

**State of New Mexico
Public School Operating Budget
Expenditure Detail**

Budget Mosaic Academy Charter 2018-2019						
FD	FN	OBJ Description	Estimated Amt	Estimated FTE	Projected Amt	Projected FTE
		Expenditure				
		Operational				
		Instruction				
11000	1000	51000 Personnel Services - Compensation	601,000	14.40	619,450	14.40
11000	1000	51100 Salaries Expense	463	0.00	550	0.00
11000	1000	51300 Additional Compensation				
11000	1000	51000 Total: Personnel Services - Compensation	601,463	14.40	620,000	14.40
11000	1000	52000 Personnel Services - Employee Benefits				
11000	1000	52111 Educational Retirement	79,000	0.00	88,000	0.00
11000	1000	52112 ERA - Retiree Health	11,100	0.00	13,000	0.00
11000	1000	52210 FICA Payments	30,000	0.00	31,000	0.00
11000	1000	52220 Medicare Payments	8,000	0.00	8,500	0.00
11000	1000	52311 Health and Medical Premiums	73,000	0.00	78,000	0.00
11000	1000	52312 Life	450	0.00	550	0.00
11000	1000	52313 Dental	3,300	0.00	3,500	0.00
11000	1000	52314 Vision	785	0.00	800	0.00
11000	1000	52315 Disability	300	0.00	350	0.00
11000	1000	52500 Unemployment Compensation	2,000	0.00	2,500	0.00
11000	1000	52710 Workers Compensation Premium	8,000	0.00	8,300	0.00
11000	1000	52720 Workers Compensation Employer's Fee	300	0.00	400	0.00
11000	1000	52000 Total: Personnel Services - Employee Benefits	216,235	0.00	234,900	0.00
11000	1000	53000 Purchased Professional and Technical Services				
11000	1000	53330 Professional Development	683	0.00	1,200	0.00
11000	1000	53414 Other Services	0	0.00	6,150	0.00
11000	1000	53711 Other Charges	2,500	0.00	4,500	0.00
11000	1000	53760 Tuition For Concurrent Enrollment	5,000	0.00	6,500	0.00
11000	1000	53000 Total: Purchased Professional and Technical Services	8,183	0.00	18,350	0.00
11000	1000	55000 Other Purchased Services				
11000	1000	55817 Student Travel	1,550	0.00	2,483	0.00
11000	1000	55000 Total: Other Purchased Services	1,550	0.00	2,483	0.00
11000	1000	56000 Supplies				
11000	1000	56118 General Supplies and Materials	2,565	0.00	5,100	0.00
11000	1000	56000 Total: Supplies	2,565	0.00	5,100	0.00
11000	1000	57000 Property				
11000	1000	57332 Supply Assets (\$5,000 or less)	0	0.00	5,000	0.00
11000	1000	57000 Total: Property	0	0.00	5,000	0.00
11000	1000	Total: Instruction	829,996	14.40	885,833	14.40
11000	2000	Support Services				

State of New Mexico

Public School Operating Budget

Expenditure Detail

11000	2100	Support Services-Students											
11000	2100	53000 Purchased Professional and Technical Services											
11000	2100	53211 Diagnosticians - Contracted	7,000	0.00	0.00			8,000					0.00
11000	2100	53212 Speech Therapists - Contracted	48,000	0.00	0.00			48,000					0.00
11000	2100	53215 Psychologists/Counselors - Contracted	20,000	0.00	0.00			20,000					0.00
11000	2100	53000 Total: Purchased Professional and Technical Services	75,000	0.00	0.00			76,000					0.00
11000	2100	55000 Other Purchased Services											
11000	2100	55913 Contracts - Inter-agency/REC	5,500	0.00	0.00			5,500					0.00
11000	2100	55914 Contracts - Interagency	850	0.00	0.00			1,200					0.00
11000	2100	55000 Total: Other Purchased Services	6,350	0.00	0.00			6,700					0.00
11000	2100	57000 Property											
11000	2100	57332 Supply Assets (\$5,000 or less)	0	0.00	0.00			5,000					0.00
11000	2100	57000 Total: Property	0	0.00	0.00			5,000					0.00
11000	2100	Total: Support Services-Students	81,350	0.00	0.00			87,700					0.00
11000	2200	Support Services-Instruction											
11000	2200	51000 Personnel Services - Compensation											
11000	2200	51100 Salaries Expense	6,000	0.16	0.16			6,500					0.16
11000	2200	51000 Total: Personnel Services - Compensation	6,000	0.16	0.16			6,500					0.16
11000	2200	52000 Personnel Services - Employee Benefits											
11000	2200	52210 FICA Payments	375	0.00	0.00			425					0.00
11000	2200	52220 Medicare Payments	90	0.00	0.00			95					0.00
11000	2200	52500 Unemployment Compensation	20	0.00	0.00			25					0.00
11000	2200	52710 Workers Compensation Premium	0	0.00	0.00			90					0.00
11000	2200	52720 Workers Compensation Employer's Fee	15	0.00	0.00			17					0.00
11000	2200	52000 Total: Personnel Services - Employee Benefits	500	0.00	0.00			652					0.00
11000	2200	53000 Purchased Professional and Technical Services											
11000	2200	53330 Professional Development	130	0.00	0.00			200					0.00
11000	2200	53000 Total: Purchased Professional and Technical Services	130	0.00	0.00			200					0.00
11000	2200	56000 Supplies											
11000	2200	56113 Software	1,980	0.00	0.00			2,500					0.00
11000	2200	56118 General Supplies and Materials	2,000	0.00	0.00			3,500					0.00
11000	2200	56000 Total: Supplies	3,980	0.00	0.00			6,000					0.00
11000	2200	57000 Property											
11000	2200	57332 Supply Assets (\$5,000 or less)	0	0.00	0.00			5,500					0.00
11000	2200	57000 Total: Property	0	0.00	0.00			5,500					0.00
11000	2200	Total: Support Services-Instruction	10,610	0.16	0.16			18,852					0.16
11000	2300	Support Services-General Administration											
11000	2300	51000 Personnel Services - Compensation											
11000	2300	51100 Salaries Expense	56,000	0.67	0.67			57,400					0.67
11000	2300	51000 Total: Personnel Services - Compensation	56,000	0.67	0.67			57,400					0.67
11000	2300	52000 Personnel Services - Employee Benefits											

