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# 2014-2015

## **Operating Budget 101 Workbook for School Districts**



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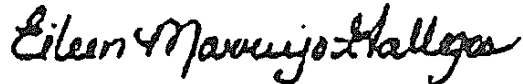
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## PREFACE

Welcome to the 2014 Spring Budget Workshop. The School Budget and Finance Analysis Bureau (SB&FAB) has prepared a manual for school districts and charter schools to use in completing their respective 2014-2015 operating budgets.

My staff and I look forward to working with you during the workshop and in the coming months. Thank you for your continued patience and support. As always, the SB&FAB staff is here to provide technical assistance as you prepare your 2014-2015 operating budget.



*Eileen Marrujo-Gallegos, Director  
School Budget & Finance Analysis Bureau*

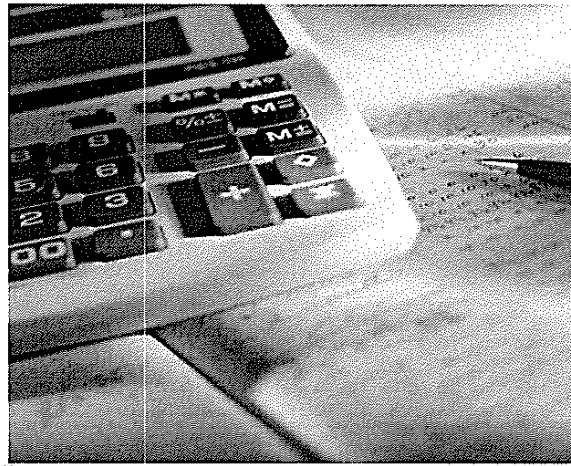
## PREPARING THE PUBLIC SCHOOL OPERATING BUDGET

The purpose of the Operating Budget Workbook is to offer an overview of the budgeting process and provide the necessary forms for the preparation and submittal of the school district's and charter school's proposed Operating Budget for the ensuing fiscal year. These instructions complement and explicate New Mexico State Statutes and the Manual of Procedures for Public School Accounting and Budgeting.

For fiscal year 2014-2015 districts, charters and REC's will use the updated 2014-2015 Uniform Chart of Accounts (UCOA) implemented by the Public Education Department (PED). The OBMS will continue to serve as the main application for preparing and submitting Operating Budgets. In addition to the OBMS, there is a folder titled "2014-2015 Budgeting 101 and Budget Files" which contains other resources necessary for preparation of the Operating Budget. The "2014-2015 Budgeting 101 and Budget Files" link is available on the School Budget web page at:

<http://www.ped.state.nm.us/div/fin/school.budget/index.html>.

This workbook, in conjunction with the Manual of Procedures for Public School Accounting and Budgeting, will serve as a useful tool in developing your financial plan to support your Educational Plan for Student Success (EPSS).



## WHAT TO DO BEFORE YOU BEGIN PREPARING YOUR BUDGET

1. Please read the 2014-2015 Operating Budget Workbook.
2. New users to the OBMS must obtain a LOGIN ID and PASSWORD from your business manager.
3. Access the School Budget web-page from the PED Website:  
<http://www.ped.state.nm.us/div/fin/school.budget/index.html>  
for the “2014-2015 Budgeting 101 and Budget Files” required to complete the 2014-2015 Operating Budget. The OBMS reference and information link can also be found on the School Budget web-page.
4. Refer to the **PSAB, Supplement 3** and the **UCOA**, which are also available on the PED Website listed above.
5. **DO NOT CHANGE** formulas, insert rows/columns, or reformat “Budget Files”.
6. If you encounter any problems, contact your assigned budget analyst as soon as possible to ensure the statutory timelines are met.
7. Your assigned budget analyst will inform you if you are having a technical review.

## WHAT TO DO BEFORE SUBMITTING YOUR BUDGET

1. Confirm computations to ensure that all forms are accurate and complete.
2. Backup all Operating Budget files.
3. The district will be required to e-mail budget documentation on or before the date and time designated by your assigned budget analyst.
4. Article 10A must be signed, scanned, e-mailed or mailed with the budget.
5. The Form 901B-10 “Approval of Operating Budget” requires two Original Forms with **Official Signatures**. These two forms **MUST** be original and cannot be scanned or faxed.
6. Please provide supporting documentation if budgeting new allocations for *Direct Federal, State or Local Grants*. If budgeting cash balance (Revenue minus Expenditures = Cash Balance).
7. Make sure Revenues and Expenditures balance, ***OBMS WILL NOT ALLOW YOU TO SUBMIT AN UNBALANCED BUDGET.***
8. To officially submit your budget you **MUST** click the submit button in OBMS.

## Operational - 11000

### Revenue from State Sources - 41000

ESTIMATED	PROPOSED
<p><b><u>Residential/Non-Residential Taxes, Revenue Code 41110:</u></b>                      Reconcile taxes collected with the County Treasurer Reports and enter the <u>Actual</u> receipts at 100% from July through March and <u>Estimate</u> receipts from April through June of the current year.</p> <p>Provide your assigned budget analyst with a copy of your most current <b>Operational Tax Levy Receipts</b> form with the district taxes entered through the third quarter reporting period.</p> <p><b><u>Oil &amp; Gas, Revenue Code 41113 and Copper Production, Revenue Code 41114:</u></b>                      Enter the <u>Actual</u> receipts from July through March and <u>Estimate</u> receipts from April through June of the current year.</p> <p><b><u>Investment Income, Revenue Code 41500:</u></b>                      Enter the <u>Actual</u> Investment Income earned from July through March and <u>Estimate</u> Investment Income to be earned from April through June of the current year.</p>	<p><b><u>Residential/Non-Residential Taxes, Revenue Code 41110:</u></b>                      The Assessed Valuations and Tax Levy Rates, for the <u>Proposed</u> Revenue, have been entered into OBMS.</p> <p><b><u>Oil &amp; Gas, Revenue Code 41113 and Copper Production, Revenue Code 41114:</u></b>                      The Oil &amp; Gas and Copper Production amounts for the Proposed Revenue have been entered into OBMS.</p> <p><b><u>Investment Income, Revenue Code 41500:</u></b>                      Enter the best estimate for Investment Income considering current obligations and current interest rates.</p>

### Revenue from State Sources - 43000

ESTIMATED	PROPOSED
<p><b><u>State Equalization Guarantee (SEG), Revenue Code 43101:</u></b>                      Enter the amount from the 2013-2014 <b>Estimated</b> SEG form that is included with the "Budget Files" in the <u>Estimated</u> column.</p>	<p><b><u>State Equalization Guarantee (SEG), Revenue Code 43101:</u></b>                      Enter the amount from the 910B-5 <b>State Equalization Guarantee (SEG) Revenue Estimate Worksheet</b>. Funding for 2014-2015 is based on the average of the current year's 80<sup>th</sup> and 120<sup>th</sup> Day membership. Your assigned budget analyst will provide you a copy of the 910B-5 that is utilized for budgeting.</p> <p><b>Note:</b> A district receiving Energy Efficiency &amp; Renewable Energy Bonds will receive a credit against their program cost.</p>



## Operational – 11000 (contd.)

### Revenue from State Sources – 43000 (contd.)

<b>ESTIMATED</b>	<b>PROPOSED</b>
<p><b><u>Charter School Administrative Revenue, Revenue Code 43120:</u></b> Enter the 2% administrative revenue retained by the district from the local charter schools program cost. Contact your assigned budget analyst to verify the amount to budget.</p> <p><b><u>Emergency Supplemental, Revenue Code 43104:</u></b> Enter the amount of the 2013-2014 PED Approved Emergency Supplemental in the Estimated Column.</p> <p><b><u>PED State Flowthrough Grants – Indirect Costs, Revenue Code 43212 and Other Grants – Indirect Costs, Revenue Code 43213:</u></b> Enter the <u>Estimated</u> indirect costs that will be received through June 30th from State sources. A District charges this amount for administering a State Flowthrough (43212) or Other State (43213) Grant. If a District is receiving Indirect Costs, the Local Charter <b>CANNOT</b> also receive Indirect Cost revenues.</p> <p><b><u>Fees – Governmental Agencies, Revenue Code 43216:</u></b> Enter the <u>Actual</u> receipts from July through March and <u>Estimate</u> receipts from April through June of the current year.</p>	<p><b><u>Charter School Administrative Revenue, Revenue Code 43120:</u></b> Enter the 2% administrative revenue retained by the district from the local charter schools projected program cost.</p> <p>This information is located on the charter school's <b>910B-5 (SEG) Revenue Estimate Worksheet</b>. Contact your assigned budget analyst to obtain the amount to budget.</p> <p><b><u>Emergency Supplemental, Revenue Code 43104:</u></b> Enter the amount the District is requesting. Complete the <b>Application for Supplemental Emergency</b> and submit an original signed copy of the application to your assigned budget analyst. <b><u>Please ensure that the application is received by your assigned budget analyst on or before the budget due date.</u></b></p> <p><b>Note:</b> The amount of Emergency Supplemental budgeted may be adjusted as a result of a mid-year analysis and the district's cash balance position.</p> <p><b><u>PED State Flowthrough Grants – Indirect Costs, Revenue Code 43212 and Other Grants – Indirect Costs, Revenue Code 43213:</u></b> Enter the <u>Projected</u> indirect costs for the ensuing fiscal year from State sources. A District charges this amount for administering a State Flowthrough (43212) or Other State (43213) Grant. If a District is receiving Indirect Costs, the Local Charter <b>CANNOT</b> also receive Indirect Cost revenues.</p> <p><b><u>Fees – Governmental Agencies, Revenue Code 43216:</u></b> Enter the most reliable <u>Projection</u> of Revenue for the upcoming fiscal year.</p>

**Operational – 11000 (contd.)**  
**Revenue from Federal Sources – 44000**

ESTIMATED	PROPOSED
<p><b><u>Impact Aid, Revenue Code 44103:</u></b>  Enter 100% of the wires received in 2013-2014 for <u>Operational</u> (11000), Special Education Fund (25145) and Indian Education Fund (25147)</p> <p>(A spreadsheet is available in the “Budget Files”).</p> <p><b><u>Federal Direct Grants – Indirect Costs, Revenue Code 44107:</u></b>  Enter the Estimated indirect costs that will be received by June 30<sup>th</sup> from Federal sources.</p> <p>A District can charge this amount for administering a Federal Direct Grant.</p> <p>If a District is receiving Indirect Costs, the Local Charter <b>CANNOT</b> also receive Indirect Cost revenues.</p> <p><b><u>Forest Reserve, Revenue Code 44204:</u></b>  Enter the <u>actual</u> amount received in 2013-2014.</p> <p>(A spreadsheet can be found in the “Budget Files”)</p> <p><b><u>Federal Flow-through Grants – Indirect Costs, Revenue Code 44205:</u></b>  Enter the Estimated indirect costs that will be received by June 30<sup>th</sup> from Federal sources.</p> <p>A District can charge this amount for administering a Federal Flow-through Grant.</p> <p>If a District is receiving Indirect Costs, the Local Charter <b>CANNOT</b> also receive Indirect Cost revenues.</p>	<p><b><u>Impact Aid, Revenue Code 44103:</u></b>  Enter only FY 2014 payments received in Operational from the Impact Aid spreadsheet provided in the “Budget Files”.</p> <p>Budget Impact Aid Special Education sub fund (25145) and Impact Aid Indian Education sub-fund (25147) separately.</p> <p><b><u>Federal Direct Grants – Indirect Costs, Revenue Code 44107:</u></b>  Enter the <u>Proposed</u> indirect costs anticipated for 2014-2015 from Federal sources.</p> <p>A District can charge this amount for administering a Federal Direct Grant.</p> <p>If a District is receiving Indirect Costs, the Local Charter <b>CANNOT</b> also receive Indirect Cost revenues.</p> <p><b><u>Forest Reserve, Revenue Code 44204:</u></b>  Do not enter Forest Reserve at this time.</p> <p><b><u>Federal Flow-through Grants – Indirect Costs, Revenue Code 44205:</u></b>  Enter the <u>Proposed</u> indirect costs anticipated for 2014-2015 from Federal sources.</p> <p>A District can charge this amount for administering a Federal Flow-through Grant.</p> <p>If a District is receiving Indirect Costs, the Local Charter <b>CANNOT</b> also receive Indirect Cost revenues.</p>

## Operational - 11000 (contd.)

### Cash Balance

ESTIMATED	PROPOSED
<p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> Enter the June 30, 2013 <u>Audited</u> Cash Balance minus the <u>Restricted</u> portion (11112). If the audit is not available, utilize the June 30th Cash Balance from the Final 2012-2013 Cash Report.</p> <p><b><u>Restricted Cash, Revenue Code 11112:</u></b> Enter the June 30, 2013, 75% restricted portion found on the Form 930F - June 75% Credit Data Form, provided in the "Workbook Files".</p> <p><b>Note: Revenue Code 11112 "Restricted Cash" must be the same amount for the Estimated Budget and Proposed Budget.</b></p>	<p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> Complete PED Form 910B-7 and enter the amount calculated for "PROPOSED UNRESTRICTED OPERATIONAL CASH BALANCE (11111)."</p> <p><b><u>Restricted Cash, Revenue Code 11112:</u></b> Complete PED Form 910B-7 and enter the amount calculated for "RESTRICTED 75% CREDITS (11112)", the amount is 75% of <b>June receipts</b> (This amount can be found on 930F - June 75% Credit Data Form that is provided in the "Workbook Files"). Also enter this amount on the <i>Proposed Operational Expenditure Budget Function 2900 - Object Code 58218</i>. The TOTAL <u>Proposed</u> cash balance is the sum of the Unrestricted Cash (11111) and Restricted Cash (11112).</p>

### Teacherage - 12000

ESTIMATED	PROPOSED
<p>Enter the <u>Actual</u> receipts from July through March and <u>Estimate</u> receipts from April through June of current year.</p> <p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> Enter the June 30, 2013 <u>Audited</u> Cash Balance. If the audit is not available, utilize the June 30th Cash Balance from the Final 2012-2013 Cash Report.</p>	<p>Enter the <u>Projected</u> Revenue for the upcoming fiscal year.</p> <p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> 2013-2014 Revenue Less 2013-2014 Expenditures = The amount to budget for cash carryover in 2014-2015.</p>

### Transportation - 13000

ESTIMATED	PROPOSED
<p><b><u>Transportation Distributions wired from PED Flowthrough, Revenue Code 43206:</u></b> Enter revenue from final approved allocation.</p> <p>Money received from the transportation distribution public school fund shall only be used for making payments to each school district for to-and-from school transportation costs.</p>	<p><b><u>Transportation Distributions wired from PED Flowthrough, Revenue Code 43206:</u></b> The total <u>Projected</u> Revenue amount should equal to the amount approved by the PED School Transportation Bureau.</p> <p>Money received from the transportation distribution public school fund shall only be used for making payments to each school district for to-and-from school transportation costs.</p>

## Transportation - 13000 (contd.)

ESTIMATED	PROPOSED
<p>Refer to Section 22-8-26, NMSA, Transportation Distribution, and PSAB Supplement 19, Section 6 in the Manual of Procedures for definitions, budgeting instructions and requirements for public school transportation. Budget for purchasing new school owned buses must be handled by preparing a Budget Adjustment Request (BAR) after the District's Operating Budget has been established.</p> <p><b><u>Investment Income, Revenue Code 41500:</u></b> To budget current interest earned, process a Budget Adjustment Request (BAR) using Fund 13000.</p> <p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> Enter cash balance previously approved by PED thru a BAR, or enter anticipated approved BAR.</p>	<p>Refer to Section 22-8-26, NMSA, Transportation Distribution, and PSAB Supplement 19, Section 6 in the Manual of Procedures for definitions, budgeting instructions and requirements for public school transportation. Budget for purchasing new school owned buses must be handled by preparing a Budget Adjustment Request (BAR) after the District's Operating Budget has been established.</p> <p><b><u>Investment Income, Revenue Code 41500:</u></b> Do not project interest to be earned during the ensuing fiscal year.</p> <p><b><u>Unrestricted Cash Balance 11111:</u></b> Do not budget projected cash balance at this time.</p>

## Instructional Materials - 14000

ESTIMATED	PROPOSED
<p><b><u>Instructional Materials, Revenue Code 43202:</u></b> Enter PED State Flowthrough Allocation per PED Instructional Materials.</p> <p><b><u>Insurance Recoveries, Revenue Code 41953:</u></b> Enter <u>Actual</u> receipts for July through March and <u>Estimate</u> receipts from April through June of the current year.</p> <p><b><u>Instructional Materials - Minimum 50% CORE/BASAL ALLOCATION, Revenue Code 43207 and Instructional Materials Maximum 50% SUPPLEMENTARY, Revenue Code 43211:</u></b> Enter the <u>Actual</u> receipts for July through March and <u>Estimate</u> receipts from April through June of the current year.</p>	<p><b><u>Instructional Materials, Revenue Code 43202:</u></b> Enter Allocated amount per PED Instructional Materials.</p> <p><b><u>Insurance Recoveries, Revenue Code 41953:</u></b> Enter a <u>Projected</u> amount only if the District has been informed that they <b>will</b> be receiving and is <b>expecting</b> a recovery amount (lost and stolen books included).</p> <p><b><u>Instructional Materials - Minimum 50% CORE/BASAL Revenue Code 43207 and Instructional Materials Maximum 50% SUPPLEMENTARY, Revenue Code 43211:</u></b> The PED Instructional Materials Bureau will provide the proposed amount. Proposed Revenues must equal Proposed Expenditures.</p>

## Instructional Materials – 14000 (contd.)

### Cash Balance

ESTIMATED	PROPOSED
<p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> Enter the June 30, 2013 <u>Audited</u> Cash Balance previously approved by PED thru a BAR, or enter anticipated approved BAR.</p>	<p><b><u>Unrestricted Cash Revenue Code 11111:</u></b> In 2014-2015 cash balance carryover CANNOT be budgeted. To budget cash balance carryover a BAR will be submitted in OBMS for the Audited June 30, 2014</p>

### Special Revenue Funds – 20000

#### **Sub-Funds: Food Service 21000, Athletics 22000, Non-Instructional Support 23000**

ESTIMATED	PROPOSED
<p>Enter the <u>Actual</u> receipts from July through March and <u>Estimate</u> receipts from April through June of the current year.</p> <p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> Enter the June 30, 2013 <u>Audited</u> Cash Balance. If the audit is not available, utilize the June 30th Cash Balance from the Final 2012-2013 Cash Report.</p>	<p>Enter the <u>Projected</u> Revenue for the upcoming fiscal year.</p> <p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> 2013-2014 Revenue Less 2013-2014 Expenditures = The amount to budget for cash carryover in 2014-2015.</p>

#### **Sub-Funds: Federal Flowthrough Grants 24000 and State Flowthrough Grants 27000**

ESTIMATED	PROPOSED
<p>Enter the <u>Actual</u> receipts from July through March and <u>Estimate</u> receipts from April through June of the current year.</p> <p><b>Note:</b> For Fund 24000's Budget Federal Flowthrough Grants under Object Code 41924.</p> <p><b>Note:</b> Funds 27106 and 27174 should refer to Fund 31400 for budgeting instructions.</p>	<p>For all Federal and State Flowthrough Grants, enter the <u>Projected</u> amount provided by the PED for 2014-2015 allocations. <b>DO NOT</b> include carryover. This will be budgeted using a BAR.</p> <p><b>Note:</b> For Fund 24000's Budget Federal Flowthrough Grants under Object Code 41924</p> <p><b>Note:</b> Funds 27106 and 27174 should refer to Fund 31400 for budgeting instructions.</p>

#### **Sub-Funds: Federal Direct 25000, Local 26000, State Direct 28000 and Combined Local/State Grants 29000**

ESTIMATED	PROPOSED
<p>Enter the <u>Actual</u> receipts from July through March and <u>Estimate</u> receipts from April through June of the current year.</p>	<p>Budget estimated cash carryover 2013-2014 Estimated Revenue - 2013-2014 Estimated Expenditure. <b>If budgeting a new grant, please provide back-up such as a Grant Award Letter.</b></p>

## Capital Project Funds – 30000

### Sub-Fund: Bond Building 31100

ESTIMATED	PROPOSED
<p><b><u>Sale of Bonds, Revenue Code 45110:</u></b> Enter the <u>Actual</u> receipts from July through March and <u>Estimate</u> receipts from April through June of the current year.</p> <p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> Enter the June 30, 2013 <u>Audited</u> Cash Balance. If the audit is not available, utilize the June 30th Cash Balance from the Final 2012-2013 Cash Report.</p>	<p><b><u>Sale of Bonds, Revenue Code 45110:</u></b> Enter the amount of <u>Proposed</u> Sale of Bonds.</p> <p><b>Note:</b> You <u>must</u> submit a <i>Proposed Retirement Schedule</i>. Contact the district's bond advisor to obtain a proposed retirement schedule. A charter can negotiate with their school district for capital outlay funding.</p> <p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> 2013-2014 Revenue Less 2013-2014 Expenditures = The amount to budget for cash carryover in 2014-2015.</p>

### Sub-Fund: Public School Capital Outlay 31200

ESTIMATED	PROPOSED
<p><b><u>PSCOC Awards, Revenue Code 43209:</u></b> Enter the <u>Actual</u> receipts from July through March and <u>Estimate</u> receipts from April through June of the current year.</p> <p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> Do not budget a cash balance. If you have a cash balance, contact PED Capital Outlay Bureau.</p>	<p><b><u>PSCOC Awards, Revenue Code 43209:</u></b> Do not budget 2014-2015 award. 2014-2015 awards will be budgeted through a BAR.</p> <p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> Do not budget a cash balance. If you have a cash balance, contact PED Capital Outlay Bureau.</p>

### Sub-Fund: Special Capital Outlay – Local 31300

ESTIMATED	PROPOSED
<p><b><u>Special Building – Local, Revenue Code 41931:</u></b> Enter the <u>Actual</u> receipts from July through March and <u>Estimate</u> receipts from April through June of current year.</p> <p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> Enter the June 30, 2013 <u>Audited</u> Cash Balance. If the audit is not available, utilize the June 30th Cash Balance from the Final 2012-2013 Cash Report.</p>	<p><b><u>Special Building - Local, Revenue Code 41931:</u></b> Enter the <u>Projected</u> Revenue for the upcoming fiscal year.</p> <p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> 2013-2014 Revenue Less 2013-2014 Expenditures = The amount to budget for cash carryover in 2014-2015.</p>

## Capital Project Funds – 30000 (contd.)

### Sub-Fund: Special Capital Outlay – State 31400

ESTIMATED	PROPOSED
<p><b><u>Prior Year Balances, Revenue Code 43204:</u></b> Enter prior year balances from prior year awards.</p> <p><b><u>Special Capital Outlay State 43210:</u></b> Enter the <u>Actual</u> receipts that you expect to receive reimbursement from July 1, 2013 through June 30, 2014.</p> <p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> Contact the PED Capital Outlay Bureau if budgeting cash balance.</p>	<p><b><u>Prior Year Balances, Revenue Code 43204:</u></b> Budget Prior Year unused allocation balances.</p> <p><b><u>Special Capital Outlay State 43210:</u></b> Enter Proposed Special Capital Outlay State appropriations awarded during the 2014 Legislature.</p> <p>Any project that qualifies under Art in Public Places should be budgeted at 99% to reflect the 1% distributed to the Department of Cultural Affairs.</p> <p>Note: If a school district is rejecting a special appropriation, they must notify the Department of Finance Administration and PED prior to June 1st of that fiscal year or the appropriation will be deemed accepted.</p> <p>A school district may reject any special appropriations awarded to their charter school, prior to June 1st of that fiscal year.</p> <p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> Contact the PED Capital Outlay Bureau if budgeting cash balance.</p>

### Sub-Fund: Special Capital Outlay – Federal 31500

ESTIMATED	PROPOSED
<p><b><u>Special Capital Outlay Federal, Revenue Code 44306:</u></b> Enter the <u>Actual</u> receipts from July through March and <u>Estimate</u> receipts from April through June of the current year.</p> <p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> Enter the June 30, 2013 <u>Audited</u> Cash Balance. If the audit is not available, utilize the June 30th Cash Balance from the Final 2012-2013 Cash Report.</p>	<p><b><u>Special Capital Outlay Federal, Revenue Code 44306:</u></b> Enter the <u>Projected</u> Revenue for the upcoming fiscal year.</p> <p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> 2013-2014 Revenue Less 2013-2014 Expenditures = The amount to budget for cash carryover in 2014-2015.</p>

## Capital Project Funds – 30000 (contd.)

### Sub-Fund: Capital Improvements HB33 31600

ESTIMATED	PROPOSED
<p><b><u>Residential/Non-Residential Taxes, Revenue Code 41110:</u></b> Reconcile taxes collected with the County Treasurer Reports and enter the <u>Actual</u> receipts at 100% from July through March and <u>Estimate</u> receipts from April through June of the current year.</p> <p><b><u>Oil &amp; Gas, Revenue Code 41113 and Copper Production, Revenue Code 41114:</u></b> Enter the <u>Actual</u> receipts from July through March and <u>Estimate</u> receipts from April through June of the current year.</p> <p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> Enter the June 30, 2013 <u>Audited</u> Cash Balance. If the audit is not available, utilize the June 30th Cash Balance from the Final 2012-2013 Cash Report.</p>	<p><b><u>Residential/Non-Residential Taxes, Revenue Code 41110:</u></b> The Assessed Valuations and Tax Levy Rates for the <u>Proposed</u> Revenue have been entered into OBMS for you.</p> <p><b><u>Oil &amp; Gas, Revenue Code 41113 and Copper Production, Revenue Code 41114:</u></b> The Oil &amp; Gas and Copper Production amounts for the <u>Proposed</u> Revenue have been entered into OBMS for you.</p> <p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> 2013-2014 Revenue Less 2013-2014 Expenditures = The amount to budget for cash carryover in 2014-2015.</p>

### Sub-Fund: Capital Improvements SB9 31700

ESTIMATED	PROPOSED
<p><b><u>Residential/Non-Residential Taxes, Revenue Code 41110:</u></b> Reconcile taxes collected with the County Treasurer Reports and enter the <u>Actual</u> receipts at 100% from July through March and <u>Estimate</u> receipts from April through June of the current year.</p> <p><b><u>Oil &amp; Gas, Revenue Code 41113 and Copper Production, Revenue Code 41114:</u></b> Enter the <u>Actual</u> receipts from July through March and <u>Estimate</u> receipts from April through June of the current year.</p> <p><b><u>State Flowthrough Grants (State Match), Revenue Code 43202:</u></b> Enter the 2013-2014 Award.</p> <p><b><u>Prior Year Balances, Revenue Code 43204:</u></b> Enter prior year balances of prior year awards.</p>	<p><b><u>Residential/Non-Residential Taxes, Revenue Code 41110:</u></b> The Assessed Valuations and Tax Levy Rates for the <u>Proposed</u> Revenue, have been entered into OBMS.</p> <p><b><u>Oil &amp; Gas, Revenue Code 41113 and Copper Production, Revenue Code 41114:</u></b> The Oil &amp; Gas and Copper Production amounts for the <u>Proposed</u> Revenue will be entered into OBMS for you.</p> <p><b><u>State Flowthrough Grants (State Match), Revenue Code 43202:</u></b> <b>Note:</b> A school district may not budget the state match portion of SB9 for FY 2014-2015. This portion will be budgeted using a BAR after the 40th day calculation has been determined.</p> <p><b><u>Prior Year Balances, Revenue Code 43204:</u></b> Budget Prior Year unused allocation balance. Consult with your Program Manager to verify balances.</p>



**Capital Project Funds – 30000 (contd.)**  
**Sub-Fund: Capital Improvements SB9 31700 (contd.)**

ESTIMATED	PROPOSED
<p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b>  Enter the June 30, 2013 <u>Audited</u> Cash Balance. If the audit is not available, utilize the June 30th Cash Balance from the Final 2012-2013 Cash Report.</p>	<p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b>  Cash carryover will be broken out into 43204 and 11111.  Contact the PED Capital Outlay Bureau if budgeting cash balance.</p>

**Sub-Fund: Energy Efficiency Act 31800**

ESTIMATED	PROPOSED
<p><b><u>State Flow-Through Grants, Revenue Code 43202:</u></b>  Enter the <u>Actual</u> receipts from July through March and <u>Estimate</u> receipts from April through June of the current year.</p> <p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b>  Enter the June 30, 2013 <u>Audited</u> Cash Balance. If the audit is not available, utilize the June 30th Cash Balance from the Final 2012-2013 Cash Report.</p>	<p><b><u>State Flow-Through Grants, Revenue Code 43202:</u></b>  Enter the total <u>Proposed</u> contract amount. This amount will be provided by your assigned budget analyst.</p> <p>The annual contract amount will be deducted from the School District's Program Cost. School Districts do not receive additional funds by participating in this program. Savings are gained from implementing energy efficient methods, which will cover the costs of the contracted amount. Proposed operational budgeted expenditures for utilities should be reduced accordingly.</p> <p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b>  2013-2014 Revenue Less 2013-2014 Expenditures = The amount to budget for cash carryover in 2014-2015.</p>

**Sub-Fund: Educational Technology Act 31900**

ESTIMATED	PROPOSED
<p><b><u>Sale of Bonds, Revenue Code 45110:</u></b>  Enter the <u>Actual</u> receipts from July through March and <u>Estimate</u> receipts from April through June of the current year.</p>	<p><b><u>Sale of Bonds, Revenue Code 45110:</u></b>  Enter the <u>Proposed</u> amount for Sale of Bonds.</p> <p><b>Note:</b> Section 6-15A-2, NMSA 1978, declares that a school district may create a debt under the constitution of New Mexico by entering into a lease-purchase arrangement to acquire educational technology equipment without submitting the proposition to a vote of the qualified electors of the school district. You must submit a Proposed Retirement Schedule. Contact your bond advisor to obtain a proposed retirement schedule.</p>

## Capital Project Funds – 30000 (contd.)

### Sub-Fund: Educational Technology Act 31900

ESTIMATED	PROPOSED
<p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> Enter the June 30, 2013 <u>Audited</u> Cash Balance. If the audit is not available, utilize the June 30th Cash Balance from the Final 2012-2013 Cash Report.</p>	<p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> 2013-2014 Revenue Less 2013-2014 Expenditures = The amount to budget for cash carryover in 2014-2015.</p>

### Sub-Fund: Public School Capital Outlay 20% - 32100

ESTIMATED	PROPOSED
<p>Pursuant to HB 1091, Laws of 2005, effective July 1, 2005, districts are no longer required to transfer 20% of ½ Mill, Forest Reserve and Impact Aid to Fund 32100. Carryover for Fund 32100 is to remain in Fund 32100 until all money has been exhausted. The only allowable revenue is cash balance.</p> <p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> Enter the June 30, 2013 <u>Audited</u> Cash Balance. <b>If the audit is not available, utilize the June 30th Cash Balance from the Final 2012-2013 Cash Report.</b></p>	<p>Pursuant to HB 1091, Laws of 2005, effective July 1, 2005, districts are no longer required to transfer 20% of ½ Mill, Forest Reserve and Impact Aid to Fund 32100. Fund 32100 balances should be expended since no additional revenue is generated.</p> <p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> 2013-2014 Revenue Less 2013-2014 Expenditures = The amount to budget for cash carryover in 2014-2015.</p>

## Debt Service Funds – 40000

### Sub-Funds: Debt Services 41000

ESTIMATED	PROPOSED
<p><b><u>Residential/Non-Residential Taxes, Revenue Code 41110, Oil &amp; Gas, Revenue Code 41113 and Copper Production, Revenue Code 41114:</u></b> Enter the <u>Actual</u> receipts per County Treasurer for July through March and <u>Estimate</u> receipts from April through June of the current year.</p>	<p><b><u>Residential/Non-Residential Taxes, Revenue Code 41110, Oil &amp; Gas, Revenue Code 41113 and Copper Production, Revenue Code 41114:</u></b> Refer to the District's Bonded Indebtedness Retirement Schedules to obtain the respective Principal and Interest amounts to be paid during the ensuing fiscal year. In proportionate amounts, <u>Project</u> the respective Revenues; these Revenues will be equal to the amounts paid for Principal and Interest.</p> <p>Note: Do not include anticipated Revenue from Tax Levies imposed for Lease Purchase Agreements for Educational Technology; these should be entered in Fund 43000.</p>

## Debt Service Funds - 40000 (contd.)

### Sub-Funds: Debt Services 41000

ESTIMATED	PROPOSED
<p><b><u>Investment Income, Revenue Code 41500:</u></b> Enter the <u>Actual</u> receipts from July through March and <u>Estimate</u> receipts from April through June of the current year.</p> <p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> Enter the June 30, 2013 <u>Audited</u> Cash Balance. If the audit is not available, utilize the June 30th Cash Balance from the Final 2012-2013 Cash Report.</p>	<p><b><u>Investment Income, Revenue Code 41500:</u></b> Enter the best estimate considering current obligations and current interest rates.</p> <p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> 2013-2014 Revenue Less 2012-2013 Expenditures = The amount to budget for cash carryover in 2014-2015.</p>

### Sub-Funds: Deferred Sick Leave 42000

ESTIMATED	PROPOSED
<p><b><u>Deferred Sick Leave Accumulation, Revenue Code 46003:</u></b> Enter the <u>Actual</u> receipts from July through March and <u>Estimate</u> receipts from April through June of the current year.</p> <p>Note: A deferred sick leave payment plan and procedures for administering the plan must be adopted by the local board of education prior to establishing fund.</p> <p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> Enter the June 30, 2013 <u>Audited</u> Cash Balance. If the audit is not available, utilize the June 30th Cash Balance from the Final 2012-2013 Cash Report.</p>	<p><b><u>Deferred Sick Leave Accumulation, Revenue Code 46003:</u></b> Budget the <u>Projected</u> amount to be paid for unused sick leave.</p> <p>Note: A deferred sick leave payment plan and procedures for administering the plan must be adopted by the local board of education prior to establishing fund.</p> <p><b><u>Unrestricted Cash, Revenue Code 11111:</u></b> 2013-2014 Revenue Less 2013-2014 Expenditures = The amount to budget for cash carryover in 2014-2015.</p>

### Sub-Funds: Education Technology 43000

ESTIMATED	PROPOSED
<p><b><u>Residential/Non-Residential Taxes, Revenue Code 41110, Oil &amp; Gas Revenue Code 41113 and Copper Production, Revenue Code 41114:</u></b> Enter the <u>Actual</u> receipts per County Treasurer for July through March and <u>Estimate</u> receipts from April through June of the current year.</p>	<p><b><u>Residential/Non-Residential Taxes, Revenue Code 41110, Oil &amp; Gas Revenue Code 41113 and Copper Production, Revenue Code 41114:</u></b> Refer to the District's Bonded Indebtedness Retirement Schedules for Ed Tech to obtain the respective Principal and Interest amounts to be paid during the ensuing fiscal year. In proportionate amounts, <u>project</u> the respective Revenues; these Revenues will be equal to the amounts paid for Principal and Interest.</p>

**Debt Service Funds - 40000 (contd.)**  
**Sub-Funds: Education Technology 43000 (contd.)**  
**Sub-Funds: Education Technology 43000**

ESTIMATED	PROPOSED
<b>Unrestricted Cash, Revenue Code 11111:</b> Enter the June 30, 2013 <u>Audited</u> Cash Balance. If the audit is not available, utilize the June 30th Cash Balance from the Final 2012-2013 Cash Report.	<b>Unrestricted Cash, Revenue Code 11111:</b> 2013-2014 Revenue Less 2013-2014 Expenditures = The amount to budget for cash carryover in 2014-2015.

