

The logo for Ann Arbor Public Schools features a stylized orange bracket-like shape framing the text. Inside the bracket, there are three colored squares: a blue square with a white star, a red square with a white heart, and a yellow square with a white exclamation mark. The text "ANN ARBOR PUBLIC SCHOOLS" is in a bold, sans-serif font, and "LEAD. CARE. INSPIRE." is in a smaller, all-caps, sans-serif font below it.

ANN ARBOR PUBLIC SCHOOLS
LEAD. CARE. INSPIRE.

AAPS 2024-25 PROPOSED FINAL AMENDED GENERAL FUND AND SPECIAL REVENUE FUND BUDGETS

Presented to the Board of Education June 11, 2025

2024-25 Proposed Final Amended General Fund Budget

Revenues Increase of \$807K

- Local - **\$159K increase** to reconcile final tax collections
Taxable value additions, adjustments & delinquencies
- State - **\$462K decrease** due to carry over of unspent funds
- Federal - **\$1.1M increase** based on an expected increase in grants

2024-25 Proposed Final Amended General Fund Budget

	2024-2025 Adopted Original Budget June 26, 2024	2024-2025 Adopted 2nd Amended Budget March 19, 2025	2024-2025 Proposed Amended Budget June 25, 2025	Variance 2nd Amended vs Final
Revenue				
Local sources	\$ 108,394,379	\$ 111,586,294	\$ 111,746,079	\$ 159,785
State sources	156,790,898	150,664,146	150,201,472	(462,674)
Federal sources	10,975,715	9,845,062	10,954,833	1,109,771
Interdistrict sources	42,331,168	44,290,521	44,290,521	-
Total Revenue	\$ 318,492,160	\$ 316,386,023	\$ 317,192,905	\$ 806,882

2024-25 Proposed Final Amended General Fund Budget

Expenditures Increase of \$1.6M

- **\$156K decrease** for wages and benefits based on current year staffing
- **\$1.7M increase** for purchased services for special education, custodial services, transportation and supplies & materials

2024-25 Proposed Final Amended General Fund Budget

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Expenditures				
Instructional Services				
Basic Programs (111x)	\$ 140,557,885	\$ 142,336,231	\$ 142,391,870	\$ 55,639
Added Needs (112x)	42,001,329	38,697,688	40,456,520	1,758,832
Adult & Continuing Education (113x)	305,704	362,841	348,918	(13,923)
Total Instruction Services	\$ 182,864,918	\$ 181,396,760	\$ 183,197,308	\$ 1,800,548
Instructional Support Services				
Pupil (121x)	\$ 38,258,865	\$ 35,261,176	\$ 35,760,932	\$ 499,756
Instructional Staff (122x)	13,593,477	15,978,519	15,432,689	(545,830)
School Administration (124x)	18,178,298	17,146,988	16,756,263	(390,725)
Athletics (129x)	4,258,024	4,566,466	4,487,694	(78,772)
Total Instructional Support Services	\$ 74,288,664	\$ 72,953,149	\$ 72,437,578	\$ (515,571)
Non-Instructional Support Services				
General Administration (123x)	\$ 3,945,239	\$ 3,737,125	\$ 3,435,906	\$ (301,219)
Business Services (125x)	3,977,932	3,306,691	3,137,771	(168,920)
Operations & Maintenance (126x)	23,549,212	23,324,344	23,847,038	522,694
Transportation (127x)	9,336,199	9,695,179	10,632,864	937,685
Central (128x)	7,648,238	8,204,806	8,269,028	64,222
Total Non-Instructional Support Services	\$ 48,456,820	\$ 48,268,145	\$ 49,322,607	\$ 1,054,462
Community Activities (14xx)	\$ 1,353,218	\$ 1,971,197	\$ 1,034,571	\$ (936,626)
Other Financing Sources/Uses	\$ 121,603	\$ 154,310	\$ 367,850	\$ 213,540
Total Expenditures	\$ 307,085,223	\$ 304,743,561	\$ 306,359,914	\$ 1,616,353

2024-25 Proposed Final Amended General Fund Budget

Fund Balance

- Fund Balance **decrease of \$809K** from existing budget; projected Fund Balance **increase of \$10.8M**
- Projected ending fund balance of \$17,975,183 or 5.67% of revenue and 5.87% of expenditures
- Projected ending fund balance is \$1,073 per student
- Projected ending fund balance would cover 15.26 days of operations

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Total Expenditures	\$ 307,085,223	\$ 304,743,561	\$ 306,359,914	\$ 1,616,353
Revenue Over (Under) Expenditures	\$ 11,406,937	\$ 11,642,462	\$ 10,832,991	\$ (809,471)
Fund Balance - Beginning of Year	\$ 4,784,864	\$ 7,142,192	\$ 7,142,192	\$ -
Fund Balance - End of Year	\$ 16,191,801	\$ 18,784,654	\$ 17,975,183	\$ (809,471)
Fund Balance as a Percent of Revenues	5.08%	5.94%	5.67%	-0.27%
Fund Balance as a Percent of Expenditures	5.27%	6.16%	5.87%	-0.29%

