ANN ARBOR PUBLIC SCHOOLS

LEAD. CARE. INSPIRE.

2026-2027
Approved Budget

Approved by the Board of Education on June 17, 2026

BOARD OF EDUCATION
2026-2027

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Glynda Wilks	Vice President
Leslie Wilkins	Secretary
Vacant	Treasurer
Rima Mohammad	Trustee/Parliamentarian
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Jazz Parks	Superintendent of Schools
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Jenna Bacolor	Executive Director, Student & School Health & Community Division
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Liz Margolis	Executive Director, School Safety & District Operations
Bernerd Rice	Assistant Superintendent, Capital Programs & Physical Properties

The Ann Arbor Board of Education will provide, upon 72-hour notice, necessary reasonable aids and services to individuals with disabilities who desire information regarding board meetings. Individuals with disabilities requiring aids or services should contact the Ann Arbor Board of Education by writing or calling the following:

Secretary to the Ann Arbor Board of Education
3700 Earhart Rd.
Ann Arbor, MI 48105
(734) 994-2232
www.a2schools.org

Ann Arbor Public Schools

Finance & Operations Division

MEMORANDUM

TO: Jazz Parks, Superintendent of Schools

FROM: Anté Britten, Chief Financial Officer

DATE: June 3, 2026

SUBJECT: ***FY 2026-2027 Proposed Budget***

The following budget is submitted in accordance with the requirements under the State of Michigan Uniform Budgeting and Accounting Act (PA 2 of 1968 as amended). The presentation schedule follows the requirements of Act 43 and Article 10 for public involvement in the budget approval process. This is a balanced budget following legislative and board policy, and good management practices.

Included in the budget document are the required budget resolutions for the General Fund, Food Service Fund, Community Services Fund, and Student/School Activity Fund. The information is presented in specific categories as promulgated by the Michigan Department of Education and the Governmental Accounting Standards Board, as is the format used in the annual financial report. For the benefit of the reader, the school district's annual financial report includes a comprehensive financial accounting of the prior year's appropriations and actual expenditures. These reports are available in the fall, for the preceding fiscal year ending June 30th.

The budget, in its simplest form, is an annual operating plan that contains an estimate of the proposed expenditures balanced against anticipated revenue. Adjustments to revenue and expenditures—after the adoption of the budget—are typically presented to the Board of Education for approval as part of the general appropriations act.

Thank you for your consideration of the proposed 2026-2027 budget.

ANN ARBOR PUBLIC SCHOOLS
LEAD. CARE. INSPIRE.

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ANN ARBOR PUBLIC SCHOOLS
LEAD. CARE. INSPIRE.

Budget Development Timeline
FY 2026-2027

- First Consensus Revenue Estimating Conference (CREC)		**January 16**
- Release of the Governor's Proposed Budget		**February**
- Release of Senate/House Budgets		**April**
- Board Budget Study Session		**April**
- WISD Budget to Board		**May 6**
- Second Consensus Revenue Estimating Conference (CREC)		**May 15**
- Finance 1st draft off Budget Projections		**May 15**
- Publish Notice for a Public Hearing *at least 6 days prior to the date of hearing*		**May 28**
- Review Budget Projections with Trustees	**Trustee 1:1 Meetings**	**May 28-29**
- Budget Projections to Finance Committee		**June 1**
- First Briefing on Proposed Budgets FY 2025-26 Final Budget Amendment FY 2026-27 Original Budget FY 2026-27 Public Hearing ***Adoption of Millage Resolution*** *for Compliance with Truth in Budgeting Act*	**Board Regular Meeting**	**June 3**
- Second Briefing on Proposed Budgets FY 2025-26 Final Budget Amendment FY 2026-27 Budget ***Adoption of Budgets*** *- General Appropriations Act- by June 30th as required by law*	**Board Regular Meeting**	**June 17**

General Fund Resolution

Resolution for Adoption by the Board of Education
Public Schools of the City of Ann Arbor
2026-2027 General Fund Budget, Adopted June 17, 2026

RESOLVED, that this resolution shall be the General Appropriations of the General Fund for the Public Schools of the City of Ann Arbor for the fiscal year 2026-2027.

A RESOLUTION to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Public Schools of the City of Ann Arbor.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **GENERAL FUND** of the Public Schools of the City of Ann Arbor for the fiscal year 2026-2027 are as follows:

REVENUE	
Local Sources	$ 121,982,441
State Sources	143,104,865
Federal Sources	9,237,913
Interdistrict Sources	38,447,058
TOTAL REVENUE	**$ 312,772,277**
FUND BALANCE AS OF JULY 1, 2026 (Projected)	20,290,110
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	**$ 333,062,387**

BE IT FURTHER RESOLVED, that **$317,037,394** of the total available to appropriate in the **GENERAL FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES and TRANSFERS	
Basic Programs	$ 138,369,700
Added Needs	46,064,488
Adult & Continuing Education	312,596
Pupil Support Services	38,478,765
Instructional Staff Services Support	14,360,251
General Administration	3,761,268
School Administration	17,312,733
Business Services	3,245,857
Operations & Maintenance	23,909,253
Transportation	16,101,737
Central Support Services	8,630,185
Athletics	4,858,061
Community Services	1,236,988
Other Financing Uses	395,512
TOTAL EXPENDITURES and TRANSFERS	**$ 317,037,394**
FUND BALANCE	
FUND BALANCE AT JUNE 30, 2027 (Projected)	$ 16,024,993
TOTAL APPROPRIATED	**$ 333,062,387**

Note: The total taxable base generated for operational purposes by an ad valorem property tax is $13,956,225,981. The tax is comprised of Primary Residential tax and Non Homestead tax. The Primary Residential tax will pay 2.0818 hold harmless mills and is expected to generate $16,986,410. The Non-Homestead Property and Commercial Personal Property taxed at 8.0818 mills will generate $1,481,042. The remaining Non Primary Real and Personal Property taxed at 18.0000 mills for Non-Homestead Property for the Public Schools of the City of Ann Arbor will generate $98,919,893. The estimated revenues earned from the combined property tax revenue will be $117,387,345.

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that, for purposes of meeting the needs of the school district, the Superintendent or his/her designee is permitted to implement adjustments and/or transfers within line items of the budget adopted by the Board subject to later authorization of the Board of Education. When the Superintendent and Chief Financial Officer make a transfer of appropriations as permitted by this resolution, all such adjustments and/or transfers which alter the budget at the function level shall be reported on a regular basis to the Board at a scheduled meeting. Authorization for such adjustments and/or transfers shall be included in the Budget Amendments of the General Appropriations Act, as needed.

BE IT FURTHER RESOLVED, that the Superintendent and the Chief Financial Officer are hereby charged with general supervision of the execution of the Budget adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

This appropriation resolution is to take effect July 1, 2026.