<b>THE ESTIMATED 2013-2014 REVENUES LESS ESTIMATED 2013-2014 EXPENDITURES SHOULD EQUAL THE PROPOSED 2014-2015 REVENUE CODE 11111 UNRESTRICTED CASH BALANCE.</b>
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## Operational – 11000 EXPENDITURES

ESTIMATE	PROPOSED
<p><b><u>Operational, all Functions and Object Codes:</u></b> Enter the <u>Actual</u> Expenditures for July through March and <u>Estimate</u> Expenditures for April through June of the current year including anticipated obligations.</p> <p><b><u>Salaries Expense, all Functions, Object Code 51100:</u></b> This is the only Object Code where FTE's may be included. <u>DO NOT</u> include an FTE for substitutes, board members and separation pay.</p> <p><b><u>Overtime Expense, all Functions, Object Code 51200:</u></b> <u>DO NOT</u> include FTE's in this Object Code.</p> <p><b><u>Additional Compensation, all Functions, Object Code 51300:</u></b> <u>DO NOT</u> include FTE's in this Object Code.</p> <p><b><u>County Tax Collection Costs, Function 2300, Object Code 53712:</u></b> This should equal 1% of the total amount calculated for Residential/Non-Residential Taxes. <b>Note:</b> This transaction is unique since it is posted through a journal entry instead of having the district issue a check for the 1% administrative fee, the county sends the district an amount equivalent to 99% of the collected amount.</p> <p><b><u>Professional Development, Function 1000, 2100-2700 and 3000, Object Code 53330:</u></b> Budget expenditures related to Professional Development.</p> <p><b><u>Student Transportation, Function 2700:</u></b> Enter the <u>Actual</u> Expenditures for July through March and <u>Estimate</u> Expenditures for April through June of the current year including anticipated obligations.</p>	<p><b><u>Operational, all Functions and Object Codes:</u></b> Enter <u>Proposed</u> Expenditures for the ensuing fiscal year.</p> <p><b><u>Salaries Expense, all Functions, Object Code 51100:</u></b> This is the only Object Code where FTE's may be included. <u>DO NOT</u> include an FTE for substitutes, board members and separation pay.</p> <p><b><u>Overtime Expense, all Functions, Object Code 51200:</u></b> <u>DO NOT</u> include FTE's in this Object Code.</p> <p><b><u>Additional Compensation, all Functions, Object Code 51300:</u></b> <u>DO NOT</u> include FTE's in this Object Code.</p> <p><b><u>County Tax Collection Costs, Function 2300, Object Code 53712:</u></b> This should equal 1% of the total amount calculated for Residential/Non-Residential Taxes. <b>Note:</b> This transaction is unique since it is posted through a journal entry instead of having the district issue a check for the 1% administrative fee, the county sends the district an amount equivalent to 99% of the collected amount.</p> <p><b><u>Professional Development, Function 1000, 2100-2700 and 3000, Object Code 53330:</u></b> Budget expenditures related to Professional Development.</p> <p><b><u>Student Transportation, Function 2700:</u></b> Enter <u>Proposed</u> Expenditures for the ensuing fiscal year.</p> <p>Amounts budgeted in <b>Function 2700</b> are for the transportation of <b>students to-and- from school only.</b></p>

## Operational – 11000 (contd.)

ESTIMATE	PROPOSED
<p><b><u>Employee Travel – Non-Teachers, all applicable Functions, Object Code 55813:</u></b> Enter the <u>Actual</u> Expenditures for July through March and <u>Estimate</u> Expenditures for April through June of the current year including anticipated obligations.</p> <p><b>Note:</b> <u>DO NOT</u> include any travel expenditures defined as Professional Development. Refer to the most current UCOA and Supplement 3 posted on the School Budget website.</p> <p><b><u>Employee Training – Non-Teachers, all applicable Functions, Object Code 55814:</u></b> Enter the <u>Actual</u> Expenditures for July through March and <u>Estimate</u> Expenditures for April through June of the current year including anticipated obligations.</p> <p><b><u>Employee Travel – Teachers, all applicable Functions, Object Code 55819:</u></b> Enter the <u>Actual</u> Expenditures for July through March and <u>Estimate</u> Expenditures for April through June of the current year including anticipated obligations.</p> <p><b>Note:</b> <u>DO NOT</u> include any travel expenditures for Professional Development.</p> <p><b><u>Emergency Reserve, Function 2900, Object Code 58213:</u></b> Do not include an Estimate amount.</p> <p><b><u>Restricted Expenditure, Function 2900 Object Code 58215</u></b> Enter the full amount of the at-risk overpayment</p> <p><b><u>75% June Credit, Function 2900, Object Code 58218:</u></b> There should not be an expenditure amount in this object code.</p>	<p><b><u>Employee Travel – Non-Teachers, all applicable Functions, Object Code 55813:</u></b> Enter <u>Proposed</u> Expenditures for the ensuing fiscal year.</p> <p><b>Note:</b> <u>DO NOT</u> include any travel expenditures defined as Professional Development. Refer to the most current UCOA and Supplement 3 posted on the School Budget website.</p> <p><b><u>Employee Training – Non-Teachers, all applicable Functions, Object Code 55814:</u></b> Enter <u>Proposed</u> Expenditures for the ensuing fiscal year.</p> <p><b><u>Employee Travel – Teachers, all applicable Functions, Object Code 55819:</u></b> Enter <u>Proposed</u> Expenditures for the ensuing fiscal year.</p> <p><b>Note:</b> <u>DO NOT</u> include any travel expenditures for Professional Development</p> <p><b><u>Emergency Reserve, Function 2900, Object Code 58213:</u></b> DO NOT budget more than 5% of the operational expenditures per Statute 22-8-14.B, NMSA 1978.</p> <p><b><u>Restricted Expenditure, Function 2900 Object Code 58215</u></b> Do not budget a Proposed amount.</p> <p><b><u>75% June Credit, Function 2900, Object Code 58218:</u></b> Enter the 75% June Credit from the proposed restricted revenue code 11112. <b>Note:</b> This amount is taken from the 930F June 75% Credit Form or the 910B7 Form.</p>

## Operational – 11000 (contd.)

ESTIMATE	PROPOSED
<p><b><u>Loss on Investment, Function 2900, Object Code 58220:</u></b> Budget realized losses on investments held with the Local Government Investment Pool for 2013-2014</p> <p><b><u>Misc Excp, Function 2900, Object Code 58221</u></b> Expenditures for Social Security Refunds.</p> <p><b><u>Capital Outlay, Function 4000</u></b> Expenditures for construction purposes out of this function must adhere to State 22-8-41, NMSA 1978.</p>	<p><b><u>Loss on Investment, Function 2900, Object Code 58220:</u></b> Do not budget an amount for 2014-2015 since a realized loss has not occurred.</p> <p><b><u>Misc Excp, Function 2900, Object Code 58221</u></b> Expenditures for Social Security Refunds</p> <p><b><u>Capital Outlay, Function 4000</u></b> Expenditures for construction purposes out of this function must adhere to State 22-8-41, NMSA 1978.</p> <p>2014-2015 Total Expenditures Should Equal 2014-2015 Total Revenue</p>

## Teacherage – 12000

ESTIMATE	PROPOSED
<p>Enter the <u>Actual</u> Expenditures for July through March and <u>Estimate</u> Expenditures for April through June of the current year including anticipated obligations.</p> <p>Include FTE's where required for Object Code 51100 with the exception of Substitutes. <b>Note: DO NOT</b> include FTE's in Object Codes 51200 or 51300.</p>	<p>Enter the <u>Proposed</u> Expenditures for ensuing fiscal year.</p> <p>Include FTE's where required for Object Code 51100 with the exception of Substitutes. <b>Note: DO NOT</b> include FTE's in Object Codes 51200 or 51300.</p> <p>2014-2015 Total Expenditures Should Equal 2014-2015 Total Revenue</p>

## Transportation – 13000

ESTIMATE	PROPOSED
<p>Enter the <u>Actual</u> Expenditures for July through March and <u>Estimate</u> Expenditures for April through June.</p> <p>Include FTE's where required for Object Code 51100. <b>DO NOT</b> include an FTE for substitutes, board members and separation pay.</p> <p><b>Note: DO NOT</b> include FTE's in Object Codes 51200 or 51300.</p>	<p>Enter the <u>Proposed</u> amounts Approved by the PED School Transportation Bureau.</p> <p>Include FTE's where required for Object Code 51100. <b>DO NOT</b> include an FTE for substitutes, board members and separation pay.</p> <p><b>Note: DO NOT</b> include FTE's in Object Codes 51200 or 51300.</p>

## Transportation - 13000 (contd.)

ESTIMATE	PROPOSED
<p>Money received from the transportation distribution public school fund shall only be used for making payments to each school district for the to-and-from school transportation costs.</p> <p><b>Refer to Section 22-8-26, NMSA, Transportation Distribution, and PSAB Supplement 19, Section 6 in the Manual of Procedures for definitions, budgeting instructions and requirements for public school transportation. Budget for purchasing new school owned buses must be handled with a Budget Adjustment Request (BAR) after the District's Operating Budget has been established.</b></p> <p><b>58217 -Transportation 50% Cash Balance due to PED.</b></p> <p>This expenditure object code shall be used to pay 50% of a school districts audited transportation cash balance, to be deposited into the PED emergency transportation fund. Used only in Fund 13000, function 2700</p> <p><b>THIS EXPENDITURE CODE WILL ONLY BE USED IN 2013-2014</b></p>	<p>Money received from the transportation distribution public school fund shall only be used for making payments to each school district for the to-and-from school transportation costs.</p> <p><b>Refer to Section 22-8-26, NMSA, Transportation Distribution, and PSAB Supplement 19, Section 6 in the Manual of Procedures for definitions, budgeting instructions and requirements for public school transportation. Budget for purchasing new school owned buses must be handled with a Budget Adjustment Request (BAR) after the District's Operating Budget has been established.</b></p> <p><b>58217 - This object code will be used to record the liability for the 50% Transportation cash that is due to PED.</b></p> <p><b>Do Not Budget an Amount for 2014-2015, this will be handled through a BAR</b></p> <p>2014-2015 Total Expenditures Should Equal 2014-2015 Total Revenue</p>

## Instructional Materials - 14000

ESTIMATE	PROPOSED
<p><b><u>Instructional Materials-50% CORE/BASAL ALLOCATION, Expenditure Code 56107</u></b> Enter the <u>Estimated</u> expenditures through June 30th.</p> <p><b><u>Instructional Materials-50% SUPPLEMENTARY ALLOCATION, Expenditure Code 56111:</u></b> Enter the <u>Estimated</u> expenditures through June 30th.</p>	<p><b><u>Instructional Materials-50% CORE/BASAL ALLOCATION, Expenditure Code 56107</u></b> Enter the <u>Proposed</u> expenditures through June 30th.</p> <p><b><u>Instructional Materials-50% SUPPLEMENTARY ALLOCATION, Expenditure Code 56111:</u></b> Enter the <u>Proposed</u> expenditures through June 30th.</p>



## Instructional Materials - 14000 (contd.)

<p><b><u>Instructional Materials-25%</u></b>  <b><u>SUPPLEMENTARY ALLOCATION,</u></b>  <b><u>Expenditure Code 56108: OTHER</u></b>  <b><u>CLASSROOM MATERIALS</u></b></p> <p><b>Maximum of 25% of expenditure from object code 56111.</b>          Expenditures for classroom supplies and materials other than textbooks used by the teacher and/or the student to enhance student instruction and the classroom learning environment. This fund may be used to include instructional materials for tactile learning, enrichment activities, remediation instruction and class projects, such as paper, art supplies, posters, charts, maps, textbook supplements, science supplies, math manipulatives, classroom libraries, etc.</p> <p>Enter <u>Estimated</u> expenditures through June 30th.</p> <p><b><u>LIBRARY INSTRUCTIONAL MATERIALS</u></b>  <b><u>Expenditure Code 56114:</u></b> Enter PED State Flow Through ALLOCATION per PED Instructional Materials Bureau.</p>	<p><b><u>Instructional Materials-25%</u></b>  <b><u>SUPPLEMENTARY ALLOCATION,</u></b>  <b><u>Expenditure Code 56108: OTHER</u></b>  <b><u>CLASSROOM MATERIALS</u></b></p> <p><b>Maximum of 25% of expenditure from object code 56111.</b>          Expenditures for classroom supplies and materials other than textbooks used by the teacher and/or the student to enhance student instruction and the classroom learning environment. This fund may be used to include instructional materials for tactile learning, enrichment activities, remediation instruction and class projects, such as paper, art supplies, posters, charts, maps, textbook supplements, science supplies, math manipulatives, classroom libraries, etc. <b>Enter <u>Proposed</u> expenditures through June 30th.</b></p> <p><b><u>LIBRARY INSTRUCTIONAL MATERIALS</u></b>  <b><u>Expenditure Code 56114:</u></b> Enter PED State Flow Through ALLOCATION per PED Instructional Materials Bureau.          2014-2015 Total Expenditures Should Equal 2014-2015 Total Revenue</p>
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## Special Revenue Funds - 20000

**Sub-Funds: Food Service 21000, Athletics 22000, Non-Instructional Support 23000**

ESTIMATE	PROPOSED
<p>Enter the <u>Actual</u> Expenditures for July through March and <u>Estimate</u> Expenditures for April through June of the current year including anticipated obligations.</p> <p>Include FTE's where required for Object Code 51100. <b><u>DO NOT</u></b> include an FTE for substitutes, board members and separation pay. <b>Note: <u>DO NOT</u></b> include FTE's in Object Codes 51200 or 51300.</p>	<p>Enter the <u>Proposed</u> Expenditures for ensuing fiscal year.</p> <p>Include FTE's where required for Object Code 51100. <b><u>DO NOT</u></b> include an FTE for substitutes, board members and separation pay. <b>Note: <u>DO NOT</u></b> include FTE's in Object Codes 51200 or 51300.          2014-2015 Total Expenditures Should Equal 2014-2015 Total Revenue</p>

## Special Revenue Funds – 20000 (contd.)

### Sub-Funds: Federal Flow-Through Grants 24000 and State Flow-Through Grants 27000

ESTIMATE	PROPOSED
<p>Enter the <u>Actual</u> Expenditures for July through March and <u>Estimate</u> Expenditures for April through June of the current year including anticipated obligations.</p> <p>Include FTE's where required for Object Code 51100. <u>DO NOT</u> include an FTE for substitutes, board members and separation pay. <b>Note:</b> <u>DO NOT</u> include FTE's in Object Codes 51200 or 51300.</p>	<p>Enter the <u>Proposed</u> Expenditures as they apply to grant program requirements for all Funds under 24000 and 27000.</p> <p>Include FTE's where required for Object Code 51100. <u>DO NOT</u> include an FTE for substitutes, board members and separation pay. <b>Note:</b> <u>DO NOT</u> include FTE's in Object Codes 51200 or 51300.</p> <p>2014-2015 Total Expenditures Should Equal 2014-2015 Total Revenue</p>

### Sub-Funds: Federal Direct 25000, Local 26000, State Direct 28000 and Combined Local/State Grants 29000

ESTIMATE	PROPOSED
<p>Enter the <u>Actual</u> Expenditures for July through March and <u>Estimate</u> Expenditures for April through June of the current year including anticipated obligations.</p> <p>Include FTE's where required for Object Code 51100. <u>DO NOT</u> include an FTE for substitutes, board members and separation pay.</p> <p><b>Note:</b> Do not include an FTE for substitutes, board members and separation pay.</p>	<p>Enter the <u>Proposed</u> Expenditures as they apply to grant program requirements for all Funds under 25000, 26000, 28000 and 29000.</p> <p>Include FTE's where required for Object Code 51100. <u>DO NOT</u> include an FTE for substitutes, board members and separation pay.</p> <p><b>Note:</b> Do not include an FTE for substitutes, board members and separation pay.</p> <p>2014-2015 Total Expenditures Should Equal 2014-2015 Total Revenue</p>

## Capital Project Funds – 30000

### Sub-Fund: Bond Building 31100

ESTIMATE	PROPOSED
<p>Enter the <u>Actual</u> Expenditures for July through March and <u>Estimate</u> Expenditures for April through June of the current year including anticipated obligations.</p>	<p>Enter <u>Proposed</u> Expenditures as it applies to Bond Building funding received.</p> <p>2014-2015 Total Expenditures Should Equal 2014-2015 Total Revenue</p>

## Capital Project Funds – 30000 (contd.)

### **Sub-Fund: Public School Capital Outlay 31200**

<b>ESTIMATE</b>	<b>PROPOSED</b>
<p>Enter the <u>Actual</u> Expenditures for July through March and <u>Estimate</u> Expenditures for April through June of the current year including anticipated obligations.</p>	<p>Enter <u>Proposed</u> Expenditures as it applies to Public School Capital Outlay funding received. Do not budget PSFA awards granted for 2013-2014 Lease Payment Assistance.</p> <p>Please refer to Operational Instructions for further clarification.</p> <p>2014-2015 Total Expenditures Should Equal 2014-2015 Total Revenue</p>

### **Sub-Fund: Special Capital Outlay Local 31300**

<b>ESTIMATE</b>	<b>PROPOSED</b>
<p>Enter the <u>Actual</u> Expenditures for July through March and <u>Estimate</u> Expenditures for April through June of the current year including anticipated obligations.</p>	<p>Enter <u>Proposed</u> Expenditures as it applies to Special Capital Outlay - Local funding received.</p> <p>2014-2015 Total Expenditures Should Equal 2014-2015 Total Revenue</p>

### **Sub-Fund: Special Capital Outlay State 31400**

<b>ESTIMATE</b>	<b>PROPOSED</b>
<p>Enter the <u>Actual</u> Expenditures for July through March and <u>Estimate</u> Expenditures for April through June of the current year including anticipated obligations.</p>	<p>Enter <u>Proposed</u> Expenditures as it applies to Capital Outlay funding received.</p> <p>2014-2015 Total Expenditures Should Equal 2014-2015 Total Revenue</p>

### **Sub-Fund: Special Capital Outlay Federal 31500**

<b>ESTIMATE</b>	<b>PROPOSED</b>
<p>Enter the <u>Actual</u> Expenditures for July through March and <u>Estimate</u> Expenditures for April through June of the current year including anticipated obligations.</p>	<p>Enter <u>Proposed</u> Expenditures as it applies to Capital Outlay funding received.</p> <p>2014-2015 Total Expenditures Should Equal 2014-2015 Total Revenue</p>

## Capital Project Funds – 30000 (contd.)

### Sub-Fund: Capital Improvements HB33 31600

ESTIMATE	PROPOSED
<p>Enter the <u>Actual</u> Expenditures for July through March and <u>Estimate</u> Expenditures for April through June of the current year including anticipated obligations.</p> <p><b><u>County Tax Collection Costs, Function 2300, Object Code 53712:</u></b> This should equal 1% of the total amount calculated for <b>Residential/Non-Residential Taxes.</b></p> <p>Contact your assigned budget analyst if you need help determining the amount to budget.</p> <p>Include FTE's where required for Object Code 51100. <b>DO NOT</b> include an FTE for substitutes, board members and separation pay.</p>	<p>Enter <u>Proposed</u> Expenditures as it applies to Capital Outlay funding received.</p> <p><b><u>County Tax Collection Costs, Function 2300, Object Code 53712:</u></b> The <u>Proposed</u> Expenditure should equal 1% of the total amount calculated for <b>Residential/Non-Residential Taxes.</b></p> <p>Contact your assigned budget analyst if you need help determining the amount to budget.</p> <p>Include FTE's where required for Object Code 51100. <b>DO NOT</b> include an FTE for substitutes, board members and separation pay.</p> <p>2014-2015 Total Expenditures Should Equal 2014-2015 Total Revenue</p>

### Sub-Fund: SB9 31700

ESTIMATE	PROPOSED
<p>Enter the <u>Actual</u> Expenditures for July through March and <u>Estimate</u> Expenditures for April through June of the current year including anticipated obligations.</p> <p><b><u>County Tax Collection Costs, Function 2300, Object Code 53712:</u></b> This should equal 1% of the total amount calculated for <b>Residential/Non-Residential Taxes.</b></p> <p>Contact your assigned budget analyst if you need help determining the amount to budget</p>	<p>Enter <u>Proposed</u> Expenditures as it applies to Capital Outlay funding received.</p> <p><b><u>County Tax Collection Costs, Function 2300, Object Code 53712:</u></b> The <u>Proposed</u> Expenditure should equal 1% of the total amount calculated for <b>Residential/Non-Residential Taxes.</b></p> <p>Contact your assigned budget analyst if you need help determining the amount to budget.</p> <p>2014-2015 Total Expenditures Should Equal 2014-2015 Total Revenue</p>

## Capital Project Funds – 30000 (contd.)

### **Sub-Fund: Energy Efficiency 31800**

ESTIMATE	PROPOSED
<p>Enter the <u>Actual</u> Expenditures for July through March and <u>Estimate</u> Expenditures for April through June of the current year including anticipated obligations.</p>	<p>Enter <u>Proposed</u> Expenditures as it applies to Capital Outlay funding received.</p> <p style="text-align: center;">2014-2015 Total Expenditures Should Equal 2014-2015 Total Revenue</p>

### **Sub-Fund: Educational Technology 31900**

ESTIMATE	PROPOSED
<p>Enter the <u>Actual</u> Expenditures for July through March and <u>Estimate</u> Expenditures for April through June of the current year including anticipated obligations.</p>	<p>Enter <u>Proposed</u> Expenditures as it applies to Capital Outlay funding received.</p> <p style="text-align: center;">2014-2015 Total Expenditures Should Equal 2014-2015 Total Revenue</p>

### **Sub-Fund: Public School Capital Outlay – 20% 32100**

ESTIMATE	PROPOSED
<p>Enter the <u>Actual</u> Expenditures for July through March and <u>Estimate</u> Expenditures for April through June of the current year including anticipated obligations.</p>	<p>Enter <u>Proposed</u> Expenditures as it applies to Capital Outlay funding received.</p> <p style="text-align: center;">2014-2015 Total Expenditures Should Equal 2014-2015 Total Revenue</p>

## Debt Service Funds – 40000

### **Sub-Fund: Debt Service 41000**

ESTIMATE	PROPOSED
<p><b><u>County Tax Collection Costs, Function 2300, Object Code 53712:</u></b> This should equal 1% of the total amount calculated for <b>Residential/Non-Residential Taxes.</b></p> <p>Contact your assigned budget analyst if you need help determining the amount to budget.</p> <p><b>Debt Service Reserve, Function 5000, Object Code 58214</b> <u>DO NOT</u> enter an amount here.</p>	<p><b><u>County Tax Collection Costs, Function 2300, Object Code 53712:</u></b> The <u>Proposed</u> Expenditure should equal 1% of the total amount calculated for <b>Residential/Non-Residential Taxes.</b></p> <p>Contact your assigned budget analyst if you need help determining the amount to budget.</p> <p><b>Debt Service Reserve, Function 5000, Object Code 58214</b> Debt Service Reserve is used to balance budgeted expenditures to budgeted revenue.</p>

## Debt Service Funds – 40000 (contd.)

### Sub-Fund: Debt Service 41000 (contd.)

ESTIMATE	PROPOSED
<p><b><u>Bond Principal Payment, Function 5000, Object Code 58311 and Bond Interest Payment, Function 5000, Object Code 58322:</u></b>                      Enter Principal and Interest payments made in 2013-2014. Refer to the District's Bonded Indebtedness Retirement Schedules for Debt Service to obtain the respective Principal and Interest amounts.</p> <p><b>Note:</b> <u>DO NOT</u> include Principal and Interest payments for lease purchase agreements in Fund 41000; these payments should be entered in Fund 41000.</p>	<p><b><u>Bond Principal Payment, Function 5000, Object Code 58311 and Bond Interest Payment, Function 5000, Object Code 58322:</u></b>                      Enter Principal and Interest payments to be made in FY 2014-2015.</p> <p style="text-align: right;">2014-2015 Total Expenditures Should Equal 2014-2015 Total Revenue</p>

### Sub-Fund: Deferred Sick Leave 42000

ESTIMATE	PROPOSED
<p><b><u>Deferred Sick Leave Reserve, Function 2500, and Object Code 52914:</u></b>                      Enter the amount paid for unused sick leave.</p>	<p><b><u>Deferred Sick Leave Reserve, Function 2500, and Object Code 52914:</u></b>                      Budget the <u>Proposed</u> amount to be paid for unused sick leave.</p> <p style="text-align: right;">2014-2015 Total Expenditures Should Equal 2014-2015 Total Revenue</p>

### Sub-Fund: Ed Tech Debt Service 43000

ESTIMATE	PROPOSED
<p><b><u>County Tax Collection Costs, Function 2300, Object Code 53712:</u></b>                      This should equal 1% of the total amount calculated for <b>Residential/Non-Residential Taxes</b>.</p> <p>Contact your assigned budget analyst if you need help determining the amount to budget.</p> <p><b>Debt Service Reserve, Function 5000, Object Code 58214</b>  <b>DO NOT</b> enter an amount here.</p>	<p><b><u>County Tax Collection Costs, Function 2300, Object Code 53712:</u></b>                      The <u>Proposed</u> Expenditure should equal 1% of the total amount calculated for <b>Residential/Non-Residential Taxes</b>.</p> <p>Contact your assigned budget analyst if you need help determining the amount to budget.</p> <p><b>Debt Service Reserve, Function 5000, Object Code 58214</b>                      Debt Service Reserve is used to balance budgeted expenditures to budgeted revenue.</p>

## Debt Service Funds - 40000 (contd.)

### Sub-Fund: Ed Tech Debt Service 43000 (contd.)

ESTIMATE	PROPOSED
<p><b><u>Bond Principal Payment, Function 5000, Object Code 58311 and Bond Interest Payment, Function 5000, Object Code 58322:</u></b>  Enter Principal and Interest payments made in 2013-2014. Refer to the District's Bonded Indebtedness Retirement Schedules for Educational Technology to obtain the respective Principal and Interest amounts.</p> <p><b>Note:</b> <u>DO NOT</u> include Principal and Interest payments for lease purchase agreements in Fund 41000; these payments should be entered in Fund 41000.</p>	<p><b><u>Bond Principal Payment, Function 5000, Object Code 58311 and Bond Interest Payment, Function 5000, Object Code 58322:</u></b>  Enter Principal and Interest payments to be made in FY 2014-2015.</p> <p>2014-2015 Total Expenditures Should Equal 2014-2015 Total Revenue</p>

# STATUTORY AND OTHER REQUIREMENTS

## Chapter 6 – Public Finances

### Article 3A – Accountability in Government

#### 6-3A-2. Findings and purpose.

B. The purpose of the Accountability in Government Act [6-3A-1 NMSA 1978] is to provide for more cost-effective and responsive government services by using the state budget process and defined outputs, outcomes and performance measures to annually evaluate the performance of state government programs.

#### 6-3A-3. Definitions.

H. "performance-based program budget" means a budget that identifies a total allowed expenditure for a program and includes performance measures, performance standards and program evaluations.

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## Chapter 6 – Public Finances

### Article 15A – Education Technology Equipment

#### 6-15A-2. Purpose.

The purpose of the Education Technology Equipment Act [6-15A-1 NMSA 1978] is to implement the provision of Article IX, Section 11 of the constitution of New Mexico, as approved by the voters of the state of New Mexico at the general election held in November, 1996, which declares that a school district may create a debt under the constitution of New Mexico by entering into a lease-purchase arrangement to acquire education technology equipment without submitting the proposition to a vote of the qualified electors of the school district.

#### 6-15A-3. Definitions.

A. "debt means an obligation payable from ad valorem property tax revenues or the general fund of a school district and that may be secured by the full faith and credit of a school district and a pledge of its taxing powers;

B. "education technology equipment" means tools used in the educational process that constitute learning and administrative resources and may include:

(1) closed-circuit television systems, educational television and radio broadcasting, cable television, satellite, copper and fiber optic transmission, computer, network connection devices, digital communications equipment (voice, video and data), servers, switches, portable media such as discs and drivers to contain data for electronic storage and playback, software licenses or other technologies and services, maintenance, equipment and computer infrastructure information, techniques and tools used to implement technology in schools and related facilities.

(2) improvements, alterations and modifications to, or expansions of, existing buildings or personal property necessary or advisable to house or otherwise accommodate any of the tools listed in Paragraph (1) of this subsection.

#### 6-15A-4. Notice of proposed lease-purchase arrangements.

When a school district contemplates entering into a lease-purchase arrangement payable in whole or in part from ad valorem taxes, the local school board, before initiating any proceedings for approval of such lease-purchase arrangement, shall forward to the school budget planning unit of the state department of public education, a written notice of the proposed lease-purchase arrangement."



## STATUTORY AND OTHER REQUIREMENTS

### **6-15A-5. School budget planning unit of the state department of public education to furnish information, transcripts of proceedings and disposition.**

The school budget planning unit of the state department of public education, upon the receipt of the notice mentioned in Section 4 [6-15A-4 NMSA 1978] of the Education Technology Equipment Act shall furnish all necessary information with reference to the valuation, present outstanding bonded indebtedness, present outstanding lease-purchase arrangements and limitations as to tax rates and debt contracting power and other information useful to the local school board in the consideration of a proposed lease-purchase arrangement. Upon entering into a lease-purchase arrangement, the local school board shall prepare two true and complete transcripts of proceedings relating to the lease-purchase arrangement, one to be immediately filed with the school budget planning unit of the [state] department of public education and one to be kept by the local school board.

There are limitations to the amount of indebtedness to six percent (6%) of the school district's assessed valuation. Therefore, the total amount of the Lease-Purchase(s) must be added to the amount of outstanding bonds to determine the remaining bonding capacity available to the district. The total reached by adding outstanding bond balances to the outstanding balances on all educational technology Lease-Purchase(s) cannot exceed 6% of the district's assessed valuation.

#### **Example A:**

School District A has an assessed valuation of \$75,000,000. Maximum bonding capacity is, therefore, \$4,500,000 (6% X \$75,000,000). School District A is currently bonded to 86.7% of capacity (\$3,900,000). The School Board of School District A approves a Resolution to hold another bond election which would authorize another \$600,000 in bonds. If the bond election is successful and the school district sells the \$600,000 in bonds, they would not be able to activate a Lease-Purchase agreement until the balance on the outstanding bonds falls below the total amount of the Lease.

#### **Example B:**

School District B has an assessed valuation of \$130,000,000. Maximum bonding capacity is, therefore, \$7,800,000 (6% x 130,000,000). The current balance on School District B's outstanding bonds is \$5,300,000. This is 67.9% of capacity. No additional bond issues are planned. The school district enters into a computer Lease-Purchase Agreement which will provide the school district with 83 computers. The total of all payments on that lease is \$182,600. The school district's is now at 70.3% of capacity.

**School Districts should carefully analyze the availability of funds to be utilized to pay the Lease-Purchase Payments.**

# **STATUTORY AND OTHER REQUIREMENTS**

## **Chapter 10 – Public Officers and Employees Article 10 – Sunshine Portal Transparency**

### **10-16D-6. Local education providers; required information; publication by public education on the sunshine portal.**

- A. Commencing no later than July 1, 2012, and on a continuing basis thereafter, each local education provider shall provide the following information to the public education department for online publication on the sunshine portal, in a downloadable format, for fee public access:
- (1) the annual operating budget, commencing with the budget for fiscal year 2012;
  - (2) salary schedules and policies;
  - (3) a directory of the local education provider's employee positions by school name, title and salary;
  - (4) monthly expenditures by category;
  - (5) monthly revenue by source; and
  - (6) an inventory of all real property owned by the local education provider, including the location of the property, the size of the property, a description of the improvements on the property and a description of the use of the property.
- C. The public education department and each local education provider that maintains a web site shall have a link to the sunshine portal on its web site.
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## **Chapter 12 – Miscellaneous Public Affairs Matters Article 6 – Audit Act**

### **12-6-10. Annual inventory.**

- A. The governing authority of each agency shall, at the end of each fiscal year, conduct a physical inventory of movable chattels and equipment costing more than five thousand dollars (\$5,000) and under the control of the governing authority. This inventory shall include all movable chattels and equipment procured through the capital program fund under Section 15-3B-16 NMSA 1978, which are assigned to the agency designated by the director of the property control division of the general services department as the user agency. The inventory shall list the chattels and equipment and the date and cost of acquisition. No agency shall be required to list any item costing five thousand dollars (\$5,000) or less. Upon completion, the inventory shall be certified by the governing authority as to correctness. Each agency shall maintain one copy in its files. At the time of the annual audit, the state auditor shall satisfy himself as to the correctness of the inventory by generally accepted auditing procedures.
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## **Chapter 13 – Public Purchases and Property Article 1 – Procurement**

### **13-1-99. Excluded from central purchasing through the state purchasing agent.**

Excluded from the requirement of procurement through the state purchasing agent but not from the requirements of the Procurement Code {Section 13-1-28 through 13-1-199} are the following:

- A. procurement of professional services;
- B. small purchases having a value not exceeding one thousand five hundred dollars (\$1,500);
- C. emergency procurement;
- D. procurement of highway construction or reconstruction by the department of transportation;

## STATUTORY AND OTHER REQUIREMENTS

- E. procurement by the judicial branch of state government;
  - F. procurement by the legislative branch of state government;
  - G. procurement by the boards of regents of state educational institutes named in Article 12, Section 11 of the constitution of New Mexico;
  - H. procurement by the state fair commission of tangible personal property, services and construction under twenty thousand dollars (\$20,000);
  - I. purchases from the instructional material fund;
  - J. procurement by all local public bodies;
  - K. procurement by regional education cooperatives;
  - L. procurement by charter schools;
  - M. procurement by each state health care institution that provides direct patient care and that is, or a part of which is, medicaid certified and participating in the New Mexico medicaid program; and
  - N. procurement by the public school facilities authority.
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### Chapter 22 & 22A – Public Schools Article 8 – Public School Finance

#### **22-8-6. Budgets; submission; failure to submit.**

- A. Prior to April 15 of each year, each local school board shall submit to the department an operating budget for the school district for the ensuing fiscal year. Upon written approval of the state superintendent [secretary], the date for submission of the operating budget as required by this section may be extended to a later date fixed by the state superintendent.
  
- D. If a local school board fails to submit a budget pursuant to this section, the department shall prepare the operating budget for the school district for the ensuing fiscal year. A local school board shall be considered as failing to submit a budget pursuant to this section if the budget submitted exceeds the total projected resources of the school district or if the budget submitted does not comply with the law or with rules and procedures of the department.

**All operating budget documents must be submitted to PED no later than ten (10) working days prior to the school district or charter school scheduled Program/Budget review date.**

#### **22-8-6.1. Charter school budgets.**

- A. Each state-chartered charter school shall submit to the charter schools division of the department a school-based budget. For the first year of operation, the budget of every state-chartered charter school shall be based on the projected number of program units generated by that charter school and its students, using the at-risk index and the instructional staff training and experience index of the school district in which it is geographically located. For second and subsequent fiscal years of operation, the budgets of state-chartered charter schools shall be based on the number of program units generated using the average of the MEM on the second and third reporting dates of the prior year and its own instructional staff training and experience index and the at-risk index of the school district in which the state-chartered charter school is geographically located. The budget shall be submitted to the division for approval or amendment pursuant to the Public School Finance Act [22-8-1 NMSA 1978] and the Charter Schools Act [22-8B-1 NMSA 1978].

## STATUTORY AND OTHER REQUIREMENTS

- B. Each locally chartered charter school shall submit to the local school board a school-based budget. For the first year of operation, the budget of every locally chartered charter school shall be based on the projected number of program units generated by the charter school and its students, using the at-risk index and the instructional staff training and experience index of the school district in which it is geographically located. For second and subsequent fiscal years of operation, the budgets of locally chartered charter schools shall be based on the number of program units generated using the average of the MEM on the second and third reporting dates of the prior year and its own instructional staff training and experience index and the at-risk index of the school district in which the locally chartered charter school is geographically located. The budget shall be submitted to the local school board for approval or amendment. The approval or amendment authority of the local school board relative to the charter school budget is limited to ensuring that sound fiscal practices are followed in the development of the budget and that the charter school budget is within the allotted resources. The local school board shall have no veto authority over individual line items within the charter school's proposed budget, but shall approve or disapprove the budget in its entirety. Upon final approval of the local budget by the local school board, the individual charter school budget shall be included separately in the budget submission to the department required pursuant to the Public School Finance Act and the Charter Schools Act.
- C. For the first year of operation after a locally chartered charter school converts to a state-chartered charter school or a state-chartered charter school converts to a locally chartered charter school, the charter school's budget shall be based on the number of program units generated using the average of the MEM on the second and third reporting dates of the prior year and the instructional staff training and experience index and the at-risk index of the school district in which it is geographically located. For second and subsequent fiscal years of operation, the charter school shall follow the provisions of Subsection A or B of this section, as applicable.
- D. Notwithstanding the provisions of Subsections A through C of this section, each charter school that was in existence in fiscal year 2009 shall be held harmless in the calculation of its instructional staff training and experience index for two fiscal years. For fiscal years 2010 and 2011, the department shall use the greater of the charter school's 2008-2009 funded instructional staff training and experience index or the charter school's own instructional staff training and experience index. Beginning in fiscal year 2012, each charter school shall use its own instructional staff training and experience index.

### **22-8-9. Budgets; minimum requirements.**

- A. A budget for a school district shall not be approved by the department that does not provide for:  
(7) a school year and school day as provided in Section 22-2-8.1 NMSA 1978; and  
(8) a pupil-teacher ratio or class or teaching load as provided in Section 22-10A-20 NMSA 1978.
- B. The department shall, by rule, establish the requirements for an instructional day, the standards for an instructional hour and the standards for a full-time teacher and for the equivalent thereof.

### **22-8-10. Budgets; fixing the operating budget.**

## STATUTORY AND OTHER REQUIREMENTS

- A. Prior to June 20 of each year, each local school board shall, at a public hearing of which notice has been published by the local school board, fix the operating budget for the school district for the ensuing fiscal year. At the discretion of the state superintendent [secretary] or the local school board, the department may participate in the public hearing.
- B. Prior to the public hearing held to fix the operating budget for the school district, the local school board shall give notice to parents explaining the budget process and inviting parental involvement and input in that process prior to the date for the public hearing.

**It is recommended that the school districts/charter schools use such items as published press releases, public notices and/or mail-outs to accomplish this requirement. Additionally, it is recommended that local school boards/governance boards of education follow their open meeting policy for advertising the public hearing.**

It is further recommended that the school districts/charter schools not request and receive final local board/governance board approval of the budget until School Budget has reviewed and approved it. Following this method may avoid a second public hearing as a result of budget changes made during the Program/Budget review process.

**A local board/governance board may choose to conditionally approve the budget pending final approval by the PED with possible budget changes.** After the school district's/charter school's public hearing to approve the budget, **submit two original** signature pages. Approval of the budget may be conducted during the school district's/charter school's regular scheduled local board meeting.

### **22-8-11. Budgets; approval of operating budget.**

- A. The department shall:
  - (1) on or before July 1 of each year, approve and certify to each local school board and governing body of a state-chartered charter school an operating budget for use by the school district or state-chartered charter school; and
  - (2) make corrections, revisions and amendments to the operating budgets fixed by the local school boards or governing bodies of state-chartered charter schools and the secretary to conform the budgets to the requirements of law and to the department's rules and procedures; and
  - (3) ensure that a local school board or governing body of a charter school is prioritizing resources of a public school rated D or F toward proven programs and methods that are linked to improved student achievement until the public school earns a grade of C or better for two consecutive years.
- B. No school district or state-chartered charter school or officer or employee of a school district or state-chartered charter school shall make any expenditure or incur any obligation for the expenditure of public funds unless that expenditure or obligation is made in accordance with an operating budget approved by the department. This prohibition does not prohibit the transfer of funds pursuant to the department's rules and procedures.
- C. The department shall not approve and certify an operating budget of any school district or state-

## STATUTORY AND OTHER REQUIREMENTS

chartered charter school that fails to demonstrate that parental involvement in the budget process was solicited.

### **22-8-12.3. Local school board finance subcommittee; audit committee; membership; duties.**

- A. As used in this section, "local school board" includes the governing authority of a charter school.
- B. Each local school board shall appoint at least two members of the board as a finance subcommittee to assist the board in carrying out its budget and finance duties.
- C. The finance subcommittee shall:
  - (1) make recommendations to the local school board in the following areas:
    - (a) financial planning, including reviews of the school district's revenue and expenditure projections;
    - (b) review of financial statements and periodic monitoring of revenues and expenses;
    - (c) annual budget preparation and oversight; and
    - (d) procurement; and
  - (2) serve as an external monitoring committee on budget and other financial matters.
- D. Except as otherwise provided in this section, each local school board shall appoint an audit committee that consists of two board members, one volunteer member who is a parent of a student attending that school district and one volunteer member who has experience in accounting or financial matters. The superintendent and the school district business manager shall serve as ex-officio members of the committee. A local school board with more than five members may appoint more than two board members to its audit committee. The audit committee shall:
  - (1) evaluate the request for proposal for annual financial audit services;
  - (2) recommend the selection of the financial auditor;
  - (3) attend the entrance and exit conferences for annual and special audits;
  - (4) meet with external financial auditors at least monthly after audit field work begins until the conclusion of the audit;
  - (5) be accessible to the external financial auditors as requested to facilitate communication with the board and the superintendent;
  - (6) track and report progress on the status of the most recent audit findings and advise the local school board on policy changes needed to address audit findings;
  - (7) provide other advice and assistance as requested by the local school board; and
  - (8) be subject to the same requirements regarding the confidentiality of audit information as those imposed upon the local school board by the Audit Act [12-6-1 through 12-6-14 NMSA 1978] and rules of the state auditor.

