STATE OF NEW MEXICO
LEGISLATIVE EDUCATION STUDY COMMITTEE

REPRESENTATIVES
ick Miera, Vice Chair
ora Espinoza
Jimmie C. Hall
Dennis J. Roch
Sheryl M. Williams Stapleton
Mimi Stewart

ADVISORY
Alonzo Baldonado
Nathan "Nate" Cote
George Dodge, Jr.
David M. Gallegos
Stephanie Garcia Richard
Timothy D. Lewis
Tomás E. Salazar
James E. Smith
Christine Trujillo
Bob Wooley

State Capitol North, 325 Don Gaspar, Suite 200
Santa Fe, New Mexico 87501
Phone: (505) 986-4591 Fax: (505) 986-4338
http://www.nmlegis.gov/lcs/lesc/lescdefault.aspx

SENATORS
John M. Sapien, Chair
Craig W. Brandt
Gay G. Kernan
Howie C. Morales

ADVISORY
Jacob R. Candelaria
Lee S. Cotter
Daniel A. Ivey-Soto
Linda M. Lopez
John Pinto
William P. Soules
Pat Woods

Frances Ramírez-Maestas, Director

September 11, 2013

MEMORANDUM

TO: LESC Interim Subcommittee on School Bus Transportation

FR: David T. Craig DC

RE: **STAFF BRIEF: SITE CHARACTERISTICS AND SCHOOL TRANSPORTATION ALLOCATION**

INTRODUCTION

During the 2012 Legislative Education Study Committee (LESC) Transportation Subcommittee meetings, members heard a report from LESC and the Public Education Department (PED) staff concerning how the school transportation allocation is distributed. The report included a review of the provisions in the *Public School Finance Act* that require the calculation of the allocation to include (see Attachment 1, *Provisions in Current Law and Administrative Rule: School Bus Transportation*):

- a base amount (see pages 13 and 14 of Attachment 1) calculated by regressing the total operations expenditures from the two prior years using a numerical value of site characteristics approved by the Public Education Department (PED)[1];
- a variable amount (see page 14 of Attachment 1) defined as predicted additional expenditures based upon a regression analysis of site characteristics as predictor variables multiplied by number of days; and
- an adjustment factor (see pages 14 and 15 of Attachment 1) applied to the allocation amount.

[1] Current law also provides for a review by the LESC and the Legislative Finance Committee of the site characteristics developed by the state transportation director prior to approval by PED.

This staff report includes a summary of:

- site characteristics;
- transportation distribution reporting requirements;
- background;
- testimony to the LESC; and
- a policy option.

Site Characteristics

According to PED staff, the current transportation calculation used by the department considers the following site characteristics:

- students eligible for transportation;
- students transported;
- special education students;
- buses;
- buses with lifts;
- area;
- density (students divided by area);
- total miles traveled; and
- days.

To outline how PED calculates the school transportation allocation, the department staff provided Attachment 2, which outlines the final operation allocations by school district and charter school for school year 2012-2013.

Transportation Distribution Reporting Requirements

Provisions relating to the distribution of available transportation dollars require, prior to November 15 of each year, that each local school board or governing body of a state-chartered charter school to report certain information to PED, including the:

- number and designation of bus routes;
- number of miles by road surface[2];
- number of students transported on the first reporting period and adjustments for special education on December 1;
- projected students for the next year;
- seating capacity, age, and mileage of each bus; and
- number of total miles traveled for each per capita feeder route.

Background

- Prior to 1995, school transportation funding was administered by the then State Board of Education (SBE) regulation and based on actual miles traveled per student.

[2] Although the number and miles by road surface must be reported, the allocation of transportation funding as outlined in Attachment 2 does not appear to consider this item as a site characteristic.

- In 1995, the Legislature placed the formula in statute and changed the determination of each district's school transportation allocation to the average cost per student. The 1995 formula changes assigned districts to groups according to the average number of students transported per square mile and each district's revenue was based on the group average with an annual adjustment for increased costs.

- In 1997, the Legislature passed a memorial to address school districts' questions regarding the equitable distribution of funds through the formula. In response to the memorial, the then State Department of Education (SDE) formed the Public School Transportation Task Force (PSTTF) comprised of representatives from the LESC, the Executive branch, SBE, school district superintendents, transportation directors, and public school transportation contractors.

- The 1999 Legislature passed legislation to again amend the public school transportation funding formula based on the recommendations of the PSTTF. Among other amendments to the statute, the 1999 Legislature modified the current formula by:

  - eliminating the density groupings and incorporated density and additional site characteristics such as special education students, unpaved/unimproved miles, and the total number of school service days in order to better reflect to-and-from transportation expenditures;
  - changing the transportation reserve fund to a non-reverting transportation emergency fund; and
  - providing for the reallocation of year-end balances from school transportation distributions to allow 50 percent to be deposited in the transportation emergency reserve fund. The remaining 50 percent then remains with a school district to be used as follows: 25 percent for to-and-from transportation services, and up to 25 percent for other transportation-related services, excluding salaries and benefits.

Testimony to the LESC

- In response to a committee member's question during the 2000 interim regarding additional site characteristics that affect school transportation operations, staff from the then SDE reported that among site characteristics identified by the department for formula refinements are roadway miles, elevation, and high fuel costs.

- Also during the 2000 interim,

  - SDE staff noted that charter schools had an impact on district transportation allocations because charter school transportation costs are provided from the school district's annual transportation allocation. In most instances, staff reported, the charter school negotiates with the school district for services. However, if the negotiations result in additional bus routes, or if a charter school decides to provide its own transportation services, the school district is faced with providing additional

buses. To address these issues, the then SBE requested funding in the 2001 legislative session for a transportation information system that would determine site characteristics by school district[3].

- Clayton Municipal Schools staff, representing a school district that provides school transportation services in a large land area for a population of less than 1,000 students reported that the modified formula did provide for equitable funding based on the number of students per square mile, unpaved and unimproved roads, and annual miles traveled per student, but did not consider districts that are required to run an empty bus after transporting students over a large land area. The staff requested that the then SDE consider revisions to the modified current formula for smaller school districts with large land areas.

- West Las Vegas Public Schools staff reported on formula components that had a positive impact on the public school transportation costs of the district. The staff noted, for example, that the formula provided more equitable funding for transportation costs of special education students and added that the formula also allows the school district to include per capita feeder miles in the calculation of transportation mileage.

- Albuquerque Public Schools staff stated that, the student variable in the formula accounted for approximately 89.6 percent of the state transportation distribution to school districts statewide.

- A Cuba Independent Schools bus contractor reported that two bus operators in the district had gone out of business because of the high cost of fuel and equipment parts.

- And, in response to a committee member's question as to whether a decline in student membership would account for a decrease in transportation funding, SDE staff stated that a district could have a decline in overall membership, but still require more transportation services as a result of students in charter schools or an increase in special needs students.

- At the July 2013 LESC interim meeting, members heard testimony that from FY 12 to FY 13, the final transportation allocation for Dexter Consolidated Schools decreased by about $86,700, or 17.4 percent of the final FY 12 allocation. One contributing factor for the large decrease was enrollment declining below 1,000 membership that brought its cost differential multiplier from $1.15 per student to $0.23 per student.

[3] According to a Legislative Finance Committee (LFC) School Bus Transportation Program Evaluation, PED used $966,400 from a 2007 capital outlay appropriation to purchase a Statewide Public School Bus Global Positioning System that was awarded to Zonar Systems. As part of its contract with Zonar, PED also purchased the ZPass system which records student ridership to pilot in the Deming school district with plans to expand usage for Albuquerque, Las Cruces, Rio Rancho, and Gallup as additional pilots using 2010 General Obligation Bond funds. According to the LFC program evaluation report these systems have the potential to significantly increase PED's oversight of the school transportation program statewide.

A Policy Option

The 2012 subcommittee considered a policy option of requesting PED to provide the LESC and the Legislative Finance Committee with a report that considers the feasibility of additional site characteristics, including:

- road surface(s);
- roadway miles;
- elevation;
- high fuel costs;
- charter schools; and
- small school districts with large land areas.

In order to allow PED to gather necessary data for informing the addition of new site characteristics, the 2012 subcommittee proposed legislation for implementing global positioning systems (GPS) in school bus fleets as a first step toward a transportation information system.

Presenter

To better understand the process by which the transportation allocation is distributed to school districts using the site characteristics, Mr. Antonio Ortiz, Director of Student Services and Transportation Division, PED, will provide the subcommittee with an overview of how PED calculates the school transportation allocation using Attachment 2 as a reference guide.

