



# Public School Capital Funding and Impact Aid

Presentation to  
the Public School Capital Outlay Oversight Task Force  
(Revised Version of the Regional Presentation)

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October 11, 2019



# Constitutional Requirements

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- New Mexico's Constitution requires a "uniform" and "sufficient" public education system (Article XII, Section 1).
- The district court ruled in the *Zuni* case (1999) that the state's capital outlay system violated this standard.



# System of Public School Capital Funding

- New Mexico has a system of funding public school buildings.
- Based on adequacy standards initiated in 1999-2000.
  - Minimum space and performance requirements.
  - Initial focus was classrooms.
- Schools ranked annually by weighted facility condition index; districts maintain data validated by PSFA.
  - FCI: cost of repair divided by replacement cost.
- PSCOC uses a rule of thumb to replace rather than repair if FCI > 60 percent.
- Programs in addition to standards-based programs have been added over two decades (See sidebar).
  - New programs may duplicate and divert focus from core standard mission.

## PSCOC Program Expansions

- Facilities Master Plans (2003)
- Standards-Based Projects (2004)
- Lease Assistance (2005)
- Broadband Deficiencies (2014)
- Special Schools (2012)
- Systems-Based Projects (2017)
- School Security (2018)
- Prekindergarten Classrooms (2019)
- Teacher Housing and Outside-of-Adequacy (baseball fields, locker rooms, etc.) (2019)



Source: Capital Outlay Funding for Public Schools, Presentation of PSFA  
Director Jonathan Chamblin to LFC on July 11, 2019

# System of Public School Capital Funding

- Building standards evolved over time.
  - Initial focus on classrooms.
- Eligible and ineligible PSFA projects are displayed on the right.
- FY20 Outside of Adequacy funding requests included projects currently defined within the adequacy standards.

Spaces Defined in the Standards, eligible for funding	Spaces <u>Not</u> Defined in the Standards, eligible for funding	Spaces Typically Ineligible for Funding
General use classrooms	Special education classrooms (gifted, b, and c-level)	Athletics Sport Facilities (Stadiums, swimming pools, baseball and softball fields, soccer fields, tennis courts)
Science classrooms	Special education pullout spaces	
Special education classrooms (d-level)	OT / PT spaces	
Art classrooms	Cultural and language classrooms	School Support Facilities (Bus compounds and garages, school board offices, equipment and tool sheds, district administration offices)
Career education classrooms	ROTC spaces	
Computer classrooms	Special program music classrooms	
Physical education (gym, locker rooms, office, storage)	Office spaces for additional counselors, therapists, etc	
Library spaces (book stacks, office, storage)	Security spaces (SRO office and secure storage)	Performing Arts Facilities (Auditoriums, stages)
Food service spaces (serving, dining, kitchen)	Technology infrastructure spaces	Non-School Facilities (School-based health centers, recreation centers, senior citizen centers)
Administration spaces	Teacher / Team collaboration spaces	
Student health spaces	Family and community sciences classrooms	
Teacher workroom	Specialized labs for robotics, maker spaces, etc	
Parent room	Mock courtrooms	
	Daycare	
	Alternate PE spaces	
	Maintenance shops	
	Teacher housing	



# State and Local Funding Formula

- Initial formula based on property tax capacity per student.
  - Minimum state aid 10 percent; maximum, Zuni, 100 percent.
  - Gallup, Deming, Hobbs, Roswell, and Clovis received 65 to 80 percent of their capital funding from the state.
- The formula was modified in 2018 to reduce aid to districts with a significant tax base.
  - Results in less funding allocated to projects in districts with high property wealth.
  - Formula changes allow for better targeting to districts with low property wealth.

Laws 2018, Chp. 66 (SB 30)				
Local and State Match Changes				
	Current Law		Phase 2	
	FY19		FY24	
District	Local	State	Local	State
Alamogordo	38%	62%	51%	49%
Albuquerque	45%	55%	92%	8%
Bernalillo	59%	41%	94%	6%
Central	38%	62%	48%	52%
Deming	31%	69%	43%	57%
Gadsden	16%	84%	30%	70%
Gallup	20%	80%	21%	79%
Grants	23%	77%	30%	70%
Hobbs	42%	58%	84%	16%
Las Cruces	36%	64%	71%	29%
Lordsburg	78%	22%	74%	26%
Los Alamos	53%	47%	92%	8%
Raton	54%	46%	58%	42%
Rio Rancho	33%	67%	76%	24%
Roy	54%	46%	14%	86%
Santa Fe	90%	10%	94%	6%

Source: PSFA

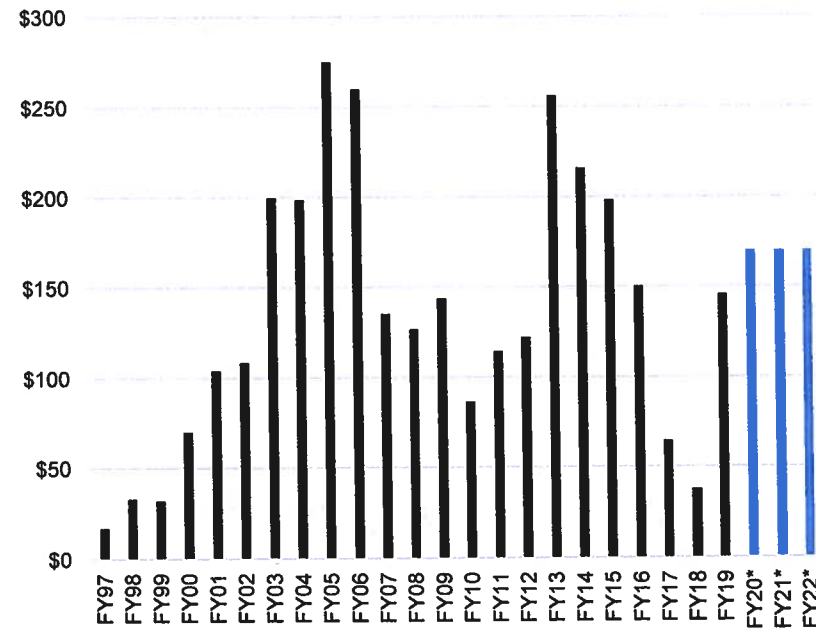




# State Funding

- In 1997, the state spent only \$10 million on school buildings.
- State earmarked severance tax revenues to severance tax bonding to fund school construction (sponge bonds).
- State has spent \$2.5 billion in the last 20 years.
  - Standards-based awards decreased sharply in FY17 through FY19.
  - Short to mid-term funding outlook is significantly higher for FY20 to FY22.

PSCOC Standards-Based Awards  
(in millions)

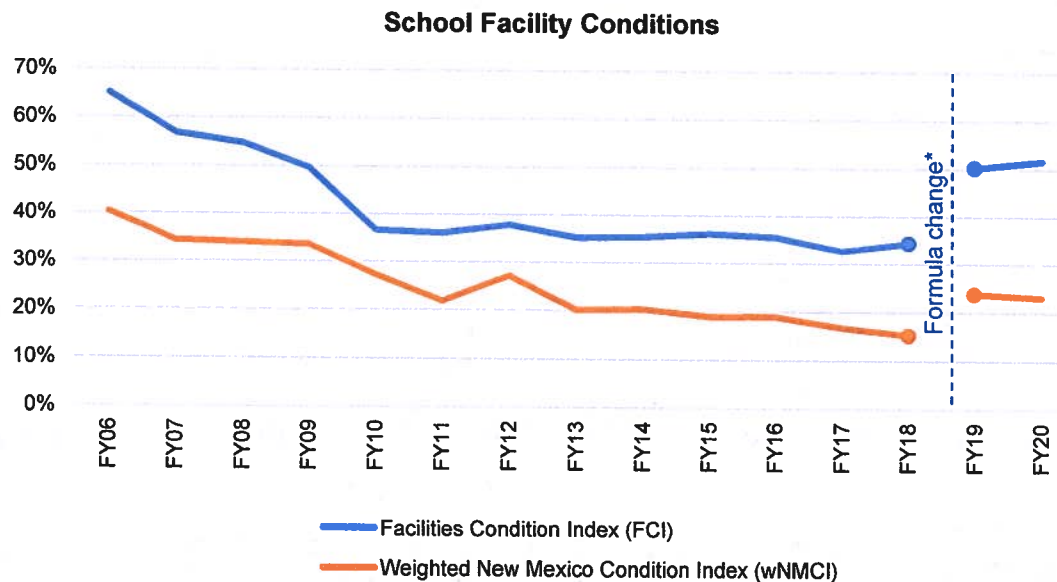


\*Estimated award scenarios  
Source: PSFA



# State Building Conditions

- Building conditions have improved dramatically; before standards program, FCI was 70 percent and fell to 35 percent.
- Public School Facilities Authority (PSFA) maintains an expert staff of approximately 50 FTE to administer this program; the annual budget is about \$5 million.



\*In FY19, PSFA changed the methodology for calculating the wNMCI and FCI. Formulas for building degradation changed to match industry standards. Increased values do not reflect actual rapid deterioration of facility conditions.  
Source: PSFA



# Facility Condition Index (FCI)

Aug. 52%

- Impact Aid districts report they significantly need to “catch up” and the Facility Condition Index (FCI) is an incomplete indicator.
- PSCOC will schedule testimony with Impact Aid districts on this issue.

District	FCI: FY19
Alamogordo	61.5%
Albuquerque	54.0%
Animas	58.5%
Artesia	54.4%
Aztec	53.8%
Belen	56.2%
Bernalillo	40.8%
Bloomfield	62.7%
Capitan	59.8%
Carlsbad	55.0%
Carrizozo	64.8%
Central	53.1%
Chama Valley	52.6%
Cimarron	50.2%
Clayton	73.7%
Cloudcroft	50.0%
Clovis	51.1%
Cobre	49.1%
Corona	62.7%
Cuba	40.7%
Deming	36.8%
Des Moines	63.5%
Dexter	53.3%
Dora	52.3%
Dulce	40.6%
Elida	51.2%
Espanola	55.1%
Estancia	44.8%
Eunice	51.1%
Farmington	46.5%

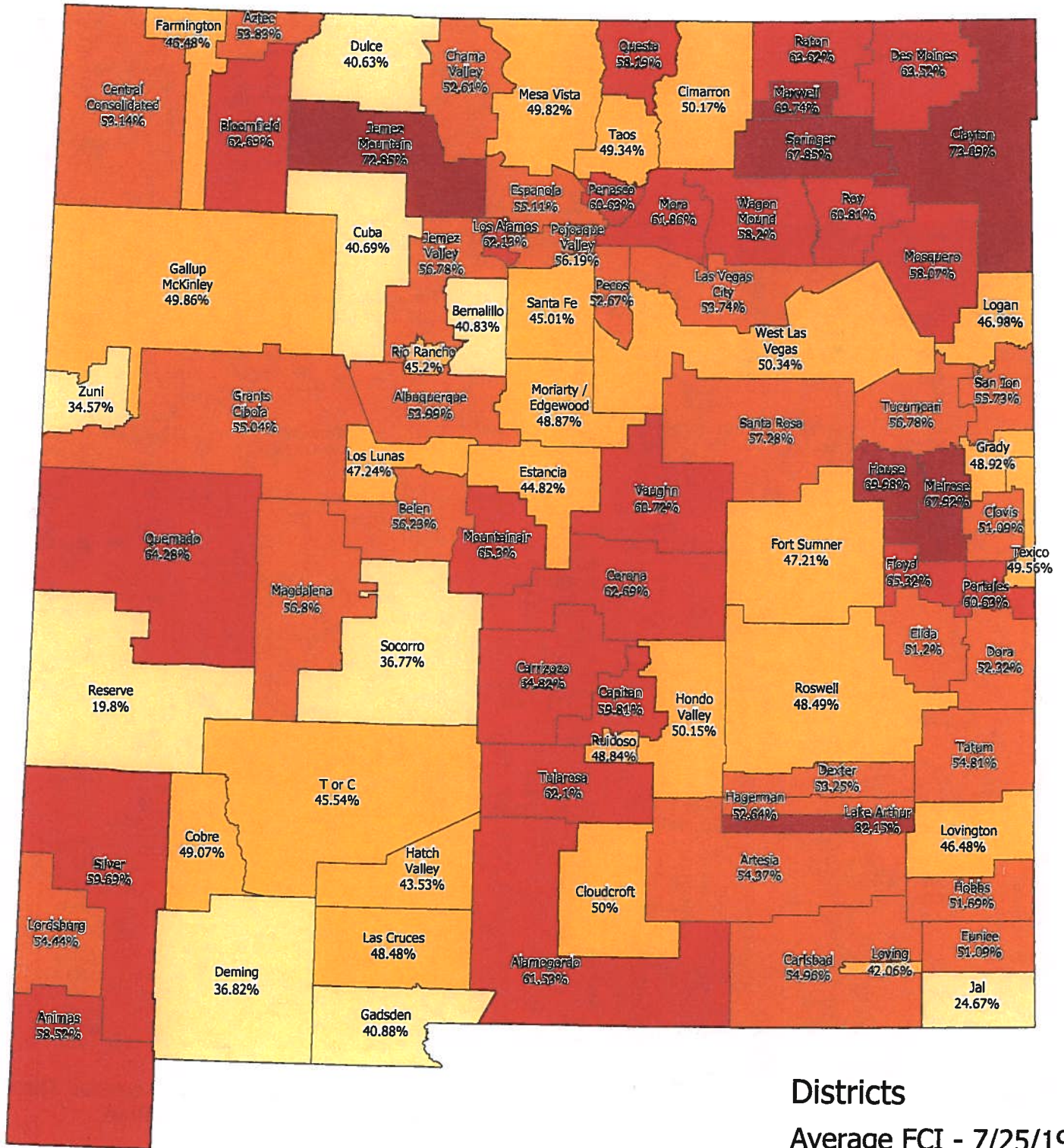
District	FCI: FY19
Floyd	65.3%
Fort Sumner	47.2%
Gadsden	40.9%
Gallup McKinley	49.9%
Grady	48.9%
Grants Cibola	55.0%
Hagerman	52.6%
Hatch Valley	43.5%
Hobbs	51.7%
Hondo Valley	50.2%
House	70.0%
Jal	24.7%
Jemez Mountain	72.9%
Jemez Valley	56.8%
Lake Arthur	82.2%
Las Cruces	48.5%
Las Vegas City	53.7%
Logan	47.0%
Lordsburg	54.4%
Los Alamos	62.1%
Los Lunas	47.2%
Loving	42.1%
Lovington	46.5%
Magdalena	56.8%
Maxwell	69.7%
Melrose	67.9%
Mesa Vista	49.8%
Mora	61.9%
Moriarty	48.9%
Mosquero	58.1%

