



**Issue Brief
to
The PUBLIC SCHOOL CAPITAL OUTLAY
OVERSIGHT TASK FORCE**



**PSCOOTF Capital Outlay Work Group
Review of PSCOA Policy and Funding Formula Issues
September, 24, 2012**

DRAFT

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Table of Contents

EXECUTIVE SUMMARY	3
PSCOA Policy and Funding Formula Issues	4
Background on the State-Local Match Formula	4
Policy Consideration #1: Decrease APG GSF per student allowance for schools.	6
Policy Consideration #2: Decrease State Share for Districts with High Population Densities.....	10
Policy Consideration #3 Adjust Funding on Projects with “Above Adequacy” Spaces.....	13
Policy Consideration #4 Relax Restrictions on Eligibility for Waiver of Local Match	15
Policy Consideration #5: Strengthen The Recalcitrant District Language in the PSCOA.	16
APPENDIX A.: Mathematics of the Funding Formula	20
APPENDIX B.: Translated Calculation of Funding Formula in the PSCOA.....	21
APPENDIX C.: Data Table for District Match & Valuation/MEM Graph	23
APPENDIX D.: Funding Formula Worksheets	26
APPENDIX E.: School District Maps with Urban Areas	39

This Brief was prepared by the PSFA and reviewed by the PSCOC.

The issues with the funding formula are:

1. The PSCOC bases adequacy on the adopted Adequacy Standards and total allowed space that includes circulation and other tare with the Adequacy Planning Guide (APG).
2. The total gross square foot per student figures contained in Appendix A of the Adequacy Planning Guide may be too generous for small population schools contributing to a high facility renewal cost per student and high out year operational costs.
3. Alternately, high population schools, typically in urban areas, allow facility scale advantages that the Public School Capital Outlay Act (PSCOA) funding formula (herein referred to as the state-local match formula) does not consider.
4. Scale advantage frees local resources and some Public School Capital Outlay Council (PSCOC) projects have been and are being built above adequacy, even though the state does not participate or fund the “above adequacy” spaces.
5. Conversely, small rural population districts have insufficient local match in certain instances to build to adequacy. A state waiver of local share may be necessary. A waiver without any other conditions requires a 10 mil bonded indebtedness and appears to be a significant obstacle in some school districts. In these districts, boards are either unwilling to approve putting a new bond question to a public vote, or are unwilling due to previous bond elections having failed.
6. The PSCOC has statutory authority to determine a district “recalcitrant”. And yet, while the district's fiduciary obligation is defined, neither the Public School Capital Outlay Act (PSCOA) nor the PSCOC have defined the condition that would trigger an action like a mandatory imposition of property tax. Meanwhile, there are a number of district facilities that languish and become more dilapidated, impacting greatly the effectiveness and adequacy of the learning environment.

KEY FINDINGS

The PSCOC funding participation to adequacy and Adequacy Planning Guidelines (APG) may be too generous and there is opportunity to challenge what facility size is really needed to sufficiently support educational programs.

The funding formula and waiver of the local share as an “equalizing”

The state-local match formula is designed to average state and district participation statewide 50% - 50%.

Historically, the participation has been closer to 65% state, 35% district.

21 PSCOC projects had \$1 million or more district expenditures “above adequacy” - all are located in urban school districts.

There are ## schools in that have been in the top 100 schools in greatest need for three or more years that have not applied for assistance.

Only 25 school districts are currently eligible for a waiver.

Deming High School, ranked in the in the top 25 schools in greatest need for over six years, still has not passed a bond and is not eligible for a waiver.

mechanism does a good job but there may be opportunity for improvement.

PSCOC participation on a school district project sometimes frees up district funds to be used on another district facility but sometimes the district uses it to build larger and “above adequacy” spaces on projects awarded by the PSCOC.

The eligibility criteria to receive a waiver in statute could be modified to give the Council authority to grant a waiver under special circumstances.

Changing the definition of “recalcitrant” in statute or rule which would set clear expectations for districts to hold bond elections and put pressure on school district voters to correct the schools with the worst facility conditions in the state.

There is no clear way currently to incentivize or penalize a school district who chooses to let a facility’s condition worsen to a point beyond repair.

PSCOA Policy and Funding Formula Issues

The PSCOA defines processes and criteria for funding projects that are awarded by the PSCOC. The funding is available to districts that have the highest relative statewide facilities needs. Districts have full local control of non-PSCOC projects and may elect to build a performing arts center instead of repairing a leaking roof or replacing windows and doors at a dilapidated school. Districts who receive a PSCOC funding award must demonstrate that repair or replacement will meet adequacy standards. However, once adequacy is met, local funding is sometimes freed-up and applied to another project or to build larger (above adequacy) spaces. Several districts with large unpopulated areas and few students have a high local match requirement that neither provides sufficient total funding nor a state match that offers incentive for a district to pass a bond for a “whole school” renovation or replacement to adequacy. Current statutory eligibility for a waiver or reduction of the local match requires high bonded indebtedness (10 mills), so some school districts critical needs can and do go unmet for years because the property tax increase required in some districts is politically untenable. When a school district has facilities in high need of repair and does not try to pass a bond election, it may be considered “recalcitrant”. Even so, the term is not adequately defined under the PSCOA.

These are some of the policy and funding formula issues that have been identified.

Objectives of Analysis

The goal of this brief is to focus on describing policy options that primarily uses adjustments to the existing funding formula or other statutory and regulatory changes to address the issues described above.

The analysis will include all 89 school districts using the most current data available.

Background on the State-Local Match Formula

The state-local match formula is at the heart of the current standards-based process in the Public School Capital Outlay Act and was developed due to the Zuni lawsuit filed in 1999. Senate Bill 513 (Nava) (Chapter 147) of the 2003 Legislature was brought forth by the public school capital outlay task force.

Contained therein, is arguably the most significant remedy to the Zuni lawsuit (aside from a dedicated funding source): the state-local match formula and related offset provisions.

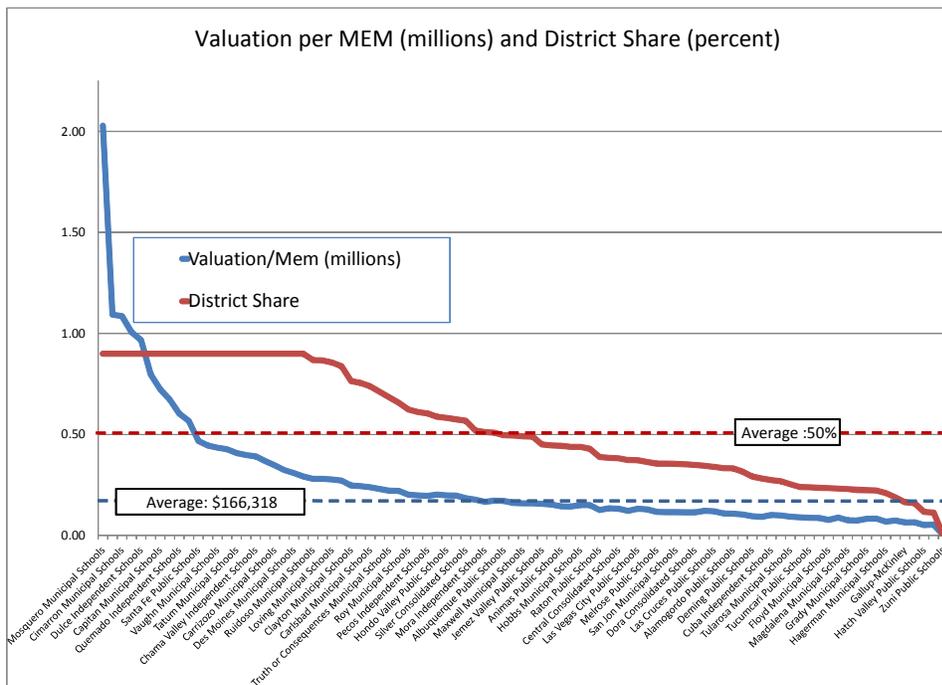
The intent of the state-local match formula is to “equalize” funding of public schools (via the PSCOC award process) by affecting two “disequalizing” realities:

- 1.) Direct legislative appropriations for school capital outlay are outputs of a political process and thus are not uniformly allocated to school facilities & school districts;
- 2.) The ability of a school district to raise sufficient funding for school capital outlay is primarily based on assessed property valuations and “wealthier” school districts have an advantage over comparatively “less wealthy” districts.

The state local match formula in the PSCOA addresses these two issues by adjusting the size of the state grant award made through the standards-based process. As a result, “equalizing: effect of existing law in the PSCOA governs situations only in which a district is applying for Public School Capital Outlay Council funding.

Capital Outlay Act is attached as **APPENDIX B**. Below is a graph of the district share calculation with the assessed property valuation per MEM.

Note: all districts are represented in the underlying data of the graph but may not be named in the axis. A complete list is attached as **APPENDIX C**.



SOURCE: Public Education Department, Capital Outlay Bureau 2012 Reference Data Report.

Direct Legislative Appropriations (DLAs). After September 1, 2003, PSCOC grant awards to adequacy shall be reduced by a proportional amount of direct legislative appropriations for capital outlay needs received by a school district. The two exceptions (recently eligible for PSCOC funding) are New Mexico School for the Deaf (NMSD) and New Mexico School for the Blind and Visually Impaired (NMSBVI).

To “equalize” the effect if DLAs, The amount/proportion of the reduction in PSCOC award is determined by the state-local match formula:

$$\text{Reduction}(\$) = \text{Direct Legislative Appropriation}(\$) * \text{Local Share}(\%).$$

State Share Adjustment. The state share adjustment/calculation for PSCOC grant awards under the standards-based process takes into account the relative property tax wealth of the district and the amount of the property tax mill levy imposed by the district. A summary of the mathematics & methodology used in the formula is attached as **APPENDIX A**. The translated mathematics of the Public School

Policy Consideration #1: Decrease APG GSF per student allowance for schools.

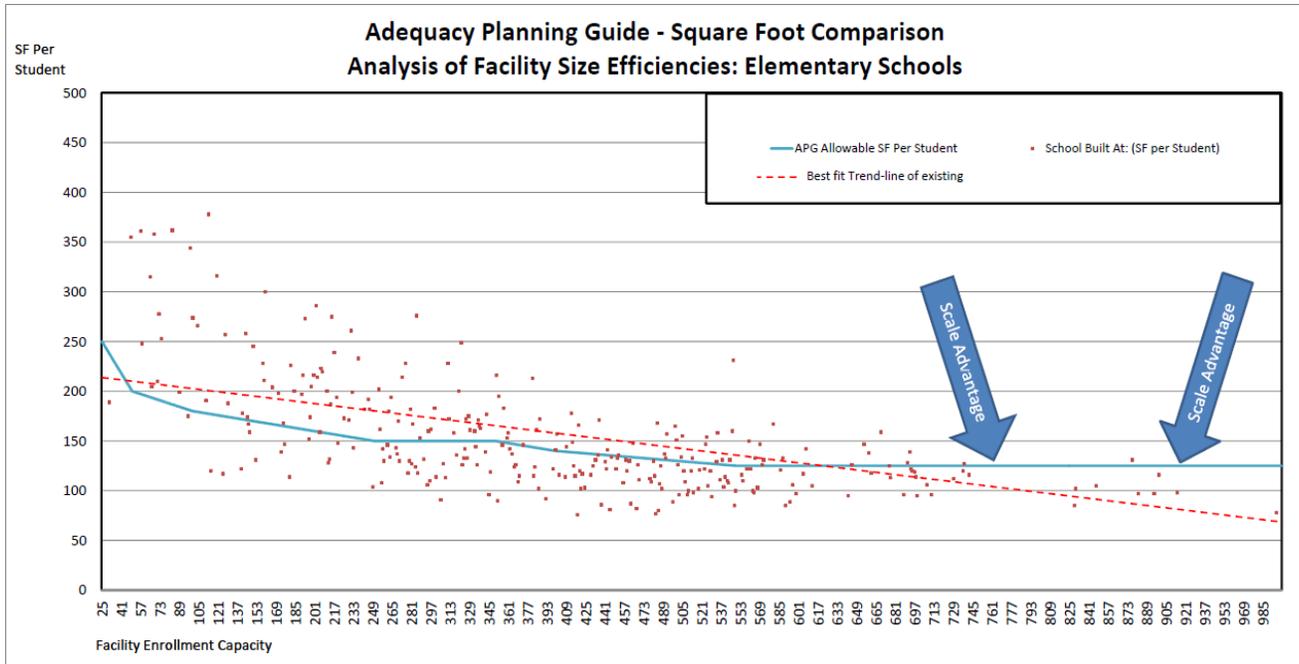
The policy consideration begins with the notion that the current Adequacy Planning Guidelines (APG) is too generous. The purpose of this analysis is to identify opportunities to reduce total GSF of schools thereby reducing operational budgets and maintenance demands. This scenario reduces unit GSF per student in Appendix A of the APG for elementary schools. The recommendation is that the same GSF reduction would apply proportionately to all grade level schools.

