



AAPS 2025-26 PROPOSED GENERAL FUND AND SPECIAL REVENUE BUDGETS AND INFORMATION

Board of Education

June 11, 2025

Comparison of Change in FTE Employees and FTE Students Fiscal Years 2014-15 to 2024-25

Fiscal Year	FTE Employees	Change	FTE Students	Change
2014-15	1,647	-	16,834.32	-
2015-16	1,793	146	17,113.37	279.05
2016-17	2,034	241	17,460.62	347.25
2017-18	2,090	56	17,698.56	237.94
2018-19	2,075	(15)	17,945.78	247.22
2019-20	2,088	13	17,961.48	15.70
2020-21	2,131	43	17,881.90	(79.58)
2021-22	2,118	(13)	16,955.91	(925.99)
2022-23	2,176	58	16,943.73	(12.18)
2023-24	2,127	(49)	16,877.00	(66.73)
2024-25	1,919	(208)	16,742.98	(134.02)
Total Change		272		(91.34)

Over the last ten years, AAPS has lost **91.34** student FTEs and added **272** employee FTEs.

The vast majority of the employees added over the past ten years are teachers.

10 Year Employee FTE Comparison

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	Variance
Superintendent's Cabinet	8	6	9	9	9	9	9	9	9	8	7	(1)
Principals (AAAA)	56	56	60	64	67	67	67	66	70	69	58	2
Directors	14	20	20	16	14	17	17	19	21	22	21	7
Teachers (AAEA)	1,037	1,164	1,347	1,400	1,394	1,402	1,427	1,451	1,474	1,454	1,360	323
Office Professionals (AAEA/OP)	114	133	134	128	121	113	120	113	111	115	111	(3)
Custodians	2	3	2	-	-	-	-	-	-	-	-	(2)
Non-Bargaining	21	24	35	36	37	38	38	38	40	41	19	(2)
Para Pros (AAEA/TA)	349	335	380	392	386	395	406	379	384	347	277	(73)
Para Pros (SACC specific)					-	-	-	-	22	22	22	22
Instructional (ASCSA)	21	27	23	21	24	24	24	23	24	26	23	2
Technical (TSP)	25	25	24	24	23	23	23	20	21	23	22	(3)
Total FTE Employees	1,647	1,793	2,034	2,090	2,075	2,088	2,131	2,118	2,176	2,127	1,919	272
Change in FTE Employees		146	241	56	(15)	13	43	(13)	58	(49)	(208)	272
FTE Students	16,834.32	17,113.37	17,460.62	17,698.56	17,945.78	17,961.48	17,881.90	16,955.91	16,943.73	16,877.00	16,742.98	
Change in FTE Students	-	279.05	347.25	237.94	247.22	15.70	(79.58)	(925.99)	(12.18)	(66.73)	(134.02)	(91.34)

Foundation Allowance and Fund Balance Over Time

Fiscal Year	Foundation Allowance	Change	Fund Balance	Change
2014-15	\$ 9,100	\$ -	\$ 16,762,959	\$ -
2015-16	9,170	70	21,508,022	4,745,063
2016-17	9,180	10	19,880,752	(1,627,270)
2017-18	9,290	110	18,360,251	(1,520,501)
2018-19	9,410	120	17,542,843	(817,408)
2019-20	9,530	120	19,729,261	2,186,418
2020-21	9,530	-	22,226,492	2,497,231
2021-22	9,701	171	19,682,482	(2,544,010)
2022-23	10,102	401	12,875,365	(6,807,117)
2023-24	10,609	507	7,142,192	(5,733,173)
2024-25	10,609	-	17,975,183	10,832,991 EST
Total Change		\$ 1,509		\$ 1,212,221