District	FCI: FY19
Mountainair	65.3%
Pecos	52.7%
Penasco	60.6%
Pojoaque	56.2%
Portales	60.6%
Quemado	64.3%
Questa	58.2%
Raton	63.6%
Reserve	19.8%
Rio Rancho	45.2%
Roswell	48.5%
Roy	60.8%
Ruidoso	48.8%
San Jon	55.7%
Santa Fe	45.0%
Santa Rosa	57.3%
Silver	59.7%
Socorro	36.8%
Springer	67.9%
T or C	45.5%
Taos	49.3%
Tatum	54.8%
Texico	49.6%
Tucumcari	56.8%
Tularosa	62.1%
Vaughn	60.7%
Wagon Mound	58.2%
West Las Vegas	50.3%
Zuni	34.6%
Statewide	52.3%





# District Average FCI as of 7/25/19



Statewide FCI Average - 52.27%

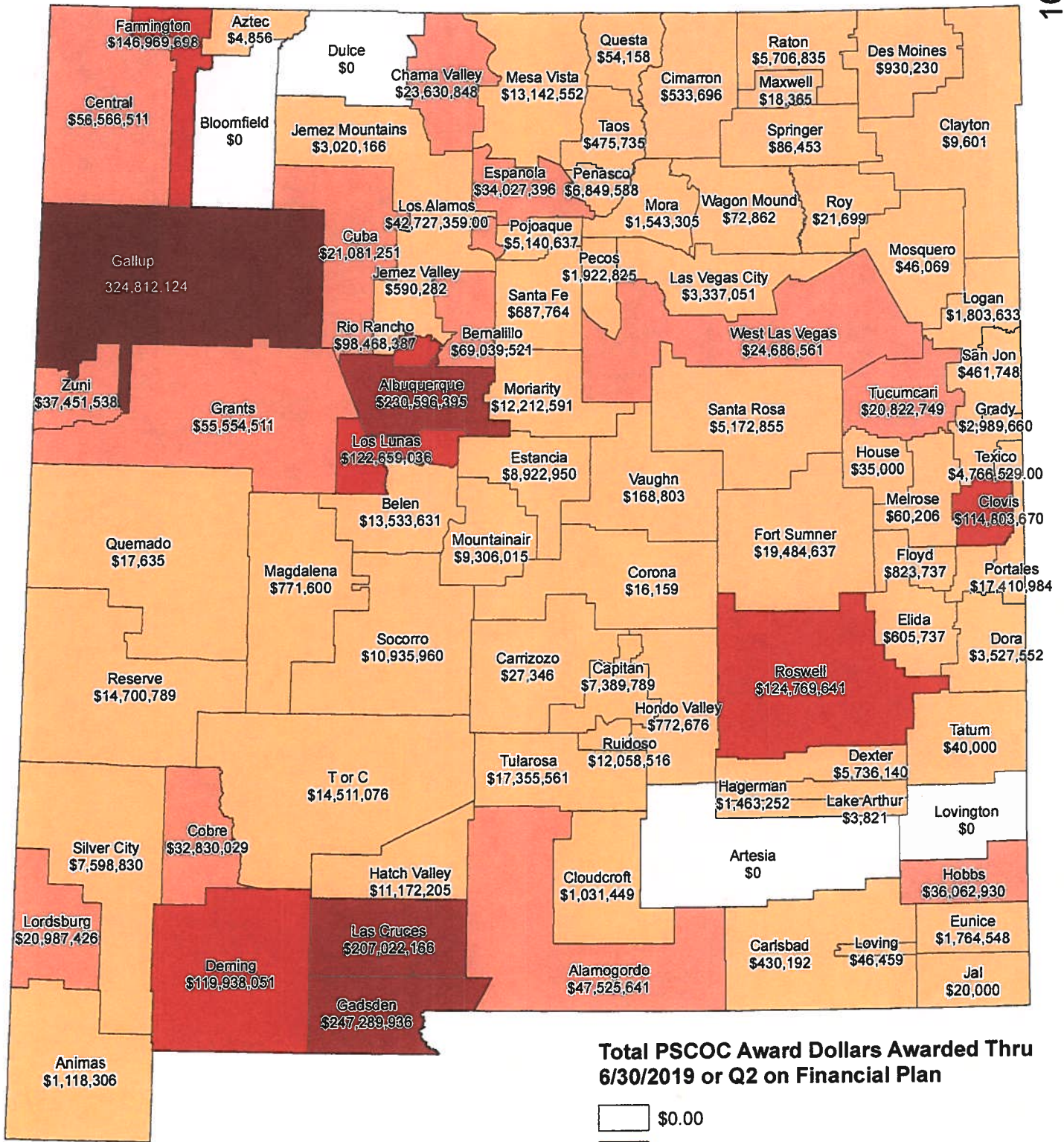
### Districts

### Average FCI - 7/25/19

- ≤ 40.88%
- ≤ 50.34%
- ≤ 57.28%
- ≤ 65.32%
- ≤ 82.15%



# Total PSCOC Dollars Awarded



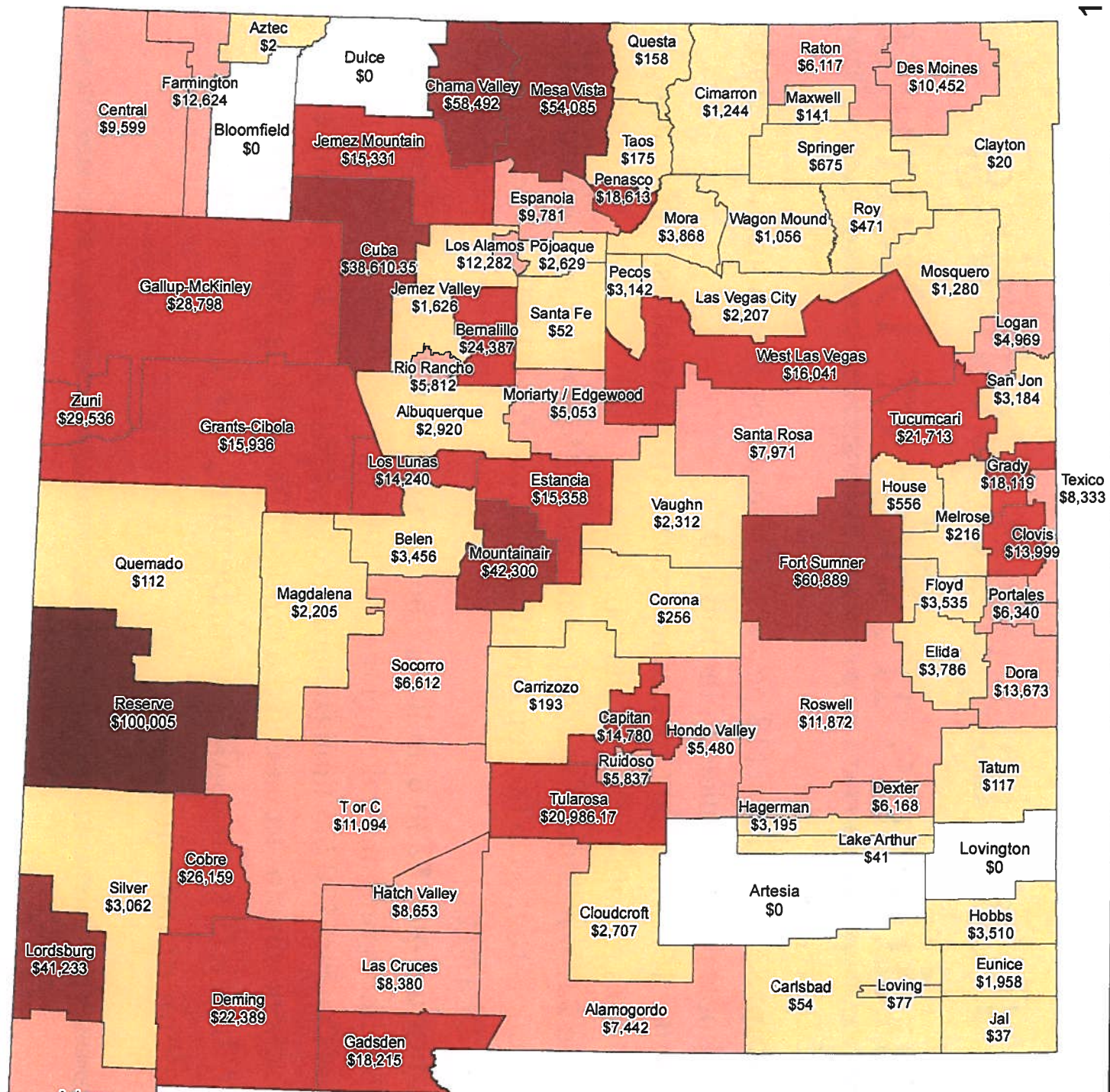
State Total PSCOC Dollars Awarded  
\$2,529,874,932

## Total PSCOC Award Dollars Awarded Thru 6/30/2019 or Q2 on Financial Plan

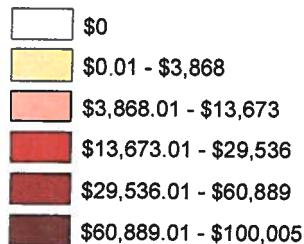
- \$0.00
- \$0.01 - \$19,484,637.00
- \$19,484,637.01 - \$69,039,521.00
- \$69,039,521.01 - \$146,969,698.00
- \$146,969,698.01 - \$247,289,936.00
- \$247,289,936.01 - \$324,512,124.00



# Total PSCOC Dollars Awarded Per Student



**Total PSCOC Award Dollars Awarded - Average Per Student (Includes Pre K Enrollment)**



Estimated cost per student calculated using total PSCOC dollars awarded per district divided by the 40th day MEM count from the 2018/2019 school year.

# Funding and Building Conditions in Select Districts

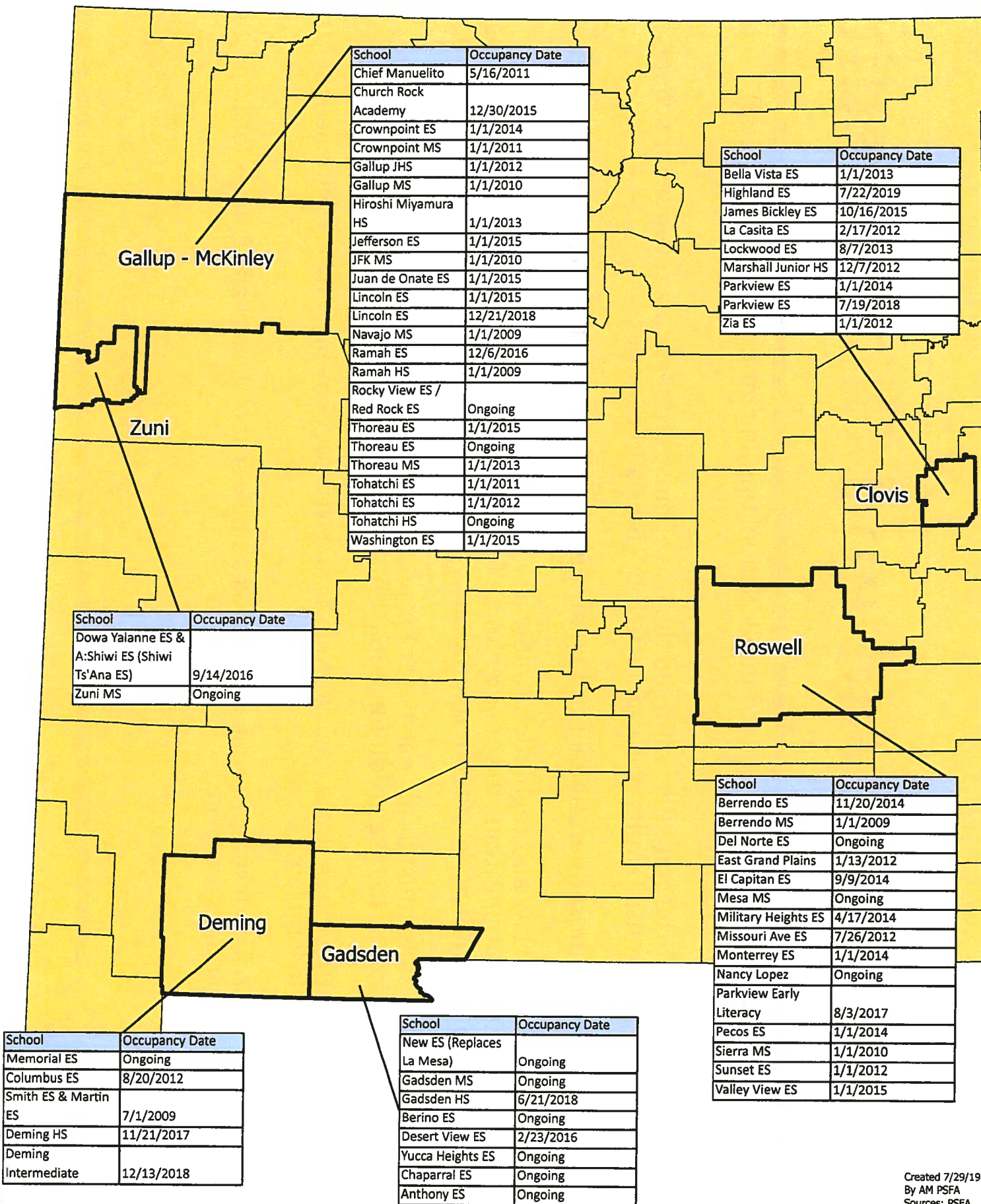
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- Plaintiff Districts:
  - **Gallup:** \$324.8 million (13 percent of awards) or \$29 thousand per student; 5 schools remain ranked in the top 100.
  - **Grants:** \$55.6 million (2 percent of awards) or \$16 thousand per student; 2 schools remain ranked in the top 100.
  - **Zuni:** \$37.4 million (1 percent of awards) or \$29 thousand per student; 0 schools ranked in the top 100 (Zuni MS, award in 18-19, rank 67).
- Largest Districts:
  - **Albuquerque:** \$230.6 million (9 percent of awards) or \$2,920 per student; 36 schools remain ranked in the top 100.
  - **Las Cruces:** \$207 million (8 percent of awards) or \$8,380 per student; 1 school remains ranked in the top 100 (Desert Hills ES, award 18-19, rank 51).
- Other districts such as Gadsden, Deming, Clovis and Roswell have mostly new elementary schools.





