

# BUDGET PLANNING

FISCAL YEAR 2024

July 1, 2023 to June 30, 2024

success



strategy

creativity

plan

ideas

solutions



ALBUQUERQUE  
PUBLIC SCHOOLS

**Presented to: Albuquerque Public Schools Board of Education**

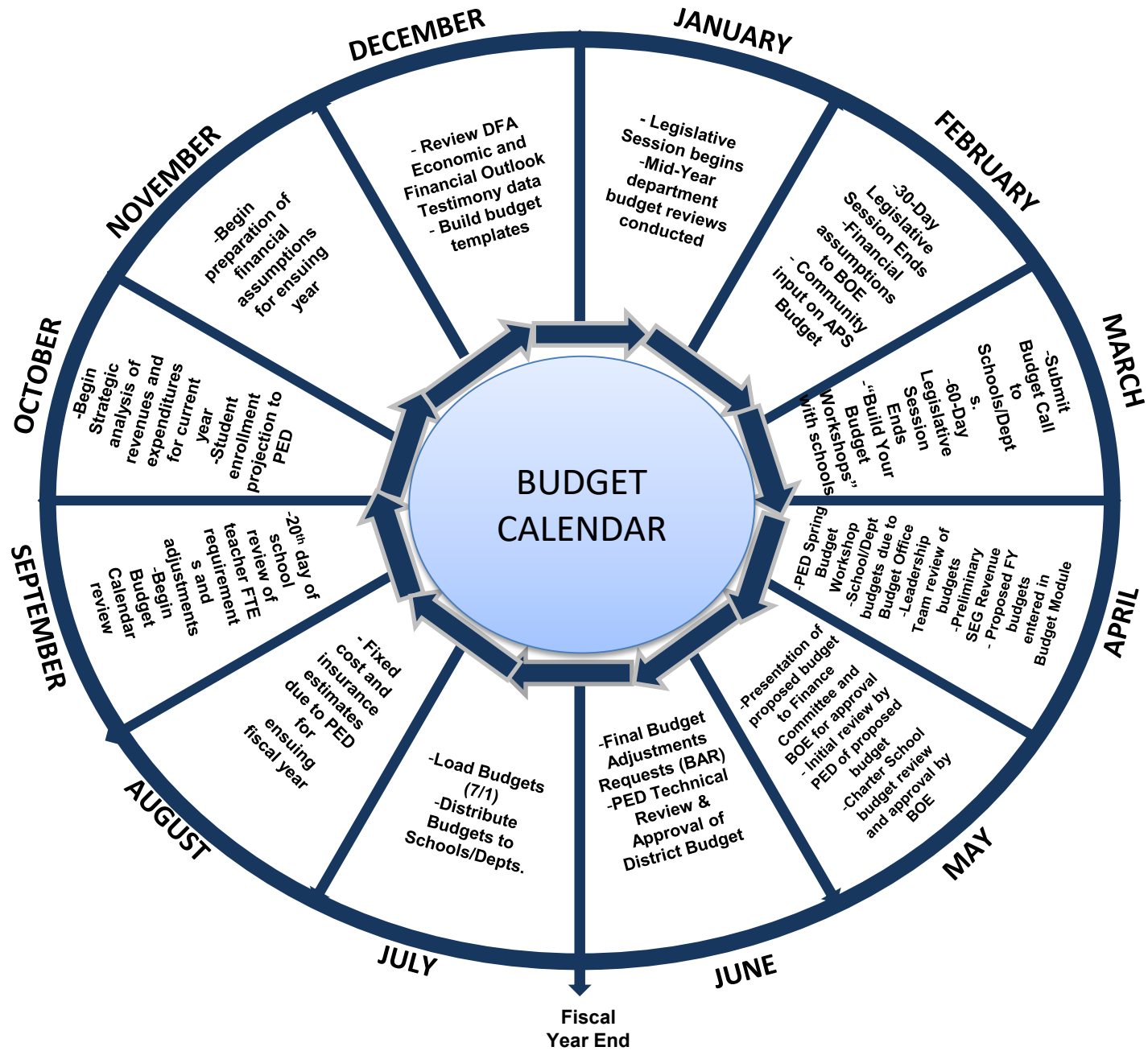
**May 24, 2023**

**Presenters: Rennette Apodaca, Chief Financial Officer**

**Rosalinda Montoya, Executive Director Budget & Strategic Planning**

# In this Presentation

- Year Round Process
- FY24 Budget Planning Process & Timeline
- Enrollment Decline
- SEG Funding FY15 – FY24
- FY23 : FY24 SEG Comparison
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- FY23 : FY 24 Budget Comparison
- Where The Increases Are In Our Expenditures
- Amount of Budget Spent Directly on Board Goals
- Examples of Goal Related Programs and Initiatives
- APS Charter School Enrollment and SEG Comparison
- Albuquerque Public Schools 2023-2024 Budget Resolution



