



FY 2027 Budget Presentation

March 4, 2026

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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



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

Budget Development Process

In accordance with the State of New Mexico statutory requirements, local school boards are required to submit to the New Mexico Public Education Department and operating budget for the school district for the ensuing fiscal year.

The process begins with the development of a budget calendar and is then followed by several steps to ensure a strategic financial plan for the district is submitted to the New Mexico Public Education Department.

Albuquerque Public Schools

FY 2027 Budget Calendar

The following proposed schedule of activities will guide budget development in Albuquerque Public Schools for the school year 2026-2027. The public is welcome at all meetings. The Superintendent and her staff will provide budget briefings and updates to the Board and stakeholders throughout the FY2027 budget process.

Activity	Date
FY 2026 Budget Calendar Presented to the Board (action)	September 3, 2025 Board of Education Meeting
Begin Preparation of Budget Presentation Template	September 2025
Community Meetings	October 2025
Community Survey	October 2025
Begin Preparation of Financial Assumptions for FY27	October 2025
Fixed Cost and Insurance Estimate to PED	November 2025
Review of LEFC and LFC Outlook Data	December 2025
Receive Student Enrollment Projections for FY27	December 2026
Begin Building Budget Call Templates	December 2025
Legislative Session Begins	January 20, 2026
Budget Development for Schools and Departments	Feb – April 2026
End of Legislative Session	February 19, 2026
Legislative Update	March 2026
Program Area Presentations: Food Nutrition, Transportation, Capital	March 2026
FY 2026 SEG Revenue Projections Presented to the Board	March 2026
Program Presentations: Special Education	March 2026
PED Spring Budget Workshop	April 2026
Program Presentation: Fed/State Programs, Operational	April 2026
FY 2026 Final Budget Presented to the Board (action)	April 2026
Budget Submission to PED	April 15, 2026

State of New Mexico Funding Formula

State Equalization Guarantee (SEG) funds are allocated to APS through the funding formula, based on student enrollment.

- The formula is used to determine how much money is allocated to each district.
- Each student generates a certain number of units based on the level of service required to educate the student.
- Depending on the grade level, every student generates units as a general education student first.
- Students who require special ed services, bilingual services and are at-risk generate additional units.
- Teachers generate an increase to the unit value based on years of experience and level of licensure (Teacher Cost Index (TCI)).
- The total SEG is divided by the sum of total units in the state. This equals the unit value.
- Districts multiply their number of units by the unit value and that determines their SEG funding for the year.
- District funding is based on prior years numbers; average of attendance on 80th & 120th day.

State of New Mexico Funding Formula

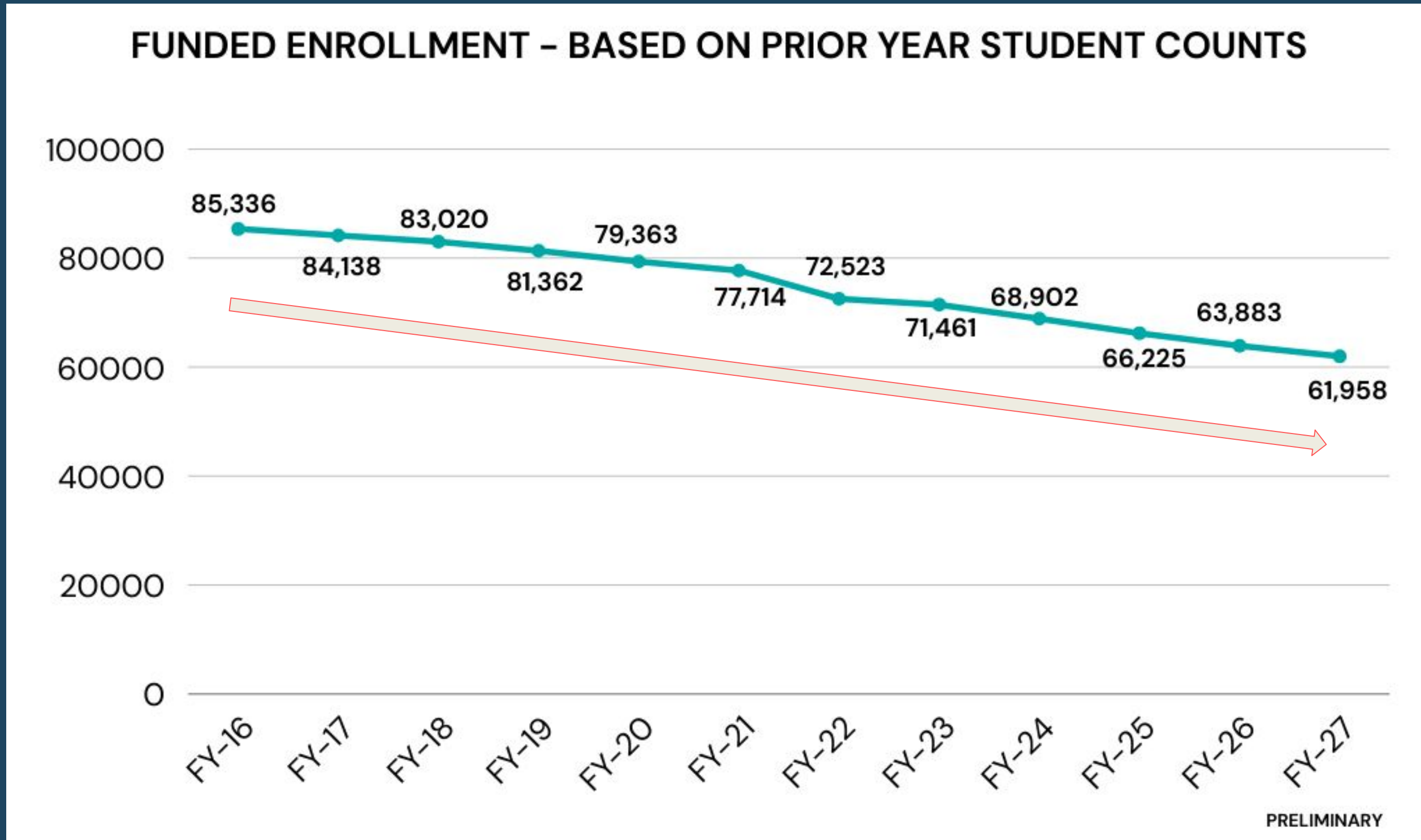
State Equalization Guarantee (SEG) formula continued:

- Money above the line is the State Equalization Guarantee: non-categorical funds that come directly to the district. These funds are not earmarked for specific programs and the district has autonomy utilizing these funds.

