



# 2026-2027 Adopted Budget Presentation

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June 22, 2026



## OUR MISSION

*(Our core purpose)*

**INSPIRE**  
**EMPOWER**  
**ACCELERATE**

## CORE VALUES

*(Drivers of our words and actions)*

**Responsible:** Demonstrates accountability to self and others

**Resilient:** Develops perseverance and self-confidence

**Learner:** Challenges self to think critically

**Communicator:** Listens actively and shares learning and experiences

**Contributor:** Engages as a productive member of the community and global society

## OUR VISION

*(What we intend to create)*

Preparing all learners to make a difference in the world.

## STRATEGIC PRIORITIES

*(Drivers of our continuous improvement)*

1. Support and resources to ensure a safe and welcoming learning environment
2. Packer Profile for all learners
3. District-wide multi-tiered systems of support for all learners
4. Excellence in resource management



The **Desired Daily Experience** sets the foundation of descriptions of the student, family, and staff experiences *if* the strategic plan is successfully implemented in APS.



- I am **supported** and **challenged** in my learning and believe I will be successful
- I feel that school is **safe** and that school is **challenging** and **fun**
- I am an **engaged** learner at school and in our community



- I am part of my child's education and feel **welcomed, valued,** and **respected** as a family
- My child enjoys coming to school and is **safe, included** and **respected** so they are learning every day
- I am **engaged** in a **partnership** with my child's school so I know what to do to help my child continue to grow and learn



- I am **seen, valued,** and **respected** for who I am and the work I do
- I receive the support and resources to do my job well so I am able to create a **healthy** and **safe** learning environment
- I work in a district that is willing to **adapt** and **change** when necessary to best meet the needs of all students



# General Fund (Fund 1)

# General Fund Assumptions

- K-12 Enrollment
  - Staffing-Estimated at 4,768
  - Revenue-Estimated at 4,688
- Compensatory Aid
  - Reduced in FY27 by \$2 million
- Salaries and Benefits
  - Increased by all approved negotiations amount
  - Increased MPL percentage
- Rightsizing plan was fully implemented into this budget

