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## FISCAL IMPACT REPORT

**ORIGINAL DATE** 02/11/13  
**LAST UPDATED** 02/25/13    **HB** 459/aHEC

**SPONSOR** Stewart

**SHORT TITLE** Special Education Equalization Guarantee    **SB** \_\_\_\_\_

**ANALYST** Gudgel

### APPROPRIATION (dollars in thousands)

Appropriation		Recurring or Nonrecurring	Fund Affected
FY13	FY14		
	See Fiscal Implications		

(Parenthesis ( ) Indicate Expenditure Decreases)

### ESTIMATED ADDITIONAL OPERATING BUDGET IMPACT (dollars in thousands)

	FY13	FY14	FY15	3 Year Total Cost	Recurring or Nonrecurring	Fund Affected
<b>Total</b>		Significant - See Fiscal Implications				

(Parenthesis ( ) Indicate Expenditure Decreases)

Relates to Appropriations in HB 3 and HB 2

### SOURCES OF INFORMATION

LFC Files

### SUMMARY

#### Synopsis of HEC Amendment

The House Education Committee amendment to House Bill 459 includes an effective date of July 1, 2013.

#### Synopsis of Original Bill

House Bill 459 (HB 459) amends the Public School Finance Act, creating a new special education state equalization guarantee (SESEG) distribution. The new SESEG will be comprised of all special education units, including early childhood special education units, class A, B, C, and D special education units, and ancillary units, multiplied by the training and experience index. It does not use any 75 percent credit offsets. The bill will result in the establishment of two unit values for the purpose of establishing a program cost for each school district and charter school.

## FISCAL IMPLICATIONS

HB 459 isolates the special education components of the funding formula and will require a separate appropriation to the SESEG annually, allowing the Public Education Department (PED) to easily demonstrate to the U.S. Department of Education that the state has maintained its effort each year. The bill establishes a second state equalization guarantee distribution to be calculated specifically for special education related units consisting of A, B, C, and D level special education units, three- and four-year-old special education units, ancillary units and associated training and experience units. The bill would require the PED to set a separate unit value for the SESEG.

HB 459 does not include an appropriation. Its effect on school districts and charter schools will be determined by appropriations contained in the Education Appropriation Act and the General Appropriation Act. Currently, HB 2 does not include an appropriation for the SESEG. If HB 459 is enacted, and HB 2 is passed as is, without an appropriation for the SESEG, school district and charter school distributions will be affected. Distributions will be made without consideration of special education units. This means it is likely that the total proportion that individual school districts and charter schools would generate under the current funding formula will change.

HB 2 currently includes a \$12 million categorical Supplemental Special Education Maintenance of Effort Distribution that addresses the potential maintenance of effort (MOE) shortfall less an adjustment for decreased special education workload (serving fewer students pursuant to their individualized education plans (IEPs) in FY14 than in FY09). Additionally, the bill includes language allowing a transfer of a portion of the state equalization guarantee distribution (SEG) to the Supplemental Special Education Maintenance of Effort Distribution to be distributed to school districts and charter schools in the exact proportion that they currently receive SEG funding in the even the federal government does not accept the argument that the state should not be penalized for decreased workload (this would not change the non-categorical nature of transferred funds nor would it change the distribution of transferred funds). The Supplemental appropriation and inclusion of transfer language do not require legislation to be enacted. The Legislature, the PED, DFA and other stakeholders should continue to study the issue during the 2013 interim.

HB 3 included \$451 million dollars for the special education state equalization guarantee (SESEG) to increase the effort required to meet the maintenance of effort provision in the federal Individuals with Disabilities Act (IDEA). The amount included in the bill may substantially exceed the amount of state support New Mexico must maintain to continue receiving federal special education funding pursuant to the Individuals with Disabilities Education Act (IDEA), based on estimates provided to the U.S. Department of Education by the PED. If this is the case, New Mexico will be establishing a new high MOE requirement and will not be able to decrease state support below this amount without being in jeopardy of losing federal funds. Currently, the PED estimates total MOE to be \$435.2 million based on FY09 amounts expended by state agencies (\$36.5 million) and appropriation amounts distributed through special education related units in the state equalization guarantee (398.7 million). The amount of funds included in the SESEG in HB 3 appear likely to set a new high mark for meeting MOE, increasing it by 13.1 percent.

Given the recommendations that were included in HB 3 – funds would be distributed to school districts and charter schools differently than they currently are. The way the formula is set up, a district with high special education population will experience growth in their SESEG that is greater than a district with a low special education population. The attached spreadsheet demonstrates the change in distribution if HB 459 is enacted and if it is not. *See Attached Spreadsheet.*

## **SIGNIFICANT ISSUES**

Maintenance of Effort. In August 2012, the PED requested a waiver of the maintenance of state financial support for special education for state fiscal year 2011 (FY11) (July 1, 2010 – June 1, 2011) for the Individuals with Disabilities Education Act (IDEA) under 10 U.S.C. § 1412(a)(18)(C) and 34 CFR § 300.163(c) due to the precipitous and unforeseen decline in the financial resources of the State for fiscal years 2010 and 2011 in the amounts of \$15.3 million for FY10 and \$28.2 million for FY11. The Maintenance of Effort (MOE) requirements under the federal Individuals with Disabilities Education Act (IDEA-B), 34 CFR §300.163(a), states "a state must not reduce the amount of state financial support for special education and related services for children with disabilities, or otherwise made available because of the excess costs of educating those children, below the amount of that support for the preceding fiscal year."