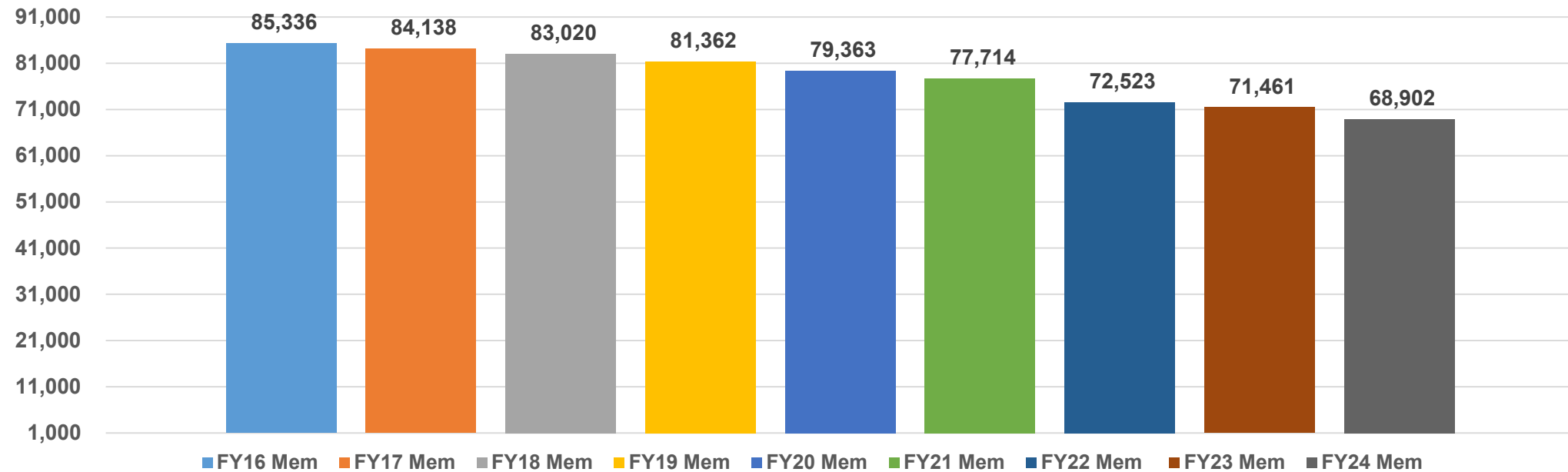
# FY24 Budget Planning Process & Timeline

- We have uploaded Operational, Grant & Capital Budgets into Lawson
- We are formatting the data to upload into OBMS
- Presenting the Budget for Board Approval May 24, 2023
- Will post into OBMS for PED approval immediately after Board gives it's approval
- PED will review
- Once PED Approves, will post in Lawson and budgets will be ready for use July 1, 2023

