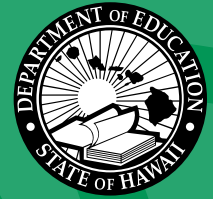


EVERY STUDENT SUCCEEDS ACT

Per-pupil expenditures



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

per-pupil expenditures **PPE** } 1. expenditures in the aggregate
2. 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: Instruction, instructional support, student support services, food and transportation services, operation and maintenance of plant, fixed charges, administration, EDN700 (Office of Early Learning).

EXCLUDED: EDN500 (Adult Education, A+), capital outlay, debt services, student activity funds, private funding sources.

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, 2018-19

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

	SCHOOL LEVEL	COMPLEX LEVEL	STATE LEVEL	HIDOE TOTAL	
State / Local Funds	1,307,110,128	143,902,052	280,461,192	1,731,473,372	88%
Federal Funds	103,289,919	47,337,966	83,529,592	234,157,477	12%
All Funds	1,410,400,047	191,240,018	363,990,784	1,965,630,849	100%
State / Local %	76%	8%	16%	100%	
Federal %	44%	20%	36%	100%	
All Funds %	72%	10%	18%	100%	
ENROLLMENT	divided by HIDOE enrollment: 168,152				
PPE	\$ 8,388			\$11,690	
State / Local Adjust	315,938,627	(119,177,273)	(196,761,354)		}
Federal Adjust	128,436,677	(47,331,662)	(81,105,015)		
All Adjustments	444,375,304	(166,508,935)	(277,866,369)		
All Funds / Adjust	1,854,775,351	24,731,083	86,124,415	1,965,630,849	
State / Local %	94%	1%	5%	100%	
Federal %	99%	0%	1%	100%	
All Funds %	94%	1%	5%	100%	

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 (Hawai'i 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)

Total PPE to support schools in Hawai'i:

HIDOE & STATE OF HI FUNDS	\$2,840,811,885
HIDOE & PCS ENROLLMENT	179,698
HIDOE & STATE OF HI PPE	\$15,808

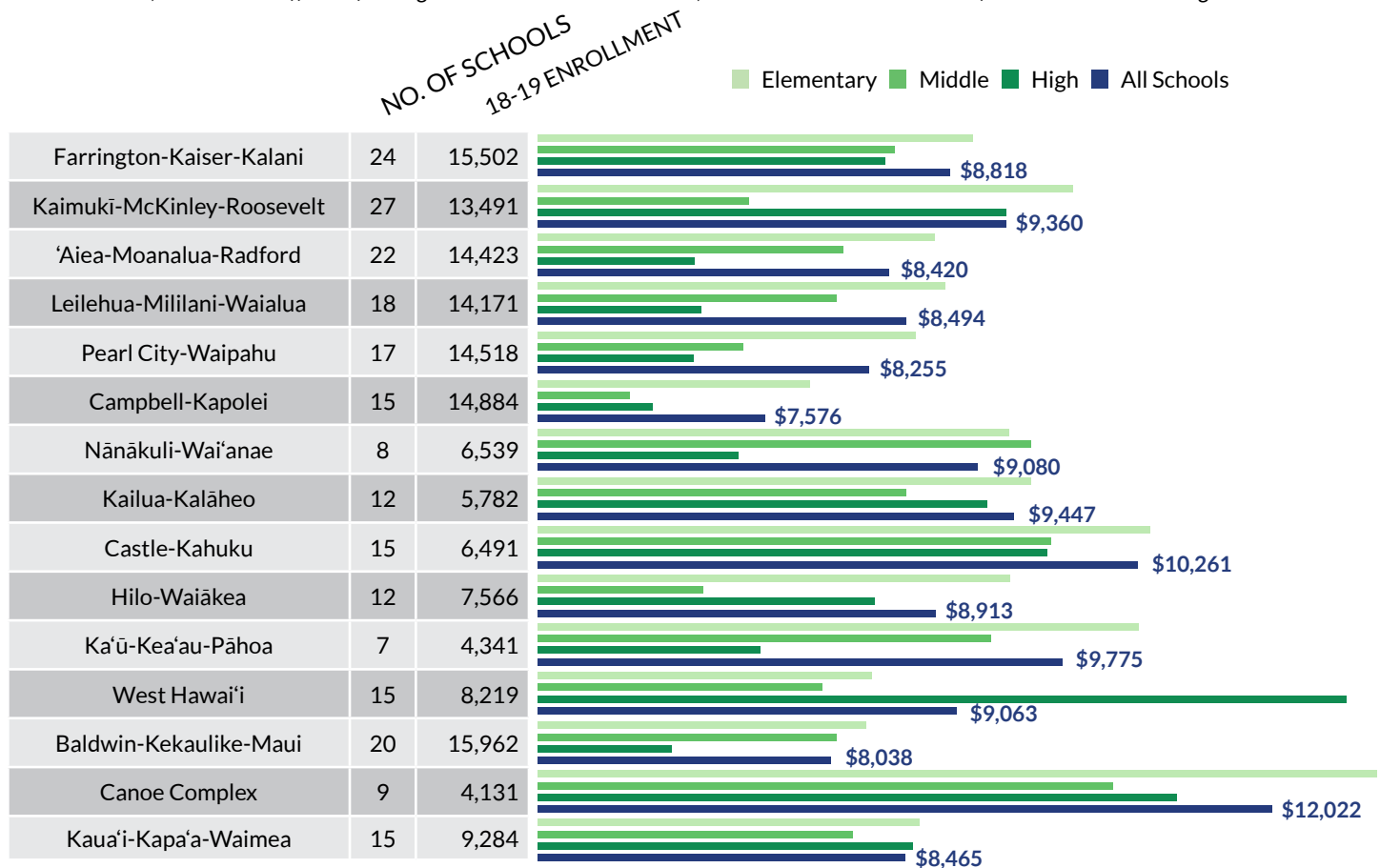
Major drivers of variance among schools, 2018-19

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.

EQUITY & TARGETED SUPPORTS	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).	SCHOOL BASE, 2018-19	
	WSF Student Characteristics: The Weighted Student Formula gives 1.0 weights to every student. In 2018-19, the value assigned to that weight was \$4,165.64. Additional weights are added for the characteristics shown in the table, below right.	Elementary	\$283,000
	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.	Elementary-MT	\$373,000
	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, physical and occupational therapy, and counseling services.	Middle	\$442,000
OPERATING	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.	Middle-MT	\$532,000
	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.	High	\$450,000
		Combo: K-12	\$720,000
		Combo: K-8	\$503,000
		STUDENT WEIGHTS, 2018-19	
		K-2 Class Size	.150
		ELs-Proficient (FEP)	.065
		ELs-Limited (LEP)	.194
		ELs-Non-Proficient (NEP)	.389
		Econ disadvantaged	.100
		Gifted & Talented	.265
		Transiency	.050
		Middle-Level	.036

Complex Area view of school-level PPE averages, 2018-19*

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



*Does not include combination schools or special schools.