

DESCRIPTOR TERM: Fiscal Management	Millard District Policy File Code: 2220 Approved: 12-12-24
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COMPARABILITY OF SERVICES

A. Purpose

Millard School District Board of Education is committed to ensuring that no discrimination occurs in the distribution of resources funded by state and local sources, regardless of the receipt of federal funds. To that end, the district shall ensure that it complies with all federal laws and regulations outlining its comparability of services obligations.

B. Definitions

Comparability: Comparability is a test of fairness. Schools receiving federal Title 1 funds must receive state and local funds comparable to the state and local funds given to non-Title 1 schools. In other words, Title 1 schools must get their fair share of state and local funds before they receive Title 1 funds. Title 1 funds, by law, are therefore supplemental to state and local funds.

C. Procedures for Implementation

1. Federal funds received under Title 1 will only be used to supplement the funds that would, in the absence of such Federal funds, be made available from state and local sources for the education of students participating in programs assisted under Title 1, and not to supplant such funds.
2. The district will use state and local funds in schools served under Title 1 to provide services that, taken as a whole, are at least comparable to services in schools that are not receiving funds under Title 1.
3. Meeting the Comparability Requirement
 - a. Comparability must be tested every year in which the district receives Title 1 funds.

- b. The comparability of services requirement applies to the use of state and local funds, not federal funds.
- c. For the purpose of this policy, in the determination of expenditures or instructional salaries per pupil from state and local funds, the comparability will be based on full- time equivalent units. Further, unpredictable changes in student enrollment or personnel assignments that occur after the beginning of a school year will not be included in determining the comparability of services under this policy.
- d. The district has chosen to meet the comparability requirement by establishing and implementing the following;
 - i. a district-wide salary schedule
 - ii. a district policy to ensure equivalence among schools in staffing
 - iii. a district policy to ensure equivalence among schools in the provision of curriculum materials and instructional supplies.
- e. District-wide Salary Schedule
 - i. The district has district-wide salary schedules for all its employees.
 - ii. There are different salary schedules for certified teachers, administrators, and support professional employees.
 - iii. Employees are paid based on experience, education, and task assignment.
 - iv. There are no different pay schedules for different sites.
- f. The Student/Teacher FTE Ratio Method for Staffing
 - i. The district has chosen to demonstrate comparability by using the student/teacher FTE ratios method as follows:
 - 1. Students and instructional staff must be counted on the same day.
 - 2. Title 1 schools are compared to non-Title 1 schools.

3. Schools are compared by grade span.
4. Instructional staff can be counted several ways, including using payroll or finance data. Staff are counted as full (1.0) or fractional.
5. The district may exclude:
 - a. Unpredictable changes in student enrollment or personnel assignments that occur after the beginning of the school years, and
 - b. Supplemental state or local funds expended in any school attendance area or school for programs that meet the intent and purposes of Title 1.
- ii. Comparability is achieved when the student/teacher FTE ratios in the Title 1 schools do not exceed 110% of the average ratio for non-Title 1 schools.
- g. Equivalence in Curriculum Materials and Instructional Supplies
 - i. Supplies are allocated at the same amount per student for each district site.
 - ii. All district schools shall be provided with the same level of base funding per student for curriculum and instructional materials.
 - iii. All new district determined instructional material adoptions are purchased, inventoried, and distributed equitable across schools based on student enrollment numbers.
- h. Assurances of Comparability
 - i. Comparability testing should be completed at the district level by mid-November of each year.
 - ii. If any instances of non-comparability are identified, the superintendent or business administrator shall promptly implement adjustments as needed to ensure comparability.

References: *Elementary and Secondary Education Act, as reauthorized by the [“Every Student Succeeds Act \(ESSA\)”](#), Section 1118, revised July 2021.*