

**FISCAL  
YEAR**

**2025**



ALBUQUERQUE PUBLIC SCHOOLS



# **BUDGET PLANNING**

**Fiscal Year 2025**

July 1, 2024 to June 30, 2025

**Presented to: APS Board of Education  
December 18, 2023**

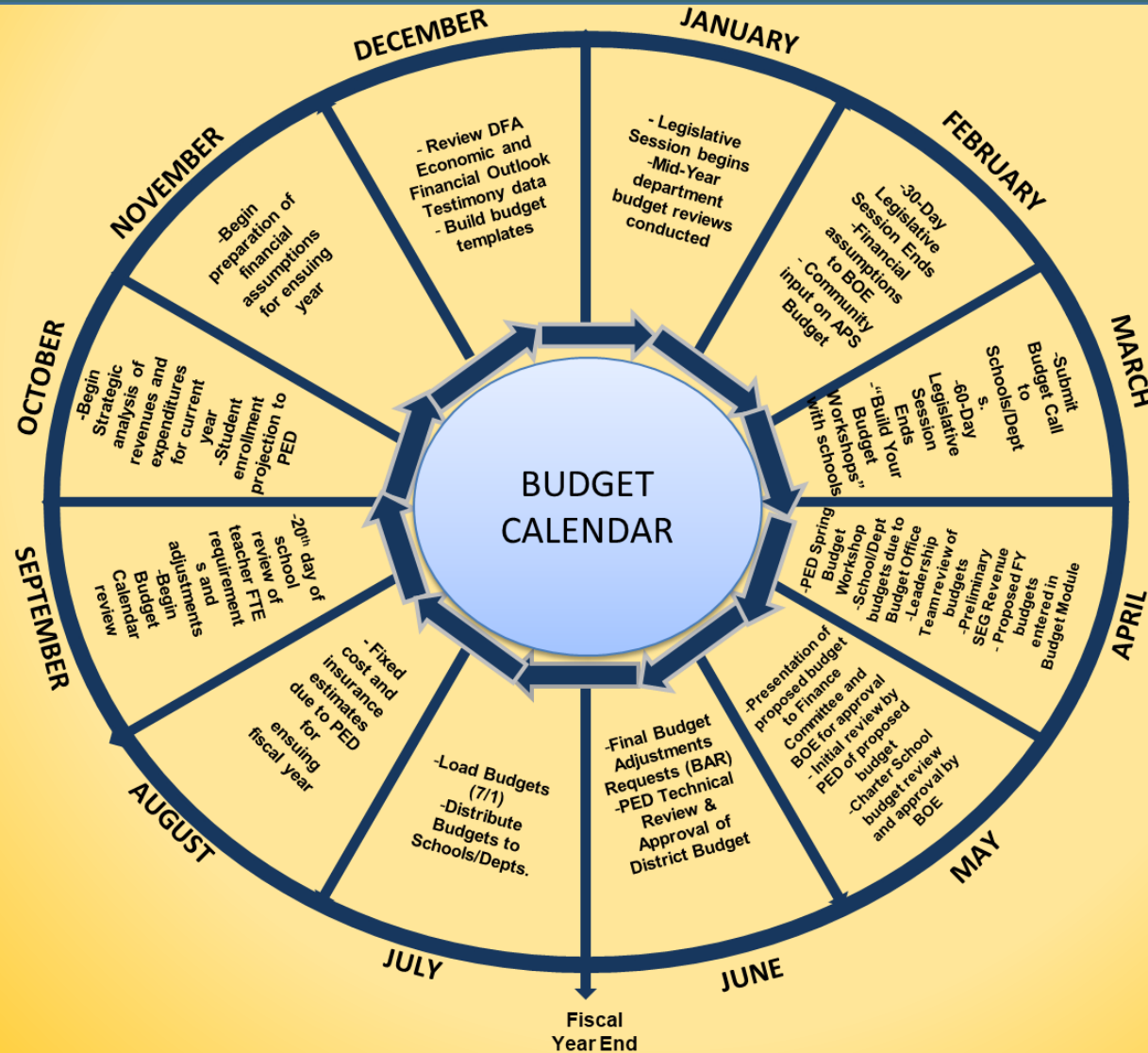
**Rennette Apodaca, Chief Financial  
Officer**

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

# In this Presentation

- FY24 Budget Update
- Budget vs Actual
- FY25 Projected Revenue
- ESSER Update

# FY24 Operational Budget Update



# FY24 Operational Budget vs Actual

Budget	YTD Expenses	Encumbered	Balance
923,594,386	316,938,596	528,743,773	76,992,249

*\*The balance is what is left to spend from January 2024 to June 2024  
Data pulled as of 12/13/23*

