



FY 2027 Budget Program Presentation

April 15, 2026

APS Operational Funds Budget

PROFILE OF A GRADUATE

An APS Graduate is:



APS Students Demonstrate Proficiency in Academic Skills,
Content Knowledge, Personal Finance and Technology

ALBUQUERQUE PUBLIC SCHOOLS
APS RISING

Our APS Commitment

“We commit to ensuring that these traits serve as the foundation for student success in our Elementary Commitment, Middle School Redesign, and the Academies of Albuquerque, by creating a coherent throughline of skills, habits, and mindsets from Pre-K through High School.”

GOALS



GOAL 1
Early Literacy



GOAL 2
Math Proficiency



GOAL 3
Post-Secondary
Readiness



GOAL 4
Skills, Habits and
Mindsets



High-Quality PD

Deeper Learning
(genius hour)

Community Schools
Impact Coordinator

Teaching & Learning
Coaches

High Dosage Tutoring

Student Success Systems
Resource Teacher

TOPS - Elementary
Redesign

Next Education
Workforce

APS ES Commitment

Academies of
Albuquerque

Culture of Care

Inclusive Practices

PROMISING PRACTICES



INITIATIVES

FY 2027 Budget Program Presentation

APS Operational Funds Budget

Rennette Apodaca, Chief Financial Officer

David Vigil, Executive Director Budget & Strategic Funding

The Role of the Board of Education in Budget Governance

The Board of Education's role is not to build the budget. Rather, the Board's role is to determine whether the superintendent's proposed budget is aligned with the Board's adopted goals and guardrails. Within this framework, the Board should approve the budget only if the superintendent has clearly demonstrated that it prioritizes the accomplishment of the goals while honoring the guardrails.

This means Board members should review the budget through questions such as:

- Does this budget clearly prioritize our goals?
- Is there clear evidence that the guardrails are being honored?
- What is the logic from outcomes to outputs to inputs?
- What is being added, continued, increased, decreased, or eliminated?
- How much is being invested toward each goal, and how is that changing over time?

Equally important is what the Board should not do. The Board should not engage in line-item management or attempt to rewrite or amend the budget during the Board meeting. The materials are explicit: if the Board is not convinced, it should send the budget back rather than revise it itself. Otherwise, the Board risks undermining its ability to hold the superintendent accountable for results.

Once the Board adopts the budget, it delegates authority to the superintendent to operate within the approved allocations. If funds need to move between those allocations, those changes should come back to the Board for approval.

Put simply, the Board's role is to examine alignment, ask strategic questions, approve or reject the superintendent's recommendation, and then hold the superintendent accountable for results. It is not the Board's role to design the budget itself.

