

## Community Guide for ESSA Per-Pupil Expenditures

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The Office of the State Superintendent of Education (OSSE) publishes actual school-level per-pupil expenditures, including each school’s share of DCPS centralized expenditures, on the [DC School Report Card](#) website. These data are for School Year 2018-2019 (Fiscal Year 2019).

The federal Every Student Succeeds Act (ESSA) requires that all states annually report per-pupil spending for individual schools across federal, state, and local funds.

### Why is this important?

- DCPS has historically only publicly reported budgets, not actual expenditures. See below for a table illustrating the differences between *Budget vs. Expenditures*.
- School-by-school data can be analyzed for differences between DCPS schools, between DCPS and charter schools, as well as across schools nationwide.
- On a national level, financial reporting has historically focused on district- and state-level per-pupil averages. Making school-level financial data publicly accessible will make it easier for stakeholders to investigate the relationship between school outcomes and spending.

Budget	Expenditures
<ul style="list-style-type: none"> <li>• <b>Planned</b> resources that are allocated and developed <b>before the Fiscal Year begins</b></li> <li>• E.g. The Comprehensive Staffing Model allocates school budgets, and principals develop and submit budgets.</li> </ul>	<ul style="list-style-type: none"> <li>• Also called “costs” or “spending”</li> <li>• <b>Actual</b> costs spent <b>during the Fiscal Year</b></li> <li>• Expenditures may exceed or be lower than budgets.</li> <li>• E.g. Individual employee salaries and benefit usage will differ from average position cost used to develop budgets, or more custodial overtime may be used than budgeted.</li> </ul>

### Frequently Asked Questions

#### 1. What impact does this have on my school’s STAR rating?

- **Per-pupil expenditures do not impact a school’s current or future STAR rating** and are not evaluative. They are only intended to provide transparency to stakeholders on actual expenditures. [OSSE’s analysis](#) comparing school per-pupil expenditures to school STAR ratings found “No statistically significant relationship between per-pupil expenditure and STAR Scores when controlling for the share of at-risk students, students with disabilities, and English learners at each school.”

#### 2. How is the enrollment calculated?

- Per-pupil expenditures use **October 2018 audited enrollment**.
- **Note:** On a school’s online [School Report Card](#), in the Student Population section, “Total Student Enrollment” is calculated differently: It is based on the number of students *ever-enrolled* in the school throughout the school year.

### 3. What does the school share of central expenditures mean?

- **Centralized expenditures include all costs on the central office budget, such as food services, cluster model support, utilities, and athletics.** Each school's share of centralized expenditures is calculated by dividing all DCPS central expenditures across DCPS enrollment and is the same for all schools (\$6,875 per-pupil). You can also review the central expenditures methodology on the OSSE's ESSA per-pupil expenditure website.

### 4. What fund sources are included?

- **All federal, state, and local funds are included.** Excluded funds and expenditures include capital funding, private funding, and specific revenue sources dedicated to operating non-DCPS community activities, such as operating school buildings for election sites.

### 5. Is a higher or lower per-pupil expenditure better?

- **No, a higher, similar, or lower per-pupil expenditure compared to the DCPS average is not evaluative.** Schools have different staff and student needs, which naturally drive differences in expenditures. The comparison to DCPS averages on your report is a uniform comparison as part of ESSA's reporting structure.

### 6. What drives differences in per-pupil expenditures?

- **Student need and school programs:** Additional supports such as those for English Language Learners, students with IEPs, Title I, and At-risk funding drive differentiated levels of per-pupil expenditures.
- **Actual salaries and benefits:** DCPS schools budget using *average* position costs. Having relatively senior staff, higher usage of benefits, and higher numbers of staff receiving IMPACT bonuses all contribute to higher per-pupil expenditures.
- **Additional compensation:** Actual usage of administrative premium, stipends, and overtime over planned budgets can also increase per-pupil expenditures.
- **Vacancies:** Vacant positions result in lower actual salaries and benefits spent relative to planned school budgets and decrease per-pupil expenditures.
- **NPS:** While relatively small, any unspent non-personnel funds at the end of the year will contribute to lower per-pupil expenditures.

### 7. How does DCPS' average per-pupil expenditure (PPX) compare to the district's average per-pupil expenditure as a whole?

- DCPS had a similar average per-pupil expenditure (**\$20,382**) compared to the district's average of \$20,675. Student needs and demographics are main drivers of PPX variation across schools and LEAs. For example, additional supports such as those for English Language Learners, students with IEPs, Title I, and At-risk funding can result in differentiated levels of per-pupil expenditures.



- **89%** of DCPS' average per-pupil expenditure comes from **local funding**, compared to the district's 90% on average.
- **11%** of DCPS' average per-pupil expenditure comes from **federal funding**, compared to the district's 10% on average.

#### **8. Where can I learn more?**

- Please visit the [OSSE website](#) for details on reporting requirements, reporting methodologies, and data for all District of Columbia schools.