Why decrease the APG for high enrollment schools?

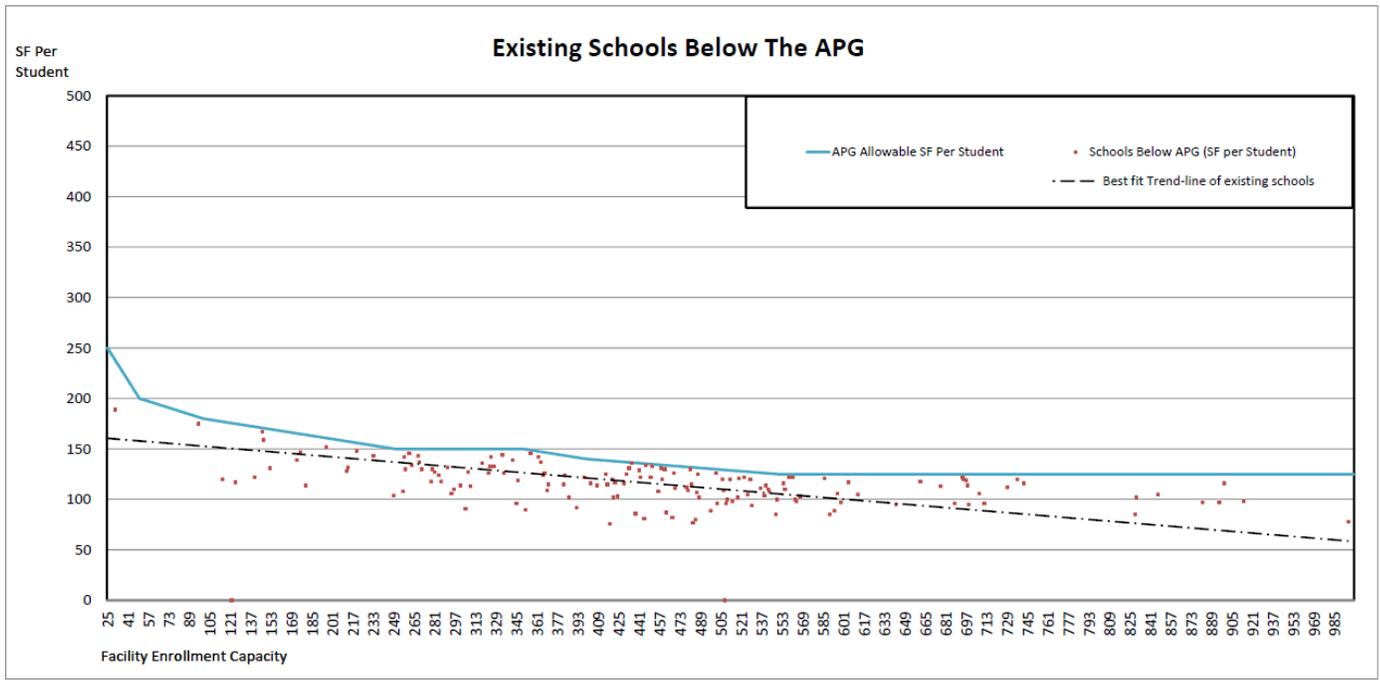
“The *Adequacy Planning Guide* is a reference that will guide the user on the acquisition of school sites and the planning and design of new schools, additions, and renovation in compliance with the *Adequacy Standards.*” [6.27.30.2 NMAC - N, 9/1/02; A, 8/31/05; A, 12/14/07; A, 7/15/10]”.

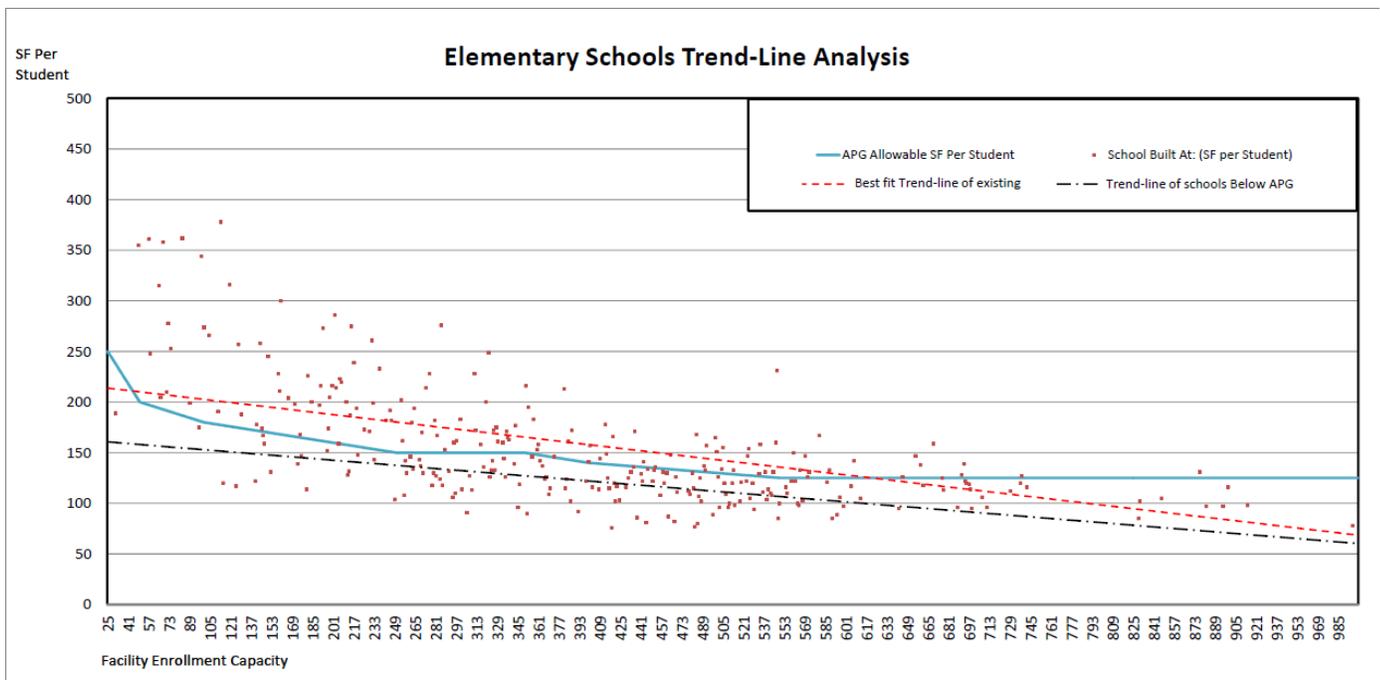
Several recently built PSCOC assisted high school projects have been designed to serve student populations of between 1,000 and 2,300 students. Some stakeholders have opined that they are excessively sized. Appendix A of the APG treats these schools the same as schools that have populations as low as 900. Future schools built for 1,000 students and above should be designed in consideration of the economies of scale inherent with large population schools. Core spaces and tare spaces that include circulation may be utilized more efficiently in larger population schools and could reduce the GSF. Yet, a 900 student enrollment school does not recognize these scale advantages in the APG Appendix A. In fact, 900 and larger school enrollments have no reduction in GSF per student with increases in student population.

The following chart displays gross square footage (GSF) per student of all existing elementary schools with the adequacy planning guide plotted as the solid curved line and its best fit trend-line being the straight dashed line.



In the graph below all schools above the actual APG have been removed and the best fit trend-line of existing schools below the APG is the dash-dot-dash line.





The scenario represented by the dash-dot-dash line is the policy consideration for a reduced APG GSF per student of 25%.

Percentage difference between actual APG and new recommended APG (lower trend-line):

- From actual APG Line to dash-dot-dash line the average is approximately 25%
- Lowest change is approximately 17% (250 student enrollment)
- Highest change is approximately 43% (25 student enrollment)
- At \$6 per square foot to heat, cool, clean and maintain, schools with smaller GSF will save big dollars!

Significant Issues

Large population schools have a scale advantage.

Scale advantage reduces local funding need that has been used to build over adequacy.

Obstacles to Deployment of Policy Option

School districts may feel this reduction in space hampers their ability to deliver other programs.

Pros & Cons to Policy Option

Pro: more state funding could be available to establish other capital outlay programs or be used to award more projects.

Pro: fewer dollars spent toward heating, cooling, cleaning & maintaining buildings.

Pro: a straight line APG would allow easy use for any school population that is not currently covered by APG Appendix A.

Con: school districts that have utilized PSCOC generated funds to build schools that have exceeded adequacy will be faced with reduced PSCOC funding.

Con: potential conflict of local control versus state influence.

Reduced Guidelines Appeal Language

By reducing the APG GSF per student, every project may be challenged with regards to space utilization efficiency. The revised APG are intended to functionally support all of a school's educational programs, yet to encourage multi-use spaces and other utilization maximizing strategies that will reduce facility size. It is however recommended that guideline maximums be allowed to be challenged first to the PSFA on a case-by-case and educational program-by-program basis. If agreement cannot be reached, districts should be allowed to appeal any PSFA decisions to the PSCOC. Appeals to the PSCOC should be required to be in writing and no later than 20 days prior to the next PSCOC meeting.

An Alternative to Reducing the Guidelines

State share participation would be reduced by the value of all facility space constructed above these guidelines. These Guidelines are intended to functionally support all of a school's educational programs, yet to encourage multi-use spaces and other utilization maximizing strategies that will reduce facility size. Guideline maximums may be challenged to the PSFA on a case-by-case and educational program-by-program basis. Any PSFA decisions may be appealed to the PSCOC. Appeal should be requested in writing to the PSFA Director and no later than 20 days prior to the next PSCOC meeting.

The PSCOA defines processes and criteria for funding projects that are awarded by the PSCOC. The funding is available to districts that have the highest relative statewide facilities needs. However, districts have full local control of non-PSCOC projects or the portions above adequacy for a PSCOC project. If these districts elect to build larger and larger schools, where dollars have to be spent to cool, heat, clean & maintain a building instead of repairing a leaking roof or replacing windows and doors at a dilapidated school, severe degradation will occur. Districts who receive a PSCOC funding award must demonstrate that repair or replacement will meet adequacy standards. However, once adequacy is met, local funding is sometimes freed-up and applied to build larger (above adequacy) spaces.

Policy Consideration #2: Decrease State Share for Districts with High Population Densities.

