

Commission on School Funding

**Subcommittee on Monitoring and
Reporting**

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WestEd-led Topics of Discussion

- **Emerging Considerations for Reporting Requirements**
- **Exemplars of Monitoring and Reporting**
- **Identifying levels of effort**
- **Identifying strategies for implementation**

Emerging Considerations for Reporting Requirements

Emerging Consideration #1

- **Reporting timelines can be adjusted to be more:**
 - feasible,
 - economical, and
 - useful.

SB543 Reporting Requirements: October 1

Currently Due October 1

Per pupil funding (total funds received as adjusted base/ number of pupils enrolled)*

Per pupil funding by category of pupils (funds received as a weighted formula/number of pupils in that category)*

Supplies/materials/equipment/textbooks per pupil expenditures*

Number of persons employed, including subcategories*

Description of personnel in previous year*

Anticipated changes to personnel in the following year*

Number of staff dedicated to services for each subcategory of students*

Professional development provided to each teacher*

*school and district level

SB543 Reporting Requirements: November 1

Currently Due November 1

Actual expenditures for previous year

Amount paid for health insurance

Amount paid to employees for supplemental duties

Proposed expenditure for current year

Number of licensed and non-licensed full-and part-time positions separated by fund in this year and previous (due annually for ESSA)

Salaries of licensed/non-licensed full- and part-time positions categorized by position, by fund in this year and previous

Amount of salary of each licensed employee during the year

Schedule of salaries for licensed employees and explanation of negotiations

Number of employees whose salary increased pursuant to NRS 391.161, 391.162 or 391.163 for the current and preceding fiscal years.

Rates for fringe benefits, excluding health insurance for licensed employees

Number of employees paid for supplemental duties

Number of employees eligible for health insurance

Describe of progress of charter in achieving its mission and goals

SB543 Reporting Requirements: Nov. 30

Currently Due November 30

Average per pupil expenditure per program or service that was funded by Victory school program

Amount of money distributed to each Victory school

Describe programs/services for how Victory school money was spent

Identify schools to which money was distributed for Victory Schools

Number of pupils who participated in Victory school programs/ services

SB543 Reporting Requirements: Feb. 1

Currently Due February 1

Records and inventory controls

Capital improvements owned, leased, or operated by the charter school or university school for profoundly gifted pupils

SB543 Reporting Requirements: June 1

Currently Due June 1

Average per child expenditure per program or service that was funded by Zoom school program

Amount of money distributed to each Zoom school

Describe programs/service for how Zoom school money was spent

Identification of schools that received money from the school district or a grant of money from the Department for Zoom schools

Number of pupils who participated in Zoom school programs/services

SB543 Reporting Requirements: Sept. 30

Currently Due September 30

Equitable distribution of teachers and resources plan (per ESSA)

Overall performance rating of the employee under the statewide performance evaluation system, and the criteria for making the designation (per ESSA 9/30, per SB543 annually)

Number of students in each subcategory¹

Percentage of students with learning plans

1 – American Indian, African American, Hispanic, Asian, Pacific Islander, Mixed Races, Caucasian, Students with Disabilities, English Learners, Economically Disadvantaged

SB543 Reporting Requirements: Variable

Currently Due on Variable Dates	
If the ending balance of the general fund of a school district has declined for 3 consecutive years, a written explanation of the cause of the decline.	As needed
Designated assignment of the employee	Annually
Technological facilities and equipment	Annually
Average daily enrollment	Quarterly
Pupil count (due 10/1 for SB543)	Quarterly for NRS 387.304
Students enrolled in the district	Annually for ESSA
Data reported by each school district pursuant to NRS 388.710 that is used to measure the effectiveness of the implementation of a plan developed by each school district to reduce the pupil-teacher ratio as required by NRS 388.720.	Quarterly
Pupils that receive free and/or reduced-price breakfast or lunches	Annually
Career and technical education	Annually
Curriculum	Annually
Remedial and special programs	Annually
District communication and parental involvement	Annually

Emerging Consideration #2

- **Some consolidation can be made in the ways in which students and staff are counted.**

SB543 Reporting Requirements: Student Counts

Requirements for Student Counts	From Whom?	By when?
Average Daily Enrollment	District	Quarterly
Pupil Count	District and School	October 1/ Quarterly in accordance with NRS 387.304

