

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

**Budget Name: Mosaic Academy Charter 2017-2018**

FD	FN	OBJ	JOB Description	Estimated Amt	Estimated FTE	Projected Amt	Projected FTE
			Expenditure				
			Operational				
11000			Instruction				
11000	1000						
11000	1000	51100	1411 Salaries Expense: Teachers-Grades 1-12	434,786	9.55	489,775	9.55
11000	1000	51100	1412 Salaries Expense: Teachers- Special Education	96,263	2.10	99,329	2.10
11000	1000	51100	1610 Salaries Expense: Substitutes Professional Development	1,303	0.00	1,303	0.00
11000	1000	51100	1611 Salaries Expense: Substitutes-Sick Leave	9,378	0.00	9,378	0.00
11000	1000	51100	1612 Salaries Expense: Substitutes-Other Leave	55	0.00	110	0.00
11000	1000	51100	1712 Salaries Expense: Instructional Assistants-Special Education	44,202	2.75	44,205	2.75
11000	1000	51300	1411 Additional Compensation: Teachers-Grades 1-12	2,300	0.00	0	0.00
11000	1000	51300	1621 Additional Compensation: Summer School/After School	5,562	0.00	0	0.00
11000	1000	52111	0000 Educational Retirement	80,897	0.00	88,030	0.00
11000	1000	52112	0000 ERA - Retiree Health	11,640	0.00	12,667	0.00
11000	1000	52210	0000 FICA Payments	26,942	0.00	39,935	0.00
11000	1000	52220	0000 Medicare Payments	7,880	0.00	9,340	0.00
11000	1000	52311	0000 Health and Medical Premiums	70,851	0.00	76,592	0.00
11000	1000	52312	0000 Life	417	0.00	419	0.00
11000	1000	52313	0000 Dental	3,280	0.00	3,378	0.00
11000	1000	52314	0000 Vision	731	0.00	793	0.00
11000	1000	52315	0000 Disability	294	0.00	297	0.00
11000	1000	52500	0000 Unemployment Compensation	1,258	0.00	2,126	0.00
11000	1000	52710	0000 Workers Compensation Premium	9,737	0.00	9,791	0.00
11000	1000	52720	0000 Workers Compensation Employer's Fee	372	0.00	400	0.00
11000	1000	53330	0000 Professional Development	1,886	0.00	886	0.00
11000	1000	54620	0000 Rental - Equipment and Vehicles	6,142	0.00	6,142	0.00
11000	1000	55817	0000 Student Travel	1,935	0.00	1,935	0.00
11000	1000	56113	0000 Software	2,000	0.00	0	0.00
11000	1000	56118	0000 General Supplies and Materials	11,000	0.00	7,400	0.00
11000	1000	57332	0000 Supply Assets (\$5,000 or less)	0	0.00	5,000	0.00
<b>11000</b>	<b>1000</b>		<b>Total: Instruction</b>	<b>831,111</b>	<b>14.40</b>	<b>909,231</b>	<b>14.40</b>
11000	2000		Support Services				
11000	2100		Support Services-Students				
11000	2100	51100	1214 Salaries Expense: Guidance Counselors/Social Workers	0	0.00	382	0.01
11000	2100	52111	0000 Educational Retirement	0	0.00	54	0.00
11000	2100	52112	0000 ERA - Retiree Health	0	0.00	8	0.00
11000	2100	52210	0000 FICA Payments	0	0.00	24	0.00
11000	2100	52220	0000 Medicare Payments	0	0.00	6	0.00
11000	2100	52500	0000 Unemployment Compensation	0	0.00	2	0.00
11000	2100	52710	0000 Workers Compensation Premium	32	0.00	6	0.00
11000	2100	52720	0000 Workers Compensation Employer's Fee	0	0.00	18	0.00
11000	2100	53211	0000 Diagnosticians - Contracted	7,979	0.00	7,979	0.00
11000	2100	53212	0000 Speech Therapists - Contracted	54,589	0.00	54,589	0.00
11000	2100	53215	0000 Psychologists/Counselors - Contracted	10,808	0.00	10,808	0.00
11000	2100	55914	0000 Contracts - Interagency	10,004	0.00	10,004	0.00
11000	2100	56118	0000 General Supplies and Materials	929	0.00	929	0.00
11000	2100	57332	0000 Supply Assets (\$5,000 or less)	0	0.00	2,000	0.00
<b>11000</b>	<b>2100</b>		<b>Total: Support Services-Students</b>	<b>84,341</b>	<b>0.00</b>	<b>86,809</b>	<b>0.01</b>
11000	2200		Support Services-Instruction				
11000	2200	51100	1212 Salaries Expense: Library/Media Specialists	5,384	0.16	6,100	0.16
11000	2200	52210	0000 FICA Payments	334	0.00	379	0.00
