delaware Department of Education hold additional public engagement opportunities

Thanks!

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**From Email Address: jwells8@aol.com**

**Date/Time: Thu 10/11/2018 11:02 AM**

**Subject: SB 172 Public Comment -- School Level Financial Reporting--Class Size by subject -- #4**

Request class size by subject be included in School Level Financial Reporting.

Justification:

Our children earn State Div. I Units by the number of children as shown below. It is apparent special need children earned significantly more units, also our ELL, low income and special need children earn federal funds. By showing class size by subject by school, stakeholders can compare class size by "category" of children, this will also show us if funds earned by category are being allocated to those children.

# students	
to earn a Div. I Unit	Grade/Category
12.8	Preschool
16.2	K-3 *
20.0	4-12 Reg Ed.
8.4	4-12 Basic Sp. Ed.*
6.0	Pre K-12 Intensive Sp. Ed.
2.6	Pre K-12 Complex Sp. Ed.

\* The information shown for K-3 children must be updated, these children now earn Basic Sp. Ed. units.

Jack Wells

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**From Email Address: jackguerin7@gmail.com**

**Date/Time: Thu 10/11/2018 11:08 AM**

**Subject: SB172 Public Comment**

Delaware Department of Education,

I attended the recent hearing for SB 172 in New Castle County. The prohibition on asking questions was bizarre leaving me with more questions than answers. I understand that there will be training for community members on interpreting the new data. I'm interested in that training.

Public, transparent information about school funding is important to me. As a taxpayer, I want to know that we are making the most of our education investments, and I want the tools to engage in discussions about how to best serve our students.

When reporting any information about school-level funding, my priorities are that:

- All districts and charters calculate and report information similarly so we can compare across schools. The public should have an opportunity to inform this process.
- Financial information be presented alongside information about the school and types of students served so we can understand context
- Information is user-friendly, and the public can give input on what the reports will look like
- Report financial data all at once, instead of staggering over two years. This will reduce the burden on districts and charters and the likelihood of public misinterpretation.

In order to meet these priorities, I ask that:

1. The Delaware Department of Education wait and release any ESSA or SB172 financial data for the first time in 2019, and not report any financial data in 2018
2. The Delaware Department of Education hold additional public engagement opportunities

**Jack Guerin**  
**443-255-7829**

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**From Email Address: Donna Fierro <DFierro@readingassist.org>**

**Date/Time: Thu 10/11/2018 3:03 PM**

**Subject: SB172 Public Comment**

Delaware Department of Education,

Public, transparent information about school funding is important to me. As a taxpayer, I want to know that we are making the most of our education investments, and I want the tools to engage in discussions about how to best serve our students.

When reporting any information about school-level funding, my priorities are that:

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- Information is user-friendly, and the public can give input on what the reports will look like
- Report financial data all at once, instead of staggering over two years. This will reduce the burden on districts and charters and the likelihood of public misinterpretation.

In order to meet these priorities, I ask that:

1. The Delaware Department of Education wait and release any ESSA or SB172 financial data for the first time in 2019, and not report any financial data in 2018
2. The Delaware Department of Education hold additional public engagement opportunities
3. Create a Community Advisory Council to review all information and make sure it is understandable to the general public.

Thanks!

Donna Fierro, CFRE

Director of Development

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**From Email Address: jwells8@aol.com**

**Date/Time: Fri 10/12/2018 10:36 AM**

**Subject: SB 172 Public Comment-- Some facts that can have a significant impact on reporting per student cost at the school level-- #5**

Reporting per student cost can be very misleading if we do not identify some facts that can have significant impact on per student cost. Here are some facts that can have a significant impact on per

student cost. The percentage of new teachers, percentage of ELL, low income, children with special needs, number of basic, intensive and complex units earned.

Question: 1. How are you going to identify the per student cost?

Question: 2. Are you going to commingle local current operating expenditures and local tuition tax expenditures?

The chart below shows the difference in facts in several RCCSD's schools that impact on the per student cost. As an example;

- a. The percent of special education children in Warner and McKean will significantly increase per student cost.
- b. When you consider the state provides no additional income for low income students to Warner, and the length of service for teachers in North Star is significantly more than Warner, the state and local per student cost in North Star will be higher, however when consider the state and local funds expended for Warner's special needs children, the difference in the per student cost will be far less.

