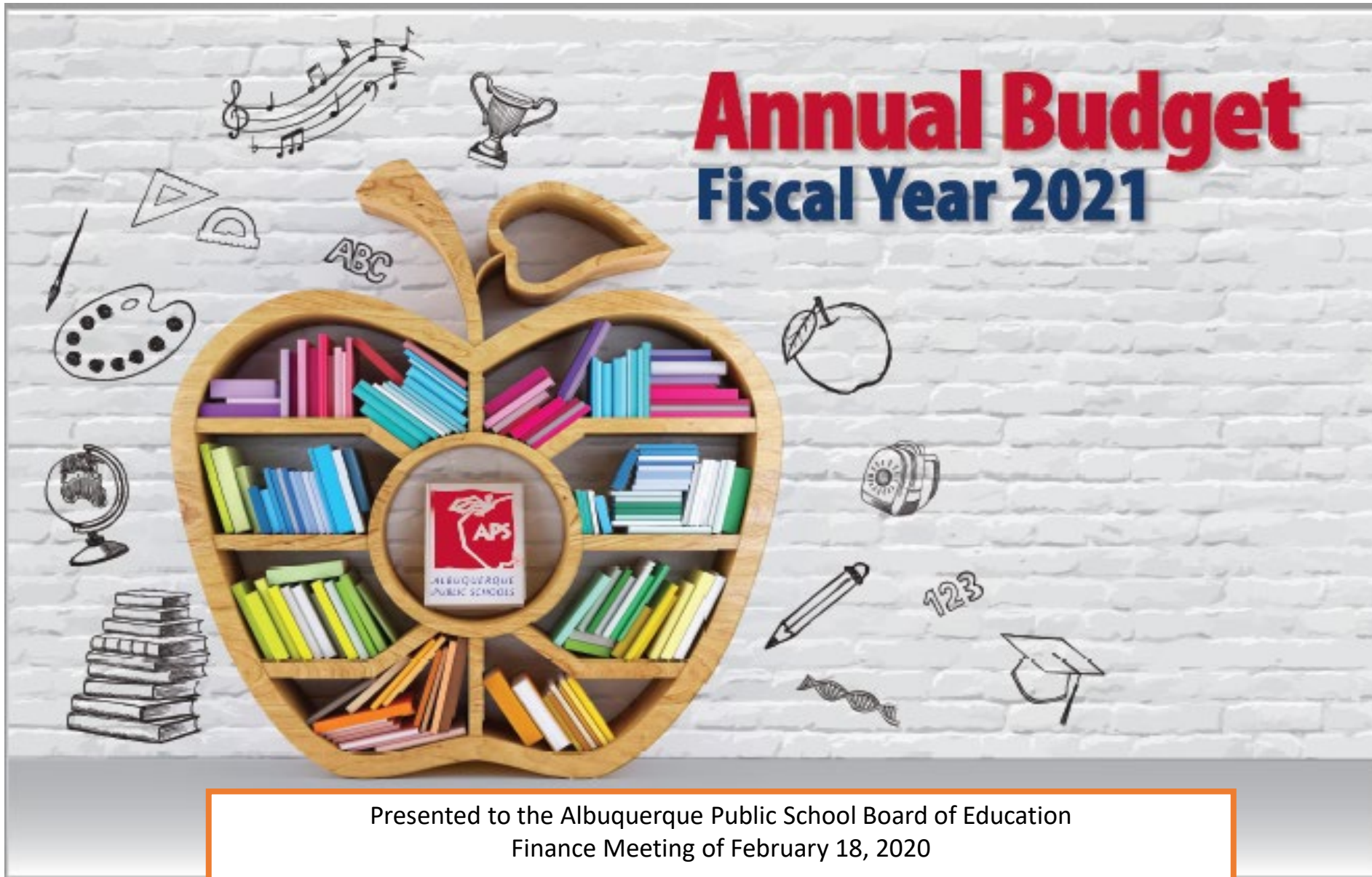


# Annual Budget Fiscal Year 2021



Presented to the Albuquerque Public School Board of Education  
Finance Meeting of February 18, 2020

Presenters: Tami J. Coleman, Chief Financial Officer  
Teresa Scott, Executive Director, Budget and Strategic Planning

