

**State of New Mexico**  
**Public School Operating Budget**  
**Expenditure Detail with Job Class**

**Budget Name: Mosaic Academy Charter 2015-2016**

FD	FN	OBJ	JOB	Description	Estimated Amt	Estimated FTE	Projected Amt	Projected FTE
				Expenditure				
				Operational				
11000				Instruction				
11000	1000			Instruction				
11000	1000	51100	1411	Salaries Expense: Teachers-Grades 1-12	455,679	9.92	458,226	9.92
11000	1000	51100	1412	Salaries Expense: Teachers- Special Education	83,581	2.08	92,028	2.08
11000	1000	51100	1610	Salaries Expense: Substitutes Professional Development	1,274	0.00	1,000	0.00
11000	1000	51100	1611	Salaries Expense: Substitutes-Sick Leave	4,894	0.00	7,000	0.00
11000	1000	51100	1711	Salaries Expense: Instructional Assistants-Grades 1-12	15,387	1.00	15,388	1.00
11000	1000	51100	1712	Salaries Expense: Instructional Assistants-Special Education	29,727	2.00	28,729	2.00
11000	1000	52111	0000	Educational Retirement	80,401	0.00	82,618	0.00
11000	1000	52112	0000	ERA - Retiree Health	11,569	0.00	11,888	0.00
11000	1000	52210	0000	FICA Payments	25,260	0.00	37,348	0.00
11000	1000	52220	0000	Medicare Payments	7,787	0.00	8,735	0.00
11000	1000	52311	0000	Health and Medical Premiums	73,259	0.00	96,142	0.00
11000	1000	52312	0000	Life	424	0.00	425	0.00
11000	1000	52313	0000	Dental	4,306	0.00	4,863	0.00
11000	1000	52314	0000	Vision	872	0.00	981	0.00
11000	1000	52315	0000	Disability	254	0.00	267	0.00
11000	1000	52500	0000	Unemployment Compensation	2,268	0.00	2,268	0.00
11000	1000	52710	0000	Workers Compensation Premium	8,141	0.00	9,343	0.00
11000	1000	52720	0000	Workers Compensation Employer's Fee	289	0.00	465	0.00
11000	1000	53330	0000	Professional Development	4,605	0.00	4,400	0.00
11000	1000	55817	0000	Student Travel	3,874	0.00	3,000	0.00
11000	1000	55915	0000	Other Contract Services	0	0.00	800	0.00
11000	1000	56118	0000	General Supplies and Materials	9,984	0.00	11,700	0.00
11000	1000	57332	0000	Supply Assets (\$5,000 or less)	354	0.00	500	0.00
<b>11000</b>	<b>1000</b>			<b>Total: Instruction</b>	<b>824,189</b>	<b>15.00</b>	<b>878,114</b>	<b>15.00</b>
11000	2000			Support Services				
11000	2100			Support Services-Students				
11000	2100	51100	1214	Salaries Expense: Guidance Counselors/Social Workers	1,986	0.05	2,000	0.05
11000	2100	52210	0000	FICA Payments	135	0.00	124	0.00
11000	2100	52220	0000	Medicare Payments	32	0.00	29	0.00
11000	2100	52500	0000	Unemployment Compensation	8	0.00	10	0.00
11000	2100	52710	0000	Workers Compensation Premium	31	0.00	31	0.00
11000	2100	52720	0000	Workers Compensation Employer's Fee	10	0.00	10	0.00
11000	2100	53211	0000	Diagnosticians - Contracted	6,088	0.00	5,500	0.00
11000	2100	53212	0000	Speech Therapists - Contracted	50,482	0.00	51,000	0.00
11000	2100	55914	0000	Contracts - Interagency	14,205	0.00	14,300	0.00
11000	2100	56118	0000	General Supplies and Materials	811	0.00	1,200	0.00
11000	2100	57332	0000	Supply Assets (\$5,000 or less)	0	0.00	12,000	0.00
<b>11000</b>	<b>2100</b>			<b>Total: Support Services-Students</b>	<b>73,788</b>	<b>0.05</b>	<b>86,204</b>	<b>0.05</b>
11000	2200			Support Services-Instruction				
11000	2200	51100	1212	Salaries Expense: Library/Media Specialists	5,700	0.09	6,100	0.09
11000	2200	52210	0000	FICA Payments	354	0.00	379	0.00
11000	2200	52220	0000	Medicare Payments	84	0.00	89	0.00