Provisions in Current Law and Administrative Rule:
School Bus Transportation

Current Law		Administrative Rule
7-9-26. Exemption; gross receipts and compensating tax; fuel. (1995)	Exempted from the gross receipts and compensating tax are the receipts from selling and the use of gasoline, special fuel or alternative fuel on which the tax imposed by Section 7-13-3, 7-16-3 or 7-16A-3 NMSA 1978 or the Alternative Fuel Tax Act has been paid and not refunded.	**3.2.114 Gross Receipts Taxes Exemption – Gross Receipts and Compensating Tax - Fuel** **3.2.114.8 Refund of Tax:** When a refund of tax imposed by Sections 7-13-3 and 7-16A-3 NMSA 1978 is given the purchaser under Sections 7-13-17 or 7-16A-13.1 NMSA 1978, the compensating tax will be deducted from such refund and no gross receipts tax will be charged at the time of sale of the product. The reasonable value of gasoline or special fuel for compensating tax purposes will be the price paid for the fuel, including any applicable excise taxes whether separately stated or included in the price. This version of 3.2.114.8 NMAC applies to transactions on or after July 1, 1998. [12/5/69, 3/9/72, 11/20/72, 3/20/74, 7/26/76, 6/18/79, 4/7/82, 5/4/84, 4/2/86, 11/26/90, 11/15/96; 3.2.114.8 NMAC - Rn, 3 NMAC 2.26.8 & A, 10/31/00; A, 10/15/02; A, 12/30/10]
7-9-54. Deduction; gross receipts tax; governmental gross receipts tax; sales to governmental agencies. (2003)	**A.** Receipts from selling tangible personal property to the United States or New Mexico or any governmental unit or subdivision, agency, department or instrumentality thereof may be deducted from gross receipts or from governmental gross receipts. Unless	**3.2.212 Gross Receipts Taxes Deduction – Gross Receipts Tax – Sales to Governmental Agencies** **3.2.212.9 Sale of Service to a Governmental Agency:** **A.** Receipts from the sale of a

ATTACHMENT 1

Provisions in Current Law and Administrative Rule:
School Bus Transportation

Current Law		Administrative Rule
	contrary to federal law, the deduction provided by this subsection does not apply to: (1) receipts from selling metalliferous mineral ore; (2) receipts from selling tangible personal property that is or will be incorporated into a metropolitan redevelopment project created under the Metropolitan Redevelopment Code [3-60A-1 NMSA 1978]; (3) receipts from selling construction material; or (4) that portion of the receipts from performing a "service" that reflects the value of tangible personal property utilized or produced in performance of such service. **B.** Receipts from selling tangible personal property for any purpose to an Indian tribe, nation or pueblo or any governmental subdivision, agency, department or instrumentality thereof for use on Indian reservations or pueblo grants may be deducted from gross receipts or from governmental gross receipts. **C.** When a seller, in good faith, deducts receipts for tangible personal property sold to the state or any governmental unit, subdivision, agency, department or instrumentality thereof, after receiving written assurances from the buyer's representative that the property sold is not	service to a governmental agency are not deductible pursuant to Section 7-9-54 NMSA 1978. Only the receipts from selling tangible personal property to a governmental agency are deductible.

Provisions in Current Law and Administrative Rule:
School Bus Transportation

Current Law		Administrative Rule
	construction material, the department shall not assert in a later assessment or audit of the seller that the receipts are not deductible pursuant to Paragraph (3) of Subsection A of this section.	
7-15A-5. Exemption from tax. (2006)	Exempted from imposition of the weight distance tax is the use of the highways of this state by: **A.** school buses; **B.** buses used exclusively for the transportation of agricultural laborers; **C.** buses operated by religious or nonprofit charitable organizations; and **D.** commercial motor carrier vehicles as defined in Subsection B of Section 7-15-2.1 NMSA 1978 while operating exclusively within ten miles of a border with Mexico in conjunction with crossing the border with Mexico.	**3.12.5.8 Highway Use Taxes and Fees Exemption From Tax Registration of School Buses Required:** Only those school buses registered under the provisions of Section 66-6-12 NMSA 1978, those buses used exclusively for the transportation of agricultural laborers registered under the provisions of Section 66-6-8 NMSA 1978, and those buses operated by religious or nonprofit charitable organizations registered under the provisions of Section 66-6-5 NMSA 1978 are exempt from the imposition of the weight distance tax under Section 7-15A-5 NMSA 1978. [9/20/93, 9/14/96; 3.12.5.8 NMAC - Rn & A, 3 NMAC 12.5.8, 11/15/01]
7-16A-10. Deductions; special fuel excise tax; special fuel suppliers. (2009)	**F.** special fuel that is number 2 diesel fuel sold for the generation of power to propel a vehicle authorized by contract with the public education department as a school bus; provided that the fuel has a distillation temperature of five hundred degrees Fahrenheit at a ten percent recovery point	**N/A**

Provisions in Current Law and Administrative Rule:
School Bus Transportation

Current Law		Administrative Rule
	and six hundred forty degrees Fahrenheit at a ninety percent recovery point;	
7-16A-13.1. Claim for refund of special fuel excise tax paid on special fuel. (2006)	**A.** Upon the submission of proof satisfactory to the department[1], a user of special fuel[2] may submit and the department may allow a claim for refund of tax paid on special fuel used to propel a vehicle authorized by contract with the public education department as a school bus, to propel a vehicle off-road, to operate auxiliary equipment by a power take-off from the main engine or transmission of a vehicle or to operate a non-automotive apparatus mounted on a vehicle when the special fuel used for such purposes and the special fuel used to propel the vehicle on the highways are drawn from a common supply tank. The vehicle must be registered with the department. The user must be registered with the department for purposes of reporting and paying gross receipts tax. **B.** No person may submit claims for refund pursuant to the provisions of this section more frequently than quarterly. No claim for refund may be submitted or allowed on less than one hundred gallons.	**3.1.4. Tax Administration Filing** **3.1.4.11 Semi-Annual or Quarterly Filing** **D. Filing Periods for Alternative Fuel Tax Distributors:** (1) In anticipation that distributors who are required to file and pay the alternative fuel excise tax will have a tax liability of less than $200 per month, distributors are authorized to report and pay this tax on a quarterly basis without advance approval of the secretary. The quarterly reporting and payment intervals shall only be for the three-month periods ending March 31, June 30, September 30 and December 31. (2) After December 31, 1996, any distributor reporting and paying on a quarterly basis whose alternative fuel excise tax liability averages more than $200 per month during a calendar quarter will be required to report and pay alternative fuel excise

[1] "department" means the taxation and revenue department, the secretary or any employee of the department exercising authority lawfully delegated to that employee by the secretary;
[2] "special fuel" means any diesel-engine fuel or kerosene used for the generation of power to propel a motor vehicle, except for gasoline, liquefied petroleum gas, compressed or liquefied natural gas and products specially prepared and sold for use in aircraft propelled by turbo-prop or jet engines

Provisions in Current Law and Administrative Rule:
School Bus Transportation

Current Law		Administrative Rule
	C. The department may prescribe the documents necessary to support a claim for refund pursuant to the provisions of this section. The department may prescribe the use of types of monitoring or measuring equipment. **D.** This section applies to special fuel purchased on or after July 1, 2001, except for the refund for special fuel used to propel a school bus, which applies to special fuel purchased on or after July 1, 2005.	tax on a monthly basis. After December 31, 1996, any distributor reporting on a monthly basis but whose alternative fuel tax liability is less than $200 per month may report and pay the alternative fuel excise tax on a quarterly basis if the distributor obtains the prior approval of the secretary or the secretary's delegate. (3) This regulation is retroactively applicable to tax periods beginning on or after January 1, 1996.
22-8-26. Transportation distribution.	**A.** Money in the transportation distribution of the public school fund shall be used only for the purpose of making payments to each school district or state-chartered charter school for the to-and-from school transportation costs of students in grades kindergarten through twelve attending public school within the school district or state-chartered charter school and of three- and four-year-old children who meet the department approved criteria and definition of developmentally disabled and for transportation of students to and from their regular attendance centers and the place where vocational education programs are being offered. **B.** In the event a school district's or state-chartered charter school's transportation allocation exceeds the amount required to	**6.43.3 Public School Transportation Operational Funding Reporting Requirements** **6.43.3.7 E. Remaining balance -** Unexpended balance at the end of any fiscal year that is not obligated or necessary to meet the to-and-from transportation services included in the school district budget. [07-30-99; 6.43.3.7 NMAC - Rn, 6 NMAC 9.4.3.7, 12-29-2000; A, 11-13-2009] **6.43.3.8 Requirements of the Public Education Department:** **B. The department shall** prepare budget and reporting forms for the remaining balances carried forward and provide them to each school district.

Provisions in Current Law and Administrative Rule:
School Bus Transportation

Current Law		Administrative Rule
	meet obligations to provide to-and-from transportation, three- and four-year-old developmentally disabled transportation and vocational education transportation, fifty percent of the remaining balance shall be deposited in the transportation emergency fund. **C.** Of the excess amount retained by the school district or state-chartered charter school, at least twenty-five percent shall be used for to-and-from transportation-related services, excluding salaries and benefits, and up to twenty-five percent may be used for other transportation-related services, excluding salaries and benefits as defined by rule of the department. **D.** In the event the sum of the proposed transportation allocations to each school district or state-chartered charter school exceeds the amounts in the transportation distribution, the allocation to each school district or state-chartered charter school shall be reduced in the proportion that the school district or state-chartered charter school allocation bears to the total statewide transportation distribution. **E.** A local school board or governing body of a state-chartered charter school, with the approval of the state transportation director, may provide additional transportation services pursuant to Section 22-16-4 NMSA	[07-30-99; 6.43.3.8 NMAC - Rn, 6 NMAC 9.4.3.8, 12-29-2000; A, 11-13-2009] **6.43.3.9 Requirements of School Districts** **B. School districts shall** use their remaining balance as follows. (1) At least twenty-five percent of the total remaining balance shall be used for to-and-from transportation-related services, excluding salaries and benefits. (2) Up to twenty-five percent of the total remaining balance may be used for other transportation-related services, excluding salaries and benefits. (3) The school district may use fifty percent of the total remaining balance for to-and-from transportation-related services, excluding salaries and benefits. [07-30-99; 6.43.3.9 NMAC - Rn, 6 NMAC 9.4.3.9, 12-29-2000] **HISTORY OF 6.43.3 NMAC:** [RESERVED]

