

Equitable Funding

Albuquerque Public Schools

SCOTT ELDER, INTERIM SUPERINTENDENT



ALBUQUERQUE PUBLIC SCHOOLS

Per Pupil Expenditure Reporting

- ESSA 1111 (h) (1)(C)(x) and (h)(2)(c) requires that LEAs report per pupil expenditures by school level budgets and that this information be integrated into the school report card reporting system by the state.
- The conversation around per pupil expenditure and site budget reporting, is one part compliance and three parts theory of action. The drive behind this policy change was to allow schools, districts and states to develop their own strategies for meeting the reporting requirements but most importantly to drive conversations around equity and transparency.



APS Board of Education and Administration approved this Per Pupil Expenditure Calculations procedural directive January 17, 2020

A screenshot of the Albuquerque Public Schools website. The page title is "Per Pupil Expenditure Calculations (PPE)". The navigation menu includes Home, Schools, A-Z Directory, Academics, Board, News, Events, and School Calendars. The breadcrumb trail is: Home / About APS / Policies and Procedural Directives / Procedural Directives / D. Fiscal Management / Per Pupil Expenditure Calculations (PPE). The page content is divided into three main sections: Procedural Directives, Definitions, and Additional Links. The "Procedural Directives" section lists various categories, with "D. Fiscal Management" and "Per Pupil Expenditure Calculations (PPE)" highlighted. The "Definitions" section provides detailed explanations for terms like "Current expenditures", "Federal funds", "State/Local funds", and "Charter School Flow-through Funding". The "Additional Links" section contains links to "Policies" and "Glossary of Terms".

ALBUQUERQUE PUBLIC SCHOOLS

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Per Pupil Expenditure Calculations (PPE)

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Procedural Directives

- B. School Board Governance and Operations
- C. General School Administration
- D. Fiscal Management
- Per Pupil Expenditure Calculations (PPE)**
- E. Support Services
- F. Facilities Development
- G. Personnel
- H. Negotiations
- I. Instruction
- J. Students
- K. School-Community-Home Relations

Additional Links

- [Policies](#)
- [Glossary of Terms](#)

Under the Every Student Succeeds Act (ESSA), each state must create an annual report card to include per pupil expenditures. Albuquerque Public Schools shall report annually to the New Mexico Public Education Department (PED) and to the public, per pupil expenditures of federal and state/local funds for each school site for the preceding fiscal year.

These annual reports provide per-pupil expenditures (PPEs) of federal and state/local funds, including actual personnel expenditures and actual non-personnel expenditures, disaggregated by source of funds by school site within the Local Education Agency (LEA).

Definitions

For the purposes of this procedural directive:

“Current expenditures” are defined as totals for instruction, support services, and non-instructional services. It excludes capital outlay or debt services expenditures.

“Federal funds” are expenditures from a federal funding revenue stream; either as a fiscal flow-through or as a direct grant, except for Impact Aid. Federal funds include any grant or funding directly allocated from a federal agency. Examples of this type of funding include: Title I, IDEA-B, Carl Perkins, Medicaid etc.

“State/Local funds” are expenditures attributable to state funding sources (either State Equalization Guarantee or PED grants) or local funding streams (1/2 mill levy, Impact Aid, and Forest Reserve) but excludes local mill levies for capital outlay uses or debt services. In the Uniform Chart of Accounts (UCOA), these would be those state or local funds that are recognized in the revenue object codes for 41000, 43000 and includes 44103 Impact Aid and 44204 Forest Reserve Funds. State/local expenditure tracking by fund would be those 10000 and 20000 funds that do not include federal revenues. State funds include the main operating budget (State Equalization Guarantee), instructional materials, transportation, athletics, state grants, local grants and city grants.

“Charter School Flow-through Funding” is funding that flows through the district to the dependent school. These funds are identified through the UCOA as account number 55010.

