ALBUQUERQUE PUBLIC SCHOOLS APPROVED ANNUAL BUDGET

Fiscal Year July 1, 2024 – June 30, 2025

Prepared by Albuquerque Public Schools

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ALBUQUERQUE PUBLIC SCHOOLS APPROVED ANNUAL BUDGET
FISCAL YEAR JULY 1, 2024 – JUNE 30, 2025

TABLE OF CONTENTS*

EXECUTIVE SUMMARY
- Table of Contents
- Our Purpose
- A Message from APS
- Strategic Priorities

Board of Education
- Skills, Habits, and Mindsets Student Survey
- Community Engagement and Outreach
- Governance Manual
- Board Members
- APS Goals

Superintendent
- APS Guardrails
- Superintendent's Cabinet
- APS Strong
- Organizational Chart
- Albuquerque Public Schools Workforce

BUDGET FACTS

FY2025 BUDGET PROCESS OVERVIEW
- Operational Budget Process Summary
- Summary of District Funds
- Fiscal Year 2025 Operational Fund Budget by Organization
- Special Revenue Funds
- Capital Funds
- Historical Tax Rates Capital and Debt Service Funds
- Debt Service Funds
- Enterprise Funds
- School Operational Budgets by Board Member District
- Operational Budgets by Department

TABLE OF CONTENTS (contd)

ORGANIZATION SECTION
- Table of Contents

Albuquerque Public Schools Structure and Organization
- Our Purpose

Board Members

Superintendent
- Organizational Chart

Budgetary Goals
- APS Goals
- APS Guardrails

Financial Organization
- Governmental Fund types
- Proprietary Fund Types
- Basis of Accounting
- Financial Policies
  - PD3 Annual Budget Formulation
  - PD5 Budget Control Agent
  - PD13 Operational Fund Cash Balance
  - PD16 Per Pupil Expenditures Calculations
  - PD20 Tax Compliance / Record Retention / Disclosure Procedures for Bonds and Notes
  - DL – Management of Employee Benefits
  - APS Budget Policy (adopted December 6, 2023)

Annual Budget Process
- Fiscal Year 2025 Budget Calendar

Fiscal Year 2025 Location Summaries

School Budget Summaries
- Chief of Schools
- Southeast Quadrant Schools
- Southwest Quadrant Schools
- Northwest Quadrant Schools
- Northeast Quadrant Schools

Department Budget Summaries
- District Support
- School Support
- Operations Support
- Categorical

TABLE OF CONTENTS (contd)

FINANCE SECTION
Table of Contents

Description of District Funds
Summary of District Funds
Governmental Funds
Special Revenue Funds
Capital Funds
Debt Service Funds
Proprietary Funds
Enterprise Funds
ERA Pension Plan and Other Post-Employment Benefits (OPEB)

INFORMATIONAL SECTION
Table of Contents
Albuquerque's History

Albuquerque's Future

Debt Management Plan Update
Total Debt Service Requirements

APS Operational Scope
Albuquerque Public Schools Current Map
Enrollment Trends
Enrollment Projections
Closing the Achievement Gap
Academic Achievements
Community Nutrition Resources
Quality of Education and Family Engagement Survey

Capital Master Plan Financial Management Plan Principles
APS Capital Master Plan Background
Capital Master Plan Strategies & Elections

APS Full-Time Equivalent Employees

TABLE OF CONTENTS (contd)

GLOSSARY AND APPENDICES

GLOSSARY

APPENDIX A Board Approval Documents

APPENDIX B Board of Education Governance Manual

APPENDIX C State of New Mexico Financial Policies

APPENDIX D APS Procedural Directives

APPENDIX E Legislative Update

STUDENT ARTWORK

It is our pleasure to provide the artwork of our talented students for your viewing.

Brodie Glenn, 7th Grade, Cleveland Middle School, Albuquerque, NM

Evan Griego, 8th Grade, Ernie Pyle Middle School, Albuquerque, NM

Mylo Herring, Sophomore, Manzano High School, Albuquerque, NM

Briana Hunter, 12th Grade, Del Norte High School, Albuquerque, NM

Edison Miller, Sophomore, Eldorado High School, Albuquerque, NM

Mina Olson, Senior, NexGen Academy High School. Albuquerque, NM

Julian Ponce Nevarez, 12th Grade, Highland High School, Albuquerque, NM

Noah Rex, Senior, Sandia High School, Albuquerque, NM

Emiliano Reyes Roybal, Junior, Valley High School, Albuquerque, NM

Axel Ruiz, Kindergarten, Painted Sky Elementary, Albuquerque, NM

Aubrey Stockmar, Senior, Volcano Vista High School, Albuquerque, NM

Oli Yang, Senior, La Cueva High School, Albuquerque, NM

EXECUTIVE SUMMARY

Evan Griego, 8th Grade, Ernie Pyle Middle School

Table of Contents

EXECUTIVE SUMMARY 1
TABLE OF CONTENTS 2
OUR PURPOSE 3
A MESSAGE FROM APS 3
STRATEGIC PRIORITIES 4
BOARD OF EDUCATION 4
GOALS AND GUARDRAILS 5
SKILLS, HABITS, AND MINDSETS STUDENT SURVEY 5
COMMUNITY ENGAGEMENT AND OUTREACH 6
GOVERNANCE MANUAL 6
BOARD MEMBERS 7
APS GOALS 8
SUPERINTENDENT 9
APS GUARDRAILS 10
SUPERINTENDENT'S CABINET 11
APS STRONG 12
ORGANIZATIONAL CHART 13
ALBUQUERQUE PUBLIC SCHOOLS WORKFORCE 14
BUDGET FACTS 15
FY2025 BUDGET PROCESS OVERVIEW 35
OPERATIONAL BUDGET PROCESS SUMMARY 35
SUMMARY OF DISTRICT FUNDS 37
FISCAL YEAR 2025 OPERATIONAL FUND BUDGET BY ORGANIZATION 39
SPECIAL REVENUE FUNDS 40
CAPITAL FUNDS 42
HISTORICAL TAX RATES CAPITAL AND DEBT SERVICE FUNDS 44
DEBT SERVICE FUNDS 45
ENTERPRISE FUNDS 47
SCHOOL OPERATIONAL BUDGETS BY BOARD MEMBER DISTRICT 49
OPERATIONAL BUDGETS BY DEPARTMENT 58

Student Artwork in this Section

Evan Griego, 8th Grade, Ernie Pyle Middle School
Brodie Glenn, 7th Grade, Cleveland Middle School
Edison Miller, Sophomore, Eldorado High School
Mylo Herring, Sophomore, Manzano High School

Our Purpose

EMERGING STRONGER: Five Year Strategic Plan
APS Charting a Course Toward Better Student Outcomes

A Message from APS

Nearly a year ago, we reached out to our community with a question. What should our students know and be able to do when they leave Albuquerque Public Schools?

Members of our school board hosted community conversations at schools around Albuquerque. They met with families new to this country, Spanish speakers, tribal representatives, neighborhood groups, non-profits, and student organizations. We followed those up with online surveys, hoping to engage as many of you as possible. We gathered input from 2,024 parents, students, educators, and other community members.

So what did we hear?

You want students to be able to read, write, and communicate, among a host of other priorities. And you want them to leave APS with confidence, empathy, and time and self-management skills.

We used your input as the foundation for our new five-year goals and to establish the values we will cling to as we set out to make those goals a reality.

How do we achieve these goals? The strategic plan is our road map. It focuses on everything we do at APS around our core mission of educating students, ensuring that everyone at the district knows their role to achieve the goals and demands, and be held accountable when they don't.

This is the first time the APS administration and APS board have collaborated on a plan that assigns specific actions with the expectation that student outcomes will improve over five years. The lives of our students will improve if we succeed, but we can't do it alone. We need everyone from parents and community leaders to our unions and elected officials to work with us to make this happen.

Strategic Priorities

Priority I – Clear Expectations: Mobilize all staff around a clear plan, grounded in a culture of high expectations and accountability, for how to achieve academic success for all students.

Priority II – Rigorous Instruction: Support leaders and teachers to provide students with rigorous, culturally sustaining, grade-level instruction that leverages high-quality instructional materials and is continually responsive to students' progress.

Priority III – Engaged Students: Rigorous Instruction: Support leaders and teachers to provide students with rigorous, culturally sustaining, grade-level instruction that leverages high-quality instructional materials and is continually responsive to students' progress.

Priority IV – Responsive and Coordinated Systems: Establish clear district systems for managing resources and communicating and supporting schools and families in a way that authentically responds to students' needs.

Examples of our work in Action

Brodie Glenn, 7th Grade, Cleveland Middle School

Board of Education
Albuquerque Public Schools District 12

Goals and Guardrails

This framework centers on the vision and values expressed by the APS community to support what we want our students to know and be able to do.

Skills, Habits, and Mindsets Student Survey

Twice-yearly survey to gauge how students feel and deal with challenges at school.

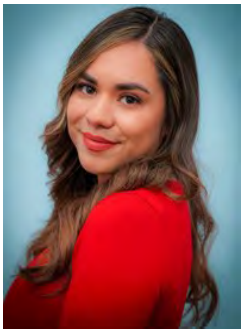
Community Engagement and Outreach

Board members engage with the community in a variety of ways, including participation in organizations and attending events.

Governance Manual

The framework, developed and facilitated by leadership from the Council of the Great City Schools, centers the APS Board of Education's work on the community's vision and values in support of what students should know and be able to do.

Board Members



Janelle Astorga
District 1
Board Secretary

Ronalda Tome-Warito
District 2
Board Vice-President

Danielle Gonzales
District 3
Board President

Heather Benavidez
District 4

Crystal Tapia-Romero
District 5, Finance
Committee Chair

Josefina E Dominguez
District 6, Policy
Committee Chair

Courtney I. Jackson
District 7

APS Goals

These goals represent our commitment to better prepare our students and give them the tools they need to succeed in life. The goals will be our North Star, guiding our district's work and helping us align our resources with the outcomes we all want.

Goal 1: Early Literacy

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 by 10 points by 2028.

Goal 2: Math Proficiency

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 by 10 points by 2028.

Goal 3: Post-Secondary Readiness

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 by 10 points by 2028.

Goal 4: Skills, Habits & Mindsets for Life Success

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 by 10 points.

Why are our math and literacy goals focused on Yazzie-Martinez students?

In 2018, a judge in Santa Fe ruled that New Mexico isn't doing enough to provide a sufficient education to Native Americans, English learners, socioeconomically disadvantaged children, and students with disabilities. The landmark Yazzie-Martinez ruling requires us to do more for those at-risk students.

We know our district can't improve student outcomes in a meaningful way without improving the outcomes of our Yazzie-Martinez groups and our Black students, who are also struggling. Collectively they make up about 70% of our students.

If we can improve instruction for those who are struggling, those who are not will also benefit. All students are important, and we are committed to helping each and every one of them succeed.

Superintendent

Dr. Gabriella Duràn Blakey

Superintendent
Superintendent's Office

As superintendent of Albuquerque Public Schools, Dr. Gabriella Blakey is leading the district in its ambitious new strategic plan to improve academic outcomes for 68,000 students. She oversees more than 140 schools, leads 12,000 employees, and collaborates with students, families, educators, support staff, elected officials, community members, and union partners to create opportunities for all students.

She wants every child to graduate with the skills, attributes, and knowledge to achieve their future goals.

Dr. Blakey is committed to listening, responding, leading, and delivering.

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: Equitable Allocation of Resources

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: Family & Community Engagement

The superintendent will not exclude parent/legal guardian, student and community voice and engagement in school and district operations.

Guardrail 5: Staff Voice & Support

The superintendent will not implement programs or procedures in schools without staff voice, high-quality professional development, and essential material and human resources.

Superintendent's Cabinet

Dr. Antonio Gonzales
Deputy Superintendent of Leadership and Learning

Gabe Jacquez
Deputy Superintendent of Operations
Operational Support

Johanna King
Chief of Staff

Rennette Apodaca
Chief Financial Officer
Finance

Todd Torgerson
Chief of Human Resources
Human Resources

Phill Casaus
Executive Director of Communications & Engagement
Communications Office

GOAL I : READING

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 27.3 percent in May 2023 to 37.3 percent in May 2028.

GOAL II : MATHEMATICS

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 11.1 percent in May 2023 to 21.1 percent in May 2028.

GOAL III : POST-SECONDARY READINESS

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 39.6 percent in September 2023 to 49.6 percent in September 2028.

GOAL IV : SKILLS, HABITS, AND MINDSETS

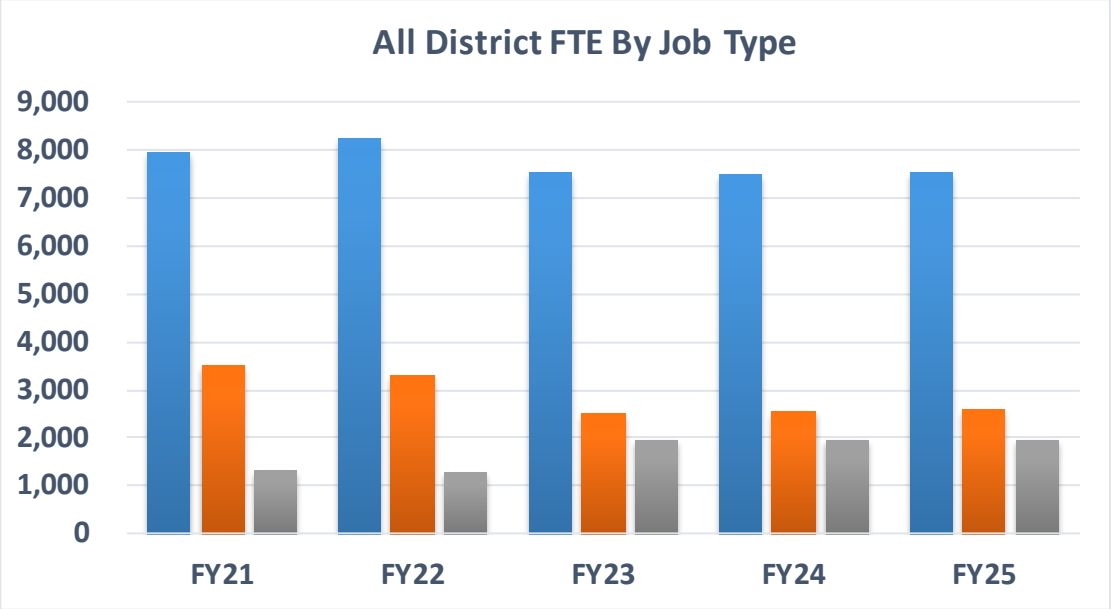
Increase the percentage of students who demonstrate the skills, habits, and mindsets most aligned to life success: perseverance, self-regulation, self-efficacy, and social awareness as measured by Panorama from:

- Perseverance: 51% in 2023 to 61% in 2028
- Self-Regulation: 65% in 2023 to 75% in 2028
- Self-Efficacy from 44% in 2023 to 54% in 2028
- Social Awareness from 58% in 2023 to 68% in 2028

Organizational Chart

Albuquerque Public Schools Workforce

As one of the largest employers in the State of New Mexico, For Fiscal Year 2025 Albuquerque Public School District has budgeted for 12,060 Full-time Equivalent (FTE) employees.



Instruction includes teachers, instructional assistants and athletic/activity personnel.

Student Support includes principals, coordinators/subject matter specialists, librarians, assistants, counselors, nurses, health assistants, secretaries, diagnosticians, speech, occupational and physical therapists, audiologists, interpreters and data processors.

All Other Staff includes the Board of Education office support personnel, the superintendent, and administrative associates and assistants, business office support personnel, secretaries, duty personnel, maintenance workers, custodians, and warehouse/delivery personnel.

Budget Facts

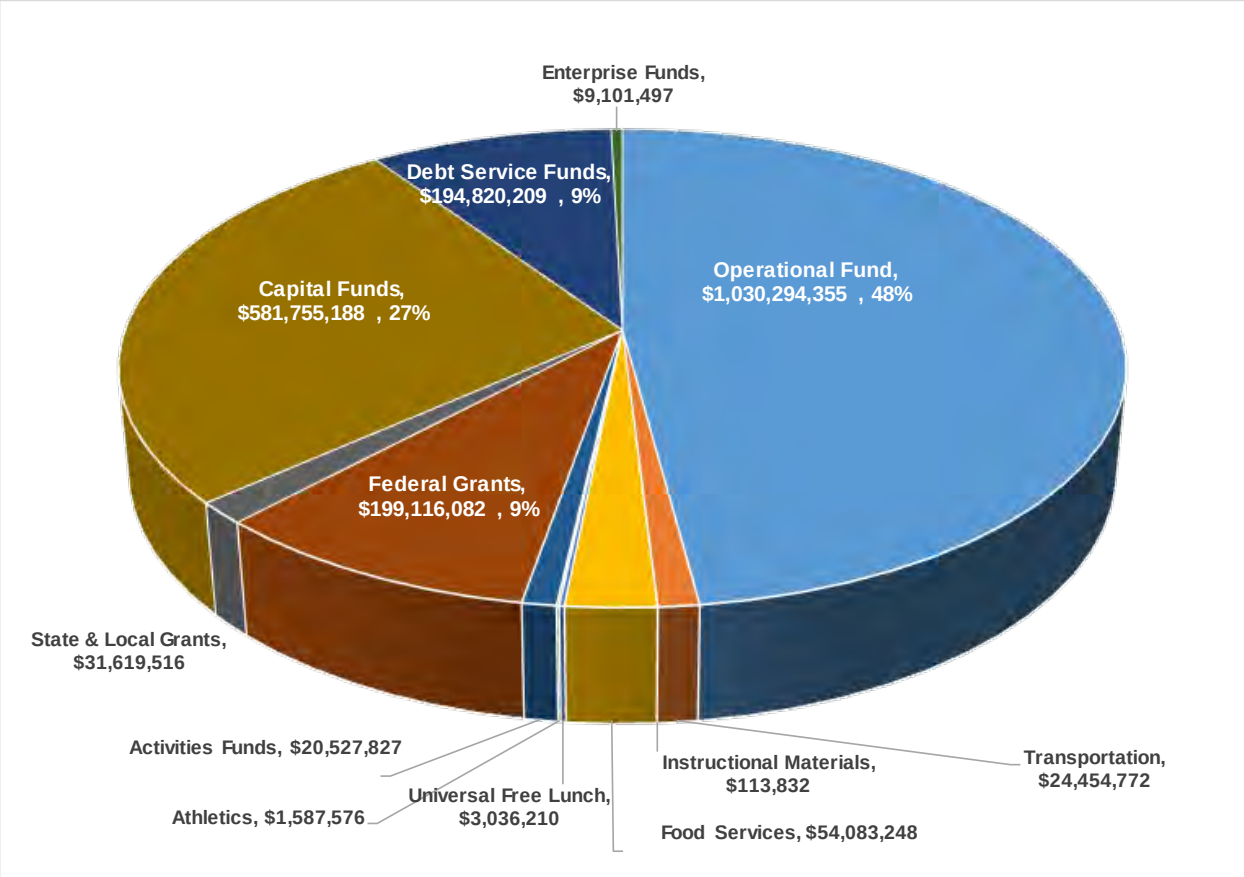
The Albuquerque Public School District is a local government entity operating under the authority of the State of New Mexico. As such, its financial affairs are regulated by the laws of the State and adhere to accounting principles issued by the Government Accounting Standards Board (GASB) and generally accepted accounting principles (GAAP).

The District is required by NMSA 1978, § 22-8-6 to submit an annual balanced budget for review and approval by the State of New Mexico Public Education Department (PED) prior to the inception of each fiscal year (July 1st through June 30th).

Budget for Albuquerque Public Schools

$2,150,510,312

[Two billion, one hundred fifty million, five hundred ten thousand, three hundred twelve dollars]



The Board of Education approves a budget that is subject to any technical adjustments by APS and the New Mexico Public Education Department (PED), and other PED approved-adjustments. Official Board of Education documentation reflected the budget before final adjustments at $2.150,510,312.

Understanding School Finance in New Mexico

Who Determines How Much Funding Each School District Receives?

Most states distribute public school funding to local education agencies through a funding formula. While formulas differ based on the needs and preferences of the states, the most common form of distribution is a foundation or base formula model, which is used by New Mexico. The foundation or base model provides base funding for all students and includes additional cost differentials based on additional educational needs of students and specific school district structures, such as size.

In New Mexico, this funding process is known as the “State Equalization Guarantee”. The State Equalization Guarantee accounts for over 90% of APS’ operational funding in any given year.

What is the basis for this funding formula?

The New Mexico public school funding formula is based on a model developed by the National Education Finance Project (NEFP) in the late 1960s and early 1970s. One of the projects of the NEFP was to develop a computer model to simulate the fiscal consequences of alternative decisions in regard to the financing of public elementary and secondary education. As a tool for better decision making, the model had great potential because of the variety of data that could be accommodated and the ease with which new data could be added and new decision options made available. And after adapting the NEFP model to construct a computer model matching conditions in New Mexico, the “tools” were available to begin a detailed study of public schools in New Mexico and, subsequently, to develop a proposal for a new school finance plan.

Appointed by the Governor in the summer of 1973, the Advisory Committee on School Finance was composed of a broad cross section of educational interests, including parents, teachers, administrators, and legislators. The committee established the basic philosophy and direction of the project and met monthly to review progress and to give direction for future work.

The committee’s initial task was to define educational need. Committee members discussed many elements, including some already included in statute, such as the additional costs associated with secondary schools, which had been recognized in public school funding in New Mexico since the 1930s; the differential weighting of students by

grade level and size of school, which had been recognized since the 1960s; and the necessity of supporting adequate staffing patterns.

The committee's second task was to devise a school finance formula based upon a comprehensive definition of educational need that would equitably fund this need throughout the state. The committee's guiding philosophy was the equalization of educational opportunity for all children in New Mexico.

Past school funding methods, however, had created a high degree of disparity among districts because of differences in local wealth. The gap between rich and poor districts was enormous, and the revenue that would be required to reach full equalization with the richest districts was staggering. Thus, while it was unreasonable and impracticable to equalize at the highest level, any lower level would result in certain districts' losing revenue. The goal of the new formula, therefore, was clear: to equalize educational opportunity at the highest possible revenue level while minimizing the financial loss to the richest districts.

As the result of the committee's work, the 1974 New Mexico Legislature enacted The Public School Finance Act, which has been widely acclaimed as one of the most innovative of the school finance plans currently being used across the country.

The formula is designed to distribute operational funds to school districts objectively and in a non-categorical manner while providing for local school district autonomy. Formula dollars received by local districts are not earmarked for specific programs. Within statutory and regulatory guidelines, school districts have the latitude to spend their dollars according to local priorities.

Summary of District Funds

The financial affairs of the district are recorded in various funds with each fund having a designated purpose. Each of the various funds are designed to capture and report specific sources (revenue) and uses (expenditures) and demonstrate the district's compliance with any restrictions upon the use of the revenue source.

General Operating Funds

There are Four (4) General Operating Funds utilized by the district: the Operational Fund, Pupil Transportation Fund, Instructional Materials Fund, and Other Revenue. These funds support the daily operations of the district and include those expenditures that provide direct instruction in the classroom, direct support to students, the instructional process, school administration, general administration, central services, maintenance and operations, student transportation, and other support services.

The most significant source of revenue in the general operating funds is the State Equalization Guarantee (SEG). Other sources that come directly from the state include the distribution for student transportation services and instructional materials. The district also receives revenue from local sources such as property taxes, and various federal sources. These sources pay for salaries and benefits, professional and purchased services, supplies and equipment for schools and departments.

Special Revenue Funds

The district has four special revenue categories; the Federal Grants Funds, State and Local Grants Funds, Athletics Fund and Food Services Fund. The Federal, State and Local Grants Funds are restricted to the specific purpose outlined in the grant. The Athletics Fund supports the district's athletic programs. The Food Services Fund is restricted to providing meals served to students in school cafeterias and food service operations.

Debt Service Funds

The district maintains one Debt Service Fund. Resources for the Debt Service Funds are generated through local property taxes restricted for the repayment of principal and interest on the district's outstanding debt.

The New Mexico Constitution limits the powers of a school district to incur general obligation debt beyond a school year. The approval of the debt is subject to a vote of the local electors and may not exceed 6% of the assessed valuation of the taxable property within the district.

Capital Funds

The Capital Funds are utilized by the district to carry out the Capital Master Plan which guides the long-term planning of the district's capital resources. Projects that are

identified through the Capital Master Plan process are prioritized and matched to each of the anticipated capital funding sources and streams. The major expenditures include property services such as construction services, facility maintenance, and equipment.

Enterprise Funds

The district maintains six (6) Enterprise Funds: KANW Radio Enterprise, Graphics Enterprise, Charter Business Services, Transportation Enterprise, Facilities Enterprise and Educational Technology. The District's objective is to highlight the activities related to the Enterprise Funds to substantiate their respective financial self-sufficiency.

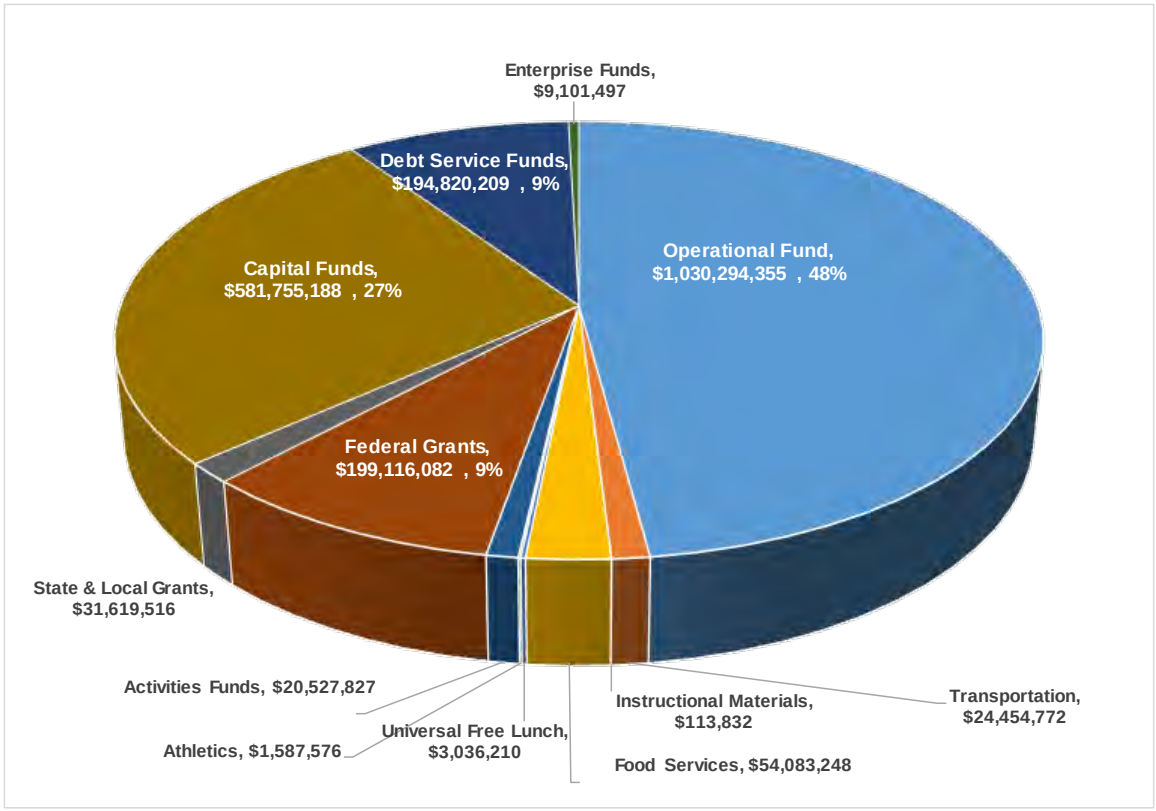
Student Activity Fund

The district uses the Student Activity Fund to record receipts and disbursements that finance site-specific extra-curricular programs such as student clubs, student organizations, student publications and sale of merchandise through a classroom or school store. These funds augment instructional programs and contribute to the overall educational experience of students.

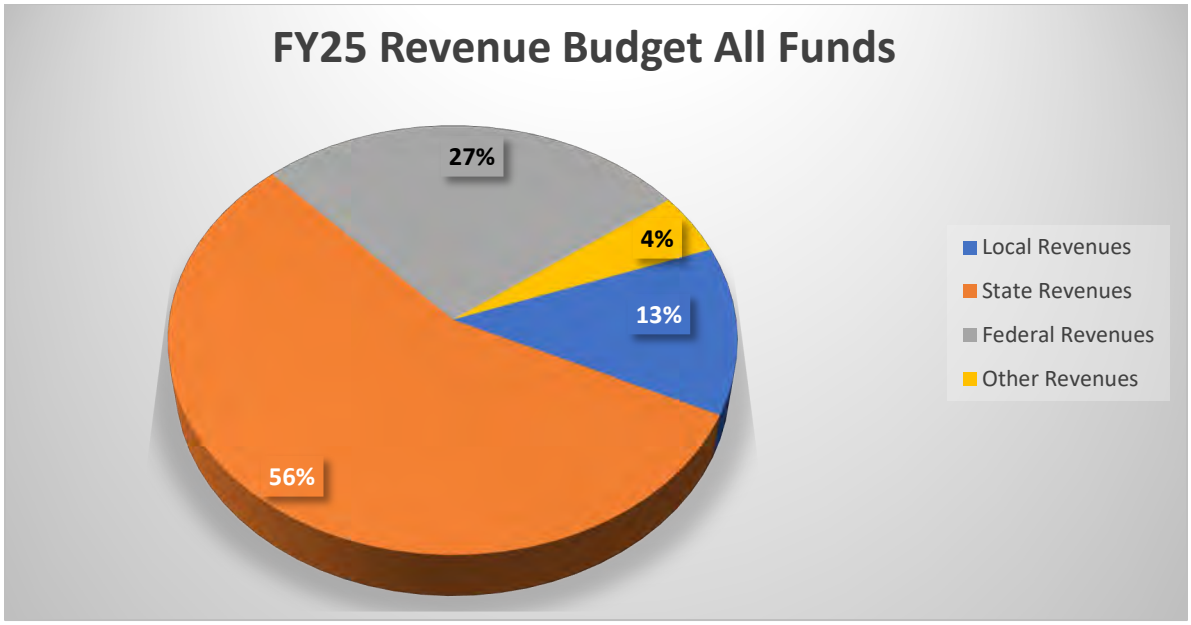
Summary of District Funds
Fiscal Year 2024-2025

Description *(in Millions)*	Operating Funds	Special Revenue Funds	Capital Funds	Debt Service Funds	Enterprise Funds	All Funds
PROJECTED BEGINNING CASH	$ 79.6	$ 26.3	$ 351.1	$ 101.9	$ 6.5	$ 565.5
Revenues:						
Local Revenues	$ 13.3	$ 15.4	$ 108.2	$ 92.9	$ 2.6	$ 232.4
State Revenues	958	33	43	-	-	$ 1,034.3
Federal Revenues	4	232	-	-	-	$ 235.4
Other Revenues	0	3	79	-	-	$ 82.9
Other Items	-	-	-	-	-	$ -
TOTAL REVENUES	$ 975.2	$ 283.6	$ 230.6	$ 92.9	$ 2.6	$ 1,585.0
TOTAL BUDGETED RESOURCES	**$ 1,054.9**	**$ 310.0**	**$ 581.8**	**$ 194.8**	**$ 9.1**	**$ 2,150.5**
Expenditures:						
Salaries	$ 625.6	$ 85.9	$ -	$ -	$ 2.30	$ 713.7
Benefits	227	34	-	-	$ 0.88	$ 261.7
Professional and Technical Services	23	12	10	2	$ 0.21	$ 47.6
Property Services	28	29	513	-	$ 0.07	$ 569.7
Other Purchased Services	45	91	-	-	$ 1.94	$ 137.9
Supplies	27	50	35	-	$ 2.98	$ 115.0
Property	1	9	24	-	$ 0.36	$ 34.8
Debt and Miscellaneous Expenses	$ 77.4	$ -	$ -	$ 192.4	$ 0.36	$ 270.1
TOTAL BUDGETED EXPENDITURES	**$ 1,054.9**	**$ 310.0**	**$ 581.8**	**$ 194.8**	**$ 9.1**	**$ 2,150.5**

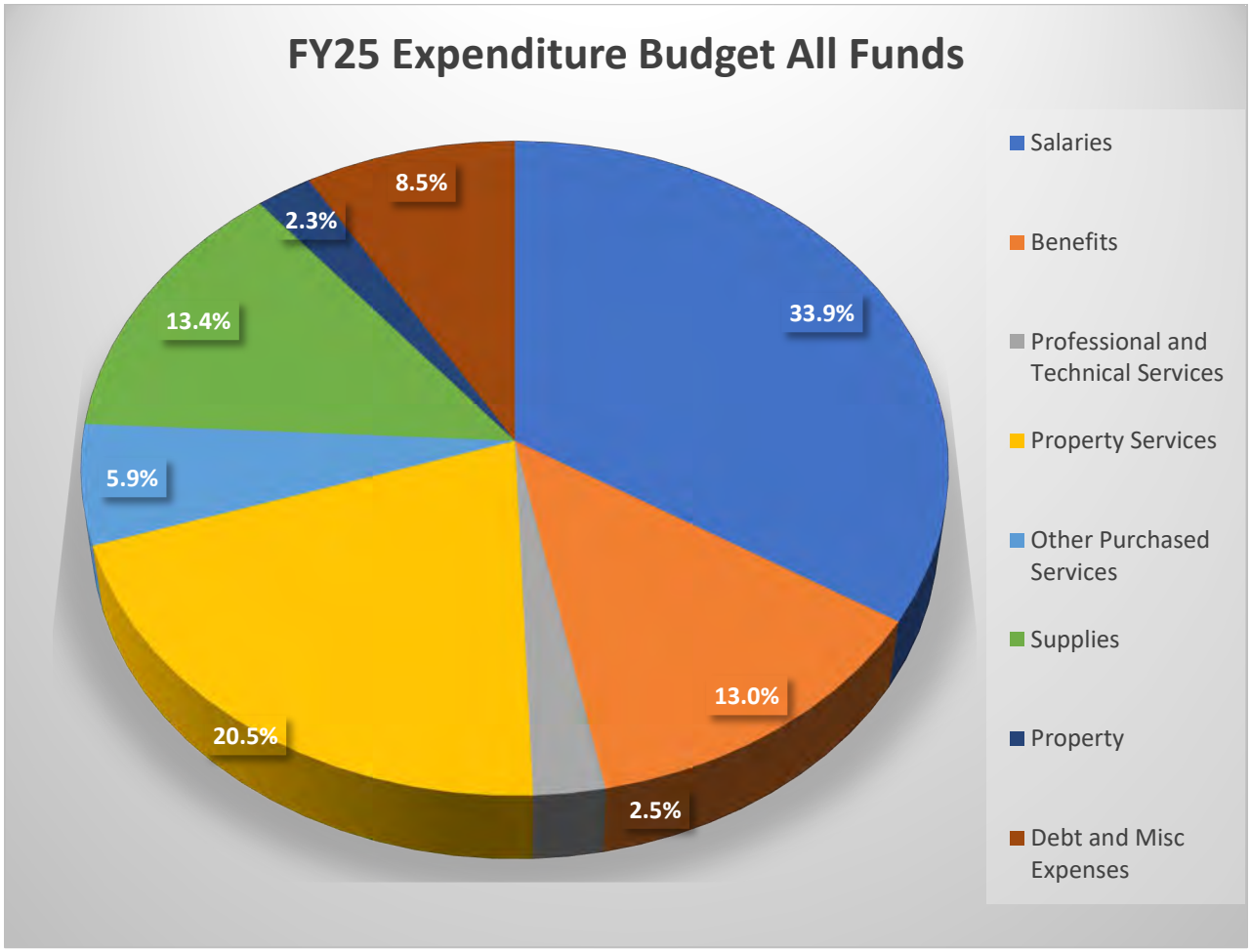
The approved operational budget for Albuquerque Public Schools for fiscal year 2024-2025 is $2.150,510,312 and consists of Operating Funds, Special Revenue Funds, Capital Funds, Debt Service Funds and Enterprise Funds.



All of the funds above are submitted to the State of New Mexico, Public Education Department for approval.



The district budgets estimated cash reserves each year as required by the State of New Mexico.



Salaries, benefits, and property services, which include electricity, natural gas and other utilities, are the major expenditure categories for the district.

Principal Issues Facing the District

The two major challenges that the district faced in developing the operational budget for FY25 were declining enrollment and uncertainty of funding.

1) Enrollment

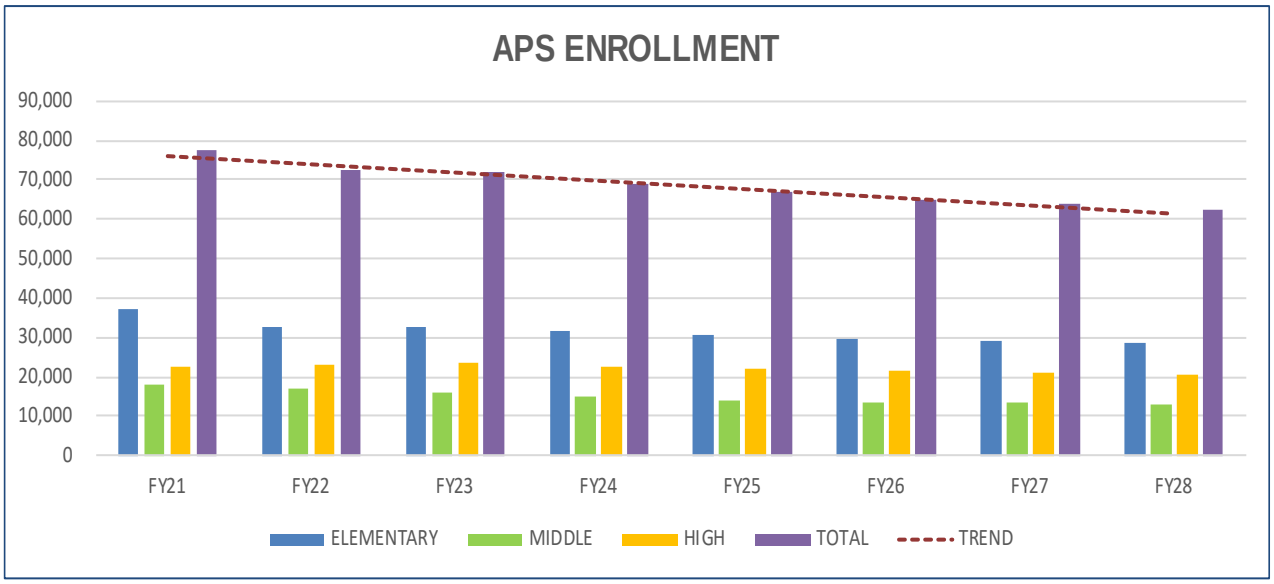
2) Funding

3) Legislative Changes

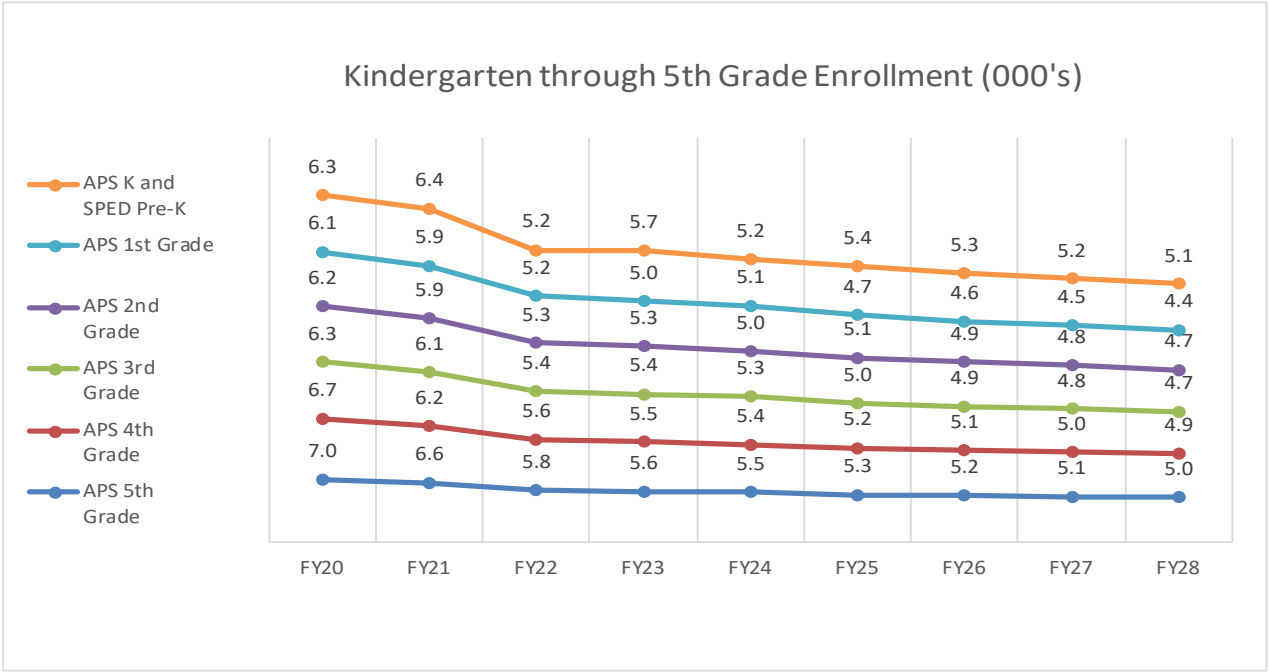
Edison Miller, Sophomore, Eldorado High School

Enrollment

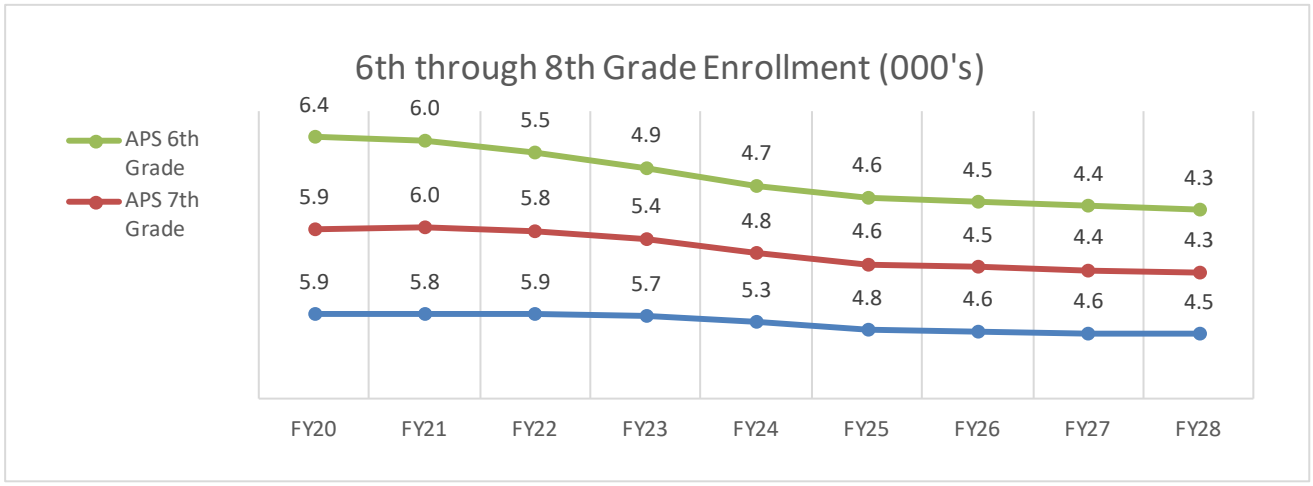
Over the past 7 years the district's enrollment has dropped on average 1,000 to 2,000 students per year. With the additional challenges due to COVID our enrollment decreased by an unprecedented 5,200 students. The district continues its efforts to implement an effective model for delivering education. The chart below visually depicts this decline in enrollment.

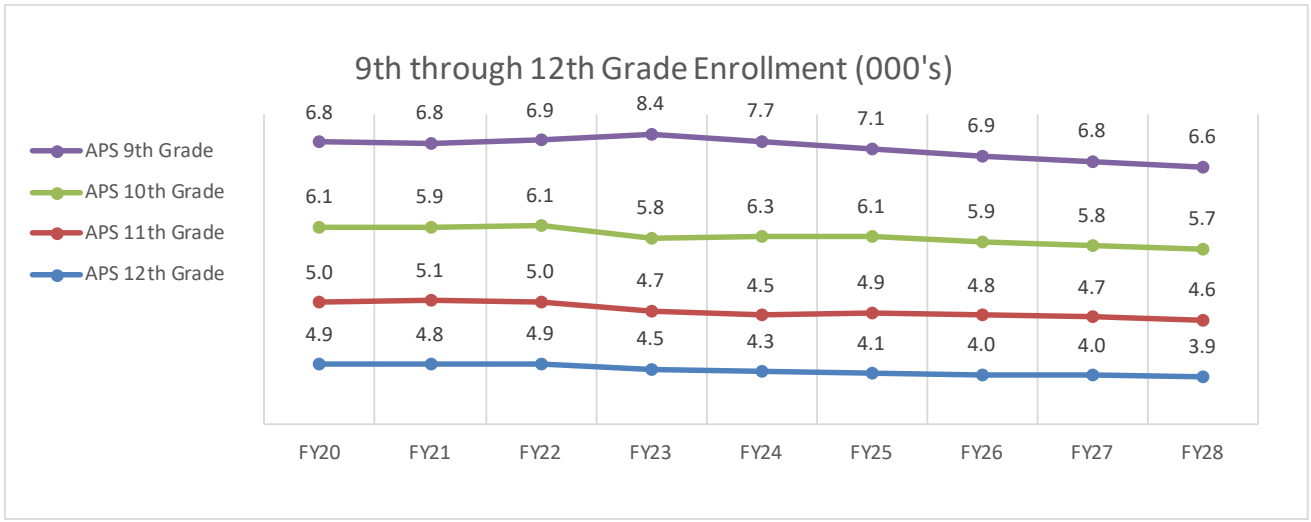


The next three charts demonstrate the change in enrollment over the past several years by grade level. Kindergarten has decreased over the past 6 years, which causes each grade by year moving forward to also decline as students move to the next grade level.



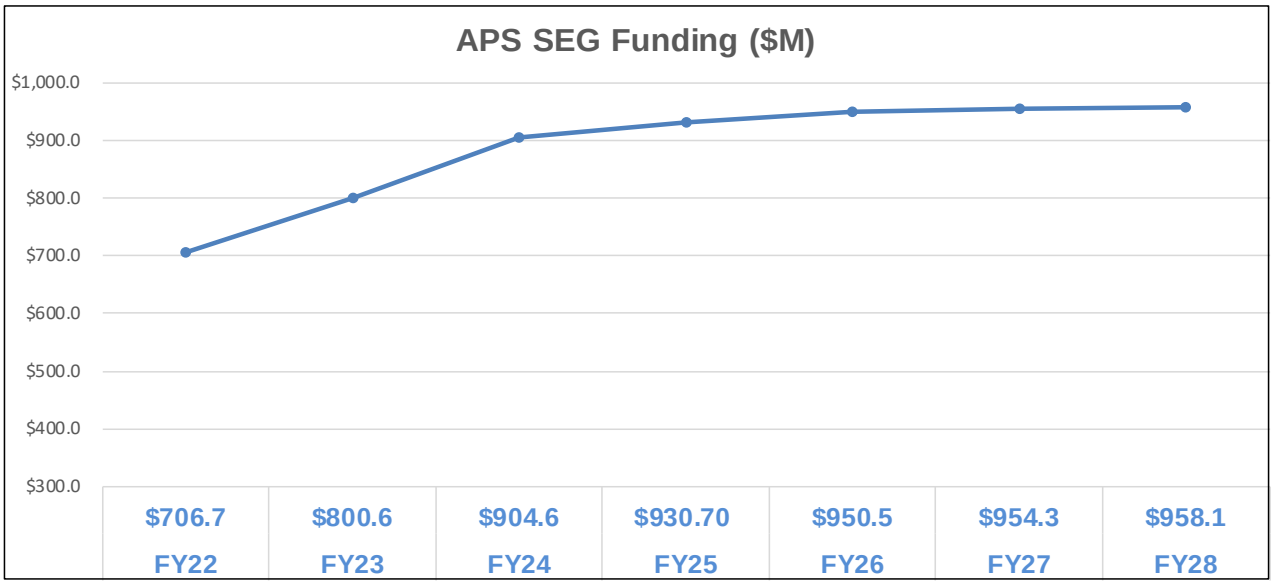
Enrollment (contd)

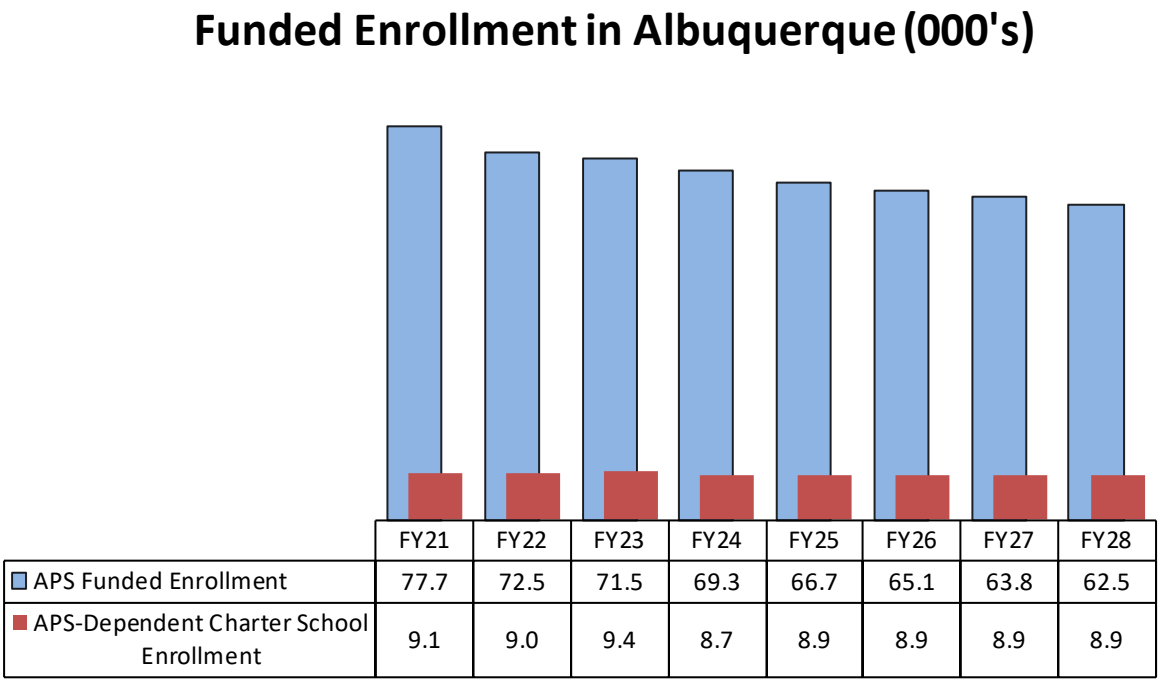




Funding

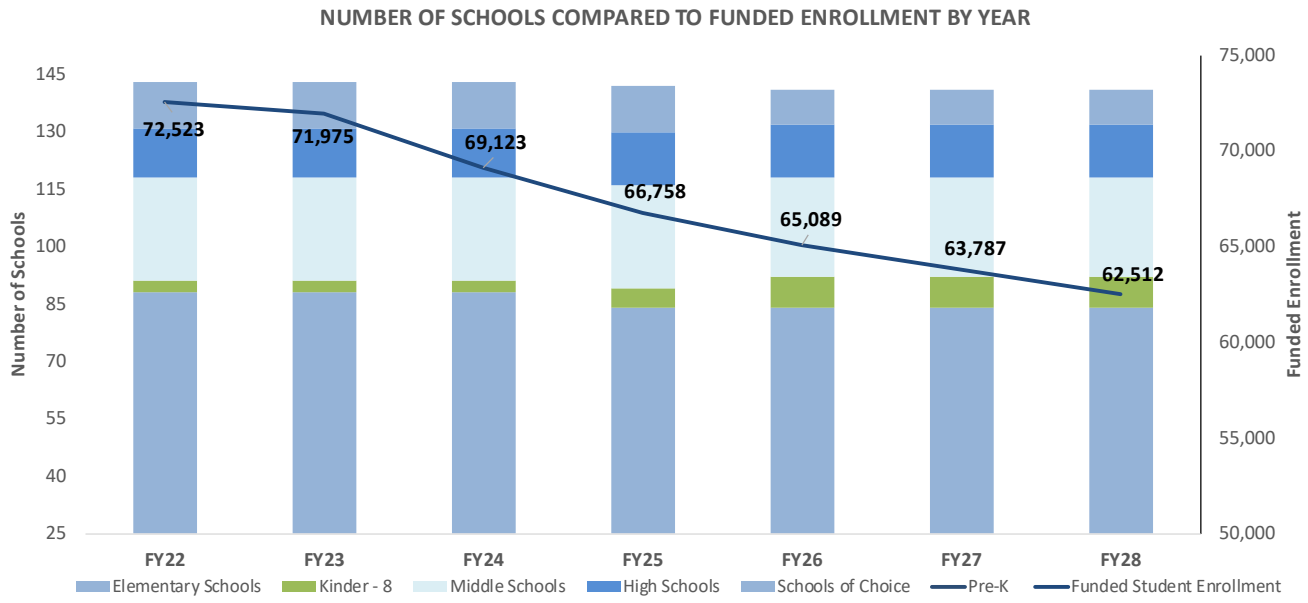
State Equalization Guarantee funding accounts for over 90% of the district's operational resources. In FY25, the district initially received $930.7 million in SEG funding.





	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
APS Funded Enrollment	77.7	72.5	71.5	69.3	66.7	65.1	63.8	62.5
APS-Dependent Charter School Enrollment	9.1	9.0	9.4	8.7	8.9	8.9	8.9	8.9

Funding (contd)



Anticipated changes to number of the schools and schools types for Fiscal Year 2026:

Elementary Schools: **Coronado Elementary** expanding to K-8;
Middle Schools: Closure of **Taft Middle School** and transitioning of students to **Taylor Middle School**;
High Schools: Creation of **Albuquerque International High School** and **Community Welcome Center**;
Schools of Choice – **Desert Willow Family** and **Coyote Willow Family** changing traditional funding K-8 schools; **Corrales K-8** and **Janet Kahn K-8** adding 8th grade in FY26 making them a full K-8 schools;
Phase out of **Vision Quest** and transitioning of students to **eCademy K-8**.

Legislative Update 2024 (for fiscal year 2025)

2024 Legislative Update

This following is update provided by the Albuquerque Public Schools Government Affairs Department.

The 2024 session of the New Mexico Legislature can be described as focused and concise, with growing concerns from all parties about the performance of the public education system in New Mexico. The final report to the Legislature from the Legislative Education Committee frames the current situation of public education:

> *"As the impacts of the COVID-19 pandemic fade, the 2022-2023 school year provided increased stability for schools and districts across New Mexico. However, consequences remain, seen across numerous indicators. Chronic absenteeism persists, at 39 percent statewide. Student achievement in reading grew impressively by 4 percentage points, but math slightly declined, and the state's graduation rate is stagnant. Stark opportunity gaps among student groups linger, and educator vacancy rates increased. Superintendent turnover remains high, with only 23.6 percent (less than a quarter, or 21 of 89) superintendents in the state leading school districts for four years or longer. Student well-being remains a significant concern, with New Mexico last among all states in the 2023 KIDS COUNT Data Book, published by the Annie E. Casey Foundation. Particularly concerning are disconnected youth, or young people between the ages 16 and 24, who are neither working nor in school, at 20 percent of the population's age group, per the Measure of America.*
>
> *The New Mexico Public Education Department (PED) saw new leadership again, with the fourth Secretary of Education since 2019 confirmed by the Legislature in January 2023. Despite new leadership, PED has yet to publish a finalized action plan that addresses the Martinez-Yazzie consolidated lawsuit. A draft action plan was published in May 2022, attempting to address the lawsuit that found the state failing to provide an adequate and uniform public education system to all students. The draft action plan, published a year and a half earlier, has had little follow up. And coherent, statewide data systems are still missing at a level policymakers and education leaders need to make informed, consistent, decisions.*

The legislators were supportive and knowledgeable of the APS Board of Education's shift to Student Outcomes-Focused Governance. Most Albuquerque-area legislators engaged with the Government Affairs team, expressing confidence in the Emerging Stronger Strategic Plan, the district's road map to achieving goals with a focus on a core mission of providing a world-class education to all students. In addition, the New Mexico Legislature honored Superintendent Scott Elder and the Superintendent's Student Advisory Council. They also welcomed incoming Superintendent Dr. Gabriella Blakey and expressed gratitude for a smooth leadership transition in the state's largest school district.

Enclosed is an end-of-session report from the APS Government Affairs team. The report includes the following:

- Link to Bills
- Summary of Bills
- Cabinet Team Leads
- Recommended Action by the Government Affairs Team
- Government Affairs Team Lead

We have included some bills or issues that didn't pass or don't have a corresponding bill. These items have been discussed for some time, and the Government Affairs team recommends that the district consider taking policy positions.

BUDGET HIGHLIGHTS

FY25 with SFC Amendments_2.12.24.pdf

SEG

Declining enrollment resulted in a $19.9 million reduction to the SEG. This has been a trend since FY18, notably two years ago when the SEG was reduced by $23.9 million. SEG reductions are often offset by increases in other areas of the formula, usually resulting in a net increase in funding for public schools.

K12 Plus Units

The Legislature appropriated $60 million in recurring funding for the K-12 Plus program, designed to increase funding for schools with more than 180 days (or 155 days in districts with four-day school weeks). The FY25 appropriation increases the total funding for K-12 Plus in the SEG to $110.3 million. The appropriation is intended to backfill the nonrecurring appropriation for K-12 Plus in FY24, which PED fully expended this year.

Average Salary Increase

- Local school districts must provide a minimum 3 percent compensation increase for all public school personnel.
- The budget does not allow districts to make an "average" 3 percent salary increase.
- If funds allow, districts may choose to increase compensation above 3 percent.
- Districts must still meet existing obligations, such as compensation increases related to licensure advancement.

Education Innovations

- The budget includes $59 million, including $30 million in new funding, to support various innovative programs and services.
- While the appropriation specifically mentions providing teacher mentorship, educational planning, structured literacy programs, community schools, or career and technical education programs, funds appropriated to the SEG are completely discretionary.

- Districts may use the flexible funds to respond to their students' unique and evolving needs.
- Districts using federal COVID-19 relief funds to support high-impact programs or services should consider using this flexible funding to continue those programs or services as the federal funds expire.

CATEGORICAL APPROPRIATIONS

Transportation Distribution

- The transportation distribution includes base funding of $128 million:
  - An additional $1.5 million to increase transportation personnel salaries by 3 percent
  - An additional $3.9 million to replace the transportation density factor with a new rurality factor

- The Legislature cannot require private school bus contractors to increase salaries. Still, LESC staff estimate the funds provided in the distribution are sufficient to cover the cost of a 3 percent salary increase for private contractors.

Indian Education Fund

- $20 million
- The public education department shall begin the distribution of awards from the Indian education fund no later than September 1, 2024

BELOW THE LINE APPROPRIATIONS

School Turnaround Pilot Projects: $4 million to Albuquerque Public Schools

Before and After School Programming for Middle Schools: $160,000 to Albuquerque Public Schools

Summer and Out of School Time Program: (to include literacy and math enrichment, social-emotional learning, physical wellness and swimming, life and career skills, and tutoring) $320,000 to Albuquerque Public School students with an emphasis on under-resourced families

Career Technical Education: $40 million for pilot programs, including career technical education, career technical student organizations, innovation zones, work-based learning initiatives, and equipment, including $5 million for summer internships.

K-12 Plus Program: In addition to K-12 Plus funding in the SEG, the Legislature provided $20 million in nonrecurring funding to support the program. The nonrecurring funds should be used if participation in the K-12 Plus program exceeds the $110.3 million available in the SEG for the program.

Summer Reading Intervention: $30 million for a summer reading intervention program for students based on the science of reading for a science-of-reading based summer reading intervention program.

Out-of-School Learning, Summer Enrichment, and High-Dosage Tutors: $15 million in PED awards to eligible entities to support out-of-school time programs to advance student achievement, with a priority to establish community learning centers which support students in high-poverty, low-performing schools to meet academic achievement standards.

Early Literacy and Reading Support: $14 million for districts that enroll eligible students in K-12 Plus Schools

Educator Fellows: $20 million for recruiting and retaining fellow educator positions.

Attendance Success Initiatives: $5 million for attendance improvement interventions, including evidence-based programs to train educators on social-emotional skills and self-regulation and improve school safety.

Special Education Initiatives: $6 million for the Public Education Department's implementation of special education initiatives, including providing technical assistance and implementing a statewide individualized educational program process.

Summer Internships: $5 million for summer internship opportunities for working-age high school students.

Teacher Professional Development from PED: $5 million

- $1 million for an educator evaluation system and a learning management system
- $4 million education department for teacher professional development is from the educator licensure fund

Indian Education Initiatives (Navajo Nation and Zuni): $5 million to provide the Navajo Nation and Zuni Pueblo with robust support to develop, implement, or improve student educational programs such as college, career, and life readiness, culturally and linguistically relevant education, including social and emotional learning, culture and identity development, and increasing access to Native American language programs.

Black Education Act: $500,000 to implement provisions of the Black Education Act.

Hispanic Education Act: $500,000 to implement provisions of the Hispanic Education Act.

Indian Education Act: $500,000 to implement provisions of the Indian Education Act.

Staying in Touch with Legislators

Government Affairs is transitioning to a more proactive stance for the district. Team members will send a regular newsletter to state and local officials with information on goal and guardrail progress, construction projects, APS successes, and more. The newsletter will also include invitations to school and district events. In addition, the team will organize quarterly “hometown” meetings where a few legislators will meet with district representatives to discuss issues pertaining to their districts. The meetings will take place at schools and include an informal coffee and chat, a school tour, a presentation by the superintendent on district priorities, and time for questions and answers.

In addition to the hometown meetings, the Government Affairs team will meet regularly with the House and Senate leaders, including Sen. Mimi Stewart, President Pro-Tempore; Rep. Andres Romero, Legislative Education Study Committee Chair and House Education Chair; and Rep. Javier Martinez, Speaker of the House.

Deferred Maintenance

The Government Affairs Team recommends that the district request funding for deferred maintenance for all capital outlay requests from legislators. Deferred Maintenance refers to necessary repairs or upgrades that have been postponed due to budget constraints or other reasons.

The proposed process:

- Maintenance and Operations identifies deferred maintenance projects at each school (projects should be under $500,000/school)
- Government Affairs works with principals and other leadership members to train and support engagement with legislators and the community to communicate the need for deferred maintenance funding effectively
- Working with M&O, a list of priorities would be compiled and submitted to the Legislative Council Service by October
- Addressing deferred maintenance is crucial, and effective communication is vital in securing necessary funding and support.

Other Bills that Passed Requiring No Action

Public School Capital Outlay Grants (House Bill 207)

- HB207 will require the Public School Capital Outlay Council (PSCOC) to make an annual distribution for the lease assistance program. Currently, disbursements for the lease assistance program are optional and made at PSCOC's discretion.
- PSCOC will be required to distribute the annual lease assistance. This will not significantly impact current practice; while the lease assistance distribution has long been discretionary, PSCOC has never opted to forego the distribution.
- PSCOC will retain its ability to set the per-MEM multiplier in the lease assistance formula annually.

School Local Share Adjustment Waiver (Senate Bill 76)

- SB76 makes a technical change to the Public School Capital Outlay Act to clarify that a school district's eligibility for local match waivers will be based on their local match amount prior to a temporary local match reduction enacted in 2023.
- SB76 will not significantly impact current practice or school districts' eligibility for waivers.

Lottery and Opportunity Scholarship Changes (Senate Bill 239)

- Senate Bill 239 changes the New Mexico Legislative Lottery Scholarship Act and the Opportunity Scholarship Act. The bill provides language clarifying credit hour requirements for both scholarships:
    - For the Lottery Scholarship, the bill defines full-time as 30 or more credit hours each year in state education institutions and 24 or more credit hours in community colleges, including summer semesters. It clarifies that the Lottery Scholarship can be used at tribal colleges.
    - For the Opportunity Scholarship, the bill specifies that students must be enrolled in at least six credit hours per semester. However, their requirements do not apply during the final semester.
- SB239 also amends current law to specify that dual credit courses do not count toward credit-hour caps.
- College and career counselors in New Mexico high schools must advise students about changes to the Lottery and Opportunity scholarships.
- Because dual credit courses will no longer count toward credit hour caps, students may be allowed to take additional dual credit courses without worrying about their impact on scholarships.

MEMORIALS

LESC Middle School Study (House Memorial 4)

- House Memorial 4 requests LESC to study middle school structure, curriculum, funding, and design. HM4 also requests LESC to make recommendations to the Legislature and the governor about how to enhance the quality of middle school education in New Mexico to equitably serve all students through a final report due by December 31, 2024.
- LESC is requested to work with several education professionals, organizations, and individuals statewide, which will mean the participation of some LEAs in this study.
- The memorial requests that in studying middle schools, LESC works with a representative group of youth (including youth that reflect New Mexico's student demographics and the student groups named in the Martinez-Yazzie consolidated lawsuit), teacher preparation program leaders, middle school teachers, and educational leaders, school counselors and other instructional support providers, school safety and school resource officers, higher education institutions, health professionals, community members, and PED.

Study Class Size Reduction (House Memorial 20)

- House Memorial 20 requests LESC to study kindergarten through 12th-grade class-size reductions, including the potential effects on student outcomes, staffing, and funding. Findings from the study will be published and presented to the governor and the Legislature by December 31, 2024.

- HM20 requires LESC to work with various education stakeholders, including school district and charter school leadership.

- LESC staff will select a sample of school districts and charter schools across the state and request participation in the study.

- LEAs will be requested to provide quantitative and qualitative information regarding class sizes and their impact on student outcomes, staffing, and funding from a school-level perspective.

Study Teacher Recruitment and Retention (House Memorial 29)

- House Memorial 29 requests LESC to study compensation and career advancement opportunities for New Mexico public school teachers. Findings from the study are requested to be published and presented to the governor and the Legislature by December 31, 2024.

- HM29 requests LESC to work with various education stakeholders, including school district and charter school leadership. LESC staff will select a sample of school districts and charter schools across the state and request participation in the study.

- LESC recognizes the needs of schools and districts vary substantially across the state and aims to reflect this diversity in its study. LEAs will be requested to provide quantitative and qualitative information regarding teacher recruitment and retention from a school-level perspective.

PERA & ERB Pension Benefit Structures (Senate Memorial 4)

- Senate Memorial 4 requests the Legislative Finance Committee, the Investments and Pensions Oversight Committee, and the University of New Mexico Bureau of Business and Economic Research collaborate in completing a comprehensive study that focuses on equalizing the benefits structures of the Educational Retirement Board and the Public Employees Retirement Association.

2024 Legislative Update

FY2025 Budget Process Overview

Operational Budget Process Summary

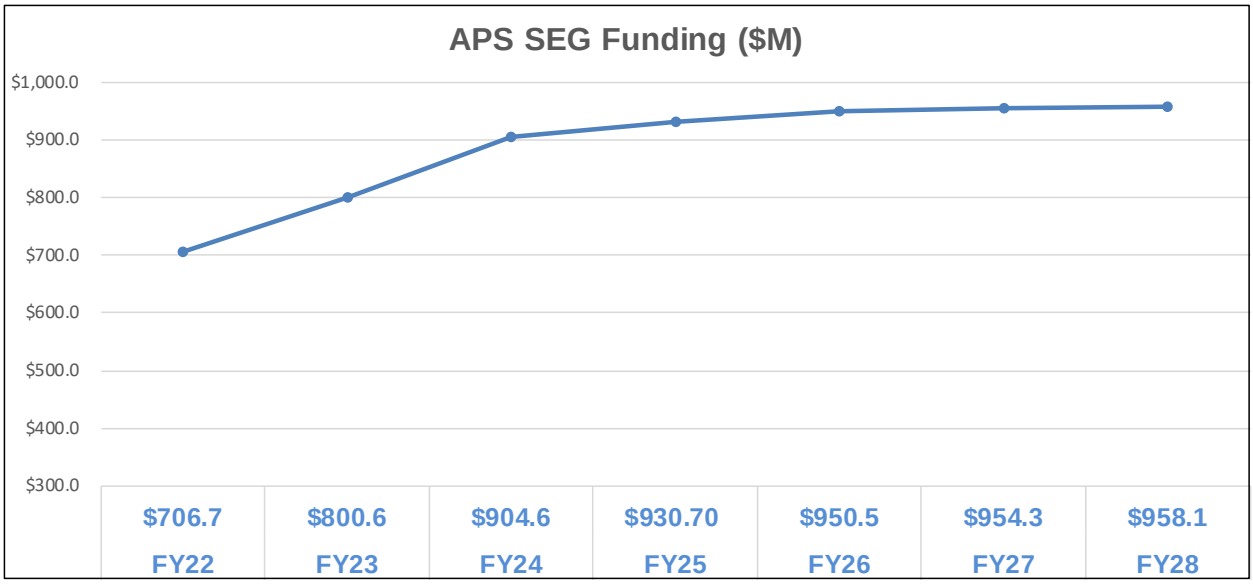
The Budget Steering Committee (BSC) reviews current budgets both at the school and department levels. They strategically plan for changes, new programs and other student needs. This is an ongoing process throughout the year that results in recommendations to the Board of Education for any changes for the ensuing year. Each year, the district requests and receives stakeholder input from parents, staff, students and community members at large. The stakeholder input for the FY25 budget was gathered through various forms including:

- Regular Board of Education meetings
- Employee and Community newsletters
- Website postings
- Public meetings

The legislative session which began in January, was a 60-day session. During the FY24 30-day Legislative Session, the APS Budget Steering committee began meeting prior to the session and continued on a frequent basis throughout the year to discuss the changes and impact as news became available.

The administration updated the Board of Education with the actual SEG total which was based on the new unit value of $14,058. The SEG revenue amount for APS totals $930.7M.

The vote on the overall budget pending technical changes after PED final review was held and approved during the May 29th Special Board of Education Meeting.



Miscellaneous Revenue

APS receives approximately 2% of its operational funding from miscellaneous sources. The largest source of these is the half mill levy generated from local property taxes. APS is able to allocate 100% of locally generated property taxes. In FY25, APS budgeted $1.46M for this funding source.

Other local, state, and federal sources combined account for another $9.3M. In total, the district budgeted $10.75M in miscellaneous revenue for FY25.

Enrollment Trends

Funded enrollment in the State of New Mexico is based upon the average number of kindergarten through 12 students enrolled at the second and third reporting period of the prior year. Pre-K students are counted as 0.5 FTE (full time equivalents) as they only attend half day sessions.

Funded enrollment at APS dropped for an 8th consecutive year. The drop in enrollment is due to several factors; a noticeable decline in kindergarten students due to birth rates, students attending charter schools and a decrease in the overall population in New Mexico due to economic conditions.

Expenditure Outlook

In the coming years, we estimate that salaries will continue to increase as the cost of the 3-tiered licensure system impacts our average salaries. By law, teachers receive higher levels of pay as they move to higher licensure levels. Other than these tier migration salary increases, we've assumed that all other salaries will increase only slightly over the next 3 years. There are various other cost increases projected for FY25. Most of these are driven by increased electricity and health/medical benefit costs.

Summary of District Funds

Fiscal Year 2025

The financial affairs of the district are recorded in various funds with each fund having a designated purpose. Each of the various funds are designed to capture and report specific sources (revenue) and uses (expenditure) and demonstrate the district's compliance with any restrictions upon the use of the revenue source.

General Operating Funds

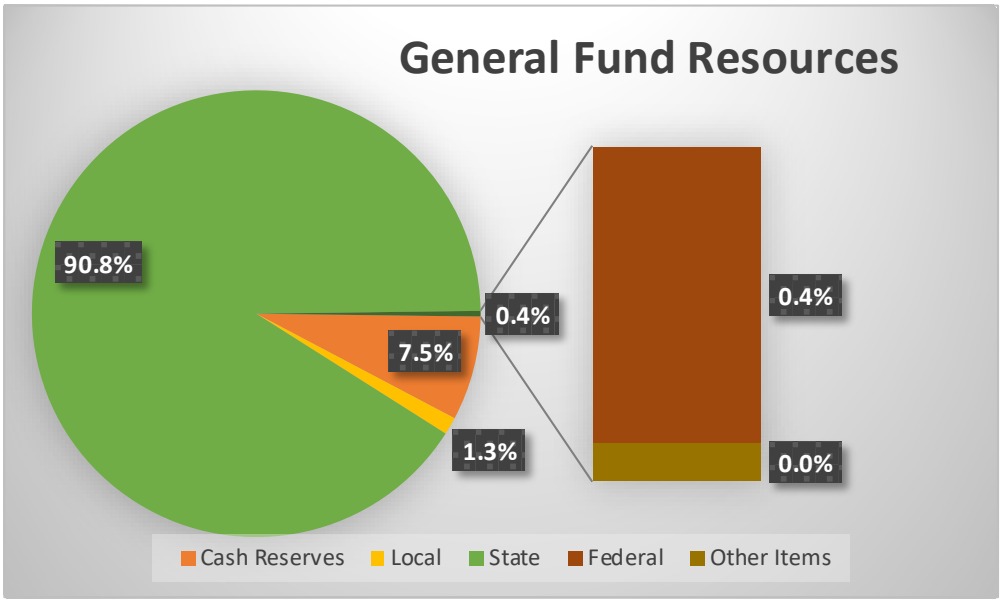
There are four (4) operating funds utilized by the district; the Operational Fund, Transportation Fund, Instructional Material Funds and Other Revenue. These funds support the daily operations of the district and include those expenditures that provide direct instruction in the classroom, direct support to students and the instructional process, school administration, general administration, central services, maintenance and operations, student transportation and other support services. Below is a summary of the General Operating Fund budgets for Fiscal Year 2025

.

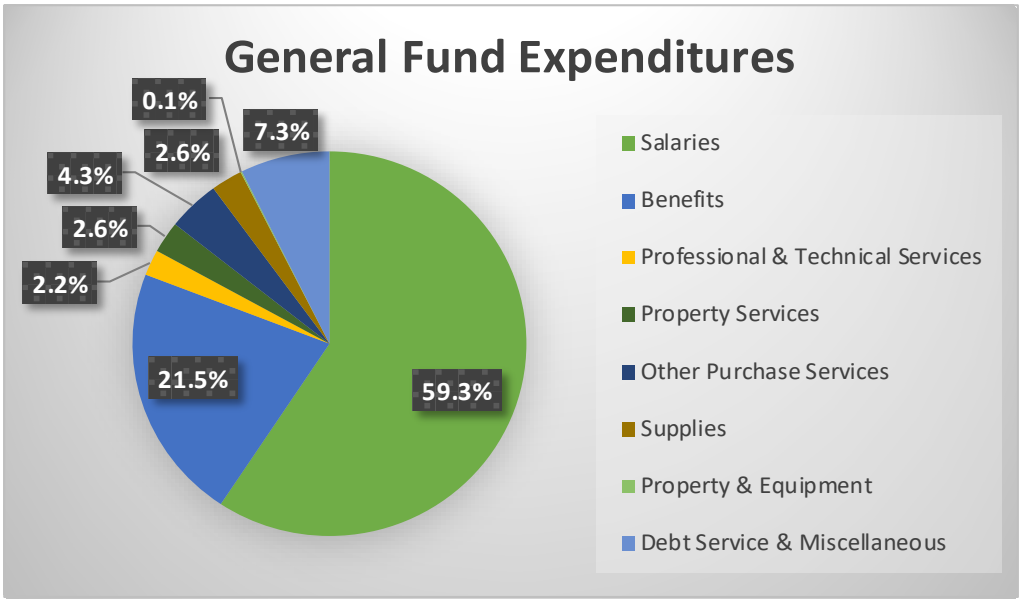
Operating Funds	Operating	Transportation	Instructional Materials *	Local Revenue Operational	***Total***
Resources					
Cash Reserves	$ 79.5	$ -	$ 0.1	$ -	$ 79.6
Local	6.7	-	-	6.7	13.3
State	933.2	24.5	-	-	957.6
Federal	3.8	-	-	-	3.8
Other Items	0.5	-	-	-	0.5
	$ 1,023.6	**$ 24.5**	**$ 0.1**	**$ 6.7**	**$ 1,054.9**
Expenditures					
Salaries	$ 614.2	$ 11.4	$ -	$ -	$ 625.6
Benefits	222.7	4.5	-	-	227.3
Professional & Technical Services	18.6	4.2	-	0.13	22.9
Property Services	27.5	0.5	-	-	27.9
Other Purchased Services	44.8	0.6	-	-	45.4
Supplies	18.2	2.4	0.1	6.53	27.2
Property & Equipment	0.3	0.9	-	-	1.2
Debt Service & Miscellaneous	77.4	-	-	-	77.4
	$ 1,023.6	**$ 24.5**	**$ 0.1**	**$ 6.7**	**$ 1,054.9**
Totals	$ -	$ -	$ -	$ -	$ -

General Operating Funds (cont.)

The most significant source of revenue in the general operating funds is the State Equalization Guarantee (SEG). Other sources that come directly from the state include the distribution for student transportation services and instructional materials.



The district also receives revenue from local sources such as property taxes, and various federal sources. These sources pay for salaries and benefits, professional and purchased services, supplies and equipment for schools and departments.



Fiscal Year 2025 Operational Fund Budget by Organization

- **Schools** include Teachers, Educational Assistants, Principals, Librarians, Secretaries, Custodians and all other costs associated with instruction and administration of the school

- **Special Education** includes Special Education Teachers, Educational Assistants, Social Workers and Therapists working in the schools

- **Direct School Support Departments** include Fine Arts, ROTC And Driver's Education, Teachers, Counselors, Nurses and Health Assistants, School Campus Assistants and Police Officers all working in the schools

- **Other District Departments** include Administration Human Resources, Finance, Maintenance & Operations, Information Technology, and Risk Management

- **District Wide Costs** include utilities, substitutes and certain differentials paid to teachers (includes working cash)

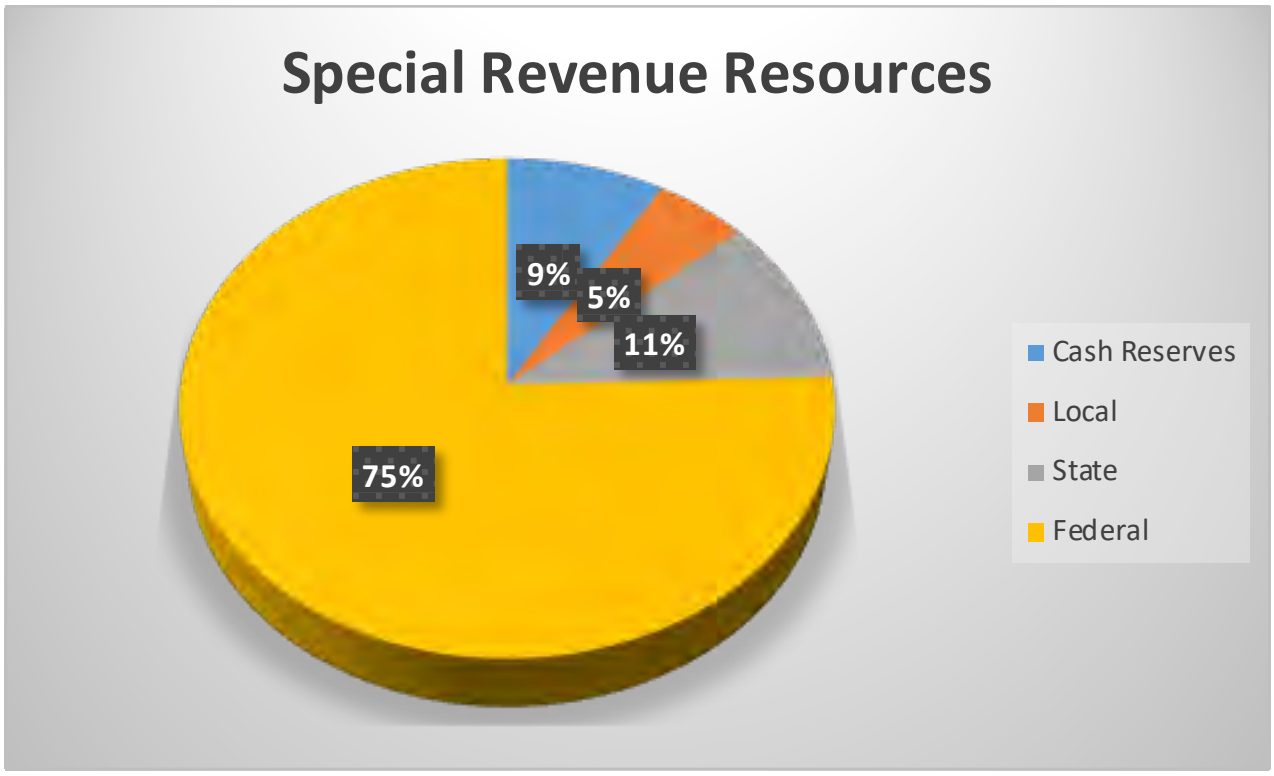
Special Revenue Funds

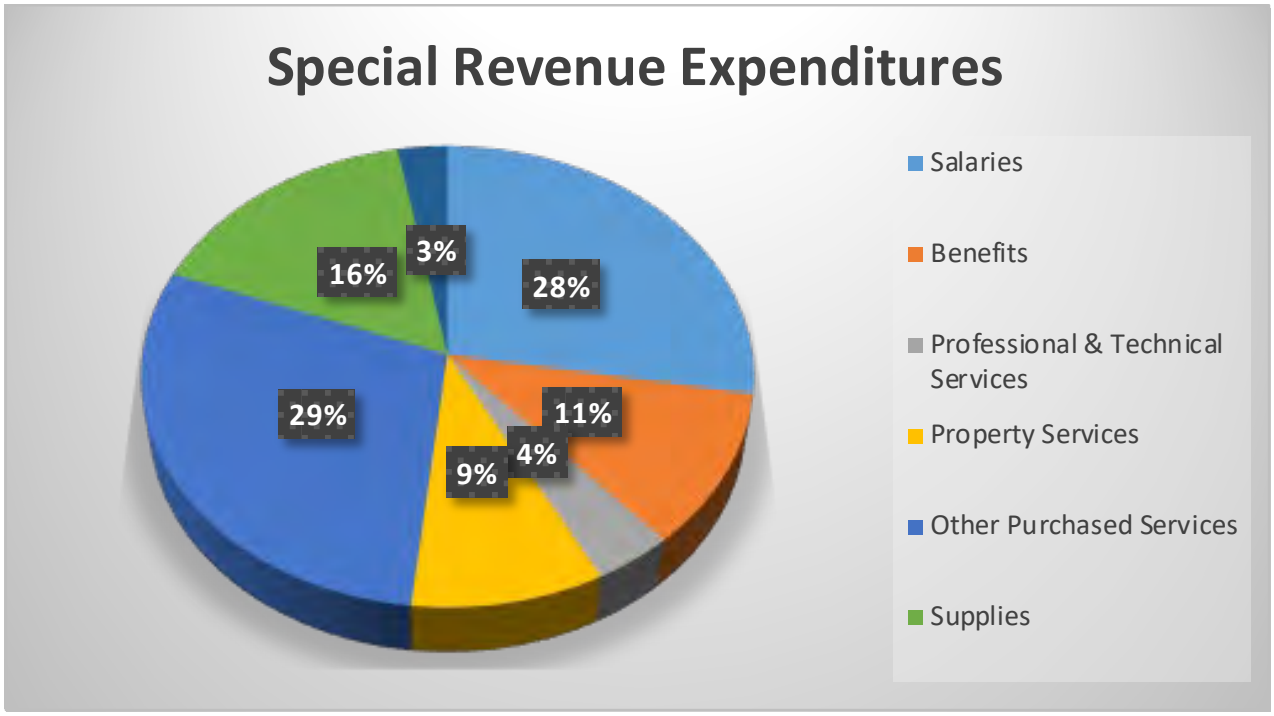
Fiscal Year 2025

There are multiple special revenue funds; however, for this purpose, all federal grants are grouped together and referred to as the Federal Grants Fund. Likewise, all state and local grants are grouped together and referred to as the State and Local Grants Fund. The district has four special revenue funds; the Food Services Fund, Athletics Fund, Federal Grants Fund and State and Local Grants Fund.

SPECIAL REVENUE	Federal Grants	State & Local Grants	Athletics	Food Service	Activities	***Total***
Resources						
Cash Reserves	$ -	$ -	$ 0.3	$ 15.1	$ 11.0	$ 26.3
Local	-	1.3	1.3	3.2	9.5	15.4
State	-	30.3	-	3.0	-	33.3
Federal	199.1	-	-	32.5	-	231.6
Other Items	-	-	-	3.3	-	3.3
	$ 199.1	**$ 31.6**	**$ 1.6**	**$ 57.1**	**$ 20.5**	**$ 310.0**
Expenditures						
Salaries	$ 56.6	$ 10.8	$ 0.8	$ 17.6	$ -	$ 85.9
Benefits	22.2	4.1	0.3	7.1	-	33.6
Professional & Technical Services	6.5	0.5	0.4	3.4	1.3	12.0
Property Services	26.7	-	-	2.3	-	28.9
Other Purchase Services	72.0	10.5	-	2.2	5.9	90.6
Supplies	12.2	2.8	0.1	21.7	13.4	50.1
Property & Equipment	3.0	3.0	0.0	2.9	-	8.9
Debt Service & Miscellaneous	-	-	-	-	-	-
	$ 199.1	**$ 31.6**	**$ 1.6**	**$ 57.1**	**$ 20.5**	**$ 310.0**
Totals	$ -	$ -	$ -	$ -	$ -	$ -

Federal and State and Local Grant funds are restricted to the specific purpose outlined in the grant. The Food Service Fund is restricted in providing for meals served to students in school cafeterias and food service operations. The Athletic Fund supports the district's athletic programs. The column totals should balance to zero dollars.


Special Revenue Resources
9%
5%
11%
75%
Cash Reserves
Local
State
Federal


Special Revenue Expenditures
3%
16%
28%
29%
11%
4%
9%
Salaries
Benefits
Professional & Technical Services
Property Services
Other Purchased Services
Supplies

Capital Funds

Fiscal Year 2025

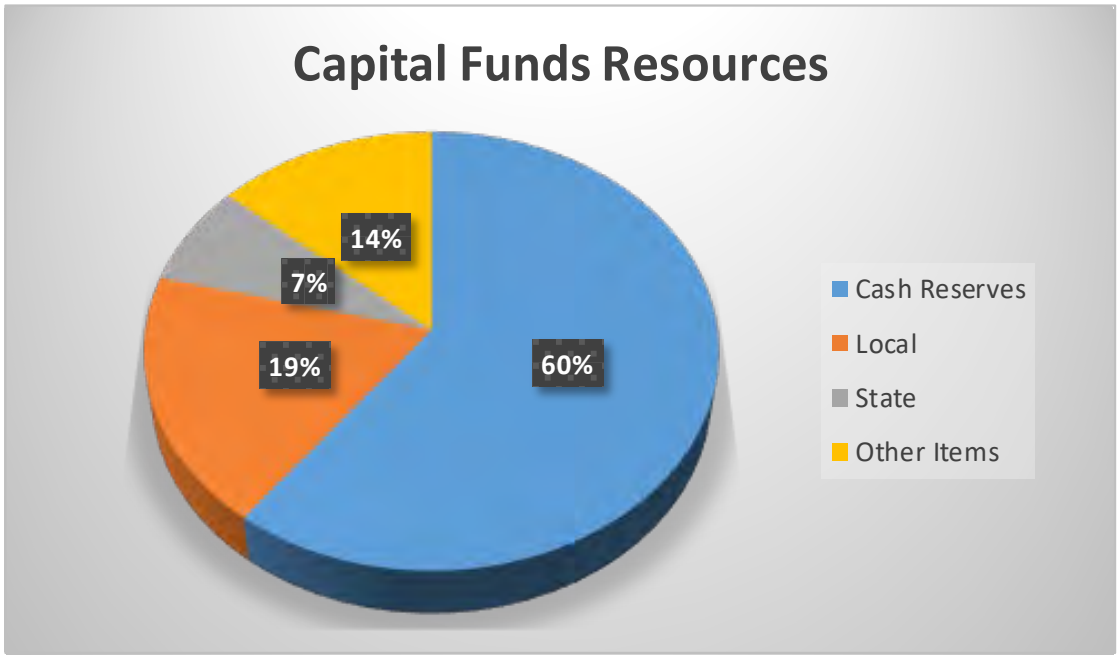
The Capital Funds are utilized by the district to carry out the Capital Master Plan which guides the long-term planning of the district's capital resources. There are six capital funds utilized by the district as shown below. More specific information regarding the sources and uses of these funds are found in the financial section of the book.

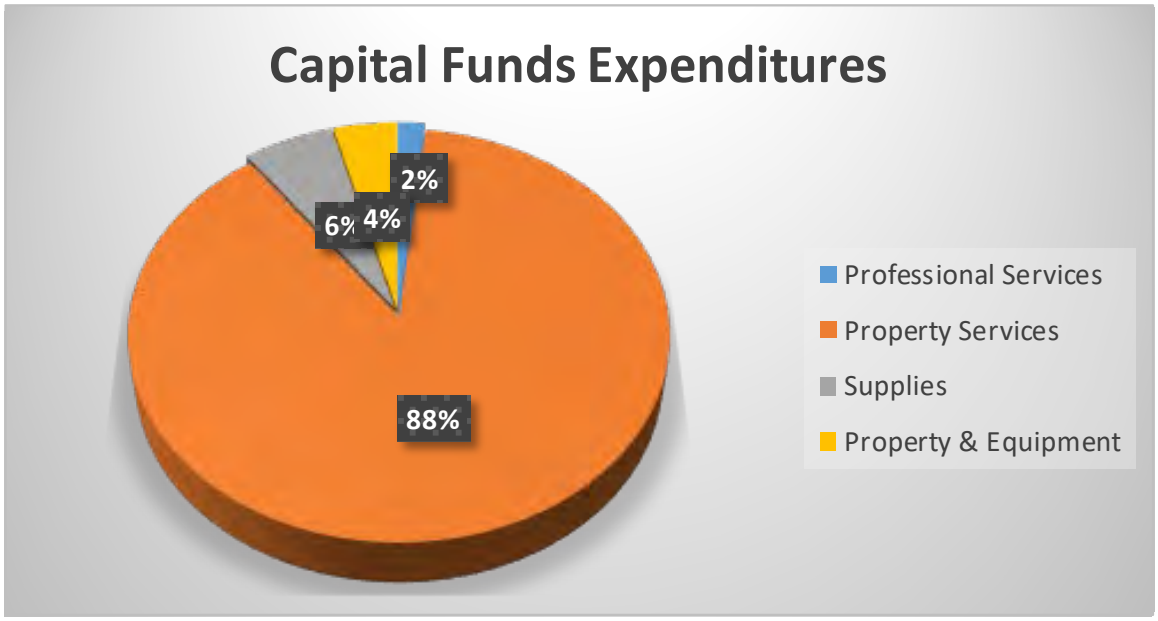
In general, projects that are identified through the Capital Master Plan process are prioritized and matched to each of the anticipated capital funding sources and streams. The major expenditures include property services which includes construction services, facility maintenance, and equipment.

Property tax revenue is the primary source of income within the HB33, SB9 and Debt Service Funds. The Operational Fund receives a small portion of income from local property taxes as well.

Article VIII, Section 2, of the New Mexico Constitution limits the total ad valorem taxes for operational purposes levied by all overlapping governmental units within the District to $20.00 per $1,000 of assessed value. This limitation does not apply to levies for public debt and levies for additional taxes if authorized at an election by a majority of the qualified votes of the jurisdiction voting on the question.

Capital Funds	GO Bonds	Public School	Capital Federal	Capital State	Capital Local	House Bill 33	SB9 + Match	Ed Tech	***Total***
Resources									
Cash	$ 104.8		$ -	$ -	$ 24.7	$ 146.1	$ 64.1	$ 11.4	$ 351.1
Local	3.2	-	-		1.4	68.3	34.6	0.8	108.2
State	-	9.7	-	30.3	3.4	-	-	-	43.3
Other Financing Sources	65.0		10.2		0.2	-	-	3.7	79.1
	$ 173.1	$ 9.7	$ 10.2	$ 30.3	$ 29.7	$ 214.3	$ 98.6	$ 15.9	$ 581.8
Expenditures									
Professional Services	$ 4.3	$ 3.3	$ -	$ -		$ 1.3	$ 0.6	$ 0.7	10.1
Property Services	164.9	6.4	10.2	23.7	27.2	194.2	72.4	13.9	512.8
Supplies	1.5		-	0.4	0.1	9.5	21.7	1.4	34.6
Property & Equipment	2.4		-	6.2	2.4	9.3	3.8	-	24.2
Debt Service and Misc.	-		-			-	-	-	-
	$ 173.1	$ 9.7	$ 10.2	$ 30.3	$ 29.7	$ 214.3	$ 98.6	$ 15.9	$ 581.8
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -


Capital Funds Resources
14%
7%
19%
60%
Cash Reserves
Local
State
Other Items


Capital Funds Expenditures
2%
6%
4%
88%
Professional Services
Property Services
Supplies
Property & Equipment

Capital Funds (cont.)

Property tax revenue is the primary source of income within the HB33, SB9 and Debt Service Funds. The Operational Fund receives a small portion of income from local property taxes as well.

Article VIII, Section 2, of the New Mexico Constitution limits the total ad valorem taxes for operational purposes levied by all overlapping governmental units within the District to $20.00 per $1,000 of assessed value. This limitation does not apply to levies for public debt and levies for additional taxes if authorized at an election by a majority of the qualified votes of the jurisdiction voting on the question.

Historical Tax Rates
Capital and Debt Service Funds

The district collects property tax revenue based upon 33 1/3% of all taxable property. This is the percentage that is legally subject to ad valorem taxes.

Following is a ten year history of the District's tax rates.

	Operational		Two Mill Levy		HB-33 Levy		Debt Service			Total	
Tax Year	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	GO Bonds	Ed Tech Notes	Combined Debt Service	Residential	Non-Residential
2023	$ 0.273	$ 0.500	$ 2.000	$ 2.000	$ 3.838	$ 4.344	$ 4.480	$ -	$ 4.480	$ 10.591	$ 11.324
2022	0.271	0.500	2.000	2.000	3.838	4.344	4.480	0.000	4.480	10.589	11.324
2021	0.264	0.500	2.000	2.000	3.761	4.344	4.480	0.000	4.480	10.505	11.324
2020	0.270	0.500	2.000	2.000	3.838	4.344	4.284	0.196	4.480	10.588	11.324
2019	0.269	0.500	2.000	2.000	3.835	4.344	4.262	0.222	4.484	10.588	11.328
2018	0.267	0.500	1.921	2.000	3.800	4.344	4.118	0.367	4.485	10.473	11.329
2017	0.266	0.500	1.914	2.000	3.787	4.344	4.101	0.384	4.485	10.452	11.329
2016	0.270	0.500	1.940	2.000	3.838	4.344	4.061	0.378	4.439	10.487	11.283
2015	0.275	0.500	1.982	2.000	3.838	4.344	4.089	0.347	4.436	10.531	11.280
2014	0.276	0.500	1.983	2.000	3.841	4.344	3.787	0.644	4.431	10.531	11.275

Source: New Mexico Department of Finance and Administration

Statewide Average:

	Operational		Two Mill Levy		HB 33 Levy				Total	
Tax Year	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	GO Bonds	ETNs	Residential	Non-Residential
2023	$ 0.355	$ 0.470	$ 1.869	$ 1.820	$ 0.503	$ 0.507	$ 5.217	$ 0.679	$ 8.623	$ 8.693

Source: New Mexico Department of Finance & Administration

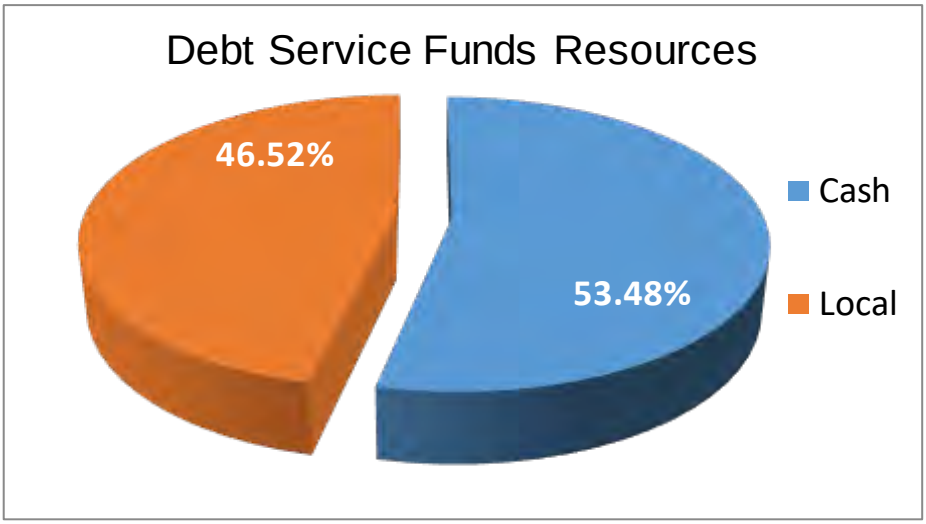
Debt Service Funds

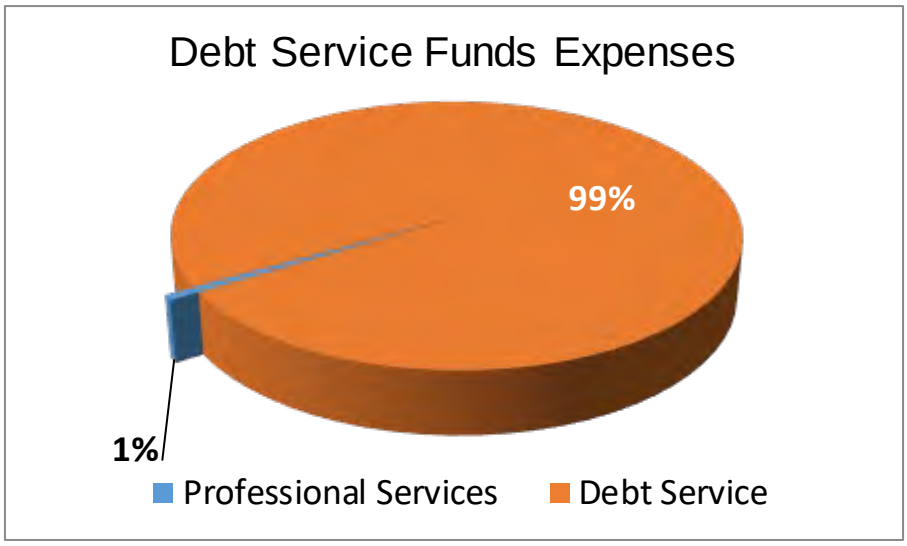
Fiscal Year 2025

The district maintains one Debt Service Fund for General Obligation Bonds Resources for the Debt Service Funds are generated through local property taxes restricted for the repayment of principal and interest on the district's outstanding debt.

The New Mexico Constitution limits the powers of a school district to incur general obligation debt beyond a school year. The approval of the debt is subject to a vote of the local electors and may not exceed 6% of the assessed valuation of the taxable property with the District.

Debt Service Funds	**GOB Debt Service**	***Total***
Resources		
Cash	$ 101.9	$ 101.9
Local	92.9	92.9
	$ 194.8	$ 194.8
Expenditures		
Professional Services	$ 2.4	$ 2.4
Debt Service	192.4	192.4
	$ 194.8	$ 194.8
Total	-	-





Current Debt Capacity

Total Current Debt Capacity

Year	Assessed Value	6% Debt Limit	Outstanding Debt	Available Capacity	% Bonded to Capacity
2023	$ 19,625,338,891	$ 1,177,520,333	$ 597,528,669	$ 579,991,664	50.74%

Enterprise Funds

Fiscal Year 2025

The district maintains six (6) Enterprise funds; KANW Radio Enterprise Fund, Graphics Enterprise Fund, Charter Business Services, Transportation Enterprise Fund and a newly formed Facilities Enterprise Fund along with Technology Professional Development Fund. The District's objective is to highlight the activities related to the Enterprise Funds to substantiate their respective financial self-sufficiency.

Revenue for the KANW Radio Station comes primarily from fundraising activities and the sale of materials promoting the culture of New Mexico. The KANW Enterprise Fund has been able to produce a small surplus over the past few fiscal years.

The Graphics Enterprise Fund provides printing services for both APS use and public use. The proceeds replenish supplies.

The Charter School Business Enterprise provides an option for APS authorized charter schools to contract for financial services based on the number of days per week needed by the school. The district currently provides services to one charter school, but the structure is in place to expand should other charter schools need services.

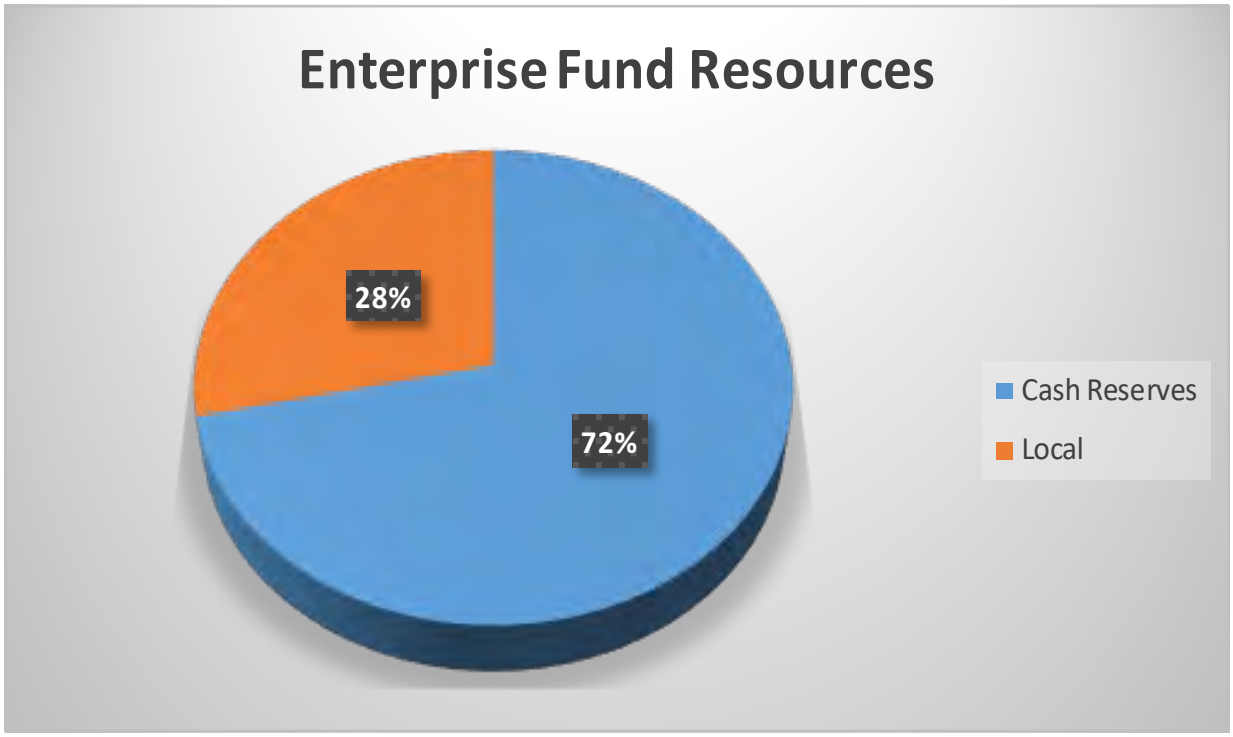
The Transportation Enterprise Fund - In FY15, the district took over the operation of one of its contracted bus providers. This operation grew in FY16 as the district absorbed the operation of other bus providers. As a result, the district will also provide transportation services to charter schools, activity field trips and other transportation within the Albuquerque Metropolitan Area.

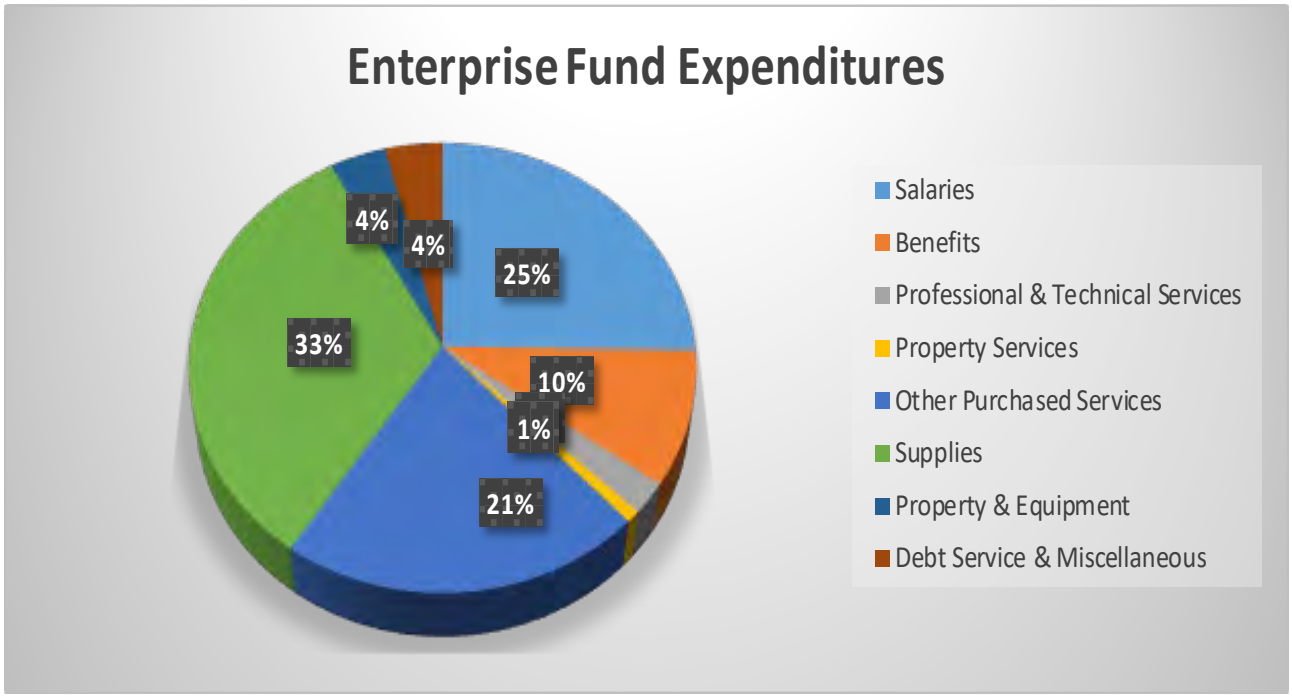
The Facilities Enterprise Fund – In FY17, the district began a Facilities Enterprise fund to provide for revenues and expenditures related to facility rentals of Albuquerque Public School-owned properties by members of the public to which a small fee is assessed for custodial services and other associated costs.

In FY20 the District created the Educational Technology Enterprise Fund. The revenues come primarily from the Digital Learning Conference that the Educational Technology Department hosts annually in March. The proceeds replenish supplies and provide professional development for the department. The Educational Technology Enterprise Fund also procures a volume discount of Adobe licenses. EdTech purchases and offers licenses to schools at the discounted rates to recuperate the funds, saving the schools money with a volume purchase.

Enterprise Fund Summary

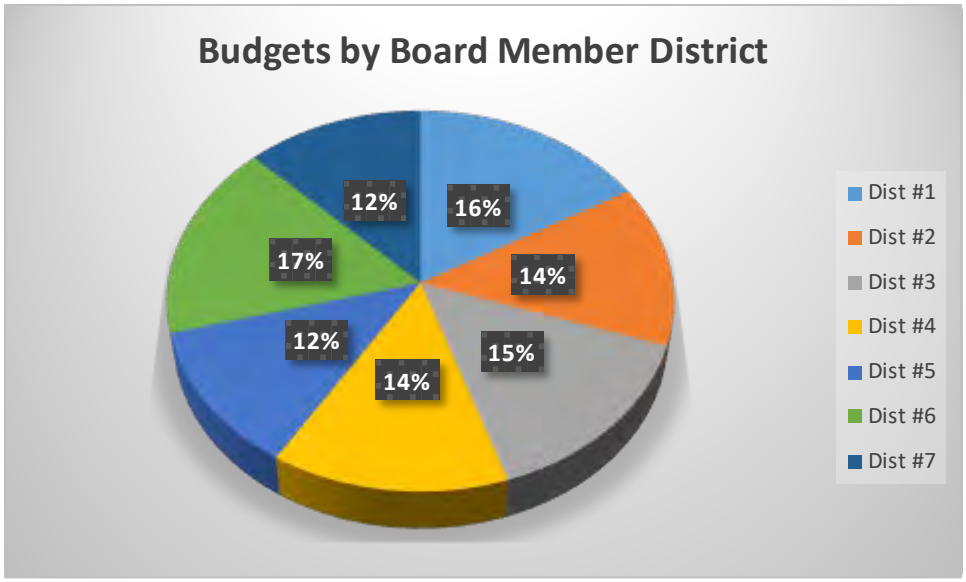
ENTERPRISE FUNDS	KANW	Graphics	Charter School Business	Transporta- tion	Facilities	Education Technology	*Total*
Resources							
Cash Reserves	$ 633,922	$ 1,009,577	$ 135,784	$ 3,467,149	$ 1,236,305	$ 29,970	$ 6,512,707
Local	$ 621,830	$ 318,599	$ -	$ 1,249,486	$ 373,875	$ 25,000	$ 2,588,790
	$ 1,255,752	**$ 1,328,176**	**$ 135,784**	**$ 4,716,635**	**$ 1,610,180**	**$ 54,970**	**$ 9,101,497**
Expenditures							
Salaries	$ 327,327	$ -	$ -	$ 1,030,016	$ 935,800	$ 6,602	$ 2,299,745
Benefits	$ 120,218	$ -	$ -	$ 469,663	$ 285,933	$ 1,868	$ 877,682
Professional & Technical Services	$ 135,903		$ 49,123	$ 22,000	$ -	$ -	$ 207,026
Property Services	$ 2,751	$ -	$ -	$ 71,500	$ -	$ -	$ 74,251
Other Purchase Services	$ 471,306	$ 902,268	$ 49,515	$ 502,590	$ -	$ 14,443	$ 1,940,122
Supplies	$ 198,247	$ 425,908	$ 37,146	$ 2,279,045	$ 35,898	$ 2,801	$ 2,979,045
Property & Equipment	$ -	$ -	$ -	$ 341,821	$ 17,538	$ -	$ 359,359
Debt Service & Miscellaneous	$ -	$ -	$ -	$ -	$ 335,011	$ 29,256	$ 364,267
	$ 1,255,752	**$ 1,328,176**	**$ 135,784**	**$ 4,716,635**	**$ 1,610,180**	**$ 54,970**	**$ 9,101,497**
Totals	-	-	-	-	-	-	-




Enterprise Fund Expenditures
25%
10%
1%
21%
33%
4%
4%
Salaries
Benefits
Professional & Technical Services
Property Services
Other Purchased Services
Supplies
Property & Equipment
Debt Service & Miscellaneous

School Operational Budgets by Board Member District

FY2025	ENROLLMENT	APPROVED FY25 FTE	APPROVED FY25 BUDGET
Total District 1	10,256	1,366.46	$ 109,430,913
Total District 2	10,328	1,128.25	91,043,459
Total District 3	8,964	1,206.95	97,160,424
Total District 4	9,027	1,156.54	92,137,692
Total District 5	8,077	1,005.83	79,585,061
Total District 6	10,721	1,396.82	111,119,129
Total District 7	9,074	1,018.97	82,365,162
Programs/Compliance	-	-	2,127,474
Total All District	66,445	8,279.82	$ 664,969,314



Comments:

Programs/Compliance includes budget for additional resources required for school compliance.

FY25 Enrollment as presented, is the average of the School Year 2023-2024 80-Day and 120-day enrollment count.

District 1

LOC#	School Name	Level	Enrollment	Approved FY2025 FTE	Approved FY 2025 Budget
206	Adobe Acres Elementary School	ES	301	41.75	$ 3,424,745
210	Alamosa Elementary School	ES	359	48.00	3,840,720
215	Armijo Elementary School	ES	240	38.55	2,962,274
216	Atrisco Elementary School	ES	192	51.10	3,671,436
225	Barcelona Elementary School	ES	207	31.75	2,567,312
243	Coronado Elementary School	ES	302	40.41	3,135,358
244	Dolores Gonzales Elementary School	ES	299	45.90	3,585,655
252	East San Jose Elementary School	ES	328	46.32	3,634,781
261	Eugene Field Elementary School	ES	119	24.85	1,861,918
231	Kit Carson Elementary School	ES	348	52.51	4,059,262
297	Los Padillas Elementary School	ES	182	29.71	2,398,334
300	Lowell Elementary School	ES	222	44.23	3,329,833
324	Mountain View Elementary School	ES	229	31.27	2,543,490
327	Navajo Elementary School	ES	342	45.21	3,567,919
333	Pajarito Elementary School	ES	324	68.24	4,621,832
370	Valle Vista Elementary School	ES	277	46.24	3,498,536
450	Ernie Pyle Middle School	MS	426	51.80	4,278,396
496	George I. Sanchez Collaborative K-8	MS	1,102	118.30	9,503,766
415	Harrison Middle School	MS	305	48.70	3,792,205
448	Polk Middle School	MS	261	39.95	3,045,476
576	Atrisco Heritage Academy High School	HS	1,989	202.45	17,263,072
540	Rio Grande High School	HS	1,454	171.30	14,189,114
591	College & Career High School (APS @ CNM	AS	268	23.57	2,257,716
192	Transition Services Alternative School	AS	114	9.35	1,033,404
597	School on Wheels Alternative School	AS	72	15.00	1,364,359
Total District 1			**10,256**	**1,366.46**	**$ 109,430,913**

Represented by Board Member: Janelle Astorga, Board Secretary

District 2

LOC#	School Name	Level	Enrollment	Approved FY2025 FTE	Approved FY 2025 Budget
295	Chamiza Elementary School	ES	272	44.10	$ 3,176,328
351	Corrales Elementary School	ES	373	44.30	3,648,647
365	Marie Hughes Elementary School	ES	393	59.30	4,262,723
317	Petroglyph Elementary School	ES	506	59.30	4,531,529
265	Seven Bar Elementary School	ES	497	79.60	5,817,911
356	Sierra Vista Elementary School	ES	396	47.60	3,771,088
393	Sunset View Elementary School	ES	418	41.60	3,434,169
389	Tierra Antigua Elementary School	ES	745	73.35	5,952,700
264	Ventana Ranch Elementary School	ES	579	57.10	4,693,822
490	James Monroe Middle School	MS	666	72.32	6,015,441
485	L.B. Johnson Middle School	MS	564	86.70	6,449,340
492	Tony Hillerman Middle School	MS	926	86.20	7,306,297
580	Cibola High School	HS	1,567	158.33	13,297,187
575	Volcano Vista High School	HS	2,150	192.00	16,438,050
952	Coyote Willow Family Alternative School	AS	279	26.45	2,248,227
Total District 2			**10,328**	**1,128.25**	**$ 91,043,459**

Represented by Board Member: Ronalda Tome-Warito, Board Vice President

District 3

LOC#	School Name	Level	Enrollment	Approved FY2025 FTE	Approved FY 2025 Budget
207	Alameda Elementary School	ES	169	25.35	$ 1,910,327
213	Alvarado Elementary School	ES	254	32.95	2,697,946
228	Bel Air Elementary School	ES	230	35.70	2,728,239
237	Cochiti Elementary School	ES	177	27.35	2,202,392
249	Duranes Elementary School	ES	119	21.30	1,420,611
219	Edmund G Ross Elementary School	ES	346	43.60	3,436,222
230	Governor Bent Elementary School	ES	301	48.60	3,581,122
267	Griegos Elementary School	ES	234	30.85	2,509,449
273	Hodgin Elementary School	ES	400	67.95	4,761,697
373	Lew Wallace Elementary School	ES	152	23.35	1,864,639
291	Longfellow Elementary School	ES	177	32.45	2,383,124
336	Los Ranchos Elementary School	ES	192	34.59	2,457,679
303	MacArthur Elementary School	ES	231	40.35	2,953,328
309	Mission Elementary School	ES	329	44.35	3,461,329
330	Reginald Chavez Elementary School	ES	176	27.62	2,186,467
388	Zuni Elementary School	ES	214	29.85	2,327,513
407	Cleveland Middle School	MS	503	58.80	4,885,510
410	Garfield Middle School	MS	303	41.20	3,379,472
440	McKinley Middle School	MS	452	55.75	4,580,501
455	Taft Middle School	MS	269	34.51	2,844,151
457	Taylor Middle School	MS	291	49.55	3,746,106
465	Washington Middle School	MS	271	35.00	2,753,724
590	Albuquerque High School	HS	1,621	156.03	13,755,674
560	Valley High School	HS	997	119.60	10,188,973
548	Juvenile Detention Center AS	AS	48	15.30	1,439,784
592	Career Enrichment Alternative School	AS	220	50.00	4,486,987
900	Desert Willow Family Alternative School	AS	293	25.00	2,217,458
Total District 3			**8,964**	**1,206.95**	**$ 97,160,424**

Represented by Board Member: Danielle Gonzales, Board President

District 4

LOC#	School Name	Level	Enrollment	FY2025 FTE	FY 2025 Operational Budget
222	Bandelier Elementary School	ES	420	52.85	$ 4,009,071
255	Emerson Elementary School	ES	279	39.60	3,220,326
270	Hawthorne Elementary School	ES	297	42.35	3,398,138
279	Kirtland Elementary School	ES	182	30.98	2,389,620
285	La Mesa Elementary School	ES	440	62.80	4,732,596
260	Manzano Mesa Elementary School	ES	518	62.85	4,872,002
364	Mark Twain Elementary School	ES	280	59.85	4,221,354
312	Monte Vista Elementary School	ES	392	43.60	3,514,138
315	Montezuma Elementary School	ES	349	62.10	4,465,705
348	Sandia Base Elementary School	ES	299	38.25	2,993,318
376	Wherry Elementary School	ES	226	36.35	2,803,286
379	Whittier Elementary School	ES	267	43.35	3,309,859
385	Zia Elementary School	ES	230	37.41	2,777,147
416	Hayes Middle School	MS	363	64.20	4,627,390
425	Jefferson Middle School	MS	604	67.60	5,614,995
460	Van Buren Middle School	MS	342	41.95	3,525,075
470	Wilson Middle School	MS	363	60.90	4,433,534
498	eCademy K-8	AS	667	50.85	4,855,833
517	eCADEMY (Virtual High School)	AS	1,211	60.20	5,534,449
520	Highland High School	HS	1,134	136.20	11,527,607
549	New Futures Alternative School	AS	67	35.05	2,954,371
596	Freedom Alternative School	AS	101	19.45	1,656,989
840	Vision Quest Alternative School	AS	2	7.80	700,889
Total District 4			**9,027**	**1,156.54**	**$ 92,137,692**

Represented by Board Member: Heather Benavidez

District 5

LOC#	School Name	Level	Enrollment	Approved FY2025 FTE	Approved FY 2025 Budget
339	Carlos Rey Elementary School	ES	449	55.35	$ 4,422,842
234	Chaparral Elementary School	ES	552	89.10	6,298,346
262	Edward Gonzales Elementary School	ES	350	45.35	3,638,659
395	Helen Cordero Primary	ES	390	57.35	4,245,388
288	Lavaland Elementary School	ES	365	42.10	3,412,352
250	Mary Ann Binford Elementary School	ES	434	45.80	3,688,692
275	Painted Sky Elementary School	ES	549	60.75	4,903,555
392	Rudolfo Anaya Elementary School	ES	534	66.85	5,050,165
280	Susie Rayos Marmon Elementary School	ES	540	71.96	5,495,933
445	Jimmy Carter Middle School	MS	470	59.76	4,761,986
405	John Adams Middle School	MS	417	68.36	5,210,666
475	Truman Middle School	MS	576	79.10	6,223,918
497	Tres Volcanes Community Collaborative Sch	K 8	916	92.80	7,715,367
570	West Mesa High School	HS	1,538	171.20	14,517,192
Total District 5			**8,077**	**1,005.83**	**$ 79,585,061**

Represented by Board Member: Crystal Tapia-Romero, Finance Committee Chair

District 6

LOC#	School Name	Level	Enrollment	Approved FY2025 FTE	Approved FY 2025 Budget
321	A. Montoya Elementary School	ES	368	46.94	$ 3,584,802
214	Apache Elementary School	ES	324	46.10	3,455,229
229	Bellehaven Elementary School	ES	212	30.85	2,440,048
236	Chelwood Elementary School	ES	337	46.45	3,581,298
240	Collet Park Elementary School	ES	333	55.60	4,048,408
258	Janet Kahn School of Integrated Arts	ES	297	50.80	3,957,128
276	Inez Elementary School	ES	306	42.65	3,296,842
217	John Baker Elementary School	ES	428	58.10	4,313,972
305	Matheson Park Elementary School	ES	154	22.35	1,783,126
307	McCollum Elementary School	ES	271	74.35	4,829,211
227	Onate Elementary School	ES	270	34.09	2,687,129
345	San Antonito Elementary School	ES	333	40.90	3,308,422
357	Sombra Del Monte Elementary School	ES	231	34.35	2,612,103
363	Tomasita Elementary School	ES	218	28.36	2,256,321
413	Grant Middle School	MS	304	53.05	4,009,177
418	Hoover Middle School	MS	381	43.20	3,663,794
420	Jackson Middle School	MS	362	39.80	3,447,627
427	Kennedy Middle School	MS	313	43.24	3,464,512
435	Madison Middle School	MS	550	69.40	5,534,854
452	Roosevelt Middle School	MS	372	43.40	3,628,835
515	Eldorado High School	HS	1,554	164.60	13,896,490
530	Manzano High School	HS	1,175	152.69	12,454,345
550	Sandia High School	HS	1,633	175.55	14,865,456
Total District 6			**10,721**	**1,396.82**	**$ 111,119,129**

Represented by Board Member: Josefina E. Domínguez

District 7

LOC#	School Name	Level	Enrollment	Approved FY2025 FTE	Approved FY 2025 Budget
329	Arroyo Del Oso Elementary School	ES	298	52.35	$ 3,571,073
241	Comanche Elementary School	ES	325	40.85	3,292,453
203	Dennis Chavez Elementary School	ES	573	91.10	6,315,641
350	Double Eagle Elementary School	ES	553	55.20	4,520,845
328	Georgia O'Keeffe Elementary School	ES	510	54.60	4,475,269
221	Hubert Humphrey Elementary School	ES	471	45.10	3,717,977
310	Mitchell Elementary School	ES	259	39.35	2,889,883
268	North Star Elementary School	ES	542	54.60	4,450,062
332	Osuna Elementary School	ES	439	48.20	3,852,774
360	SY Jackson Elementary School	ES	522	54.70	4,347,906
430	Desert Ridge Middle School	MS	792	93.80	7,459,789
480	Eisenhower Middle School	MS	763	72.25	6,151,564
514	Del Norte High School	HS	1,021	120.18	10,264,655
525	La Cueva High School	HS	1,808	169.04	14,501,851
516	nex+Gen High School	AS	201	27.65	2,553,420
Total District 7			**9,074**	**1,018.97**	**$ 82,365,162**

Represented by Board Member: Courtney I. Jackson

Operational Budgets by Department

Fiscal Year 2025

DEPT#	Department	FTE Approved FY 2025	Budget Approved FY 2025
Board Services			
3190	Board of Education	5.00	$ 954,041
Superintendent			
2140	Superintendent	4.00	$ 1,016,239
3012	APS Foundation	3.85	$ 568,028
3102	Communications	2.00	$ 691,350
Chief of Schools / Quadrants			
2141	Chief of Schools (including compliance funds)	1.00	$ 2,418,310
2131	Southeast Quadrant	4.50	$ 851,935
2132	Southwest Quadrant	2.50	$ 562,302
2133	Northwest Quadrant	1.50	$ 315,640
2134	Northeast Quadrant	1.50	$ 285,033
	Driver's Education	3.25	$ 327,985
Associate Superintendent of Special Education			
2100	Special Education	539.40	$ 68,084,450
Associate Superintendent Equity, Instruction and Support			
2125	Associate Superintendent EIS	1.50	$ 335,889
2143	Language & Cultural Equity	25.50	$ 3,536,318
2144	Indian Education	5.00	$ 385,183
2150	Student, Family and Community Supports (SFCS)	33.00	$ 3,568,206
2160	Library Media Services	16.00	$ 1,429,374
2172	Curriculum & Instruction	14.10	$ 1,826,705
2173	Early Childhood Education	2.00	$ 241,134
2174	Career Technical Education	4.00	$ 577,108
2175	Fine Arts Secondary	3.00	$ 314,984
2176	Fine Arts Elementary	32.10	$ 4,179,238
2862	Summer Learning Programs	3.00	$ 432,574
2867	Charter and Magnet Schools	2.00	$ 250,219
2868	Office of Innovation	2.00	$ 349,961
3104	Office of Equity and Engagement	15.00	$ 1,195,080
Chief of Human Resource & Legal Support Services			
3135	Risk Management	4.00	$ 14,929,710
3145	Human Resources Benefits, Labor Relations, HR Operations, Classified Staffing, Compensation & Employee Data Center (EDC), Special Projects & Licensure	56.45	$ 8,146,584

Operational Budgets by Department

Fiscal Year 2025

DEPT#	Department	FTE Approved FY 2025	Budget Approved FY 2025
Chief Financial Officer			
3140	Finance Procurement, Budget, Payroll, Accounts Payable, Grant Management, Legislative Projects, Business Systems, Charter School Business, Activity Fund Support, Capital Fiscal, CFO (including Enterprise Fund)	78.77	$ 17,745,640
Chief Information and Strategy Officer			
2145	Strategic Analysis and Program Research (SAPR)	11.00	$ 1,476,558
2183	Technology Services (including Enterprise Fund)	120.00	$ 11,839,342
2194	Office of Accountability and Reporting (OAR)	16.00	$ 2,716,056
2195	Student Information Systems	25.00	$ 2,805,928
Chief Operations Officer			
2128	High School Graduation	0.50	$ 237,124
2135	ROTC Program	3.00	$ 632,999
2168	Student, Parent & Employee Advocacy Service Center	10.00	$ 873,509
3100	Chief Operations Officer	2.00	$ 361,868
3125	APS Police	204.45	$ 12,905,962
3150	Materials Management	9.00	$ 609,070
3160	Graphics Enterprise Services (including Enterprise Fund)	24.00	$ 5,440,191
4100	M&O Warehouse, Admin, Mechanical, Electrical, Structural, Grounds, Light Maintenance, Custodial & Subs, Environmental, Fleet, Special Projects (including Enterprise Fund)	256.50	$ 20,444,578
5100	Student Transportation Services (including Enterprise Fund)	317.67	$ 34,053,950
5110	Athletics Budget	5.00	$ 3,584,669
5120	Food Services	529.00	$ 55,629,232
Contingency			
998x	District Wide Accounts	-	$ 74,574,687
9990	Superintendent Contingency	194.93	$ 19,468,532
9999	Working Cash	-	$ 77,200,000

Mylo Herring, Sophomore, Manzano High School

ORGANIZATION SECTION

Table of Contents

ORGANIZATION SECTION 61
Table of Contents 62
Albuquerque Public Schools Structure and Organization 63
Our Purpose 68
Board Members 72
Superintendent 73
Organizational Chart 74
Budgetary Goals 75
APS Goals 75
APS Guardrails 75
Financial Organization 76
Governmental Fund Types 76
Proprietary Fund Types 78
Basis of Accounting 79
Financial Policies 81
PD3 - ANNUAL BUDGET FORMULATION 82
PD5 - BUDGET CONTROL AGENT 85
PD13 – OPERATIONAL FUND CASH BALANCE 87
PD16 – PER PUPIL EXPENDITURE CALCULATIONS 89
PD20 – TAX COMPLIANCE / RECORD RETENTION / DISCLOSURE 92
PROCEDURES FOR BONDS AND NOTES 92
DL – Management of Employee Benefit Funds 110
APS BUDGET POLICY (adopted December 6, 2023) 111
Annual Budget Process 115
Fiscal Year 2025 Budget Calendar 119
Fiscal Year 2025 Location Summaries 121
School Budget Summaries 121
Chief of Schools 122
SOUTHEAST QUADRANT SCHOOLS 123
SOUTHWEST QUADRANT SCHOOLS 165
NORTHWEST QUADRANT SCHOOLS 201
NORTHEAST QUADRANT SCHOOLS 235
Fiscal Year 2025 Department Budget Summaries 274
District Support 275
School Support 281
Operations Support 340
Categorical 368

Student Artwork in this section:
Briana Hunter, 12th Grade, Del Norte High School
Julian Ponce Nevarez, 12th Grade, Highland High School
Oli Yang Senior, La Cueva High School
Mina Olson, Senior, NexGen Academy HS

Albuquerque Public Schools
Structure and Organization

The Albuquerque Public Schools District (APS) is the largest of 89 public school districts in the State of New Mexico. Public schools operate as a local government entity under the authority of the State of New Mexico, Public Education Department (PED). The Secretary of Education oversees the operations of the Public Education Department and provides control, management and direction of all public schools, except as otherwise provided by the law.

Since its inception in 1891, APS has gone through several changes in its governing board. In previous years, board elections were held every two years. In 1983, by state statute, the Board of Education was transformed from a five-member body elected at-large to a seven-member body elected by district, serving a four-year term. The Board of Education is responsible for hiring the Superintendent, setting policy, approving the annual budget and other duties as outlined in NMSA 1978, § 22-5-4.

APS provides educational services for approximately a quarter of the state's students from various local communities:

- Albuquerque
- Corrales
- Los Ranchos de Albuquerque
- Tijeras
- San Antonito
- Edgewood

Additionally, APS serves the Sandia, Laguna and Isleta pueblos, Chilili, Tohajiilee, and the Atrisco Land Grant.

The City of Albuquerque is located in one of the most picturesque and diverse areas on the Rio Grande in the north central part of New Mexico. This high desert city is the state's largest metropolitan center with over a half million residents, claiming one quarter of the population of the entire state.

The Albuquerque Public Schools District encompasses roughly 1,230 square miles. It includes all of the City of Albuquerque, nearly all of Bernalillo County outside the city limits of Albuquerque, and extends into Sandoval County to include the Village of Corrales. As the 35th largest school district in the United States by enrollment[1], and the largest school district in New Mexico, APS serves grades pre-k-12 comprised of 13 traditional high schools, 27 middle schools, 85 elementary schools, 7 K-8 schools (2 in transition) and 10 schools of choice.

In In addition, there are 53 charter schools within the APS district boundaries. Charter schools differ from public schools in that they operate independently from school districts and are held accountable by an entity called an authorizer.

There are currently 30 APS authorized charter schools and 23 State of New Mexico Public Commission authorized charter schools. For 24-25, it is estimated that the district will educate over 66,445 students based upon current funded enrollment. This number does not include those being educated in the local charters.

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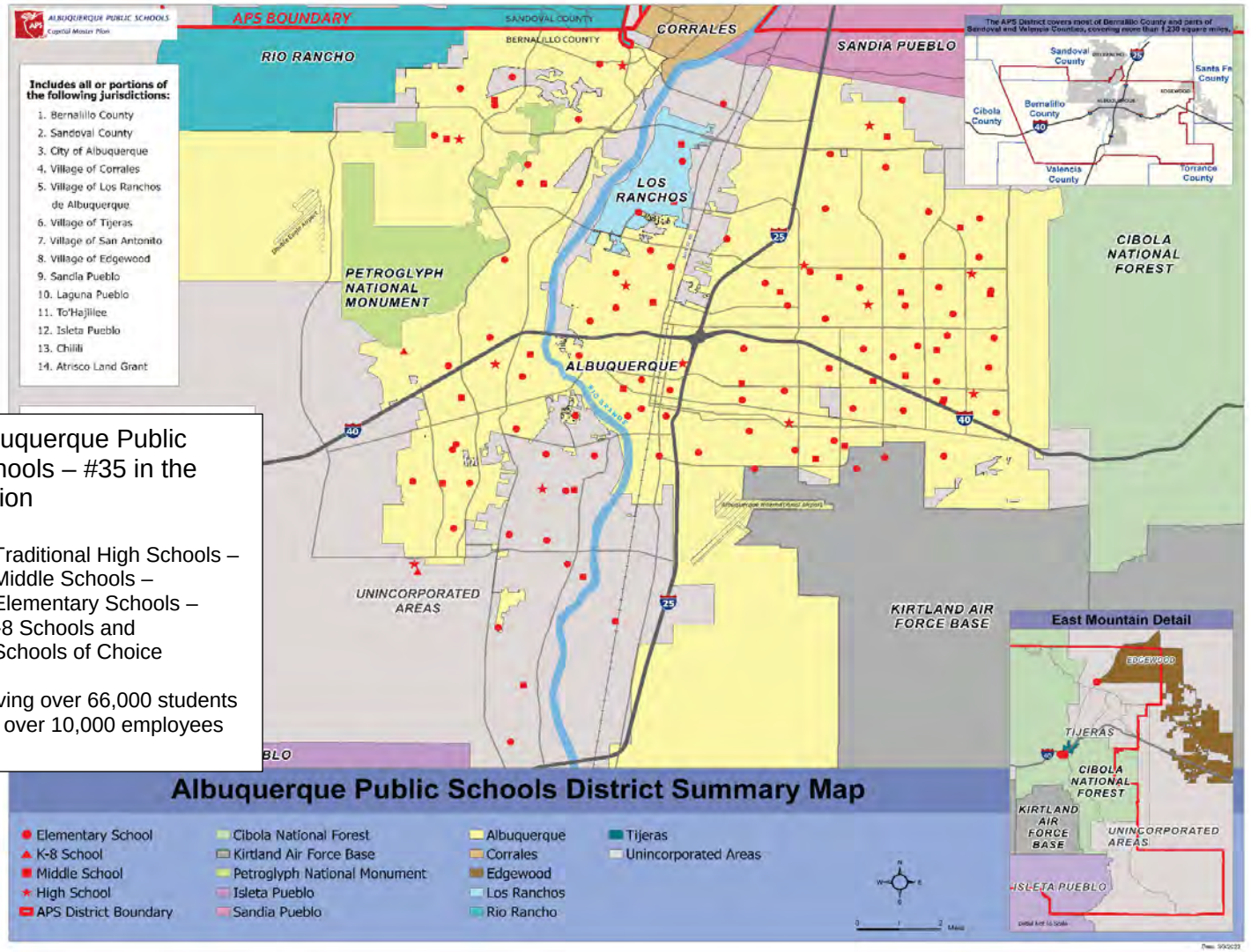
[1] *Source: Table 95. "Selected statistics on enrollment, teachers, dropouts, and graduates in public school districts enrolling more than 15,000 students: Selected years, 1990 through 2009." Digest of Education Statistics 2011, U.S. Department of Education. Institute of Education Sciences, National Center for Education Statistics. http://nces.ed.gov/programs/digest/d11/tables/dt11_095.asp*

Map of Albuquerque Public School District



Albuquerque Public Schools – #35 in the nation

13 Traditional High Schools –
27 Middle Schools –
85 Elementary Schools –
7 K-8 Schools and
10 Schools of Choice

Serving over 66,000 students and over 10,000 employees

Programs and Services

As one of the largest school districts in the United States, APS provides a multitude of educational programs for students across the district. APS serves grades Pre-K through 12 in regular and special education, in addition to providing services to students with special needs in pre-school and adult education.

APS serves a diverse population through a number of educational programs including Special Education, Bilingual Education, Indian Education, Early Childhood Education, Fine Arts Programs, Career and Technical Education and various other educational and support programs.

The district's schools of choice provide educational programs for elementary students through adult education that fit specific needs of students throughout the district.

Other major programs and initiatives include:

- Bilingual and Multi-Cultural Education Programs are developed in 59 schools for English Language Learners and dual language development.
- The Advancement Via Individual Determination (AVID) program at 55 schools targeting students who traditionally have been left out of the college mainstream. **AVID**
- Currently 21 schools are TOPS schools which require 1 extra hour per day for student instruction.
- Assistance for students to complete the Free Application for Federal Student Aid (FAFSA), helping remove financial barriers for students wanting to attend college.

AA - Mission Statement

The Albuquerque Public Schools Board of Education in collaboration with the superintendent and staff will work together and in partnership with families and the community in a systematic way to ensure that all students succeed.

Board of Education Position: Board of Education President
Administrative Position: Superintendent

References
Legal Cross Ref.:
Board Policy Cross Ref.:

NSBA/NEPN Classification: AD
Revised: January 17, 1990
Revised: May 3, 1995
Revised: February 20, 1996
Revised: April, 2001
Revised: September 20, 2006
Revised: August 15, 2007
Reviewed: September 14, 2016
Revised: September 21, 2016

Our Purpose

EMERGING STRONGER: Five Year Strategic Plan
APS Charting a Course Toward Better Student Outcomes

A Message from APS

Nearly a year ago, we reached out to our community with a question. What should our students know and be able to do when they leave Albuquerque Public Schools?

Members of our school board hosted community conversations at schools around Albuquerque. They met with families new to this country, Spanish speakers, tribal representatives, neighborhood groups, non-profits, and student organizations. We followed those up with online surveys, hoping to engage as many of you as possible. We gathered input from 2024 parents, students, educators, and other community members.

So, what did we hear?

You want students to be able to read, write, and communicate, among a host of other priorities. And you want them to leave APS with confidence, empathy, and time and self-management skills.

We used your input as the foundation for our new five-year goals and to establish the values we will cling to as we set out to make those goals a reality.

How do we achieve the goals? The strategic plan is our road map. It focuses everything we do at APS around our core mission of educating students, ensures that everyone at the district knows their role in achieving the goals, and demands that people be held accountable when they don't.

This is the first time the APS administration and board have collaborated on a plan that assigns specific actions with the expectation that student outcomes will improve over five years. The lives of our students will improve if we succeed, but we can't do it alone. We need everyone from parents and community leaders to our unions and elected officials to work with us to make this happen.

APS Goals

These goals represent our commitment to better prepare our students and give them the tools they need to succeed in life. The goals will be our North Star, guiding our district's work and helping us align our resources with the outcomes we all want.

Goal 1: Early Literacy

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 by 10 points by 2028.

Goal 2: Math Proficiency

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 by 10 points by 2028.

Goal 3: Post-Secondary Readiness

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 by 10 points by 2028.

Goal 4: Skills, Habits & Mindsets for Life Success

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 by 10 points.

Why are our math and literacy goals focused on Yazzie-Martinez students?

In 2018, a judge in Santa Fe ruled that New Mexico isn't doing enough to provide a sufficient education to Native Americans, English learners, socioeconomically disadvantaged children, and students with disabilities. The landmark Yazzie-Martinez ruling requires us to do more for those at-risk students.

We know our district can't improve student outcomes in a meaningful way without improving the outcomes of our Yazzie-Martinez groups and our Black students, who are also struggling. Collectively they make up about 70% of our students.

If we can improve instruction for those who are struggling, those who are not will also benefit. All students are important, and we are committed to helping each and every one of them succeed.

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: Equitable Allocation of Resources

The superintendent will not allow resources will 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: Family & Community Engagement

The superintendent will not exclude parent/legal guardian, student and community voice and engagement in school and district operations.

Guardrail 5: Staff Voice & Support

The superintendent will not implement programs or procedures in schools without staff voice, high-quality professional development, and essential material and human resources.

Strategic Priorities

Priority I – Clear Expectations: Mobilize all staff around a clear plan, grounded in a culture of high expectations and accountability, for how to achieve academic success for all students.

Priority II – Rigorous Instruction: Support leaders and teachers to provide students with rigorous, culturally sustaining, grade-level instruction that leverages high-quality instructional materials and is continually responsive to students' progress.

Priority III – Engaged Students: Rigorous Instruction: Support leaders and teachers to provide students with rigorous, culturally sustaining, grade-level instruction that

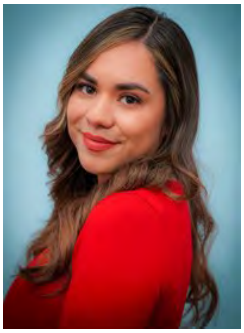
leverages high-quality instructional materials and is continually responsive to students' progress.

Priority IV – Responsive and Coordinated Systems: Establish clear district systems for managing resources and communicating and supporting schools and families in a way that authentically responds to students' needs.

Examples of our work in Action

Briana Hunter, 12th Grade, Del Norte High School

Board Members



Janelle Astorga
District 1
Board Secretary

Ronalda Tome-Warito
District 2
Board Vice-President

Danielle Gonzales
District 3
Board President

Heather Benavidez
District 4

Crystal Tapia-Romero
District 5, Finance
Committee Chair

Josefina E Dominguez
District 6, Policy
Committee Chair

Courtney I. Jackson
District 7

Superintendent

Dr. Gabriella Duràn Blakey

Superintendent
Superintendent's Office

As superintendent of Albuquerque Public Schools, Dr. Gabriella Blakey is leading the district in its ambitious new strategic plan to improve academic outcomes for 68,000 students. She oversees more than 140 schools, leads 12,000 employees, and collaborates with students, families, educators, support staff, elected officials, community members, and union partners to create opportunities for all students.

She wants every child to graduate with the skills, attributes, and knowledge to achieve their future goals.

Dr. Blakey is committed to listening, responding, leading, and delivering.

The superintendent's Cabinet is transitioning to fit the new dynamics of Albuquerque Public Schools. Current cabinet members are: Dr. Antonio Gonzales, Deputy Superintendent of Leadership & learning; Gabe Jacquez, Deputy Superintendent of Operations; Johanna King, Chief of Staff; Rennette Apodaca, Chief Financial Officer; Todd Torgerson, Chief of Human Resources; and Phill Casaus, Executive Director of Communications.

Organizational Chart

Budgetary Goals

The APS Finance Department is committed to maintain a transparent, sound and responsible financial plan that focuses resources to the classroom. Despite budget challenges the district is committed to continue to improve on key educational accomplishment metrics.

Due to a continued decline in enrollment within the district, there continues to be a need for implementation of a cost-effective model that takes into consideration district funding, programs and capital and facility costs.

Another major goal is to align budgetary decisions with goals identified by the Board of Education in the Goals & Guardrails. A framework has been developed to maintain alignment.

APS Goals

Goal 1: Early Literacy
Goal 2: Math Proficiency
Goal 3: Post-Secondary Readiness
Goal 4: Skills, Habits & Mindsets for Life Success

APS Guardrails

Guardrail 1: Wraparound Support Systems
Guardrail 2: Equitable Allocation of Resources
Guardrail 3: High-Quality Curriculum and Instruction
Guardrail 4: Family & Community Engagement
Guardrail 5: Staff Voice & Support

Financial Organization

The district is organized financially using funds that segregate estimated revenues and expenditures according to their purpose. Revenues and expenditures are classified according to the Public Education Department's Uniform Chart of Accounts (UCOA). Revenues are classified by the fund and source of revenue (property tax, educational fees, etc.) within each fund. Expenditures are classified by the fund, function (direct instruction, support services, etc.), object (salaries, supplies, etc.), program (regular ed., special ed., etc.), and job classification (teacher, counselor, etc.) when reporting to the Public Education Department.

Governmental Fund Types

General Operating Funds (10000)

This fund is the chief operating fund of the school district. The specific General Operational Funds designated by PED for use by school districts are as follows:

11000	Operational
13000	Pupil Transportation
14000	Instructional Materials
15000	Other Revenue

Special Revenue Funds (20000)

These funds are used to account for the proceeds of specific revenue that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds are restricted state or federal grants and restricted tax levies. A separate fund may be used for each identified restricted source. The specific Special Revenue Funds designated by PED for use by school districts are as follows:

21000	Food Services
22000	Athletics
23000	Non-Instructional Support
24000	Federal Flow-through Grants
25000	Federal Direct Grants
26000	Local Grants
27000	State Flow-through Grants
28000	State Direct Grants
29000	Combined Local/State Grants

Capital Projects Funds (30000)

These funds are used to account for financial resources for acquisition or construction of major capital. The most common source of capital projects funding is the sale of bonds or other capital financing instruments. A separate fund may be used for each capital project or one fund may be used. There is generally a *limited* number of this type of fund. The specific Capital Project Funds designated by PED for use by school districts are as follows:

31100	Bond Building
31200	Public School Capital Outlay
31300	Special Capital Outlay – Local
31400	Special Capital Outlay – State
31500	Special Capital Outlay – Federal
31600	Capital Improvements HB-33
31700	Capital Improvements SB-9
31800	Energy Efficiency Act
31900	Educational Technology Equipment Act
32100	Public School Cap. Outlay – 20%

Debt Service Funds (40000)

These funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The specific Debt Service Funds designated by PED for use by school districts are as follows:

41000	Debt Services

Proprietary Fund Types

Enterprise Funds (60000)

These funds may be used to account for any activity for which a fee is charged to external users for goods or services. Enterprise funds are required to be used to account for any activity whose principal revenue sources meet any of the following criteria:

- Debt is backed solely by revenues from fees and charges (does not include debt that is backed by the full faith and credit of the school district or charter school).
- There is a legal requirement to recover costs through fees and charges.
- There has been a policy decision by the governing board to recover the costs of providing services through fees or charges.

There is generally a ***limited*** number of this type of fund.

60010	KANW Radio Station
60050	Graphics Enterprise
60100	Business Services
60200	Transportation Enterprise
60250	Facilities Enterprise
60300	Educational Technology

Internal Service Funds (70000)

These funds may be used to account for any activity – within the school district that provides goods or services to other funds, departments, component units, or other governments on a cost-reimbursement basis. The use of an internal service fund is appropriate only for activities in which the school district is the predominant participant in the activity. Otherwise, the activity should be reported as an enterprise fund.

