



**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
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DR. VERONICA C. GARCÍA
SECRETARY OF EDUCATION

BILL RICHARDSON
Governor

January 20, 2010

Certified Mail

Ms. Catherine Schagh, Director
Impact Aid Program
U.S. Department of Education
600 Independence Avenue, S.W.
Washington, D.C. 20202-6244

Dear Ms. Schagh:

Enclosed for your approval is the Impact Aid (Title VIII) Disparity analysis for the State of New Mexico. Pursuant to federal regulation, all applicable local revenue received by New Mexico school districts in 2008-2009 is included. Also included is a worksheet on the proportion of local equalized revenue to total local revenue for your review.

As per the April 17, 2001 ruling issued by Administrative Law Judge Allan C. Lewis, the enclosed revenue per mem disparity analysis excludes the additional revenue that is generated by multiplying the special cost differentials for special education and bilingual education by the Training and Experience (T&E) multiplier for each school district.

Disparity was calculated on a revenue per mem basis, as in previous submissions, and on a revenue per unit basis. The New Mexico funding formula for public education is based on the philosophy that it costs more to educate some children than it does others. The formula allows students to generate units based on their individual educational needs (such as special education, bilingual education, etc.). Each unit generated is then funded at the current unit value. Because New Mexico funds each unit, as opposed to each student, at the same level, the disparity calculation on a revenue per unit basis shows a more accurate picture of the operational funding provided for public education.

In accordance with Section 222.161, we request that the 2008-2009 data be used to determine New Mexico's eligibility for considering Impact Aid funding for 2010-2011. We also request that you consider certifying New Mexico as an equalized state based on the revenue per unit disparity calculation.

If you have any questions or need additional information, please contact me at (505) 827-3860.

Sincerely,



Steve Burrell, Director
School Budget & Finance Analysis Bureau

SB:ca

Enclosures

cc: Don D. Moya, Deputy Cabinet Secretary, Finance and Operations
Roderick Ventura, Assistant General Counsel
Carla Acosta, Executive Budget Analyst

NEW MEXICO PUBLIC EDUCATION DEPARTMENT

TABLE 1A NARRATIVE

DISPARITY COMPUTATION BASED ON REVENUE PER MEM

<u>COLUMN</u>	<u>DESCRIPTION</u>
A	SCHOOL DISTRICT – Lists the local educational agencies (LEAs) in New Mexico, including authorized State Charters, ranked from highest to lowest revenue per mem.
B	REVENUE PER MEM – Shows the 2008-2009 adjusted operational revenue per membership from Table 2A, Column F.
C	SCHOOL DISTRICT MEM – Shows the 2008-2009 final funded membership for the school district.
D	CUMULATIVE MEM – Shows the cumulative membership from the highest and lowest revenue per mem until the 95 th and 5 th percentiles are reached.
E	REV PER MEM AT 95/5 PERCENTILE –Shows the high and low revenue per mem to be compared for disparity based on the 95 th and 5 th percentiles.

METHODOLOGY FOR CALCULATING DISPARITY

The disparity computation is performed as required by 34 CFR 222.63(a).

1. The adjusted operational revenue per mem is ranked from high to low.
2. The 95th and 5th percentiles are identified as follows:
 - a. The 2008-2009 statewide final funded membership of 322,679.75 is multiplied by 5% to arrive at the target number, 16,133.99, which is used to determine the 95th and 5th percentiles of cumulative membership.
 - b. Membership is cumulated from the top until 5% of statewide membership is reached somewhere within the Texico school district. Since LEA's are eliminated and not students, Texico school district is included as the highest revenue per mem.
 - c. Membership is cumulated from the bottom until 5% of statewide membership is reached somewhere within the Rio Rancho school district. Since LEA's are eliminated and not students, Rio Rancho school district is included as the lowest revenue per mem.
 - d. The lowest revenue per mem is then subtracted from the highest revenue per mem to determine the difference between these two amounts. The difference is then divided by the lowest revenue per mem to show the disparity percentage.

TABLE 1A

NEW MEXICO PUBLIC EDUCATION DEPARTMENT

IMPACT AID DISPARITY FOR 2010-2011

Based on Actual Revenue for 2008-2009 and Revenue per Mem

A	B	C	D	E
SCHOOL DISTRICT	REVENUE PER MEM	SCHOOL DISTRICT MEM	CUMULATIVE MEM	REV PER MEM AT 95/5 PERCENTILE
MOSQUERO	\$18,453.00	38.00	38.00	
CORONA	\$12,463.63	82.50	120.50	
ROY	\$12,129.66	83.00	203.50	
MAXWELL	\$11,553.08	97.75	301.25	
VAUGHN	\$9,870.11	100.50	401.75	
WAGON MOUND	\$9,565.07	155.75	557.50	
LAKE ARTHUR	\$9,431.86	151.00	708.50	
DES MOINES	\$9,302.79	93.00	801.50	
RESERVE	\$7,998.92	184.00	985.50	
GRADY	\$7,981.06	125.00	1,110.50	
LOS ALAMOS	\$7,910.12	3,436.25	4,546.75	
HOUSE	\$7,872.68	108.00	4,654.75	
ELIDA	\$7,788.80	116.50	4,771.25	
QUEMADO	\$7,609.70	177.00	4,948.25	
JEMEZ MOUNTAIN*	\$7,605.10	369.50	5,317.75	
HONDO VALLEY	\$7,113.69	126.00	5,443.75	
FT. SUMNER	\$6,736.61	312.50	5,756.25	
SPRINGER	\$6,654.13	194.50	5,950.75	
LOGAN	\$6,612.85	218.50	6,169.25	
DORA	\$6,354.31	232.00	6,401.25	
LORDSBURG	\$6,321.34	676.00	7,077.25	
CARLSBAD*	\$6,234.05	5,948.00	13,025.25	
ANIMAS	\$6,187.37	265.25	13,290.50	
SAN JON	\$6,164.07	150.25	13,440.75	
TATUM	\$6,123.19	294.00	13,734.75	
COBRE	\$5,957.26	1,401.50	15,136.25	
PENASCO	\$5,954.39	541.00	15,677.25	
TEXICO	\$5,951.66	517.50	16,194.75	\$5,952 High
CARRIZOZO	\$5,919.48	206.25		
SILVER CITY*	\$5,891.36	3,175.25		
CIMARRON*	\$5,858.39	530.75		
RUIDOSO	\$5,842.47	2,236.50		
CHAMA	\$5,819.27	436.50		
MELROSE	\$5,793.63	209.00		
QUESTA*	\$5,783.82	508.00		
SANTA ROSA	\$5,772.34	637.75		
TULAROSA	\$5,758.20	962.00		
LOVING	\$5,731.96	563.50		
JAL	\$5,705.43	407.25		
CENTRAL	\$5,702.65	6,535.75		
CLOUDCROFT	\$5,699.47	455.25		
ARTESIA	\$5,695.38	3,469.25		
WEST LAS VEGAS*	\$5,681.46	1,785.75		
BERNALILLO*	\$5,652.07	3,198.75		
GRANTS-CIBOLA	\$5,649.06	3,542.25		
HATCH	\$5,643.97	1,387.25		
TUCUMCARI	\$5,636.37	1,045.25		
FLOYD	\$5,628.02	241.75		
MOUNTAINAIR	\$5,627.65	330.50		
CUBA	\$5,613.46	685.00		
ESPANOLA*	\$5,589.63	4,476.25		
LAS VEGAS CITY	\$5,547.55	2,029.50		
MAGDALENA	\$5,543.08	427.25		
RATON	\$5,538.68	1,319.25		
CAPITAN	\$5,527.18	538.50		
ESTANCIA	\$5,518.16	1,014.00		
ZUNI	\$5,508.55	1,489.50		
DULCE	\$5,456.71	724.00		
POJOAQUE	\$5,453.95	1,989.00		
TRUTH OR CONS.	\$5,452.27	1,390.00		
TAOS**	\$5,431.16	3,094.50		
SANTA FE*	\$5,426.40	13,434.50		
JEMEZ VALLEY*	\$5,393.74	478.25		
AZTEC*	\$5,390.74	3,192.25		
EUNICE	\$5,375.57	555.00		

TABLE 1A

NEW MEXICO PUBLIC EDUCATION DEPARTMENT

IMPACT AID DISPARITY FOR 2010-2011

Based on Actual Revenue for 2008-2009 and Revenue per Mem

A	B	C	D	E
SCHOOL DISTRICT	REVENUE PER MEM	SCHOOL DISTRICT MEM	CUMULATIVE MEM	REV PER MEM AT 95/5 PERCENTILE
PORTALES	\$5,370.21	2,780.50		
MESA VISTA	\$5,367.62	425.00		
HOBBS	\$5,364.30	7,781.75		
DEMING*	\$5,354.12	5,413.50		
MORA	\$5,352.31	570.50		
LOS LUNAS*	\$5,343.96	8,481.00		
ROSWELL*	\$5,342.34	9,313.00		
GADSDEN*	\$5,341.66	13,814.25		
GALLUP-McKINLEY*	\$5,338.54	12,089.50		
BLOOMFIELD	\$5,337.42	3,053.00		
MORIARTY	\$5,333.87	3,569.50		
SOCORRO*	\$5,326.34	1,882.75		
CLAYTON	\$5,318.29	547.50		
FARMINGTON	\$5,306.97	10,087.50		
PECOS	\$5,300.90	711.25		
ALAMOGORDO	\$5,297.15	6,275.25		
MEDIA ARTS COLLABORATIVE (ST. CHARTER)***	\$5,291.75	104.00		
ALBUQUERQUE**	\$5,289.84	93,668.50		
LOVINGTON	\$5,282.96	3,076.75		
BELEN	\$5,264.01	4,682.00		
LAS CRUCES*	\$5,263.57	23,562.50		
DEXTER	\$5,211.15	1,079.00		
CLOVIS	\$5,203.15	7,902.75		
RIO RANCHO	\$5,161.01	15,521.00	16,912.50	\$5,161.01
HAGERMAN	\$5,132.14	440.00	1,391.50	
NORTH VALLEY ACA. (ST. CHARTER)***	\$5,072.04	378.50	951.50	
HORIZON ACA. WEST (ST. CHARTER)***	\$5,001.73	435.00	573.00	
COTTONWOOD CLASSICAL (ST. CHARTER)***	\$4,912.04	138.00	138.00	
TOTAL:		322,679.75		\$791
	5% OF MEM	16,133.99	DISPARITY	15.32%

*Includes charter school membership and operational revenue.

**Includes charter schools that had no membership for 2008-2009; however, the operational revenue to cover start-up costs is included.

***State Charter School

NEW MEXICO PUBLIC EDUCATION DEPARTMENT

TABLE 1B NARRATIVE

DISPARITY COMPUTATION BASED ON REVENUE PER UNIT

<u>COLUMN</u>	<u>DESCRIPTION</u>
A	SCHOOL DISTRICT – Lists the local educational agencies (LEA's) in New Mexico, including authorized State Charters, ranked from highest to lowest revenue per unit.
B	REVENUE PER UNIT – Shows the 2008-2009 adjusted operational revenue per unit from Table 2B, Column D.
C	SCHOOL DISTRICT UNITS – Shows the 2008-2009 final funded units generated by the school district for state aid.
D	CUMULATIVE UNITS – Shows the cumulative units from the highest and lowest revenue per unit until the 95 th and 5 th percentiles are reached.
E	REV PER UNIT AT 95/5 PERCENTILE –Shows the high and low revenue per unit to be compared for disparity based on the 95 th and 5 th percentiles.

METHODOLOGY FOR CALCULATING DISPARITY

The disparity computation is performed as required by 34 CFR 222.63(a).

1. The operational revenue per unit is ranked from high to low.
2. The 95th and 5th percentiles are identified as follows:
 - a. The 2008-2009 statewide final funded units of 625,372.355 are multiplied by 5% to arrive at the target number, 31,268.618, which is used to determine the 95th and 5th percentiles of cumulative units.
 - b. Units are cumulated from the top until 5% of statewide units are reached somewhere within the Artesia school district. Since LEA's are eliminated and not units, Artesia is included as the highest revenue per unit.
 - c. Units are cumulated from the bottom until 5% of statewide units are reached somewhere within the Alamogordo school district. Since LEA's are eliminated and not units, Alamogordo is included as the lowest revenue per unit.
 - d. The lowest revenue per unit is then subtracted from the highest revenue per unit to determine the difference between these two amounts. The difference is then divided by the lowest revenue per unit to show the disparity percentage.