On the motion of Trustee Schmidt, seconded by Trustee Wilks, the Resolution was presented to the Board of Education.

AYES: 7 NAYS: 0 ABSENT: None

RESOLUTION DECLARED: ADOPTED

I, the undersigned, Secretary of the Board of Education of the Public Schools of the City of Ann Arbor, do certify that the foregoing is a conforming copy of the Resolution adopted by the said Board of Education at a regular meeting on June 17, 2026, Ann Arbor, Michigan.

Leslie Wilkins, Board of Education Secretary

DATE: June 17, 2026
CITY OF ANN ARBOR
COUNTY OF WASHTENAW
STATE OF MICHIGAN

NOTARY

AMY L. OSINSKI
Notary Public – State of Michigan
County of Washtenaw
My Commission Expires Oct 21, 2026
Acting in the County of Washtenaw

Ann Arbor Public Schools

2026-2027 Proposed Adopted General Fund Budget

	2025-2026 Proposed Amended Budget June 17, 2026	2026-2027 Proposed Original Budget June 17, 2026	Variance 2025-2026 vs 2026-2027
Revenue			
Local sources	$ 117,272,716	$ 121,982,441	$ 4,709,725
State sources	146,002,877	143,104,865	(2,898,012)
Federal sources	9,237,913	9,237,913	-
Interdistrict sources	38,447,058	38,447,058	-
Total Revenue	**$ 310,960,564**	**$ 312,772,277**	**$ 1,811,713**
Expenditures			
Instructional Services			
Basic Programs (111x)	$ 139,249,350	$ 138,369,700	$ (879,650)
Added Needs (112x)	44,541,408	46,064,488	1,523,080
Adult & Continuing Education (113x)	310,209	312,596	2,387
Total Instruction Services	$ 184,100,967	$ 184,746,784	$ 645,817
Instructional Support Services			
Pupil (121x)	$ 37,865,671	$ 38,478,765	$ 613,094
Instructional Staff (122x)	14,110,983	14,360,251	249,268
School Administration (124x)	17,021,098	17,312,733	291,635
Athletics (129x)	4,820,741	4,858,061	37,320
Total Instructional Support Services	$ 73,818,493	$ 75,009,810	$ 1,191,317
Non-Instructional Support Services			
General Administration (123x)	$ 3,659,601	$ 3,761,268	$ 101,667
Business Services (125x)	2,884,123	3,245,857	361,734
Operations & Maintenance (126x)	23,847,973	23,909,253	61,280
Transportation (127x)	13,962,128	16,101,737	2,139,609
Central (128x)	8,407,767	8,630,185	222,418
Total Non-Instructional Support Services	$ 52,761,592	$ 55,648,300	$ 2,886,708
Community Activities	$ 1,236,629	$ 1,236,988	$ 359
Other Financing Sources/Uses	$ 395,512	$ 395,512	$ -
Total Expenditures	**$ 312,313,193**	**$ 317,037,394**	**$ 4,724,201**
Revenue Over (Under) Expenditures	**$ (1,352,629)**	**$ (4,265,117)**	**$ (2,912,488)**
Fund Balance - Beginning of Year	$ 21,642,739	$ 20,290,110	**$ (1,352,629)**
Fund Balance - End of Year	**$ 20,290,110**	**$ 16,024,993**	**$ (4,265,117)**
Fund Balance as a Percent of Revenues	6.52%	5.12%	-1.40%
Fund Balance as a Percent of Expenditures	6.50%	5.05%	-1.45%

ANN ARBOR PUBLIC SCHOOLS
LEAD. CARE. INSPIRE.

Budget Resolutions
Special Revenue Funds

The Board of Education, in accordance with Public Act 2 of 1968 as amended, will make appropriations, shall approve the expenditure of the appropriations, and provide for the disposition of all income received by the departments of the district. In accordance with this Act, you will find the 2026-2027 budget resolutions and budget details in this section for the Special Revenue Funds of the district.

FUND	BUDGET	BUDGET MANAGER
Food Service Fund	$ 8,634,085	Liz Margolis
Community Services Fund	$ 6,023,977	Jenna Bacolor
Student/School Activity Fund	$ 996,000	Linda Newton
Total Other Funds	**$ 16,054,349**	

Ann Arbor Public Schools

2026-2027 Proposed Original Food Service Fund Budget

	2024-2025 Audited June 30, 2025	2025-2026 Proposed Final Budget June 17, 2026	2026-2027 Proposed Original Budget June 17, 2026	Variance
Revenue				
Local sources	$ 347,151	$ 325,395	$ 325,395	$ -
State sources	4,132,734	3,975,072	3,975,072	-
Federal sources	4,452,430	4,333,618	4,333,618	-
Transfers In	44,720	-	-	-
Total Revenue	**$ 8,977,035**	**$ 8,634,085**	**$ 8,634,085**	**$ -**
Expenditures				
Support Services	$ 112,252	112,648	$ 29,000	$ (83,648)
Food Services	8,200,197	8,625,406	8,625,406	-
Capital Outlay	227,567	-	-	-
Transfers Out	106,769			
Total Expenditures	**$ 8,646,785**	**$ 8,738,054**	**$ 8,654,406**	**$ (83,648)**
Revenue Over (Under) Expenditures	**$ 330,250**	**$ (103,969)**	**$ (20,321)**	**$ 83,648**
Fund Balance - Beginning of Year	616,022	946,272	842,303	
Fund Balance - End of Year	**$ 946,272**	**$ 842,303**	**$ 821,982**	$ 83,648
Fund Balance as a Percent of Revenue	**10.54%**	**9.76%**	**9.52%**	**-0.24%**
Fund Balance as a Percent of Expenditures	**10.94%**	**9.64%**	**9.50%**	**-0.14%**

Food Service Fund Resolution

Resolution for Adoption by the Board of Education
Public Schools of the City of Ann Arbor
2026-2027 Food Service Fund Budget, Adopted June 17, 2026

RESOLVED, that this resolution shall be the General Appropriations of the Food Service Fund for the Public Schools of the City of Ann Arbor for the fiscal year 2026-2027.