There is generally a ***limited*** number of this type of fund. Most school districts will not use an Internal Service Fund.

Basis of Accounting

Districts in New Mexico use a cash basis method of accounting for the day to day operations and the resulting totals from this basis of accounting are reported to the Public Education Department on a monthly or quarterly and an annual basis. These totals are shown in the Districts' financial statements as "Non-GAAP, Budgetary Basis Statements". The audit for the district contains reconciling schedules to reconcile these Non-GAAP Statements to the full accrual basis.

In accordance with GASB 34, school districts shall use a full accrual basis of accounting in preparation of annual financial statements and cash basis of accounting for budgeting and reporting.

Revenue and Expenditure Classification

Revenues and reimbursements from various sources must be accounted for and properly classified in the accounting system. Using the modified accrual basis of accounting, revenues shall be recorded when they are expected to be received within the current reporting fiscal period. For purposes of preparing the year-end financial statements and inclusions in the annual audit, various receivables are to be recognized.

Governmental Funds - Revenues: The primary level of governmental fund revenue classification is by fund and source. Normally, the governmental funds recognize several sources of revenue, including taxes, inter-governmental revenues, and charges for services.

Proprietary Funds - Revenues: The proprietary funds share the same primary revenue classifications as the governmental funds by source. One important distinction is that school districts and charter schools also should look to similar business organizations for industry practice and other guidance in classifying proprietary fund revenue sources.

For Revenue accounts the first character is always 4.

- 41000 Revenue from Local Sources
- 43000 Revenue From State Sources
- 44000 Revenue From Federal Sources
- 45000 Other Financing Sources
- 46000 Other Items

Expenditure objects maintain information on the article purchased or the service obtained. The first digit defines the general object category. The last three digits define the major object more specifically.

On the modified accrual basis of accounting, expenditures are generally recognized when an event or transaction is expected to draw on current, spendable resources within the reporting fiscal period. For purposes of preparing the year-end financial statements and inclusion in the annual audit, accounts payable are to be recognized.

Revenue and Expenditure Classification (cont.)

Exchanges of cash for other current assets such as the investment of cash in United States bonds and the repayment of inter-fund loans shall not be considered expenditures.

Governmental Funds - Expenditures: Expenditure classification is based primarily on the period the expenditures are expected to benefit. There are four major character classifications: current, capital outlay, debt service, and inter-governmental. The current classification represents benefits for the current period; capital outlays represent benefits for the current and future periods; and debt service is presumably for prior, current and future benefits. Inter-Governmental expenditures represent transfers of resources to another governmental unit outside the reporting entity.

Proprietary Funds - Expenses: Expenses of proprietary funds also should be classified in a logical manner consistent with industry practices and standards. Emphasis should be placed on displaying a cost of sales/services amount and the appropriate display of operating and non-operating expenses.

For Expenditure accounts the first character is always 5.

The second digit refers to the "Expenditure type". The major expenditure types are as follows:

- 51000 Personnel Services—Compensation
- 52000 Personnel Services—Employee Benefits
- 53000 Purchased Professional and Technical Services
- 54000 Purchased Property Services
- 55000 Other Purchased Services
- 56000 Supplies
- 57000 Property
- 58000 Debt Service and Miscellaneous

Financial Policies

The governing financial policies of the district were reviewed, revised and subsequently adopted by the Board of Education on June 20, 2012.

The specific policies that pertain to the development and implementation of the district budget are provided below.

Fiscal Management – Budget Planning and Analysis

PD3 – Annual Budget Formulation

PD5 – Budget Control Agent

PD13– Operational Fund Cash Balances

PD16– Per Pupil Expenditure Calculations

PD20– Tax Compliance, Record Retention and Disclosure Procedures for Bonds and Notes

DL – Management of Employee Benefit Funds

APS BUDGET POLICY - adopted December 2023

PD3 - ANNUAL BUDGET FORMULATION

Definitions

A "budget control agent" is an individual officially designated by the superintendent with the authority and responsibility to act as an agent for Albuquerque Public Schools, concerning the allocation of resources to schools and departments, as outlined below.

Budget Formation

The chief financial officer, or his/her designee, shall issue a Budget Call Information request to principals, department directors and managers no later than March 31, for the subsequent fiscal year. This document shall include instructions and forms to report requirements for salary and non-salary budgets.

Control agents may be required to issue supplemental instructions and distribute forms to agencies concerned so that budget requests for each cost account may be submitted.
Budget requests should be completed and submitted to the appropriate control agent according to the date designated by the instructions.

The Budget Office shall consolidate a proposed budget from the returned budget requests. Any changes due to anticipated budgetary limitations, changed priorities, etc., will be coordinated with the control agent(s) involved. The proposed budget will be submitted to the Superintendent and Superintendent's Leadership Team for study and approval.

The Chief Financial Officer will present the proposed budget to the Board of Education for approval.

The Chief Financial Officer will document the budget as approved by the Board of Education and submit to the School Budget Planning Unit of the Public Department of Education. This submission will be in accordance with the Manual of Procedures for Uniform Accounting and Budgeting for New Mexico School Districts and special instructions received from the Secretary of Education.

Budget Planning and Preparation

Budget control agents shall submit budget requests as outlined in the Budget Call Information to the Budget Office for each assigned cost account. If there are requirements for which cost accounts have not been assigned, the Budget Office shall establish additional cost accounts.

Budget requests submitted for salary accounts shall be requested for number of persons in full-time equivalents (FTE). Dollar requests shall be required only for stipends, overtime or part-time hourly requirements.

Budget requests for non-salary accounts shall be in specific dollar amounts. All requests shall be accompanied by a program modification form that provides justification for the request.

Budget requests shall be completed and submitted to the control agent according to the date designated by the instructions.

Budget control agents shall review individual budget requests, revise if necessary, and justify requirements based on experience factors and instructional programs objectives. Completed budget requests approved by the budget control agent shall be forwarded to the chief financial officer according to the instructions.

Budget Approval

Additional requests may require justification as they move through the following review channels:

- Leadership Team
- Superintendent
- Finance Committee
- Board of Education
- New Mexico Public Education Department Review and Hearing

Budget Implementation

On or before July 1 of each year, the New Mexico Public Education Department approves and certifies a final approved budget.

Each expenditure appropriation in the Albuquerque Public Schools budget is assigned to a manager or site administrator who is accountable for the proper expenditure of funds. Any expenditure over ten thousand dollars ($10,000) shall require approval by the appropriate Leadership Team administrator.

For salary cost accounts: The position (FTE) shall be budgeted and be subject to approval for hire by Human Resources.

For non-Salary cost accounts: approval shall be made by the site administrator for requisitions, travel, invoices, or other authorizations which result in expenditures. Approval shall be required from the appropriate Leadership Team administrator or his/her designee for expenditures over ten thousand dollars ($10,000). The administrator approval shall certify that the expenditure is necessary and appropriated for the indicated cost account.

Budget Monitoring

The Budget Office shall furnish all control agents with a Budget Status Report periodically showing transactions encumbrances expenditures to date, and the unencumbered balance. Budget control agents shall also keep their own records in whatever detail deemed necessary.

Monthly Budget Status Reports are official Albuquerque Public Schools reports and shall be reviewed by the principal or department manager in sufficient detail to assure that encumbrances and expenditures are progressing in accordance with the budget plan. Detection of apparent errors shall be promptly brought to the attention of the executive director of Budget, Planning and Analysis for correction.

Budget Changes and Amendments

During the course of the school year budget adjustments may be necessary due to changes in expenditure plans, additional resources or a loss of revenue. Documentation shall be provided to the Budget Office for all requests to adjust the final approved budget and shall be subject to approval by the Board of Education.

Budget transfers may become necessary when requirements change in an expenditure plan. A budget transfer form shall be submitted to the Budget Office to include the cost account, amount and justification for the adjustment. The request shall be subject to approval by the appropriate principal or department manager.

Budget increases may result from additional resources to the district. An increase to the budget shall require documentation of the revenue source (e.g. checks from an outside agency) and the appropriate expenditure cost account(s). Budget decreases shall require documentation of the loss of revenue (e.g. mid-year decrease in SEG) and the appropriate expenditure cost account(s).

Administrative Position: Chief Financial Officer
Department Director: Executive Director of Budget Planning and Analysis

References:

Legal Cross Ref:	§22-5-4 NMSA 1978
	§22-5-14 NMSA 1978
	§22-8-1 et. seq. NMSA 1978
Board Policy Cross Ref.:	DB – Annual Budget Process
	DB2 – Budget Transfers and Amendments
Procedural Directive Cross Ref:	
Forms:	Budget Call Information
	Budget Status Report
	Monthly Budget Status Reports

NSBA/NEPN Classification: DB
Revised: May 1995
Revised: April 1996
Revised: April 1997
Reviewed: October 5, 2012

PD5 - BUDGET CONTROL AGENT

A "budget control agent" is an individual officially designated by the Superintendent with the authority and responsibility to act as an agent for the District, concerning specific cost accounts, as outlined below.

Budget Formation

Control agents will submit budget requests as outlined in the Budget Call Information to the Budget Office for each assigned cost account. If there are requirements for which cost accounts have not been assigned, the Budget Office will establish additional cost accounts. Budget requests submitted for salary accounts will be requested for "number of persons" in full-time equivalents (FTE). Dollar requests are required only for overtime or part-time hourly requirements. Budget requests for non-salary accounts will be in specific dollar amounts. In many cases the request will be a consolidation of individual requests which must be obtained from schools and other administrative offices.

Control agents will be required to justify requests as they move through the review channels:

- Superintendent's Staff;
- Finance Committee;
- Board of Education;
- State Department of Education Budget Hearing; and
- Final-Approved Budget.

Budget Implementation

A Temporary Budget will be approved at the State Department of Education Budget Hearing in June each year. Necessary revisions will be incorporated into the Final-Approved Budget in September each year.

For each account approved, control agents must make individual allocations and approve expenditures. More specifically:

- For Salary Cost Accounts: Hire and position employees when approved and allocated by Human Resources.

- For Non-Salary Cost Accounts: Approve, by control agent's signature, requisitions, travel vouchers, contracts, invoices, or other authorizations which result in expenditures. Authority may be delegated to another APS employee if such delegation is stated in writing to the Budget Office. The control agent approval certifies that the expenditure is necessary and appropriate for the indicated cost account.

Budget Monitoring

The Budget Office will furnish all control agents with a Budget Status Report periodically showing transactions encumbrances expenditures to date, and the unencumbered balance. Agents may also keep their own records in whatever detail deemed necessary.

Monthly Budget Status Reports are official District reports and must reviewed in sufficient detail to assure that encumbrances and expenditures are progressing in accordance with the budget plan. Detection of apparent errors must be promptly brought to the attention of the Director of Budget for correction.

Budget Changes

During the course of the school year it is probable that budget changes, increases, or transfer will be necessary.

Increases may result from additional resources, either earmarked or un-earmarked.
If earmarked, provide the Budget Office with appropriate documentation or revenue source (e.g., a contract from outside agency) and an appropriate expenditure cost account. Increases must be defended at a meeting of the Board of Education when submitted for their approval.
Un-earmarked resources over $1,000 as resulting from increased enrollment require a public hearing by the local Board.

Transfers may be necessary when it becomes apparent that requirements in a particular cost account exceed the approved budget. All transfers to increase the budget in a particular cost account must be offset by an equal decrease in one or more other cost accounts. If a transfer is desired, submit the request to the Superintendent indicating the amount, cost accounts being changed and the justification.

Cross Ref.: Board Policy D.01

NSBA/NEPN Classification: DB
Revised: May 1995
Revised: April 1996
Revised: April 1997

PD13 – OPERATIONAL FUND CASH BALANCE

For purposes of this procedural directive, “operational fund” means the specific 11000 sub-fund of the general fund as designated by the New Mexico Public Education Department.

For purposes of this procedural directive, “cash balance” means the total of the beginning balance of a specific fund plus revenue minus expenditures of that same specific fund.

The chief financial officer shall manage the district’s finances and take appropriate action to ensure an operational fund cash balance of at least five-percent (5%) of the current year’s budgeted operating expenditures for any given fiscal year.

The chief financial officer shall take the appropriate action necessary to ensure all provisions of this procedural directive are implemented.

District finances shall be managed to accumulate and maintain a three-percent (3%) minimum operational fund cash balance by the end of the fiscal year 2012, or June 30, 2012.

District finances shall be managed to accumulate and maintain a four-percent (4%) minimum operational fund cash balance by the end of fiscal year 2013, or June 30, 2013.

District finances shall be managed to accumulate and maintain an operational fund cash balance of at least five-percent (5%) of the current year’s budgeted operating expenditures by the end of fiscal year 2014, or June 30, 2014, and thereafter.

Upon accumulation of the operating fund cash balance of at least five-percent (5%), the operational fund cash balance only may be drawn down below that level under the following circumstances:

1. An unexpected loss of revenue which includes, but is not limited to a mid-year reduction in operational revenues from the New Mexico Legislature and/or the New Mexico Public Education Department which were not included in the final approved budget, or

2. Approval from the Board of Education for a non-budgeted expenditure.

3. Upon approval from the New Mexico Public Education Department through a budget adjustment request. In an emergency, the chief financial officer may spend the operational fund cash balance prior to approval of the budget adjustment request.

Upon receiving any indication that the operating fund cash balance may not equal at least five-percent (5%) at any point within a rolling five-year financial forecast period, the chief financial officer shall immediately report the information to the superintendent and the Board of Education. It shall be the responsibility of the chief financial officer to provide recommendations to the superintendent and the Board of Education that may assist in accumulating and maintaining the operating fund cash balance as outlined in this procedural directive.

Administrative Position: Chief Financial Officer
Department Director: Executive Director of Accounting, Executive Director of Budget Planning and Analysis

References

Legal Cross Ref.:

- 22-8-5 NMSA 1978
- 22-8-41 NMSA 1978
- 6.20.2 NMAC

Board Policy Cross Ref.:

- D.01 Budget Process
- D.09 Operational Fund Cash Balance

Procedural Directive Cross Ref.:

- Annual Budget Formulation

NSBA/NEPN Classification: DB
Approved: April 16 2010
Reviewed: June 11, 2014
Revised: June 12, 2014

PD16 – PER PUPIL EXPENDITURE CALCULATIONS

Under The Every Student Succeeds Act (ESSA), each state must create an annual report card to include per pupil expenditures. Albuquerque Public Schools shall report annually to the New Mexico Public Education Department (PED) and to the public, per pupil expenditures of federal and state/local funds for each school site for the preceding fiscal year.

These annual reports provide per-pupil expenditures (PPEs) of federal and state/local funds, including actual personnel expenditures and actual non-personnel expenditures, disaggregated by source of funds by school site within the Local Education Agency (LEA).

Definitions

For the purposes of this procedural directive:

Current expenditures

"Current expenditures" are defined as totals for instruction, support services, and non-instructional services. It excludes capital outlay or debt services expenditures.

Federal funds

“Federal funds” are expenditures from a federal funding revenue stream; either as a fiscal flow-through or as a direct grant, except for Impact Aid. Federal funds include any grant or funding directly allocated from a federal agency. Examples of this type of funding include: Title I, IDEA-B, Carl Perkins, Medicaid etc.

State/Local funds

“State/Local funds” are expenditures attributable to state funding sources (either State Equalization Guarantee or PED grants) or local funding streams (1/2 mill levy, Impact Aid, and Forest Reserve) but excludes local mill levies for capital outlay uses or debt services. In the Uniform Chart of Accounts (UCOA), these would be those state or local funds that are recognized in the revenue object codes for 41000, 43000 and includes 44103 Impact Aid and 44204 Forest Reserve Funds. State/local expenditure tracking by fund would be those 10000 and 20000 funds that do not include federal revenues. State funds include the main operating budget (State Equalization Guarantee), instructional materials, transportation, athletics, state grants, local grants and city grants.

Charter School Flow-through Funding

“Charter School Flow-through Funding” is funding that flows through the district to the dependent charter school. These funds are identified through the UCOA as account number 55912.

Exclusions

Per the PED Non-Regulatory Guidance, some specific funding sources are excluded from the PPE calculation. These funds include food services, capital outlay, charter school flow-through funds and debt services.

Inclusions

All other funding sources are included in the calculation whether directly expensed at the school site or at the district level. Funds are to be split into two categories: state/local and federal. LEAs will be required to allocate certain school district, centralized expenditures to individual school sites using an allocation methodology. Reported expenditures, by site, must include actual salaries, rather than average salaries.

Distribution Methodology

PPE expenses will be calculated through two methods: direct and district allocated. The New Mexico Public Education Department published Non-Regulatory Guidance with specific instructions on how to allocate funds to students. Within this document, PED allows flexibility for districts to independently determine how to allocate district expenditures to the individual school/student. APS will determine all allocations in accordance with the PED Non-Regulatory Guidance.

Direct

The APS financial system uses a coding sequence to identify expenses that are directly related to a specific school. Teacher and principal costs are defined as direct expenses. Per pupil expenditure reporting requires reporting actual salaries for all staff including teachers and principals at each site.

District allocated

Costs in the financial system that are not coded to a specific school but rather to a department will be allocated to schools based on a percentage of use by each school. These costs are typically associated with specific programs such as special education and transportation. A percentage of the population will be determined based on the participation. For example, not all schools in APS serve the same population of special education students, so the special education related expenditures from the district level will be proportionately allocated by the actual percentage of qualifying students at each school. Other district costs such as utilities and technology also will be distributed through usage. Certain special programs will be limited to their schools as well. An example is Career Technical Education (CTE) expenses. District level CTE expenses will only be allocated to schools that have CTE programs. Overall district costs like human resources and finance will be equally allocated to each student.

Reporting Period

Reports will be submitted to the PED on an annual basis. Reporting will be calculated on a specific student reporting date from the previous year as determined by the PED. Locally authorized charter schools will be required to submit data to their school district authorizer for consolidated reporting.

Administrative Position: Chief Financial Officer

Department Director: Executive Director of Budget and Strategic Planning

References:

Legal References:

- Every Student Succeeds Act (ESSA) (P.L. 114–95), Part A, Subpart 1, Section 1111 Subsection (h) (1) (C) (x)

Board Policy Cross Ref.:

- AE Commitment to Student Based Decisions
- DA Fiscal Management Goals

Procedural Directive Cross Ref:

NSBA/NEPN: Classification: DA
Introduced: December 11, 2019
Approved: January 17, 2020

PD20 – TAX COMPLIANCE / RECORD RETENTION / DISCLOSURE PROCEDURES FOR BONDS AND NOTES

Definitions

For purposes of this procedural directive, “BABs” means Build America Bonds.

For purposes of this procedural directive, “QSCBs” means Qualified School Construction Bonds.

For purposes of this procedural directive, “QZABs” means Qualified Zone Academy Bonds.

For purposes of this procedural directive, “tax-exempt governmental bonds” means bonds issued for governmental activities.

For purposes of this procedural directive, “the Code” means Sections 103 and 141 through 150 of the Internal Revenue Code of 1986, as amended.

For purposes of this procedural directive, “the Rules” means Sections 103 and 141 through 150 of the Internal Revenue Code of 1986, as amended, and the U.S. Treasury Regulations promulgated thereunder.

For purposes of this procedural directive, “the advisors” means the district’s bond counsel, disclosure counsel, financial or municipal advisor, dissemination agent, paying agent, and arbitrage and rebate consultant.

For purposes of this procedural directive, “COI” means cost of issuance.

For purposes of this procedural directive, “de minimis” means the amount of premium is an amount that is not greater than 0.25% of the stated redemption price at maturity for the bond, multiplied by the number of complete years to the earlier of the maturity date for the bond or the first optional redemption date for the bond, if applicable. Generally, up to 2.5% of premium over the stated principal amount of the bond may be considered to be de minimis premium for bonds that mature in 10 years or more.

Purpose

As part of the economic recovery strategy of the United States government, specific types of tax-exempt bonds have become available for public school use in an attempt to facilitate school construction. The Board of Education has chosen to take advantage of these bonds for construction projects paid for by the Capital Master Plan. As a result of this choice, Albuquerque Public Schools must meet requirements outlined by the federal government. This procedural directive explains those requirements and provides information regarding how Albuquerque Public Schools will comply with said requirements.

Issuers of tax-exempt governmental bonds must comply with federal tax rules pertaining to expenditure of proceeds for qualified costs, rate of expenditure, use of bond financed property, investment of proceeds in compliance with arbitrage rules, and retention of records. Additionally, issuers of taxable Build America Bonds (BABs), Qualified Zone Academy Bonds (QZABs) and Qualified School Construction Bonds (QSCBs) must comply with the same requirements as tax-exempt Governmental Bonds and certain additional requirements.
As an issuer of such bonds, the Board of Education of the Albuquerque Public School District, in the Counties of Bernalillo and Sandoval, State of New Mexico, is required by the terms of Sections 103 and 141 through 150 of the Internal Revenue Code of 1986, as amended, and the U.S.

Treasury Regulations promulgated thereunder, to take certain actions subsequent to the issuance of the bonds to ensure the continuing tax-exempt status of such bonds, and in the case of BABs and QSCBs, to ensure that the bonds remain "qualified." Further, Section 6001 of the Code and Section 1.6001-1(a) of the Treasury Regulations impose record retention requirements on the district with respect to its tax-exempt governmental bonds. This procedural directive is designed to ensure that the district complies with its tax compliance obligations under applicable provisions of the Rules.

For purposes of this procedural directive, references to BABs and QSCBs refer to the "direct payment" version of such bonds (i.e. not the "tax credit" version)[1]. In the event the district issues "tax credit BABs" or "tax credit QSCBs", the district, with consultation of Bond Counsel, shall adopt additional procedures for such tax credit bonds prior to the date of issuance, if necessary. The district also has the ability to issue QZABs which have similar requirements to QSCBs. The district with consultation of Bond Counsel, shall adopt additional policies for such bonds prior to the date of issuance, if necessary.

Effective Date and Term

The effective date of this procedural directive shall be the date of approval by the superintendent, and this procedural directive shall remain in effect until superseded or terminated by action of the superintendent. The district shall comply with this procedural directive upon issuance of bonds and as long as the bonds remain outstanding. This procedural directive may be revised to comply with amendments to the Rules during the period the bonds are outstanding.

Responsible Parties

The chief financial officer shall be the party primarily responsible for ensuring that the district successfully carries out its tax compliance requirements under applicable provisions of the Rules with regard to all obligations of the district. The chief financial officer is referred to as the compliance officer for purposes of this procedural directive. The compliance officer shall be assisted by other district staff and officials when appropriate and at the compliance officer's discretion. The compliance officer shall also be authorized to retain and consult with the Advisors during the time the bonds are outstanding for assistance in carrying out post-issuance tax compliance requirements.

The compliance officer shall be responsible for assigning post-issuance tax compliance responsibilities to other district staff and to the Advisors. The compliance officer shall utilize such other professional service organizations as are necessary to ensure compliance with the post-issuance tax compliance requirements of the district. The compliance officer shall provide training and educational resources to district staff responsible for ensuring compliance with any portion of the tax compliance requirements of this procedural directive.

Expenditure of Bond Proceeds

Expenditure Review Process:

- All expenditures of bond proceeds shall be reviewed by the compliance officer.
- The compliance officer shall ensure the bond proceeds will be expended only for an authorized project identified in an authorizing resolution of the district and pursuant to an approved expenditure schedule stating the date, amount and purpose of the expenditure as listed in the Capital Master Plan.
- The compliance officer shall maintain detailed records of the expenditures of each bond issue and its corresponding projects and will annually place a copy of all records related to the prior year's expenditures in the file for such bond issue.
- The compliance officer shall ensure that the expenditure schedule identifies the financed property in conformity with the tax compliance certificate executed by the officers of the district at closing, including any certifications as to the character and average economic life of the bond-financed property.
- In the event the district seeks to utilize bond proceeds for costs that were incurred prior to the issuance of the bonds, the compliance officer shall consult with the Advisors to ensure that such expenditures are within the sixty (60) day period prior to the date in which the district made a "declaration of intent" to reimburse such costs or are preliminary expenditures under the Code. If proceeds are used for such reimbursement, a copy of the declaration of intent shall be obtained and included in the records for the bonds if not already part of the transcript.
- If not otherwise provided for in the tax compliance certificate executed by the officers of the district at closing, the compliance officer shall prepare an "allocation memorandum" for each issue of bonds that accounts for the allocation of the proceeds of the bonds to expenditures not later than the earlier of:
    - Eighteen (18) months after the later of (i) the date the expenditure is paid, or (ii) the date the project that is financed by the bonds is placed in service; or
    - Sixty (60) days after the earlier of (i) the fifth (5^{th}) anniversary of the issue date of the bonds, or (ii) the date sixty (60) days after the retirement of the bonds.

Rate of Expenditure:

The compliance officer shall ensure that the expenditure of bond proceeds will be monitored against the expenditure expectations represented in the tax compliance certificate for such bond issue to ensure that:

- Five percent (5%) of the net sale proceeds were spent or committed to be spent within six (6) months of the issue date;
- Eighty-five percent (85%) of the net sale proceeds were spent within three (3) years of the issue date; and
- the district proceeded with due diligence to complete the project and fully spend the net sale proceeds.

Failure to meet the expected expenditure expectations represented in the tax compliance certificate for such bond issue shall be documented and retained by the compliance officer in the records for the bond issue.

- The compliance officer shall ensure that the expenditure of "available construction proceeds" and "available project proceeds" will be monitored against the following schedule for the arbitrage rebate exception for construction issues, if applicable:

For BABs, QZAB's and QSCBs proceeds:

- Ten percent (10%) within six (6) months
- Forty-five percent (45%) within twelve (12) minutes
- Seventy-five percent (75%) within eighteen (18) months
- One-hundred percent within twenty four (24) months

As otherwise provided in the tax compliance certificate.

Additional Requirements for Expenditure of Proceeds of Direct Payment BABs

The compliance officer shall ensure that one-hundred percent (100%) of the excess of "available project proceeds" of BABs are used only for capital expenditures, such as costs incurred to acquire, construct, or improve buildings, equipment, and land.

In addition to new money capital expenditures, one-hundred percent (100%) of the excess of "available project proceeds" may be also used (i) to reimburse prior capital expenditures under the general reimbursement rules (see prior section of this procedural directive) and (ii) to refinance temporary short-term obligations issued after February 17, 2009, to finance capital expenditures paid or incurred after that date. The compliance officer shall ensure that any such use of BAB proceeds for reimbursement or refinancing short term obligations will be adequately documented as provided herein. The compliance officer shall consult with the Advisors to calculate the amount which constitutes one-hundred percent (100%) of the excess of "available project proceeds" of BABs available for the uses noted above.

- "available project proceeds" for BABs includes:
  - the sale proceeds the district receives from the sale of the BABs;
  - minus proceeds allowed for costs of issuance (up to 2%);
  - minus proceeds allowed to fund a reasonably required reserve fund (generally up to 10%);
  - plus proceeds from investment earnings.

The compliance officer shall ensure that no more than two percent (2%) of the proceeds will be spent for costs of issuance (COI). Compliance with this rule shall be established by recording COI paid from BAB proceeds in a special account that will be measured against the two percent (2%) limit. In the event that COI exceeds two percent (2%), the compliance officer shall ensure amounts in excess of the two percent (2%) limitation are paid from other legally available funds of the district.

The compliance officer shall ensure that any reserve fund established for an issue of BABs shall not exceed the least of ten percent (10%) of bond proceeds, the maximum annual debt service, or one-hundred twenty-five (125%) of average annual debt service. The compliance officer may consult with Bond Counsel and its financial advisor to determine that the initial funding of any reserve fund with BAB proceeds complies with this rule.

The compliance officer shall ensure that any interest earnings on the investment of BAB proceeds will be used only for capital expenditures.
The compliance officer shall ensure that BAB proceeds will not be used for operating expenses or other "working capital" costs.

Additional Requirements for Expenditure of Proceeds of Refundable Credit QSCBs

The compliance officer shall ensure that one-hundred percent (100%) of "available project proceeds" of QSCBs are used only for the (i) construction, rehabilitation or repair of a public school facility, (ii) the acquisition of land on which such facility is to be constructed, and (iii) the acquisition of equipment to be used in the public school facility that is being constructed, rehabilitated or repaired. Equipment is generally considered to be fixture and permanent installations and not moveable items like furniture and computers.

In addition to the use of proceeds for the eligible expenditures described above, one-hundred percent (100%) of "available project proceeds" may be also used (i) to reimburse prior eligible expenditures under the general reimbursement rules (see prior section of this procedural directive) and (ii) to refinance temporary short-term obligations issued after March 18, 2010 to finance eligible expenditures paid or incurred after that date. The compliance officer shall ensure that any such use of QSCB proceeds for reimbursement or refinancing short term obligations will be adequately documented as provided herein.

The compliance officer shall consult with the Advisors to calculate the amount which constitutes one-hundred percent (100%) of the "available project proceeds" of QSCBs available for the eligible expenditures noted above.

- "available project proceeds" for QSCBs includes:
  - the sale proceeds the District receives from the sale of the QSCBs;
  - minus proceeds allowed for costs of issuance (up to 2%);
  - plus proceeds from investment earnings.

The compliance officer shall consult with the Advisors to ensure that no more than two percent (2%) of QSCB proceeds will be spent for COI. Compliance with this rule shall be established by recording COI paid from QSCB proceeds in a special account that will be measured against the two percent (2%) limit. In the event that COI exceeds two percent (2%), the compliance officer shall ensure amounts in excess of the two percent (2%) limitation are paid from other legally available funds of the district.

The compliance officer shall ensure that any interest earnings on the investment of QSCB proceeds will also be used only for the eligible expenditures discussed above.
The compliance officer shall ensure that ten percent (10%) of QSCB proceeds are committed to be spent within six (6) months of the issue date of the QSCBs.

The compliance officer shall ensure that one-hundred percent (100%) of the QSCB proceeds are spent within three (3) years of the issue date of the QSCBs. Any unspent QSCB proceeds remaining after three (3) years from the issue date of the QSCBs shall be used to redeem the corresponding amount of QSCBs within ninety (90) days of the end of the three (3) year period. In the event such failure to expend one-hundred percent (100%) of QSCB proceeds within the three (3) year period is due to reasonable cause, the compliance officer shall identify such reasons and request an extension of the three (3) year period with the IRS. The compliance officer shall consult with Bond Counsel prior to the end of the three (3) year period to determine the requisite action to be taken, if any.

The compliance officer shall ensure that all expenditures of QSCB proceeds will comply with the highest requirements (either state or federal) of the Davis-Bacon Prevailing Wage Act. The compliance officer shall ensure that adequate documentation of the compliance with this requirement is included in the file for each issue of QSCBs.

The compliance officer shall consult with the Advisors to ensure that no QSCB proceeds will be used to fund a reserve fund for a QSCB issue. A special arbitrage rule applies to a reserve fund for a QSCB issue which is funded from sources other than QSCB proceeds. In the event such a "sinking fund" reserve is created for an issue of QSCBs, the compliance officer shall consult with the Advisors to ensure that:

- The sinking fund reserve is funded from sources other than QSCB proceeds;
- The sinking fund is funded no more rapidly than in equal annual installments;
- The sinking fund is funded in a manner reasonably expected to result in an amount not greater than necessary to repay the QSCBs; and
- The yield on such a sinking fund is restricted to the "permitted sinking fund rate" set by the Secretary of the Treasury and published by the Bureau of Public Debt at www.treasurydirect.govExternal link .
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Compliance with De Minimis Premium Restrictions on BABs and QSCBs

The compliance officer shall consult with the Advisors to ensure that none of the maturities of any issue of BABs or QSCBs are issued with more than a de minimis amount of premium.

To comply with this requirement, the compliance officer shall:

- Consult with the Advisors, prior to the issuance of the bonds, to determine if the bonds are to be sold without premium; or
- Following the sale of the bonds, review the records of trading activity for each issue of BABs or QSCBs and request an explanation from the Underwriter or Financial Advisor regarding any customers who purchased bonds at prices in excess of the stated initial offering price; and
- Document the explanations of the Underwriter or Financial Advisor regarding bonds purchased at prices in excess of the stated initial offering price.

The procedure for complying with this rule shall be established by the compliance officer and the Advisors prior to the sale of the bonds.

Arbitrage Rules and Rebate Requirements

The compliance officer shall consult with the Advisors to ensure that the investment of bond proceeds is performed in compliance with the arbitrage rules and rebate requirements.
The compliance officer shall consult with the Advisors to identify bond proceeds that must be yield-restricted and shall monitor the investments of any yield-restricted funds to ensure that the yield on such investments does not exceed the yield to which such investments are restricted.

The compliance officer shall consult with the Advisors to determine whether the district is subject to the rebate requirements of Section 148(f) of the Code and related Treasury
Regulations with respect to each issue of bonds. Calculations of rebate liability shall be performed annually by the Rebate Analyst.

- The compliance officer shall consult with the Advisors to determine, with respect to each issue of bonds of the district, whether the district is eligible for any of the temporary periods for unrestricted investments and is eligible for any of the spending exceptions to the rebate requirements.
- The compliance officer shall contact the Rebate Analyst (and, if appropriate, Bond Counsel) prior to the fifth anniversary of the date of issuance of each issue of bonds of the district and each fifth anniversary thereafter to arrange for calculations and reports of the rebate requirements with respect to such bonds. If a rebate payment is required to be paid by the district, the compliance officer shall prepare or cause to be prepared the appropriate form to be filed with the IRS (Form 8038-T). If the district is authorized to recover a rebate payment previously paid, the compliance officer shall prepare or cause to be prepared the appropriate form to be filed with the IRS (Form 8038-R).

The compliance officer shall ensure that the investment of bond proceeds is made only in permitted investments of the district as outlined in the Board of Education policy D.02 Investments.

The compliance officer shall ensure that guaranteed investment contracts (GIC) will be purchased only using the three-bid “safe harbor” of applicable Treasury regulations, in compliance with fee limitations on GIC brokers in the regulations.

The compliance officer shall ensure that all other investments will be purchased only in market transactions.

For purposes of calculating the arbitrage yield for an issue of BABs, the compliance officer shall consult with the Advisors to ensure that the arbitrage yield is calculated by reducing the amount of interest paid on the BABs by the amount of the federal subsidy payments allowed to the district under Section 6431 of the Code, without regard to amounts offset for delinquent debts owed to the federal government.

For purposes of calculating the arbitrage yield for an issue of QSCBs the compliance officer shall consult with the Advisors to ensure that the arbitrage yield is calculated by reducing the amount of interest paid on the QSCBs by the amount of the refundable credit payments allowed to the issuer under Section 6431(f) of the Code, without regard to amounts offset for delinquent debts owed to the federal government.

Filings with Internal Revenue Service

The compliance officer, with assistance from Bond Counsel, shall ensure that each issuance of bonds is properly reported with the Internal Revenue Service (IRS) as required by Section 149(e) of the Code. On the issue date of each series of bonds, the compliance officer shall consult with the Advisors to identify the deadline to file the requisite IRS form for such issue.
If a bond issue consists of tax-exempt bonds, BABs and QSCBs, the district must report the tax-exempt portion on Form 8038-G, the BABs on Form 8038-B and the QSCBs on Form 8038-TC as outlined below.

Reporting the Issuance of Tax-Exempt Bonds

The original issuance of a tax-exempt bond issue with an issue price of one-hundred thousand dollars ($100,000) or greater shall be reported on Form 8038-G. The original issuance of a tax-exempt bond issue with an issue price less than one-hundred thousand dollars ($100,000) shall be reported on Form 8038-GC.

- Forms 8038-G and 8038-GC shall be filed by the compliance officer or Bond Counsel no later than the 15th day of the 2nd calendar month following the quarter in which the bonds were issued.
- The compliance officer shall consult with the Advisors to ensure the Form 8038-G is accurately filled out.
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Reporting the Issuance of BABs and Filing the Request for Direct Payment

Reporting the Original Issuance of BABs on Form 8038-B

- Form 8038-B will be filed by the compliance officer or Bond Counsel no later than the 15th day of the 2nd calendar month following the quarter in which the BABs were issued.
    - The Compliance Officer will ensure the Form 8038-B is filed at least thirty (30) days prior to filing the first Form 8038-CP for such bond issue.
    - The compliance officer will consult with the Advisors to ensure that the “Arbitrage Yield” reported on the 8038-B has been calculated to reflect the amount of the direct subsidy payment allowed under Section 6431 of the Code.
    - The compliance officer shall coordinate with the Advisors to ensure that a Debt Service Schedule is attached to the Form 8038-B which provides the following information:
        - The earliest date the BABs may be called for redemption;
        - A list of each interest payment date;
        - The total principal amount to be outstanding on such date;
            - The total interest payable on such date;
                - For purposes of calculating the interest payable on each interest payment date, the compliance officer shall consult with the Advisors to ensure the interest payable is calculated based on the taxable interest rate of the BAB.

- The direct subsidy payment expected to be requested by the IRS on each interest payment date;
  - For purposes of calculating the direct subsidy payment expected to be requested, the compliance officer shall consult with the Advisors to ensure the direct subsidy payment requested is equal to the interest payable on such BAB multiplied by the amount of the direct subsidy payment available (i.e. 35% or other amount as may be provided in the Code).
  - The compliance officer may consult with the district and the Advisors to discuss the consequences of federal offset provisions. The U.S. Treasury and the IRS can hold or reduce direct subsidy payments if payroll tax liabilities are owed or if re-payments of a grant are owed under the U.S. Treasury Offset Program.

Requesting the Direct Subsidy Payment for BABs on Form 8038-CP

- For fixed rate BABs, the compliance officer shall ensure the Form 8038-CP is filed not less than forty-five (45) days (and not more than ninety (90) days) prior to the applicable semiannual interest payment date.
- For variable rate BABs, the compliance officer shall ensure Form 8038-CP is filed not more than forty-five (45) days after the last interest payment date within the quarterly period for which the subsidy payment is requested.
- The compliance officer shall consult with the Advisors to determine whether it will elect to receive the refundable credit payments via direct deposit and will make such election on the Form 8038-CP by providing the direct deposit information in Line 25 of the Form 80338-CP. Failure to provide such information shall result in the direct subsidy payment being paid via a mailed check.
- The compliance officer shall compare the amount of the direct subsidy payment requested in each Form 8038-CP with the debt service schedule attached to the Form 8038-B to ensure the correct payment amount is requested at the correct time.
- The compliance officer shall coordinate with the paying agent to ensure that Form 8038-CP is signed by the authorized officer of the district prior to the submission of each Form 8038-CP.
- In the event the district fails to timely file a Form 8038-CP, the compliance officer shall coordinate with the paying agent to take all action necessary to file the Form 8038-CP as soon as possible thereafter.
- The compliance officer shall consult with the paying agent to ensure that the direct subsidy payments requested for each Form 8038-CP are received.
- Upon receipt of the direct subsidy payment, the compliance officer shall consult with the paying agent to ensure such payments are deposited into the debt service fund for the BAB issue to be used for subsequent interest payments as

provided in the bond resolution or bond ordinance or for any other authorized use.

Reporting the Issuance of QSCBs and Filing the Request for the Refundable Credit

Reporting the Original Issuance of QSCBs on Form 8038-TC

- Form 8038-TC will be filed by the compliance officer or Bond Counsel no later than the 15th day of the 2nd calendar month following the quarter in which the QSCBs were issued.
  - The Compliance Officer will ensure the Form 8038-TC is filed at least 30 days prior to filing the first Form 8038-CP for such bond issue
  - The compliance officer shall consult with the Advisors to ensure that the "Arbitrage Yield" reported on the 8038-TC has been calculated to reflect the amount of the refundable credit payment allowed under Section 6431(f) of the Code.
  - The compliance officer shall consult with the Advisors to ensure that the final maturity date reported on the 8038-TC is the maximum maturity in effect on the first day there is a binding written contract for the sale of the QSCB (generally when the bond purchase agreement is signed) as published by the Bureau of Public Debt at www.treasurydirect.govExternal link .
  - The compliance officer shall coordinate with the Advisors to ensure that a Debt Service Schedule is attached to the Form 8038-TC which provides the following information:
    - The earliest date the QSCB may be called for redemption;
    - A list of each interest payment date;
    - The total principal amount to be outstanding on such date;
    - The total interest payable on such date; and
      - For purposes of calculating the interest payable on each interest payment date, the compliance officer will consult with the Advisors to ensure the interest payable is calculated based on the taxable interest rate of the QSCB

- The refundable credit payment expected to be requested by the IRS on each interest payment date;
  - For purposes of calculating the refundable credit payment expected to be requested, the compliance officer shall consult with the Advisors to ensure the refundable credit payment requested is equal to the lesser of (i) 100% of the amount of interest payable under the QSCB on such date or (ii) 100% percent of the amount of permitted interest determined as of the first day on which there is a binding written contract for the sale of the QSCB (generally when the bond purchase agreement is signed) as published by the Bureau of Public Debt at www.treasurydirect.govExternal link .
  - The compliance officer may consult with the district and the Advisors to discuss the consequences of federal offset provisions. The U.S. Treasury

and the IRS can hold or reduce refundable credit payments if payroll tax liabilities are owed or if re-payments of a grant are owed under the U.S. Treasury Offset Program.

Requesting the Refundable Credit Payment for QSCBS on Form 8038-CP

- For fixed rate QSCBs, the compliance officer shall ensure the Form 8038-CP is filed not less than forty-five (45) days (and not more than ninety (90) days) prior to the applicable semiannual interest payment date.
- For variable rate QSCBs, the compliance officer shall consult with the Advisors to aggregate all refundable credit payments for each quarter and file Form 8038-CP not more than forty-five (45) days after the last interest payment date within the quarterly period for which the refundable credit is requested.
- The compliance officer shall consult with the Advisors to determine whether it will elect to receive the refundable credit payments via direct deposit and will make such election on the Form 8038-CP by providing the Direct Deposit information in Line 25 of the Form 80338-CP. Failure to provide such information shall result in the refundable credit payment being paid via a mailed check.
- The compliance officer shall compare the amount of refundable credit requested in each Form 8038-CP with the debt service schedule attached to the Form 8038-TC to ensure the correct payment amount is requested at the correct time.
- If a single issue of QSCBs consists of multiple maturities (i.e. serial maturities) a separate Form 8038-CP shall be filed for each maturity. In such a case, the compliance officer shall ensure the interest and calculation for the refundable credit payment due is calculated solely for the maturity that such payment is being requested on the respective Form 8038-CP.
- The compliance officer shall coordinate with the paying agent to ensure that Form 8038-CP is signed by the authorized officer of the District prior to the submission of each Form 8038-CP.
- In the event the district fails to timely file a Form 8038-CP, the compliance officer shall coordinate with the paying agent to take all action necessary to file the Form 8038-CP as soon as possible thereafter.
- The compliance officer shall consult with the paying agent to ensure that the refundable credit payment requested for each Form 8038-CP is received.
- Upon receipt of the refundable credit payment, the compliance officer shall consult with the paying agent to ensure such payment is deposited into the debt service fund for the QSCB issue to be used for subsequent interest payments as provided in the bond resolution or bond ordinance (and in order to avoid property tax mill levies at the taxable rate).

Rebate Reporting Requirements

The compliance officer shall contact the rebate analyst prior to the 5th anniversary of the issue date on each series of bonds and each 5th anniversary thereafter to arrange for calculations of the rebate requirements with respect to such bonds. If a rebate payment is required to be paid, the compliance officer shall prepare or cause to be prepared a Form 8038-T, and submit such Form 8038-T to the IRS with the required rebate payment.

If the district is authorized to recover a rebate payment previously paid, the compliance officer shall prepare or cause to be prepared a Form 8038-R, with respect to such rebate recovery, and submit such Form 8038-R to the IRS.

Use of Bond-Financed Property

The compliance officer shall monitor the use of all bond-financed facilities in order to determine whether private business uses of bond-financed facilities have exceeded the de minimis limits set forth in Section 141(b) of the Code (generally 10% of bond proceeds) as a result of leases and subleases, licenses, management contracts, research contracts, naming rights agreements or other arrangements that provide special legal entitlements to nongovernmental persons. Prior to entering into such leases or other contracts, the compliance officer shall consult with Bond Counsel to ensure appropriate action is taken with respect to the bond-financed facilities.

The compliance officer shall monitor the use of all bond-financed facilities in order to determine whether private security or payments that exceed the de minimis limits set forth in Section 141(b) of the Code (generally 10% of bond proceeds) have been provided by nongovernmental persons with respect to such bond-financed facilities. The compliance officer shall consult with Bond Counsel to ensure appropriate action is taken with respect to the bond-financed facilities.

The compliance officer shall provide training and educational resources to any district staff that have the primary responsibility for the operation, maintenance, or inspection of bond-financed facilities with regard to the limitations on the private business use and on the private security or payments with respect to bond-financed facilities.

The compliance officer shall ensure that no item of bond-financed property will be sold or transferred to a nonexempt party without advance arrangement of a “remedial action” under the applicable Treasury Regulations. The compliance officer shall consult with Bond Counsel prior to the sale or transfer of any bond-financed property.

Record Retention

Management and retention of records related to the district’s bond issues shall be supervised by the compliance officer. Records shall be retained during the period in which the bonds remain outstanding (plus any refunding bonds) plus three (3) years. Records may be in the form of documents and electronic copies of documents, appropriately indexed to specific bond issues and compliance functions.

The compliance officer shall collect and retain the following records with respect to each issue of bonds of the district and with respect to the facilities financed with the proceeds of such bonds:

- audited financial statements of the district;
- appraisals, demand surveys, or feasibility studies, if any, with respect to the facilities to be financed with the proceeds of such bonds;
- publications, brochures, and newspaper articles, if any, related to the bond financing;
- trustee or paying agent statements;
- records of all investments and the gains (or losses) from such investments;

- paying agent or trustee statements regarding investments and investment earnings;
- reimbursement resolutions, if any, and expenditures reimbursed with the proceeds of such bonds;
- allocations of proceeds to expenditures (including costs of issuance) and the dates and amounts of such expenditures (including any requisitions, expenditure/draw schedules, expenditure/draw requests, invoices, bills, and cancelled checks with respect to such expenditures;
- contracts entered into for the construction, renovation, or purchase of bond-financed facilities;
- documentation of compliance with federal and state Davis-Bacon prevailing wage labor standards for any projects financed with QSCBs
- certification by the district that it has met the requirements of state and local statute governing conflicts of interest with respect to each QSCB issue
- an asset list or schedule of all bond financed depreciable property and any depreciation schedules with respect to such assets or property;
- records of the purchases and sales of bond-financed assets;
- private business uses of bond-financed facilities that arise subsequent to the date of issue through leases and subleases, licenses, management contracts, research contracts, naming rights agreements, or other arrangements that provide special legal entitlements to nongovernmental persons and copies of any such agreements or instruments; arbitrage rebate reports and records of rebate and yield reduction payments, if any; resolutions or other actions, if any, taken by the Board of Education subsequent to the date of issue with respect to such bonds;
- formal elections authorized by the Code or Treasury Regulations that are taken with respect to such bonds, including the irrevocable elections by the district to issue BABs or QSCBs and elections to designate the bonds as direct subsidy/refundable credit BABs or QSCBs;
- relevant correspondence relating to such bonds;
- documents related to guaranteed investment contracts or certificates of deposit, credit enhancement transactions, and financial derivatives entered into subsequent to the date of issue;
- copies of any and all forms filed with the IRS for each series of bonds including, as applicable, Form 8038-G, Form 8038-GC, Form 8038-B, Form 8038-TC, Form 8038-CP for each direct subsidy payment/refundable credit requested, Form 8038-T and Form 8038-R; and
- the official transcript prepared by Bond Counsel with respect to each series of bonds of the district.
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Identification of Violations and Corrections

If, during the period the bonds remain outstanding, it is determined that a violation of federal tax requirements has occurred, the compliance officer shall immediately consult with the Advisors to ensure that corrective or remedial action is taken. In consultation with Bond Counsel, the compliance officer shall become acquainted with the remedial actions under Treasury

Regulations, Section 1.141-12, to be utilized in the event that private business use of bond-financed facilities exceeds the de minimis limits under Section 141(b)(1) of the Code. In consultation with Bond Counsel, the Compliance Officer shall become acquainted with the Tax Exempt Bonds Voluntary Closing Agreement Program, described in Notice 2008-31, 2008-11 I.R.B. 592, to be utilized as a means for an issuer to correct any post-issuance infractions of the Rules with respect to its outstanding bonds.

Continuing Disclosure Obligations

In addition to its post-issuance compliance requirements under applicable provisions of the Rules, the district has agreed to provide continuing disclosure, such as annual financial information and material event notices, pursuant to a continuing disclosure certificate or similar document (the "Continuing Disclosure Document") prepared by Bond Counsel and made a part of the transcript with respect to each issue of bonds of the district that is subject to such continuing disclosure requirements. The Continuing Disclosure Documents shall be executed by the district to assist the underwriters of the district's bonds in meeting their obligations under Securities and Exchange Commission Regulation, 17 C.F.R. Section 240.15c2-12, as in effect and interpreted from time to time ("Rule 15c2-12"). The continuing disclosure obligations of the district shall be governed by the Continuing Disclosure Documents and by the terms of Rule 15c2-12. The compliance officer shall be primarily responsible for undertaking such continuing disclosure obligations and to monitor compliance with such obligations.

Disclosure Procedures for Bonds and Notes

These procedures have been adopted by the Albuquerque Municipal School District No. 12, Albuquerque, New Mexico in order to comply with federal securities laws related to Albuquerque Public School bonds and notes.

Albuquerque Public Schools shall use these procedures in connection with the following forms of disclosure ("Disclosure Documents"):

Primary Disclosure

- Preliminary Official Statements
- Final Official Statements
- Continuing Disclosure
    - Examples: annual reports and notices of specified events provided pursuant to a continuing disclosure agreement.
    - Voluntary Disclosure
        - Examples: quarterly financial information, a change in fiscal year and other additional financial or operation information; amendments to continuing disclosure undertakings; a change in obligated persons and other event-based disclosures.
        - Information about Albuquerque Public Schools that is material and reasonably expected to reach investors. Information is material if there is a substantial likelihood that it would be considered significant by a reasonable investor.
            - Examples: financial information on the District's website, such as the District's budget and fiscal reports.

        - Statements or omissions related to the tax status of the Albuquerque Public Schools' obligations.
            - Examples: statements or omissions in tax certificates, or other documents relied on by bond counsel.

Secondary Disclosure

- Continuing Disclosure
    - Examples: annual reports and notices of specified events provided pursuant to a continuing disclosure agreement.
- Voluntary Disclosure
    - Examples: quarterly financial information, a change in fiscal year and other additional financial or operation information; amendments to continuing disclosure undertakings; a change in obligated persons and other event-based disclosures.

Other Disclosure

- Information about Albuquerque Public Schools that is material and reasonably expected to reach investors. Information is material if there is a substantial likelihood that it would be considered significant by a reasonable investor.
    - Examples: financial information on the District's website, such as the District's budget and fiscal reports.
- Statements or omissions related to the tax status of the Albuquerque Public Schools' obligations.
    - Examples: statements or omissions in tax certificates, or other documents relied on by bond counsel.

Disclosure Training

The Albuquerque Public Schools chief financial officer, or his/her designee, shall work with bond counsel or disclosure counsel to create, implement and periodically revise ongoing disclosure training. Every person designated by the Albuquerque Public Schools chief financial officer to assemble information or otherwise participate in the preparation of a disclosure document (a "Responsible Person") shall receive disclosure training related to federal securities laws as well as training related to their role in preparing Albuquerque Public Schools' disclosure documents.

Ongoing Disclosure Policies and Procedures

The following are general, ongoing disclosure procedures of the Albuquerque Public Schools. With the assistance of bond counsel or disclosure counsel, the chief financial officer and his/her designee shall do the following:

- Monitor Compliance. In addition to the filing of annual reports, Albuquerque Public Schools must provide notice of events specified in the district's continuing disclosure undertakings. Generally, notice of such events must be provided to the Municipal Securities Rulemaking Board within ten business days after the occurrence of such event. In order to ensure compliance with the District's continuing disclosure undertakings, the chief financial officer, or his/her designee,

shall periodically review the list of events specified in the Albuquerque Public Schools' continuing disclosure undertakings to determine whether any such event has occurred that may require notice.

- Verify Primary Disclosure at Key Times. Albuquerque Public Schools' preliminary and final official statement must not contain any untrue statement of material fact, or omit to state a material fact necessary to make the statements made therein, in the light of the circumstances under which they were made, not misleading. The chief financial officer, or his/her designee, shall verify the accuracy of its primary disclosure not only during drafting and review, but also at the time of (i) posting or mailing the Preliminary Official Statement, (ii) pricing of the district's bonds or notes, and (iii) at the time of closing of the transaction. If developments occur that may make the district's primary disclosure inaccurate or incomplete as described above, the Albuquerque Public Schools chief financial officer, or his/her designee, shall work with the disclosure counsel and/or bond counsel to remedy these potential issues.
- Promptly Address Issues and Questions. Everyone who participates in creating or reviewing a disclosure document should promptly address issues that arise throughout the disclosure process. The Albuquerque Public Schools chief financial officer, or his/her designee, and responsible parties shall address and resolve all questions they may have regarding the accuracy and completeness of a disclosure document.
- Consider What is Missing. Instead of simply updating numerical data from one year to another, responsible parties and the Albuquerque Public Schools chief financial officer, or his/her designee, shall consider what is missing from disclosure documents. For example, material developments related to the district's financial condition may have occurred, cost projections for a project may have changed or laws affecting the district may have been enacted. Material developments such as these may not appear in prior disclosure documents and therefore cannot be adequately disclosed by simply updating prior disclosure documents.
- Encourage Responsible Parties and Disclosure Team Members to Raise Issues. Responsible Parties, the Albuquerque Public Schools chief financial officer, or his/her designee, and any other participants have a duty to carefully consider and question the information in disclosure documents to ensure that the district's disclosure is complete and accurate. Issues and questions regarding the completeness or accuracy of any disclosure document should first be raised internally. Such questions should be discussed with the Albuquerque Public Schools chief financial officer, or his/her designee, bond counsel or disclosure counsel and others within the Albuquerque Public Schools until resolved.

Other Post-Issuance Actions

If, in consultation with the Advisors, the compliance officer determines that any additional action not identified in this procedural directive must be taken by the compliance officer to ensure the continuing tax-exempt status or "qualified" status of any issue of the district's bonds, the compliance officer shall take such action if the

compliance officer has the authority to do so. If, after consultation with the Advisors, the compliance officer determines that this procedural directive shall be amended or supplemented to ensure the continuing tax-exempt status or "qualified" status of any issue of the district's bonds, the compliance officer shall follow the appropriate district procedural directive that this document be so amended or supplemented.

Taxable Governmental Bonds

Most of the provisions of this procedural directive, other than the provisions Continuing Disclosure Obligations subsection of this procedural directive, are not applicable to governmental bonds the interest on which is includable in gross income for federal income tax purposes (i.e. "taxable governmental bonds"). If an issue of taxable governmental bonds is later refunded with the proceeds of an issue of tax-exempt governmental bonds, then the uses of the proceeds of the taxable governmental bonds and the uses of the facilities financed with the proceeds of the taxable governmental bonds shall be relevant to the tax-exempt status of the refunding bonds. Therefore, if there is any reasonable possibility that an issue of taxable governmental bonds may be refunded, in whole or in part, with the proceeds of an issue of tax-exempt governmental bonds then, for purposes of this procedural directive, the compliance officer shall treat the issue of taxable governmental bonds as if such issue were an issue of tax-exempt governmental bonds and shall carry out and comply with the requirements of this procedural directive with respect to such taxable governmental bonds. The compliance officer shall seek the advice of Bond Counsel as to whether there is any reasonable possibility of issuing tax-exempt governmental bonds to refund an issue of taxable governmental bonds.

Conclusion

These procedures have been adopted by the Albuquerque Public Schools and reviewed on the dates indicated. The Albuquerque Public Schools chief financial officer, or his/her designee shall review these procedures no less than annually and shall periodically consult with bond counsel and/or disclosure counsel to ensure these procedures are effective in producing disclosure that is accurate, complete and in compliance with federal securities laws.

Administrative Position:

- Chief Financial Officer/Chief Operations Officer

Department Director:

- Executive Director of Accounting/Executive Director of Budget Planning and Analysis

References:

Legal Cross Ref.:

- Davis Bacon Prevailing Wage Act
- Section 148(f) of the Code
- Section 6431 of the Code
- Section 149(e) of the Code
- Treasury Regulations, Section 1.141-12
- Tax Exempt Bonds Voluntary Closing Agreement Program, described in Notice 2008-31, 2008-11 I.R.B. 592

- 17 C.F.R. Section 240.15c2-12
- National Association of Bond Lawyers, August 20, 2015 Crafting Disclosure Policies

Board Policy Cross Ref.:

- DA - Fiscal Management Goals
- DE1 - Tax Compliance and Record Retention for Bonds

Procedural Directive Cross Ref.:

- Capital Master Plan

Forms:

- Form 8038-R
- Form 8038-G
- Form 8038-B
- Form 8038-TC
- Form 8038-CP
- Form 8038-T

NSBA/NEPN Classification: DEA
Introduced: July 12, 2010
Approved: June 27, 2014
Reviewed: November 9, 2016
Revised: November 11, 2016

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[1] BABs, QZABs and QSCBs may be issued as “tax credit” bonds in which the holder of the bonds receives a tax credit or “direct payment” bonds in which the District receives a direct subsidy/refundable credit payment.

DL – Management of Employee Benefit Funds

In unison with the employee insurance and benefit plan, the superintendent, or his/her designee(s), shall present annually to the Board of Education employee benefit funds. Employee benefit funds shall comply with state statutes and regulation and maintain an appropriate incurred but not reported balance to ensure the solvency of the insurance and benefits plans.

Administrative Position: Chief Financial Officer/Assistant Superintendent of Human Resources

Department Director: Executive Director of Budget & Strategic Planning and Director of Benefits

References

Legal Cross Ref.:

- §52-1-1 NMSA 1978

Board Policy Cross Ref.:

- GB8 – Employee Insurance

Procedural Directive Cross Ref.:

NSBA/NEPN Classification: DL

Reviewed: June 12, 2012
Adopted: June 20, 2012

APS BUDGET POLICY (adopted December 6, 2023)

Budget Approval

The Albuquerque Public Schools Board of Education recognizes its responsibility for adopting a comprehensive and accurate budget for each fiscal year. The board will approve a budget that honors the community's vision and values and complies with all local, state, and federal laws, rules, and regulations. The budget must be balanced; the board will not approve a budget where expenditures exceed expected revenue.
The board will approve the budget by June 1 of each year in a public meeting that complies with the Open Meetings Act. After board approval, the budget for the fiscal year that runs July 1 through June 30 will be submitted to the New Mexico Public Education Department for final approval.

Budget Development

The superintendent and designated staff members will present updates as the budget is developed for review by the board, preferably throughout the year but at least monthly from January to June. Budget updates will include:

- Timeline
- Legislation analysis
- Enrollment, staffing levels, and salary projections
- Revenue and costs
- Inflationary factors
- Any significant issues related to changes or items of concern
- Evidence of how resource allocation aligns with the board's goals and guardrails and the district's strategic plan
- Budget projections and forecasts

As part of the budget development process, the superintendent and designees will share the community's budgetary priorities with the board based on input that may be gathered in various ways, such as in-person or virtual hearings and online surveys. In response to the board's fourth guardrail requiring the inclusion of parent, legal guardian, student, and community voice and engagement in school and district operations, and in compliance with state law, the superintendent or designees will prepare a draft budget that considers public input for board review during the spring. The board may vote to make changes to the draft budget. Approved changes will be incorporated into a final proposed version of the budget to be presented to the board for approval by June 1.

Budget Management

The Board of Education will monitor the use of district funds and oversee revenue and expenditures within the district budget. The board's oversight should not be interpreted to mean that the board manages budget implementation. That responsibility ultimately belongs to the superintendent.

Once the budget is approved, any request for modification of a budgetary line item will be approved by appropriate supervisory personnel and submitted to the superintendent for consideration. The superintendent and designees have the authority to make changes to the budget as deemed necessary. However, the board must approve the reallocation of funds between budget line items.

The board will approve all proposed district purchases and expenditures that exceed or are expected to exceed $500,000. The board may only vote on funding, not vendor selection, for proposed purchases or expenditures that go through the procurement process as stipulated by the New Mexico Procurement Code and Federal Regulations.

Expenditures exceeding $500,000 made in the cases of an emergency, as approved in writing by the superintendent or designee in compliance with federal and state statutes and regulations, will be exempt from prior board approval but will be reviewed by the board at the next meeting.

The board delegates signatory authority for all checks for Albuquerque Public Schools to the superintendent or designee. The superintendent or designee will present a summary of cash disbursements to the board each month for approval. The summary will provide a snapshot of district spending.

Budgeting Approach

APS uses a budgeting approach that combines line-item, site-based, and zero-based budgeting dependent on enrollment. The district's budget should align with student needs across individual schools and school types. In support of the board's goals to improve academic, social-emotional, and college and career readiness outcomes and its guardrail requiring equitable resource allocation, the budget will allocate resources to schools based on a community-grounded definition of student need to enable and empower school leaders and central office teams to make strategic shifts in resources to create desired student experiences, especially for those with the greatest learning needs.

Finance Committee

The board will appoint a Finance Committee, as required by law, to assist the board in carrying out its budget and finance duties. The committee will make financial planning

recommendations to the board, including reviewing the district's revenue and expenditure projections. The committee may also review financial statements, monitor revenues and expenses, provide oversight in the annual budget preparation, and serve as an external monitoring committee on budget and other financial matters.

- Membership on the finance committee is open to all members of the board.
- All meetings are open to the public, and all meeting materials will be posted publicly. Board members are invited to submit questions prior to the meeting.
- The Committee Chair and the board president will determine whether finance committee items should be removed from a consent agenda because they warrant further board discussion or action.

Financial Reports

The district will take special care to demonstrate its accountability in financial accounting and transparency in financial reporting. Financial reports are provided to help formulate policies that serve student needs and help improve student outcomes as outlined in the board's goals and the district's strategic plan.
The superintendent and designated staff members will present the following reports for board approval **as often as monthly but at least quarterly**:

- Budget Adjustment Requests
- Summary list of disposition of property
- Summary list of cash disbursements
- Purchases and expenditures that exceed or are expected to exceed $500,000
- Donations
- Grants

Financial reports to be presented **at least annually** to the board for information only include but are not limited to:

- Operational fund cash balances
- Student enrollment and per-pupil expenditures
- Staffing costs
- School vs. district expenses
- Budget forecasting
- Investment policies and strategies

Financial reports that will be made **available to the public** by posting on the APS website include:

- Cash reports
- Financial statements
- Revenue reports
- Expenditure reports
- The complete budget book

Legal Cross References

New Mexico Statutes Annotated

- §22-5-4 NMSA 1978 Local school board's powers and duties
- §22-8-10. NMSA 1978 Operating budget
- §22-8-13 NMSA 1978 School district and charter school audits
- §22-8-12.3 NMSA 1978 Local school board finance and audit subcommittees

Adopted: December 6, 2023

Annual Budget Process

State of New Mexico law requires local school boards to submit their district operating budgets for the ensuing year to the Public Education Department (PED) prior to April 15th each year. However, districts may request extensions. Due to the size of the APS district and its budget, the PED regularly grants APS an extension and the deadline is typically the third or fourth week in May.

APS board policy states that the budget shall reflect the district's goals and shall strive to prioritize academic achievement of students. The adoption of the annual operating budget, in compliance with state law, shall be the responsibility of the Board of Education.

The superintendent, or his/her designee, annually, shall present to the Board of Education a specific budget calendar no later than the Finance Committee meeting in January of each year.

Data and information are gathered at a high level to project the amount of revenue and expenditures anticipated for the upcoming year. Information is gathered through state economic forecasts, legislative projections and district forecasts. Whether a funding surplus or shortfall is anticipated, a budget steering committee establishes a recommendation for the increase or decrease in spending levels based upon district priorities.

The budget process shall include specific budget hearings allowing the Board of Education to learn of the community's priorities and what the community believes ought to be budget priorities for Albuquerque Public Schools. The superintendent, or his/her designee, also shall be given a specific opportunity to speak to various programs and matters of interest to the Board of Education.

Considering recommendations from the community and district staff, the Board of Education shall identify priorities and give general instructions to the superintendent, or his/her designee, to prepare a balanced budget based upon its priorities.

The superintendent, or his/her designee, shall present a balanced budget for review, amendment and approval.

Annual Budget Formulation

Budget Formation

The chief financial officer, or his/her designee, shall issue a Budget Call Information request to principals, department directors and managers no later than March 31, for the subsequent fiscal year. This document shall include instructions and forms to report requirements for salary and non-salary budgets.

Control agents may be required to issue supplemental instructions and distribute forms to agencies concerned so that budget requests for each cost account may be submitted. A "budget control agent" is defined as an individual officially designated by the superintendent with the authority and responsibility to act as an agent for Albuquerque Public Schools, concerning the allocation of resources to schools and departments.

Budget requests should be completed and submitted to the appropriate control agent according to the date designated by the instructions.

The Budget Office shall consolidate a proposed budget from the returned budget requests. Any changes due to anticipated budgetary limitations, changed priorities, etc., will be coordinated with the control agent(s) involved. The proposed budget will be submitted to the superintendent and superintendent's leadership team for study and approval.
The chief financial officer will document the budget as approved by the Board of Education and submit to the School Budget Planning Unit of the PED. This submission will be in accordance with the Manual of Procedures for Uniform Accounting and Budgeting for the New Mexico School Districts and special instructions received from the Secretary of Education.

Budget Planning and Preparation

Budget control agents shall submit budget requests as outlined in the Budget Call Information to the Budget Office for each assigned cost account. If there are requirements for which cost accounts have not been assigned, the Budget Office shall establish additional cost accounts.

Budget requests submitted for salary accounts shall be requested for number of persons in full-time equivalents (FTE). Dollar request shall be required only for stipends, overtime or part-time hourly requirements.

Budget requests for non-salary accounts shall be in specific dollar amounts. All requests shall be accompanied by a program modification form that provides justification for the request.

Budget requests shall be completed and submitted to the control agent according to the date designated by the instructions.

Budget control agents shall review individual budget requests, revise as necessary, and justify requirements based on experience factors and instructional program objectives. Completed budget requests approved by budget control agents shall be forwarded to the chief financial officer according to the instructions.

Budget Approval

Additional requests may require justification as they move through the following review channels:

- Leadership Team
- Superintendent
- Finance Committee
- Board of Education
- New Mexico Public Education Department Review and Hearing

Budget Implementation

On or before July 1st of each year, the New Mexico Public Education Department approves and certifies a final approved budget.

Each expenditure appropriation in the Albuquerque Public Schools budget is assigned to a manager or site administrator who is accountable for the proper expenditure of funds. Any expenditure over ten thousand dollars ($10,000) shall require approval by the appropriate Leadership Team administrator.

For salary cost accounts: The position (FTE) shall be budgeted and be subject to approval for hire by Human Resources. For non-salary accounts: Approval shall be made by the site administrator for requisitions, travel, invoices, or other authorizations which result in expenditures. Approval shall be required from the appropriate Leadership Team administrator or his/her designee for expenditures over ten thousand ($10,000). The administrator approval shall certify that the expenditure is necessary and appropriated for the indicated cost account.

Budget Monitoring

The Budget Office shall furnish all control agents with a Budget Status Report periodically showing transactions, encumbrances, and expenditures to date, and the unencumbered balance. Budget control agents shall also keep their own records in whatever detail deemed necessary.

Monthly Budget Status Reports are official Albuquerque Public Schools reports and shall be reviewed by the principal or department manager in sufficient detail to assure that encumbrances and expenditures are progressing in accordance with the budget plan. Detection of apparent errors shall be promptly brought to the attention of the Executive Director of Budget & Strategic Planning for correction.

Budget Changes and Amendments

During the course of the school year budget adjustments may be necessary due to changes in expenditure plans, additional resources or a loss or revenue. Documentation shall be provided to the Budget Office for all requests to adjust the final approved budget and shall be subject to approval by the Board of Education.

Budget transfers may become necessary when requirements change in an expenditure plan. A budget transfer for shall be submitted to the Budget Office to include the cost account, amount and justification for the adjustment. The request shall be subject to approval by the appropriate principal or department manager.

Budget increases may result from additional resources to the district. An increase to the budget shall require documentation of the revenue source (e.g. checks from an outside agency) and the appropriate expenditure accounts(s). Budget decreases shall require documentation of the loss of revenue (e.g. mid-year decrease in SEG) and the appropriate expenditure cost account(s).

Budget Transfers and Amendments

All budget transfers shall be subject to Board of Education approval.

In the event the Board of Education and/or the superintendent determines additional personnel, programs or initiatives are warranted, no such additions shall be made without a corresponding identifiable source of funding and assurance of a balanced budget.

Fiscal Year 2025 Budget Calendar

Phase I BUDGET PLANNING

August — Fixed cost and insurance estimates due to PED for ensuing fiscal year

September — 20th day of school review of teacher FTE requirements and adjustments

October — Begin analysis of revenues and expenditures for current year

November — Student enrollment projection to PED; begin preparation of financial assumptions for ensuing year

December — Review DFA Economic and Financial Outlook Testimony data; build budget templates; budget calendar developed

January — Legislative Session begins; mid-year department budget reviews conducted; Economic Outlook Conference

February — Financial assumptions to BOE; community input on APS Budget

Phase II BUDGET PREPARATION

March — Submit Budget Call to School/Department; 60-day Legislative session ends; "Build Your Budget" Workshops with schools

April — PED Spring Budget workshop; School/Department budgets to due Budget office

Phase III BUDGET REVIEW

April — Leadership team review of Budgets; preliminary SEG revenue; proposed FY budgets entered into budget module

Phase IV BUDGET APPROVAL

May — Presentation of proposed budget to Finance Committee for BOE approval; initial review by PED of proposed budget; Charter school budget review and approval by BOE

June — PED Technical review and approval of District Budget

Phase V BUDGET IMPLEMENTATION

July — Load Budgets (7/1); Distribute budgets to schools and departments

GLOSSARY

PED: NM Public Education Dept.
BOE: Albuquerque Public Schools Board of Education
DFA: NM Department of Finance Administration
SEG: State Equalization Guarantee (school funding formula)

Prior FY: Example: Fiscal Year 2024
Current FY: Example: Fiscal Year 2025
New/Ensuing FY: Example: Fiscal Year 2024

Julian Ponce-Nevarez, 12th Grade, Highland High School

Fiscal Year 2025 Location Summaries

School Budget Summaries

Chief of Schools

Fiscal Year 2025	Operational FTE	Operational BUDGET	Total FTE	Total Budget
Personnel				
Teacher		$2,127,474	0.0	$2,127,474
Other	1.0	203,654	1.0	$ 203,654
Substitutes		-	0.0	$ -
Benefits		77,182		$ 77,182
Personnel Total	1.0	$2,408,310	1.0	$ 2,408,310
Non-Personnel				
Supplies & Materials		-		$ -
Other		-		$ -
Professional Development		7,839		$ 7,839
Purchased Services		636		$ 636
Equipment/Furniture/Vehicles		1,525		$ 1,525
Computers		-		$ -
Software		-		$ -
Non-Personnel Total		$ 10,000		$ 10,000
Grand Total	**1.0**	**$2,418,310**	**1.0**	**$ 2,418,310**

*This department holds compliance funds to be allocated as required by regulations

SOUTHEAST QUADRANT SCHOOLS

High School Clusters

Albuquerque High School
Highland High School
Manzano High School

Middle School Feeders

Jefferson Middle
Washington Middle
Hayes Middle School
Van Buren Middle
Wilson Middle
Jackson Middle
Kennedy Midle
Roosevelt Middle

Elementary School Feeders

Coronado E.S.
Dolores Gonzales E.S.
East San Jose E.S.
Eugene Field E.S.
Lew Wallace E.S.
Longfellow E.S.
Lowell E.S.
Monte Vista E.S.
Montezuma E.S.
Reginal Chavez E.S.
Zia E.S.
Bandelier E.S.
Emerson E.S.
Hawthorne E.S.
Kirtland E.S.
La Mesa E.S.
Manzano Mesa E.S.
Mark Twain E.S.
Sandia Base E.S.
Wherry E.S.
Whittier E.S.
A. Montoya E.S.
Apache E.S.
Chelwood E.S.
Collet Park E.S.
McCollum E.S.
San Antonito E.S.
Tomasita E.S.

Schools of Choice

Transition Services

Operational & Capital Allocations: These are based on the original or approved budget. This means the initial financial plan determines how much money is distributed for day-to-day operations and major investments (like building repairs or new equipment).

Grant Allocations: These are based on an adjusted budget. This is because large grant awards often happen after the initial budget process is complete. The adjusted budget reflects the additional funding received through these grants, allowing for more accurate planning and spending.

Fiscal Year 2025	Operational FTE	Operational BUDGET	Total FTE	Total Budget
Personnel				
Secretarial / Clerical / Technical	0.5	58,985	0.5	$ 58,985
Custodian		-		$ -
Other	4.0	512,577	4.0	$ 512,577
Substitutes		-		$ -
Benefits		218,757		$ 218,757
Personnel Total	4.5	$ 790,319	4.5	$ 790,319
Non-Personnel				
Supplies & Materials		7,766		$ 7,766
Other		-		$ -
Professional Development		31,259		$ 31,259
Purchased Services		13,370		$ 13,370
Equipment/Furniture/Vehicles		2,406		$ 2,406
Computers		6,288		$ 6,288
Software		527		$ 527
Non-Personnel Total		$ 61,616		$ 61,616
Grand Total	**4.5**	**$ 851,935**	**4.5**	**$ 851,935**

Elementary Schools

A. Montoya Elementary School

Location Number 321
Address: 24 Public School Road
Tijeras, NM 87059
Principal: Dorreen Trotz
Phone: (505) 281-0880
Web Address: amontoya.aps.edu
Enrollment: ***368***

Home of the Mountain Lions - "Together We Make A Difference"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	26.94	$ 1,806,862	0.76	$ 210,079	-	27.70	$ 2,016,941
Educational Assistant	9.00	240,608	0.50	69,551	-	9.50	$ 310,159
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technica	3.00	90,186	-	-	-	3.00	$ 90,186
Custodian	3.50	135,072	-	-	-	3.50	$ 135,072
Other	2.50	138,063	0.50	33,935	-	3.00	$ 171,998
Substitutes		2,208	-	-	-	-	$ 2,208
Benefits		978,312		133,357	-		$ 1,111,669
Personnel Total	46.94	$ 3,564,752	1.76	$ 446,922	-	48.70	$ 4,011,674
Non-Personnel							
Supplies & Materials		$ 20,050		$ 1,024	-		$ 21,074
Other		-		1,466	-		$ 1,466
Professional Development		-		-	-		$ -
Purchased Services		-		-	-		$ -
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	29,472		$ 29,472
Computers		-		-	-		$ -
Software		-		-	-		$ -
Non Personnel Total		$ 20,050		$ 2,490	$ 29,472		$ 52,012
Grand Total	**46.94**	**$ 3,584,802**	**1.76**	**$ 449,412**	**29,472**	**48.70**	**$ 4,063,686**

Apache Elementary School

Location Number 214
Address: 12800 Copper Street, NE
Albuquerque, NM 87123
Principal: Michelle Waldrop
Phone: (505) 292-7735
Web Address: apache.aps.edu
Enrollment: ***323***

Home of the Coyotes

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	24.60	$ 1,676,665	2.50	$ 284,145	-	27.10	$ 1,960,810
Educational Assistant	11.50	309,064	0.50	41,294	-	12.00	$ 350,358
Library	1.50	61,062	-	-	-	1.50	$ 61,062
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technica	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	2.50	136,429	0.50	34,308	-	3.00	$ 170,737
Substitutes		7,000	-	-	-	-	$ 7,000
Benefits		934,610		145,348	-	-	$ 1,079,958
Personnel Total	46.10	$ 3,409,162	3.50	$ 505,095	$ -	49.60	$ 3,914,257
Non-Personnel							
Supplies & Materials		$ 13,812		5,780	-		$ 19,592
Other		-		22,150	-		$ 22,150
Professional Development		13,000		25,000	-		$ 38,000
Purchased Services		900		-	-		$ 900
Textbooks		10,000		25,977	-		$ 35,977
Equipment/Furniture/Vehicles		8,355		-	58,676		$ 67,031
Computers		-		-	-		$ -
Software		-		8,000	-		$ 8,000
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$46,067		$ 86,907	$ 58,676		$ 191,650
Grand Total	**46.10**	**$ 3,455,229**	**3.50**	**$ 592,002**	**$ 58,676**	**49.60**	**$ 4,105,907**

Bandelier Elementary School

Location Number 222
Address: 3309 Pershing Ave, SE
Albuquerque, NM 87108
Principal: Daniel Montano
Phone: (505) 255-8744
Web Address: bandelier.aps.edu
Enrollment: ***422***

Home of the Banda Bears - A Magnet School for Liberal Arts

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	29.35	$ 2,000,924	-	$ -	-	29.35	$ 2,000,924
Educational Assistant	12.50	339,672	0.50	13,013	-	13.00	$ 352,685
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technica	3.00	90,186	-	-	-	3.00	$ 90,186
Custodian	3.50	135,072	-	-	-	3.50	$ 135,072
Other	2.50	146,239	0.50	42,892	-	3.00	$ 189,131
Substitutes		3,000	-	-	-	-	$ 3,000
Benefits		1,093,021		31,814	-	-	$ 1,124,835
Personnel Total	52.85	$ 3,981,555	1.00	$ 87,719	-	53.85	$ 4,069,274
Non-Personnel							
Supplies & Materials		23,916		2,200	-		$ 26,116
Other		-		3,000	-		$ 3,000
Professional Development		-		-	-		$ -
Purchased Services		2,500		-	-		$ 2,500
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	42,306		$ 42,306
Computers		-		-	-		$ -
Software		1,100		-	-		$ 1,100
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 27,516		$ 5,200	$ 42,306		$ 75,022
Grand Total	**52.85**	**$ 4,009,071**	**1.00**	**$ 92,919**	**$ 42,306**	**53.85**	**$ 4,144,296**

Chelwood Elementary School

Location Number 236
Address: 12701 Constitution Ave., NE
Albuquerque, NM 87112
Principal: Stefani Gonzales
Phone: (505) 296-5655
Web Address: chelwood.aps.edu
Enrollment: ***341***

Home of the Cheetahs - "It's a GREAT day for learning!"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	27.20	$ 1,836,151	1.40	$ 159,038	-	28.60	$ 1,995,189
Educational Assistant	9.00	243,766	1.00	38,396	-	10.00	$ 282,162
Library	0.50	34,009	0.50	-	-	1.00	$ 34,009
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technica	3.00	98,886	-	-	-	3.00	$ 98,886
Custodian	3.50	135,072	-	-	-	3.50	$ 135,072
Other	2.25	114,904	1.50	102,590	-	3.75	$ 217,494
Substitutes		8,000	-	15,000	-	-	$ 23,000
Benefits		972,260		101,749	-	-	$ 1,074,009
Personnel Total	46.45	$ 3,548,471	4.40	$ 416,773	-	50.85	$ 3,965,244
Non-Personnel							
Supplies & Materials		21,827		17,680	-		$ 39,507
Other		-		2,283	-		$ 2,283
Professional Development		-		8,773	-		$ 8,773
Purchased Services		1,100		-	-		$ 1,100
Textbooks		-		41,233	-		$ 41,233
Equipment/Furniture/Vehicles		9,000		-	38,497		$ 47,497
Computers		-		-	-		$ -
Software		900		6,141	-		$ 7,041
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 32,827		$ 76,110	$ 38,497		$ 147,434
Grand Total	**46.45**	**$ 3,581,298**	**4.40**	**$ 492,883**	**$ 38,497**	**50.85**	**$ 4,112,678**

Collet Park Elementary School

Location Number 240
Address: 2100 Morris Street, NE
Albuquerque, NM 87112
Principal: Stephani Treadwell
Phone: (505) 298-3010
Web Address: colletpark.aps.edu
Enrollment: ***329***

Home of the Roadrunners

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	27.60	$ 1,912,764	2.00	$ 300,242	-	29.60	$ 2,213,006.00
Educational Assistant	18.50	502,346	0.50	106,336	-	19.00	$ 608,682.00
Library	0.50	34,009	-	-	-	0.50	$ 34,009.00
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423.00
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133.00
Custodian	3.50	135,072	-	-	-	3.50	$ 135,072.00
Other	2.50	141,418	0.50	30,442	-	3.00	$ 171,860.00
Substitutes		1,500	-	-	-	-	$ 1,500.00
Benefits		1,096,091		153,814	-		$ 1,249,905.00
Personnel Total	55.60	$ 3,991,756	3.00	$ 590,834	-	58.60	$ 4,582,590.00
Non-Personnel							
Supplies & Materials		$ 36,589		$ 6,840	-		$ 43,429.00
Other		-		1,694	-		$ 1,694.00
Professional Development		-		-	-		$ -
Purchased Services		2,500		-	-		$ 2,500.00
Textbooks		2,000		-	-		$ 2,000.00
Equipment/Furniture/Vehicles		7,063		-	22,633		$ 29,695.91
Computers		-		-	-		$ -
Software		8,500		-	-		$ 8,500.00
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 56,652		$ 8,534	$ 22,633		$ 87,819
Grand Total	**55.60**	**$ 4,048,408**	**3.00**	**$ 599,368**	**$ 22,633**	**58.60**	**$ 4,670,409**

Coronado Elementary School

Location Number 243
Address: 601 4th St. SW
Albuquerque, NM 87102
Principal: Sandra L. Castro
Phone: (505) 843-8283
Web Address: coronado.aps.edu
Enrollment: ***302***

Home of the Honorable Caballeros!

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	22.66	$ 1,557,194	-	$ -	-	22.66	$ 1,557,194
Educational Assistant	9.00	245,660	0.50	16,752	-	9.50	$ 262,412
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technica	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	2.50	96,480	-	-	-	2.50	$ 96,480
Other	2.25	119,574	0.50	20,821	-	2.75	$ 140,395
Substitutes		-	-	-	-	-	$ -
Benefits		853,583		37,410	-		$ 890,993
Personnel Total	40.41	$ 3,109,065	1.00	$ 74,983	-	41.41	$ 3,184,048
Non-Personnel							
Supplies & Materials		$ 16,776		$ 1,775	-		$ 18,551
Other		-		-	-		$ -
Professional Development		2,250		-	-		$ 2,250
Purchased Services		2,000		-	-		$ 2,000
Textbooks		2,267		-	-		$ 2,267
Equipment/Furniture/Vehicles		1,000		-	28,284		$ 29,284
Computers		-		1,000	-		$ 1,000
Software		2,000		-	-		$ 2,000
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 26,293		$ 2,775	$ 28,284		$ 57,352
Grand Total	**40.41**	**$ 3,135,358**	**1.00**	**$ 77,758**	**$ 28,284**	**41.41**	**$ 3,241,400**

Dolores Gonzales Elementary School

Location Number 244
Address: 900 Atlantic Street SW
Albuquerque, NM 87102
Principal: Parisa Asgharzadeh
Phone: (505) 764-2020
Web Address: doloresgonzales.aps.edu
Enrollment: **298**

Dolores Gonzáles Tigers - Los Tigres

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	27.15	$ 1,835,551	2.00	$ 191,752	-	29.15	$ 2,027,303
Educational Assistant	9.00	243,401	0.50	39,836	-	9.50	$ 283,237
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	1.50	147,283	-	-	-	1.50	$ 147,283
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	2.25	115,241	1.00	36,119	-	3.25	$ 151,360
Substitutes		1,035	-	1,775	-	-	$ 2,810
Benefits		980,414		129,182	-	-	$ 1,109,596
Personnel Total	45.90	$ 3,569,852	3.50	$ 398,664	$ -	49.40	$ 3,968,516
Non-Personnel							
Supplies & Materials		$ 13,360		$ 4,228	-		$ 17,588
Other		-		4,607	-		$ 4,607
Professional Development		-		3,250	-		$ 3,250
Purchased Services		643		-	-		$ 643
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		600		-	29,970		$ 30,570
Computers		-		-	-		$ -
Software		1,200		-	-		$ 1,200
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 15,803		$ 12,085	$ 29,970		$ 57,858
Grand Total	**45.90**	**$ 3,585,655**	**3.50**	**$ 410,749**	**$ 29,970**	**49.40**	**$ 4,026,374**

East San Jose Elementary School

Location Number 252
Address: 415 Thaxton Avenue, SE
Albuquerque, NM 87102
Principal: Eder Ortiz
Phone: (505) 764-2005
Web Address: eastsanjose.aps.edu
Enrollment: ***328***

Home of the Geckos

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	26.22	$ 1,811,367	2.34	$ 499,264	-	28.56	$ 2,310,631
Educational Assistant	10.50	287,613	0.50	53,849	-	11.00	$ 341,462
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technica	2.10	70,838	-	-	-	2.10	$ 70,838
Custodian	3.00	115,776	-	19,513	-	3.00	$ 135,289
Other	2.50	145,504	0.50	37,176	-	3.00	$ 182,680
Substitutes		5,000	-	-	-	-	$ 5,000
Benefits		985,075		229,048	-		$ 1,214,123
Personnel Total	46.32	$ 3,594,614	3.34	$ 838,850	-	49.66	$ 4,433,464
Non-Personnel							
Supplies & Materials		$ 37,167		$ 5,112	-		$ 42,279
Other		-		1,949	-		$ 1,949
Professional Development		-		-	-		$ -
Purchased Services		3,000		1,400	-		$ 4,400
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	9,260		$ 9,260
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 40,167		$ 8,461	$ 9,260		$ 57,888
Grand Total	**46.32**	**$ 3,634,781**	**3.34**	**$ 847,311**	**$ 9,260**	**49.66**	**$ 4,491,352**

Emerson Elementary School

Location Number 255
Address: 620 Georgia Street, SE
Albuquerque, NM 87108
Principal: Angel Roman
Phone: (505) 255-9091
Web Address: emerson.aps.edu
Enrollment: ***273***

Home of the Eagles

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	23.60	$ 1,609,147	3.69	$ 563,774	-	27.29	$ 2,172,921
Educational Assistant	5.50	151,125	0.50	55,196	-	6.00	$ 206,321
Library	1.00	68,019	-	7,440	-	1.00	$ 75,459
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.50	135,072	-	14,389	-	3.50	$ 149,461
Other	3.00	179,364	0.50	85,812	-	3.50	$ 265,176
Substitutes		2,000	-	6,000	-	-	$ 8,000
Benefits		875,295		253,110	-		$ 1,128,405
Personnel Total	39.60	$ 3,188,578	4.69	$ 985,721	-	44.29	$ 4,174,299
Non-Personnel							
Supplies & Materials		$ 18,348		$ 48,250	-		$ 66,598
Other		-		7,455	-		$ 7,455
Professional Development		-		6,000	-		$ 6,000
Purchased Services		7,400		-	-		$ 7,400
Textbooks		6,000		47,230	-		$ 53,230
Equipment/Furniture/Vehicles		-		940	35,466		$ 36,406
Computers		-		-	-		$ -
Software		-		1,750	-		$ 1,750
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 31,748		$ 111,625	$ 35,466		$ 178,839
Grand Total	**39.60**	**$ 3,220,326**	**4.69**	**$ 1,097,346**	**$ 35,466**	**44.29**	**$ 4,353,138**

Eugene Field Elementary School

Location Number 261
Address: 700 Edith Blvd., SE
Albuquerque, NM 87102
Principal: Travis Tester
Phone: (505) 764-2014
Web Address: eugenefield.aps.edu
Enrollment: ***119***

Home of the Bullpups - "Challenging our students to be Learners and Leaders!"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	11.10	$ 747,838	1.00	$ 173,150	$ -	12.10	$ 920,988
Educational Assistant	4.50	119,953	0.50	46,051	-	5.00	$ 166,004
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	2.25	123,922	1.00	38,189	-	3.25	$ 162,111
Substitutes		-	-	8,400	-	-	$ 8,400
Benefits		508,719	-	103,530	-	-	$ 612,249
Personnel Total	24.85	$ 1,852,782	2.50	$ 369,320	$ -	27.35	$ 2,222,102
Non-Personnel							
Supplies & Materials		$ 6,576		$ 9,077	$ -		$ 15,653
Other		-		5,525	-		$ 5,525
Professional Development		-		51,915	-		$ 51,915
Purchased Services		-		3,400	-		$ 3,400
Textbooks		-		31,834	-		$ 31,834
Equipment/Furniture/Vehicles		2,560		975	6,550		$ 10,085
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 9,136		$ 102,726	$ 6,550		$ 118,412
Grand Total	**24.85**	**$ 1,861,918**	**2.50**	**$ 472,046**	**$ 6,550**	**27.35**	**$ 2,340,514**

Hawthorne Elementary School

Location Number 270
Address: 420 General Somervell St. NE
Albuquerque, NM 87123
Principal: Melissa Chavers
Phone: (505) 299-4424
Web Address: hawthorne.aps.edu
Enrollment: ***294***

Home of the Dragons

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	23.60	$ 1,644,593	2.23	$ 414,881	-	25.83	$ 2,059,474
Educational Assistant	8.00	215,046	0.50	50,880	-	8.50	$ 265,926
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	2.00	189,143	-	-	-	2.00	$ 189,143
Secretarial / Clerical / Technica	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.50	135,072	-	16,326	-	3.50	$ 151,398
Other	2.25	130,578	0.75	57,552	-	3.00	$ 188,130
Substitutes	-	2,000	-	-	-	-	$ 2,000
Benefits		926,135		219,912	-		$ 1,146,047
Personnel Total	42.35	$ 3,373,718	3.48	$ 759,551	-	45.83	$ 4,133,269
Non-Personnel							
Supplies & Materials		$ 18,639		$ 2,800	$ -		$ 21,439
Other		-		2,684	-		$ 2,684
Professional Development		5,781		-	-		$ 5,781
Purchased Services		-		-	-		$ -
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	11,696		$ 11,696
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 24,420		$ 5,484	$ 11,696		$ 41,600
Grand Total	**42.35**	**$ 3,398,138**	**3.48**	**$ 765,035**	**$ 11,696**	**45.83**	**$ 4,174,869**

Kirtland Elementary School

Location Number 279
Address: 3530 Gibson Blvd., SE
Albuquerque, NM 87123
Principal: Emily Key
Phone: (505) 255-3131
Web Address: kirtland.aps.edu
Enrollment: ***176***

Home of the Eagles - "Believe and Become Life Long Learners"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	16.50	$ 1,135,632	1.35	$ 340,800	$ -	17.85	$ 1,476,432
Educational Assistant	6.00	169,040	1.08	94,690	-	7.08	$ 263,730
Library	0.50	34,009	-	6,211	-	0.50	$ 40,220
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technica	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	17,607	-	3.00	$ 133,383
Other	1.98	104,032	0.70	31,004	-	2.68	$ 135,036
Substitutes	-	-	-	350	-	-	$ 350
Benefits		653,540		175,934	-		$ 829,474
Personnel Total	30.98	$ 2,380,585	3.13	$ 666,596	$ -	34.11	$ 3,047,181
Non-Personnel							
Supplies & Materials		$ 8,526		$ 475	$ -		$ 9,001
Other		-		737	-		$ 737
Professional Development		-		-	-		$ -
Purchased Services		509		4,504	-		$ 5,013
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	31,392		$ 31,392
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 9,035		$ 5,716	$ 31,392		$ 46,143
Grand Total	**30.98**	**$ 2,389,620**	**3.13**	**$ 672,312**	**$ 31,392**	**34.11**	**$ 3,093,324**

La Mesa Elementary School

Location Number 285
Address: 7500 Copper Avenue NE
Albuquerque, NM 87108
Principal: Aura Acabal
Phone: (505) 262-1581
Web Address: lamesa.aps.edu
Enrollment: ***435***

Home of the Wildcats

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	33.60	$ 2,267,577	2.70	$ 346,668	$ -	36.30	$ 2,614,245
Educational Assistant	16.20	434,331	3.50	160,195	-	19.70	$ 594,526
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	2.00	189,143	-	-	-	2.00	$ 189,143
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	4.00	154,368	-	-	-	4.00	$ 154,368
Other	4.00	204,987	0.50	51,132	-	4.50	$ 256,119
Substitutes	-	3,000	-	-	-	-	$ 3,000
Benefits		1,279,315		203,382	-		$ 1,482,697
Personnel Total	62.80	$ 4,663,872	6.70	$ 761,377	$ -	69.50	$ 5,425,249
Non-Personnel							
Supplies & Materials		$ 42,398		$ 38,488	$ -		$ 80,886
Other		-		2,786	-		$ 2,786
Professional Development		3,000		396	-		$ 3,396
Purchased Services		7,000		16,500	-		$ 23,500
Textbooks		5,000		28,500	-		$ 33,500
Equipment/Furniture/Vehicles		-		33,898	135,240		$ 169,138
Computers		-		-	-		$ -
Software		11,326		9,230	-		$ 20,556
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 68,724		$ 129,798	$ 135,240		$ 333,762
Grand Total	**62.80**	**$ 4,732,596**	**6.70**	**$ 891,175**	**$ 135,240**	**69.50**	**$ 5,759,011**

Lew Wallace Elementary School

Location Number 373
Address: 513 6th Street NW
Albuquerque, NM 87102
Principal: Renee Gallegos
Phone: (505) 848-9409
Web Address: lewwallace.aps.edu
Enrollment: ***151***

Home of the Bear Cubs

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	12.60	$ 844,617	1.23	$ 170,341	$ -	13.83	$ 1,014,958
Educational Assistant	2.50	70,440	1.65	51,475	-	4.15	$ 121,915
Library	0.50	34,009	-	5,405	-	0.50	$ 39,414
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technica	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	2.50	96,480	-	15,628	-	2.50	$ 112,108
Other	2.25	123,172	0.70	47,594	-	2.95	$ 170,766
Substitutes	-	5,000	-	3,000	-	-	$ 8,000
Benefits		506,036		108,191	-		$ 614,227
Personnel Total	23.35	$ 1,848,310	3.58	$ 401,634	$ -	26.93	$ 2,249,944
Non-Personnel							
Supplies & Materials		$ 11,829		$ 4,071	$ -		$ 15,900
Other		-		1,951	-		$ 1,951
Professional Development		-		1,000	-		$ 1,000
Purchased Services		2,000		1,000	-		$ 3,000
Textbooks		-		1,200	-		$ 1,200
Equipment/Furniture/Vehicles		-		-	6,246		$ 6,246
Computers		-		-	-		$ -
Software		2,500		-	-		$ 2,500
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 16,329		$ 9,222	$ 6,246		$ 31,797
Grand Total	**23.35**	**$ 1,864,639**	**3.58**	**$ 410,856**	**$ 6,246**	**26.93**	**$ 2,281,741**

Longfellow Elementary School

Location Number 291
Address: 400 Edith, NE Albuquerque, NM 87102
Principal: Richard Ulibarri
Phone: (505) 764-2024
Web Address: longfellow.aps.edu
Enrollment: ***181***

Home of the Prairie Dogs

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	15.95	$ 1,087,708	2.03	$ 262,860	$ -	17.98	$ 1,350,568
Educational Assistant	8.50	208,559	0.50	19,826	-	9.00	$ 228,385
Library	0.50	34,009	-	5,405	-	0.50	$ 39,414
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technica	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	2.50	96,480	-	15,717	-	2.50	$ 112,197
Other	2.00	101,961	0.50	39,332	-	2.50	$ 141,293
Substitutes	-	5,000	-	-	-	-	$ 5,000
Benefits		642,156		130,539	-		$ 772,695
Personnel Total	32.45	$ 2,344,429	3.03	$ 473,679	$ -	35.48	$ 2,818,108
Non-Personnel							
Supplies & Materials		$ 28,403		$ 3,354	$ -		$ 31,757
Other		-		1,058	-		$ 1,058
Professional Development		4,000		-	-		$ 4,000
Purchased Services		3,000		-	-		$ 3,000
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		806		-	11,429		$ 12,235
Computers		-		-	-		$ -
Software		2,486		-	-		$ 2,486
Maintenance & Construction		-		-			$ -
Non Personnel Total		$ 38,695		$ 4,412	$ 11,429		$ 54,536
Grand Total	**32.45**	**$ 2,383,124**	**3.03**	**$ 478,091**	**$ 11,429**	**35.48**	**$2,872,644**

Lowell Elementary School

Location Number **300**
Address: 1700 Sunshine Terrace, SE
Albuquerque, NM 87106
Principal: Kacy Cash
Phone: (505) 764-2011
Web Address: lowell.aps.edu
Enrollment: ***219***

Home of the Unicorns

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	23.13	$ 1,571,063	2.43	$ 331,796	$ -	25.56	$ 1,902,859
Educational Assistant	12.35	387,378	1.65	56,166	-	14.00	$ 443,544
Library	0.50	34,009	-	6,251	-	0.50	$ 40,260
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technica	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	19,360	-	3.00	$ 135,136
Other	2.25	120,113	1.50	72,665	-	3.75	$ 192,778
Substitutes	-	1,500	-	67,940	-	-	$ 69,440
Benefits		$ 907,733		178,075	-		$ 1,085,808
Personnel Total	44.23	$ 3,306,128	5.58	$ 732,253	$ -	49.81	$ 4,038,381
Non-Personnel							
Supplies & Materials		$ 20,105		$ 956	$ -		$ 21,061
Other		-		6,365	-		$ 6,365
Professional Development		-		-	-		$ -
Purchased Services		1,800		-	-		$ 1,800
Textbooks		-		500	-		$ 500
Equipment/Furniture/Vehicles		-		-	25,977		$ 25,977
Computers		-		-	-		$ -
Software		1,800		257	-		$ 2,057
Maintenance & Construction		-		-			$ -
Non Personnel Total		$ 23,705		$ 8,078	$ 25,977		$ 57,760
Grand Total	**44.23**	**$ 3,329,833**	**5.58**	**$ 740,331**	**$ 25,977**	**49.81**	**$ 4,096,141**

Manzano Mesa Elementary School

Location Number 260
Address: 801 Elizabeth St., NE
Albuquerque, NM 87123
Principal: Lesley Shannon Dickson
Phone: (505) 292-6707
Web Address: manzanomesa.aps.edu
Enrollment: ***517***

Home of the Meerkats - "Together We Can"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	37.60	$ 2,553,847	1.00	$ 158,976	$ -	38.60	$ 2,712,823
Educational Assistant	14.00	371,172	0.50	57,106	-	14.50	$ 428,278
Library	1.00	68,018	-	83	-	1.00	$ 68,101
Principal / Assistant Principal	1.50	147,283	-	-	-	1.50	$ 147,283
Secretarial / Clerical / Technica	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	4.00	154,568	-	-	-	4.00	$ 154,568
Other	2.75	152,849	0.75	52,961	-	3.50	$ 205,810
Substitutes	-	4,000	-	2,400	-	-	$ 6,400
Benefits		1,329,857		110,829	-		$ 1,440,686
Personnel Total	62.85	$ 4,844,727	2.25	$ 382,355	$ -	65.10	$ 5,227,082
Non-Personnel							
Supplies & Materials		$ 19,632		$ 10,035	$ -		$ 29,667
Other		-		6,382	-		$ 6,382
Professional Development		-		-	-		$ -
Purchased Services		2,500		-	-		$ 2,500
Textbooks		1,000		-	-		$ 1,000
Equipment/Furniture/Vehicles		4,143		678	96,067		$ 100,888
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 27,275		$ 17,095	$ 96,067		$ 140,437
Grand Total	**62.85**	**$ 4,872,002**	**2.25**	**$ 399,450**	**$ 96,067**	**65.10**	**$ 5,367,519**

Mark Twain Elementary School

Location Number 364
Address: 6316 Constitution Ave., NE
Albuquerque, NM 87110
Principal: Desiree Earnest
Phone: (505) 255-8337
Web Address: marktwain.aps.edu
Enrollment: ***274***

Home of the Frogs - "Mark Twain leaps into learning!"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	27.85	$ 1,917,239	1.25	$ 160,874	$ -	29.10	$ 2,078,113
Educational Assistant	22.00	632,518	0.50	72,107	-	22.50	$ 704,625
Library	0.50	34,009	-	-	-	0.50	$ 34,009
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technica	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	4.00	154,368	-	-	-	4.00	$ 154,368
Other	2.50	142,764	1.25	64,149	-	3.75	$ 206,913
Substitutes	-	4,000	-	-	-	-	$ 4,000
Benefits		1,155,044		132,653			$ 1,287,697
Personnel Total	59.85	$ 4,208,498	3.00	$ 429,783	$ -	62.85	$ 4,638,281
Non-Personnel							
Supplies & Materials		$ 11,796		$ 23,259	$ -		$ 35,055
Other		-		1,112	-		$ 1,112
Professional Development		-		9,080	-		$ 9,080
Purchased Services		1,060		-	-		$ 1,060
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	35,031		$ 35,031
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 12,856		$ 33,451	$ 35,031		$ 81,338
Grand Total	**59.85**	**$ 4,221,354**	**3.00**	**$ 463,234**	**$ 35,031**	**62.85**	**$ 4,719,619**

McCollum Elementary School

Location Number 307
Address: 10900 San Jacinto, NE
Albuquerque, NM 87112
Principal: Gabrielle Miller
Phone: (505) 298-5009
Web Address: mccollum.aps.edu
Enrollment: ***265***

Home of the Mustangs

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	32.60	$ 2,153,366	1.00	$ 190,992	$ -	33.60	$ 2,344,358
Educational Assistant	32.00	852,517	1.50	99,532	-	33.50	$ 952,049
Library	0.50	34,009	-	-	-	0.50	$ 34,009
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,833	-	-	-	2.00	$ 63,833
Custodian	4.00	154,368	-	-	-	4.00	$ 154,368
Other	2.25	120,868	0.75	56,568	-	3.00	$ 177,436
Substitutes	-	-	-	4,000	-	-	$ 4,000
Benefits	-	1,319,903	-	162,880	-	-	$ 1,482,783
Personnel Total	74.35	$ 4,804,287	3.25	$ 513,972	$ -	77.60	$ 5,318,259
Non-Personnel							
Supplies & Materials		$ 18,530		$ 2,644	$ -		$ 21,174
Other		-		1,680	-		$ 1,680
Professional Development		-		19,800	-		$ 19,800
Purchased Services		2,000		-	-		$ 2,000
Textbooks		1,000		-	-		$ 1,000
Equipment/Furniture/Vehicles		3,394		-	16,684		$ 20,078
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 24,924		$ 24,124	$ 16,684		$ 65,732
Grand Total	**74.35**	**$ 4,829,211**	**3.25**	**$ 538,096**	**$ 16,684**	**77.60**	**$ 5,383,991**

Monte Vista Elementary School

Location Number **312**
Address: 3211 Monte Vista Blvd., NE
Albuquerque, NM 87106
Principal: Rachel Weihe
Phone: (505) 268-3520
Web Address: montevista.aps.edu
Enrollment: ***387***

Home of the Penguins - "Children First"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	27.60	$ 1,887,065	-	$ -	$ -	27.60	$ 1,887,065
Educational Assistant	6.50	173,591	0.50	14,367	-	7.00	$ 187,958
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	2.50	119,529	0.50	38,528	-	3.00	$ 158,057
Substitutes	-	5,000	-	-	-	-	$ 5,000
Benefits	-	959,233	-	34,282	-	-	$ 993,515
Personnel Total	43.60	$ 3,496,768	1.00	$ 87,177	$ -	44.60	$ 3,583,945
Non-Personnel							
Supplies & Materials		$ 15,370		$ 1,706	$ -		$ 17,076
Other		-		-	-		$ -
Professional Development		-		-	-		$ -
Purchased Services		2,000		-	-		$ 2,000
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	39,391		$ 39,391
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 17,370		$ 1,706	$ 39,391		$ 58,467
Grand Total	**43.60**	**$ 3,514,138**	**1.00**	**$ 88,883**	**$ 39,391**	**44.60**	**$ 3,642,412**

Montezuma Elementary School

Location Number 315
Address: 3100 Indian School, NE
Albuquerque, NM 87106
Principal: Amanda St. John
Phone: (505) 260-2040
Web Address: montezuma.aps.edu
Enrollment: ***344***

Home of the Cougars

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	31.10	$ 2,162,079	1.50	$ 137,014	$ -	32.60	$ 2,299,093
Educational Assistant	20.50	544,699	0.50	13,966	-	21.00	$ 558,665
Library	0.50	34,009	0.50	39,431	-	1.00	$ 73,440
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technica	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	4.50	173,664	-	-	-	4.50	$ 173,664
Other	2.50	119,953	1.50	69,158	-	4.00	$ 189,111
Substitutes	-	5,033	-	48,302	-	-	$ 53,335
Benefits	-	1,211,880	-	129,377	-	-	$ 1,341,257
Personnel Total	62.10	$ 4,419,873	4.00	$ 437,248	$ -	66.10	$ 4,857,121
Non-Personnel							
Supplies & Materials		$ 31,097		$ 6,550	$ -		$ 37,647
Other		-		10,002	-		$ 10,002
Professional Development		4,000		2,200	-		$ 6,200
Purchased Services		5,500		10,000	-		$ 15,500
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		5,235		-	51,576		$ 56,811
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 45,832		$ 28,752	$ 51,576		$ 126,160
Grand Total	**62.10**	**$ 4,465,705**	**4.00**	**$ 466,000**	**$ 51,576**	**66.10**	**$ 4,983,281**

Reginald Chavez Elementary School

Location Number 330
Address: 2700 Mountain Rd., NW
Albuquerque, NM 87104
Principal: Lynda Torres
Phone: (505) 764-2008
Web Address: reginaldchavez.aps.edu
Enrollment: ***178***

Home of the Tigers

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	15.37	$ 1,051,851	2.56	$ 390,093	$ -	17.93	$ 1,441,944
Educational Assistant	3.00	80,132	0.50	50,677	-	3.50	$ 130,809
Library	0.50	34,009	-	6,251	-	0.50	$ 40,260
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technica	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.50	135,072	-	22,522	-	3.50	$ 157,594
Other	2.25	103,176	1.62	61,595	-	3.87	$ 164,771
Substitutes	-	3,000	-	-	-	-	$ 3,000
Benefits	-	595,409	-	222,934	-	-	$ 818,343
Personnel Total	27.62	$ 2,171,205	4.68	$ 754,072	$ -	32.30	$ 2,925,277
Non-Personnel							
Supplies & Materials		$ 15,262		$ 278	$ -		$ 15,540
Other		-		1,158	-		$ 1,158
Professional Development		-		-	-		$ -
Purchased Services		-		-	-		$ -
Textbooks		-		1,075	-		$ 1,075
Equipment/Furniture/Vehicles		-		-	11,057		$ 11,057
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 15,262		$ 2,511	$ 11,057		$ 28,830
Grand Total	**27.62**	**$ 2,186,467**	**4.68**	**$ 756,583**	**$ 11,057**	**32.30**	**$ 2,954,107**

San Antonito Elementary School

Location Number 345
Address: 12555 North Hwy. 14
Sandia Park, NM 87047
Principal: Patricia Gallegos
Phone: (505) 281-3931
Web Address: sanantonito.aps.edu
Enrollment: ***332***

Home of the Roadrunners

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	25.60	$ 1,765,949	-	$ -	$ -	25.60	$ 1,765,949
Educational Assistant	7.00	187,884	0.50	13,663	-	7.50	$ 201,547
Library	0.80	54,414	-	-	-	0.80	$ 54,414
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technica	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	2.50	96,480	-	-	-	2.50	$ 96,480
Other	2.00	102,974	0.50	33,829	-	2.50	$ 136,803
Substitutes	-	12,200	-	-	-	-	$ 12,200
Benefits	-	899,991	-	39,043	-	-	$ 939,034
Personnel Total	40.90	$ 3,288,448	1.00	$ 86,535	$ -	41.90	$ 3,374,983
Non-Personnel							
Supplies & Materials		$ 16,974		$ 125	$ -		$ 17,099
Other		-		-	-		$ -
Professional Development		-		-	-		$ -
Purchased Services		2,000		-	-		$ 2,000
Textbooks		1,000		-	-		$ 1,000
Equipment/Furniture/Vehicles		-		-	8,412		$ 8,412
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	$ -		$ -
Non Personnel Total		$ 19,974		$ 125	$ 8,412		$ 28,511
Grand Total	**40.90**	**$ 3,308,422**	**1.00**	**$ 86,660**	**$ 8,412**	**41.90**	**$3,403,494**

Sandia Base Elementary School

Location Number 348
Address: 21001 Wyoming SE - KAFB East
Albuquerque, NM 87116
Principal: Mary Salazar
Phone: (505) 268-4356
Web Address: sandiabase.aps.edu
Enrollment: ***301***

Home of the Mighty Mustangs

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	22.50	$ 1,505,828	-	$ -	$ -	22.50	$ 1,505,828
Educational Assistant	6.50	172,291	0.50	28,170	-	7.00	$ 200,461
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technica	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	2.25	124,336	0.50	31,362	-	2.75	$ 155,698
Substitutes	-	-	-	-	-	-	$ -
Benefits		816,084		30,864	-		$ 846,948
Personnel Total	38.25	$ 2,970,889	1.00	$ 90,396	$ -	39.25	$ 3,061,285
Non-Personnel							
Supplies & Materials		$ 13,929		$ 1,000	$ -		$ 14,929
Other		-		1,500	-		$ 1,500
Professional Development		-		-	-		$ -
Purchased Services		7,500		-	-		$ 7,500
Textbooks		1,000		-	-		$ 1,000
Equipment/Furniture/Vehicles		-		-	74,067		$ 74,067
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 22,429		$ 2,500	$ 74,067		$ 98,996
Grand Total	**38.25**	**$ 2,993,318**	**1.00**	**$ 92,896**	**$ 74,067**	**39.25**	**$ 3,160,281**

Tomasita Elementary School

Location Number 363
Address: 701 Tomasita Street, NE
Albuquerque, NM 87123
Principal: Valerie Webb-Jaramillo
Phone: (505) 291-6844
Web Address: tomasita.aps.edu
Enrollment: ***217***

Home of the Tigers - "Be the best you can be!"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	16.11	$ 1,112,020	1.99	$ 160,918	-	18.10	$ 1,272,938
Educational Assistant	3.00	79,670	-	36,343	-	3.00	$ 116,013
Library	1.00	27,053	-	-	-	1.00	$ 27,053
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	2.25	123,458	0.50	19,186	-	2.75	$ 142,644
Substitutes	-	-	-	3,800	-	-	$ 3,800
Benefits		615,869		77,839			$ 693,708
Personnel Total	28.36	$ 2,242,402	2.49	$ 298,086	-	30.85	$ 2,540,488
Non-Personnel							
Supplies & Materials		$ 8,719		$ 49,829	-		$ 58,548
Other		-		1,406	-		$ 1,406
Professional Development		-		1,750	-		$ 1,750
Purchased Services		3,000		15,075	-		$ 18,075
Textbooks		1,000		-	-		$ 1,000
Equipment/Furniture/Vehicles		1,200		25,000	64,119		$ 90,319
Computers		-		-	-		$ -
Software		-		24,000	-		$ 24,000
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 13,919		$ 117,060	$ 64,119		$ 195,098
Grand Total	**28.36**	**$ 2,256,321**	**2.49**	**$ 415,146**	**$ 64,119**	**30.85**	**$ 2,735,586**

Wherry Elementary School

Location Number 376
Address: Bldg. 25000- KAFB East
Albuquerque, NM 87116
Principal: Cicely Ryanl
Phone: (505) 268-2434
Web Address: wherry.aps.edu
Enrollment: ***228***

Home of the Rockets

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	20.10	$ 1,351,459	2.00	$ 225,187	$ -	22.10	$ 1,576,646
Educational Assistant	6.50	172,004	1.50	71,131	-	8.00	$ 243,135
Library	1.00	47,536	-	-	-	1.00	$ 47,536
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.50	135,072	-	-	-	3.50	$ 135,072
Other	2.25	126,943	0.50	30,932	-	2.75	$ 157,875
Substitutes	-	18,800	-	-	-	-	$ 18,800
Benefits		753,253		123,357	-		$ 876,610
Personnel Total	36.35	$ 2,773,623	4.00	$ 450,607	$ -	40.35	$ 3,224,230
Non-Personnel							
Supplies & Materials		$ 27,663		$ 15,677	$ -		$ 43,340
Other		-		2,975	-		$ 2,975
Professional Development		-		9,000	-		$ 9,000
Purchased Services		2,000		-	-		$ 2,000
Textbooks		-		6,047	-		$ 6,047
Equipment/Furniture/Vehicles		-		86,181	14,157		$ 100,338
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 29,663		$ 119,880	$ 14,157		$ 163,700
Grand Total	**36.35**	**$ 2,803,286**	**4.00**	**$ 570,487**	**$ 14,157**	**40.35**	**$ 3,387,930**

Whittier Elementary School

Location Number 379
Address: 1110 Quincy Street, SE
Albuquerque, NM 87108
Principal: Robert Sims Jr.
Phone: (505) 255-2008
Web Address: whittier.aps.edu
Enrollment: ***260***

Home of the Lions - "Excellence, Loyalty, Pride"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	22.10	$ 1,548,278	1.85	$ 419,288	-	23.95	$ 1,967,566
Educational Assistant	11.50	310,462	2.80	149,613	-	14.30	$ 460,075
Library	0.50	34,009	-	4,508	-	0.50	$ 38,517
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.50	135,072	-	18,336	-	3.50	$ 153,408
Other	2.75	160,429	1.37	81,193	-	4.12	$ 241,622
Substitutes	-	15,000	-	4,413	-	-	$ 19,413
Benefits		884,886		257,822	-		$ 1,142,708
Personnel Total	43.35	$ 3,256,692	6.02	$ 935,173	-	49.37	$ 4,191,865
Non-Personnel							
Supplies & Materials		$ 35,667		$ 26,481	-		$ 62,148
Other		-		3,060	-		$ 3,060
Professional Development		12,000		12,000	-		$ 24,000
Purchased Services		2,500		-	-		$ 2,500
Textbooks		-		1,400	-		$ 1,400
Equipment/Furniture/Vehicles		-		-	23,177		$ 23,177
Computers		-		-	-		$ -
Software		3,000		18,500	-		$ 21,500
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 53,167		$ 61,441	$ 23,177		$ 137,785
Grand Total	**43.35**	**$ 3,309,859**	**6.02**	**$ 996,614**	**$ 23,177**	**49.37**	**$ 4,329,650**

Zia Elementary School

Location Number **385**
Address: 440 Jefferson St., NE
Albuquerque, NM 87108
Principal: Erika Montano
Phone: (505) 255-7451
Web Address: zia.aps.edu
Enrollment: ***229***

Home of the Eagles - "Soaring on the wings of excellence."

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	18.10	$ 1,235,726	0.75	$ 64,926	$ -	18.85	$ 1,300,652
Educational Assistant	9.00	243,783	0.50	14,085	-	9.50	$ 257,868
Library	0.50	34,009	-	-	-	0.50	$ 34,009
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.50	135,072	-	-	-	3.50	$ 135,072
Other	3.31	162,762	0.50	16,914	-	3.81	$ 179,676
Substitutes	-	12,000	-	62,421	-	-	$ 74,421
Benefits		742,224		44,276	-		$ 786,500
Personnel Total	37.41	$ 2,734,132	1.75	$ 202,622	$ -	39.16	$ 2,936,754
Non-Personnel							
Supplies & Materials		$ 14,427		$ 3,001	$ -		$ 17,428
Other		-		944	-		$ 944
Professional Development		24,559		60,000	-		$ 84,559
Purchased Services		-		-	-		$ -
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	54,772		$ 54,772
Computers		-		-	-		$ -
Software		4,029		-	-		$ 4,029
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 43,015		$ 63,945	$ 54,772		$ 161,732
Grand Total	**37.41**	**$ 2,777,147**	**1.75**	**$ 266,567**	**$ 54,772**	**39.16**	**$ 3,098,486**

Middle Schools

Hayes Middle School

Location Number 416
Address: 1100 Texas St., NE
Albuquerque, NM 87110
Principal: Katrina Sisneros
Phone: (505) 265-7741
Web Address: hayes.aps.edu
Enrollment: ***364***
Home of the Huskies - "Together Everyone Achieves More (T.E.A.M.)"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	32.90	$ 2,161,638	3.00	$ 241,448	$ -	35.90	$ 2,403,086
Educational Assistant	18.00	484,626	1.00	27,000	-	19.00	$ 511,626
Library	0.80	54,414	0.20	15,771	-	1.00	$ 70,185
Principal / Assistant Principal	2.00	206,894	-	-	-	2.00	$ 206,894
Secretarial / Clerical / Technical	3.00	90,186	-	-	-	3.00	$ 90,186
Custodian	4.00	154,368	-	-	-	4.00	$ 154,368
Other	3.50	196,539	0.75	60,479	-	4.25	$ 257,018
Substitutes	-	-	-	3,000	-	-	$ 3,000
Benefits		1,249,594		141,029	-		$ 1,390,623
Personnel Total	64.20	$ 4,598,259	4.95	$ 488,727	$ -	69.15	$ 5,086,986
Non-Personnel							
Supplies & Materials		$ 18,150		$ 17,941	$ -		$ 36,091
Other		-		2,991	-		$ 2,991
Professional Development		-		38,000	-		$ 38,000
Purchased Services		3,000		7,700	-		$ 10,700
Textbooks		600		-	-		$ 600
Equipment/Furniture/Vehicles		7,381		10,263	42,680		$ 60,324
Computers		-		-	-		$ -
Software		-		6,000	-		$ 6,000
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 29,131		$ 82,895	$ 42,680		$ 154,706
Grand Total	**64.20**	**$ 4,627,390**	**4.95**	**$ 571,622**	**$ 42,680**	**69.15**	**$ 5,241,692**

Jackson Middle School

Location Number 420
Address: 10600 Indian School Rd., NE
Albuquerque, NM 87112
Principal: Tracy Straub
Phone: (505) 299-7377
Web Address: jackson.aps.edu
Enrollment: ***365***

Home of the Jaguars

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	25.30	$ 1,765,955	1.30	$ 94,121	$ -	26.60	$ 1,860,076
Educational Assistant	3.00	78,400	-	-	-	3.00	$ 78,400
Library	0.50	34,009	-	-	-	0.50	$ 34,009
Principal / Assistant Principal	2.00	206,894	-	-	-	2.00	$ 206,894
Secretarial / Clerical / Technical	2.00	64,133	-	-	-	2.00	$ 64,133
Custodian	4.50	173,664	-	-	-	4.50	$ 173,664
Other	2.50	166,041	0.50	39,474	-	3.00	$ 205,515
Substitutes	-	1,000	-	-	-	-	$ 1,000
Benefits		932,432		50,367	-		$ 982,799
Personnel Total	39.80	$ 3,422,528	1.80	$ 183,962	$ -	41.60	$ 3,606,490
Non-Personnel							
Supplies & Materials		$ 18,949		$ 1,375	$ -		$ 20,324
Other		-		1,781	-		$ 1,781
Professional Development		-		-	-		$ -
Purchased Services		4,000		-	-		$ 4,000
Textbooks		150		-	-		$ 150
Equipment/Furniture/Vehicles		2,000		-	110,718		$ 112,718
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 25,099		$ 3,156	$ 110,718		$ 138,973
Grand Total	**39.80**	**$ 3,447,627**	**1.80**	**$ 187,118**	**$ 110,718**	**41.60**	**$ 3,745,463**

Jefferson Middle School

Location Number 425
Address: 712 Girard Blvd., NE
Albuquerque, NM 87106
Principal: Trini Gallegos
Phone: (505) 255-8691
Web Address: jefferson.aps.edu
Enrollment: **607**

Home of the Jets

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	44.80	$ 3,029,038	0.70	$ 115,926	$ -	45.50	$ 3,144,964
Educational Assistant	8.30	218,759	-	-	-	8.30	$ 218,759
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	2.00	206,893	-	-	-	2.00	$ 206,893
Secretarial / Clerical / Technica	2.00	64,633	-	-	-	2.00	$ 64,633
Custodian	5.50	212,256	-	-	-	5.50	$ 212,256
Other	4.00	254,431	1.30	73,917	-	5.30	$ 328,348
Substitutes	-	6,000	-	-	-	-	$ 6,000
Benefits		1,517,699		77,936	-		$ 1,595,635
Personnel Total	67.60	$ 5,577,727	2.00	$ 267,779	$ -	69.60	$ 5,845,506
Non-Personnel							
Supplies & Materials		$ 19,025		$ 506	$ -		$ 19,531
Other		-		4,170	-		$ 4,170
Professional Development		5,000		35,438	-		$ 40,438
Purchased Services		9,500		-	-		$ 9,500
Textbooks		630		-	-		$ 630
Equipment/Furniture/Vehicles		-		-	44,150		$ 44,150
Computers		-		-	-		$ -
Software		3,113		6,500	-		$ 9,613
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 37,268		$ 46,614	$ 44,150		$ 128,032
Grand Total	**67.60**	**$ 5,614,995**	**2.00**	**$ 314,393**	**$ 44,150**	**69.60**	**$ 5,973,538**

Kennedy Middle School

Location Number 427
Address: 721 Tomasita, NE
Albuquerque, NM 87123
Principal: Seth Shapiro
Phone: (505) 298-6701
Web Address: kennedy.aps.edu
Enrollment: ***314***

Home of the Cougars

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	25.74	$ 1,726,714	1.71	$ 257,443	$ -	27.45	$ 1,984,157
Educational Assistant	6.00	159,045	-	4,754	-	6.00	$ 163,799
Library	0.50	34,009	-	500	-	0.50	$ 34,509
Principal / Assistant Principal	2.00	206,894	-	-	-	2.00	$ 206,894
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	4.50	173,664	-	-	-	4.50	$ 173,664
Other	2.50	137,541	0.50	37,915	-	3.00	$ 175,456
Substitutes	-	-	-	21,175	-	-	$ 21,175
Benefits		933,283		97,886	-		$ 1,031,169
Personnel Total	43.24	$ 3,434,283	2.21	$ 419,673	$ -	45.45	$ 3,853,956
Non-Personnel							
Supplies & Materials		$ 18,229		$ 3,476	$ -		$ 21,705
Other		-		3,002	-		$ 3,002
Professional Development		6,000		6,900	-		$ 12,900
Purchased Services		5,000		1,877	-		$ 6,877
Textbooks		1,000		-	-		$ 1,000
Equipment/Furniture/Vehicles		-		8,445	22,589		$ 31,034
Computers		-		-	-		$ -
Software		-		9,000	-		$ 9,000
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 30,229		$ 32,700	$ 22,589		$ 85,518
Grand Total	**43.24**	**$ 3,464,512**	**2.21**	**$ 452,373**	**$ 22,589**	**45.45**	**$ 3,939,474**

Roosevelt Middle School

Location Number 452
Address: 11799 State Highway 14S
Tijeras, NM 87059
Principal: David Roberts
Phone: (505) 281-3316
Web Address: roosevelt.aps.edu
Enrollment: ***371***

Home of the Rams - "Together We Make A Difference"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	26.40	$ 1,833,868	-	$ -	$ -	26.40	$ 1,833,868
Educational Assistant	6.00	167,133	-	-	-	6.00	$ 167,133
Library	0.50	34,009	-	-	-	0.50	$ 34,009
Principal / Assistant Principal	2.00	206,894	-	-	-	2.00	$ 206,894
Secretarial / Clerical / Technica	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	4.00	154,368	-	-	-	4.00	$ 154,368
Other	2.50	163,186	0.50	33,826	-	3.00	$ 197,012
Substitutes	-	2,000	-	-	-	-	$ 2,000
Benefits		977,227		13,125	-		$ 990,352
Personnel Total	43.40	$ 3,601,818	0.50	$ 46,951	$ -	43.90	$ 3,648,769
Non-Personnel							
Supplies & Materials		$ 10,031		$ 175	$ -		$ 10,206
Other		-		-	-		$ -
Professional Development		4,000		-	-		$ 4,000
Purchased Services		5,000		-	-		$ 5,000
Textbooks		100		-	-		$ 100
Equipment/Furniture/Vehicles		2,924		-	20,297		$ 23,221
Computers		-		-	-		$ -
Software		4,962		-	-		$ 4,962
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 27,017		$ 175	$ 20,297		$ 47,489
Grand Total	**43.40**	**$ 3,628,835**	**0.50**	**$ 47,126**	**$ 20,297**	**43.90**	**$ 3,696,258**

Van Buren Middle School

Location Number 460
Address: 700 Louisiana Blvd. SE
Albuquerque, NM 87108
Principal: Moises Padilla
Phone: (505) 268-3833
Web Address: vanburen.aps.edu
Enrollment: ***340***

Home of the Falcons

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	24.95	$ 1,692,407	1.85	$ 242,343	$ -	26.80	$ 1,934,750
Educational Assistant	4.00	105,903	-	-	-	4.00	$ 105,903
Library	0.50	34,009	-	-	-	0.50	$ 34,009
Principal / Assistant Principal	3.00	297,183	-	-	-	3.00	$ 297,183
Secretarial / Clerical / Technica	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	5.00	192,960	-	-	-	5.00	$ 192,960
Other	2.50	151,963	1.50	64,702	-	4.00	$ 216,665
Substitutes	-	-	-	900	-	-	$ 900
Benefits		950,069		107,189	-		$ 1,057,258
Personnel Total	41.95	$ 3,487,627	3.35	$ 415,134	$ -	45.30	$ 3,902,761
Non-Personnel							
Supplies & Materials		$ 12,653		$ -	$ -		$ 12,653
Other		-		1,895	-		$ 1,895
Professional Development		7,000		14,139	-		$ 21,139
Purchased Services		5,400		48,321	-		$ 53,721
Textbooks		1,011		1,200	-		$ 2,211
Equipment/Furniture/Vehicles		1,000		-	31,531		$ 32,531
Computers		-		-	-		$ -
Software		10,384		-	-		$ 10,384
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 37,448		$ 65,555	$ 31,531		$ 134,534
Grand Total	**41.95**	**$ 3,525,075**	**3.35**	**$ 480,689**	**$ 31,531**	**45.30**	**$ 4,037,295**

Washington Middle School

Location Number 465
Address: 1101 Park Ave SW
Albuquerque, NM 87102
Principal: Modesta Herrera-Hernandez
Phone: (505) 764-2000
Web Address: washington.aps.edu
Enrollment: ***274***

Home of the Washington Raiders

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	20.40	$ 1,265,640	2.00	$ 140,947	$ -	22.40	$ 1,406,587
Educational Assistant	3.00	77,588	-	-	-	3.00	$ 77,588
Library	0.50	34,009	-	-	-	0.50	$ 34,009
Principal / Assistant Principal	2.00	206,894	-	-	-	2.00	$ 206,894
Secretarial / Clerical / Technica	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	4.00	154,368	-	-	-	4.00	$ 154,368
Other	3.10	178,779	1.15	95,880	-	4.25	$ 274,659
Substitutes	-	1,000	-	-	-	-	$ 1,000
Benefits		742,697		100,109	-		$ 842,806
Personnel Total	35.00	$ 2,724,108	3.15	$ 336,936	$ -	38.15	$ 3,061,044
Non-Personnel							
Supplies & Materials		$ 14,716		$ 11,247	$ -		$ 25,963
Other		-		2,487	-		$ 2,487
Professional Development		13,200		-	-		$ 13,200
Purchased Services		1,700		-	-		$ 1,700
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	66,297		$ 66,297
Computers		-		-	-		$ -
Software		-		2,900	-		$ 2,900
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 29,616		$ 16,634	$ 66,297		$ 112,547
Grand Total	**35.00**	**$ 2,753,724**	**3.15**	**$ 353,570**	**$ 66,297**	**38.15**	**$ 3,173,591**

Wilson Middle School

Location Number 470
Address: 1138 Cardenas Drive, SE
Albuquerque, NM 87108
Principal: Matthew Burrows
Phone: (505) 268-3961
Web Address: wilson.aps.edu
Enrollment: ***365***

Home of the Wildcats

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	32.90	$ 2,126,180	1.40	$ 122,529	$ -	34.30	$ 2,248,709
Educational Assistant	17.00	452,864	-	2,120	-	17.00	$ 454,984
Library	0.50	34,009	0.50	40,382	-	1.00	$ 74,391
Principal / Assistant Principal	2.00	206,894	-	-	-	2.00	$ 206,894
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	4.00	154,368	-	-	-	4.00	$ 154,368
Other	2.50	163,560	1.00	62,226	-	3.50	$ 225,786
Substitutes	-	-	-	-	-	-	$ -
Benefits		1,194,150		88,675			$ 1,282,825
Personnel Total	60.90	$ 4,395,158	2.90	$ 315,932	$ -	63.80	$ 4,711,090
Non-Personnel							
Supplies & Materials		$ 21,600		$ 10,707	$ -		$ 32,307
Other		-		4,579	-		$ 4,579
Professional Development		9,678		7,800	-		$ 17,478
Purchased Services		-		-	-		$ -
Textbooks		140		-	-		$ 140
Equipment/Furniture/Vehicles		2,000		3,110	17,602		$ 22,712
Computers		-		-	-		$ -
Software		4,958		-	-		$ 4,958
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 38,376		$ 26,196	$ 17,602		$ 82,174
Grand Total	**60.90**	**$ 4,433,534**	**2.90**	**$ 342,128**	**$ 17,602**	**63.80**	**$ 4,793,264**

High Schools

Albuquerque High School

Location Number 590
Address: 800 Odelia Rd., NE
Albuquerque, NM 87102
Principal: Cesar Hernandez
Phone: (505) 843-6400
Web Address: albuquerquehigh.aps.edu
Enrollment: ***1,652***

Home of the Bulldogs

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	103.50	$ 7,181,885	3.60	$ 260,493	$ -	107.10	$ 7,442,378
Educational Assistant	16.00	427,496	-	1,000	-	16.00	$ 428,496
Library	2.00	95,071	-	-	-	2.00	$ 95,071
Principal / Assistant Principal	4.00	443,442	-	-	-	4.00	$ 443,442
Secretarial / Clerical / Technica	10.00	303,614	-	-	-	10.00	$ 303,614
Custodian	10.00	385,920	-	-	-	10.00	$ 385,920
Other	10.53	1,011,741	1.50	76,729	-	12.03	$ 1,088,470
Substitutes		-	-	1,400			$ 1,400
Benefits		3,672,952		133,305			$ 3,806,257
Personnel Total	156.03	$ 13,522,121	5.10	$ 472,927	$ -	161.13	$ 13,995,048
Non-Personnel							
Supplies & Materials		$ 93,553		$ 14,190	$ -		$ 107,743
Other		-		6,500	-		$ 6,500
Professional Development		52,000		8,136	-		$ 60,136
Purchased Services		40,000		10,400	75,982		$ 126,382
Textbooks		19,000		3,000	-		$ 22,000
Equipment/Furniture/Vehicles		27,000		-	41,239		$ 68,239
Computers		-		3,000	-		$ 3,000
Software		2,000		300	-		$ 2,300
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 233,553		$ 45,526	$ 117,221		$ 396,300
Grand Total	**156.03**	**$ 13,755,674**	**5.10**	**$ 518,453**	**$ 117,221**	**161.13**	**$ 14,391,348**

Highland High School

Location Number 520
Address: 4700 Coal Avenue SE
Albuquerque, NM 87108
Principal: Alfonso Otero
Phone: (505) 265-3711
Web Address: highland.aps.edu
Enrollment: ***1,160***

Home of the Hornets - "Motivate, Educate, Graduate!"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	82.30	$ 5,637,764	4.30	$ 323,025	$ -	86.60	$ 5,960,789
Educational Assistant	22.00	595,542	-	-	-	22.00	$ 595,542
Library	2.00	95,071	-	15,929	-	2.00	$ 111,000
Principal / Assistant Principal	3.00	343,344	-	-	-	3.00	$ 343,344
Secretarial / Clerical / Technical	5.00	160,345	-	-	-	5.00	$ 160,345
Custodian	12.00	463,104	-	-	-	12.00	$ 463,104
Other	9.90	983,366	2.50	150,447	-	12.40	$ 1,133,813
Substitutes	-	5,000	-	10,000	-	-	$ 15,000
Benefits	-	3,077,680		171,217	-		$ 3,248,897
Personnel Total	136.20	$ 11,361,216	6.80	$ 670,618	$ -	143.00	$ 12,031,834
Non-Personnel							
Supplies & Materials		$ 57,750		$ 1,430	$ -		$ 59,180
Other		-		7,825	-		$ 7,825
Professional Development		16,000		86,500	-		$ 102,500
Purchased Services		52,500		6,078	-		$ 58,578
Textbooks		11,441		-	-		$ 11,441
Equipment/Furniture/Vehicles		11,500		-	57,818		$ 69,318
Computers		-		-	-		$ -
Software		17,200		-	-		$ 17,200
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 166,391		$ 101,833	$ 57,818		$ 326,042
Grand Total	**136.20**	**$ 11,527,607**	**6.80**	**$ 772,451**	**$ 57,818**	**143.00**	**$ 12,357,876**

Manzano High School

Location Number 530
Address: 12200 Lomas Blvd. NE
Albuquerque, NM 87112
Principal: Rachel Vigil
Phone: (505) 292-0090
Web Address: manzano.aps.edu
Enrollment: ***1,196***

Home of the Monarchs

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	85.65	$ 5,868,126	2.00	$ 236,058	$ -	87.65	$ 6,104,184
Educational Assistant	32.00	851,017	-	28,170	-	32.00	$ 879,187
Library	2.00	95,071	-	-	-	2.00	$ 95,071
Principal / Assistant Principal	4.00	443,442	-	-	-	4.00	$ 443,442
Secretarial / Clerical / Technical	7.00	218,453	-	-	-	7.00	$ 218,453
Custodian	10.00	385,920	-	-	-	10.00	$ 385,920
Other	12.04	1,137,628	2.50	207,085	-	14.54	$ 1,344,713
Substitutes	-	6,000	-	350	-	-	$ 6,350
Benefits		3,346,623		176,422			$ 3,523,045
Personnel Total	152.69	$ 12,352,280	4.50	$ 648,085	$ -	157.19	$ 13,000,365
Non-Personnel							
Supplies & Materials		$ 49,126		$ 22,066	$ -		$ 71,192
Other		-		10,765	-		$ 10,765
Professional Development		15,200		17,306	-		$ 32,506
Purchased Services		15,500		10,395	-		$ 25,895
Textbooks		8,381		-	-		$ 8,381
Equipment/Furniture/Vehicles		2,858		-	70,268		$ 73,126
Computers		2,000		-	-		$ 2,000
Software		12,000		2,274	-		$ 14,274
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 105,065		$ 62,806	$ 70,268		$ 238,139
Grand Total	**152.69**	**$ 12,457,345**	**4.50**	**$ 710,891**	**$ 70,268**	**157.19**	**$ 13,238,504**

Schools of Choice

Transition Services

Location Number 192
Address: 1100 Cardenas Dr. SE
Albuquerque, NM 87108
Principal: Tillie Tierney
Phone: (505) 872-6800
Web Address: transitionservices.aps.edu
Enrollment: **114**

Helping students learn to help themselves

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	9.10	$ 622,390	-	$ -	$ -	9.10	$ 622,390
Educational Assistant	-	-	-	-	-	-	$ -
Library	-	-	-	-	-	-	$ -
Principal / Assistant Principal	-	-	-	-	-	-	$ -
Secretarial / Clerical / Technical	-	-	-	-	-	-	$ -
Custodian	-	-	-	-	-	-	$ -
Other	0.25	19,157	0.50	19,732	-	0.75	$ 38,889
Substitutes	-	-	-	-	-	-	$ -
Benefits		244,315		7,964			$ 252,279
Personnel Total	9.35	$ 885,862	0.50	$ 27,696	$ -	9.85	$ 913,558
Non-Personnel							
Supplies & Materials		$ 102,542		$ 25	$ -		$ 102,567
Other		-		-	-		$ -
Professional Development		45,000		-	-		$ 45,000
Purchased Services		-		-	-		$ -
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	12,233		$ 12,233
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 147,542		$ 25	$ 12,233		$ 159,800
Grand Total	**9.35**	**$ 1,033,404**	**0.50**	**$ 27,721**	**$ 12,233**	**9.85**	**$ 1,073,358**

SOUTHWEST QUADRANT SCHOOLS

Atrisco Heritage High School
Rio Grande High School
West Mesa High School

Middle School Feeders

Truman Middle
George I Sanchez (K-8)
Ernie Pyle Middle
Harrison
Polk Middle
Jimmy Carter Middle
John Adams Middle
Tres Volcanes (K-8)

Elementary School Feeders

Rudolfo Anaya E.S.
Helen Cordero E.S.
Edward Gonzales E.S.
Carlos Rey E.S.
Adobe Acres E.S.
Armijo E.S.
Atrisco E.S.
Barcelona E.S.
Kit Carson E.S.
Los Padillas E.S.
Mountain View E.S.
Navajo E.S.
Pajarito E.S.
Valle Vista E.S.
Alamosa E.S.
Chaparral E.S.
Lavaland E.S.
M.A. Binford E.S.
Painted Sky E.S.
S.R. Marmon E.S.

Schools of Choice

College & Career High School (APS @ CNM)
New Futures Schools
School on Wheels

Operational & Capital Allocations: These are based on the original or approved budget. This means the initial financial plan determines how much money is distributed for day-to-day operations and major investments (like building repairs or new equipment).

Grant Allocations: These are based on an adjusted budget. This is because large grant awards often happen after the initial budget process is complete. The adjusted budget reflects the additional funding received through these grants, allowing for more accurate planning and spending.

Fiscal Year 2025	Operational FTE	Operational BUDGET	Total FTE	Total Budget
Personnel				
Secretarial / Clerical / Technical	0.5	24,973	0.5	$ 24,973
Custodian		-		$ -
Other	2.0	341,777	2.0	$ 341,777
Substitutes		2,671		$ 2,671
Benefits		139,692		$ 139,692
Personnel Total	2.5	$ 509,113	2.5	$ 509,113
Non-Personnel				
Supplies & Materials		8,086		$ 8,086
Other		-		$ -
Professional Development		35,012		$ 35,012
Purchased Services		6,370		$ 6,370
Textbooks		-		$ -
Equipment/Furniture/Vehicles		1,406		$ 1,406
Computers		2,288		$ 2,288
Software		27		$ 27
Maintenance & Construction		-		$ -
Non-Personnel Total		$ 53,189		$ 53,189
Grand Total	**2.5**	**$ 562,302**	**2.5**	**$ 562,302**

Elementary Schools

Adobe Acres Elementary School

Location Number 206
Address: 1724 Camino Del Valle, SW
Albuquerque, NM 87105
Principal: Maria Cordero Lujan
Phone: (505) 877-4799
Web Address: adobeacres.aps.edu
Enrollment: ***302***
Home of the Thunderbirds

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	24.10	$ 1,686,361	1.50	$ 206,619	$ -	24.10	$ 1,892,980
Educational Assistant	6.25	170,332	0.50	21,360	-	6.25	$ 191,692
Library	0.50	34,009	-	-	-	0.50	$ 34,009
Principal / Assistant Principal	2.00	189,143	-	-	-	2.00	$ 189,143
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.50	135,072	-	-	-	3.50	$ 135,072
Other	3.40	185,007	2.13	158,895	-	3.40	$ 343,902
Substitutes		2,500	-	-			$ 2,500
Benefits		932,372		154,697			$ 1,087,069
Personnel Total	41.75	$ 3,397,929	4.13	$ 541,571	$ -	45.88	$ 3,939,500
Non-Personnel							
Supplies & Materials		$ 14,000		$ 6,650	$ -		$ 20,650
Other		-		4,475	-		$ 4,475
Professional Development		4,000		36,338	-		$ 40,338
Purchased Services		1,000		-	-		$ 1,000
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		2,495		-	62,377		$ 64,872
Software		5,321		-	-		$ 5,321
Non Personnel Total		$ 26,816		$ 47,463	$ 62,377		$ 136,656
Grand Total	**41.75**	**$ 3,424,745**	**4.13**	**$ 589,034**	**$ 62,377**	**45.88**	**$ 4,076,156**

Alamosa Elementary School

Location Number **210**
Address: 6500 Sunset Gardens Rd., SW
Albuquerque, NM 87105
Principal: Alvaro Ramazzini
Phone: (505) 836-0288
Web Address: alamosa.aps.edu
Enrollment: ***356***

Home of the Bobcats - "Striving to educate the best in the Southwest"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	28.75	$ 1,943,680	2.81	$ 503,712	$ -	31.56	$ 2,447,392
Educational Assistant	8.00	222,275	0.50	22,985	-	8.50	$ 245,260
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	2.00	189,143	-	-	-	2.00	$ 189,143
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	4.00	154,368	-	-	-	4.00	$ 154,368
Other	2.25	127,863	0.50	85,506	-	2.75	$ 213,369
Substitutes		1,500		10,000			$ 11,500
Benefits		1,048,558		242,305			$ 1,290,863
Personnel Total	48.00	$ 3,818,538	3.81	$ 864,508	$0	51.81	$ 4,683,046
Non-Personnel							
Supplies & Materials		$ 20,782		$ 5,444	$ -		$ 26,226
Other		-		2,384	-		$ 2,384
Professional Development		-		51,375	-		$ 51,375
Purchased Services		5,000		16,397	-		$ 21,397
Textbooks		400		972	-		$ 1,372
Equipment/Furniture/Vehicles		-		-	56,055		$ 56,055
Computers		-		-	-		$ -
Software		-		17,500	-		$ 17,500
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 26,182		$ 94,072	$ 56,055		$ 176,309
Grand Total	**48.00**	**$ 3,844,720**	**3.81**	**$ 958,580**	**$ 56,055**	**51.81**	**$ 4,859,355**

Armijo Elementary School

Location Number 215
Address: 1440 Gatewood Road, SW
Albuquerque, NM 87105
Principal: Angelica Portillo
Phone: (505) 877-2920
Web Address: armijo.aps.edu
Enrollment: ***242***

Home of the Roadrunners

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	20.30	$ 1,376,507	1.80	$ 292,069	$ -	22.10	$ 1,668,576
Educational Assistant	7.50	202,252	0.50	43,938	-	8.00	$ 246,190
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.50	135,072	-	-	-	3.50	$ 135,072
Other	3.25	162,213	0.50	30,795	-	3.75	$ 193,008
Substitutes		5,000		8,000			
Benefits		799,987		142,136	-		$ 942,123
Personnel Total	38.55	$ 2,917,605	2.80	$ 516,938	$ -	41.35	$ 3,421,543
Non-Personnel							
Supplies & Materials		$ 16,526		$ 8,193	$ -		$ 24,719
Other		-		3,558	-		$ 3,558
Professional Development		9,000		48,550	-		$ 57,550
Purchased Services		4,736		31,670	-		$ 36,406
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		3,000		-	7,027		$ 10,027
Computers		-		-	-		$ -
Software		11,407		21,500	-		$ 32,907
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 44,669		$ 113,471	$ 7,027		$ 165,167
Grand Total	**38.55**	**$ 2,962,274**	**2.80**	**$ 630,409**	**$ 7,027**	**41.35**	**$ 3,586,710**

Atrisco Elementary School

Location Number 216
Address: 1201 Atrisco Road, SW
Albuquerque, NM 87105
Principal: Yvonne Salazar
Phone: (505) 877-2772
Web Address: atrisco.aps.edu
Enrollment: ***193***

Home of the Panthers - "Preparing students today to meet their dreams tomorrow."

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	23.35	$ 1,644,067	1.23	$ 293,905	$ -	24.58	$ 1,937,972
Educational Assistant	17.50	468,774	0.50	56,849	-	18.00	$ 525,623
Library	0.50	34,009	0.51	50,278	-	1.01	$ 84,287
Principal / Assistant Principal	1.00	105,423	0.25	13,367	-	1.25	$ 118,790
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.50	135,072	-	21,513	-	3.50	$ 156,585
Other	3.25	167,306	0.50	26,364	-	3.75	$ 193,670
Substitutes		10,000		19,999			
Benefits		990,344		172,161	-		$ 1,162,505
Personnel Total	51.10	$ 3,618,128	2.99	$ 654,436	$ -	54.09	$ 4,242,565
Non-Personnel							
Supplies & Materials		$ 20,251		$ 4,478	$ -		$ 24,729
Other		-		3,692	-		$ 3,692
Professional Development		7,000		48,750	-		$ 55,750
Purchased Services		12,836		5,000	-		$ 17,836
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		45,423		-	32,084		$ 77,507
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 85,510		$ 61,920	$ 32,084		$ 179,514
Grand Total	**51.10**	**$ 3,703,638**	**2.99**	**$ 716,356**	**$ 32,084**	**54.09**	**$ 4,422,079**

Barcelona Elementary School

Location Number 225
Address: 2311 Barcelona Road, SW
Albuquerque, NM 87105
Principal: Rae Lynn Dooley
Phone: (505) 877-0400
Web Address: barcelona.aps.edu
Enrollment: ***206***

Home of the Bobcats

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	17.60	$ 1,212,519	1.00	$ 158,199	$ -	18.60	$ 1,370,718
Educational Assistant	4.40	122,544	2.10	62,181	-	6.50	$ 184,725
Library	0.50	34,009	-	-	-	0.50	$ 34,009
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,533	-	-	-	2.00	$ 63,533
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	3.25	160,856	0.50	16,918	-	3.75	$ 177,774
Substitutes		8,838		22,775			$ 31,613
Benefits		685,590		118,928	-		$ 804,518
Personnel Total	31.75	$ 2,509,088	3.60	$ 379,001	$ -	35.35	$ 2,888,089
Non-Personnel							
Supplies & Materials		$ 21,900		$ -	$ -		$ 21,900
Other		-		1,246	-		$ 1,246
Professional Development		-		89,650	-		$ 89,650
Purchased Services		12,447		-	-		$ 12,447
Textbooks		8,000		-	-		$ 8,000
Equipment/Furniture/Vehicles		4,000		-	77,214		$ 81,214
Computers		-		-	-		$ -
Software		11,877		-	-		$ 11,877
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 58,224		$ 90,896	$ 77,214		$ 226,334
Grand Total	**31.75**	**$ 2,567,312**	**3.60**	**$ 469,897**	**$ 77,214**	**35.35**	**$ 3,114,423**

Carlos Rey Elementary School

Location Number 339
Address: 1215 Cerrillos Road, SW
Albuquerque, NM 87121
Principal: Judith Touloumis
Phone: (505) 836-7738
Web Address: carlosrey.aps.edu
Enrollment: ***444***

Home of the Coyotes

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	32.60	$ 2,233,983	2.46	$ 535,813	$ -	35.06	$ 2,769,796
Educational Assistant	11.50	312,505	1.00	65,700	-	12.50	$ 378,205
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	1.00	105,423	-	22,152	-	1.00	$ 127,575
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	4.00	154,368	-	24,534	-	4.00	$ 178,902
Other	3.25	183,774	1.00	144,428	-	4.25	$ 328,202
Substitutes		14,909		10,000			
Benefits		1,182,338		297,995	-		$ 1,480,333
Personnel Total	55.35	$ 4,318,451	4.46	$ 1,100,622	$ -	59.81	$ 5,394,164
Non-Personnel							
Supplies & Materials		$ 74,391		$ 9,224	$ -		$ 83,615
Other		-		2,478	-		$ 2,478
Professional Development		20,000		14,000	-		$ 34,000
Purchased Services		10,000		-	-		$ 10,000
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	156,200		$ 156,200
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 104,391		$ 25,702	$ 156,200		$ 286,293
Grand Total	**55.35**	**$ 4,422,842**	**4.46**	**$ 1,126,324**	**$ 156,200**	**59.81**	**$ 5,680,457**

Chaparral Elementary School

Location Number 234
Address: 6325 Milne Road, NW
Albuquerque, NM 87120
Principal: MichelleTudor
Phone: (505) 831-3301
Web Address: chaparral.aps.edu
Enrollment: ***547***

Home of the Roadrunner - Come and learn with me!