TABLE 1B

NEW MEXICO PUBLIC EDUCATION DEPARTMENT

IMPACT AID DISPARITY FOR 2010-2011
Based on Actual Revenue for 2008-2009 and Revenue per Unit

A	B	C	D	E
SCHOOL DISTRICT	REVENUE PER UNIT	SCHOOL DISTRICT UNITS	CUMULATIVE UNITS	REV PER UNIT AT 95/5 PERCENTILE
MOSQUERO	\$7,236.37	148.966	148.966	
CORONA	\$6,147.03	260.577	260.577	
ROY	\$6,030.76	270.237	270.237	
MAXWELL	\$5,731.62	313.650	313.650	
LAKE ARTHUR	\$5,400.20	453.846	453.846	
DES MOINES	\$5,239.57	282.789	431.755	
VAUGHN	\$5,129.62	357.303	789.058	
LOS ALAMOS	\$5,049.75	6,996.553	7,785.611	
WAGON MOUND	\$4,907.85	593.843	8,379.454	
ELIDA	\$4,797.25	332.458	8,711.912	
HOUSE	\$4,774.06	325.190	9,037.102	
QUEMADO	\$4,726.32	506.908	9,544.010	
GRADY	\$4,717.63	375.389	9,919.399	
JEMEZ MOUNTAIN*	\$4,681.95	1,037.125	10,956.524	
RESERVE	\$4,563.43	598.020	11,554.544	
SPRINGER	\$4,358.91	583.191	12,137.735	
HONDO VALLEY	\$4,332.82	488.924	12,626.659	
FT. SUMNER	\$4,158.14	931.895	13,558.554	
LORDSBURG	\$4,152.64	1,756.444	15,314.998	
LOGAN	\$4,115.73	618.267	15,933.265	
SANTA ROSA	\$4,005.77	1,673.146	17,606.411	
DULCE	\$3,998.51	1,533.850	19,140.261	
QUESTA*	\$3,996.76	1,486.963	20,627.224	
ESPANOLA*	\$3,996.22	9,008.309	29,635.533	
ARTESIA	\$3,985.97	6,681.976	36,317.509	\$3,986
SOCORRO*	\$3,983.85	3,652.048		
EUNICE	\$3,983.37	1,142.265		
DORA	\$3,980.35	733.399		
SANTA FE*	\$3,976.44	24,512.434		
TAOS**	\$3,974.34	6,165.991		
MOUNTAINAIR	\$3,973.59	934.399		
CENTRAL	\$3,971.95	12,929.473		
WEST LAS VEGAS*	\$3,969.41	4,029.695		
LAS VEGAS CITY	\$3,961.36	4,309.851		
PENASCO	\$3,956.84	1,432.688		
CIMARRON*	\$3,956.34	1,454.281		
TRUTH OR CONS.	\$3,955.75	2,884.421		
MESA VISTA	\$3,954.32	1,185.095		
MAGDALENA	\$3,953.12	1,231.058		
BELEN	\$3,946.86	8,662.688		
ZUNI	\$3,944.85	3,118.291		
HATCH	\$3,942.70	2,703.556		
FLOYD	\$3,942.34	652.773		
CUBA	\$3,937.75	1,723.216		
JEMEZ VALLEY*	\$3,936.38	1,366.121		
RUIDOSO	\$3,935.96	4,630.317		
RIO RANCHO	\$3,935.01	27,158.566		
DEXTER	\$3,932.36	2,175.151		
GALLUP-McKINLEY*	\$3,931.86	22,344.322		
CARLSBAD*	\$3,930.25	12,777.232		
AZTEC*	\$3,928.87	5,961.812		
ANIMAS	\$3,927.93	788.801		
ESTANCIA	\$3,926.74	2,172.688		
POJOAQUE	\$3,926.33	4,037.217		
HAGERMAN	\$3,923.15	1,019.442		
SILVER CITY*	\$3,921.86	6,626.858		
GADSDEN*	\$3,921.35	25,560.279		

TABLE 1B

NEW MEXICO PUBLIC EDUCATION DEPARTMENT

IMPACT AID DISPARITY FOR 2010-2011
Based on Actual Revenue for 2008-2009 and Revenue per Unit

A	B	C	D	E
SCHOOL DISTRICT	REVENUE PER UNIT	SCHOOL DISTRICT UNITS	CUMULATIVE UNITS	REV PER UNIT AT 95/5 PERCENTILE
MORIARTY	\$3,921.28	6,427.228		
BLOOMFIELD	\$3,919.57	5,834.509		
BERNALILLO*	\$3,918.16	7,204.242		
CHAMA	\$3,918.13	1,312.201		
CAPITAN	\$3,918.04	1,160.703		
JAL	\$3,918.00	971.650		
MELROSE	\$3,916.10	620.854		
DEMING*	\$3,915.05	9,914.242		
HOBBS	\$3,915.00	13,562.862		
COBRE	\$3,911.79	3,842.343		
LOVING	\$3,911.34	1,391.415		
GRANTS-CIBOLA	\$3,910.41	7,159.374		
ALBUQUERQUE**	\$3,910.09	178,034.226		
TULAROSA	\$3,909.30	2,084.898		
CLOVIS	\$3,908.97	13,771.193		
TUCUMCARI	\$3,908.02	2,258.081		
CARRIZOZO	\$3,906.82	600.455		
RATON	\$3,905.50	2,781.732		
PORTALES	\$3,904.72	5,380.775		
SAN JON	\$3,904.47	472.352		
PECOS	\$3,902.51	1,871.596		
TEXICO	\$3,900.90	1,217.545		
ROSWELL*	\$3,898.99	17,489.119		
LOVINGTON	\$3,898.86	6,177.767		
LAS CRUCES*	\$3,898.26	44,274.054		
TATUM	\$3,898.10	843.404		
FARMINGTON	\$3,897.54	17,484.611		
CLOUDCROFT	\$3,895.49	1,113.207		
ALAMOGORDO	\$3,893.64	11,607.045	32,423.470	\$3,894 Low
LOS LUNAS*	\$3,891.14	15,965.276	20,816.425	
COTTONWOOD CLASSICAL (ST. CHARTER)***	\$3,883.12	342.328	4,851.149	
MEDIA ARTS COLLABORATIVE (ST. CHARTER)***	\$3,880.90	298.036	4,508.821	
CLAYTON	\$3,880.90	1,425.159	4,210.785	
MORA	\$3,835.34	1,372.705	2,785.626	
NORTH VALLEY ACA. (ST. CHARTER)***	\$3,809.95	672.923	1,412.921	
HORIZON ACA. WEST (ST. CHARTER)***	\$3,808.65	739.998	739.998	
STATEWIDE		625,372.355		\$92
	5% OF UNITS	31,268.618	DISPARITY	2.37%

*Includes charter school membership and operational revenue.

**Includes charter schools that had no membership for 2008-2009; however, the operational revenue to cover start-up costs is included.

***State Charter School

NEW MEXICO PUBLIC EDUCATION DEPARTMENT

TABLE 2A NARRATIVE

REVENUE PER MEM CALCULATION

<u>COLUMN</u>	<u>DESCRIPTION</u>
A	SCHOOL DISTRICT – Lists the local educational agencies (LEAs) in New Mexico, including authorized State Charters,.
B	2008-2009 OPERATIONAL REVENUE – Shows the operational revenue to be used for the disparity calculation from Table 4, Column L.
C	LESS ADJUSTMENTS – Shows the adjustments to be made for special cost differentials associated with special educational needs of pupils and those associated with special LEA characteristics (such as sparsity of population) as allowed by 34 CFR 222.162(c). Adjustments are taken from Table 3, Column R
D	ADJUSTED REVENUE – This column shows the adjusted operational revenue to be used for the disparity calculation. It is the product of Column B minus Column C.
E	2008-2009 FINAL FUNDED MEM – This is the membership that was used to calculate the state aid for the LEAs.
F	REVENUE PER MEM – This is the revenue per mem calculation to be used for the calculation of disparity only and is not a true revenue per mem for the LEAs since there have been adjustments made in accordance with 34 CFR 222.161 and 222.162. It is the product of Column D divided by Column E.

TABLE 2A

NEW MEXICO PUBLIC EDUCATION DEPARTMENT

IMPACT AID DISPARITY FOR 2010-2011
Revenue Per Mem Calculation

A	B	C	D = B - C	E	F = D / E
SCHOOL DISTRICT	2008-2009 OPERATIONAL REVENUE	LESS ADJUSTMENTS	ADJUSTED REVENUE	2008-2009 FINAL FUNDED MEM	REVENUE PER MEM
ALAMOGORDO	\$45,193,700	\$11,952,742	\$33,240,958	6,275.25	\$5,297.15
ALBUQUERQUE**	\$696,130,047	\$200,638,472	\$495,491,574	93,668.50	\$5,289.84
ANIMAS	\$3,098,356	\$1,457,155	\$1,641,201	265.25	\$6,187.37
ARTESIA	\$26,634,186	\$6,875,492	\$19,758,694	3,469.25	\$5,695.38
AZTEC*	\$23,423,166	\$6,214,589	\$17,208,577	3,192.25	\$5,390.74
BELEN	\$34,190,397	\$9,544,322	\$24,646,076	4,682.00	\$5,264.01
BERNALILLO*	\$28,227,405	\$10,147,834	\$18,079,572	3,198.75	\$5,652.07
BLOOMFIELD	\$22,868,768	\$6,573,639	\$16,295,129	3,053.00	\$5,337.42
CAPITAN	\$4,547,684	\$1,571,295	\$2,976,389	538.50	\$5,527.18
CARLSBAD*	\$50,217,715	\$13,137,605	\$37,080,109	5,948.00	\$6,234.05
CARRIZOZO	\$2,345,871	\$1,124,978	\$1,220,893	206.25	\$5,919.48
CENTRAL	\$51,355,283	\$14,084,180	\$37,271,103	6,535.75	\$5,702.65
CHAMA	\$5,141,378	\$2,601,268	\$2,540,111	436.50	\$5,819.27
CIMARRON*	\$5,753,632	\$2,644,291	\$3,109,341	530.75	\$5,858.39
CLAYTON	\$5,530,901	\$2,619,140	\$2,911,761	547.50	\$5,318.29
CLOUDCROFT	\$4,336,490	\$1,741,808	\$2,594,682	455.25	\$5,699.47
CLOVIS	\$53,831,206	\$12,712,014	\$41,119,192	7,902.75	\$5,203.15
COBRE	\$15,030,438	\$6,681,343	\$8,349,095	1,401.50	\$5,957.26
CORONA	\$1,601,775	\$573,525	\$1,028,250	82.50	\$12,463.63
COTTONWOOD CLASSICAL (ST. CHARTER)***	\$1,329,302	\$651,441	\$677,861	138.00	\$4,912.04
CUBA	\$6,785,595	\$2,940,373	\$3,845,222	685.00	\$5,613.46
DEMING*	\$38,814,705	\$9,830,179	\$28,984,526	5,413.50	\$5,354.12
DES MOINES	\$1,481,692	\$616,532	\$865,160	93.00	\$9,302.79
DEXTER	\$8,553,467	\$2,930,637	\$5,622,831	1,079.00	\$5,211.15
DORA	\$2,919,182	\$1,444,982	\$1,474,200	232.00	\$6,354.31
DULCE	\$6,133,120	\$2,182,463	\$3,950,657	724.00	\$5,456.71
ELIDA	\$1,594,885	\$687,490	\$907,395	116.50	\$7,788.80
ESPANOLA*	\$35,999,150	\$10,978,569	\$25,020,580	4,476.25	\$5,589.63
ESTANCIA	\$8,531,579	\$2,936,164	\$5,595,415	1,014.00	\$5,518.16
EUNICE	\$4,550,060	\$1,566,621	\$2,983,439	555.00	\$5,375.57
FARMINGTON	\$68,146,941	\$14,612,870	\$53,534,072	10,087.50	\$5,306.97
FLOYD	\$2,573,450	\$1,212,876	\$1,360,575	241.75	\$5,628.02
FT. SUMNER	\$3,874,952	\$1,769,762	\$2,105,190	312.50	\$6,736.61
GADSDEN*	\$100,230,868	\$26,439,853	\$73,791,015	13,814.25	\$5,341.66
GALLUP-McKINLEY*	\$87,854,639	\$23,314,371	\$64,540,268	12,089.50	\$5,338.54
GRADY	\$1,770,947	\$773,314	\$997,633	125.00	\$7,981.06
GRANTS-CIBOLA	\$27,996,077	\$7,985,704	\$20,010,373	3,542.25	\$5,649.06
HAGERMAN	\$3,999,419	\$1,741,277	\$2,258,142	440.00	\$5,132.14
HATCH	\$10,659,299	\$2,829,708	\$7,829,590	1,387.25	\$5,643.97
HOBBS	\$53,098,541	\$11,354,896	\$41,743,645	7,781.75	\$5,364.30
HONDO VALLEY	\$2,118,420	\$1,222,095	\$896,325	126.00	\$7,113.69
HORIZON ACA. WEST (ST. CHARTER)***	\$2,818,393	\$642,640	\$2,175,752	435.00	\$5,001.73
HOUSE	\$1,552,477	\$702,228	\$850,249	108.00	\$7,872.68
JAL	\$3,806,923	\$1,483,386	\$2,323,538	407.25	\$5,705.43
JEMEZ MOUNTAIN*	\$4,855,771	\$2,045,687	\$2,810,083	369.50	\$7,605.10
JEMEZ VALLEY*	\$5,377,565	\$2,798,009	\$2,579,556	478.25	\$5,393.74
LAKE ARTHUR	\$2,450,859	\$1,026,648	\$1,424,211	151.00	\$9,431.86
LAS CRUCES*	\$172,591,992	\$48,569,222	\$124,022,770	23,562.50	\$5,263.57
LAS VEGAS CITY	\$17,072,889	\$5,814,137	\$11,258,752	2,029.50	\$5,547.55
LOGAN	\$2,544,622	\$1,099,715	\$1,444,907	218.50	\$6,612.85
LORDSBURG	\$7,293,883	\$3,020,659	\$4,273,224	676.00	\$6,321.34
LOS ALAMOS	\$35,330,813	\$8,149,678	\$27,181,135	3,436.25	\$7,910.12
LOS LUNAS*	\$62,123,103	\$16,800,946	\$45,322,157	8,481.00	\$5,343.96
LOVING	\$5,442,304	\$2,212,343	\$3,229,961	563.50	\$5,731.96
LOVINGTON	\$24,086,258	\$7,831,915	\$16,254,342	3,076.75	\$5,282.96
MAGDALENA	\$4,866,519	\$2,498,238	\$2,368,281	427.25	\$5,543.08
MAXWELL	\$1,797,723	\$668,410	\$1,129,313	97.75	\$11,553.08
MEDIA ARTS COLLABORATIVE (ST. CHARTER)	\$1,156,649	\$606,307	\$550,342	104.00	\$5,291.75
MELROSE	\$2,431,329	\$1,220,461	\$1,210,868	209.00	\$5,793.63
MESA VISTA	\$4,686,249	\$2,405,008	\$2,281,240	425.00	\$5,367.62
MORA	\$5,264,797	\$2,211,303	\$3,053,494	570.50	\$5,352.31
MORIARTY	\$25,202,990	\$6,163,743	\$19,039,247	3,569.50	\$5,333.87
MOSQUERO	\$1,077,973	\$376,759	\$701,214	38.00	\$18,453.00
MOUNTAINAIR	\$3,712,920	\$1,852,981	\$1,859,939	330.50	\$5,627.65
NORTH VALLEY ACA. (ST. CHARTER)***	\$2,563,806	\$644,039	\$1,919,767	378.50	\$5,072.04
PECOS	\$7,303,926	\$3,533,662	\$3,770,264	711.25	\$5,300.90
PENASCO	\$5,668,923	\$2,447,596	\$3,221,327	541.00	\$5,954.39
POJOAQUE	\$15,851,463	\$5,003,557	\$10,847,906	1,989.00	\$5,453.95
PORTALES	\$21,010,443	\$6,078,585	\$14,931,858	2,780.50	\$5,370.21