11000	2200	52500	0000	Unemployment Compensation	27	0.00	27	0.00
11000	2200	52710	0000	Workers Compensation Premium	87	0.00	87	0.00
11000	2200	52720	0000	Workers Compensation Employer's Fee	16	0.00	18	0.00
11000	2200	56118	0000	General Supplies and Materials	6,307	0.00	6,500	0.00
11000	2200	57332	0000	Supply Assets (\$5,000 or less)	0	0.00	12,000	0.00
<b>11000</b>	<b>2200</b>			<b>Total: Support Services-Instruction</b>	<b>12,575</b>	<b>0.09</b>	<b>25,200</b>	<b>0.09</b>
11000	2300			Support Services-General Administration				
11000	2300	53411	0000	Auditing	8,667	0.00	9,000	0.00
11000	2300	53413	0000	Legal	2,000	0.00	2,000	0.00
11000	2300	55400	0000	Advertising	0	0.00	175	0.00
11000	2300	55811	0000	Board Travel	644	0.00	1,200	0.00
11000	2300	55812	0000	Board Training	875	0.00	1,200	0.00
11000	2300	57332	0000	Supply Assets (\$5,000 or less)	0	0.00	12,000	0.00

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FD	FN	OBJ	JOB Description	Estimated Amt	Estimated FTE	Projected Amt	Projected FTE
<b>11000</b>	<b>2300</b>		<b>Total: Support Services-General Administration</b>	<b>12,186</b>	<b>0.00</b>	<b>25,575</b>	<b>0.00</b>
11000	2400		Support Services-School Administration				
11000	2400	51100	1112 Salaries Expense: Principals	80,000	1.00	80,000	1.00
11000	2400	51100	1211 Salaries Expense: Coordinator/Subject Matter Specialist	35,653	0.50	35,653	0.50
11000	2400	51100	1217 Salaries Expense: Secretarial/Clerical/Technical Assistants	39,057	1.50	39,059	1.50
11000	2400	51300	1211 Additional Compensation: Coordinator/Subject Matter Specialist	2,724	0.00	0	0.00
11000	2400	52111	0000 Educational Retirement	21,884	0.00	21,505	0.00
11000	2400	52112	0000 ERA - Retiree Health	3,149	0.00	3,095	0.00
11000	2400	52210	0000 FICA Payments	6,019	0.00	9,593	0.00
11000	2400	52220	0000 Medicare Payments	2,012	0.00	2,244	0.00
11000	2400	52311	0000 Health and Medical Premiums	20,572	0.00	23,067	0.00
11000	2400	52312	0000 Life	82	0.00	85	0.00
11000	2400	52313	0000 Dental	1,180	0.00	1,272	0.00
11000	2400	52314	0000 Vision	160	0.00	227	0.00
11000	2400	52500	0000 Unemployment Compensation	451	0.00	451	0.00
11000	2400	52710	0000 Workers Compensation Premium	1,987	0.00	1,987	0.00
11000	2400	52720	0000 Workers Compensation Employer's Fee	54	0.00	54	0.00
11000	2400	53330	0000 Professional Development	3,539	0.00	4,000	0.00
11000	2400	53711	0000 Other Charges	2,537	0.00	3,000	0.00
11000	2400	54620	0000 Rental - Equipment and Vehicles	6,104	0.00	6,400	0.00
11000	2400	56118	0000 General Supplies and Materials	4,470	0.00	4,500	0.00
11000	2400	57332	0000 Supply Assets (\$5,000 or less)	7,474	0.00	30,500	0.00
<b>11000</b>	<b>2400</b>		<b>Total: Support Services-School Administration</b>	<b>239,108</b>	<b>3.00</b>	<b>266,692</b>	<b>3.00</b>
11000	2500		Central Services				
11000	2500	51100	1511 Salaries Expense: Data Processing	23,523	0.50	23,524	0.50
11000	2500	52111	0000 Educational Retirement	3,270	0.00	3,270	0.00
11000	2500	52112	0000 ERA - Retiree Health	471	0.00	471	0.00
11000	2500	52210	0000 FICA Payments	1,459	0.00	1,459	0.00
11000	2500	52220	0000 Medicare Payments	342	0.00	342	0.00
11000	2500	52312	0000 Life	15	0.00	15	0.00
11000	2500	52500	0000 Unemployment Compensation	79	0.00	79	0.00
11000	2500	52710	0000 Workers Compensation Premium	330	0.00	330	0.00