# In this Presentation

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## FY21 Budget Planning Process & Timeline

- January 21<sup>st</sup> through February 20<sup>th</sup> Legislative Session.
- February-June regularly scheduled Budget Steering Committee meetings.
- **February Finance Committee Meeting opening FY21 presentation.**
- February-May, the district will request stakeholder's input to the budget.
- March Finance Committee Meeting update, discussion and recommendations.
- March 2<sup>nd</sup> through March 6<sup>th</sup> Budget Call for Schools and Departments.
- April Finance Committee Meeting update, discussion and recommendations.
- May 4<sup>th</sup> and 5<sup>th</sup> Compile Proposed Budget.
- May 18<sup>th</sup> Finance Meeting Budget Presentation/Vote.
- May 20<sup>th</sup> Board of Education Meeting Final Approval
- Budget due to PED in May.
- PED Technical Review date to be determined.

# School's Budget Call Calculations

March 2, 2020 – March 20, 2020

Schools receive funding based primarily upon their student enrollment at the 80<sup>th</sup> day of the current year.

- Staffing formulas utilizing enrollment are used to provide FTE allocations.
- Schools receive an allocation of at-risk ~~discretionary~~ dollars based on the at-risk formula for their school.
- Schools receive an allocation of non-salary dollars based upon a per/student amount by level.
- Non-Traditional Schools receive funds based on their individualized programs.
- Contingency (reserve) funds are set aside to address compliance adjustments during the school year.

# Central Department Budget Call Calculations

March 19, 2020 – April 6, 2020

- Department staffing is based on actual salaries and benefits.
- Non-salary funds are determined by current budget, anticipated department changes and spending trends.
- Individual requests for variances are accepted in writing and will be reviewed by the budget steering committee.

# FY20 910B5

## State Equalization Guarantee Distribution Formula

Total Students 79,362.75  
(average 80/120 day FY2019)

Unit Value = \$ 4,602.27

SEG (910B5) Section	Students	Units	FY20 Budgeted Revenue (SEG Generated)	FY20 Budgeted Expenditures (based on need)	Budget Variance
<b>Allocated Educational Costs</b>					
Special Education	19,626.00	33,145.300	\$ 152,543,620	\$ 170,267,799	\$ (17,724,179)
Elementary Fine Arts	43,315.00	2,165.750	\$ 9,967,366	\$ 12,151,298	\$ (2,183,932)
Bilingual	10,204.50	2,068.420	\$ 9,519,427	\$ 11,601,667	\$ (2,082,240)
Elementary PE	11,469.00	688.140	\$ 3,167,006	\$ 8,441,908	\$ (5,274,902)
Nat Board Cert Teacher	380 FTE	570.000	\$ 2,623,294	\$ 2,623,294	\$ (0)
At-Risk*	79,362.75	14,047.207	\$ 64,649,039	\$ 69,009,201	\$ (4,360,162)
ELTP	6,808.00	748.880	\$ 3,446,548	\$ 4,297,554	\$ (851,006)
K-5 Plus	1,688.00	506.400	\$ 2,330,590	\$ 6,394,589	\$ (4,063,999)
<b>Total Allocated Educational Costs</b>		<b>53,940.097</b>	<b>\$ 248,246,890</b>	<b>\$ 284,787,310</b>	<b>\$ (36,540,420) ***</b>
<b>Basic Educational Costs</b>					
Basic Program	79,362.75	95,176.795	\$ 438,029,308		
T/E & TCI	79,362.75	7,423.790	\$ 34,166,286		
Size Adjustment	2,067.50	377.866	\$ 1,739,041		
Charter School	70.50	7.050	\$ 32,446		
Home School	43.50	4.350	\$ 20,020		
<b>Total Basic Educational Costs</b>		<b>102,989.851</b>	<b>\$ 473,987,102</b>	<b>\$ 437,446,682</b>	<b>\$ 36,540,420</b>
<b>Total PROGRAM (Generated Amount)</b>			<b>\$ 722,233,992</b>	<b>\$ 722,233,992</b>	
Adjusted Credits			\$ (4,183,597)	\$ (4,183,597)	
<b>Total SEG</b>		<b>156,929.948</b>	<b>\$ 718,050,394</b>	<b>\$ 718,050,394</b>	