### **22-8-13. Reports.**

## STATUTORY AND OTHER REQUIREMENTS

- A. Each public school shall keep accurate records concerning membership in the public school.
- B. The dates for which MEM is reported are as follows:
  - (1) the first reporting date, the second **Wednesday** in October;
  - (2) the second reporting date, December 1 or the first working day in December
  - (3) the third reporting date, the second **Wednesday** in February.
- C. The superintendent of each school district or head administrator of a state-chartered charter school shall maintain the following reports for each reporting period:
  - (1) the basic program MEM by grade in each public school;
  - (2) the early childhood education MEM;
  - (3) the special education MEM in each public school in class C and class D programs as defined in Section 22-8-21 NMSA 1978;
  - (4) the number of class A and class B programs as defined in Section 22-8-21 NMSA 1978; and
  - (5) the full-time-equivalent MEM for bilingual multicultural education programs.
- D. The superintendent of each school district and the head administrator of each state-chartered charter school shall furnish all reports required by law or the department to the department within ten days of the close of each reporting period. Failure of the department to approve timely submissions shall not cause a school district or charter school to be found noncompliant with the requirements of this section. For purposes of this section “working day” means every calendar day excluding Saturdays, Sundays, and legal holidays.
- E. All information required pursuant to this section shall be on forms prescribed and furnished by the department. A copy of any report made pursuant to this section shall be kept as a permanent record of the school district or charter school and shall be subject to inspection and audit at any reasonable time.
- F. The department may withhold up to one hundred percent of allotments of funds to any school district or state-chartered charter school where the superintendent or head administrator has failed to comply with the requirements of this section. Withholding may continue until the superintendent or head administrator complies with and agrees to continue complying with requirements of this section.
- G. The provisions of this section may be modified or suspended by the department for any school district or school or state-chartered charter school operating under the Variable School Calendar Act. The department shall require MEM reports consistent with the calendar of operations of such school district or school or state-chartered charter school and shall calculate an equivalent MEM for use in projecting school district or charter school revenue.

### **22-8-13.1. School district and charter school audits; sanctions for not submitting timely audit reports.**

## STATUTORY AND OTHER REQUIREMENTS

- A. Each school district and charter school shall have an annual audit as required by the Audit Act [12-6-1 through 12-6-14 NMSA 1978] and rules of the state auditor that shall be completed and submitted to the state auditor by the date specified in rules of the state auditor. At the completion of the annual or any special audit, the school district or charter school shall submit a copy of the audit report to the department.
- B. School districts and charter schools shall comply with due dates for annual audits specified by rule of the state auditor. Failure to submit a timely audit report shall subject a school district or charter school to progressive sanctions. A school district or charter school that does not submit an annual audit report:
- (1) within ninety days from the due date, shall be required to submit monthly financial reports to the department until the department is satisfied that the school district or charter school is in compliance with all financial and audit requirements;
  - (2) after ninety days but within one hundred eighty days from the due date, may be withheld temporarily in an amount up to five percent of its current-year state equalization guarantee distribution;
  - (3) after one hundred eighty days but within two hundred seventy days, may be withheld temporarily in an amount up to seven percent of its current-year state equalization guarantee distribution and may be required to submit a corrective action plan to the secretary; and
  - (4) after two hundred seventy days, may be withheld temporarily in an amount up to seven percent of its current-year state equalization guarantee distribution and may be subject to the secretary's suspension of the local school board or governing body acting as a board of finance.

### **22-8-13.2. Financial reporting**

- A. Each local superintendent or person in charge of the fiscal management of a charter school shall provide quarterly reports on the financial position of the school district or charter school, as applicable, to the local school board of the school district or the governing body of the charter school for use in reviewing the financial status of the school district or charter school. The department shall develop the forms to be used for the financial reporting required under this section. The forms shall provide for at least the following:
- (1) a report on the budget status of the local school district or charter school, including the approved operating budget for revenues and expenses compared with year-to-date actual revenue and expenses;
  - (2) a statement of any budget adjustment requests;
  - (3) cash reports, including revenue, expenses, temporary loans and cash balances for operational, state and federal grants, capital outlay and debt service funds;
  - (4) voucher reports, including a list of issued warrants or checks;
  - (5) reports listing procurement, travel or gas card expenses; and
  - (6) investment reports.
- B. School districts and charter schools shall post the reports required under Subsection A of this section on the school district's or charter school's website.
- C. As use in this section:



## STATUTORY AND OTHER REQUIREMENTS

- (1) "charter school" means a school organized as a charter school pursuant to the provisions of the Charter School Act [Chapter 22, Article 8B NMSA 1978]; and
- (2) "governing body" means the governing structure of a charter school as set forth in the school's charter.

### **22-8-23 Size Adjustment Program Units**

D. A school district, as defined in Subsection R of Section 22-1-2 NMSA 1978, with a MEM of less than 200, including early childhood education full-time-equivalent MEM, is eligible for additional program units, provided that the department certifies that the school district has implemented practices to reduce scale inefficiencies, including shared service agreements with regional education cooperatives or other school districts for noninstructional functions and distance education. The numbers of additional program units to which a school district is entitled under this subsection is the number of units computed in the following manner:

$$200 - \text{MEM} = \text{Units}$$

Where MEM is equal to the total district MEM, including early childhood education full-time-equivalent MEM."

A school district or charter school with an increase in MEM equal to or greater than one percent, when compared with the immediately preceding year, is eligible for additional program units. The increase in MEM shall be calculated as follows:

#### **22-8-23.1 Enrollment growth units**

A. A school district or charter school with an increase in MEM equal to or greater than one percent, when compared with the immediately preceding year, is eligible for additional program units. The increase in MEM shall be calculated as follows:

$$(\text{Current Year MEM} - \text{Previous Year MEM})$$

$$\text{Previous Year MEM} \times 100 = \text{Percent Increase.}$$

The number of additional program units shall be calculated as follows:

$$((\text{Current Year MEM} - \text{Previous Year MEM}) - (\text{Current Year MEM} \times .01)) \times 1.5 = \text{Units.}$$

B. In addition to the units calculated in Subsection A of this section, a school district or charter school with an increase in MEM equal to or greater than one percent, when compared with the immediately preceding year, is eligible for additional program units. The increase in MEM shall be calculated in the following manner:

$$(\text{Current Year MEM} - \text{Previous Year MEM})$$

$$\text{Previous Year MEM} \times 100 = \text{Percent Increase.}$$

## STATUTORY AND OTHER REQUIREMENTS

The number of additional program units to which an eligible school district or charter school is entitled under this subsection is the number of units computed in the following manner:

$(\text{Current Year MEM} - \text{Previous Year MEM}) \times .50 = \text{Units}$ .

C. As used in this section:

(1) "current year MEM" means MEM on the first reporting date of the current year;

(2) "MEM" means the total school district or charter school membership, including early childhood education full-time-equivalent membership and special education membership, but excluding full-day kindergarten membership for the first year that full-day kindergarten is implemented in a school pursuant to Subsection D of Section 22-13-3.2 NMSA 1978; and

(3) "previous year MEM" means MEM on the first reporting date of the previous year.

### **22-8-25. State equalization guarantee distribution; definitions; determination of amount.**

A. The state equalization guarantee distribution is that amount of money distribution to each school district to ensure that its operating revenue, including its local and federal revenues as defined in this section, is at least equal to the school district's program cost. For state-chartered charter schools, the state equalization guarantee distribution is the difference between the state-chartered charter schools program cost and the two percent withheld by the department for administrative services.

B. "Local revenue", as used in this section, means seventy-five percent of receipts to the school district derived from that amount produced by a school district property tax applied at the rate of fifty cents (\$.50) to each one thousand dollars (\$1,000) of net taxable value of property allocated to the school district and to the assessed value of products severed and sold in the school district as determined under the Oil and Gas Ad Valorem Production Tax Act [Chapter 7, Article 32 NMSA 1978] and upon the assessed value of equipment in the school district as determined under the Oil and Gas Production Equipment Ad Valorem Tax Act [Chapter 7, Article 34 NMSA 1978].

C. "Federal revenue", as used in this section, means receipts to the school district, excluding amounts that, if taken into account in the computation of the state equalization guarantee distribution, result, under federal law or regulations, in a reduction in or elimination of federal school funding otherwise receivable by the school district, derived from the following:

(1) seventy-five percent of the school district's share of forest reserve funds distributed in accordance with Section 22-8-33 NMSA 1978; and

(2) seventy-five percent of grants from the federal government as assistance to those areas affected by federal activity authorized in accordance with Title 20 of the United States Code, commonly known as "PL 874 funds" or "impact aid".

D. To determine the amount of the state equalization guarantee distribution, the department shall:

(1) calculate the number of program units to which each school district or charter school is entitled using an average of the MEM on the second and third reporting dates of the prior year; or

## STATUTORY AND OTHER REQUIREMENTS

- (2) calculate the number of program units to which a school district or charter school operating under an approved year-round school calendar is entitled using an average of the MEM on appropriate dates established by the department; or
- (3) calculate the number of program units to which a school district or charter school with a MEM of two hundred or less is entitled by using an average of the MEM of the second and third reporting dates of the prior year or the fortieth day of the current year, whichever is greater; and
- (4) using the results of the calculations in Paragraph (1), (2) or (3) of this subsection and the instructional staff training and experience index from the October report of the prior school year, establish a total program cost of the school district or charter school;
- (5) for school districts, calculate the local and federal revenues as defined in this section;
- (6) deduct the sum of the calculations made in Paragraph (5) of this subsection from the program cost established in Paragraph (4) of this subsection;
- (7) deduct the total amount of guaranteed energy savings contract payments that the department determines will be made to the school district from the public school utility conservation fund during the fiscal year for which the state equalization guarantee distribution is being computed; and
- (8) deduct ninety percent of the amount certified for the school district by the department pursuant to the Energy Efficiency and Renewable Energy Bonding Act.

E. Reduction of a school district's state equalization guarantee distribution shall cease when the school district's cumulative reductions equal its proportional share of the cumulative debt service payments necessary to service the bonds issued pursuant to the Energy Efficiency and Renewable Energy Bonding Act. [Chapter 6, Article 21D NMSA 1978]

F. The amount of the state equalization guarantee distribution to which a school district is entitled is the balance remaining after the deductions made in Paragraphs (6) through (8) of Subsection D of this section.

G. The state equalization guarantee distribution shall be distributed prior to June 30 of each fiscal year. The calculation shall be based on the local and federal revenues specified in this section received from June 1 of the previous fiscal year through May 31 of the fiscal year for which the state equalization guarantee distribution is being computed. In the event that a school district or charter school has received more state equalization guarantee funds than its entitlement, a refund shall be made by the school district or charter school to the state general fund.

### **22-8-23.9 Home school student program units.**

Notwithstanding the provision in Section 22-8-2 NMSA 1978 defining a qualified student as one who is regularly enrolled in one-half or more of the minimum course requirements approved by the department for public school students, home schooled students may take one or more classes at public schools and, if so, shall generate program units as provided in this section. The home schooled student program unit for a school district is determined by multiplying the number of home schooled students who are enrolled in one or more classes by the cost differential factor 0.25 per class per student up to the enrollment required for the student to meet the definition of "qualified student". The home schooled student program units shall be paid to the school district in which they are generated. A home schooled student is eligible to

## STATUTORY AND OTHER REQUIREMENTS

enroll in a public school in the attendance zone in which the student resides or in another public school outside the attendance zone as provided in Section 22-1-4 NMSA 1978. The school district shall verify each home schooled student's academic and other eligibility to enroll in the class.

### **22-8-41. Restriction on operational funds; emergency accounts; cash balances.**

- A. A school district shall not expend money from its operational fund for the acquisition of a building site or for the construction of a new structure, unless the school district has bonded itself to practical capacity or the secretary determines and certifies to the legislative finance committee that the expending of money from the operational fund for this purpose is necessary for an adequate public educational program and will not unduly hamper the school district's current operations.
  
- B. A school district or charter school may budget out of cash balances carried forward from the previous fiscal year an amount not to exceed five percent of its proposed operational fund expenditures for the ensuing fiscal year as an emergency account. Money in the emergency account shall be used only for unforeseen expenditures incurred after the annual budget was approved and shall not be expended without the prior written approval of the secretary.
  
- C. In addition to the emergency account, school districts or charter schools may also budget operational fund cash balances carried forward from the previous fiscal year for operational expenditures, exclusive of salaries and payroll, upon specific prior approval of the secretary. The secretary shall notify the legislative finance committee in writing of secretary's approval of such proposed expenditures. For fiscal years 2004 and 2005, with the approval of the secretary, a school district or charter school may budget so much of its operational cash balance as is needed for nonrecurring expenditures, including capital outlay.

### **22-8B-9 Charter School Contract – Contents – Rules**

- H. The charter contract shall include:
  - (7) the criteria, processes and procedures that the chartering authority will use ongoing oversight of operational, financial and academic performance of the charter school;
  
  - (8) a detailed description of how the chartering authority will use the withheld two percent of the school-generated program cost as provided in Section 22-8B-13 NMSA 1978.

## **Chapter 22 & 22A – Public Schools ARTICLE 10A - School Personnel Act**

### **22-10A-2. Definitions.**

- B. "responsibility factor" means a value of 1.20 for an elementary school principal, 1.40 for a middle school or junior high school principal, 1.60 for a high school principal, 1.10 for an assistant elementary school principal, 1.15 for an assistant middle school or assistant junior high school principal and 1.25 for an assistant high school principal;

## STATUTORY AND OTHER REQUIREMENTS

### **22-10A-11. Level three licensure; tracks for teachers and school administrators.**

- F. Beginning with the 2007-2008 school year, the minimum annual salary for a level three-B school principal or assistant school principal shall be fifty thousand dollars (\$50,000) multiplied by the applicable responsibility factor.
  
- G. By the beginning of the 2008-2009 school year, the department shall adopt a highly objective uniform statewide standard of evaluation, which includes data sources linked to student achievement and educational plan for student success progress, for level three-B school principals and assistant school principals and rules for the implementation of that evaluation system linked to the level of responsibility at each school level.

### **22-10A-17.1. Educational assistants; licensing framework; qualifications; minimum salaries.**

- C. The minimum annual salary for licensed educational assistants shall be twelve thousand dollars (\$12,000) effective in the 2004-2005 school year.
  
- D. The minimum salaries specified in Subsection C of this section may be adjusted in accordance with appropriations for that purpose in each school year as established by the secretary of public education.
  
- E. School districts shall initiate the implementation of a career salary framework that supports the licensure system in public education department rules in fiscal year 2005.

### **Chapter 22 & 22A – Public Schools ARTICLE 11 – Educational Retirement**

#### **22-11-2. Definitions.**

- X. “salary” means the compensation or wages paid to a member or participant by any local administrative unit for services rendered. “Salary includes payments made for annual or sick leave and payments for additional services provided to related activities, but does not include payments for sick leave not taken unless the payment for the unused sick leave is made through continuation of the member on the regular payroll for the period represented by that payment and does not include allowances or reimbursements for travel, housing food, equipment or similar items.

### **Chapter 30 – Criminal Offenses Misconduct by Officials**

#### **30-23-2. Paying or receiving public money for services not rendered.**

Paying or receiving public money for services not rendered consists of knowingly making or receiving payment or causing payment to be made from public funds where such payment purports to be for wages, salary or remuneration for personal services [services] which have not in fact been rendered.

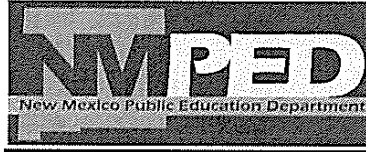
Nothing in this section shall be construed to prevent the payment of public funds where such payments are intended to cover lawful remuneration to public offices or public employees for vacation periods or absences from employment because of sickness, or for other lawfully authorized purposes.

# 2014-2015 Budget Document Checklist SCHOOL DISTRICT

The School District Operating Budget is submitted through the Operating Budget Management System (OBMS). The budget documents below must be submitted electronically through e-mail except for the *PED901B-10 Approval of Operating Budget* which requires 2 original signature pages and must be mailed or hand-delivered to your assigned budget analyst.

- 2014-2015 Public School Operating Budget:** Must be submitted through OBMS.
- 2013-2014 Estimated SEG:** Must be submitted electronically through e-mail.
- 2014-2015 PED 910B-5:** Provided by your Budget Analyst.
- 2014-2015 PED 910B-7 *Proposed Operational Cash Balance Worksheet:*** Must be submitted electronically through e-mail.
- 2014-2015 Proposed Bonded Indebtedness Retirement Schedule:** ONLY submit proposed issues acquired from your Bond Advisor. Can be mailed or e-mailed.
- 2014-2015 PED 901B-10 *Approval of Operating Budget:* **2 Originals Including Signatures are Required!**** Must be hand-delivered or mailed NO later than June 21<sup>st</sup>.
- 2014-2015 Worksheet IV & V:** Must be submitted electronically through e-mail.
- 2014-2015 925B 1-4 *Estimated Average Salary Increases:*** Must be submitted electronically through e-mail.
- 2014-2015 School Calendar:** Must be submitted electronically through e-mail.
- 2014-2015 School Calendar Check:** Must be submitted electronically through e-mail.
- 2014-2015 Local Board Policies** (Include school year)
- 2014-2015 Salary Schedules:** Include teachers and ALL other School Board approved salary schedules. Please indicate the following on the Teacher Salary Schedules:
  - Additional increments paid
  - Out-of-district experience allowed
  - Status of collective bargaining
  - Prior year salary schedule, if collective bargaining is not complete
- 2014-2015 Article 10A & Article 8 Certification**

**PLEASE DO NOT COMBINE THE 2014-2015 SALARY SCHEDULES AND LOCAL BOARD POLICIES PDF FILES. THEY MUST BE SUBMITTED SEPARATELY.**



**APPLICATION FOR SUPPLEMENTAL EMERGENCY**  
**Fiscal Year 2014-2015**

In accordance with the Public School Finance Act, Section 22-8-30.A (2):

“The department shall account for all supplemental distributions and shall make full reports to the Legislative Education Study Committee (LESC) and the Legislative Finance Committee (LFC) of payments made.” Supplemental distributions can be made by the department “to make emergency distributions to school districts in financial need.”

Subject to Public Education Department policy, “districts in financial need” will be interpreted to include only those districts which document their inability to meet state laws, and standards for excellence using all their available resources.

Please specify the amount and type of emergency supplemental you are requesting below.

**\$ 70,000**  
**AMOUNT REQUESTED**

  X    
      

**Supplemental Emergency (Operational)**

**Out-of-State Tuition (Attach revenue estimate and agreement)**

In the justification section below, explain your emergency in detail. Cite unforeseen expenses the district may not have anticipated, specific standards for excellence or state laws with which the district cannot comply or any other reason the district may be in financial need. Include the most recent revenue and expenditure reports, unless you are applying for Out-of-State Tuition. Attach additional sheets if necessary. Please note that Emergency Supplemental cannot be used for salary increases. Submit this request to the School Budget and Financial Analysis Bureau, through your assigned budget analyst.

**JUSTIFICATION:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

<b>Original Signature on document that is mailed to PED</b>	<b>PED Number:</b>
School District Superintendent	Date
	<b>School District:</b>

**PED RECOMMENDATION/APPROVAL**

(For PED Purposes Only)

\$  
**RECOMMENDED FOR APPROVAL**

(See Attached Analysis)

Executive Budget Analyst School Budget & Finance Analysis Bureau	Date	Director School Budget & Finance Analysis Bureau	Date
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**COMMENTS: To make an emergency distribution to school district in financial need per 22-8-30 NMSA, 1978.**

\$  
**AMOUNT APPROVED**

Deputy Cabinet Secretary Public Education Department	Date	Secretary of Education Public Education Department	Date
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SCHOOL DISTRICT:	COUNTY:	PED No.
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**State of New Mexico  
Public School Operating Budget  
Revenue**

Budget Name: School of Knowledge			2013-2014	Comments	2014-2015	Comments	Example	
Fund	Fx	Object	Estimated Amount		Projected Amount			
11000 Operational			Budgeted amounts approved by School Budget					
11000	0000	11000	Cash Assets					
11000	0000	11111	Unrestricted Cash	53,700	Total Cash - Restricted Cash = Unrestricted Cash (Example - 62,758 - 9,058 = 53,700)	94,455	Unrestricted Cash = Total Cash Assets - June 75% Credit (This amount is also verified on Form 910B-7)	Example Total Cash Assets 103,513 - Restricted Cash 9,058 = 94,455 Unrestricted Cash <b>PAGE 70</b>
11000	0000	11112	Restricted Cash <b>PAGE 72</b>	9,058	Amount is taken from the June 2013 75% Credit Form that is provided in your workbook	9,058	Amount is taken from the June 2013 75% Credit Form that is provided in your workbook (This amount is also verified on Form 910B-7)	
11000	0000	11000	Total: Cash Assets <b>PAGE 71</b>	62,758	Estimated Total Cash is either the audited cash or final report cash amount if the audit is not available.	103,513	Projected Total Cash Assets = Total Revenue - Total Expenditures	Example Total Estimated Revenue 5,010,589 - Total Estimated Expenditures = 4,907,076 = 103,513 (Amount also verified on Form 910B-7)
11000	0000	41000	Revenue From Local Sources					
11000	0000	41110	Ad Valorem Taxes <b>PAGE 69</b>	51,998	Estimate Ad Valorem taxes to be received from July 2013 through June 2014.	53,823	Amount Populated by OBMS based on school district's assessed valuations for Ad Valorem in 2014-2015.	
11000	0000	41113	Oil & Gas Taxes <b>PAGE 69</b>	15,457	Estimate Oil & Gas taxes to be received from July 2013 through June 2014.	17,941	Amount Populated by OBMS based on school district's assessed valuations for Oil & Gas Taxes in 2014-2015.	
11000	0000	41500	Investment Income	1,366		1,480		
11000	0000	41910	Rental Income	36,363		77,724		
11000	0000	41920	Contributions and Donations From	129		110		
11000	0000	41980	Refund of Prior Year's	196		0		
11000	0000	41000	Total: Revenue From Local	105,509		79,314		
11000	0000	43000	Revenue From State Sources					
11000	0000	43101	State Equalization Guarantee	4,910,639	Amount is taken from the Estimated SEG Form <b>PAGE 62</b>	4,712,820	Amount is taken from the 2014-2015 910B-5 that will be provided by your budget analyst.	<b>PAGE 74</b>
11000	0000	43104	Emergency - Supplemental	115,000	PED Approved Emergency Supplemental Amount	70,000	Submit the Original Signed Supplemental Emergency Application to PED.	<b>PAGE 43</b>
11000	0000	43120	Charter School Administrative Revenue <b>PAGE 68</b>	60,949	A School District with a Local Charter will budget 2% of the Charter's SEG for 2013-2014.	54,794	A School District with a Local Charter will budget 2% of the Charter's SEG found on the 2014-2015 910B5.	<b>PAGE 77</b>
11000	0000	43216	Fees - Governmental Agencies	143		143		
11000	0000	43000	Total: Revenue From State	5,086,731		4,837,757		
11000	0000	44000	Revenue From Federal Sources					
11000	0000	44103	Impact Aid <b>PAGE 66</b>	107,048	The amount budgeted is from the PED Impact Aid Payment Spreadsheet. The total amount that is budgeted is for payments received from July 2013 - Current Payment	50,372	The amount budgeted for the 2014-2015 for Impact Aid should be the same impact aid amount that is found on the district's 910B5	<b>PAGE 66</b>

State of New Mexico  
Public School Operating Budget  
Revenue

Fund	Budget Name: Fx	School of Knowledge Object Description	2013-2014 Estimated Amount	Comments	2014-2015 Projected Amount	Comments	Example
11000	0000	44204 Forest Reserve <b>PAGE 67</b>	38,215	Enter the amount from the National Forest Reserve Distribution for 2013-2014	0	Do Not Enter an Amount for Forest Reserve.	
11000	0000	44205 Indirect Costs (Federal Flow-through Grants)	6,732		79,094		
11000	0000	44000 <b>Total: Revenue From Federal</b>	151,995		129,323		
11000		<b>Total: Operational</b>	5,406,993		5,149,907		
<b>12000 Teacherage</b>			<b>Budgeted amounts approved by School Budget</b>				
12000	0000	11000 Cash Assets					
12000	0000	11111 Unrestricted Cash	36,104	Per 06/30/13 Audit or 06/30/13 Final Cash Report	31,202	Projected Unrestricted Cash = Total Revenue - Total Expenditures	<b>Example</b> Total Estimated Revenue 39,070 - Total Estimated Expenditures 7,868 = 31,202 Restricted Cash
12000	0000	11000 <b>Total: Cash Assets</b>	36,104		31,202		
12000	0000	41000 Revenue From Local Sources					
12000	0000	41500 Investment Income	66		66		
12000	0000	41910 Rental Income	2,900		3,000		
12000	0000	41000 <b>Total: Revenue From Local</b>	2,966		3,066		
12000		<b>Total: Teacherage</b>	39,070		34,268		
<b>13000 Pupil Transportation</b>			<b>Budgeted amounts approved by Transportation</b>				
13000	0000	11000 Cash Assets					
13000	0000	11111 Unrestricted Cash	2,135	Enter cash balance previously approved by PED thru a BAR, or enter anticipated approved BAR.	0	Do Not Budget Any Cash Balances. Cash balance will be budgeted thru a BAR	<b>Example</b> Total Estimated Revenue 353,580 - Total Estimated Expenditures 353,580 = 0 Unrestricted Cash
13000	0000	11000 <b>Total: Cash Assets</b>	2,135		0		
13000	0000	43000 Revenue From State Sources					
13000	0000	43206 Transportation Distribution	351,445		327,054		
13000	0000	43000 <b>Total: Revenue From State</b>	351,445		327,054		
13000		<b>Total: Pupil Transportation</b>	353,580		327,054		
<b>14000 Instructional Materials</b>			<b>Budgeted amounts approved by Instructional</b>				
14000	0000	11000 Cash Assets					
14000	0000	11111 Unrestricted Cash	11,576	Per 06/30/13 Audit or 06/30/13 Final Cash Report	0	In 2014-2015 cash balance carryover <b>CANNOT</b> be budgeted. To budget cash balance carryover a BAR will be submitted in OBMS for the Audited June 30, 2014 cash balance.	
14000	0000	11000 <b>Total: Cash Assets</b>	11,576		0		
14000	0000	41000 Revenue From Local Sources					
14000	0000	41980 Refund of Prior Year's	67		0		
14000	0000	41000 <b>Total: Revenue From Local</b>	67		0		
14000	0000	43000 Revenue From State Sources					
14000	0000	43202 State Flow-through Grants	2,365		0		
14000	0000	43207 Instructional Materials - Credit	18,658		22,479		
14000	0000	43211 Instructional Materials - Cash (50%)	18,658		22,478		
14000	0000	43000 <b>Total: Revenue From State</b>	39,681		44,957		
14000		<b>Total: Total Instructional</b>	51,324		44,957		
<b>21000 Food Services</b>			<b>Budgeted amounts approved by School Budget</b>				
21000	0000	11000 Cash Assets					
21000	0000	11111 Unrestricted Cash	22,402	Per 06/30/13 Audit or 06/30/13 Final Cash Report	15,976	Total Estimated Food Service Revenue - Estimated Total Food Service Expenditures = Projected Unrestricted Cash	<b>Example</b> Total Estimated Revenue 245,767 - Total Estimated Expenditures 229,791 = 15,976 Restricted Cash
21000	0000	11000 <b>Total: Cash Assets</b>	22,402		15,976		
21000	0000	41000 Revenue From Local Sources					
21000	0000	41500 Investment Income	38		40		
21000	0000	41603 Fees - Adults/Food Services	5,003		5,000		
21000	0000	41604 Fees - Students/Food Services	82		79		
21000	0000	41953 Insurance Recoveries	819		0		
21000	0000	41000 <b>Total: Revenue From Local</b>	5,942		5,119		
21000	0000	44000 Revenue From Federal Sources					

**State of New Mexico  
Public School Operating Budget  
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Fund	Budget Name: Fx Object	School of Knowledge Description	2013-2014 Estimated Amount	Comments	2014-2015 Projected Amount	Comments	Example
21000	0000 44500	Restricted Grants – Federal Flow-through	217,423	Enter the amount of Food Service funding that has been approved by the PED School Nutrition Bureau	217,423	Food Service revenue projected for 2014-2015.	
21000	0000 44000	<b>Total: Revenue From Federal</b>	<b>217,423</b>		<b>217,423</b>		
21000		<b>Total: Food Services</b>	<b>245,767</b>		<b>238,518</b>		
22000		<b>Athletics</b>		<b>Budgeted amounts approved by School Budget</b>			
22000	0000 11000	Cash Assets					
22000	0000 11111	Unrestricted Cash	1,605	Per 06/30/13 Audit or 06/30/13 Final Cash Report	8,588	Total Estimated Athletic Revenue - Total Estimated Athletic Expenditures = Projected Unrestricted Cash	Example Total Estimated Revenue 35,106 - Total Estimated Expenditures 26,518 = 8,588 Restricted Cash
22000	0000 11000	<b>Total: Cash Assets</b>	<b>1,605</b>		<b>8,588</b>		
22000	0000 41000	Revenue From Local Sources					
22000	0000 41500	Investment Income	11		12		
22000	0000 41701	Fees – Activities	25,490		25,400		
22000	0000 41705	Fees – Users	4,000		4,000		
22000	0000 41920	Contributions & Donations - Private	2,000		2,000		
22000	0000 41701	Insurance Recoveries	2,000		2,000		
22000	0000 41000	<b>Total: Revenue From Local</b>	<b>33,501</b>		<b>33,412</b>		
22000		<b>Total: Athletics</b>	<b>35,106</b>		<b>42,000</b>		
23000		<b>Activity</b>		<b>Budgeted amounts approved by School Budget</b>			
Student activity funds are used to account for those resources owned, operated, and managed by the student body, under the guidance of a staff member or another adult. If the school district or charter school legally owns the resources accounted for in the student activity funds, amounts received and expended should be accounted for in Fund 23000.							
24000		<b>Federal Flow-Through Grants</b>		<b>Budgeted amounts approved by Flowthrough</b>			
PED Fiscal Flow-Through will provide Federal Flow-Through Grants allocation amounts to budget for 2014-2015.							
25000		<b>Federal Direct Grants</b>		<b>Budgeted amounts approved by School Budget</b>			
To budget Federal Direct Grants in 2014-2015 a copy of the grant awarded is required. If a grant award is not available, a Budget Adjustment Request (BAR) can be submitted after July 1st. Federal Direct Grants 2014-2015 cash carryover amounts can be budgeted.							
25153		<b>Title XIX MEDICAID 3/21 Years</b>		<b>Budgeted amounts approved by School Budget</b>			
25153		Title XIX MEDICAID 3/21 Years					
25153	0000 11000	Cash Assets					
25153	0000 11112	Restricted Cash	19,214	Per 06/30/13 Audit or 06/30/13 Final Cash Report	18,383	Total Estimated Medicaid Revenue - Total Estimated Medicaid Expenditures = Projected Restricted	Example Total Estimated Revenue 23,877 - Total Estimated Expenditures 5,494 = 18,383 Restricted Cash
25153	0000 11000	<b>Total: Cash Assets</b>	<b>19,214</b>		<b>18,383</b>		
25153	0000 41000	Revenue From Local Sources					
25153	0000 41980	Refund of Prior Year's	1,153		0		
25153	0000 41000	<b>Total: Revenue From Local</b>	<b>1,153</b>		<b>0</b>		
25153	0000 44000	Revenue From Federal Sources					
25153	0000 44301	Other Restricted Grants – Federal Direct	3,510	25% of the Medicaid Grant should be budgeted in Operational 11000.2900.58219 = (3,510 x 25% = 878)	5,000	25% of the Medicaid Grant should be budgeted in Operational 11000.2900.58219 = (5,000 x 25% = 1,250)	
25153	0000 44000	<b>Total: Revenue From Federal</b>	<b>3,510</b>		<b>5,000</b>		
25153		<b>Total: Title XIX MEDICAID</b>	<b>23,877</b>		<b>23,383</b>		
25184		<b>Indian Ed Formula Grant</b>		<b>Budgeted amounts approved by School Budget</b>			
25184	0000 44000	Revenue From Federal Sources					
25184	0000 11112	Restricted Cash	0	Only budget verified audited cash balances for direct grants. This grant had no beginning cash so the amount budgeted would be zero.	0		

**State of New Mexico  
Public School Operating Budget  
Revenue**

Fund	Budget Name: Fx Object	School of Knowledge Description	2013-2014 Estimated Amount	Comments	2014-2015 Projected Amount	Comments	Example
25184	0000 44301	Other Restricted Grants – Federal Direct	594,320	Budget revenue amount received from the Impact Ed Formula Grant.	0	A grant award is required to budget an amount for 2014-2015.	
25184	0000 44000	Total: Revenue From Indian Ed	594,320		0		
25184		Total: Indian Ed Formula Grant	594,320		0		
25000		Total: Federal Direct Grants	618,197		23,383		
26000		Local Grants	Budgeted amounts approved by School Budget				
To budget Local Grants in 2014-2015 a copy of the grant awarded is required. If a grant award is not available, a Budget Adjustment Request (BAR) can be submitted after July 1st. Local Grants 2014-2015 cash carryover amounts can be budgeted.							
27000		State Flow-through Grants	Budgeted amounts approved by Flowthrough				
PED Fiscal Flow-Through will provide State Flow-Through Grants allocation amounts to budget for 2014-2015.							
28000		State Direct Grants	Budgeted amounts will be approved by School				
To budget State Direct Grants in 2014-2015 a copy of the grant awarded is required. If a grant award is not available, a Budget Adjustment Request (BAR) can be submitted after July 1st. State Direct Grants 2014-2015 cash carryover amounts can be budgeted.							
29000		Combined Local/State Grants	Budgeted amounts approved by School Budget				
To budget Combined Local/State Grants in 2014-2015 a copy of the grant awarded is required. If a grant award is not available, a Budget Adjustment Request (BAR) can be submitted after July 1st. Combined Local/State Grants 2014-2015 cash carryover amounts can be budgeted.							
31100		Bond Building	Budgeted amounts approved by School Budget				
31100	0000 11000	Cash Assets					<b>Example</b> Total Estimated Revenue 4,890,632 - Total Estimated Expenditures 2,105,703 = 2,784,929 Restricted Cash
31100	0000 11112	Restricted Cash	681,755	Per 06/30/13 Audit or 06/30/13 Final Cash Report	2,784,929	Total Estimated Fund 31100 Revenue - Total Estimated Fund 31100 Expenditures = Projected Restricted Cash	
31100	0000 11000	Total: Cash Assets	681,755		2,784,929		
31100	0000 41000	Revenue From Local Sources					
31100	0000 41500	Investment Income	10,348		8,500		
31100	0000 41000	Total: Revenue From Local	10,348		8,500		
31100	0000 45000	Other Financing Sources					
31100	0000 45110	Sale of Bonds	4,000,000		3,000,000	A copy of the Proposed Bond Retirement Schedule is required to include an amount in the budget.	
31100	0000 45114	Special Revenue Bond Proceeds	198,529		553,085		
31100	0000 45000	Total: Other Financing Sources	4,198,529		3,553,085		
31100		Total: Bond Building	4,890,632		6,346,514		
31200		PSCOC	REFER TO THE BUDGET INSTRUCTIONS				
31300		Special Capital Outlay - Local	Budgeted amounts approved by School Budget				
31400		Special Capital Outlay - State	Budgeted amounts approved by Capital Outlay				
31400	0000 11000	Cash Assets					
31400	0000 11111	Unrestricted Cash	0	Contact the PED Capital Outlay Bureau if budgeting cash balance.	0	Contact the PED Capital Outlay Bureau if budgeting cash balance.	
31400	0000 11000	Total: Cash Assets	0		0		
31400	0000 43000	Revenue From State Sources					
31400	0000 43204	Prior Year Balances	0	Enter prior year balances of prior year awards.	8,352	Budget Prior Year unused allocation balance.	
31400	0000 43210	Special Capital Outlay - State	108,352	Enter awards from the 2013 Legislature.	123,352	Enter Proposed Special Capital Outlay State appropriations awarded during the 2014 Legislature.	
31400	0000 43000	Total: Revenue From State	108,352		131,704		
31400		Total: Special Capital Outlay	108,352		131,704		
31500		Special Capital Outlay - Federal	Budgeted amounts approved by School Budget				
31600		Capital Improvements HB33	Budgeted amounts approved by School Budget				

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Fund	Budget Name: Fx	School of Knowledge Object Description	2013-2014 Estimated Amount	Comments	2014-2015 Projected Amount	Comments	Example
<b>31700 Capital Improvements SB-9</b>			<b>Budgeted amounts approved by Capital Outlay</b>				
31700	0000	11000	Cash Assets				
31700	0000	11111	Unrestricted Cash	400,948	Per 06/30/13 Audit or 06/30/13 Final Cash Report	0	Cash carryover will be broken out into 43204 and 11111. Contact the PED Capital Outlay Bureau if budgeting cash balance.
31700	0000	11000	<b>Total: Cash Assets</b>	<b>400,948</b>		<b>0</b>	
31700	0000	41110	Ad Valorem Taxes	307,274	Estimate Ad Valorem taxes to be received from July 2013 through June 2014.	342,333	Amount Populated by SBFAB based on school district's assessed valuations for Ad Valorem Taxes in 2014-2015.
<b>PAGE 80</b>							
31700	0000	41113	Oil & Gas Taxes	65,457	Estimate Oil & Gas taxes to be received from July 2013 through June 2014.	17,941	Amount Populated by SBFAB based on school district's assessed valuations for Oil & Gas Taxes in 2014-2015.
<b>PAGE 80</b>							
31700	0000	41500	Investment Income	1,124		1,125	
31700	0000	41953	Insurance Recoveries	4,884		0	
31700	0000	41000	<b>Total: Revenue From Local</b>	<b>378,739</b>		<b>361,399</b>	
31700	0000	43202	State Flow-through Grants	16,138		0	All SB-9 State Flow-through amounts for 2014-2015 will be handled with a BAR.
31700	0000	43204	Prior Year Balances	0	Enter prior year balances of prior year awards.	16,138	Budget Prior Year unused allocation balance. Consult with your Program Manager to verify balances.
31700	0000	43000	<b>Total: Revenue From State</b>	<b>16,138</b>		<b>16,138</b>	
31700			<b>Total: Capital Improvements SB-9</b>	<b>795,825</b>		<b>377,537</b>	
<b>31800 Energy Efficiency Act</b>			<b>Budgeted amounts approved by School Budget</b>				
31800	0000	11000	Cash Assets				
31800	0000	11112	Restricted Cash	10,500	Per 06/30/13 Audit or 06/30/13 Final Cash Report	10,500	Total Estimated Fund 31800 Revenue - Total Estimated Fund 31800 Expenditures = Projected Restricted Cash
31800	0000	11000	<b>Total: Cash Assets</b>	<b>10,500</b>		<b>10,500</b>	
31800	0000	43000	Revenue From State Sources				
31800	0000	43202	State Flow-through Grants	48,893	Approved Energy Efficiency Contract that has been provided to PED Capital Outlay- Enter Amounts for 2013-2014 Annual Payment Schedule	48,893	Approved Energy Efficiency Contract that has been provided to PED Capital Outlay- Enter Amounts for 2014-2015 Annual Payment Schedule
31800	0000	41000	<b>Total: Revenue From State</b>	<b>48,893</b>		<b>48,893</b>	
31800			<b>Total: Energy Efficiency Act</b>	<b>59,393</b>		<b>59,393</b>	
<b>31900 Ed. Technology Equipment Act</b>			<b>Budgeted amounts approved by School Budget</b>				
31900	0000	11000	Cash Assets				
31900	0000	11112	Restricted Cash	504,004	Per 06/30/13 Audit or 06/30/13 Final Cash Report	410,001	Total Estimated Fund 31900 Revenue - Total Estimated Fund 31900 Expenditures = Projected Restricted Cash
31900	0000	11000	<b>Total: Cash Assets</b>	<b>504,004</b>		<b>410,001</b>	
31900	0000	41000	Revenue From Local Sources				
31900	0000	41500	Investment Income	6,438		4,501	
31900	0000	41980	Refund of Prior Year's	75,295		0	