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	44.10	$ 2,950,261	1.00	$ 220,894	$ -	45.10	$ 3,171,155
Educational Assistant	31.00	834,714	1.00	88,783	-	32.00	$ 923,497
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	2.00	189,143	-	-	-	2.00	$ 189,143
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	5.50	212,256	-	-	-	5.50	$ 212,256
Other	3.50	206,338	1.50	104,182	-	5.00	$ 310,520
Substitutes		5,000		-			
Benefits		1,713,731		168,800	-		$ 1,882,531
Personnel Total	89.10	$ 6,242,594	3.50	$ 582,659	$ -	92.60	$ 6,820,253
Non-Personnel							
Supplies & Materials		$ 33,252		$ 8,508	$ -		$ 41,760
Other		-		2,344	-		$ 2,344
Professional Development		14,000		24,900	-		$ 38,900
Purchased Services		-		-	-		$ -
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		1,000		-	82,544		$ 83,544
Computers		-		-	-		$ -
Software		7,500		-	-		$ 7,500
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 55,752		$ 35,752	$ 82,544		$ 174,048
Grand Total	**89.10**	**$ 6,298,346**	**3.50**	**$ 618,411**	**$ 82,544**	**92.60**	**$ 6,994,301**

Edward Gonzales Elementary School

Location Number 262
Address: 554 90th Street, SW
Albuquerque, NM 87121
Principal: Lisa Ludvik
Phone: (505) 831-6214
Web Address: edwardgonzales.aps.edu
Enrollment: ***350***

Home of the Pandas

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	28.60	$ 1,942,501	1.00	$ 78,867	$ -	29.60	$ 2,021,368
Educational Assistant	6.50	169,610	0.50	30,434	-	7.00	$ 200,044
Library	0.75	51,014	0.25	19,813	-	1.00	$ 70,827
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	4.00	154,368	-	-	-	4.00	$ 154,368
Other	2.50	133,567	2.01	86,435	-	4.51	$ 220,002
Substitutes		3,500		-			
Benefits		992,121		104,508	-		$ 1,096,629
Personnel Total	45.35	$ 3,615,237	3.76	$ 320,057	$ -	49.11	$ 3,931,794
Non-Personnel							
Supplies & Materials		$ 16,722		$ 2,276	$ -		$ 18,998
Other		-		4,190	-		$ 4,190
Professional Development		-		9,000	-		$ 9,000
Purchased Services		-		1,500	-		$ 1,500
Textbooks		1,200		3,375	-		$ 4,575
Equipment/Furniture/Vehicles		-		-	83,381		$ 83,381
Computers		-		-	-		$ -
Software		5,500		-	-		$ 5,500
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 23,422		$ 20,341	$ 83,381		$ 127,144
Grand Total	**45.35**	**$ 3,638,659**	**3.76**	**$ 340,398**	**$ 83,381**	**49.11**	**$ 4,058,938**

Helen Cordero Primary School (K-2)

Location Number 395
Address: 8800 Eucariz SW 87121
Albuquerque, NM 87110
Principal: Tia Christmas
Phone: (505) 833-5830 x60710
Web Address: helencordero.aps.edu
Enrollment: ***386***

Home of the Storyteller Turtle

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	29.60	$ 1,985,369	1.00	$ 350,284	$ -	30.60	$ 2,335,653
Educational Assistant	15.65	416,982	0.50	154,279	-	16.15	$ 571,261
Library	0.50	34,009	0.50	33,801	-	1.00	$ 67,810
Principal / Assistant Principal	1.60	155,655	-	-	-	1.60	$ 155,655
Secretarial / Clerical / Technical	2.00	63,433	-	-	-	2.00	$ 63,433
Custodian	5.00	192,960	-	-	-	5.00	$ 192,960
Other	3.00	175,626	2.10	92,749	-	5.10	$ 268,375
Substitutes		10,680		-			
Benefits		1,137,042		245,933	-		$ 1,382,975
Personnel Total	57.35	$ 4,171,756	4.10	$ 877,046	$ -	61.45	$ 5,038,122
Non-Personnel							
Supplies & Materials		$ 31,000		$ 1,040	$ -		$ 32,040
Other		-		1,841	-		$ 1,841
Professional Development		18,000		-	-		$ 18,000
Purchased Services		8,826		-	-		$ 8,826
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		10,806		-	40,905		$ 51,711
Computers		-		-	-		$ -
Software		5,000		-	-		$ 5,000
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 73,632		$ 2,881	$ 40,905		$ 117,418
Grand Total	**57.35**	**$ 4,245,388**	**4.10**	**$ 879,927**	**$ 40,905**	**61.45**	**$ 5,155,540**

Kit Carson Elementary School

Location Number **231**
Address: 1921 Byron Avenue, SW
Albuquerque, NM 87105
Principal: Cindy Rael
Phone: (505) 877-2724
Web Address: kitcarson.aps.edu
Enrollment: ***345***

Home of the Eagles - "Academic and Social Excellence"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	28.62	$ 1,962,224	1.98	$ -	$ -	30.60	$ 1,962,224
Educational Assistant	13.00	352,702	0.50	-	-	13.50	$ 352,702
Library	0.50	34,009	0.50	-	-	1.00	$ 34,009
Principal / Assistant Principal	2.00	189,143	-	-	-	2.00	$ 189,143
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.50	135,072	-	-	-	3.50	$ 135,072
Other	2.89	150,988	0.50	-	-	3.39	$ 150,988
Substitutes		9,000		700			
Benefits		1,093,285		-	$ -		$ 1,093,285
Personnel Total	52.51	$ 3,989,556	3.48	$ 700	$ -	55.99	$ 3,980,556
Non-Personnel							
Supplies & Materials		$ 27,580		$ 800	$ -		$ 28,380
Other		-		2,183	-		$ 2,183
Professional Development		32,908		-	-		$ 32,908
Purchased Services		1,000		860	-		$ 1,860
Textbooks		14		-	-		$ 14
Equipment/Furniture/Vehicles		204		-	73,764		$ 73,968
Computers		-		-	-		$ -
Software		8,000		-	-		$ 8,000
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 69,706		$ 3,843	$ 73,764		$ 147,313
Grand Total	**52.51**	**$ 4,059,262**	**3.48**	**$ 4,543**	**$ 73,764**	**55.99**	**$ 4,127,869**

Lavaland Elementary School

Location Number 288
Address: 501 57th Street, NW
Albuquerque, NM 87105
Principal: Nicole Jaramillo
Phone: (505) 836-4911
Web Address: lavaland.aps.edu
Enrollment: ***364***

Home of the Volcanoes - A Technology Magnet School with Reading First

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	26.10	$ 1,793,729	2.72	$ 527,151	$ -	28.82	$ 2,320,880
Educational Assistant	7.00	192,306	0.50	89,011	-	7.50	$ 281,317
Library	0.50	34,009	-	5,425	-	0.50	$ 39,434
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	54,107	-	2.00	$ 117,240
Custodian	3.00	115,776	-	19,102	-	3.00	$ 134,878
Other	2.50	145,168	0.70	-	-	3.20	$ 145,168
Substitutes		1,000		21,915			
Benefits		927,317		277,264	-		$ 1,204,581
Personnel Total	42.10	$ 3,377,861	3.92	$ 993,975	$ -	46.02	$ 4,348,921
Non-Personnel							
Supplies & Materials		$ 12,703		$ 5,280	$ -		$ 17,983
Other		-		6,316	-		$ 6,316
Professional Development		7,888		37,802	-		$ 45,690
Purchased Services		4,000		2,805	-		$ 6,805
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		2,400		-	19,332		$ 21,732
Computers		-		-	-		$ -
Software		7,500		-	-		$ 7,500
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 34,491		$ 52,203	$ 19,332		$ 106,026
Grand Total	**42.10**	**$ 3,412,352**	**3.92**	**$ 1,046,178**	**$ 19,332**	**46.02**	**$ 4,454,947**

Los Padillas Elementary School

Location Number 297
Address: 2525 Los Padillas Road, SW
Albuquerque, NM 87105
Principal: Cristina Benitez de Luna
Phone: (505) 877-0108
Web Address: lospadillas.aps.edu
Enrollment: ***183***

Home of the Roadrunners

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	17.10	$ 1,163,032	1.23	$ 352,884	$ -	18.33	$ 1,515,916
Educational Assistant	3.72	99,610	1.40	104,723	-	5.12	$ 204,333
Library	0.50	34,009	-	5,113	-	0.50	$ 39,122
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	2.50	96,480	-	15,560	-	2.50	$ 112,040
Other	2.89	162,597	1.08	83,091	-	3.97	$ 245,688
Substitutes		-		475			
Benefits		652,799		203,132	-		$ 855,931
Personnel Total	29.71	$ 2,377,083	3.71	$ 764,978	$ -	33.42	$ 3,141,586
Non-Personnel							
Supplies & Materials		$ 11,105		$ 3,216	$ -		$ 14,321
Other		-		1,513	-		$ 1,513
Professional Development		3,296		3,000	-		$ 6,296
Purchased Services		700		-	-		$ 700
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		4,650		-	16,831		$ 21,481
Computers		-		-	-		$ -
Software		1,500		-	-		$ 1,500
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 21,251		$ 7,729	$ 16,831		$ 45,811
Grand Total	**29.71**	**$ 2,398,334**	**3.71**	**$ 772,707**	**$ 16,831**	**33.42**	**$ 3,187,397**

Mary Ann Binford Elementary School

Location Number 250
Address: 1400 Corriz, SW
Albuquerque, NM 87121
Principal: Stephanie Nieto
Phone: (505) 836-0623
Web Address: maryannbinford.aps.edu
Enrollment: ***428***

Home of the Bears - "Where The Learning Never Ends"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	29.10	$ 1,990,512	2.46	$ 553,686	$ -	31.56	$ 2,544,198
Educational Assistant	8.05	214,982	0.50	90,090	-	8.55	$ 305,072
Library	0.50	34,009	0.62	56,779	-	1.12	$ 90,788
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	18,704	-	3.00	$ 134,480
Other	2.15	107,172	0.63	190,530	-	2.78	$ 297,702
Substitutes		13,201		4,700			
Benefits		996,558		389,305	-		$ 1,385,863
Personnel Total	45.80	$ 3,640,766	4.21	$ 1,303,794	$ -	50.01	$ 4,926,659
Non-Personnel							
Supplies & Materials		$ 32,275		$ 29,721	$ -		$ 61,996
Other		-		21,264	-		$ 21,264
Professional Development		13,151		43,716	-		$ 56,867
Purchased Services		2,000		25,550	-		$ 27,550
Textbooks		-		3,008	-		$ 3,008
Equipment/Furniture/Vehicles		500		-	26,941		$ 27,441
Computers		-		-	-		$ -
Software		-		6,761	-		$ 6,761
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 47,926		$ 130,020	$ 26,941		$ 204,887
Grand Total	**45.80**	**$ 3,688,692**	**4.21**	**$ 1,433,814**	**$ 26,941**	**50.01**	**$ 5,131,546**

Mountain View Elementary School

Location Number 324
Address: 5317 Second Street, SW
Albuquerque, NM 87105
Principal: Kathryn Ramsey
Phone: (505) 877-3800
Web Address: mountainview.aps.edu
Enrollment: ***224***

Home of the Mountain Lions

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	16.52	$ 1,112,227	1.92	$ 217,164	$ -	18.44	$ 1,329,391
Educational Assistant	3.50	92,661	0.50	39,563	-	4.00	$ 132,224
Library	0.50	34,009	-	-	-	0.50	$ 34,009
Principal / Assistant Principal	2.00	189,143	-	-	-	2.00	$ 189,143
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	3.75	187,387	0.50	21,124	-	4.25	$ 208,511
Substitutes		5,000		-			
Benefits		679,249		101,238	-		$ 780,487
Personnel Total	31.27	$ 2,478,585	2.92	$ 379,089	$ -	34.19	$ 2,852,674
Non-Personnel							
Supplies & Materials		$ 28,293		$ 3,304	$ -		$ 31,597
Other		-		1,500	-		$ 1,500
Professional Development		26,612		-	-		$ 26,612
Purchased Services		-		-	-		$ -
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	46,108		$ 46,108
Computers		-		-	-		$ -
Software		10,000		-	-		$ 10,000
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 64,905		$ 4,804	$ 46,108		$ 115,817
Grand Total	**31.27**	**$ 2,543,490**	**2.92**	**$ 383,893**	**$ 46,108**	**34.19**	**$ 2,968,491**

Navajo Elementary School

Location Number 327
Address: 2936 Hughes Road, SW
Albuquerque, NM 87105
Principal: Carmen Trujillo
Phone: (505) 873-8512
Web Address: navajo.aps.edu
Enrollment: ***345***

Home of the Osos

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	26.82	$ 1,819,473	1.78	$ 197,367	$ -	28.60	$ 2,016,840
Educational Assistant	8.50	226,407	1.00	57,647	-	9.50	$ 284,054
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	2.89	159,620	0.50	32,591	-	3.39	$ 192,211
Substitutes		13,477		3,000			
Benefits		968,826		114,703	-		$ 1,083,529
Personnel Total	45.21	$ 3,540,153	3.28	$ 405,308	$ -	48.49	$ 3,928,984
Non-Personnel							
Supplies & Materials		$ 17,766		$ 2,811	$ -		$ 20,577
Other		-		3,362	-		$ 3,362
Professional Development		7,000		13,575	-		$ 20,575
Purchased Services		-		-	-		$ -
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		3,000		-	19,910		$ 22,910
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 27,766		$ 19,748	$ 19,910		$ 67,424
Grand Total	**45.21**	**$ 3,567,919**	**3.28**	**$ 425,056**	**$ 19,910**	**48.49**	**$ 3,996,408**

Painted Sky Elementary School

Location Number 275
Address: 8101 Gavin Dr., NW
Albuquerque, NM 87120
Principal: Lily Montoya
Phone: (505) 836-7763
Web Address: paintedsky.aps.edu
Enrollment: ***546***

Home of the Coyotes - Creating a Community of Success

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	37.60	$ 2,563,118	2.00	$ 285,318	$ -	39.60	$ 2,848,436
Educational Assistant	10.15	263,367	3.15	154,749	-	13.30	$ 418,116
Library	1.00	68,018	-	600	-	1.00	$ 68,618
Principal / Assistant Principal	2.00	189,143	-	-	-	2.00	$ 189,143
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	4.50	173,664	-	-	-	4.50	$ 173,664
Other	3.50	205,368	0.50	28,459	-	4.00	$ 233,827
Substitutes		7,031		14,000			
Benefits		1,335,292		210,839	-		$ 1,546,131
Personnel Total	60.75	$ 4,868,134	5.65	$ 693,965	$ -	66.40	$ 5,541,068
Non-Personnel							
Supplies & Materials		$ 27,421		$ 20,000	$ -		$ 47,421
Other		-		7,681	-		$ 7,681
Professional Development		5,000		14,224	-		$ 19,224
Purchased Services		3,000		-	-		$ 3,000
Textbooks		-		4,723	-		$ 4,723
Equipment/Furniture/Vehicles		-		-	61,955		$ 61,955
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 35,421		$ 46,628	$ 61,955		$ 144,004
Grand Total	**60.75**	**$ 4,903,555**	**5.65**	**$ 740,593**	**$ 61,955**	**66.40**	**$ 5,685,072**

Pajarito Elementary School

Location Number 333
Address: 2701 Don Felipe, SW
Albuquerque, NM 87105
Principal: Debra Larribas
Phone: (505) 877-9718
Web Address: pajarito.aps.edu
Enrollment: ***315***

Home of the Eagles - "Where Character Counts and Eagles Soar!"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	30.60	$ 2,058,088	1.23	$ 319,937	$ -	31.83	$ 2,378,025
Educational Assistant	27.50	735,738	0.50	79,599	-	28.00	$ 815,337
Library	1.00	68,018	-	9,005	-	1.00	$ 77,023
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	17,410	-	3.00	$ 133,186
Other	3.14	179,759	1.65	91,417	-	4.79	$ 271,176
Substitutes		4,000		-			
Benefits		1,259,928		183,863	-		$ 1,443,791
Personnel Total	68.24	$ 4,589,863	3.38	$ 701,231	$ -	71.62	$ 5,287,094
Non-Personnel							
Supplies & Materials		$ 30,469		$ 18,474	$ -		$ 48,943
Other		-		1,413	-		$ 1,413
Professional Development		-		125,000	-		$ 125,000
Purchased Services		500		1,000	-		$ 1,500
Textbooks		-		8,483	-		$ 8,483
Equipment/Furniture/Vehicles		1,000		-	35,369		$ 36,369
Computers		-		-	-		$ -
Software		-		2,850	-		$ 2,850
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 31,969		$ 157,220	$ 35,369		$ 224,558
Grand Total	**68.24**	**$ 4,621,832**	**3.38**	**$ 858,451**	**$ 35,369**	**71.62**	**$ 5,511,652**

Rudolfo Anaya Elementary School

Location Number 392
Address: 2800 Vermejo Park Dr SW
Albuquerque, NM 87121
Principal: Rebecca Maestas
Phone: (505) 452-3137
Web Address: rudolfoanaya.aps.edu
Enrollment: ***534***

Home of the Jackalopes

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	37.60	$ 2,524,753	1.60	$ 327,899	$ -	39.20	$ 2,852,652
Educational Assistant	15.00	406,323	1.00	80,160	-	16.00	$ 486,483
Library	1.00	68,018	-	824	-	1.00	$ 68,842
Principal / Assistant Principal	2.00	189,143	-	-	-	2.00	$ 189,143
Secretarial / Clerical / Technical	4.00	126,189	-	-	-	4.00	$ 126,189
Custodian	4.00	154,618	-	-	-	4.00	$ 154,618
Other	3.25	173,494	2.25	122,328	-	5.50	$ 295,822
Substitutes		3,000		1,300			
Benefits		1,368,003		223,356	-		$ 1,591,359
Personnel Total	66.85	$ 5,013,541	4.85	$ 755,867	$ -	71.70	$ 5,765,108
Non-Personnel							
Supplies & Materials		$ 13,293		$ 3,375	$ -		$ 16,668
Other		-		1,379	-		$ 1,379
Professional Development		12,673		8,735	-		$ 21,408
Purchased Services		7,000		6,500	-		$ 13,500
Textbooks		110		-	-		$ 110
Equipment/Furniture/Vehicles		-		-	14,282		$ 14,282
Computers		-		-	-		$ -
Software		3,548		-	-		$ 3,548
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 36,624		$ 19,989	$ 14,282		$ 70,895
Grand Total	**66.85**	**$ 5,050,165**	**4.85**	**$ 775,856**	**$ 14,282**	**71.70**	**$ 5,836,003**

Susie Rayos Marmon Elementary School

Location Number 280
Address: 1800 72nd St. NW
Albuquerque, NM 87120
Principal: Aimee Sewell
Phone: (505) 831-5400
Web Address: srmarmon.aps.edu
Enrollment: ***538***

Home of the Lobos

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	40.60	$ 2,788,946	2.00	$ 271,582	$ -	42.60	$ 3,060,528
Educational Assistant	19.00	511,568	1.00	80,786	-	20.00	$ 592,354
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	2.00	189,143	-	-	-	2.00	$ 189,143
Secretarial / Clerical / Technical	3.00	98,886	-	-	-	3.00	$ 98,886
Custodian	3.50	135,072	-	-	-	3.50	$ 135,072
Other	2.86	145,825	2.14	122,921	-	5.00	$ 268,746
Substitutes		5,000		-			
Benefits		1,490,446		187,562	-		$ 1,678,008
Personnel Total	71.96	$ 5,432,904	5.14	$ 662,851	$ -	77.10	$ 6,090,755
Non-Personnel							
Supplies & Materials		$ 44,529		$ 3,588	$ -		$ 48,117
Other		-		6,395	-		$ 6,395
Professional Development		10,000		119,372	-		$ 129,372
Purchased Services		3,000		-	-		$ 3,000
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	13,155		$ 13,155
Computers		-		-	-		$ -
Software		5,500		-	-		$ 5,500
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 63,029		$ 129,355	$ 13,155		$ 205,539
Grand Total	**71.96**	**$ 5,495,933**	**5.14**	**$ 792,206**	**$ 13,155**	**77.10**	**$ 6,296,294**

Valle Vista Elementary School

Location Number 370
Address: 1700 Mae Avenue, SW
Albuquerque, NM 87105
Principal: Jasmin Maestas
Phone: (505) 836-7739
Web Address: vallevista.aps.edu
Enrollment: ***266***

Juntos y con ganas, we succeed!

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	23.60	$ 1,601,796	1.50	$ 324,516	$ -	25.10	$ 1,926,312
Educational Assistant	12.00	308,322	0.50	104,697	-	12.50	$ 413,019
Library	0.50	34,009	-	-	-	0.50	$ 34,009
Principal / Assistant Principal	2.00	189,143	-	-	-	2.00	$ 189,143
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	3.14	176,939	1.50	70,187	-	4.64	$ 247,126
Substitutes		19,341		20,000			
Benefits		941,872		209,482	-		$ 1,151,354
Personnel Total	46.24	$ 3,450,331	3.50	$ 728,882	$ -	49.74	$ 4,139,872
Non-Personnel							
Supplies & Materials		$ 24,390		$ 3,400	$ -		$ 27,790
Other		-		10,946	-		$ 10,946
Professional Development		7,315		34,434	-		$ 41,749
Purchased Services		3,000		6,141	-		$ 9,141
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		7,000		-	26,982		$ 33,982
Computers		-		-	-		$ -
Software		6,500		24,500	-		$ 31,000
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 48,205		$ 79,421	$ 26,982		$ 154,608
Grand Total	**46.24**	**$ 3,498,536**	**3.50**	**$ 808,303**	**$ 26,982**	**49.74**	**$ 4,294,480**

K-8

George I. Sanchez Collaborative Community K-8

Location Number 496
Address: 4050 118th Street SW
Albuquerque, NM 87121
Principal: Natalie Martinez
Phone: (505) 253-0300
Web Address: gisccs.aps.edu
Enrollment: ***1,104***

Home of the Griffins

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	74.80	$ 4,921,650	4.00	$ 286,091	$ -	78.80	$ 5,207,741
Educational Assistant	20.00	517,925	0.50	28,577	-	20.50	$ 546,502
Library	2.00	136,036	-	-	-	2.00	$ 136,036
Principal / Assistant Principal	4.00	395,192	-	-	-	4.00	$ 395,192
Secretarial / Clerical / Technical	3.00	92,187	-	-	-	3.00	$ 92,187
Custodian	9.00	347,328	-	-	-	9.00	$ 347,328
Other	5.50	368,232	1.50	109,032	-	7.00	$ 477,264
Substitutes		13,000		625			
Benefits		2,539,572		229,088			$ 2,768,660
Personnel Total	118.30	$ 9,331,122	6.00	$ 653,413	$ -	124.30	$ 9,970,910
Non-Personnel							
Supplies & Materials		$ 71,000		$ 27,022	$ -		$ 98,022
Other		-		1,752	-		$ 1,752
Professional Development		56,000		3,000	-		$ 59,000
Purchased Services		13,644		-	-		$ 13,644
Textbooks		10		-	-		$ 10
Equipment/Furniture/Vehicles		10,000		-	154,924		$ 164,924
Computers		-		-	-		$ -
Software		22,000		-	-		$ 22,000
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 172,654		$ 31,774	$ 154,924		$ 359,352
Grand Total	**118.30**	**$ 9,503,776**	**6.00**	**$ 685,187**	**$ 154,924**	**124.30**	**$10,330,262**

Tres Volcanes Collaborative Community School

Location Number 497
Address: 9601 Tierra Pintada Blvd. NW
Albuquerque, NM 87120
Principal: Monica Garciasalas
Phone: (505) 253-0200
Web Address: tvcc.aps.edu
Enrollment: ***920***

Home of the Magmas - "Feel The Heat!"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	59.30	$ 4,013,988	2.00	$ 146,463	$ -	61.30	$ 4,160,451
Educational Assistant	12.50	326,763	1.00	28,430	-	13.50	$ 355,193
Library	2.00	136,036	-	-	-	2.00	$ 136,036
Principal / Assistant Principal	3.00	301,270	-	-	-	3.00	$ 301,270
Secretarial / Clerical / Technical	3.00	92,187	-	-	-	3.00	$ 92,187
Custodian	8.00	308,736	-	-	-	8.00	$ 308,736
Other	5.00	353,914	0.50	70,862	-	5.50	$ 424,776
Substitutes		1,340		-			$ 1,340
Benefits		2,082,327		121,923			$ 2,204,250
Personnel Total	92.80	$ 7,616,561	3.50	$ 367,678	$ -	96.30	$ 7,984,239
Non-Personnel							
Supplies & Materials		$ 58,933		$ 3,400	$ -		$ 62,333
Other		2,000		3,790	-		$ 5,790
Professional Development		14,500		-	-		$ 14,500
Purchased Services		17,000		-	1,953		$ 18,953
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		6,373		-	89,776		$ 96,149
Computers		-		-	-		$ -
Software		-		20,397	-		$ 20,397
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 98,806		$ 27,587	$ 91,729		$ 218,122
Grand Total	**92.80**	**$ 7,715,367**	**3.50**	**$ 395,265**	**$ 91,729**	**96.30**	**$ 8,202,361**

Middle Schools

Ernie Pyle Middle School

Location Number 450
Address: 1820 Valdora Drive, SW
Albuquerque, NM 87105
Principal: Stacia Duarte
Phone: (505) 877-3770
Web Address: erniepyle.aps.edu
Enrollment: ***422***

Home of the Warriors - EPMS: Excellence Pride for Student Success

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	32.30	$ 2,153,323	2.00	$ 233,724	$ -	34.30	$ 2,387,047
Educational Assistant	6.00	157,503	-	-	-	6.00	$ 157,503
Library	0.50	34,009	-	-	-	0.50	$ 34,009
Principal / Assistant Principal	2.00	206,894	-	-	-	2.00	$ 206,894
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	5.50	212,256	-	-	-	5.50	$ 212,256
Other	3.50	238,459	2.00	98,627	-	5.50	$ 337,086
Substitutes		-		12,580			$ 12,580
Benefits		1,149,215		140,276			$ 1,289,491
Personnel Total	51.80	$ 4,214,792	4.00	$ 485,207	$ -	55.80	$ 4,699,999
Non-Personnel							
Supplies & Materials		$ 40,433		$ 3,661	$ -		$ 44,094
Other		2,733		2,732	-		$ 5,465
Professional Development		11,000		9,000	-		$ 20,000
Purchased Services		13,000		1,000	-		$ 14,000
Textbooks		5,525		1,878	-		$ 7,403
Equipment/Furniture/Vehicles		37,691		-	35,691		$ 73,382
Computers		-		-	-		$ -
Software		10,000		5,250	-		$ 15,250
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 120,382		$ 23,521	$ 35,691		$ 179,594
Grand Total	**51.80**	**$ 4,335,174**	**4.00**	**$ 508,728**	**$ 35,691**	**55.80**	**$ 4,879,593**

Harrison Middle School

Location Number 415
Address: 3912 Isleta Blvd., SW
Albuquerque, NM 87105
Principal: Jessica Adviento Mackey
Phone: (505) 877-1279
Web Address: harrison.aps.edu
Enrollment: ***310***

Home of the Roadrunners

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	27.20	$ 1,830,965	1.60	$ 101,884	$ -	28.80	$ 1,932,849
Educational Assistant	10.00	266,282	-	-	-	10.00	$ 266,282
Library	0.50	34,009	-	-	-	0.50	$ 34,009
Principal / Assistant Principal	2.00	206,894	-	-	-	2.00	$ 206,894
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	4.50	173,664	-	-	-	4.50	$ 173,664
Other	2.50	158,308	1.10	71,700	-	3.60	$ 230,008
Substitutes		1,500		600			$ 2,100
Benefits		1,021,077		78,561			$ 1,099,638
Personnel Total	48.70	$ 3,755,832	2.70	$ 252,745	$ -	51.40	$ 4,008,577
Non-Personnel							
Supplies & Materials		$ 26,850		$ 33,252	$ -		$ 60,102
Other		-		1,908	-		$ 1,908
Professional Development		-		6,000	-		$ 6,000
Purchased Services		1,500		1,500	-		$ 3,000
Textbooks		523		-	-		$ 523
Equipment/Furniture/Vehicles		7,500		-	56,419		$ 63,919
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 36,373		$ 42,660	$ 56,419		$ 135,452
Grand Total	**48.70**	**$ 3,792,205**	**2.70**	**$ 295,405**	**$ 56,419**	**51.40**	**$ 4,144,029**

Jimmy Carter Middle School

Location Number 445
Address: 8901 Bluewater, NW
Albuquerque, NM 87121
Principal: Michelle Velasquez
Phone: (505) 833-7540
Web Address: jimmycarter.aps.edu
Enrollment: ***474***

Home of the Carter Cavaliers

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	36.76	$ 2,398,660	1.45	$ 190,584	$ -	38.21	$ 2,589,244
Educational Assistant	6.00	158,944	1.00	36,920	-	7.00	$ 195,864
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	2.00	206,894	-	-	-	2.00	$ 206,894
Secretarial / Clerical / Technical	3.00	97,212	-	-	-	3.00	$ 97,212
Custodian	7.00	270,144	-	-	-	7.00	$ 270,144
Other	4.00	241,638	2.00	96,577	-	6.00	$ 338,215
Substitutes		2,000		-			$ 2,000
Benefits		1,286,120		106,849			$ 1,392,969
Personnel Total	59.76	$ 4,729,630	4.45	$ 430,930	$ -	64.21	$ 5,160,560
Non-Personnel							
Supplies & Materials		$ 31,313		$ 10,172	$ -		$ 41,485
Other		-		2,712	-		$ 2,712
Professional Development		-		39,200	-		$ 39,200
Purchased Services		-		1,200	-		$ 1,200
Textbooks		43		-	-		$ 43
Equipment/Furniture/Vehicles		1,000		-	35,950		$ 36,950
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 32,356		$ 53,284	$ 35,950		$ 121,590
Grand Total	**59.76**	**$ 4,761,986**	**4.45**	**$ 484,214**	**$ 35,950**	**64.21**	**$ 5,282,150**

John Adams Middle School

Location Number 405
Address: 5401 Glenrio Road, NW
Albuquerque, NM 87105
Principal: Kenneth Merhege
Phone: (505) 831-0400
Web Address: johnadams.aps.edu
Enrollment: ***418***

Home of the Panthers - "Be Respectful, Be Safe, Be a Learner, Be a Panther"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	37.61	$ 2,556,807	2.48	$ 219,147	$ -	40.09	$ 2,775,954
Educational Assistant	18.00	485,024	-	24,630	-	18.00	$ 509,654
Library	0.50	34,009	-	-	-	0.50	$ 34,009
Principal / Assistant Principal	2.00	206,894	-	-	-	2.00	$ 206,894
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	5.00	192,960	-	-	-	5.00	$ 192,960
Other	3.25	221,302	1.00	72,553	-	4.25	$ 293,855
Substitutes		6,000		-			$ 6,000
Benefits		1,401,464		128,842			$ 1,530,306
Personnel Total	68.36	$ 5,167,593	3.48	$ 445,172	$ -	71.84	$ 5,612,765
Non-Personnel							
Supplies & Materials		$ 18,530		$ 4,114	$ -		$ 22,644
Other		-		21,591	-		$ 21,591
Professional Development		-		23,000	-		$ 23,000
Purchased Services		23,600		-	-		$ 23,600
Textbooks		943		2,800	-		$ 3,743
Equipment/Furniture/Vehicles		-		-	39,814		$ 39,814
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 43,073		$ 51,505	$ 39,814		$ 134,392
Grand Total	**68.36**	**$ 5,210,666**	**3.48**	**$ 496,677**	**$ 39,814**	**71.84**	**$ 5,747,157**

Polk Middle School

Location Number 448
Address: 2220 Raymac Road, SW
Albuquerque, NM 87105
Principal: Ben Bustos
Phone: (505) 877-6444
Web Address: polk.aps.edu
Enrollment: ***259***

Home of the Mighty Patriots

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	20.70	$ 1,381,974	2.10	$ 248,140	$ -	22.80	$ 1,630,114
Educational Assistant	8.00	208,974	-	-	-	8.00	$ 208,974
Library	0.50	34,009	-	-	-	0.50	$ 34,009
Principal / Assistant Principal	2.00	206,894	-	-	-	2.00	$ 206,894
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	4.00	154,368	-	-	-	4.00	$ 154,368
Other	2.75	153,538	0.50	39,054	-	3.25	$ 192,592
Substitutes		800		-			$ 800
Benefits		822,766		100,267			$ 923,033
Personnel Total	39.95	$ 3,026,456	2.60	$ 387,461	$ -	42.55	$ 3,413,917
Non-Personnel							
Supplies & Materials		$ 9,769		$ 5,658	$ -		$ 15,427
Other		-		-	-		$ -
Professional Development		1,000		33,000	-		$ 34,000
Purchased Services		6,001		1,533	-		$ 7,534
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		750		-	35,113		$ 35,863
Computers		-		-	-		$ -
Software		1,500		1,980	-		$ 3,480
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 19,020		$ 42,171	$ 35,113		$ 96,304
Grand Total	**39.95**	**$ 3,045,476**	**2.60**	**$ 429,632**	**$ 35,113**	**42.55**	**$ 3,510,221**

Truman Middle School

Location Number 475
Address: 9400 Benavides Road, SW
Albuquerque, NM 87121
Principal: Michelle Armijo
Phone: (505) 836-3030
Web Address: truman.aps.edu
Enrollment: ***574***

Home of the Tigers - A Magnet School for Technology & Contemporary Arts

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	47.60	$ 3,219,080	3.00	$ 213,659	$ -	50.60	$ 3,432,739
Educational Assistant	15.00	395,378	-	4,500	-	15.00	$ 399,878
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	2.00	206,893	-	-	-	2.00	$ 206,893
Secretarial / Clerical / Technical	3.00	92,187	-	-	-	3.00	$ 92,187
Custodian	7.00	270,144	-	-	-	7.00	$ 270,144
Other	3.50	238,182	0.50	40,864	-	4.00	$ 279,046
Substitutes		2,500		-			$ 2,500
Benefits		1,676,702		110,625			$ 1,787,327
Personnel Total	79.10	$ 6,169,084	3.50	$ 369,648	$ -	82.60	$ 6,538,732
Non-Personnel							
Supplies & Materials		$ 20,634		$ 9,471	$ -		$ 30,105
Other		-		3,806	-		$ 3,806
Professional Development		21,000		-	-		$ 21,000
Purchased Services		5,500		4,823	-		$ 10,323
Textbooks		700		-	-		$ 700
Equipment/Furniture/Vehicles		3,000		-	14,145		$ 17,145
Computers		-		-	-		$ -
Software		4,000		4,500	-		$ 8,500
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 54,834		$ 22,600	$ 14,145		$ 91,579
Grand Total	**79.10**	**$ 6,223,918**	**3.50**	**$ 392,248**	**$ 14,145**	**82.60**	**$ 6,630,311**

High Schools

Atrisco Heritage Academy Hs

Location Number 576
Address: 10800 Dennis Chavez Blvd SW
Albuquerque, NM 87121
Principal: Anthony Lovato
Phone: (505) 243-1458
Web Address: atriscoheritage.aps.edu
Enrollment: ***2,032***

Home of the Jaguars

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	134.25	$ 9,169,408	-	$ 7,855	$ -	134.25	$ 9,177,263
Educational Assistant	26.00	722,181	-	-	-	26.00	$ 722,181
Library	2.00	95,071	-	-	-	2.00	$ 95,071
Principal / Assistant Principal	5.00	543,540	-	-	-	5.00	$ 543,540
Secretarial / Clerical / Technical	10.00	308,115	-	-	-	10.00	$ 308,115
Custodian	13.00	502,696	-	-	-	13.00	$ 502,696
Other	12.20	1,071,334	7.50	561,977	-	19.70	$ 1,633,311
Substitutes		12,000		10,000			$ 22,000
Benefits		4,636,134		227,287			$ 4,863,421
Personnel Total	202.45	$ 17,060,479	7.50	$ 807,119	$ -	209.95	$17,867,598
Non-Personnel							
Supplies & Materials		$ 82,000		$ 4,506	$ -		$ 86,506
Other		-		8,799	-		$ 8,799
Professional Development		45,000		41,504	-		$ 86,504
Purchased Services		31,200		20,000	-		$ 51,200
Textbooks		18,894		5,500	-		$ 24,394
Equipment/Furniture/Vehicles		5,499		-	135,345		$ 140,844
Computers		-		-	-		$ -
Software		20,000		-	-		$ 20,000
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 202,593		$ 80,309	$ 135,345		$ 418,247
Grand Total	**202.45**	**$ 17,263,072**	**7.50**	**$ 887,428**	**$ 135,345**	**209.95**	**$18,285,845**

Rio Grande High School

Location Number 540
Address: 2300 Arenal Road, SW
Albuquerque, NM 87105
Principal: Antoinette Valenzuela
Phone: (505) 873-0220
Web Address: riogrande.aps.edu
Enrollment: ***1,479***

Home of the Ravens

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	104.50	$ 7,026,855	5.30	$ 447,845	$ -	109.80	$ 7,474,700
Educational Assistant	30.00	786,549	-	1,000	-	30.00	$ 787,549
Library	2.00	95,071	-	-	-	2.00	$ 95,071
Principal / Assistant Principal	4.00	443,442	-	-	-	4.00	$ 443,442
Secretarial / Clerical / Technical	7.00	220,453	-	-	-	7.00	$ 220,453
Custodian	12.00	465,104	-	-	-	12.00	$ 465,104
Other	11.80	1,080,520	2.25	143,397	-	14.05	$ 1,223,917
Substitutes		6,000		-			
Benefits		3,769,724		247,090			$ 4,016,814
Personnel Total	171.30	$ 13,893,718	7.55	$ 839,332	$ -	178.85	$14,727,050
Non-Personnel							
Supplies & Materials		$ 125,538		$ 13,243	$ -		$ 138,781
Other		-		8,726	-		$ 8,726
Professional Development		35,000		4,190	-		$ 39,190
Purchased Services		48,538		-	-		$ 48,538
Textbooks		16,307		3,000	-		$ 19,307
Equipment/Furniture/Vehicles		107,647		-	92,604		$ 200,251
Computers		-		-	-		$ -
Software		64,000		48,004	-		$ 112,004
Maintenance & Construction		8		-	-		$ 8
Non Personnel Total		$ 397,038		$ 77,163	$ 92,604		$ 566,805
Grand Total	**171.30**	**$ 14,290,756**	**7.55**	**$ 916,495**	**$ 92,604**	**178.85**	**$15,293,855**

West Mesa High School

Location Number 570
Address: 6701 Fortuna Rd., NW
Albuquerque, NM 87121
Principal: Michelle Torres
Phone: (505) 831-6993
Web Address: westmesa.aps.edu
Enrollment: ***1,577***

Home of the Mustangs

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	108.50	$ 7,427,423	4.60	$ 338,843	$ -	113.10	$ 7,766,266
Educational Assistant	25.50	681,490	-	-	-	25.50	$ 681,490
Library	2.00	95,071	-	-	-	2.00	$ 95,071
Principal / Assistant Principal	4.00	443,442	-	-	-	4.00	$ 443,442
Secretarial / Clerical / Technical	7.00	218,453	-	-	-	7.00	$ 218,453
Custodian	12.00	463,104	-	-	-	12.00	$ 463,104
Other	12.20	1,114,332	2.50	156,811	-	14.70	$ 1,271,143
Substitutes		1,000		1,000			
Benefits		3,891,361		190,526			$ 4,081,887
Personnel Total	171.20	$ 14,335,676	7.10	$ 687,180	$ -	178.30	$15,020,856
Non-Personnel							
Supplies & Materials		$ 84,500		$ 36,851	$ -		$ 121,351
Other		-		15,969	-		$ 15,969
Professional Development		14,364		44,000	-		$ 58,364
Purchased Services		38,472		10,000	-		$ 48,472
Textbooks		14,180		1,925	-		$ 16,105
Equipment/Furniture/Vehicles		30,000		-	141,292		$ 171,292
Computers		-		-	-		$ -
Software		-		40,000	-		$ 40,000
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 181,516		$ 148,745	$ 141,292		$ 471,553
Grand Total	**171.20**	**$ 14,517,192**	**7.10**	**$ 835,925**	**$ 141,292**	**178.30**	**$15,492,409**

Schools of Choice

College & Career High School (APS @ CNM)

Location Number **591**
Address: 940 University Boulevard SE
Albuquerque, NM 87106
Principal: Leigh Cavazos Galvan
Phone: (505) 247-3658
Web Address: aps.edu/aps-cnm
Enrollment: ***268***

Home of the Nightwolf

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	15.72	$ 1,086,716	-	$ -	$ -	15.72	$ 1,086,716
Educational Assistant	-	-	-	-	-	-	$ -
Library	-	-	-	-	-	-	$ -
Principal / Assistant Principal	2.00	221,262	-	-	-	2.00	$ 221,262
Secretarial / Clerical / Technical	2.00	68,158	-	-	-	2.00	$ 68,158
Custodian	-	-	-	-	-	-	$ -
Other	3.85	230,579	0.50	19,732	-	4.35	$ 250,311
Substitutes		8,000		-			
Benefits		599,045		5,513			$ 604,558
Personnel Total	23.57	$ 2,213,760	0.50	$ 25,245	$ -	24.07	$ 2,231,005
Non-Personnel							
Supplies & Materials		$ 10,000		$ 1,000	$ -		$ 11,000
Other		-		-	-		$ -
Professional Development		10,000		-	-		$ 10,000
Purchased Services		17,000		-	-		$ 17,000
Textbooks		3,000		-	-		$ 3,000
Equipment/Furniture/Vehicles		2,956		-	33,446		$ 36,402
Computers		-		-	-		$ -
Software		1,000		-	-		$ 1,000
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 43,956		$ 1,000	$ 33,446		$ 78,402
Grand Total	**23.57**	**$ 2,257,716**	**0.50**	**$ 26,245**	**$ 33,446**	**24.07**	**$ 2,309,407**

New Futures School

Location Number 549
Address: 5400 Cutler, NE
Albuquerque, NM 87110
Principal: Michelle Martinez
Phone: (505) 883-5680
Web Address: newfutures.aps.edu
Enrollment: ***69***

"Offering New Parents, New Futures!"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	18.20	$ 1,257,867	1.00	$ 114,703	$ -	19.20	$ 1,372,570
Educational Assistant	4.00	109,055	14.00	402,225	-	18.00	$ 511,280
Library	0.40	27,207	-	600	-	0.40	$ 27,807
Principal / Assistant Principal	1.00	125,613	-	8,700	-	1.00	$ 134,313
Secretarial / Clerical / Technical	4.00	134,290	-	1,000	-	4.00	$ 135,290
Custodian	3.00	116,776	-	-	-	3.00	$ 116,776
Other	4.45	254,204	1.50	80,487	-	5.95	$ 334,691
Substitutes		13,000		-			$ 13,000
Benefits		764,299		222,673			$ 986,972
Personnel Total	35.05	$ 2,802,311	16.50	$ 830,388	$ -	51.55	$ 3,632,699
Non-Personnel							
Supplies & Materials		$ 29,060		$ 66,990	$ -		$ 96,050
Other		-		7,462	-		$ 7,462
Professional Development		14,000		39,383	-		$ 53,383
Purchased Services		17,000		2,500	-		$ 19,500
Textbooks		5,000		-	-		$ 5,000
Equipment/Furniture/Vehicles		54,000		-	30,698		$ 84,698
Computers		20,000		4,000	-		$ 24,000
Software		13,000		-	-		$ 13,000
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 152,060		$ 120,335	$ 30,698		$ 303,093
Grand Total	**35.05**	**$2,954,371**	**16.50**	**$ 950,723**	**$ 30,698**	**51.55**	**$ 3,935,792**

School On Wheels

Location Number **597**
Address: 129 Hartline, SW
Albuquerque, NM 87105
Principal: Marisol Fraga
Phone: (505) 243-2395
Web Address: schoolonwheels.aps.edu
Enrollment: ***69***

Home of the Gray Fox - "Nothing we do changes the past. Everything we do changes the future."

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	8.50	$ 595,040	1.00	$ 97,300	$ -	9.50	$ 692,340
Educational Assistant	1.00	27,053	-	2,500	-	1.00	$ 29,553
Library	-	-	-	-	-	-	$ -
Principal / Assistant Principal	1.00	125,613	-	-	-	1.00	$ 125,613
Secretarial / Clerical / Technical	2.00	68,158	-	-	-	2.00	$ 68,158
Custodian	1.00	38,592	-	-	-	1.00	$ 38,592
Other	1.50	113,256	0.50	22,232	-	2.00	$ 135,488
Substitutes		7,500		6,001			$ 13,501
Benefits		365,433		46,012			$ 411,445
Personnel Total	15.00	$ 1,340,645	1.50	$ 174,045	$ -	16.50	$ 1,514,690
Non-Personnel							
Supplies & Materials		$ 7,000		$ 3,535	$ -		$ 10,535
Other		-		1,395	-		$ 1,395
Professional Development		-		127,000	-		$ 127,000
Purchased Services		6,714		-	-		$ 6,714
Textbooks		2,000		-	-		$ 2,000
Equipment/Furniture/Vehicles		-		-	31,205		$ 31,205
Computers		-		-	-		$ -
Software		8,000		4,000	-		$ 12,000
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 23,714		$ 135,930	$ 31,205		$ 190,849
Grand Total	**15.00**	**$ 1,364,359**	**1.50**	**$ 309,975**	**$ 31,205**	**16.50**	**$ 1,705,539**

NORTHWEST QUADRANT SCHOOLS

Cibola High School
Valley High School
Volcano Vista High School

Middle School Feeders

James Monroe Middle
Garfield Middle
LB Johnson Middle
Taylor Middle
Taft Middle
Tony Hillerman Middle

Elementary School Feeders

Alameda E.S.
Corrales E.S.
Alvarado E.S.
Chamiza E.S.
Petroglyph E.S.
Cochiti E.S.
Marie Hughes E.S.
Seven Bar E.S.
Duranes E.S.
Tierra Antigua E.S.
Sierra Vista E.S.
Griegos E.S.
Ventana Ranch E.S.
Sunset View E.S.
LaLuz E.S.
Los Ranchos E.S.
MacArthur E.S.

Schools of Choice

Coyote Willow Family School
eCademy High School
eCademy K-8
Vision Quest Alternative Middle
Career Enrichment Center

Operational & Capital Allocations: These are based on the original or approved budget. This means the initial financial plan determines how much money is distributed for day-to-day operations and major investments (like building repairs or new equipment).

Grant Allocations: These are based on an adjusted budget. This is because large grant awards often happen after the initial budget process is complete. The adjusted budget reflects the additional funding received through these grants, allowing for more accurate planning and spending.

Fiscal Year 2025	Operational FTE	Operational BUDGET	Total FTE	Total Budget
Personnel				
Secretarial / Clerical / Technical	0.5	24,973	0.5	$ 24,973
Custodian		-		$ -
Other	1.0	166,680	1.0	$ 166,680
Substitutes		2,671		$ 2,671
Benefits		73,252		$ 73,252
Personnel Total	1.5	$ 267,576	1.5	$ 267,576
Non-Personnel				
Supplies & Materials		4,767		$ 4,767
Other		-		$ -
Professional Development		33,205		$ 33,205
Purchased Services		6,370		$ 6,370
Textbooks		-		$ -
Equipment/Furniture/Vehicles		1,406		$ 1,406
Computers		2,288		$ 2,288
Software		28		$ 28
Maintenance & Construction		-		$ -
Non-Personnel Total		$ 48,064		$ 48,064
Grand Total	**1.5**	**$ 315,640**	**1.5**	**$ 315,640**

Elementary Schools

Alameda Elementary School

Location Number 207
Address: 412 Alameda Road, NW
Albuquerque, NM 87114
Principal: Melissa Sanchez
Phone: (505) 898-0070
Web Address: alameda.aps.edu
Enrollment: ***167***

Home of the Mustangs

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	14.60	$ 909,049	1.00	$ 234,869	$ -	15.60	$ 1,143,918
Educational Assistant	3.00	81,320	1.00	87,427	-	4.00	$ 168,747
Library	0.50	34,009	-	-	-	0.50	$ 34,009
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,633	-	-	-	2.00	$ 63,633
Custodian	2.50	96,480	-	-	-	2.50	$ 96,480
Other	1.75	81,470	0.89	33,754	-	2.64	$ 115,224
Substitutes		1,000	-	3,500	-	-	$ 4,500
Benefits		518,949		157,970			$ 676,919
Personnel Total	25.35	$ 1,891,333	2.89	$ 517,520	$ -	28.24	$ 2,408,853
Non-Personnel							
Supplies & Materials		$ 13,994		30,774.00	$ -		$ 44,768
Other		3,000		10,538	-		$ 13,538
Professional Development		2,000		18,233	-		$ 20,233
Purchased Services		-		4,000	-		$ 4,000
Textbooks		-		902	-		$ 902
Equipment/Furniture/Vehicles		-		15,112	14,940		$ 30,052
Computers		-		1,500	-		$ 1,500
Software		-		1,078	-		$ 1,078
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 18,994		$ 82,137	$ 14,940		$ 116,071
Grand Total	**25.35**	**$ 1,910,327**	**2.89**	**$ 599,657**	**$ 14,940**	**28.24**	**$ 2,524,924**

Alvarado Elementary School

Location Number 213
Address: 1100 Solar Road, NW
Albuquerque, NM 87107
Principal: Desiree Springer
Phone: (505) 344-4412
Web Address: alvarado.aps.edu
Enrollment: ***253***

Home of the Allstars

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	19.60	$ 1,409,405	-	$ 78,929	$ -	19.60	$ 1,488,334
Educational Assistant	5.50	147,064	0.50	42,537	-	6.00	$ 189,601
Library	0.50	34,009	-	-	-	0.50	$ 34,009
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	2.50	96,480	-	-	-	2.50	$ 96,480
Other	1.85	86,711	0.50	19,718	-	2.35	$ 106,429
Substitutes		2,000	-	-	-	-	$ 2,000
Benefits		735,504		60,990			$ 796,494
Personnel Total	32.95	$ 2,679,729	1.00	$ 202,174	$ -	33.95	$ 2,881,903
Non-Personnel							
Supplies & Materials		$ 12,309		$ 2,600	$ -		$ 14,909
Other		-		-	-		$ -
Professional Development		-		-	-		$ -
Purchased Services		5,908		-	-		$ 5,908
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	23,068		$ 23,068
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 18,217		$ 2,600	$ 23,068		$ 43,885
Grand Total	**32.95**	**$ 2,697,946**	**1.00**	**$ 204,774**	**$ 23,068**	**33.95**	**$ 2,925,788**

Chamiza Elementary School

Location Number 295
Address: 5401 Homestead Circle, NW
Albuquerque, NM 87120
Principal: Heidi Dudley
Phone: (505) 897-5174
Web Address: chamiza.aps.edu
Enrollment: ***270***

Home of the "Conejos"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	21.60	$ 1,462,968	-	$ 82,222	$ -	21.60	$ 1,545,190
Educational Assistant	13.50	361,295	0.50	44,376	-	14.00	$ 405,671
Library	0.75	51,014	0.25	20,468	-	1.00	$ 71,482
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	2.25	126,380	0.50	26,420	-	2.75	$ 152,800
Substitutes		5,000	-	1,500	-	-	$ 6,500
Benefits		865,792		77,142	-		$ 942,934
Personnel Total	44.10	$ 3,156,781	1.25	$ 252,128	$ -	45.35	$ 3,408,909
Non-Personnel							
Supplies & Materials		$ 18,347		$ 2,642	$ -		$ 20,989
Other		-		4,336	-		$ 4,336
Professional Development		-		10,000	-		$ 10,000
Purchased Services		1,200		2,500	-		$ 3,700
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	51,096		$ 51,096
Computers		-		-	-		$ -
Software		-		18,213	-		$ 18,213
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 19,547		$ 37,691	$ 51,096		$ 108,334
Grand Total	**44.10**	**$ 3,176,328**	**1.25**	**$ 289,819**	**$ 51,096**	**45.35**	**$ 3,517,243**

Cochiti Elementary School

Location Number 237
Address: 3100 San Isidro Road, NW
Albuquerque, NM 87107
Principal: Erin Northern
Phone: (505) 345-1432
Web Address: cochiti.aps.edu
Enrollment: ***177***

Home of the Cougars

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	15.60	$ 1,090,435	1.00	$ 123,978	$ -	16.60	$ 1,214,413
Educational Assistant	4.00	108,223	0.50	41,444	-	4.50	$ 149,667
Library	0.50	34,009	0.30	20,277	-	0.80	$ 54,286
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	2.50	96,480	-	-	-	2.50	$ 96,480
Other	1.75	82,263	1.00	56,939	-	2.75	$ 139,202
Substitutes		7,000	-	-	-	-	$ 7,000
Benefits		596,935		109,935			$ 706,870
Personnel Total	27.35	$ 2,183,901	2.80	$ 352,573	$ -	30.15	$ 2,536,474
Non-Personnel							
Supplies & Materials		15,491.00		1,962	$ -		$ 17,453
Other		-		1,158	-		$ 1,158
Professional Development		-		-	-		$ -
Purchased Services		1,000		245	-		$ 1,245
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		2,000		-	34,885		$ 36,885
Computers		-		-	-		$ -
Software		-		355	-		$ 355
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 18,491		$ 3,720	$ 34,885		$ 57,096
Grand Total	**27.35**	**$ 2,202,392**	**2.80**	**$ 356,293**	**$ 34,885**	**30.15**	**$ 2,593,570**

Corrales Elementary School

Location Number 351
Address: 200 Target Road
Corrales, NM 87048
Principal: Liv Baca Hochhausler
Phone: (505) 792-7400
Web Address: corrales.aps.edu
Enrollment: ***370***

Home of the Cubs - "You can't say you can't play

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	28.30	1,960,983	-	$ -	$ -	28.30	$ 1,960,983
Educational Assistant	6.50	172,570	0.50	27,872	-	7.00	$ 200,442
Library	0.50	34,009	-	-	-	0.50	$ 34,009
Principal / Assistant Principal	1.00	113,426	-	-	-	1.00	$ 113,426
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.50	135,072	-	-	-	3.50	$ 135,072
Other	2.50	148,012	0.50	33,828	-	3.00	$ 181,840
Substitutes		6,435	-	-	-	-	$ 6,435
Benefits		993,507		26,491			$ 1,019,998
Personnel Total	44.30	$ 3,627,147	1.00	88,191.00	$ -	45.30	$ 3,715,338
Non-Personnel							
Supplies & Materials		$ 16,500		$ 400	$ -		$ 16,900
Purchased Services		4,000		-	-		$ 4,000
Equipment/Furniture/Vehicles		1,000		-	32,012		$ 33,012
Non Personnel Total		$ 21,500		$ 400	$ 32,012		$ 53,912
Grand Total	**44.30**	**$ 3,648,647**	**1.00**	**$ 88,591**	**$ 32,012**	**45.30**	**$ 3,769,250**

Corrales Elementary is transitioning to a K-8 school, experiencing graduated enrollment for 6th grade in 2024, 7th grade in 2025 and 8th grade enrollment starting in 2026.

Duranes Elementary School

Location Number 249
Address: 2436 Zickert Road, NW
Albuquerque, NM 87104
Principal: Allison Gabaldon
Phone: (505) 764-2017
Web Address: duranes.aps.edu
Enrollment: ***113***

Home of the Unicorns

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	7.55	$ 514,457	-	$ 84,462	$ -	7.55	$ 598,919
Educational Assistant	6.00	158,722	0.50	70,472	-	6.50	$ 229,194
Library	-	-	-	-	-	-	$ -
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	1.75	68,932	0.50	16,913	-	2.25	$ 85,845
Substitutes	-	-	-	-	-	-	$ -
Benefits	-	390,136	-	73,643	-	-	$ 463,779
Personnel Total	21.30	$ 1,416,579	1.00	$ 245,490	$ -	22.30	$ 1,662,069
Non-Personnel							
Supplies & Materials		$ 4,032		$ 250	$ -		$ 4,282
Other		-		-	-		$ -
Professional Development		-		-	-		$ -
Purchased Services		-		-	-		$ -
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	33,761		$ 33,761
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 4,032		$ 250	$ 33,761		$ 38,043
Grand Total	**21.30**	**$ 1,420,611**	**1.00**	**$ 245,740**	**$ 33,761**	**22.30**	**$ 1,700,112**

Griegos Elementary School

Location Number 267
Address: 4040 San Isidro, NW
Albuquerque, NM 87107
Principal: Stephanie Gardner
Phone: (505) 345-3661
Web Address: griegos.aps.ede
Enrollment: ***233***

Home of the Mustangs

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	18.60	$ 1,283,626	0.50	$ 40,932	$ -	19.10	$ 1,324,558
Educational Assistant	4.00	103,907	0.50	13,539	-	4.50	$ 117,446
Library	0.50	34,009	-	-	-	0.50	$ 34,009
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	2.50	96,480	-	-	-	2.50	$ 96,480
Other	2.25	123,330	0.50	20,183	-	2.75	$ 143,513
Substitutes		5,377	-	600	-	-	$ 5,977
Benefits		685,365		54,667			$ 740,032
Personnel Total	30.85	$ 2,500,650	1.50	$ 129,921	$ -	32.35	$ 2,630,571
Non-Personnel							
Supplies & Materials		$ 8,599		$ 8,493	$ -		$ 17,092
Other		-		2,538	-		$ 2,538
Professional Development		-		6,000	-		$ 6,000
Purchased Services		-		-	-		$ -
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		200		-	57,870		$ 58,070
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 8,799		$ 17,031	$ 57,870		$ 83,700
Grand Total	**30.85**	**$ 2,509,449**	**1.50**	**$ 146,952**	**$ 57,870**	**32.35**	**$ 2,714,271**

Los Ranchos Elementary School

Location Number 336
Address: 7609 Fourth Street, NW
Albuquerque, NM 87107
Principal: Craig Robinson
Phone: (505) 898-0794
Web Address: losranchos.aps.edu
Enrollment: ***193***

Home of the Roadrunners

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	17.60	$ 1,127,208	2.34	$ 463,320	$ -	19.94	$ 1,590,528
Educational Assistant	8.50	234,269	0.50	81,864	-	9.00	$ 316,133
Library	0.50	34,009	-	5,524	-	0.50	$ 39,533
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	2.50	96,480	-	16,158	-	2.50	$ 112,638
Other	2.49	111,130	0.60	31,184	-	3.09	$ 142,314
Substitutes	-	5,000	-	23,975	-	-	$ 28,975
Benefits	-	670,858	-	214,693	-	-	$ 885,551
Personnel Total	**34.59**	$ 2,447,510	3.44	$ 836,718	$ -	38.03	$ 3,284,228
Non-Personnel							
Supplies & Materials		$ 8,293		$ 6,044	$ -		$ 14,337
Other		-		1,091	-		$ 1,091
Professional Development		-		-	-		$ -
Purchased Services		1,000		9,825	-		$ 10,825
Textbooks		876		500	-		$ 1,376
Equipment/Furniture/Vehicles		-		-	10,530		$ 10,530
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 10,169		$ 17,460	$ 10,530		$ 38,159
Grand Total	**34.59**	**$ 2,457,679**	**3.44**	**$ 854,178**	**$ 10,530**	**38.03**	**$ 3,322,387**

Home of the Lions - "Where excellence begins."

Douglas MacArthur Elementary School

Location Number 303
Address: 1100 MacArthur Rd., NW
Albuquerque, NM 87107
Principal: Fred March
Phone: (505) 344-1482
Web Address: macarthur.aps.edu
Enrollment: ***231***

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	20.60	$ 1,392,899	1.50	$ 96,035	$ -	22.10	$ 1,488,934
Educational Assistant	11.50	306,893	1.50	44,813	-	13.00	$ 351,706
Library	0.50	34,009	-	-	-	0.50	$ 34,009
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	2.50	96,480	-	-	-	2.50	$ 96,480
Other	2.25	125,917	0.50	33,309	-	2.75	$ 159,226
Substitutes		1,200	-	9,000	-	-	$ 10,200
Benefits		804,687		82,044			$ 886,731
Personnel Total	40.35	$ 2,930,641	3.50	$ 265,201	$ -	43.85	$ 3,195,842
Non-Personnel							
Supplies & Materials		$ 22,687		$ 7,243	$ -		$ 29,930
Other		-		2,893	-		$ 2,893
Professional Development		-		-	-		$ -
Purchased Services		-		350	-		$ 350
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	49,846		$ 49,846
Computers		-		-	-		$ -
Software		-		3,200	-		$ 3,200
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 22,687		$ 13,686	$ 49,846		$ 86,219
Grand Total	**40.35**	**$ 2,953,328**	**3.50**	**$ 278,887**	**$ 49,846**	**43.85**	**$ 3,282,061**

Marie M. Hughes Elementary School

Location Number 365
Address: 5701 Mojave, NW
Albuquerque, NM 87120
Principal: Jenna Bludworth
Phone: (505) 897-3080
Web Address: mariehughes.aps.edu
Enrollment: ***395***

Home of Husky Pride

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	30.60	$ 2,041,633	1.00	$ 123,053	$ -	31.60	$ 2,164,686
Educational Assistant	18.00	480,647	0.50	46,058	-	18.50	$ 526,705
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.20	71,044	-	-	-	2.20	$ 71,044
Custodian	3.50	135,072	-	-	-	3.50	$ 135,072
Other	3.00	168,042	0.50	38,500	-	3.50	$ 206,542
Substitutes	-	4,000	-	-	-	-	$ 4,000
Benefits	-	1,162,638	-	108,840	-	-	$ 1,271,478
Personnel Total	59.30	$ 4,236,517	2.00	$ 316,451	$ -	61.30	$ 4,552,968
Non-Personnel							
Supplies & Materials		$ 19,321		$ 6,760	$ -		$ 26,081
Other		-		1,621	-		$ 1,621
Professional Development		-		-	-		$ -
Purchased Services		-		-	-		$ -
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	19,255		$ 19,255
Computers		-		-	-		$ -
Software		6,885		-	-		$ 6,885
Maintenance & Construction		-		-	1,822		$ 1,822
Non Personnel Total		$ 26,206		$ 8,381	$ 21,078		$ 55,665
Grand Total	**59.30**	**$ 4,262,723**	**2.00**	**$ 324,832**	**$ 21,078**	**61.30**	**$ 4,608,633**

Mission Avenue Elementary School

Location Number 309
Address: 725 Mission Avenue, NE
Albuquerque, NM 87107
Principal: Jennifer Blea
Phone: (505) 344-5269
Web Address: missionavenue.aps.edu
Enrollment: ***333***

Excellence In Education

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	25.60	$ 1,717,505	2.00	$ 250,801	$ -	27.60	$ 1,968,306
Educational Assistant	9.00	241,322	0.50	44,241	-	9.50	$ 285,563
Library	0.50	34,009	-	-	-	0.50	$ 34,009
Principal / Assistant Principal	2.00	189,143	-	-	-	2.00	$ 189,143
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	2.25	127,415	1.00	40,961	-	3.25	$ 168,376
Substitutes		10,000	-	3,030	-	-	$ 13,030
Benefits		941,792		127,431	-	-	$ 1,069,223
Personnel Total	44.35	$ 3,440,095	3.50	$ 466,464	$ -	47.85	$ 3,906,559
Non-Personnel							
Supplies & Materials		$ 17,412		$ 15,793	$ -		$ 33,205
Other		-		3,516	-		$ 3,516
Professional Development		-		117,421	-		$ 117,421
Purchased Services		2,322		-	-		$ 2,322
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	77,540		$ 77,540
Computers		-		-	-		$ -
Software		1,500		-	-		$ 1,500
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 21,234		$ 136,730	$ 77,540		$ 235,504
Grand Total	**44.35**	**$ 3,461,329**	**3.50**	**$ 603,194**	**$ 77,540**	**47.85**	**$ 4,142,063**

Petroglyph Elementary School

Location Number 317
Address: 5100 Marna Lynn Ave., NW
Albuquerque, NM 87114
Principal: Kristina Romo
Phone: (505) 898-0923
Web Address: petroglyph.aps.edu
Enrollment: ***502***

Home of the Macaws

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	32.80	$ 2,261,060	0.30	$ 158,746	$ -	33.10	$ 2,419,806
Educational Assistant	15.50	387,631	0.50	85,073	-	16.00	$ 472,704
Library	0.50	34,009	0.50	40,500	-	1.00	$ 74,509
Principal / Assistant Principal	2.00	189,143	-	-	-	2.00	$ 189,143
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	4.00	154,368	-	-	-	4.00	$ 154,368
Other	2.50	141,750	0.50	33,828	-	3.00	$ 175,578
Substitutes		40,000	-	-	-	-	$ 40,000
Benefits		1,222,319		149,686			$ 1,372,005
Personnel Total	59.30	$ 4,493,413	1.80	$ 467,833	$ -	61.10	$ 4,961,246
Non-Personnel							
Supplies & Materials		$ 21,116		$ 725	$ -		$ 21,841
Other		-		1,587	-		$ 1,587
Professional Development		7,000		-	-		$ 7,000
Purchased Services		4,000		-	-		$ 4,000
Textbooks		4,000		-	-		$ 4,000
Equipment/Furniture/Vehicles		2,000		-	82,599		$ 84,599
Computers		-		-	-		$ -
Software		-		5,552	-		$ 5,552
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 38,116		$ 7,864	$ 82,599		$ 128,579
Grand Total	**59.30**	**$ 4,531,529**	**1.80**	**$ 475,697**	**$ 82,599**	**61.10**	**$ 5,089,825**

Seven Bar Elementary School

Location Number 265
Address: 4501 Seven Bar Loop, NW
Albuquerque, NM 87114
Principal: Roberta Montoya
Phone: (505) 899-2797
Web Address: 7-bar.aps.edu
Enrollment: ***499***

Home of the Wranglers

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	41.60	$ 2,858,931	1.00	$ 81,000	$ -	42.60	$ 2,939,931
Educational Assistant	25.50	683,452	0.50	25,752	-	26.00	$ 709,204
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	1.50	147,283	-	-	-	1.50	$ 147,283
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	5.00	192,960	-	-	-	5.00	$ 192,960
Other	3.00	178,270	0.50	33,831	-	3.50	$ 212,101
Substitutes		6,534	-	-	-	-	$ 6,534
Benefits		1,587,830		85,375			$ 1,673,205
Personnel Total	79.60	$ 5,786,411	2.00	$ 225,958	$ -	81.60	$ 6,012,369
Non-Personnel							
Supplies & Materials		$ 27,000		$ 1,575	$ -		$ 28,575
Other		-		13,396	-		$ 13,396
Professional Development		-		-	-		$ -
Purchased Services		3,000		-	-		$ 3,000
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		1,500		-	137,387		$ 138,887
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 31,500		$ 14,971	$ 137,387		$ 183,858
Grand Total	**79.60**	**$ 5,817,911**	**2.00**	**$ 240,929**	**$ 137,387**	**81.60**	**$ 6,196,227**

Sierra Vista Elementary School

Location Number 356
Address: 10220 Paseo del Norte, NW
Albuquerque, NM 87114
Principal: Delilah Lopez
Phone: (505) 898-0272
Web Address: sierravista.aps.edu
Enrollment: ***393***

Home of the Scorpions - "Where Children Come First"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	29.10	$ 1,975,584	1.00	$ 271,082	$ -	30.10	$ 2,246,666
Educational Assistant	9.00	233,311	0.50	103,045	-	9.50	$ 336,356
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	2.50	140,778	0.50	33,829	-	3.00	$ 174,607
Substitutes		10,000		-			$ 10,000
Benefits		1,023,471		199,058			$ 1,222,529
Personnel Total	47.60	$ 3,735,494	2.00	$ 607,014	$ -	49.60	$ 4,342,508
Non-Personnel							
Supplies & Materials		$ 28,094		$ 274	$ -		$ 28,368
Other		-		4,647	-		$ 4,647
Professional Development		5,000		-	-		$ 5,000
Purchased Services		-		-	-		$ -
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		950	66,988		$ 67,938
Computers		-		-	-		$ -
Software		2,500		3,198	-		$ 5,698
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 35,594		$ 9,069	$ 66,988		$ 111,651
Grand Total	**47.60**	**$ 3,771,088**	**2.00**	**$ 616,083**	**$ 66,988**	**49.60**	**$ 4,454,159**

Sunset View Elementary School

Location Number 393
Address: 6121 Paradise Blvd., NW
Albuquerque, NM 87114
Principal: Leeanna Maestas
Phone: (505) 792-3254
Web Address: sunsetview.aps.edu
Enrollment: ***415***

Home of the Mountain Lions

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	26.10	$ 1,797,725	-	$ -	$ -	26.10	$ 1,797,725
Educational Assistant	6.00	174,001	0.50	19,394	-	6.50	$ 193,395
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,633	-	-	-	2.00	$ 63,633
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	2.50	142,964	0.50	37,834	-	3.00	$ 180,798
Substitutes		3,000	-	-	-	-	$ 3,000
Benefits		929,122		26,537			$ 955,659
Personnel Total	41.60	$ 3,399,662	1.00	$ 83,765	$ -	42.60	$ 3,483,427
Non-Personnel							
Supplies & Materials		$ 13,107		$ 400	$ -		$ 13,507
Other		-		-	-		$ -
Professional Development		6,200		-	-		$ 6,200
Purchased Services		1,400		-	-		$ 1,400
Textbooks		10,700		-	-		$ 10,700
Equipment/Furniture/Vehicles		800		-	41,298		$ 42,098
Computers		-		-	-		$ -
Software		2,300		900	-		$ 3,200
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 34,507		$ 1,300	$ 41,298		$ 77,105
Grand Total	**41.60**	**$ 3,434,169**	**1.00**	**$ 85,065**	**$ 41,298**	**42.60**	**$ 3,560,532**

Tierra Antigua Elementary School

Location Number 389
Address: 8121 Rainbow Blvd., NW
Albuquerque, NM 87114
Principal: Shelby Sanchez
Phone: (505) 792-3262
Web Address: tierraantigua.aps.edu
Enrollment: ***743***

Home of the Firebirds - "EXPECT IT! LEARN IT! LIVE IT!"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	46.60	$ 3,157,622	-	$ -	$ -	46.60	$ 3,157,622
Educational Assistant	12.00	323,809	1.00	28,734	-	13.00	$ 352,543
Library	2.00	95,071	-	-	-	2.00	$ 95,071
Principal / Assistant Principal	2.00	189,143	-	-	-	2.00	$ 189,143
Secretarial / Clerical / Technical	3.00	92,187	-	-	-	3.00	$ 92,187
Custodian	4.00	154,368	-	-	-	4.00	$ 154,368
Other	3.75	234,919	0.50	59,073	-	4.25	$ 293,992
Substitutes		10,200	-	1,625	-	-	$ 11,825
Benefits		1,601,223		68,988			$ 1,670,211
Personnel Total	73.35	$ 5,858,542	1.50	$ 158,420	$ -	74.85	$ 6,016,962
Non-Personnel							
Supplies & Materials		$ 45,346		$ 2,000	$ -		$ 47,346
Other		-		-	-		$ -
Professional Development		3,500		-	-		$ 3,500
Purchased Services		6,200		-	-		$ 6,200
Textbooks		14,000		-	-		$ 14,000
Equipment/Furniture/Vehicles		6,000		-	90,746		$ 96,746
Computers		-		-	-		$ -
Software		19,112		-	-		$ 19,112
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 94,158		$ 2,000	$ 90,746		$ 186,904
Grand Total	**73.35**	**$ 5,952,700**	**1.50**	**$ 160,420**	**$ 90,746**	**74.85**	**$ 6,203,866**

Ventana Ranch Elementary School

Location Number 264
Address: 6801 Ventana Village Rd.
Albuquerque, NM 87114
Principal: Paula Garcia
Phone: (505) 890-7375
Web Address: ventanaranch.aps.edu
Enrollment: ***580***

Home of the Roadrunners

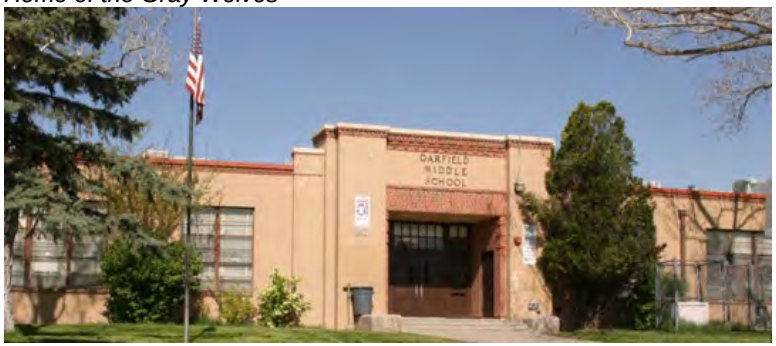
Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	37.10	$ 2,519,604	-	$ 202,949	$ -	37.10	$ 2,722,553
Educational Assistant	8.00	212,384	1.00	138,609	-	9.00	$ 350,993
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	2.00	189,143	-	-	-	2.00	$ 189,143
Secretarial / Clerical / Technical	2.00	64,133	-	-	-	2.00	$ 64,133
Custodian	4.50	173,664	-	-	-	4.50	$ 173,664
Other	2.50	141,744	0.50	38,971	-	3.00	$ 180,715
Substitutes		5,800	-	-	-	-	$ 5,800
Benefits		1,275,842		133,158			$ 1,409,000
Personnel Total	57.10	$ 4,650,332	1.50	$ 513,687	$ -	58.60	$ 5,164,019
Non-Personnel							
Supplies & Materials		$ 26,307		$ 1,400	$ -		$ 27,707
Other		-		4,500	-		$ 4,500
Professional Development		-		-	-		$ -
Purchased Services		1,100		-	-		$ 1,100
Textbooks		9,583		-	-		$ 9,583
Equipment/Furniture/Vehicles		-		-	38,864		$ 38,864
Computers		-		-	-		$ -
Software		6,500		-	-		$ 6,500
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 43,490		$ 5,900	$ 38,864		$ 88,254
Grand Total	**57.10**	**$ 4,693,822**	**1.50**	**$ 519,587**	**$ 38,864**	**58.60**	**$ 5,252,273**

Middle Schools

Garfield Middle School

Location Number 410
Address: 3501 Sixth Street, NW
Albuquerque, NM 87107
Principal: Joshua McLair
Phone: (505) 344-1647
Web Address: garfield.aps.edu
Enrollment: ***303***

Home of the Gray Wolves



Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	23.95	$ 1,641,087	1.95	$ 153,792	$ -	25.90	$ 1,794,879
Educational Assistant	5.00	131,256	-	-	-	5.00	$ 131,256
Library	1.00	27,053	-	-	-	1.00	$ 27,053
Principal / Assistant Principal	2.00	206,894	-	-	-	2.00	$ 206,894
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	4.50	173,664	-	-	-	4.50	$ 173,664
Other	2.75	176,855	0.50	37,723	-	3.25	$ 214,578
Substitutes		3,000	-	-	-		$ 3,000
Benefits		905,459		94,933			$ 1,000,392
Personnel Total	41.20	$ 3,328,401	2.45	$ 286,448	$ -	43.65	$ 3,614,849
Non-Personnel							
Supplies & Materials		$ 18,007		$ 4,506	$ -		$ 22,513
Other		-		1,647	-		$ 1,647
Professional Development		5,000		-	-		$ 5,000
Purchased Services		17,000		3,000	-		$ 20,000
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	31,709		$ 31,709
Computers		-		-	-		$ -
Software		11,064		-	-		$ 11,064
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 51,071		$ 9,153	$ 31,709		$ 91,933
Grand Total	**41.20**	**$ 3,379,472**	**2.45**	**$ 295,601**	**$ 31,709**	**43.65**	**$ 3,706,782**

James Monroe Middle School

Location Number 490
Address: 6100 Paradise Blvd., NW
Albuquerque, NM 87114
Principal: Michelle Vela
Phone: (505) 897-0101
Web Address: jamesmonroe.aps.edu
Enrollment: ***667***

Home of the Raptors

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	47.82	$ 3,259,736	1.32	$ 90,307	$ -	49.14	$ 3,350,043
Educational Assistant	10.50	290,118	-	670	-	10.50	$ 290,788
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	2.00	206,893	-	-	-	2.00	$ 206,893
Secretarial / Clerical / Technical	2.00	63,133	1.00	33,715	-	3.00	$ 96,848
Custodian	5.50	212,256	-	-	-	5.50	$ 212,256
Other	3.50	243,117	0.50	33,893	-	4.00	$ 277,010
Substitutes		5,000	-	-	-	-	$ 5,000
Benefits		1,626,251		67,787			$ 1,694,038
Personnel Total	72.32	$ 5,974,522	2.82	$ 226,372	$ -	75.14	$ 6,200,894
Non-Personnel							
Supplies & Materials		$ 26,919		$ 4,480	$ -		$ 31,399
Other		-		10,179	-		$ 10,179
Professional Development		-		-	-		$ -
Purchased Services		-		-	-		$ -
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	208,389		$ 208,389
Computers		-		-	-		$ -
Software		14,000		3,523	-		$ 17,523
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 40,919		$ 18,182	$ 208,389		$ 267,490
Grand Total	**72.32**	**$ 6,015,441**	**2.82**	**$ 244,554**	**$ 208,389**	**75.14**	**$ 6,468,384**

Lyndon B. Johnson Middle School

Location Number 485
Address: 6811 Taylor Ranch Dr., NW
Albuquerque, NM 87120
Principal: Paula Nunez
Phone: (505) 898-1492
Web Address: lbj.aps.edu
Enrollment: ***570***

Home of the Coyotes - "Believe - Achieve - Succeed"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	46.80	$ 3,205,945	1.30	$ 108,649	$ -	48.10	$ 3,314,594
Educational Assistant	24.40	659,379	-	567	-	24.40	$ 659,946
Library	1.00	27,053	-	-	-	1.00	$ 27,053
Principal / Assistant Principal	2.00	206,893	-	-	-	2.00	$ 206,893
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	6.00	231,552	-	-	-	6.00	$ 231,552
Other	4.50	271,595	0.50	38,909	-	5.00	$ 310,504
Substitutes		2,000	-	540	-	-	$ 2,540
Benefits		1,743,342		64,626			$ 1,807,968
Personnel Total	86.70	$ 6,410,892	1.80	$ 213,291	$ -	88.50	$ 6,624,183
Non-Personnel							
Supplies & Materials		$ 14,500		$ 4,990	$ -		$ 19,490
Other		-		3,296	-		$ 3,296
Professional Development		3,000		19,046	-		$ 22,046
Purchased Services		4,500		-	-		$ 4,500
Textbooks		4,762		-	-		$ 4,762
Equipment/Furniture/Vehicles		4,686		-	121,188		$ 125,874
Computers		-		-	-		$ -
Software		7,000		-	-		$ 7,000
Maintenance & Construction		-		-	$ -		$ -
Non Personnel Total		$ 38,448		$ 27,332	$ 121,188		$ 186,968
Grand Total	**86.70**	**$ 6,449,340**	**1.80**	**$ 240,623**	**$ 121,188**	**88.50**	**$ 6,811,151**

Taft Middle School

Location Number 455
Address: 620 Schulte Road, NW
Albuquerque, NM 87107
Principal: Crystal Avalos
Phone: (505) 344-4389
Web Address: taft.aps.edu
Enrollment: ***268***

Home of the Trojans

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	19.01	$ 1,301,863	1.79	$ 141,170	$ -	20.80	$ 1,443,033
Educational Assistant	2.00	51,586	-	-	-	2.00	$ 51,586
Library	1.00	27,053	-	-	-	1.00	$ 27,053
Principal / Assistant Principal	2.00	206,894	-	-	-	2.00	$ 206,894
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	6.00	231,552	-	-	-	6.00	$ 231,552
Other	2.50	166,518	0.50	37,427	-	3.00	$ 203,945
Substitutes		-	-	-	-	-	$ -
Benefits		766,984		77,106			$ 844,090
Personnel Total	34.51	$ 2,815,583	2.29	$ 255,703	$ -	36.80	$ 3,071,286
Non-Personnel							
Supplies & Materials		$ 18,990		$ 1,760	$ -		$ 20,750
Other		-		1,266	-		$ 1,266
Professional Development		-		-	-		$ -
Purchased Services		9,592		-	-		$ 9,592
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	19,549		$ 19,549
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 28,582		$ 3,026	$ 19,549		$ 51,157
Grand Total	**34.51**	**$ 2,844,165**	**2.29**	**$ 258,729**	**$ 19,549**	**36.80**	**$ 3,122,443**

Taylor Middle School

Location Number 457
Address: 8200 Guadalupe Trail, NW
Albuquerque, NM 87114
Principal: Andrea Carabajal
Phone: (505) 898-3666
Web Address: taylor.aps.edu
Enrollment: ***291***

Home of the Thunderbirds - "Believe, Achieve, Succeed"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	25.55	$ 1,719,996	0.94	$ 82,119	$ -	26.49	$ 1,802,115
Educational Assistant	12.00	316,218	-	396	-	12.00	$ 316,614
Library	0.50	34,009	-	-	-	0.50	$ 34,009
Principal / Assistant Principal	2.00	206,894	-	-	-	2.00	$ 206,894
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	5.00	192,960	-	-	-	5.00	$ 192,960
Other	2.50	175,277	0.50	33,834	-	3.00	$ 209,111
Substitutes		4,080	-	-	-	-	$ 4,080
Benefits		1,008,931		40,231			$ 1,049,162
Personnel Total	49.55	$ 3,721,498	1.44	$ 156,580	$ -	50.99	$ 3,878,078
Non-Personnel							
Supplies & Materials		$ 15,758		$ 12,348	$ -		$ 28,106
Other		-		1,379	-		$ 1,379
Professional Development		6,000		-	-		$ 6,000
Purchased Services		2,850		-	-		$ 2,850
Textbooks		45		-	-		$ 45
Equipment/Furniture/Vehicles		-		-	60,006		$ 60,006
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 24,653		$ 13,727	$ 60,006		$ 98,386
Grand Total	**49.55**	**$ 3,746,151**	**1.44**	**$ 170,307**	**$ 60,006**	**50.99**	**$ 3,976,464**

Tony Hillerman Middle School

Location Number 492
Address: 8101 Rainbow Blvd. NW
Albuquerque, NM 87114
Principal: Ana Sanchez
Phone: (505) 792-0698
Web Address: tonyhillerman.aps.edu
Enrollment: ***932***

Home of the Thunder

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	59.20	$ 4,029,572	-	$ -	$ -	59.20	$ 4,029,572
Educational Assistant	9.00	234,190	-	-	-	9.00	$ 234,190
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	3.00	297,182	-	-	-	3.00	$ 297,182
Secretarial / Clerical / Technical	3.50	106,714	-	-	-	3.50	$ 106,714
Custodian	6.50	250,848	-	-	-	6.50	$ 250,848
Other	4.00	283,489	0.50	59,199	-	4.50	$ 342,688
Substitutes		-	-	1,275	-	-	$ 1,275
Benefits		1,973,968		17,267			$ 1,991,235
Personnel Total	86.20	$ 7,243,981	0.50	$ 77,741	$ -	86.70	$ 7,321,722
Non-Personnel							
Supplies & Materials		$ 27,476		$ -	$ -		$ 27,476
Other		-		-	-		$ -
Professional Development		10,000		-	-		$ 10,000
Purchased Services		6,590		-	-		$ 6,590
Textbooks		870		-	-		$ 870
Equipment/Furniture/Vehicles		380		-	211,652		$ 212,032
Computers		-		-	-		$ -
Software		17,000		-	-		$ 17,000
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 62,316		$ -	$ 211,652		$ 273,968
Grand Total	**86.20**	**$ 7,306,297**	**0.50**	**$ 77,741**	**$ 211,652**	**86.70**	**$ 7,595,690**

High Schools

Cibola High School

Location Number 580
Address: 1510 Ellison Dr., NW
Albuquerque, NM 87114
Principal: Kim Finke
Phone: (505) 897-0110
Web Address: cibola.aps.edu
Enrollment: ***1,598***

Home of the Cougars

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	96.30	$ 6,650,245	-	$ 14,710	$ -	96.30	$ 6,664,955
Educational Assistant	27.00	717,646	-	-	-	27.00	$ 717,646
Library	2.00	95,071	-	-	-	2.00	$ 95,071
Principal / Assistant Principal	4.00	443,442	-	-	-	4.00	$ 443,442
Secretarial / Clerical / Technical	7.00	218,453	-	-	-	7.00	$ 218,453
Custodian	12.00	463,104	-	-	-	12.00	$ 463,104
Other	10.03	1,006,707	0.50	73,568	-	10.53	$ 1,080,275
Substitutes		6,016	-	-			$ 6,016
Benefits		3,573,917		44,473			$ 3,618,390
Personnel Total	158.33	$ 13,174,601	0.50	$ 132,751	$ -	158.83	$ 13,307,352
Non-Personnel							
Supplies & Materials		$ 84,000		$ 10,707	$ -		$ 94,707
Other		-		-	-		$ -
Professional Development		12,300		3,300	-		$ 15,600
Purchased Services		4,500		-	-		$ 4,500
Textbooks		7,191		-	-		$ 7,191
Equipment/Furniture/Vehicles		12,195		-	200,052		$ 212,247
Computers		-		-	-		$ -
Software		2,400		-	-		$ 2,400
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 122,586		$ 14,007	$ 200,052		$ 336,645
Grand Total	**158.33**	**$ 13,297,187**	**0.50**	**$ 146,758**	**$ 200,052**	**158.83**	**$ 13,643,997**

Valley High School

Location Number 560
Address: 1505 Candelaria Rd., NW
Albuquerque, NM 87107
Principal: Anthony Griego
Phone: (505) 345-9021
Web Address: valley.aps.edu
Enrollment: ***1,005***

Home of the Vikings

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	66.60	$ 4,626,539	4.20	$ 282,736	$ -	70.80	$ 4,909,275
Educational Assistant	21.00	561,666	-	-	-	21.00	$ 561,666
Library	2.00	95,071	-	-	-	2.00	$ 95,071
Principal / Assistant Principal	4.00	443,442	-	-	-	4.00	$ 443,442
Secretarial / Clerical / Technical	5.00	160,345	-	-	-	5.00	$ 160,345
Custodian	11.00	424,512	-	-	-	11.00	$ 424,512
Other	10.00	1,032,089	0.50	50,197	-	10.50	$ 1,082,286
Substitutes		1,700	-	-			$ 1,700
Benefits		2,724,812		148,002			$ 2,872,814
Personnel Total	119.60	$ 10,070,176	4.70	$ 480,935	$ -	124.30	$ 10,551,111
Non-Personnel							
Supplies & Materials		$ 45,030		$ 16,697	$ -		$ 61,727
Other		-		4,393	-		$ 4,393
Professional Development		34,253		6,098	-		$ 40,351
Purchased Services		16,000		-	-		$ 16,000
Textbooks		23,514		-	-		$ 23,514
Equipment/Furniture/Vehicles		-		-	161,758		$ 161,758
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 118,797		$ 27,188	$ 161,758		$ 307,743
Grand Total	**119.60**	**$ 10,188,973**	**4.70**	**$ 508,123**	**$ 161,758**	**124.30**	**$ 10,858,854**

Volcano Vista High School

Location Number 575
Address: 8100 Rainbow Blvd., NW
Albuquerque, NM 87114
Principal: Melissa Sedillo
Phone: (505) 880-2595
Web Address: volcanovista.aps.edu
Enrollment: ***2,171***

Home of the Hawks

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	126.80	$ 8,658,162	-	$ 11,210	$ -	126.80	$ 8,669,372
Educational Assistant	24.00	641,814	-	-	-	24.00	$ 641,814
Library	2.00	95,071	-	-	-	2.00	$ 95,071
Principal / Assistant Principal	5.00	543,540	-	-	-	5.00	$ 543,540
Secretarial / Clerical / Technical	9.00	276,561	-	-	-	9.00	$ 276,561
Custodian	13.00	501,696	-	-	-	13.00	$ 501,696
Other	12.20	1,135,662	0.50	67,925	-	12.70	$ 1,203,587
Substitutes		12,000	-	-			$ 12,000
Benefits		4,428,875		52,705			$ 4,481,580
Personnel Total	192.00	$ 16,293,381	0.50	$ 131,840	$ -	192.50	$ 16,425,221
Non-Personnel							
Supplies & Materials		$ 78,649		$ 889	$ -		$ 79,538
Other		-		-	-		$ -
Professional Development		13,000		500	-		$ 13,500
Purchased Services		28,000		-	-		$ 28,000
Textbooks		16,520		-	-		$ 16,520
Equipment/Furniture/Vehicles		3,500		-	270,229		$ 273,729
Computers		-		-	-		$ -
Software		5,000		-	-		$ 5,000
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 144,669		$ 1,389	$ 270,229		$ 416,287
Grand Total	**192.00**	**$ 16,438,050**	**0.50**	**$ 133,229**	**$ 270,229**	**192.50**	**$ 16,841,508**

Schools of Choice

Career Enrichment Center

Location Number 592

Address: 807 Mountain Rd., NE
Albuquerque, NM 87102
Principal: Patrick Arguelles
Phone: (505) 247-3658
Web Address: cec.aps.edu
Enrollment: **222**

Home of "The Elements"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	34.85	$ 2,382,473	1.55	$ 129,297	$ -	36.40	$ 2,511,770
Educational Assistant	3.00	81,159	1.75	46,000	-	4.75	$ 127,159
Library	-	-	-	-	-	-	$ -
Principal / Assistant Principal	2.00	221,262	-	-	-	2.00	$ 221,262
Secretarial / Clerical / Technical	5.00	167,044	0.40	7,500	-	5.40	$ 174,544
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	2.15	166,409	1.45	72,762	-	3.60	$ 239,171
Substitutes		3,350	-	-			$ 3,350
Benefits		1,186,260		106,343			$ 1,292,603
Personnel Total	50.00	$ 4,323,733	5.15	$ 361,902	$ -	55.15	$ 4,685,635
Non-Personnel							
Supplies & Materials		$ 70,380		$ 16,093	$ -		$ 86,473
Other		-		5,780	-		$ 5,780
Professional Development		3,950		6,250	-		$ 10,200
Purchased Services		63,127		11,000	-		$ 74,127
Textbooks		19,448		-	-		$ 19,448
Equipment/Furniture/Vehicles		3,549		681	72		$ 4,302
Computers		2,300		-	-		$ 2,300
Software		500		6,660	-		$ 7,160
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 163,254		$ 46,464	$ 72		$ 209,790
Grand Total	**50.00**	**$ 4,486,987**	**5.15**	**$ 408,366**	**$ 72**	**55.15**	**$ 4,895,425**

Coyote Willow Family School

Location Number 952
Address: 7125 Irving Blvd. NW
Albuquerque, NM 87114
Principal: Adrianne Elkins
Phone: (505) 253-0050
Web Address: cwfs.aps.edu
Enrollment: ***280***
Coyote Willow: A School of Choice

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	18.20	$ 1,225,990	-	$ -	$ -	18.20	$ 1,225,990
Educational Assistant	2.50	67,929	0.50	13,013	-	3.00	$ 80,942
Library	-	-	-	-	-	-	$ -
Principal / Assistant Principal	1.00	125,613	-	-	-	1.00	$ 125,613
Secretarial / Clerical / Technical	1.50	51,956	-	-	-	1.50	$ 51,956
Custodian	1.50	57,888	-	-	-	1.50	$ 57,888
Other	1.75	81,555	0.50	16,915	-	2.25	$ 98,470
Substitutes		8,000	-	-			$ 8,000
Benefits		598,061		15,610			$ 613,671
Personnel Total	26.45	$ 2,216,992	1.00	$ 45,538	$ -	27.45	$ 2,262,530
Non-Personnel							
Supplies & Materials		$ 17,400		$ 75	$ -		$ 17,475
Other		-		-	-		$ -
Professional Development		-		-	-		$ -
Purchased Services		1,500		-	-		$ 1,500
Textbooks		8,585		-	-		$ 8,585
Equipment/Furniture/Vehicles		3,500		-	30,104		$ 33,604
Computers		-		-	-		$ -
Software		250		-	-		$ 250
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 31,235		$ 75	$ 30,104		$ 61,414
Grand Total	**26.45**	**$ 2,248,227**	**1.00**	**$ 45,613**	**$ 30,104**	**27.45**	**$ 2,323,944**

eCADEMY K-8

Location Number 498
Address: 5300 Cutler NE
Albuquerque, NM 87110
Principal: Daniel Gutierrez
Phone: (505) 247-4209
Web Address: ecademy.aps.edu
Enrollment: ***605***

The Home of the Night Owls

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	40.60	$ 2,833,576	3.00	$ 227,811	$ -	43.60	$ 3,061,387
Educational Assistant	2.00	54,215	-	-	-	2.00	$ 54,215
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	2.00	207,348	-	-	-	2.00	$ 207,348
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	-	-	-	-	-	-	$ -
Other	3.25	222,333	1.50	57,467	-	4.75	$ 279,800
Substitutes		35,000	-	-			$ 35,000
Benefits		1,273,508		113,632			$ 1,387,140
Personnel Total	50.85	$ 4,757,131	4.50	$ 398,910	$ -	55.35	$ 5,156,041
Non-Personnel							
Supplies & Materials		$ 32,615		$ 1,600	$ -		$ 34,215
Other		-		1	-		$ 1
Professional Development		-		1,000	-		$ 1,000
Purchased Services		7,000		-	-		$ 7,000
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	22,050		$ 22,050
Computers		-		-	-		$ -
Software		59,087		31,529	-		$ 90,616
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 98,702		$ 34,130	$ 22,050		$ 154,882
Grand Total	**50.85**	**$ 4,855,833**	**4.50**	**$ 433,040**	**$ 22,050**	**55.35**	**$ 5,310,923**

eCADEMY

Location Number **517**
Address: 5300 Cutler NE
Albuquerque, NM 87110
Principal: Ronald Worley
Phone: (505) 247-4209
Web Address: ecademy.aps.edu
Enrollment: ***1,170***

The Home of the Night Owls

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	44.50	$ 3,096,872	2.40	$ 282,319	$ -	46.90	$ 3,379,191
Educational Assistant	3.00	81,159	-	-	-	3.00	$ 81,159
Library	0.40	27,207	-	-	-	0.40	$ 27,207
Principal / Assistant Principal	3.00	316,911	-	-	-	3.00	$ 316,911
Secretarial / Clerical / Technical	4.00	137,990	-	-	-	4.00	$ 137,990
Custodian	1.50	58,388	-	-	-	1.50	$ 58,388
Other	3.80	288,571	0.80	57,488	-	4.60	$ 346,059
Substitutes		2,500	-	-			$ 2,500
Benefits		1,506,378		133,869			$ 1,640,247
Personnel Total	60.20	$ 5,515,976	3.20	$ 473,676	$ -	63.40	$ 5,989,652
Non-Personnel							
Supplies & Materials		$ 13,973		$ 3,792	$ -		$ 17,765
Other		-		7,205	-		$ 7,205
Professional Development		-		-	-		$ -
Purchased Services		-		-	-		$ -
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		4,500		-	33,458		$ 37,958
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 18,473		$ 10,997	$ 33,458		$ 62,928
Grand Total	**60.20**	**$ 5,534,449**	**3.20**	**$ 484,673**	**$ 33,458**	**63.40**	**$ 6,052,580**

Juvenile Detention Center

Location Number 548
Address: 5100 2nd St., SW
Albuquerque, NM 87107
Principal: Rodney Suazo
Phone: (505) 342-3723
Web Address: jdc.aps.edu
Enrollment: ***53***

Home of the Dust Devils - "Together we make it work"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	11.70	$ 797,749	-	$ 15,973	$ -	11.70	$ 813,722
Educational Assistant	1.00	31,439	2.00	60,000	-	3.00	$ 91,439
Library	-	-	-	-	-	-	$ -
Principal / Assistant Principal	1.00	125,613	-	-	-	1.00	$ 125,613
Secretarial / Clerical / Technical+	1.60	57,526	-	-	-	1.60	$ 57,526
Custodian	-	-	-	-	-	-	$ -
Other	-	-	-	-	-	-	$ -
Substitutes		22,742		-			$ 22,742
Benefits		380,215		36,237			$ 416,452
Personnel Total	15.30	$ 1,415,284	2.00	$ 112,210	$ -	17.30	$ 1,527,494
Non-Personnel							
Supplies & Materials		$ 20,500		$ -	$ -		$ 20,500
Other		-		-	-		$ -
Professional Development		4,000		15,000	-		$ 19,000
Purchased Services		-		-	-		$ -
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	-		$ -
Computers		-		-	11,561		$ 11,561
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 24,500		$ 15,000	$ 11,561		$ 51,061
Grand Total	**15.30**	**$ 1,439,784**	**2.00**	**$ 127,210**	**$ 11,561**	**17.30**	**$ 1,578,555**

Vision Quest Alternative

Location Number **840**
Address: Located at McKinley, Harrision and John Adams Middle Schools Albuquerque, NM 87125
Principal: Rodney Suazo
Phone: (505) 352-0343
Web Address: visionquest.aps.edu
Enrollment: ***2***

Vision Quest: A School of Choice

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	4.80	$ 324,173	-	$ -	$ -	4.80	$ 324,173
Educational Assistant	1.00	27,053	-	-	-	1.00	$ 27,053
Library	-	-	-	-	-	-	$ -
Principal / Assistant Principal	-	-	-	-	-	-	$ -
Secretarial / Clerical / Technical	1.00	34,079	-	-	-	1.00	$ 34,079
Custodian	-	-	-	-	-	-	$ -
Other	1.00	76,643	-	-	-	1.00	$ 76,643
Substitutes		3,000		-			$ 3,000
Benefits		175,071					$ 175,071
Personnel Total	7.80	$ 640,019	-	$ -	$ -	7.80	$ 640,019
Non-Personnel							
Supplies & Materials		$ 43,000		$ 75	$ -		$ 43,075
Other		-		-	-		$ -
Professional Development		14,870		-	-		$ 14,870
Purchased Services		-		-	-		$ -
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		3,000		-	12,081		$ 15,081
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 60,870		$ 75	$ 12,081		$ 73,026
Grand Total	**7.80**	**$ 700,889**	**-**	**$ 75**	**$ 12,081**	**7.80**	**$ 713,045**

NORTHEAST QUADRANT SCHOOLS

Del Norte High School	Eldorado High School	La Cueva High School	Sandia High School

Middle School Feeders

Cleveland Middle	Eisenhower Middle	Desert Ridge Middle	Grand Middle
McKinley Middle	Hoover Middle		Madison Middle

Elementary School Feeders

Arroyo Del Oso E.S.	Georgia O'Keeffe E.S.	Dennis Chavez E.S.	Bellehaven E.S.
Bel-Air E.S.	John Baker E.S.	Double Eagle E.S.	Comanche E.S.
E.G. Ross E.S.	Matheson Park E.S.	Hubert Humphrey E.S.	Osuna E.S.
Hodgin E.S.	Mitchell E.S.	North Star E.S.	Sombra Del Monte E.S.
	Onate E.S.		
	S.Y. Jackson E.S.		

Schools of Choice

Freedom High School	Desert Willow Family Schools

Operational & Capital Allocations: These are based on the original or approved budget. This means the initial financial plan determines how much money is distributed for day-to-day operations and major investments (like building repairs or new equipment).

Grant Allocations: These are based on an adjusted budget. This is because large grant awards often happen after the initial budget process is complete. The adjusted budget reflects the additional funding received through these grants, allowing for more accurate planning and spending.

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants BUDGET	Total FTE	Total Budget
Personnel					
Secretarial / Clerical / Technical	0.5	26,455		0.5	$ 26,455
Custodian		-			$ -
Other	1.0	153,071	24,000	1.0	$ 177,071
Substitutes		2,671			$ 2,671
Benefits		67,967	6,542		$ 74,509
Personnel Total	1.5	$ 250,164	$ 30,542	1.5	$ 280,706
Non-Personnel					
Supplies & Materials		3,766			$ 3,766
Other		-			$ -
Professional Development		21,012			$ 21,012
Purchased Services		6,370			$ 6,370
Equipment/Furniture/Vehicles		1,406			$ 1,406
Computers		2,288			$ 2,288
Software		27			$ 27
Non-Personnel Total		$ 34,869			$ 34,869
Grand Total	**1.5**	**$ 285,033**	**$ 30,542**	**1.5**	**$ 315,575**

Elementary Schools

Arroyo Del Oso Elementary School

Location Number 329
Address: 6504 Harper, NE
Albuquerque, NM 87109
Principal: Deborah Henley
Phone: (505) 821-9393
Web Address: arroyodeloso.aps.edu
Enrollment: **294**
Home of the Bears - "ADO is oso responsible, respectful, caring and safe"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	23.60	$ 1,586,758	1.00	$ 94,974	$ -	24.60	$ 1,681,732
Educational Assistant	20.00	530,687	0.50	16,904	-	20.50	$ 547,591
Library	0.50	34,009	0.30	20,523	-	0.80	$ 54,532
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	2.25	123,842	1.50	47,514	-	3.75	$ 171,356
Substitutes		2,000	-	-	-	-	$ 2,000
Benefits		969,500		76,370			$ 1,045,870
Personnel Total	52.35	$ 3,531,128	3.30	$ 256,285	$ -	55.65	$ 3,787,413
Non-Personnel							
Supplies & Materials		$ 29,000		$ 23,040	$ -		$ 52,040
Other		-		15,209	-		$ 15,209
Professional Development		-		-	-		$ -
Purchased Services		945		499	-		$ 1,444
Textbooks		1,000		-	-		$ 1,000
Equipment/Furniture/Vehicles		500		-	98,037		$ 98,537
Computers		-		-	-		$ -
Software		8,500		8,000	-		$ 16,500
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 39,945		$ 46,748	$ 98,037		$ 184,730
Grand Total	**52.35**	**$ 3,571,073**	**3.30**	**$ 303,033**	**$ 98,037**	**55.65**	**$ 3,972,143**

Bel Air Elementary School

Location Number 228
Address: 4725 Candelaria Road, NE
Albuquerque, NM 87110
Principal: Hannah Mainolfa
Phone: (505) 888-4033
Web Address: bel-air.aps.edu
Enrollment: ***231***

Home of the Bengals - "All Bengals at Bel-Air have PAW Power! We are responsible, respectful, caring and safe."

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	19.70	$ 1,329,956	1.23	$ 369,309	$ -	20.93	$ 1,699,265
Educational Assistant	7.00	193,113	1.08	71,404	-	8.08	$ 264,517
Library	0.50	34,009	0.12	12,397	-	0.62	$ 46,406
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.50	135,072	-	17,628	-	3.50	$ 152,700
Other	2.00	106,089	1.06	82,936	-	3.06	$ 189,025
Substitutes		675	-	36,357	-	-	$ 37,032
Benefits		744,747		232,895			$ 977,642
Personnel Total	35.70	$ 2,712,217	3.49	$ 822,926	$ -	39.19	$ 3,535,143
Non-Personnel							
Supplies & Materials		$ 14,022		$ 25,711	$ -		$ 39,733
Other		-		2,946	-		$ 2,946
Professional Development		-		59,900	-		$ 59,900
Purchased Services		2,000		-	-		$ 2,000
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	25,527		$ 25,527
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 16,022		$ 88,557	$ 25,527		$ 130,106
Grand Total	**35.70**	**$ 2,728,239**	**3.49**	**$ 911,483**	**$ 25,527**	**39.19**	**$3,665,249**

Bellehaven Elementary School

Location Number 229
Address: 8701 Princess Jeanne St., NE
Albuquerque, NM 87112
Principal: Sara Carrillo
Phone: (505) 298-7489
Web Address: bellehaven.aps.edu
Enrollment: ***209***

Home of the Bobcats - All of us together are better than any one of us on our best day.

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	16.60	$ 1,170,029	1.84	$ 367,898	$ -	18.44	$ 1,537,927
Educational Assistant	6.50	180,858	0.50	47,870	-	7.00	$ 228,728
Library	0.50	34,009	-	4,638	-	0.50	$ 38,647
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	64,133	-	-	-	2.00	$ 64,133
Custodian	2.50	96,480	-	15,563	-	2.50	$ 112,043
Other	1.75	86,142	0.50	21,722	-	2.25	$ 107,864
Substitutes		2,500		1,000			$ 3,500
Benefits		656,412		194,327			$ 850,739
Personnel Total	30.85	$ 2,395,986	2.84	$ 653,018	$ -	33.69	$ 3,049,004
Non-Personnel							
Supplies & Materials		$ 38,062		$ 4,039	$ -		$ 42,101
Other		-		2,638	-		$ 2,638
Professional Development		-		-	-		$ -
Purchased Services		4,000		-	-		$ 4,000
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		2,000		-	12,493		$ 14,493
Computers		-		-	-		$ -
Software		-		7,000	-		$ 7,000
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 44,062		$ 13,677	$ 12,493		$ 70,232
Grand Total	**30.85**	**$ 2,440,048**	**2.84**	**$ 666,695**	**$ 12,493**	**33.69**	**$ 3,119,236**

Comanche Elementary School

Location Number 241
Address: 3505 Pennsylvania St. ,NE
Albuquerque, NM 87110
Principal: Lisa Ulibarri-Miller
Phone: (505) 884-5275
Web Address: comanche.aps.edu
Enrollment: ***327***

Home of the Bears

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	26.10	$ 1,774,046	-	$ 79,642	$ -	26.10	$ 1,853,688
Educational Assistant	6.00	163,020	1.10	61,643	-	7.10	$ 224,663
Library	0.50	34,009	0.50	40,500	-	1.00	$ 74,509
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	2.25	117,439	0.50	23,493	-	2.75	$ 140,932
Substitutes		5,000					$ 5,000
Benefits		898,631		83,972			$ 982,603
Personnel Total	40.85	$ 3,276,477	2.10	$ 289,250	$ -	42.95	$ 3,565,727
Non-Personnel							
Supplies & Materials		$ 15,276		$ 3,322	$ -		$ 18,598
Other		-		1,359	-		$ 1,359
Professional Development		-		-	-		$ -
Purchased Services		200		4,500	-		$ 4,700
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		500		-	32,637		$ 33,137
Computers		-		-	-		$ -
Software		-		2,000	-		$ 2,000
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 15,976		$ 11,181	$ 32,637		$ 59,794
Grand Total	**40.85**	**$ 3,292,453**	**2.10**	**$ 300,431**	**$ 32,637**	**42.95**	**$ 3,625,521**

Dennis Chavez Elementary School

Location Number 203
Address: 7500 Barstow, NE
Albuquerque, NM 87109
Principal: Jessica Chavez
Phone: (505) 821-1810
Web Address: dennischavez.aps.edu
Enrollment: **571**

Home of the Panthers - "Where character builds Panther pride!"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	45.60	$ 3,021,448	-	$ 56,241	$ -	45.60	$ 3,077,689
Educational Assistant	35.00	941,381	1.00	57,761	-	36.00	$ 999,142
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	1.50	147,283	-	-	-	1.50	$ 147,283
Secretarial / Clerical / Technical	2.00	63,233	-	-	-	2.00	$ 63,233
Custodian	3.50	135,072	-	-	-	3.50	$ 135,072
Other	2.50	147,215	0.50	39,465	-	3.00	$ 186,680
Substitutes		19,000	-	-	-	-	$ 19,000
Benefits		1,713,588		80,919			$ 1,794,507
Personnel Total	91.10	$ 6,256,238	1.50	$ 234,386	$ -	92.60	$ 6,490,624
Non-Personnel							
Supplies & Materials		$ 34,708		$ 2,850	$ -		$ 37,558
Other		-		-	-		$ -
Professional Development		-		-	-		$ -
Purchased Services		5,000		-	-		$ 5,000
Textbooks		2,400		-	-		$ 2,400
Equipment/Furniture/Vehicles		10,000		-	75,549		$ 85,549
Computers		-		-	-		$ -
Software		7,295		-	-		$ 7,295
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 59,403		$ 2,850	$ 75,549		$ 137,802
Grand Total	**91.10**	**$ 6,315,641**	**1.50**	**$ 237,236**	**$ 75,549**	**92.60**	**$ 6,628,426**

Double Eagle Elementary School

Location Number 350
Address: 8901 Lowell, NE
Albuquerque, NM 87122
Principal: Shayna Kagan
Phone: (505) 857-0187
Web Address: doubleeagle.aps.edu
Enrollment: ***555***

Home of the Double Eagles - "Working together to reach and teach every child"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	35.70	$ 2,453,607	-	$ -	$ -	35.70	$ 2,453,607
Educational Assistant	9.50	256,660	1.00	28,734	-	10.50	$ 285,394
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	1.50	147,283	-	-	-	1.50	$ 147,283
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	2.50	144,361	0.50	39,463	-	3.00	$ 183,824
Substitutes		3,000	-	-			$ 3,000
Benefits		1,230,511		33,550			$ 1,264,061
Personnel Total	55.20	$ 4,482,349	1.50	$ 101,747	$ -	56.70	$ 4,584,096
Non-Personnel							
Supplies & Materials		$ 38,496		$ 775	$ -		$ 39,271
Other		-		-	-		$ -
Professional Development		-		-	-		$ -
Purchased Services		-		-	-		$ -
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	42,168		$ 42,168
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 38,496		$ 775	$ 42,168		$ 81,439
Grand Total	**55.20**	**$ 4,520,845**	**1.50**	**$ 102,522**	**$ 42,168**	**56.70**	**$ 4,665,535**

Edmund G. Ross Elementary School

Location Number 219
Address: 6700 Palomas, NE
Albuquerque, NM 87109
Principal: Bradley Harberts
Phone: (505) 857-0185
Web Address: egross.aps.edu
Enrollment: ***348***

Home of the Rams

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	25.60	$ 1,755,476	2.00	$ 225,367	$ -	27.60	$ 1,980,843
Educational Assistant	8.75	235,200	1.25	62,889	-	10.00	$ 298,089
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	2.25	125,427	0.50	16,920	-	2.75	$ 142,347
Substitutes		8,000	-	-			$ 8,000
Benefits		932,936		109,775			$ 1,042,711
Personnel Total	43.60	$ 3,409,389	3.75	$ 414,951	$ -	47.35	$ 3,824,340
Non-Personnel							
Supplies & Materials		$ 14,833		$ 5,799	$ -		$ 20,632
Other		3,000		1,982	-		$ 4,982
Professional Development		5,000		-	-		$ 5,000
Purchased Services		3,000		1,500	-		$ 4,500
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		1,000		-	76,743		$ 77,743
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 26,833		$ 9,281	$ 76,743		$ 112,857
Grand Total	**43.60**	**$ 3,436,222**	**3.75**	**$ 424,232**	**$ 76,743**	**47.35**	**$ 3,937,197**

Georgia O'Keeffe Elementary School

Location Number 328
Address: 11701 San Victorio, NE
Albuquerque, NM 87111
Principal: Cynthia Gaillour
Phone: (505) 293-4259
Web Address: georgiaokeeffe.aps.edu
Enrollment: ***512***

Home of the Rams - "Learning for Today and Tomorrow"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	35.20	$ 2,413,319	-	$ -	$ -	35.20	$ 2,413,319
Educational Assistant	8.80	240,345	0.50	26,026	-	9.30	$ 266,371
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	1.60	155,655	-	-	-	1.60	$ 155,655
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.50	135,072	-	-	-	3.50	$ 135,072
Other	2.50	144,758	0.50	33,832	-	3.00	$ 178,590
Substitutes		7,809	-	-	-	-	$ 7,809
Benefits		1,219,698		46,149			$ 1,265,847
Personnel Total	54.60	$ 4,447,807	1.00	$ 106,007	$ -	55.60	$ 4,553,814
Non-Personnel							
Supplies & Materials		$ 20,462		$ 1,775	$ -		$ 22,237
Other		-		-	-		$ -
Professional Development		-		-	-		$ -
Purchased Services		3,000		-	-		$ 3,000
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		4,000		-	24,163		$ 28,163
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 27,462		$ 1,775	$ 24,163		$ 53,400
Grand Total	**54.60**	**$ 4,475,269**	**1.00**	**$ 107,782**	**$ 24,163**	**55.60**	**$ 4,607,214**

Governor Bent Elementary School

Location Number 230
Address: 5700 Hendrix Road, NE
Albuquerque, NM 87110
Principal: Laura Chiang
Phone: (505) 881-9797
Web Address: governorbent.aps.edu
Enrollment: ***298***

Home of the Cougars - "Growing Hearts ♡Growing Minds ♡ Together"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	25.60	$1,720,221	2.00	$259,151	$ -	27.60	$ 1,979,372
Educational Assistant	13.50	352,030	0.50	77,338	-	14.00	$ 429,368
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,633	-	-	-	2.00	$ 63,633
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	2.50	139,079	0.50	30,904	-	3.00	$ 169,983
Substitutes		8,500	-	24,000	-	-	$ 32,500
Benefits		971,183		149,564			$ 1,120,747
Personnel Total	48.60	$3,543,863	3.00	$540,957	$ -	51.60	$ 4,084,820
Non-Personnel							
Supplies & Materials		$14,585		$18,388	$ -		$ 32,973
Other		-		3,728	-		$ 3,728
Professional Development		10,674		42,208	-		$ 52,882
Purchased Services		6,500		-	-		$ 6,500
Textbooks		-		1,000	-		$ 1,000
Equipment/Furniture/Vehicles		5,500		-	23,608		$ 29,108
Computers		-		1,000	-		$ 1,000
Software		-		10,700	-		$ 10,700
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$37,259		$77,024	$23,608		$ 137,891
Grand Total	**48.60**	**$3,581,122**	**3.00**	**$617,981**	**$23,608**	**51.60**	**$ 4,222,711**

Hodgin Elementary School

Location Number 273
Address: 3801 Morningside Drive, NE
Albuquerque, NM 87110
Principal: Tonya McCullough
Phone: (505) 881-9855
Web Address: hodgin.aps.edu
Enrollment: ***397***

Home of the Hawks - "Growing Seeds of Knowledge"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	33.10	$ 2,199,737	2.50	$ 316,822	$ -	35.60	$ 2,516,559
Educational Assistant	23.50	633,638	0.50	67,467	-	24.00	$ 701,105
Library	1.00	68,018	-	1,000	-	1.00	$ 69,018
Principal / Assistant Principal	2.00	189,143	-	-	-	2.00	$ 189,143
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.50	135,072	-	-	-	3.50	$ 135,072
Other	2.85	144,739	1.90	90,583	-	4.75	$ 235,322
Substitutes		6,590	-	5,160	-	-	$ 11,750
Benefits		1,300,590		173,371			$ 1,473,961
Personnel Total	67.95	$ 4,740,660	4.90	$ 654,403	$ -	72.85	$ 5,395,063
Non-Personnel							
Supplies & Materials		$ 20,537		$ 13,361	$ -		$ 33,898
Other		-		5,237	-		$ 5,237
Professional Development		-		111,906	-		$ 111,906
Purchased Services		-		-	-		$ -
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	9,629		$ 9,629
Computers		-		-	-		$ -
Software		500		-	-		$ 500
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 21,037		$ 130,504	$ 9,629		$ 161,170
Grand Total	**67.95**	**$ 4,761,697**	**4.90**	**$ 784,907**	**$ 9,629**	**72.85**	**$ 5,556,233**

Hubert H. Humphrey Elementary School

Location Number 221
Address: 9801 Academy Hills Dr., NE
Albuquerque, NM 87111
Principal: Adam Dodge
Phone: (505) 821-4981
Web Address: huberthumphrey.aps.edu
Enrollment: ***466***

Home of the Hawks

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	29.60	$ 2,011,891	-	$ -	$ -	29.60	$ 2,011,891
Educational Assistant	6.00	163,458	-	13,769	-	6.00	$ 177,227
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	2.50	135,890	0.50	33,826	-	3.00	$ 169,716
Substitutes		5,000	-	-	-	-	$ 5,000
Benefits		1,008,899		30,460			$ 1,039,359
Personnel Total	45.10	$ 3,677,488	0.50	$ 78,055	$ -	45.60	$ 3,755,543
Non-Personnel							
Supplies & Materials		$ 39,489		$ 1,150	$ -		$ 40,639
Other		-		-	-		$ -
Professional Development		-		-	-		$ -
Purchased Services		-		-	-		$ -
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		1,000		-	16,225		$ 17,225
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 40,489		$ 1,150	$ 16,225		$ 57,864
Grand Total	**45.10**	**$ 3,717,977**	**0.50**	**$ 79,205**	**$ 16,225**	**45.60**	**$ 3,813,407**

Inez Elementary School

Location Number 276
Address: 1700 Pennsylvania Street, NE
Albuquerque, NM 87110
Principal: Casey Reid-Kadlec
Phone: (505) 299-9010
Web Address: inez.aps.edu
Enrollment: ***301***

Home of the Rockets

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	24.60	$ 1,677,078	1.72	$ 304,534	$ -	26.32	$ 1,981,612
Educational Assistant	9.00	247,146	1.07	35,860	-	10.07	$ 283,006
Library	0.50	34,009	-	-	-	0.50	$ 34,009
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.80	91,735	-	-	-	2.80	$ 91,735
Custodian	2.50	96,480	-	15,190	-	2.50	$ 111,670
Other	2.25	121,294	0.50	20,669	-	2.75	$ 141,963
Substitutes		-	-	7,000	-	-	$ 7,000
Benefits		898,835		131,021			$ 1,029,856
Personnel Total	42.65	$ 3,272,000	3.29	$ 514,274	$ -	45.94	$ 3,786,274
Non-Personnel							
Supplies & Materials		$ 22,142		$ 6,125	$ -		$ 28,267
Other		-		-	-		$ -
Professional Development		-		-	-		$ -
Purchased Services		2,700		-	-		$ 2,700
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	34,569		$ 34,569
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 24,842		$ 6,125	$ 34,569		$ 65,536
Grand Total	**42.65**	**$ 3,296,842**	**3.29**	**$ 520,399**	**$ 34,569**	**45.94**	**$ 3,851,810**

Janet Kahn School of Integrated Arts Elementary School

Location Number 258
Address: 9717 Indian School Road, NE
Albuquerque, NM 87112
Principal: Felicia Mondragon
Phone: (505) 299-4483
Web Address: eubank.aps.edu
Enrollment: ***299***

Home of the Beagles - "Celebrate the art of learning!"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	28.50	$ 1,942,424	2.30	$ 269,432	$ -	30.80	$ 2,211,856
Educational Assistant	11.00	291,803	0.50	43,225	-	11.50	$ 335,028
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	1.00	113,426	-	-	-	1.00	$ 113,426
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.50	135,072	-	-	-	3.50	$ 135,072
Other	3.80	225,481	0.70	44,865	-	4.50	$ 270,346
Substitutes		-	-	-	-	-	$ -
Benefits		1,074,094		141,003			$ 1,215,097
Personnel Total	50.80	$ 3,913,451	3.50	$ 498,525	$ -	54.30	$ 4,411,976
Non-Personnel							
Supplies & Materials		$ 17,221		$ 3,275	$ -		$ 20,496
Other		-		1,989	-		$ 1,989
Professional Development		24,000		-	-		$ 24,000
Purchased Services		2,456		-	-		$ 2,456
Equipment/Furniture/Vehicles		-		-	34,194		$ 34,194
Non Personnel Total		$ 43,677		$ 5,264	$ 34,194		$ 83,135
Grand Total	**50.80**	**$ 3,957,128**	**3.50**	**$ 503,789**	**$ 34,194**	**54.30**	**$ 4,495,111**

Janet Kahn School of Integrated Arts is transitioning to a K-8 school, experiencing graduated enrollment for 6th grade in 2024, 7th grade in 2025 and 8th grade enrollment starting in 2026.

John Baker Elementary School

Location Number 217
Address: 12015 Tivoli Ave, NE, Suite B
Albuquerque, NM 87111
Principal: Katie Eaton
Phone: (505) 298-7486
Web Address: johnbaker.aps.edu
Enrollment: ***429***

Home of the Bobcats

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	32.60	$ 2,191,026	-	$ -	$ -	32.60	$ 2,191,026
Educational Assistant	16.00	432,914	0.50	13,013	-	16.50	$ 445,927
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	2.50	127,566	0.50	44,038	-	3.00	$ 171,604
Substitutes		5,333		-			$ 5,333
Benefits		1,175,756		40,471			$ 1,216,227
Personnel Total	58.10	$ 4,284,945	1.00	$ 97,522	$ -	59.10	$ 4,382,467
Non-Personnel							
Supplies & Materials		$ 27,027		$ 850	$ -		$ 27,877
Other		-		-	-		$ -
Professional Development		2,000		-	-		$ 2,000
Purchased Services		-		-	-		$ -
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	35,071		$ 35,071
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 29,027		$ 850	$ 35,071		$ 64,948
Grand Total	**58.10**	**$ 4,313,972**	**1.00**	**$ 98,372**	**$ 35,071**	**59.10**	**$ 4,447,415**

Matheson Park Elementary School

Location Number 305
Address: 10809 Lexington Street, NE
Albuquerque, NM 87112
Principal: Jacqueline Lovato
Phone: (505) 299-5087
Web Address: mathesonpark.aps.edu
Enrollment: ***152***

Home of the Mustangs

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	12.10	$ 823,966	1.23	$ 253,383	$ -	13.33	$ 1,077,349
Educational Assistant	2.50	68,198	0.50	46,595	-	3.00	$ 114,793
Library	0.50	34,009	-	5,422	-	0.50	$ 39,431
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	2.50	96,480	-	10,432	-	2.50	$ 106,912
Other	1.75	82,592	0.75	35,623	-	2.50	$ 118,215
Substitutes		-		5,000			$ 5,000
Benefits		482,190		131,414			$ 613,604
Personnel Total	22.35	$ 1,755,991	2.48	$ 487,869	$ -	24.83	$ 2,243,860
Non-Personnel							
Supplies & Materials		$ 21,635		$ 15,000	$ -		$ 36,635
Other		-		-	-		$ -
Professional Development		-		2,794	-		$ 2,794
Purchased Services		5,500		1,783	-		$ 7,283
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	29,056		$ 29,056
Computers		-		-	-		$ -
Software		-		5,000	-		$ 5,000
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 27,135		$ 24,577	$ 29,056		$ 80,768
Grand Total	**22.35**	**$ 1,783,126**	**2.48**	**$ 512,446**	**$ 29,056**	**24.83**	**$ 2,324,628**

Mitchell Elementary School

Location Number 310
Address: 10121 Comanche Rd,. NE
Albuquerque, NM 87111
Principal: Kristina Yar
Phone: (505) 299-1937
Web Address: mitchell.aps.edu
Enrollment: ***259***

Home of the Mighty Good Mustangs

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	21.00	$ 1,391,858	0.50	$ 33,797	$ -	21.50	$ 1,425,655
Educational Assistant	9.30	251,124	0.70	14,367	-	10.00	$ 265,491
Library	0.80	54,414	0.10	7,886	-	0.90	$ 62,300
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	2.25	104,685	0.50	20,133	-	2.75	$ 124,818
Substitutes		-	-	6,970	-	-	$ 6,970
Benefits		790,150		45,183			$ 835,333
Personnel Total	39.35	$ 2,876,563	1.80	$ 128,336	$ -	41.15	$ 3,004,899
Non-Personnel							
Supplies & Materials		$ 11,120		$ 7,451	$ -		$ 18,571
Other		-		-	-		$ -
Professional Development		-		4,225	-		$ 4,225
Purchased Services		-		1,212	-		$ 1,212
Textbooks		1,000		1,900	-		$ 2,900
Equipment/Furniture/Vehicles		500		-	30,543		$ 31,043
Computers		-		-	-		$ -
Software		700		-	-		$ 700
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 13,320		$ 14,788	$ 30,543		$ 58,651
Grand Total	**39.35**	**$ 2,889,883**	**1.80**	**$ 143,124**	**$ 30,543**	**41.15**	**$ 3,063,550**

North Star Elementary School

Home of the Wolves

Location Number 268
Address: 9301 Ventura, NE
Albuquerque, NM 87122
Principal: Misty Jaquez-Smith
Phone: (505) 856-6578
Web Address: northstar.aps.edu
Enrollment: ***541***

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	35.10	$ 2,400,462	-	$ 56,371	$ -	35.10	$ 2,456,833
Educational Assistant	9.50	260,427	1.00	52,398	-	10.50	$ 312,825
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	1.50	147,283	-	-	-	1.50	$ 147,283
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	2.50	150,221	0.50	39,473	-	3.00	$ 189,694
Substitutes		5,000		595			$ 5,595
Benefits		1,214,013		102,597			$ 1,316,610
Personnel Total	54.60	$ 4,424,333	1.50	$ 251,434	$ -	56.10	$ 4,675,767
Non-Personnel							
Supplies & Materials		$ 23,500		$ -	$ -		$ 23,500
Other		-		-	-		$ -
Professional Development		-		-	-		$ -
Purchased Services		1,000		-	-		$ 1,000
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	29,190		$ 29,190
Computers		-		-	-		$ -
Software		1,229		1,080	-		$ 2,309
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 25,729		$ 1,080	$ 29,190		$ 55,999
Grand Total	**54.60**	**$ 4,450,062**	**1.50**	**$ 252,514**	**$ 29,190**	**56.10**	**$ 4,731,766**

Oñate Elementary School

Location Number 227
Address: 12415 Brentwood Hills, NE
Albuquerque, NM 87112
Principal: Alice Weeda
Phone: (505) 299-2851
Web Address: onate.aps.edu
Enrollment: ***269***

Home of the Coyotes

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	20.10	$ 1,366,771	-	$ 56,373	$ -	20.10	$ 1,423,144
Educational Assistant	5.50	149,993	0.50	42,609	-	6.00	$ 192,602
Library	0.50	34,009	-	-	-	0.50	$ 34,009
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	1.99	101,292	0.50	16,914	-	2.49	$ 118,206
Substitutes		3,000		-			$ 3,000
Benefits		733,300		48,446			$ 781,746
Personnel Total	34.09	$ 2,672,697	1.00	$ 164,342	$ -	35.09	$ 2,837,039
Non-Personnel							
Supplies & Materials		$ 9,932		$ 700	$ -		$ 10,632
Other		-		-	-		$ -
Professional Development		-		-	-		$ -
Purchased Services		-		-	-		$ -
Textbooks		500		-	-		$ 500
Equipment/Furniture/Vehicles		4,000		-	28,418		$ 32,418
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 14,432		$ 700	$ 28,418		$ 43,550
Grand Total	**34.09**	**$ 2,687,129**	**1.00**	**$ 165,042**	**$ 28,418**	**35.09**	**$ 2,880,589**

Osuna Elementary School

Location Number 332
Address: 4715 Moon Street, NE
Albuquerque, NM 87111
Principal: Hanna Myers
Phone: (505) 296-4811
Web Address: osuna.aps.edu
Enrollment: ***439***

Home of the Tigers

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	30.20	$ 2,040,310	1.00	$ 67,595	$ -	31.20	$ 2,107,905
Educational Assistant	8.50	231,860	0.50	13,013	-	9.00	$ 244,873
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	2.50	140,766	0.50	33,830	-	3.00	$ 174,596
Substitutes		12,378		3,798			$ 16,176
Benefits		1,047,453		59,154			$ 1,106,607
Personnel Total	48.20	$ 3,825,117	2.00	$ 177,390	$ -	50.20	$ 4,002,507
Non-Personnel							
Supplies & Materials		$ 21,257		$ -	$ -		$ 21,257
Other		-		1,500	-		$ 1,500
Professional Development		-		-	-		$ -
Purchased Services		2,000		-	-		$ 2,000
Textbooks		3,000		900	-		$ 3,900
Equipment/Furniture/Vehicles		-		-	40,025		$ 40,025
Computers		-		-	-		$ -
Software		1,400		-	-		$ 1,400
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 27,657		$ 2,400	$ 40,025		$ 70,082
Grand Total	**48.20**	**$ 3,852,774**	**2.00**	**$ 179,790**	**$ 40,025**	**50.20**	**$ 4,072,589**

Sherwood Young (S.Y.) Jackson Elementary School

Location Number **360**
Address: 4720 Cairo Drive, NE
Albuquerque, NM 87111
Principal: Jack Vermillion
Phone: (505) 296-9536
Web Address: syjackson.aps.edu
Enrollment: ***525***

Home of the Jaguars

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	35.10	$ 2,382,962	-	$ -	$ -	35.10	$ 2,382,962
Educational Assistant	10.60	285,720	1.00	28,734	-	11.60	$ 314,454
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	1.50	147,283	-	-	-	1.50	$ 147,283
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	1.50	68,004	0.50	113,450	-	2.00	$ 181,454
Substitutes		2,000		-			$ 2,000
Benefits		1,185,811		97,241			$ 1,283,052
Personnel Total	54.70	$ 4,318,707	1.50	$ 239,425	$ -	56.20	$ 4,558,132
Non-Personnel							
Supplies & Materials		$ 28,949		$ 550	$ -		$ 29,499
Other		-		-	-		$ -
Professional Development		-		-	-		$ -
Purchased Services		250		-	-		$ 250
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	44,167		$ 44,167
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 29,199		$ 550	$ 44,167		$ 73,916
Grand Total	**54.70**	**$ 4,347,906**	**1.50**	**$ 239,975**	**$ 44,167**	**56.20**	**$ 4,632,048**

Sombra Del Monte Elementary School

Location Number 357
Address: 9110 Shoshone Road, NE
Albuquerque, NM 87111
Principal: Amanda Patterson
Phone: (505) 291-6842
Web Address: sombradelmonte.aps.edu
Enrollment: ***233***

Home of the Roadrunners - "Celebrating learning in the shadow of the Sandias"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	18.10	$ 1,214,387	0.50	$ 33,797	$ -	18.60	$ 1,248,184
Educational Assistant	7.00	189,898	0.50	13,013	-	7.50	$ 202,911
Library	0.50	34,009	-	-	-	0.50	$ 34,009
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.50	135,072	-	-	-	3.50	$ 135,072
Other	2.25	127,587	1.00	35,734	-	3.25	$ 163,321
Substitutes		7,000		45,707			$ 52,707
Benefits		707,949		44,570			$ 752,519
Personnel Total	34.35	$ 2,584,458	2.00	$ 172,821	$ -	36.35	$ 2,757,279
Non-Personnel							
Supplies & Materials		$ 24,645		$ 7,375	$ -		$ 32,020
Other		-		1,018	-		$ 1,018
Professional Development		-		60,350	-		$ 60,350
Purchased Services		3,000		-	-		$ 3,000
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		-		-	5,225		$ 5,225
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 27,645		$ 68,743	$ 5,225		$ 101,613
Grand Total	**34.35**	**$ 2,612,103**	**2.00**	**$ 241,564**	**$ 5,225**	**36.35**	**$ 2,858,892**

Zuni Technology and Communication Elementary School

Location Number 388
Address: 6300 Claremont Avenue, NE
Albuquerque, NM 87110
Principal: Glenn Wilcox
Phone: (505) 881-8313
Web Address: zuni.aps.edu
Enrollment: ***216***

Home of the Eagles - "To push the leading edge of innovative learning through technology and communication."

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	15.60	$ 1,084,066	1.00	$ 137,371	$ -	16.60	$ 1,221,437
Educational Assistant	5.00	130,960	1.00	55,632	-	6.00	$ 186,592
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	1.00	105,423	-	-	-	1.00	$ 105,423
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	3.00	115,776	-	-	-	3.00	$ 115,776
Other	2.25	105,191	1.00	39,733	-	3.25	$ 144,924
Substitutes		1,000	-	8,000	-	-	$ 9,000
Benefits		630,932		96,570			$ 727,502
Personnel Total	29.85	$2,304,499	3.00	$ 337,306	$ -	32.85	$ 2,641,805
Non-Personnel							
Supplies & Materials		$ 16,014		$ 13,700	$ -		$ 29,714
Other		-		1,125	-		$ 1,125
Professional Development		-		-	-		$ -
Purchased Services		500		-	-		$ 500
Textbooks		-		800	-		$ 800
Equipment/Furniture/Vehicles		500		-	22,992		$ 23,492
Computers		-		-	-		$ -
Software		6,000		7,040	-		$ 13,040
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 23,014		$ 22,665	$ 22,992		$ 68,671
Grand Total	**29.85**	**$ 2,327,513**	**3.00**	**$ 359,971**	**$ 22,992**	**32.85**	**$ 2,710,476**

Middle Schools

Cleveland Middle School

Location Number 407
Address: 6910 Natalie St., NE
Albuquerque, NM 87110
Principal: Amy Lissik
Phone: (505) 881-9227
Web Address: cleveland.aps.edu
Enrollment: ***506***

Home of the Colts - "Building on a Tradition of Excellence"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	37.80	$ 2,583,034	-	$ 1,492	$ -	37.80	$ 2,584,526
Educational Assistant	8.00	215,231	1.60	50,880	-	9.60	$ 266,111
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	2.00	206,893	-	-	-	2.00	$ 206,893
Secretarial / Clerical / Technical	3.00	92,187	-	-	-	3.00	$ 92,187
Custodian	4.00	154,368	-	-	-	4.00	$ 154,368
Other	3.00	196,683	1.50	100,017	-	4.50	$ 296,700
Substitutes	-	10,000	-	-			$ 10,000
Benefits	-	1,313,776	-	67,577			$ 1,381,353
Personnel Total	58.80	$ 4,840,190	3.10	$ 219,966	$ -	61.90	$ 5,060,156
Non-Personnel							
Supplies & Materials		$ 30,020		$ 530	$ -		$ 30,550
Other		-		1,735	-		$ 1,735
Professional Development		15,000		-	-		$ 15,000
Purchased Services		-		-	-		$ -
Textbooks		300		-	-		$ 300
Equipment/Furniture/Vehicles		-		-	82,706		$ 82,706
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 45,320		$ 2,265	$ 82,706		$ 130,291
Grand Total	**58.80**	**$ 4,885,510**	**3.10**	**$ 222,231**	**$ 82,706**	**61.90**	**$ 5,190,447**

Desert Ridge Middle School

Location Number 430
Address: 8400 Barstow, NE
Albuquerque, NM 87122
Principal: Jojo Grano
Phone: (505) 857-9282
Web Address: desertridge.aps.edu
Enrollment: ***791***

Home of the Diamondbacks

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	58.80	$ 4,032,415	-	$ -	$ -	58.80	$ 4,032,415
Educational Assistant	19.00	509,699	-	-	-	19.00	$ 509,699
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	2.00	206,893	-	-	-	2.00	$ 206,893
Secretarial / Clerical / Technical	3.00	92,187	-	-	-	3.00	$ 92,187
Custodian	6.50	250,848	-	-	-	6.50	$ 250,848
Other	3.50	223,913	0.50	39,892	-	4.00	$ 263,805
Substitutes		6,606	-	-	-	-	$ 6,606
Benefits		2,014,732		28,899			$ 2,043,631
Personnel Total	93.80	$ 7,405,311	0.50	$ 68,791	$ -	94.30	$ 7,474,102
Non-Personnel							
Supplies & Materials		$ 34,000		$ 2,025	$ -		$ 36,025
Other		-		-	-		$ -
Professional Development		2,000		-	-		$ 2,000
Purchased Services		-		-	-		$ -
Textbooks		64		-	-		$ 64
Equipment/Furniture/Vehicles		8,000		-	19,284		$ 27,284
Computers		-		-	-		$ -
Software		10,414		400	-		$ 10,814
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 54,478		$ 2,425	$ 19,284		$ 76,187
Grand Total	**93.80**	**$ 7,459,789**	**0.50**	**$ 71,216**	**$ 19,284**	**94.30**	**$ 7,550,289**

Eisenhower Middle School

Location Number 480
Address: 11001 Camero Rd., NE
Albuquerque, NM 87111
Principal: Crystal Friedman
Phone: (505) 292-2530
Web Address: eisenhower.aps.edu
Enrollment: ***769***

Home of the Generals

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	50.75	$ 3,442,964	-	$ -	$ -	50.75	$ 3,442,964
Educational Assistant	6.00	167,416	-	-	-	6.00	$ 167,416
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	2.00	206,893	-	-	-	2.00	$ 206,893
Secretarial / Clerical / Technical	3.00	92,187	-	-	-	3.00	$ 92,187
Custodian	6.00	231,552	-	-	-	6.00	$ 231,552
Other	3.50	220,179	0.50	39,983	-	4.00	$ 260,162
Substitutes		2,000	-	-	-	-	$ 2,000
Benefits		1,659,998		28,175			$ 1,688,173
Personnel Total	72.25	$ 6,091,207	0.50	$ 68,158	$ -	72.75	$ 6,159,365
Non-Personnel							
Supplies & Materials		$ 30,778		$ 2,150	$ -		$ 32,928
Other		-		-	-		$ -
Professional Development		1,000		-	-		$ 1,000
Purchased Services		2,000		-	-		$ 2,000
Textbooks		1,390		-	-		$ 1,390
Equipment/Furniture/Vehicles		189		-	62,302		$ 62,491
Computers		-		-	-		$ -
Software		25,000		-	-		$ 25,000
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 60,357		$ 2,150	$ 62,302		$ 124,809
Grand Total	**72.25**	**$ 6,151,564**	**0.50**	**$ 70,308**	**$ 62,302**	**72.75**	**$ 6,284,174**

Grant Middle School

Location Number 413
Address: 1111 Easterday, NE
Albuquerque, NM 87112
Principal: Kelly Boersma
Phone: (505) 299-2113
Web Address: grant.aps.edu
Enrollment: ***302***

Home of the Eagles

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	27.05	$ 1,837,610	0.25	$ 25,177	$ -	27.30	$ 1,862,787
Educational Assistant	13.00	348,664	-	-	-	13.00	$ 348,664
Library	0.50	34,009	-	-	-	0.50	$ 34,009
Principal / Assistant Principal	2.00	206,894	-	-	-	2.00	$ 206,894
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	5.50	212,256	-	-	-	5.50	$ 212,256
Other	3.00	198,070	1.00	72,810	-	4.00	$ 270,880
Substitutes		1,432	-	9,400	-	-	$ 10,832
Benefits		1,080,509		35,344			$ 1,115,853
Personnel Total	53.05	$ 3,982,577	1.25	$ 142,731	$ -	54.30	$ 4,125,308
Non-Personnel							
Supplies & Materials		$ 17,080		$ 16,737	$ -		$ 33,817
Other		-		1,413	-		$ 1,413
Professional Development		-		13,475	-		$ 13,475
Purchased Services		5,500		-	-		$ 5,500
Textbooks		20		-	-		$ 20
Equipment/Furniture/Vehicles		1,000		-	51,778		$ 52,778
Computers		-		-	-		$ -
Software		3,000		-	-		$ 3,000
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 26,600		$ 31,625	$ 51,778		$ 110,003
Grand Total	**53.05**	**$ 4,009,177**	**1.25**	**$ 174,356**	**$ 51,778**	**54.30**	**$ 4,235,311**

Hoover Middle School

Location Number 418
Address: 12015 Tivoli Ave, NE, Suite A
Albuquerque, NM 87111
Principal: Rebecca Sanchez
Phone: (505) 298-6896
Web Address: hoover.aps.edu
Enrollment: ***383***

Home of the Hawks

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	28.30	$ 1,880,941	1.40	$ 89,000	$ -	29.70	$ 1,969,941
Educational Assistant	3.40	94,928	0.60	18,000	-	4.00	$ 112,928
Library	0.50	34,009	-	-	-	0.50	$ 34,009
Principal / Assistant Principal	2.00	206,894	-	-	-	2.00	$ 206,894
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	4.00	154,368	-	-	-	4.00	$ 154,368
Other	3.00	202,287	0.50	71,609	-	3.50	$ 273,896
Substitutes		-		1,611			$ 1,611
Benefits		989,740		80,134			$ 1,069,874
Personnel Total	43.20	$ 3,626,300	2.50	$ 260,354	$ -	45.70	$ 3,886,654
Non-Personnel							
Supplies & Materials		$ 22,542		$ 4,938	$ -		$ 27,480
Other		-		1,339	-		$ 1,339
Professional Development		-		-	-		$ -
Purchased Services		5,700		1,200	-		$ 6,900
Textbooks		252		-	-		$ 252
Equipment/Furniture/Vehicles		6,000		-	74,873		$ 80,873
Computers		-		-	-		$ -
Software		3,000		3,000	-		$ 6,000
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 37,494		$ 10,477	$ 74,873		$ 122,844
Grand Total	**43.20**	**$ 3,663,794**	**2.50**	**$ 270,831**	**$ 74,873**	**45.70**	**$ 4,009,498**

Madison Middle School

Location Number 435
Address: 3501 Moon St., NE
Albuquerque, NM 87111
Principal: Tammy Crespin
Phone: (505) 299-4735
Web Address: madison.aps.edu
Enrollment: ***554***

Home of the Magic

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	41.90	$ 2,859,410	1.00	$ 86,400	$ -	42.90	$ 2,945,810
Educational Assistant	14.00	377,493	-	-	-	14.00	$ 377,493
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	2.00	206,893	-	-	-	2.00	$ 206,893
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	5.00	192,960	-	-	-	5.00	$ 192,960
Other	3.50	233,043	0.50	34,096	-	4.00	$ 267,139
Substitutes		1,500		500			
Benefits		1,494,206		43,980			$ 1,538,186
Personnel Total	69.40	$ 5,496,656	1.50	$ 164,976	$ -	70.90	$ 5,659,632
Non-Personnel							
Supplies & Materials		$ 32,721		$ 1,552	$ -		$ 34,273
Other		-		1,895	-		$ 1,895
Professional Development		-		-	-		$ -
Purchased Services		-		-	-		$ -
Textbooks		3,413		-	-		$ 3,413
Equipment/Furniture/Vehicles		1,000		-	49,908		$ 50,908
Computers		-		-	-		$ -
Software		1,064		-	-		$ 1,064
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 38,198		$ 3,447	$ 49,908		$ 91,553
Grand Total	**69.40**	**$ 5,534,854**	**1.50**	**$ 168,423**	**$ 49,908**	**70.90**	**$ 5,751,185**

McKinley Middle School

Location Number 440
Address: 4500 Comanche Road, NE
Albuquerque, NM 87110
Principal: Andrew Legant
Phone: (505) 881-9390
Web Address: mckinley.aps.edu
Enrollment: **460**

Home of the Comets

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	35.30	$ 2,421,183	2.73	$ 214,735	$ -	38.03	$ 2,635,918
Educational Assistant	9.20	252,382	-	-	-	9.20	$ 252,382
Library	1.00	68,018	-	-	-	1.00	$ 68,018
Principal / Assistant Principal	2.00	206,894	-	-	-	2.00	$ 206,894
Secretarial / Clerical / Technical	2.00	63,133	-	-	-	2.00	$ 63,133
Custodian	4.00	154,368	-	-	-	4.00	$ 154,368
Other	2.25	145,217	2.56	142,422	-	4.81	$ 287,639
Substitutes		1,000	-	-	-	-	$ 1,000
Benefits		1,238,181		154,544			$ 1,392,725
Personnel Total	55.75	$4,550,376	5.29	$511,701	$0	61.04	$ 5,062,077
Non-Personnel							
Supplies & Materials		$ 22,383		$ 18,077	$ -		$ 40,460
Other		-		3,540	-		$ 3,540
Professional Development		3,000		12,832	-		$ 15,832
Purchased Services		1,000		5,598	-		$ 6,598
Textbooks		261		1,451	-		$ 1,712
Equipment/Furniture/Vehicles		1,500		-	102,826		$ 104,326
Computers		-		-	-		$ -
Software		1,981		-	-		$ 1,981
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 30,125		$ 41,498	$ 102,826		$ 174,449
Grand Total	**55.75**	**$ 4,580,501**	**5.29**	**$ 553,199**	**$ 102,826**	**61.04**	**$ 5,236,526**

High Schools

nex+Gen Academy High School

Location Number 516
Address: 5325 Montgomery Blvd., NE
Albuquerque, NM 87109
Principal: David Lynch
Phone: (505) 878-6400
Web Address: nexgen.aps.edu
Enrollment: **205**

The Next Generation in Learning

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	20.40	$ 1,388,817	-	$ -	$ -	20.40	$ 1,388,817
Educational Assistant	-	-	-	-	-	-	$ -
Library	-	-	-	-	-	-	$ -
Principal / Assistant Principal	1.00	143,148	-	-	-	1.00	$ 143,148
Secretarial / Clerical / Technical	2.00	68,158	-	-	-	2.00	$ 68,158
Custodian	2.00	77,184	-	-	-	2.00	$ 77,184
Other	2.25	130,765	0.50	19,733	-	2.75	$ 150,498
Substitutes		1,180	-	-	-	-	$ 1,180
Benefits		680,768		6,874			$ 687,642
Personnel Total	27.65	$2,490,020	0.50	$ 26,607	$0	28.15	$ 2,516,627
Non-Personnel							
Supplies & Materials		$ 36,000		$ 375	$ -		$ 36,375
Other		-		-	-		$ -
Professional Development		-		-	-		$ -
Purchased Services		25,000		-	-		$ 25,000
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		2,000		-	40,228		$ 42,228
Computers		-		-	-		$ -
Software		400		-	-		$ 400
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 63,400		$ 375	$ 40,228		$ 104,003
Grand Total	**27.65**	**$ 2,553,420**	**0.50**	**$ 26,982**	**$ 40,228**	**28.15**	**$ 2,620,630**

Del Norte High School

Location Number 514
Address: 5323 Montgomery Blvd., NE
Albuquerque, NM 87109
Principal: Edward Bortot
Phone: (505) 883-7222
Web Address: delnorte.aps.edu
Enrollment: ***1,039***

Home of the Knights

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	71.63	$ 4,969,604	5.30	$ 464,107	$ -	76.93	$ 5,433,711
Educational Assistant	19.00	505,896	-	4,041	-	19.00	$ 509,937
Library	2.20	108,675	-	5,150	-	2.20	$ 113,825
Principal / Assistant Principal	3.00	343,344	-	-	-	3.00	$ 343,344
Secretarial / Clerical / Technical	6.00	192,399	-	-	-	6.00	$ 192,399
Custodian	9.00	347,328	-	-	-	9.00	$ 347,328
Other	9.35	936,419	1.00	78,477	-	10.35	$ 1,014,896
Substitutes		-	-	1,665	-	-	$ 1,665
Benefits		2,750,616		187,537			$ 2,938,153
Personnel Total	120.18	$ 10,154,281	6.30	$ 740,977	$ -	126.48	$ 10,895,258
Non-Personnel							
Supplies & Materials		$ 54,157		$ 27,206	$ -		$ 81,363
Other		-		6,165	-		$ 6,165
Professional Development		3,000		32,260	-		$ 35,260
Purchased Services		28,312		18,932	-		$ 47,244
Textbooks		16,405		6,025	-		$ 22,430
Equipment/Furniture/Vehicles		3,500		-	33,057		$ 36,557
Computers		-		-	-		$ -
Software		5,000		-	-		$ 5,000
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 110,374		$ 90,588	$ 33,057		$ 234,019
Grand Total	**120.18**	**$ 10,264,655**	**6.30**	**$ 831,565**	**$ 33,057**	**126.48**	**$ 11,129,277**

Eldorado High School

Location Number 515
Address: 11300 Montgomery Blvd., NE
Albuquerque, NM 87111
Principal: Juan Dominguez Torres
Phone: (505) 296-4871
Web Address: eldorado.aps.edu
Enrollment: ***1,576***

Home of the Eagles

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	100.90	$ 7,017,734	-	$ 88,641	$ -	100.90	$ 7,106,375
Educational Assistant	29.00	782,591	-	28,734	-	29.00	$ 811,325
Library	2.00	95,071	-	-	-	2.00	$ 95,071
Principal / Assistant Principal	4.00	443,442	-	-	-	4.00	$ 443,442
Secretarial / Clerical / Technical	7.00	218,453	-	-	-	7.00	$ 218,453
Custodian	10.00	385,920	-	-	-	10.00	$ 385,920
Other	11.70	1,088,278	0.50	67,657	-	12.20	$ 1,155,935
Substitutes		10,000	-	-	-	-	$ 10,000
Benefits		3,737,362		62,793			$ 3,800,155
Personnel Total	164.60	$ 13,778,851	0.50	$ 247,825	$ -	165.10	$ 14,026,676
Non-Personnel							
Supplies & Materials		$ 99,739		$ 2,575	$ -		$ 102,314
Other		-		-	-		$ -
Professional Development		10,000		-	-		$ 10,000
Purchased Services		-		-	-		$ -
Textbooks		7,900		-	-		$ 7,900
Equipment/Furniture/Vehicles		-		-	147,377		$ 147,377
Computers		-		-	-		$ -
Software		-		-	-		$ -
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 117,639		$ 2,575	$ 147,377		$ 267,591
Grand Total	**164.60**	**$ 13,896,490**	**0.50**	**$ 250,400**	**$ 147,377**	**165.10**	**$ 14,294,267**

La Cueva High School

Location Number 525
Address: 7801 Wilshire NE
Albuquerque, NM 87122
Principal: Maurice Guerin
Phone: (505) 823-2327
Web Address: lacueva.aps.edu
Enrollment: ***1,821***

Home of the Bears - "Where Excellence is a Habit"

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	107.00	$ 7,410,132	-	$ 4,855	$ -	107.00	$ 7,414,987
Educational Assistant	24.00	658,204	-	-	-	24.00	$ 658,204
Library	2.00	95,071	-	-	-	2.00	$ 95,071
Principal / Assistant Principal	4.00	443,442	-	-	-	4.00	$ 443,442
Secretarial / Clerical / Technical	9.00	276,561	-	-	-	9.00	$ 276,561
Custodian	11.00	424,512	-	-	-	11.00	$ 424,512
Other	12.04	1,142,935	0.50	97,664	-	12.54	$ 1,240,599
Substitutes		10,000	-	-	-	-	$ 10,000
Benefits		3,905,048		49,652			$ 3,954,700
Personnel Total	169.04	$ 14,365,905	0.50	$ 152,171	$ -	169.54	$ 14,518,076
Non-Personnel							
Supplies & Materials		$ 92,499		$ 2,175	$ -		$ 94,674
Other		-		-	-		$ -
Professional Development		10,000		-	-		$ 10,000
Purchased Services		14,000		-	-		$ 14,000
Textbooks		11,447		-	-		$ 11,447
Equipment/Furniture/Vehicles		7,000		-	73,780		$ 80,780
Computers		-		-	-		$ -
Software		1,000		-	-		$ 1,000
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 135,946		$ 2,175	$ 73,780		$ 211,901
Grand Total	**169.04**	**$ 14,501,851**	**0.50**	**$ 154,346**	**$ 73,780**	**169.54**	**$ 14,729,977**

Sandia High School

Location Number 550
Address: 7801 Candelaria, NE
Albuquerque, NM 87110
Principal: Camille Gonzales
Phone: (505) 294-1511
Web Address: sandia.aps.edu
Enrollment: ***1,657***

Home of the Matadors

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	110.35	$ 7,632,188	-	$ 9,855	$ -	110.35	$ 7,642,043
Educational Assistant	29.00	772,697	-	-	-	29.00	$ 772,697
Library	2.00	95,071	-	-	-	2.00	$ 95,071
Principal / Assistant Principal	4.00	443,442	-	-	-	4.00	$ 443,442
Secretarial / Clerical / Technical	8.00	247,507	-	-	-	8.00	$ 247,507
Custodian	11.00	428,312	-	-	-	11.00	$ 428,312
Other	11.20	1,072,571	0.50	55,796	-	11.70	$ 1,128,367
Substitutes		13,900	-	1,200	-	-	$ 15,100
Benefits		3,983,057		32,556			$ 4,015,613
Personnel Total	175.55	$ 14,688,745	0.50	$ 99,407	$ -	176.05	$ 14,788,152
Non-Personnel							
Supplies & Materials		$ 99,834		$ 11,457	$ -		$ 111,291
Other		-		-	-		$ -
Professional Development		8,000		-	-		$ 8,000
Purchased Services		12,000		-	26,299		$ 38,299
Textbooks		23,877		1,750	-		$ 25,627
Equipment/Furniture/Vehicles		23,000		-	161,845		$ 184,845
Computers		-		-	-		$ -
Software		10,000		-	-		$ 10,000
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 176,711		$ 13,207	$ 188,145		$ 378,063
Grand Total	**175.55**	**$ 14,865,456**	**0.50**	**$ 112,614**	**$ 188,145**	**176.05**	**$ 15,166,215**

Schools of Choice

Desert Willow Family School

Location Number 900
Address: 3303 Monroe NE
Albuquerque, NM 87110
Principal: Trish Teasdale
Phone: (505) 888-1647
Web Address: desertwillow.aps.edu
Enrollment: ***294***

Desert Willow: A School of Choice

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	18.75	$ 1,259,270	-	$ -	$ -	18.75	$ 1,259,270
Educational Assistant	1.00	27,053	0.50	13,358	-	1.50	$ 40,411
Library	-	-	-	-	-	-	$ -
Principal / Assistant Principal	1.00	125,613	-	-	-	1.00	$ 125,613
Secretarial / Clerical / Technical	1.00	34,079	-	-	-	1.00	$ 34,079
Custodian	1.50	57,888	-	-	-	1.50	$ 57,888
Other	1.75	77,617	0.50	16,804	-	2.25	$ 94,421
Substitutes		5,000	-	-	-	-	$ 5,000
Benefits		597,134		16,242			$ 613,376
Personnel Total	25.00	$ 2,183,654	1.00	$ 46,404	$ -	26.00	$ 2,230,058
Non-Personnel							
Supplies & Materials		$ 15,304		$ 275	$ -		$ 15,579
Other		-		-	-		$ -
Professional Development		-		-	-		$ -
Purchased Services		900		-	-		$ 900
Textbooks		7,500		-	-		$ 7,500
Equipment/Furniture/Vehicles		6,100		-	80,305		$ 86,405
Computers		-		-	-		$ -
Software		4,000		-	-		$ 4,000
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 33,804		$ 275	$ 80,305		$ 114,384
Grand Total	**25.00**	**$ 2,217,458**	**1.00**	**$ 46,679**	**$ 80,305**	**26.00**	**$ 2,344,442**

Freedom High School

Location Number 596
Address: 5200 Cutler, NE
Albuquerque, NM 87110
Principal: Marisol Fraga
Phone: (505) 884-6012
Web Address: freedom.aps.edu
Enrollment: ***102***

Freedom High: A School of Choice

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Teacher	11.00	$ 753,649	1.00	$ 103,895	$ -	12.00	$ 857,544
Educational Assistant	2.00	55,106	-	2,500	-	2.00	$ 57,606
Library	0.20	13,604	-	-	-	0.20	$ 13,604
Principal / Assistant Principal	1.00	125,613	-	-	-	1.00	$ 125,613
Secretarial / Clerical / Technical	2.00	68,758	-	-	-	2.00	$ 68,758
Custodian	2.00	77,184	-	-	-	2.00	$ 77,184
Other	1.25	91,511	1.50	50,520	-	2.75	$ 142,031
Substitutes		6,000	-	7,001	-	-	$ 13,001
Benefits		447,737		57,317			$ 505,054
Personnel Total	19.45	$ 1,639,162	2.50	$ 221,233	$ -	21.95	$ 1,860,395
Non-Personnel							
Supplies & Materials		$ 7,527		$ 10,820	$ -		$ 18,347
Other		-		282	-		$ 282
Professional Development		-		89,500	-		$ 89,500
Purchased Services		9,000		2,700	-		$ 11,700
Textbooks		300		-	-		$ 300
Equipment/Furniture/Vehicles		500		500	29,166		$ 30,166
Computers		-		180	-		$ 180
Software		500		-	-		$ 500
Maintenance & Construction		-		-	-		$ -
Non Personnel Total		$ 17,827		$ 103,982	$ 29,166		$ 150,975
Grand Total	**19.45**	**$ 1,656,989**	**2.50**	**$ 325,215**	**$ 29,166**	**21.95**	**$ 2,011,370**

Oli Yang, Senior, La Cueva High School

Fiscal Year 2025
Department Budget Summaries

Operational & Capital Allocations: These are based on the original or approved budget. This means the initial financial plan determines how much money is distributed for day-to-day operations and major investments (like building repairs or new equipment).

