



BUDGET

Understanding our
Largest dollars
called SEG

History of SEG (State Equalization Guarantee) Funding Formula

- In 1974, the New Mexico Legislature created what was, at that time, an innovative way of distributing money to schools in the United States. In decades preceding 1974, there were rich districts and very poor districts in the state, creating considerable inequity in curriculum delivery and teacher compensation. As a result of the equalization guarantee crafted by the Legislature and public education office, money was shifted around to put all New Mexico districts on a more equal footing.
- However, after the Yazzie/Martinez education sufficiency lawsuit in 2018, funding was updated regarding the various focus components for budgets that continue to address the need for sufficiency funding. You can review the entire document from New Mexico Legislative Finance Committee named “Martinez-Yazzie: Funding Sufficiency”. [www.nmlegis.gov/Entity/LFC/Documents/Early_Childhood_And_Education/Martinez-Yazzie%20Education%20Note.pdf]
- In addition to this, there was a lawsuit a few years ago regarding 11000 funds. The 75% dollars were pulled from property tax, impact aid funds, oil and gas funds, and forest reserves. As a result this current year, the dollars that previously were removed by 75% from our SEG funding were placed in new funds in full. The reason for these funds being placed separately, is for PED to determine how those funds can address the Yazzie/Martinez ruling.

FUND 11000 Budget FY 22/23

11000 - BUDGET LINES

Revenues

Fund	Function	Object	Program	Location	Job Class	Est. Amt	Proj. Amt
11000	0000	11111	0000	000	0000	4,236,792	4,003,644
11000	0000	41110	0000	000	0000	286,368	0
11000	0000	41500	0000	000	0000	5,573	19,995
11000	0000	41910	0000	000	0000	24,011	40,000
11000	0000	43101	0000	000	0000	32,098,679	36,870,905
11000	0000	44103	0000	000	0000	1,049,639	0
11000	0000	44108	0000	000	0000	8,000,000	8,000,000
11000	0000	46100	0000	000	0000	0	110,000
						45,701,062	49,044,544

The Highlighted line represents the SEG dollars; Proj. Amts are for FY 22/23. SEG was 75% of the overall budget

2023-2024 STATE EQUALIZATION GUARANTEE TOOL

District Name	LOS ALAMOS				Type	D
School District Geo. Location	LOS ALAMOS				District Number	041-000
					GRADE TOTAL	COST INDEX
						PROGRAM UNITS
Kindergarten Program						
	ECE/KN (PK)				51.00	
	FDK (KF)				257.00	
Basic Program						
	Grade 1				236.00	1.200 283.200
	Grade 2				263.00	1.180 310.340
	Grade 3				261.00	1.180 307.980
	Grade 4				255.50	1.045 266.998
	Grade 5				247.50	1.045 258.638
	Grade 6				268.00	1.045 280.060
	Grade 7				309.50	1.250 386.875
	Grade 8				307.50	1.250 384.375
	Grade 9				303.00	1.250 378.750
	Grade 10				301.50	1.250 376.875
	Grade 11				266.00	1.250 332.500
	Grade 12				286.00	1.250 357.500
*INCLUDE STUDENTS RECEIVING A/B SERVICES					ECE (PK & KF) FTE	282.50 1.440 406.800
					TOTAL GRADES 1-12	3,304.50
					SUBTOTAL MEM	3,587.00
					Kindergarten Units	406.800
					Basic Program Units	3,924.091
					TOTAL MEMBERSHIP PROGRAM UNITS	4,330.891

Staffing Cost Multiplier								Dollar Value
						FY23 SCM PHASE-IN WEIGHTS		
TCI Index	1.055							1.00
						STAFFING COST MULTIPLIER (SCM)		1.055
						ADJUSTED BASIC PROGRAM UNITS		4,569.090
								\$24,905,744.06
Special Education		MEM					Factor	Units
C & C-Gifted	70.50					1.00	70.500	
D & D-Gifted	40.50					2.00	81.000	
3 & 4 Yr. DD	51.00					2.00	102.000	
(Reg/Gft & Inc 3Y&4Y-12th)	839.00					0.70	587.300	
						Special Ed. Units		840.800
Adjusted Ancillary FTE	27.28					Ancillary FTE Units		25.00
						TOTAL SPECIAL EDUCATION UNITS		1,522.800
Elementary Fine Arts Program (separated data entry: 80/120 average data, projection for new program (parts))								
80/120 ave MEM		New FAEA Prog. MEM				TOTAL	Factor	Units
1,788.00		0.00						
						FINE ARTS PROGRAM UNITS		1,788.00
						0.055	98.340	\$ 536,043.47