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Fund	Budget Name: Fx	School of Knowledge Object	Description	2013-2014 Estimated Amount	Comments	2014-2015 Projected Amount	Comments	Example
31900	0000	45110	Sale of Bonds	1,000,000		2,000,000	A copy of the Proposed Bond Retirement Schedule is required to include an amount in the budget	<b>PAGE 81</b>
31900	0000	41000	Total: Revenue From Local	1,081,733		2,004,501		
31900			Total: Ed. Technology Equipment	1,585,737		2,414,502		
32100			Public School Capital Outlay -	Budgeted amounts approved by School Budget				
41000			Debt Services	Budgeted amounts approved by School Budget				
41000	0000	11000	Cash Assets					<b>Example</b> Total Estimated Revenue 633,478 - Total Estimated Expenditures 367,225 = 266,253 Restricted Cash
41000	0000	11112	Restricted Cash	353,456	Per 06/30/13 Audit or 06/30/13 Final Cash Report	266,253	Total Estimated Fund 41000 Revenue - Total Estimated Fund 41000 Expenditures = Projected Restricted Cash	
41000	0000	11000	Total: Cash Assets	353,456		266,253		
41000	0000	41000	Revenue From Local Sources					<b>Determining the % using Taxes from 2013-2014 = 218,422 + 61,400 = 279,822. Percentage = 218,400/279,822 = 78% of the total Principal &amp; Interest to budget for 2014-2015 that will be budgeted in Ad Valorem Taxes using the 2014-2015 Principal &amp; Interest - Principal 295,000 + Interest 185,960 = 480,960 x 78% = 375,149 (Ad Valorem) (PAGE 83)</b>
41000	0000	41110	Ad Valorem Taxes	218,422	Estimate Ad Valorem taxes to be received from July 2013 through June 2014.	375,149	The 2014-2015 Ad Valorem taxes amount is arrived at by taking the percentage of the Principal & Interest payments that are budgeted in expenditures for 2014-2015.	
			<b>PAGE 82</b>					
41000	0000	41113	Oil & Gas Taxes	61,400	Estimate Oil & Gas taxes to be received from July 2013 through June 2014.	105,811	The 2014-2015 Oil & Gas taxes amount is arrived at by taking the percentage of the Principal & Interest payments that are budgeted in expenditures for 2014-2015.	<b>Determining the % using Taxes from 2013-2014 = 218,422 + 61,400 = 279,822. Percentage = 61,400/279,822 = 22% of the total Principal &amp; Interest to budget for the 2014-2015 Oil &amp; Gas Taxes using the 2014-2015 Principal &amp; Interest - Principal 295,000 + Interest 185,960 = 480,960 x 22% = 105,811 (PAGE 83)</b>
			<b>PAGE 82</b>					
41000	0000	41500	Investment Income	200		206		
41000	0000	41000	Total: Revenue From Local	280,022		481,166		
41000			Total: Debt Services	633,478		747,419		
42000			Deffered Sick Leave	Budgeted amounts approved by School Budget				
43000			Total Ed. Tech. Debt Services	Budgeted amounts approved by School Budget				
43000	0000	11000	Cash Assets					<b>Example</b> Total Estimated Revenue 969,836 - Total Estimated Expenditures 724,685 = 245,151 Restricted Cash
43000	0000	11112	Restricted Cash	261,181	Per 06/30/13 Audit or 06/30/13 Final Cash Report	245,151	Total Estimated Fund 43000 Revenue - Total Estimated Fund 43000 Expenditures = Projected Restricted Cash	
43000	0000	11000	Total: Cash Assets	261,181		245,151		
43000	0000	41000	Revenue From Local Sources					<b>Determining the % using Taxes from 2013-2014 = 613,455 + 95,200 = 708,655. Percentage = 613,393/708,655 = 87% of the total Principal &amp; Interest to budget for 2014-2015 that will be budgeted in Ad Valorem Taxes using the 2014-2015 Principal &amp; Interest - Principal 375,000 + Interest 158,567 = 533,567 x 87% = 464,204. (PAGE 84)</b>
43000	0000	41110	Ad Valorem Taxes	613,455	Estimate Ad Valorem taxes to be received from July 2013 through June 2014.	464,204	The 2014-2015 Ad Valorem taxes amount is arrived at by taking the percentage of the Principal & Interest payments that are budgeted in expenditures for 2014-2015.	
			<b>PAGE 84</b>					

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Fund	Budget Name: Fx	School of Knowledge Object	Description	2013-2014 Estimated Amount	Comments	2014-2015 Projected Amount	Comments	Example
43000	0000	41113	Oil & Gas Taxes PAGE 84	95,200	Estimate Oil & Gas taxes to be received from July 2013 through June 2014.	69,364	The 2014-2015 Oil & Gas taxes amount is arrived at by taking the percentage of the Principal & Interest payments that are budgeted in expenditures for 2014-2015.	Determining the % using Taxes from 2013-2014 = $613,455 + 95,200 = 708,655$ . Percentage = $95,200/708,655 = 13\%$ of the total Principal & Interest that will be budgeted for the 2013-2014 Oil & Gas Taxes using the 2013-2014 Principal & Interest - Principal 375,000 + Interest 158,567 = 533,567 x 13% = 69,364 (PAGE 85)
43000	0000	41000	Total: Revenue From Local	708,655		533,568		
43000			Total: Total Ed. Tech. Debt	969,836		778,719		

**State of New Mexico  
Public School Operating Budget  
Expenditure**

Budget Name: School of Knowledge										
FD	FN	OBJ	JOB	Description	2013-2014 Estimated Amount	Estimated FTE	Comments	2014-2015 Projected Amount	Projected FTE	Comments
11000				Operational:	Budgeted amounts approved by School Budget					
11000	1000	Direct Instruction								
11000	1000	51000		Personnel Services - Compensation						
11000	1000	51100	1411	Salaries Expense: Teachers- 1-12	928,431	19.75	Object Code 51100 "Salary Expense" An FTE should be included	764,490	15.00	Object Code 51100 "Salary Expense" An FTE should be included
11000	1000	51100	1412	Salaries Expense: Teachers- Spec Ed	162,950	3.00		162,953	3.00	An FTE should be included
11000	1000	51100	1413	Salaries Expense: Teachers-ECE	98,430	2.50		76,031	2.00	
11000	1000	51100	1414	Salaries Expense: Teachers-Preschool	22,615	0.50		22,616	0.50	
11000	1000	51100	1415	Salaries Expense: Teachers-Vocational	70,311	1.43		70,312	1.43	
11000	1000	51100	1416	Salaries Expense: Teachers-Other	211,413	4.00		162,174	3.00	
11000	1000	51100	1422	Salaries Expense: Teachers-Special Education Gifted	30,000	1.00		35,000	1.00	
11000	1000	51100	1610	Salaries Expense: Substitutes Professional Development	0	0.00		10,000	0.00	Do not Include an FTE for the following: Substitute Job Class 1610, 1611, and 1612.
11000	1000	51100	1611	Salaries Expense: Substitutes-Sick	21,239	0.00		20,000	0.00	Do not Include an FTE for Substitute Job Class 1610, 1611, 1612 and 1613
11000	1000	51100	1612	Salaries Expense: Substitutes-Other Leave	20,000	0.00		20,000	0.00	
11000	1000	51100	1711	Salaries Expense: Instructional Assistants-Grades 1-12	35,890	1.50	FTE Allowed	35,892	1.50	FTE Allowed
11000	1000	51200	1411	Overtime Expense: Teachers-Grades 1- 12	32,400	0.00	Object Code 51200 "Overtime"	32,400	0.00	Object Code 51200 "Overtime"
11000	1000	51200	1618	Overtime Expense: Athletics Salaries	58,000	0.00	No FTE is Allowed	58,000	0.00	No FTE is Allowed
11000	1000	51300	1624	Additional Compensation: Activities	6,500	0.00		6,500	0.00	
11000	1000	51300	1711	Additional Compensation: Instructional Assistants	0	0	Object Code 51300 "Additional Compensation" No FTE is Allowed	5,000	0.00	Object Code 51300 "Additional Compensation" No FTE is Allowed
11000	1000	51000		Total: Personnel Services -	1,698,179	33.68		1,481,368	27.43	
11000	1000	52000		Personnel Services - Employee Benefits						
11000	1000	52111	0000	Educational Retirement	193,354	0.00		179,037	0.00	
11000	1000	52112	0000	ERA - Retiree Health	21,577	0.00		17,792	0.00	
11000	1000	52210	0000	FICA Payments	99,514	0.00		94,391	0.00	
11000	1000	52220	0000	Medicare Payments	23,274	0.00		22,075	0.00	
11000	1000	52311	0000	Health and Medical Premiums	181,594	0.00		161,672	0.00	
11000	1000	52312	0000	Life	2,460	0.00		2,196	0.00	
11000	1000	52313	0000	Dental	11,275	0.00		10,301	0.00	
11000	1000	52314	0000	Vision	1,853	0.00		1,852	0.00	
11000	1000	52315	0000	Disability	2,197	0.00		2,524	0.00	
11000	1000	52500	0000	Unemployment Compensation	24,044	0.00		25,245	0.00	
11000	1000	52710	0000	Workers Compensation Premium	13,369	0.00		15,645	0.00	
11000	1000	52720	0000	Workers Compensation Employer's Fee	431	0.00		430	0.00	
11000	1000	52000		Total: Personnel Services - Employee	574,942	0.00		533,160	0.00	
11000	1000	53000		Purchased Professional and Technical						
11000	1000	53330	0000	Professional Development	1,417	0.00		1,500	0.00	
11000	1000	53711	0000	Other Charges	9,605	0.00		9,600	0.00	
11000	1000	53000		Total: Purchased Professional and	11,022	0.00		11,100	0.00	
11000	1000	55000		Other Purchased Services						
11000	1000	55813	0000	Employee Travel - Non-Teachers	1,321	0.00		1,350	0.00	
11000	1000	55817	0000	Student Travel	74,199	0.00		74,200	0.00	
11000	1000	55819	0000	Employee Travel - Teachers	3,733	0.00		3,750	0.00	
11000	1000	55914	0000	Contracts - Interagency	975	0.00		975	0.00	
11000	1000	55915	0000	Other Contract Services	13,449	0.00		13,500	0.00	
11000	1000	55000		Total: Other Purchased Services	93,677	0.00		93,775	0.00	
11000	1000	56000		Supplies						
11000	1000	56112	0000	Other Textbooks	6,535	0.00		6,500	0.00	
11000	1000	56113	0000	Software	0	0.00		97,540	0.00	
11000	1000	56118	0000	General Supplies and Materials	27,650	0.00		27,000	0.00	
11000	1000	56000		Total: Supplies	34,185	0.00		131,040	0.00	
11000	1000	57000		Property						
11000	1000	57332	0000	Supply Assets (\$5,000 or less)	15,360	0.00		15,360	0.00	
11000	1000	57000		Total: Property	15,360	0.00		15,360	0.00	
11000	1000			Total: Instruction	2,427,365	33.68		2,265,803	27.43	
11000	2100	Support Services - Students								
11000	2100	51000		Personnel Services - Compensation						
11000	2100	51100	1214	Salaries Expense: Guidance Counselors/Social Workers	99,096	1.50	Object Code 51100 "Salary Expense" An FTE should be included	99,098	1.50	Object Code 51100 "Salary Expense" An FTE should be included
11000	2100	51100	1215	Salaries Expense: Registered Nurses	46,099	1.00		46,100	1.00	An FTE should be included
11000	2100	51100	1218	Salaries Expense: School/Student	21,000	1.00		0	0.00	
11000	2100	51100	1612	Salaries Expense: Substitutes-Other Leave	280	0.00	Object Code 51200 "Overtime" No FTE is Allowed	280	0.00	Object Code 51200 "Overtime" No FTE is Allowed



**State of New Mexico  
Public School Operating Budget  
Expenditure**

Budget Name: School of Knowledge										
FD	FN	OBJ	JOB	Description	2013-2014 Estimated Amount	Estimated FTE	Comments	2014-2015 Projected Amount	Projected FTE	Comments
11000	2100	51300	1218	Additional Compensation: School/Student Support	62	0.00	Object Code 51300 "Additional Compensation" No FTE is Allowed	100	0.00	Object Code 51300 "Additional Compensation" No FTE is Allowed
11000	2100	51000		<b>Total: Personnel Services -</b>	<b>166,537</b>	<b>3.50</b>		<b>145,578</b>	<b>2.50</b>	
11000	2100	52000		Personnel Services - Employee Benefits						
11000	2100	52111	0000	Educational Retirement	19,399	0.00		17,915	0.00	
11000	2100	52112	0000	ERA - Retiree Health	2,165	0.00		1,888	0.00	
11000	2100	52210	0000	FICA Payments	9,619	0.00		9,002	0.00	
11000	2100	52220	0000	Medicare Payments	2,250	0.00		2,105	0.00	
11000	2100	52311	0000	Health and Medical Premiums	26,994	0.00		23,435	0.00	
11000	2100	52312	0000	Life	252	0.00		216	0.00	
11000	2100	52313	0000	Dental	1,070	0.00		974	0.00	
11000	2100	52314	0000	Vision	309	0.00		204	0.00	
11000	2100	52315	0000	Disability	394	0.00		505	0.00	
11000	2100	52710	0000	Workers Compensation Premium	1,881	0.00		1,641	0.00	
11000	2100	52720	0000	Workers Compensation Employer's Fee	33	0.00		26	0.00	
11000	2100	52000		<b>Total: Personnel Services - Employee</b>	<b>64,366</b>	<b>0.00</b>		<b>57,911</b>	<b>0.00</b>	
11000	2100	53000		Purchased Professional and Technical						
11000	2100	53212	0000	Speech Therapists - Contracted	61,885	0.00		76,885	0.00	
11000	2100	53213	0000	Occupational Therapists - Contracted	13,375	0.00		33,375	0.00	
11000	2100	53214	0000	Therapists - Contracted	16,238	0.00		33,738	0.00	
11000	2100	53215	0000	Psychologists/Counselors - Contracted	31,727	0.00		31,727	0.00	
11000	2100	53330	0000	Professional Development	180	0.00		200	0.00	
11000	2100	53414	0000	Other Services	288	0.00		300	0.00	
11000	2100	53000		<b>Total: Purchased Professional and</b>	<b>123,693</b>	<b>0.00</b>		<b>176,225</b>	<b>0.00</b>	
11000	2100	55000		Other Purchased Services						
11000	2100	55813	0000	Employee Travel - Non-Teachers	805	0.00		800	0.00	
11000	2100	55818	0000	Other Travel - Non-Employees	85	0.00		85	0.00	
11000	2100	55000		<b>Total: Other Purchased Services</b>	<b>890</b>	<b>0.00</b>		<b>885</b>	<b>0.00</b>	
11000	2100	56000		Supplies						
11000	2100	56118	0000	General Supplies and Materials	1,580	0.00		1,580	0.00	
11000	2100	56000		<b>Total: Supplies</b>	<b>1,580</b>	<b>0.00</b>		<b>1,580</b>	<b>0.00</b>	
11000	2100	57000		Property						
11000	2100	57332	0000	Supply Assets (\$5,000 or less)	0	0.00		2,500	0.00	
11000	2100	57000		<b>Total: Property</b>	<b>0</b>	<b>0.00</b>		<b>2,500</b>	<b>0.00</b>	
11000	2200			<b>Support Services - Instruction</b>						
11000	2200	51000		Personnel Services - Compensation						
11000	2200	51100	1212	Salaries Expense: Library/Media	50,101	1.00	Object Code 51100 "Salary Expense" An FTE should be included	50,102	1.00	Object Code 51100 "Salary Expense" An FTE should be included
11000	2200	51100	1213	Salaries Expense: Library/Media Assistants	30,182	1.00		30,183	1.00	Object Code 51100 "Salary Expense" An FTE should be included
11000	2200	51000		<b>Total: Personnel Services -</b>	<b>80,283</b>	<b>2.00</b>		<b>80,285</b>	<b>2.00</b>	
11000	2200	52000		Personnel Services - Employee Benefits						
11000	2200	52111	0000	Educational Retirement	9,354	0.00		9,354	0.00	
11000	2200	52112	0000	ERA - Retiree Health	1,044	0.00		1,044	0.00	
11000	2200	52210	0000	FICA Payments	4,978	0.00		4,978	0.00	
11000	2200	52220	0000	Medicare Payments	1,164	0.00		1,164	0.00	
11000	2200	52312	0000	Life	144	0.00		144	0.00	
11000	2200	52314	0000	Vision	76	0.00		76	0.00	
11000	2200	52315	0000	Disability	137	0.00		137	0.00	
11000	2200	52500	0000	Unemployment Compensation	910	0.00		910	0.00	
11000	2200	52710	0000	Workers Compensation Premium	20	0.00		20	0.00	
11000	2200	52720	0000	Workers Compensation Employer's Fee	0	0.00		0	0.00	
11000	2200	52000		<b>Total: Personnel Services - Employee</b>	<b>17,827</b>	<b>0.00</b>		<b>17,827</b>	<b>0.00</b>	
11000	2200	53000		Purchased Professional and Technical						
11000	2200	53330	0000	Professional Development	925	0.00		925	0.00	
11000	2200	53000		<b>Total: Purchased Professional and</b>	<b>925</b>	<b>0.00</b>		<b>925</b>	<b>0.00</b>	
11000	2200	55000		Other Purchased Services						
11000	2200	55813	0000	Employee Travel - Non-Teachers	890	0.00		890	0.00	
11000	2200	55000		<b>Total: Other Purchased Services</b>	<b>890</b>	<b>0.00</b>		<b>890</b>	<b>0.00</b>	
11000	2200	56000		Supplies						
11000	2200	56113	0000	Software	0	0.00		98,171	0.00	
11000	2200	56114	0000	Library And Audio-Visual	1,250	0.00		1,250	0.00	
11000	2200	56118	0000	General Supplies and Materials	306	0.00		310	0.00	
11000	2200	56000		<b>Total: Supplies</b>	<b>1,556</b>	<b>0.00</b>		<b>99,731</b>	<b>0.00</b>	
11000	2200	57000		Property						
11000	2200	57332	0000	Supply Assets (\$5,000 or less)	0	0.00		2,500	0.00	
11000	2200	57000		<b>Total: Property</b>	<b>0</b>	<b>0.00</b>		<b>2,500</b>	<b>0.00</b>	
11000	2300			<b>Support Services - General Administration</b>						
11000	2300	51000		Personnel Services - Compensation						
11000	2300	51100	1111	Salaries Expense: Superintendent	92,000	1.00	Object Code 51100 "Salary Expense" An FTE should be included	92,001	1.00	Object Code 51100 "Salary Expense" An FTE should be included
11000	2300	51100	1114	Salaries Expense: Administrative Assistants	39,512	1.00		39,513	1.00	Object Code 51100 "Salary Expense" An FTE should be included
11000	2300	51100	1800	Salaries Expense: Board Members	0	0.00	No FTE is Required for Board Members	0	0.00	No FTE is Required for Board Members
11000	2300	51300	1114	Additional Compensation: Administrative Assistants	4,346	0.00	Object Code 51300 "Additional Compensation" No FTE is Allowed	4,500	0.00	Object Code 51300 "Additional Compensation" No FTE is Allowed

**State of New Mexico  
Public School Operating Budget  
Expenditure**

Budget Name: School of Knowledge										
FD	FN	OBJ	JOB	Description	2013-2014 Estimated Amount	Estimated FTE	Comments	2014-2015 Projected Amount	Projected FTE	Comments
11000	2300	51000		<b>Total: Personnel Services -</b>	<b>135,858</b>	<b>2.00</b>		<b>136,014</b>	<b>2.00</b>	
11000	2300	52000		Personnel Services - Employee Benefits						
11000	2300	52111	0000	Educational Retirement	15,790	0.00		15,790	0.00	
11000	2300	52112	0000	ERA - Retiree Health	1,762	0.00		1,762	0.00	
11000	2300	52210	0000	FICA Payments	8,504	0.00		8,504	0.00	
11000	2300	52220	0000	Medicare Payments	1,988	0.00		1,988	0.00	
11000	2300	52311	0000	Health and Medical Premiums	14,660	0.00		14,660	0.00	
11000	2300	52312	0000	Life	144	0.00		144	0.00	
11000	2300	52313	0000	Dental	863	0.00		863	0.00	
11000	2300	52314	0000	Vision	212	0.00		212	0.00	
11000	2300	52315	0000	Disability	470	0.00		470	0.00	
11000	2300	52710	0000	Workers Compensation Premium	1,259	0.00		1,260	0.00	
11000	2300	52720	0000	Workers Compensation Employer's Fee	52	0.00		52	0.00	
11000	2300	52000		<b>Total: Personnel Services - Employee</b>	<b>45,704</b>	<b>0.00</b>		<b>45,705</b>	<b>0.00</b>	
11000	2300	53000		Purchased Professional and Technical						
11000	2300	53330	0000	Professional Development	2,135	0.00		2,135	0.00	
11000	2300	53411	0000	Auditing	8,098	0.00		20,000	0.00	
11000	2300	53412	0000	Bond/Board Elections	18,735	0.00		0	0.00	
11000	2300	53413	0000	Legal	73,083	0.00		71,664	0.00	
11000	2300	53414	0000	Other Services	20,844	0.00		25,000	0.00	
11000	2300	53711	0000	Other Charges	8,269	0.00		8,292	0.00	
11000	2300	53712	0000	County Tax Collection Costs	520	0.00	Budget 1% of Ad Valorem Taxes Example 51,998 x 1% = 520	539	0.00	Budget 1% of Ad Valorem Taxes Example 53,823 x 1% = 539
										REFER TO PAGE 45 FOR AD VALOREM TAX AMOUNT
11000	2300	53000		<b>Total: Purchased Professional and</b>	<b>131,684</b>	<b>0.00</b>		<b>127,630</b>	<b>0.00</b>	
11000	2300	55000		Other Purchased Services						
11000	2300	55400	0000	Advertising	2,500	0.00		2,500	0.00	
11000	2300	55811	0000	Board Travel	14,407	0.00		26,940	0.00	
11000	2300	55812	0000	Board Training	3,793	0.00		3,795	0.00	
11000	2300	55813	0000	Employee Travel - Non-Teachers	4,368	0.00		4,370	0.00	
11000	2300	55914	0000	Contracts - Interagency	10,276	0.00		10,276	0.00	
11000	2300	55000		<b>Total: Other Purchased Services</b>	<b>35,344</b>	<b>0.00</b>		<b>47,881</b>	<b>0.00</b>	
11000	2300	56000		Supplies						
11000	2300	56115	0000	Board Expenses	446	0.00		446	0.00	
11000	2300	56118	0000	General Supplies and Materials	13,068	0.00		13,068	0.00	
11000	2300	56000		<b>Total: Supplies</b>	<b>13,514</b>	<b>0.00</b>		<b>13,514</b>	<b>0.00</b>	
11000	2300	57000		Property						
11000	2300	57332	0000	Supply Assets (\$5,000 or less)	588	0.00		2,500	0.00	
11000	2300	57000		<b>Total: Property</b>	<b>588</b>	<b>0.00</b>		<b>2,500</b>	<b>0.00</b>	
11000	2400			<b>Support Services - School Administration</b>						
11000	2400	51000		Personnel Services - Compensation						
11000	2400	51100	1112	Salaries Expense: Principals	150,905	2.00	Object Code 51100 "Salary Expense" An FTE should be included	150,907	2.00	Object Code 51100 "Salary Expense" An FTE should be included
11000	2400	51100	1211	Salaries Expense: Coordinator	30,805	0.50		30,806	0.50	
11000	2400	51100	1217	Salaries Expense: Secretarial	224,965	7.50		224,965	7.50	
11000	2400	51300	1217	Additional Compensation: Secretarial/Clerical/Technical Assistants	100	0.00	Object Code 51300 "Additional Compensation" No FTE is Allowed	100	0.00	Object Code 51300 "Additional Compensation" No FTE is Allowed
11000	2400	51000		<b>Total: Personnel Services -</b>	<b>406,775</b>	<b>10.00</b>		<b>406,778</b>	<b>10.00</b>	
11000	2400	52000		Personnel Services - Employee Benefits						
11000	2400	52111	0000	Educational Retirement	41,395	0.00		47,379	0.00	
11000	2400	52112	0000	ERA - Retiree Health	4,619	0.00		5,287	0.00	
11000	2400	52210	0000	FICA Payments	23,797	0.00		25,215	0.00	
11000	2400	52220	0000	Medicare Payments	5,566	0.00		5,897	0.00	
11000	2400	52311	0000	Health and Medical Premiums	52,348	0.00		57,250	0.00	
11000	2400	52312	0000	Life	726	0.00		726	0.00	
11000	2400	52313	0000	Dental	3,241	0.00		3,906	0.00	
11000	2400	52314	0000	Vision	760	0.00		850	0.00	
11000	2400	52315	0000	Disability	917	0.00		917	0.00	
11000	2400	52710	0000	Workers Compensation Premium	4,595	0.00		4,595	0.00	
11000	2400	52720	0000	Workers Compensation Employer's Fee	92	0.00		92	0.00	
11000	2400	52000		<b>Total: Personnel Services - Employee</b>	<b>138,056</b>	<b>0.00</b>		<b>152,114</b>	<b>0.00</b>	
11000	2400	53000		Purchased Professional and Technical						
11000	2400	53330	0000	Professional Development	1,350	0.00		1,350	0.00	
11000	2400	53711	0000	Other Charges	50	0.00		50	0.00	
11000	2400	53000		<b>Total: Purchased Professional and</b>	<b>1,400</b>	<b>0.00</b>		<b>1,400</b>	<b>0.00</b>	
11000	2400	55000		Other Purchased Services						
11000	2400	55813	0000	Employee Travel - Non-Teachers	4,428	0.00		4,500	0.00	
11000	2400	56000		<b>Total: Other Purchased Services</b>	<b>4,428</b>	<b>0.00</b>		<b>4,500</b>	<b>0.00</b>	
11000	2400	56000		Supplies						
11000	2400	56118	0000	General Supplies and Materials	6,270	0.00		6,270	0.00	
11000	2400	56000		<b>Total: Supplies</b>	<b>6,270</b>	<b>0.00</b>		<b>6,270</b>	<b>0.00</b>	
11000	2400	57000		Property						
11000	2400	57332	0000	Supply Assets (\$5,000 or less)	720	0.00		2,500	0.00	

**State of New Mexico  
Public School Operating Budget  
Expenditure**

Budget Name: School of Knowledge										
FD	FN	OBJ	JOB	Description	2013-2014 Estimated Amount	Estimated FTE	Comments	2014-2015 Projected Amount	Projected FTE	Comments
11000	2400	57000		<b>Total: Property</b>	720	0.00		2,500	0.00	
11000	2500			<b>Central Services</b>						
11000	2500	51000		Personnel Services - Compensation						
11000	2500	51100	1115	Salaries Expense: Assoc. Supt.-	60,164	1.00	Object Code 51100 "Salary Expense" An FTE should be included	60,165	1.00	Object Code 51100 "Salary Expense" An FTE should be included
11000	2500	51100	1220	Salaries Expense: Business Office Support	58,554	2.00		58,556	2.00	
11000	2500	51000		<b>Total: Personnel Services -</b>	118,718	3.00		118,721	3.00	
11000	2500	52000		Personnel Services - Employee Benefits						
11000	2500	52111	0000	Educational Retirement	13,344	0.00		13,344	0.00	
11000	2500	52112	0000	ERA - Retiree Health	1,490	0.00		1,490	0.00	
11000	2500	52210	0000	FICA Payments	7,273	0.00		7,273	0.00	
11000	2500	52220	0000	Medicare Payments	1,701	0.00		1,701	0.00	
11000	2500	52311	0000	Health and Medical Premiums	25,040	0.00		25,040	0.00	
11000	2500	52312	0000	Life	222	0.00		222	0.00	
11000	2500	52313	0000	Dental	1,461	0.00		1,461	0.00	
11000	2500	52314	0000	Vision	310	0.00		310	0.00	
11000	2500	52315	0000	Disability	437	0.00		437	0.00	
11000	2500	52710	0000	Workers Compensation Premium	1,500	0.00		1,500	0.00	
11000	2500	52720	0000	Workers Compensation Employer's Fee	28	0.00		28	0.00	
11000	2500	52000		<b>Total: Personnel Services - Employee</b>	52,806	0.00		52,806	0.00	
11000	2500	53000		Purchased Professional and Technical						
11000	2500	53330	0000	Professional Development	920	0.00		920	0.00	
11000	2500	53711	0000	Other Charges	148	0.00		150	0.00	
11000	2500	53000		<b>Total: Purchased Professional and</b>	1,068	0.00		1,070	0.00	
11000	2500	55000		Other Purchased Services						
11000	2500	55813	0000	Employee Travel - Non-Teachers	2,355	0.00		2,355	0.00	
11000	2500	55000		<b>Total: Other Purchased Services</b>	2,355	0.00		2,355	0.00	
11000	2500	56000		Supplies						
11000	2500	56113	0000	Software	4,900	0.00		5,000	0.00	
11000	2500	56118	0000	General Supplies and Materials	2,405	0.00		2,405	0.00	
11000	2500	56000		<b>Total: Supplies</b>	7,305	0.00		7,405	0.00	
11000	2500	57000		Property						
11000	2500	57331	0000	Fixed Assets (more than \$5,000)	0	0.00		0	0.00	
11000	2500	57332	0000	Supply Assets (\$5,000 or less)	678	0.00		678	0.00	
11000	2500	57000		<b>Total: Property</b>	678	0.00		678	0.00	
11000	2600			<b>Operation of Maintenance &amp; Plant</b>						
11000	2600	51000		Personnel Services - Compensation						
11000	2600	51100	1219	Salaries Expense: Duty Personnel	4,796	0.13	Object Code 51100 "Salary Expense" An FTE should be included	4,796	0.13	Object Code 51100 Salary Expense An FTE should be included
11000	2600	51100	1611	Salaries Expense: Sub Sick Leave	0	0.00		0	0.00	
11000	2600	51100	1612	Salaries Expense: Sub Other Leave	0	0.00		0	0.00	
11000	2600	51100	1614	Salaries Expense: Maintenance	67,485	2.00		67,487	2.00	
11000	2600	51100	1615	Salaries Expense: Custodial	115,717	4.60		115,723	4.60	
11000	2600	51300	1615	Additional Compensation: Custodial	814	0.00		1,000	0.00	
11000	2600	51000		<b>Total: Personnel Services -</b>	188,812	6.73		189,006	6.73	
11000	2600	52000		Personnel Services - Employee Benefits						
11000	2600	52111	0000	Educational Retirement	21,095	0.00		21,100	0.00	
11000	2600	52112	0000	ERA - Retiree Health	2,355	0.00		2,375	0.00	
11000	2600	52210	0000	FICA Payments	10,648	0.00		11,754	0.00	
11000	2600	52220	0000	Medicare Payments	2,490	0.00		2,495	0.00	
11000	2600	52311	0000	Health and Medical Premiums	31,288	0.00		31,288	0.00	
11000	2600	52312	0000	Life	498	0.00		498	0.00	
11000	2600	52313	0000	Dental	1,977	0.00		1,977	0.00	
11000	2600	52314	0000	Vision	451	0.00		451	0.00	
11000	2600	52315	0000	Disability	491	0.00		491	0.00	
11000	2600	52710	0000	Workers Compensation Premium	2,030	0.00		2,030	0.00	
11000	2600	52720	0000	Workers Compensation Employer's Fee	92	0.00		92	0.00	
11000	2600	52000		<b>Total: Personnel Services - Employee</b>	73,415	0.00		74,551	0.00	
11000	2600	53000		Purchased Professional and Technical						
11000	2600	53711	0000	Other Charges	0	0.00		0	0.00	
11000	2600	53000		<b>Total: Purchased Professional and</b>	0	0.00		0	0.00	
11000	2600	54000		Purchased Property Services						
11000	2600	54311	0000	Maintenance & Repair -	180	0.00		2,000	0.00	
11000	2600	54312	0000	Maintenance & Repair - Buildings and	355	0.00		2,000	0.00	
11000	2600	54313	0000	Maintenance & Repair - Vehicles	2,945	0.00		3,500	0.00	
11000	2600	54411	0000	Electricity	102,426	0.00		102,500	0.00	
11000	2600	54412	0000	Natural Gas (Buildings)	89,127	0.00		89,130	0.00	
11000	2600	54413	0000	Propane/Butane (Buildings)	67,240	0.00		67,240	0.00	
11000	2600	54414	0000	Other Energy (Buildings)	0	0.00		4,537	0.00	
11000	2600	54415	0000	Water/Sewage	26,518	0.00		26,520	0.00	
11000	2600	54416	0000	Communication Services	118,238	0.00		118,238	0.00	
11000	2600	54620	0000	Rental - Equipment and Vehicles	2,873	0.00		3,000	0.00	
11000	2600	54000		<b>Total: Purchased Property Services</b>	409,902	0.00		418,565	0.00	
11000	2600	55000		Other Purchased Services						
11000	2600	55200	0000	Property/Liability Insurance	152,332	0.00		152,332	0.00	
11000	2600	55813	0000	Employee Travel - Non-Teachers	2,725	0.00		2,725	0.00	
11000	2600	55000		<b>Total: Other Purchased Services</b>	155,057	0.00		155,057	0.00	
11000	2600	56000		Supplies						
11000	2600	56118	0000	General Supplies and Materials	718	0.00		1,000	0.00	
11000	2600	56000		<b>Total: Supplies</b>	718	0.00		1,000	0.00	
11000	2600	57000		Property						
11000	2600	57332	0000	Fixed Assets (more than \$5,000)	406,404	0.00		295,458	0.00	
11000	2600	57000		<b>Total: Property</b>	406,404	0.00		295,458	0.00	
11000	2700			<b>Student Transportation</b>						
11000	2700	57000		Property						

**State of New Mexico  
Public School Operating Budget  
Expenditure**

Budget Name: School of Knowledge										
FD	FN	OBJ	JOB	Description	2013-2014 Estimated Amount	Estimated FTE	Comments	2014-2015 Projected Amount	Projected FTE	Comments
11000	2700	57332	0000	Supply Assets (\$5,000 or less)	1,500	0.00		830	0.00	
11000	2700	57000		<b>Total: Property</b>	1,500	0.00		830	0.00	
11000	2900			<b>Other Support Services</b>						
11000	2900	58000		Debt Service and Miscellaneous						
11000	2900	58213	0000	Emergency Reserve	0	0.00	For 2013-2014 Do not budget an amount for Emergency Reserve	0	0.00	22-8-41B - A school district may budget an amount not to exceed 5% of the proposed operational expenditures  Example - Total Proposed Expenditures 4,864,449 x 5% = 243,222. Note: To transfer the amount budgeted for emergency reserve requires a letter to be submitted to PED cabinet secretary for permission and approval.  This school district has applied for supplemental emergency funding and is not eligible to budget an amount in Emergency Reserve.
11000	2900	58218	0000	75% June Credit	0	0.00	For 2013-2014 do not budget an amount for the 75% June Credit.	9,058	0.00	Enter the amount from the Form 930F June 2013 Credit.  THIS IS THE SAME AMOUNT AS PAGE 51 - OBJECT CODE 11112
11000	2900	58219		Payment for State Match - Medicaid	878	0.00	Budget 25% of 25153.0000.44301 3,510 x 25% = 878	1,250	0.00	Budget 25% of 25153.0000.44301 5,000 x 25% = 1,250 REFER TO PAGE 47 FUND 25153
11000	2900	58000		<b>Total: Debt Service and</b>	878	0.00		10,308	0.00	
11000	2000			<b>Total: Support Services</b>	2,798,504	27.23		2,861,553	26.23	
11000	3000			Operation of Non-Instructional Services						
11000	3100	53000		Purchased Professional and Technical						
11000	3100	53711	0000	Other Charges	1,548	0.00		1,550	0.00	
11000	3100	53000		<b>Total: Purchased Professional and</b>	1,548	0.00		1,550	0.00	
11000	3100			<b>Food Services</b>						
11000	3100	56000		Supplies						
11000	3100	56116	0000	Food	68,601	0.00		11,001	0.00	
11000	3100	56117	0000	Non-Food	7,462	0.00		10,000	0.00	
11000	3100	56000		<b>Total: Supplies</b>	76,063	0.00		21,001	0.00	
11000	3300			<b>Community Services</b>						
11000	3000			<b>Total: Operation of Non-Instructional</b>	77,611	0.00		11,550	0.00	
11000	4000			<b>Capital Outlay</b>						
11000				<b>Total: Operational</b>	5,303,480	60.91		5,149,907	53.66	
12000				<b>Teachergage</b>						
12000	2600			<b>Operation of Maintenance &amp; Plant</b>						
12000	2600	54000		Purchased Property Services						
12000	2600	54312	0000	Maintenance & Repair - Buildings and	5,580	0.00		9,100	0.00	
12000	2600	54000		<b>Total: Purchased Property Services</b>	5,580	0.00		9,100	0.00	
12000	2600	55000		Other Purchased Services						
12000	2600	55915	0000	Other Contract Services	718	0.00		0	0.00	
12000	2600	55000		<b>Total: Other Purchased Services</b>	718	0.00		0	0.00	
12000	2600	56000		Supplies						
12000	2600	56118	0000	General Supplies and Materials	1,103	0.00		1,500	0.00	
12000	2600	56000		<b>Total: Supplies</b>	1,103	0.00		1,500	0.00	
12000	2600	57000		Property						
12000	2600	57332	0000	Supply Assets (\$5,000 or less)	467	0.00		2,500	0.00	
12000	2600	57000		<b>Total: Property</b>	467	0.00		2,500	0.00	
12000	2000			<b>Total: Support Services</b>	7,858	0.00		13,100	0.00	
12000	4000			<b>Capital Outlay</b>						
12000	4000	54000		Purchased Property Services						
12000	4000	54500	0000	Construction Services	0	0.00		21,168	0.00	

