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LEGISLATIVE EDUCATION STUDY COMMITTEE
BILL ANALYSIS
54th Legislature, 2nd Session, 2020

Bill Number	<u>SB31/aHTRC</u>	Sponsor	<u>Soules</u>
Tracking Number	<u>.215907.1</u>	Committee Referrals	<u>SEC/SFC;HEC/HTRC</u>
Short Title	<u>Core Admin Functions Expenditures Formula</u>		
Analyst	<u>Andrews</u>	Original Date	<u>1/27/2020</u>
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FOR THE PUBLIC SCHOOL CAPITAL OUTLAY OVERSIGHT TASK FORCE

BILL SUMMARY

Synopsis of HTRC Amendment

The House Taxation and Revenue Committee Amendment to Senate Bill 31 (SB31/aHTRC) adds Section 1 of HB4/aHEC/aHAFC to SB31/aHTRC. As amended, SB31/aHTRC amends the Public School Finance Act to create the federally impacted location support program to provide annual awards to school districts and state-chartered charter schools who receive federal Impact Aid payments included in the calculation of state equalization guarantee (SEG) credits. To qualify, a school district or state-chartered charter school must have had Impact Aid revenue used to calculate an SEG credit in each of the preceding five fiscal years, not including the immediately preceding fiscal year. Annual awards would be based on the calculation of Impact Aid payments included in the SEG credits for each of the preceding five fiscal years, not including the immediately preceding fiscal year, to be phased in as follows: one-third in FY21, two-thirds in FY22, and the entire amount included in the calculation of the SEG in FY23 and subsequent years. SB31/aHTRC also requires school districts and state-chartered charter schools that receive federally impacted location support program funds to engage in meaningful consultation with Native American nations, tribes, and pueblos whose enrolled members are students in that school district or state-chartered charter school, and submit detailed annual reports on expenditures to the Public Education Department (PED), LESC, and the Legislative Finance Committee (LFC).

Synopsis of Original Bill

Senate Bill 31 (SB31) would amend the Public School Capital Outlay Act to change the limit of the Public School Facilities Authority's (PSFA) operating budget for core administrative functions to 5 percent of the average of the prior five years of awards given out by the Public School Capital Outlay Council (PSCOC) instead of the three-year average currently in statute.

FISCAL IMPACT

SB31/aHTRC does not contain an appropriation, but will have a fiscal impact as shown by the chart below:

SB31 Impact
(in millions)

	FY17	FY18	FY19	FY20	FY21 Without SB31	FY21 With SB31
PSCOC Awards	\$81.8	\$87	\$106.7	\$128.9	\$243.7	\$243.7
PSFA Operating Budget	\$6	\$5.6	\$5.2	\$4.7	\$5.4	\$5.8

Source: PSFA

SB31/aHTRC would stabilize PSFA’s budget and insulate the budget cap from temporary, short-term declines in awards. PSFA’s operating budget, and all PSCOC awards, are funded by the public school capital outlay fund. According to PSFA, due to revenue downturns in FY17 and FY18, PSCOC award amounts were reduced to \$81.8 million in FY17 and \$87 million in FY18, a significantly lower amount than in previous years; awards averaged \$188.1 million per year between FY12 and FY16. The calculation of the average of the three prior years of awards (FY17, FY18, and FY19) resulted in a \$4.7 million budget cap in the FY20 budget for PSFA, its lowest operating budget since FY03. As a result, PSFA had to reduce its number of staff and reduce non-staff operational costs to accommodate the reduced budget in FY20.

According to PSFA, the projected FY21 budget using the prior three-year calculation methodology is estimated at \$5.4 million. If the five-year calculation methodology is used as proposed in SB31/aHTRC, the FY21 operating budget cap is estimated at \$5.8 million, in line with the \$5.7 million FY21 operating budget requested by PSFA and recommended by LFC. If the operating budget for the agency continues to be set by the prior three-year methodology rather than the prior five-year methodology, additional reductions in staff may be necessary in FY21.

Federally Impacted Location Support Program Impacts. The Senate Finance Committee Amendment to the House Appropriations and Finance Committee Substitute for House Bill 2 and 3 appropriates a total of \$18.9 million from the public school capital outlay fund to the Public School Facilities Authority (PSFA) for maintenance, repairs and other infrastructure expenditures in school districts and state-chartered charter schools that receive federal Impact Aid payments for students residing on Indian lands; PSFA will allocate an amount to eligible school districts and state-chartered charter schools based on the amount of federal Impact Aid credited in the SEG. It is important to note that school districts and state-chartered charter schools would only be eligible for this funding if they receive Indian Education Impact Aid revenue. See **Attachment 6, Federal Impact Aid Payments, FY19.**

For FY21, federally impacted location support program grants would be calculated using the average amount of Impact Aid included in the calculation of SEG credits from FY15 to FY19, or \$75.5 million. This amount will increase in future years because federal Impact Aid payments have increased. This analysis assumes Impact Aid receipts for FY20 and subsequent fiscal years using actual Impact Aid receipts in FY19. Estimated distributions from the federally impacted location support program fund would total \$18.8 million in FY21, \$38.5 million in FY22, and \$59.6 million in FY23. See **Attachment 1, Average Operational Fund Impact Aid and Estimated Distributions of Federally Impacted Location Support.** When fully phased in, school districts

and state-chartered charter schools that receive Impact Aid will receive an average of \$391 per student, although distributions will be as high as \$4,362 per student to as low as \$1 per student.

SB31/aHTRC requires a school district or state-chartered charter school to receive Impact Aid in each of the last five fiscal years, not including the immediately preceding fiscal year. Excluding the immediately preceding fiscal year will allow the Legislature to make an appropriation to the federally impacted location support program fund in the exact amount that will be required to make awards. Because school districts and state-chartered charter schools continue to receive Impact Aid after the end of the legislative session, including the immediately preceding fiscal year would require the Legislature to estimate this amount.

SUBSTANTIVE ISSUES

The proposed change in SB31/aHTRC in PSFA's operating budget cap would extend the time period for calculating the average prior years of PSCOC awards from three years to five years so PSFA's FY21 operating budget would fall within the five percent average of PSCOC awards. SB31/aHTRC also makes technical changes.

According to analysis from PSFA, the agency has the same operating budget for FY20 that it did in FY03. In FY03, PSFA had 26 FTE positions, as opposed to its current staffing level of 44 FTE positions. Since 2003, PSFA has expanded from a single deficiencies correction program to providing seven funding programs for all school districts throughout the state. These programs are complex and require skilled, professional staff to administer the funding and provide project management support to awarded school districts.

Federally Impacted Location Support Program. SB31/aHTRC would create a new categorical federally impacted location support program that anticipates an appropriation of state revenue to be distributed to each school district and state-chartered charter school that received Impact Aid in each of the preceding five fiscal years, not including the immediately preceding fiscal year. Annual awards would be based on the calculation of Impact Aid payments included in the SEG credits for each of the preceding five fiscal years, not including the immediately preceding fiscal year, to be phased in as follows:

- In FY21, one third of the average amount of the SEG credit for federal Impact Aid payments between FY15 and FY19;
- In FY22, two thirds of the average amount of the SEG credit for federal Impact Aid payments between FY16 and FY20; and
- In FY23, the average amount of the SEG credit for federal Impact Aid payments between FY17 and FY21. In subsequent fiscal years, the award will be calculated using the average amount of the SEG credit for federal Impact Aid payments for the preceding five fiscal years, excluding the most recent fiscal year.

To be eligible for a distribution, a school district or state chartered charter school has to have had 75 percent of their basic Impact Aid payments taken credit for in the public school funding formula for the immediately preceding five school years. This bill does not make any changes to the amount of Impact Aid credited in the public school funding formula for the state equalization guarantee, which is currently set at 75 percent. In the 2019 legislative session, legislation was introduced to eliminate the Impact Aid credit in the SEG, but concerns were expressed regarding potential disequalization; SB31/aHTRC provides an alternative that maintains the equalization of the SEG

distribution, but provides additional revenue that can only be spent for specific purposes to school districts and state-chartered charter schools that receive Impact Aid.

To receive an allocation from the federally impacted support program, school districts and state-chartered charter schools would be required to submit a detailed report by October 1 of each year to PED, LESC, and LFC of all expenditures made in the previous fiscal year. In addition, school districts and state-chartered charter schools must verify they consulted with the applicable Native American nations, tribes and pueblos in a verification report to LESC and LFC by October 1 of each year.

Uses of Federally Impacted Support Program Funds. School districts and state-chartered charter schools that receive federal Impact Aid funds will only be able to use federally impacted location support award funds for capital expenditures; debt service; educating students who receive special education services, have a disability, are economically disadvantaged, are English language learners, or are participants in gifted education programs; or community services. SB31/aHTRC specifies that no more than 50 percent of federally impacted location support award funds may be spent for capital expenditures and debt service.

The restrictions on how a school district or state-chartered charter school may spend an award from the federally impacted location support program appear to be based on the funding categories that are excluded when calculating disparity to certify a state as having an equalized funding system. See **Disparity Analysis**.

Separate appropriations to specific schools or school districts for operational expenditures circumvent the public school funding formula, which provides operational funds for all school districts, and they may compromise the equity of the formula. In addition, the *Martinez and Yazzie* consolidated lawsuit found New Mexico has failed its most at-risk populations – defined as low-income students, Native American students, English learners, and students with disabilities – and noted that some programs serving at-risk students had not been funded to the extent that all at-risk students could participate. HB4/aHEC/aHAFC’s federally impacted location support program would provide funding to some at-risk students, but not all, potentially exacerbating disparities in operational funding for at-risk students.

State Equalization. While Impact Aid is sent directly to the school district or state-chartered charter school by the federal government, federal law allows a state with an equalized system of school finance to consider these payments as local revenue sources when allocating state dollars to school districts and state-chartered charter schools. New Mexico is one of three states, along with Alaska and Kansas, that receives permission from the federal government to consider these payments. One additional state, Hawaii, receives federal Impact Aid at the state level because the entire state operates as one school district. New Mexico has taken a credit for 75 percent of federal Impact Aid when allocating the SEG distribution since the funding formula was adopted in the 1970s.

SEG Credit for Impact Aid. To maintain an equalized funding formula, New Mexico takes credit for 75 percent of operational Impact Aid – i.e. basic support payments – received by school districts and state-chartered charter schools in the SEG distribution. Under the Public School Finance Act, every school district and state-chartered charter school in the state is guaranteed to receive the program cost calculated by the funding formula, regardless of how much the school district or state-chartered charter school is able to raise in local taxes or other funding sources, including Impact Aid revenue. New Mexico receives approval from the U.S. secretary of education to

consider Impact Aid as local revenue in its SEG because New Mexico’s funding formula is equalized in that students across the state are funded in similar ways.

Disparity Analysis. To consider Impact Aid as local revenue when allocating state aid, the state must demonstrate to the U.S. secretary of education that the disparity in per-student revenues is less than 25 percent, after eliminating the 5 percent of students with the highest per-student revenues and the 5 percent of students with the lowest per-student revenues. The calculation approved by the U.S. Department of Education also does not consider additional revenue provided to school districts and state-chartered charter schools based on the special needs of their student’s population (such as special education funding or at-risk funding), or due to the geographic isolation of a school (such as the small school size adjustment). When performing the disparity test, federal regulations require the government to exclude amounts raised for capital outlay, debt service, and community service.

Public School Capital Outlay Funding. Litigant school districts have revived their claim that the capital outlay system is inequitable and argued that eliminating the 75 percent credit of Impact Aid funds would take care of the issue. The current standards-based public school capital outlay program was developed and established in response to a 1998 lawsuit filed in state district court by Zuni Public Schools and later joined by Gallup-McKinley County Schools (GMCS) and Grants-Cibola County Public Schools. Although the quality of school facilities has improved significantly since the lawsuit, and the state has awarded \$2.6 billion dollars in capital outlay funding to school districts, litigant school districts are still concerned the system is inequitable. See **Attachment 2, Total PSCOC Dollars Awarded.** These alleged ongoing disparities led GMCS to reopen the *Zuni* lawsuit – which had never been closed – and seek judicial intervention to cure what the school district characterizes as ongoing disparities in the current public school capital outlay funding system. For more information, see the **LESC Annual Report** (https://www.nmlegis.gov/Entity/LESC/Documents/Reports_To_The_Legislature/LESCReportToLegislature_2020.pdf).

Work to Address Plaintiff Concerns. The reopening of the *Zuni* lawsuit and discussions during the 2019 legislative session prompted further consideration of the equity of the current public school capital outlay system. During the 2019 interim, multiple committees held legislative hearings on the issues with the current public school capital outlay system and potential solutions, including the feasibility of eliminating the operational credit the state takes for federal Impact Aid funds. In addition, the House Majority Office held multiple well-attended statewide meetings to discuss capital outlay issues and potential solutions for the 2020 legislative session. See **Attachment 3, Public School Capital Funding and Impact Aid.**

The state continues to work to ensure more equity in public school facility funding. A new state and local match formula, which adjusts the state and local shares of the Public School Capital Outlay Council (PSCOC)-funded projects based on a school district’s ability to fund replacement of their schools, will be fully phased-in in FY24. In addition, PSCOC continues to adjust the public school capital outlay process. In response to plaintiff school district concerns, PSCOC directed the Public School Facilities Authority (PSFA), which staffs the council, to establish a process for funding teacher housing facilities. A separate retroactive standards-based award program allowed PSCOC to make awards to schools that received a standards-based award under an older version of the adequacy standards so they can “catch up” with current standards. PSFA reviewed past projects that received limited funding participation due to spaces being identified as “outside of adequacy” at the time of the award, but most requests from litigant school districts were for things within adequacy. In anticipation of another legislative authorization, PSFA will contact school districts eligible for retroactive standards-based awards and work to create an awards process.

Public School Capital Outlay in SB31/aHTRC. SB31/aHTRC would create inequities in the PSCOC process, and potentially exacerbate the *Zuni* lawsuit, which is still ongoing. School districts that receive federal Impact Aid funds have argued these funds are essentially payments to replace lost property tax revenue because of federal activity. However, legislation has been enacted to provide additional state funding for school districts with low property tax bases. Laws 2018, Chapter 66 (SB30) changed PSCOC’s state and local match calculation to be based on the net taxable value for a school district for the prior five years, the maximum allowable gross square footage per student pursuant to the adequacy planning guide, the cost per square foot of replacement facilities, and each school district’s population density.

While litigant school districts have argued their Impact Aid is a payment in lieu of taxes and should be treated like property taxes and available for capital outlay, SB31/aHTRC’s federally impacted location support program payments would not be considered in PSCOC’s state and local match calculation, which would introduce inequities into the state and local match calculation. The state and local match formula was put into place to provide equity in state funding of public school buildings and address the *Zuni* lawsuit. For this reason, the Legislature may want to consider including federally impacted location support program revenue that is used for capital outlay in the state and local match calculation, which would result in reducing the state share of projects at school districts that receive federally impacted location support program funds. See **Attachment 4, Potential Change to PSCOC State Match with Inclusion of 50 Percent of Federally Impacted Support Program Revenue.** For example, the FY21 state match for Jemez Valley Public Schools is 37 percent, and under SB31/aHTRC the state match would not be changed. However, if SB31/aHTRC was enacted and Jemez Valley Public Schools decided to use 50 percent of federally impacted support program funds for capital outlay, Jemez Valley Public Schools would have an additional \$475 thousand to spend on capital outlay annually, in addition to the \$380 thousand the state and local match formula estimates to be currently available. The PSCOC state match considers the amount of funding school districts need to replace their facilities over 45 years, and amortizes this amount to determine the amount of funding needed annually. Considering potential revenue from SB31/aHTRC, Jemez Valley Public Schools is estimated to have \$855 thousand in annual capital outlay revenue, although only \$468 thousand is needed to replace their facilities to adequacy. This means Jemez Valley Public Schools would have 183 percent of what is needed for public school facilities, and if SB31/aHTRC revenues were considered in the PSCOC state match calculation, Jemez Valley Public Schools would have their state match reduced from 37 percent to 12 percent. It is important to note that including federally impacted support program funds would have lowered Jemez Valley Public School’s state match to the floor of 6 percent – the lowest available under the Public School Capital Outlay Act – but Jemez Valley Public Schools receives 12 percent as a result of the school district’s population density.

PSCOC uses the weighted New Mexico Condition Index (wNMCI) to rank the condition of school facilities, with schools in the worst condition at the top of the list of eligibility for PSCOC funding. Depending on state revenues, PSCOC determines a funding pool for applications, for example inviting schools ranked in the top 75 wNMCI to apply for funding. The PSCOC state match determines how much the state participates in capital outlay funding for each school district. If SB31/aHTRC capital outlay revenues are not considered in the PSCOC state match, school districts that receive federally impacted support program funds will still be able to receive their current level of funding from the state as their schools become eligible for funding. For example, Pojoaque Valley Public School’s Pojoaque Middle School is currently ranked 40 on the wNMCI; if the school district decided to apply for PSCOC funding for Pojoaque Middle School, they would be able to receive 73 percent of the cost of the project from PSCOC. However, if federally

impacted support program revenue was included in the calculation of the state and local match, Pojoaque Middle School would receive 41 percent of funding from PSCOC. See **Attachment 5, School Districts that Receive Impact Aid Funds in the Top 100 FY20 wNMCI**.

