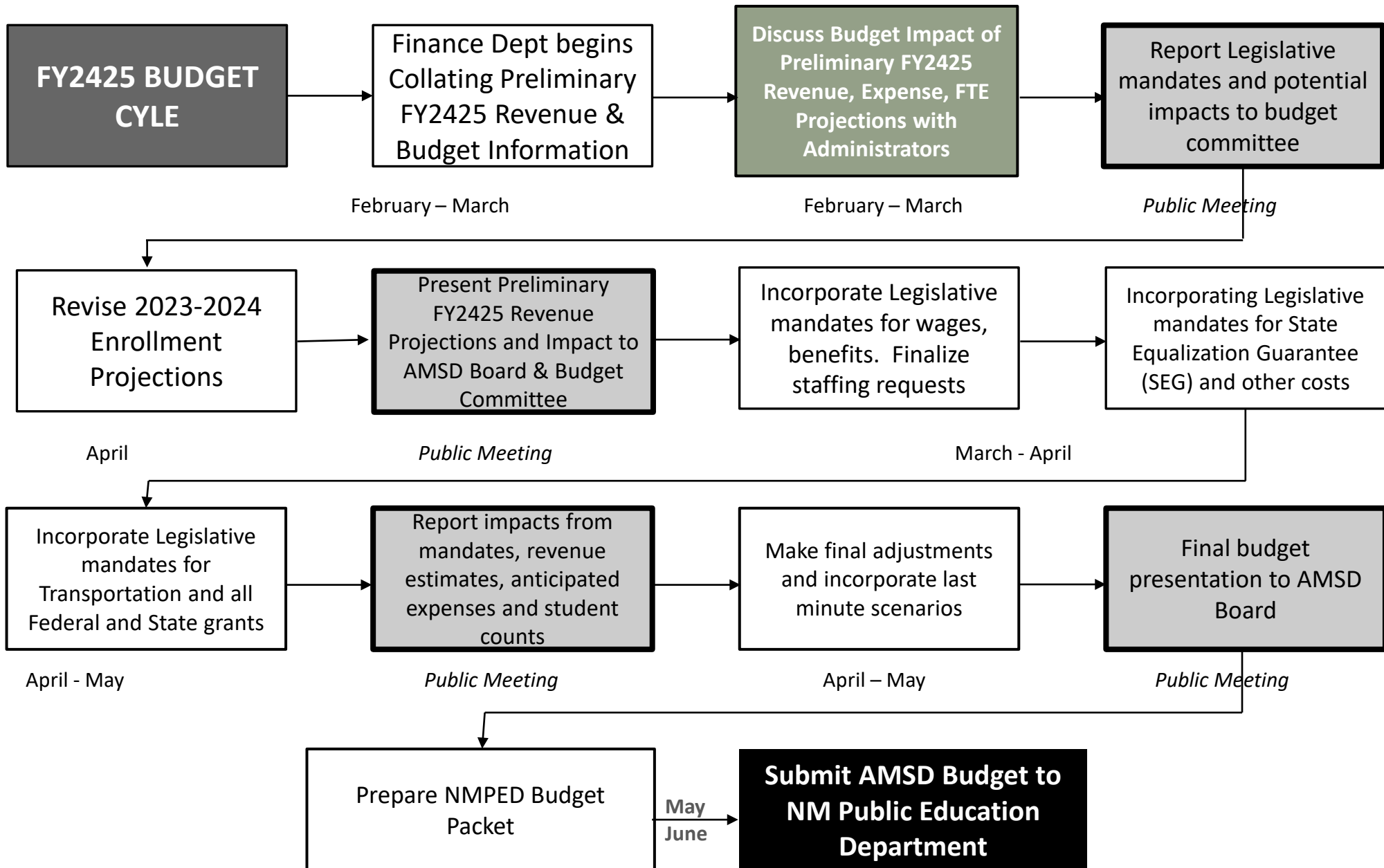




FY2425 Aztec Municipal School District Financial Budget

MAY 9, 2024

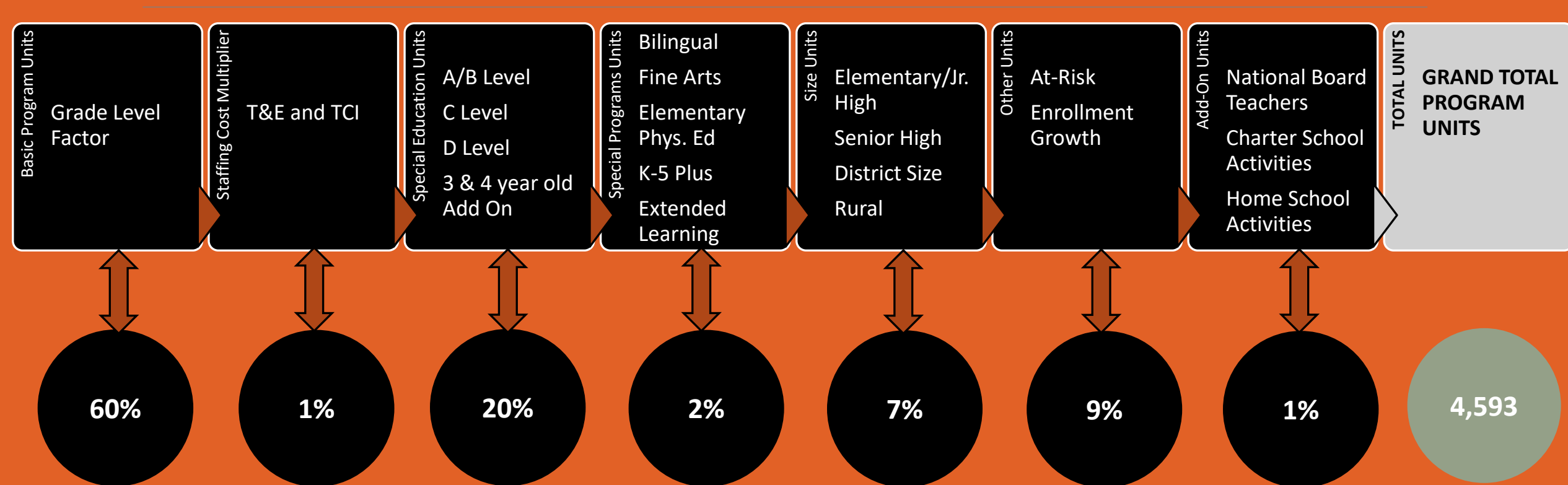


District Priorities

REVENUE	WAGES	BENEFITS	EXPENSES	CAPITAL AND INFRASTRUCTURE	FTE	OTHER
SEG	LEGISLATION	HEALTH	UTILITIES AND GENERAL LIABILITY	BUILDING ELECTRICAL	VACANCY REPLACEMENTS	ENROLLMENT IMPACTS
FEDERAL AND STATE GRANTS	WAGES	DENTAL	FEDERAL/STATE GRANT SUPPLEMENTAL	COMPUTER REPLACEMENT CYCLE	STAFF REQUESTS	ATHLETICS
		VISION		HVAC UNITS		CAREER TECHNICAL EDUCATION (CTE)
		NMERB		BUILDINGS AND ROOFS		