**State of New Mexico  
Public School Operating Budget  
Expenditure**

Budget Name: School of Knowledge										
FD	FN	OBJ	JOB	Description	2013-2014 Estimated Amount	Estimated FTE	Comments	2014-2015 Projected Amount	Projected FTE	Comments
12000	4000	54000		Total: Purchased Property Services	0	0.00		21,168	0.00	
12000	4000			Total: Capital Outlay	0	0.00		21,168	0.00	
12000				Total: Teacherage	7,868	0.00		34,268	0.00	
<b>13000 Pupil Transportation Budgeted amounts approved by Transportation</b>										
<b>13000 2700 Student Transportation</b>										
13000	2700	51000		Personnel Services - Compensation						
13000	2700	51100	1611	Salaries Expense: Substitutes-Sick	1,351	0.00	No FTE is Allowed Object Code 51100 "Salary Expense" An FTE should be included	1,350	0.00	No FTE is Allowed Object Code 51100 "Salary Expense" An FTE should be included
13000	2700	51100	1622	Salaries Expense: Bus Drivers	62,090	4.00		62,090	4.00	
13000	2700	51000		Total: Personnel Services -	63,441	4.00		63,440	4.00	
13000	2700	52000		Personnel Services - Employee Benefits						
13000	2700	52111	0000	Educational Retirement	7,233	0.00		7,234	0.00	
13000	2700	52112	0000	ERA - Retiree Health	807	0.00		808	0.00	
13000	2700	52210	0000	FICA Payments	3,099	0.00		3,100	0.00	
13000	2700	52220	0000	Medicare Payments	725	0.00		726	0.00	
13000	2700	52311	0000	Health and Medical Premiums	29,815	0.00		29,815	0.00	
13000	2700	52312	0000	Life	288	0.00		288	0.00	
13000	2700	52313	0000	Dental	1,618	0.00		1,376	0.00	
13000	2700	52314	0000	Vision	358	0.00		332	0.00	
13000	2700	52315	0000	Disability	63	0.00		63	0.00	
13000	2700	52710	0000	Workers Compensation Premium	1,542	0.00		713	0.00	
13000	2700	52720	0000	Workers Compensation Employer's Fee	53	0.00		37	0.00	
13000	2700	52000		Total: Personnel Services - Employee	45,601	0.00		44,492	0.00	
13000	2700	54000		Purchased Property Services						
13000	2700	54620	0000	Rental - Equipment and Vehicles	40,626	0.00		40,626	0.00	
13000	2700	54000		Total: Purchased Property Services	40,626	0.00		40,626	0.00	
13000	2700	55000		Other Purchased Services						
13000	2700	55111	0000	Transportation Per-Capita Feeders	6,530	0.00		5,186	0.00	
13000	2700	55112	0000	Transportation Contractors	185,561	0.00		164,397	0.00	
13000	2700	55200	0000	Property/Liability Insurance	8,451	0.00		7,678	0.00	
13000	2700	55813	0000	Employee Travel - Non-Teachers	360	0.00		360	0.00	
13000	2700	55916	0000	Bus Inspections	875	0.00		875	0.00	
13000	2700	55000		Total: Other Purchased Services	201,777	0.00		178,496	0.00	
13000	2700	56000		Supplies						
13000	2700	56118	0000	General Supplies and Materials	2,135	0.00		0	0.00	
13000	2700	56000		Total: Supplies	2,135	0.00		0	0.00	
13000	2000			Total: Support Services	353,580	4.00		327,054	4.00	
13000				Total: Pupil Transportation	353,580	4.00		327,054	4.00	
<b>14000 Instructional Materials Budgeted amounts approved by Instructional Materials</b>										
<b>14000 1000 Direct Instruction</b>										
14000	1000	56000		Supplies						
14000	1000	56107	0000	Instructional Materials Credit - 50%	17,464	0.00		26,299	0.00	
14000	1000	56108	0000	Instructional Materials Credit - 25% of	3,765	0.00		18,658	0.00	
14000	1000	56000		Total: Supplies	21,229	0.00		44,957	0.00	
14000	1000			Total: Instruction	21,229	0.00		44,957	0.00	
<b>14000 2200 Support Services - Instruction</b>										
14000	2200	56000		Supplies						
14000	2200	56114	0000	Library And Audio-Visual	1,350	0.00		0	0.00	
14000	2200	56000		Total: Supplies	1,350	0.00		0	0.00	
14000	2000			Total: Support Services	1,350	0.00		0	0.00	
14000				Total: Total Instructional Materials	22,579	0.00		44,957	0.00	
<b>21000 Food Services Budgeted amounts approved by School Budget</b>										
<b>21000 3100 Food Services</b>										
21000	3000			Operation of Non-Instructional Services						
21000	3100	51000		Personnel Services - Compensation						
21000	3100	51100	1611	Salaries Expense: Substitutes-Sick	4,903	0.00	No FTE is Allowed	5,000	0.00	No FTE is Allowed
21000	3100	51100	1612	Salaries Expense: Substitutes-Other	455	0.00	No FTE is Allowed	500	0.00	No FTE is Allowed
21000	3100	51100	1617	Salaries Expense: Food Service	111,285	5.75	Object Code 51100 "Salary Expense" An FTE should be included	103,997	5.75	Object Code 51100 "Salary Expense" An FTE should be included
21000	3100	51000		Total: Personnel Services -	116,643	5.75		109,497	5.75	
21000	3100	52000		Personnel Services - Employee Benefits						
21000	3100	52111	0000	Educational Retirement	11,966	0.00		13,749	0.00	
21000	3100	52112	0000	ERA - Retiree Health	1,335	0.00		1,534	0.00	
21000	3100	52210	0000	FICA Payments	6,419	0.00		7,317	0.00	
21000	3100	52220	0000	Medicare Payments	1,494	0.00		1,711	0.00	
21000	3100	52311	0000	Health and Medical Premiums	25,741	0.00		38,175	0.00	
21000	3100	52312	0000	Life	360	0.00		432	0.00	
21000	3100	52313	0000	Dental	1,428	0.00		1,644	0.00	
21000	3100	52314	0000	Vision	419	0.00		398	0.00	
21000	3100	52315	0000	Disability	387	0.00		516	0.00	
21000	3100	52710	0000	Workers Compensation Premium	1,335	0.00		1,335	0.00	
21000	3100	52720	0000	Workers Compensation Employer's Fee	64	0.00		54	0.00	
21000	3100	52000		Total: Personnel Services - Employee	50,948	0		66,866	0	
21000	3100	53000		Purchased Professional and Technical						

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Budget Name: School of Knowledge										
FD	FN	OBJ	JOB	Description	2013-2014 Estimated Amount	Estimated FTE	Comments	2014-2015 Projected Amount	Projected FTE	Comments
21000	3100	53711	0000	Other Charges	0	0.00		0	0.00	
21000	3100	53000		Total: Purchased Professional and	0	0.00		0	0.00	
21000	3100	55000		Other Purchased Services						
21000	3100	55813	0000	Employee Travel - Non-Teachers	969	0.00		950	0.00	
21000	3100	55000		Total: Other Purchased Services	969	0.00		950	0.00	
21000	3100	56000		Supplies						
21000	3100	56116	0000	Food	58,706	0.00		58,706	0.00	
21000	3100	56117	0000	Non-Food	1,450	0.00		1,500	0.00	
21000	3100	56118	0000	General Supplies and Materials	1,075	0.00		1,000	0.00	
21000	3100	56000		Total: Supplies	61,231	0.00		61,206	0.00	
21000	3000			Total: Operation of Non-Instructional	229,791	5.75		238,518	5.75	
21000				Total: Food Services	229,791	5.75		238,518	5.75	
<b>22000 Athletics Budgeted amounts approved by School Budget</b>										
<b>22000 1000 Direct Instruction</b>										
22000	1000	53000		Purchased Professional and Technical						
22000	1000	53330	0000	Professional Development	0	0.00		1,500	0.00	
22000	1000	53711	0000	Other Charges	12,602	0.00		12,500	0.00	
22000	1000	53000		Total: Purchased Professional and	12,602	0.00		14,000	0.00	
22000	1000	55000		Other Purchased Services						
22000	1000	55813	0000	Employee Travel - Non-Teachers	30	0.00		500	0.00	
22000	1000	55817	0000	Student Travel	12,630	0.00		15,000	0.00	
22000	1000	55000		Total: Other Purchased Services	12,660	0.00		15,500	0.00	
22000	1000	56000		Supplies						
22000	1000	56118	0000	General Supplies and Materials	1,256	0.00		5,000	0.00	
22000	1000	56000		Total: Supplies	1,256	0.00		5,000	0.00	
22000	1000	57000		Property						
22000	1000	57332	0000	Supply Assets (\$5,000 or less)	0	0.00		7,500	0.00	
22000	1000	57000		Total: Property	0	0.00		7,500	0.00	
22000	1000			Total: Instruction	25,518	0.00		42,000	0.00	
22000				Total: Athletics	25,518	0.00		42,000	0.00	
<b>23000 Activity Budgeted amounts approved by School Budget</b>										
<b>24000 Federal Flow-through Grants Budget amounts approved by Flowthrough</b>										
NOTE: FOR FUND 24000'S BUDGET THE CHARTER PED DISBURSEMENT IN OBJECT CODE 55912 - FEDERAL FLOWTHROUGH GRANTS TO CHARTER SCHOOLS										
<b>25000 Federal Direct Grants Budgeted amounts approved by School Budget</b>										
<b>25153 Title XIX Medicaid 3/21 Years Budgeted amounts approved by School Budget</b>										
<b>25153 2100 Support Services - Students</b>										
25153	2100	53000		Purchased Professional and Technical						
25153	2100	53414	0000	Other Services	100	0.00		1,949	0.00	
25153	2100	53711	0000	Other Charges	123	0.00		5,824	0.00	
25153	2100	53000		Total: Purchased Professional and	223	0.00		5,824	0.00	
25153	2100	56000		Supplies						
25153	2100	56113	0000	Software	300	0.00		1,949	0.00	
25153	2100	56118	0000	General Supplies and Materials	452	0.00		1,949	0.00	
25153	2100	56000		Total: Supplies	752	0.00		1,949	0.00	
25153	2100	57000		Property						
25153	2100	57332	0000	Supply Assets (\$5,000 or less)	420	0.00		4,000	0.00	
25153	2100	57000		Total: Property	420	0.00		4,000	0.00	
<b>25153 2300 Support Services - General Administration</b>										
25153	2300	53000		Purchased Professional and Technical						
25153	2300	53713	0000	Indirect Costs - Program Administration	172	0.00		1,610	0.00	
25153	2300	53000		Total: Purchased Professional and	172	0.00		1,610	0.00	
<b>25153 2000 Total: Support Services 1,567 0.00 13,383 0.00</b>										
<b>25153 3100 Food Services</b>										
25153	2100	53000		Purchased Professional and Technical						
25153	2100	53711	0000	Other Charges	550	0.00		824	0.00	
25153	2100	53000		Total: Purchased Professional and	550	0.00		824	0.00	
25153	2100	56000		Supplies						
25153	2100	56118	0000	General Supplies and Materials	323	0.00		4,949	0.00	
25153	2100	56000		Total: Supplies	323	0.00		4,949	0.00	
25153	2100	57000		Property						
25153	2100	57332	0000	Supply Assets (\$5,000 or less)	1,527	0.00		4,227	0.00	
25153	2100	57000		Total: Property	1,527	0.00		4,227	0.00	
25153				Total: Title XIX MEDICAID 3/21 Years	5,494	0.00		23,383	0.00	
<b>25184 Indian Ed Formula Grant Budgeted amounts approved by School Budget</b>										
<b>25184 2100 Support Services - Students</b>										
25184	2100	51000		Personnel Services - Compensation						
25184	2100	51100	1214	Salaries Expense: Guidance Counselors/Social Workers	50,000	1.00	Object Code 51100 "Salary Expense" An FTE should be included	0	0.00	
25184	2100	51100	1215	Salaries Expense: Registered Nurses	45,000	1.00		0	0.00	
25184	2100	51100	1218	Salaries Expense: School/Student	21,000	1.00		0	0.00	
25184	2100	51100	1612	Salaries Expense: Substitutes-Other Leave	280	0.00	Object Code 51200 "Overtime" No FTE is Allowed	0	0.00	

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Budget Name: School of Knowledge										
FD	FN	OBJ	JOB	Description	2013-2014 Estimated Amount	Estimated FTE	Comments	2014-2015 Projected Amount	Projected FTE	Comments
25184	2100	51300	1218	Additional Compensation: School/Student Support	1,062	0.00	Object Code 51300 "Additional Compensation" No FTE is Allowed	0	0.00	
25184	2100	51000		<b>Total: Personnel Services -</b>	<b>117,342</b>	<b>3.50</b>		<b>0</b>	<b>0.00</b>	
25184	2100	52000		Personnel Services - Employee Benefits						
25184	2100	52111	0000	Educational Retirement	10,515	0.00		0	0.00	
25184	2100	52112	0000	ERA - Retiree Health	2,554	0.00		0	0.00	
25184	2100	52210	0000	FICA Payments	12,183	0.00		0	0.00	
25184	2100	52220	0000	Medicare Payments	2,849	0.00		0	0.00	
25184	2100	52311	0000	Health and Medical Premiums	15,158	0.00		0	0.00	
25184	2100	52000		Personnel Services - Employee Benefits						
25184	2100	52111	0000	Educational Retirement	2,479	0.00		0	0.00	
25184	2100	52112	0000	ERA - Retiree Health	277	0.00		0	0.00	
25184	2100	52210	0000	FICA Payments	1,319	0.00		0	0.00	
25184	2100	52220	0000	Medicare Payments	309	0.00		0	0.00	
25184	2100	52311	0000	Health and Medical Premiums	7,846	0.00		0	0.00	
25184	2100	52312	0000	Life	72	0.00		0	0.00	
25184	2100	52313	0000	Dental	528	0.00		0	0.00	
25184	2100	52314	0000	Vision	110	0.00		0	0.00	
25184	2100	52315	0000	Disability	111	0.00		0	0.00	
25184	2100	52710	0000	Workers Compensation Premium	240	0.00		0	0.00	
25184	2100	52720	0000	Workers Compensation Employer's Fee	9	0.00		0	0.00	
25184	2100	52000		<b>Total: Personnel Services - Employee</b>	<b>56,559</b>	<b>0.00</b>		<b>0</b>	<b>0.00</b>	
25184	2100	57000		Property						
25184	2100	57331	0000	Fixed Assets (more than \$5,000)	100,000	0.00		0	0.00	
25184	2100	57332	0000	Supply Assets (\$5,000 or less)	152,828	0.00		0	0.00	
25184	2100	57000		<b>Total: Property</b>	<b>252,828</b>	<b>0.00</b>		<b>0</b>	<b>0.00</b>	
25184	2000			<b>Total: Support Services</b>	<b>426,729</b>	<b>0.00</b>		<b>0</b>	<b>0.00</b>	
25184	3100			<b>Food Services</b>						
25184	3000			Operation of Non-Instructional Services						
25184	3100	51000		Personnel Services - Compensation						
25184	3100	51100	1611	Salaries Expense: Substitutes-Sick	4,903	0.00	No FTE is Allowed	0	0.00	
25184	3100	51100	1612	Salaries Expense: Substitutes-Other	455	0.00	No FTE is Allowed	0	0.00	
25184	3100	51100	1617	Salaries Expense: Food Service	111,285	5.75	Object Code 51100 "Salary Expense" An FTE should be included	0	0	
25184	3100	51000		<b>Total: Personnel Services -</b>	<b>116,643</b>	<b>5.75</b>		<b>0</b>	<b>0</b>	
25184	3100	52000		Personnel Services - Employee Benefits						
25184	3100	52111	0000	Educational Retirement	11,966	0.00		0	0.00	
25184	3100	52112	0000	ERA - Retiree Health	1,335	0.00		0	0.00	
25184	3100	52210	0000	FICA Payments	6,419	0.00		0	0.00	
25184	3100	52220	0000	Medicare Payments	1,494	0.00		0	0.00	
25184	3100	52311	0000	Health and Medical Premiums	25,741	0.00		0	0.00	
25184	3100	52312	0000	Life	360	0.00		0	0.00	
25184	3100	52313	0000	Dental	1,428	0.00		0	0.00	
25184	3100	52314	0000	Vision	419	0.00		0	0.00	
25184	3100	52315	0000	Disability	387	0.00		0	0.00	
25184	3100	52710	0000	Workers Compensation Premium	1000	0.00		0	0.00	
25184	3100	52720	0000	Workers Compensation Employer's Fee	64	0.00		0	0.00	
25184	3100	52000		<b>Total: Personnel Services - Employee</b>	<b>50,613</b>	<b>0</b>		<b>0</b>	<b>0</b>	
25184	3100	53000		Purchased Professional and Technical						
25184	3100	53711	0000	Other Charges	335	0.00		0	0.00	
25184	3100	53000		<b>Total: Purchased Professional and</b>	<b>167,591</b>	<b>0.00</b>		<b>0</b>	<b>0.00</b>	
25184				<b>Total: Indian Ed Formula Grant</b>	<b>594,320</b>	<b>5.75</b>		<b>0</b>	<b>0.00</b>	
25000				<b>Total: Federal Direct Grants</b>	<b>599,814</b>	<b>5.75</b>		<b>0</b>	<b>0.00</b>	
26000				Local Grants			Budgeted amounts approved by School Budget			
27000				State Flow-Through Grants			Budget amounts approved by Flowthrough			
28000				State Direct Grants			Budget amounts approved by School Budget			
29000				Combined Local/State Grants			Budget amounts approved by School Budget			
31100				Bond Building			Budgeted amounts approved by School Budget			
31100	4000			Capital Outlay						
31100	4000	53000		Purchased Professional and Technical						
31100	4000	53414	0000	Other Services	1,156	0.00		50,000	0.00	
31100	4000	53000		<b>Total: Purchased Professional and</b>	<b>1,156</b>	<b>0.00</b>		<b>50,000</b>	<b>0.00</b>	

**State of New Mexico  
Public School Operating Budget  
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Budget Name: School of Knowledge										
FD	FN	OBJ	JOB	Description	2013-2014 Estimated Amount	Estimated FTE	Comments	2014-2015 Projected Amount	Projected FTE	Comments
31100	4000	54000		Purchased Property Services						
31100	4000	54500	0000	Construction Services	2,099,265	0.00		6,010,514	0.00	
31100	4000	54000		Total: Purchased Property Services	2,099,265	0.00		6,010,514	0.00	
31100	4000	56000		Supplies						
31100	4000	56113	0000	Software	2,945	0.00		3,000	0.00	
31100	4000	56000		Total: Supplies	2,945	0.00		3,000	0.00	
31100	4000	57000		Property						
31100	4000	57112	0000	Land Improvements	0	0.00		278,000	0.00	
31100	4000	57332	0000	Supply Assets (\$5,000 or less)	2,338	0.00		5,000	0.00	
31100	4000	57000		Total: Property	2,338	0.00		283,000	0.00	
31100	4000			Total: Capital Outlay	2,105,704	0.00		6,346,514	0.00	
31100				Total: Bond Building	2,105,704	0.00		6,346,514	0.00	
<b>31200 PSCOC Budgeted amounts approved by Capital Outlay</b>										
<b>31300 Special Capital Outlay - Local Budgeted amounts approved by School Budget</b>										
<b>31400 Special Capital Outlay - State Budgeted amounts approved by Capital Outlay</b>										
31400	4000			Capital Outlay						
31400	4000	54000		Purchased Property Services						
31400	4000	54500	0000	Construction Services	0	100,000		105,000	0.00	
31400	4000	54000		Total: Purchased Property Services	0	100,000		105,000	0.00	
31400	4000	57000		Property						
31400	4000	57112	0000	Land Improvements	0	0.00		26,704	0.00	
31400	4000	57000		Total: Property	0	0.00		26,704	0.00	
31400	4000			Total: Capital Outlay	0	100,000		131,704	0.00	
31400				Total: Special Capital Outlay-State	0	100,000		131,704	0.00	
<b>31500 Special Capital Outlay - Federal Budgeted amounts approved by School Budget</b>										
<b>31600 Capital Improvements HB33 Budgeted amounts approved by School Budget</b>										
<b>31700 Capital Improvements SB9 Budgeted amounts approved by Capital Outlay</b>										
31700	2300			Support Services - General Administration						
31700	2300	53000		Purchased Professional and Technical						
31700	2300	53712	0000	County Tax Collection Costs - REFER to PAGE 50	3,073	0.00	Budget 1% of Ad Valorem Taxes Example 307,274 x 1% = 3,073	3,424	0.00	Budget 1% of Ad Valorem Taxes Example 342,333 x 1% = 3,424
										REFER TO PAGE 49 FOR AD VALOREM TAX AMOUNT
31700	2300	53000		Total: Purchased Professional and	3,073	0.00		3,424	0.00	
31700	2000			Total: Support Services	3,073	0.00		3,424	0.00	
31700	4000			Capital Outlay						
31700	4000	54000		Purchased Property Services						
31700	4000	54315	0000	Maintenance & Repair -	65,629	0.00		65,600	0.00	
31700	4000	54500	0000	Construction Services	584,396	0.00		161,147	0.00	
31700	4000	54000		Total: Purchased Property Services	650,025	0.00		226,747	0.00	
31700	4000	56000		Supplies						
31700	4000	56118	0000	General Supplies and Materials	18,905	0.00		25,330	0.00	
31700	4000	56000		Total: Supplies	18,905	0.00		25,330	0.00	
31700	4000	57000		Property						
31700	4000	57112	0000	Land Improvements	17,140	0.00		50,000	0.00	
31700	4000	57331	0000	Fixed Assets (more than \$5,000)	50,000	0.00		33,398	0.00	
31700	4000	57332	0000	Supply Assets (\$5,000 or less)	40,543	0.00		38,638	0.00	
31700	4000	57000		Total: Property	107,683	0.00		122,036	0.00	
31700	4000			Total: Capital Outlay	776,613	0.00		374,113	0.00	
31700				Total: Capital Improvements SB-9	779,686	0.00		377,537	0.00	
<b>31800 Energy Efficiency Act Budgeted amounts approved by School Budget</b>										
31800	4000			Capital Outlay						
31800	4000	54315	0000	Maintenance & Repair -	0	0.00		10,500	0.00	
31800	4000	54416	0000	Communication Services	46,068	0.00		46,068	0.00	
31800	4000	54500	0000	Construction Services	2,825	0.00		2,825	0.00	
31800	4000	57000		Total: Property	48,893	0.00		59,393	0.00	
31800	4000			Total: Capital Outlay	48,893	0.00		59,393	0.00	
31800				Total: Capital Improvements SB-9	48,893	0.00		59,393	0.00	
<b>31900 Ed Technology Equipment Act Budgeted amounts approved by School Budget</b>										
31900	4000			Capital Outlay						
31900	4000	53000		Purchased Professional and Technical						
31900	4000	53414	0000	Other Services	66,593	0.00		66,600	0.00	
31900	4000	53000		Total: Purchased Professional and	66,593	0.00		66,600	0.00	
31900	4000	54000		Purchased Property Services						
31900	4000	54315	0000	Maintenance & Repair -	500,475	0.00		516,800	0.00	
31900	4000	54000		Total: Purchased Property Services	500,475	0.00		516,800	0.00	
31900	4000	56000		Supplies						
31900	4000	56113	0000	Software	5,714	0.00		100,000	0.00	
31900	4000	56118	0000	General Supplies and Materials	9,632	0.00		99,650	0.00	



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Public School Operating Budget  
Expenditure**

Budget Name: School of Knowledge										
FD	FN	OBJ	JOB	Description	2013-2014 Estimated Amount	Estimated FTE	Comments	2014-2015 Projected Amount	Projected FTE	Comments
31900	4000	56000		Total: Supplies	15,346	0.00		199,650	0.00	
31900	4000	57000		Property						
31900	4000	57331	0000	Fixed Assets (more than \$5,000)	508,875	0.00		746,452	0.00	
31900	4000	57332	0000	Supply Assets (\$5,000 or less)	84,447	0.00		885,000	0.00	
31900	4000	57000		Total: Property	593,322	0.00		1,631,452	0.00	
31900	4000			Total: Capital Outlay	1,175,736	0.00		2,414,502	0.00	
31900				Total: Ed. Technology Equipment Act	1,175,736	0.00		2,414,502	0.00	
32100				Public School Capital Outlay - 20%						Budgeted amounts approved by School Budget
41000				Debt Services						Budgeted amounts approved by School Budget
41000	2300			Support Services - General Administration						
41000	2300	53000		Purchased Professional and Technical						
41000	2300	53712	0000	County Tax Collection Costs - REFER to PAGE 49	2,185	0.00	Budget 1% of Ad Valorem Taxes Example 218,422 x 1% = 2,185	3,752	0.00	Budget 1% of Ad Valorem Taxes Example 375,149 x 1% = 3,752
										REFER TO PAGE 50 FOR AD VALOREM TAX AMOUNT
41000	2300	53000		Total: Purchased Professional	2,185	0.00		3,752	0.00	
41000	2000			Total: Support Services	2,185	0.00		3,752	0.00	
41000	5000			Debt Service						
41000	5000	58000		Debt Service and Miscellaneous						
41000	5000	58214	0000	Debt Service Reserve	0	0.00	Do not budget an amount for 2012-2013.	262,707	0.00	Total Revenue - Tax Collection - Principal - Interest = Debt Service Reserve  Example - Total Revenue 629,753 - Tax Collection 3,752 Principal 295,000 - Interest 185,960 = 262,707 (Debt Service Reserve Amount)
41000	5000	58311	0000	Bond Principal Payment	285,000		Principal Payments for 2012-2013 (July 2012 - June 2013)	295,000		Principal Payments for 2013-2014 (July 2013 - June 2014)
41000	5000	58322	0000	Bond Interest Payment	80,040	0.00	Interest Payments for 2012-2013 (July 2012 - June 2013)	185,960	0.00	Interest Payments for 2013-2014 (July 2013 - June 2014)
41000	5000	58000		Total: Debt Service & Misc	365,040	0.00		743,667	0.00	
41000	5000			Total: Debt Service	367,225	0.00		747,419	0.00	
41000				Total: Debt Services	367,225	0.00		747,419	0.00	
42000				Deferred Sick Leave						Budgeted amounts approved by School Budget
43000				Ed. Tech. Debt Services						Budgeted amounts approved by School Budget
43000	2300			Support Services - General Administration						
43000	2300	53000		Purchased Professional and Technical						
43000	2300	53712	0000	County Tax Collection Costs - REFER to PAGE 50	6,135	0.00	Budget 1% of Ad Valorem Taxes Example 613,455 x 1% = 6,135	4,642	0.00	Budget 1% of Ad Valorem Taxes Example 464,204 x 1% = 4,642
										REFER TO PAGE 50 FOR AD VALOREM TAX AMOUNT
43000	2300	53000		Total: Purchased Professional and	6,135	0.00		4,642	0.00	
43000	2000			Total: Support Services	6,135	0.00		4,642	0.00	
43000	5000			Debt Service						
43000	5000	58000		Debt Service and Miscellaneous						
43000	5000	58214	0000	Debt Service Reserve	0	0.00		240,510	0.00	
43000	5000	58311	0000	Bond Principal Payment	650,000	0.00		375,000	0.00	
43000	5000	58322	0000	Bond Interest Payment	68,550	0.00		158,567	0.00	
43000	5000	58000		Total: Debt Service and	718,550	0.00		774,077	0.00	
43000	5000			Total: Debt Service	718,550	0.00		774,077	0.00	
43000				Total: Total Ed. Tech. Debt Services Sub-Fund	724,685	0.00		778,719	0.00	

## 2013-2014 Estimated SEG

DISTRICT: School of Knowledge

PED NO: 090

CHARTER: N/A

COUNTY: Santa Fe

Is this a Charter School?  N

Enter N if you are a school district

**Program Cost** (From the "2013-2014 FINAL FUND PROG COST" spreadsheet included in packet) \$ 5,123,911.79  
**(NOT State Equalization Guarantee)** **PAGE 63**

Receipts from Prior Fiscal Year **June Only @ 100%**

Tax Levy: 41110; 41113; 41114	\$	12,077.00	<b>PAGE 64</b>
Impact Aid: 44103	\$	0.00	
Forest Reserve: 44204	\$	0.00	

(from PED 930F - 2012-2013 Final Reports)

**Sub-Total June 2013 Receipts** \$ 12,077.00

Total receipts from 3rd qtr. Receipts report (through March 2014): **@ 100%**

Tax Levy: 41110; 41113; 41114	\$	50,590.91	<b>PAGE 65</b>
Impact Aid: 44103	\$	94,470.74	<b>PAGE 66</b>
Forest Reserve: 44204	\$	38,215.00	<b>PAGE 67</b>

(from 3rd Quarter Receipts Report)

**Sub-Total July 2013 through March 2014 Receipts** \$ 183,276.65

Receipts estimated (or actual) through May, 2014: **@ 100%**

Tax Levy: 41110; 41113; 41114	\$	11,242.42	
(Divide "Receipts-to-Date" by 9 and Multiply by 2) (verify Tax Levy through County Treasurer(s))			
Impact Aid: 44103	\$	12,576.89	
(District should use the best available information.)			
Forest Reserve: 44204	\$	0.00	
(District should use the best available information.) (DO NOT include an amount here if included in Receipts through March)			
<b>Sub-Total est. Receipts through May, 2014</b>		\$	<u>23,819.31</u>

Taxes through March		50,590.91
Divide by 9		9
Per Month Estimate		5,621.21
Multiply by 2		x 2
Amount to Enter		<u>11,242.42</u>

**PAGE 66**

**Grand Total of All Receipts** \$ 219,172.96

<b>75% of All Receipts:</b>		\$	<u>164,379.72</u>
<b>ENERGY EFFICIENCY ACT (Sub-Fund 31800)</b>	<b>PAGE 63</b>	\$	<u>48,893.00</u>
<b>ENERGY EFFICIENCY &amp; RENEWABLE ENERGY ACT (Sub-Fund 28197)</b>		\$	<u>0.00</u>
<b>LESS: 2% Administrative Fee kept by District/Public Ed. Comm. (PEC) (if applicable)</b>			<u>0.00</u>

**NOTE: 2% only applies to Charter Schools; this number should be "0" for districts!!**

**STATE EQUALIZATION GUARANTEE (43101):** \$ 4,910,639.07

(subtract 75% credits, 31800 & 28197 from Program Cost)

Enter SEG amount on  
Estimated Revenue

PUBLIC SCHOOL PUPIL MEMBERSHIP/UNITS 2013-2014 FINAL FUNDED INCLUDING 2012-2013 AVERAGE 80/120 AND 2013-2014 40 DAY  
ADJUSTMENT FOR GROWTH, SAVE HARMLESS AND NEW PROGRAMS

<i>DISTRICT/CHARTER</i>	<i>GRAND TOTAL UNITS</i>	<i>PROGRAM COST \$3,817.55</i>	<i>CASH BALANCE CREDIT</i>	<i>ENERGY SAVINGS</i>
SCHOOL OF KNOWLEDGE	1,342.199	\$5,123,911.79	\$0.00	\$48,893.00
<sup>6</sup> ACADEMIC EXCELLENCE	798.280	\$3,047,473.81	\$0.00	\$0.00
<b>SCHOOL OF KNOWLEDGE W/CHARTERS</b>	<b>2,140.479</b>	<b>8,171,385.60</b>	<b>0.00</b>	<b>48,893.00</b>

**COMPUTATION OF OPERATIONAL  
JUNE 75% CREDIT**

PED 930F  
Revised 06/05/13

In accordance with NMSA 22-8-25(F), this form is required. Enter amounts received in the bank for June 2013 at 100%. If an Impact Aid payment was received during the month of June 2013, enter the operational amount received. If you require additional information regarding the impact aid disbursement received, please contact your assigned budget analyst.

**JUNE 2013 RECEIPTS, 100%: (use cents)**

41110	Res./Non-Res. Taxes		\$12,077.00	
41113	Oil and Gas Taxes		\$0.00	
41114	Copper Production Taxes		\$0.00	
44103	Impact Aid (exclude Spec. Ed/Indian Ed.)		\$0.00	
44204	Forest Reserve		\$0.00	
	<b>TOTAL RECEIPTS:</b>	(A)	\$12,077.00	
	June 75% Restricted Credits (B x 75%)	(B)		\$9,057.75

County: Santa Fe

District: School of Knowledge

PED# 090

**FUND 11000 2013-2014 TAXES  
County 1% Retention Worksheet**

School District:	School of Knowledge	PED #	#090
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	County / Counties	Description	Operational 99%'	County Fee 1% *	TOTAL 100%
1st Qtr	Santa Fe	Residential/Non Residential	\$ 12,562.09	\$ 126.89	\$ 12,688.98
		Residential/Non Residential	\$ -	\$ -	\$ -
	Santa Fe	Oil & Gas	\$ 3,723.10	N/A	\$ 3,723.10
		Oil & Gas	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Quarter Total	\$ 16,285.19	\$ 126.89	\$ 16,412.08
2nd Qtr	Santa Fe	Residential/Non Residential	\$ 13,500.06	\$ 136.36	\$ 13,636.42
		Residential/Non Residential	\$ -	\$ -	\$ -
	Santa Fe	Oil & Gas	\$ 3,964.25	N/A	\$ 3,964.25
		Oil & Gas	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Quarter Total	\$ 17,464.31	\$ 136.36	\$ 17,600.67
3rd Qtr	Santa Fe	Residential/Non Residential	\$ 12,546.03	\$ 126.73	\$ 12,672.76
		Residential/Non Residential	\$ -	\$ -	\$ -
	Santa Fe	Oil & Gas	\$ 3,905.40	N/A	\$ 3,905.40
		Oil & Gas	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Quarter Total	\$ 16,451.43	\$ 126.73	\$ 16,578.16
4th Qtr	Santa Fe	Residential/Non Residential	\$ -	\$ -	\$ -
		Residential/Non Residential	\$ -	\$ -	\$ -
	Santa Fe	Oil & Gas	\$ -	N/A	\$ -
		Oil & Gas	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Quarter Total	\$ -	\$ -	\$ -
YTD	Santa Fe	Residential/Non Residential	\$ 38,608.18	\$ 389.98	\$ 38,998.16
		Residential/Non Residential	\$ -	\$ -	\$ -
	Santa Fe	Oil & Gas	\$ 11,592.75	N/A	\$ 11,592.75
		Oil & Gas	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		YTD TOTAL	\$ 50,200.93	\$ 389.98	\$ 50,590.91

**Fund 11000 - Estimating Taxes Through June**

<b>Residential/Non-Residential - Object Code 41110</b>	
Taxes Collected through March	38,998.16
Divide by 9 months	9
Estimated Taxes collected per month	4,333.13
Multiply by 12 to estimate to end of year	x 12
Amount to budget for 12 months	51,997.55

<b>Oil &amp; Gas - Object Code 41113</b>	
Taxes Collected through March	11,592.75
Divide by 9 months	9
Estimated Taxes collected per month	1,288.08
Multiply by 12 to estimate to end of year	x 12
Amount to budget for 12 months	15,457.00

**SCHOOL BUDGET AND FINANCE ANALYSIS UNIT  
 IMPACT AID PAYMENTS BY DISTRICT  
 June 1, 2013 through May 31, 2014 Credits**

SCHOOL DISTRICT	VOUCHER DATE	YR	PAYMENT TOTAL	25147.44301 INDIAN ADD-ON	25145.44301 SPED ADD-ON	11000.44103 OPERATIONAL @ 100%	OPERATIONAL @ 25%	STATE CREDIT OPERATIONAL @ 75%	31500.44306 CONSTRUCTION	TOTAL NOT CONSIDERED FOR SEG
<b>EXAMPLE</b>										
SCHOOL OF KNOWLEDGE	1/13/2014	2014	\$70,943.86	\$8,864.17	\$24,300.00	\$37,779.69	\$9,444.00	\$28,334.77	\$0.00	\$42,609.09
SCHOOL OF KNOWLEDGE	3/10/2014	2012	\$78,660.93	\$13,765.24	\$8,204.63	\$56,691.05	\$14,172.77	\$42,518.30	\$0.00	\$36,142.84
SCHOOL OF KNOWLEDGE	4/14/2014	2014	\$18,227.78	\$2,950.89	\$2,700.00	\$12,576.89	\$3,144.22	\$9,432.67	\$0.00	\$8,795.11
			\$167,832.57	\$25,580.30	\$35,204.63	\$107,047.63	\$26,760.99	\$80,285.74	\$0.00	\$87,546.84
Operational Impact Aid - July - March										
SCHOOL OF KNOWLEDGE	1/13/2014	2014				\$37,779.69				
SCHOOL OF KNOWLEDGE	3/10/2014	2012				\$56,691.05				
						\$94,470.74				
Operational Impact Aid - April - May										
SCHOOL OF KNOWLEDGE	4/14/2014	2014				\$12,576.89				
<b>Estimated Budget 2013-2014</b>										
<b>All payments received in 2013-2014</b>			\$167,832.57	\$25,580.30	\$35,204.63	\$107,047.63	\$26,760.99	\$80,285.74	\$0.00	\$87,546.84
<b>Proposed Budget 2014-2015</b>										
<b>Only budget 2014 payments</b>										
SCHOOL OF KNOWLEDGE	1/13/2014	2014	\$70,943.86	\$8,864.17	\$24,300.00	\$37,779.69	\$9,444.00	\$28,334.77	\$0.00	\$42,609.09
SCHOOL OF KNOWLEDGE	4/14/2014	2014	\$18,227.78	\$2,950.89	\$2,700.00	\$12,576.89	\$3,144.22	\$9,432.67	\$0.00	\$8,795.11
<b>Total amount to budget for 2012-2013</b>			\$89,171.64	\$11,815.06	\$27,000.00	\$50,356.58	\$12,588.22	\$37,767.44	\$0.00	\$51,404.20



## 2013-2014 Estimated SEG

DISTRICT: School of Knowledge  
 CHARTER: Academic Excellence

PED NO: 090-001  
 COUNTY: Santa Fe

Is this a Charter School?  Y  Select Y if you are a Charter School

**Program Cost** (From the "2013-2014 FINAL FUND PROG COST" spreadsheet included in packet) \$ 3,047,473.81  
**(NOT State Equalization Guarantee)** **PAGE 63**