OTHER SIGNIFICANT ISSUES

Impact Aid. Since 1950, the federal government has provided local school districts with funding to assist local schools with providing education to “federally connected children” and to compensate school districts with limited taxable property due to property acquired by the federal government after 1938. The federal government maintains a significant presence in New Mexico, in the form of national laboratories, military bases, and tribal lands. Because of this outsized presence, New Mexico has one of the highest allocations of federal Impact Aid funds on a per-capita basis in the nation. Each year, Congress makes appropriations for four types of Impact Aid: basic support payments, payments for federal property, payments for children with disabilities, and construction payments. Basic support payments fund operational Impact Aid — funds that can be spent at the discretion of the local school district or state-chartered charter school.

In FY19, 25 school districts and five state-chartered charter schools received \$111.5 million of this funding directly from the federal government. See **Attachment 6, Federal Impact Aid Payments, FY19**. In FY19, New Mexico school districts and state-chartered charter schools received \$84.6 million in operational fund Impact Aid, which is used to calculate the SEG credit. See **Attachment 7, Operational Fund Impact by Fiscal Year**.

Arguments from School Districts that Receive Federal Impact Aid Funds. During the 2019 legislative session, school districts that were plaintiffs in the 1999 *Zuni* lawsuit claimed the capital outlay system was unfair because they could not raise sufficient local revenue to build above the statewide adequacy standards, unlike school districts with higher land valuations. Some school districts that receive Impact Aid funds indicated they are still struggling to generate enough local revenues for the local match for PSCOC projects, though they acknowledged the new state and local match calculation – which is currently being phased in through FY24 – is a step in the right direction. Plaintiff school districts proposed legislation to prohibit the state from taking credit for federal Impact Aid funds. They argued eliminating the credit would provide more general fund revenue to these school districts and would free up Impact Aid revenue for capital expenditures. However, Impact Aid payments are part of a school district’s operational fund and eliminating the credit could create disproportional differences in operational funding without addressing capital outlay needs directly.

While some school districts that received federal Impact Aid funds indicated they would like to eliminate the SEG credit for operational Impact Aid payments for capital expenditures, some tribes indicated they would like to use these funds for operational expenditures. Increasing collaboration between tribal governments, PED, and school districts was echoed by a number of meeting participants. One participant indicated the majority of Navajo students graduate from public schools; however, tribes have little collaboration with schools and little influence on how Impact Aid is used for Native American students. It appears more engagement between public school districts and the tribes is needed. For more information, see the **LESC Annual Report** (https://www.nmlegis.gov/Entity/LESC/Documents/Reports_To_The_Legislature/LESCReportToLegislature_2020.pdf).

CONSEQUENCE OF NOT ENACTING THE BILL

According to analysis from PSFA, if SB31/aHTRC is not enacted, staff reductions may be necessary in FY21.

RELATED BILLS

Relates to HB4/aHEC/aHAFC, Federally Impacted Location Support Pgm, which creates a grant program for school districts and state-chartered charter schools that receive federal Impact Aid, based on a percentage of the average amount of total Impact Aid payments received for the preceding five school years.

Relates to SB142, Federal Revenue in School Funding, which removes the requirement that PED must take credit for 75 percent of federal Impact Aid payments in calculating a school district's or state-chartered charter school's SEG.

Relates to SB141, School Funding & Uses, appropriates \$86 million to PED to replace federal Impact Aid payments deducted from the distribution of state funds pursuant to the SEG.

Relates to SB135, Replace Some School Impact Aid Funding, which directs PED to distribute half of the federal Impact Aid credited under the SEG back to school districts that had at least \$1 million in federal Impact Aid funds credited against their SEG distribution and appropriates \$29.8 million to cover the distribution.

Relates to HB254 and SB159, Distributions to School Districts, which amends state funding calculations pursuant to the Public School Capital Improvements Act.

Relates to HB131, Distributions to Taxing School Districts, which would increase the state program guarantee pursuant to the Public School Capital Improvements Act.

Relates to SB198, School Impact Aid Credits Returned, which replaces the amount of federal Impact Aid credited under the SEG for school districts that had at least \$1 million in federal Impact Aid funds credited against their SEG distribution through a separate appropriation.

Relates to SB292, Changes to Impact Aid, which would establish a new state-funded grant program to provide school districts and state-chartered charter schools that have at least \$1 million in federal Impact Aid credited in the public school funding formula with additional funding.

SB317, Fed Impacted Location Support Fund, which would establish a new state-funded grant program to provide school districts and state-chartered charter schools additional funding based on their amount of Impact Aid credited in the SEG.

SOURCES OF INFORMATION

- LESC Files
- Public School Facilities Authority (PSFA)

MCA/tb/mc/my/sgs

Average Operational Fund Impact Aid and Estimated Distributions of Federally Impacted Location Support ¹

School District or Charter School	FY15 to FY19 Average Operational Impact Aid	Estimated FY21 Distribution	FY16 to FY20 Average Operational Impact Aid	Estimated FY22 Distribution	FY17 to FY21 Average Operational Impact Aid	Estimated FY23 Distribution
1 Alamogordo Public Schools	\$763,846	\$190,962	\$810,407	\$405,203	\$854,268	\$640,701
2 Albuquerque Public Schools	\$111,815	\$27,954	\$143,027	\$74,513	\$157,102	\$117,827
3 Bernalillo Public Schools	\$3,957,993	\$989,498	\$4,242,557	\$2,121,278	\$4,503,584	\$3,377,688
4 Bloomfield Schools	\$616,328	\$154,082	\$674,216	\$337,108	\$733,805	\$550,354
5 Central Consolidated Schools	\$22,872,755	\$5,718,189	\$22,474,214	\$11,237,407	\$22,759,303	\$17,069,477
6 Clovis Municipal Schools	\$174,544	\$43,636	\$232,781	\$116,390	\$291,381	\$218,536
7 Cuba Independent Schools	\$1,053,075	\$263,269	\$1,177,844	\$588,922	\$1,310,135	\$982,601
8 Dulce Independent Schools	\$3,339,029	\$834,757	\$3,566,575	\$1,783,288	\$3,779,529	\$2,834,646
10 Española Public Schools	\$122,096	\$30,524	\$103,913	\$51,957	\$71,688	\$53,766
11 Farmington Municipal Schools	\$3,618	\$0	\$1,289	\$0	\$0	\$0
12 Gallup-McKinley County Schools	\$28,340,989	\$7,085,247	\$28,690,797	\$14,345,399	\$28,886,048	\$21,664,536
13 Grants-Cibola County Schools	\$2,917,133	\$729,283	\$3,116,817	\$1,558,409	\$3,549,808	\$2,662,356
14 Jemez Mountain Public Schools	\$246,487	\$61,622	\$223,401	\$111,700	\$217,747	\$163,310
15 Jemez Valley Public Schools	\$1,192,586	\$298,147	\$1,219,376	\$609,688	\$1,266,430	\$949,822
16 Las Cruces Public Schools	\$684	\$0	\$0	\$0	\$0	\$0
17 Los Alamos Public Schools	\$326,188	\$81,547	\$394,206	\$197,103	\$450,775	\$338,081
18 Los Lunas Public Schools	\$198,269	\$49,567	\$226,245	\$113,123	\$255,094	\$191,321
19 Magdalena Municipal Schools	\$456,050	\$114,012	\$475,170	\$237,585	\$494,280	\$370,710
20 Maxwell Municipal Schools	\$419	\$105	\$482	\$241	\$516	\$387
21 McCurdy Charter School	\$28,567	\$0	\$40,693	\$0	\$52,819	\$0
23 Peñasco Independent Schools	\$25,489	\$6,372	\$27,980	\$13,990	\$27,436	\$20,577
24 Pojoaque Valley Public Schools	\$1,244,873	\$311,218	\$1,503,693	\$751,846	\$1,723,647	\$1,292,735
25 Portales Municipal Schools	\$6,923	\$1,731	\$5,350	\$2,690	\$3,987	\$2,990
26 Raton Public Schools	\$12,679	\$3,170	\$13,267	\$6,634	\$16,111	\$12,083
27 Ruidoso Municipal Schools	\$304,083	\$76,021	\$290,539	\$145,270	\$255,985	\$191,989
28 Southwest Aero., Math, and Science	\$2,112	\$0	\$3,188	\$0	\$4,264	\$0
30 Southwest Primary Learning Center	\$2,610	\$0	\$3,677	\$0	\$4,744	\$0
31 Southwest Secondary Learning Center	\$2,010	\$0	\$3,045	\$0	\$4,081	\$0
32 Taos Municipal Schools	\$36,931	\$9,233	\$43,768	\$21,884	\$49,555	\$37,166
33 Tularosa Municipal Schools	\$345,969	\$86,492	\$368,830	\$184,415	\$375,132	\$281,349
34 Waiatowa Charter High School	\$98,802	\$0	\$151,732	\$0	\$204,663	\$0
35 Zuni Public Schools	\$6,663,467	\$1,665,867	\$7,021,819	\$3,510,909	\$7,394,823	\$5,546,117
Statewide Total	\$75,468,418	\$18,892,504	\$77,250,928	\$38,523,652	\$79,698,738	\$59,571,126

¹This table is based on operational impact aid receipts that were included in the calculation of funding formula credits. Receipts for FY20 through FY22 were estimated using FY19 actual receipts. Source: LESC Files

Public School Capital Funding and Impact Aid

Presentation to
the Public School Capital Outlay Oversight Task Force
(Revised Version of the Regional Presentation)

David Abbey, LFC Director Rachel Gudgel, LESC Director

October 11, 2019

Constitutional Requirements

- New Mexico's Constitution requires a "uniform" and "sufficient" public education system (Article XII, Section 1).
- The district court ruled in the *Zuni* case (1999) that the state's capital outlay system violated this standard.



System of Public School Capital Funding

- New Mexico has a system of funding public school buildings.
- Based on adequacy standards initiated in 1999-2000.
 - Minimum space and performance requirements.
 - Initial focus was classrooms.
- Schools ranked annually by weighted facility condition index; districts maintain data validated by PSFA.
 - FCI: cost of repair divided by replacement cost.
- PSCOC uses a rule of thumb to replace rather than repair if FCI > 60 percent.
- Programs in addition to standards-based programs have been added over two decades (See sidebar).
 - New programs may duplicate and divert focus from core standard mission.

PSCOC Program Expansions

- Facilities Master Plans (2003)
- Standards-Based Projects (2004)
- Lease Assistance (2005)
- Broadband Deficiencies (2014)
- Special Schools (2012)
- Systems-Based Projects (2017)
- School Security (2018)
- Prekindergarten Classrooms (2019)
- Teacher Housing and Outside-of-Adequacy (baseball fields, locker rooms, etc.) (2019)



Source: Capital Outlay Funding for Public Schools, Presentation of PSFA Director Jonathan Chamblin to LFC on July 11, 2019

System of Public School Capital Funding

- Building standards evolved over time.
 - Initial focus on classrooms.
- Eligible and ineligible PSFA projects are displayed on the right.
- FY20 Outside of Adequacy funding requests included projects currently defined within the adequacy standards.

Spaces Defined in the Standards, eligible for funding	Spaces <i>Not</i> Defined in the Standards, eligible for funding	Spaces Typically Ineligible for Funding
General use classrooms	Special education classrooms (gifted, t, and c-level)	Athletics Sport Facilities (Stadiums, swimming pools, baseball and softball fields, soccer fields, tennis courts)
Science classrooms	Special education pullout spaces	
Special education classrooms (d-level)	OT / PT spaces	
Art classrooms	Cultural and language classrooms	School Support Facilities (Bus compounds and garages, school board offices, equipment and tool sheds, district administration offices)
Career education classrooms	ROTC spaces	
Computer classrooms	Special program music classrooms	
Physical education (gym, locker rooms, office, storage)	Office spaces for additional counselors, therapists, etc	Performing Arts Facilities (Auditoriums, stages)
Library spaces (book stacks, office, storage)	Security spaces (SRO office and secure storage)	
Food service spaces (serving, dining, kitchen)	Technology infrastructure spaces	
Administration spaces	Teacher / Team collaboration spaces	Non-School Facilities (School-based health centers, recreation centers, senior citizen centers)
Student health spaces	Family and community sciences classrooms	
Teacher workroom	Specialized labs for robotics, maker spaces, etc	
Parent room	Mock courtrooms	
	Daycare	
	Alternate PE spaces	
	Maintenance shops	
	Teacher housing	



Source: PSFA and Adequacy Planning Guide

State and Local Funding Formula

- Initial formula based on property tax capacity per student.
 - Minimum state aid 10 percent; maximum, Zuni, 100 percent.
 - Gallup, Deming, Hobbs, Roswell, and Clovis received 65 to 80 percent of their capital funding from the state.
- The formula was modified in 2018 to reduce aid to districts with a significant tax base.
 - Results in less funding allocated to projects in districts with high property wealth.
 - Formula changes allow for better targeting to districts with low property wealth.

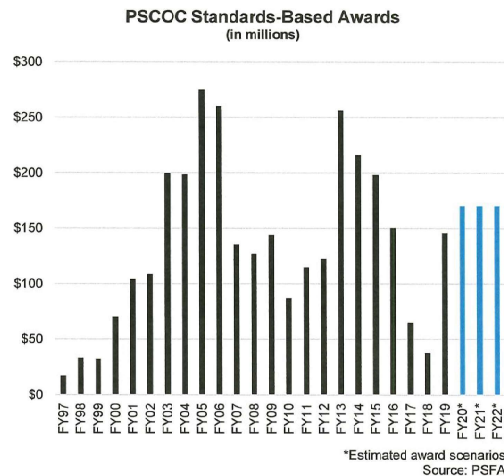
Laws 2018, Chp. 66 (SB 30)				
Local and State Match Changes				
District	Current Law		Phase 2	
	FY19		FY24	
	Local	State	Local	State
Alamogordo	38%	52%	51%	49%
Albuquerque	45%	55%	92%	8%
Bernalillo	59%	41%	94%	6%
Central	38%	52%	48%	52%
Deming	31%	59%	43%	57%
Gadsden	16%	34%	30%	70%
Gallup	20%	30%	21%	79%
Grants	23%	77%	30%	70%
Hobbs	42%	58%	84%	16%
Las Cruces	36%	54%	71%	29%
Lordsburg	78%	22%	74%	26%
Los Alamos	53%	47%	92%	8%
Raton	54%	46%	58%	42%
Rio Rancho	33%	57%	76%	24%
Roy	54%	46%	14%	86%
Santa Fe	90%	10%	94%	6%

Source: PSFA



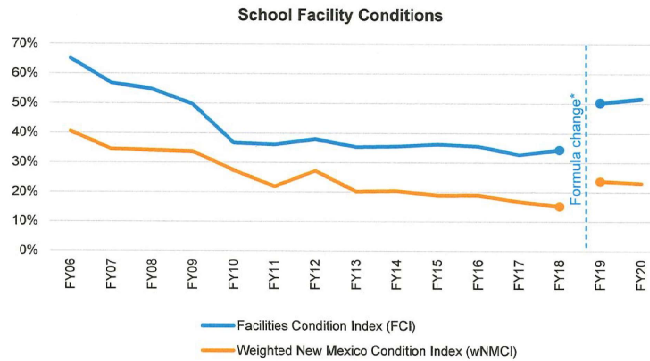
State Funding

- In 1997, the state spent only \$10 million on school buildings.
- State earmarked severance tax revenues to severance tax bonding to fund school construction (sponge bonds).
- State has spent \$2.5 billion in the last 20 years.
 - Standards-based awards decreased sharply in FY17 through FY19.
 - Short to mid-term funding outlook is significantly higher for FY20 to FY22.



State Building Conditions

- Building conditions have improved dramatically; before standards program, FCI was 70 percent and fell to 35 percent.
- Public School Facilities Authority (PSFA) maintains an expert staff of approximately 50 FTE to administer this program; the annual budget is about \$5 million.