# PK-12 Enrollment and Percent Changes

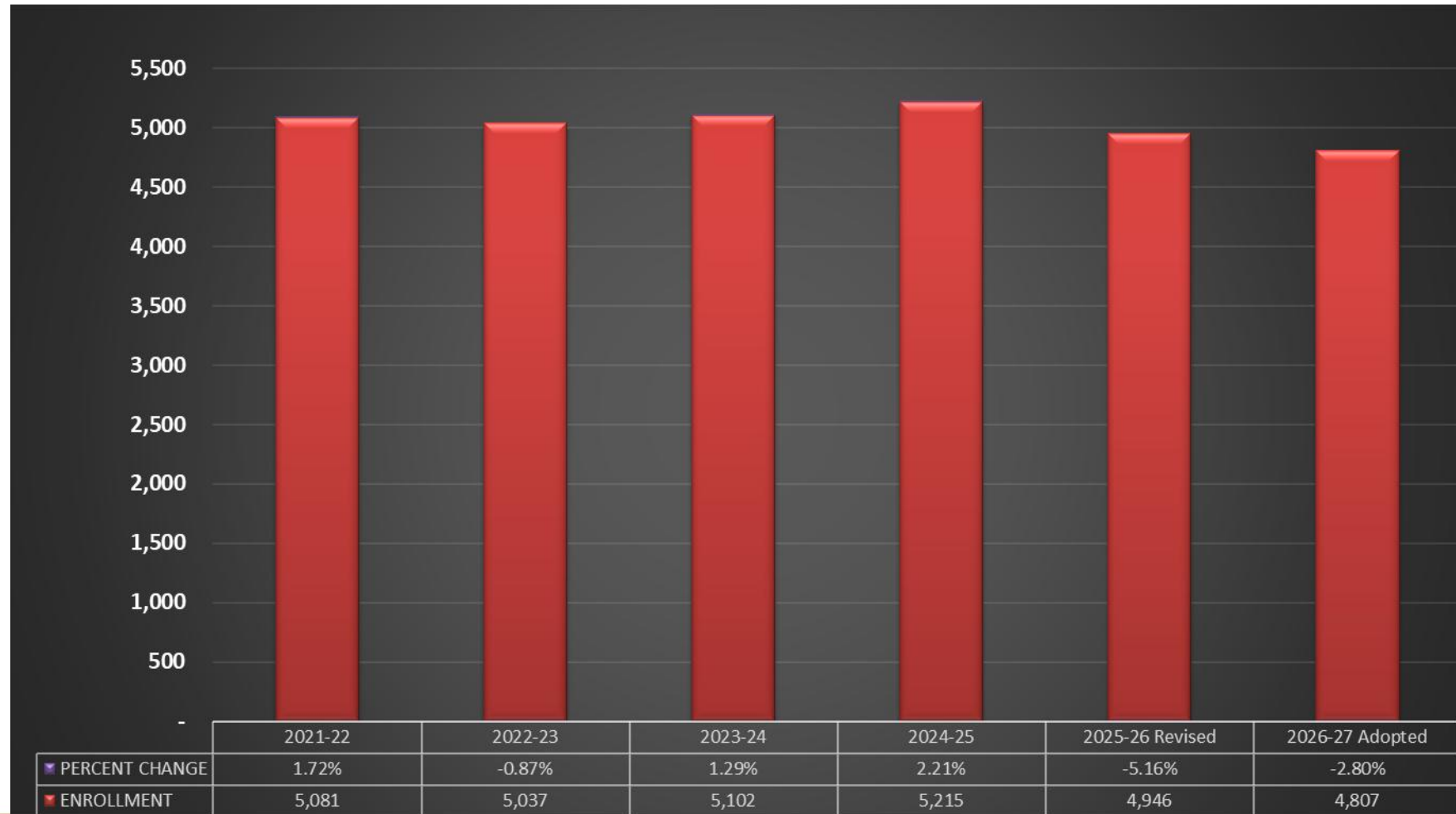
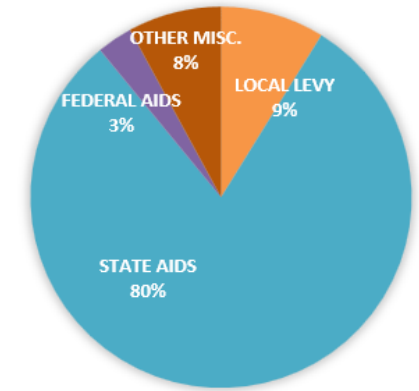