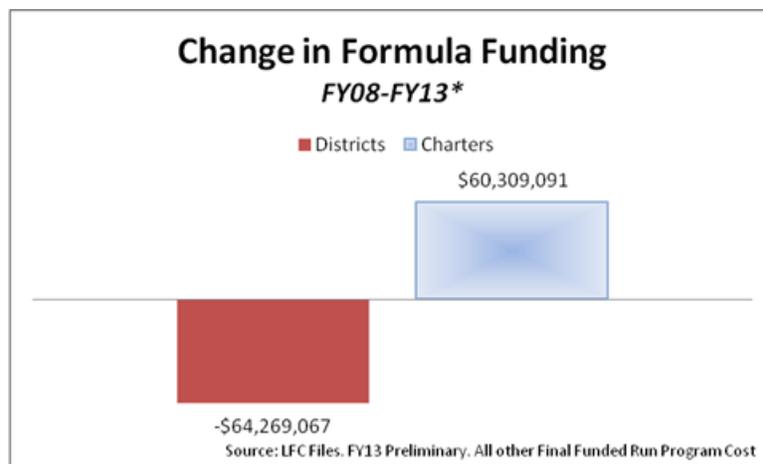
The PED has established the amount "made available" by determining the amount of funding distributed through the public education funding formula for A, B, C and D level special education, early childhood special education (three- and four-year-old developmentally disabled students), and ancillary service FTE units. The Department estimates total MOE to be \$435.2 million based on FY09 amounts expended by state agencies (\$36.5 million) and appropriation amounts distributed through special education related units in the state equalization guarantee (\$398.7 million).

Provision of Special Education Programs and Services. Between FY09 and FY11, special education and ancillary units declined more than 1,600 units because of decreased workload. Special Education students were moved to less restrictive environments and lower levels of special education based on their Individualized Education Programs (IEP), and ancillary service provider units decreased as fewer ancillary service providers were needed and the districts ensured they were not over-claiming special education units. For FY12 and FY13 special education units continued to decline, and are more than 4,200 units down from FY09. Some of this further decline results from the PED's 2011 and 2012 audit of special education programs statewide. The decrease in units has a substantial effect on the decreasing amount of funds made available for special education.

Funding Priorities – Above-the-Line v. Below-the-Line. Since the recession in FY09, the Legislature has prioritized public education spending over other government functions. Within the appropriations for public education, the Legislature prioritized above-the-line funding, attempting to preserve formula funding. During the same time, up until FY12, below-the-line funding was substantially decreased, including categorical appropriations and related recurring initiative funding. However, over the past several years it has been noted that above-the-line funding lacks desired accountability and results. With the growth in revenue in FY13, below-the-line reform efforts targeted to close the achievement gap and improve student outcomes were funded at a 145 percent increase over FY10, and at funding levels more than 6 percent higher than in FY09 despite total general fund appropriations for public education still lagging 6 percent

behind FY09 levels. These below-the-line reform efforts, including early childhood education efforts, supporting struggling schools, and short-cycle assessments, are directly at odds with the IDEA MOE requirements. If these programs were appropriated through the state equalization guarantee distribution, the unit value would likely be increased.

Unit Value Dilution and Charter Schools. From FY09 to FY13, the program cost decreased almost 4 percent. At this same time, the unit value has decreased more than 5 percent. The unit value decreased 2 percent in both FY10 and FY11, 3 percent in FY12, and increased 2 percent in FY13. The unit value decreased in part due to an influx of new units, particularly charter school units. During this time, charter schools have grown at a rate faster than in previous years. The authorization of new charter schools results in new units in the system and double counting of students that were previously enrolled in a public school during the first year of operation (because of prior year funding). For example, in FY13, the Legislature appropriated \$48.7 million in new revenue to the state equalization guarantee distribution; however, 11 new charter schools were authorized that were substantially unaccounted for in the budget, receiving \$15.6 million of the new money through the state equalization guarantee distribution. Unit growth in sectors other than special education, coupled with lower appropriation levels, are also directly at odds with meeting the requirements of the MOE.



This dilution highlights the need for better analysis of budget impacts at both the district and state level when charter schools are authorized. Currently, local authorizers and the Public Education Commission, staffed by the PED, do not sufficiently analyze the effect authorization of new charter schools will have on general fund appropriations or the unit value. Charter school authorizations happen outside of the normal budget process – the PED does not request funding for newly authorized charter schools with the public school support budget submission, resulting in unit value dilution that is amplified when a large number of charter schools are authorized.

Changing the Distribution and Shifting Funds Away from Districts With High At-Risk Populations. In order to meet the same levels of MOE as in FY09, the current unit value must increase to at least the amount it was set at in FY09, and likely must be higher to account for the loss of special education units and unit dilution that has occurred during these years. With the creation of a SESEG, the state will be able to increase appropriations to the SESEG to increase that unit value sufficiently. This methodology will require far less money than would be needed to raise the unit value of the current SEG sufficiently to meet the MOE requirements. However, it will result in more funds being distributed to school districts and charter schools for special

education than other components of the funding formula, shifting funds away from districts that have a high percentage of at risk students. *See* Attached Table.