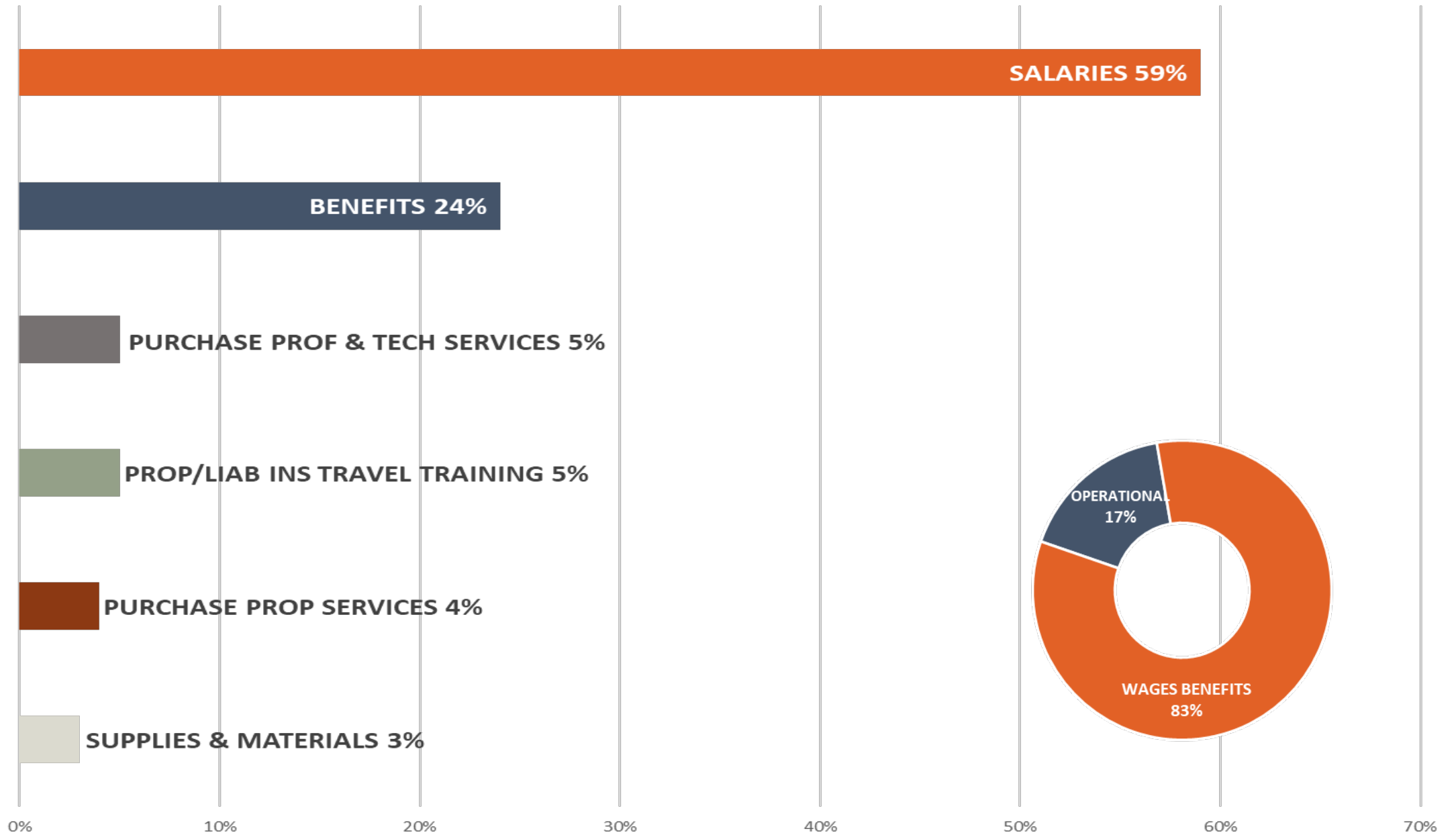
STATE EQUALIZATION GUARANTEE COMPUTATION