11000	2200	52220	0000 Medicare Payments	79	0.00	89	0.00
11000	2200	52500	0000 Unemployment Compensation	18	0.00	21	0.00
11000	2200	52710	0000 Workers Compensation Premium	93	0.00	93	0.00
11000	2200	52720	0000 Workers Compensation Employer's Fee	15	0.00	18	0.00
11000	2200	56118	0000 General Supplies and Materials	2,980	0.00	2,980	0.00
11000	2200	57332	0000 Supply Assets (\$5,000 or less)	0	0.00	2,500	0.00
<b>11000</b>	<b>2200</b>		<b>Total: Support Services-Instruction</b>	<b>8,903</b>	<b>0.16</b>	<b>12,180</b>	<b>0.16</b>
11000	2300		Support Services-General Administration				

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11000	2300	51100	1111	Salaries Expense: Superintendent	0	0.00	55,912	0.67
11000	2300	52111	0000	Educational Retirement	0	0.00	7,772	0.00
11000	2300	52112	0000	ERA - Retiree Health	0	0.00	1,119	0.00
11000	2300	52210	0000	FICA Payments	0	0.00	3,467	0.00
11000	2300	52220	0000	Medicare Payments	0	0.00	811	0.00
11000	2300	52311	0000	Health and Medical Premiums	0	0.00	8,038	0.00
11000	2300	52312	0000	Life	0	0.00	19	0.00
11000	2300	52313	0000	Dental	0	0.00	393	0.00
11000	2300	52314	0000	Vision	0	0.00	69	0.00
11000	2300	52500	0000	Unemployment Compensation	0	0.00	185	0.00
11000	2300	52710	0000	Workers Compensation Premium	0	0.00	850	0.00
11000	2300	52720	0000	Workers Compensation Employer's Fee	0	0.00	13	0.00
11000	2300	53411	0000	Auditing	8,667	0.00	8,667	0.00
11000	2300	53413	0000	Legal	4,233	0.00	3,000	0.00
11000	2300	55400	0000	Advertising	0	0.00	233	0.00
11000	2300	55811	0000	Board Travel	673	0.00	673	0.00
11000	2300	55812	0000	Board Training	1,200	0.00	1,200	0.00
11000	2300	57332	0000	Supply Assets (\$5,000 or less)	0	0.00	2,500	0.00
<b>11000</b>	<b>2300</b>			<b>Total: Support Services-General Administration</b>	<b>14,773</b>	<b>0.00</b>	<b>94,921</b>	<b>0.67</b>
11000	2400			Support Services-School Administration				
11000	2400	51100	1112	Salaries Expense: Principals	73,703	1.00	0	0.00
11000	2400	51100	1211	Salaries Expense: Coordinator/Subject Matter Specialist	36,010	0.50	53,802	0.71
11000	2400	51100	1217	Salaries Expense: Secretarial/Clerical/Technical Assistants	39,840	1.50	39,841	1.50
11000	2400	52111	0000	Educational Retirement	20,788	0.00	13,017	0.00
11000	2400	52112	0000	ERA - Retiree Health	2,992	0.00	1,873	0.00
11000	2400	52210	0000	FICA Payments	5,360	0.00	5,806	0.00
11000	2400	52220	0000	Medicare Payments	1,866	0.00	1,358	0.00
11000	2400	52311	0000	Health and Medical Premiums	23,773	0.00	16,878	0.00
11000	2400	52312	0000	Life	84	0.00	65	0.00
11000	2400	52313	0000	Dental	1,169	0.00	761	0.00
11000	2400	52314	0000	Vision	214	0.00	147	0.00
11000	2400	52500	0000	Unemployment Compensation	227	0.00	310	0.00
11000	2400	52710	0000	Workers Compensation Premium	2,440	0.00	1,424	0.00
11000	2400	52720	0000	Workers Compensation Employer's Fee	52	0.00	39	0.00
11000	2400	53330	0000	Professional Development	3,788	0.00	2,288	0.00
11000	2400	53711	0000	Other Charges	4,150	0.00	0	0.00
11000	2400	56118	0000	General Supplies and Materials	3,897	0.00	2,097	0.00
11000	2400	57331	0000	Fixed Assets (more than \$5,000)	8,226	0.00	0	0.00
11000	2400	57332	0000	Supply Assets (\$5,000 or less)	1,042	0.00	3,542	0.00
<b>11000</b>	<b>2400</b>			<b>Total: Support Services-School Administration</b>	<b>229,621</b>	<b>3.00</b>	<b>143,248</b>	<b>2.21</b>
11000	2500			Central Services				
11000	2500	52710	0000	Workers Compensation Premium	365	0.00	0	0.00
11000	2500	55400	0000	Advertising	100	0.00	100	0.00
11000	2500	55914	0000	Contracts - Interagency	5,012	0.00	5,012	0.00
11000	2500	55915	0000	Other Contract Services	59,919	0.00	59,919	0.00
