**EVERY STUDENT SUCCEEDS ACT**

**Per-pupil expenditures**

Federal education law requires **Local Education Agencies** (the Hawaii DOE) and **schools** to report their per-pupil expenditures (PPE) starting in December 2018 with the 2017-2018 fiscal year.

- **Expenditures in the aggregate**
- **Disaggregated by source of funds — State/Local & Federal**

In addition to federal law, HIDOE follows state requirements:

- **Strategic Plan, Goal 3, Objective 3** — Increase efficiency and transparency of instructional and operational supports to promote student learning and help schools while stewarding public education resources.

- **302A-1301, School System Financial Accountability** — The Department’s administrative expenditures shall not exceed 6.5% of the total operating budget. Principals must expend no less than 70% of total budget appropriations, excluding debt service. Capital Improvement Programs, and appropriations for agencies administratively tied to the Department.

**Included Expenditures**

**(DIVIDED BY)**

**Number of Students**

**COUNT OF K-12 STUDENTS** receiving free public education on or about October 1

**Local Education Agency-level, 2017-18**

Charter schools, which use a different funding method than HIDOE schools, are included in the all-state calculation only.

<table>
<thead>
<tr>
<th>SCHOOL LEVEL</th>
<th>COMPLEX LEVEL</th>
<th>STATE LEVEL</th>
<th>HIDOE TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>State / Local Funds</td>
<td>1,214,232,402</td>
<td>132,724,377</td>
<td>309,572,773</td>
</tr>
<tr>
<td>Federal Funds</td>
<td>164,609,801</td>
<td>45,971,417</td>
<td>34,081,461</td>
</tr>
<tr>
<td>All Funds</td>
<td>1,378,842,203</td>
<td>178,695,794</td>
<td>343,654,234</td>
</tr>
<tr>
<td>State / Local %</td>
<td>73%</td>
<td>8%</td>
<td>19%</td>
</tr>
<tr>
<td>Federal %</td>
<td>67%</td>
<td>19%</td>
<td>14%</td>
</tr>
<tr>
<td>All Funds %</td>
<td>73%</td>
<td>9%</td>
<td>18%</td>
</tr>
</tbody>
</table>

**PPE**

$8,203 divided by HidOE enrollment: 168,095 $11,310

**Adjustments to reflect centralized expenditures on schools’ behalf, e.g.,**

- Food Services
- Utilities
- Student Transportation
- Facilities
- Special Education

State-managed HIDOE expenses not included in the Department’s appropriation:

1. Public Charter Schools (PCS) and Commission;
2. Employer “fringe” benefit costs paid for centrally for all state departments, including:
   - Pension (Hawaii Employees Retirement System, or ERS)
   - Health insurance, employees and retirees (Employer-Union Health Benefits Trust Fund, or EUTF)
   - Social Security Insurance, or FICA
   - Workers’ comp, unemployment
   - Medicare
   - Other Post Employment Benefits (OPEB)

**HIDOE & STATE OF HI FUNDS** $2,678,577,323

**HIDOE & PCS ENROLLMENT** 179,255

**HIDOE & STATE OF HI PPE** $14,943
Major drivers of variance among schools, 2017-18

All HIDOE schools start with base funding using the Weighted Student Formula, or WSF: (1) according to type of school, and (2) per student. Additional variances between schools are due to characteristics associated with region, school type, student needs, and others.

**WSF School Characteristics:** Under the WSF, all schools are given base funding for the type of school it is (non-weighted characteristics, table, right) and an additional weight for being a neighbor island school (.004).

**WSF Student Characteristics:** The Weighted Student Formula gives 1.0 weights to every student. In 2017-18, the value assigned to that weight was $4,129.51. Additional weights are added for the characteristics shown in the table, below right.

**Title I:** In addition to student WSF weights, funds are given to schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.

**Special Education:** General and federal funds are used for specially designed instruction and services to meet the unique needs of students with disabilities, and can be used for academic services, speech-language services, psychological services, and occupational therapy, and counseling services.

**Food service vs. prep kitchen:** Several of our schools have full-service kitchens that are used to prepare food that are transported to neighboring schools that only serve meals; operations costs run significantly higher at these prep-kitchens.

**Staff seniority:** Schools that have more staff with more years of service and experienced teachers will have payrolls that are significantly higher than those of schools with new or beginning teachers and staff.

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**Complex Area view of school-level PPE averages, 2017-18**

Charter schools, which use a different funding method than HIDOE schools, are not included in this view of school-level PPE averages.