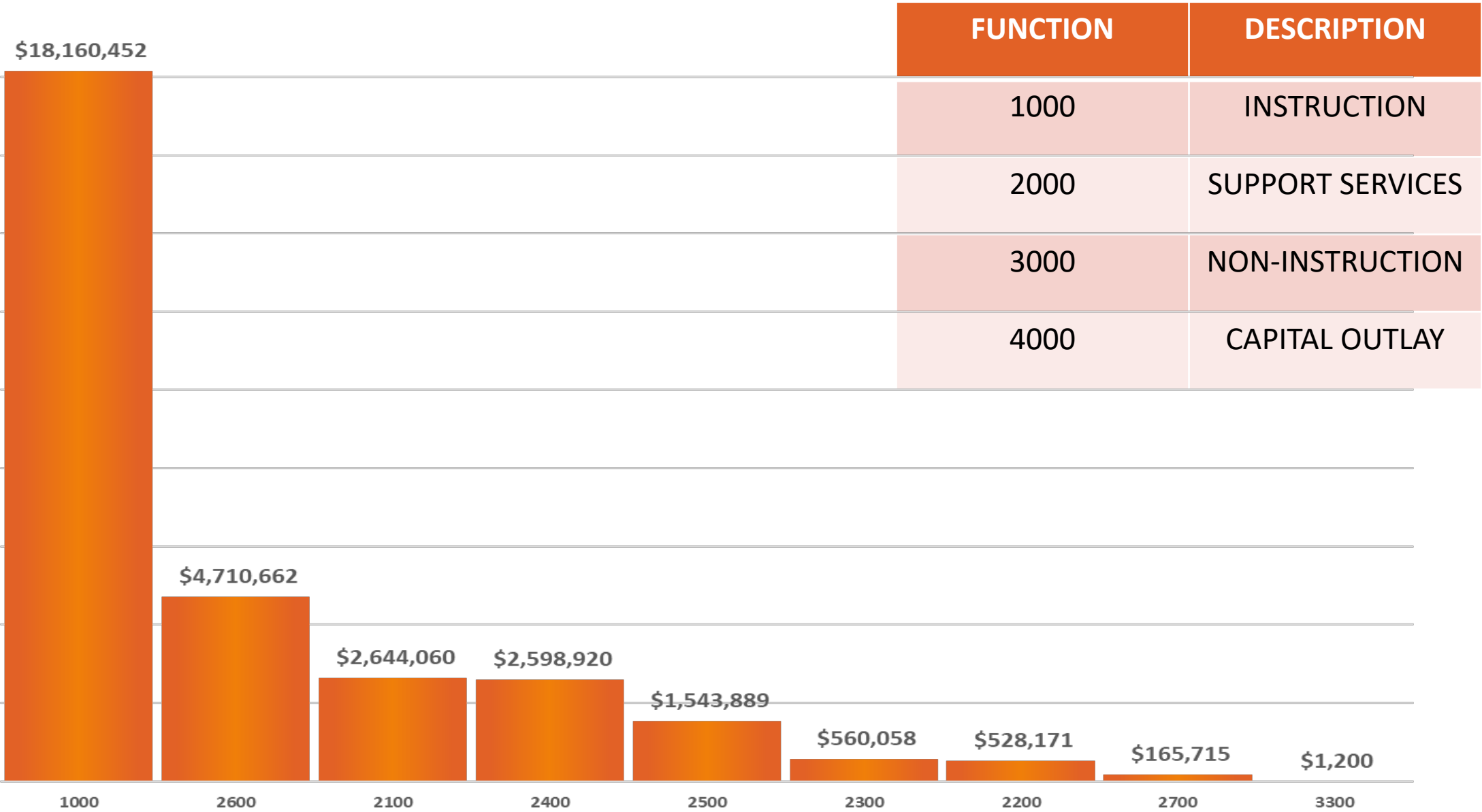
YEAR OVER YEAR COMPARISON

MEMBERSHIP UNITS	2,694	2,608	2,197	2,292	2,293	2,253
OPERATIONAL REVENUE BY SOURCE	Actual FY1920	Actual FY2021	Actual FY2122	Actual FY2223	Actual + Projected FY2324	Budget FY2425
STATE EQUALIZATION	22,627,020	23,047,285	23,290,802	25,170,108	28,837,988	29,593,776
ALL OTHER	893,970	634,584	809,062	931,836	438,224	668,049
CASH CARRYOVER	3,098,277	4,059,333	4,535,051	3,985,382	2,847,898	2,778,287
TOTAL FUNDS AVAILABLE	26,619,266	27,741,203	28,634,915	30,087,326	32,124,110	33,040,112
OPERATIONAL EXPENDITURES	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
SALARIES	14,611,972	14,948,815	15,850,827	17,035,780	17,584,142	18,205,956
BENEFITS	5,254,610	5,261,139	5,480,765	6,250,589	7,026,117	7,545,212
PURCHASED PROF. & TECH. SERVICES	785,029	945,183	1,259,230	1,074,794	1,514,102	1,549,583
PURCHASED PROPERTY SERVICES	722,683	900,870	855,914	960,557	1,125,206	1,162,588
PROP/LIAB INSURANCE, TRAVEL, TRAIN	855,869	877,834	866,900	1,162,973	1,460,008	1,586,675
SUPPLIES & MATERIALS	296,970	461,248	333,397	753,006	636,248	863,113
CAPITAL OUTLAY	-	1,515	-	-	-	-
NON-OPERATING	1,878	1,755	2,500	1,729	-	-
TOTAL EXPENDITURES	22,529,010	23,398,359	24,649,533	27,239,428	29,345,823	30,913,127
AUDIT ADJUSTMENTS	54,352	192,207				
CARRYOVER	4,035,904	4,535,051	3,985,382	2,847,898	2,778,287	2,126,985
Per Pupil Expenditure	\$ 8,363	\$ 8,972	\$ 11,220	\$ 11,885	\$ 12,798	\$ 13,722