Provisions in Current Law and Administrative Rule:
School Bus Transportation

Current Law		Administrative Rule
	1978 to meet established program needs. **F.** Nothing in this section prohibits the use of school buses to transport the general public pursuant to the Emergency Transportation Act [22-17-1 through 22-17-4 NMSA 1978].	
22-8-27. Transportation equipment. (2009)	**A.** The department shall establish a systematic program for the purchase of necessary school bus transportation equipment. **B.** In establishing a system for the replacement of school-district-owned buses, the department shall provide for the replacement of school buses on a twelve-year cycle. School districts requiring additional buses to accommodate growth in the school district or to meet other special needs may petition the department for additional buses. Under exceptional circumstances, school districts may also petition the department for permission to replace buses prior to the completion of a twelve-year cycle or to use buses in excess of twelve years contingent upon satisfactory annual safety inspections. **C.** In establishing a system for the use of contractor-owned buses by school districts or state-chartered charter schools, the department shall establish a schedule for the payment of rental fees for the use of contractor-owned buses. The department shall establish procedures to ensure the	**6.43.2. Requirements for School Bus Contracts and Per Capita Feeder Agreements** **K.** The local board shall comply with the procedures established by the secretary of public education for the purchase and replacement of school buses. **M.** The school district shall ensure that a lien is filed in its name on every contractor-owned school bus under the contract. The school district shall also ensure that a lien is perfected in its name on each contractor-owned school bus with the motor vehicle division of the taxation and revenue department. The lien shall be recorded on the title of the school bus. The school district shall provide documentation to the state transportation director that the school district has filed a lien on each school bus authorized under contract with the school district. A school bus contractor shall not refinance or use a

Provisions in Current Law and Administrative Rule:
School Bus Transportation

Current Law		Administrative Rule
	systematic replacement of buses on a twelve-year replacement cycle. School districts requiring additional buses to accommodate growth in the school district or to meet other special needs may petition the department for additional buses. Under exceptional circumstances, school districts may also petition the department for permission to replace buses prior to the completion of a twelve-year cycle or to use buses in excess of twelve years contingent upon satisfactory annual safety inspections. **D.** The school district shall file a lien on every contractor-owned school bus under the contract on which the contractor owes money, which lien shall have priority second only to a lien securing the purchase-money obligation. The school district shall perfect its lien on each contractor-owned school bus by filing the lien with the motor vehicle division of the taxation and revenue department. The lien shall be recorded on the title of the school bus. A school bus contractor shall not refinance or use a school bus on which a school district has a lien as collateral for any other loan without prior written permission of the department. A school bus lien shall be collected and enforced as provided in Chapter 55, Article 9 NMSA 1978. The school district shall release its lien on a school bus:	school bus on which a school district has a lien as collateral for any other loan without prior written permission of the public education department. The school district shall release its lien on a school bus when: (1) the public education department authorizes a replacement of the school bus; or (2) the contractor has reimbursed the school district the amount calculated by the public education department; if the school district fails to take action to collect money owed to it when a school bus contract is terminated or not renewed, the public education department may deduct the amount from the school district's transportation distribution. [12-31-98; 6.43.2.8 NMAC - Rn, 6 NMAC 9.4.1.8, 10-15-01; A, 11-13-09]

Provisions in Current Law and Administrative Rule:
School Bus Transportation

Current Law		Administrative Rule
	(1) when the department authorizes a replacement of the school bus; or (2) when the contractor has reimbursed the school district the amount calculated pursuant to Subsection E of this section if the school bus service contract is terminated or not renewed and the contractor owes the school district as provided in that subsection. **E.** No school district shall pay rental fees for any one bus for a period in excess of five years. In the event a school bus service contract is terminated or not renewed by either party, the department shall calculate the remaining number of years that a bus could be used based on a twelve-year replacement cycle and calculate a value reflecting that use. The school district shall deduct an amount equal to that value from any remaining amount due on the contract, or if no balance remains on the contract, the contractor shall reimburse the school district an amount equal to the value calculated. **F.** If the school district fails to take action to collect money owed to it when a school bus contract is terminated or not renewed, the department may deduct the amount from the school district's transportation distribution.	
22-8-29. Transportation distributions; reports; payments. (2010)	**A.** Prior to November 15 of each year, each local school board of a school district and governing body of a state-chartered charter school shall report to the state transportation	**6.43.3 Public School Transportation Operational Funding Reporting Requirements** **6.43.3.9 Requirements of School**

Provisions in Current Law and Administrative Rule:
School Bus Transportation

Current Law		Administrative Rule
	director, upon forms furnished by the state transportation director, the following information concerning the school district's or state-chartered charter school's operation on the first reporting date of the current year: (1) the number and designation of school bus routes in operation in the school district; (2) the number of miles traveled by each school bus on each school bus route, showing the route mileage in accordance with the type of road surface traveled; (3) the number of students transported on the first reporting date of the current year and adjusted for special education students on December 1; (4) the projected number of students to be transported in the next school year; (5) the seating capacity, age and mileage of each bus used in the school district for student transportation; and (6) the number of total miles traveled for each school district's or state-chartered charter school's per capita feeder routes. **B.** Each local school board of a school district and governing body of a state-chartered charter school maintaining a school bus route shall make further reports to the state transportation director at other times specified by the state transportation director. **C.** The state transportation director shall certify to the secretary that the allocations	**Districts** **A. Each school district** that receives transportation distributions in accordance with Sections 22-8-26, 22-8-29, 22-8-29.1, 22-8-29.4, and 22-8-29.6, NMSA, 1978 shall report to the department their budget and expenditures on forms provided by the department.

Provisions in Current Law and Administrative Rule:
School Bus Transportation

Current Law		Administrative Rule
	from the transportation distributions to each school district and state-chartered charter school are based upon the transportation distribution formula established in the Public School Code [Chapter 22 [except Article 5A] NMSA 1978]. The allocations for the first six months of a school year shall be based upon the tentative transportation budget of the school district or state-chartered charter school for the current fiscal year. Allocations to a school district or state-chartered charter school for the remainder of the school year shall adjust the amount received by the school district or state-chartered charter school so that it equals the amount the school district or state-chartered charter school is entitled to receive for the entire school year based upon the November 15 report and subject to audit and verification. **D.** The department shall make periodic installment payments to school districts and state-chartered charter schools during the school year from the transportation distributions, based upon the allocations certified by the state transportation director.	

Provisions in Current Law and Administrative Rule:
School Bus Transportation

Current Law		Administrative Rule
22-8-29.1. Calculation of transportation allocation.	**A.** As used in this section: (1) "annual variables" means the coefficients calculated by regressing the total operational expenditures from two years prior to the current school year for each school district and state-chartered charter school using the number of students transported and the numerical value of site characteristics; (2) "base amount" means the fixed amount that is the same for all school districts and an amount established by rule for state-chartered charter schools; (3) "total operational expenditures" means the sum of all to-and-from school transportation expenditures, excluding expenditures incurred in accordance with the provisions of Section 22-8-27 NMSA 1978;	**6.43.3 Public School Transportation Operational Funding Reporting Requirements** **6.43.3.8 Requirements of the Public Education Department:** The department is responsible for determining the distribution for each school district in accordance with Sections 22-8-26, 22-8-29, 22-8-29.1, 22-8-29.4, and 22-8-29.6 NMSA 1978.

Provisions in Current Law and Administrative Rule:
School Bus Transportation

Current Law		Administrative Rule
	and (4) "variable amount" means the sum of the product of the annual variables multiplied by each school district's or state-chartered charter school's numerical value of the school district's and state-chartered charter school's site characteristics multiplied by the number of days of operation for each school district or state-chartered charter school. **B.** The department shall calculate the transportation allocation for each school district and state-chartered charter school. **C.** The base amount is designated as product (A.) Product A is the constant calculated by regressing the total operations expenditures from the two years prior to the current school year for school district or state-chartered	

Provisions in Current Law and Administrative Rule:
School Bus Transportation

Current Law		Administrative Rule
	charter school operations using the numerical value of site characteristics approved by the department. The legislative education study committee and the legislative finance committee may review the site characteristics developed by the state transportation director prior to approval by the department. **D.** The variable amount is designated as product B. Product B is the predicted additional expenditures for each school district or state-chartered charter school based on the regression analysis using the site characteristics as predictor variables multiplied by the number of days. **E.** The allocation to each school district and state-chartered charter school shall be equal to product A plus product B. **F.** For the 2001-2002, 2002-2003 and 2003-2004 school years, the transportation allocation for each school district shall not be less than ninety-five percent or more than one hundred five percent of the prior school year's transportation expenditure. **G.** The adjustment factor shall be applied to the allocation amount determined pursuant to Subsections E and F of this section.	

