Central Consolidated School District

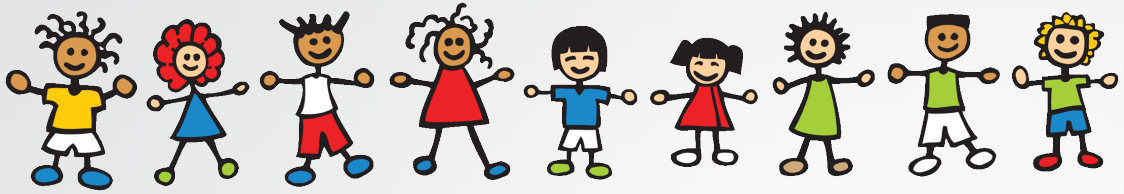
Budget Hearing
SY 19-20

Presented by Director of Finance Kyle Archibeque

Agenda Items

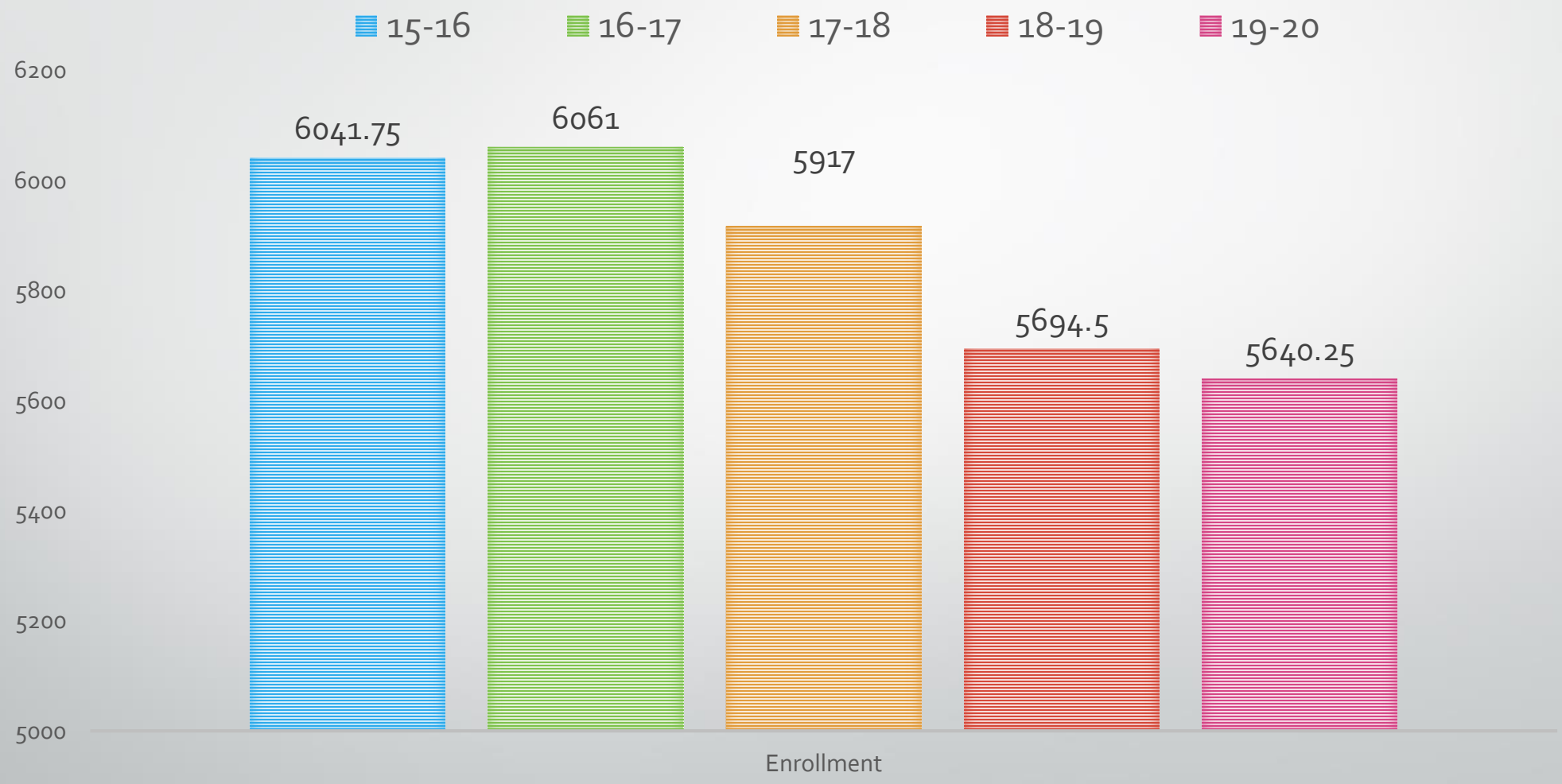
- Student Enrollment (Student Membership)
- Operational Funding
  - Free Textbook Appropriation
- Program Cost
  - Program Units
  - Unit Value
- State Equalization Guarantee
- Impact Aid
- Grant Funding Sources
- Legislative Changes to New Mexico Education
  - Salary Increases