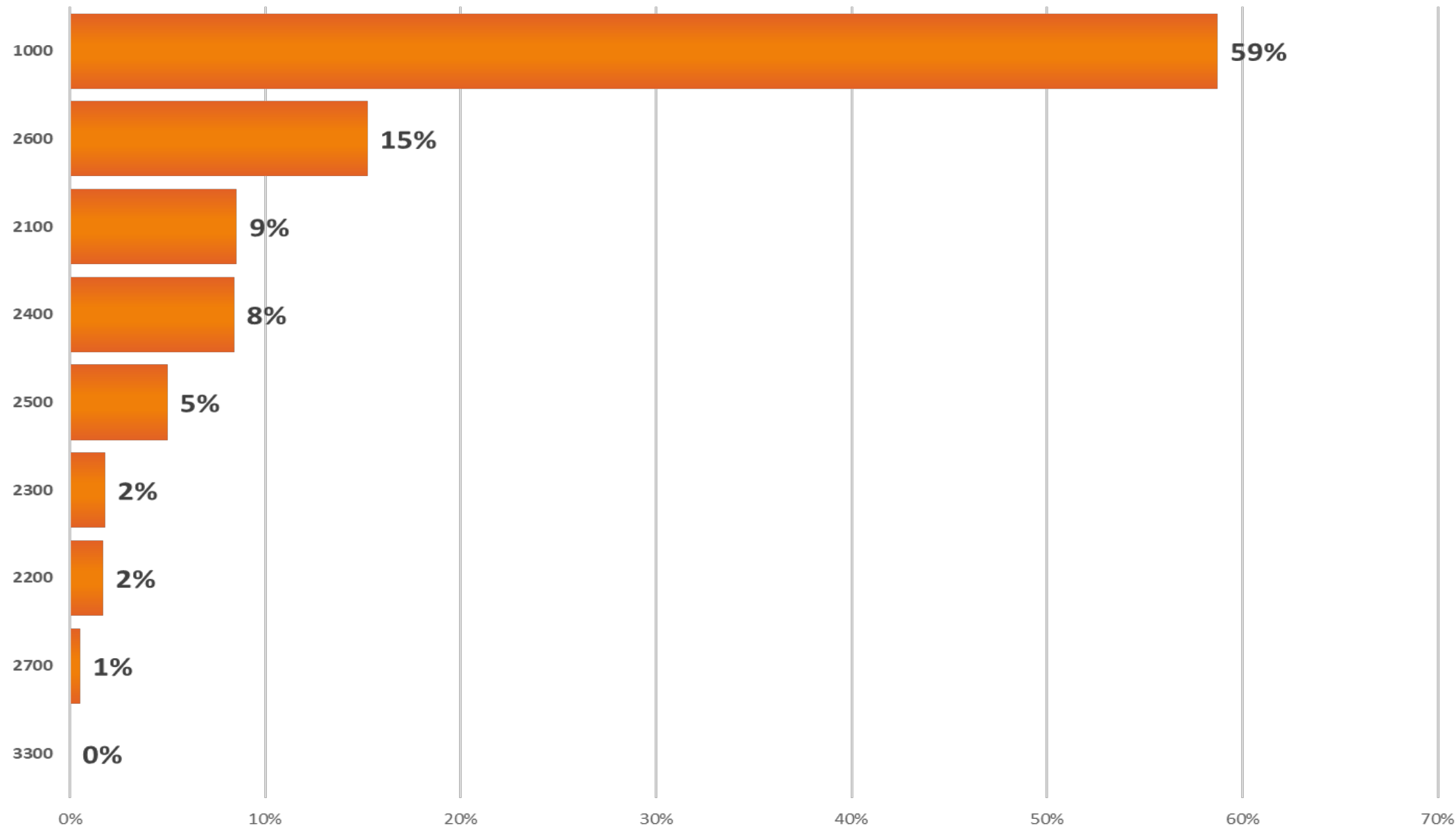




PROJECTED SPEND BY FUNCTION



FUNCTION BY PERCENTAGE



FUNCTION DESCRIPTIONS

1000* INSTRUCTION – Instruction includes the activities dealing directly with the interaction between teachers and students provided for students