*In FY19, PSFA changed the methodology for calculating the wNMCi and FCI. Formulas for building degradation changed to match industry standards. Increased values do not reflect actual rapid deterioration of facility conditions. Source: PSFA



Facility Condition Index (FCI)

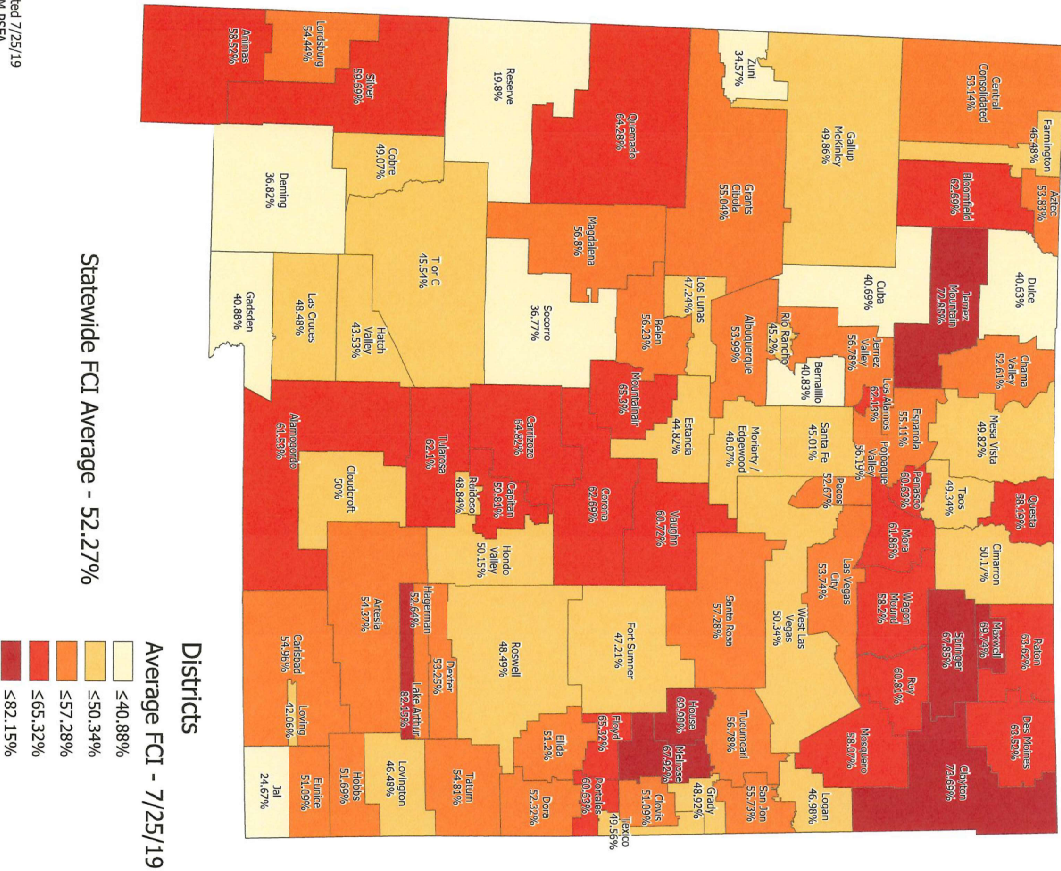
- Impact Aid districts report they significantly need to “catch up” and the Facility Condition Index (FCI) is an incomplete indicator.
- PSCOC will schedule testimony with Impact Aid districts on this issue.

District	FCI: FY19	District	FCI: FY19	District	FCI: FY19
Alamogordo	61.5%	Floyd	65.3%	Mountainair	35.3%
Albuquerque	54.0%	Fort Sumner	47.2%	Pecos	32.7%
Animas	58.5%	Gadsden	40.9%	Penasco	30.6%
Artesia	34.4%	Gallup McKinley	49.9%	Pojoaque	36.2%
Aztec	53.8%	Grady	48.9%	Portales	30.6%
Belen	36.2%	Grants Cibola	55.0%	Quemado	34.3%
Bernalillo	40.8%	Hagerman	52.6%	Questa	38.2%
Bloomfield	62.7%	Hatch Valley	43.5%	Raton	33.6%
Capitan	59.8%	Hobbs	51.7%	Reserve	19.8%
Carlsbad	55.0%	Hondo Valley	50.2%	Rio Rancho	45.2%
Carriazo	64.8%	House	70.0%	RCSwell	48.5%
Central	33.1%	Jal	24.7%	Rcy	30.8%
Chama Valley	52.6%	Jemez Mountain	72.9%	Ruidoso	48.8%
Cimarron	50.2%	Jemez Valley	56.8%	San Jon	55.7%
Clayton	73.7%	Lake Arthur	82.2%	Santa Fe	45.0%
Cloudcroft	50.0%	Las Cruces	48.5%	Santa Rosa	57.3%
Clovis	51.1%	Las Vegas City	53.7%	Silver	59.7%
Cobre	49.1%	Logan	47.0%	Socorro	36.8%
Corona	62.7%	Lordsburg	54.4%	Springer	37.9%
Cuba	40.7%	Los Alamos	62.1%	T or C	45.5%
Deming	36.8%	Los Lunas	47.2%	Taos	49.3%
Des Moines	63.5%	Loving	42.1%	Tatum	54.8%
Dexter	33.3%	Lovington	46.5%	Texico	49.6%
Dora	52.3%	Magdalena	56.8%	Tucumcari	56.8%
Dulce	40.6%	Maxwell	69.7%	Tularosa	32.1%
Elida	51.2%	Melrose	67.9%	Vaughn	30.7%
Espanola	55.1%	Mesa Vista	49.8%	Wagon Mound	58.2%
Estancia	44.8%	Mora	61.9%	West Las Vegas	50.3%
Eunice	51.1%	Moriarty	48.9%	Zuni	34.6%
Farmington	46.5%	Mosquero	58.1%	Statewide	52.3%





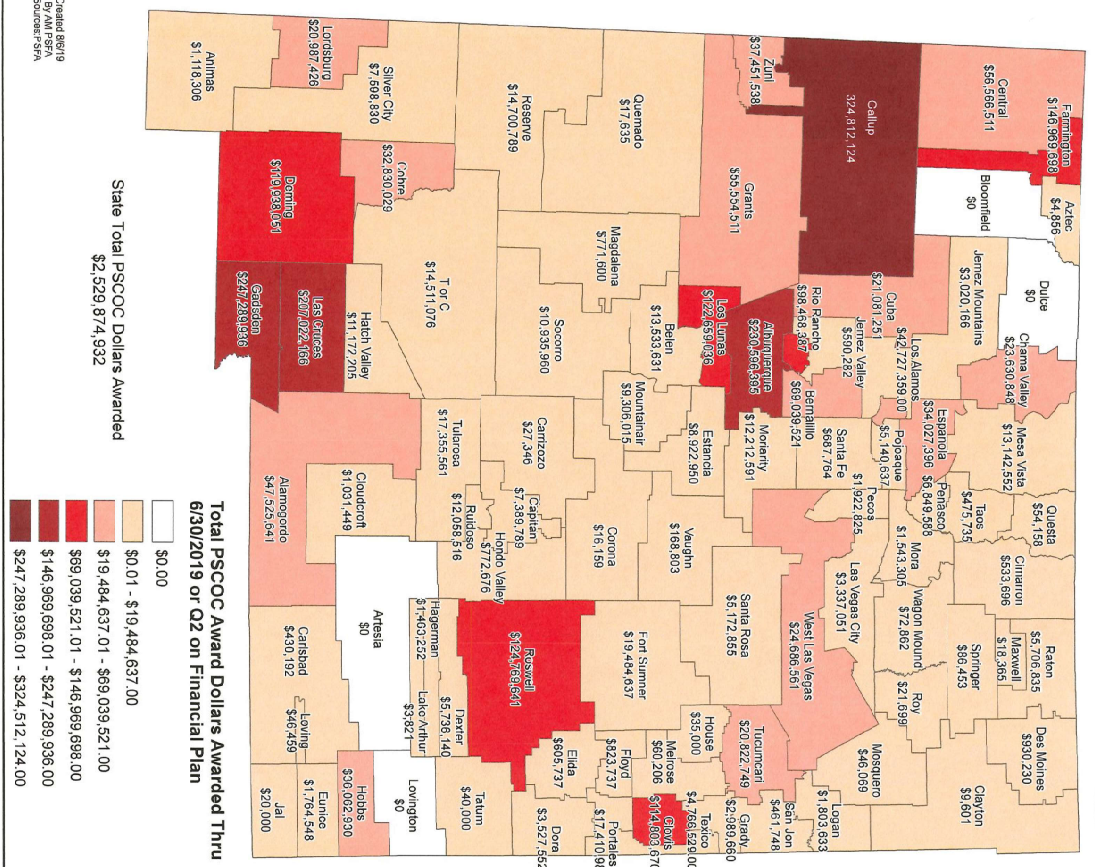
District Average FCI as of 7/25/19



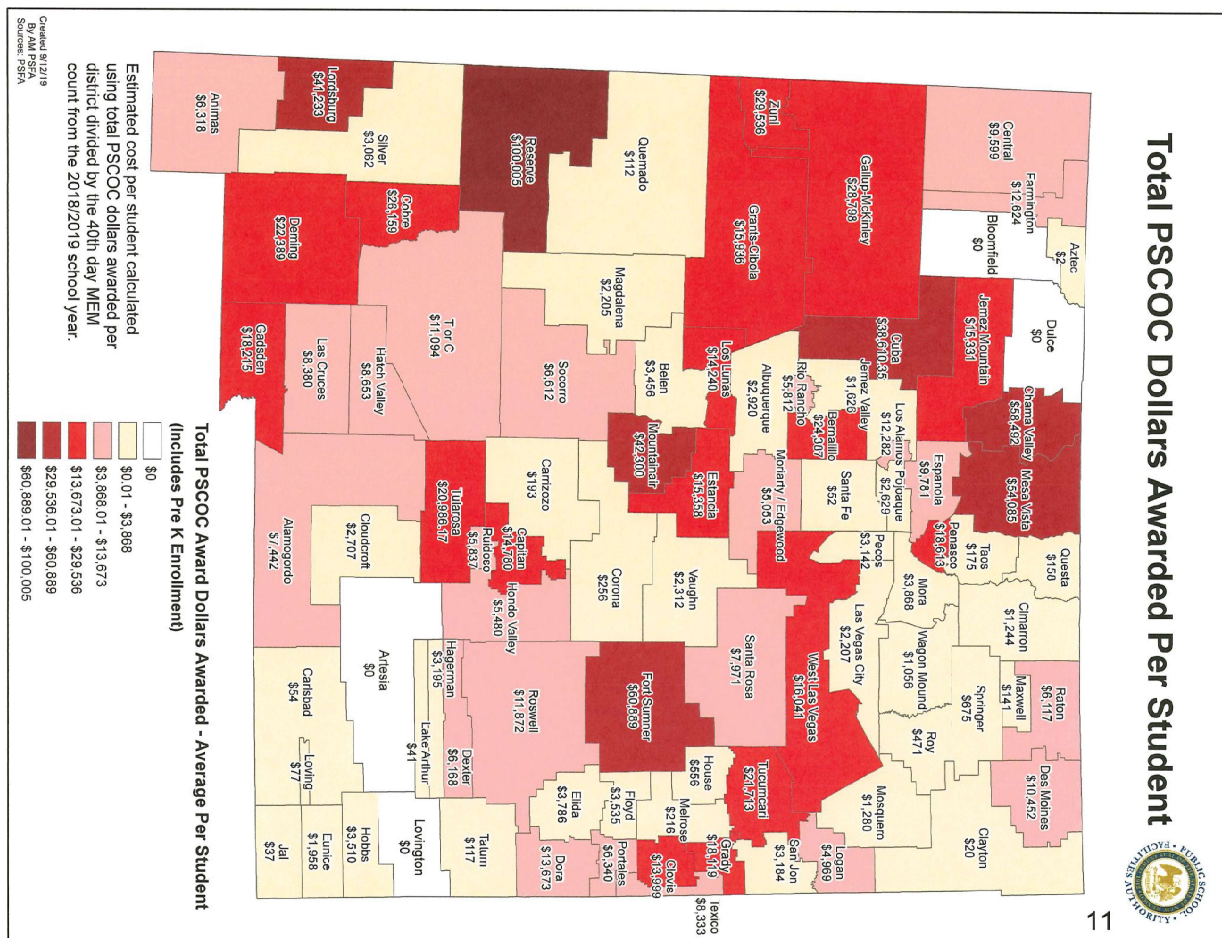
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Source: PSFA



Total PSCOC Dollars Awarded



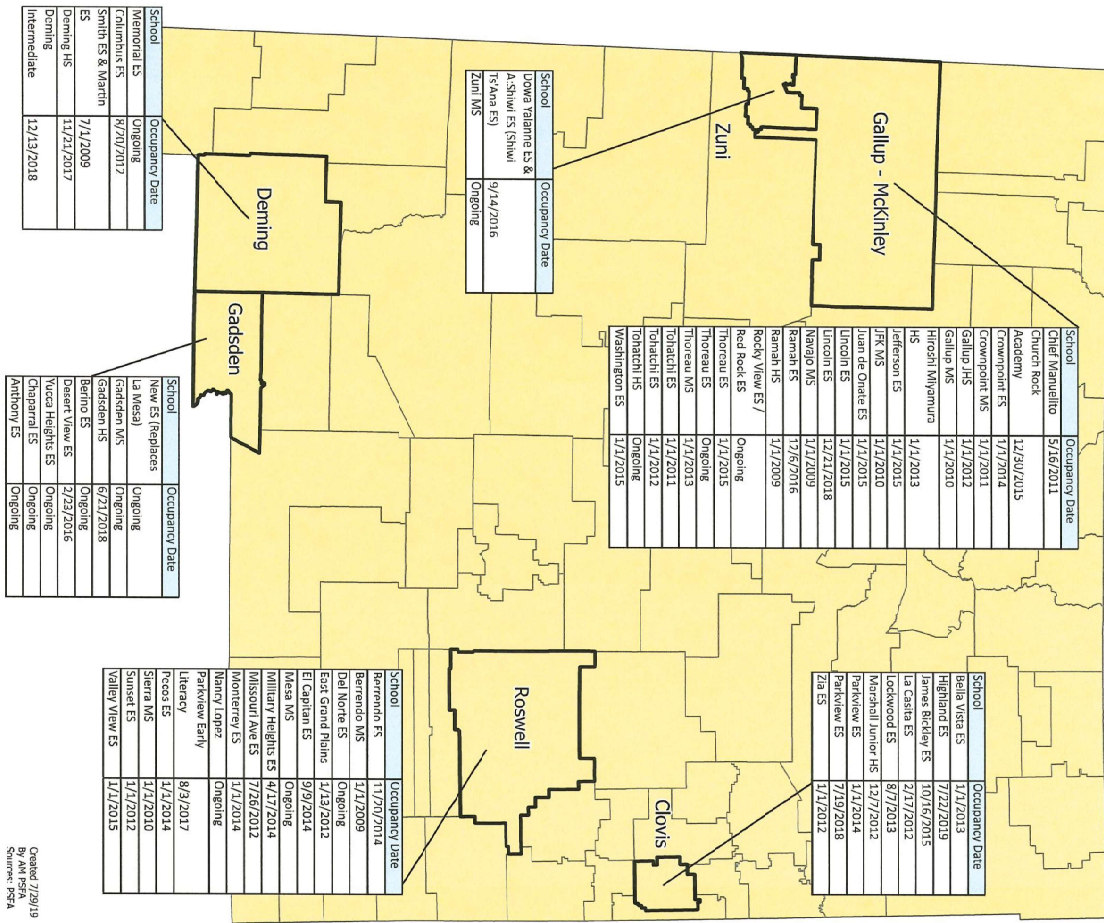
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By AM PSFA
Source: PSFA



Funding and Building Conditions in Select Districts

- Plaintiff Districts:
 - **Gallup:** \$324.8 million (13 percent of awards) or \$29 thousand per student; 5 schools remain ranked in the top 100.
 - **Grants:** \$55.6 million (2 percent of awards) or \$16 thousand per student; 2 schools remain ranked in the top 100.
 - **Zuni:** \$37.4 million (1 percent of awards) or \$29 thousand per student; 0 schools ranked in the top 100 (Zuni MS, award in 18-19, rank 67).
- Largest Districts:
 - **Albuquerque:** \$230.6 million (9 percent of awards) or \$2,920 per student; 36 schools remain ranked in the top 100.
 - **Las Cruces:** \$207 million (8 percent of awards) or \$8,380 per student; 1 school remains ranked in the top 100 (Desert Hills ES, award 18-19, rank 51).
- Other districts such as Gadsden, Deming, Clovis and Roswell have mostly new elementary schools.





Created 7/29/19
By: Mike PEA
Simon PEA

Impact Aid and SEG Credit

- In 1974, the state equalized public school funding for current (non-capital) operations.
- In 1981 the state discontinued the use of most property tax revenue for school operations; 8 mills was reallocated to cities and counties.
- Today, most operational funding for public education is raised at the state level.
- Federal law and regulations allow a state with an equalized system of funding current operations to consider some federal Impact Aid receipts when allocating state funding for current operations.
- The state must apply each year for permission from the U.S Department of Education to take credit for Impact Aid.
 - Only three states - Alaska, Kansas and New Mexico - meet this requirement of federal law.
 - A fourth state, Hawaii, operates as a single school district and applies for Impact Aid at the state level.