# Decrease in Funded Enrollment

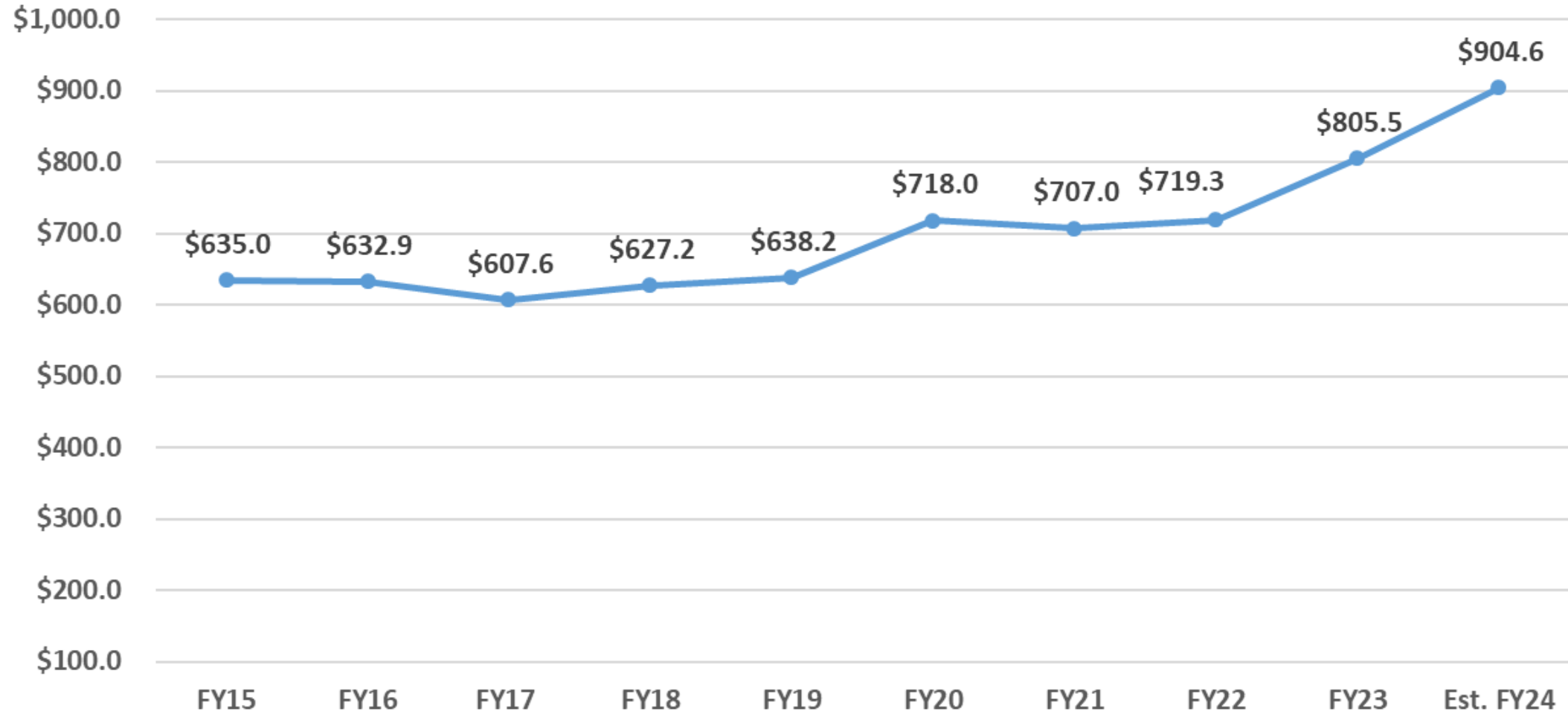
## Funded Enrollment

Based on Prior Year Student Counts  
Average of 80 day and 120 day enrollment



For every 1 student in declined enrollment APS's financial loss is \$11,000

## FY24 APS SEG Funding (\$M)



Item	SEG 910B-5 Comparison	FY23	FY23 Final	FY24	FY24	Unit Variance	\$ Variance
		Generated	Funding (\$M)	Generated	Projected		
		Units	UV=\$5,522.50	Units	UV=\$6,241.67		
1	Basic Education	92,446.796	\$510.537	89,578.713	\$559.121	(2,868.083)	\$48.583
2	Special Education	32,081.750	\$177.171	32,741.700	\$204.363	659.950	\$27.191
3	Bilingual	1,835.665	\$10.137	1,843.415	\$11.506	7.750	\$1.369
4	Elementary Fine Arts	1,817.800	\$10.039	2,187.405	\$13.653	369.605	\$3.614
5	Elementary PE	1,838.820	\$10.155	2,045.160	\$12.765	206.340	\$2.610
6	National Board Certified Teacher	573.000	\$3.164	573.000	\$3.576	0.000	\$0.412
7	Size Adjustment	177.654	\$0.981			(177.654)	(\$0.981)
8	At-Risk Funding	13,863.386	\$76.561	13,780.450	\$86.013	(82.936)	\$9.452
9	Charter Schools Student Activities	7.450	\$0.041	23.700	\$0.148	16.250	\$0.107
10	Home School Student Activities	14.500	\$0.080	18.050	\$0.113	3.550	\$0.033
11	Home School Student Program	0.250	\$0.001			(0.250)	(\$0.001)
12	Extended Learning Time Program	894.025	\$4.937			(894.025)	(\$4.937)
13	ELTP/K5+ 3% Salary Increase		\$1.729			0.000	(\$1.729)
14	K-12+ Program Tier 1			1,873.386	\$11.693	1,873.386	\$11.693
15	K-12+ Program Tier 2			271.584	\$1.695	271.584	\$1.695
		145,551.096	805.535	144,936.563	904.646	(614.533)	99.111
						\$ Increase of	10.96%

# Budget Summary without Reserve

## FY24 Operational Fund Budget Summary

<b>Resources</b>											<b>Operational Budget (\$M)</b>	
State Equalization Guarantee Revenue (includes 13.02% unit value increase)											\$	904.6
Other Revenue (includes Mill Levy, Federal and State Indirect Cost)											\$	19.2
<b>Total Resources Available to Budget</b>											\$	923.8
<b>Expenditures</b>												
Schools											\$	676.3
Departments											\$	176.1
District Wide Costs (utilities, substitutes, differentials)											\$	75.9
<b>Total Expenditure Budget</b>											\$	928.3
<b>Deficit</b>											\$	(4.5)



# Budget Summary with Reserve

<b>FY24 Operational Fund Budget Summary</b>										
<b>Resources</b>										<b>Operational Budget (\$M)</b>
FY24 Beginning Emergency Reserve										\$ 65.9
State Equalization Guarantee Revenue (includes 13.02% unit value increase)										\$904.6
Other Revenue (includes Mill Levy, Federal and State Indirect Cost)										\$ 19.2
<b>Total Resources Available to Budget</b>										<b>\$989.7</b>
<b>Expenditures</b>										
Schools										\$676.3
Departments										\$176.1
District Wide Costs (utilities, substitutes, differentials)										\$ 75.9
<b>Expenditures</b>										<b>\$928.3</b>
<b>Emergency Reserve</b> In accordance to APS's Operational Fund Balance Procedural Directive										<b>\$ 61.4</b>
<b>Total Expenditures Budgeted</b>										<b>\$989.7</b>
<b>Balanced Budget</b>										

# FY23-FY24 Operational Fund Budget Comparison

Resources	Operational Budget (\$M)			
	FY23 Initial	FY23 Adj	FY24	% Change
State Equalization Guarantee Revenue	\$ 800.6	\$ 805.5	\$ 904.6	
ELTP/K5+ 3% Salary Increase	\$ (13.2)			
Other Revenue (includes Mill Levy, Federal and State Indirect Cost)	\$ 15.9	\$ 15.9	\$ 19.2	
<b>Total Resources Available to Budget</b>	<b>\$ 803.3</b>	<b>\$ 821.4</b>	<b>\$ 923.8</b>	<b>12%</b>
<b>Expenditures</b>				
Schools	\$ 604.7	\$ 604.7	\$ 676.3	
Departments	\$ 148.9	\$ 148.9	\$ 176.1	
District Wide Costs (utilities, substitutes, differentials)	\$ 60.0	\$ 67.8	\$ 75.9	
<b>Total Expenditure Budget</b>	<b>\$ 813.6</b>	<b>\$ 821.4</b>	<b>\$ 928.3</b>	<b>13%</b>
<b>Deficit</b>	<b>\$ (10.3)</b>	<b>\$ -</b>	<b>\$ (4.5)</b>	

Areas of Increase	Amount
Salary Increases	\$40.2
1,140 Instructional Hours	\$13.2
EA's to \$25K Min	\$8.4
Site Safety Stipends	\$8.0
At Risk Index	\$7.7
ERB 1%	\$6.1
Employer Health Benefits	\$1.5
Subs	\$3.7
Differentials	\$3.7
Utilities	\$2.8
Instructional Materials	\$1.7
Fine Arts Factor	\$1.1
Compliance	\$0.5
Feminine Hygiene Products	\$0.5
<b>Total Increase</b>	<b>\$ 99.1</b>