TABLE 2A

NEW MEXICO PUBLIC EDUCATION DEPARTMENT

IMPACT AID DISPARITY FOR 2010-2011
Revenue Per Mem Calculation

A	B	C	D = B - C	E	F = D / E
SCHOOL DISTRICT	2008-2009 OPERATIONAL REVENUE	LESS ADJUSTMENTS	ADJUSTED REVENUE	2008-2009 FINAL FUNDED MEM	REVENUE PER MEM
QUEMADO	\$2,395,812	\$1,048,895	\$1,346,917	177.00	\$7,609.70
QUESTA*	\$5,943,033	\$3,004,852	\$2,938,181	508.00	\$5,783.82
RATON	\$10,864,049	\$3,557,140	\$7,306,909	1,319.25	\$5,538.68
RESERVE	\$2,729,024	\$1,257,222	\$1,471,801	184.00	\$7,998.92
RIO RANCHO	\$106,869,229	\$26,765,222	\$80,104,008	15,521.00	\$5,161.01
ROSWELL*	\$68,189,927	\$18,436,760	\$49,753,167	9,313.00	\$5,342.34
ROY	\$1,629,735	\$622,973	\$1,006,762	83.00	\$12,129.66
RUIDOSO	\$18,224,734	\$5,158,046	\$13,066,688	2,236.50	\$5,842.47
SAN JON	\$1,844,285	\$918,133	\$926,152	150.25	\$6,164.07
SANTA FE*	\$97,472,308	\$24,571,290	\$72,901,018	13,434.50	\$5,426.40
SANTA ROSA	\$6,702,243	\$3,020,935	\$3,681,309	637.75	\$5,772.34
SILVER CITY*	\$25,989,639	\$7,283,104	\$18,706,535	3,175.25	\$5,891.36
SOCORRO*	\$14,549,226	\$4,521,062	\$10,028,164	1,882.75	\$5,326.34
SPRINGER	\$2,542,078	\$1,247,849	\$1,294,229	194.50	\$6,654.13
TAOS**	\$24,505,750	\$7,699,023	\$16,806,727	3,094.50	\$5,431.16
TATUM	\$3,287,673	\$1,487,456	\$1,800,217	294.00	\$6,123.19
TEXICO	\$4,749,516	\$1,669,532	\$3,079,984	517.50	\$5,951.66
TRUTH OR CONS.	\$11,410,058	\$3,831,400	\$7,578,658	1,390.00	\$5,452.27
TUCUMCARI	\$8,824,620	\$2,933,204	\$5,891,416	1,045.25	\$5,636.37
TULAROSA	\$8,150,496	\$2,611,108	\$5,539,388	962.00	\$5,758.20
VAUGHN	\$1,832,827	\$840,881	\$991,946	100.50	\$9,870.11
WAGON MOUND	\$2,914,494	\$1,424,734	\$1,489,760	155.75	\$9,565.07
WEST LAS VEGAS*	\$15,995,504	\$5,849,838	\$10,145,666	1,785.75	\$5,681.46
ZUNI	\$12,301,189	\$4,096,200	\$8,204,988	1,489.50	\$5,508.55
STATEWIDE	\$2,468,335,698	\$714,682,591	\$1,753,653,107	322,680	\$5,434.65

*Includes charter school membership and operational revenue.

**Includes charter schools that had no membership for 2008-2009; however, the operational revenue to cover start-up costs is included.

***State Charter School

NEW MEXICO PUBLIC EDUCATION DEPARTMENT

TABLE 2B NARRATIVE

REVENUE PER UNIT CALCULATION

<u>COLUMN</u>	<u>DESCRIPTION</u>
A	SCHOOL DISTRICT – Lists the local educational agencies (LEA's) in New Mexico, including authorized State Charters.
B	2008-2009 OPERATIONAL REVENUE – Shows the operational revenue to be used for the disparity calculation from Table 4, Column L.
C	2008-2009 GRAND TOTAL UNITS – These are the units generated by the LEA's in calculating state aid funding .
D	REVENUE PER UNIT – This is the revenue per unit calculation to be used for the calculation of disparity. It is the product of Column B divided by Column C.

TABLE 2B

NEW MEXICO PUBLIC EDUCATION DEPARTMENT

IMPACT AID DISPARITY FOR 2010-2011
Revenue Per Unit Calculation

A	B	C	D = B / C
SCHOOL DISTRICT	2008-2009 OPERATIONAL REVENUE	2008-2009 GRAND TOTAL UNITS	REVENUE PER UNIT
ALAMOGORDO	\$45,193,700	11,607.045	\$3,893.64
ALBUQUERQUE**	\$696,130,047	178,034.226	\$3,910.09
ANIMAS	\$3,098,356	788.801	\$3,927.93
ARTESIA	\$26,634,186	6,681.976	\$3,985.97
AZTEC*	\$23,423,166	5,961.812	\$3,928.87
BELEN	\$34,190,397	8,662.688	\$3,946.86
BERNALILLO*	\$28,227,405	7,204.242	\$3,918.16
BLOOMFIELD	\$22,868,768	5,834.509	\$3,919.57
CAPITAN	\$4,547,684	1,160.703	\$3,918.04
CARLSBAD*	\$50,217,715	12,777.232	\$3,930.25
CARRIZOZO	\$2,345,871	600.455	\$3,906.82
CENTRAL	\$51,355,283	12,929.473	\$3,971.95
CHAMA	\$5,141,378	1,312.201	\$3,918.13
CIMARRON*	\$5,753,632	1,454.281	\$3,956.34
CLAYTON	\$5,530,901	1,425.159	\$3,880.90
CLOUDCROFT	\$4,336,490	1,113.207	\$3,895.49
CLOVIS	\$53,831,206	13,771.193	\$3,908.97
COBRE	\$15,030,438	3,842.343	\$3,911.79
CORONA	\$1,601,775	260.577	\$6,147.03
COTTONWOOD CLASSICAL (ST. CHARTER)***	\$1,329,302	342.328	\$3,883.12
CUBA	\$6,785,595	1,723.216	\$3,937.75
DEMING*	\$38,814,705	9,914.242	\$3,915.05
DES MOINES	\$1,481,692	282.789	\$5,239.57
DEXTER	\$8,553,467	2,175.151	\$3,932.36
DORA	\$2,919,182	733.399	\$3,980.35
DULCE	\$6,133,120	1,533.850	\$3,998.51
ELIDA	\$1,594,885	332.458	\$4,797.25
ESPANOLA*	\$35,999,150	9,008.309	\$3,996.22
ESTANCIA	\$8,531,579	2,172.688	\$3,926.74
EUNICE	\$4,550,060	1,142.265	\$3,983.37
FARMINGTON	\$68,146,941	17,484.611	\$3,897.54
FLOYD	\$2,573,450	652.773	\$3,942.34
FT. SUMNER	\$3,874,952	931.895	\$4,158.14
GADSDEN*	\$100,230,868	25,560.279	\$3,921.35
GALLUP-McKINLEY*	\$87,854,639	22,344.322	\$3,931.86
GRADY	\$1,770,947	375.389	\$4,717.63
GRANTS-CIBOLA	\$27,996,077	7,159.374	\$3,910.41
HAGERMAN	\$3,999,419	1,019.442	\$3,923.15
HATCH	\$10,659,299	2,703.556	\$3,942.70
HOBBS	\$53,098,541	13,562.862	\$3,915.00
HONDO VALLEY	\$2,118,420	488.924	\$4,332.82
HORIZON ACA. WEST (ST. CHARTER)***	\$2,818,393	739.998	\$3,808.65
HOUSE	\$1,552,477	325.190	\$4,774.06
JAL	\$3,806,923	971.650	\$3,918.00
JEMEZ MOUNTAIN*	\$4,855,771	1,037.125	\$4,681.95
JEMEZ VALLEY*	\$5,377,565	1,366.121	\$3,936.38
LAKE ARTHUR	\$2,450,859	453.846	\$5,400.20
LAS CRUCES*	\$172,591,992	44,274.054	\$3,898.26
LAS VEGAS CITY	\$17,072,889	4,309.851	\$3,961.36
LOGAN	\$2,544,622	618.267	\$4,115.73
LORDBURG	\$7,293,883	1,756.444	\$4,152.64
LOS ALAMOS	\$35,330,813	6,996.553	\$5,049.75
LOS LUNAS*	\$62,123,103	15,965.276	\$3,891.14
LOVING	\$5,442,304	1,391.415	\$3,911.34
LOVINGTON	\$24,086,258	6,177.767	\$3,898.86
MAGDALENA	\$4,866,519	1,231.058	\$3,953.12
MAXWELL	\$1,797,723	313.650	\$5,731.62
MEDIA ARTS COLLABORATIVE (ST. CHARTER)***	\$1,156,649	298.036	\$3,880.90
MELROSE	\$2,431,329	620.854	\$3,916.10
MESA VISTA	\$4,686,249	1,185.095	\$3,954.32
MORA	\$5,264,797	1,372.705	\$3,835.34
MORIARTY	\$25,202,990	6,427.228	\$3,921.28
MOSQUERO	\$1,077,973	148.966	\$7,236.37
MOUNTAINAIR	\$3,712,920	934.399	\$3,973.59
NORTH VALLEY ACA. (ST. CHARTER)***	\$2,563,806	672.923	\$3,809.95
PECOS	\$7,303,926	1,871.596	\$3,902.51
PENASCO	\$5,668,923	1,432.688	\$3,956.84
POJOAQUE	\$15,851,463	4,037.217	\$3,926.33
PORTALES	\$21,010,443	5,380.775	\$3,904.72
QUEMADO	\$2,395,812	506.908	\$4,726.32
QUESTA*	\$5,943,033	1,486.963	\$3,996.76