- Money below the line are funds under the purview of the PED; funds may come to the district via a grant application process.
 - Example: Community Schools / NM Pre-K
- Middle of the line are funds restricted for specific purposes
 - Example: Transportation / K5+; State Assessments

FY 2027

Projections Funded Student Enrollment Counts



Funding Sources

CAPITAL

- Funded through Tax Levies (SB9 & HB33)
- Construction
- Technology
- Infrastructure
- Real Estate

OPERATIONAL

Funded through
State Equalization Guarantee

- Salaries
- Benefits
- Utilities
- Property/Liability Insurance
- Supplies and Materials
- Instructional Materials
- Professional Development
- Fine Arts
- Bilingual
- Substitutes

FEDERAL

- Title I, II, III, VI
- Medicaid
- Special Education

STATE

- NM- Pre-K
- Career Technical Education
- Community Schools

DEBT SERVICE

FOOD & NUTRITION

UNIVERSAL FREE LUNCH

ACTIVITY

- Field Trips
- Student Activities

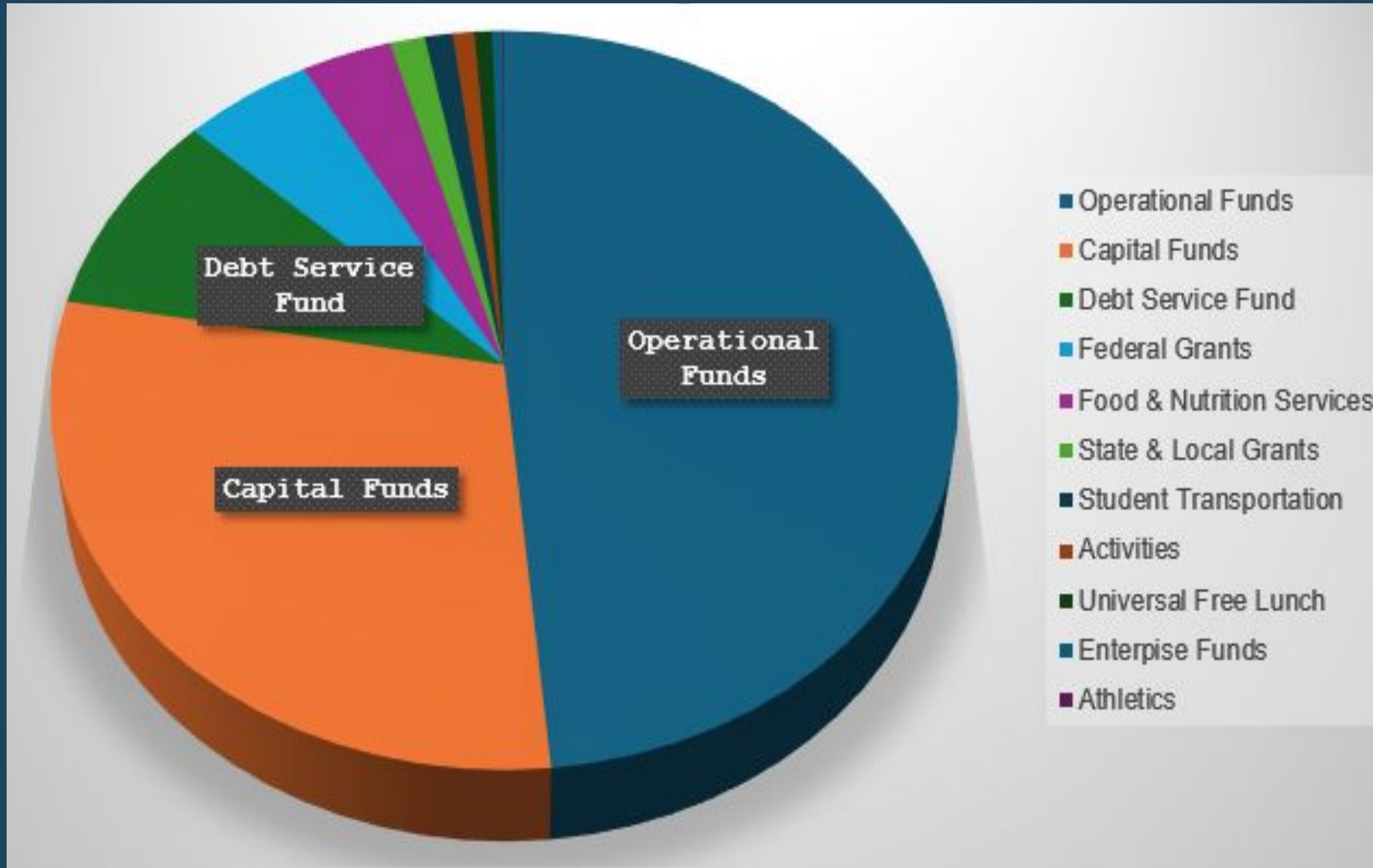
TRANSPORTATION

- School Buses
- To and From Expense
(Including Salaries)

ATHLETICS

ENTERPRISE FUNDS

FY 2027 Funding Sources



Community Input APS School Budget Survey 5,300 Responses



Primary Connection to APS

APS Parent/Guardian 47%

APS Employee 41%

APS Student 1.2%

Community Member 0.9%

*APS Employee who is also a Parent/Guardian 9.3%



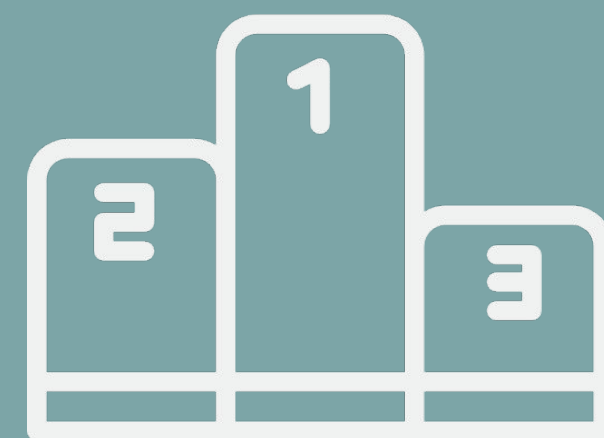
Budget Category Focus

Safety and Security

Instruction and Curriculum

Student Support
and Well-Being

Facilities and Infrastructure



Rank Budget Item

Heating and Cooling

Engaging & Relevant
Curriculum &
Instructional Materials

Counseling/Mental Health
Supports for Students

Staff School Safety

Community Input Board of Education's Listening Sessions 10/20 & 10/27



Top Priorities

School Safety

Mental Health Supports

SEL Resources for the
Classroom

Recruit & Retain SPED
Teachers

Smaller Class Sizes



Other Comments

Buses for Sports

Funding for Sports

School Lunches

Board of Education Be a Leader Student Presentation

October 2025



Top Priorities

Facilities, Maintenance
and Campus Environment

Safety and Security

Teaching, Learning
and Support Services

Student Engagement,
School Spirit, and Well-Being

Programs, Pathways,
and Access



Summary

Students clearly articulated the relationship between safe, well-maintained schools; supportive, engaging learning environments; and their desire to attend and succeed.