Revenues, Expenditures and Fund Balance Over Time

School Year	General Fund Revenue	General Fund Expenditures	EOY GF Balance	Change in Fund Balance	GF Balance as % of GF Revenue	GF Balance as % of GF Expenditures	Change in Fund Balance Percentage
1994-1995	\$ 120,628,431	\$ 118,974,213	\$ 6,674,621		5.53%	5.61%	
1995-1996	\$ 125,228,882	\$ 123,382,079	\$ 8,521,424	\$ 1,846,803	6.80%	6.91%	1.30%
1996-1997	\$ 124,283,210	\$ 125,209,833	\$ 7,594,801	\$ (926,623)	6.11%	6.07%	-0.84%
1997-1998	\$ 143,926,420	\$ 125,101,606	\$ 26,419,615	\$ 18,824,814	18.36%	21.12%	15.05%
1998-1999	\$ 144,507,377	\$ 150,707,493	\$ 20,219,499	\$ (6,200,116)	13.99%	13.42%	-7.70%
1999-2000	\$ 149,807,046	\$ 155,269,729	\$ 14,756,816	\$ (5,462,683)	9.85%	9.50%	-3.91%
2000-2001	\$ 162,307,970	\$ 153,001,128	\$ 24,063,658	\$ 9,306,842	14.83%	15.73%	6.22%
2001-2002	\$ 169,061,332	\$ 156,704,085	\$ 36,420,905	\$ 12,357,247	21.54%	23.24%	7.51%
2002-2003	\$ 168,242,358	\$ 163,730,270	\$ 40,932,993	\$ 4,512,088	24.33%	25.00%	1.76%
2003-2004	\$ 167,623,251	\$ 171,670,206	\$ 36,886,038	\$ (4,046,955)	22.01%	21.49%	-3.51%
2004-2005	\$ 169,214,573	\$ 178,129,428	\$ 27,971,183	\$ (8,914,855)	16.53%	15.70%	-5.78%
2005-2006	\$ 183,613,889	\$ 187,456,104	\$ 24,128,969	\$ (3,842,214)	13.14%	12.87%	-2.83%
2006-2007	\$ 190,515,854	\$ 187,437,804	\$ 27,207,019	\$ 3,078,050	14.28%	14.52%	1.64%
2007-2008	\$ 200,758,739	\$ 196,044,885	\$ 31,920,873	\$ 4,713,854	15.90%	16.28%	1.77%
2008-2009	\$ 196,628,782	\$ 200,635,285	\$ 27,914,369	\$ (4,006,504)	14.20%	13.91%	-2.37%
2009-2010	\$ 199,167,145	\$ 210,122,743	\$ 16,958,771	\$ (10,955,598)	8.51%	8.07%	-5.84%
2010-2011	\$ 198,442,536	\$ 194,901,750	\$ 20,499,557	\$ 3,540,786	10.33%	10.52%	2.45%
2011-2012	\$ 191,651,686	\$ 195,517,284	\$ 16,633,959	\$ (3,865,598)	8.68%	8.51%	-2.01%
2012-2013	\$ 192,260,402	\$ 199,467,595	\$ 9,426,765	\$ (7,207,194)	4.90%	4.73%	-3.78%
2013-2014	\$ 193,068,899	\$ 193,676,777	\$ 8,818,887	\$ (607,878)	4.57%	4.55%	-0.17%
2014-2015	\$ 210,371,505	\$ 202,427,430	\$ 16,762,961	\$ 7,944,074	7.97%	8.28%	3.73%
2015-2016	\$ 216,188,009	\$ 211,442,949	\$ 21,508,021	\$ 4,745,060	9.95%	10.17%	1.89%
2016-2017	\$ 234,579,447	\$ 236,206,717	\$ 19,880,750	\$ (1,627,271)	8.48%	8.42%	-1.76%
2017-2018	\$ 254,727,274	\$ 256,247,774	\$ 18,360,250	\$ (1,520,500)	7.21%	7.17%	-1.25%
2018-2019	\$ 256,379,018	\$ 257,196,424	\$ 17,542,844	\$ (817,406)	6.84%	6.82%	-0.34%
2019-2020	\$ 261,873,953	\$ 259,688,138	\$ 19,728,659	\$ 2,185,815	7.53%	7.60%	0.78%
2020-2021	\$ 275,135,678	\$ 272,637,847	\$ 22,228,491	\$ 2,499,832	8.08%	8.15%	0.56%
2021-2022	\$ 293,046,362	\$ 295,590,374	\$ 19,682,479	\$ (2,546,012)	6.72%	6.66%	-1.49%
2022-2023	\$ 310,552,858	\$ 317,359,976	\$ 12,875,365	\$ (6,807,114)	4.15%	4.06%	-2.60%
2023-2024	\$ 316,641,146	\$ 322,486,789	\$ 7,142,192	\$ (5,733,173)	2.26%	2.21%	-1.84%
2024-2025	\$ 317,192,905	\$ 306,359,914	\$ 17,975,183	\$ 10,832,991	5.67%	5.87%	3.65%
2025-2026	\$ 314,795,529	\$ 314,285,983	\$ 18,484,729	\$ 509,546	5.87%	5.88%	0.01%