TABLE 2B

NEW MEXICO PUBLIC EDUCATION DEPARTMENT

IMPACT AID DISPARITY FOR 2010-2011
Revenue Per Unit Calculation

A	B	C	D = B / C
SCHOOL DISTRICT	2008-2009 OPERATIONAL REVENUE	2008-2009 GRAND TOTAL UNITS	REVENUE PER UNIT
RATON	\$10,864,049	2,781.732	\$3,905.50
RESERVE	\$2,729,024	598.020	\$4,563.43
RIO RANCHO	\$106,869,229	27,158.566	\$3,935.01
ROSWELL*	\$68,189,927	17,489.119	\$3,898.99
ROY	\$1,629,735	270.237	\$6,030.76
RUIDOSO	\$18,224,734	4,630.317	\$3,935.96
SAN JON	\$1,844,285	472.352	\$3,904.47
SANTA FE*	\$97,472,308	24,512.434	\$3,976.44
SANTA ROSA	\$6,702,243	1,673.146	\$4,005.77
SILVER CITY*	\$25,989,639	6,626.858	\$3,921.86
SOCORRO*	\$14,549,226	3,652.048	\$3,983.85
SPRINGER	\$2,542,078	583.191	\$4,358.91
TAOS**	\$24,505,750	6,165.991	\$3,974.34
TATUM	\$3,287,673	843.404	\$3,898.10
TEXICO	\$4,749,516	1,217.545	\$3,900.90
TRUTH OR CONS.	\$11,410,058	2,884.421	\$3,955.75
TUCUMCARI	\$8,824,620	2,258.081	\$3,908.02
TULAROSA	\$8,150,496	2,084.898	\$3,909.30
VAUGHN	\$1,832,827	357.303	\$5,129.62
WAGON MOUND	\$2,914,494	593.843	\$4,907.85
WEST LAS VEGAS*	\$15,995,504	4,029.695	\$3,969.41
ZUNI	\$12,301,189	3,118.291	\$3,944.85
STATEWIDE	\$2,468,335,698	625,372.355	\$3,946.99

*Includes charter school membership and operational revenue.

**Includes charter schools that had no membership for 2008-2009; however, the operational revenue to cover start-up costs is included.

***State Charter School

NEW MEXICO PUBLIC EDUCATION DEPARTMENT

TABLE 3 NARRATIVE

ADJUSTMENTS FOR SPECIAL COST DIFFERENTIALS

<u>COLUMN</u>	<u>DESCRIPTION</u>
A	SCHOOL DISTRICT – Lists the local educational agencies (LEAs) in New Mexico, including authorized State Charters.
B	2008-2009 FINAL FUNDED MEM – This is the membership that was used to calculate the state aid for the LEAs.
<i>The following adjustments in Column C through Column P are based on cost differentials for the special educational needs of students or special characteristics of the school district:</i>	
C	BILINGUAL UNITS – These are the units generated by pupils in state approved bilingual programs.
D	A/B UNITS – These are the units generated by pupils in level 1 and 2 state approved special education programs.
E	RELATED SERV. UNITS – These are the units generated for ancillary staff required to meet the special education needs of pupils in special education programs.
F	3Y/4Y DD UNITS – These are the units generated by 3- and 4-year old developmentally disabled pupils.
G	C UNITS – These are the units generated by pupils in level 3 state approved special education programs.
H	D UNITS – These are the units generated by pupils in level 4 state approved special education programs.
I	SUBTOTAL ADJ MEM UNITS – The adjusted membership units are determined by adding the units from Column C through Column H.
J	T&E MULTIPLIER – These are the training and experience indices that were used in calculating the school districts' state aid for 2008-2009.
K	ADJ MEM UNITS WITH T&E – In calculating state aid, a program cost for each school district is determined by multiplying the student full-time equivalency in a particular grade or a program full-time equivalency by the respective cost differential to generate units. All of these program units are then added together and multiplied by the district's training and experience index to produce the adjusted program units. In calculating disparity, the units generated by the special educational needs of students are considered adjustments to revenue; therefore, the training and experience index (Column J) is multiplied only against the sum of the adjusted membership units (Column I).
L	SAVE HARMLESS – These are the units generated by school districts that have a membership of 200 or less. Units are based on the better of the prior year 40 th day units or the current year 40 th day units in order to protect very small districts from a too precipitous decline in revenue.

NEW MEXICO PUBLIC EDUCATION DEPARTMENT

TABLE 3 NARRATIVE

ADJUSTMENTS FOR SPECIAL COST DIFFERENTIALS (Continued)

<u>COLUMN</u>	<u>DESCRIPTION</u>
M	DNPTC – These are units generated by pupils served in non-profit special education institutions. There were no such pupils in 2008-2009.
N	TOTAL SIZE – These are units generated by the various size adjustment factors in the state aid formula for small and rural schools and districts.
O	GROWTH – These are units generated by districts that have a 1% or higher growth in membership.
P	AT-RISK UNITS – These are units generated for at-risk youth programs.
Q	TOTAL ADJUSTMENTS – This is the product of adding the units from Column K through Column P.
R	FUNDING AT UNIT VALUE OF \$3,871.79 – This is the funding generated by the special cost differentials. It is the product of Column Q multiplied by the 2008-2009 unit value of \$3,871.79, which was used to calculate state aid.

TABLE 3

NEW MEXICO PUBLIC EDUCATION DEPARTMENT

IMPACT AID DISPARITY FOR 2010-2011
ADJUSTMENTS FOR SPECIAL COST DIFFERENTIALS

A	B	C	D	E	F	G	H	I = Sum of C to H	J
SCHOOL DISTRICT	2008-2009 FINAL FUNDED MEM	BILINGUAL UNITS	A/B UNITS	RELATED SERV. UNITS	3Y/4Y DD UNITS	C UNITS	D UNITS	SUBTOTAL ADJ MEM UNITS	T&E MULTIPLIER
ALAMOGORDO	6,275.25	0.000	616.350	1,072.250	305.000	210.000	213.000	2,416.600	1.098
ALBUQUERQUE**	93,668.50	2,749.750	6,394.850	15,070.000	1,718.000	2,444.500	9,280.000	37,657.100	1.088
ANIMAS	265.25	0.000	23.100	34.500	25.000	7.000	2.000	91.600	1.268
ARTESIA	3,469.25	71.290	305.550	492.000	189.000	133.500	78.000	1,269.340	1.143
AZTEC*	3,192.25	0.000	260.400	430.750	125.000	199.500	164.000	1,179.650	1.104
BELEN	4,682.00	49.290	392.000	960.750	186.000	201.000	296.000	2,085.040	1.070
BERNALILLO*	3,198.75	307.830	171.850	636.250	91.000	182.000	322.000	1,710.930	1.144
BLOOMFIELD	3,053.00	66.790	359.800	436.500	176.000	127.500	99.000	1,265.590	1.099
CAPITAN	538.50	0.000	27.650	59.500	10.000	3.000	0.000	100.150	1.144
CARLSBAD*	5,948.00	26.000	653.800	848.750	242.000	236.500	156.000	2,163.050	1.272
CARRIZOZO	206.25	0.000	15.050	32.000	1.000	1.500	6.000	55.550	1.201
CENTRAL	6,535.75	291.460	614.600	633.750	337.000	295.000	282.000	2,453.810	1.134
CHAMA	436.50	37.790	41.300	105.000	10.000	6.000	25.000	225.090	1.161
CIMARRON*	530.75	0.000	46.200	73.000	23.000	3.000	2.000	147.200	1.177
CLAYTON	547.50	0.000	45.150	121.500	32.000	6.000	7.000	211.650	1.107
CLOUDCROFT	455.25	0.000	54.950	46.250	9.000	6.500	5.000	121.700	1.182
CLOVIS	7,902.75	97.375	740.950	1,086.750	303.000	178.000	144.000	2,550.075	1.074
COBRE	1,401.50	200.290	107.800	631.250	60.000	61.500	62.000	1,122.840	1.193
CORONA	82.50	6.085	7.350	8.750	2.000	0.000	0.000	24.185	1.115
COTTONWOOD CLASSICAL (ST. CHARTER)***	138.00	0.000	11.900	0.500	0.000	2.000	0.000	14.400	1.088
CUBA	685.00	64.085	44.800	160.500	18.000	21.500	39.000	347.885	1.122
DEMING*	5,413.50	342.500	290.150	552.000	161.000	123.000	183.000	1,651.650	1.081
DES MOINES	93.00	0.000	4.200	25.500	0.000	1.000	2.000	32.700	1.080
DEXTER	1,079.00	83.545	136.500	162.000	52.000	14.500	4.000	452.545	1.052
DORA	232.00	0.000	24.850	34.500	34.000	0.500	4.000	97.850	1.255
DULCE	724.00	37.080	27.650	78.500	18.000	37.000	20.000	218.230	1.066
ELIDA	116.50	0.000	13.300	13.750	8.000	0.000	0.000	35.050	1.079
ESPANOLA*	4,476.25	374.875	229.250	813.250	75.000	90.000	149.000	1,731.375	1.091
ESTANCIA	1,014.00	0.000	87.850	150.500	18.000	18.500	10.000	284.850	1.107
EUNICE	555.00	5.000	49.350	5.750	16.000	10.000	0.000	86.100	1.084
FARMINGTON	10,087.50	256.125	842.100	719.750	304.000	251.000	311.000	2,683.975	1.096
FLOYD	241.75	4.335	25.200	10.750	19.000	6.000	0.000	65.285	1.111
FT. SUMNER	312.50	0.000	42.700	50.750	34.000	6.000	4.000	137.450	1.232
GADSDEN*	13,814.25	1,050.960	813.750	1,771.500	369.000	545.000	373.000	4,923.210	1.070
GALLUP-McKINLEY*	12,089.50	94.750	704.200	1,312.500	302.000	308.500	518.000	3,239.950	1.078
GRADY	125.00	0.000	9.800	16.750	16.000	0.000	2.000	44.550	1.137
GRANTS-CIBOLA	3,542.25	55.295	220.500	597.750	179.000	104.500	140.000	1,297.045	1.141
HAGERMAN	440.00	6.500	46.200	52.250	24.000	10.000	6.000	144.950	1.031
HATCH	1,387.25	91.125	83.300	100.750	45.000	17.500	20.000	357.675	1.130
HOBBS	7,781.75	59.290	523.600	761.750	223.000	111.500	300.000	1,979.140	1.095
HONDO VALLEY	126.00	8.170	10.150	16.500	2.000	1.000	0.000	37.820	1.090
HORIZON ACA. WEST (ST. CHARTER)***	435.00	0.000	32.900	81.250	0.000	0.000	0.000	114.150	1.088
HOUSE	108.00	0.000	6.300	15.750	4.000	1.000	6.000	33.050	1.068
JAL	407.25	0.000	28.700	20.750	43.000	9.000	12.000	113.450	1.168
JEMEZ MOUNTAIN*	369.50	45.250	14.700	60.250	0.000	12.000	13.000	145.200	1.095
JEMEZ VALLEY*	478.25	12.835	42.350	94.750	11.000	11.500	4.000	176.435	1.084
LAKE ARTHUR	151.00	3.000	14.000	21.000	12.000	1.500	7.000	58.500	1.000
LAS CRUCES*	23,562.50	746.250	2,405.200	3,460.750	602.000	780.500	1,806.000	9,800.700	1.082
LAS VEGAS CITY	2,029.50	233.045	235.200	315.500	28.000	80.500	76.000	968.245	1.116
LOGAN	218.50	0.000	17.850	15.250	18.000	3.000	3.000	57.100	1.217
LORDSBURG	676.00	0.000	54.950	99.250	68.000	20.000	23.000	265.200	1.136
LOS ALAMOS	3,436.25	0.000	562.100	689.250	95.000	81.000	292.000	1,719.350	1.158
LOS LUNAS*	8,481.00	162.500	663.950	1,811.250	298.000	329.000	276.000	3,540.700	1.101
LOVING	563.50	69.420	37.100	70.250	16.000	6.500	14.000	213.270	1.161
LOVINGTON	3,076.75	90.665	285.600	625.000	375.000	67.500	97.000	1,540.765	1.093
MAGDALENA	427.25	17.585	37.100	204.250	25.000	19.000	26.000	328.935	1.089
MAXWELL	97.75	0.000	13.650	22.000	7.000	0.000	2.000	44.650	1.163
MEDIA ARTS COLLABORATIVE (ST. CHARTER)***	104.00	0.000	3.500	20.750	0.000	1.000	0.000	25.250	1.088
MELROSE	209.00	0.000	30.100	18.500	44.000	0.500	4.000	97.100	1.178
MESA VISTA	425.00	75.915	31.150	76.750	0.000	11.500	25.000	220.315	1.082
MORA	570.50	35.500	53.200	82.250	12.000	10.500	9.000	202.450	1.120
MORIARTY	3,569.50	53.210	332.850	602.500	84.000	126.000	48.000	1,246.560	1.102
MOSQUERO	38.00	0.000	5.600	27.000	0.000	0.000	0.000	32.600	1.118
MOUNTAINAIR	330.50	0.000	29.050	114.000	6.000	11.500	22.000	182.550	1.104
NORTH VALLEY ACA. (ST. CHARTER)***	378.50	0.000	23.800	46.250	0.000	0.500	5.000	75.550	1.088
PECOS	711.25	77.040	110.250	266.750	45.000	9.000	8.000	516.040	1.096
PENASCO	541.00	66.545	31.500	108.250	22.000	19.500	29.000	276.795	1.169
POJOAQUE	1,989.00	185.290	180.950	390.500	50.000	88.000	39.000	933.740	1.119
PORTALES	2,780.50	78.420	209.650	471.000	136.000	97.000	95.000	1,087.070	1.093
QUEMADO	177.00	0.000	7.000	47.000	2.000	2.000	0.000	58.000	1.058
QUESTA*	508.00	68.335	39.200	43.750	14.000	24.500	9.000	198.785	1.113
RATON	1,319.25	22.250	116.900	267.500	91.000	37.000	18.000	552.650	1.141

