

VisionSBA

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Introduction

VisionSBA provides education leaders with a unique outlook on spending by school level within a district, delivering insight into relative spending across schools adjusted for each school's actual mix of students. This interactive tool answers the question: "How much does each school spend relative to all other schools in this district taking into account its particular mix of students?"

Using VisionSBA, school leaders and policy makers can model new allocation formulas aligned to the educational needs of different student types and examine their impact on spending by school. VisionSBA is a tool to:

- Compare spending across schools, adjusted for student mix
- Identify current averages for spending by student type
- Examine how funds would be redistributed under a student based allocation (SBA) model that uses the current per student averages
- Explore how funds would be redistributed using a custom student based allocation framework

Five steps to explore student based costs and budgeting:

1. Enter categories of student types for which your district provides funding
2. Enter your district's enrollment and spending data
3. Use "View" to study hypothetical school budgets that apply district average allocations to each school's mix of students
4. Use "Explore" to examine redistribution of resources using a custom student based allocation
5. If desired, print the results of your analysis

Considerations

- The tool can be used with either budgeted or actual spending figures, with no changes in data entry or interpretation. In fact, a district might use the tool first to gain insight from the past year's actual spending, and then to use that insight to crosscheck the upcoming year's budget.
- Be sure to provide the tool with the actual figures at each school, rather than a "proxy" or "average" based on per-ADM norms or district-wide teacher salary averages, which some districts use for budgeting. The use of anything other than "real dollars" will obscure the very insight users are seeking.
- Decide whether to include or exclude elements (like bus transportation or capital expenditures) to paint the most accurate picture of spending for your district. As a practical matter, once labor costs and categorical costs for special populations have been considered, such other elements tend to be fairly minor. Each user should exercise judgment in deciding how much detail is enough.
- A host of questions unique to user's district will arise, each one requiring judgment. For instance, districts differ in how they report preschool students and the spending on public preschool programs that are housed within elementary schools. Whether to include preschool students depends on the insights users seek to gain. For our sample district, preschool students and all traces of spending related to preschool students were excluded.

- VisionSBA is an Excel and VBA-based application program that runs on recent versions of Microsoft Windows and recent versions of the Macintosh operating system. On the PC, Excel 2007 or later is required. On the Mac, Excel 2011 or later. Macros should be enabled in order to run VisionSBA.
- VisionSBA is designed with three built-in limits. To relax any of these limits, users may contact the Edunomics Lab Edunomics@georgetown.edu to arrange for a customized version of the product:
 - The number of schools is limited to 100. Schools beyond that limit will be silently ignored.
 - The number of categories for spending on student subgroups is limited to five.
 - Spending on student subgroups is limited to 300% of base spending. For example, if a district spends \$5,000 for each student, then it may spend no more than \$15,000 per student above and beyond that \$5,000 on any subgroup (e.g. a student living in poverty or receiving special education services).

Using VisionSBA

Launch VisionSBA the way you would any other Excel workbook, either by double-clicking its icon, or by launching Excel and opening the file. To exit, click the window's "Close" button. You'll be asked if you want to save your changes, and we generally recommend that you do, so that you can pick up where you left off this time.

It's hard to "mess up" using VisionSBA. In general, you should save your changes when you exit VisionSBA. That way, the next time you launch it, you will be working with your district's data, and if you are in the middle of modeling a custom student based allocation scenario, you can pick up where you left off.

If you don't like the district data you entered, simply use ordinary Excel commands to insert, delete, or change any of your data. And if you do not like the customized percentages you have created under the "Explore" option, just backspace over them, and VisionSBA will restore them to the district averages.

Step 1: Enter categories of student types

List categories where your district allocates money based on student type (e.g. limited English proficiency, poverty, prior student performance, disability type, and sometimes grade level, gifted status, or participation in vocational programs).

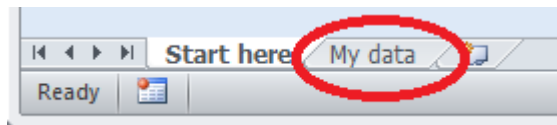
Later you can return here and add categories and investigate the implications under a custom SBA scenario; for now simply include your district's current categories.