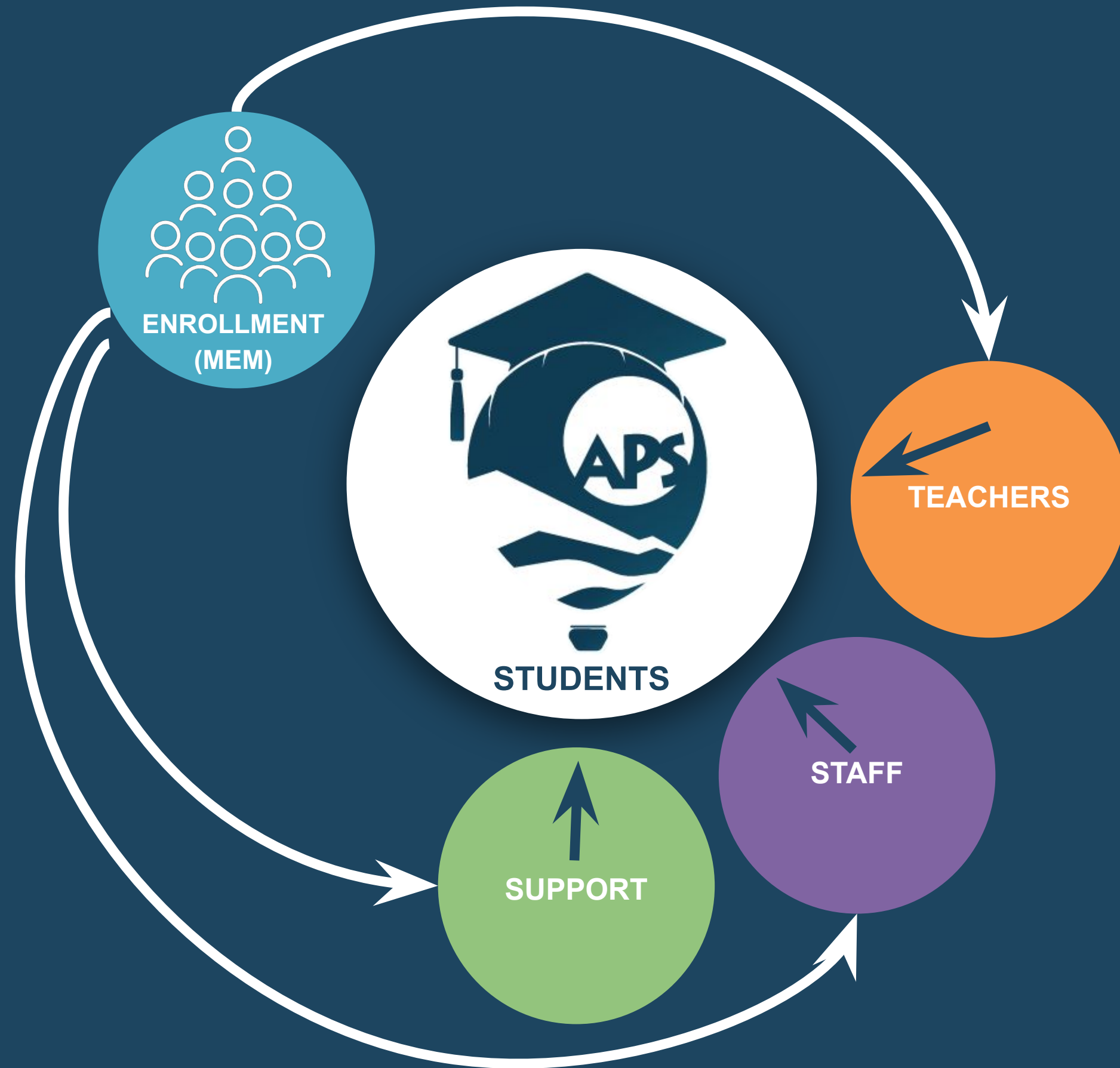
Understanding APS Funding and Spending

Revenue

APS receives most of its operational funding through the state's public school funding formula, where revenue is driven by student enrollment (MEM) and adjusted for student needs such as special education, English learners, and at-risk status. These factors generate "program units," which are multiplied by a state-set unit value to determine the district's State Equalization Guarantee (SEG) funding.

Expenditures

Expenses are managed within a strict policy framework that requires a balanced budget and a minimum 5% reserve. Funds are strategically allocated to instruction, school administration, and district support services, with staffing and spending closely tied to enrollment projections and student outcomes. Ongoing planning, monitoring, and community input ensure resources are used efficiently and aligned with student needs and district priorities.