11000	2500	52720	0000 Workers Compensation Employer's Fee	9	0.00	9	0.00
11000	2500	55400	0000 Advertising	57	0.00	300	0.00
11000	2500	55915	0000 Other Contract Services	42,741	0.00	43,000	0.00
11000	2500	56113	0000 Software	139	0.00	500	0.00
11000	2500	56118	0000 General Supplies and Materials	88	0.00	350	0.00
11000	2500	57332	0000 Supply Assets (\$5,000 or less)	0	0.00	12,000	0.00
<b>11000</b>	<b>2500</b>		<b>Total: Central Services</b>	<b>72,523</b>	<b>0.50</b>	<b>85,649</b>	<b>0.50</b>
11000	2600		Operation & Maintenance of Plant				
11000	2600	54311	0000 Maintenance & Repair - Furniture/Fixtures/Equipment	390	0.00	500	0.00
11000	2600	54312	0000 Maintenance & Repair - Buildings and Grounds	45,863	0.00	45,900	0.00
11000	2600	54411	0000 Electricity	21,000	0.00	21,000	0.00
11000	2600	54415	0000 Water/Sewage	5,966	0.00	5,000	0.00
11000	2600	54416	0000 Communication Services	5,718	0.00	7,000	0.00
11000	2600	54610	0000 Rental - Land and Buildings	27,000	0.00	116,000	0.00
11000	2600	54620	0000 Rental - Equipment and Vehicles	2,997	0.00	5,200	0.00
11000	2600	55200	0000 Property/Liability Insurance	12,567	0.00	13,748	0.00
11000	2600	56118	0000 General Supplies and Materials	6,948	0.00	7,000	0.00
11000	2600	57332	0000 Supply Assets (\$5,000 or less)	0	0.00	5,444	0.00
<b>11000</b>	<b>2600</b>		<b>Total: Operation &amp; Maintenance of Plant</b>	<b>128,449</b>	<b>0.00</b>	<b>226,792</b>	<b>0.00</b>
11000	2700		Student Transportation				
11000	2700	55914	0000 Contracts - Interagency	2,000	0.00	1,000	0.00
<b>11000</b>	<b>2700</b>		<b>Total: Student Transportation</b>	<b>2,000</b>	<b>0.00</b>	<b>1,000</b>	<b>0.00</b>
11000	2900		Other Support Services				
11000	2900	58213	0000 Emergency Reserve	0	0.00	15,000	0.00
<b>11000</b>	<b>2900</b>		<b>Total: Other Support Services</b>	<b>0</b>	<b>0.00</b>	<b>15,000</b>	<b>0.00</b>
<b>11000</b>	<b>2000</b>		<b>Total: Support Services</b>	<b>540,629</b>	<b>3.64</b>	<b>732,112</b>	<b>3.64</b>

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FD	FN	OBJ	JOB	Description	Estimated Amt	Estimated FTE	Projected Amt	Projected FTE
11000	3000			Operation of Non-Instructional Services				
11000	3100			Food Services Operations				
11000	3100	55914	0000	Contracts - Interagency	5,000	0.00	5,000	0.00
<b>11000</b>	<b>3100</b>			<b>Total: Food Services Operations</b>	<b>5,000</b>	<b>0.00</b>	<b>5,000</b>	<b>0.00</b>
<b>11000</b>	<b>3000</b>			<b>Total: Operation of Non-Instructional Services</b>	<b>5,000</b>	<b>0.00</b>	<b>5,000</b>	<b>0.00</b>
<b>11000</b>				<b>Total: Operational</b>	<b>1,369,818</b>	<b>18.64</b>	<b>1,615,226</b>	<b>18.64</b>
14000				Total Instructional Materials Sub-Fund				
14000	1000			Instruction				
14000	1000	56107	0000	Instructional Materials Credit - 50% Textbooks	3,189	0.00	1,916	0.00
14000	1000	56108	0000	Instructional Materials Credit - 25% of 56111	3,905	0.00	0	0.00
14000	1000	56111	0000	Instructional Materials Cash - 50% Textbooks	1,973	0.00	27,959	0.00
14000	1000	56113	0000	Software	2,029	0.00	0	0.00
<b>14000</b>	<b>1000</b>			<b>Total: Instruction</b>	<b>11,096</b>	<b>0.00</b>	<b>29,875</b>	<b>0.00</b>
<b>14000</b>				<b>Total: Total Instructional Materials Sub-Fund</b>	<b>11,096</b>	<b>0.00</b>	<b>29,875</b>	<b>0.00</b>
24000				Federal Flow-through Grants				
24106				Entitlement IDEA-B				
24106	1000			Instruction				