Below 6% Fund Balance

Between 6% -10% Fund Balance

Above 10% Fund Balance

18 Times the District USED Fund Balance

13 Times it ADDED Fund Balance

7 Times

11 Times

13 Times

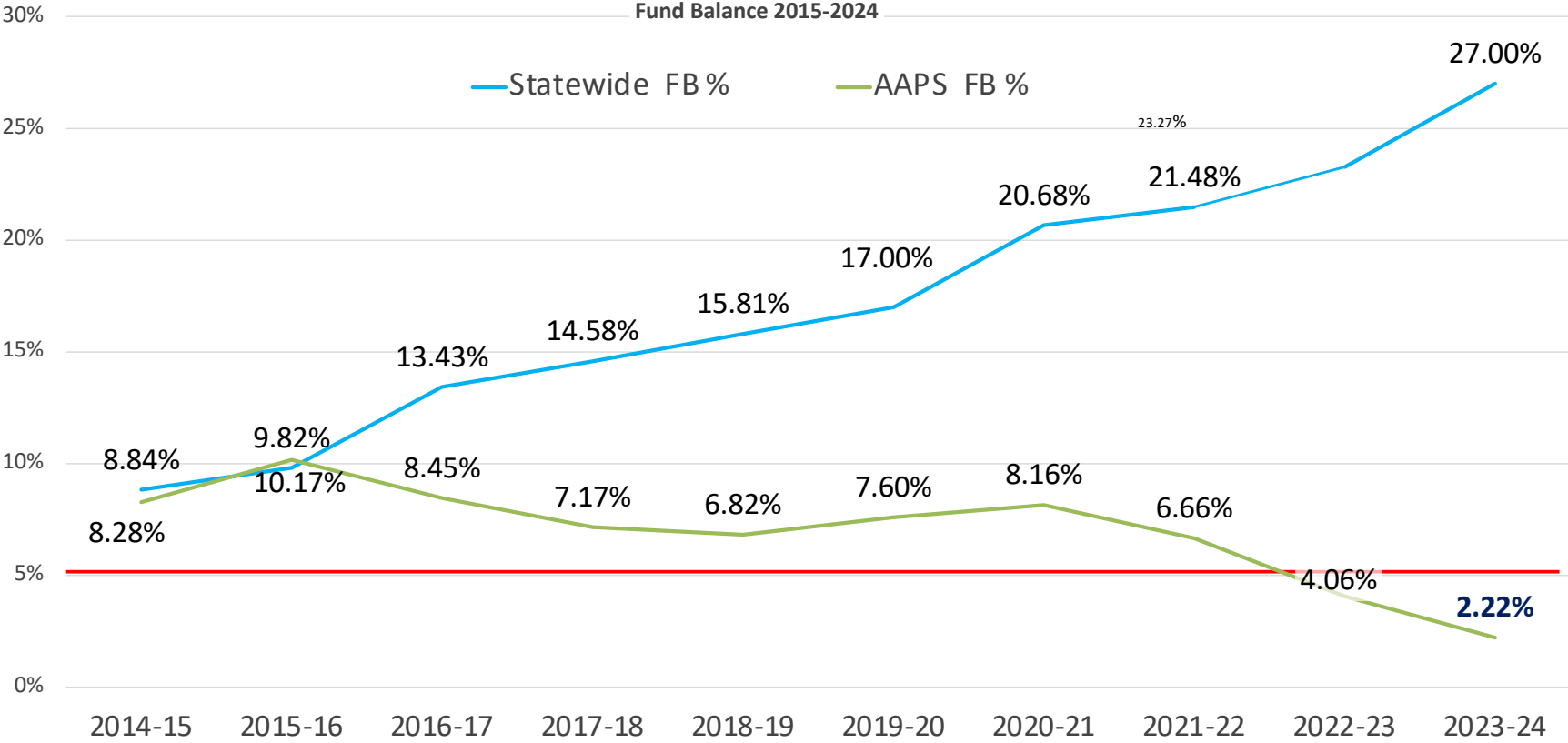


Special Education Costs Comparisons

Fiscal Year	FTE Spec Ed Students	Change	Spec Ed Expenditures	Change	Cost Per FTE	Change In Cost Per FTE
2014-15	396.73	-	\$38,239,877	\$ -	\$ 96,388	
2015-16	386.57	(10.16)	38,741,451	501,574	\$ 100,218	\$ 3,831
2016-17	402.63	16.06	45,409,347	6,667,896	\$ 112,782	\$ 12,563
2017-18	419.13	16.50	52,497,240	7,087,893	\$ 125,253	\$ 12,471
2018-19	424.26	5.13	57,950,803	5,453,563	\$ 136,593	\$ 11,340
2019-20	423.8	(0.46)	58,579,366	628,563	\$ 138,224	\$ 1,631
2020-21	412.96	(10.84)	59,444,313	864,947	\$ 143,947	\$ 5,723
2021-22	334.6	(78.36)	57,443,350	(2,000,963)	\$ 171,678	\$ 27,731
2022-23	329.68	(4.92)	61,608,627	4,165,277	\$ 186,874	\$ 15,196
2023-24	251.55	(78.13)	66,604,854	4,996,227	\$ 264,778	\$ 77,904
2024-25	289.48	37.93	66,348,238	(256,616)	\$ 229,198	\$ (35,580) EST
Total Change		(107.25)		\$28,108,361		\$ 132,810

Special Education costs are 96% reimbursable over time. The goal should be to get to 100% reimbursement over time. The State of Michigan reimburses 28.6152% of program costs and 70.4165% of Special Education Transportation Costs. The WISD reimburses based on a prorated formula with available funds from the County Wide Special Education Millage known as Act 18 reimbursement.

