

# FY26 Adopted Budget

School Board Meeting  
Todd Lechtenberg



# AUSTIN PUBLIC SCHOOLS STRATEGIC PLAN

## OUR MISSION

*(Our Core Purpose)*

Inspire. Empower. Accelerate.

## OUR VISION

*(What We Intend to Create)*

Preparing all learners to make a difference in the world.

## Our 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 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



## STUDENTS

**I am supported and challenged in my learning and believe I will be successful**

- Teachers and all staff are approachable, listen and respond to my needs
- My teachers have time to talk through and help answer questions or help solve problems I have
- I am trusted to make good choices, be engaged in my learning, and held accountable but not overwhelmed

**I feel that school is safe and that school is challenging and fun**

- I am heard and respected for who I am by school staff and students
- The school and my interactions with students and staff are safe, positive and inclusive
- I enjoy coming to school every day and have time to be with friends during school
- I understand what is expected from me at school
- I am supported in my mental health needs

**I am an engaged learner at school and in our community**

- I have a voice and choice in how and what I learn
- My learning is hands-on, meaningful, challenging and helps me prepare for my future
- My teachers like me and believe in me
- I have teachers and staff that work with me in a way that benefits all students
- I am physically comfortable in the school setting
- This school should be about me not the teachers





## FAMILIES

**I am part of my child's education and feel welcomed, valued, and respected as a family**

- My child is physically and emotionally safe at school
- My child feels a sense of belonging at school, is cared for, and valued
- My student can voice their thoughts and ideas without being discriminated against so they continue to learn

**My child enjoys coming to school and is safe, included and respected so they are learning every day**



- My child is challenged (not overwhelmed) in learning and development, listened to, and provided choice and voice in learning options
- Teachers know my child well and creates a fun, interactive approach to learning which is responsive to my child's and family needs

**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 will feel welcome, informed and encouraged to collaborate with the teachers and staff at the school to help my child grow
- My child's teachers, my child and myself have open communication about their academic progress, social development and well-being
- District and school information is easy to understand and easily accessible
- My child is taught the life skills necessary to be successful in whatever path they choose after high school





## STAFF

### I am seen, valued, and respected for who I am and the work I do

- I work in a collaborative not competitive environment that honors the unique strengths of each individual
- I am seen as a professional and given the flexibility and support to provide students what they need to be successful
- I am listened to, heard and know that I matter
- I have a level of freedom and innovation within reasonable parameters

### I receive the support and resources to do my job well so I am able to create a healthy and safe learning environment

- I am a valued member of a caring, engaged, and collaborative team
- I receive constructive feedback in regards to my position so I can be the best version of myself
- I am treated with respect and fairness with reasonable expectations for work, performance, time, and employment
- I enjoy my job and have flexibility, satisfaction, and recognition

### I work in a district that is willing to adapt and change when necessary to best meet the needs of all students

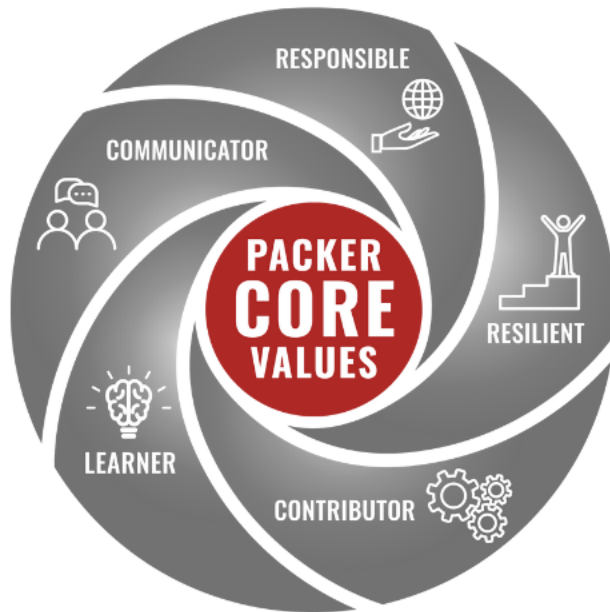
- Diversity, equality, inclusion and equity for everyone
- I have the resources and materials I need in my classroom and for families so they know what they can do to support learning at home
- There is effective communication across the district and community so staff and families have the information they need
- I have adequate training for various aspects of my job





## WHAT OUGHT TO BE

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.