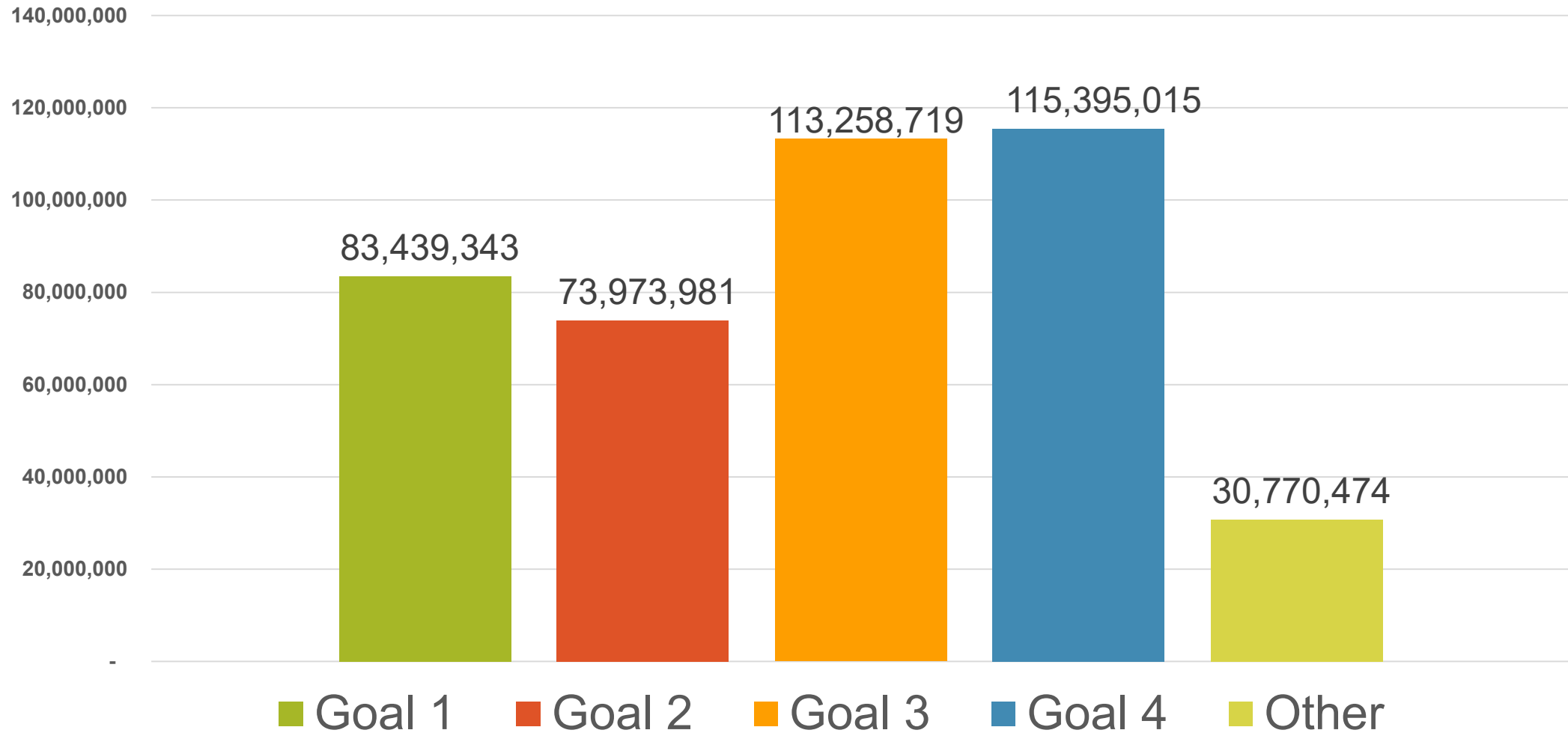
# Budget Considerations and Guidelines

- **Goal 1:** The percentage of third-grade students identified in the Yazzie-Martinez decision plus African American students who demonstrate grade level proficiency or above on the state English Language Arts (ELA) summative assessment will increase from X in May 2023 to Y in May 2028. (Metric to be determined upon receipt of 2023 results from the state assessment but shall not be less than a 10-point increase over 5 years.)
- **Goal 2:** The percentage of eighth-grade students identified in the Yazzie-Martinez decision plus African American students who demonstrate grade level proficiency or above on the state mathematics summative assessment will increase from X in May 2023 to Y in May 2028. (Metric to be determined upon receipt of 2023 results from the state assessment but shall not be less than a 10-point increase over 5 years.)
- **Goal 3:** The percentage of high school graduates who earn credit in two or more Advanced Placement, International Baccalaureate, or Dual Credit courses, or earn an industry certification or Bilingual Seal, will increase from X in September 2023 to Y in September 2028.
- **Goal 4:** Increase the percentage of students who demonstrate the skills, mindsets, and habits most aligned to life success: perseverance, self-regulation, self-efficacy, and social awareness from X in 2023 to Y in 2028 as measured by an evidence-based and aligned tool.