Grant Allocations: These are based on an adjusted budget. This is because large grant awards often happen after the initial budget process is complete. The adjusted budget reflects the additional funding received through these grants, allowing for more accurate planning and spending.

District Support

Board Of Education

6400 Uptown Blvd NE, Suite 100 East
Albuquerque, NM 87110
Leadership: Johnna King
Phone: (505) 880-3737
Website: www.aps.edu/board-of-education-services-office

The Board of Education Services Office supports the works of the Albuquerque Public Schools Board of Education. The office facilitates meetings of the Board of Education, is a liaison between members of the Board of Education and Albuquerque Public Schools administration, helps organize constituent meetings in the community and other outreach projects, addresses policy and procedural directives, and is an integral component of the district's legislative team.

Fiscal Year 2025	Operational FTE	Operational BUDGET	Total FTE	Total Budget
Personnel				
Teacher	-	-	-	$ -
Educational Assistant	-	-	-	$ -
Library	-	-	-	$ -
Principal / Assistant Principal	-	-	-	$ -
Secretarial / Clerical / Technical	3.0	216,321	3.0	$ 216,321
Custodian	-	-	-	$ -
Other	2.0	324,950	2.0	$ 324,950
Substitutes	-	-	-	$ -
Benefits		203,602		$ 203,602
Personnel Total	5.0	$ 744,873	5.0	$ 744,873
Non-Personnel				
Supplies & Materials		9,222		$ 9,222
Other		81,680		$ 81,680
Professional Development		3,000		$ 3,000
Purchased Services		81,828		$ 81,828
Textbooks		-		$ -
Equipment/Furniture/Vehicles		11,871		$ 11,871
Computers		-		$ -
Software		21,567		$ 21,567
Maintenance & Construction		-		$ -
Non Personnel Total		$ 209,168		$ 209,168
Grand Total	**5.0**	**$ 954,041**	**5.0**	**$ 954,041**

Contingencies

6400 Uptown Blvd NE, Suite 320 East
Albuquerque, NM 87110
Leadership: Rennette Apodaca, Rosalinda Montoya
Phone: (505) 880-3764

The District Contingency Department was established to maintain a budget to address the issue or changes that may arise after the start of the school year.

Fiscal Year 2025	Operational FTE	Operational BUDGET	Capital BUDGET	Internal Services BUDGET	Total FTE	Total Budget
Personnel						
Teacher	172.03	$ 9,600,000	$ -	$0	172.03	$9,600,000
Principal / Assistant Principal	22.90	3,200,000	-	$0	22.90	$3,200,000
Other	0.00	4,542,838	-	$ -	$ -	$ 4,542,838
Substitutes	0.00	-	-	$ -	$ -	$ -
Benefits	0.00	-	-	$ -	$ -	$ -
Personnel Total	194.93	$ 17,342,838	$ -	$ -	$ 194.93	$ 17,342,838
Non-Personnel						
Supplies & Materials		$ 803,559	$ -	-		$ 803,559
Other		1,034,109	-	-		$ 1,034,109
Professional Development		-	-	-		$ -
Purchased Services		-	-	-		$ -
Textbooks		-	-	-		$ -
Equipment/Furniture/Vehicles		-	35,333,285	-		$ 35,333,285
Computers		-	-	-		$ -
Software		288,026	-	-		$ 288,026
Maintenance & Construction		-	-	-		$ -
Non Personnel Total		$ 2,125,694	$ 35,333,285	$ -		$ 37,458,979
Grand Total	194.93	**$ 19,468,532**	**$ 35,333,285**	**$ -**	$ 195	**$ 54,801,817**

District Wide Accounts

6400 Uptown Blvd NE, Suite 320 East
Albuquerque, NM 87110
Leadership: Rennette Apodaca, Rosalinda Montoya
Phone: (505) 880-3764

This department contains appropriations for district wide requirements that are applicable to various programs across the district, but are not related to any specific department. Items in this department include district substitute costs for schools, certain differentials for teachers, utilities, mileage reimbursement, and other appropriations that are budgeted and monitored by the Finance Department.

Fiscal Year 2025	Operational BUDGET	Total Budget
Personnel		
Teacher	8,019,014	$ 8,019,014
Educational Assistant	2,745,798	$ 2,745,798
Principal / Assistant Principal	89,667	$ 89,667
Secretarial / Clerical / Technical	423,200	$ 423,200
Custodian	-	$ -
Other	4,546,914	$ 4,546,914
Substitutes	12,395,775	$ 12,395,775
Benefits	5,156,324	$ 5,156,324
Personnel Total	$ 33,376,692	$ 33,376,692
Non-Personnel		
Supplies & Materials	903,559	$ 903,559
Other	426,754	$ 426,754
Professional Development	66,082	$ 66,082
Purchased Services	2,605,123	$ 2,605,123
Textbooks	12,364,531	$ 12,364,531
Equipment/Furniture/Vehicles	200,000	$ 200,000
Computers	-	$ -
Software	-	$ -
Maintenance & Construction	1,486,160	$ 1,486,160
Energy and Utilities	23,145,786	$ 23,145,786
Non Personnel Total	$ 41,197,995	$ 41,197,995
Grand Total	**$ 74,574,687**	**$ 74,574,687**

Emergency-Restricted Cash

6400 Uptown Blvd NE, Suite 320 East
Albuquerque, NM 87110
Leadership: Rennette Apodaca, Rosalinda Montoya
Phone: (505) 880-3764

The purpose of the Cash Reserve department is to ensure that the District maintains an appropriate level of cash reserves, not intended to be spent, and in accordance with the Operational Fund Cash Balance policy and procedural directive.

Fiscal Year 2025	Operational BUDGET	Total Budget
Personnel		
Personnel Total	$0	$0
Non-Personnel		
Supplies & Materials	-	$ -
Other	77,200,000	$ 77,200,000
Non Personnel Total	$ 77,200,000	$ 77,200,000
Grand Total	**$ 77,200,000**	**$ 77,200,000**

Superintendent

6400 Uptown Blvd NE, Suite 600 East
Albuquerque, NM 87110
Leadership: Dr. Gabriella Blakey
Phone: (505) 880-3713

Dr. Blakey – A First Semester Report

We've come a long way in one semester.

We've still got a long way to go.

But after a few months as the superintendent of Albuquerque Public Schools, I can tell you, the Board of Education, and our community as a whole that I've never been more confident in the capacity of our students, teachers and staff. Together, we can and will improve education in Albuquerque.

After visiting dozens of our schools and speaking to thousands of people connected to our schools, I can say with assurance that our best days are ahead. "APS Strong" isn't merely a catchphrase, it's a reality.

I know this because I've visited with first-year principals who are budding into great educational leaders, and longtime teaching veterans who can't wait to get back to work because they embrace the Board of Education's focus on improving student outcomes. I know this because I've stood at the 50-yard line before a season-opening football game, certain the players on the field have grown both in self-confidence and persistence as they learn to play with discipline and teamwork.

I know this because many of our schools are on the cusp of making significant gains in reading and math, thanks to the employment of high-quality instructional materials and a determination to teach to key standards. Whether the gains are large or small, watching our students improve in interim assessments is a joy.

Finally, I know this because I know our community is yearning for success, and the key pieces – vision, diligence and sweat equity – are in place to make it a reality.

I fully understand that a few months is not an entire school year. It's but a sliver of time in the life of a young, budding mind. But we've had a great start at APS in 2024-25, and I'm excited to push us to great heights.

Yes, we've got a long way to go. But I believe we'll get there.

Dr. Blakey's First Semester Report

Superintendent (contd)

APS is committed to achieving academic excellence, creating quality, safe learning environments, and ensuring effective and efficient operations

Fiscal Year 2025	Operational FTE	Operational BUDGET	Total FTE	Total Budget
Personnel				
Secretarial / Clerical / Technical	2.0	115,472	2.0	$ 115,472
Other	1.0	521,075	1.0	$ 521,075
Substitutes	0.0	2,198	0.0	$ 2,198
Benefits		336,644		$ 336,644
Personnel Total	3.0	$ 975,389	3.0	$ 975,389
Non-Personnel				
Supplies & Materials		1,750		$ 1,750
Other		8,966		$ 8,966
Professional Development		10,274		$ 10,274
Purchased Services		15,319		$ 15,319
Equipment/Furniture/Vehicles		1,507		$ 1,507
Computers		-		$ -
Software		3,034		$ 3,034
Non-Personnel Total		$ 40,850		$ 40,850
Grand Total	**3.0**	**$1,016,239**	**3.0**	**$ 1,016,239**

School Support

APS Indian Education

P.O. Box 25704
6400 Uptown Blvd NE, Suite 460 West
Albuquerque, NM 87125-0704
Leadership: Phil Farson
Phone: (505) 884-6392 ext. 80039
Fax: (505) 872-8849
Website: http://www.aps.edu/indian-education

Vision

All Native American students will succeed with appropriate support systems, effective teaching, and use of culturally relevant methods and strategies.

Mission

By working together with schools, parents, and communities, APS Indian Education Department will develop enhanced and supportive Indigenous educational opportunities for All Native American students by increasing knowledge of Native values through teaching language and cultural differences.

Goals and Objectives

The goals and objectives of the Indian Education Department are multifaceted so as to both improve outcomes for all Native American students and align with federal (Office of Indian Education, Bureau of Indian Education), state (Indian Education Act), and local (APS Strategic Plan for Equity, Access, and Success, IH9 Indian Education, APS Indian Policies and Procedures) requirements.

Through a needs' assessment process, a districtwide systemic framework and the development of an accountability tool as required by the New Mexico Indian Education Act and NMPED regulation, APS Indian Education has set objectives to address the following ten goals:

1. Innovative and culturally responsive programming
2. Counseling Services and College and Career Readiness (CCR)
3. Indigenous language and culture programming
4. Wrap-around services & educational intervention programs
5. Early childhood education and family programming
6. Preparing, training, recruiting and retention of quality teachers, principals, and other school leaders
7. Enrichment Programs
8. Career preparation courses and partnerships with local businesses and organizations

9. Promoting the incorporation of land-based learning
10. Promotion of student voice and leadership

The information and action plans contained in the annual Tribal Education Status Report form the basis of the needs' assessment, systemic framework and accountability tool measures. The funding and program priorities for Indian Education APS are determined through ongoing APS interdepartmental collaboration and consultation with tribal leaders, tribal education departments and other community stakeholders so as to ensure continued alignment and strategic action.

Goals	Objectives
1). Innovative and culturally responsive programming	Indigenous values-centered student - community engagement events
	Indigenous values-centered student programming
	After school and summer enrichment programs for Native American students
2). College and career readiness	Equitable participation of Native American students in College and Career Readiness-focused learning opportunities
	Equitable participation of Native American students in advanced level coursework
	College and Career Readiness-focused monitoring
	College and Career Readiness-focused recognition events
3). Heritage culture and language programming	Navajo, Zuni and other indigenous language courses at all levels
	Development of K-12 heritage language pathways
	Heritage language immersion programming at select sites
	Comprehensive district-wide heritage language development plan
4). Wrap-around services & intervention programs	School Re-engagement & Credit Recovery
	Tutoring
	Child find - special needs supports
	Reduction of material barriers to participation in school and district educational programming
5). Early childhood education and family programming	Indigenous Language & Culture-centered Early Childhood Education Programming
	Intergenerational and community heritage language & culture programming
	Native American parent organizations and organizing
6). Preparing, training and recruiting quality teachers, principals, and other school leaders	Opportunities for non-Native American school staff and students to learn more about Native American cultures and the Native cultures and history of Albuquerque and New Mexico in particular.
	Hiring of Native American teachers, principals, and educational leaders in the school district.
7). Enrichment Programs	Afterschool, summer programming, guest authors and performers
8). Career preparation courses and partnerships with local businesses and organizations	Career exploration programming and internships

9). Promoting the incorporation of land-based learning	Land-based Indigenous STEM programming
10). Promotion of student voice and leadership	Student leadership courses
	Peer mentorship opportunities
	Student organization mentorship and support

IED Goals and Objectives and Alignment with APS Goals, Guardrails and Strategic Priorities

In accordance with the New Mexico Indian Education Act, APS is in the process of re-assessing the needs of Native American students, working with tribal partners to prioritize needs and revising the APS Systemic Framework for Meeting the Needs of Native American Students so as to ensure alignment between these accountability measures and the APS Goals, Guardrails and Strategic Priorities. These goals, guardrails and strategic priorities are as follows:

Goals	Guardrails	Strategic Priorities
1). Early Literacy 2). Math Proficiency 3). Post-Secondary Readiness 4). Skills, Habits, & Mindsets for Life Success	1). Wraparound Support Systems 2). Equitable Allocation of Resources 3). High Quality Curriculum & Instruction 4). Family & Community Engagement 5). Staff Voice & Support	1). Clear Expectations 2). Rigorous Instruction 3). Engaged Students 4). Responsive & Coordinated Systems

Upon completion of this alignment process, a revised Accountability Tool in which the accountability measures and funding mechanisms for meeting the needs of Native American students in APS will be fully articulated in a manner so as to ensure the work of the Indian Education Department remains focused on development of the whole child, equity, access, stakeholder engagement, and strategic use of limited funds and personnel.

Measuring When and Whether Objectives Met

Each objective is reviewed annually as the Tribal Education Status Report (TESR) is developed for submittal to the NMPED Indian Education Division. The TESR aligns to the New Mexico Indian Education Act and has thirteen components that are reported with data. The report supports the goals and objectives identified each year. Additionally, the APS Accountability Tool derived from the both the TESR and the NMPED Indian Education Division required Needs Assessment contains specific measures by which attainment of each objective are to measured. Feedback on progress towards attainment of objectives is also provided at least twice annually through consultation with tribal leaders.

Department Summary

Three hundred forty-nine thousand, four hundred thirty-three dollars ($385,183.00) operating budget supports direct instruction and instructional support. While this is a 10% increase from the 2023-24 school year, the increase is solely attributable to increased salary and benefits costs for the 5 Indian Education positions funded through operational dollars. Approximately 99.4% of that budget is attributed to staff that execute the department's mission and goals to support Native American students. Staff also maintain federal compliance and guidelines related to federal funding received to support educational services. Non-salary accounts comprise 0.6% of the budget and are for contract services and general supplies. Annual parent surveys are prepared for grant application and informational purposes through distribution to parents, high school students, and tribal leaders. The annual Tribal Education Status Report (TESR) is provided to NMPED for distribution to leaders and parents for compliance with the New Mexico State statutes and the Indian Education Act. The TESR examines conditions and trends to report current academic and attendance information of Native American students. A fuller account of Indian Education Department finances and programs can be found in the 2023-24 Tribal Education Status Report.

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Total FTE	Total Budget
Personnel						
Teacher	-	-	23.67	1,664,223	23.67	$1,664,223
Educational Assistant	-	-	1.00	32,805	1.00	$ 32,805
Library	-	-	-	-	-	$ -
Principal / Assistant Principal	-	-	-	-	-	$ -
Secretarial / Clerical / Technical	3.00	105,022	-	-	3.00	$ 105,022
Custodian	-	-	-	-	-	$ -
Other	2.00	172,758	6.00	304,439	8.00	$ 477,197
Substitutes	-	-	-	10,500	-	$ 10,500
Benefits		105,276		742,145	-	$ 847,421
Personnel Total	5.00	$ 383,056	30.67	$ 2,754,112	35.67	$3,137,168
Non-Personnel						
Supplies & Materials		965		86,337		$ 87,302
Other		-		109,898		$ 109,898
Professional Development		-		130,500		$ 130,500
Purchased Services		1,162		175,630		$ 176,792
Textbooks		-		5,000		$ 5,000
Equipment/Furniture/Vehicles		-		1,500		$ 1,500
Computers		-		10,000		$ 10,000
Software		-		4,500		$ 4,500
Maintenance & Construction		-		-		$ -
Non Personnel Total		$ 2,127		$ 523,365		$ 525,492
Grand Total	**5.0**	**$ 385,183**	**30.67**	**$ 3,277,477**	**35.67**	**$3,662,660**

Assistant Superintendent of Equity, Instruction, and Support

6400 Uptown Blvd NE, Suite 600 East
Albuquerque, NM 87110
Leadership:
Phone: (505) 880-3703
Website: www.aps.edu/about-us/leadership-team/

Office of Equity and Support (OES)

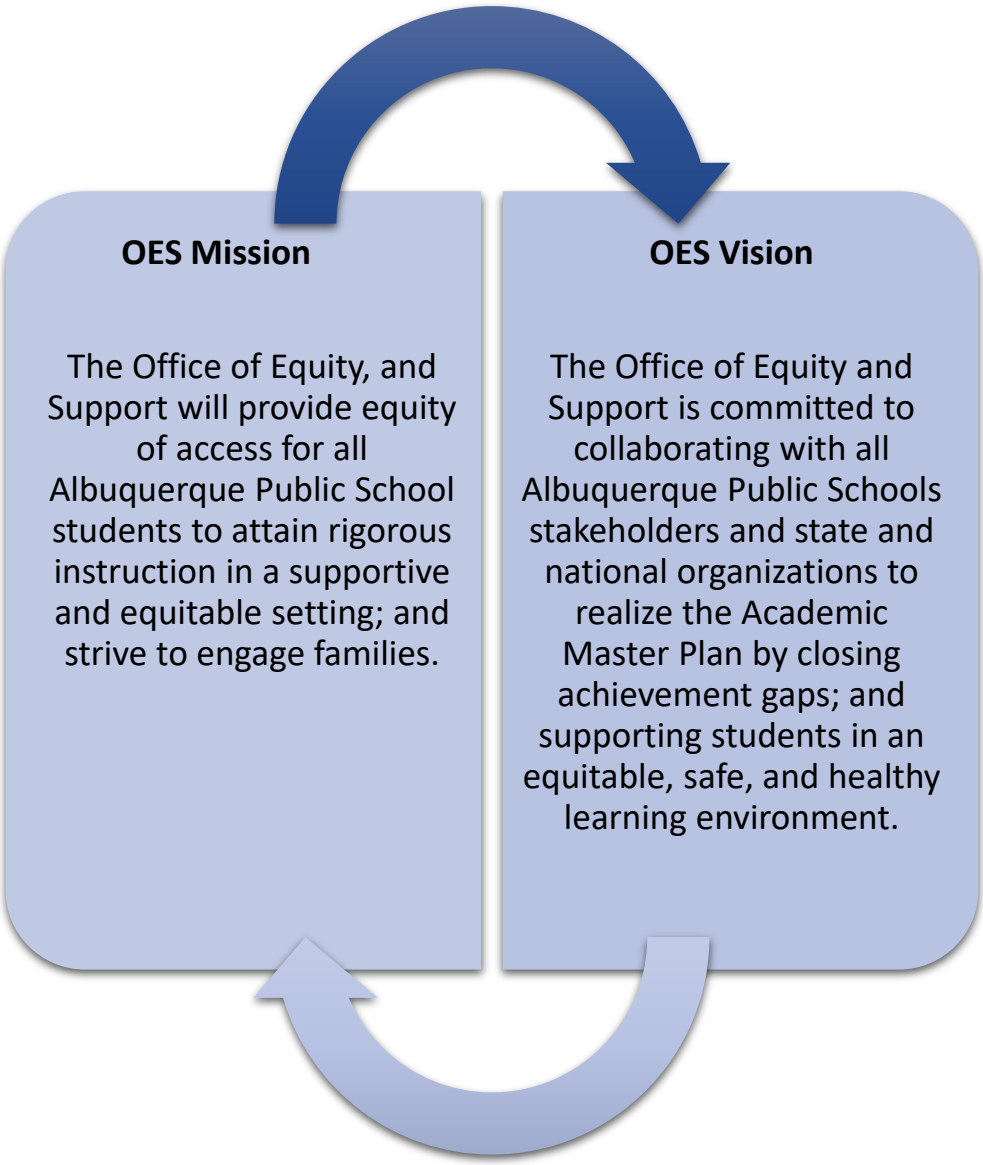
OES consists of the departments of Equity and Engagement and Student, Family, and Community Supports, which also encompass Nursing and Counseling to Titles I, IV, VI and IX. In the last two years, the Office has worked diligently to break down silos among departments and worked together to create district-wide initiatives on parent and family engagement; Newcomer/Refugee Program; Restorative Justice and Attendance grants; and an equity action plan, among other initiatives and projects.

The OES Department created a Second Annual Report to highlight the accomplishments of the departments within the Office as they pertain to the mission and vision of APS and the Academic Master Plan (AMP). The report is divided into five chapters each representing one of the Superintendent's Big Five.

The Academic Master Plan (AMP) is a guide to serve students with and visual personalities and diverse needs. The Academic Master Plan generated the conversation around the primary elements of serving students and evolved into the Superintendent's Big Five.

OES CORE VALUES

- Accountability
- Collaboration among departments and with stakeholders
- Equity of access
- Excellence
- Family engagement
- Positive departmental and District climate
- Student focused support
- Supportive learning environment


OES Mission
The Office of Equity, and Support will provide equity of access for all Albuquerque Public School students to attain rigorous instruction in a supportive and equitable setting; and strive to engage families.
OES Vision
The Office of Equity and Support is committed to collaborating with all Albuquerque Public Schools stakeholders and state and national organizations to realize the Academic Master Plan by closing achievement gaps; and supporting students in an equitable, safe, and healthy learning environment.

ATTENDANCE

Relevance of the Work

A missed school day is a lost opportunity for students to learn. The National Center for Educational Statistics (NCES) states the primary rationale for high-quality attendance data is the relationship between student attendance and student achievement. Teacher effectiveness is the strongest school-related determinant of student success, but chronic student absence reduces even the best teacher's ability to provide learning opportunities. Research further indicates poor attendance has serious implications for later outcomes as well. Differences in absentee rates observed as early as kindergarten, led to students who eventually dropped out of high school missed significantly more days of school in first grade than their peers who graduated from high school. Any absence, whether excused or not, denies students the opportunity to learn in accordance with the school's instructional program, but students who miss school are sometimes further excluded from learning opportunities as a consequence of chronic absenteeism. The National Center for Student Engagement reports schools are most effective in achieving high attendance rates when parents, teachers, administrators and community stakeholders work together.

Next Steps

Expansion of Programs. Continuation of attendance programs and expansion of services to schools, staff, and administrators. Continue to gather data about types and effectiveness of attendance interventions, strategies, and best practices. Expand services to additional schools. Early Warning System to monitor student progress and anticipate student needs.

Professional Development. Continuation of professional development to schools, staff, and administrators. Identifying and creating systems of support for schools.

Reflection

Attendance is an issue affecting all grade levels across the district. Departments within OES are working collaboratively to support schools in tracking student data. SFCS in particular has made positive steps towards identifying schools with attendance challenges and providing professional development for principals, teachers, and staff. Partnerships with outside organizations and departments are vital to the continuation of this important work.

COMMUNITY and PARENT ENGAGEMENT

Relevance of the Work

The U.S. Department of Health and Human Services defines community and parent engagement as promoting positive and enduring change for children, families, and community. To comply with the system of integrated support for their students', schools need to build partnership with parents and develop mutual responsibility for student success. Research shows parental involvement makes a positive impact towards a successful educational system. In addition, we will draw conclusions and make recommendations that are important for planning programs focused on the improvement of parent involvement. When parents and community are involved in a child's education, they are more engaged and make greater strides in their education. Results of a comprehensive, national NICHD study (2011) suggested parent involvement not only predicted an increase in academic achievement but also improvements in social skills. Students with highly involved parents or families have enhanced social functioning and fewer behavior issues.

Next Steps

Collaboration. Attendance Support Unit to work collaboratively with departments within the District to identify and communicate to principals, teachers, and staff the new requirements of HB236 for attendance, including outreach and interventions, and data reporting. Continue to identify best practices, tools, and resources to support effective school level systems of interventions and supports that utilize attendance, behavior, and academic early warning indicators.

Target Disenfranchised Families. LCE working with Equity to open additional English Language Acquisition Centers. Continue to work collaboratively with interdepartmental Family Engagement Collaborative.

Reflection

Family Engagement touches all departments across the district. Efforts to engage families are happening collaboratively all over the District in a more organized, coordinated effort. The FEC led Equity, SFCS, and Title I is giving many more stakeholders the chance to coordinate efforts. The Parent Advisory Committee adds a vital dimension to the FEC and the importance of engaging parents.

Office of Equity and Support (OES)

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Total FTE	Total Budget
Personnel						
Teacher	-	-	2.00	148,954	2.00	$ 148,954
Educational Assistant	-	-	-	-	-	$ -
Library	-	-	-	-	-	$ -
Principal / Assistant Principal	-	-	-	-	-	$ -
Secretarial / Clerical / Technica	0.50	25,814	-	-	0.50	$ 25,814
Custodian	-	-	-	-	-	$ -
Other	1.00	203,114	1.00	135,267	2.00	$ 338,381
Benefits		86,761		109,644		$ 196,405
Personnel Total	1.50	$ 315,689	3.00	$ 393,865	4.50	$ 709,554
Non-Personnel						
Supplies & Materials		1,100		-		$ 1,100
Other		-		-		$ -
Professional Development		8,000		-		$ 8,000
Purchased Services		11,100		195,000		$ 206,100
Equipment/Furniture/Vehicles		-		-		$ -
Computers		-		-		$ -
Software		-		-		$ -
Maintenance & Construction		-		-		$ -
Non Personnel Total		$ 20,200		$ 195,000		$ 215,200
Grand Total	**1.50**	**$ 335,889**	**3.00**	**$ 588,865**	**4.50**	**$ 924,754**

Athletics

6400 Uptown Blvd NE, Suite 600 West
Albuquerque, NM 87110
Leadership: Adrian Ortega
Phone: (505) 884-9580
Fax: (505) 830-3383
Website: www.aps.edu/athletics

Vision

Student participants learn the value of leadership, work ethic, sportsmanship, discipline, integrity, organizational skills, team building and other positive attributes that strengthen a person's character and social and emotional well-being.

Mission

To assist all students through education based athletics and extracurricular activities in developing both mentally and physically. Our goal is to provide our students with learning opportunities directly related to life skills necessary to be productive members of society. We create effective open communication in order to keep community members, parents and stakeholders informed.

Department Information

The extracurricular activities and Athletic Programs of APS are under the direct auspices of the New Mexico Activities Association (NMAA). The NMAA is empowered by the State Board of Education to supervise and regulate all interscholastic activities and athletics in the State of New Mexico. Students, by participating in interscholastic activities and sports, agree to abide by and be subject to the laws of the State of New Mexico, the NMAA Rules and Regulations, APS Board Policies, and the rules and regulations contained in the Athletic Handbook for both on and off campus conduct at all times.

Connection to District Goals

We provide schools with opportunities in which they can implement a safe and supportive equitable environment for all students involved in athletics and activities. We require training that focuses on current best practices.

Department Goal Measurements

We monitor and collect data regarding: graduation rates, participation reports, test scores, grade checks and academic and/or athletic scholarship opportunities.

How Objectives are Measured

Self-reflection and assessment of integrated policies is evolutionary based on the ever-changing student population and the fact that our programs are year round.

Fiscal Year 2025	Operational FTE	Operational BUDGET	Althletic Fund FTE	Athletic Fund BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel							
Principal / Assistant Principal		-		-	-	-	$ -
Secretarial / Clerical / Tech	3.00	110,273		-	-	3.00	$ 110,273
Custodian		-		-	-	-	$ -
Other	8.50	1,252,767	6.50	809,732	-	15.00	$ 2,062,499
Benefits		458,587		267,020	-	-	$ 725,607
Personnel Total	11.50	$1,821,627	6.50	$1,076,752	$ -	18.00	$ 2,898,379
Non-Personnel							
Supplies & Materials		525,433		123,796	-		$ 649,229
Other		101,000		-	-		$ 101,000
Professional Development		5,000		-	-		$ 5,000
Purchased Services		962,135		359,301	-		$ 1,321,436
Textbooks		-		-	-		$ -
Equipment/Furniture/Vehicles		169,149		27,727	4,496,885		$ 4,693,761
Computers		-		-	-		$ -
Software		325		-	-		$ 325
Maintenance & Construction		-		-	944,292		$ 944,292
Non Personnel Total		$1,763,042		$ 510,824	$5,441,177		$ 7,715,043
Grand Total	**11.50**	**$3,584,669**	**6.50**	**$1,587,576**	**$5,441,177**	**18.00**	**$ 10,613,422**

Curriculum & Instruction

6400 Uptown Blvd NE, Suite 500 West
Albuquerque, NM 87110
Leadership: Joyce Gormley
Phone: (505) 872-6876
Fax: (505) 872-8856
Website: www.aps.edu/curriculum-and-instruction

C&I exists to support schools in the implementation of their programmatic and instructional focus based on the APS Academic Master Plan (AMP). The department works in conjunction with many other academic departments to facilitate the implementation of the Common Core State Standards, the adoption of instructional core programs, as well as the approval process for district wide core and intervention programs. The department also supports schools with identifying and utilizing supplementary materials as schools focus on meeting the needs of the children within their building. C&I supports schools with the implementation of pedagogy to support the needs of the students in each school community.

The department promotes academic excellence through supporting district and school-based programs, collaborative discourse, professional learning, the identification and promotion of educational practices, which lead to improved student achievement. In alignment with the AMP, the department also directs various supports on the use of brain-based strategies and ethnic studies to support the whole child. The department co-directs the APS Digital Integration Plan in collaboration with the IT department. The department supports collaborative processes (ex: PLCs) to promote the use of data to make decisions about teaching, learning, and continuous improvement.

The department:

- designs and develops instructional units/frameworks in all content areas K-12
- is responsible for professional development for teachers, principals, assistant principals, and other district personnel
- supports instuctional content areas, core program/s, and interventions
- coordinates the Middle School and High School Curriculum Boards in conjunction with the Office of the Associate Superintendents
- oversees Career Technical Education (CTE)
- supports the use of technology based curriculum and pedagogy
- represents the district in state and regional curriculum task forces and regulation reviews.
- is the district liaison to NCAA
- assists with calculation reviews for high school GPA
- supports Advance Placement (AP) exams, enrollment, and the advocacy of AP opportunities.

Curriculum & Instruction

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Total FTE	Total Budget
Personnel						
Teacher	-	32,000	-	302,202	-	$ 334,202
Educational Assistant	-	-	-	18,069	-	$ 18,069
Library	-	-	-	-	-	$ -
Principal / Assistant Principal	-	-	-	-	-	$ -
Secretarial / Clerical / Techni	3.00	139,024	-	-	3.00	$ 139,024
Custodian	-	-	-	-	-	$ -
Other	11.10	1,014,615	-	-	11.10	$1,014,615
Substitutes		-		93		$ 93
Benefits		446,511		91,181		$ 537,692
Personnel Total	14.10	$1,632,150	-	$ 411,545	14.10	$2,043,695
Non-Personnel						
Supplies & Materials		5,217		10,745		$ 15,962
Other		-		-		$ -
Professional Development		74,949		65,483		$ 140,432
Purchased Services		107,067		31,116		$ 138,183
Textbooks		-		-		$ -
Equipment/Furniture/Vehicles		2,957		-		$ 2,957
Computers		4,268		-		$ 4,268
Software		97		-		$ 97
Maintenance & Construction		-		-		$ -
Non Personnel Total		$ 194,555		$ 107,344		$ 301,899
Grand Total	**14.10**	**$1,826,705**	**-**	**$ 518,889**	**14.10**	**$2,345,594**

Career Technical Education

6400 Uptown Blvd NE, Suite 590 West
Albuquerque, NM 87110
Leadership: Tori Shauger
Phone: (505) 855-5284

Vision

All students graduate with a transition plan in place and the network, experiences, skills and knowledge to make that plan a reality.

Mission

To support teachers in implementing meaningful programs of study that align with the New Mexico Economic Priority Sectors and prepare students in chosen career pathways and transition plans.

Department Information

APS Career-Connected Learning (which includes career and technical education) is relaunching how students experience middle and high school through intentional programs of study offering that are aligned with New Mexico economic priorities, the NM Educational Strategic Plan, Perkins V, Innovation Grant and Next Generation grant funding priorities. Additionally, APS CCL is part of the district's Goal 3 team and strategically updating, reviewing, and realigning quality programs of study that complement core academics and will result in the district meeting its goal.

Career Technical Education

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Total FTE	Total Budget
Personnel						
Teacher	-	$ 17,245	1.00	$ 254,424	1.00	$ 271,669
Educational Assistant	-	-	-	-	-	$ -
Library	-	-	-	-	-	$ -
Principal / Assistant Principal	-	-	-	-	-	$ -
Secretarial / Clerical / Technic	2.00	85,927	1.00	-	3.00	$ 85,927
Custodian	-	-	-	-	-	$ -
Other	2.00	165,373	5.00	137,500	7.00	$ 302,873
Substitute Services		7,000				
Benefits		101,020		128,734		$ 229,754
Personnel Total	4.00	$ 376,565	7.00	$ 520,658	11.00	$ 890,223
Non-Personnel						
Supplies & Materials		$ 177,512		$ 337,051		$ 514,563
Other		-		2,755		$ 2,755
Professional Development		10,303		136,949		$ 147,252
Purchased Services		7,500		1,866,367		$1,873,867
Textbooks		-		2,365		$ 2,365
Equipment/Furniture/Vehicles		5,228		202,418		$ 207,646
Computers		-		21,141		$ 21,141
Software		-		62,885		$ 62,885
Maintenance & Construction		-		-		$ -
Non Personnel Total		$ 200,543		$2,631,931		$2,832,474
Grand Total	**4.00**	**$ 577,108**	**7.00**	**$3,152,589**	**11.00**	**$3,722,697**

Charter and Magnet Schools

6400 Uptown Blvd NE, Suite 600 East
Albuquerque, NM 87110
Leadership: Joseph Escobedo
Phone: (505) 880-3790

During the 2023-24 School Year, the district will authorize 30 charter schools that are all unique and autonomous. State statutue allows each charter school to decide during application whether they want to be authorized by the local school district or the New Mexico Public Education Commission. For each charter school the district authorizes, the school pays 2-percent of the School Equalization Guarantee to the district.

These funds are used to pay for various services from various departments including the Charter School Office, Finance, Special Education, and Student Information Systems. These institutions, authorized under the NM Charter School Act of 1999, operate independently from APS with their own mission, goals, and focus. The Charter Schools Department collaborates with the Executive Director of Innovation to support all schools of choice.

Fiscal Year 2025	Operational FTE	Operational BUDGET	Total FTE	Total Budget
Personnel				
Principal / Assistant Principal	-	-	-	$ -
Secretarial / Clerical / Technical	-	-	-	$ -
Custodian	-	-	-	$ -
Other	2.00	168,746	2.00	$ 168,746
Benefits		63,953		$ 63,953
Personnel Total	2.00	$232,699	2.00	$ 232,699
Non-Personnel				
Supplies & Materials		$ 2,800		$ 2,800
Professional Development		9,820		$ 9,820
Purchased Services		4,900		$ 4,900
Software		-		$ -
Maintenance & Construction		-		$ -
Non Personnel Total		$ 17,520		$ 17,520
Grand Total	**2.00**	**$ 250,219**	**2.00**	**$ 250,219**

Drivers' Education

Various High School Sites
Albuquerque, NM 87125
Leadership: Learning Zone Superintendents

A District-wide effort to train Albuquerque Public School Students in the proper operation of motor vehicles.

School Site-Budgeted
The following budget amounts are included within Operational School Budgets for this departmental program

Fiscal Year 2025	Operational FTE	Operational BUDGET	Total FTE	Total Budget
Personnel				
Teacher	3.25	$ 236,305	3.25	$ 236,305
Educational Assistant	-	-	-	$ -
Library	-	-	-	$ -
Principal / Assistant Princip	-	-	-	$ -
Secretarial / Clerical / Techı	-	-	-	$ -
Custodian	-	-	-	$ -
Other	-	-	-	$ -
Substitutes	-	-	-	$ -
Benefits	-	88,972	-	$ 88,972
Personnel Total	3.25	$ 325,277	3.25	$ 325,277
Non-Personnel				
Supplies & Materials		$ -		$ -
Other		-		$ -
Professional Development		-		$ -
Purchased Services		2,708		$ 2,708
Textbooks		-		$ -
Equipment/Furniture/Vehicles		-		$ -
Computers		-		$ -
Software		-		$ -
Maintenance & Construction		-		$ -
Non Personnel Total		$ 2,708		$ 2,708
Grand Total	**3.25**	**$ 327,985**	**3.25**	**$ 327,985**

Fine Arts

912 Oak Street SE, Building M
Albuquerque, NM 87110
Leadership: Regina Rasinski
Phone: (505) 880-8249
Fax: (505) 872-0664
Website: www.aps.edu/fine-arts

Vision

Provide a comprehensive program of fine arts education, pre-K – 12, designed to make a significant contribution to student learning and personal growth.

Mission

The Albuquerque Public Schools Fine Arts Department will be a leader in education by providing high-quality, comprehensive instruction aligned to core arts standards that ensures all students have access to diverse, culturally responsive experiences that support social emotional learning and artistic excellence.

CORE VALUES

Inclusivity: Through access to the arts, ALL students are empowered to create, express, perform and exhibit in safe environments that reflect and celebrate their culture, identity, diverse backgrounds, traditions and communities.

Excellence: Provide rigorous instruction and high standards in performing and visual arts aligned to the NM Core Arts Standards. We provide students with quality instructional materials and instruments encouraging students to strive for excellence in their chosen artistic disciplines.

Creativity: Engagement in the artistic process allows students to develop their voice, manage emotions, learn strategies to solve problems, work collaboratively, think critically and provides an outlet to individualize their personal experiences. We celebrate and emphasize innovation and originality in all artistic endeavors.

Community Engagement: We believe the arts enriches our community. We actively collaborate with local teaching artists and community stakeholders to celebrate students through performances, art shows, projects and events.

Department Information

The APS Fine Arts Department is a busy place, buzzing with music, visual arts, drama, dance, professional development, curriculum development, arts integration and resources for teachers throughout the entire district. We support nearly 50 events annually that showcase students' achievements, in addition to the many fine arts activities that happen on school campuses every week, including concerts, community

performances, art and photography exhibits, drama festivals and musicals. We work closely with community partners including the New Mexico Philharmonic, Santa Fe Opera, Popejoy Hall Schooltime Series, the UNM Music Prep School, the Albuquerque Museum, National Hispanic Cultural Center and others, to ensure our students have access to the best fine arts our city has to offer. We also work with national partners such as the Metropolitan Opera of New York and the John F. Kennedy Center to ensure our teachers and students have access to world-class resources and information to support their success in the classroom and beyond. We are proud to have been named a Best Community for Music Education by the National Association of Music Merchants for the past nine years!

Fine Arts Elementary

Fiscal Year 2025	Operational FTE	Operational BUDGET	Total FTE	Total Budget
Personnel				
Teacher	19.1	$ 1,386,358	19.1	$ 1,386,358
Educational Assistant	-	-	-	$ -
Library	1.0	45,670	1.0	$ 45,670
Principal / Assistant Princip	-	-	-	$ -
Secretarial / Clerical / Techr	6.0	245,617	6.0	$ 245,617
Custodian	-	-	-	$ -
Other	6.0	600,336	6.0	$ 600,336
Substitutes	-	45,987	-	$ 45,987
Benefits	-	862,712	-	$ 862,712
Personnel Total	32.1	$ 3,186,680	32.1	$ 3,186,680
Non-Personnel				
Supplies & Materials		$ 684,763		$ 684,763
Other		-		$ -
Professional Development		46,729		$ 46,729
Purchased Services		133,989		$ 133,989
Textbooks		14,224		$ 14,224
Equipment/Furniture/Vehicles		112,531		$ 112,531
Computers		-		$ -
Software		322		$ 322
Maintenance & Construction		-		$ -
Non Personnel Total		$ 992,558		$ 992,558
Grand Total	**32.1**	**$ 4,179,238**	**32.1**	**$ 4,179,238**

Fine Arts Secondary

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel						
Teacher	1.00	$ 81,701	$ 901	$ -	1.00	$ 82,602
Educational Assistant	-	-	-	-	-	$ -
Library	-	-	-	-	-	$ -
Principal / Assistant Principal	-	-	-	-	-	$ -
Secretarial / Clerical / Technical	-	-	-	-	-	$ -
Custodian	-	-	-	-	-	$ -
Other	2.00	112,891	-	-	2.00	$ 112,891
Substitutes	-	3,785	-	-	-	$ 3,785
Benefits		73,480	263			$ 73,743
Personnel Total	3.00	$ 271,857	$ 1,164	$ -	3.00	$ 273,021
Non-Personnel						
Supplies & Materials		$ 5,766	$ 1,107	$ -		$ 6,873
Other		-	-	-		$ -
Professional Development		1,800	-	-		$ 1,800
Purchased Services		33,102	-	111,694		$ 144,796
Textbooks		-	7,404	-		$ 7,404
Equipment/Furniture/Vehicles		2,459	34,034	2,450,594		$ 2,487,087
Computers		-	-	-		$ -
Software		-	300	-		$ 300
Maintenance & Construction		-	-	-		$ -
Non Personnel Total		$ 43,127	$ 42,845	$ 2,562,288		$ 2,648,260
Grand Total	**3.00**	**$ 314,984**	**$ 44,009**	**$ 2,562,288**	**3.00**	**$ 2,921,281**

School Site-Budgeted

The following budget amounts are included within Operational School Budgets for this departmental program

MUSIC/CHOIR/BAND/ORCHESTRA

Fiscal Year 2025	Operational FTE	Operational BUDGET	Total FTE	Total Budget
Personnel				
Elementary School Teacher	70.35	$ 4,652,920	70.35	$ 4,652,920
Middle School Teacher	55.10	3,665,566	55.10	$ 3,665,566
K-8 Teacher	6.40	431,288	6.40	$ 431,288
High School Teacher	19.50	1,334,445	19.50	$ 1,334,445
Benefits		3,820,960		$ 3,820,960
Personnel Total	151.35	$ 13,905,179	151.35	$ 13,905,179
Non-Personnel				
Supplies & Materials		$ 45,000		$ 45,000
Purchased Services		16,200		$ 16,200
Non Personnel Total		$ 61,200		$ 61,200
Grand Total	**151.35**	**$ 13,966,379**	**151.35**	**$ 13,966,379**

FINE ART

Fiscal Year 2025	Operational FTE	Operational BUDGET	Total FTE	Total Budget
Personnel				
Elementary School Teacher	68.35	$ 4,657,460	68.35	$ 4,657,460
Middle School Teacher	6.50	423,350	6.50	$ 423,350
K-8 Teacher	2.50	170,055	2.50	$ 170,055
Benefits		2,023,377		$ 2,023,377
Personnel Total	77.35	$ 7,274,242	77.35	$ 7,274,242
Grand Total	**77.35**	**$ 7,274,242**	**77.35**	**$ 7,274,242**

High School Graduation

Various School Sites
Albuquerque, NM 87125-0704
Leadership: Scott Elder
Phone: (505) 880-3705 or (505) 880-3786

The High School Graduation department contains the resource for all High School Graduations for all Albuquerque Public Schools High Schools

Fiscal Year 2025	Operational FTE	Operational BUDGET	Total FTE	Total Budget
Personnel				
Secretarial / Clerical / Technical	-	1,600	-	1,600
Custodian	-	-	-	-
Other	0.5	41,271	0.5	41,271
Substitutes	-	-	-	-
Benefits	-	16,017	-	16,017
Personnel Total	0.5	$ 58,888	0.5	$ 58,888
Non-Personnel				
Purchased Services		178,236		178,236
Non Personnel Total		$ 178,236		$ 178,236
Grand Total	0.50	**$ 237,124**	0.50	**$ 237,124**

JROTC/Middle School Leadership

Various High/Mid School Sites
Albuquerque, NM 87110
Leadership: Msgt. Roberto Valdez, USMC (ret)
Phone: (505) 880-3700

Junior Reserve Officers' Training Corps is a federal program sponsored by the U.S. Armed Forces and authorized under Chapter 102 of Title 10, United States Code. JROTC in high schools across the country. It's a year-long elective class offered at every APS high school. All programs offer military skills, leadership and Science, Technology, Engineering, and Math (STEM) opportunities. JROTC programs teach students different techniques and strategies to become more physically and mentally prepared, through critical thinking, team building and collaboration that prepare them for life ahead. The JROTC Mission is to develop individual character, teach leadership and citizenship that ready each cadet for the future responsibilities with a sense of accomplishments.

This is possible through community engagement, collaboration and mentorship with the Middle School Leadership Program and engaging with and encouraging community involvement. These together positively contribute to the overall district mission. Each program is evaluated annually on three specific categories. Those categories are academics, participation in competitions and community service/community projects. Data is collected on academic progress, total hours of participation and hours contributed to community service.

Through data analysis and evaluations, each program can clearly see where goals are met and where goals are exceeded. In accordance with service evaluations, policies, orders and directives, JROTC programs must meet the minimum standard. Therefore, JROTC programs and its many extra-curricular activities, greatly impact the students, district and community as we prepare for a better future together.

Under the APS Middle School Leadership Program (MSLP), we mirror the same JROTC Mission and Vision and added goals to inspire MS Students to become better citizens through leadership and the same curriculum and STEM opportunities. Middle School Leaderships progress is measured by academics, practical application and volunteer service. Data analysis and evaluations are conducted and compiled as standards are mirrored to those of the service branches. Our greatest success can be seen through mid-school and high school collaboration, improved attendance and more student involvement.

JROTC/Middle School Leadership

Fiscal Year 2025	Operational FTE	Operational BUDGET	Total FTE	Total Budget
Personnel				
Teacher	1.0	$ 138,989	1.0	$ 138,989
Secretarial / Clerical / Technic	1.0	34,211	1.0	$ 34,211
Custodian	-	-	-	$ -
Other	1.0	135,177	1.0	$ 135,177
Substitutes	-	-	-	$ -
Benefits		115,310		$ 115,310
Personnel Total	3.0	$ 423,687	3.0	$ 423,687
Non-Personnel				
Supplies & Materials		$ 22,598		$ 22,598
Other		40,345		$ 40,345
Professional Development		2,646		$ 2,646
Purchased Services		25,162		$ 25,162
Textbooks		108,028		$ 108,028
Equipment/Furniture/Vehicles		2,237		$ 2,237
Computers		-		$ -
Software		8,296		$ 8,296
Maintenance & Construction		$0		$ -
Non Personnel Total		$ 209,312		$ 209,312
Grand Total	**3.0**	**$ 632,999**	**3.0**	**$ 632,999**

JROTC/Middle School Leadership

School Site-Budgeted

The following budget amounts are included within Operational School Budgets for this departmental program

MIDDLE SCHOOL LEADERSHIP

Fiscal Year 2025	Operational FTE	Operational BUDGET	Total FTE	Total Budget
Personnel				
Teacher	6.5	$ 353,325	6.5	$ 353,325
Benefits		133,913		$ 133,913
Personnel Total	6.5	$ 487,238	6.5	$ 487,238
Grand Total	**6.5**	**$ 487,238**	**6.5**	**$ 487,238**

HIGH SCHOOL JROTC

Fiscal Year 2025	Operational FTE	Operational BUDGET	Total FTE	Total Budget
Personnel				
Teacher	26.0	$ 2,852,633	26.0	$ 2,852,633
Benefits		1,081,120		$ 1,081,120
Personnel Total	26.0	$ 3,780,810	26.0	$ 3,780,810
Grand Total	**26.0**	**$ 3,780,810**	**26.0**	**$ 3,780,810**

Language And Cultural Equity

6400 Uptown Blvd NE, Suite 601 West
Albuquerque, NM 87110
Leadership: Jessica Villalobos
Phone: (505) 881-9429
Fax: (505) 872-8859
Website: www.aps.edu/language-and-cultural-equity

Vision

To embrace, honor, and elevate every voice every story.

Mission

To inspire and support equity-based education that leverages and amplifies student assets, cultures and languages to foster academic and personal success.

Goals & objectives

1. Culturally diverse students and English learners are welcome in our schools and communities.
2. The home languages and cultures of our students and families are valued as vital resources.
3. We critically reflect on our practices in order to create equal outcomes for all students.
4. English learners and all students receive a challenging and engaging curriculum that is student centered.

Measurements

1. Increase in bilingual programming enrollments
2. Increase in TESOL/Bilingual certified educators
3. Increase in English and target language proficiency
4. Increase in academic achievement across content areas for EL's and students participating in bilingual programs
5. Increase in Bilingual Seals district-wide

Timeframe

Yearly assessment of all outlined measurements

Department Information

LCE provides leadership, technical assistance, and professional resources to schools for implementing bilingual and multicultural education programs and alternative language services for linguistically and culturally diverse students.

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Total FTE	Total Budget
Personnel						
Teacher	-	$ 32,000	6.00	$ 500,000	6.00	$ 532,000
Educational Assistant	-	-	-	-	-	$ -
Library	-	-	-	-	-	$ -
Principal / Assistant Principal	-	-	1	113,623	1.00	$ 113,623
Secretarial / Clerical / Technic	12.00	418,089	-	-	12.00	$ 418,089
Custodian	-	-	-	-	-	$ -
Other	13.50	1,042,945	1	87,646	14.50	$1,130,591
Substitutes	-	-	-	48,001	-	$ 48,001
Benefits	-	563,177	-	259,096	-	$ 822,273
Personnel Total	25.50	$2,056,211	8.00	$1,008,366	33.50	$3,064,577
Non-Personnel						
Supplies & Materials		$ 85,574		$1,023,640		$1,109,214
Other		-		70,000		$ 70,000
Professional Development		223,223		255,910		$ 479,133
Purchased Services		375,240		327,144		$ 702,384
Textbooks		497,622		-		$ 497,622
Equipment/Furniture/Vehicles		14,518		2,000		$ 16,518
Computers		8,080		22,000		$ 30,080
Software		275,850		-		$ 275,850
Maintenance & Construction		-		-		$ -
Non Personnel Total		$1,480,107		$1,700,694		$3,180,801
Grand Total	**25.50**	**$3,536,318**	**8.00**	**$2,709,060**	**33.50**	**$6,245,378**

Library Media Services

Director: Rachel Altobelli
930-B Oak St. SE
Albuquerque, NM 87106
Phone: (505) 848-8889;
Fax: (505) 848-8890
Website: www.aps.edu/libraries

Vision

Libraries: Work to ensure that students and staff are effective users of ideas and information. As teachers, information specialists, and instructional consultants, librarian-teachers help staff, students, and parents learn to use both traditional materials and new technologies.

Instructional Materials: Work to ensure that students and teachers have timely access to needed instructional materials, including Dual Credit textbooks and hands-on elementary science kits.

Mission

Help children develop information literacy skills, provide them with equitable access to books and electronic resources, help raise test scores, and encourage lifelong love of reading. Additionally, support learning through the efficient management of district-wide Instructional Materials programs.

Department Information

We support the collection, management, and use of library resources in all APS school libraries and district libraries.

Library Services offers technical and professional support to school librarians in a wide variety of ways.

- Professional development at large in-services, small training sessions, and one-on-one site visits.
- Technical support for our centrally administrated Destiny Online Catalog, the portal to library books, e-books, and research databases.
- Acquisitions, processing, and cataloging support for school libraries.
- Access to high-quality online information for APS students and teachers.
- Procedures, best-practice guides, and how-to sheets to help with common school library situations.
- Help with inventories and other projects.

Library Media Services (cont.)

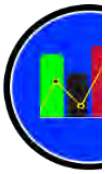
We support schoolbook rooms and textbook rooms on both an ongoing and specifically scheduled basis. Ongoing support is provided through regularly scheduled trainings, individually scheduled site-visits, and centralized management of TIPWeb-IM, the database used district-wide to track and inventory instructional materials.

To help maintain an accurate inventory of instructional materials, Library Services barcodes district-ordered non-consumable textbooks and distributes them to schools ready for use and circulation (consumables are tracked, inventoried, and delivered only). We also assist schools be removing outdating (post-adoption) materials from their schools.

We operate the district-wide Dual Credit Bookroom, purchasing the appropriate books for all APS Dual Credit students and checking them out through our tracking system, TIP-Web-IM, so textbooks can be re-used for multiple semesters.

The Science Distribution Center, part of Library Services and Instructional Materials, provides the adopted science program for all APS elementary schools. The Science Distribution Center delivers fully stocked science kits containing hands-on activities in the areas of Life, Physical, and Earth Science. The science kits are fully aligned with state standards and benchmarks and are designed to expand knowledge in each strand of science as the student progresses through elementary school.

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel						
Library	2.00	211,422	-	-	2.00	$ 211,422
Principal / Assistant Principal	-	-	-	-	-	$ -
Secretarial / Clerical / Technical	10.00	465,882	-	-	10.00	$ 465,882
Custodian	-	-	-	-	-	$ -
Other	4.00	349,119	-	-	3.25	$ 349,119
Substitutes	-	-	-	-	-	$ -
Benefits		389,004	-	-	-	$ 389,004
Personnel Total	16.00	$1,415,427	$ -	$ -	15.25	$ 1,415,427
Non-Personnel						
Supplies & Materials		$6,276	$987,272.00	$ -		$ 993,548
Other		-	-	-		$ -
Professional Development		1,000	-	-		$ 1,000
Purchased Services		6,671	-	198,000		$ 204,671
Textbooks		-	1,051,610	357,000		$ 1,408,610
Equipment/Furniture/Vehicles		-	-	1,308,477		$ 1,308,477
Computers		-	-	-		$ -
Software		-	-	-		$ -
Maintenance & Construction		-	-	-		$ -
Non Personnel Total		$ 13,947	$2,038,882	$1,863,477		$ 3,916,306
Grand Total	**16.00**	**$1,429,374**	**$2,038,882**	**$1,863,477**	**15.25**	**$ 5,331,733**



Office of Accountability & Reporting

6400 Uptown Blvd NE, Suite 400 East
Albuquerque, NM 87110
Leadership: Richard Bowman, PhD
Phone: (505) 872-6870
Website: www.aps.edu/accountability-reporting

Vision

The Office of Accountability and Reporting (OAR) is made up of several departments that work collaboratively to provide a comprehensive support system to schools, district families, district leadership, and our Board of Education for policy setting, program support, and continuous improvement at all levels in Albuquerque Public Schools.

Mission

Our departments serve and support Albuquerque Public Schools district initiatives and guide decision making at school, leadership, and board levels. Our goal is to develop, enhance and enrich our schools and community through planned and measurable objectives that align with successful outcomes for all APS students and families.

Department Information

Our departments' commitment to serve and support Albuquerque Public Schools is a collaborative effort of continuous improvement for the benefit of our students and families. We support our Superintendent's initiatives and serve our Board of Education, always with the goal of positive outcomes for our district students and families.

- OAR's Assessment Department supports quality testing practices and equal opportunity for students to demonstrate knowledge and performance in the comprehensive science of assessment by engaging teachers, students, parents, and policy makers for constructive improvement and actionable reporting.
- School Accountability Support (SAS) provides support to all APS schools around data use, accountability, and continuous improvement, including 90 Day Plan development, submission, and monitoring.
- The Student Information Systems Department (SIS) collects, maintains, and reports student information; migrates student data to our Instructional Management System; and transforms the data to information utilized by staff to drive instruction.

Office of Accountability & Reporting (contd)

- The Strategic Analysis & Program Research Department (SAPR) provides the APS community with strategic data analysis, program evaluation and research, public and internal visualizations, and review of all external and internal applications to conduct research in APS. SAPR is also responsible for State and Federal Reporting, Tribal Reporting, and Office of Civil Rights compliance and reporting.

Fiscal Year 2025	Operational FTE	Operational BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel					
Teacher	-	$ 500	$ -	-	$ 500
Educational Assistant	-	-	-	-	$ -
Library	-	-	-	-	$ -
Principal / Assistant Principal	-	-	-	-	$ -
Secretarial / Clerical / Technical	2.00	89,502	-	2.00	$ 89,502
Custodian	-	-	-	-	$ -
Other	14.00	1,071,937	-	14.00	$ 1,071,937
Substitutes	-	14,250	-	-	$ 14,250
Benefits	-	440,315	-	-	$ 440,315
Personnel Total	16.00	$ 1,616,504	$ -	16.00	$ 1,616,504
Non-Personnel					
Supplies & Materials		$ 21,690	$ -		$ 21,690
Other		-	-		$ -
Professional Development		135,921	-		$ 135,921
Purchased Services		933,258	-		$ 933,258
Textbooks		-	-		$ -
Equipment/Furniture/Vehicles		6,572	-		$ 6,572
Computers		-	-		$ -
Software		2,111	210,088		$ 212,199
Maintenance & Construction		-	-		$ -
Non Personnel Total		$ 1,099,552	$ 210,088		$ 1,309,640
Grand Total	16.00	**$ 2,716,056**	**$ 210,088**	16.00	**$ 2,926,144**

Office of Early Childhood Education (ECE)

Program Director: Mary Ellen Farrelly
912 Oak St. SE Building M
Albuquerque, NM 87106
Phone: (505) 253-0320;
Fax: (505) 880-8286
Website: www.aps.edu/early-childhood

Vision

All Albuquerque Public Schools early childhood programs provide exemplar practices in all-inclusive environments to develop the whole child.

Mission

The Early Childhood Team will support schools in implementing developmentally appropriate best practices in high-quality Early Childhood Classrooms for children and their families.

Goals and Objectives

- Quality educational staff in every Pre-K through third grade classroom
- Support structures for teachers and students that enhances learning
- Professional understanding of best practices for whole child development
- Full participation and responsive classrooms for every child
- Equitable access to curriculum and intervention supports
- Systems for authentic assessments that highlights a child's strengths, as well as, opportunities for improvement
- The use of ongoing student assessment data that drives research-based instructional decisions
- Parent perception and communication that is valued and responsive

Department Information

The Office of Early Childhood supports educational staff, administration, and the community: to understand the value and importance of early childhood education; to provide an inclusive, culturally responsive, safe, and welcoming first experience in public education; to reduce the impact of Adverse Childhood Experiences (ACE's) and to increase positive child outcomes.

We provide professional development to enhance the learning outcomes for young children in the following areas: transition to Pre-K and kindergarten; developmentally appropriate curriculum, instruction, and authentic assessment; and developing a collaborative partnership between the home, school, and community.

Office of Early Childhood Education (ECE) (cont.)

Our work is to be a gateway to the community and a support system to schools in providing relevant and timely information related to child development and learning issues specific to the young child.

- Coordinates district-wide early childhood professional development and provides technical support for district initiatives.
- Communicates across district departments to ensure alignment with state and district initiatives.
- Manages the New Mexico Pre-K budget to meet requirements of the New Mexico PreK Program Standards for all New Mexico Public Preschool Programs.
- Respectfully engage families by recognizing and promoting the concept that the parent is the child's first teacher.

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Total FTE	Total Budget
Personnel						
Teacher	-	$ 5,000	107.90	$ 2,762,504	107.90	$ 2,767,504
Educational Assistant	-	5,000	98.00	380,066	98.00	$ 385,066
Secretarial / Clerical / Technical	1.00	36,146	2.00	75,000	3.00	$ 111,146
Other	1.00	117,339	3.90	387,000	4.90	$ 504,339
Substitutes	-	100	-	150,000	-	$ 150,100
Benefits	-	60,999	-	1,357,210	-	$ 1,418,209
Personnel Total	2.00	$ 224,584	211.80	$ 5,111,780	213.80	$ 5,336,364
Non-Personnel						
Supplies & Materials		$ 11,300		$ 969,036		$ 980,336
Other		1,200		9,426		$ 10,626
Professional Development		-		300,000		$ 300,000
Purchased Services		1,500		180,000		$ 181,500
Textbooks		-		30,000		$ 30,000
Equipment/Furniture/Vehicles		2,550		200,000		$ 202,550
Computers		-		5,000		$ 5,000
Software		-		$90,000		$ 90,000
Non Personnel Total		$ 16,550		$ 1,783,462		$ 1,800,012
Grand Total	2.00	**$ 241,134**	211.80	**$ 6,895,242**	213.80	**$ 7,136,376**

Office of Equity, Engagement and Equal Opportunity

6400 Uptown Blvd NE, Suite 500 West
Albuquerque, NM 87110
Leadership: Tanya Campos
Phone: (505) 872-6897
Website: www.aps.edu/office-of-equity-and-engagement
Email: equity @aps.edu

Office of Equity and Engagement

The Office of Equity and Engagement encompasses the School Climate Department, Equal Opportunity Services, and the Refugee and Newcomer Supports Program. Equity and Engagement oversees the district's Martinez/Yazzie Equity Council as well as district-wide training and professional opportunities around anti-racism and cultural linguistic responsive teaching and learning.

The Office of Equity and Engagement supports APS' Equity Policy, which states that, "Albuquerque Public Schools (APS) is a culturally and linguistically responsive, diverse community committed to educational equity for all students. APS provides various levels of support and assistance to students, families, and schools that are appropriate to specific needs. APS students deserve respectful learning environments in which diversity in all areas of disaggregation is valued and contribute to successful academic outcomes through equitable decisions be the district."

The Office of Equity and Engagement aligns with APS' Board of Education Goals and Guardrails and the District's Five-Year Strategic Plan:

- Early Literacy
- Math Proficiency
- Post-Secondary Readiness
- Skills, Habits and Mindsets for Life Success

School Climate

Equity Coordinators partner with a diverse group of local organizations to establish and/or maintain outreach, partnerships, and collaborations to unite efforts around Equity and Engagement, bring a diversity of people and voices to the table, and consolidate resources to best meet the needs of our APS community. Through their work Equity Coordinators support schools and students around social emotional learning, attendance, restorative practices and college and career to name a few. All of Equity's programs, services, and advocacy directly tie to parent and community engagement.

Office of Equity, Engagement and Equal Opportunity, School Climate (cont.)

School Climate also houses the district's restorative practices program. The Director and Restorative Practices Coordinator work in partnership with APS departments, schools, and community on: (1) establishing an understanding of just what restorative practices means through education and training; (2) identifying how restorative practices is already embedded into existing district structures and systems and/or how the district needs to incorporate it into its systems; and (3) working with schools, students, families and the community on how to utilize restorative practices when situations arise.

Office of Equal Opportunity Services

The Office of Equal Opportunity Services (EOS) is responsible for investigating complaints about Discrimination, Harassment and Retaliation based on Civil Rights.

If a student, employee, or parent/legal guardian on behalf of a student believes that they have been discriminated against on the basis of age (40+), color, ethnicity, gender identity, genetic information, HIV status, mental or physical disability, national origin, natural or protective hairstyles or cultural or religious headdresses, pregnancy/lactation, religion, race, sex, sexual orientation, spousal affiliation, serious medical condition, or veteran status, they may file a claim with one or all of the following entities:

- A complaint with the APS District through EOS
- A federal complaint with the Equal Employment Opportunity Commission (EEOC) and/or the Office of Civil Rights (OCR)
- A complaint with the New Mexico Human Rights Division

The EOS Office will conduct a fair, thorough, and timely investigation for any of the complaints filed with the agencies listed above. In addition, EOS can provide information related to rights and responsibilities, informal resolutions, and education/training.

Finally, EOS oversees Title IX compliance. Title IX is a comprehensive federal law that prohibits discrimination on the basis of sex in any federally funded education program or activity. The principal objective of Title IX is to avoid the use of federal money to support sex discrimination in education programs and to provide individual citizens effective protection against those practices. Title IX includes sexual harassment, sexual misconduct, and sexual violence. Any report of gender/sex discrimination made to an employee must be addressed in a timely manner by administration or the supervisor, and reported to the Title IX Director. The Title IX Director also oversees gender support plans. All students, regardless of gender identity, are entitled to a safe and respectful school environment.

Refugee and Newcomer Supports Program

The Refugee and Newcomer Supports Program coordinates and oversees district refugee and newcomer supports. The program works internally with APS schools and

Office of Equity, Engagement and Equal Opportunity, Refugee and Newcomer Supports Program (cont.)

district departments as well as with local community organizations to build collaborative partnerships to support newcomer education.

Refugee Case Managers provide support to refugee and newcomer students, families and the schools that serve them through: (1) Family Engagement, (2) Student & Family Supports, (3) Community Outreach, and (4), School Supports. Case Managers speak various languages that are common amongst newcomers in APS. Families may contact the Case Manager who speaks their language directly.

Refugee Specialists also speak the languages of the local refugee community and provide in- classroom support to newcomer students. Specialists work alongside teachers to ensure that the material being taught is accessible. They do this by utilizing their language skills to explain complicated concepts and provide academic and social support to newcomers.

In determining if it is meeting its mission and goals, the Office Equity and Engagement uses a variety of quantitative and qualitative data collection tools including surveys, focus groups and interviews. While there are some areas that can be measured in more short-term timelines (i.e., participation/attendance in training sessions) other measurements require more long-term review and a deeper understanding (i.e., change in understanding equity practices that impact discipline). For many of these broader and long-term areas Equity partners with other departments and the district overall to look at district-wide data.

Office of Equity, Engagement and Equal Opportunity

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Total FTE	Total Budget
Personnel						
Teacher	2.00	$ 142,697	-	$ 13,250	2.00	$ 155,947
Educational Assistant	-	-	2.00	53,365	2.00	$ 53,365
Library	-	-	-	-	-	$ -
Principal / Assistant Principal	-	-	-	-	-	$ -
Secretarial / Clerical / Technical	2.00	72,282	-	-	2.00	$ 72,282
Custodian	-	-	-	-	-	$ -
Other	11.00	612,878	1.50	202,623	12.50	$ 815,501
Substitutes	-	1,000	-	100,000	-	$ 101,000
Benefits	-	302,734	-	99,916	-	$ 402,650
Personnel Total	15.00	$ 1,131,591	3.50	$ 469,154	18.50	$ 1,600,745
Non-Personnel						
Supplies & Materials		$ 9,912		$ 6,000		$ 15,912
Other		1,750		11,503		$ 13,253
Professional Development		8,155		7,000		$ 15,155
Purchased Services		32,591		127,675		$ 160,266
Textbooks		250		24,000		$ 24,250
Equipment/Furniture/Vehicles		7,831		-		$ 7,831
Computers		-		-		$ -
Software		3,000		-		$ 3,000
Maintenance & Construction		-		-		$ -
Non Personnel Total		$ 63,489		$ 176,178		$ 239,667
Grand Total	**15.00**	**$ 1,195,080**	**3.50**	**$ 645,332**	**18.50**	**$ 1,840,412**

Office Of Innovation

Executive Director: Mark Garcia
6400 Uptown Blvd NE Suite 600 East
Albuquerque, NM 87110
Phone: (505) 880-3753
Website: www.aps.edu/innovation

APS Office of Innovation and School Choice
Strategic Plan Summary

APS Strategic Pillars Alignment: Ensuring equity and access for all students and staff, Supporting high-quality equity-driven instruction for every student, Supporting social and emotional learning, Maintaining effective and efficient operation, Engaging staff and community

APS Vision: *All Albuquerque Public Schools Students Will Attend High-Quality Schools Responsive to Their Communities.*

Approach: Excellent neighborhood schools with complementary innovative school and program choices.

Office of Innovation & School Choice Vision: developing a portfolio of innovative magnet and charter school choices to meet the needs of students and families and support Albuquerque's economic ecosystem.

Core Values:

Empowerment	Transparency	Autonomy
Authenticity	Support	Accountability
Community	Collaboration	Customization

Goal 1: Create, implement, and support a comprehensive portfolio strategy of choices.
Geographic accessibility, K-12 pathways, choices for students based on community input

Goal 2: Ensure every charter and magnet school delivers an innovative, high-quality, unique learner experience that substantially contributes to the landscape of choice offerings.
NACSA and MSA Standards to guide the path toward excellence

Goal 3: Cultivate a culture of innovation in education both within and outside the district.
Networking innovative schools, Department partners, and Industry partnerships

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Total FTE	Total Budget
Personnel						
Teacher	-	$ 1,000	-	$ 50,000	-	$ 51,000
Educational Assistant	-	-	-	-	-	$ -
Library	-	-	-	-	-	$ -
Principal / Assistant Princip	-	2,000	-	-	-	$ 2,000
Secretarial / Clerical / Techı	1.00	41,606	-	-	1.00	$ 41,606
Custodian	-	-	-	-	-	$ -
Other	1.00	136,595	8.50	965,290	9.50	$ 1,101,885
Substitutes	-	3,655	-	5,000	-	$ 8,655
Benefits		68,364		395,489		$ 463,853
Personnel Total	2.00	$ 253,220	8.50	$1,415,779	10.50	$ 1,668,999
Non-Personnel						
Supplies & Materials		$ 3,000		$ 60,963		$ 63,963
Other		-		-		$ -
Professional Development		28,160		176,652		$ 204,812
Purchased Services		62,603		3,116,427		$ 3,179,030
Textbooks		2,315		5,000		$ 7,315
Equipment/Furniture/Vehicles		250		145,000		$ 145,250
Computers		-		80,000		$ 80,000
Software		413		59,000		$ 59,413
Maintenance & Construction		-		-		$ -
Non Personnel Total		$ 96,741		$3,643,042		$ 3,739,783
Grand Total	**2.00**	**$ 349,961**	**8.50**	**$5,058,821**	**10.50**	**$ 5,408,782**

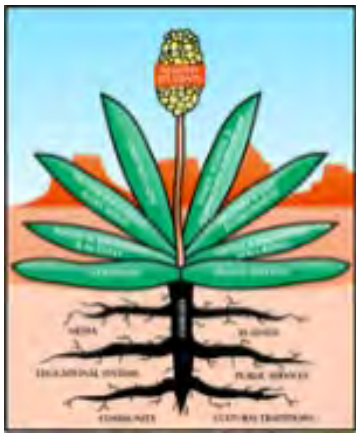
Professional Development

6400 Uptown Blvd NE, Suite 500 West
Albuquerque, NM 87110
Leadership: Joyce Gormley
Phone: (505) 872-6867

Curriculum and Instruction
Professional Development

The department of Curriculum and Instructions designs and develops instructional units in all content areas K-12; is responsible for professional development for teachers, principals, assistant principals, the Teacher Leader Facilitators, and other district personnel. C&I collaboratively is responsible for the adoption of High-Quality Instructional Material Adoption of both core content and intervention resources; coordinates curriculum boards, Career Technical Education (CTE), MLSS, and SAT. C&I collaborates with Ed-Tech to support the use of technology-based curricula and resources. C&I also represents the district in state and regional curriculum task forces and regulation reviews, is the district liaison to NCAA, supports Advance Placement (AP) exams and enrollment, and high school graduation exams; and helps with calculation reviews for high school GPA and the advocacy of equitable opportunities for each and every student.

Fiscal Year 2025	Grants FTE	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel					
Teacher	26.50	$ 2,647,802	$ -	26.50	$ 2,647,802
Principal / Assistant Principal	-	883	-	-	$ 883
Secretarial / Clerical / Technical	-	-	-	-	$ -
Custodian	-	-	-	-	$ -
Other	1.00	122,500	-	1.00	$ 122,500
Substitutes	-	198,000	-	-	$ 198,000
Benefits		1,017,248	-		$ 1,017,248
Personnel Total	27.50	$ 3,986,433	$ -	27.50	$ 3,986,433
Non-Personnel					
Supplies & Materials		$ 356,804	$ -		$ 356,804
Other		-	-		$ -
Professional Development		728,259	-		$ 728,259
Purchased Services		-	-		$ -
Textbooks		-	-		$ -
Equipment/Furniture/Vehicles		-	18,665		$ 18,665
Computers		-	-		$ -
Software		267,950	1,937		$ 269,887
Maintenance & Construction		-	-		$ -
Non Personnel Total		$ 1,353,013	$ 20,602		$ 1,373,615
Grand Total	**27.50**	**$ 5,339,446**	**$ 20,602**	**27.50**	**$ 5,360,048**



Student, Family & Community Supports (SFCS)

6400 Uptown Blvd NE, Suite 340 West
Albuquerque, NM 87110
Leadership: Kristine Meurer, Executive Director
Phone: (505) 855-9800; Fax: (505) 830-1771
Website: www.aps.edu/student-family-and-community-supports

Vision

Healthy Students + Engaged Families & Communities = Successful Students

Mission

The Student, Family and Community Supports Division supports the achievement of all students, in partnership with their families and communities, and assist them pursue the opportunities and services that reduce barriers to learning and promote student health and success.

Division Information

The ***Student, Family, Community Supports Division*** houses six departments and one unit that work together utilizing the "Whole School, Whole Community, Whole Child" (WSCC) Model.

Departments:

1) Accountability & Operations Department – Mallory Geissler, Senior Director
2) Coordinated School Health Department- Daphne Strader, Senior Director
3) Counseling Department- Vicki Price, Senior Director
4) Nursing Department– Cheryl R. Brubaker, Senior Director
5) Student and Staff Supports Department – Stephanie Browne, Senior Director
6) Student Health & Life Skills Department – Kristine Meurer, Interim Director

Unit:

1) Title IVA – Sam Ornelas, Supportive Learning Manger

Working together, these six departments and units provide support and services to the Albuquerque Public School (APS) District, serving all students.

Student Family and Community Supports (Cont.)

The SFCS Division is the area in APS that is primarily responsible for providing technical assistance and implementation of the APS Board Goals, Guardrails and administrative strategic priorities.

Accountability and Operations Department Summary

Vision

Healthy Students + Engaged Families & Communities = Successful Students

Mission

Provide transparency, accountability and sustainability of Student, Family and Community Supports Division budget, programs and operations.

Department Information

The Accountability & Operations Department provides fiscal management and grant compliance for 6 Departments and the Foster Care Unit within the Student, Family, and Community Supports (SFCS) Division. This department provides data support and technical assistance for all SFCS Division Staff to ensure accountability for all programs. This department also oversees the overall Operations of the Division. Additional units under the Accountability & Operations department are Medicaid School Based Services, Medicaid Enrollment, and Data Management.

The Accountability and Operations Department provides oversight, management and accountability for the SFCS Division, including Operational, Medicaid, Federal, State and City grants as well as Foundation accounts. The goal is to maximize SFCS Division's resources and ensure proper use of funds, supported by good documentation and timely billing and reporting.

The department oversees the intergovermental agreement between APS and the State Human Services Department that allows the district to bill Medicaid for certain health-related services provided in the school setting for (4,000 to 5,000) Medicaid eligible students in Special Ed that have an IEP, using documentation from approximately 500 related service providers and school nurses. Reimbursement funds provide support/expansion of health and health-related services for all APS students and their families. These funds are primarily utilized for staff including: school nurses, substance abuse counselors, family engagement, attendance, wellness, and MSBS staff. Funds are also used to provide school-based mental health services using therapists from the community, as well as to purchase supplies and equipment for school health offices.

The department provides health care enrollment for APS students and families in order to strengthen community schools and improve access to healthcare for children in New Mexico. This initiative seeks to increase the sustainability of school-based health services for students by increasing the numbers of eligible students enrolled in Medicaid and enabling providers to maximize Medicaid billing.

In addition, the Accountability and Operations Department's Data Management Unit provides technical assistance, data management, and analytical support for all SFCS Divsion staff. Data Management assists the SFCS Division with management and evaluaiton of Division-based programs, services, and operations conducted throughout the District. This unit is responsible for the oversight of background clearance for the volunteers, outside contractors and MCOs. This unit also provides support for school's Site Safety Plans.

Coordinated School Health Department Summary

Vision

Healthy Students + Engaged Families & Communities = Successful Students

Mission

Connecting students, schools, families and communities to opportunities and services that reduce barriers to learning and promote student success.

Department Information

The Coordinated School Health (CSH) Department (within the Student Family and Community Supports (SFCS) Division) makes connections happen through coordination and targeted alignment of the work of the four *Units* in the department: Attendance Support, Family Engagement, Strategic Partnerships, and Volunteer Programs/Special Projects.

The CSH Department's work focuses on:

- supporting schools in the development and implementation of aligned systems of support for students
- transformational coaching to facilitate school improvement plans and processes that are based on implementation of best practices
- capacity building (including professional development) of staff and stakeholders, and
- fostering effective and goal-linked school / staff partnerships and initiatives that activate families, volunteers, and service organizations, and community groups/organizations

These efforts are designed to facilitate equitable access to resources and supports to schools and families, as well as to foster the highest positive impact for all APS students.

CSH department Direct Supports provide resources and supports directly to students and their families in order to support student attendance and academic and SEL proficiency / whole child development. Examples include providing clothing and school supplies to students; video learning sessions for families in various languages that activate support for their child's education; and early identification of students with absences, followed by root cause assessment, goal setting and resource linkages to families.

CSH department Supports to Schools provide research and best practice driven tools, information (research, data, etc.), strategies, partnership development, coaching and professional development. Examples include training, planning / alignment /integration opportunities through transformational coaching around attendance, family engagement, student wellness, volunteer programs, and other components; assistance with navigating and meeting related district procedural directives and systems; and supports regarding identification and management of community partnerships and student enrichment opportunities.

The CSH department goal is to assist schools in their efforts to ensure that all their students are: Healthy, Safe, Engaged, Supported and Challenged, by supporting and facilitating a whole child, whole school, and whole community approach. This goal and the work of the department establishes and activates critical conditions, resources, capacity building, partnerships, etc. for all of the district goals and guardrails.
The department manages and leverages over twenty different funding streams / projects, many of which have specific deliverables and outcomes targeted towards influencing the areas listed above. Each of the department's units (and the many programs and initiatives therein) have specific outcomes that are measured and tracked through various evaluation processes. The Coordinated School Health Department also works closely with over 50 community partners and initiatives (and supports thousands of volunteers across the district) to ensure that both district and community investments work together to benefit the students of APS and so that the wraparound support systems guardrail is met.

Counseling Department Summary

SFCS Vision

Healthy Students + Engaged Families & Communities = Successful Students

Department Vision:

We believe highly effective counselors improve student success and wellness.

Mission

In partnership with Albuquerque Public Schools District Leadership, administration and the community, the district counseling office provides professional development and resources to support the implementation of a comprehensive, data-driven school counseling program following the American School Counselor Association National Model. We advocate for developing school counseling programs that ensure equitable access for all students to help them achieve their fullest potential with the capacity to overcome real-world challenges.

Department Information

The counseling department has 252 school counselors in the district, including 13 high school College and Career Counselors, 13 high school and 4 middle school Crossroads Counselors. Counseling programs include the District Stress Management and Recovery Team (DSMaRT or Crisis Team), training and support for 87 Behavior Redirectors, the Suicide Prevention Peer Helpers Program, the Trauma-Informed Grant Program, the Community Mental Health Provider Program, School Based Behavioral Health Therapists, and the Parent Involvement Program.

The goal of the Counseling Department is to design and deliver a comprehensive school counseling program that promotes student achievement and well-being; and is based on programs that focus on student outcomes and equitable access to a rigorous education for all students. The department incorporates leadership, advocacy, collaboration, and systemic change to build a framework for the APS school counseling programs that align with the American School Counseling Association National Model (ASCA). A well-rounded, inclusive counseling program benefits students, families, teachers, administrators, and the Board of Education by addressing and responding to the needs of the school community.

The school counseling program is an integral part of the district's Strategic Plan and Goals. The school counseling program is comprehensive in scope, preventative in design, and developmental in nature. The department's work will help to increase student skills, mindsets and behaviors that are part of Goal 4. We have a strong connection to Social Emotional Learning (SEL) and have focused our program on SEL for many years. In alignment with Goal 3 Post-Secondary Readiness our counselors serve to maximize success and remove barriers for college and Career readiness for each student. Counseling programs impact student achievement, attendance, and behavior by providing targeted interventions, group and individual supports, presenting classroom curriculum, improving the school climate, and college and career readiness activities for grades K-12.

Counselors collect data and use reports to identify achievement gaps and measure program effectiveness to ensure they are making a difference with students. Data helps to demonstrate the effectiveness of the school counseling program. The Counseling Department works closely with the school community to identify the needs of the students, families, and staff at our schools. The department identifies and

recognizes prevailing barriers causing students to struggle and align APS counseling efforts to meet those needs.
Every year school counselors evaluate their program goals and school data information to improve and modify their program framework. They review program progress and impact. Building this information into setting goals for the next year. Using this skill set supports the overarching objective of offering effective, purposeful, and intentional counseling programs in APS schools.

The school counseling program is an integral part of the district's academic master plan (AMP) and educational goals. It is comprehensive in scope, preventative in design, and developmental in nature. The department's work within the AMP, specifically "Development of the Whole Child" and "College and Career Readiness" serves to maximize success and removes barriers to learning for each student. Counseling programs impact student achievement, attendance, and behavior by providing targeted interventions, group and individual supports, presenting classroom curriculum, improving the school climate, and college and career readiness activities for grades K-12.

Counselors collect data and use reports to identify achievement gaps and measure program effectiveness to ensure they are making a difference with students. Data helps to demonstrate the effectiveness of the school counseling program. The Counseling Department works closely with the school community to identify the needs of the students, families, and staff at our schools. The department identifies and recognizes prevailing barriers causing students to struggle and align our counselling efforts to meet those needs.

Every year school counselors evaluate their program goals and school data information to improve and modify their program framework. They review program progress and impact. Building this information into setting goals for the next year. Using this skillset supports the overarching objective of offering effective, purposeful, and intentional counseling programs in our schools.

The School Climate Program provides technical assistance and training for district school climate programs, including, but not limited to district-wide: social and emotional learning, restorative practices, bullying prevention and behavior redirection. They promote the use of best practices and evidence-based strategies for school climate programs and work with schools wanting to improve their school climate. The School Climate Director collaborates with internal and external stakeholders to assess, address, and develop policy and strategic direction of a positive school climate including, but not limited to prevention/intervention programs, services and supports. The School Climate Director oversees the Behavior Redirector program, suicide prevention, and crisis team response.

Nursing Department Summary

Vision

Healthy Students + Engaged Families & Communities = Successful Students

Mission

APS Nurses uniquely enhance the educational process for APS students by utilizing a standards/evidence-based practice to help students achieve academic excellence and to promote a safe and equitable environment.

Department Information

The Nursing Department:

- Monitors and facilitates student immunization compliance with NM State Immunization laws to decrease the chance of vaccine preventable disease outbreaks.
- Performs routine health screenings as mandated and recommended by NM DOH. Referrals are made for further evaluation and treatment.
- Performs initial and reevaluation health screening for students needing evaluation or continuing services from Special Education.
- Prepares PED annual School Health Services Report for APS and its authorized charter schools.
- Assesses acute illness and injury, making referrals when appropriate.
- Manages chronic illness in students by following medical provider's orders which can include administering medications, performing procedures and coordinating health care throughout the students' academic day. This care allows students to access educational services.
- Trains unlicensed staff to administer emergency medications, provide routine medications and treatments so students can safely access their education.
- Provides ongoing supervision and monitoring of trained unlicensed staff's delivery of health care to students.
- Provides PED required training of Health Assistants.
- Provides students and families with health resources to meet their medical needs.
- Monitors for signs of communicable disease outbreaks and reports them to the NM DOH.
- Works with the NM DOH during outbreaks of reportable and communicable diseases in the community.
- Monitors schools for safe practices and promotes healthy school environments for students, staff and families.
- Provides students and families with health resources to meet their medical needs.
- Provides a safe haven for students to go when they need support for emotional, physical or behavioral support and referral.

The Nursing Department has 11 major programs:

(1). Nursing Education, (2) Immunization compliance, (3) Coordinating care and referrals to School Based Health Centers, (4) Chronic Health supports, (5) Dental program, (6) Vision Care program (7) Support and training of Health Assistants (8) Emergency Response in schools, (9) Behavioral Health student supports for reentry post mental health hospitalization and post overdose response, (10) Special Education support and 504 support and (11) POD system of nursing care and supports.

Student Health & Life Skills Department Summary

SFCS Vision

Healthy Students + Engaged Families & Communities = Successful Students

Mission

Student Health & Life Skills is committed to the promotion of safe and supportive environments where students acquire fundamental health knowledge and skills, develop healthy life-long behaviors, learn to connect with health services and obtain skills to avoid lifestyle illnesses.

Department Information

Student Health & Life Skills is a department created with funds awarded to Albuquerque Public Schools through a cooperative agreement with the Center for Disease Control and Prevention Division of Adolescent and School Health (CDC-DASH). According to the CDC, research shows that school health programs reduce the prevalence of health risk behaviors among young people and have a positive effect on academic performance.

Student Health & Life Skills works to promote the health and well-being of adolescents by enabling them to become healthy and productive adults. Utilizing the Whole School, Whole Community, Whole Child (WSCC) model, Student Health & Life Skills works to promote health education, connect students with youth friendly health services, support parent/family engagement, invest in surveillance and epidemiology, and create safe and supportive environments for students. Student Health & Life Skills also works to enhance protective factors for adolescents to avoid participation in numerous risk behaviors that could place youth at risk for adverse health and educational outcomes.

Health Education: APS recognizes the relationship between the health and well-being of students and their overall academic success. APS works to ensure that all individuals providing health education are licensed teachers with an endorsement in health education. APS health teachers utilize the New Mexico health education standards and performance benchmark measures to ensure students are being

adequately prepared with skill-based lessons to make decisions with potential life-long consequences. The cooperative agreement with CDC-DASH allows APS the ability to provide annual professional development to all district health teachers, supplemental educational supplies, and technical assistance to individual teachers.

Health Services: Student Health & Life Skills works in collaboration with national and community partners to enhance student knowledge of and skills regarding access to health services provided to them either through their school based health centers or through other local community partners.

Safe and Supportive Environments: Violence, and discrimination increase health risks for all but specifically students of the Lesbian, Gay, Bisexual, Transgender, Questioning (LGBTQ+) community who experience a higher risk and related negative mental and physical health outcomes. APS recognizes these disparities and through the Student Health & Life Skills department works with all district middle and high schools to implement the APS Safe Zone program. APS Safe Zones follow the national Gay, Lesbian, and Straight Educational Network (GLSEN) Safe Space Kit program, which aims to educate school staff on the importance of inclusivity in a safe and non-judgmental environment.

Parent/Family Engagement: Parent engagement in schools is a responsibility that Student Health & Life skills supports by providing health education teachers and other school personnel opportunities and assistance to engage parents and families in meaningful ways. The relationship between teachers, staff, students, and parents/families assists with the reinforcement that students' health and learning are connected in multiple environments, their home, their school, out of school programs, and their community. Engaged families and communities are proven to be promising protective factors which lead to higher academic success and improved social skills.

Surveillance: Student Health & Life Skills is committed to collect pertinent data that will potentially drive the action taken in schools to promote the success of each school as well as inform areas that may need more attention. Health teachers in APS utilize data collected through the New Mexico Youth Risk and Resiliency Survey (YRRS) to inform their schools' health education needs.

Student and Staff Supports Department Summary

Vision

Supported students + Staff = Successful Students

Mission

Providing critical resources and support services to students and staff

Department Information

Employee Assistance Program

The Employee Assistance Program (EAP) is a free counseling program available to all APS employees and their families. EAP supports and assists employees with personal and/0r work related problems that impact their job performance. The EAP Program provides two Full Time Therapists.

Threat Assessment

The purpose of Student Threat Assessment is to identify and address threatening or concerning behaviors before they lead to violence. School threat assessment is a problem-solving approach to violence prevention that focuses on helping students in distress and resolving problems before they escalate into violence. School threat assessment involves both assessment and intervention, since threatening behaviors often signal a need for support services that can be short or ongoing. (From Training in School-Based Threat Assessment, Dr. Dewey G. Cornell, Ph.D) A full time Director manages incoming calls from all APS Schools and facilitates the program with the support of two case managers who are assigned to students.

Foster Care

The APS Foster Care Team provides case management to foster youth who are enrolled in APS. The Foster Care Manager works closely with the State of New Mexico Children, Youth and Families Department ensuring that foster students remain in their school of origin. (ESSA)

Section 504

Students who are classified as disabled under Section 504 and typically not in need of/or receiving special education and/or related services shall be provided reasonable accommodations to meet their special needs in the regular classroom setting. A Full Time Coordinator provides support to APS Schools.

Educational Support for Students with Long Term Medical Absences

Schools shall provide educational support options for parents/guardians of students who experience long-term medical absences as defined as 10 or more consecutive days out of school due to a medical injury or illness.

Student Family and Community Supports (Cont.)

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Total FTE	Total Budget
Personnel						
Teacher	-	$ -	7.71	$ 759,633	7.71	$ 759,633
Educational Assistant	-	-	-	85,972	-	$ 85,972
Library	-	-	-	-	-	$ -
Principal / Assistant Princip	-	-	-	-	-	$ -
Secretarial / Clerical / Tech	6.00	279,044	12.50	476,559	18.50	$ 755,603
Other	27.00	2,206,461	56.61	4,420,596	83.61	$ 6,627,057
Substitutes	-	-	-	7,500	-	$ 7,500
Benefits		941,983		2,593,672		$ 3,535,655
Personnel Total	33.00	$ 3,427,488	76.82	$ 8,343,932	109.82	$ 11,771,420
Non-Personnel						
Supplies & Materials		$ -		$ 162,900		$ 162,900
Other		100,000		6,892		$ 106,892
Professional Development		-		150,144		$ 150,144
Purchased Services		40,718		10,483,034		$ 10,523,752
Equipment/Furniture/Vehicles		-		44,200		$ 44,200
Computers		-		10,300		$ 10,300
Software		-		16,030		$ 16,030
Maintenance & Construction		$0		$0		$ -
Non Personnel Total		$ 140,718		$ 10,873,500		$ 11,014,218
Grand Total	**33.00**	**$ 3,568,206**	**76.82**	**$ 19,217,432**	**109.82**	**$ 22,785,638**

School Site-Budgeted

The following budget amounts for specific job classes are included within Operational School Budgets for this departmental program

COUNSELING SERVICES

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Total FTE	Total Budget
Personnel						
Other	211.83	$ 15,640,095	8.93	$ 781,227	220.76	$ 16,421,322
Benefits	-	5,927,481	-	-	-	$ 5,927,481
Grand Total	**211.83**	**$ 21,567,576**	**8.93**	**$ 781,227**	**220.76**	**$ 22,348,803**

NURSING SERVICES

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Total FTE	Total Budget
Personnel						
Other	61.34	$ 4,195,374	37.50	$ 2,391,246	98.84	$ 6,586,620
Benefits	-	1,582,744	-	-	-	$ 1,582,744
Grand Total	**61.34**	**$ 5,778,118**	**37.50**	**$ 2,391,246**	**98.84**	**$ 8,169,364**

HEALTH EA'S

Fiscal Year 2025	Operational FTE	Operational BUDGET	Total FTE	Total Budget	Total FTE	Total Budget
Personnel						
Other	134.00	$ 3,597,845	-	$ -	134.00	$ 3,597,845
Benefits	-	1,363,521	-	-	-	$ 1,363,521
Grand Total	**134.00**	**$ 4,961,366**	**-**	**$ -**	**134.00**	**$ 4,961,366**

Special Education

6400 Uptown Blvd NE, Suite 200 West
Albuquerque, NM 87110
Leadership: Teise Reiser
Phone: (505) 855-9900
Website:www.aps.edu/special-education

Mission Statement

The Special Education Department empowers students, families and staff through leadership, guidance, and support for all students from ages three to 21 in a safe and inclusive setting. Our mission is to provide specialized instruction to develop essential skills and knowledge in preparation for life, and success in college and career

The Special Education Department is committed to the following beliefs:

- Effective general education is the key to improving special education
- Collaboration among educators leads to improved student achievement
- Each student has the right to a challenging, rewarding and inclusive education
- All students can learn and it is our responsibility to ensure that they do

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Total FTE	Total Budget
Personnel						
Teacher	116.40	$ 7,935,118	72.00	$ 6,050,000	188.40	$ 13,985,118
Educational Assistant	26.00	695,354	1.00	27,500	27.00	$ 722,854
Principal / Assistant Principal	-	-	24.00	2,409,000	24.00	$ 2,409,000
Secretarial / Clerical / Technical	0.20	10,342	23.00	904,970	23.20	$ 915,312
Custodian	2.00	75,848	-	-	2.00	$ 75,848
Other	394.80	31,126,782	85.50	6,745,021	480.30	$ 37,871,803
Substitutes	-	239,549	-	660,900	-	$ 900,449
Benefits		14,711,342		5,936,833		$ 20,648,175
Personnel Total	539.40	$54,794,335	205.50	$22,734,224	744.90	$ 77,528,559
Non-Personnel						
Supplies & Materials		$ 30,859		$ 497,488		$ 528,347
Other		140,201		-		$ 140,201
Professional Development		7,850		524,000		$ 531,850
Purchased Services		13,001,512		1,030,771		$ 14,032,283
Textbooks		-		374,060		$ 374,060
Equipment/Furniture/Vehicles		7,757		130,856		$ 138,613
Computers		-		10,000		$ 10,000
Software		101,936		825,068		$ 927,004
Maintenance & Construction		-		-		$ -
Non Personnel Total		$ 13,290,115		$ 3,392,243		$ 16,682,358
Grand Total	**539.40**	**$ 68,084,450**	**205.50**	**$ 26,126,467**	**744.90**	**$ 94,210,917**

Strategic Analysis and Program Research (SAPR)

6400 Uptown Blvd NE, Suite 600 East
Albuquerque, NM 87110
Leadership: Richard Bowman, Ph.D.
Phone: (505) 880-6807
Website: www.aps.edu/sapr

Vision

The Strategic Analysis & Program Research Department (SAPR) provides all district stakeholders with access to actionable information about their public schools. Using technology and a transparent approach, SAPR works toward a reality where parents, students, community leaders and educators focus their resources around common goals.

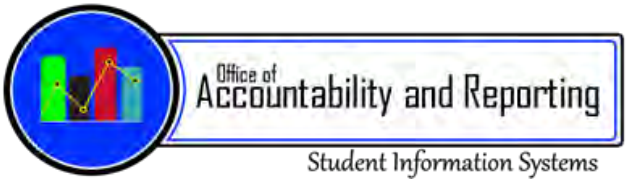
Mission

The Strategic Analysis & Program Research Department (SAPR) provides the APS community with timely, accurate and actionable information. Work performed by the department includes strategic data analysis, program evaluation and research, public and internal visualizations, review of all external and internal applications to conduct research in APS, database design, and technical support.

Department Information

SAPR's team of researchers, analysts, and programmers use the latest research methodologies, statistical techniques and visualization technologies to provide the APS community with actionable information. SAPR directly supports district leadership, school administrators, teachers, and community members with public and internal data visualizations, real-time school and student-level data, research briefs and reports, program evaluations, and public presentations. SAPR is also home to Title I and the Restorative Practices data analysis teams.

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Total FTE	Total Budget
Personnel						
Teacher	-	$ -	-	$ -	-	$ -
Principal / Assistant Principal	-	-	-	-	-	$ -
Secretarial / Clerical / Technical	1.00	34,790	1.00	34,544	2.00	$ 69,334
Custodian	-	-	-	-	-	$ -
Other	10.00	916,921	1.00	81,510	11.00	$ 998,431
Substitutes	-	-	-	-	-	$ -
Benefits		360,689	-	39,008		$ 399,697
Personnel Total	11.00	$ 1,312,400	2.00	$ 155,062	13.00	$ 1,467,462
Non-Personnel						
Supplies & Materials		$ 2,999		$ -		$ 2,999
Professional Development		9,400		-		$ 9,400
Purchased Services		26,360		-		$ 26,360
Equipment/Furniture/Vehicles		2,999		-		$ 2,999
Computers		-		-		$ -
Software		122,400		-		$ 122,400
Non Personnel Total		$ 164,158		$ -		$ 164,158
Grand Total	**11.00**	**$ 1,476,558**	**2.00**	**$ 155,062**	**13.00**	**$ 1,631,620**



Student Information Systems

6400 Uptown Blvd NE, Suite 400 East
Albuquerque, NM 87110
Leadership: Richard Bowman, PhD
Phone: (505) 872-6847
Website:
www.aps.edu/student-information-systems-sis

Vision

Student Information Systems (SIS) provides for the safe and accurate collection and maintenance of student data and creates meaningful information to aid the district in making informed decisions and drive instruction for the benefit of all students.

Mission

Student Information Systems (SIS) works to ensure the collection, management, storage, and accessibility of student information to key stakeholders for informed decision making while maintaining strict standards of confidentiality.

Department Information

The Student Information Systems Department (SIS) is responsible for collecting, maintaining and reporting student information. SIS is responsible for the Synergy Student Information System, supporting schools and district departments with Synergy processes, and the complete and accurate submission of state reporting data.

Fiscal Year 2025	Operational FTE	Operational BUDGET	Total FTE	Total Budget
Personnel				
Secretarial / Clerical / Technical	7.00	344,182	7.00	$ 344,182
Other	18.00	1,319,736	18.00	$ 1,319,736
Benefits		630,607		$ 630,607
Personnel Total	25.00	$ 2,294,525	25.00	$ 2,294,525
Non-Personnel				
Supplies & Materials		$ 3,426		$ 3,426
Other		-		$ -
Professional Development		11,406		$ 11,406
Purchased Services		208,000		$ 208,000
Equipment/Furniture/Vehicles		5,831		$ 5,831
Software		282,740		$ 282,740
Non Personnel Total		$ 511,403		$ 511,403
Grand Total	**25.00**	**$ 2,805,928**	**25.00**	**$ 2,805,928**

Student, Parent & Employee Service Center

6400 Uptown Blvd NE, Suite 100 West
Albuquerque, NM 87110
Leadership: Teise Reiser
Phone: (505) 855-9040
Fax: (505) 855-9051
Website: www.aps.edu/service-center

Vision

Answer questions, help handle student, parent, and family concerns, facilitate resolution of conflicts between: students or families, schools, or district departments. Through the Transfer Office, we assist families interested in home school, or families interested in returning to the district from home school.in requesting transfers outside of their home neighborhood

Mission

Provide exceptional customer service through directing phone calls, facilitate resolution of conflicts, assist families with a variety of areas to enhance their experiences within Albuquerque Public Schools. Disciplinary hearings are held for students who have violated district policies.

Department Information

Student Service Center

The Student, Parent, Employee Service Center is the customer service department for APS. The Service Center is available to answer questions, help handle family and school concerns, and facilitate resolution of conflicts between students or families and schools or district departments.

- Answer questions
- Assist with student, parent, family, school and employee concerns
- Facilitate resolution of conflicts between students, families, schools or district departments
- Transfers
- Policies and Procedural Directives information
- APS Student Handbook
- Home School Support
- Under-age GED/HST
- Foreign Exchange Students
- Kindergarten Waivers
- Enrollment Requirements
- Review Custody documents

Student, Parent & Employee Service Center (Cont.)

Hearing Office

The Hearing Office ensures compliance with District disciplinary policies described in District Policies and Procedures and in the Code of Conduct section of the APS Handbook for Student Success, Hearing Officers, conduct student disciplinary hearings for students considered for long-term suspensions or expulsions.

Transfer Office

Families seeking to have their student attend a school other than the school designated by the attendance area they live in can apply for a transfer. Transfers are approved on a space available basis throughout the school year.

Whistleblower Services

APS employees and the public can anonymously report misuse of district resources through the district's whistleblower hotline, Ethical Advocate at aps.ethicaladvocate.com or 877-848-2770.

Concerns that can be reported through the whistleblower hotline include:

- Conflict of interest
- Questionable accounting or auditing practices
- Fraud
- Theft
- Embezzlement
- Improper use of district resources
- Safety issues
- Falsification of records or documentation
- Substance abuse
- Vandalism
- Violation of state law, district policies or procedures.

Custodian of Records

The Custodian of Records Office manages and processes records requests for Albuquerque Public Schools. Public records requests are made online, primarily through the NextRequest system at https://aps.nextrequest.com/.

Student, Parent & Employee Service Center

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Total FTE	Total Budget
Personnel						
Educational Assistant	-	-	0.50	10,942	0.50	$ 10,942
Principal / Assistant Principal	-	-	-	-	-	$ -
Secretarial / Clerical / Technical	5.00	166,526	-	-	5.00	$ 166,526
Custodian	-	-	-	-	-	$ -
Other	5.00	434,421	-	-	5.00	$ 434,421
Benefits		228,718		3,253		$ 231,971
Personnel Total	10.00	$ 829,665	0.50	$ 14,195	10.50	$ 843,860
Non-Personnel						
Supplies & Materials		$ 5,981		$ -		$ 5,981
Other		-		-		$ -
Professional Development		-		-		$ -
Purchased Services		37,863		-		$ 37,863
Textbooks		-		-		$ -
Equipment/Furniture/Vehicles		-		-		$ -
Computers		-		-		$ -
Software		-		-		$ -
Maintenance & Construction		-		-		$ -
Non Personnel Total		$ 43,844		$ -		$ 43,844
Grand Total	**10.00**	**$ 873,509**	**0.50**	**$ 14,195**	**10.50**	**$ 887,704**

Summer Learning Programs

High School Instructional Manager:
Karen Webb
Elementary Instructional Manager:
Carla Cano
6400 Uptown Blvd NE
Suite 602 West
Albuquerque, NM 87110
Phone: HS (505) 855-9899;
ES (505) 855-9875
Fax: (505) 855-9877

Vision

Offer academically challenging summer learning opportunities for Elementary and High School students.

Mission

Provide summer learning opportunities that are aimed to meet the academic needs of students at the elementary and high school levels. This office provides students with an elementary Summer Learning Adventure. K-5+ and high school credit recovery. The high school credit recovery program assists students with getting back on track with Graduation requirements. Incoming freshmen may advance and take up to 1.0 credit of PE during the summer.

Department Information

APS Secondary Summer Learning provides high school students with annual opportunity to earn up to two (2) credits in order to get back on track with their graduation requirements. Students can take up to four (4) standards-based core content courses, taught by highly qualified instructors in a safe and familiar learning environment. Incoming freshman may earn PE credit. These courses are open to APS and non-APS students in grades 9 through 12 as well as APS Charter School, Private, and Parochial students.

At the elementary level we offer a 15-day hands-on, science-based summer camp opportunities. Students will explore New Mexico plants, animals, habitats, aquatics and geology in NM WILD! All sessions are project-based learning and hands-on science events. K5+ is a 25-day summer program for students at high-need schools that emphasize literacy, math, art, music, science literacy and social skills. This elementary Jump Start program is at PED K5 Plus Grant selected sites.

Summer Learning Programs

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Total FTE	Total Budget
Personnel						
Teacher	-	$ -	22.50	$ 1,617,169	22.50	$ 1,617,169
Educational Assistant	-	-	21.00	146,970	21.00	$ 146,970
Library	-	-	1.00	15,370	1.00	$ 15,370
Principal / Assistant Principal	-	-	-	96,000	-	$ 96,000
Secretarial / Clerical / Technic	2.00	79,623	1.00	28,292	3.00	$ 107,915
Custodian	-	40,000	-	-	-	$ 40,000
Other	1.00	168,110	3.01	652,440	4.01	$ 820,550
Benefits		100,337	-	731,988		$ 832,325
Personnel Total	3.00	$388,070	48.51	$ 3,288,229	51.51	$ 3,676,299
Non-Personnel						
Supplies & Materials		$ 25,504		$ 12,391		$ 37,895
Other		-		-		$ -
Professional Development		8,500		-		$ 8,500
Purchased Services		4,500		88,966		$ 93,466
Textbooks		-		-		$ -
Equipment/Furniture/Vehicles		6,000		-		$ 6,000
Computers		-		-		$ -
Software		-		-		$ -
Maintenance & Construction		-		-		$ -
Non Personnel Total		$ 44,504		$ 101,357		$ 145,861
Grand Total	**3.00**	**$432,574**	**48.51**	**$ 3,389,586**	**51.51**	**$ 3,822,160**

Operations Support

APS Foundation
6400 Uptown Blvd NE, Suite 630 E
Albuquerque, NM 87110
Leadership: Shannon Barnhill
Phone: (505) 878-6165

Vision

Through inspired philanthropy and community support, the APS Education Foundation seeks to make a real difference in the lives of students and teachers of APS.

Mission

The APS Education Foundation is a 501 (c)(3) non-profit organization established for promoting private support of the district and its students. In partnership with Albuquerque Public Schools, the Foundation promotes and garners financial and in-kind resources to provide students with the opportunity to succeed. Mobilize resources and develop community partnerships to support excellence in APS. In 2015-16, the Foundation granted $496,000 to more than 100 different projects, ranging from small grants to $50,000 block grants to promote school wide literacy projects. In 2016, the Foundation was recognized for the second consecutive year as one of the top 15 K-12 educational foundations in the country, regardless of the size of district.

Department Information

Toward our goal of academic success, the Foundation has created a variety of initiatives that will supplement key programs in need of your help. Among them: **Fine Arts, Literacy and Science / Technology / Engineering / Math.** The most public of these efforts is our **Horizon Campaign**, a fundraising effort that we will use to help schools, classrooms and programs. Think of Horizon as a wheel with many spokes. Within our granting programs is help for clubs and activities, middle schools, and large needs from individual schools. To learn more about where our help goes, click on the **Grants** section of our navigation bar. In addition, we create events that include our students.

In 2017, the Foundation created the first **Gold Bar Gala**, a community-wide recognition event that will honor **Hall-of-Honor** worthy educators and support personnel; **Selfless Seniors**, students who've done amazing works of kindness in their families, schools and communities; **Best in Class**, a recognition of top educators who've done amazing things with Foundation-granted funds. The Foundation also transitioned support for the Fine Arts to an event known as **A in the Spring**! And if that weren't enough, we help raise money for the APS Community Clothing Bank, which helps get needed garments to children of limited means.

Goals and Objectives

The long-range goal of the department is to raise $500,000 a year in unrestricted cash donations for the purposes of supporting competitive grant programs in the district. The Foundation has a variety of revenue sources, but reaching this level of income would create more impact for the district and classrooms in addition to giving the Foundation more flexibility in giving large grants to key district needs. As the final Academic Master Plan has not been released and has gone back and forth, it is premature to answer this question directly. However, the Foundation's giving goals dovetail with the known elements of the plan in that we devote the largest hunk of our time and funding to: Literacy (particularly at the elementary level), Student Engagement and Career and College Readiness. It should be worth noting that the Foundation was the first entity to devote funding to attendance/truancy issues, long before other entities, including the district, became involved. We simply draw a straight line from the grants we fund to the needs they serve. Each year, the Foundation board meets to determine success in meeting goals and is constantly self-evaluating how to adjust to be more effective. We do that through a community board of 26, including the Superintendent, president of the Board of Education, Executive Director of Communications and president of the Albuquerque Teachers Federation (all are ex-officio, but all have direct input). This board includes community and business leaders and has three current APS students, who are voting members and are critical in funding decisions.

The APS Education Foundation is a 501 (c)(3) non-profit organization established for promoting private support of the district and its students. In partnership with Albuquerque Public Schools, we promote and garner financial and in-kind resources to provide students with the opportunity to succeed. We also mobilize resources and develop community partnerships to support excellence in APS.

Fiscal Year 2025	Operational FTE	Operational BUDGET	Total FTE	Total Budget
Personnel				
Secretarial / Clerical / Technical	0.50	19,749	0.50	19,749
Custodian	-	-	-	-
Other	3.85	341,395	3.85	$ 341,395
Benefits		136,871		$ 136,871
Personnel Total	4.35	$ 498,015	4.35	$ 498,015
Non-Personnel				
Supplies & Materials		$ 1,250		$ 1,250
Other		25,157		$ 25,157
Professional Development		-		$ -
Purchased Services		35,373		$ 35,373
Computers		-		$ -
Software		8,233		$ 8,233
Maintenance & Construction		-		$ -
Non Personnel Total		$ 70,013		$ 70,013
Grand Total	**4.35**	**$ 568,028**	**4.35**	**$ 568,028**

APS Police

Chief of Police: Steve Gallegos
Deputy Chief: Steve Marez
6400 Uptown Blvd NE Suite 110 East
Albuquerque, NM 87110
Phone: (505) 243-7712
Fax: (505) 830-0110
Website: www.aps.edu/police

Vision

The Albuquerque Public Schools Police Department exists for the purpose of providing police and security services to the public schools

Mission

The primary mission of the APS Police Department is to create and maintain a safe and secure educational climate for all students and staff members. This will be accomplished through the protection of life and property; the resolution of conflict and pro-actively reducing the opportunities for the commission of crimes on all APS property.

Department Information

The APS Police Department embraces, accepts and agrees to abide by the full meaning of the Law Enforcement Code of Ethics. We will follow and enforce statutory laws; however, it is important to remember that those we serve are children and young adults. They require more understanding, more sensitivity and more compassion. Whenever possible we will attempt to use mediation, counseling and mentoring in lieu of enforcement action. We will always strive to lead by example and to be positive role models. The APS Police Department maintains security access control through use of ID badges at 189 sites in the district including schools and departments as well as security systems and security cameras at 132 sites throughout the district to offset salary cost. We strive to provide a safe learning environment for students, staff, and families at all schools and APS locations. We encourage officers to interact in a nurturing way with students in order to build trusting relationships. A safe learning environment will allow students to focus in the classroom without the threat of distractions. It will also provide teachers with the ability to keep students engaged. Meeting goals are a constant measure as safety at schools is evaluated daily. Our goal is to maintain safety at schools at all times.

APS Police

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel						
Teacher	-	$ -	$ -	$ -	-	$ -
Educational Assistant	-	-	-	-	-	$ -
Library	-	-	-	-	-	$ -
Principal / Assistant Principal	-	-	-	-	-	$ -
Secretarial / Clerical / Technica	14.00	653,947	-	-	14.00	$ 653,947
Custodian	-	-	-	-	-	$ -
Other	190.45	8,154,714	251,432	-	190.45	$ 8,406,146
Substitutes	-	10,000	-	-	-	$ 10,000
Benefits		3,338,400	88,788	-		$ 3,427,188
Personnel Total	204.45	$ 12,157,061	$ 340,220	$ -	204.45	$ 12,497,281
Non-Personnel						
Supplies & Materials		$ 129,972	$ -	$ -		$ 129,972
Other		-	-	3,010		$ 3,010
Professional Development		10,164	42,669	-		$ 52,833
Purchased Services		342,662	-	-		$ 342,662
Textbooks		-	-	-		$ -
Equipment/Furniture/Vehicles		266,103	208,505	6,781		$ 481,389
Computers		-	-	-		$ -
Software		-	-	-		$ -
Maintenance & Construction		-	-	-		$ -
Non Personnel Total		$ 748,901	$ 251,174	$ 9,790		$ 1,009,865
Grand Total	**204.45**	**$ 12,905,962**	**$591,394**	**$ 9,790**	**204.45**	**$ 13,507,146**

Chief Operations Officer
6400 Uptown Blvd NE, Suite 620
EastAlbuquerque, NM 87110
Leadership:
Phone: (505) 880-3719
Website:www.aps.edu/communications

The Chief Operations Officer Department directs the activities for the district's operational functions, which include Capital Master Plan, Facilities, Design and Construction, Food and Nutrition Services, Maintenance and Operations, Materials Management, Public Safety (School Police), Real Estate, Risk Management and Student Transportation Services.

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants FTE	Grants BUDGET	Total FTE	Total Budget
Personnel						
Teacher	-	$ -	-	$ -	-	$ -
Educational Assistant	-	-	-	-	-	$ -
Library	-	-	-	-	-	$ -
Principal / Assistant Princip	-	-	-	-	-	$ -
Secretarial / Clerical / Techr	1.00	48,664	-	-	1.00	$ 48,664
Custodian	-	-	-	-	-	$ -
Other	1.00	186,530	0.25	304,288	1.25	$ 490,818
Benefits	-	89,137	-	105,594	-	$ 194,731
Personnel Total	2.00	$ 324,331	0.25	$ 409,882	2.25	$ 734,213
Non-Personnel						
Supplies & Materials		$ 2,574		$ -		$ 2,574
Other		-		-		$ -
Professional Development		20,320		-		$ 20,320
Purchased Services		8,150		-		$ 8,150
Textbooks		-		-		$ -
Equipment/Furniture/Vehicles		5,900		-		$ 5,900
Computers		-		-		$ -
Software		593		-		$ 593
Maintenance & Construction		-		-		$ -
Non Personnel Total		$ 37,537		$ -		$ 37,537
Grand Total	**2.0**	**$ 361,868**	**0.3**	**$ 409,882**	**2.3**	**$ 771,750**

Communications

Executive Director: Phil Casaus
6400 Uptown Blvd NE Suite 630 East
Albuquerque, NM 87110
Phone: (505) 881-8421;
Fax: (505) 872-8864
Website: www.aps.edu/communications

Vision

To serve as a vital point of contact for APS schools, departments, students, employees, families, and the community.

Mission

To provide external and internal communications, manage crisis situations, respond to media inquiries, explain complex issues to parents and the community, communicate district directives and policies to employees, facilitate access to records, notify the public in cases of emergency and handle marketing and enterprise efforts. By taking on these responsibilities, the Communications Office frees teachers and administrators to focus on academics and student achievement.

Department Information

The Communications Office consists of a director who handles internal and external communications and helps with media relations; a multi-media specialist who handles video, graphics, and social media; a web manager and two web specialists who oversee the district and school websites; and a shared administrative assistant. The department is led by an executive director who manages the office, oversees special projects, serves on the superintendent's cabinet and the district's leadership team, oversees the APS Education Foundation, manages media relations, and serves as the spokesperson for the district.

Goals and Objectives

To inform the public, including the district's internal audience in an effort to provide opportunities for engaging in the shared vision of providing the best education possible for the students we serve. The Office communicates in a variety of ways, including electronic newsletters, social media, web content, and printed materials to meet the communication preferences of our students, parents, staff, and the community. While many projects are designed with long-term goals, most of our daily work requires immediate attention and resolution.

Linking Goals to the Academic Master Plan

Students, parents, staff, and the community can best engage with schools and the district as a whole if they are informed and aware of district goals, needs, successes, and realities. As stated in the Academic Master Plan, student success depends on the

commitment and involvement of all who touch the lives of students at every level. The objective of the Communications Office is to provide information that assists in the academic success of students, supports the whole child, enhances the educational experience of students and helps prepare students for graduation, post-secondary education and careers.

Measuring Goals

There is no simple way to chart the impact of communication strategies. Measuring success runs the gamut from web and social media analytics to media coverage to individual responses. We gauge our success in part by monitoring:

- The number of stories we pitch that result in print or TV news reports
- Traffic on APS social media platforms such as Twitter, Facebook, Instagram, and YouTube
- Site visits and pageviews on APS.edu
- Open rates on community and internal newsletters
- Absence of criticism following high- profile emergency communications (lockdowns, snow days, deaths, budget cuts, etc.)
- Downloads and analytics for the mobile app
- Demand and distribution of printed collateral such as the APS wall calendar
- Feedback on the use of electronic billboards
- Absence of complaints at school and department levels about district communication
- Crowd sharing of in-house videos produced to educate the community about APS
- Voter approval of bond/mill levy elections
- Voter turnout in school board elections
- Attendance at district- sponsored programs/events

Reaching Objectives

Objectives for the Communications Office directly align with those of the district and are ever evolving.

Communications

Fiscal Year 2025	Operational FTE	Operational BUDGET	Total FTE	Total Budget
Personnel				
Principal / Assistant Principal	-	-	-	$ -
Secretarial / Clerical / Technical	0.50	19,749	0.50	$ 19,749
Custodian	-	-	-	$ -
Other	3.00	346,623	3.00	$ 346,623
Benefits		138,852		$ 138,852
Personnel Total	3.50	$ 505,224	3.50	$ 505,224
Non-Personnel				
Supplies & Materials		$ 3,088		$ 3,088
Other		-		$ -
Professional Development		1,169		$ 1,169
Purchased Services		178,070		$ 178,070
Textbooks		-		$ -
Equipment/Furniture/Vehicles		3,157		$ 3,157
Computers		-		$ -
Software		642		$ 642
Maintenance & Construction		-		$ -
Non Personnel Total		$ 186,126		$ 186,126
Grand Total	**3.50**	**$ 691,350**	**3.50**	**$ 691,350**

Finance

6400 Uptown Blvd NE, Suite 305 East
Albuquerque, NM 87110
Leadership: Rennette Apodaca
Phone: (505) 880-2590
Fax: (505) 830-1881
Website: www.aps.edu/finance

Vision

To strive to facilitate informed decision making with all APS schools and departments regarding district resources in order to sustain the financial strength and viability of APS. Finance must support all APS schools and departments to ensure the activities proposed and resources requested reflect sound business judgment and support the overall goals and mission of APS.

Mission

Provide timely and accurate financial information to key stakeholders while protecting APS assets, both real and intangible, and ensuring compliance with federal, state, and local tax laws. Serving as an indispensable partner on topics requiring economic and financial inputs and expertise, the Finance department manages Accounting and General Ledger, Payroll, Procurement, Business Systems, Accounts Payable, Budget, Capital Fiscal Services, and its internal and external audit partners

Department Information

The finance department includes Accounting and General Ledger, Accounts Payable, Budget and Strategic Planning, Charter School Business Office, Activity Fund Support, Business Systems, Capital Fiscal Services, Payroll, and Procurement.

Finance

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants BUDGET	Enterprise Fund BUDGET	Debt Services BUDGET	Internal Services BUDGET	Total FTE	Total Budget
Personnel								
Secretarial / Clerical / Tech	5.00	247,171	45,619	-	-	-	5.40	$ 292,790
Custodian	-	-	-	-	-	-		$ -
Other	73.77	4,710,769	92,862	-	-	457,350	80.77	$ 5,168,119
Benefits		1,879,015	46,009	-	-	168,763		$ 2,093,787
Personnel Total	78.77	$ 6,836,955	$ 184,490	$ -	$ -	$ 626,113	86.17	$ 7,554,696
Non-Personnel								
Supplies & Materials		$ 61,956	$ -	$ 27,066		$ 11,842		$ 100,864
Other		10,419,106	5,428,073	-	192,390,997	-		$ 208,238,176
Professional Development		-	3,160	49,123		6,100		$ 58,383
Purchased Services		427,623	57,007	49,515	2,429,211	12,000		$ 2,975,356
Equipment/Furniture/Vehicles		-	-	-	-	10,916		$ 10,916
Computers		-	-	-	-	1,142		$ 1,142
Software		-	-	10,080	-	1,000		$ 11,080
Maintenance & Construction		-	-	-	-	-		$ -
Non Personnel Total		$ 10,908,685	$ 5,488,240	$ 135,784	$ 194,820,208	$ 43,000		$ 211,395,917
Grand Total	**78.77**	**$ 17,745,640**	**$ 5,672,730**	**$ 135,784**	**$ 194,820,208**	**$ 669,113**	**86.17**	**$ 218,950,613**

Mina Olson, Senior, NexGen Academy HS

Food & Nutrition Services

Executive Director: Sandra Kemp
Director Site Operations: Steven Carleton
Director Menu Plan & Production: Gloria Kozeliski
Director Central Office: Dolores Garcia Adams
800 Louisiana Blvd NE
Albuquerque, NM 87108
Phone: (505) 345-5661
Website: www.aps.edu/food-and-nutrition-services

Vision

Our vision is a partnership among students, staff, school, family, and the community in offering access to and providing attractively presented nutritious meals at the lowest possible price.

Mission

Provide healthy school breakfasts, lunches, and snacks to students. We provide nutrition education and work with children who have special nutrition needs. The goal of the department is to maintain high standards and accountability while consistently exceeding the expectations of our families.

Department Information

APS Food and Nutrition Department includes 567 dedicated employees including site supervisors, driver/warehouse, frontline staff, maintenance, and administrative staff. In addition to charter school meals, summer meals, at risk dinners, during the 23-24 school year meals served included 3,946,528 breakfasts, 6,047,878 lunches, and 1,077,633 snacks. In January 2024 all APS traditional schools became CEP, allowing all students to eat at no charge. The Fresh Fruit and Vegetable Program was served at 59 elementary schools, providing educational information and opportunity to taste different fruits and vegetables that students may not be familiar with. APS FANS was once again recipient of the New Mexico Grown Coalition Blossom Award recognizing the work done supporting the New Mexico grown produce.

Fiscal Year 2025	Grants BUDGET	Food Services FTE	Food Services BUDGET	Total FTE	Total Budget
Personnel					
Secretarial / Clerical / Technical	-	12.50	696,577	12.50	$ 696,577
Custodian	-	1.00	33,648	1.00	$ 33,648
Other	-	515.50	16,895,043	515.50	$ 16,895,043
Substitutes	-	-	-	-	$ -
Benefits	-	-	7,058,336	-	$ 7,058,336
Personnel Total	$ -	529.00	$24,683,604	529.00	$ 24,683,604
Non-Personnel					
Supplies & Materials	$ -		$ 2,283,465		$ 2,283,465
Other	1,545,984		17,071,179		$ 18,617,163
Professional Development	-		100,000		$ 100,000.00
Purchased Services	-		2,475,000		$ 2,475,000
Textbooks	-		-		$ -
Equipment/Furniture/Vehicles	-		3,920,000		$ 3,920,000
Computers	-		300,000		$ 300,000
Software	-		1,100,000		$ 1,100,000
Maintenance & Construction	-		2,150,000		$ 2,150,000
Energy & Utilities	-		-		$ -
Non Personnel Total	$ 1,545,984		$29,399,644		$ 30,945,628
Grand Total	**$ 1,545,984**	**529.00**	**$54,083,248**	**529.00**	**$ 55,629,232**

Graphics Enterprise Services

Executive Director: Kizito Wijenje
912-A Oak St. SE
Albuquerque, NM 87106
Phone: (505) 842-3696; Fax: (505) 842-3552
Website: www.aps.edu/graphics

Vision

Support of strong learning partnerships between students, their families, staff, and administration, by providing industry quality designed and printed materials to all school sites and departments in the most cost effective and efficient manner.

Mission

Provide the District with graphic design, copy/print, archive, and mail services, as well as classroom and teacher supplies through the GES Print Shop, DIAC, The GES Mail Center, The Teacher's Toolbox and The Copy Center (City Centre).

Department Information

Offers substantial savings on goods and services to the District. Low to no cost for graphic design services, copy/print, finishing, packaging and daily delivery services to all school sites and departments; type setting, cutting, scoring, binding, business cards, and letterhead resulting in $56,600 in savings annually for the district. The Classroom Store provides supplies to teachers at competitive prices, savings $200,000 per year. 3 copy centers combined run over 18,000 copies annually for a savings of $500,000. 92% of services provided directly support schools and 8% support administrative departments. Saves over $100,000 a year by consolidating school mail and using bulk mail rates. Graphic Design Center serves the entire district saving $200,000 a year in design and marketing costs.

Fiscal Year 2025	Operational FTE	Operational BUDGET	Enterprise Fund BUDGET	Total FTE	Total Budget
Personnel					
Teacher	-	$ -	$ -	-	$ -
Secretarial / Clerical / Technical	17.00	855,633	-	17.00	$ 855,633
Custodian	-	-	-	-	$ -
Other	7.00	429,311	-	7.00	$ 429,311
Substitutes	-	-	-	-	$ -
Benefits	-	486,982	-	-	$ 486,982
Personnel Total	24.00	$ 1,771,926	$ -	24.00	$ 1,771,926
Non-Personnel					
Supplies & Materials		$ 433,478	$ 409,910		$ 843,388
Other*		(655,754)	-		$ (655,754)
Professional Development		-	-		$ -
Purchased Services		2,554,865	902,268		$ 3,457,133
Textbooks		-	-		$ -
Equipment/Furniture/Vehicles		5,500	15,998		$ 21,498
Computers		-	-		$ -
Software		2,000	-		$ 2,000
Maintenance & Construction		-	-		$ -
Non Personnel Total		$ 2,340,089	$ 1,328,176		$ 3,668,265
Grand Total	**24.00**	**$ 4,112,015**	**$ 1,328,176**	**24.00**	**$ 5,440,191**

*receipts

Human Resources

Chief of Human Resources & Legal Support Services:
Todd Torgerson
6400 Uptown Blvd NE Suite 200 East
Albuquerque, NM 87110
Phone: (505) 880-3700
Fax: (505) 889-4885
Website: www.aps.edu/human-resources

Vision

Serves as a strategic partner supporting Albuquerque Public Schools as an employer of choice by attracting, sustaining, and inspiring great people, with great passion, working for a great purpose.

Mission

Dedicated to the recruitment and retention of a quality workforce in support of student success. Albuquerque Public Schools employs over 11,500 people, including teachers, support staff, administrators, and school police, who provide services to approximately 90,000 students.

Department Information

Performs essential functions for the district including Applicant Processing, Compensation and Benefit Analysis, Employee Assistance Program, Employee Data Center, Employee Wellness Program, Management of Extended Leaves, Maintenance of ERO for district wide professional development, Sick Leave Bank, Labor Relations, Mentor Program for Teachers, Employee Relations, Substitute Services, and Training Resource Center. Responsible for the recruitment, hiring, assignment, and record keeping of all APS employees. Contacts all teachers to notify them of licensure expiration throughout the school year to make sure they do what is needed to retain their license. Hosts job fairs, recruitment fairs, and events as well as job fairs throughout the region. Offers student teaching opportunities for 16 local and out of state universities/colleges.

Goals & Objectives

Human Resources provides ongoing support of early learning by recruiting/retaining highly qualified teachers/employees/contractors for ancillary positions, collaboration with universities on early childhood as well as TESOL in part with teacher preparation programs and maintaining a qualified pool of substitutes. Makes provisions for college and career readiness by promoting programs that give our APS students experience/credits towards a teaching program *(Teacher Cadet programs at EHS and MHS, students shadow teachers)*, offers dual credit courses, works with unions and

Human Resources (Cont.)

Goals & Objectives (CONT)

higher education to continue an innovative approach toward career attainment and advancement, collects data on internships to track effectiveness, participates in Mission Graduate by collecting/providing data, and supports staff in vocational programs.

Provides a safe learning environment by ensuring that staff are adequately trained in safety protocols *(required compliance trainings)* by implementing staff compliance training via Safe Schools insuring professionally vetting course content implemented by August 2017, verifies that new hire/rehire employees have a cleared background and have obtained the appropriate licensure(s), and monitors impending shortages of staff. Supports schools culture and climate by maintaining compliance trainings as well as customer service standards, provide career ladder opportunities for EAs and Clerical staff, expansion of the EA career pathways program to include additional universities, and participates in the Visiting Teacher Program in collaboration with PED to place visiting teachers in APS schools. Collaborates with the teachers union to provide ongoing professional development opportunities. Promotes the First Day of School initiative recruitment plan to ensure highly qualified teachers greet students on the first day of school. Provides departmental support for the teacher evaluation system. Engages parents and the community by providing ease of access for volunteer opportunities through applicant processing.

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants BUDGET	Capital BUDGET	Internal Services BUDGET	Total FTE	Total Budget
Personnel							
Teacher	8.20	$ 2,195,053	3,000	$ -	$ -	8.20	$ 2,198,053
Educational Assistant	-	-	1,295,000	-	-	38.00	$ 1,295,000
Library	-	-	-	-	-	-	$ -
Principal / Assistant Principal	1.00	150,114	55,000	-	-	1.00	$ 205,114
Secretarial / Clerical / Technic	9.00	375,147	-	-	444,341	17.00	$ 819,488
Custodian	-	-	-	-	-	-	$ -
Other	38.25	2,734,321	-	-	115,513	39.25	$ 2,849,834
Substitutes	-	75,577	239,400	-	-	-	$ 314,977
Benefits	-	2,057,900	506,812	-	152,563,367	-	$ 155,128,079
Personnel Total	56.45	$ 7,588,112	$2,099,212	$ -	$153,123,221	103.45	$ 162,810,545
Non-Personnel							
Supplies & Materials		$ 12,148	$ 4,000	$ -	$ -		$ 16,148
Other		-	-	-	-		$ -
Professional Development		40,569	52,848	-	-		$ 93,417
Purchased Services		489,809	-	-	2,423,788		$ 2,913,597
Textbooks		-	-	-	-		$ -
Equipment/Furniture/Vehicles		6,746	-	969	-		$ 7,715
Computers		7,700	-	-	-		$ 7,700
Software		1,500	-	-	-		$ 1,500
Maintenance & Construction		-	-	2,276	-		$ 2,276
Non Personnel Total		$ 558,472	$56,848	$ 3,245	$ 2,423,788		$ 3,042,353
Grand Total	**56.45**	**$ 8,146,584**	**$2,156,060**	**$ 3,245**	**$155,547,009**	**103.45**	**$ 165,852,898**

Information Technology

***Chief Information and Strategy Officer*:**
Dr. Richard Bowman
Exec. Dir of Education Technology:
Shellmarie Harris
6400 Uptown Blvd NE, Suite 550 East
Albuquerque, NM 87110
Phone: (505) 830-6886
Website: www.aps.edu/technology

Technology Department Summary

Vision

The Technology Department vision is that students and educators in the 21st century live in a technology-rich environment marked by diverse aspects, including access to an abundance of information, rapid changes in technology tools, and the ability to collaborate and make individual contributions on an unprecedented scale. To be effective in the 21st century, students must be able to exhibit a range of functional and critical-thinking skills related to information, media, and technology.

Mission

The mission of the Technology Department is to provide and maintain a robust, reliable, and secure infrastructure; maintain existing equipment and software with sustainable lifecycles; assist administration, staff and students with training and trusted customer support; facilitate a communication bridge between school and community via our district and IT tools; and support and encourage 21st century learning within our district.

Goals and Objectives for the Department

1. To obtain and retain qualified individuals to lead and to complete necessary deliverables to support the APS District's technology needs.
2. Provide APS students and staff with a secure and reliable network that supports the objectives of the District and follows K-12 best practices.
3. Protect and maintain the physical infrastructure at all APS locations in-line with large K-12 district best practices.
4. Provide a high functioning and secure wireless infrastructure at all APS locations.
5. Support both the District's virtual and physical server infrastructure.
6. Support current and future applications projects to align with IT's overall strategy and the strategy of other APS business systems.

How do the Goals and Objectives of the Department link to the Goals of the District?

The goals of the Technology Infrastructure and Operation department aim to support the districts goals and allow for a technology rich learning environment.

By what measurement does the department determine to have met those goals?

Goals and timelines are set in the CISO strategic plan.

How do you determine when objectives have been reached or a timeframe for meeting the objective?

Through the use of an agreed upon strategic plan and project management methodologies.

EdTech Department Summary

Vision

APS' Educational Technology Department strengthens student learning and fosters creativity, collaboration, and communication beyond the classrooms, empowering students of Albuquerque to become globally competent citizens.

Mission

APS Educational Technology Department teams, PLUS (Professional Learning User Support) and CASA (Classroom Application and System Administration), CS (Client Services) will equip educators with the knowledge, resources, and skills that will enable them to transform the teaching and learning experience to prepare our students to be successful in our continuously changing world as productive digital citizens.

Theory of Action:

If EdTech CASA provides and maintains a suite of well-integrated educational technology applications, then educators will use these effective tools to improve student success

If EdTech PLUS provides quality educational technology professional development, then educators will teach our students to responsibly and securely use technology to be successful

If EdTech CS provides and maintains a fleet of safe and secure educational technology devices, then educators will use these effective tools to improve student success

Goals and Objectives for the Department

1 Student engagement, learning, and outcomes - Students will be engaged in a stimulating academic environment with challenging student-centered experiences that result in creative expression, global communication, and meaningful collaboration that will prepare them to excel in a technology-rich, global environment.

1. Objective 1: Increase the number of educators who improve knowledge and skills related to instructional practices, designing engaging learning environments, and collaboration using digital tools.
2. Objective 2: Improve student-centered learning experiences for all students and parents.
3. Objective 3: Leverage community partnerships to support the APS mission.

2 Professional learning, opportunity and innovative learning environments - Teachers will be confident and knowledgeable about the range of educational technology tools that can assist them in making effective choices in designing learning experiences. Supported by accessible technology and professional development, teachers will develop and share authentic and engaging activities that require students to hone problem-solving skills.

1. Objective 1: Improve teacher capacity to design powerful learning experiences.
2. Objective 2: Develop robust approaches to supporting schools with EdTech needs.

3 Educational technology interoperability allows all organizational digital content, tools, and resources used by educators, staff and students to work well together. The APS community will work with existing policy, requirements and district supports to enable systems, applications, and digital content to interact and exchange data where applicable.

1. Objective 1: Demonstrate transparency through visibility with existing policies and processes.
2. Objective 2: Focus on innovation and improvement in technology.
3. Objective 3: Improve accessibility and standardized authentication.
4. Objective 4: Improve collaboration around existing systems.

4 EdTech will support departmental strategic goals through the effective and efficient operations of budget management and sustainability, processes, workflows, and logistics of systems, assets, and human resources.

1. Objective 1: Improve interdepartmental collaboration and support.
2. Objective 2: Expand process for centralizing events.
3. Objective 3: Improve planning and strategy around securing and spending funding.

5 EdTech will maintain the one device per student (1:1) initiative that was first implemented at the start of the COVID19 Pandemic. This includes sourcing, distributing, and repairing 1:1 devices.

1. Objective 1: Procure additional digital asset management tools to more accurately track 1:1 assets
2. Objective 2: Streamline 1:1 break/fix process and select a repair vendor via RFP
3. Objective 3: Deploy 1:1 hardware to schools on an as-needed basis to ensure every student has a device

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Fiscal Year 2025	OPER FTE	Operational BUDGET	Grants BUDGET	Capital BUDGET	Enterprise Fund BUDGET	Total FTE	Total Budget
Personnel							
Teacher	-	$ -	$ -	$ -	$ -	-	$ -
Principal / Assistant Principal	-	-	-	-	-	-	$ -
Secretarial / Clerical / Technical	4	190,906	-	-	-	4	$ 190,906
Custodian	-	-	-	-	-	-	$ -
Other	116	8,116,694	126,493	-	6,602	116	$ 8,249,789
Substitutes	-	-	-	-	-	-	$ -
Benefits	-	3,148,007	33,507	-	1,868	-	$ 3,183,382
Personnel Total	120	$ 11,455,607	$ 160,000	$ -	$ 8,470	120	$ 11,624,077
Non-Personnel							
Supplies & Materials		$ (27,967)	$ -	$ 5,098,620	-		$ 5,070,653
Other		-	-	-	-		$ -
Professional Development		32,262	-	-	-		$ 32,262
Purchased Services		266,175	-	31,217,831	10,000		$ 31,494,006
Equipment/Furniture/Vehicles		22,195	-	217,041	-		$ 239,236
Computers		-	-	2,873,753	-		$ 2,873,753
Software		72,600	-	8,445,141	-		$ 8,517,741
Maintenance & Construction		-	-	14,992,999	-		$ 14,992,999
Non Personnel Total		$ 365,265	$ -	$ 62,845,386	$ 10,000		$ 63,220,651
Grand Total	**120**	**$ 11,820,872**	**$ 160,000**	**$ 62,845,386**	**$ 18,470**	**120**	**$ 74,844,728**

KANW 89.1FM Radio

General Manager: Michael Brasher
Program Director: Kevin Otero
2020 Coal Ave SE
Albuquerque, NM 87106
Phone: (505) 242-7163
Fax: (505) 872-8859
Website: www.kanw.com

Vision

A balanced mix of entertainment and education, music and talk is made available with a music format mostly featuring New Mexico based Spanish music artists as well as educational programming with some NPR news programming.

