

21st Century Public Academy
 FY27 Proposed Budget
 5/8/2026

Description	Estimated FY 26	Proposed FY 27	% Change	Notes
Carryover	\$ 272,351.00	\$ 69,936.68	-40%	
Fees – Activities	\$ 16,181.60	\$ 20,000.00	-40%	
Rentals	\$ 3,895.00	\$ 3,895.00	-40%	
Insurance Recoveries	\$ -	\$ 23,308.17	-40%	
Refund of Prior Year’s Expenditures	\$ 576.00	\$ -	-40%	
State Equalization Guarantee	\$ 4,430,174.32	\$ 4,659,793.97	-40%	
	\$ 4,723,177.92	\$ 4,776,933.82	-40%	

Description	FTE	Estimated FY26	FTE	Projected FY27	% Change	Notes
Salaries Expense - Subs	0.00	\$ 70,284.00	0.00	\$ 53,530.00	-31%	
Salaries Expense - Teachers	19.50	\$ 1,322,997.00	20.40	\$ 1,369,772.12	3%	
Salaries Expense - EAs	5.00	\$ 171,652.00	3.75	\$ 122,612.00	-40%	
Salaries Expense - SPED	5.60	\$ 358,004.00	5.60	\$ 361,968.11	1%	
Salaries Expense - Gifted	0.90	\$ 66,970.00	0.40	\$ 41,666.21	-61%	
Salaries Expense - At. Risk	1.80	\$ 144,244.00	1.80	\$ 147,586.34	2%	
Additional Compensation	0.00	\$ 12,126.00	0.00	\$ 19,675.65	38%	
Additional Compensation	0.00	\$ 2,000.00	0.00	\$ 23,975.00	92%	
Educational Retirement	0.00	\$ 16,625.00	0.00	\$ 9,715.70	-71%	
Educational Retirement	0.00	\$ 237,685.00	0.00	\$ 252,184.77	6%	
Educational Retirement	0.00	\$ 31,068.00	0.00	\$ 22,254.08	-40%	
Educational Retirement	0.00	\$ 64,978.00	0.00	\$ 65,697.21	1%	
Educational Retirement	0.00	\$ 12,155.00	0.00	\$ 7,562.42	-61%	
Educational Retirement	0.00	\$ 26,354.00	0.00	\$ 26,786.92	2%	
Educational Retirement	0.00	\$ 3,855.00	0.00	\$ 4,351.46	11%	
Retiree Health Care	0.00	\$ 1,061.00	0.00	\$ 1,070.60	1%	
Retiree Health Care	0.00	\$ 26,192.00	0.00	\$ 27,788.96	6%	
Retiree Health Care	0.00	\$ 3,424.00	0.00	\$ 2,452.24	-40%	
Retiree Health Care	0.00	\$ 7,161.00	0.00	\$ 7,239.36	1%	
Retiree Health Care	0.00	\$ 1,340.00	0.00	\$ 833.32	-61%	
ERA- Retiree Health	0.00	\$ 2,904.00	0.00	\$ 2,951.73	2%	
Retiree Health Care	0.00	\$ 425.00	0.00	\$ 479.50	11%	
FICA Payments	0.00	\$ 3,525.00	0.00	\$ 3,318.86	-6%	
FICA Payments	0.00	\$ 75,241.00	0.00	\$ 86,145.76	13%	
FICA Payments	0.00	\$ 9,872.00	0.00	\$ 7,601.94	-30%	
FICA Payments	0.00	\$ 21,237.00	0.00	\$ 22,442.02	5%	
FICA Payments	0.00	\$ 4,114.00	0.00	\$ 2,583.31	-59%	
FICA Payments	0.00	\$ 8,575.00	0.00	\$ 9,150.35	6%	
FICA Payments	0.00	\$ 1,589.00	0.00	\$ 1,486.45	-7%	
Medicare Payments	0.00	\$ 825.00	0.00	\$ 776.19	-6%	
Medicare Payments	0.00	\$ 17,600.00	0.00	\$ 20,146.99	13%	
Medicare Payments	0.00	\$ 2,309.00	0.00	\$ 1,777.87	-30%	
Medicare Payments	0.00	\$ 4,963.00	0.00	\$ 5,248.54	5%	
