



# Illinois State Board of Education

## ISBE Site-Based Expenditure Reporting

*Estimating Site-Based  
Expenditures for Effective  
Planning*

Summer 2018

# Introductions

2

- **Sara R. Shaw**, Senior Manager, Fiscal & Academic Solvency, ISBE
- **Deb Vespa**, Division Administrator, School Business Services, ISBE
- **Vincent Gallo**, Regional Financial Consultant, ISBE

# Today's Discussion on Estimating Site-Based Expenditures

3

- Goals of estimating Site-Based Expenditures
- Limitations of this analysis
- An approach to complete this optional analysis
- Recommendations for application of analysis outcomes

# Why might your district want to estimate Site-Based Expenditure Reporting?

4

Estimating Site-Based Expenditure Reporting can enhance district understanding with an ***early, directional preview*** of what FY19 site-based reporting might look like, in order to:

## Adjust Budgets

- Opportunity to review and ***adjust budgets*** if desired (for example, if particular inequities are identified)

## Develop Messaging

- Have directional reporting in mind as you ***develop messaging*** over the course of the year



# Essential understanding for this webinar

5

- The approach for estimating site-based expenditure reporting is **not compliant with the required reporting**
- Rather, this should be considered an **approximation tool to reinforce or enhance district understanding** of site-based expenditures
- There is ***no required or requested change in district budgeting practices***



# **Context:** *ESSA Financial Transparency and ISBE Site-Level Expenditure Reporting*



# ESSA Site-Based Expenditure Reporting must be implemented for SY2018-19

7

ESSA requires that SEAs report on their Report Card:

*“The per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual non-personnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local educational agency and each school in the State for the preceding fiscal year.”*



# Key Components of the Advisory Group's Value Proposition

8

- **Resource allocation will be more readily accessible** *to schools and stakeholders*
- *Empowers LEAs and communities* **to assess and improve equity**
- *Enables LEAs and communities* to gain a better understanding of the **relationship between student outcomes and financial resources**
- *Enables LEAs, schools, and the state* **to identify evidence-based best practices and opportunities to foster innovation** between peers





# Advisory Group's Guiding Principles for Year 1 Implementation

9

“Guidance” rather than formal changes to accounting rules

Stay close to “minimum ESSA compliance”

Leverage existing reporting wherever possible

Couple the financial reporting with state report card data

Districts know their data best and can tell their own story

This initiative should and will evolve over years

Reporting Guidance available at [www.isbe.net/essa](http://www.isbe.net/essa) adheres to these principles and also meets ESSA financial transparency requirements



# Data table that will be collected from LEAs

10

		Site-Level Per-Pupil Expenditures			District Centralized Per-Pupil Expenditures			Total Per-Pupil Expenditures				
Sites	Enrollment	State and			State and			State and			Exclusions	Total Expenditures
		Federal	Local	Subtotal	Federal	Local	Subtotal	Federal	Local	Total		
PK Ctr	50	\$500	\$8,020	\$8,520	\$660	\$3,514	\$4,175	\$1,160	\$11,534	\$12,695		
ES1	300	\$344	\$5,148	\$5,493	\$529	\$2,781	\$3,310	\$874	\$7,929	\$8,803		
ES2	250	\$231	\$5,445	\$5,677	\$457	\$3,095	\$3,552	\$688	\$8,540	\$9,229		
MS1	250	\$320	\$5,356	\$5,676	\$361	\$3,499	\$3,861	\$681	\$8,855	\$9,536		
HS1	320	\$458	\$6,910	\$7,368	\$371	\$2,919	\$3,290	\$829	\$9,829	\$10,658		
<b>Total</b>	<b>1,170</b>	<b>\$353</b>	<b>\$5,861</b>	<b>\$6,213</b>	<b>\$440</b>	<b>\$3,071</b>	<b>\$3,511</b>	<b>\$793</b>	<b>\$8,931</b>	<b>\$9,724</b>	<b>\$2,330,361</b>	<b>\$13,707,753</b>
		C			A / C			B / C			(A+B)/ C	
											D	

Based on input from the Advisory Group, this level of reporting detail will be the only mandated collection for Year 1, along with notation of allocation methodologies



# Reporting Timeline

11

Milestone	Dates
Guidance Released	January 29, 2018
IASA Webinar & IASBO Video & Webinars on Guidance	February 2018
Training on calculations and data usage	March 2018 & ongoing
Data collection process determined	March 2018 & ongoing
Data visualization determined	May 2018 & ongoing
FY19 begins, prepare for site-based expenditure reporting	July 1, 2018
Pilot district data collection in IWAS	Jan-Mar 2019
Statewide data collection tool training	Apr-June 2019
Site-based expenditure reporting due to ISBE	Summer / Fall 2019



# Estimating Site-Based Expenditure Reporting

# Why might your district want to estimate Site-Based Expenditure Reporting?

13

Estimating Site-Based Expenditure Reporting can enhance district understanding with an ***early, directional preview*** of what FY19 site-based reporting might look like, in order to:

## Adjust Budgets

- Opportunity to review and ***adjust budgets*** if desired (for example, if particular inequities are identified)

## Develop Messaging

- Have directional reporting in mind as you ***develop messaging*** over the course of the year



# Limitations of this estimated analysis

14

## This analysis DOES:

- Provide a directional view of site-level expenditures for *planning* purposes
- Provide an additional tool for *understanding* intra-district expenditure equity
- Provide *advance notice* of any potential major communications issues

## This analysis DOES NOT:

- Comply with ESSA and will not be accepted for submission of FY19 site-based data
  - ESSA requires FY19 *actual* expenditures (not FY18 or budget)
  - ESSA requires *site-specific* personnel and non-personnel expenditures to be allocated to sites (whereas this approach is a directional approximation)
  - ESSA requires *disaggregation of funding source*
  - ISBE guidance requires various other steps not addressed in this approach
- Change anything in the Reporting Guidance or add any additional requirements
  - Refer to the Guidance at [www.isbe.net/essa](http://www.isbe.net/essa) for details
- Require or request any changes to district budgeting practices



# What data do you need to begin?

15

1. **Full-Year Financials.** This is preferably preliminary FY19 budget, but FY18 budget or estimated full-year FY18 actuals/forecast can also be used if FY19 budget is not yet available
  - Full line-item detail
  - Spreadsheet format
2. **Personnel Roster.** Include salaries and benefits by position. Include location codes if available.
3. **Site-Level Enrollment.** If possible, if any students are part-day (such as pre-K or kindergarten), calculate enrollment with these students as 0.5 students.

