

Ensuring Equity Through Spending: School-Level Spending Reported Pursuant to The Federal Every Student Succeeds Act

New Mexico Legislative Education Study Committee
August 25, 2020

Michael Griffith
Senior Researcher and Policy Analyst



Overview

- What are the federal requirements?
- Why do the feds mandate this information be reported
- What are some of the reporting issues that the state and districts have to deal with?

Every Student Succeeds Act

Sec 1111 (h)(1)(c)(x)

- Each State report card required under this subsection shall include the following information:
 - The per pupil expenditures of Federal, State and Local funds,
 - Including actual personnel expenditures and non-personnel expenditures of Federal, State and Local funds,
 - Disaggregated by source of funds for each LEA and each school in the State for the preceding fiscal year

Quick Note on Ed Expenditures in New Mexico

- In New Mexico during FY 2017-18:
 - 80.4% of expenditures are for salaries and benefits
 - 52.5% of expenditures are for “instructional” salaries and benefit

Source: U.S. Census

Every Student Succeeds Act Reporting Questions

- When are report cards due?
 - A: The financial data had to be available on the state's report card by June 30, 2020
- How do districts/schools account for teacher salaries?
 - A: Districts/schools must use actual teacher salaries

Every Student Succeeds Act Reporting Questions

- What are the funding amounts that can be excluded at the school level?
 - A: Capital costs, community services, debt service, food services, and transportation costs
- How do you account for district level costs?
 - A: Some costs can be removed all together (capital and debt service) while others can be averaged out to all schools (transportation)

What lead to this federal mandate?

- Research has shown that discrepancy in spending within a district can be as high as it is between districts
- The federal government adopted this change, in part, to gain a better understanding of the difference in spending at the school level

How will States and Districts Use this Data?

- This data is new in most states, so they are in a review process at this time
- Some states have looked into using this data to force districts to reallocate their funding to schools

Some Issues to Think About

- Are you confident in the data being reported?
- Does your state audit these district reports? If you do not, do you have the staff to do this?
- Are you thinking of using this data to mandate that districts change their allocation systems?

Stay Up to Date!

Sign up for updates

<https://learningpolicyinstitute.org/mailling-list/register>

Learning in the Time of COVID

<https://learningpolicyinstitute.org/blog/covid-19-series>

Email

Michael Griffith

Senior Researcher & Policy Analyst

mgriffith@learningpolicyinstitute.org

BLOG SERIES

Learning in the Time of COVID-19

FEATURING MICHAEL GRIFFITH

BLOG

The Impact of the COVID-19 Recession on Teaching Positions

Reductions in state revenue and corresponding cuts to state education budgets will mean significant cuts to teaching positions unless the federal government provides increased education funding to states. This blog explores the potential impact of state budget cuts on teaching positions. An accompanying interactive allows for a state-by-state analysis based on different funding scenarios.

[Read more from the *Learning in the Time of COVID-19* blog series >>](#)