

# BUDGET

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Understanding our  
Largest dollars  
called SEG

# History of SEG (State Equalization Guarantee) Funding Formula

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- 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](http://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
						<b>45,701,062</b>	<b>49,044,544</b>

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
<b>Kindergarten Program</b>				
ECE/KN (PK)		51.00		
FDK (KF)		257.00		
<b>Basic Program</b>				
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		
	<b>SUBTOTAL MEM</b>	<b>3,587.00</b>		
	Kindergarten Units			406.800
	Basic Program Units			3,924.091
	<b>TOTAL MEMBERSHIP PROGRAM UNITS</b>			<b>4,330.891</b>

**Staffing Cost Multiplier**

						Dollar Value
FY23 SCM PHASE-IN WEIGHTS						
TCI Index	1.055				1.00	
				STAFFING COST MULTIPLIER (SCM)	1.055	
				<b>ADJUSTED BASIC PROGRAM UNITS</b>	<b>4,569.090</b>	<b>\$24,905,744.06</b>

**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/Cft & Inc 3Y&4Y-12th)	839.00			0.70	587.300	
			Special Ed. Units		840.800	\$ 4,583,133.54
Adjusted Ancillary FTE	27.28		Ancillary FTE Units	25.00	682.000	\$ 3,717,527.44
			<b>TOTAL SPECIAL EDUCATION UNITS</b>		<b>1,522.800</b>	

**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							
				<b>FINE ARTS PROGRAM UNITS</b>	1,788.00	0.055	<b>98.340</b>	<b>\$ 536,043.47</b>



**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**

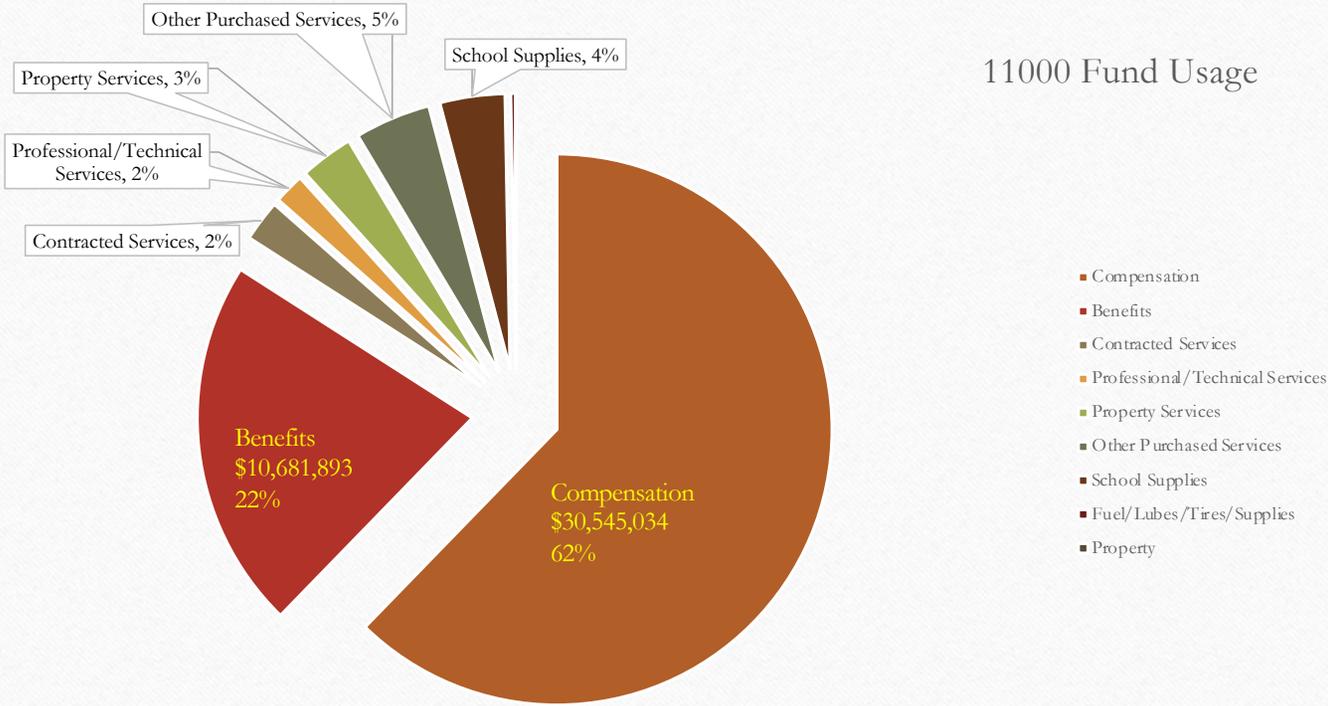
PROGRAM COST

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

**STATE EQUALIZATION GUARANTEE**

**\$35,246,798.86**

# 11000 Fund Usage



## 11000 Usage by Departments