Medicare Payments	0.00	\$ 963.00	0.00	\$ 604.16	-59%	
Medicare Payments	0.00	\$ 2,006.00	0.00	\$ 2,140.00	6%	
Medicare Payments	0.00	\$ 372.00	0.00	\$ 347.64	-7%	
Health and Medical Premiums	0.00	\$ 9,340.00	0.00	\$ 13,692.44	32%	
Health and Medical Premiums	0.00	\$ 154,414.00	0.00	\$ 226,370.92	32%	
Health and Medical Premiums	0.00	\$ 40,345.00	0.00	\$ 59,145.77	32%	
Health and Medical Premiums	0.00	\$ 26,640.00	0.00	\$ 39,054.24	32%	

Health and Medical Premiums	0.00	\$	898.00	0.00	\$	1,316.47	32%
Health and Medical Premiums	0.00	\$	9,794.00	0.00	\$	14,358.00	32%
Life	0.00	\$	70.00	0.00	\$	93.33	25%
Life	0.00	\$	1,319.00	0.00	\$	1,758.67	25%
Life	0.00	\$	365.00	0.00	\$	486.67	25%
Life	0.00	\$	374.00	0.00	\$	498.67	25%
Life	0.00	\$	81.00	0.00	\$	108.00	25%
Life	0.00	\$	122.00	0.00	\$	162.67	25%
Dental	0.00	\$	123.00	0.00	\$	170.56	28%
Dental	0.00	\$	5,478.00	0.00	\$	7,596.16	28%
Dental	0.00	\$	1,476.00	0.00	\$	2,046.72	28%
Dental	0.00	\$	1,529.00	0.00	\$	2,120.21	28%
Dental	0.00	\$	42.00	0.00	\$	58.24	28%
Dental	0.00	\$	415.00	0.00	\$	575.47	28%
Vision	0.00	\$	55.00	0.00	\$	73.33	25%
Vision	0.00	\$	1,087.00	0.00	\$	1,449.33	25%
Vision	0.00	\$	267.00	0.00	\$	356.00	25%
Vision	0.00	\$	304.00	0.00	\$	405.33	25%
Vision	0.00	\$	10.00	0.00	\$	13.33	25%
Vision	0.00	\$	82.00	0.00	\$	109.33	25%
Disability	0.00	\$	1,363.00	0.00	\$	1,817.33	25%
Disability	0.00	\$	153.00	0.00	\$	204.00	25%
Disability	0.00	\$	339.00	0.00	\$	452.00	25%
Disability	0.00	\$	307.00	0.00	\$	409.33	25%
Unemployment Compensation	0.00	\$	135.00	0.00	\$	180.00	25%
Unemployment Compensation	0.00	\$	2,478.00	0.00	\$	3,304.00	25%
Unemployment Compensation	0.00	\$	528.00	0.00	\$	704.00	25%
Unemployment Compensation	0.00	\$	656.00	0.00	\$	874.67	25%
Unemployment Compensation	0.00	\$	134.00	0.00	\$	178.67	25%
Unemployment Compensation	0.00	\$	212.00	0.00	\$	282.67	25%
Unemployment Compensation	0.00	\$	51.00	0.00	\$	68.00	25%
Workers Compensation Employer's Fee	0.00	\$	16.00	0.00	\$	21.33	25%
Workers Compensation Premium	0.00	\$	187.00	0.00	\$	249.33	25%
Workers Compensation Employer's Fee	0.00	\$	52.00	0.00	\$	69.33	25%
Workers Compensation Premium	0.00	\$	54.00	0.00	\$	72.00	25%
Workers Compensation Premium	0.00	\$	13.00	0.00	\$	17.33	25%
Workers Compensation Premium	0.00	\$	19.00	0.00	\$	25.33	25%
Workers Compensation Employer's Fee	0.00	\$	5.00	0.00	\$	6.67	25%
Instructional Materials	0.00	\$	13,026.00	0.00	\$	57,103.86	77% Instructional materials
Software	0.00	\$	4,500.00	0.00	\$	-	#DIV/0!