Mission

Offer a venue to artists, entertainment, and programming that would otherwise never receive airplay nor recognition in the largest broadcast market of the state.

Department Information

KANW is a radio station based in Albuquerque and has Repeater Stations in Grants and Santa Rosa, as well as Translator Stations in Espanola and Questa. The station's reach extends from Albuquerque across central New Mexico on KIDS-Grants and KNLK-Santa Rosa, and globally through its online stream. The KANW Music Store is an important source of revenue to KANW and to New Mexico artists. The KANW Music Store launched in the 1990s to support the station's music programming, has now become an important venue to support local artists and record companies as well. The KANW Music Store provides a financial opportunity for local talent to sustain itself.

Fiscal Year 2025	Grants BUDGET	Enterprise Fund FTE	Enterprise Fund BUDGET	Total FTE	Total Budget
Personnel					
Principal / Assistant Principal	$ -	-	$ -	-	$ -
Secretarial / Clerical / Technical	-	1.0	39,870	1.0	$ 39,870
Other	-	3.0	287,457	3.0	$ 287,457
Benefits	-	-	120,218	-	$ 120,218
Personnel Total	$ -	4.0	$ 447,545	4.0	$ 447,545
Non-Personnel					
Supplies & Materials	$ -		$ 122,850		$ 122,850
Other	303,751		138,654		$ 442,405
Professional Development	-		-		$ -
Purchased Services	632,680		459,621		$ 1,092,301
Equipment/Furniture/Vehicles	67,400		18,397		$ 85,797
Computers	-		30,000		$ 30,000
Software	-		27,000		$ 27,000
Non Personnel Total	$ 1,003,831		$ 796,522		$ 1,800,353
Grand Total	**$ 1,003,831**	**4.0**	**$ 1,244,067**	**4.0**	**$ 2,247,898**

Maintenance & Operations

Executive Director: John Dufay
915 Locust SE, Lincoln Complex
Albuquerque, NM 87106
Phone: (505) 756-5950 ext. 0 or 200;
Fax: (505) 243-0821
Website:www.aps.edu/maintenance-and-operations

Vision

Partner with the schools in creating environments conductive to student success by providing purposeful, comfortable, aesthetic, clean, safe, and accessible learning and activity spaces in meeting academic achievement goals.

Mission

To create an environment conducive to student achievement and success by providing safe, clean, comfortable, aesthetic, and purposeful indoor and outdoor learning spaces throughout the District in meeting the needs of the education process.

Department Information

In the Council of the Great City Schools Performance Measurement and Benchmarking Project published in October 2015 APS M&O ranked in the best quartile for the following categories: Custodial Work Cost Per Square Foot, Custodial Work Cost Per Student, Custodial Supply Cost Per Square Foot, Routine Maintenance Cost Per Work Order, Recycling Percent of Total Material Stream, Electricity Usage Per Square Foot, and Green Buildings Certified or Equivalent. APS has 84 sites that have achieved Energy Star Certification leading the way for very strong national recognition for Albuquerque and the state.

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants BUDGET	Enterprise Fund FTE	Enterprise Fund BUDGET	Total FTE	Total Budget
Personnel							
Secretarial / Clerical / Technical	24.00	982,272	-	4.00	217,403.00	28.00	$ 1,199,675
Custodian	27.50	1,224,966	-	-	718,397.00	27.50	$ 1,943,363
Other	205.00	11,304,556	-	-	-	205.00	$ 11,304,556
Benefits	-	5,120,840	-	-	285,933.00	-	$ 5,406,773
Personnel Total	256.50	$ 18,632,634	$0	4.00	$ 1,221,733	260.50	$ 19,854,367
Non-Personnel							
Supplies & Materials		$ 1,251,713	$ 858,601.00		$ 97,071		$ 2,207,385
Other		-	-		-		$ -
Professional Development		18,315	-		-		$ 18,315
Purchased Services		182,064	265,736		-		$ 447,800
Textbooks		-	-		-		$ -
Equipment/Furniture/Vehicles		30,633	142,099		-		$ 172,732
Computers		-	-		-		$ -
Software		-	-		-		$ -
Maintenance & Construction		$ 329,219	$ 14,868,677		-		$ 15,197,896
Non Personnel Total		$ 1,811,944	$ 16,135,113		$ 97,071		$ 18,044,128
Grand Total	**256.50**	**$ 20,444,578**	**$ 16,135,113**	**4.00**	**$ 1,318,804**	**260.50**	**$ 37,898,495**

Materials Management

Executive Director: John Dufay
912 Oak St SE
Albuquerque, NM 87106
Phone: (505) 848-8840; Fax: (505) 848-8850
Website: www.aps.edu/materials-management

Vision

Support the district through warehouse operation, salvage yard maintenance, as well as ordering and delivering school supplies, office supplies, custodial supplies, and furniture.

Mission

To support the district through surplus/salvage and oversee stock control, which manages ordering for school and office supplies and custodial supplies.

Department Information

Picks up, tracks, and disposes of surplus/salvage equipment. The Department also orders, warehouses, and delivers internal orders for custodial, nursing, office, and school supplies.

Fiscal Year 2025	Operational FTE	Operational BUDGET	Grants BUDGET	Capital BUDGET	Total FTE	Total Budget
Personnel						
Principal / Assistant Principal	-	-	-	-	-	$ -
Secretarial / Clerical / Technical	1.00	35,123	-	-	1.00	$ 35,123
Custodian	-	-	-	-	-	$ -
Other	8.00	392,253	-	-	8.00	$ 392,253
Substitutes	-	-	-	-	-	$ -
Benefits		161,972	-	-		$ 161,972
Personnel Total	9.00	$ 589,348	$0	$ -	9.00	$ 589,348
Non-Personnel						
Supplies & Materials		$ 11,303	$ 16,135,113	$ -		$ 16,146,416
Purchased Services		2,746	-	1,101,138		$ 1,103,884
Textbooks		-	-	-		$ -
Equipment/Furniture/Vehicles		4,500	-	2,056,603		$ 2,061,103
Computers		-	-	-		$ -
Software		1,173	-	-		$ 1,173
Maintenance & Construction		-	-	-		$ -
Non Personnel Total		$ 19,722	$ 16,135,113	$ 3,157,741		$ 19,312,576
Grand Total	**9.00**	**$ 609,070**	**$ 16,135,113**	**$ 3,157,741**	**9.00**	**$ 19,901,924**

Risk Management

Senior Director: Michael W. Brown
6400 Uptown Blvd NE Suite 400 West
Albuquerque, NM 87110
Phone: (505) 830-8467; Fax: (505) 884-4502
Website:www.aps.edu/risk-management

Vision

To continually improve its service to the Albuquerque community, to protect the human, intellectual, physical and financial assets and resources, to assist and educate schools and departments in meeting regulatory compliance-related responsibilities, and to promote a risk-conscious climate in a manner consistent with the mission and vision of Albuquerque Public Schools.

Mission

The mission of the Risk Management Department is to provide Albuquerque Public Schools with effective and efficient property and casualty insurance services intended to mitigate accidental losses and minimize disruption to the learning environment. Risk Management works with various stakeholders, students, staff, and the community to prevent and mitigate unintended losses and to protect the District from adverse financial impact through effective risk financing, insurance, loss prevention, and loss control programs.

Department Information

Risk Management provides insurance programs which include general liability, worker's compensation, property, equipment, crime, student accident insurance programs, and manages claims for damages. They also provide loss control services in regard to inspections of school facilities, training and consulting services for staff, and coordinates the removal of hazardous chemicals. Occupational health services are offered which evaluates and treats work-related injuries, and manages injury prevention programs. In the Council of the Great City Schools Performance Measurement and Benchmarking Project published in October 2015 APS ranked in the best quartile in the following categories: "Workers' Compensation Lost Work Days per 1,000 Employees" and "Workplace Incidents per 1,000 Employees".

Goals & Objectives

Risk Management Department's primary focus is on the safety and well-being of its students, employees and community to promote the achievement of the District's Academic Master Plan goals. Advancing the safety and health of the APS community through risk management & insurance services best practices, education, consultation and collaboration to manage a wide range of strategic, financial, operational and reputational risks. Protection and preservation of the District's physical and financial assets through risk financing, student accident insurance and property and casualty insurance.

Risk Management
Senior Director: Michael W. Brown
6400 Uptown Blvd NE Suite 400 West
Albuquerque, NM 87110
Phone: (505) 830-8467; Fax: (505) 884-4502

Fiscal Year 2025	Operational FTE	Operational BUDGET	Capital BUDGET	Internal Services FTE	Internal Services BUDGET	Total FTE	Total Budget
Personnel							
Teacher	-	-	-	-	-	-	$ -
Educational Assistant	-	-	-	-	-	-	$ -
Library	-	-	-	-	-	-	$ -
Principal / Assistant Principal	-	-	-	-	-	-	$ -
Secretarial / Clerical / Technical	3.00	$ 188,456	$ -	6.0	$ 404,116	9.00	$ 592,572
Custodian	-	-	-	-	-	-	$ -
Other	1.00	126,223	-	-	-	1.00	$ 126,223
Substitutes	-	-	-	-	-	-	$ -
Benefits	-	119,262	-	-	22,868,197	-	$ 22,987,459
Personnel Total	4.00	$ 433,941	$ -	6.00	$ 23,272,313	10.00	$ 23,706,254
Non-Personnel							
Supplies & Materials		$ 7,826	$ -		$ -		$ 7,826
Other		14,141,654	-		3,096,203		$ 17,237,857
Professional Development		1,000	-		-		$ 1,000
Purchased Services		297,383	-		20,604,404		$ 20,901,787
Textbooks		-	-		-		$ -
Equipment/Furniture/Vehicles		495	34,193		-		$ 34,688
Computers		-	1,610		-		$ 1,610
Software		47,411	5,279		-		$ 52,690
Maintenance & Construction		-	572		-		$ 572
Non Personnel Total		$ 14,495,769	$41,654		$ 23,700,607		$ 38,238,030
Grand Total	**4.00**	**$ 14,929,710**	**$41,654**	**6.00**	**$ 46,972,920**	**10.00**	**$ 61,944,284**

Student Transportation Services

2401 Menaul Blvd NE
Albuquerque, NM 87107
Executive Director: Royce Binns
Phone: (505) 880-3989
Website: www.aps.edu/transportation

Student Transportation Services
Dr. J Patrick Garcia Transportation Complex
4000 Osuna Rd NE
Albuquerque, NM 87109

Ruben Hendrickson Transportation Center
7301 Los Volcanes Rd NW
Albuquerque, NM 87121

East Mountains Center
11799 South Highway 14
Tijeras, NM 87059

APS Student Transportation Services provides daily transportation for over 33,000 students across the district, covering more than 1,200 bus routes, 10,000 stops, and 23,000 miles to and from over 150 schools.

Responsibilities

For many students, the school day begins and ends on an APS school bus. Learning continues until students step off the bus in the afternoon, making transportation an essential part of their education. Safe transportation is a shared responsibility between Albuquerque Public Schools, students, and parents. By working together and understanding each other's roles, we can ensure a smooth, safe, and efficient system. Our primary goal is to safely transport students to and from school every day.

Student Transportation Services

Fiscal Year 2025	Grants BUDGET	Capital BUDGET	Enterprise BUDGET	STS FTE	STS Budget	Total FTE	Total Budget
Personnel							
Principal / Assistant Principal	-	-	-	-	-	-	$ -
Secretarial / Clerical / Technical	-	-	$ 166,911	31.00	$ 1,347,698	34.00	$ 1,514,609
Custodian	-	-	-	-	-	-	$ -
Other	-	-	863,105	258.67	10,023,760	283.67	$ 10,886,865
Substitutes	-	-	-	-	-	-	$ -
Benefits	-	-	469,663		4,542,016		$ 5,011,679
Personnel Total	$ -	$ -	$ 1,499,679	289.67	$ 15,913,474	317.67	$ 17,413,153
Non-Personnel							
Supplies & Materials	$ -	$ -	$ 274,287		$ 1,962,884		$ 2,237,171
Other	-	-	185,000		197,017		$ 382,017
Professional Development	-	-	22,000		15,610		$ 37,610
Purchased Services	-	98,743	517,590		4,886,085		$ 5,502,418
Textbooks	-	-	-		-		$ -
Equipment/Furniture/Vehicles	4,783,800	-	185,244		936,389		$ 5,905,433
Computers	-	-	16,196		6,882		$ 23,078
Software	-	-	37,000		72,181		$ 109,181
Maintenance & Construction	-	-	1,979,639		461,750		$ 2,441,389
Entergy & Utilities	-	-	-		2,500		$ 2,500
Non Personnel Total	$4,783,800	$ 98,743	$ 3,216,956		$ 8,541,298		$ 16,640,797
Grand Total	**$4,783,800**	**$ 98,743**	**$ 4,716,635**	**289.67**	**$ 24,454,772**	**317.67**	**$ 34,053,950**

Categorical

Capital Master Plan
915 Oak St. SE
Albuquerque, NM 87106
Leadership: Kizito Wijenje
Phone: (505) 848-8810
Website: www.aps.edu/capital-master-plan

Facilities Design and Construction is responsible for the ongoing, district-wide construction, renovation and major repairs of APS facilities.

Fiscal Year 2025	Capital BUDGET	Total Budget
Personnel		
Personnel Total	$ -	$ -
Non-Personnel		
Equipment/Furniture/Vehicles	6,092	6,092
Maintenance & Construction	-	-
Non Personnel Total		$ 6,092
Grand Total	**$ -**	**$ 6,092**

Facilities Design and Construction

Fiscal Year 2025	Operational FTE	Operational BUDGET	Internal Services FTE	Internal Services BUDGET	Total FTE	Total Budget
Personnel						
Secretarial/Clerical/Technical	-	-	21	1,605,708	21.00	$ 1,605,708
Other	-	-	41	3,398,489	41.00	$ 3,398,489
Benefits	-	-		1,870,012	-	$ 1,870,012
Personnel Total	-	$ -	62.00	$6,874,209	62.00	$ 6,874,209
Non-Personnel						
Supplies & Materials		$ 9,157		75,000		$ 84,157
Other		9,050		16,500		$ 25,550
Professional Development		3,070		124,400		$ 127,470
Purchased Services		-		902,584		$ 902,584
Textbooks		-		-		$ -
Equipment/Furniture/Vehicles		-		45,500		$ 45,500
Computers		-		35,000		$ 35,000
Software		-		148,863		$ 148,863
Maintenance & Construction		-		-		$ -
Energy and Utilties		-		-		$ -
Non Personnel Total		$ 21,277		$1,347,847		$ 1,369,124
Grand Total	-	**$ 21,277**	62.00	**$8,222,056**	62.00	**$ 8,243,333**

Title I

912 Oak Street SE Building M
Albuquerque, NM 87106
Leadership: Penelope Buschardt
Phone: (505) 253-0330
Fax: (505) 880-3997
Website: www.aps.edu/title-i

Mission – A team dedicated to providing the highest quality service and support to eligible school communities under Title I Guidelines.

Title I of the Every Student Succeeds Act (ESSA) is the largest federal assistance program in our nation's schools. ESSA ensures that all children have significant opportunities to obtain a high-quality education and reach, at a minimum, proficiency on rigorous academic achievement standards.

Title I Part A focuses on four components:

1. Holding states, districts, and schools accountable for the results of student learning.
2. Using proven research-based strategies designed to facilitate school-wide reform and improvement.
3. Collaborating with parents and communities to strengthen the school's ability to meet the needs of all students and improve the school, in addition to expanding parental options.
4. Allowing states and districts greater control and flexibility in determining the most effective educational environment for their population.

Students enrolled in Title I schools are identified to receive services based on criteria set by each school's plan. All students are eligible to participate in all aspects of the school-wide program, as appropriate.
However, the statute requires schools to address the needs of the lowest achieving students and those at risk of low achievement and provide additional services to those students.

Title I

912 Oak Street SE Building M
Albuquerque, NM 87106
Leadership: Penelope Buschardt
Phone: (505) 253-0330
Fax: (505) 880-3997
Website: www.aps.edu/title-i

Fiscal Year 2023	Grants FTE	Grants BUDGET	Total FTE	Total Budget
Personnel				
Teacher	18.18	$ 1,398,466	18.18	$1,398,466
Educational Assistant	-	22,402	-	$ 22,402
Principal / Assistant Principal	1.01	119,902	1.01	$ 119,902
Secretarial / Clerical / Technical	6.06	259,619	6.06	$ 259,619
Custodian	-	-	-	$ -
Other	4.79	534,243	4.79	$ 534,243
Benefits	-	787,486	-	$ 787,486
Personnel Total	30.04	$ 3,185,118	30.04	$3,185,118
Non-Personnel				
Supplies & Materials		$ 31,289		$ 31,289
Other		7,500		$ 7,500
Professional Development		187,076		$ 187,076
Purchased Services		2,961,571		$2,961,571
Textbooks		143,774		$ 143,774
Equipment/Furniture/Vehicles		2,000		$ 2,000
Computers		2,000		$ 2,000
Software		213,360		$ 213,360
Maintenance & Construction		-		$ -
Non Personnel Total		$ 3,548,570		$3,548,570
Grand Total	**30.04**	**$ 6,733,688**	**30.04**	**$6,733,688**

Title I Homeless Project

912 Oak Street SE Building M
Albuquerque, NM 87106
Leadership: Penelope Buschardt
Phone: (505) 253-0330
Fax: (505) 880-3997
Website: www.aps.edu/title-i

Title I of the Every Student Succeeds Act (ESSA) is the largest federal assistance program in our nation's schools. ESSA ensures that all children have significant opportunities to obtain a high-quality education and reach, at a minimum, proficiency on rigorous academic achievement standards.

We offer services and support for children, youth, and their families who experience homelessness.

The trauma of homelessness, severe poverty, and high mobility combine to wreak havoc on the academic progress of children and youth in school. According to a report issued by the U.S. Department of Education (2012), more and more students continue to struggle with the burden of finding a stable place to live, and the number of homeless students in America has topped 1 million for the first time as a result of the prolonged economic recession. The largest and most important safety net for homeless children and youth is the public school system, which provides both basic services as well as the education that is necessary to avoid poverty as adults.

Fiscal Year 2023	Grants FTE	Grants BUDGET	Total FTE	Total Budget
Personnel				
Teacher	13.12	$ 1,137,827	13.12	$ 1,137,827
Educational Assistant	1.01	21,090	1.01	$ 21,090
Library	-	-	-	$ -
Principal / Assistant Principal	-	-	-	$ -
Secretarial / Clerical / Technical	3.03	101,378	3.03	$ 101,378
Custodian	-	-	-	$ -
Other	9.07	821,891	9.07	$ 821,891
Benefits		725,735		$ 725,735
Personnel Total	26.23	$ 2,807,921	26.23	$ 2,807,921
Non-Personnel				
Supplies & Materials		$ 11,837		$ 11,837
Other		72,946		$ 72,946
Professional Development		11,244		$ 11,244
Purchased Services		599,254		$ 599,254
Textbooks		-		$ -
Equipment/Furniture/Vehicles		-		$ -
Software		-		$ -
Non Personnel Total		$ 695,281		$ 695,281
Grand Total	**26.23**	**$ 3,503,202**	**26.23**	**$ 3,503,202**

Financial Section

Aubrey Stockmar, Senior, Volcano Vista HS

Table of Contents

FINANCIAL SECTION 373
DESCRIPTION OF DISTRICT FUNDS 375
SUMMARY OF DISTRICT FUNDS 378
GOVERNMENTAL FUNDS 383
SPECIAL REVENUE FUNDS 395
CAPITAL FUNDS 414
DEBT SERVICE FUNDS 427
PROPRIETARY FUNDS 432
ENTERPRISE FUNDS 435
ERA PENSION PLAN AND OTHER POST EMPLOYMENT BENEFITS (OPEB) 451

Student Artwork Included:
Aubrey Stockmar, Senior, Volcano Vista HS
Emiliano Reyes Roybal, Junior, Valley High School

Description of District Funds

Overview of District Sources and Uses of Funds

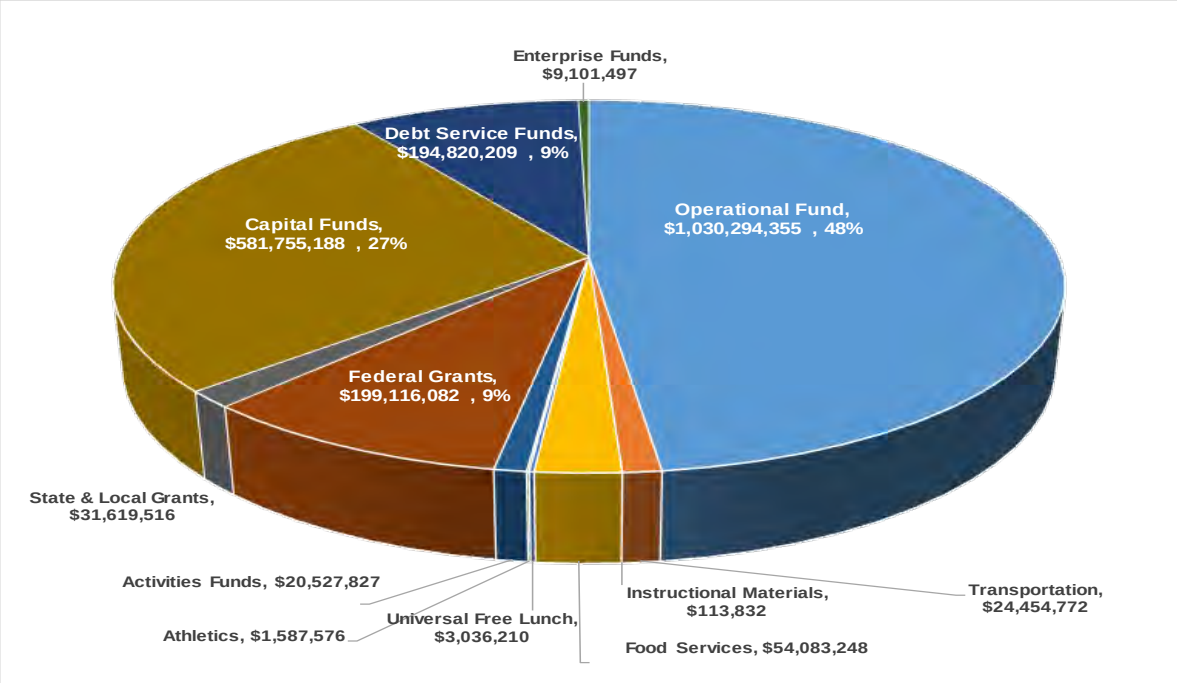
The Albuquerque Public School District is a local government entity operating under the authority of the State of New Mexico. As such, its financial affairs are regulated by the laws of the State and adhere to accounting principles issued by the Government Accounting Standards Board (GASB) and generally accepted accounting principles (GAAP).

The District is required by NMSA 1978, § 22-8-6 to submit an annual balanced budget for review and approval by the Public Education Department (PED) of the State prior to the inception of each fiscal year (July 1st through June 30th).

Albuquerque Public Schools, per Financial Standards (NMAC 6.20.2.13), utilizes the cash basis of accounting for budgeting and reporting, and in accordance with GASB 34, uses a full accrual basis of accounting in preparation of annual financial statements. The financial affairs of the District are recorded in various funds with each fund having a designated purpose. Each of the various funds are designed to capture and report specific sources (revenue) and uses (expenditure) and demonstrate the District's compliance with any restrictions upon the use of the revenue source. The resources available within each fund in a particular fiscal year are the sum of the revenues received within that year plus any cash balances at the beginning of the year.

The resources approved for Fiscal Year 2024-2025 total $2,150,510,312 (*Two billion, on hundred fifty million, five hundred ten thousand, three hundred twelve dollars)* and are distributed among the funds as indicated in the chart below.

Approved Appropriations FY 2024-2025



Albuquerque Public Schools

General Operating Funds

There are Four (4) General Operating Funds utilized by the district; the Operational Fund, Pupil Transportation Fund, Instructional Materials Fund. Impact Aid Fund and Forest Reserve / Ad Valorem Fund. These funds support the daily operations of the district and include those expenditures that provide direct instruction in the classroom, direct support to students and the instructional process, school administration, general administration, central services, maintenance and operations, student transportation and other support services.

The most significant source of revenue in the general operating funds is the State Equalization Guarantee (SEG). Other sources that come directly from the state include the distribution for student transportation services and instructional materials. The district also receives revenue from local sources such as property taxes, and various federal sources. These sources pay for salaries and benefits, professional and purchased services, supplies and equipment for schools and departments.

Special Revenue Funds

The district has four special revenue categories; the Federal Grants Funds, State and Local Grants Funds, Athletics Fund, Food Services Fund and Universal Free Lunch Fund. The Federal and State and Local Grants Funds are restricted to the specific purpose outlined in the grant. The Athletics Fund supports the district's athletic programs. The Food Services Fund and the Universal Free Lunch Fund are restricted to providing meals served to students in school cafeterias and food service operations.

Debt Service Funds

The district maintains one Debt Service Fund. Resources for the Debt Service Funds are generated through local property taxes restricted for the repayment of principal and interest on the district's outstanding debt.

The New Mexico Constitution limits the powers of a school district to incur general obligation debt beyond a school year. The approval of the debt is subject to a vote of the local electors and may not exceed 6% of the assessed valuation of the taxable property
within the district.

Capital Funds

The Capital Funds are utilized by the district to carry out the Capital Master Plan which guides the long-term planning of the district's capital resources. Projects that are identified through the Capital Master Plan process are prioritized and matched to each of the anticipated capital funding sources and streams. The major expenditures include property services such as construction services, facility maintenance and equipment.

Enterprise Funds

The district maintains six (6) Enterprise Funds: KANW Radio Enterprise, Graphics Enterprise, Charter Business Services, Transportation Enterprise, Facilities Enterprise and Educational Technology. The District's objective is to highlight the activities related to the Enterprise Funds to substantiate their respective financial self-sufficiency.

Student Activity Fund

The district uses the Student Activity Fund to record receipts and disbursements that finance site-specific extra-curricular programs such as student clubs, student organizations, student publications and sale of merchandise through a classroom or school store. These funds augment instructional programs and contribute to the overall educational experience of students.

Internal Service Funds Type

The district maintains two Internal Service Funds; the Construction Service Fund and the Insurance Fund. The Construction Service Fund is used to capture the operating costs associated with implementing House Bill 33, Senate Bill 9 and GO Bond Capital Fund Projects, which are not to be capitalized. The resources required to offset the expenditures incurred will be achieved through a transfer from the Capital Fund. The Insurance fund is used to track the resources and the payments associated with worker's compensation, employee health and property and liability claims.

Summary of District Funds

Albuquerque Public Schools
Financial Overview

The Financial Section contains detailed information on Albuquerque Public Schools revenues and expenditures in the 2024-2025 budget. The initial part of this section is a summary for all funds. The remaining portion of this section includes more detail with narratives and financial reports for revenues and expenditures by fund.

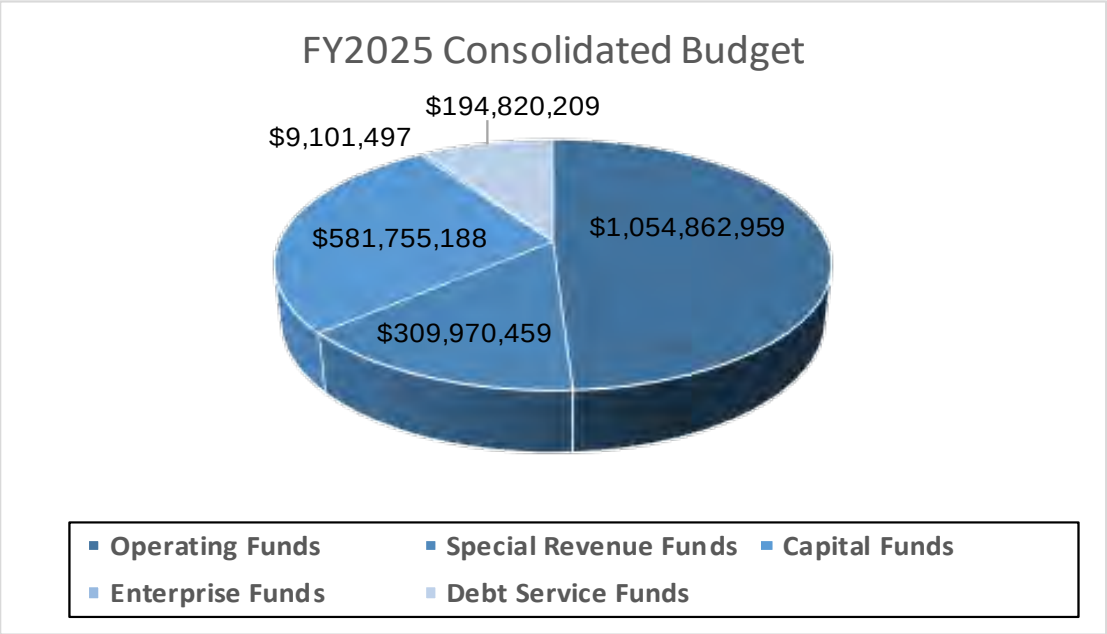
Where prior fiscal year information is presented, the values denoted as "Actual" are comprised of Audited Cash Balance, Revenues received, and Expenditures made in that fiscal year. Budget information requires that proposed expenditures do not exceed anticipated revenues, plus carryover fund balances to equal zero – which is defined as a "balanced budget." Estimates, or Forecasts for future years are on a budgetary basis – which also requires expenditures to be balanced against total resources.

Overview of District Sources and Uses of Funds

Fiscal Year 2025

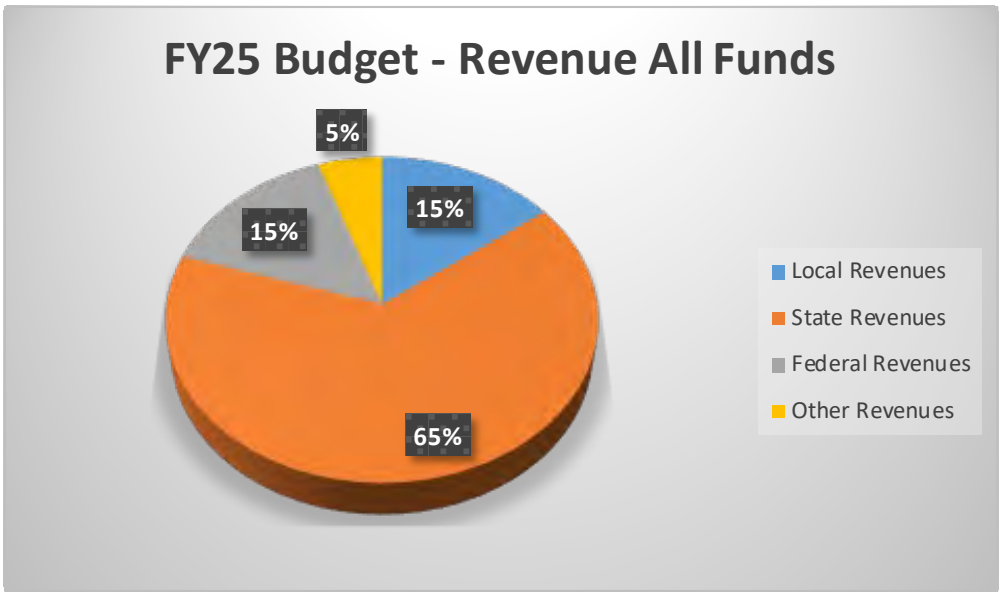
The approved budget for Albuquerque Public Schools for fiscal year 2024-2025 is $2,150,510,312 *[Two billion, one hundred fifty million, five hundred ten thousand, three hundred twelve dollars]* and consists of Operating Funds, Special Revenue Funds, Capital Funds, Debt Service Funds and Enterprise Funds.

Description ***(in Millions)***	**Operating Funds**	**Special Revenue Funds**	**Capital Funds**	**Debt Service Funds**	**Enterprise Funds**	**All Funds**
PROJECTED BEGINNING CASH	$ 79.6	$ 26.3	$ 351.1	$ 101.9	$ 6.5	$ 565.5
Revenues:						
Local Revenues	$ 13.3	$ 15.4	$ 108.2	$ 92.9	$ 2.6	$ 232.4
State Revenues	958	33	43	-	-	$ 1,034.3
Federal Revenues	4	232	-	-	-	$ 235.4
Other Revenues	0	3	79	-	-	$ 82.9
Other Items	-	-	-	-	-	$ -
TOTAL REVENUES	$ 975.2	$ 283.6	$ 230.6	$ 92.9	$ 2.6	$ 1,585.0
TOTAL BUDGETED RESOURCES	**$ 1,054.9**	**$ 310.0**	**$ 581.8**	**$ 194.8**	**$ 9.1**	**$ 2,150.5**
Expenditures:						
Salaries	$ 625.6	$ 85.9	$ -	$ -	$ 2.30	$ 713.7
Benefits	227	34	-	-	$ 0.88	$ 261.7
Professional and Technical Services	23	12	10	2	$ 0.21	$ 47.6
Property Services	28	29	513	-	$ 0.07	$ 569.7
Other Purchased Services	45	91	-	-	$ 1.94	$ 137.9
Supplies	27	50	35	-	$ 2.98	$ 115.0
Property	1	9	24	-	$ 0.36	$ 34.8
Debt and Miscellaneous Expenses	$ 77.4	$ -	$ -	$ 192.4	$ 0.36	$ 270.1
TOTAL BUDGETED EXPENDITURES	**$ 1,054.9**	**$ 310.0**	**$ 581.8**	**$ 194.8**	**$ 9.1**	**$ 2,150.5**



Revenues

All of the funds above, with the exception of the Enterprise Funds are submitted to the State of New Mexico, Public Education Department for approval.



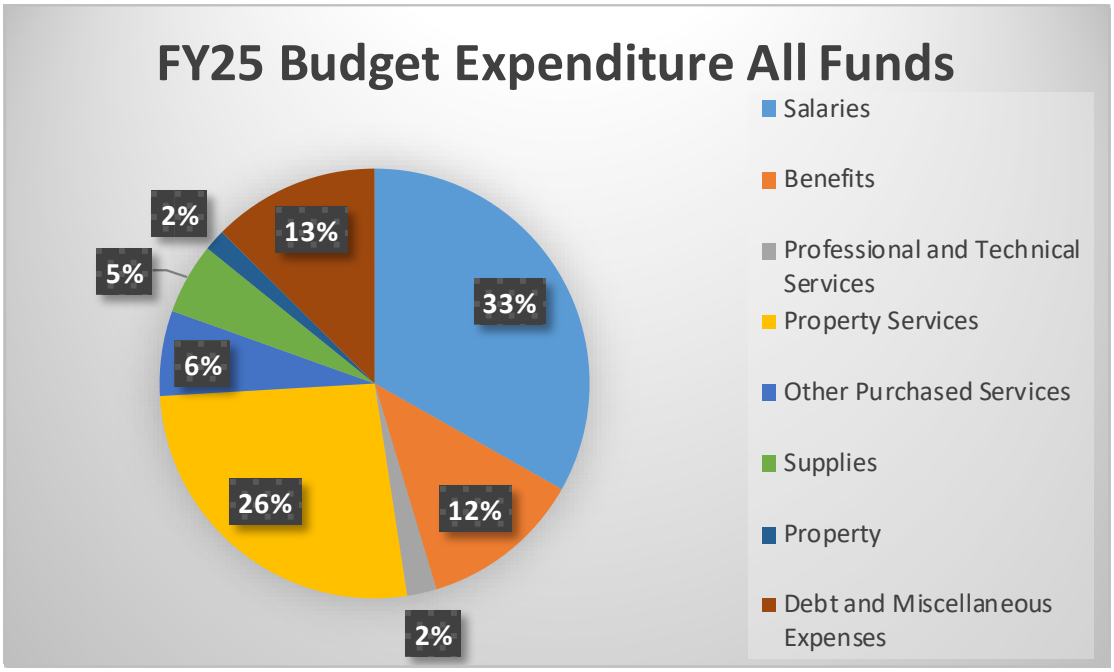
The district budgets estimated cash reserves each year as required by the State of New Mexico.

Expenditures

Expenditures budget for staffing salaries and benefits equals 45% of all expenditures for all funds. This total of $975.4M comprises the largest percentage of Albuquerque Public Schools Expenditures.

Property Services and Property, comprising the two major categories of Capital Project spending make up the next-largest expenditure percentage of the budget, comprising 28%.

Supplies, Technical, Professional and other purchased services make up the third largest category percentage at 14%, while Debt and Miscellaneous Expenses comprise the remaining 13%.



Overview of District Sources and Uses of Funds (cont.)

Consolidated Budget

Once budgets were fully approved by the Public Education Department in Fiscal Year 2024-2025, the consolidated Budget for Operating Funds increased from in Fiscal Year 2023-2024 to $1,054,862,959.00, a 4.27% increase.

	2022 Approved Budget	2023 Approved Budget	2024 Approved Budget	2025 Approved Budget
Operational Fund	810,919,189	869,189,011	989,659,787	1,030,294,355
Transportation Fund	20,078,677	21,425,088	21,733,408	24,454,772
Instructional Materials Fund	292,901	274,640	265,204	113,832
Food Services Fund	62,466,737	54,858,734	75,167,359	57,119,458
Athletics Fund	2,522,065	2,843,965	2,459,461	1,587,576
Activities Funds	15,144,782	11,891,476	18,901,148	20,527,827
Federal Grants	206,654,343	380,736,860	304,739,423	199,116,082
State and Local Grants	15,966,484	12,079,047	13,491,711	31,619,516
General Obligation Bonds	55,635,359	132,980,988	152,724,239	173,072,322
Special Capital Outlay-Local	19,815,944	22,208,620	23,054,716	29,652,198
Special Capital Outlay-State	7,678,769	10,641,650	8,528,485	30,263,720
Special Capital Outlay-Federal	57,054	-	35,769,141	10,221,546
Special Capital Outlay			24,260,443	9,675,522
House Bill 33	189,338,135	175,535,113	191,346,730	214,315,094
Senate Bill 9	89,911,202	63,882,361	78,488,016	98,634,623
Educational Technology Equipment Act	580,424	4,135,415	23,343,144	15,920,163
GO Bond Debt Service Fund	149,704,049	167,119,713	191,006,136	194,820,209
Educational Technology Debt Service Fund	3,817,135	-		-
Enterprise Fund-KANW Radio Station	821,293	1,843,227	1,408,097	1,255,752
Enterprise Fund-Graphics Enterprise Services	489,613	1,477,460	1,458,579	1,328,176
Enterprise Fund-Charter School Business Services	147,702	144,713	140,083	135,784
Enterprise Fund-Transportation Enterprise	2,487,625	3,298,257	4,114,812	4,716,635
Enterprise Fund-Facilities Enterprise	653,576	1,297,543	1,532,825	1,610,180
Enterprise Fund-Technology Prof Development	53,092	12,855	52,535	54,970
GRAND TOTAL	**$ 1,655,236,150**	**$ 1,937,876,736**	**$ 2,163,645,482**	**$ 2,150,510,312**

All Funds
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

Funds ($Millions)	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Budget Forecast	Fiscal Year 2027 Budget Forecast	Fiscal Year 2028 Budget Forecast
Cash:						
Operating Funds	$ 54.5	$ 66.9	$ 79.6	$ 98.8	$ 100.8	$ 102.8
Special Revenue Funds	78.2	36.1	26.3	27.7	28.7	29.7
Capital Funds	283.7	345.9	362.1	343.9	323.9	309.0
Debt Service Funds	100.2	110.0	101.9	130.9	126.4	101.4
Enterprise Funds	5.3	6.3	6.5	6.9	7.5	8.1
Total	**$ 521.9**	**$ 565.3**	**$ 576.5**	**$ 608.2**	**$ 587.3**	**$ 551.1**
Revenues:						
Operating Funds	$ 845.3	$ 951.1	$ 975.2	$ 995.2	$ 1,015.1	$ 1,035.4
Special Revenue Funds	242.4	389.1	286.6	284.2	290.8	297.6
Capital Funds	196.6	220.1	203.8	154.9	143.3	143.4
Debt Service Funds	97.4	100.4	92.9	60.2	60.8	78.5
Enterprise Funds	2.5	2.7	2.6	2.8	2.9	3.2
Total	**$ 1,384.2**	**$ 1,663.4**	**$ 1,561.1**	**$ 1,497.3**	**$ 1,513.0**	**$ 1,558.1**
Expenditures:						
Operating Funds	$ 835.2	$ 941.7	$ 1,054.8	$ 1,094.0	$ 1,115.9	$ 1,138.2
Special Revenue Funds	254.8	264.5	313.0	319.1	327.1	335.4
Capital Funds	2.3	0.6	565.9	498.9	467.2	452.4
Debt Service Funds	87.6	101.8	194.8	191.0	187.2	192.8
Enterprise Funds	1.5	2.4	9.1	9.6	10.4	11.3
Total	**$ 1,181.4**	**$ 1,311.0**	**$ 2,137.6**	**$ 2,112.7**	**$ 2,107.9**	**$ 2,130.2**
Resources (over/under) Expenditures	**$ 724.7**	**$ 917.6**	**$ 0.0**	**$ (7.2)**	**$ (7.6)**	**$ (21.0)**

Governmental Funds

Explanation of General Funds

The Albuquerque Public Schools District maintains five operating funds; the Operational Fund; the Pupil Transportation Fund, the Instructional Materials Fund, the Impact Aid Fund and the Forest Reserve / Ad Valorem Funds . The purpose of these funds is to segregate funding sources and associated expenditures related to the daily operations of the district. The combined resources for the General Funds for Fiscal Year 2024-2025 are $1,054,862,959.00.

Operational Fund

Revenues

By far the largest of all the general funds, this fund is used to record transactions related to the daily operations of student instruction, the various departments that provide direct support to student instruction, and departments that provide centralized administrative leadership and support throughout the District.

State Equalization Guarantee

The most significant source of revenue for the Operational Fund is the State Equalization Guarantee (SEG). The SEG provides over 90% of the district's operational resources.

This revenue is determined by a cost differential funding formula that is applied to each school district in the State and is based upon what is defined as a "program cost" associated with providing an education to students with varying needs. A district's state equalization guarantee is the amount of money the State of New Mexico "guarantees" to provide to the district to defray most of the program cost.

State Equalization funding is generated from the state's general and gross receipts tax, income tax and energy tax. In recent years, the state experienced higher revenues due to a strong growth in federal mineral leasing revenues and production taxes. Over the past few years; however, energy price volatility contributed to significant adjustments in several revenue sources, including mineral production taxes (oil and gas, etc.) as well as associated Gross Receipts Tax contributions.

State Appropriations

State General Fund appropriations in the State of New Mexico for FY25 were anticipated to be $10.517Billion, an increase of $948.9Million or 9.9% over fiscal year 2024's operating budget.

State Equalization Guarantee funding accounts for 90% of the district's operational resources. In FY25, the district initially received $930.7Million, a unit value of $6,442.55, a 3.22% increase over Fiscal Year 2024

Resources from local sources come from items such as local property taxes, and state and federal sources that include charter school administrative fees, indirect costs for administering grants, and other miscellaneous revenue. These sources as presented here are based on actual revenue receipt trends.

Expenditures

Appropriations within this fund provide the resource for nearly all employee salaries and benefits, along with other general operating expenditures such as professional development, contract and other professional services, supplies and materials, equipment, travel and training, utilities, maintenance, etc. These appropriations are allocated by purpose, or function, to all schools, districtwide administration, operations and student support departments.

Forecast

The method of forecasting was conservative with an assumption of increased revenues but also decreased expenses due to inflation and unforeseeable federal and state revenues.

General Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028
Operational Fund

OPERATIONAL FUND #1100		FISCAL YEAR 2022 ACTUAL	FISCAL YEAR 2023 ACTUAL	FISCAL YEAR 2024 ACUTAL	FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET	FISCAL YEAR 2027 FORECAST BUDGET	FISCAL YEAR 2028 FORECAST BUDGET
OBJECT	OBJECT ROLLUP DESCRIPTION							
11000	CASH ASSETS (BEGINNING)	52,724,040	53,398,092	68,053,329	79,500,000	98,816,603	100,792,935	102,808,794
	REVISIONS (PERM. CASH TRANSFERS)		155,695					
CASH Total		**$ 52,724,040**	**$ 53,553,787**	**$ 68,053,329**	**$ 79,500,000**	**$ 98,816,603**	**$ 100,792,935**	**$ 102,808,794**
41000	REVENUE FROM LOCAL SOURCES	7,434,474	8,118,195	13,064,769	6,670,112	6,736,813	6,871,549	7,008,980
43000	REVENUE FROM STATE SOURCES	731,348,531	807,902,483	904,760,158	949,715,627	959,212,784	978,397,040	997,964,981
44000	REVENUE FROM FEDERAL SOURCES	3,787,999	4,699,706	5,423,147	3,809,027	3,847,117	3,924,059	4,002,540
45000	OTHER FINANCING SOURCES	79,050	88,768	49,898	0	-	-	-
46000	OTHER ITEMS	457,391	455,973	463,052	480,000	484,800	494,496	504,386
REVENUE Total		**$ 743,107,444**	**$ 821,265,126**	**$ 923,761,024**	**$ 960,674,766**	**$ 970,281,514**	**$ 989,687,144**	**$ 1,009,480,887**
51000	PERSONNEL—COMPENSATION	338,768,589	372,389,573	410,677,416	418,472,936	431,027,124	443,957,938	457,276,676
51000	PERSONNEL—COMPENSATION	50,513,632	57,618,262	64,536,901	64,715,983	66,657,462	68,657,186	70,716,902
51000	PERSONNEL—COMPENSATION	13,481,875	14,178,563	16,931,374	22,375,894	23,047,171	23,738,586	24,450,744
51000	PERSONNEL—COMPENSATION	1,900,509	2,014,129	2,299,334	2,671,569	2,751,716	2,834,268	2,919,296
51000	PERSONNEL—COMPENSATION	30,064,282	33,620,688	36,500,792	41,020,312	42,250,921	43,518,449	44,824,002
51000	PERSONNEL—COMPENSATION	13,027,080	14,398,744	16,225,973	19,140,576	19,714,793	20,306,237	20,915,424
51000	PERSONNEL—COMPENSATION	30,614,161	35,999,524	38,563,374	45,814,136	47,188,560	48,604,217	50,062,343
SALARY Total	**PERSONNEL SERVICES—COMPENSATION**	**$ 478,370,128**	**$ 530,219,483**	**$ 585,735,164**	**$ 614,211,406**	**$ 632,637,748**	**$ 651,616,881**	**$ 671,165,387**
52000	PERSONNEL—EMPLOYEE BENEFITS	120,409,540	143,929,230	154,285,751	152,172,423	163,057,561	168,570,829	173,627,954
52000	PERSONNEL—EMPLOYEE BENEFITS	17,450,031	20,748,039	23,494,838	23,812,259	25,216,518	26,069,134	26,851,208
52000	PERSONNEL—EMPLOYEE BENEFITS	5,070,933	5,516,823	6,653,659	6,708,603	8,718,745	9,013,541	9,283,947
52000	PERSONNEL—EMPLOYEE BENEFITS	669,332	742,503	883,897	1,107,899	1,040,974	1,076,171	1,108,457
52000	PERSONNEL—EMPLOYEE BENEFITS	11,225,335	12,861,386	14,391,487	14,273,040	15,983,524	16,523,955	17,019,674
52000	PERSONNEL—EMPLOYEE BENEFITS	4,848,234	5,578,074	6,348,061	7,248,914	7,458,106	7,710,278	7,941,587
52000	PERSONNEL—EMPLOYEE BENEFITS	12,555,900	14,755,731	16,323,203	17,357,422	17,851,432	18,455,021	19,008,672
BENEFITS Total	**PERSONNEL—EMPLOYEE BENEFITS**	**$ 172,229,304**	**$ 204,131,785**	**$ 222,380,896**	**$ 222,680,560**	**$ 239,326,860**	**$ 247,418,929**	**$ 254,841,499**

General Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028
Operational Fund (cont.)

OPERATIONAL FUND #1100								
OBJECT	OBJECT ROLLUP DESCRIPTION	FISCAL YEAR 2022 ACTUAL	FISCAL YEAR 2023 ACTUAL	FISCAL YEAR 2024 ACUTAL	FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET	FISCAL YEAR 2027 FORECAST BUDGET	FISCAL YEAR 2028 FORECAST BUDGET
53000	PROF&TECHNICAL SERVICES	13,407,512	11,937,641	18,383,615	35,677,548	34,232,607	33,519,486	32,347,579
54000	PURCHASED PROPERTY SERVICES	24,548,455	5,558,255	10,493,723	27,458,112	26,346,058	25,798,436	24,895,306
55000	OTHER PURCHASED SERVICES	34,250,861	38,427,742	59,224,069	44,771,688	42,958,434	42,017,870	41,054,199
56000	SUPPLIES	20,110,885	18,332,494	19,139,563	17,664,651	17,217,658	16,596,153	16,193,111
57000	PROPERTY	2,286,757	442,130	267,708	323,139	315,110	313,153	292,979
58000	DEBT SERVICE AND MISCELLANEOUS	103,961	74,424	100,449	77,387,662	76,063,641	73,199,170	71,499,621
NONSALARY Total		**$ 94,708,430**	**$ 74,772,686**	**$ 107,609,126**	**$ 203,282,800**	**$ 197,133,509**	**$ 191,444,269**	**$ 186,282,795**
EXPENDITURE Total		**$ 745,307,862**	**$ 809,123,954**	**$ 915,725,186**	**$ 1,040,174,766**	**$ 1,069,098,117**	**$ 1,090,480,079**	**$ 1,112,289,681**
(EXCESS) DEFICIENCY REVENUES OVER EXPENDITURES [CASH ASSETS (ENDING)]		$ (2,200,418)	$ 12,141,171	$ 8,035,838	$ (79,500,000)	$ (98,816,603)	$ (100,792,935)	$ (102,808,794)
ENDING CASH Total		**$ 75,900,360**	**$ 43,604,451**	**$ 121,817,532**	**$ 0**	**$ (0)**	**$ 0**	**$ (0)**

General Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-25, Forecast to 2028

Pupil Transportation Fund

Revenues

The Pupil Transportation Fund is used to account for the expenditures related to transporting students to and from school. Similar to SEG, resources for the Pupil Transportation Fund are generated through the state's general and gross receipts tax, income tax, interest earnings, oil and gas production, and other income sources.

The revenue to each district is determined by a Transportation Distribution formula that is based primarily upon student population. There are several factors within the formula that determine the amount of funding that a district will receive; an eligible student, as an annual variable, is an important component used to calculate the annual allocation to districts.

Expenditures

The funding dedicated by the legislature to provide for transportation services considers costs for maintenance and operations, fuel, bus rental fees for contractor owned buses, and other costs associated with providing student transportation statewide. Appropriations within this fund are considered to be categorical, and thus are restricted to provide strictly for expenditures related to "to-and-from" student transportation.

APS provides transportation services through both a series of contracts with providers in the private sector, and through the district's own bus operations. Previously, the district only contracted with service providers in the private sector; however, beginning in FY15, the District was obligated to take over the bus routes of three of its providers that ceased operations during the fiscal year. The FY16 Transportation Fund budget includes the addition of salaries and benefits for bus drivers, and the additional costs associated with maintaining buses.

Albuquerque Public Schools anticipates receiving nearly $24.5Million through the transportation distribution in Fiscal Year 2024-25. However, it should be noted that this initial budget amount is typically adjusted based upon actual student ridership on the Reporting Day, which falls generally around the 40th day of school.

Forecast

The method of forecasting was an assumption of a one-tenth of one percent **(0.1%) to a one percent (1%) forec**ast growth rate for anticipated revenue, expenditures and for each year. Final forecast adjustments are then made given various anticipated outcomes from legislative actions, and other identified factors (i.e. changes to contracted service providers, etc.).

General Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

PUPIL TRANSPORTATION FUND #1300

OBJECT	OBJECT ROLLUP DESCRIPTION	Func.	FISCAL YEAR 2022 ACTUAL	FISCAL YEAR 2023 ACTUAL	FISCAL YEAR 2024 ACUTAL	FISCAL YEAR 2025 APPROVED FTE	FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET	FISCAL YEAR 2027 FORECAST BUDGET	FISCAL YEAR 2028 FORECAST BUDGET
11000	CASH ASSETS (BEGINNING)	0000	4,439,427	5,494,468	(1,254,767)		-	-	-	-
	REVISIONS (PERMANENT CASH TRANSFERS)			(4,871,176)	-					
CASH Total			**$ 4,439,427**	**$ 623,292**	**$ (1,254,767)**		**$ -**	**$ -**	**$ -**	**$ -**
41000	REVENUE FROM LOCAL SOURCES	0000	2,261	108,278	95,517		-	-	-	-
43000	REVENUE FROM STATE SOURCES	0000	20,629,253	19,477,350	22,480,390		24,454,772	24,943,867	25,442,744.79	25,951,600
44000	REVENUE FROM FEDERAL SOURCES	0000	-	-	-		-	-	-	-
45000	OTHER FINANCING SOURCES	0000	-	-	43,006		-	-	-	-
46000	OTHER ITEMS	0000	-	-	-		-	-	-	-
REVENUE Total			**$ 20,631,514**	**$ 19,585,628**	**$ 22,618,913**		**$ 24,454,772**	**$ 24,943,867**	**$ 25,442,745**	**$ 25,951,600**
51000	PERSONNEL SRVCS—COMPENSATION	2700	7,801,328	9,367,609	10,653,287	289.67	11,339,832	11,566,629	11,797,961	12,033,920
SALARY Total			**$ 7,801,328**	**$ 9,367,609**	**$ 10,653,287**	**289.67**	**$ 11,339,832**	**$ 11,566,629**	**11,797,961**	**$ 12,033,920**
52000	PERSONNEL SERVICES—BENEFITS	2700	3,002,614	3,673,355	4,341,656		5,137,642	5,240,395	5,345,203	5,452,107
BENEFITS Total			**$ 3,002,614**	**$ 3,673,355**	**$ 4,341,656**		**$ 5,137,642**	**$ 5,240,395**	**5,345,203**	**$ 5,452,107**
53000	PURCHASED PROF & TECH SERVICES	2700	16,209	11,396	11,817		15,610	15,922	16,241	16,565
54000	PURCHASED PROPERTY SERVICES	2700	719,547	643,217	358,607		438,603	447,375	456,323	465,449
55000	OTHER PURCHASED SERVICES	2700	5,031,423	4,321,186	3,788,131		4,945,539	5,044,450	5,145,339	5,248,246
56000	SUPPLIES	2700	1,918,219	2,385,717	2,030,127		2,405,896	2,454,014	2,503,094	2,553,156
57000	PROPERTY	2700	1,087,133	1,061,206	67,250		171,650	175,083	178,585	182,156
58000	DEBT SERVICE AND MISCELLANEOUS	2700	-	-	-		-	-	-	-
NONSALARY Total			**$ 8,772,531**	**$ 8,422,723**	**$ 6,255,932**		**$ 7,977,298**	**$ 8,136,844**	**$ 8,299,581**	**$ 8,465,572**
EXPENDITURE Total			**$ 19,576,472**	**$ 21,463,687**	**$ 21,250,875**		**$ 24,454,772**	**$ 24,943,867**	**$ 25,442,745**	**$ 25,951,600**
(EXCESS) DEFICIENCY REVENUES OVER EXPENDITURES [CASH ASSETS (ENDING)]			$ 1,055,041	$ (1,878,059)	$ 1,368,038		$ -	$ -	$ -	$ -
ENDING CASH Total			**$ 5,494,468**	**$ (1,254,767)**	**$ 113,271**		**$ -**	**$ -**	**$ -**	**$ -**

Forecast at 1.02%

General Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

Instructional Materials Fund

Revenues

Resources for the Instructional Materials Fund are generated from state federal mineral leases and distributed to districts by formula based upon student population. The student population multiplied by an amount per pupil determines the appropriation to each district.

The revenue is divided into two distinct categories; revenue for the purchase of adopted materials from the approved state adopted materials list, and non-adopted materials not on the state adopted list.

Expenditures

Appropriations in this fund are restricted to provide for the purchase of textbooks and other instructional materials for the classroom. The State of New Mexico maintains a book depository to expedite the purchase of textbooks used by school districts throughout the state and each District is required to spend at least half of its annual allocation for materials on the state adopted list. The remainder of the allocation can be used to purchase other instructional materials directly from vendors in the private sector.

The New Mexico Public Education Department (NMPED) failed to approve the Albuquerque Public Schools Instructional Materials Fund, to begin fiscal year 2023

The district continues to supplement the state funds by maintaining an additional $2.5 Million in the General Operational Fund budget to assist with the purchase of instructional materials.

Forecast

No changes to Instructional Materials Fund revenues are anticipated in FY2025 and beyond. The expectation is a maintenance of current effort.

General Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

INSTRUCTIONAL MATERIALS FUND #1400					
OBJECT	OBJECT ROLLUP DESCRIPTION	FISCAL YEAR 2022 ACTUAL	FISCAL YEAR 2023 ACTUAL	FISCAL YEAR 2024 ACUTAL	FISCAL YEAR 2025 APPROVED BUDGET
11000	CASH ASSETS (BEGINNING)	310,885	310,885	117,740	113,832.00
CASH Total		**$ 310,885**	**$ 310,885**	**$ 117,740**	**$ 113,832**
41000	REVENUE FROM LOCAL SOURCES	-	-	-	-
43000	REVENUE FROM STATE SOURCES	-	-	-	-
REVENUE Total		**$ -**	**$ -**	**$ -**	**$ -**
56000	SUPPLIES	-	193,145	3,491	113,832.00
NONSALARY Total		**$ -**	**$ 193,145**	**$ 3,491**	**$ 113,832**
EXPENDITURE Total		**$ -**	**$ 193,145**	**$ 3,491**	**$ 113,832**
(EXCESS) DEFICIENCY REVENUES OVER EXPENDITURES [CASH ASSETS (ENDING)]		-	(193,145)	(3,491)	(113,832)
ENDING CASH Total		**$ 310,885**	**$ 117,740**	**$ 114,249**	**$ -**

This fund will be consolidated into 1100 and will cease to be used as of FY2026

General Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

Impact Aid Fund 15100

Revenues

Revenues for the Impact Aid fund are generated in lieu of property taxes not generated from federal lands within the District's borders including property owned by Sandia National Laboratories, Indian Reservations, and Kirtland Air Force Base.

Expenditures

Appropriations in this fund are restricted to purposes relating to the Indian Education Act, the Public School Capital Outlay Act, the Public School Capital Improvements Act, the Public School Buildings Act, and the research-based or evidence based social, emotional or academic interventions for which at-risk program units may be used.

Forecast

No changes to Impact Aid fund revenues or expenditures are generally anticipated in future years. The expectation is a maintenance of current effort.

General Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

Impact Aid Fund #1510

OBJECT	OBJECT ROLLUP DESCRIPTION	Function	FISCAL YEAR 2024 ACUTAL	FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET	FISCAL YEAR 2027 FORECAST BUDGET	FISCAL YEAR 2028 FORECAST BUDGET
11000	CASH ASSETS (BEGINNING)		-	0	-	-	-
CASH Total			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
41000	REVENUE FROM LOCAL SOURCES		-	-	-	-	-
43000	REVENUE FROM STATE SOURCES		-	-	-	-	-
44000	REVENUE FROM FEDERAL SOURCES		-	100,000	100,000	100,000	100,000
45000	OTHER FINANCING SOURCES		-	-	-	-	-
46000	OTHER ITEMS		-	-	-	-	-
REVENUE Total			**$ -**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**
SALARY Total			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BENEFITS Total			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
56000	SUPPLIES		-	100,000	100,000	100,000	100,000
58000	DEBT SERVICE AND MISCELLANEOUS		-	-			
NONSALARY Total			**$ -**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**
			$ -				
EXPENDITURE Total			**$ -**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**
(EXCESS) DEFICIENCY REVENUES OVER EXPENDITURES [CASH ASSETS (ENDING)]			$ -	$ -	$ -	$ -	$ -
ENDING CASH Total			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

General Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

Forest Reserve / Ad Valorem Fund 15200

Revenues

Revenues for the Forest Reserve/Ad Valorem fund are generated from timber sales and local one-half mill property taxes on the assessed valuation of properties in the District. The assessed valuation is one- third of the property's market value. A mill rate is the amount of tax owed for every $1,000 of a property's assessed value.

Expenditures

Appropriations in this fund are restricted to purposes relating to the Indian Education Act, the Public School Capital Outlay Act, the Public School Capital Improvements Act, the Public School Buildings Act, and the research-based or evidence based social, emotional or academic interventions for which at-risk program units may be used.

Forecast

Revenues in the Forest Reserve/Ad Valorem fund are expected to increase as property taxes increase, which is generally 3% per year.

General Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

Forest Reserve / Ad Valorem Fund #1520			FISCAL YEAR 2023 ACTUAL	FISCAL YEAR 2024 ACUTAL	FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET	FISCAL YEAR 2027 FORECAST BUDGET	FISCAL YEAR 2028 FORECAST BUDGET
OBJECT	OBJECT ROLLUP DESCRIPTION	FUNCTION						
11000	CASH ASSETS (BEGINNING)	0000	0	0	0	-	-	-
12000	INVESTMENT ASSETS	0000						
	REVISIONS (PERMANENT CASH TRANSFERS)		-					
CASH Total			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
41000	REVENUE FROM LOCAL SOURCES	0000	4,398,399	4,736,905	6,559,666	6,756,456	6,959,150	7,167,925
44000	REVENUE FROM FEDERAL SOURCES	0000	29,491	0	0	-	-	-
REVENUE Total			**$ 4,427,890**	**$ 4,736,905**	**$ 6,559,666**	**$ 6,756,456**	**$ 6,959,150**	**$ 7,167,925**
51000	PERSONNEL SRVS—COMPENSATION	3100	-	-	-			
SALARY Total			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
52000	PERSONNEL SRVS—BENEFITS	3100	-	-	-	-	-	-
BENEFITS Total			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
53000	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	2300	43,548	47,369	131,193	135,129	139,183	143,358
56000	SUPPLIES	1000	4,384,342	4,689,536	5,624,914	5,793,661	5,967,471	6,146,495
56000	SUPPLIES	2100	-	-	803,559	827,666	852,496	878,072
NONSALARY Total			**$ 4,427,890**	**$ 4,736,905**	**$ 6,559,666**	**$ 6,756,456**	**$ 6,959,150**	**$ 7,167,925**
EXPENDITURE Total			**$ 4,427,890**	**$ 4,736,905**	**$ 6,559,666**	**$ 6,756,456**	**$ 6,959,150**	**$ 7,167,925**
(EXCESS) DEFICIENCY REVENUES OVER EXPENDITURES [CASH ASSETS (ENDING)]			$ -	$ -	$ -	$ -	$ -	$ -
ENDING CASH Total			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

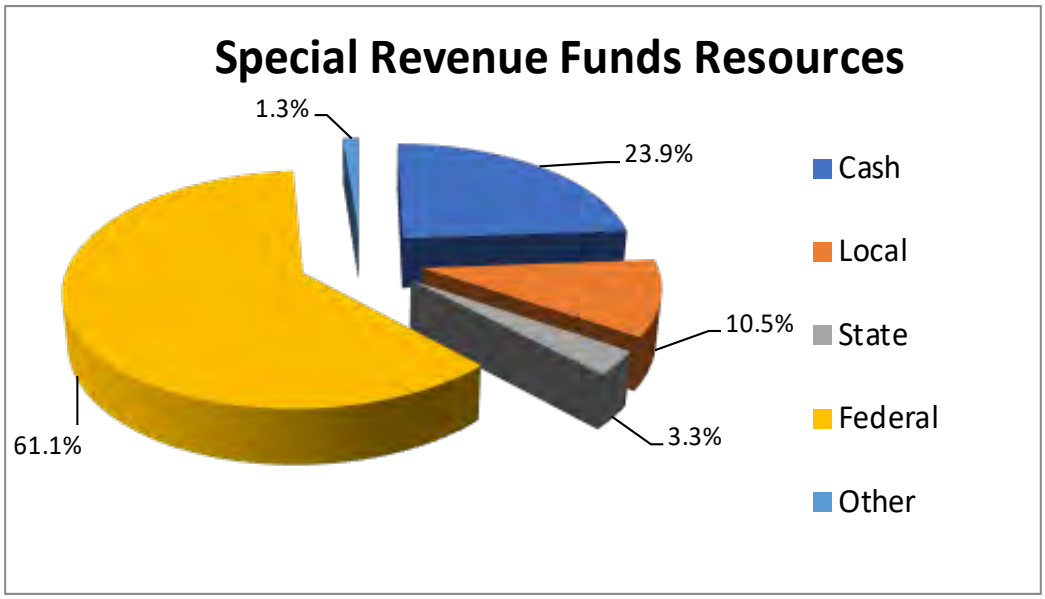
Special Revenue Funds

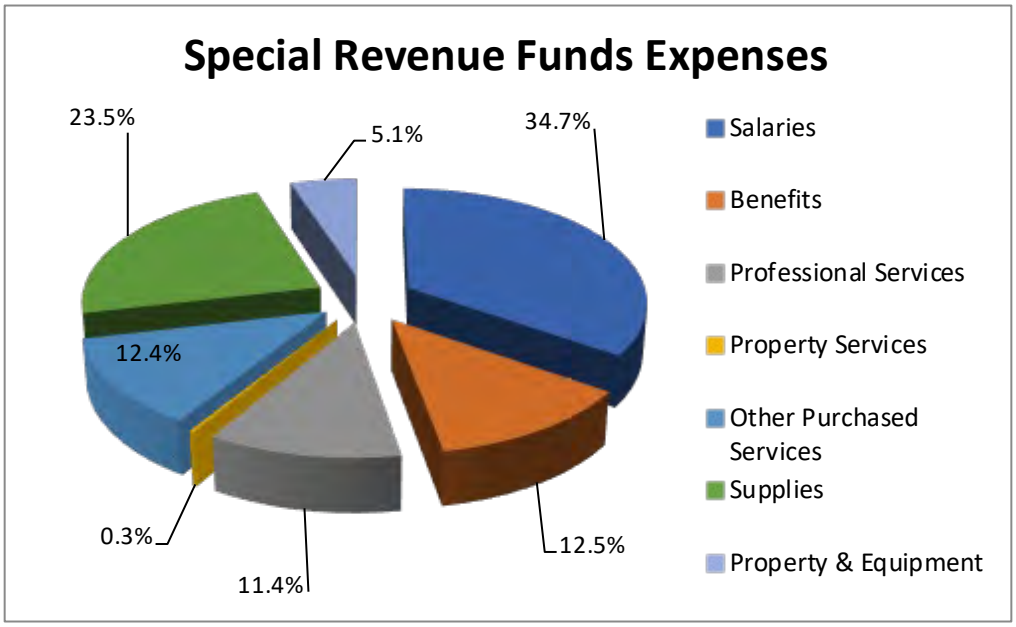
Fiscal Year 2025

There are multiple special revenue funds; however, for this purpose, all federal grants are grouped together and referred to as the Federal Grants Fund. Likewise, all state and local grants are grouped together and referred to as the State and Local Grants Fund. The district has four special revenue funds; the Food Services Fund, Athletics Fund, Federal Grants Fund and State and Local Grants Fund.

SPECIAL REVENUE	Federal Grants	State & Local Grants	Athletics	Food Service	Activities	***Total***
Resources						
Cash Reserves	$ -	$ -	$ 0.3	$ 15.1	$ 11.0	$ 26.3
Local	-	1.3	1.3	3.2	9.5	15.4
State	-	30.3	-	3.0	-	33.3
Federal	199.1	-	-	32.5	-	231.6
Other Items	-	-	-	3.3	-	3.3
	$ 199.1	**$ 31.6**	**$ 1.6**	**$ 57.1**	**$ 20.5**	**$ 310.0**
Expenditures						
Salaries	$ 56.6	$ 10.8	$ 0.8	$ 17.6	$ -	$ 85.9
Benefits	22.2	4.1	0.3	7.1	-	33.6
Professional & Technical Services	6.5	0.5	0.4	3.4	1.3	12.0
Property Services	26.7	-	-	2.3	-	28.9
Other Purchase Services	72.0	10.5	-	2.2	5.9	90.6
Supplies	12.2	2.8	0.1	21.7	13.4	50.1
Property & Equipment	3.0	3.0	0.0	2.9	-	8.9
Debt Service & Miscellaneous	-	-	-	-	-	-
	$ 199.1	**$ 31.6**	**$ 1.6**	**$ 57.1**	**$ 20.5**	**$ 310.0**
Totals	$ -	$ -	$ -	$ -	$ -	$ -

Federal and State and Local Grant funds are restricted to the specific purpose outlined in the grant. The Food Service Fund is restricted in providing for meals served to students in school cafeterias and food service operations. The Athletic Fund supports the district's athletic programs.


Special Revenue Funds Resources
1.3%
23.9%
10.5%
3.3%
61.1%
Cash
Local
State
Federal
Other


Special Revenue Funds Expenses
23.5%
5.1%
34.7%
12.4%
0.3%
11.4%
12.5%
Salaries
Benefits
Professional Services
Property Services
Other Purchased Services
Supplies
Property & Equipment

Special Revenue Funds Trends

The trend for Special Revenue Funds varies from year to year due to the nature of how resources flow from the grants. The district is reimbursed for grant expenditures throughout the year, but the entire amount of funding may not be received by the close of a fiscal year. Amounts not received are typically carried forward to the following year depending upon the specific regulations and timelines of the grant.

Federal USDA reimbursements in the Food Services Fund have increased over the past few years due to a greater effort by the district to identify students that meet federal income requirements for free and reduced meals. This effort has led to an increased fund balance in the Food Services Fund. Other revenues such as athletic fees and donations have remained flat.

Special Revenue Funds (millions)	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Budget Forecast	Fiscal Year 2027 Budget Forecast	Fiscal Year 2028 Budget Forecast
Cash:						
Federal Grants	$ 46.8	$ (1.8)	$ -	$ -	$ -	$ -
State & Local Grants	-	0.5	-	-	-	-
Athletics Fund	1.3	1.1	0.3	0.3	0.2	0.2
Food Service Fund	22.4	28.3	15.1	16.4	17.6	18.8
Universal Free Lunch Activities Fund	7.7	8.5	11.0	11.0	10.9	10.7
Total	**$ 78.3**	**$ 36.6**	**$ 26.3**	**$ 27.7**	**$ 28.7**	**$ 29.7**
Revenues:						
Federal Grants	$ 164.1	$ 287.6	$ 199.1	$ 203.1	$ 207.2	$ 211.3
State & Local Grants	21.9	42.3	31.6	31.8	31.9	32.1
Athletics Fund	1.3	1.4	1.3	1.3	1.3	1.3
Food Service Fund	44.4	48.6	39.0	42.5	45.5	48.7
Universal Free Lunch			3.0	3.1	3.1	3.1
Activities Fund	10.7	9.2	9.5	9.5	9.4	9.2
Total	**$ 242.4**	**$ 389.1**	**$ 283.6**	**$ 291.3**	**$ 298.4**	**$ 305.7**
Expenditures:						
Federal Grants	$ 212.1	$ 224.9	$ 199.1	$ 203.1	$ 207.2	$ 211.3
State & Local Grants	31.3	28.6	31.6	31.8	31.9	32.1
Athletics Fund	1.5	1.8	1.6	1.6	1.5	1.5
Food Service Fund	-	-	54.1	59.0	63.1	67.5
Universal Free Lunch			3.0	3.1	3.1	3.1
Activities Fund	9.9	9.2	20.5	20.5	20.3	19.9
	$ 254.7	**$ 264.5**	**$ 310.0**	**$ 319.0**	**$ 327.1**	**$ 335.5**
Resources (over/under) Expenditur	**$ 66.0**	**$ 161.2**	**$ -**	**$ (0.0)**	**$ 0.0**	**$ 0.0**

Special Revenue Funds

Explanation of Special Revenue Funds

The Albuquerque Public Schools District maintains multiple special revenue funds. For discussion purposes, all federal grants will be grouped together and referred to as the Federal Grants Fund although transactions related to each grant are recorded in a segregated fund to assure compliance with the restrictions imposed on the use of each grant. Likewise, all state and local grants will be grouped together and referred to as the State and Local Grants Fund although segregated funds are used for each grant. The District maintains three additional special revenue funds; the Athletics Fund, the Activities Fund and the Food Services Fund. The combined resources of the District's Special Revenue Funds for Fiscal Year 2024-25 are $231.6 Million

Federal Grants Fund

The majority of the District's federal grants are to assist the District in implementing national policies related to public education. These funds are received in one of two ways: Funding received directly from the federal government, also known as direct grants; or federal funds that are processed through the state and allocated to school districts within the state, also known as flow-through grants. Federal grant funding is on a reimbursement basis from the state or federal government and may not be collected in the same fiscal year as the funds are budgeted and spent.

For Fiscal Year 2024-25, the District anticipates receiving at least $199 Million in federal grant revenue that includes funding from new grants that will be implemented as well as existing grants that will carry forward from the previous fiscal year. The most significant amount of funding for the District's federal grants comes from Title I-IASA and Special Education IDEA-B flow-through grants, and the Medicaid federal direct grant.

It should be noted that the District does not include federal grant revenue or appropriations in its budget until the District receives a Notice of Award. Therefore, the revenues reflected in the following financial table for Fiscal Year 2024-2025 do not include federal grants that will be received after the inception of the fiscal year.

Expenditures

Resources within the Federal Grants Fund are restricted to specific purpose and cannot be used to support District operations not contemplated within the scope of the specific grant. The specific categories of expenditures can be found in the financial tables on the following pages.

Forecast

Minimal changes are anticipated in FY2025 and beyond. The expectation is a maintenance of current effort.

Special Revenue Funds:
Revenues/Expenditures/Cash Balance

Fiscal Years 2022-2025, Forecast to 2028

FEDERAL GRANTS FUNDS #2401, 2406, 2499, 2599

OBJECT	OBJECT ROLLUP DESCRIPTION	FUNCTION	FISCAL YEAR 2023 ACTUAL	FISCAL YEAR 2024 ACUTAL	FISCAL YEAR 2025 APPROVED FTE	FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET	FISCAL YEAR 2027 FORECAST BUDGET	FISCAL YEAR 2028 FORECAST BUDGET
11000	CASH ASSETS (BEGINNING)	0000	46,845,962	(1,099,532)		-			
	REVISIONS (PERM. CASH TRANSFERS)		(26)	(739,167)					
CASH Total			**$ 46,845,936**	**$ (1,838,699)**		**$ -**	**$ -**	**$ -**	**$ -**
44000	REVENUE FROM FEDERAL SOURCES	0000	164,114,360	287,643,936		199,116,082	203,098,404	207,160,372	211,303,579
REVENUE Total			**$ 164,114,360**	**$ 287,643,936**		**$ 199,116,082**	**$ 203,098,404**	**$ 207,160,372**	**$ 211,303,579**
51000	PERSONNEL—COMPENSATION	1000	43,403,571	44,134,681	448.97	31,084,711	31,706,405	32,340,533	32,987,344
51000	PERSONNEL—COMPENSATION	2100	15,108,109	17,537,197	278.05	17,422,117	17,770,559	18,125,971	18,488,490
51000	PERSONNEL—COMPENSATION	2200	1,091,117	2,467,912	7.64	566,941	578,280	589,845	601,642
51000	PERSONNEL—COMPENSATION	2400	5,771,011	5,563,561	75.50	6,022,336	6,142,783	6,265,638	6,390,951
51000	PERSONNEL—COMPENSATION	2500	1,129,661	1,071,793	22.25	1,526,453	1,556,982	1,588,122	1,619,884
51000	PERSONNEL—COMPENSATION	2600	30,731	17,645	-	15,000	15,300	15,606	15,918
51000	PERSONNEL—COMPENSATION	2700	750	-	-	-	-	-	-
SALARY Total			**$ 66,534,950**	**$ 70,792,789**	**832.41**	**$ 56,637,558**	**$ 57,770,309**	**$ 58,925,715**	**$ 60,104,229**
52000	PERSONNEL—EMPLOYEE BENEFITS	1000	14,609,386	15,769,086		11,231,401	11,456,029	11,685,150	11,918,853
52000	PERSONNEL—EMPLOYEE BENEFITS	2100	5,441,989	6,621,586		7,843,976	8,000,856	8,160,873	8,324,090
52000	PERSONNEL—EMPLOYEE BENEFITS	2200	374,255	596,060		207,039	211,180	215,403	219,711
52000	PERSONNEL—EMPLOYEE BENEFITS	2400	2,190,919	2,159,339		2,144,572	2,187,463	2,231,213	2,275,837
52000	PERSONNEL—EMPLOYEE BENEFITS	2500	399,908	365,374		724,014	738,494	753,264	768,329
52000	PERSONNEL—EMPLOYEE BENEFITS	2600	8,618	4,921		1,230	1,255	1,280	1,305
BENEFITS Total			**$ 23,025,075**	**$ 25,516,366**		**$ 22,152,232**	**$ 22,595,277**	**$ 23,047,183**	**$ 23,508,125**
53000	PROF&TECHNICAL SERVICES	1000	2,063,717	2,698,568		52,860	53,917	54,996	56,095
53000	PROF&TECHNICAL SERVICES	2100	5,453,032	936,874		101,334	103,361	105,428	107,536
53000	PROF&TECHNICAL SERVICES	2200	900	243,920		2,146,024	2,188,944	2,232,723	2,277,378
53000	PROF&TECHNICAL SERVICES	2300	4,618,981	5,606,848		3,250,716	3,315,730	3,382,045	3,449,686
53000	PROF&TECHNICAL SERVICES	2400	1,321,387	270,231		925,967	944,486	963,376	982,644
53000	PROF&TECHNICAL SERVICES	2500	118,622	7,843		5,000	5,100	5,202	5,306
53000	PROF&TECHNICAL SERVICES	4000	-	42,000		-	-	-	-
54000	PURCHASED PROPERTY SERVICI	2600	21,039,008	17,301,348		-	-	-	-
54000	PURCHASED PROPERTY SERVICES	4000	10,143,181	25,645,995		26,655,940	27,189,059	27,732,840	28,287,497
55000	OTHER PURCHASED SERVICES	1000	10,313,492	7,166,286		25,380,596	25,888,208	26,405,972	26,934,092
55000	OTHER PURCHASED SERVICES	2100	1,757,151	1,838,204		1,478,530	1,508,101	1,538,263	1,569,028
55000	OTHER PURCHASED SERVICES	2200	179	54,165		542,487	553,337	564,403	575,692
55000	OTHER PURCHASED SERVICES	2400	13,769,386	46,220		300,000	306,000	312,120	318,362
55000	OTHER PURCHASED SERVICES	2500	21,181,295	19,889,013		41,506,657	42,336,790	43,183,525	44,047,196
55000	OTHER PURCHASED SERVICES	2600	241,963	3,959,164		2,764,659	2,819,953	2,876,351	2,933,879
55000	OTHER PURCHASED SERVICES	2700	33,104	43,259		55,000	56,100	57,222	58,366

FEDERAL GRANTS FUNDS #2401, 2406, 2499, 2599

OBJECT	OBJECT ROLLUP DESCRIPTION	FUNCTION	FISCAL YEAR 2023 ACTUAL	FISCAL YEAR 2024 ACUTAL	FISCAL YEAR 2025 APPROVED FTE	FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET	FISCAL YEAR 2027 FORECAST BUDGET	FISCAL YEAR 2028 FORECAST BUDGET
56000	SUPPLIES	1000	25,261,273	34,034,289		11,287,524	11,513,274	11,743,540	11,978,411
56000	SUPPLIES	2100	1,764,726	1,553,755		693,409	707,277	721,423	735,851
56000	SUPPLIES	2200	1,159	1,200		6,498	6,628	6,761	6,896
56000	SUPPLIES	2400	32,686	30,195		87,963	89,722	91,517	93,347
56000	SUPPLIES	2500	29,227	10,662		-	-	-	-
56000	SUPPLIES	2600	286,141	818,406		7,938	8,097	8,259	8,424
56000	SUPPLIES	3100	920,558	1,009,347		-	-	-	-
56000	SUPPLIES	4000	-	274,358		71,061	72,482	73,932	75,411
57000	PROPERTY	1000	2,057,680	214,438		60,000	61,200	62,424	63,672
57000	PROPERTY	2100	29,238	12,449		3,000	3,060	3,121	3,184
57000	PROPERTY	2400	-	-		20,000	20,400	20,808	21,224
57000	PROPERTY	2600	-	1,322,932		288,403	294,171	300,054	306,056
57000	PROPERTY	2700	-	63,274		-	-	-	-
57000	PROPERTY	2900	61,716	-		-	-	-	-
57000	PROPERTY	4000	-	3,464,064		2,634,726	2,687,421	2,741,169	2,795,992
NONSALARY Total			**$ 122,499,802**	**$ 128,559,307**		**$ 120,326,292**	**$ 122,732,818**	**$ 125,187,474**	**$ 127,691,225**
EXPENDITURE Total			**$ 212,059,828**	**$ 224,868,462**		**$ 199,116,082**	**$ 203,098,404**	**$ 207,160,372**	**$ 211,303,579**
(EXCESS) DEFICIENCY REVENUES OVER EXPENDITURES [CASH ASSETS (ENDING)]			$ (47,945,468)	$ 62,775,474		$ -	$ (0)	$ (0)	$ 0
ENDING CASH Total			**$ (1,099,532)**	**$ 60,936,774**		**$ -**	**$ (0)**	**$ (0)**	**$ 0**

Special Revenue Funds: Revenues/Expenditures/Cash Balance Fiscal Years 2022-2025, Forecast to 2028

State and Local Grants Fund

Similar to the District's federal grants, these grants are provided to assist the District in implementing state, or other local entities policy related to education or the welfare of students within the District's boundaries. Funding to the District is on a reimbursement basis from the state or local source and may not be collected in the same fiscal year as the funds are budgeted and spent.

Revenues

The District anticipates receiving approximately $31.6 Million from these revenue sources to begin Fiscal Year 2024-2025. As with federal grants, state and local grants include both new and existing grants that will carry forward from the previous fiscal year. Major sources of revenue for state and local grant funds comes from initiatives related to early childhood education, such as the state flow-through Kindergarten-Three Plus grant, and other state pre-kindergarten programs.

Likewise, these funds are not included in the budget until the District receives a Notice of Award.

Expenditures

Resources within the State and Local Grants Fund are restricted to specific purpose and cannot be used to support District operations not contemplated within the scope of the specific grant.

Forecast

Minimal changes are anticipated in FY2026 and beyond. In Fiscal Year 2025, the expectation is for one out of each two local and state funds to increase in revenue between an 0.5% to a 1% increase for that year, with subsequent years holding out for resources staying relatively flat.

Special Revenue Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

STATE AND LOCAL GRANTS FUNDS #2699, 2799, 2899, 2999			FISCAL YEAR 2023 ACTUAL	FISCAL YEAR 2024 ACUTAL	FISCAL YEAR 2025 APPROVED FTE	FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET	FISCAL YEAR 2027 FORECAST BUDGET	FISCAL YEAR 2028 FORECAST BUDGET
OBJECT	OBJECT ROLLUP DESCRIPTION	FUNCTI							
11000	CASH ASSETS (BEGINNING)	0000		457,683		-	-	-	-
	REVISIONS (PERMANENT CASH TRANSFERS)								
CASH Total			**$ -**	**$ 457,683**		**$ -**	**$ -**	**$ -**	**$ -**
41000	REVENUE FROM LOCAL SOURCES	0000	2,398,640	3,904,556		1,308,872	1,315,690	1,322,544	1,329,434
43000	REVENUE FROM STATE SOURCES	0000	19,531,090	38,354,040		30,310,644	30,468,542	30,627,262	30,786,809
46000	OTHER ITEMS	0000	-	-		-	-	-	-
REVENUE Total			**$ 21,929,731**	**$ 42,258,596**		**$ 31,619,516**	**$ 31,784,232**	**$ 31,949,806**	**$ 32,116,243**
51000	PERSONNEL—COMPENSATION	1000	14,626,305	11,053,770	186.30	10,190,288	10,243,372	10,296,733	10,350,372
51000	PERSONNEL—COMPENSATION	2100	2,529,164	2,921,998	9.90	620,196	623,427	626,674	629,939
51000	PERSONNEL—COMPENSATION	2200	587,388	57,771	-	-	58,072	58,374	58,679
51000	PERSONNEL—COMPENSATION	2400	174,423	22,254	-	-	22,370	22,487	22,604
51000	PERSONNEL—COMPENSATION	2500	54,722	62,693	-	-	63,020	63,348	63,678
51000	PERSONNEL—COMPENSATION	2600	1,192	434	-	-	436	439	441
SALARY Total			**$ 17,973,194**	**$ 14,118,920**	**196.20**	**$ 10,810,484**	**$ 11,010,697**	**$ 11,068,055**	**$ 11,125,712**
52000	PERSONNEL—EMPLOYEE BENEFITS	1000	5,186,869	4,035,596		3,847,389	3,867,431	3,887,578	3,907,830
52000	PERSONNEL—EMPLOYEE BENEFITS	2100	883,688	1,118,987		227,019	228,202	229,390	230,585
52000	PERSONNEL—EMPLOYEE BENEFITS	2200	198,767	16,065		-	16,149	16,233	16,317
52000	PERSONNEL—EMPLOYEE BENEFITS	2400	63,635	6,399		-	6,432	6,466	6,500
52000	PERSONNEL—EMPLOYEE BENEFITS	2500	20,311	22,888		-	23,007	23,127	23,247
52000	PERSONNEL—EMPLOYEE BENEFITS	2600	318	112		-	113	113	114
BENEFITS Total			**$ 6,353,588**	**$ 5,200,047**		**$ 4,074,408**	**$ 4,141,333**	**$ 4,162,907**	**$ 4,184,593**
53000	PROF & TECHNICAL SERVICES	1000	729,302	301,011		8,000	8,042	8,084	8,126
53000	PROF & TECHNICAL SERVICES	2100	60,407	91,478		-	-	-	-
53000	PROF & TECHNICAL SERVICES	2200	117	57,855		71,000	71,370	71,742	72,116
53000	PROF & TECHNICAL SERVICES	2300	122,689	368,336		387,982	390,003	392,035	394,077
53000	PROF & TECHNICAL SERVICES	2400	59,982	52,648		-	-	-	-
53000	PROF & TECHNICAL SERVICES	2500	-	676,958		-	-	-	-

STATE AND LOCAL GRANTS FUNDS #2699, 2799, 2899, 2999			FISCAL YEAR 2023 ACTUAL	FISCAL YEAR 2024 ACUTAL	FISCAL YEAR 2025 APPROVED FTE	FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET	FISCAL YEAR 2027 FORECAST BUDGET	FISCAL YEAR 2028 FORECAST BUDGET
OBJECT	OBJECT ROLLUP DESCRIPTION	FUNCTI							
55000	OTHER PURCHASED SERVICES	1000	698,268	1,344,693		8,540,155	8,584,643	8,629,363	8,674,316
55000	OTHER PURCHASED SERVICES	2100	260,065	305,449		868,749	873,275	877,824	882,397
55000	OTHER PURCHASED SERVICES	2200	-	198,726		25,000	25,130	25,261	25,393
55000	OTHER PURCHASED SERVICES	2400	768	5,896		-	-	-	-
55000	OTHER PURCHASED SERVICES	2500	1,763,209	1,940,244		850,000	854,428	858,879	863,353
55000	OTHER PURCHASED SERVICES	2600	22,098	168,670		186,259	187,229	188,205	189,185
55000	OTHER PURCHASED SERVICES	2700	28,108	-		-	-	-	-
56000	SUPPLIES	1000	1,754,708	1,820,218		1,594,246	1,602,551	1,610,899	1,619,291
56000	SUPPLIES	2100	158,251	235,107		37,015	37,208	37,402	37,597
56000	SUPPLIES	2200	624,406	688,543		1,100,000	1,105,730	1,111,491	1,117,283
56000	SUPPLIES	2500	459			-	-	-	-
56000	SUPPLIES	2600	113	50,358			-	-	-
56000	SUPPLIES	2700	29,978	29,544		30,000	30,156	30,313	30,471
56000	SUPPLIES	3100	256,193	490,169		-	-	-	-
57000	PROPERTY	1000	107,016	126,778		-	-	-	-
57000	PROPERTY	2100	25,109	14,635		76,676	77,075	77,477	77,881
57000	PROPERTY	2600	70,828	280,384		-	-	-	-
57000	PROPERTY	2700	-	-		2,765,752	2,590,562	2,604,055	2,617,617
57000	PROPERTY	4000	171,715	13,428		193,790	194,800	195,814	196,834
NONSALARY Total			**$ 6,943,789**	**$ 9,261,128**		**$ 16,734,624**	**$ 16,632,202**	**$ 16,718,844**	**$ 16,805,937**
EXPENDITURE Total			**$ 31,270,571**	**$ 28,580,095**		**$ 31,619,516**	**$ 31,784,232**	**$ 31,949,806**	**$ 32,116,243**
(EXCESS) DEFICIENCY REVENUES OVER EXPENDITURES [CASH ASSETS (END			$ (9,340,840)	$ 13,678,501		$ -	$ (0)	$ 0	$ 0
ENDING CASH Total			**$ (9,340,840)**	**$ 14,136,184**		**$ -**	**$ (0)**	**$ 0**	**$ 0**

Special Revenue Funds: Revenues/Expenditures/Cash Balance Fiscal Years 2022-2025, Forecast to 2028

Athletics Fund

This special revenue fund is used to segregate, and record transactions related to athletic events throughout the District. Revenues are generated from gate receipts, concessions and local contributions. Gate receipts account for the majority of the resources to the fund, but are insufficient to cover the entire cost of the program. Therefore, roughly half of the program is paid in the Operational Fund.

Revenues

For Fiscal Year 2024-25, the District anticipated revenues of $1.3 Million, with an anticipated cash carry-forward of $255,200, giving the fund $1.5 Million in total resources.

Expenditures

Appropriations within this fund are restricted to purposes directly related to conducting various athletic events, such as the payment of sports officials and coaching stipends. The Operational Fund supplements the program to provide for a portion of the cost of FTE that coordinate high school and middle school athletic programs, fees for officials that work at athletic events, contract services, supplies and equipment for schools.

In addition to the $1.5 Million in expenditure expectation within this fund, the District supplements the program with resources from the Operational Fund. The amount of Operational Support to begin Fiscal Year 2020 was $2.1 Million, a slight increase from the Fiscal Year 2019 support of $2.0 Million due to increases in salary and benefits rates.

Forecast

Athletics Fund revenues expected in FY2025 are expected to remain the same or a slight decrease due to the re-alignment of athletic districts to schools outside of Albuquerque. The remaining 3 years of the forecast anticipated revenue, expenditures and cash balances are a slight decrease due to an increase in district realignment costs for transportation, travel and inflationary costs.

Special Revenue Funds: Revenues/Expenditures/Cash Balance Fiscal Years 2022-2025, Forecast to 2028

ATHLETICS FUND #2200

OBJECT	OBJECT ROLLUP DESCRIPTION	Fnct	FISCAL YEAR 2022 ACTUAL	FISCAL YEAR 2023 ACTUAL	FISCAL YEAR 2024 ACUTAL	FISCAL YEAR 2025 APPROVED FTE	FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET	FISCAL YEAR 2027 FORECAST BUDGET	FISCAL YEAR 2028 FORECAST BUDGET
11000	CASH ASSETS (BEGINNING)	0000	1,540,319	1,335,872	1,121,985		255,200	$ 250,096	$ 245,094	$ 240,192
	REVISIONS (PERMANENT CASH TRANSFERS)							-	-	-
CASH Total			**$ 1,540,319**	**$ 1,335,872**	**$ 1,121,985**		**$ 255,200**	**$ 250,096**	**$ 245,094**	**$ 240,192**
41000	REVENUE FROM LOCAL SOURCES	0000	1,024,684	1,291,065	1,350,137		1,332,376	$ 1,305,728	$ 1,279,614	$ 1,254,022
REVENUE Total			**$ 1,024,684**	**$ 1,291,065**	**$ 1,350,137**		**$ 1,332,376**	**$ 1,305,728**	**$ 1,279,614**	**$ 1,254,022**
51000	PERSONNEL—COMPENSATION	1000	469,171	657,179	713,540	6.50	809,732	$ 793,537	$ 777,667	$ 762,113
SALARY Total			**$ 469,171**	**$ 657,179**	**$ 713,540**	**6.50**	**$ 809,732**	**$ 793,537**	**$ 777,667**	**$ 762,113**
52000	PERSONNEL—EMPLOYEE BENEFITS	1000	119,958	185,642	216,336		267,020	$ 261,680	$ 256,446	$ 251,317
BENEFITS Total			**$ 119,958**	**$ 185,642**	**$ 216,336**		**$ 267,020**	**$ 261,680**	**$ 256,446**	**$ 251,317**
55000	OTHER PURCHASED SERVICES	1000	469,202	547,006	703,395		359,301	$ 352,115	$ 345,073	$ 338,171
56000	SUPPLIES	1000	159,080	115,125	190,132		151,523	$ 148,493	$ 145,523	$ 142,612
57000	PROPERTY	1000	11,720	-	-		-	$ -	$ -	$ -
NONSALARY Total			**$ 640,001**	**$ 662,131**	**$ 893,527**		**$ 510,824**	**$ 500,608**	**$ 490,595**	**$ 480,783**
EXPENDITURE Total			**$ 1,229,131**	**$ 1,504,953**	**$ 1,823,402**		**$ 1,587,576**	**$ 1,555,824**	**$ 1,524,708**	**$ 1,494,214**
(EXCESS) DEFICIENCY REVENUES OVER EXPENDITURES			(204,447)	(213,888)	(473,265)		(255,200)	(250,096)	(245,094)	(240,192)
ENDING CASH Total			**$ 1,335,872**	**$ 1,121,985**	**$ 648,719**		**$ -**	**$ -**	**$ -**	**$ -**

Special Revenue Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

Food Services Fund

This fund is used to provide meals served to students through school cafeterias. The major source of revenue comes from meal charges and federal subsidies for students meeting federal income requirements.

Revenues

Revenues generated from federal USDA subsidies have remained constant over the past few years. The exception was in fiscal year 2008 when federal reimbursements were less than anticipated, creating a negative fund balance. To offset this deficit, the District provided a subsidy in the Operational Fund for a 3-year period and increased meal prices. Since then, the fund balance has returned to surplus.

The District anticipates receiving $39 Million from revenue sources which, when added to the estimated fund balance carryover of $15.1 Million, provides $54.1 Million in resources available in Fiscal Year 2024-25. The District has also received funds from a Universal Free Lunch Fund in the amount of $3.0 Million bringing the total for Fiscal 2025 to $57.1 Million.

Expenditures

Appropriations within this fund are restricted by federal regulations to providing for salaries and benefits for food services employees, food, non-food supplies, kitchen equipment, and the purchase of other equipment and vehicles utilized by the food services program.

Forecast

The method of forecasting was an assumption of a 9% forecast growth rate for anticipated revenue, expenditures and cash balances for FY26, and a more conservative 7% for FY27 and FY28.

The Universal Free Lunch Fund is funded by the State of New Mexico, with FY25 being the first year. A very conservative approach is to forecast this at a 1% growth rate due to the lack of guarantee for future funding past FY26.

Special Revenue Funds: Revenues/Expenditures/Cash Balance Fiscal Years 2022-2025, Forecast to 2028

FOOD SERVICES FUND #2100		YEAR 2022 ACTUAL	FISCAL YEAR 2023 ACTUAL	FISCAL YEAR 2024 ACUTAL	FISCAL YEAR 2025 APPROVED FTE	FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET	FISCAL YEAR 2027 FORECAST BUDGET	FISCAL YEAR 2028 FORECAST BUDGET
OBJECT	OBJECT ROLLUP DESCRIPTION								
11000	CASH ASSETS (BEGINNING)	20,646,940	22,413,173	28,341,210		15,079,866	$ 16,437,054	$ 17,587,648	$ 18,818,783
12000	INVESTMENT ASSETS						-	-	-
	REVISIONS (PERM. CASH TRANSFERS)						-	-	-
CASH Total		**$ 20,646,940**	**$ 22,413,173**	**$ 28,341,210**		**$ 15,079,866**	**$ 16,437,054**	**$ 17,587,648**	**$ 18,818,783**
41000	REVENUE FROM LOCAL SOURCES	2,134,078	4,501,367	4,332,410		3,198,369	3,486,222	3,730,258	3,991,376
43000	REVENUE FROM STATE SOURCES	-	-	-		-	-	-	-
44000	REVENUE FROM FEDERAL SOURCES	32,998,201	36,613,593	41,668,722		32,508,471	35,434,233	37,914,630	40,568,654
45000	OTHER FINANCING SOURCES	-	-	-		-	-	-	-
46000	OTHER ITEMS	3,207,054	3,296,542	2,629,169		3,296,542	3,593,231	3,844,757	4,113,890
REVENUE Total		**$ 38,339,333**	**$ 44,411,502**	**$ 48,630,301**		**$ 39,003,382**	**$ 42,513,686**	**$ 45,489,644**	**$ 48,673,920**
51000	PERSONNEL—COMPENSATION	814	-	-	529.00	17,625,268	19,211,542	20,556,350	21,995,295
SALARY Total		**$ 814**	**$ -**	**$ -**	**529.00**	**$ 17,625,268**	**$ 19,211,542**	**$ 20,556,350**	**$ 21,995,295**
52000	PERSONNEL—EMPLOYEE BENEFITS	-	-	-		7,058,336	7,693,586	8,232,137	8,808,387
BENEFITS Total		**$ -**	**$ -**	**$ -**		**$ 7,058,336**	**$ 7,693,586**	**$ 8,232,137**	**$ 8,808,387**
53000	PROF&TECHNICAL SERVICES	-	-	-		2,504,559	2,729,969	2,921,067	3,125,542
53000	PROF&TECHNICAL SERVICES	-	-	-		850,000	926,500	991,355	1,060,750
54000	PURCHASED PROPERTY SERVICES	-	-	-		2,275,000	2,479,750	2,653,333	2,839,066
55000	OTHER PURCHASED SERVICES	-	-	-		2,187,596	2,384,480	2,551,393	2,729,991
56000	SUPPLIES	-	-	-		18,712,489	20,396,613	21,824,376	23,352,082
57000	PROPERTY	116,034	-	-		2,870,000	3,128,300	3,347,281	3,581,591
NONSALARY Total		**$ 116,034**	**$ -**	**$ -**		**$ 29,399,644**	**$ 32,045,612**	**$ 34,288,805**	**$ 36,689,021**
EXPENDITURE Total		**$ 116,848**	**$ -**	**$ -**		**$ 54,083,248**	**$ 58,950,740**	**$ 63,077,292**	**$ 67,492,703**
(EXCESS) DEFICIENCY REVENUES OVER EXPENDITURES [CASH ASSETS (ENDING)]		38,222,485	44,411,502	48,630,301		(15,079,866)	(16,437,054)	(17,587,648)	(18,818,783)
ENDING CASH Total		**$ 58,869,425**	**$ 66,824,675**	**$ 76,971,510**		**$ -**	**$ -**	**$ -**	**$ -**

Special Revenue Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

UNIVERSAL FREE LUNCH FUND #2110		FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET	FISCAL YEAR 2027 FORECAST BUDGET	FISCAL YEAR 2028 FORECAST BUDGET
OBJECT	OBJECT ROLLUP DESCRIPTION				
11000	CASH ASSETS (BEGINNING)	-	$ -	$ -	$ -
12000	INVESTMENT ASSETS		-	-	-
	REVISIONS (PERMANENT CASH TRANSFERS)		-	-	-
CASH Total		**$ -**	**$ -**	**$ -**	**$ -**
41000	REVENUE FROM LOCAL SOURCES	-	-	-	-
43000	REVENUE FROM STATE SOURCES	3,036,210	3,066,572	3,097,238	3,128,210
44000	REVENUE FROM FEDERAL SOURCES	-	-	-	-
45000	OTHER FINANCING SOURCES	-	-	-	-
46000	OTHER ITEMS	-	-	-	-
REVENUE Total		**$ 3,036,210**	**$ 3,066,572**	**$ 3,097,238**	**$ 3,128,210**
51000	PERSONNEL—COMPENSATION	-	-	-	-
SALARY Total		**$ -**	**$ -**	**$ -**	**$ -**
52000	PERSONNEL—EMPLOYEE BENEFITS	-	-	-	-
BENEFITS Total		**$ -**	**$ -**	**$ -**	**$ -**
53000	PURCHASED PROF & TECH SERVICES	-	-	-	-
53000	PURCHASED PROF & TECH SERVICES	-	-	-	-
54000	PURCHASED PROPERTY SERVICES	-	-	-	-
55000	OTHER PURCHASED SERVICES	-	-	-	-
56000	SUPPLIES	3,036,210	3,066,572	3,097,238	3,128,210
57000	PROPERTY	-	-	-	-
NONSALARY Total		**$ 3,036,210**	**$ 3,066,572**	**$ 3,097,238**	**$ 3,128,210**
EXPENDITURE Total		**$ 3,036,210**	**$ 3,066,572**	**$ 3,097,238**	**$ 3,128,210**
(EXCESS) DEFICIENCY REVENUES OVER EXPENDITURES [CASH ASSETS (ENDING)]		-	-	-	-
ENDING CASH Total		**$ -**	**$ -**	**$ -**	**$ -**

Special Revenue Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

Activity Fund

This special revenue fund is used to segregate, and record transactions related to school activity funds. Revenues are generated from various fundraisers and other events within the school. Beginning in Fiscal year 2019-2020, the New Mexico Public Education Department requires that this fund be part of the overall approved budget.

Revenues

For Fiscal Year 2024-25, the District anticipated revenues of $ 9.5 Million which is the sum of balances within the individual school activity bank deposits.

Expenditures

These funds have few restrictions, but are limited to the use for which the funds were collected. For example, if the Drama Club held a fundraiser and collected funds, those funds are only to be used for the Drama Club's expenses.

Forecast

Activity Fund revenues expected in FY2026 are expected to remain the same with a slight decrease in the future due to the decreasing enrollment of students within Albuquerque Public Schools.

Special Revenue Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-25, Forecast to 2028

STUDENT ACTIVITIES FUND #2300		FISCAL YEAR 2022 ACTUAL	FISCAL YEAR 2023 ACTUAL	FISCAL YEAR 2024 ACUTAL	FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET	FISCAL YEAR 2027 FORECAST BUDGET	FISCAL YEAR 2028 FORECAST BUDGET
OBJECT	OBJECT ROLLUP DESCRIPTION							
11000	CASH ASSETS (BEGINNING)	6,644,467	7,734,691	8,539,561	11,007,672	11,007,672	10,897,595	10,679,643
	REVISIONS (PERM. CASH TRANSFERS)							
CASH Total		**$ 6,644,467**	**$ 7,734,691**	**$ 8,539,561**	**$ 11,007,672**	**$ 11,007,672**	**$ 10,897,595**	**$ 10,679,643**
41000	REVENUE FROM LOCAL SOURCES	8,371,384	10,677,978	9,225,446	9,520,155	9,520,155	9,424,953	9,236,454
43000	REVENUE FROM STATE SOURCES	-	-	-	-		-	-
44000	REVENUE FROM FEDERAL SOURCES	-	-	-	-		-	-
45000	OTHER FINANCING SOURCES	-	-	-	-		-	-
46000	OTHER ITEMS	-	-	-	-		-	-
REVENUE Total		**$ 8,371,384**	**$ 10,677,978**	**$ 9,225,446**	**$ 9,520,155**	**$ 9,520,155**	**$ 9,424,953**	**$ 9,236,454**
51000	PERSONNEL—COMPENSATION	-	-	-	-	-	-	-
SALARY Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
52000	PERSONNEL—EMPLOYEE BENEFITS	-	-	-	-	-	-	-
BENEFITS Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
53000	PROF&TECHNICAL SERVICES	876,361	961,525	576,118	1,112,680	1,112,680	1,101,553	1,079,522
53000	PROF&TECHNICAL SERVICES	-	-	-	192,943	192,943	191,014	187,193
55000	OTHER PURCHASED SERVICES	2,453,333	3,472,873	3,048,161	5,870,820	5,870,820	5,812,112	5,695,870
56000	SUPPLIES	3,951,466	5,438,711	5,587,868	13,351,384	13,351,384	13,217,870	12,953,513
57000	PROPERTY	-	-	-	-	-	-	-
NONSALARY Total		**$ 7,281,160**	**$ 9,873,109**	**$ 9,212,146**	**$ 20,527,827**	**$ 20,527,827**	**$ 20,322,549**	**$ 19,916,098**

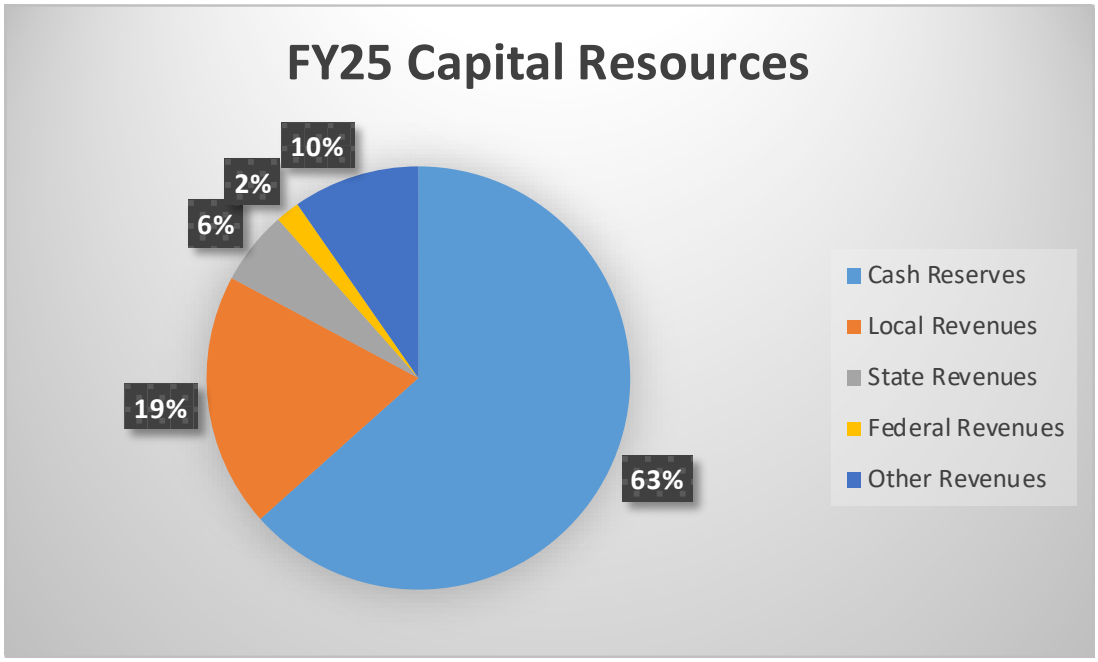
Capital Funds

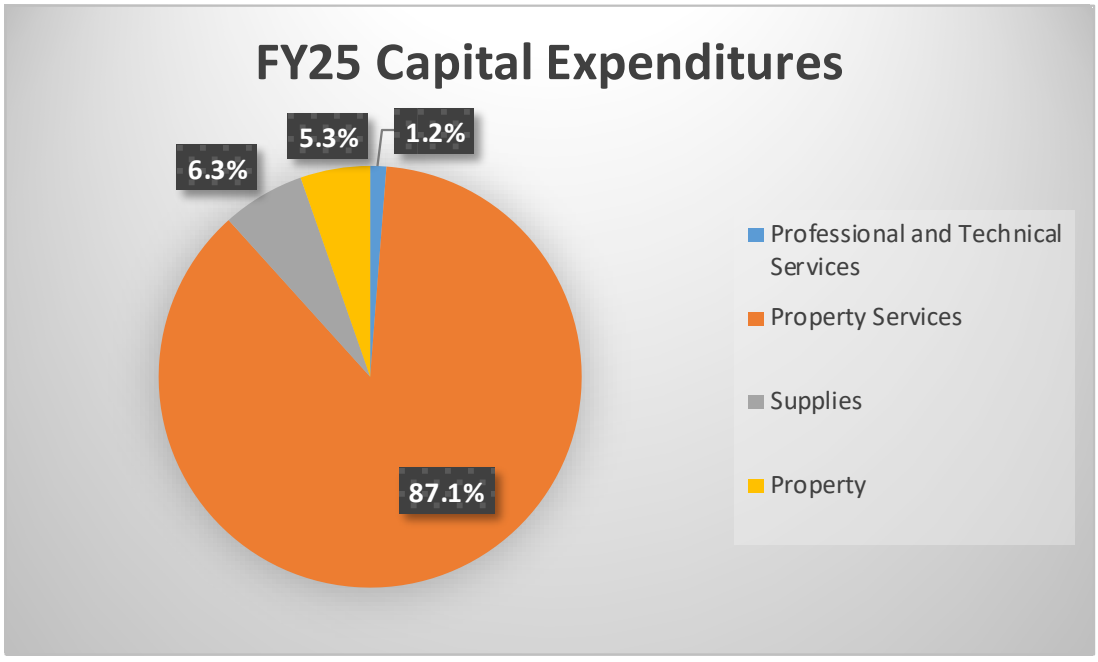
Fiscal Year 2025

The Capital Funds are utilized by the district to carry out the Capital Master Plan which guides the long-term planning of the district's capital resources. There are six capital funds utilized by the district as shown below. More specific information regarding the sources and uses of these funds are found in the financial section of the book.

In general, projects that are identified through the Capital Master Plan process are prioritized and matched to each of the anticipated capital funding sources and streams. The major expenditures include property services which includes construction services, facility maintenance, and equipment.

CAPITAL FUNDS	HB33	SB9	Capital Local	Capital State	Capital Federal	Bond Building	Ed Tech	*Total*
Resources								
Cash Reserves	$ 146.1	$ 54.9	$ 24.7	$ -	$ -	$ 115.8	$ 11.4	$ 352.97
Local	68.3	34.6	1.4	-	-	3.2	0.8	108.21
State	-	-	3.4	28.1	-	-	-	31.47
Federal	-	-	-	-	10.2	-	-	10.22
Other Items	-	-	0.19	-	-	50.00	3.70	53.89
	$ 214.3	**$ 89.5**	**$ 29.7**	**$ 28.1**	**$ 10.2**	**$ 169.0**	**$ 15.9**	**$ 556.8**
Expenditures								
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-	-	-
Prof & Technical Services	$ 1.3	$ 0.6	$ -	$ -	$ -	$ 4.3	$ 0.7	$ 6.9
Property Services	194.2	63.3	27.2	15.4	10.2	160.9	13.9	484.9
Other Purchase Services	-	-	-	-	-	-	-	-
Supplies	9.5	21.7	0.1	1.0	-	1.5	1.4	35.3
Property & Equipment	9.3	3.8	2.4	11.7	0.1	2.4	-	29.7
Debt Service & Misc.	-	-	-	-	-	-	-	-
	$ 214.3	**$ 89.5**	**$ 29.7**	**$ 28.1**	**$ 10.2**	**$ 169.0**	**$ 15.9**	**$ 556.8**
Totals	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -


FY25 Capital Resources
10%
2%
6%
19%
63%
Cash Reserves
Local Revenues
State Revenues
Federal Revenues
Other Revenues


FY25 Capital Expenditures
5.3%
1.2%
6.3%
87.1%
Professional and Technical Services
Property Services
Supplies
Property

Capital Funds (cont.)

Property tax revenue is the primary source of income within the HB33, SB9 and Debt Service Funds. The Operational Fund receives a small portion of income from local property taxes as well.

Article VIII, Section 2, of the New Mexico Constitution limits the total ad valorem taxes for operational purposes levied by all overlapping governmental units within the District to $20.00 per $1,000 of assessed value. This limitation does not apply to levies for public debt and levies for additional taxes if authorized at an election by a majority of the qualified votes of the jurisdiction voting on the question.

Historical Tax Rates
Capital and Debt Service Funds

The district collects property tax revenue based upon 33 1/3% of all taxable property. This is the percentage that is legally subject to ad valorem taxes.

Tax Year	Assessed Value	% Change	Tax Year	Assessed Value	% Change	Tax Year	Assessed Value	% Change	Tax Year	Assessed Value	% Change
2010	$ 14,669,473,949	-2.85%	2014	$ 15,095,456,570	2.29%	2018	$ 16,388,834,729	0.73%	2022*	$ 17,323,116,580	1.60%
2011	$ 14,703,596,631	0.23%	2015	$ 15,374,633,946	1.85%	2019*	$ 16,581,939,226	1.18%	2023*	$ 17,585,500,333	1.51%
2012	$ 14,645,970,276	-0.39%	2016	$ 15,410,437,184	0.23%	2020*	$ 16,796,920,077	1.30%	2024*	$ 17,844,499,440	1.47%
2013	$ 14,757,199,050	0.76%	2017	$ 15,983,875,289	3.72%	2021*	$ 17,050,137,920	1.51%	2025*	$ 18,134,970,431	1.63%

* Projected

Source: Bernalillo County and Sandoval County Assessor's Office, NM Department of Finance & Administration

http://www.nmdfa.state.nm.us/Certificate_of_Property_Tax.aspx

Capital Funds

Explanation of Capital Funds

The Albuquerque Public Schools District maintains multiple capital funds that provide resources for capital projects. Each fund has a distinct funding source, and revenues within each fund are restricted to the use of the funds. In general, a Capital Master Plan guides the District's Capital Program. In the process of preparing the Capital Master Plan, projects are identified, prioritized, and matched to anticipated funding sources and streams. The combined resource of the District's Capital Funds for Fiscal Year 2019-2020 is $301.0 Million.

House Bill 33 Fund (Public School Buildings Act)

Revenues

The major source of revenue for this capital fund is local property taxes. The Public School Buildings Act (22-26-2 NMSA 1978,) authorizes school districts within the state to impose, upon favorable vote of its citizenry, a property tax not to exceed ten mills for any, or all, of the following purposes:

- The erecting, remodeling, making additions to public school buildings
- providing equipment for or furnishing public school buildings
- purchasing or improving public school grounds

The Act also requires that school districts seek voter approval every six years to continue assessing the property tax

Expenditures

Albuquerque Public Schools utilizes HB33 resources to renew existing facilities, address specific health-safety and code compliance issues, address land improvements and provide for educational equipment and support.

Forecast

The mill levy tax revenue is expected to remain relatively flat for the 6-year strategy.

The forecasted remaining resources that are generated or available in this fund are preset allocations to be distributed annually throughout the life of the strategy.

Capital Funds:

Revenues/Expenditures/Cash Balance
Fiscal Years 2022-25, Forecast to 2028

CAPITAL IMPROVEMENTS-HB33 FUND #3160		FISCAL YEAR 2022 ACTUAL	FISCAL YEAR 2023 ACTUAL	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET	FISCAL YEAR 2027 FORECAST BUDGET	FISCAL YEAR 2028 FORECAST BUDGET
OBJECT	OBJECT ROLLUP DESCRIPTION							
11000	CASH ASSETS (BEGINNING)	131,802,130	141,135,406	162,011,619	146,050,196	147,510,698	148,985,805	150,475,663
12000	INVESTMENT ASSETS							
	REVISIONS (PERMANENT CASH TRANSFERS)		-					
CASH Total		**$ 131,802,130**	**$ 141,135,406**	**$ 162,011,619**	**$ 146,050,196**	**$ 147,510,698**	**$ 148,985,805**	**$ 150,475,663**
41000	REVENUE FROM LOCAL SOURCES	59,884,239	64,731,421	70,236,832	68,264,898	68,947,547	69,637,022	70,333,393
43000	REVENUE FROM STATE SOURCES	-	-	-	-		-	-
REVENUE Total		**$ 59,884,239**	**$ 64,731,421**	**$ 70,236,832**	**$ 68,264,898**	**$ 68,947,547**	**$ 69,637,022**	**$ 70,333,393**
53000	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	597,944	625,773	643,033	1,261,677	1,274,294	1,287,037	1,299,907
54000	PURCHASED PROPERTY SERVICES	37,091,011	33,105,266	28,152,305	194,196,144	196,138,105	198,099,486	200,080,481
56000	SUPPLIES	-	7,326,765	23,312,368	9,531,905	9,627,224	9,723,496	9,820,731
57000	PROPERTY	13,837,056	2,797,403	4,905,707	9,325,368	9,418,622	9,512,808	9,607,936
NONSALARY Total		**$ 51,526,012**	**$ 43,855,208**	**$ 57,013,413**	**$ 214,315,094**	**$ 216,458,245**	**$ 218,622,827**	**$ 220,809,056**
EXPENDITURE Total		**$ 51,526,012**	**$ 43,855,208**	**$ 57,013,413**	**$ 214,315,094**	**$ 216,458,245**	**$ 218,622,827**	**$ 220,809,056**
(EXCESS) DEFICIENCY REVENUES OVER EXPENDITURES [CASH ASSETS (ENDING)]		8,358,227	20,876,213	13,223,419	(146,050,196)	$ (147,510,698)	$ (148,985,805)	$ (150,475,663)

Capital Funds: Revenues/Expenditures/Cash Balance Fiscal Years 2022-25, Forecast to 2028

Senate Bill 9 Fund (Two Mill Levy)

The major source of revenue for the SB9 Capital Fund is local property taxes. Senate Bill 9 authorizes school districts within the state to impose, upon favorable vote of its citizenry, a property tax not to exceed two mills for any, or all, of the following purposes:

- erecting, remodeling, making additions to public school buildings
- providing equipment for or furnishing public school buildings
- purchasing or improving public school grounds
- maintenance of public school buildings or public school grounds
- purchasing activity vehicles for transporting students to extracurricular school activities
- purchasing computer software and hardware for student use in public school classrooms

The State of New Mexico is authorized to additionally provide a minimum guarantee of revenue to school districts that have imposed the two-mill assessment. The gross amount of the minimum guarantee (referred to as SB-9 Matching Funds) is determined by a formula mostly driven by student population within a district. Once the gross amount is determined, the state deducts the amount of property tax collected by an individual district and the net difference is submitted to the district.

The legislation requires that school districts seek voter approval every six years to continue assessing the property tax. The District successfully last obtained voter approval to continue the tax in February 2023, and the cycle of this funding ends in 2028.

For Fiscal Year 2024-2025, the District anticipates receiving in revenue in the amount of $34.7 Million. APS anticipates having a carryover fund balance of $54.9 Million, bringing the total resources to $89.7 Million.

Expenditures

Senate Bill 9 funds are used to address facility renewal, maintenance and repair of school buildings and grounds, educational equipment and smaller capital needs at each school facility through the distribution of School Improvement Project (SIP) funds.

Forecast

The mill levy tax revenue is expected to remain relatively flat for the 6-year strategy.

The forecasted remaining resources that are generated or available in this fund are preset allocations to be distributed annually throughout the life of the strategy.

Capital Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

CAPITAL IMPROVEMENTS SB-9 FUND #3171		FISCAL YEAR 2022 ACTUAL	FISCAL YEAR 2023 ACTUAL	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET	FISCAL YEAR 2027 FORECAST BUDGET	FISCAL YEAR 2028 FORECAST BUDGET
OBJECT	OBJECT ROLLUP DESCRIPTION							
11000	CASH ASSETS (BEGINNING)	56,093,098	48,655,010	52,179,019	54,943,356	55,492,790	56,047,717	56,608,195
	REVISIONS (PERMANENT CASH TRANSFERS)	-						
CASH Total		**$ 56,093,098**	**$ 48,655,010**	**$ 52,179,019**	**$ 54,943,356**	**$ 55,492,790**	**$ 56,047,717**	**$ 56,608,195**
41000	REVENUE FROM LOCAL SOURCES	30,424,325	32,862,542	35,378,743	34,577,031	34,922,801	35,272,029	35,624,750
43000	REVENUE FROM STATE SOURCES				-		-	-
REVENUE Total		**$ 30,424,325**	**$ 32,862,542**	**$ 35,378,743**	**$ 34,577,031**	**$ 34,922,801**	**$ 35,272,029**	**$ 35,624,750**
53000	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	304,856	317,246	327,240	642,654	649,081	655,571	662,127
54000	PURCHASED PROPERTY SERVICES	14,588,128	13,926,503	12,518,228	63,295,093	63,928,044	64,567,324	65,212,998
56000	SUPPLIES	8,604,372	12,834,835	9,414,254	21,748,350	21,965,834	22,185,492	22,407,347
57000	PROPERTY	13,390,007	2,259,949	2,774,139	3,834,290	3,872,633	3,911,359	3,950,473
NONSALARY Total		**$ 36,887,363**	**$ 29,338,533**	**$ 25,033,861**	**$ 89,520,387**	**$ 90,415,591**	**$ 91,319,747**	**$ 92,232,944**
EXPENDITURE Total		**$ 36,887,363**	**$ 29,338,533**	**$ 25,033,861**	**$ 89,520,387**	**$ 90,415,591**	**$ 91,319,747**	**$ 92,232,944**
(EXCESS) DEFICIENCY REVENUES OVER EXPENDITURES [CASH ASSETS (ENDING)]		(6,463,038)	3,524,009	10,344,883	(54,943,356)	$ (55,492,790)	$ (56,047,717)	$ (56,608,195)
ENDING CASH Total		**$ 49,630,059**	**$ 52,179,019**	**$ 62,523,902**	**$ -**	**$ -**	**$ -**	**$ -**

Capital Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

Local Capital Fund

Local Capital Fund is for the purpose of construction and maintenance of new and existing Schools within the APS School District. Resources in this fund are generated from inter-governmental contract agreements that the district has with several charter schools for fees to rent buildings owned by the district, and the portion of HB33 property tax revenue received by the District for charter schools.

Revenues

In Fiscal Year 2024-2025 the district anticipates $4.9 Million in new revenue and a cash balance carried forward of $24.7 bringing the total resources to $29.6 Million.

Expenditures

Construction projects account for the majority of the expenditures within this fund. This includes a portion of HB33 property tax revenue reserved for projects approved for charter schools. The remainder of the construction budget is set aside to cover other school construction projects as necessary. Other major expenditures are for the purchase of land and land improvements for future educational facility construction.

Forecast

Forecast is based on a combination of regression trend analysis against actual revenue receipts, a 1% growth rate in certain costs, and an average of $2.0 Million utilization per year above anticipated revenues.

Capital Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

SPECIAL CAPITAL LOCAL FUND #3130		FISCAL YEAR 2022 ACTUAL	FISCAL YEAR 2023 ACTUAL	FISCAL YEAR 2024 ACTUAL	2024 FINAL FTE	2025 APPROVED FTE	FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET
OBJECT	OBJECT ROLLUP DESCRIPTION							
11000	CASH ASSETS (BEGINNING)	24,490,902	26,033,407	28,807,380	24,709,605	24,956,701	25,206,268	25,458,331
	REVISIONS (PERMANENT CASH TRANSFERS)							
CASH Total		**$ 24,490,902**	**$ 26,033,407**	**$ 28,807,380**	**$ 24,709,605**	**$ 24,956,701**	**$ 25,206,268**	**$ 25,458,331**
41000	REVENUE FROM LOCAL SOURCES	136,178	1,196,667	1,535,543	1,368,944	1,382,633	1,396,460	1,410,424
43000	REVENUE FROM STATE SOURCES	3,053,661	3,337,764	3,333,582	3,378,799	3,412,587	3,446,713	3,481,180
45000	OTHER FINANCING SOURCES	81,809	121,293	176,270	194,850	196,799	198,766	200,754
46000	OTHER ITEMS	-	-	-	-	-	-	-
REVENUE Total		**$ 3,271,647**	**$ 4,655,724**	**$ 5,045,394**	**$ 4,942,593**	**$ 4,992,019**	**$ 5,041,939**	**$ 5,092,359**
54000	PURCHASED PROPERTY SERVICES	1,511,240	1,774,406	4,370,119	27,182,431	27,454,255	27,728,798	28,006,086
56000	SUPPLIES	-	27,499	16,420	89,985	90,885	91,794	92,712
57000	PROPERTY	217,902	79,847	144,366	2,379,782	2,403,580	2,427,616	2,451,892
58000	DEBT SERVICE AND MISCELLANEOUS	-	-	-	-	-	-	-
NONSALARY Total		**$ 1,729,142**	**$ 1,881,752**	**$ 4,530,905**	**$ 29,652,198**	**$ 29,948,720**	**$ 30,248,207**	**$ 30,550,689**
EXPENDITURE Total		**$ 1,729,142**	**$ 1,881,752**	**$ 4,530,905**	**$ 29,652,198**	**$ 29,948,720**	**$ 30,248,207**	**$ 30,550,689**
(EXCESS) DEFICIENCY REVENUES OVER EXPENDITURES [CASH ASSETS (ENDING)]		1,542,505	2,773,973	514,489	(24,709,605)	$ (24,956,701)	$ (25,206,268)	$ (25,458,331)
ENDING CASH Total		**$ 26,033,407**	**$ 28,807,380**	**$ 29,321,869**	**$ -**	**$ -**	**$ -**	**$ -**

Capital Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

Direct State Appropriations Fund

Each year the State of New Mexico provides resources for designated capital projects by direct appropriations to school districts throughout the state. These are reimbursable capital grants with time restrictions associated for completion of the individual projects.

The Capital Master Plan provides information to schools about “unfunded” projects to help direct state appropriations to appropriate projects. The District has the option of accepting or rejecting individual projects.

Expenditures

The State legislative appropriations provide funding for land improvements, emergency and other security installations and upgrades, library resource acquisitions, athletics and other school improvements.

Forecast

This fund is being conservatively forecasted at Fiscal year 26 being an increase of 1% but FY27 and FY28 reducing slightly in anticipation of inflation and the climate of state revenues.

Capital Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

SPECIAL CAPTIAL STATE FUND #3140								
					FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR
OBJECT	OBJECT ROLLUP DESCRIPTION	FISCAL YEAR 2022 ACTUAL	FISCAL YEAR 2023 ACTUAL	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET	FISCAL YEAR 2027 FORECAST BUDGET	FISCAL YEAR 2028 FORECAST BUDGET
11000	CASH ASSETS (BEGINNING)	(3,008,672)	(7,045,546)	(9,847,149)		-	-	-
	REVISIONS (PERMANENT CASH TRANSFERS)							
CASH Total		**$ (3,008,672)**	**$ (7,045,546)**	**$ (9,847,149)**	**$ -**	**$ -**	**$ -**	**$ -**
43000	REVENUE FROM STATE SOURCES	4,120,152	7,045,544	1,999,785	28,094,182	28,375,124	27,807,621	27,251,469
REVENUE Total		**$ 4,120,152**	**$ 7,045,544**	**$ 1,999,785**	**$ 28,094,182**	**$ 28,375,124**	**$ 27,807,621**	**$ 27,251,469**
53000	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	-	-	-	-	-	-	-
54000	PURCHASED PROPERTY SERVICES	2,803,533	4,077,184	1,785,300	15,382,016	15,535,836	15,225,119	14,920,617
56000	SUPPLIES	221,654	3,045,959	494,905	1,008,437	1,018,521	998,151	978,188
57000	PROPERTY	5,131,839	2,724,004	4,413,766	11,703,729	11,820,766	11,584,351	11,352,664
NONSALARY Total		**$ 8,157,026**	**$ 9,847,148**	**$ 6,693,971**	**$ 28,094,182**	**$ 28,375,124**	**$ 27,807,621**	**$ 27,251,469**
EXPENDITURE Total		**$ 8,157,026**	**$ 9,847,148**	**$ 6,693,971**	**$ 28,094,182**	**$ 28,375,124**	**$ 27,807,621**	**$ 27,251,469**
	(EXCESS) DEFICIENCY REVENUES OVER EXPENDITURES [CASH ASSETS (ENDING)]	$ (4,036,874)	$ (2,801,603)	$ (4,694,186)	$ -	$ -	$ -	$ -
ENDING CASH Total		**$ (7,045,546)**	**$ (9,847,149)**	**$ (14,541,336)**	**$ -**	**$ -**	**$ -**	**$ -**

Capital Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

Federal Capital Fund

The District was awarded $35,769,141 Million from the Federal Government in FY 2022-2023 pursuant to the July 2011 Deputy Secretary of Defense "Public Schools on Military Installations Priority List" for improvements to be made to Sandia Base Elementary School which resides on federal property.

Forecast:

Revenues are anticipated to continue until the full award amount is met which should not extend beyond FY26.

SPECIAL CAPITAL FEDERAL FUND #3150		FISCAL YEAR 2023 ACTUAL	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET
OBJECT	OBJECT ROLLUP DESCRIPTION				
11000	CASH ASSETS (BEGINNING)	-	-	-	
	REVISIONS (PERMANENT CASH TRANSFERS)				
CASH Total		**$ -**	**$ -**	**$ -**	**$ -**
44000	REVENUE FROM FEDERAL SOURCES	-	14,128,048	10,221,546	11,417,467
REVENUE Total		**$ -**	**$ 14,128,048**	**$ 10,221,546**	**$ 11,417,467**
54000	PURCHASED PROPERTY SERVICES	-	17,517,359	10,157,257	11,345,656
57000	PROPERTY	-	382,483	64,289	71,811
NONSALARY Total		**$ -**	**$ 17,899,841**	**$ 10,221,546**	**$ 11,417,467**
EXPENDITURE Total		**$ -**	**$ 17,899,841**	**$ 10,221,546**	**$ 11,417,467**
(EXCESS) DEFICIENCY REVENUES OVER EXPENDITURES [CASH ASSETS (ENDING)]		-	(3,771,793)	-	$ -
ENDING CASH Total		**$ -**	**$ (3,771,793)**	**$ -**	**$ -**

Capital Funds: Revenues/Expenditures/Cash Balance Fiscal Years 2022-2025, Forecast to 2028

General Obligation Bond Capital Fund

The major source of revenue for this fund is the issuance of general obligation bonds. The exact amounts and timing of the sale of these bonds are determined by cash flow requirements

Revenues:

In Fiscal Year 2024-2025, the District is slated to issue $50 Million in bonds. In Fiscal Year 2023-2024, the District sold $80 Million in bond sales.

Expenditures

Expenditures in this fund are directed primarily for larger capital projects such as new schools, major additions, educational programmatic needs, and school and district-based technology. In Fiscal Year 2024-2025, 92.8% of the funds will be budgeted in *Purchased Property Services*, which are attributed mainly to major construction projects at schools.

Forecast

Forecasting for FY26-FY28 is at a gradual decrease of 25% each year. The determine of when the district needs to issue another bond sale is determined by several factors in association with the District's financial profile.

Capital Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

G.O. BOND BUILDING FUND #3110		FISCAL YEAR 2022 ACTUAL	FISCAL YEAR 2023 ACTUAL	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET	FISCAL YEAR 2027 FORECAST BUDGET	FISCAL YEAR 2028 FORECAST BUDGET
OBJECT	OBJECT ROLLUP DESCRIPTION							
11000	CASH ASSETS (BEGINNING)	57,310,414	71,835,098	98,324,070	115,825,975	95,179,182	72,713,644	55,266,325
	REVISIONS (PERMANENT CASH TRANSFERS)							
CASH Total		**$ 57,310,414**	**$ 71,835,098**	**$ 98,324,070**	**$ 115,825,975**	**$ 95,179,182**	**$ 72,713,644**	**$ 55,266,325**
41000	REVENUE FROM LOCAL SOURCES	45,855	1,817,822	3,961,517	3,222,443	1,772,344	974,789	536,134
45000	OTHER FINANCING SOURCES	57,000,000	70,000,000	80,000,000	50,000,000	-	-	-
REVENUE Total		**$ 57,045,855**	**$ 71,817,822**	**$ 83,961,517**	**$ 53,222,443**	**$ 1,772,344**	**$ 974,789**	**$ 536,134**
53000	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	271,242	512,878	252,895	4,257,317	1,096,969	833,756	631,383
54000	PURCHASED PROPERTY SERVICES	38,267,888	41,802,521	51,405,624	160,878,844	89,409,245	67,955,890	51,461,343
56000	SUPPLIES	454,395	874,161	1,496,231	1,516,256	1,869,698	1,421,072	1,076,143
57000	PROPERTY	3,527,645	2,139,289	2,225,263	2,396,001	4,575,614	3,477,715	2,633,589
NONSALARY Total		**$ 42,521,170**	**$ 45,328,849**	**$ 55,380,012**	**$ 169,048,418**	**$ 96,951,525**	**$ 73,688,433**	**$ 55,802,459**
EXPENDITURE Total		**$ 42,521,170**	**$ 45,328,849**	**$ 55,380,012**	**$ 169,048,418**	**$ 96,951,525**	**$ 73,688,433**	**$ 55,802,459**
(EXCESS) DEFICIENCY REVENUES OVER EXPENDITURES [CASH ASSETS (ENDING)]		$ 14,524,684	$ 26,488,972	$ 28,581,505	$ (115,825,975)	$ (95,179,182)	$ (72,713,644)	$ (55,266,325)
ENDING CASH Total		**$ 71,835,098**	**$ 98,324,070**	**$ 126,905,575**	**$ -**	**$ -**	**$ -**	**$ -**

Capital Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

Educational Technology Equipment Act

Revenues

The source of revenue for this fund is the issuance of educational technology notes. This Fund was established in Fiscal Year 2010-11 as a way to finance education technology equipment and/or other uses pursuant to the Education Technology Equipment Act (*6-15 NMSA 1978*). Which, as approved by the voters of the state of New Mexico at the general election held in November 1996, declared that a school district may create a debt under the constitution of New Mexico by entering into a lease-purchase arrangement to acquire education technology equipment without submitting the proposition to a vote of the qualified electors of the school district.

For current Fiscal Year 2024-2025, an $11.4 Million cash balance is present.

Expenditures

The purchase and refresh of computers at schools and district departments is the largest consideration for use this funding source. Expenditures for this year are slated towards computer assets under the property object code as well for training, other professional services, and annual software maintenance fees.

Forecast

The assumption is that no more than $15 Million biannually will continue to be issued by the district for Ed Tech Notes. This is the only fund whose forecasted ending cash is equivalent to the remaining portion of the biannual resource from the year prior.

Capital Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

Education Technology Equipment Fund # 3190		FISCAL YEAR 2022 ACTUAL	FISCAL YEAR 2023 ACTUAL	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET	FISCAL YEAR 2027 FORECAST BUDGET	FISCAL YEAR 2028 FORECAST BUDGET
OBJECT	OBJECT ROLLUP DESCRIPTION							
11000	CASH ASSETS (BEGINNING)	3,397,234	3,043,749	14,455,753	11,445,617	11,560,073	11,675,674	11,792,431
	REVISIONS (PERMANENT CASH TRANSFERS)							
CASH Total		**$ 3,397,234**	**$ 3,043,749**	**$ 14,455,753**	**$ 11,445,617**	**$ 11,560,073**	**$ 11,675,674**	**$ 11,792,431**
41000	REVENUE FROM LOCAL SOURCES	1,384	338,812	768,157	774,546	782,291	790,114	798,016
45000	OTHER FINANCING SOURCES	1,415,537	12,173,680	1,941,784	3,700,000	3,737,000	3,774,370	3,812,114
REVENUE Total		**$ 1,416,921**	**$ 12,512,491**	**$ 2,709,942**	**$ 4,474,546**	**$ 4,519,291**	**$ 4,564,484**	**$ 4,610,129**
53000	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	64,516	356,067	199,339	690,938	697,847	704,826	711,874
54000	PURCHASED PROPERTY SERVICES	675,516	742,130	722,649	13,853,125	13,991,656	14,131,573	14,272,889
56000	SUPPLIES	1,019,179	2,291	5,494	1,376,100	1,389,861	1,403,760	1,417,797
57000	PROPERTY	11,195	-	-	-			
NONSALARY Total		**$ 1,770,406**	**$ 1,100,487**	**$ 927,481**	**$ 15,920,163**	**$ 16,079,365**	**$ 16,240,158**	**$ 16,402,560**
EXPENDITURE Total		**$ 1,770,406**	**$ 1,100,487**	**$ 927,481**	**$ 15,920,163**	**$ 16,079,365**	**$ 16,240,158**	**$ 16,402,560**
(EXCESS) DEFICIENCY REVENUES OVER EXPENDITURES [CASH ASSETS (ENDING)]		(353,485)	11,412,004	1,782,460	(11,445,617)	$ (11,560,073)	$ (11,675,674)	$ (11,792,431)
ENDING CASH Total		**$ 3,043,749**	**$ 14,455,753**	**$ 16,238,214**	**$ -**	**$ -**	**$ -**	**$ -**

Debt Service Funds

Fiscal Year 2025

Explanation of Debt Service Funds

The Albuquerque Public Schools District maintains one Debt Service Fund for General Obligation bonds. The District formerly had another Debt Service Fund for Educational Technology Notes. The purpose of the Debt Service Fund is for repayment of principal and interest expense on the District's outstanding debt.

The primary revenue source for the Debt Service Fund is gathered from property tax collections assessed as a mill levy against all property located within the boundaries of the District. The combined resource for the Debt Service Fund in Fiscal Year 2024-2025 $194.8 Million.

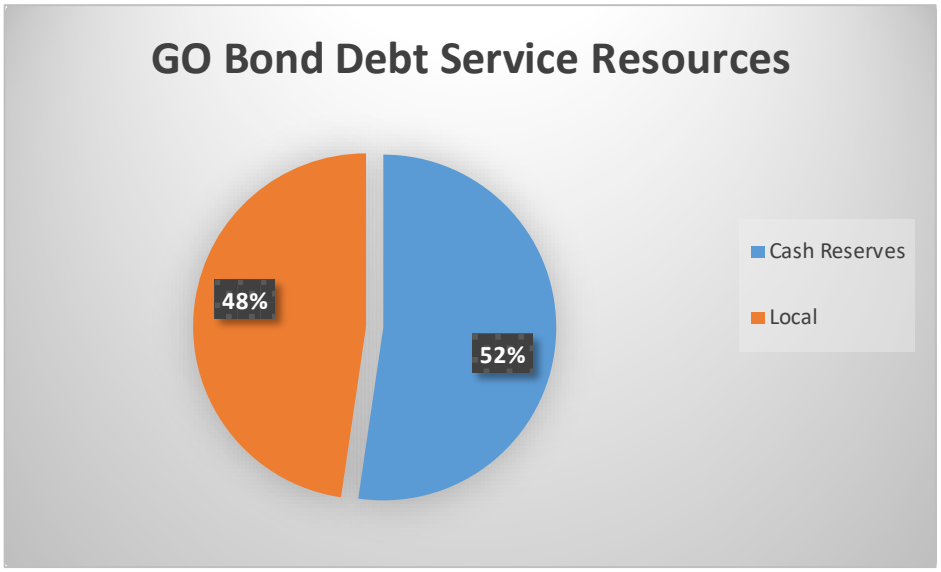
General Long Term Debt Limits

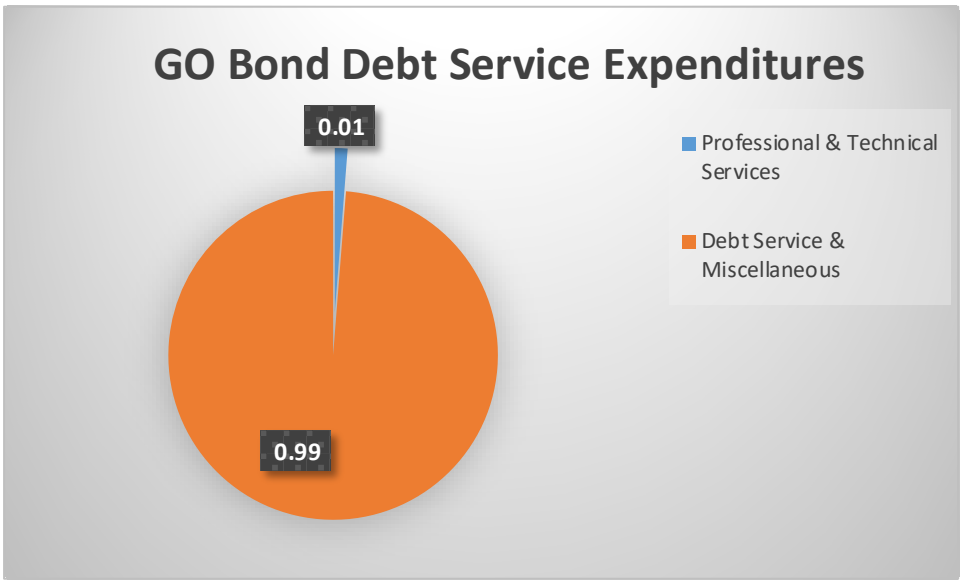
The New Mexico Constitution limits the powers of a school district to incur general obligation debt beyond a school year. The School District can incur such debt for erecting, remodeling, making additions, and furnishing buildings or purchasing or improving school grounds or purchasing computer software or hardware for student use in public classrooms or any combination of these purposes. The approval of the debt is subject to a vote of the local electors and may not exceed 6% of the assessed valuation of the taxable property within the District.

In accordance with the assessed valuation limitation calculation, the District's long-term debt may not exceed $1,177.5 Million based upon 2023 Tax Year assessed value of $19.6 Billion. The total outstanding debt is $597.5 Million as shown on the following debt service retirement schedules.

The District is currently 50.74% bonded to capacity and plans to create additional capacity by retiring debt as quickly as cash flow from tax levies will permit. Over 80% of the General Obligation Bond debt will be retired in 7 years. The District also plans to monitor and evaluate bond refunding opportunities to allow for additional capacity for future capital project budgets.

DEBT SERVICE FUNDS FY25	GO BOND Debt Service	*Total*
Resources		
Cash Reserves	$ 101.9	$ 101.9
Local	92.9	92.9
	$ 194.8	**$ 194.8**
Expenditures		
Professional & Technical Services	$ 2.4	$ 2.4
Debt Service & Miscellaneous	192.4	192.4
	$ 194.8	**$ 194.8**
Totals	$ -	$ -





Debt Service Funds Trends

Forecast

Anticipated receipts for out years are based on the identified annual requirement to meet all current obligations, plus anticipated associated professional and technical services cost at a 1% per year increase rate, given no further issuance.

The goal of the district is to retire debt as quickly as possible to allow for additional capacity for future capital projects.

In accordance with the assessed valuation limitation calculation, the District's long-term debt may not exceed $1,177.5 Million based upon 2023 Tax Year assessed value of $19.6 Billion. The total outstanding debt is $597.5 Million as shown on the following debt service retirement schedules.

Debt Service Funds ($Millions)	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Budget Forecast	Fiscal Year 2027 Budget Forecast	Fiscal Year 2028 Budget Forecast
Cash:							
GO Bond Debt Service	$ 85.7	$ 100.2	$ 110.0	$ 101.9	$ 130.9	$ 126.4	$ 101.4
Eductional Technology Debt (closed 06/22)	0.3	-	-	-			
Total	**$ 85.9**	**$ 100.2**	**$ 110.0**	**$ 101.9**	**$ 130.9**	**$ 126.4**	**$ 101.4**
Revenues:							
GO Bond Debt Service	$ 91.9	$ 97.4	$ 100.4	$ 92.9	$ 60.2	$ 60.8	$ 78.5
Eductional Technology Debt (closed 06/22)	0.2	-	-	-			
Total	**$ 92.0**	**$ 97.4**	**$ 100.4**	**$ 92.9**	**$ 60.2**	**$ 60.8**	**$ 78.5**
Expenditures:							
GO Bond Debt Service	$ 77.3	$ 87.6	$ 101.8	$ 194.8	$ 191.0	$ 187.2	$ 192.8
Eductional Technology Debt (closed 06/22)	3.7	-	-	-			
	$ 81.0	**$ 87.6**	**$ 101.8**	**$ 194.8**	**$ 191.0**	**$ 187.2**	**$ 192.8**
Resources (over/under) Expenditures	**$ 96.9**	**$ 110.0**	**$ 108.6**	**$ -**	**$ (0.0)**	**$ 0.0**	**$ (12.9)**

Current Debt Capacity

Year	Assessed Value	Total Current Debt Capacity 6% Debt Limit	Outstanding Debt	Available Capacity	% Bonded to Capacity
2023	**$ 19,625,338,891**	**$ 1,177,520,333**	**$ 597,528,669**	**$ 579,991,664**	**50.74%**

Outstanding Debt Service Requirement Schedules

Total G/O Bonds Requirements (includes DATA Charter Lease Purchase)

Year	Principal	Interest	Total	Principal Outstanding	Cumulative
2020	51,591,791	25,978,825	77,570,616	551,945,895.52	15.01%
2021	48,250,896	23,803,075	72,053,971	503,695,000	28.71%
2022	49,850,000	21,646,738	71,496,738	453,845,000	41.05%
2023	52,385,000	19,331,275	71,716,275	401,460,000	51.97%
2024	50,370,000	17,012,900	67,382,900	351,090,000	61.52%
2025	47,250,000	14,999,350	62,249,350	303,840,000	69.78%
2026	40,200,000	13,102,800	53,302,800	263,640,000	76.95%
2027	42,700,000	11,169,550	53,869,550	220,940,000	82.96%
2028	43,890,000	9,160,775	53,050,775	177,050,000	87.78%
2029	41,525,000	7,206,500	48,731,500	135,525,000	91.46%
2030	41,525,000	5,336,500	46,861,500	94,000,000	94.02%
2031	27,200,000	3,784,000	30,984,000	66,800,000	95.84%
2032	14,100,000	2,814,000	16,914,000	52,700,000	97.27%
2033	14,100,000	2,109,000	16,209,000	38,600,000	98.32%
2034	14,000,000	1,446,000	15,446,000	24,600,000	98.99%
2035	6,100,000	983,000	7,083,000	18,500,000	99.49%
2036	6,100,000	678,000	6,778,000	12,400,000	99.83%
2037	6,100,000	373,000	6,473,000	6,300,000	100.00%
2038	6,300,000	110,250	6,410,250	-	100.00%
Total	$ 603,537,687	$ 181,045,538	$ 784,583,224	$ 3,676,930,896	

Debt Service Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

DEBT SERVICE FUND #4100			FISCAL YEAR 2022 ACTUAL	FISCAL YEAR 2023 ACTUAL	FISCAL YEAR 2024 ACUTAL	FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET	FISCAL YEAR 2027 FORECAST BUDGET	FISCAL YEAR 2028 FORECAST BUDGET	
OBJECT	OBJECT ROLLUP DESCRIPTION	FUNCTION								
11000	CASH ASSETS (BEGINNING)	0000	85,433,936	100,201,459	110,027,666	101,921,171	130,856,849	126,403,581	101,430,015	111,983,403
12000	INVESTMENT ASSETS	0000								
	REVISIONS (PERMANENT CASH TRANSFERS)		228,354	-						
CASH Total			**$ 85,662,290**	**$ 100,201,459**	**$ 110,027,666**	**$ 101,921,171**	**$ 130,856,849**	**$ 126,403,581**	**$ 101,430,015**	**$ 111,983,403**
41000	REVENUE FROM LOCAL SOURCES	0000	83,890,463	90,422,749	94,854,473	92,899,038	53,302,800	53,869,550	71,496,738	71,716,275
43000	REVENUE FROM STATE SOURCES	0000	-	-	-	-				
44000	REVENUE FROM FEDERAL SOURCES	0000	1,379,986	1,376,757	1,385,153	-	697,219	704,191	711,233	718,346
45000	OTHER FINANCING SOURCES	0000	6,609,057	5,648,710	4,130,000	-	6,190,172	6,252,074	6,314,595	6,377,741
46000	OTHER ITEMS	0000	-	-	-	-				
REVENUE Total			**$ 91,879,506**	**$ 97,448,216**	**$ 100,369,626**	**$ 92,899,038**	**$ 60,190,192**	**$ 60,825,816**	**$ 78,522,566**	**$ 78,812,361**
SALARY Total			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BENEFITS Total			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
53000	PURCHASED PROF & TECH SERVICES	2300	838,869	882,756	921,418	2,068,992	2,027,612	1,987,060	2,046,672	2,067,138
53000	PURCHASED PROF & TECH SERVICES	5000	189,356	233,401	269,099	360,219	356,617	349,484	359,969	359,969
58000	DEBT SERVICE AND MISCELLANEOUS	5000	76,312,112	86,505,851	100,605,936	192,390,998	188,662,812	184,889,556	190,436,243	169,887,259
NONSALARY Total			**$ 77,340,337**	**$ 87,622,009**	**$ 101,796,453**	**$ 194,820,209**	**$ 191,047,041**	**$ 187,226,100**	**$ 192,842,883**	**$ 172,314,366**
				-						
EXPENDITURE Total			**$ 77,340,337**	**$ 87,622,009**	**$ 101,796,453**	**$ 194,820,209**	**$ 191,047,041**	**$ 187,226,100**	**$ 192,842,883**	**$ 172,314,366**
(EXCESS) DEFICIENCY REVENUES OVER EXPENDITURES [CASH ASSETS (ENDING)]			**$ 14,539,169**	**$ 9,826,207**	**$ (1,426,827)**	**$ (101,921,171)**	**$ (130,856,849)**	**$ (126,400,285)**	**$ (114,320,318)**	**$ (93,502,005)**
ENDING CASH Total			**$ 100,201,459**	**$ 110,027,666**	**$ 108,600,839**	**$ -**	**$ (0)**	**$ 3,296**	**$ (12,890,302)**	**$ 18,481,398**

Proprietary Funds

Enterprise Funds
Fiscal Year 2025

The district maintains six Enterprise funds; KANW Radio Enterprise Fund, Graphics Enterprise Fund, Charter Business Services, Transportation Enterprise Fund, Facilities Enterprise Fund and a Technology Professional Development Fund.