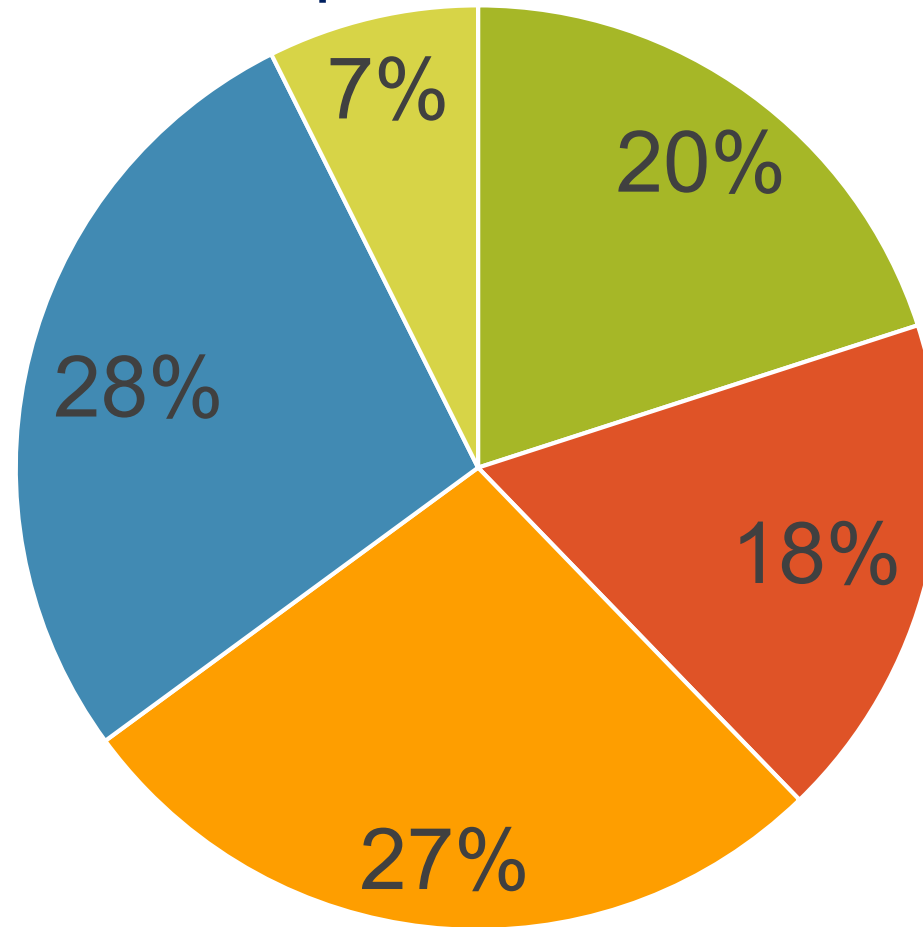
*School budgets are zero based, dependent on enrollment, plus legislated increases.*

*Department budgets are incremental, staying flat from prior year plus legislated increases.*

## All Schools - Amount Spent on Student Outcome Goals



## All Schools - % Spent on Student Outcome Goals



■ Goal 1 ■ Goal 2 ■ Goal 3 ■ Goal 4 ■ Other

# Items That Comprise The 7% In Other

- Secretarial Staff
- Custodial Staff
- Supplies
- Librarians
- Library Assistants
- Principals
- Assistant Principals
- Professional Development
- Contract Services

# APS Board of Education – Goal 1

- Increased instruction time for all students.
- Professional learning time for grade-level, content-alike, and interdisciplinary team teachers.
- Reading Resource Teachers
- Reading Interventionist PD
- Online training for Educational Assistants
- Structured literacy print/online materials
- Before and After Schools tutoring/academic clubs
- Teacher Support Specialists -LETRS training
- Teacher Support Specialists-Fundations training
- Teacher Support Specialists –effective early literacy instructional strategies
- ABQ Reads
- Read 180
- Storytime in the Park
- Explora/STEAM
- Genius hour
- Refugee/Newcomer support



# APS Board of Education – Goal 1

- Foundations Kits
- Heggerty Phonics Materials
- Heggerty Phonics Training
- Estrellita/Lunita Curriculum Training
- Online Tutoring - PAPER
- ACCESS data research
- LCE -Monitoring exited English Learners for two years for adequate progress
- LCE Professional Development for grade-level and content teachers
- LCE Professional Development for Site
- Teaching English Language Learners (TELL) courses to new certified and classified staff Administrators
- Summer School

# APS Board of Education – Goal 2

- Increased instruction time for all students
- Math Resource Teachers
- Secondary Math Support Specialists – providing site based professional learning to support curriculum implementation and development of best practices.
- C&I Teacher Support Specialists – providing professional development, coaching, and support for implementation of new math curriculum.
- Exceptional Student District Specialists
- K-12 HQI math materials and manipulative kits for every classroom.
- iReady K-5 elementary math Professional Development
- Illustrative Math and professional development
- IXL training and professional learning
- Algebra, Geometry, Algebra II and various HQIM math materials.
- Professional learning time for grade-level, content-alike, and interdisciplinary team teachers.

# APS Board of Education – Goal 2

- Math Intervention professional development
- Math 180 and professional development
- Refugee/Newcomer support
- Explora/STEAM
- Before and After School tutoring/academic clubs
- Genius hour
- Online curricula – iReady
- Online training for EA's
- Refugee/Newcomer support
- Online Tutoring – PAPER
- Math Institute
- Summer School
- Spanish iReady K-5 math Professional Development

# APS Board of Education – Goal 3

- Later start for high school students
- Approx. 43 different AP courses offered at 441 different times
- 36 unique IB courses offered at 42 times
- 116 unique dual language courses offered at 1,539 times
- Dual language classes
  - Spanish
  - French
  - German
  - Chinese
  - Navajo
  - Zuni