Fund Balance As A Percentage Of Expenditures Comparison to Statewide School District Average



In-County Comparable Districts Financial Data Comparisons

Comparable In-County	Student to Teacher Ratio	Avg Teacher Compensation	Foundation Allowance	Student FTE	Fund Balance	FB % of Expenditures
AAPS	17	\$ 76,416	\$ 10,609	16,739.01	\$ 7,142,192	2.2%
Ypsilanti	19	\$ 53,363	\$ 9,608	3,851.00	\$ 17,646,070	20.3%
Chelsea	19	\$ 74,602	\$ 9,608	2,257.66	\$ 7,266,839	20.3%
Dexter	17	\$ 67,002	\$ 9,608	3,318.09	\$ 12,493,997	23.3%
Lincoln	23	\$ 66,258	\$ 9,608	3,400.43	\$ 10,722,519	17.4%
Manchester	19	\$ 66,338	\$ 9,608	683.17	\$ 1,206,718	10.0%
Milan	21	\$ 61,346	\$ 9,608	1,821.34	\$ 5,007,730	15.3%
Saline	22	\$ 73,649	\$ 9,608	4,692.40	\$ 17,449,869	23.8%
Whitmore Lake	17	\$ 59,310	\$ 9,608	685.33	\$ 1,211,304	8.3%
Avg Districts I/C	20	\$ 65,234	\$ 9,608	2,588.68	\$ 9,125,631	17.3%
AAPS	17	\$ 76,416	\$ 10,609	16,739.01	\$ 7,142,192	2.2%
Variance	(3)	\$ 11,182.50	\$ 1,001	14,150.33	\$ (1,983,439)	-15.1%

NOTE: Data obtained from Michigan Department of Education 2023-24 Bulletin 1014, State Aid Website and/or District Audit Reports