TABLE 3

NEW MEXICO PUBLIC EDUCATION DEPARTMENT

IMPACT AID DISPARITY FOR 2010-2011
ADJUSTMENTS FOR SPECIAL COST DIFFERENTIALS

A	B	C	D	E	F	G	H	I = Sum of C to H	J
SCHOOL DISTRICT	2008-2009 FINAL FUNDED MEM	BILINGUAL UNITS	A/B UNITS	RELATED SERV. UNITS	3Y/4Y DD UNITS	C UNITS	D UNITS	SUBTOTAL ADJ MEM UNITS	T&E MULTIPLIER
RESERVE	184.00	0.000	15.050	47.500	8.000	9.500	22.000	102.050	1.168
RIO RANCHO	15,521.00	53.210	840.000	2,583.750	352.000	535.500	1,317.000	5,681.460	1.062
ROSWELL*	9,313.00	157.415	1,101.800	1,190.500	510.000	180.500	411.000	3,551.215	1.089
ROY	83.00	0.000	8.400	24.500	8.000	0.000	0.000	40.900	1.074
RUIDOSO	2,236.50	60.915	192.500	432.500	68.000	65.000	40.000	858.915	1.196
SAN JON	150.25	0.000	15.750	13.500	11.000	0.000	2.000	42.250	1.268
SANTA FE*	13,434.50	600.380	1,137.150	1,534.250	250.000	462.000	474.000	4,457.780	1.085
SANTA ROSA	637.75	98.335	15.050	173.250	15.000	15.050	31.000	347.685	1.110
SILVER CITY*	3,175.25	4.295	218.750	551.750	53.000	114.500	55.000	997.295	1.213
SOCORRO*	1,882.75	25.750	204.400	361.500	51.000	45.500	68.000	756.150	1.054
SPRINGER	194.50	0.000	23.100	63.000	0.000	1.000	0.000	87.100	1.065
TAOS**	3,094.50	128.875	281.750	461.750	90.000	93.500	236.000	1,291.875	1.096
TATUM	294.00	0.000	17.850	27.000	34.000	2.500	8.000	89.350	1.265
TEXICO	517.50	0.000	33.600	43.250	24.000	6.000	3.000	109.850	1.239
TRUTH OR CONS.	1,390.00	27.585	148.400	172.250	88.000	64.000	45.000	545.235	1.081
TUCUMCARI	1,045.25	6.000	74.900	94.750	95.000	23.000	75.000	368.650	1.133
TULAROSA	962.00	0.000	60.900	158.250	16.000	16.000	22.000	273.150	1.160
VAUGHN	100.50	17.750	10.150	42.000	2.000	4.000	7.000	82.900	1.096
WAGON MOUND	155.75	10.085	8.400	24.750	3.000	0.000	154.000	200.235	1.149
WEST LAS VEGAS*	1,785.75	230.585	107.800	276.500	27.000	57.000	56.000	754.885	1.129
ZUNI	1,489.50	124.125	103.250	248.000	40.000	39.000	29.000	583.375	1.105
STATEWIDE	322,679.75	10,025.95	25,395.300	48,901.000	9,614.000	9,575.050	19,251.000	122,762.295	1.099

*Includes charter school membership.

**Includes charter schools that had no membership for 2008-2009; however, the operational revenue to cover start-up costs is included.

***State Charter School

TABLE 3

NEW MEXICO PUBLIC EDUCATION DEPARTMENT

IMPACT AID DISPARITY FOR 2010-2011
ADJUSTMENTS FOR SPECIAL COST DIFFERENTIALS

A	K = I X J	L	M	N	O	P	Q = Sum of K to P	R = Q x \$3,871.79
SCHOOL DISTRICT	ADJ MEM UNITS WITH T&E	SAVE HARMLESS	DNPTC	TOTAL SIZE	GROWTH	AT-RISK UNITS	TOTAL ADJUSTMENTS	FUNDING @ UNIT VALUE \$3,871.79
ALAMOGORDO	2,653.427	0.000	0.000	119.946	0.00	313.763	3,087.136	\$11,952,742
ALBUQUERQUE**	40,970.925	204.919	0.000	3,423.998	1,132.29	6,088.463	51,820.598	\$200,638,472
ANIMAS	116.149	0.000	0.000	249.328	0.00	10.875	376.352	\$1,457,155
ARTESIA	1,450.856	0.000	0.000	172.289	0.00	152.647	1,775.792	\$6,875,492
AZTEC*	1,302.334	23.148	0.000	117.815	37.30	124.498	1,605.095	\$6,214,589
BELEN	2,230.993	0.000	0.000	0.000	0.00	234.100	2,465.093	\$9,544,322
BERNALILLO*	1,957.304	0.000	0.000	356.583	0.00	307.080	2,620.967	\$10,147,834
BLOOMFIELD	1,390.883	0.000	0.000	126.819	0.00	180.127	1,697.829	\$6,573,639
CAPITAN	114.572	0.000	0.000	269.720	0.00	21.540	405.832	\$1,571,295
CARLSBAD*	2,751.400	98.061	0.000	195.878	86.11	261.712	3,393.161	\$13,137,605
CARRIZOZO	66.716	0.000	0.000	213.529	0.00	10.313	290.558	\$1,124,978
CENTRAL	2,782.621	0.000	0.000	227.588	0.00	627.432	3,637.641	\$14,084,180
CHAMA	261.329	0.000	0.000	369.927	0.00	40.595	671.851	\$2,601,268
CIMARRON*	173.254	4.908	0.000	490.246	0.76	13.800	682.963	\$2,644,291
CLAYTON	234.297	0.000	0.000	325.458	98.10	18.615	676.468	\$2,619,140
CLOUDCROFT	143.849	0.000	0.000	291.454	0.00	14.568	449.871	\$1,741,808
CLOVIS	2,738.781	0.000	0.000	30.780	0.00	513.679	3,283.240	\$12,712,014
COBRE	1,339.548	0.000	0.000	268.373	0.00	117.726	1,725.647	\$6,681,343
CORONA	26.966	5.015	0.000	108.000	2.70	5.445	148.129	\$573,525
COTTONWOOD CLASSICAL (ST. CHARTER)***	15.667	0.000	0.000	143.616	0.00	8.970	168.253	\$651,441
CUBA	390.327	0.000	0.000	231.583	18.34	119.190	759.435	\$2,940,373
DEMING*	1,785.434	45.998	0.000	163.820	99.77	443.907	2,538.924	\$9,830,179
DES MOINES	35.316	0.000	0.000	120.573	0.00	3.348	159.237	\$616,532
DEXTER	476.077	0.000	0.000	217.182	0.00	63.661	756.920	\$2,930,637
DORA	122.802	0.000	0.000	213.702	24.41	12.296	373.208	\$1,444,982
DULCE	232.633	0.000	0.000	286.162	0.00	44.888	563.683	\$2,182,463
ELIDA	37.819	0.000	0.000	136.599	0.00	3.146	177.564	\$687,490
ESPANOLA*	1,888.930	45.067	0.000	479.051	64.38	358.100	2,835.528	\$10,978,569
ESTANCIA	315.329	0.000	0.000	385.221	0.00	57.798	758.348	\$2,936,164
EUNICE	93.332	0.000	0.000	265.099	21.22	24.975	404.624	\$1,566,621
FARMINGTON	2,941.637	0.000	0.000	0.000	287.83	544.725	3,774.190	\$14,612,870
FLOYD	72.532	0.000	0.000	228.640	0.00	12.088	313.260	\$1,212,876
FT. SUMNER	169.338	0.000	0.000	242.473	32.16	13.125	457.091	\$1,769,762
GADSDEN*	5,267.835	0.000	0.000	0.000	0.00	1,561.010	6,828.845	\$26,439,853
GALLUP-McKINLEY*	3,492.666	21.116	0.000	1,172.947	17.12	1,317.756	6,021.600	\$23,314,371
GRADY	50.653	0.000	0.000	142.929	2.15	4.000	199.730	\$773,314
GRANTS-CIBOLA	1,479.928	0.000	0.000	355.903	0.00	226.704	2,062.535	\$7,985,704
HAGERMAN	149.443	0.000	0.000	271.691	0.00	28.600	449.734	\$1,741,277
HATCH	404.173	0.000	0.000	165.759	0.00	160.921	730.853	\$2,829,708
HOBBS	2,167.158	0.000	0.000	29.520	230.23	505.814	2,932.725	\$11,354,896
HONDO VALLEY	41.224	58.487	0.000	144.263	60.71	10.962	315.641	\$1,222,095
HORIZON ACA. WEST (ST. CHARTER)***	124.195	0.000	0.000	0.000	13.51	28.275	165.980	\$642,640
HOUSE	35.297	0.000	0.000	136.461	0.00	9.612	181.370	\$702,228
JAL	132.510	0.000	0.000	227.404	0.00	23.213	383.127	\$1,483,386
JEMEZ MOUNTAIN*	158.994	0.000	0.000	326.017	6.77	36.581	528.357	\$2,045,687
JEMEZ VALLEY*	191.256	2.663	0.000	424.261	64.31	40.173	722.666	\$2,798,009
LAKE ARTHUR	58.500	23.029	0.000	166.025	8.70	8.909	265.161	\$1,026,648
LAS CRUCES*	10,604.357	163.240	0.000	389.733	185.37	1,201.689	12,544.384	\$48,569,222
LAS VEGAS CITY	1,080.561	0.000	0.000	279.040	0.00	142.065	1,501.666	\$5,814,137
LOGAN	69.491	0.000	0.000	206.239	0.00	8.303	284.033	\$1,099,715
LORDSBURG	301.267	0.000	0.000	434.288	0.00	44.616	780.171	\$3,020,659
LOS ALAMOS	1,991.007	0.000	0.000	72.644	0.00	41.235	2,104.886	\$8,149,678
LOS LUNAS*	3,898.311	0.000	0.000	0.000	0.00	441.012	4,339.323	\$16,800,946
LOVING	247.606	0.000	0.000	272.172	17.25	34.374	571.400	\$2,212,343
LOVINGTON	1,684.056	0.000	0.000	106.523	59.94	172.298	2,022.815	\$7,831,915
MAGDALENA	358.210	0.000	0.000	240.461	0.00	46.570	645.241	\$2,498,238
MAXWELL	51.928	0.000	0.000	116.602	0.00	4.106	172.636	\$668,410
MEDIA ARTS COLLABORATIVE (ST. CHARTER)***	27.472	0.000	0.000	122.364	0.00	6.760	156.596	\$606,307
MELROSE	114.384	0.000	0.000	193.938	0.00	6.897	315.219	\$1,220,461
MESA VISTA	238.381	0.000	0.000	352.606	0.00	30.175	621.162	\$2,405,008
MORA	226.744	0.000	0.000	310.728	0.00	33.660	571.132	\$2,211,303
MORIARTY	1,373.709	0.000	0.000	57.625	0.00	160.628	1,591.962	\$6,163,743
MOSQUERO	36.447	1.962	0.000	58.026	0.00	0.874	97.309	\$376,759
MOUNTAINAIR	201.535	0.000	0.000	257.550	0.00	19.500	478.585	\$1,852,981
NORTH VALLEY ACA. (ST. CHARTER)***	82.198	0.000	0.000	0.000	59.54	24.603	166.341	\$644,039
PECOS	565.580	0.000	0.000	280.943	0.00	66.146	912.669	\$3,533,662
PENASCO	323.573	0.000	0.000	276.669	0.00	31.919	632.161	\$2,447,596
POJOAQUE	1,044.855	0.000	0.000	149.995	0.00	97.461	1,292.311	\$5,003,557
PORTALES	1,188.168	0.000	0.000	131.555	0.00	250.245	1,569.968	\$6,078,585
QUEMADO	61.364	0.000	0.000	198.746	0.00	10.797	270.907	\$1,048,895
QUESTA*	221.248	49.928	0.000	427.052	46.37	31.496	776.089	\$3,004,852
RATON	630.574	0.000	0.000	220.877	0.00	67.282	918.733	\$3,557,140