Provisions in Current Law and Administrative Rule:
School Bus Transportation

Current Law		Administrative Rule
22-8-29.4. Transportation distribution adjustment factor.	**A.** The department shall establish a transportation distribution adjustment factor. The adjustment factor shall be calculated as follows: (1) calculate the unadjusted transportation allocation for each school district and state-chartered charter school, designated in Section 22-8-29.1 NMSA 1978 as product A plus product B; (2) the sum total of product A plus product B in all school districts and state-chartered charter schools added together equals product C; and (3) subtract product C from the total operational transportation distribution for the current year and divide the result by product C and then add 1 in the following manner: "[(total operational transportation distribution - C) ÷ C] + 1". The result is the transportation distribution adjustment factor. **B.** As used in this section, "total operational transportation distribution" means the total legislative appropriation for the transportation distribution minus amounts included for capital outlay expenses.	**6.43.3 Public School Transportation Operational Funding Reporting Requirements** **6.43.3.8 Requirements of the Public Education Department:** **A. The department shall** calculate the remaining balances for each school district and submit the amount to each school district that they are allowed to maintain and use for to- and -from operations and other transportation related services.
22-8-29.6. Transportation emergency fund. (1999)	**A.** The "transportation emergency fund" is created in the state treasury. Money in the fund shall not revert to the general fund at the end of any fiscal year. Money in the fund is appropriated to the department for the purpose of funding transportation	**6.20.2 Public School Finance – Budgeting and Accounting Governing Budgeting and Accounting for New Mexico Public Schools and School Districts** **6.20.2.24 Other Administrative**

Provisions in Current Law and Administrative Rule:
School Bus Transportation

Current Law		Administrative Rule
	emergencies. The state superintendent [secretary] shall make distributions only to ensure the safety of students receiving to-and-from transportation services. **B.** The state superintendent [secretary] shall account for all transportation emergency distributions and shall make full reports to the governor, the legislative education study committee and the legislative finance committee of payments made.	**Standards:** **B.** Transportation: Student transportation is provided for in Section 22-16-1 et seq., NMSA 1978. Monies allocated by the transportation unit of the department shall be utilized for transportation expenditures only and accounted for in accordance with department transportation regulations and GAAP.
22-16-2. State transportation division; duties. (1997)	Subject to the policies of the state board [department], the state transportation division of the department of education [public education department] shall: **F.** establish standards and certify for safety, vehicles that are defined as school buses by the Motor Vehicle Code [Articles 1 through 8 of Chapter 66 [except 66-7-102.1] NMSA 1978]; and	**6.41.2. Transportation – School Bus Safety Part 2 School Bus Inspections** **6.41.2.8 Requirements of the Public Education Department:** The department, working cooperatively with other agencies and entities, will establish a safety audit program. The department, or its authorized representatives, will be required to: **A.** randomly audit district school bus maintenance and inspections records; **B.** conduct random school bus inspections as a division, or through joint power agreements with other agencies, or contract with other entities; **C.** conduct random school bus inspections in compliance with the department's guide for school bus maintenance and safety audit

Provisions in Current Law and Administrative Rule:
School Bus Transportation

Current Law		Administrative Rule
		program; **D.** maintain records of the school districts inspection and safety audits. [12-31-98; 6.41.2.8 NMAC - Rn, 6 NMAC 9.5.1.8 & A, 07-31-01; A, 11-13-09] **6.41.2.9 Requirements of School Districts:** School districts shall ensure that all school buses are inspected semi-annually in accordance with the guide for school bus maintenance and safety audit program. **A.** School districts must maintain the following: (1) maintenance records in accordance with the department's guide for school bus maintenance and safety audit program; (2) semi-annual inspection records completed by the contractor or in the case of owned operations, the local school district superintendent; (3) pre-and-post trip records of daily inspections for the school year completed by the contractor or school district transportation director; (4) inspection records of random inspections conducted by inspectors or auditor authorized by the department.

Provisions in Current Law and Administrative Rule:
School Bus Transportation

Current Law		Administrative Rule
		B. School districts must certify to the department that semi-annual inspections and daily driver inspections have been conducted and are on file. [12-31-98; 6.41.2.9 NMAC - Rn, 6 NMAC 9.5.1.9 & A, 07-31-01; A, 11-13-09]
22-16-3. School bus service contracts. (2009)	**C.** In addition to approving the form of the contract, the department shall, by rule, establish the parameters of school bus service contracts to include recognition of fuel costs, operation and maintenance costs and employee salary and benefits costs. In entering into school bus service contracts, school districts shall give preference to in-state service providers and the use of multiple providers. Upon request, the department shall provide assistance to local school districts in the negotiation and award of school bus service contracts. **E.** In the event a contract with a school bus operator is terminated or not renewed by either party, the buses owned by the operator that are used pursuant to the operator's school bus service contract shall be appraised by three qualified appraisers appointed by the local school board and approved by the state transportation director. The operator succeeding to the contract shall purchase, with the approval of the operator whose	**6.43.2. Requirements for School Bus Contracts and Per Capita Feeder Agreements** **D.** For fleet contractors, the amount of the contract shall include recognition of fuel costs, operation and maintenance costs, and salary and benefits costs. For individual owner operator equipment contracts, the amount of the contract shall include recognition of fuel and operations and maintenance costs. **M.** The school district shall ensure that a lien is filed in its name on every contractor-owned school bus under the contract. The school district shall also ensure that a lien is perfected in its name on each contractor-owned school bus with the motor vehicle division of the taxation and revenue department. The lien shall be recorded on the title of the school bus. The school district shall

Provisions in Current Law and Administrative Rule:
School Bus Transportation

Current Law		Administrative Rule
	contract was terminated, all of the buses owned by the former operator at their appraised value.	provide documentation to the state transportation director that the school district has filed a lien on each school bus authorized under contract with the school district. A school bus contractor shall not refinance or use a school bus on which a school district has a lien as collateral for any other loan without prior written permission of the public education department. The school district shall release its lien on a school bus when: (1) the public education department authorizes a replacement of the school bus; or (2) the contractor has reimbursed the school district the amount calculated by the public education department; if the school district fails to take action to collect money owed to it when a school bus contract is terminated or not renewed, the public education department may deduct the amount from the school district's transportation distribution. [12-31-98; 6.43.2.8 NMAC - Rn, 6 NMAC 9.4.1.8, 10-15-01; A, 11-13-09]
22-16-9. School buses; termination of use; resale. (1967)	**A.** When a school bus is being operated for purposes other than to actually transport students to and from school or on school	**6.40.2. Transportation – School Bus Equipment Part 2 New Mexico School Bus Standards and School**

Provisions in Current Law and Administrative Rule:
School Bus Transportation

Current Law		Administrative Rule
	activity trips, all markings indicating "school bus" shall be covered or removed. **B.** When a school bus is sold to be used exclusively for purposes other than the transportation of students, all school bus identification shall be removed. In addition, unless the motor vehicle is painted a different color than that prescribed by the state board [department] for school buses, a series of diagonal black stripes shall be painted on the rear of the motor vehicle. The stripes shall be at least three feet long, four inches wide, and shall be spaced not more than ten inches apart. **C.** The provisions of this section shall apply to any school bus that is operated on any public street or highway, except for the purpose of taking it to a place to be painted or moving it to a place of storage.	**Bus Phase-Out** **6.40.2.6 Objective** **E.** To establish school bus construction costs for small, medium and large buses, and to establish a maximum useful life criteria for spare and activity buses. [7-01-96; 6.40.2.6 NMAC - Rn, 6 NMAC 9.2.6, 6 NMAC 9.2.8 & A, 7-31-2000] **6.40.2.8 School Bus Phase-Out** **A.** All school buses including spare and activity buses shall not be operated for any purpose once they have become twenty (20) years of age, from the date of (body) manufacture. **B.** School buses twenty (20) years of age, from the date of (body) manufacture shall be removed from service in accordance with Section 22-16-9, NMSA, 1978. [7-01-96; 6.40.2.8 NMAC - Rn, 6 NMAC 9.2.9 & A, 7-31-2000]

Public Educat epartment
School Transportation
2012-2013
Final Operation Allocations

