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Purpose: Review the federal Impact Aid program

Witness: Hipolito “Paul” Aguilar, Deputy Secretary, Finance and Administration, Public Education Department

Expected Outcome: Better understanding of how school districts and charters schools qualify for federal Impact Aid and how Impact Aid affects the equalization of the public school funding formula.

Overview of Federal Impact Aid

Background

Since 1950, the federal government has provided local school districts with funding to assist local schools with providing education to “federally connected children” and to compensate school districts with limited taxable property due to federal property acquisitions since 1938. Because of a significant federal presence in New Mexico, school districts and charter schools receive about 7 percent of federal Impact Aid, with New Mexico having one of the highest allocations on a per-capita basis. In FY16, 35 school districts and charter schools received \$93.9 million in federal Impact Aid (see Appendix A: Total Impact Aid, By Fiscal Year). This brief will review the types of Impact Aid, eligibility requirements for receiving Impact Aid, and explore how Impact Aid fits into New Mexico’s equalized school funding formula.

The Basics of Federal Impact Aid

Types of Impact Aid

Each year, Congress appropriates Impact Aid in four areas: basic support payments, payments for children with disabilities, construction, and payments for federal property. For federal FY17, Congress appropriated \$1.3 billion dollars and according to estimates from Federal Funds Information for States, New Mexico’s share will total more than \$96 million. The vast majority of federal Impact Aid comes in the form of basic support payments, with smaller amounts allocated for other areas.

Basic Support Payments. Basic support payments compensate local school districts with a high number of federally connected children. Children are considered federally connected if they are the child of a civilian federal employee who either lives or works on federal property; the child of uniformed military personnel; a child living on Indian trust, treaty, or Alaska Native Claims Settlement Act land; or a child living in federally owned low-rent housing. The amount a school district or charter school receives is weighted based on which category applies to children attending the school or district. Children residing on Indian lands are weighted most heavily (1.25) while children with a parent employed on federal property are weighted the lowest (0.05). Because funding is allocated for the actual number of students

WEIGHT FOR FEDERALLY CONNECTED CHILDREN

Category	Weight
Child living on Indian Land	1.25
Child of military personnel living on-base	1.00
Child of civilian living and working on federal property	1.00
Child of military personnel living off-base	0.20
Child living in federal low-rent housing	0.10
Child of civilian living or working on federal property	0.05

Source: 20 USC 7703(a)(2)

**TOP 10 BASIC SUPPORT PAYMENTS,
ESTIMATED, FEDERAL FY16**

being educated by a school, both school districts and charter schools are eligible for basic support payments.

Recipient	State	Est. Payment
Killeen Independent	TX	\$53,881,431
Alaska Dept. of Education	AK	\$36,476,871
Gallup-McKinley County	NM	\$34,901,146
Central Admin.	HI	\$32,779,452
Lower Kuskokwim	AK	\$29,777,945
Central Consolidated	NM	\$27,168,822
Geary Co. Unified	KS	\$26,551,005
El Paso County	CO	\$24,840,009
Chinle Unified	AZ	\$21,102,659
Indian River	NY	\$19,051,759

Source: National Association of Federally Impacted Schools

To be eligible for basic support payments, a school district must serve at least 400 federally connected children (measured by average daily attendance) or have at least 3 percent of all students as federally connected. According to data from the National Association of Federally Impacted Schools (NAFIS), there were nearly 25 thousand federally connected children enrolled in New Mexico schools (see Appendix G: Estimates of the Number of Federally Connected Children, FY16). Gallup-McKinley County Schools served the most federally connected children – 6,118 of the school district’s 10,518 students. Both Zuni Public Schools and Walatowa High Charter School serve a population comprised entirely of federally connected children.

A school district or charter school’s maximum basic support payment is based on the weighted number of students served by the school, multiplied by the local contribution rate. There are several methods for calculating a local contribution rate, but the most advantageous for New Mexico schools is likely 50 percent of nationwide average per-pupil spending. However, schools do not receive the maximum basic support payment because the federal appropriation is insufficient to cover the total cost. Instead, a school district’s or charter school’s payment is reduced based on how dependant the school district is on Impact Aid.

A school’s dependence is based on the Learning Opportunity Threshold (LOT) and calculated by adding the percent of students that are federally connected to the percent of a school’s expenditures that would be covered by the maximum payment. For example, if a school district’s maximum payment would be 1 percent of spending and 4 percent of students are federally connected, the school district would have a LOT of 5 percent. A school district where every student is federally connected (such as Zuni Public Schools) would have a LOT of 100 percent. School districts with fewer than 1 thousand students and per-pupil expenditures less than the state or national average automatically receive a 40 percent LOT. School districts and charter schools with a higher LOT will receive a larger portion of their maximum payment; however, due to underfunding, even school districts or charter schools with LOT of 100 percent do not receive their maximum payments. NAFIS has estimated final federal FY16 payments will support between 90 and 92 percent of LOT.

Basic support payments fund operational Impact Aid – funds that can be spent at the discretion of the local school district or charter school – and Impact Aid for Indian education – funds that are received only by school districts and charter schools with a high concentration of Native American students. Indian education set-aside funds are restricted. In FY16, the most recent year for which data is available, New Mexico school districts and charter schools received \$73.3 million in operational Impact Aid and an additional \$18 million in Indian education set-aside funds (see Appendix B: Operational Impact Aid and Appendix C: Impact Aid for Indian Education).

For FY17, the federal appropriation for basic support payments was \$1.189 billion, an increase of \$21 million from federal FY16. President Trump’s FY18 budget requests \$1.166 billion for basic support payments, a decrease from the final FY17 appropriation but level with the amount authorized in the FY17 continuing resolution that was in effect when the budget proposal was developed. The current U.S. House Appropriations Committee draft of the Labor, Health and Human Services, and Education appropriation bill increases basic support payments by \$5 million from FY17 levels.

Payments for Children with Disabilities. The federal government also provides compensation for federally connected children with disabilities, although only federally connected children who reside on Indian land or the children of military personnel are eligible to generate these payments. The amount received per student varies based on the number of federally connected children with an individualized education program (IEP) and schools must spend these funds in accordance with the federal Individuals with Disabilities Education Act.

New Mexico school districts received \$2.6 million in Impact Aid payments for children with disabilities in FY16 (see Appendix D: Impact Aid for Children with Disabilities). The federal appropriation for these payments was \$48.3 million in federal FY17, flat from FY16, with a request of \$48.2 million for FY18.

Construction. Federal law provides for both formula and competitive grants for construction awards, but Congress typically limits its annual appropriation to one type of grant. In fiscal years 2012, 2013, 2015, and 2017, Congress appropriated money for competitive grants but in fiscal years 2014 and 2016 it appropriated money for formula grants. The president has requested \$17.4 million in competitive grants for FY18. To be eligible for a construction award, a school district must have at least 40 percent of students either living on Indian land or the child of military personnel (50 percent for formula awards) or be one of about 30 “heavily impacted” districts.

A school district is heavily impacted if at least 35 percent of students are federally connected, per-pupil expenditures are less than its state’s average, and the school district levies taxes at a rate exceeding 95 percent of similar school districts.

New Mexico school districts received only \$54 thousand in Impact Aid payments for construction in FY16 (see Appendix E: Impact Aid for Construction), but school districts and a charter school received \$1.5 million in federal FY16 construction payments in July 2016. The federal appropriation for these payments was \$17.4 million in federal FY17, flat from FY16.

Payments for Federal Property. The federal government compensates school districts with a high concentration of federal property, subject to certain requirements. First, the federal government must own property in the school district that was greater than or equal to 10 percent of the assessed value of the school district at the time the property was acquired by the federal government. Only property acquired after 1938 count toward federal property payments. Additionally, any school district being compensated by increased revenues from federal activity on the property is not eligible for a payment. According to data from the NAFIS, no school districts in New Mexico currently receive these

NUMBER OF NEW MEXICO SCHOOL DISTRICTS AND CHARTER SCHOOLS RECEIVING IMPACT AID

Type of Payment	Number of Recipients
Basic Support Payments	35
Indian Education	23
Special Education	25
Construction	6

Source: LESC Files

**TOP FEDERAL PROPERTY PAYMENTS,
FEDERAL FY14**

Recipient	State	Payment	Also Basic Support
San Diego Unified	CA	\$5,058,428	YES
Los Alamitos Unified	CA	\$3,551,972	NO
Highland Falls	NY	\$3,537,524	NO
Glen Lake Community	MI	\$3,265,817	NO
Adams County	CO	\$2,871,761	NO
Lewisville Ind.	TX	\$2,827,230	NO
York County	VA	\$2,276,353	YES
Falbrook Union	CA	\$2,097,884	YES
Wilmington	IL	\$2,053,472	NO
Oceanside Unified	CA	\$1,901,223	YES

Source: National Association of Federally Impacted Schools

payments.