A RESOLUTION to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Public Schools of the City of Ann Arbor.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **FOOD SERVICE FUND** of the Public Schools of the City of Ann Arbor for the fiscal year 2026-2027 is as follows:

REVENUE

Local Revenue	$	325,395
State Revenue		3,975,072
Federal Revenue		4,333,618
Incoming Transfers & Other Transactions		
TOTAL REVENUE AND INCOMING TRANSFERS	**$**	**8,634,085**
FUND BALANCE AS OF JULY 1, 2026 (Projected)		842,303
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	**$**	**9,476,388**

BE IT FURTHER RESOLVED, that **$8,654,406** of the total available to appropriate in the **FOOD SERVICE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES and TRANSFERS

Basic Programs, Instruction		
Added Needs, Instruction		
Adult & Continuing Education		
Pupil Support		
Instructional Staff Services Support		
General Administration		
School Administration		
Business Services		
Operations/Maintenance	$	29,000
Transportation		
Central Support Services		
Athletics and Activities		8,625,406
Community Activities		
Operating Transfers		
TOTAL EXPENDITURES and TRANSFERS	**$**	**8,654,406**

FUND BALANCE

FUND BALANCE AT JUNE 30, 2027 (Projected)		821,982
TOTAL APPROPRIATED	**$**	**9,476,388**

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that, for purposes of meeting the needs of the school district, the Superintendent or his/her designee is permitted to implement adjustments and/or transfers within line items of the budget adopted by the Board subject to later authorization of the Board of Education. When the Superintendent and the Chief Financial Officer make a transfer of appropriations as permitted by this resolution, all such adjustments and/or transfers which alter the budget at the function level shall be reported regularly to the Board at a scheduled meeting. Authorization for such adjustments and/or transfers shall be included in the Budget Amendments of the General Appropriations Act, as needed.

BE IT FURTHER RESOLVED, that the Superintendent and the Chief Financial Officer are hereby charged with general supervision of the execution of the Budget adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

This appropriation resolution is to take effect July 1, 2026.

On the motion of Trustee Schmidt, seconded by Trustee Wilks, the Resolution was presented to the Board of Education.

AYES: 7 NAYS: 0 ABSENT: None

RESOLUTION DECLARED: ADOPTED

I, the undersigned, Secretary of the Board of Education of the Public Schools of the City of Ann Arbor, do certify that the foregoing is a conforming copy of the Resolution adopted by the said Board of Education at a regular meeting on June 17, 2026, Ann Arbor, Michigan.

Leslie Wilkins, Board of Education Secretary

DATE: June 17, 2026
CITY OF ANN ARBOR
COUNTY OF WASHTENAW
STATE OF MICHIGAN

NOTARY

AMY L. OSINSKI
Notary Public – State of Michigan
County of Washtenaw
My Commission Expires Oct 21, 2026
Acting in the County of Washtenaw

Ann Arbor Public Schools

2026-2027 Proposed Original Community Service Fund Budget

	2024-2025 Audited June 30, 2025	2025-2026 Proposed Final Budget June 17, 2026	2026-2027 Proposed Original Budget June 17, 2026	Variance
Revenue				
Local sources	$ 5,436,227	$ 6,026,758	$ 6,023,977	$ (2,781)
State sources	85,291	-	-	-
Federal sources	-	-	-	-
Total Revenue	**$ 5,521,518**	**$ 6,026,758**	**$ 6,023,977**	**$ (2,781)**
Expenditures				
Recreation and child care	$ 5,556,250	$ 5,425,325	$ 6,023,977	$ 598,652
Transfers Out	76,330	-	-	-
Total Expenditures	**$ 5,632,580**	**$ 5,425,325**	**$ 6,023,977**	**$ 598,652**
Revenue Over (Under) Expenditures	**$ (111,062)**	**$ 601,433**	**$ -**	$ (601,433)
Fund Balance - Beginning of Year	768,100	657,038	1,258,471	
Fund Balance - End of Year	**$ 657,038**	**$ 1,258,471**	**$ 1,258,471**	
Fund Balance as a Percent of Revenue	**11.90%**	**20.88%**	**20.89%**	**0.01%**
Fund Balance as a Percent of Expenditures	**11.66%**	**23.20%**	**20.89%**	**-2.31%**

Community Service Fund Resolution

Resolution for Adoption by the Board of Education
Public Schools of the City of Ann Arbor
2026-2027 Community Service Fund Budget, Adopted June 17, 2026

RESOLVED, that this resolution shall be the General Appropriations of the Community Service Fund for the Public Schools of the City of Ann Arbor for the fiscal year 2026-2027.

A RESOLUTION to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Public Schools of the City of Ann Arbor.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **COMMUNITY SERVICE FUND** of the Public Schools of the City of Ann Arbor for the fiscal year 2026-2027 are as follows:

REVENUE	
Local Revenue	$ 6,023,977
State Revenue	
Federal Revenue	
Incoming Transfers & Other Transactions	
TOTAL REVENUE AND INCOMING TRANSFERS	**$ 6,023,977**
FUND BALANCE AS OF JULY 1, 2026 (Projected)	1,258,471
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	**$ 7,282,448**

BE IT FURTHER RESOLVED, that **$6,023,977** of the total available to appropriate in the **COMMUNITY SERVICE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES and TRANSFERS	
Basic Programs, Instruction	
Added Needs, Instruction	
Adult & Continuing Education	
Pupil Support	
Instructional Staff Services Support	
General Administration	
School Administration	
Business Services	
Operations/Maintenance	
Transportation	
Central Support Services	
Athletics and Activities	
Community Activities	**$ 6,023,977**
Operating Transfers	
TOTAL EXPENDITURES and TRANSFERS	**$ 6,023,977**
FUND BALANCE	
FUND BALANCE AT JUNE 30, 2027 (Projected)	1,258,471
TOTAL APPROPRIATED	**$ 7,282,448**

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that, for purposes of meeting the needs of the school district, the Superintendent or his/her designee is permitted to implement adjustments and/or transfers within line items of the budget adopted by the Board subject to later authorization of the Board of Education. When the Superintendent and the Chief Financial Officer make a transfer of appropriations as permitted by this resolution, all such adjustments and/or transfers that alter the budget at the function level shall be reported regularly to the Board at a scheduled meeting. Authorization for such adjustments and/or transfers shall be included in the Budget Amendments of the General Appropriations Act, as needed.

BE IT FURTHER RESOLVED, that the Superintendent and the Chief Financial Officer are hereby charged with general supervision of the execution of the Budget adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

This appropriation resolution is to take effect July 1, 2026.

On the motion of Trustee Schmidt, seconded by Trustee Wilks, the Resolution was presented to the Board of Education.

AYES: 7 NAYS: 0 ABSENT: None

RESOLUTION DECLARED: ADOPTED

I, the undersigned, Secretary of the Board of Education of the Public Schools of the City of Ann Arbor, do certify that the foregoing is a conforming copy of the Resolution adopted by the said Board of Education at a regular meeting on June 17, 2026, Ann Arbor, Michigan.