# 1. Full-Year Financials

16

	A	B	C	D	E	F	G	H	I	K	L	M
1	<b>Example District</b>											
2	<b>FY19 Budget - line item detail</b>											
3												
4	FDTLOC FUNC OBJ SJ	FD	LOC	FUNC	OBJ	FUNC (round)	OBJ (round)	Source	FD name	FUNC name	OBJ name	FY19 Budget Amount
5	10E097 1110 1200 00 000000	10	097	1110	1200	1000	1000	000000	EDUCATION FUND	ELEMENTARY	SUBST/TEMP SALARIES	76,200
6	10E043 1110 1100 00 000000	10	043	1110	1100	1000	1000	000000	EDUCATION FUND	ELEMENTARY	CERTIFIED SALARIES	909,200
7	10E043 1110 1110 00 000000	10	043	1110	1110	1000	1000	000000	EDUCATION FUND	ELEMENTARY	NON-CERTIFIED SALARIES	58,300
8	10E024 1110 1100 00 000000	10	024	1110	1100	1000	1000	000000	EDUCATION FUND	ELEMENTARY	CERTIFIED SALARIES	68,500
9	10E024 1110 1110 00 000000	10	024	1110	1110	1000	1000	000000	EDUCATION FUND	ELEMENTARY	NON-CERTIFIED SALARIES	50,300
10	10E044 1110 1100 00 000000	10	044	1110	1100	1000	1000	000000	EDUCATION FUND	ELEMENTARY	CERTIFIED SALARIES	1,433,200
11	10E044 1110 1110 00 000000	10	044	1110	1110	1000	1000	000000	EDUCATION FUND	ELEMENTARY	NON-CERTIFIED SALARIES	88,300
12	10E044 1110 1111 00 000000	10	044	1110	1111	1000	1000	000000	EDUCATION FUND	ELEMENTARY	CLERICAL SALARIES	18,600
13	10E097 1110 2110 00 000000	10	097	1110	2110	1000	2000	000000	EDUCATION FUND	ELEMENTARY	RETIREMENT	4,200
14	10E097 1110 2111 00 000000	10	097	1110	2111	1000	2000	000000	EDUCATION FUND	ELEMENTARY	TRS ADDL BOARD PAID	700
15	50E097 1110 2160 00 000000	50	097	1110	2160	1000	2000	000000	MUNICIPAL RETIREMENT &	ELEMENTARY	BD SHARE MEDICARE	1,000
16	10E043 1110 2110 00 000000	10	043	1110	2110	1000	2000	000000	EDUCATION FUND	ELEMENTARY	RETIREMENT	89,900
17	10E043 1110 2111 00 000000	10	043	1110	2111	1000	2000	000000	EDUCATION FUND	ELEMENTARY	TRS ADDL BOARD PAID	14,100
18	10E043 1110 2220 00 000000	10	043	1110	2220	1000	2000	000000	EDUCATION FUND	ELEMENTARY	BD PORTION INSURANCE	110,200
19	10E024 1110 2110 00 000000	10	024	1110	2110	1000	2000	000000	EDUCATION FUND	ELEMENTARY	RETIREMENT	6,800
20	10E024 1110 2111 00 000000	10	024	1110	2111	1000	2000	000000	EDUCATION FUND	ELEMENTARY	TRS ADDL BOARD PAID	1,100
21	10E024 1110 2220 00 000000	10	024	1110	2220	1000	2000	000000	EDUCATION FUND	ELEMENTARY	BD PORTION INSURANCE	16,100
22	10E044 1110 2110 00 000000	10	044	1110	2110	1000	2000	000000	EDUCATION FUND	ELEMENTARY	RETIREMENT	141,500
23	10E044 1110 2111 00 000000	10	044	1110	2111	1000	2000	000000	EDUCATION FUND	ELEMENTARY	TRS ADDL BOARD PAID	22,400
24	10E044 1110 2220 00 000000	10	044	1110	2220	1000	2000	000000	EDUCATION FUND	ELEMENTARY	BD PORTION INSURANCE	182,100
25	50E043 1110 2120 00 000000	50	043	1110	2120	1000	2000	000000	MUNICIPAL RETIREMENT &	ELEMENTARY	BD SHARE IMRF	6,300