Chart Area



# General Fund Revenue

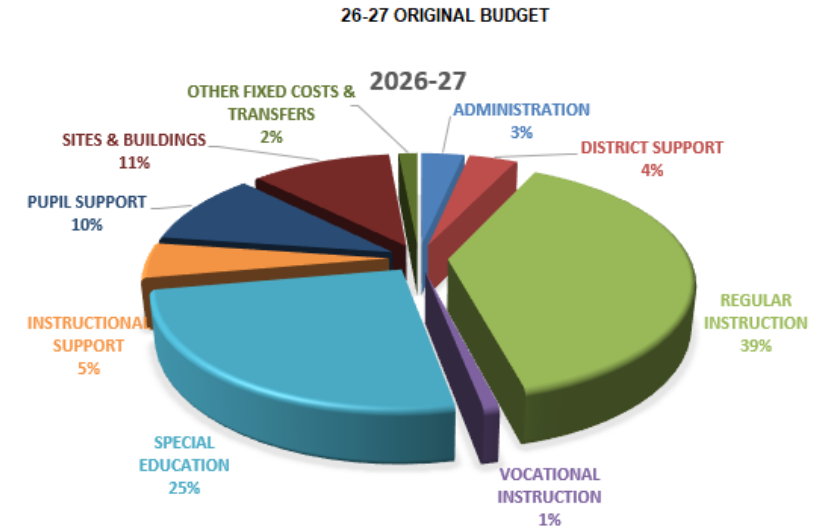
2026-2027 ORIGINAL BUDGET GENERAL FUND REVENUES AND PERCENTAGE BY SOURCE

REVENUE SOURCES	ORIGINAL		REVISED		ACTUALS	
	26-27 BUDGET	26-27 PERCENT	25-26 BUDGET	25-26 PERCENT	24-25 REVENUE	24-25 PERCENT
LOCAL LEVY	7,955,038	8.83%	8,597,487	9.17%	7,729,481	8.01%
STATE AIDS	72,313,027	80.23%	74,224,530	79.16%	76,983,336	79.78%
FEDERAL AIDS	2,714,077	3.01%	3,143,630	3.35%	3,796,499	3.93%
OTHER MISC.	7,145,083	7.93%	7,801,280	8.32%	7,982,580	8.27%
<b>TOTAL REVENUES</b>	<b>90,127,225</b>	<b>100%</b>	<b>93,766,926</b>	<b>100%</b>	<b>96,491,896</b>	<b>100.00%</b>

# General Fund Expense

2026-2027 ORIGINAL BUDGET GENERAL FUND EXPENSES AND PERCENTAGE BY PROGRAM

PROGRAM EXPENSES	ORIGINAL		REVISED		ACTUALS	
	26-27 BUDGET	26-27 PERCENT	25-26 BUDGET	25-26 PERCENT	24-25 EXPENSES	24-25 PERCENT
ADMINISTRATION	3,284,081	3.37%	3,210,466	3.29%	3,075,707	3.49%
DISTRICT SUPPORT	3,677,616	3.77%	3,501,976	3.59%	2,958,447	3.36%
REGULAR INSTRUCTION	37,888,884	38.87%	39,350,399	40.32%	35,605,000	40.40%
VOCATIONAL INSTRUCTION	873,650	0.90%	1,018,789	1.04%	971,599	1.10%
SPECIAL EDUCATION	24,708,187	25.35%	24,112,770	24.70%	21,829,931	24.77%
INSTRUCTIONAL SUPPORT	4,822,878	4.95%	5,118,597	5.24%	4,798,640	5.44%
PUPIL SUPPORT	10,001,780	10.26%	9,425,897	9.66%	8,907,393	10.11%
SITES & BUILDINGS	10,761,054	11.04%	10,329,467	10.58%	9,301,130	10.55%
OTHER FIXED COSTS & TRANSFERS	1,446,123	1.48%	1,535,409	1.57%	690,483	0.78%
<b>SUBTOTAL PROGRAM EXPENSES</b>	<b>97,464,253</b>	<b>100.00%</b>	<b>97,603,771</b>	<b>100.00%</b>	<b>88,138,330</b>	<b>100.00%</b>
TRANSFERS	-		-		-	
<b>TOTAL PROGRAM EXPENSES</b>	<b>97,464,253</b>		<b>97,603,771</b>		<b>88,138,330</b>	