SB543 Reporting Requirements: Student Category

Requirements for Student Counts	From Whom?	By when?
Number of students in each subcategory ¹	District	Sept. 30 in accordance with ESSA
Pupils that receive free and/or reduced priced breakfast or lunches	District	Annual in accordance with ESSA
Number of students in subcategories divided by severity of need ²	District and School	October 1
Percentage of students with learning plans	District	Sept. 30 in accordance with ESSA

1 – American Indian, African American, Hispanic, Asian, Pacific Islander, Mixed Races, Caucasian, Students with Disabilities, English Learners, Economically Disadvantaged

2 - Pupils with disabilities, pupils who are English learners, at-risk pupils and gifted and talented pupils

SB543 Reporting Requirements: Staff Counts

Requirements for Staff Counts	From Whom?	By when?
Number of licensed and non-licensed full-and part-time positions separated by fund in this year and previous ¹	District/ Charter	11/1 for SB543I; Annually for ESSA
Number of persons employed, including subcategories	District / School	10/1
Designated assignment ² of the employee	District	Annually for SB543 and ESSA
Description of personnel in previous year	District/ School	10/1
Anticipated changes to personnel in the following year	District/ School	10/1
Number of staff dedicated to services for each subcategory of students ³	District/ School	10/1
Number of staff paid	District	No date for NRS 387.303

1 – Categorized by instruction, administrative, instructional support or other personnel

2 – Categorized by instruction, administrative, instructional support and other personnel

3 – That term is defined by the Department

Emerging Consideration #3

Raw data can be collected from schools and districts to allow for consistent centralized calculations of required information.

SB543 Reporting Requirements: Calculations 1

Reporting Requirements	Simplest raw data to calculate	Information needed to calculate
<p>Per pupil funding (total funds received as adjusted base/ number of pupils enrolled) by school and by district</p>	<ul style="list-style-type: none"> • Total funds received by source and distributed to school • Total funds received by source and distributed for “central services” • Number of pupils enrolled in each school 	<ul style="list-style-type: none"> • Definition of “central service” • Fund sources included in adjusted base • Fund sources not included in adjusted base • Common calculation of pupil enrollment
<p>Per pupil funding by category of pupils (funds received as a weighted formula/number of pupils in that category by school and by district</p>	<ul style="list-style-type: none"> • Total funds received by source by weight and distributed to school • Total funds received by source and distributed for “central services” in relation to that weighted category • Number of pupils in each weighted category in each school 	<ul style="list-style-type: none"> • Definition of “central service” dedicated to a weighted category • Fund sources included in weighted funding • Fund sources not included in weighted funding • Common calculation of pupil weight determination

SB543 Reporting Requirements: Calculations 2

Reporting Requirements	Simplest raw data to calculate	Information needed to calculate
Supplies/materials/equipment/textbooks per pupil expenditures	<ul style="list-style-type: none"> • Total expenditures for supplies, materials, equipment, textbooks by school • Total expenditures for supplies, materials, equipment, textbooks to be used “centrally” by the district • Number of pupils enrolled in each school 	<ul style="list-style-type: none"> • Definition of centrally used resource • Definition of supplies, materials, equipment, textbook • Common calculation of pupil enrollment

Emerging Considerations - All

- **Reporting timelines can be adjusted to be more:**
 - feasible,
 - economical, and
 - useful.
- **Some consolidation can be made in the ways in which students and staff are counted.**
- **Raw data can be collected from schools and districts to allow for consistent centralized calculations of required information.**

Monitoring and Reporting Exemplars: *Selection & Purpose of Comparison*

WestEd will present preliminary information on how several different states or districts have implemented processes for monitoring and reporting of per-pupil allocations and expenditures. February presentation will provide updated information from interviews.

Purpose

- To inform the Commission of other state or school districts practices
- To apply strategies and lessons learned from the exemplars in Nevada

Monitoring and Reporting Exemplars:

Possible Exemplars that Meet the Criteria

States/ Districts	Characteristics
Illinois	Revised funding formula in 2017. Established a Professional Review Panel like role of Commission.
Kentucky	Revised funding formula in 2007. Population size in urbanized area, local revenues.
North Dakota	Revised funding formula in 2010. Dispersion of school funding and percent change in enrollment.
Rhode Island	Revised funding formula in 2010. Population size in rural area.
South Dakota	Revised funding formula in 2016. Population size in urban clusters, percent change in enrollment, per pupil revenues (state, local, and federal).
Texas	Revised funding formula in 2019. Percent change in enrollment.
Wyoming	Revised funding formula in 2006. Population size in urban clusters, similar rural area.
Denver (Colorado)	Uses a student-centered distribution model to allocate resources to schools with a higher need.
Indianapolis (Indiana)	Uses a student-centered distribution model to allocate resources to schools with a higher need.
Orleans Parish School Board (Louisiana)	89% of funds are put through a student-based allocation to distribute funds to schools.