## OUR 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

# General Fund Assumptions

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# Revenue Assumptions

- Estimated Enrollment from demographics study
- State Formula increased to \$7,480 (2.74% increase)
- Compensatory Revenue reduction
- Special Education Transportation revenue reduction to 95%
- School Library aid reduction of \$31,537
- Still unknown currently
  - Federal funding for Title II and III
  - State has not received allocations at this time

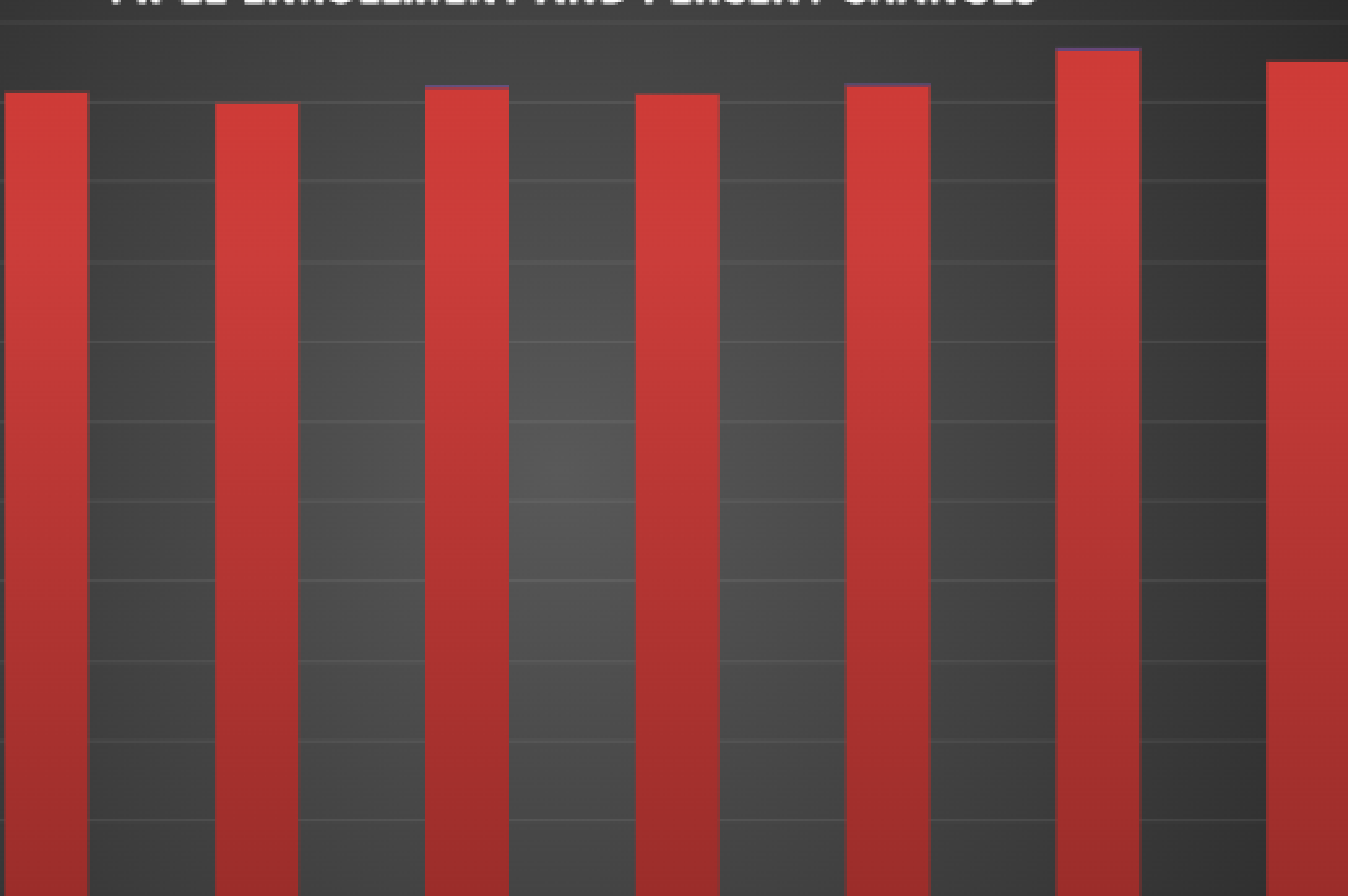


# Expense Assumptions

- Staffing
  - Includes estimates for current negotiations
  - Includes all new approved hires
  - Includes 7 building subs
- Benefits
  - Health insurance premiums increased at 14%
  - Increase of TRA from 8.75% to 9.81% employer contribution starting on July 1, 2025
  - MN Paid Leave starts January 1, 2026, and employers are required to pay 50% of estimated 0.88% tax

# PK-12 ENROLLMENT AND PERCENT CHANGES

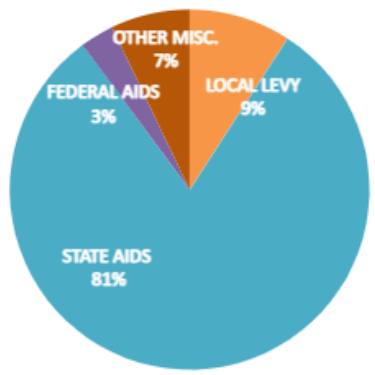