State of New Mexico

Public School Operating Budget

Expenditure Detail

11000	2300	52111 Educational Retirement	7,800	0.00	8,000	0.00
11000	2300	52112 ERA - Retiree Health	1,120	0.00	1,200	0.00
11000	2300	52210 FICA Payments	3,400	0.00	3,600	0.00
11000	2300	52220 Medicare Payments	800	0.00	825	0.00
11000	2300	52311 Health and Medical Premiums	8,300	0.00	8,635	0.00
11000	2300	52312 Life	20	0.00	20	0.00
11000	2300	52313 Dental	410	0.00	415	0.00
11000	2300	52314 Vision	72	0.00	75	0.00
11000	2300	52500 Unemployment Compensation	100	0.00	130	0.00
11000	2300	52710 Workers Compensation Premium	0	0.00	80	0.00
11000	2300	52720 Workers Compensation Employer's Fee	12	0.00	12	0.00
11000	2300	52000 Total: Personnel Services - Employee Benefits	22,034	0.00	22,992	0.00
11000	2300	53000 Purchased Professional and Technical Services				
11000	2300	53330 Professional Development	500	0.00	750	0.00
11000	2300	53411 Auditing	19,400	0.00	22,000	0.00
11000	2300	53413 Legal	2,500	0.00	5,500	0.00
11000	2300	53000 Total: Purchased Professional and Technical Services	22,400	0.00	28,250	0.00
11000	2300	55000 Other Purchased Services				
11000	2300	55400 Advertising	200	0.00	395	0.00
11000	2300	55811 Board Travel	2,200	0.00	2,500	0.00
11000	2300	55812 Board Training	1,900	0.00	2,500	0.00
11000	2300	55000 Total: Other Purchased Services	4,300	0.00	5,395	0.00
11000	2300	56000 Supplies				
11000	2300	56118 General Supplies and Materials	2,500	0.00	5,500	0.00
11000	2300	56000 Total: Supplies	2,500	0.00	5,500	0.00
11000	2300	57000 Property				
11000	2300	57332 Supply Assets (\$5,000 or less)	2,000	0.00	6,000	0.00
11000	2300	57000 Total: Property	2,000	0.00	6,000	0.00
11000	2300	Total: Support Services-General Administration	109,234	0.67	125,537	0.67
11000	2400	Support Services-School Administration				
11000	2400	51000 Personnel Services - Compensation				
11000	2400	51100 Salaries Expense	87,000	2.21	89,175	2.21
11000	2400	51000 Total: Personnel Services - Compensation	87,000	2.21	89,175	2.21
11000	2400	52000 Personnel Services - Employee Benefits				
11000	2400	52111 Educational Retirement	13,000	0.00	13,500	0.00
11000	2400	52112 ERA - Retiree Health	1,800	0.00	2,000	0.00
11000	2400	52210 FICA Payments	2,500	0.00	3,500	0.00
11000	2400	52220 Medicare Payments	1,300	0.00	1,350	0.00
11000	2400	52311 Health and Medical Premiums	10,000	0.00	17,000	0.00
11000	2400	52312 Life	50	0.00	50	0.00
11000	2400	52313 Dental	500	0.00	550	0.00