TABLE 3

NEW MEXICO PUBLIC EDUCATION DEPARTMENT

IMPACT AID DISPARITY FOR 2010-2011
ADJUSTMENTS FOR SPECIAL COST DIFFERENTIALS

A	K = I XJ	L	M	N	O	P	Q = Sum of K to P	R = Q x \$3,871.79
SCHOOL DISTRICT	ADJ MEM UNITS WITH T&E	SAVE HARMLESS	DNPTC	TOTAL SIZE	GROWTH	AT-RISK UNITS	TOTAL ADJUSTMENTS	FUNDING @ UNIT VALUE \$3,871.79
RESERVE	119.194	0.000	0.000	185.831	0.00	19.688	324.713	\$1,257,222
RIO RANCHO	6,033.711	0.000	0.000	0.000	460.10	419.067	6,912.881	\$26,765,222
ROSWELL*	3,867.273	4.466	0.000	42.000	261.36	586.719	4,761.818	\$18,436,760
ROY	43.927	0.000	0.000	114.982	0.00	1.992	160.901	\$622,973
RUIDOSO	1,027.262	0.000	0.000	181.942	0.00	123.008	1,332.212	\$5,158,046
SAN JON	53.573	0.000	0.000	175.748	0.00	7.813	237.134	\$918,133
SANTA FE*	4,836.691	0.000	0.000	517.878	91.55	900.113	6,346.235	\$24,571,290
SANTA ROSA	385.930	0.000	0.000	345.843	0.00	48.469	780.242	\$3,020,935
SILVER CITY*	1,209.719	18.906	0.000	429.509	73.70	149.237	1,881.069	\$7,283,104
SOCORRO*	796.982	0.000	0.000	276.573	0.00	94.138	1,167.693	\$4,521,062
SPRINGER	92.762	4.327	0.000	213.850	1.05	10.309	322.293	\$1,247,849
TAOS**	1,415.895	25.242	0.000	294.583	79.48	173.292	1,988.492	\$7,699,023
TATUM	113.028	0.000	0.000	248.731	7.43	14.994	384.178	\$1,487,456
TEXICO	136.104	0.000	0.000	272.967	4.02	18.113	431.204	\$1,669,532
TRUTH OR CONS.	589.399	0.000	0.000	218.754	74.39	107.030	989.568	\$3,831,400
TUCUMCARI	417.680	0.000	0.000	259.688	9.14	71.077	757.583	\$2,933,204
TULAROSA	316.854	0.000	0.000	270.991	14.40	72.150	674.393	\$2,611,108
VAUGHN	90.858	0.000	0.000	116.675	0.00	9.648	217.181	\$840,881
WAGON MOUND	230.070	0.000	0.000	118.751	0.00	19.157	367.978	\$1,424,734
WEST LAS VEGAS*	852.265	34.168	0.000	416.582	36.44	171.432	1,510.887	\$5,849,838
ZUNI	644.629	0.000	0.000	215.227	0.00	198.104	1,057.960	\$4,096,200
STATEWIDE	134,934.042	834.650	0.000	24,108.113	3,790.34	20,919.986	184,587.127	\$714,682,591

*Includes charter school membership.

**Includes charter schools that had no membership for 2008-2009; however, the operational revenue to cover start-up costs is included.

***State Charter School

NEW MEXICO PUBLIC EDUCATION DEPARTMENT

TABLE 4 NARRATIVE

OPERATIONAL REVENUE FOR DISPARITY CALCULATION

<u>COLUMN</u>	<u>DESCRIPTION</u>
A	SCHOOL DISTRICT – Lists the local educational agencies (LEAs) in New Mexico, including authorized State Charters.
B	2008-2009 LOCAL PROPERTY TAX – Shows the actual receipts from the half-mill property tax levy that is for operational purposes.
C	2008-2009 OTHER LOCAL REVENUE – Shows the actual receipts from other local revenue sources (such as fees, rents and leases, and interest earned) that are for operational purposes.
D	2008-2009 TOTAL LOCAL REVENUE – This product is the sum of Column B and Column C.
E	2008-2009 STATE AID FUNDING – This is the amount of state aid funding received.
F	2008-2009 OTHER STATE REVENUE – Shows the actual receipts from other state sources (such as state flow-through grants, state emergency supplemental funding, and intergovernmental contract revenue) that are for operational purposes.
G	2008-2009 TOTAL STATE REVENUE – This product is the sum of Column E and Column F.
H	6/1/08 TO 5/31/09 OPER IMPACT AID – Shows impact aid basic payments (without the Indian Education or Special Education set-asides) received by the districts from June 1, 2008 to May 31, 2009, which is the period that the state takes impact aid payments into consideration when calculating state aid.
I	OPER IMPACT AID STATE CREDIT – In calculating state aid, 75% of the operational portion of Impact Aid receipts are considered as “credits”.
J	2008-2009 OTHER FEDERAL REV – Shows the actual receipts from other federal revenue sources (such as funds from Forest Reserve, Department of Defense, and indirect costs for federal grants) that are for operational purposes.
K	2008-2009 TOTAL FEDERAL REV – This product is the sum of Column I and Column J.
L	2008-2009 OPERATIONAL REVENUE FOR DISPARITY – The operational revenue to be used for the disparity calculation is the sum of Column D, Column G, and Column K.

TABLE 4

NEW MEXICO PUBLIC EDUCATION DEPARTMENT

IMPACT AID DISPARITY FOR 2010-2011
OPERATIONAL REVENUE FOR DISPARITY CALCULATION

A	B	C	D = B + C	E	F	G = E + F
SCHOOL DISTRICT	2008-2009 LOCAL PROPERTY TAX	2008-2009 OTHER LOCAL REVENUE	2008-2009 TOTAL LOCAL REVENUE	2008-2009 STATE AID FUNDING	2008-2009 OTHER STATE REVENUE	2008-2009 TOTAL STATE REVENUE
ALAMOGORDO	\$226,634	\$208,658	\$435,292	\$42,897,899	\$64,719	\$42,962,618
ALBUQUERQUE**	\$4,303,735	\$4,281,068	\$8,584,803	\$684,291,988	\$1,798,480	\$686,090,468
ANIMAS	\$14,689	\$35,623	\$50,312	\$3,028,789	\$0	\$3,028,789
ARTESIA	\$736,664	\$535,386	\$1,272,050	\$25,298,853	\$0	\$25,298,853
AZTEC*	\$614,190	\$112,132	\$726,321	\$22,573,688	\$104,343	\$22,678,031
BELEN	\$141,517	\$446,609	\$588,126	\$33,432,097	\$45,000	\$33,477,097
BERNALILLO*	\$115,883	\$298,111	\$413,994	\$22,856,351	\$12,253	\$22,868,604
BLOOMFIELD	\$525,509	\$82,586	\$608,095	\$21,554,311	\$237	\$21,554,549
CAPITAN	\$77,575	\$18,806	\$96,381	\$4,399,842	\$720	\$4,400,562
CARLSBAD*	\$723,725	\$351,292	\$1,075,017	\$48,855,450	\$168,710	\$49,024,160
CARRIZOZO	\$15,899	\$8,129	\$24,028	\$2,299,561	\$2,700	\$2,302,261
CENTRAL	\$334,435	\$917,937	\$1,252,372	\$33,907,647	\$5,775	\$33,913,422
CHAMA	\$33,452	\$21,565	\$55,017	\$4,990,310	\$2,829	\$4,993,138
CIMARRON*	\$163,206	\$81,010	\$244,215	\$5,478,847	\$18,618	\$5,497,465
CLAYTON	\$56,858	\$90,288	\$147,146	\$5,371,098	\$0	\$5,371,098
CLOUDCROFT	\$38,137	\$9,315	\$47,452	\$4,257,984	\$0	\$4,257,984
CLOVIS	\$260,897	\$220,379	\$481,276	\$52,696,671	\$6,087	\$52,702,758
COBRE	\$66,822	\$107,217	\$174,039	\$14,635,740	\$0	\$14,635,740
CORONA	\$17,205	\$11,130	\$28,336	\$989,617	\$575,000	\$1,564,617
COTTONWOOD CLASSICAL (ST. CHARTER)***	\$0	\$30,389	\$30,389	\$1,298,914	\$0	\$1,298,914
CUBA	\$24,826	\$16,757	\$41,583	\$5,125,795	\$0	\$5,125,795
DEMING*	\$217,616	\$84,226	\$301,842	\$38,189,537	\$52,034	\$38,241,571
DES MOINES	\$10,487	\$12,587	\$23,074	\$1,087,618	\$371,000	\$1,458,618
DEXTER	\$27,643	\$110,593	\$138,236	\$8,398,497	\$5,970	\$8,404,468
DORA	\$16,113	\$27,296	\$43,408	\$2,827,472	\$48,301	\$2,875,773
DULCE	\$544,834	\$35,409	\$580,243	\$3,353,320	\$0	\$3,353,320
ELIDA	\$10,441	\$2,193	\$12,634	\$1,279,251	\$303,000	\$1,582,251
ESPANOLA*	\$75,952	\$710,701	\$786,653	\$33,959,192	\$214,651	\$34,173,843
ESTANCIA	\$37,880	\$103,931	\$141,810	\$8,363,784	\$0	\$8,363,784
EUNICE	\$381,377	\$45,146	\$426,523	\$4,123,537	\$0	\$4,123,537
FARMINGTON	\$566,302	\$214,994	\$781,296	\$67,158,187	\$573	\$67,158,760
FLOYD	\$6,764	\$39,998	\$46,762	\$2,522,459	\$4,229	\$2,526,688
FT. SUMNER	\$23,566	\$45,975	\$69,541	\$3,590,412	\$215,000	\$3,805,412
GADSDEN*	\$275,920	\$379,958	\$655,878	\$98,758,384	\$582,831	\$99,341,215
GALLUP-McKINLEY*	\$282,572	\$891,846	\$1,174,419	\$59,284,925	\$81,094	\$59,366,019
GRADY	\$4,071	\$41,312	\$45,382	\$1,450,005	\$275,000	\$1,725,005
GRANTS-CIBOLA	\$104,456	\$93,737	\$198,193	\$23,850,465	\$41,736	\$23,892,201
HAGERMAN	\$12,628	\$48,837	\$61,465	\$3,936,707	\$0	\$3,936,707
HATCH	\$23,281	\$135,622	\$158,903	\$10,450,395	\$50,000	\$10,500,395
HOBBS	\$593,556	\$309,964	\$903,520	\$52,064,521	\$93,517	\$52,158,038
HONDO VALLEY	\$12,280	\$19,114	\$31,394	\$1,871,422	\$200,000	\$2,071,422
HORIZON A.C.A. WEST (ST. CHARTER)***	\$0	\$7,768	\$7,768	\$2,810,625	\$0	\$2,810,625
HOUSE	\$4,174	\$8,267	\$12,441	\$1,256,036	\$284,000	\$1,540,036
JAL	\$131,082	\$15,209	\$146,291	\$3,660,632	\$0	\$3,660,632
JEMEZ MOUNTAIN*	\$199,040	\$292,153	\$491,193	\$3,511,143	\$554,950	\$4,066,093
JEMEZ VALLEY*	\$24,071	\$76,628	\$100,698	\$4,245,838	\$33,892	\$4,279,730
LAKE ARTHUR	\$21,963	\$8,609	\$30,572	\$1,739,839	\$680,000	\$2,419,839
LAS CRUCES*	\$947,238	\$551,167	\$1,498,405	\$170,547,627	\$108,162	\$170,655,789
LAS VEGAS CITY	\$82,859	\$266,111	\$348,970	\$16,526,419	\$0	\$16,526,419
LOGAN	\$19,095	\$25,544	\$44,638	\$2,379,984	\$120,000	\$2,499,984
LORDSBURG	\$55,339	\$135,587	\$190,926	\$6,721,561	\$320,476	\$7,042,037
LOS ALAMOS	\$211,485	\$187,245	\$398,730	\$26,552,802	\$0	\$26,552,802
LOS LUNAS*	\$157,309	\$81,594	\$238,903	\$61,582,503	\$720	\$61,583,223
LOVING	\$88,018	\$27,517	\$115,535	\$5,315,945	\$7,214	\$5,323,159
LOVINGTON	\$405,598	\$53,735	\$459,333	\$23,604,699	\$7,016	\$23,611,715
MAGDALENA	\$7,036	\$52,361	\$59,397	\$4,062,521	\$476	\$4,062,997
MAXWELL	\$4,819	\$52,478	\$57,298	\$1,209,090	\$525,000	\$1,734,090
MEDIA ARTS COLLABORATIVE (ST. CHARTER)***	\$0	\$25,794	\$25,794	\$1,130,854	\$0	\$1,130,854
MELROSE	\$10,043	\$24,897	\$34,939	\$2,396,390	\$0	\$2,396,390
MESA VISTA	\$13,015	\$83,559	\$96,573	\$4,557,736	\$3,608	\$4,561,344
MORA	\$3,389	\$37,035	\$40,425	\$5,090,086	\$0	\$5,090,086
MORIARTY	\$169,838	\$151,324	\$321,162	\$24,683,850	\$1,624	\$24,685,474
MOSQUERO	\$19,279	\$10,135	\$29,414	\$563,559	\$485,000	\$1,048,559
MOUNTAINAIR	\$21,855	\$86,585	\$108,440	\$3,595,786	\$0	\$3,595,786
NORTH VALLEY A.C.A. (ST. CHARTER)***	\$0	\$10,498	\$10,498	\$2,553,308	\$0	\$2,553,308
PECOS	\$11,691	\$35,952	\$47,643	\$7,204,401	\$0	\$7,204,401
PENASCO	\$7,826	\$96,378	\$104,203	\$5,465,005	\$8,127	\$5,473,133
POJOAQUE	\$33,856	\$165,397	\$199,253	\$13,312,799	\$0	\$13,312,799
PORTALES	\$77,306	\$106,884	\$184,190	\$20,770,851	\$0	\$20,770,851
QUEMADO	\$29,245	\$47,470	\$76,714	\$805,552	\$0	\$805,552
QUESTA*	\$71,676	\$31,037	\$102,713	\$5,654,468	\$138,287	\$5,792,755
RATON	\$49,458	\$72,112	\$121,570	\$10,708,599	\$0	\$10,708,599

