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LEGISLATIVE EDUCATION STUDY COMMITTEE
BILL ANALYSIS
55th Legislature, 1st Session, 2021

Bill Number	<u>SB17/SFCS</u>	Sponsor	<u>SFC</u>
Tracking Number	<u>.219016.11GLG</u>	Committee Referrals	<u>SEC/SFC</u>
Short Title	<u>Family Income Index Act</u>		
Analyst	<u>Simon</u>	Original Date	<u>3/11/21</u>
		Last Updated	<u>3/17/21</u>

BILL SUMMARY

Synopsis of Bill

Senate Finance Committee Substitute for Senate Bill 17 (SB17/SFCS) would enact the Family Income Index Act and require the Public Education Department (PED) to calculate a family income index for each public school site equal to the percentage of students from households with incomes below 130 percent of the federal poverty level. SB17/SFCS would provide funding for any school district or state-chartered charter school with at least one school with a family income index in the top half of all public schools. Eligible school districts and state-chartered charter schools would receive funding for at least one school, but for not more than 10 percent of their total number of public schools. Public schools with an award of at least \$40 thousand would be required to use one-third of the funds for structured literacy interventions, one-third for evidence-based mathematics instructions, and one-third for other interventions.

SB17/SFCS has an effective date of July 1, 2021.

FISCAL IMPACT

The Senate Finance Committee Amendment to House Appropriations and Finance Committee substitute for House Bills 2 and 3 (HB2/HAFCS/aSFC) includes a total of \$30 million for the family income index: \$15 million for FY21 and FY22 and \$15 million for FY23. This appropriation is from the public education reform fund. Although language in HB2/HAFCS/aSFC would authorize the funds for FY21 the appropriation is contingent on enactment of SB17/SFCS or similar legislation and it is unclear that PED would be able to distribute any funding in FY21.

SB17/SFCS would direct PED to calculate a family income index for each school site and distribute funding appropriated by the Legislature based on a threshold set in state law. SB17/SFCS specifies any school district or state-chartered charter school with at least one school in the top 50 percent of public schools' family income indexes is eligible for funding. SB17/SFCS then limits the number of public schools within each school district that can be funded to 10 percent of the school district's total number of public schools. SB17/SFCS allows the Legislature to provide for different percentage thresholds.

Using family income index data from PED, LESC staff estimate that school districts and state-chartered charter schools that have at least one public school with 31.6 percent or more of its enrolled students with a family income of below 130 percent of the poverty level would be eligible for a distribution because they would have at least one school in the top 50 percent of family indices. Of the 841 schools included on PED's list, 421 schools have a family income index of 0.316 or greater (31.6 percent of the families at 130 percent FPL), and 420 schools have a family income index below 0.316. For school districts, 73 would be eligible to receive funding for at least one school site; 13 state-chartered charter schools would be eligible. Using the 10 percent limiting criteria in SB17/SFCS, 115 total school sites would receive funding. For a list of school districts and state-chartered charter schools that would be eligible see **Attachment 1: Number of Schools Eligible for FY22 Funding From the Family Income Index.**

SB17/SFCS would provide for the division of an appropriation for the family income index based on each school site's proportionate share of the number of students from a household below 130 percent of the federal poverty level at all school sites. As an example, if all school sites eligible for support had 10 thousand student from households below 130 percent of the federal poverty level, and a given school site had 100 students from households below 130 percent of the federal poverty level, that school site would receive 1 percent of the total appropriation. To ensure all school sites have sufficient funding to provide effective services for students, SB17/SFCS places a floor of \$20 thousand per school site for funding.

Based on the \$10 million per year funding level included in HB2/HAFCS, LESC staff calculated an estimated distribution for public schools for the family income index. **See Attachment 2: Estimated Fiscal Impact of SB17/SFCS.**

SUBSTANTIVE ISSUES

Consolidated Martinez and Yazzie Lawsuit. In July 2018, the 1st Judicial District Court in Santa Fe issued a decision and order in the consolidated *Martinez-Yazzie* school sufficiency lawsuit that found the state had failed to provide a sufficient education for at-risk students, which the court defined as low-income students, English learners, Native American students, and students with disabilities. The court based this finding on evidence of inadequate inputs and low educational outputs in the form of low reading and math proficiency rates, significant disparities in test score performance between student groups, low high school graduation rates, and high college remediation rates. Evidence of low student academic performance was based in large part on PARCC test results.