> 1000													$ 1.15	$ 2.64
< 1000													$ 0.23	$
FY13 Name	Enrollment	12 -13 Transp. Students	Students	SE Stu	Buses	Lifts	Area	Density	BUS MILES TRAVELED	PER CAPITA MILES TRAVELED	TOTAL MILES TRAVELED	Days	Student Daily Variable	S.E. Student Daily Variable
			A	B	C	D	E	F (A/E)			G	H	A X Variable	B X Variable
ALAMOGORDO	6,069.50	2,405.00	2,291	114	29	8	3698	0.61952	397,182.4	43,900.0	441,082.4	172	$ 2,641.57	$ 301.13
ALBUQUERQUE	92,595.00	41,258.00	38,939	2,319	399	57	1178	33.05518	6,008,230.2	79,614.0	6,087,844.2	178	$ 44,897.45	$ 6,125.55
ASL CHARTER SCHOOL	67.00	63.00	36	27	5	0	1178	0.03056	107,198.0	0.0	107,198.0	132	$ 14.56	$
ANIMAS	186.00	158.00	146	12	7	0	2315	0.06307	120,825.0	14,520.0	135,345.0	150	$ 38.51	$
ARTESIA	3,608.50	2,925.00	2,835	90	17	3	2776	1.02125	303,156.0	19,320.0	322,476.0	180	$ 3,268.81	$ 237.73
AZTEC	3,362.50	3,004.00	2,921	83	32	6	415	7.03855	314,838.0	0.0	314,838.0	180	$ 3,367.97	$ 219.24
BELEN	4,335.50	2,861.00	2,768	93	36	5	1081	2.56059	559,440.0	0.0	559,440.0	180	$ 3,191.56	$ 245.66
BERNALILLO	3,023.50	2,752.00	2,684	68	34	5	648	4.14198	429,986.1	0.0	429,986.1	177	$ 3,094.71	$ 179.62
BLOOMFIELD	2,976.50	2,658.00	2,555	103	21	2	1508	1.69430	334,212.8	43,293.0	377,505.8	178	$ 2,945.97	$ 272.07
CAPITAN	479.50	326.00	326	0	8	0	665	0.49023	101,094.0	0.0	101,094.0	145	$ 75.63	$
CARLSBAD	6,214.00	2,320.00	2,204	116	34	3	2497	0.88266	395,769.0	50,657.0	446,426.0	179	$ 2,541.26	$ 306.41
CARRIZOZO	138.50	65.00	64	1	3	0	1725	0.04870	30,617.2	14,424.0	45,041.2	147	$ 19.64	$
CENTRAL CONS.	6,004.50	4,687.00	4,540	147	61	8	2819	1.61050	879,142.0	56,818.0	935,960.0	178	$ 5,234.71	$ 388.29
CHAMA	377.00	203.00	201	2	7	3	1178	0.17063	68,700.0	19,725.0	88,425.0	150	$ 46.91	$
CIENAGUAS	257.00	64.00	64	0	4	0	1178	0.05433	7,697.0	0.0	7,697.0	179	$ 41.79	$
CIMARRON	247.00	249.00	246	3	7	2	1436	0.17131	191,543.5	0.0	191,543.5	151	$ 57.54	$
CLAYTON	504.00	351.00	350	1	14	1	2636	0.13278	296,423.4	0.0	296,423.4	178	$ 81.11	$
CLOUDCROFT	375.50	209.00	208	1	8	1	1466	0.14286	69,874.0	0.0	69,874.0	155	$ 48.30	$
CLOVIS	8,507.50	2,734.00	2,537	197	33	5	454	5.58811	354,440.4	0.0	354,440.4	172	$ 2,925.21	$ 520.37
COBRE CONS.	1,236.00	847.00	823	24	13	2	1045	0.78756	175,742.2	0.0	175,742.2	179	$ 948.94	$ 63.40
CORONA	75.00	46.00	46	0	4	1	2081	0.02210	90,210.0	59,220.0	149,430.0	150	$ 10.63	$
COTTONWOOD CLASSICAL	542.00	138.00	138	0	4	0	1178	0.11715	62,113.0	62,000.0	124,113.0	179	$ 31.89	$
CUBA	551.00	551.00	540	11	15	3	1764	0.30612	323,579.2	7,076.0	330,655.2	173	$ 127.83	$
DEMING	5,371.00	4,171.00	4,023	148	46	7	2968	1.35546	560,122.5	35,980.0	596,102.5	175	$ 4,638.60	$ 390.94
DES MOINES	85.00	250.00	250	0	4	0	1171	0.04270	65,775.4	15,928.0	81,703.4	181	$ 11.55	$
DEXTER	997.00	823.00	805	18	9	1	685	1.17518	147,865.8	0.0	147,865.8	177	$ 190.18	$
DORA	72.00	74.00	71	3	7	1	817	0.08690	79,365.6	0.0	79,365.6	151	$ 17.10	$
DULCE	405.00	404.00	394	10	4	1	1294	0.30448	24,516.0	0.0	24,516.0	180	$ 93.36	$
ELIDA	130.50	133.00	132	1	4	0	796	0.04020	81,585.3	2,416.0	84,001.3	151	$ 7.63	$
ESPANOLA	4,044.00	2,950.00	2,836	114	35	5	712	3.98315	491,516.1	5,191.0	496,707.1	179	$ 3,269.96	$ 301.13
ESTANCIA	813.00	381.00	376	5	10	1	1064	0.35338	128,808.0	16,560.0	145,368.0	180	$ 88.04	$
EUNICE	624.00	466.00	460	6	4	1	662	0.69486	54,693.0	0.0	54,693.0	177	$ 107.68	$
FARMINGTON	11,169.50	6,146.00	5,986	160	68	13	805	7.43602	968,202.0	140,022.0	1,108,224.0	180	$ 6,901.98	$ 422.63

ATTACHMENT 2

Public Education Department
School Transportation
2012-2013
Final Operation Allocations

> 1000													$ 1.15	$ 2.64
1000													$ 0.23	$ -
FY13 Name	Enrollment	12 -13 Transp. Students	Students	SE Stu	Buses	Lifts	Area	Density	BUS MILES TRAVELED	PER CAPITA MILES TRAVELED	TOTAL MILES TRAVELED	Days	Student Daily Variable	S.E. Student Daily Variable
			A	B	C	D	E	F (A/E)			G	H	A X Variable	B X Variable
FLOYD	233.00	93.00	89	4	3	1	431	0.20650	33,174.7	0.0	33,174.7	151	$ 21.49	$ -
FT. SUMNER	290.00	226.00	223	3	9	0	2332	0.09563	209,103.7	19,695.0	228,798.7	169	$ 52.22	$ -
GADSDEN	13,831.50	11,020.00	10,633	387	93	12	1307	8.13542	1,642,281.4	26,170.0	1,668,451.4	178	$ 12,260.06	$ 1,022.25
GALLUP	11,402.50	8,137.00	7,810	327	109	15	4957	1.57555	2,438,820.0	232.0	2,439,052.0	180	$ 9,005.09	$ 863.76
GRADY	92.00	47.00	44	3	5	0	358	0.12291	66,150.0	0.0	66,150.0	147	$ 10.86	$ -
GRANTS	3,545.50	1,526.00	1,480	46	32	3	3929	0.37669	376,897.8	28,718.0	405,615.8	173	$ 1,706.47	$ 121.51
HAGERMAN	436.00	359.00	350	9	5	1	400	0.87500	49,404.0	0.0	49,404.0	179	$ 82.96	$ -
HATCH	1,288.00	1,344.00	1,324	20	14	2	1125	1.17689	143,307.8	0.0	143,307.8	178	$ 1,526.60	$ 52.83
HOBBS	8,958.50	3,639.00	3,521	118	26	6	757	4.65125	410,688.0	0.0	410,688.0	180	$ 4,059.78	$ 311.69
HONDO	146.00	135.00	135	0	5	1	1350	0.10000	49,996.8	3,354.0	53,350.8	144	$ 31.20	$ -
HOUSE	63.00	19.00	19	0	4	1	495	0.03838	37,668.0	0.0	37,668.0	145	$ 4.39	$ -
JAL	408.50	121.00	120	1	2	0	724	0.16575	65,304.0	0.0	65,304.0	180	$ 27.96	$ -
JEMEZ MOUNTAIN	287.50	257.00	255	2	1	2	1655	0.15408	153,183.8	549.0	153,732.8	154	$ 59.39	$ -
JEMEZ VALLEY	504.50	477.00	476	1	9	1	1105	0.43077	100,620.0	32,580.0	133,200.0	180	$ 110.23	$ -
LAKE ARTHUR	139.50	82.00	78	4	2	1	399	0.19549	36,134.0	0.0	36,134.0	178	$ 18.95	$ -
LAS CRUCES	24,643.00	9,908.00	9,298	610	135	25	1456	6.38599	1,803,496.0	22,499.2	1,825,995.2	178	$ 10,720.78	$ 1,611.29
LAS VEGAS EAST	1,811.00	664.00	645	19	18	1	1268	0.50868	192,614.4	12,000.0	204,614.4	152	$ 743.70	$ 50.19
LAS VEGAS WEST	1,610.00	818.00	794	24	19	3	3065	0.25905	233,100.0	7,920.0	241,020.0	180	$ 915.50	$ 63.40
LOGAN	271.00	154.00	147	7	5	0	694	0.21182	97,907.6	0.0	97,907.6	146	$ 35.59	$ -
LORDSBURG	510.50	399.00	377	22	8	2	1139	0.33099	66,726.0	31,388.0	98,114.0	180	$ 192.20	$ -
LOS ALAMOS	3,510.50	1,417.00	1,385	32	24	6	110	12.59091	169,758.0	0.0	169,758.0	180	$ 1,596.93	$ 84.53
LOS LUNAS	8,297.50	4,445.00	4,334	111	81	11	669	6.47833	841,596.8	0.0	841,596.8	176	$ 4,997.19	$ 293.20
LOVING	661.00	97.00	96	1	2	1	110	0.87273	29,040.0	0.0	29,040.0	176	$ 22.41	$ -
LOVINGTON	3,485.50	1,738.00	1,609	129	17	2	992	1.62198	252,306.0	0.0	252,306.0	180	$ 1,855.21	$ 340.75
MAGDALENA	1,349.50	158.00	156	2	5	0	2188	0.07130	58,616.6	67,884.0	126,500.6	149	$ 36.51	$ -
MAXWELL	106.50	18.00	18	0	1	0	313	0.05751	12,180.6	0.0	12,180.6	147	$ 4.16	$ -
MELROSE	201.00	64.00	63	1	6	0	718	0.08774	72,900.0	0.0	72,900.0	162	$ 14.79	$ -
MESA VISTA	388.50	326.00	321	5	6	0	1740	0.18448	69,150.0	0.0	69,150.0	156	$ 75.33	$ -
MORA	486.00	476.00	468	8	8	0	753	0.62151	97,848.0	0.0	97,848.0	180	$ 109.99	$ -
MORIARTY	2,900.50	2,792.00	2,742	50	46	5	1051	2.60894	660,548.8	27,382.0	687,930.8	172	$ 3,161.58	$ 132.07
MOSQUERO	39.50	20.00	19	1	2	0	1253	0.01516	44,121.6	113,472.0	157,593.6	144	$ 4.62	$ -
MOUNTAINAIR	280.00	115.00	110	5	6	1	950	0.11579	78,355.6	4,200.0	82,555.6	176	$ 26.57	$ -
PECOS	596.50	539.00	528	11	11	0	383	1.37859	111,795.2	0.0	111,795.2	176	$ 124.55	$ -

