**School Budget Bureau**

**Calendar of Reports**

**Membership Reports -** 1st reporting period (40th day/40D) - 2nd Wednesday of October; 2nd reporting period (80th day/80D) - December 1 or the 1st working day in December; 3rd reporting period (120th day/120D) - 2nd Wednesday of February. They are generated from Nova. The membership numbers in the 40D reports will be used in determining the current year and succeeding year’s Growth Units and Save Harmless Units. The membership numbers in the 80D and 120D reports will be averaged for use in determining the succeeding year’s funding.

**Budget Adjustment Requests (BAR’s)** are submitted as needed, and contain revenue, expenditure, object, amount, and FTE for increases, decreases, and transfers between functions. BAR’s are used to make adjustments to the operating budget. There is a required deadline established yearly for budget adjustment requests submitted at the end of the fiscal year in June.

**Permanent Cash Transfer Requests** are submitted as needed to acquire NMPED approval of permanent transfers of previously receipted cash to/from funds. It contains justification for transfer, amount to transfer, and funds to transfer to/from. There is a required deadline established yearly for cash transfer requests submitted at the end of the fiscal year in June.

**Reorganization Requests** are submitted as needed to acquire NMPED approval of closures of schools, opening of schools, or reorganizations of grade levels within schools. The reorganization request must be submitted prior to the reorganization occurring.

**Alternative Waiver Deposits** are submitted annually at the beginning of the fiscal year.

**Financial Reports** are due on the last working day of the month following the close of the required reporting period. For example, reporting for period ending September 30 is due the last working day of October. Reporting shall be either monthly or quarterly at the direction of the PED. Each report contains actual revenue, actual expenditures, and cash reports for all funds and is used to monitor district finances. Timely submittal is necessary for PED to comply with OpenBooks law, develop appropriations and meet federal reporting requirements.

**Final cash positions** are due inJanuary and they are submitted in OBMS. The Final Cash Positions are used for Line 1 of cash reports, cash BARs, cash on the estimated side of the 2025-2026 Operating Budgets. They are used to monitor district finances and to develop appropriations.

**Out-of-State Membership** is due in February from districts which have contracts with other states for out-of-state students. It is used for funding purposes.

**Emergency Supplemental Request Packet** is due in February. The request packet includes the financial analysis module and decisions on suitability for awards are made in late February or early March. Emergency Supplemental awards can be requested at any time in the year for emergencies, but the February due date is for best consideration for supplemental funding.

**Audited Actuals** are due in March. The Indirect Cost Office at USDE requires PED to reconcile actual revenue and expenditures. To allow PED to comply with the federal mandate, an upload of audited actuals is required at the Fund, Function, Object level.

**Proposed Budget** is due as assigned (April-June) and it contains school calendar; estimated and proposed budget and is used to establish budget authority for the upcoming fiscal year. The reports are submitted through OBMS and on paper. An approved operating budget will be returned by July 1.

**Final Reports** are due July 31 which includes M12/Q4 actual revenues, actual expenditures and cash reports, the OBMS user certification, 925F average salaries, and district contact information.

**Projected Membership** for the ensuing year is required by statute and is due on or before October 15. Information to be submitted includes the number of students the district expects to have enrolled for the subsequent school year, by school and by grade level, as well as the number of students estimated to require special education services. This information will be submitted through OBMS.

**New Program Membership Projection** for the ensuing year is required by statute and is due on or before October 15. Information to be submitted included the continuation of current program(s), the establishment of new program(s) (completely new or extensions of current programs beyond the currently approved program) and the expected NEW membership. This information will be submitted through OBMS.

**National Board for Professional Teaching Standards** report is due in November, and is submitted through OBMS.

**Staffing Cost Multiplier (SCM) / Teacher Cost Index (TCI)** report is due in November, and is based on one of the October payrolls, and contains the number of instructionally related FTE by license level and years of experience. The information is used to establish the teacher cost index as part of the funding formula and is submitted through OBMS.

**Audits** due to State Auditor onNovember 30.

For additional information, please contact your assigned budget analyst.