Source: The Importance of Equalized Public School Operational Funding, Presentation to LESC, Senior Fiscal Analyst-Joseph Simon, July 25, 2019; Overview of Impact Aid, Presentation to LESC, Senior Fiscal Analyst- Joseph Simon, July 25, 2019

Impact Aid and SEG Credit (continued)

- With the initial school funding formula, the state took credit for 95 percent of most remaining school operating revenue: 0.5 mill levy, operational Impact Aid, and federal forest reserve.
 - 1974-1999: 95 percent credit.
- In 1999, New Mexico reduced the SEG credit to 75 percent (25 percent uncredited amount is about \$21 million from Impact Aid, \$6 million from 0.5 mill, and \$1 million from federal forest reserve).
 - 2000-2005: 75 percent credit and 20 percent restricted to capital outlay.
 - 2006-present: 75 percent credit (according to PED staff, New Mexico was unable to restrict Impact Aid to capital outlay)
- Additionally, other federal and local revenue is excluded from the SEG credit, including Impact Aid restricted for Indian education, special education, and construction (about \$19 million); DOE funds for Los Alamos district (\$8 million); and PILT revenue related to industrial revenue bonds for some wind projects or other local revenue (\$5 million).



Source: The Importance of Equalized Public School Operational Funding, Presentation to LESC, Senior Fiscal Analyst-Joseph Simon, July 25, 2019; Overview of Impact Aid, Presentation to LESC, Senior Fiscal Analyst-Joseph Simon, July 25, 2019

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2019 Impact Aid Legislation

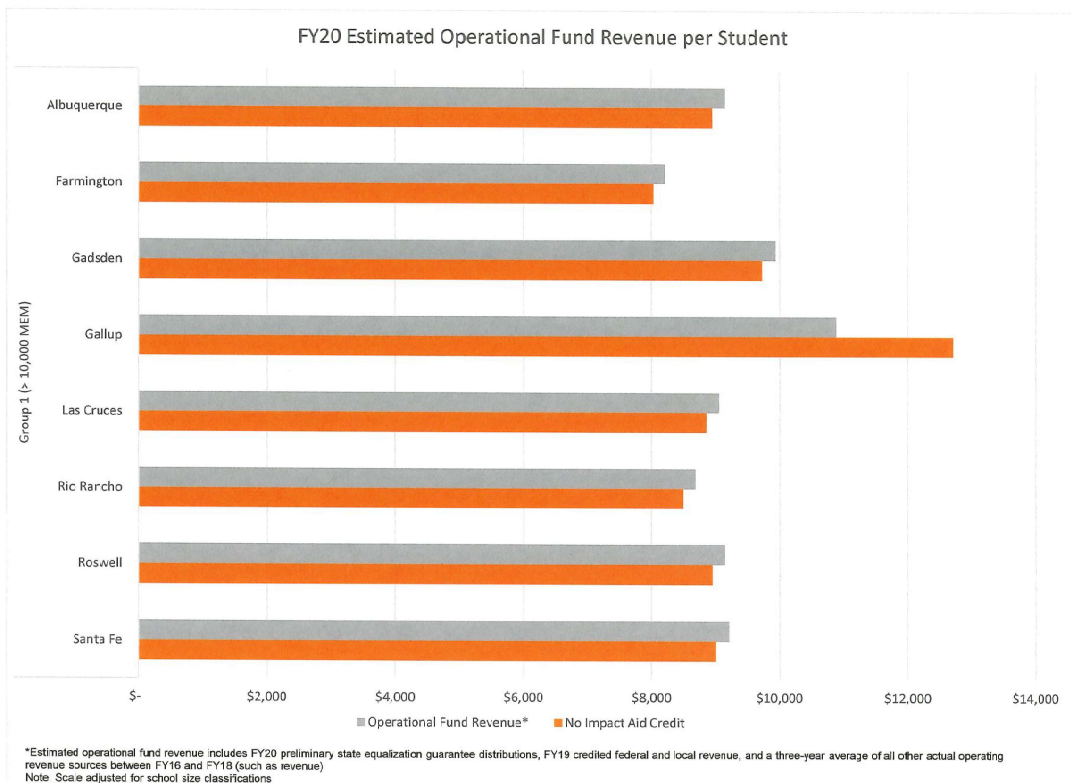
- Multiple bills introduced in 2019 would have phased out or eliminated the Impact Aid credit.
 - This would result in significant differences in per pupil operational fund revenues for some districts.
- Some districts and legislators have advocated for similar treatment of 0.5 mill levy and forest reserve payments, further increasing disparities due to differences in local capacity to generate revenues.

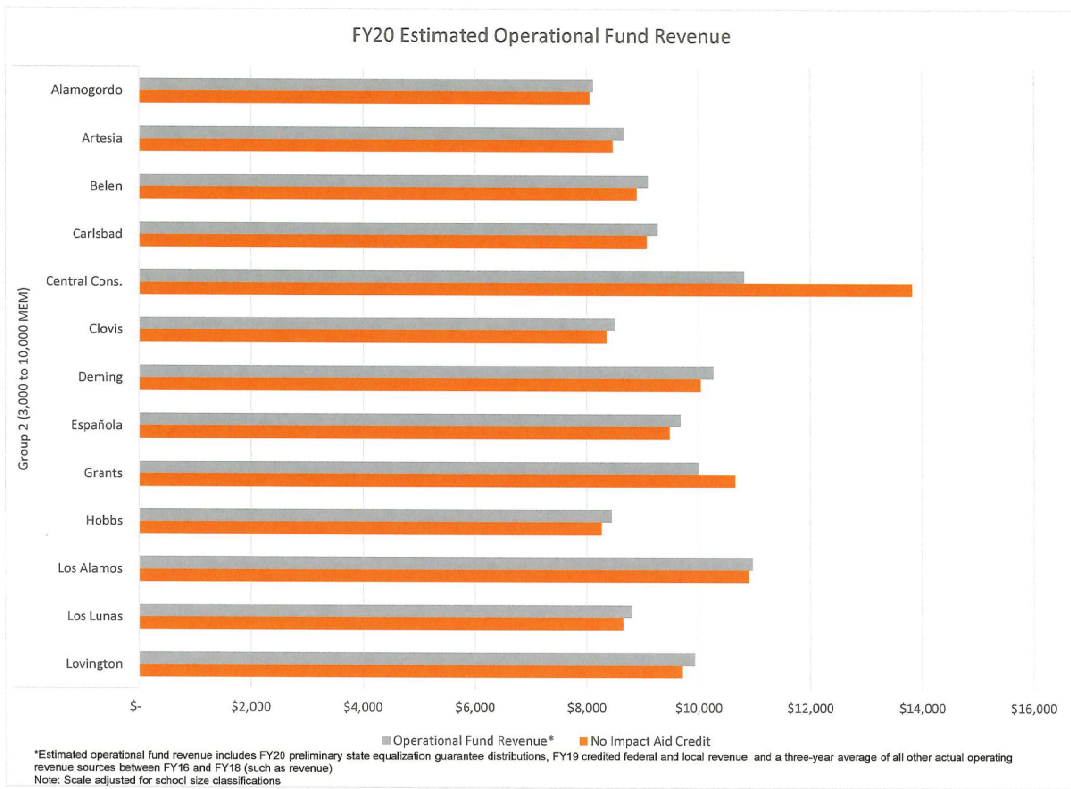


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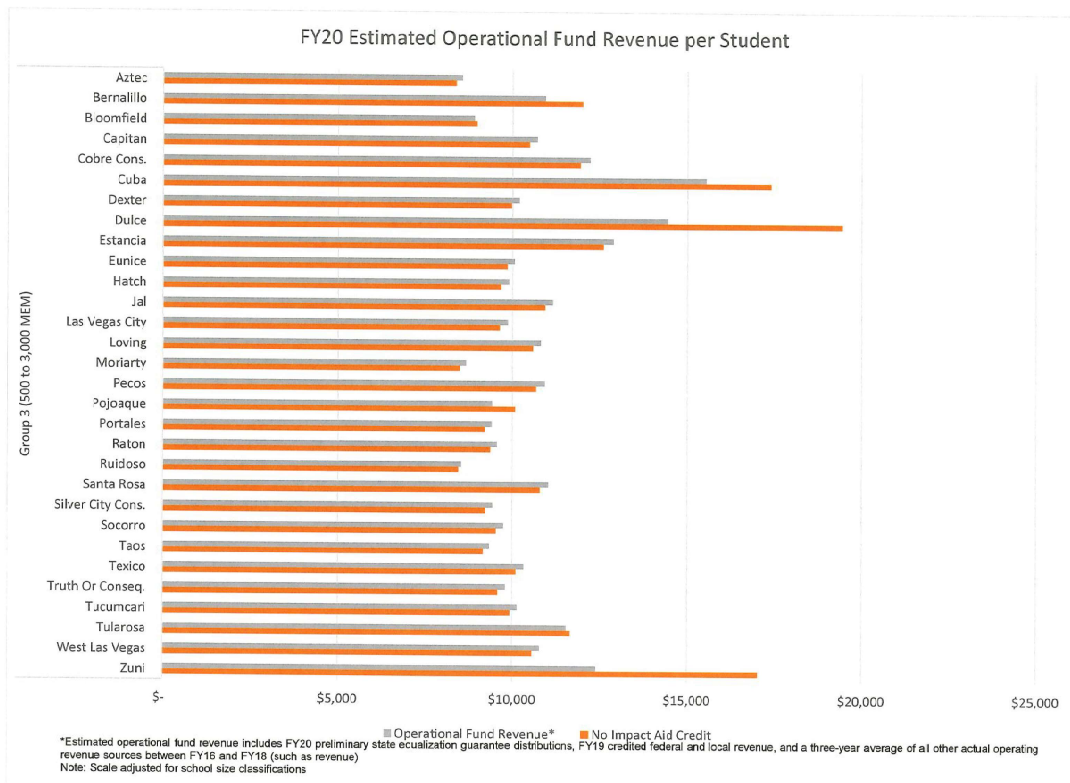
Method of Analysis

- The following slides show the operational fiscal impact of eliminating the Impact Aid Credit, which were adjusted based on concerns at the regional meetings about the incomplete revenue categories and comparison of only select districts.
- LESC and LFC staff compiled information on all revenues and organized data into school groups based on PED categories to develop the following data charts.
 - Staff presented the methods and analysis at a technical meeting organized by the House Majority Office.
 - The revenue analysis only includes actual revenues received by a school district. Some school districts do not bond to full capacity, meaning these districts could potentially access additional funds (see Public School Bonding Indebtedness Percentages on slide 35).
 - This also means any donated assets (such as the donation of Rio Rancho High School in the 1990s) are not included.
 - PED and PSFA staff do not track information on private building donations.
 - Staff will continue to incorporate participant feedback into the analysis and provide additional data visualization to holistically present multiple perspectives of the information.

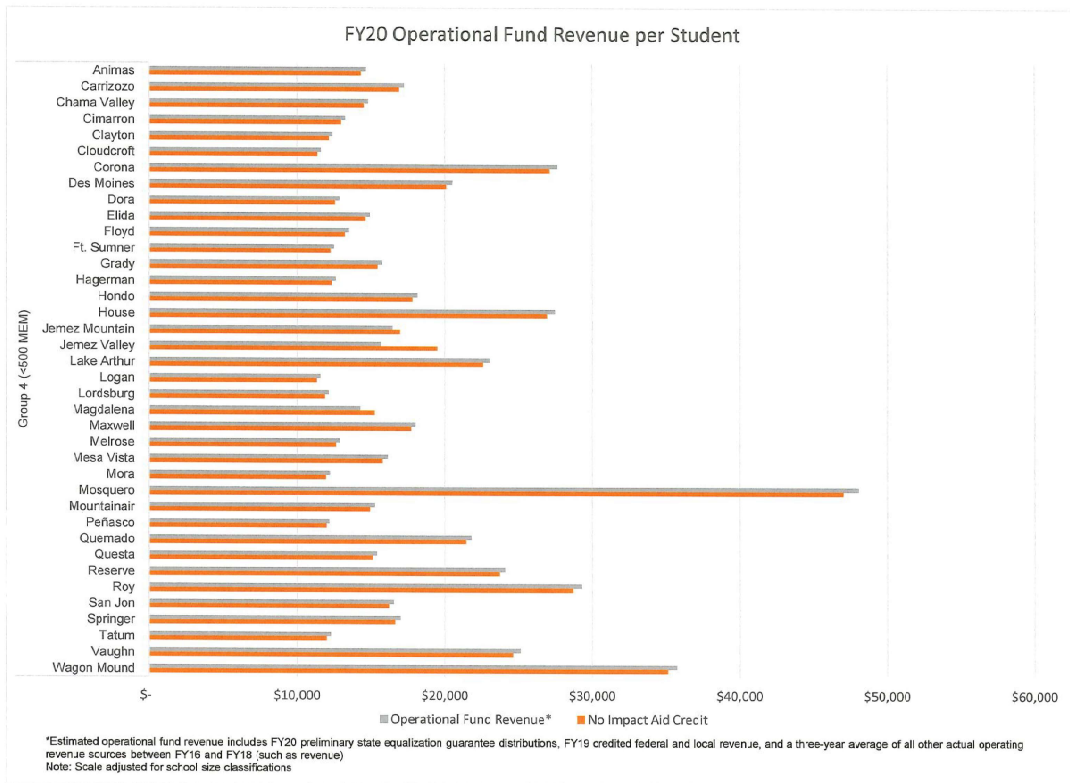




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2019 Legislation (continued)

- SB280 (capital outlay bill) appropriated \$10 million in PSCOC revenue for teacherages in Impact Aid districts; PSFA awarded:
 - \$6.5 million to Gallup, \$2.7 million to Zuni, \$0.7 million to Central.
- SB280 also authorized \$24 million in general fund revenue for projects in Impact Aid districts that would “fall outside the adequacy standards.”
 - PSFA invited 20 Impact Aid districts that receive Impact Aid for Native American students to submit requests.
 - PSFA received final application requests from 17 school districts for 48 projects.
 - PSFA made preliminary recommendations for PSCOC consideration on October 18, 2019.
 - Concerns exist about funding projects that are within adequacy given statutory language; however, PSCOC could consider retroactively updating buildings due to the evolution of the adequacy standards.



