

New Mexico School Boards Association

June 5, 2025

3:00 p.m.

La Ventana Room
Embassy Suites Hotel
1000 Woodward Place NE
Albuquerque, NM

Board of Directors

State Officers

Pauline Jaramillo, Socorro
President
Marvyn Jaramillo, Mesa Vista
President-Elect
Terry O'Brain, Hobbs
Vice-President
Arlean Murillo, Gadsden
Secretary-Treasurer
Christine Ludi, West Las Vegas
Immediate Past-President

Region Officers

Priscilla Benally - Gallup-McKinley
Frankie Ortiz - Dulce
Christina Aspaas - Central
Toby Velasquez - Pojoaque
Adan Delgado - Cuba
Harold Garcia - Pecos
Linda Montoya - West Las Vegas
Monica Aragon - Mora
Tony Rubin - Wagon Mound
Christopher Matson - Vaughn
Pauline Jaramillo - Socorro
Albert Chavez - Moriarty Edgewood
Toby Willis - Logan
Inez Rodriguez - Portales
Tom Humble - Logan
Travis Glenn - Tatum
Patti Ann Ancell - Lovington
Dymorie Maker - Lovington
Lance Wright - Cloudcroft
Laura Salazar Flores - Gadsden
Luther Light - Ruidoso
Patrick Cohn - Silver
Mary Lou Cameron - Deming
Alyssa Esquivel - Lordsburg

Large District Representatives

Ronalda Tome-Warito - Albuquerque
Pamela Cort - Las Cruces
Gary Tripp - Rio Rancho
Claudia Rodriguez - Gadsden
Carmen Gonzales - Santa Fe
Kevin Mitchell - Gallup-McKinley
Liz Maxwell - Farmington
Peggy Appleton - Hobbs

Past Presidents

Terry Martin - Clovis

Ex-Officio

Joe Guillen - Executive Director
Patricia S. Ives - Cuddy McCarthy Firm
Steven J. Carrillo - NMPEC

Agenda

Welcome

Pauline Jaramillo

Approval of Agenda (A)

Minutes of Previous Meeting (A)

Financial Report (A)

Arlean Murillo/Carolyn Mole

1. Review Morgan Stanley Account
2. Review Wells Fargo Accounts
3. Review Board Institute Statement
4. Review 2024-2025 Budget (Year-to-Date)

Executive Director's Report

Joe Guillen

5. 2024-2025 NMSBA Accomplishments
6. Finance & Program Directors Employment (A)
7. Executive Director Evaluation/Employment (A)
8. Professional Service Contract Extensions (A)
9. 2025-2026 Membership Dues (A)
10. 2025-2026 Association Budget (A)
11. FY 2024 Audit Report (A)
12. 2025 Scholarship Awards (A)
13. Board Member Recruitment & Retention
14. Legislative Report
15. NSBA Report
16. Policy Services Update
17. PSCOC Report
18. Upcoming Conferences and Meetings

Reports:

NMPSIA (Pauline Jaramillo); NMAA (Gary Tripp); NMPEC (Steven J. Carrillo); Legal (Patricia Salazar Ives)

Adjournment

Pauline Jaramillo

(A) = Action Item

**New Mexico School Boards Association
BOARD OF DIRECTORS MEETING
2025 Board Institute**

Date & Time: February 13, 2025, at 3:00 PM

Location: Eldorado Hotel, Santa Fe

Present: Pauline Jaramillo, President
Marvyn Jaramillo, President-Elect
Terry O'Brain, Vice President
Arlean Murillo, Secretary-Treasurer
Christine Ludi, Immediate Past-President

Priscilla Benally, Reg. I
Frankie Ortiz, Reg. I
Christina Aspaas, Reg. I
Toby Velasquez, Reg. II
Adan Delgado, Reg. II
Linda Montoya, Reg. III
Dr. Monica Aragon, Reg. III
Christopher Matson, Reg. IV
Albert Chavez, Reg. IV
Toby Willis, Reg. V
Inez Rodriguez, Reg. V
Travis Glenn, Reg. VI
Patti Ann Ancell, Reg. VI
Dymorie Maker, Reg. VI

Lance Wright, Reg. VII
Laura Salazar Flores, Reg. VII
Luther Light, Reg. VII
Patrick Cohn, Reg. VIII
Mary Lou Cameron, Reg. VIII
Alyssa Esquivel, Reg. VIII
Ronalda Tome-Warito, Lrg. Dist. Rep
Claudia Rodriguez, Lrg. Dist. Rep.
Kevin Mitchell, Lrg. Dist. Rep.
Pamela Cort, Lrg. Dist. Rep.
Peggy Appleton, Lrg. Dist. Rep.
Terry Martin, NMSBA Past President

Joe Guillen, Executive Director
Carolyn Mole, Finance Director
Lorraine Vigil, Program Director
Lilliamae Ortiz, Legislative Liaison
R. Daniel Castille, Policy Service
Patricia Salazar Ives, Cuddy & McCarthy
(Presence of staff is recorded but not considered when determining a quorum.)

Quorum: Yes

Business: *(Motions and action are noted in italics)*

CALL TO ORDER – President Pauline Jaramillo called the meeting to order at 3:06 PM.

APPROVAL OF AGENDA – *P. Appleton moved to approve the agenda as presented, seconded by A. Chavez – motion carried.*

APPROVAL OF MINUTES – *I. Rodriguez moved to approve the Annual Conference Board of Directors Meeting Minutes as presented, seconded by T. Martin - motion carried.*

FINANCIAL REPORT – Presented by Arlean Murillo, Secretary-Treasurer

1. Morgan Stanley Account – Total reserve account balance is at \$534,030.75 as of December 31st.
2. Wells Fargo Accounts
 - a. Operating/Checking Account reflects a balance of \$178,301.33 as of December 31st.
 - b. Scholarship and Training Materials Fund reflects a balance of \$987.18 as of January 8th.
 - c. NMSBA Property Account reflects a balance of \$147,349.70 as of December 31st.
3. Annual Convention Profit & Loss Statement – Annual Convention was held in December at Albuquerque. The total income generated was \$146,526.00. The total expenses for the Annual Convention were \$66,619.78. The total profit for the Annual Convention was \$79,906.22.
4. 2024-25 Budget Status Year-to-Date
Revenue Report

- a. Dues collected are at 100%.
- b. Conference revenues continue to exceed projections.
- c. Policy Service program revenues are on target.
- d. Total revenues are in line with projections. We have realized \$860,025 or 93% of our budgeted revenue of \$917,035.

Expenditure Report

- a. We are under-expended in all budget categories.
- b. Expenditures are at 55.84%, which is \$512,068 of our budget of \$917,035 at just over the halfway mark through the fiscal year.

M. Jaramillo moved to approve the financial report, seconded by T. O'Brain – motion carried.

EXECUTIVE DIRECTOR'S REPORT – Presented by Joe Guillen

5. Scholarship Program

J. Guillen proposed the scholarship program guidelines and timeline be adopted. For 2025 three scholarships per region will be awarded for a total of 24 scholarships in the amount of \$1,000. *ML. Cameron moved to approve the 2025 Scholarship Program, seconded by L. Wright - motion carried.*

6. 2025 Student Achievement Award Program

J. Guillen reviewed the timeline and procedures for the 2025 Student Achievement Awards which were sent out to all boards January 17th. Nominations are due on March 7th.

7. Spring Region Meetings

J Guillen reminded board members of the upcoming Spring Region Meetings throughout the state and reviewed the dates and locations. Each Region President was asked to pick the training topic to present at their Spring meeting.

8. NSBA Report

Verjeana McCotter-Jacobs, NSBA Executive Director, presented an NSBA update on national issues, activities and challenges facing public education and school boards across the country. She also took time to answer questions from the board.

9. Legislative Report

J. Guillen reviewed the 2025 Legislative Program and Priorities. He also reviewed the list of legislative bills the Association was supporting and those we are opposing.

10. Policy Service Update

J. Guillen reported there are 79 Policy Service subscribing districts and 3 districts are underway. He indicated the Policy Service Director is preparing twelve policy service advisories addressing Title IX; Drug Tobacco and Alcohol Use; and Return to Work.