Per Pupil Expenditure reporting in NM and APS

- Roll out from PED to districts to create district policy and report to PED starting with FY19 budget
- **Direct and district allocated expenses**
- Funds excluded from PPE: include food services, capital outlay, charter school flow-through funds and debt services
- **Direct:** Per pupil expenditure reporting requires reporting actual salaries for all staff including teachers and principals at each site
- **District:** special ed, transportation, utilities, technology special program (follow exact use/school/student)
- **District:** human resources, finances, administration, school police, IT and central services (equally allocated to each student)



Select School
Hawthorne Elementary School

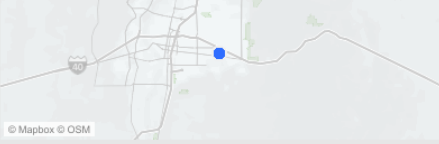
Hawthorne Elementary School

Enrollment (2019-2020):	Staffing (FTE) FY19:	Per Pupil Expenditure FY19:						
358	38.1	<table border="1"> <tr> <td>Federal</td> <td>\$1,464</td> </tr> <tr> <td>State/Local</td> <td>\$11,802</td> </tr> <tr> <td>Total</td> <td>\$13,266</td> </tr> </table>	Federal	\$1,464	State/Local	\$11,802	Total	\$13,266
Federal	\$1,464							
State/Local	\$11,802							
Total	\$13,266							

School Information

Principal: Judith Martin-Tafoya
 Website: hawthorne.aps.edu
 School Phone Number: (505) 299-4424
 Feeder Path: Highland HS
 Grade Span: PK-5
 Alternative Calendar: No
 Charter School: No
 Bilingual Program: N/A

School Location



School Program Information

Schoolwide Title I Program: Yes
 % Receiving Free/Reduced Meals: 98.1%
 ABC Community School: Yes

School Accountability


Percent of students who scored proficient (2018-2019)

English/Language Arts	17.5%
Mathematics	13.3%
English Language Acquisition	3.0%

School Wellness Profile

Percent of positive responses to "Someone on the school's staff has invited me and/or encouraged me to volunteer."	96%	Students receive Health Education instruction based on <u>New Mexico Content Standards</u> .	Yes
Compliance with <u>Smart Snacks Nutritional Standards</u> .	Yes	Percentage of students who are immunization compliant.	100%
Physical Education Classes (PE) are Taught by a Licensed PE Teacher.	Yes	Health and Wellness Team meets regularly and provides data.	Yes
Site Safety Plan approved by New Mexico Public Education Department.	Yes	Percentage of staff who completed the required online Health/Wellness Trainings.	79%

Note: Per Pupil Expenditures are calculated through two methods: direct and district allocated. Direct expenses are those charged to a specific school. District allocated expenses are those that are allocated by percentage of use by each school (for example: utilities). For more information, see Board of Education Per Pupil Expenditure Procedural Directive under Policy: DA Fiscal Management Goals. Proficiency for English/Language Arts and mathematics are based on students scoring at a level 4 or 5 on the Partnership for College and Career Assessment (PARCC). English language acquisition is the percentage of students scoring at a level 5 or above on ACCESS 2.0.



Published on December 4, 2019 by the Albuquerque Public Schools (APS), Strategic Analysis & Program Research (SAPR) Department. If you have any questions about this visualization, or require this information in an alternate format, please contact Strategic Analysis & Program Research (SAPR) by phone at (505) 872-6807 or by email at As..

Schools that need more support have higher PPE

- APS Dashboards report PPE starting FY19
- PPE funding factors in state, local and federal funds
- **SEG is equitable starting point for all NM**
- APS internally distributes at-risk funding based on **school at-risk calculations**, not district index
- Hawthorne Elementary School was once designated an MRI school

Select School
Mark Twain Elementary School

Mark Twain Elementary School

Enrollment (2019-2020): 355	Staffing (FTE) FY19: 29.19	Per Pupil Expenditure FY19: Federal \$1,898 State/Local \$14,031 Total \$15,929
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School Information

Principal: Doreen Trotz
 Website: marktwin.aps.edu
 School Phone Number: (505) 255-8337
 Feeder Path: Highland HS
 Grade Span: PK-5
 Alternative Calendar: Yes
 Charter School: No
 Bilingual Program: N/A

School Location Map

School Program Information

Schoolwide Title I Program: Yes
 % Receiving Free/Reduced Meals: 95.6%
 ABC Community School: No

School Accountability

Percent of students who scored proficient (2018-2019)


English/Language Arts: 19.8%	Mathematics: 16.4%	English Language Acquisition: 4.1%
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School Wellness Profile