24106	1000	51100	1712	Salaries Expense: Instructional Assistants-Special Education	39,862	2.50	39,865	2.50
24106	1000	52111	0000	Educational Retirement	6,129	0.00	5,542	0.00
24106	1000	52112	0000	ERA - Retiree Health	882	0.00	798	0.00
24106	1000	52210	0000	FICA Payments	2,239	0.00	2,472	0.00
24106	1000	52220	0000	Medicare Payments	630	0.00	579	0.00
24106	1000	52311	0000	Health and Medical Premiums	421	0.00	0	0.00
24106	1000	52312	0000	Life	77	0.00	85	0.00
24106	1000	52313	0000	Dental	11	0.00	0	0.00
24106	1000	52500	0000	Unemployment Compensation	238	0.00	132	0.00
24106	1000	52710	0000	Workers Compensation Premium	717	0.00	587	0.00
24106	1000	52720	0000	Workers Compensation Employer's Fee	45	0.00	43	0.00
24106	1000	56118	0000	General Supplies and Materials	1,024	0.00	4,119	0.00
24106	1000	57332	0000	Supply Assets (\$5,000 or less)	0	0.00	1,000	0.00
<b>24106</b>	<b>1000</b>			<b>Total: Instruction</b>	<b>52,275</b>	<b>2.50</b>	<b>55,222</b>	<b>2.50</b>
24106	2000			Support Services				
24106	2100			Support Services-Students				
24106	2100	51300	1211	Additional Compensation: Coordinator/Subject Matter Specialist	600	0.00	0	0.00
24106	2100	52111	0000	Educational Retirement	84	0.00	0	0.00
24106	2100	52112	0000	ERA - Retiree Health	12	0.00	0	0.00
24106	2100	52210	0000	FICA Payments	34	0.00	0	0.00
24106	2100	52220	0000	Medicare Payments	8	0.00	0	0.00
24106	2100	52500	0000	Unemployment Compensation	2	0.00	0	0.00
24106	2100	52710	0000	Workers Compensation Premium	9	0.00	0	0.00
<b>24106</b>	<b>2100</b>			<b>Total: Support Services-Students</b>	<b>749</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
24106	2300			Support Services-General Administration				
24106	2300	53713	0000	Indirect Costs - Program Administration	0	0.00	2,486	0.00
<b>24106</b>	<b>2300</b>			<b>Total: Support Services-General Administration</b>	<b>0</b>	<b>0.00</b>	<b>2,486</b>	<b>0.00</b>
<b>24106</b>	<b>2000</b>			<b>Total: Support Services</b>	<b>749</b>	<b>0.00</b>	<b>2,486</b>	<b>0.00</b>
<b>24106</b>				<b>Total: Entitlement IDEA-B</b>	<b>53,024</b>	<b>2.50</b>	<b>57,708</b>	<b>2.50</b>
<b>24000</b>				<b>Total: Federal Flow-through Grants</b>	<b>53,024</b>	<b>2.50</b>	<b>57,708</b>	<b>2.50</b>
27000				State Flow-through Grants				
27107				2012 GOBond Student Library SB-66				
27107	2000			Support Services				
27107	2200			Support Services-Instruction				
27107	2200	56114	0000	Library And Audio-Visual	0	0.00	6,705	0.00
<b>27107</b>	<b>2200</b>			<b>Total: Support Services-Instruction</b>	<b>0</b>	<b>0.00</b>	<b>6,705</b>	<b>0.00</b>
<b>27107</b>	<b>2000</b>			<b>Total: Support Services</b>	<b>0</b>	<b>0.00</b>	<b>6,705</b>	<b>0.00</b>
<b>27107</b>				<b>Total: 2012 GOBond Student Library SB-66</b>	<b>0</b>	<b>0.00</b>	<b>6,705</b>	<b>0.00</b>
27114				New Mexico Reads to Lead K-3				
27114	1000			Instruction				
27114	1000	51100	1411	Salaries Expense: Teachers-Grades 1-12	29,002	0.48	28,935	0.48

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27114	1000	52111	0000	Educational Retirement	4,031	0.00	4,022	0.00
27114	1000	52112	0000	ERA - Retiree Health	580	0.00	579	0.00
27114	1000	52210	0000	FICA Payments	1,798	0.00	1,794	0.00
27114	1000	52220	0000	Medicare Payments	421	0.00	420	0.00
27114	1000	52312	0000	Life	28	0.00	28	0.00
27114	1000	52500	0000	Unemployment Compensation	87	0.00	88	0.00