Three independent studies over the past several years have noted the currently formula places little weight, as compared with other components and other states' formulas, on the additional incremental costs associated with educating at-risk students. For example, Deming, Gadsden, and Hatch generate some of the lowest per-student funding from the state's funding formula but serve some of New Mexico's most disadvantaged students. Under HB 459 with funding levels included in HB 3, these school district will receive less funding than they would under current law.

### **ADMINISTRATIVE IMPLICATIONS**

The PED indicates the changes to the public school funding formula will require at least a year to modify databases (STARS and OBMS), collect the required data and calculate the two SEGs for each school district and charter school. The modification can be accomplished within existing appropriations but will take at least a year to implement

Currently, STARS reports for each school district and charter school do not breakout gifted education from the special education students. New individual reports will have to be developed for each of the 196 entities: 89 school districts and 107 charter schools. Two 910B5's (SEG worksheets) will have to be calculated for each entity.

SEG calculations for the 2013-2014 school year begin in March of 2013 (the prior fiscal year) so that school districts have a preliminary revenue estimate in which to build their budget (submitted three months) before the start of the new fiscal year.

In addition, the new changes to the formula will have to be evaluated to determine what impact they will have on total statewide units. The calculation of the initial unit value for the new fiscal year is normally done in March of the preceding fiscal year. Not having a year to develop the systems to calculate and evaluate these components could have a potentially negative impact on the calculation of the unit value and on each school district's and charter school's funding formula allocation.

The PED will need to develop new reports in STARS to provide the break out of regular special education from gifted students. New SEG worksheets and funded run worksheets will need to be developed to calculate the two SEGs.

This bill will double the amount of work needed to produce the two SEG allocations. The data will have to be averaged separately from two data sets and two SEG allocations will need to be determined. One for the special education allocation and one for the regular SEG allocation that includes gifted. In addition, two funded runs will need to be completed, one for each allocation.

A new methodology will need to be developed for calculating each initial unit value, one for the special education SEG and one for the regular SEG.

### **RELATIONSHIP**

Related to HB 158 – amends the Public School Finance Act.

## **OTHER SUBSTANTIVE ISSUES**

### According to the PED

Assuming additional funds were added to the special education SEG, at a higher proportion than the regular SEG distribution, the amount of dollars distributed will be proportionally different than if the entire amount flowed through the current funding formula. This will be exacerbated since the 75 percent credit offset is not applied. Those districts with large credits would receive a higher proportion of special education funding than if the same dollars were to be allocated through the current funding formula.

Not using the credit offset in the special education SEG could potentially set a precedent whereby districts would make the argument that credits should not be used in offsetting the regular SEG which would create a public school funding formula that is not equalized thereby creating a liability to the state of more than \$59 million attributed to Impact Aid.

This bill could create some unintended consequences in a few years such as difficulties with the state passing the federal Impact aid disparity test in order to take credit for basic Impact aid payments.

## **ALTERNATIVES**

- Consider mechanisms to increase the unit value without needing to infuse large amounts of new money into the system.
- Consider other mechanisms of funding special education, including census based funding (this was a recommendation of the 2006 Funding Formula Task Force and considered by the 2012 funding formula workgroup and has been considered by the Legislature).
- Create an annual categorical appropriation that is available to the Department to allocate to school districts and charter school to ensure MOE is met. The funds could be distributed to each school district and charter school in proportion to their percentage of formula funding, on a per MEM basis, or distributed based on special education units.
- Make a non-recurring appropriation to the PED to ensure the MOE amount is met.
- Create a task force during the 2013 interim to address the issues and bring recommendations back to the Legislature during the 2014 legislative session.

## **WHAT WILL BE THE CONSEQUENCES OF NOT ENACTING THIS BILL**

Districts will continue to receive operating appropriations in the same manner they currently do.