Out-of-County Comparable Districts Financial Data Comparisons

Comparable Districts Out-of-County	Student to Teacher Ratio	Avg Teacher Compensation	Foundation Allowance	Student FTE	Fund Balance	FB % of Expenditures
AAPS	17	\$ 76,416	\$ 10,609	16,739.01	\$ 7,142,192	2.2%
Birmingham	18	\$ 86,930	\$ 13,363	7,353.19	\$ 18,356,413	12.2%
Bloomfield Hills	17	\$ 79,996	\$ 13,443	5,015.38	\$ 22,710,456	20.9%
Livonia	22	\$ 83,043	\$ 9,608	13,191.05	\$ 33,345,113	18.2%
Novi	19	\$ 76,757	\$ 9,918	6,761.36	\$ 15,502,151	14.9%
Plymouth-Canton	21	\$ 72,388	\$ 9,608	16,046.45	\$ 49,187,716	23.1%
Rochester	24	\$ 79,920	\$ 9,608	14,799.15	\$ 48,008,667	21.2%
Wayne-Westland	22	\$ 80,338	\$ 9,608	9,608.99	\$ 32,170,364	26.0%
Troy	21	\$ 78,446	\$ 10,394	12,274.39	\$ 36,774,527	19.2%
Avg of Districts O/C	21	\$ 79,727	\$ 10,694	10,631.25	\$ 32,006,926	19.4%
AAPS	17	\$ 76,416	\$ 10,609	16,739.01	\$ 7,142,192	2.2%
Variance	(4)	\$ (3,311)	\$ (85)	6,107.77	\$ (24,864,734)	-17.23%

NOTE: Data obtained from Michigan Department of Education 2023-24 Bulletin 1014, State Aid Website and/or District Audit Reports

Key Drivers

The key drivers causing Ann Arbor Public Schools financial distress are:

- Unstable State funding; on the average over the last 10 years the foundation allowance increase has been \$150 per pupil which equates to approximately \$2.5M annually. Steps for employees is approximately \$5M and a modest raise is approximately \$4M, plus at least an additional \$2M-\$3M is needed due to inflation for supplies/materials and services. A total of \$11M-\$12M in new funding is needed annually to cover the increase in expenses.
- Loss of enrollment (1,218 fewer students over last five years, plus projecting 125 fewer students in 2025-26)
- Staffing additions (272 over the past 10 years)

Truth in Taxation

	Rate (per \$1,000 of taxable value)		
	2025	2026	Change
Operating Millage	18.0000	18.0000	0.0000
Hold Harmless Millage	2.2491	2.0394	-0.2097
Debt Fund Millage	4.1000	4.1000	0.0000
Sinking Fund Millage	2.4103	2.4031	-0.0072
	<u>26.7594</u>	<u>26.5425</u>	<u>-0.2169</u>
Taxable Value	<u>\$ 12,513,239,953</u>	<u>\$ 13,201,344,383</u>	<u>\$ 688,104,430</u>

Truth in Taxation

	Description	2026 mills	Amount to Collect
Operating Millage	Non Primary Residence	18.0000	\$ 93,896,977
Hold Harmless Millage	Primary Residence	2.0394	\$ 15,892,133
Debt Fund Millage	All Property	4.1000	\$ 55,170,672
Sinking Fund Millage	All Property	2.4031	\$ 32,433,627
		<u>26.5425</u>	<u>\$ 197,393,409</u>

Foundation Allowance Calculations

State Only Funds 40% to AAPS

1	16,614		Full Time Equivalent (FTE) of Students/AAPS Enrollment
2	\$ 11,009		Estimated Foundation Allowance Per FTE
3= 1*2	\$182,903,526		Total To Be Collected Due To The Foundation Allowance of our Total Student Body In AAPS
4	\$ 93,896,977		Expected Local Operating Tax Revenue 18 Mills on Non Residential Properties
5	\$ 15,892,133		Expected Local Hold Harmless Tax Revenue 2.0394 Mills on Residential Properties
6= 4+5	\$ 109,789,110	60%	Total Expected Local Operating Tax Revenue for Share of Funding Due to the Foundation Allowance
7=3-6	\$ 73,114,416	40%	Total Expected from State for its Share of Funding for the Foundation Allowance
Total	\$ 182,903,526	100%	Total Expected to be collected from Local Taxes and from the State due to the Foundation Allowance

2025-26 General Fund Budget Assumptions

The assumptions are based on the Governor's and the Senate's proposals. The House proposal is incomplete at this time so it has not been factored in to the assumptions. We have taken a 'middle of the road approach' in determining the 2025-2026 budget assumptions.