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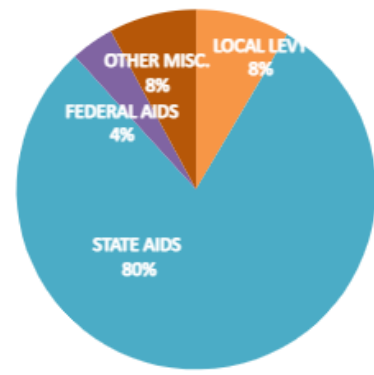
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 Revised	2025-26 Adopted
PERCENT CHANGE	-0.06%	-1.19%	1.72%	-0.77%	1.15%	4.37%	-1.32%
ENROLLMENT	5,055	4,995	5,081	5,042	5,100	5,323	5,253

# 2025-26 Adopted Budget General Fund Revenues By Source

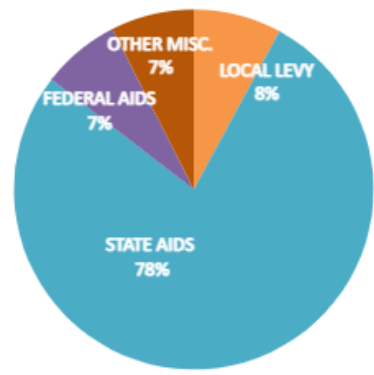
2025-26 ORIGINAL BUDGET  
GENERAL FUND REVENUES BY SOURCE



2024-25 REVISED BUDGET  
GENERAL FUND REVENUES BY SOURCE



2023-24 ACTUALS  
GENERAL FUND REVENUES BY SOURCE



2025-2026 ORIGINAL BUDGET GENERAL FUND  
REVENUES AND PERCENTAGE BY SOURCE

REVENUE SOURCES	ORIGINAL		REVISED		ACTUALS	
	25-26 BUDGET	25-26 PERCENT	24-25 BUDGET	24-25 PERCENT	23-24 REVENUE	23-24 PERCENT
LOCAL LEVY	8,597,487	9.14%	7,758,879	8.45%	7,355,929	7.91%
STATE AIDS	75,941,078	80.71%	73,292,854	79.80%	72,107,118	77.56%
FEDERAL AIDS	2,858,430	3.04%	3,563,969	3.88%	6,548,882	7.04%
OTHER MISC.	6,691,378	7.11%	7,233,062	7.87%	6,955,805	7.48%
<b>TOTAL REVENUES</b>	<b>94,088,372</b>	<b>100%</b>	<b>91,848,764</b>	<b>100%</b>	<b>92,967,734</b>	<b>100.00%</b>