Student Enrollment for School Year 19-20



- Student Enrollment is taken on the 40th, 80th and 120th day of school.
- The State takes the average of the 80th and 120th day enrollment count from the previous year to estimate the enrollment for the following school year.
- Our estimated student enrollment for 19-20 is **5640**
- This is down **54** from previous year.

CCSD Student Enrollment Trends



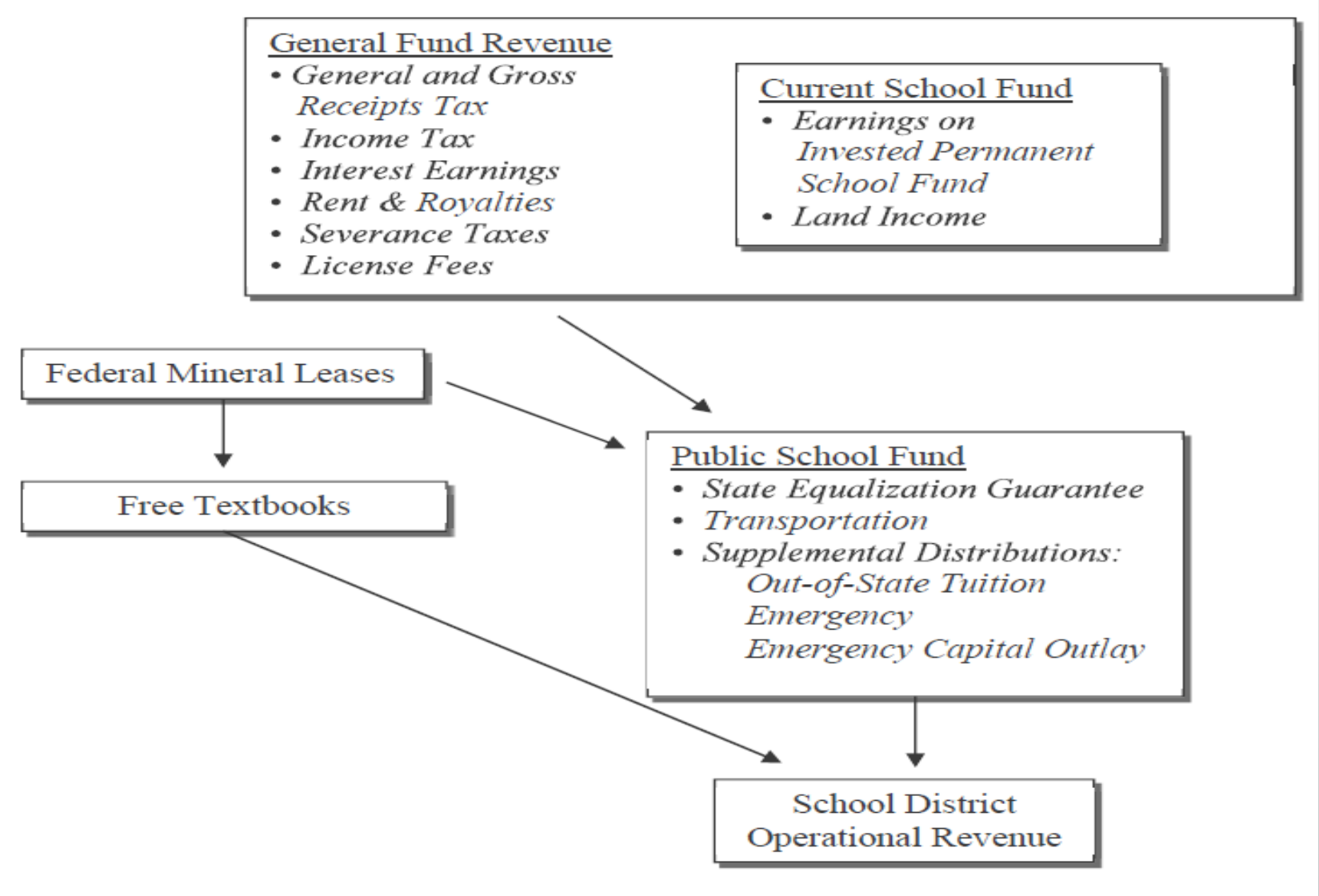
OPERATIONAL FUNDING

- **WHERE DOES THE MONEY COME FROM?**
- Nearly all state-level school district operational funds are distributed through the **Public School Fund**.
- Revenues are derived from the following sources:
  - General Fund
  - Current School Fund
  - Federal Mineral Leasing Revenue
    - The **Free Textbook** appropriation is made from **Federal Mineral Leasing** revenue

FREE TEXTBOOK APPROPRIATION

- The **Free Textbook** appropriation is funded by **Federal Mineral Leasing** revenue. The Free Textbook allocation is given to districts on based on the 40th day enrollment count.
