



Kenai Peninsula Borough School District

FY19 Per Pupil Expenditures Report

January 13, 2020

What is the provision in the law?

State report card requirements under ESSA:

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

§1111(h)(1)(C)(x) and (h)(2)(C) of ESEA, as amended by ESSA

Per Pupil Expenditures

Districts will report expenditures

- By School
- By District

Department of Education and Early Development (DEED) will calculate PPE

- October 20-day count period (ADM)

Actual Expenditures

Must include actual expenditures

- Not Budgeted numbers
- Not average numbers across the district

Disaggregated by Source of Funds

- State/Local
- Federal

**For the
District and
Each School**

School Expenditures

- State/Local
- Federal

District Expenditures

- State/Local
- Federal

Calculating the Per Pupil Expenditures (PPE)

School PPE – Divide expenditures by school ADM

- Expect School PPE to vary

District PPE – Divide expenditures by total district ADM

- Expect District PPE to be the same across schools within a district

Grand Total – Per Pupil Expenditure

State of Alaska Equity Analysis

1. Which Schools are outliers?
2. How does school level matter?
3. Do low income students get their share?
4. Does the district spend fairly across regions or school types?
5. How much is managed centrally?
6. Does size matter?

What schools are outliers?

- Lowest Per Pupil Expenditure
 - Connections \$9,465
 - Homeschool Program
 - No Building Expenses
 - Base Student Allocation funding is 90% with no multipliers
- Highest Per Pupil Expenditure
 - Susan B English \$35,678
 - Only accessible by boat or plane.
 - Full size swimming pool
 - 46.88% low income students
 - Small Enrollment

How does school level matter?

- Elementary Schools
 - Highest \$20,575 – Lowest \$15,927
- Middle Schools
 - Highest \$19,762 – Lowest \$16,550
- High Schools
 - Highest \$23,223 – Lowest \$18,110
- Small Schools
 - Highest \$35,668 – Lowest \$16,641
- Charter Schools
 - Highest \$20,187 – Lowest \$18,899

Do low income students get their share?

- Elementary Schools
 - Central Peninsula
 - Average PPE at schools with low income students >45% \$18,372
 - Average PPE at other schools \$15,927
 - Homer
 - Average PPE at schools with low income students > 39% \$20,212
 - Average PPE at schools \$18,246

Does the district spend fairly across regions or school types?

- Homer
 - Average \$20,292
- Kenai
 - Average \$18,092
- Nikiski
 - Average \$18,764
- Seward
 - Average \$19,950
- Soldotna
 - Average \$18,583
- Across the water schools
 - Average \$28,937
- Alternative Schools
 - Average \$22,879
- Small Road Schools
 - Average \$27,800
- Connections Homeschool
 - \$9,465

How much is managed centrally?

- Total Expenditures \$158,082,060
- Funds Managed at District Level \$38,768,697

24.52%

- Includes:
 - District Office
 - Warehouse
 - In-Kind Services (Maintenance, Audit, Workers Comp and Liability Insurance)
 - On-Behalf (PERS/TRS for FY19 \$9,608,022)
 - Grants

Does size
matter?

Enrollment and Average PPE

0-< 100	\$24,946
=>100-<200	\$20,046
=>200-<300	\$18,997
=>300-<400	\$18,446
=>400-<500	\$17,344
=>500-<600	\$18,568
=>600 (Connections)	\$9,465