# PSCOC Standards Based Awards and Occupancy Date 2005-2019





# Impact Aid and SEG Credit

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- In 1974, the state equalized public school funding for current (non-capital) operations.
- In 1981 the state discontinued the use of most property tax revenue for school operations; 8 mills was reallocated to cities and counties.
- Today, most operational funding for public education is raised at the state level.
- Federal law and regulations allow a state with an equalized system of funding current operations to consider some federal Impact Aid receipts when allocating state funding for current operations.
- The state must apply each year for permission from the U.S Department of Education to take credit for Impact Aid.
  - Only three states - Alaska, Kansas and New Mexico - meet this requirement of federal law.
  - A fourth state, Hawaii, operates as a single school district and applies for Impact Aid at the state level.



Source: The Importance of Equalized Public School Operational Funding, Presentation to LESC, Senior Fiscal Analyst-Joseph Simon, July 25, 2019; Overview of Impact Aid, Presentation to LESC, Senior Fiscal Analyst- Joseph Simon, July 25, 2019

# Impact Aid and SEG Credit (continued)

- With the initial school funding formula, the state took credit for 95 percent of most remaining school operating revenue: 0.5 mill levy, operational Impact Aid, and federal forest reserve.
  - 1974-1999: 95 percent credit.
- In 1999, New Mexico reduced the SEG credit to 75 percent (25 percent uncredited amount is about \$21 million from Impact Aid, \$6 million from 0.5 mill, and \$1 million from federal forest reserve).
  - 2000-2005: 75 percent credit and 20 percent restricted to capital outlay.
  - 2006-present: 75 percent credit (according to PED staff, New Mexico was unable to restrict Impact Aid to capital outlay)
- Additionally, other federal and local revenue is excluded from the SEG credit, including Impact Aid restricted for Indian education, special education, and construction (about \$19 million); DOE funds for Los Alamos district (\$8 million); and PILT revenue related to industrial revenue bonds for some wind projects or other local revenue (\$5 million).



Source: The Importance of Equalized Public School Operational Funding. Presentation to LESC, Senior Fiscal Analyst-Joseph Simon, July 25, 2019; Overview of Impact Aid, Presentation to LESC, Senior Fiscal Analyst- Joseph Simon, July 25, 2019

# 2019 Impact Aid Legislation

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- Multiple bills introduced in 2019 would have phased out or eliminated the Impact Aid credit.
  - This would result in significant differences in per pupil operational fund revenues for some districts.
- Some districts and legislators have advocated for similar treatment of 0.5 mill levy and forest reserve payments, further increasing disparities due to differences in local capacity to generate revenues.



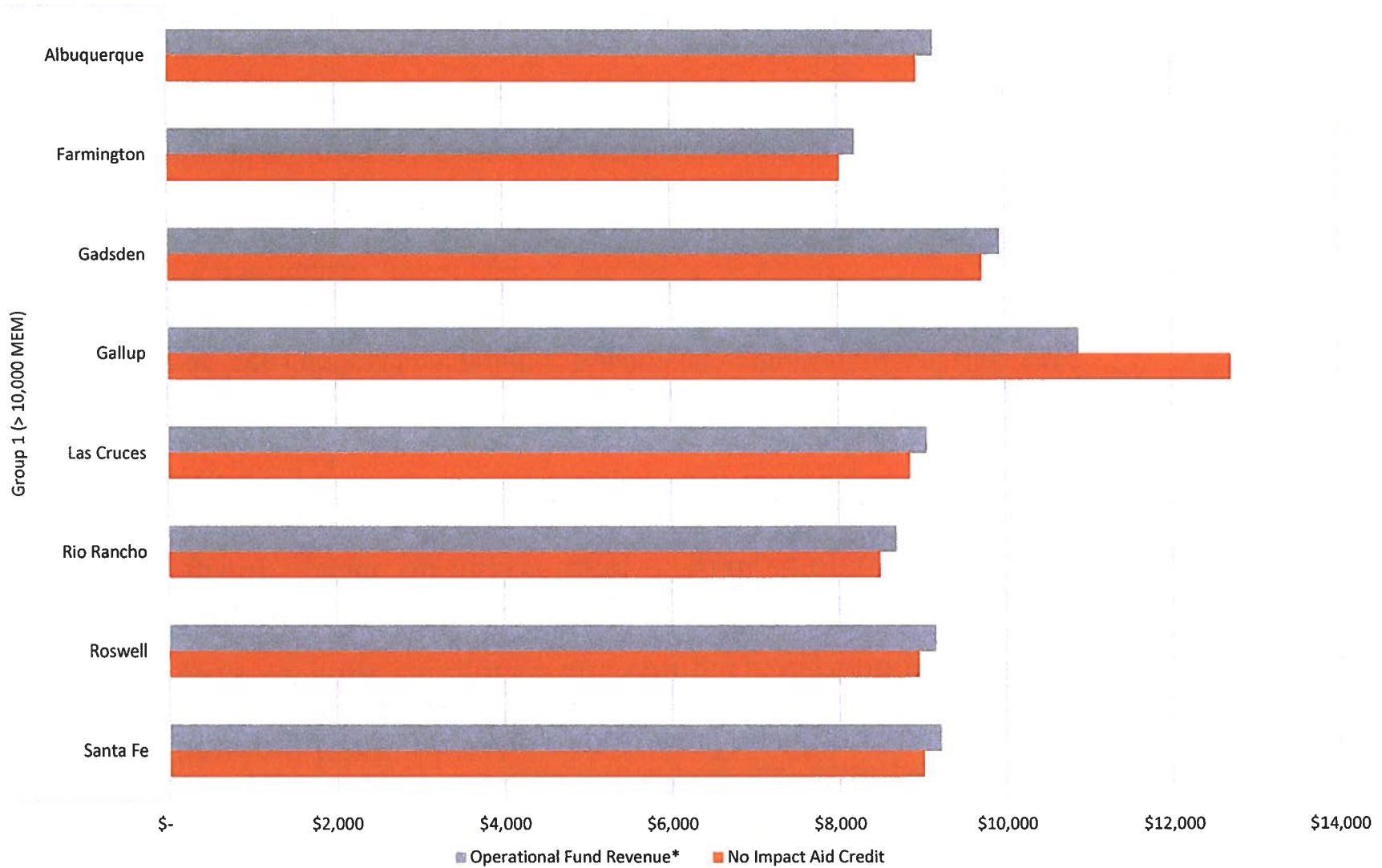
# Method of Analysis

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- The following slides show the operational fiscal impact of eliminating the Impact Aid Credit, which were adjusted based on concerns at the regional meetings about the incomplete revenue categories and comparison of only select districts.
- LESC and LFC staff compiled information on all revenues and organized data into school groups based on PED categories to develop the following data charts.
  - Staff presented the methods and analysis at a technical meeting organized by the House Majority Office.
  - The revenue analysis only includes actual revenues received by a school district. Some school districts do not bond to full capacity, meaning these districts could potentially access additional funds (see Public School Bonding Indebtedness Percentages on slide 35).
  - This also means any donated assets (such as the donation of Rio Rancho High School in the 1990s) are not included.
    - PED and PSFA staff do not track information on private building donations.
  - Staff will continue to incorporate participant feedback into the analysis and provide additional data visualization to holistically present multiple perspectives of the information.



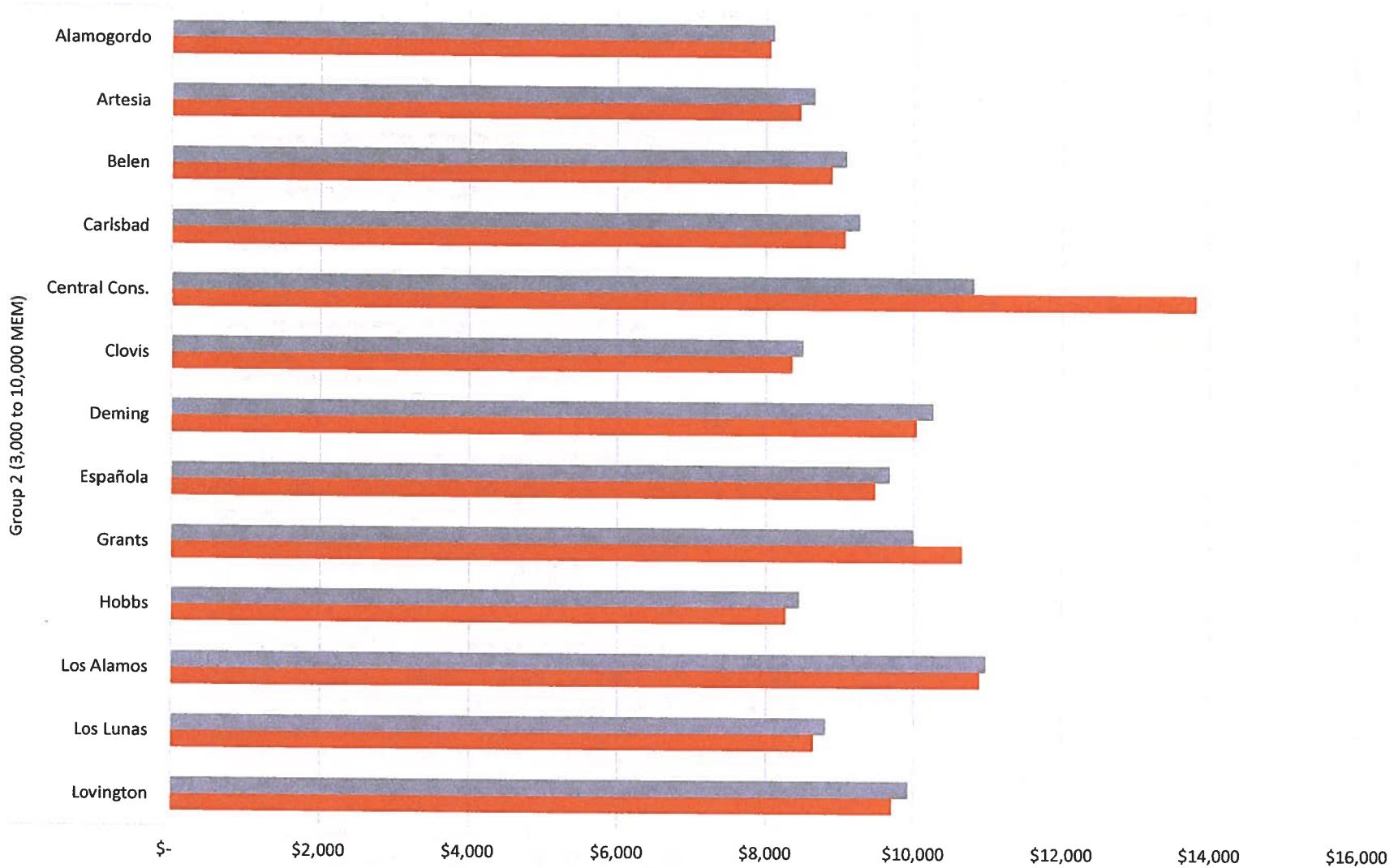
## FY20 Estimated Operational Fund Revenue per Student



\*Estimated operational fund revenue includes FY20 preliminary state equalization guarantee distributions, FY19 credited federal and local revenue, and a three-year average of all other actual operating revenue sources between FY16 and FY18 (such as revenue)  
 Note: Scale adjusted for school size classifications



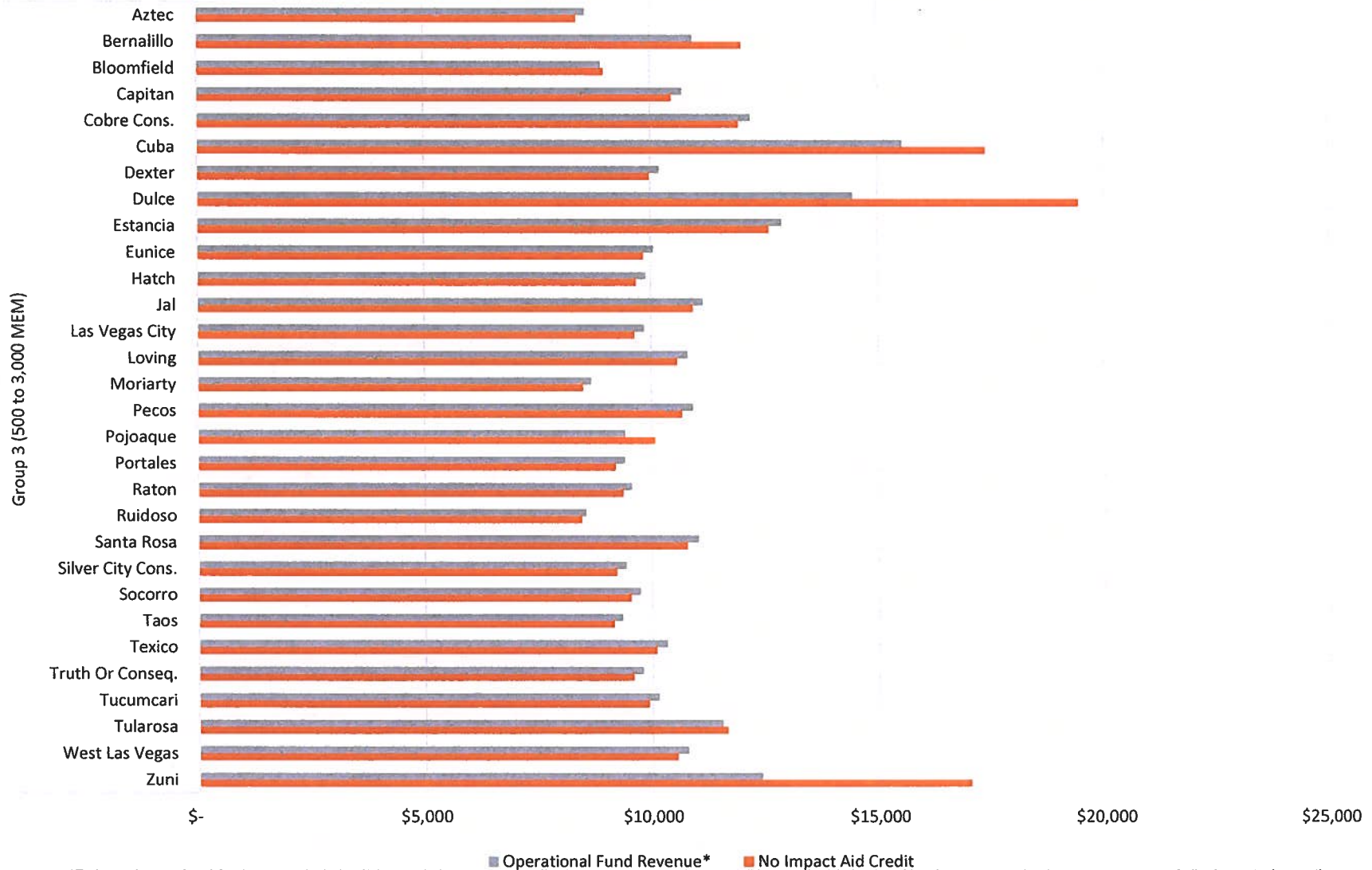
## FY20 Estimated Operational Fund Revenue