11. PSCOC Report

J. Guillen went over several bills that have been introduced relating to PSCOC local match and waiver provisions.

12. Upcoming Conferences and Meetings

J. Guillen reviewed the upcoming NMSBA and NSBA meetings and conferences for 2025.

ADJOURNMENT – *President, P. Jaramillo adjourned the meeting at 2:51 PM.*

NEXT MEETING – June 5, 2025, at the Embassy Suites Hotel Albuquerque, Albuquerque, NM prior to the School Law Conference.

REPORTS

Earl James Martinez, NMAA

R. Daniel Castille, Policy Service

Patricia Salazar Ives, Cuddy and McCarthy

ADJOURNMENT – *C. Ludi adjourned the meeting at 4:51 PM.*

NEXT MEETING – June 5, 2025, at the Embassy Suites Hotel Albuquerque, Albuquerque, NM prior to the School Law Conference.



011616 1/3

Morgan Stanley

CLIENT STATEMENT | For the Period April 1-30, 2025

STATEMENT FOR:
NEW MEXICO SCHOOL BOARDS ASSC
ATTENTION: CAROLYN MOLE

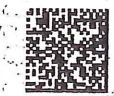
Beginning Total Value (as of 4/1/25) \$534,096.58
Ending Total Value (as of 4/30/25) \$534,118.52
Includes Accrued Interest

Your Financial Advisor Team
TOLK/REARDON/REARDON/+
+1 505 883-6262

Your Branch
6565 AMERICAS PKWY NE, STE 400
ALBUQUERQUE, NM 87110
Telephone: 505-883-6262; Alt. Phone: 800-776-5973; Fax: 505-889-2858

Morgan Stanley Smith Barney LLC, Member SIPC.

#BWNJGWM
AV 01 011616 66446H 56 E**5DGT
NEW MEXICO SCHOOL BOARDS ASSC
ATTENTION: CAROLYN MOLE
300 GALISTEO ST SUITE 204
SANTA FE NM 87501-2607



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April 30, 2025 ■ Page 1 of 7



NEW MEXICO SCHOOL BOARDS ASSOCIATION
300 GALISTEO ST STE 204
SANTA FE NM 87501-2607

Questions?

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Portland, OR 97228-6995

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Statement period activity summary

Beginning balance on 4/1	\$192,647.02
Deposits/Credits	89,183.63
Withdrawals/Debits	- 99,354.74
Ending balance on 4/30	\$182,475.91

Account number: (primary account)

NEW MEXICO SCHOOL BOARDS ASSOCIATION

New Mexico account terms and conditions apply

For Direct Deposit use

Routing Number (RTN): 107002192

For Wire Transfers use

Routing Number (RTN): 121000248

Initiate Business CheckingSM

May 7, 2025 ■ Page 1 of 4



NEW MEXICO SCHOOL BOARDS ASSOC
300 GALISTEO ST STE 204
SANTA FE NM 87501-2607

Questions?

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Online: wells Fargo.com/biz

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P.O. Box 6995
Portland, OR 97228-6995

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*Sign-up may be required. Availability may be affected by your mobile carrier's coverage area. Your mobile carrier's message and data rates may apply.

Statement period activity summary

Beginning balance on 4/8	\$987.18
Deposits/Credits	0.00
Withdrawals/Debits	- 0.00
Ending balance on 5/7	\$987.18

Account number:

NEW MEXICO SCHOOL BOARDS ASSOC

NEW Mexico account terms and conditions apply

For Direct Deposit use

Routing Number (RTN): 107002192

For Wire Transfers use

Routing Number (RTN): 121000248

Initiate Business CheckingSM

April 30, 2025 ■ Page 1 of 5



NEW MEXICO SCHOOL BOARDS ASSOC
300 GALISTEO ST STE 204
SANTA FE NM 87501-2607

Questions?

Available by phone Mon-Sat 7:00am-11:00pm Eastern Time, Sun 9:00am-10:00pm Eastern Time:

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En español: 1-877-337-7454

Online: wells Fargo.com/biz

Write: Wells Fargo Bank, N.A. (585)
P.O. Box 6995
Portland, OR 97228-6995

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Statement period activity summary

Beginning balance on 4/1	\$113,897.38
Deposits/Credits	5,280.00
Withdrawals/Debits	- 5,624.84
Ending balance on 4/30	\$113,552.54

Account number:

NEW MEXICO SCHOOL BOARDS ASSOC

NEW Mexico account terms and conditions apply

For Direct Deposit use

Routing Number (RTN): 107002192

For Wire Transfers use

Routing Number (RTN): 121000248

New Mexico School Boards Association
2025 Board Member Institute Profit & Loss
 August 2024 through April 2025

	Aug '24 - Apr 25
Income	
5005 · CONFERENCES/CONVENTIONS	
5040 · Board Member Institute	
5040.01 · Registration	131,175.00
5040.02 · Sponsor	10,601.00
5040.03 · On Site Registration	17,000.00
5040.05 · Exhibitor	3,250.00
5040.06 · A/V Reimburse	500.00
Total 5040 · Board Member Institute	162,526.00
Total 5005 · CONFERENCES/CONVENTIONS	162,526.00
Total Income	162,526.00
Gross Profit	162,526.00
Expense	
6500 · CONFERENCE/CONVENTION	
6530 · Board Member Institute	
6530.01 · Meals	62,248.49
6530.03 · Lodging	4,917.44
6530.04 · A/V Equipment	9,970.32
6530.05 · Miscellaneous Exp.	5,213.72
Total 6530 · Board Member Institute	82,349.97
Total 6500 · CONFERENCE/CONVENTION	82,349.97
Total Expense	82,349.97
Net Income	80,176.03

Budgeted Revenue	\$55,000
<u>Budgeted Expense</u>	<u>\$40,000</u>
Budgeted Income	\$15,000

A	B	C	D	E	F	G
NMSBA REVENUE REPORT						
1						5/12/2025
2	CATEGORIES	2023-2024 APPROVED BUDGET		2024-2025 APPROVED BUDGET		
3		BUDGETED	YTD	BUDGETED	YTD	YTD
4		REVENUE	REVENUE	REVENUE	REVENUE	% REVENUE
5		2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
6	NMSBA DUES					
7	Dues	\$262,240.07	\$262,240.07	\$262,240.07	\$262,240.07	100.00%
8	SUBTOTAL	\$262,240.07	\$262,240.07	\$262,240.07	\$262,240.07	100.00%
9	NMSBA CONFERENCES					
10	Board Member Institute	\$55,000.00	\$106,976.00	\$55,000.00	\$162,526.00	295.50%
11	School Law Conference	\$65,000.00	\$185,025.00	\$65,000.00	\$500.00	0.77%
12	Leadership Retreat	\$7,000.00	\$26,425.00	\$7,000.00	\$41,593.10	594.19%
13	Annual Convention	\$55,000.00	\$116,645.51	\$55,000.00	\$150,526.00	273.68%
14	Region Meetings	\$10,000.00	\$12,299.00	\$10,000.00	\$12,275.00	122.75%
15	Western Region Conference	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
16	Celebrating Opportunities	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
17	SUBTOTAL	\$192,000.00	\$447,370.51	\$192,000.00	\$367,420.10	191.36%
18	NMSBA SERVICES					
19	Board Workshops	\$1,000.00	\$0.00	\$1,000.00	\$0.00	0.00%
20	Policy Review	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
21	Web Link for Exhibitors	\$200.00	\$0.00	\$200.00	\$0.00	0.00%
22	Board Book	\$500.00	\$500.00	\$500.00	\$500.00	100.00%
23	Policy Service	\$340,000.00	\$351,120.00	\$345,000.00	\$366,435.00	106.21%
24	Policy Service Reimburse	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
25	Commissions	\$0.00	\$2,940.00	\$0.00	\$1,960.00	0.00%
26	SUBTOTAL	\$341,700.00	\$354,560.00	\$346,700.00	\$368,895.00	106.40%
27	INTEREST INCOME					
28	Operating Bank Account	\$50.00	\$71.22	\$50.00	\$14.67	29.34%
29	Morgan Stanley	\$1,000.00	\$244.40	\$1,000.00	\$200.01	20.00%
30	SUBTOTAL	\$1,050.00	\$315.62	\$1,050.00	\$214.68	20.45%
31	OTHER INCOME					
32	Annual/Assoc.Membership	\$5,000.00	\$5,000.00	\$5,000.00	\$6,000.00	120.00%
33	Sales/Products	\$100.00	\$0.00	\$100.00	\$0.00	0.00%
34	NSBA COSA Dues	\$0.00	\$3,100.00	\$0.00	\$2,170.00	0.00%
35	Miscellaneous / Endorsements	\$1,000.00	\$0.00	\$1,000.00	\$0.00	0.00%
36	NSBA Affiliate Profit Sharing	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
37	SUBTOTAL	\$6,100.00	\$8,100.00	\$6,100.00	\$8,170.00	133.93%
38	Budgeted Cash Balance	\$122,463.78	\$122,463.78	\$108,944.92	\$108,844.92	99.91%
39	GRAND TOTAL REVENUES	\$925,553.85	\$1,195,049.98	\$917,034.99	\$1,115,784.77	121.67%
40	Money Market Account (4/30/25)	\$534,118.52				
41	Bank Account Balance (4/30/25)	\$182,475.91				