RSG/blm:svb

<i>DISTRICT/CHARTER</i>	<i>CURRENT FUNDED RUN PROGRAM COST</i> \$3,884.79	<i>HB459 Program</i> <i>Cost Distribution</i>	<i>Program Cost</i> <i>Difference</i>	<i>Percent</i> <i>Change</i>
ALAMOGORDO	\$43,068,401.90	\$43,063,042.52	(\$5,359.38)	-0.01%
ALBUQUERQUE	\$628,146,146.52	\$626,531,308.05	(\$1,614,838.47)	-0.26%
ACADEMIA DE LENGUA Y CULTURA	\$823,987.27	\$825,641.17	\$1,653.90	0.20%
ALB TALENT DEV SECONDARY	\$1,452,239.39	\$1,444,293.75	(\$7,945.64)	-0.55%
ALICE KING COMMUNITY SCHOOL	\$2,086,676.10	\$2,063,449.73	(\$23,226.37)	-1.11%
BATAAN MILITARY ACADEMY	\$1,378,276.87	\$1,421,320.02	\$43,043.15	3.12%
CHRISTINE DUNCAN COMMUNITY	\$1,113,000.10	\$1,171,741.37	\$58,741.27	5.28%
CORRALES INTERNATIONAL	\$2,221,548.24	\$2,211,679.70	(\$9,868.54)	-0.44%
DIGITAL ARTS & TECH ACADEMY	\$2,275,558.48	\$2,266,627.65	(\$8,930.83)	-0.39%
EL CAMINO REAL	\$3,021,865.48	\$3,026,985.76	\$5,120.28	0.17%
GORDON BERNELL	\$4,508,702.81	\$4,483,940.28	(\$24,762.53)	-0.55%
LA ACADEMIA DE ESPERANZA	\$3,752,279.81	\$3,769,701.13	\$17,421.32	0.46%
LOS PUENTES	\$2,053,896.24	\$2,047,251.93	(\$6,644.31)	-0.32%
MONTESSORI OF THE RIO GRANDE	\$1,224,252.72	\$1,333,687.18	\$109,434.46	8.94%
MOUNTAIN MAHOGANY	\$1,453,121.24	\$1,450,590.05	(\$2,531.19)	-0.17%
NATIVE AMERICAN COMM ACAD.	\$2,527,153.01	\$2,523,184.32	(\$3,968.69)	-0.16%
NUESTROS VALORES	\$1,206,938.21	\$1,274,634.37	\$67,696.16	5.61%
PAPA	\$2,645,099.12	\$2,636,708.65	(\$8,390.47)	-0.32%
ROBERT F. KENNEDY	\$2,656,543.72	\$2,662,197.17	\$5,653.45	0.21%
SIA TECH	\$2,614,498.63	\$2,604,581.18	(\$9,917.45)	-0.38%
SOUTH VALLEY	\$2,494,520.78	\$2,497,314.47	\$2,793.69	0.11%
TWENTY FIRST CENT.	\$1,563,589.13	\$1,564,669.11	\$1,079.98	0.07%
<b>ALBUQUERQUE W/CHARTERS</b>	<b>\$671,219,893.87</b>	<b>\$669,811,507.04</b>	<b>(\$1,408,386.83)</b>	<b>19.52%</b>
ANIMAS	\$2,571,657.17	\$2,540,887.41	(\$30,769.76)	-1.20%
ARTESIA	\$26,251,981.22	\$26,160,267.10	(\$91,714.12)	-0.35%
AZTEC	\$21,739,199.37	\$21,741,112.79	\$1,913.42	0.01%
MOSAIC ADADEMY CHARTER	\$1,255,905.99	\$1,458,730.04	\$202,824.05	16.15%
<b>AZTEC W/CHARTERS</b>	<b>\$22,995,105.36</b>	<b>\$23,199,842.83</b>	<b>\$204,737.47</b>	<b>16.16%</b>
BELEN	\$31,061,918.42	\$30,987,736.04	(\$74,182.38)	-0.24%
BERNALILLO	\$25,308,680.39	\$25,297,543.45	(\$11,136.94)	-0.04%
BLOOMFIELD	\$21,518,162.59	\$21,504,208.24	(\$13,954.35)	-0.06%
CAPITAN	\$4,145,739.11	\$4,131,857.65	(\$13,881.46)	-0.33%
CARLSBAD	\$47,471,108.22	\$47,491,535.41	\$20,427.19	0.04%
JEFFERSON MONT. ACAD.	\$1,824,856.79	\$1,893,991.87	\$69,135.08	3.79%
<b>CARLSBAD W/CHARTERS</b>	<b>\$49,295,965.01</b>	<b>\$49,385,527.28</b>	<b>\$89,562.27</b>	<b>3.83%</b>
CARRIZOZO	\$1,716,564.39	\$1,838,217.32	\$121,652.93	7.09%
CENTRAL CONS.	\$46,172,329.68	\$46,098,909.90	(\$73,419.78)	-0.16%
CHAMA VALLEY	\$4,224,351.72	\$4,220,000.23	(\$4,351.49)	-0.10%
CIMARRON	\$3,797,658.05	\$3,791,114.69	(\$6,543.36)	-0.17%
MORENO VALLEY HIGH	\$937,846.58	\$948,338.21	\$10,491.63	1.12%
<b>CIMARRON W/CHARTERS</b>	<b>\$4,735,504.63</b>	<b>\$4,739,452.90</b>	<b>\$3,948.27</b>	<b>0.95%</b>
CLAYTON	\$5,279,359.68	\$5,259,008.53	(\$20,351.15)	-0.39%
CLOUDCROFT	\$3,732,467.38	\$3,720,057.75	(\$12,409.63)	-0.33%
CLOVIS	\$57,838,987.27	\$57,392,152.26	(\$446,835.01)	-0.77%
COBRE CONS.	\$12,371,366.27	\$12,395,165.12	\$23,798.85	0.19%