Estimated Final SEG pending PED final adjustment letter

# At-Risk Funds

	FY20 Budgeted Expenditures (based on need)	
<b>*At-Risk</b>		
Eldorado Wellness Room Pilot	\$48,830	
Equity & Engagement Opportunity	\$808,241	
Health Services	\$23,808,024	
Innovation Department	\$428,485	
International Bacclaureate Program	\$366,337	
MRI-Assistance	\$1,906,124	
MS/HS Arts	\$6,335,580	
Native American	\$309,704	
Non-traditional School**	\$17,756,144	
Professional Development	\$3,260,827	
Reading/Literacy	\$1,078,819	
Refugee Program	\$434,102	
Student/Family/Community	\$2,276,200	
Student/Parent Center	\$675,914	
Summer Learning Programs	\$3,016,622	
Truancy	\$592,669	
Vocational Education	\$5,906,579	
<b>Grand Total</b>	<b>\$69,009,201</b>	
Supplemental At-Risk	\$36,540,420	***
<b>Total At-Risk</b>	<b>\$105,549,621</b>	
<b>Other Programs that benefit At-Risk Student Success</b>		
Athletics	\$6,226,733	
R.O.T.C./J.R.O.T.C	\$3,740,347	
<b>Grand Total</b>	<b>\$9,967,080</b>	

**State Calculated At-Risk Formula:**

APS Three year average of low socioeconomics	0.265
APS Three year average of student mobility	0.285
APS Three year average of English Learners	0.157
<b>Total</b>	<b>0.707</b>
Multiplied by State Statute Factor	0.25
<b>Gives District Factor</b>	<b>0.177</b>
Multiplied by District Full Enrollment	79,362.75
<b>Total Units</b>	<b>14,047.207</b>

**\*\*Non-Traditional Schools**

- CAREER ENRICHMENT CENTER
- COLLEGE & CAREER HIGH SCHOOL (APS @ CNM)
- COYOTE WILLOW FAMILY SCHOOL
- DESERT WILLOW FAMILY SCHOOL
- EARLY COLLEGE ACADEMY
- eCADEMY
- FREEDOM HIGH SCHOOL
- NEW FUTURES
- nex+gen ACADEMY HIGH SCHOOL
- SCHOOL ON WHEELS
- TRANSITION SERVICES
- VISION QUEST MIDDLE SCHOOL

# House Appropriations & Finance Committee

## Substitute for House Bill 2 and 3

APS **DRAFT** analysis of HAFC/H2&3 as of February 7, 2020

	Millions General Fund	APS ~ % of NM 23.40%
<b>Total Appropriations</b>	<b>\$ 3,256,168.30</b>	<b>\$ 761,943.38</b>

**Specific amounts as identified in the bill (All amounts are not additional, some are the same as FY20)**

Average 5% salary increase to all licensed teachers whose primary duty is classroom instruction	\$ 73,975.20	\$ 17,310.20
Average 4% salary increase for all school personnel, other than licensed teachers whose primary duty is classroom instruction	\$ 33,447.40	\$ 7,826.69
At-risk factor change from .25 to .30 (contingent on passing legislation)	\$ 50,152.10	\$ 11,735.59
Elementary Physical Education Programs	\$ 6,000.00	\$ 1,404.00
Professional development focused on case management, tutoring, data-guided instruction, coaching or other evidence-based practices	\$ 11,000.00	\$ 2,574.00
Provide evidence-based structured literacy interventions & develop literacy collaborative models for kindergarten through second grade.	\$ 10,000.00	\$ 2,340.00
Extended Learning Time Program (contingent @ districts based on actual participation)	\$ 71,394.10	\$ 16,706.22
Kindergarten Five Plus (K5+) (contingent @ districts based on actual participation)	\$ 119,895.90	\$ 28,055.64
Purchase culturally & linguistically appropriate instructional materials	\$ 30,000.00	\$ 7,020.00

Other Guidance

	APS for FY20
75% of funds for a district with greater than 750 students must be budgeted in functions 1000, 2100 and 2200.	78%