A	B	C	D	E	F	G
NMSBA EXPENDITURE REPORT						
CATEGORIES	2023-2024 APPROVED BUDGET			2024-2025 PROPOSED BUDGET		
	BUDGETED	YTD	YTD	BUDGETED	YTD	YTD
	EXPENSE	EXPENSE	% EXPENSE	EXPENSE	EXPENSE	% EXPENSE
	2023-2024	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
6 Office Personnel Salaries						
7 Executive Director	\$153,226.48	\$153,226.58	100.00%	\$157,823.27	\$139,612.99	88.46%
8 Finance Director	\$83,762.84	\$83,762.90	100.00%	\$86,275.72	\$76,320.90	88.46%
9 Programs Director	\$62,382.53	\$62,382.58	100.00%	\$64,254.00	\$56,840.13	88.46%
10 Part-time / Other	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	0.00%
11 Miscellaneous Leave	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	0.00%
12						
13						
14 Subtotal	\$299,371.85	\$299,372.06	100.00%	\$308,352.99	\$272,774.02	88.46%
15 Administrative Services						
16 Printing/Publishing	\$2,500.00	\$73.18	2.93%	\$2,500.00	\$162.23	6.49%
17 Legal Services	\$4,000.00	\$1,842.45	46.06%	\$4,000.00	\$2,449.61	61.24%
18 Lobbying Expenses	\$37,500.00	\$38,697.54	103.19%	\$25,000.00	\$27,130.03	108.52%
19 Audit	\$14,000.00	\$16,766.90	119.76%	\$14,000.00	\$0.00	0.00%
20 Subscriptions	\$300.00	\$0.00	0.00%	\$300.00	\$0.00	0.00%
21 Subtotal	\$58,300.00	\$57,380.07	98.42%	\$45,800.00	\$29,741.87	64.94%
22						
23 Administrative Travel						
24 Auto Expense/Travel	\$2,500.00	\$2,391.00	95.64%	\$2,500.00	\$2,319.93	92.80%
25 Meals/Lodging	\$2,500.00	\$736.19	29.45%	\$2,500.00	\$538.86	21.55%
26 Conferences/Training	\$2,500.00	\$2,692.44	107.70%	\$2,500.00	\$2,345.78	93.83%
27 Subtotal	\$7,500.00	\$5,819.63	77.60%	\$7,500.00	\$5,204.57	69.39%
28						
29 Office Expenses						
30 Parking	\$2,500.00	\$3,605.74	144.23%	\$2,500.00	\$1,576.75	63.07%
31 Advertisement	\$500.00	\$0.00	0.00%	\$500.00	\$0.00	0.00%
32 Postage	\$3,000.00	\$1,673.75	55.79%	\$3,000.00	\$1,301.53	43.38%
33 Supplies\Expense	\$5,000.00	\$5,659.58	113.19%	\$5,000.00	\$4,646.06	92.92%
34 Maintenance	\$4,500.00	\$2,237.53	49.72%	\$4,500.00	\$4,718.77	104.86%
35 Telephone	\$6,000.00	\$6,272.24	104.54%	\$6,000.00	\$5,666.49	94.44%
36 Internet/Web Hosting	\$5,000.00	\$4,394.11	87.88%	\$5,000.00	\$1,060.39	21.21%
37 Promotional	\$6,000.00	\$3,095.35	51.59%	\$6,000.00	\$7,004.46	116.74%
38 Subtotal	\$32,500.00	\$26,938.30	82.89%	\$32,500.00	\$25,974.45	79.92%
39						

	A	B	C	D	E	F	G
40	Plant Operations						
41	Building Association Fees	\$6,000.00	\$6,867.80	114.46%	\$6,000.00	\$5,822.70	97.05%
42	Building Maintenance	\$4,000.00	\$1,163.01	29.08%	\$4,000.00	\$16,274.36	406.86%
43	Utilities	\$1,000.00	\$793.37	79.34%	\$1,000.00	\$769.62	76.96%
44	Subtotal	\$11,000.00	\$8,824.18	80.22%	\$11,000.00	\$22,866.68	207.88%
45							
46							
47	Employee Benefits						
48	Retirement	\$50,000.00	\$50,893.44	101.79%	\$50,000.00	\$46,371.45	92.74%
49	Social Security	\$35,000.00	\$23,292.82	66.55%	\$25,000.00	\$21,720.86	86.88%
50	Workers Compensation	\$100.00	\$51.60	51.60%	\$100.00	\$61.65	61.65%
51	Unemployment Tax	\$500.00	\$315.28	63.06%	\$500.00	\$302.40	60.48%
52	Health/Life	\$35,000.00	\$36,210.57	103.46%	\$35,000.00	\$29,639.26	84.68%
53	Basic Life	\$250.00	\$205.14	82.06%	\$250.00	\$173.58	69.43%
54	Subtotal	\$120,850.00	\$110,968.85	91.82%	\$110,850.00	\$98,269.20	88.65%
55							
56	Insurance						
57	Auto Insurance	\$3,000.00	\$3,224.00	107.47%	\$3,000.00	\$991.00	33.03%
58	Directors & Officers Liability	\$2,500.00	\$2,405.00	96.20%	\$2,500.00	\$2,405.00	96.20%
59	Building Contents	\$750.00	\$725.00	96.67%	\$750.00	\$825.00	110.00%
60	Commercial Crime	\$3,000.00	\$1,803.00	60.10%	\$3,000.00	\$1,983.00	66.10%
61	Worker's Compensation	\$1,500.00	\$929.00	61.93%	\$1,500.00	\$1,176.00	78.40%
62	Subtotal	\$10,750.00	\$9,086.00	84.52%	\$10,750.00	\$7,380.00	68.65%
63							
64	Dues and Bonds						
65	NSBA	\$20,282.00	\$20,282.00	100.00%	\$20,282.00	\$20,282.00	100.00%
66	Subtotal	\$20,282.00	\$20,282.00	100.00%	\$20,282.00	\$20,282.00	100.00%
67							
68	Capital Outlay						
69	Equipment/Furniture	\$0.00	\$0.00	0.00%	\$0.00	\$1,968.03	0.00%
70	Auto Purchase	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	0.00%
71	Subtotal	\$0.00	\$0.00	0.00%	\$0.00	\$1,968.03	0.00%
72							
73	Committees/Programs						
74	Board of Directors	\$12,500.00	\$11,632.26	93.06%	\$12,500.00	\$11,187.42	89.50%
75	Resolutions/Legislative	\$4,500.00	\$4,165.96	92.58%	\$4,500.00	\$3,844.29	85.43%
76	Nominations	\$500.00	\$0.00	0.00%	\$500.00	\$0.00	0.00%
77	Student Achievement Award	\$3,500.00	\$2,295.75	65.59%	\$3,500.00	\$1,948.15	55.66%
78	Leadership Development	\$2,000.00	\$4,325.48	216.27%	\$2,000.00	\$1,999.40	99.97%
79	Policy	\$0.00	\$0.00	0.00%	\$0.00	\$356.85	0.00%
80	Subtotal	\$23,000.00	\$22,419.45	97.48%	\$23,000.00	\$19,336.11	84.07%