## 2. Personnel Roster

17

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	<b>Budgeted Staff</b>															
2													<i>Benefits Detail --&gt;</i>			
3		<b>FIRST NAME</b>	<b>LAST NAME</b>	<b>EE #</b>	<b>POSITION</b>	<b>LOCATION</b>	<b>FY19 FTE COUNT</b>	<b>FY18 SALARY</b>	<b>FY19 BUDGET SALARY</b>	<b>CERTIFIED (Y/N)</b>	<b>TOTAL BENEFITS</b>		<b>MEDICAL CHOICE</b>	<b>MEDICAL PRICE</b>	<b>LIFE COST</b>	<b>DENTAL CHOICE</b>
4		FN-1	LN-1	1	PARA	School A	1.0	\$31,430	\$31,840	N	\$15,070		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
5		FN-2	LN-2	2	TEACHER	School E	1.0	\$44,560	\$45,130	Y	\$11,550		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
6		FN-3	LN-3	3	PARA	School D	1.0	\$21,710	\$28,060	N	\$12,410		MEDICAL HMO SINGI	\$7,541	\$200	DENTAL PPO SINC
7		FN-4	LN-4	4	TEACHER	School B	1.0	\$61,870	\$62,180	Y	\$12,030		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
8		FN-5	LN-5	5	TEACHER	School B	1.0	\$37,220	\$37,700	Y	\$11,330		MEDICAL PPO SINGI	\$9,630	\$200	#N/A
9		FN-6	LN-6	6	PARA	School A	1.0	\$36,120	\$36,590	N	\$15,790		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO FAM
10		FN-7	LN-7	7	SECRETARY	School D	1.0	\$26,980	\$27,330	N	\$14,380		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO FAM
11		FN-8	LN-8	8	PARA	School A	1.0	\$23,390	\$29,100	N	\$14,650		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO FAM
12		FN-9	LN-9	9	TEACHER	School A	1.0	\$57,150	\$57,890	Y	\$11,910		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
13		FN-10	LN-10	10	SOCIAL WORKER	School D	1.0	\$39,160	\$39,670	Y	\$11,390		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
14		FN-11	LN-11	11	TEACHER	School E	1.0	\$36,270	\$36,740	Y	\$11,300		MEDICAL PPO SINGI	\$9,630	\$200	#N/A
15		FN-12	LN-12	12	PARA	School A	1.0	\$28,720	\$29,760	N	\$14,750		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
16		FN-13	LN-13	13	TEACHER	School B	1.0	\$44,560	\$45,130	Y	\$11,550		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
17		FN-14	LN-14	14	PARA	School A	1.0	\$38,700	\$39,200	N	\$16,180		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
18		FN-15	LN-15	15	PARA	School D	1.0	\$32,830	\$33,260	N	\$15,280		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO FAM
19		FN-16	LN-16	16	TEACHER	School E	1.0	\$58,760	\$59,520	Y	\$11,960		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
20		FN-17	LN-17	17	TEACHER	School D	1.0	\$52,030	\$52,700	Y	\$11,760		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
21		FN-18	LN-18	18	DATA ANALYST	Central Office	1.0	\$59,380	\$61,380	N	\$19,540		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
22		FN-19	LN-19	19	NURSE	School A	0.5	\$0	\$32,500	N	\$9,980		MEDICAL PPO SINGI	\$4,751	\$100	DENTAL PPO SINC
23		FN-20	LN-20	20	NURSE	School B	0.5	\$0	\$32,500	N	\$9,980		MEDICAL PPO SINGI	\$4,751	\$100	DENTAL PPO SINC
24		FN-21	LN-21	21	TEACHER		1.0	\$63,330	\$64,150	Y	\$12,090		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
25		FN-22	LN-22	22	SECRETARY		1.0	\$32,920	\$33,350	N	\$15,300		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO FAM



### 3. Site-Level Enrollment

18

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	<b>Budgeted Enrollment</b>																
2																	
3		PreK	Kdg	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	School	Total
4	School A	130															130
5	School B		160	150	150	150											610
6	School C						140	130	150								420
7	School D									170	180						350
8	School E											170	140	140	130		580
9	District Total	130	160	150	150	150	140	130	150	170	180	170	140	140	130		2090
10																	



# How can you estimate site-based expenditures?

19

## Step 1

Remove easily identifiable exclusions from Full-Year Financials

## Step 2

Sum up the Full-Year Financials by major cost category, ensuring total salaries/benefits are identified

## Step 3

Using the roster, assign all personnel and their associated salaries/benefits costs to their site or to the central bucket

## Step 4

Calculate the percentage of salaries/benefits that belongs to each school and to central, then apply those percentages to total salaries/benefits in the Full-Year Financials\*

## Step 5

Optional: For any non-personnel expenditures that are significant and easily identifiable as attributed to one or more sites, allocate to those sites

## Step 6

Allocate all other expenses (including central salaries/benefits) on a per-pupil basis to all sites



# Step 1: Remove easily identifiable exclusions from Full-Year Financials

20

	A	B	C	D	E	F	G	H	I	K	L	M				
1	Example District															
2	FY19 Budget - line item detail															
3																
4																
5	FDTLOC	FUNC	OBJ	SJ	FD	LOC	FUNC	OBJ	FUNC (round)	OBJ (round)	Source	FD name	FUNC name	OBJ name	FY19 Budget Amount	
930	30E000	5140	6000	00	000000	30	000	5140	6000	5000	6000	000000	DEBT SERVICE FUND	INTEREST BUILDING BOND & INT.	DUES/FEES/MEMBERSHIPS	\$50,000
931	30E000	5200	6000	00	000000	30	000	5200	6000	5000	6000	000000	DEBT SERVICE FUND	DEBT SERVICES-BOND RETIREMENT	DUES/FEES/MEMBERSHIPS	\$1,500,000
932	30E000	5900	6000	00	000000	30	000	5900	6000	5000	6000	000000	DEBT SERVICE FUND	FEES BUILDING BOND & INTEREST	DUES/FEES/MEMBERSHIPS	\$15,000
933																

## Example: Removing planned expenditures associated with Fund 30: Debt Service Fund

By referring to the Guidance Document to understand which expenditures are to be excluded from site-based expenditure reporting, the user can filter on the general ledger or budget line item detail to identify these expenditures (filter by fund or function number, for example). The user can then either manually delete the Excel row associated with the expenditures or change the budgeted value to \$0.