<i>DISTRICT/CHARTER</i>	<i>CURRENT FUNDED RUN PROGRAM COST</i> \$3,884.79	<i>HB459 Program</i> <i>Cost Distribution</i>	<i>Program Cost</i> <i>Difference</i>	<i>Percent</i> <i>Change</i>
CORONA	\$944,085.55	\$956,085.03	\$11,999.48	1.27%
CUBA	\$5,771,958.83	\$5,772,980.60	\$1,021.77	0.02%
DEMING	\$36,223,114.44	\$36,056,999.69	(\$166,114.75)	-0.46%
DEMING CESAR CHAVEZ	\$1,501,572.34	\$1,491,714.54	(\$9,857.80)	-0.66%
<b>DEMING W/CHARTERS</b>	<b>\$37,724,686.78</b>	<b>\$37,548,714.23</b>	<b>(\$175,972.55)</b>	<b>-1.12%</b>
DES MOINES	\$983,147.11	\$1,102,657.20	\$119,510.09	12.16%
DEXTER	\$7,985,710.29	\$7,972,498.43	(\$13,211.86)	-0.17%
DORA	\$2,636,024.25	\$2,621,663.21	(\$14,361.04)	-0.54%
DULCE	\$6,371,875.29	\$6,351,113.13	(\$20,762.16)	-0.33%
ELIDA	\$1,523,808.88	\$1,557,552.33	\$33,743.45	2.21%
ESPAÑOLA	\$30,854,272.51	\$30,828,784.99	(\$25,487.52)	-0.08%
CARINOS DE LOS NINOS	\$2,107,988.06	\$2,091,394.88	(\$16,593.18)	-0.79%
<b>ESPANOLA W/CHARTER</b>	<b>\$32,962,260.57</b>	<b>\$32,920,179.87</b>	<b>(\$42,080.70)</b>	<b>-0.87%</b>
ESTANCIA	\$7,708,957.85	\$7,707,169.67	(\$1,788.18)	-0.02%
EUNICE	\$4,866,725.06	\$4,811,832.57	(\$54,892.49)	-1.13%
FARMINGTON	\$70,903,341.80	\$70,501,524.55	(\$401,817.25)	-0.57%
NEW MEXICO VIRTUAL ACADEMY	\$2,827,140.38	\$2,983,326.49	\$156,186.11	5.52%
<b>FARMINGTON W/CHARTER</b>	<b>\$73,730,482.18</b>	<b>\$73,484,851.04</b>	<b>(\$245,631.14)</b>	<b>4.95%</b>
FLOYD	\$2,501,816.41	\$2,485,002.87	(\$16,813.54)	-0.67%
FT. SUMNER	\$3,396,425.28	\$3,340,434.59	(\$55,990.69)	-1.65%
GADSDEN	\$100,740,230.54	\$100,506,647.77	(\$233,582.77)	-0.23%
ANTHONY CHARTER	\$894,158.23	\$888,853.43	(\$5,304.80)	-0.59%
<b>GADSDEN W/CHARTER</b>	<b>\$101,634,388.77</b>	<b>\$101,395,501.20</b>	<b>(\$238,887.57)</b>	<b>-0.82%</b>
GALLUP	\$81,808,289.20	\$81,576,644.65	(\$231,644.55)	-0.28%
MIDDLE COLLEGE HIGH	\$768,663.97	\$763,252.55	(\$5,411.42)	-0.70%
<b>GALLUP W/CHARTER</b>	<b>\$82,576,953.17</b>	<b>\$82,339,897.20</b>	<b>(\$237,055.97)</b>	<b>-0.98%</b>
GRADY	\$1,173,591.17	\$1,245,422.00	\$71,830.83	6.12%
GRANTS	\$28,119,372.58	\$28,094,389.66	(\$24,982.92)	-0.09%
HAGERMAN <sup>2</sup>	\$3,935,366.08	\$3,922,889.63	(\$12,476.45)	-0.32%
HATCH	\$9,742,967.85	\$9,678,482.67	(\$64,485.18)	-0.66%
HOBBS	\$59,343,799.53	\$59,168,968.70	(\$174,830.83)	-0.29%
HONDO	\$1,770,772.75	\$1,819,461.15	\$48,688.40	2.75%
HOUSE	\$1,233,859.81	\$1,228,388.98	(\$5,470.83)	-0.44%
JAL	\$3,556,280.50	\$3,534,537.63	(\$21,742.87)	-0.61%
JEMEZ MOUNTAIN	\$3,276,350.31	\$3,271,975.86	(\$4,374.45)	-0.13%
LINDRITH AREA HERITAGE	\$234,924.91	\$240,250.16	\$5,325.25	2.27%
<b>JEMEZ MOUNTAIN W/CHARTERS</b>	<b>\$3,511,275.22</b>	<b>\$3,512,226.02</b>	<b>\$950.80</b>	<b>2.14%</b>
JEMEZ VALLEY	\$3,548,716.82	\$3,540,744.84	(\$7,971.98)	-0.22%
SAN DIEGO RIVERSIDE CHARTER	\$853,282.47	\$893,003.28	\$39,720.81	4.66%
<b>JEMEZ VALLEY W/CHARTER</b>	<b>\$4,401,999.29</b>	<b>\$4,433,748.12</b>	<b>\$31,748.83</b>	<b>4.44%</b>
LAKE ARTHUR	\$1,503,320.50	\$1,664,963.23	\$161,642.73	10.75%
LAS CRUCES	\$176,847,590.41	\$176,733,604.86	(\$113,985.55)	-0.06%
LA ACADEMIA DOLORES HUERTA	\$1,193,353.10	\$1,182,899.24	(\$10,453.86)	-0.88%
LAS MONTANAS	\$2,160,568.69	\$2,149,468.94	(\$11,099.75)	-0.51%
<b>LAS CRUCES W/CHARTER</b>	<b>\$180,201,512.20</b>	<b>\$180,065,973.04</b>	<b>(\$135,539.16)</b>	<b>-1.45%</b>

