

## School-level Per-Pupil Expenditure Reporting

### What are School-level Per-Pupil Expenditures?

School-level per-pupil expenditures are local education agency (LEA) actual personnel and actual non-personnel operating expenditures directly attributed to schools or allocated to schools based on certain criteria and reported as a per-pupil or per-student amount. The school-level per-pupil data can vary across LEAs and within LEAs due to many factors, including the number of students enrolled in the school, specific school-based programs, and the experience level of staff at the school.

### Why is this information important?

The data can be another tool or resource for school leaders, parents, policymakers, and the public to better understand the factors involved in education funding. The data can show the variation in costs based on the needs of students served in a particular school. The data can show the impact of more experienced teachers versus new teachers on school-level costs. The Federal Every Student Succeeds Act (ESSA) requires all states to publish actual per-pupil expenditures, disaggregated by source of funds (federal and State/local) for all schools and school districts in the State. Maryland school districts followed a standard methodology to develop the school-level per-pupil expenditure data that MSDE is reporting.

### How is the data calculated?

Maryland's school-level per-pupil expenditure methodology includes expenditures connected to students and allocates expenditures to schools based on the type of expenditure and the most appropriate denominator (number of students). Expenditures reported in the instruction (including salaries and materials), special education, maintenance, pupil personnel, transportation, and food services State Categories are included in the calculation.

The LEA level data is the sum of all district-wide (central office) expenditures by source of funds (federal or State/local) divided by the total enrollment.

The school-level per-pupil expenditure amount by source includes the school's share of the district-wide costs. Therefore, the individual school-level per-pupil expenditure amounts will not sum to the LEA per-pupil expenditure total.

### Can this data be used to compare schools?

Per-pupil expenditure data do not always allow for accurate direct comparisons, because factors can vary widely from school-to-school.

Those factors include the number of students in the school, the experience level of the staff (long-serving, experienced employees have higher salaries), and the existence of school-based programs (e.g., does the school have a Title I designation or does the school have a special program for an identified group of students?).

### Where can I find the per-pupil expenditures for my school?

The per-pupil expenditure data can be found on the Maryland Report Card MdReportCard.org. To see the expenditure data for your school, visit your school's report page and click on the Demographics tab. Select Per Pupil Expenditures on the left hand side.