Because these payments serve a different purpose than basic support payments, the types of school districts that receive them are also different. Only 60 of the 216 school districts receiving federal property payments in FY14 also received basic support payments. It is also funded at a much lower rate. As far back as the Clinton administration, executive budget proposals have suggested eliminating the federal property portion of Impact Aid. Since FY13, the federal administration has not requested any funds for federal property payments with the rationale that payments are made without regard to the education of federally connected children, but Congress continues to fund the program and appropriated \$68.8 million in FY17.

Timing of Impact Aid Payments. Unlike other federal education grants, Impact Aid is current-year funded, meaning the appropriation is made in the same fiscal year that payments begin. The federal fiscal year runs from October through September. According to NAFIS, final payments may be made up to two years after the initial payments. Additionally, Impact Aid payments may be reduced or delayed if the federal government is operating under a short-term continuing resolution. Appendix F: Federal FY18 Budget Request for Impact Aid shows the final federal FY16 and FY17 appropriations for Impact Aid and the president’s FY18 budget request. Applications for Impact Aid are due January 31 prior to the beginning of the next fiscal year. Initial payment dates for federal FY16 were in January 2016; NAFIS indicates the U.S. Department of Education will begin to release final FY16 payment in August 2017, so FY16 payments were received by school districts and charter schools in state FY16 through FY18.

State Equalization Programs

In most cases, states are prohibited from considering federal Impact Aid when allocating state aid to school districts. Since the 1970s, states with equalized school funding formulas are exempt from this requirement. Currently, three states consider Impact Aid when allocating state aid: Alaska, Kansas, and New Mexico.

Federal Requirements for Equalization

To be eligible to account for federal Impact Aid payments when allocating state aid, the state must demonstrate to the U.S. secretary of education that the disparity in per-student spending or in per-student revenues is less than 25 percent after eliminating 5 percent of students with the highest per-student expenditures or revenues and 5 percent of students with the lowest per-student expenditures or revenues. States must apply annually to be considered an equalized state.

In addition, a state may not favor local taxpayers by accounting for federal Impact Aid without accounting for local property and sales taxes when distributing state aid. Federal law requires consideration for federal Impact Aid must be in proportion

to consideration for local tax revenues for current expenditures (not including capital outlay). Federal law allows equalized states to take credit for payments for federal property and basic support payments, but not Indian education payments, payments for children with disabilities, or for construction payments.

Disparity Calculation. In New Mexico, disparity calculations use the average per student revenue method. Federal law requires the U.S. secretary of education to consider the extent to which a state equalization program provides additional dollars for a school district's or charter school's unique circumstances and demographics, including geographic isolation and enrollment of students with disabilities. As such, when calculating disparity, total operational revenue is reduced by the amount of formula funding received for generating certain kinds of program units. These units are bilingual education program units, units for special education and ancillary services, training and experience index units derived from special education and bilingual education program units, size adjustment program units, enrollment growth program units, at-risk units, and save harmless units. Together, these factors account for about 30 percent of formula funding.

PED has applied to take credit for Impact Aid payments in FY18, using actual revenues received by school districts and charter schools in FY16. After adjusting operational revenue as required, per-student revenues at the 95th percentile were \$6,194.29 and per-student revenues at the 5th percentile were \$5,235.47, a difference of \$959, or 18.3 percent, which is below the disparity allowed by federal law.

Equalization in New Mexico

To maintain an equalized funding formula, New Mexico takes credit for 75 percent of operational Impact Aid received by school districts and charter schools. Under the Public School Finance Act, every school district and charter school in the state is guaranteed to receive the program cost calculated by the funding formula, regardless of how much the school district or charter school is able to raise in local taxes or other funding sources, including Impact Aid. Because the state only reduces a school district's and, beginning in FY17, a state-chartered charter school's state equalization guarantee (SEG) distribution by 75 percent of federal Impact Aid, forest reserve, and local half mill levy receipts, these school districts and charter schools actually receive more than their guaranteed program cost in the form of the additional 25 percent of federal Impact Aid, forest reserve, and local half mill levy receipts. As shown in Appendix H, Program Cost and Revenue Per Funded MEM, statewide program cost per-MEM was only \$7,714 in FY16, but after accounting for the additional 25 percent of federal and local revenue, statewide per-MEM revenue was \$7,792. Much of this additional revenue is available to Impact Aid districts. For example, Zuni's per-student program cost totaled \$8,397, ranking 115 out of 188 school districts and charter schools, but per-student revenues from SEG, Impact Aid, forest reserve, and the half mill levy totaled \$9,590, an increase of \$1,193, changing the ranking to 90 of 188.

Appropriation Process. During the appropriation process, the Legislature estimates a certain amount of federal Impact Aid will be received by New Mexico schools and accounts for this when making the SEG distribution appropriation. Based on the

SEG CREDITS FOR IMPACT AID (in thousands)

Year	Actual Credit
FY12	\$52,723
FY13	\$49,325
FY14	\$43,242
FY15	\$56,811
FY16	\$54,316

Year	Assumed Credit
FY17	\$49,000
FY18	\$49,624

Source: LESC files

appropriation set by the Legislature, PED sets a dollar value for each program unit that school districts and charter schools generate through the funding formula. PED is typically conservative when setting the preliminary unit value to account for, among other things, lower than anticipated operational Impact Aid receipts. If Impact Aid receipts are overestimated, school districts and charter schools statewide might see a small or no increase when the final unit value is set half way through the fiscal year, or could even see a decrease if revenues were significantly lower than estimated. The total guaranteed program cost for a school district or charter school is determined by multiplying this unit value times the number of program units generated through the funding formula.

The total amount of SEG received will vary based on the school district's or charter school's revenue sources. Most charter schools receive their entire program cost (less the 2 percent set-aside for administrative support) through SEG distributions, while school districts receive their program cost through some combination of SEG distributions, Impact Aid revenue, forest reserve receipts, and the half mill levy. This also means the SEG distributions to an Impact Aid district will increase in years where their federal allocation drops but the state appropriation is able to support an increase in program cost. For example, although Gallup-McKinley County Schools lost \$4.3 million in operational Impact Aid between FY13 and FY14, the school district received an additional \$5.8 million in SEG dollars while program cost only increased \$2.7 million. Rather than face a budget cut, the district received more state funds to fill a portion of the deficit.

Until 1999, New Mexico took credit for 95 percent of operational Impact Aid. Laws 1999, Chapter 275 (Senate Bill 418) reduced the credit to 75 percent, but required school districts to budget 20 percent of operational Impact Aid receipts for capital outlay. With the adoption of a new capital outlay system in the early 2000s, the requirement was repealed by Laws 2005, Chapter 176, but the law did not increase the Impact Aid credit to the previous level.

GALLUP-MCKINLEY CHANGES TO PROGRAM COST, IMPACT AID, AND SEG: FY13 TO FY14

	Program Cost	Operational Impact Aid	Operational Impact Aid Credit	Impact Aid Credit Pct. of Prog. Cost	SEG	SEG Percent of Program Cost
FY13	\$ 77,359,657	\$ 26,965,249	\$ 20,223,937	26.1%	\$ 56,782,452	73.4%
FY14	\$ 80,016,531	\$ 22,688,772	\$ 17,016,579	21.3%	\$ 62,630,402	78.3%
Difference	\$ 2,656,874	\$ (4,276,477)	\$ (3,207,358)	-4.9%	\$ 5,847,950	4.9%

Source: LESC Files

Operational Impact Aid Credits for Charter Schools. State-chartered charter schools are considered local education agencies by the federal government and are eligible to receive Impact Aid payments directly from the federal government; however, prior to FY17 PED did not take credit for Impact Aid received by state-chartered charter schools because the statute directing PED to take credit for Impact Aid was specific to school districts. Laws 2017, Chapter 78 (Senate Bill 135) requires PED to take credit for a state-chartered charter school's federal Impact Aid in the same way that PED takes credit for a school district's federal Impact Aid.

Some locally chartered charter schools receive Impact Aid through their authorizing school district. For example, the Native American Community Academy (NACA) works with Albuquerque Public Schools (APS) to apply for federal Impact Aid because the federal government considers NACA to be part of APS. APS receives Impact Aid payments from the federal government and forwards 25 percent of NACA's share of operational Impact Aid to the charter school. This accounts for the portion of operational Impact Aid that PED does not take credit for. The charter school receives a full SEG distribution but APS's distribution is reduced by 75 percent of the combined payment.