**Receipts from Prior Fiscal Year** **June Only @ 100%**

Tax Levy: 41110; 41113; 41114	\$	0.00
Impact Aid: 44103	\$	0.00
Forest Reserve: 44204	\$	0.00

(from PED 930F - 2012-2013 Final Reports)

**Sub-Total June 2013 Receipts** \$ 0.00

**Total receipts from 3rd qtr. Receipts report (through Mar '14):** **@ 100%**

Tax Levy: 41110; 41113; 41114	\$	0.00
Impact Aid: 44103	\$	0.00
Forest Reserve: 44204	\$	0.00

(from March 2014 Period Report)

**Sub-Total July 2013 through March 2014 Receipts** \$ 0.00

**Receipts estimated (or actual) through May, 2014:** **@ 100%**

Tax Levy: 41110; 41113; 41114	\$	0.00
(Divide "Receipts-to-Date" by 9 and Multiply by 2) (verify Tax Levy through County Treasurer(s))		
Impact Aid: 44103	\$	0.00
(District should use the best available information.)		
Forest Reserve: 44204	\$	0.00
(District should use the best available information.) (DO NOT include an amount here if included in Receipts through March)		
<b>Sub-Total est. Receipts through May, 2014</b>	<b>\$</b>	<b>0.00</b>

**Grand Total of All Receipts** \$ 0.00

<b>75% of All Receipts:</b>	\$	0.00
<b>ENERGY EFFICIENCY ACT (Sub-Fund 31800)</b>	\$	0.00
<b>ENERGY EFFICIENCY &amp; RENEWABLE ENERGY ACT (Sub-Fund 28197)</b>	\$	0.00
<b>CASH BALANCE CREDIT</b>	\$	0.00
<b>LESS: 2% Administrative Fee kept by District/Public Ed. Comm. (PEC) (if applicable)</b>		<b>60,949.48</b>

**NOTE: 2% only applies to Charter Schools; this number should be "0" for districts!!**

**STATE EQUALIZATION GUARANTEE (43101):** \$ 2,986,524.33

(subtract 75% credits, cash balance credit & 31800 from Program Cost)

Enter SEG amount on  
Estimated Revenue



**FUND 11000 2013-2014 TAXES  
County 1% Retention Worksheet**

School District:	School of Knowledge	PED #	#090
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	County / Counties	Description	Operational 99%'	County Fee 1% *	TOTAL 100%
1st Qtr	Santa Fe	Residential/Non Residential	\$ 12,562.09	\$ 126.89	\$ 12,688.98
		Residential/Non Residential	\$ -	\$ -	\$ -
	Santa Fe	Oil & Gas	\$ 3,723.10	N/A	\$ 3,723.10
		Oil & Gas	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
Quarter Total			\$ 16,285.19	\$ 126.89	\$ 16,412.08
2nd Qtr	Santa Fe	Residential/Non Residential	\$ 13,500.06	\$ 136.36	\$ 13,636.42
		Residential/Non Residential	\$ -	\$ -	\$ -
	Santa Fe	Oil & Gas	\$ 3,964.25	N/A	\$ 3,964.25
		Oil & Gas	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
Quarter Total			\$ 17,464.31	\$ 136.36	\$ 17,600.67
3rd Qtr	Santa Fe	Residential/Non Residential	\$ 12,546.03	\$ 126.73	\$ 12,672.76
		Residential/Non Residential	\$ -	\$ -	\$ -
	Santa Fe	Oil & Gas	\$ 3,905.40	N/A	\$ 3,905.40
		Oil & Gas	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
Quarter Total			\$ 16,451.43	\$ 126.73	\$ 16,578.16
4th Qtr	Santa Fe	Residential/Non Residential	\$ -	\$ -	\$ -
		Residential/Non Residential	\$ -	\$ -	\$ -
	Santa Fe	Oil & Gas	\$ -	N/A	\$ -
		Oil & Gas	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
Quarter Total			\$ -	\$ -	\$ -
YTD	Santa Fe	Residential/Non Residential	\$ 38,998.16	\$ 389.98	\$ 38,998.16
		Residential/Non Residential	\$ -	\$ -	\$ -
	Santa Fe	Oil & Gas	\$ 11,592.75	N/A	\$ 11,592.75
		Oil & Gas	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
YTD TOTAL			\$ 50,200.93	\$ 389.98	\$ 50,590.91

**Fund 11000 - Estimating Taxes Through June**

<b>Residential/Non-Residential - Object Code 41110</b>	
Taxes Collected through March	38,998.16
Divide by 9 months	9
Estimated Taxes collected per month	4,333.13
Multiply by 12 to estimate to end of year	x 12
Amount to budget for 12 months	51,997.55

<b>Oil &amp; Gas - Object Code 41113</b>	
Taxes Collected through March	11,592.75
Divide by 9 months	9
Estimated Taxes collected per month	1,288.08
Multiply by 12 to estimate to end of year	x 12
Amount to budget for 12 months	15,457.00

**PROPOSED OPERATING BUDGET CASH BALANCE  
FOR 2014-2015  
OPERATIONAL SUB-FUND ONLY  
DISTRICT**

**RESTRICTED AND UNRESTRICTED CASH BALANCE**

<b>AUDITED CASH BALANCE 6-30-13:</b> Amount will be obtained from the Audited Balance Sheet (Cash, Cash Equivalent, or Cash on Deposit, plus Investments.)	+	\$188,028.45	<b>From AUDIT OR PAGE 71</b>
<b>INCLUDE OUTSTANDING LOANS AS OF JUNE 30, 2013</b>	-	\$125,270.45	<b>PAGE 71</b>
<b>TOTAL CASH BALANCE 6-30-13</b>		\$62,758.00	
<div style="display: flex; align-items: center;"> <div style="border: 1px dashed gray; padding: 2px; margin-right: 10px;"> <b>5,010,589 - 62,758 (Total Cash Balance 6/30/12) = 4,947,831</b> </div> <div style="font-size: 2em; margin-right: 10px;">→</div> </div>			
<b>ESTIMATED TOTAL OPERATIONAL REVENUE 2013-2014 from OBMS (Excluding Cash Balance)</b>	+	\$4,947,831.00	PAGE 46
<b>ESTIMATED TOTAL OPERATIONAL EXPENDITURES 2013-2014 from OBMS:</b>	-	(\$4,907,076.00)	PAGE 56
<b>PERMANENT CASH TRANSFERS (2013-2014 fiscal year)</b>	+/-	\$0.00	
<b>TOTAL PROPOSED OPERATIONAL CASH BALANCE:</b>	=	\$103,513.00	
<b>RESTRICTED 75% CREDITS (11112):</b>			
Enter the June 75% <u>estimated</u> from the June 30, 2013 75% Credit Data (Form 930F)	-	\$9,058.00	PAGE 72
<b>PROPOSED UNRESTRICTED OPER. CASH BALANCE (11111):</b>	=	\$94,455.00	

**DISTRICT: SCHOOL OF KNOWLEDGE  
PED NO: 090**

## CASH REPORT FOR THE 2012-2013 FISCAL YEAR

School District: SCHOOL OF KNOWLEDGE  
 Charter Name: N/A  
 Month/Quarter 6/30/2013

County: Santa Fe  
 PED No.: 090

Previous Year Report ending date	6/30/2012 6/30/2013	OPERATIONAL FUND 11000	FEDERAL FLOWTHROUGH FUND 24000
Total Cash (Fund Balance) 6/30/2012	+OR-	180,994.06	(158,236.53)
Outstanding Loans	+OR-	(158,236.53)	158,236.53
Charge Backs	-	0.00	0.00
<b>Total Cash Balance 6/30/2012</b>	=	<b>22,757.53</b>	<b>0.00</b>
Current Year Rev. to Date (Per Receipts Report-excluding Refunds & including any Deposits in Transit)	+	4,646,063.00	502,282.36
Prior Year Warrants Voided	+	0.00	0.00
<b>Total Resources to Date for Current Year 6/30/2013</b>	=	<b>4,668,820.53</b>	<b>502,282.36</b>
Current Year Expenditures to Date Enter as a Minus (Per Expenditure Report)	-	(4,716,860.61)	(469,316.28)
Permanent Cash Transfers ** Provide Full Explanation on Last Page	+OR-	77,832.00	0.00
Prior Year Outstanding Loans (Reverse line 2)	+OR-	158,236.53	(158,236.53)
Prior Year Charge Backs (Reverse line 3)	+	0.00	0.00
<b>Total Cash (Fund Balance) 6/30/2013</b>	=	<b>188,028.45</b>	<b>(125,270.45)</b>
Total Outstanding Loans 6/30/2013	+OR-	(125,270.45)	125,270.45
Charge Backs (Overdrafts)	-	0.00	0.00
<b>TOTAL CASH BALANCE 6/30/2013</b>	=	<b>62,758.00</b>	<b>0.00</b>
**Total Receivables/Payables (Not Available to Budget) 6/30/2013	+OR-	0.00	0.00
<b>Reconciled Cash Total (See Below):</b>	+OR-	<b>62,758.00</b>	<b>0.00</b>
** Identify in appropriate section!			

**FORM 930F DATA**

School Districts will enter the June 30, 2013 75% Credit on the budget for the estimated 2013-2014 budget and proposed 2014-2015 budget for Restricted Cash - 11112.

PED #	DISTRICT	June Credit
90	School of Knowledge	9,058

**2014-2015 STATE EQUALIZATION GUARANTEE COMPUTATION  
REVENUE ESTIMATE WORKSHEET  
BASED ON  
2013-2014 STARS FINAL 80/120 DAY AVERAGE**

District Name \_\_\_\_\_ School of Knowledge \_\_\_\_\_ District Number 090

	3Y DD	4Y DD	C & C-GIFTED	D & D-GIFTED	*BASIC	GRADE TOTAL
<b>Kindergarten Program</b>						
ECE/KN	3.00	4.00				7.00
FDK			6.50	4.00	35.00	45.50
<b>Basic Program</b>						
Grade 1				1.00	35.50	36.50
Grade 2			1.00		28.50	29.50
Grade 3				4.00	28.50	32.50
Grade 4			1.00	4.00	31.50	36.50
Grade 5				3.00	36.00	39.00
Grade 6			5.00		25.00	30.00
Grade 7			2.00	1.00	25.00	28.00
Grade 8			4.00		35.50	39.50
Grade 9			4.00	1.00	40.00	45.00
Grade 10			8.00	2.00	28.50	38.50
Grade 11			2.00	1.00	22.00	25.00
Grade 12			6.00	2.00	27.50	35.50
Totals	3.00	4.00	39.50	23.00	398.50	

*INCLUDE STUDENTS RECEIVING A/B SERVICES					ECE FTE	49.00
					TOTAL GRADES 1-12	415.50
					SUBTOTAL MEM	464.50
				Charter School Mem (for District size calculations)		311.50
				Academic Excellence Avg = 311.5	TOTAL MEM	776.00

Is this a Charter School?	N
Is this for the 40th Day?	N

	ECE FTE	COST INDEX	PROGRAM UNITS		
<b>Kindergarten</b>					
ECE, FDK-New, and FDK	49.00	1.44	70.560	Kindergarten Units	70.560
<b>Basic Program (Grade Total)</b>					
Grade 01	36.50	1.20	43.800		
Grade 02	29.50	1.18	34.810		
Grade 03	32.50	1.18	38.350		
Grade 04	36.50	1.045	38.143		
Grade 05	39.00	1.045	40.755		
Grade 06	30.00	1.045	31.350		
Grade 07 *	28.00	1.25	35.000		
Grade 08 *	39.50	1.25	49.375		
Grade 09 *	45.00	1.25	56.250		
Grade 10 *	38.50	1.25	48.125		
Grade 11 *	25.00	1.25	31.250		
Grade 12 *	35.50	1.25	44.375		
<i>* Includes Vocational Weighting</i>					
				Basic Program Units	491.583

	MEM	Factor		
<b>Special Education</b>				
C & C-Gifted	39.50	1.00	39.500	
D & D-Gifted	23.00	2.00	46.000	
3 & 4 Yr. DD	3.00	2.00	6.000	
A/B MEM (Reg/Gft & Inc 3Y&4Y-12th)	70.00	0.70	49.000	Special Ed. Units 140.500
Adjusted Ancillary FTE	1.36	25.00		Ancillary FTE Units 34.000
				Total Special Education Units 174.500

	MEM	Factor	
<b>Elementary Fine Arts Program</b>			
	228.00	0.0500	Fine Arts Program Units 11.400

	HOURS	MEM	FTE	Factor	
<b>Bilingual Program</b>					
1			0.00		
2		45.50	15.17		
3		256.50	128.25		
Total Bilingual		302.00	143.42	0.500	Bilingual Units 71.710
<i>(May not total more than the no. of students in grades K-12.)</i>					

**2014-2015 STATE EQUALIZATION GUARANTEE COMPUTATION  
REVENUE ESTIMATE WORKSHEET  
BASED ON  
2013-2014 STARS FINAL 80/120 DAY AVERAGE**

**Elementary P.E. Program**

MEM	Factor		
228.00	0.060	Elementary P.E. Units	13.680
		<b>TOTAL MEMBERSHIP PROGRAM UNITS</b>	<b>833.433</b>

T & E Index (Oct 2012) 1.050

**National Board Certified Teachers**

FTE:	Factor		
8.00	1.500	National Board Certified Teachers Units:	12.000

**Size Adjustment Units**

	UNITS		
Elementary/Mid/Jr. High	143.197	School Size Adjustment Units	276.301
Senior High	133.104	Rural Isolation Units	0.000
District Size	93.818	New District Adjustment Units	0.000

<b>At-Risk Units</b>	At-risk index	MEM
2013-2014:	0.065	464.50

**Charter Schools Student Activities**

(Districts Only)	MEM	Factor	
	25.00	0.100	Charter Schools Student Activities Units

**Home School Student Activities**

(Districts Only)	MEM	Factor	
	25.00	0.100	Home School Student Activities Units

<b>TOTAL PROGRAM UNITS</b>	<b>1,292.417</b>
Save Harmless Units	0.000

**GRAND TOTAL UNITS** 1,292.417

× Unit Value \$3,817.55

**PROGRAM COST** \$4,933,866.52

**Non-categorical Revenue Credits:**

Tax Levy (41110, 41113, 41114)	\$71,764.00
Federal Impact Aid (44103)	\$50,357.00
Federal Forest Reserve (44204)	\$38,215.00
<b>Total Non-Cat Rev Credits</b>	<b>\$160,336.00</b>

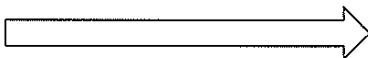
Less: 75% of Non-Categorical Revenue Credits (\$120,252.00)

**Other Credits/Adjustments:**

Energy Efficiency	
Energy Efficiency Renewable Bonds	\$100,794.75
Other Misc Credits	
<b>Total Other Credits</b>	<b>\$100,794.75</b>

Less: Other Credits/Adjustments (\$100,794.75)  
\$0.00

GROWTH & SAVE HARMLESS CALCULATION DATA	
2013-14 Actual 40th Day MEM: (Enter the District Mem EXCLUDING Charter Mem)	450.00
2014-15 Projected MEM: (Enter the District Mem EXCLUDING Charter Mem)	450.00
2014-2015 Actual 40th MEM (Enter the District Mem EXCLUDING Charter Mem)	
<b>Save-Harmless Data</b>	
2014-2015 40th Day TOTAL PROGRAM UNITS (Not Grand Total Program Units)	
<b>Growth Data</b>	
2014-15 Operating Budget Calculation	0.000
Op-Bud takes 13-14 40 Day compared to 14-15 Mem Proj. FTE	
40th Day Calculation	0.000
Takes Prior Year 40th-Day and compares to Current Year 40th-Day	



<b>STATE EQUALIZATION GUARANTEE</b>	<b>\$4,712,819.77</b>
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**2014-2015 STATE EQUALIZATION GUARANTEE COMPUTATION  
REVENUE ESTIMATE WORKSHEET  
BASED ON  
2013-2014 STARS FINAL 80/120 DAY AVERAGE**

**SIZE ADJUSTMENT UNITS:**

PED 910B-5

**1. ELEMENTARY/MIDDLE SCHOOL/JUNIOR HIGH**

List each school with a projected MEM (Basic 1-9 and Operational Fund Early Childhood FTE EXCLUDING SPECIAL ED.) of less than 200.  
 $((200 - \text{MEM})/200) \times (1.0 \times \text{MEM}) = \text{UNITS}$

SCHOOL NAME	CODE	GRADES	MEM	UNITS
Knowledge Elementary	001	PK-3	80.50	48.099
Knowledge Intermediate	003	4-6	80.50	48.099
Knowledge Jr High	130	7-8	75.50	46.999
				0.000
				0.000
				0.000
<b>TOTAL ELEMENTARY/MIDDLE SCHOOL/JUNIOR HIGH UNITS</b>				<b>143.197</b>

**2. SENIOR HIGH SCHOOL**

List each school with a projected MEM (Basic 7-12 EXCLUDING SP. ED.) of less than 400 (program units will be computed using the formula which yields the most units):

$((200 - \text{MEM})/200) \times (2.0 \times \text{MEM}) = \text{UNITS}$  or  $((400 - \text{MEM})/400) \times (1.6 \times \text{MEM}) = \text{UNITS}$

SCHOOL NAME	CODE	GRADES	MEM	UNITS
Knowledge High	129	9-12	118.00	133.104
				0.000
				0.000
				0.000
				0.000
				0.000
<b>TOTAL SENIOR HIGH SCHOOL UNITS</b>				<b>133.104</b>

**3. RURAL ISOLATION**

Based on district MEM (Basic 1-12, Special Education C and D, Non-Profit and Operational Fund Childhood FTE), a district is eligible for units if it has a MEM greater than 10,000 with a ratio of MEM to senior high schools less than 4,000:1.

$(4,000 - (\text{MEM} / \text{Eligible Senior High Schools})) \times 0.5 = \text{UNITS}$

Enter the number of approved senior high schools (exclude alternative schools):  N.A.  
 Enter the number of approved senior high schools not eligible for senior high size units:  0.000

**4. NEW DISTRICT ADJUSTMENT**

If district is eligible, enter YES in the appropriate box.

a. NEWLY CREATED SCHOOL DISTRICT  YES? UNITS  
 $(\text{MEM for current year}) \times .147 = \text{UNITS}$  0.000

b. DISTRICT WHOSE MEMBERSHIP DECREASES AS A RESULT OF A NEWLY CREATED DISTRICT  YES? UNITS  
 $(\text{MEM for prior year} - \text{MEM for current year}) \times .17 = \text{UNITS}$  0.000

**2014-2015 STATE EQUALIZATION GUARANTEE COMPUTATION  
REVENUE ESTIMATE WORKSHEET  
BASED ON  
2013-2014 STARS FINAL 80/120 DAY AVERAGE**

Charter Name Academic Excellence

Charter Number 090-001

	3Y DD	4Y DD	C & C-GIFTED	D & D-GIFTED	*BASIC	GRADE TOTAL
<b>Kindergarten Program</b>						
ECE/KN	2.00	2.00				4.00
FDK			3.00	3.00	15.00	21.00
<b>Basic Program</b>						
Grade 1			4.00		17.50	21.50
Grade 2				2.00	22.50	24.50
Grade 3			1.00	4.00	19.00	24.00
Grade 4			1.00	3.00	20.00	24.00
Grade 5			2.00		22.00	24.00
Grade 6				2.00	22.00	24.00
Grade 7			4.00	1.00	19.50	24.50
Grade 8				2.00	22.00	24.00
Grade 9					25.00	25.00
Grade 10					25.00	25.00
Grade 11	Phase In Grade - MEM will be adjusted to actual 40 DAY MEM				24.00	24.00
Grade 12	Phase In Grade - MEM will be adjusted to actual 40 DAY MEM				24.00	24.00
<b>Totals</b>	<b>2.00</b>	<b>2.00</b>	<b>15.00</b>	<b>17.00</b>	<b>277.50</b>	

\*INCLUDE STUDENTS RECEIVING A/B SERVICES

ECE FTE	23.00
TOTAL GRADES 1-12	288.50
<b>SUBTOTAL MEM</b>	<b>311.50</b>
<b>TOTAL MEM</b>	<b>311.50</b>

Is this a Charter School?	<b>Y</b>
Is this for the 40th Day?	<b>N</b>

	ECE FTE	COST INDEX	PROGRAM UNITS		
<b>Kindergarten</b>					
ECE, FDK-New, and FDK	23.00	1.44	33.120	Kindergarten Units	33.120

**Basic Program (Grade Total)**

Grade 01	21.50	1.20	25.800
Grade 02	24.50	1.18	28.910
Grade 03	24.00	1.18	28.320
Grade 04	24.00	1.045	25.080
Grade 05	24.00	1.045	25.080
Grade 06	24.00	1.045	25.080
Grade 07 *	24.50	1.25	30.625
Grade 08 *	24.00	1.25	30.000
Grade 09 *	25.00	1.25	31.250
Grade 10 *	25.00	1.25	31.250
Grade 11 *	24.00	1.25	30.000
Grade 12 *	24.00	1.25	30.000

\* Includes Vocational Weighting

Basic Program Units 341.395

**Special Education**

	MEM	Factor		
C & C-Gifted	15.00	1.00	15.000	
D & D-Gifted	17.00	2.00	34.000	
3 & 4 Yr. DD	2.00	2.00	4.000	
A/B MEM (Reg/Gft & Inc 3Y&4Y-12th)	25.00	0.70	17.500	Special Ed. Units 70.500
Adjusted Ancillary FTE	1.05	25.00		Ancillary FTE Units 26.250
				<b>Total Special Education Units 96.750</b>

**Elementary Fine Arts Program**

MEM	Factor	
170.00	0.0500	Fine Arts Program Units 8.500

**Bilingual Program**

HOURS	MEM	FTE	Factor	
1		0.00		
2		0.00		
3		0.00		
<b>Total Bilingual</b>	<b>0.00</b>	<b>0.00</b>	<b>0.500</b>	<b>Bilingual Units 0.000</b>

(May not total more than the no. of students in grades K-12.)



**2014-2015 STATE EQUALIZATION GUARANTEE COMPUTATION  
REVENUE ESTIMATE WORKSHEET  
BASED ON  
2013-2014 STARS FINAL 80/120 DAY AVERAGE**

**Elementary P.E. Program**

MEM  
166.00

Factor  
0.060

Elementary P.E. Units 9.960

TOTAL MEMBERSHIP PROGRAM UNITS 489.725

T & E Index (Oct 2013) 1.125

Charter T&E Index

Note: A New Charter School will utilize the school district's T&E Index the first year the charter is in operation.

**National Board Certified Teachers**

FTE:  
7.00

Factor  
1.500

ADJUSTED PROGRAM UNITS 550.941

National Board Certified Teachers Units: 10.500

**Size Adjustment Units**

UNITS  
Elementary/Mid/Jr. High 0.000  
Senior High 135.975  
District Size 43.086

District Size Adjustment Units 43.086

Charter Schools not eligible for District Size (43.086)

School Size Adjustment Units 135.975

Rural Isolation Units 0.000

New District Adjustment Units 0.000

**At-Risk Units** At-risk index MEM  
2013-2014: 0.065 311.50

At Risk Units 20.248

**Charter Schools Student Activities**

(Districts Only) MEM

Factor  
0.100

Growth Units 0.000

Charter Schools Student Activities Units 0.000

(Charters not eligible for CS Student Activities) 0.000

**Home School Student Activities**

(Districts Only) MEM

Factor  
0.100

Home School Student Activities Units 0.000

(Charters not eligible for Home School Student Activities) 0.000

TOTAL PROGRAM UNITS 717.664

Save Harmless Units 0.000

**GROWTH & SAVE HARMLESS CALCULATION DATA**

2012-13 Actual 40th Day MEM: 311.50  
(Enter the District Mem EXCLUDING Charter Mem)

2013-14 Projected MEM: 311.50  
(Enter the District Mem EXCLUDING Charter Mem)

2013-2014 Actual 40th MEM  
(Enter the District Mem EXCLUDING Charter Mem)

**Save-Harmless Data**

2013-2014 40th Day TOTAL PROGRAM UNITS  
(Not Grand Total Program Units)

**Growth Data**

2013-14 Operating Budget Calculation 0.000

Op-Bud takes 12-13 40 Day compared to 13-14 Mem Proj. FTE

40th Day Calculation 0.000

Takes Prior Year 40th-Day and compares to Current Year 40th-Day

GRAND TOTAL UNITS 717.664

× Unit Value \$3,817.55

PROGRAM COST \$2,739,718.20

**Non-categorical Revenue Credits:**

Tax Levy (41110, 41113, 41114)

Federal Impact Aid (44103)

Federal Forest Reserve (44204)

Total Non-Cat Rev Credits \$0.00

Less: 75% of Non-Categorical Revenue Credits \$0.00

**Other Credits/Adjustments:**

Energy Efficiency

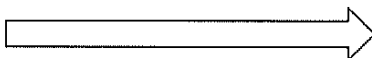
Energy Efficiency Renewable Bonds

Other Misc Credits

Total Other Credits \$0.00

Less: Other Credits/Adjustments \$0.00

(\$54,794.36)



**STATE EQUALIZATION GUARANTEE \$2,684,923.84**

SIZE ADJUSTMENT UNITS:

PED 910B-5

**2014-2015 STATE EQUALIZATION GUARANTEE COMPUTATION  
REVENUE ESTIMATE WORKSHEET  
BASED ON  
2013-2014 STARS FINAL 80/120 DAY AVERAGE**

**1. ELEMENTARY/MIDDLE SCHOOL/JUNIOR HIGH**

List each school with a projected MEM (Basic 1-9 and Operational Fund Early Childhood FTE EXCLUDING SPECIAL ED.) of less than 200.  
 $((200 - \text{MEM})/200) \times (1.0 \times \text{MEM}) = \text{UNITS}$

SCHOOL NAME	CODE	GRADES	MEM	UNITS
				0.000
				0.000
				0.000
				0.000
				0.000
				0.000
				0.000
<b>TOTAL ELEMENTARY/MIDDLE SCHOOL/JUNIOR HIGH UNITS</b>				<b>0.000</b>

**2. SENIOR HIGH SCHOOL**

List each school with a projected MEM (Basic 7-12 EXCLUDING SP. ED.) of less than 400 (program units will be computed using the formula which yields the most units):

$((200 - \text{MEM})/200) \times (2.0 \times \text{MEM}) = \text{UNITS}$  or  $((400 - \text{MEM})/400) \times (1.6 \times \text{MEM}) = \text{UNITS}$

SCHOOL NAME	CODE	GRADES	MEM	UNITS
Academic Excellence	001	PK-12	277.50	135.975
				0.000
				0.000
				0.000
				0.000
				0.000
<b>TOTAL SENIOR HIGH SCHOOL UNITS</b>				<b>135.975</b>

**3. RURAL ISOLATION**

Based on district MEM (Basic 1-12, Special Education C and D, Non-Profit and Operational Fund Childhood FTE), a district is eligible for units if it has a MEM greater than 10,000 with a ratio of MEM to senior high schools less than 4,000:1.

$(4,000 - (\text{MEM} / \text{Eligible Senior High Schools})) \times 0.5 = \text{UNITS}$

Enter the number of approved senior high schools (exclude alternative schools):

N.A.

Enter the number of approved senior high schools not eligible for senior high size units:

0.000

**4. NEW DISTRICT ADJUSTMENT**

If district is eligible, enter YES in the appropriate box.

a. NEWLY CREATED SCHOOL DISTRICT

$(\text{MEM for current year}) \times .147 = \text{UNITS}$

YES?

UNITS

0.000

b. DISTRICT WHOSE MEMBERSHIP DECREASES AS A RESULT OF A NEWLY CREATED DISTRICT

$(\text{MEM for prior year} - \text{MEM for current year}) \times .17 = \text{UNITS}$

0.000

# FUND 31100.45110 "PROPOSED BOND SALE"

SCHOOL OF KNOWLEDGE SCHOOL DISTRICT, SANTA FE COUNTY

## NEW MEXICO PUBLIC EDUCATION DEPARTMENT- BONDED INDEBTEDNESS RETIREMENT SCHEDULE

District:	School of Knowledge	County:	Santa Fe	PED #090	Financial Advisor:	Public School Financial Advisor		
Original Amount of Issue:	\$3,000,000	Date of issue:	10/01/14	First Coupon:	10/01/14	First Maturity:	10/01/14	
Number of Days between date of issue and first payment	300	Accrued Interest and Premium			Paid to District:		Certified Correct: <b>PROPOSED</b>	Date: 03/10/14
ANNUAL PRINCIPAL		SEMI-ANNUAL INTEREST		PRINCIPAL		INTEREST		
Due Date	Amount Due	Interest Rate	Due Date	Amount Due	Redeemed To Date	Outstanding To Date	Paid To Date	Outstanding To Date
						3,000,000.00		327,667.00
10/01/14	400,000	2.000%	10/01/14	91,667.00	400,000.00	2,600,000.00	91,667.00	236,000.00
			04/01/15	26,000.00	400,000.00	2,600,000.00	117,667.00	210,000.00
10/01/15	400,000	2.000%	10/01/15	26,000.00	800,000.00	2,200,000.00	143,667.00	184,000.00
			04/01/16	22,000.00	800,000.00	2,200,000.00	165,667.00	162,000.00
10/01/16	400,000	2.000%	10/01/16	22,000.00	1,200,000.00	1,800,000.00	187,667.00	140,000.00
			04/01/17	18,000.00	1,200,000.00	1,800,000.00	205,667.00	122,000.00
10/01/17	400,000	2.000%	10/01/17	18,000.00	1,600,000.00	1,400,000.00	223,667.00	104,000.00
			04/01/18	14,000.00	1,600,000.00	1,400,000.00	237,667.00	90,000.00
10/01/18	400,000	2.000%	10/01/18	14,000.00	2,000,000.00	1,000,000.00	251,667.00	76,000.00
			04/01/19	10,000.00	2,000,000.00	1,000,000.00	261,667.00	66,000.00
10/01/19	300,000	2.000%	10/01/19	10,000.00	2,300,000.00	700,000.00	271,667.00	56,000.00
			04/01/20	7,000.00	2,300,000.00	700,000.00	278,667.00	49,000.00
10/01/20	100,000	2.000%	10/01/20	7,000.00	2,400,000.00	600,000.00	285,667.00	42,000.00
			04/01/21	6,000.00	2,400,000.00	600,000.00	291,667.00	36,000.00
10/01/21	100,000	2.000%	10/01/21	6,000.00	2,500,000.00	500,000.00	297,667.00	30,000.00
			04/01/22	5,000.00	2,500,000.00	500,000.00	302,667.00	25,000.00
10/01/22	100,000	2.000%	10/01/22	5,000.00	2,600,000.00	400,000.00	307,667.00	20,000.00
			04/01/23	4,000.00	2,600,000.00	400,000.00	311,667.00	16,000.00
10/01/23	100,000	2.000%	10/01/23	4,000.00	2,700,000.00	300,000.00	315,667.00	12,000.00
			04/01/24	3,000.00	2,700,000.00	300,000.00	318,667.00	9,000.00
10/01/24	100,000	2.000%	10/01/24	3,000.00	2,800,000.00	200,000.00	321,667.00	6,000.00
			04/01/25	2,000.00	2,800,000.00	200,000.00	323,667.00	4,000.00
10/01/25	100,000	2.000%	10/01/25	2,000.00	2,900,000.00	100,000.00	325,667.00	2,000.00
			04/01/26	1,000.00	2,900,000.00	100,000.00	326,667.00	1,000.00
10/01/26	100,000	2.000%	10/01/26	1,000.00	3,000,000.00		327,667.00	
	<b>3,000,000</b>			<b>327,667.00</b>				

Call Options:

Bond Advising Company:

School Bond Advisor  
Education Lane  
Santa Fe, New Mexico 87501

Paying Agent/Registrar: Bank of Schools.  
Bank Lane  
Santa Fe, New Mexico 87501

**FUND 31700 2013-2014 TAXES**  
**County 1% Retention Worksheet**  
 SUBMIT WITH EACH PERIOD REPORT

School District:	School of Knowledge	PED #	#090
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	County / Counties	Description	31700 99%	County Fee 1% *	31700 100%
1st Qtr	Santa Fe	Residential/Non Residential	\$ 70,379.11	\$ 710.90	\$ 71,090.01
		Residential/Non Residential	\$ -	\$ -	\$ -
	Santa Fe	Oil & Gas	\$ 16,104.86	N/A	\$ 16,104.86
		Oil & Gas	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Quarter Total	\$ 86,483.97	\$ 710.90	\$ 87,194.87

2nd Qtr	Santa Fe	Residential/Non Residential	\$ 79,485.78	\$ 802.89	\$ 80,288.67
		Residential/Non Residential	\$ -	\$ -	\$ -
	Santa Fe	Oil & Gas	\$ 16,545.91	N/A	\$ 16,545.91
		Oil & Gas	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Quarter Total	\$ 96,031.69	\$ 802.89	\$ 96,834.58

3rd Qtr	Santa Fe	Residential/Non Residential	\$ 78,285.84	\$ 790.77	\$ 79,076.61
		Residential/Non Residential	\$ -	\$ -	\$ -
	Santa Fe	Oil & Gas	\$ 16,441.98	N/A	\$ 16,441.98
		Oil & Gas	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Quarter Total	\$ 94,727.82	\$ 790.77	\$ 95,518.59

4th Qtr	Santa Fe	Residential/Non Residential	\$ -	\$ -	\$ -
		Residential/Non Residential	\$ -	\$ -	\$ -
	Santa Fe	Oil & Gas	\$ -	N/A	\$ -
		Oil & Gas	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Quarter Total	\$ -	\$ -	\$ -

YTD	Santa Fe	Residential/Non Residential	\$ 228,150.73	\$ 2,304.55	\$ 230,455.28
		Residential/Non Residential	\$ -	\$ -	\$ -
	Santa Fe	Oil & Gas	\$ 49,092.75	N/A	\$ 49,092.75
		Oil & Gas	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		YTD TOTAL	\$ 277,243.48	\$ 2,304.55	\$ 279,548.03

**Fund 31700 - Estimating Taxes Through June**

<b>Residential/Non-Residential - Object Code 41110</b>	
Taxes Collected through March	230,455.28
Divide by 9 months	9
Estimated Taxes collected per month	25,606.14
Multiply by 12 to estimate to end of year	x 12
Amount to budget for 12 months	307,273.71

<b>Oil &amp; Gas - Object Code 41113</b>	
Taxes Collected through March	49,092.75
Divide by 9 months	9
Estimated Taxes collected per month	5,454.75
Multiply by 12 to estimate to end of year	x 12
Amount to budget for 12 months	65,457.00

# FUND 31900.45110 "PROPOSED BOND SALE"

SCHOOL OF KNOWLEDGE SCHOOL DISTRICT, SANTA FE COUNTY

## NEW MEXICO PUBLIC EDUCATION DEPARTMENT- BONDED INDEBTEDNESS RETIREMENT SCHEDULE EDUCATION TECHNOLOGY NOTES

District:	School of Knowledge	County:	Santa Fe	PED #090	Financial Advisor:	Public School Financial Advisor		
Original Amount of Issue:	\$2,000,000	Date of issue:	10/01/14	First Coupon:	10/01/14	First Maturity:	10/01/14	
Number of Days between date of issue and first payment	300	Accrued Interest and Premium	Paid to District:		Certified Correct:	<b>PROPOSED</b>		
						Date: 03/10/14		
ANNUAL PRINCIPAL			SEMI-ANNUAL INTEREST		PRINCIPAL		INTEREST	
Due Date	Amount Due	Interest Rate	Due Date	Amount Due	Redeemed To Date	Outstanding To Date	Paid To Date	Outstanding To Date
10/01/14	250,000	2.000%	10/01/14	91,667.00	250,000.00	2,000,000.00	91,667.00	250,667.00
			04/01/15	17,500.00		1,750,000.00		159,000.00
10/01/15	250,000	2.000%	10/01/15	17,500.00	250,000.00	1,750,000.00	109,167.00	141,500.00
			04/01/16	15,000.00		1,500,000.00		124,000.00
10/01/16	250,000	2.000%	10/01/16	15,000.00	500,000.00	1,500,000.00	141,667.00	109,000.00
			04/01/17	12,500.00		1,250,000.00		94,000.00
10/01/17	250,000	2.000%	10/01/17	12,500.00	750,000.00	1,250,000.00	156,667.00	94,000.00
			04/01/18	10,000.00		1,000,000.00		81,500.00
10/01/18	250,000	2.000%	10/01/18	10,000.00	1,000,000.00	1,000,000.00	169,167.00	81,500.00
			04/01/19	7,500.00		1,000,000.00		69,000.00
10/01/19	250,000	2.000%	10/01/19	7,500.00	1,250,000.00	1,000,000.00	191,667.00	59,000.00
			04/01/20	5,000.00		1,000,000.00		49,000.00
10/01/20	100,000	2.000%	10/01/20	5,000.00	1,250,000.00	750,000.00	201,667.00	49,000.00
			04/01/21	4,000.00		750,000.00		41,500.00
10/01/21	100,000	2.000%	10/01/21	4,000.00	1,500,000.00	500,000.00	216,667.00	34,000.00
			04/01/22	3,000.00		500,000.00		29,000.00
10/01/22	100,000	2.000%	10/01/22	3,000.00	1,500,000.00	500,000.00	221,667.00	29,000.00
			04/01/23	2,000.00		400,000.00		24,000.00
10/01/23	50,000	2.000%	10/01/23	2,000.00	1,600,000.00	400,000.00	226,667.00	24,000.00
			04/01/24	1,500.00		400,000.00		20,000.00
10/01/24	50,000	2.000%	10/01/24	1,500.00	1,600,000.00	400,000.00	230,667.00	20,000.00
			04/01/25	1,000.00		300,000.00		13,000.00
10/01/25	50,000	2.000%	10/01/25	1,000.00	1,700,000.00	300,000.00	237,667.00	13,000.00
			04/01/26	500.00		200,000.00		10,000.00
10/01/26	50,000	2.000%	10/01/26	500.00	1,800,000.00	200,000.00	240,667.00	10,000.00
					1,800,000.00	150,000.00	242,667.00	8,000.00
					1,850,000.00	150,000.00	244,667.00	6,000.00
					1,850,000.00	150,000.00	246,167.00	4,500.00
					1,900,000.00	100,000.00	247,667.00	3,000.00
					1,900,000.00	100,000.00	248,667.00	2,000.00
					1,950,000.00	50,000.00	249,667.00	1,000.00
					1,950,000.00	50,000.00	250,167.00	500.00
					2,000,000.00		250,667.00	
	<b>2,000,000</b>			<b>250,667.00</b>				

Call Options:

Bond Advising Company:

School Bond Advisor  
Education Lane  
Santa Fe, New Mexico 87501

Paying Agent/Registrar: Bank of Schools.  
Bank Lane  
Santa Fe, New Mexico 87501

**FUND 41000 2013-2014 TAXES**  
**County 1% Retention Worksheet**  
 SUBMIT WITH EACH PERIOD REPORT

School District:	School of Knowledge	PED #	#090
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	County / Counties	Description	41000 99%	County Fee 1% *	41000 100%
1st Qtr	Santa Fe	Residential/Non Residential	\$ 55,825.45	\$ 563.89	\$ 56,389.34
		Residential/Non Residential	\$ -	\$ -	\$ -
	Santa Fe	Oil & Gas	\$ 15,018.72	N/A	\$ 15,018.72
		Oil & Gas	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Quarter Total	\$ 70,844.17	\$ 563.89	\$ 71,408.06

2nd Qtr	Santa Fe	Residential/Non Residential	\$ 53,295.40	\$ 538.34	\$ 53,833.74
		Residential/Non Residential	\$ -	\$ -	\$ -
	Santa Fe	Oil & Gas	\$ 15,676.16	N/A	\$ 15,676.16
		Oil & Gas	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Quarter Total	\$ 68,971.56	\$ 538.34	\$ 69,509.90

3rd Qtr	Santa Fe	Residential/Non Residential	\$ 53,057.57	\$ 535.94	\$ 53,593.51
		Residential/Non Residential	\$ -	\$ -	\$ -
	Santa Fe	Oil & Gas	\$ 15,355.17	N/A	\$ 15,355.17
		Oil & Gas	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Quarter Total	\$ 68,412.74	\$ 535.94	\$ 68,948.68

4th Qtr	Santa Fe	Residential/Non Residential	\$ -	\$ -	\$ -
		Residential/Non Residential	\$ -	\$ -	\$ -
	Santa Fe	Oil & Gas	\$ -	N/A	\$ -
		Oil & Gas	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Quarter Total	\$ -	\$ -	\$ -

YTD	Santa Fe	Residential/Non Residential	\$ 162,178.42	\$ 1,638.17	\$ 163,816.59
		Residential/Non Residential	\$ -	\$ -	\$ -
	Santa Fe	Oil & Gas	\$ 46,050.05	N/A	\$ 46,050.05
		Oil & Gas	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		YTD TOTAL	\$ 208,228.47	\$ 1,638.17	\$ 209,866.64

**Fund 41000 - Estimating Taxes Through June**

<b>Residential/Non-Residential - Object Code 41110</b>	
Taxes Collected through March	163,816.59
Divide by 9 months	9
Estimated Taxes collected per month	18,201.84
Multiply by 12 to estimate to end of year	x 12
Amount to budget for 12 months	218,422.11

<b>Oil &amp; Gas - Object Code 41113</b>	
Taxes Collected through March	46,050.05
Divide by 9 months	9
Estimated Taxes collected per month	5,116.67
Multiply by 12 to estimate to end of year	x 12
Amount to budget for 12 months	61,400.07

District Name

School of Knowledge

**Fund 41000 - Debt Service for Principal & Interest**

**Estimated Budget 2013-2014 (July 2013 - June 2014)**

Date of Issue	Amt of Issue	Principal Due Date	Principal Amt Due	Interest Due Date	Interest Amt Due
7/1/2013	2,700,000	7/1/2013	285,000	7/1/2013	42,870.00
7/1/2013	2,700,000			1/1/2014	37,170.00
		<b>Total Principal</b>	285,000	<b>Total Interest</b>	80,040

**Operating Budget 2014-2015 (July 2014 - June 2015)**

Date of Issue	Amt of Issue	Principal Due Date	Principal Amt Due	Interest Due Date	Interest Amt Due
7/1/2013	2,700,000	7/1/2014	295,000	7/1/2014	37,170.00
7/1/2013	2,700,000			1/1/2015	31,122.50
10/1/2013	3,000,000			10/1/2014	91,667.00
10/1/2013	3,000,000			4/1/2015	26,000.00
		<b>Total Principal</b>	295,000	<b>Total Interest</b>	185,960

**Example**

**Budgeting Ad Valorem & Oil & Gas Taxes for 2013-2014**

Determining the Percentage by using the taxes budgeted in the estimated budget for 2013-2014.