- Foundation increase of **\$400** per student FTE
- Categorical funding losses (approximately **\$11M**)
- Enrollment decrease of 125 Students
- Wage and steps increases
- 4.4% increase in retirement costs (according to proposals by the Governor and the Senate)
- 5% increase in health care costs
- 2% increase in Purchased Services

State Budget Proposals

Foundation/Categorical	Govenor	Senate	AAPS Budget	Worst Case Scenario
Foundation Allowance (Various) Increase	\$ 5,198,719	\$ 5,398,459	\$ 5,319,479	\$ 2,659,740
20f Hold Harmless	\$ (1,058,408)	\$ (1,058,408)	\$ (1,058,408)	\$ (1,058,408)
22l District Transportation	\$ -	\$ -	\$ -	\$ -
29(6) Enrollment Stabilization	\$ -	\$ -	\$ -	\$ -
31a At-Risk	\$ -	\$ 1,105,509	\$ 500,000	\$ -
31aa Mental Health	\$ -	\$ 2,531,509	\$ 1,100,000	\$ -
33 Music Education Program	\$ -	\$ -	\$ -	\$ -
35a(5) Early Lit	\$ -	\$ -	\$ -	\$ -
35j Literacy PD	\$ (1,200,466)	\$ (1,200,466)	\$ (1,200,466)	\$ (1,200,466)
41 Bilingual	\$ 30,860	\$ 184,371	\$ 100,000	\$ 30,860
61a(1) Voc Ed	\$ 20,376	\$ 20,086	\$ 20,376	\$ 20,376
61d CTE	\$ 3,314	\$ 466,747	\$ 200,000	\$ 3,314
99h First Robotics	\$ -	\$ 14,045	\$ 7,000	\$ -
104h Benchmark Assessments	\$ -	\$ -	\$ -	\$ -
147a(2) MPSERS Normal Cost Offset	\$ (634,741)	\$ (634,741)	\$ (634,741)	\$ (634,741)
147a(4) MPSERS Cost Offset -UAAL	\$ (8,408,721)	\$ (8,408,721)	\$ (8,408,721)	\$ (8,408,721)
147e MPSERS DC	\$ 139,127	\$ 139,127	\$ 139,127	\$ 139,127
147C(1)UAAL	\$ -	\$ -	\$ -	\$ -
152a Headlee	\$ -	\$ -	\$ -	\$ -
Increase(Decrease) from FY 2025 State Aid	\$ (5,909,940)	\$ (1,442,483)	\$ (3,916,354)	\$ (8,448,919)
Foundation Allowance Increase	\$ 392	\$ 404	\$ 400	\$ 200
Additional Federal Funding Changes			\$ -	\$ (5,500,000)

* Only included items with proposed budget changes from the current year

2025-26 General Fund Revenues **Decrease of \$2.4M**

- Local - **\$3.5M increase** due to property taxes
- State – **\$7.6M decrease** based on estimated foundation increase of \$400 per FTE, loss of enrollment 125 FTE and loss of funding in multiple categoricals
- Federal – No increase or decrease
- Interdistrict - **\$1.6M increase** in Act 18 Special Education reimbursement

Variances are based on 2024-25 proposed final amendment

2025-26 Proposed General Fund Budget Revenue

	2024-2025 Proposed Amended Budget June 25, 2025	2025-2026 Proposed Original Budget June 25, 2025	Variance 2024-2025 vs 2025-2026
Revenue			
Local sources	\$ 111,746,079	\$ 115,264,579	\$ 3,518,500
State sources	150,201,472	142,640,919	(7,560,553)
Federal sources	10,954,833	10,954,833	-
Interdistrict sources	44,290,521	45,935,197	1,644,676
Total Revenue	\$ 317,192,905	\$ 314,795,528	\$ (2,397,377)

2025-26 General Fund Expenditures **Increase of \$7.9M**

- **\$6.3M increase** in Wages and Benefits after reduction of 35 employee FTE's through attrition
- **\$1.6M increase** in Purchased Services
 - Estimated 2% increase in purchased services includes custodial, transportation, athletic coaches, technology service agreements, special education and utilities