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LAS VEGAS CITY	\$14,287,651.59	\$14,265,308.65	(\$22,342.94)	-0.16%
LOGAN	\$3,112,431.59	\$3,099,055.29	(\$13,376.30)	-0.43%
LORDSBURG	\$5,228,853.53	\$5,217,036.07	(\$11,817.46)	-0.23%
LOS ALAMOS	\$26,846,354.09	\$26,886,230.75	\$39,876.66	0.15%
LOS LUNAS	\$57,442,299.71	\$57,170,626.93	(\$271,672.78)	-0.47%
LOVING	\$5,505,978.91	\$5,491,111.64	(\$14,867.27)	-0.27%
LOVINGTON	\$27,641,691.03	\$27,622,308.22	(\$19,382.81)	-0.07%
MAGDALENA	\$4,124,034.79	\$4,124,138.27	\$103.48	0.00%
MAXWELL	\$1,251,830.84	\$1,430,886.11	\$179,055.27	14.30%
MELROSE	\$2,188,869.39	\$2,123,442.57	(\$65,426.82)	-2.99%
MESA VISTA	\$4,108,192.62	\$4,095,738.07	(\$12,454.55)	-0.30%
MORA	\$4,841,699.24	\$4,809,819.43	(\$31,879.81)	-0.66%
MORIARTY	\$22,256,105.65	\$22,234,288.64	(\$21,817.01)	-0.10%
MOSQUERO	\$641,184.59	\$676,511.05	\$35,326.46	5.51%
MOUNTAINAIR	\$3,310,820.05	\$3,312,849.53	\$2,029.48	0.06%
PECOS	\$5,613,560.40	\$5,601,290.23	(\$12,270.17)	-0.22%
PEÑASCO	\$4,909,663.64	\$4,915,468.41	\$5,804.77	0.12%
POJOAQUE	\$14,624,921.29	\$14,534,344.28	(\$90,577.01)	-0.62%
PORTALES	\$21,695,099.24	\$21,668,281.58	(\$26,817.66)	-0.12%
QUEMADO	\$1,785,562.14	\$1,924,860.85	\$139,298.71	7.80%
QUESTA	\$4,132,289.97	\$4,110,572.83	(\$21,717.14)	-0.53%
ROOTS & WINGS	\$548,330.34	\$546,663.02	(\$1,667.32)	-0.30%
<b>QUESTA W/CHARTERS</b>	<b>\$4,680,620.31</b>	<b>\$4,657,235.85</b>	<b>(\$23,384.46)</b>	<b>-0.83%</b>
RATON	\$9,645,665.52	\$9,651,496.49	\$5,830.97	0.06%
RESERVE	\$1,871,843.33	\$2,212,831.37	\$340,988.04	18.22%
RIO RANCHO	\$112,689,296.83	\$112,412,117.13	(\$277,179.70)	-0.25%
ROSWELL	\$68,307,890.30	\$68,301,011.64	(\$6,878.66)	-0.01%
SIDNEY GUTIERREZ	\$639,739.45	\$658,283.07	\$18,543.62	2.90%
<b>ROSWELL W/CHARTER</b>	<b>\$68,947,629.75</b>	<b>\$68,959,294.71</b>	<b>\$11,664.96</b>	<b>2.89%</b>
ROY	\$523,304.52	\$584,586.23	\$61,281.71	11.71%
RUIDOSO	\$15,260,647.75	\$15,210,367.68	(\$50,280.07)	-0.33%
SAN JON	\$1,479,498.96	\$1,599,719.12	\$120,220.16	8.13%
SANTA FE	\$86,809,536.76	\$86,585,078.97	(\$224,457.79)	-0.26%
ACAD FOR TECH & CLASSICS	\$2,739,212.05	\$2,730,508.45	(\$8,703.60)	-0.32%
MONTE DEL SOL	\$3,286,283.71	\$3,280,563.00	(\$5,720.71)	-0.17%
TIERRA ENCANTADA CHARTER	\$2,566,439.90	\$2,550,089.43	(\$16,350.47)	-0.64%
TURQUOISE TRAIL	\$3,263,130.37	\$3,263,725.00	\$594.63	0.02%
<b>SANTA FE W/CHARTERS</b>	<b>\$98,664,602.79</b>	<b>\$98,409,964.85</b>	<b>(\$254,637.94)</b>	<b>-1.37%</b>
SANTA ROSA	\$5,945,096.15	\$5,934,200.23	(\$10,895.92)	-0.18%
SILVER CITY CONS.	\$23,748,117.52	\$23,626,863.09	(\$121,254.43)	-0.51%
SOCORRO	\$13,040,198.91	\$12,983,318.59	(\$56,880.32)	-0.44%
COTTONWOOD CHARTER	\$1,210,535.53	\$1,377,580.89	\$167,045.36	13.80%
<b>SOCORRO W/CHARTERS</b>	<b>\$14,250,734.44</b>	<b>\$14,360,899.48</b>	<b>\$110,165.04</b>	<b>13.36%</b>