Percent of positive responses to "Someone on the school's staff has invited me and/or encouraged me to volunteer."	90%	Students receive Health Education instruction based on New Mexico Content Standards .	Yes
Compliance with Smart Snacks Nutritional Standards .	Yes	Percentage of students who are immunization compliant.	96%
Physical Education Classes (PE) are Taught by a Licensed PE Teacher.	Yes	Health and Wellness Team meets regularly and provides data.	Yes
Site Safety Plan approved by New Mexico Public Education Department.	Yes	Percentage of staff who completed the required online Health/Wellness Trainings.	74%

Note: Per Pupil Expenditures are calculated through two methods: direct and district allocated. Direct expenses are those charged to a specific school. District allocated expenses are those that are allocated by percentage of use by each school (for example: utilities). For more information, see Board of Education Per Pupil Expenditure Procedural Directive under Policy: DA Fiscal Management Goals. Proficiency for English/Language Arts and mathematics are based on students scoring at a level 4 or 5 on the Partnership for College and Career Assessment (PARCC). English language acquisition is the percentage of students scoring at a level 5 or above on ACCESS 2.0.

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Federal funds follow students with needs

- Title I, II, IDEA-B (Special Education)
- State funding formula aligns with goals of equitable funding and transparency of PPE
- Bilingual Funding distributes based on student need
- Special education "hubs" show higher PPE
- Mark Twain Elementary School is a special education hub school

Select School
West Mesa High School

West Mesa High School

Enrollment (2019-2020):

1,745

Staffing (FTE) FY19:

120.5

Per Pupil Expenditure FY19:

Federal	\$1,105
State/Local	\$8,272
Total	\$9,378

School Information

Principal: Mark Garcia
 Website: westmesa.aps.edu
 School Phone Number: (505) 831-6993
 Feeder Path: West Mesa HS
 Grade Span: 9-12
 Alternative Calendar: No
 Charter School: No
 Bilingual Program: Spanish

School Location Map

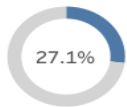


School Program Information

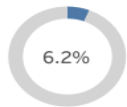
Schoolwide Title I Program: Yes
 % Receiving Free/Reduced Meals: 99.3%
 ABC Community School: Yes

School Accountability

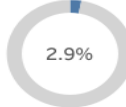
Percent of students who scored proficient (2018-2019)



English/Language Arts



Mathematics



English Language Acquisition

School Wellness Profile

Percent of positive responses to "Someone on the school's staff has invited me and/or encouraged me to volunteer."	88%	Students receive Health Education instruction based on <u>New Mexico Content Standards</u> .	Yes
Compliance with <u>Smart Snacks Nutritional Standards</u> .	Yes	Percentage of students who are immunization compliant.	99%
Physical Education Classes (PE) are Taught by a Licensed PE Teacher.	Yes	Health and Wellness Team meets regularly and provides data.	Yes
Site Safety Plan approved by New Mexico Public Education Department.	Yes	Percentage of staff who completed the required online Health/Wellness Trainings.	66%

Note: Per Pupil Expenditures are calculated through two methods: direct and district allocated. Direct expenses are those charged to a specific school. District allocated expenses are those that are allocated by percentage of use by each school (for example: utilities). For more information, see Board of Education Per Pupil Expenditure Procedural Directive under Policy: DA Fiscal Management Goals. Proficiency for English/Language Arts and mathematics are based on students scoring at a level 4 or 5 on the Partnership for College and Career Assessment (PARCC). English language acquisition is the percentage of students scoring at a level 5 or above on ACCESS 2.0.



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Select School
La Cueva High School

La Cueva High School

Enrollment (2019-2020):

1,800

Staffing (FTE) FY19:

112

Per Pupil Expenditure FY19:

Federal	\$350
State/Local	\$7,560
Total	\$7,910

School Information

Principal: Dana Lee
 Website: lacueva.aps.edu
 School Phone Number: (505) 823-2327
 Feeder Path: La Cueva HS
 Grade Span: 9-12
 Alternative Calendar: No
 Charter School: No
 Bilingual Program: N/A

School Location Map

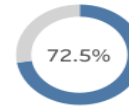


School Program Information

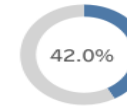
Schoolwide Title I Program: No
 % Receiving Free/Reduced Meals: 16.2%
 ABC Community School: No