	A	B	C	D	E	F	G
81							
82	Conferences/Conventions						
83	Board Member Institute	\$40,000.00	\$101,320.19	253.30%	\$40,000.00	\$82,349.97	205.87%
84	School Law Conference	\$50,000.00	\$65,071.96	130.14%	\$50,000.00	\$0.00	0.00%
85	Leadership Retreat	\$10,000.00	\$15,383.50	153.84%	\$10,000.00	\$18,878.18	188.78%
86	Annual Convention	\$35,000.00	\$57,427.94	164.08%	\$35,000.00	\$66,863.97	191.04%
87	Region Meetings	\$12,500.00	\$17,560.67	140.49%	\$15,000.00	\$16,636.42	110.91%
88	<i>NSBA Leadership Conference</i>	\$10,000.00	\$7,147.95	71.48%	\$10,000.00	\$0.00	0.00%
89	<i>NSBA Advocacy Conference</i>	\$13,000.00	\$15,103.51	116.18%	\$13,000.00	\$20,029.65	154.07%
90	<i>NSBA Annual Conference</i>	\$20,000.00	\$18,802.78	94.01%	\$20,000.00	\$13,507.38	67.54%
91	<i>NSBA Liason Conf./Mtgs.</i>	\$3,500.00	\$2,024.79	57.85%	\$3,500.00	\$100.00	2.86%
92	<i>NSBA President's Retreat</i>	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	0.00%
93	<i>NSBA Western Region</i>	\$12,500.00	\$7,293.37	58.35%	\$12,500.00	\$14,191.90	113.54%
94	<i>Celebrating Opportunities</i>	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	0.00%
95	Subtotal	\$206,500.00	\$307,136.66	148.73%	\$209,000.00	\$232,557.47	111.27%
96							
97	Other Expenses						
98	Advocacy Campaign	\$5,000.00	\$0.00	0.00%	\$5,000.00	\$0.00	0.00%
99	Policy Service	\$115,000.00	\$105,005.68	91.31%	\$115,000.00	\$90,224.77	78.46%
100	NSBA Reception	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	0.00%
101	Contributions & Donations	\$3,000.00	\$97.95	3.27%	\$3,000.00	\$250.00	8.33%
102	Board Training & Documents	\$10,000.00	\$1,950.00	19.50%	\$10,000.00	\$0.00	0.00%
103	Subtotal	\$133,000.00	\$107,053.63	80.49%	\$133,000.00	\$90,474.77	68.03%
104							
105	Contingency Fund						
106	Policy Service Reserve	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	0.00%
107	Contingency Fund	\$2,500.00	\$0.00	0.00%	\$5,000.00	\$6,000.00	120.00%
108	Subtotal	\$2,500.00	\$0.00	0.00%	\$5,000.00	\$6,000.00	120.00%
109							
110	Building Fund						
111	Mortgage	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	0.00%
112	Reserve	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	0.00%
113	Subtotal	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	0.00%
114							
115	GRAND TOTAL EXPENSES	\$925,553.85	\$975,280.83	105.37%	\$917,034.99	\$832,829.17	90.82%
116	GRAND TOTAL REVENUES	\$925,553.85			\$917,034.99		

Personnel Documents

Agenda Items 6 & 7

Finance Director and Program Director

Letters of Employment

and Executive Director Evaluation

will be provided at the Board Meeting.





Professional Services Agreement Summary R. Daniel Castille, Attorney at Law

Recommendation for Extension of Current Agreement

I recommend approval to extend the current professional services agreement with R. Daniel Castille, NMSBA Policy Services Director, by one year through June 30, 2026, with all the same terms and conditions to include a four per cent salary increase of \$3,000 for an annual salary of \$78,000 paid in monthly installments by NMSBA with expenses and provisions as outlined in the professional services agreement.

Joe Guillen
Executive Director

Approved by NMSBA Board of Directors
June 5, 2025

Pauline Jaramillo
President

R. Daniel Castille
Policy Director



Professional Services Agreement Lilliema G. Ortiz

Agreement Excerpts

1. Term: The term of this Agreement shall commence on July 1, 2025, and shall be in effect through June 30, 2026.
2. Scope of Services: Contractor shall provide the following services:
 - a. Attend the 2025 NMSBA Resolutions/Legislative Committee in September.
 - b. Attend Legislative Education Study Committee meeting in January 2026.
 - c. Attend the 2026 30-day Legislative Session to monitor, track, support, oppose, and report on legislation of interest to the NMSBA.
3. Compensation: Compensation is adjusted downward for a 30-day session and includes a four percent increase for an amount not to exceed \$13,400 plus New Mexico Gross Receipts Tax and any travel expenses approved by the Executive Director.

Recommendation to Renew Agreement

I recommend approval of the professional services agreement with Lilliema Ortiz for the 2026 Legislative Session.



Joe Guillen
Executive Director

Approved by NMSBA Board of Directors
June 5, 2025

Pauline Jaramillo
President

Lilliema G. Ortiz
Consultant



Professional Services Agreement Cuddy & McCarthy Law Firm, LLP Agreement Excerpts

Scope of Services.

Legal representation and legal services as a nonprofit corporation organized and established to provide professional support to its member New Mexico public school boards and related and support services required to furnish such legal representation and advice.

Legal advice and services necessary to matters ancillary to the performance of the duties of the NMSBA Executive Director and administrative staff, including, but not limited to, the preparation of written or oral legal opinions as requested, contracts as required, advice and training regarding current issues and developments affecting public school boards, and information, advice and training regarding legal requirements.

The Contractor shall consider the Board of Directors of the NMSBA as the client and shall represent and advise the NMSBA Executive Director, administrative staff, and individual members of the Board or Association, and other officials of NMSBA to the extent only that there is no conflict of interest between the Board and its members, employees or instrumentalities.

Compensation.

(1). Compensation for Regular Legal Services. As compensation for regular legal services as set forth in Paragraph 1 above, NMSBA shall pay the Contractor a flat fee retainer of \$250.00 per month plus tax and other expenses. The retainer shall be exclusive of gross receipts tax, travel expenses and other expenses directly attributable to the regular legal services, at the rates for such expenses set forth in Section C below. Further, Contractor agrees that included within the retainer for regular legal services shall be routine responses to legal questions or requests for legal advice presented by NMSBA members, received and communicated to Contractor by the Executive Director which can be answered telephonically. Matters requiring additional research or preparation of formal legal opinions shall be billed at normal hourly rates.

(2). Annual School Law Conference. Contractor agrees to cooperate with NMSBA and the Executive Director in sponsoring, planning the program, arranging for and delivery of the program for the annual NMSBA School Law Conference, held in early June each year. NMSBA and Contractor shall be compensated for such effort by an equal split of the net profits or net loss from such conference, after the expenses incurred by NMSBA and Contractor, respectively, in connection with such program have been paid.

(3) Special Legal Services. Contractor may provide special legal services within its expertise on request of NMSBA at rates to be negotiated by the parties but such rates shall not exceed the rates charged by Contractor to NMSBA's member school boards.

Recommend Renewal/Extension of the Agreement under the same terms and conditions including the flat fee retainer of \$250 per month through June 30, 2026.



Joe Guillen
Executive Director

Approved by NMSBA Board of Directors
June 5, 2025

Pauline Jaramillo
President

Patricia Salazar Ives
Partner



New Mexico School Boards Association Membership Dues - FY 2025-2026

Official Dues Calculation

Consistent with Article B-II of the NMSBA Bylaws membership dues are based on the District's previous year's actual revenues (2022-2023) obtained from the NM Public Education Department. The dues formula is as follows.

Membership Dues Formula

First \$500,000 of budgeted revenues:	\$.60 per \$1,000
Next \$1,000,000 of budgeted revenues	\$.40 per \$1,000
Next \$4,500,000 of budgeted revenues	\$.30 per \$1,000
Next \$6,000,000 of budgeted revenues	\$.20 per \$1,000
Next \$75,000,000 of budgeted revenues	\$.05 per \$1,000
Plus 10% of the amounts above	
Minimum dues are \$300 - Maximum dues are: \$7,700	

It should be noted the latest actual revenues NMPED has posted are the 2018-2019 which were utilized again this year for computation purposes.