Public Educat. epartment
School Transportation
2012-2013
Final Operation Allocations

> 1000													$ 1.15	$ 2.64
< 1000													$ 0.23	$
FY13 Name	Enrollment	12 -13 Transp. Students	Students	SE Stu	Buses	Lifts	Area	Density	BUS MILES TRAVELED	PER CAPITA MILES TRAVELED	TOTAL MILES TRAVELED	Days	Student Daily Variable	S.E. Student Daily Variable
			A	B	C	D	E	F (A/E)			G	H	A X Variable	B X Variable
PENASCO	418.50	374.00	365	9	6	2	262	1.39313	62,118.0	12,321.0	74,439.0	153	$ 86.42	$
POJOAQUE	1,902.50	1,279.00	1,270	9	16	1	309	4.11003	338,256.0	0.0	338,256.0	174	$ 1,464.34	$ 23.77
PORTALES	2,909.00	2,408.00	2,299	109	20	1	350	6.56857	199,146.4	0.0	199,146.4	178	$ 2,650.79	$ 287.92
QUEMADO	157.00	93.00	93	0	6	0	4209	0.02210	78,810.0	141,285.0	220,095.0	150	$ 21.49	$
QUESTA	432.50	350.00	346	4	7	1	659	0.52504	59,991.2	0.0	59,991.2	164	$ 80.88	$
RATON	1,105.00	950.00	922	28	8	1	1002	0.92016	69,237.9	1,710.0	70,947.9	171	$ 1,063.08	$ 73.96
RED RIVER CHARTER	65.00	32.00	31	1	1	0	659	0.04704	9,795.0	9,750.0	19,545.0	150	$ 7.39	$
RESERVE	155.00	103.00	97	6	4	0	3349	0.02896	44,454.4	36,361.0	80,815.4	151	$ 23.80	$
RIO RANCHO	16,791.00	11,622.00	11,223	399	74	17	157	71.48408	1,045,326.6	60,464.0	1,105,790.6	177	$ 12,940.34	$ 1,053.94
ROSWELL	10,104.00	4,882.00	4,497	385	56	4	3190	1.40972	543,647.6	38,501.0	582,148.6	178	$ 5,185.13	$ 1,016.96
ROY	39.00	12.00	11	1	1	0	784	0.01403	33,843.0	0.0	33,843.0	145	$ 2.73	$
RUIDOSO	2,094.00	1,597.00	1,585	12	21	1	165	9.60606	264,508.0	0.0	264,508.0	178	$ 1,827.54	$ 31.70
SAN JON	126.50	33.00	32	1	4	0	637	0.05024	40,500.4	0.0	40,500.4	146	$ 7.63	$
SANTA FE	14,205.50	9,763.00	9,510	253	70	8	1016	9.36024	976,624.0	4,498.0	981,122.0	179	$ 10,965.22	$ 668.29
SANTA ROSA	632.00	449.00	442	7	9	0	2325	0.19011	122,901.4	61,469.0	184,370.4	179	$ 102.37	$
SILVER CITY	3,025.00	1,731.00	1,686	45	21	4	2929	0.57562	266,119.5	0.0	266,119.5	177	$ 1,943.99	$ 118.87
SOCORRO	1,868.00	1,129.00	1,094	35	13	4	2615	0.41836	138,066.8	99,980.0	238,046.8	181	$ 1,261.40	$ 92.45
S.W.AM&SA	276.00	170.00	170	0	3	0	1178	0.14431	79,740.0	0.0	79,740.0	180	$ 139.28	$
S.W.SECONDARY	498.00	102.00	102	0	1	0	1178	0.08659	15,156.0	0.0	15,156.0	180	$ 239.57	$
SPRINGER	188.50	132.00	130	2	4	1	1036	0.12548	54,142.4	0.0	54,142.4	152	$ 30.60	$
TAOS	2,913.50	1,664.00	1,596	68	17	2	637	2.50549	254,497.1	15,142.0	269,639.1	169	$ 1,840.22	$ 179.62
TATUM	324.00	105.00	99	6	5	1	1258	0.07870	104,286.0	0.0	104,286.0	156	$ 24.26	$
TEXICO	554.00	223.00	218	5	3	1	294	0.74150	75,547.0	0.0	75,547.0	155	$ 51.53	$
TRUTH OR CONS.	1,302.50	1,233.00	1,184	49	17	3	4237	0.27944	275,294.9	32,524.0	307,818.9	173	$ 1,365.18	$ 129.43
TUCUMCARI	1,020.50	631.00	600	31	7	1	996	0.60241	85,241.6	0.0	85,241.6	152	$ 691.81	$ 81.89
TULAROSA	883.00	644.00	640	4	10	1	1395	0.45878	116,946.0	3,346.0	120,292.0	178	$ 148.82	$
UPLIFT COMMUNITY	103.00	58.00	58	0	3	0	4957	0.01170	27,456.4	0.0	27,456.4	186	$ 13.40	$
VAUGHN	105.00	48.00	46	2	1	0	1609	0.02859	10,710.0	17,400.0	28,110.0	150	$ 11.09	$
WAGON MOUND	66.50	44.00	42	2	3	0	1146	0.03665	41,400.0	18,780.0	60,180.0	150	$ 10.17	$
ZUNI	1,260.00	920.00	904	16	10	2	506	1.78656	79,200.0	0.0	79,200.0	180	$ 1,042.33	$ 42.26
TOTALS	323,305	180,797	173,474	7,323	2,135	304	133,103	243	30,442,121.9	1,628,338.2	32,070,460.1		$ 189,390.78	$ 18,722.67

Public Education Department
School Transportation
2012-2013
Final Operation Allocations