Since the court's findings, the Legislature has enacted a number of evidence-based programs designed to improve outcomes for public school students, including the K-5 Plus extended school year program, which extends the school year by 25 instructional days; a separate Extended Learning Time Program, which requires 190 days, teacher professional development time, and after-school programs; and increases to the public school funding formula's at-risk index, which school districts and charter schools are required to use for evidence-based interventions for students eligible for federal Title I programs, English learners, and highly mobile students. Each of these programs is funded through the public school funding formula, which directs funding to the school district or charter school level. Local school boards are then responsible for determining programming and school site participation in these programs.

The family income index would partially bypass this traditional method of funding public school programs for at-risk students by specifying the school sites where funding would need to be spent

and by limiting the programs a school district or charter school could choose to fund with the dollars. Under the terms of SB17/SFCS, funding from the family income index must be used exclusively for programs at the public schools responsible for generating funding from the family income index. SB17/SFCS would restrict portions of the funding for specific types of interventions. In addition, SB17/SFCS requires a public school use the funds to expand or improve services to students and prohibits a school from using funds to replace an existing service.

Allowable Uses of Funding. Section 5 of SB17/SFCS would restrict how public schools spend dollars provided through the family income index, directing most new funding to programs designed to improve achievement in reading and mathematics. SB17/SFCS would divide funding as follows:

- At least one-third of total funding must be used to provide structured literacy interventions that have been shown to improve student outcomes in reading and writing.
- At least one-third must be used for evidence-based mathematics instruction or intervention, including programming to support the college and career readiness of at-risk students, dual and concurrent enrollment programs, and career technical education programs.
- Up to one-third may be used to supplement programs that could be funded with dollars from the at-risk index or to provide instructional resources and materials.

To allow public schools with smaller awards more flexibility, SB17/SFCS does not require a school with an award of less than \$40 thousand to meet the one-third requirements for structured literacy or evidence-based mathematics. A school with a smaller award could instead choose to concentrate their funds in one area. Requiring schools with smaller awards to spend one-third of their funds in each area could lead to the adoption of several less effective programs within a school, rather than one more effective program.

In the court's findings from the consolidated *Martinez-Yazzie* lawsuit, the court used evidence of low student achievement to conclude the amount of funding from the state was insufficient to provide a uniform education for at-risk students. SB17/SFCS targets most of the additional funding to programs specifically designed to improve student performance and could help the state comply with the court's order to ensure at-risk students leave school prepared for college or career.

As with poverty, low student achievement tends to be highly concentrated in specific schools. According to research from the Legislative Finance Committee, overall statewide achievement could be improved by targeting resources to high need schools and focusing on interventions that improve student achievement. Analysis from PED notes research has shown that interventions designed to improve academic outcomes are less effective in schools with high concentrations of students living in poverty. For example, data from PED shows that 30 percent of high school dropouts come from five schools and more than half of all high school dropouts come from 25 high schools. Focusing resources on those schools with low student achievement and high financial need could be an effective strategy for improving student results.

Concentration of Funding. Currently, the public school funding formula's at-risk component allocates nearly \$300 million for school districts and charter schools to provide services to at-risk students, including low-income students. Funding from the at-risk index flows to all school districts and charter schools and is weighted to allow school districts with more at-risk students to receive more at-risk dollars. Unlike the at-risk index, the family income index would concentrate additional funds in specific schools, rather than provide funding to all school districts and charter schools based on the percentage of low-income students enrolled. Several other states have adopted bifurcated funding for at-risk students, allocating a portion of funding based on the number

of low-income students within a school district and allocating an additional concentration grant for those school districts with a larger percentage of low-income students.

While the additional funding proposed by SB17/SFCS would require school districts to concentrate the additional resources in the highest need schools within their school district, the limiting mechanisms included in SB17/SFCS would lead to some school sites with high family income indexes receiving no funding while schools in other school districts with lower indexes would receive funding. As demonstrated on Attachment 1, most school districts that have at least one school site with a family income index above the median do not receive allocations for all of their public schools with high family income indexes. Although no school site with a family income index of less than 0.316 is currently estimated to receive funding, it is theoretically possible for a school site with a family income index below the 50 percent threshold to receive funding.