- Total allocated to CCSD for 18-19 was **$204,860.93** ($36.42 per student)

OPERATIONAL FUNDING DIAGRAM



Program Costs for School Year 19-20

- **Program cost** is the amount of money assumed by the state to be necessary for a district to provide educational services. This cost is equal to the number of **Program Units** multiplied by the **Unit Value**.
- **Program Units** are allocated to our district based on enrollment, student need, and other factors specific to the school district and the students population.
  - CCSD **Program Units** for 19-20 is **11,256** **(this number is effected by student enrollment)**
- **Unit Value** is the amount school districts receive from the state for each **Program Unit**.
  - Initial **Unit Value** for 19-20 is **$4,565** (This is a +$366.46 increase from previous year)
- **Program Cost** for 19-20 = **11,256** X **$4,565** = **$51, 389,391**

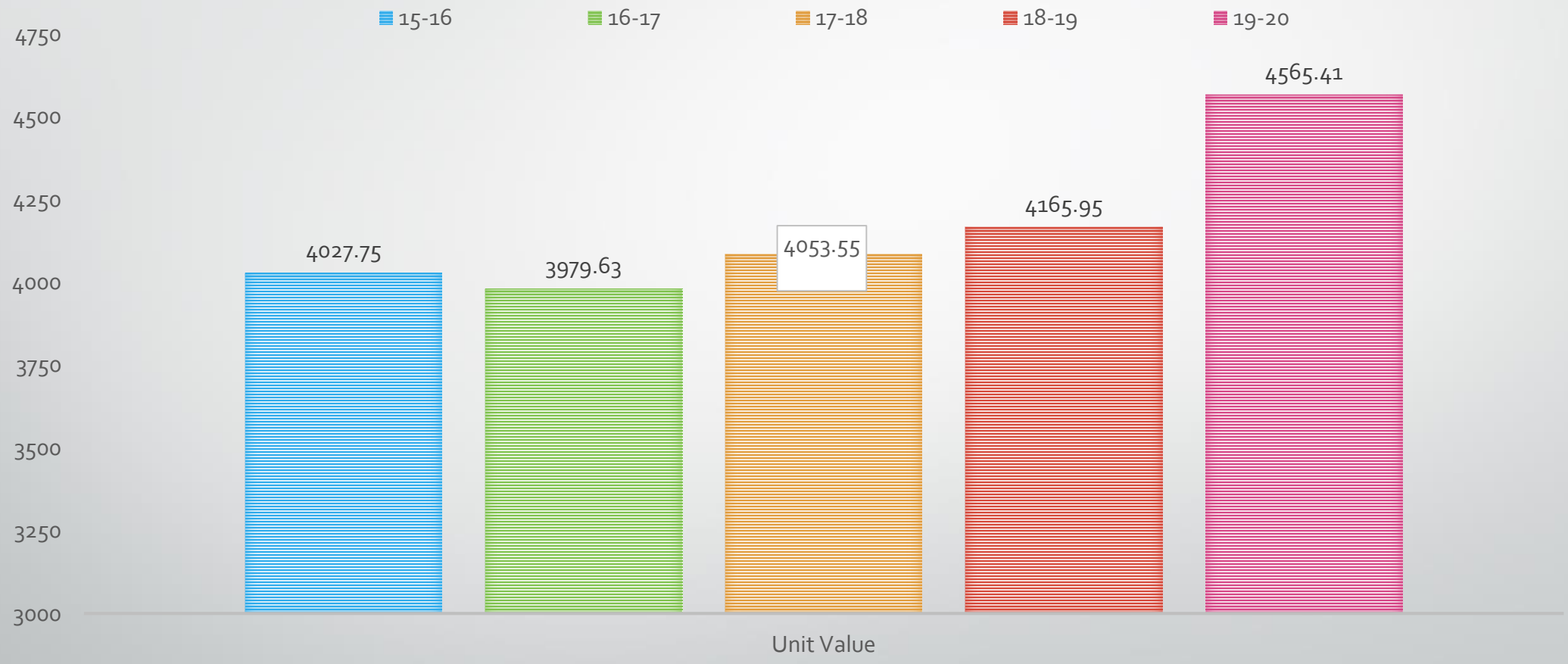
State Equalization Guarantee (SEG) for 19-20