National Board Certified Teachers			<i>FTE:</i>				<i>Factor</i>	<i>Units</i>	<i>Dollar Value</i>
			33.00	BOARD CERTIFIED TEACHERS UNITS			1.500	49.500	\$ 269,820.54
				DISTRICT SIZE <4,000 ADJUSTMENT UNITS				55.554	\$ 302,820.41
At-Risk Units			<i>MEM</i>				<i>At-risk index</i>	<i>Units</i>	
			3,587.00	AT-RISK UNITS			0.046	165.002	\$ 899,412.70
Home School Student Activities									
(Districts Only)	<i>MEM</i>						<i>Factor</i>	<i>Units</i>	
	5.50			HOME SCHOOL STUDENT ACTIVITIES UNITS			0.100	0.550	\$ 2,998.01
Home School Student Program Units									
(Districts Only)	<i># of Students</i>	<i># of Classes</i>					<i>Factor</i>	<i>Units</i>	
	13.00	21.50		HOME SCHOOL STUDENT PROGRAM UNITS			0.250	5.375	\$ 29,298.70
				SUBTOTAL PROGRAM UNITS				6,466.211	

Save-Harmless Data

2023-2024 40th Day TOTAL PROGRAM UNITS (Not Gra. 0.00

SAVE HARMLESS UNITS

Units

0.000

TOTAL SEG PROGRAM UNITS (PLUS SAVE HARMLESS)

6,466.211

GRAND TOTAL SEG PROGRAM UNITS

6,466.211

x Unit Value

\$ 5,450.92

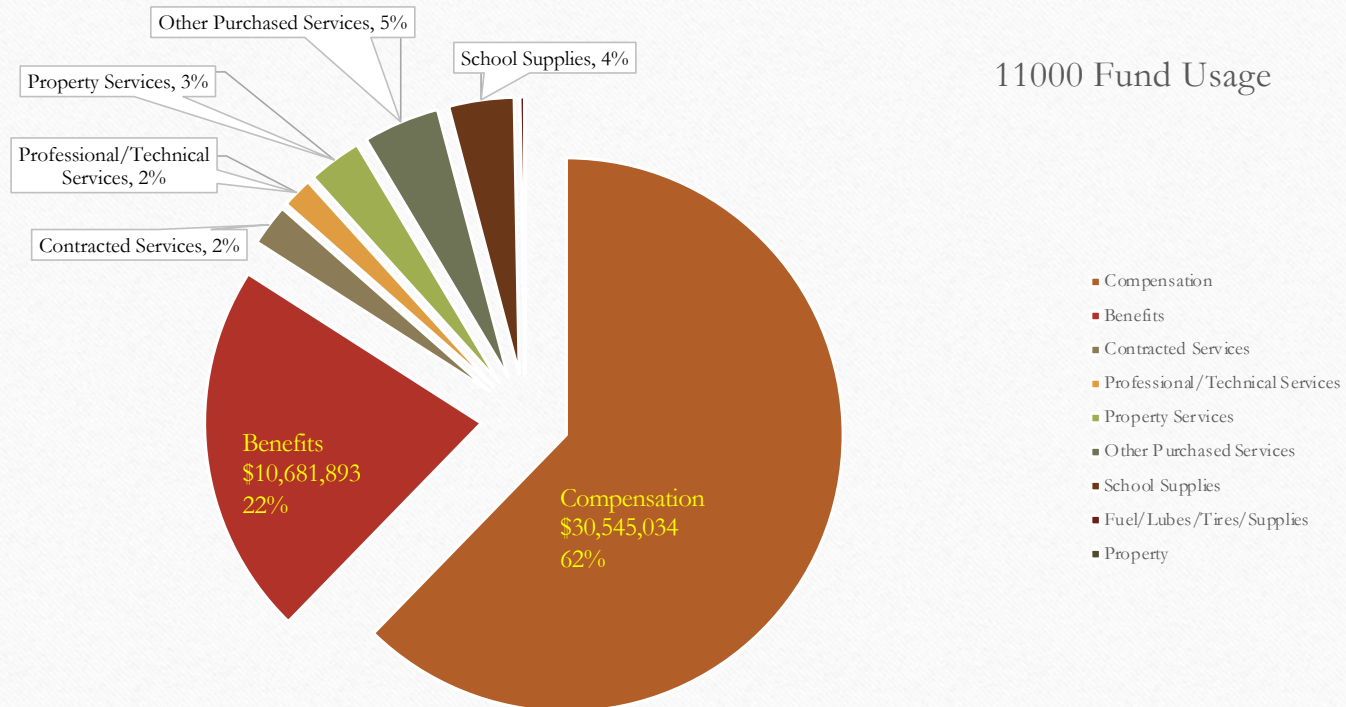
PROGRAM COST

\$35,246,798.86 \$ 35,246,798.86

STATE EQUALIZATION GUARANTEE

\$35,246,798.86

11000 Fund Usage



11000 Usage by Departments