Legislative Update

HB2

General Appropriation Act of 2026

- Provides about \$5.29 billion to Public Education Department

HB47

School Employee Insurance Programs

- Requires school districts to pay at least 80% of employee health insurance
- Integration of APS into NMPSIA in FY28

HB253

Public Education Changes

- Tightens oversight of distance learning & limits how distance learning are counted
- Emergency clause



FY 2027 Budget Program Presentations

Transportation, Food & Nutrition, Capital Fiscal – March 4, 2026

Special Education – March 18, 2026

Federal & State, Operational – April 15, 2026

FY 2027 Budget Program Presentations

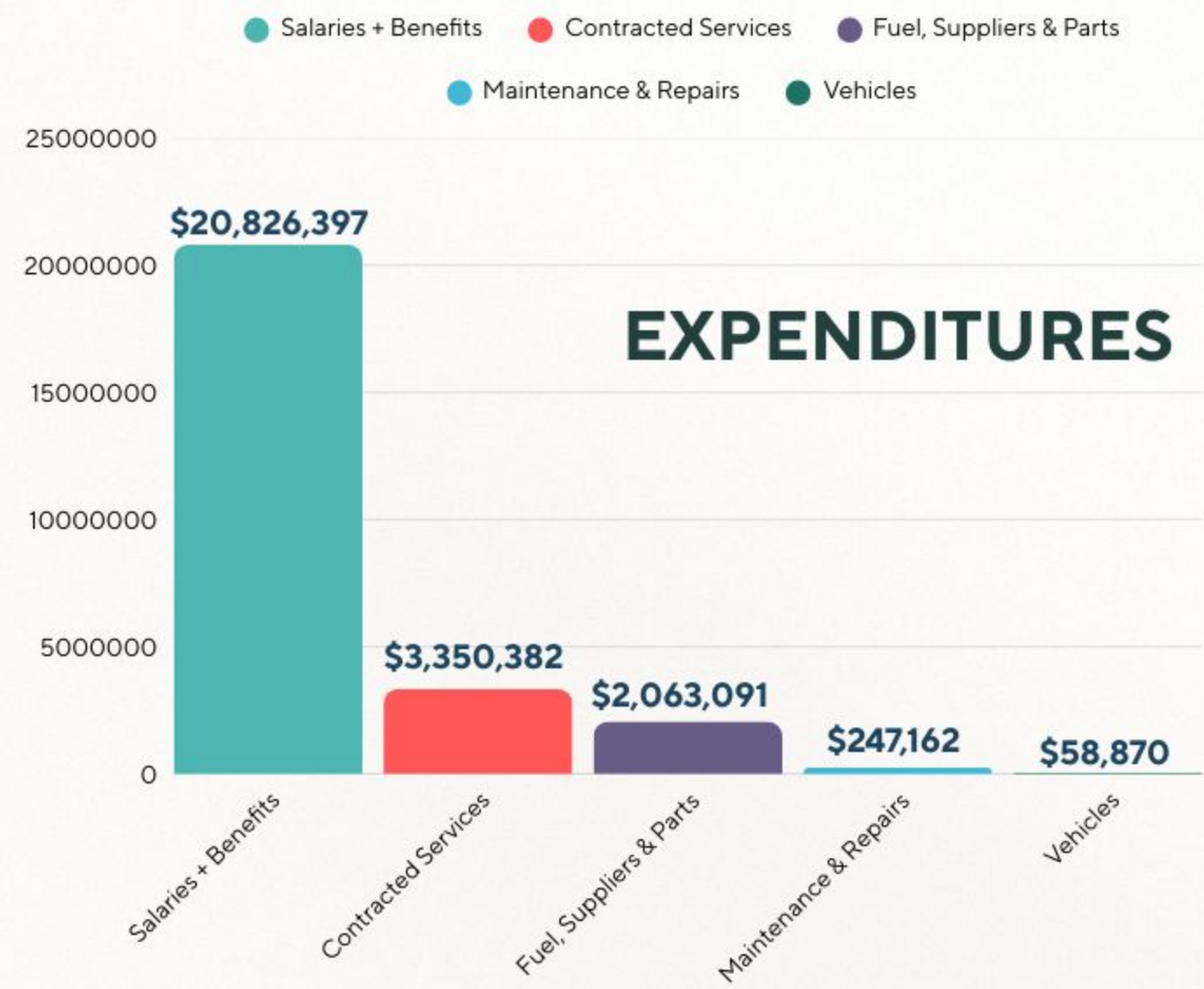
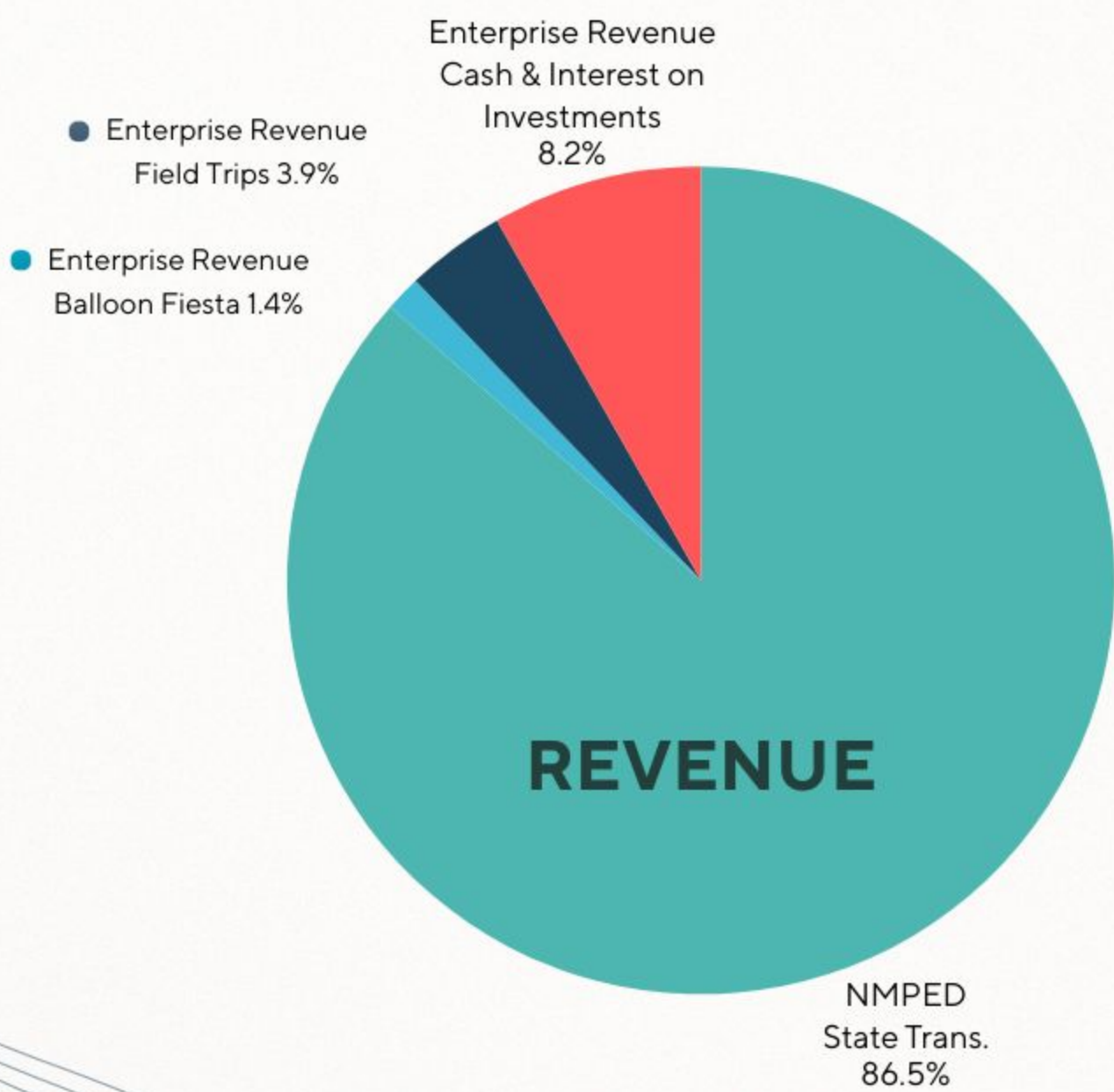
APS Transportation