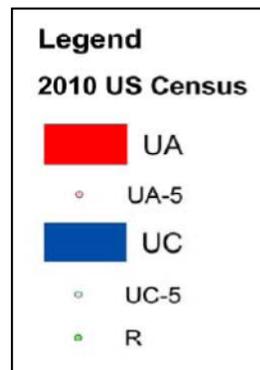
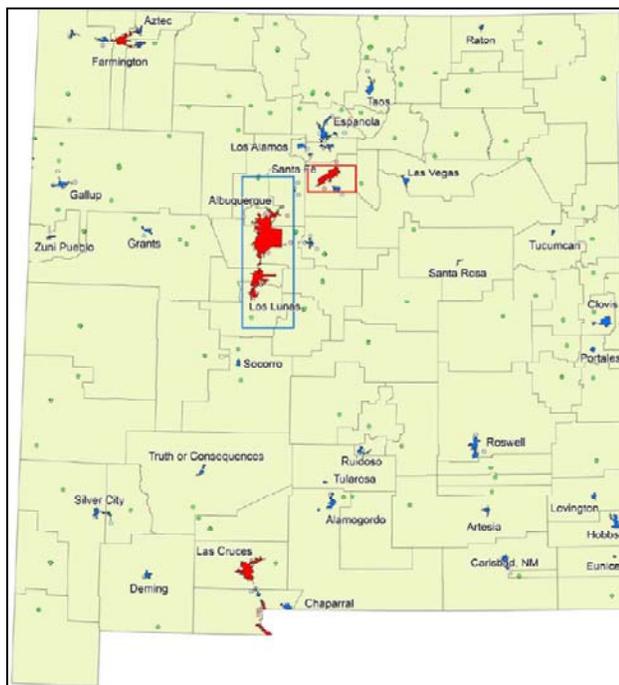
The current state-local share formula does not use population density as a factor in calculating the state-local match. This is a concern because geographically large and rural districts cannot use facility space as efficiently as districts that have highly and densely populated areas. The policy option under consideration begins with the notion that population density *should be* a factor in adjusting the state match. Seven districts contain within their boundaries US Census Bureau defined "Urban Areas" (UA) are the candidates for that adjustment: Albuquerque Public Schools, Farmington Municipal Schools, Gadsden Independent Schools, Las Cruces Public Schools, Los Lunas Public Schools and Rio Rancho Public Schools, Santa Fe Public Schools.

A goal of the state-local share as formulated is intended to equalize districts capacities to adequately meet (through PSCOC application) their school facility needs. That population density is not accounted for in the current formula suggests there is room for improvement in the current formula.

Why adjust the formula for districts with high population densities?

More densely populated areas have higher assessed property valuations because of the housing and commercial development that exists; higher assessed property valuations means higher bonding capacity potential. Districts with a significant portion of students living in or very near UAs are availed opportunities for more efficient use of facility spaces not possible to rural districts. UA schools also have more tax base in which to build new, renovate/replace or maintain existing school facilities.

The fact is, Gross Square Foot (GSF) needs on a per student basis are greater for smaller schools in small (rural) school districts. In rural schools, core non-classroom spaces (food service, administration, libraries, multipurpose rooms and tare) are still required and can have the same/similar sizes as schools with larger student populations. Small rural schools are therefore necessarily less space efficient.



Urbanized Area (UA) – Area that consists of a population of greater than 50,000.
Based on the 2000 US Census, the Census Bureau identified five Urbanized Areas in NM including Albuquerque, Las Cruces, Farmington, Santa Fe, and the NM portion of the El Paso Metro Area (Sunland Park, Anthony)

Urban Clusters (UC) – Area that consists of population greater than 2,500 and less than 50,000.

Significant Issues

All school districts in New Mexico each have up to 6 mills of taxing authority, represented in the table above as the “GO Bonding Capacity”. One issue is the accuracy of the assessed valuations. The state-local match formula assumes accuracy in “equalizing” funding of public schools. If a school district assessed valuations are not accurate (i.e.: they are lower than) the effect is disequalizing, giving advantage to a district whose property values reported below the correct market value.

Scenarios and Impacts

The scenario (**SCENARIO A.**) reduces the state share 25% and increases the district share by the same amount.

District	2012 District Share	2012 State Share	SCENARIO A. District	SCENARIO A. State	Savings Factor
Albuquerque Public Schools	46%	54%	60%	41%	13%
Farmington Municipal Schools	41%	59%	56%	44%	15%
Gadsden Independent Schools	12%	88%	34%	66%	22%
Las Cruces Public Schools	36%	64%	52%	48%	16%
Los Lunas Public Schools	23%	77%	42%	58%	19%
Rio Rancho Public Schools	41%	59%	56%	44%	15%
Santa Fe Public Schools	90%	10%	93%	8%	2%

The fiscal impacts assumed affected schools in the top 100 ranked list would be funded over the next six years. Saving or reductions of State share are estimated to be \$19.8 million over six years.

Scenario A: Cost Savings from Decrease State Match Percent by 25%

Rank	District	School Name	Gross Area (Sq. Ft.)	Weighted NMCI	Total Award Estimate*	Savings Factor	Savings (\$)
13	Albuquerque	Lew Wallace ES	39,608	63.21%	\$ 2,772,560	12.3%	\$ 341,025
19	Albuquerque	Zia ES	71,553	58.11%	\$ 5,008,710	12.3%	\$ 616,071
21	Albuquerque	Hubert Humphrey ES	59,698	56.64%	\$ 4,178,860	12.3%	\$ 514,000
26	Albuquerque	Bellehaven ES	51,904	53.21%	\$ 3,633,280	12.3%	\$ 446,893
27	Albuquerque	Zuni ES	60,246	52.72%	\$ 4,217,220	12.3%	\$ 518,718
29	Albuquerque	Monte Vista ES	62,325	52.45%	\$ 4,362,750	12.3%	\$ 536,618
30	Albuquerque	Marie M. Hughes ES	69,922	51.92%	\$ 4,894,540	12.3%	\$ 602,028
36	Albuquerque	Taylor MS	108,601	46.68%	\$ 7,602,070	12.3%	\$ 935,055
51	Albuquerque	Truman MS	123,198	42.55%	\$ 8,623,860	12.3%	\$ 1,060,735
53	Albuquerque	Valle Vista ES	63,157	42.40%	\$ 4,420,990	12.3%	\$ 543,782
59	Albuquerque	Eubank ES	64,462	41.04%	\$ 4,512,340	12.3%	\$ 555,018
62	Albuquerque	Alamosa ES	76,255	39.76%	\$ 5,337,850	12.3%	\$ 656,556
64	Albuquerque	Duranes ES	54,919	39.68%	\$ 3,844,330	12.3%	\$ 472,853
75	Albuquerque	Atrisco ES	65,406	36.86%	\$ 4,578,420	12.3%	\$ 563,146
79	Albuquerque	Reginald Chavez ES	47,175	36.12%	\$ 3,302,250	12.3%	\$ 406,177
81	Albuquerque	Arrovo Del Oso ES	49,153	35.85%	\$ 3,440,710	12.3%	\$ 423,207
83	Albuquerque	Garfield MS	71,806	35.54%	\$ 5,026,420	12.3%	\$ 618,250
84	Albuquerque	Jefferson MS	120,259	35.40%	\$ 8,418,130	12.3%	\$ 1,035,430
87	Albuquerque	Edmund G. Ross ES	66,626	35.10%	\$ 4,663,820	12.3%	\$ 573,650
88	Albuquerque	Collet Park ES	42,239	35.05%	\$ 2,956,730	12.3%	\$ 363,678
91	Albuquerque	Sandja HS	331,463	34.83%	\$ 23,202,410	12.3%	\$ 2,853,896
95	Albuquerque	Seven Bar ES	103,946	34.50%	\$ 7,276,220	12.3%	\$ 894,975
98	Albuquerque	Painted Sky ES	98,646	34.36%	\$ 6,905,220	12.3%	\$ 849,342
61	Farmington	Farmington HS	255,413	40.14%	\$ 17,878,910	12.3%	\$ 2,199,106
8	Rio Rancho	Lincoln MS	117,695	71.22%	\$ 8,238,650	15.2%	\$ 1,252,275
Total:							\$ 19,832,483

* Unless otherwise estimated by PSFA staff for awards made "Total Award Estimate" is 1/2*Gross Area (Sq. Ft.)*\$140 to account for partial renovation/replacement and is not intended to be an accurate cost estimate for planning purposes.

Twenty seven schools in the top 100 PSFA ranked list are located in Urban Areas. Assuming, all top 100 schools in the current weighted NMCI ranked list receive a PSCOC standards based award within 6 years, the average annual estimated savings would be \$3.3 million per year.

Obstacles to Deployment of Policy Option

The seven school districts may take exception to being treated differently than other districts in the state.

Pros & Cons to Policy Option

- **Pro:** more state funding could be available to establish other capital outlay programs, fund other changes or fixes to the existing funding formula, or be used to award more projects.
- **Pro:** the funding formulas equalizing effect would be improved.
- **Con:** the option as presented does not adjust for districts with “Urban Clusters” which may also have advantages over “rural” school districts
- **Con:** the option does not address the issue of inaccurate property assessments.

Policy Consideration #3 Adjust Funding on Projects with “Above Adequacy” Spaces

Since 2004, PSFA estimates that over \$180 million has been expended on PSCOC awarded projects by districts to exceed the adequacy standards. This happens when a district chooses to use their own locally generated revenue to build larger facilities that exceed what the state considers adequately sized to meet the needs to deliver the educational programs approved by the state Public Education Department (PED). The policy option under consideration begins with the notion that it *isn't fair* that some school districts can and do build bigger more specialized, more amenity-filled facilities while other less wealthy districts cannot.

PSCOC Projects with Above Adequacy Spaces

District	Project Name	Above Adequacy	Urban Area ⁽¹⁾	Urban Cluster ⁽²⁾
Albuquerque Public Schools	Carlos Rey Elementary	1,833,361	✓	
Albuquerque Public Schools	Cibola High School	1,496,965	✓	
Albuquerque Public Schools	Dennis Chavez Elementary School	1,375,698	✓	
Albuquerque Public Schools	Mary Ann Binford Elementary	1,841,770	✓	
Albuquerque Public Schools	Navajo Elementary School	5,372,136	✓	
Albuquerque Public Schools	Volcano Vista High School	18,421,489	✓	
Albuquerque Public Schools	Ventana Ranch Elementary	5,593,462	✓	
Albuquerque Public Schools	Sierra Vista Elementary School	1,088,541	✓	
Albuquerque Public Schools	Atrisco Heritage High School	14,633,365	✓	
Bernalillo Public Schools	Carroll Elementary School	1,245,621		✓
Clovis Municipal Schools	Bella Vista Elementary School	1,574,421		✓
Clovis Municipal Schools	New Middle School	8,448,346		✓
Deming Public Schools	Columbus Elementary School	1,339,928		✓
Espanola Public Schools	Alcalde Elementary School	4,150,210		✓
Eunice Municipal Schools	Mettie Jordan Elementary	7,941,595		✓
Gadsden Independent Schools	Chaparral High School	3,938,357	✓	
Gallup-McKinley County Public Schools	New Ramah High School	1,072,457		✓
Gallup-McKinley County Public Schools	Crownpoint Elementary School	2,031,230		✓
Hobbs Municipal Schools	Hobbs High School	21,160,344		✓
Las Cruces Public Schools	New Elementary School	3,028,329	✓	
Las Cruces Public Schools	Centennial High School	1,330,855	✓	
Las Cruces Public Schools	University Hills Elementary School	1,115,730	✓	
Los Lunas Public Schools	New Los Lunas High School	1,224,464	✓	
Portales Municipal Schools	Steiner Elementary	1,260,603		✓
Rio Rancho Public Schools	New Southwest Elementary School	5,056,711	✓	
Roswell Independent Schools	Berrendo Middle School	2,590,861		✓
Ruidoso Municipal Schools	Ruidoso Middle School	7,432,458		✓
State School	New Mexico School for the Deaf	3,884,502	✓	
Tucumcari Public Schools	Tucumcari High School	1,076,557		✓

Source: PSFA Construction Information Management System.

