**NEW MEXICO PUBLIC EDUCATION DEPARTMENT**

**SCHOOL BUDGET BUREAU**

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

For detailed instructions please refer to OBMS User Manual Vol II, pages 48-54 found here <https://webnew.ped.state.nm.us/bureaus/finance-analysis/obms-forms/>

**Tips, Tricks and Further Details:**

Only applies to the Operational fund 11000 – Object 51100.

Will become a public document in the statistical book (STAT Book).

The Fourth Quarter (Q4) or Twelfth Month (M12) actuals data must be submitted in OBMS prior to submitting.

Recommended to adjust FTE in accordance with the Manual of Procedures for the Calculation of the Staffing Cost Multiplier found here <https://webnew.ped.state.nm.us/bureaus/school-budget/staffing-cost-multiplier-te-tci-submission/>

If utilizing the “Plus,” “Minus,” and “Salary Explanation” fields **an explanation is mandatory, see Section A for further details.**

Verify average salaries meet the minimum requirements in Section B of this document.

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.**

Click “Save” to save your data. If you have no entries for the “Plus,” “Minus,” and “Salary 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.**

**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 in the FY22/Financial Reporting/Q4-Final Reports folder.
1. **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.

+Plus:
Enter the adjustment amount required if the entity failed to perform actuals maintenance and the FTE listed in the FTE column is too low.  Note that you may also request that your assigned budget analyst disapprove Actuals so that the FTE can be corrected in the upload report if you choose.

-Minus:
Enter the adjustment amounts required if the entity failed to perform actuals maintenance and the FTE listed in the FTE column is too high. Note that you may also request that your assigned budget analyst disapprove Actuals so that the FTE can be corrected in the upload report if you choose.

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

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.

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| --- |
| **22-10A-7 Level one licensure.** |
| Level one teacher’s minimum salary - |  |  | $50,000.00  |
| Level one K-5+ teacher’s minimum salary - |  |  | $56,944.00  |
| Level one ELTP teacher’s minimum salary - |  |  | $52,777.00  |
|  |  |  |  |
| **22-10A-10. Level two licensure.**  |  |  |  |
| Level two teacher’s minimum salary - |  |  | $60,000.00  |
| Level two K-5+ teacher’s minimum salary - |  |  | $68,333.00  |
| Level two ELTP teacher’s minimum salary - |  |  | $63,333.00  |
|  |
| **22-10A-11. Level three licensure; tracks for teachers and school administrators.** |
| Level three teacher’s minimum salary -  |  |  | $70,000.00  |
| Level three K-5+ teacher’s minimum salary - |  |  | $79,722.00  |
| Level three ELTP teacher’s minimum salary - |  |  | $73,888.00  |
|  |  |  |  |
| **22-10A-17.1. Educational assistants; licensing framework; qualifications; minimum salaries.** |
| Educational assistant minimum salary - |  |  | $12,000.00  |
|  |  |  |  |
| **Laws 2022 HB2**  |  |  |  |
| Minimum hourly salary |  |  | $15.00 |
|  |
| **Section 22-10A-11.4 NMSA 1978** uses a responsibility factor/multiplier per Subsection M of Section 22-10A-2 NMSA 1978 to determine the following salary minimums for school principals and assistant principals, based upon the minimum salary of a level 3A teacher of $70,000: |
|  |  |  |  |
| **Principal Type** | **Responsibility Factor** |  | **Minimum Salary** |
| Elementary school principal | 1.20 |  | $84,000.00  |
| Middle school principal | 1.40 |  | $98,000.00  |
| High school principal | 1.60 |  | $112,000.00  |
| Elementary school assist. principal | 1.10 |  | $77,000.00  |
| Middle school assist. principal | 1.15 |  | $80,500.00  |
| High school assist. principal | 1.25 |  | $87,500.00  |