2000 SUPPORT SERVICES – Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves.

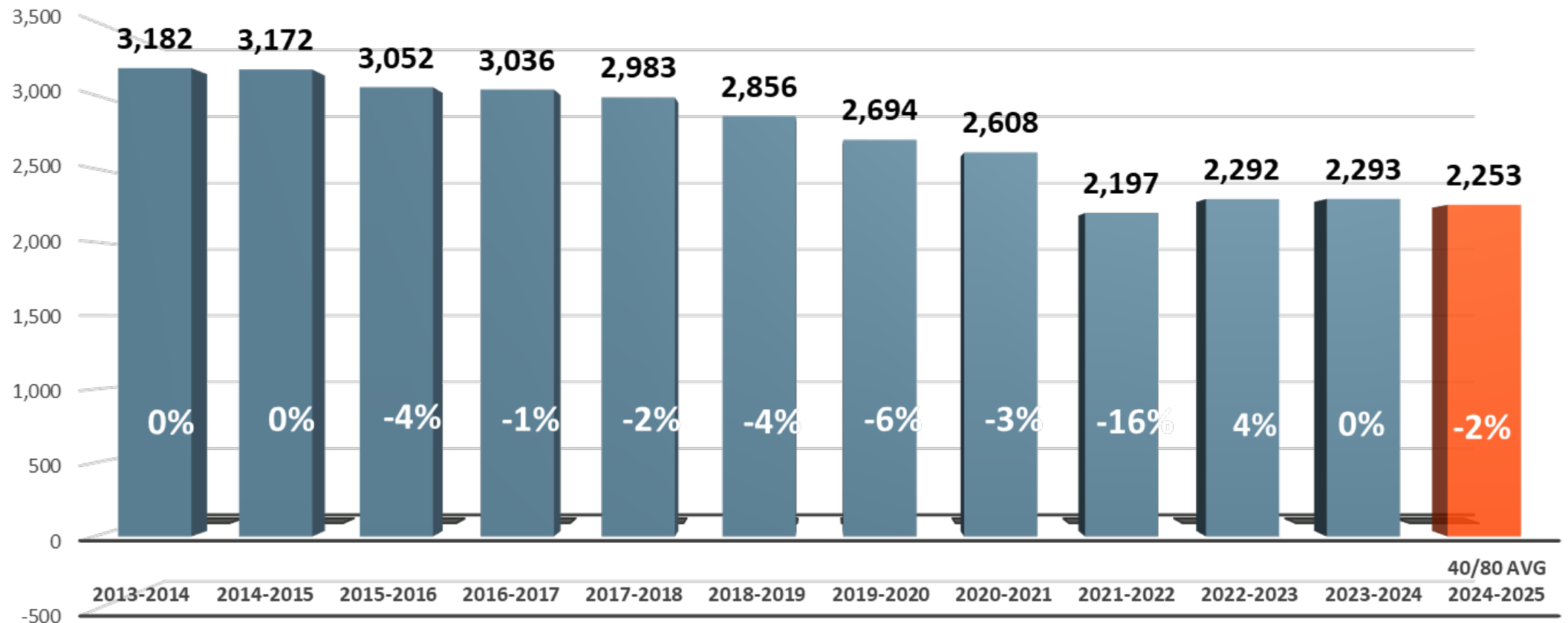
3000 NON-INSTRUCTION – Activities concerned with providing non-instructional services to students, staff, or the community.