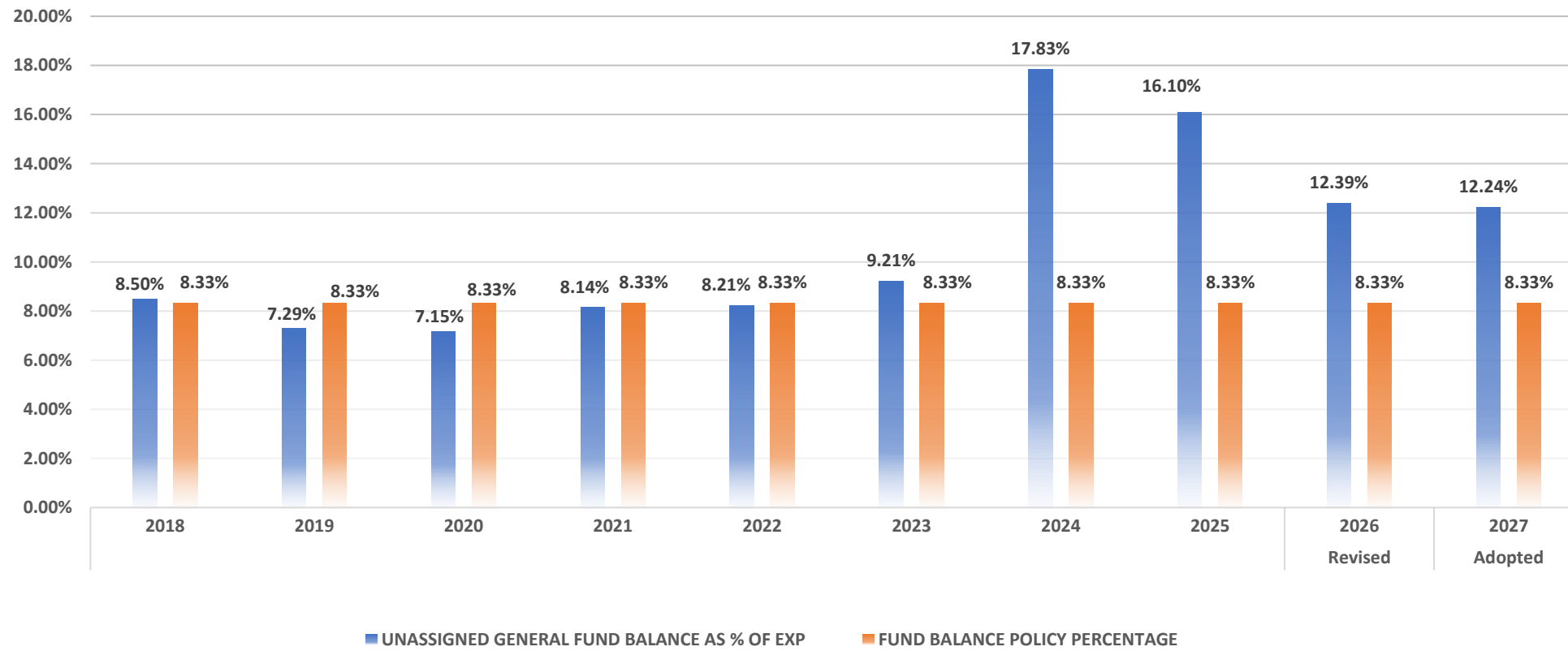


**26-27 Budgeted Revenues/Expenditures**

Chart Area

	6/30/2026 Budgeted Fund Balance	Budgeted Revenues	Budgeted Expenditures	Gain(Loss)	Fund Transfers Transfer In or Out	6/30/2027 Budgeted Fund Balance
<b>General Fund:</b>						
Restricted - ALC-Regular Year	311,843.37	715,000.00	396,701.23	318,298.77	-	630,142.14
Restricted - ALC-Summer	132,077.55	120,000.00	91,024.50	28,975.50	-	161,053.05
Restricted - Targeted Summer/Regular Year	600,391.08	550,000.00	691,926.64	(141,926.64)	-	458,464.44
Restricted - Staff Development	(0.00)	807,219.00	807,219.00	-	-	(0.00)
Restricted - Basic Skills	1,535,041.90	7,302,925.98	9,242,739.27	(1,939,813.29)	404,771.39	0.00
Restricted - English Learner	153,013.59	2,164,500.00	2,471,417.08	(306,917.08)	153,903.49	-
Restricted - Literacy Incentive Aid	273,432.61	198,167.66	319,888.17	(121,720.51)	-	151,712.10
Restricted - School Library Aid	83,139.96	56,346.44	88,738.95	(32,392.51)	-	50,747.45
Restricted - Literacy Aid	39,276.47	-	36,871.00	(36,871.00)	-	2,405.47
Restricted - Teacher Comp for READ Act	0.00	-	-	-	-	0.00
Restricted - Gifted & Talented	2,532.89	68,375.84	72,993.44	(4,617.60)	2,084.71	(0.00)
Restricted - Learning & Development	248,094.90	1,062,334.00	1,176,566.37	(114,232.37)	-	133,862.53
Restricted - American Indian Education Aid	3,087.68	57,500.00	57,500.00	-	-	3,087.68
Restricted - Achievement & Integration	(0.00)	1,239,820.00	1,239,820.00	-	-	(0.00)
Restricted - Safe Schools	(0.00)	199,463.40	267,200.00	(67,736.60)	67,736.60	(0.00)
Restricted - Scholarships	9,889.16	93,644.00	96,123.00	(2,479.00)	-	7,410.16