# APS Board of Education – Goal 3

- Industry Certification
  - Automotive Technology
  - Certified Nursing Assistant
  - Emergency Medical Technician
  - Fire Science
  - Licensed Practical Nursing Program
  - Public Service Aide (with APD)
- Pathways Courses Towards Certification
  - Cosmetology, Barbering & Esthetics
  - Education Professions
    - Child Development
    - Teacher Academy 1

# APS Board of Education – Goal 3

- STEM
  - Electronics Engineering & Robotics
  - Engineering Design I
  - Computer Science/Programming Fundamentals
  - Cybersecurity & Web Fundamentals
  - Robotics II
- Online Tutoring - PAPER

# APS Board of Education – Goal 4

- Equity Coordinators
- Foster Care Supports
- Refugee/Newcomer Support
- Before and After School Funding
- Family Engagement
- STEP Family Engagement
- Elementary Behavior Re-Direct
- Mental Health Providers
- School Based Health Centers
- Supports for School Nurses/Health Assistants and Counselors
- Student Threat Assessments
- Suicide Assessments
- Substance Abuse Prevention (Crossroads)

# APS Board of Education – Goal 4

- Later start for high school students
- Attendance Supports
- Clothing Bank
- Volunteer Support
- SEL software (pending procurement)
- SEL Professional Development
- AIM Professional Development
- Interpretation services for students that need nursing and/or counseling
- Expansion of Counseling and Social Work support
- Non-violent crisis intervention curriculum and training
- Behavior Management Specialists
- Board Certified Behavior Analysts
- C&I Behavior Support Specialists



# APS Board of Education – Goal 4

- Special Education Monthly Parent Training
- Exceptional Student District Specialists
- Outdoor Learning
- Signature Field Experiences Grades 3-5
- School Gardens
- CASEL – Aligned SEL Lessons
- Art & Music
- Physical Education
- Health Education

# APS Guardrails

- Guardrail 1: Wraparound Support Systems
  - The superintendent will not allow the district to operate with inequitable distribution of school and/or community-based wraparound and support systems.
- Guardrail 2: Equity
  - The superintendent will not allow resources to be allocated inequitably.
- Guardrail 3: High-Quality Curriculum and Instruction
  - The superintendent will not allow curriculum and instruction that is not district and standards-aligned, challenging, culturally and linguistically responsive, and differentiated to meet the academic needs of all students.
- Guardrail 4: Voice and Engagement
  - The superintendent will not exclude parent/legal guardian, student, and community voice and engagement in school and district operations.
- Guardrail 5: Staff Support
  - The superintendent will not implement programs or procedures in schools without staff voice, high-quality professional development, and essential material and human resources.

# APS Guardrail 1 – Wrap Around Support Services

- School Counselor
- Social Workers
- School Based Health Centers
- Mental Health Providers
- School Psychologists
- Speech Language Pathologists
- Behavior Re-Directors
- Case Managers
- Clothing Bank
- Attendance Teams
- Community Schools

# APS Guardrail 2- Equity

- Free Breakfast & Lunch for all students
- Counseling and Nursing Distribution of Staffing
- Expansion of Art and Music
- At Risk Funding
- Title I Funds
- Special Education Funds
- Title IX

# APS Guardrail 3- High Quality Curriculum & Instruction

- Adoption of Odell ELA curriculum for upcoming school year
- Adoption of Math instructional materials

# APS Guardrail 4- Voice and Engagement

- School Instructional Councils
- Yazzie Martinez Council
- CEC/EDA Parent & Family Organization
- Indian Education Family Council
- Superintendent Student Advisory Council
- Superintendent Principal Advisory Council

# APS Guardrail 5 – Staff Support

- Professional learning time for grade-level, content-alike, and interdisciplinary team teachers
- Instructional Material Adoption
- Calendar Committee
- Advisory Staff Groups

## **New Mexico State Statute 22-8-6.1 Charter School Budget Submission**

B. Each locally chartered charter school shall submit to the local school board a school-based operating budget for approval or amendment. The approval or amendment authority of the local school board relative to the charter school operating budget is limited to ensuring that sound fiscal practices are followed in the development of the operating budget and that the charter school operating budget is within the allotted resources. The local school board shall have no veto authority over individual line items within the charter school's proposed financial budget or over any item in the educational plan, but shall approve or disapprove the operating budget in its entirety. Upon final approval of the charter school operating budget by the local school board, the individual charter school operating budget shall be included separately in the budget submission to the department required pursuant to the Public School Finance Act and the Charter Schools Act.