PSCOC 2019-2020 OUTSIDE OF ADEQUACY APPROPRIATION APPLICATIONS

A	B	C	D	E	F	G	H	I	J
District	School	Item	Project Description Per Application	Additional Notes	Current Project Status *	RMP Notes	Total Estimated Project Cost	Local Funds District is willing to Supplement to a PSCOC Award	Local Funds as a Percent of Total
Bernalillo	Bernalillo HS	1	Handball and softball field renovations	District would like to replace the grass fields with artificial turf. Estimate is based on a project completed at Santa Domingo. No improvements to dugouts, fencing, etc. are needed.	Not Started	-	\$ 1,000,000	\$ -	0%
Bernalillo	Cochiti ES/MS	2	Teacher housing	District would like to construct 4-8 new units, 1,045-1,200 SF with 2-3 bedrooms, to be located adjacent to existing teacherages. Would probably build permanent townhome type structures, but would be open to pre-fab units. District will continue to maintain existing 1966 units.	Not Started	-	\$ 1,250,000	\$ -	0%
Bernalillo	Bernalillo HS	3	Stadium (Restrooms, ticket booth, concessions)	District would like to construct a new 1,200 SF structure to contain restrooms, ticket booth, and concessions stand. Will locate where existing concessions stand etc, on the south side of the stadium. The existing concessions stand is in poor condition, a shed is used for the ticket office, and portable restrooms are used.	Not Started	-	\$ 1,000,000	\$ -	0%
Bernalillo Total									
Bloomfield	District-wide	1	Teacher housing	Brand new housing; will renovate 1 building they are purchasing on Main St (within walking distance to schools). Dorm-style living for 22 with 22 bedrooms and community style kitchen, dining, living space, and 3 bathrooms - 1 large for the men, 1 large for the women and 1 additional bathroom.	In Design	-	\$ 450,000	\$ 450,000	100%
Bloomfield	Nasba Ani ES	2	Security vestibule	Will modify the floor entry will repurpose a classroom for the office vestibule which will allow visitors to be buzzed into the main building. Will relocate a classroom currently a 4th grade class) and the nurse, based on the PCHS recommendation for the vestibule.	In Design	Listed as Priority 1 District-wide Need	\$ 300,000	\$ 300,000	100%
Bloomfield	Bloomfield HS	3	Soccer Field	Repurpose current field (old softball field) HS students have to travel to different location to practice and play. Field is located behind HS; approximately a football field with away from the building. Will seed grass, fence, bleachers, retaining wall work (structure near it), lights, sidewalk access. Local community business partners have helped with the design (which is complete). Currently designing irrigation system and layout of field. Will be primarily used by schools, however, Bloomfield is a small community and a lot of fields are used by community and other sports entities	In Design	-	\$ 250,000	\$ 250,000	100%
Bloomfield Total									
Central	Eva B. Stokely ES	1	HVAC Replacement	Complete replacement of the heating and cooling systems in the existing school. The existing cooling system will be replaced with chilled (refrigerated) air. The existing boiler and hotwater hydronic pumps would be replaced with a new boiler and pumps.	In Design	-	\$ 4,000,000	\$ -	0%
Central	Mesa Heights Subdivision	2	Teacher housing	Construction of 30 housing units on district owned land immediately east of Mesa Elementary school in Shiprock. The district would like to build permanent construction for a mixed (2 and 3 bedroom units). The district would update and use the design from other recent teacher housing projects completed within the district.	In Design	Listed as Priority 4	\$ 6,000,000	\$ -	0%
Central	Shiprock Schools Irrigation Supply	3	Offsite Utilities/Infrastructure	New irrigation water treatment and pumping station on district-owned land west of Eva B Stokely, to serve multiple school sites on the west side of the San Juan River in Shiprock, including Eva B Stokely, Career Prep High School, Shiprock High School, the San Juan Middle School, and Hobson Elementary School. The water supply system will provide irrigation water to playfields on these campuses. Existing irrigation surface ditch was abandoned as the water infrastructure was upgraded throughout the region.	Not Started	-	\$ 300,000	\$ -	0%
Central Total									
Cuba	Cuba ES	1	Cultural and Language Classrooms for Navajo and Spanish Bilingual	2 classrooms - 1 navajo/bilingual, one Spanish/bilingual. Addition to the building, age not yet known and no exact location determined as of yet.	Not Started	RMP shows classroom with no activity but assigned FTE. It appears to be a pull-out.	\$ 900,000	\$ 900,000	100%
Cuba	Cuba HS	2	HVAC Replacement - Upgrade/replace HVAC in gym to provide refrigerated air	Current units are only for heat, there is no cooling. Would like to upgrade with chilled air preferred. Only for gym and cafeteria (same wings). Main school building currently has HVAC.	Not Started	-	\$ 800,000	\$ 800,000	100%
Cuba	Cuba School District	3	Building 2 new unit and renovate the 2-bedroom unit (roof/windows). New design for new units would be considered.	Renovate existing teacher housing units built in the 1960s and 1980s. Add two new units on district property, to replace 2 units that were recently demolished. Correct improper site drainage around teacher housing units built in 2007-08. All teacher housing units to be renovated or built new are immediately north and west of Dulce Middle and High Schools.	Not Started	Listed as a Need in 2022-23	\$ 1,000,000	\$ 100,000	10%
Cuba Total									
Dulce	Teacherage	1	Teacher housing - Renodel 18 units, add 2 units, repair drainage and concrete issues	Renovate existing teacher housing units built in the 1960s and 1980s. Add two new units on district property, to replace 2 units that were recently demolished. Correct improper site drainage around teacher housing units built in 2007-08. All teacher housing units to be renovated or built new are immediately north and west of Dulce Middle and High Schools.	Not Started	RMP states teacherage not included in plan due to lack of PSCOC involvement	\$ 1,570,000	\$ 785,000	5%
Dulce	Dulce HS	2	Drainage Remediation - engineered berm & french drains	Site work to correct improper drainage around the northwest side of Dulce High School. Existing site drainage flows down the hillside and against the north wall of the building, seeping into the walls and floors and causing heaving under the building. Subsurface water under the building slab is corroding electrical circuits in conduit.	Not Started	-	\$ 210,000	\$ 12,500	5%
Dulce	District Wide	3	Security vestibules and fencing	New or upgraded security vestibules at the main entries within the existing ES, MS, and HS school buildings. Renovation would occur within existing square footage. New fencing at existing school sites to improve control of the site perimeter as well as improvements to access control within the sites.	Not Started	Priority 1 bundle of projects	\$ 400,000	\$ 20,000	5%
Dulce Total									

1. Refer to the handout for the full list of projects
2. 20 projects within adequacy standards; 10 projects partially within adequacy standards; 18 projects outside of adequacy standards.

Current Situation: Impact Aid and Capital Equalization Issues

- Zuni lawsuit persists.
- Some Impact Aid districts have advocated for moving away from a local property tax-based system to fund capital outlay projects.
 - Centralizing local decision making in capital outlay may be difficult with 800 schools and 89 districts and 96 charter schools.



Select Options for 2020 Session

- New Mexico could consider the following options to address concerns of plaintiff schools:

SB-9 Changes

- Increase SB-9 state guarantee match and create separate SB-9 funding tier or multiplier for property-poor districts (up to \$25 million)
- Adjust SB-9 formula calculation (change from program units to MEM, reprioritize \$4.5 million minimum guarantee)
- Reprioritize systems and security program funding

Facility Uniformity

- Retroactively update “early standards-based” schools (up to \$25 million)
- Continue targeted appropriations (\$34 million)
- Develop standards for teacherages and other high priority projects

Impact Aid Support

- Provide SEG advances to Impact Aid districts to improve cash flow
- Provide Impact Aid application training to improve collections (\$500 thousand)
- Cover administrative costs of collecting Impact Aid applications (\$2.5 million or 3 percent – consistent with TRD practices)
- Streamline Impact Aid applications (like APS) and receive a federal waiver for student verification during registration
- Broaden authority to allow bonding of uncredited Impact Aid
- Allow flexibility for more public school capital outlay funding



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Select Options for 2020 Session

- Options continued:

Operational Funding Support

- Provide base operational funding increase for maintenance (up to \$10 million)
- Adjust the at-risk funding formula factor (0.01 increase = \$10 million)
- Reduce or eliminate Impact Aid Credit (up to \$63 million)
- Establish credit for other uncredited local revenues (up to \$9 million of additional revenue)
- Accelerate the phase 2 local-state match formula adjustment

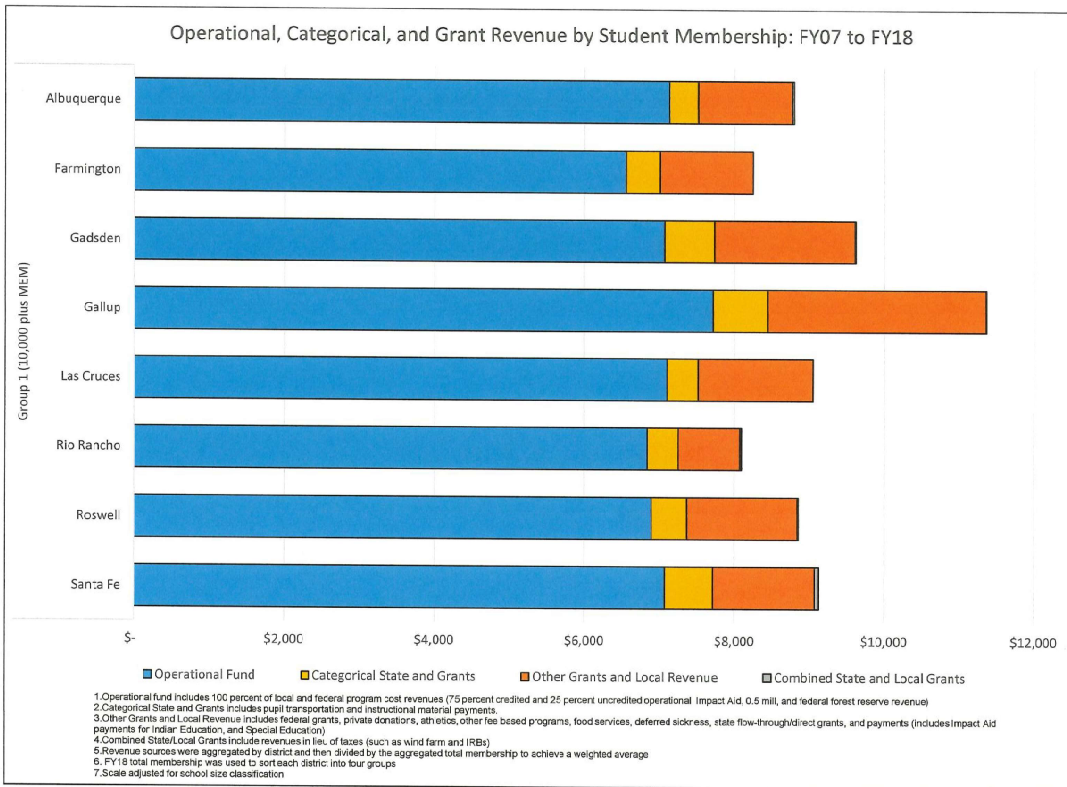
Non-Formula Adjustments (outliers)

- Support schools with loss of property valuation (CCSD)
 - However, losses are unlikely to occur until after FY22
- Support schools with sharp enrollment decline
- Increase emergency funding (up to \$5 million)
- Streamline administrative processes associated with PSFA-managed projects

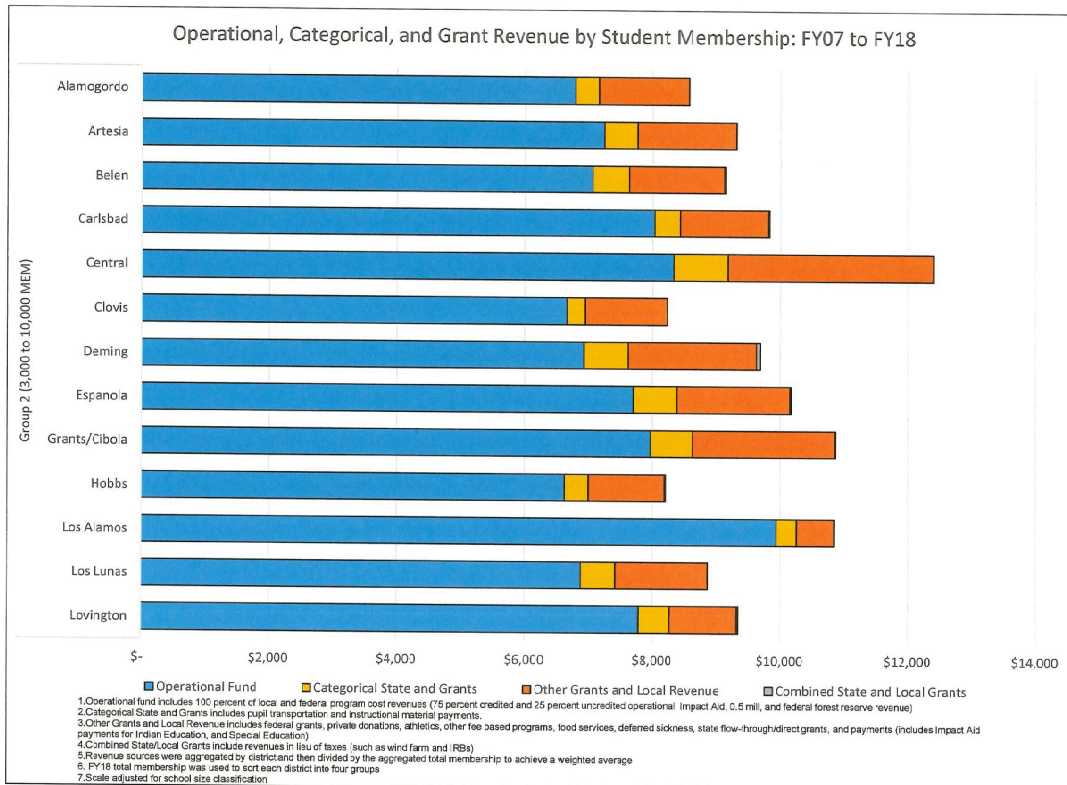
NEXT STEPS: Legislative staff will continue to analyze and refine select options with key stakeholders.



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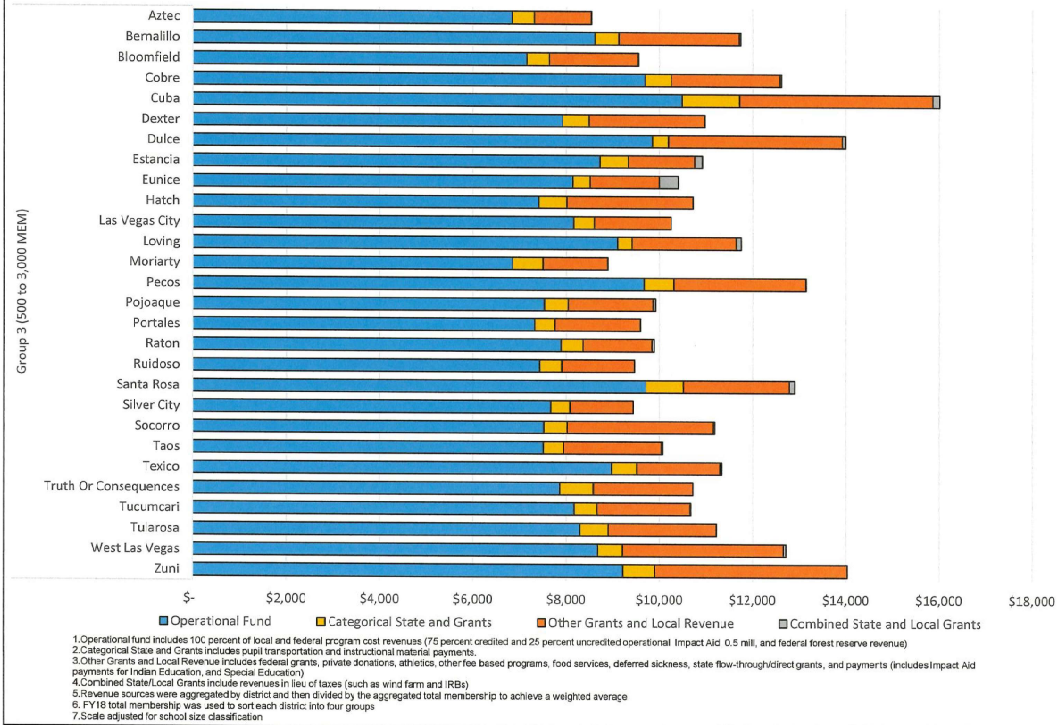


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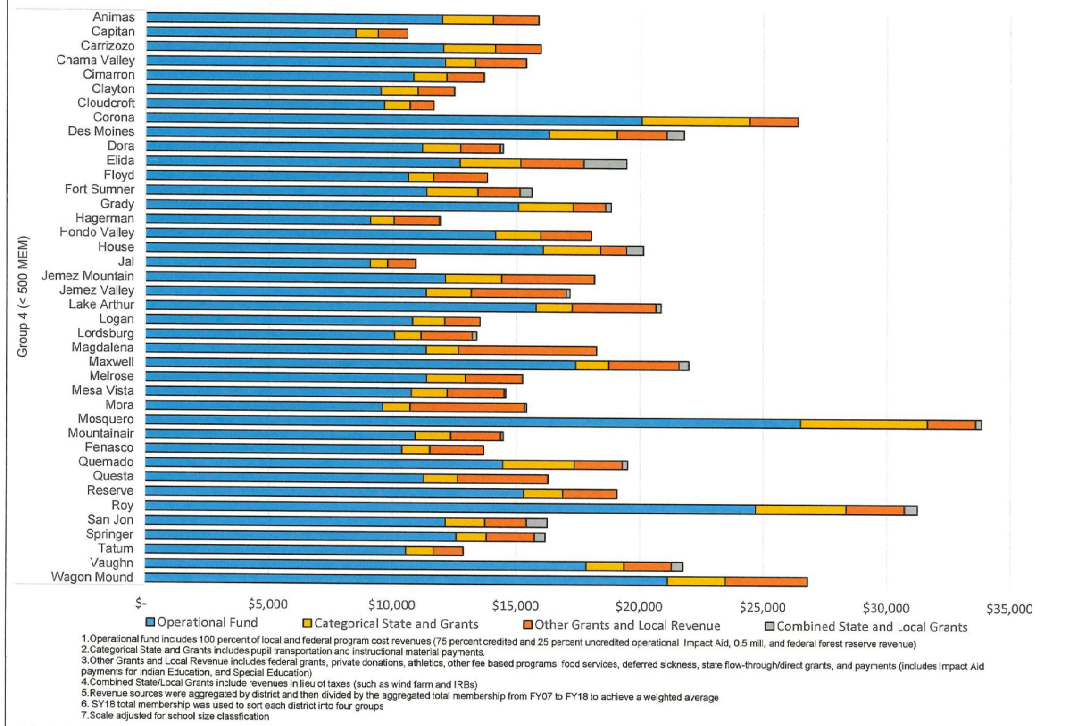
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Operational, Categorical, and Grant Revenue by Student Membership: FY07 to FY18