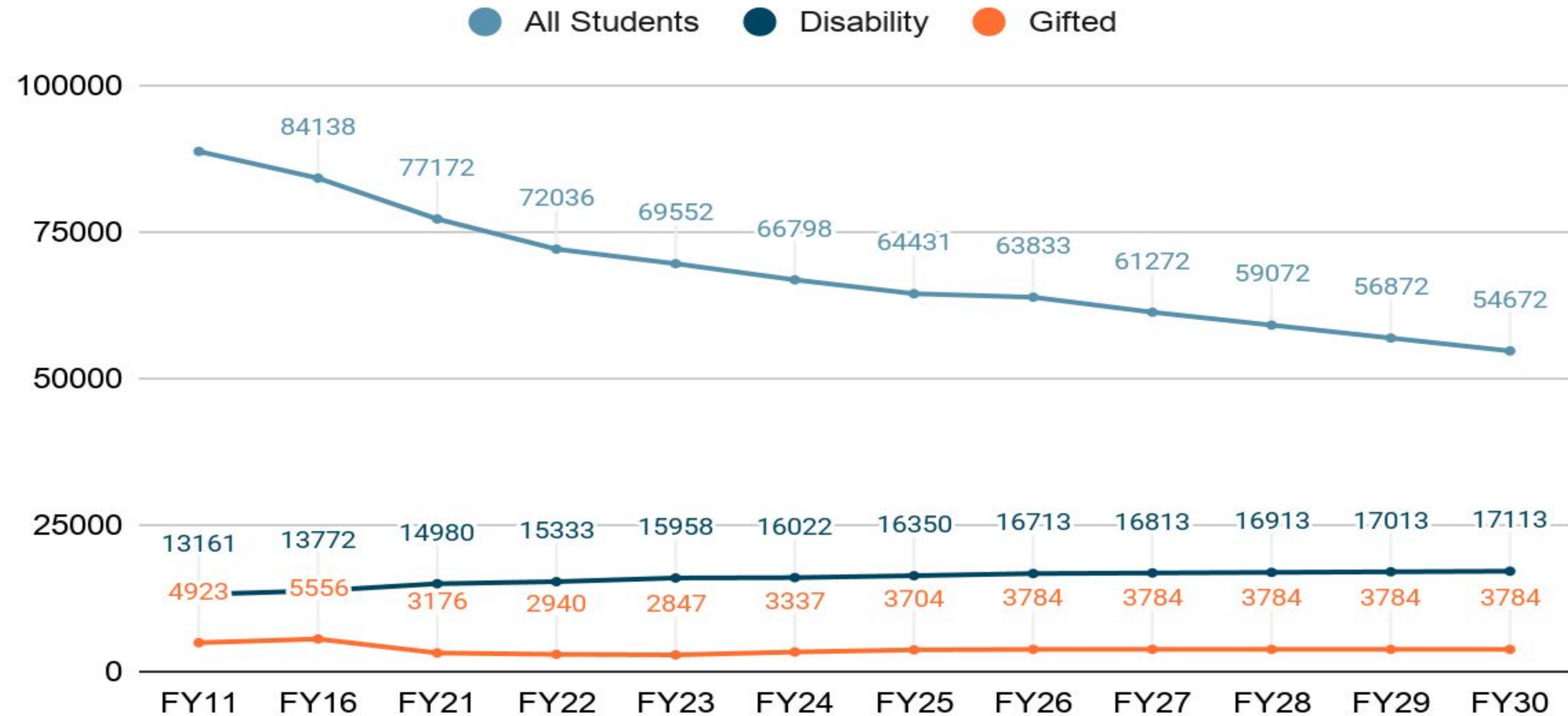


Student Success is at the Center of APS Funding and Resources

Student success is driven by a funding and resource system where enrollment determines available revenue, and strategic spending ensures those resources are directed toward instruction, support services, and programs that tie directly to student outcomes.