Dr. Antonio Gonzales, Deputy Superintendent

BUDGET PROJECTION

TRANSPORTATION DEPARTMENT BUDGET: \$26,545,902 MILLION

*AS OF MARCH 4, 2026 - SUBJECT TO CHANGE



*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.



BUDGET AS AN INSTRUMENT OF POLICY

Budgets serve as reflection of laws, regulations and policies.

▶ APS Transportation

- The State of New Mexico has allocated funding for public school bus transportation, with Public Education Department distributing funds, through a statutorily defined funding formula. This formula includes miles driven, number of riders, and number of buses.
- Transportation to and from school, excludes transportation to magnet schools
- School bus standards for design/construction for buses used in the state
- Federal school bus safety standards
- Mandatory school bus inspections
- Standards for driver training which includes safety/equipment
- School bus contractors



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

- Transportation enables student outcomes by removing transportation barriers that directly affect attendance and access to programs
- 280+ drivers travel 4,976,424 miles transporting students every year
- Reliable transportation increases on-time arrivals which protect instructional minutes
- Transportation is one of the largest controllable drivers of chronic absenteeism because it provide access, reliability, and daily routines
- Transportation provides access to programs such as Career & Technical Education
- Transportation advances equity by serving all neighborhoods and provides transportation to students with disabilities

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.

APS TRANSPORTATION

Resource Allocation

- Buses, drivers, fuel, and maintenance
- Route assignment of vehicles and staff
- Contracting and procurement decision
- Contract management

Performance Monitoring

- Plan vs actual
- On-time performance and ride time
- Safety incidents and compliance
- Attendance and service reliability metrics



Planning

- Workforce planning for 280+ drivers
- Route and schedule design
- Capital replacement cycles
- Service standards and safety targets

Challenges

- Inflation
- Driver shortages
- Increased need for specialized transportation
- Fleet evolution to electric
- Foster student transportation has no funding

LOGIC MODEL

Aligning Budget to Support APS Goals and Honor Guardrails

Inputs

- Funding:
 - State funding
 - Federal grant
- Human Capital:
 - Bus drivers and attendants (CDL-certified staff)
 - Mechanics and fleet maintenance personnel
 - Route planners and dispatchers
- Infrastructure & Equipment:
 - Bus fleet (diesel, gas & electric vehicles)
 - Fuel and charging stations
 - GPS and routing software systems
- Policy & Data:
 - Student enrollment data and home addresses
 - District safety protocols and state regulations
 - School calendars

Outputs

- 280 total buses in operation
 - 51 buses equipped with lifts
 - 229 buses without lifts
- 1,680 routes operated
- 12,950 bus stops
- 28,840 students transported daily
- 4,976,424 miles driven annually
- 659 service hours
- 7,265 driver training hours completed
- Daily safety and maintenance inspections
- 22 electric vehicles in implementation stage