**Tip:** Breaking apart the account string by area (like in the example above) makes filtering easier.



# Reminder: What expenditures should be excluded?

21

All district expenditures should be included in the numerator within either (A) site-level expenditures or (B) site's proportional share of district's centralized expenditures, except the following **exclusions from Expenditure Reporting**:

1. Fund 30: Bond and Interest Fund (Debt Service Fund)
2. Fund 60: Site and Construction/Capital Improvements Fund
3. Fund 70: Working Cash Fund
4. Fund 90: Fire Prevention and Safety Fund
5. Function 1115: Tuition Payments to Charter Schools
6. Function 1300: Adult/Continuing Education Programs
7. Function 3000: Community Services
8. Functions 4130, 4230, and 4330: Payments to Other Governmental Agencies for Adult/Continuing Education Programs
9. Function 5000: Debt Services
10. Object 500: Capital Outlay except for those in Fund 10 (Education), which should be included
11. Legacy Pension Obligations

The intent behind these exclusions is to:

1. Reflect only expenditures for Pre-K through 12<sup>th</sup> grade students being served or placed by the LEA
2. Reflect expenditures that are largely ongoing, normal course resource allocations

*ISBE recognizes that LEAs may have different accounting coding. In this case, LEAs should exclude costs that meet the intent outlined above.*



# How can you estimate site-based expenditures?

22

## Step 1

Remove easily identifiable exclusions from Full-Year Financials

## Step 2

Sum up the Full-Year Financials by major cost category, ensuring total salaries/benefits are identified

## Step 3

Using the roster, assign all personnel and their associated salaries/benefits costs to their site or to the central bucket

## Step 4

Calculate the percentage of salaries/benefits that belongs to each school and to central, then apply those percentages to total salaries/benefits in the Full-Year Financials\*

## Step 5

Optional: For any non-personnel expenditures that are significant and easily identifiable as attributed to one or more sites, allocate to those sites

## Step 6

Allocate all other expenses (including central salaries/benefits) on a per-pupil basis to all sites



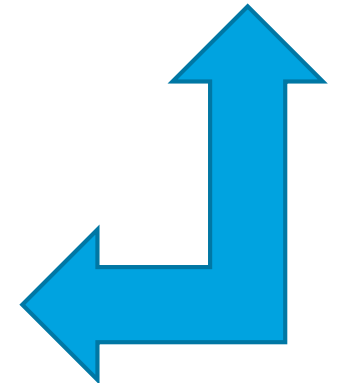
## Step 2: Sum up the Full-Year Financials by major cost category, ensuring total salaries/benefits are identified

23

	A	B	C	D	E	F	G	H	I	K
1	Example District									
2	FY19 Budget - line item detail									
3										
4	FDTLOC FUNC OBJ SJ	FD	LOC	FUNC	OBJ	FUNC (round)	OBJ (round)	Source	FD name	FUNC name
5	10E097 1110 1200 00 000000	10	097	1110	1200	1000	1000	000000	EDUCATION FUND	ELEMENTARY
6	10E043 1110 1100 00 000000	10	043	1110	1100	1000	1000	000000	EDUCATION FUND	ELEMENTARY
7	10E043 1110 1110 00 000000	10	043	1110	1110	1000	1000	000000	EDUCATION FUND	ELEMENTARY
8	10E024 1110 1100 00 000000	10	024	1110	1100	1000	1000	000000	EDUCATION FUND	ELEMENTARY
9	10E024 1110 1110 00 000000	10	024	1110	1110	1000	1000	000000	EDUCATION FUND	ELEMENTARY
10	10E044 1110 1100 00 000000	10	044	1110	1100	1000	1000	000000	EDUCATION FUND	ELEMENTARY
11	10E044 1110 1110 00 000000	10	044	1110	1110	1000	1000	000000	EDUCATION FUND	ELEMENTARY
12	10E044 1110 1111 00 000000	10	044	1110	1111	1000	1000	000000	EDUCATION FUND	ELEMENTARY
13	10E097 1110 2110 00 000000	10	097	1110	2110	1000	2000	000000	EDUCATION FUND	ELEMENTARY
14	10E097 1110 2111 00 000000	10	097	1110	2111	1000	2000	000000	EDUCATION FUND	ELEMENTARY
15	50E097 1110 2160 00 000000	50	097	1110	2160	1000	2000	000000	MUNICIPAL RETIREMENT &	ELEMENTARY
16	10E043 1110 2110 00 000000	10	043	1110	2110	1000	2000	000000	EDUCATION FUND	ELEMENTARY
17	10E043 1110 2111 00 000000	10	043	1110	2111	1000	2000	000000	EDUCATION FUND	ELEMENTARY
18	10E043 1110 2220 00 000000	10	043	1110	2220	1000	2000	000000	EDUCATION FUND	ELEMENTARY
19	10E024 1110 2110 00 000000	10	024	1110	2110	1000	2000	000000	EDUCATION FUND	ELEMENTARY
20	10E024 1110 2111 00 000000	10	024	1110	2111	1000	2000	000000	EDUCATION FUND	ELEMENTARY
21	10E024 1110 2220 00 000000	10	024	1110	2220	1000	2000	000000	EDUCATION FUND	ELEMENTARY
22	10E044 1110 2110 00 000000	10	044	1110	2110	1000	2000	000000	EDUCATION FUND	ELEMENTARY
23	10E044 1110 2111 00 000000	10	044	1110	2111	1000	2000	000000	EDUCATION FUND	ELEMENTARY
24	10E044 1110 2220 00 000000	10	044	1110	2220	1000	2000	000000	EDUCATION FUND	ELEMENTARY
25	50E043 1110 2120 00 000000	50	043	1110	2120	1000	2000	000000	MUNICIPAL RETIREMENT &	ELEMENTARY

By Object Code (after exclusions)		
(100)	Salaries	\$11,663,200
(200)	Employee Benefits	\$3,237,100
(300)	Purchased Services	\$3,252,400
(400)	Supplies & Materials	\$979,300
(500)	Capital Outlay	\$74,700
(600)	Other Objects	\$50,400
(700)	Non-Capitalized Equipment	\$74,600
(800)	Termination Benefits	\$0
	<b>Total</b>	<b>\$19,331,700</b>

NON-CERTIFIED SALARIES	88,300
CLERICAL SALARIES	18,600
RETIREMENT	4,200
TRS ADDL BOARD PAID	700
BD SHARE MEDICARE	1,000
RETIREMENT	89,900
TRS ADDL BOARD PAID	14,100
BD PORTION INSURANCE	110,200
RETIREMENT	6,800
TRS ADDL BOARD PAID	1,100
BD PORTION INSURANCE	16,100
RETIREMENT	141,500
TRS ADDL BOARD PAID	22,400
BD PORTION INSURANCE	182,100
BD SHARE IMRF	6,300