Leslie Wilkins, Board of Education Secretary

DATE: June 17, 2026
CITY OF ANN ARBOR
COUNTY OF WASHTENAW
STATE OF MICHIGAN

NOTARY

AMY L. OSINSKI
Notary Public – State of Michigan
County of Washtenaw
My Commission Expires Oct 21, 2026
Acting in the County of Washtenaw

Ann Arbor Public Schools

2026-2027 Proposed Original Student/School Activity Fund Budget

	2024-2025 Audited June 30, 2025	2025-2026 Proposed Final Budget June 17, 2026	2026-2027 Proposed Original Budget June 17, 2026	Variance
Revenue				
Local sources	$ 1,459,473	$ 989,458	$ 996,000	$ 6,542
State sources	-	-	-	-
Federal sources	-	-	-	-
Total Revenue	$ 1,459,473	$ 989,458	$ 996,000	$ 6,542
Expenditures				
School/Student	$ 1,336,108	$ 989,458	$ 996,000	$ 6,542
Capital Outlay	-	-	-	-
Total Expenditures	$ 1,336,108	$ 989,458	$ 996,000	$ 6,542
Revenue Over (Under) Expenditures	$ 123,365	$ -	$ -	$ -
Fund Balance - Beginning of Year	1,301,650	1,425,015	1,425,015	
Fund Balance - End of Year	$ 1,425,015	$ 1,425,015	$ 1,425,015	$ -
Fund Balance as a Percent of Revenue	**97.64%**	**144.02%**	**143.07%**	-0.95%
Fund Balance as a Percent of Expenditur	**106.65%**	**144.02%**	**143.07%**	-0.95%

Student/School Activity Fund Resolution

Resolution for Adoption by the Board of Education
Public Schools of the City of Ann Arbor
2026-2027 Student/School Activity Fund Budget, Adopted June 17, 2026

RESOLVED, that this resolution shall be the General Appropriations of the Student/School Activity Fund for the Public Schools of the City of Ann Arbor for the fiscal year 2026-2027.

A RESOLUTION to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Public Schools of the City of Ann Arbor.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **STUDENT/SCHOOL ACTIVITY FUND** of the Public Schools of the City of Ann Arbor for the fiscal year 2026-2027 is as follows:

REVENUE		
Local Revenue	$	996,000
State Revenue		
Federal Revenue		
Incoming Transfers & Other Transactions		
TOTAL REVENUE AND INCOMING TRANSFERS	**$**	**996,000**
FUND BALANCE AS OF JULY 1, 2026 (Projected)		1,425,015
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	**$**	**2,421,015**

BE IT FURTHER RESOLVED, that **$996,000** of the total available to appropriate in the **STUDENT/SCHOOL ACTIVITY FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES and TRANSFERS		
Basic Programs, Instruction		
Added Needs, Instruction		
Adult & Continuing Education		
Pupil Support		
Instructional Staff Services Support		
General Administration		
School Administration		
Business Services		
Operations/Maintenance		
Transportation		
Central Support Services		
Athletics and Activities	$	996,000
Community Activities		
Operating Transfers		
TOTAL EXPENDITURES and TRANSFERS	**$**	**996,000**
FUND BALANCE		
FUND BALANCE AT JUNE 30, 2027 (Projected)	$	1,425,015
TOTAL APPROPRIATED	**$**	**2,421,015**

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that, for purposes of meeting the needs of the school district, the Superintendent or his/her designee is permitted to implement adjustments and/or transfers within line items of the budget adopted by the Board subject to later authorization of the Board of Education. When the Superintendent and the Chief Financial Officer make a transfer of appropriations as permitted by this resolution, all such adjustments and/or transfers which alter the budget at the function level shall be reported regularly to the Board at a scheduled meeting. Authorization for such adjustments and/or transfers shall be included in the Budget Amendments of the General Appropriations Act, as needed.

BE IT FURTHER RESOLVED, that the Superintendent and the Chief Financial Officer are hereby charged with general supervision of the execution of the Budget adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

This appropriation resolution is to take effect July 1, 2026.

On the motion of Trustee Schmidt, seconded by Trustee Wilks, the Resolution was presented to the Board of Education.

AYES: 7 NAYS: 0 ABSENT: None

RESOLUTION DECLARED: ADOPTED

I, the undersigned, Secretary of the Board of Education of the Public Schools of the City of Ann Arbor, do certify that the foregoing is a conforming copy of the Resolution adopted by the said Board of Education at a regular meeting on June 17, 2026, Ann Arbor, Michigan.

Leslie Wilkins, Board of Education Secretary

DATE: June 17, 2026
CITY OF ANN ARBOR
COUNTY OF WASHTENAW
STATE OF MICHIGAN

NOTARY

AMY L. OSINSKI
Notary Public - State of Michigan
County of Washtenaw
My Commission Expires Oct 21, 2026
Acting in the County of Washtenaw

ANN ARBOR PUBLIC SCHOOLS

LEAD. CARE. INSPIRE.