⁽¹⁾ 2010 Census definition: Area that consists of a population greater than 50,000.

⁽²⁾ 2010 Census definition: Area that consists of a population greater than 2,500 and less than 50,000.

Significant Issues

There is no prohibition in law dictating what size facilities a school district or what spaces they elect to build above adequacy if the school district has the resources to do so. A few examples of “above adequacy” spaces are: classrooms with surplus teaching and utility space, specialized classrooms that support a program not required by PED (welding & metal arts, for example), multiple warming/serving kitchens, field houses, HD electronic display screens in football stadiums, auxiliary gymnasiums, natatoriums, and performing arts centers.

Scenarios and Impacts

With the notion that it *isn't fair* that some school districts can exceed adequacy, the scenario presented is a mechanism that reduces the state share participation to adequacy proportionately. In Scenario A, the state share participation on existing PSCOC projects is reduced by \$1.00 for every \$1.00 a district built above adequacy. In this scenario, the reduction is triggered when project costs above adequacy exceeds \$1,000,000.

SCENARIO A.: Above Adequacy Adjustment \$1.00/\$1.00

District	Project Name	Above Adequacy	State Share to Adequacy	Adjusted State Share	Savings
State School	C10-001 New Mexico School for the	3,884,502	4,946,446	1,061,944	3,884,502
Gadsden Independent Schools	P05-007 Chaparral High School	3,938,357	38,237,423	34,299,066	3,938,357
Albuquerque Public Schools	P05-028 New Northwest High School	11,939,440	71,695,796	59,756,356	11,939,440
Gallup-McKinley County Public Schools	P05-042 New Ramah High School	1,072,457	15,319,729	14,247,272	1,072,457
Los Lunas Public Schools	P05-050 New Los Lunas High School	1,224,464	6,229,468	5,005,004	1,224,464
Albuquerque Public Schools	P06-002 New Southwest High School	29,606,676	52,501,636	22,894,960	29,606,676
Deming Public Schools	P06-010 Columbus Elementary School	1,339,928	11,615,326	10,275,398	1,339,928
Espanola Public Schools	P06-012 Alcalde Elementary School	4,150,210	6,007,342	1,857,132	4,150,210
Las Cruces Public Schools	P06-021 New Elementary School	3,028,329	9,507,028	6,478,699	3,028,329
Las Cruces Public Schools	P06-024 New High School	1,330,855	12,500,000	11,169,145	1,330,855
Ruidoso Municipal Schools	P06-029 Ruidoso Middle School	7,432,458	10,694,758	3,262,300	7,432,458
Roswell Independent Schools	P07-014 Berrendo Middle School	2,590,861	7,349,271	4,758,410	2,590,861
Portales Municipal Schools	P08-006 Steiner Elementary -	1,260,603	12,434,781	11,174,178	1,260,603
Tucumcari Public Schools	P08-018 Tucumcari High School	1,076,557	20,142,300	19,065,743	1,076,557
Bernalillo Public Schools	P09-008 Willanna D. Carroll	1,245,621	8,518,917	7,273,296	1,245,621
Clovis Municipal Schools	P09-013 Bella Vista Elementary School	1,574,421	6,682,844	5,108,423	1,574,421
Eunice Municipal Schools	P10-001 Mettie Jordan Elementary	7,941,595	6,682,844	-1,258,751	7,941,595
Gallup-McKinley County Public Schools	P10-004 Crownpoint Elementary	2,031,230	12,859,099	10,827,869	2,031,230
Hobbs Municipal Schools	P10-006 Hobbs High School	21,160,344	13,621,248	-7,539,096	21,160,344
Las Cruces Public Schools	P11-012 University Hills Elementary	1,115,730	2,134,676	1,018,947	1,115,730
Clovis Municipal Schools	P11-020 New Middle School	8,448,346	16,199,271	7,750,925	8,448,346
Total:		345,880,203	228,487,222	117,392,982	

Source: PSFA Construction Information Management System.

Obstacles to Deployment of Policy Option

Opponents are likely to argue that building above adequacy is a local issue and a choice of the voters in the district.

Pros & Cons to Policy Option

- **Pro:** more state funding could be available to establish other capital outlay programs, fund other changes or fixes to the existing funding formula or be used to award more projects.
- **Pro:** new school sizes may be more restrained.
- **Con:** the option as presented does not factor in the fact that school districts can game this mechanism by building some of the over adequacy spaces desires as a separate district-only project at a later date.

Policy Consideration #4 Relax Restrictions on Eligibility for Waiver of Local Match

The PSCOA allows for the waiver of the local match requirement on standards-based capital outlay projects awarded by the PSCOC. The requirements to be eligible are insufficient bonding capacity over the next four years and meeting the following qualifications:

If the mill levy is equal to or greater than	10.00	the district is eligible, OR
if the MEM count is equal to or less than	800	and
the percent of free or reduced fee lunch is equal to or greater than	70%	and
the state share is less than	50%	and
the mill levy is equal to or greater than	7.00	the district is eligible.

The waiver criteria in statute serves the important purpose of giving latitude to the PSCOC to fund a project when a school district has made a good faith effort as evidenced by their bonded indebtedness. The formula also favors smaller districts with economically disadvantaged students as measured by free or reduced lunch eligibility criteria of 70% or greater. Combined, the waiver criteria lets the PSCOC participate at a higher percentage than they would otherwise. The policy option under consideration begins with the notion that the PSCOC *should* have the ability to grant waivers of the local match when warranted.

Significant Issues

If the PSCOC is perceived as not using cautious discretion and compelling reasons to deviate from the established criteria, the integrity and appearance of fairness of the standards-based process may be compromised.

Scenarios and Impacts

The scenario is to amend the PSCOA to allow the PSCOC discretion in making waiver decisions as follows:

[22-24-5 NMSA]:

- (9) the council may adjust the amount of local share otherwise required if it determines that a school district has made a good faith effort to use all of its local resources. Before making any adjustment to the local share, the council ~~shall~~ may consider whether:
- (a) the school district has insufficient bonding capacity over the next four years to provide the local match necessary to complete the project and, for all educational purposes, has a residential property tax rate of at least ten dollars (\$10.00) on each one thousand dollars (\$1,000) of taxable value, as measured by the sum of all rates imposed by resolution of the local school board plus rates set to pay interest and principal on outstanding school district general obligation bonds;
- (b) the school district: 1) has fewer than an average of eight hundred full-time-equivalent students on the eightieth and one hundred twentieth days of the prior school year; 2) has at least seventy percent of its students eligible for free or reduced-fee lunch; 3) has a share of the total project cost, as calculated pursuant to provisions of this section, that would be greater than fifty percent; and 4) for all educational purposes, has a residential property tax rate of at least seven dollars (\$7.00) on each one thousand dollars (\$1,000) of taxable value, as measured by the sum of all rates imposed by resolution of the local school board plus rates set to pay interest and principal on outstanding school district general obligation bonds; or

Obstacles to Deployment of Policy Option

No major obstacles to deployment of policy option are apparent.

Pros & Cons to Policy Option

- **Pro:** the PSCOC will be able to proceed with projects in district that are in need but may be facing extraordinary circumstances that do not meet the criteria/guidelines yet are determined meritorious projects to move forward with.

Policy Consideration #5: Strengthen The Recalcitrant District Language in the PSCOA.

The policy option under consideration begins with the notion that the PSCOC *would have already* brought court action against a school district *but the statutory language is not defined in a manner that lends itself to consistently and objectively categorize a school district as recalcitrant.* In the scenario, the PSCOC doesn't determine a district recalcitrant. Instead, certain conditions in statute are met that determine a district recalcitrant. Under this scenario, we attempt to remove the ambiguity, subjectivity and risks of non-objective decision making.

Regarding recalcitrant school districts, the Public School Capital Outlay Act states:

22-24-5.4. Recalcitrant school districts; court action to enforce constitutional compliance; imposition of property tax.

A. The council may bring an action against a school district pursuant to the provisions of this section if, based upon information submitted to the council by the public school facilities authority, the council determines that:

- (1) the physical condition of a public school facility in the school district is so inadequate that the facility or the education received by students attending the facility is below the minimum required by the constitution of New Mexico;
- (2) the school district is not taking the necessary steps to bring the facility up to the constitutionally required minimum; and
- (3) either:
 - (a) the school district has not applied for the grant assistance necessary to bring the facility up to minimum constitutional standards; or
 - (b) the school district is unwilling to meet all of the requirements for the approval of an application for grant assistance pursuant to Paragraph (10) of Subsection B of Section [22-24-5](#) NMSA 1978.

B. An action brought pursuant to this section shall be brought by the council in the name of the state against the school district in the district court for Santa Fe county.

C. After a hearing and consideration of the evidence, if the court finds that the council's determination pursuant to Subsection A of this section was correct, the court shall:

- (1) order the council to expend sufficient resources necessary to bring the facility up to the minimum level required by the constitution of New Mexico;
- (2) order the school district to comply with Paragraph (10) of Subsection B of Section [22-24-5](#) NMSA 1978 and to take all other actions necessary to facilitate the completion of the project ordered pursuant to Paragraph (1) of this subsection; and
- (3) enter a judgment against the school district for court costs and attorney fees and the necessary amount to satisfy the school district share, as determined by the formula prescribed by Subsection B of

Section [22-24-5](#) NMSA 1978, for the project ordered pursuant to Paragraph (1) of this subsection.

D. The amount of a judgment entered against a school district pursuant to Paragraph (3) of Subsection C of this section is a public debt of the school district. If the court finds that the debt cannot be satisfied with available school district funds, other than funds needed for the operation of the public schools and other existing obligations, the court shall order the imposition of a property tax on all taxable property allocated to the school district at a rate sufficient to pay the judgment, with accrued interest, within a reasonable time as determined by the court. After paying court costs and attorney fees, amounts received pursuant to this subsection shall be deposited by the council into the fund.

Significant Issues

While Chapter 125, Laws 2004 (a Task Force Omnibus bill) authorized the PSCOC to bring court action, the authorization has never been exercised. Determining a district recalcitrant could lead to high litigation costs.

Scenarios and Impacts

The goal of the scenario is to demonstrate that various targets and criteria can make the recalcitrant determination. It does not have to be a decision made by a group of well meaning individuals with possibly conflicting reasons to hesitate making that determination. The determination criteria can have reasonable thresholds and steps that can, without prejudice, move a project toward a timely and desired outcome: overdue and badly needed school facility repairs are made with a school district participating.

Borrowing from the example in the PSCOA for waivers the use of “may and “shall” has important bearing on whether something is subject to interpretation.

The current language puts the determination on the PSCOC with the following:

A. The council may bring an action against a school district pursuant to the provisions of this section if, based upon information submitted to the council by the public school facilities authority, the council determines that:

With a few word changes, the determination becomes subject to criteria:

A. A school district *shall* be determined to be recalcitrant pursuant to the provisions of this section if, based upon information submitted to the council by the public school facilities authority, that:

The current and first criteria reads as follows:

(1) the physical condition of a public school facility in the school district is so inadequate that the facility or the education received by students attending the facility is below the minimum required by the constitution of New Mexico;

This language while appearing well defined is not. There is no threshold defined. A possible language change to consider is include the weighted New Mexico Facilities Condition Index(NMCI) . The weighted NMCI is the benchmark measure for all school facilities in the state and is updated annually. The PSCOC

has, as a rule of thumb, considered replacing facilities that are over 60% past their useful life. When facilities get to this point, it is often more economical to replace them than to repair them.