# How can you estimate site-based expenditures?

24

## Step 1

Remove easily identifiable exclusions from Full-Year Financials

## Step 2

Sum up the Full-Year Financials by major cost category, ensuring total salaries/benefits are identified

## Step 3

Using the roster, assign all personnel and their associated salaries/benefits costs to their site or to the central bucket

## Step 4

Calculate the percentage of salaries/benefits that belongs to each school and to central, then apply those percentages to total salaries/benefits in the Full-Year Financials\*

## Step 5

Optional: For any non-personnel expenditures that are significant and easily identifiable as attributed to one or more sites, allocate to those sites

## Step 6

Allocate all other expenses (including central salaries/benefits) on a per-pupil basis to all sites





# Step 3: Using the roster, assign all personnel and their associated salaries/benefits costs to their site or to the central bucket

25

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	<b>Budgeted Staff</b>															
2													<b>Benefits Detail --&gt;</b>			
3		<b>FIRST NAME</b>	<b>LAST NAME</b>	<b>EE #</b>	<b>POSITION</b>	<b>LOCATION</b>	<b>FY19 FTE COUNT</b>	<b>FY18 SALARY</b>	<b>FY19 BUDGET SALARY</b>	<b>CERTIFIED (Y/N)</b>	<b>TOTAL BENEFITS</b>		<b>MEDICAL CHOICE</b>	<b>MEDICAL PRICE</b>	<b>LIFE COST</b>	<b>DENTAL CHOICE</b>
4		FN-1	LN-1	1	PARA	School A	1.0	\$31,430	\$31,840	N	\$15,070		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
5		FN-2	LN-2	2	TEACHER	School E	1.0	\$44,560	\$45,130	Y	\$11,550		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
6		FN-3	LN-3	3	PARA	School D	1.0	\$21,710	\$28,060	N	\$12,410		MEDICAL HMO SING	\$7,541	\$200	DENTAL PPO SINC
7		FN-4	LN-4	4	TEACHER	School B	1.0	\$61,870	\$62,180	Y	\$12,030		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
8		FN-5	LN-5	5	TEACHER	School B	1.0	\$37,220	\$37,700	Y	\$11,330		MEDICAL PPO SINGI	\$9,630	\$200	#N/A
9		FN-6	LN-6	6	PARA	School A	1.0	\$36,120	\$36,590	N	\$15,790		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO FAM
10		FN-7	LN-7	7	SECRETARY	School D	1.0	\$26,980	\$27,330	N	\$14,380		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO FAM
11		FN-8	LN-8	8	PARA	School A	1.0	\$23,390	\$29,100	N	\$14,650		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO FAM
12		FN-9	LN-9	9	TEACHER	School A	1.0	\$57,150	\$57,890	Y	\$11,910		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
13		FN-10	LN-10	10	SOCIAL WORKER	School D	1.0	\$39,160	\$39,670	Y	\$11,390		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
14		FN-11	LN-11	11	TEACHER	School E	1.0	\$36,270	\$36,740	Y	\$11,300		MEDICAL PPO SINGI	\$9,630	\$200	#N/A
15		FN-12	LN-12	12	PARA	School A	1.0	\$28,720	\$29,760	N	\$14,750		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
16		FN-13	LN-13	13	TEACHER	School B	1.0	\$44,560	\$45,130	Y	\$11,550		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
17		FN-14	LN-14	14	PARA	School A	1.0	\$38,700	\$39,200	N	\$16,180		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
18		FN-15	LN-15	15	PARA	School D	1.0	\$32,830	\$33,260	N	\$15,280		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO FAM
19		FN-16	LN-16	16	TEACHER	School E	1.0	\$58,760	\$59,520	Y	\$11,960		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
20		FN-17	LN-17	17	TEACHER	School D	1.0	\$52,030	\$52,700	Y	\$11,760		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
21		FN-18	LN-18	18	DATA ANALYST	Central Office	1.0	\$59,380	\$61,380	N	\$19,540		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
22		FN-19	LN-19	19	NURSE	School A	0.5	\$0	\$32,500	N	\$9,980		MEDICAL PPO SINGI	\$4,751	\$100	DENTAL PPO SINC
23		FN-20	LN-20	20	NURSE	School B	0.5	\$0	\$32,500	N	\$9,980		MEDICAL PPO SINGI	\$4,751	\$100	DENTAL PPO SINC
24		FN-21	LN-21	21	TEACHER		1.0	\$63,330	\$64,150	Y	\$12,090		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
25		FN-22	LN-22	22	SECRETARY		1.0	\$32,920	\$33,350	N	\$15,300		MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO FAM



# How can you estimate site-based expenditures?

26

## Step 1

Remove easily identifiable exclusions from Full-Year Financials

## Step 2

Sum up the Full-Year Financials by major cost category, ensuring total salaries/benefits are identified

## Step 3

Using the roster, assign all personnel and their associated salaries/benefits costs to their site or to the central bucket

## Step 4

Calculate the percentage of salaries/benefits that belongs to each school and to central, then apply those percentages to total salaries/benefits in the Full-Year Financials\*

## Step 5

Optional: For any non-personnel expenditures that are significant and easily identifiable as attributed to one or more sites, allocate to those sites

## Step 6

Allocate all other expenses (including central salaries/benefits) on a per-pupil basis to all sites



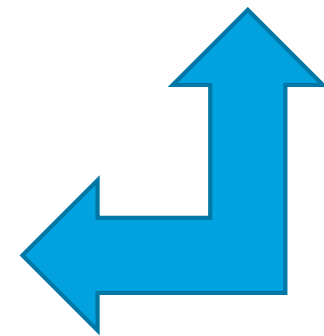
## Step 4: Calculate the percentage of total salaries/benefits that belongs to each school and to central, then apply those percentages to total salaries/benefits in the Full-Year Financials