Supplemental Information

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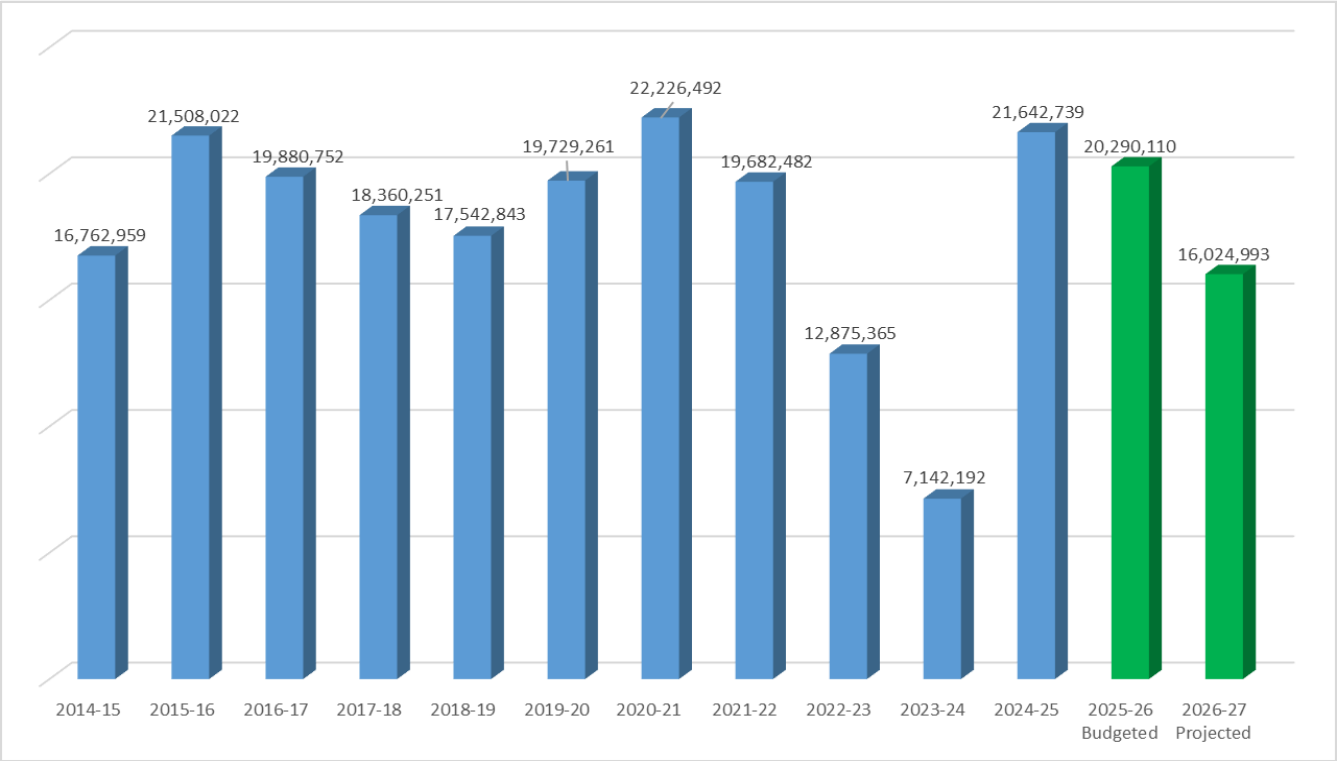
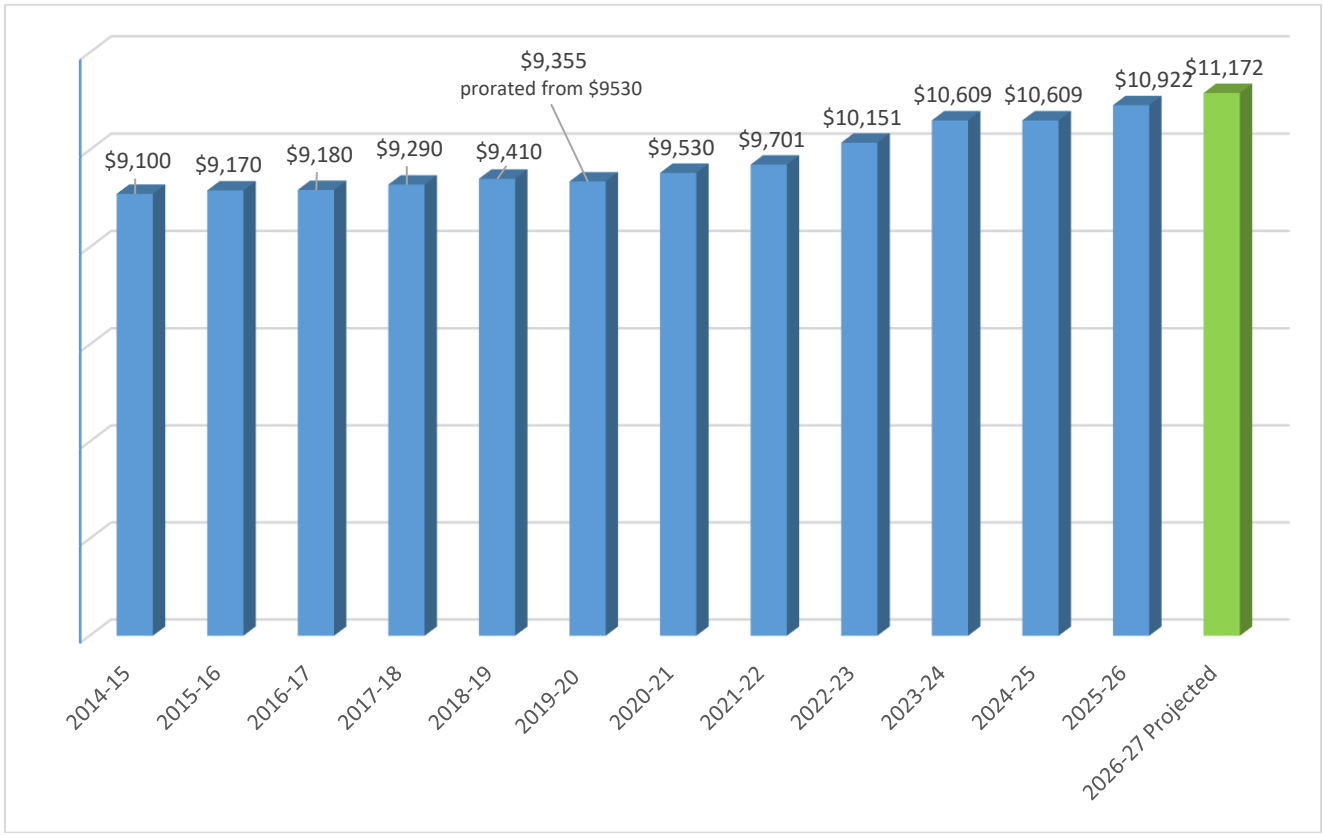
Supplemental Information

AAPS Fund Balance Trend



AAPS Foundation Grant Trend



Description of District Funds

The Governmental Accounting Standards Board, Michigan statutes, and the Michigan Department of Education require the district to account for its operations using fund accounting.

The **General Fund** is the primary operating fund of the school district. Other funds are required to account for special purpose and/or restricted monies, including Special Revenue Funds, Debt Funds, Capital Projects Funds and Fiduciary Funds, which are described below.

Special Revenue Funds - These funds are used to account for the proceeds of specific, restricted revenue sources for specific and restricted expenditures, other than debt service, capital projects, and fiduciary activities, and include the following:

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.

Community Services Fund – The Community Services Fund is used to account for the operations of the Recreation, Community Education, and the Child Care programs.

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

Debt Service Funds - These funds account for all debt millage revenue and to record the payment of bond principal, interest and payment of agent fees.

Capital Projects Funds - These funds are used to account for the district's land acquisition, construction of buildings, and improvement of infrastructure.

These funds include ***Building & Site Funds*** for voter-approved bond referendums, which are supported by bond sale proceeds, and ***Sinking Funds***, which account for a special millage approved by the voters to address district-wide infrastructure and repair needs.

Capital Project Funds are established to record the restricted revenues from bond proceeds or sinking fund millage and the restricted expenditure of improvements, following State statutes and Board of Education policies.

Fiduciary Funds - These funds are established for activities for which the district is custodian of the monies.

Currently, the ***Scholarship Trust Fund*** accounts for donated funds which will be awarded to students in the form of scholarships for post-high school education.

ANN ARBOR PUBLIC SCHOOLS
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Fund Balance Description

The following information is the Ann Arbor Public Schools' recommendation on the establishment and use of what is commonly referred to as a "fund balance" or fund equity.

A fund balance represents the accumulated results of all past years' operations; the sum of all revenues less expenditures, year-over-year. In an audit report, the typical fund balance in a school district has three components:

1) Inventory and pre-paid assets – includes inventories of food, supplies and other goods on hand at year end. These are typically modest amounts and are not available to expend.

2) Assigned for Subsequent Year's Budget Shortfall: If the subsequent year's expenditures exceed revenues, then the budget has a shortfall, which calls for the district to "assign" or reserve that portion of its fund balance to cover the deficit.