New Appropriation

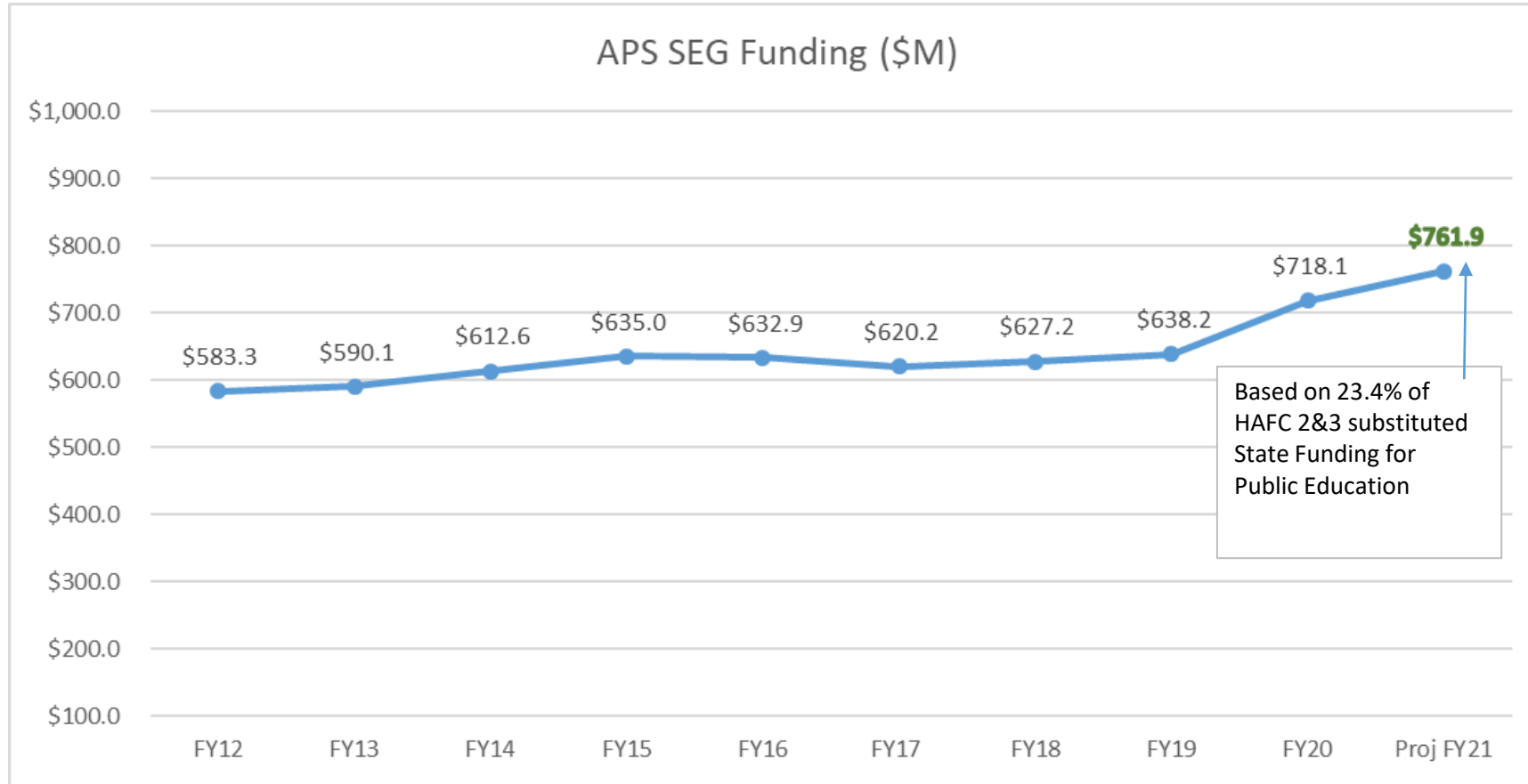
Increased Appropriation

Re-appropriated



# State Equalization Guarantee

Projected Funding as of February 7, 2020 based on HAFC Substitute HB2&3



# FY21 Budgeting Considerations

- Decline in enrollment estimated at 1300 students
- Multiple index rate changes in State Equalization Formula
- Mandated compensation changes
- Increase at-risk (discretionary) fund allocations to schools
- New Non-Traditional Tech Middle School
- Art & Music in every Elementary-phase 3
- Extended Learning Programs
- Kindergarten 5 Plus Programs