# APS Charter Schools

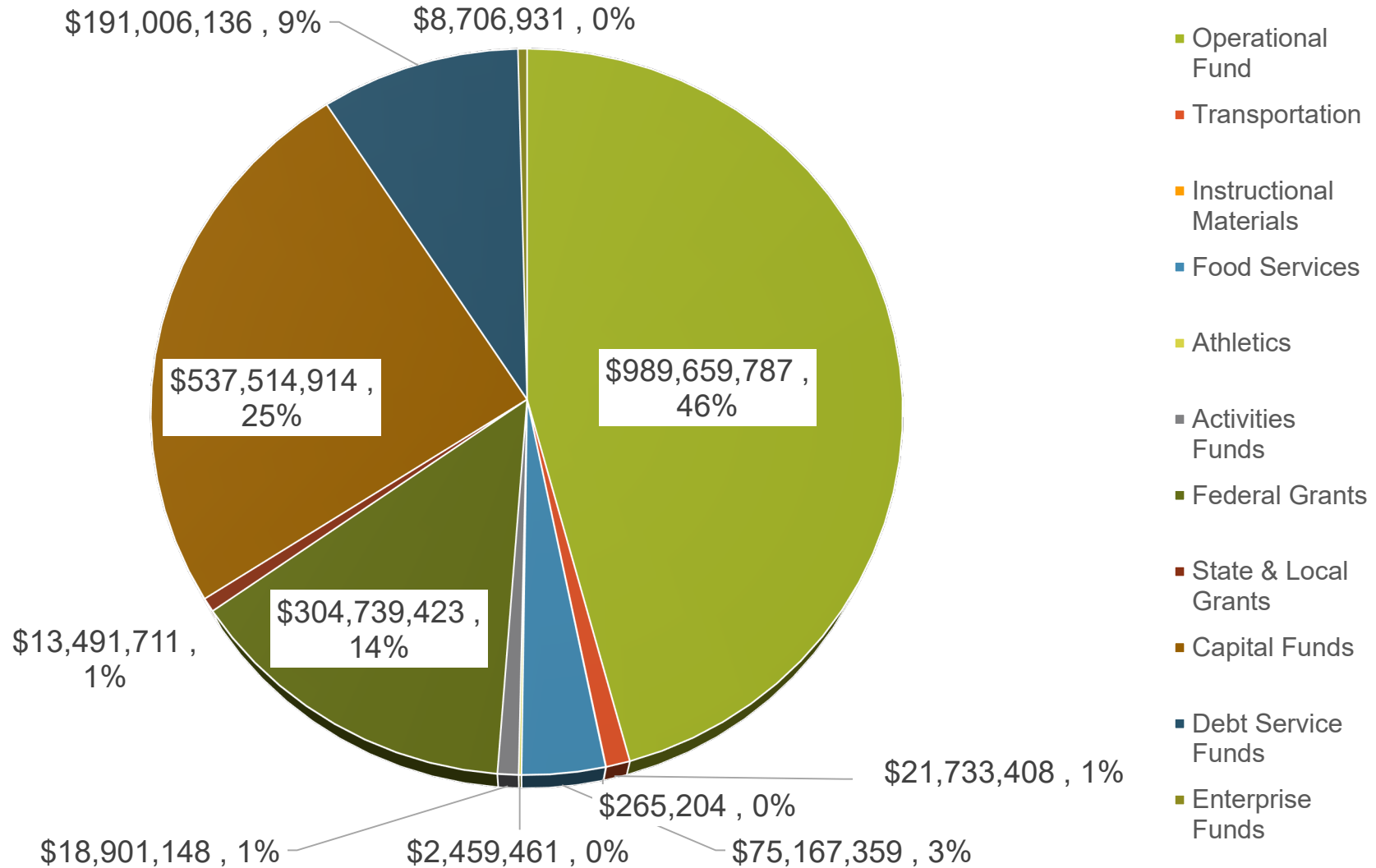
APS Charter Schools Operational SEG Comparison Fiscal Year 2023 - 2024						2% Admin Fee from Charters FY 2023-24	APS Charter Schools Charter School Enrollment Comparison Actual 2022-23 (40 day) vs Budgeted 2023- 2024				APS Charter Schools School Calendar Fiscal Year 2023- 2024		
Charter School Name	FY 2022-2023 Operational SEG Revenue	FY 2023-2024 Operational SEG Revenue	Increase / Decrease	Increase / Decrease %	Explanation for Fluctuation Greater than 25%	FY 2023-2024 2% of SEG	FY 2022-2023 Actual 40 Day Enrollment	FY 2023-2024 Budgeted Student Enrollment	Proposed Growth (Loss) in Enrollment	2022-23 School Hours	2023-24 School Hours	Variance in School Hours	
ABQ Charter Academy	3,998,889	4,828,986	830,097	20.76%		\$ 98,551	322.0	330.0	8.00	1200	1225.25	25.25	
ACE Leadership High School	2,666,419	3,104,295	437,876	16.42%		\$ 63,353	236.0	250.0	14.00	1140	1140.00	0.00	
Albuquerque Talent Development	1,170,647	1,744,026	573,379	48.98%	Increase in total program units for FY23-24	\$ 35,592	135.0	142.0	7.00	1168	1211.75	43.75	
Alice King Community School	4,939,861	5,654,648	714,788	14.47%		\$ 115,401	451.0	454.0	3.00	1040	1153.79	113.79	
Christine Duncan's Heritage Academy	4,588,032	5,346,898	758,866	16.54%		\$ 109,120	370.0	368.0	(2.00)	1299/1313	1327/1326.58	28/13.58	
Cien Aguas International School	4,421,626	5,339,436	917,810	20.76%		\$ 108,968	422.0	422.0	0.00	1098	1176.36/1168.12	78.36/70.12	
Coral Community Charter School	2,193,629	2,250,127	56,499	2.58%		\$ 45,921	203.0	201.0	(2.00)	1248	1248.00	0.00	
Corrales International School	2,697,445	3,218,490	521,045	19.32%		\$ 65,683	241.0	241.0	0.00	1062/1124	1170/1140	108/16	
Digital Arts & Technology Academy	3,368,432	3,815,377	446,945	13.27%		\$ 77,865	348.0	350.0	2.00	1056	1161.50	105.50	
East Mountain High School	3,948,271	4,900,938	952,667	24.13%		\$ 100,019	376.0	414.0	38.00	1182	1184.79	2.79	
El Camino Real Academy	3,771,629	4,283,706	512,077	13.58%		\$ 87,423	335.0	367.0	32.00	1261/1337	1348.33/1359.42	87.33/22.42	
Gilbert L. Sena Charter High School	2,062,460	2,047,843	(14,617)	-0.71%		\$ 41,793	141.0	151.0	10.00	1150	1265.00	115.00	
Gordon Bernell Charter School	2,331,795	2,360,279	28,485	1.22%		\$ 48,169	140.0	140.0	0.00	1190	1218.00	28.00	
Health Leadership High School	2,993,050	2,421,307	(571,743)	-19.10%		\$ 49,414	216.0	210.0	(6.00)	1151	1161.25	10.25	
International School at Mesa Del Sol	3,353,916	4,257,410	903,494	26.94%	Increase in enrollment of 27 students	\$ 86,886	319.0	346.0	27.00	1190/1219	1217/1233	27/14	
La Academia de Esperanza	2,503,359	2,971,223	467,863	18.69%		\$ 60,637	233.0	233.0	0.00	1125	1213.00	88.00	
Los Puentes Charter School	1,919,286	1,449,605	(469,682)	-24.47%		\$ 29,584	101.0	101.0	0.00	1080	1380.00	300.00	
Mark Armijo Academy	2,452,622	2,532,126	79,504	3.24%		\$ 51,676	200.0	200.0	0.00	1157	1193.00	36.00	
Montessori of the Rio Grande	2,459,457	2,722,543	263,085	10.70%		\$ 55,562	215.0	216.0	1.00	1092	1148.98	56.98	
Mountain Mahogany Community School	2,388,357	3,034,942	646,585	27.07%	Increase in program units for FY23-24	\$ 61,938	224.0	227.0	3.00	1087/1124	1143.5/1196	56.5/72	
Native American Community Academy	5,310,709	5,839,010	528,301	9.95%		\$ 119,163	455.0	455.0	0.00	1208/1208	1218.5/1234	10.50/26	
New America School	2,309,051	2,824,021	514,970	22.30%		\$ 57,633	208.0	230.0	22.00	1185	1192.00	7.00	
New Mexico International School	3,892,499	4,971,685	1,079,186	27.72%	Increase in program units for FY23-24	\$ 101,463	395.0	400.0	5.00	1036	1146.06	110.06	
Public Academy for Performing Arts	3,813,375	4,454,225	640,850	16.81%		\$ 90,903	434.0	435.0	1.00	1231	1239.60	8.60	
Robert F Kennedy High School	4,426,162	5,405,504	979,342	22.13%		\$ 110,316	370.0	395.0	25.00	1235	1252.00	17.00	
Siembra Leadership High School	3,005,704	3,537,978	532,274	17.71%		\$ 72,204	283.0	300.0	17.00	1157	1265.00	108.00	
South Valley Academy	6,226,269	7,887,178	1,660,908	26.68%	14 students	\$ 160,963	606.0	620.0	14.00	1101	1201.05	100.05	
Technology Leadership High School	3,326,976	3,425,826	98,850	2.97%		\$ 69,915	310.0	315.0	5.00	1151	1167.50	16.50	
VOZ Collegiate	1,232,595	1,365,290	132,695	10.77%		\$ 27,863	64.0	108.0	44.00	1419	1345.00	(74.00)	
William W. and Josephine Dorn Community	656,311	843,928	187,617	28.59%	Increase in enrollment of 19 students	\$ 17,223	49.0	68.0	19.00	1099	1141.25	42.25	
<b>Totals</b>	<b>\$ 94,428,834</b>	<b>\$ 108,838,849</b>	<b>\$14,410,015</b>			<b>\$ 2,221,201</b>	<b>8,402.00</b>	<b>8,689.00</b>	<b>287.00</b>				
<b>***Cottonwood Classical will be a State authorized Charter School beginning July 1, 2023</b>										Voz is currently working with the state regarding a waiver for the school calendar. If waiver is not granted a new calendar will be			