Calculation Per Bylaws

2025-2026 Dues	\$329,308.10
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Recommendation

Freeze dues for another year at 2008-2009 levels	<u>\$262,240.07</u>
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Recommendation results in a dues reduction of 20.4%	-\$67,068.03
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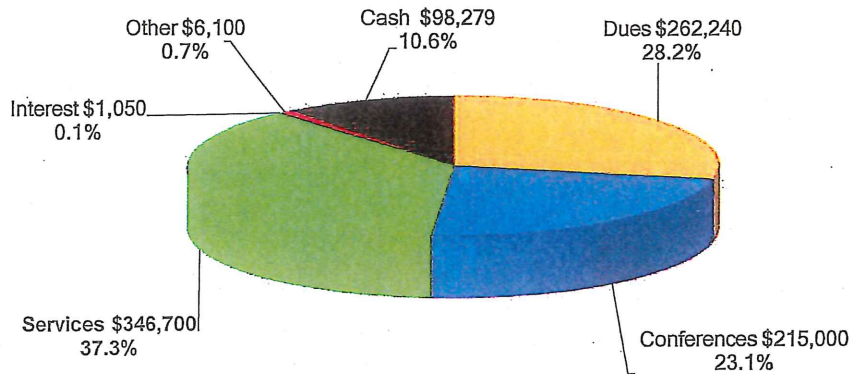
NMSBA Membership Dues Comparison

2025-2026 Dues Per Bylaws vs. 2008-2009 Levels

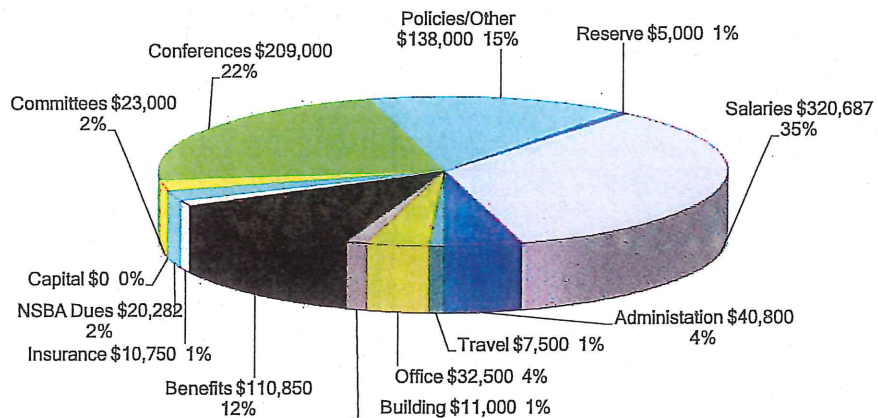
School District	Per Bylaws 2023-2024	Dues Frozen 2008-2009	Difference +/-
Alamogordo	\$6,434.06	\$5,075.81	-\$1,358.25
Albuquerque	\$7,700.00	\$7,700.00	\$0.00
Animas	\$1,341.36	\$1,212.00	-\$129.36
Artesia	\$5,558.17	\$4,226.69	-\$1,331.47
Aztec	\$4,754.10	\$4,037.18	-\$716.92
Belen	\$5,443.40	\$4,670.64	-\$772.76
Bernalillo	\$5,474.98	\$4,372.48	-\$1,102.49
Bloomfield	\$5,015.53	\$4,041.33	-\$974.21
Capitan	\$2,759.46	\$1,685.76	-\$1,073.70
Carlsbad	\$7,700.00	\$5,359.65	-\$2,340.35
Carrizozo	\$1,283.96	\$940.63	-\$343.33
Central	\$7,500.38	\$5,849.27	-\$1,651.11
Chama Valley	\$2,844.68	\$1,859.69	-\$984.99
Cimarron	\$2,707.75	\$1,725.65	-\$982.10
Clayton	\$3,420.42	\$1,763.50	-\$1,656.93
Cloudcroft	\$2,337.97	\$1,620.11	-\$717.86
Clovis	\$7,557.44	\$5,599.49	-\$1,957.95
Cobre	\$4,151.97	\$3,598.08	-\$553.88
Corona	\$1,067.01	\$738.04	-\$328.97
Cuba	\$3,681.76	\$2,215.38	-\$1,466.39
Deming	\$6,061.93	\$4,678.37	-\$1,383.56
Des Moines	\$1,135.94	\$685.30	-\$450.64
Dexter	\$3,663.03	\$2,670.90	-\$992.14
Dora	\$1,542.28	\$999.05	-\$543.22
Dulce	\$3,816.87	\$2,246.39	-\$1,570.48
Elida	\$1,208.90	\$746.82	-\$462.07
Espanola	\$5,358.95	\$4,646.56	-\$712.39
Estancia	\$2,926.04	\$2,556.75	-\$369.29
Eunice	\$4,207.77	\$1,650.97	-\$2,556.80
Farmington	\$7,700.00	\$6,235.26	-\$1,464.74
Floyd	\$1,399.98	\$1,019.56	-\$380.42
Ft. Sumner	\$1,852.26	\$1,373.24	-\$479.02
Gadsden	\$7,700.00	\$7,700.00	\$0.00
Gallup	\$7,700.00	\$7,541.06	-\$158.94
Grady	\$1,136.48	\$839.78	-\$296.69
Grants	\$5,349.06	\$4,375.00	-\$974.06
Hagerman	\$2,391.53	\$1,561.16	-\$830.37
Hatch*	\$3,774.45	\$3,253.76	-\$520.69
Hobbs	\$7,700.00	\$5,400.82	-\$2,299.18
Hondo Valley	\$1,416.45	\$908.70	-\$507.75
House	\$977.72	\$717.18	-\$260.54
Jal	\$3,712.85	\$1,529.29	-\$2,183.56
Jemez Mountain	\$1,800.88	\$1,508.98	-\$291.90

Jemez Valley	\$2,415.25	\$1,458.36	-\$956.90
Lake Arthur	\$1,250.46	\$948.01	-\$302.46
Las Cruces	\$7,700.00	\$7,700.00	\$0.00
Las Vegas City	\$4,218.90	\$3,764.03	-\$454.87
Logan	\$1,762.20	\$1,074.28	-\$687.92
Lordsburg	\$2,688.08	\$2,207.67	-\$480.41
Los Alamos	\$6,009.90	\$4,758.73	-\$1,251.17
Los Lunas	\$7,700.00	\$6,116.40	-\$1,583.60
Loving	\$3,162.17	\$1,882.13	-\$1,280.03
Lovington	\$5,255.22	\$4,072.07	-\$1,183.16
Magdalena	\$2,400.16	\$1,759.72	-\$640.44
Maxwell	\$1,131.45	\$826.71	-\$304.74
Melrose	\$1,398.31	\$1,055.00	-\$343.31
Mesa Vista	\$2,002.03	\$1,796.01	-\$206.02
Mora	\$2,693.34	\$2,012.38	-\$680.96
Moriarty	\$4,781.45	\$4,286.26	-\$495.19
Mosquero	\$1,295.14	\$559.58	-\$735.56
Mountainair	\$1,671.84	\$1,420.78	-\$251.06
Pecos	\$2,927.85	\$2,541.85	-\$386.00
Penasco	\$2,148.03	\$2,069.39	-\$78.65
Pojoaque	\$4,098.84	\$3,713.84	-\$385.00
Portales	\$4,698.54	\$3,971.14	-\$727.39
Quemado	\$1,541.06	\$972.14	-\$568.92
Questa	\$2,481.95	\$1,745.95	-\$736.00
Raton	\$3,174.31	\$3,099.31	-\$75.00
Reserve	\$1,348.43	\$1,012.58	-\$335.85
Rio Rancho	\$7,700.00	\$7,700.00	\$0.00
Roswell	\$7,700.00	\$6,165.63	-\$1,534.37
Roy	\$1,032.24	\$691.72	-\$340.52
Ruidoso	\$4,289.13	\$3,855.28	-\$433.85
San Jon	\$1,135.18	\$823.88	-\$311.31
Santa Fe	\$7,700.00	\$7,249.72	-\$450.28
Santa Rosa	\$2,969.17	\$2,356.92	-\$612.25
Silver City	\$4,905.97	\$4,184.98	-\$720.98
Socorro	\$4,055.25	\$3,582.71	-\$472.54
Springer	\$1,276.04	\$1,088.25	-\$187.79
Taos	\$4,592.38	\$3,981.22	-\$611.16
Tatum	\$1,934.47	\$1,119.45	-\$815.02
Texico	\$2,789.47	\$1,653.44	-\$1,136.03
T or C	\$3,858.42	\$3,278.12	-\$580.30
Tucumcari	\$3,574.98	\$2,674.46	-\$900.53
Tularosa	\$3,829.23	\$2,647.35	-\$1,181.88
Vaughn	\$1,287.31	\$745.06	-\$542.26
Wagon Mound	\$1,152.98	\$1,092.05	-\$60.93
West Las Vegas	\$4,269.07	\$3,736.87	-\$532.20
Zuni	<u>\$4,034.17</u>	<u>\$3,652.39</u>	<u>-\$381.79</u>
Totals	\$329,308.10	\$262,240.07	-\$67,068.03