- **Program Cost** for 19-20 **= $51, 389,391**
- A district's **State Equalization Guarantee (SEG)** is the amount of money the State of New Mexico "guarantees" to provide to the district to defray most of the **Program Cost**.
- The **SEG** amount is calculated by adding together the following revenues that came into the district the previous year (18-19):
  - Property tax levy = **$373,246**
  - Impact Aid = **$20,644,386**
  - Forest Reserve funds = **$0**
    - **Total = $21,017,632**
  - Multiplying the result by 75 percent. This is the revenue for which the state takes credit
    - **$21,017,632 X %75 = $15,763,244**
  - Subtracting the 75 percent credit amount from program cost.
    - $51,389,391 – $15,763,244 = $**35,626,167.34**
- SEG for 19-20 = $**35,626,167.34**

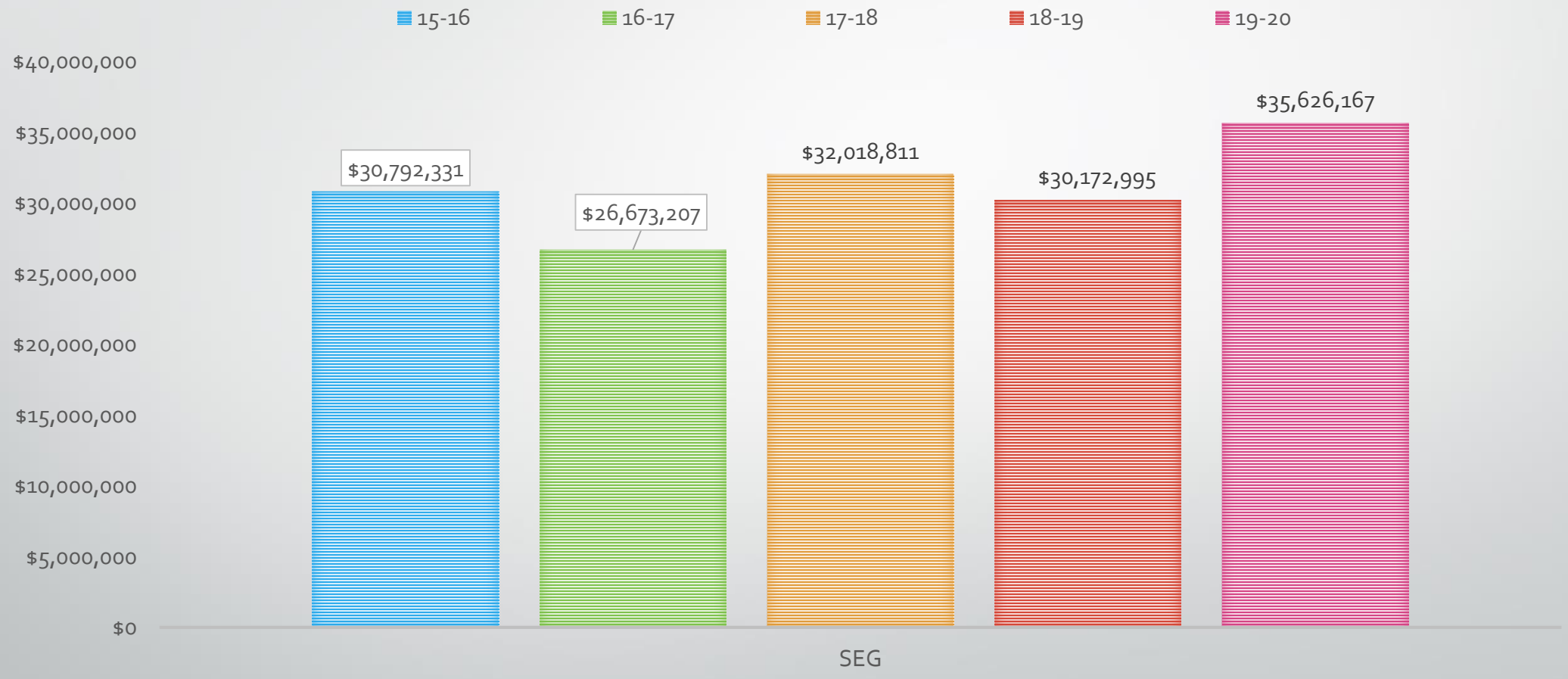
Impact Aid Facts

- Impact Aid was designed **to assist local school districts that have lost property tax revenue due to the presence of tax-exempt Federal property**, or that have experienced increased expenditures due to the enrollment of federally connected children, including **children living on Native American lands**.
- Most Impact Aid funds, except for the additional payments for children with disabilities and construction payments, are **considered general aid to the recipient school districts**; these districts may use the funds in whatever manner they choose in accordance with their local and State requirements. Most recipients use these funds for current expenditures, but recipients may use the funds for other purposes such as capital expenditures. Some Impact Aid funds must be used for specific purposes.
- School districts use Impact Aid for a wide variety of expenses, including the **salaries of teachers and teacher aides; purchasing textbooks, computers, and other equipment; after-school programs and remedial tutoring; advanced placement classes; and special enrichment programs**. Payments for Children with Disabilities must be used for the extra costs of educating these children.
- Sometimes payments can be as late as the following school year.