3) Unassigned: The portion of the fund balance remaining after the inventory and prepaids and assigned for the subsequent year's budget shortfall is considered unassigned, and may be carried over to the following year, or used to offset unanticipated expenditures, decreased revenues, or timing differences in cash flows.

Other considerations regarding fund balance include:

A. The level of non-homestead tax base in the district. The 18 mill levy is only on non-homestead property. Since the main sources of funding for a district come from local property taxes and state aid, the level of non-homestead property in the district determines the amount generated locally. If the district has a low non-homestead tax base, it will result in greater funds received from the state which means the district will probably have to borrow funds to operate if its fund balance isn't sufficient.

B. The tax collection practice of the school district. A 100% summer collection allows a district to receive the local share of its funding up front with the July tax levy. If a 50/50 collection exists, they will receive half in the summer and half in the winter collection. A 100% winter collection means the local taxes are collected during the winter only.

C. The trend of the fund balance level. Districts spending more than they receive can create a structural deficit, which eventually has to be addressed. The reason for the deficit will determine the level of concern necessary. For example, if fund balance is used to purchase a capital asset (buses, technology), it is preferable to spending the fund balance on recurring costs (employee costs).

D. Future obligations that will require a greater level of spending such as opening a new building, districts can build up fund balance to meet the increased obligations of a larger operation.

E. Declining enrollment presents a myriad of problems for a school district. The presence of a fund balance allows the district to better manage the decline.

F. The absence of sufficient fund balance will likely result in borrowing to meet cash flow needs. If a district borrows money it will pay a related interest cost, which is charged to the general operating budget.

G. The presence of a reasonable fund balance, along with a stable trend in the level of fund balance, is viewed favorably by the bond rating agencies. This benefits local taxpayers with lower interest costs on bonds that are issued.

H. Fund balance provides flexibility in dealing with unanticipated emergencies, such as mid-year reductions in state funding.

The current AAPS Board Policy requires the budgeted year-end fund balance of the General Fund to be targeted to fall within the following ranges of the preceding year's expenditures from the general fund:

7% - 15%	for FY 2024-25
8% - 15%	for FY 2025-26
9% - 15%	for FY 2026-27
10% - 15%	for FY 2027-28 and every year thereafter

This revision was adopted by the Board on January 29, 2025.

In simple terms, this level of fund balance is necessary to avoid borrowing during the two months between the August and October State Aid payments. Additionally, it is important to have a sufficient fund balance to allow a school district to absorb reductions in funding or unexpected expenditures. Having a financial cushion allows a district to avoid drastic changes in educational programs and/or employee layoffs during the school year. Michigan School Business Officials (MSBO) recommends a 15% Fund Balance.

State of Michigan Legislation Concerning Budgeting

REQUIREMENTS UNDER THE UNIFORM BUDGETING AND ACCOUNTING ACT
(PA2 of 1968 as amended)

The purpose of the Act is to provide the structure necessary for a close relationship between the administration and the local school district school board with regard to the establishment of budgets and appropriations. The Act also provides that the Superintendent of Public Instruction shall publish suggested manuals, forms, and operating procedures for use by local and Intermediate School Districts (ISDs).

In addition, the Act provides for penalties for violations that occur under the Act when brought to the attention of the Attorney General, State of Michigan.

The following paragraphs list the major revenue and expenditure appropriation categories for the various funds:

The following major revenue categories and expenditure functions constitute the minimal levels of appropriation for the general fund and special revenue funds for a local school district:

REVENUES

- Local
- Intermediate
- State
- Federal
- Incoming Transfers & Other Transactions

EXPENDITURES

- Instruction:
  - Basic Program
  - Added Needs
  - Adult and Continuing Education
- Support Services:
  - Pupil
  - Instructional Staff
  - General Administration
  - School Administration
  - Business
  - Operations and Maintenance
  - Pupil Transportation
  - Central
  - Support Services – Other
  - Athletics
  - Community Services
  - Outgoing Transfers and Other Transactions

(Expenditure functions are described starting on page 23.)

The budgets projected are subject to the provisions of Act 94 of the Public Acts of l979, as amended, or by any other law. It shall be consistent with the uniform chart of accounts prescribed for local and intermediate school districts by the State Board of Education.

RESPONSIBILITY

The Superintendent, as chief administrative officer of a local or intermediate school district, is responsible for budget preparation and presentation to the school board of the district and for the control of expenditures as presented in the budget and general appropriations act. In the case of local school districts which do not employ a superintendent, the person who has general administrative control of the school district shall act as the district chief administrative officer.

BUDGETS REQUIRED

Local school districts must prepare a budget for the general fund and special revenue funds such as the Food Service Fund, Community Services Fund and Student/School Activity Fund.

INFORMATION TO SCHOOL BOARD

The Superintendent shall furnish the school district board of education such information as the board requires for proper consideration of the recommended budget. The budget must include revenue and expenditure information for the most recently completed fiscal year, the current fiscal year, and the ensuing fiscal year. The information should include the amount of surplus or deficit accumulated from prior fiscal years and an estimate of the surplus or deficit expected as a result of the budget being considered.

DEFICITS PROHIBITED

When it is determined that the actual and probable revenue from taxes and other sources in a fund are less than the estimated revenues, including available fund balances, upon which appropriations from the fund were based, the Superintendent shall recommend to the board of education a plan to prevent expenditures from exceeding available revenues for the current fiscal year.

BUDGETARY CONTROL

The Superintendent of the school district shall not incur an expenditure against any specific appropriation in excess of the amount authorized by the board of education unless specified in the appropriation.

An expenditure shall not be incurred except pursuant to the authority and appropriations of the school board.

REQUIREMENTS UNDER GENERAL SCHOOL LAWS FOR PUBLIC HEARING ON THE BUDGET

Each school district must hold public hearing on its budget before it is adopted as provided for in the School Laws.

The General School Laws also require that prior notice of the hearing must be given to the public:

> *....notice of such hearing to be given by publication in a newspaper of general circulation within such unit at least six days prior to such hearing. Such notice shall include the*

time, date and place of such hearing and shall state the place where a copy of such budget is available for public inspection.

The hearing must be held before the final adoption and after the tax rate allocation has been fixed by the board:

....each local unit shall hold such public hearings prior to final adoption of its budget. Units which submit budgets to a county tax allocation board shall hold such hearing after its tax rate has been fixed by such a board.

REQUIREMENTS OF THE STATE SCHOOL AID ACT

Section 102 the School Aid Act prohibits deficit (negative equity) in budgeting:

....a district receiving money under this act shall not adopt or operate under a deficit budget and a district shall not incur an operating deficit in a fund during a school fiscal year....