# Budget for Albuquerque Public Schools

All Funding Sources including Emergency Reserve

\$2,163,645,482

*[Two billion, one hundred sixty-three million, six hundred forty-five thousand, four hundred eighty-two dollars]*



# Albuquerque Public Schools 2023-2024 Budget Resolution

BE IT RESOLVED by the Board of Education of Albuquerque Schools, subject to any technical adjustments by APS and the Public Education Department and approval by the Public Education Department of the State of New Mexico, that the amounts shown in the following schedule be appropriated to each fund as specified for the ensuing fiscal year beginning July 1, 2023, and ending June 30, 2024.

Fund	Amount
Operational	984,922,882
Forest Reserve/Ad Valorem -	4,736,905
Student Transportation	21,733,408
Instructional Materials	265,204
Food Services	75,167,359
Athletics	2,459,461
Activities	18,901,148
Federal Grants	304,739,423
State and Local Grants	13,491,711
Federal Capital	35,769,141
State and Local Capital	24,260,443
General Obligation Bonds	152,724,239
Special Capital Outlay - Local	23,054,716
Special Capital Outlay - State	8,528,485
House Bill 33	191,346,730
Senate Bill 9	78,488,016
Educational Technology Equipment	23,343,144
General Obligation Bonds Debt Service	191,006,136
Enterprise Fund-KANW Radio Station	1,408,097
Enterprise Fund-Graphics Enterprise Services	1,458,579
Enterprise Fund-Charter School Business Services	140,083
Enterprise Fund-Transportation Enterprise Fund	4,114,812
Enterprise Fund-Facilities Enterprise Fund	1,532,825
Enterprise Fund-Technology Professional Development	52,535
<b>Total All Funds</b>	<b>\$2,163,645,482</b>

The 2023-24 Albuquerque Public Schools Budget Resolution was submitted for consideration and action by the Board of Education at a Board of Education meeting held on Wednesday, May 24, 2023 at 5:00 pm as a combination live/virtual meeting.