State of New Mexico

Public School Operating Budget

Expenditure Detail

11000	2400	52314 Vision	100	0.00	125	0.00
11000	2400	52315 Disability	35	0.00	50	0.00
11000	2400	52500 Unemployment Compensation	250	0.00	310	0.00
11000	2400	52710 Workers Compensation Premium	1,423	0.00	1,500	0.00
11000	2400	52720 Workers Compensation Employer's Fee	40	0.00	44	0.00
11000	2400	52000 Total: Personnel Services - Employee Benefits	30,998	0.00	39,979	0.00
11000	2400	53000 Purchased Professional and Technical Services				
11000	2400	53330 Professional Development	3,500	0.00	4,500	0.00
11000	2400	53000 Total: Purchased Professional and Technical Services	3,500	0.00	4,500	0.00
11000	2400	56000 Supplies				
11000	2400	56118 General Supplies and Materials	3,000	0.00	5,000	0.00
11000	2400	56000 Total: Supplies	3,000	0.00	5,000	0.00
11000	2400	57000 Property				
11000	2400	57332 Supply Assets (\$5,000 or less)	1,000	0.00	10,750	0.00
11000	2400	57000 Total: Property	1,000	0.00	10,750	0.00
11000	2400	Total: Support Services-School Administration	125,498	2.21	149,404	2.21
11000	2500	Central Services				
11000	2500	55000 Other Purchased Services				
11000	2500	55400 Advertising	0	0.00	100	0.00
11000	2500	55914 Contracts - Interagency	1,000	0.00	5,000	0.00
11000	2500	55915 Other Contract Services	70,000	0.00	75,000	0.00
11000	2500	55000 Total: Other Purchased Services	71,000	0.00	80,100	0.00
11000	2500	56000 Supplies				
11000	2500	56113 Software	0	0.00	2,500	0.00
11000	2500	56118 General Supplies and Materials	246	0.00	450	0.00
11000	2500	56000 Total: Supplies	246	0.00	2,950	0.00
11000	2500	57000 Property				
11000	2500	57331 Fixed Assets (more than \$5,000)	5,000	0.00	5,500	0.00
11000	2500	57332 Supply Assets (\$5,000 or less)	0	0.00	13,200	0.00
11000	2500	57000 Total: Property	5,000	0.00	18,700	0.00
11000	2500	Total: Central Services	76,246	0.00	101,750	0.00
11000	2600	Operation & Maintenance of Plant				
11000	2600	54000 Purchased Property Services				
11000	2600	54311 Maintenance & Repair - Furniture/Fixtures/Equipment	500	0.00	2,000	0.00
11000	2600	54312 Maintenance & Repair - Buildings and Grounds	52,500	0.00	60,542	0.00
11000	2600	54411 Electricity	18,000	0.00	19,100	0.00
11000	2600	54415 Water/Sewage	6,000	0.00	7,500	0.00
11000	2600	54416 Communication Services	11,000	0.00	13,705	0.00
11000	2600	54610 Rental - Land and Buildings	90,000	0.00	95,000	0.00
11000	2600	54620 Rental - Equipment and Vehicles	4,000	0.00	6,500	0.00
11000	2600	54000 Total: Purchased Property Services	182,000	0.00	204,347	0.00

**State of New Mexico
Public School Operating Budget
Expenditure Detail**

11000	2600	55000 Other Purchased Services							
11000	2600	55200 Property/Liability Insurance	15,124	0.00		15,729			0.00
11000	2600	55000 Total: Other Purchased Services	15,124	0.00		15,729			0.00
11000	2600	56000 Supplies							
11000	2600	56118 General Supplies and Materials	3,750	0.00		4,000			0.00
11000	2600	56000 Total: Supplies	3,750	0.00		4,000			0.00
11000	2600	57000 Property							
11000	2600	57332 Supply Assets (\$5,000 or less)	0	0.00		5,000			0.00
11000	2600	57000 Total: Property	0	0.00		5,000			0.00
11000	2600	Total: Operation & Maintenance of Plant	200,874	0.00		229,076			0.00
11000	2700	Student Transportation							
11000	2700	55000 Other Purchased Services							
11000	2700	55914 Contracts - Interagency	0	0.00		400			0.00
11000	2700	55000 Total: Other Purchased Services	0	0.00		400			0.00
11000	2700	Total: Student Transportation	0	0.00		400			0.00
11000	2000	Total: Support Services	603,812	3.04		712,719			3.04
11000	3000	Operation of Non-Instructional Services							
11000	3100	Food Services Operations							
11000	3100	55000 Other Purchased Services							
11000	3100	55914 Contracts - Interagency	4,000	0.00		5,000			0.00
11000	3100	55000 Total: Other Purchased Services	4,000	0.00		5,000			0.00
11000	3100	Total: Food Services Operations	4,000	0.00		5,000			0.00
11000	3000	Total: Operation of Non-Instructional Services	4,000	0.00		5,000			0.00
11000		Total: Operational	1,437,808	17.44		1,603,552			17.44
		Total: Expenditure	1,437,808	17.44		1,603,552			17.44