% ELL service	% L/I	% Sp. Ed.	Basic Sp. Ed. Units Earned	Intensive Units Earned	Complex Units Earned	% Teachers with 4 years or less Svc.	% Teachers 5-9 years	
8.9	82.4	22.6	4.64	7.00	3.08	23.7	31.6	Warner
10.1	6.5	4.2	0.71	0.50	3.46	2.7	8.1	North Star
0.2	9.1	4.0	2.62	1.17	3.08	16.0	14.0	CAB
12.7	46.7	26.7	16.67	10.50	6.54	29.3	17.2	McKean

A teacher with 2 years of service with a Bachelor's degree has a salary of \$42,151, a teacher with a masters degree and 9 years service has a salary of \$61,779. The difference in compensation is even greater when you consider employment cost. Clearly teachers length of service and education level have a significant impact on per student cost.

Jack Wells

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**From Email Address: J Mohammed <jmohammed9797@gmail.com>**

**Date/Time: Fri 10/12/2018 12:59 PM**

**Subject: Re: SB 172 Public Comment-- Some facts that can have a significant impact on reporting per student cost at the school level-- #5**

This is great, thank you!

On Fri, Oct 12, 2018 at 10:35 AM <jwells8@aol.com> wrote: (see above)

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**From Email Address: Sherretz, Kelly <kscollon@udel.edu>**

**Date/Time: Fri 10/12/2018 3:04 PM**

**Subject: SB 172 Public Comment**

Jennifer-

On behalf of the Wilmington Education Improvement Commission I am submitting the attached public comment for Senate Bill 172. Please do not hesitate to contact us if DOE has any questions.

Thank you,

Kelly

[PDF Attachment included at the end of the doc]

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**From Email Address: Education Equity Delaware <educationequityde@gmail.com>**

**Date/Time: Fri 10/12/2018 4:27 PM**

**Subject: SB 172 Public Comment**

Jennifer,

Thank you for the opportunity to submit public comment for SB172. Please see the attached letter submitted for Dr. Bunting and Dr. Longfellow.

We look forward to hearing from you soon.

Kindly,

Education Equity Delaware Steering Committee

[PDF Attachment included at the end of the doc]

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**From Email Address: Dellta De <delltadelaware@gmail.com>**

**Date/Time: Fri 10/12/2018 9:02 PM**

**Subject: SB172 Public Comment**

Delaware Department of Education,

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2. The Delaware Department of Education hold additional public engagement opportunities

Thanks!

Oribel McFann-Mora

DELLTA

visit us at [www.delltade.org](http://www.delltade.org)

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**From Email Address: Helen Foss <helen.foss@verizon.net>**

**Date/Time: Fri 10/12/2018 11:11 PM**

**Subject: SB172 Public Comment**

Delaware Department of Education,

Public, transparent information about school funding is important to me. As a taxpayer, I want to know that we are making the most of our education investments, and I want the tools to engage in discussions about how to best serve our students.

When reporting any information about school-level funding, my priorities are that:

- All districts and charters calculate and report information similarly so we can compare across schools. The public should have an opportunity to inform this process.
- Financial information be presented alongside information about the school and types of students served so we can understand context
- Information is user-friendly, and the public can give input on what the reports will look like
- Report financial data all at once, instead of staggering over two years. This will reduce the burden on districts and charters and the likelihood of public misinterpretation.

In order to meet these priorities, I ask that:

1. The Delaware Department of Education wait and release any ESSA or SB172 financial data for the first time in 2019, and not report any financial data in 2018
2. The Delaware Department of Education hold additional public engagement opportunities

Thanks!

Helen K Foss  
726 Loveville Rd, Cottage 66  
Hockessin, DE 19707

To: Delaware Department of Education

From: Wilmington Education Improvement Commission

Date: October 11, 2018

Re: Senate Bill 172 Public Comment

This memo serves as public comment from the Wilmington Education Improvement Commission (Commission) on Senate Bill 172 (SB 172). The Commission's leadership heartily endorses collecting more expansive educational expenditure data and is confident of the contribution this initiative will make in linking student success to funding.

More transparent and uniformly coded school-level expenditure data will provide the State, Commission, and other key stakeholders with the opportunity to better identify student needs, and to better direct financial resources to address these needs. The ability to examine expenditure data by sub-group is especially critical as it will allow decision makers to identify and address inequities at the school level. We are confident that the resulting policies will lead to improved educational outcomes for all students, particularly underserved populations. However, it is critical that this financial data is not released in a vacuum. It should be integrated into a platform that provides users with access to information related to performance (broadly defined) and other measures (school culture, etc.) to ensure that schools are examined in a holistic manner.