Outcomes

- Transportation enables 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

FY 2027 Budget Program Presentations

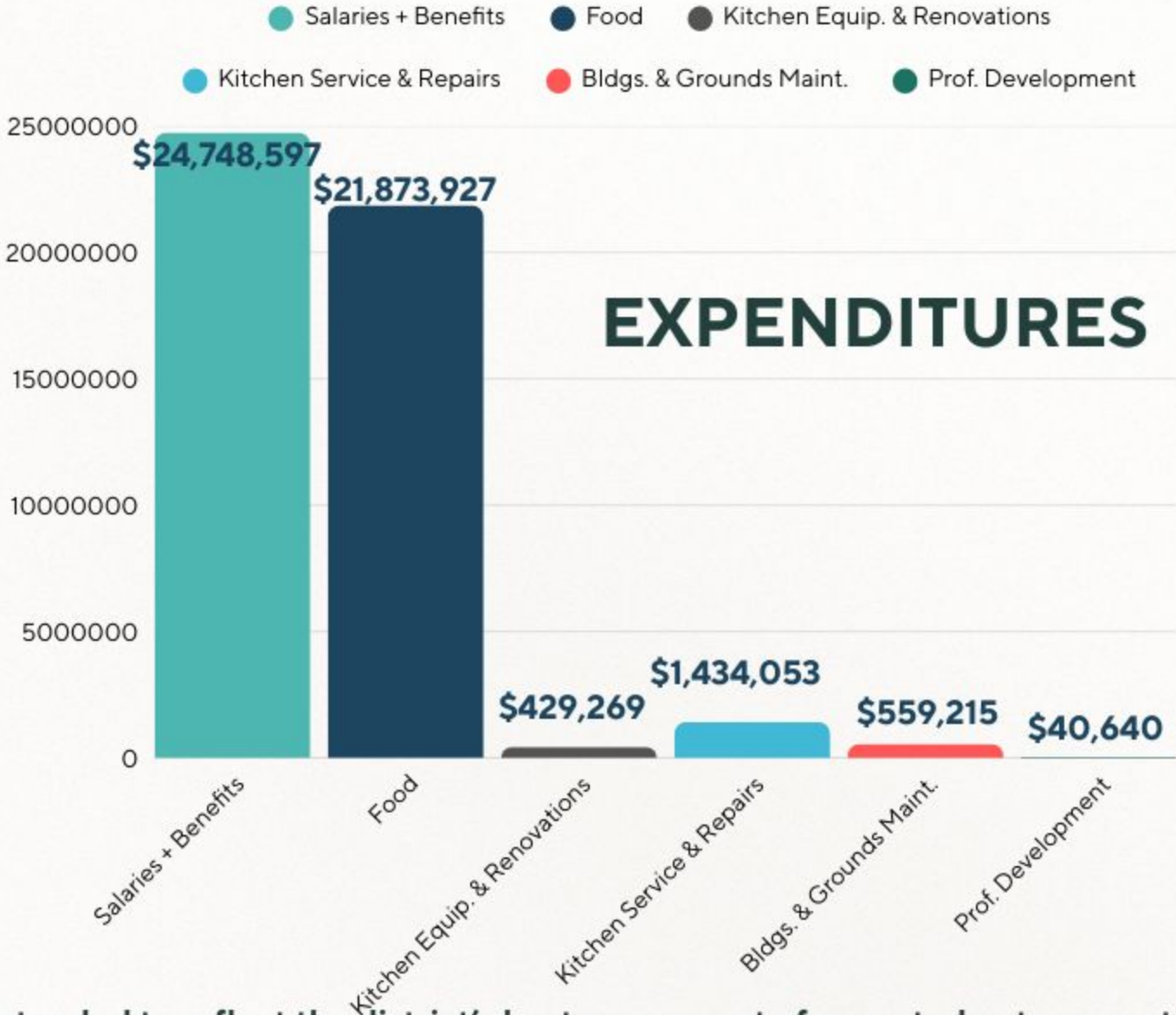
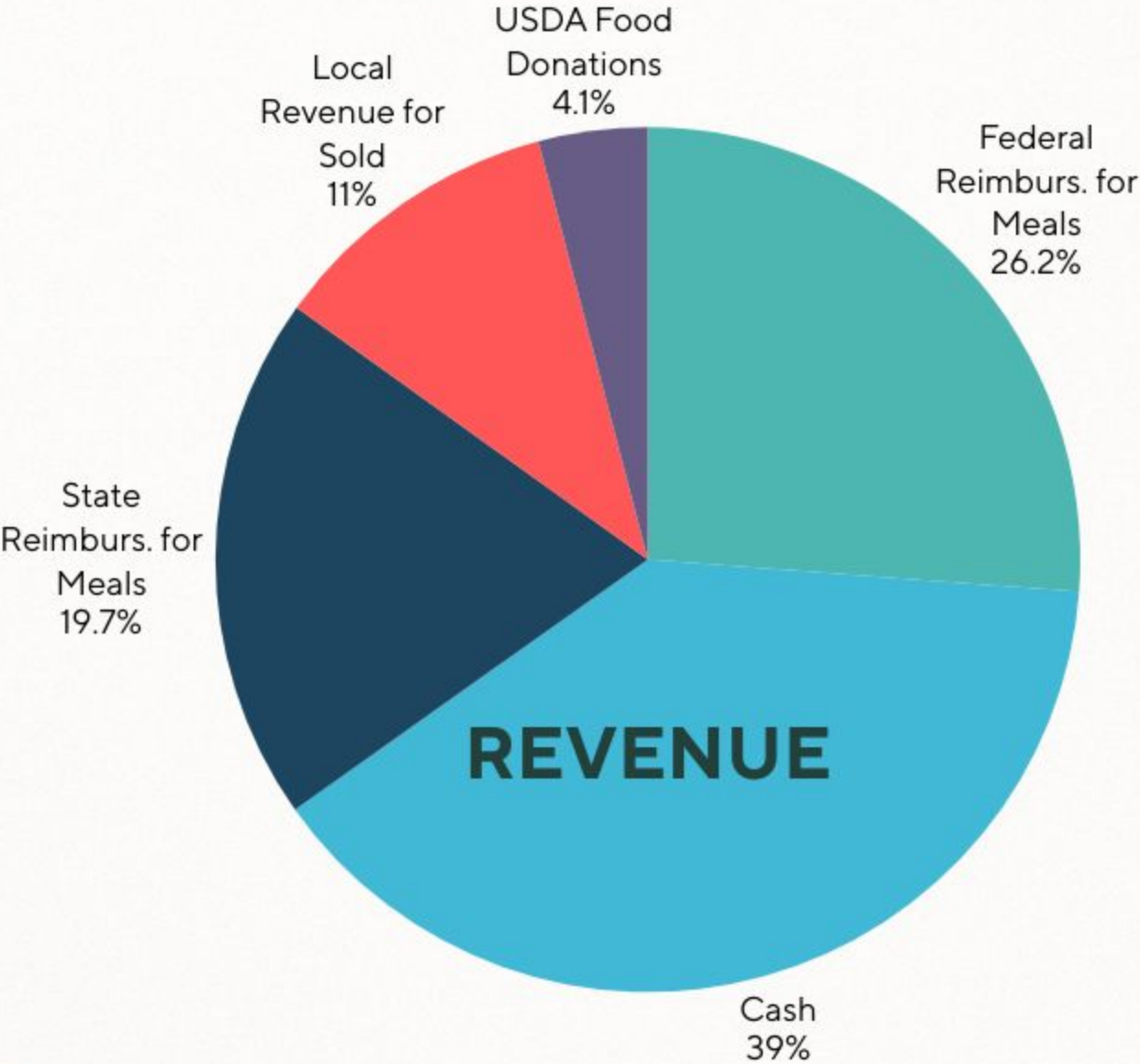
APS Food and Nutrition Services

Dr. Antonio Gonzales, Deputy Superintendent

BUDGET PROJECTION

FOOD & NUTRITION BUDGET: \$49,085,701 MILLION

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BUDGET AS AN INSTRUMENT OF POLICY

Budgets serve as reflection of laws, regulations and policies.

▶ APS Food and Nutrition Services

- USDA National School Lunch Act
- USDA School Breakfast Act
- USDA and NM Free/Reduced price eligibility
- Federal Procurement Requirements for school food
- Federal Buy American Requirements
- NM Healthy Universal School Meals
- NM Smart Snacks
- NM Grown Produce



BUDGET AS STRATEGIC SUPPORT

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

► Supports Board of Education Goals & Honors Guardrails

- Allocations support equitable access to nutritious meals across all APS schools, reducing disparities tied to household income and ensuring students begin the school day ready to learn
- Investments in food quality and staff training directly support student wellness, attendance and readiness to engage in instruction
- Food services can be a wraparound support addressing food insecurity and barriers to attendance
- Investments in professional development for cafeteria staff to reflect student and staff feedback

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.