Variances are based on 2024-25 proposed final amendment

2025-26 Proposed General Fund Budget Expenditures

	2024-2025 Proposed Amended Budget June 25, 2025	2025-2026 Proposed Original Budget June 25, 2025	Variance 2024-2025 vs 2025-2026
Expenditures			
Instructional Services			
Basic Programs (111x)	\$ 142,391,870	\$ 145,905,552	\$ 3,513,682
Added Needs (112x)	40,456,520	41,842,961	1,386,441
Adult & Continuing Education (113x)	348,918	349,020	102
Total Instruction Services	\$ 183,197,308	\$ 188,097,533	\$ 4,900,225
Instructional Support Services			
Pupil (121x)	\$ 35,760,932	\$ 36,805,181	\$ 1,044,249
Instructional Staff (122x)	15,432,689	15,697,681	264,992
School Administration (124x)	16,756,263	17,376,122	619,859
Athletics (129x)	4,487,694	4,525,472	37,778
Total Instructional Support Services	\$ 72,437,578	\$ 74,404,456	\$ 1,966,878
Non-Instructional Support Services			
General Administration (123x)	\$ 3,435,906	\$ 3,489,045	\$ 53,139
Business Services (125x)	3,137,771	3,538,261	400,490
Operations & Maintenance (126x)	23,847,038	24,143,378	296,340
Transportation (127x)	10,632,864	10,857,362	224,498
Central (128x)	8,269,028	8,400,122	131,094
Total Non-Instructional Support Services	\$ 49,322,607	\$ 50,428,168	\$ 1,105,561
Community Activities	\$ 1,034,571	\$ 987,976	\$ (46,595)
Other Financing Sources/Uses	\$ 367,850	\$ 367,850	\$ -
Total Expenditures	\$ 306,359,914	\$ 314,285,983	\$ 7,926,069

2025-26 Proposed General Fund Fund Balance Increase of \$.5M

- Proposed revenues less expenditures results in an increase of Fund Balance by **\$509,546**
- Projected ending fund balance is \$18,484,729 or 5.87% of revenue and 5.88% of expenditures
- Projected ending fund balance is \$1,111 (FY25 \$1,073) per student
- Projected ending fund balance would cover 15.29 days (FY25 15.26 days) of operation

2025-26 Proposed General Fund Budget Fund Balance

	2024-2025 Proposed Amended Budget June 25, 2025	2025-2026 Proposed Original Budget June 25, 2025	Variance 2024-2025 vs 2025-2026
Total Revenue	\$ 317,192,905	\$ 314,795,529	\$ (2,397,376)
Total Expenditures	\$ 306,359,914	\$ 314,285,983	\$ 7,926,069
Revenue Over (Under) Expenditures	\$ 10,832,991	\$ 509,546	\$ (10,323,445)
Fund Balance - Beginning of Year	\$ 7,142,192	\$ 17,975,183	\$ 10,832,991
Fund Balance - End of Year	\$ 17,975,183	\$ 18,484,729	\$ 509,546
Fund Balance as a Percent of Revenues	5.67%	5.87%	0.20%
Fund Balance as a Percent of Expenditures	5.87%	5.88%	0.01%

2025-26 General Fund Worst Case Scenario

The assumptions are based on the Governor's and the Senate's proposals. The House proposal is incomplete at this time so it has not been factored in to the assumptions. Evaluating the worst-case scenario in determining the 2025-2026 budget assumptions.

- Foundation increase of \$200 per student FTE
- Categorical funding losses (approximately \$12.7M)
- Federal funding loss of \$5.5M
- Enrollment decrease of 125 Students
- Wage and steps increases
- 4.4% increase in retirement costs (according to proposals by the Governor and the Senate)
- 5% increase in health care costs
- 2% increase in Purchased Services
- **In the worst-case scenario, AAPS would be using \$10M of its Fund Balance which would leave the district with approximately \$8M of ending Fund Balance which equates to 2.5% which is below the 5% State requirement**

2025-26 Proposed Special Revenue Funds

Food Service Fund

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.