APPENDIX A: TOTAL IMPACT AID RECEIVED BY SCHOOL DISTRICTS AND CHARTER SCHOOLS, BY FISCAL YEAR

School District or Charter School	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16
1 Alamogordo	\$1,758,121	\$928,866	\$1,416,157	\$910,498	\$871,206	\$1,084,397	\$1,113,564	\$826,650	\$848,893	\$875,419
2 Albuquerque	\$93,889	\$983,902	\$543,959	\$335,054	\$396,658	\$248,567	\$235,374	\$32,549	\$75,151	\$167,134
3 Artesia				\$1,664		\$103	\$64			
4 Bernalillo	\$5,689,366	\$6,040,110	\$7,495,613	\$4,560,423	\$6,713,906	\$4,351,626	\$4,645,088	\$4,407,773	\$4,505,480	\$4,615,150
5 Bloomfield	\$884,745	\$855,002	\$943,848	\$577,314	\$857,570	\$741,271	\$806,245	\$563,787	\$863,139	\$809,558
6 Central	\$25,637,717	\$26,489,802	\$27,408,084	\$27,594,381	\$25,306,120	\$25,656,795	\$26,117,502	\$21,942,454	\$34,156,332	\$29,147,048
7 Clarendon	\$1,749	\$2,904	\$685		\$693		\$163			
8 Clovis	\$757,827	\$675,430	\$519,369	\$283,491	\$532,288	\$216,008	\$172,718	\$207,793	\$140,304	\$135,986
9 Cuba	\$937,258	\$1,828,242	\$2,503,921	\$2,079,072	\$1,800,718	\$4,412,271	\$1,071,370	\$830,473	\$1,137,545	\$1,083,443
10 Dulce	\$3,159,250	\$3,294,957	\$3,703,428	\$3,774,668	\$3,537,606	\$3,571,929	\$3,744,351	\$3,440,581	\$3,954,688	\$3,965,024
11 East Mountain High School					\$4,853		\$4,853	\$5,691	\$8,666	\$9,764
12 Espanola	\$125,758	\$143,641	\$169,640	\$127,819	\$36,395	\$63,019	\$134,148	\$174,541	\$197,127	\$281,873
13 Farmington	\$229,782	\$250,792	\$232,020	\$181,012	\$203,774	\$183,101	\$178,542	\$26,215	\$26,215	\$8,917
14 Gallup	\$20,722,780	\$38,185,998	\$43,709,865	\$40,002,280	\$40,645,313	\$33,686,908	\$34,075,497	\$29,205,312	\$36,347,564	\$36,364,627
15 Grady		\$899	\$403							
16 Grants/Cibola	\$3,728,202	\$4,489,507	\$5,728,097	\$2,719,907	\$5,457,059	\$4,395,353	\$4,009,729	\$1,492,770	\$3,783,359	\$2,260,765
17 Jemez Mountain	\$177,246	\$190,878	\$346,069	\$114,207	\$143,846	\$248,044	\$334,381	\$234,834	\$413,327	\$302,379
18 Jemez Valley	\$1,296,746	\$1,688,559	\$1,645,436	\$1,473,874	\$1,459,448	\$1,747,869	\$1,358,701	\$1,373,163	\$1,644,297	\$1,476,774
19 Las Cruces	\$31,254	\$50,873	\$107,653		\$11,457	\$56,681	\$3,829		\$8,899	
20 Los Alamos	\$343,046	\$360,679	\$422,709	\$306,343	\$384,849	\$386,436	\$295,131	\$235,306	\$168,566	\$225,807
21 Los Lunas	\$271,501	\$227,271	\$213,469	\$153,187	\$250,544	\$187,778	\$204,631	\$165,164	\$235,851	\$223,442
22 Magdalena	\$736,103	\$1,155,054	\$932,442	\$707,319	\$905,882	\$697,515	\$582,404	\$432,376	\$596,569	\$589,164
23 Maxwell	\$41	\$141	\$69	\$305	\$147	\$101	\$316		\$203	\$352
24 McCurdy Charter School										\$164,839
25 Native American Community Academy							\$7,691			\$4,841
26 Pecos		\$179								
27 Penasco	\$45,803	\$62,536	\$67,024	\$55,034	\$62,765	\$47,090	\$45,688	\$32,919	\$23,622	\$43,990
28 Pojoaque	\$2,547,701	\$2,913,574	\$3,418,966	\$2,615,955	\$3,005,784	\$2,938,289	\$2,452,172	\$1,372,127	\$1,120,123	\$1,335,477
29 Portales	\$11,372	\$11,036	\$9,155	\$6,933	\$10,375	\$13,050	\$14,695	\$19,944	\$22,086	\$18,933
30 Raton	\$2,784	\$3,102	\$2,278	\$1,776	\$3,570	\$264	\$3,074	\$1,886	\$14,866	\$3,589
31 Ruidoso	\$0	\$267,703	\$456,054	\$390,864	\$491,240	\$388,370	\$422,071	\$700,914	\$431,308	\$553,309
32 San Diego Riverside Charter School	\$10,043	\$129,258	\$117,384	\$114,899	\$88,616	\$110,430	\$77,483	\$88,131	\$93,886	\$84,529
33 Southwest Intermediate Learning Center							1570.03	2491.08	\$2,500	\$416
34 Southwest Primary Learning Center							\$5,412	\$2,508	\$2,500	\$604
35 Southwest Secondary Learning Center							\$6,353	\$4,757	\$5,906	\$4,466
36 SW Aeronautics, Math and Science										\$3,208
37 Taos	\$333,219	\$312,181	\$167,833	\$68,206	\$135,537	\$63,162	\$73,163	\$43,557	\$53,000	\$53,683
38 Tularosa	\$361,747	\$405,649	\$424,953	\$325,669	\$391,557	\$415,532	\$427,134	\$397,221	\$363,058	\$463,224
39 Village Academy			\$34,980	\$20,524			\$93,357			
40 Walatowa Charter High School	\$40,298	\$70,765	\$66,787	\$64,599	\$48,428	\$73,553	\$61,569	\$5,270	\$10,168	\$859,719
41 Zuni	\$8,141,206	\$8,880,484	\$8,459,824	\$8,181,104	\$7,974,281	\$7,362,101	\$7,016,069	\$6,409,260	\$8,084,242	\$7,808,255
42 STATEWIDE	\$78,076,553	\$100,897,974	\$111,268,172	\$97,748,380	\$101,727,630	\$89,947,612	\$89,796,100	\$74,652,203	\$99,336,940	\$93,945,705

Data Source: PED Statbooks, compiled by LESC

Note: Includes operational Impact Aid, the Indian education set-aside, payments for children with disabilities, and construction payments.