■ Operational Fund Revenue\*    ■ No Impact Aid Credit

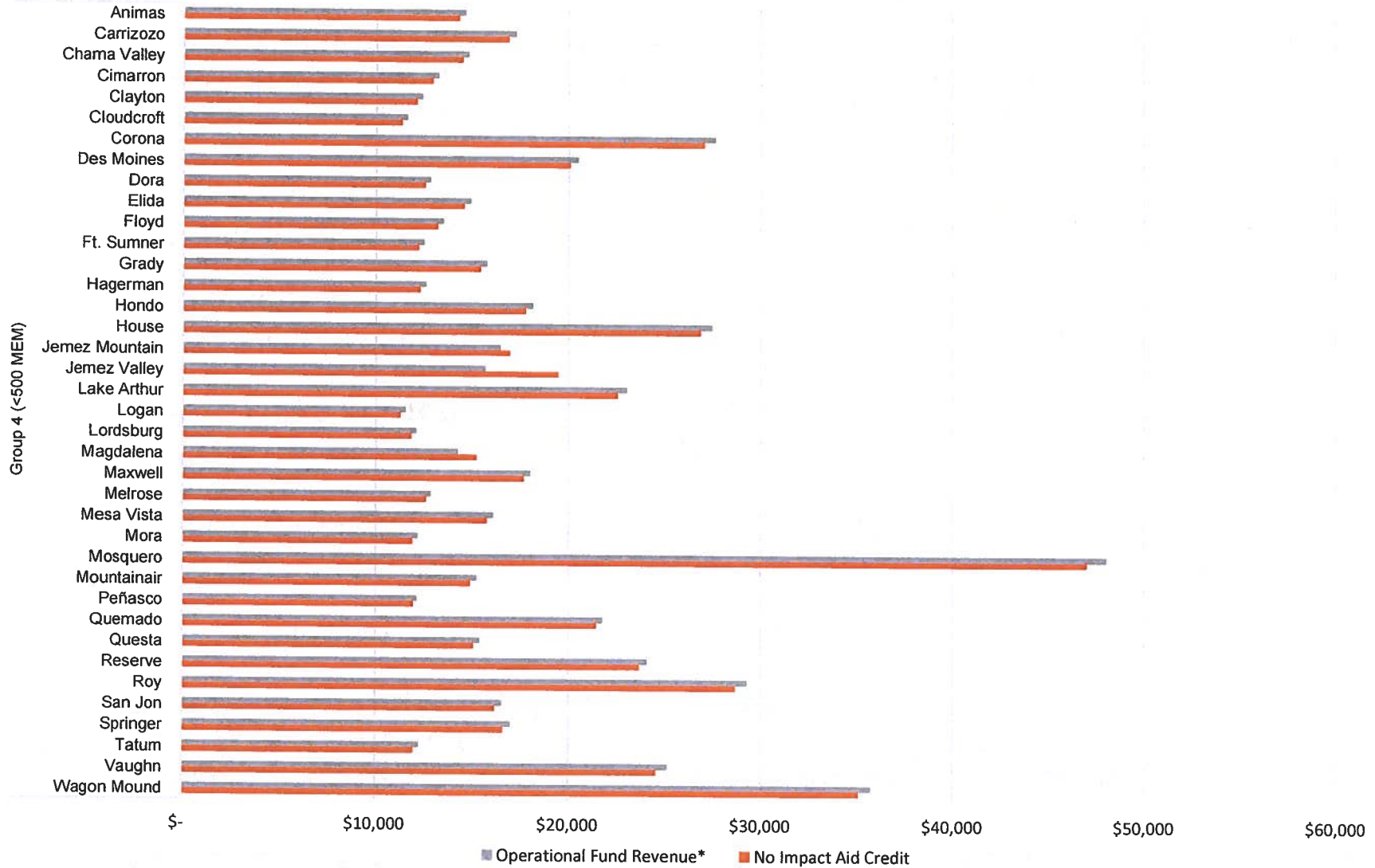
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 Note: Scale adjusted for school size classifications

# 2019 Legislation (continued)

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- SB280 (capital outlay bill) appropriated \$10 million in PSCOC revenue for teacherages in Impact Aid districts; PSFA awarded:
  - \$6.5 million to Gallup, \$2.7 million to Zuni, \$0.7 million to Central.
- SB280 also authorized \$24 million in general fund revenue for projects in Impact Aid districts that would “fall outside the adequacy standards.”
  - PSFA invited 20 Impact Aid districts that receive Impact Aid for Native American students to submit requests.
  - PSFA received final application requests from 17 school districts for 48 projects.
  - PSFA made preliminary recommendations for PSCOC consideration on October 18, 2019.
  - Concerns exist about funding projects that are within adequacy given statutory language; however, PSCOC could consider retroactively updating buildings due to the evolution of the adequacy standards.





**PSCOC 2019-2020 OUTSIDE OF ADEQUACY APPROPRIATION APPLICATIONS**

A	B	C	D	E	F	G	H	I	J		
District	School	Priority	Project Description Per Application	Additional Notes	Current Project Status *	FMP Notes	Total Estimated Project Cost	Local Funds District is Willing to Supplement to a PSCOC Award	Local Funds as a Percent of Total		
1	Bernalillo	Bernalillo HS	1	Baseball and Softball Field Renovations	District would like to replace the grass fields with artificial turf. Estimate is based on a project completed at Santa Domingo. No improvements to discounts, fencing, etc. are needed.	Not Started	-	\$ 1,000,000	\$ -	0%	1
2	Bernalillo	Cochiti ES/MS	2	Teacher Housing	District would like to construct 4-6 new units, 1,000-1,200 SF with 2/3 bedrooms, to be located adjacent to existing 9 teacherages. Would probably build permanent townhome type structures, but would be open to pre-fab units. District will continue to maintain existing 1966 units.	Not Started	-	\$ 1,250,000	\$ -	0%	2
3	Bernalillo	Bernalillo HS	3	Stadium (Restrooms, ticket booth, concessions)	District would like to construct a new 1,500 SF structure to contain restrooms, ticket booth, and concessions stand. Will locate where existing concessions stand sits, on the south side of the stadium. The existing concessions stand is in poor condition, a shed is used for the ticket office, and portable restrooms are used.	Not Started	-	\$ 1,000,000	\$ -	0%	3
<b>Bernalillo Total</b>											
4	Bloomfield	District-wide	1	Teacher Housing	Brand new housing; will renovate a building they are purchasing on Main St (within walking distance to schools). Dorm-style living for 12 with 12 bedrooms and community style kitchen, dining, living spaces, and 3 bathrooms - 1 large for the men, 1 large for the women and 1 additional bedroom.	In Design	-	\$ 430,000	\$ 45,000	10%	4
5	Bloomfield	Naaba Ani ES	2	Security Vestibule	Will modify the front entry; will repurpose a classroom for the office vestibule which will allow visitors to be buzzed into the main building. Will relocate a classroom (currently a 6th grade class) and the nurse, based on the POMS recommendation for the vestibule.	In Design	Listed as Priority 1 District-wide Need	\$ 300,000	\$ 30,000	10%	5
6	Bloomfield	Bloomfield HS	3	Soccer Field	Repurpose current field (old softball field). HS students have to travel to a different location to practice and play. Field is located behind HS; approximately a football field width away from the building. Will need grass, fence, bleachers, retaining wall work (structure near it), lights, sidewalk access. Local community business partners have helped with the demo (which is complete). Currently designing irrigation system and layout of field. Will be primarily used by schools, however, Bloomfield is a small community and alot of fields are used by community and other sports entities.	In Design	-	\$ 250,000	\$ 25,000	10%	6
<b>Bloomfield Total</b>											
7	Central	Eva B. Stokely ES	1	HVAC Replacement	Complete replacement of the heating and cooling systems in the existing school. The existing cooling system will be replaced with chilled (refrigerated) air. The existing boiler and hotwater hydronic pumps would be replaced with a new boiler and pumps.	In Design	-	\$ 4,000,000	\$ -	0%	7
8	Central	Mesa Heights Subdivision	2	Teacher Housing	Construction of 30 housing units on district owned land immediately east of Mesa Elementary school in Shiprock. The district would like to build permanent construction for a mix of 2 and 3 bedroom units. The district would update and use the design from other recent teacher housing projects completed within the district.	In Design	Listed as Priority 6	\$ 6,000,000	\$ -	0%	8
9	Central	Shiprock Schools Irrigation Supply	3	Offsite Utilities/Infrastructure	New irrigation water treatment and pumping station on district-owned land west of Eva B Stokely, to serve multiple school sites on the west side of the San Juan River in Shiprock, including Eva B Stokely, Career Prep High School, Shiprock High School, Tse Bit Ai Middle School, and Nizhooni Elementary School. The water supply system will provide irrigation water to playfields on these campuses. Existing irrigation surface ditch was abandoned as the water infrastructure was upgraded throughout the region.	Not Started	-	\$ 500,000	\$ -	0%	9
<b>Central Total</b>											
10	Cuba	Cuba ES	1	Cultural and Language Classrooms for Navajo and Spanish Bilingual	2 classrooms: 1 Navajo/bilingual, one Spanish/bilingual. Addition to the building, sqft not yet known and no exact location determined as of yet.	Not Started	FMP shows classroom with no activity but assigned FTE. It appears to be a pull-out.	\$ 900,000	\$ 90,000	10%	10
11	Cuba	Cuba MS	2	HVAC Replacement - Upgrade/replace HVAC in gym to provide refrigerated air	Current units are only for heat; there is no cooling. Would like to upgrade with chilled air preferred. Only for gym and cafeteria (same wing). Main school building currently has HVAC.	Not Started	-	\$ 320,000	\$ 32,000	10%	11
12	Cuba	Cuba School District	3	Teacher Housing - Renovate/replace teacher housing units	Building 2 new units and renovate five 2-bedroom units (roof/windows). New design for new units would be considered.	Not Started	Listed as a Need in 2022-23	\$ 1,000,000	\$ 100,000	10%	12
<b>Cuba Total</b>											
13	Dulce	Teacherage	1	Teacher Housing - Remodel 19 units, add 2 units, repair drainage and concrete issues	Renovate existing teacher housing units built in the 1960s and 1980s. Add two new units on district property, to replace 2 units that were recently demolished. Correct improper site drainage around teacher housing units built in 2007-08. All teacher housing units to be renovated or built new are immediately north and west of Dulce Middle and High Schools.	Not Started	FMP states teacherages not included in plan due to lack of PSCOC involvement	\$ 1,570,000	\$ 78,500	5%	13
14	Dulce	Dulce HS	2	Drainage Remediation - engineered berm & french drain	Site work to correct improper drainage around the northwest side of Dulce High School. Existing site drainage flows down the hillside and against the north wall of the building, seeping into the walls and floors and causing heaving under the building. Subsurface water under the building slab is corroding electrical circuits in conduit.	Not Started	-	\$ 250,000	\$ 12,500	5%	14
15	Dulce	District Wide	3	Security Vestibules and fencing	New or upgraded security vestibules at the main entries within the existing ES, MS, and HS school buildings. Renovation would occur within existing square footage. New fencing at existing school sites to improve control of the site perimeter as well as improvements to access control within the sites.	Not Started	Priority 1 bundle of projects	\$ 400,000	\$ 20,000	5%	15
<b>Dulce Total</b>											

1. Refer to the handout for the full list of projects
2. 20 projects within adequacy standards; 10 projects partially within adequacy standards; 18 projects outside of adequacy standards.



# Current Situation: Impact Aid and Capital Equalization Issues

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- Zuni lawsuit persists.
- Some Impact Aid districts have advocated for moving away from a local property tax-based system to fund capital outlay projects.
  - Centralizing local decision making in capital outlay may be difficult with 800 schools and 89 districts and 96 charter schools.