With a few word changes, the determination becomes subject to criteria:

(1) the physical condition of a public school facility in the school district as measured by the official weighted facilities condition index maintained by the public school facilities authority is greater than sixty percent by five or more consecutive years;

The current and second criteria reads as follows:

(2) the school district is not taking the necessary steps to bring the facility up to the constitutionally required minimum; and

Again, there is no threshold defined. A possible language change to consider:

(2) the school district has held elections to impose property taxes up to seven or greater mills two or more times in the same five year period in paragraph (2) of this section and the elections have failed ; or

(3) the school district has not held any elections to impose property taxes up to seven or greater mills in the same five year periods in paragraph (2) of this section; and

The current and third criteria reads as follows:

(3) either:

(a) the school district has not applied for the grant assistance necessary to bring the facility up to minimum constitutional standards; or

the school district is unwilling to meet all of the requirements for the approval of an application for grant assistance pursuant to Paragraph (10) of Subsection B of Section [22-24-5](#) NMSA 1978.

Since there is no clearly defined minimum in the state constitution a suggested change is:

(a) the school district has not applied for grant assistance in the same five year period in paragraph (2) of this section; or

the school district is unwilling to meet all of the requirements for the approval of an application for grant assistance pursuant to Paragraph (10) of Subsection B of Section [22-24-5](#) NMSA 1978.

Obstacles to Deployment of Policy Option

No major obstacles to deployment of policy option are apparent.

Pros & Cons to Policy Option

- **Pro:** School facilities in high need of repair will be improved
- **Con:** Imposition of property taxes on a community without voter approval

Methodology to Standardize PSCOTF Data Sets

2001 Assessed Value/Member

Minimum Value	Zuni	\$ 1,557
Maximum Value, V_{max}	Dulce	\$814,206
Max/Min		523 X
Variance, V_{AV}	Max-Min	\$812,649

Then for any District, D_v , the assessed value/member expressed as a decimal fraction constrained to range between [0, 1]:

$$[V_{max} - D_v] / V_{AV} = D_v\%$$

<u>ALL DISTRICTS</u>	Total Valuation 2001	40th day Membership 2001-2002	2001 Value per Member	AV/Mem Index of Variance
Min	2,712,790	56	1,557	0.00
Max	9,244,776,337	85,147	814,206	1.00
Max-Min			812,649	
Total/ Wt. Average	30,816,017,534	312,684	98,553	
Average (Districts)			130,447	0.84
Median (Districts)	80,606,307	784.5	81,587	0.90

2001 Residential Mill Levy for Education

Minimum Value	Catron	.45
Maximum Value	Otero	16.65
Max/Min		37 X
Variance, U_{ML}	Max-Min	16.20
Average Mill Levy, \bar{U}_{ML}	Across All Districts	8.38

Our objective for putting Mill Levy data into the formula is somewhat different. In this instance we want to give credit to Districts that impose a higher than average mill levy for education and we want to penalize those districts that impose a lower than average mill levy for education.

Then for any District, D_{ML} , the mill levy expressed as a decimal fraction constrained to range between [-1, 1]:

$$[D_{ML} - \bar{U}_{ML}] / \bar{U}_{ML} = D_{ML}\%$$

SOURCE: Public Education Department Capital Outlay Bureau.

APPENDIX B.: Translated Calculation of Funding Formula in the PSCOA

22-24-5. Public school capital outlay projects; application; grant assistance.

- (5) except as provided in Paragraph (6), (8), [or] (9) of this subsection, the state share of a project approved and ranked by the council shall be funded within available resources pursuant to the provisions of this paragraph. No later than May 1 of each calendar year, a value shall be calculated for each school district in accordance with the following procedure:
- (a) the final prior year net taxable value for a school district divided by the MEM for that school district is calculated for each school district;
 - (b) the final prior year net taxable value for the whole state divided by the MEM for the state is calculated;
 - (c) excluding any school district for which the result calculated pursuant to Subparagraph (a) of this paragraph is more than twice the result calculated pursuant to Subparagraph (b) of this paragraph, the results calculated pursuant to Subparagraph (a) of this paragraph are listed from highest to lowest;
 - (d) the lowest value listed pursuant to Subparagraph (c) of this paragraph is subtracted from the highest value listed pursuant to that subparagraph;
 - (e) the value calculated pursuant to Subparagraph (a) of this paragraph for the subject school district is subtracted from the highest value listed in Subparagraph (c) of this paragraph;
 - (f) the result calculated pursuant to Subparagraph (e) of this paragraph is divided by the result calculated pursuant to Subparagraph (d) of this paragraph;
 - (g) the sum of the property tax mill levies for the prior tax year imposed by each school district on residential property pursuant to Chapter [22](#), Article 18 NMSA 1978, the Public School Capital Improvements Act [[22-25-1](#) NMSA 1978], the Public School Buildings Act [[22-26-1](#) NMSA 1978], the Education Technology Equipment Act [[6-15A-1](#) NMSA 1978] and Paragraph (2) of Subsection B of Section [7-37-7](#) NMSA 1978 is calculated for each school district;
 - (h) the lowest value calculated pursuant to Subparagraph (g) of this paragraph is subtracted from the highest value calculated pursuant to that subparagraph;
 - (i) the lowest value calculated pursuant to Subparagraph (g) of this paragraph is subtracted from the value calculated pursuant to that subparagraph for the subject school district;
 - (j) the value calculated pursuant to Subparagraph (i) of this paragraph is divided by the value calculated pursuant to Subparagraph (h) of this paragraph;
 - (k) if the value calculated for a subject school district pursuant to Subparagraph (j) of this paragraph is less than five-tenths, then, except as provided in Subparagraph (n) or (o) of this paragraph, the value for that school district equals the value calculated pursuant to Subparagraph (f) of this paragraph;
 - (l) if the value calculated for a subject school district pursuant to Subparagraph (j) of this paragraph is five-tenths or greater, then that value is multiplied by five-hundredths;
 - (m) if the value calculated for a subject school district pursuant to Subparagraph (j) of this paragraph is five-tenths or greater, then the value calculated pursuant to Subparagraph (l) of this paragraph is added to the value calculated pursuant to Subparagraph (f) of this paragraph. Except as provided in Subparagraph (n) or (o) of this paragraph, the sum equals the value for that school district;
 - (n) or (o) of this paragraph, the sum equals the value for that school district;

- (n) in those instances in which the calculation pursuant to Subparagraph (k) or (m) of this paragraph yields a value less than one-tenth, one-tenth shall be used as the value for the subject school district;
- (o) in those instances in which the calculation pursuant to Subparagraph (k) or (m) of this paragraph yields a value greater than one, one shall be used as the value for the subject school district;
- (p) except as provided in Section [22-24-5.7](#) NMSA 1978 and except as adjusted pursuant to Paragraph (6), (8), [or] (9) of this subsection, the amount to be distributed from the fund for an approved project shall equal the total project cost multiplied by a fraction the numerator of which is the value calculated for the subject school district in the current year plus the value calculated for that school district in each of the two preceding years and the denominator of which is three; and
- (q) as used in this paragraph: 1) "MEM" means the average full-time-equivalent enrollment of students attending public school in a school district on the eightieth and one hundred twentieth days of the prior school year; 2) "total project cost" means the total amount necessary to complete the public school capital outlay project less any insurance reimbursement received by the school district for the project; and 3) in the case of a state-chartered charter school that has submitted an application for grant assistance pursuant to this section, the "value calculated for the subject school district" means the value calculated for the school district in which the state-chartered charter school is physically located;
- (6) the amount calculated pursuant to Subparagraph (p) of Paragraph (5) of this subsection shall be reduced by the following procedure:
- (a) the total of all legislative appropriations made after January 1, 2003 for nonoperating purposes either directly to the subject school district or to another governmental entity for the purpose of passing the money through directly to the subject school district, and not rejected by the subject school district, is calculated; provided that: 1) an appropriation made in a fiscal year shall be deemed to be accepted by a school district unless, prior to June 1 of that fiscal year, the school district notifies the department of finance and administration and the public education department that the district is rejecting the appropriation; 2) the total shall exclude any educational technology appropriation made prior to January 1, 2005 unless the appropriation was on or after January 1, 2003 and not previously used to offset distributions pursuant to the Technology for Education Act [[22-15A-1](#) NMSA 1978]; 3) the total shall exclude any appropriation previously made to the subject school district that is reauthorized for expenditure by another recipient; 4) the total shall exclude one-half of the amount of any appropriation made or reauthorized after January 1, 2007 if the purpose of the appropriation or reauthorization is to fund, in whole or in part, a capital outlay project that, when prioritized by the council pursuant to this section either in the immediately preceding funding cycle or in the current funding cycle, ranked in the top one hundred fifty projects statewide; 5) the total shall exclude the proportionate share of any appropriation made or reauthorized after January 1, 2008 for a capital project that will be jointly used by a governmental entity other than the subject school district. Pursuant to criteria adopted by rule of the council and based upon the proposed use of the capital project, the council shall determine the proportionate share to be used by the governmental entity and excluded from the total; and 6) unless the grant award is made to the state-chartered charter school or unless the appropriation was previously used to calculate a reduction pursuant to this paragraph, the total shall exclude appropriations made after January 1, 2007 for nonoperating purposes of a specific state-chartered charter school, regardless of whether the charter school is a state-chartered charter school at the time of the appropriation or later opts to become a state-chartered charter school;

APPENDIX C.: Data Table for District Match & Valuation/MEM Graph

District	Valuation/ Mem (millions)	District Share
Mosquero Municipal Schools	2.03	90.0%
Jemez Mountain Public Schools	1.09	90.0%
Cimarron Municipal Schools	1.09	90.0%
Eunice Public Schools	1.01	90.0%
Dulce Independent Schools	0.97	90.0%
Jal Public Schools	0.80	90.0%
Capitan Municipal Schools	0.72	90.0%
Lake Arthur Municipal Schools	0.67	90.0%
Quemado Independent Schools	0.60	90.0%
Corona Public Schools	0.57	90.0%
Santa Fe Public Schools	0.47	90.0%
Artesia Public Schools	0.44	90.0%
Vaughn Municipal Schools	0.43	90.0%
Questa Independent Schools	0.43	90.0%
Tatum Municipal Schools	0.41	90.0%
Cloudcroft Municipal Schools	0.40	90.0%
Chama Valley Independent Schools	0.39	90.0%
Taos Municipal Schools	0.37	90.0%
Carrizozo Municipal Schools	0.35	90.0%
Wagon Mound Public Schools	0.32	90.0%
Des Moines Municipal Schools	0.31	90.0%
Reserve Independent Schools	0.29	90.0%
Ruidoso Municipal Schools	0.28	86.8%
Bloomfield Schools	0.28	86.7%
Loving Municipal Schools	0.28	85.6%
Aztec Municipal Schools	0.27	83.8%
Clayton Municipal Schools	0.25	76.3%
Lovington Municipal Schools	0.24	75.5%
Carlsbad Municipal Schools	0.24	73.8%