General Supplies and Materials	0.00	\$	96.00	0.00	\$	-	#DIV/0!
General Supplies and Materials	0.00	\$	6,008.00	0.00	\$	2,500.00	-140%
Function 1000 - Instruction	32.80	\$	3,021,657.00	31.95	\$	3,176,483.52	5%
Salaries Expense	0.20	\$	10,000.00	0.00	\$	-	
Salaries Expense	0.96	\$	66,732.00	0.96	\$	66,670.67	0% Attendance Coach/SAT Chair
Salaries Expense	0.93	\$	90,891.00	0.93	\$	90,358.78	-1% Social Worker
Educational Retirement	0.00	\$	1,815.00	0.00	\$	-	#DIV/0!
Educational Retirement	0.00	\$	12,101.00	0.00	\$	12,100.73	0%
Educational Retirement	0.00	\$	16,463.00	0.00	\$	16,400.12	0%
Retiree Health Care	0.00	\$	200.00	0.00	\$	-	#DIV/0!
Retiree Health Care	0.00	\$	1,334.00	0.00	\$	1,333.41	0%
ERA- Retiree Health	0.00	\$	1,815.00	0.00	\$	1,807.18	0%
FICA Payments	0.00	\$	543.00	0.00	\$	-	#DIV/0!
FICA Payments	0.00	\$	3,910.00	0.00	\$	4,133.58	5%
FICA Payments	0.00	\$	5,624.00	0.00	\$	5,602.24	0%

Medicare Payments	0.00	\$	127.00	0.00	\$	-	#DIV/0!
Medicare Payments	0.00	\$	915.00	0.00	\$	966.72	5%
Medicare Payments	0.00	\$	1,316.00	0.00	\$	1,310.20	0%
Health and Medical Premiums	0.00	\$	1,780.00	0.00	\$	-	#DIV/0!
Health and Medical Premiums	0.00	\$	6,283.00	0.00	\$	9,210.88	32%
Life	0.00	\$	9.00	0.00	\$	-	#DIV/0!
Life	0.00	\$	68.00	0.00	\$	90.67	25%
Life	0.00	\$	66.00	0.00	\$	88.00	25%
Dental	0.00	\$	79.00	0.00	\$	-	#DIV/0!
Dental	0.00	\$	229.00	0.00	\$	317.55	28%
Vision	0.00	\$	14.00	0.00	\$	-	#DIV/0!
Vision	0.00	\$	46.00	0.00	\$	61.33	25%
Disability	0.00	\$	151.00	0.00	\$	201.33	25%
Unemployment Compensation	0.00	\$	29.00	0.00	\$	-	#DIV/0!
Unemployment Compensation	0.00	\$	94.00	0.00	\$	125.33	25%
Unemployment Compensation	0.00	\$	109.00	0.00	\$	145.33	25%
Workers Compensation Employer's Fee	0.00	\$	1.00	0.00	\$	-	#DIV/0!
Workers Compensation Employer's Fee	0.00	\$	9.00	0.00	\$	12.00	25%
Workers Compensation Premium	0.00	\$	10.00	0.00	\$	13.33	25%
Diagnosticians - Contracted	0.00	\$	58,071.00	0.00	\$	58,000.00	0% CES
Speech Therapists - Contracted	0.00	\$	32,300.00	0.00	\$	55,300.00	42% ACES(LSG)
Other Professional/Technical Services	0.00	\$	55,919.00	0.00	\$	60,000.00	7% Charter School Nursing Services
Other Charges	0.00	\$	532.00	0.00	\$	-	#DIV/0!