27

	A	B	C	D	E	F	G	H	I	J
1	<b>Budgeted Staff</b>									
2										
3		<b>FIRST NAME</b>	<b>LAST NAME</b>	<b>EE #</b>	<b>POSITION</b>	<b>LOCATION</b>	<b>FY19 FTE COUNT</b>	<b>FY18 SALARY</b>	<b>FY19 BUDGET SALARY</b>	<b>CERTI (Y/N)</b>
4	FN-1	LN-1	1	PARA	School A		1.0	\$31,430	\$31,840	N
5	FN-2	LN-2	2	TEACHER	School E		1.0	\$44,560	\$45,130	Y
6	FN-3	LN-3	3	PARA	School D		1.0	\$21,710	\$28,060	N
7	FN-4	LN-4	4	TEACHER	School B		1.0	\$61,870	\$62,180	Y
8	FN-5	LN-5	5	TEACHER	School B		1.0	\$37,220	\$37,700	Y
9	FN-6	LN-6	6	PARA	School A		1.0	\$36,120	\$36,590	N
10	FN-7	LN-7	7	SECRETARY	School D		1.0	\$26,980	\$27,330	N
11	FN-8	LN-8	8	PARA	School A		1.0	\$23,390	\$29,100	N
12	FN-9	LN-9	9	TEACHER	School A		1.0	\$57,150	\$57,890	Y
13	FN-10	LN-10	10	SOCIAL WORKER	School D		1.0	\$39,160	\$39,670	Y
14	FN-11	LN-11	11	TEACHER	School E		1.0	\$36,270	\$36,740	Y
15	FN-12	LN-12	12	PARA	School A		1.0	\$28,720	\$29,760	N
16	FN-13	LN-13	13	TEACHER	School B		1.0	\$44,560	\$45,130	Y
17	FN-14	LN-14	14	PARA	School A		1.0	\$38,700	\$39,200	N
18	FN-15	LN-15	15	PARA	School D		1.0	\$32,830	\$33,260	N
19	FN-16	LN-16	16	TEACHER	School E		1.0	\$58,760	\$59,520	Y
20	FN-17	LN-17	17	TEACHER	School D		1.0	\$52,030	\$52,700	Y
21	FN-18	LN-18	18	DATA ANALYST	Central Office		1.0	\$59,380	\$61,380	N
22	FN-19	LN-19	19	NURSE	School A		0.5	\$0	\$32,500	N
23	FN-20	LN-20	20	NURSE	School B		0.5	\$0	\$32,500	N
24	FN-21	LN-21	21	TEACHER			1.0	\$63,330	\$64,150	Y
25	FN-22	LN-22	22	SECRETARY			1.0	\$32,920	\$33,350	N

	Total Salaries	% to Total - Salaries	Total Benefits	% to Total - Benefits
<b>School A</b>	\$466,528	4%	\$194,226	6%
<b>School B</b>	\$2,915,800	25%	\$776,904	24%
<b>School C</b>	\$2,449,272	21%	\$647,420	20%
<b>School D</b>	\$1,516,216	13%	\$485,565	15%
<b>School E</b>	\$3,149,064	27%	\$809,275	25%
<b>Central Office</b>	\$1,166,320	10%	\$323,710	10%
<b>District Total</b>	<b>\$11,663,200</b>	<b>100%</b>	<b>\$3,237,100</b>	<b>100%</b>

\$14,650	MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO FAM
\$11,910	MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
\$11,390	MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
\$11,300	MEDICAL PPO SINGI	\$9,630	\$200	#N/A
\$14,750	MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
\$11,550	MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
\$16,180	MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
\$15,280	MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO FAM
\$11,960	MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
\$11,760	MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
\$19,540	MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
\$9,980	MEDICAL PPO SINGI	\$4,751	\$100	DENTAL PPO SINC
\$9,980	MEDICAL PPO SINGI	\$4,751	\$100	DENTAL PPO SINC
\$12,090	MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO SINC
\$15,300	MEDICAL PPO SINGI	\$9,630	\$200	DENTAL PPO FAM



# How can you estimate site-based expenditures?

28

## Step 1

Remove easily identifiable exclusions from Full-Year Financials

## Step 2

Sum up the Full-Year Financials by major cost category, ensuring total salaries/benefits are identified

## Step 3

Using the roster, assign all personnel and their associated salaries/benefits costs to their site or to the central bucket

## Step 4

Calculate the percentage of salaries/benefits that belongs to each school and to central, then apply those percentages to total salaries/benefits in the Full-Year Financials\*

## Step 5

Optional: For any non-personnel expenditures that are significant and easily identifiable as attributed to one or more sites, allocate to those sites

## Step 6

Allocate all other expenses (including central salaries/benefits) on a per-pupil basis to all sites



## Step 5: Optional: For any non-personnel expenditures that are significant and easily identifiable as attributed to one or more sites, allocate to those sites

29

FDTLOC FUNC OBJ SJ	FD	LOC	FUNC	OBJ	FUNC (round )	OBJ (round )	Source	FD name	FUNC name	OBJ name	FY19 Budget Amount
10E068 1500 4000 00 000000	10	068	1500	4000	1000	4000	000000	EDUCATION FUND	ATHLETIC PROGRAMS	SUPPLIES AND MATERIALS	100
10E070 1500 4000 00 000000	10	070	1500	4000	1000	4000	000000	EDUCATION FUND	ATHLETIC PROGRAMS	SUPPLIES AND MATERIALS	1,800
10E071 1500 4000 00 000000	10	071	1500	4000	1000	4000	000000	EDUCATION FUND	ATHLETIC PROGRAMS	SUPPLIES AND MATERIALS	100
10E072 1500 4000 00 000000	10	072	1500	4000	1000	4000	000000	EDUCATION FUND	ATHLETIC PROGRAMS	SUPPLIES AND MATERIALS	-
10E073 1500 4000 00 000000	10	073	1500	4000	1000	4000	000000	EDUCATION FUND	ATHLETIC PROGRAMS	SUPPLIES AND MATERIALS	200
10E075 1500 4000 00 000000	10	075	1500	4000	1000	4000	000000	EDUCATION FUND	ATHLETIC PROGRAMS	SUPPLIES AND MATERIALS	100
10E077 1500 4000 00 000000	10	077	1500	4000	1000	4000	000000	EDUCATION FUND	ATHLETIC PROGRAMS	SUPPLIES AND MATERIALS	100
10E079 1500 4000 00 000000	10	079	1500	4000	1000	4000	000000	EDUCATION FUND	ATHLETIC PROGRAMS	SUPPLIES AND MATERIALS	100
10E060 1500 4000 00 000000	10	060	1500	4000	1000	4000	000000	EDUCATION FUND	ATHLETIC PROGRAMS	SUPPLIES AND MATERIALS	3,600
10E060 1500 4002 00 000000	10	060	1500	4002	1000	4000	000000	EDUCATION FUND	ATHLETIC PROGRAMS	SUPPLIES	22,800
10E060 1500 5400 00 000000	10	060	1500	5400	1000	5000	000000	EDUCATION FUND	ATHLETIC PROGRAMS	CAPITAL OUTLAY	23,700
10E074 1500 7400 00 000000	10	074	1500	7400	1000	7000	000000	EDUCATION FUND	ATHLETIC PROGRAMS	NON CAPITALIZED EQUIPMEN	2,000