In the consolidated *Martinez-Yazzie* lawsuit, the court was critical of programming funded outside the public school funding formula and allocated on a competitive grant basis to only certain schools, sometimes called “below-the-line” programs. While SB17/SFCS would allocate funding based on a statutory formula rather than allowing PED to make discretionary grants, continuing to fund only a subset of school sites could draw court scrutiny in the future.

Additionally, the limiting mechanism included in SB17/SFCS could create unintended incentives in school design and governance structures. Because school districts are limited to a percentage of total public schools, SB17/SFCS could be seen to incentivize maintaining a larger number of schools with fewer students, rather than consolidating schools to achieve efficiencies. As part of the funding formula reforms enacted after the decision in the *Martinez-Yazzie* lawsuit, the Legislature made adjustments to small school adjustment components to prevent school districts and charter schools from chasing additional funding by designing smaller schools, which the court found to be diverting funds away from at-risk students in other school districts.

In addition, some locally chartered charter schools may have individual family income indexes in the top half of public schools but may not qualify if they do not have more low-income students than other schools within the school district. It would be possible for a locally chartered charter schools to switch from a school district authorizer to the Public Education Commission to generate funding as a state-chartered charter school.

ADMINISTRATIVE IMPLICATIONS

SB17 would require PED to calculate a family income index for each school site, using data from the Taxation and Revenue Department (TRD), the Human Services Department (HSD), and census information. SB17/SFCS sets out the order for PED to use to identify a student’s household income. First, TRD would attempt to match tax information with student enrollment information. For students without tax information, information used to apply for benefits from HSD would be matched with student enrollment information. Finally, if no HSD information is available, PED would use income statistics from the most current census information, based on the address of the student. SB17/SFCS would require TRD and HSD to enter into information-sharing agreements with PED.

Under the provisions of SB17/SFCS, each student would be assigned to one of five income categories: extremely low income, very low income, low income, moderate income, and above average income. While SB17/SFCS divides students into five income categories, only students in the bottom two categories – extremely low income and very low income – would be used to determine the family income index for a school site. Calculations would be based on income data

from the prior fiscal year in FY22, the two prior fiscal years in FY23, and the three prior fiscal years in FY24 and subsequent fiscal years. This phased-in, three-year averaging methodology can be used to minimize the volatility of the family income index and provide more stable funding.

To ensure school districts and charter schools are spending family income index funds as intended, SB17/SFCS requires school districts and state-chartered charter schools funded through the index to submit a report to PED providing a description of the services provided with the additional funding. The report must demonstrate how the programs provided with the funds impacted student outcomes. PED must receive this report by August 1 of the succeeding fiscal year. After receiving the reports, PED would need to compile and evaluate school districts' and charter schools' use of funds and present annual findings and recommendations to the Legislative Finance Committee and LESC, no later than October 15 of each year, beginning in FY22.

TECHNICAL ISSUES

Inclusion of Early Childhood Education Centers. Based on LESC staff conversations with the PED staff, the sponsor may wish to consider an amendment to further clarify which schools are eligible for distributions from the family income index. PED staff indicate SB17/SFCS is not intended to fund early childhood education centers, yet this analysis includes two early childhood education centers based on their designation as “elementary schools” in the department’s data.

The Public School Code defines a public school as “that part of a school district that is a single attendance center in which instruction is offered by one or more teachers and is discernible as a building or group of buildings generally recognized as either an elementary, middle, junior high or high school or any combination of those and includes a charter school,” while an elementary school is a “public school providing instruction for grades kindergarten through eight unless there is a junior high school program approved by the state board [department], in which case it means a public school providing instruction for grades kindergarten through six.” Currently, the department considers several schools that include a subset of the grades kindergarten through eight to be elementary schools.

Because both of the schools in question, Bloomfield Early Childhood Center in Bloomfield and Brown Early Childhood Center in Portales include kindergarten students, this analysis includes these early childhood centers as public schools. This analysis does exclude several early childhood centers that serve only prekindergarten students because they do not fall within the definition of an “elementary school” outlined above. If the sponsor wishes to exclude all schools that serve prekindergarten students to focus the additional funding on kindergarten through 12th grade students, the sponsor may need to include clarifying language to avoid confusion.