**2025-2026
NMSBA Revenue Budget
\$929,369**



**2025-2026
NMSBA Expenditure Budget
\$929,369**





New Mexico School Boards Association 2025-2026 Proposed Budget Overview

The 2025-2026 NMSBA Operating Budget considers trends over the last three fiscal years as well as more recent economic and funding conditions affecting public schools and the State of New Mexico as a whole. This year's budget has been developed in a conservative yet responsive manner. Although we have been cautious and estimated slightly reduced conference attendance levels for the coming year, we are confident school board members will continue to take advantage of opportunities for professional development provided by NMSBA. Highlights of the Proposed Budget for 2025-2026 follow:

Overall Budget - Columns EFG on left side of proposed budget document)

1. The NMSBA Budget is proposed at \$929,369.10, a slight increase of \$12,334.11 (1.3%) over the current year operating budget of \$917,034.99.
2. The proposed budget continues conservative estimates in both revenues and expenditures.
3. The proposed budget provides for 4% salary increases for NMSBA's Staff and Contractors.
4. Line items in both the Revenue and Expenditure Budgets that have been adjusted up or down are **bolded** for easy reference.

Revenue Budget (Green Print) - Columns EFG)

1. Membership Dues (Line 7) are frozen for another year at \$262.2 (2008-2009 levels).
2. NMSBA Conference Revenues (Lines 12-13, 17) are increased by \$23.0 to bring estimates closer to actuals.
3. Budgeted Cash Balance carryover (Line 38) is decreased slightly by from \$108.9 to \$98.2.
4. Current year cash balance at the end of the year is estimated at approximately \$150.0+.
5. All other revenue categories are proposed at the same levels as the current year budget.

Expenditure Budget ([Blue Print](#)) - Columns EFG)

6. Salaries (Lines 7- 9, 14) are increased by \$12.3 to provide a 4% salary increase for the Executive, Finance and Program Directors.
7. Lobbying Expenses (Line 18) are decreased by \$13.5 to reflect a 30-day vs. 60-day legislative session and includes a 4% increase.
8. Audit (Line 19) is increased by \$4.0 to reflect actual costs.
9. Policy Service (Line 99) is increased by \$5.0 to provide a 4% increase and slight increase in other costs.

In summary, the operating budget was developed consistent with our mission and objectives, responsive to the needs of our membership and conservative in terms of revenues and expenditures.

	A	B	C	D	E	F	G
	NMSBA EXPENDITURE REPORT						
1	CATEGORIES	2024-2025 APPROVED BUDGET			2025-2026 PROPOSED BUDGET		
2		BUDGETED	YTD	% EXPENSE	BUDGETED	YTD	% EXPENSE
3		EXPENSE	EXPENSE	2024-2025	EXPENSE	EXPENSE	2025-2026
4		2024-2025	2024-2025	2024-2025	2025-2026	2025-2026	2025-2026
5							
6	Office Personnel Salaries						
7	Executive Director	\$157,823.27	\$139,612.99	88.46%	\$164,136.20	\$0.00	0.00%
8	Finance Director	\$86,275.72	\$76,320.90	88.46%	\$89,726.74	\$0.00	0.00%
9	Programs Director	\$64,254.00	\$56,840.13	88.46%	\$66,824.16	\$0.00	0.00%
10	Part-time / Other	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	0.00%
11	Miscellaneous Leave	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	0.00%
12							
13							
14	Subtotal	\$308,352.99	\$272,774.02	88.46%	\$320,687.10	\$0.00	0.00%
15	Administrative Services						
16	Printing/Publishing	\$2,500.00	\$162.23	6.49%	\$2,500.00	\$0.00	0.00%
17	Legal Services	\$4,000.00	\$2,449.61	61.24%	\$4,000.00	\$0.00	0.00%
18	Lobbying Expenses	\$25,000.00	\$27,130.03	108.52%	\$16,000.00	\$0.00	0.00%
19	Audit	\$14,000.00	\$0.00	0.00%	\$18,000.00	\$0.00	0.00%
20	Subscriptions	\$300.00	\$0.00	0.00%	\$300.00	\$0.00	0.00%
21	Subtotal	\$45,800.00	\$29,741.87	64.94%	\$40,800.00	\$0.00	0.00%
22							
23	Administrative Travel						
24	Auto Expense/Travel	\$2,500.00	\$2,319.93	92.80%	\$2,500.00	\$0.00	0.00%
25	Meals/Lodging	\$2,500.00	\$538.86	21.55%	\$2,500.00	\$0.00	0.00%
26	Conferences/Training	\$2,500.00	\$2,345.78	93.83%	\$2,500.00	\$0.00	0.00%
27	Subtotal	\$7,500.00	\$5,204.57	69.39%	\$7,500.00	\$0.00	0.00%
28							
29	Office Expenses						
30	Parking	\$2,500.00	\$1,576.75	63.07%	\$2,500.00	\$0.00	0.00%
31	Advertisement	\$500.00	\$0.00	0.00%	\$500.00	\$0.00	0.00%
32	Postage	\$3,000.00	\$1,301.53	43.38%	\$3,000.00	\$0.00	0.00%
33	Supplies\Expense	\$5,000.00	\$4,646.06	92.92%	\$5,000.00	\$0.00	0.00%
34	Maintenance	\$4,500.00	\$4,718.77	104.86%	\$4,500.00	\$0.00	0.00%
35	Telephone	\$6,000.00	\$5,666.49	94.44%	\$6,000.00	\$0.00	0.00%
36	Internet/Web Hosting	\$5,000.00	\$1,060.39	21.21%	\$5,000.00	\$0.00	0.00%
37	Promotional	\$6,000.00	\$7,004.46	116.74%	\$6,000.00	\$0.00	0.00%
38	Subtotal	\$32,500.00	\$25,974.45	79.92%	\$32,500.00	\$0.00	0.00%
39							

	A	B	C	D	E	F	G
40	Plant Operations						
41	Building Association Fees	\$6,000.00	\$5,822.70	97.05%	\$6,000.00	\$0.00	0.00%
42	Building Maintenance	\$4,000.00	\$16,274.36	406.86%	\$4,000.00	\$0.00	0.00%
43	Utilities	\$1,000.00	\$769.62	76.96%	\$1,000.00	\$0.00	0.00%
44	Subtotal	\$11,000.00	\$22,866.68	207.88%	\$11,000.00	\$0.00	0.00%
45							
46							
47	Employee Benefits						
48	Retirement	\$50,000.00	\$46,371.45	92.74%	\$50,000.00	\$0.00	0.00%
49	Social Security	\$25,000.00	\$21,720.86	86.88%	\$25,000.00	\$0.00	0.00%
50	Workers Compensation	\$100.00	\$61.65	61.65%	\$100.00	\$0.00	0.00%
51	Unemployment Tax	\$500.00	\$302.40	60.48%	\$500.00	\$0.00	0.00%
52	Health/Life	\$35,000.00	\$29,639.26	84.68%	\$35,000.00	\$0.00	0.00%
53	Basic Life	\$250.00	\$173.58	69.43%	\$250.00	\$0.00	0.00%
54	Subtotal	\$110,850.00	\$98,269.20	88.65%	\$110,850.00	\$0.00	0.00%
55							
56	Insurance						
57	Auto Insurance	\$3,000.00	\$991.00	33.03%	\$3,000.00	\$0.00	0.00%
58	Directors & Officers Liability	\$2,500.00	\$2,405.00	96.20%	\$2,500.00	\$0.00	0.00%
59	Building Contents	\$750.00	\$825.00	110.00%	\$750.00	\$0.00	0.00%
60	Commercial Crime	\$3,000.00	\$1,983.00	66.10%	\$3,000.00	\$0.00	0.00%
61	Worker's Compensation	\$1,500.00	\$1,176.00	78.40%	\$1,500.00	\$0.00	0.00%
62	Subtotal	\$10,750.00	\$7,380.00	68.65%	\$10,750.00	\$0.00	0.00%
63							
64	Dues and Bonds						
65	NSBA	\$20,282.00	\$20,282.00	100.00%	\$20,282.00	\$0.00	0.00%
66	Subtotal	\$20,282.00	\$20,282.00	100.00%	\$20,282.00	\$0.00	0.00%
67							
68	Capital Outlay						
69	Equipment/Furniture	\$0.00	\$1,968.03	0.00%	\$0.00	\$0.00	0.00%
70	Auto Purchase	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	0.00%
71	Subtotal	\$0.00	\$1,968.03	0.00%	\$0.00	\$0.00	0.00%
72							
73	Committees/Programs						
74	Board of Directors	\$12,500.00	\$11,187.42	89.50%	\$12,500.00	\$0.00	0.00%
75	Resolutions/Legislative	\$4,500.00	\$3,844.29	85.43%	\$4,500.00	\$0.00	0.00%
76	Nominations	\$500.00	\$0.00	0.00%	\$500.00	\$0.00	0.00%
77	Student Achievement Award	\$3,500.00	\$1,948.15	55.66%	\$3,500.00	\$0.00	0.00%
78	Leadership Development	\$2,000.00	\$1,999.40	99.97%	\$2,000.00	\$0.00	0.00%
79	Policy	\$0.00	\$356.85	0.00%	\$0.00	\$0.00	0.00%
80	Subtotal	\$23,000.00	\$19,336.11	84.07%	\$23,000.00	\$0.00	0.00%