2013-2014 Ad Valorem	218,422
2013-2014 Oil & Gas	61,400
<b>Total Taxes</b>	<b>279,822</b>

**Determining Percentage**

Ad Valorem	218,422
Divide by Total Taxes to get percentage	279,822
<b>Ad Valorem %</b>	<b>78%</b>

Oil & Gas	61,400
Divide by Total Taxes to get percentage	279,822
<b>Oil &amp; Gas %</b>	<b>22%</b>

**Amount to Budget in Ad Valorem & Oil & Gas Taxes for 2014-2015**

2014-2015 Principal	295,000
2014-2015 Interest	185,960
<b>Total</b>	<b>480,960</b>

<b>Ad Valorem Budget</b>	480,960
Percentage to Budget	78%
<b>2014-2015 Budget Amount</b>	<b>375,148.41</b>

<b>Oil &amp; Gas Budget</b>	480,960
Percentage to Budget	22%
<b>2014-2015 Budget Amount</b>	<b>105,811.09</b>

**FUND 43000 2013-2014 TAXES**  
**County 1% Retention Worksheet**  
 SUBMIT WITH EACH PERIOD REPORT

School District:	School of Knowledge	PED #	#090
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	County / Counties	Description	43000 99%	County Fee 1% *	41000 100%
1st Qtr	Santa Fe	Residential/Non Residential	\$ 150,853.84	\$ 1,523.78	\$ 152,377.62
		Residential/Non Residential	\$ -	\$ -	\$ -
	Santa Fe	Oil & Gas	\$ 23,409.56	N/A	\$ 23,409.56
		Oil & Gas	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
Quarter Total			\$ 174,263.40	\$ 1,523.78	\$ 175,787.18
2nd Qtr	Santa Fe	Residential/Non Residential	\$ 152,652.28	\$ 1,541.94	\$ 154,194.22
		Residential/Non Residential	\$ -	\$ -	\$ -
	Santa Fe	Oil & Gas	\$ 23,033.80	N/A	\$ 23,033.80
		Oil & Gas	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
Quarter Total			\$ 175,686.08	\$ 1,541.94	\$ 177,228.02
3rd Qtr	Santa Fe	Residential/Non Residential	\$ 151,983.83	\$ 1,535.19	\$ 153,519.02
		Residential/Non Residential	\$ -	\$ -	\$ -
	Santa Fe	Oil & Gas	\$ 24,956.74	N/A	\$ 24,956.74
		Oil & Gas	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
Quarter Total			\$ 176,940.57	\$ 1,535.19	\$ 178,475.76
4th Qtr	Santa Fe	Residential/Non Residential	\$ -	\$ -	\$ -
		Residential/Non Residential	\$ -	\$ -	\$ -
	Santa Fe	Oil & Gas	\$ -	N/A	\$ -
		Oil & Gas	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
Quarter Total			\$ -	\$ -	\$ -
YTD	Santa Fe	Residential/Non Residential	\$ 455,489.95	\$ 4,600.91	\$ 460,090.86
		Residential/Non Residential	\$ -	\$ -	\$ -
	Santa Fe	Oil & Gas	\$ 71,400.10	N/A	\$ 71,400.10
		Oil & Gas	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
		Copper Production	\$ -	N/A	\$ -
YTD TOTAL			\$ 526,890.05	\$ 4,600.91	\$ 531,490.96

**Fund 41000 - Estimating Taxes Through June**

<b>Residential/Non-Residential - Object Code 41110</b>	
Taxes Collected through March	460,090.86
Divide by 9 months	9
Estimated Taxes collected per month	51,121.21
Multiply by 12 to estimate to end of year	x 12
Amount to budget for 12 months	613,454.48

<b>Oil &amp; Gas - Object Code 41113</b>	
Taxes Collected through March	71,400.10
Divide by 9 months	9
Estimated Taxes collected per month	7,933.34
Multiply by 12 to estimate to end of year	x 12
Amount to budget for 12 months	95,200.13



District Name School of Knowledge

**Fund 43000 - Debt Service for Principal & Interest**

**Estimated Budget 2013-2014 (July 2013 - June 2014)**

Date of Issue	Amt of Issue	Principal Due Date	Principal Amt Due	Interest Due Date	Interest Amt Due
7/1/2013	2,100,000	7/1/2013	650,000	7/1/2013	40,287.50
7/1/2013	2,100,000			1/1/2014	28,262.50
<b>Total Principal</b>			<b>650,000</b>	<b>Total Interest</b>	<b>68,550</b>

**Operating Budget 2014-2015 (July 2014 - June 2015)**

Date of Issue	Amt of Issue	Principal Due Date	Principal Amt Due	Interest Due Date	Interest Amt Due
7/1/2013	2,100,000	7/1/2014	375,000	7/1/2014	28,262.50
7/1/2013	2,100,000			1/1/2015	21,137.50
10/1/2013	2,000,000			10/1/2014	91,667.00
10/1/2013	2,000,000			4/1/2015	17,500.00
<b>Total Principal</b>			<b>375,000</b>	<b>Total Interest</b>	<b>158,567</b>

**Example**

**Budgeting Ad Valorem & Oil & Gas Taxes for 2013-2014**

Determining the Percentage by using the taxes budgeted in the estimated budget for 2013-2014.

2013-2014 Ad Valorem	613,455
2013-2014 Oil & Gas	95,200
<b>Total Taxes</b>	<b>708,655</b>

**Determining Percentage**

Ad Valorem	613,455
Divide by Total Taxes to get percentage	708,655
<b>Ad Valorem %</b>	<b>87%</b>

Oil & Gas	95,200
Divide by Total Taxes to get percentage	708,655
<b>Oil &amp; Gas %</b>	<b>13%</b>

**Amount to Budget in Ad Valorem & Oil & Gas Taxes for 2014-2015**

2014-2015 Principal	375,000
2014-2015 Interest	158,567
<b>Total</b>	<b>533,567</b>

<b>Ad Valorem Budget</b>	<b>533,567</b>
Percentage to Budget	87%
<b>2014-2015 Budget Amount</b>	<b>464,203</b>

<b>Oil &amp; Gas Budget</b>	<b>533,567</b>
Percentage to Budget	13%
<b>2014-2015 Budget Amount</b>	<b>69,364</b>

**ESTIMATED AVERAGE SALARY INCREASES  
 PERSONNEL OTHER THAN CLASSROOM TEACHERS  
 2014-2015**

**\*\*Data on this form must match Worksheet IV; therefore, please complete Worksheet IV first.**

JOB CLASS NO.	FTE OPER. & OTHER FUNDS		TOTAL ANNUAL SALARIES OPER. & OTHER FUNDS		AVERAGE SALARY OPER. & OTHER FUNDS		7** DOLLAR INCREASE	8** PERCENT INCREASE <i>Col. 7/Col. 3</i>
	2013-2014*	2014-2015	2013-2014*	2014-2015	2013-2014*	2014-2015		
1111	1.00	1.00	92,000	95,000	92,000	95,000	3,000	3.26%
1112	2.00	2.00	150,905	155,470	75,453	77,735	4,565	3.02%
1113	0.00	0.00	0	0	0	0	0	0.00%
1114	1.00	1.00	39,512	40,697	39,512	40,697	1,185	3.00%
1115	1.00	1.00	60,164	61,969	60,164	61,969	1,805	3.00%
1211	0.50	0.50	30,805	31,729	61,610	63,458	924	3.00%
1212	1.00	1.00	50,101	52,102	50,101	52,102	2,001	3.99%
<b>Group Total:</b>	<b>6.50</b>	<b>6.50</b>	<b>423,487</b>	<b>436,967</b>	<b>65,152</b>	<b>67,226</b>	<b>13,480</b>	<b>3.18%</b>
1213	1.00	1.00	30,182	30,883	30,182	30,883	701	2.32%
1216	0.00	0.00	0	0	0	0	0	0.00%
<b>Group Total:</b>	<b>1.00</b>	<b>1.00</b>	<b>30,182</b>	<b>30,883</b>	<b>30,182</b>	<b>30,883</b>	<b>701</b>	<b>2.32%</b>
1711	1.00	1.00	12,000	12,360	12,000	12,360	360	3.00%
1712	0.00	0.00	0	0	0	0	0	0.00%
1713	0.00	0.00	0	0	0	0	0	0.00%
1714	0.00	0.00	0	0	0	0	0	0.00%
<b>Group Total:</b>	<b>1.00</b>	<b>1.00</b>	<b>12,000</b>	<b>12,360</b>	<b>12,000</b>	<b>12,360</b>	<b>360</b>	<b>3.00%</b>
1214	1.50	1.50	99,096	101,583	66,064	67,722	2,487	2.51%
1215	1.00	1.00	48,099	47,482	48,099	47,482	1,383	3.00%
1217	7.50	7.50	224,965	231,176	29,995	30,824	6,211	2.76%
<b>Group Total:</b>	<b>10.00</b>	<b>10.00</b>	<b>370,160</b>	<b>380,242</b>	<b>37,016</b>	<b>38,024</b>	<b>10,082</b>	<b>2.72%</b>
1218	1.00	1.00	21,000	21,630	21,000	21,630	630	3.00%
1219	0.13	0.13	4,796	4,940	36,892	37,999	144	3.00%
<b>Group Total:</b>	<b>1.13</b>	<b>1.13</b>	<b>25,796</b>	<b>26,570</b>	<b>22,628</b>	<b>23,513</b>	<b>774</b>	<b>3.00%</b>
1220	1.00	1.00	36,278	37,134	36,278	37,134	856	2.36%
1816	0.00	0.00	0	0	0	0	0	0.00%
<b>Group Total:</b>	<b>1.00</b>	<b>1.00</b>	<b>36,278</b>	<b>37,134</b>	<b>36,278</b>	<b>37,134</b>	<b>856</b>	<b>2.36%</b>
1311	0.00	0.00	0	0	0	0	0	0.00%
1312	0.00	0.00	0	0	0	0	0	0.00%
1313	0.00	0.00	0	0	0	0	0	0.00%
1314	0.00	0.00	0	0	0	0	0	0.00%
1315	0.00	0.00	0	0	0	0	0	0.00%
1316	0.00	0.00	0	0	0	0	0	0.00%
1317	0.00	0.00	0	0	0	0	0	0.00%
1318	0.00	0.00	0	0	0	0	0	0.00%
<b>Group Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
1319	0.00	0.00	0	0	0	0	0	0.00%
1623	0.00	0.00	0	0	0	0	0	0.00%
<b>Group Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
1511	0.00	0.00	0	0	0	0	0	0.00%
<b>Group Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
1614	1.00	1.00	20,000	21,001	20,000	21,001	1,001	5.01%
1615	1.00	1.00	25,156	26,157	25,156	26,157	1,001	3.98%
<b>Group Total:</b>	<b>2.00</b>	<b>2.00</b>	<b>45,156</b>	<b>47,158</b>	<b>22,578</b>	<b>23,579</b>	<b>2,002</b>	<b>4.43%</b>
1617	0.00	0.00	0	0	0	0	0	0.00%
1618	0.00	0.00	0	0	0	0	0	0.00%
1622	0.00	0.00	0	0	0	0	0	0.00%
1624	0.00	0.00	0	0	0	0	0	0.00%
<b>Group Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
1619	0.00	0.00	0	0	0	0	0	0.00%
1620	0.00	0.00	0	0	0	0	0	0.00%
1621	0.00	0.00	0	0	0	0	0	0.00%
<b>Group Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTALS</b>	<b>22.63</b>	<b>22.63</b>	<b>943,059</b>	<b>971,314</b>	<b>41,673</b>	<b>42,922</b>	<b>28,255</b>	<b>3.00%</b>
	TOTAL FTE MUST BE SAME AS COLUMN 6 WORKSHEET IV	TOTAL FTE MUST BE SAME AS COLUMN 12 WORKSHEET IV	AMOUNT MUST BE SAME AS COLUMN 7 WORKSHEET IV	AMOUNT MUST BE SAME AS COLUMN 13 WORKSHEET IV				

\*DO NOT include one time non-recurring increases granted in 2013-2014.

\*\*Columns 7 & 8 should not have negative amounts.

\*\*\*Percent increase includes an additional average of 3% compensation for Educational Assistants as per Laws of 2014, Chapter 63, Section 4 (SB313).

**ESTIMATED AVERAGE SALARY INCREASE  
 CERTIFIED CLASSROOM TEACHERS ONLY  
 2014-2015**

This form computes the average salary increase of classroom teachers paid from the following job classification numbers of the Operational fund; 1411 Teachers - 1-12, 1412 Teachers - Spec Ed, 1413 Teachers - ECE, 1414 Teachers - Preschool, 1415 Teachers: Vocational & Technical, 1416 Teachers - Other Instruction, and 1422 Teachers - Spec Ed Gifted.

**Please complete Worksheet V first.**

If this worksheet was not used, please make sure the following considerations were included in your calculations:

This form will not tie to the budget due to adjustments made for late beginners.

Include only full-time teachers who are currently employed. DO NOT include part-time personnel (casual and temporary positions).

For Contracts portion, include classroom-related increments. For example, a teacher that serves in the capacity of department head. Teachers beginning late in the year should be added at the amount they would have received had they worked the full year.

**EXCLUDE** non-recurring one-time increases, extended contract amounts, and increments from the Athletics (07) and Non-Instructional Student Support (08) functions.

PROJECT THESE SAME TEACHERS, in the same position with the same qualifications and FTE, when producing the 2014-2015 adopted salary schedule with the added year's experience.

**INSTRUCTIONS FOR ESTIMATED BASE SALARY INCREASE**

1. Refer to Worksheet V, column 4 for the TOTAL base salary amounts for 2013-2014.
2. Refer to Worksheet V, column 9 for the PROPOSED base salary amount for 2014-2015.
3. Refer to Worksheet V, column 1 for FTE. Enter this figure under 2013-2014 Average Salary. This FTE number will automatically carry over into the 2014-2015 Average Salary section, so only one entry will be made.
4. Enter these amounts under section I. below, "Estimated Average Salary Calculation - Base"

<b>I. ESTIMATED AVERAGE SALARY CALCULATION - BASE</b>					
	2013-2014 Average Salary Based on <u>Actual</u> Figures		2014-2015 Average Salary Based on <u>Projected</u> Figures	Comparison 2013-2014 Actuals vs. 2014-2015 Projected	
TOTAL Base	616,680	PROPOSED Base	635,896	2013-2014 Avg Salary	44,049
Total FTE	14.00	Total FTE	14.00	2014-2015 Avg Salary	45,421
2013-2014 Average Salary	<u>44,049</u>	2014-2015 Average Salary	<u>45,421</u>	Difference:	<u>1,373</u>
				<b>Percent of Change:</b>	<b>3.12%</b>

**INSTRUCTIONS FOR ESTIMATED CONTRACT SALARY INCREASE**

1. Refer to Worksheet V, column 6 for the TOTAL contracts for 2013-2014.
2. Refer to Worksheet V, column 11 for the TOTAL contracts for 2014-2015.
3. Refer to Worksheet V, column 1 for FTE. Enter this figure under 2013-2014 Average Salary. This FTE number will automatically carry over into the 2014-2015 Average Salary section, so only one entry will be made.
4. Enter these amounts under section II. below, "Estimated Average Salary Calculation - Contracts"

<b>II. ESTIMATED AVERAGE SALARY CALCULATION - CONTRACTS</b>					
	2013-2014 Average Salary Based on <u>Actual</u> Figures		2014-2015 Average Salary Based on <u>Projected</u> Figures	Comparison 2013-2014 Actuals vs. 2014-2015 Projected	
* Total Contracts	616,680	Total Contracts	635,896	2013-2014 Avg Salary	44,049
Total FTE	14.00	Total FTE	14.00	2014-2015 Avg Salary	45,421
2013-2014 Average Salary	<u>44,049</u>	2014-2015 Average Salary	<u>45,421</u>	Difference:	<u>1,373</u>
				<b>Percent of Change:</b>	<b>3.12%</b>

**ESTIMATED AVERAGE SALARY INCREASE  
CERTIFIED CLASSROOM TEACHERS ONLY  
2014-2015**

PED 925B-3

EXCLUDE non-recurring one-time increases, extended contract amounts, and special increments coded in the Athletics (07) and Non-Instructional Student Support (08) functions.

**I. ESTIMATED TEACHERS SALARY RANGE: (Paid per salary schedule)**

NOTE: FTE must tie to total FTE on 925B-2. If it does not, you will receive an "Error" msg. that needs to be fixed.

Salary Range	Teachers FTE	Salary Range	Teachers FTE
\$30,000 - \$33,000	1.00	\$41,001 - \$42,000	1.00
\$33,001 - \$34,000	1.00	\$42,001 - \$43,000	1.00
\$34,001 - \$35,000	1.00	\$43,001 - \$44,000	1.00
\$35,001 - \$36,000	1.00	\$44,001 - \$45,000	1.00
\$36,001 - \$37,000	1.00	\$45,001 - \$46,000	1.00
\$37,001 - \$38,000	1.00	\$46,001 - \$47,000	1.00
\$38,001 - \$39,000	1.00	\$47,001 - \$48,000	0.00
\$39,001 - \$40,000	0.00	\$48,001 - \$49,000	0.00
\$40,001 - \$41,000	0.00	\$49,001 - \$50,000	0.00
		Over \$50,000	1.00
Subtotal	<u>7.00</u>	Subtotal	<u>7.00</u>
		Total Teachers FTE :	<u><u>14.00</u></u>

**II. 2014-2015 AVERAGE YEARS EXPERIENCE**

Total Teaching Years Experience (from Worksheet V, col. 8)	121.00
Total Operating FTE (from Worksheet V, col. 1)	14.00
<b>AVERAGE YEARS EXPERIENCE</b>	<u><u>8.64</u></u>

**III. 2014-2015 AVERAGE HOURLY SALARY - CONTRACT**

Avg. Hours per Day:	7.0	2014-2015 Average Salary:	45,421
		(computed on 925B-2)	
<b>MULTIPLIED BY</b>		<b>DIVIDED BY</b>	
Total Contract Days:	186	Total Annual Hours:	1,302.0
(retrieve from School Calendar, page 2)			
<b>EQUALS</b>		<b>EQUALS</b>	
Total Annual Hours =	<u><u>1,302.0</u></u>	Estimated Average Hourly Rate =	<u><u>34.89</u></u>

**TEACHERS AND PERSONNEL OTHER THAN CLASSROOM TEACHERS  
2013-2014 MID-YEAR SALARY INCREASES**

THE 2013-2014 ENDING SALARIES MUST INCLUDE ONE OF THE FOLLOWING OPTIONS:

Choose the option that the school district utilized for salary action:

1. ( ) Short-term bridging salary schedule (two figures per cell).
2. ( ) Lump sum payment to be given after services are rendered.
3. ( ) Combination of lump sum payment with salary schedule adjustment.

**NOTE:**  
ALL 2013-2014 INFORMATION ON THIS FORM WILL BE ZERO, UNLESS MID-YEAR SALARY INCREASES WERE GIVEN.

**I. TEACHERS**

JOB CLASS NO.	FTE 2013-2014	TOTAL ANNUAL SALARIES		AVG SALARY		DOLLAR INCREASE 2013-2014	PERCENTAGE INCREASE 2013-2014
		BEGINNING	ENDING	BEGINNING	ENDING		
		2013-2014	2013-2014	2013-2014	2013-2014		
01.1411-1412 1413-1416. 1422	0.00	\$0	\$0	\$0	\$0	\$0	0.0%

**II. PERSONNEL OTHER THAN CLASSROOM TEACHERS**

JOB CLASS NO.	FTE 2013-2014	TOTAL ANNUAL SALARIES		AVERAGE SALARY		DOLLAR INCREASE 2013-2014	PERCENTAGE INCREASE 2013-2014
		BEGINNING	ENDING	BEGINNING	ENDING		
		2013-2014	2013-2014	2013-2014	2013-2014		
1111	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1112	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1113	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1114	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1115	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1211	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1212	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1213	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1214	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1215	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1216	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1217	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1218	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1219	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1220	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1311	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1312	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1313	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1314	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1315	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1316	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1317	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1318	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1319	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1511	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1614	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1615	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1616	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1617	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1618	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1619	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1620	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1621	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1622	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1623	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1624	0.00	\$0	\$0	\$0	\$0	\$0	0.0%
1711-1712-1713-1714	0.00	\$0	\$0	\$0	\$0	\$0	0.0%

## WORKSHEET IV INSTRUCTIONS

In order to ensure that this form is utilized and presented properly, we ask that you take the time to look through the instructions for each column before filling out the "WORKSHEET IV. PLEASE NOTE NEW INSTRUCTIONS BELOW PER SB-313.

1st Untitled column Name of Employee - self-explanatory

2nd Untitled column Job Class No. 2013-2014 - The only eligible job class numbers allowed to be used on this form are located on the "Page 2 Instruct-Computation" tab.

3rd Untitled column Degree 2013-2014 - Used to determine placement on the salary schedule, using current degree status.

Column 1 Oper. FTE - designed to capture the FTE paid through the OPERATIONAL FUND. This is the only column used to capture this information for the two years being compared, so it must be used for only those RETURNING FTEs that are expected (and budgeted) for the upcoming school year. If a position is currently vacant or an employee is not expected to return, they should not be included on this form.

Column 2 Actual Base Salary Paid 2013-2014 - To show the actual amount expected to be paid to an employee for the current year - NOT THE SALARY FROM THE SALARY SCHEDULE. Although this amount may match the salary schedule, it may not match due to late beginning employees. Adjustments will be made in column 3.

Column 3 Add Adj. for Late Beginners 2013-2014 - used as an adjustment for those employees who started after the beginning of the year, but who are expected to return (and are budgeted) for the upcoming school year. This adjustment should bring an employee's salary up to the level they would have received, had they been there the full year.

Column 4 Other Funds FTE - designed to capture the part of the FTE that was not paid through the OPERATIONAL FUND. This is the only column used to capture this information for the two years being compared, so it must be used only for those RETURNING FTEs that are expected (and budgeted) for the upcoming school year. If a position is currently vacant or an employee is not expected to return, they should not be included on this form. FTEs reported here MUST have a portion of the FTE paid through the OPERATIONAL FUND.

Column 5 Other Funds Base Salary Paid 2013-2014 - To show the actual amount expected to be paid to an employee for the current year - NOT THE SALARY FROM THE SALARY SCHEDULE. Although this amount may match the salary schedule, it may not change due to late beginning employees. Adjustments will be made in column 3.

Column 6 FTE - Automatically adds the Oper. FTE (Column 1) and Other Funds FTE(Column 4).

Column 7 TOTAL Base 2013-2014 - Adds Column 2, 3, and 5 to give a true annual salary. This number is automatically calculated and is needed to show a true comparison to the proposed annual salary.

Column 8 Oper. FTE - Repeat of column 1; will carry over automatically.

Column 9 PROPOSED Base Salary 2014-2015 - to show the amount expected to be paid through the OPERATIONAL FUND to an employee for the proposed year - every position will be proposed and budgeted assuming full-year employment.

Column 10 Other Funds FTE - Repeat of column 4; will carry over automatically.

Column 11 OTHER FUNDS Base Salary 2014-2015 - to show the portion of their salary expected to be paid through OTHER FUNDS to an employee for the proposed year - every position will be proposed and budgeted assuming full-year employment.

Column 12 FTE - Automatically adds the Oper. FTE (Column 8) and Other Funds FTE(Column 10).

Column 13 TOTAL Contract Salary Base 2014-2015 - Adds the TOTAL Oper. Base figure (Col. 9) and TOTAL Other Funds Base figure (Col. 11) for the Proposed year. This number is automatically calculated.

Column 14 Total Increase - The difference between the proposed year's (2014-2015) contract amount (col. 13) and the current year's (2013-2014) contract amount (col. 7). This number is automatically calculated.

Column 15 Total Base % Increase - The percentage difference between the total increase (col. 14) and the current year's (2013-2014) contract amount (col. 7). This number is automatically calculated. In accordance with Laws 2014, Chapter 63 (SB-313), which must be an AVERAGE of 3%.

### NEW WORKSHEET IV INSTRUCTIONS FOR EDUCATIONAL ASSISTANTS (EA's) ONLY PER LAWS 2014, CHAPTER 63 (SB-313). JOB CLASSES 1711-1712-1713-1714

Column 16 Enter the 2013-2014 Total Contract salary for EA's from col. 7. (Do Not Copy Column 7 to Column 16; these #'s must be manually entered)

Column 17 Enter the additional percent increase recommended per local board approval and in accordance with Laws 2014, Chapter 63 (SB-313), which must be an AVERAGE of 3%

Column 18 Total additional Increase - The difference between the proposed year's (2014-2015) contract amount (col. 13) and the current year's (2013-2014) contract amount (col. 7). This number is automatically calculated.

Column 19 Calculates the recommended dollar increase. (col. 16 X col. 17). This is the number that will be entered on the 925B-1 form, into Col. 4 for EA's only

**WORKSHEET IV  
PERSONNEL OTHER THAN CLASSROOM TEACHERS  
AVERAGE SALARY COMPUTATION  
2014-2015**

DISTRICT NAME  
CHARTER NAME  
Worksheet IV Revision: 03/21/2014

School of Knowledge  
NA

PED No. 000

**SB-313 Additional Percent Increase  
for Educational Assistants**

Number	Name of Employee	Job Class No	Degree 2013-2014	2013-2014						2014-2015						Total \$ Increase (col 13-7)	Total % Increase (col 14-7/7)	Enter the EA's Total Contract Salary from column 7	Recommended % Increase Per SB-313	Add'l Increase (col 18-17)	Total Contract Salaries for 2014-2015	
				FTE	Operational Base Salary	Add'l Adj. for Late Beginners	FTE	Other Funds Base Salary	FTE (14-4)	Total Contract Salary (Col 2+3+5)	FTE	Operational Base Salary	FTE	Other Funds Base Salary	FTE (8+10)							Total Contract Salary (Col 9+11)
				1	2	3	4	5	6	7	8	9	10	11	12							13
1	Dr. Jim Smith	1111	MA + 45	1.00	\$92,000.00	\$0.00	0.00	\$0.00	1.00	\$92,000.00	1.00	\$95,000.00	0.00	\$0.00	1.00	\$95,000.00	\$3,000.00	3.26%	\$0.00	0.00%	\$0.00	\$0.00
2	Linda Sue Jackson	1112	MA+45	1.00	\$85,453.00	\$0.00	0.00	\$0.00	1.00	\$85,453.00	1.00	\$88,016.50	0.00	\$0.00	1.00	\$88,016.50	\$2,563.50	3.00%	\$0.00	0.00%	\$0.00	\$0.00
3	Daniel Mesa	1112	MA+15	1.00	\$65,452.00	\$0.00	0.00	\$0.00	1.00	\$65,452.00	1.00	\$67,453.00	0.00	\$0.00	1.00	\$67,453.00	\$2,001.00	3.00%	\$0.00	0.00%	\$0.00	\$0.00
4	Lucas Olson	1114	NA	1.00	\$39,512.00	\$0.00	0.00	\$0.00	1.00	\$39,512.00	1.00	\$40,697.36	0.00	\$0.00	1.00	\$40,697.36	\$1,185.36	3.00%	\$0.00	0.00%	\$0.00	\$0.00
5	Ben Dallas	1115	BA	1.00	\$60,164.00	\$0.00	0.00	\$0.00	1.00	\$60,164.00	1.00	\$61,968.92	0.00	\$0.00	1.00	\$61,968.92	\$1,804.92	3.00%	\$0.00	0.00%	\$0.00	\$0.00
6	Brenda Chew	1211	NA	0.50	\$30,805.00	\$0.00	0.00	\$0.00	0.50	\$30,805.00	0.50	\$31,729.15	0.00	\$0.00	0.50	\$31,729.15	\$924.15	3.00%	\$0.00	0.00%	\$0.00	\$0.00
7	Arthur Bernardz	1212	MA+15	1.00	\$50,101.00	\$0.00	0.00	\$0.00	1.00	\$50,101.00	1.00	\$52,102.00	0.00	\$0.00	1.00	\$52,102.00	\$2,001.00	3.99%	\$0.00	0.00%	\$0.00	\$0.00
8	Sandra Dee	1213	BA	1.00	\$30,182.00	\$0.00	0.00	\$0.00	1.00	\$30,182.00	1.00	\$30,883.00	0.00	\$0.00	1.00	\$30,883.00	\$701.00	2.32%	\$0.00	0.00%	\$0.00	\$0.00
9	Max Tompkins	1214	MA	0.75	\$49,548.00	\$0.00	0.00	\$0.00	0.75	\$49,548.00	0.75	\$51,034.44	0.00	\$0.00	0.75	\$51,034.44	\$1,486.44	3.00%	\$0.00	0.00%	\$0.00	\$0.00
10	Cindy Zuniga	1214	MA	0.75	\$49,548.00	\$0.00	0.00	\$0.00	0.75	\$49,548.00	0.75	\$50,549.00	0.00	\$0.00	0.75	\$50,549.00	\$1,001.00	2.02%	\$0.00	0.00%	\$0.00	\$0.00
11	Tina Larsen	1215	BA	1.00	\$46,099.00	\$0.00	0.00	\$0.00	1.00	\$46,099.00	1.00	\$47,481.97	0.00	\$0.00	1.00	\$47,481.97	\$1,382.97	3.00%	\$0.00	0.00%	\$0.00	\$0.00
12	Tracey Cole	1217	NA	0.50	\$13,415.00	\$0.00	0.00	\$0.00	0.50	\$13,415.00	0.50	\$13,817.45	0.00	\$0.00	0.50	\$13,817.45	\$402.45	3.00%	\$0.00	0.00%	\$0.00	\$0.00
13	Brooke Davalos	1217	NA	1.00	\$22,250.00	\$0.00	0.00	\$0.00	1.00	\$22,250.00	1.00	\$23,917.50	0.00	\$0.00	1.00	\$23,917.50	\$1,667.50	3.00%	\$0.00	0.00%	\$0.00	\$0.00
14	Andre Davenport	1217	NA	1.00	\$28,400.00	\$0.00	0.00	\$0.00	1.00	\$28,400.00	1.00	\$29,252.00	0.00	\$0.00	1.00	\$29,252.00	\$852.00	3.00%	\$0.00	0.00%	\$0.00	\$0.00
15	Joel Erickson	1217	AA	1.00	\$28,400.00	\$0.00	0.00	\$0.00	1.00	\$28,400.00	1.00	\$29,252.00	0.00	\$0.00	1.00	\$29,252.00	\$852.00	3.00%	\$0.00	0.00%	\$0.00	\$0.00
16	Luke Jacobs	1217	NA	1.00	\$29,260.00	\$0.00	0.00	\$0.00	1.00	\$29,260.00	1.00	\$30,137.80	0.00	\$0.00	1.00	\$30,137.80	\$877.80	3.00%	\$0.00	0.00%	\$0.00	\$0.00
17	Sam Kirsch	1217	NA	1.00	\$33,995.00	\$0.00	0.00	\$0.00	1.00	\$33,995.00	1.00	\$34,796.00	0.00	\$0.00	1.00	\$34,796.00	\$801.00	2.36%	\$0.00	0.00%	\$0.00	\$0.00
18	Barry Love	1217	NA	1.00	\$33,995.00	\$0.00	0.00	\$0.00	1.00	\$33,995.00	1.00	\$34,696.00	0.00	\$0.00	1.00	\$34,696.00	\$701.00	2.06%	\$0.00	0.00%	\$0.00	\$0.00
19	Shaun Moffett	1217	NA	1.00	\$35,250.00	\$0.00	0.00	\$0.00	1.00	\$35,250.00	1.00	\$36,307.50	0.00	\$0.00	1.00	\$36,307.50	\$1,057.50	3.00%	\$0.00	0.00%	\$0.00	\$0.00
20	Rocky Meade	1218	NA	1.00	\$21,000.00	\$0.00	0.00	\$0.00	1.00	\$21,000.00	1.00	\$21,630.00	0.00	\$0.00	1.00	\$21,630.00	\$630.00	3.00%	\$0.00	0.00%	\$0.00	\$0.00
21	Marcos Windham	1219	NA	0.13	\$4,796.00	\$0.00	0.00	\$0.00	0.13	\$4,796.00	0.13	\$4,939.66	0.00	\$0.00	0.13	\$4,939.66	\$143.66	3.00%	\$0.00	0.00%	\$0.00	\$0.00
22	Candy Fleetwood	1220	AA	1.00	\$38,278.00	\$0.00	0.00	\$0.00	1.00	\$38,278.00	1.00	\$37,134.16	0.00	\$0.00	1.00	\$37,134.16	\$556.16	2.36%	\$0.00	0.00%	\$0.00	\$0.00
23	Patrick Costan	1711	NA	1.00	\$12,000.00	\$0.00	0.00	\$0.00	1.00	\$12,000.00	1.00	\$12,360.00	0.00	\$0.00	1.00	\$12,360.00	\$360.00	3.00%	\$12,000.00	3.00%	\$360.00	\$12,720.00
24	Cassandra Dwyer	1614	NA	1.00	\$20,000.00	\$0.00	0.00	\$0.00	1.00	\$20,000.00	1.00	\$21,001.00	0.00	\$0.00	1.00	\$21,001.00	\$1,001.00	5.01%	\$0.00	0.00%	\$0.00	\$0.00
25	Lucky Sunshine	1615	NA	1.00	\$25,156.00	\$0.00	0.00	\$0.00	1.00	\$25,156.00	1.00	\$26,157.00	0.00	\$0.00	1.00	\$26,157.00	\$1,001.00	3.98%	\$0.00	0.00%	\$0.00	\$0.00
	<b>TOTAL</b>			<b>22.63</b>	<b>\$943,659.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>\$0.00</b>	<b>22.63</b>	<b>\$943,659.00</b>	<b>22.63</b>	<b>\$971,313.72</b>	<b>0.00</b>	<b>\$0.00</b>	<b>22.63</b>	<b>\$971,313.72</b>	<b>\$28,254.72</b>	<b>3.00%</b>	<b>\$12,000.00</b>	<b>3.00%</b>	<b>\$360.00</b>	<b>\$12,720.00</b>

IF MORE ROWS ARE NEEDED USE NEXT WORKSHEET TAB, (Worksheet IV - 1500 Entries), OR E-MAIL ygonzales@state.nm.us WITH YOUR REQUEST.

## WORKSHEET V INSTRUCTIONS

The **Worksheet V** form was designed to collect salaries budgeted out of the "Operational Fund". This form compares current year salaries to projected salaries for both base and contract amounts for returning staff in order to compute average salary increases.

In order to ensure that this form is utilized and presented properly, we ask that you take the time to look through the instructions for each column before filling out the form.