ALTERNATIVES

Over the past two years the Legislature has significantly increased funding for at-risk students by increasing the multiplier included in the public school funding formula’s at-risk index. According to PED staff, the proposed family income index is highly correlated with the funding formula’s at-risk index and increasing the funding formula’s multiplier would provide more dollars to school districts with higher family income indexes. However, this additional funding would not be as concentrated as through the family income index.

In presentations before LESC, department staff have indicated the difficulty in tracking and ensuring school districts spend at-risk funds on programs for the students generating the at-risk funding. While SB17/SFCS would provide a discrete pot of money to fund specific programs,

making it easier for PED to track and oversee, the department should continue to improve oversight of the \$300 million in formula funds for at-risk programs. In 2019, the Legislature amended the Public School Finance Act to improve school district reporting on the use of at-risk funds and the department should work with school district and charter schools through its annual budget review and approval process to ensure these funds are used as intended.

RELATED BILLS

SB17/SFCS relates to House Education Committee Substitute for House Bill 84, which includes an amendment to the at-risk index to provide program units based on the number of Native American students in public schools to provide funds to comply with the court's order in the *Martinez-Yazzie* lawsuit.

SB17/SFCS relates to House Education Committee Substitute for House Bill 135, which provides a \$100 thousand appropriation to develop a new at-risk index.

SOURCES OF INFORMATION

- LESC Files
- Public Education Department (PED)

JWS/kh

Estimated Fiscal Impact of SB17

	District Name	School Name	Family Income Index	Estimated Grant from Family Income Index	
1	ALAMOGORDO	NORTH ELEMENTARY	0.440	\$184,980	1
2	ALBUQUERQUE	LOWELL ELEMENTARY	0.781	\$194,603	2
3	ALBUQUERQUE	LA MESA ELEMENTARY	0.723	\$340,020	3
4	ALBUQUERQUE	WHERRY ELEMENTARY	0.709	\$275,866	4
5	ALBUQUERQUE	WHITTIER ELEMENTARY	0.662	\$209,572	5
6	ALBUQUERQUE	ARMIJO ELEMENTARY	0.637	\$193,534	6
7	ALBUQUERQUE	HODGIN ELEMENTARY	0.625	\$335,743	7
8	ALBUQUERQUE	HAYES MIDDLE	0.568	\$251,273	8
9	ALBUQUERQUE	EMERSON ELEMENTARY	0.567	\$266,242	9
10	ALBUQUERQUE	ALAMOSA ELEMENTARY	0.560	\$265,173	10
11	ALBUQUERQUE	LAVALAND ELEMENTARY	0.541	\$282,281	11
12	ALBUQUERQUE	VAN BUREN MIDDLE	0.537	\$292,974	12
13	ALBUQUERQUE	MARK TWAIN ELEMENTARY	0.517	\$198,880	13
14	ALBUQUERQUE	KIRTLAND ELEMENTARY	0.516	\$120,825	14
15	ALBUQUERQUE	MISSION AVENUE ELEMENTARY	0.493	\$186,049	15
16	ALBUQUERQUE	HAWTHORNE ELEMENTARY	0.478	\$187,118	16
17	ALBUQUERQUE	WASHINGTON MIDDLE	0.471	\$225,611	17
18	ALBUQUERQUE	KIT CARSON ELEMENTARY	0.465	\$190,326	18
19	ANIMAS	ANIMAS MIDDLE	0.500	\$20,000	19
20	ARTESIA	PENASCO ELEMENTARY	0.421	\$20,000	20
21	AZTEC	LYDIA RIPPEY ELEMENTARY	0.364	\$168,941	21
22	BELEN	JARAMILLO ELEMENTARY	0.455	\$142,210	22
23	BERNALILLO	ALGODONES ELEMENTARY	0.565	\$101,578	23
24	BLOOMFIELD	BLOOMFIELD EARLY CHILDHOOD CENTER	0.455	\$156,110	24
25	CAPITAN	CAPITAN ELEMENTARY	0.340	\$75,916	25
26	CARLSBAD	PECOS CONNECTIONS ACADEMY	0.321	\$439,460	26
27	CARRIZOZO	CARRIZOZO ELEMENTARY	0.346	\$20,000	27
28	CENTRAL CONS.	NASCHITTI ELEMENTARY	0.589	\$56,670	28
29	CENTRAL CONS.	NEWCOMB ELEMENTARY	0.588	\$152,902	29
30	CHAMA	CHAMA MIDDLE	0.463	\$20,316	30
31	CIMARRON	CIMARRON ELEMENTARY	0.441	\$27,800	31
32	CLAYTON	ALVIS ELEMENTARY	0.380	\$75,916	32
33	CLOUDCROFT	CLOUDCROFT ELEMENTARY	0.343	\$65,224	33
34	CLOVIS	JAMES BICKLEY ELEMENTARY	0.618	\$238,442	34
35	CLOVIS	HIGHLAND ELEMENTARY	0.598	\$206,365	35
36	COBRE CONS.	BAYARD ELEMENTARY	0.377	\$93,024	36
37	CORONA	CORONA HIGH	0.345	\$20,000	37
38	CUBA	CUBA ELEMENTARY	0.547	\$130,448	38
39	DEMING	RUBEN S. TORRES ELEMENTARY	0.645	\$301,528	39
40	DULCE	DULCE HIGH	0.404	\$71,640	40
41	ELIDA	ELIDA ELEMENTARY	0.347	\$37,424	41
42	ESPANOLA	LOS NINOS ELEMENTARY	0.519	\$59,878	42
43	ESTANCIA	UPPER ELEMENTARY	0.373	\$53,462	43
44	FARMINGTON	ANIMAS ELEMENTARY	0.577	\$253,411	44
45	FARMINGTON	MCCORMICK ELEMENTARY	0.449	\$195,672	45
46	FLOYD	FLOYD ELEMENTARY	0.364	\$41,701	46
47	FT SUMNER	FORT SUMNER ELEMENTARY	0.425	\$66,293	47
48	GADSDEN	LOMA LINDA ELEMENTARY	0.702	\$241,650	48
49	GADSDEN	ANTHONY ELEMENTARY	0.694	\$283,350	49