# 2025-26 Adopted Budget General Fund Expense By Program

## 2025-2026 ORIGINAL BUDGET GENERAL FUND EXPENSES AND PERCENTAGE BY PROGRAM

	ORIGINAL		REVISED		ACTUALS	
	25-26 BUDGET	25-26 PERCENT	24-25 BUDGET	24-25 PERCENT	23-24 EXPENSES	23-24 PERCENT
<b>PROGRAM EXPENSES</b>						
ADMINISTRATION	3,359,336	3.47%	2,891,394	3.15%	2,977,093	3.62%
DISTRICT SUPPORT	3,369,408	3.48%	3,288,288	3.58%	2,502,405	3.04%
REGULAR INSTRUCTION	38,867,042	40.14%	37,101,504	40.44%	33,722,818	40.98%
VOCATIONAL INSTRUCTION	1,081,472	1.12%	1,024,483	1.12%	940,140	1.14%
SPECIAL EDUCATION	24,606,075	25.41%	21,716,202	23.67%	20,548,718	24.97%
INSTRUCTIONAL SUPPORT	4,870,986	5.03%	5,564,657	6.06%	4,325,080	5.26%
PUPIL SUPPORT	9,147,024	9.45%	8,812,160	9.60%	7,970,941	9.69%
SITES & BUILDINGS	10,026,146	10.36%	9,583,836	10.45%	8,711,235	10.59%
OTHER FIXED COSTS & TRANSFERS	1,495,286	1.54%	1,772,240	1.93%	585,221	0.71%
<b>SUBTOTAL PROGRAM EXPENSES</b>	<b>96,822,775</b>	<b>100.00%</b>	<b>91,754,763</b>	<b>100.00%</b>	<b>82,283,652</b>	<b>100.00%</b>
<b>TRANSFERS</b>	-		-		-	
<b>TOTAL PROGRAM EXPENSES</b>	<b>96,822,775</b>		<b>91,754,763</b>		<b>82,283,652</b>	

# 2025-26 Adopted Budget General Fund Expense By Object

## 2025-2026 ORIGINAL BUDGET GENERAL FUND EXPENSES AND PERCENTAGE BY OBJECT

OBJECT EXPENSES	ORIGINAL		REVISED		ACTUALS	
	25-26 BUDGET	25-26 PERCENT	24-25 BUDGET	24-25 PERCENT	23-24 EXPENSES	23-24 PERCENT
SALARIES	50,884,424	52.55%	47,373,040	51.63%	44,198,691	53.72%
EMPLOYEE BENEFITS	25,621,520	26.46%	23,148,924	25.23%	19,897,220	24.18%
PURCHASED SERVICES	11,776,605	12.16%	11,020,156	12.01%	10,166,073	12.35%
SUPPLIES/MATERIALS	4,774,459	4.93%	5,578,961	6.08%	4,133,365	5.02%
CAPITAL EXPENDITURES	3,511,693	3.63%	4,424,269	4.82%	3,532,253	4.29%
RESALE	8,250	0.01%	8,750	0.01%	7,326	0.01%
OTHER EXPENSE	245,823	0.25%	200,662	0.22%	348,725	0.42%
<b>TOTAL OBJECT EXPENSES</b>	<b>96,822,775</b>		<b>91,754,763</b>		<b>82,283,652</b>	