> 1000	$ -	$ 5.54			$ 1.11	$ (15,537.90)		$ 125,346.00		TOTAL
1000	$ 97.17	$			$ 10.97	$		$ 50,463.90		
FY13 Name	Bus Daily Variable	Lift Bus Daily Variable	Daily Variable	Annual Student Bus Variable	Annual Mileage Variable	Annual Density Adjustment	PRODUCT B Annual Variable	PRODUCT A Base Amount	PRODUCT C BASE ALLOCATION	ADJ. FACTOR 1.0749488 FINAL ALLOCATION
	C X Variable	D X Vaiable	Sum of Variables	Sum X H	G X Variable	F X Variable				
ALAMOGORDO	$ -	$ 44.34	$ 2,987.03	$ 513,769.35	$ 491,793.64	$ (9,626.10)	$ 995,936.89	$ 125,346.00	$ 1,121,282.89	$ 1,205,322
ALBUQUERQUE	$ -	$ 315.89	$ 51,338.88	$ 9,138,321.42	$ 6,787,763.65	$ (513,608.05)	$ 15,412,477.01	$ 125,346.00	$ 15,537,823.01	$ 16,702,362
ASL CHARTER SCHOOL	$ 485.83	$	$ 500.39	$ 91,070.99	$ 104,392.63	$	$ 195,463.62	$ 50,463.90	$ 1,245,927.52	$ 1,264,359
ANIMAS	$ 680.16	$	$ 716.68	$ 107,501.32	$ 131,803.02	$	$ 239,304.34	$ 50,463.90	$ 289,768.24	$ 311,486
ARTESIA	$ -	$ 16.63	$ 3,523.17	$ 634,170.43	$ 359,551.07	$ (15,868.14)	$ 977,853.36	$ 125,346.00	$ 1,103,199.36	$ 1,185,883
AZTEC	$ -	$ 33.25	$ 3,620.46	$ 651,683.61	$ 351,034.92	$ (109,364.35)	$ 893,354.18	$ 125,346.00	$ 1,018,700.18	$ 1,095,051
BELEN	$ -	$ 27.71	$ 3,464.93	$ 623,686.51	$ 623,758.82	$ (39,786.22)	$ 1,207,659.10	$ 125,346.00	$ 1,333,005.10	$ 1,432,912
BERNALILLO	$ -	$ 27.71	$ 3,302.03	$ 584,460.17	$ 479,421.60	$ (64,357.60)	$ 999,524.17	$ 125,346.00	$ 1,124,870.17	$ 1,209,178
BLOOMFIELD	$ -	$ 11.08	$ 3,229.12	$ 574,783.44	$ 420,907.64	$ (26,325.82)	$ 969,365.26	$ 125,346.00	$ 1,094,711.26	$ 1,176,759
CAPITAN	$ 777.33	$	$ 852.66	$ 123,686.18	$ 98,448.37	$	$ 222,084.55	$ 50,463.90	$ 272,548.45	$ 292,976
CARLSBAD	$ -	$ 16.63	$ 2,864.29	$ 512,708.16	$ 497,751.60	$ (13,714.67)	$ 996,745.08	$ 125,346.00	$ 1,122,091.08	$ 1,206,190
CARRIZOZO	$ 291.50	$	$ 311.14	$ 45,737.73	$ 43,862.47	$	$ 89,600.20	$ 50,463.90	$ 140,064.10	$ 150,562
CENTRAL CONS.	$ -	$ 44.34	$ 5,667.34	$ 1,008,786.74	$ 1,043,567.32	$ (25,023.79)	$ 2,027,330.27	$ 125,346.00	$ 2,152,676.27	$ 2,314,017
CHAMA	$ 680.16	$	$ 727.07	$ 109,061.11	$ 86,110.92	$	$ 195,172.02	$ 50,463.90	$ 245,635.92	$ 264,046
CIEN AGUAS	$ 97.17	$	$ 111.96	$ 20,040.04	$ 7,495.57	$	$ 27,535.61	$ 50,463.90	$ 77,999.51	$ 83,845
CIMARRON	$ 680.16	$	$ 737.70	$ 111,393.26	$ 186,530.81	$	$ 297,924.07	$ 50,463.90	$ 348,387.97	$ 374,499
CLAYTON	$ 1,360.33	$	$ 1,441.44	$ 256,576.09	$ 288,666.00	$	$ 545,242.08	$ 50,463.90	$ 595,705.98	$ 640,353
CLOUDCROFT	$ 777.33	$	$ 825.63	$ 127,972.17	$ 68,045.40	$	$ 196,017.57	$ 50,463.90	$ 246,481.47	$ 264,955
CLOVIS	$ -	$ 27.71	$ 3,473.29	$ 597,405.75	$ 395,190.41	$ (86,827.43)	$ 905,768.74	$ 125,346.00	$ 1,031,114.74	$ 1,108,396
COBRE CONS.	$ -	$ 11.08	$ 1,023.41	$ 183,191.19	$ 195,947.28	$ (12,237.03)	$ 366,901.44	$ 125,346.00	$ 492,247.44	$ 529,141
CORONA	$ 388.67	$	$ 399.30	$ 59,894.29	$ 145,519.42	$	$ 205,413.71	$ 50,463.90	$ 255,877.61	$ 275,055
COTTONWOOD CLASSICAL	$ 388.67	$	$ 420.55	$ 75,279.28	$ 120,864.96	$	$ 196,144.24	$ 50,463.90	$ 246,608.14	$ 265,091
CUBA	$ 1,457.50	$	$ 1,584.82	$ 274,174.05	$ 322,001.95	$	$ 596,176.00	$ 50,463.90	$ 646,639.90	$ 695,105
DEMING	$ -	$ 38.79	$ 5,068.33	$ 886,957.65	$ 664,636.40	$ (21,060.97)	$ 1,530,533.08	$ 125,346.00	$ 1,655,879.08	$ 1,779,985
DES MOINES	$ 388.67	$	$ 400.22	$ 72,439.75	$ 79,565.22	$	$ 152,004.97	$ 50,463.90	$ 202,468.87	$ 217,644
DEXTER	$ 874.50	$	$ 1,064.68	$ 188,447.73	$ 43,996.15	$	$ 232,443.88	$ 50,463.90	$ 282,907.78	$ 411,606
DORA	$ 680.16	$	$ 697.26	$ 105,286.97	$ 77,288.60	$	$ 182,575.57	$ 50,463.90	$ 233,039.47	$ 250,506
DULCE	$ 388.67	$	$ 482.02	$ 86,763.95	$ 23,874.42	$	$ 110,638.36	$ 50,463.90	$ 161,102.26	$ 173,177
ELIDA	$ 388.67	$	$ 396.29	$ 59,839.98	$ 81,802.99	$	$ 141,642.96	$ 50,463.90	$ 192,106.86	$ 206,505
ESPANOLA	$ -	$ 27.71	$ 3,598.80	$ 644,185.39	$ 553,813.52	$ (61,889.73)	$ 1,136,109.18	$ 125,346.00	$ 1,261,455.18	$ 1,356,000
ESTANCIA	$ 971.66	$	$ 1,059.71	$ 190,746.99	$ 141,563.72	$	$ 332,310.71	$ 50,463.90	$ 382,774.61	$ 411,463
EUNICE	$ 388.67	$	$ 496.35	$ 87,853.75	$ 53,261.68	$	$ 141,115.44	$ 50,463.90	$ 191,579.34	$ 205,938
FARMINGTON	$ -	$ 72.05	$ 7,396.66	$ 1,331,398.27	$ 1,235,636.51	$ (115,540.21)	$ 2,451,494.57	$ 125,346.00	$ 2,576,840.57	$ 2,769,972

Public Educat[illegible]epartment
School Transportation
2012-2013
Final Operation Allocations

> 1000	$ -	$ 5.54			$ 1.11	$ (15,537.90)		$ 125,346.00		TOTAL
<1000	$ 97.17				$ 0.97			$ 50,463.90		
FY13 Name	Bus Daily Variable	Lift Bus Daily Variable	Daily Variable	Annual Student Bus Variable	Annual Mileage Variable	Annual Density Adjustment	PRODUCT B Annual Variable	PRODUCT A Base Amount	PRODUCT C BASE ALLOCATION	ADJ. FACTOR 1.0749488 FINAL ALLOCATION
	C X Variable	D X Valable	Sum of Variables	Sum X+1	G X Variable	F X Variable				
FLOYD	$ 291.50		$ 312.99	$ 47,261.44	$ 32,306.52		$ 79,567.95	$ 50,463.90	$ 130,031.85	$ 139,778
FT. SUMNER	$ 874.50		$ 926.72	$ 156,615.96	$ 222,811.04		$ 379,427.00	$ 50,463.90	$ 429,890.90	$ 462,111
GADSDEN	$ -	$ 66.50	$ 13,348.81	$ 2,376,088.26	$ 1,860,273.26	$ (126,407.41)	$ 4,109,954.10	$ 125,346.00	$ 4,235,300.10	$ 4,552,731
GALLUP	$ -	$ 83.13	$ 9,951.97	$ 1,791,355.20	$ 2,719,469.81	$ (24,480.73)	$ 4,486,344.27	$ 125,346.00	$ 4,611,690.27	$ 4,957,331
GRADY	$ 485.83		$ 496.69	$ 73,013.84	$ 64,418.85		$ 137,432.69	$ 50,463.90	$ 187,896.59	$ 201,979
GRANTS	$ -	$ 16.63	$ 1,844.60	$ 319,116.27	$ 452,249.45	$ (5,852.91)	$ 765,512.80	$ 125,346.00	$ 890,858.80	$ 957,628
HAGERMAN	$ 485.83		$ 568.79	$ 101,813.36	$ 48,111.10		$ 149,924.46	$ 50,463.90	$ 200,388.36	$ 215,407
HATCH	$ -	$ 11.08	$ 1,590.51	$ 283,111.07	$ 159,783.90	$ (18,286.38)	$ 424,608.59	$ 125,346.00	$ 549,954.59	$ 591,173
HOBBS	$ -	$ 33.25	$ 4,404.73	$ 792,850.96	$ 457,904.80	$ (72,270.73)	$ 1,178,485.03	$ 125,346.00	$ 1,303,831.03	$ 1,401,552
HONDO	$ 485.83		$ 517.03	$ 74,452.00	$ 51,954.61		$ 126,406.61	$ 50,463.90	$ 176,870.51	$ 190,127
HOUSE	$ 388.67		$ 393.06	$ 57,386.19	$ 36,682.23		$ 94,068.42	$ 50,463.90	$ 144,532.32	$ 155,365
JAL	$ 194.33		$ 222.29	$ 40,012.83	$ 63,594.99		$ 103,607.82	$ 50,463.90	$ 154,071.72	$ 165,619
JEMEZ MOUNTAIN	$ 1,068.83		$ 1,128.22	$ 173,745.57	$ 149,709.61		$ 323,455.18	$ 50,463.90	$ 373,919.08	$ 401,944
JEMEZ VALLEY	$ 874.50		$ 984.72	$ 177,250.10	$ 129,714.16		$ 306,964.25	$ 50,463.90	$ 357,428.15	$ 384,217
LAKE ARTHUR	$ 194.33		$ 213.28	$ 37,964.08	$ 35,188.37		$ 73,152.46	$ 50,463.90	$ 123,616.36	$ 132,881
LAS CRUCES	$ -	$ 138.55	$ 12,470.62	$ 2,219,770.37	$ 2,035,929.87	$ (99,224.86)	$ 4,156,475.38	$ 125,346.00	$ 4,281,821.38	$ 4,602,739
LAS VEGAS EAST	$ -	$ 5.54	$ 799.43	$ 121,513.00	$ 228,138.92	$ (7,903.74)	$ 341,748.17	$ 125,346.00	$ 467,094.17	$ 502,102
LAS VEGAS WEST	$ -	$ 16.63	$ 995.52	$ 179,193.39	$ 268,730.07	$ (4,025.15)	$ 443,898.31	$ 125,346.00	$ 569,244.31	$ 611,908
LOGAN	$ 485.83		$ 521.42	$ 76,127.07	$ 95,345.36		$ 171,472.43	$ 50,463.90	$ 221,936.33	$ 238,570
LORDSBURG	$ 777.33		$ 869.53	$ 156,515.78	$ 95,546.36		$ 252,062.14	$ 50,463.90	$ 302,526.04	$ 325,200
LOS ALAMOS	$ -	$ 33.25	$ 1,714.71	$ 308,648.03	$ 189,275.08	$ (195,636.29)	$ 302,286.82	$ 125,346.00	$ 427,632.82	$ 459,683
LOS LUNAS	$ -	$ 60.96	$ 5,351.35	$ 941,838.04	$ 938,355.18	$ (100,659.58)	$ 1,779,533.65	$ 125,346.00	$ 1,904,879.65	$ 2,047,648
LOVING	$ 194.33		$ 216.75	$ 38,147.57	$ 28,280.02		$ 66,427.59	$ 50,463.90	$ 116,891.49	$ 125,652
LOVINGTON	$ -	$ 11.08	$ 2,207.04	$ 397,267.47	$ 281,313.62	$ (25,202.10)	$ 653,378.99	$ 125,346.00	$ 778,724.99	$ 837,090
MAGDALENA	$ 485.83		$ 522.34	$ 77,829.05	$ 123,190.08		$ 201,019.13	$ 50,463.90	$ 251,483.03	$ 270,331
MAXWELL	$ 97.17		$ 101.33	$ 14,894.90	$ 11,861.83		$ 26,756.73	$ 50,463.90	$ 77,220.63	$ 83,008
MELROSE	$ 583.00		$ 597.79	$ 96,841.58	$ 70,992.21		$ 167,833.79	$ 50,463.90	$ 218,297.69	$ 234,659
MESA VISTA	$ 583.00		$ 658.33	$ 98,749.57	$ 67,340.34		$ 166,089.92	$ 50,463.90	$ 216,553.82	$ 232,784
MORA	$ 777.33		$ 887.33	$ 159,718.55	$ 95,287.32		$ 255,005.87	$ 50,463.90	$ 305,469.77	$ 328,364
MORIARTY	$ -	$ 27.71	$ 3,321.36	$ 571,274.56	$ 767,022.20	$ (40,537.51)	$ 1,297,759.26	$ 125,346.00	$ 1,423,105.26	$ 1,529,765
MOSQUERO	$ 194.33		$ 198.95	$ 28,649.43	$ 153,469.38		$ 182,118.81	$ 50,463.90	$ 232,582.71	$ 250,015
MOUNTAINAIR	$ 583.00		$ 609.57	$ 108,503.92	$ 80,395.12		$ 188,899.04	$ 50,463.90	$ 239,362.94	$ 257,303
PECOS	$ 1,068.83		$ 1,193.38	$ 210,035.62	$ 108,869.52		$ 318,904.84	$ 50,463.90	$ 369,368.74	$ 397,052