APPENDIX B: OPERATIONAL IMPACT AID RECEIVED BY SCHOOL DISTRICTS AND CHARTER SCHOOLS, BY FISCAL YEAR

	School District or Charter School	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16
1	Alamogordo	\$1,569,459	\$803,899	\$1,283,611	\$810,148	\$762,919	\$940,698	\$942,611	\$688,050	\$746,272	\$759,770
2	Albuquerque	\$80,259	\$748,532	\$423,732	\$263,056	\$287,549	\$178,112	\$122,157	\$32,314	\$31,632	\$113,401
3	Artesia				\$1,664		\$103	\$64			
4	Bernalillo	\$4,367,612	\$4,612,550	\$5,812,373	\$3,503,240	\$5,202,015	\$3,318,419	\$3,532,762	\$3,391,856	\$3,443,356	\$3,561,039
5	Bloomfield	\$632,033	\$599,580	\$682,266	\$400,125	\$625,503	\$527,716	\$564,656	\$378,165	\$597,356	\$588,844
6	Central	\$19,395,789	\$19,933,161	\$21,202,708	\$21,532,710	\$19,209,075	\$19,478,001	\$20,169,000	\$17,040,577	\$26,169,254	\$22,751,101
7	Cloudcroft	\$1,749	\$2,904	\$685		\$693		\$163			
8	Clovis	\$649,069	\$565,522	\$439,814	\$207,441	\$452,375	\$163,171	\$131,388	\$109,288	\$88,458	\$86,639
9	Cuba	\$686,453	\$1,427,280	\$1,867,501	\$1,628,139	\$1,367,619	\$1,060,142	\$809,440	\$631,018	\$875,685	\$838,071
10	Dulce	\$2,404,080	\$2,493,955	\$2,741,924	\$2,953,494	\$2,703,715	\$2,723,737	\$2,896,836	\$2,677,916	\$3,024,982	\$3,097,947
11	East Mountain High School								\$5,691	\$8,666	\$9,764
12	Espanola	\$90,494	\$101,735	\$126,796	\$88,576	\$27,168	\$38,548	\$100,858	\$128,545	\$143,338	\$213,553
13	Farmington	\$139,265	\$141,534	\$131,343	\$97,290	\$117,654	\$96,588	\$92,715	\$11,645	\$11,645	\$6,444
14	Gallup	\$16,042,045	\$29,695,516	\$34,132,006	\$31,284,307	\$31,203,229	\$25,590,386	\$26,458,500	\$22,688,772	\$27,707,621	\$28,480,406
15	Grady			\$214							
16	Grants/Cibola	\$2,877,484	\$3,457,582	\$4,443,286	\$2,088,088	\$4,222,661	\$3,374,654	\$3,039,692	\$1,068,288	\$2,890,735	\$1,724,201
17	Jemez Mountain	\$136,062	\$147,775	\$292,923	\$87,047	\$111,018	\$196,965	\$267,383	\$176,781	\$317,824	\$230,662
18	Jemez Valley	\$970,685	\$1,280,101	\$1,216,688	\$1,148,864	\$1,098,815	\$1,330,836	\$1,049,901	\$1,073,582	\$1,249,015	\$1,147,696
19	Las Cruces	\$20,724	\$34,853	\$90,786	\$8,923	\$8,923	\$33,152	\$3,555		\$3,420	
20	Los Alamos	\$343,046	\$360,679	\$422,709	\$306,343	\$384,849	\$386,436	\$295,131	\$235,306	\$168,566	\$225,807
21	Los Lunas	\$157,358	\$112,956	\$123,097	\$81,510	\$128,982	\$109,233	\$115,438	\$100,451	\$153,224	\$148,862
22	Magdalena	\$559,825	\$890,914	\$718,007	\$538,509	\$691,034	\$531,724	\$439,500	\$318,824	\$442,806	\$442,860
23	Maxwell	\$41	\$141	\$69	\$305	\$147	\$101	\$316		\$203	\$352
24	McCurdy Charter School										\$164,839
25	Native American Community Academy										\$3,913
26	Pecos			\$75							
27	Penasco	\$37,516	\$50,139	\$52,974	\$42,556	\$49,415	\$37,519	\$36,205	\$23,805	\$19,058	\$34,230
28	Pojoaque	\$1,984,962	\$2,258,203	\$2,660,393	\$2,026,758	\$2,338,226	\$1,989,420	\$1,862,459	\$1,067,608	\$850,917	\$1,045,244
29	Portales	\$5,822	\$6,562	\$5,311	\$2,883	\$6,691	\$6,026	\$7,707	\$9,549	\$9,703	\$8,959
30	Raton	\$2,784	\$3,102	\$2,278	\$1,776	\$3,570	\$264	\$3,074	\$1,886	\$14,866	\$3,589
31	Ruidoso		\$124,719	\$313,960	\$263,012	\$342,741	\$255,626	\$282,293	\$506,084	\$304,413	\$409,466
32	San Diego Riverside Charter School	\$10,043		\$12,905	\$11,525						
33	Southwest Intermediate Learning Center										
34	Southwest Primary Learning Center							\$1,570	\$2,491		\$416
35	Southwest Secondary Learning Center							\$5,412	\$2,508	\$2,500	\$604
36	SW Aeronautics, Math and Science							\$6,353	\$4,757	\$5,906	\$4,466
37	Taos	\$214,350	\$189,979	\$107,048	\$37,862	\$86,571	\$31,767	\$40,540	\$19,317	\$24,856	\$30,112
38	Tularosa	\$277,314	\$305,620	\$328,496	\$259,548	\$306,640	\$320,805	\$327,900	\$301,678	\$278,370	\$361,171
39	Village Academy							\$70,699			
40	Waiatowa Charter High School										
41	Zuni	\$6,165,466	\$6,066,875	\$6,236,908	\$6,409,523	\$6,087,607	\$5,602,416	\$5,434,252	\$4,986,079	\$6,180,050	\$6,106,786
42	STATEWIDE	\$59,825,454	\$76,434,122	\$85,879,240	\$76,082,172	\$77,827,403	\$68,322,564	\$69,115,384	\$57,671,189	\$75,764,695	\$73,262,896

Data Source: PED Statbooks, compiled by LESC

APPENDIX C: IMPACT AID FOR INDIAN EDUCATION RECEIVED BY SCHOOL DISTRICTS AND CHARTER SCHOOLS, BY FISCAL YEAR

School District or Charter School	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16
1 Albuquerque	\$4,020	\$43,808	\$25,145	\$13,498	\$15,639	\$10,337	\$50,872	\$235	\$9,053	\$3,206
2 Bernalillo	\$1,083,702	\$1,152,561	\$1,447,476	\$869,083	\$1,294,326	\$826,474	\$878,920	\$845,636	\$863,333	\$885,698
3 Bloomfield	\$155,911	\$149,704	\$170,566	\$99,789	\$156,264	\$131,913	\$141,072	\$94,541	\$172,066	\$147,211
4 Central	\$4,848,165	\$4,983,288	\$5,300,674	\$5,383,171	\$4,802,562	\$4,869,495	\$5,042,244	\$4,260,144	\$6,542,308	\$5,687,775
5 Cuba	\$170,613	\$355,980	\$465,103	\$406,833	\$341,559	\$262,189	\$204,298	\$157,204	\$217,315	\$208,696
6 Dulce	\$601,972	\$623,483	\$685,475	\$738,374	\$675,929	\$680,934	\$724,209	\$669,479	\$756,246	\$774,487
7 Espanola	\$22,623	\$25,433	\$31,698	\$22,143	\$6,792	\$9,637	\$25,214	\$32,136	\$35,834	\$49,683
8 Farmington	\$34,816	\$35,383	\$32,836	\$24,322	\$29,413	\$24,147	\$23,179		\$3,020	\$1,611
9 Gallup	\$3,999,152	\$7,403,902	\$8,516,661	\$7,801,773	\$7,767,243	\$6,373,572	\$6,588,524	\$5,650,028	\$6,888,371	\$7,087,700
10 Grants/Cibola	\$719,364	\$864,392	\$1,110,789	\$522,019	\$1,055,665	\$844,013	\$759,923	\$267,072	\$722,681	\$431,048
11 Jemez Mountain	\$34,015	\$36,942	\$45,047	\$21,760	\$31,670	\$39,155	\$66,843	\$44,193	\$77,548	\$57,663
12 Jemez Valley	\$242,671	\$320,020	\$304,172	\$287,211	\$274,699	\$332,703	\$262,470	\$268,391	\$312,248	\$286,923
13 Los Lunas	\$39,212	\$28,213	\$30,774	\$20,377	\$32,245	\$27,308	\$28,860	\$25,113	\$38,306	\$37,215
14 Magdalena	\$137,345	\$218,512	\$176,338	\$131,910	\$169,281	\$129,865	\$107,295	\$77,912	\$108,414	\$108,447
15 Native American Community Academy							\$7,691			\$928
16 Penasco	\$7,324	\$9,293	\$10,135	\$8,878	\$10,185	\$7,822	\$7,715	\$5,154	\$4,368	\$7,785
17 Pojoaque	\$472,131	\$538,275	\$636,008	\$484,796	\$558,931	\$445,556	\$475,994	\$266,899	\$209,915	\$251,194
18 Ruidoso		\$76,927	\$86,909	\$65,753	\$85,684	\$63,906	\$70,572	\$126,519	\$76,102	\$102,366
19 San Diego Riverside Charter School		\$100,594	\$88,581	\$89,694	\$85,486	\$101,320	\$73,570	\$84,413	\$92,279	\$82,583
20 Taos	\$52,013	\$47,226	\$25,580	\$8,744	\$20,712	\$7,297	\$9,495	\$4,440	\$5,762	\$7,164
21 Tularosa	\$62,336	\$70,634	\$76,075	\$55,320	\$72,457	\$76,173	\$77,721	\$71,783	\$66,779	\$86,372
22 Village Academy			\$34,980	\$20,524			\$17,393			
23 Walatowa Charter High School	\$30,962	\$56,896	\$52,780	\$46,755	\$43,971	\$62,892	\$52,042	\$2,880	\$7,937	\$177,431
24 Zuni	\$1,541,366	\$1,516,719	\$1,559,227	\$1,602,381	\$1,521,896	\$1,400,604	\$1,358,563	\$1,246,520	\$1,541,399	\$1,525,655
STATEWIDE	\$14,259,713	\$18,658,186	\$20,913,030	\$18,725,108	\$19,052,606	\$16,727,314	\$17,054,679	\$14,200,692	\$18,751,282	\$18,008,840

