



Reporting Per-Pupil Expenditures

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Supporting Schools and Students to Achieve

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School, District & State Report Card



Why is per pupil cost included in the report card?

- Every Student Succeeds Act (ESSA) requires states publicly report actual per pupil spending by *each individual school building*.

What does this mean?

- Educators and community leaders can ask new and important questions about performance, equity, and how resources are allocated in the district to meet the needs of all students.

Per-Pupil Expenditure Breakdown



- Idaho's per-pupil expenditures are calculated by dividing current expenditures by the total student enrollment. (2018/19 School year)
- Comprised of expenditures for the day-to-day operation of schools, including, but not limited to, expenditures for instruction, administration, instructional support, and operation and maintenance of plant facilities.

HOW MUCH ARE THIS SCHOOL'S PER PUPIL EXPENDITURES?

\$9,090

Idaho's per-pupil expenditures are calculated by dividing current expenditures by the total student enrollment. Current expenditures are comprised of expenditures for the day-to-day operation of schools, including, but not limited to, expenditures for instruction, administration, instructional support, and operation and maintenance of plant. Expenditures are shown by fund source (state/local and federal) by school.

Fund Sources



Federal Funds

- Revenues from federal agencies for special projects.
- Funds are typically restricted in how they can be spent.

State/Local Funds

- Include the General Fund, which is the chief operating fund of school districts and charter schools.
- Majority of these dollars come from the State of Idaho via a Legislative appropriation.
- Other sources of funds include taxes raised via local levies or local grants.
- Other dollars may also be local and state dollars restricted for specific purposes.

Allocating Funds



School Expenditures

- Costs incurred at the site level directly or indirectly
- Instruction, purchased services, materials and supplies, operational capital outlay, student support services, school staff, school administration, and operation and maintenance of facilities.

Shared Expenditures

- Costs that are incurred at the district level and were not allocated directly to the school.
- Costs are allocated to each site within the LEA using enrollment by building.
- Common shared costs could include; District Administration costs, Business Operations costs, Transportation costs and Child Nutrition costs.

WHERE DO THE FUNDS COME FROM?

School Expenditures	\$7,117	78.3%
State/local	\$6,523	
Federal	\$594	
Shared Expenditures	\$1,972	21.7%
State/local	\$1,658	
Federal	\$314	

What are the factors that impact per-pupil expenditures?



- Several factors that impact the cost including but not limited to:
 - The number and demographic of students (i.e. serving a larger percentage of students with disabilities)
 - The types of programs offered (i.e. AP/IB or a special education program).
 - The number of teachers/leaders and the length of time they have been teaching

WHAT ARE THE FACTORS THAT IMPACT PER PUPIL EXPENDITURES?

Total Student Enrollment

514 students

There are many reasons why an LEA may spend different amounts of money on different schools, including the population being served, the number of students being served, and the experience of that school's teaching staff.

HOW DOES THIS COMPARE?

Total Expenditures

School Average

\$9,090

District Average

\$9,979

Are any expenses excluded?



- Excluded expenditures include:
 - Principal and interest payments made on debt
 - Capital projects like new construction or repairs and building renovations
 - Federal dollars passed from a district to a charter school or private school.

HOW MUCH DID THIS DISTRICT EXCLUDE FROM THE PER PUPIL EXPENDITURE CALCULATION?

Excluded expenditures include principal and interest payments made on debt; capital projects like new construction or repairs and building renovations; federal dollars passed from a district to a charter school or private school.

Total Expenditures	\$338,274,554
Total Exclusions	\$86,227,511
Total Net Expenditures	\$252,047,043

Questions to consider?



- Why do schools in the district have significant differences in per pupil expenditures?
- My schools per pupil cost seems high/low. What is included in the calculation and why is it high/low?
- Who decides the budget for each school?
- A neighboring school is spending less money but serves students who need more support and resources. Why are they not receiving enough support?
- As a parent/guardian, is there anything that I can do to help get more funding for our school/district?

Review Your Data



<https://www.sde.idaho.gov/tech-services/isee/>

A screenshot of the ISEE website. The header includes the Idaho State Department of Education logo and navigation links for Menu, Search, and Language. The main content area features a blue banner with the text "ISEE Idaho System for Educational Excellence" and a background image of a tablet displaying a data chart. Below the banner, there is a paragraph describing the ISEE system and a button for the "SDE Applications Portal". A sidebar on the right lists "Technology Services" with sub-links for "ISEE", "Broadband Program", and "E-rate", and an "Events" link.

- Log in and select *Annual Finance Report*
- Review *Per Pupil Expenditures*

Questions



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