Public Education Department
School Transportation
2012-2013
Final Operation Allocations

> 1000	$ -	$ 5.54			$ 1.11	$ (15,537.90)		$ 125,346.00		TOTAL
< 1000	$ 97.17	$ -			$ 0.97	$ -		$ 50,463.90		
FY13 Name	Bus Daily Variable	Lift Bus Daily Variable	Daily Variable	Annual Student Bus Variable	Annual Mileage Variable	Annual Density Adjustment	PRODUCT B Annual Variable	PRODUCT A Base Amount	PRODUCT C BASE ALLOCATION	ADJ. FACTOR 1.0749488 FINAL ALLOCATION
	C X Variable	D X Valable	Sum of Variables	Sum X H	G X Variable	F X Variable				
PENASCO	$ 583.00	$ -	$ 669.42	$ 102,421.61	$ 62,752.63	$ -	$ 165,174.25	$ 50,463.90	$ 215,638.15	$ 231,800
POJOAQUE	$ -	$ 5.54	$ 1,493.65	$ 259,895.19	$ 377,145.29	$ (63,861.27)	$ 573,179.21	$ 125,346.00	$ 698,525.21	$ 750,879
PORTALES	$ -	$ 5.54	$ 2,944.25	$ 524,077.23	$ 222,042.26	$ (102,061.81)	$ 644,057.69	$ 125,346.00	$ 769,403.69	$ 827,070
QUEMADO	$ 583.00	$ -	$ 604.49	$ 90,673.33	$ 214,335.11	$ -	$ 305,008.44	$ 50,463.90	$ 355,472.34	$ 382,115
QUESTA	$ 680.16	$ -	$ 761.04	$ 124,811.02	$ 58,421.23	$ -	$ 183,232.25	$ 50,463.90	$ 233,696.15	$ 251,211
RATON	$ -	$ 5.54	$ 1,142.59	$ 195,382.43	$ 79,104.78	$ (14,297.35)	$ 260,189.86	$ 125,346.00	$ 385,535.86	$ 414,431
RED RIVER CHARTER	$ 97.17	$ -	$ 104.56	$ 15,684.14	$ 19,033.51	$ -	$ 34,717.65	$ 50,463.90	$ 85,181.55	$ 91,566
RESERVE	$ 388.67	$ -	$ 412.47	$ 62,282.49	$ 78,700.46	$ -	$ 140,982.95	$ 50,463.90	$ 191,446.85	$ 205,796
RIO RANCHO	$ -	$ 94.21	$ 14,088.50	$ 2,493,664.44	$ 1,232,923.35	$ (1,110,712.43)	$ 2,615,875.35	$ 125,346.00	$ 2,741,221.35	$ 2,946,673
ROSWELL	$ -	$ 22.17	$ 6,224.26	$ 1,107,918.45	$ 649,078.22	$ (21,904.06)	$ 1,735,092.62	$ 125,346.00	$ 1,860,438.62	$ 1,999,876
ROY	$ 97.17	$ -	$ 99.94	$ 14,491.21	$ 32,957.33	$ -	$ 47,448.54	$ 50,463.90	$ 97,912.44	$ 105,251
RUIDOSO	$ -	$ 5.54	$ 1,864.78	$ 331,930.16	$ 294,918.48	$ (149,258.01)	$ 477,590.64	$ 125,346.00	$ 602,936.64	$ 648,126
SAN JON	$ 388.67	$ -	$ 396.29	$ 57,858.52	$ 39,440.50	$ -	$ 97,299.03	$ 50,463.90	$ 147,762.93	$ 158,838
SANTA FE	$ -	$ 44.34	$ 11,677.85	$ 2,090,334.33	$ 1,093,921.60	$ (145,438.41)	$ 3,038,817.51	$ 125,346.00	$ 3,164,163.51	$ 3,401,314
SANTA ROSA	$ 874.50	$ -	$ 976.87	$ 174,859.02	$ 179,545.43	$ -	$ 354,404.45	$ 50,463.90	$ 404,868.35	$ 435,213
SILVER CITY	$ -	$ 22.17	$ 2,085.03	$ 369,049.49	$ 296,715.26	$ (8,943.97)	$ 656,820.77	$ 125,346.00	$ 782,166.77	$ 840,789
SOCORRO	$ -	$ 22.17	$ 1,376.02	$ 249,060.14	$ 265,415.04	$ (6,500.37)	$ 507,974.82	$ 125,346.00	$ 633,320.82	$ 680,787
S.W. AM&SA	$ 291.50	$ -	$ 330.78	$ 59,540.90	$ 77,653.20	$ (2,242.31)	$ 134,951.80	$ 50,463.90	$ 185,415.70	$ 199,312
S.W. SECONDARY	$ 97.17	$ -	$ 120.74	$ 21,732.58	$ 14,759.37	$ (1,345.39)	$ 35,146.56	$ 50,463.90	$ 85,610.46	$ 92,027
SPRINGER	$ 388.67	$ -	$ 419.17	$ 68,713.56	$ 52,725.49	$ -	$ 116,439.05	$ 50,463.90	$ 166,902.95	$ 179,412
TAOS	$ -	$ 11.08	$ 2,030.92	$ 343,226.01	$ 300,639.51	$ (38,930.12)	$ 604,935.40	$ 125,346.00	$ 730,281.40	$ 785,015
TATUM	$ 485.83	$ -	$ 510.10	$ 79,574.88	$ 101,556.84	$ -	$ 181,131.72	$ 50,463.90	$ 231,595.62	$ 248,953
TEXICO	$ 485.83	$ -	$ 537.36	$ 83,291.24	$ 73,569.94	$ -	$ 156,861.18	$ 50,463.90	$ 207,325.08	$ 222,864
TRUTH OR CONS.	$ -	$ 16.63	$ 1,511.23	$ 261,443.34	$ 343,208.84	$ (4,341.96)	$ 600,310.22	$ 125,346.00	$ 725,656.22	$ 780,043
TUCUMCARI	$ -	$ 5.54	$ 779.24	$ 118,444.36	$ 95,041.83	$ (9,360.18)	$ 204,126.01	$ 125,346.00	$ 329,472.01	$ 354,166
TULAROSA	$ 971.66	$ -	$ 1,120.48	$ 199,445.35	$ 117,143.96	$ -	$ 316,589.31	$ 50,463.90	$ 367,053.21	$ 394,503
UPLIFT COMMUNITY	$ 291.50	$ -	$ 304.90	$ 50,613.41	$ 26,737.87	$ -	$ 77,351.57	$ 50,463.90	$ 127,815.47	$ 137,395
VAUGHN	$ 97.17	$ -	$ 108.26	$ 16,238.74	$ 27,374.36	$ -	$ 43,613.10	$ 50,463.90	$ 94,077.00	$ 101,128
WAGON MOUND	$ 291.50	$ -	$ 301.67	$ 45,250.01	$ 58,695.09	$ -	$ 103,945.10	$ 50,463.90	$ 154,409.00	$ 165,885
ZUNI	$ -	$ 11.08	$ 1,095.68	$ 197,221.93	$ 88,305.62	$ (27,759.41)	$ 257,768.15	$ 125,346.00	$ 383,114.15	$ 411,828
TOTALS	$ 30,413.08	$ 1,490.79	$ 240,017.32	$ 42,190,908.25	$ 35,003,156.25	$ (3,542,674.56)	$ 73,651,389.94	$ 7,764,936.30	$ 81,416,326.24	$ 87,518,381