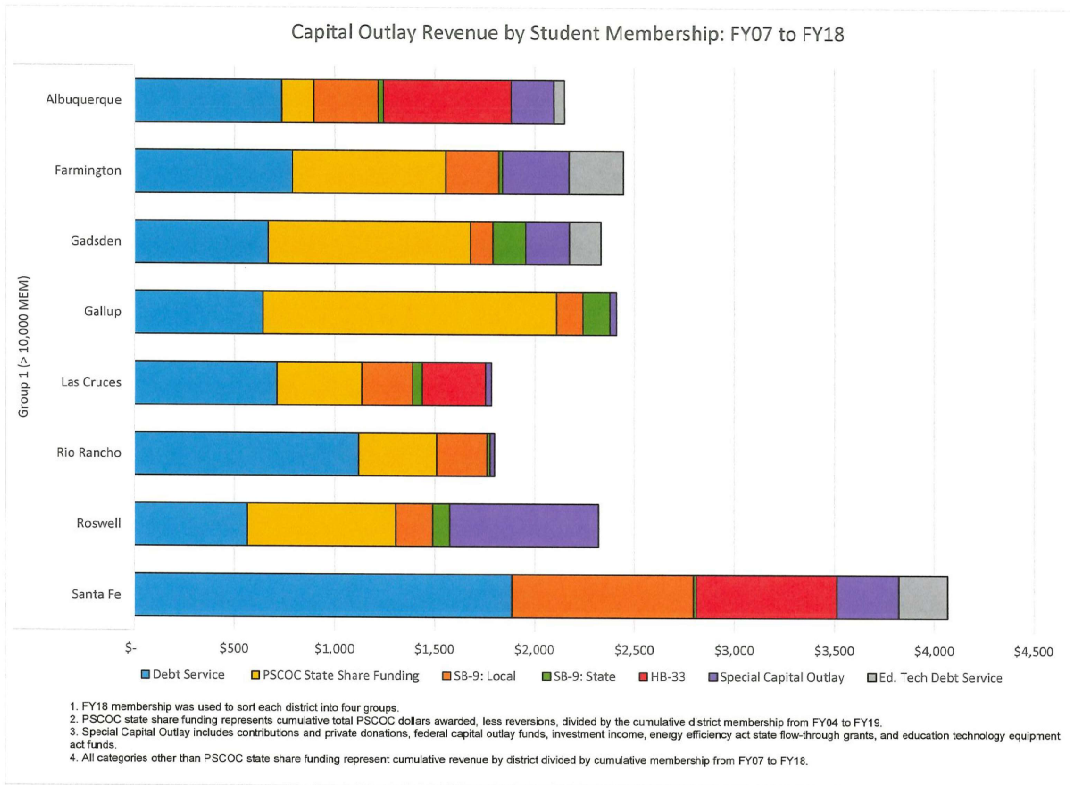


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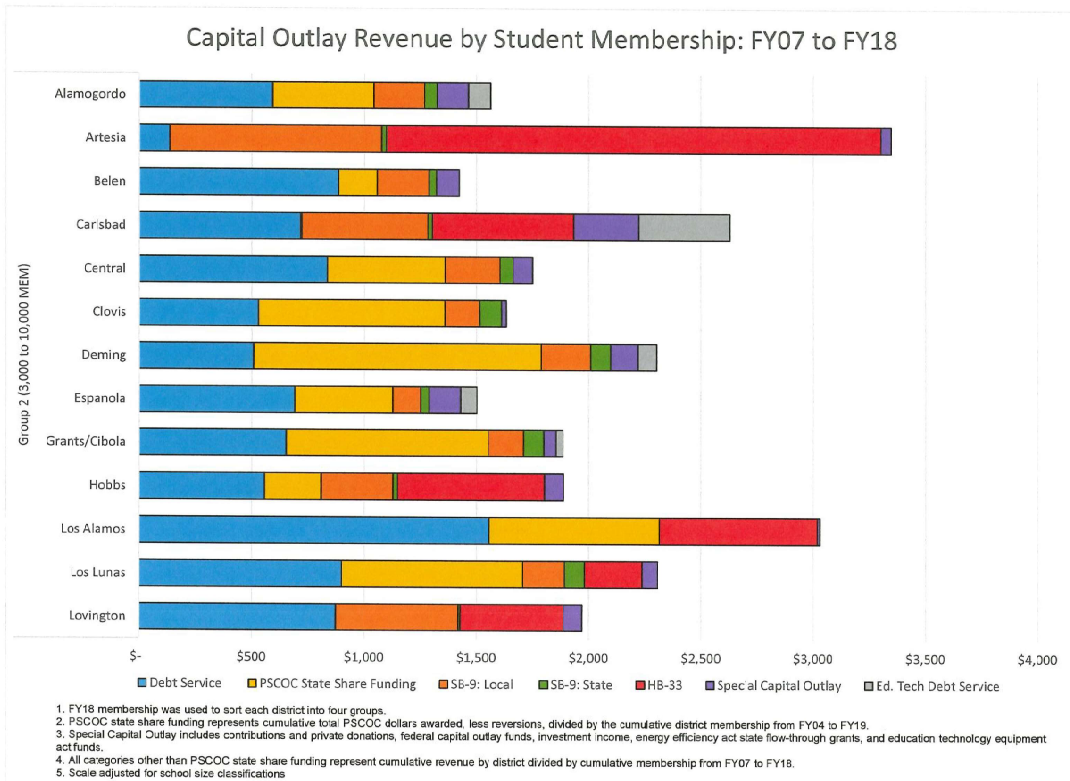
Operational, Categorical, and Grant Revenue by Student Membership: FY07 to FY18



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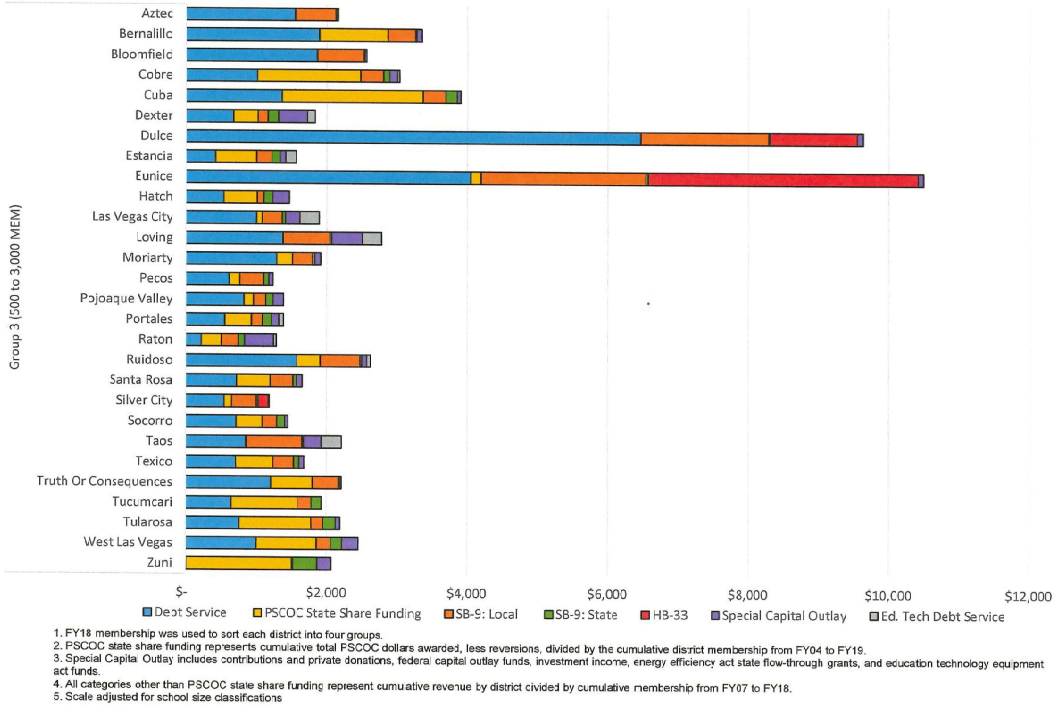


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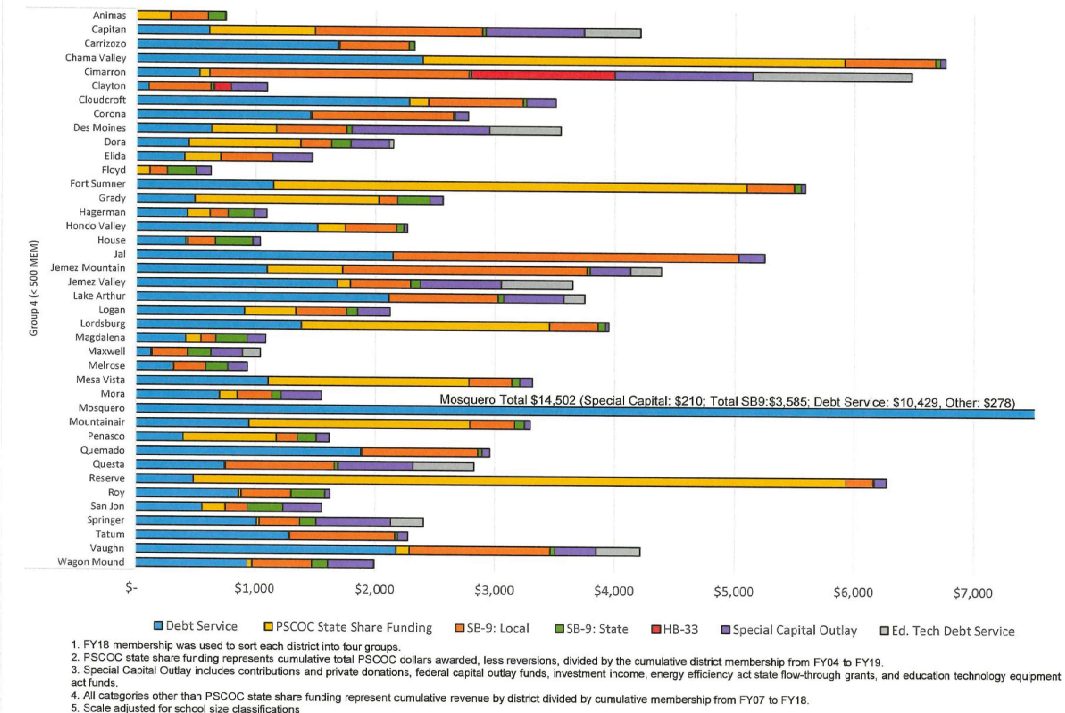
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Capital Outlay Revenue by Student Membership: FY07 to FY18



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Capital Outlay Revenue by Student Membership: FY07 to FY18



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PUBLIC SCHOOL BONDING INDEBTEDNESS PERCENTAGES
as of December 31, 2018

Final

DISTRICT	2018 INITIAL TOTAL VALUATIONS	BONDING CAPACITY at % of Value	BONDS OUTSTANDING ON 12/31/18	AVAILABLE CAPACITY	BONDING INDEBTEDNESS PERCENTAGE	2017-2018 FINAL 4th DAY MEM.	ASSESSED VALUATION/PER MEM.	DATE DISTRICT PASSED SB-2, MILL LEVY
ALAMOGORDO	\$ 832,244,987	\$ 49,934,669	\$ 32,085,000	\$ 17,869,669	54.2%	5,957.00	\$ 139,709	2/5/2013
ALBUQUERQUE	\$ 16,742,529,957	\$ 1,004,551,797	\$ 627,740,000	\$ 376,811,797	62.5%	97,533.00	\$ 171,660	2/5/2013
ANIMAS	\$ 37,721,762	\$ 2,263,306	\$ -	\$ 2,263,306	0.0%	163.50	\$ 230,714	2/7/2017
ARTESIA	\$ 1,600,859,313	\$ 96,041,359	\$ -	\$ 96,041,359	0.0%	3,816.50	\$ 419,413	2/6/2018
AZTEC	\$ 650,510,383	\$ 35,036,622	\$ 27,500,000	\$ 11,536,622	74.3%	3,082.50	\$ 211,068	3/7/2013
BELEN	\$ 630,293,746	\$ 37,817,625	\$ 36,920,000	\$ 89,725	57.8%	3,863.00	\$ 153,162	2/7/2017
BERNALILLO	\$ 636,031,113	\$ 36,181,867	\$ 34,485,000	\$ 3,676,867	90.4%	2,917.00	\$ 218,043	2/5/2013
BLOOMFIELD	\$ 792,456,055	\$ 45,747,903	\$ 35,220,000	\$ 10,527,903	77.0%	2,876.00	\$ 265,113	2/5/2013
CAPITAN	\$ 426,286,289	\$ 25,571,178	\$ 4,330,000	\$ 21,247,178	16.3%	501.00	\$ 890,871	2/3/2015
CARLSBAD	\$ 2,725,791,438	\$ 163,647,486	\$ 44,280,000	\$ 119,267,486	27.1%	7,251.50	\$ 375,893	2/6/2013
CARRIZO	\$ 70,358,051	\$ 4,223,283	\$ 3,155,000	\$ 1,068,283	74.7%	146.50	\$ 480,465	2/5/2013
CENTRAL	\$ 693,726,276	\$ 41,623,577	\$ 34,505,000	\$ 7,118,577	82.9%	5,782.00	\$ 120,397	2/5/2013
CHAMA	\$ 147,855,309	\$ 8,859,319	\$ 8,245,000	\$ 614,319	93.1%	369.00	\$ 400,150	2/7/2017
CIMARRON	\$ 428,876,355	\$ 25,732,581	\$ 7,310,000	\$ 18,422,581	28.4%	437.00	\$ 981,410	2/3/2015
CLAYTON	\$ 134,808,514	\$ 5,088,511	\$ 7,426,000	\$ 863,511	91.8%	473.50	\$ 254,706	2/7/2017
CLOUDCROFT	\$ 206,973,602	\$ 12,418,416	\$ 6,015,000	\$ 6,403,416	48.4%	367.50	\$ 563,193	2/5/2013
CLOVIS	\$ 837,973,685	\$ 50,278,421	\$ 47,315,000	\$ 2,963,421	94.1%	6,062.00	\$ 103,941	2/7/2017
COBRE	\$ 282,970,904	\$ 15,778,284	\$ 7,185,000	\$ 8,593,284	45.5%	1,185.50	\$ 221,823	2/3/2015
CORONA	\$ 64,485,480	\$ 3,869,129	\$ 4,500,000	\$ 3,418,129	11.6%	87.00	\$ 962,470	2/3/2015
CUBA	\$ 141,741,479	\$ 8,504,489	\$ 3,115,000	\$ 5,389,489	36.6%	541.00	\$ 261,999	2/5/2013
DEMING	\$ 595,370,798	\$ 35,722,248	\$ 25,520,000	\$ 10,202,248	71.4%	5,222.50	\$ 114,001	2/5/2013
DES MOINES	\$ 39,216,551	\$ 2,252,993	\$ 284,000	\$ 2,008,993	12.4%	91.00	\$ 419,962	2/7/2017
DEXTER	\$ 94,425,751	\$ 5,005,006	\$ 5,950,000	\$ 5,995	59.8%	948.50	\$ 89,011	2/2/2019
DORA	\$ 27,592,173	\$ 1,855,530	\$ 1,165,000	\$ 490,530	73.4%	238.00	\$ 115,334	2/7/2017
DULCE	\$ 300,434,805	\$ 18,028,088	\$ 16,295,000	\$ 1,733,088	90.4%	686.50	\$ 437,633	2/5/2013
ELIDA	\$ 28,281,648	\$ 1,696,899	\$ -	\$ 1,696,899	0.0%	133.50	\$ 211,848	2/3/2015
ESPAÑOLA	\$ 590,995,167	\$ 35,459,890	\$ 21,325,000	\$ 14,134,890	60.1%	4,306.00	\$ 137,250	2/6/2013
ESTANCIAS	\$ 118,410,591	\$ 7,104,635	\$ 4,155,000	\$ 2,949,635	58.5%	609.00	\$ 194,434	4/12/2016
EUNICE	\$ 722,325,841	\$ 43,339,560	\$ 19,245,000	\$ 24,094,560	44.4%	790.50	\$ 925,468	2/2/2016
FARMINGTON	\$ 1,528,006,542	\$ 91,680,393	\$ 89,415,000	\$ 2,265,393	97.5%	11,467.00	\$ 133,253	2/6/2018
FLOYD	\$ 14,994,840	\$ 899,890	\$ -	\$ 899,890	0.0%	213.00	\$ 70,398	2/3/2015
FT. SUMNER	\$ 91,344,468	\$ 4,483,908	\$ 2,285,000	\$ 3,198,908	41.7%	251.00	\$ 325,084	2/5/2013
GADSDEN	\$ 993,499,672	\$ 59,009,980	\$ 46,205,000	\$ 12,804,980	78.3%	13,229.00	\$ 74,350	2/6/2018
GALLUP-McKINLEY	\$ 836,647,457	\$ 50,198,847	\$ 47,055,000	\$ 3,143,847	93.7%	11,223.50	\$ 74,544	2/2/2016
GRADY	\$ 10,063,999	\$ 603,840	\$ 410,000	\$ 189,840	88.8%	131.50	\$ 76,532	2/7/2017
GRANTS-CIBOLA	\$ 338,772,897	\$ 20,386,274	\$ 14,114,000	\$ 6,272,274	69.2%	3,499.50	\$ 97,370	2/2/2016
HAGERMAN	\$ 39,571,240	\$ 2,371,040	\$ 750,000	\$ 1,621,040	31.6%	425.50	\$ 92,873	2/6/2013
HATCH	\$ 85,856,724	\$ 5,151,403	\$ 4,485,000	\$ 666,403	87.1%	1,237.00	\$ 69,407	2/5/2013
HOBBS	\$ 1,552,784,488	\$ 94,967,069	\$ 90,940,000	\$ 44,027,069	53.6%	9,826.00	\$ 161,081	2/3/2015
HONDO	\$ 37,387,367	\$ 2,243,243	\$ 1,435,000	\$ 808,243	64.0%	130.00	\$ 287,595	2/7/2017
HOUSE	\$ 15,767,507	\$ 946,038	\$ 265,000	\$ 681,038	28.0%	74.50	\$ 211,842	2/7/2017
JAL	\$ 1,768,516,729	\$ 106,111,004	\$ 43,280,000	\$ 62,831,004	43.8%	4,755.00	\$ 3,719,276	2/7/2017
JEMEZ MOUNTAIN	\$ 234,313,259	\$ 14,058,796	\$ -	\$ 14,058,796	0.0%	219.00	\$ 1,069,924	2/3/2015
JEMEZ VALLEY	\$ 109,156,022	\$ 6,549,361	\$ 4,105,000	\$ 2,444,361	62.7%	421.00	\$ 250,278	2/6/2013
LAKE ARTHUR	\$ 48,771,141	\$ 2,926,288	\$ 3,755,000	\$ (868,732)	129.7%	62.50	\$ 527,256	2/7/2017
LAS CRUCES	\$ 3,454,903,647	\$ 207,294,139	\$ 175,165,000	\$ 32,129,139	60.4%	25,119.50	\$ 172,539	2/2/2016
LAS VEGAS CITY	\$ 278,575,560	\$ 16,714,534	\$ 12,975,000	\$ 3,739,534	77.5%	1,542.00	\$ 180,859	2/7/2017
LAS VEGAS WEST	\$ 196,020,007	\$ 11,761,200	\$ 9,380,000	\$ 2,371,200	79.8%	1,510.00	\$ 129,815	2/5/2013
LOGAN	\$ 69,196,770	\$ 4,151,806	\$ 2,385,000	\$ 1,766,806	57.4%	303.00	\$ 228,372	5/16/2017
LORDSBURG	\$ 133,747,501	\$ 8,024,850	\$ 7,015,000	\$ 1,009,850	87.4%	481.50	\$ 277,773	2/6/2013