2024-25 Proposed Final Amended General Fund Budget

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Interdistrict sources	42,331,168	44,290,521	44,290,521	-
Total Revenue	\$ 318,492,160	\$ 316,386,023	\$ 317,192,905	\$ 806,882
Expenditures				
Instructional Services				
Basic Programs (111x)	\$ 140,557,885	\$ 142,336,231	\$ 142,391,870	\$ 55,639
Added Needs (112x)	42,001,329	38,697,688	40,456,520	1,758,832
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General Administration (123x)	\$ 3,945,239	\$ 3,737,125	\$ 3,435,906	\$ (301,219)
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Total Non-Instructional Support Services	\$ 48,456,820	\$ 48,268,145	\$ 49,322,607	\$ 1,054,462
Community Activities (14xx)	\$ 1,353,218	\$ 1,971,197	\$ 1,034,571	\$ (936,626)
Other Financing Sources/Uses	\$ 121,603	\$ 154,310	\$ 367,850	\$ 213,540
Total Expenditures	\$ 307,085,223	\$ 304,743,561	\$ 306,359,914	\$ 1,616,353
Revenue Over (Under) Expenditures	\$ 11,406,937	\$ 11,642,462	\$ 10,832,991	\$ (809,471)
Fund Balance - Beginning of Year	\$ 4,784,864	\$ 7,142,192	\$ 7,142,192	\$ -
Fund Balance - End of Year	\$ 16,191,801	\$ 18,784,654	\$ 17,975,183	\$ (809,471)
Fund Balance as a Percent of Revenues	5.08%	5.94%	5.67%	-0.27%
Fund Balance as a Percent of Expenditures	5.27%	6.16%	5.87%	-0.29%

2024-25 Proposed Final Amended Special Revenue Funds

Food Service

Food Service Fund - This fund is used to account for the operation of a school district's food service program. Receipts come from school lunch food sales, catering services, state school aid, and federal awards under the National School Lunch Program administered by USDA.

- Free breakfast and lunch for all students
- Decrease in participation

2024-25 Proposed Final Amended Special Revenue Funds

Food Service Budget

	2024-2025 Adopted Original Budget June 26, 2024	2024-2025 Proposed Amended Budget June 25, 2025	Variance
Revenue			
Local sources	\$ 284,445	\$ 319,222	\$ 34,777
State sources	275,935	4,043,081	3,767,146
Federal sources	8,413,601	4,261,031	(4,152,570)
Interdistrict sources	-		
Total Revenue	\$ 8,973,981	\$ 8,623,334	\$ (350,647)
Expenditures			
Support Services	\$ 100,000	25,599	(74,401)
Food Services	8,873,981	8,243,440	(630,541)
Capital Outlay			
Total Expenditures	\$ 8,973,981	\$ 8,269,039	\$ (704,942)
Revenue Over (Under) Expenditures	-	354,295	354,295
Fund Balance - Beginning of Year	943,022	583,906	
Fund Balance - End of Year	\$ 943,022	\$ 938,201	
Fund Balance as a Percent of Revenue	10.51%	10.88%	0.37%
Fund Balance as a Percent of Expenditures	10.51%	11.35%	0.84%

2024-25 Proposed Final Amended Special Revenue Funds

Community Services Fund

Community Services Fund - This fund is used to account for the operations of the Recreation, Community Education, and the Child Care programs.

- Due to decreases in participation

2023-24 Proposed Final Amended Special Revenue Funds

Community Services Budget

	2024-2025 Adopted Original Budget June 26, 2024	2024-2025 Proposed Amended Budget June 25, 2025	Variance
Revenue			
Local sources	\$ 6,550,429	\$ 5,347,347	\$ (1,203,082)
State sources	-	-	
Federal sources	-	-	-
Total Revenue	\$ 6,550,429	\$ 5,347,347	\$ (1,203,082)
Expenditures			
School/Student	\$ 6,550,429	\$ 5,209,288	\$ (1,341,141)
Capital Outlay	-	-	-
Total Expenditures	\$ 6,550,429	\$ 5,209,288	\$ (1,341,141)
Revenue Over (Under) Expenditures	\$ -	\$ 138,059	\$ 138,059
Fund Balance - Beginning of Year	\$ 1,239,203	\$ 768,100	
Fund Balance - End of Year	\$ 1,239,203	\$ 906,159	\$ (333,044)
Fund Balance as a Percent of Revenue	18.92%	16.95%	-1.97%
Fund Balance as a Percent of Expenditures	18.92%	17.40%	-1.52%

2024-25 Proposed Final Amended Special Revenue Funds

Student/School Activity Fund

Student/School Activity Fund - This fund is used to account for monies fundraised and expended for specific purposes by student or other internal groups.

- Funds belong to student clubs and accounts
- District is the agent for these funds; not the owner

2024-25 Proposed Final Amended Special Revenue Funds

Student/School Activity Budget

	2024-2025 Adopted Original Budget June 26, 2024	2024-2025 Proposed Amended Budget June 25, 2025	Variance
Revenue			
Local sources	\$ 924,624	\$ 959,624	\$ 35,000
State sources	-	-	-
Federal sources	-	-	-
Total Revenue	\$ 924,624	\$ 959,624	\$ 35,000
Expenditures			
School/Student	\$ 924,624	\$ 959,624	\$ 35,000
Capital Outlay	-	-	-
Total Expenditures	\$ 924,624	\$ 959,624	\$ 35,000
Revenue Over (Under) Expenditures	-	-	-
Fund Balance - Beginning of Year	1,295,050	1,295,050	
Fund Balance - End of Year	\$ 1,295,050	\$ 1,295,050	\$ -
Fund Balance as a Percent of Revenue	140.06%	134.95%	-5.11%
Fund Balance as a Percent of Expenditures	140.06%	134.95%	-5.11%