Assigned - Student Support Personnel	(0.00)	164,365.97	138,974.23	25,391.74	-	25,391.74
Restricted - Operating Capital	765,083.13	986,454.35	1,693,000.00	(706,545.65)	-	58,537.48
Restricted - LTFM	906,616.05	1,156,094.72	1,885,332.84	(729,238.12)	-	177,377.93
Restricted - Student Activities	222,867.80	93,166.00	95,782.00	(2,616.00)	-	220,251.80
Assigned - Student Athletics	117,134.26	70,361.91	70,528.00	(166.09)	-	116,968.17
Assigned - Separation Benefits / OPEB	2,124,260.30	-	-	-	-	2,124,260.30
Assigned - Technology	750,000.00	-	-	-	(100,000.00)	650,000.00
Assigned - Health Insurance	2,748,220.00	-	-	-	-	2,748,220.00
Assigned - Curriculum	750,000.00	-	-	-	-	750,000.00
Assigned - Facilities	3,000,000.00	-	-	-	(3,000,000.00)	-
Assigned - Wescott Facilities	1,000,000.00	-	1,000,000.00	(1,000,000.00)	-	-
Nonspendable - Prepaid Expenses	416,196.82	-	-	-	-	416,196.82
Unassigned-Professional Development Accts	(0.00)	31,825.62	67,083.38	(35,257.76)	35,257.76	(0.00)
Unassigned-Site-Co-Curricular Funds	632,904.71	226,268.00	333,773.31	(107,505.31)	-	525,399.40
Unassigned	10,865,905.39	72,763,391.73	75,123,050.12	(2,359,658.39)	2,436,246.05	10,942,493.05
<b>Total General Fund</b>	<b>27,691,009.62</b>	<b>90,127,224.62</b>	<b>97,464,252.53</b>	<b>(7,337,027.91)</b>	<b>-</b>	<b>20,353,981.71</b>
					<b>Net Change Fund Balance %</b>	<b>184,092.97 12.24%</b>

# Unassigned Fund Balance Trend





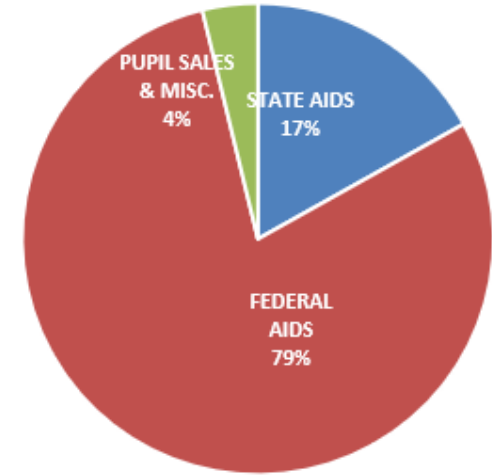
# Food Service (Fund 2)

# Food Service Assumptions

- Meals Served
  - Will decrease with lower enrollment
- Investment into Facilities
  - Will continue to invest with upgrades to Southgate