Data Source: PED Statbooks, compiled by LESE



APPENDIX D: IMPACT AID FOR CHILDREN WITH DISABILITIES RECEIVED BY SCHOOL DISTRICTS AND CHARTER SCHOOLS, BY FISCAL YEAR

School District or Charter School	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16
1 Alamogordo	\$188,662	\$124,967	\$132,545	\$100,350	\$108,287	\$143,699	\$170,953	\$138,600	\$102,622	\$115,648
2 Albuquerque	\$9,610	\$191,562	\$95,082	\$58,500	\$93,470	\$60,118	\$62,344		\$34,466	\$50,526
3 Bernalillo	\$238,052	\$274,999	\$235,763	\$188,100	\$217,566	\$206,732	\$233,407	\$170,280	\$198,791	\$168,412
4 Bloomfield	\$96,801	\$105,718	\$91,016	\$77,400	\$75,803	\$81,642	\$100,517	\$91,080	\$93,718	\$73,503
5 Central	\$782,599	\$946,958	\$848,347	\$678,500	\$731,609	\$797,762	\$830,224	\$633,600	\$904,069	\$682,423
6 Clovis	\$108,758	\$109,908	\$79,554	\$76,050	\$79,913	\$52,837	\$41,330	\$98,505	\$51,846	\$49,347
7 Cuba	\$33,327	\$42,096	\$54,264	\$44,100	\$45,123	\$50,003	\$57,631	\$41,580	\$43,463	\$36,676
8 Dulce	\$77,479	\$100,005	\$88,727	\$82,800	\$80,861	\$95,258	\$113,883	\$92,070	\$94,110	\$90,842
9 Espanola	\$12,642	\$16,474	\$11,146	\$17,100	\$2,435	\$14,834	\$8,075	\$13,860	\$17,955	\$18,637
10 Farmington	\$55,701	\$73,875	\$67,841	\$59,400	\$56,707	\$62,366	\$62,648		\$11,551	\$863
11 Gallup	\$626,640	\$1,020,888	\$1,061,198	\$916,200	\$844,909	\$933,017	\$1,028,473	\$854,370	\$975,203	\$779,422
12 Grady		\$899	\$189							
13 Grants/Cibola	\$131,354	\$167,533	\$174,021	\$109,800	\$178,733	\$176,687	\$210,114	\$157,410	\$169,944	\$105,516
14 Jemez Mountain	\$7,169	\$6,161	\$8,100	\$5,400	\$1,158	\$11,924	\$155	\$13,860	\$17,955	\$14,054
15 Jemez Valley	\$48,258	\$50,942	\$46,400	\$37,800	\$51,354	\$50,467	\$42,033	\$30,690	\$46,903	\$41,358
16 Las Cruces	\$10,530	\$16,020	\$16,866		\$2,534	\$23,529	\$274		\$5,478	
17 Los Lunas	\$74,931	\$86,102	\$59,598	\$51,300	\$89,316	\$51,236	\$60,334	\$39,600	\$44,321	\$37,364
18 Magdalena	\$38,933	\$45,628	\$38,097	\$36,900	\$45,567	\$35,925	\$35,609	\$35,640	\$45,349	\$37,857
19 Pecos		\$105								
20 Penasco	\$963	\$3,104	\$3,916	\$3,600	\$3,165	\$1,749	\$1,768	\$3,960	\$196	\$1,975
21 Pojoaque	\$90,607	\$117,096	\$122,565	\$104,400	\$108,627	\$103,313	\$113,718	\$37,620	\$59,291	\$39,039
22 Portales	\$5,549	\$4,474	\$3,844	\$4,050	\$3,684	\$7,024	\$6,988	\$10,395	\$12,382	\$9,974
23 Ruidoso		\$66,057	\$55,185	\$62,100	\$62,816	\$68,837	\$69,206	\$68,310	\$50,793	\$41,478
24 San Diego Riverside Charter School		\$18,239	\$15,898	\$13,680	\$3,131	\$9,110	\$3,912	\$3,718	\$1,607	\$1,946
25 Taos	\$66,855	\$74,975	\$35,205	\$21,600	\$28,255	\$24,099	\$23,128	\$19,800	\$22,382	\$16,407
26 Tularosa	\$22,098	\$29,395	\$20,382	\$10,800	\$12,460	\$18,554	\$21,513	\$23,760	\$17,909	\$15,682
27 Village Academy							\$5,265			
28 Walatowa Charter High School	\$5,670	\$6,614	\$7,578	\$11,970	\$4,457	\$10,661	\$9,527	\$2,390	\$2,231	\$17,498
29 Zuni	\$233,873	\$241,943	\$235,035	\$169,200	\$197,277	\$196,967	\$199,087	\$174,240	\$214,287	\$172,557
30 STATEWIDE	\$2,967,063	\$3,942,736	\$3,608,361	\$2,941,100	\$3,129,215	\$3,288,348	\$3,512,118	\$2,755,338	\$3,238,822	\$2,619,003

Data Source: PED Statbooks, compiled by LESC

APPENDIX E: IMPACT AID FOR CONSTRUCTION RECEIVED BY SCHOOL DISTRICTS AND CHARTER SCHOOLS, BY FISCAL YEAR

School District or Charter School	FY07	FY08	FY09*	FY10	FY11*	FY12	FY13	FY14	FY15	FY16
1 Central	\$611,164	\$626,395	\$56,355	\$0	\$562,874	\$511,538	\$76,033	\$8,133	\$540,701	\$25,750 ¹
2 Cuba	\$46,864	\$2,886	\$117,053	\$0	\$46,417	\$39,938	\$0	\$671	\$1,082	\$0 ²
3 Dulce	\$75,719	\$77,514	\$187,301	\$0	\$77,101	\$72,000	\$9,423	\$1,116	\$79,351	\$1,749 ³
4 Gallup	\$54,943	\$65,692	\$0	\$0	\$829,932	\$789,933	\$0	\$12,142	\$776,369	\$17,098 ⁴
5 Jemez Valley	\$35,132	\$35,496	\$78,177	\$0	\$34,581	\$33,863	\$4,297	\$501	\$36,131	\$796 ⁵
6 Matatowa Charter High School	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,316 ⁶
7 Zuni	\$200,501	\$1,054,947	\$428,655	\$0	\$167,501	\$162,113	\$24,166	\$2,421	\$148,506	\$3,257 ⁷
8 STATEWIDE	\$1,024,323	\$1,862,930	\$867,541	\$0	\$1,718,406	\$1,609,385	\$113,919	\$24,984	\$1,582,140	\$54,966 ⁸

Data Source: PED Statbooks, Compiled by LEESC

*Includes federal American Recovery and Reinvestment Act funds earmarked for construction in Impact Aid districts.

Note: The Uniform Chart of Accounts does not contain a separate fund code for Impact Aid construction payment. Instead, these funds are associated with "special federal capital outlay." LEESC staff has removed two school districts (Albuquerque Public Schools and Las Cruces Public Schools) not eligible for Impact Aid construction awards because of federal requirements. Totals listed in this table may contain other special capital outlay grants from the federal government, but these are rare.

Appendix F: Federal FY18 Budget Request for Impact Aid

Category Code	2016 Appropriation	2017 Annualized CR	2017 Appropriation	2018 President's Budget	2018 President's Budget Compared to 2017 Annualized CR Amount	2018 President's Budget Compared to 2017 Appropriation Amount	Percent
Impact Aid (ESEA VII)							
1. Payments for federally connected children (section 7003):							
(a) Basic support payments (section 7003(b))	1,168,233	1,166,012	1,189,233	1,166,012	0	(23,221)	-1.95%
(b) Payments for children with disabilities (section 7003(d))	48,316	48,224	48,316	48,224	0	(92)	-0.19%
Subtotal	1,216,549	1,214,236	1,237,549	1,214,236	0	(23,313)	-1.88%
2. Facilities maintenance (section 7008)	4,835	4,826	4,835	4,826	0	(9)	-0.19%
3. Construction (section 7007)	17,406	17,373	17,406	17,373	0	(33)	-0.19%
4. Payments for Federal property (section 7002)	66,813	66,686	68,813	0	(66,686)	(66,813)	-100.00%
Total	1,305,603	1,303,121	1,328,603	1,236,435	(66,686)	(92,168)	-6.94%
School Improvement Programs							
1. Supporting effective instruction (ESEA II):							
(a) Supporting effective instruction State grants (Part A) ^{1, 2}							
Annual appropriation	574,396	570,108	374,389	0	(570,108)	(374,389)	-100.00%
Advance for succeeding fiscal year ³	1,681,441	1,681,441	1,681,441	0	(1,681,441)	(1,681,441)	-100.00%
Subtotal	2,255,837	2,251,549	2,055,830	0	(2,251,549)	(2,055,830)	-100.00%
(b) Mathematics and science partnerships (Part B; struck by P.L. 114-95)	152,717	152,427	0	0	(152,427)	0	---
2. 21st century community learning centers (ESEA IV-B)	1,166,673	1,164,455	1,191,673	0	(1,164,455)	(1,191,673)	-100.00%
3. State assessments (ESEA I-B, section 1201-1203)	378,000	377,281	369,100	377,281	0	8,181	2.22%
4. Education for homeless children and youths (MVHAA Title VII-B)	70,000	69,867	77,000	69,867	0	(7,133)	-9.26%
5. Native Hawaiian education (ESEA VI-B)	33,397	33,334	33,397	0	(33,334)	(33,397)	-100.00%
6. Alaska Native education (ESEA VI-C)	32,453	32,391	32,453	0	(32,391)	(32,453)	-100.00%
7. Training and advisory services (CRA IV)	6,575	6,563	6,575	6,563	0	(12)	-0.18%
8. Rural education (ESEA V-B)	175,840	175,506	175,840	175,506	0	(334)	-0.19%
9. Supplemental education grants (Compact of Free Association Act)	16,699	16,667	16,699	16,667	0	(32)	-0.19%
10. Comprehensive centers (ETAA section 203)	51,445	51,347	50,000	51,347	0	1,347	2.69%
11. Student support and academic enrichment grants (ESEA IV-A)	---	---	400,000	---	0	(400,000)	-100.00%
Total, Appropriation	4,339,636	4,331,387	4,408,567	697,231	(3,634,156)	(3,711,336)	-84.18%
Total, Budget authority	4,339,636	4,328,191	4,408,567	2,378,672	(1,949,519)	(2,029,895)	-46.04%
Current	2,658,195	2,649,946	2,727,126	697,231	(1,952,715)	(2,029,895)	-74.43%
Prior year's advance ³	1,681,441	1,678,245	1,681,441	1,681,441	3,196	0	0.00%

¹ Prior to fiscal year 2017, the program was Improving Teacher Quality State Grants, as authorized by P.L. 107-110, ESEA II-A.