	A	B	C	D	E	F	G
81							
82	Conferences/Conventions						
83	Board Member Institute	\$40,000.00	\$82,349.97	205.87%	\$40,000.00	\$0.00	0.00%
84	School Law Conference	\$50,000.00	\$0.00	0.00%	\$50,000.00	\$0.00	0.00%
85	Leadership Retreat	\$10,000.00	\$18,878.18	188.78%	\$10,000.00	\$0.00	0.00%
86	Annual Convention	\$35,000.00	\$66,863.97	191.04%	\$35,000.00	\$0.00	0.00%
87	Region Meetings	\$15,000.00	\$16,636.42	110.91%	\$15,000.00	\$0.00	0.00%
88	<i>NSBA Leadership Conference</i>	\$10,000.00	\$0.00	0.00%	\$10,000.00	\$0.00	0.00%
89	<i>NSBA Advocacy Conference</i>	\$13,000.00	\$20,029.65	154.07%	\$13,000.00	\$0.00	0.00%
90	<i>NSBA Annual Conference</i>	\$20,000.00	\$13,507.38	67.54%	\$20,000.00	\$0.00	0.00%
91	<i>NSBA Liason Conf./Mtgs.</i>	\$3,500.00	\$100.00	2.86%	\$3,500.00	\$0.00	0.00%
92	<i>NSBA President's Retreat</i>	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	0.00%
93	<i>NSBA Western Region</i>	\$12,500.00	\$14,191.90	113.54%	\$12,500.00	\$0.00	0.00%
94	<i>Celebrating Opportunities</i>	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	0.00%
95	Subtotal	\$209,000.00	\$232,557.47	111.27%	\$209,000.00	\$0.00	0.00%
96							
97	Other Expenses						
98	Advocacy Campaign	\$5,000.00	\$0.00	0.00%	\$5,000.00	\$0.00	0.00%
99	Policy Service	\$115,000.00	\$90,224.77	78.46%	\$120,000.00	\$9.00	0.01%
100	NSBA Reception	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	0.00%
101	Contributions & Donations	\$3,000.00	\$250.00	8.33%	\$3,000.00	\$0.00	0.00%
102	Board Training & Documents	\$10,000.00	\$0.00	0.00%	\$10,000.00	\$0.00	0.00%
103	Subtotal	\$133,000.00	\$90,474.77	68.03%	\$138,000.00	\$0.00	0.00%
104							
105	Contingency Fund						
106	Policy Service Reserve	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	0.00%
107	Contingency Fund	\$5,000.00	\$6,000.00	120.00%	\$5,000.00	\$0.00	0.00%
108	Subtotal	\$5,000.00	\$6,000.00	120.00%	\$5,000.00	\$0.00	0.00%
109							
110	Building Fund						
111	Mortgage	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	0.00%
112	Reserve	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	0.00%
113	Subtotal	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	0.00%
114							
115	GRAND TOTAL EXPENSES	\$917,034.99	\$832,829.17	90.82%	\$929,369.10	\$0.00	0.00%
116	GRAND TOTAL REVENUES	\$917,034.99			\$929,369.10		



BARBARA A. BORREGO, P.C.
CERTIFIED PUBLIC ACCOUNTANT

**NEW MEXICO
SCHOOL BOARDS ASSOCIATION
AUDIT REPORT**

YEAR ENDED JUNE 30, 2024

PREPARED BY

BARBARA A. BORREGO, P.C.

CERTIFIED PUBLIC ACCOUNTANT

SANTA FE, NM

505 471-1354

- COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE
- MANAGEMENT LETTER COMMENTS
- FINANCIAL STATEMENTS – *(Available at meeting)*



BARBARA A. BORREGO, P.C.
CERTIFIED PUBLIC ACCOUNTANT

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

NEW MEXICO SCHOOL BOARDS ASSOCIATION

Year Ended June 30, 2024

BARBARA A. BORREGO, P. C.
Certified Public Accountant

3056 Agua Fria Street	Telephone: (505)471-1354
Santa Fe, NM 87507	Fax: (972)323-3466

May 9, 2025

To the Board of Directors
New Mexico School Boards Association

We have audited the financial statements of the New Mexico School Boards Association for the year ended June 30, 2024, and have issued our report thereon dated May 9, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 21, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the New Mexico School Boards Association are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ending June 30, 2024. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

- Estimates used for the functional expense allocations on the Statement of Functional Expenses
- Depreciable lives and methods of capitalized assets

Management's judgments and estimates were based on the following and appear to be reasonable in relation to the financial statements as a whole.

- Management's estimates of the functional expense allocation for certain costs are based on specific identification and time estimates of those costs.
- Depreciable lives and methods of capitalized assets are based on reasonable assumptions of longevity and assumption of future events.

Certain financial statement disclosures may be sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

To the Board of Directors
New Mexico School Boards Association
May 9, 2025

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Corrected and Uncorrected Misstatement

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management corrects all such misstatements annually and a copy of our adjusting journal entries for the year ended June 30, 2024, is included with this correspondence.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 9, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as NMSBA's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the New Mexico School Boards Association Board of Directors management and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,



Barbara A. Borrego, CPA

BARBARA A. BORREGO, P. C.
Certified Public Accountant



BARBARA A. BORREGO, P.C.
CERTIFIED PUBLIC ACCOUNTANT

MANAGEMENT LETTER COMMENTS

NEW MEXICO SCHOOL BOARDS ASSOCIATION

Year Ended June 30, 2024

BARBARA A. BORREGO, P. C.
Certified Public Accountant

3056 Agua Fria Street	Telephone:	(505)471-1354
Santa Fe, NM 87507	Fax:	(972)323-3466

May 9, 2025

To the Board of Directors
New Mexico School Boards Association

In planning and performing our audit of the financial statements of the New Mexico School Boards Association, for the year ended June 30, 2024, we considered the organization's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. During our audit, we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. Our comments and suggestions are summarized as follows:

Accounts Receivable

There continue to be issues with the accounts receivable balances at the end of the fiscal year. We noted many accounts receivables where payment was received *after* June 30, 2024, but were recorded in the accounting system as having been received on June 30, 2024. This error reflected a large negative balance in the accounts receivable account and an over stated cash balance. We recommend that payments be logged in and recorded in the accounting system on a timely basis in order to reflect the correct accounts receivable and cash balances at month and fiscal year-end, and to provide accurate financial reports to management and the executive board of directors throughout the year.

Fraudulent Cashing of Bank Check

There were two instances of illegal cashing of a bank check by an outsider totaling \$5,304.00. The occurrences happened between January 22, 2024 and March 3, 2024. We were provided a copy of the document submitted to the bank to report the fraudulent activity on April 23, 2024. However, as of May 9, 2025, there had been no resolution to the recovery of the funds. We recommend that utmost priority be given to the recovery of these stolen funds.

We would like to thank Ms. Carolyn Mole for her support and assistance during our audit.

