



Ensuring Equity Through SFPS' Fair Student Funding Process and School Advisory Councils

**Legislative Education Study
Committee**

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Presenter:

Dr. Veronica C. Garcia, Superintendent

German Martinez, Chief Financial Officer

Site Based PPE Calculation Overview

What does the law actually say?

- “The per-pupil expenditures of Federal, State and local funds, including actual personnel expenditures, and actual non-personnel expenditures of Federal, State and local funds, disaggregated by source of funds, for each local education agency and each school in the State for the preceding fiscal year” ((P.L. 114-95 Part A, Subpart 1, Section 1111).
- Key words: *actual, disaggregated by source of funds and each school.*

Comparability of Per Pupil Expenditure (PPE) Data: A Caution

The only reported figure that can be compared across school districts is the Total PPE for each school site (in bold in the chart), due to the variances in allocation methodologies that will be in place among LEA's regarding the other figures. Even comparability of that data may be compromised by the diseconomies of scale small school districts experience when compared to larger school districts.

The primary policy purpose of presentation of this data is to foster discussions ***within*** LEA's about LEA resource allocation decisions; ***not*** to compare details of those decisions ***across*** LEA's. Where comparisons can be made across districts (for example, about return on investment) is in the Total PPE figure, and even then federal researchers and PED recommend caution when LEA's are not similarly situated.

--David Craig, School Budget and Finance Analysis Bureau Director
Presentation ESSA, Site Based Per Pupil Expenditure Reporting NMASBO Fall 2018

Fair Student Funding helps districts use of their resources through:



Greater Equity

Resources are distributed equitably based on student need



Greater Transparency

Clear and easily understood rules for where, how, and why dollars flow



Greater Flexibility

School leaders define the resources they need to drive student achievement

- In FSF, schools are funded based on 1) the **number of students** they have and 2) the relative **needs** of those students



Improving Our Lives Through Education

Fair Student Funding Intro **Board of Education**

August 6, 2013

www.sfps.info

Fair Student Funding Intro 8/06/2013



Fair Student Funding

The “What”

- *Process that distributes resources to schools based on individual students' attributes*
- *Money follows each student to his/her school, and each school's budget is expressed in dollars instead of FTE's*
- *School communities develop academic plans, budgets, and staffing plans tailored to their school's specific academic needs*
- *Central Office trains, assists, and monitors school communities in their work*



Fair Student Funding

The “Why”

- *Predictability: school allocation process is predictable and is structured to minimize school-level disruption*
- *School empowerment: empowers school-based decision-making to effectively use resources*
- *Alignment with district strategy: supports our Core Beliefs, Theory of Action, Strategic Plan, and in the future, our Collective Bargaining Agreement based on the Competitive Wage Committee recommendations*



Fair Student Funding

The “Why”

- *Student focused:* *provides resources based on students, not on buildings, adults, or programs*
- *Equity:* *allocate similar funding levels to students with similar characteristics, regardless of which school they attend*
- *Transparency:* *easily understood by all stakeholders*
- *Differentiation based on need:* *allocate resources through a comprehensive framework that is based on student needs*



Fair Student Funding

The “How”

- *Complex mechanics ... developing our own “mini-SEG funding formula”*
- *Leverage best practice and experience of districts already using the strategy (e.g., Boston, Baltimore, San Francisco, etc.)*
- *Leverage the expertise and experience of a consultant to support the assessment and development (SFPS is the smallest district to implement and may have unique challenges)*
- *Leverage our own knowledge of the SEG ... what works, what doesn't*

SFPS Fair Student Funding Practice

- Staff from Student Data creates module at the beginning of budget development cycle
- Accountant enters in MEM projection data by school and grade
- Accountant compiles General Supply Budgets amounts for Instruction - Function 1000 by Program, Principal - Function 2400 and Maintenance - Function 2600
- Accountant enters in the Substitute Costs – YTD and March – May Estimate

SFPS Fair Student Funding Practice, Con't

- An FTE report is prepared to determine how many FTE's are filled, vacant and the vacancy rate by each school site.
- A report to determine vacancy rate by job class is prepared.
- Salaries and benefits info (excluding principal and secretary), are collected, by each school site.
- Average salaries for each job classification is determined by taking the entire salary paid for the specific job class and comparing to the FTE's being paid.
- The salary to benefits percentage is calculated.