The District's objective is to highlight the activities related to the Enterprise Funds to substantiate their respective financial self-sufficiency.

Revenue for the KANW Radio Station comes primarily from fundraising activities and the sale of materials promoting the culture of New Mexico. The KANW Enterprise Fund has been able to produce a small surplus over the past few fiscal years.

The Graphics Enterprise Fund provides printing services for both APS use and public use. The proceeds replenish supplies.

The Charter School Business Enterprise provides an option for APS authorized charter schools to contract for financial services based on the number of days per week needed by the school. The district currently provides services to one charter school, but the structure is in place to expand should other charter schools need services.

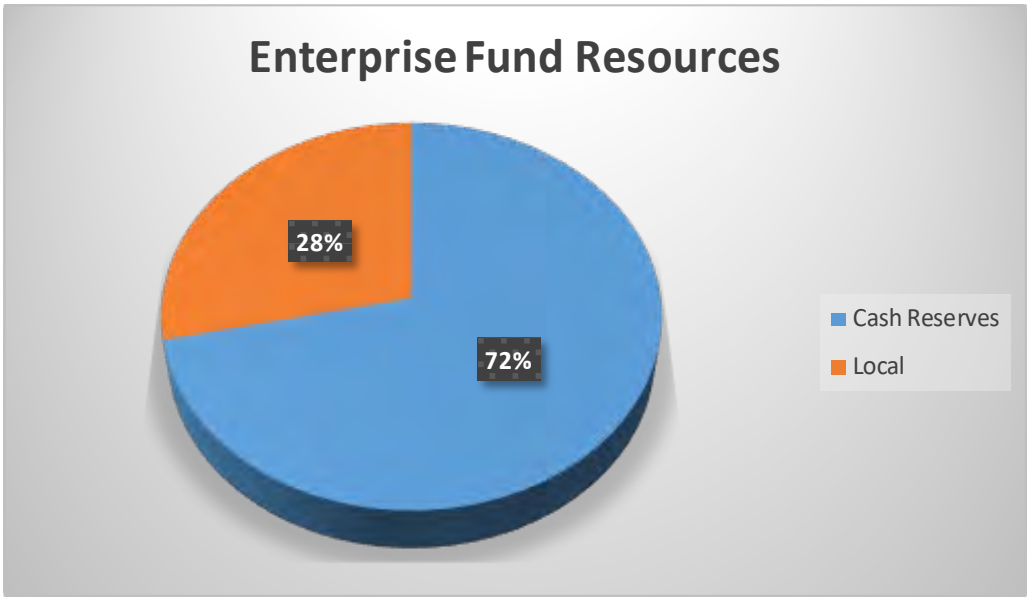
The Transportation Enterprise Fund - In FY15, the district took over the operation of one of its contracted bus providers. This operation grew in FY16 as the district absorbed the operation of other bus providers. As a result, the district will also provide transportation services to charter schools, activity field trips and other transportation within the Albuquerque Metropolitan Area.

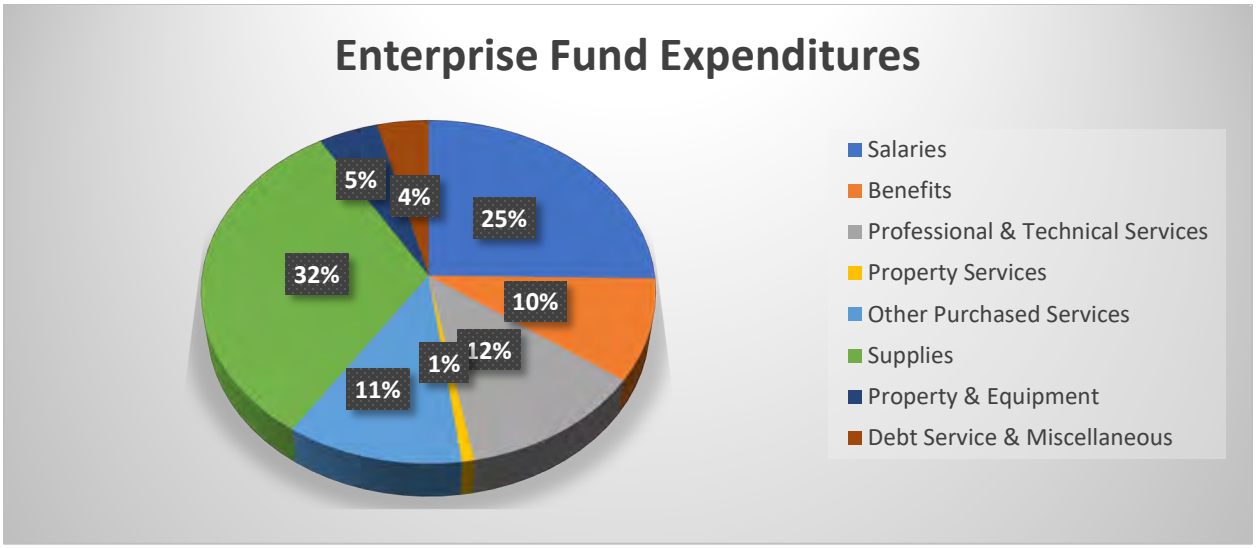
The Facilities Enterprise Fund – In FY17, the district began a Facilities Enterprise fund to provide for revenues and expenditures related to facility rentals of Albuquerque Public School-owned properties by members of the public to which a small fee is assessed for custodial services and other associated costs.

The Educational Technology Enterprise Fund – In FY20, The Districted created the Educational Technology Enterprise Fund. The revenues come primarily from the Digital Learning Conference that the Educational Technology Department hosts annually in March. The proceeds replenish supplies and provide professional development for the department. The Educational Technology Enterprise Fund also procures a volume discount of Adobe licenses. Ed Tech purchases and offers licenses to schools at the discounted rates to recuperate the funds, saving the schools money with a volume purchase.

Enterprise Funds

Operating Funds	KANW	Graphics	Charter School Business	Transporta-tion	Facilities	Education Technology	*Total*
Resources							
Cash Reserves	$ 633,922	$ 1,009,577	$ 135,784	$ 3,467,149	$ 1,236,305	$ 29,970	$ 6,512,707
Local	$ 621,830	$ 318,599	$ -	$ 1,249,486	$ 373,875	$ 25,000	$ 2,588,790
	$ 1,255,752	**$ 1,328,176**	**$ 135,784**	**$ 4,716,635**	**$ 1,610,180**	**$ 54,970**	**$ 9,101,497**
Expenditures							
Salaries	$ 327,327	$ -	$ -	$ 1,030,016	$ 935,800	$ 6,602	$ 2,299,745
Benefits	$ 120,218	$ -	$ -	$ 469,663	$ 285,933	$ 1,868	$ 877,682
Professional & Technical Services	$ 135,903		$ 49,123	$ 22,000	$ -	$ -	$ 207,026
Property Services	$ 2,751	$ -	$ -	$ 71,500	$ -	$ -	$ 74,251
Other Purchase Services	$ 471,306	$ 902,268	$ 49,515	$ 502,590	$ -	$ 14,443	$ 1,940,122
Supplies	$ 198,247	$ 425,908	$ 37,146	$ 2,279,045	$ 35,898	$ 2,801	$ 2,979,045
Property & Equipment	$ -	$ -	$ -	$ 341,821	$ 17,538	$ -	$ 359,359
Debt Service & Miscellaneous	$ -	$ -	$ -	$ -	$ 335,011	$ 29,256	$ 364,267
	$ 1,255,752	**$ 1,328,176**	**$ 135,784**	**$ 4,716,635**	**$ 1,610,180**	**$ 54,970**	**$ 9,101,497**
Totals	-	-	-	-	-	-	-





Enterprise Fund Forecast Summary

Enterprise Funds ($Millions)	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Budget Forecast	Fiscal Year 2027 Budget Forecast	Fiscal Year 2028 Budget Forecast
Cash:							
KANW Enterprise Fund	$ 1.083	$ 0.977	$ 0.887	$ 0.634	$ 0.653	$ 0.673	$ 0.693
Graphics Enterprise Fund	$ 1.102	$ 1.303	$ 1.177	$ 1.010	$ 1.020	$ 1.030	$ 1.040
Charter School Business Services	$ 0.148	$ 0.145	$ 0.140	$ 0.136	$ -	$ -	$ -
Transportation Enterprise Fund	$ 1.216	$ 1.709	$ 2.841	$ 3.467	$ 3.502	$ 3.537	$ 3.572
Facilities Enterprise Fund	$ 1.039	$ 1.164	$ 1.243	$ 1.236	$ 1.249	$ 1.261	$ 1.274
Education Technology	$ 0.003	$ 0.019	$ 0.029	$ 0.030	$ 0.030	$ 0.031	$ 0.031
Total	**$ 4.590**	**$ 5.318**	**$ 6.317**	**$ 6.513**	**$ 6.453**	**$ 6.531**	**$ 6.610**
Revenues:							
KANW Enterprise Fund	$ 0.534	$ 0.519	$ 0.513	$ 0.622	$ 0.640	$ 0.660	$ 0.679
Graphics Enterprise Fund	$ 0.238	$ 0.348	$ 0.319	$ 0.319	$ 0.322	$ 0.325	$ 0.328
Charter School Business Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transportation Enterprise Fund	$ 0.619	$ 1.234	$ 1.431	$ 1.249	$ 1.262	$ 1.275	$ 1.287
Facilities Enterprise Fund	$ 0.357	$ 0.376	$ 0.457	$ 0.374	$ 0.378	$ 0.381	$ 0.385
Education Technology	$ 0.024	$ 0.013	$ 0.015	$ 0.025	$ 0.025	$ 0.026	$ 0.026
Total	**$ 1.771**	**$ 2.490**	**$ 2.734**	**$ 2.589**	**$ 2.627**	**$ 2.666**	**$ 2.706**
Expenditures:							
KANW Enterprise Fund	$ 0.640	$ 0.608	$ 0.626	$ 1.256	$ 1.293	$ 1.332	$ 1.372
Graphics Enterprise Fund	$ 0.036	$ 0.475	$ 0.383	$ 1.328	$ 1.341	$ 1.355	$ 1.368
Charter School Business Services	$ 0.003	$ 0.005	$ 0.002	$ 0.136	$ -	$ -	$ -
Transportation Enterprise Fund	$ 0.125	$ 0.103	$ 1.130	$ 4.717	$ 4.764	$ 4.811	$ 4.860
Facilities Enterprise Fund	$ 0.231	$ 0.298	$ 0.275	$ 1.610	$ 1.626	$ 1.643	$ 1.659
Education Technology	$ 0.008	$ 0.003	$ 0.007	$ 0.055	$ 0.056	$ 0.056	$ 0.057
	$ 1.044	**$ 1.491**	**$ 2.423**	**$ 9.101**	**$ 9.080**	**$ 9.197**	**$ 9.316**
Resources (over/under) Expenditures	**$ 5.318**	**$ 6.317**	**$ 6.628**	**$ -**	**$ -**	**$ -**	**$ -**

Enterprise Funds

Explanation of Enterprise Funds

The Albuquerque Public Schools District maintains five Enterprise Funds; KANW Radio Station, Graphics Enterprise Services, Charter School Business Services, Transportation Enterprise Fund, and Facilities Enterprise. These funds are included in the reporting for Operating funds for the District's Comprehensive Annual Financial Report. (CAFR)

Enterprise Funds: Revenues/Expenditures/Cash Balance Fiscal Years 2022-2025, Forecast to 2028

KANW Radio Enterprise Fund

KANW Radio Station meets the broadcasting needs of the Albuquerque Public Schools through its non-commercial broadcast services by providing unique and quality program services that inform, educate and entertain its audience.

The station has two principal sources of revenue: fund raising; and sale of materials promoting the culture of New Mexico. Revenue is estimated at $0.62 Million for Fiscal Year 2024-25. Additionally, the station continues to produce a small surplus from prior years that is not directly appropriated, guaranteeing fiscal solvency, which is now estimated to be $0.63. Total appropriated resources will be $1.26 Million for Fiscal Year 2024-2025

Forecast

The method of forecasting was an assumption of a 0.5% forecast decrease for FY26 due to rising costs and costs associated with a new radio transmitter relay station, utilizing a 2% decrease for FY27 and FY28 in anticipation of rising costs.

Enterprise Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

KANW ENTERPRISE FUND #6001		FISCAL YEAR 2022 ACTUAL	FISCAL YEAR 2023 ACTUAL	FISCAL YEAR 2024 ACUTAL	FISCAL YEAR 2025 APPROVED FTE	FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET	FISCAL YEAR 2027 FORECAST BUDGET	FISCAL YEAR 2028 FORECAST BUDGET
OBJECT	OBJECT ROLLUP DESCRIPTION								
11000	CASH ASSETS (BEGINNING)	1,083,241	976,765	887,226		633,922	602,226	590,181	578,378
	REVISIONS (PERMANENT CASH TRANSFERS)								
CASH Total		**$ 1,083,241**	**$ 976,765**	**$ 887,226**		**$ 633,922**	**$ 602,226**	**$ 590,181**	**$ 578,378**
41000	REVENUE FROM LOCAL SOURCES	533,643	518,581	512,890		621,830	590,739	578,924	567,345
43000	REVENUE FROM STATE SOURCES	-	-	-		-		-	-
REVENUE Total		**$ 533,643**	**$ 518,581**	**$ 512,890**		**$ 621,830**	**$ 590,739**	**$ 578,924**	**$ 567,345**
51000	PERSONNEL SERVICES—COMPENSATION	265,345	276,649	324,509	4.00	327,327	310,961	304,741	298,647
SALARY Total		**$ 265,345**	**$ 276,649**	**$ 324,509**	**4.00**	**$ 327,327**	**$ 310,961**	**$ 304,741**	**$ 298,647**
52000	PERSONNEL SERVICES—EMPLOYEE BENEFITS	93,455	103,231	126,231		120,218	114,207	111,923	109,684
BENEFITS Total		**$ 93,455**	**$ 103,231**	**$ 126,231**		**$ 120,218**	**$ 114,207**	**$ 111,923**	**$ 109,684**
53000	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	68,219	50,979	52,207		135,903	129,108	126,526	123,995
54000	PURCHASED PROPERTY SERVICES	(1,311)	-			2,751	2,613	2,561	2,510
55000	OTHER PURCHASED SERVICES	181,743	147,552	80,761		471,306	447,741	438,786	430,010
56000	SUPPLIES	28,060	29,709	41,859		149,850	142,358	139,510	136,720
57000	PROPERTY	4,607		-		48,397	45,977	45,058	44,156
NONSALARY Total		**$ 281,318**	**$ 228,240**	**$ 174,828**		**$ 808,207**	**$ 767,797**	**$ 752,441**	**$ 737,392**
EXPENDITURE Total		**$ 640,118**	**$ 608,120**	**$ 625,568**		**$ 1,255,752**	**$ 1,192,964**	**$ 1,169,105**	**$ 1,145,723**
(EXCESS) DEFICIENCY REVENUES OVER EXPENDITURES [CASH ASSETS (ENDING)]		(106,475)	(89,539)	(112,678)		(633,922)	$ (602,226)	$ (590,181)	$ (578,378)

Enterprise Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

Graphics Enterprise Services Fund

Graphics Enterprise Services (GES) is responsible for the district's mail and document archive, print marketing and trademark standards, and is an in-plant copy, print, and design service for the Albuquerque Public Schools District. Where district-only usage does not fully utilize these resources, GES extends its excess capacity to provide school-supply solutions for parents, for teachers through The Classroom Store, and full-service graphics, physical marketing and print services for governmental and other external customers. This fund was created in Fiscal Year 2011-12 to capture these activities. Total appropriated resources will be $1.0 Million for Fiscal Year 2024-2025.

Forecast

For Fiscal Year 2025 and beyond, a complete budgeting of available resources is expected. As the intention for the Classroom Store is to be a competitive-price alternative for teaching supplies and materials, increases on revenues are not expected to be exponential, but in line with wholesale price increases

The method of forecasting was an assumption of a forecasted decrease of 12% in growth due to declining revenue and an increase in supplies and asset costs for FY26, with an optimistic leveling off of costs for FY27 and FY28, using an 8% decrease.

Enterprise Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

GRAPHICS ENTERPRISE FUND #6005		FISCAL YEAR 2022 ACTUAL	FISCAL YEAR 2023 ACTUAL	FISCAL YEAR 2024 ACUTAL	FISCAL YEAR 2025 APPROVED FTE	FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET	FISCAL YEAR 2027 FORECAST BUDGET	FISCAL YEAR 2028 FORECAST BUDGET
OBJECT	OBJECT ROLLUP DESCRIPTION								
11000	CASH ASSETS (BEGINNING)	1,101,558	1,303,187	1,176,517		1,009,577	888,428	817,354	751,965
	REVISIONS (PERMANENT CASH TRANSFERS)								
CASH Total		**$ 1,101,558**	**$ 1,303,187**	**$ 1,176,517**		**$ 1,009,577**	**$ 888,428**	**$ 817,354**	**$ 751,965**
41000	REVENUE FROM LOCAL SOURCES	238,114	347,938	318,599		318,599	280,367	257,938	237,303
43000	REVENUE FROM STATE SOURCES	-	-	-		-			
REVENUE Total		**$ 238,114**	**$ 347,938**	**$ 318,599**	**0.00**	**$ 318,599**	**$ 280,367**	**$ 257,938**	**$ 237,303**
55000	OTHER PURCHASED SERVICES	-	222,879	344,424		902,268	793,996	730,476	672,038
56000	SUPPLIES	34,360	1,232	38,347		409,910	360,721	331,863	305,314
57000	PROPERTY	2,125	250,498	-		15,998	14,078	12,952	11,916
NONSALARY Total		**$ 36,485**	**$ 474,609**	**$ 382,770**		**$ 1,328,176**	**$ 1,168,795**	**$ 1,075,291**	**$ 989,268**
EXPENDITURE Total		**$ 36,485**	**$ 474,609**	**$ 382,770**		**$ 1,328,176**	**$ 1,168,795**	**$ 1,075,291**	**$ 989,268**
(EXCESS) DEFICIENCY REVENUES OVER EXPENDITURES [CASH ASSETS (ENDING)]		201,629	(126,670)	(64,171)		(1,009,577)	$ (888,428)	$ (817,354)	$ (751,965)

Enterprise Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

Charter School Business Services Enterprise Fund

The Albuquerque Public Schools Finance Department provides an option for business management needs for APS authorized charter schools effective in Fiscal Year 2012-2013. This newer enterprise provides financial services for a fee based on the number of days per week needed by the charter school. The number of days is negotiated based on the size of the school and the services required. If a charter school has strong administrative support on staff, less time can be scheduled for the onsite engagement, allowing the provider to focus on specific functions such as payroll, accounts payable, budget management, general ledger maintenance, bank reconciliations, and monthly and quarterly reporting. The focus is on providing services with competent staff and a strong support system for these staff, so that the charter school can operate with confidence that its financial "house" is in order. Cash Balance is expected at $0.01 Million for Fiscal Year 2024-2025.

Revenues

No revenues are expected for Fiscal Year 2025.

Expenditures

Expenditures have been an average of **5.3%** of available resources for the past 3 years, the expectation is for expenditures to exhaust this account unless new revenue streams are identified.

Forecast

FY26 is forecasted to be the final year for this accounts usage unless new revenue streams are identified.

Enterprise Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

CHARTER SCHOOL BUSINESS SERVICES FUND #6010		FISCAL YEAR 2022 ACTUAL	FISCAL YEAR 2023 ACTUAL	FISCAL YEAR 2024 ACUTAL	FISCAL YEAR 2025 APPROVED FTE	FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET	FISCAL YEAR 2027 FORECAST BUDGET
OBJECT	OBJECT ROLLUP DESCRIPTION							
11000	CASH ASSETS (BEGINNING)	147,552	145,045	140,286		135,784	-	-
	REVISIONS (PERMANENT CASH TRANSFERS)							
CASH Total		**$ 147,552**	**$ 145,045**	**$ 140,286**		**$ 135,784**	**$ -**	**$ -**
43000	REVENUE FROM STATE SOURCES	-	-	-		-		
REVENUE Total		**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**
51000	PERSONNEL—COMPENSATION	-	-	-		-		
SALARY Total		**$ -**	**$ -**	**$ -**	**0.00**	**$ -**	**$ -**	**$ -**
52000	PERSONNEL - EMPLOYEE BENEFITS	-	-	-		-		
BENEFITS Total		**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**
53000	PURCHASED PROF & TECHNICAL SERVICES	765	4,759	2,415		49,123		
56000	SUPPLIES	-	-	-		49,515		
57000	PROPERTY	1,742	-	-		37,146		
NONSALARY Total		**$ 2,507**	**$ 4,759**	**$ 2,415**		**$ 135,784**	**$ -**	**$ -**
EXPENDITURE Total		**$ 2,507**	**$ 4,759**	**$ 2,415**		**$ 135,784**	**$ -**	**$ -**
(EXCESS) DEFICIENCY REVENUES OVER EXPENDITURES [CASH ASSETS (ENDING)]		(2,507)	(4,759)	(2,415)		(135,784)	$ -	$ -
ENDING CASH Total		**$ 145,045**	**$ 140,286**	**$ 137,871**		**$ -**	**$ -**	**$ -**

Enterprise Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

Transportation Enterprise Fund

The Transportation Enterprise Fund is to provide for revenues and expenditures related to transportation other than the to-and-from transportation of students, which include, field trips and activity transport, and along with other non-district volume transportation within the Albuquerque Metropolitan Area. School Year 2015-2016 marked the first year in over two decades that the District owns and operate student transportation and activity vehicles. Total appropriated resources will be $24 Million for Fiscal Year 2024-2025.

Revenues

Transportation division's revenues have averaged 13.2% per year since the first full year of operations in 2016, though broadly varied on a per-year basis.

Expenditures

Expenditures from this fund are utilized in-concert with the other funds within the Student Transportation Services division.

Mainly, these expenditures are to ensure ongoing revenue generation. These expenditures consist of staffing costs and overtime of bus drivers tasked on these contracts with activity groups and external clients, along with the maintenance and supplies required to operate district-owned activity buses.

Forecast

The method of forecasting was an assumption of a 14% forecast growth rate for anticipated revenue, expenditures and cash balances for FY26, with a more conservative approach to FY27 and FY28 at an increase of 12% each year.

Enterprise Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

TRANSPORTATION ENTERPRISE FUND #6020		FISCAL YEAR 2022 ACTUAL	FISCAL YEAR 2023 ACTUAL	FISCAL YEAR 2024 ACUTAL	FISCAL YEAR 2025 APPROVED FTE	FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET	FISCAL YEAR 2027 FORECAST BUDGET	FISCAL YEAR 2028 FORECAST BUDGET
OBJECT	OBJECT ROLLUP DESCRIPTION								
11000	CASH ASSETS (BEGINNING)	1,216,007	1,709,260	2,840,818		3,467,149	3,501,820	3,536,839	3,572,207
	REVISIONS (PERMANENT CASH TRANSFERS)								
CASH Total		**$ 1,216,007**	**$ 1,709,260**	**$ 2,840,818**		**$ 3,467,149**	**$ 3,501,820**	**$ 3,536,839**	**$ 3,572,207**
41000	REVENUE FROM LOCAL SOURCES	618,553	1,234,207	1,431,195		1,249,486	1,261,981	1,274,601	1,287,347
43000	REVENUE FROM STATE SOURCES	-	-	-		-		-	-
REVENUE Total		**$ 618,553**	**$ 1,234,207**	**$ 1,431,195**		**$ 1,249,486**	**$ 1,261,981**	**$ 1,274,601**	**$ 1,287,347**
51000	PERSONNEL—COMPENSATION	51,786	69,880	501,380	28.00	1,030,016	1,040,316	1,050,719	1,061,227
SALARY Total		**$ 51,786**	**$ 69,880**	**$ 501,380**	**28.00**	**$ 1,030,016**	**$ 1,040,316**	**$ 1,050,719**	**$ 1,061,227**
52000	PERSONNEL —EMPLOYEE BENEFITS	17,544	32,770	211,919		469,663	474,360	479,103	483,894
BENEFITS Total		**$ 17,544**	**$ 32,770**	**$ 211,919**		**$ 469,663**	**$ 474,360**	**$ 479,103**	**$ 483,894**
53000	PURCHASED PROF & TECHNICAL SERVICES	300	-	-		22,000	22,220	22,442	22,667
54000	PURCHASED PROPERTY SERVICES	750	-	-		71,500	72,215	72,937	73,667
55000	OTHER PURCHASED SERVICES	6,248	-	417,131		502,590	507,616	512,692	517,819
56000	SUPPLIES	898	-	-		2,279,045	2,301,835	2,324,854	2,348,102
57000	PROPERTY	47,774	-	-		341,821	345,239	348,692	352,179
NONSALARY Total		**$ 55,969**	**$ -**	**$ 417,131**		**$ 3,216,956**	**$ 3,249,126**	**$ 3,281,617**	**$ 3,314,433**
EXPENDITURE Total		**$ 125,299**	**$ 102,650**	**$ 1,130,430**		**$ 4,716,635**	**$ 4,763,801**	**$ 4,811,439**	**$ 4,859,554**
(EXCESS) DEFICIENCY REVENUES OVER EXPENDITURES [CASH ASSETS (ENDING)]		493,254	1,131,557	300,765		(3,467,149)	$ (3,501,820)	$ (3,536,839)	$ (3,572,207)
ENDING CASH Total		**$ 1,709,260**	**$ 2,840,818**	**$ 3,141,582**		**$ -**	**$ -**	**$ -**	**$ -**

Enterprise Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

Facilities Enterprise Fund

School Year 2018-2019 marked the first year of this fund as identified as available for applying costs. Total appropriated resources will be $0.6 Million for Fiscal Year 2024-2025.

Revenues

The Facilities Enterprise Fund is to consolidate resources garnered through facility rentals of Albuquerque Public School-owned properties by members of the public, to which a small fee is assessed for custodial services and other associated costs.

Expenditures

Expenditures consist of compensation for the facilities specialist, custodians, benefits and custodial and other supplies required to ensure cleanliness and safety for clients that utilize APS facilities.

Forecast

The method of forecasting was an assumption of a 15% forecast growth rate for anticipated revenue, expenditures and cash balances for FY26, with a more conservative approach to FY27 and FY28 at 12%.

Enterprise Funds: Revenues/Expenditures/Cash Balance Fiscal Years 2022-2025, Forecast to 2028

FACILITIES ENTERPRISE FUND #6025		FISCAL YEAR 2022 ACTUAL	FISCAL YEAR 2023 ACTUAL	FISCAL YEAR 2024 ACUTAL	FISCAL YEAR 2025 APPROVED FTE	FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET	FISCAL YEAR 2027 FORECAST BUDGET	FISCAL YEAR 2028 FORECAST BUDGET
OBJECT	OBJECT ROLLUP DESCRIPTION								
11000	CASH ASSETS (BEGINNING)	1,039,214	1,164,383	1,242,955		1,236,305	1,421,751	1,592,361	1,783,444
	REVISIONS (PERMANENT CASH TRANSFERS)								
CASH Total		**$ 1,039,214**	**$ 1,164,383**	**$ 1,242,955**		**$ 1,236,305**	**$ 1,421,751**	**$ 1,592,361**	**$ 1,783,444**
41000	REVENUE FROM LOCAL SOURCES	356,607	376,162	456,678		373,875	429,956	481,551	539,337
43000	REVENUE FROM STATE SOURCES	-	-	-		-		-	-
REVENUE Total		**$ 356,607**	**$ 376,162**	**$ 456,678**		**$ 373,875**	**$ 429,956**	**$ 481,551**	**$ 539,337**
51000	PERSONNEL —COMPENSATION	159,032	198,678	186,556	4.00	935,800	1,076,170	1,205,310	1,349,948
SALARY Total		**$ 159,032**	**$ 198,678**	**$ 186,556**	**4.00**	**$ 935,800**	**$ 1,076,170**	**$ 1,205,310**	**$ 1,349,948**
52000	PERSONNEL —EMPLOYEE BENEFITS	56,916	78,700	71,670		285,933	328,823	368,282	412,476
BENEFITS Total		**$ 56,916**	**$ 78,700**	**$ 71,670**		**$ 285,933**	**$ 328,823**	**$ 368,282**	**$ 412,476**
56000	SUPPLIES	6,131	12,088	17,262		35,898	41,283	46,237	51,785
57000	PROPERTY	9,358	8,125	-		-	-	-	-
57000	PROPERTY		-	-		17,538	20,169	22,589	25,300
58000	DEBT SERVICE AND MISCELLANEOUS	-	-	-		335,011	385,263	431,494	483,273
NONSALARY Total		**$ 15,489**	**$ 20,213**	**$ 17,262**		**$ 388,447**	**$ 446,714**	**$ 500,320**	**$ 560,358**
EXPENDITURE Total		**$ 231,437**	**$ 297,591**	**$ 275,488**		**$ 1,610,180**	**$ 1,851,707**	**$ 2,073,912**	**$ 2,322,781**
	OVER EXPENDITURES [CASH ASSETS (ENDING)]	$ 125,169	$ 78,571	$ 181,190		$ (1,236,305)	$ (1,421,751)	$ (1,592,361)	$ (1,783,444)
ENDING CASH Total		**$ 1,164,383**	**$ 1,242,955**	**$ 1,424,144**		**$ -**	**$ -**	**$ -**	**$ -**

Enterprise Funds: Revenues/Expenditures/Cash Balance Fiscal Years 2022-2025, Forecast to 2028

Educational Technology Fund

In FY20, The Districted created the Educational Technology Enterprise Fund. School Year 2018-2019 marked the first year of this fund as identified as available for applying costs.

Revenues

The revenues come primarily from the Digital Learning Conference that the Educational Technology Department hosts annually in March.

Expenditures

Expenditures consist of supplies and to provide professional development for the department. The Educational Technology Enterprise Fund also procures a volume discount of Adobe licenses. Ed Tech purchases and offers licenses to schools at the discounted rates to recuperate the funds, saving the schools money with a volume purchase.

Forecast

The method of forecasting was an assumption of a 1% forecast growth rate for anticipated revenue, expenditures and cash balances for FY26, with a 2% forecast growth rate for FY27 and FY28.

Enterprise Funds:
Revenues/Expenditures/Cash Balance
Fiscal Years 2022-2025, Forecast to 2028

EDUCATIONAL TECHNOLOGY FUND		FISCAL YEAR 2022 ACTUAL	FISCAL YEAR 2023 ACTUAL	FISCAL YEAR 2024 ACUTAL	FISCAL YEAR 2025 APPROVED FTE	FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET	FISCAL YEAR 2027 FORECAST BUDGET	FISCAL YEAR 2028 FORECAST BUDGET
OBJECT	OBJECT ROLLUP DESCRIPTION								
11000	CASH ASSETS (BEGINNING)	2,922	18,955	29,256		29,970	30,270	30,875	31,493
	REVISIONS (PERMANENT CASH TRANSFERS)								
CASH Total		**$ 2,922**	**$ 18,955**	**$ 29,256**		**$ 29,970**	**$ 30,270**	**$ 30,875**	**$ 31,493**
41000	REVENUE FROM LOCAL SOURCES	23,726	13,343	15,000		25,000	25,250	25,755	26,270
43000	REVENUE FROM STATE SOURCES	-	-	-		-		-	-
REVENUE Total		**$ 23,726**	**$ 13,343**	**$ 15,000**		**$ 25,000**	**$ 25,250**	**$ 25,755**	**$ 26,270**
51000	PERSONNEL —COMPENSATION	-	-	-	0.25	6,602	6,668	6,801	6,937
SALARY Total		**$ -**	**$ -**	**$ -**	**0.25**	**$ 6,602**	**$ 6,668**	**$ 6,801**	**$ 6,937**
52000	PERSONNEL —EMPLOYEE BENEFITS	-	-	-		1,868	1,887	1,924	1,963
BENEFITS Total		**$ -**	**$ -**	**$ -**		**$ 1,868**	**$ 1,887**	**$ 1,924**	**$ 1,963**
53000	PURCHASED PROF & TECHNICAL SERVICES	1,182	654	-		-	-	-	-
54000	PURCHASED PROPERTY SERVICES	-	-	-		-	-	-	-
55000	OTHER PURCHASED SERVICES	571	1,052	4,703		14,443	14,587	14,879	15,177
56000	SUPPLIES	314	1,336	1,843		2,801	2,829	2,886	2,943
57000	PROPERTY	5,627				-	-	-	-
58000	DEBT SERVICE AND MISCELLANEOUS	-	-	-		29,256	29,549	30,140	30,742
NONSALARY Total		**$ 7,693**	**$ 3,041**	**$ 6,546**		**$ 46,500**	**$ 46,965**	**$ 47,904**	**$ 48,862**
EXPENDITURE Total		**$ 7,693**	**$ 3,041**	**$ 6,546**		**$ 54,970**	**$ 55,520**	**$ 56,630**	**$ 57,763**
(EXCESS) DEFICIENCY REVENUES OVER EXPENDITURES [CASH ASSETS (ENDING)]		$ 16,033	$ 10,302	$ 8,454		$ (29,970)	$ (30,270)	$ (30,875)	$ (31,493)
ENDING CASH Total		**$ 18,955**	**$ 29,256**	**$ 37,710**		**$ -**	**$ -**	**$ -**	**$ -**

Internal Service Funds

Explanation of Internal Service Funds

The Albuquerque Public Schools District maintains two Internal Service Funds; Internal Insurance Service Fund and Construction Services Fund.

Insurance Internal Service Fund

The Insurance Internal Service Fund was established in the FY 2008-09 budget. This fund was created to track the resources and payments associated with employee health, worker's compensation, and property and liability claims.

Revenues

The major sources of revenue are the employee and employer's share of premium costs.

Expenditures

The major expenditures in this fund include payment of the district's health/medical, dental, vision, worker's compensation, and property and liability insurance claims. Additionally, this fund pays for the salaries and benefits and other costs associated with administering the districts insurance program.

Forecast

The forecast for this fund is a function of the benefits and risk management forecasts for all Operational, Special Revenue, and Enterprise funds which act as the revenue source for this fund.

As with their funding source(s), and on average, the general forecast assumption is noted as a 1% forecast growth rate for anticipated revenue, expenditures and cash balances for each year.

Internal Services Funds: Revenues/Expenditures/Cash Balance

Fiscal Years 2022-2025, Forecast to 2028

SELF INSURANCE RESERVE FUND #7101		FISCAL YEAR 2022	FISCAL YEAR 2023	FISCAL YEAR 2024	FISCAL YEAR 2025 APPROVED	FISCAL YEAR 2025 APPROVED	FISCAL YEAR 2026 FORECAST	FISCAL YEAR 2027 FORECAST	FISCAL YEAR 2028 FORECAST
OBJECT	OBJECT ROLLUP DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	FTE	BUDGET	BUDGET	BUDGET	BUDGET
11000	CASH ASSETS (BEGINNING)	44,757,342	41,485,117	52,778,070		43,990,617	44,430,523	44,874,828	45,323,577
CASH Total		**$ 44,757,342**	**$ 41,485,117**	**$ 52,778,070**		**$ 43,990,617**	**$ 44,430,523**	**$ 44,874,828**	**$ 45,323,577**
41000	REVENUE FROM LOCAL SOURCES	-	-	-		-	-	-	-
43000	REVENUE FROM STATE SOURCES	-	-	-		-	-	-	-
44000	REVENUE FROM FEDERAL SOURCES	-	-	-		-	-	-	-
45000	OTHER FINANCING SOURCES	-	-	-		-	-	-	-
46000	OTHER ITEMS	109,434,145	129,140,292	142,341,239		143,764,652	145,202,298	146,654,321	148,120,864
REVENUE Total		**$ 109,434,145**	**$ 129,140,292**	**$ 142,341,239**		**$ 143,764,652**	**$ 145,202,298**	**$ 146,654,321**	**$ 148,120,864**
51000	PERSONNEL SERVICES—COMPENSATION	-	-	-	15.00	963,970	973,610	983,346	993,179
SALARY Total		**$ -**	**$ -**	**$ -**	**15.00**	**$ 963,970**	**$ 973,610**	**$ 983,346**	**$ 993,179**
52000	PERSONNEL SERVICES—EMPLOYEE BENEFITS	-	-	-		365,335	368,988	372,678	376,405
52000	PERSONNEL SERVICES—EMPLOYEE BENEFITS	-	-	-		-	-	-	-
BENEFITS Total		**$ -**	**$ -**	**$ -**		**$ 365,335**	**$ 368,988**	**$ 372,678**	**$ 376,405**
53000	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES			-		3,096,203	3,127,165	3,158,437	3,190,021
53000	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES			-		2,350,121	2,373,622	2,397,358	2,421,332
55000	OTHER PURCHASED SERVICES	112,706,370	117,847,339	128,007,854		20,678,071	20,884,852	21,093,700	21,304,637
55000	OTHER PURCHASED SERVICES	-	-	-		-	-	-	-
55000	OTHER PURCHASED SERVICES	-	-	-		-	-	-	-
58000	DEBT SERVICE AND MISCELLANEOUS	-	-	-		-	-	-	-
NONSALARY Total		**$ 112,706,370**	**$ 117,847,339**	**$ 128,007,854**		**$ 26,124,395**	**$ 26,385,639**	**$ 26,649,495**	**$ 26,915,990**
EXPENDITURE Total		**$ 112,706,370**	**$ 117,847,339**	**$ 128,007,854**		**$ 27,453,700**	**$ 27,728,237**	**$ 28,005,519**	**$ 28,285,575**
(EXCESS) DEFICIENCY REVENUES OVER EXPENDITURES [CA		(3,272,225)	11,292,953	14,333,385		116,310,952	117,474,061	118,648,802	119,835,290
ENDING CASH Total		**$ 41,485,117**	**$ 52,778,070**	**$ 67,111,455**		**$ 160,301,569**	**$ 161,904,584**	**$ 163,523,630**	**$ 165,158,866**

Internal Services Funds: Revenues/Expenditures/Cash Balance Fiscal Years 2022-2025, Forecast to 2028

Construction Services Fund

The Albuquerque Public Schools District established the Construction Services Fund for the first time in the Fiscal Year 2007-08 budget. The Fund was established to capture the operating costs associated with implementing the House Bill 33, Senate Bill 9, and General Obligation Bond Fund capital projects.

Revenues

The resources for this fund are generated through a transfer from the capital funds and revenues are restricted to an estimated 5% overhead on capital fund projects.

Expenditures

The district is allowed to spend up to 5% of HB33, SB9 and General Obligation Bonds to cover administrative overhead associated with construction projects. Administrative expenditures include salaries and benefits for staff, contract services, supplies and materials, equipment and other expenses that support the work performed on behalf of the capital projects. The Operational Fund covers any excess costs that are above the 5% limit. The impact to the operational is manageable if construction spending remains steady.

Forecast

The forecasted budget for this fund is a function of the capital project activity for those capital funds noted as the source for this fund.

Internal Services Funds: Revenues/Expenditures/Cash Balance Fiscal Years 2022-2025, Forecast to 2028

CONSTRUCTION SERVICES FUND #7102		FISCAL YEAR 2022 ACTUAL	FISCAL YEAR 2023 ACTUAL	FISCAL YEAR 2024 ACUTAL	FISCAL YEAR 2025 APPROVED FTE	FISCAL YEAR 2025 APPROVED BUDGET	FISCAL YEAR 2026 FORECAST BUDGET	FISCAL YEAR 2027 FORECAST BUDGET	FISCAL YEAR 2028 FORECAST BUDGET
OBJECT	OBJECT ROLLUP DESCRIPTION								
11000	CASH ASSETS (BEGINNING)	8,449,820	7,920,063	8,679,671		8,891,169	8,980,081	9,069,881	9,160,580
CASH Total		**$ 8,449,820**	**$ 7,920,063**	**$ 8,679,671**		**$ 8,891,169**	**$ 8,980,081**	**$ 9,069,881**	**$ 9,160,580**
41000	REVENUE FROM LOCAL SOURCES	-	-	-		-			
REVENUE Total		**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	**$ -**
51000	PERSONNEL SERVICES—COMPENSATION	4,883,396	4,765,654	5,332,163	69.00	5,461,547	5,516,162	5,571,324	5,627,037
SALARY Total		**$ 4,883,396**	**$ 4,765,654**	**$ 5,332,163**	**69.00**	**$ 5,461,547**	**$ 5,516,162**	**$ 5,571,324**	**$ 5,627,037**
52000	PERSONNEL SERVICES—EMPLOYEE BENEFITS	1,690,074	1,775,609	1,977,109		2,038,775	2,059,163	2,079,754	2,100,552
BENEFITS Total		**$ 1,690,074**	**$ 1,775,609**	**$ 1,977,109**		**$ 2,038,775**	**$ 2,059,163**	**$ 2,079,754**	**$ 2,100,552**
53000	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	42,508	148,100	151,885		152,336	153,859	155,398	156,952
54000	PURCHASED PROPERTY SERVICES		874,200	888,800		-	-	-	-
55000	OTHER PURCHASED SERVICES	1,143,252	352,000	323,214		909,248	918,340	927,524	936,799
56000	SUPPLIES	221,015	-	-		322,763	325,991	329,251	332,543
57000	PROPERTY	54,407	4,500	6,500		6,500	6,565	6,631	6,697
NONSALARY Total		**$ 1,461,182**	**$ 1,378,800**	**$ 1,370,399**		**$ 1,390,847**	**$ 1,404,755**	**$ 1,418,803**	**$ 1,432,991**
EXPENDITURE Total		**$ 8,034,652**	**$ 7,920,063**	**$ 8,679,671**		**$ 8,891,169**	**$ 8,980,081**	**$ 9,069,881**	**$ 9,160,580**
(EXCESS) DEFICIENCY REVENUES OVER EXPENDITURES [C		$ (8,034,652)	$ (7,920,063)	$ (8,679,671)		$ (8,891,169)	$ (8,980,081)	$ (9,069,881)	$ (9,160,580)
ENDING CASH Total		**$ 415,168**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	**$ -**

ERA Pension Plan and Other Post Employment Benefits (OPEB)

General Information about the Pension Plan

Plan Description

The New Mexico Educational Retirement Act (ERA) was enacted in 1957. The act created the Educational Employees Retirement Plan (Plan) and, to administer it, the New Mexico Educational Retirement Board (NMERB). The Plan is included in NMERB's annual comprehensive financial report. The report can be found on NMERB's website at https://www.nmerb.org/Annual_reports.html. The Plan is a cost-sharing, multiple-employer pension plan established to provide retirement and disability benefits for certified teachers and other employees of the state's public schools, institutions of higher learning, and state agencies providing educational programs. Additional tenets of the ERA can be found in Sections 22-11-1 through 22-11-55, NMSA 1978, as amended.

The Plan is a pension trust fund of the State of New Mexico. The ERA assigns the authority to establish and amend benefit provisions to a nine-member Board of Trustees (Board); the state legislature has the authority to set or amend contribution rates and other terms of the Plan. NMERB is self-funded through investment income and educational employer contributions. The Plan does not receive General Fund Appropriations from the State of New Mexico.

All accumulated assets are held by the Plan in trust to pay benefits, including refunds of contributions as defined in the terms of the Plan. Eligibility for membership in the Plan is a condition of employment, as defined in Section 22-11-2, NMSA 1978. Employees of public schools, universities, junior and community colleges, public technical and vocational institutions, state special schools, charter schools, regional education cooperatives, the New Mexico Activities Association, and certain employees at state agencies that provide an educational program, who are employed more than 25% of a full-time equivalency, are required to be members of the Plan, unless specifically excluded.

Pension Benefit

A member's retirement benefit is determined by a formula which includes three component parts: 1) the member's final average salary (FAS), 2) the number of years of service credit, and 3) a multiplier.

For members hired on or before June 30, 2019 (Tiers 1-3 members) the multiplier is 2.35%. For members hired after June 30, 2019 the multiplier accrues as follows:

Years of Service	Benefit Percentage Earned
10 or less	1.35%
10.25 to 20	2.35%
20.25 to 30	3.35%
30.25 plus	2.40%

FAS is the average of the member's fiscal annual earnings for the last 20 calendar service quarters (60 months) prior to retirement or the highest average fiscal annual earning for any 20 consecutive calendar quarters.

Summary of Plan Provisions for Retirement Eligibility by Tier

Tier 1: Membership prior to July 1, 2010
For members employed before July 1, 2010, a member is eligible to retire when one of the following events occurs:

- The member's age and earned service credit add up to the sum of 75 or more. Those who retire under the age of 60, and who have fewer than 25 years of earned service credit will receive reduced retirement benefits, or

- The member is at least 65 years of age and has five or more years of earned service credit, Or

- The member has service credit totaling 25 years or more.

Tier 2: Membership on or after July 1, 2010, but prior to July 1, 2013
Chapter 288, Laws of 2009 changed the eligibility requirements for new members who were first employed on, or after, July 1, 2010 and before July 1, 2013. The eligibility for a member who either becomes a new member on or after July 1, 2010 and before July 1, 2013, or at any time prior to July 1, 2010 was refunded all members contributions and then becomes re-employed after July 1, 2010.These members must meet one of the following requirements.

- The member's age and earned service credit add up to the sum of 80 or more. Those who retire under the age of 65, and who have fewer than 30 years of earned service credit will receive reduced retirement benefits, or

- The member is at least 67 years of age and has five or more years of earned service credit,
  Or

- The member has service credit totaling 30 years or more.

Tier 3: Membership beginning on or after July 1, 2013, but prior to July 1, 2019
Section 22-11-23.2, NMSA 1978 added eligibility requirements for new members who were first employed on or after July 1, 2013, or who were employed before July 1, 2013 but terminated employment and subsequently withdrew all contributions and returned to work for an ERB employer on or after July 1, 2013. These members must meet one of the following requirements.

- The member's minimum age is 55 and has earned 30 or more years of service credit. Those who retire earlier than age 55, but with 30 years of earned service credit will have a reduction in benefits to the actuarial equivalent of retiring at age 55, or

- The member's minimum age and earned service credit add up to the sum of 80 or more. Those who retire under the age of 65, and who have fewer than 30 years of earned service credit receive reduced retirement benefits,
  Or

- The member's age is at least 67, and the member has earned five or more years of service credit.

Tier 4: Membership beginning on or after July 1, 2019
Section 22-11-23.3, NMSA 1978, added eligibility requirements for new members who were first employed on or after July 1, 2019, or who were employed before July 1, 2019 but terminated employment and subsequently withdrew all contributions and returned to work for an ERB employer on or after July 1, 2019. A member in this tier must meet one of the following requirements.

- The member is any age and has 30 or more years of earned service credit, or
- The member is at least 67 years of age and have 5 or more years or earned service credit, or
- The sum of the member's age and years of earned service credit equals at least 80.

Form of Payment

The benefit is paid as a monthly life annuity with a guarantee that, if the payments made do not exceed the member's accumulated contributions plus accumulated interest, determined as of the date of retirement, the balance will be paid in a lump sum to the member's surviving beneficiary.

Benefit Options

The Plan has three benefit options available.

- **Option A – Straight Life Benefit** – The single life annuity option has no reductions to the monthly benefit, and there is no continuing benefit due to a beneficiary or estate, except the balance, if any, of member contributions plus interest less benefits paid prior to the member's death.
- **Option B – Joint 100% Survivor Benefit** – The single life annuity monthly benefit is reduced to provide for a 100% survivor's benefit. The reduced benefit is payable during the life of the member, with the provision that, upon death, the same benefit is paid to the beneficiary for his or her lifetime. If the beneficiary predeceases the member, the member's monthly benefit is increased to the amount the member would have received under Option A Straight Life benefit. The member's increased monthly benefit commences in the month following the beneficiary's death.
- **Option C – Joint 50% Survivor Benefit –** The single life annuity monthly benefit is reduced to provide for a 50% survivor's benefit. The reduced benefit is payable during the life of the member, with the provision that, upon death, the reduced 50% benefit is paid to the beneficiary for his or her lifetime. If the beneficiary predeceases the member, the member's monthly benefit is increased to the amount the member would have received under Option A Straight Life benefit. The member's increased monthly benefit commences in the month following the beneficiary's death.

Disability Benefit

An NMERB member is eligible for disability benefits if the member has acquired at least ten years of earned service credit and is found to be totally disabled. The disability benefit is equal to 2% of the member's Final Average Salary (FAS) multiplied by the number of years of total service credits. However, the disability benefit shall not be less than the smaller of (a) one-third of the member's FAS or (b) 2% of the member's FAS multiplied by total years of service credit projected to age 60.

Cost of Living Adjustment (COLA)

All retired members and beneficiaries receiving benefits may receive an adjustment in their benefit on July 1 following the year a member retires or July 1 following the year a member reaches the age below, whichever is later.

Membership	Age Eligible for COLA
Tier 1	65
Tier 2	65
Tier 3	67
Tier 4	67

If a member is eligible for a COLA, the amount depends on the annual change in the Consumer Price Index (CPI) and whether the fund is fully funded (that is, the fund's funded ratio is 100%). Accordingly, if there is no increase in the CPI, or the CPI is negative, the amount of the COLA will be zero (if the CPI is negative, retirement benefits will not be decreased).

When CPI has increased and the fund is fully funded, the COLA will be the same amount as the increase in the CPI except as follows: If the increase in the CPI is 2% or greater, the COLA will be one-half of the CPI increase, not to exceed 4% or to be less than 2%. However, while the fund is not fully funded, the COLA for retirees will be reduced based on the median annual retirement benefit, calculated after the end of each fiscal year:

- When the funded ratio is 90% or less, the COLA for retirees whose annuity is at or below the median and who have 25 or more years of service credit at retirement will be reduced by 10%. For retirees whose annuity is either greater than the median or who have less than 25 years of service credit at retirement, the COLA will be reduced by 20%.

- When the funded ratio exceeds 90% but is less than 100%, the COLA for retirees whose annuity is at or below the median adjusted annuity and who had 25 or more years of service credit at retirement and will be reduced by 5%. For retirees whose annuity is either greater than the median or who have less than 25 years of service credit at retirement, the COLA will be reduced by 10%.

Members on disability retirement are entitled to a COLA commencing on July 1 of the third full year following disability retirement. A member on regular retirement who can prove retirement because of a disability may qualify for a COLA beginning July 1 in the third full year of retirement.

Refund of Contributions

Members may withdraw their contributions only when they terminate covered employment in the state and their former employer(s) certification determination has been received by NMERB. Interest is paid to members when they withdraw their contributions following termination of employment at a rate set by the Board. Interest is not earned on contributions credited to accounts prior to July 1, 1971, or for contributions held for less than one year.

Contributions

For the fiscal years ended June 30, 2024 and 2023, educational employers contributed to the Plan based on the following rate schedule.

Fiscal Year	Date Range	Wage Category	Member Rate	Employer Rate	Combined Rate	Increase Over Prior Year
2024	7/1/2023 to 6/30/2024	Over $24k	10.70%	18.15%	28.85%	1.00%
2024	7/1/2023 to 6/30/2024	$24k or less	7.90%	18.15%	26.05%	1.00%
2023	7/1/2022 to 6/30/2023	Over $24k	10.70%	17.15%	27.85%	2.00%
2023	7/1/2022 to 6/30/2023	$24k or less	7.90%	17.15%	25.05%	2.00%

The contribution requirements are established in statute under Chapter 10, Article 11, NMSA 1978. The requirements may be amended by acts of the New Mexico Legislature. For the fiscal years ended June 30, 2024 and 2023, the District paid employee and employer contributions of $202,444,713 and $177,123,721, which equal the amount of the required contributions for each fiscal year.

Pension Liabilities, Pension Income, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2024, the District reported a liability of $1,442,401,566 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2023, using generally accepted actuarial principles. There were no significant events or changes in benefit provisions that required an adjustment to the roll-forward liabilities as of June 30, 2023.

The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating educational institutions at June 30, 2023, actuarially determined. At June 30, 2023, the District's proportion was 16.60933%, which was an increase of 0.52075% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the District recognized pension income of $349,447,996. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 40,883,990	$ 13,041,944
Changes of assumptions	-	214,048,834
Net difference between projected and actual earnings on pension plan investments	-	9,035,946
Changes in proportion and differences between District's contributions and proportionate share of contributions	3,620,676	47,524,388
District's contributions subsequent to the measurement date	127,614,402	-
Total	$ 172,119,068	$ 283,651,112

$127,614,402 — reported as deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date — will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended June 30,	Amount
2025	$ (232,386,491)
2026	(56,285,820)
2027	48,183,863
2028	1,342,002
Total	$ (239,146,446)

Actuarial Assumptions

Actuarial assumptions and methods are set by the Board of Trustees, based upon recommendations made by the plan's actuary. The assumption for year ending June 30, 2023, were based on Board adopted assumptions on April 17, 2020, in conjunction with the six-year actuarial experience study period ending June 30, 2019.

The total pension liability in the June 30, 2023, actuarial valuation was determined using the following significant actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases	Composed of 2.30% inflation, plus a 0.70% productivity increase rate, plus step-rate promotional increase for less than 15 years of service.
Investment rate of return	7.00%
Mortality	*Healthy Males*: 2020 GRS Southwest Region Teacher Mortality Table, set back one year and scaled at 95%. Generational mortality improvements in accordance with the Ultimate MP scales are projected from the year 2020. *Healthy Females*: 2020 GRS Southwest Region Teacher Mortality Table, set back one year. Generational mortality improvements in accordance with the Ultimate MP scales are projected from the year 2020.

The long-term expected rate of return on pension plan investments was determined using a building block approach that includes the following:

- Rate of return projections that are the sum of current yield, plus projected changes in price (valuations, defaults, etc.)
- Application of key economic projections (inflation, real growth, dividends, etc.)
- Structural themes (supply and demand imbalances, capital flows, etc.) developed for each major asset class.

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Equities	24%	
Fixed income	23%	
Alternative investments	52%	
Cash	1%	
Total	100%	7.00%

Discount Rate

Discount rate. A single discount rate of 7.00% was used to measure the total pension liability as of June 30, 2023. This is the same rate used for June 30, 2022. The 7.00% single discount rate

was based on a long-term expected rate of return on pension plan investments of 7.00%. Based on the stated assumptions and the projection of cash flows, the pension plan's fiduciary net position and future contributions were sufficient to finance all projected future benefit payments of current plan members. As a result, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.
The projections of cash flows used to determine the single discount rate assumed that plan member and employer contributions will be made at the current statutory levels.

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District's proportionate share of the net pension liability	$ 1,960,822,270	$ 1,442,401,566	$ 1,014,125,040

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in separately issued NMERB's financial reports. The reports can be found on NMERB's Web site at https://www.nmer.org/Annual_reports.html.

Payables to the Pension Plan

Payables to ERB as of year-end were $39,067,359.

APS Contribution towards ERB and Retiree Health Care			FY24 EXP	FY25 BGT	FY26 Forecast	FY2 Forecast
Fund	**OBJECT**	**Description**				
Operational	52111	Educational Retirement	108,144,968	107,848,035	107,848,035	107,848,035
Special	52111	Educational Retirement	18,395,192	17,111,282	17,282,395	17,455,219
Enterprise	52111	Educational Retirement	183,468	454,511	459,056	463,647
Internal Service	52111	Educational Retirement	950,767	1,158,829	1,170,417	1,182,121
Subtotal Educational Retirement			**$ 127,674,396**	**$ 126,572,657**	**$ 126,759,903**	**$ 126,949,022**
Operational	52112	ERA - Retiree Health	11,914,199	11,874,359	11,993,103	12,113,034
Special	52112	ERA - Retiree Health	2,023,277	2,196,000	2,217,960	2,240,140
Enterprise	52112	ERA - Retiree Health	20,220	50,090	50,591	51,097
Internal Service	52112	ERA - Retiree Health	104,773	127,714	128,991	130,281
Subtotal ERA - Retiree Health			**$ 14,062,469**	**$ 14,248,163**	**$ 14,390,645**	**$ 14,534,551**
Grand Total			**$ 141,736,865**	**$ 140,820,820**	**$ 141,150,548**	**$ 141,483,573**

General Information About the OPEB

Plan Description

Employees of the District are provided with OPEB through the Retiree Health Care Fund (the Fund)— a cost-sharing multiple-employer defined benefit OPEB plan administered by the New Mexico Retiree Health Care Authority (NMRHCA). NMRHCA was formed February 13, 1990, under the New Mexico Retiree Health Care Act (the Act) of New Mexico Statutes Annotated, as amended (NMSA 1978), to administer the Fund under Section 10-7C-1-19 NMSA 1978. The Fund was created to provide comprehensive group health insurance coverage for individuals (and their spouses, dependents, and surviving spouses) who have retired or will retire from public service in New Mexico. NMRHCA is an independent agency of the State of New Mexico. The funds administered by NMRHCA are considered part of the State of New Mexico financial reporting entity and are OPEB trust funds of the State of New Mexico. NMRHCA's financial information is included with the financial presentation of the State of New Mexico.

Benefits Provided

The Fund is a multiple employer cost sharing defined benefit healthcare plan that provides eligible retirees (including terminated employees who have accumulated benefits but are not yet receiving them), their spouses, dependents, and surviving spouses and dependents with health insurance and prescription drug benefits consisting of a plan, or optional plans of benefits, that can be contributions to the Fund and by co-payments or out-of-pocket payments of eligible retirees.

Employees Covered by Benefit Terms

At June 30, 2023, the Fund's measurement date, the following employees were covered by the benefit terms:

Plan Membership

Current retirees and surviving spouses	52,978
Inactive and eligible for deferred benefit	12,552
Current active members	93,595
	159,125
Active membership	
State general	18,462
State police and corrections	1,260
Municipal general	17,283
Municipal police	3,169
Municipal fire	2,419
Educational Retirement Board	51,002
	93,595

Contributions

Employer and employee contributions to the Fund total 3% for non-enhanced retirement plans and 3.75% of enhanced retirement plans of each participating employee's salary as required by

Section 10-7C-15 NMSA 1978. The contributions are established by statute and are not based on an actuarial calculation. All employer and employee contributions are non-refundable under any circumstance, including termination of the employer's participation in the Fund. Contributions to the Fund from the District were $14,062,467 for the year ended June 30, 2024.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2024, the District reported a liability of $190,881,162 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023. The District's proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2023. At June 30, 2023, the District's proportion was 11.21%.

For the year ended June 30, 2024, the District recognized OPEB income of $65,508,441. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 3,226,862	$ 34,559,114
Net difference between projected and actual investment earnings on OPEB plan investments	4,081,317	-
Changes of assumptions	36,734,419	180,064,885
Changes in proportion	10,633,790	13,128,085
Contributions made after the measurement date	14,062,467	-
Total	$ 68,738,855	$ 227,752,084

Deferred outflows of resources totaling $14,062,467 represent the District's contributions to the Fund made subsequent to the measurement date and will be recognized as a reduction of net OPEB liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB income as follows:

Years Ending June 30,	Amount
2025	$ (47,826,639)
2026	(33,748,157)
2027	(48,361,555)
2028	(31,699,211)
2029	(11,440,134)
Total	$ (173,075,696)

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions

Valuation date	June 30, 2023
Actuarial cost method	Entry age normal, level percent of pay, calculated on individual employee basis
Asset valuation method	Market value of assets
Actuarial assumptions:	
Inflation	2.30% for ERB members; 2.50% for PERA members
Projected payroll increases	3.00% based on years of service, including inflation
Investment rate of return	7.00%, net of OPEB plan investment expense and margin for adverse deviation including inflation
Health care cost trend rate	8.00% graded down to 4.50% over 14 years for Non-Medicare medical plan costs and 8.50% graded down to 4.50% over 16 years for Medicare medical plan
Mortality	*ERB Members:* 2020 GRS Southwest Region Teacher Mortality Table, set back one year (and scaled at 95% for males). Generational mortality improvements in accordance with the Ultimate MP scales are projected from the year 2020. *PERA Members:* Headcount-Weighted RP-2014 Blue Collar Annuitant Mortality, set forward one year for females, projected generationally with Scale MP-2017 times 60%.

Rate of Return

The long-term expected rate of return on OPEB plan investments was determined using a building block method in which the expected future real rates of return (net of investment fees and inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset

allocation percentage, adding expected inflation and subtracting expected investment expenses and a risk margin. The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumptions.

The best estimates for the long-term expected rate of return is summarized as follows:

Asset Class	2024
U.S. core fixed income	1.60%
U.S. equity - large cap	6.90%
Non-U.S. - emerging markets	8.70%
Non-U.S. - developed equities	7.20%
Private equity	10.00%
Credit and structured finance	3.70%
Real estate	3.60%
Absolute return	3.20%
U.S. equity - small/mid cap	6.90%

Discount Rate

The discount rate used to measure the total OPEB liability is 6.22% as of June 30, 2023. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at rates proportional to the actuary determined contribution rates. For this purpose, employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included. Based on those assumptions, the Authority's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members through the fiscal year ending June 30, 2059. The 7.00% discount rate, which includes the assumed inflation rate of 2.30% for ERB members and 2.50% for PERA members, was used to calculate the net OPEB liability through 2052. Beyond 2059, the index rate for 20 year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher (3.54%) was applied. Thus, 6.22% is the blended discount rate.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rates

The following presents the net OPEB liability, calculated using the discount rate of 6.22% as of June 30, 2023, as well as what the Fund's net OPEB liability would be if it were calculated using a discount rate that is 1-percent lower or 1-percent higher than the current rate:

1% Decrease (5.22%)	Current Discount Rate (6.22%)	1% Increase (7.22%)
$ 240,654,051	$ 190,881,162	$ 150,535,562

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

1% Decrease	Current Trend Rate	1% Increase
$ 158,030,209	$ 190,881,162	$ 228,609,553

OPEB Plan Fiduciary Net Position

Detailed information about the net OPEB plan's fiduciary position is available in NMRHCA's audited financial statements for the year ended June 30, 2023.

Payable Changes in the Net OPEB Liability

At June 30, 2024, the District reported a payable of $4,075,587 for outstanding contributions due to NMRHCA for the year ended June 30, 2024.

Emiliano Reyes Roybal, Junior, Valley High School

INFORMATIONAL SECTION

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Date 2007-2010; 2012-09-02
Author Danae Hurst, Asaavedra32, John Phelan, Luigi Novi, crop, montage and hue/contrast changes: KingCam
Description: false-color montage of images of Albuquerque NM

Table of Contents

INFORMATIONAL SECTION 469
TABLE OF CONTENTS 470
ALBUQUERQUE'S HISTORY 471
ALBUQUERQUE'S FUTURE 474
DEBT MANAGEMENT PLAN UPDATE 483
TOTAL DEBT SERVICE REQUIREMENTS 485
APS OPERATIONAL SCOPE 486
ALBUQUERQUE PUBLIC SCHOOLS CURRENT MAP 487
ENROLLMENT TRENDS 488
ENROLLMENT PROJECTIONS 489
CLOSING THE ACHIEVEMENT GAP 490
ACADEMIC ACHIEVEMENTS 491
COMMUNITY NUTRITION RESOURCES 493
QUALITY OF EDUCATION AND FAMILY ENGAGEMENT SURVEY 495
CAPITAL MASTER PLAN FINANCIAL MANAGEMENT PLAN PRINCIPLES 496
APS CAPITAL MASTER PLAN BACKGROUND 497
CAPITAL MASTER PLAN (CMP) STRATEGIES & ELECTIONS 498
CAPITAL MASTER PLAN & ELECTIONS 499
APS FULL-TIME EQUIVALENT EMPLOYEES 501

Student Artwork in this Section
Noah Rex, Senior, Sandia High School

ALBUQUERQUE'S HISTORY

Albuquerque is a city of contrasts. Nestled between the towering Sandia Mountains and the Rio Grande Valley, the city of Albuquerque is rich with culture and heritage, breathtaking landscape and equipped with vibrant energy that's indispensable to a fast-growing city. Year after year residents flock to the city to enjoy Albuquerque's quality of life and developing business environment. The city continues to grow its infrastructure, enhance its business policies and expand its outlook for current and future business prospects. The population continues to grow as well to accommodate the evolving environment. Albuquerque has grown from 5,000 residents at the onset of the railroad era in the 1880s to a census-estimated population of 561,008 in 2022. It is the most populous city in New Mexico and the 31st most populous city in the United States.

Courtesy U.S. Navy photo by Mass Communication Specialist 1st Class Mark O'Donald/Released)

Albuquerque is a center for tourism, attracting skiers, museum-goers, balloonists, and adventure-seekers of all kinds. Albuquerque's temperate climate, 77% sunshine duration, proximity to both mountains and rivers and central location along both old Route 66 and, later, Interstate 40 have been drawing people to Albuquerque for years. Some have stayed for a few days, some for a lifetime, but nearly everyone who's ever been here has wonderful things to say about the city.

Old Town Plaza, Albuquerque, New Mexico, in the early 1900's

Center for Southwest Research, University Libraries, University of New Mexico

Albuquerque was founded in 1706 with 18 families as the Spanish colonial outpost and presidio *Villa de Albuquerque.* Its history began as a farming community and strategically located military outpost along the Camino Real, but was not incorporated until 1891.

Much earlier than the 1890s, Albuquerque and its economy were drastically evolving. From agriculture and transportation to healthcare and technology, Albuquerque's economic base was constantly changing. Long before the railroad, Albuquerque was the sheep-herding center of the West. In the 1850s and 1860s, following the annexation of New Mexico to the United States, the sheep raising industry boomed. Miners in California and Colorado fueled a demand that lead to the raising of hundreds of thousands of sheep across the mesas outside the city. The economic impact of sheep-herding and wool trade would prove to be valuable well into the next century. As the city approached the 20th century, the arrival of the railroad (1880) brought forth new economic opportunity. Initiated by railroad planners, New Albuquerque or New Town became home to the largest repair facility between Kansas and California. Albuquerque was quickly beginning to resemble most western boomtowns, equipped with everything from saloons and a horse-drawn streetcar system to a red-light district.

Rio Grande Sandia Mountains, Photo Credit City of Albuquerque, Bill Tondreau

With the boom, came an influx of immigrants of all descents. Albuquerque was now home to a growing mix of American Indians, Hispanic and Latino Americans, European Americans, African Americans, and Asian Americans. As with any growing city, Albuquerque began to expand its infrastructure and services to include a school system, electricity, water works and telephones. Near the turn of the century, Albuquerque's climate was touted as "healing" and had "lungers" coming from far and wide flocking to the state. Before long, 1/3 of the city's population consisted of those suffering from tuberculosis or other respiratory diseases or those caring for them. It was through this that more than a dozen sanitariums were born, offering healthcare for ailing residents.

Southwestern Architecture, Photo Credit: City of Albuquerque

Today, Albuquerque is on the forefront of cancer research, heart hospitals and the University of New Mexico's medical and business schools are known throughout the country.

Transportation and government followed the healthcare era. Albuquerque was selected as a stop on the first transcontinental air route in the 1920s and Route 66 brought the first transcontinental motorists through the city. The 1940s were a time of rapid growth with a US Army airfield constructed east of the city. Kirtland Air Force Base and Sandia National Laboratories would then lay the foundation for decades of nuclear research and technological advances. Kirtland AFB currently has more than $4 billion in fiscal impact to Albuquerque, Bernalillo County and New Mexico annually and is the state's largest employer with the majority being civilians associated with Sandia National Labs, the Department of Energy, and the Air Force. Research and technology are driving Albuquerque into the future.

Outside the joint computational engineering lab at Sandia National Laboratory, Courtesy US Dept. of Energy

Now, as Albuquerque continues to develop a globally competitive economic region, the city is on the map and continues to be a favorite among expanding and relocating companies and a "place to watch" as it proceeds to climb the high-tech ladder.

Source: Albuquerque Chamber of Commerce

ALBUQUERQUE'S FUTURE

Economic Update: New Employers and Recent Expansions

Netflix
1,000+ new jobs

Amazon
1,000+ new jobs

Faneuil
700 new jobs

NBC Universal
325+ new jobs

Intel
400 new jobs

New Mexico Fresh Foods
145 + new jobs

Carenet Health Services
240 + new jobs

Bueno Foods
49 new jobs

Orbital ATK
150 new jobs

Build with Robots
64 new jobs

Lending Solutions Incorporated
170 new jobs

Affordable Solar
95 new jobs

Kairos Power
65 new jobs

Jabil
120 new jobs

Economic Outlook

- BlueHalo- BlueHalo, an integrated national security and technology company, has chosen Albuquerque for a new state-of-the-art campus to facilitate BlueHalo's acceleration into production and its long-term commitment to investing in New Mexico and creating high-wage manufacturing jobs. The development will bring hundreds of BlueHalo's Albuquerque-based employees into a consolidated ecosystem. Its decision to expand in New Mexico over other locations preserves the existing 260 New Mexico jobs and creates an additional 64 jobs with an average salary of $90,000. The total economic impact for the project with existing and expanded operations is $3.2 billion over the next 10 years.

- MTX- A premier global technology consulting firm, announced plans with public officials in August to establish a southwest regional office in Albuquerque as part of its continued expansion. MTX partners with public sector agencies and organizations to modernize technology to advance the happiness, health, and economics of the communities they serve worldwide. The company is committed to creating 250 hi-tech jobs in Albuquerque in the next five years. MTX plans to lease office space and hire 250 employees with an average salary of $90,000 to $175,000.

- Kairos Power, LLC an innovative CleanTech engineering company, chose Albuquerque as its home for a new engineering center to support the development of its advanced reactor technology. Over the next few years, this company will invest up to $125 million on the campus and create more than 65 high-paying jobs.

- Faneuil Inc. established a new operation in Albuquerque and has begun the process of hiring over 500 employees, reaching a total of 700 Albuquerque-based employees to handle its business outsourcing and customer-service contracts. The company expects to have a $21.6 million payroll in Albuquerque within three years.

- Kirtland Air Force Base- KAFB contributed about $4.6 billion to the local economy in their 2020 fiscal year. That marked a slight increase from $4.5 billion in the 2018 fiscal year. More than 23,000 work on KAFB and the base's annual payroll is about $2.3 billion. The Department of Energy and Sandia National Laboratories account for about 12,700 of those employees and about $1.4 billion in payroll. KAFB workforce grew by about 400 employees in the last two years. There are plans to add about 2,000 jobs in the coming years.

- Netflix acquired the Albuquerque Studios. They initially committed to a direct spend of at least $1 billion in ten years, of which $600 million in the first five years of operations and up to 1,000 jobs per year. In early 2021, Netflix committed an additional billion dollars of direct spend in New Mexico. Netflix is currently spending on average a million dollars a day in the Albuquerque metro area.

- Jabil selected Albuquerque as their National Center of Excellence for 3D Printing. The company is investing $42 million and adding over 120 quality technology and manufacturing jobs, adding to the 360 full-time employees on site.

- Air Force Research Labs- In April 2021, Q Station began operations. It is a collaborative project between the Air Force Research Laboratory, the City of Albuquerque Economic Development Department, and a handful of other economic development organizations in Albuquerque. This cutting-edge facility will be focused on driving high-tech economic development and new business opportunities to New Mexico. Q Station is designed to allow aerospace, directed energy and related tech companies to work more seamlessly with government entities and private industry to encourage better, faster innovation that the country needs.

- NBC Universal entered into a 10-year commitment to create a major Albuquerque production venture. Production spending is estimated to reach $500 million, with 330 full time jobs generating a total economic impact of $1.1 billion. The total number of job, direct and indirect, is expected to exceed 800. The facility opened in June 2021.

As Albuquerque continues to evolve, residential growth is forecasted to remain modest until the trend reverts to a more traditional pattern with a resurgence of new homes in the northwest and southwest quadrants of the City and a resale of existing homes in the near and east heights of Albuquerque. Projected development impacts of master planned communities at full-build-out are subject to the economic revitalization of the metropolitan region.

- There has been a healthy resurgence resale of existing homes since 2019.

- Western Albuquerque Land Holdings LLC/Santolina (WALH, formerly SunCal Corporation) & Mesa Del Sol Development will continue to be the biggest players in urban growth over the next several decades.

- WALH constitutes of 13,851 acres of land located on the western/SW edge of Albuquerque. This plan is projected to have 37,930 residential units at built out over the next 40-50 years.

- Mesa Del Sol is a Master Planned ‘New Urbanist’ Community constituting of 9,000 acres of land located on Eastern/SE Albuquerque. This plan is projected to have 37,500 residential units at built out over the next 20-40 years.

Albuquerque Home Prices

The chart below shows Median Sales Price for Albuquerque Home Prices from October 2021 through September 2022.

Median Sales Price	Single-Family Detached	Year-Over-Year Change	Single-Family Attached	Year-Over-Year Change
Oct-2021	$292,920	+11.0%	$218,000	+24.4%
Nov-2021	$310,000	+21.1%	$225,000	+28.6%
Dec-2021	$315,000	+18.9%	$209,500	+10.8%
Jan-2022	$310,000	+20.2%	$210,500	+16.9%
Feb-2022	$315,000	+18.9%	$242,500	+24.4%
Mar-2022	$325,000	+19.8%	$231,500	+21.8%
Apr-2022	$335,000	+19.2%	$240,000	+12.9%
May-2022	$340,900	+17.6%	$250,000	+18.8%
Jun-2022	$331,000	+8.5%	$234,000	+9.1%
Jul-2022	$334,000	+11.3%	$234,500	+13.0%
Aug-2022	$330,000	+10.7%	$247,500	+16.7%
Sep-2022	**$340,000**	**+15.3%**	**$248,000**	**+12.2%**
12-Month Avg*	$323,000	+15.4%	$230,000	+15.0%

* Median Sales Price for all properties from October 2021 through September 2022. This is not the average of the individual figures above.

http://www.gaar.com/market-statistics

Principal Employers

	2024		2014
Employer	Employees	Rank	Rank
Sandia National Laboratories	15,100	1	4
University of New Mexico	11,875	2	2
Albuquerque Public Schools	10,150	3	3
City of Albuquerque	5,800	4	6
Lovelace Hospitals	3,650	5	10
Amazon	3,500	6	-
Bernalillo County	2,375	7	12
Central NM Community College	2,300	8	-
Speridan Technologies	2,200	9	-
Blue Cross Blue Shield	1,700	10	-
Total	58,650		

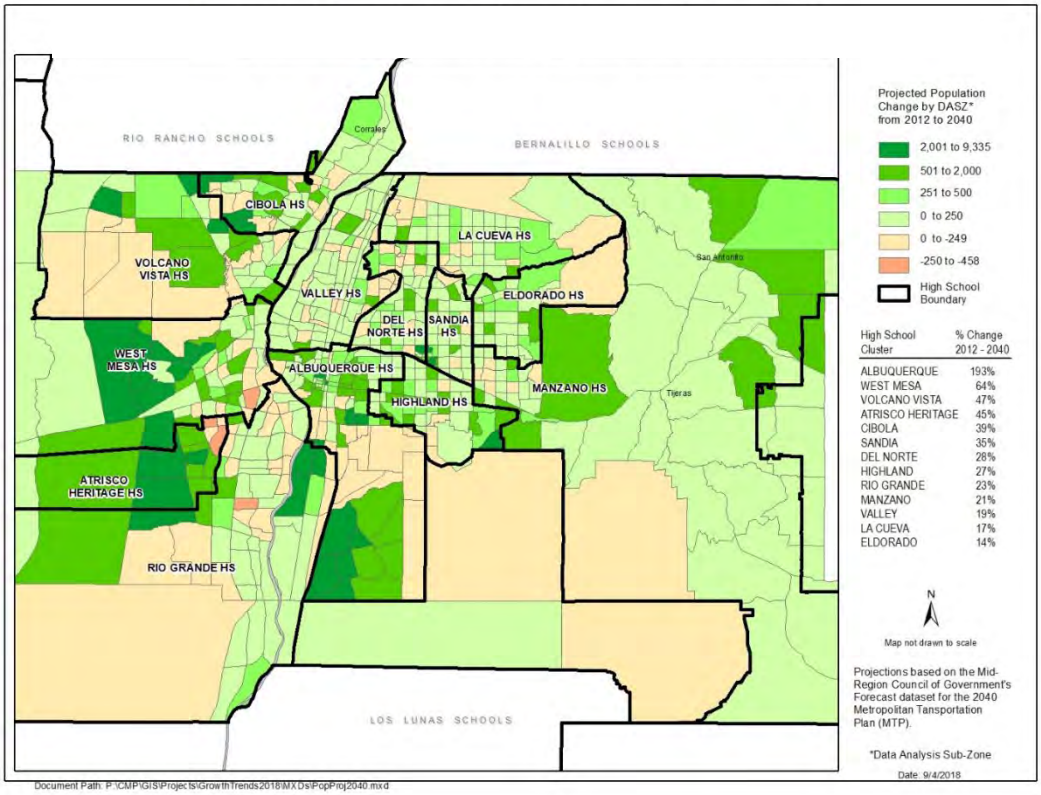
Note: 2014 number of employees not available.
Source: New Mexico Partnership

Employment Profile

Albuquerque MSA	2024	2023	2022	2021	2020	2019	2018
Total Nonfarm Employment	422,200	410,300	397,600	387,300	377,400	396,700	397,200
Total Private Employment	344,700	334,100	321,300	311,100	299,400	319,600	315,400
Goods-producing	47,500	45,200	46,500	44,000	40,900	40,000	39,900
Mining, logging & construction	29,300	27,700	29,300	27,900	24,600	23,900	24,100
Manufacturing	18,200	17,500	17,200	16,100	16,300	16,100	15,800
Service-providing	374,700	367,100	351,100	343,300	336,500	356,700	357,300
Private service-providing	297,200	288,900	274,800	267,100	258,500	279,600	275,500
Trade, transportation, and utilities	68,600	66,900	66,200	61,200	62,100	62,400	63,200
Information	5,400	5,700	5,500	4,900	5,500	6,500	7,200
Financial activities	20,900	22,000	18,100	17,700	18,800	18,700	19,400
Professional and business services	69,200	66,900	62,500	63,800	62,000	64,300	64,700
Education and health services	71,400	68,800	66,300	66,600	64,200	66,800	63,000
Leisure and hospitality	48,100	46,600	44,400	41,300	34,500	48,300	45,700
Other services	13,600	12,000	11,800	11,600	11,400	12,600	12,300
Government	77,500	78,200	76,300	76,200	78,000	77,100	81,800

Source: New Mexico Department of Workforce Solutions

Projected Population Change – 2012 to 2040



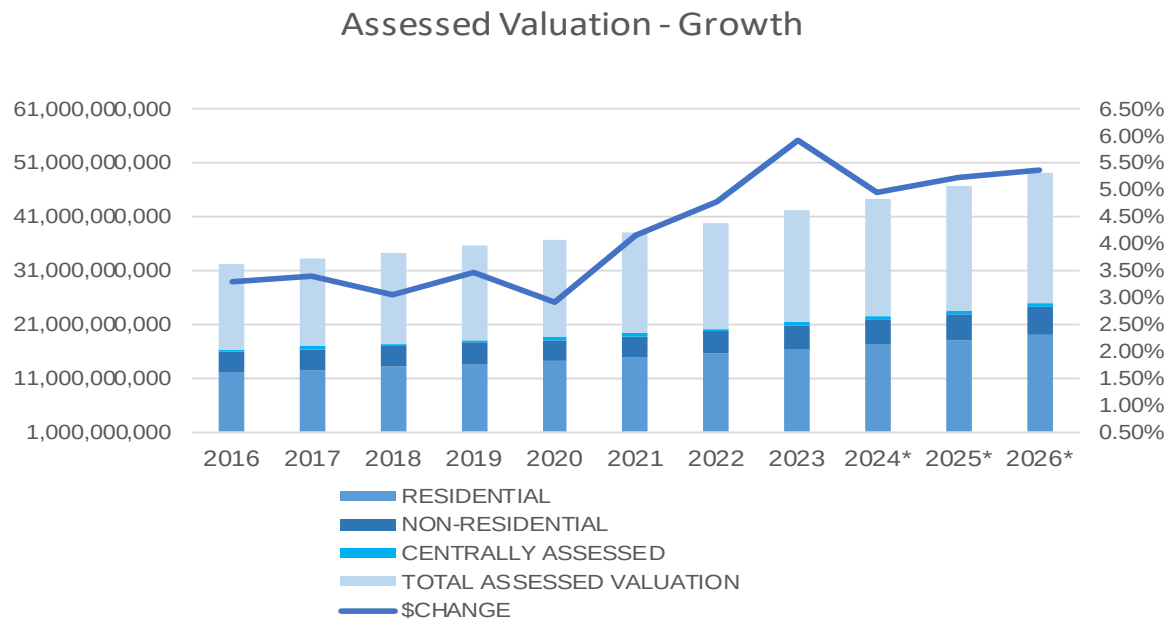
Tax Base Overview

Annual Growth

Albuquerque Municipal School District No. 12
Information on Revenue Capacity
Information about Assessed Valuation - Growth

TAX YEAR	RESIDENTIAL	NON-RESIDENTIAL	CENTRALLY ASSESSED	TOTAL ASSESSED VALUATION	$CHANGE
2016	12,007,217,036	3,842,269,504	502,727,065	15,849,486,540	3.28%
2017	12,529,082,860	3,859,751,869	512,394,090	16,388,834,729	3.40%
2018	13,060,392,537	3,829,639,496	475,352,283	16,890,032,033	3.06%
2019	13,569,738,615	3,906,776,212	538,871,530	17,476,514,827	3.47%
2020	14,030,029,402	3,955,770,096	535,314,633	17,985,799,498	2.91%
2021	14,779,240,567	3,950,872,164	569,856,282	18,730,112,731	4.14%
2022	15,542,058,310	4,083,280,581	562,560,173	19,625,338,891	4.78%
2023	16,375,262,353	4,410,993,426	611,954,020	20,786,255,779	5.92%
2024*	17,184,200,313	4,628,896,501	642,184,549	21,813,096,814	4.94%
2025*	18,079,497,149	4,870,062,009	675,642,364	22,949,559,158	5.21%
2026*	19,048,558,197	5,131,097,332	711,856,794	24,179,655,529	5.36%

**Projected based on average of 3 prior years $ change.*



District Tax Rates

	OPERATIONAL		TWO MILL LEVY		HB 33 LEVY		DEBT SERVICE*			TOTAL	
	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	GO Bonds	Ed Tech Notes	Combined Debt Sevice	Residential	Non-Residential
2018	0.2670	0.5000	1.9210	2.0000	3.8000	4.3440	4.1180	0.367	4.485	10.473	11.329
2019	0.2690	0.5000	2.0000	2.0000	3.8350	4.3440	4.2620	0.222	4.484	10.588	11.328
2020	0.2700	0.5000	2.0000	2.0000	3.8380	4.3440	4.2840	0.196	4.480	10.588	11.324
2021	0.2640	0.5000	2.0000	2.0000	3.7610	4.3440	4.4800	0	4.480	10.505	11.324
2022	0.2710	0.5000	2.0000	2.0000	3.8380	4.3440	4.4800	0	4.480	10.589	11.324
2023	0.2730	0.5000	2.0000	2.0000	3.8380	4.3440	4.4800	0	4.480	10.591	11.324
2024*	0.2730	0.5000	2.0000	2.0000	3.8380	4.3440	4.4800	0	4.480	10.591	11.324
2025*	0.2730	0.5000	2.0000	2.0000	3.8380	4.3440	4.4800	0	4.480	10.591	11.324
2026*	0.2730	0.5000	2.0000	2.0000	3.8380	4.3440	4.4800	0	4.480	10.591	11.324

**no change projected for 2024, 2025 or 2026.*

Source: New Mexico Department of Finance and Administration

Statewide Average:

	Operational		Two Mill Levy		HB 33 Levy				Total	
Tax Year	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	GO Bonds	ETNs	Residential	Non-Residential
2023	$ 0.355	$ 0.470	$ 1.869	$ 1.820	$ 0.503	$ 0.507	$ 5.217	$ 0.679	$ 8.623	$ 8.693

Source: New Mexico Department of Finance & Administration

Major Taxpayers

Taxpayer	Business	Tax Year 2023 Valuation	% of Total A.V.
Public Service Co. of New Mexico	Electric Utility	$ 310,639,331	1.49%
Amazon.com Services LLC	Internet Retail	63,732,921	0.31%
New Mexico Gas Company	Gas Utility	51,382,753	0.25%
Comcast	Cable Provider	41,913,726	0.20%
Presbyterian Healthcare	Healthcare	25,554,639	0.12%
Markets Wholly Owned by Cellco PTN	Retail	21,994,850	0.11%
Verizon Wireless	Cellular	19,954,342	0.10%
BNSF Railway	Railroad	18,320,874	0.09%
Southwest Airlines	Airlines	17,479,259	0.08%
Qwest Corp	Telephone	16,890,229	0.08%
Top Ten Centrally and Locally Assessed Values		$ 587,862,924	2.83%
Total 2022 Assessed Valuation		$ 20,786,255,779	

Source: Bernalillo County Treasurer's Office

Assessed Tax Levies and Collections

Information about Assessed Tax Levies and Collections – 10 Years (unaudited)

Bernalillo County

Tax Year	Fiscal Year	Net Taxes Charged to Treasurer	Current Tax Collections [1]	Current Collections as a % of Net Levied	Current/ Delinquent Tax Collections [2]	Current/Delinquent Collections as a % of Net Levied
2022	22/23	$ 817,719,352	$ 794,600,406	97.2%	$ 794,600,406	97.2%
2021	21/22	777,325,473	754,731,268	97.1%	769,300,640	99.0%
2020	20/21	756,976,865	734,177,887	97.0%	754,018,982	99.6%
2019	19/20	735,714,719	712,208,595	96.8%	733,398,178	99.7%
2018	18/19	711,557,582	689,522,592	96.9%	709,558,324	99.7%
2017	17/18	685,398,947	667,754,934	97.4%	676,671,287	98.7%
2016	16/17	663,107,919	642,661,947	96.9%	659,878,462	99.5%
2015	15/16	641,680,120	621,125,054	96.8%	639,445,439	99.7%
2014	14/15	626,867,177	606,258,064	96.7%	625,853,281	99.8%
2013	13/14	613,838,522	593,530,750	96.7%	605,201,600	98.6%

(1) As of June 30 of each fiscal year.
(2) As of June 20, 2023
Source: Bernalillo County Treasurer's Office

Sandoval County

Tax Year	Fiscal Year	Net Taxes Charged to Treasurer	Current Tax Collections [1]	Current Collections as a % of Net Levied	Current/ Delinquent Tax Collections [2]	Current/Delinquent Collections as a % of Net Levied
2022	22/23	$ 157,850,066	$ 153,229,924	97.1%	$ 153,229,924	97.1%
2021	21/22	144,304,219	139,859,626	96.9%	142,943,050	99.1%
2020	20/21	134,831,632	129,969,551	96.4%	134,144,219	99.5%
2019	19/20	131,742,870	127,693,224	96.9%	131,223,611	99.6%
2018	18/19	119,816,354	116,428,185	97.2%	119,422,853	99.7%
2017	17/18	114,531,876	110,892,832	96.8%	112,959,634	98.6%
2016	16/17	124,318,657	120,420,512	96.9%	123,735,470	99.5%
2015	15/16	119,025,995	115,487,496	97.0%	118,413,405	99.6%
2014	14/15	115,903,449	111,651,378	96.3%	115,503,596	99.7%
2013	13/14	115,729,254	111,929,449	96.7%	113,605,377	98.2%

(1) As of June 30 of each fiscal year.
(2) As of June 30, 2023
Source: Sandoval County Treasurer's Office

Debt Management Plan Update

Bonds are secured by the District's full faith and credit and are general obligations of the District payable from *ad valorem* taxes to be levied, without limitation as to rate or amount, against all taxable property within the District. Debt service requirements are liquidated as property taxes are received and debt service principal and interest payments become due. They are paid primarily from the General Fund and Debt Service Fund. Interest on all issues is payable semiannually on February 1 and August 1. Principal is payable annually on August 1. The proceeds of the bonds are being used for the purpose of erecting, remodeling, making additions to and furnishing school buildings, and purchasing and improving school grounds.

General Long-Term Debt. Article IX, Section 11 of the New Mexico Constitution limits the powers of a school district to incur general obligation debt beyond a school year. The school district can incur such debt for "the purpose of erecting, remodeling, making additions, and furnishing buildings or purchasing or improving school grounds or purchasing computer software or hardware for student use in public classrooms or any combination of these purposes." The approval of the debt is subject to a vote of the local electors and may not exceed 6% of the assessed valuation of the taxable property within the school district. In accordance with the assessed valuation limitation calculation, the District's long-term debt may not exceed $1,247,175,347.

To this point, the District has not maintained a level of indebtedness to the maximum extent allowed. However, due to the need to add additional facilities to address fluctuations of the District's student population, upgrade and expand existing facilities, provide for the growing demand for technology in education and the shift to digital curricula, and to leverage additional funds available from Public School Capital Outlay, on November 2, 2021, the voters approved a $200 million General Obligation bond. The District sold $80 million of these bonds in May 2024.

The District maintains a strong rating of AA with S&P. In January 2021, Moody's Investors Service downgraded the Districts issuer rating from Aa3 to A1, due to participation in a poorly-funded statewide cost-sharing pension plan. The downgrade only effects the previously issued bonds rated by Moody's. The current bond issue and refunding bonds were assigned an AA rating based on the State of New Mexico's bond rating. Effective July 1, 2003, school district bonds are also permitted to carry the enhanced State of New Mexico bond rating of Aa2. This action was authorized in Senate Bill 847. The effect of this bill will be to reduce the risk to bond holders and, as a consequence, reduce the interest costs to the taxpayer.

General Obligation Bonds. Local property taxes serve as the revenue source for the repayment of general obligation bonds. Because of the growth of both residential and commercial assessed valuation for properties in the Albuquerque School District, the District has undertaken an aggressive expansion program to add additional classroom space in the District. The following table illustrates the growth of the assessed valuation for the District.

Valuation Table

Tax Year	Albuquerque Public Schools
2023	$ 20,786,255,779
2022	19,625,338,891
2021	18,730,112,731
2020	17,985,673,062
2019	17,476,514,827
2018	16,890,032,033
2017	16,388,834,729
2016	15,849,486,540

Source: Bernalillo and Sandoval County Assessor's Office

Because of continued development in both the residential and commercial properties in the District, it is expected that future assessed valuations will continue to increase. It is also expected that voter support for the District will continue to be strong, and revenues from General Obligation Bond proceeds will continue to be an integral part of the District's Capital Master Plan.

The District has never defaulted on any of its debt or other obligations. Following is the District's total general obligation debt as of June 30, 2024.

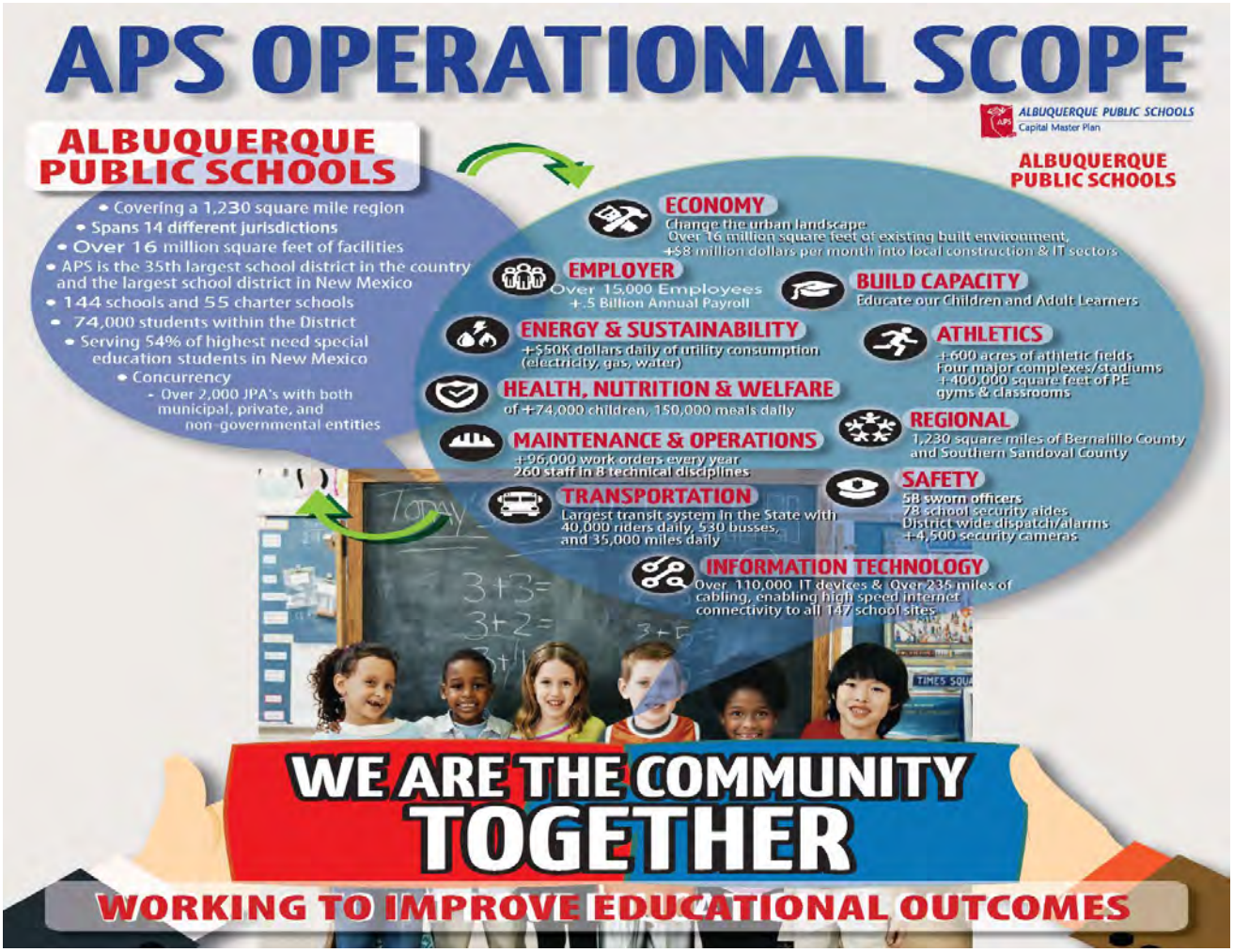
Series	Original Amount Issued	Maturity	Principal Outstanding
2009-C QSCB	$ 14,300,000	8/1/2024	$ 7,150,000
2010-B QSCB	32,690,000	8/1/2027	32,690,000
2014-A GOB	75,000,000	8/1/2029	-
2014-B GOB Refunding	94,305,000	8/1/2023	-
2015 GOB	70,000,000	8/1/2030	60,100,000
2017 GOB	100,000,000	8/1/2033	79,900,000
2018 GOB	110,000,000	8/1/2037	89,800,000
2021-A GOB	43,000,000	8/1/2036	33,800,000
2021-B GOB Refunding	29,100,000	8/1/2024	10,665,000
2021-C GOB Refunding	28,525,000	8/1/2029	25,175,000
2022A GOB	57,000,000	8/1/2037	43,855,000
2023A GOB	70,000,000	8/1/2038	47,050,000
2023B Refunding	42,885,000	8/1/2029	42,480,000
2024 GOB	80,000,000	8/1/2039	80,000,000
Total	$ 846,805,000		$ 552,665,000

Total Debt Service Requirements
Debt Capacity Information

Debt Requirements to Maturity (unaudited)

General Obligation Bonds Fiscal Year Ending June 30,	Principal	Interest	Total Debt Service
2025	$ 85,155,000	$ 22,390,014	$ 107,545,014
2026	62,125,000	20,132,601	82,257,601
2027	53,875,000	17,421,194	71,296,194
2028	54,975,000	14,918,164	69,893,164
2029	52,540,000	12,500,543	65,040,543
2030-2034	167,785,000	34,561,361	202,346,361
2035-2039	73,605,000	8,083,375	81,688,375
2040-2044	2,605,000	65,125	2,670,125
Totals	$ 552,665,000	$ 130,072,377	$ 682,737,377

Source: APS Financial Statement-Note 10



The City of Albuquerque is located in one of the most picturesque and diverse areas on the Rio Grande River in the north central part of New Mexico. This high desert city is the state's largest metropolitan center with roughly one half-million residents, claiming one quarter of the population of the entire state.

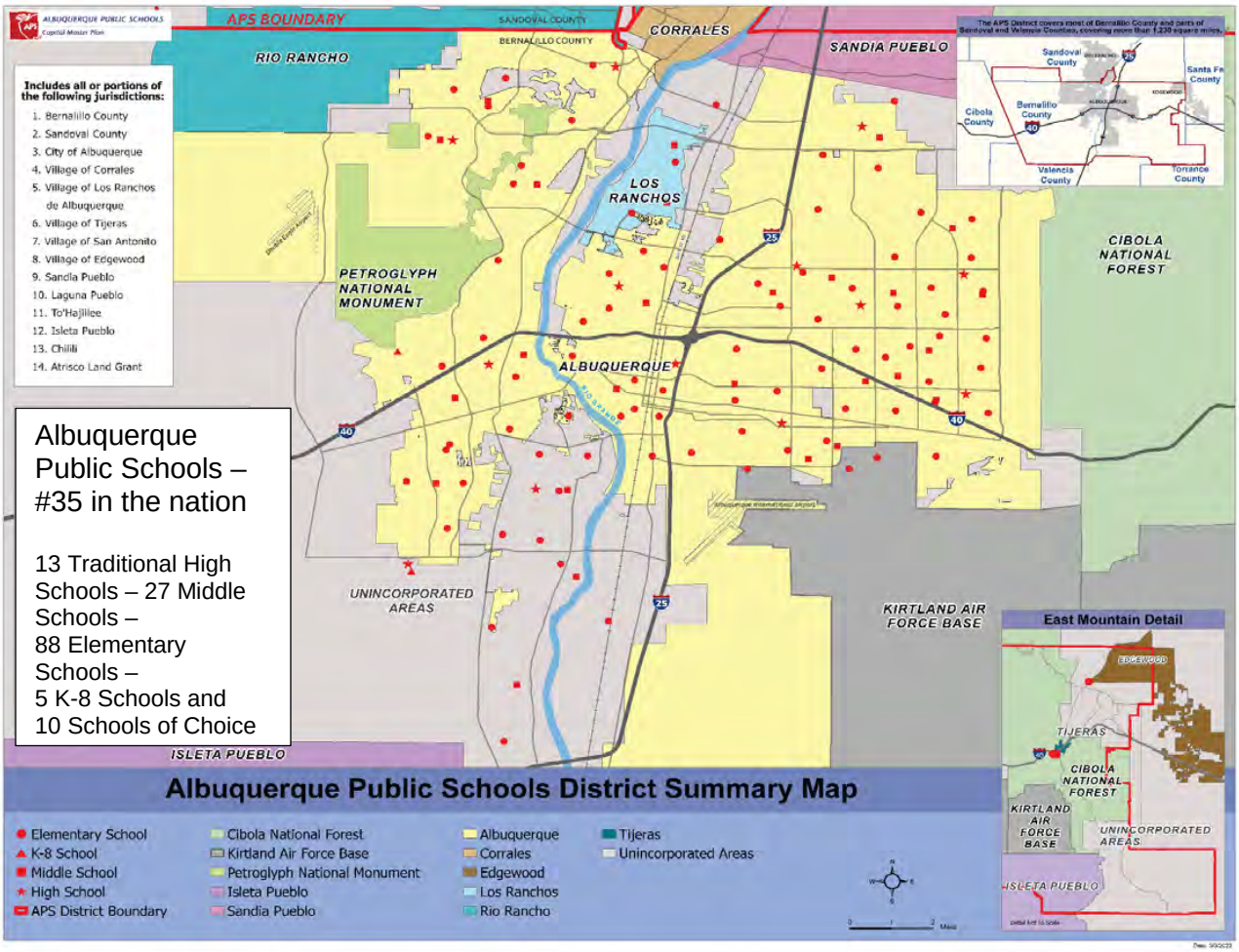
The Albuquerque Public School district encompasses roughly 1,230 square miles. It includes the city limits of the city of Albuquerque, nearly all of Bernalillo County outside of Albuquerque, and extends into Sandoval County to include the Village of Corrales.

APS is the 35th largest school district in the country and the largest school district in New Mexico with approximately 66,455 Albuquerque Public School students, not including charter school students within the APS geographical boundary.

The next largest school district in the state is Las Cruces with 23,771 students in 40 schools.

For the 24-25 school year, APS has a total of 143 school sites (88 elementary schools, 27 middle schools, 13 traditional high schools, 5 K-8 schools and 10 schools of choice). In addition, there are 30 APS-authorized charter schools and 23 NMPED authorized charter schools.

Albuquerque Public Schools Current Map

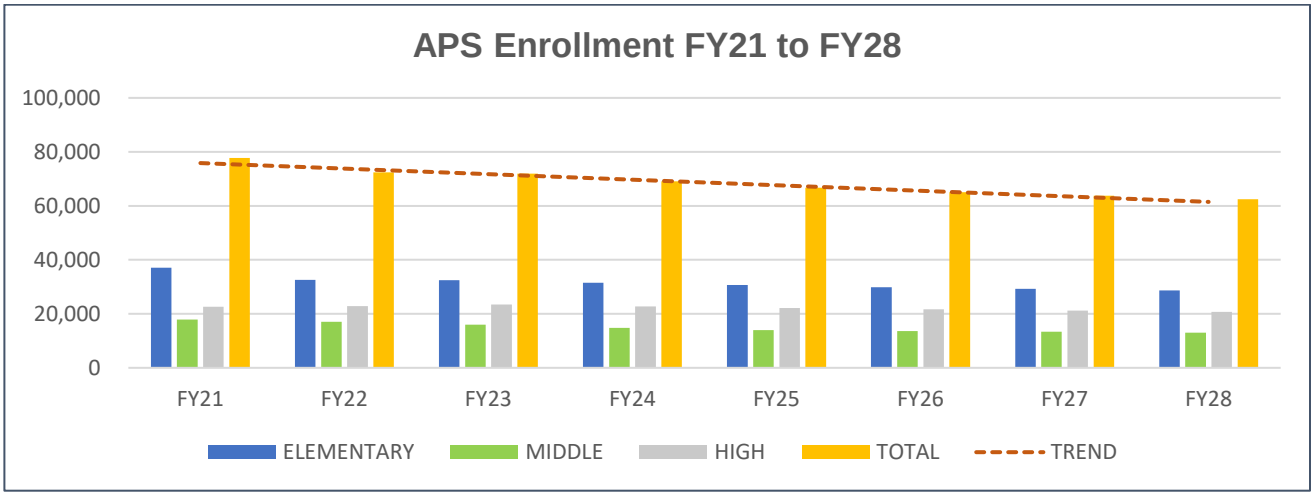


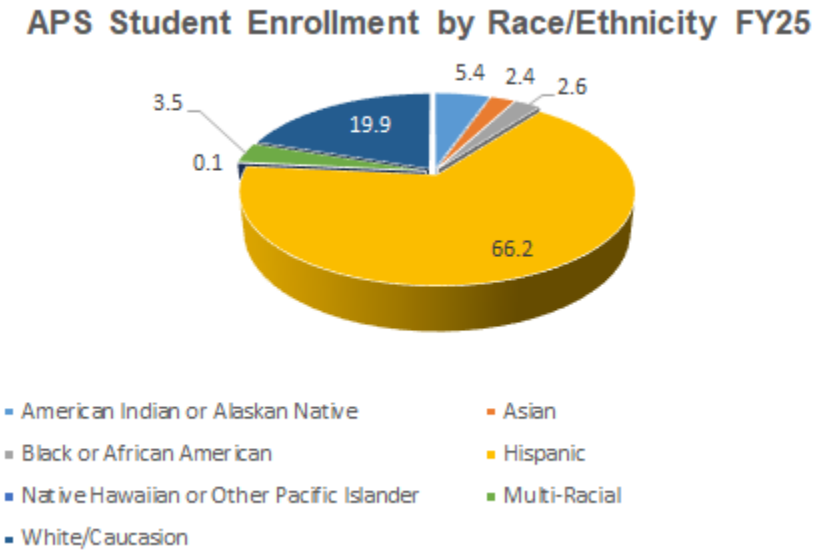
Enrollment Trends

- District enrollment in FY25 decreased by 3.3% from the previous year. The district has not yet recovered enrollment to the continuing COVID Impact and an economic downturn resulting from the shutdown of the national for almost three (3) years. With continuing efforts to ensure student safety and continuous learning, we are optimistic that the rate of decline will stabilize at 2% in 2027.

- Growth areas (residential) over the next five years are expected to be in the northwest and southwest quadrants, as well as infill (all quadrants but specifically in the central core and established neighborhoods east of the river).

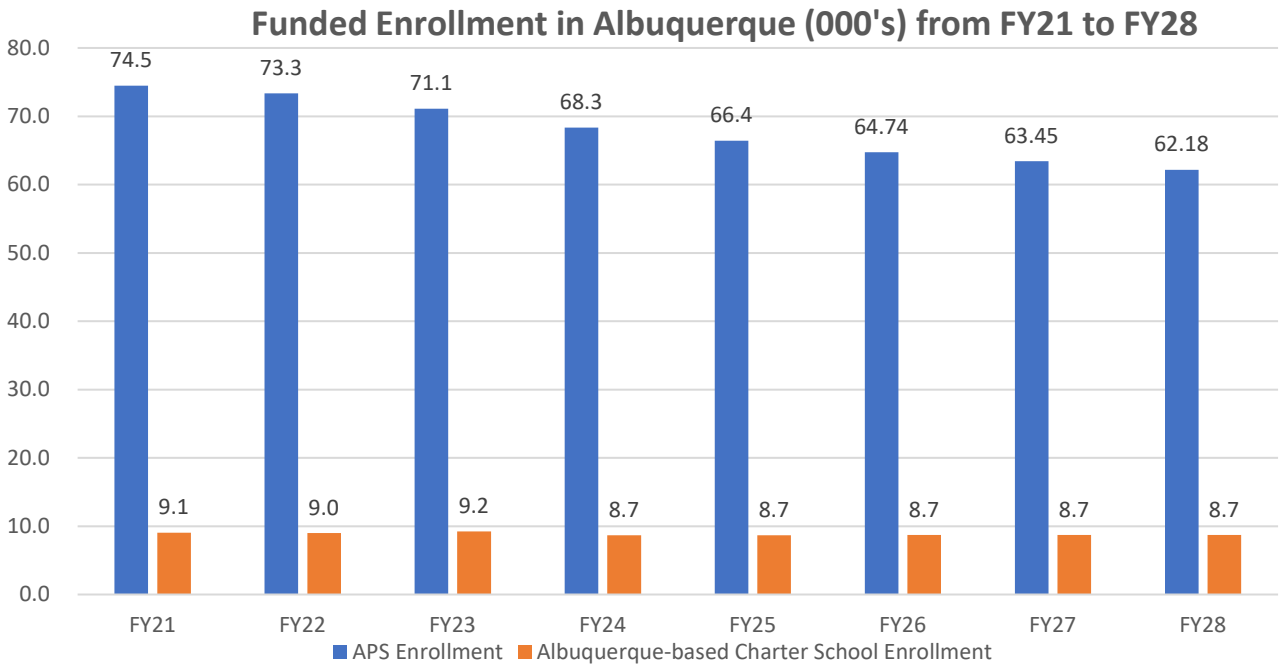
- Residential growth is forecasted to remain modest until the trend reverts to a more traditional pattern with resurgent new home starts in the NW and SW quadrants, respectively.





Enrollment Projections

Albuquerque Public Schools has not yet recovered enrollment to the continuing COVID Impact and an economic downturn resulting from the shutdown of the national for almost three (3) years. With continuing efforts to ensure student safety and continuous learning, we are optimistic that the rate of decline will stabilize at 2% in 2027.



Closing the Achievement Gap

- Bilingual and Multi-Cultural Education Programs have been developed in 62 schools for English Language Learners and dual language development.

- 9 Schools have Native Language programs.

- The Advancement Via Individual Determination ("**AVID**") program is in 54 schools.

    - Avid Elementary instructional strategies reinforce academic behaviors and higher-level thinking at a young age, thereby creating a ripple effect in later grades. AVID Elementary students develop the academic habits they will need to be successful in middle school and high school and whatever path they choose after high school. AVID Elementary students learn about organization, communication, and self-advocacy.

    - AVID Secondary provides an elective class where students receive the additional academic, social, and emotional support that will help them succeed in their school's most rigorous courses. This class is designed for motivated students who are often the first in their families to attend college and are from groups traditionally underrepresented in higher education.

- Currently 21 schools are Transformational Opportunity Pilot Schools ("TOPS") where 1 extra hour per day is required for student instruction.

- The number of Community Schools has increased to 56.

- 2,454 students enrolled in dual credit programs / classes.

- In 2021-2022, 1,287 students earned a bilingual seal through course work and a demonstration of portfolio in addition to their writing and language examinations.

- Federal funds are being used for pilot programs in instructional strategies:

    - 8 schools will study grading practices in an effort to stop practices that limit students based on background

    - 35 schools have developed teacher collaboration teams that will study and implement innovative teaching strategies. The pilot provides them with the collaboration time.

    - 20 schools are implementing high-dosage tutoring programs to accelerate learning

- Summer Learning Programs enrollment increased from 720 to 1,103 from 2020 to 2021 for middle school students designed to address learning loss or gaps.

- CTE Based Learning

- Work-Based Learning activities were either added or restarted as follows:

- Internship – The APS Internship Program is currently being developed to launch Fall 2024. In the meantime, we have 8 applicants for UNM nursing internships through Future Focused Education starting January 27, 2024.

- Job Shadowing - CTE is bringing back job shadowing to City Center on February 7, 2024. There are eight sessions planned for school year FY24.

- Apprenticeships – The Apprenticeship Council is sponsoring a Trades event with upward of 80 companies on 3/28/2024.

- Near-Peer Tutoring Program

    - Launched in August 2022. For Fall 2022 semester, 37 tutors tutored almost 100 tutees while being paid $12/hour for a total of 381.5 hours totaling $5,220. We are anticipating an increased participation rate in future years.

Academic Achievements

INNOVATIONAL PROGRAMING

Currently, 18 schools APS schools have innovative programming to offer different options for students. For example:

- Sandia High School offers International Baccalaureate Program.

- College & Career High School offers graduates both a high school diploma and an Associates degree housed at Central New Mexico Community College (CNM)

- eCademy added a K-8 online program to serve elementary and middle school students in addition to the high school level

- BlendED offers hybrid online and face-to-face project-based learning experiences and doubled in enrollment

- Career Enrichment Center High School offers increased Career Technology pathways with industry acceptable certification for work readiness

- 5 focused STEM Pathways to accelerate academic programming

Additionally, APS added a Teacher Support Specialists for Computer Science and a Teacher Support Specialist for School Gardens Teacher support specialist to expand both programs in the district.

Computer Science

Over 1300 students are enrolled in computer science courses across the district in 6-12. All APS comprehensive high schools now have at least one computer science course, and 66% have at least 2 which exceeds the state computer science initiative mandate for 2022. 50% of APS middle schools also have at least one computer science course.

The computer science/technology program of study will add 6 new computer science courses to the pathway next year. Middle school will add Introduction to Computer Science and Art and Computer Science. High schools will add: Advanced Programming, Art and Computer Science, Cybersecurity 1 and Cybersecurity 2.

All APS comprehensive high schools now have at least one computer science course, and 66% have at least 2 which exceeds the state computer science initiative mandate for 2022. 50% of APS middle schools also have at least one computer science course.

In the Summer of 2022, over 100 middle school students participated in the Summer STEAM Experience with 550 students planned to participate in 2024.

Outdoor Education

Outdoor Education is a fluid, flexible pedagogical and curricular resource approach that exists on a continuum ranging from substitution, enhancement, replacement, and integration and can occur on-campus; locally off-campus, and further off-campus field experiences.

School Gardens

There are approximately 75 fully functioning school gardens. Additionally, 10 sites are reestablishing their school gardens and 3 new school gardens are being constructed with the support of the School Gardens Resource Teacher.

The addition of this position to the C&I team is allowing a stronger connection between school gardens and student learning. Community partnerships are growing, including Urban Ag, City of Albuquerque Sustainability Department, the City Greenhouse and Bernalillo County Open Space Division. All of these are supporting school gardens by providing learning opportunities, tools and materials such as air quality monitors and providing guest speakers for classes.

Ecology Field Experience

APS partnered with state's natural history museum in the '90s to provide staffing and facility support. Currently this joint effort provides every 5th grade class an ecology field experience at the Sandia Mountain Natural History Center (SMNHC) at no cost to families or school budgets.

R.I.O. Program (The River is Ours)

Albuquerque Bernalillo County Water Utility Authority offers an outdoor hands-on field experience for 4th grade students which is focused on the Rio Grande's ecological, cultural, & historical connections

Los Padillas Wildlife Santuary Field Experience

In its first year, the Los Padillas Wildlife Sanctuary Outdoor Learning Signature Field Experience Program *Community, Place and Habitat* will serve all 3rd grade students in 2024. This interdisciplinary program supports students in deepening their understanding of Science, Social Studies and Social Emotional Learning through culturally and linguistically responsive activities.

Community Nutrition Resources

Breakfast and Lunch (one meal each) is free to all APS students for the 24-25 school year. No meal applications are necessary.

Menus are created and analyzed over a one-week period to ensure they meet federal guidelines by a trained nutritionist. Meals provide:

- Less than 30% of their calories from fat
- 10% or less from saturated fat, which meets the standards of the Dietary Guidelines for Americans.
- At breakfast one quarter, and lunch one third, of the daily calorie needs and nutrient requirements for protein, iron, calcium, vitamin A, and C.

There have been school lunch programs in the United States for well over 100 years, beginning with state initiatives in the late 1800's. The earliest federal aid came out of the New Deal era in the 1930's. The National School Lunch Act was approved in 1946 and provided funding and nutritional guidelines for school lunch programs.

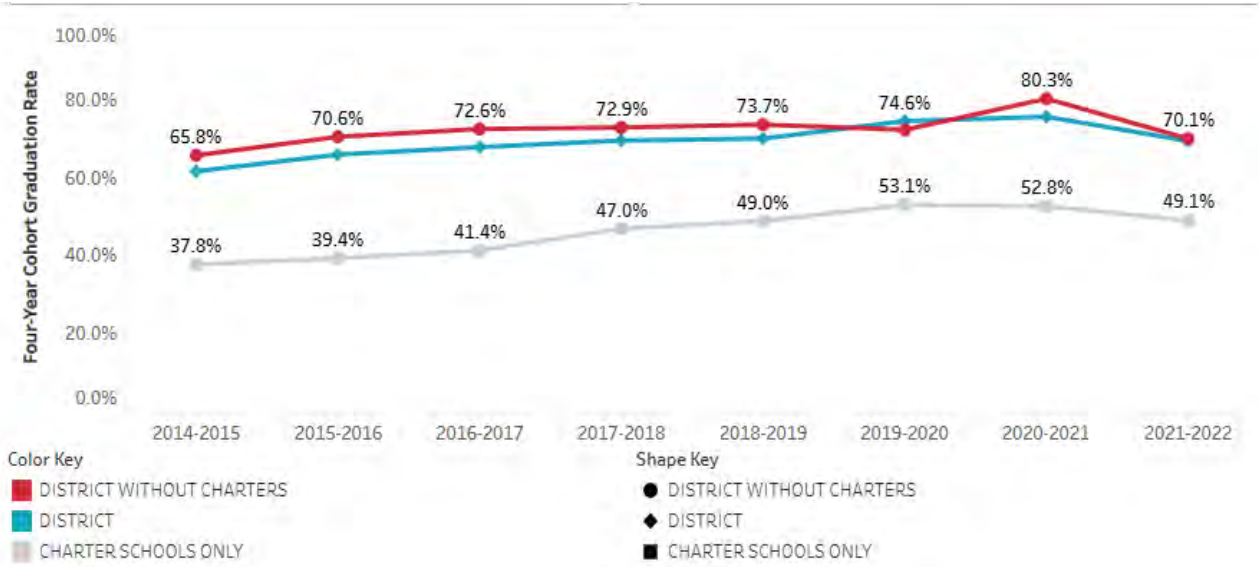
The Child Nutrition Act of 1966

The Child Nutrition Act of 1966 was passed to extend, expand, and strengthen the National School Lunch Program. "Under the authority of the Secretary of Agriculture as a measure to safeguard the health and well-being of the Nation's children, and to encourage the domestic consumption of agricultural and other foods, by assisting States, through grants-in-aid and other means, to more effectively meet the nutritional needs of our children."

The School Breakfast Program

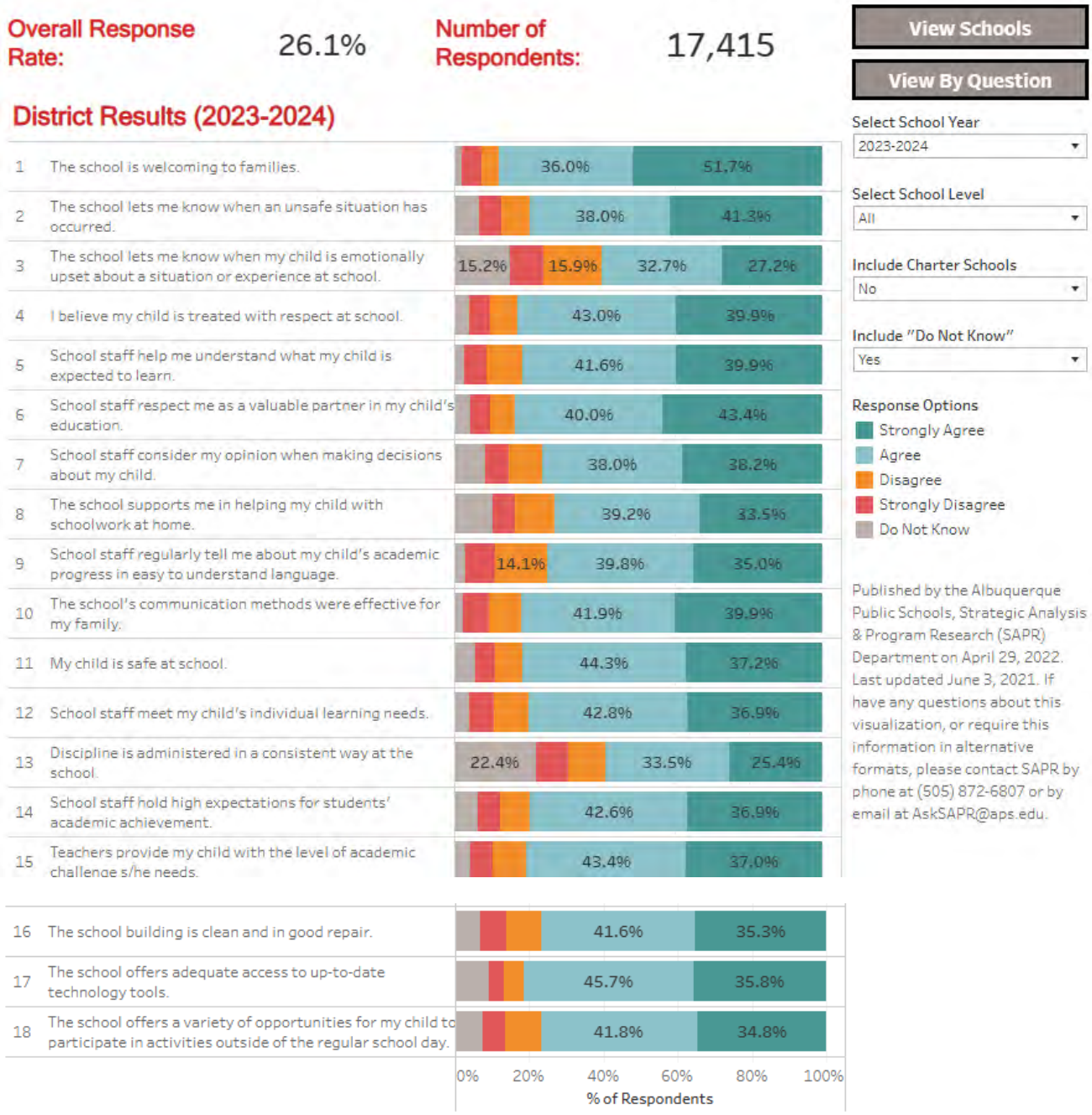
The School Breakfast program was introduced as a pilot project in 1966 and was made permanent in 1975. In 1998, Congress expanded the National School Lunch Program to include reimbursement for snacks served to children in after school educational and enrichment programs. As well as to include children through 18 years of age.

Four-Year Cohort Graduation Rates



Quality of Education and Family Engagement Survey

APS continuously strives for community engagement and input. One example is of a family engagement survey is provided here.



Capital Master Plan Financial Management Plan Principles

- Keep all promises to tax payers
- Complete all projects in the previous (2017-22) Strategy & commence projects in the new (2024-28) strategy by doing the following:
    - Prioritize implementation schedule
    - Use state funding (matching) when available
    - Use federal funding when available
    - Accelerate projects whenever revenue outlook improves
- Financial checks and balances
- Align Capital Master Plan priorities to reflect, leverage and facilitate the following;
    - The operational funding formula and available district recurring resources
    - District instructional priorities and goals
    - Increase student enrollment all under the umbrella of maintaining a sustainable, high quality education
    - Align Capital Master Plan to District Strategic Academic Pillars

The Capital Master Plan Department develops preliminary student enrollment projections for each school. Preliminary projections are developed in November prior to the target year for the State of New Mexico, Public Education Department. These projections are utilized by the State Legislature to determine if additional funding through the State Equalization Guarantee Formula (SEG) will be needed for student growth.

Enrollment projections are primarily utilized by the district to determine when new facilities may be required and subsequently funded within the Capital Master Plan. APS does not use incremental methods to predict which and how many students will show up to any of their 143 existing schools.

The 143 existing schools are broken down into the following levels:

- 21 High Schools* (13 Traditional & 8 Magnet/Schools of Choice)
- 6 K-8 Schools* (3 Traditional & 3 Magnet/Schools of Choice)
- 27 Middle Schools (All Traditional)
- 88 Elementary Schools* (85 Traditional & 1 Magnet/School of Choice)

APS Capital Master Plan Background

The Capital Master Plan guides expenditure of all Capital resources of the district.

Since the adoption of the Capital Master Plan in 1990, APS voters have approved over $5 billion for capital improvement, educational facility construction/renovation, instructional equipment (Art-Music/Science/Physical Education/Career Technical Education) Educational Technology, Security Hardware and school maintenance throughout the district.

All improvements have been done mostly using multiple local revenue sources including School General Obligation Bonds (GO) and Local Mill Levies (HB33 and SB9).

Since 2019, local funding (property taxes) has represented 93.5% of total capital expenditures.

GO (15-year maturity requires tax payer approval on a 4-year cycle)

- Debt Financing based on the district's credit rating, financial viability, and bonding capacity.

- This revenue source is primarily used for major construction and other major long-term capital purchases.

Mill Levies (require tax payer approval on 6-year cycle)

- 'Pay as you go" direct property taxes that are levied on all commercial and residential property within the APS District

- This revenue source is used for construction, instructional equipment (art-Music/Science/Physical Education/Career Technical Education), Educational Technology/Infrastructure and school maintenance.

Since 1990, state and federal funding has represented 6.5% of total capital expenditures.

Capital Master Plan (CMP) Strategies & Elections

In 2021, APS CMP completed a new five-year full district Capital needs assessment and prioritization that was ratified by voters in the November 2019 and the November 2021 School Bond/Mill levy elections.

The Total local Tax payer approved revenue for the current Capital strategy is currently over $920 million beginning in 2019, up until 2027/28.

The current Capital strategy focuses on renewing existing facilities and infrastructure. There continues to be great emphasis on educational technology (hardware/software/infrastructure) as a component ($138 million) of the CMP.

All the projects/initiatives are funded with taxpayer supported general obligation bonds and mill levies. Funding acquired over two voter approved elections, by district taxpayers in the elections/revenue amounts below.

- General Obligation Bond election 2019 (Passed November 2019 by a 69% majority)
  - Total authorization size is $100 million
- SB-9 2-Mill Levy election 2019* (Passed November 2019 by a 63% majority)
  - Total six-year authorization is expected to generate $190 million over 6 years
  - *Made up for earlier failed proposed tax increase special 2-Mill/HB Mill election in February 2019
- General Obligation Bond election 2021 (Passed November 2021 by a 69% majority)
  - Total authorization size is $200 million
- HB33 Mill levy election 2021 (Passed November 2021 by a 52% majority)
  - Total six-year authorization is expected to generate $430 million over six years.

In 2024/2025, APS CMP will be carrying out a new five-year full district Capital needs assessment and prioritization. This assessment will continue the work of the previous Capital strategy above and the first part was ratified by voters in November 2023. The second part will be put before the voters in November of 2025.

Capital Master Plan (CMP) Strategies & Elections (contd)

Highlights for the current Capital Strategy include:

- $465.5 million Continuation of renovation and replacement of schools that are 50 years or older
- $138 million for Instructional Technology
- $89.3 million directly to recurring maintenance
- $98.6 million flowing directly to both District and State-approved charter schools
- $12 million for School security
- $11.4 million for ADA compliance
- $23 million for Heating Ventilation and Cooling (HVAC) & Roofing

Newly Completed Facilities:

2023 Projects

- Ruben Hendrickson Student Transportation Center for 200 Buses & Repair/Fueling Facilities - $19.39 million and completed in 2023.
- Janet Kahn School of Integrated Arts K-8 Total School Rebuild – Built at a total cost of $40.57 million in 2023.
- Jackson MS Two-Story Classroom Block – Built at a total cost of $21.78 million and completed in 2023.

2024/2025 Projects

- Cochiti ES new Classroom Block – Built at a total cost of $6.54 million scheduled for completion in December 2024.
- Arroyo Del Oso ES total school replacement/rebuild - $42.7 million scheduled for completion in spring 2025.
- Truman MS 2 story classroom/media center/ admin/kitchen-cafeteria building block – Built at a total cost of $32.2 million scheduled for completion in spring 2025.
- Sierra Vista ES Two-Story Classroom Block – Built at a total cost of $22.2 million scheduled for completion in summer 2025.
- Monte Vista ES Two-Story Classroom Block – Built at a total cost of $13.6 million scheduled for completion in summer 2025.
- Sandia Base ES total school replacement/rebuild - $53 million scheduled for completion in summer 2025.

Educational Information Technology

- APS has dedicated $138 million on Educational Informational Technology (IT).
- In 2020, the district achieved 1:1 device to student ration with take-home devices for all Teachers and students
- Around $11 million is expended annually for classroom IT device/computer refresh
- APS IT leveraged federal E-rate funding to install dark fiber district-wide. This not only enhances connectivity/speeds saves the district over $4 million annually in recurrent connectivity fees

Other Educational Equipment

- Classroom Furniture Replacement - $6 million for school furniture replacement
- Classroom Music & Fine Arts Equipment– $7.3 million includes musical instruments & fine arts equipment
- School Physical Education Equipment – $4.8 million
- School Science & Lab Equipment - $1.8 million
- School Career Vocational Equipment (CTE) - $1 million

School Safety & Security

Since 2019, $59.5 million of school safety and security infrastructure has been implemented at APS. This includes the following;

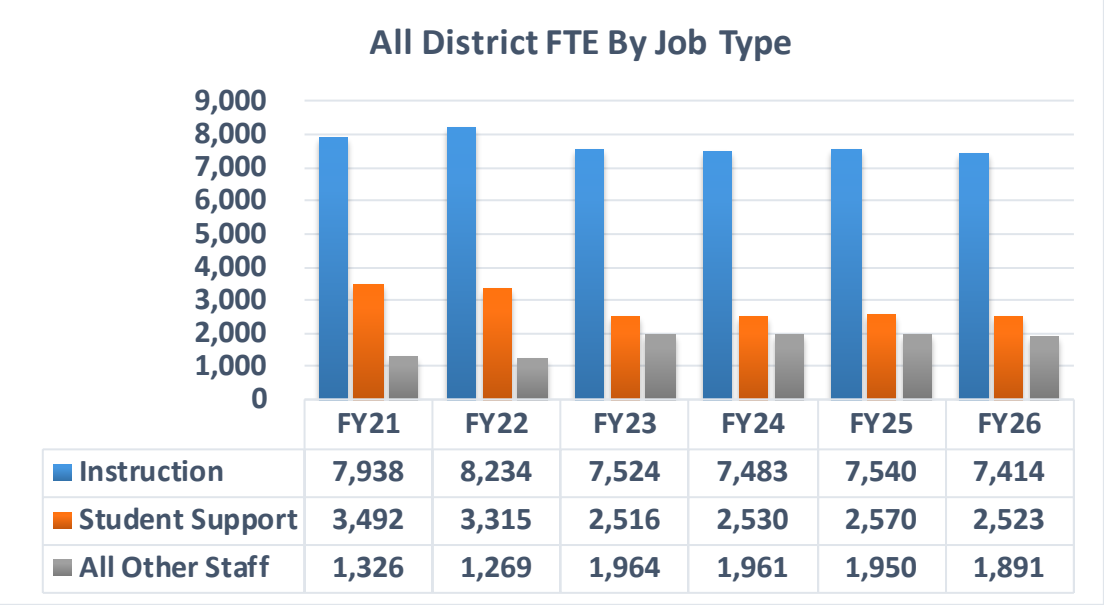
- Security Cameras and Burglary Alarms - $13.6 million
- Entry Card Access - $2.1 million
- Secure entry Vestibules & Video buzz-in systems - $23.4 million
- Commercial grade door locks for every classroom - $917 K
- School Fencing & Gates – 14.6 million
- Police Command Center, Radios, & other Police security equipment - $3.69 million

APS Full-Time Equivalent Employees

Position	Job Class	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Projected
Superintendent	1111	1.00	1.00	1.00	1.00	1.00
Principals	1112	272.85	272.75	269.26	291.60	280.00
Administrative Associates	1113	12.00	12.00	17.04	13.00	13.00
Administrative Assts	1114	92.80	94.35	91.86	96.85	90.00
Financial Managers	1115	19.00	18.00	20.00	19.25	20.00
Coordinators/Specialists	1211	184.91	181.44	203.23	201.38	210.00
Library/Media Specialists	1212	105.27	108.95	105.89	109.74	110.00
Library/Media Assts	1213	21.90	20.75	21.78	20.50	20.50
Guidance Counselors	1214	398.33	378.91	380.25	372.46	375.00
Registered Nurses	1215	132.00	131.60	135.20	150.09	145.00
Health Assts	1216	135.70	135.50	136.00	137.30	137.30
Secretary/Clerical/Technical Asst	1217	733.55	675.65	674.21	672.90	650.00
School/Student Support	1218	135.10	127.05	111.09	100.43	100.43
Duty Personnel	1219	189.00	190.00	188.00	184.46	150.00
Business Office Support	1220	68.15	73.15	70.16	68.27	65.00
Diagnosticians	1311	92.75	94.45	92.20	92.00	92.00
Speech Therapists	1312	100.00	87.30	87.40	83.00	85.00
Occupational Therapists	1313	70.01	59.75	57.95	60.00	60.00
Physical Therapists	1314	25.00	22.00	22.00	22.50	22.50
Psychologists	1315	18.00	14.00	11.25	11.00	11.00
Audiologists	1316	7.50	4.20	3.20	5.00	5.00
Interpreters	1317	22.00	20.80	16.40	19.00	19.00
Orientation/Mobility Specialist	1318	2.00	2.00	2.00	2.00	2.00
Bus Assts	1319	37.52	37.52	37.52	37.52	35.00

APS Full-Time Equivalent Employees

Position	Job Class	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Projected
General Education Teachers	1411	4,062.91	3,656.48	3,520.47	3,684.39	3,650.00
Special Education Teachers	1412	1,449.90	1,348.05	1,415.55	1,396.80	1,306.00
Early Childhood Education Teacher:	1413	343.20	298.00	254.01	227.50	230.00
Pre-Kindergarten Teachers	1414	78.40	72.90	75.00	76.60	76.60
Vocational Education Teachers	1415	67.59	71.09	71.27	68.55	68.55
Bilingual Teachers	1416	68.94	66.81	66.85	75.59	75.59
Special Education Gifted Teachers	1422	241.20	179.10	180.80	182.60	180.00
Data Processing/Information Tech	1511	106.00	119.50	121.50	118.00	110.00
Food Services Substitutes	1611	0.00	0.00	0.00	0.00	0.00
Maintenance	1614	259.00	257.00	258.00	258.00	250.00
Custodians	1615	621.00	633.50	635.00	632.50	625.00
Warehouse/Delivery	1616	39.00	39.00	39.00	40.00	40.00
Food Service	1617	475.00	475.00	475.00	475.00	470.00
Athletic Trainers	1618	35.40	34.70	34.90	35.10	35.10
Bus Drivers	1622	207.15	207.15	207.15	226.15	220.00
Activities Directors	1624	16.10	16.10	16.10	16.10	16.10
General Education Assts	1711	221.34	203.71	224.43	217.00	227.00
Special Education Assts	1712	1,260.50	1,244.50	1,300.00	1,285.00	1,270.00
Early Childhood Education Assts	1713	310.50	242.50	247.51	195.00	200.00
Pre-Kindergarten Education Assts	1714	78.00	75.00	77.00	80.00	80.00
TOTAL		**12,817.47**	**12,003.21**	**11,974.43**	**12,061.13**	**11,828.67**



Noah Rex, Senior, Sandia High School

Acronym	Definition	Field/Area
Act	Actual	Abbreviation
ADA	Americans with Disabilities Act	Law
AFT	American Federation of Teachers	Union
AIMS	APS Instructional Management System	Instruction
APS	Albuquerque Public Schools	School
ARRA	American Recovery and Reinvestment Act	Federal Law
ASBO	Assn of School Business Officials, International	Professional Organization
ATF	Albuquerque Teachers Federation	Union
ATH	Athletics	Abbreviation
AV	Assessed Valuation	State Government
AVID	Advancement Via Individual Determination	Instruction
BAR	Budget Adjustment Request	Budget
BOE	Board of Education	School
BSR	Budget Status Report	Budget
BUD/BGT	Budget	Abbreviation
CAFR	Comprehensive Annual Financial Review	Financial
CCSS	Common Core State Standards	Instruction
CD	Compact Disk	Media
CFR	Code of Federal Regulations	Federal Law Accounting
CFS	Capital Fiscal Services	Facilities
CGCS	Council of Great City Schools	Professional Organization
CMP	Capital Master Plan	Facilities
CMPRC	Capital Master Plan Review Committee	Facilities
CNM	Central New Mexico Community College	Higher Education
CPE	Continuing Professional Education	Education
CSBM	Charter School Business Manager	Education
CTE	Career and Technical Education	Instruction
DBA	District Benchmark Assessments	Instruction
DFA	Department of Finance and Administration	State Government
Ed	Education / Educational	Abbreviation
ELL	English Language-Learners	Instruction
EO	Equal Opportunity	Staffing
EPSS	Educational Plan for Student Success	Instruction
ERA	[NM] Educational Retirement Act of 1957	State Law, Benefits
ES	Elementary Schools	Education
ETN	Educational Technology Notes	Financial
Exp	Expense / Expenditure	Abbreviation
Fcst	Forecast	Abbreviation
FD&C	Facilities, Design and Construction	Facilites
FICA	Federal Insurance Contributuions Act	Federal Law, Benefits
FTE	Full Time Quivalent	Staffing / Budget
FY	Fiscal Year	Calendar
GOB	General Obligation Bond	Financial
GAAP	Generally Accepted Accounting Principles	Accounting
GASB	Government Accounting Standards Board	Accounting

Acronym	Definition	Field/Area
GASB34	Government Accounting Standards Board Statement 34	Accounting
GED	Graphics Enterprise Services	Enterprise
GFOA	Government Financial Officers Association	Professional Association
GLAD	Guided Language Acquisition Design	Instruction
GOB	General Obligation Bond	Financial
GSA	General Services Administrawtion	State Government
HB33	House Bill 33 - Public School Buildings Act	Legislative
HR	Human Resources	Staffing
HS	High School	Education
HVAC	Heating, Ventilation and Air Conditioning	Construction
IDEA	Individuals With Disabilities Act	Special Education
IDEA-B	Individuals With Disabilities Act Section B	Special Education
IEP	Individualized Education Program	Special Education
IT	Information Technology	Instruction
K-12	Kindergarten through 12th Grade	Education
K-3	Kindergarten through 3rd Grade	Education
K-8	Kindergarten through 8th Grade	Education
KANW	KANW 89.1 MHz FM Radio Call Sign	Broadcast Instruction
KDPR	Kindergarten District Progress Reports	Instruction
KPI	Key Performance Indicators	Government
M&O	Maintennce and Operations	Facilities
MEC	Minimum Equipment Criteria	Construction
MOE	Maintenance of Effort	Special Education
MS	Middle School	Education
MSD	Metropolitan School District	Education
NEFP	National Education Finance Project	Education
NEPN	National Education Policy Network	National Association
NMAC	New Mexico Administrative Code	State Government
NMOSA	New Mexico Office of the State Auditor	State Government
NMPED	New Mexico Public Education Department	State Government
NMSA	New Mexico Statutes Annotated	State Government
NMSBA	New Mexico School Board Association	State Association
NSBA	National School Boards Association	National Association
NUSENDA	Federal Credit Union	Banking Institution
PLC	Professional Learning Communities	Instruction
PO	Purchase Order	Accounting
PTR	Pupil-Teacher Ratio	Instruction
QSCBS	Qualified School Construction Bonds	Financial
QZABS	Qualified Zone Academy Bonds	Financial
RDA	Research, Deployment and Accountability	Support Department
RFP	Request for Proposal	Accounting
RHP	Retiree Health Plan	State Law, Benefits
RTW	Return to work (Employee)	State Government
SAO	State Auditor's Office	Accounting
SB9	Senate Bill 9 - Public School Capital Improvement Act	State Government

Acronym	Definition	Field/Area
SBPR	Standards-Based Progress Reports	Instruction
SEG	State Equalization Guarantee	Education
SFCS	Student, Family and Community Supports	Support Department
SIP	School Improvement Funds	Financial
SIS	Student Information Systems	Support Department
STARS	Student Teacher Accountability Reporting System	State Government
SY	School Year	Calendar
TBD	To be Determined	General
TCS	Technical Client Services	Department
TIG	Technology Integration Gropu	IT Contractor
UCOA	Universal Chart of Accounts	Accounting
USDA	United States Department of Agriculture	Federal Government
YDI	Youth Development, Inc.	Education

Abatement: A reduction in the amount of tax that is due.

Academic Achievement: The extent to which a student, teacher, or institution has achieved their educational goals.

Account: A record used to summarize financial transactions involving a particular type of asset, liability, equity, revenue, or expense.

Accounting Period: The span of time for which a company's financial statements are prepared (usually a year).

Accounts Payable: Money owed by the district to its creditors for goods or services received.

Accounts Receivable: Money owed to the district for goods or services provided.

Accrual Basis: An accounting method where revenue and expenses are recorded when they are earned or incurred, regardless of when the money is actually received or paid.

Activity Funds: Funds created in order to account for and separate monies related to co-curricular or extracurricular activities, (i.e. sunshine clubs, PTA, Honor Society, Drama Club, etc.)

Actual Cost: Method of reimbursing employees for out-of-district travel in lieu of per diem.

Administrative Procedural Directive: The specific actions Albuquerque Public Schools administrative will take to implement a Board of Education policy in day-to-day operations of an instruction in the district.

Ad Valorem Taxes: Taxes based on the assessed value of property located within the District which is the final authority in determining the amount to be raised for education purposes.

Agency Fund: A fund that acts as a custodian for resources held for other agencies or individuals.

Allocated Funds: Money that has been set aside for a specific purpose.

Amortization: The gradual paying off of a debt over time.

Amortization Schedule: A table that shows the periodic payment amount, principal and interest portion of the payment, and remaining balance for a loan.

Annual / Personal Leave Donor: An individual who donates their unused annual or personal leave time to a colleague.

Appropriation: The act of setting aside money for a specific purpose.

Assessed Valuation: The value placed on property for tax purposes.

Auditing: An independent examination of an organization's financial records to ensure their accuracy and compliance with accounting standards.

Auditor's Opinion: A formal statement issued by an auditor expressing their professional judgment on the fairness and accuracy of a company's financial statements.

Average Cost Per Student: The total cost of educating a single student, calculated by dividing the total school budget by the number of students enrolled.

Balanced Budget: A budget where total revenue is equal to or greater than total expenses.

Balance Sheet: A financial statement that shows a company's assets, liabilities, and equity at a specific point in time.

"Below the Line": Refers to items in a budget that are not included in the main operating budget, such as capital expenditures or debt service.

Blanket Purchase Order: An agreement that allows for the purchase of goods or services from a specific vendor over a set period without the need for individual purchase orders for each transaction.

Board of Education: The governing body responsible for overseeing the operation of a school district.

Bond Issue: The process of issuing bonds to raise funds for a specific purpose, such as financing a new school building.

Bonded Indebtedness: The total amount of money owed by a school district on outstanding bonds.

Bonds: Debt securities issued by a government or corporation to raise capital.

Break-Even Analysis: A method of determining the point at which total revenue equals total costs, indicating neither profit nor loss.

Budget: A financial plan that outlines expected income and expenses over a specific period.

Budget Adjustment Request: A formal request to modify the approved budget.

Budget Status Report: A report that tracks actual expenditures against budgeted amounts.

Budget Transfer: The movement of funds from one budget account to another.

Budget Variance: The difference between the budgeted amount and the actual expenditure.

Budgetary Stack: The hierarchical order of budget approvals within an organization.

Buildings & Grounds: The department responsible for the maintenance and upkeep of school buildings and grounds.

Capital Budgeting: The process of planning and funding long-term investments, such as the purchase of new equipment or construction of new facilities.

Capital Outlay: Expenditures for long-term assets, such as land, buildings, and equipment.

Catalog Textbook Order: The process of ordering textbooks directly from publishers using their catalogs.

Categorical: Refers to funding that is restricted to specific programs or purposes.

Charter School: A publicly funded school that operates independently of the traditional public school system under a charter granted by a state or local authority.

Cash Balance: The amount of money available in a bank account or on hand.

Check Requests: Formal documents requesting the issuance of a check to pay for goods or services.

Comprehensive Annual Financial Report (CAFR): An annual report that provides a comprehensive overview of a government's financial position and activities.

Consultant: An expert hired to provide advice and guidance on a specific issue or project.

Contract: A legally binding agreement between two or more parties.

Contracted Services: Services provided by an outside vendor or contractor.

Cost Control: Measures taken to manage and reduce expenses.

Council of the Great City Schools: An association of large urban school districts in the United States.

Debt Service: The amount of money required to pay the interest and principal on outstanding debt.

Deferred Revenue: Revenue that has been received but not yet earned.

Depreciation: The gradual decrease in the value of an asset over time.

Differential: The difference between two or more values.

Directive Legislative Appropriations: Funding specifically allocated by the legislature for a particular purpose.

Direct Purchase Order: A document authorizing the immediate purchase of goods or services.

Diversification: The strategy of investing in a variety of assets to reduce risk.

Employee Benefits Compensation: Compensation provided to employees in addition to their salaries, such as health insurance, retirement plans, and paid time off.

Encumbrances: Commitments of funds for goods or services that have been ordered but not yet received.