# Select Options for 2020 Session

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- New Mexico could consider the following options to address concerns of plaintiff schools:

## **SB-9 Changes**

- Increase SB-9 state guarantee match and create separate SB-9 funding tier or multiplier for property-poor districts (up to \$25 million)
- Adjust SB-9 formula calculation (change from program units to MEM, reprioritize \$4.5 million minimum guarantee)
- Reprioritize systems and security program funding

## **Facility Uniformity**

- Retroactively update “early standards-based” schools (up to \$25 million)
- Continue targeted appropriations (\$34 million)
- Develop standards for teacherages and other high priority projects

## **Impact Aid Support**

- Provide SEG advances to Impact Aid districts to improve cash flow
- Provide Impact Aid application training to improve collections (\$500 thousand)
- Cover administrative costs of collecting Impact Aid applications (\$2.5 million or 3 percent – consistent with TRD practices)
- Streamline Impact Aid applications (like APS) and receive a federal waiver for student verification during registration
- Broaden authority to allow bonding of uncredited Impact Aid
- Allow flexibility for more public school capital outlay funding



# Select Options for 2020 Session

- Options continued:

## Operational Funding Support

- Provide base operational funding increase for maintenance (up to \$10 million) — *what source?*
- Adjust the at-risk funding formula factor (0.01 increase = \$10 million)
- Reduce or eliminate Impact Aid Credit (up to \$63 million)
- Establish credit for other uncredited local revenues (up to \$9 million of additional revenue) — *PILT, forest reserve, DOE*
- Accelerate the phase 2 local-state match formula adjustment

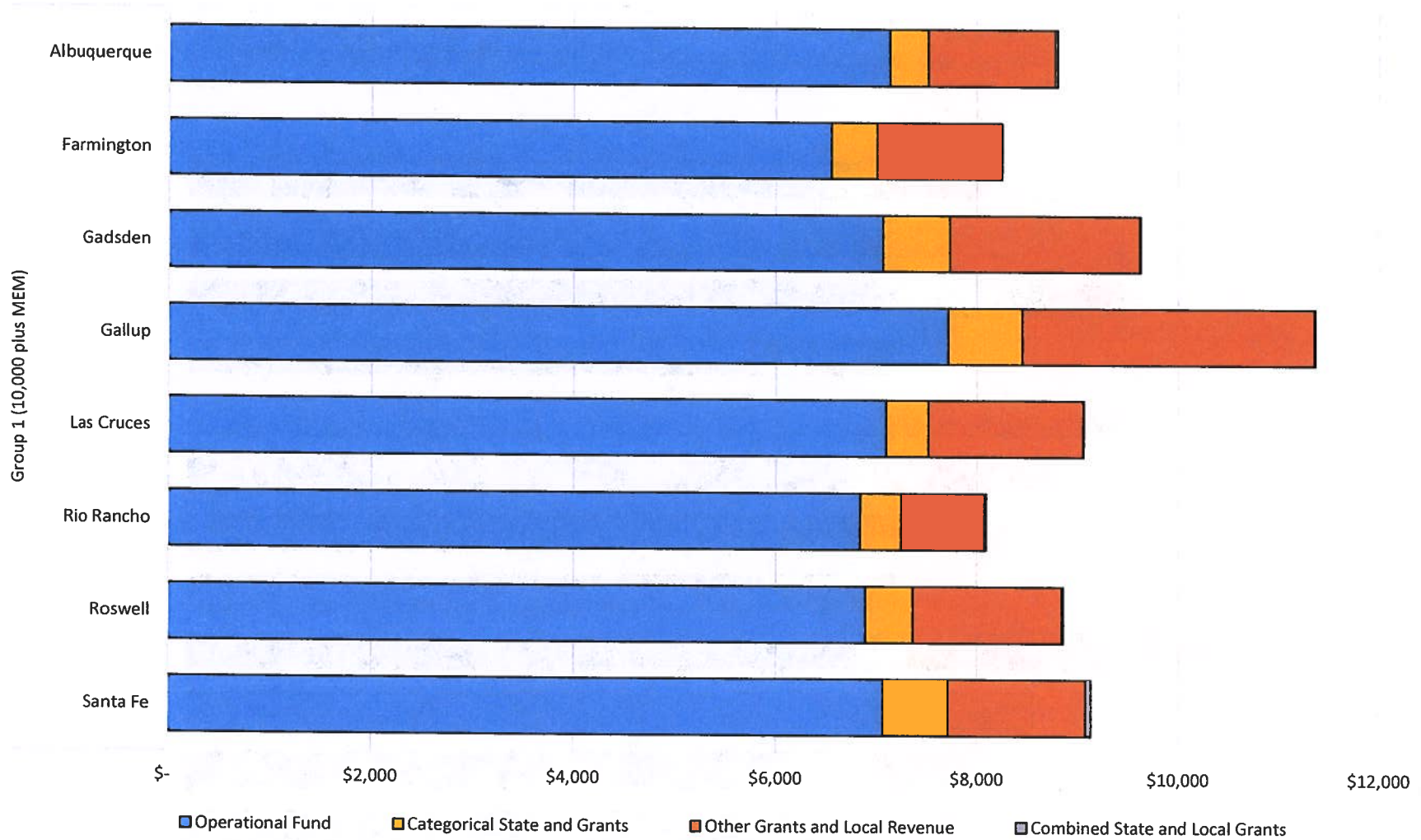
## Non-Formula Adjustments (outliers)

- Support schools with loss of property valuation (CCSD)
  - However, losses are unlikely to occur until after FY22
- Support schools with sharp enrollment decline
- Increase emergency funding (up to \$5 million)
- Streamline administrative processes associated with PSFA-managed projects

**NEXT STEPS:** Legislative staff will continue to analyze and refine select options with key stakeholders.

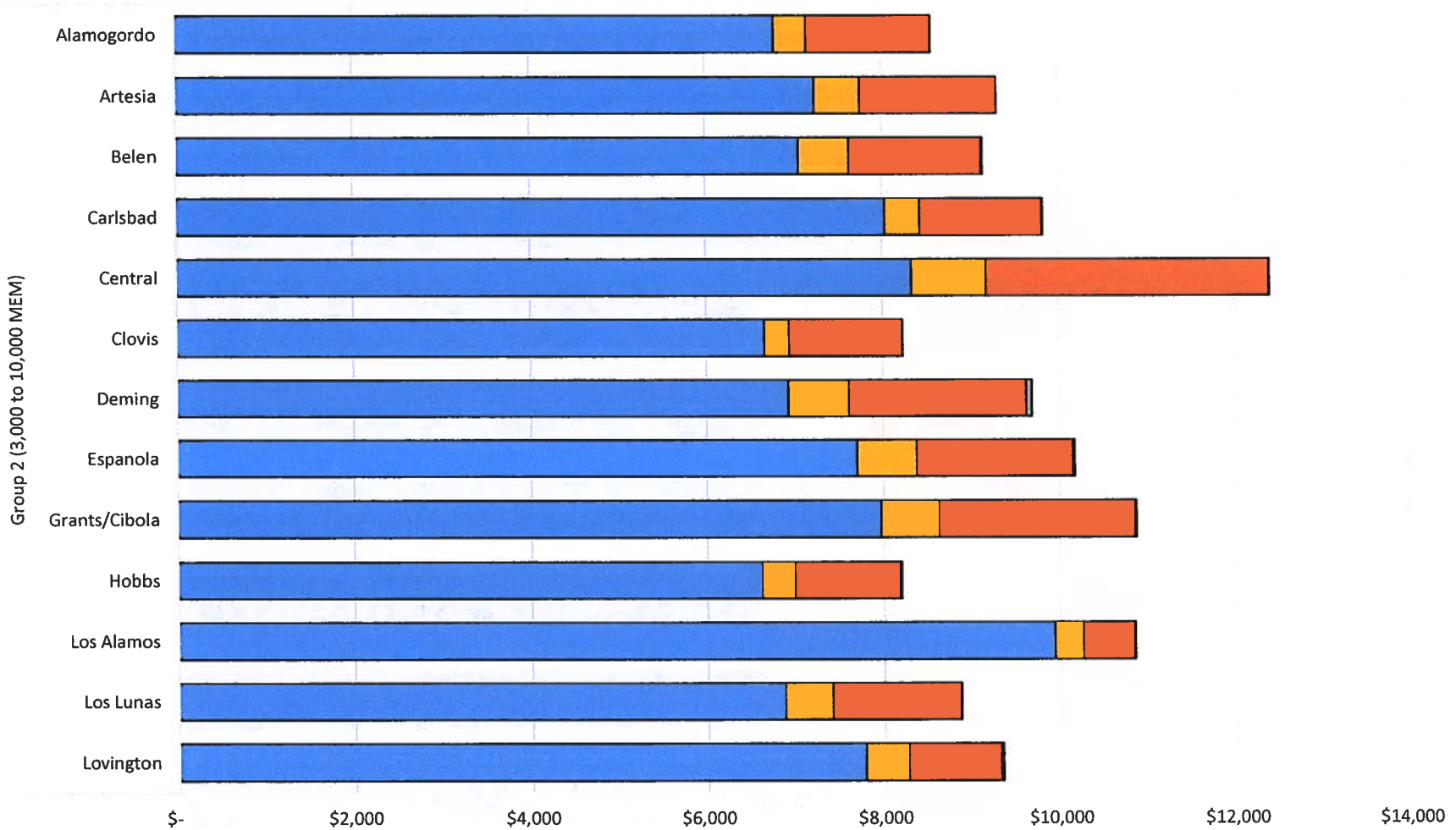


## Operational, Categorical, and Grant Revenue by Student Membership: FY07 to FY18



1. Operational fund includes 100 percent of local and federal program cost revenues (75 percent credited and 25 percent uncredited operational Impact Aid, 0.5 mill, and federal forest reserve revenue)
2. Categorical State and Grants includes pupil transportation and instructional material payments.
3. Other Grants and Local Revenue includes federal grants, private donations, athletics, other fee based programs, food services, deferred sickness, state flow-through/direct grants, and payments (includes Impact Aid payments for Indian Education, and Special Education)
4. Combined State/Local Grants include revenues in lieu of taxes (such as wind farm and IRBs)
5. Revenue sources were aggregated by district and then divided by the aggregated total membership to achieve a weighted average
6. FY18 total membership was used to sort each district into four groups
7. Scale adjusted for school size classification

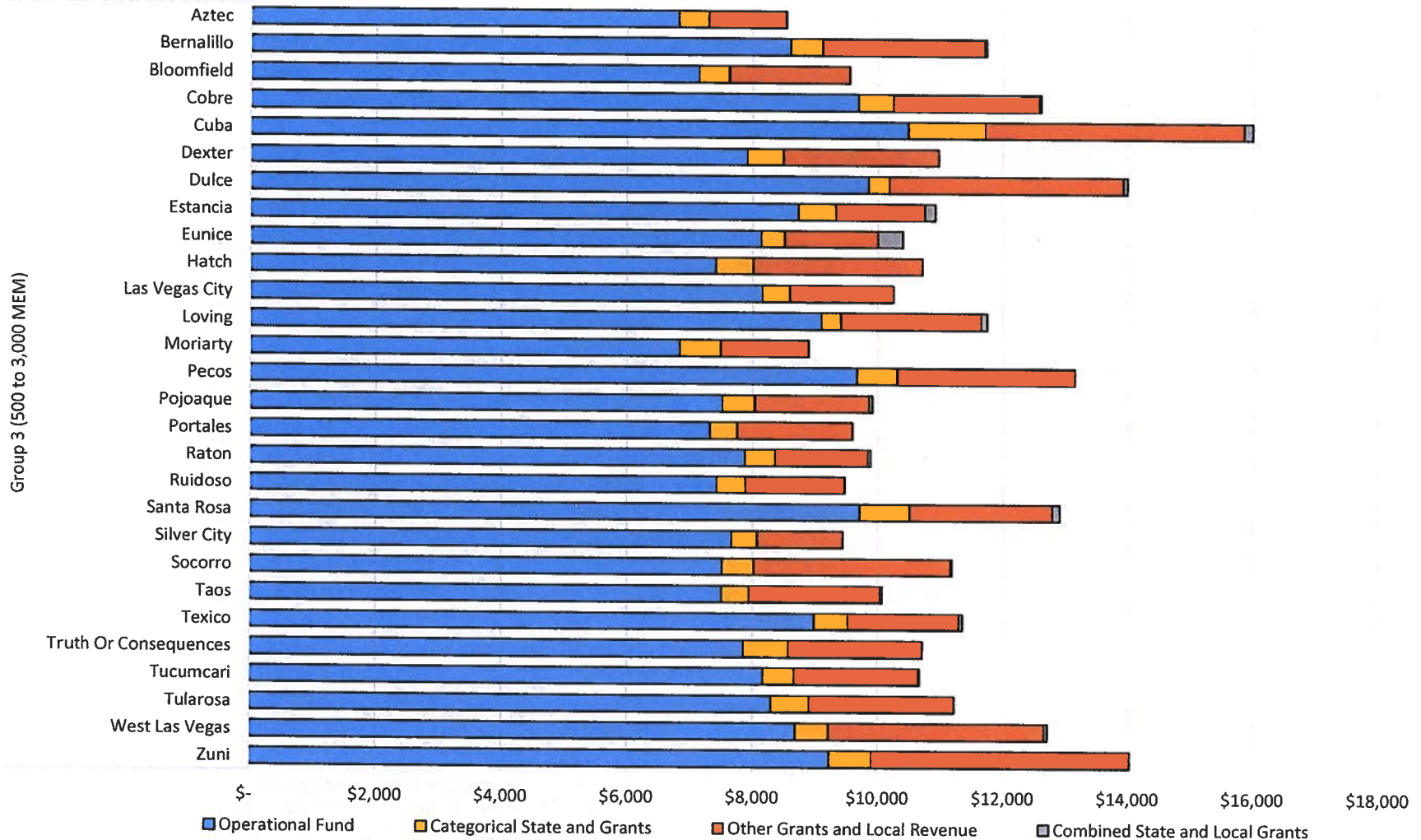
## Operational, Categorical, and Grant Revenue by Student Membership: FY07 to FY18