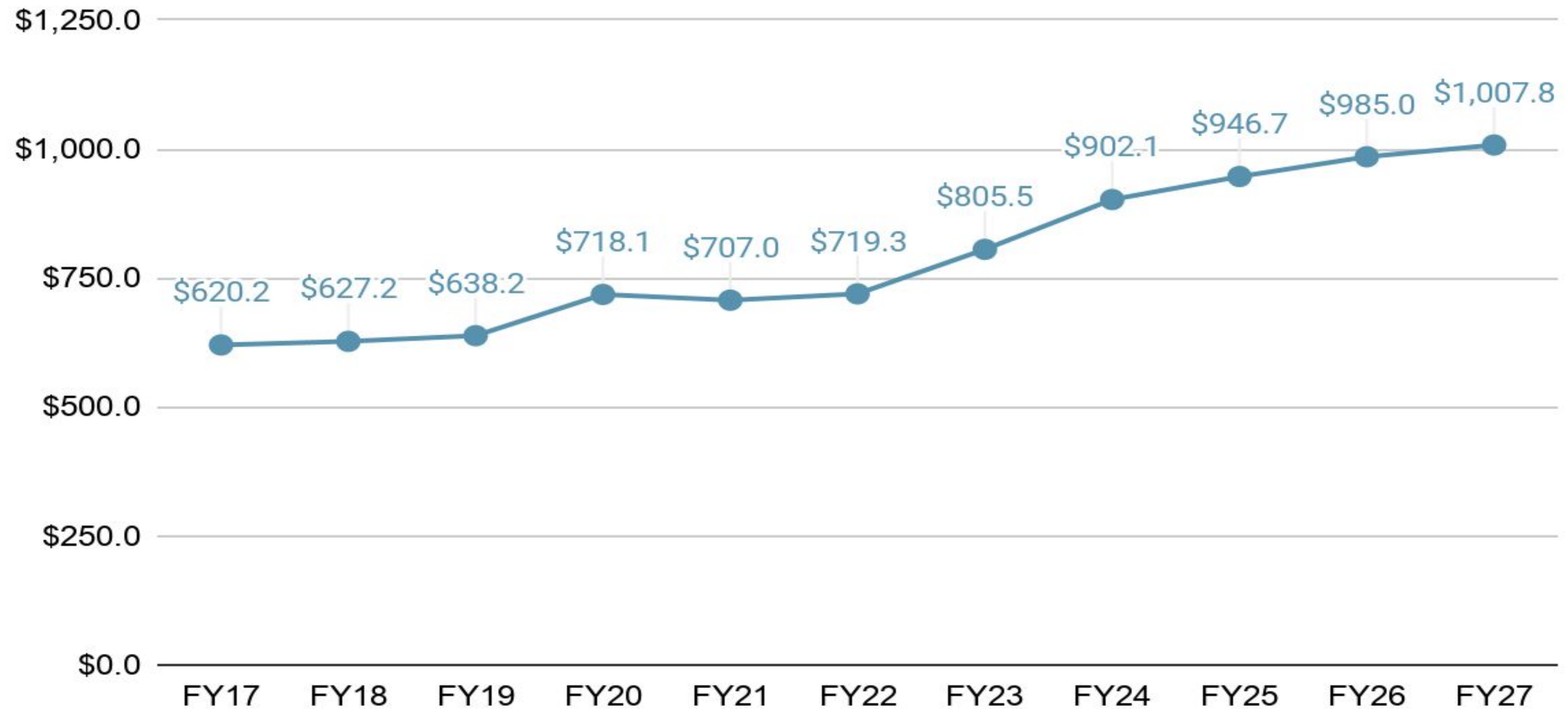
Student Population Trends

Student Population Trends



State Equalization Guarantee (SEG)

