

Implementation fidelity – Does your district’s funding formula align with actual per-pupil spending?

When districts begin to report and analyze per-pupil spending by school, they take an important step toward breaking down departmental silos between academics and finance. Districts should expect to discover variations by school in per-pupil spending – after all, no two children are the same, so no two children require the same mix of resources to educate.

But what does it mean? Districts that simply comply with this new ESSA-mandated fiscal reporting requirements miss an opportunity to improve transparency and equity. In some cases, differences in per-pupil spending do not occur for deliberate or equitable reasons. Districts can engage their per-pupil reporting and associated data to determine whether variations are tied to student need.

This inquiry involves a district’s resource allocation methodology because spending patterns are driven by the formulas that districts use to allocate funds to schools.* Districts can take their ESSA-mandated per-pupil reporting to the next level with a deeper analysis that involves:

1. Articulating the methodology for assigning resources (*sidebar*)
2. Assessing methodology implementation fidelity (*next page*)
3. Creating an action plan based on the findings

*For schools receiving Title I dollars, allocation methodology reporting is now part of meeting the Supplement, Not Supplant provision under ESSA.

Types of resource allocation methodologies:

1

STAFFING

Rules (ex: class sizes) drive the allocation of FTEs and discretionary dollars to schools. The components of the model are the business rules that drive FTE and resource allocation.

Ex: One assistant principal for every 400 students.

2

WEIGHTED

Base funding and weights (tied to student characteristics) drive the allocation of resources to schools from which FTEs and discretionary dollars are determined. The components of the model are base dollar amounts and weights.

Ex: Base weight of 1.0 which equals \$3,000 for each student and poverty weight of 0.5 which equals \$1,500 in additional funding per eligible student.

3

HYBRID

Some combination of both staffing rules and weights (ex: staffing rules determine base funding and weights drive extra dollars above the base.) determine resource allocation

The path to implementation fidelity

Does your theoretical per-pupil spending pattern match the actual spending?
Follow these steps to assess methodology implementation and advance its equity potential.