Passage of SB 172 is an important part of a larger process. In drafting associated regulations, the Commission urges the Delaware Department of Education (DDOE) to take the following steps to realize the full promise of SB 172 to enhance transparency, equity, and effectiveness.

**1. DDOE should provide data on the Department website that details categories of expenditures rather than only aggregate figures.**

Reporting data in broad categories such as instruction, support services, and operations would be problematic because it would not provide the level of detail needed to help identify needs, particularly for specific sub-groups. A category called Instruction for instance could include items such as teacher salaries and benefits, classroom materials, technology, and targeted student interventions. Ideally, these items would be reported out separately.

**2. DDOE should provide stakeholders with training that is easily accessible and offered in a variety of formats. This will enable individuals to fully understand the data reported out pursuant to SB 172.**

Providing training and ensuring that it is readily accessible at all times (potentially a recorded version is included on the data portal) for stakeholders is critical to ensuring that this information is used appropriately. Different levels of training will be required depending on how the stakeholder intends to use the information. Misuse of data can lead to unintended consequences. For example, one implication could relate to school choice. Schools with deficient resources should not be punished by mass exodus in a scenario where families base their school choice on per-pupil expenditures.



**3. If not already planned, DDOE should create a working group to establish, define, and continually review the expenditure categories.**

The process of establishing and defining the expenditure categories is critical, and the Commission recommends that, if not already planned, DDOE should create a working group consisting of state employees, district staff, and key stakeholders that should be tasked with undertaking this assignment. This group would be charged with ensuring that the data reported out would be detailed enough to provide true utility to the state, while also balancing concerns related to feasibility of implementation.

**4. Implementing regulations should devise a means to allocate the services of personnel whose school time is less than 80%.**

SB 172 requires that personnel devoting at least 80% of their effort to a single school be included in that school's faculty count. It is important that regulations also recognize that many schools receive critical services from personnel at substantially *less than 80%* and that those services be recognized as available at a school. This situation is most likely to arise in schools with insufficient resources that receive services from staff members whose effort is split between multiple schools; i.e. psychologists and instructional support. A common solution is to code these staff members as "central office," which would not be an accurate portrayal of the services they provide.

**5. Provide schools with the resources required to meet the demands of SB 172.**

Charters and small districts will face challenges due to the self-reporting nature of implementing this bill, at least at the outset. Indeed, a study conducted by the National Center for Education Statistics published in April 2018 concluded that small schools (and presumably small districts) encounter problems in reporting school-level data.<sup>1</sup> If resources and expenditures are already tight, DOE should not, through an attempted solution, unintentionally make the problem worse. Data reporting should be accurate but not overly burdensome.

**6. Ensure that regulations include expenses related to wrap-around services.**

The Commission strongly supports developing systems of wrap-around services designed to enhance student success. SB 172 specifically excludes expenses "not linked to day-to-day schooling." This list of exclusions includes "community services." The definition of exclusions should not include relevant student supports delivered outside the classroom or the school building which nonetheless contribute to student success. Regulations should either include a new category that is not now part of the legislation or provide a definition broad enough to include these supports.

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<sup>1</sup> Stephen Q. Cornman, et. al. *The Feasibility of Collecting School-Level Finance Data* National Center for Education Statistics (April 2018) p. 60 <https://nces.ed.gov/pubs2018/2018305.pdf>



Dr. Susan Bunting  
Secretary, Delaware Department of Education  
The Townsend Building  
401 Federal Street  
Suite 2  
Dover, DE 19901

October 12, 2018

Dr. Susan Bunting:

First, we appreciate the effort that has gone into working internally and with district and charter leaders, including business managers, to meet ESSA report card requirements. This information will be incredibly helpful, and those responsible for reporting information locally play a key role in ensuring that all ESSA reporting is meaningful. We also agree with what you shared at the public hearings: that SB172 will improve upon the basic reporting requirements of ESSA. We envision SB172 as an enhancement to ESSA and not as two separate reporting requirements.

We echo what you have heard during your community engagement over the past year: Public, transparent information about school funding is important. As taxpayers, as advocates, as parents, we want to know that we are making the most of our education investments, and we want the tools to engage in discussions about how to best serve our students.