# FY25 Projected Revenue

	FY 2021-22		FY 2022-23		FY 2023-24		FY 24-25 Projection
	Original	Final Funded	Original	Final Funded	Original	Final Funded	Original
<b>FUNDED MEM (FTE)</b>	72,523.250	72,523.250	71,460.750	71,460.750	68,902.250	68,902.250	67,216.000
<b>Program Units</b>							
Kindergarten	7,461.000	7,461.000	7,863.480	7,863.480	7,512.120	7,512.120	7,282.120
Basic	79,705.821	79,705.821	78,213.611	78,213.611	75,431.133	75,431.133	72,914.133
<b>Total Membership Program Units</b>	87,166.821	87,166.821	86,077.091	86,077.091	82,943.253	82,943.253	80,196.253
T & E Index FY20=75%, FY21=50%, FY22=25% FY23=0%	1.080	1.080	-				
TCI Index FY20=25%, FY21=50%, FY22=75% FY23=100%	1.077	1.077	1.074	1.074	1.080	1.080	1.074
Staffing Cost Multiplier (SCM)	1.078	1.078	1.074	1.074	1.080	1.080	1.074
Actual Units for T/E & TCI	6,799.012	6,799.012	6,369.705	6,369.705	6,635.460	6,635.460	5,934.523
<b>Adjusted Basic Program Units</b>	93,965.833	93,965.833	92,446.796	92,446.796	89,578.713	89,578.713	86,130.776
<b>Special Ed Add On:</b>							
Units	19,872.450	19,872.450	19,726.250	19,726.250	20,187.200	20,187.200	20,187.200
Ancillary FTE	532.420	532.420	494.220	494.220	502.180	502.180	502.180
Ancillary Units	13,310.500	13,310.500	12,355.500	12,355.500	12,554.500	12,554.500	12,554.500
Fine Arts	1,982.075	1,911.275	1,817.800	1,817.800	2,187.405	2,187.405	2,187.405
Bilingual	1,887.205	1,882.120	1,834.955	1,835.665	1,843.415	1,843.415	1,843.415
ES PE	688.140	688.140	688.140	1,838.820	2,045.160	2,045.160	2,045.160
<b>Adjusted Program Units</b>	131,706.203	131,630.318	128,869.441	130,020.831	128,396.393	128,396.393	124,948.456
National Board Certified	582.000	571.500	571.500	573.000	573.000	573.000	390.000
School Size Adjustment	328.572	328.572	177.654	177.654	-	-	-
At Risk Index	0.201	0.203	0.194	0.194	0.200	0.200	0.200
<b>MEM</b>	72,523.250	72,523.250	71,460.750	71,460.750	68,902.250	68,902.250	67,216.000
At Risk Units	14,577.173	14,722.220	13,863.386	13,863.386	13,780.450	13,780.450	13,780.450
Growth Units	569.52	-	-	-	-	-	-
Charter Student Activities	7.80	7.80	14.50	14.50	23.70	23.70	23.70
HomeSchool Student Activities	7.10	7.10	7.45	7.45	18.05	18.05	18.05
Home School Student Program Units	0.50	0.50	0.25	0.25	-	-	-
Extended Learning Units	7,914.17	632.17	632.78	894.03	-	-	-
ELTP/K5+ 3% Salary Increase			14,904,846.52	1,729,236.90			
K-12+ Plus Units -Tier 1	-				1,873.39	1,873.39	1,873.39
K-12+ Plus Units -Tier 2					271.58	271.58	271.58
<b>Total Program Units</b>	155,693.033	147,900.180	144,136.956	145,551.096	144,936.563	144,936.563	141,305.626
<b>Unit Value</b>	\$ 4,770.70	\$ 4,863.00	\$ 5,450.92	\$ 5,522.50	\$ 6,241.67	\$ 6,304.67	\$ 7,043.70
<b>Program Cost</b>	\$ 742,764,753	\$ 719,238,575	\$ 800,583,863	\$ 805,535,165	\$ 904,646,197	\$ 913,777,201	\$ 995,314,438
ELTP Hold Harmless		113,877					
<b>NET SEG</b>	\$ 742,764,753	\$ 719,352,452	\$ 800,583,863	\$ 805,535,165	\$ 904,646,197	\$ 913,777,201	\$ 995,314,438

# ESSER Funds Update

Budget Item	Budget	Expenses	Encumbered	Budget Remaining	% of Grant Funds Used	% Expenses and Encumbered
Unfinished Learning	\$97,435,230.26	\$54,742,927.12	\$19,453,396.03	\$23,238,907.11	56%	76%
Social Emotional & Mental Health	\$16,997,658.97	\$6,147,050.74	\$10,425,966.22	\$424,642.01	36%	100%
Technology Initiatives	\$23,149,999.97	\$6,916,246.62	\$14,562,914.57	\$1,670,838.78	28%	93%
Facility Projects	\$42,867,510.88	\$16,810,414.85	\$15,655,011.33	\$10,402,084.70	39%	76%
Operation of Schools/Budget Stabilization	\$29,796,027.89	\$2,773,964.12	\$21,721,070.09	\$5,300,993.68	8%	82%
Other Allocations	\$31,917,266.03	\$17,293,903.49	\$14,623,362.54	\$0.00	54%	100%
<b>TOTAL ARPA Spending</b>	<b>\$242,163,694</b>	<b>\$103,334,347</b>	<b>\$98,160,938</b>	<b>\$41,037,466.28</b>	<b>44%</b>	<b>83%</b>