APPENDIX C.: Data Table for District Match & Valuation/MEM Graph

District	Valuation/ Mem (millions)	District Share
Logan Municipal Schools	0.23	71.0%
Truth or Consequences Municipal Schools	0.22	68.4%
Lordsburg Municipal Schools	0.22	65.7%
Roy Municipal Schools	0.20	62.4%
Mountainair Public Schools	0.20	61.0%
Pecos Independent Schools	0.20	60.5%
Los Alamos Public Schools	0.20	58.7%
Hondo Valley Public Schools	0.20	58.2%
Bernalillo Public Schools	0.20	57.5%
Silver Consolidated Schools	0.18	56.9%
Fort Sumner Municipal Schools	0.18	52.0%
Mora Independent Schools	0.17	51.2%
Mesa Vista Consolidated Schools	0.17	50.8%
Albuquerque Public Schools	0.17	49.6%
Elida Municipal Schools	0.16	49.5%
Maxwell Municipal Schools	0.16	49.1%
Springer Municipal Schools	0.16	49.0%
Jemez Valley Public Schools	0.16	45.0%
Cobre Consolidated Schools	0.15	44.6%
Animas Public Schools	0.14	44.4%
Santa Rosa Consolidated Schools	0.14	43.9%
Hobbs Municipal Schools	0.15	43.9%
Moriarty-Edgewood Schools	0.15	42.9%
Raton Public Schools	0.13	38.8%
Farmington Municipal Schools	0.13	38.4%
Central Consolidated Schools	0.13	38.2%
Espanola Public Schools	0.12	37.4%
Las Vegas City Public Schools	0.13	37.3%
Rio Rancho Public Schools	0.13	36.5%
Melrose Public Schools	0.12	35.6%
Texico Municipal Schools	0.12	35.5%
San Jon Municipal Schools	0.12	35.4%

APPENDIX C.: Data Table for District Match & Valuation/MEM Graph

District	Valuation/ Mem (millions)	District Share
House Municipal Schools	0.12	35.2%
Dora Consolidated Schools	0.11	35.1%
Belen Consolidated Schools	0.12	34.4%
Las Cruces Public Schools	0.12	34.0%
Estancia Municipal Schools	0.11	33.3%
Alamogordo Public Schools	0.11	33.2%
Penasco Independent Schools	0.10	31.6%
Deming Public Schools	0.10	29.2%
Roswell Independent Schools	0.09	28.2%
Cuba Independent Schools	0.10	27.4%
West Las Vegas Public Schools	0.10	26.8%
Tularosa Municipal Schools	0.09	25.3%
Pojoaque Valley Public Schools	0.09	24.0%
Tucumcari Public Schools	0.09	23.9%
Socorro Consolidated Schools	0.09	23.6%
Floyd Municipal Schools	0.08	23.5%
Los Lunas Public Schools	0.09	23.3%
Magdalena Municipal Schools	0.08	23.0%
Clovis Municipal Schools	0.07	22.5%
Grady Municipal Schools	0.08	22.4%
Grants-Cibola County Schools	0.08	22.3%
Hagerman Municipal Schools	0.07	21.0%
Portales Municipal Schools	0.07	18.9%
Gallup-McKinley	0.06	16.4%
Dexter Consolidated Schools	0.07	16.1%
Hatch Valley Public Schools	0.05	11.6%
Gadsden Independent Schools	0.05	11.4%
Zuni Public Schools	0.00	0.0%

Paragraph	Description of Calculation in 22-24-5 (5.) NMSA
(a.)	final prior year net taxable value/MEM District
(b.)	final prior year net taxable value for the whole state/MEM State
(c.)	If a.)/b.) >2, for any district calculation, do not include in list. list from highest to lowest.
(d.)	highest value in list c.) - lowest value in list c.)
(e.)	highest value in list c.) - school district value in list a.)
(f.)	value in e.) / value in d.)
(g.)	the sum of mill levies for each district for GO, SB-9, HB-33 & Ed-Tech
(h.)	the highest value in list g.) - the lowest value in list g.)
(i.)	the sum of mill levies for the subject school district - the lowest value in list g.)
(j.)	value in i.) / value in h.)
(k.)	if j.) < 0.5, then value for school district is the value calculated in f.)
(l.)	if j.) > 0.5, then value for school district is j.) * 0.05
(m.)	if j.) => 0.5, l.) + f.) for school district
(n.)	if calculation in k.) or m.) are less than 0.1, the value will be 0.1 for the district
(o.)	if calculation in k.) or m.) are greater than 1, the value will be 1 for the district

APPENDIX D.: Funding Formula Worksheets

District	2011 Final Assessed Valuations	Total Capacity (Local Share)	40th day MEM 2011	Calculated State Share 2012	Calculated District Share 2012
Alamogordo Public Schools	\$670,590,295	\$40,235,418	6,176	66.9%	33.1%
Albuquerque Public Schools	\$14,703,596,631	\$882,215,798	85,859	49.0%	51.0%
Animas Public Schools	\$31,220,015	\$1,873,201	216	55.9%	44.1%
Artesia Public Schools	\$1,593,144,944	\$95,588,697	3,582	10.0%	90.0%
Aztec Municipal Schools	\$921,035,285	\$55,262,117	3,394	16.2%	83.8%
Belen Consolidated Schools	\$545,741,229	\$32,744,474	4,486	62.7%	37.3%
Bernalillo Public Schools	\$602,544,767	\$36,152,686	3,046	39.8%	60.2%
Bloomfield Schools	\$834,792,963	\$50,087,578	2,975	13.4%	86.6%
Capitan Municipal Schools	\$354,005,159	\$21,240,310	489	10.0%	90.0%
Carlsbad Municipal Schools	\$1,423,243,859	\$85,394,632	5,955	26.7%	73.3%
Carrizozo Municipal Schools	\$50,374,044	\$3,022,443	145	10.0%	90.0%
Central Consolidated Schools	\$823,053,599	\$49,383,216	6,178	59.2%	40.8%
Chama Valley Independent	\$127,992,432	\$7,679,546	327	10.0%	90.0%
Cimarron Municipal Schools	\$447,079,971	\$26,824,798	412	10.0%	90.0%
Clayton Municipal Schools	\$132,754,255	\$7,965,255	537	24.4%	75.6%
Cloudcroft Municipal Schools	\$158,682,428	\$9,520,946	398	10.0%	90.0%
Clovis Municipal Schools	\$629,728,819	\$37,783,729	8,486	77.6%	22.4%
Cobre Consolidated Schools	\$194,970,805	\$11,698,248	1,272	52.9%	47.1%
Corona Public Schools	\$41,383,943	\$2,483,037	73	10.0%	90.0%
Cuba Independent Schools	\$54,974,418	\$3,298,465	539	68.9%	31.1%
Deming Public Schools	\$509,657,508	\$30,579,450	5,323	71.2%	28.8%
Des Moines Municipal Schools	\$24,415,307	\$1,464,918	79	10.0%	90.0%
Dexter Consolidated Schools	\$64,973,761	\$3,898,426	992	80.3%	19.7%
Dora Consolidated Schools	\$27,496,220	\$1,649,773	240	64.9%	35.1%
Dulce Independent Schools	\$674,117,829	\$40,447,070	697	10.0%	90.0%
Elida Municipal Schools	\$22,210,969	\$1,332,658	138	50.5%	49.5%
Espanola Public Schools	\$532,299,753	\$31,937,985	4,360	62.7%	37.3%
Estancia Municipal Schools	\$91,914,083	\$5,514,845	843	66.8%	33.2%
Eunice Public Schools	\$609,618,385	\$36,577,103	606	10.0%	90.0%

APPENDIX D.: Funding Formula Worksheets

District	2011 Final Assessed Valuations	Total Capacity (Local Share)	40th day MEM 2011	Calculated State Share 2012	Calculated District Share 2012
Farmington Municipal Schools	\$1,416,503,879	\$84,990,233	10,531	58.9%	41.1%
Floyd Municipal Schools	\$16,391,986	\$983,519	212	76.4%	23.6%
Fort Sumner Municipal Schools	\$54,134,847	\$3,248,091	306	45.6%	54.4%
Gadsden Independent Schools	\$757,118,784	\$45,427,127	13,865	86.5%	13.5%
Gallup-McKinley	\$750,222,128	\$45,013,328	11,587	80.6%	19.4%
Grady Municipal Schools	\$8,187,079	\$491,225	99	74.8%	25.2%
Grants-Cibola County Schools	\$298,583,819	\$17,915,029	3,552	74.9%	25.1%
Hagerman Municipal Schools	\$29,525,783	\$1,771,547	426	79.1%	20.9%
Hatch Valley Public Schools	\$67,762,697	\$4,065,762	1,315	84.7%	15.3%
Hobbs Municipal Schools	\$1,295,379,675	\$77,722,781	8,566	53.5%	46.5%
Hondo Valley Public Schools	\$31,741,546	\$1,904,493	160	39.0%	61.0%
House Municipal Schools	\$10,468,701	\$628,122	91	63.9%	36.1%
Jal Public Schools	\$287,022,156	\$17,221,329	360	10.0%	90.0%
Jemez Mountain Public Schools	\$307,085,894	\$18,425,154	281	10.0%	90.0%
Jemez Valley Public Schools	\$80,097,522	\$4,805,851	510	51.9%	48.1%
Lake Arthur Municipal Schools	\$88,033,379	\$5,282,003	131	10.0%	90.0%
Las Cruces Public Schools	\$2,953,375,020	\$177,202,501	24,505	63.2%	36.8%
Las Vegas City Public Schools	\$242,383,616	\$14,543,017	1,819	59.4%	40.6%
Logan Municipal Schools	\$66,732,913	\$4,003,975	290	30.7%	69.3%
Lordsburg Municipal Schools	\$115,581,388	\$6,934,883	522	31.8%	68.2%
Los Alamos Public Schools	\$702,351,050	\$42,141,063	3,470	37.8%	62.2%
Los Lunas Public Schools	\$739,871,906	\$44,392,314	8,277	72.8%	27.2%
Loving Municipal Schools	\$156,830,073	\$9,409,804	566	14.4%	85.6%
Lovington Municipal Schools	\$773,708,075	\$46,422,485	3,165	24.5%	75.5%
Magdalena Municipal Schools	\$28,346,800	\$1,700,808	374	76.9%	23.1%
Maxwell Municipal Schools	\$13,728,575	\$823,715	86	50.6%	49.4%
Melrose Public Schools	\$23,973,106	\$1,438,386	206	64.4%	35.6%
Mesa Vista Consolidated	\$67,594,499	\$4,055,670	390	47.1%	52.9%
Mora Independent Schools	\$83,262,460	\$4,995,748	500	49.1%	50.9%
Moriarty-Edgewood Schools	\$481,436,554	\$28,886,193	3,202	54.1%	45.9%
Mosquero Municipal Schools	\$93,260,707	\$5,595,642	46	10.0%	90.0%
Mountainair Public Schools	\$56,456,025	\$3,387,362	285	40.5%	59.5%

APPENDIX D.: Funding Formula Worksheets

District	2011 Final Assessed Valuations	Total Capacity (Local Share)	40th day MEM 2011	Calculated State Share 2012	Calculated District Share 2012
Pecos Independent Schools	\$113,417,735	\$6,805,064	578	40.0%	60.0%
Penasco Independent Schools	\$45,781,287	\$2,746,877	442	68.4%	31.6%
Pojoaque Valley Public Schools	\$179,852,146	\$10,791,129	1,993	72.8%	27.2%
Portales Municipal Schools	\$218,640,497	\$13,118,430	2,956	77.6%	22.4%
Quemado Independent Schools	\$88,614,901	\$5,316,894	147	10.0%	90.0%
Questa Independent Schools	\$184,597,047	\$11,075,823	432	10.0%	90.0%
Raton Public Schools	\$151,378,582	\$9,082,715	1,195	62.0%	38.0%
Reserve Independent Schools	\$44,715,556	\$2,682,933	153	10.2%	89.8%
Rio Rancho Public Schools	\$2,151,232,455	\$129,073,947	16,642	60.7%	39.3%
Roswell Independent Schools	\$913,139,992	\$54,788,400	9,866	71.5%	28.5%
Roy Municipal Schools	\$7,890,271	\$473,416	39	36.1%	63.9%
Ruidoso Municipal Schools	\$594,492,091	\$35,669,525	2,117	13.7%	86.3%
San Jon Municipal Schools	\$13,532,095	\$811,926	117	64.6%	35.4%
Santa Fe Public Schools	\$6,382,921,805	\$382,975,308	13,659	10.0%	90.0%
Santa Rosa Consolidated	\$89,080,901	\$5,344,854	623	56.1%	43.9%
Silver Consolidated Schools	\$537,394,040	\$32,243,642	2,910	43.1%	56.9%
Socorro Consolidated Schools	\$162,253,027	\$9,735,182	1,863	73.5%	26.5%
Springer Municipal Schools	\$29,951,865	\$1,797,112	188	50.8%	49.2%
Taos Municipal Schools	\$1,056,836,788	\$63,410,207	2,871	10.0%	90.0%
Tatum Municipal Schools	\$130,149,538	\$7,808,972	319	10.0%	90.0%
Texico Municipal Schools	\$61,198,595	\$3,671,916	527	64.5%	35.5%
Truth or Consequences	\$287,952,288	\$17,277,137	1,298	32.2%	67.8%
Tucumcari Public Schools	\$89,535,890	\$5,372,153	1,022	73.4%	26.6%
Tularosa Municipal Schools	\$82,932,701	\$4,975,962	889	71.6%	28.4%
Vaughn Municipal Schools	\$46,435,784	\$2,786,147	107	10.0%	90.0%
Wagon Mound Public Schools	\$22,664,541	\$1,359,872	70	10.0%	90.0%
West Las Vegas Public Schools	\$162,493,260	\$9,749,596	1,635	69.9%	30.1%
Zuni Public Schools	\$2,329,398	\$139,764	1,255	100.0%	0.0%