School Accountability

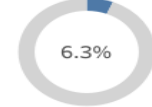
Percent of students who scored proficient (2018-2019)



English/Language Arts



Mathematics



English Language Acquisition

School Wellness Profile

Percent of positive responses to "Someone on the school's staff has invited me and/or encouraged me to volunteer."	78%	Students receive Health Education instruction based on <u>New Mexico Content Standards</u> .	Yes
Compliance with <u>Smart Snacks Nutritional Standards</u> .	Yes	Percentage of students who are immunization compliant.	99%
Physical Education Classes (PE) are Taught by a Licensed PE Teacher.	Yes	Health and Wellness Team meets regularly and provides data.	Yes
Site Safety Plan approved by New Mexico Public Education Department.	Yes	Percentage of staff who completed the required online Health/Wellness Trainings.	81%

Note: Per Pupil Expenditures are calculated through two methods: direct and district allocated. Direct expenses are those charged to a specific school. District allocated expenses are those that are allocated by percentage of use by each school (for example: utilities). For more information, see Board of Education Per Pupil Expenditure Procedural Directive under Policy: DA Fiscal Management Goals. Proficiency for English/Language Arts and mathematics are based on students scoring at a level 4 or 5 on the Partnership for College and Career Assessment (PARCC). English language acquisition is the percentage of students scoring at a level 5 or above on ACCESS 2.0.



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Impact of Per Pupil Expenditure differences

FY19

West Mesa HS

Enrollment: 1745

Staffing (FTE): 120

Per Pupil Spending: \$9,378 (2018-2019)

ELLs: 22%

Special Education: 21%

Free and Reduced Lunch: 99%

Native American: 5.7%

Staffing

Counselors/Social Workers: 11

Special Education teachers: 27

Assistant Principal: 3

CTE teachers: 5

Family Liaison: 1

Bilingual teachers: 2

Community School Coordinator: 1

Early Warning Systems Coordinator: 1

Dean of Students: 2

La Cueva HS

Enrollment: 1800

Staffing (FTE): 112

Per Pupil Spending: \$7,910 (2018-2019)