History of APS SEG 2017-2027

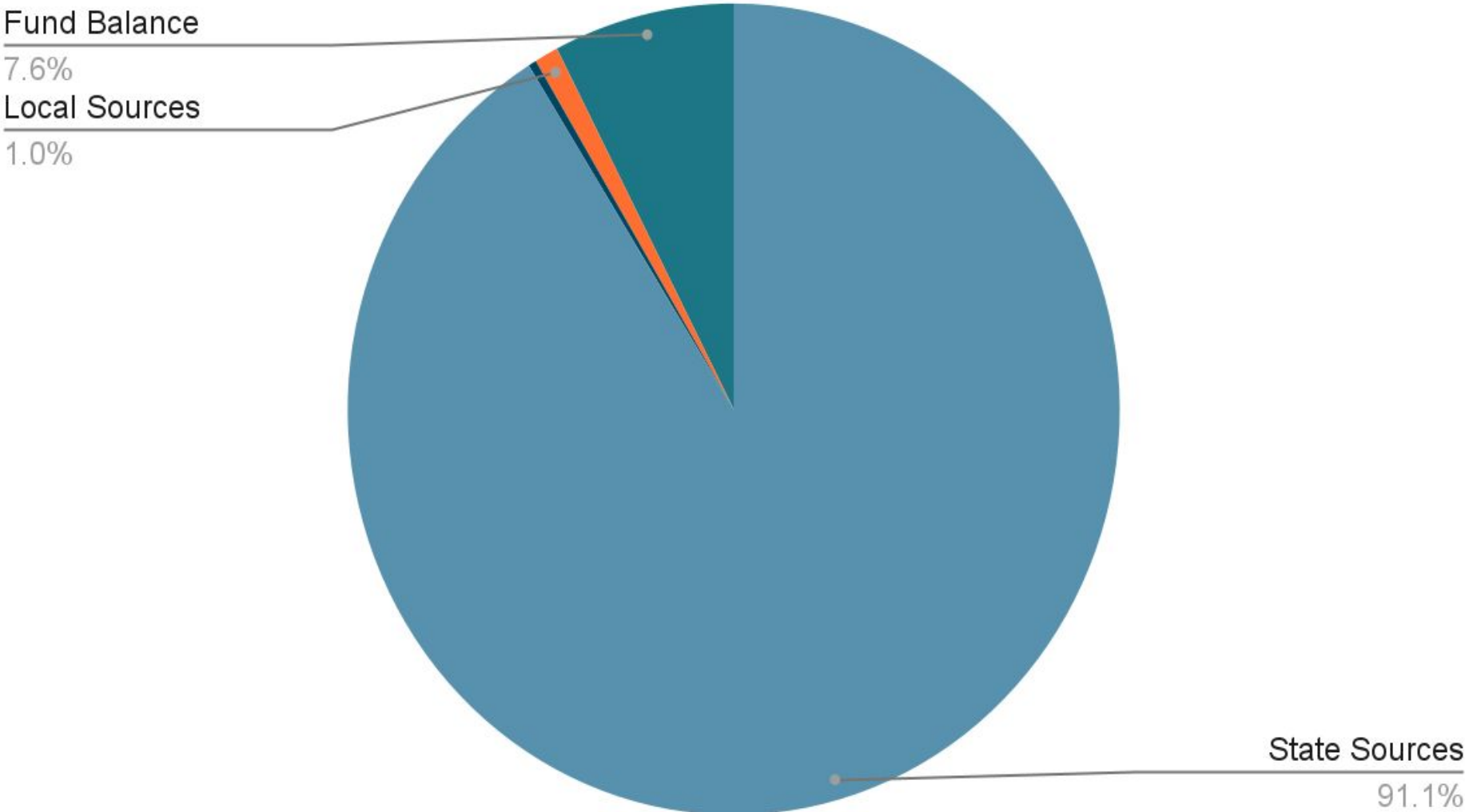


BUDGET PROJECTION

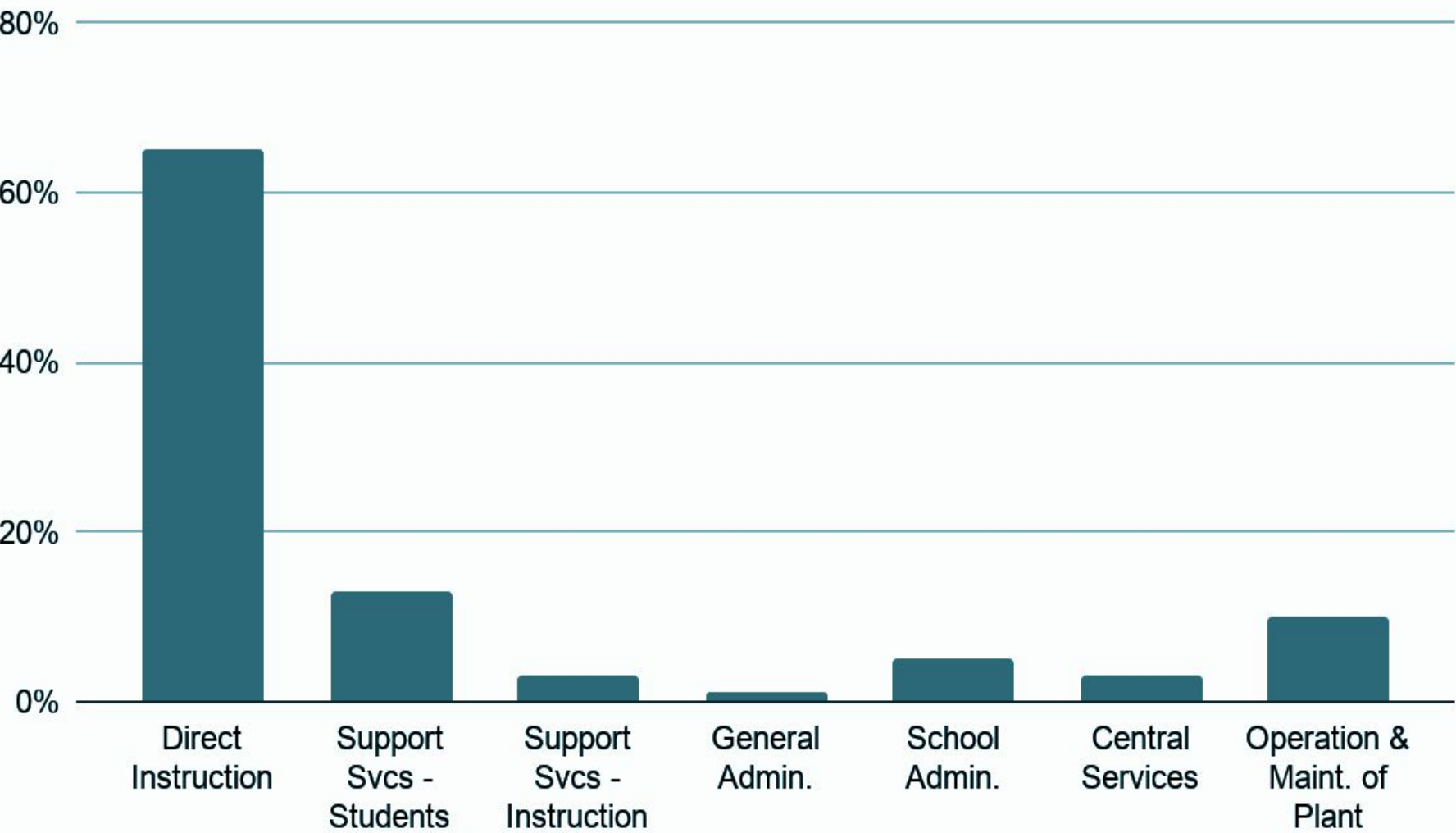
OPERATIONAL BUDGET: \$1.08B

*AS OF APRIL 10, 2026 - SUBJECT TO CHANGE

Operational Revenue



Operational Expenditures

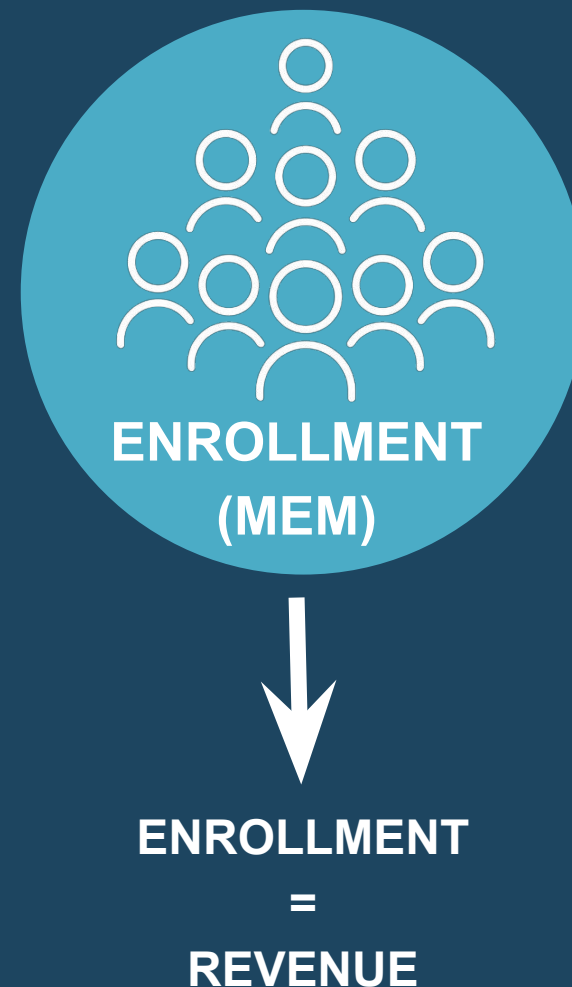


*Figures shown are estimates and projections based on current assumptions and are intended to reflect the district’s best assessment of expected outcomes at this time.

Operational Funds Revenue

Student Enrollment Drives Funding

- Funding starts with student enrollment
- MEM = Membership
- Funding is based on prior year average of the following student counts:
 - at 80 days
 - at 120 days
- Includes adjustments for:
 - English learners
 - Special education
 - Program participation
 - At-Risk
 - Elementary Fine Arts
 - Elementary PE



Program Units (Student Needs)

- Students are converted into program units based on:
 - Enrollment (MEM)
 - Student needs (special education, English language, etc.)

Unit Value (Set by State)

- Determined annually by Legislature and PED
- Formula:
 - $\text{Total Public School Support Appropriation} \div \text{Total Program Units} = \text{Unit Value}$

Operational Revenue (SEG)

- $\text{APS Funding} = \text{Program Units (enrollment and student needs)} \times \text{Unit Value}$

District SEG Funding is largely based on prior year enrollment, not current-year estimates

Operational Funds Expenses

Enrollment Reporting

- Actual Enrollment Reporting to NMPED (current year)
 - 40-day enrollment data
 - 80-day enrollment data
 - 120-day enrollment data

Enrollment Projections for School Staffing

- Cohort Survival Model
 - 40-day enrollment data
 - A cohort survival model uses past student movement between grades to predict how many students will be enrolled in each grade in the future

APS School Staffing Model (Dec - Feb)

- Enrollment projections determine school staffing:
 - Teachers
 - Educational assistants
 - Administrative staff

Operational At-Risk Expenditures

- Amount and autonomy is based on performance framework

School Instructional Council

- Works in collaboration with the staff to set priorities for discretionary funds or at risk funds in the school's budget and in developing and overseeing the implementation of a budget that places resources where they will effectively support the school's goals

Compliance Process (August - May)

- If actual enrollment increases during school year
 - Additional staff may be added





BUDGET AS AN INSTRUMENT OF POLICY

Budgets serve as reflection of laws, regulations and policies.