<i>DISTRICT/CHARTER</i>	<i>CURRENT FUNDED RUN PROGRAM COST</i> \$3,884.79	<i>HB459 Program</i> <i>Cost Distribution</i>	<i>Program Cost</i> <i>Difference</i>	<i>Percent</i> <i>Change</i>
SPRINGER	\$2,308,120.78	\$2,735,388.06	\$427,267.28	18.51%
TAOS	\$19,162,546.37	\$19,212,723.21	\$50,176.84	0.26%
ANANSI CHARTER	\$1,074,933.05	\$1,161,661.62	\$86,728.57	8.07%
TAOS CHARTER	\$1,424,097.97	\$1,421,485.99	(\$2,611.98)	-0.18%
VISTA GRANDE	\$1,347,855.08	\$1,354,041.20	\$6,186.12	0.46%
<b>TAOS W/CHARTER</b>	<b>\$23,009,432.47</b>	<b>\$23,149,912.02</b>	<b>\$140,479.55</b>	<b>8.61%</b>
TATUM	\$3,338,258.32	\$3,303,776.97	(\$34,481.35)	-1.03%
TEXICO	\$5,123,494.14	\$5,107,828.31	(\$15,665.83)	-0.31%
TRUTH OR CONSEQ.	\$10,283,182.87	\$10,273,590.77	(\$9,592.10)	-0.09%
TUCUMCARI	\$8,326,538.46	\$8,276,135.40	(\$50,403.06)	-0.61%
TULAROSA	\$7,680,544.50	\$7,666,504.49	(\$14,040.01)	-0.18%
VAUGHN	\$1,465,035.89	\$1,519,726.37	\$54,690.48	3.73%
WAGON MOUND	\$956,866.51	\$983,687.78	\$26,821.27	2.80%
WEST LAS VEGAS	\$12,964,938.87	\$12,906,312.39	(\$58,626.48)	-0.45%
RIO GALLINAS CHARTER SCHOOL	\$920,772.93	\$995,085.89	\$74,312.96	8.07%
<b>WEST LAS VEGAS W/CHARTER</b>	<b>\$13,885,711.80</b>	<b>\$13,901,398.28</b>	<b>\$15,686.48</b>	<b>7.62%</b>
ZUNI	\$10,072,650.56	\$10,034,094.29	(\$38,556.27)	-0.38%
STATE CHARTERS				
ACADEMY OF TRADES & TECH ST. CHARTER (APS)	\$1,286,995.96	\$1,285,306.67	(\$1,689.29)	-0.13%
ACE (APS)	\$2,693,503.61	\$2,684,950.74	(\$8,552.87)	-0.32%
ALBUQUERQUE INSTI. MATH & SCI. (AIMS) ST. (APS)	\$2,417,058.07	\$2,395,350.69	(\$21,707.38)	-0.90%
ALBUQUERQUE SCHOOL OF EXCELLENCE ST. CHAR (APS)	\$2,218,599.68	\$2,208,562.56	(\$10,037.12)	-0.45%
ALBUQUERQUE SIGN LANGUAGE ST. CHARTER (APS)	\$1,290,189.26	\$1,850,937.62	\$560,748.36	43.46%
ALDO LEOPOLD ST. CHARTER (SILVER CITY)	\$1,243,140.57	\$1,238,065.82	(\$5,074.75)	-0.41%
ALMA D' ARTE STATE CHARTER (LAS CRUCES)	\$1,793,149.14	\$1,868,335.53	\$75,186.39	4.19%
AMY BIEHL ST. CHARTER (APS)	\$2,792,153.96	\$2,798,033.95	\$5,879.99	0.21%
ASK ACADEMY ST. CHARTER (RIO RANCHO)	\$2,112,070.97	\$2,086,020.69	(\$26,050.28)	-1.23%
CESAR CHAVEZ COMM. ST. CHARTER (APS)	\$1,959,651.24	\$2,110,896.42	\$151,245.18	7.72%
CIEN AGUAS INTERNATIONAL ST. CHARTER (APS)	\$1,954,946.76	\$1,943,312.88	(\$11,633.88)	-0.60%
<b>CORAL COMMUNITY (APS)</b>	<b>\$506,518.34</b>	<b>\$634,633.84</b>	<b>\$128,115.50</b>	<b>25.29%</b>
COTTONWOOD CLASSICAL ST. CHARTER (APS)	\$3,224,935.11	\$3,206,887.43	(\$18,047.68)	-0.56%
CREATIVE ED. PREP INST #1 ST. CHARTER (APS)	\$1,800,829.37	\$1,922,937.15	\$122,107.78	6.78%
EAST MOUNTAIN ST. CHARTER (APS)	\$2,492,430.76	\$2,479,881.94	(\$12,548.82)	-0.50%
<b>ESTANCIA VALLEY (MORIARTY)</b>	<b>\$2,159,873.31</b>	<b>\$2,238,702.77</b>	<b>\$78,829.46</b>	<b>3.65%</b>
GILBERT L. SENA STATE CHARTER (APS)	\$1,930,798.90	\$2,107,550.95	\$176,752.05	9.15%
HORIZON ACADEMY WEST ST. CHARTER (APS)	\$2,575,588.58	\$2,566,224.87	(\$9,363.71)	-0.36%
INT'L SCHOOL MESA DEL SOL ST. CHARTER (APS)	\$1,768,717.69	\$1,759,219.65	(\$9,498.04)	-0.54%
J. PAUL TAYLOR ACADEMY (LAS CRUCES)	\$1,208,437.74	\$1,248,437.94	\$40,000.20	3.31%
LA PROMESA ST. CHARTER (APS)	\$2,210,562.05	\$2,206,054.64	(\$4,507.41)	-0.20%
LA RESOLANA LEADERSHIP (APS)	\$827,141.72	\$907,451.00	\$80,309.28	9.71%
<b>LA TIERRA MONTESSORI (ESPANOLA)</b>	<b>\$630,109.05</b>	<b>\$670,790.14</b>	<b>\$40,681.09</b>	<b>6.46%</b>
LEARNING COMMUNITY (APS)	\$1,805,460.04	\$1,833,370.14	\$27,910.10	1.55%
MASTERS PROGRAM ST. CHARTER (SFPS)	\$1,458,443.40	\$1,502,340.50	\$43,897.10	3.01%
<b>MCCURDY CHARTER SCHOOL (ESPANOLA)</b>	<b>\$3,081,827.22</b>	<b>\$3,160,525.13</b>	<b>\$78,697.91</b>	<b>2.55%</b>
MEDIA ARTS COLLAB. ST. CHARTER (APS)	\$1,866,594.98	\$1,889,340.83	\$22,745.85	1.22%