Function 2100 - Support Services-Students	1.89	\$	369,585.00	1.89	\$	384,249.39	4%
General Supplies and Materials	0.00	\$	16,420.00	0.00	\$	18,000.00	9% MAPs Testing
Function 2200 - Support Services-Instruction	0.00	\$	16,420.00	0.00	\$	18,000.00	9%
Salaries Expense - Superintendent	1.00	\$	135,000.00	1.00	\$	136,350.00	1% Superintendent
Educational Retirement	0.00	\$	24,503.00	0.00	\$	24,747.53	1%
Retiree Health Care	0.00	\$	2,700.00	0.00	\$	2,727.00	1%
FICA Payments	0.00	\$	8,187.00	0.00	\$	8,453.70	3%
Medicare Payments	0.00	\$	1,915.00	0.00	\$	1,977.08	3%
Health and Medical Premiums	0.00	\$	5,189.00	0.00	\$	7,607.07	32%
Life	0.00	\$	81.00	0.00	\$	108.00	25%
Unemployment Compensation	0.00	\$	225.00	0.00	\$	300.00	25%
Workers Compensation Premium	0.00	\$	11.00	0.00	\$	14.67	25%
Professional Development	0.00	\$	2,689.00	0.00	\$	1,200.00	-124% NMASBO Registrations
Auditing	0.00	\$	27,871.00	0.00	\$	30,000.00	7% CLA
Legal	0.00	\$	5,526.00	0.00	\$	2,500.00	-121% Fuentes Law Office
Function 2300 - Support Services-General Admin.	1.00	\$	213,892.30	1.00	\$	215,985.04	1%
Salaries Expense - Principal	0.90	\$	101,121.00	0.80	\$	89,365.50	-13% Principal
Educational Retirement	0.00	\$	18,354.00	0.00	\$	16,219.84	-13%
Retiree Health Care	0.00	\$	2,023.00	0.00	\$	1,787.31	-13%
FICA Payments	0.00	\$	6,267.00	0.00	\$	5,540.66	-13%
Medicare Payments	0.00	\$	1,466.00	0.00	\$	1,295.80	-13%
Life	0.00	\$	63.00	0.00	\$	84.00	25%
Vision	0.00	\$	95.00	0.00	\$	126.67	25%
Unemployment Compensation	0.00	\$	92.00	0.00	\$	122.67	25%
Workers Compensation Premium	0.00	\$	9.00	0.00	\$	12.00	25%
Other Charges	0.00	\$	3,109.00	0.00	\$	1,500.00	-107% CPR Training / Shredding
General Supplies and Materials	0.00	\$	2,099.00	0.00	\$	1,500.00	-40% Midway OS
Function 2400 - Support Services-School Admin.	0.90	\$	134,691.74	0.80	\$	117,554.44	-15%
Salaries Expense	1.00	\$	73,000.00	1.00	\$	73,730.00	1% Human Resources Director

Additional Compensation	0.00	\$	8,207.00	0.00	\$	7,600.00	-8%
Educational Retirement	0.00	\$	14,740.00	0.00	\$	14,761.40	0%
Retiree Health Care	0.00	\$	1,460.00	0.00	\$	1,626.60	10%
FICA Payments	0.00	\$	4,442.00	0.00	\$	5,042.46	12%
Medicare Payments	0.00	\$	1,039.00	0.00	\$	1,179.29	12%
Health and Medical Premiums	0.00	\$	7,852.00	0.00	\$	11,511.03	32%
Life	0.00	\$	72.00	0.00	\$	96.00	25%
Dental	0.00	\$	733.00	0.00	\$	1,016.43	28%
Vision	0.00	\$	110.00	0.00	\$	146.67	25%
Disability	0.00	\$	163.00	0.00	\$	217.33	25%
Unemployment Compensation	0.00	\$	115.00	0.00	\$	153.33	25%
Workers Compensation Employer's Fee	0.00	\$	11.00	0.00	\$	14.67	25%
Other Professional/Technical Services	0.00	\$	214,569.00	0.00	\$	200,000.00	-7% TVG / Harmonix
Other Charges	0.00	\$	8,322.00	0.00	\$	8,263.00	-1%
Rentals of Computers and Related Equipment	0.00	\$	10,223.00	0.00	\$	7,916.00	-29% Copier Lease
Other Contract Services	0.00	\$	5,846.00	0.00	\$	5,846.00	0% Copy Machine
Software	0.00	\$	37,074.00	0.00	\$	25,000.00	-48% Apta / Rediker / JAMF / Niche / Harmonix
General Supplies and Materials	0.00	\$	5,000.00	0.00	\$	-	#DIV/0! Lowes
Function 2500 - Central Services	1.00	\$	392,978.00	1.00	\$	364,120.20	-8%
Other Charges	0.00	\$	6,397.00	0.00	\$	3,880.80	-65% Alarm Control Technologies
Maintenance & Repair Furniture/Fixtures/Equipment	0.00	\$	1,822.00	0.00	\$	-	#DIV/0!