² Adjusted for comparability. Excludes funds in the 2016 Appropriation and 2017 Annualized CR columns for Supporting Effective Educator Development (SEED). SEED funds are requested in the Innovation and Improvement account in the 2018 President's Budget.

³ The Advance for succeeding fiscal year shown in the 2016 Appropriation column and the Prior year's advance shown in the 2017 Appropriation column reflect the final 2016 appropriation level. The Prior year's advance shown in the 2017 Annualized CR column reflects the 0.1901 percent across-the-board reduction applied to the 2016 Advance for succeeding fiscal year that was part of the 2017 Annualized CR that expired April 28, 2017.

APPENDIX G: ESTIMATES OF THE NUMBER OF FEDERALLY CONNECTED CHILDREN, FY16
(measured using average daily attendance (ADA))

School District or Charter School	Total ADA	Federally Connected Children ADA	Students that are children...						living in federally-owned low rent housing
			of civilians living and working on federal property	of military personnel living on base	of military personnel living off-base	living on Indian land	of military personnel living off-base		
1 Alamogordo	5,322.6	973.8		483.3	441.0		49.5		
2 Albuquerque	7,935.5	3,223.8	25.2	226.8	385.2	77.4	668.7		
3 Bernalillo	2,623.5	1,119.6				1,060.2	59.4		
4 Bloomfield	2,692.8	432.0				432.0			
5 Central Consolidated	6,093.4	4,358.5				4,358.5			
6 Clovis	7,623.0	699.3		29.7	548.1		121.5		
7 Cuba	490.5	244.8				236.7	8.1		
8 Dulce	624.6	601.2				601.2			
9 East Mountain High School	341.1	76.5	66.6		9.9				
10 Espanola	2,025.0	451.8	282.6	0.0	0.0	169.2	0.0		
11 Gallup-McKinley	10,518.3	6,118.2			6.3	5,898.6	213.3		
12 Grants-Cibola	3,318.3	805.5				805.5			
13 Jemez Mountain	221.4	90.9				90.9			
14 Jemez Valley	371.7	246.6				246.6			
15 Las Cruces	22,239.0	201.6	4.5	86.4	69.3		41.4		
16 Los Alamos	3,170.7	1,592.1	1,584.0		8.1				
17 Los Lunas	7,632.9	360.9				360.9			
18 Magdalena	330.3	178.2	51.3			126.9			
19 Maxwell	98.1	8.1					8.1		
20 McCurdy Charter School	475.2	118.8	92.7		0.9	25.2			
21 Penasco	295.2	64.8	35.1			25.2	4.5		
22 Pojoaque Valley	1,738.8	664.2	325.8			338.4			
23 Portales	2,507.4	140.4			133.2		7.2		
24 Raton	911.7	81.0					81.0		
25 Ruidoso	1,817.1	288.0				288.0			
26 SW Aeronautics, Math and Science	251.1	36.9	33.3		3.6				
27 Southwest Intermediate	100.8	17.1	15.3		1.8				
28 Southwest Primary	94.5	1.8			1.8				
29 Southwest Secondary	242.1	38.7	37.8		0.9				
30 Taos	2,603.7	126.0				82.8	43.2		
31 Tularosa	857.7	265.5	99.0		9.9	156.6			
32 Walatowa High Charter	49.5	49.5	5.4			44.1			
33 Zuni	1,204.2	1,202.4				1,202.4			
TOTAL	166,821.7	24,878.5	29.7	4,469.4	1,620.0	826.2	16,627.3	1,305.9	

Data Source: National Association of Federally Impacted Schools (NAFIS), Blue Book, "Section 8003, Basic Support," compiled by LESC
The federal government measures student numbers by "average daily attendance" which differs from student membership as reported by PED.

APPENDIX H: FY16 SCHOOL DISTRICT AND CHARTER SCHOOL PROGRAM COST AND REVENUE PER FUNDED MEM

SCHOOL DISTRICT OR CHARTER SCHOOL	PROGRAM COST	PROGRAM COST PER MEM	PROGRAM COST PER MEM RANK	PROGRAM COST + 25% OF IMPACT AID, FOREST RESERVE, AND LOCAL TAXES	REVENUE PER MEM	REVENUE PER MEM RANK
1 ABQ Charter Academy	\$2,696,058	\$9,460	93	\$2,696,058	\$9,460	95
2 Academy for Technology and the Classics	\$2,611,645	\$7,295	161	\$2,611,645	\$7,295	164
3 Academy of Trades and Technology	\$1,778,072	\$13,470	20	\$1,778,072	\$13,470	21
4 ACE	\$3,416,647	\$9,947	70	\$3,416,647	\$9,947	79
5 AIMS @ UNM	\$2,831,706	\$7,769	137	\$2,831,706	\$7,769	138
6 Alamogordo	\$39,764,868	\$6,882	176	\$40,131,234	\$6,946	175
7 Albuquerque	\$636,877,098	\$7,463	153	\$638,186,303	\$7,478	154
8 Albuquerque School of Excellence	\$2,311,127	\$7,665	142	\$2,311,127	\$7,665	142
9 Albuquerque Sign Language Academy	\$1,952,801	\$20,774	5	\$1,952,801	\$20,774	6
10 Albuquerque Talent Development	\$1,770,521	\$11,100	52	\$1,770,521	\$11,100	54
11 Aldo Leopold Charter School	\$1,577,165	\$11,186	48	\$1,577,165	\$11,186	50
12 Alice King Community School	\$2,205,690	\$6,644	179	\$2,205,690	\$6,644	179
13 Alma D' Arte Charter High School	\$1,888,759	\$9,686	85	\$1,888,759	\$9,686	86
14 Amy Biehl Charter High School	\$3,273,642	\$11,041	54	\$3,273,642	\$11,041	56
15 Anansi Charter School	\$1,446,859	\$9,275	96	\$1,446,859	\$9,275	99
16 Animas	\$2,252,309	\$15,506	13	\$2,259,677	\$15,557	15
17 Anthony Charter School	\$848,582	\$12,761	25	\$848,582	\$12,761	26
18 Artesia	\$27,957,215	\$7,245	164	\$28,167,556	\$7,299	163
19 ASK Academy	\$3,060,683	\$9,374	94	\$3,060,683	\$9,374	96
20 Aztec	\$21,475,981	\$6,994	174	\$21,536,767	\$7,014	174
21 Bataan Military Academy Charter	\$862,722	\$11,900	34	\$862,722	\$11,900	35
22 Belen	\$30,229,758	\$7,355	156	\$30,275,140	\$7,366	159
23 Bernalillo	\$23,817,795	\$8,139	124	\$24,760,631	\$8,461	120
24 Bloomfield	\$21,789,536	\$7,270	163	\$22,016,933	\$7,346	160
25 Capitan	\$4,407,572	\$9,240	97	\$4,445,483	\$9,320	97
26 Carinos De Los Ninos	\$1,233,395	\$11,747	36	\$1,233,395	\$11,747	38
27 Carlsbad	\$51,867,854	\$8,232	122	\$52,131,111	\$8,274	125
28 Carrizozo	\$1,893,890	\$13,152	23	\$1,902,963	\$13,215	24
29 Central	\$46,998,849	\$7,779	135	\$52,770,657	\$8,734	114
30 Cesar Chavez Community School	\$2,074,459	\$10,194	70	\$2,074,459	\$10,194	71
31 Chama Valley	\$4,449,540	\$11,686	38	\$4,488,209	\$11,788	37
32 Christine Duncan's Heritage Academy	\$1,849,705	\$8,370	118	\$1,849,705	\$8,370	121
33 Cien Aguas International School	\$2,746,671	\$7,859	132	\$2,746,671	\$7,859	136
34 Cimarron	\$4,175,369	\$11,031	55	\$4,220,954	\$11,152	51
35 Clayton	\$4,730,854	\$9,887	80	\$4,745,472	\$9,917	81
36 Cloudcroft	\$3,682,618	\$10,366	66	\$3,700,805	\$10,417	66
37 Clovis	\$58,835,921	\$7,100	172	\$58,948,134	\$7,114	171
38 Cobre	\$12,318,606	\$9,958	76	\$12,337,629	\$9,974	77
39 Coral Community Charter	\$1,355,723	\$8,343	121	\$1,355,723	\$8,343	124
40 Corona	\$1,488,363	\$20,529	6	\$1,496,762	\$20,645	7
41 Corrales International School	\$2,402,691	\$9,592	88	\$2,402,691	\$9,592	89
42 Cottonwood Classical Preparatory School	\$4,347,978	\$6,700	178	\$4,347,978	\$6,700	178