2025-26 Proposed Special Revenue Funds

Food Service Fund

	2023-2024 Audited June 30, 2024	2024-2025 Proposed Amended Budget June 25, 2025	2025-2026 Proposed Original Budget June 25, 2025	Variance
Revenue				
Local sources	\$ 2,159,562	\$ 319,222	\$ 322,222	\$ 3,000
State sources	656,028	4,043,081	4,038,409	(4,672)
Federal sources	4,312,333	4,261,031	4,057,687	(203,344)
Transfers In	41,920			-
Total Revenue	\$ 7,169,843	\$ 8,623,334	\$ 8,418,318	\$ (205,016)
Expenditures				
Support Services	\$ 81,377	25,599	\$ 29,000	\$ 3,401
Food Services	6,960,683	8,243,440	8,188,938	(54,502)
Transfers Out	136,444			
Total Expenditures	\$ 7,178,504	\$ 8,269,039	\$ 8,217,938	\$ (51,101)
Revenue Over (Under) Expenditures	\$ (8,661)	\$ 354,295	\$ 200,380	\$ (153,915)
Fund Balance - Beginning of Year	592,567	583,906	938,201	
Fund Balance - End of Year	\$ 583,906	\$ 938,201	\$ 1,138,581	\$ (153,915)
Fund Balance as a Percent of Revenue	8.14%	10.88%	13.53%	2.65%
Fund Balance as a Percent of Expenditures	8.13%	11.35%	13.85%	2.51%

2025-26 Proposed Special Revenue Funds

Community Service Fund

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

2025-26 Proposed Special Revenue Funds

Community Service Fund

	2023-2024 Audited June 30, 2024	2024-2025 Proposed Amended Budget June 25, 2025	2025-2026 Proposed Original Budget June 25, 2025	Variance
Revenue				
Local sources	\$ 4,999,508	\$ 5,347,347	\$ 6,673,786	\$ 1,326,439
State sources	-	-	-	-
Federal sources	-	-	-	-
Total Revenue	\$ 4,999,508	\$ 5,347,347	\$ 6,673,786	\$ 1,326,439
Expenditures				
Recreation and child care	\$ 5,400,355	\$ 5,209,288	\$ 6,673,786	\$ 1,464,498
Transfers Out	70,256	-	-	-
Total Expenditures	\$ 5,470,611	\$ 5,209,288	\$ 6,673,786	\$ 1,464,498
Revenue Over (Under) Expenditures	\$ (471,103)	\$ 138,059	\$ -	\$ (138,059)
Fund Balance - Beginning of Year	1,239,203	768,100	906,159	
Fund Balance - End of Year	\$ 768,100	\$ 906,159	\$ 906,159	
Fund Balance as a Percent of Revenue	15.36%	16.95%	13.58%	-3.37%
Fund Balance as a Percent of Expenditure	14.04%	17.40%	13.58%	-3.82%

2025-26 Proposed 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. The district is the agent for these funds; not the owner

2025-26 Proposed Special Revenue Funds

Student/School Activity Fund

	2023-2024 Audited June 30, 2024	2024-2025 Proposed Amended Budget June 25, 2025	2025-2026 Proposed Original Budget June 25, 2025	Variance
Revenue				
Local sources	\$ 1,579,707	\$ 959,624	\$ 962,245	\$ 2,621
State sources	-	-	-	-
Federal sources	-	-	-	-
Total Revenue	<u>\$ 1,579,707</u>	<u>\$ 959,624</u>	<u>\$ 962,245</u>	<u>\$ 2,621</u>
Expenditures				
School/Student	\$ 1,573,107	\$ 959,624	\$ 962,245	\$ 2,621
Capital Outlay	-	-	-	-
Total Expenditures	<u>\$ 1,573,107</u>	<u>\$ 959,624</u>	<u>\$ 962,245</u>	<u>\$ 2,621</u>
Revenue Over (Under) Expenditures	\$ 6,600	\$ -	\$ -	\$ -
Fund Balance - Beginning of Year	1,295,050	1,295,050	1,295,050	
Fund Balance - End of Year	<u>\$ 1,301,650</u>	<u>\$ 1,295,050</u>	<u>\$ 1,295,050</u>	<u>\$ -</u>
Fund Balance as a Percent of Revenue	82.40%	134.95%	134.59%	-0.36%
Fund Balance as a Percent of Expenditure	82.74%	134.95%	134.59%	-0.36%



AAPS 2025-26 PROPOSED GENERAL FUND AND SPECIAL REVENUE BUDGETS AND INFORMATION

Board of Education

June 11, 2025