▶ Operational Funds

- Article 8 (Public School Finance Act)
- § 22-8-25 (SEG distribution)
- § 22-8-6 – Program cost calculation (formula structure)
- § 22-8-23 – At-risk index (drives additional funding)
- § 22-8-26 – Budget approval requirements
- § 22-8-29 – Budget adjustment authority
- § 22-5-4 – Local school board powers
- § 22-8-11 – Budget submission requirements
- § 22-10A-20 - class size
- §22-10A-4 – Licensure Framework & Salary Alignment
- § 22-10A-4 - school administrators (principals)
- § 22-10A-11.4 – Administrator licensure tracks
- § 22-10A-18 – Duties of principals
- § 22-10A-17.1 – Educational Assistants
- § 22-10A-39 – Non Certified School Employee
- 6.20.2 NMAC – Budget Preparation and Maintenance
- HB- 2 – General Appropriation
- HB 47- 80/20 Insurance
- 5% Fund Balance Reserve
- Required Balanced Budget



BUDGET AS STRATEGIC SUPPORT

The budget as strategic support means aligning financial resources directly with goals, guardrails and strategic plan.

► Supports Board of Education Goals & Honors Guardrails and Strategic Plan

Elementary:

TOPS Model - Goal 1 to 4

Genius Hour Supplies - Goal 1 to 4

Elementary School Commitment -

High Quality Instructional Materials (Guardrail 3)

LETRS (Goal 1)

Middle School:

Middle School Redesign - Collaboration 5 of 7 -

Team Teaching

WEB (Where Everyone Belongs) - Goal 4

High School

Freshman Academies/ Academies of Albuquerque - Goal 3

CTE consumable supplies - Goal 3

BUDGET AS A MANAGEMENT TOOL

Using a budget as a management tool means applying it not just for allocating money, but also for planning and monitoring the use of resources to achieve strategic objectives effectively.

OPERATIONAL

Resource Allocation

- Minimum 5% Fund Balance Reserve
- Instruction (teachers, assistants)
- School Administration (principals, administrative staff)
- District Support (HR, payroll, utilities, maintenance, APS police, insurance—self-funded)

Performance Monitoring

- Student Outcome Focused Governance Monitoring
- Project Management Oversight Committee
- Enrollment Compliance
- Quality of Education & Family Engagement Survey
- Superintendent Advisory Boards
- Actual vs Budget



Planning

- Budget Community Surveys & Meetings (Guardrail 4 & 5)
- Tribal Consultations (Guardrail 4 & 5)
- Enrollment Projections
- Base Resources (Guardrail 2)
- Budget Call
- Instructional Councils (Guardrail 4 & 5)
- Master Schedules
- Budget Adjustments

Challenges

- Under enrolled schools
- Increase in medical costs
- Shrinking grant funding

Baseline Resources

APS uses a staffing plan to determine positions (FTE) at each school based position.

Personnel allocations include:

- One principal per school (with the exception of very low-enrolled schools)
- Teachers allocated based on state-mandated grade-level ratios (with smaller class sizes in early grades)
- Assistant principals, nurses, counselors, librarians, PE teachers, and other roles assigned based on enrollment ranges
 - For example, schools with fewer than 300 students receive a half-time PE teacher; schools with 301–642 students receive one PE teacher; schools with 643–800 students receive 1.5 PE teachers; and schools with more than 800 students receive two PE teachers
- Custodians allocated based on square footage
- High schools receive athletic trainers (1.0 FTE) and activities directors (1.2 FTE) per school

APS Operational Budget Overview

Continued

- Profile of a Graduate
- 6 Promising Practices
- TOPS Model for 21 elementary schools
- Academies of Albuquerque
- Community Schools
- LETRS (Goal 1)

Increasing

- Middle School Collaboration - 5 out of 7
- CTE consumable supplies for aligned programs of study

Different

- Department - Zero Based Budgeting for non-salary expenses
- Transitioning from central based to school based model
- Family Literacy
- Task Force - Literacy planning & grading (Goal 1)
- 80/20 medical premium cost sharing
- 1% raise in staff salaries

LOGIC MODEL

Aligning Budget to Support APS Goals and Honor Guardrails

Inputs

- **Funding**
 - State Equalization Guarantee (SEG)
- **Community Engagement**
 - Budget Survey
 - Community Meetings
 - Tribal Consultations
 - Equity Councils
 - Superintendent Advisory Committees
 - Instructional Councils
- **Compliance**
 - State Statutes
 - Negotiated Agreement
 - APS Guidebook for Schools
 - Budget Call
- **Strategies & Programs**
 - Performance Framework
 - TOP model schools
 - Middle School Redesign
 - Academies of Albuquerque
 - High Dosage Tutoring
 - Units of Study