SFPS Fair Student Funding Practice, Con't

- Total Salary & Benefits Spreadsheet is prepared – columns include Total FTE, Total Salary, Average Salary, Benefit Percentage, Benefit costs, and the total cost for salary and benefits for each job class
 - Teacher salary information is calculated for 1411, 1413, 1414, 1415 and 1416. (1412 and 1422 are determined by Exceptional Services separately)
 - Instructional assistant salary information is calculated for 1711, 1713 and 1714. (1712 are determined by Exceptional Services separately)
- CFO determines weights for the allocation unit value
- Membership data is pulled into the allocation unit value to determine funding.

SFPS Fair Student Funding Practice, Con't

- Non-salary amounts paid by school site are determined. (General Supplies, Other Charges, Professional Development, Student Travel, etc.)
- Noon duty expenditures are determined looking at prior year expenditures year to date and FTE to current expenditures year to date through March 15th payroll. The hourly rate being paid is also included on this spreadsheet.
- The cost per day for a substitute is determined taking the hourly rate x 177 days worked x FICA & Medicare to determine how much one hour would cost to pay a substitute.
- Security officer costs were determined by obtaining the security contract amount and the FTE that was paid for each school site. This information was requested through Safety & Security Department.
- The full allocation is then given to the School Advisory Councils who build the school sites budget; in some cases due to economies of scale the budgets have to be augmented in a process called budget review.

SFPS Finance Report Card from New Mexico Vistas

- **Total per-pupil expenditure: \$10,751**
- **Total expenditure: \$137,736,158**
- **Expenditures by federal funding: \$4,541,243**
- **Expenditures by state/local funding:
\$80,858,484**

SFPS State/Local PPE: Top & Bottom Five

- **Top five state/local PPE:**
 - **Early College Opportunities High School, Nye Early Childhood Center, Mandela International IB Magnet, Tesuque Elementary, Aspen Community School**
- **Bottom five state/local PPE:**
 - **Sweeney Elementary School, Santa Fe High, Capital High, Edward Ortiz Middle, Amy Biehl Community School**

SFPS Federal PPE: Top & Bottom Five Schools

- **Top five federal PPE:**
 - **Early College Opportunities High School, Salazar Elementary, Nava Elementary, Tesuque Elementary, Cesar Chavez Elementary**
- **Bottom five federal PPE:**
 - **Atalaya Elementary School, Carlos Gilbert Elementary, Wood Gormley Elementary, Mandela International IB Magnet, Acequia Madre School**

Santa Fe Public Schools	First Reporting Period Mem	% Free and Reduced Lunch	School Site State/Local PPE
Top 5/Bottom 5 Using School Site State/Local PPE			
EARLY COLLEGE OPPORTUNITIES	117	100%	\$9,957.25
NYE EARLY CHILDHOOD	126	100%	\$9,207.39
MANDELA INTERNATIONAL MAGNET (MIMS)(IB)	224	29%	\$8,738.90
TESUQUE ELEMENTARY	104	97%	\$8,037.42
ASPEN COMMUNITY SCHOOL	403	100%	\$7,347.28
R.M. SWEENEY ELEMENTARY	462	100%	\$5,479.36
SANTA FE HIGH	1536	57%	\$5,320.64
CAPITAL HIGH	1421	100%	\$5,245.92
EDWARD ORTIZ MIDDLE	626	100%	\$5,229.39
AMY BIEHL COMMUNITY SCHOOL AT RANCHO VIEJO	473	63%	\$5,032.84
SANTA FE ENGAGE* (Program has been Closed)			

Santa Fe Public Schools	First Reporting Priod Mem	% Free and Reduced Lunch	School Site Federal PPE
Top 5/Bottom 5 Using School Federal PPE			
EARLY COLLEGE OPPORTUNITIES	117	100%	\$1,770.18
SALAZAR ELEMENTARY	243	100%	\$1,247.11
FRANCIS X. NAVA ELEMENTARY	179	100%	\$1,006.07
TESUQUE ELEMENTARY	88	100%	\$820.47
CESAR CHAVEZ ELEMENTARY	377	100%	\$560.51
ATALAYA ELEMENTARY	433	32%	\$73.78
CARLOS GILBERT ELEMENTARY	347	28%	\$18.44
WOOD-GORMLEY ELEMENTARY	340	22%	\$13.73
MANDELA INTERNATIONAL MAGNET (MIMS)	224	34%	\$8.63
ACEQUIA MADRE ELEMENTARY	155	23%	\$0.00

Questions and Discussion

Thank you!