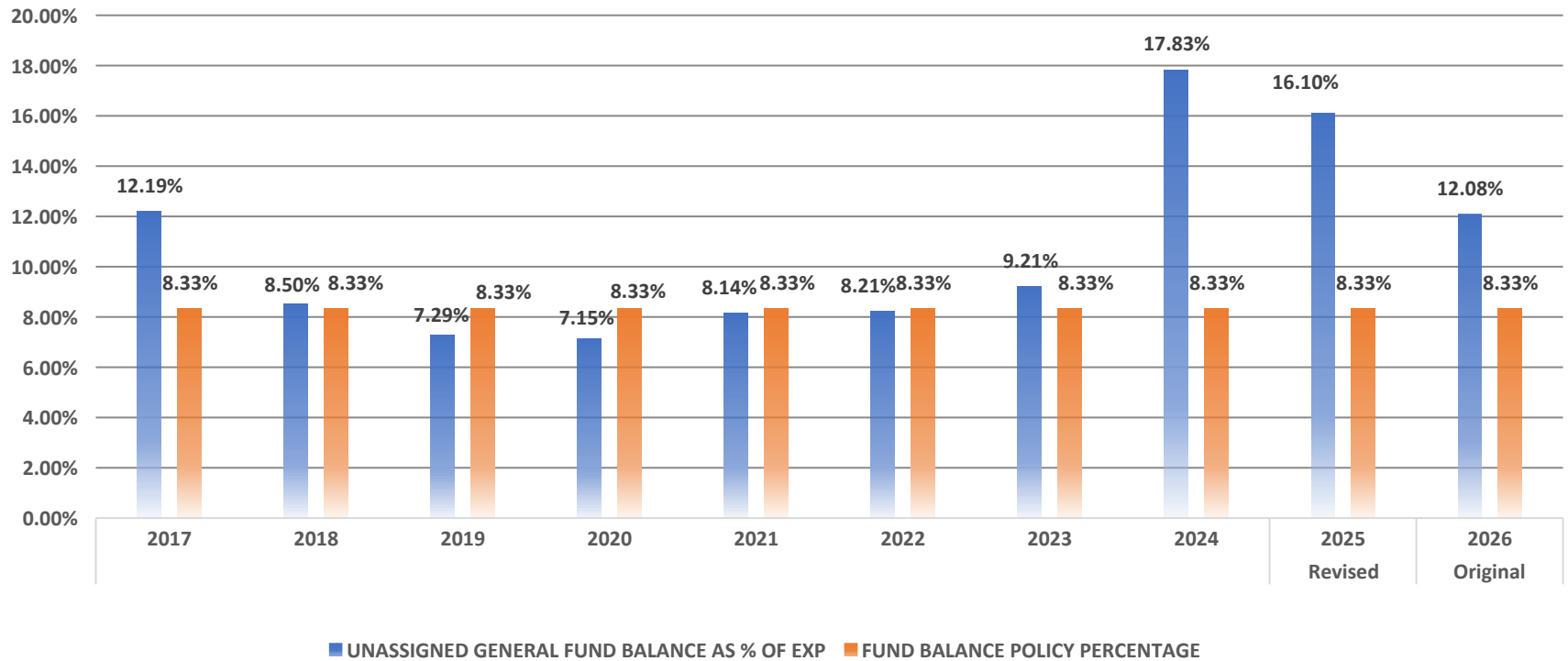
# 2025-26 Adopted Budget

## 25-26 Budgeted Revenues/Expenditures

	6/30/2025 Budgeted Fund Balance	Budgeted Revenues	Budgeted Expenditures	Gain(Loss)	Fund Transfer	Transfers In or Out	6/30/2026 Budgeted Fund Balance
<b>General Fund:</b>							
Restricted - ALC	566,742.31	1,247,415.81	1,213,732.42	33,683.39	-	-	600,425.70
Restricted - Staff Development	(0.00)	826,948.24	826,948.24	-	-	-	(0.00)
Restricted - Basic Skills	1,793,425.77	9,351,271.80	10,114,161.13	(762,889.33)	-	-	1,030,536.44
Restricted - English Learner	-	1,528,289.81	1,582,734.88	(54,445.07)	54,445.07	-	0.00
Restricted - Literacy Incentive Aid	177,935.39	205,988.93	205,988.93	-	-	-	177,935.39
Restricted - School Library Aid	101,603.77	54,810.00	64,263.97	(9,453.97)	-	-	92,149.80
Restricted - Literacy Aid	-	-	-	-	-	-	-
Restricted - Teacher Comp for READ Act	-	-	-	-	-	-	-
Restricted - Gifted & Talented	2,380.56	71,937.84	74,318.40	(2,380.56)	-	-	0.00
Restricted - Learning & Development	345,654.51	1,128,847.00	1,270,712.11	(141,865.11)	-	-	203,789.40
Restricted - Achievement & Integration	(0.00)	1,158,554.88	1,158,554.88	-	-	-	(0.00)
Restricted - Safe Schools	-	191,727.72	261,700.00	(69,972.28)	69,972.28	-	-
Restricted - Scholarships	9,630.55	53,521.00	56,000.00	(2,479.00)	-	-	7,151.55
Restricted - Operating Capital	1,032,267.63	1,550,714.08	1,729,570.63	(178,856.55)	-	-	853,411.08
Restricted - LTFM	901,584.75	1,711,634.86	2,023,770.27	(312,135.41)	-	-	589,449.34
Restricted - Student Activities	201,940.12	92,273.00	116,364.00	(24,091.00)	-	-	177,849.12
Assigned - Student Athletics	91,109.10	64,893.00	78,492.50	(13,599.50)	-	-	77,509.60
Assigned - Student Support Personnel	-	92,574.97	166,742.07	(74,167.10)	74,167.10	-	-
Assigned - Separation Benefits / OPEB	2,124,260.30	-	-	-	-	-	2,124,260.30
Assigned - Technology	-	-	-	-	750,000.00	-	-
Assigned - Health Insurance	1,700,000.00	-	-	-	-	-	1,700,000.00