\$151k to School E

**Example:** This example district has Athletic Programs that are specifically associated with School E (High School) and are easily identifiable. The total non-personnel dollars can be pulled out of the total remaining and assigned specifically to School E. These dollars would then be excluded from the per-pupil allocation in Step 6.



# How can you estimate site-based expenditures?

30

## Step 1

Remove easily identifiable exclusions from Full-Year Financials

## Step 2

Sum up the Full-Year Financials by major cost category, ensuring total salaries/benefits are identified

## Step 3

Using the roster, assign all personnel and their associated salaries/benefits costs to their site or to the central bucket

## Step 4

Calculate the percentage of salaries/benefits that belongs to each school and to central, then apply those percentages to total salaries/benefits in the Full-Year Financials\*

## Step 5

Optional: For any non-personnel expenditures that are significant and easily identifiable as attributed to one or more sites, allocate to those sites

## Step 6

Allocate all other expenses (including central salaries/benefits) on a per-pupil basis to all sites

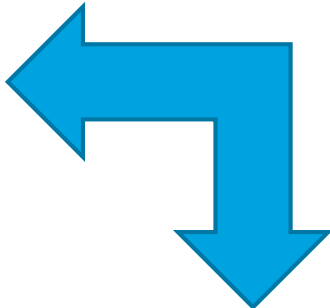




# Step 6: Allocate all other expenses (including central salaries/benefits) on a per-pupil basis

31

Expenditures Excluding School-Level Staff and Other Location-Specific Expenditures		Total \$	Per Pupil (divide by 2,025)
(100)	Central Office Salaries	\$1,166,320	\$576
(200)	Central Office Employee Benefits	\$323,710	\$160
(300)	Purchased Services	\$3,252,400	\$1,606
(400)	Supplies & Materials	\$828,300	\$409
(500)	Capital Outlay (Fund 10)	\$74,700	\$37
(600)	Other Objects	\$50,400	\$25
(700)	Non-Capitalized Equipment	\$74,600	\$37
(800)	Termination Benefits	\$0	\$0
Total		\$5,770,430	\$2,850



		School A	School B	School C	School D	School E	District Total
a	Total Enrollment	65	610	420	350	580	2,025
b	Expenditures to Allocate (Per Pupil)	\$2,850	\$2,850	\$2,850	\$2,850	\$2,850	\$2,850
c = a x b	Per Pupil Expenditure Allocation	\$185,224	\$1,738,253	\$1,196,830	\$997,358	\$1,652,765	\$5,770,430

\*Note: School A enrollment is PreK counted as 1/2 student

Reminder: These are the expenditures remaining after pulling out school-level salaries and benefits expenditures (and other site-specific expenditures, if applicable)

# Outcomes

32

- Total expenditures by school
- Enrollment by school
- Per Pupil by school

		School A	School B	School C	School D	School E	District Total
<b>a</b>	Total Enrollment	65	610	420	350	580	2,025
<b>b</b>	School-Level Staff Salaries (Step 4)	\$466,528	\$2,915,800	\$2,449,272	\$1,516,216	\$3,149,064	\$10,496,880
<b>c</b>	School-Level Staff Benefits (Step 4)	\$194,226	\$776,904	\$647,420	\$485,565	\$809,275	\$2,913,390
<b>d</b>	Optional Location-Specific Exp (Step 5)					\$151,000	\$151,000
<b>e</b>	Other Expenditures Allocated (Step 6)	\$185,224	\$1,738,253	\$1,196,830	\$997,358	\$1,652,765	\$5,770,430
<b>f = b + c + d + e</b>	Total Site-Based Expenditures	<b>\$845,978</b>	<b>\$5,430,957</b>	<b>\$4,293,522</b>	<b>\$2,999,139</b>	<b>\$5,762,104</b>	<b>\$19,331,700</b>
<b>g = f / a</b>	Per Pupil Site-Based Expenditures	<b>\$13,015</b>	<b>\$8,903</b>	<b>\$10,223</b>	<b>\$8,569</b>	<b>\$9,935</b>	<b>\$9,547</b>





# Recap: How can you estimate site-based expenditures?

33

## Step 1

Remove easily identifiable exclusions from Full-Year Financials

## Step 2

Sum up the Full-Year Financials by major cost category, ensuring total salaries/benefits are identified

## Step 3

Using the roster, assign all personnel and their associated salaries/benefits costs to their site or to the central bucket

## Step 4

Calculate the percentage of salaries/benefits that belongs to each school and to central, then apply those percentages to total salaries/benefits in the Full Year Financials

## Step 5

Optional: For any non-personnel expenditures that are significant and easily identifiable as attributed to one or more sites, allocate to those sites

## Step 6

Allocate all other expenses (including central salaries/benefits) on a per pupil basis to all sites



# Limitations of this analysis

34

## **This analysis DOES:**

- Provide a directional view of site-level expenditures for planning purposes
- Provide an additional tool for understanding intra-district expenditure equity
- Provide advanced notice of any potential major communications issues