TABLE 4

NEW MEXICO PUBLIC EDUCATION DEPARTMENT
 IMPACT AID DISPARITY FOR 2010-2011
 OPERATIONAL REVENUE FOR DISPARITY CALCULATION

A	B	C	D = B + C	E	F	G = E + F
SCHOOL DISTRICT	2008-2009 LOCAL PROPERTY TAX	2008-2009 OTHER LOCAL REVENUE	2008-2009 TOTAL LOCAL REVENUE	2008-2009 STATE AID FUNDING	2008-2009 OTHER STATE REVENUE	2008-2009 TOTAL STATE REVENUE
RESERVE	\$18,731	\$41,207	\$59,938	\$1,198,512	\$0	\$1,198,512
RIO RANCHO	\$403,367	\$1,448,106	\$1,851,473	\$104,710,419	\$288	\$104,710,707
ROSWELL*	\$341,963	\$370,814	\$712,777	\$67,269,677	\$21,139	\$67,290,816
ROY	\$3,393	\$27,889	\$31,282	\$1,043,693	\$554,760	\$1,598,453
RUIDOSO	\$169,715	\$179,344	\$349,059	\$17,362,095	\$0	\$17,362,095
SAN JON	\$6,054	\$13,478	\$19,532	\$1,824,753	\$0	\$1,824,753
SANTA FE*	\$972,780	\$2,065,350	\$3,038,130	\$93,921,926	\$244,614	\$94,166,541
SANTA ROSA	\$32,843	\$126,546	\$159,389	\$6,511,838	\$24,371	\$6,536,209
SILVER CITY*	\$134,720	\$129,422	\$264,142	\$25,200,315	\$23,877	\$25,224,191
SOCORRO*	\$102,333	\$142,071	\$244,404	\$13,744,406	\$95,044	\$13,839,450
SPRINGER	\$10,028	\$58,690	\$68,718	\$2,247,260	\$221,000	\$2,468,260
TAOS**	\$133,492	\$447,558	\$581,050	\$23,434,823	\$99,305	\$23,534,129
TATUM	\$82,529	\$5,051	\$87,580	\$3,200,093	\$0	\$3,200,093
TEXICO	\$28,339	\$26,646	\$54,985	\$4,694,531	\$0	\$4,694,531
TRUTH OR CONS.	\$114,937	\$85,464	\$200,401	\$10,814,149	\$12,267	\$10,826,416
TUCUMCARI	\$31,094	\$40,594	\$71,687	\$8,720,617	\$0	\$8,720,617
TULAROSA	\$26,528	\$30,471	\$56,998	\$7,715,688	\$0	\$7,715,688
VAUGHN	\$19,774	\$9,223	\$28,997	\$1,367,831	\$436,000	\$1,803,831
WAGON MOUND	\$6,924	\$67,755	\$74,679	\$2,245,551	\$560,000	\$2,805,551
WEST LAS VEGAS*	\$38,217	\$65,722	\$103,939	\$15,459,725	\$282,704	\$15,742,429
ZUNI	\$1,311	\$123,784	\$125,096	\$7,375,083	\$6,472	\$7,381,554
STATEWIDE	\$17,276,271	\$19,570,039	\$36,846,310	\$2,331,045,035	\$11,204,804	\$2,342,249,839

*Includes charter school data.

**Includes charter schools that had no membership for 2008-2009; however, the operational revenue to cover start-up costs is included.

***State Charter School

TABLE 4

NEW MEXICO PUBLIC EDUCATION DEPARTMENT
 IMPACT AID DISPARITY FOR 2010-2011
 OPERATIONAL REVENUE FOR DISPARITY CALCULATION

A	H	I	J	K = I + J	L = D + G + K
SCHOOL DISTRICT	6/1/08 TO 5/31/09 OPER IMPACT AID	OPER IMPACT AID STATE CREDIT	2008-2009 OTHER FEDERAL REV	2008-2009 TOTAL FEDERAL REV	2008-2009 OPERATIONAL REVENUE FOR DISPARITY
ALAMOGORDO	\$1,646,634	\$1,234,975	\$560,814	\$1,795,790	\$45,193,700
ALBUQUERQUE**	\$513,631	\$385,223	\$1,069,553	\$1,454,776	\$696,130,047
ANIMAS	\$0	\$0	\$19,255	\$19,255	\$3,098,356
ARTESIA	\$0	\$0	\$63,282	\$63,282	\$26,634,186
AZTEC*	\$0	\$0	\$18,814	\$18,814	\$23,423,166
BELEN	\$0	\$0	\$125,175	\$125,175	\$34,190,397
BERNALILLO*	\$6,544,899	\$4,908,674	\$36,133	\$4,944,807	\$28,227,405
BLOOMFIELD	\$816,942	\$612,706	\$93,417	\$706,124	\$22,868,768
CAPITAN	\$0	\$0	\$50,740	\$50,740	\$4,547,684
CARLSBAD*	\$0	\$0	\$118,537	\$118,537	\$50,217,715
CARRIZOZO	\$0	\$0	\$19,582	\$19,582	\$2,345,871
CENTRAL	\$21,202,712	\$15,902,034	\$287,455	\$16,189,489	\$51,355,283
CHAMA	\$0	\$0	\$93,223	\$93,223	\$5,141,378
CIMARRON*	\$0	\$0	\$11,951	\$11,951	\$5,753,632
CLAYTON	\$0	\$0	\$12,658	\$12,658	\$5,530,901
CLOUDCROFT	\$1,234	\$926	\$30,128	\$31,054	\$4,336,490
CLOVIS	\$585,031	\$438,773	\$208,399	\$647,172	\$53,831,206
COBRE	\$0	\$0	\$220,659	\$220,659	\$15,030,438
CORONA	\$0	\$0	\$8,822	\$8,822	\$1,601,775
COTTONWOOD CLASSICAL (ST. CHARTER)***	\$0	\$0	\$0	\$0	\$1,329,302
CUBA	\$2,025,968	\$1,519,476	\$98,741	\$1,618,217	\$6,785,595
DEMING*	\$0	\$0	\$271,292	\$271,292	\$38,814,705
DES MOINES	\$0	\$0	\$0	\$0	\$1,481,692
DEXTER	\$0	\$0	\$10,764	\$10,764	\$8,553,467
DORA	\$0	\$0	\$0	\$0	\$2,919,182
DULCE	\$2,741,924	\$2,056,443	\$143,115	\$2,199,558	\$6,133,120
ELIDA	\$0	\$0	\$0	\$0	\$1,594,885
ESPANOLA*	\$144,614	\$108,461	\$930,192	\$1,038,653	\$35,999,150
ESTANCIA	\$0	\$0	\$25,985	\$25,985	\$8,531,579
EUNICE	\$0	\$0	\$0	\$0	\$4,550,060
FARMINGTON	\$158,419	\$118,814	\$88,070	\$206,885	\$68,146,941
FLOYD	\$0	\$0	\$0	\$0	\$2,573,450
FT. SUMNER	\$0	\$0	\$0	\$0	\$3,874,952
GADSDEN*	\$0	\$0	\$233,774	\$233,774	\$100,230,868
GALLUP-McKINLEY*	\$35,597,071	\$26,697,804	\$616,398	\$27,314,202	\$87,854,639
GRADY	\$747	\$560	\$0	\$560	\$1,770,947
GRANTS-CIBOLA	\$4,700,517	\$3,525,388	\$380,295	\$3,905,683	\$27,996,077
HAGERMAN	\$0	\$0	\$1,248	\$1,248	\$3,999,419
HATCH	\$0	\$0	\$0	\$0	\$10,659,299
HOBBS	\$0	\$0	\$36,983	\$36,983	\$53,098,541
HONDO VALLEY	\$0	\$0	\$15,605	\$15,605	\$2,118,420
HORIZON ACA. WEST (ST. CHARTER)***	\$0	\$0	\$0	\$0	\$2,818,393
HOUSE	\$0	\$0	\$0	\$0	\$1,552,477
JAL	\$0	\$0	\$0	\$0	\$3,806,923
JEMEZ MOUNTAIN*	\$292,923	\$219,692	\$78,792	\$298,484	\$4,855,771
JEMEZ VALLEY*	\$1,315,014	\$986,261	\$10,876	\$997,136	\$5,377,565
LAKE ARTHUR	\$0	\$0	\$448	\$448	\$2,450,859
LAS CRUCES*	\$92,670	\$69,503	\$368,296	\$437,798	\$172,591,992
LAS VEGAS CITY	\$0	\$0	\$197,500	\$197,500	\$17,072,889
LOGAN	\$0	\$0	\$0	\$0	\$2,544,622
LORDSBURG	\$0	\$0	\$60,920	\$60,920	\$7,293,883
LOS ALAMOS	\$498,322	\$373,741	\$8,005,540	\$8,379,282	\$35,330,813
LOS LUNAS*	\$149,683	\$112,262	\$188,714	\$300,977	\$62,123,103
LOVING	\$0	\$0	\$3,609	\$3,609	\$5,442,304
LOVINGTON	\$0	\$0	\$15,210	\$15,210	\$24,086,258
MAGDALENA	\$828,171	\$621,128	\$122,997	\$744,125	\$4,866,519
MAXWELL	\$93	\$70	\$6,265	\$6,335	\$1,797,723
MEDIA ARTS COLLABORATIVE (ST. CHARTER)***	\$0	\$0	\$0	\$0	\$1,156,649
MELROSE	\$0	\$0	\$0	\$0	\$2,431,329
MESA VISTA	\$0	\$0	\$28,331	\$28,331	\$4,686,249
MORA	\$0	\$0	\$134,286	\$134,286	\$5,264,797
MORIARTY	\$0	\$0	\$196,354	\$196,354	\$25,202,990
MOSQUERO	\$0	\$0	\$0	\$0	\$1,077,973
MOUNTAINAIR	\$0	\$0	\$8,694	\$8,694	\$3,712,920
NORTH VALLEY ACA. (ST. CHARTER)***	\$0	\$0	\$0	\$0	\$2,563,806
PECOS	\$75	\$56	\$51,826	\$51,882	\$7,303,926
PENASCO	\$68,780	\$51,585	\$40,002	\$91,587	\$5,668,923
POJOAQUE	\$3,053,014	\$2,289,761	\$49,651	\$2,339,411	\$15,851,463
PORTALES	\$6,843	\$5,132	\$50,268	\$55,401	\$21,010,443
QUEMADO	\$0	\$0	\$1,513,545	\$1,513,545	\$2,395,812
QUESTA*	\$0	\$0	\$47,565	\$47,565	\$5,943,033
RATON	\$2,753	\$2,065	\$31,816	\$33,881	\$10,864,049