Assigned - Curriculum	-	-	-	-	750,000.00	-	-
Nonspendable - Prepaid Expenses	203,437.87	-	-	-	-	-	203,437.87
Unassigned-Professional Development Accts	-	35,000.00	35,000.00	-	-	-	-
Unassigned-Site-Co-Curricular Funds	576,659.28	292,020.00	370,703.99	(78,683.99)	98,400.00	-	596,375.29
Unassigned	13,439,658.63	74,429,948.89	75,473,016.25	(1,043,067.36)	(1,796,984.45)	-	10,599,606.82
<b>Total General Fund</b>	<b>23,268,290.54</b>	<b>94,088,371.83</b>	<b>96,822,774.67</b>	<b>(2,734,402.84)</b>	<b>-</b>	<b>HA</b>	<b>19,033,887.70</b>
						<b>Net Change</b>	<b>(2,859,767.82)</b>
						<b>Fund Balance %</b>	<b>12.08%</b>



# Unassigned Fund Balance



\*ISD 492 Fund Balance Policy 714 guides budgeting practice in meeting or exceeding Unassigned Fund Balance targets.

\*\*Auditor recommended fund balance percentage is 15%.

# Why the decrease in Unassigned Fund Balance?

- Estimated declining enrollment
- Impact of TRA going from 8.75% to 9.81%
- Implementation of MN PML tax
- Anticipated contract settlements
- Request for approval of two new assigned funds
  - \$750K for technology
  - \$750K for curriculum

# Food Service

Todd Lechtenberg



# Food Service Assumptions

- State of MN will continue to fund free meals to all students
- Food Service will continue to invest their fund balance into long term equipment upgrades

# 2025-26 Food Service Adopted Budget

## 2025-2026 ORIGINAL BUDGET FOOD SERVICE REVENUES AND PERCENTAGE BY SOURCE

REVENUE SOURCES	ORIGINAL		REVISED		ACTUALS	
	25-26 BUDGET	25-26 PERCENT	24-25 BUDGET	24-25 PERCENT	23-24 EXPENSES	23-24 PERCENT
STATE AIDS	1,200,000	28.04%	1,200,000	28.03%	1,155,036	24.51%
FEDERAL AIDS	2,948,394	68.89%	2,950,394	68.91%	3,333,439	70.73%
PUPIL SALES & MISC.	131,188	3.07%	131,188	3.06%	224,577	4.76%
<b>TOTAL REVENUES</b>	<b>4,279,583</b>	<b>100.00%</b>	<b>4,281,583</b>	<b>100.00%</b>	<b>4,713,052</b>	<b>100.00%</b>