4000 CAPITAL OUTLAY– Activities concerned with acquiring heavy equipment, vehicles and land, as well as construction of buildings.

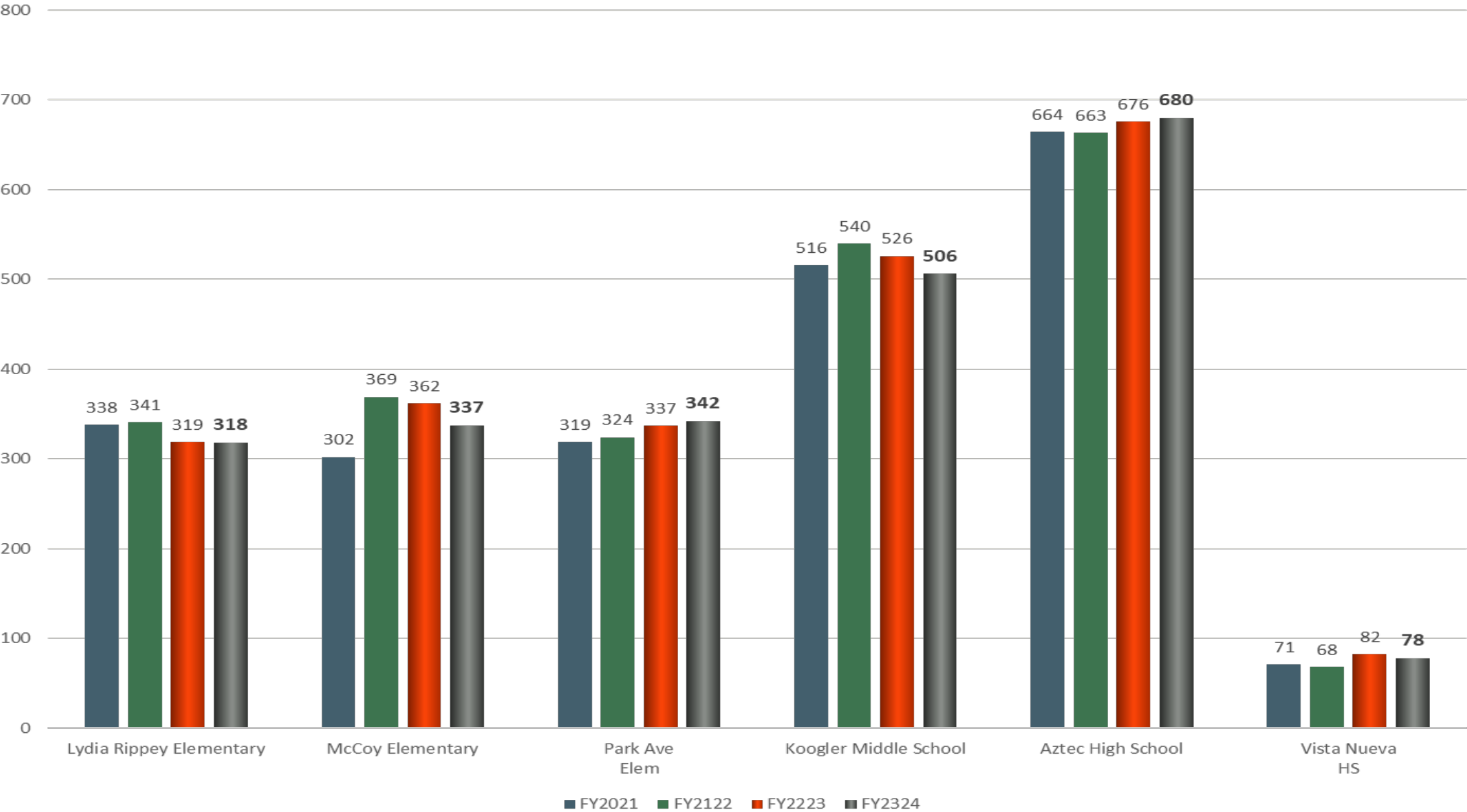
5000 DEBT SERVICE – Activities related to servicing the long-term debt of the school district or charter school, including payments of both principal and interest