Electricity	0.00	\$	49,100.00	0.00	\$	49,100.00	0% PNM
Natural Gas (Buildings)	0.00	\$	5,254.00	0.00	\$	5,253.31	0% New Mexico Gas Company
Water/Sewage	0.00	\$	23,068.00	0.00	\$	23,067.05	0% ABCWUA
Communication Services	0.00	\$	29,784.00	0.00	\$	29,783.54	0%
Property/Liability Insurance	0.00	\$	180,056.00	0.00	\$	204,093.00	12% NMPSIA - Allocated
Other Contract Services	0.00	\$	76,084.00	0.00	\$	-	#DIV/0! Ant Mary's Pest Control / Crataegus, LLC
General Supplies and Materials	0.00	\$	25,526.00	0.00	\$	12,000.00	-113%
Fixed Assets (More Than \$5,000)	0.00	\$	25,809.00	0.00	\$	91,497.22	72%
Function 2600 - Operation & Maintenance of Plant	0.00	\$	422,900.00	0.00	\$	418,674.92	-1%
Salaries Expense - Food service	1.00	\$	38,000.00	1.00	\$	38,380.00	1% Administrative Assistant
Educational Retirement	0.00	\$	6,764.00	0.00	\$	6,965.97	3%
ERA- Retiree Health	0.00	\$	746.00	0.00	\$	767.60	3%
FICA Payments	0.00	\$	2,311.00	0.00	\$	2,379.56	3%
Medicare Payments	0.00	\$	541.00	0.00	\$	556.51	3%
Life	0.00	\$	72.00	0.00	\$	96.00	25%
Unemployment Compensation	0.00	\$	103.00	0.00	\$	137.33	25%
Workers Compensation Premium	0.00	\$	10.00	0.00	\$	13.33	25%
Function 3100 - Food Services Operations	1.00	\$	48,547.00	1.00	\$	49,296.31	2%
Additional Compensation - AM/PM	0.00	\$	25,505.00	0.00	\$	25,505.00	0%
Educational Retirement	0.00	\$	4,630.00	0.00	\$	4,630.00	0%
ERA- Retiree Health	0.00	\$	511.00	0.00	\$	511.00	0%
FICA Payments	0.00	\$	1,518.00	0.00	\$	1,518.00	0%
Medicare Payments	0.00	\$	355.00	0.00	\$	355.00	0%
Unemployment Compensation	0.00	\$	45.00	0.00	\$	45.00	0%
Workers Compensation Premium	0.00	\$	6.00	0.00	\$	6.00	0%
Function 3300 - Community Services Operations	0.00	\$	32,570.00	0.00	\$	32,570.00	0%
Fund 11000 - General	38.59	\$	4,653,241.04	37.64	\$	4,776,933.82	3%
<i>Balance</i>		\$	69,936.88	\$		0.00	