# Food Service Revenue

2026-27 ORIGINAL BUDGET

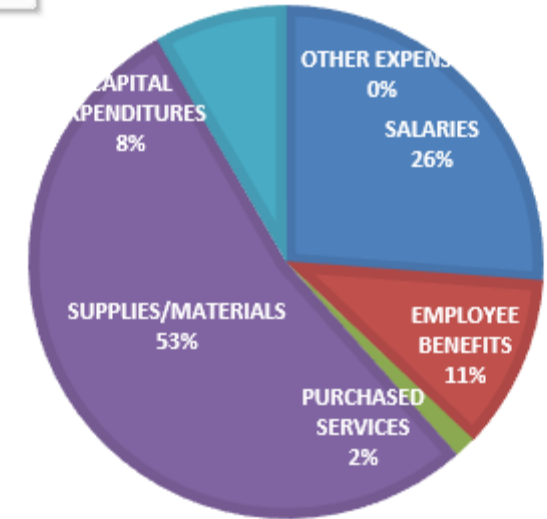


2026-2027 ORIGINAL BUDGET FOOD SERVICE REVENUES AND PERCENTAGE BY SOURCE

REVENUE SOURCES	ORIGINAL		REVISED		ACTUALS	
	26-27 BUDGET	26-27 PERCENT	25-26 BUDGET	25-26 PERCENT	24-25 EXPENSES	24-25 PERCENT
STATE AIDS	755,000	16.89%	776,550	16.50%	702,838	15.37%
FEDERAL AIDS	3,545,200	79.31%	3,766,972	80.02%	3,707,372	81.05%
PUPIL SALES & MISC.	169,620	3.79%	163,849	3.48%	163,930	3.58%
<b>TOTAL REVENUES</b>	<b>4,469,820</b>	<b>100.00%</b>	<b>4,707,371</b>	<b>100.00%</b>	<b>4,574,140</b>	<b>100.00%</b>

art Area

# Food Service Expense



2026-2027 ORIGINAL BUDGET FOOD SERVICE EXPENSES AND PERCENTAGE BY OBJECT

OBJECT EXPENSES	ORIGINAL		REVISED		ACTUALS	
	26-27 BUDGET	26-27 PERCENT	25-26 BUDGET	25-26 PERCENT	24-25 EXPENSES	24-25 PERCENT
SALARIES	1,303,557	26.17%	1,262,194	21.58%	1,209,692	28.57%
EMPLOYEE BENEFITS	544,492	10.93%	482,600	8.25%	406,214	9.59%
PURCHASED SERVICES	69,000	1.39%	69,000	1.18%	13,893	0.33%
SUPPLIES/MATERIALS	2,651,547	53.23%	2,648,547	45.27%	2,243,733	53.00%
CAPITAL EXPENDITURES	412,515	8.28%	1,278,215	21.85%	325,242	7.68%
OTHER EXPENSE	600	0.01%	109,609	1.87%	35,055	0.83%
<b>TOTAL OBJECT EXPENSES</b>	<b>4,981,712</b>	<b>100.00%</b>	<b>5,850,165</b>	<b>100.00%</b>	<b>4,233,828</b>	<b>100.00%</b>

# Food Service Fund Balance

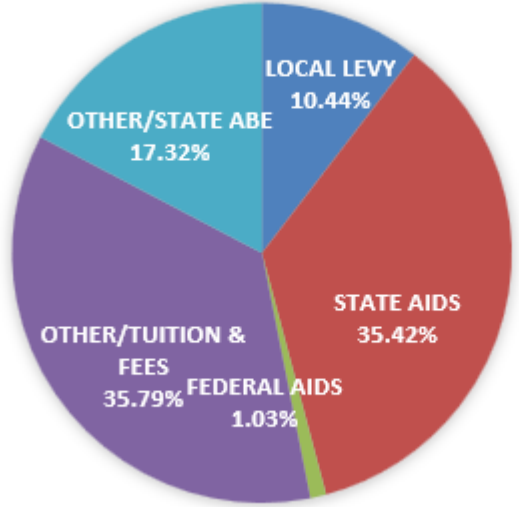
	6/30/2026 Budgeted Fund Balance	Budgeted Revenues	Budgeted Expenditures	Gain(Loss)	Fund Transfer	Transfers In or Out	6/30/2027 Budgeted Fund Balance
Food Service Fund							
Nonspendable - Inventory	47,122.81	-	-	-	-	-	47,122.81
Restricted	1,307,082.49	4,469,819.52	4,981,711.71	(511,892.19)	-	-	795,190.30
<b>Total Food Service Fund</b>	<b>1,354,205.30</b>	<b>4,469,819.52</b>	<b>4,981,711.71</b>	<b>(511,892.19)</b>	<b>-</b>	<b>-</b>	<b>842,313.11</b>