Appendix

- FY 19 Site Based Per Pupil Expenditure Report
- FY 19 Site Based Per Pupil Expenditure Report--MEM

FY19 Site Based Per Pupil Expenditure Report

A	B	C	D	E (=C+D)	F	G	H (=F+G)	I	J (=E+H)	K	L
Santa Fe Public Schools	STAR3 Location Code	School Site State/Local PPE	School Site Federal PPE	School Site Subtotal PPE	LEA Allocated State/Local PPE	LEA Allocated Federal PPE	LEA Allocated Subtotal PPE	FRP MEM*	Total PPE	LEA Total Exclusions	Total Expenditures
ACEQUIA MADRE ELEMENTARY	008	\$7,261.34	\$0.00	\$7,261.34	\$3,990.70	\$0.00	\$3,990.70	155	\$11,252.04	\$2,252,720.19	\$3,996,786.36
AMY BIEHL COMMUNITY SCHOOL AT RANCHO VIEJO	141	\$5,032.84	\$285.13	\$5,317.97	\$2,765.96	\$499.82	\$3,265.78	473	\$8,583.75	\$2,337,373.22	\$6,397,483.24
ASPEN COMMUNITY SCHOOL	054	\$7,347.28	\$456.07	\$7,803.35	\$4,037.93	\$799.49	\$4,837.42	403	\$12,640.77	\$8,860,454.96	\$13,954,685.60
ATALAYA ELEMENTARY	033	\$5,092.83	\$73.78	\$5,166.61	\$3,348.51	\$129.34	\$3,477.85	313	\$9,644.46	\$2,315,188.93	\$5,333,904.56
CAPITAL HIGH	020	\$5,245.92	\$272.57	\$5,518.49	\$2,883.06	\$477.81	\$3,360.87	1421	\$8,879.36	\$9,157,448.06	\$21,775,021.10
CARLOS GILBERT ELEMENTARY	022	\$5,850.74	\$18.44	\$5,869.18	\$3,215.46	\$32.33	\$3,247.79	347	\$9,116.97	\$2,294,266.51	\$5,457,857.96
CEGAR CHAVEZ ELEMENTARY	005	\$6,401.84	\$560.51	\$6,962.35	\$3,518.34	\$982.57	\$4,500.91	413	\$11,463.26	\$2,384,366.40	\$7,118,691.66
CHAPARRAL ELEMENTARY	146	\$6,724.90	\$277.15	\$7,002.05	\$3,695.88	\$485.83	\$4,181.71	298	\$11,183.76	\$2,392,694.87	\$5,725,455.60
E.J. MARTINEZ ELEMENTARY	099	\$5,515.15	\$352.22	\$5,867.37	\$3,031.03	\$617.43	\$3,648.46	272	\$9,515.83	\$2,306,034.62	\$4,894,339.92
EARLY COLLEGE OPPORTUNITIES	166	\$9,957.25	\$1,770.18	\$11,727.43	\$5,472.33	\$3,103.10	\$8,575.43	117	\$20,302.86	\$2,388,868.24	\$4,764,302.87
EDWARD ORTIZ MIDDLE	110	\$5,229.39	\$344.35	\$5,573.74	\$2,873.98	\$603.65	\$3,477.63	626	\$9,051.37	\$2,431,663.08	\$8,097,820.99
EL CAMINO REAL ACADEMY COMMUNITY	011	\$6,009.73	\$290.39	\$6,300.12	\$3,302.84	\$509.06	\$3,811.90	848	\$10,112.02	\$2,423,791.46	\$10,998,780.95
EL DORADO COMMUNITY SCHOOL	135	\$6,863.96	\$133.40	\$6,997.36	\$3,772.31	\$233.84	\$4,006.15	512	\$11,003.51	\$3,521,635.41	\$9,155,429.62
FRANCIS X. NAVA ELEMENTARY	145	\$6,711.48	\$1,006.07	\$7,717.55	\$3,688.51	\$1,763.63	\$5,452.14	196	\$13,169.69	\$2,300,289.01	\$4,881,548.27
GONZALES ELEMENTARY	057	\$6,339.13	\$310.93	\$6,650.06	\$3,483.87	\$545.06	\$4,028.93	429	\$10,678.99	\$2,451,840.02	\$7,033,123.95
KEARNY ELEMENTARY	070	\$5,513.19	\$414.81	\$5,928.00	\$3,029.95	\$727.15	\$3,757.10	444	\$9,685.10	\$2,328,733.11	\$6,628,916.71
MANDELA INTERNATIONAL MAGNET (MIMS)	173	\$8,738.90	\$8.63	\$8,747.53	\$4,802.74	\$15.14	\$4,817.88	224	\$13,565.41	\$2,880,662.82	\$5,919,315.82
MILAGRO MIDDLE	189	\$6,799.31	\$185.59	\$6,984.90	\$3,736.78	\$325.34	\$4,062.12	528	\$11,047.02	\$30,200,040.05	\$36,032,868.28
NINA OTERO COMMUNITY SCHOOL	170	\$5,517.50	\$215.47	\$5,732.97	\$3,032.32	\$377.72	\$3,410.04	754	\$9,143.01	\$2,695,288.41	\$9,589,113.63
NYE EARLY CHILDHOOD	168	\$9,207.39	\$168.59	\$9,375.98	\$5,060.21	\$295.54	\$5,355.75	126	\$14,731.73	\$2,323,747.19	\$4,179,944.80
PINON ELEMENTARY	100	\$5,682.91	\$190.23	\$5,873.14	\$3,123.23	\$333.47	\$3,456.70	545	\$9,329.84	\$2,903,309.61	\$7,988,073.65
R.M. SWEENEY ELEMENTARY	130	\$5,479.36	\$187.75	\$5,667.11	\$3,011.36	\$329.13	\$3,340.49	462	\$9,007.60	\$2,396,313.07	\$6,557,822.98
RAMIREZ THOMAS ELEMENTARY	023	\$5,730.39	\$380.23	\$6,110.62	\$3,149.32	\$666.53	\$3,815.85	497	\$9,926.47	\$2,423,606.17	\$7,357,057.14
SALAZAR ELEMENTARY	143	\$6,094.99	\$1,247.11	\$7,342.10	\$3,349.70	\$2,186.17	\$5,535.87	260	\$12,877.97	\$2,348,200.70	\$5,696,472.66
SANTA FE ENGAGE	169	\$4,130.76	\$155.70	\$4,286.46	\$2,270.19	\$272.94	\$2,543.13	75	\$6,829.59	\$82,001.83	\$594,221.17
SANTA FE HIGH	165	\$5,320.64	\$197.68	\$5,518.32	\$2,924.13	\$346.53	\$3,270.66	1536	\$8,798.98	\$10,573,503.02	\$24,073,364.88
TEQUQUE ELEMENTARY	160	\$8,037.42	\$820.47	\$8,857.89	\$4,417.22	\$1,438.28	\$5,855.50	104	\$14,713.39	\$2,270,976.40	\$3,801,168.73
WOOD-GORMLEY ELEMENTARY	176	\$5,939.93	\$13.73	\$5,953.66	\$3,264.48	\$24.08	\$3,288.56	340	\$9,242.22	\$2,317,507.66	\$5,459,861.34
LEA Totals		\$178,776.47	\$10,337.18	\$189,113.65	\$98,252.34	\$18,120.98	\$116,373.32	12718	\$305,486.97	\$115,562,523.02	\$243,463,434.32