- 1. Operational fund includes 100 percent of local and federal program cost revenues (75 percent credited and 25 percent uncredited operational Impact Aid, 0.5 mill, and federal forest reserve revenue)
- 2. Categorical State and Grants includes pupil transportation and instructional material payments.
- 3. Other Grants and Local Revenue includes federal grants, private donations, athletics, other fee based programs, food services, deferred sickness, state flow-through/direct grants, and payments (includes Impact Aid payments for Indian Education, and Special Education)
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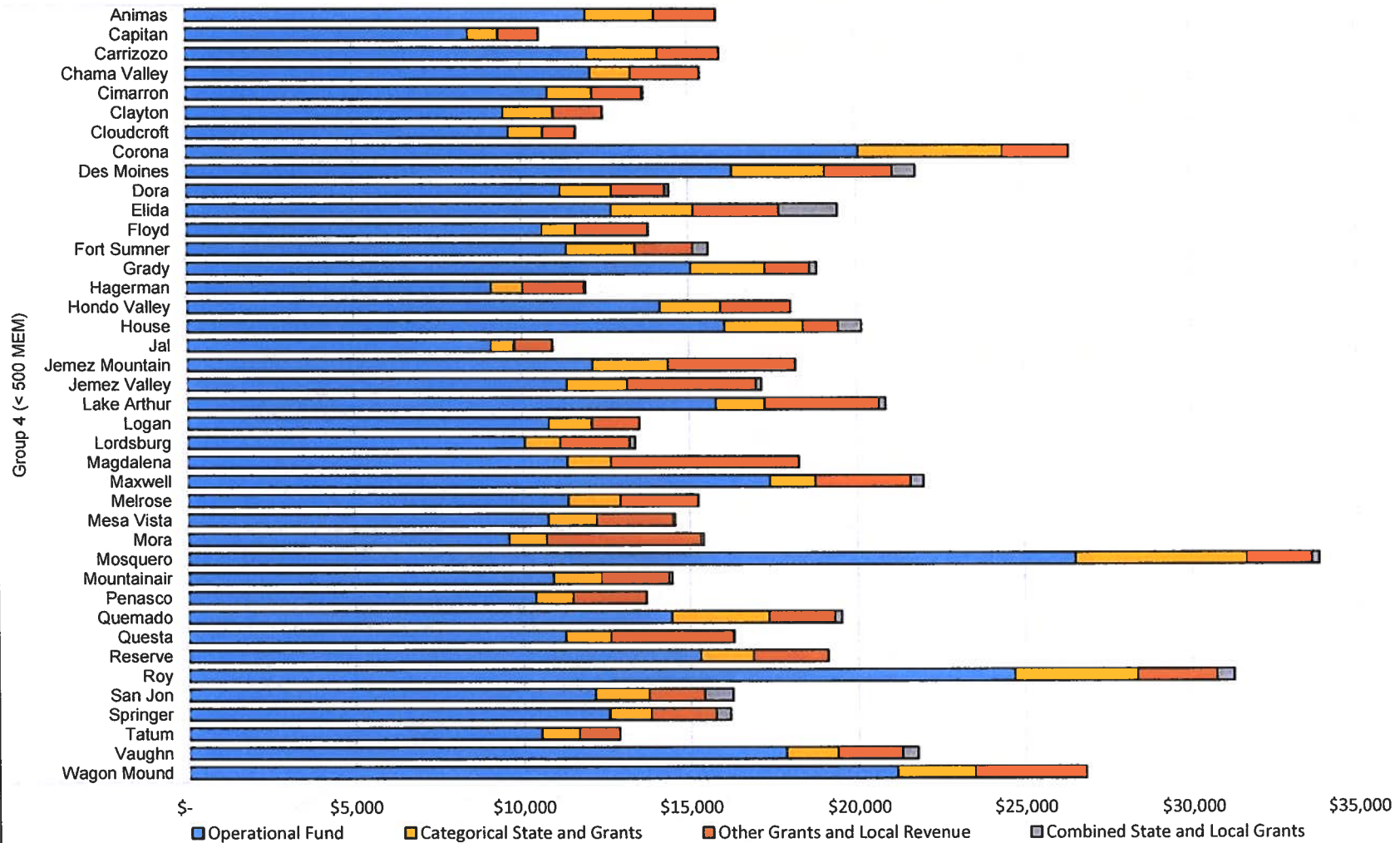


## Operational, Categorical, and Grant Revenue by Student Membership: FY07 to FY18



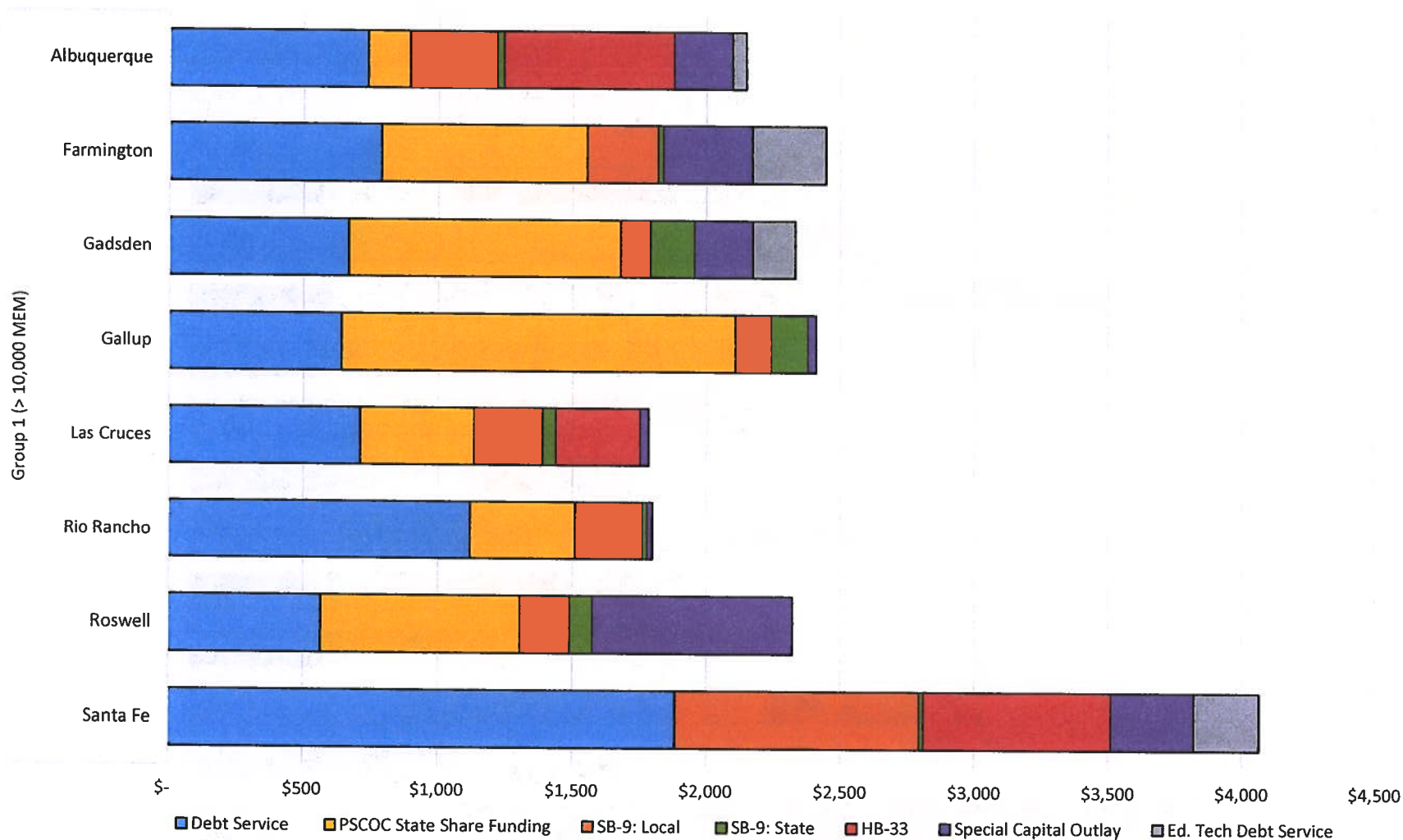
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7. Scale adjusted for school size classification

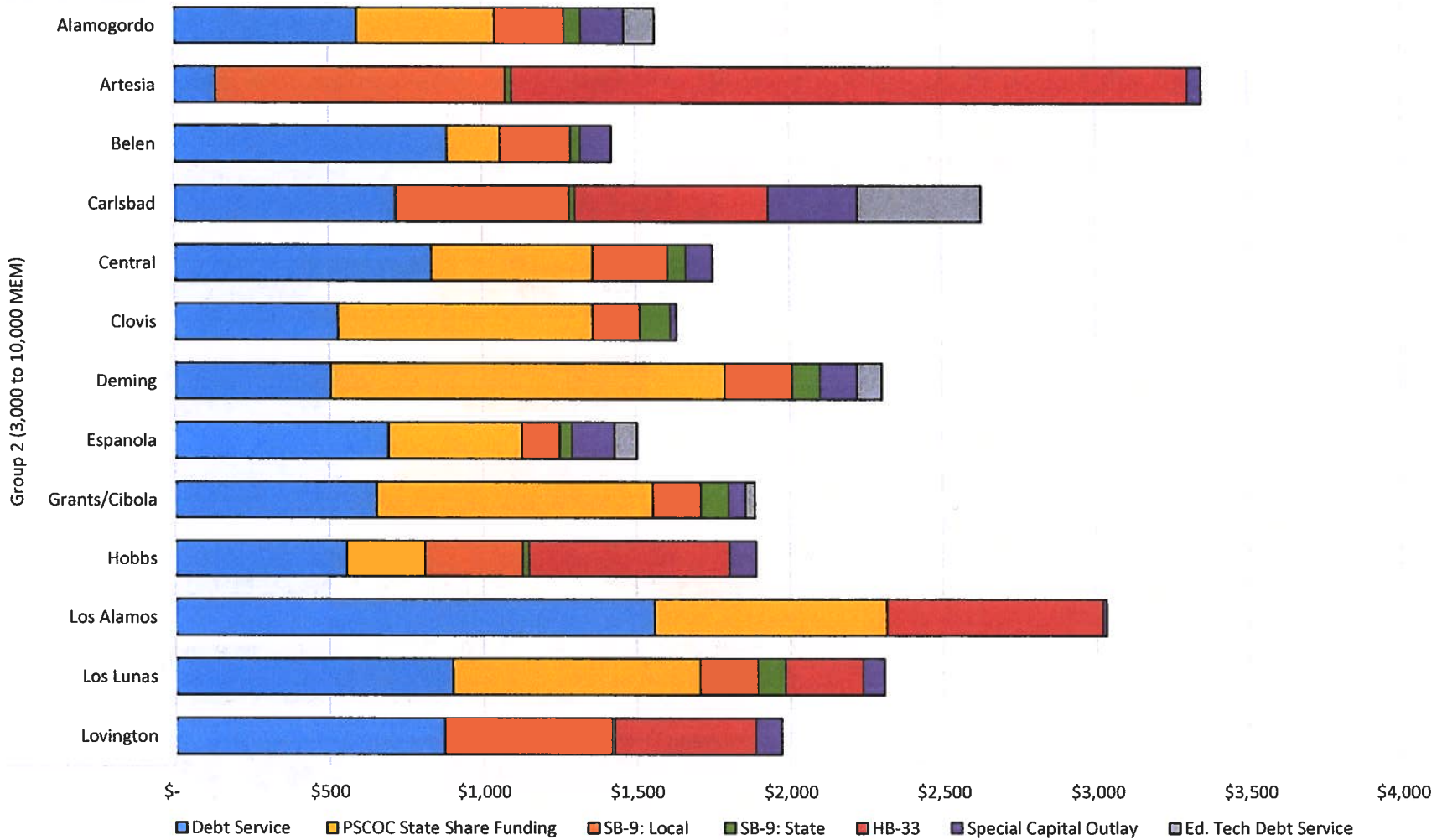
### Capital Outlay Revenue by Student Membership: FY07 to FY18



1. FY18 membership was used to sort each district into four groups.
2. PSCOC state share funding represents cumulative total PSCOC dollars awarded, less reversions, divided by the cumulative district membership from FY04 to FY19.
3. Special Capital Outlay includes contributions and private donations, federal capital outlay funds, investment income, energy efficiency act state flow-through grants, and education technology equipment act funds.
4. All categories other than PSCOC state share funding represent cumulative revenue by district divided by cumulative membership from FY07 to FY18.