## 2025-2026 ORIGINAL BUDGET FOOD SERVICE EXPENSES AND PERCENTAGE BY OBJECT

OBJECT EXPENSES	ORIGINAL		REVISED		ACTUALS	
	25-26 BUDGET	25-26 PERCENT	24-25 BUDGET	24-25 PERCENT	23-24 EXPENSES	23-24 PERCENT
SALARIES	1,214,228	26.82%	1,214,228	26.81%	1,174,780	27.51%
EMPLOYEE BENEFITS	414,941	9.16%	414,941	9.16%	401,608	9.40%
PURCHASED SERVICES	33,128	0.73%	33,128	0.73%	30,166	0.71%
SUPPLIES/MATERIALS	2,310,122	51.02%	2,312,122	51.04%	2,270,819	53.17%
CAPITAL EXPENDITURES	489,765	10.82%	489,765	10.81%	330,738	7.74%
OTHER EXPENSE	65,630	1.45%	65,630	1.45%	62,909	1.47%
<b>TOTAL OBJECT EXPENSES</b>	<b>4,527,814</b>	<b>100.00%</b>	<b>4,529,814</b>	<b>100.00%</b>	<b>4,271,020</b>	<b>100.00%</b>

	6/30/2025 Budgeted Fund Balance	Budgeted Revenues	Budgeted Expenditures	Gain(Loss)	Fund Transfer	Transfers In or Out	6/30/2026 Budgeted Fund Balance
Food Service Fund							
Nonspendable - Inventory	55,616.78	-	-	-	-	-	55,616.78
Restricted	1,852,839.17	4,370,660.81	4,740,910.06	(370,249.25)	-	-	1,482,589.92
<b>Total Food Service Fund</b>	<b>1,908,455.95</b>	<b>4,370,660.81</b>	<b>4,740,910.06</b>	<b>(370,249.25)</b>	<b>-</b>	<b>-</b>	<b>1,538,206.70</b>

# Community Service

Todd Lechtenberg



# Community Service Assumptions

- Adult Basic Education
  - Limited carryover expected
  - Revenue is based off 2024-25 classes
  - Technology upgrades

# 2025-26 Adopted Budget Community Service Fund Revenues By Source

## 2025-2026 ORIGINAL COMMUNITY SERVICES REVENUES AND PERCENTAGE BY SOURCE

REVENUE SOURCES	ORIGINAL		REVISED		ACTUALS	
	25-26 BUDGET	25-26 PERCENT	24.25 BUDGET	24.25 PERCENT	23-24 EXPENSES	23-24 PERCENT
LOCAL LEVY	237,162	8.16%	237,162	8.14%	334,034	12.08%
STATE AIDS	1,026,140	35.30%	1,026,140	35.23%	847,358	30.65%
FEDERAL AIDS	34,257	1.18%	34,257	1.18%	54,154	1.96%
OTHER/TUITION & FEE	1,062,607	36.55%	1,072,226	36.81%	1,046,960	37.87%
OTHER/STATE ABE	546,964	18.81%	542,864	18.64%	482,110	17.44%
<b>TOTAL REVENUES</b>	<b>2,907,130</b>	<b>100.00%</b>	<b>2,912,649</b>	<b>100.00%</b>	<b>2,764,617</b>	<b>100.00%</b>

# 2025-26 Adopted Budget Community Service Fund Expenditures By Program

## 2025-2026 ORIGINAL BUDGET COMMUNITY SERVICES EXPENSES AND PERCENTAGE BY PROGRAM

PROGRAM EXPENSES	ORIGINAL		REVISED		ACTUALS	
	25-26 BUDGET	25-26 PERCENT	24-25 BUDGET	24-25 PERCENT	23-24 EXPENSES	23-24 PERCENT
GENERAL COMMUNITY ED	197,708	6.64%	169,272	6.00%	230,989	8.69%
ADULTS W/ DISABILITIES	45,541	1.53%	45,541	1.61%	45,105	1.70%
ADULT BASIC EDUCATION	673,213	22.60%	663,733	23.53%	598,774	22.53%
SUMMER SCHOOL	24,121	0.81%	24,121	0.85%	23,310	0.88%
KIDS KORNER	920,108	30.88%	929,587	32.95%	866,555	32.61%
EARLY CHILDHOOD FAMILY ED	231,095	7.76%	187,446	6.64%	251,661	9.47%
SCHOOL READINESS	644,959	21.65%	559,223	19.82%	535,267	20.14%
PRE-SCHOOL SCREENING	23,546	0.79%	23,546	0.83%	19,255	0.72%
OTHER COMMUNITY SERVICES	218,887	7.35%	218,887	7.76%	86,705	3.26%
<b>TOTAL PROGRAM EXPENSES</b>	<b>2,979,179</b>	<b>100.00%</b>	<b>2,821,355</b>	<b>100.00%</b>	<b>2,657,621</b>	<b>100.00%</b>