APPENDIX H: FY16 SCHOOL DISTRICT AND CHARTER SCHOOL PROGRAM COST AND REVENUE PER FUNDED MEM

SCHOOL DISTRICT OR CHARTER SCHOOL	PROGRAM COST	PROGRAM COST PER MEM	PROGRAM COST PER MEM RANK	PROGRAM COST + 25% OF IMPACT AID, FOREST RESERVE, AND LOCAL TAXES	REVENUE PER MEM	REVENUE PER MEM RANK
43 Cottonwood Valley Charter School	\$1,303,285	\$7,689	141	\$1,303,285	\$7,689	141
44 Creative Education Preparatory Institute #1	\$2,026,664	\$11,483	42	\$2,026,664	\$11,483	43
45 Cuba	\$5,647,270	\$10,212	69	\$5,873,705	\$10,622	61
46 DEAP	\$230,915	\$10,040	74	\$230,915	\$10,040	76
47 Deming	\$38,099,934	\$7,293	162	\$38,167,592	\$7,306	162
48 Deming Cesar Chavez Charter High School	\$1,383,818	\$10,483	62	\$1,383,818	\$10,483	63
49 Des Moines	\$1,528,341	\$18,469	8	\$1,531,875	\$18,512	9
50 Dexter	\$8,118,906	\$8,344	120	\$8,126,538	\$8,352	122
51 Digital Arts and Technology Academy	\$2,447,470	\$7,660	143	\$2,447,470	\$7,660	143
52 Dora	\$2,840,464	\$11,535	41	\$2,844,594	\$11,552	42
53 Dream Dine'	\$482,184	\$17,859	9	\$482,184	\$17,859	11
54 Dulce	\$6,287,758	\$9,179	100	\$7,152,654	\$10,442	65
55 East Mountain High School	\$2,654,942	\$7,344	159	\$2,664,706	\$7,371	158
56 El Camino Real Academy	\$2,884,694	\$8,573	113	\$2,884,694	\$8,573	116
57 Elida	\$1,631,376	\$14,064	18	\$1,634,046	\$14,087	19
58 Espanola	\$30,062,571	\$7,964	130	\$30,424,803	\$8,060	131
59 Estancia	\$6,884,743	\$9,592	87	\$6,903,355	\$9,618	88
60 Estancia Valley Classical Academy	\$2,378,788	\$5,999	185	\$2,378,788	\$5,999	186
61 Eunice	\$6,170,332	\$8,389	116	\$6,257,399	\$8,508	118
62 Explore Academy	\$2,397,232	\$11,255	47	\$2,397,232	\$11,255	48
63 Farmington	\$75,912,232	\$6,904	175	\$76,050,747	\$6,917	176
64 Floyd	\$2,539,882	\$11,571	40	\$2,542,054	\$11,581	41
65 Fort Sumner	\$3,469,558	\$11,781	35	\$3,477,631	\$11,809	36
66 Gadsden	\$101,132,906	\$7,503	150	\$101,224,276	\$7,510	151
67 Gallup	\$85,721,751	\$7,694	140	\$93,002,805	\$8,347	123
68 Gilbert L. Sena Charter School	\$1,873,932	\$10,863	57	\$1,873,932	\$10,863	58
69 Gordon Bernell Charter School	\$2,726,652	\$7,185	167	\$2,726,652	\$7,185	167
70 Grady	\$1,682,797	\$13,516	19	\$1,684,077	\$13,527	20
71 Grants/Cibola	\$28,892,782	\$8,087	125	\$29,464,466	\$8,247	126
72 Hagerman	\$4,307,100	\$9,477	92	\$4,311,104	\$9,485	94
73 Hatch	\$9,450,725	\$7,399	154	\$9,459,978	\$7,407	156
74 Health Leadership High School	\$2,408,809	\$14,467	16	\$2,408,809	\$14,467	18
75 Hobbs	\$66,558,251	\$6,827	177	\$66,710,211	\$6,843	177
76 Hondo Valley	\$1,909,355	\$14,465	17	\$1,916,927	\$14,522	17
77 Horizon Academy West	\$2,928,390	\$6,450	183	\$2,928,390	\$6,450	183
78 House	\$1,495,175	\$21,059	4	\$1,504,793	\$21,194	5
79 International School @ Mesa Del Sol	\$2,361,785	\$10,474	63	\$2,361,785	\$10,474	64
80 J. Paul Taylor	\$1,358,206	\$7,092	173	\$1,358,206	\$7,092	173
81 Jal	\$3,965,741	\$8,349	119	\$4,076,970	\$8,583	115
82 Jefferson Montessori Academy	\$1,884,002	\$10,184	71	\$1,884,002	\$10,184	72
83 Jemez Mountain	\$2,895,026	\$12,038	31	\$3,001,164	\$12,479	29
84 Jemez Valley	\$3,384,200	\$10,726	58	\$3,678,231	\$11,658	39

APPENDIX H: FY16 SCHOOL DISTRICT AND CHARTER SCHOOL PROGRAM COST AND REVENUE PER FUNDED MEM

SCHOOL DISTRICT OR CHARTER SCHOOL	PROGRAM COST	PROGRAM COST PER MEM	PROGRAM COST PER MEM RANK	PROGRAM COST + 25% OF IMPACT AID, FOREST RESERVE, AND LOCAL TAXES	REVENUE PER MEM	REVENUE PER MEM RANK
85 La Academia de Esperanza	\$4,143,107	\$11,093	53	\$4,143,107	\$11,093	55
86 La Academia Dolores Huerta	\$1,422,544	\$8,891	107	\$1,422,544	\$8,891	108
87 La Jicarita Community School	\$314,666	\$9,121	105	\$314,666	\$9,121	106
88 La Promesa Early Learning Center	\$2,777,201	\$7,516	148	\$2,777,201	\$7,516	148
89 La Resolana Leadership Academy	\$841,330	\$10,387	64	\$841,330	\$10,387	67
90 La Tierra Montessori School of the Arts & Sciences	\$1,092,328	\$11,261	46	\$1,092,328	\$11,261	47
91 Lake Arthur	\$1,762,377	\$15,596	12	\$1,768,248	\$15,648	13
92 Las Cruces	\$181,246,268	\$7,538	146	\$181,545,547	\$7,551	146
93 Las Montañas Charter School	\$1,743,832	\$9,529	90	\$1,743,832	\$9,529	92
94 Las Vegas City	\$14,178,935	\$8,517	114	\$14,231,494	\$8,549	117
95 Lindriith Area Heritage Charter School	\$291,081	\$11,643	39	\$291,081	\$11,643	40
96 Logan	\$3,059,036	\$10,300	67	\$3,066,706	\$10,326	69
97 Lordsburg	\$4,897,940	\$9,996	75	\$4,923,141	\$10,047	75
98 Los Alamos	\$27,042,015	\$7,776	136	\$27,161,517	\$7,811	137
99 Los Lunas	\$59,313,223	\$7,211	166	\$59,403,344	\$7,222	166
100 Los Puentes Charter School	\$2,214,589	\$11,357	44	\$2,214,589	\$11,357	45
101 Loving	\$5,285,035	\$9,160	102	\$5,304,841	\$9,194	101
102 Lovington	\$29,752,557	\$8,055	128	\$29,830,894	\$8,076	130
103 Magdalena	\$4,151,570	\$11,695	37	\$4,287,490	\$12,077	33
104 MASTERS Program	\$1,940,837	\$9,827	81	\$1,940,837	\$9,827	82
105 Maxwell	\$1,713,512	\$15,613	11	\$1,716,345	\$15,639	14
106 McCurdy Charter School	\$3,146,623	\$5,920	186	\$3,311,461	\$6,230	184
107 Media Arts Collaborative Charter School	\$2,316,930	\$10,367	65	\$2,316,930	\$10,367	68
108 Melrose	\$2,154,366	\$10,283	68	\$2,158,123	\$10,301	70
109 Mesa Vista	\$3,830,953	\$11,104	51	\$3,845,648	\$11,147	52
110 Middle College High School	\$947,502	\$13,440	21	\$947,502	\$13,440	22
111 Mission Achievement and Success	\$5,110,883	\$9,763	82	\$5,110,883	\$9,763	83
112 Monte Del Sol Charter School	\$3,207,508	\$8,997	106	\$3,207,508	\$8,997	107
113 Montessori Elementary School	\$2,388,168	\$6,116	184	\$2,388,168	\$6,116	185
114 Montessori of the Rio Grande	\$1,405,799	\$6,463	182	\$1,405,799	\$6,463	182
115 Mora	\$4,408,456	\$9,896	79	\$4,432,334	\$9,949	78
116 Moreno Valley High School	\$874,468	\$11,431	43	\$874,468	\$11,431	44
117 Moriarty	\$18,284,563	\$7,243	165	\$18,368,575	\$7,276	165
118 Mosaic Academy Charter	\$1,343,606	\$7,485	151	\$1,343,606	\$7,485	153
119 Mosquero	\$1,286,851	\$9,414	1	\$1,297,548	\$9,658	1
120 Mountain Mahogany Community School	\$1,604,202	\$7,769	138	\$1,604,202	\$7,769	139
121 Mountainair	\$3,128,719	\$12,294	28	\$3,103,833	\$12,196	31
122 Native American Community Academy	\$2,854,427	\$7,592	145	\$2,858,340	\$7,602	145
123 New America School	\$2,717,240	\$7,394	155	\$2,717,240	\$7,394	157
124 New America School - Las Cruces	\$2,160,313	\$8,872	108	\$2,160,313	\$8,872	109
125 New Mexico Connections Academy	\$7,532,172	\$9,293	95	\$7,532,172	\$9,293	98
126 New Mexico International School	\$1,498,486	\$7,346	158	\$1,498,486	\$7,346	161