Enterprise Fund: A fund used to account for the operations of a government-owned business, such as a utility company.

Expenditures: The amount of money spent on goods or services.

Extended Learning: Educational programs that extend beyond the traditional school day or year, such as after-school programs and summer school.

Facilities Master Plan: A long-term plan for the development and maintenance of a school district's facilities.

Field Trips: Educational excursions taken by students outside of the classroom.

Financial Projection: A forecast of future financial performance, including income and expenses.
Fiscal Year: The 12-month period used for financial accounting purposes (often a calendar year or a fiscal year ending on June 30th).

Fixed Assets: Long-term assets that are not easily converted to cash, such as land, buildings, and equipment.

Food Service Fund: A fund used to account for the operations of a school district's food service program.

Formal Bid: A competitive process where potential suppliers submit sealed bids for the right to provide goods or services.

Function Code: A numerical or alphanumeric code used to classify expenditures by function (e.g., instruction, administration).

Fund: An accounting entity with a separate set of accounts used to track specific financial resources and their use.

Fund Balance: The remaining balance of resources in a fund at the end of an accounting period.

Fund Equity: The net assets of a fund, representing the excess of assets over liabilities.

General Administration: The administrative functions of a school district, including those of the superintendent, board of education, and central office staff.

General Obligation Bonds: Bonds issued by a government entity that are backed by the full faith and credit of the issuing entity.

General Services Administration (GSA): A U.S. government agency responsible for managing and supporting the basic functioning of the federal government.

Generally Accepted Accounting Principles (GAAP): A set of accounting standards and rules that are widely accepted and used in the United States.

General Fund: The primary fund of a government entity used to account for all revenues and expenditures not accounted for in other funds.

Governmental Accounting Standards Board (GASB): The organization that sets accounting standards for state and local governments in the United States.

Governmental Fund: A fund used to account for the current financial resources of a government entity.

Gross Square Foot/Feet: The total floor area of a building, including all spaces, regardless of their use.

Help Desk: A service that provides technical support to users of computer systems and software.

Income: Revenue earned by a business or organization.

Indirect Cost Rate: The percentage of indirect costs (e.g., administrative costs) allocated to specific projects or programs.

Instruction: The process of teaching and learning.

Interfund Transfer: The movement of funds between different funds within the same government entity.

Internal Order: A document authorizing the expenditure of funds for a specific purpose.

Intrafund Transfer: The movement of funds within the same fund.

Intranet Home Page: The main page of a private network accessible only to authorized users within an organization.

Inventory: A stock of goods or materials held by a business or organization.

Journal Entry: A record of a financial transaction in a journal.

KANW: Call letters for the Albuquerque Public Schools radio station, 89.1 FM.

Large Equipment: Expensive or complex equipment used by a school district or organization.

Lease/Purchase Agreement: A contract that allows for the use of an asset with the option to purchase it at the end of the lease term.

Maintenance of Effort: An applicant for funds under the Individuals with Disability Education Act (IDEA), Par B may not reduce the level of expenditures for support of special education below of the level of expenditures for support of special education for the preceding fiscal year (34 CFR 300.203(a)). Reductions in expenditures are allowed, only if they meet the provisions of 34 CRF 300.204 and/or 34 CFR 300.205. The U.S. Department of Education determines compliance with the maintenance of effort regulation by comparing actual expenditures one year to actual expenditures the next year.

Major Fund: A fund that meets certain criteria established by the Governmental Accounting Standards Board (GASB), such as having assets that exceed 10% of the total assets of all governmental funds.

Maturity: The date on which a debt obligation, such as a bond, becomes due and payable.

Metropolitan Statistical Area (MSA): A geographical region consisting of a city and the surrounding densely populated counties.

Mileage Forms: Documents used to track mileage traveled for business purposes.

Mill: One-thousandth of a dollar ($0.001).

Mill Levy: The property tax rate expressed in mills per dollar of assessed valuation.

Modified Accrual Basis: A method of accounting used by governments where some revenues and expenses are recognized on the accrual basis, while others are recognized on the cash basis.

Object: A detailed classification of expenditures, such as salaries, supplies, or equipment.

Operations and Maintenance: The ongoing costs associated with the operation and upkeep of facilities and equipment.

Other Reserves: Funds set aside for specific purposes not otherwise classified.

Parent Teacher Organization (PTO): A volunteer organization that supports the activities and programs of a school.

Participative Budgeting: A budgeting process that involves input and feedback from stakeholders, such as employees, students, and community members.

Per Diem: A fixed daily allowance for expenses, such as meals and lodging.

Prepayment: A payment made in advance for goods or services.

Procedural Directives: Written instructions or guidelines that outline the procedures for specific tasks or operations.

Professional Development: Training and education provided to professionals to enhance their skills and knowledge.

Professional Services: Services provided by professionals, such as lawyers, consultants, and engineers.

Program Budget: A budget that allocates funds based on specific programs or activities.

Property Tax: A tax levied on the value of real estate.

Proprietary Fund: A fund used to account for the operations of a government-owned business, such as a utility company.

Public Education Department: The state agency responsible for overseeing the public education system.

Public Expense: Costs incurred by the government.

Pupil Transportation: The transportation of students to and from school.
Purchase Order Revision: A change made to an existing purchase order.

Purchased Services: Services purchased from outside vendors
.
Reimbursement: The act of paying back money that has been spent.

Request for Proposal (RFP): A document that solicits proposals from potential vendors for the provision of goods or services.

Revenues: Income received by a government or organization.

Risk Analysis: The process of identifying and evaluating potential risks.

State Pricing Agreement: An agreement between a state government and a vendor that provides discounted pricing for goods or services purchased by state agencies.

Salaried Employee: An employee who is paid a fixed amount of money per year or month, regardless of the number of hours worked.

Salaries: The money paid to employees for their work.

School Budget: A financial plan that outlines the expected income and expenses of a school or school district.

School Improvement Projects: Initiatives designed to improve the quality of education in schools.

Self-Insurance: A risk management strategy where an organization assumes the financial responsibility for potential losses, rather than purchasing insurance.

Small Equipment: Relatively inexpensive and easily replaced equipment.

Small Purchase Order: A purchase order for a small amount of money, often with simplified approval procedures.

Special Revenue Funds: Funds restricted to specific purposes by law or contractual agreements.

Staffing: The process of recruiting, hiring, and managing employees.

Stipend: A fixed sum of money paid for a particular purpose, such as teaching a course or serving on a committee.

Student Information Systems: Computerized systems used to manage student data, such as enrollment, attendance, and grades.

Subsidy: Financial assistance provided by the government to support a particular industry or activity.

Supplemental Budget: An additional budget that provides funding for unexpected expenses or new initiatives.

Supplies and Materials: Items used in the day-to-day operations of a school or organization, such as paper, pens, and cleaning supplies.
Tangible: Capable of being touched or perceived.

Taxes: Compulsory contributions levied by a government on individuals or businesses.

Textbooks: Books used for instruction in schools.

Title I: A federal program that provides financial assistance to schools with high percentages of low-income students.

Transfers: The movement of funds between different accounts or funds.

Transportation: The movement of people or goods from one place to another.

Travel Account: An account used to track travel expenses.

Trust Fund: A fund established for a specific purpose, often for the benefit of a particular individual or group.

Travel Request: A formal request for approval to travel for business purposes.

Travel Voucher: A document used to claim reimbursement for travel expenses.

Variance: The difference between the budgeted amount and the actual expenditure.

Warehouse Order: An order placed with a school district's warehouse for supplies and materials.

Working Capital: The amount of money available to a business for day-to-day operations.

Zero-Based Budgeting: A budgeting method that requires managers to justify every expense, rather than simply increasing the previous year's budget.

Albuquerque Public Schools

Fiscal Year 2025 Board Approval Documents

Approval of the School District Operating Budget

Articles 10a and Article 8 Certifications

Salary Assurances

Record of Board Meeting

Approval of the School District Operating Budget
In Accordance with Sections 22-8-10, 22-8-11, and 22-8-41 NMSA 1978 Compilation

District Name: ALBUQUERQUE PUBLIC SCHOOLS **PED No.:** 001-000

Original signatures or electronic signatures must be board approved prior to June 20, 2024
and uploaded to the File Transfer Site on/or before June 20, 2024

All school districts are required to comply with the Attorney Generals Open Meetings Act (OMA).
The approval of the budget is contingent on the school district having a quorum of board members.
A simple majority of board members have to be present for the approval.

The operating budget for the school district named above is approved from
July 1, 2024 through ***June 30, 2025***

This school district's operating budget was approved at a scheduled local Board of Education meeting open to the public on May 29, 2024

Board President Signature	Board Vice-President Signature	Board Secretary Signature
Board Member Signature	Board Member Signature	Board Member Signature
Board Member Signature	Superintendent Signature	District Business Official Signature

Public Education Department Use Only

Program Staff Signature	Budget Analyst Signature	School Budget Director Signature

Director of Finance & Operations Signature

Comments

Codicil(s) Attached Yes_____ No _____
Codicil(s) Removed: _____
Date Codicil(s) Removed: _____

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SECRETARY OF PUBLIC EDUCATION

MICHELLE LUJAN GRISHAM
GOVERNOR

ARTICLE 10A AND ARTICLE 8 CERTIFICATION

District/ Charter Name: ALBUQUERQUE PUBLIC SCHOOLS **PED No.** 001-000

ARTICLE 10A CERTIFICATION

22-10A-20. Staffing patterns; class load; teaching load.

Kindergarten Elementary – 20 students; where 15-20 students requires an Education Assistant

Grades 1, 2 and 3 Elementary – average 22 students; where any teacher in grade 1 with greater than 21 students requires an Educational Assistant

Grades 4, 5 and 6 Elementary – average 24 students

Grades 7 through 12 – 160 students; where English teachers in grades 7-8 is 135 with 27 students per class and English teachers in grades 9-12 is 150 with 30 students per class.

Only classroom teachers charged with responsibility for the regular classroom instructional program shall be counted in determining average class loads. Students receiving special education services integrated into a regular classroom for any part of the into a regular classroom for any part of the day shall be counted in the calculation of class load averages. Students receiving special education services not integrated into the regular classroom, band or music classes or athletic electives do not count for class load requirements.

22-10A-20 (G) NMSA 1978 Waivers

The state superintendent (secretary) may waive the individual school class load requirements, for no longer than two consecutive years, if: no portable classrooms are available; no other available sources of funding exist to meet its need for additional classrooms; the school district is planning alternatives to increase building capacity for implementation within one year; and the parents of all children affected by the waiver have been notified in writing: of the statutory class load requirements; that the school district has made a decision to deviate from these class load requirements; and of the school district plan to achieve compliance with the class load requirements.

Do you meet the requirements of 22-10A-20 as of last years' first and second reporting period?

Yes

Are you operating under a waiver pursuant to 22-10A-20 (G) NMSA 1978?

No

Do you intend to request a waiver pursuant to 22-10A-20 (G) NMSA 1978 in fiscal year 2024-2025?

No

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MICHELLE LUJAN GRISHAM
GOVERNOR

ARTICLE 10A AND ARTICLE 8 CERTIFICATION

District/ Charter Name: ALBUQUERQUE PUBLIC SCHOOLS **PED No.** 001-000

22-10A-20 (K) NMSA 1978 Waivers

The department may waive the individual class load and teaching load requirements upon a demonstration of a viable alternative curricular plan and a finding that the plan is in the best interest of the school district and that, on an annual basis, the plan has been presented to and is supported by the affected teaching staff.

Are you operating under a waiver pursuant to 22-10A-20 (K) NMSA 1978?

No

Do you intend to request a waiver pursuant to 22-10A-20 (K) NMSA 1978 in fiscal year 2024-2025?

No

Signature certifies that the school district or charter school verifies that either statutory class loads are being met or that a waiver is in place, or that one will be requested in the upcoming budget year.
Waiver forms can be found here https://webnew.ped.state.nm.us/information/waivers/

ARTICLE 8 CERTIFICATION

22-8-11 (C) Budgets; approval of operating budget

The department shall not approve and certify an operating budget of any school district or charter school that fails to demonstrate that parental involvement in the budget process was solicited.

Signature certifies that compliance with all aforementioned statutes have been adhered to in the development of the school district's or charter school's ensuing fiscal year operating budget.

Superintendent/Charter School Administrator Signature **Date** 5/29/2024

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GOVERNOR

SALARY ASSURANCES

District/ Charter Name: ALBUQUERQUE PUBLIC SCHOOLS **PED No.** 001-000

Section 22-10A-7. Level one licensure. NMSA 1978
Level one teacher's minimum salary - $50,000.00

Section 22-10A-10. Level two licensure. NMSA 1978
Level two teacher's minimum salary - $60,000.00

Section 22-10A-11. Level three licensure; tracks for teachers. NMSA 1978
Level three teacher's minimum salary - $70,000.00

General Appropriation Act of 2024, HB2
Provide a **three percent salary increase** to all public school personnel.

Minimum hourly salary $15.00

Section 22-10A-17.1. Educational assistants; licensing framework; qualifications; minimum salaries. NMSA 1978
Educational Assistant minimum salary- $25,000.00

Laws 2023, ch. 148, HB199 and Section 22-10A-11.4. Level three-B administrator's license; tracks for school administrator licensure. NMSA 1978
Laws 2023, ch. 148, HB199 amends the responsibility factors in Subsection M of Section 22-10A-2 NMSA 1978 Per Section 22-10A.11.4 NMSA 1978 The minimum annual salary for a licensed school principal or assistant school principal is the minimum salary for a level three-A teacher ($70,000) multiplied by the applicable responsibility factor.

Principal Type	Responsibility Factor	Minimum Salary
Elementary school principal	1.25	$87,500.00
Middle school principal	1.45	$101,500.00
High school principal	1.65	$115,500.00
Elementary school assist. principal	1.15	$80,500.00
Middle school assist. principal	1.20	$84,000.00
High school assist. principal	1.30	$91,000.00

Signature certifies that compliance with all aforementioned legislation and statutes have been adhered to in the development of the school district's or charter school's ensuing fiscal year operating budget.

Superintendent/Charter School Administrator Signature

5/29/2024
Date

ALBUQUERQUE PUBLIC SCHOOLS

Meeting Type and Date: Special Board of Education Meeting, May 29, 2024

Agenda Item: Consider Approval of the Proposed Albuquerque Public Schools Budget for Fiscal Year 2025, including Charter Schools Budgets

Presenters: Rennette Apodaca, Chief Financial Officer, and Rosalinda Montoya, Executive Director, Budget and Strategic Planning

Background: The APS Finance department has been updating board members at the first Board of Education meetings of the month, regarding the upcoming fiscal year's budget. Albuquerque Public Schools administration respectfully requests the approval of The Albuquerque Public School District Fiscal Year 2025 proposed budget, including Charter School budgets.

The Board of Education Services Office requests the use of digital signatures for all board members on the supporting document of the APS budget and the use of digital signatures for the president on the supporting documents of the Charter School budgets.

Action	Name	Title	Department	Signature
Prepared by:	Julianne Hix	Senior Director	Budget and Strategic Planning	Julianne Hix
Recommended by:	Rosalinda Montoya	Executive Director	Budget and Strategic Planning	
Approved by:	Rennette Apodaca	Chief Financial Officer	Albuquerque Public Schools	
Approved by:	Dr. Gabriella Durán Blakey	Acting Superintendent	Albuquerque Public Schools	
Approved by the APS Board of Education May 29, 2024:	Danielle M. Gonzales	President	APS Board of Education	
	Janelle Astorga	Secretary	APS Board of Education	

Albuquerque Public Schools
Board of Education Governance Manual

Adopted November 2023

Contents

Contents **2**

Background **3**

Vision Statement **4**
1. Goals Policies **4**
1A: Board Goals 4

2. Guardrail Policies **5**
2A: Board's Guardrails for the Superintendent 5

Theory of Action: 6
3. Delegation Policies **6**
3A: Delegation to the Superintendent 6
3B: Superintendent's Role 6
3C: Superintendent Evaluation 7
3D: Superintendent Performance Concerns 7

4. Governing Policies **9**
4A: Governance Commitment 9
4B: Board Accountability 9
4C: Guardrails for the Board 9
4D: Board Responsibilities and Authority 9
4E: Board Membership Requirements 10
4F: Code of Conduct 11
4G: Board Member Performance Concerns 11
4H: Board Officer Roles and Responsibilities 12
4I: Board Committees 13
4J: Board Policy Scope and Development 14
First Meeting 14
Second Meeting 14
Third Meeting 15
4K: Board Agendas 15
4L: Board Meeting Procedures 15
4M: Board Meeting Materials 16
4N: Board Meeting Minutes 17
4O: Public Participation at Board Meetings 17
4P: Community Engagement with the Board of Education 18
4Q: Non-Superintendent Employee Performance Concerns 18

Appendix: Laws and Regulations **20**

Background

In 2022, the Albuquerque Public Schools Board of Education shifted its governance to prioritize and focus on student outcomes. The Student Outcomes Focused Governance framework, developed and facilitated by leadership from the Council of the Great City Schools, centers the APS Board of Education's work on the community's vision and values in support of what students should know and be able to do. This governance approach enables the APS board (hereinafter ‘the board”) to focus on and evaluate the most important student outcome issues while delegating administrative and management authority to the superintendent. It will provide for more stable, consistent governance now and in the future and create a clear structure for the board to be accountable to the community.

The Albuquerque Public Schools Board of Education Governance Manual focuses on how the board will govern the district. Corresponding procedural directives are maintained by the superintendent and focus on how the superintendent will manage the district.

This manual contains a specific set of policies and is divided into four sections – Goals, Guardrails, Delegation, and Governing – followed by an appendix of policies required by law or regulation.

The Goals policies focus on the direction the board wants to lead the school system. Because schools only exist to improve student outcomes, the Goals section is concerned with the outcomes the community wants to see for its students. The Goals section includes the vision and goals.

The Guardrails policies focus on the protections the board puts in place regarding unacceptable circumstances. Because the board must represent not only the community’s vision but also its values, the Guardrails section is concerned with identifying behaviors that the superintendent may not engage in because they would violate the community’s values. The Guardrails section includes the theory of action and guardrails.

The Delegation policies focus on the board’s cascading of authority to the superintendent, who is directly evaluated by the board. The Delegation section includes the extent and nature of the superintendent’s evaluation.

The Governing policies focus on board and board member roles and how board members conduct themselves. The Governing section includes the board’s role, ethics expressed as board guardrails, conflict of interest, and procedures for meetings, communications, and community engagement procedures.

Vision Statement

Albuquerque Public Schools exists to ensure that every child graduates with the knowledge, skills, and abilities to be successful upon graduation in college, career, or civic life.

1. Goals Policies

1A: Board Goals

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 will not be less than a 10-point increase over five 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 will not be less than a 10-point increase over five 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 39.6 percent in September 2023 to 49.6 percent 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.

2. Guardrail Policies

2A: Board's Guardrails for the Superintendent

Guardrail 1: The superintendent will not allow the district to operate with inequitable distribution of school and/or community-based wraparound and support systems.

Guardrail 2: The superintendent will not allow resources to be allocated inequitably.

Guardrail 3: 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: The superintendent will not exclude parent/legal guardian, student, and community voice and engagement in school and district operations.

Guardrail 5: The superintendent will not implement programs or procedures in schools without staff voice, high-quality professional development, and essential material and human resources.

Theory of Action

When APS mobilizes around a clear plan for how to achieve academic success for all students, and when support leaders and teachers provide students with rigorous, culturally sustaining, grade-level instruction, and when APS cultivates safe schools and classrooms that keep all students engaged in their learning, and when APS establishes clear, distinct systems for managing resources and communicating and supporting schools and families, then Albuquerque Public Schools will improve student outcomes.

Emerging Stronger: Five-Year Strategic Plan

3. Delegation Policies

3A: Delegation to the Superintendent

The Albuquerque Public Schools Board of Education believes that vision, goal setting, goal monitoring, and the legislation of policies are essential functions of a board and that the execution of the policies should be the function of the superintendent. Therefore, the board will instruct the superintendent through written board policies that represent the visions and values of the community and will actively monitor results of the policy execution.

Accordingly,

1. The board will develop and maintain Goals that represent the community's vision. These Goals will reflect the shared understanding of what the community wants to accomplish for all students.
2. The board will develop and maintain Guardrails that represent the values of the community. Guardrails are actions the superintendent may not use or allow in pursuit of the district's student outcome goals.
3. The superintendent is responsible for administering the district and developing procedures to implement each policy of the Board of Education.
4. The superintendent is responsible for employing, setting salaries, assigning, terminating, and discharging all school district employees.

3B: Superintendent's Role

As the board's sole executive officer for managing school system operations, the superintendent will be responsible for accomplishing any reasonable interpretation of the board's goals within the boundaries of the board's guardrails and federal and state laws and regulations.

Accordingly,

1. State and federal laws and regulations require board adoption of policies on various topics. The board's adopted policies constitute compliance with these legal requirements.
2. In accordance with laws and regulations, the superintendent will be responsible for preparing an annual budget and recommendations for policies to be adopted by the board, overseeing the implementation of adopted policies, and developing appropriate procedural directives.
3. In recommending policy for board adoption, the superintendent will identify when the board is required to adopt policy or has statutory decision-making authority that cannot be delegated to the superintendent.
4. Required board policy addressing administrative issues will be handled by consent agenda, with the superintendent informing the board of substantive changes.
5. Any operational issues not required to be board-adopted will be addressed in a district procedure manual, and the board will take the necessary steps to remove such issues from board policy.
6. Any information the Superintendent provides to one board member will be provided to all board members.

3C: Superintendent Evaluation

The superintendent is the only staff person accountable to the board for academic and operational achievement and conduct.

Accordingly,

1. The superintendent is evaluated only on performance regarding the board goals, guardrails, and interim goals/guardrails. The board considers superintendent performance to be indistinguishable from school system performance.
2. Any matters concerning the superintendent's performance related to contractual responsibilities, board policy, or violation of state or federal law violation should be addressed through the process detailed in the section titled "Superintendent Performance Concerns."
3. Monthly progress monitoring conversations will be held in accordance with the board's adopted monitoring calendar. These monitoring conversations will serve as regular formative assessments of the superintendent's performance.

See addendum to 3C: Superintendent Evaluation: Superintendent Evaluation Process beginning on page 24

3D: Superintendent Performance Concerns

In accordance with state and federal employment law, the board will not hear complaints about personnel matters outside of the formal grievance process.

Accordingly,

1. It is the board president's responsibility to guide the inquiry into whistleblower complaints about the superintendent.
2. If, at any time, a board member becomes concerned that the superintendent may have (1) breached any term of the superintendent's contract, (2) violated state or federal statute, (3) violated APS board policy, or (4) failed within a reasonable amount of time to address a specific issue identified by the full board, the following process will be used:
    a. The concerned board member will bring their concern(s) to the board president, who will assist in resolving the issue(s).
    b. If the concerned board member does not feel that the resolution is satisfactory, the board member may request, through the board president, that the item be placed on a meeting agenda. The matter may be handled in an executive session. The concerned board member must inform the board president in writing of the specific nature of any concern(s) that prompted the request.
    c. In addition, the board president may place an item on a meeting agenda to discuss concerns about the professional performance of the superintendent.
3. If an executive session is requested and called, the board must listen to the concern(s) and determine if the issue raised is truly cause for concern.
4. If the majority of the board determines that there is a violation or breach of one of the items listed, the following process will be followed:
    a. The exact nature of the concern or deficiency will be documented and discussed with the superintendent.
    b. A remediation or disciplinary action plan may be adopted to include actions and timelines.
    c. The board president will monitor any performance remediation plan for compliance, and the results will be part of the superintendent's annual performance evaluation.
    d. The board president will be responsible for ensuring that all documentation relating to performance deficiencies will be appropriately placed in the superintendent's personnel file.

4. Governing Policies

4A: Governance Commitment

Albuquerque Public Schools exist to improve student outcomes. The Albuquerque Public Schools Board of Education exists to represent the vision and values of the community.

4B: Board Accountability

The board will monitor its process and performance by regularly conducting formative self-evaluations along with an annual summative self-evaluation within 45 days before the annual superintendent evaluation. The board will self-evaluate using a research-based self-evaluation instrument.

4C: Guardrails for the Board

Guardrail 1: Board members will not act on assumptions about each other's intentions and will accept responsibility for their own actions and behaviors.

Guardrail 2: The board will not spend less than 50 percent of public meeting time monitoring student outcome goals.

Guardrail 3: The board will not exclude community voices, including students, family, and staff, when making important decisions about such matters as, but not limited to, the budget, superintendent hiring, and setting of goals and guardrails.

Guardrail 4: No board member will represent or appear to represent through their words or actions the voice of the entire board on matters that the board has not publicly adopted.

Guardrail 5: Board members will not be disrespectful of staff time and resources and will establish a process for tracking the cost of staff time dedicated to board support in order to reduce both burden and cost.

4D: Board Responsibilities and Authority

The board will ensure appropriate organizational performance by assuming direct responsibility and authority pursuant to applicable federal and state statutes, administrative codes, and policies.

Accordingly,

1. The board will comply with all federal statutes and regulations and operate in accordance with the New Mexico Constitution, New Mexico statutes, and New Mexico administrative code.
    - See § 22-5-4 NMSA 1978 for a complete list of statutory duties
    - See NM Administrative Code of the Secretary of Education
2. The board retains and reserves all powers and duties conferred upon and vested in it by the New Mexico Constitution and New Mexico statutes.
3. The primary powers and duties of the board are:
    - To create and adopt district policy
    - To employ and negotiate the contract of a superintendent of schools for the district
    - To review and approve the budget for Albuquerque Public Schools only after determining that the board's goals are the priority for resource allocation.
4. Board members will have authority only when acting as a board in a regular, special, committee, or emergency meeting.
5. Board members, with the exception of the board president, will not make requests of nor seek legal advice from lawyers or law firms, whether in-house or outside of APS, on issues not authorized via board approval.
6. Board members will not provide constituent services that belong to the administration and will instead relay those requests to the superintendent or Board Services Office
7. Board members will not give directives or instructions to district or school employees. The superintendent is the board's only employee.
8. The board will monitor Student Outcome Focused Goals and Guardrails.
9. Board members will adhere to the board's guardrails.

4E: Board Membership Requirements

The board will consist of seven members elected by geographic districts for four-year staggered terms in accordance with New Mexico statutes. The individual and collective participation of its members is integral to the leadership success of the board. Therefore, each board member is expected to fulfill the following requirements:

1. Reside in the district from which they are elected or appointed. A vacancy on the board caused by the resignation, death, refusal to serve, incapacity, or removal of a board member will be filled in accordance with the provisions of the New Mexico statutes.
2. Take an oath of office to administer the duties of the office faithfully, impartially, and in accordance with the law.
3. Complete a conflict of interest disclosure form annually
4. Attend at least five hours of training annually at sessions sponsored by the New Mexico School Board Association in collaboration with the New Mexico Public Education Department. Three of the five hours for newly elected board members who have served less than a year must come from a training course developed by the Public Education Department and sponsored by the NMSBA. The course will be offered within three months after the local board election.

5. All newly elected or appointed board members will attend mandatory onboarding sessions conducted by the board services office and board members on Student Outcomes Focused Governance and required board work.

4F: Code of Conduct

To preserve the confidence entrusted to us as public officials, the board commits itself to ethical, professional, and lawful conduct, proper use of authority, and appropriate decorum.

Accordingly,

1. Board members will make the education and well-being of students the basis for all decision-making.
2. Board members will not use confidential information acquired by their associations with the district for their individual or another's private gain..
3. Board members will adhere to the provisions of the New Mexico Gift Act. If board members receive or accept loans or gifts over $250, they will disclose it to the Board Services Office and peer board members and recuse themselves if there is a conflict.
4. Board members are subject to the New Mexico Governmental Conduct Act, and will, in all instances, conduct themselves with the highest professional and ethical standards and will not violate federal, state, or local laws.
5. Each year, board members will complete a disclosure form listing potential conflicts of interest concerning district contracts, purchases, payments, or other financial transactions. Newly elected board members also will complete the conflict of interest form upon taking office. Board members will notify the board services executive director if potential conflicts of interest change.
6. Board members will publicly disclose any campaign contributions in excess of $1000 whether individual or in the aggregate before voting on matters involving individuals or organizations who made the contributions and will recuse themselves if there is a conflict unless the board decides that recusal will prevent the board from fulfilling its legal duty.

4G: Board Member Performance Concerns

In accordance with state and federal employment law, the board will not hear complaints about personnel matters outside of the formal grievance process.

Accordingly,

1. If a board member believes that another board member has violated the Code of Conduct policy or state or federal law, it is the responsibility of the concerned board member to discuss the alleged violation with the other board member in private before taking any other action, unless the nature of the allegation requires immediate escalation to the board president.

2. If, after the concerned board member has privately discussed the alleged violation with the other board member, the concerned board member feels the alleged violation has not been appropriately addressed, the concerned board member may submit, in writing, the allegation to the board president, who will serve as arbiter. If the board president is involved in the allegation, the concerned board member may instead submit the allegation, in writing, to the board vice president or the next most senior board member not involved in the allegation, who will serve as arbiter instead.
3. The board members involved will have a conference to discuss the alleged violation. All parties are strongly encouraged not to allow any further escalation of these procedures, and the arbiter's duty is to work to avoid such escalation.

4H: Board Officer Roles and Responsibilities

The board officers will ensure the integrity of the governing process and verify the board conducts itself consistently with its policies and legal obligations.

Accordingly,

1. The board will elect officers, including the president, vice president, and secretary.
    a. The executive committee will include the president, vice president, and secretary and will participate in agenda preparation for all regular board meetings.
2. The executive committee will meet monthly to coordinate agenda items and confer about upcoming issues.
3. The president will:
    a. Preside at board meetings
    b. Coordinate the board's activities
    c. Provide input to the superintendent regarding Board Office staff
    d. Sign, or cause to be signed, all resolutions, contracts, and other instruments and documents authorized by the board
    e. Seek legal counsel on behalf of the board, when necessary
    f. Ensure agenda preparation for board meetings
    g. Approve board business that represents board consensus
    h. Represent the board before the Legislature on matters that directly impact the district achieving its goals or as requested by the superintendent
    i. Attend weekly meetings with the Council of Great City Schools or other national entities that unite boards and superintendents on Student Outcomes Focused Governance
    j. Meet with the superintendent weekly
    k. Appoint board members to serve on board committees unless specified otherwise in board policies.
    l. The president will only act for or on behalf of the board with prior specific authority from a majority of the board
4. The vice president will:
    a. Perform the president's duties in their absence and any other duties delegated by the president

   b. Preside during board member discussions or debates when the president is actively engaged
   c. In the absence of the secretary, sign, or cause to be signed, all resolutions, contracts, and other instruments and documents authorized by the board and when the secretary's signature is required
   d. Assist in agenda preparation for regular board meetings
   e. Perform other duties as delegated by the president
   f. Serve as chair of the Audit Committee
5. The secretary will:
   a. Preside, in the absence of the president and vice president, at board meetings
   b. Sign, or cause to be signed, all resolutions, contracts, and other instruments and documents authorized by the board and when the secretary's signature is required
   c. Facilitate recognitions when needed
   d. Conduct the public forum segment of the board meeting
   e. Assist in agenda preparation for regular board meetings
   f. Perform other duties as delegated by the president
   g. Act as parliamentarian during board meetings
   h. Manage the process for keeping track of time dedicated to Student Outcomes Focused Governance

4I: Board Committees

Board committees have one essential role: to strengthen and support the board's work. The role of board committees is only to advise the board, not the district staff.

New Mexico statute requires that boards of education have a Finance and Audit subcommittee. The board may establish additional standing committees.

Accordingly,

1. Committees will have deliberative and recommending powers only.
   a. A committee will consider only items referred by a board member, the superintendent or designee, or by formal board action.
   b. A committee will consider only those items that fall within the committee's scope of duties.
   c. Committees will meet regularly and report their findings and recommendations to the board.
   d. The board will consider voting on items approved by a committee in the same month.
   e. Committees are open for membership to all board members
   f. All meetings are open to the public and all meeting materials will be posted publicly. All members are invited to submit questions prior to the meeting.
2. Board members may serve on the following committees:

   a. Finance
   b. Policy
   c. Audit
3. The board president or a majority of the board may appoint additional committees, including
   a. Ad hoc committees, made up of board members, to perform a specific task or solve a problem with the expectation that the group will disband when the objective has been completed
   b. Task forces made up of board members and/or community members, brought together to accomplish a specific objective

4J: Board Policy Scope and Development

The board will create and adopt policy for Albuquerque Public Schools in accordance with applicable state law and regulation. The board may develop, review, and revise any policy established by the board through a majority vote of members. The board may also suspend or revoke any policy established by the board that is not specifically prescribed by federal or state statute through a majority vote of board members.

Accordingly,

1. The board limits its adoption of board policies regarding school system operations to matters 1) required by law or 2) an appropriate exercise of the board's oversight authority as defined by the board's adopted goals and guardrails.
2. Existing policies that do not meet one of these criteria will be archived, though the superintendent may choose to convert them to administrative procedures.

To ensure that policies are well examined before final action, the board will adhere to the following meeting sequence in considering and adopting proposed new policies or policy amendments:

First Meeting

1. The proposal will be presented as a discussion item to the Policy Committee, along with any objectives or rationale for the proposed policy and how it satisfies the board’s identified scope.
2. Once reviewed by the Policy Committee, the proposed new policy will be made available for public review and comment for 30 days or until the next regularly scheduled Policy Committee meeting. The public comment period will provide an opportunity for formal public feedback to inform potential changes to the proposed policy.

Second Meeting

1. The proposal will be presented as an action item to the Policy Committee. During the discussion of the policy proposal, the views of the public and staff will be considered.

2. Amendments to the policy proposal may be introduced and acted upon.
3. An amendment will not require that the policy go through an additional reading unless the Policy Committee chair or board president determines that the amendment needs further study and that an additional reading would be desirable.
4. The Policy Committee will make a recommendation regarding the proposed policy, which may be presented at the next scheduled board meeting.

Third Meeting

1. The policy, along with the recommendations of the Policy Committee, will be presented to the full board for consideration and adoption.
2. Amendments may be adopted by the board.
3. Any final amendment made by the board will not require that the policy go through an additional reading unless the board determines that the amendment needs further study and that an additional reading would be desirable.

4K: Board Agendas

Board meetings will comply with the New Mexico Open Meetings Act (§10-15-1 NMSA 1978) and the Open Meetings Act Resolution of the board for public notification of meetings. The meeting schedule and agendas are posted on the APS website at APS.edu.

Accordingly,

1. The board president and the superintendent or designee will set regular and special meeting agendas.
    a. Any board member may request to add an agenda item through committee meetings or by contacting the president.
2. The committee chair and superintendent or designee will set committee meeting agendas.
3. Consent agenda items, listed separately, may be voted on without reading the description of each item aloud.
4. Any item listed on a consent agenda may be removed for a separate vote at the request of a board member. The name of the member who objects to a consent agenda will be included in the meeting minutes.

4L: Board Meeting Procedures

The board will hold regular meetings monthly and may hold special, emergency, or committee meetings. All board meetings will comply with the New Mexico Open Meetings Act.

Accordingly,

1. Board meetings will be held on the first and third Wednesday of the month.

2. Within 30 days of the annual organizational meeting, the board will establish a schedule of meetings for the year and approve the Open Meetings Resolution that will define reasonable notice for public meetings.
3. A majority of all members of the board will constitute a quorum at regular or special board meetings.
4. Final board approval of any action item will require an affirmative vote by the majority of the board at a regular or special meeting.
5. This vote may be conducted either by a roll call or a voice vote of affirmation. The board will not conduct a vote by secret ballot.
6. The board may grant permission to use digital signatures if members consent to their use on a needed basis. Digital signatures will suffice to make board documents final and official.
7. Board meetings may be canceled and rescheduled with appropriate public notification.
8. Emergency board meetings may be called as needed. During emergencies, agenda items will be limited to those considered urgent or those requiring action to conduct/continue district business.
9. Roberts' Rules of Order (Newly Revised) will be the general basis of how the board conducts meetings. Although appropriate motion procedures may handle most items, consensus action may also be used.
10. Board members should attend meetings informed of the issues to be addressed and properly prepared for discussion and deliberation.
11. The official record for all Board of Education actions will be set forth in the minutes. Minutes will require board approval in an open meeting. The board services office will maintain a permanent, official record of all board actions.

4M: Board Meeting Materials

Documents pertaining to agenda items should be ADA-accessible PDFs that can be posted along with the agenda and made available to the public.

Accordingly,

1. Before all meetings, the superintendent or designee will provide board members with all items to be considered, including legal documents, support materials, and staff presentations. The goal is to provide these materials 14 days before the meeting. All documents will be sent digitally.
2. The superintendent or designee will recommend items requiring board approval.
3. All consent-eligible items will be placed on the consent agenda by default.
4. Once board members receive the materials, they may immediately begin submitting questions to the superintendent or designee. Board members will have at least five days to submit questions about the agenda items to the superintendent or designee.

5. The superintendent or designee will create a Q&A document of responses that will be shared with board members and the public.
6. Board members will have time for follow-up questions, which may be answered in writing in advance or during the meeting.
7. Board members will have up to four days before the meeting to request items be removed from the consent agenda and placed on the action agenda for discussion and consideration. This is the only time before or during board meetings that items will be able to be moved from the consent agenda for a separate vote. The New Mexico Open Meetings Act requires that a final agenda be posted within 72 hours of the meeting.
8. If board members need to recuse themselves from participation in an item on the agenda because of a conflict of interest, they must declare that in writing at least 24 hours before the meeting to the board services office and copy the board president. If the board services office receives a declaration, it will create a second consent agenda item -- a “recusal consent” agenda -- to place items on that are subject to a conflict of interest so that board members can vote on the standard consent agenda without voting on an item on the conflicted consent agenda.
9. No agenda items will be added to or removed from the consent agenda during the meeting. Motions to that effect will be ruled out of order by the board president.

4N: Board Meeting Minutes

The official record for all Board of Education actions will be set forth in the meeting minutes. The board services office will maintain a permanent, official record of all board actions.

Accordingly,

1. The draft minutes of each board or committee meeting will be prepared within 20 working days after the meeting. Minutes will be distributed in accordance with the New Mexico Open Meetings Act. The board will take action at a subsequent meeting to amend and/or approve these minutes.
2. The minutes will include at a minimum:
    a. The date, time, and place of the meeting
    b. The names of members in attendance and those absent
    c. The substance of the proposals considered
    d. A record of any decisions and votes taken that show how each member voted
    e. Aspirationally, the amount of time spent on each agenda item

4O: Public Participation at Board Meetings

The board values participation and recognizes the importance of public input affecting the community, the board, and Albuquerque Public Schools.

Accordingly,

1. The board will provide a public forum during regular board meetings, subject to reasonable guidelines, for community members to express concerns, complaints, or commendations.
2. Because the board is not the district ombudsman, stakeholders are encouraged to fully utilize meetings with school officials, site councils, and administrative procedures to communicate and resolve issues with the school administration before presenting the issue to the board.
3. APS will summarize public comments in the meeting minutes.

During public forums, the board will:

1. Listen respectfully and remain impartial
2. Clarify that it is unethical for board members to intervene directly with staff but that it is their role to aid stakeholders with connecting to the appropriate staff members (It is unethical and inequitable for board members to communicate directly or indirectly with district staff on behalf of the commentator/complainant)

This policy will not be construed to apply to comments/complaints alleging criminal activity.

4P: Community Engagement with the Board of Education

The board affirms that their first and foremost responsibility is to represent the community's vision for improving student outcomes and ensuring that their values are protected along the way. As such, public comment during board meetings will not be the only opportunity for the public to comment to the Board of Education.

Accordingly,

1. The board commits to hosting semi-annual opportunities to engage with the public in a two-way dialogue about the community's vision for improving student outcomes and protecting the community's values through the board's adopted goals and guardrails. All board members are expected to participate in community engagement at meetings or events hosted by the board and outreach at meetings or events hosted by community members.
2. Additionally, the board recognizes the need for ongoing communications. As such, the board services office will be responsible for publishing all avenues by which the public may comment to board members. Ways to contact board members will be made available upon request and at each regular board meeting.
3. Petitions and written or electronic correspondence to the board will be presented to all board members. The board services office will not be required to present anonymous information to the board members.
4. The board services office may summarize information, correspondence, and comments received before providing the information to board members.

4Q: Non-Superintendent Employee Performance Concerns

In accordance with state and federal employment law, the board will not hear complaints about personnel matters outside of the formal grievance process.

Accordingly,

- When a board member becomes concerned about the performance of district employees, they must bring their concerns directly to the superintendent and inform the board president. Such concerns must be limited to
    - Illegal actions
    - Egregious violations of board policy
    - Actions harmful to the district's or board's reputation.
- Board members must remain mindful that district personnel are the responsibility of the superintendent, not the board.
- The superintendent must listen to such concerns, review the matter, and notify the board of the resolution to the extent policy allows.
- When a board member has concerns about the performance of district employees related to employee, student, board, or community safety, the board member will notify the superintendent and, when appropriate, the police department.

Appendix: Laws and Regulations

The Board of Education of Albuquerque Municipal School District No. 12, Counties of Bernalillo and Sandoval, New Mexico, hereafter referred to as the board, retains and reserves unto itself all powers and duties conferred upon and vested in it by the New Mexico Constitution and New Mexico statutes. The primary powers and duties of the board will be to employ and negotiate the contract of a superintendent of schools for the district, create and adopt district policy, and review and approve the budget for the Albuquerque Public Schools.

The board will be subject to New Mexico Public Education Department regulations.

The board will comply with all federal statutes and regulations and will operate in accordance with the New Mexico Constitution, New Mexico statutes, and New Mexico administrative code.

Legal References:
New Mexico Statutes 1978:

- Section 22-5-1
- Section 22-5-3.1
- Section 22-5-1.1
- 22-5-4

Governance Manual Section 3: Delegation Policies

A local school board has the authority to employ a superintendent of schools for the school district and fix their salary.
Legal Reference:

- 22-5-4 NMSA 1978

3A: Delegation to the Superintendent

The superintendent is the chief executive officer of the school district.
Legal Reference:

- 22.5-14 NMSA 1978

3B: Superintendent's Role

The superintendent:

- Carries out the education policies and rules of the state department and local school board
- Administers and supervises the school district
- Employs staff
- Prepares the school district's budget

Legal References:

- 22.5-14 NMSA 1978
- 22-8 NMSA1978

Governance Manual Section 4. Governing Policies

4B: Board Accountability

Legal References:

- Gift Act: §10-16B-1 through §10-16B-4 NMSA 1978
- Campaign Practices: §1-19-26 through §1-19-37 NMSA 1978
- Local Elections: New Mexico Local Election Act (2018)

4C: Guardrails for the Board

School boards may adopt rules pertaining to the administration of all powers or duties of the local school board.

Legal Reference:

- Section 22-5-4K NMSA 1978

4D: Board Responsibilities and Authority

Local school boards have the following powers or duties:

- Develop educational policies for the school district
- Employ a local superintendent for the school district and fix the superintendent's salary
- Review and approve the annual school district budget;
- Acquire, lease, and dispose of property
- Have the capacity to sue and be sued
- Acquire property by eminent domain
- Issue general obligation bonds for the school district
- Provide for the repair of and maintain all property belonging to the school district

Legal Reference:

- 22-5-4 NMSA 1978

4E: Board Membership Requirements

- The Albuquerque Public Schools Board of Education is made up of seven members 22-5-3 NMSA 1978
- Board members serve without compensation and can't be employed by the district: 22-5-5 NMSA 1978
- Board members serve four-year terms: 22-5-8 NMSA 1978
- Oath of office: 22-5-9.1 NMSA 1978
- Vacant or vacated offices: 22-5-12 NMSA 1978
- School board member training: 22.5.12 NMSA 1978
    - School board members in their first term must complete at least 10 hours of mandatory training during their first year on the board.
    - Courses need to be approved by the state Public Education Department and should cover laws, department policies, and procedures, public school finance and budgeting, legal concepts, including the Open Meetings Act and Inspection of Public Records, and effective governance practices supporting and supervising the superintendent.
    - All other board members are required to complete five hours of training per year.

4F: Code of Conduct

Legal References:

- New Mexico Governmental Conduct Act
- Gift Act: §10-16B-1 through §10-16B NMSA 1978 (Gift Act)
- Inspection of Public Records: Section 14-2-1 NMSA 1978
- Local Elections: New Mexico Election Code

4H: Board Officer Roles and Responsibilities

A local school board shall elect a president, vice president, and secretary from among its members.
Legal Reference:

- Section 22-5-7, NMSA 1978

4I: Board Committees

Legal Reference:

- Audit and Finance committees: 22-8-12.3 NMSA 1978

4J: Board Policy Scope and Development

A local school board shall have the authority to develop educational policies for the school district.

Legal Reference:

- 22-5-4 NMSA 1978

4K: Board Agendas

The Sunshine Act requires that public business be conducted in full public view, that the actions of public bodies be taken openly, and that the deliberations of public bodies be open to the public.

Legal Reference:

- New Mexico Open Meetings Act

4L: Board Meeting Procedures

Legal References:

- New Mexico Open Meetings Act
- New Mexico Inspection of Public Records Act

4M: Board Meeting Materials

Legal References:

- New Mexico Open Meetings Act
- New Mexico Inspection of Public Records Act

4N: Board Meeting Minutes

Legal References:

- Minutes: New Mexico Open Meetings Act (page 18)
- New Mexico Inspection of Public Records Act

4O: Public Participation at Board Meetings

Legal Reference:

- New Mexico Open Meetings Act

4Q: Non-Superintendent Employee Performance Concerns

Legal References:

- Local Superintendent Powers and Duties
- 22-5-4 NMSA 1978

Additional References

- New Mexico School Boards Association School Board Member Handbook
- Per Diem: 2.42.2 NMAC 1971

Addendum to 3C: Superintendent Evaluation

Superintendent Evaluation Process

The job of the Albuquerque Public Schools Board of Education is to represent the vision and values of the community. The job of the superintendent is to implement the vision and values of the community through the board's adopted goals and guardrails. The board considers superintendent performance to be indistinguishable from school system performance. Therefore, the board will evaluate the superintendent based on progress toward reaching the goals and guardrails.

Formative Evaluations

Progress monitoring of goals, guardrails, interim goals, and interim guardrails conducted by the Board of Education during public meetings each month will serve as formative assessments for the superintendent. The progress monitoring sessions provide ongoing feedback on whether the district is on track to accomplish the goals and guardrails or needs to make adjustments to improve student outcomes.

The board will also conduct formative self-evaluations each quarter, using a research-based tool to ensure its commitment to improving student outcomes.

Summative Evaluation

After consultation with the superintendent at the beginning of the evaluation year, the board will adopt an evaluation rubric to track the annual progress on all goals and guardrails and interim goals and guardrails. The board will decide whether to weigh some goals or guardrails more than others and develop a threshold for:

- Exceeds Expectations
- Above Average
- Meets Expectations
- Needs Improvement
- Does Not Meet Expectations

The board will monitor goals and guardrails for an entire cycle based on its progress monitoring calendar before conducting the superintendent's first summative evaluation. Then, and during the same time in subsequent years, the board will meet with the superintendent in executive session to discuss the superintendent's job performance.

As part of the annual evaluation, the superintendent will participate in a 360 Evaluation as recommended by the Council of the Great City Schools. The superintendent will select a coach

to collect candid feedback from valued sources to increase the superintendent’s effectiveness and continuous improvement in their current role. The 360 Evaluation focuses on growth, not performance; behaviors, not character. The confidential evaluation provides constructive feedback and better alternatives regarding behaviors that did not work.

Before the Annual Evaluation

The superintendent will conduct a self-evaluation focusing on goals and guardrails progress monitoring data. The board will also conduct an annual summative self-evaluation within 45 days before the superintendent’s evaluation.

During the Evaluation

The superintendent will share and discuss their self-evaluation with the board. The board will discuss its self-evaluation, the superintendent’s self-evaluation, and the year’s goals and guardrails progress data using the agreed-upon rubric. The evaluation will occur during executive session unless the board and the superintendent agree that it should occur in an open meeting.

Following the Evaluation

The board president will draft a summary letter addressing the superintendent’s contract, their strengths, and areas for growth. The superintendent has an opportunity to comment on the draft letter. The board will meet in executive session to review the superintendent’s comments and then agree on a final evaluation letter for the superintendent.

The board will vote on whether to extend or change the superintendent’s contract in a public meeting.

The board and superintendent may also use this time to evaluate and clarify the annual evaluation instrument, weights, and processes for the following year.

Superintendent's Contract

The Board may contract with a Superintendent for a term not to exceed three (3) years. The contract year for the Superintendent shall be twelve (12) months and shall begin on July 1 of the year and end on June 30. The Board will take action on an existing Superintendent's contract no later than February of the year the contract expires. The Board may extend the contract in the intervening year of a multiple year contract.

The Superintendent's benefits shall be determined at the time of appointment or reappointment and shall be made part of the written contract. The Board may also issue a contract addendum outlining any specific conditions or requirements negotiated by the Board and the Superintendent that extend beyond the regular contractual provisions.

Notwithstanding the foregoing, the Board shall not, during any time between the date of a regular local election in which school board positions are on the ballot and sixty (60) days after the convening of the newly elected board or until sixty (60) days after a majority of a local school board has been appointed:

- Extend the Superintendent's contract; or
- Terminate the Superintendent without cause.

Adopted: date of manual adoption

LEGAL REF.:
§22-5-14 NMSA (1978)
§22-10A-21 NMSA (1978)

Adopted: November 2023
Reviewed: March 4, 2023
Revised: March 4, 2024

Albuquerque Public Schools

State of New Mexico Financial Policies

NMAC 6.20.2.8	PROCEDURAL REQUIREMENTS
NMAC 6.20.2.9	BUDGET PREPARATION STANDARDS
NMAC 6.20.2.10	BUDGET MAINTENANCE STANDARDS
NMAC 6.20.2.13	FINANCIAL STANDARDS
NMAC 2.2.2.3	AUDITS OF GOVERNMENTAL ENTITIES
NMAC 2.2.2.12 C	SPECIFIC CRITERIA

NMAC 6.20.2.8 – PROCEDURAL REQUIREMENTS

A. All school districts shall account for financial transactions and develop and maintain their budgets in accordance with the Public School Code, GAAP and department procedures for public school accounting and budgeting, which are referenced where applicable.

B. The deadlines identified in this regulation pertaining to the submittal of required reports and documents may be extended by the secretary of education or his designee after a request has been submitted by the school district, provided the extension is not in violation of state or federal law.

C. If reporting requirements and deadlines are not met, the department may withhold funds, suspend payments or both, pursuant to 6.21.2.10 NMAC and 6.21.2.11 NMAC.

D. Business officials, serving in the capacity of a supervisor or director or manager of accounting and/or bookkeeping as mentioned in 6.63.12.8 NMAC, responsible for the preparation and presentation of all financial documentation and budget maintenance will meet the competency requirements enumerated in 6.63.12.9 NMAC.

N.M. Admin. Code § 6.20.2.8

02-03-93, 11-01-97, 01-15-99; 6.20.2.8 NMAC - Rn, 6 NMAC 2.2.1.8, 05-31-01; A, 10-15-03; A, 11-30-06

NMAC 6.20.2.9 – BUDGET PREPARATION STANDARDS

A. Every school district shall follow budget requirements stated in Sections 22-8-5 through 22-8-12.2, NMSA 1978, and procedures of the department in preparing, submitting, maintaining and reporting budgetary information. Budgetary control shall be at the function level. Over-expenditure of a function shall not be allowed.

B. The proposed budget for the ensuing fiscal year shall be submitted to the department by April 15 of each year unless extended to a later date by the secretary of education.

C. The department shall review the school district's projected revenues, including estimated tax production based on the most current assessed valuation from the local taxing authority and estimated cash carryover for all funds. The department shall confer with the school district before determining where additions or reductions to the budget will be incorporated.

D. Approval of the proposed budget by the local board shall be in a public hearing held prior to June 20. The notice of public hearing for the adoption of the budget shall be published in accordance with the Open Meetings Act, Section 10-15-1 et seq. 1978, Public School Code, and local board policy. Certification of the proposed budget by the department shall be on or before July 1. The approved and certified budget then constitutes the operating budget.

E. On or before July 31, school districts shall determine their actual cash balances in all funds and report them on the most current form prescribed by the department. The operational subfund cash balance shall be adjusted by the amount of June credits for revenues received in that month from local school tax levy federal impact aid, and federal forest reserve, if any. The June credits shall be categorized as restricted cash balance and are unavailable for budgeting in the ensuing fiscal year. Cash balance carried forward from the previous fiscal year in the operational subfund shall not be used for salaries and benefits.

F. The operating budget and any authorized adjustments, shall be integrated into the school district's accounting system after required approvals. Encumbrances shall be used as an element of control and integrated into the budget system.
N.M. Admin. Code § 6.20.2.9

12-08-89, 02-03-93, 11-01-97, 01-15-99, 09-15-99; 6.20.2.9 NMAC - Rn, 6 NMAC 2.2.1.9, 05-31-01; A, 11-30-06

NMAC 6.20.2.10 – BUDGET MAINTENANCE STANDARDS

A. Budget adjustment requests shall be submitted on the most current form prescribed by the department. The school district shall maintain a log of all budget adjustment requests to account for status, numerical sequence, and timely approval at each level. The log is to be retained for audit purposes.

B. School districts shall submit budget adjustment requests for the operating budget to the department for budget increases, budget decreases, transfers between functional categories, and transfers from the emergency reserve account. The department must take action on budget adjustment requests within 30 calendar days from the date of receipt by the department or such requests will otherwise be considered approved. Expenditures shall not be made by the school district until budget authority has been established and approval received from the department. Budget adjustments shall not be incorporated into the school district's accounting system until approval is received by the department.

C. School districts shall submit periodic financial reports to the department using the department-approved format. Reporting shall be either monthly or quarterly at the discretion of the department. The school district shall be notified of its required reporting frequency in writing by the department. Required reporting frequency may be changed by the department at any time during the year. Reports are due at the department by the last working day of the month following the end of the required reporting period, unless extended to a later date by the secretary of education.

N.M. Admin. Code § 6.20.2.10

12-08-89, 02-03-93, 11-01-97, 01-15-99, 09-15-99; 6.20.2.10 NMAC - Rn, 6 NMAC 2.2.1.10, 05-31-01; A, 10-15-03; A, 11-30-06

NMAC 6.20.2.13 – FINANCIAL STANDARDS

A. General ledger: All school districts shall establish and maintain a general ledger in accordance with GAAP. The general ledger will be comprised of individual funds and account groups using the department's uniform chart of accounts and shall be reconciled every fiscal year with department records.

B. Funds and account groups: School districts shall use funds and account groups to report their financial position and operating results. Funds are classified into three broad categories:

a) governmental funds,
b) proprietary funds and
c) fiduciary funds.

There are two account groups:

a) general fixed assets and
b) general long-term debt.

C. Chart of accounts: All school districts shall prepare, maintain, and report budget and financial information utilizing a standard and uniform chart of accounts.

D. Basis of accounting: In accordance with GASB 34, school districts shall use a full accrual basis of accounting in preparation of annual financial statements and cash basis of accounting for budgeting and reporting.

E. Financial statements: Financial statements are the responsibility of the school district. The school district shall maintain adequate accounting records, prepare financial statements in accordance with GAAP (specifically, GASB 34), and provide complete, accurate, and timely information to the independent public accountant (IPA) as requested. If there are differences between the financial statements, school district records and department records,the IPA should provide the adjusting entries to the school district to reconcile the report to the school district records. If the IPA prepared the financial statements, this fact must be disclosed in the notes to the financial statements. If the IPA prepared the financial statements, this fact must be disclosed in the notes to the financial statements. All efforts should be made by the school district to assist the IPA with financial statement preparation.

F. Financial and compliance audit: All school districts shall have a yearly audit performed on its financial records as required by Section 12-6-3, NMSA 1978.**G.** Financial reporting: All school districts shall provide periodic financial information to the local board as prescribed by local board action. Information shall be presented at a regularly scheduled board meeting.
N.M. Admin. Code § 6.20.2.13

12-08-89, 02-03-93, 11-01-97, 01-15-99; 6.20.2.13 NMAC - Rn, 6 NMAC 2.2.1.13, 05-31-01; A, 10-15-03; A, 11-30-06

NMAC 2.2.2.3 – AUDITS OF GOVERNMENTAL ENTITIES

The Audit Act, Section 12-6-12, NMSA 1978, requires the State Auditor to promulgate reasonable regulations necessary to carry out the duties of his office, including regulations required for conducting audits in accordance with the auditing standards generally accepted in the United States of America. The regulations become effective upon filing in accordance with the State Rules Act, Chapter 12, Article 6 NMSA 1978. The Audit Act, Chapter 12, article 6, NMSA 1978, requires the State Auditor to conduct financial and compliance audits of every agency in accordance with the governmental auditing, accounting and financial reporting standards, and local, state and federal laws, rules, and regulations. The Audit Act further establishes a tiered system of financial reporting for local public bodies in which the amount of a local public body’s annual revenue determines whether the local public body is subject to an agreed upon procedures engagement. The Audit Act also gives the State Auditor the authority to cause the financial affairs and transactions of an agency to be audited in whole or in part, in addition to the annual audit.
[2.2.2.3 NMAC- Rp 2.2.2.3 NMAC, 2-28-11]

NMAC 2.2.2.12 C – SPECIFIC CRITERIA

The specific criteria described in this section shall be considered in planning and conducting governmental audits. These requirements are not intended to be all-inclusive; therefore, OSA recommends that IPAs review the NMSA and NMAC while planning governmental audits.

C.Pertaining to audits of school districts:

(1) In the event that a state-chartered charter school subject to oversight by PED is not subject to the requirement to use the same auditor as PED, that charter school is reminded that their audit contract shall be submitted to PED for approval. Charter schools shall ensure that sufficient time is allowed for PED review refer to Subsection F of 2.2.2.8 NMAC for the due date for submission of the audit contract to the OSA.

(2) REC audits:

(a) A separate financial and compliance audit is required on activities of RECs. The IPA shall provide copies of the REC report to the participating school districts and PED once the report has been released by the state auditor.

(b) Audits of RECs shall include tests for compliance with 6.23.3 NMAC.

(c) Any 'on-behalf' payments for fringe benefits and salaries made by RECs for employees of school districts shall be accounted for in accordance with GASB Cod. Sec. N50.135 and communicated to the employer in accordance with GASB Cod. Sec. N50.131.

(d) The audit report of each REC shall include a cash reconciliation schedule which reconciles the cash balance as of the end of the previous fiscal year to the cash balance as of the end of the current fiscal year. This schedule shall account for cash in the same categories used by the REC in its monthly cash reports to the PED. If there are differences in cash per the REC financial statements and cash per the REC accounting records, the IPA shall provide the adjusting entries to the REC to reconcile cash per the financial statements to cash per the REC accounting records. If cash per the REC accounting records differs from the cash amount the REC reports to PED in the monthly cash report, the IPA shall issue a finding which explains that the PED reports do not reconcile to the REC accounting records.

(3) School district audits shall address the following issues:

(a) Audits of school districts shall include tests for compliance with 6.20.2 NMAC and PED's manual of procedures for public schools accounting and budgeting (PSAB), with specific emphasis on supplement 7, cash controls.

(b) The audit report of each school district shall include a cash reconciliation schedule which reconciles the cash balance as of the end of the previous fiscal year to the cash balance as of the end of the current fiscal year. This schedule is also required for each charter school chartered by a school district and each charter school chartered by PED. This schedule shall account for cash in the same categories used by the district in its monthly cash reports to PED. Subsection D of 6.20.2.13 NMAC states that school

districts shall use the "cash basis of accounting for budgeting and reporting". The financial statements are prepared on the accrual basis of accounting. Subsection E of 6.20.2.13 NMAC states that "if there are differences between the financial statements, school district records and department records, the IPA should provide the adjusting entries to the school district to reconcile the report to the school district records." If there are differences between the school district records and the PED report amounts, other than those explained by the adjusting entries, the IPA shall issue a finding which explains that the PED reports do not reconcile to the school district records.

(c) Any joint ventures or other Agencies created by a school district are agencies subject to the Audit Act.

(d) Student activity funds: Risk should be assessed and an appropriate sample tested regarding controls over student activity funds.

(e) Relating to capital expenditures by the New Mexico public school facilities authority (PSFA), school districts shall review capital expenditures made by PSFA for repairs and building construction projects of the school district. School districts shall also determine the amount of capital expenditures that shall be added to the capital assets of the school district and account for those additions properly. The IPA shall test the school district capital asset additions for proper inclusion of these expenditures.

(f) Sub-funds of the general fund: school district audit reports shall include individual fund financial statements for the following sub-funds of the general fund: operational, transportation, instructional materials and teacherage (if applicable).

(4) Pertaining to charter schools:

(a) A charter school is a conversion school or start-up school within a school district authorized by the local school board or PED to operate as a charter school. A charter school is considered a public school, accredited by the state board of public education and accountable to the school district's local school board, or PED, for ensuring compliance with applicable laws, rules and charter provisions. A charter school is administered and governed by a governing body in a manner set forth in the charter.

(b) Certain GASBS 14 criteria (as amended by GASBS 39, 61, and 80) shall be applied to determine whether a charter school is a component unit of the chartering entity (the district or PED). The chartering agency (primary government) shall make the determination whether the charter school is a component unit of the primary government.

(c) No charter school that has been determined to be a component unit may be omitted from the financial statements of the primary government based on materiality. All charter schools that are component units shall be included in the basic financial statements using one of the presentation methods described in GASBS 34.126, as amended.

Adopted by New Mexico Register, Volume XXXII, Issue 06, March 23, 2021, eff. 3/23/2021,
Adopted by New Mexico Register, Volume XXXIII, Issue 06, March 22, 2022, eff. 3/22/2022,
Adopted by New Mexico Register, Volume XXXIV, Issue 06, March 28, 2023, eff. 3/28/2023,
Amended by New Mexico Register, Volume XXXV, Issue 13, July 16, 2024, eff. 7/16/2024

Albuquerque Public Schools – Procedural Directives

D- Fiscal Management

- **PD1 Activity Fund Audit Compliance Procedures**
- **PD2 Activity Funds, Internal Audits and Investigations**
- **PD3 Annual Budget Formulation**
- **PD4 Annual District Audit**
- **PD5 Budget Control Agent**
- **PD6 Debt Management Program**
- **PD7 Equipment Inventory**
- **PD8 Fixed Asset Inventory**
- **PD9 Fund Raising**
- **PD10 Grants and Applications for Grants**
- **PD11 Investments**
- **PD12 Liability Insurance for Contractors**
- **PD13 Operational Fund Cash Balance**
- **PD14 Payroll Procedures**
- **PD15 Per Pupil Expenditure Calculations (PPE)**
- **PD16 Purchase and Project Approval**
- **PD17 Purchasing/Procurement**
- **PD18 Signatory Authority for Contractual Agreements**
- **PD19 Stipends, Consultant Fees, and Per Diem**
- **PD20 Tax Compliance, Record Retention and Disclosure Procedures for Bonds and Notes**
- **PD21 Travel and Reimbursement**
- **PD22 Real Property/Land Acquisition**
- **PD23 Real Property/Land Disposition**

PD1 ACTIVITY FUND AUDIT COMPLIANCE PROCEDURES

Each Albuquerque Public School and district department, upon approval from the Finance Department, may maintain an activity fund account. Activity funds include accounts for which the disbursement or receipt of money is under the control and supervision of a school official or employee. School activities are those activities that are financed in whole or in part by the operation of the school activity program and have their money administered at the school. The funds may be of a classroom or extra-curricular nature and may include student clubs, student organizations, student publications, and sale of merchandise through a classroom or school store.

The management of activity funds shall be in accordance with sound business practices, including budgetary procedures and thorough audits. Each activity fund account shall be audited, by the APS Internal Audit Department, at least one time per school year. Audits that are rated non-compliant shall be repeated on a quarterly basis until the audit rating is better than non-compliant. Activity fund audit results shall be presented to the Albuquerque Public Schools Audit Committee during scheduled meetings.

In an effort to minimize the occurrence of audit findings and to implement stronger controls on activity fund accounts, requirements for management of all activity funds shall be as follows:

1. All schools and district departments (i.e. Fine Arts) that have an activity fund account shall use district approved activity fund accounting software.

2. A school or district department meeting the following conditions shall have the activity fund transferred to the district finance and accounting software and shall be directly supervised by the Finance Department:

    1. Any school or district department which is currently rated non-compliant and is also rated non-compliant in the next consecutive activity fund audit; or,

    2. Any school or district department whose last two out of three consecutive audits are rated non-compliant.

    3. Schools or district departments under the supervision of the Finance Department shall be required to close its school or district department checking account. Signatory authority over investment accounts, if any, shall be transferred to the Finance Department during the time the school or district department is under the Finance Department’s supervision.

    4. Schools or district departments under the supervision of the Finance Department shall continue to receive and receipt funds, make deposits, and forward supporting documentation to Finance as deemed appropriate in the Activity Funds Manual. However, disbursement of funds shall be requested by the school or district department through the district finance and accounting software.

5. Any school transferred to the Finance Department shall notify its parent organization in writing that all fundraising shall be the responsibility of the school administration for the period of time the school's activity funds are directly supervised by the Finance Department. During this period of time, the school's parent organization shall be unauthorized and prohibited from any fundraising activities except as agreed to and under the supervision of the school administration.

6. Any school or district department transferred to the Finance Department shall be under the supervision of the department for a two-year period and must attain audit ratings better than non-compliant during that time. At the conclusion of two years of acceptable audit ratings, the school/department may once again manage their own funds.

7. Training relative to this process shall be provided to the school/department personnel by the Finance Department.

Administrative Position: Chief Finance Officer/Chief Operations Office
Department Director: Executive Director of Accounting/Internal Auditor

References:
Legal Cross Ref.: §22-8-1 et. seq NMSA 1978
Board Policy Cross Ref.: DM Activity Funds and Cash in Schools
Procedural Directive Cross Ref.: Activity Fund Manual

NSBA/NEPN Classification: DM

Introduced: April 9, 2014
Reviewed: April 22, 2014
Reviewed: April 25, 2014
Adopted: April 25, 2014

PD2 ACTIVITY FUNDS, INTERNAL AUDITS AND INVESTIGATIONS

Definitions

For purposes of this procedural directive, “internal audit” means the formal examination, monitoring and analysis of activities related to the District’s operations and finances to ensure compliance with laws, policies, procedures and best practices and to assess the effectiveness of the organization’s internal control system.

For purposes of this procedural directive, “investigation” means a formal, systematic, detailed examination aimed at uncovering hidden facts and establishing the truth.

Responsibilities of the District Controller and Scope of Work

The District Controller and the Activity Fund Support Supervisor, in consultation with the Executive Director of Accounting, shall be responsible for ensuring provisions of this procedural directive have been met. The District Controller and Activity Fund Support Supervisor may designate personnel within the Activity Fund Support Office, as appropriate, to complete the provisions outlined in this procedural directive.

Activity Fund Support Supervisor Reporting Responsibilities

The Activity Fund Support Supervisor shall report any issues to the district controller, superintendent and/or the chief financial officer, as outlined below, so appropriate internal procedures are followed to address the issue. Issues to report to the controller, superintendent and the chief financial officer include preparation and presentation of a summary of reports of activity fund audits and draft reports of investigations. When possible instances of fraud or illegal activities are suspected, the district controller, superintendent, CFO and the Albuquerque Public Schools Police Department shall be notified immediately. If possible instances of unethical behavior are suspected, the associate superintendent of human resources shall also be notified. Depending on the severity of the situation, the situation may also need to be reported to the Board of Education outside of the Audit Committee’s regularly scheduled meetings.

Scope of Work

The Activity Fund Support Supervisor shall provide independent, objective assurance and consulting services designed to add value and improve Albuquerque Public Schools operations. The supervisor shall:

- Develop a flexible annual audit plan of district activity fund finances in addition to any risks or concerns identified by the superintendent, chief financial officer or his/her designee
- Submit the annual audit plan to the Audit Committee for review, revision and approval
- Implement the annual audit plan, as approved
- Issue reports at least three times a year to the superintendent, the chief financial officer, district controller and the Audit Committee summarizing the results of audit and other assigned activities
- Maintain a professional audit staff with sufficient knowledge, skills, experience and professional certifications to meet the requirements of this procedural directive

- Keep the superintendent, his/her designee, chief financial officer, district controller and Audit Committee informed of emerging trends and successful practices in internal auditing

Access to Property, Equipment, Facilities, Records and Information

All employees and contractors of the district shall supply all requested information and records within their custody. All employees and contractors of the district shall provide access for the department/individual to inspect all property, equipment and facilities within their custody at a mutually agreed upon date and/or timeline. All employees and contractors having custody of such records shall provide such requested documentation to the individual designated to conduct the investigation or audit.

If an employee and/or contractor refuses to provide the aforementioned information or allow access, the individual designated to conduct an audit or investigation shall make a written request to the chief financial officer and superintendent for his/her assistance in obtaining information and records and gaining access to inspect property, equipment and facilities within their custody.

The individual designated to conduct an investigation or audit may remove any book, paper or record that is deemed relevant to the investigation or audit, with the exception of personal property of an employee or contractor, unless that personal property was used inappropriately during contracted work time.

Activity Fund Audits

The Activity Fund Support Office shall complete an audit of school/department activity funds at least annually.

The auditor shall, at a minimum:

- examine the area being audited or evaluated for compliance with applicable laws, regulations, district policies and procedural directives and note all findings
- examine accounting and financial records for compliance with applicable laws, regulations, district policies and procedural directives
- examine internal control systems, report any material weaknesses in those control systems
- examine standards and expectations for the area and note failures to abide by those standards and meet expectations

Audit reports, including a summary of findings, shall be presented to the school/department being audited. A summary report of the school/department audited and the compliance rating earned, shall be presented to the Audit Committee. The supervisor shall follow necessary steps for reports.

Non-Activity Fund Audits

The superintendent, at his/her discretion, may order an audit of any aspect of Albuquerque Public Schools operations at any time. If he/she chooses to conduct a non-activity fund audit, he/she may contract with an external agency, approved by the State Auditor's Office, to perform the audit. The objectives of the audit may include at a minimum:

- examine the area being audited or evaluated for compliance with applicable laws, regulations, district policies and procedural directives and note all problematic findings
- examine internal control systems, report any material weaknesses in those control systems
- examine the efficiency and effectiveness of accomplishing stated objectives
- examine the use of resources, including funds, property and personnel
- examine operating and administrative processes, practices and internal management controls

A draft report of findings and recommendations shall be presented to the Superintendent, District Controller and Chief Financial Officer for subsequent presentation to the Audit Committee.

Activity Fund Investigations

The Activity Fund Support Office shall take appropriate action and complete an investigation of suspected fraudulent financial activity, if necessary, in compliance with the department’s approved practices.

The Activity Fund Support Office shall compile a report of the findings of the investigation and shall forward that report to the APS School Police and Human Resources Departments for further review and action.

A draft report of findings and recommendations shall be presented to the Superintendent, District Controller and Chief Financial Officer for subsequent presentation to the Audit Committee.

When suspected instances of fraud or illegal activity are suspected, the Supervisor shall notify the Albuquerque Public Schools Police Department and the Associate Superintendent of Human Resources. In cases where unethical behavior is suspected, the Supervisor shall notify the Associate Superintendent of Human Resources.

The Activity Fund Support Office, when necessary, shall provide the APS Police Department and the Human Resources Department with all documentation related to the investigation.

Reporting Requirements

Draft Report of Findings

The department shall compile a draft report of its findings from the audit or investigation. The draft report shall include:

- The concern that prompted the audit or investigation (if applicable)
- The individual responsible for conducting the audit or investigation
- The department/individual/program being audited or investigated
- A precise statement of the scope of the audit or investigation
- A statement that an examination for compliance with applicable laws, policies, and regulations was conducted, and a presentation of the findings associated with that examination
- A statement that internal control systems were examined and a report of any material weaknesses found in the internal control systems
- The findings of the audit or investigation

- Recommendations for additional necessary or desirable action to address any of the findings from the audit or investigation

The subject of the audit or investigation shall respond in writing specifying agreement with each of the findings and recommendations and/or reasons for disagreement with findings and recommendations. The response shall include an action plan from the subject of the audit or review outlining steps to implement solutions to identified problems including a timetable to complete such activities. The subject of the audit or review shall complete the written response and forward it to the department/individual designated to conduct the audit or review within fourteen (14) calendar days of the receipt of the draft report. The written response, and when necessary, the action plan, shall be included in the final report.
The individual responsible for conducting the audit or investigation shall provide a final draft report to the Activity Fund Support supervisor for a report to the superintendent, chief financial officer and district controller. The Activity Fund Support supervisor may request additional documentation for this report as necessary.

Final Report

After presentation to the Audit Committee of the Board of Education, and inclusion of relevant recommendations and/or comments from the members of the Audit Committee, the Activity Fund Support supervisor shall publish all investigation (if appropriate), and audit final reports. The Activity Fund Support supervisor shall delay making investigation and audit reports public when criminal conduct is found in the investigation or audit, and when appropriate the appropriate law enforcement authority is pursuing an investigation and release of the report would jeopardize such investigation or when the report discusses district personnel issues. A report for which release has been delayed shall be released promptly upon resolution of the condition giving rise to the delay.

Administrative Position: Chief Financial Officer
Department Director: Executive Director of Accounting

References
Legal Cross Ref.:
- §22-8-12.3 NMSA 1978

Board Policy Cross Ref.:
- BD2 – Audit Committee
- DM2 Internal Audits of Activity Funds

Procedural Directive Cross Ref.:
- Annual District Audit
- DM – Activity Funds and Cash in Schools

NSBA/NEPN Classification: DIE
Revised: April 1996
Reviewed: April 1997
Reviewed: June 14, 2010
Reviewed: May 1, 2012
Revised: May 4, 2012
Revised: March 8, 2017

PD3 ANNUAL BUDGET FORMULATION

Definitions

A "budget control agent" is an individual officially designated by the superintendent with the authority and responsibility to act as an agent for Albuquerque Public Schools, concerning the allocation of resources to schools and departments, as outlined below.

Budget Formation

The chief financial officer, or his/her designee, shall issue a Budget Call Information request to principals, department directors and managers no later than March 31, for the subsequent fiscal year. This document shall include instructions and forms to report requirements for salary and non-salary budgets.

Control agents may be required to issue supplemental instructions and distribute forms to agencies concerned so that budget requests for each cost account may be submitted.
Budget requests should be completed and submitted to the appropriate control agent according to the date designated by the instructions.

The Budget Office shall consolidate a proposed budget from the returned budget requests. Any changes due to anticipated budgetary limitations, changed priorities, etc., will be coordinated with the control agent(s) involved. The proposed budget will be submitted to the Superintendent and Superintendent’s Leadership Team for study and approval.

The Chief Financial Officer will present the proposed budget to the Board of Education for approval.

The Chief Financial Officer will document the budget as approved by the Board of Education and submit to the School Budget Planning Unit of the Public Department of Education. This submission will be in accordance with the Manual of Procedures for Uniform Accounting and Budgeting for New Mexico School Districts and special instructions received from the Secretary of Education.

Budget Planning and Preparation

Budget control agents shall submit budget requests as outlined in the Budget Call Information to the Budget Office for each assigned cost account. If there are requirements for which cost accounts have not been assigned, the Budget Office shall establish additional cost accounts. Budget requests submitted for salary accounts shall be requested for number of persons in full-time equivalents (FTE). Dollar requests shall be required only for stipends, overtime or part-time hourly requirements.

Budget requests for non-salary accounts shall be in specific dollar amounts. All requests shall be accompanied by a program modification form that provides justification for the request. Budget requests shall be completed and submitted to the control agent according to the date designated by the instructions.
Budget control agents shall review individual budget requests, revise if necessary, and justify requirements based on experience factors and instructional programs objectives. Completed

budget requests approved by the budget control agent shall be forwarded to the chief financial officer according to the instructions.

Budget Approval

Additional requests may require justification as they move through the following review channels:

- Leadership Team
- Superintendent
- Finance Committee
- Board of Education
- New Mexico Public Education Department Review and Hearing

Budget Implementation

On or before July 1 of each year, the New Mexico Public Education Department approves and certifies a final approved budget.
Each expenditure appropriation in the Albuquerque Public Schools budget is assigned to a manager or site administrator who is accountable for the proper expenditure of funds. Any expenditure over ten thousand dollars ($10,000) shall require approval by the appropriate Leadership Team administrator.

For salary cost accounts: The position (FTE) shall be budgeted and be subject to approval for hire by Human Resources.

For non-Salary cost accounts: approval shall be made by the site administrator for requisitions, travel, invoices, or other authorizations which result in expenditures. Approval shall be required from the appropriate Leadership Team administrator or his/her designee for expenditures over ten thousand dollars ($10,000). The administrator approval shall certify that the expenditure is necessary and appropriated for the indicated cost account.

Budget Monitoring

The Budget Office shall furnish all control agents with a Budget Status Report periodically showing transactions encumbrances expenditures to date, and the unencumbered balance. Budget control agents shall also keep their own records in whatever detail deemed necessary. Monthly Budget Status Reports are official Albuquerque Public Schools reports and shall be reviewed by the principal or department manager in sufficient detail to assure that encumbrances and expenditures are progressing in accordance with the budget plan. Detection of apparent errors shall be promptly brought to the attention of the executive director of Budget, Planning and Analysis for correction.

Budget Changes and Amendments

During the course of the school year budget adjustments may be necessary due to changes in expenditure plans, additional resources or a loss of revenue. Documentation shall be provided to the Budget Office for all requests to adjust the final approved budget and shall be subject to approval by the Board of Education.
Budget transfers may become necessary when requirements change in an expenditure plan. A budget transfer form shall be submitted to the Budget Office to include the cost account, amount

and justification for the adjustment. The request shall be subject to approval by the appropriate principal or department manager.

Budget increases may result from additional resources to the district. An increase to the budget shall require documentation of the revenue source (e.g. checks from an outside agency) and the appropriate expenditure cost account(s). Budget decreases shall require documentation of the loss of revenue (e.g. mid-year decrease in SEG) and the appropriate expenditure cost account(s).

Administrative Position: Chief Financial Officer
Department Director: Executive Director of Budget Planning and Analysis
References:

Legal Cross Ref: §22-5-4 NMSA 1978
§22-5-14 NMSA 1978
§22-8-1 et. seq. NMSA 1978

Board Policy Cross Ref.: DB – Annual Budget Process
DB2 – Budget Transfers and Amendments

Procedural Directive Cross Ref:
Forms: Budget Call Information
Budget Status Report
Monthly Budget Status Reports

NSBA/NEPN Classification: DB

Revised: May 1995
Revised: April 1996
Revised: April 1997
Reviewed: October 5, 2012

PD4 ANNUAL DISTRICT AUDIT

State law requires that all public funds be audited once a year by an independent auditor or by auditors from the Office of the State Auditor.

An audit of activity fund records is also done in conformity with Section 4-313 NMSA, 1978, and all records pertaining to the activity funds must be presented to the auditors.

When advised by the New Mexico State Auditor that the District will contract with an independent auditing firm for its annual audit, in accordance with the terms of the Audit Act (12-6-1 thru 14, N.M.S.A., 1978), the District will request a list of approved, independent auditing firms from the State Auditor. The firm selected will be recommended to the Superintendent for his approval.

The audit will be conducted in accordance with the Officer of the State Auditor Rule (93-2), generally-accepted auditing standards, and the Manual Governing Audits of Entities of the State of New Mexico.

Cross Ref.: Board Policy D.07

Legal Ref.:

NSBA/NEPN Classification: DIE

Revised: May 1995
Revised: April 1996
Reviewed: April 1997
Reviewed: January 1, 2001

PD5 BUDGET CONTROL AGENT

A "budget control agent" is an individual officially designated by the Superintendent with the authority and responsibility to act as an agent for the District, concerning specific cost accounts, as outlined below.

Budget Formation

Control agents will submit budget requests as outlined in the Budget Call Information to the Budget Office for each assigned cost account. If there are requirements for which cost accounts have not been assigned, the Budget Office will establish additional cost accounts. Budget requests submitted for salary accounts will be requested for "number of persons" in full-time equivalents (FTE). Dollar requests are required only for overtime or part-time hourly requirements. Budget requests for non-salary accounts will be in specific dollar amounts. In many cases the request will be a consolidation of individual requests which must be obtained from schools and other administrative offices.

Control agents will be required to justify requests as they move through the review channels:

- Superintendent's Staff;
- Finance Committee;
- Board of Education;
- State Department of Education Budget Hearing; and
- Final-Approved Budget.

Budget Implementation

A Temporary Budget will be approved at the State Department of Education Budget Hearing in June each year. Necessary revisions will be incorporated into the Final-Approved Budget in September each year.

For each account approved, control agents must make individual allocations and approve expenditures. More specifically:

- For Salary Cost Accounts: Hire and position employees when approved and allocated by Human Resources.
- For Non-Salary Cost Accounts: Approve, by control agent's signature, requisitions, travel vouchers, contracts, invoices, or other authorizations which result in expenditures. Authority may be delegated to another APS employee if such delegation is stated in writing to the Budget Office. The control agent approval certifies that the expenditure is necessary and appropriate for the indicated cost account.

Budget Monitoring

The Budget Office will furnish all control agents with a Budget Status Report periodically showing transactions encumbrances expenditures to date, and the unencumbered balance. Agents may also keep their own records in whatever detail deemed necessary.

Monthly Budget Status Reports are official District reports and must reviewed in sufficient detail to assure that encumbrances and expenditures are progressing in accordance with the budget plan. Detection of apparent errors must be promptly brought to the attention of the Director of Budget for correction.

Budget Changes

During the course of the school year it is probable that budget changes, increases, or transfer will be necessary.

Increases may result from additional resources, either earmarked or un-earmarked.
If earmarked, provide the Budget Office with appropriate documentation or revenue source (e.g., a contract from outside agency) and an appropriate expenditure cost account. Increases must be defended at a meeting of the Board of Education when submitted for their approval. Un-earmarked resources over $1,000 as resulting from increased enrollment require a public hearing by the local Board.

Transfers may be necessary when it becomes apparent that requirements in a particular cost account exceed the approved budget. All transfers to increase the budget in a particular cost account must be offset by an equal decrease in one or more other cost accounts. If a transfer is desired, submit the request to the Superintendent indicating the amount, cost accounts being changed and the justification.

Cross Ref.: Board Policy D.01

NSBA/NEPN Classification: DB
Revised: May 1995
Revised: April 1996
Revised: April 1997

PD6 DEBT MANAGEMENT PROGRAM

General Provisions

This procedural directive outlines the parameters for issuing debt and managing the outstanding debt portfolio of the Albuquerque Public Schools. Pursuant to Board of Education policy, this procedural directive also provides guidance to decision makers regarding the purposes for which debt may be issued, types and amounts of permissible debt, timing and method of sale that may be used, and structural features that may be incorporated. Adherence to this debt management program helps to ensure that the Albuquerque Public Schools maintains a sound debt position and that credit quality is protected.

The District’s general debt policy management guidelines provides for the following:

- Full and timely payment of principal and interest on all outstanding debt;
- Debt shall be incurred only for those purposes as provided in the New Mexico State Constitution and state statute and regulation;
- Capital improvements should be developed, approved and financed in accordance with Board and voter approved resolutions and the Capital Master Plan;
- The superintendent, or his/her designee, shall evaluate the impact of debt amounts and debt service requirements of any new proposed debt within the overall context of outstanding debt;
- Principal and interest retirement schedules shall be structured to: (1) meet available cash flow available to service debt, (2) achieve a low borrowing cost for the district, (3) accommodate the debt service payments of existing debt and (4) respond to perceptions of market demand. Level debt service and shorter maturities shall always be encouraged to demonstrate to rating agencies that debt is being managed prudently and retired at a sufficiently rapid pace;
- Debt incurred shall generally be limited to obligations with serial and term maturities but may be sold in other structures if circumstances warrant;
- The average life of the debt incurred should be no greater than the projected average life of the assets being financed;
- The payment of debt for General Obligation Bonds shall be secured by the full faith, credit and taxing power of the Albuquerque Public Schools. The district shall not pledge any district revenues to guarantee indebtedness of others;
- Albuquerque Public Schools may incur debt to purchase property leased to locally-authorized charter schools. Such debt shall be subject to these guidelines.
- The superintendent, or his/her designee, shall select a method of sale that achieves the financial goals of the district. Such sales can be competitive, negotiated or private placement, depending upon the project and market conditions. The recommendation by the district’s financial advisor will be considered in the decision as to the most appropriate sale method. The recommended method of sale for each financing as approved by the chief financial officer shall be subject to superintendent and Board of Education approval.
- The district shall make every attempt to earn and maintain the highest investment grade rating achievable;
- The superintendent, or his/her designee(s), shall maintain good communications with bond rating agencies to ensure complete and clear understanding of the credit worthiness of the district;
- Finance team members and underwriters should be selected in accordance with the Purchasing procedural directive and the Debt Management Program procedural directive developed under the direction of the chief financial officer. The selection should

maximize the quality of services received while minimizing the cost to the district. Any additions to the finance team members shall be subject to board approval. Selected underwriters and financial advisors shall adhere to the Municipal Securities Rulemaking Board (“MSRB”) and the Securities and Exchange Commission (“SEC”) rules and regulations;
- Every financial report, bond official statement and Comprehensive Financial Annual Report (“CAFR”) shall follow a policy of full, complete and accurate disclosure of financial conditions and operating results. All reports shall conform to guidelines issued by the Government Finance Officers Association (“GFOA”), Securities and Exchange Commission (“SEC”) and the Internal Revenue Service (IRS) to meet the disclosure needs of rating agencies, underwriters, investors and taxpayers.
- Federal income tax laws generally restrict the ability to earn arbitrage in connection with tax-exempt bonds. Every attempt shall be made to eliminate or minimize negative arbitrage.

Debt Administration by the Chief Financial Officer

The chief financial officer shall be the superintendent’s designee to manage district debt. The chief financial officer shall develop and maintain a debt management program that shall be subject to the approval of the superintendent and reviewed by the Board of Education; and to review and recommend to the superintendent both the finance teams and structuring plans for all capital financings prior to the introduction of such discussion with the Board of Education. The chief financial officer may employ the assistance of the district’s retained financial advisor and legal counsel in the development and ongoing administration of its debt management responsibilities.

Debt management administration responsibilities include, but are not limited to:
- Develop and maintain comprehensive debt management guidelines in accordance with this procedural directive.
- Annually assess the district’s ability to issue and repay utilizing financial benchmarks specified within this procedural directive.
- Review and evaluate results of debt financing operations including, but not limited to:
    - Issuance of long-term and short-term debt obligations,
    - Selection of bond type, structure, methods of sale and marketing of bonds, and
    - Investor and rating agency communications.
- Review expenditures of bond proceeds and the status of various projects being financed, including the Capital Master Plan for timeliness of spent bond proceeds.
- Review and evaluate services provided by bond counsel, disclosure counsel, tax counsel, financial advisor, underwriters and other service providers in bond transaction for effectiveness and quality of service.
- Review and revise annually, as approved by the superintendent, the Debt Management Program procedural directive based upon the superintendent’s review of operations;
- Develop and maintain Post Issuance Compliance Guidelines that formalize post issuance compliance controls and procedures related to the district’s financial obligations.
- Review and revise annually; as approved by the superintendent, the Post Issuance Compliance Guidelines based upon the chief financial officer’s review of operations and legal requirements;
- Prepare an annual report to Board of Education on the following:
    - Results of previous year’s financings;
    - Rating agency reports and rating status;

    - Bond capacity of the district and relevant comparable financial ratios;
    - All bond financings in progress or anticipated for the subsequent fiscal year, and
    - Any changes to the Debt Management Program Procedural Directive.
- Develop and maintain the selection criteria for underwriters, prepare and distribute underwriting Request for Proposals (“RFP”) and recommend to the superintendent and Board of Education the underwriting team for all district credits,
- Develop and maintain the selection criteria for financial advisor and other finance team members, act as the Ad-Hoc Committee on all RFPs and recommend to the superintendent and Board of Education the consultant-based finance team for all district credits, pursuant to the district’s purchasing approval process.

Debt Affordability Coordination

As an important step within the annual development of the budget, the CFO shall annually assess the district’s ability to issue and repay its debt. At a minimum, the chief financial officer shall review and evaluate:

- Proposed financing plans in conjunction with the long range financial plan;
- The Capital Master Plan;
- Current financial position and financial policy to assess the district’s ability to issue and repay its debt.

The chief financial officer shall recommend how much new debt the district may authorize

Debt Affordability and Capacity Measures

The New Mexico Constitution limits the powers of a district to incur general obligation debt extending beyond the fiscal year. The district can incur such debt for the purpose of erecting, remodeling, making additions to and furnishing school buildings or purchasing or improving school grounds or any combination of these purposes but only after the proposition to create any such debt has been submitted to a vote of the qualified electors of the district, and a majority of those voting on the question vote in favor of creating the debt. The total indebtedness of the district may not exceed six percent (6%) of the assessed valuation of the taxable property within the district as shown by the last preceding general assessment. The district also may create a debt by entering into a lease-purchase arrangement to acquire education technology equipment without submitting the proposition to a vote of the qualified electors of the district, but any such debt is subject to the six percent (6%) debt limitation. The issuance of refunding bonds does not have to be submitted to a vote of the qualified electors of the district.

Financing Alternatives

The district shall assess all financial alternatives for funding capital improvements prior to issuing debt. “Pay-as-you-go” financing shall be considered before issuing any debt. “Pay-as-you go” financing may include:

- voter approved mill levies;
- intergovernmental grants from federal, state and other sources;
- current revenues and fund balances;
- private sector contributions;
- public/private partnerships; or
- leasing.

Once the district has determined that “pay-as-you-go” and intergovernmental or private sector grants are not a feasible financing option, the district may use short-term or long-term debt to finance capital projects.

Short-Term Debt and Interim Financing - Maturity of one (1) year or less

Short-term obligations may be issued to finance projects or portions of projects for which the district ultimately intends to issue long term debt (or where cash is available in a debt service fund and can be “sponged” to retire bonds immediately thereafter); i.e., it shall be used to provide interim financing which shall eventually be refunded with the proceeds of long term obligations.

Short-term obligations may be backed with a legally available tax pledge.

Lines and Letters of Credit

Where their use is judged by the chief financial officer and superintendent to be prudent and advantageous to the district, the district has the power to enter into agreements with commercial banks or other financial entities for purposes of acquiring lines or letters of credit that shall provide the district with access to credit under terms and conditions as specified in such agreements. Any agreements with financial institutions for the acquisition of lines or letters of credit shall be approved by the Board of Education. Lines and letters of credit entered into by the district shall be in support of projects contained in the approved Capital Master Plan or similar plans implemented by the district.

Long Term Debt (Bonds) – Maturity over one (1) year

Long-term general obligation bonds shall be issued to finance significant capital improvements for purposes set forth by voters in bond elections and the Capital Master Plan or similar plans implemented by the district. Long-term debt may be incurred for only those purposes as provided by state statute and regulation.

Issuance of Debt Obligations

All district bonds shall be issued in accordance with the following procedures, which have been recommended by the chief financial officer and approved by the superintendent:

Conditions of Sale

Unless otherwise justified, the issuance and sale of all district bonds, notes, loans and other evidences of indebtedness shall be subject to the following conditions:

- Principal and interest on all outstanding debt shall be paid in a full and timely manner;
- Debt shall be incurred only for those purposes as provided by the New Mexico State Constitution and state statute and regulation;
- Capital improvements should be developed, approved and financed in accordance with board and voter approved resolutions and the Capital Master Plan;
- The payment of debt for General Obligation Bonds shall be secured by the full faith, credit and taxing power of the Albuquerque Public Schools. The district shall not pledge any district revenues to guarantee indebtedness of others. Furthermore, the district has no moral obligation to repay bondholders of conduit financings issues under its authority;
- Principal and interest retirement schedules shall be structured to: (1) meet available cash flow available to service debt, (2) achieve a low borrowing cost for the district, (3) accommodate the debt service payments of existing debt and (4) achieve level tax rate. Level debt and shorter maturities shall always be encouraged to demonstrate to rating agencies that debt is being managed prudently and retired at a sufficiently rapid pace;

- Debt incurred shall generally be limited to obligations with serial and term maturities but may be sold in the form of other structures if circumstances warrant;
- The average life of the debt incurred should be no greater than the projected average life of the assets being financed.

Methods of Sale

Debt obligations of the district may be sold by competitive, negotiated sale or private placement methods unless otherwise limited by state law. The selected method of sale shall be the option which is expected to result in the lowest cost and most favorable terms given the financial structure used, market conditions, and prior experience.

Competitive Sale

New money issuances by the district shall be sold through a competitive bid process or as otherwise permitted under state law as recommended by the chief financial officer and approved by the superintendent.

- Bid Verification
  - Interest cost evaluations among proposers shall be computed based on True Interest Cost (TIC). TIC is defined as the rate at which, as of the date of the bonds, discounts semi-annually all future payments of principal and interest on the bonds to the price bid, not including interest accrued to the date of delivery of the bonds.
- Award of Competitive Bids
  - District bonds priced by competitive bid shall be sold to the bidder proposing the lowest true interest cost - TIC - to the district, provided the bid conforms to the official notice of sale.
- Method of Accepting Bids
  - The district shall accept bids in person or by electronic means with a preference for electronic bids.
  - The district shall not accept bids by telephone.
  - The district reserves the right to reject bids that are late or include calculation errors.
- Good Faith deposits
  - All competitive bids shall provide for a good faith deposit of not less than two percent of the principal amount of the bonds in the form of a wire transfer in cash, financial surety bond, cashier's check, treasurer's check or certified check drawn on, a solvent commercial bank or trust company in the United States. Such good faith deposit must be received by the district prior to Board of Education action to approve the sale to the best bidder in accordance with state law.
- Permissible Discounts and Premiums
  - Minimum aggregate bid may not be less than the par value of the bonds being sold.
  - The district may permit discount bids and premium bids.
- Term Bonds
  - The official Notice of Sale shall be designed to maximize the flexibility of the prospective purchasers and may include term bonds with mandatory sinking fund installments, and other features that may enhance the attractiveness of the offering consistent with the receipt of the lowest true interest cost possible.
- Bidders
  - Financial advisors shall not be permitted to bid as a syndicate manager on competitive sales for bonds for which they serve as financial advisors.

Negotiated Sale

- Conditions of Sale
    - When certain conditions favorable for a competitive sale do not exist and when a negotiated sale or private placement will provide significant benefits to the district that would not be achieved through a competitive sale, the district may elect to sell its debt obligations through a negotiated sale or private placement basis, upon approval by the Board of Education. Such determination may be made on an issue-by-issue basis, for a series of issues, or for part or all of specific financing program. The Board of Education may provide for the sale of district bonds by negotiation or private placement, the terms and conditions of the sale, including prices, interest rates, credit facilities, underwriting or remarketing fees, and commissions. Examples of such sales include, but are not limited to the following:
        - Variable rate demand obligations;
        - A debt issue so small or large that the number of potential bidders would be too limited to provide the district with truly competitive bids;
        - A debt issue requiring the ability to react quickly to sudden changes in interest rates (e.g., refunding bonds in volatile or favorable market conditions);
        - A debt issue requiring intensive marketing efforts to establish investor acceptance (e.g., story bonds or the use of proprietary or innovative financial products); and,
        - An issue of debt with specialized distribution requirements (e.g., bonds sold only to New Mexico residents or private placements).
- Negotiation of Terms and Conditions
    - The negotiation of terms and conditions shall include, but not be limited to discounts or takedowns and interest rates by maturity, management, structuring, remarketing, liquidity and bond insurance fees. Guidelines shall be based on prevailing terms and conditions in the marketplace for comparable issuers on the date of issuance, including yields from secondary market trading of comparable issuers and previously issued district bonds.
- Selling Groups Permitted
    - The book-running senior manager shall discuss with the district and financial advisor the advantages and /or disadvantages of using a selling group. If utilization of a selling group is appropriate to assure the local retail distribution of a negotiated sale of the district's bonds, the selling group shall include and be limited to only those firms operating retail brokerage operations within the State of New Mexico.

Allocation and Designation of Bonds

The book-running senior manager shall be responsible for ensuring that the overall allocation of bonds meets the district's goals of: (a) obtaining the best price for the issue and (b) providing firms with allocations that are commensurate with work preformed. The district reserves the right to monitor the order-taking process and to review bond allocations prior to their release. Following the execution of a bond purchase contract, the book-running senior manager shall:

- Provide for fair allocation of district bonds to underwriters and selling group members, consistent with district's goals;
- Comply with all Municipal Securities Rulemaking Board on regulations governing orders, priorities and allocations.

- Submit to the district, for approval, a complete and timely account of all orders, allocations, and underwriting activities related to the sale of district bonds under its management

Priority for assigning orders and allocation of bonds

- Member Orders:
  - When practical, retail orders, especially those from the State of New Mexico, are to be assigned the highest priority by the book-running senior manager. Net designated institutional orders shall be given second priority. Allocations shall be assigned only to those firms that place orders, which place their firm’s capital at risk. Group net and stock orders shall receive the lowest priority. Member orders received after over subscription shall not be filled unless earlier orders are canceled or bonds otherwise remain unsold.
- Designated Orders:
  - Whenever practical the district shall permit the use of designation methods in its negotiated bond sales which provide institutional investors some ability to direct the credit for their orders;
  - For syndicates with at least three firms in the management group, designations shall be distributed between a minimum of three firms with no manager receiving more than fifty percent (50%) of the credit.
- Selling Group Orders
  - Selling group members may place orders for bonds and receive credit on the basis of the priorities established above;
  - Selling group members are ineligible to receive management and structuring fees and shall be compensated only on the basis of the takedown paid on their contingent sales.
- Stock Orders
  - Orders placed during the pricing period for which there is no identifiable retail or institutional customer shall only be filled from under-subscribed maturities.
- Group Net Orders
  - The sale of an entire issue on a group net basis is to be avoided in order to encourage competitive pricing dynamics during the order period.
  -

Private Placement

The district may choose to privately place debt with a sophisticated investor or with a state or federal agency, New Mexico Finance Authority or New Mexico State Treasurer, if the cost to the district is less than selling bonds in the open market.

Pricing Procedures

At least one business day prior to the day of pricing, the book-running senior manager shall initiate a pre-pricing conference call with the chief financial officer and the underwriting team to discuss the proposed pricing terms, order period, underwriting spreads components, market conditions, priority of orders and allocations and other necessary pricing information.

Post-Sale Evaluation

The book-running senior manager shall provide the district with a final pricing book. The final pricing book shall include, but not necessarily be limited to, the following information; plan of finance, financing schedule; the distribution list; a discussion of market conditions leading up to and during the pricing; the final pricing; comparable issues in the market; any media coverage; rating agency reports; a full set of final computer debt service runs; a list of selling group members; a table or chart identifying orders and allocations; a table or chart identifying management fee and liability; a table or chart identifying takedown and designation by dollars;

and a table or chart identifying designations on net designated orders. The final pricing book shall be provided to the district by the day of closing.

Selection of Debt Structures

In order to minimize interest rate risk the preference of the district is to issue fixed rate debt however if an alternative structure is determined to be preferential the district may adopt the following bond structures subject to the defined constraints described herein:

Variable Rate Bonds

In the case of tax-supported variable rate bonds, the level of variable rate shall not exceed fifteen percent (15%) of the then outstanding tax supported bonds. In considering the amount of unhedged variable rate bonds to be issued, consideration shall be given to the amount of cash balances available to be otherwise invested as reserves and available as a natural interest rate hedge. Periodically, the chief financial officer with assistance from the financial advisor shall analyze each outstanding variable rate issue to determine if the issue should be converted to a fixed rate or otherwise hedged.

Liquidity and Credit Enhancement Facilities

The district may seek to use liquidity or credit enhancement when such enhancement proves to be cost effective or to improve or establish a credit rating. When their use is judged prudent and advantageous to the district, the chief financial officer shall have the authority to enter into agreements with commercial banks or other financial entities for the purposes of acquiring lines or letters of credit, bond insurance or surety policies, etc. Selection of enhancement providers is subject to a competitive bid process developed by the financial advisor and approved by the chief financial officer.

Prerequisite to use:

- The present value of the estimated debt service savings from the use of credit enhancement should be at least equal to or greater than the premium paid by the district to obtain such credit support; and
- Criteria to be used in the appointment of credit provider include:
- An objective evaluation of responses to a request for qualifications;
- The short-term and long-term credit ratings of the institution and the relative trading level of debt support by such credit provider;
- Institution's experience with providing liquidity facilities to municipal bond issuers;
- Competitiveness of fees submitted, interest charged on liquidity draws, maximum legal and administrative fees;
- Ability to agree to district and state legal requirements; and
- Number and amount of liquidity facilities currently outstanding in the market.
-

Prior Redemptions

The district should consider prepaying or decreasing outstanding bonds when resources are identified and available to reduce its outstanding debt. Bonds will be structured with shortest optional redemption date which does not increase cost.

Optional Redemptions

The district’s bonds may be subject to optional redemptions and early calls, consistent with the objective of paying the lowest possible interest cost. Early calls may permit the district to act upon decreases in interest rates by refinancing bonds for the purpose of realizing debt service

savings. The district and its financial advisor will evaluate optional redemption provisions for each issue so the district does not service its debts at unacceptably higher interest raters.

Reserve Requirements & Bond Insurance

In the issuance of bonds the district may find it necessary to fund a reserve fund or acquire bond insurance in order to achieve the lowest possible interest cost. In each instance the district and its financial advisor will determine the appropriate reserve and or insurance option that allows for the lowest achievable interest cost while maintaining the marketability of the district’s bonds.

Refundings

The district shall consider refunding outstanding bonds in order to:

- Generate interest rate savings
- Restructure principal and/or
- Eliminate burdensome bond covenants
-

A present value analysis shall be prepared that identifies the economic effects of any refunding proposed. Prominent among these are:

- Time to call date
- Time remaining to call date
- Negative arbitrage per maturity
- Shape of debt service savings

Current Refundings

Requires that the refunding escrow may not exceed ninety (90) days; and unless otherwise justified and approved by the chief financial officer and superintendent, a current refunding transaction shall require a present value savings of at least three (3) percent of the principal amount of the refunding debt being issued and shall incorporate all costs of issuance expenses. A maturity by maturity analysis shall be conducted to determine if the three percent (3%) or greater on a maturity by maturity basis threshold is met.

Advanced Refundings

Requires the refunding escrow duration to exceed ninety (90) days. Governmental bonds issued after 1985 may not be advance refunded with tax-exempt bonds more than once. Consequently, the district should carefully weigh the benefits and opportunity costs of such an action; and unless otherwise justified and approved by the chief financial officer an advance refunding transaction shall require an overall total net present value savings of at least the lesser of two percent (2%) of the part amount of refunded bonds or three times the refunding’s total costs of issuance, including underwriter’s discount and credit enhancement, if applicable. A maturity by maturity analysis shall be conducted to include a determination of the negative arbitrage incurred in connection with the escrow established for a particular maturity. To be considered, the negative arbitrage for a particular candidate shall not be greater than the net present value savings generated by that candidate. The chart below illustrates the savings matrix for a fixed rate refunding of existing fixed rate bonds so that each individual bond maturity generates a net present value savings of at least the following:

Minimum NPV Savings Decision Matrix				
		Years to Call Date		
		0 - 2	3 - 7	8 - 10
Years from Call Date to Maturity Date	0 - 5	0.50%	1.00%	2.00%
	6 - 10	1.00%	2.50%	4.00%
	11 - 15	3.00%	4.00%	5.00%
	16 - 20	4.00%	5.00%	5.50%

Investment of Bond Proceeds

Bond proceeds will be invested pursuant to the Albuquerque Public Schools Investment policy and procedural directive. If the investment of bond proceeds is not addressed within the District’s Investment Policy or in the absence of a policy the proceeds will be invested in US Treasury or as permitted by state statute and regulation. Investment maturities will coincide with scheduled construction draw downs.

Appointment of Professionals

To provide systematic technical advice and support to the district and for the efficient competitive, negotiated or private placement sale of district bonds, the Board of Education shall approve the selection of qualified professionals including financial advisor(s), and underwriters. Such selection of qualified professionals shall be based on an evaluation of competitive proposals for a combination of advisory and underwriting services, as recommended to the board by the superintendent or his/her designee. In no case may the financial advisor on any district credit serve as an underwriter in compliance with MSRB rules and regulations.

Term of Appointments

Appointments shall be effective for a term of four (4) years from the date of adoption of the superintendent’s recommendation of award by the district board, unless otherwise amended by the district board at the recommendation of or with the concurrence of the Superintendent.

Selection Process

The chief financial officer shall periodically publish a RFP that invites concurrent proposals from individual offerors to provide services in support of each of the district's anticipated projects. Technical advisory subcommittees are authorized. Ancillary subcommittees may be established to provide the chief financial officer with technical support for his/her assessment of proposals. Overlapping subcommittee memberships are permitted only if a sufficient number of suitable candidates for such subcommittee assignments cannot be timely recruited.
The superintendent shall approve all advisory committee appointments. All actual or potential conflicts of interest of each proposed subcommittee member must be disclosed by such member for the record, prior to submittal of said member's nomination to the chief financial officer so he/she may judge each individual's suitability to participate.

The results of each subcommittee's review, if such is empanelled, shall be reported to the chief financial officer who shall, after considering the subcommittee’s input, forward to the superintendent his/her recommendation for the designated financial advisor and senior book running manager for each available assignment together with a rank ordered listing of the next three finalists. The superintendent may replace the firm ranked first with either the second or third ranked firm on the chief financial officer’s list when formulating his/her recommendation to the Board of Education.

Blackout Periods Imposed

Communication about a RFP or the selection process with members of a financial advisor or underwriting proposal review committee, district employees, or elected officials of the district by any employee or representative of an underwriting team under consideration for selection is explicitly prohibited from the date of publication of such RFP until recommendation of award by the superintendent. Failure to comply with this requirement shall result in the applicant’s disqualification.

Selection Criteria

In order of priority, criteria to be used in the appointment of qualified financial advisor or underwriters shall include, but are not limited to:

- Demonstrated ability of the firm to structure an issue of debt utilizing the contemplated credit structure(s) efficiently and effectively;
- Experience of assigned personnel;
- Approach to proposed scope of work, including quality and applicability of proposed financing ideas;
- Demonstrated capability to sell bonds to institutional and retail investors, especially to investors located in New Mexico (underwriters only);
- Demonstrated commitment and capacity of the underwriting firm or firms to put its firm's capital at risk, especially as evidenced by having successfully bid on prior competitive sales of district bonds or by having underwritten the district's debt in adverse markets (underwriting firms only);
- Demonstrated secondary market support for debt which the underwriting firm or firms are retained, especially for the specific credit which is to be pledged (underwriting firms only);
- Fees and expenses;
- Weights for the above criteria may vary and shall reflect the unique requirements of the proposed engagement;
- Preference for local and state businesses shall be granted as may be provided under §5-5-1-1 et seq NMSA 1978;
- Other factors. Other factors are defined as those factors that have not been included as technical selection criteria, but are factors that in some instances must be considered in making the final selection. Their nature will not permit a meaningful numerical predetermination of relative significance of impact on the selection decision, and therefore, they are not numerically scored.

Failure to provide complete disclosure for each of the offeror firms to the following questions or misrepresentation shall result in disqualification. The provider must certify that, to the best of its knowledge, the information submitted in response to this section is accurate, complete and not misleading.

Other factors include:

Conflicts of Interest

Each offeror shall list all potential conflicts of interest of which the firms have knowledge of which may arise with respect to the representation of the district on this proposal, including, without limitation, any circumstances which would create the appearance of a conflict of interest. Disclosure of potential conflicts of interest shall be made pursuant to the New Mexico

Governmental Conduct Act.

Each offeror shall disclose any political contribution, gift or fund-raising, either direct or indirect, valued in excess of $250.00 (singularly or in the aggregate) made by the firms or individuals at the firms to any elected official or person seeking office in the state of New Mexico in the last five (5) years; any current, proposed or past financial or business relationship or arrangement between a firm or any individual at the firm and any District board member, officer or employee of the district; and any other actual or potential conflict which may give rise to a claim of conflict of interest.

Each offeror shall provide acknowledgement that it has complied with all MSRB rule G-37 filings, and shall document specific breaches of the Rule for which sanctions were imposed. The offeror shall only be required to provide any supplementary information requested by the district.

Regulatory Action

Each offeror shall disclose any judicial or administrative proceedings of public record that have been filed against the firm during the five (5) years preceding the date of the proposal that concerned the offeror participation in a securities transaction.

Each offeror shall list and describe the current disposition or status of any litigation or formal or informal action taken by any state or federal securities commission, the MSRB, or any other regulatory body against the firm (or taken against any individuals now at the firm who will work under this contract) within the last five (5) years.

Each offeror shall disclose employment practices and describe the current disposition or status of any litigation or formal or informal action taken by the Equal Employment Opportunity Commission or any other regulatory body against the firm within the last five (5) years with respect to its employment practices.

Investor and Rating Agency Communication

Disclosure

It is the district’s requirement to provide primary and secondary disclosure to all its bond investors on a periodic basis as required by the SEC Disclosure Rule 15c2-12 and SEC Antifraud Provision Rule 10b-5 and MSRB Rule G-36 as stated below:

SEC Disclosure Rule 15c2-12 requires that issuers of municipal securities undertake in a written agreement or contract for the benefit of holders of such securities to provide certain annual financial information to various information repositories.

SEC Antifraud Provisions Rule 10b-5 requires that disclosure made by issuers of municipal securities be both accurate and complete in all material respects at the time the disclosure is provided.

MSRB Rule G-17 requires, in the conduct of municipal securities or municipal advisory activities, each broker, dealer, municipal securities dealer, and municipal advisor shall deal fairly with all persons and shall not engage in any deceptive, dishonest or unfair practice.
MSRB Rule G-23 establishes ethical standards and disclosure requirements for brokers, dealers, municipal securities dealers who act as financial advisors to issuers with respect to the issuance of municipal securities. Firms are prohibited from engaging in Underwriting and Remarketing activities with issuers of municipal securities with whom they maintain a financial advisory relationship, as defined by MSRB Rule G-23.

MSRB Rule G-36 requires filing by the broker dealer of the Official Statement within 10 days of the Bond Purchase Agreement execution.

The district acknowledges the responsibilities of the underwriting community and shall assist underwriters in their efforts to comply with SEC Disclosure Rule 15c2-12, SEC Antifraud Rule 10b-5 and MSRB Rule G-36.

Official Statement Filing - Primary Disclosure

The district shall file its official statements with the MSRB’s Electronic Municipal Market Access (“EMMA”) system.

Comprehensive Annual Financial Report

The district shall file its Comprehensive Annual Financial Report and other information that it deems pertinent to the market in a timely manner on EMMA.

Continuing Disclosure Undertaking Requirements – Secondary Disclosure

The district shall publish its annual Continuing Disclosure Undertaking requirements no later than December 31 of each year following the end of its fiscal year on EMMA or as otherwise provided in the District’s Post Issuance Compliance Guidelines.

Securities Disclosure Policies and Practices of the District

In connection with the issuance of certain bonds, notes, and other municipal securities, the district is required to prepare and disseminate certain disclosure information in order to comply with Rule 15c2-12 promulgated by the Securities and Exchange Commission under the Securities Exchange Act of 1934, including a requirement for continuing disclosure of annual financial information and notices of certain material events. This policy shall centralize the information dissemination process, establish appropriate controls on disclosure statements made by the district and enable the district and its enterprises to comply with Rule 15c2-12, in order to assure the district's access to the capital markets as a source of funds for necessary and useful public undertakings of the district. This procedure is not intended in any way to limit any person's access to public records or information, nor to infringe upon the normal political process, in particular the right of any elected official of the district to review, discuss, release, comment upon or criticize any information.

Disclosure Procedure

The chief financial officer shall be responsible for reviewing and recommending, prior to release to the public, all official statements and disclosure statements relating to municipal securities which the district is the issuer or an obligated person for purposes of Rule 15c2-12.
No official statement relating to any municipal securities which the district is the issuer or an obligated person for purposes of Rule 15c2-12 shall be issued or released to the public until and unless approved in writing by the chief financial officer or superintendent.

No disclosure statement concerning municipal securities which the district is the issuer or an obligated person for purposes of Rule 15c2-12 shall be made, issued or released to the public by any employee, agent or official of the district until and unless such disclosure statement and the release thereof shall be approved in writing by the chief financial officer or superintendent. No disclosure statement, official statement or undertaking with respect to any municipal securities which the district is the issuer for purposes of Rule 15c2-12 that is issued or released to the public by any employee, agent or official of the district without the express written approval of the chief financial officer or superintendent as required by this policy shall be deemed to be a statement or undertaking by or on behalf of the district.

Disclosure Action

Unless otherwise required by law, prior to releasing to the public any official statement or disclosure statement intended to be made public, all non-elected employees, agents and officials of the district shall report to and file with the chief financial officer any such proposed disclosure statement, together with such additional information requested by the chief financial officer, including certificates as to the accuracy of such disclosure statement, and each such employee, agent and official of the district shall consult with the chief financial officer concerning such proposed official statement or disclosure statement.

Published Disclosure Statements

All information and documentation requested by the chief financial officer that may be required to support the preparation of a disclosure statement, official statement or undertaking shall be provided by the appropriate district departments, as identified by the chief financial officer, on a timely, complete, and accurate basis.

All disclosure statements, official statements and undertakings shall be compiled by disclosure counsel whom, together with the chief financial officer and other counsel who are parties to the documentation. They shall be afforded, by the originating department, such unobstructed access to documentation and information, as they may deem appropriate.

Rating Agency, Investor and Media Communications

All communications with rating agency personnel, including responses to their periodic questions, shall be managed through and approved by the chief financial officer or superintendent.

In order to ensure uniform market access to information that may be relevant to the valuation of the district's securities, the release of any information, whether in response to an ad hoc question or self-initiated, that may be potentially relied upon by the market to impute the credit worthiness of the district's debt, whether intended for that purpose or not, shall be reviewed by the chief financial officer and disclosure counsel to determine whether or not:

- The information is already in the public domain;
- The information is a disclosure event as defined by the SEC, requiring prompt notification to the MSRB for EMMA filing;
- The information is full, accurate, complete and not misleading; and
- The information complies with the securities disclosure policies and practices with respect to the Board of Education.

Administrative Position: Chief Financial Officer
Department Director: Executive Director of Accounting

References

- Legal Cross Ref.:
- Board Policy Cross Ref.: DE – Bonds, Mill Levys and Education Technology Notes
- Procedural Directive Cross Ref.:
- NSBA/NEPN Classification: DE
-

Revisions

- Reviewed: June 11, 2014
- Adopted: June 18, 2014

PD7 EQUIPMENT INVENTORY

Property Management

Management of public property is the process of providing for its proper allocation, control, care, use, and safeguarding. Responsibility for managing public property is an obligation shared by all Albuquerque Public Schools personnel regardless of location assignment or level of supervision. These responsibilities include pecuniary liability for loss, damage, or destruction of property resulting from mismanagement, or unauthorized use. Personnel responsible for managing property may be relieved of their duties if an unsatisfactory condition is found that is attributable to mismanagement, inefficiency, or other causes within their control. Personnel must ensure that equipment is protected, conserved, and maintained. Property issued to individuals does not become private property, but remains public property.

Individuals who manage property or equipment must:

- Record property transactions and maintain appropriate records.
- Perform inventories and verify the accuracy of records.
- Provide adequate safeguards and protection for equipment.
- Maintain records of property acquisitions and re-location.
- Assure equipment is used economically, and for the intended purpose.
- Inspect stock, redistribute excesses, and dispose waste.
- Request APS identification labels and tag new equipment promptly.

All property movement, shall be reported through the software system, “TipWebIT”. If equipment is received by way of donation or transferred from a location, it shall be recorded on TipWebIT. .

The transfer of Equipment shall be initiated by the Releasing Site and accepted by the Receiving Site on TipWebIT. . Schools or other locations do not have the option of disposing of equipment. If equipment becomes damaged, obsolete, etc., contact Materials Management/Salvage for disposition.

The district is required by New Mexico statute to conduct annually, a physical inventory of assets maintained on the district Asset Management System. Once physical inventories are completed and discrepancies are researched, Capital Fiscal Services shall perform appropriate file updates on TipWebIT to maintain an accurate district Management Asset System. There is available to each site a listing of their assets on the TipWebIT system. At the start of each year, the Principal/Director shall direct to the appropriate tech or designee to produce a report for each room and employee to confirm the assets they are responsible can be located. Any changes or corrections will be entered into the TipWebIT software system.

At the end of each month, a listing of all equipment disposals for the month shall be prepared by the Materials Management department and sent to the Capital Fiscal Services. Capital Fiscal Services shall process the report and submit it to the Board of Education for approval to remove them from the Asset Management System. Upon their approval, written notice shall be sent to the New Mexico State Auditor. Thirty days from the date of the letter to the State Auditor, it may be submitted for disposal based on state regulation.

Audit of Inventory Records

A copy of the equipment inventory check out document for each site employee shall be kept by each location and must be readily available for audit at all times. These documents shall be matched against the TipWebIT records.

Administrative Position: Chief Financial Officer
Department Director: Executive Director of Accounting/Director of Capital Fiscal Services

References:
Legal Ref.:
- 12-6-10 NMSA 1978
- 13-6-1 NMSA 1978
- 13-6-2 NMSA 1978
- 2.2.2 NMAC – Audit Rule 2009
- 2.20.1.1-18 NMAC
- Governmental Accounting Standards Board #34

Board Policy Cross Ref.:
- DA – Fiscal Management Goals
- DI1 - Inventories
- KG1 Acceptance and Approval of Gifts, Grants and Donations

Procedural Directive Cross Ref.:
- Equipment Inventory
- Loaning Equipment
- Internal Audit

Forms:
- Fixed Asset Certification Form

*Note: please contact Capital Fiscal Services to obtain these forms.
Procedure Manuals
- Fixed Asset Procedure Manual - TipWebIT

NSBA/NEPN Classification: DN

Revised: May 1995
Revised: April 1996
Revised: June 1997
Reviewed: January 1, 2001
Reviewed: May 10, 2016
Revised: May 17, 2016

PD8 – FIXED ASSET INVENTORY

The purpose of this procedural directive is to define and outline district site responsibilities for management and control of the district's fixed assets. This procedure applies to all sites and personnel employed by Albuquerque Public Schools (APS).

Definitions

For purposes of this procedural directive, "fixed assets" include:

- Fixed assets are items of personal (moveable) property with an estimated useful life of more than one year. Fixed assets include furniture, fixtures, equipment, computers, vehicles, and similar items of personal property.
- A fixed asset retains its original shape or appearance with use, and is not consumed in operation.
- A fixed asset does not lose its identity through incorporation into a different or more complex unit.
- A fixed asset is considered non-expendable. If it is damaged, or parts are lost or worn out, it is more feasible to repair the item rather than replace it with an entirely new unit.
- A fixed asset represents a significant investment of money, which makes it more feasible and advisable to capitalize the item. Capitalization is the process of tagging property, accounting for it in inventory, and charging the expenditure to a capital outlay budget category.

For purposes of this procedural directive, "capitalize" means to delay the recognition of expenses by recording the expense as a long term asset. The assets are then reported on the year-end balance sheet.

For purposes of this procedural directive, "allocated funds" include, but are not limited to, funds for purchases when the funds originate from the operational budget, athletic funds, activity funds, booster clubs, Parent/Teacher Associations, gifts, fundraisers and/or donations.

For purposes of this procedural directive, a "qualifying asset" includes:

- Fixed assets that are valued over $1000
- Computer equipment with a memory; and
- Trackable assets with a high theft possibility.

Dollar Threshold for Establishing Fixed Assets Control

New Mexico state statute and regulation require agencies to capitalize only chattels and equipment that cost over one-thousand dollars ($1,000) or more. However, the Board of Education has determined the district shall track all fixed assets which have an initial unit cost of more than one-thousand dollars ($1,000) which shall be tagged and recorded in the district

Asset Management System.

New Mexico state statute and regulation require agencies to capitalize all computers, including towers, laptops and notebooks, regardless of unit cost. The district shall track all computers and they shall be tagged and recorded in the district Asset Management System.
The district may track "high-theft" items which may be tagged and recorded in the district Asset Management System. If an item is tagged because it is considered a "high-theft" item it shall comply with all the requirements of this procedural directive.

All tagged assets shall remain recorded in the district Asset Management System until they are properly disposed.

For items donated to the district, or acquired by trade, the unit cost shall be determined at the fair market value at the date of acquisition.

Fixed asset items and computers shall be properly tagged (bar-coded) by the appropriate Albuquerque Public Schools personnel. Albuquerque Public Schools shall use a common software system, TipWebIT, to track and inventory all qualifying assets.

For more detailed information related to the handling of assets, please refer to the Fixed Assets Procedures Manual.

Ownership of Fixed Assets

Upon receipt of a fixed asset and/or computer, the site administrator shall be responsible for maintaining control of the asset and/or computer and complying with all requirements outlined in this procedural directive. Fixed assets purchased for Albuquerque Public Schools with public funds shall remain the property of Albuquerque Public Schools until formally and officially removed from the inventory. Please refer to the Disposal of Fixed Assets section of this procedural directive for more information on disposal of fixed assets.

Qualifying assets purchased for the district by allocated funds shall be property of Albuquerque Public Schools and must be inventoried for accountability, security and repair purposes. All assets acquired by donation or gift shall adhere to Board of Education policy. The department obtaining donated and/or gifted assets shall be responsible for providing Capital Fiscal Services the information needed to ‘initialize’ the asset correctly in TipWebIT which uploads the information into the district Asset Management System.

Materials Management shall reassign or dispose of assets identified as surplus. Materials Management shall inform Capital Fiscal Services of any assets identified as surplus and if they were reassigned or disposed of.

Fiscal Management of Fixed Assets

The Equipment Inventory procedural directive outlines responsibility of management for Albuquerque Public Schools property. Please refer to it for additional information regarding fiscal management of fixed assets.

The district shall maintain uniform accountability for fixed assets using the district Asset Management System. Capital Fiscal Services, within the Finance Department, shall maintain the district Asset Management System, make inventory adjustments as required and provide appropriate reporting to the superintendent or his/her designee, and the Board of Education. Capital Fiscal Services, at the direction of the chief financial officer, shall ensure district compliance with Albuquerque Public Schools policies and procedural directives, federal and state laws and related rules and regulations, and Generally Accepted Accounting Principles and Auditing Standards for governments.

Inventory Lists and Accountability

Principals/department directors shall be responsible for maintaining an accurate inventory list for their site and shall remedy any discrepancies in the physical inventory by either finding assets or reporting them as lost or stolen. With the TipWebIT software, a principal/department director may create a list of assets located at their site by room or by employee if it is checked out to them. The principal/department director shall report information regarding any discrepancies to Capital Fiscal Services. If the principal/department director suspects a theft, they shall report the suspected theft to Albuquerque Public Schools Police.

Principals/department directors shall be responsible for and shall be held accountable for the care, custody, use and accounting of all assets that are located at their site. This includes, but is not limited to, safeguarding Albuquerque Public Schools property from damage or loss and ensuring that fixed assets are used in accordance with Albuquerque Public Schools policy and procedural directive. Each principal/department director, or his/her designee, shall be responsible for receiving fixed assets, attaching bar codes, processing the asset into the site according to the guidelines of the fixed asset procedures manual (TipWebIT).

Tagging and Recording New Fixed Assets

Property Label Categories

Albuquerque Public Schools barcode labels shall be affixed in a noticeable place on each qualifying asset for security reasons and to facilitate physical inventories. Capital Fiscal Services shall provide barcode labels for all qualifying assets, acquired by a site in the district. All qualifying assets, regardless of the source of funding shall be labeled with a white barcode. See the Responsibilities and Procedures subsection of this procedural directive for more information regarding requesting labels. Principals/department directors, or his/her designee, shall be responsible for monitoring, record keeping and accounting for these items.
Responsibilities and Procedures of Tagging Assets

Capital Fiscal Services shall generate a report, utilizing the Lawson system, for assets that have been purchased. Assets requiring tagging and recording shall be identified based on this report.

Capital Fiscal Services shall send to the site tech/fixed asset designee
a copy of their purchase order, barcode labels and instructions for “receiving” and processing the new assets received by district sites. Capital Fiscal Services shall monitor in TipWebIT the site completing the process which is finalized when they have transferred the asset from the virtual “receiving room” to an actual class or administrative room.
Principals/department directors, or his/her designee, shall be responsible for tagging, permanently marking/engraving and processing the appropriate documentation for fixed assets delivered by vendors.

*Note: See the Casualty Losses subsection of this procedural directive for more information regarding lost, destroyed or stolen assets. Please see the Missing Inventory section of this procedural directive for more information regarding missing assets.

Principals/department directors, or his/her designee, may request Albuquerque Public Schools brown labels by telephone or fax from Capital Fiscal Services for any supply asset not required to be labeled and recorded in the district Asset Management System. If necessary, the site may

be asked to provide Capital Fiscal Services with an authenticated copy of the appropriate documentation to support proof of ownership for the asset.

Recording Assets

Once assets are created in TipWebIT and then uploaded into the district Asset Management System, assets shall be recorded and automatically given an asset number so that Capital Fiscal Services is able to track district assets.

One of the required fields in the district Asset Management System shall be the “room number” code. This field shall designate the room location of the asset within a site. The “room number” field is designed to be ten (10) characters.

Capital Fiscal Services shall utilize follow-up procedures necessary to ensure that assets are tagged and recorded in TipWebIT and on the district Asset Management System in a timely manner.

Transfers/Trade-In/Casualty Losses of Fixed Assets

Transfer of Fixed Assets between Sites

All asset transfers shall be recorded and itemized using the TipWebIT system, which shall establish an audit trail. It is the responsibility of the “Releasing” site and the “Receiving” site involved to process their actions on the TipWebIT system.
Assets shall not be removed from a site’s inventory or the district Asset Management System without an authorizing signature.

Authorized Loan of Equipment

Albuquerque Public Schools personnel borrowing district equipment shall submit a request to the principal/department director, or the person designated as responsible for the equipment. The employee shall complete and sign the Fixed Asset "Hand Receipt for Loan of APS Equipment" (AD-70). A copy of the completed form shall be provided to the individual borrowing the equipment. All other copies shall be kept at the site loaning the equipment. All appropriate parties shall follow the Loaning Equipment procedural directive.

Trade-in of Fixed Assets

Assets traded in, regardless of condition, shall be identified as the last line item(s) in the purchase requisition, as follows:

- Asset description
- Assigned Albuquerque Public Schools barcode (number)
- Manufacturer’s serial number – when available
- Manufacturer’s model number – when available

This documentation shall provide a mechanism that allows Capital Fiscal Services to remove the traded asset from the district Asset Management System.

Casualty Losses

If an item is lost, destroyed or stolen, principals/department directors, or his/her designee, shall notify the Albuquerque Public Schools Police Department immediately. Capital Fiscal Services may not automatically receive a copy of the completed report filed with the Albuquerque Public Schools Police Department, therefore, it shall be the responsibility of each principal/department director, or his/her designee, shall email “fixed.assets@aps.edu” of the theft and forward all documentation available to Capital Fiscal Services.

Once these electronic reports are received, all assets identified with Albuquerque Public Schools barcode tags shall be coded as stolen on TipWebIT and the district Asset Management System. Copies of all police reports will be scanned and attached to the TipWebIT asset record and shall be kept with site inventory records

Inventory Deletions

Capital Fiscal Services shall not perform inventory deletions without proper documentation (i.e. police report, purchase order documenting a trade-in, authorization of donation, salvage disposal, etc.). A list of assets shall be submitted to the Board of Education monthly for disposal and then a written notice sent to the New Mexico State Auditor. Thirty days after the date of the letter, the district shall have authorization to dispose of them in accordance with state regulations.

District sites shall not have the authority to dispose of Albuquerque Public Schools property, due to statutory reporting and approval requirements.

Loaning Fixed Assets

Albuquerque Public Schools may loan district fixed assets to employees for Albuquerque Public Schools work related activities. District qualified assets shall not be used for personal gain or activities. An employee requesting to borrow a district fixed asset shall obtain approval from their site administrator prior to borrowing a district fixed asset. Upon approval from the site supervisor, the employee requesting to borrow a district qualifying asset shall complete the "Hand Receipt for Loan of APS Equipment" (AD-70) make a copy of the document for the site and themselves. The site tech/fixed asset designee shall thru TipWebIT process an “Issue Inventory” which will identify the asset as assigned to the specific employee.

Disposal of Fixed Assets

Albuquerque Public Schools personnel shall dispose of district assets within the guidelines indicated by New Mexico state statute and regulation. All fixed assets required to be labeled, including all qualifying assets, shall be disposed of in accordance with this procedural directive Principals/department directors, or his/her designee, shall complete thru TipWebIT “Initiate Transfer” to the Materials Management Warehouse. Materials Management shall “Receive Transfer” and pick up excess assets. Once assets are transferred to Salvage, Materials Management shall submit a completed Fixed Asset Inventory Disposition Document electronically to Capital Fiscal Services. Capital Fiscal Services shall utilize this information to prepare a Statement of Equipment to be taken out of service report for Board of Education review and approval.

Capital Fiscal Services shall not process any transfers of fixed assets to Salvage without a properly executed Fixed Asset Inventory Disposition Document signed by appropriate Salvage personnel. All qualifying assets shall be identified as being located at the site recorded on TipWebIT.

Physical Inventories

The district is required by New Mexico statute to conduct annually, a physical inventory of assets maintained on the district Asset Management System.

Once physical inventories are completed and discrepancies are researched, Capital Fiscal Services shall perform appropriate file updates on TipWebIT to maintain an accurate district Management Asset System.

Missing Inventory

The site shall be granted ten (10) working days from the completion of the annual inventory to locate and identify assets that were not accounted for during the physical inventory process. After ten working days, Capital Fiscal Services shall transfer any remaining assets not located into the site Missing Asset Room.

If an asset appears as missing on an inventory list, the principal/department director shall account for and/or provide Capital Fiscal Services with information regarding the asset within ten (10) business days of receiving the missing inventory list. Once receiving information from the principal/department director, Capital Fiscal Services shall take appropriate action regarding the asset.

Missing assets coded as such shall remain on the assigned site’s inventory listings for two years. The site shall be responsible and accountable for these missing assets until they are officially deleted from the inventory records. Capital Fiscal Services shall report missing assets that become excessive to the chief financial officer for further action.

After missing for two years, missing inventory shall be reported to the Board of Education and deleted from TipWebIT and the district’s Asset Management System.

If a missing asset is found during an annual physical inventory at a site other than the original site assigned, Capital Fiscal Services shall transfer the asset thru TipWebIT to the new site. This process shall remove the missing asset from the original site’s inventory listings.

Transaction Reports, Reconciliations and Audits

Throughout the year, on a daily and monthly basis, Capital Fiscal Services shall reconcile and adjust the district inventory accounts on the district Asset Management System, according to the latest information available.

At the end of each fiscal year, Capital Fiscal Services shall compile the ending balances and total transactions by type for all fixed assets and computers for inclusion in the Annual Financial Report and testing by the district’s external auditors.

The Chief Financial Officer may be alerted if Capital Fiscal Services suspects suspicious behavior regarding missing, lost, destroyed or stolen assets. For more information regarding the Internal Auditor’s responsibilities, please refer to the “Internal Audit Procedural Directive”.

Administrative Position: Chief Financial Officer
Department Director: Executive Director of Accounting/Director of Capital Fiscal Program Services
References:
Legal Cross Ref.:

- §12-6-10 NMSA 1978
- §13-6-1 NMSA 1978
- §13-6-2 NMSA 1978
- 2.2.2 NMAC – Audit Rule 2009
- 2.20.1.1-18 NMAC
- Governmental Accounting Standards Board #34

Board Policy Cross Ref.:

- DA – Fiscal Management Goals
- DI1 - Inventories
- KG1 Acceptance and Approval of Gifts, Grants and Donations

Procedural Directive Cross Ref.:

- Equipment Inventory
- Loaning Equipment
- Internal Audit

Forms:

- Fixed Asset Certification Form

*Note: please contact Capital Fiscal Program Services to obtain these forms.
Procedural Manuals:

- Fixed Asset Procedure Manual - TipWebIT

NSBA/NEPN Classification: DN
Revised: May 1995
Revised: April 1996
Revised: June 1997
Revised: January 1, 2001
Reviewed: June 25, 2010
Revised: June 28, 2010
Reviewed: May 6, 2016
Revised: May 27, 2016

PD9 – FUND RAISING

It is the practice of this district that neither school personnel nor school student organizations will sponsor activities that could be considered gambling, such as bingo, raffles, casino nights, etc. This does not preclude the right of parents or ancillary organizations to sponsor non-school-time activities, subject to city ordinances.

Legal Ref.: 22-5-4 NMSA 1978
Classification: None
Approved: June 13, 1989
Reviewed: May 15,1998
Reviewed: January 1, 2001

PD10 – GRANTS AND APPLICATIONS FOR GRANTS

APS schools and programs may apply for grants to enhance instruction and learning. These grants may be from federal, state and local government agencies or granting foundations and companies. Grant applications must be coordinated through the Grants Writer/Manager. This Procedural Directive applies to grant applications that involve one or more of the following:

- Award amounts in excess of $5,000.
- Reporting requirements to the funding agency that require detailed financial and/or evaluative information.
- Expense reimbursements requests to the funding agency.
- Allocation of grant funds to multiple schools/ district sites.
- Allocation of grant funds to support personnel.

Notification of Interest/Intent to Apply

Prior to beginning any grant application work on behalf of a school(s) or the district, or by the district, the following must take place:

Any party interested in applying for a grant in the name of the school district is to submit to the Grants Writer/Manager the Grant Concept Form advising of the applicant's interest and requesting permission to apply for the proposed grant. This form is available online at: http://www.aps.edu/finance/grant-management/grant-process/pre-approval-grant-concept-form

- Commitments of current or future APS resources, space, or financial requirements must be fully disclosed and will be carefully reviewed before the District grants approval.
- The Grants Writer/Manager will review all Grant Concept Forms and grant or deny permission for the interested party to proceed with the grant application process.

Grant Application Process

After the Grant Concept Form is approved, the procedure listed below must be followed:

1. Applicants must submit the semi-final draft copies of the application and budget to the APS Grant Management Office and the Grants Writer/Manager's Office one week before the application deadline.
2. The Grant Management Office will review the application and budget for completeness, and for district obligations. The Grants Writer/Manager's Office will review the application for alignment with the district's strategic direction. For applications over $100,000, it is strongly recommended to submit concepts four to six weeks prior to submission deadline to allow the Grants Oversight Committee to review the application and present to the Board of Education for final review as required by policy.
3. After review and approval, the Grants Writer/Manager will return the application to the applicant for submission. If the application is not approved, the Grants Writer/Manger will notify the applicant of the decision and the reason for the decision.

It is expected that all grant applicants adhere to this timeline, however, when grant announcement timing will not allow it, the Director of Grant Management and the Grants Writer/Manger must be contacted to address any variance.

All grants must include a budget item for audit fees and indirect costs, unless disallowed by the granting agency. Applicants should contact the Grants Writer/Manager to confirm the best appropriate fiscal agent—APS Grants Management or APS Education Foundation—and to verify accurate annual rates for the appropriate fiscal agent.

Pre and Post Grant Coordination and Oversight

Oversight and Coordination
The Grants Writer/Manager will establish a Grants Oversight Committee (GOC) to (1) review grant proposals over $100,000; (2) to increase cross departmental coordination and collaboration on strategic initiatives and proposals; (3) to initiate effective implementation post-award; and (4) to resolve grant conflicts, compliance issues and/or corrective audit findings. The GOC will meet quarterly.

- The GOC will be chaired by the Grants Writer/Manager and will prepare quarterly grant reports for the Board of Education.
- The GOC will include designees from the following departments as appropriate for the grant: Budget, Grants Management, Curriculum/Instruction, Professional Learning, Principal Support Representative, Technology and HR.

Subcommittees may be created at the discretion of the Grant Writer/Manager to address a particular issue or emergent need.

Award Notification

Upon notification by the granting agency, contact the Grants Writer/Manager who will ensure the following: (1) the grant writing team and/or appropriate personnel are updated; (2) if necessary, convene the Grant Oversight Committee to update leadership and initiate implementation activities; or (3) request Reviewer's comments and share with leadership.

After approval by the granting agency, the applicant must adhere to the following budget process to be in compliance with the NM Public Education Department (PED) requirements:

1. Applicant receives written notification of grant award which must indicate the following:
    1. Dollar amount of award.
    2. Funding period. (Beginning Date, Ending Date, and Last date to draw funds)
    3. Cash Request Requirements
2. School/department submits the following information to Grant Management office:
    1. Original Award letter or contract.
    2. Budget approved by funding agency.
    3. Original Grant proposal (contract, application) approved by funding agency.
    4. Board and PED documentation for set up (request form from Grant Management)
3. Grant Management staff prepares Board documents and state budget adjustment request (BAR).
4. Director of Grant Management schedules date to request budget increase approval from Board Finance Committee.
5. Budget increase request presented to Board Finance Committee. Forwarded to full Board for approval.
6. Budget increase formally approved at regularly scheduled Board meeting.
7. BAR entered and submitted electronically to PED through OBMS on line.

8. BAR forwarded to PED for electronic signatures/approval. Budget authority is granted on the date that the BAR is completed in OBMS.
    1. Funds are not to be obligated before this date.
9. The Grant is assigned to a technician in the Grant Management office.
10. Cost accounts are set up for school or department to begin expenditures. Grant Management will notify school or department when this is done with the list of cost accounts and amounts allocated to each

Post Grant Reporting

The District will produce and submit accurate and timely programmatic and fiscal reports as stipulated by grantors or as required by law.

- Grant Program Managers are responsible for preparing programmatic reports.
- Grants Management Fund Specialists will support Grant Program Managers in preparing program financial reports.
- When applicable, RDA is responsible for preparing and submitting formal program evaluations.
- Preparation for interim, annual, grant award closeout, and fiscal year-end reports should occur prior to the end of the project period or fiscal year and be sent to the Grants Writer/Manager with enough time to allow for corrections, adjustments, reviews, and if necessary, extension applications.

General Procedural Guidelines for All Grant Funds

All district policies will apply to programs funded by grants. This includes but is not limited to policies and regulations related to hiring, employee compensation, procurement, finance, research and privacy of student information.

Impact on the District’s Operations and Budget

All applicants for potential grant awards must determine the impact of the grant on the district’s operations and budget in relation to space, utilities, personnel, additional reporting, evaluation and data requirements, in-kind/matching contribution requirements and maintenance of effort beyond the funding period of the grant.

Unless agreed to in the grant application and approved by the Grant Oversight Committee, grant applicants must understand that the district is under no obligation to provide additional resources, or sustain FTE funded by the grant or continue grant activities and programs beyond the funding period of the grant.

The applicant must also consult with all departments potentially affected by the grant award. Any grant involving research studies with students, staff, parents, etc. must be cleared by the district’s office of Research, Development and Accountability (RDA) to insure that all legal and ethical requirements are met. This information must be reported on the Grant Concept Form prior to being submitted.

Education Department General Administrative Regulations: (EDGAR-limited)

Restricted Use of Funds

All grant-related expenditures are restricted to the allowable use of funds outlined in the respective grant application approved by the funding agency. A statement of justification must accompany all grant expenditures to insure compliance with the intent of the specific grant.
Reasonable Cost

EDGAR C.2 states that "A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost." This principle will be enforced by program managers and the Grant Management Department as grant funds are expended for goods and services.
Obligation of Funds EDGAR § 75.707

When obligations are made.

The following table shows when a grantee makes obligations for various kinds of property and services.

If the obligation is for—	**The obligation is made—**
(a) Acquisition of real or personal property	On the date the grantee makes a binding written commitment to acquire the property.
(b) Personal services by an employee of the grantee	When the services are performed.
(c) Personal services by a contractor who is not an employee of the grantee	On the date on which the grantee makes a binding written commitment to obtain the services.
(d) Performance of work other than personal services	On the date on which the grantee makes a binding written commitment to obtain the work.
(e) Public utility services	When the grantee receives the services.
(f) Travel	When the travel is taken.
(g) Rental of real or personal property	When the grantee uses the property.
(h) A pre-agreement cost that was properly approved by the Secretary under the cost principles identified in 34 CFR 74.171 or 80.22	

(Authority: 20 U.S.C. 1221e-3 and 3474)
[45 FR 22497, Apr. 3, 1980. Re-designated at 45 FR 77368, Nov. 21, 1980, as amended at 57 FR 30340, July 8, 1992]

Travel

All travel must be specified within the approved grant application and pre-approved by the traveler’s supervisor, the APS program officer of the grant, and the Director of the Grant Management Office prior to the travel date. Reimbursement will be disallowed for travel requests submitted after the fact. Employees will be reimbursed on actual costs for meals and other allowable incidentals.

Find Travel policy at: http://www.aps.edu/about-us/policies-and-procedural-directives/procedural-directives/d.-fiscal-management/travel-and-reimbursement
Contracts and Procurement

Any person or business entity contracted to perform services for an APS school or department must have an approved Professional Services Agreement (PSA) in place, which must include a vendor number and NM CRS number. Services on the contract may not begin until the PSA is fully approved. Payment for services rendered prior to the approval date of the contract will be disallowed.

See Professional Services Policies at: http://www.aps.edu/procurement/information-for-schools-and-departments/procurement-guidelines

Other Important EDGAR regulations:
Education Department General Administrative Regulations (EDGAR)External link

Other District Guidelines

Purchasing Deadlines

The district purchasing deadlines apply to all Federal, State, local and private grants.
Salary Schedules and Employment

EDGAR Attachment B.11.(3).b states that “Compensation for employees engaged in work on federal awards will be considered reasonable to the extent that it is consistent with that paid for similar work in other activities of the governmental unit.” New and existing positions paid with grant funds must conform to current district policies for hiring, rating, placement and compensation on the position’s respective salary schedule. The district is under no obligation to continue funding a grant position beyond the funding period of the grant.

Stipends

Stipend rates for teachers and EA’s are determined in their respective negotiated agreements. As such, there is no flexibility on these rates regardless of the funding source. Current rates are as follows:

- Teachers: $18.00/hour ($20.00/hour for teaching summer school)
- EA’s: $7.50/hour or as specified by Human Resources

Flat rates may be paid as long as documentation is submitted indicating that payment does not exceed the negotiated hourly rates. Stipends for administrative personnel will only be allowed if specified in the approved grant application and approved by the appropriate superintendent. All stipend timesheets associated with grants must be submitted to the Grant Management

Department for approval 2 days prior to the district payroll deadlines and must include time logs indicating the date, hours and description of the work performed.
Overtime

The district is required to pay non-exempt employees time-and-one-half for all time worked in excess of 40 hours per week. This is a non-negotiable item required by the Fair Labor Standards Act that needs to be considered as the grant budget is planned.

Administrative Position: Chief Financial Officer/Chief of Staff
Department Director: Grants Management/Grant Writer
References
Legal Cross Ref.: Manual of Procedures for Public Schools Accounting and Budgeting
SDE 1990 revised Personnel, Policy, and Procedures on Management
(0662A)
Board Policy Cross Ref: DD – Grants and Special Projects
Procedural Directive Cross Ref.: Annual Budget Formulation
NSBA/NEPN Classification: DD
Revised: May 1995
Revised: April 1996
Revised: April 1997
Revised: March 1998
Revised: March 2005
Reviewed: December 11, 2013
Revised: December 13, 2013

PD11 - INVESTMENTS

Definitions

For purposes of this procedural directive, “investment advisor” means an independent third party contractor who provides services to the district regarding investments
For purposes of this procedural directive, “investment officer” means the chief financial officer and any designee the chief financial officer deems appropriate and necessary to implement a sound investment strategy

For purposes of this procedural directive, “liquidity” refers to the ability of the district to convert portfolio assets to cash on an “as needed” basis

Purpose of the Investment Procedural Directive

This procedural directive establishes standards and guidelines for the direction, management and oversight for all of Albuquerque Public Schools (“the district”) investable funds. Funds must be invested prudently to assure preservation of principal, provide needed liquidity for daily cash requirements, and provide a market rate of return. For purposes of the district’s investment procedural directive, safety and liquidity are higher priorities than return on investment.

This procedural directive is intended to be broad enough to allow the investment officer or authorized designee to function properly within the parameters of responsibility and authority, yet specific enough to adequately safeguard the investment assets. This procedural directive:

- Sets out guidelines for the prudent management of district funds
- Describes realistic parameters and goals for safely investing those funds
- Establishes expectations for generally acceptable returns at a suitable level of risk that matches the purpose of the district's funds
- Provides the framework within which the investment officer will operate by setting out objectives, guidelines, and structure that include details on the universe of permitted investments and any restrictions of their use

The Board of Education reserves the right to amend this investment procedural directive as deemed necessary.

Scope

This investment procedural directive applies to all investment funds of the district.

General Operational Funds

- Operating and General Funds: to provide for expenditures and to meet daily liquidity needs of internally dedicated funds

Capital Projects and Bond Funds

- Capital Improvement Funds: fund dedicated to specific improvements through House Bill 33 and SB9
- Bond Project Funds: To provide for specific bond projects

Debt Service Funds

- Debt Service Funds: Funds to address principal and interest payments. Investments should be scheduled to mature just before payment is due

Self-Insurance Fund

- Self-Insurance Funds: Funds maintained to provide for short term and long term insurance requirements

Other Funds

- Dedicated Funds may be established and invested in a manner that meets the specific objectives of the fund

Objectives

The objective of this investment procedural directive is to invest all money not immediately needed for the operations of Albuquerque Public Schools and to enhance district revenues. The objectives, in order of priority, of the investment activities will be as follows:

Legality

Legality is imperative and shall govern the implementation of the investments in the district and this procedural directive. New Mexico state statutes, in particular §6-10-1 et. seq. NMSA 1978 and §22-8-37 through §22-8-42 NMSA 1978, shall define the legal investment vehicles for all invested funds. This procedural directive shall further define the parameters for the different types of funds to be invested investments by the district, as stated in the “Process” subsection of this procedural directive.