Reporting Requirements and Timeline

	Rhode Island (RIDE)	Denver(DPS)
Background Information	Rhode Island implemented a new student-based funding formula in 2015. The new formula includes a core instruction amount, weights for students needing additional services, and categorical funds for special circumstances. The formula does not include municipal funding.	Denver Public Schools implemented SBB as a model to allow for site-level autonomy in 2007–08 because of the wide array of student and school needs across the district. DPS believes that school leaders make the best decisions about how their school should be structured, and the SBB process reflects that belief.
Reporting requirements and timeline	<ul style="list-style-type: none"> July: Agency budget estimates for core instruction submitted to the State Budget Office; used to create financial budget targets for the following fiscal year August: Equalized Weighted Assessed Valuation (EWAV) data and resident average daily membership (RADM) data; used to create state share of funding formula March: Student data, including average daily membership, Alternate Learning Program, GED Program, Transition Program, Outplacement Program, and Public or State-Operated School Fall: Expenditure data are collected from LEAs for the previous fiscal year; used to calculate Career and Technical Education (CTE) and transportation. December: LEAs submit all UCOA data to RIDE, Office of Statewide efficiencies by December of each year 	<ul style="list-style-type: none"> January: school leaders submit budgets Spring: school leaders get estimates about how many students will attend their school in the fall. Late spring: With the input of their Collaborative School Committees, staff and community members, school leaders have the flexibility to build their school budgets to support their school plans. June: school budgets are approved Fall: there are some adjustments made to account for actual student enrollment numbers October: official student counts <p>Colorado uses Infinite Campus (IC) program for reporting to state and federal</p>

Reporting Mechanisms

	Illinois (ISBE)	Wyoming (WDE)
Background information	Evidence-based funding law passed in 2017; sends more resources to under-resourced students; distributes funding at the district level (not schoolhouse level)	The Wyoming School Foundation Program provides a guaranteed level of funding for all districts in the form of a block grant – which was modified by a 2019 bill; The funding formula is recalibrated every 5 years.
Mechanisms for reporting and collecting data	<ul style="list-style-type: none"> - Centralized student information system collects student data (non-financial) - State collects data from districts through a standardized excel spreadsheet due October 15th to the regional offices and the state on November 15th 	<ul style="list-style-type: none"> - State collects data from districts in a Web-based site with an inventory of forms (called Data Collection Suite) - These forms are uploaded online via a portal that requires log-in credentials - Forms for various data points are due on 24 different dates throughout the year
Mechanisms for validating data	<ul style="list-style-type: none"> - Standard excel form includes self-audit checklist - Regional offices audit the standardized annual financial report from each district before submitting to the state - Expenditures must be reported in accordance with the state-wide uniform chart of accounts 	WDE uses excel worksheets with formulas in their data collection process to validate the calculations
Report types	Reports on school-level per pupil funding and school-level funding against the adequacy target on state report card	Reports on district-level enrollment, staffing and finance are available to the public at the district and state levels

Distinctive Use of Funds Calculation and Reporting

	Illinois (ISBE)	Texas (TEA)
Background information	The Evidence-based funding formula, passed in 2017, establishes an adequacy target for each district and distributes state funds to assist districts in meeting their adequacy target.	House Bill 3 passed in 2019 , increases teacher salaries, increases overall funding and equity, focuses on learning and outcomes, and reduces property taxes.
Base funding calculation	Consolidates five grants (state aid, EL, SPED personnel, SPED funding for children, and SPED summer school) into the base funding minimum	<ul style="list-style-type: none"> - Increased base amount has stipulations on how the increased funding must be spent, including for increasing teacher salaries - Weighted fund must be used to support programs associated with that weight
Reporting requirements	<ul style="list-style-type: none"> - Each district must annually report how they intend to use general, low-income, EL, and special education resources and how they intend to achieve student growth and the state education goals - Each district must annually report on programs, positions, or services they will provide, regardless of source - Each district submits a report on expenditures under federal funds and select state block grants, and reports on local revenues 	<ul style="list-style-type: none"> - Reporting requirements have not yet been established. - District budgeting tool requires each fund to be accounted for separately.