APPENDIX H: FY16 SCHOOL DISTRICT AND CHARTER SCHOOL PROGRAM COST AND REVENUE PER FUNDED MEM

SCHOOL DISTRICT OR CHARTER SCHOOL	PROGRAM COST	PROGRAM COST PER MEM	PROGRAM COST PER MEM RANK	PROGRAM COST + 25% OF IMPACT AID, FOREST RESERVE, AND LOCAL TAXES	REVENUE PER MEM	REVENUE PER MEM RANK
127 New Mexico School for the Arts	\$2,088,958	\$10,685	60	\$2,088,958	\$10,685	60
128 New Mexico Virtual Academy	\$2,947,356	\$5,918	187	\$2,947,356	\$5,918	187
129 North Valley Academy	\$2,866,706	\$5,917	188	\$2,866,706	\$5,917	188
130 Nuestros Valores Charter School	\$1,531,910	\$12,015	33	\$1,531,910	\$12,015	34
131 Pecos	\$5,654,526	\$9,552	89	\$5,670,510	\$9,579	91
132 Penasco	\$4,134,119	\$12,035	32	\$4,155,861	\$12,099	32
133 Pojoaque Valley	\$14,035,239	\$7,349	157	\$14,312,045	\$7,494	152
134 Portales	\$20,977,428	\$7,631	144	\$21,009,911	\$7,643	144
135 Public Academy for Performing Arts	\$2,962,643	\$8,084	126	\$2,962,643	\$8,084	129
136 Quemado	\$1,836,696	\$14,606	15	\$2,095,566	\$16,665	12
137 Questa	\$3,879,438	\$11,148	49	\$3,912,601	\$11,243	49
138 Raton	\$8,872,826	\$9,157	103	\$8,896,357	\$9,181	103
139 Red River Valley Charter School	\$740,362	\$8,762	111	\$740,362	\$8,762	113
140 Reserve	\$2,052,231	\$16,033	10	\$2,314,984	\$18,086	10
141 Rio Gallinas School	\$882,176	\$9,486	91	\$882,176	\$9,486	93
142 Rio Rancho	\$119,222,987	\$7,106	170	\$119,446,630	\$7,119	169
143 Robert F. Kennedy Charter School	\$2,964,795	\$10,920	56	\$2,964,795	\$10,920	57
144 Roots and Wings Community School	\$512,076	\$12,490	27	\$512,076	\$12,490	28
145 Roswell	\$72,228,447	\$7,104	171	\$72,328,629	\$7,114	172
146 Roy	\$1,280,629	\$24,627	2	\$1,282,023	\$24,654	2
147 Ruidoso	\$14,751,338	\$7,339	160	\$14,960,579	\$7,443	155
148 Sage Montessori Charter School	\$1,432,557	\$6,512	181	\$1,432,557	\$6,512	181
149 San Diego Riverside Charter School	\$896,784	\$9,695	84	\$896,784	\$9,695	85
150 San Jon	\$1,856,125	\$12,980	24	\$1,857,940	\$12,993	25
151 Sandoval Academy (SABE)	\$422,345	\$10,056	73	\$422,345	\$10,056	74
152 Santa Fe	\$97,886,301	\$7,485	152	\$98,274,402	\$7,514	149
153 Santa Rosa	\$6,098,012	\$9,726	83	\$6,110,474	\$9,746	84
154 School of Dreams Academy	\$2,911,993	\$7,724	139	\$2,911,993	\$7,724	140
155 Sidney Gutierrez Middle School	\$663,431	\$10,700	59	\$663,431	\$10,700	59
156 Silver City	\$23,416,390	\$8,075	127	\$23,576,829	\$8,130	128
157 Socorro	\$12,651,850	\$7,823	133	\$12,748,289	\$7,883	134
158 South Valley Academy	\$5,023,861	\$9,168	101	\$5,023,861	\$9,168	104
159 South Valley Preparatory School	\$1,219,958	\$7,948	131	\$1,219,958	\$7,948	133
160 Southwest Intermediate Learning Center	\$993,238	\$8,868	109	\$993,654	\$8,872	110
161 Southwest Primary Learning Center	\$863,420	\$8,223	123	\$864,024	\$8,229	127
162 Southwest Secondary Learning Center	\$2,547,263	\$9,630	86	\$2,551,729	\$9,647	87
163 Springer	\$2,262,424	\$12,728	26	\$2,266,930	\$12,753	27
164 SW Aeronautics, Mathematics and Science Academy	\$2,223,540	\$7,998	129	\$2,226,748	\$8,010	132
165 Taos	\$18,671,703	\$7,811	134	\$18,816,025	\$7,871	135
166 Taos Academy	\$2,254,482	\$11,106	50	\$2,254,482	\$11,106	53
167 Taos Integrated School of the Arts	\$1,135,605	\$6,622	180	\$1,135,605	\$6,622	180
168 Taos International School	\$1,334,476	\$14,746	14	\$1,334,476	\$14,746	16



APPENDIX H: FY16 SCHOOL DISTRICT AND CHARTER SCHOOL PROGRAM COST AND REVENUE PER FUNDED MEM

	SCHOOL DISTRICT OR CHARTER SCHOOL	PROGRAM COST	PROGRAM COST PER MEM	PROGRAM COST PER MEM RANK	PROGRAM COST + 25% OF IMPACT AID, FOREST RESERVE, AND LOCAL TAXES	REVENUE PER MEM	REVENUE PER MEM RANK
169	Taos Municipal Charter School	\$1,515,432	\$7,115	169	\$1,515,432	\$7,115	170
170	Tatum	\$3,831,724	\$10,137	72	\$3,843,083	\$10,167	73
171	Technology Leadership	\$971,075	\$12,292	29	\$971,075	\$12,292	30
172	Texico	\$5,165,744	\$9,229	98	\$5,175,216	\$9,246	100
173	The Great Academy	\$2,303,020	\$10,564	61	\$2,303,020	\$10,564	62
174	Tierra Adentro	\$2,642,082	\$11,315	45	\$2,642,082	\$11,315	46
175	Tierra Encantada Charter School	\$2,642,998	\$9,917	78	\$2,642,998	\$9,917	80
176	Truth or Consequences	\$11,036,895	\$8,384	117	\$11,147,529	\$8,468	119
177	Tucumcari	\$8,343,049	\$8,817	110	\$8,355,697	\$8,830	111
178	Tularosa	\$7,955,845	\$8,655	112	\$8,072,041	\$8,781	112
179	Turquoise Trail Elementary	\$3,305,734	\$7,155	168	\$3,305,734	\$7,155	168
180	Twenty-First Century Charter	\$1,889,465	\$7,513	149	\$1,889,465	\$7,513	150
181	Uplift Community School	\$1,274,435	\$7,519	147	\$1,274,435	\$7,519	147
182	Vaughn	\$1,661,599	\$19,722	7	\$1,668,163	\$19,800	8
183	Vista Grande High School	\$1,126,993	\$13,337	22	\$1,126,993	\$13,337	23
184	Wagon Mound	\$1,439,175	\$21,972	3	\$1,445,300	\$22,066	4
185	Walatowa Charter High School	\$714,452	\$12,213	30	\$1,372,926	\$23,469	3
186	West Las Vegas	\$13,089,251	\$9,129	104	\$13,135,371	\$9,162	105
187	William W. & Josephine Dorn Charter Comm School	\$532,567	\$9,182	99	\$532,567	\$9,182	102
188	Zuni	\$10,804,648	\$8,397	115	\$12,339,371	\$9,590	90
189	STATEWIDE	\$2,560,699,284	\$7,714		\$2,586,557,181	\$7,792	

Data Source: Final FY16 Funded Run, PED Statbook, compiled by LESG

Note: For charter schools receiving Impact Aid in FY16, 100 percent of Impact Aid revenue is included because no credit was taken for charter school Impact Aid receipts.