APPENDIX D.: Funding Formula Worksheets

Formula	Formula	Formula	Formula	Formula	Formula	Formula	Formula
=E6/H6	=SUM(E6:E94)/SUM(H6:H94)	=P6/\$Q\$6	=IF(R6<2,P6,"")	=V6-V75	=V6-V75	=\$V\$6-P6	=Y6/\$W\$6
a.)	b.)	c.)	c.)	c.)	d.)	e.)	f.)
108,580	168,605.47	0.644	108,580.0	323,321.9	321,481.59	214,741.9	0.668
171,253		1.016	171,252.8	307,911.0		152,069.1	0.473
144,537		0.857	144,537.1	290,656.9		178,784.8	0.556
444,764		2.638		280,237.0			
271,372		1.610	271,371.6	279,118.5		51,950.3	0.162
121,654		0.722	121,654.3	277,097.0		201,667.6	0.627
197,815		1.173	197,815.1	271,290.2		125,506.8	0.390
280,603		1.664	280,602.7	244,744.4		42,719.2	0.133
723,937		4.294		244,419.4			
239,000		1.418	238,999.8	237,424.2		84,322.1	0.262
347,407		2.060		224,484.7			
133,223		0.790	133,223.3	220,964.1		190,098.6	0.591
391,414		2.321		219,732.5			
1,085,146		6.436		207,221.7			
247,215		1.466	247,214.6	201,740.2		76,107.3	0.237
398,700		2.365		197,967.6			
74,208		0.440	74,208.0	195,325.1		249,113.9	0.775
153,279		0.909	153,278.9	194,873.5		170,043.0	0.529
566,903		3.362		193,087.6			
101,993		0.605	101,993.4	184,823.6		221,328.6	0.688
95,746		0.568	95,746.3	176,801.7		227,575.6	0.708
309,055		1.833	309,054.5	171,965.1		14,267.4	0.044
65,498		0.388	65,497.7	165,771.2		257,824.2	0.802
114,568		0.680	114,567.6	165,594.3		208,754.3	0.649
967,170		5.736		160,903.2			
160,949		0.955	160,949.1	160,527.7		162,372.9	0.505
122,087		0.724	122,087.1	160,008.0		201,234.8	0.626
109,032		0.647	109,032.1	156,595.9		214,289.8	0.667
1,005,971		5.966		153,293.7			

APPENDIX D.: Funding Formula Worksheets

a.)	b.)	c.)	c.)	c.)	d.)	e.)	f.)
134,508		0.798	134,508.0	151,235.5		188,813.9	0.587
77,321		0.459	77,320.7	149,505.8		246,001.2	0.765
176,911		1.049	176,911.3	143,764.6		146,410.6	0.455
54,606		0.324	54,606.5	142,824.2		268,715.4	0.836
64,747		0.384	64,746.9	134,127.3		258,575.0	0.804
82,698		0.490	82,697.8	133,159.0		240,624.1	0.748
84,061		0.499	84,060.8	132,417.4		239,261.2	0.744
69,309		0.411	69,309.3	128,333.0		254,012.6	0.790
51,531		0.306	51,530.6	123,890.5		271,791.3	0.845
151,223		0.897	151,223.4	121,884.2		172,098.5	0.535
198,385		1.177	198,384.7	121,723.1		124,937.3	0.389
115,041		0.682	115,040.7	120,142.0		208,281.2	0.648
797,284		4.729		117,818.7			
1,092,832		6.482		116,308.6			
157,054		0.931	157,054.0	116,112.0		166,267.9	0.517
672,011		3.986		115,658.9			
120,521		0.715	120,521.3	114,602.7		202,800.6	0.631
133,251		0.790	133,251.0	108,514.9		190,070.9	0.591
230,113		1.365	230,113.5	108,276.1		93,208.4	0.290
221,420		1.313	221,420.3	103,570.2		101,901.6	0.317
202,407		1.200	202,406.6	101,914.8		120,915.3	0.376
89,389		0.530	89,388.9	98,528.7		233,933.0	0.728
277,085		1.643	277,084.9	94,525.0		46,237.0	0.144
244,458		1.450	244,457.5	93,338.3		78,864.4	0.245
75,794		0.450	75,793.6	93,107.9		247,528.3	0.770
159,635		0.947	159,634.6	89,383.2		163,687.3	0.509
116,374		0.690	116,374.3	89,330.4		206,947.6	0.644
173,319		1.028	173,319.2	87,384.7		150,002.7	0.467
166,525		0.988	166,524.9	87,152.9		156,797.0	0.488
150,355		0.892	150,355.0	82,708.8		172,967.0	0.538
2,027,407		12.025		82,692.8			
198,091		1.175	198,091.3	77,768.2		125,230.6	0.390

APPENDIX D.: Funding Formula Worksheets

a.)	b.)	c.)	c.)	c.)	d.)	e.)	f.)
196,224		1.164	196,224.5	76,111.2		127,097.5	0.395
103,578		0.614	103,577.6	73,922.4		219,744.3	0.684
90,242		0.535	90,241.9	73,890.5		233,080.0	0.725
73,965		0.439	73,965.0	68,970.7		249,356.9	0.776
602,822		3.575		65,090.7			
427,308		2.534		64,339.3			
126,677		0.751	126,676.6	54,111.3		196,645.3	0.612
292,259		1.733	292,258.5	51,082.0		31,063.4	0.097
129,265		0.767	129,265.3	1,840.3		194,056.7	0.604
92,554		0.549	92,554.2			230,767.7	0.718
202,315		1.200	202,314.6			121,007.3	0.376
280,818		1.666	280,818.2			42,503.7	0.132
115,659		0.686	115,658.9			207,663.0	0.646
467,305		2.772					
142,987		0.848	142,987.0			180,334.9	0.561
184,671		1.095	184,671.5			138,650.4	0.431
87,092		0.517	87,092.3			236,229.6	0.735
159,318		0.945	159,318.4			164,003.5	0.510
368,108		2.183					
407,992		2.420					
116,126		0.689	116,126.4			207,195.5	0.645
221,843		1.316	221,843.1			101,478.9	0.316
87,609		0.520	87,608.5			235,713.4	0.733
93,288		0.553	93,287.6			230,034.3	0.716
433,979		2.574					
323,779		1.920	323,779.2			(457.2)	-0.001
99,384		0.589	99,384.3			223,937.7	0.697
1,856		0.011	1,856.1			321,465.8	1.000

APPENDIX D.: Funding Formula Worksheets

Formula	Formula	Formula	Formula	Formula	Formula	Formula	Formula	Formula	Formula
	= $\$AA\$38-\$AA\74	= $AA6-\$AA\74	= $AC6/\$AB\6	= $IF(AD6>=0.5,1,"")$	= $IF(AD6<0.5,Z6,"")$	= $IF(AD6>0.5,AD6*0.05,0)$	= $IF(AD6>=0.5,Z6+A6,0)$	= $IF(AF6<0.1,0.1,A6)$	= $IF(AH94>1,1,AH94)$
g.)	h.)	i.)	j.)		k.)	l.)	m.)	n.)	o.)
8.334	16.167	7.856	0.486		0.668	0.000		0.668	
10.453	16.167	9.975	0.617	1.000		0.031	0.504		
2.381	29.662	1.903	0.118		0.556	0.000		0.556	
			0.000		0.000	0.000		0.100	
6.699		6.221	0.385		0.162	0.000		0.162	
9.886		9.408	0.582	1.000		0.029	0.656		
11.638		11.160	0.690	1.000		0.035	0.425		
8.381		7.903	0.489		0.133	0.000		0.133	
			0.000		0.000	0.000		0.100	
5.633		5.155	0.319		0.262	0.000		0.262	
			0.000		0.000	0.000		0.100	
9.082		8.604	0.532	1.000		0.027	0.618		
			0.000		0.000	0.000		0.100	
			0.000		0.000	0.000		0.100	
2.396		1.918	0.119		0.237	0.000		0.237	
			0.000		0.000	0.000		0.100	
7.412		6.934	0.429		0.775	0.000		0.775	
8.676		8.198	0.507	1.000		0.025	0.554		
			0.000		0.000	0.000		0.100	
12.483		12.005	0.743	1.000		0.037	0.726		
8.058		7.580	0.469		0.708	0.000		0.708	
3.840		3.362	0.208		0.044	0.000		0.100	
12.602		12.124	0.750	1.000		0.037	0.839		
6.088		5.610	0.347		0.649	0.000		0.649	
			0.000		0.000	0.000		0.100	
6.879		6.401	0.396		0.505	0.000		0.505	
5.704		5.226	0.323		0.626	0.000		0.626	
4.397		3.919	0.242		0.667	0.000		0.667	
			0.000		0.000	0.000		0.100	

APPENDIX D.: Funding Formula Worksheets

g.)	h.)	i.)	j.)		k.)	l.)	m.)	n.)	o.)
9.619		9.141	0.565	1.000		0.028	0.616		
2.500		2.022	0.125		0.765	0.000		0.765	
8.574		8.096	0.501	1.000		0.025	0.480		
16.645		16.167	1.000	1.000		0.050	0.886		
10.609		10.131	0.627	1.000		0.031	0.836		
9.252		8.774	0.543	1.000		0.027	0.776		
11.066		10.588	0.655	1.000		0.033	0.777		
7.180		6.702	0.415		0.790	0.000		0.790	
12.846		12.368	0.765	1.000		0.038	0.884		
8.843		8.365	0.517	1.000		0.026	0.561		
9.898		9.420	0.583	1.000		0.029	0.418		
6.477		5.999	0.371		0.648	0.000		0.648	
			0.000		0.000	0.000		0.100	
			0.000		0.000	0.000		0.100	
11.058		10.580	0.654	1.000		0.033	0.550		
			0.000		0.000	0.000		0.100	
9.831		9.353	0.579	1.000		0.029	0.660		
12.060		11.582	0.716	1.000		0.036	0.627		
6.423		5.945	0.368		0.290	0.000		0.290	
9.034		8.556	0.529	1.000		0.026	0.343		
12.273		11.795	0.730	1.000		0.036	0.413		
13.316		12.838	0.794	1.000		0.040	0.767		
6.995		6.517	0.403		0.144	0.000		0.144	
6.847		6.369	0.394		0.245	0.000		0.245	
8.141		7.663	0.474		0.770	0.000		0.770	
2.212		1.734	0.107		0.509	0.000		0.509	
6.689		6.211	0.384		0.644	0.000		0.644	
8.573		8.095	0.501	1.000		0.025	0.492		
6.697		6.219	0.385		0.488	0.000		0.488	
11.167		10.689	0.661	1.000		0.033	0.571		
			0.000		0.000	0.000		0.100	
7.636		7.158	0.443		0.390	0.000		0.390	