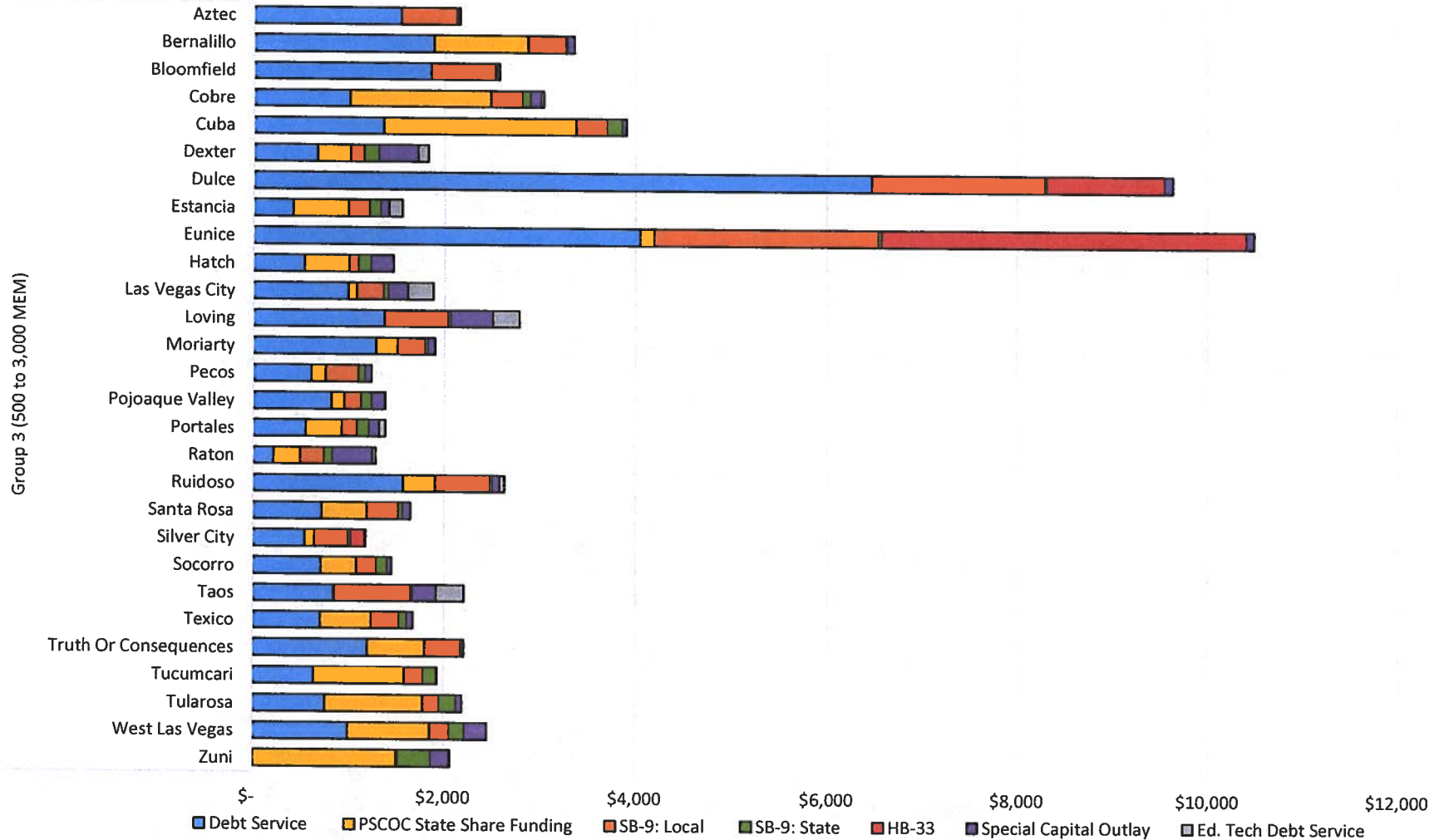


## Capital Outlay Revenue by Student Membership: FY07 to FY18



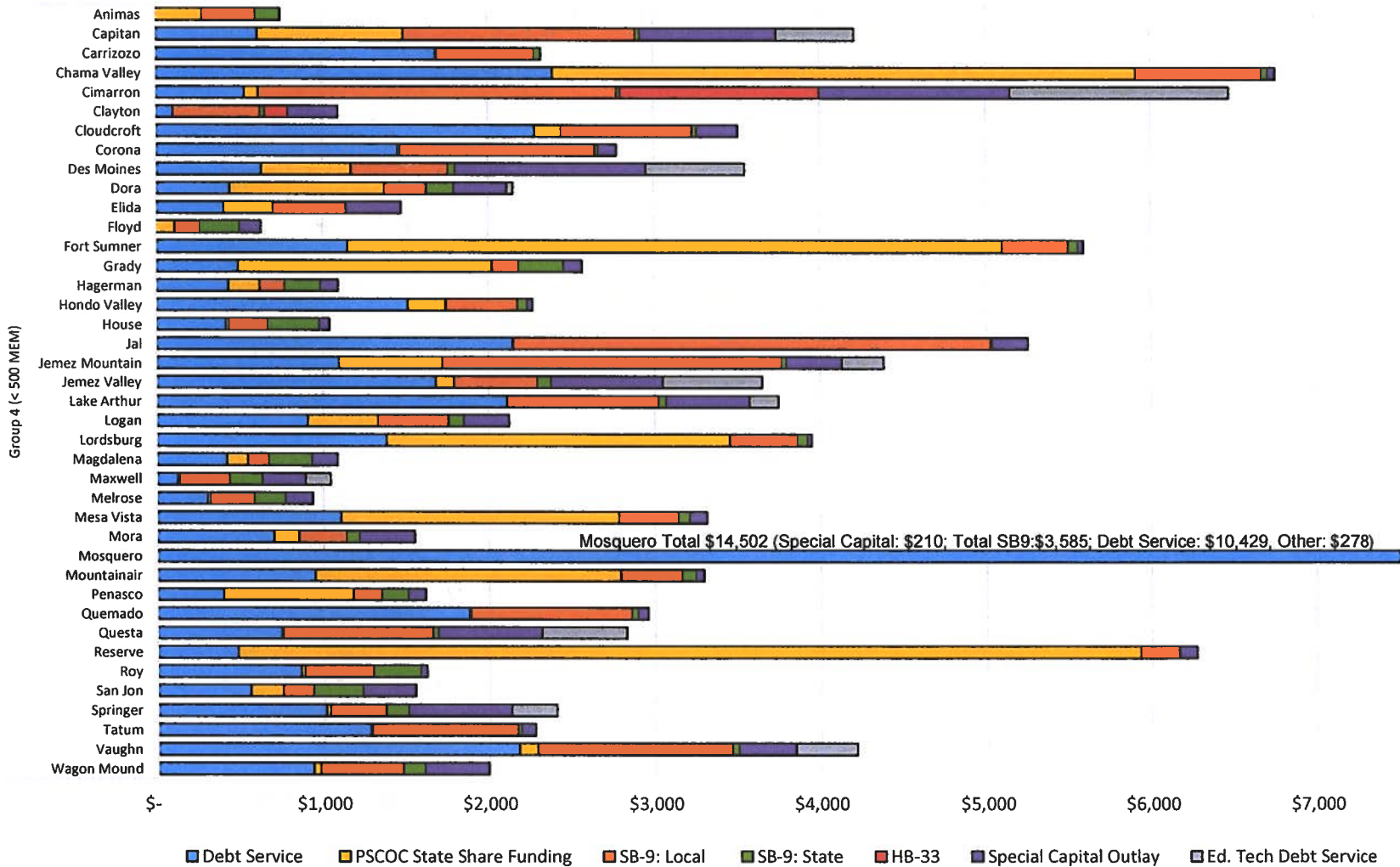
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**PUBLIC SCHOOL BONDING INDEBTEDNESS PERCENTAGES**  
as of December 31, 2018

Final

DISTRICT	2018 INITIAL TOTAL VALUATIONS	BONDING CAPACITY at 6% of Value	BONDS OUTSTANDING ON 12/31/18	AVAILABLE CAPACITY	BONDING INDEBTEDNESS PERCENTAGE	2017-2018 FINAL 40th DAY MEM.	ASSESSED VALUATION/PER MEM.	DATE DISTRICT PASSED SB-9, 2 MILL LEVY
ALAMOGORDO	\$ 832,244,987	\$ 49,934,699	\$ 32,065,000	\$ 17,869,699	64.2%	5,957.00	\$ 139,709	2/5/2013
ALBUQUERQUE	\$ 16,742,529,957	\$ 1,004,551,797	\$ 627,740,000	\$ 376,811,797	62.5%	97,533.00	\$ 171,660	2/5/2013
ANIMAS	\$ 37,721,782	\$ 2,263,306	\$ -	\$ 2,263,306	0.0%	163.50	\$ 230,714	2/7/2017
ARTESIA	\$ 1,600,889,313	\$ 96,041,359	\$ -	\$ 96,041,359	0.0%	3,816.50	\$ 419,413	2/6/2018
AZTEC	\$ 650,610,363	\$ 39,036,622	\$ 27,500,000	\$ 11,536,622	70.4%	3,082.50	\$ 211,066	5/7/2013
BELEN	\$ 630,293,746	\$ 37,817,625	\$ 36,920,000	\$ 897,625	97.6%	3,863.00	\$ 163,162	2/7/2017
BERNALILLO	\$ 636,031,113	\$ 38,161,867	\$ 34,485,000	\$ 3,676,867	90.4%	2,917.00	\$ 218,043	2/5/2013
BLOOMFIELD	\$ 762,465,055	\$ 45,747,903	\$ 35,220,000	\$ 10,527,903	77.0%	2,876.00	\$ 265,113	2/5/2013
CAPITAN	\$ 426,286,299	\$ 25,577,178	\$ 4,330,000	\$ 21,247,178	16.9%	501.00	\$ 850,871	2/3/2015
CARLSBAD	\$ 2,725,791,438	\$ 163,547,486	\$ 44,280,000	\$ 119,267,486	27.1%	7,251.50	\$ 375,893	2/5/2013
CARRIZOZO	\$ 70,388,051	\$ 4,223,283	\$ 3,155,000	\$ 1,068,283	74.7%	146.50	\$ 480,465	2/5/2013
CENTRAL	\$ 693,726,276	\$ 41,623,577	\$ 34,505,000	\$ 7,118,577	82.9%	5,762.00	\$ 120,397	2/5/2013
CHAMA	\$ 147,655,309	\$ 8,859,319	\$ 8,245,000	\$ 614,319	93.1%	369.00	\$ 400,150	2/7/2017
CIMARRON	\$ 428,876,355	\$ 25,732,581	\$ 7,310,000	\$ 18,422,581	28.4%	437.00	\$ 981,410	2/3/2015
CLAYTON	\$ 134,808,514	\$ 8,088,511	\$ 7,425,000	\$ 663,511	91.8%	473.50	\$ 284,706	2/7/2017
CLOUDCROFT	\$ 206,973,602	\$ 12,418,416	\$ 6,015,000	\$ 6,403,416	48.4%	367.50	\$ 563,193	2/5/2013
CLOVIS	\$ 837,973,685	\$ 50,278,421	\$ 47,315,000	\$ 2,963,421	94.1%	8,062.00	\$ 103,941	2/7/2017
COBRE	\$ 262,970,904	\$ 15,778,254	\$ 7,185,000	\$ 8,593,254	45.5%	1,185.50	\$ 221,823	2/3/2015
CORONA	\$ 64,485,480	\$ 3,869,129	\$ 450,000	\$ 3,419,129	11.6%	67.00	\$ 982,470	2/3/2015
CUBA	\$ 141,741,479	\$ 8,504,489	\$ 3,115,000	\$ 5,389,489	36.6%	541.00	\$ 261,999	2/5/2013
DEMING	\$ 595,370,798	\$ 35,722,248	\$ 25,520,000	\$ 10,202,248	71.4%	5,222.50	\$ 114,001	2/5/2013
DES MOINES	\$ 38,216,551	\$ 2,292,993	\$ 284,000	\$ 2,008,993	12.4%	91.00	\$ 419,962	2/7/2017
DEXTER	\$ 84,426,761	\$ 5,065,606	\$ 5,060,000	\$ 5,606	99.9%	948.50	\$ 89,011	2/2/2016
DORA	\$ 27,592,173	\$ 1,655,530	\$ 1,165,000	\$ 490,530	70.4%	238.00	\$ 115,934	2/7/2017
DULCE	\$ 300,434,805	\$ 18,026,088	\$ 16,295,000	\$ 1,731,088	90.4%	686.50	\$ 437,633	2/5/2013
ELIDA	\$ 28,281,648	\$ 1,696,899	\$ -	\$ 1,696,899	0.0%	133.50	\$ 211,848	2/3/2015
ESPANOLA	\$ 590,998,167	\$ 35,459,890	\$ 21,325,000	\$ 14,134,890	60.1%	4,306.00	\$ 137,250	2/5/2013
ESTANCIA	\$ 118,410,591	\$ 7,104,635	\$ 4,155,000	\$ 2,949,635	58.5%	609.00	\$ 194,434	4/12/2016
EUNICE	\$ 722,325,841	\$ 43,339,550	\$ 19,245,000	\$ 24,094,550	44.4%	780.50	\$ 925,466	2/2/2016
FARMINGTON	\$ 1,528,006,542	\$ 91,680,393	\$ 89,415,000	\$ 2,265,393	97.5%	11,467.00	\$ 133,253	2/6/2018
FLOYD	\$ 14,994,840	\$ 899,690	\$ -	\$ 899,690	0.0%	213.00	\$ 70,398	2/3/2015
FT. SUMNER	\$ 91,348,468	\$ 5,480,908	\$ 2,285,000	\$ 3,195,908	41.7%	281.00	\$ 325,084	2/5/2013
GADSDEN	\$ 983,499,672	\$ 59,009,980	\$ 46,205,000	\$ 12,804,980	78.3%	13,228.00	\$ 74,350	2/6/2018
GALLUP-McKINLEY	\$ 836,647,457	\$ 50,198,847	\$ 47,055,000	\$ 3,143,847	93.7%	11,223.50	\$ 74,544	2/2/2016
GRADY	\$ 10,063,999	\$ 603,840	\$ 414,000	\$ 189,840	68.8%	131.50	\$ 76,532	2/7/2017
GRANTS-CIBOLA	\$ 339,772,897	\$ 20,386,374	\$ 14,114,000	\$ 6,272,374	69.2%	3,489.50	\$ 97,370	2/2/2016
HAGERMAN	\$ 39,517,340	\$ 2,371,040	\$ 750,000	\$ 1,621,040	31.6%	425.50	\$ 92,873	2/5/2013
HATCH	\$ 85,856,724	\$ 5,151,403	\$ 4,485,000	\$ 666,403	87.1%	1,237.00	\$ 69,407	2/5/2013
HOBBS	\$ 1,582,784,488	\$ 94,967,069	\$ 50,940,000	\$ 44,027,069	53.6%	9,826.00	\$ 161,081	2/3/2015
HONDO	\$ 37,387,387	\$ 2,243,243	\$ 1,435,000	\$ 808,243	64.0%	130.00	\$ 287,595	2/7/2017
HOUSE	\$ 15,767,307	\$ 946,038	\$ 265,000	\$ 681,038	28.0%	74.50	\$ 211,642	2/7/2017
JAL	\$ 1,768,516,729	\$ 106,111,004	\$ 43,280,000	\$ 62,831,004	40.8%	475.50	\$ 3,719,278	2/7/2017
JEMEZ MOUNTAIN	\$ 234,313,259	\$ 14,058,796	\$ -	\$ 14,058,796	0.0%	219.00	\$ 1,069,924	2/3/2015
JEMEZ VALLEY	\$ 109,156,022	\$ 6,549,361	\$ 4,105,000	\$ 2,444,361	62.7%	421.00	\$ 259,278	2/5/2013
LAKE ARTHUR	\$ 48,771,141	\$ 2,926,268	\$ 3,795,000	\$ (868,732)	129.7%	92.50	\$ 527,256	2/7/2017
LAS CRUCES	\$ 3,454,905,647	\$ 207,294,339	\$ 125,185,000	\$ 82,109,339	60.4%	25,119.50	\$ 137,539	2/2/2016
LAS VEGAS CITY	\$ 278,575,560	\$ 16,714,534	\$ 12,975,000	\$ 3,739,534	77.6%	1,542.00	\$ 180,659	2/7/2017
LAS VEGAS WEST	\$ 196,020,007	\$ 11,761,200	\$ 9,390,000	\$ 2,371,200	79.8%	1,510.00	\$ 129,815	2/5/2013
LOGAN	\$ 69,196,770	\$ 4,151,806	\$ 2,385,000	\$ 1,766,806	57.4%	303.00	\$ 228,372	5/16/2017
LORDSBURG	\$ 133,747,501	\$ 8,024,850	\$ 7,015,000	\$ 1,009,850	87.4%	481.50	\$ 277,773	2/5/2013