ELLs: 4.5%

Special Education: 11.8%

Free and Reduced Lunch: 16%

Native American: 1.7%

Staffing

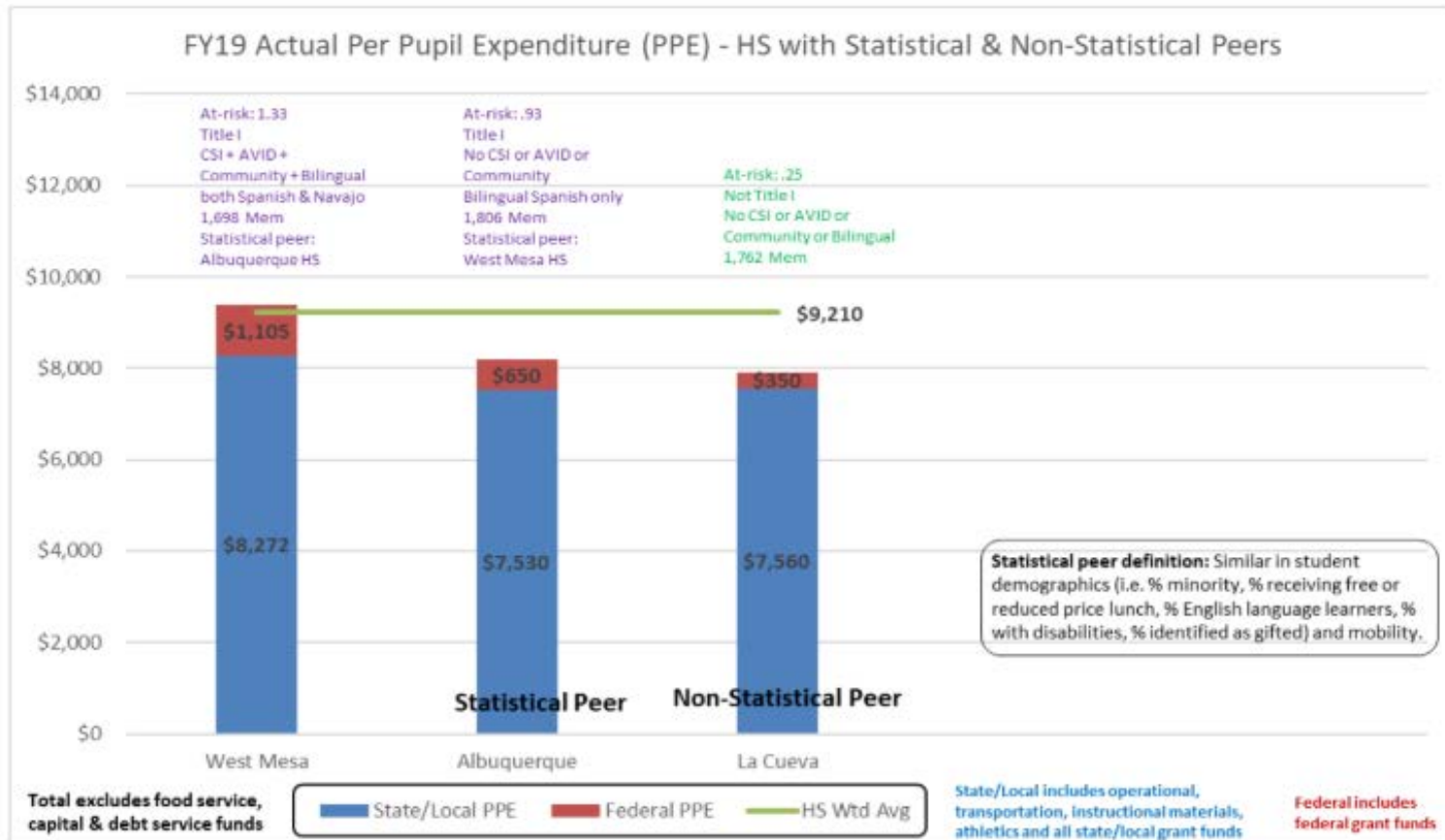
Counselors/Social Workers: 6.5

Special Education teachers: 20

Assistant Principal: 3

CTE teachers: 4.7

Per Pupil Funding: Every School has its own Story



Once we finalized the distribution methodology, PPE let us run comparison charts

The data cannot stand without the narrative

Student needs matter

Programs, funding and resources follow student need

APS calculate at-risk funding based on a school site at-risk index; not the district index for all schools

Ongoing and Future Conversations

PPE is inclusive

- What does it cost to educate a student?
- Why does an education "cost" **more in some schools**
- Each school has a different funding story and set of funding needs
- At-risk funding (in the SEG) must be examined alongside federal funding, which often targets the same groups of students
Per Pupil Expenditure reporting does this.
- Principal justification for at-risk funding for FY20 demonstrates how sites **leverage federal funding with at-risk funding** to target at-risk students and programs to support them
- How can we continue to align the needs of students from Yazzie/Martinez with funding conversations?



Budget Big Picture of Funding Support for At-Risk Students

FY20

- APS operating budget: \$735 million
 - At-Risk index revenue: \$64 million (8% of operating budget)
 - Bilingual Multiplier revenue-\$9.4 million (1% of operating budget)
- IDEA-B Revenue (special education): \$26.8 million
- Title I Revenue (low socioeconomic): \$37 million
- Title II Revenue (teacher professional development): \$5.9 million
- Title III Revenue (ELLs): \$1.2 million
- Perkins Federal Funding (CTE): \$1.1 million
- Some other federal funding for ELLs, SPED, bilingual, Native American: \$7.6 million

At-Risk Funding in Context with other State and Federal Funding

- Per Pupil Expenditures includes all state, local and federal funding for at-risk students
- Local at-risk index and targeted legislative increases allow for more equitable PPE. At-risk index has become a meaningful source of funding/conversation.
- SEG at-risk funding analysis is an incomplete analysis of support for at-risk students
- Important to know student needs of school for complete budgetary picture
- For FY20 APS principals completed narrative remarks with their budgets to describe uses of at-risk funding, which demonstrated frequent and strategic leveraging of at-risk dollars with federal funds to target programs and resources to at-risk students
- At-risk index expenditures overlap with other expenditure categories
 - APS generated \$150 million for Special Education; \$9.6 million for bilingual
 - Can currently code expenditures to one code: at-risk, special education, bilingual
- The SEG puts New Mexico far ahead of other states in the rollout of PPE

Thank you