11000	2500	56113	0000	Software	2,525	0.00	2,525	0.00
11000	2500	56118	0000	General Supplies and Materials	246	0.00	246	0.00
11000	2500	57332	0000	Supply Assets (\$5,000 or less)	0	0.00	2,500	0.00
<b>11000</b>	<b>2500</b>			<b>Total: Central Services</b>	<b>68,167</b>	<b>0.00</b>	<b>70,302</b>	<b>0.00</b>
11000	2600			Operation & Maintenance of Plant				
11000	2600	54311	0000	Maintenance & Repair - Furniture/Fixtures/Equipment	13,164	0.00	7,022	0.00
11000	2600	54312	0000	Maintenance & Repair - Buildings and Grounds	49,394	0.00	36,785	0.00
11000	2600	54411	0000	Electricity	22,800	0.00	17,800	0.00
11000	2600	54415	0000	Water/Sewage	6,857	0.00	6,857	0.00
11000	2600	54416	0000	Communication Services	13,705	0.00	13,705	0.00
11000	2600	54610	0000	Rental - Land and Buildings	50,000	0.00	118,260	0.00
11000	2600	54620	0000	Rental - Equipment and Vehicles	4,849	0.00	4,849	0.00
11000	2600	55200	0000	Property/Liability Insurance	16,817	0.00	15,124	0.00

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11000	2600	56118	0000	General Supplies and Materials	3,216	0.00	3,216	0.00
11000	2600	57332	0000	Supply Assets (\$5,000 or less)	0	0.00	12,006	0.00
<b>11000</b>	<b>2600</b>			<b>Total: Operation &amp; Maintenance of Plant</b>	<b>180,802</b>	<b>0.00</b>	<b>235,624</b>	<b>0.00</b>
11000	2700			Student Transportation				
11000	2700	55914	0000	Contracts - Interagency	400	0.00	400	0.00
<b>11000</b>	<b>2700</b>			<b>Total: Student Transportation</b>	<b>400</b>	<b>0.00</b>	<b>400</b>	<b>0.00</b>
<b>11000</b>	<b>2000</b>			<b>Total: Support Services</b>	<b>587,007</b>	<b>3.16</b>	<b>643,484</b>	<b>3.05</b>
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>1,423,118</b>	<b>17.56</b>	<b>1,557,715</b>	<b>17.45</b>
14000				Total Instructional Materials Sub-Fund				
14000	1000			Instruction				
14000	1000	56108	0000	Instructional Materials Credit - 25% of 56111	891	0.00	891	0.00
14000	1000	56111	0000	Instructional Materials Cash - 50% Textbooks	4,848	0.00	4,203	0.00
14000	1000	56113	0000	Software	5,389	0.00	0	0.00
<b>14000</b>	<b>1000</b>			<b>Total: Instruction</b>	<b>11,128</b>	<b>0.00</b>	<b>5,094</b>	<b>0.00</b>
<b>14000</b>				<b>Total: Total Instructional Materials Sub-Fund</b>	<b>11,128</b>	<b>0.00</b>	<b>5,094</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	40,416	2.75	40,418	2.75
24106	1000	52111	0000	Educational Retirement	5,618	0.00	5,619	0.00
24106	1000	52112	0000	ERA - Retiree Health	809	0.00	809	0.00
24106	1000	52210	0000	FICA Payments	2,470	0.00	2,506	0.00
24106	1000	52220	0000	Medicare Payments	578	0.00	587	0.00
24106	1000	52311	0000	Health and Medical Premiums	1,202	0.00	0	0.00
24106	1000	52312	0000	Life	81	0.00	80	0.00
24106	1000	52313	0000	Dental	290	0.00	229	0.00
24106	1000	52314	0000	Vision	180	0.00	181	0.00
24106	1000	52315	0000	Disability	23	0.00	23	0.00
24106	1000	52500	0000	Unemployment Compensation	134	0.00	134	0.00
24106	1000	52710	0000	Workers Compensation Premium	630	0.00	615	0.00
24106	1000	52720	0000	Workers Compensation Employer's Fee	48	0.00	48	0.00
24106	1000	56113	0000	Software	897	0.00	942	0.00
24106	1000	56118	0000	General Supplies and Materials	150	0.00	0	0.00
<b>24106</b>	<b>1000</b>			<b>Total: Instruction</b>	<b>53,526</b>	<b>2.75</b>	<b>52,191</b>	<b>2.75</b>
24106	2000			Support Services				
24106	2300			Support Services-General Administration				
24106	2300	53713	0000	Indirect Costs - Program Administration	1,960	0.00	0	0.00
<b>24106</b>	<b>2300</b>			<b>Total: Support Services-General Administration</b>	<b>1,960</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>24106</b>	<b>2000</b>			<b>Total: Support Services</b>	<b>1,960</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>24106</b>				<b>Total: Entitlement IDEA-B</b>	<b>55,486</b>	<b>2.75</b>	<b>52,191</b>	<b>2.75</b>