**PUBLIC SCHOOL BONDING INDEBTEDNESS PERCENTAGES**  
as of December 31, 2018

Final

DISTRICT	2018 INITIAL TOTAL VALUATIONS	BONDING CAPACITY at 6% of Value	BONDS OUTSTANDING ON 12/31/18	AVAILABLE CAPACITY	BONDING INDEBTEDNESS PERCENTAGE	2017-2018 FINAL 40th DAY MEM.	ASSESSED VALUATION/PER MEM.	DATE DISTRICT PASSED SB-8, 2 MILL LEVY
LOS ALAMOS	\$ 745,267,498	\$ 44,716,050	\$ 31,280,000	\$ 13,436,050	70.0%	3,662.50	\$ 203,486	No Election
LOS LUNAS	\$ 895,222,415	\$ 53,713,345	\$ 48,300,000	\$ 5,413,345	89.9%	8,838.00	\$ 101,292	2/6/2018
LOVING MUNICIPAL	\$ 237,070,571	\$ 14,224,234	\$ 3,545,000	\$ 10,679,234	24.9%	533.00	\$ 444,785	2/5/2013
LOVINGTON	\$ 694,678,895	\$ 41,680,734	\$ 39,780,000	\$ 1,900,734	95.4%	3,532.50	\$ 196,654	2/3/2015
MAGDALENA	\$ 30,458,455	\$ 1,827,507	\$ 1,370,000	\$ 457,507	75.0%	318.00	\$ 95,781	2/7/2017
MAXWELL	\$ 21,593,837	\$ 1,295,630	\$ 114,000	\$ 1,181,630	8.8%	113.00	\$ 191,096	2/5/2013
MELROSE	\$ 34,369,038	\$ 2,062,142	\$ 550,000	\$ 1,512,142	26.7%	226.50	\$ 151,740	2/7/2017
MESA VISTA	\$ 82,583,365	\$ 4,955,002	\$ 4,280,000	\$ 675,002	86.4%	243.00	\$ 339,849	2/5/2013
MORA	\$ 101,531,411	\$ 6,091,885	\$ -	\$ 6,091,885	0.0%	422.00	\$ 240,596	2/5/2013
MORIARTY	\$ 567,933,067	\$ 34,075,984	\$ 21,325,000	\$ 12,750,984	62.6%	2,894.00	\$ 196,245	2/3/2015
MOSQUERO	\$ 77,677,598	\$ 4,660,656	\$ 4,872,000	\$ (211,344)	104.5%	37.50	\$ 2,071,403	2/2/2016
MOUNTAINAIR	\$ 72,549,445	\$ 4,352,967	\$ 2,680,000	\$ 1,672,967	61.6%	227.00	\$ 319,601	2/2/2016
PECOS	\$ 139,886,249	\$ 8,399,175	\$ 4,375,000	\$ 4,024,175	52.1%	601.50	\$ 232,729	2/7/2017
PEÑASCO	\$ 56,141,252	\$ 3,368,475	\$ 1,470,000	\$ 1,898,475	43.6%	339.00	\$ 165,608	6/18/2013
POJOAQUE	\$ 174,140,328	\$ 10,448,420	\$ 5,860,000	\$ 4,588,420	56.1%	1,979.00	\$ 87,994	2/5/2013
PORTALES	\$ 287,857,024	\$ 17,271,421	\$ 10,740,000	\$ 6,531,421	62.2%	2,669.00	\$ 107,852	2/7/2017
QUEMADO	\$ 91,735,672	\$ 5,504,140	\$ 425,000	\$ 5,079,140	7.7%	147.00	\$ 624,052	2/7/2017
QUESTA	\$ 192,294,467	\$ 11,537,668	\$ 5,015,000	\$ 6,522,668	43.5%	489.50	\$ 392,839	2/5/2013
RATON	\$ 155,380,622	\$ 9,322,837	\$ 1,097,000	\$ 8,225,837	11.8%	903.50	\$ 171,976	2/7/2017
RESERVE	\$ 46,596,417	\$ 2,795,785	\$ 1,690,000	\$ 1,105,785	60.4%	127.50	\$ 365,462	2/5/2013
RIO RANCHO	\$ 2,280,162,355	\$ 136,809,741	\$ 121,135,000	\$ 15,674,741	88.5%	17,784.00	\$ 128,214	2/6/2018
ROSWELL	\$ 1,077,890,843	\$ 64,673,451	\$ 39,135,000	\$ 25,538,451	60.5%	10,121.50	\$ 106,495	2/5/2013
ROY	\$ 10,026,358	\$ 601,581	\$ 423,000	\$ 178,581	70.3%	50.50	\$ 198,542	2/2/2016
RUIDOSO	\$ 713,584,862	\$ 42,815,092	\$ 36,915,000	\$ 5,900,092	86.2%	1,987.00	\$ 359,127	2/5/2013
SAN JON	\$ 15,514,533	\$ 930,872	\$ 90,000	\$ 840,872	9.7%	144.50	\$ 107,367	2/7/2017
SANTA FE	\$ 6,554,328,127	\$ 393,259,688	\$ 212,500,000	\$ 180,759,688	54.0%	16,212.50	\$ 404,276	2/6/2018
SANTA ROSA	\$ 111,937,209	\$ 6,716,233	\$ 3,325,000	\$ 3,391,233	49.5%	649.00	\$ 172,476	2/5/2013
SILVER CITY	\$ 574,977,096	\$ 34,498,626	\$ 5,000,000	\$ 29,498,626	14.5%	2,736.50	\$ 210,114	2/5/2013
SOCORRO	\$ 187,509,044	\$ 11,250,543	\$ 10,229,000	\$ 1,021,543	90.9%	1,662.50	\$ 112,787	2/6/2018
SPRINGER	\$ 41,299,618	\$ 2,477,977	\$ 532,000	\$ 1,945,977	21.5%	136.00	\$ 303,674	2/2/2016
TAOS	\$ 1,174,163,675	\$ 70,449,821	\$ 27,120,000	\$ 43,329,821	38.5%	3,316.50	\$ 354,037	2/5/2013
TATUM	\$ 97,141,908	\$ 5,828,514	\$ 2,575,000	\$ 3,253,514	44.2%	315.00	\$ 308,387	2/5/2013
TEXICO	\$ 86,194,552	\$ 5,171,673	\$ 3,640,000	\$ 1,531,673	70.4%	555.00	\$ 155,305	2/5/2013
T OR C	\$ 319,657,445	\$ 19,179,447	\$ 12,625,000	\$ 6,554,447	65.8%	1,258.00	\$ 254,100	2/7/2017
TUCUMCARI	\$ 118,464,317	\$ 7,107,859	\$ 4,490,000	\$ 2,617,859	63.2%	948.00	\$ 124,962	2/5/2013
TULAROSA	\$ 100,780,137	\$ 6,046,808	\$ 4,790,000	\$ 1,256,808	79.2%	842.50	\$ 119,620	2/3/2015
VAUGHN	\$ 95,754,251	\$ 5,745,255	\$ 2,390,000	\$ 3,355,255	41.6%	63.50	\$ 1,507,941	2/3/2015
WAGON MOUND	\$ 33,083,870	\$ 1,985,032	\$ 880,000	\$ 1,105,032	44.3%	67.50	\$ 490,131	2/4/2014
ZUNI	\$ 2,227,109	\$ 133,627	\$ -	\$ 133,627	0.0%	1,267.50	\$ 1,757	2/6/2018
<b>TOTALS</b>	<b>\$ 60,698,935,715</b>	<b>\$ 3,641,936,141</b>	<b>\$ 2,202,364,000</b>	<b>\$ 1,439,572,141</b>	<b>60%</b>	<b>328,698.50</b>		

**Public Education Department Supplemental Emergency and Out-of-State Distributions by School District**  
**Actual 2013-2014 to Budgeted 2018-2019**

School District	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019
	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual	Budgeted
1 Aztec									
2 Belen						\$169,803		\$120,000	
3 Carlizozo						\$62,563			
4 Chama	\$547,439	\$589,000	\$534,051	\$330,850	\$480,736	\$841,079	\$585,627	\$605,000	\$405,000
5 Cimarron	\$173,000								
6 Corona <sup>1</sup>	\$235,717	\$158,800	\$374,899	\$228,750	\$234,845	\$281,008	\$325,307	\$205,000	\$332,000
7 Des Moines	\$114,548	\$203,000	\$228,728	\$64,550	\$80,000	\$81,882	\$103,003	\$156,000	\$100,000
8 Eddy									
9 Ft. Sumner	\$314,000								
10 Grady <sup>2</sup>	\$145,980	\$171,000	\$75,000	\$193,930	\$143,600	\$98,991		\$50,000	\$50,000
11 Hondo	\$48,895		\$100,469	\$99,820	\$141,040	\$166,734	\$133,841	\$130,000	\$130,000
12 House			\$40,000						
13 Lake Arthur <sup>3</sup>		\$45,000		\$115,000	\$189,328	\$144,938	\$130,788	\$83,000	\$113,000
14 Las Vegas City <sup>2</sup>	\$200,000	\$200,000							
15 Lordsburg					\$302,000	\$234,750			
16 Magdalena				\$22,120					
17 Maxwell	\$138,000	\$178,000	\$194,000	\$176,550	\$384,855	\$420,779	\$358,221	\$343,000	\$343,000
18 Metrose <sup>3</sup>	\$319,500	\$381,000	\$347,000	\$385,700	\$430,000	\$460,574	\$401,787	\$304,000	\$354,000
19 Mesa Vista <sup>4</sup>		\$237,000		\$275,000					
20 Moriarty			\$231,537				\$400,112	\$293,000	
21 Mosquero <sup>3</sup>		\$75,000		\$75,000					
22 Quemado <sup>3</sup>	\$323,785	\$825,000		\$363,820	\$452,104	\$328,872	\$454,793	\$329,000	\$230,000
23 Questa			\$335,197	\$567,720	\$69,244	\$77,512		\$51,000	
24 Raton <sup>3</sup>		\$150,000		\$150,000		\$352,126	\$157,874		
25 Reserve <sup>1,2,3</sup>	\$410,284	\$481,000		\$113,550	\$438,543	\$448,462	\$274,534	\$250,000	\$243,000
26 Roy	\$50,000						\$183,052	\$188,400	\$188,400
27 San Jon									
28 Springer									
29 Vaughn		\$176,500							
30 Wagon Mound	\$390,000	\$348,000	\$365,750	\$366,900	\$427,799	\$442,925	\$474,033	\$550,000	\$442,925
31 West Las Vegas <sup>2</sup>									
32 Total Emergency Supplemental	\$3,411,108	\$4,016,300	\$2,826,631	\$3,529,360	\$4,048,583	\$4,843,320	\$4,204,834	\$3,848,900	\$2,931,325

TOTAL	TOTAL	
	Budgeted	Actual
	\$0	\$120,000
	\$0	\$169,803
	\$385,308	\$295,563
	\$3,078,053	\$2,591,928
	\$463,000	\$210,000
	\$2,352,423	\$1,570,258
	\$988,278	\$847,432
	\$190,000	\$238,250
	\$593,617	\$208,000
	\$892,760	\$957,921
	\$786,245	\$870,388
	\$1,204,171	\$631,321
	\$720,118	\$589,480
	\$200,000	\$500,000
	\$302,000	\$234,750
	\$0	\$22,120
	\$1,911,076	\$1,568,329
	\$2,241,414	\$1,825,274
	\$0	\$928,500
	\$631,648	\$293,000
	\$640,000	\$777,000
	\$1,682,682	\$1,915,843
	\$404,441	\$696,232
	\$157,874	\$852,126
	\$1,839,748	\$1,608,012
	\$1,141,101	\$949,381
	\$144,631	\$200,000
	\$153,016	\$153,016
	\$308,653	\$581,921
	\$2,930,507	\$2,537,825
	\$200,000	\$200,000
	\$26,741,744	\$25,053,485

School District	2014-2015		2016-2016		2016-2017		2017-2018		2018-2019
	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual	Budgeted
33 Alamogordo	\$23,000	\$22,484	\$43,000	\$21,347	\$0	\$32,669	\$0	\$34,084	\$0
34 Lordsburg <sup>1</sup>	\$250,000	\$254,484	\$257,000	\$303,854	\$0	\$267,331	\$0	\$285,836	\$0
35 Total Out of State Tuition	\$273,000	\$276,928	\$300,000	\$325,301	\$0	\$300,000	\$0	\$300,000	\$0
36 GRAND TOTALS	\$3,684,108	\$4,293,228	\$3,126,631	\$3,854,661	\$4,048,583	\$4,843,320	\$4,204,834	\$4,148,900	\$2,931,325

TOTAL	TOTAL	
	Budgeted	Actual
	\$134,484	\$121,296
	\$1,082,108	\$1,313,421
	\$1,196,572	\$1,434,717
	\$27,938,316	\$26,488,202

Source: Public Education Department

<sup>1</sup> Corona Public School received \$162 thousand and Reserve Independent Schools received \$40 thousand in emergency supplemental revenues in FY13 from the appropriation made in the General Appropriation Act of 2013 intended for FY14.

<sup>2</sup> Las Vegas City Schools received \$300 thousand, Mesa Vista Consolidated Schools received \$225 thousand, Reserve Independent Schools received \$118 thousand, and West Las Vegas School received \$200 thousand in emergency supplemental revenues in FY14 from the appropriation.

<sup>3</sup> The Public Education Department approved a \$720 thousand carryover from the FY14 emergency supplemental appropriation for use in FY16 from seven districts.

<sup>4</sup> Lordsburg Municipal Schools received \$304 thousand for out-of-state tuition in FY16, including \$25.3 thousand from FY16 emergency supplemental funds. About \$1.2 million from FY16 emergency supplemental funds were carried over for use in FY17.