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HOUSE BILL 161

57TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2026

INTRODUCED BY

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AN ACT

RELATING TO PUBLIC SCHOOL FINANCE; CHANGING THE PROGRAM UNIT
CALCULATION FOR K-12 PLUS SCHOOLS BASED ON THE NUMBER OF
ADDITIONAL INSTRUCTIONAL HOURS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

SECTION 1. Section 22-8-23.14 NMSA 1978 (being Laws 2023,
Chapter 19, Section 3) is amended to read:

"22-8-23.14. K-12 PLUS PROGRAM UNITS--ADDITIONAL PROGRAM
UNITS.--

A. A public school operating on a five-day calendar
that provides more than one hundred eighty days of instruction
and more than one thousand one hundred forty hours of
instruction, and a public school operating on a four-day
calendar that provides more than one hundred fifty-five days of
instruction and more than one thousand one hundred forty hours

.232940.1

1 of instruction, shall be considered a "K-12 plus school". Each
2 school district or charter school with a K-12 plus school shall
3 be eligible to receive program units for students in that
4 public school.

5 B. The number of K-12 plus program units is
6 determined ~~[by multiplying]~~ as follows:

7 (1) for a K-12 plus school providing up to one
8 thousand one hundred ninety-five instructional hours, by
9 dividing the number of instructional hours provided between one
10 thousand one hundred forty and one thousand one hundred ninety-
11 five instructional hours by five and one-half, multiplying that
12 number by the MEM in department-approved K-12 plus schools and
13 multiplying that number by the cost differential factor of
14 twelve thousandths and the number of instructional days;
15 ~~[provided between;~~

16 ~~(1) one hundred eighty-one and one hundred~~
17 ~~ninety instructional days for a public school with a five-day~~
18 ~~school week; and~~

19 ~~(2) one hundred fifty-six and one hundred~~
20 ~~sixty-five instructional days for a public school with a four-~~
21 ~~day school week.~~

22 ~~G. The number of K-12 plus program units is~~
23 ~~determined by multiplying] and~~

24 (2) for a K-12 plus school that provides more
25 than one thousand one hundred ninety-five instructional hours:

1 (a) for a five-day K-12 plus school, by
2 dividing the number of instructional hours provided between one
3 thousand one hundred ninety-five and one thousand two hundred
4 seventy-seven and one-half by five and one-half, multiplying
5 that number by the MEM in department-approved K-12 plus schools
6 and multiplying that number by the cost differential factor of
7 sixteen thousandths; [~~and the number of instructional days~~
8 ~~provided between:~~

9 ~~(1) one hundred ninety-one and two hundred~~
10 ~~five instructional days for a public school with a five-day~~
11 ~~school week; and~~

12 ~~(2) one hundred sixty-six and one hundred~~
13 ~~seventy-five instructional days for a public school with a~~
14 ~~four-day school week] and~~

15 (b) for a four-day K-12 plus school, by
16 dividing the number of instructional hours provided between one
17 thousand one hundred ninety-five and one thousand two hundred
18 fifty by five and one-half, multiplying that number by the MEM
19 in department-approved K-12 plus schools and multiplying that
20 number by the cost differential factor of sixteen thousandths.

21 ~~[D.]~~ C. A school district is eligible for the total
22 number of program units calculated in this manner for every K-
23 12 plus school in that school district.

24 ~~[E.]~~ D. No later than October 15 of each year, a
25 school district or charter school that wishes to establish a

1 new K-12 plus school for the next fiscal year shall submit to
2 the department the actual number of students participating in
3 each of its K-12 plus schools in the current year and an
4 estimate of the number of students that the school district or
5 charter school expects will participate in each K-12 plus
6 school in the next year.

7 ~~[F.]~~ E. No later than November 15 of each year, the
8 department shall notify the legislature of the number of
9 students participating in K-12 plus schools in the current
10 school year and the number of students projected to participate
11 in K-12 plus schools in the next school year."

12 **SECTION 2. APPLICABILITY.**--The provisions of this act
13 apply to the 2026-2027 school year and subsequent school years.