27114	1000	52710	0000	Workers Compensation Premium	393	0.00	393	0.00
27114	1000	52720	0000	Workers Compensation Employer's Fee	13	0.00	13	0.00
27114	1000	53330	0000	Professional Development	0	0.00	900	0.00
27114	1000	56113	0000	Software	220	0.00	3,000	0.00
27114	1000	56118	0000	General Supplies and Materials	3,987	0.00	5,028	0.00
27114	1000	57331	0000	Fixed Assets (more than \$5,000)	3,779	0.00	0	0.00
<b>27114</b>	<b>1000</b>			<b>Total: Instruction</b>	<b>44,339</b>	<b>0.48</b>	<b>45,200</b>	<b>0.48</b>
27114	2000			Support Services				
27114	2200			Support Services-Instruction				
27114	2200	51100	1211	Salaries Expense: Coordinator/Subject Matter Specialist	3,538	0.20	4,442	0.20
27114	2200	51300	1211	Additional Compensation: Coordinator/Subject Matter Specialist	900	0.00	0	0.00
27114	2200	52210	0000	FICA Payments	275	0.00	275	0.00
27114	2200	52220	0000	Medicare Payments	64	0.00	64	0.00
27114	2200	52500	0000	Unemployment Compensation	19	0.00	19	0.00
<b>27114</b>	<b>2200</b>			<b>Total: Support Services-Instruction</b>	<b>4,796</b>	<b>0.20</b>	<b>4,800</b>	<b>0.20</b>
<b>27114</b>	<b>2000</b>			<b>Total: Support Services</b>	<b>4,796</b>	<b>0.20</b>	<b>4,800</b>	<b>0.20</b>
<b>27114</b>				<b>Total: New Mexico Reads to Lead K-3</b>	<b>49,135</b>	<b>0.68</b>	<b>50,000</b>	<b>0.68</b>
27115				Robot Systems for Math Competitions (STB) HB-191				
27115	1000			Instruction				
27115	1000	56118	0000	General Supplies and Materials	3,512	0.00	0	0.00
27115	1000	57332	0000	Supply Assets (\$5,000 or less)	7,000	0.00	0	0.00
<b>27115</b>	<b>1000</b>			<b>Total: Instruction</b>	<b>10,512</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>27115</b>				<b>Total: Robot Systems for Math Competitions (STB) HB-191</b>	<b>10,512</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>27000</b>				<b>Total: State Flow-through Grants</b>	<b>59,647</b>	<b>0.68</b>	<b>56,705</b>	<b>0.68</b>
31200				Public School Capital Outlay				
31200	4000			Capital Outlay				
31200	4000	54610	0000	Rental - Land and Buildings	107,700	0.00	0	0.00
<b>31200</b>	<b>4000</b>			<b>Total: Capital Outlay</b>	<b>107,700</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>31200</b>				<b>Total: Public School Capital Outlay</b>	<b>107,700</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
31700				Capital Improvements SB-9				
31700	2000			Support Services				
31700	2300			Support Services-General Administration				
31700	2300	53712	0000	County Tax Collection Costs	382	0.00	582	0.00
<b>31700</b>	<b>2300</b>			<b>Total: Support Services-General Administration</b>	<b>382</b>	<b>0.00</b>	<b>582</b>	<b>0.00</b>
<b>31700</b>	<b>2000</b>			<b>Total: Support Services</b>	<b>382</b>	<b>0.00</b>	<b>582</b>	<b>0.00</b>
31700	4000			Capital Outlay				
31700	4000	54315	0000	Maintenance & Repair - Bldgs/Grnds/Equipment (SB-9)	12,767	0.00	12,000	0.00
31700	4000	54640	0000	Rental - Lease To Purchase	1,347	0.00	0	0.00
31700	4000	57200	0000	Buildings Purchase	0	0.00	57,752	0.00
31700	4000	57332	0000	Supply Assets (\$5,000 or less)	16,747	0.00	5,000	0.00
<b>31700</b>	<b>4000</b>			<b>Total: Capital Outlay</b>	<b>30,861</b>	<b>0.00</b>	<b>74,752</b>	<b>0.00</b>
<b>31700</b>				<b>Total: Capital Improvements SB-9</b>	<b>31,243</b>	<b>0.00</b>	<b>75,334</b>	<b>0.00</b>
				Total: Expenditure	1,632,528	21.82	1,834,848	21.82