<b>24000</b>				<b>Total: Federal Flow-through Grants</b>	<b>55,486</b>	<b>2.75</b>	<b>52,191</b>	<b>2.75</b>
27000				State Flow-through Grants				
27107				2012 GOBond Student Library SB-66				
27107	2000			Support Services				
27107	2200			Support Services-Instruction				
27107	2200	56118	0000	General Supplies and Materials	742	0.00	0	0.00
<b>27107</b>	<b>2200</b>			<b>Total: Support Services-Instruction</b>	<b>742</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>27107</b>	<b>2000</b>			<b>Total: Support Services</b>	<b>742</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>27107</b>				<b>Total: 2012 GOBond Student Library SB-66</b>	<b>742</b>	<b>0.00</b>	<b>0</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	0	0.00	29,292	0.48
27114	1000	51300	1621	Additional Compensation: Summer School/After School	0	0.00	13,060	0.00

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27114	1000	52111	0000	Educational Retirement	0	0.00	5,887	0.00
27114	1000	52112	0000	ERA - Retiree Health	0	0.00	848	0.00
27114	1000	52210	0000	FICA Payments	0	0.00	2,626	0.00
27114	1000	52220	0000	Medicare Payments	0	0.00	615	0.00
27114	1000	52312	0000	Life	0	0.00	29	0.00
27114	1000	52500	0000	Unemployment Compensation	0	0.00	140	0.00
27114	1000	52710	0000	Workers Compensation Premium	0	0.00	644	0.00
27114	1000	52720	0000	Workers Compensation Employer's Fee	0	0.00	18	0.00
27114	1000	56113	0000	Software	0	0.00	2,500	0.00
<b>27114</b>	<b>1000</b>			<b>Total: Instruction</b>	<b>0</b>	<b>0.00</b>	<b>55,659</b>	<b>0.48</b>
<b>27114</b>				<b>Total: New Mexico Reads to Lead K-3</b>	<b>0</b>	<b>0.00</b>	<b>55,659</b>	<b>0.48</b>
<b>27000</b>				<b>Total: State Flow-through Grants</b>	<b>742</b>	<b>0.00</b>	<b>55,659</b>	<b>0.48</b>
31200				Public School Capital Outlay				
31200	4000			Capital Outlay				
31200	4000	54610	0000	Rental - Land and Buildings	118,260	0.00	0	0.00
<b>31200</b>	<b>4000</b>			<b>Total: Capital Outlay</b>	<b>118,260</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>31200</b>				<b>Total: Public School Capital Outlay</b>	<b>118,260</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
31700				Capital Improvements SB-9				
31700	4000			Capital Outlay				
31700	4000	57332	0000	Supply Assets (\$5,000 or less)	0	0.00	3,999	0.00
<b>31700</b>	<b>4000</b>			<b>Total: Capital Outlay</b>	<b>0</b>	<b>0.00</b>	<b>3,999</b>	<b>0.00</b>
<b>31700</b>				<b>Total: Capital Improvements SB-9</b>	<b>0</b>	<b>0.00</b>	<b>3,999</b>	<b>0.00</b>
31701				Capital Improvements SB-9 Local				
31701	2000			Support Services				
31701	2300			Support Services-General Administration				
31701	2300	53712	0000	County Tax Collection Costs	620	0.00	900	0.00
<b>31701</b>	<b>2300</b>			<b>Total: Support Services-General Administration</b>	<b>620</b>	<b>0.00</b>	<b>900</b>	<b>0.00</b>
<b>31701</b>	<b>2000</b>			<b>Total: Support Services</b>	<b>620</b>	<b>0.00</b>	<b>900</b>	<b>0.00</b>
31701	4000			Capital Outlay				
31701	4000	54315	0000	Maintenance & Repair - Bldgs/Grnds/Equipment (SB-9)	539	0.00	18,131	0.00
31701	4000	57200	0000	Buildings Purchase	60,000	0.00	166,101	0.00
31701	4000	57332	0000	Supply Assets (\$5,000 or less)	8,225	0.00	19,341	0.00
<b>31701</b>	<b>4000</b>			<b>Total: Capital Outlay</b>	<b>68,764</b>	<b>0.00</b>	<b>203,573</b>	<b>0.00</b>
<b>31701</b>				<b>Total: Capital Improvements SB-9 Local</b>	<b>69,384</b>	<b>0.00</b>	<b>204,473</b>	<b>0.00</b>
				Total: Expenditure	1,678,118	20.31	1,879,131	20.68