Background

• The federal Every Student Succeeds Act requires states to report the 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 education agency and each school in the state for the preceding fiscal year.

• To meet this requirement, Maryland worked with a small group of local Chief School Finance Officials and participated in a national workgroup of States and LEAs led by the Edunomics Lab at Georgetown University.

• Maryland’s group developed and tested a Statewide methodology that focuses on expenditures directly connected to students at the school level and assures consistency in reporting across school systems in Maryland.

• The fiscal year 2019 school-level per-pupil expenditure data for every school and every district in Maryland is being released on the reportcard.msde.maryland.gov. This data reflects the 2018-2019 school year.
Implementation

Methodology

• Expenditures are categorized as federal or State/local
• Expenditures are either directly attributed to a school site, including the central office or allocated to a school site based on the most appropriate denominator (student count, sq. ft., staff, etc.
• Central office costs are attributed to schools based on the school’s share of the total enrollment.

Reporting

• Local School Systems submitted draft expenditure reports in February 2020, MSDE reviewed and provided feedback
• Local School Systems submitted final, certified reports in April 2020.
• School-level per pupil expenditure data reported on Report Card website June 23, 2020
Reporting

Factors that impact differences in school-level costs

• Programs offered at the school; Title I, Magnet, IB, CTE, and Special Education programs
• The experience level and salaries of individual teachers employed at a school
• The age of a school building
• School systems had the option of including a note for a school with a significantly different per-pupil cost than similar schools in the district
Reporting

Communication

• Maryland’s methodology and plan for meeting this reporting requirement have been shared previously with the State Board and with the Public School Superintendents Association
• MSDE shared the research and best practices identified through the national workgroup with local school system Chief Finance Officials and Public Information Officers
• MSDE developed a definitions document, and a one-pager communications tool for local school systems and the public
Reporting

School System Data Display

ALLEGANY COUNTY

<table>
<thead>
<tr>
<th>At A Glance</th>
<th>Report Card</th>
<th>Demographics</th>
<th>MCAP</th>
<th>Graduation + College Status</th>
<th>Civil Rights Data Collection</th>
</tr>
</thead>
</table>

Enrollment

Attendance

Student Group Populations

Mobility

Per-Pupil Expenditures

Other Supporting Facts

Definitions

FILTERS

Year:

2019

Per-Pupil Expenditures (2019)

Data Last Updated: 6/10/2020

The figures below are the per-pupil expenditures of federal and State/local funds for district-wide costs.

<table>
<thead>
<tr>
<th>Federal</th>
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<tbody>
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Reporting

School Data Display

Howard County

Hammond High (0619)

At A Glance  Report Card  Demographics  MCAP  Graduation + College Status

Enrollment  Attendance  Student Group Populations  Mobility  Per-Pupil Expenditures  Definitions

FILTERS

Year:
2019

Per-Pupil Expenditures (2019)

Data Last Updated: 6/10/2020

The figures below are the school-level per-pupil expenditures of federal and State/local funds, including this school's share of district-wide costs.

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<tr>
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