That said, when reporting any information about school-level funding, our priorities are that:

- **All districts and charters calculate and report information similarly** so we can compare across schools. The public should have an opportunity to inform this process.
- **Financial information be presented alongside information about the school** and types of students served so we can understand context.
- **Information is user-friendly**, and the public can give input on what the reports will look like.
- **Financial data is reported all at once**, instead of staggering over two years. This will reduce the burden on districts and charters and the likelihood of public misinterpretation. USED is allowing states to delay financial reporting at the school level until 2019 without a waiver [[June 2017 Dear Colleague letter from US ED](#)].

In order to meet these priorities, we ask that:

1. The Delaware Department of Education wait and release any ESSA or SB172 financial data for the first time in 2019, and not report any financial data in 2018. Instead, per federal guidance, DDOE should include a short description on the 2018 report cards of the steps being taken to collect and report the financial data.
2. The Delaware Department of Education hold additional public engagement opportunities to review draft statewide guidance and reporting visualizations, per the requirements of SB172.
3. The Delaware Department of Education publically communicate a detailed path forward for how it will report in 2018-2019 data in 2019. We believe this may prevent other organizations that have expressed an interest in legislating additional requirements and definitions that could be clarified by state-issued guidance. We offer a recommended timeline for your consideration attached to this letter.

We recognize that we are not technical experts and that there are other considerations you will need to take into account, so we would like to **request an in-person meeting with the appropriate DDOE staff** to better understand your plans, whether or not you choose to delay reporting, and discuss this in more depth.





If it would be helpful, we would also be happy to support DDOE to implement SB172 in the following ways:

1. Provide connections to potential sources for technical assistance including content experts at Education Trust, Education Commission of the States, or Edunomics Lab who are all familiar with SB172, ESSA requirements, and state options for reporting and visualization.
2. Help communicate why financial data will not be reported until 2019, and why waiting until then will reduce the burden on districts and charters and the likelihood of public misinterpretation.
3. Partner on public engagement, including individually or collectively co-host public meetings including providing space, promoting attendance, and co-planning to ensure content is a fit for the audience.

Thanks for the opportunity to provide feedback, and we look forward to further discussions. Please reach out to us at [educationequityde@gmail.com](mailto:educationequityde@gmail.com) to schedule a follow-up meeting.

Signed,

Education Equity Delaware Steering Committee

Christine Cannon,

Executive Director, Arsht-Cannon Fund of the Delaware Community Foundation

Rod Ward

President and CEO, CSC

Atnre Alleyne

Executive Director, DelawareCAN

Daniel Walker

State Outreach Manager, DelawareCAN

Kendall Massett

Executive Director, Delaware Charter Schools Network

Wanda Burgos-Rincon

Director of Youth Development, Latin American Community Center

Maria Matos

President and CEO, Latin American Community Center

Tizzy Lockman

Director, Parent Advisory Council for Education (PACE) at Christiana Cultural Arts Center

Madeleine Bayard

Vice President of Policy & Practice, Rodel Foundation of Delaware

Neil Kirschling

Senior Program Officer, Rodel Foundation of Delaware

Laurisa Schutt

Board President, Teach for America

For a full list of coalition members who advocated for the passage of SB172, [please see here](#).

CC: Dr. Chuck Longfellow, Associate Secretary, Operations Support





Attachment:

#### Proposed timeline for SB172 and ESSA reporting

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- Now through December 2018
  - a) Amend existing guidance to incorporate SB172 requirements
    - i. While we have not compared other state's plans to the SB172 requirements, other states that have publically issues guidance may offer insight such as [Illinois](#), [Wyoming](#) or [New Jersey](#)
  - b) Publically release updated draft guidance, per SB172, for public review and input
  - c) Provide additional public engagement opportunities for written and in-person feedback, in partnership with local organizations
- December 2018:
  - a) Publish ESSA Report Cards on DOE's website including all information except per-pupil expenditures
  - b) Per federal guidance, include a short description on the report cards for how the state will meet the law to collect and report per-pupil expenditure data
- Spring 2019
  - a) Finalize state guidance and send to districts and charters to complete reporting 2017-2018 data
  - b) Public engagement to review draft visual options (such as those in [New York](#))
- Summer 2019
  - a) Districts/charters send completed file to DOE Finance
  - b) Finalize design visuals internally
- December 2019:
  - a) ESSA Report Cards published on DOE website with financial information