This report is intended solely for the information and use of the Board of Directors, management, and others within the organization.

Sincerely,



Barbara A. Borrego, CPA



New Mexico School Boards Association 2025 Scholarship Program Guidelines

Purpose

The purpose of the NMSBA Scholarship Program is to encourage and promote the attainment of higher education and career/technical education goals for students who have demonstrated a high level of leadership, academic achievement, community involvement and extra-curricular activity participation during high school.

Eligible Nominations

In order to maximize participation in the program all NMSBA member boards can participate in the program. However, priority will be given to boards whose nominees did not receive a scholarship in the previous year. The following boards nominations received awards in 2024:

Region I-Bloomfield, Farmington, Zuni; **Region II**-Espanola, Mesa Vista, Penasco; **Region III**-Des Mones, Mora, Raton; **Region IV**-Grants, Los Lunas, Rio Rancho; **Region V**-Floyd, Portales, San Jon; **Region VI**-Dexter, Lake Arthur, Lovington; **Region VII**-Corona, Ruidoso, Tularosa; **Region VIII**-Quemado, Reserve, Silver.

Nominations

Each eligible NMSBA Board of Education may nominate one graduating senior planning to enroll in a postsecondary education or career/technical education institution.

Nomination Forms

Nominations must be submitted in electronic form by participating Boards of Education and must include the following:

1. Completed Scholarship Nomination Form in PDF format.
2. Color photo of nominee suitable for use in press announcements in JPEG format.

Nomination Deadline

The deadline for receipt of each Board's nomination electronically is 5:00 p.m. Friday, April 11, 2025.

Region Selection Committees

The Region Officers (President, Vice-President and Secretary) from each of NMSBA's eight regions will serve as the scholarship selection committee for the region.

Selection of Recipients

The Region Selection Committees will review and consider nominations received from each region and make selections for students going on to higher education or career/technical education based on the following criteria:

- ★ Demonstrated Leadership
- ★ Academic Performance
- ★ Community Involvement
- ★ Extra-Curricular Activities

Number of Scholarships and Amounts

The number and dollar amount of scholarship awards per year is determined by the availability of funds and may vary from year to year. **For 2025 three scholarships per region will be awarded for a total of 24 scholarships in the amount of \$1,000 each.**

Presentation of Scholarship Awards

Scholarship awards will be announced at the Annual NMSBA School Law Conference Luncheon which will be held Friday, June 6, 2025.

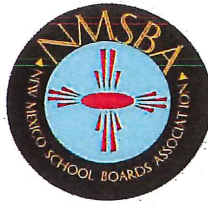
Use of Funds

Scholarship funds will be provided to the student and may be utilized by recipients to pay tuition, fees, books, or other education related expenses.



New Mexico School Boards Association 2025 Scholarship Program Timeline

March 3, 2025	Scholarship guidelines, nomination forms and timeline are emailed to all school board members & superintendents.
March 3-April 11, 2025 (6 Weeks)	School boards consider and select nominees and prepare scholarship nomination forms.
<u>April 11, 2025</u>	<u>Deadline for receipt of scholarship nomination forms from eligible school boards.</u>
April 18, 2025	Deadline for NMSBA staff to forward scholarship nominations to Region Officers for review and consideration.
April 18-May 9, 2025 (3 weeks)	Regional Officers review scholarship nominations based on established criteria. (Leadership, Academics, Community Involvement, Activities)
<u>May 9, 2025</u>	<u>Deadline for Region Officers to select Scholarship Recipients.</u>
May 29, 2025	Deadline for NMSBA staff to forward Scholarship Recipients to NMSBA Board of Directors for review.
<u>June 5, 2025</u>	<u>NMSBA Board of Directors officially concurs with Scholarship Recipients</u>
<u>June 6, 2025</u>	<u>Scholarship Recipients are announced at the NMSBA School Law Conference and press release is issued.</u>
June- 2025	Scholarship Awards are mailed to recipients or presented to recipients by Region Officers or Nominating School Board at a special or regular meeting.



**New Mexico School Boards Association
2025 Scholarship Nominations (51)
and Recipients (24) bolded**

Region I (4)

Aztec – Aralyn Goldsmith
Central – Kaililah Peters
**Farmington – Winston Lam*
Gallup McKinley-Raymond Karpinski

Region II (9)

Chama – Gumicindo DeYapp
Cuba – Madison Elwell
**Española – Jesus Gonzales*
Los Alamos – Samuel Carmer
**Mesa Vista – Amarissa Archuleta*
Pecos - Shania Flores
Pojoaque – Matias Tiede
Santa Fe – Christina Montoya
Taos – Juliana Flores

Region III (7)

Maxwell – Hadrian Anderson
**Mora – Stephanie Romero*
Mosquero – Eli Washburn
Santa Rosa – Josaih Barela
Springer – Zoe Diaz
Wagon Mound – Larae Romero Vasquez
West Las Vegas – Analisisya Lopez

Region IV (8)

Albuquerque – Robert Mendoza
Belen – Dulce Castro
Bernalillo – Alena Grife
Jemez Valley – Myalyn Madalena
Magdalena – Jorianne Mirabal
Moriarty/Edgewood–Brooklynn Olivas
Mountainair – Aurelleia Chavez
Socorro – Ariana Crespín

Region V (8)

Dora – Kalli Bilbrey
Fort Sumner – Brooke Layton
House – Christopher Hernandez
Logan – Payson Nials
Melrose – Josiah Roybal
**Portales – Gabriel Duran*
**San Jon – Addie Lafferty*
Tucumcari – MiKayla Klinger

Region VI (5)

Artesia – Carmen Harvey
**Dexter – Giselle Hernandez*
Hobbs – James Evans
**Lovington – Sawyer Bishop*
Tatum – Kooper Kerby

Region VII (7)

Alamogordo – Abigail Anderson
Capitan – Jewel Joy
Carrizozo – Z'maury Zamora
Cloudcroft – Ayla Yarbrough
Gadsden – Christian Gonzales- Hernandez
Las Cruces – Tess Olsen
**Ruidoso – Lily Gonza-Lewis*

Region VIII (3)

Cobre – Isenya Silva
Lordsburg – Sofiya Jemente
**Reserve – McKynna Motes*

**District Received Award in 2024*

NEW MEXICO SCHOOL BOARDS ASSOCIATION 2025 SCHOLARSHIP RECIPIENTS



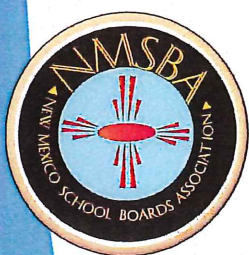
The purpose of the NMSBA Scholarship program is to promote the attainment of higher educational goals for students who have demonstrated a high level of leadership, academic achievement, community involvement and extra-curricular activity participation during high school.

Each NMSBA Board of Education was eligible to nominate one graduating senior for scholarship consideration

Region officers served as the selection committee for their respective region.

Twenty-Four \$1,000 scholarships will be distributed.

Scholarship funds may be utilized to pay tuition, fees, books, or other education related expenses.



Aralyn Goldsmith
Region I - Aztec



Kaililah Peters
Region I - Central



Raymond Karpinski
Region I - Gallup



Madison Elwell
Region II - Cuba



Shania Flores
Region II - Pecos



Matias Tiede
Region II - Pojoaque



Eli Washburn
Region III - Mosquero



Zoe Diaz
Region III - Springer



Analisya Lopez
Region III - West Las Vegas



Dulce Castro
Region IV - Belen



Myalyn Madalena
Region IV - Jemríz Valley



Ariana Crespín
Region IV - Socorro



Kalli Bilbrey
Region V - Dora



Brooke Layton
Region V - Fort Sumner



Christopher Hernandez
Region V - House



Carmen Harvey
Region VI - Artesia



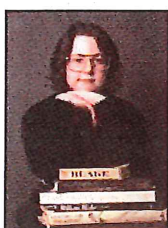
James Evans
Region VI - Hobbs



Kooper Kerby
Region VI - Tatum



Jewel Joy
Region VII - Capitan



Ayla Yarbrough
Region VII - Cloudcroft



Lily Gonza-Lewis
Region VII - Ruidoso



Isenya Silva
Region VIII - Cobre



Sofiya Jemente
Region VIII - Lordsburg



McKynna Motes
Region VIII - Reserve