# 2025-26 Adopted Budget Community Services

	6/30/2025 Budgeted Fund Balance	Budgeted Revenues	Budgeted Expenditures	Gain(Loss)	Fund Transfer	Transfers In or Out	6/30/2026 Budgeted Fund Balance
<b>Community Service Fund:</b>							
Restricted - Community Education	563,566.20	1,261,017.09	1,171,552.89	89,464.20	-	-	653,030.40
Restricted - ECFE	369,033.95	300,345.37	267,133.42	33,211.95	-	-	402,245.90
Restricted - School (Learning) Readiness	160,839.13	568,088.47	568,646.87	(558.40)	-	-	160,280.73
Restricted - Adult Basic Ed	135,889.20	631,202.93	693,289.27	(62,086.34)	-	-	73,802.86
Nonspendable - Prepaid Expenses	-	-	-	-	-	-	-
Unassigned	29,232.10	25,782.13	25,782.13	-	-	-	29,232.10
<b>Total Community Service Fund</b>	<b>1,258,560.58</b>	<b>2,786,435.99</b>	<b>2,726,404.58</b>	<b>60,031.41</b>	<b>-</b>	<b>-</b>	<b>1,318,591.99</b>



# All other Fund

Todd Lechtenberg

# All other Fund's Assumptions

- Construction Fund
  - Two projects that were approved this spring
    - Wescott Tennis Court
    - LED Lighting Project
- Insurance Trust Fund
  - Projected revenue increase of 14%
  - Estimated lost ratio at 100%
    - FY25 112%
    - FY24 142%

# 2025-26 Adopted Budget Other Governmental Funds

	6/30/2025 Budgeted Fund Balance	Budgeted Revenues	Budgeted Expenditures	Gain(Loss)	Fund Transfer	Transfers In or Out	6/30/2026 Budgeted Fund Balance
<b>Building Constr. Fund</b>							
Restricted - COP-Tennis Court Project	-	575,816.52	575,816.52	-	-	-	-
Restricted - Capital Facilities Lighting Project	0.00	2,900,000.00	2,900,000.00	-	-	-	0.00
<b>Total Building Constr. Fund</b>	0.00	3,475,816.52	3,475,816.52	-	-	-	0.00
<b>Debt Service Fund</b>							
Restricted - QZAB Sinking Fund	-	-	-	-	-	-	-
Restricted	866,873.28	3,714,204.17	3,746,044.90	(31,840.73)	-	-	835,032.55
<b>Total Debt Service Fund</b>	866,873.28	3,714,204.17	3,746,044.90	(31,840.73)	-	-	835,032.55
<b>Trust Fund</b>							
Unassigned	119,340.75	5,040.00	500.00	4,540.00	-	-	123,880.75
<b>Total Trust Fund</b>	119,340.75	5,040.00	500.00	4,540.00	-	-	123,880.75
<b>Custodial Fund</b>							
Unassigned	-	223,000.00	223,000.00	-	-	-	-
<b>Total Custodial Fund</b>	-	223,000.00	223,000.00	-	-	-	-
<b>Internal Service - Insurance Trust Fund</b>							
Unassigned	2,659,029.07	16,532,966.00	16,532,966.00	-	-	-	2,659,029.07
<b>Total Internal Service Fund - Insur. Trust</b>	2,659,029.07	16,532,966.00	16,532,966.00	-	-	-	2,659,029.07
<b>Internal Service - OPEB Trust</b>							
Unassigned	136,300.00	52,600.00	-	52,600.00	-	-	188,900.00
<b>Total Internal Service Fund - OPEB Trust</b>	136,300.00	52,600.00	-	52,600.00	-	-	188,900.00





# Any Questions

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