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PUBLIC SCHOOL BONDING INDEBTEDNESS PERCENTAGES
as of December 31, 2018

Final

DISTRICT	2018 INITIAL TOTAL VALUATIONS	BONDING CAPACITY at % of Value	BONDS OUTSTANDING ON 12/31/18	AVAILABLE CAPACITY	BONDING INDEBTEDNESS PERCENTAGE	2017-2018 FINAL 10th DAY MEM.	ASSESSED VALUATION/PER MEM.	DATE DISTRICT PASSED SB-2, MILL LEVY
LOS ALAMOS	\$ 745,287,498	\$ 44,716,050	\$ 31,280,000	\$ 13,436,050	70.0%	3,662.50	\$ 203,486	No Election
LOS LUNAS	\$ 895,222,415	\$ 63,713,345	\$ 48,300,000	\$ 5,413,345	69.9%	8,638.00	\$ 101,292	2/6/2018
LOVING MUNICIPAL	\$ 237,070,571	\$ 14,224,234	\$ 3,545,000	\$ 10,679,234	24.9%	533.00	\$ 444,785	2/6/2013
LOVINGTON	\$ 694,876,895	\$ 41,680,734	\$ 39,790,000	\$ 1,900,734	95.4%	3,632.50	\$ 196,654	2/3/2015
MAGDALENA	\$ 30,458,455	\$ 1,627,507	\$ 1,370,000	\$ 257,507	75.0%	318.00	\$ 95,761	2/7/2017
MAXWELL	\$ 21,593,837	\$ 1,295,630	\$ 114,000	\$ 1,181,630	8.8%	113.00	\$ 191,096	2/5/2013
MELROSE	\$ 34,369,038	\$ 2,062,142	\$ 550,000	\$ 1,512,142	26.7%	226.50	\$ 151,740	2/7/2017
MESA VISTA	\$ 82,583,365	\$ 4,955,002	\$ 4,280,000	\$ 675,002	86.4%	243.00	\$ 339,849	2/6/2013
MORA	\$ 101,531,411	\$ 6,091,865	\$ 4,250,000	\$ 1,841,865	0.0%	422.00	\$ 240,596	2/6/2013
MORIARTY	\$ 567,933,067	\$ 34,075,994	\$ 21,325,000	\$ 12,750,994	62.8%	2,894.00	\$ 195,245	2/3/2015
MOSQUERO	\$ 77,677,598	\$ 4,660,656	\$ 4,672,000	\$ (121,344)	104.5%	97.50	\$ 2,071,403	2/2/2016
MOUNTAINAIR	\$ 72,549,445	\$ 4,352,967	\$ 2,680,000	\$ 1,672,967	61.8%	227.00	\$ 139,601	2/2/2016
PECOS	\$ 139,866,249	\$ 8,399,175	\$ 4,375,000	\$ 4,024,175	52.1%	601.50	\$ 232,729	2/7/2017
PERASCO	\$ 56,141,292	\$ 3,358,475	\$ 1,470,000	\$ 1,888,475	43.6%	339.00	\$ 165,608	6/18/2013
POJOAQUE	\$ 174,140,326	\$ 10,446,420	\$ 5,880,000	\$ 4,566,420	56.1%	1,979.00	\$ 87,394	2/5/2013
PORTALES	\$ 287,857,024	\$ 17,271,421	\$ 10,740,000	\$ 6,531,421	62.2%	2,669.00	\$ 107,852	2/7/2017
QUEMADO	\$ 81,735,672	\$ 5,504,140	\$ 425,000	\$ 5,079,140	7.7%	147.00	\$ 624,052	2/7/2017
QUESTA	\$ 192,294,467	\$ 11,837,868	\$ 5,015,000	\$ 6,822,868	43.3%	489.50	\$ 392,839	2/6/2013
RATON	\$ 165,980,522	\$ 9,323,837	\$ 1,097,000	\$ 8,226,837	11.8%	903.50	\$ 171,976	2/7/2017
RESERVE	\$ 46,596,417	\$ 2,795,785	\$ 1,690,000	\$ 1,105,785	60.4%	127.50	\$ 365,462	2/6/2013
RIO RANCHO	\$ 2,280,162,355	\$ 136,809,741	\$ 121,135,000	\$ 15,674,741	88.5%	17,784.00	\$ 128,214	2/6/2018
ROSWELL	\$ 1,077,890,843	\$ 64,673,451	\$ 39,135,000	\$ 25,538,451	60.5%	10,121.50	\$ 106,495	2/6/2013
ROY	\$ 10,026,358	\$ 601,561	\$ 423,000	\$ 178,561	70.3%	50.50	\$ 196,542	2/2/2016
RUIDOSO	\$ 713,584,862	\$ 42,815,092	\$ 36,915,000	\$ 5,900,092	86.2%	1,987.00	\$ 359,127	2/6/2013
SAN JON	\$ 15,814,533	\$ 830,872	\$ 90,000	\$ 840,872	9.7%	144.50	\$ 107,367	2/7/2017
SANTA FE	\$ 6,554,326,127	\$ 383,259,688	\$ 212,500,000	\$ 180,759,688	54.0%	16,212.50	\$ 404,276	2/6/2018
SANTA ROSA	\$ 111,937,209	\$ 6,716,233	\$ 3,325,000	\$ 3,391,233	49.5%	649.00	\$ 172,476	2/6/2013
SILVER CITY	\$ 574,977,095	\$ 34,498,626	\$ 5,000,000	\$ 29,498,626	14.3%	2,736.50	\$ 210,114	2/5/2013
SOCORRO	\$ 187,509,044	\$ 11,250,543	\$ 10,229,000	\$ 1,021,543	90.9%	1,682.50	\$ 112,787	2/6/2018
SPRINGER	\$ 41,299,618	\$ 2,477,977	\$ 932,000	\$ 1,545,977	21.5%	136.00	\$ 303,674	2/2/2016
TADS	\$ 1,174,183,675	\$ 70,449,821	\$ 27,120,000	\$ 43,329,821	38.5%	3,316.50	\$ 354,037	2/5/2013
TATUM	\$ 67,141,098	\$ 5,828,514	\$ 2,875,000	\$ 3,253,514	44.2%	315.00	\$ 306,387	2/5/2013
TEXICO	\$ 66,194,552	\$ 5,171,873	\$ 3,640,000	\$ 1,531,873	70.4%	565.00	\$ 155,306	2/6/2013
TORC	\$ 319,857,445	\$ 19,179,447	\$ 12,625,000	\$ 6,554,447	65.8%	1,258.00	\$ 254,100	2/7/2017
TUCUMCARI	\$ 118,484,317	\$ 7,107,859	\$ 4,490,000	\$ 2,617,859	63.2%	946.00	\$ 124,962	2/5/2013
TULAROSA	\$ 100,780,137	\$ 6,046,808	\$ 4,780,000	\$ 1,266,808	79.2%	842.50	\$ 119,520	2/3/2016
VAUGHN	\$ 95,754,251	\$ 5,745,255	\$ 2,390,000	\$ 3,355,255	41.8%	3,390.50	\$ 1,507,941	2/3/2016
WAGON MOUND	\$ 33,083,870	\$ 1,985,032	\$ 890,000	\$ 1,105,032	44.2%	57.50	\$ 480,131	2/4/2014
ZUNI	\$ 2,227,109	\$ 133,627	\$ -	\$ 133,627	0.0%	1,267.50	\$ 1,757	2/6/2018
TOTALS	\$ 60,698,935,715	\$ 3,641,936,141	\$ 2,202,364,000	\$ 1,439,572,141	60%	328,698.50		

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Public Education Department Supplemental Emergency and Out-of-State Distributions by School District
Actual 2013-2014 to Budgeted 2018-2019

School District	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019		TOTAL	
	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual
1 Actec												
2 Bala						\$169,803		\$120,000		\$0	\$120,000	\$120,000
3 Carthage						\$62,563				\$385,308	\$265,563	\$650,871
4 Charle	\$547,458	\$558,000	\$534,051	\$330,896	\$480,726	\$641,079	\$585,827	\$695,000	\$405,000	\$3,078,053	\$2,367,823	\$5,445,876
5 Clarend	\$175,000									\$483,000	\$210,000	\$693,000
6 Coronad	\$235,717	\$156,800	\$374,898	\$228,750	\$234,845	\$281,008	\$325,307	\$205,000	\$302,000	\$2,352,423	\$1,570,256	\$3,922,679
7 Des Moines	\$114,248	\$205,000	\$228,728	\$84,250	\$90,000	\$61,882	\$103,000	\$156,000	\$100,000	\$886,279	\$847,432	\$1,733,711
8 Eola										\$100,000	\$23,250	\$123,250
9 Ft. Sumner	\$314,000									\$593,817	\$208,000	\$801,817
10 Gladiol	\$145,800	\$171,000	\$78,000	\$193,930	\$142,600	\$88,991		\$50,000	\$50,000	\$662,780	\$367,921	\$1,030,701
11 Hondo	\$49,250		\$100,428	\$99,925	\$141,240	\$166,734	\$133,841	\$130,000	\$130,000	\$706,249	\$070,380	\$776,629
12 Houma			\$40,000		\$254,469	\$230,321	\$221,682	\$93,000	\$13,000	\$1,204,171	\$91,322	\$1,295,493
13 Lake Arthur		\$45,000		\$115,000	\$189,328	\$144,938				\$720,118	\$589,450	\$1,309,568
14 Las Vegas City	\$260,000	\$200,700			\$302,200	\$234,750				\$200,000	\$500,000	\$700,000
15 Leesboro										\$300,000	\$22,750	\$322,750
16 Magdalena				\$22,120						\$0	\$22,120	\$22,120
17 Maxwell	\$138,000	\$176,900	\$194,000	\$176,250	\$394,855	\$420,778	\$338,221	\$343,000	\$343,000	\$1,811,076	\$1,558,320	\$3,369,396
18 Maynes	\$319,000	\$381,000	\$347,000	\$382,200	\$430,800	\$480,574	\$407,767	\$206,000	\$354,000	\$2,241,414	\$1,925,274	\$4,166,688
19 Mesa Vista	\$237,000			\$275,800				\$18,500		\$0	\$69,500	\$69,500
20 Montic			\$231,537				\$400,112	\$293,000		\$631,849	\$203,000	\$834,849
21 Monticello		\$76,300		\$75,000						\$640,000	\$777,000	\$1,417,000
22 Osprey	\$328,769	\$625,000		\$363,600	\$452,104	\$328,872	\$454,720	\$329,000	\$230,000	\$1,667,661	\$1,915,642	\$3,583,303
23 Ouachita			\$335,197	\$567,720	\$69,244	\$77,512		\$51,000		\$404,441	\$686,230	\$1,090,671
24 Pahrump		\$150,300		\$150,000		\$352,126	\$167,874			\$167,874	\$652,124	\$819,998
25 Pahrump Valley	\$410,284	\$481,000		\$113,600	\$438,643	\$448,462		\$274,634	\$250,000	\$1,838,948	\$1,558,072	\$3,397,020
26 Ray	\$60,000						\$183,000	\$188,400	\$188,400	\$1,141,101	\$849,380	\$1,990,481
27 San Jon										\$144,851	\$200,000	\$344,851
28 Sevier										\$153,016	\$153,016	\$306,032
29 Vaughn		\$176,500								\$309,630	\$597,628	\$907,258
30 Wagon Wheel	\$390,000	\$348,000	\$395,750	\$386,900	\$427,798	\$442,023	\$474,033	\$550,000	\$442,923	\$2,930,507	\$2,537,623	\$5,468,130
31 West Las Vegas										\$200,000	\$200,000	\$400,000
32 Total Emergency Supplemental	\$3,411,108	\$4,916,300	\$2,828,631	\$3,529,380	\$4,048,893	\$4,643,320	\$4,204,634	\$3,848,800	\$2,931,325	\$26,741,744	\$25,052,465	\$51,794,209
School District	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019		TOTAL	
33 Alamogordo	\$23,000	\$22,464	\$43,000	\$21,347	\$0	\$32,669	\$0	\$34,064	\$0	\$134,464	\$121,280	\$255,744
34 Lordsburg	\$250,000	\$254,484	\$257,000	\$303,854	\$0	\$287,331	\$0	\$305,898	\$0	\$1,062,108	\$1,313,421	\$2,375,529
35 Total Out of State Tuition	\$273,000	\$276,948	\$300,000	\$325,201	\$0	\$320,000	\$0	\$339,962	\$0	\$1,196,672	\$1,434,701	\$2,631,373
GRAND TOTALS	\$3,684,108	\$4,202,222	\$3,128,631	\$3,854,681	\$4,048,893	\$4,963,320	\$4,204,634	\$4,183,800	\$2,931,325	\$27,938,318	\$26,487,220	\$54,425,538

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Source: Public Education Department
 *Corona Public School received \$162 thousand and Reserve Independent Schools received \$40 thousand in emergency supplemental revenues in FY13 from the appropriation made in the General Appropriation Act of 2013 intended for FY14.
 **Las Vegas City Schools received \$300 thousand, Mesa Vista Consolidated Schools received \$225 thousand, Reserve Independent Schools received \$110 thousand, and West Las Vegas School received \$200 thousand in emergency supplemental revenues in FY14 from the appropriation.
 ***The Public Education Department approved a \$720 thousand carryover from the FY16 emergency supplemental appropriation for use in FY18 from seven districts.
 ****Lordsburg Municipal Schools received \$304 thousand for out-of-state tuition in FY16, including \$25.3 thousand from FY16 emergency supplemental funds. About \$1.2 million from FY16 emergency supplemental funds were carried over for use in FY17.