Data Literacy

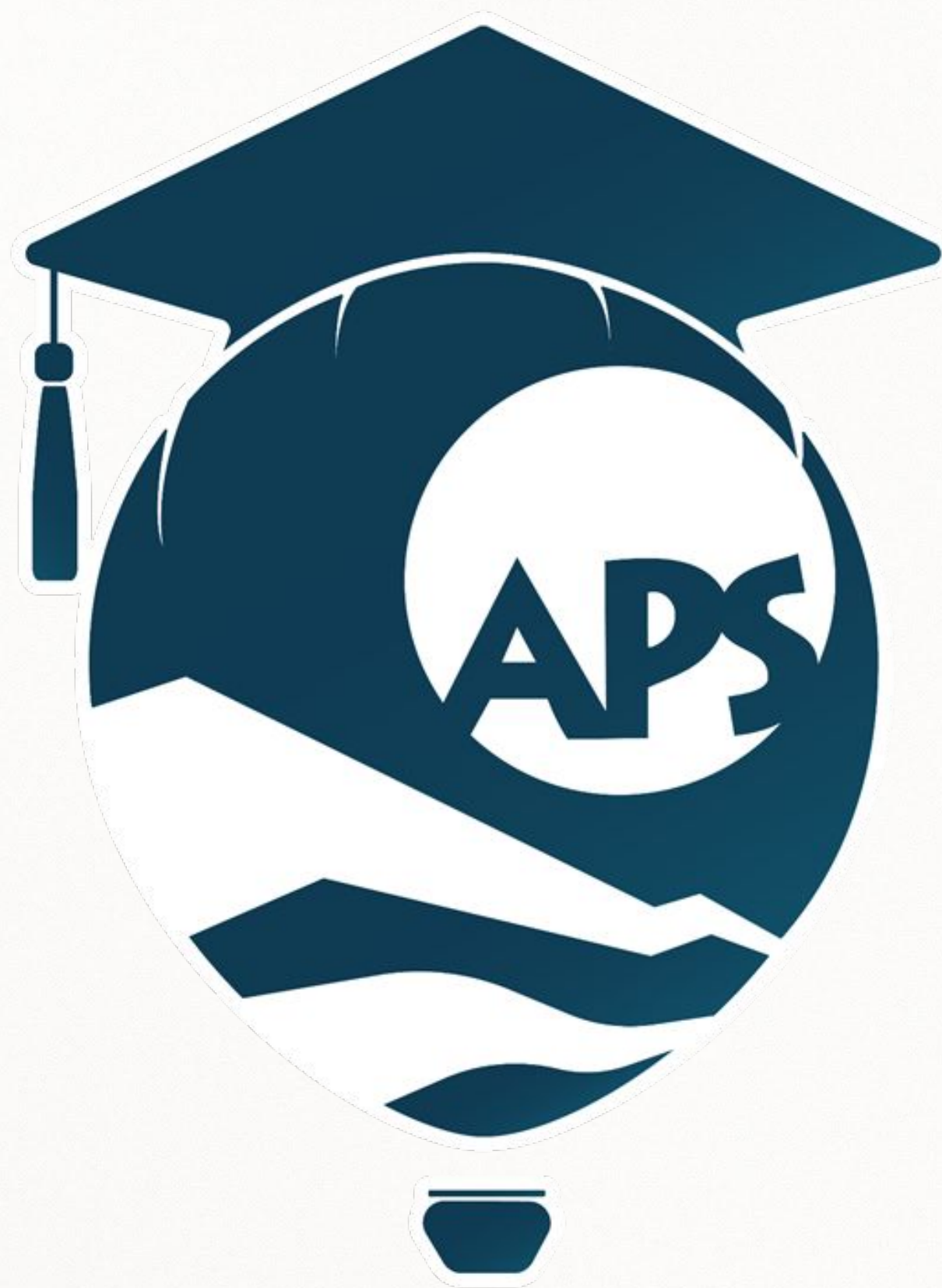
- ABC
- **ABC**
 - ABC
 - ABC
 - ABC
- **ABC**
 - ABC
 - ABC
 - ABC
- **ABC**
 - ABC
 - ABC
 - ABC
- **ABC**
 - ABC
 - ABC
 - ABC

Outputs

- **Human Resources**
 - School Administrators
 - Teachers
 - Educational Assistants
 - Counselors
 - Nurses
 - Support staff
- **School Resources**
 - General Education classes
 - IB classes
 - AP classes
 - Bilingual Programming
 - Elective Options
- **District Resources**
 - High Quality Instructional Materials
 - Genius Hour Supplies
 - CTE Supplies
 - Equipment/Furniture
 - Software

Outcomes

- **Operational funds enable student outcomes and aligns to Board Goals:**
 - Goal 1: Early Literacy
 - Goal 2: Math Proficiency
 - Goal 3: Post-Secondary Readiness
 - Goal 4: Skills, Habits & Mindsets



Thank You