APS FOOD AND NUTRITION SERVICES

Resource Allocation

- Meal planning and menus
- Food service standards and work safety
- Labor and staffing
- Equipment, smallwares & capital

Performance Monitoring

- Actual versus budget
- Meal delivery efficiency
- Student participation
- Student feedback



Planning

- Quality ingredients and food items
- Special nutrition needs
- Labor and staffing scheduling
- Supplies, equipment, smallwares

Challenges

- Inflation
- USDA Procurement Memo
- Staffing for scratch-cooking

LOGIC MODEL

Aligning Budget to Support APS Goals and Honor Guardrails

Inputs

- Funding:
 - State funding
 - Federal grant
- Labor & Staffing:
 - 550 staff members
- Infrastructure & Equipment:
 - 142 cafeteria sites
 - 1 central kitchen location
 - 14,000/sf. kitchen space
 - 28,000/sf. walk-in refrigerators/freezers
 - 24,000/sf. warehouse space
 - Commercial conveyor oven system; three-200 gallon steam kettles; meal packing machine
- Policy & Data:
 - School calendars

Outputs

- 4.3 million breakfasts served annually
- 6.6 million lunches served annually
- 1.2 million school snacks served annually
- 188 thousand dinners served annually

Outcomes

- Food and Nutrition enables 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

FY 2027 Budget Program Presentations

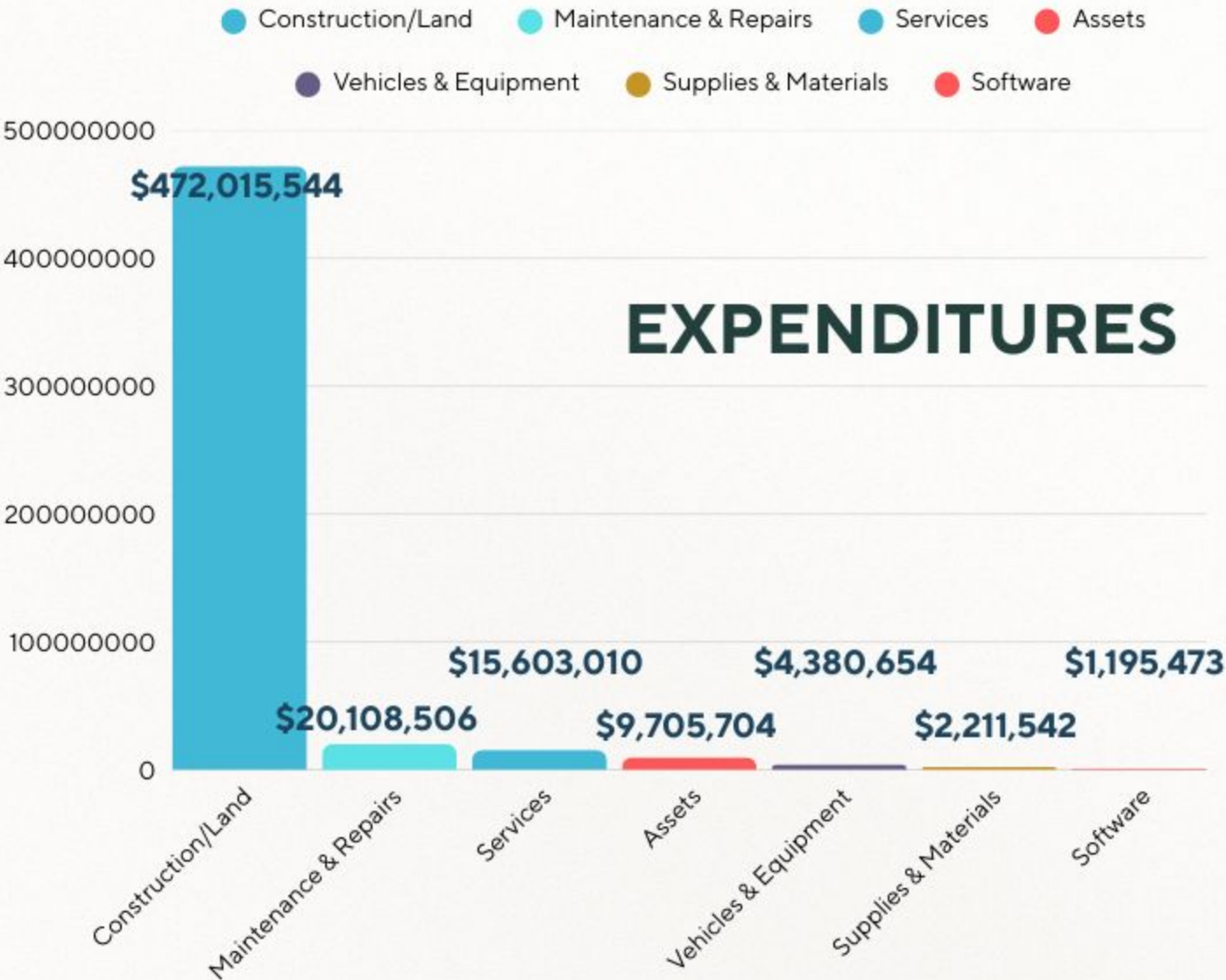
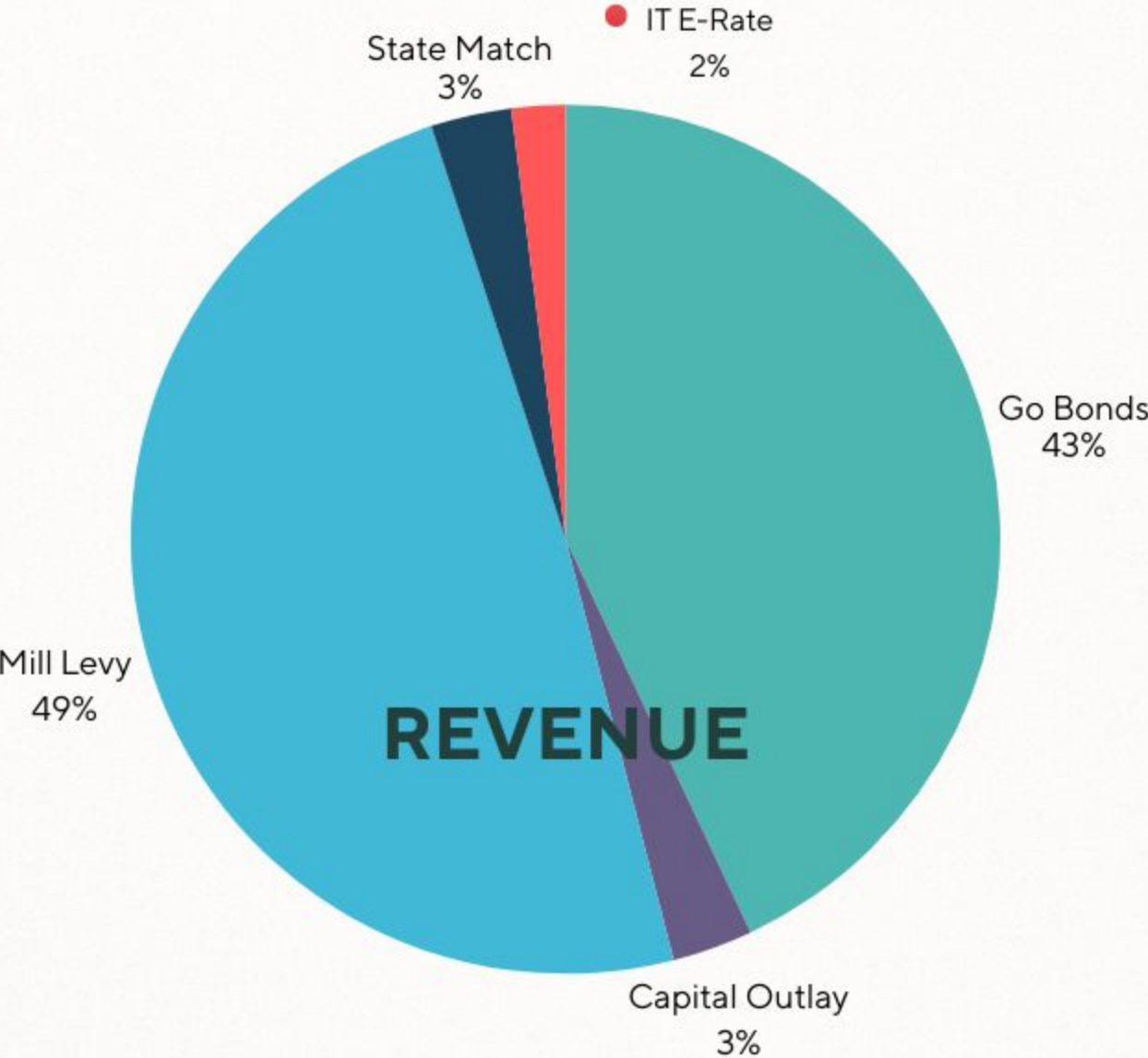
APS Capital Funds