Potential Change to PSCOC State Match with Inclusion of 50 Percent of Federally Impacted Support Program Revenue

	(A)	(B)	(C)	(D)	(E) = (A)+(D)	(F) = (E)/(B)	(G)	(H)=(G)-(C)
School Districts ¹	Annualized Property Tax Revenue Used to Calculate PSCOC State Match	Annualized Amortization of Cost to Replace School Facilities ²	FY21 Actual State Match	Estimated FY23 Federally Impacted Support Program Revenue for Capital Outlay ²	Estimated FY23 Revenue for Capital Outlay (Federally Impacted Support Program and Local Revenue)	Percent of Amortization Covered by Property Tax and Federally Impacted Support Program Revenue	Estimated FY24 and Subsequent Fiscal Years State Match	Potential Change from FY21 to FY24
1	Alamogordo Public Schools	\$3,247,931	\$5,509,127	\$320,350.39	\$3,568,281.81	65%	48%	-9%
2	Albuquerque Public Schools	\$66,732,951	\$75,870,471	\$58,913.34	\$66,791,864.16	88%	12%	-24%
3	Bernalillo Public Schools	\$2,747,807	\$3,029,276	\$1,688,844.12	\$4,436,651.55	146%	6%	-19%
4	Bloomfield Schools	\$3,745,021	\$2,905,536	\$275,177.05	\$4,020,198.09	138%	6%	-12%
5	Central Consolidated Schools	\$3,461,014	\$6,195,406	\$8,534,738.66	\$11,995,753.13	194%	12%	-46%
6	Clovis Municipal Schools	\$3,110,698	\$7,577,621	\$109,267.97	\$3,219,966.05	42%	58%	-6%
7	Cuba Independent Schools	\$383,866	\$653,013	\$491,300.61	\$875,166.53	134%	12%	-18%
8	Dulce Independent Schools	\$2,630,491	\$770,852	\$1,417,323.20	\$4,047,813.87	525%	6%	0%
9	Espanola Public Schools	\$2,538,906	\$3,773,006	\$26,882.92	\$2,565,788.96	68%	31%	-15%
10	Farmington Municipal Schools	\$6,563,385	\$9,414,194	\$0.00	\$6,563,385.49	70%	30%	24%
11	Gallup-McKinley County Schools	\$3,586,728	\$11,521,998	\$10,832,268.01	\$14,418,995.63	125%	12%	-67%
12	Grants-Cibola County Schools	\$1,373,020	\$3,742,300	\$1,331,178.12	\$2,704,198.56	72%	46%	-27%
13	Jemez Mountain Public Schools	\$1,326,656	\$296,199	\$81,655.05	\$1,408,310.97	475%	6%	0%
14	Jemez Valley Public Schools	\$380,075	\$467,847	\$474,911.17	\$854,985.95	183%	12%	-25%
15	Las Cruces Public Schools	\$13,716,734	\$21,596,388	\$0.00	\$13,716,733.72	64%	36%	-14%
16	Los Alamos Public Schools	\$3,097,202	\$3,250,332	\$169,040.58	\$3,266,242.27	100%	6%	-25%
17	Los Lunas Public Schools	\$3,483,962	\$7,703,054	\$95,660.32	\$3,579,622.63	46%	54%	-11%
18	Magdalena Municipal Schools	\$134,367	\$479,467	\$185,355.10	\$319,722.49	67%	48%	-29%
19	Maxwell Municipal Schools	\$68,454	\$169,657	\$193.54	\$68,647.18	40%	72%	11%
20	Penasco Independent Schools	\$219,874	\$417,984	\$10,288.33	\$230,162.14	55%	51%	-9%
21	Pojoaque Valley Public Schools	\$819,260	\$1,977,579	\$646,367.70	\$1,465,627.56	74%	41%	-32%
22	Portales Municipal Schools	\$1,091,937	\$2,770,084	\$1,494.96	\$1,093,431.76	39%	60%	-6%
23	Raton Public Schools	\$694,503	\$803,285	\$6,041.61	\$700,544.13	87%	25%	-23%
24	Ruidoso Municipal Schools	\$2,848,490	\$2,098,155	\$95,994.41	\$2,944,484.05	140%	6%	0%
25	Taos Municipal Schools	\$4,866,959	\$2,893,447	\$18,583.01	\$4,885,541.67	169%	6%	0%
26	Tularosa Municipal Schools	\$396,786	\$987,940	\$140,674.43	\$537,460.53	54%	59%	-7%
27	Zuni Public Schools	\$10,270	\$1,219,847	\$2,773,058.44	\$2,783,328.47	228%	12%	-88%
28	Statewide Total	\$133,277,346	\$178,094,066	\$29,785,563.04	\$163,062,909.35			

Source: LESC Files

¹This analysis only includes school districts as charter schools receive the PSCOC state match for the school district in which they are geographically located.

²The PSCOC state match calculation considers the amount of funding school districts need to replace their facilities over 45 years; this shows the amount of funds needed annually.

³Assumes 50 percent of the federally impacted location support program for capital outlay.

Rank	School District	School	Gross Area (Sq. Ft.)	wNMCI
OFFICIAL Statewide Average wNMCI: 23.07% Average FCI: 51.63% Average wNMCI of Top 30: 51.97%				
1	Alamogordo	Chaparral MS	140,028	78.51%
67	Alamogordo	High Rolls Mountain Park ES	11,858	40.24%
78	Alamogordo	Alamogordo HS	327,447	39.12%
91	Alamogordo	Sierra ES	44,513	38.05%
10	Albuquerque	Taft MS	162,335	52.36%
13	Albuquerque	Arroyo Del Oso ES	50,760	51.23%
15	Albuquerque (District Charter)	The International School at Mesa del Sol Charter School	36,064	50.32%
18	Albuquerque	Eugene Field ES	54,896	48.98%
19	Albuquerque	Edmund G. Ross ES	64,216	48.74%
20	Albuquerque	John Adams MS	135,204	48.68%
25	Albuquerque	Garfield MS	88,643	47.25%
27	Albuquerque	Highland HS	387,782	47.00%
28	Albuquerque	Kennedy MS	103,677	46.51%
30	Albuquerque	Mark Twain ES	65,587	46.00%
31	Albuquerque	Washington MS	97,407	45.74%
33	Albuquerque (District Charter)	Albuquerque Charter Academy	17,068	45.17%
34	Albuquerque	Mission Avenue ES	62,891	45.02%
36	Albuquerque	Sierra Vista ES	84,972	44.50%
39	Albuquerque	Polk MS	94,909	44.42%
41	Albuquerque	S. Y. Jackson ES	57,041	44.20%
45	Albuquerque	Alamosa ES	78,011	43.23%
47	Albuquerque (District Charter)	Digital Arts and Technology Academy Charter School	51,210	42.90%
48	Albuquerque (District Charter)	La Academia de Esperanza Charter School	21,246	42.80%
49	Albuquerque	La Mesa ES	85,467	42.45%
50	Albuquerque	Lavaland ES	66,412	42.30%
55	Albuquerque	Emerson ES	76,681	41.64%
56	Albuquerque	Griegos ES	42,891	41.47%
57	Albuquerque	Cleveland MS	108,148	41.32%
59	Albuquerque	Kirtland ES	55,956	41.12%
60	Albuquerque	Eldorado HS	340,986	40.91%
63	Albuquerque (District Charter)	El Camino Real Academy Charter School	66,121	40.69%
64	Albuquerque	School on Wheels Alternative School	14,615	40.53%
66	Albuquerque	Armijo ES	64,363	40.30%
68	Albuquerque	San Antonito ES	56,315	40.21%
70	Albuquerque	Alameda ES	45,809	39.81%
73	Albuquerque	Jackson MS	86,382	39.49%
74	Albuquerque	Matheson Park ES	44,427	39.30%
77	Albuquerque	La Cueva HS	384,271	39.22%
79	Albuquerque	Hodgin ES	76,595	39.03%
81	Albuquerque	Sandia HS	367,144	38.79%
82	Albuquerque	Eisenhower MS	138,081	38.71%
85	Albuquerque	Kit Carson ES	76,421	38.48%
87	Albuquerque	Bellehaven ES	51,078	38.36%
89	Albuquerque	Hayes MS	106,764	38.19%
97	Albuquerque	Petroglyph ES	79,635	37.54%
99	Albuquerque	Dennis Chavez ES	83,160	37.35%
2	Central Consolidated	Newcomb ES	67,465	69.30%
72	Clovis	Barry ES	49,692	39.64%
8	Espanola	Chimayo ES	35,026	52.58%
51	Espanola	Dixon ES	20,768	42.06%
84	Espanola	Hernandez ES	30,982	38.52%
23	Gallup McKinley	Gallup Central Alternative HS	37,999	48.07%
29	Gallup McKinley	Gallup HS	259,311	46.29%
37	Gallup McKinley	Chee Dodge ES	59,182	44.47%
69	Gallup McKinley	Crownpoint HS	81,218	39.87%
98	Gallup McKinley	Navajo Pine HS	76,553	37.35%
52	Grants Cibola	Bluewater ES	23,525	41.96%
92	Grants Cibola	Mount Taylor ES	75,425	38.03%
14	Jemez Mountain	Gallina ES	23,044	50.53%
44	Jemez Mountain	Coronado MS/HS	90,398	43.36%
42	Jemez Mountain (District Charter)	Lindriht Heritage Charter	11,971	43.74%
75	Los Alamos	Chamisa ES	47,890	39.29%
40	Pojoaque Valley	Pojoaque MS	83,511	44.29%
58	Pojoaque Valley	Sixth Grade Academy	15,047	41.28%
21	Raton	Longfellow ES	33,799	48.29%

Source: PSFA

Federal Impact Aid Payments, FY19

School District or Charter School	Operational Fund Impact Aid	Amount of SEG Credit	Indian Education Impact Aid	Special Education Impact Aid	Construction	Total
1 AlamoGordo Public Schools	\$979,075	\$734,306		\$193,416		\$1,172,491 ¹
2 Albuquerque Public Schools	\$187,692	\$140,769	\$4,219	\$112,494		\$304,404 ²
3 Bernalillo Public Schools	\$4,866,177	\$3,649,632	\$1,213,004	\$282,253		\$6,361,434 ³
4 Bloomfield Schools	\$886,794	\$665,095	\$221,408	\$166,479		\$1,274,680 ⁴
5 Central Consolidated Schools	\$24,176,548	\$18,132,411	\$6,044,130	\$1,209,741	\$465,525	\$31,895,943 ⁵
6 Clovis Municipal Schools	\$379,641	\$284,731		\$115,447		\$495,089 ⁶
7 Cuba Independent Schools	\$1,499,528	\$1,124,646	\$371,357	\$77,814	\$31,613	\$1,980,311 ⁷
8 Dulce Independent Schools	\$4,162,714	\$3,122,036	\$1,040,676	\$200,249	\$75,713	\$5,479,353 ⁸
9 Española Public Schools	\$52,425	\$39,319	\$18,878	\$19,478		\$90,782 ⁹
10 Gallup-McKinley County Schools	\$29,456,661	\$22,092,495	\$7,303,634	\$1,312,760	\$669,150	\$38,742,224 ¹⁰
11 Grants-Cibola County Schools	\$3,889,156	\$2,916,867	\$972,289	\$325,782		\$5,187,226 ¹¹
12 Jemez Mountain Public Schools	\$202,392	\$151,794	\$49,878	\$14,039		\$266,308 ¹²
13 Jemez Valley Public Schools	\$1,382,965	\$1,037,223	\$352,346	\$65,569	\$25,617	\$1,826,497 ¹³
14 Los Alamos Public Schools	\$508,652	\$381,489	\$45,971			\$554,624 ¹⁴
15 Los Lunas Public Schools	\$293,107	\$219,830	\$73,277	\$95,061		\$461,445 ¹⁵
16 Magdalena Municipal Schools	\$538,409	\$403,807	\$131,293	\$61,051		\$730,752 ¹⁶
17 Maxwell Municipal Schools	\$521	\$391				\$521 ¹⁷
18 McCurdy Charter School	\$60,630	\$45,472	\$7,051	\$3,780		\$71,461 ¹⁸
19 Peñasco Independent Schools	\$31,510	\$23,633	\$7,472	\$10,544		\$49,526 ¹⁹
20 Pojoaque Valley Public Schools	\$2,145,015	\$1,608,761	\$520,230	\$124,139		\$2,789,385 ²⁰
21 Portales Municipal Schools	\$1,991	\$1,493		\$9,425		\$11,416 ²¹
22 Raton Public Schools	\$17,807	\$13,355				\$17,807 ²²
23 Ruidoso Municipal Schools	\$236,695	\$177,521	\$59,174	\$84,757		\$380,626 ²³
24 Southwest Aero., Math, and Science	\$5,380	\$4,035				\$5,380 ²⁴
25 Southwest Preparatory	\$5,335	\$4,001				\$5,335 ²⁵
26 Southwest Secondary	\$5,176	\$3,882				\$5,176 ²⁶
27 Taos Municipal Schools	\$59,043	\$44,282	\$14,352	\$35,495		\$108,890 ²⁷
28 Tularosa Municipal Schools	\$392,678	\$294,509	\$66,265	\$52,433		\$511,376 ²⁸
29 Waiatowa Charter High School	\$264,651	\$198,489	\$67,542	\$12,961	\$5,063	\$350,217 ²⁹
30 Zuni Public Schools	\$7,971,807	\$5,978,855	\$1,982,178	\$281,730	\$153,900	\$10,389,614 ³⁰
Statewide Total	\$84,660,172	\$63,495,129	\$20,566,623	\$4,866,899	\$1,426,580	\$111,520,274 ³¹

¹Only operational fund Impact Aid is considered when taking credit for Impact Aid in the public school funding formula.

Source: LESC Files

Operational Fund Impact Aid by Fiscal Year

School District or Charter School	FY15	FY16	FY17	FY18	FY19	FY19 Operational Impact Aid per Student
1 Alamogordo Public Schools	\$746,272	\$759,770	\$488,393	\$845,721	\$979,075	\$165
2 Albuquerque Public Schools	\$31,632	\$117,315	\$100,620	\$121,817	\$187,692	\$2
3 Bernalillo Public Schools	\$3,443,356	\$3,561,039	\$3,601,883	\$4,317,509	\$4,866,177	\$1,684
4 Bloomfield Schools	\$597,356	\$588,844	\$326,730	\$681,917	\$886,794	\$309
5 Central Consolidated Schools	\$26,169,254	\$22,751,101	\$18,422,822	\$22,844,050	\$24,176,548	\$4,236
6 Clovis Municipal Schools	\$88,458	\$86,639	\$91,467	\$226,515	\$379,641	\$48
7 Cuba Independent Schools	\$875,685	\$838,071	\$961,373	\$1,090,719	\$1,499,528	\$2,726
8 Dulce Independent Schools	\$3,024,982	\$3,097,947	\$2,965,013	\$3,444,487	\$4,162,714	\$6,185
9 East Mountain High School ¹	\$8,666	\$9,764	\$7,374			
10 Española Public Schools	\$143,338	\$213,553	\$99,894	\$101,269	\$52,425	\$15
11 Farmington Municipal Schools	\$11,645	\$6,444				
12 Gallup-McKinley County Schools	\$27,707,621	\$28,480,406	\$26,790,911	\$29,269,348	\$29,456,661	\$2,673
13 Grants-Cibola County Schools	\$2,890,735	\$1,724,201	\$2,714,652	\$3,366,922	\$3,889,156	\$1,129
14 Jemez Mountain Public Schools	\$317,824	\$230,662	\$238,370	\$243,188	\$202,392	\$1,033
15 Jemez Valley Public Schools	\$1,249,015	\$1,147,696	\$1,122,270	\$1,060,985	\$1,382,965	\$4,831
16 Las Cruces Public Schools	\$3,420					
17 Los Alamos Public Schools	\$168,566	\$225,807	\$330,757	\$397,160	\$508,652	\$139
18 Los Lunas Public Schools	\$153,224	\$148,862	\$172,926	\$223,224	\$293,107	\$35
19 Magdalena Municipal Schools	\$442,806	\$442,860	\$392,450	\$463,725	\$538,409	\$1,690
20 Maxwell Municipal Schools	\$203	\$352	\$498	\$520	\$521	\$5
21 McCurdy Charter School		\$164,839	\$64,883	\$82,203	\$60,630	\$114
22 Peñasco Independent Schools	\$19,058	\$34,230	\$12,986	\$29,661	\$31,510	\$92
23 Pojoaque Valley Public Schools	\$850,917	\$1,045,244	\$1,025,741	\$1,157,449	\$2,145,015	\$1,090
24 Portales Municipal Schools	\$9,703	\$8,959	\$7,323	\$6,638	\$1,991	\$1
25 Raton Public Schools	\$14,866	\$3,589	\$13,582	\$13,552	\$17,807	\$20
26 Ruidoso Municipal Schools	\$304,413	\$409,466	\$264,786	\$305,054	\$236,695	\$121
27 Southwest Aero., Math, and Science		\$3,208	\$10,018	\$5,182	\$5,380	\$20
28 Southwest Intermediate Learning Center		\$416	\$1,854	(Closed)		
29 Southwest Primary Learning Center	\$2,500	\$604	\$204	\$7,713	\$5,335	\$27
30 Southwest Secondary Learning Center	\$5,906	\$4,466	\$532	\$4,874	\$5,176	\$20
31 Taos Municipal Schools	\$24,856	\$30,112	\$28,273	\$42,373	\$59,043	\$27
32 Tularosa Municipal Schools	\$278,370	\$361,171	\$343,409	\$354,216	\$392,678	\$469
33 Wawatowa Charter High School		\$658,475	\$214,871	\$229,358	\$264,651	\$5,631
34 Zuni Public Schools	\$6,180,050	\$6,106,786	\$5,749,856	\$7,308,837	\$7,971,807	\$6,270
Statewide Total	\$75,764,695	\$73,262,896	\$66,566,718	\$78,246,188	\$84,660,172	\$259

Source: LESC Files