Step-by-step instructions

Step 1: Provide spending and student categories
Enter up to five categories where schools are allocated money for a student type - for instance, *Poverty* or *Special Ed*:

Poverty
ELL
Special Ed

Step 2: Enter enrollment and spending data



Click on the "My data" tab at the bottom of the VisionSBA screen to reveal a blank worksheet that reflects your district's student categories.

All data entry is done in the "My data" sheet. Although you can type in each element by hand, it will generally be more convenient to create your own spreadsheet with the same column names as those in the "My datasheet", and then paste the figures in all at once. The following table shows all the data elements you will enter.

Two notes are in order:

1. Be sure that each numeric cell contains a number. If spending is zero in a particular category, or if the number of students in a particular category is zero, enter a zero.
2. If you have entered fewer than five student categories, then some of the columns in the “My data” sheet will be marked “Leave Blank”. Do not enter any numbers into columns labeled “Leave Blank”.

Column Name	What to Enter
School name	The name of each school building or program
Total students	The number of students served (e.g. average daily membership or the results of an October census).
TYPE students (Up to 5 columns)	The number of students identified for each named student type category. There are up to 5 categories (columns) based on how many student categories you listed in step one.
Total spending	The total spending at each school, including all categorical spending for special populations (which will be entered separately next)
TYPE spending (Up to 5 columns)	The sum of all compensatory spending directed to students for each category of student type. For Example: If the student category type is “poverty”, then include Title I funding and state-funded poverty program funding. If the student type category is “ELL”, enter the sum of all funding, from all sources, aimed at English-language learners

When you have finished entering spending and enrollment figures in the “My data” sheet, click on the “Start here” tab at the bottom of VisionSBA to continue with the analysis. You can return to “My data” at any time if you uncover errors in your figures, or to explore funding additional categories.

Step 3: Overview VisionSBA

The Overview button calculates and displays the district average per-pupil spending for the student types you entered. This provides a baseline for determining whether spending at individual schools is higher or lower than it would be under an implicit student based allocation model. (Note that “implicit weights” are the current per student spending averages for each category of students).

Using this district average allocation model, each school’s current spend is compared against a simulated budget based on the implicit weights and actual mix of students it serves. Current spending by schools is then measured against the simulated budgets to identify the extent to which each school is spending more or less than the district norm given its mix of students. In this example Emerson Elementary currently spends 80% of what its budget would be if it received the average amount the district spends for each of its students. This school receives fewer resources than the district’s norm for its mix of students.

VisionSBA results: District overview		
Current average per-pupil spending across the district, in \$ and %		
Baseline per-pupil allocation	\$5,782	100%
Poverty increment	\$2,988	52%
ELL increment	\$1,038	18%
Special Ed increment	\$6,895	119%

VisionSBA results: District overview			
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ELL increment	\$1,038		18%
Special Ed increment	\$6,895		119%
Based on each school's mix of students and the current district average allocations			
<i>Ranked from most underfunded to most overfunded on a percentage basis</i>			
School	Current spending	Dollars over (under)	Percent of average
Emerson Elementary	\$3,111,340	(\$789,725)	80%
Seward Elementary	\$5,709,295	(\$1,231,404)	82%
Barton Open Elementary	\$4,333,134	(\$901,435)	83%
Northrop Elementary	\$2,916,301	(\$563,410)	84%
Loring Elementary	\$2,911,703	(\$508,853)	85%
Windom School	\$2,847,255	(\$482,448)	86%
Anthony Middle School	\$5,804,423	(\$961,506)	86%

Step 4: Explore VisionSBA

This button allows you to create a custom student based allocation model and visualize redistribution of budget to schools based on each school's specific mix of students. Using this tool you can:

- Customize incremental spending percents (weights) for each current student category and model the impact on spending across different schools. With 100% as the “baseline” amount furnished for each student in the district, you can adjust how much additional money is allocated for each subgroup (in the example here, Special Ed students are granted, on average, an additional 119.2% above the baseline allocation).

When you first choose Explore, you will see the current averages (in percent) for incremental spending for the various student types your district. Using the controls, you can alter those percentages and VisionSBA will recalculate spending at each school across the district. As long as you save your changes when you exit VisionSBA, the customized percentages you chose are available the next time you run VisionSBA.

If you would like to return to the spending levels in effect today, simply clear out each numeric field, press the “View results” button, and VisionSBA will re-apply the default values. VisionSBA will then recalculate spending at each school to reflect these new percentages. If you wish to experiment with a new category, you will need to repeat Step 1 and Step 2 for the new category.