Chart Area



# Community Services (Fund 4)

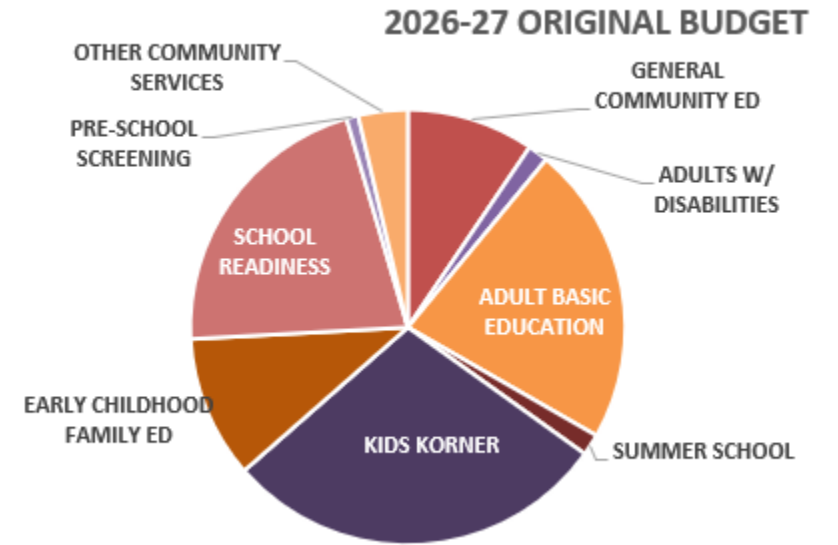
# Community Service Revenue



2026-2027 ORIGINAL COMMUNITY SERVICES REVENUES AND PERCENTAGE BY SOURCE

REVENUE SOURCES	ORIGINAL		REVISED		ACTUALS	
	26-27 BUDGET	26-27 PERCENT	25-26 BUDGET	25-26 PERCENT	24-25 EXPENSES	24-25 PERCENT
LOCAL LEVY	292,613	10.44%	244,710	8.40%	238,074	8.46%
STATE AIDS	992,873	35.42%	1,099,519	37.73%	989,935	35.17%
FEDERAL AIDS	28,985	1.03%	28,985	0.99%	34,257	1.22%
OTHER/TUITION & FEES	1,003,066	35.79%	1,048,616	35.98%	1,016,854	36.12%
OTHER/STATE ABE	485,388	17.32%	492,227	16.89%	535,744	19.03%
<b>TOTAL REVENUES</b>	<b>2,802,924</b>	<b>100.00%</b>	<b>2,914,057</b>	<b>100.00%</b>	<b>2,814,864</b>	<b>100.00%</b>

# Community Service Expense



2026-2027 ORIGINAL BUDGET COMMUNITY SERVICES EXPENSES AND PERCENTAGE BY PROGRAM

PROGRAM EXPENSES	ORIGINAL		REVISED		ACTUALS	
	26-27 BUDGET	26-27 PERCENT	25-26 BUDGET	25-26 PERCENT	24-25 EXPENSES	24-25 PERCENT
GENERAL COMMUNITY ED	284,212	9.47%	200,699	6.66%	158,740	6.30%
ADULTS W/ DISABILITIES	45,331	1.51%	41,074	1.36%	45,422	1.80%
ADULT BASIC EDUCATION	668,814	22.30%	716,256	23.78%	652,094	25.89%
SUMMER SCHOOL	47,562	1.59%	47,562	1.58%	25,550	1.01%
KIDS KORNER	860,860	28.70%	811,407	26.94%	705,158	28.00%
EARLY CHILDHOOD FAMILY ED	317,448	10.58%	322,297	10.70%	167,998	6.67%
SCHOOL READINESS	638,843	21.30%	618,588	20.54%	537,534	21.34%
PRE-SCHOOL SCREENING	26,587	0.89%	27,540	0.91%	23,863	0.95%
OTHER COMMUNITY SERVICES	110,061	3.67%	226,816	7.53%	202,004	8.02%
<b>TOTAL PROGRAM EXPENSES</b>	<b>2,999,718</b>	<b>100.00%</b>	<b>3,012,238</b>	<b>100.00%</b>	<b>2,518,363</b>	<b>100.00%</b>