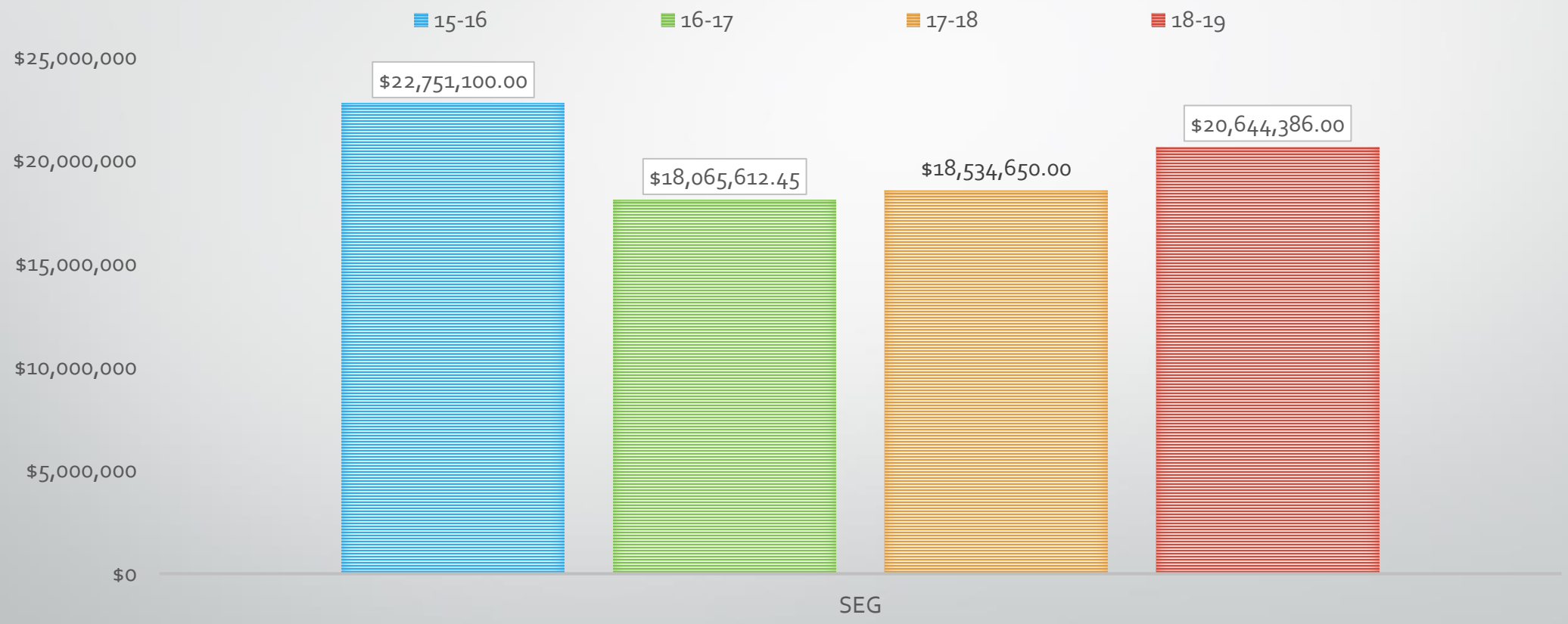
CCSD Unit Value History



CCSD SEG History



CCSD Impact Aid Funding History



Grant Funding

- Grant funding is not the same as operation funding. There are specific requirements and rules that must be followed when using funding generated by Grants.
- Grant Payments received throughout the year are not paid on a consistent schedule. This can be a challenge when it comes to expending the funds and anticipating when payments will be received.
- Like Impact Aid , sometimes payments can be as late as the following school year.

Grant Listing

DESCRIPTION	ALLOCATION
Total Instructional Materials Sub-Fund	$503,825
Title I - ESEA	$2,880,558
Entitlement IDEA-B	$1,984,547
Preschool IDEA-B	$97,633
21st Century Community Learning Centers	$553,410
English Language Acquisition	$144,607
Teacher/Principal Training & Recruiting	$397,859
Carl D Perkins Secondary - Current	$75,940
Student Supp Academic Achievement Title IV	$24,359
Student Supp Academic Achievement Title IV	$176,667
Title I - Comprehensive Support & Improvement	$140,000
Title I - Comprehensive Support & Improvement	$120,000
Title I - Direct Student Services	$123,248