Dr. Antonio Gonzales, Deputy Superintendent

BUDGET PROJECTION

CAPITAL FISCAL BUDGET: \$525,220,434 MILLION

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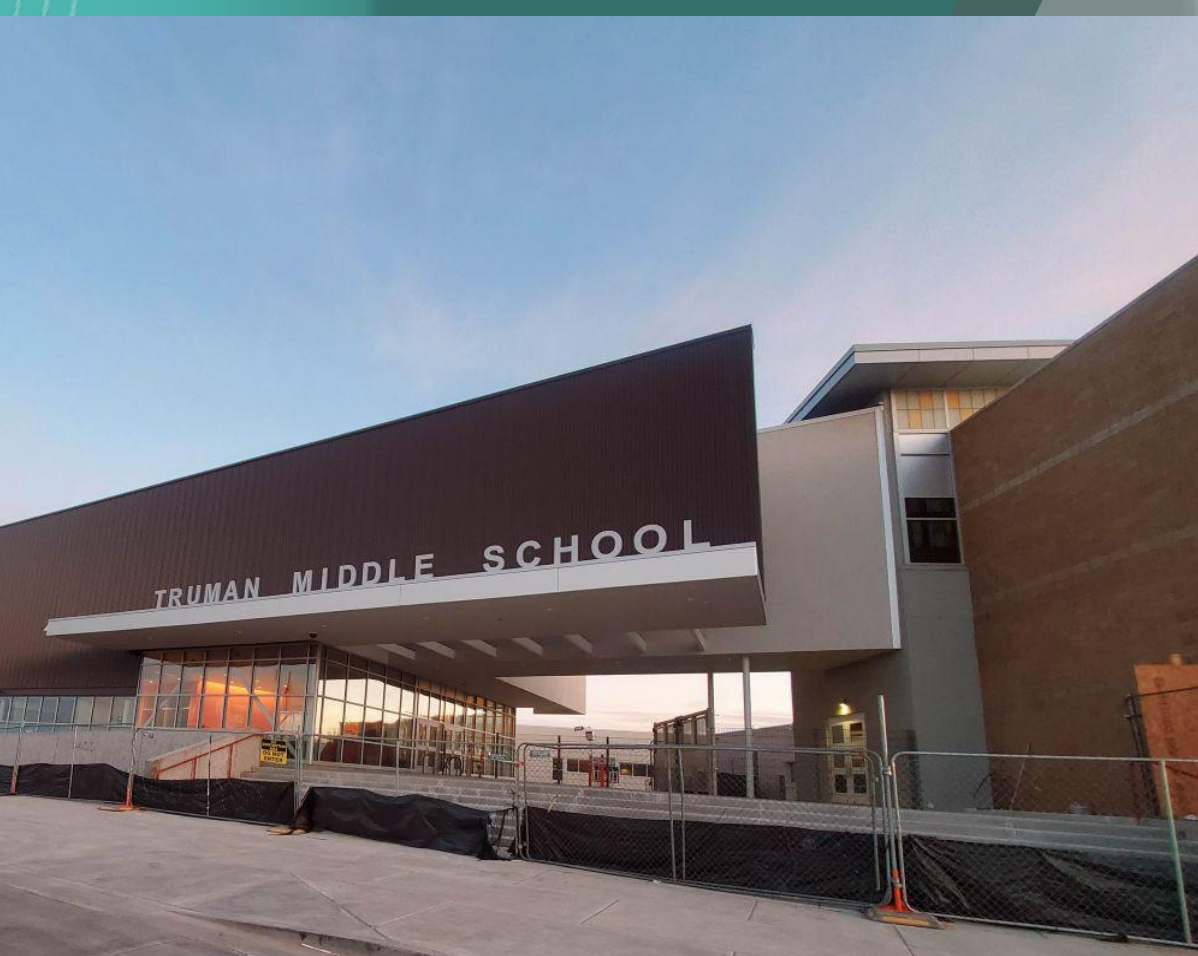


BUDGET AS AN INSTRUMENT OF POLICY

Budgets serve as reflection of laws, regulations and policies.