APPENDIX D.: Funding Formula Worksheets

g.)	h.)	i.)	j.)		k.)	l.)	m.)	n.)	o.)
5.646		5.168	0.320		0.395	0.000		0.395	
3.123		2.645	0.164		0.684	0.000		0.684	
11.754		11.276	0.697	1.000		0.035	0.760		
11.900		11.422	0.707	1.000		0.035	0.811		
			0.000		0.000	0.000		0.100	
			0.000		0.000	0.000		0.100	
4.310		3.832	0.237		0.612	0.000		0.612	
0.478		0.000	0.000		0.097	0.000		0.100	
10.773		10.295	0.637	1.000		0.032	0.635		
7.831		7.353	0.455		0.718	0.000		0.718	
6.931		6.453	0.399		0.376	0.000		0.376	
8.126		7.648	0.473		0.132	0.000		0.132	
7.426		6.948	0.430		0.646	0.000		0.646	
			0.000		0.000	0.000		0.100	
7.172		6.694	0.414		0.561	0.000		0.561	
7.473		6.995	0.433		0.431	0.000		0.431	
9.885		9.407	0.582	1.000		0.029	0.764		
8.094		7.616	0.471		0.510	0.000		0.510	
			0.000		0.000	0.000		0.100	
			0.000		0.000	0.000		0.100	
8.422		7.944	0.491		0.645	0.000		0.645	
8.155		7.677	0.475		0.316	0.000		0.316	
9.468		8.990	0.556	1.000		0.028	0.761		
10.528		10.050	0.622	1.000		0.031	0.747		
			0.000		0.000	0.000		0.100	
6.625		6.147	0.380		-0.001	0.000		0.100	
11.823		11.345	0.702	1.000		0.035	0.732		
30.140		29.662	1.835	1.000		0.092	1.092		1

APPENDIX D.: Funding Formula Worksheets

	Formula	Formula	Formula
	$=(E6/H6)/1000000$	=1-A16	=1-AN6
District	Valuation/ Mem (millions)	District Share	State Share
Alamogordo Public Schools	0.11	33.2%	66.8%
Albuquerque Public Schools	0.17	49.6%	50.4%
Animas Public Schools	0.14	44.4%	55.6%
Artesia Public Schools	0.44	90.0%	10.0%
Aztec Municipal Schools	0.27	83.8%	16.2%
Belen Consolidated Schools	0.12	34.4%	65.6%
Bernalillo Public Schools	0.20	57.5%	42.5%
Bloomfield Schools	0.28	86.7%	13.3%
Capitan Municipal Schools	0.72	90.0%	10.0%
Carlsbad Municipal Schools	0.24	73.8%	26.2%
Carrizozo Municipal Schools	0.35	90.0%	10.0%
Central Consolidated Schools	0.13	38.2%	61.8%
Chama Valley Independent Schools	0.39	90.0%	10.0%
Cimarron Municipal Schools	1.09	90.0%	10.0%
Clayton Municipal Schools	0.25	76.3%	23.7%
Cloudcroft Municipal Schools	0.40	90.0%	10.0%
Clovis Municipal Schools	0.07	22.5%	77.5%
Cobre Consolidated Schools	0.15	44.6%	55.4%
Corona Public Schools	0.57	90.0%	10.0%
Cuba Independent Schools	0.10	27.4%	72.6%
Deming Public Schools	0.10	29.2%	70.8%
Des Moines Municipal Schools	0.31	90.0%	10.0%
Dexter Consolidated Schools	0.07	16.1%	83.9%
Dora Consolidated Schools	0.11	35.1%	64.9%
Dulce Independent Schools	0.97	90.0%	10.0%
Elida Municipal Schools	0.16	49.5%	50.5%
Espanola Public Schools	0.12	37.4%	62.6%
Estancia Municipal Schools	0.11	33.3%	66.7%
Eunice Public Schools	1.01	90.0%	10.0%

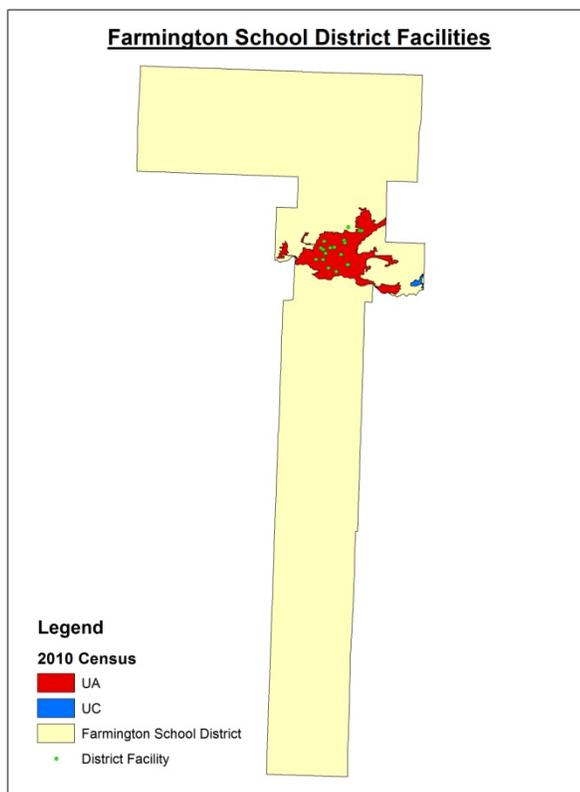
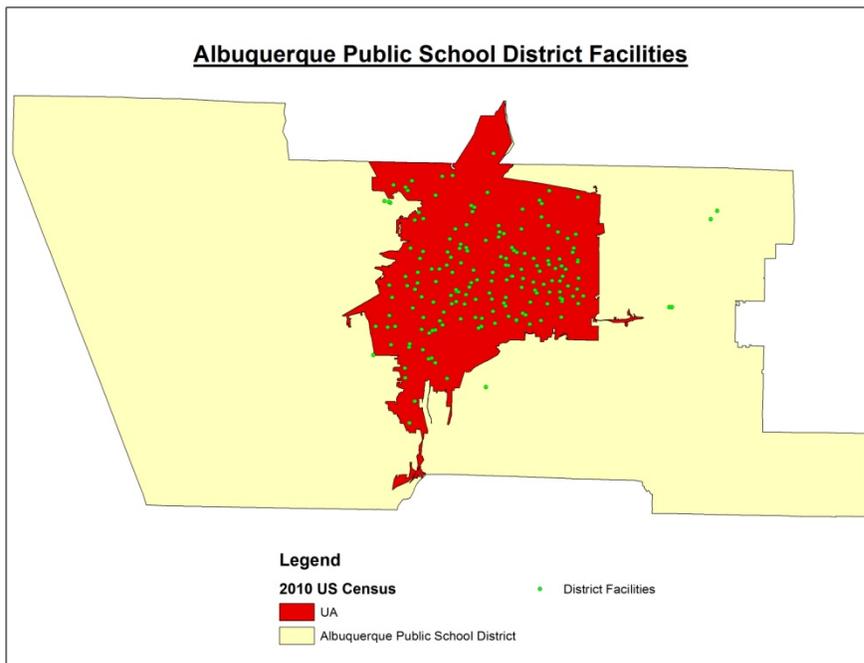
APPENDIX D.: Funding Formula Worksheets

District	Valuation/ Mem (millions)	District Share	State Share
Farmington Municipal Schools	0.13	38.4%	61.6%
Floyd Municipal Schools	0.08	23.5%	76.5%
Fort Sumner Municipal Schools	0.18	52.0%	48.0%
Gadsden Independent Schools	0.05	11.4%	88.6%
Gallup-McKinley	0.06	16.4%	83.6%
Grady Municipal Schools	0.08	22.4%	77.6%
Grants-Cibola County Schools	0.08	22.3%	77.7%
Hagerman Municipal Schools	0.07	21.0%	79.0%
Hatch Valley Public Schools	0.05	11.6%	88.4%
Hobbs Municipal Schools	0.15	43.9%	56.1%
Hondo Valley Public Schools	0.20	58.2%	41.8%
House Municipal Schools	0.12	35.2%	64.8%
Jal Public Schools	0.80	90.0%	10.0%
Jemez Mountain Public Schools	1.09	90.0%	10.0%
Jemez Valley Public Schools	0.16	45.0%	55.0%
Lake Arthur Municipal Schools	0.67	90.0%	10.0%
Las Cruces Public Schools	0.12	34.0%	66.0%
Las Vegas City Public Schools	0.13	37.3%	62.7%
Logan Municipal Schools	0.23	71.0%	29.0%
Lordsburg Municipal Schools	0.22	65.7%	34.3%
Los Alamos Public Schools	0.20	58.7%	41.3%
Los Lunas Public Schools	0.09	23.3%	76.7%
Loving Municipal Schools	0.28	85.6%	14.4%
Lovington Municipal Schools	0.24	75.5%	24.5%
Magdalena Municipal Schools	0.08	23.0%	77.0%
Maxwell Municipal Schools	0.16	49.1%	50.9%
Melrose Public Schools	0.12	35.6%	64.4%
Mesa Vista Consolidated Schools	0.17	50.8%	49.2%
Mora Independent Schools	0.17	51.2%	48.8%
Moriarty-Edgewood Schools	0.15	42.9%	57.1%
Mosquero Municipal Schools	2.03	90.0%	10.0%
Mountainair Public Schools	0.20	61.0%	39.0%

APPENDIX D.: Funding Formula Worksheets

District	Valuation/ Mem (millions)	District Share	State Share
Pecos Independent Schools	0.20	60.5%	39.5%
Penasco Independent Schools	0.10	31.6%	68.4%
Pojoaque Valley Public Schools	0.09	24.0%	76.0%
Portales Municipal Schools	0.07	18.9%	81.1%
Quemado Independent Schools	0.60	90.0%	10.0%
Questa Independent Schools	0.43	90.0%	10.0%
Raton Public Schools	0.13	38.8%	61.2%
Reserve Independent Schools	0.29	90.0%	10.0%
Rio Rancho Public Schools	0.13	36.5%	63.5%
Roswell Independent Schools	0.09	28.2%	71.8%
Roy Municipal Schools	0.20	62.4%	37.6%
Ruidoso Municipal Schools	0.28	86.8%	13.2%
San Jon Municipal Schools	0.12	35.4%	64.6%
Santa Fe Public Schools	0.47	90.0%	10.0%
Santa Rosa Consolidated Schools	0.14	43.9%	56.1%
Silver Consolidated Schools	0.18	56.9%	43.1%
Socorro Consolidated Schools	0.09	23.6%	76.4%
Springer Municipal Schools	0.16	49.0%	51.0%
Taos Municipal Schools	0.37	90.0%	10.0%
Tatum Municipal Schools	0.41	90.0%	10.0%
Texico Municipal Schools	0.12	35.5%	64.5%
Truth or Consequences Municipal Schools	0.22	68.4%	31.6%
Tucumcari Public Schools	0.09	23.9%	76.1%
Tularosa Municipal Schools	0.09	25.3%	74.7%
Vaughn Municipal Schools	0.43	90.0%	10.0%
Wagon Mound Public Schools	0.32	90.0%	10.0%
West Las Vegas Public Schools	0.10	26.8%	73.2%
Zuni Public Schools	0.00	0.0%	100.0%

APPENDIX E.: School District Maps with Urban Areas



APPENDIX E.: School District Maps with Urban Areas

