

Comments to Policy Area – Governance and Accountability

5a 3.b) Detailed Implementation Plans

- *Will the new detailed implementation plans which will be prepared and submitted by the local school systems be in replacement of the current Master Plans? If not, can the implementation plans be incorporated into the annual submission of the Master Plans?*

5e) Determination of new funds

- *How will the new funding be determined? Would the new funding exclude enrollment increases and inflationary adjustments?*

5e) Timing of withholding

- *State funding is not finalized until the end of the legislative session and local funding is normally not finalized until late May/June. When will the determination to withhold funds occur and will it give school systems enough time to implement and hire staff once the determination is made to withhold or not withhold funds?*

5f) Determination of enrollment-based formula funds

- *In section 5 f 1. It refers to majority of all state and local funding, but the introductory paragraph in 5 f) is more vague. If this whole section applies to 75% of all state and local enrollment funding then this is a very large percentage of LEA's overall budget and doesn't leave room for non-school specific funding – i.e. transportation, maintenance and operations, central office, infrastructure and fixed charges.*

5f) Allocation to schools based on student needs

- *When it says allocated, are we to assume this means budgeted? Budgets are estimates and may not reflect what is really being spent at the school. Also, funding is based on prior year enrollments, so there has to be some methodology for how funding follows one set of students when they may not be the same set for which the funding is established.*

What expenditures are to be included? Staff salaries, materials and supplies, building expenses, administrative expenses, technology infrastructure, fixed charges, etc. How does an LEA handle itinerant staff? If we have to split expenses, this could be administrative burdensome and drive up non-school specific costs.

Who determines what equates to the needs of the students? For instance, a school with special education students who need limited special education services would require less funding, whereas a school with students with extremely high needs will require more funding. So funding for one special education student will not, and should not equal funding for another special education student.

Concerned about actual costs of teachers and how this will reflect on schools with either very young, less experienced teachers versus schools with tenured teachers with greater experience, in some districts the salary along can be a variance of \$45,000 between a beginning teacher and a very tenured teacher. Add in the variance of health insurance and this could be even higher. Will this promote staffing decisions which may be

counterproductive to our goals? We want the best qualified teacher which matches each schools needs regardless of the total cost of that teacher. Would we be better to tie accountability to outcomes versus money spent?

5f) Timing of implementation of this Element

- *As noted in 5f 2. A new financial reporting system for MSDE and LEA's will likely be needed. Until the needed new systems are implemented it will be hard to track and report on this data consistently throughout the state. Are we suggesting this Element in year 6 of implementation to give both MSDE and LEA's time to install the proper infrastructure needed?*

5f) Alternate proposal

- *Lower or eliminate the percentage of enrollment-based formula funds and target specific funds, such as concentration of poverty funding to flow to the school level. This would make the funding similar to Title I funding and will target this specific funding to the schools for which it was intended. Again, this has the inherent issue of funding being based on prior year enrollment – suggest some latitude or waiver for schools with large shifts in economically disadvantaged students, particularly in years of redistricting of students and opening of new schools.*

5f) Alternate proposal

- *With the requirement that all Maryland Schools report per pupil spending for ESSA reporting beginning with fiscal year 2019, can this information be used for accountability without creating another reporting requirement and measure? If a high needs school with large at-risk populations fall below the average spending or some other determining measure then the LEA will have to provide explanation as to the variance.*

Comments submitted December 17, 2018 by Leslie Pellegrino, Maryland/DC Association of School Business Officials representative on the Kirwan Commission