Safety

Investments shall be undertaken in a manner that seeks to ensure preservation of capital in the overall portfolio. To obtain this objective, funds will be diversified, utilizing highly rated securities, by investing in a variety of securities and financial institutions.

Liquidity

The investment portfolio will provide liquidity sufficient to enable the district to meet all operating and capital spending requirements that might be reasonably anticipated.

Return on Investment

The investment portfolio will be structured with the objective of attaining a market rate of return throughout budgetary and economic cycles, commensurate with the investment risk parameters, and the cash flow characteristics of the portfolio.

Standards of Care

Delegation of Authority

- Authority to manage the Albuquerque Public Schools investment program is derived from the superintendent designation of the chief financial officer to serve as investment

officer. The superintendent may authorize an investment advisor possessing discretionary or non-discretionary investment authority to be responsible for the investment of the district’s funds.

- Management responsibility for the investment program is hereby delegated to the chief financial officer who shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials and their procedures in the absence of the chief financial officer. No one person may engage in an investment transaction except as provided under the terms of this procedural directive established by the superintendent.
- Daily operational responsibility for the investment program is hereby delegated to the chief financial officer, who shall establish written procedures for the operation of the investment program consistent with this investment procedural directive.. Procedures should reference the following: safekeeping, banking contracts, repurchase agreements, wire transfer agreements, depository/custodial agreements, and a glossary of investment terms. Procedures shall also include explicit delegation of authority to individuals responsible for investment transactions.

Duties of the Investment Officer

Duties of the investment officer shall include:

- Implementation of the Investments Procedural Directive
- The timely deposit and safekeeping of all monies of the district
- Interaction with the investment advisor regarding any changes in the investment of the district’s available funds
- Developing and maintaining an ongoing cash management program to estimate cash balances available for the purpose of investment
- Preparation of monthly investment report, via the investment advisor, which shall include:
    - schedule of investments by type, purchase date, cost, value at par, interest rate, maturity date, yield to maturity, and performance vs. benchmark
    - current or anticipated issues or topics regarding any investment matters.
    - Review of the investment of funds quarterly with the investment advisor

Prudence

The standard of prudence to be used by the chief financial officer or any designees in the context of managing the overall portfolio is the prudent person rule that states:
Investments will be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs not in regard to speculation but in regard to the permanent disposition of the funds considering the probable income as well as the probable safety of the capital.

Ethics

It is the procedure of Albuquerque Public Schools to conduct investment transactions in accordance with the district’s procedures, which details the Code of Ethics for board members, officers, and employees. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officer(s) shall disclose to the superintendent and district Audit Committee any material financial interests in financial institutions that conduct business with the district, and

they shall also disclose any large personal financial/investment positions that could be related to the performance of the district.

Permitted Investment Instruments

Eligible investments are only those securities and deposits authorized by statute Section 22-8-40,

Direct Securities

1. US Treasury Obligations
   Direct obligations of the United States Treasury.
2. US Agency Obligations
   Securities issued by departments of the United States Government, which include: Federal Home Loan Bank (FHLB), Federal Farm Credit Bank (FFCB) Federal Home Loan Mortgage Corporation (FHLMC), and Federal National Mortgage Association (FHMA).
3. State of New Mexico Debt Obligations
   Direct obligations of the State of New Mexico.

Bank and Credit Union Deposits

1. Certificates of Deposit
   Non-negotiable Certificates of Deposit of financial institutions that are qualified public depositories and have branches within the geographical boundaries of the school district.
2. Banks and Credit Union Deposits
   Deposits in banks that are fully FDIC insured or Qualified as a depository of public money specified in Section 6-10-16. NMSA 1978.

Investment Pools and Money Market Mutual Funds

1. **Local Government Investment Pool**
   Investment Pool managed by the New Mexico State Chief Financial Officer’s Office and organized under 6-10-10.1. The average maturity of the LGIP is maintained under 60 days and invested in US treasury, US Agency and Bank Deposits.

2. **Money Market Mutual Funds (Government Only)**
   Shares of an open-ended diversified investment company that: a) is registered with the United States Securities and Exchange Commission; b) complies with the diversification, quality and maturity requirements of Rule 2a-7, or any successor rule, of the United States Securities and Exchange Commission applicable to money market mutual funds; and c) assesses no fees pursuant to Rule 12b-1, or any successor rule, of the United States Securities and Exchange Commission, no sales load on the purchase of shares and no contingent deferred sales charge or other similar charges, however designated, provided that the county or municipality shall not, at any time, own more than five percent of a money market mutual fund’s assets.

Investment Parameters

Where this section specifies a percentage limitation for a particular security type, that percentage applies only on the date of purchase. Credit criteria listed in this section refers to the credit rating at the time the security is purchased. If an investment credit rating falls below the minimum rating required at the time of purchase, the chief financial officer will perform a timely review and decide whether to sell or hold the investment.

Diversification for Total Portfolio

The district will diversify the investment of all funds by adhering to the constraints by issuer type in accordance with the following table:

Allowable Type	Maximum % Holding	Issuer % per Issue Type	Backing
US Treasury Obligations	100%	100%	Full Faith and Credit of US
US Agency Obligations	100%	35%	Full Faith and Credit of US Government Agency
State of New Mexico Bonds	20%	5%	Full Faith and Credit of the State of New Mexico
Bank and Credit Union Issuers	Maximum % Holding	Issuer % per Issue Type	Collateralization
Certificates of Deposit	20%	5%	100% Collateralized with US Treasury and Agency Securities including Agency Mortgage Backed Securities
Bank Collateralized Deposits	100%	75%	100% Collateralized with US Treasury and Agency Securities including Agency Mortgage Backed Securities

Investment Pools	Maximum % Holding	Issuer % per Issue Type	Ratings
Local Government Investment Pool	50%	None	AAAm
Money Market Mutual Funds-Government Only	50%	None	AAAm

Maximum Maturity

Maturities shall be based on a review of cash flow forecasts and specific objectives of the investment fund. Maturities will be scheduled to meet all projected obligations.

Maturity Constraints	Minimum % of Total Portfolio
Under 30 days	10%
Under 1 year	25%
Under 5 years	100%
Maturity Constraints	Maximum of Total Portfolio in Year
Total Weighted Average Maturity	3.00

Cash Flow Management

An annual review of cash flow requirements will be conducted to ensure that liquidity balances are available to meet those needs.

Risk Management

The district shall seek to mitigate credit risk and interest rate risk.

- Credit Risk: The district will minimize credit risk, the risk of loss due to the financial failure of the security issuer or backer by:
  - Pre-qualifying the financial institutions, broker/dealers and advisors with which the district conducts business
  - Diversifying the investment portfolio so that potential losses on individual securities will be minimized
  - Actively monitoring the investment portfolio holdings
- Interest Rate Risk: The district will minimize risk that the market value of securities in the portfolio will decline due to changes in market interest rates, by:
  - Structuring the investment portfolio to provide enough liquidity to meet cash flow needs
  - Maintaining a conservative duration target
  - Structuring the portfolio to consist largely of securities with active secondary or resale market

Prohibited Investments

- Directly in mortgage-backed securities

- Derivative products
- Securities that leverage the portfolio or are used for speculation of interest rates such as reverse repurchase agreements
- Equities

Strategic Allocations by Funds

Investment strategies are developed for each fund based on the specific fund objectives, liquidity requirements, time-horizon and risk tolerance. The strategic plans are not reactive to short-term changes in interest rates, but recognize the benefits to investment performance over a complete market cycle. The district may establish new dedicated funds to an investment strategy based on the criteria listed in the strategic allocation table.

Strategic Allocation Table by Fund Objective

	Tier 1 - Liquidity	Tier II- Intermediate	Tier III - Long Term
Fund Objective	Operating, project and short term reserves that provides for daily cash flow and dedicated cash flows	Unrestricted operating excess liquidity funds and internally restricted reserves.	Internally and externally restricted funds with long time horizons.
Purpose	Daily liquidity	Provides secondary liquidity	Fund long term liabilities
Strategy	Ensure adequate cash for operations through investing in Pool funds, Bank Deposits and short term securities. Utilize a benchmark that is consistent with the underlying assets.	Match maturities to known liabilities and match duration exposure based on interest rate risk tolerance. Utilize an intermediate market benchmark to manage the risk and return of the portfolio.	Utilize a longer term benchmark to manage the risk and return components of the portfolio.

Fund Type	Strategy	Asset Allocation	Benchmarks	Weighted Duration Target	Single Issue Maturity in Years
Operational	Tier 1&2	Govt, Bank Deposits and LGIP	Index 0-3 Year	1.5 years	3
Capital Projects	Tier 1&2	Govt, Bank Deposits and LGIP	Index 0-3 Year	1.5 years	3
Debt Service	Tier 1	Govt, Bank Deposits and LGIP	Index 0-1 Year	6 months	1
Self-Insurance	Tier 3	Govt ,Bank Deposits and LGIP	Index 0-5 Year	2.25 years	5

Safekeeping and Custody of Investments

Delivery Versus Payment

All trades of marketable securities will be executed (cleared and settled) on a delivery vs. payment (DVP) basis to ensure that securities are deposited in the district’s safekeeping institution prior to the release of funds.

Third Party Safekeeping

The investment officer shall designate all safekeeping arrangements and an agreement of the terms will be executed in writing. The third-party custodian shall be required to provide a monthly statement to the district listing at a minimum for all securities: Committee on Uniform Securities Identification Procedures (CUSIP), description, purchase date, maturity date, par value, market value, and book yield.

Investment Pools

The investment officer shall maintain information on the Local Government Investment Pool (LGIP Pool) fund:

- A description of eligible investment securities and a written statement of investment policies and objectives
- A description of interest calculations and how they are distributed and how gains or losses are treated
- A description of how investments are safeguarded, including the settlement processes, safekeeping of securities, participant parameters, and frequency of pricing, and how the program is audited
- A schedule for receiving statements and investment listings
- A fee schedule and when and how it is assessed
- Whether the pool is eligible for the acceptance of bond proceeds and if it will accept such proceeds, and
- A description of experiences of the portfolio manager(s)

Authorized Counterparties

Broker / Dealer

The investment officer shall maintain and review annually a list of all authorized broker/dealers who are approved to transact with the district for investment purposes.

The investment officer may utilize the investment advisor’s approved broker/dealer list in lieu of the district’s own approved list. The advisor must submit the approved list to the district annually and provide updates throughout the year as they occur. The advisor must maintain documentation of appropriate license, professional credentials and financial statements of broker/dealers on the list.

Investment Advisers

The district may contract with an external investment adviser to assist with the management of the district’s investment portfolio in a manner that is consistent with the district’s objectives and

this policy. Advisers must be registered under the Investment Advisers Act of 1940 and must act in a non-discretionary capacity, requiring approval from the district prior to all transactions. The advisor may be authorized through the contracted agreement to open accounts on behalf of the district with the broker/dealers on the approved broker dealer list. The district will receive documentation directly from the brokers for account verification and regulatory requirements.

Internal Controls and Due Diligence

Internal Controls Process

The director of accounting shall establish an annual process of independent review by an external auditor. This review will examine internal controls over investment activities for compliance with policies and procedures.

Accounting Method

The district shall comply with all required legal provisions and Generally Accepted Accounting Principles (GAAP). The accounting principles are those contained in the pronouncements of authoritative bodies including but not necessarily limited to the Governmental Accounting Standards Board (GASB)

Competitive Transactions

- The investment officer shall obtain and document competitive bid information on all investments purchased or sold. Competitive bids or offers should be obtained, when possible, from at least three separate brokers/financial institutions or through the use of a nationally recognized trading platform.
- In the instance of a security for which there is no readily available competitive bid or offering on the same specific issue, then the investment officer shall document quotations for comparable or alternative securities.
- When purchasing original issue securities, no competitive offerings will be required as all dealers in the selling group offer those securities as the same original issue price. However, the investment officer is encouraged to document quotations on comparable securities.
- If an investment adviser provides investment transaction services, the adviser must retain documentation of competitive pricing execution on each transaction and to the investment officer.

Reporting Requirements

Reports to the Board of Education

The chief financial officer shall report the status of district investments to the Board of Education at least quarterly. The report shall, at a minimum, include information regarding the return on investments in the immediately preceding quarter, the stability and success of the overall investment program and the strategic plan for investments in the immediately following quarter. The Board of Education may take action to approve, amend or deny the strategy for the next quarter.

Reporting

The investment officer will provide the chief financial officer with monthly investment reports. Quarterly reports will be provided to the district’s Finance Committee.. Included in the quarterly reports will be an executive summary, benchmark comparison, total return and duration analysis, market overview, portfolio performance analysis, interest revenue year-to-date, procedures compliance and ongoing investment strategy guidelines.

Performance Standards

The portfolio shall be managed to obtain a fair rate of return and earnings rate that incorporates the primary objectives of protecting the district's capital and assuring adequate liquidity to meet cash flow needs. Investment portfolio performance may be tracked against a market index or a customized benchmark. The benchmark will represent the maturity structure and risk profile of the fund.

Administrative Position: Chief Financial Officer
Department Director: Executive Director of Accounting
References
Legal Cross Ref.:
- §6-10-1 et. seq. NMSA 1978
- §22-8-37 through §22-8-42 NMSA 1978

Board Policy Cross Ref.:
- DF - Investments
- DA - Fiscal Management Goals
- GB3 – Employee Conflict of Interest

Procedural Directive Cross Ref.:
- Conflict of Interest

NSBA/NEPN Classification: DA
Introduced: July 19, 2011
Adopted: August 19, 2011
Reviewed: December 12, 2016
Revised: December 12, 2016
Reviewed: October 21, 2019
Revised: November 1, 2019

PD12 – LIABILITY INSURANCE FOR CONTRACTORS

For purposes of this procedural directive, “district” includes, but is not limited to, Albuquerque Public Schools, the Board of Education, members and officers of the Board of Education and all district personnel.

When a contract between any person and the district requires the contracting party to indemnify the district for losses arising out of or resulting from the performance of the agreement, the contracting party shall provide the district with a certificate of insurance in a satisfactory form evidencing insurance coverage in an amount of at least $1,000,000. If deemed appropriate, the district may require the insurance coverage be for an amount greater than $1,000,000. The insurance shall name the district as additional insureds, and shall provide coverage for all risks for which indemnification may be required pursuant to the contract.

The certificate of insurance shall be provided prior to the effective date of the contract for all future contracts between the district and any third party. Contracts between the district and any third party already in existence at the time this procedural directive becomes effective, the certificate shall be provided no later than December 31, 2010. If no certificate of insurance is provided to the district before the appropriate date, Albuquerque Public Schools reserves the right to nullify the contract.

Administrative Position:
- Chief Financial Officer/Chief Operations Officer

Department Director:
- Director of Procurement/Transportation Specialist

References

Legal Cross Ref.:
- §13.1.28 et. seq. NMSA 1978
- 6.20.2.9 NMAC

Board Policy Cross Ref.:
- D.03 Contracts
- D.11 Indemnification of Contracts (Archived)

Procedural Directive Cross Ref.:
- Purchasing
- Signatory Authority for Contractual Agreements

NSBA/NEPN Classification: DHA
Introduced: September 3, 2010
Approved: September 24, 2010

PD13 – OPERATIONAL FUND CASH BALANCE

For purposes of this procedural directive, "operational fund" means the specific 11000 sub-fund of the general fund as designated by the New Mexico Public Education Department.

For purposes of this procedural directive, "cash balance" means the total of the beginning balance of a specific fund plus revenue minus expenditures of that same specific fund.

The chief financial officer shall manage the district's finances and take appropriate action to ensure an operational fund cash balance of at least five-percent (5%) of the current year's budgeted operating expenditures for any given fiscal year.

The chief financial officer shall take the appropriate action necessary to ensure all provisions of this procedural directive are implemented.

District finances shall be managed to accumulate and maintain a three-percent (3%) minimum operational fund cash balance by the end of the fiscal year 2012, or June 30, 2012.

District finances shall be managed to accumulate and maintain a four-percent (4%) minimum operational fund cash balance by the end of fiscal year 2013, or June 30, 2013.

District finances shall be managed to accumulate and maintain an operational fund cash balance of at least five-percent (5%) of the current year's budgeted operating expenditures by the end of fiscal year 2014, or June 30, 2014, and thereafter.

Upon accumulation of the operating fund cash balance of at least five-percent (5%), the operational fund cash balance only may be drawn down below that level under the following circumstances:

1. An unexpected loss of revenue which includes, but is not limited to a mid-year reduction in operational revenues from the New Mexico Legislature and/or the New Mexico Public Education Department which were not included in the final approved budget, or

2. Approval from the Board of Education for a non-budgeted expenditure.

3. Upon approval from the New Mexico Public Education Department through a budget adjustment request. In an emergency, the chief financial officer may spend the operational fund cash balance prior to approval of the budget adjustment request.

Upon receiving any indication that the operating fund cash balance may not equal at least five-percent (5%) at any point within a rolling five-year financial forecast period, the chief financial officer shall immediately report the information to the superintendent and the Board of Education. It shall be the responsibility of the chief financial officer to provide recommendations to the superintendent and the Board of Education that may assist in accumulating and maintaining the operating fund cash balance as outlined in this procedural directive.

Administrative Position: Chief Financial Officer
Department Director: Executive Director of Accounting, Executive Director of Budget Planning and Analysis

References

Legal Cross Ref.:
- 22-8-5 NMSA 1978
- 22-8-41 NMSA 1978
- 6.20.2 NMAC

Board Policy Cross Ref.:
- D.01 Budget Process
- D.09 Operational Fund Cash Balance

Procedural Directive Cross Ref.:
- Annual Budget Formulation

NSBA/NEPN Classification: DB
Approved: April 16, 2010
Reviewed: June 11, 2014
Revised: June 12, 2014

PD14 – PAYROLL PROCEDURES

Payment Schedules

In accordance with state law and regulation, all Albuquerque Public Schools personnel shall be paid on a semi-monthly basis on the 10th and 25th of each month. The Payroll Department, in collaboration with the chief of Human Resources, shall be responsible for establishing pay schedules for all personnel. Pay schedules shall consider the length of contract days of each employee group.

Methods of Payment

All contract employees shall be paid by electronic transfer (direct deposit) to the financial institution of their choice or through a debit bank card. Prior to reporting to work, newly hired and rehired employees must submit a properly completed Direct Deposit Authorization Agreement through the new hire process. Pay shall be available to employees at the beginning of business on payday.

If employees need to change their financial institution of choice or financial information, the employee shall allow thirty (30) days for changes to become effective. If making a change because an old account is being closed, it is recommended that the first deposit to the new account or financial institution be confirmed prior to closing the old account.
All contract employees shall receive verification of their semi-monthly payment, or paycheck stub, via secured electronic email.

Adjustments to Pay

Employees who start late, terminate prior to their contract end, or must be in a leave-without-pay status, shall have their pay prorated based on the work days in the pay period in which the late start, early termination, or leave-without-pay event occurs.

Deductions

Federal income tax, state income tax, Social Security tax, and retirement shall be mandatory deductions.

Other voluntary deductions such as health insurance, dental insurance, flexible spending accounts (FSA), 403(b) and 457(b) plans, optional life insurance, long-term disability insurance, long-term care, and organization dues shall be deducted at an employee's request subject to plan documents and salary reduction agreements. Deductions for 403(b) and 457(b) plans and retirement plans are tax-deferred for the purpose of federal and state income taxes. Health insurance, dental insurance, and contributions to FSAs are exempt from federal and state income taxes and FICA taxes.

If an employee's pay is not sufficient in a pay period to cover all deductions, mandatory deductions shall be taken first. The remaining amount shall be applied to elected deductions taken in a priority order established by the Payroll Department.

Internal Revenue Service payments and court-ordered payments imposed against an employee shall take priority over voluntary deductions.

Missed deductions may be billed to the employee for direct payment. All payments for missed deductions made via direct payment shall be considered post-tax payments.

Stop Payment and Replacement of Checks

All requests for stop of payment and replacement of checks shall be directed to the Payroll Department.

Overpayment and Underpayment

To avoid underpayments, all pertinent employment information shall be submitted to the Payroll Department in a timely manner for processing. In addition, all time and attendance regulations shall be followed to ensure that time worked and days absent are reported accurately and promptly to facilitate proper payment. Underpayments shall be paid on the next cycle payment to the employee.

Requests for out of cycle payments may be submitted by the employee’s supervisor to the Payroll Department. Pay for extra compensation or stipends that are in addition to the employee’s regular pay shall not be eligible to be processed out of cycle. Requests shall include all pertinent information to clearly document the cause of the omission/error and any steps taken to avoid such circumstances in the future. Requests shall be granted at the discretion of the Payroll Department.

To avoid overpayments, all employees whose leave balances may not be sufficient to cover absences taken shall contact the Payroll Department. Any overpayment that occurs as a result of overuse of leave shall be recouped in its entirety as a deduction from the earliest pay after the Payroll Department is aware of the overuse of leave.

All other overpayments shall be recouped from funds due to the employee. An employee who knows that he or she has been overpaid should report that overpayment immediately to the Payroll Department.

Administrative Position:
- Chief Financial Officer
- Chief of Human Resources and Legal Support Services

Department Director:
- Executive Directory of Accounting/Leave Specialist

References:
Legal Cross Ref.:
- §22-8-1 et. seq. NMSA 1978
- §50-4-2 NMSA 1978

Board Policy Cross Ref.:
- DK Payroll Procedures
- GB9 Leave and Holidays

Procedural Directive Cross Ref.: Employee Handbook
NSBA/NEPN Classification: DKA
Revised: November 13, 2013
Reviewed: May 25, 2022
Revised: May 27, 2022

PD15 – PER PUPIL EXPENDITURE CALCULATIONS

Under The Every Student Succeeds Act (ESSA), each state must create an annual report card to include per pupil expenditures. Albuquerque Public Schools shall report annually to the New Mexico Public Education Department (PED) and to the public, per pupil expenditures of federal and state/local funds for each school site for the preceding fiscal year.

These annual reports provide per-pupil expenditures (PPEs) of federal and state/local funds, including actual personnel expenditures and actual non-personnel expenditures, disaggregated by source of funds by school site within the Local Education Agency (LEA).

Definitions

For the purposes of this procedural directive:

Current expenditures

"Current expenditures" are defined as totals for instruction, support services, and non-instructional services. It excludes capital outlay or debt services expenditures.

Federal funds

“Federal funds” are expenditures from a federal funding revenue stream; either as a fiscal flow-through or as a direct grant, except for Impact Aid. Federal funds include any grant or funding directly allocated from a federal agency. Examples of this type of funding include: Title I, IDEA-B, Carl Perkins, Medicaid etc.

State/Local funds

“State/Local funds” are expenditures attributable to state funding sources (either State Equalization Guarantee or PED grants) or local funding streams (1/2 mill levy, Impact Aid, and Forest Reserve) but excludes local mill levies for capital outlay uses or debt services. In the Uniform Chart of Accounts (UCOA), these would be those state or local funds that are recognized in the revenue object codes for 41000, 43000 and includes 44103 Impact Aid and 44204 Forest Reserve Funds. State/local expenditure tracking by fund would be those 10000 and 20000 funds that do not include federal revenues. State funds include the main operating budget (State Equalization Guarantee), instructional materials, transportation, athletics, state grants, local grants and city grants.

Charter School Flow-through Funding

“Charter School Flow-through Funding” is funding that flows through the district to the dependent charter school. These funds are identified through the UCOA as account number 55912.

Exclusions

Per the PED Non-Regulatory Guidance, some specific funding sources are excluded from the PPE calculation. These funds include food services, capital outlay, charter school flow-through funds and debt services.

Inclusions

All other funding sources are included in the calculation whether directly expensed at the school site or at the district level. Funds are to be split into two categories: state/local and federal. LEAs will be required to allocate certain school district, centralized expenditures to individual school sites using an allocation methodology. Reported expenditures, by site, must include actual salaries, rather than average salaries.

Distribution Methodology

PPE expenses will be calculated through two methods: direct and district allocated. The New Mexico Public Education Department published Non-Regulatory Guidance with specific instructions on how to allocate funds to students. Within this document, PED allows flexibility for districts to independently determine how to allocate district expenditures to the individual school/student. APS will determine all allocations in accordance with the PED Non-Regulatory Guidance.

Direct

The APS financial system uses a coding sequence to identify expenses that are directly related to a specific school. Teacher and principal costs are defined as direct expenses. Per pupil expenditure reporting requires reporting actual salaries for all staff including teachers and principals at each site.

District allocated

Costs in the financial system that are not coded to a specific school but rather to a department will be allocated to schools based on a percentage of use by each school. These costs are typically associated with specific programs such as special education and transportation. A percentage of the population will be determined based on the participation. For example, not all schools in APS serve the same population of special education students, so the special education related expenditures from the district level will be proportionately allocated by the actual percentage of qualifying students at each school. Other district costs such as utilities and technology also will be distributed through usage. Certain special programs will be limited to their schools as well. An example is Career Technical Education (CTE) expenses. District level CTE expenses will only be allocated to schools that have CTE programs. Overall district costs like human resources and finance will be equally allocated to each student.

Reporting Period

Reports will be submitted to the PED on an annual basis. Reporting will be calculated on a specific student reporting date from the previous year as determined by the PED. Locally authorized charter schools will be required to submit data to their school district authorizer for consolidated reporting.

Administrative Position: Chief Financial Officer
Department Director: Executive Director of Budget and Strategic Planning

References:
Legal References:
- Every Student Succeeds Act (ESSA) (P.L. 114–95), Part A, Subpart 1, Section 1111 Subsection (h) (1) (C) (x)

Board Policy Cross Ref.:
- AE Commitment to Student Based Decisions
- DA Fiscal Management Goals

Procedural Directive Cross Ref:
NSBA/NEPN: Classification: DA
Introduced: December 11, 2019
Approved: January 17, 2020

PD16 – PURCHASE AND PROJECT APPROVAL

For purposes of this administrative procedure, “district purchases and expenditures” includes, but is not limited to: instructional material, construction, property acquisition, technology, services, goods and contracts.

Albuquerque Public Schools administration shall obtain approval from the Board of Education for any district purchase or expenditures that equal or exceed five hundred thousand dollars ($500,000) or are projected to equal or exceed five hundred thousand dollars ($500,000) by the end of their completion.

Project Approval

Albuquerque Public Schools may plan and execute major projects that are in the best interest of the district. These projects will generally exceed the five hundred thousand dollar ($500,000) threshold for Board of Education approval. These projects include but are not limited to, the construction of buildings, renovation projects, technology infrastructure, technology purchases, textbook adoptions, and standardized testing materials.

If an Albuquerque Public Schools site administrator or control agent identifies a project that will equal or exceed five hundred thousand dollars ($500,000), the administrator, control agent, and/or department responsible for the project shall obtain approval of the entirety of the project plan by the Superintendent. The department responsible for the planning and execution of the project shall then obtain approval of the entirety of the project plan by the appropriate Board of Education committee. The department responsible for the planning and execution of the project shall work with the appropriate committee coordinator to create an agenda item as soon as possible. Upon approval from the committee, the project may be approved by the Board of Education.

The project plan shall include an estimate of the total cost of the district purchases and expenditures that are required for completion of the project and a timeline for completion of the project. All future district purchases and expenditures that are connected to or can be reasonably considered as part of the initial project plan shall be considered approved by the superintendent and Board of Education as part of the project plan and shall not need separate approval from the superintendent and Board of Education.

Purchases and Expenditures Approval

All site administrators, as defined by the organization chart, shall be responsible for tracking all purchases and expenditures that equal or exceed five hundred thousand dollars ($500,000). Upon identification that a purchase or expenditure equals or exceeds five hundred thousand dollars ($500,000), the site administrator shall notify the control agent, as defined by the financial system. The control agent shall be responsible for notifying the Executive Director of Procurement of the purchases and expenditures that will equal or exceed five hundred thousand dollars ($500,000).

If an Albuquerque Public Schools site administrator or control agent identifies a purchase or expenditure that will equal or exceed five hundred thousand dollars ($500,000), the administrator, control agent, and/or department responsible for the purchase or expenditure shall obtain approval of the entirety of the purchase or expenditure by the Superintendent. The department responsible for the planning and execution of the project shall then obtain approval

of the entirety of the purchase or expenditure by the Finance Committee or other appropriate Board of Education committee. The site administrator responsible for the purchase or expenditure shall work with the Executive Director of Procurement and the appropriate committee coordinator to create an agenda item as soon as possible. Upon approval from the Finance committee, or other appropriate Board of Education committee, the project may be approved by the Board of Education.

Exceeding Estimated Costs

If a project exceeds its originally approved estimated cost by five hundred thousand dollars ($500,000) or more or exceeds costs by ten percent (10%) of the total cost of the project, whichever is less, an adjusted project plan, supported by appropriate documentation, shall be presented to the superintendent for approval. Upon approval of the adjusted project plan, the department responsible for the project shall obtain approval from the Board of Education for the additional cost.

If a purchase or expenditure exceeds five hundred thousand dollars ($500,000) at any point during the procurement process, the department responsible for the purchase and/or the Executive Director of Procurement shall immediately present the purchase or expenditure to the Superintendent for approval. Upon approval by the Superintendent, the department responsible for the purchase or expenditure shall present the purchase or expenditure to the Finance Committee for approval or denial as soon as possible. Upon approval of the Finance committee, the purchase may be approved by the Board of Education.

Bids, RFPs, and/or Contracts

Bids, RFPs and/or contracts shall be estimated as close as possible to the accurate amount that will be expended by the district. If the department responsible for a bid, RFP, and/or contract estimates the bid, RFP, and/or contract will equal or exceed five hundred thousand dollars ($500,000), the department responsible for the bid, RFP and/or the Executive Director of Procurement shall present the purchase to the Board of Education for approval. If a purchase is approved by the Board of Education for a specific amount of money, the district shall attempt to keep expenditures within the limitations of the Board of Education approval. If expenditures exceed the original approved amount by five hundred thousand dollars ($500,000) or more, it shall require additional approval from the superintendent, Finance Committee, and Board of Education.

Exemptions

District purchases and expenditures in emergencies or within the purchasing limits of existing contracts established in accordance with applicable federal and state statutes and regulations are excluded from the prior approval requirements outlined in this administrative procedure. Emergencies are defined using the procurement code and as approved by the superintendent or his/her designee so that expenditures can be made prior to Board of Education approval. The expenditure shall then be brought back to the Board of Education for review at the next appropriate Board of Education meeting.

Other exemptions include:

- Minor capital renewal projects; including, but not limited to:
    - roof replacements;
    - parking lot, pick up and drop off area, or bus lane paving;

  - HVAC replacements;
  - portable relocations; and
  - modifications for compliance with the Americans with Disabilities Act.
- Utilities, unless competitively bid.

Executive Director of Procurement

The Executive Director of Procurement, and/or his/her designee, shall monitor projects, purchases and expenditures which equal or exceed five hundred thousand dollars ($500,000) and only shall release a purchase order which equals or exceeds five hundred thousand dollars ($500,000) after the Board of Education has granted approval for the project, purchase or expenditure.

Prior to formal Board of Education approval, the department or site administrator responsible for gaining approval for a project, purchase, or expenditure shall communicate with the Board of Education Services the need for an electronic copy of the final signed action memo reflecting the Board of Education’s approval. After formal approval by the Board of Education, the Board of Education Services Office specialist shall send an electronic copy of the action memo and any other supporting documentation to the Executive Director of Procurement and/or his/her designee. The Executive Director of Procurement and/or his/her designee shall use this documentation to confirm Board of Education approval for purposes of releasing any purchase order that equals or exceeds five hundred thousand dollars ($500,000).

Administrative Position: Chief Financial Officer

Department Director: Executive Director of Procurement

References:
Legal Cross Reference: §13-1-1 et seq NMSA 1978

Board Policy Cross Ref.: DJ1 Purchase and Project Approval

Administrative Procedure Cross Ref.: Purchasing

NSBA/NEPN Classification: DJB

Introduced: June 11, 2010
Approved: July 23, 2010
Reviewed: September 14, 2016
Revised: September 21, 2016
Reviewed: June 17, 2024
Revised: June 17, 2024

PD17 – PURCHASING / PROCUREMENT

The Purchasing and Procurement administrative procedures are rules that ensure the prudent, economical use of public money at Albuquerque Public Schools (APS) and apply to all APS personnel and vendors who do business with APS. The following directives cover broad topics, but more specific questions may be directed to the Procurement Department. All district purchasing shall be in compliance with all applicable federal regulations and state statutes, including, but not limited to, the Procurement Code, the Governmental Conduct Act, and Federal Uniform Guidance.

APS shall provide for the fair and equal treatment of all persons/businesses involved in public procurement, to maximize the purchasing value of public funds and to provide safeguards for maintaining a procurement system of quality and integrity.

Applicability

These directives apply to all APS employees, board members, consultants, and vendors who do business with APS. APS personnel who make purchases, including personnel who submit purchase orders or requests to register vendors, must comply with these directives and the statutory penalties that enforce them.

This directive applies to all purchases that expend public school money, including but not limited to operational funds, capital funds, state and federal grants and school activity funds.

Authority and Responsibility

APS maintains a procurement system that delegates considerable decision-making authority to departments and schools.

These decision-making activities include:

- Determining which products and services they need to run their programs.
- Initiating requisitions to vendors.
- Ensuring that services/goods are up to the standards necessary and as ordered.

Employees involved in the purchasing process take full responsibility for understanding APS’ Policies and administrative procedures regarding purchasing and vendor relations. Purchasing decisions are business decisions made on behalf of APS and, therefore, should be made with the utmost consideration for what is in the best interest of APS.

The segregation of duties and responsibilities in the purchasing process provides proper controls. As the dollar value and complexity of a purchase increases, so does the level of authority and responsibility required to obligate APS for a purchase.

An example of segregation of duties within a department or school is as follows:

- Requester/end user (teacher, secretary, aide, maintenance worker, etc.):
    - Determine what they need
    - Determine whether the need can be fulfilled by a current vendor
    - Research vendors
    - Obtain quotes

  - Analyze costs and assess other important factors (i.e., delivery, customer service, etc.)
  - Identify a vendor
  - Initiate an electronic requisition through APS’ Procurement System
  - Follow your purchase –track documents and paperwork flow
  - Ensure the proper receipt of ordered goods or services

- Approver (superintendent, principal, director, etc.):
  - Validate the legitimate business purpose of the transaction
  - Verify the need can be fulfilled by a current vendor
  - Approve requisitions
  - Validate adequate funding is available
  - Ensure compliance with APS’ account code standards
  - Monitor and reconcile purchase transactions and associated financial statements and reports
  - Review and approve reimbursement requests and other special purchasing transactions
  - Monitor budgets as appropriate. District-level approvers may or may not have detailed budget information for each department they oversee.
  - Ensure proof of receipt of services or goods

Ethics

Ethical business standards shall govern all procurement transactions. Disciplinary action for those violating ethical business standards will be taken in accordance with applicable APS policy, up to and including the termination of employment.

Conflicts of Interest

All staff conducting purchasing activities on behalf of APS must avoid conflicts of interest. APS employees must:

- Avoid the intent, appearance, and conduct of unethical or compromising practices in relationships, actions, and communications;
- Diligently follow all applicable laws, policies, and procedures;
- Avoid procuring goods or services from a vendor that participated in advising, developing, or drafting the scope of work and/or specifications for an APS formal procurement; and
- Never use APS funds for personal expenses or purchases that are not made on behalf of APS or for use by APS.

If an APS employee believes that he or she may have a conflict of interest, even if he or she is not certain, that individual must promptly and fully disclose the possible conflict to his or her supervisor and suspend his or her participation in the purchase until the conflict has been resolved. The supervisor, together with the relevant offices, will assess the conflict and determine whether the purchaser can resume participation or if a management plan is needed.

Unlawful Employee Participation

It is unlawful for any APS employee to participate directly or indirectly in any step of the procurement process when the employee knows that either a) the employee; or b) any member

of the employee’s immediate family has a financial interest in the business seeking or obtaining a contract.

Confidentiality

Discussions between vendors and APS concerning quotes for prices, terms, or conditions are confidential. APS employees shall protect a vendor’s confidentiality and the interests of APS by refraining from disclosing the content of any such confidential discussion to another vendor as required by procurement statutes.

Segregation of Duties

Departments involved in purchasing shall ensure that the responsibilities for purchase are not all shared by a single individual. For example, a single employee cannot both enter a requisition and approve a requisition.

APS employees shall safeguard and shall not share access to any APS accounts that have been authorized to them. Use of another employee’s APS-authorized account, user I.D., and/or password is strictly prohibited. This prohibition includes individual access to APS Financial Systems and banking access.

Anti-Kickbacks

All APS employees shall act with integrity and good judgment and recognize that accepting personal gifts from vendors may cause favoritism. No employee of APS shall solicit or accept any personal favor, gift, gratuity, or offer of entertainment directly or indirectly from a vendor who is doing, or seeking to do, business with APS unless the gift received from the vendor is under the de minimis value of $250 (NMSA 10-16B-1 et seq). It is always unlawful to accept any amount or gift if conditioned upon or given in exchange for the promised performance of an official act. Any person who knowingly and willfully violates the provisions of this subsection is guilty of a fourth-degree felony and shall be sentenced pursuant to the provisions of Section 31-18-15 NMSA 1978.

Rebates, Premiums, Incentives, and Kickbacks

APS employees must contact the Procurement Department director if any vendor, prospective or current, offers or suggests that the employee or the employee’s school or department accept something of value that is not part of the vendor’s official offer.

APS employees shall not accept any “kickbacks” from a vendor. “Kickback” is defined as any personal favor, gift, gratuity, or entertainment provided to an employee in exchange for that employee facilitating a transaction between APS and the vendor. APS employees shall not accept premiums, rebates, or incentives for a school or office from a vendor unless they are clearly defined in the vendor’s official offer.

APS employees may not use incentives or rebates for personal benefit. In addition, employees, assisted by the Procurement Department, must negotiate either quantity or trade discounts in lieu of accepting incentives or entering into rebate agreements with suppliers for all methods of purchase. APS employees shall not accept incentives or offers for rebates from a supplier without explicit advance approval from the Procurement Department.

If a vendor proposes incentives or rebate agreements to an employee, the employee must refer the vendor to the Procurement Department director. The Procurement Department director will review the conditions of such an offer to determine if:

- it is reasonable;
- more favorable prices are available from other vendors; and
- either the rebate or incentive value can be applied toward the purchase price.

“Rebates” are defined as offers from a supplier either to return part of the cost of the order to the purchaser or to provide additional consideration or compensation to encourage the purchase of goods and/or services. Examples are:

- cash or credit based on total purchases;
- value-added goods or services offered at a substantially reduced price; and
- checks to either the purchaser or APS.

If a manufacturer rebate is offered on a purchase made by an APS employee, the rebate check must be payable to Albuquerque Public Schools, and the credit of the funds must be returned to the same fund source as the expenditure. APS employees must submit the rebate check to the Accounting Department and must indicate to which funding line the rebate shall be credited. Failure to do so may result in an internal investigation, criminal prosecution, and disciplinary action.

Reporting and Whistleblower Complaints

All APS employees shall report corruption, fraud, and unethical purchasing practices, wherever and whenever discovered, to the chief financial officer, directly or through their direct supervisor, and shall take any other preventative action as deemed necessary, including filing a fraud report with the Office of the New Mexico State Auditor.

If an employee suspects or is concerned about possible fraudulent activity, the employee is strongly encouraged to file a whistleblower complaint via the confidential APS online whistleblower hotline at:
https://www.aps.edu/news/2013-2014/report-fraud-waste-throught-whistleblower-hotline
For details about the confidentiality of the whistleblower complaint process, please refer to the Whistleblower administrative procedure.

Grant Fund Purchases

Purchases made using state or federal grant funding are not exempt from state and federal procurement statutes and regulations and other applicable laws. Any such appropriation shall be made in full compliance with all APS Policies and Directives. The fact that a business or individual may be contacted by an APS employee for a cost projection or for information pursuant to a grant application does not guarantee that the business or individual will receive any payment or future work. Professional services, as well as the purchase, rental, or lease of any equipment and/or supplies that are to be provided under the grant, shall be completed in compliance with this administrative procedure.

Requisitioning

Purchasing Thresholds and Approvals

- Equal to or less than $10,000 – Small Purchase

- Purchases shall be made at the best obtainable price. A written quote shall be obtained by the user.

- More than $10,000- but less than $60,000 - Attempt to obtain three written quotes
    - Purchasers shall attempt to obtain three written quotes obtained by the user that include but are not limited to date, company, price, person quoting, manufacture number, description, freight charges, etc.
    - In accordance with 13-1-125-A, the Executive Director of Procurement or designee may waive requirements for additional quote for purchases up to $60,000 with documented justification.

- Equal to, or more than, $60,000 (including Professional Services) – Formal Procurement (Invitation to Bid, Request for Proposal, piggyback on approved contract, etc.)
    - Purchases that equal to, or more than, $60,000 shall be formally procured by the APS Procurement Department.
- APS administration shall obtain approval from the Board of Education for any district purchase or expenditures that equal or exceed five hundred thousand dollars ($500,000) or are projected to equal or exceed two hundred fifty thousand dollars ($500,000) by the end of their completion.

Required Approvals

Financial transaction approval (such as approving purchase requisitions) ensures that financial transactions are “proper.”

“Proper” means a transaction is:
- authorized by law (constitutional, statutory or contractual mission); and
- for the public benefit and purpose; and
- a necessity; and
- has appropriation, budget, and available resources.

Approvers are responsible for reviewing financial transactions submitted to them, making informed judgments about the necessity and reasonableness of those transactions, and authorizing or rejecting those transactions in a timely manner. They are also responsible for knowing the applicable policies, administrative procedures, and other requirements and regulations where relevant (e.g., state or federal statutes, grant requirements, etc.).
Knowledge of the transaction: All APS financial transactions must have an authorized approver who has sufficient knowledge to make an informed judgment that the transaction is appropriate. An approver must either have direct knowledge about the transaction or circumstances to validate the expense or, if not, rely on compensating procedures to gain a reasonable level of assurance that the expense is valid.

Due diligence: An approver must perform due diligence if the approver has questions or concerns about an expenditure. It is the approver’s responsibility to seek help from an appropriate resource until the questions or concerns are resolved.

Approval of Purchasing Requisitions

Purchasing requisitions shall be approved electronically in the APS procurement software system. All purchases may be subject to all four approval levels depending on the amount of purchase, cost account, and funding source.

Approval Level	Approver	Amount
Site Administrator	Principal or Department Head	All amounts
Control Agent	Capital Controller (Assets)	Assets- all amounts using an asset account
	Chief Information Officer or designee (Software and Hardware)	Software and Hardware- all amounts using a software or hardware account
	Deputy, Chief level or Associate Supt. Or Executive Director	Over $10,000
Program/Project	Depends on funding: Capital, Legislative, or Grant Executive Director or Associate Supt. or Chief level Capital	All amounts
Finance	Depends on Funding Operational, Capital, Legislative, or Grant	All amounts

APS highly discourages having the same individual approve at more than one approval level. All efforts will be made to identify a separate, appropriate individual for each approval level.

Additional Approvals Required
Technology Purchases—Software and Hardware: The chief information officer or designee must approve all purchases of technology systems, software, and hardware.

Board of Education Approval

All district purchases and expenditures that equal or exceed five hundred thousand dollars ($500,000), or that are projected to equal or exceed two hundred fifty thousand dollars ($500,000) by the end of their completion shall be taken to the Board of Education by the appropriate Albuquerque Public Schools department for approval.

Expenditures made in the cases of an emergency, as approved in writing by the superintendent, or his/her designee, in compliance with applicable federal and state statutes and regulations, shall be exempt from prior Board of Education approval but shall be approved by the Board of Education at the next appropriate Board of Education meeting. Other purchases exempt from Board of Education approval may be defined through administrative procedure, but that administrative procedure shall be reviewed by the Board of Education before being implemented.

All proposed projects, for which district purchases and expenditures will equal or exceed five hundred thousand dollars ($500,000), implemented by Albuquerque Public Schools shall be reviewed and approved by the appropriate Board committee(s) and the Board of Education. District purchases and expenditures included in a project approved by the Board of Education that equal or exceed five hundred thousand dollars ($500,000) shall not require separate and/or additional Board of Education approval other than the initial approval done at the time the entirety of the project was approved.

Purchasing

Purchase Order (PO)

A Purchase Order (PO) is a written contract submitted to a vendor by the APS Procurement Department. The PO formalizes all the terms and conditions of a proposed transaction, such as a description of the requested goods or service, cost of goods or service being purchased, deliverables, delivery schedule, terms of payment, transportation requirements, etc.
As defined under the New Mexico Procurement Code, NMSA 1978 Section 13-1-77 NMSA (1984), a “purchase order” means the document issued by the state purchasing agent or a central purchasing office that directs a contractor to deliver items of tangible personal property, services or construction

The PO must be issued by the Procurement Department prior to a verbal or written commitment with a vendor requesting goods and/or services. No purchase, acquisition, engagement of services, or other performance may occur prior to the issuance of an approved APS PO issued by APS Procurement.

Description of Goods or Services

Both the PO and invoice shall specify with clarity what is being procured so that the goods or services are clearly identifiable to the purchasing agent. The description of the goods or services shall not contain short-hand, technical terms (unless a definition is provided), or jargon and must be understandable to the purchasing agent. Descriptions in POs or invoices that are unclear to the purchasing agent shall be rejected by the Procurement Department.

Funding and Estimated Dollar Value

APS employees must first ensure that adequate contract funding exists. Federal “Anti-Deficiency” law prohibits contracting officers from entering into contracts unless the contracts can be fully funded.

Do not submit procurement requests without having enough money to cover the complete payment obligations of the contract (or for at least the first year of contract performance, in the case of a multi-year contract request). Contract requests will not be processed until the Procurement Department can confirm that adequate funding exists.

Purchases with Federal Funds

The Federal Uniform Guidance requires APS to consider ways to prevent the purchase of unnecessary or duplicate items. In addition, when possible, purchasers should compare the cost of leasing versus buying and assess the feasibility of consolidation, breaking out a purchase, or sharing a product or service to reduce overall costs.

Unauthorized Purchase (After-the-Fact Purchases)

An unauthorized purchase occurs when vendors provide goods or services prior to the establishment and issuance of a valid approved PO. A vendor shall not start services or deliver goods prior to the issuance of a valid PO fully executed by the APS Procurement Department.

If such a violation occurs, an Unauthorized Purchase Form must be completed and approved through the appropriate chief or associate superintendent. Such a form shall state why the policy and procedure were not followed and what measures are being taken to prevent a repeat of the violation. After-the-fact purchases are violations of the Employee Code of Conduct. APS employees may receive disciplinary action and/or restricted procurement privileges pursuant to a fact-based determination of such violation. Vendors who violate this directive may be decertified as vendors.

Cumulative/Aggregate Purchases

The APS Procurement Department monitors repetitive district-wide purchases of the same or similar goods and/or services. If the cumulative amount of such repetitive district-wide small purchases exceeds the purchasing threshold, then the cumulative amount, within a fiscal year, will be treated as the dollar threshold amount.

Splitting a Purchase

It is unlawful to split or separate into smaller work orders/projects any work, project, service, or purchase for the purpose of evading the competitive process (NMSA 1978, §13-1-125-(D) (1984). No person shall willfully split a single transaction into a series of transactions for the purpose of evading the threshold requirements. Internal control verification will be conducted routinely to monitor and provide oversight to prevent splitting. These are also violations of the Employee Code of Conduct and APS employees may receive disciplinary action and/or restricted procurement privileges. Vendors/contractors who violate this directive may be decertified as vendors. Furthermore, APS employees or vendors/contractors in violation of this directive and statute shall be reported by the APS Procurement Department director to the New Mexico Attorney General.

Receiving the Purchase (Goods)

To acknowledge receipt of an order, the APS employee receiving a shipment of goods, items, or merchandise shall conduct an inspection to verify the following minimum conditions:

- The products conform to the purchase order requirements and other relevant documents (for example: correct model number, description, size, type, color, ratings, etc.);
- The quantity ordered against the quantity shipped or delivered;
- There is no damage or breakage;
- The unit of measurement count is correct (e.g., if the unit of measurement on the purchase order is one dozen, there should be 12 in the package);
- Delivery documentation (packing list, certifications, etc.) is acceptable; and
- Products are operable or functional.
-

As soon as the delivery and inspection are complete, the process of “receiving” must be entered into the procurement system within 15 days of receipt.
Vendors should be paid within 30 days of receipt of the invoice. Failure to properly complete the receiving process delays timely payment to the vendor.

Unauthorized Receiving

Receiving in the APS Financial System should only be performed if goods have been physically delivered and inspected as operational/functional. If an APS staff performs “receiving” when good(s) are not physically delivered, it is an unauthorized receiving.
Unauthorized Receiving is also a violation of the Employee Code of Conduct, and APS employees may receive disciplinary action and/or restricted procurement privileges as a result of a fact-based determination.

APS Materials Warehouse

The APS Materials Warehouse offers lower prices by taking advantage of APS's large purchasing volume. The APS Materials Warehouse price includes all delivery. Schools and departments shall purchase supplies and materials from the APS Materials Warehouse before ordering from an external vendor so school and department budgets can be better utilized for other resources.

Technology Purchases

Purchases of technology systems, software, and hardware require the approval of the technology department's executive director or designee. This approval review ensures that technology purchases are interoperable and compatible with current APS systems.

Emergency Procurements

A school or department must obtain approval from the Executive Director of Procurement or designee in advance of an emergency procurement.
The APS Procurement Office may make emergency procurements when an emergency condition requires procurement under emergency conditions; provided that emergency procurement shall still be subject to the competitive process, as is practicable under the circumstances.

An “emergency condition” is defined as a situation that creates a threat to public health, welfare or safety, such as floods, fires, epidemics, riots, acts of terrorism, equipment failure, or similar events.

The existence of an emergency condition creates an immediate and serious need for services, construction, or items of tangible personal property that cannot be met through normal procurement methods and the lack of which would seriously threaten:

1. Functioning of government;
2. The preservation or protection of property; or
3. The health or safety of any person

The purchasing office shall use due diligence in determining the basis of the emergency procurement and for the selection of the particular contractor. The determination shall be in writing and shall be part of the procurement file.

Within three business days of awarding an emergency procurement contract, the purchasing office shall post the contractor’s name, address, amount and term or the contract, listing of

services, construction, or items under contract, and justification for procurement on the APS website.

Sole Source Procurements

Sole source procurement is an exemption to the statutorily mandated competitive process. The exemption is based on the justification that only one source for the required goods or services exists. APS is committed to upholding the competitive process and to the good stewardship of public funds. Therefore, the use of the sole source exemption shall be very limited. Every effort must be taken by schools and offices to use the competitive process when procuring goods and services.

A Certified Procurement Officer (CPO) shall determine whether a given justification is adequate to prove that a vendor is, in fact, the sole source of the goods or services required by APS. The CPO may request additional documentation from the requestor to determine whether such an exemption applies.

Requests for Sole Source Procurements

A requestor must provide a fully filled-out sole source justification form obtained from procurement for the CPO to review. The justification must include the following information:

1. The necessity of the purchase of APS;
2. Why the specific vendor was selected;
3. Why the goods or services are unique;
4. Documentation that demonstrates the vendor is the only source within the state;
5. Known compatibility issues;
6. Capacity issues;
7. Whether the sales channel is dictated by geographic or industry boundaries (e.g. exclusive distribution)
8. An explanation of why the competitive process would not apply in this instance;
9. How a fair price was established. Details and supporting documentation must be provided about the vendor’s pricing and how such pricing is the best value for APS; and
10. Any anticipated ramifications if such purchases were not exempted and subjected to the competitive process.

Public Posting of Sole Source Procurements

Sole source procurements must be posted on APS Procurement website and the State of New Mexico Sunshine Portal for a minimum of 30 calendar days prior to awarding the purchase order/contract. Other businesses or individuals may protest a sole source procurement within the first 15 calendar days after posting. A sustained protest negates the sole source exemption, and a competitive procurement method must be used instead.

Inappropriate Sole Source Justifications

1. Sole sourcing is not appropriately justified when used as a method of selecting a preferred vendor.
2. A District requirement for a particular proprietary product or service does not automatically justify a sole source procurement if there is more than one potential bidder or Offeror for that item or service or its equivalent.

3. A particular brand name preference does not justify a sole source.
4. A product’s or service’s “uniqueness” alone may not qualify the producer or supplier as a sole source, particularly if the “unique” feature is not essential to the district’s operation.
5. An emergency condition does not, by definition create a sole source justification.

Sole Source – Using Federal Funds

The Uniform Guidance (2 C.F.R. § 200.324(b)) states that an entity must negotiate profit as a separate element of the price for each contract in which there is no price competition. Additionally, a cost analysis shall be performed to establish fair and reasonable pricing.

Competitive Sealed Bids- Formal Competition

New Mexico state law requires that, unless an exception or exemption applies, all procurement shall be achieved by competitive sealed bids, Sections 13-1-103 through 13-1-110 NMSA 1978. These bids are solicited through an Invitation to Bid (ITB).
Alternatively, procurement may be achieved pursuant to Sections 13-1-111 through 13-1-122 NMSA 1978, competitive sealed proposals. Proposals are solicited through a Request for Proposal (RFP).

Therefore, APS requires formal competition for supplies, equipment, and services in amounts above the State-mandated thresholds.

The dollar thresholds previously discussed above indicate when the competitive process is required. Formal competition is conducted solely by the Procurement Department staff. Federally funded projects similarly require a competitive process (34 C.F.R. § 80.36). Competitive solicitation be publicized and must identify all evaluation factors and their relative importance. Competitive solicitation must also be from an adequate number of qualified sources and technical evaluations must be conducted.

Specifications

APS employees are prohibited from writing specifications to match a specific vendor’s product. Furthermore, vendors who write the Statement of Work or the RFP violate the Contractor Code of Conduct if they submit a bid. Preparing specifications or Statements of Work is the individual responsibility of APS employees. Employees who submit a SOW or RFP specification written by a vendor, even if only partially written or drafted by a vendor, violate the Employee Code of Conduct. Vendors who participate or assist in drafting specifications may not submit a bid or offer to an Invitation to Bid or Request for Proposal issued by APS.
The Procurement Department will review an SOW for exclusionary specifications. Any SOW with an exclusionary specification will be rejected. The Procurement Department can help re-word the SOW so that the language is not exclusionary.

APS employees must:

- Obtain the best value for APS, which requires an evaluation of all the service quality, cost, schedule, and other objectives of APS’ operating functions;
- Maintain compliance with all applicable federal, state, local, and APS procurement requirements;
- Understand that the business interests of vendors conflict in many ways with the duties of a public employee;

- Establish clear, professional boundaries, control or lessen the possibility of corruption or unethical practices; and
- Make vendors accountable for specific deliverables by defining them clearly.

Statement of Work

A Statement of Work (SOW) shall be drafted in clear, simple, and concise statements. The SOW shall leave no question as to what work is to be completed or what the contractor is obligated to do. Requirements shall be clearly stated to easily determine compliance to the contract. All requirements shall be described in sufficient detail to assure clarity. Every effort must be made to avoid being ambiguous.

APS will not accept a SOW which does any of the following:

- Fails to use complete paragraphs or begins every sentence in a paragraph with a verb. For example:

Oversees all tasks performed in the public relations department. Creates the public relations strategy and ensures it matches with goals. Aligns efforts to improve the promotion of products and services. Reports the performance of digital and print campaigns.

- Uses technical or industry jargon. For example, educational jargon:

Higher-order thinking, common core aligned, balanced reading, IEP, chunking, differentiated instruction, formative assessment, inquiry-based learning, mainstreaming, flexible grouping, SMART goals, DIBELS, etc.

- Fails to address a point or goes off-topic. For example, “Scope” should not contain a description of a vendor’s business or product, nor should it speak generally about educational issues.

Cone of Silence

The ITB or RFP will be released to the general public upon completion. APS policy states that once the solicitation is released, APS employees and bidders must uphold a “cone of silence.” A cone of silence prohibits bidders from lobbying or marketing to APS from the moment the solicitation is publicized until the moment a final contract is awarded.

Prohibited – Splitting Purchases to Avoid the Competitive Process

It is unlawful to split or separate any work, project, service, or purchase into smaller work orders/projects to evade the competitive process. No person shall willfully split a single transaction into a series of transactions to evade the requirements.

Moreover, it is against APS Board policy to split professional service contracts to avoid the competitive negotiation requirement. Internal control verification will be conducted routinely to monitor and provide oversight to prevent splitting. Violations may result in disciplinary action and/or restricted procurement privilege.

Procurement Card (P-CARD)

Procurement card purchases must follow the APS Procurement User Manual and applicable APS Policies and administrative procedures. Procurement Card Cardholders shall follow the P-Card Policy and Procedures found on the APS Accounts Payable Website: https://www.aps.edu/finance/accounts-payable/documents/purchasing-card-policy

Contracts

Only designated personnel within APS may enter APS into a binding contract with a third party. Authority to sign contracts is limited to those employees who have been authorized by the APS Board of Education Directive – Signatory Authority for Contractual Agreements, which may be reviewed here:

https://www.aps.edu/about-us/policies-and-procedural-directives/procedural-directives/d.-fiscal-management/signatory-authority-for-contractual-agreements

Circumstances will determine if an APS employee may be personally liable to APS for any and all money that APS paid as a result of that employee entering APS into an unauthorized contract.

Notwithstanding the above, any contract or agreement signed by an unauthorized person or for an amount exceeding that individual’s authorization level is not legally binding, will not be honored by APS, nor will payment be made for any services rendered.

Purchase Orders are enforceable contracts.

Contract Amendments and Extensions

A contract may be amended to extend the period of performance, increase the contract amount to obtain additional services, allow for a change in the contract’s current scope of work, or any combination of the above. Any change or alteration of a contract shall be specified in writing and processed through the Procurement Department, and the cost shall be agreed upon by APS.

Procurement-Related Committees

Vendor Committee:

The Vendor Committee shall review vendor requests from schools and departments to ensure a vendor meets IRS requirements, has an appropriate business license, has a State of New Mexico Gross Receipts Tax Certificate, has Conflict of Interest self-disclosure, is not APS staff, and meets procurement requirements.

All vendor requests will be reviewed by the Vendor Committee and approved or declined at their sole discretion.

The Vendor Committee shall be comprised of:

- Executive Director of Accounting (Chair)
- Executive Director of Procurement
- Executive Director of Technology
- Executive Director of Educational Technology
- Director of Procurement - Operations

- Comptroller
- Accounts Payable Manager

Request for Proposal (RFP) Evaluation Committee:

The RFP Evaluation Committee is a recommending body that reviews proposals from various RFPs and makes recommendations to the Board of Education on which vendor should be selected for a particular purchase. The evaluation criteria are the qualitative factors that the RFP Evaluation Committee will use to evaluate a proposal and select the most qualified proposer/offering agent.

The RFP Evaluation Committee must have no conflicts of interest and be approved by the Executive Director of Procurement or designee. It may be comprised of APS employees, consultants, other governmental staff, or private sector individuals.

RFPs issued for technology systems, services, software, and hardware require the chief information officer or designee to serve on the RFP Evaluation Committee.

RFPs issued for Facilities, Design, and Construction (FDC) require the director of FDC, or designee, to serve on the RFP Evaluation Committee.

Change Orders/Purchase Order Revisions

Change Orders or Purchase Order Revisions will be approved if they are related to the original scope of work and intent of purchase and no changes will be made for services or goods that are not related per the determination of the executive director of Procurement.

Penalties

APS employees who violate the Purchasing/Procurement administrative procedures are in violation of the Employee Code of Conduct. APS supervisors may discipline employees for violations of the Code of Conduct, including but not limited to warnings, reprimands, suspension with or without pay, and termination/discharge, depending on the severity of the violation.

Vendors/contractors who violate the APS Purchasing Directives may be decertified as registered vendors. The Procurement Department has sole discretion to make any and all final determinations, regarding the decertification of vendors, in compliance with the State of New Mexico Procurement Code (NMSA 13-1-177-178-179-180).

Furthermore, any APS employee or vendor/contractor who willfully violates the directives of the Procurement Department may also be criminally liable under the New Mexico Procurement Code and guilty of:

- a misdemeanor if the transaction involves fifty thousand dollars ($50,000) or less; or
- a fourth-degree felony if the transaction involves more than fifty thousand dollars ($50,000).

Where procurements involve federal funds, federal penalties may also apply. APS will report violations of state law to either the New Mexico Attorney General and/or the Albuquerque Police Department and will report violations of federal law to the United States Attorney for the District of New Mexico.

APS personnel and vendors/contractors are individually responsible for their compliance with the Purchasing Directives and applicable state and federal laws.

Administrative Position: Chief Financial Officer
Department Director: Director of Procurement
References:

Legal Cross Ref.:
§10-16-1 et. seq. NMSA 1978 (New Mexico Governmental Conduct Act)
§13-1-1 et. seq. NMSA 1978
§13-1-77 NMSA 1977 (State of New Mexico Procurement Code)
§13-4-1 et. seq. NMSA 1978
§13-5-1 et. seq. NMSA 1978
§13-7-1 et. seq. NMSA 1978
§ 13-1-177 et. seq. NMSA 1978
§22-5-4 NMSA 1978

Board Policy Cross Ref.:
BCB Board Member Conduct and Conflict of Interest
DA Fiscal Management Goals
DJ Central Purchasing
DJA Purchase and Project Approval
DJB Contracts
DJB Procurement
GB EA Employee Conflict of Interest
GBK Whistleblower Complaints

Administrative procedure Cross Ref.: Conflict of Interest
Purchase and Project Approval
Whistleblower Complaints
Purchasing User Guide

Forms: Activity Fund Manual (Contact Accounting Department)
Requisition for Direct Purchase Form (Contact Procurement)
NSBA/NEPN Classification: DJ
Revised: May 1995
Revised: April 1996
Revised: May 1997
Reviewed: January 1, 2001
Revised: July 22, 2008Reviewed: April 29, 2011
Revised: May 20, 2011
Reviewed: April 14, 2013
Revised: April 16, 2013
Reviewed: June 16, 2021
Revised: June 23, 2021
Reviewed: December 8, 2021
Revised: January 7, 2022
Reviewed: June 17, 2024
Revised: June 17, 2024

PD18 – SIGNATORY AUTHORITY FOR CONTRACTUAL AGREEMENTS

Individuals with Signatory Authority

There are only three signatories in the District:

1. The President of the Board of Education may sign contractual agreements provided for by resolution or official public action undertaken by the full Board.
2. The Superintendent may sign agreements in which the District has involvement or in which the District is a party. All agreements relating to state appropriated or state budgeted monies will be submitted to the Superintendent for approval and signature.
3. The Deputy Superintendent may sign agreements as authorized by the Superintendent.

No individual designated above may obligate the District for the purchase, rental or lease of any tangible personal property, construction or service outside of the normal procurement process.

Departments with Signatory Authority

Specific departments are authorized by the Superintendent to sign various contracts and agreements which pertain to the defined work of the department.

Procurement: Procurement office, or designee, may sign all purchase orders, bid documents, contracts, maintenance agreements, site license, letters of intent and similar relating to the purchase, rental or lease of all tangible personal property, services or construction.

Facilities Planning: Director, or designee, is authorized, after bid opening and Board and/or Procurement approval, to sign AIA documents relating to major construction. This shall also apply to applicable change orders.

Activity Funds, Grants, all Other Public Monies and Accounts

Principals or school staff members may not make or sign contracts or agreements involving activity funds, grants, or any other expenditure of public school funds that bind the District to any obligation. The procurement process will be utilized as required.

Cross Ref.:

- Board Policy D.03
- Purchasing: Contracts, Material and Services Directive

Legal Ref.: 13-1-28 et seq. NMSA 1988
NSBA/NEPN Classification: DHA
Revised: May 1995
Revised: April 1996
Revised: April 1997

PD19 – STIPENDS / CONSULTANT FEES / PER DIEM

Stipends

Stipends are additions to salary for an extension of a normal work contract. Examples are services performed on weekends, during the summer months, while on annual leave, or after school/office hours. Such payments are subject to deductions for income tax, social security, and retirement. They must not be confused with payments for expenses, such as mileage or per diem, which are not subject to these deductions.

Contrast with Regular Work

Employees are not eligible for additional reimbursement when they are released from regular assignments to perform services or participate in activities, curriculum writing, or other activities during their regular work hours. If an employee elects to retain the funds offered under these circumstances, he/she must submit a request for Annual Leave, Personal Day, or Leave Without Pay. If such leave is not authorized, all monies earned for consultant services during regular working hours must be turned in to the Accounting and Finance Office. If the employee will be performing consultant services outside of regular departmental responsibilities but within APS, or preparation or presentation time is required during the regular workday, then prior approval of the supervisor must be given. Employees shall not be permitted to work on their own private consulting or other projects on APS time.

In-Service and Curriculum Planning Stipends

Stipends payable to teachers for voluntary in-service training conducted outside of the regular duty day shall be paid at the hourly rate stipulated in the Negotiated Agreement. Teachers attending in-service training held on non-school days or evenings will be reimbursed at this rate. Teachers participating in curriculum planning/writing shall receive this rate for sessions that occur beyond their duty day or on non-school days if this is a responsibility for which they do not receive a differential. Teachers may agree to receive a lump-sum payment for voluntary training/writing projects.

Educational Aides shall be paid at the rate stipulated in the Negotiated Agreement. Secretarial/clerical personnel shall be paid at the rate stipulated in the Negotiated Agreement.

Procedures for Approval of Stipend Payments

To ensure that the district has appropriate documentation for stipend payments, the following procedures are to be followed:

- If payment is for attendance at a workshop, a copy of the sign-in sheet should be attached to the paperwork submitted. The purpose, date, and hours of the activity should be included on the sign-in sheet.
- If payment is for the presentation of a workshop, be sure that there is documentation as to the workshop and/or preparation dates, hours, topic(s).
- If payment is for preparation of workshops given during school time, be sure there is documentation of dates and times of preparation.
- If payment is for services rendered on a contract basis, be sure the contract is specific in terms of services rendered.

The signature of the designated control agent should be on the proper payroll form.

Consultant Fees

Consultant fees and travel expenses for out-of-district consultants may be negotiated for up to $1,000 by authorized personnel. Fees over this amount must involve the negotiator's supervisor. It is understood that the final authority for any contract rests with the district’s superintendent.

Per Diem

Per diem will be consistent with applicable parts of the New Mexico Public Education Department rule, the Department of Finance and Administration Rule, and the Albuquerque Board of Education policy. Reimbursement and per diem rates vary each year and are set by the Department of Finance and Administration to be effective for the fiscal year. The DFA publishes per diem rates as required by statute. DFA establishes these rates before each fiscal year. DFA establishes rates for per diem and overnight travel for in-state, in-state special areas (Santa Fe), and out-of-state. DFA also establishes annual rates for meal and actual reimbursements and partial day/same day travel.

Administrative Position: Chief Financial Officer
Leadership: Executive Director of Procurement
References:
Legal References:
- §10-8-4 NMSA 1978
- §22-8-1 et. seq. NMSA 1978
- §12-6-1- 14 NMSA 1978
- 2.42.2 NMAC 1971

Board Policy Cross Ref:
- DI Fiscal Accounting
- DI2 External Audit
- DJ1 Purchase and Project Approval
- BI1 Board of Education per Diem and Mileage

Procedural Directive Cross Ref:
- Annual District Audit
- Board Per Diem and Mileage Reimbursement

NSBA/NEPN Classification: DKA
Revised: May 1995
Revised: April 1996
Revised: May 1997
Reviewed: January 1, 2001
Reviewed: April 6, 2022
Revised: April 13, 2022

PD20 – TAX COMPLIANCE / RECORD RETENTION / DISCLOSURE PROCEDURES FOR BONDS AND NOTES

Definitions

For purposes of this procedural directive, “BABs” means Build America Bonds.

For purposes of this procedural directive, “QSCBs” means Qualified School Construction Bonds.

For purposes of this procedural directive, “QZABs” means Qualified Zone Academy Bonds.

For purposes of this procedural directive, “tax-exempt governmental bonds” means bonds issued for governmental activities.

For purposes of this procedural directive, “the Code” means Sections 103 and 141 through 150 of the Internal Revenue Code of 1986, as amended.

For purposes of this procedural directive, “the Rules” means Sections 103 and 141 through 150 of the Internal Revenue Code of 1986, as amended, and the U.S. Treasury Regulations promulgated thereunder.

For purposes of this procedural directive, “the advisors” means the district’s bond counsel, disclosure counsel, financial or municipal advisor, dissemination agent, paying agent, and arbitrage and rebate consultant.

For purposes of this procedural directive, “COI” means cost of issuance.

For purposes of this procedural directive, “de minimis” means the amount of premium is an amount that is not greater than 0.25% of the stated redemption price at maturity for the bond, multiplied by the number of complete years to the earlier of the maturity date for the bond or the first optional redemption date for the bond, if applicable. Generally, up to 2.5% of premium over the stated principal amount of the bond may be considered to be de minimis premium for bonds that mature in 10 years or more.

Purpose

As part of the economic recovery strategy of the United States government, specific types of tax-exempt bonds have become available for public school use in an attempt to facilitate school construction. The Board of Education has chosen to take advantage of these bonds for construction projects paid for by the Capital Master Plan. As a result of this choice, Albuquerque Public Schools must meet requirements outlined by the federal government. This procedural directive explains those requirements and provides information regarding how Albuquerque Public Schools will comply with said requirements.

Issuers of tax-exempt governmental bonds must comply with federal tax rules pertaining to expenditure of proceeds for qualified costs, rate of expenditure, use of bond financed property, investment of proceeds in compliance with arbitrage rules, and retention of records. Additionally, issuers of taxable Build America Bonds (BABs), Qualified Zone Academy Bonds (QZABs) and Qualified School Construction Bonds (QSCBs) must comply with the same requirements as tax-exempt Governmental Bonds and certain additional requirements.

As an issuer of such bonds, the Board of Education of the Albuquerque Public School District, in the Counties of Bernalillo and Sandoval, State of New Mexico, is required by the terms of Sections 103 and 141 through 150 of the Internal Revenue Code of 1986, as amended, and the U.S. Treasury Regulations promulgated thereunder, to take certain actions subsequent to the issuance of the bonds to ensure the continuing tax-exempt status of such bonds, and in the case of BABs and QSCBs, to ensure that the bonds remain “qualified.” Further, Section 6001 of the Code and Section 1.6001-1(a) of the Treasury Regulations impose record retention requirements on the district with respect to its tax-exempt governmental bonds. This procedural directive is designed to ensure that the district complies with its tax compliance obligations under applicable provisions of the Rules.

For purposes of this procedural directive, references to BABs and QSCBs refer to the “direct payment” version of such bonds (i.e. not the “tax credit” version)[1]. In the event the district issues “tax credit BABs” or “tax credit QSCBs”, the district, with consultation of Bond Counsel, shall adopt additional procedures for such tax credit bonds prior to the date of issuance, if necessary. The district also has the ability to issue QZABs which have similar requirements to QSCBs. The district with consultation of Bond Counsel, shall adopt additional policies for such bonds prior to the date of issuance, if necessary.

Effective Date and Term

The effective date of this procedural directive shall be the date of approval by the superintendent, and this procedural directive shall remain in effect until superseded or terminated by action of the superintendent. The district shall comply with this procedural directive upon issuance of bonds and as long as the bonds remain outstanding. This procedural directive may be revised to comply with amendments to the Rules during the period the bonds are outstanding.

Responsible Parties

The chief financial officer shall be the party primarily responsible for ensuring that the district successfully carries out its tax compliance requirements under applicable provisions of the Rules with regard to all obligations of the district. The chief financial officer is referred to as the compliance officer for purposes of this procedural directive. The compliance officer shall be assisted by other district staff and officials when appropriate and at the compliance officer’s discretion. The compliance officer shall also be authorized to retain and consult with the Advisors during the time the bonds are outstanding for assistance in carrying out post-issuance tax compliance requirements.

The compliance officer shall be responsible for assigning post-issuance tax compliance responsibilities to other district staff and to the Advisors. The compliance officer shall utilize such other professional service organizations as are necessary to ensure compliance with the post-issuance tax compliance requirements of the district. The compliance officer shall provide training and educational resources to district staff responsible for ensuring compliance with any portion of the tax compliance requirements of this procedural directive.

Expenditure of Bond Proceeds

Expenditure Review Process:

- All expenditures of bond proceeds shall be reviewed by the compliance officer.
- The compliance officer shall ensure the bond proceeds will be expended only for an authorized project identified in an authorizing resolution of the district and pursuant to an approved expenditure schedule stating the date, amount and purpose of the expenditure as listed in the Capital Master Plan.
- The compliance officer shall maintain detailed records of the expenditures of each bond issue and its corresponding projects and will annually place a copy of all records related to the prior year’s expenditures in the file for such bond issue.
- The compliance officer shall ensure that the expenditure schedule identifies the financed property in conformity with the tax compliance certificate executed by the officers of the district at closing, including any certifications as to the character and average economic life of the bond-financed property.
- In the event the district seeks to utilize bond proceeds for costs that were incurred prior to the issuance of the bonds, the compliance officer shall consult with the Advisors to ensure that such expenditures are within the sixty (60) day period prior to the date in which the district made a “declaration of intent” to reimburse such costs or are preliminary expenditures under the Code. If proceeds are used for such reimbursement, a copy of the declaration of intent shall be obtained and included in the records for the bonds if not already part of the transcript.
- If not otherwise provided for in the tax compliance certificate executed by the officers of the district at closing, the compliance officer shall prepare an “allocation memorandum” for each issue of bonds that accounts for the allocation of the proceeds of the bonds to expenditures not later than the earlier of:
    - Eighteen (18) months after the later of (i) the date the expenditure is paid, or (ii) the date the project that is financed by the bonds is placed in service; or
    - Sixty (60) days after the earlier of (i) the fifth (5^{th}) anniversary of the issue date of the bonds, or (ii) the date sixty (60) days after the retirement of the bonds.

Rate of Expenditure:

The compliance officer shall ensure that the expenditure of bond proceeds will be monitored against the expenditure expectations represented in the tax compliance certificate for such bond issue to ensure that:

- Five percent (5%) of the net sale proceeds were spent or committed to be spent within six (6) months of the issue date;
- Eighty-five percent (85%) of the net sale proceeds were spent within three (3) years of the issue date; and
- the district proceeded with due diligence to complete the project and fully spend the net sale proceeds.

Failure to meet the expected expenditure expectations represented in the tax compliance certificate for such bond issue shall be documented and retained by the compliance officer in the records for the bond issue.

- The compliance officer shall ensure that the expenditure of “available construction proceeds” and “available project proceeds” will be monitored against the following schedule for the arbitrage rebate exception for construction issues, if applicable:

For BABs, QZAB’s and QSCBs proceeds:

- Ten percent (10%) within six (6) months
- Forty-five percent (45%) within twelve (12) minutes
- Seventy-five percent (75%) within eighteen (18) months
- One-hundred percent within twenty four (24) months

As otherwise provided in the tax compliance certificate.

Additional Requirements for Expenditure of Proceeds of Direct Payment BABs

The compliance officer shall ensure that one-hundred percent (100%) of the excess of “available project proceeds” of BABs are used only for capital expenditures, such as costs incurred to acquire, construct, or improve buildings, equipment, and land.

In addition to new money capital expenditures, one-hundred percent (100%) of the excess of “available project proceeds” may be also used (i) to reimburse prior capital expenditures under the general reimbursement rules (see prior section of this procedural directive) and (ii) to refinance temporary short-term obligations issued after February 17, 2009, to finance capital expenditures paid or incurred after that date. The compliance officer shall ensure that any such use of BAB proceeds for reimbursement or refinancing short term obligations will be adequately documented as provided herein. The compliance officer shall consult with the Advisors to calculate the amount which constitutes one-hundred percent (100%) of the excess of “available project proceeds” of BABs available for the uses noted above.

- “available project proceeds” for BABs includes:
  - the sale proceeds the district receives from the sale of the BABs;
  - minus proceeds allowed for costs of issuance (up to 2%);
  - minus proceeds allowed to fund a reasonably required reserve fund (generally up to 10%);
  - plus proceeds from investment earnings.

The compliance officer shall ensure that no more than two percent (2%) of the proceeds will be spent for costs of issuance (COI). Compliance with this rule shall be established by recording COI paid from BAB proceeds in a special account that will be measured against the two percent (2%) limit. In the event that COI exceeds two percent (2%), the compliance officer shall ensure amounts in excess of the two percent (2%) limitation are paid from other legally available funds of the district.

The compliance officer shall ensure that any reserve fund established for an issue of BABs shall not exceed the least of ten percent (10%) of bond proceeds, the maximum annual debt service, or one-hundred twenty-five (125%) of average annual debt service. The compliance officer may consult with Bond Counsel and its financial advisor to determine that the initial funding of any reserve fund with BAB proceeds complies with this rule.

The compliance officer shall ensure that any interest earnings on the investment of BAB proceeds will be used only for capital expenditures.
The compliance officer shall ensure that BAB proceeds will not be used for operating expenses or other “working capital” costs.

Additional Requirements for Expenditure of Proceeds of Refundable Credit QSCBs

The compliance officer shall ensure that one-hundred percent (100%) of "available project proceeds" of QSCBs are used only for the (i) construction, rehabilitation or repair of a public school facility, (ii) the acquisition of land on which such facility is to be constructed, and (iii) the acquisition of equipment to be used in the public school facility that is being constructed, rehabilitated or repaired. Equipment is generally considered to be fixture and permanent installations and not moveable items like furniture and computers.

In addition to the use of proceeds for the eligible expenditures described above, one-hundred percent (100%) of "available project proceeds" may be also used (i) to reimburse prior eligible expenditures under the general reimbursement rules (see prior section of this procedural directive) and (ii) to refinance temporary short-term obligations issued after March 18, 2010 to finance eligible expenditures paid or incurred after that date. The compliance officer shall ensure that any such use of QSCB proceeds for reimbursement or refinancing short term obligations will be adequately documented as provided herein.

The compliance officer shall consult with the Advisors to calculate the amount which constitutes one-hundred percent (100%) of the "available project proceeds" of QSCBs available for the eligible expenditures noted above.

- "available project proceeds" for QSCBs includes:
  - the sale proceeds the District receives from the sale of the QSCBs;
  - minus proceeds allowed for costs of issuance (up to 2%);
  - plus proceeds from investment earnings.

The compliance officer shall consult with the Advisors to ensure that no more than two percent (2%) of QSCB proceeds will be spent for COI. Compliance with this rule shall be established by recording COI paid from QSCB proceeds in a special account that will be measured against the two percent (2%) limit. In the event that COI exceeds two percent (2%), the compliance officer shall ensure amounts in excess of the two percent (2%) limitation are paid from other legally available funds of the district.

The compliance officer shall ensure that any interest earnings on the investment of QSCB proceeds will also be used only for the eligible expenditures discussed above.
The compliance officer shall ensure that ten percent (10%) of QSCB proceeds are committed to be spent within six (6) months of the issue date of the QSCBs.

The compliance officer shall ensure that one-hundred percent (100%) of the QSCB proceeds are spent within three (3) years of the issue date of the QSCBs. Any unspent QSCB proceeds remaining after three (3) years from the issue date of the QSCBs shall be used to redeem the corresponding amount of QSCBs within ninety (90) days of the end of the three (3) year period. In the event such failure to expend one-hundred percent (100%) of QSCB proceeds within the three (3) year period is due to reasonable cause, the compliance officer shall identify such reasons and request an extension of the three (3) year period with the IRS. The compliance officer shall consult with Bond Counsel prior to the end of the three (3) year period to determine the requisite action to be taken, if any.

The compliance officer shall ensure that all expenditures of QSCB proceeds will comply with the highest requirements (either state or federal) of the Davis-Bacon Prevailing Wage Act. The

compliance officer shall ensure that adequate documentation of the compliance with this requirement is included in the file for each issue of QSCBs.

The compliance officer shall consult with the Advisors to ensure that no QSCB proceeds will be used to fund a reserve fund for a QSCB issue. A special arbitrage rule applies to a reserve fund for a QSCB issue which is funded from sources other than QSCB proceeds. In the event such a “sinking fund” reserve is created for an issue of QSCBs, the compliance officer shall consult with the Advisors to ensure that:

- The sinking fund reserve is funded from sources other than QSCB proceeds;
- The sinking fund is funded no more rapidly than in equal annual installments;
- The sinking fund is funded in a manner reasonably expected to result in an amount not greater than necessary to repay the QSCBs; and
- The yield on such a sinking fund is restricted to the “permitted sinking fund rate” set by the Secretary of the Treasury and published by the Bureau of Public Debt at www.treasurydirect.govExternal link .

Compliance with De Minimis Premium Restrictions on BABs and QSCBs

The compliance officer shall consult with the Advisors to ensure that none of the maturities of any issue of BABs or QSCBs are issued with more than a de minimis amount of premium.

To comply with this requirement, the compliance officer shall:

- Consult with the Advisors, prior to the issuance of the bonds, to determine if the bonds are to be sold without premium; or
- Following the sale of the bonds, review the records of trading activity for each issue of BABs or QSCBs and request an explanation from the Underwriter or Financial Advisor regarding any customers who purchased bonds at prices in excess of the stated initial offering price; and
- Document the explanations of the Underwriter or Financial Advisor regarding bonds purchased at prices in excess of the stated initial offering price.

The procedure for complying with this rule shall be established by the compliance officer and the Advisors prior to the sale of the bonds.

Arbitrage Rules and Rebate Requirements

The compliance officer shall consult with the Advisors to ensure that the investment of bond proceeds is performed in compliance with the arbitrage rules and rebate requirements.
The compliance officer shall consult with the Advisors to identify bond proceeds that must be yield-restricted and shall monitor the investments of any yield-restricted funds to ensure that the yield on such investments does not exceed the yield to which such investments are restricted.

The compliance officer shall consult with the Advisors to determine whether the district is subject to the rebate requirements of Section 148(f) of the Code and related Treasury Regulations with respect to each issue of bonds. Calculations of rebate liability shall be performed annually by the Rebate Analyst.

- The compliance officer shall consult with the Advisors to determine, with respect to each issue of bonds of the district, whether the district is eligible for any of the temporary

periods for unrestricted investments and is eligible for any of the spending exceptions to the rebate requirements.

- The compliance officer shall contact the Rebate Analyst (and, if appropriate, Bond Counsel) prior to the fifth anniversary of the date of issuance of each issue of bonds of the district and each fifth anniversary thereafter to arrange for calculations and reports of the rebate requirements with respect to such bonds. If a rebate payment is required to be paid by the district, the compliance officer shall prepare or cause to be prepared the appropriate form to be filed with the IRS (Form 8038-T). If the district is authorized to recover a rebate payment previously paid, the compliance officer shall prepare or cause to be prepared the appropriate form to be filed with the IRS (Form 8038-R).

The compliance officer shall ensure that the investment of bond proceeds is made only in permitted investments of the district as outlined in the Board of Education policy D.02 Investments.

The compliance officer shall ensure that guaranteed investment contracts (GIC) will be purchased only using the three-bid “safe harbor” of applicable Treasury regulations, in compliance with fee limitations on GIC brokers in the regulations.

The compliance officer shall ensure that all other investments will be purchased only in market transactions.

For purposes of calculating the arbitrage yield for an issue of BABs, the compliance officer shall consult with the Advisors to ensure that the arbitrage yield is calculated by reducing the amount of interest paid on the BABs by the amount of the federal subsidy payments allowed to the district under Section 6431 of the Code, without regard to amounts offset for delinquent debts owed to the federal government.

For purposes of calculating the arbitrage yield for an issue of QSCBs the compliance officer shall consult with the Advisors to ensure that the arbitrage yield is calculated by reducing the amount of interest paid on the QSCBs by the amount of the refundable credit payments allowed to the issuer under Section 6431(f) of the Code, without regard to amounts offset for delinquent debts owed to the federal government.

Filings with Internal Revenue Service

The compliance officer, with assistance from Bond Counsel, shall ensure that each issuance of bonds is properly reported with the Internal Revenue Service (IRS) as required by Section 149(e) of the Code. On the issue date of each series of bonds, the compliance officer shall consult with the Advisors to identify the deadline to file the requisite IRS form for such issue. If a bond issue consists of tax-exempt bonds, BABs and QSCBs, the district must report the tax-exempt portion on Form 8038-G, the BABs on Form 8038-B and the QSCBs on Form 8038-TC as outlined below.

Reporting the Issuance of Tax-Exempt Bonds

The original issuance of a tax-exempt bond issue with an issue price of one-hundred thousand dollars ($100,000) or greater shall be reported on Form 8038-G. The original issuance of a tax-exempt bond issue with an issue price less than one-hundred thousand dollars ($100,000) shall be reported on Form 8038-GC.

- Forms 8038-G and 8038-GC shall be filed by the compliance officer or Bond Counsel no later than the 15th day of the 2nd calendar month following the quarter in which the bonds were issued.
- The compliance officer shall consult with the Advisors to ensure the Form 8038-G is accurately filled out.
-

Reporting the Issuance of BABs and Filing the Request for Direct Payment

Reporting the Original Issuance of BABs on Form 8038-B

- Form 8038-B will be filed by the compliance officer or Bond Counsel no later than the 15th day of the 2nd calendar month following the quarter in which the BABs were issued.
    - The Compliance Officer will ensure the Form 8038-B is filed at least thirty (30) days prior to filing the first Form 8038-CP for such bond issue.
    - The compliance officer will consult with the Advisors to ensure that the “Arbitrage Yield” reported on the 8038-B has been calculated to reflect the amount of the direct subsidy payment allowed under Section 6431 of the Code.
    - The compliance officer shall coordinate with the Advisors to ensure that a Debt Service Schedule is attached to the Form 8038-B which provides the following information:
        - The earliest date the BABs may be called for redemption;
        - A list of each interest payment date;
        - The total principal amount to be outstanding on such date;
            - The total interest payable on such date;
                - For purposes of calculating the interest payable on each interest payment date, the compliance officer shall consult with the Advisors to ensure the interest payable is calculated based on the taxable interest rate of the BAB.
                - The direct subsidy payment expected to be requested by the IRS on each interest payment date;
                    - For purposes of calculating the direct subsidy payment expected to be requested, the compliance officer shall consult with the Advisors to ensure the direct subsidy payment requested is equal to the interest payable on such BAB multiplied by the amount of the direct subsidy payment available (i.e. 35% or other amount as may be provided in the Code).
                    - The compliance officer may consult with the district and the Advisors to discuss the consequences of federal offset provisions. The U.S. Treasury and the IRS can hold or reduce direct subsidy payments if payroll tax liabilities are owed or if re-payments of a grant are owed under the U.S. Treasury Offset Program.

Requesting the Direct Subsidy Payment for BABs on Form 8038-CP

- For fixed rate BABs, the compliance officer shall ensure the Form 8038-CP is filed not less than forty-five (45) days (and not more than ninety (90) days) prior to the applicable semiannual interest payment date.

- For variable rate BABs, the compliance officer shall ensure Form 8038-CP is filed not more than forty-five (45) days after the last interest payment date within the quarterly period for which the subsidy payment is requested.
- The compliance officer shall consult with the Advisors to determine whether it will elect to receive the refundable credit payments via direct deposit and will make such election on the Form 8038-CP by providing the direct deposit information in Line 25 of the Form 80338-CP. Failure to provide such information shall result in the direct subsidy payment being paid via a mailed check.
- The compliance officer shall compare the amount of the direct subsidy payment requested in each Form 8038-CP with the debt service schedule attached to the Form 8038-B to ensure the correct payment amount is requested at the correct time.
- The compliance officer shall coordinate with the paying agent to ensure that Form 8038-CP is signed by the authorized officer of the district prior to the submission of each Form 8038-CP.
- In the event the district fails to timely file a Form 8038-CP, the compliance officer shall coordinate with the paying agent to take all action necessary to file the Form 8038-CP as soon as possible thereafter.
- The compliance officer shall consult with the paying agent to ensure that the direct subsidy payments requested for each Form 8038-CP are received.
- Upon receipt of the direct subsidy payment, the compliance officer shall consult with the paying agent to ensure such payments are deposited into the debt service fund for the BAB issue to be used for subsequent interest payments as provided in the bond resolution or bond ordinance or for any other authorized use.
-

Reporting the Issuance of QSCBs and Filing the Request for the Refundable Credit

Reporting the Original Issuance of QSCBs on Form 8038-TC

- Form 8038-TC will be filed by the compliance officer or Bond Counsel no later than the 15th day of the 2nd calendar month following the quarter in which the QSCBs were issued.
    - The Compliance Officer will ensure the Form 8038-TC is filed at least 30 days prior to filing the first Form 8038-CP for such bond issue
    - The compliance officer shall consult with the Advisors to ensure that the “Arbitrage Yield” reported on the 8038-TC has been calculated to reflect the amount of the refundable credit payment allowed under Section 6431(f) of the Code.
    - The compliance officer shall consult with the Advisors to ensure that the final maturity date reported on the 8038-TC is the maximum maturity in effect on the first day there is a binding written contract for the sale of the QSCB (generally when the bond purchase agreement is signed) as published by the Bureau of Public Debt at www.treasurydirect.govExternal link .
    - The compliance officer shall coordinate with the Advisors to ensure that a Debt Service Schedule is attached to the Form 8038-TC which provides the following information:
        - The earliest date the QSCB may be called for redemption;
        - A list of each interest payment date;
        - The total principal amount to be outstanding on such date;
        - The total interest payable on such date; and
            - For purposes of calculating the interest payable on each interest payment date, the compliance officer will consult with the Advisors

to ensure the interest payable is calculated based on the taxable interest rate of the QSCB

- The refundable credit payment expected to be requested by the IRS on each interest payment date;
    - For purposes of calculating the refundable credit payment expected to be requested, the compliance officer shall consult with the Advisors to ensure the refundable credit payment requested is equal to the lesser of (i) 100% of the amount of interest payable under the QSCB on such date or (ii) 100% percent of the amount of permitted interest determined as of the first day on which there is a binding written contract for the sale of the QSCB (generally when the bond purchase agreement is signed) as published by the Bureau of Public Debt at www.treasurydirect.govExternal link .
    - The compliance officer may consult with the district and the Advisors to discuss the consequences of federal offset provisions. The U.S. Treasury and the IRS can hold or reduce refundable credit payments if payroll tax liabilities are owed or if re-payments of a grant are owed under the U.S. Treasury Offset Program.

Requesting the Refundable Credit Payment for QSCBS on Form 8038-CP

- For fixed rate QSCBs, the compliance officer shall ensure the Form 8038-CP is filed not less than forty-five (45) days (and not more than ninety (90) days) prior to the applicable semiannual interest payment date.
- For variable rate QSCBs, the compliance officer shall consult with the Advisors to aggregate all refundable credit payments for each quarter and file Form 8038-CP not more than forty-five (45) days after the last interest payment date within the quarterly period for which the refundable credit is requested.
- The compliance officer shall consult with the Advisors to determine whether it will elect to receive the refundable credit payments via direct deposit and will make such election on the Form 8038-CP by providing the Direct Deposit information in Line 25 of the Form 80338-CP. Failure to provide such information shall result in the refundable credit payment being paid via a mailed check.
- The compliance officer shall compare the amount of refundable credit requested in each Form 8038-CP with the debt service schedule attached to the Form 8038-TC to ensure the correct payment amount is requested at the correct time.
- If a single issue of QSCBs consists of multiple maturities (i.e. serial maturities) a separate Form 8038-CP shall be filed for each maturity. In such a case, the compliance officer shall ensure the interest and calculation for the refundable credit payment due is calculated solely for the maturity that such payment is being requested on the respective Form 8038-CP.
- The compliance officer shall coordinate with the paying agent to ensure that Form 8038-CP is signed by the authorized officer of the District prior to the submission of each Form 8038-CP.
- In the event the district fails to timely file a Form 8038-CP, the compliance officer shall coordinate with the paying agent to take all action necessary to file the Form 8038-CP as soon as possible thereafter.
- The compliance officer shall consult with the paying agent to ensure that the refundable credit payment requested for each Form 8038-CP is received.
- Upon receipt of the refundable credit payment, the compliance officer shall consult with the paying agent to ensure such payment is deposited into the debt service fund for the QSCB issue to be used for subsequent interest payments as provided in the bond resolution or bond ordinance (and in order to avoid property tax mill levies at the taxable rate).

Rebate Reporting Requirements

The compliance officer shall contact the rebate analyst prior to the 5th anniversary of the issue date on each series of bonds and each 5th anniversary thereafter to arrange for calculations of the rebate requirements with respect to such bonds. If a rebate payment is required to be paid, the compliance officer shall prepare or cause to be prepared a Form 8038-T, and submit such Form 8038-T to the IRS with the required rebate payment.

If the district is authorized to recover a rebate payment previously paid, the compliance officer shall prepare or cause to be prepared a Form 8038-R, with respect to such rebate recovery, and submit such Form 8038-R to the IRS.

Use of Bond-Financed Property

The compliance officer shall monitor the use of all bond-financed facilities in order to determine whether private business uses of bond-financed facilities have exceeded the de minimis limits set forth in Section 141(b) of the Code (generally 10% of bond proceeds) as a result of leases and subleases, licenses, management contracts, research contracts, naming rights agreements or other arrangements that provide special legal entitlements to nongovernmental persons. Prior to entering into such leases or other contracts, the compliance officer shall consult with Bond Counsel to ensure appropriate action is taken with respect to the bond-financed facilities.

The compliance officer shall monitor the use of all bond-financed facilities in order to determine whether private security or payments that exceed the de minimis limits set forth in Section 141(b) of the Code (generally 10% of bond proceeds) have been provided by nongovernmental persons with respect to such bond-financed facilities. The compliance officer shall consult with Bond Counsel to ensure appropriate action is taken with respect to the bond-financed facilities.

The compliance officer shall provide training and educational resources to any district staff that have the primary responsibility for the operation, maintenance, or inspection of bond-financed facilities with regard to the limitations on the private business use and on the private security or payments with respect to bond-financed facilities.

The compliance officer shall ensure that no item of bond-financed property will be sold or transferred to a nonexempt party without advance arrangement of a “remedial action” under the applicable Treasury Regulations. The compliance officer shall consult with Bond Counsel prior to the sale or transfer of any bond-financed property.

Record Retention

Management and retention of records related to the district’s bond issues shall be supervised by the compliance officer. Records shall be retained during the period in which the bonds remain outstanding (plus any refunding bonds) plus three (3) years. Records may be in the form of documents and electronic copies of documents, appropriately indexed to specific bond issues and compliance functions.

The compliance officer shall collect and retain the following records with respect to each issue of bonds of the district and with respect to the facilities financed with the proceeds of such bonds:

- audited financial statements of the district;

- appraisals, demand surveys, or feasibility studies, if any, with respect to the facilities to be financed with the proceeds of such bonds;
- publications, brochures, and newspaper articles, if any, related to the bond financing;
- trustee or paying agent statements;
- records of all investments and the gains (or losses) from such investments;
- paying agent or trustee statements regarding investments and investment earnings;
- reimbursement resolutions, if any, and expenditures reimbursed with the proceeds of such bonds;
- allocations of proceeds to expenditures (including costs of issuance) and the dates and amounts of such expenditures (including any requisitions, expenditure/draw schedules, expenditure/draw requests, invoices, bills, and cancelled checks with respect to such expenditures;
- contracts entered into for the construction, renovation, or purchase of bond-financed facilities;
- documentation of compliance with federal and state Davis-Bacon prevailing wage labor standards for any projects financed with QSCBs
- certification by the district that it has met the requirements of state and local statute governing conflicts of interest with respect to each QSCB issue
- an asset list or schedule of all bond financed depreciable property and any depreciation schedules with respect to such assets or property;
- records of the purchases and sales of bond-financed assets;
- private business uses of bond-financed facilities that arise subsequent to the date of issue through leases and subleases, licenses, management contracts, research contracts, naming rights agreements, or other arrangements that provide special legal entitlements to nongovernmental persons and copies of any such agreements or instruments; arbitrage rebate reports and records of rebate and yield reduction payments, if any; resolutions or other actions, if any, taken by the Board of Education subsequent to the date of issue with respect to such bonds;
- formal elections authorized by the Code or Treasury Regulations that are taken with respect to such bonds, including the irrevocable elections by the district to issue BABs or QSCBs and elections to designate the bonds as direct subsidy/refundable credit BABs or QSCBs;
- relevant correspondence relating to such bonds;
- documents related to guaranteed investment contracts or certificates of deposit, credit enhancement transactions, and financial derivatives entered into subsequent to the date of issue;
- copies of any and all forms filed with the IRS for each series of bonds including, as applicable, Form 8038-G, Form 8038-GC, Form 8038-B, Form 8038-TC, Form 8038-CP for each direct subsidy payment/refundable credit requested, Form 8038-T and Form 8038-R; and
- the official transcript prepared by Bond Counsel with respect to each series of bonds of the district.
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Identification of Violations and Corrections

If, during the period the bonds remain outstanding, it is determined that a violation of federal tax requirements has occurred, the compliance officer shall immediately consult with the Advisors to ensure that corrective or remedial action is taken. In consultation with Bond Counsel, the compliance officer shall become acquainted with the remedial actions under Treasury Regulations, Section 1.141-12, to be utilized in the event that private business use of bond-financed facilities exceeds the de minimis limits under Section 141(b)(1) of the Code. In

consultation with Bond Counsel, the Compliance Officer shall become acquainted with the Tax Exempt Bonds Voluntary Closing Agreement Program, described in Notice 2008-31, 2008-11 I.R.B. 592, to be utilized as a means for an issuer to correct any post-issuance infractions of the Rules with respect to its outstanding bonds.

Continuing Disclosure Obligations

In addition to its post-issuance compliance requirements under applicable provisions of the Rules, the district has agreed to provide continuing disclosure, such as annual financial information and material event notices, pursuant to a continuing disclosure certificate or similar document (the "Continuing Disclosure Document") prepared by Bond Counsel and made a part of the transcript with respect to each issue of bonds of the district that is subject to such continuing disclosure requirements. The Continuing Disclosure Documents shall be executed by the district to assist the underwriters of the district's bonds in meeting their obligations under Securities and Exchange Commission Regulation, 17 C.F.R. Section 240.15c2-12, as in effect and interpreted from time to time ("Rule 15c2-12"). The continuing disclosure obligations of the district shall be governed by the Continuing Disclosure Documents and by the terms of Rule 15c2-12. The compliance officer shall be primarily responsible for undertaking such continuing disclosure obligations and to monitor compliance with such obligations.

Disclosure Procedures for Bonds and Notes

These procedures have been adopted by the Albuquerque Municipal School District No. 12, Albuquerque, New Mexico in order to comply with federal securities laws related to Albuquerque Public School bonds and notes.

Albuquerque Public Schools shall use these procedures in connection with the following forms of disclosure ("Disclosure Documents"):

Primary Disclosure

- Preliminary Official Statements
- Final Official Statements
- Continuing Disclosure
    - Examples: annual reports and notices of specified events provided pursuant to a continuing disclosure agreement.
    - Voluntary Disclosure
        - Examples: quarterly financial information, a change in fiscal year and other additional financial or operation information; amendments to continuing disclosure undertakings; a change in obligated persons and other event-based disclosures.
        - Information about Albuquerque Public Schools that is material and reasonably expected to reach investors. Information is material if there is a substantial likelihood that it would be considered significant by a reasonable investor.
            - Examples: financial information on the District's website, such as the District's budget and fiscal reports.
            - Statements or omissions related to the tax status of the Albuquerque Public Schools' obligations.
                - Examples: statements or omissions in tax certificates, or other documents relied on by bond counsel.

Secondary Disclosure

- Continuing Disclosure
  - Examples: annual reports and notices of specified events provided pursuant to a continuing disclosure agreement.
- Voluntary Disclosure
  - Examples: quarterly financial information, a change in fiscal year and other additional financial or operation information; amendments to continuing disclosure undertakings; a change in obligated persons and other event-based disclosures.

Other Disclosure

- Information about Albuquerque Public Schools that is material and reasonably expected to reach investors. Information is material if there is a substantial likelihood that it would be considered significant by a reasonable investor.
  - Examples: financial information on the District's website, such as the District's budget and fiscal reports.
- Statements or omissions related to the tax status of the Albuquerque Public Schools' obligations.
  - Examples: statements or omissions in tax certificates, or other documents relied on by bond counsel.

Disclosure Training

The Albuquerque Public Schools chief financial officer, or his/her designee, shall work with bond counsel or disclosure counsel to create, implement and periodically revise ongoing disclosure training. Every person designated by the Albuquerque Public Schools chief financial officer to assemble information or otherwise participate in the preparation of a disclosure document (a "Responsible Person") shall receive disclosure training related to federal securities laws as well as training related to their role in preparing Albuquerque Public Schools' disclosure documents.

Ongoing Disclosure Policies and Procedures

The following are general, ongoing disclosure procedures of the Albuquerque Public Schools. With the assistance of bond counsel or disclosure counsel, the chief financial officer and his/her designee shall do the following:

- Monitor Compliance. In addition to the filing of annual reports, Albuquerque Public Schools must provide notice of events specified in the district's continuing disclosure undertakings. Generally, notice of such events must be provided to the Municipal Securities Rulemaking Board within ten business days after the occurrence of such event. In order to ensure compliance with the District's continuing disclosure undertakings, the chief financial officer, or his/her designee, shall periodically review the list of events specified in the Albuquerque Public Schools' continuing disclosure undertakings to determine whether any such event has occurred that may require notice.
- Verify Primary Disclosure at Key Times. Albuquerque Public Schools' preliminary and final official statement must not contain any untrue statement of material fact, or omit to state a material fact necessary to make the statements made therein, in the light of the circumstances under which they were made, not misleading. The chief financial officer, or his/her designee, shall verify the accuracy of its primary disclosure not only during drafting and review, but also at the time of (i) posting or mailing the Preliminary Official Statement, (ii) pricing of the district's bonds or notes, and (iii) at the time of closing of the transaction. If developments occur that may make the district's primary disclosure

inaccurate or incomplete as described above, the Albuquerque Public Schools chief financial officer, or his/her designee, shall work with the disclosure counsel and/or bond counsel to remedy these potential issues.

- Promptly Address Issues and Questions. Everyone who participates in creating or reviewing a disclosure document should promptly address issues that arise throughout the disclosure process. The Albuquerque Public Schools chief financial officer, or his/her designee, and responsible parties shall address and resolve all questions they may have regarding the accuracy and completeness of a disclosure document.
- Consider What is Missing. Instead of simply updating numerical data from one year to another, responsible parties and the Albuquerque Public Schools chief financial officer, or his/her designee, shall consider what is missing from disclosure documents. For example, material developments related to the district's financial condition may have occurred, cost projections for a project may have changed or laws affecting the district may have been enacted. Material developments such as these may not appear in prior disclosure documents and therefore cannot be adequately disclosed by simply updating prior disclosure documents.
- Encourage Responsible Parties and Disclosure Team Members to Raise Issues. Responsible Parties, the Albuquerque Public Schools chief financial officer, or his/her designee, and any other participants have a duty to carefully consider and question the information in disclosure documents to ensure that the district's disclosure is complete and accurate. Issues and questions regarding the completeness or accuracy of any disclosure document should first be raised internally. Such questions should be discussed with the Albuquerque Public Schools chief financial officer, or his/her designee, bond counsel or disclosure counsel and others within the Albuquerque Public Schools until resolved.

Other Post-Issuance Actions

If, in consultation with the Advisors, the compliance officer determines that any additional action not identified in this procedural directive must be taken by the compliance officer to ensure the continuing tax-exempt status or "qualified" status of any issue of the district's bonds, the compliance officer shall take such action if the compliance officer has the authority to do so. If, after consultation with the Advisors, the compliance officer determines that this procedural directive shall be amended or supplemented to ensure the continuing tax-exempt status or "qualified" status of any issue of the district's bonds, the compliance officer shall follow the appropriate district procedural directive that this document be so amended or supplemented.

Taxable Governmental Bonds

Most of the provisions of this procedural directive, other than the provisions Continuing Disclosure Obligations subsection of this procedural directive, are not applicable to governmental bonds the interest on which is includable in gross income for federal income tax purposes (i.e. "taxable governmental bonds"). If an issue of taxable governmental bonds is later refunded with the proceeds of an issue of tax-exempt governmental bonds, then the uses of the proceeds of the taxable governmental bonds and the uses of the facilities financed with the proceeds of the taxable governmental bonds shall be relevant to the tax-exempt status of the refunding bonds. Therefore, if there is any reasonable possibility that an issue of taxable governmental bonds may be refunded, in whole or in part, with the proceeds of an issue of tax-exempt governmental bonds then, for purposes of this procedural directive, the compliance officer shall treat the issue of taxable governmental bonds as if such issue were an issue of tax-exempt governmental bonds and shall carry out and comply with the requirements of this

procedural directive with respect to such taxable governmental bonds. The compliance officer shall seek the advice of Bond Counsel as to whether there is any reasonable possibility of issuing tax-exempt governmental bonds to refund an issue of taxable governmental bonds.

Conclusion

These procedures have been adopted by the Albuquerque Public Schools and reviewed on the dates indicated. The Albuquerque Public Schools chief financial officer, or his/her designee shall review these procedures no less than annually and shall periodically consult with bond counsel and/or disclosure counsel to ensure these procedures are effective in producing disclosure that is accurate, complete and in compliance with federal securities laws.

Administrative Position:
- Chief Financial Officer/Chief Operations Officer

Department Director:
- Executive Director of Accounting/Executive Director of Budget Planning and Analysis

References:
Legal Cross Ref.:
- Davis Bacon Prevailing Wage Act
- Section 148(f) of the Code
- Section 6431 of the Code
- Section 149(e) of the Code
- Treasury Regulations, Section 1.141-12
- Tax Exempt Bonds Voluntary Closing Agreement Program, described in Notice 2008-31, 2008-11 I.R.B. 592
- 17 C.F.R. Section 240.15c2-12
- National Association of Bond Lawyers, August 20, 2015 Crafting Disclosure Policies

Board Policy Cross Ref.:
- DA - Fiscal Management Goals
- DE1 - Tax Compliance and Record Retention for Bonds

Procedural Directive Cross Ref.:
- Capital Master Plan

Forms:
- Form 8038-R
- Form 8038-G
- Form 8038-B
- Form 8038-TC
- Form 8038-CP
- Form 8038-T

NSBA/NEPN Classification: DEA
Introduced: July 12, 2010
Approved: June 27, 2014
Reviewed: November 9, 2016
Revised: November 11, 2016

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[1] BABs, QZABs and QSCBs may be issued as “tax credit” bonds in which the holder of the bonds receives a tax credit or “direct payment” bonds in which the District receives a direct subsidy/refundable credit payment.

PD21 –TRAVEL AND REIMBURSEMENT

In-District Travel

Mileage reimbursement will be paid to those staff who must use privately owned vehicles in the conduct of official APS business as assigned by his/her supervisor.
Mileage reimbursement claims are based only on APS In-District Mileage Chart. If not listed, odometer readings are required.

Claims representing expenditures must be routed through the region/division office before submission to the Control Agent.

Form AD-94 In District Mileage Reimbursement (obtained from principal’s office or accounting office) must be completed according to guidelines and submitted to the appropriate supervisor. Reimbursement requests must be received in Control Agent’s office no later than the 7th of each month. Only reimbursement requests for the immediately preceding month will be accepted. All others will be returned, unpaid.

Only in-district mileage should be requested. (Canoncito is the only place out of Albuquerque that is considered in-district.)

Claims will be paid approximately the last week of each month.

Those who drive privately owned vehicles in the conduct of official APS business must have adequate liability automobile insurance. See directive Use of Private Vehicles on School Business.

Mileage cannot be paid from activity funds.

Business conducted either on the way to work, or on the way home, is not authorized for reimbursement.

Out of District Travel

Prior approval by the Chief Financial Officer is required for any out of district travel. Reimbursement claims for travel outside APS boundaries must be submitted on ‘Request for Travel Funds’ (form AD-04).

Travel to surrounding communities and/or other cities in the State can not be reimbursed using in-district mileage forms.

Out of State Travel

1. Complete Form AD-04, Request for Travel Funds;
2. Indicate cost account to be used;
3. Attach Request for Leave, Form AC-04;
4. Obtain necessary signatures.

All out-of-state requests must be filed with the Office of the Chief Financial Officer at least ten (10) working days prior to departure. In-state requests must be submitted five (5) working days prior to departure.

The appropriate superintendent or division head is responsible for notifying persons taking trips if a summary report is required.

Reimbursable Expenses and Per Diem

Per diem is computed two different ways depending on whether an overnight stay is involved.

There are also separate per diem rates allowed depending on the destination both in state or out-of-state. For required overnight stay:

- Standard overnight in-state per diem: $65.00
- Standard overnight out-of-state per diem: $75.00
- Special per diem rates are allowable for certain high cost areas.

The current special rates and areas are:

- In state ($75.00): Santa Fe
- Out-of-state ($95.00): New York City, Washington, D.C., Los Angeles, Chicago, San Francisco, Palm Springs, San Diego, Atlanta, Boston, Las Vegas, Atlantic City, Philadelphia, Dallas/Fort Worth and areas outside the continental United States, including Alaska and Hawaii.

Partial day per diem may be paid when an overnight trip exceeds 24 hours but will not result in another overnight stay, or when an employee travels out of town and is not able to return within two hours beyond his/her normal work day.

Partial day per diem is paid at the following rates:

- More than 2 hours, but less than 6 hours beyond the normal work day: $ 8.00
- More than 6 hours, but less than 12 hours beyond the normal work day: $16.00
- More than 12 hours, but not involving an overnight stay: $22.50

Travel by private aircraft is prohibited.

The following actual expenses in addition to per diem may be reimbursed:

- Actual costs for travel by common carrier, provided each trip is accomplished in the most economical manner practical;
- Taxi or other transportation fares at the destination of the traveler;
- Rental cars when suitable public transportation is not available;
- Registration fees for educational programs or conferences provided that no reimbursement will be made for that portion of a registration fee which includes lodging and/or meals.

Procedure for Reimbursement

Persons taking out-of-state trips must sign a travel voucher (upon return) in the Office of the Chief Financial Officer to obtain reimbursement. Reimbursement checks will be mailed to the traveler from the Budget and Accounting Office within a six-week period after signing a travel voucher.

Use of Staff Car for Out-of-District Travel

Anyone desiring use of a staff car for out-of-district travel must complete the necessary approval form, Request for Staff Car for Out-Of-Town Travel. Persons signing for gasoline purchased with District credit cards must submit tickets to the Budget and Accounting Office upon return.

Accounting Procedures

APS contracts with a specific travel agent for travel services. Airfare will be billed to a district account and charged back to the APS department/cost account accordingly. Car rentals are handled the same way. Contact Procurement for current details after receiving proper authorizations.

Cross Ref.:

- Use of Private Vehicles on School Business directive
- Request for Travel Funds form AD-04
- Request for Leave form AC-04
- Request for Staff Car for Out-Of-Town Travel form

NSBA/NEPN Classification: DKC
Revised: May 1995
Revised: April 1996
Revised: June 1997

PD22 –REAL PROPERTY / LAND ACQUISITON

Purpose

The purpose of the directive is to establish administrative procedures for the acquisition of real property either by purchase, exchange, donation, lease, or other means.

Applicability

This administrative procedure applies to all real property acquired by the Board of Education of the Albuquerque Municipal School District No. 12, Counties of Bernalillo and Sandoval, New Mexico (“Board of Education”), acquired for school, administrative or operational purposes. Real property is defined as the interests, benefits, and rights inherent in the ownership of real property. This includes land, permanent buildings and fixtures, site improvements, water rights, access rights, rights of way and leases.

Monitoring Agency

The Real Estate Department will manage and implement all provisions of the directive.

Procedure

All real estate acquisition shall be initiated by the Real Estate director, district superintendent, or by the Board of Education. All real property acquisition proposals shall be directed to the Real Estate director for review and response.

Specific procedures include the following:

All real property acquisitions by purchase, exchange, donation, lease, or other means shall comply with New Mexico state statutes.

A. The acquisition of real property by purchase, exchange, donation, lease, or other means is not subject to the provisions of the New Mexico State Procurement Act.

B. In those cases where real property estimated to be $5000.00 or more in value are acquired, the following provisions apply:

a. Acquisition of real property by purchase, exchange or donation will be by a general warranty deed. A general warranty deed is always required except where the provision is waived by the Real Estate director in which case a special warranty deed is acceptable.

b. In some circumstances, acquisition of real property by special warranty deed or quitclaim deed is acceptable. Examples where a quitclaim deed may be acceptable are the acquisition of real property by donation, by tax deed, or from another government entity.

The Board of Education owns and acquires real property for school, administrative and operational purposes. In addition, real property may be acquired for strategic planning purposes as described in APS Procedural Directive.

I. When acquiring real property by purchase, exchange, or donation, the Real Estate director may secure professionally prepared appraisal reports estimating the market value of the real

property being considered for acquisition as of a specific date. The Board of Education may waive securing an appraisal report.

II. Real Property Appraisal reports shall be secured from qualified real property appraisers licensed or registered in the State of New Mexico. The report shall comply with requirements of State of New Mexico statutes and regulations. In the case of low-value real property acquisitions of less than $5000.00, donations and tax property acquisitions, real property appraisal reports are not required.

III. The Real Estate director may secure as many real estate appraisal reports for any real property tract or parcel as is necessary for evaluation and decision-making purposes. Real property may be purchased or acquired for more or less than appraisal value.

IV. Title Binder, Title Insurance and Surveys. It is the Board of Education's practice to acquire fee simple interest to real property with good and marketable title. This is verified by means of a title search, title binder, and/or title insurance. In the case of all real estate acquisitions valued at $5000.00 or more, the Real Estate director will secure a property survey for school district records.

V. The Real Estate director may secure title search services from qualified title examiners and/or may purchase title binders and title insurance policies from licensed and bonded title insurance companies.

VI. In reference to title insurance policies, the Board of Education will require that Title Policy-Schedule B, standard exceptions to title insurance, items one through four, be removed at or prior to closing. This requirement may be waived by the Real Estate director.

A. Rights or claims of parties in possession not shown by the public records; easements, or claims of easements, not shown by the public records; encroachments, overlaps, conflicts in boundary lines, shortages in area, or inspection of the premises; and any item, claim or right to lien, for services, labor or material heretofore furnished, imposed by law and not shown by the public records.

B. In case of low-value acquisitions of less than $5000.00, property donations or tax property, securing a title search, title binder or title insurance is not required, but is an optional procedure.

VII. In the case of most real property acquisitions, the Real Estate director may secure an environmental assessment and make closing the transaction contingent upon the findings of the assessment. This may include Phase I through Phase III, Standard Environmental Assessment Analysis. This requirement may be waived by the Real Estate director.

VIII. In the case of real property donations, the Board of Education, and/or the school district administration, reserves the right to accept or reject the donation. A donation is neither final nor binding upon the Board of Education, until such time as it is formally accepted by the Board of Education. Closing on the transaction is contingent on Board of Education approval.

IX. The Board of Education may pay real estate commissions or similar fees to acquire or dispose of real property.

X. Generally, the Board of Education will require that real property being acquired by the school district to be free and clear of all debts, stand-by charges, or other financial encumbrances on or prior to closing.

XI. The Board of Education and the school district administration may lease real property. A lease shall incorporate language that defines the lessor and lessee, the lease property, the lease term, the lease use, the lease rent, insurance, indemnification language, notice and termination language.

XII. It is permissible to secure the temporary use of real property owned by others by license or permit. Generally, license or permits are short term and are revocable by the Owner.

XIII. The Board of Education is a political subdivision of the State of New Mexico. It has the legal right to acquire private property for public purposes by exercise of Eminent Domain and Condemnation per NMSA 1978, Section 42A-3-1. In such cases, the school district shall provide the Owner of the property due process of law and payment of just compensation. The Real Estate director shall coordinate any condemnation action with the Board of Education's legal counsel.

XIV. The New Mexico State Supreme Court has determined that the creation of public debt without voter approval violates Article IX, Section 10, of the New Mexico State Constitution. Therefore, long-term mortgage financing and lease-purchase financing for real property acquisition purposes is generally prohibited. In limited circumstances, it may be permissible to acquire real property by short-term contract of five years or less, and without payment of interest. The Real Estate director shall secure the review and approval of the Board of Education's legal counsel for long-term mortgage financing, lease-purchase financing, legal direction or short-term contract real estate acquisition proposals.

XV. In the case of acquisitions of real property by purchase, exchange or donation, the review and approval of the superintendent and the Board of Education is required.

XVI. In the case of acquisition of real property by lease, the review and approval of the superintendent, or designee, is required.

XVII. In the case of the temporary use of real property that is secured by license or permit, the review and approval of the Real Estate director is required.

XVIII. The Real Estate Department will keep and maintain permanent records for all real estate acquisitions.

Administrative Position:

- Chief Operations Officer

Department Director:

- Director of Real Estate
- Director of Facilities, Design and Construction
- Executive Director of Capital Construction
- Executive Director of Capital Master Plan

References:

Legal Ref:

- NMSA 1978, Section 42A-3-1
- NMSA 1978, Section 22-26A-6
- NMSA 1978, Section 22-5-4

Board Policy Cross Ref:

- FB Facilities Planning
- FB1 Coordinated Growth Strategy

Procedural Directive Cross Ref:

- Real Property/Land Disposition

NSBA/NEPN Classification: DFB, DFA, FE
Revised: May 1995
Revised: April 1996
Revised: June 1997
Approved: June 1998
Reviewed: September 2009
Reviewed: August 10, 2016
Reviewed: June 2, 2021
Revised: June 11. 2021

PD23 – REAL PROPERTY / LAND DISPOSITION

Real Property is defined as the interests, benefits, and rights inherent in the ownership of physical real estate. This includes all land, buildings, site improvements, water rights and other property rights owned by the Board of Education.

This administrative procedure applies to all real property owned by the Board of Education of the Albuquerque Municipal School District No. 12, Counties of Bernalillo and Sandoval, New Mexico (“Board of Education”), being disposed of by sale, lease, license, exchange, donation, or other means.

All real property disposal transactions shall be initiated by the Real Estate director, district superintendent, or the Board of Education. All real property sale, lease, license, permit, easement, exchange, or other dispositions shall be directed to the Real Estate director for review and response.

Specific Procedures for Leases, Licenses and Permits:
I. All sales, leases, exchanges, and other agreements dealing with the disposition of real property owned by the Board of Education shall comply with state statutes and state regulations.

II. License or permit agreements for a term of less than two (2) years shall be reviewed and approved by the Real Estate director with the concurrence of the chief operations officer.

A. The Real Estate director shall negotiate and approve license or permit fees, if any.

B. All license or permit agreements should incorporate hold harmless and indemnification language for the protection of the school district.

C. It is permissible to secure the temporary use of real property owned by the district for use by others by license or permit. Generally, license or permits are short term and are revocable by the Owner.

III. License or permit agreement for a term of two (2) years or more shall be reviewed and approved by the Board of Education.

A. The Real Estate director shall negotiate and recommend license or permit fees, if any, to the Board of Education.

B. All license or permit agreements should incorporate hold harmless and indemnification language for the protection of the school district.

IV. Lease agreements for a term of five (5) years or consideration of more than five thousand dollars ($5,000) but less than twenty-five thousand dollars ($25,000) may be negotiated by the Real Estate director subject to the review and approval of the Board of Education and the New Mexico Public Education Department.

A. The Real Estate director shall negotiate and recommend lease fees to the Board of Education.

B. All lease agreements should incorporate hold harmless and indemnification language for the protection of the school district.

V. Leases for a term of five (5) years or more or the consideration of more than twenty-five thousand dollars ($25,000) shall be reviewed and approved by the Board of Education and the State Board of Finance.

A. The Real Estate director shall negotiate and recommend lease fees to the Board of Education.
B. All lease agreements should incorporate hold harmless and indemnification language for the protection of the school district.
C. Leases to state or locally chartered schools are exempt from New Mexico Board of Finance approval.

Specific Procedures for Sales, Exchanges, and Donations:

VI. All roadway and utility easements shall be reviewed and approved by the Board of Education. The Real Estate director shall review and recommend approval of roadway and utility easements.

VII. All dispositions of real property having a current appraised value of less than five thousand dollars ($5,000.00) shall be reviewed and approved by the Board of Education.

VIII. All dispositions of real property having a current appraised value of five thousand dollars ($5,000.00) but less than twenty-five thousand dollars ($25,000.00) shall be reviewed and approved by the Board of Education and New Mexico Public Education Department.

IX. All dispositions of real property having a current appraised value of more than twenty-five thousand dollars ($25,000.00) but less than one-hundred thousand dollars ($100,000.00) or having a lease term of but less than twenty-five (25) years in duration shall be reviewed and approved by the New Mexico State Board of Finance, unless leasing to a locally chartered or state-chartered charter school.

X. The Board of Education may sell, at a private or public sale, exchange, or donate real property to the State of New Mexico, to any of its political subdivisions, or to the federal government if such sale, exchange, or gift is found by the Board of Education to be in the best interests of the public and of the school district subject to the approval of the New Mexico State Public Education Department, or the New Mexico State Board of Finance if such property has a current appraised value of more than twenty-five thousand dollars ($25,000.00) but less than one-hundred thousand dollars ($100,000.00).

XI. The sale of property for nominal consideration (i.e., $1.00 and other consideration) to an individual, business, private enterprise, or not-for-profit organization violates Article IX, Section 14 of the New Mexico State Constitution. However, the property may be leased to not-for-profit organizations for nominal consideration if the school district derives a benefit from allowing the use of the property. The lease shall contain a reversion clause for the benefit of the school district. The lessee must obtain adequate insurance coverage on the leased property naming the school district as an additional insured.

XII. The financial consideration received for any real property sale or exchange to an individual, business, private enterprise, or not-for- profit organization must be equal to or higher than the current appraised value of the real property.

XIII. The Real Estate director shall periodically review the school district’s real property holdings and make recommendations, if necessary, to the Board of Education asking that real property not required for immediate or anticipated future school purposes be declared surplus. Surplus real property will be marketed and disposed of as per the requirements of this administrative procedure.

XIV. Surplus real property should be marketed and advertised for sale in a public and competitive basis. Requests for proposals to purchase the subject surplus real property shall be solicited for all proposed sale transactions except those cases where the property is not marketable due to title, topography, or other issues. An example is that case where a conflict in title makes the real property unmarketable except to the other claimants to title. In those cases where an exception to the procedure is determined to be prudent, the school administration shall ask for Board of Education review and approval of the proposed disposition.

XV. Prior to advertising surplus real property for sale on a competitive basis, the Board of Education, acting upon the recommendation of the Real Estate director, may determine to pre-qualify potential purchasers of the real property. A public and advertised invitation will be forwarded to potential purchasers to submit financial and other information to the school district for its review and evaluation. This initial pre-qualification shall be used by the Board of Education to pre-select and invite specific potential offerors to submit competitive sealed proposals to purchase a surplus real property parcel. Sealed competitive proposals shall respond to the requirements of a specific Request for Proposals document.

XVI. The Board of Education may exchange real property for real property subject to New Mexico State Department of Education regulations. Real property exchange transactions are not subject to competitive solicitation procedures.

XVII. The requirements of the New Mexico State Procurement Code do not apply to real property disposal transaction.

XVIII. Board of Education should not convey all or any interest in real properties subject to general warranty. A typical conveyance shall be by quitclaim deed or special warranty as per New State Department of Education regulations.

XIX. The procedural directive applies to all real property transactions with the exception of those uses authorized by Board of Education.

XX. Prior to disposing of current or former school facilities, meeting educational occupancy standards that are no longer being used for other educational purposes (including health clinics, daycare centers, teacher training centers, school district administration functions and other ancillary services related to a school district's functions and operations), they shall first be offered to state or locally chartered charter schools geographically located in the district. Agreements for use by a chartered school may provide for reasonable lease payments and other direct costs.

XXI. All records and documents concerning school district real property transactions shall be maintained by the Real Estate director.

Administrative Position:

- Chief Operations Officer
- Chief Financial Officer

Department Director:

- Director of Real Estate
- Executive Director of Capital Construction
- Executive Director of Capital Master Plan

References:

Legal Ref:

- NMSA 1978, Section 22-5-4

Board Policy Cross Ref:

- FB Facilities Planning
- FB1 Coordinated Growth Strategy

Albuquerque Public Schools
Government Affairs

2024 New Mexico Legislature
End of the Session Report - Mar 14, 2024

The 2024 session of the New Mexico Legislature can be described as focused and concise, with growing concerns from all parties about the performance of the public education system in New Mexico. The final report to the Legislature from the Legislative Education Committee frames the current situation of public education:

> *“As the impacts of the COVID-19 pandemic fade, the 2022-2023 school year provided increased stability for schools and districts across New Mexico. However, consequences remain, seen across numerous indicators. Chronic absenteeism persists, at 39 percent statewide. Student achievement in reading grew impressively by 4 percentage points, but math slightly declined, and the state’s graduation rate is stagnant. Stark opportunity gaps among student groups linger, and educator vacancy rates increased. Superintendent turnover remains high, with only 23.6 percent (less than a quarter, or 21 of 89) superintendents in the state leading school districts for four years or longer. Student well-being remains a significant concern, with New Mexico last among all states in the 2023 KIDS COUNT Data Book, published by the Annie E. Casey Foundation. Particularly concerning are disconnected youth, or young people between the ages 16 and 24, who are neither working nor in school, at 20 percent of the population’s age group, per the Measure of America.*
> *The New Mexico Public Education Department (PED) saw new leadership again, with the fourth Secretary of Education since 2019 confirmed by the Legislature in January 2023. Despite new leadership, PED has yet to publish a finalized action plan that addresses the Martinez-Yazzie consolidated lawsuit. A draft action plan was published in May 2022, attempting to address the lawsuit that found the state failing to provide an adequate and uniform public education system to all students. The draft action plan, published a year and a half earlier, has had little follow up. And coherent, statewide data systems are still missing at a level policymakers and education leaders need to make informed, consistent, decisions.*

The legislators were supportive and knowledgeable of the APS Board of Education’s shift to Student Outcomes-Focused Governance. Most Albuquerque-area legislators engaged with the Government Affairs team, expressing confidence in the Emerging Stronger Strategic Plan, the district’s road map to achieving goals with a focus on a core mission of providing a world-class education to all students. In addition, the New Mexico Legislature honored Superintendent Scott Elder and the Superintendent’s Student Advisory Council. They also welcomed incoming Superintendent Dr. Gabriella Blakey and expressed gratitude for a smooth leadership transition in the state’s largest school district.

Enclosed is an end-of-session report from the APS Government Affairs team. The report includes the following:

- Link to Bills
- Summary of Bills
- Cabinet Team Leads
- Recommended Action by the Government Affairs Team
- Government Affairs Team Lead

We have included some bills or issues that didn’t pass or don’t have a corresponding bill. These items have been discussed for some time, and the Government Affairs team recommends that the district consider taking policy positions.

Thank you so much for your support, responses, and data as we continue to represent the students of Albuquerque Public Schools.

Johanna King Jessica Martinez Dr. Joseph Escobedo Art Melendres

BUDGET HIGHLIGHTS

FY25 with SFC Amendments_2.12.24.pdf

SEG

Declining enrollment resulted in a $19.9 million reduction to the SEG. This has been a trend since FY18, notably two years ago when the SEG was reduced by $23.9 million. SEG reductions are often offset by increases in other areas of the formula, usually resulting in a net increase in funding for public schools.

K12 Plus Units

The Legislature appropriated $60 million in recurring funding for the K-12 Plus program, designed to increase funding for schools with more than 180 days (or 155 days in districts with four-day school weeks). The FY25 appropriation increases the total funding for K-12 Plus in the SEG to $110.3 million. The appropriation is intended to backfill the nonrecurring appropriation for K-12 Plus in FY24, which PED fully expended this year.

Average Salary Increase

- Local school districts must provide a minimum 3 percent compensation increase for all public school personnel.
- The budget does not allow districts to make an “average” 3 percent salary increase.
- If funds allow, districts may choose to increase compensation above 3 percent.
- Districts must still meet existing obligations, such as compensation increases related to licensure advancement.

Education Innovations

- The budget includes $59 million, including $30 million in new funding, to support various innovative programs and services.
- While the appropriation specifically mentions providing teacher mentorship, educational planning, structured literacy programs, community schools, or career and technical education programs, funds appropriated to the SEG are completely discretionary.
- Districts may use the flexible funds to respond to their students' unique and evolving needs.

- Districts using federal COVID-19 relief funds to support high-impact programs or services should consider using this flexible funding to continue those programs or services as the federal funds expire.

CATEGORICAL APPROPRIATIONS

Transportation Distribution

- The transportation distribution includes base funding of $128 million:
  - An additional $1.5 million to increase transportation personnel salaries by 3 percent
  - An additional $3.9 million to replace the transportation density factor with a new rurality factor
- The Legislature cannot require private school bus contractors to increase salaries. Still, LESC staff estimate the funds provided in the distribution are sufficient to cover the cost of a 3 percent salary increase for private contractors.

Indian Education Fund

  - $20 million
  - The public education department shall begin the distribution of awards from the Indian education fund no later than September 1, 2024

BELOW THE LINE APPROPRIATIONS

School Turnaround Pilot Projects: $4 million to Albuquerque Public Schools

Before and After School Programming for Middle Schools: $160,000 to Albuquerque Public Schools

Summer and Out of School Time Program: (to include literacy and math enrichment, social-emotional learning, physical wellness and swimming, life and career skills, and tutoring) $320,000 to Albuquerque Public School students with an emphasis on under-resourced families

Career Technical Education: $40 million for pilot programs, including career technical education, career technical student organizations, innovation zones, work-based learning initiatives, and equipment, including $5 million for summer internships.

K-12 Plus Program: In addition to K-12 Plus funding in the SEG, the Legislature provided $20 million in nonrecurring funding to support the program. The nonrecurring funds should be used if participation in the K-12 Plus program exceeds the $110.3 million available in the SEG for the program.

Summer Reading Intervention: $30 million for a summer reading intervention program for students based on the science of reading.

Out-of-School Learning, Summer Enrichment, and High-Dosage Tutors: $15 million in PED awards to eligible entities to carry out out-of-school time programs to advance student

achievement, with a priority to establish community learning centers that help students in high-poverty, low-performing schools to meet academic achievement standards.

Early Literacy and Reading Support: $14 million for districts that enroll eligible students in K-12 Plus Schools

Educator Fellows: $20 million for recruiting and retaining fellow educator positions.

Attendance Success Initiatives: $5 million for attendance improvement interventions, including evidence-based programs to train educators on social-emotional skills and self-regulation and improve school safety.

Special Education Initiatives: $6 million for the Public Education Department's implementation of special education initiatives, including providing technical assistance and implementing a statewide individualized educational program process.

Summer Internships: $5 million for summer internship opportunities for working-age high school students.

Teacher Professional Development to PED: $5 million

- $1 million for an educator evaluation system and a learning management system
- $4 million education department for teacher professional development is from the educator licensure fund

Indian Education Initiatives (Navajo Nation and Zuni): $5 million to provide the Navajo Nation and Zuni Pueblo with robust support to develop, implement, or improve student educational programs such as college, career, and life readiness, culturally and linguistically relevant education, including social and emotional learning, culture and identity development, and increasing access to Native American language programs.

Black Education Act: $500,000 to implement provisions of the Black Education Act.

Hispanic Education Act: $500,000 to implement provisions of the Hispanic Education Act.

Indian Education Act: $500,000 to implement provisions of the Indian Education Act.

School Graduation Requirements	
Bill Text and Analysis	HB 171 - School Graduation Requirements Signed into law by Governor

Summary	The law maintains the current requirement of 24 units to earn a high school diploma but makes several changes to the content specified in required units. Graduation requirements now include:
	• 4 units of English
	• 4 units of math
	• 3 units of science
	• 4 units of social science
	• 1 unit of PE
	• 2 locally determined units
	• 5½ elective units
	
	Notable changes to units include:
	• Allowing career and technical education and work-based learning to count in more core subject area requirements
	• Removing Algebra II as a requirement, although it must still be offered in all schools
	• Requiring all students to receive financial literacy in a required unit of government and economics/personal financial literacy
	• Requiring students to select a two-unit pathway concentration as part of elective units. A full table of changes to the required units can be found in the LESC bill analysis.
	
	More about the new graduation requirements:
	• The law removes the requirement that students demonstrate competency in core academic subjects to earn a high school diploma, meaning completing units is all that is required to earn a high school diploma.
	• The law goes into effect for ninth-grade students in the 2025-2026 school year.
	• Local Educational Agencies are required to set two of the 24 required units.
	  ▫ LEAs must work with their school boards or governing councils to approve the two units set at the LEA level.
	  ▫ If a student earns these two locally determined units at a different LEA and transfers, the receiving LEA must accept the two units. This means LEAs must ensure they have a process in place to review student transcripts to accept such earned units.

	• LEAs are also required to develop graduate profiles. ▫ Graduate profiles are a national best practice in which school districts and charter schools—in partnership with their community's families, business leaders, students, and educators—specify students' cognitive, personal, and interpersonal competencies when they graduate. They are locally driven and tailored to each community, but they allow for robust visioning of the purpose of a high school education. LEAs will need to organize community engagement processes to develop graduate profiles. • College and career counselors at LEAs must provide guidance and advisement to students and families that align with the new graduation requirements. • Finally, LEAs will also have to complete Next Step Plans on PED-approved templates, which may mean changing current Next Step Plans that allow each student to develop a personalized, comprehensive plan for their education during high school that aligns with their postsecondary goals.
Cabinet Team Lead	Dr. Antonio Gonzales, Mark Garcia

Recommended Action	• Review and Update Policy for Graduation Requirements in APS
	• Internal Communication Plan:
	  ▫ Teachers
	  ▫ Principals
	  ▫ Counseling Department
	  ▫ Special Education
	  ▫ Career Connected Learning
	  ▫ Middle Schools
	• External Communication Plan:
	  ▫ Students and Families

Government Affairs Lead	Jessica Martinez

School Board Training	
Bill Text and Analysis	SB 137 School Board Training • Enhancing mandatory training for local school boards and governing bodies of charter schools; Adding the number of training hours attended by members to the school support and accountability system; Limiting a local school board's contract extension or termination of a superintendent after a school board election; Amending the campaign reporting act as it applies to local school board candidates; Requiring local school board or governing body • SB37 does not contain an appropriation.
Summary	• Senate Bill 137 clarifies training requirements for school board and charter school governing body members. • SB137 will not burden most school board members, governing body members, and local education agencies, as most stakeholders, including APS, already comply with the bill's provisions. • SB137 creates some modest administrative and fiscal implications for boards, particularly those that do not currently webcast and archive their board meetings. APS already does. • Districts and charter schools must ensure board members fulfill specific training requirements. Doing so may require additional spending on professional development opportunities, including costs for travel, lodging, registration fees, staff time, and tracking completion of specific training requirements. APS already sets aside funding for board member training and travel.
Cabinet Team Lead	Johanna King
Recommended Action	• Review and update Board Governance Manual for School Board Training as needed. • Communication with NMSBA for further discussion • What will be the expense (time, financial, impact on staff) to APS, if any? How will we address these needs as a district?
Government Affairs Lead	Jessica Martinez

Constitutional Amendment *(Not Passed but Recommendation to Review Policy Position)*	
Bill Text and Analysis	SJR 9 State School Board The state school board would comprise 15 members, ten elected and five state officers appointed by the governor (with the consent of the Senate), for staggered terms of six years, as provided by law. Elected board members must be residents of the state school board district from which they are elected and must remain a resident of that district or their term would automatically terminate. Appointed members must be qualified electors; up to three can be members of the same political party. One of the five appointed members must be a tribal representative. At most, two members can be appointed from the same county. SJR9 provides for a transition period from the current structure of the PED and the Public Education Commission (PEC): the PEC districts would be the state school board districts until redistricting occurs after the 2030 federal decennial census, and the PEC would continue until replaced by the elected members of the state school board on January 1, 2027. As this is a constitutional amendment, its adoption is *subject to voter approval at the next general election or special election before the next general election date*. After the adoption of this amendment, SJR9 specifies that elected members of the state school board would be elected at the 2026 general election for staggered terms beginning January 1, 2027, and appointed members may be appointed before January 1, 2027, for staggered terms starting January 1, 2027, and may exercise their powers and duties while awaiting Senate confirmation. SJR 9 does not include an appropriation. **Support:** Legislators overwhelmingly and bicamerally expressed concerns about low student proficiency and leadership instability due to turnover within the Public Education Department as factors contributing to poor student outcomes in New Mexico. **Opposition:** • Elizabeth Groginsky, Secretary of the Early Childhood Education and Care Department, observed that if SJR 9 were to pass, removing public education from the governor's cabinet could result in a loss of close communication, collaboration, and consistency among her department, higher education and other agencies tasked with child well being and learning.

	• The current Public Education Commission, which is responsible for state-authorized charter schools, would see its focus diluted and, therefore, also opposes SJR 9. • The Greater Albuquerque Chamber of Commerce expressed concerns that the proposed structure of the state school board will further exacerbate regional disputes between geographic areas of the state and will not effectively remove “politics” from the education discussion. • Stalled in the House Education Committee in 2024
Summary	Proposing an amendment to Article 12 of the Constitution of New Mexico by repealing Section 6 and adding a new Section 6 to replace the Public Education Commission with a State School Board to set policy; have control, management, and direction of distribution of school funds and financial accounting for all public schools as provided by law; and direct the Public Education Department.
Cabinet Team Lead	Superintendent Gabriella Blakey
Recommended Action	• Internal discussions during the interim to establish APS's position regarding the proposed constitutional amendment. Has the instability within the PED structure had a measurable impact on APS student outcomes? • Review the benefits of regional representation on a state school board vs. Public Education Commission, given APS size and geographical scope. • Review a state school board and superintendent's impact on APS's relationships with our charter schools, if any.
Government Affairs Lead	Joseph Escobedo

School Construction, Renovation, and Inflation Stabilization.	
Summary	To offset rising construction costs resulting from supply backlogs and labor shortages, APS and school districts statewide need funding for **School Construction, Renovation, and Inflation Stabilization**. Such funding would allow school districts like APS to complete construction projects already approved by voters and the legislature that have stalled due to astronomical labor and materials costs. Funding to complete existing construction projects would also benefit statewide economic development. Increasing school construction and renovation funding would allow school districts like APS to explore creative and collaborative partnerships for safety, learning, and improved student outcomes. For example, APS would like to partner with the City of Albuquerque to expand violence intervention programs to all high schools; these programs would be similar to those at West Mesa High School and Washington Middle School. In addition, APS and the New Mexico Public Education Department are looking into converting a school impacted by declining enrollment into an Albuquerque Reading Center, where scientifically-based reading instruction would be provided to students who need extra support in a setting conducive to improving literacy skills
Cabinet Team Lead	John Dufay, Acting Chief Operations Officer
Recommended Action	• Update construction shortfall outlook document • Identify legislative champions of issue • Meet with PED/PSFA on construction costs • Develop proposed funding bill or funding mechanism through PSCOC/PSFA
Government Affairs Lead	Joseph Escobedo

Business Cloud Software System	
Summary	APS needs a reliable **Business Cloud Software System** to help ensure secure and transparent business processes. The district’s current system is woefully out-of-date. A new system would help with all financial transactions, including budgeting, payroll, procurement, inventory, and accounts payable. It also would be used for state and federal financial reporting.
Cabinet Team Lead	Rennette Apodaca, Chief Financial Officer
Recommended Action	• Update business system cost estimate • Explore alternative funding for the financial system through bond/mill levy • Identify funding requests that would offset the cost of the financial system • Meet with PED on the Financial System through the Finance Department. • Decide next steps
Government Affairs Lead	Jessica Martinez

Technology Device and Connectivity Funding	
Summary	**Technology Device and Connectivity Funding** is essential to provide an equitable education and core instructional materials for all New Mexico students. School districts are working to ensure all students have a device using Elementary and Secondary School Emergency Relief (ESSER) funds, which expire in 2024. The New Mexico Legislature should develop and consistently fund technology devices and connectivity for all students.
Cabinet Team Lead	Dr. Richard Bowman, Chief Strategy and Technology Officer
Recommended Action	• Update technology device and connectivity cost estimate • Explore alternative funding for the technology and connectivity through bond/mill levy • Identify legislative champion • Draft a bill
Government Affairs Lead	Joseph Escobedo

School Transportation	
Summary	As New Mexico wrangles with high-profile challenges in addressing academic achievement and educational equity, statewide **School Transportation** is a key component of the promise of educational equity. Students eligible for transportation are less likely to be chronically absent, improving their achievement and academic outcomes. The legislature should look at the current student transportation formula and ensure that districts are sufficiently funded and do not have to supplement transportation funds from operational. The formula should also provide equitable funding for transportation for magnet schools, which would provide more school choices for students and families.
Cabinet Team Lead	John Dufay, Acting Chief Operations Officer
Recommended Action	• Establish the baseline of what our funding covers and what shortfall there is • Identify policy issues around transportation that need to be changed • Meet with LESC, who is studying transportation
Government Affairs Lead	Jessica Martinez

Staying in Touch with Legislators

Government Affairs is transitioning to a more proactive stance for the district. Team members will send a regular newsletter to state and local officials with information on goal and guardrail progress, construction projects, APS successes, and more. The newsletter will also include invitations to school and district events.

In addition, the team will organize quarterly “hometown” meetings where a few legislators will meet with district representatives to discuss issues pertaining to their districts. The meetings will take place at schools and include an informal coffee and chat, a school tour, a presentation by the superintendent on district priorities, and time for questions and answers.

In addition to the hometown meetings, the Government Affairs team will meet regularly with the House and Senate leaders, including Sen. Mimi Stewart, President Pro-Tempore; Rep. Andres Romero, Legislative Education Study Committee Chair and House Education Chair; and Rep. Javier Martinez, Speaker of the House.

Deferred Maintenance

The Government Affairs Team recommends that the district request funding for deferred maintenance for all capital outlay requests from legislators. Deferred Maintenance refers to necessary repairs or upgrades that have been postponed due to budget constraints or other reasons.

- The proposed process:
- Maintenance and Operations identifies deferred maintenance projects at each school (projects should be under $500,000/school)

- Government Affairs works with principals and other leadership members to train and support engagement with legislators and the community to communicate the need for deferred maintenance funding effectively
- Working with M&O, a list of priorities would be compiled and submitted to the Legislative Council Service by October
- Addressing deferred maintenance is crucial, and effective communication is vital in securing necessary funding and support.

Public School Capital Outlay Grants (House Bill 207)

- HB207 will require the Public School Capital Outlay Council (PSCOC) to make an annual distribution for the lease assistance program. Currently, disbursements for the lease assistance program are optional and made at PSCOC’s discretion.
- PSCOC will be required to distribute the annual lease assistance. This will not significantly impact current practice; while the lease assistance distribution has long been discretionary, PSCOC has never opted to forego the distribution.
- PSCOC will retain its ability to set the per-MEM multiplier in the lease assistance formula annually.

School Local Share Adjustment Waiver (Senate Bill 76)

- SB76 makes a technical change to the Public School Capital Outlay Act to clarify that a school district’s eligibility for local match waivers will be based on their local match amount prior to a temporary local match reduction enacted in 2023.
- SB76 will not significantly impact current practice or school districts’ eligibility for waivers.

Lottery and Opportunity Scholarship Changes (Senate Bill 239)

- Senate Bill 239 changes the New Mexico Legislative Lottery Scholarship Act and the Opportunity Scholarship Act. The bill provides language clarifying credit hour requirements for both scholarships:
    - For the Lottery Scholarship, the bill defines full-time as 30 or more credit hours each year in state education institutions and 24 or more credit hours in community colleges, including summer semesters. It clarifies that the Lottery Scholarship can be used at tribal colleges.
    - For the Opportunity Scholarship, the bill specifies that students must be enrolled in at least six credit hours per semester. However, their requirements do not apply during the final semester.
- SB239 also amends current law to specify that dual credit courses do not count toward credit-hour caps.
- College and career counselors in New Mexico high schools must advise students about changes to the Lottery and Opportunity scholarships.
- Because dual credit courses will no longer count toward credit hour caps, students may be allowed to take additional dual credit courses without worrying about their impact on scholarships.

MEMORIALS

LESC Middle School Study (House Memorial 4)

- House Memorial 4 requests LESC to study middle school structure, curriculum, funding, and design. HM4 also requests LESC to make recommendations to the Legislature and the governor about how to enhance the quality of middle school education in New Mexico to equitably serve all students through a final report due by December 31, 2024.
- LESC is requested to work with several education professionals, organizations, and individuals statewide, which will mean the participation of some LEAs in this study.
- The memorial requests that in studying middle schools, LESC works with a representative group of youth (including youth that reflect New Mexico’s student demographics and the student groups named in the Martinez-Yazzie consolidated lawsuit), teacher preparation program leaders, middle school teachers, and educational leaders, school counselors and other instructional support providers, school safety and school resource officers, higher education institutions, health professionals, community members, and PED.

Study Class Size Reduction (House Memorial 20)

- House Memorial 20 requests LESC to study kindergarten through 12th-grade class-size reductions, including the potential effects on student outcomes, staffing, and funding. Findings from the study will be published and presented to the governor and the Legislature by December 31, 2024.
- HM20 requires LESC to work with various education stakeholders, including school district and charter school leadership.
- LESC staff will select a sample of school districts and charter schools across the state and request participation in the study.
- LEAs will be requested to provide quantitative and qualitative information regarding class sizes and their impact on student outcomes, staffing, and funding from a school-level perspective.

Study Teacher Recruitment and Retention (House Memorial 29)

- House Memorial 29 requests LESC to study compensation and career advancement opportunities for New Mexico public school teachers. Findings from the study are requested to be published and presented to the governor and the Legislature by December 31, 2024.
- HM29 requests LESC to work with various education stakeholders, including school district and charter school leadership. LESC staff will select a sample of school districts and charter schools across the state and request participation in the study.
- LESC recognizes the needs of schools and districts vary substantially across the state and aims to reflect this diversity in its study. LEAs will be requested to provide quantitative and qualitative information regarding teacher recruitment and retention from a school-level perspective.

PERA & ERB Pension Benefit Structures (Senate Memorial 4)

- Senate Memorial 4 requests the Legislative Finance Committee, the Investments and Pensions Oversight Committee, and the University of New Mexico Bureau of Business and Economic Research collaborate in completing a comprehensive study that focuses on equalizing the benefits structures of the Educational Retirement Board and the Public Employees Retirement Association.