....a district having an existing deficit, or that incurs a deficit, or that adopts a current year budget that projects a deficit fund balance, shall not be allotted or paid a further sum under this act until the district submits to the department for approval a budget for the current school fiscal year and a plan to eliminate district's deficit not later than the end of the second school fiscal year after the deficit was incurred or the budget projecting a deficit was adopted.

GENERAL OPERATING FUND BALANCE POLICY

The District shall manage its financial matters so that the budgeted year-end fund balance of the general fund is targeted to fall within the following ranges of the preceding year's expenditures from the general fund:

7% - 15%	for FY 2024-25
8% - 15%	for FY 2025-26
9% - 15%	for FY 2026-27
10% - 15%	for FY 2027-28 and every year thereafter

Policy 3210, 3210.R.01
Adopted: March 26, 2014
Revised: January 29, 2025

BUDGET CATEGORY DEFINITIONS

The following budget categories and their definitions have been established by the Michigan Department of Education (MDE) and are required for use by all public schools, in accordance with generally accepting accounting principles (GAAP) and Governmental Accounting Standards Board (GASB) pronouncements, to budget, classify, record, and account for all district expenditures. Examples of associated expenditures are illustrative only and do not include all types of costs eligible for classification under the respective category. Language in bold-faced type is per the MDE Public School Accounting Manual Appendix and may be abbreviated.

The full chart of accounts may be found at https://www.michigan.gov/-/media/Project/Websites/mde/Year/2021/09/16/appendix.pdf?rev=0ee7b721fb244e1aa33ce84b3c6dc00f.

I. INSTRUCTIONAL SERVICES

These are instructional activities dealing directly with the teaching of pupils or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital and other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of classroom aides, teacher assistants, supplies and machines which assist directly in the instructional process.

Basic Programs: Instructional activities designed primarily to prepare pupils for activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional impairments. Included are Pre-Kindergarten, Elementary, Middle School, High School and summer school costs that can be attributed to direct classroom/student experiences. Examples include:

- classroom teacher and teacher assistant salaries and benefits
- substitute teachers field trips
- instructional supplies and materials, textbooks, repair of classroom equipment, new and replaced equipment, printing, periodicals, subscriptions
- contracted services, workshops & conferences/travel

Added Needs: Instructional classroom activities for pupils' added needs such as special education, vocational education and compensatory education. Compensatory education is instructional activities designed to improve the achievement in basic skills of pupils who have an extraordinary need for assistance to improve their competence. Costs that can be attributed to direct special education, vocational education, or compensatory education are charged here. Examples include:

- classroom teacher and teacher assistant salaries and benefits
- substitute teachers

- field trips
- instructional supplies and materials, textbooks, repair of classroom equipment, new and replaced equipment, printing, periodicals, subscriptions, and other AV materials, library books, etc.
- contracted services, workshops & conferences/travel

Adult/Continuing Education: Learning experiences designed to develop knowledge and skills to meet educational objectives of adults.
The Adult Education Program in the Ann Arbor Public Schools includes high school completion and adult basic education; both serve students 20 years old and older and are free to those eligible. Funding comes from the State of Michigan and federal government in the form of grants. Examples include:
- classroom teacher and teacher assistant salaries and benefits
- substitute teachers
- instructional supplies and materials, textbooks, repair of classroom equipment, new and replaced equipment, printing, periodicals, subscriptions, and other AV materials, library books, etc.
- contracted services, workshops & conferences/travel

II. INSTRUCTIONAL SUPPORT SERVICES:

Instructional Support Services provide administrative, technical (such as guidance counselors and health services), and logistical support to facilitate and enhance instruction. Support Services supplement the fulfillment of the objectives of instruction.

Pupil Support: Services which are designed to assess and improve the well-being of pupils and to supplement the teaching process. Services under this category include Attendance Services, Guidance Counseling Services, Health Services, Psychological Services, Speech and Audiology Services, Social Work Services, Visual Aid Services, Teacher Consultant and Other Pupil Services, including noon supervision.

Examples of costs that can be attributed under these categories include:
- salaries and benefits for auxiliary services staff such as: psychologist, social worker, speech therapist, teacher consultant, guidance counselor, occupational therapist
- hourly salaries for noon supervisors and monitors
- supplies and materials, repair of equipment, new and replaced equipment, printing, periodicals and subscriptions, psychological testing supplies
- contracted services, workshops & conferences/travel

Instructional Staff Support: Assisting the instructional staff with the content and process of providing learning experiences for pupils. These activities include Improvement of Instruction, Educational Media Services, and Academic Student Assessment.
Examples of costs that can be attributed to these categories may include:

- salaries and benefits for curriculum coordinators, directors and supervisors of programs, office professionals and media center / librarians
- hourly salaries for teacher clerks and media center staff
- supplies and materials, repair of equipment, new and replaced equipment, printing, periodical and subscriptions, psychological testing supplies
- contracted services, workshops and conferences/travel

School Administration: Overall administrative responsibility for a single school.
Examples of costs that can be attributed under this category may include:
- Principals, assistant principals, class principals, deans and office professionals' salaries and benefits
- Principals' office supplies and materials, equipment and repair
- Summer school principals' hourly cost and their hourly help
- Postage, office supplies and materials
- Office equipment, printing
- Workshops, conferences, travel, membership fees

Athletic Activities: I**nterscholastic athletic programs and activities under the supervision of the school.**
Examples of costs that may be attributed under this category may include:
- Athletic Directors and office professionals' salaries and benefits
- Athletic office supplies and materials, equipment and repair
- Referee and game worker services, athletic supplies and materials, athletic transportation
- Postage, office supplies and materials
- Office equipment, printing
- Workshops, conferences, travel, team transportation, membership fees

III. NON-INSTRUCTIONAL SUPPORT SERVICES:

General Administration: Establishing policy, operating schools and the school system, and providing the essential facilities and services for the staff and pupils.
Examples of costs that may be attributed under this category include:
- salaries and benefits for administrative staff such as: Superintendent, Assistant Superintendents, certain Executive Directors, and their office staff
- Board stipends, meeting expenses
- Board secretary's salary and benefits
- Election costs, audit fees, and legal expenses
- workshops/conferences and membership costs
- office supplies and materials, repair and maintenance of equipment, new and replacement of equipment

Business Services: Consists of those activities concerned with the fiscal and business operations of the school system. Examples of costs that can be attributed under this category may include:

- Salaries and benefits of finance, payroll, accounts payable, purchasing and business office staff.
- Supplies and materials, maintenance and repair of equipment
- New and replacement equipment
- Printing, postage, membership dues, subscriptions
- Contracted services
- Banking interest and fees

Operations and Maintenance: Keeping the physical plant open, clean and ready for daily use, **including operating the heating, lighting and ventilations systems, repairing facilities/equipment,** maintaining safety in buildings and on the grounds, and keeping the grounds, buildings, and equipment in safe and effective working condition and state of repair. Examples of costs that may be attributed to this category may include:

- Contracted custodial and maintenance services
- Physical properties staff, master maintenance positions, and office professionals' salaries and benefits
- Maintenance and repair of facilities and equipment
- Electricity, telephone, sewer, natural gas, water and trash removal
- Custodial, grounds and maintenance supplies and materials
- Security guards and alarm systems
- Property and liability insurance

Pupil Transportation: Transporting of pupils to and from school, as provided by state law including trips between home and school or trips to school activities. All direct costs related to pupil transportation are included here. Examples of costs that can be attributed under this category may include:

- Contracted costs for transportation services
- Repair and maintenance of buses
- Fleet insurance
- Fuel, oil, tires, batteries, vehicle parts
- Student ridership passes for public transportation where assigned

Central: Activities other than general administration that support each of the other instructional and supporting service programs. Functional areas include Research and Evaluation, Communications, Human Resources, Information Technology, Pupil Accounting, and other areas of support not defined above.