Estimated Fiscal Impact of SB17

	District Name	School Name	Family Income Index	Estimated Grant from Family Income Index	
50	GALLUP	NAVAJO ELEMENTARY	0.812	\$249,134	50
51	GALLUP	THOREAU ELEMENTARY	0.709	\$234,165	51
52	GALLUP	THOREAU HIGH	0.669	\$272,658	52
53	GRANTS	LAGUNA-ACOMA MIDDLE	0.531	\$27,800	53
54	HATCH	GARFIELD ELEMENTARY	0.455	\$54,532	54
55	HONDO	HONDO ELEMENTARY	0.352	\$26,731	55
56	HOUSE	HOUSE HIGH	0.409	\$20,000	56
57	JEMEZ MOUNTAIN	LYBROOK ELEMENTARY	0.605	\$52,393	57
58	JEMEZ VALLEY	JEMEZ VALLEY ELEMENTARY	0.433	\$55,601	58
59	LAKE ARTHUR	LAKE ARTHUR ELEMENTARY	0.333	\$20,000	59
60	LAS CRUCES	VALLEY VIEW ELEMENTARY	0.611	\$255,550	60
61	LAS CRUCES	BOOKER T. WASHINGTON	0.566	\$209,572	61
62	LAS CRUCES	CONLEE ELEMENTARY	0.564	\$260,896	62
63	LAS CRUCES	MESILLA PARK ELEMENTARY	0.543	\$242,719	63
64	LAS VEGAS CITY	MIKE SENA ELEMENTARY	0.451	\$24,593	64
65	LOGAN	LOGAN ELEMENTARY	0.456	\$55,601	65
66	LORDSBURG	R.V. TRAYLOR ELEMENTARY	0.423	\$88,747	66
67	LOS LUNAS	VALENCIA MIDDLE SCHOOL	0.445	\$224,542	67
68	LOS LUNAS	DESERT VIEW ELEMENTARY	0.427	\$181,772	68
69	MAGDALENA	MAGDALENA MIDDLE	0.521	\$39,562	69
70	MAXWELL	MAXWELL ELEMENTARY	0.403	\$28,870	70
71	MESA VISTA	OJO CALIENTE ELEMENTARY	0.326	\$20,000	71
72	MORA	MORA ELEMENTARY	0.417	\$83,401	72
73	MORIARTY-EDGEWOOD	MORIARTY ELEMENTARY	0.372	\$148,625	73
74	MOSQUERO	MOSQUERO ELEMENTARY	0.426	\$21,385	74
75	MOUNTAINAIR	MOUNTAINAIR JR HIGH	0.451	\$24,593	75
76	PECOS	PECOS ELEMENTARY	0.336	\$90,886	76
77	PENASCO	PENASCO HIGH	0.413	\$45,978	77
78	PORTALES	BROWN EARLY CHILDHOOD CENTER	0.443	\$163,595	78
79	QUEMADO	DATIL ELEMENTARY	0.500	\$20,000	79
80	QUESTA	ALTA VISTA ELEMENTARY	0.527	\$52,393	80
81	RATON	RATON INTERMEDIATE	0.411	\$128,310	81
82	RESERVE	RESERVE ELEMENTARY	0.403	\$28,870	82
83	ROSWELL	MESA MIDDLE	0.468	\$228,819	83
84	ROSWELL	MISSOURI AVE ELEMENTARY	0.435	\$163,595	84
85	ROY	ROY ELEMENTARY	0.525	\$22,454	85
86	RUIDOSO	SIERRA VISTA PRIMARY	0.372	\$208,503	86
87	SAN JON	SAN JON ELEMENTARY	0.521	\$39,562	87
88	SANTA FE	EL CAMINO REAL ACADEMY	0.372	\$333,605	88
89	SANTA FE	SALAZAR ELEMENTARY	0.370	\$89,817	89
90	SANTA FE	ASPEN COMMUNITY SCHOOL	0.367	\$148,625	90
91	SANTA ROSA	ANTON CHICO MIDDLE	0.500	\$20,000	91
92	SILVER CITY	SIXTH STREET ELEMENTARY	0.467	\$74,847	92
93	SOCORRO	PARKVIEW ELEMENTARY	0.521	\$250,204	93
94	SPRINGER	FORRESTER ELEMENTARY	0.333	\$20,000	94
95	STATE CHARTER	RAICES DEL SABER XINACHTLI COMMUNITY	0.567	\$20,000	95
96	STATE CHARTER	LA ACADEMIA DOLORES HUERTA	0.500	\$43,839	96
97	STATE CHARTER	CESAR CHAVEZ COMMUNITY SCHOOL	0.495	\$102,648	97
98	STATE CHARTER	LAS MONTANAS CHARTER	0.469	\$88,747	98