▶ APS Capital Funds

- **Public School Capital Improvements Act (SB9 & HB33 / Two-Mill Levy):** Allows school districts, with voter approval, to impose a levy of up to two mills for six years to fund capital improvements, with state matching funds available for certain districts.
- **Public Schools Buildings Act (NMSA 1978, § 22-25-1 et seq):** Governs the construction, maintenance, and leasing of school buildings, including charter school facilities.
- **Public School Capital Outlay Fund (NMSA 1978, § 22-24-4) (APS Capital Outlay Funds):** Created for assisting districts with projects, including repairs, renovations, and new construction, with priorities set by statewide adequacy standards.
- **Local Funding (GO Bonds):** Districts may issue general obligation bonds based on local property taxes for construction, as per state constitutional and statutory limits.



BUDGET AS STRATEGIC SUPPORT

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

► Supports Board of Education Goals & Honors Guardrails

- Capital funds enable student outcomes by providing learning-ready buildings (renovations, HVAC, roofs, and classroom modernization)
- Provide technology/infrastructure that supports literacy tools, assessments, and standards-aligned instruction
- Provide CTE facilities, training spaces, and programmatic equipment that support directly to Goal 3
- Provide for safe, engaging environments (security upgrades; improved cooling, playgrounds/facility upgrades) that support attendance, and sense of belonging and climate
- APS capital master plan prioritization includes equity as a factor
- The Capital Master Plan Review Committee has community members and principals to obtain community and staff voice

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.

CAPITAL FUNDS

Resource Allocation

Capital Master Plan
Facilities, Design & Construction
HVAC
CTE, Fine Arts, Science, Athletics
1:1 Devices—Technology

Performance Monitoring

Budget plan/actuals spent analysis
Projects in process/completed analysis
Capital Master Plan compliance



Planning

HVAC upgrades/renewals
ADA compliance projects
Water/energy conservation projects
Security projects
Capital Master Plan projects

Challenges

Inflation – increase in construction cost
Aging infrastructure, including HVAC
Change in state statute

LOGIC MODEL

Aligning Budget to Support APS Goals and Honor Guardrails

Inputs

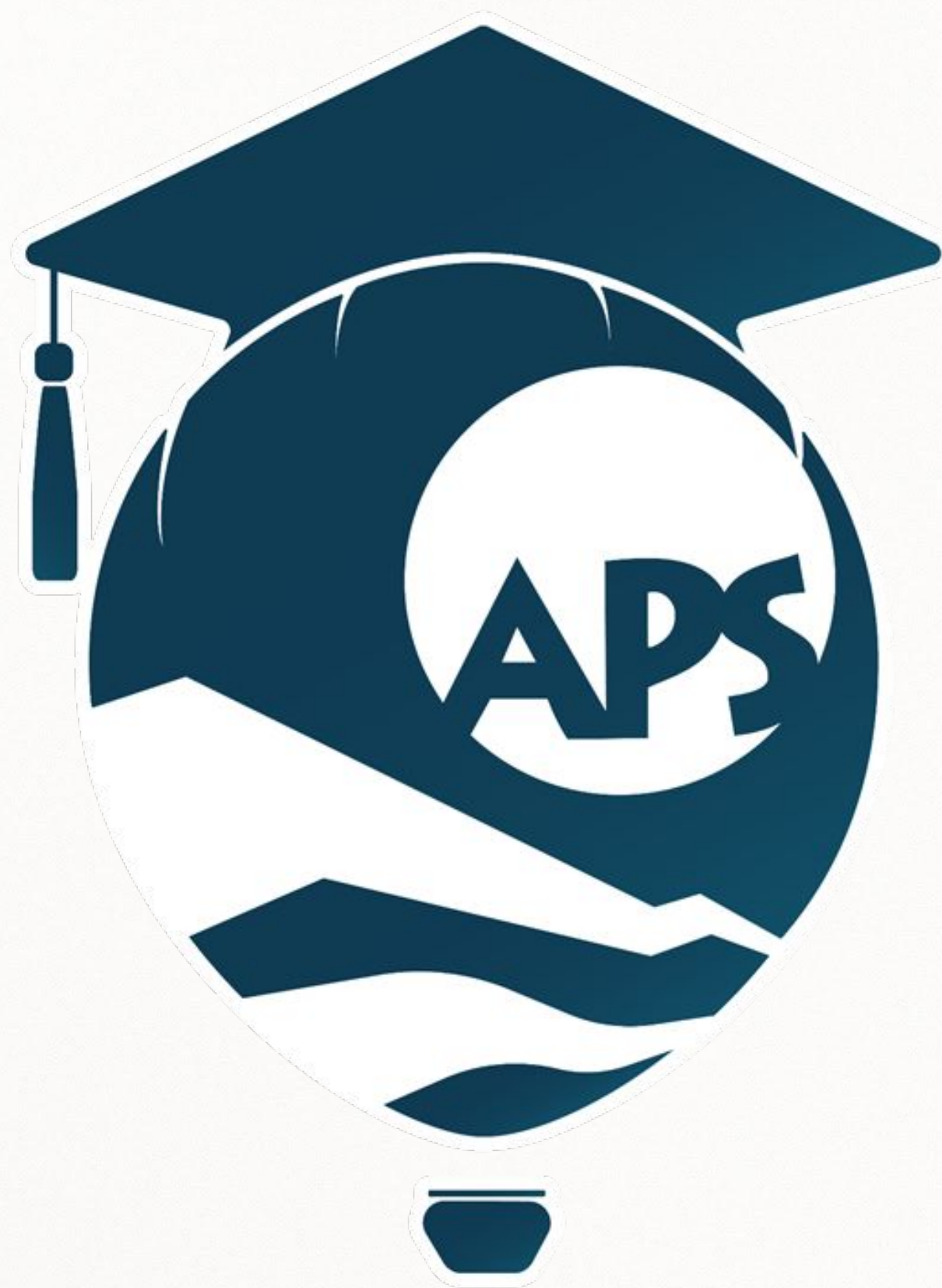
- Funding:
 - Mill Levies
 - GO Bonds
 - Capital Outlay Fund
 - State Match
 - e-Rate
- Strategies & Programs:
 - Capital Master Plan
 - APS Strategic Plan
 - School Improvement Plan (SIP)
- Community Engagement:
 - Budget survey and meetings
 - Local elections
 - Community-based committees
- Policy

Outputs

- Capital Master Plan
- School Resources
 - Additional/upgraded classroom
 - HVAC replacement/repairs
 - Security systems and fencing
 - School marquees
 - CTE equipment
 - School furniture
 - Athletic surfaces & facilities
 - Software/library services
 - Science lab equipment
 - Musical instruments

Outcomes

- Capital funding enables 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