Examples of costs that can be attributed under this category may include:

- Salaries and benefits for respective department directors, coordinators and staff
- Supplies and materials, postage, printing, local travel, workshops and conferences
- Repair and maintenance of computers, copiers and audiovisual equipment, new and replacement of equipment
- Consultants and other contracted services

Community Services: Activities not directly related to providing education for pupils in the school system. These include services provided by the school system for the community as a whole or some segment of the community, or to pupils attending a non-public school. Services may include instructional services, attendance and social

work services, health services, and professional development, and are primarily federal grant-funded costs.
Examples of costs that can be attributed under this category may include:

- supplies and materials, postage, printing, workshop/conference, local travel
- Professional development, curriculum materials for non-public schools as provided in conjunction with grant awards
- Contracted services

Other Financing Uses: Transactions not classified as expenditures, but which require budgetary or accounting control, including cost transfers across the general fund and special revenue funds of the district.

GLOSSARY

Benefits:
Includes mandatory and contractual additions (benefits) to salary. Mandatory benefits include FICA and retirement. Non-mandatory benefits include health, life, dental, vision insurance, compensated absences (vacation/sick), etc.

Blended Membership Count:
The full-time equivalent number of eligible pupils counted in the district in February (previous fiscal year) and October (current fiscal year). A blend of these counts determines the number of pupils eligible for foundation guarantee funding.

Categorical Funding:
Revenues specifically identified in the state aid act or other state law which must be used for a specific purpose. Many categoricals are paid based on estimates and must be adjusted or carried over once actual costs are known.

Foundation Allowance:
A funding formula providing for a per-pupil amount of State Aid based on the district's combined state and local revenue as specified in the State of Michigan's School Aid Act.

FTE:
Full-time equivalent. Refers to employees (personnel on the school payroll) or pupils of the district (e.g., two part-time employees working 50% of the normal hours for a particular position is equivalent to 1.0 (1) FTE).

Fund Balance (or Fund Equity or Reserves):
Funds set aside in a school district budget to provide for future expenditures or to offset future losses, for working capital (cash flow) or for other purposes. Fund equity also refers to the year-over-year accumulation of revenues over expenditures, and is equal to assets less liabilities.

Hold Harmless Millage:
Also known as Supplemental millage. Additional local operating millage approved by the voters of the district, for districts which require additional millage to fund the foundation allowance. This millage is levied first on homesteads. [If more than 18 homestead mills are required, the additional mills are levied on homestead and non-homestead property until the revenue guarantee is obtained.]

Homestead Property:
Any dwelling, or unit in a multiple-unit dwelling, that is owned and occupied as a principal residence of the owner and includes other contiguous, unoccupied parcels owned by the owner of the homestead. Leasing less than 50% of a homestead to another person as a residence does not disqualify the property as a homestead. The owner must be an individual.

Local Assessed Valuation:
The value placed upon each piece of property by the local assessor within the respective jurisdiction.

GLOSSARY

Levy (also Millage):
The rate of taxation (the number of mills) applied to the taxable value representing 1/1000 of a dollar.

Non-Homestead Property:
Any dwelling, that is not owned and occupied as a principal residence by the owner, e.g., commercial, industrial or rental of second homes.

Non-Homestead Millage:
A local operating millage approved by the voters of the district on property where a homestead exemption has not been granted. For most districts, 18 non-homestead mills are levied.

Support Staff:
Any employee who, in general, provides logistical support to facilitate and enhance instruction. Responsibilities include, but are not limited to, preparing, transferring, transcribing, systematizing, or preserving written communications and records. Examples of departments and services include human resources, business and finance, instructional and informational technology, transportation, and physical properties services.

Proposal A:
An amendment to the State Constitution of 1963 voted by Michigan voters on March 15, 1994, which became effective April 30, 1994.

A. Limits increase in the "taxable value" of property in 1995 and each year thereafter to the "general price levy" or five percent (5%), whichever is less, until ownership is transferred.
B. Requires that any law that increases the statutory limits, in effect on February 1, 1994, on the maximum amount of property taxes that may be levied for school district operating purposes, obtain the approval of 3/4 of both the House and Senate.
C. Mandated a two percent (2%) increase in the state sales tax with the proceeds dedicated to the state school aid fund (from 4% to 6%).
D. Guarantees each local school district that the total state and local per pupil revenues for operating purposes in 1995-96 and each year thereafter will not be less than 1994-95 so long as the local school district's millage rate levy is not less than the 1994 levy.

Reserves (also Fund Balance or Fund Equity):
Funds set aside in a school district budget to provide for future expenditures or to offset future losses, for working capital (cash flow) or for other purposes. Fund equity also refers to the year-over-year accumulation of revenues over expenditures, and is equal to assets less liabilities.

Salaries:
The total amount regularly paid or stipulated to be paid to an individual, before deductions for personal services rendered while on the payroll of the school district. Payments for sabbatical leave are also considered salary.

GLOSSARY

State Education Tax:
6 mills levied by the State on all property with the proceeds dedicated to the State's School Aid Fund.

State Equalized Value:
The value attached to the property listings of an assessing unit by the State Tax Commission to equalize assessments at 50 percent of true cash value on a statewide basis.

Supervisors and Coordinators:
Any person who supervises or coordinates another employee. Staff provide supervisory, technical or logistical support to facilitate and enhance instruction.

Taxable Value:
Property value used for determining the amount of property tax levied on each parcel. Different from the State Equalized Value due to per parcel limits on property value increases (per Proposal A).

Teachers:
Any employee who provides direct instruction to pupils. Does not include substitute teachers.

No person shall be excluded from participation in, be denied the benefits of, or be subjected to discrimination in any educational program or activity available in any school on the basis of race, color, sex, religion, creed, political belief, age, national origin, linguistic and language differences, sexual orientation, gender, gender identity, gender expression, socio-economic status, height, weight, marital or familial status, or disability or veteran status. Adopted December 2013.