- Elect to remove schools from the formula calculation. If your district has an unusual school that would continue to receive its current allocation regardless of any funding formula (e.g. a school in a correction facility), you can remove the school budget from the calculations. Funding for any excluded schools will be “frozen” at the current level, and that money will not be available for reallocation to other schools, regardless of how the percentages are customized.
- Add new funds into the student-based allocation. For example, a district may anticipate new revenues or elect to shift funds from other budget categories such as central services (e.g. transportation or food services) into its student based allocation formula, thereby increasing the total budget available for allocation across the district. VisionSBA will allocate that additional money across all schools according to the percentages selected.

Once you have finished designing your model, press the “View” button. The results window displays the total number of excluded schools, the total new funds added to allocations, and the custom student based allocation in dollars and percents. Schools will list in order ranked by percent of current budget that would be gained or lost after applying the custom scenario. An “X” will appear to the left of schools you excluded.

VisionSBA results: Custom SBA model			
Number of schools excluded from model:			0
New funds added to allocations:			\$0.00
Custom student-based allocation, in \$ and %			
<i>(includes new funds added by user; omits schools excluded by user)</i>			
Baseline per-pupil allocation	\$5,863		100%
Poverty increment	\$3,049		52%
ELL increment	\$469		8%
Special Ed increment	\$6,976		119%
Based on each school's mix of students and the custom student-based allocations			
<i>Ranked by percent of budget gained or lost after applying custom allocations</i>			
School	Current spending	Dollar gain (loss)	Percent gain (loss)
Emerson Elementary	\$3,111,340	\$709,963	23%
Barton Open Elementary	\$4,333,134	\$925,950	21%
Seward Elementary	\$5,709,295	\$1,203,722	21%
Northrop Elementary	\$2,916,301	\$562,749	19%

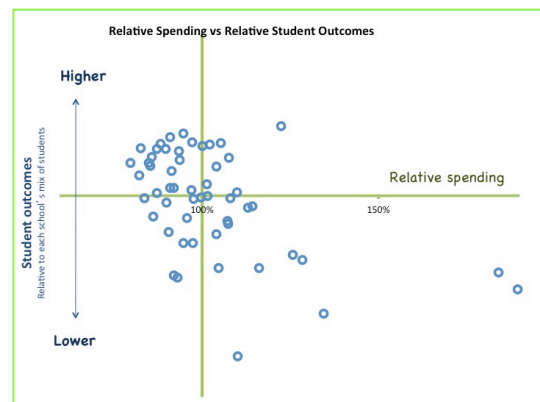
Step 5: Sharing your vision with others

VisionSBA results can be printed and shared with district leaders and community advocates. The results array those schools currently receiving the most under the existing model, and those receiving fewer dollars than the district's averages for its mix of students. Further the tool identifies which schools will gain or lose the most with various models of different SBA formulae. Toward this end, the VisionSBA output can serve as the basis for informed discussions and decisions about aligning district resources with the needs of specific student types.

Going deeper into the analysis

VisionSBA output is useful in its own right, but even more useful as part of an accountability analysis that relates school spending and outcomes across the district. This tool provides an ideal way to compare spending across schools in a way that takes into account each school's unique mix of students.

A natural extension is to compare the relative spending figures by school to the relative student outcomes by school. For instance, the nearby graphic arrays relative spending against performance outcomes for one district. The student outcomes axis can be built using a performance measure (e.g. scores on a statewide test) adjusted for each school's mix of students. This work must be undertaken carefully to prevent double-counting students that belong to more than one category (for instance, English-language learners often also receive free or reduced-price lunch). Equipped with this deeper analysis leaders can host candid conversations with schools about spending and performance, share promising models that yield higher outcomes at more sustainable costs and set the stage for conversations about SBA formulas where resources are distributed more equitably.



Conclusion

SBA formulas are gaining traction in the U.S. because of the benefits to students and school leaders as a means to ensure equitable spending across schools, enable transparency in the budgeting process, facilitate the portability of funds as students move between schools, and increase flexibility for school leaders to best meet the educational needs of their particular mix of students – setting the stage for innovation. VisionSBA creates an opportunity to explore the impact of a student based allocation budget strategy, an essential step toward adoption or deeper implementation.