*1st Untitled column* Name of Employee - self-explanatory

*2nd Untitled column* Job Class No. 2013-2014 - The only eligible job class numbers to be used on this form are for teachers. More specifically, they are the following:

1411 - Teachers - Grades 1-12	1414 - Teachers - Preschool (exclude Special Education)
1412 - Teachers - Special Education	1415 - Teachers - Vocational & Technical
1413 - Teachers - Early Childhood Education	1416 - Teachers - Other Instruction
	1422 - Teachers - Special Education Gifted

*3rd Untitled column* LEVEL 0,1, 2, 3: Enter each teacher's Licensure Level. Level "zero" is for interns. Please select from the menu option and do not deviate from this option.

*4th Untitled column* Degree 2013-2014 - Used to determine placement on the salary schedule, using current degree status.

Column 1 Oper. FTE - designed to capture the FTE paid through the OPERATIONAL FUND. This is the only column used to capture this information for the two years being compared, so it must be used only for those RETURNING FTEs that are expected (and budgeted) for the upcoming school year. If a position is currently vacant or an employee is not expected to return, they should not be included on this form.

Column 2 Actual Base Salary Paid 2013-2014 - To show the actual amount expected to be paid to an employee for the current year - NOT THE SALARY FROM THE SALARY SCHEDULE. Although this amount may match the salary schedule, it may not due to late beginning employees. Adjustments will be made in column 5.

Column 3 Add Adj. for Late Beginners 2013-2014 - used as an adjustment for those employees who started after the beginning of the year, but who are expected to return (and are budgeted) for the upcoming school year. This adjustment should bring an employee's salary up to the level they would have received, had they been there the full year.

Column 4 TOTAL Base 2013-2014 - Adds the two previous columns to give a true annual salary. This number is automatically calculated and is needed to show a true comparison to the proposed annual salary.

Column 5 Allowable Increments 2013-2014 - All increments that relate to classroom instruction are allowable, such as an increment for a teacher serving as a department head. The amounts which should be EXCLUDED from this total are non-recurring one-time increases, extended contract amounts and those increments related to the Athletics (07) and Non-Instructional Student Support (08) functions.

Column 6 Total Contract Salary 2013-2014 - Adds the TOTAL Base figure (col. 6), and Allowable Increments (col. 7) for the current year. This number is automatically calculated.

Column 7 Oper. FTE - Repeat of column 1; will carry over automatically.

Column 8 Teaching Experience Allowed 2014-2015 - The amount of experience that will be allowed for placement on the salary schedule. Refer to district guidelines when employee was not employed for the entire previous year.

Column 9 PROPOSED Base Salary 2014-2015 - same as column 6, except there will not be any late beginning adjustments to add - every position will be proposed and budgeted assuming full-year employment.

Column 10 Allowable Increments 2014-2015 - See column 5 instructions.

Column 11 Total Contract Salary 2014-2015 - Adds the TOTAL Base figure (col. 10), and Allowable Increments (col. 11) for the current year. This number is automatically calculated.

Column 12 Total Contract Increase - The difference between the proposed year's (2014-2015) contract amount (col. 12) and the current year's (2013-2014) contract amount (col. 8). This number is automatically calculated.

Column 13 Total Base % Increase - The percentage difference between the proposed year's (2014-2015) base amount (col. 10) and the current year's (2013-2014) base amount (col. 6). This number is automatically calculated. In accordance with Laws 2014, Chapter 63 (SB-313), which must be an AVERAGE of 3%.



**WORKSHEET V  
TEACHERS AVERAGE SALARY COMPUTATION  
2014-2015**

Include only CURRENTLY EMPLOYED, Full-time equivalent, Operational Fund (11000) teachers (exclusive of part-time) whose salary and FTE are in job classification numbers 1411,1412,1413, 1414, 1415, 1416 and 1422, and who are expected to return for school year 2014-2015. **The salary must fall into the Local School Board approved salary schedule, including teaching increments.**

**BASE Salaries**

For column 4 and 9:

Total their base salary ONLY!! For late beginning teachers, include the amount they would have been paid had they been employed since the beginning of the school year and count the full position.

Column 4  $\frac{\$616,680.00}{2013-2014 \text{ Base Salary}}$  divided by  $\frac{14.00}{\text{Oper FTE}}$  equals  $\underline{\$44,048.57}$ , or 2013-2014 Average BASE Salary

Column 9  $\frac{\$635,896.00}{2014-2015 \text{ Base Salary}}$  divided by  $\frac{14.00}{\text{Oper FTE}}$  equals  $\underline{\$45,421.14}$ , or 2014-2015 Average BASE Salary

**CONTRACT Salaries**

For column 6 and 11:

Total their contracts, including extended contract amounts and all increments which relate to classroom instruction. EXCLUDE non-recurring one time increases, extended contract amounts and special increments coded in the 07 and 08 function. For late beginning teachers, include the amount they would have been paid had they been employed since the beginning of the school year and count the full position.

PROJECT THESE SAME TEACHERS on the salary schedule for 2013-2014 in the same position, qualifications and FTE but with one additional year's experience.

Column 6  $\frac{\$616,680.00}{2013-14 \text{ Contract Salary}}$  divided by  $\frac{14.00}{\text{Oper FTE}}$  equals  $\underline{\$44,048.57}$ , or 2013-2014. Average CONTRACT Salary

Column 11  $\frac{\$635,896.00}{2014-2015 \text{ Contract Salary}}$  divided by  $\frac{14.00}{\text{Oper FTE}}$  equals  $\underline{\$45,421.14}$ , or 2014-2015 Average CONTRACT Salary

**YEARS EXPERIENCE**

Column 8  $\frac{121.00}{\text{Teaching Experience Allowed}}$  divided by  $\frac{14.00}{\text{Oper FTE}}$  equals  $\underline{8.64}$ , or Average Years Experience

**WORKSHEET V  
TEACHERS AVERAGE SALARY COMPUTATION 2014-2015  
Operational Fund Only**

DISTRICT NAME: School of Knowledge

PED No. 080

CHARTER NAME: N A

Worksheet V Revision: 03/18/2014

Number	Name of Employee	Job Class No.	2013-2014 LEVEL 0, 1, 2, 3	Degree 2013-2014	2013-2014					2014-2015					Total Contract Increase (Col. 11-6)	Total Base % Increase (Col. 12-11)		
					Oper FTE	Actual Base Salary Paid*	Add Adj. For Late Beginners*	TOTAL Base (Col. 2+3)	Allowable Increments*	Total Contract (Col. 4+5)	LEVEL 0, 1, 2, 3	Oper FTE	Teaching Experience Allowee*	PROPOSED Base Salary			Allowable Increments*	Total Contract (Col. 9+10)
1	Tim Bealle	1411	1	BA	1.00	\$ 30,500.00	\$ -	\$ 30,500.00	\$ -	\$ 30,500.00	1	1.00	1	\$ 32,960.00	\$ -	\$ 32,960.00	\$ 2,460.00	8.07%
2	Corey Cole	1411	1	BA	1.00	\$ 30,500.00	\$ -	\$ 30,500.00	\$ -	\$ 30,500.00	1	1.00	3	\$ 32,960.00	\$ -	\$ 32,960.00	\$ 2,460.00	8.07%
3	Roscoe Cooke	1411	1	BA	1.00	\$ 33,168.00	\$ -	\$ 33,168.00	\$ -	\$ 33,168.00	1	1.00	4	\$ 36,016.00	\$ -	\$ 36,016.00	\$ 2,848.00	8.59%
4	Claudia Ford	1411	1	BA	1.00	\$ 33,168.00	\$ -	\$ 33,168.00	\$ -	\$ 33,168.00	1	1.00	4	\$ 36,016.00	\$ -	\$ 36,016.00	\$ 2,848.00	8.59%
5	Saul Green	1411	2	BA	1.00	\$ 40,000.00	\$ -	\$ 40,000.00	\$ -	\$ 40,000.00	2	1.00	4	\$ 40,501.00	\$ -	\$ 40,501.00	\$ 501.00	1.25%
6	Christopher Lara	1411	2	BA	1.00	\$ 45,902.00	\$ -	\$ 45,902.00	\$ -	\$ 45,902.00	2	1.00	11	\$ 46,016.00	\$ -	\$ 46,016.00	\$ 114.00	0.25%
7	Sergio Mantez	1411	2	BA+45	1.00	\$ 54,363.00	\$ -	\$ 54,363.00	\$ -	\$ 54,363.00	2	1.00	20	\$ 54,363.00	\$ -	\$ 54,363.00	\$ -	0.00%
8	Lauren Tarango	1411	2	MA+15	1.00	\$ 42,501.00	\$ -	\$ 42,501.00	\$ -	\$ 42,501.00	3	1.00	6	\$ 50,000.00	\$ -	\$ 50,000.00	\$ 7,499.00	17.64%
9	Betty Carter	1411	3	MA	1.00	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00	3	1.00	7	\$ 50,001.00	\$ -	\$ 50,001.00	\$ 1.00	0.00%
10	Martin Chacon	1411	3	MA	1.00	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00	3	1.00	7	\$ 50,001.00	\$ -	\$ 50,001.00	\$ 1.00	0.00%
11	Christy Caughlin	1411	3	MA+15	1.00	\$ 50,101.00	\$ -	\$ 50,101.00	\$ -	\$ 50,101.00	3	1.00	9	\$ 50,501.00	\$ -	\$ 50,501.00	\$ 400.00	0.80%
12	Kimberly Silva	1412	3	MA	1.00	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00	3	1.00	7	\$ 50,001.00	\$ -	\$ 50,001.00	\$ 1.00	0.00%
13	Craig Trujillo	1412	3	MA+45	1.00	\$ 59,251.00	\$ -	\$ 59,251.00	\$ -	\$ 59,251.00	3	1.00	24	\$ 59,251.00	\$ -	\$ 59,251.00	\$ -	0.00%
14	Charmanine Tew	1413	2	BA+45	1.00	\$ 47,226.00	\$ -	\$ 47,226.00	\$ -	\$ 47,226.00	2	1.00	14	\$ 47,309.00	\$ -	\$ 47,309.00	\$ 83.00	0.18%
<b>TOTALS</b>					<b>14.00</b>	<b>\$ 616,660.00</b>	<b>\$ -</b>	<b>\$ 616,660.00</b>	<b>\$ -</b>	<b>\$ 616,660.00</b>	<b>14.00</b>	<b>121</b>	<b>\$ 635,890.00</b>	<b>\$ -</b>	<b>\$ 635,890.00</b>	<b>\$ 19,216.00</b>	<b>3.12%</b>	

If you are unsure on how to add rows, send a request regarding these changes to: ygonzales@ped.state.nm.us.

**APPROVAL OF THE SCHOOL DISTRICT OPERATING BUDGET  
IN ACCORDANCE WITH SECTIONS 22-8-10, 22-8-11, AND 22-8-41,  
N.M.S.A., 1978 COMPILATION**

**Two Original Signature Pages must be board approved prior to June 20<sup>th</sup> and mailed to PED on/or before June 23, 2014 for final approval of the school district's budget.  
PLEASE DO NOT SCAN, EMAIL OR FAX THIS FORM  
THIS FORM MUST BE HAND DELIVERED OR MAILED**

**All school districts are required to comply with the Attorney Generals Open Meetings Act. The Attorney General will consider reasonable notice procedure providing ten days advance notice for regular meetings. This notice shall include newspapers of general circulation.**

**The approval of the budget is contingent on the school district having a quorum of board members. A simple majority of board members have to be present for the approval.**

**If the school board has five members, the school district must have three board members present for approval of the budget. Only board members present at the approval of the budget meeting can sign on the signature page.**

**If the board has seven board members, the school district must have four school members present for approval of the budget. Only board members present at the approval of the budget meeting can sign off on the signature page.**

The Budget for the school district named below is approved from *July 1, 2014* through *June 30, 2015*.

This Operating Budget was approved at a scheduled local Board of Education meeting open to the public on: \_\_\_\_\_.

Board President	Board Vice-President	Board Secretary
Board Member	Board Member	Board Member
Board Member	Superintendent	District Business Manager
PED Program Consultant	PED Executive Budget Analyst	PED SBFAB Director
PED Deputy Cabinet Secretary Finance and Operations		

COMMENTS: \_\_\_\_\_

CODICIL(S) ATTACHED     YES     NO  
 CODICIL(S) REMOVED: \_\_\_\_\_

DATE CODICIL(S) REMOVED: \_\_\_\_\_

COUNTY: Santa Fe                      DISTRICT: School of Knowledge                      PED #090

# 2014-2015 School Calendar

1. Enter the date the Local Board or Governance Council approved the School Calendar: 16-Apr-2014
2. **Block** all Non-Instructional days (**Note:** Only include In-Service and Professional Development Days).
3. **Shade** all observed Holidays (**Note:** Holidays are **not** included in the Non-Instructional Day counts).
4. The first Instructional day is: 11-Aug-2014 . The last Instructional day is: 21-May-2014 .
5. **Strike** all days prior to the first day of instruction and after the last day of instruction.
6. Include the Total Instructional and Non-Instructional Days for each month in the spaces provided below each month.
7. Are you operating on a 4-Day or 5-Day week? 5 Day Week

2014																							
July							August							September									
Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat			
			1	2	3	4						1	2		1	2	3	4	5	6			
5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12				
12	13	14	15	16	17	18	10	11	12	13	14	15	16	13	14	15	16	17	18				
19	20	21	22	23	24	25	17	18	19	20	21	22	23	20	21	22	23	24	25				
26	27	28	29	30	31		24	25	26	27	28	29	30	27	28	29	30						
July Instructional Days 0							Aug. Instructional Days 15							Sep. Instructional Days 21									
Non-Instructional Days 0							Non-Instructional Days 3							Non-Instructional Days 0									
October							November							December									
Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat			
			1	2	3	4							1		1*	2	3	4	5	6			
5	6	7	8*	9	10	11	2	3	4	5	6	7	8	7	8	9	10	11	12				
12	13	14	15	16	17	18	9	10	11	12	13	14	15	14	15	16	17	18	19				
19	20	21	22	23	24	25	16	17	18	19	20	21	22	21	22	23	24	25	26				
26	27	28	29	30	31		23	24	25	26	27	28	29	28	29	30	31						
Oct. Instructional Days 22							Nov. Instructional Days 17							Dec. Instructional Days 15									
Non-Instructional Days 1							Non-Instructional Days 0							Non-Instructional Days 0									
2015																							
January							February							March									
Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat			
				1	2	3							1								1		
4	5	6	7	8	9	10	2	3	4	5	6	7	8	2	3	4	5	6	7	8			
11	12	13	14	15	16	17	9	10	11*	12	13	14	15	9	10	11	12	13	14	15			
18	19	20	21	22	23	24	16	17	18	19	20	21	22	16	17	18	19	20	21	22			
25	26	27	28	29	30	31	23	24	25	26	27	28	29	23	24	25	26	27	28	29			
Jan. Instructional Days 19							Feb. Instructional Days 19							March Instructional Days 17									
Non-Instructional Days 1							Non-Instructional Days 1							Non-Instructional Days 0									
April							May							June									
Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat			
			1	2	3	4							1								1		
5	6	7	8	9	10	11	3	4	5	6	7	8	9	3	4	5	6	7	8	9			
12	13	14	15	16	17	18	10	11	12	13	14	15	16	10	11	12	13	14	15	16			
19	20	21	22	23	24	25	17	18	19	20	21	22	23	17	18	19	20	21	22	23			
26	27	28	29	30			24	25	26	27	28	29	30	24	25	26	27	28	29	30			
April Instructional Days 20							May Instructional Days 15							June Instructional Days 0									
Non-Instructional Days 0							Non-Instructional Days 0							Non-Instructional Days 0									

**Total Instructional Days: 180**

**Total Non-Instructional Days: 6**

**Reminder:** Holidays should **not** be included in the Non-Instructional Day counts.

2014-2015 Membership Reporting Dates:	
*October 8, 2014 (40 Day) - 1 <sup>st</sup> Reporting Period (2nd Wednesday in October)	
*December 1, 2014 (80 Day) - 2 <sup>nd</sup> Reporting Period (December 1 or first working day in December)	
*February 11, 2015 (120 Day) - 3 <sup>rd</sup> Reporting Period (2nd Wednesday in February)	

County: Santa Fe District/Charter: School of Knowledge PED # 090

# 2014-2015 School Calendar

**Section 22-2-8.1. SCHOOL YEAR--LENGTH OF SCHOOL DAY--MINIMUM.**

A. Except as otherwise provided in this section, regular students shall be in school-directed programs, exclusive of lunch, for a minimum of the following:

- (1) kindergarten (K), for half-day programs, two and one-half hours per day or four hundred fifty hours (450) per year or, for full-day programs, five and one-half hours per day or nine hundred ninety hours (990) per year;
- (2) grades one through six (1-6), five and one-half hours per day or nine hundred ninety hours (990) per year; and
- (3) grades seven through twelve (7-12), six hours per day or one thousand eighty hours (1080) per year.

**Laws of 2013, HB2** states that the secretary shall ensure that the number of instructional days budgeted by a school district or charter school for the 2013-2014 school year are not reduced from 2012-2013 school year.

**2013-2014 Instructional Days:** 180

(Please indicate how many Instructional Days your District or Charter had for the 2011-2012 School Year.)

**2014-2015 Total Instructional Days:** 180

(Do not include In-Service/Professional Development Days or Holidays in the Instructional Day count.)

**2014-2015 Total Non-Instructional Days:** 6

(Only include In-Service or Professional Development Days in the Non-Instructional Day count. These days must be identified on the School Calendar as well as listed below as a Non-Instructional Day. Please do **not** include Holidays in the Non-Instructional Day count.)

**2014-2015 Total Teacher Contract Days:** 186

(The Total Contract Days should **only** include the Total Instructional Days and Non-Instructional Days.)

**Note:** Make-up days are only required if they cause the District or Charter School's Instructional Hours to fall below the School Year-Length of School Day-Minimum requirements, identified above.

Indicate Instructional Hours for 5-Day Weeks:	
Half-Day Kindergarten:	<u>NA</u> hours <u>NA</u> minutes
Full-Day Kindergarten:	<u>6</u> hours <u>30</u> minutes
Grades 1-6:	<u>6</u> hours <u>30</u> minutes
Grades 7-12:	<u>6</u> hours <u>30</u> minutes

Indicate Instructional Hours for 4-Day Weeks:	
Half-Day Kindergarten:	___ hours    ___ minutes
Full-Day Kindergarten:	___ hours    ___ minutes
Grades 1-6:	___ hours    ___ minutes
Grades 7-12:	___ hours    ___ minutes

List ALL Non-Instructional Days and Holidays	
Date	Description (In-Service, Professional Development or identify Holiday)
08/04/14 - 08/06/14	In Service - 3 Professional Development Days
09/01/14	Labor Day Holiday
10/13/14	In Service - 1 Professional Development Day
11/26/14 - 11/28/14	Thanksgiving Holiday
12/22/14 - 01/02/15	Christmas Holiday
01/19/15	In Service - 1 Professional Development Day
02/16/15	In Service - 1 Professional Development Day
03/16/15 - 03/20/15	Spring Break
04/03/15 & 04/06/15	Easter Holiday
05/25/15	Memorial Day

Report Card Dates
October 17, 2014
January 19, 2015
March 20, 2015
May 21, 2015

Pay Days
07/11/14, 07/25/14, 08/08/14, 08/22/14
09/12/14, 09/26/14, 10/17/14, 10/31/14
11/14/14, 11/28/14, 12/12/14, 12/26/14
01/16/15, 01/30/15, 02/13/15, 02/27/15
03/13/15, 03/27/15, 04/10/15, 04/24/15
05/15/15, 05/29/15, 06/12/15, 06/26/15

Board Meetings
07/16/14, 08/20/14, 09/17/14
10/15/14, 11/19/14, 12/17/14
01/14/15, 02/18/15, 03/18/15
04/15/15, 05/20/15, 06/17/15

County: Santa Fe District/Charter: School of Knowledge PED # 090

## 2014-2015 SCHOOL CALENDAR CHECK

### 5-Day School Week

**Section 22-2-8.1. SCHOOL YEAR--LENGTH OF SCHOOL DAY--MINIMUM.**

A. Except as otherwise provided in this section, regular students shall be in school-directed programs, exclusive of lunch, for a minimum of the following:

(1) kindergarten (K), for half-day programs, two and one-half hours per day or four hundred fifty hours (450) per year or, for full-day programs, five and one-half hours per day or nine hundred ninety hours (990) per year;

(2) grades one through six (1-6), five and one-half hours per day or nine hundred ninety hours (990) per year; and

(3) grades seven through twelve (7-12), six hours per day or one thousand eighty hours (1080) per year.

B. Up to thirty-three (33) hours of the full-day kindergarten program may be used for home visits by the teacher or for parent-teacher conferences. Up to twenty-two hours (22) of grades one through six programs may be used for home visits by the teacher or for parent-teacher conferences. Up to twelve hours (12) of grades seven through twelve programs may be used to consult with parents to develop next step plans for students and for parent-teacher conferences.

2014-2015 CALENDAR CHECK for 5-DAY SCHOOL WEEK									
STATUTORY REQUIREMENTS				School of Knowledge					
Grade	Days	Hours per Day	Total Hours	Grade	Days	Hours per Day	Additional Hours	Total Hours	Requirements Met
Half-Day Kinder	180	2.50	450	Half-Day Kinder				0	
Full-Day Kinder	180	5.50	990	Full-Day Kinder	180	6.50		1,170	Okay
Grade 1	180	5.50	990	Grade 1	180	6.00		1,080	Okay
Grade 2	180	5.50	990	Grade 2	180	6.00		1,080	Okay
Grade 3	180	5.50	990	Grade 3	180	6.00		1,080	Okay
Grade 4	180	5.50	990	Grade 4	180	6.00		1,080	Okay
Grade 5	180	5.50	990	Grade 5	180	6.00		1,080	Okay
Grade 6	180	5.50	990	Grade 6	180	6.00		1,080	Okay
Grade 7	180	6.00	1,080	Grade 7	180	6.00		1,080	Okay
Grade 8	180	6.00	1,080	Grade 8	180	6.00		1,080	Okay
Grade 9	180	6.00	1,080	Grade 9	180	6.00		1,080	Okay
Grade 10	180	6.00	1,080	Grade 10	180	6.00		1,080	Okay
Grade 11	180	6.00	1,080	Grade 11	180	6.00		1,080	Okay
Grade 12	180	6.00	1,080	Grade 12	180	6.00		1,080	Okay

5 min. = .08
10 min. = .17
12 min. = .20
15 min. = .25
20 min. = .33
25 min. = .42
30 min. = .50
35 min. = .58
36 min. = .60
40 min. = .67
45 min. = .75
50 min. = .83
55 min. = .92

# 2014-2015 School Calendar

1. Enter the date the Local Board or Governance Council approved the School Calendar: 16-Apr-2014
2. **Block** all Non-Instructional days (**Note:** Only include In-Service and Professional Development Days).
3. **Shade** all observed Holidays (**Note:** Holidays are **not** included in the Non-Instructional Day counts).
4. The first Instructional day is: 7-Aug-2014 . The last Instructional day is: 21-May-2014 .
5. **Strike** all days prior to the first day of instruction and after the last day of instruction.
6. Include the Total Instructional and Non-Instructional Days for each month in the spaces provided below each month.
7. Are you operating on a 4-Day or 5-Day week? 4 Day Week

2014																							
July							August							September									
Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat			
			1	2	3	4						1	2		1	2	3	4	5	6			
5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12				
12	13	14	15	16	17	18	10	11	12	13	14	15	16	13	14	15	16	17	18				
19	20	21	22	23	24	25	17	18	19	20	21	22	23	20	21	22	23	24	25				
26	27	28	29	30	31		24	25	26	27	28	29	30	27	28	29	30						
July Instructional Days 0 Non-Instructional Days 0							Aug. Instructional Days 14 Non-Instructional Days 3							Sep. Instructional Days 18 Non-Instructional Days 0									
October							November							December									
Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat			
			1	2	3	4							1		1*	2	3	4	5	6			
5	6	7	8*	9	10	11	2	3	4	5	6	7	8	7	8	9	10	11	12				
12	13	14	15	16	17	18	9	10	11	12	13	14	15	14	15	16	17	18	19				
19	20	21	22	23	24	25	16	17	18	19	20	21	22	21	22	23	24	25	26				
26	27	28	29	30	31		23	24	25	26	27	28	29	28	29	30	31						
Oct. Instructional Days 17 Non-Instructional Days 1							Nov. Instructional Days 15 Non-Instructional Days 0							Dec. Instructional Days 12 Non-Instructional Days 0									
2015																							
January							February							March									
Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat			
				1	2	3							1										
4	5	6	7	8	9	10	2	3	4	5	6	7	2	3	4	5	6	7					
11	12	13	14	15	16	17	9	10	11*	12	13	14	9	10	11	12	13	14					
18	19	20	21	22	23	24	16	17	18	19	20	21	16	17	18	19	20	21					
25	26	27	28	29	30	31	23	24	25	26	27	28	23	24	25	26	27	28					
Jan. Instructional Days 15 Non-Instructional Days 1							Feb. Instructional Days 15 Non-Instructional Days 1							March Instructional Days 14 Non-Instructional Days 0									
April							May							June									
Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri	Sat			
			1	2	3	4							1										
5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12				
12	13	14	15	16	17	18	10	11	12	13	14	15	16	13	14	15	16	17	18				
19	20	21	22	23	24	25	17	18	19	20	21	22	23	20	21	22	23	24	25				
26	27	28	29	30			24	25	26	27	28	29	30	27	28	29	30						
April Instructional Days 18 Non-Instructional Days 0							May Instructional Days 12 Non-Instructional Days 0							June Instructional Days 0 Non-Instructional Days 0									

**Total Instructional Days: 150**

**Total Non-Instructional Days: 6**

**Reminder:** Holidays should not be included in the Non-Instructional Day counts.

2014-2015 Membership Reporting Dates:	
	*October 8, 2014 (40 Day) - 1 <sup>st</sup> Reporting Period (2nd Wednesday in October)
	*December 1, 2014 (80 Day) - 2 <sup>nd</sup> Reporting Period (December 1 or first working day in December)
	*February 11, 2015 (120 Day) - 3 <sup>rd</sup> Reporting Period (2nd Wednesday in February)

County: Santa Fe District/Charter: School of Knowledge PED # 090

# 2014-2015 School Calendar

**Section 22-2-8.1. SCHOOL YEAR--LENGTH OF SCHOOL DAY--MINIMUM.**

A. Except as otherwise provided in this section, regular students shall be in school-directed programs, exclusive of lunch, for a minimum of the following:

- (1) kindergarten (K), for half-day programs, two and one-half hours per day or four hundred fifty hours (450) per year or, for full-day programs, five and one-half hours per day or nine hundred ninety hours (990) per year;
- (2) grades one through six (1-6), five and one-half hours per day or nine hundred ninety hours (990) per year; and
- (3) grades seven through twelve (7-12), six hours per day or one thousand eighty hours (1080) per year.

**Laws of 2013, HB2** states that the secretary shall ensure that the number of instructional days budgeted by a school district or charter school for the 2013-2014 school year are not reduced from 2012-2013 school year.

**2013-2014 Instructional Days:** 150

(Please indicate how many Instructional Days your District or Charter had for the 2011-2012 School Year.)

**2014-2015 Total Instructional Days:** 150

(Do not include In-Service/Professional Development Days or Holidays in the Instructional Day count.)

**2014-2015 Total Non-Instructional Days:** 6

(Only include In-Service or Professional Development Days in the Non-Instructional Day count. These days must be identified on the School Calendar as well as listed below as a Non-Instructional Day. Please do **not** include Holidays in the Non-Instructional Day count.)

**2014-2015 Total Teacher Contract Days:** 156

(The Total Contract Days should **only** include the Total Instructional Days and Non-Instructional Days.)

**Note:** Make-up days are only required if they cause the District or Charter School's Instructional Hours to fall below the School Year-Length of School Day-Minimum requirements, identified above.

Indicate Instructional Hours for 5-Day Weeks:	
Half-Day Kindergarten:	___ hours    ___ minutes
Full-Day Kindergarten:	___ hours    ___ minutes
Grades 1-6:	___ hours    ___ minutes
Grades 7-12:	___ hours    ___ minutes

Indicate Instructional Hours for 4-Day Weeks:	
Half-Day Kindergarten:	___ hours    ___ minutes
Full-Day Kindergarten:	<u>6</u> hours <u>45</u> minutes
Grades 1-6:	<u>6</u> hours <u>45</u> minutes
Grades 7-12:	<u>7</u> hours <u>30</u> minutes

List ALL Non-Instructional Days and Holidays	
Date	Description (In-Service, Professional Development or identify Holiday)
08/04/14 - 08/06/14	In Service - 3 Professional Development Days
09/01/14	Labor Day Holiday
10/13/14	In Service - 1 Professional Development Day
11/26/14 - 11/27/14	Thanksgiving Holiday
12/22/14 - 01/01/15	Christmas Holiday
01/19/15	In Service - 1 Professional Development Day
02/16/15	In Service - 1 Professional Development Day
03/16/15 - 03/19/15	Spring Break
04/06/15	Easter Holiday
05/25/15	Memorial Day

Report Card Dates
October 17, 2014
January 19, 2015
March 20, 2015
May 21, 2015

Pay Days
07/11/14, 07/25/14, 08/08/14, 08/22/14
09/12/14, 09/26/14, 10/17/14, 10/31/14
11/14/14, 11/28/14, 12/12/14, 12/26/14
01/16/15, 01/30/15, 02/13/15, 02/27/15
03/13/15, 03/27/15, 04/10/15, 04/24/15
05/15/15, 05/29/15, 06/12/15, 06/26/15

Board Meetings
07/16/14, 08/20/14, 09/17/14
10/15/14, 11/19/14, 12/17/14
01/14/15, 02/18/15, 03/18/15
04/15/15, 05/20/15, 06/17/15

County: Santa Fe District/Charter: School of Knowledge PED # 090



## 2014-2015 SCHOOL CALENDAR CHECK

### 4-Day School Week

**Section 22-2-8.1. SCHOOL YEAR--LENGTH OF SCHOOL DAY--MINIMUM.**

A. Except as otherwise provided in this section, regular students shall be in school-directed programs, exclusive of lunch, for a minimum of the following:

(1) kindergarten (K), for half-day programs, two and one-half hours per day or four hundred fifty hours (450) per year or, for full-day programs, five and one-half hours per day or nine hundred ninety hours (990) per year;

(2) grades one through six (1-6), five and one-half hours per day or nine hundred ninety hours (990) per year; and

(3) grades seven through twelve (7-12), six hours per day or one thousand eighty hours (1080) per year.

B. Up to thirty-three (33) hours of the full-day kindergarten program may be used for home visits by the teacher or for parent-teacher conferences. Up to twenty-two hours (22) of grades one through six programs may be used for home visits by the teacher or for parent-teacher conferences. Up to twelve hours (12) of grades seven through twelve programs may be used to consult with parents to develop next step plans for students and for parent-teacher conferences.

2014-2015 CALENDAR CHECK for 4-DAY SCHOOL WEEK									
STATUTORY REQUIREMENTS				School of Knowledge					
Grade	Days	Hours per Day	Total Hours	Grade	Days	Hours per Day	Additional Hours	Total Hours	Requirements Met
Half-Day Kinder	180	2.50	450	Half-Day Kinder				0	
Full-Day Kinder	180	5.50	990	Full-Day Kinder	150	6.75		1,013	Okay
Grade 1	180	5.50	990	Grade 1	150	6.75		1,013	Okay
Grade 2	180	5.50	990	Grade 2	150	6.75		1,013	Okay
Grade 3	180	5.50	990	Grade 3	150	6.75		1,013	Okay
Grade 4	180	5.50	990	Grade 4	150	6.75		1,013	Okay
Grade 5	180	5.50	990	Grade 5	150	6.75		1,013	Okay
Grade 6	180	5.50	990	Grade 6	150	6.75		1,013	Okay
Grade 7	180	6.00	1,080	Grade 7	150	7.50		1,125	Okay
Grade 8	180	6.00	1,080	Grade 8	150	7.50		1,125	Okay
Grade 9	180	6.00	1,080	Grade 9	150	7.50		1,125	Okay
Grade 10	180	6.00	1,080	Grade 10	150	7.50		1,125	Okay
Grade 11	180	6.00	1,080	Grade 11	150	7.50		1,125	Okay
Grade 12	180	6.00	1,080	Grade 12	150	7.50		1,125	Okay

5 min. = .08
10 min. = .17
12 min. = .20
15 min. = .25
20 min. = .33
25 min. = .42
30 min. = .50
35 min. = .58
36 min. = .60
40 min. = .67
45 min. = .75
50 min. = .83
55 min. = .92

**22-5-11 School District Salary System**

- A. Prior to the beginning of each school year, each local superintendent shall file with the department the school district salary system, which salary system shall incorporate any salary increases or compensation measures specifically mandated by the legislature. Salaries for teachers and school administrators shall be aligned with the licensure framework provided for in the School Personnel Act [Chapter 22, Article 10A NMSA 1978].
- B. A local superintendent shall not reduce the school district salary system established pursuant to Subsection A of this section without the prior written approval of the state superintendent [secretary]. The state superintendent shall give written notice to the legislative finance committee, the legislative education study committee and the department of finance and administration of approved reduction of any school district's salary system, including the reasons for the request for reduction and the grounds for approval.

**SCHOOL OF KNOWLEDGE  
TEACHERS SALARY SCHEDULE  
2014-2015**

LEVEL I				LEVEL II					LEVEL III				
EXP	BA	BA + 15	BA+45/MA	EXP	BA	BA + 15	B+45/MA	MA+15	MA+45	EXP	MA	MA+15	MA+45
0	\$32,000	\$32,960	\$33,949	0						0			
1	\$32,960	\$33,949	\$34,967	1						1			
2	\$33,949	\$34,967	\$36,016	2						2			
3	\$34,967	\$36,016	\$37,097	3	\$40,000	\$40,500	\$41,000	\$41,500	\$42,000	3			
4	\$36,016	\$37,097	\$38,210	4	\$40,001	\$40,501	\$41,001	\$41,501	\$42,001	4			
5				5	\$40,501	\$41,001	\$41,501	\$42,501	\$43,001	5			
6				6	\$41,945	\$42,463	\$42,981	\$44,017	\$44,534	6	\$50,000	\$50,250	\$ 50,500
7				7	\$44,042	\$44,586	\$45,130	\$46,217	\$46,761	7	\$50,001	\$50,251	\$ 50,501
8				8	\$45,674	\$46,244	\$46,816	\$47,387	\$47,957	8	\$50,101	\$50,351	\$ 50,751
9				9	\$45,787	\$46,334	\$46,898	\$47,459	\$47,978	9	\$50,251	\$50,501	\$ 51,001
10				10	\$45,902	\$46,424	\$46,980	\$47,533	\$47,999	10	\$51,784	\$52,302	\$ 52,820
11				11	\$46,016	\$46,516	\$47,062	\$47,605	\$48,019	11	\$51,991	\$52,509	\$ 53,027
12				12	\$46,130	\$46,606	\$47,144	\$47,679	\$48,039	12	\$52,198	\$52,716	\$ 53,234
13				13	\$46,244	\$46,696	\$47,226	\$47,752	\$48,041	13	\$52,405	\$52,923	\$ 53,441
14				14	\$46,359	\$46,786	\$47,309	\$47,825	\$49,024	14	\$52,612	\$53,130	\$ 53,648
15				15	\$46,459	\$46,876	\$47,391	\$47,900	\$50,008	15	\$52,820	\$53,337	\$ 53,855
16				16	\$46,559	\$46,966	\$47,479	\$48,883	\$50,991	16	\$53,027	\$53,545	\$ 54,062
17				17	\$46,659	\$47,058	\$48,463	\$49,868	\$51,973	17	\$53,234	\$53,752	\$ 54,270
18				18	\$46,759	\$48,041	\$49,446	\$50,851	\$52,958	18	\$53,441	\$53,959	\$ 54,477
19				19	\$46,859	\$49,024	\$50,428	\$51,834	\$53,940	19	\$53,648	\$54,166	\$ 54,684
20				20	\$46,959	\$49,124	\$54,363	\$55,767	\$57,875	20	\$53,752	\$54,373	\$ 54,891

This salary schedule approved by the School of Knowledge Board of Education on: 04/09/14



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HANNA SKANDERA  
 SECRETARY OF EDUCATION

SUSANA MARTINEZ  
 GOVERNOR

**ARTICLE 10A & ARTICLE 8 CERTIFICATION**

**SECTION 22 ARTICLE 10.A; School Personnel Act**

22-10A-7. Level one licensure.

Laws 2014, Ch 63, SB313 - \$32,000.

22-10A-10. Level two licensure.

22-10A-10.D. Level two teacher’s minimum salary - \$ 40,000.

22-10A-11. Level three licensure; tracks for teachers and school administrators.

22-10A-11.C. Level three-A teacher’s minimum salary - \$ 50,000.

22-10A-11.F. Level three-B administrator’s minimum salaries – see below

Section 22-10A-11 NMSA 1978 added a responsibility factor/multiplier to determine the following salary minimums for school principals and assistant principals:

**Statutory Minimums:**

- Elem. school principal salary - \$60,000
- Middle school principal salary - \$70,000
- High school principal salary - \$80,000
- Elem. school assist. principal salary - \$55,000
- Middle school assist. principal salary - \$57,500
- High school assist. principal salary - \$62,500

**SECTION 22 – ARTICLE 8 Budgets; Approval of Operating Budget**

22-8-11.C: “The Department shall not approve and certify an operating budget of any school district or state-chartered charter school that fails to demonstrate that parental involvement in the budget process was solicited”.

The school district/charter school verifies that compliance with the aforementioned statutes have been adhered to in the development of the ensuing fiscal year operating budget.

District/Charter School:	County:
Superintendent/Charter School Administrator	Date

**All forms below are available as a zipped file on the PED Website  
Link: <http://www.ped.state.nm.us/div/fin/school.budget/index.html>**

## **“School District Budget Files”**

- 2014-2015 District Checklist of Budget Documents
- 2013-2014 Estimated SEG
- PED910B5-FY14-15
- 2014-2015 910B-7 Districts
- 2014-2015 901B-10 Districts
- 2014-2015 Worksheets IV
- 2014-2015 Worksheets V
- 2014-2015 925B 1-4
- 2014-2015 School Calendar
- 2014-2015 School Calendar Check
- 2014-2015 Application for Emergency Supplemental
- 2013-2014 Final Funded Program Cost
- June 30, 2013 - 75% Credit Data (Form 930F)
- 2013 Final Assessed Valuations
- Impact Aid (March 2014)
- 2013-2014 Forest Reserve
- 2014-2015 At-Risk Index
- 2014-2015 Article 10A & Article 8 Certification