# All Other Funds

	6/30/2026 Budgeted Fund Balance	Budgeted Revenues	Budgeted Expenditures	Gain(Loss)	Fund Transfers Transfer In or Out	6/30/2027 Budgeted Fund Balance
<b>Building Constr. Fund</b>						
Restricted - COP-AHS Music	-	-	-	-	40,110.43	40,110.43
Restricted - COP-Tennis Court Project	(0.00)	-	-	-	-	(0.00)
Restricted - Lease Purchase FIN 791	(0.00)	-	-	-	-	(0.00)
Restricted - Abatement Bond Project-Parkign Lr	-	140,050.00	140,000.00	-	-	-
Restricted - Capital Facilities-Restroom Project	0.00	2,467,000.00	630,918.00	1,836,082.00	-	1,836,082.00
Restricted - LTFM+ Projects	-	10,010,000.00	4,431,257.00	5,578,743.00	(151,167.00)	5,427,576.00
Restricted - Capital Facilities Lighting Project	-	-	-	-	-	-
Nonspendable - Prepaid Expenses	-	-	-	-	-	-
Unassigned - Building Conctrustion	(111,056.57)	-	-	-	111,056.57	-
<b>Total Building Constr. Fund</b>	<b>(111,056.57)</b>	<b>12,617,050.00</b>	<b>5,202,175.00</b>	<b>7,414,825.00</b>	<b>-</b>	<b>7,303,768.43</b>

	6/30/2026 Budgeted Fund Balance	Budgeted Revenues	Budgeted Expenditures	Gain(Loss)	Fund Transfers Transfer In or Out	6/30/2027 Budgeted Fund Balance
<b>Debt Service Fund</b>						
Restricted - QZAB Sinking Fund	-	-	-	-	-	-
Restricted	839,082.62	4,373,260.00	6,334,040.56	(1,960,780.56)	3,000,000.00	1,878,302.06
<b>Total Debt Service Fund</b>	<b>839,082.62</b>	<b>4,373,260.00</b>	<b>6,334,040.56</b>	<b>(1,960,780.56)</b>	<b>3,000,000.00</b>	<b>1,878,302.06</b>

<b>Trust Fund</b>						
Unassigned	123,094.12	4,035.00	500.00	3,535.00	-	126,629.12
<b>Total Trust Fund</b>	<b>123,094.12</b>	<b>4,035.00</b>	<b>500.00</b>	<b>3,535.00</b>	<b>-</b>	<b>126,629.12</b>

<b>Custodial Fund</b>						
Unassigned	-	235,000.00	235,000.00	-	-	-
<b>Total Custodial Fund</b>	<b>-</b>	<b>235,000.00</b>	<b>235,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Internal Service - Insurance Trust Fund</b>						
Unassigned	2,502,983.42	18,140,092.60	18,140,092.60	-	-	2,502,983.42
<b>Total Internal Service Fund - Insur. Trust</b>	<b>2,502,983.42</b>	<b>18,140,092.60</b>	<b>18,140,092.60</b>	<b>-</b>	<b>-</b>	<b>2,502,983.42</b>

<b>Internal Service - OPEB Trust</b>						
Unassigned	177,640.00	56,800.00	-	56,800.00	-	234,440.00
<b>Total Internal Service Fund - OPEB Trust</b>	<b>177,640.00</b>	<b>56,800.00</b>	<b>-</b>	<b>56,800.00</b>	<b>-</b>	<b>234,440.00</b>

# Thank You's

- Administration for their leadership and guidance during the rightsizing plan discussions that helped build this budget
- Building and Department leaders for continuing to work together on developing the best plans for educating our students
- Finance and HR teams for all their work to bring this budget together over the past three months