TABLE 4

NEW MEXICO PUBLIC EDUCATION DEPARTMENT
 IMPACT AID DISPARITY FOR 2010-2011
 OPERATIONAL REVENUE FOR DISPARITY CALCULATION

A	H	I	J	K = I + J	L = D + G + K
SCHOOL DISTRICT	6/1/08 TO 5/31/09 OPER IMPACT AID	OPER IMPACT AID STATE CREDIT	2008-2009 OTHER FEDERAL REV	2008-2009 TOTAL FEDERAL REV	2008-2009 OPERATIONAL REVENUE FOR DISPARITY
RESERVE	\$0	\$0	\$1,470,574	\$1,470,574	\$2,729,024
RIO RANCHO	\$0	\$0	\$307,049	\$307,049	\$106,869,229
ROSWELL*	\$0	\$0	\$186,334	\$186,334	\$68,189,927
ROY	\$0	\$0	\$0	\$0	\$1,629,735
RUIDOSO	\$357,251	\$267,939	\$245,642	\$513,580	\$18,224,734
SAN JON	\$0	\$0	\$0	\$0	\$1,844,285
SANTA FE*	\$0	\$0	\$267,637	\$267,637	\$97,472,308
SANTA ROSA	\$0	\$0	\$6,646	\$6,646	\$6,702,243
SILVER CITY*	\$0	\$0	\$501,306	\$501,306	\$25,989,639
SOCORRO*	\$0	\$0	\$465,372	\$465,372	\$14,549,226
SPRINGER	\$0	\$0	\$5,100	\$5,100	\$2,542,078
TAOS**	\$145,280	\$108,960	\$281,611	\$390,572	\$24,505,750
TATUM	\$0	\$0	\$0	\$0	\$3,287,673
TEXICO	\$0	\$0	\$0	\$0	\$4,749,516
TRUTH OR CONS.	\$0	\$0	\$383,241	\$383,241	\$11,410,058
TUCUMCARI	\$0	\$0	\$32,315	\$32,315	\$8,824,620
TULAROSA	\$382,208	\$286,656	\$91,154	\$377,810	\$8,150,496
VAUGHN	\$0	\$0	\$0	\$0	\$1,832,827
WAGON MOUND	\$0	\$0	\$34,263	\$34,263	\$2,914,494
WEST LAS VEGAS*	\$0	\$0	\$149,136	\$149,136	\$15,995,504
ZUNI	\$6,236,908	\$4,677,681	\$116,858	\$4,794,539	\$12,301,189
STATEWIDE	\$90,110,333	\$67,582,750	\$21,656,799	\$89,239,549	\$2,468,335,698

NEW MEXICO PUBLIC EDUCATION DEPARTMENT

TABLE 5 NARRATIVE

PROPORTIONALITY OF LOCAL PROPERTY TAX REVENUE

<u>COLUMN</u>	<u>DESCRIPTION</u>
A	SCHOOL DISTRICT – Lists the local educational agencies (LEAs) in New Mexico, including authorized State Charters.
B	2008-2009 LOCAL PROPERTY TAX – Shows the actual receipts for the half-mill property tax levy that is for operational purposes. The levy is imposed on residential and non-residential property and production, and equipment used for production, of copper, oil and gas.
C	LOCAL PROPERTY TAX FOR STATE CREDIT – Shows the property tax receipts that are considered as “credits” when calculating state aid funding.
D	PROPORTION FOR STATE AID – Shows the proportion of local property tax receipts that are considered in the calculation of state aid. It is the product of Column C divided by Column B.

TABLE 5

NEW MEXICO PUBLIC EDUCATION DEPARTMENT
IMPACT AID DISPARITY FOR 2010-2011
PROPORTIONALITY OF LOCAL PROPERTY TAX REVENUE

A	B	C	D = C / B
SCHOOL DISTRICT	2008-2009 LOCAL PROPERTY TAX	LOCAL PROPERTY TAX FOR STATE CREDIT	PROPORTION FOR STATE AID
ALAMOGORDO	\$226,634	\$169,976	75%
ALBUQUERQUE**	\$4,303,735	\$3,227,801	75%
ANIMAS	\$14,689	\$11,017	75%
ARTESIA	\$736,664	\$552,498	75%
AZTEC*	\$614,190	\$460,642	75%
BELEN	\$141,517	\$106,137	75%
BERNALILLO*	\$115,883	\$86,912	75%
BLOOMFIELD	\$525,509	\$394,132	75%
CAPITAN	\$77,575	\$58,181	75%
CARLSBAD*	\$723,725	\$542,794	75%
CARRIZOZO	\$15,899	\$11,924	75%
CENTRAL	\$334,435	\$250,826	75%
CHAMA	\$33,452	\$25,089	75%
CIMARRON*	\$163,206	\$122,404	75%
CLAYTON	\$56,858	\$42,644	75%
CLOUDCROFT	\$38,137	\$28,603	75%
CLOVIS	\$260,897	\$195,673	75%
COBRE	\$66,822	\$50,117	75%
CORONA	\$17,205	\$12,904	75%
COTTONWOOD CLASSICAL (ST. CHARTER)***	\$0	\$0	#DIV/0!
CUBA	\$24,826	\$18,620	75%
DEMING*	\$217,616	\$163,212	75%
DES MOINES	\$10,487	\$7,865	75%
DEXTER	\$27,643	\$20,733	75%
DORA	\$16,113	\$12,084	75%
DULCE	\$544,834	\$408,625	75%
ELIDA	\$10,441	\$7,831	75%
ESPANOLA*	\$75,952	\$56,964	75%
ESTANCIA	\$37,880	\$28,410	75%
EUNICE	\$381,377	\$286,033	75%
FARMINGTON	\$566,302	\$424,727	75%
FLOYD	\$6,764	\$5,073	75%
FT. SUMNER	\$23,566	\$17,674	75%
GADSDEN*	\$275,920	\$206,940	75%
GALLUP-McKINLEY*	\$282,572	\$211,929	75%
GRADY	\$4,071	\$3,053	75%
GRANTS-CIBOLA	\$104,456	\$78,342	75%
HAGERMAN	\$12,628	\$9,471	75%
HATCH	\$23,281	\$17,461	75%
HOBBS	\$593,556	\$445,167	75%
HONDO VALLEY	\$12,280	\$9,210	75%
HORIZON ACA. WEST (ST. CHARTER)***	\$0	\$0	#DIV/0!
HOUSE	\$4,174	\$3,131	75%
JAL	\$131,082	\$98,312	75%
JEMEZ MOUNTAIN*	\$199,040	\$149,280	75%
JEMEZ VALLEY*	\$24,071	\$18,053	75%
LAKE ARTHUR	\$21,963	\$16,472	75%
LAS CRUCES*	\$947,238	\$710,428	75%
LAS VEGAS CITY	\$82,859	\$62,145	75%
LOGAN	\$19,095	\$14,321	75%
LORDSBURG	\$55,339	\$41,504	75%
LOS ALAMOS	\$211,485	\$158,614	75%
LOS LUNAS*	\$157,309	\$117,982	75%
LOVING	\$88,018	\$66,014	75%
LOVINGTON	\$405,598	\$304,198	75%
MAGDALENA	\$7,036	\$5,277	75%
MAXWELL	\$4,819	\$3,615	75%
MEDIA ARTS COLLABORATIVE (ST. CHARTER)***	\$0	\$0	#DIV/0!
MELROSE	\$10,043	\$7,532	75%
MESA VISTA	\$13,015	\$9,761	75%
MORA	\$3,389	\$2,542	75%
MORIARTY	\$169,838	\$127,379	75%
MOSQUERO	\$19,279	\$14,459	75%
MOUNTAINAIR	\$21,855	\$16,391	75%
NORTH VALLEY ACA. (ST. CHARTER)***	\$0	\$0	#DIV/0!
PECOS	\$11,691	\$8,768	75%
PENASCO	\$7,826	\$5,869	75%
POJOAQUE	\$33,856	\$25,392	75%
PORTALES	\$77,306	\$57,980	75%
QUEMADO	\$29,245	\$21,933	75%
QUESTA*	\$71,676	\$53,757	75%
RATON	\$49,458	\$37,093	75%

TABLE 5

NEW MEXICO PUBLIC EDUCATION DEPARTMENT
IMPACT AID DISPARITY FOR 2010-2011
PROPORTIONALITY OF LOCAL PROPERTY TAX REVENUE

A	B	C	D = C / B
SCHOOL DISTRICT	2008-2009 LOCAL PROPERTY TAX	LOCAL PROPERTY TAX FOR STATE CREDIT	PROPORTION FOR STATE AID
RESERVE	\$18,731	\$14,048	75%
RIO RANCHO	\$403,367	\$302,525	75%
ROSWELL*	\$341,963	\$256,472	75%
ROY	\$3,393	\$2,545	75%
RUIDOSO	\$169,715	\$127,286	75%
SAN JON	\$6,054	\$4,541	75%
SANTA FE*	\$972,780	\$729,585	75%
SANTA ROSA	\$32,843	\$24,632	75%
SILVER CITY*	\$134,720	\$101,040	75%
SOCORRO*	\$102,333	\$76,750	75%
SPRINGER	\$10,028	\$7,521	75%
TAOS**	\$133,492	\$100,119	75%
TATUM	\$82,529	\$61,896	75%
TEXICO	\$28,339	\$21,254	75%
TRUTH OR CONS.	\$114,937	\$86,203	75%
TUCUMCARI	\$31,094	\$23,320	75%
TULAROSA	\$26,528	\$19,896	75%
VAUGHN	\$19,774	\$14,830	75%
WAGON MOUND	\$6,924	\$5,193	75%
WEST LAS VEGAS*	\$38,217	\$28,663	75%
ZUNI	\$1,311	\$983	75%
STATEWIDE	\$17,276,271	\$12,957,203	75%