<i>DISTRICT/CHARTER</i>	<i>CURRENT FUNDED RUN PROGRAM COST</i> \$3,884.79	<i>HB459 Program</i> <i>Cost Distribution</i>	<i>Program Cost</i> <i>Difference</i>	<i>Percent</i> <i>Change</i>
<b>MISSION ACHIEVEMENT &amp; SUCCESS-MAS (APS)</b>	\$1,032,565.53	\$1,339,528.75	\$306,963.22	29.73%
MONTESSORI ELEMMENTARY ST. CHARTER (APS)	\$2,075,670.49	\$2,065,953.99	(\$9,716.50)	-0.47%
NEW AMERICA CHARTER SCHOOL ST. CH. (APS)	\$2,653,307.69	\$2,641,896.12	(\$11,411.57)	-0.43%
<b>NEW AMERICA SCHOOL (LAS CRUCES)</b>	\$2,008,758.87	\$1,998,107.52	(\$10,651.35)	-0.53%
NEW MEXICO INTERNATIONAL SCHOOL (APS)	\$1,232,655.52	\$1,224,564.25	(\$8,091.27)	-0.66%
NEW MEXICO SCHOOL FOR THE ARTS ST. CH (SANTA FE)	\$1,867,037.84	\$1,885,971.43	\$18,933.59	1.01%
NORTH VALLEY ACADEMY ST. CHARTER (APS)	\$2,788,704.27	\$2,780,896.02	(\$7,808.25)	-0.28%
RALPH J. BUNCHE ACADEMY (APS)	\$783,041.58	\$829,352.49	\$46,310.91	5.91%
RED RIVER VALLEY (QUESTA)	\$560,555.77	\$616,078.86	\$55,523.09	9.91%
<b>SAGE MONTESSORI CHARTER (APS)</b>	\$1,080,818.50	\$1,199,267.63	\$118,449.13	10.96%
SCHOOL OF DREAMS ST. CHARTER (LOS LUNAS)	\$3,237,001.27	\$3,221,037.56	(\$15,963.71)	-0.49%
SOUTH VALLEY PREP ST. CHARTER (APS)	\$1,132,901.88	\$1,198,333.82	\$65,431.94	5.78%
<b>SOUTHWEST AER.,MATH &amp; SCIENCE-SAMS (APS)</b>	\$2,199,358.32	\$2,500,707.17	\$301,348.85	13.70%
SOUTHWEST INTERMEDIATE LEARNING CENTER (APS)	\$982,630.44	\$991,839.88	\$9,209.44	0.94%
SOUTHWEST PRIMARY LEARNING CENTER (APS)	\$896,974.70	\$907,325.44	\$10,350.74	1.15%
SOUTHWEST SECONDARY LEARNING CENTER (APS)	\$2,418,530.40	\$2,402,975.91	(\$15,554.49)	-0.64%
TAOS ACADEMY ST. CHARTER (TAOS)	\$1,764,040.41	\$1,938,982.74	\$174,942.33	9.92%
TAOS INTEGRATED SCHOOL OF ARTS ST. (TAOS)	\$1,131,786.95	\$1,126,478.70	(\$5,308.25)	-0.47%
THE GREAT ACADEMY (APS)	\$2,213,809.74	\$2,176,016.78	(\$37,792.96)	-1.71%
TIERRA ADENTRO ST. CHARTER (APS)	\$1,954,379.58	\$2,072,135.00	\$117,755.42	6.03%
<b>UPLIFT COMMUNITY SCHOOL (APS)</b>	\$830,509.83	\$871,221.20	\$40,711.37	4.90%
VILLAGE ACADEMY ST. CHARTER (BERNALILLO)	\$418,881.37	\$420,301.04	\$1,419.67	0.34%
WALATOWA CHARTER SCHOOL (JEMEZ VALLEY)	\$895,564.52	\$890,995.04	(\$4,569.48)	-0.51%
<b>WILLIAM W &amp; JOSEPHINE DORN CHARTER (APS)</b>	\$92,539.58	\$91,865.45	(\$674.13)	-0.73%
STATEWIDE	\$2,468,457,310.84	\$2,468,454,138.39	(\$3,172.45)	404.70%