FY19 Site Based Per Pupil Expenditure Report

A	I
Santa Fe Public Schools	MEM*
ACEQUIA MADRE ELEMENTARY	155
AMY BIEHL COMMUNITY SCHOOL AT RANCHO VIEJO	
	473
ASPEN COMMUNITY SCHOOL	403
ATALAYA ELEMENTARY	313
CAPITAL HIGH	1421
CARLOS GILBERT ELEMENTARY	347
CESAR CHAVEZ ELEMENTARY	413
CHAPARRAL ELEMENTARY	298
E.J. MARTINEZ ELEMENTARY	272
EARLY COLLEGE OPPORTUNITIES	117
EDWARD ORTIZ MIDDLE	626
EL CAMINO REAL ACADEMY COMMUNITY	
	848
EL DORADO COMMUNITY SCHOOL	512
FRANCIS X. NAVA ELEMENTARY	196
GONZALES ELEMENTARY	429
KEARNY ELEMENTARY	444
MANDELA INTERNATIONAL MAGNET (MIMS)	
	224
MILAGRO MIDDLE	528
NINA OTERO COMMUNITY SCHOOL	754
NYE EARLY CHILDHOOD	126
PINON ELEMENTARY	545
R.M. SWEENEY ELEMENTARY	462
RAMIREZ THOMAS ELEMENTARY	497
SALAZAR ELEMENTARY	260
SANTA FE ENGAGE	75
SANTA FE HIGH	1536
TESUQUE ELEMENTARY	104
WOOD-GORMLEY ELEMENTARY	340
LEA Totals	12718