Grant Listing Cont.

DESCRIPTION	ALLOCATION
Johnson O'Malley	$327,119
Impact Aid Special Ed	$317,149
Title XIX MEDICAID	$1,010,828
Indian Ed Formula Grant	$1,192,198
Navajo Nations	$512,928
Indian Health Services	$168,114
PreK Initiative	$1,228,644
CYFD - Child and Adult Care Food Program	$100,654
GRADS Plus	$17,000
Private Dir Grants	$25,345
Capital Improvements SB-9	$468,186

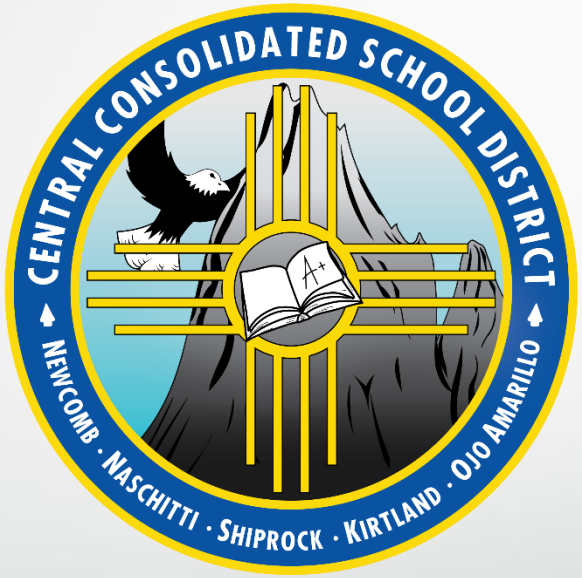
NM Legislative Updates 19-20 Salary Increases

- 6 percent compensation increases to school employees
- Teachers:
  - Level I $41,000 min
  - Level II $50,000 min
  - Level III $60,000 min
- Counselors $60,000 min

- Principals
  - HS $96,000 min
  - JH $84,000 min
  - Elementary $72,000 min
  - HS Asst $75,000 min
  - JH Asst $69,000 min
  - Elementary Asst = $66,000 min
- ERB employer increase to 14.15%, no employee increase.
- RHC employer increase to 2.5%, no employee increase

- Medical & Dental increases
  - 5.9% increase on High and EPO medical plan options
  - 3.1% increase on Low medical plan options
  - 5.0% increase on dental plan options
- Minimum Wage to $9.00

Questions?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