## **This analysis DOES NOT:**

- Comply with ESSA or ISBE Site-Based Expenditure Reporting
  - ESSA requires FY19 Actual expenditures (not FY18 or Budget)
  - ESSA requires site-specific personnel and non-personnel expenditures to be allocated to sites; this approach is a directional approximation
  - Does not disaggregate funding source
  - Other various requirements in the Guidance
- Change anything in the Reporting Guidance or add any additional requirements
  - Refer to the Guidance at [www.isbe.net/essa](http://www.isbe.net/essa) for details
- Require or request any changes to district budgeting practices



# Using this analysis



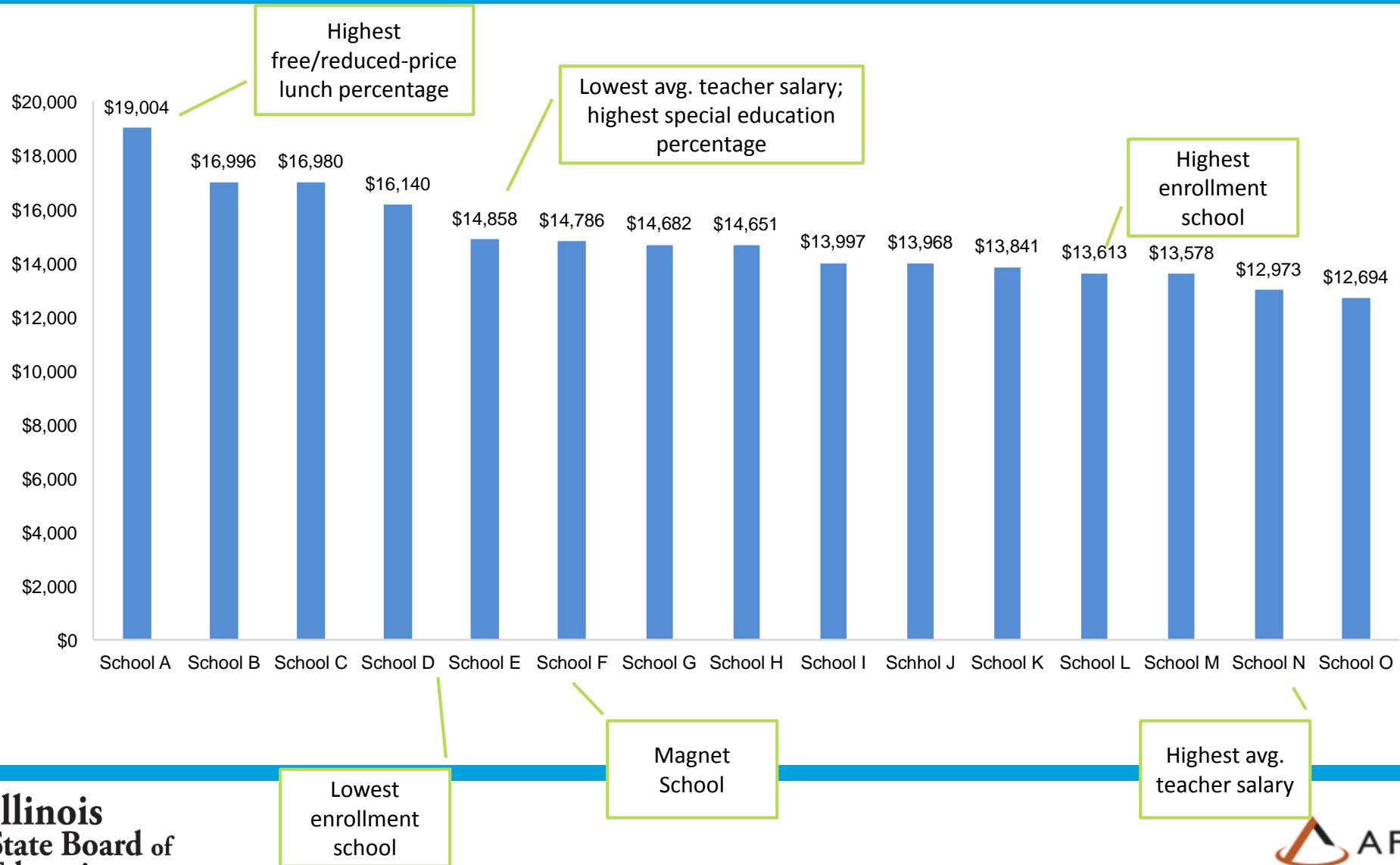
# You've completed this analysis. Now what?

36

- This analysis is a recommended activity in the ***Suggested District Implementation Timeline*** (resource available at [www.isbe.net/essa](http://www.isbe.net/essa), under “Site-Based Expenditure Reporting”)
- The outcomes of this analysis can support other recommended activities in the Timeline, notably ***fostering dialogue*** among senior leadership on the implications of site-based expenditure reporting
  - The resource “Introductory Discussion Facilitation for District Leadership Teams” can be used as a primer for this conversation
  - Reminder: the anticipated value in this early, directional analysis is to support evaluation of per-pupil equity internally, before reporting is released, and consider if changes should be made and/or for early insight for messaging purposes

# What if our district's site-level per-pupil data looked like this?

37



Illinois  
State Board of  
Education



# Guiding Questions for Discussion

38

- What may **these data tell us** as a district?
- What **contextual data would be helpful** alongside this data?
- What **opportunities do these data provide** for our district?
- What **future discussions might be valuable for our district** in advance of this reporting on state and school report cards?
- What **communications work** should our district consider planning?



# For further information

39

- See resources available at ~~[www.isbe.net/essa](http://www.isbe.net/essa)~~ under “~~Site-Based Expenditure Reporting~~” [www.isbe.net/site-based](http://www.isbe.net/site-based) (*new even since we originally recorded this webinar!*)
- Questions to Sara R. Shaw, Senior Manager, Fiscal & Academic Solvency at the State Board of Education: [sshaw@isbe.net](mailto:sshaw@isbe.net)

