**NEW MEXICO PUBLIC EDUCATION DEPARTMENT**

**SCHOOL BUDGET BUREAU**

**CERTIFIED/UNCERTIFIED ACTUALS 925F REPORT INSTRUCTIONS**

THE 925F REPORTS ONLY APPLY TO THE OPERATIONAL FUND 11000 – OBJECT 51110

Please review this information carefully for accuracy as it will become a published document in the statistical book (STAT Book) and reviewed nationwide.

**IMPORTANT - Prior to submitting the 925F, the Fourth Quarter (Q4) or Twelfth Month (M12) actual data must reviewed by your budget analyst.**

1. **Submittal of Q4 and M12 Actuals:**
   1. Login to OBMS and click on “Actuals” on the top menu bar.
   2. Select the correct Budget Year, Entity, and Reporting Period and click “Retrieve”.
   3. Upload CSV file.
   4. Click the “Submit” button.
2. **Retrieving and entering data into the 925F form:**
   1. Click “Actuals” and then click “925F” which are both found on the top menu bar.
   2. Select the Budget Year and Entity and click “Retrieve.”
   3. Enter the data for the “Plus,” “Minus,” and “Salary Explanation” fields for both the Certified and Uncertified tables. **(Refer to Section D of this document for more detail regarding the plus and minus columns and examples of acceptable explanations.)** *An explanation is mandatory when data is entered in the “Plus” or “Minus” fields.*
   4. Click “Save” to save your data. If you have no entries for the “Plus,” “Minus,” and “Explanation” fields, the submit button will not appear until the “Save” button is clicked twice. **Any data entered after the “Save” button is clicked will not be saved unless the “Save” button is clicked again.**
   5. Verify average salaries meet the minimum requirements in Section E of this document.*Please do not press the submit button until you are absolutely sure the data entered on the 925F Certified and Uncertified tables are correct!*
   6. *Prior to submitting the 925F, the Fourth Quarter (Q4) or Twelfth Month (M12) actual data must reviewed by your budget analyst.*Click “Submit.”
3. **Preparing the 925F Reports for signature and upload to File Transfer Site (FTS):**
   1. Click “Reports” on the top menu bar.
   2. Select “Actuals Reports.”
   3. Select “Actuals 925F Report.”
   4. Select the correct Budget (Entity Name and Year).
   5. On the section that states Certified Personnel:
      1. Select “Yes” for Certified report and click “View Report;”
      2. Select “No” for Uncertified report and click “View Report.”
   6. Your report will be displayed. You can print the report using the printer icon or export to PDF.
   7. School Business Official signs both reports.
   8. Upload both reports to the FTS site.
4. **Descriptions of the Certified/Uncertified Actuals 925F Report Fields and Detailed Instructions for entering data:**

Job Category:

Populated from the OBMS Q4 or M12 actuals submission. This is a description of the Job Class Code.

Job Code:

Populated from the OBMS Q4 or M12 actuals submission. This code is a required element of the Uniform Chart of Accounts (UCOA) to account for compensation expenses.

Salary:

Populated from the OBMS Q4 or M12 Final Report YTD Expenditures – **OBJECT CODE 51100 only**. Amounts are rounded to the nearest dollar. This field should include all salary increases resulting from one-time lump sum payments or percentage increases.

+Plus:

Enter the adjustment amounts not paid to late beginning personnel or any other amounts not paid to bring to full salary EXCEPT: Increments or amounts paid from federal projects or other funds. Increments should be posted to object code 51300 – Additional Compensation. Partial FTE salaries paid from federal or other funds should be reported under their respective fund, object code 51100.

(Minus):

Enter the adjustment amount for personnel who did not complete their full term of employment in order to bring their salary up to a full term salary. **DO NOT enter overtime pay, substitute pay, one-time non-recurring increases, etc.**

Salary Explanation:

Enter an explanation of the nature of the adjustments (plus and minus).

Acceptable examples are:

(1) Amount not paid due to late beginning personnel,

(2) Amount paid to personnel who did not complete full-time term of employment. **Other explanations will be questioned by your budget analyst.**

Adjusted Salary:

This amount is calculated automatically in OBMS. This is a sum of: Salary, +Plus and (Minus) columns.

FTE:

Populated by the OBMS Q4 or M12 Final Report. **Only 11000** – Operational FTE’s or portions thereof should be reported. Federal and other funded salary FTE’s should be reported under their respective fund.

Average Salary:

OBMS populates this column by dividing the average adjusted salary column by the FTE column. If the average salary comes out less than beginning salary from the districts salary schedule, the average is in error. Recheck the information to find the error.

NOTE: Accounting for Duty Personnel FTE

**If the duty personnel funding is paid as a part-time/full-time job with benefits, then the salary and FTE should be listed in the Q4 or M12 Final Report under 51100-1219, so it can be reported correctly on the 925F. Otherwise, it should be treated as an increment and reported as additional compensation under object code 51300.**

1. **Reminder of Article 10A requirements:**

**22-10A-7 Level one licensure.**

Level one teacher’s minimum salary\* - $41,000.00

**22-10A-10. Level two licensure.**

Level two teacher’s minimum salary - $50,000.00

**22-10A-11. Level three licensure; tracks for teachers and school administrators.**

Level three teacher’s minimum salary - $60,000.00

Section 22-10A-11 NMSA 1978 uses a responsibility factor/multiplier to determine the following salary minimums for school principals and assistant principals, based upon the minimum salary of a level 3A teacher of $60,000:

**Statutory Minimums:**

Elementary school Principal salary - $72,000.00

Middle school Principal salary - $84,000.00

High school Principal salary - $96,000.00

Elementary school assist. Principal salary - $66,000.00

Middle school assist. Principal salary - $69,000.00

High school assist. Principal salary - $75,000.00

Educational assistants salary - $12,000.00

\*Though the School Personnel Act provides a minimum salary of $40,000 for a level one licensed teacher, the General Appropriation Act of 2020 provides for a minimum salary of $41,000 and carries the weight of law.