910B-5 FUNDED MEMBERSHIP UNITS USING 80/120 DAY AVERAGES



MEMBERSHIP 80/120 DAY AVERAGES



Focus Items - Revenue

- SEG (State Equalization Guarantee)
 - Will use this year's 80Day and 120 Day Average
 - FY2425 Final Unit Value is \$6,442.55
 - 120 Day membership has been generated and verified
 - Revenue components are published



Focus Items – Revenue

Federal and State Grants

- Award applications are being released
 - Budgets applications developed using 80% to 85% of prior year funding
 - Updated once the Final Awards are issued in April, May and June
-
- Federal 80% of \$1,753,694 = \$1,402,953
 - State 80% of \$453,502 = \$362,801



Focus Items Expenses - Wages

2024 Regular Session – HB2

- Required 3% to all public school personnel
- Funded only through SEG (operational)
- It is unknown if Federal or State grants will follow suit to fund raises



Focus Items Expenses - Benefits

- Medical 15.53%
- Dental 5.00%
- Vision 3.00%
- NMERB Employer portion increase unknown at this time



WAGE and NMPSIA INCREASE EXAMPLE vs CURRENT YEAR

	FY2324
Wage Current	\$ 1,404.67
Wage Increase 3.0%	1,446.81
Variance	42.14
24 times/year	\$ 1,011.36

	FY2324
Health Insurance Current Hi Option	\$ 92.27
Health Insurance Increase half of 7.765%	99.43
Variance	7.16
24 times/year	\$ 171.95



SITE	PROPOSED POSITIONS
AZTEC HIGH SCHOOL	VARIOUS CORE SUBJECT TEACHERS LIFE SKILLS EDUCATIONAL ASSISTANT
KOOGLER MIDDLE SCHOOL	MLSS EDUCATIONAL ASSISTANT
PARK AVENUE ELEMENTARY	ASSISTANT PRINCIPAL FLOATING SUB
LYDIA RIPPEY ELEMENTARY	ASSISTANT PRINCIPAL ART TEACHER
MCCOY ELEMENTARY	ASSISTANT PRINCIPAL ART TEACHER
ATHLETICS	ATHLETIC TRAINER AD ASSISTANT
EXCEPTIONAL PROGRAMS	GIFTED TEACHER BEHAVIOUR EA MCCOY ELEM
FEDERAL PROGRAMS	ELL TEACHER
HEALTH	HEALTH EDUCATIONAL ASSISTANTS
MENTAL HEALTH	SCHOOL PSYCHOLOGISTS
SAFETY	FULL-TIME SAFETY SPECIALIST PARTTIME SAFETY SPECIALIST
TECHNOLOGY	NETWORK ADMINISTRATOR DIGITAL COACH



SITE	POSITIONS SUBMITTED IN FY2425 BUDGET
AZTEC HIGHSCHOOL	LIFE SKILLS EDUCATIONAL ASSISTANT
EXCEPTIONAL PROGRAMS	GIFTED TEACHER
FEDERAL PROGRAMS	ELL TEACHER
HEALTH	*HEALTH EDUCATIONAL ASSISTANTS (4)
LYDIA RIPPEY ELEMENTARY	ASSISTANT PRINCIPAL *PREK TEACHER (1) *PREK EDUCATIONAL ASSISTANT (2)
MCCOY ELEMENTARY	ASSISTANT PRINCIPAL *PREK TEACHER (1) *PREK EDUCATIONAL ASSISTANT (2)
PARK AVENUE ELEMENTARY	ASSISTANT PRINCIPAL
SAFETY	*FULL-TIME SAFETY SPECIALIST *PARTTIME SAFETY SPECIALIST

POSITIONS FUNDED BY OPERATIONAL, 6

*POSITIONS FUNDED BY GRANT FUNDS, 12



FUTURE NEEDS AND REQUIREMENTS

Staffing

School
Size

Technology

Special
Needs

Career & Technical
Education

Infrastructure

Unfunded Mandates