Estimated Fiscal Impact of SB17

	District Name	School Name	Family Income Index	Estimated Grant from Family Income Index	
99	STATE CHARTER	DZIT DIT LOOL SCHOOL OF EMPOWERMENT	0.462	\$20,000	99
100	STATE CHARTER	TAOS INTERNATIONAL SCHOOL	0.437	\$73,778	100
101	STATE CHARTER	SIX DIRECTIONS INDIGENOUS SCHOOL	0.434	\$35,285	101
102	STATE CHARTER	MISSION ACHIEVEMENT AND SUCCESS 2.0	0.414	\$105,855	102
103	STATE CHARTER	ALBUQUERQUE BILINGUAL ACADEMY	0.339	\$150,764	103
104	STATE CHARTER	NEW AMERICA SCHOOL - LAS CRUCES	0.330	\$78,055	104
105	STATE CHARTER	TAOS ACADEMY	0.328	\$82,332	105
106	STATE CHARTER	RED RIVER VALLEY CHARTER SCHOOL	0.326	\$31,008	106
107	STATE CHARTER	ROOTS & WINGS COMMUNITY	0.320	\$20,000	107
108	TAOS	TAOS CYBER MAGNET	0.444	\$20,000	108
109	TRUTH OR CONS.	T OR C ELEMENTARY	0.559	\$206,365	109
110	TUCUMCARI	TUCUMCARI MIDDLE	0.538	\$127,240	110
111	TULAROSA	TULAROSA ELEMENTARY	0.482	\$117,617	111
112	VAUGHN	VAUGHN ELEMENTARY	0.548	\$20,000	112
113	WAGON MOUND	WAGON MOUND ELEMENTARY	0.431	\$23,523	113
114	WEST LAS VEGAS	VALLEY ELEMENTARY	0.693	\$55,601	114
115	ZUNI	SHIWI TS'ANA ELEMENTARY	0.743	\$485,438	115
116	STATEWIDE TOTAL			\$15,000,000	116

Source: LESC Analysis