Mechanisms of Monitoring and Support

	Denver (DPS)	Indianapolis (IPS)
Background information	DPS funding formula allows for greater autonomy at the school house level the Mill Levy Stabilization act passed in 2007.	Implemented a Student-based allocation formula beginning in 2017; Provides a base amount plus weights for self-contained special education instruction; pre-K programs; ELL services and students in poverty according to FRL eligibility
Objective of funding formula shift	The Mill Levy Stabilization is a voter-approved local practice that can work in conjunction with the Taxpayer Bill of Rights (1992) and accounts for local funding cuts in school budgets due to a decrease in local property taxes.	Funding formula was put in place to ensure that funding was distributed equitably based on student needs, that principals had more flexibility in how they used funding, and to ensure schools knew exactly how much funding was available. It allows principals to continue funding programs that work.
Monitoring approaches	<ul style="list-style-type: none"> - DPS provides resources (staff) to build schools' capacity to submit the necessary forms, student data and financial information that contributes to calculating the district and each school's budget (e.g. Data Quality management Team, Student Submissions Team, etc.) - Schools submit count data (enrollment, schedule, and attendance) through Infinite Campus (IC) which is then audited by CO dept. of education during End of Year. - DPS conducts an internal audit 	<ul style="list-style-type: none"> - Publicly report "locked" and "unlocked" allocations to ensure that effective programs and services retain funding as well as allowing for innovation at the school level - Publicly report on expenditures by source for the district as a whole - Central office staff report to School Board and Superintendent on use of funds
Support	DPS staff will support the schools to create budgets and complete reports.	Central office staff ensure that the district budget is reconciled and provide schools access to economical supplies and services

Considerations from Exemplars

- What considerations for NV should be taken from these exemplars?
- What other topics would you like to know about?
- What questions do you have about these examples?

Identifying Levels of Effort:

Intent & Purpose

In a future subcommittee meeting, WestEd will report on the level of effort required to fulfill reporting requirements proposed in SB543 at school district and school levels. Level of effort defined as fiscal impact and organizational changes at each level of the system.

Purpose

- To inform the Commission of potential, real costs associated with the implementation of SB543

Identifying Levels of Effort:

Proposed Techniques in the Investigation

- Interviews with CFO and/or staff in Clark, Washoe, necessarily small rural district, mid-size rural district, and charter school
- Time series analysis including staff allocations for tasks within these districts
- Assessment of roles and responsibilities at school district and school level across all districts
- Desk audits of current data collection points and methods
- Interviews with comparison states and districts

Identifying Levels of Effort: *Proposed Topics for Investigation #1*

1. Opportunities to streamline reporting requirements

- For SB543 requirements that are already collected for other purposes, determine how, where, and in what format these are collected, and identify the levels of effort and approximate costs for collecting these.
- For new requirements, identify opportunities to consolidate and/or maximize efficiency and consistency.
- Understand and optimize timeline of reporting requirements based on existing reporting cycles

Identifying Levels of Effort: *Proposed Topics for Investigation#2*

2. Opportunities to optimize reporting mechanisms

- Determine range of current mechanisms for collecting and reporting data, use of those reports, and effectiveness of the reports at meeting intended use
- Identify levels of effort and approximate costs for collecting information currently, as well as understanding levels of effort and approximate costs for collecting additional information

Identifying Levels of Effort:

Proposed Topics for Investigation #3

3. Opportunities to minimize levels of effort while maximizing consistency

- Determine best-case models for collecting and reporting data within existing staffing configurations of various districts
- Identify areas for potential breakdowns in consistency within and across districts and identify potential solutions to resolve
- Undergo a cost analysis (light) of these models, using sample districts as a baseline and extrapolating across all NV Districts

Identifying Strategies for Implementation:

Intent & Purpose

In a future subcommittee meeting, WestEd will propose multiple options for supporting schools and districts across the state of Nevada to implement the changes necessary to comply with the reporting requirements of SB543. *WestEd will develop draft guidance for school districts and individual schools regarding financial, statistical, and programmatic reporting requirements included in SB 543.*

Purpose

- To prepare the Commission to make a recommendation on how the NV DOE might go about rolling out and supporting initial implementation of SB 543.

Identifying Strategies for Implementation: *Proposed Process*

1. Analyze information from interviews with NV districts to determine needs.
2. Leverage the interviews from other states/districts to determine best practices for rolling out new funding systems.
3. Work with NDE to understand feasibility of possibly options for initial implementation.
4. Determine levels of effort and resources needed for each option
5. Report on pros, cons, and costs of multiple implementation options to the subcommittee.

Thank you!

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