



# FY•2014

## General Fund Budget & Special Revenue Budget

FISCAL YEAR 2014 (SCHOOL YEAR 2013-2014)  
ATLANTA, FULTON COUNTY, GEORGIA

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# Introductory Section

General Fund Budget &  
Special Revenue Budget

FISCAL YEAR 2014 (SCHOOL YEAR 2013-2014)  
ATLANTA, FULTON COUNTY, GEORGIA

Atlanta Public Schools

# Executive Summary

FY 2014



Dear Board Members,

Atlanta Public Schools (APS) is pleased to present the FY14 budget to the Atlanta Board of Education and the Atlanta community. The APS FY14 budget illustrates how we fund the costs associated with increased student achievement, and it reflects the culmination of a nine-month effort to align every expenditure with a strategic objective.

The major spending priority is to make APS makes sure that instructional needs are fully funded. The district employs a modified zero-based budgeting method, which requires that expenditures be justified and approved. The process requires that budget requests be evaluated thoroughly, starting from a zero base, which drives our department leaders to find cost-effective ways to improve programs and operations.

The FY14 budget will allow us to improve the services we provide to our students by directing more resources to schools in a manner that is equitable and fiscally responsible. This year APS has moved to the Common Core Georgia Performance Standards (CCGPS). CCGPS are more rigorous than our previous standards, and include us in the nationwide initiative to provide consistent educational standards from state to state.

Our district-wide cluster model which is segmented into nine high school clusters with corresponding middle and elementary schools in each cluster has helped us ensure that all of our students have more equitable access and continuity to foreign language courses and other academic programs across the district. Our approach also provides for a greater degree of collaboration and professional development among the elementary, middle and high school teachers and administrators within the individual school clusters.

Our budget report is divided into four sections:

- I. Introductory Section – familiarizes readers to the entire document
- II. Organizational Section –has the context and framework within which the budget is developed and managed
- III. Financial Section – has the proposed and adopted budgets for a school entity
- IV. Informational Section – contains information on past and future budgets as well as factors that influence the proposed budgets

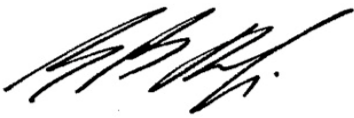
Last school year, we continued to experience declining revenues which prompted APS leadership to make tough programmatic decisions with a renewed emphasis on student educational needs. Attempts



were made to FY14 operating budget to minimize reliance on reserves as much as possible. We have worked diligently to develop a budget for FY14 that reduces class size and improves student performance that will enhance the needs of our students in the district.

We are privileged to serve the students, staff, parents, partners and community members who compose the APS family. Their support, along with the broader school community's ongoing contributions toward developing, implementing and maintaining an excellent education program continue to benefit the children of Atlanta Public Schools and the citizens of Atlanta.

Sincerely,

A handwritten signature in black ink, appearing to read 'EB Davis, Jr.', with a stylized, cursive script.

Erroll B. Davis, Jr.

Superintendent, Atlanta Public Schools

## **APS 2013-2014 Budget at a Glance**

The Atlanta Board of Education has approved the 2013-14 district budget that totals \$595.1 million, which is \$ 15.5 million more than the 2012-13 \$579.6 million adjusted budget.

The new budget includes three furlough days, the number of which may be reduced later in the year depending on economic conditions. There is an additional furlough day for certain administrative positions. No cost of living or step increases are included in the budget.

The new budget does include additional support for schools, including additional teachers, social workers and counselors for all schools. This additional support was part of the Boards plan to keep classes from increasing.

Also included in the new budget is the increase in security personnel and equity and excellence infused through all academic programs.

## Association of School Business Officials International



*This Meritorious Budget Award is presented to*

**ATLANTA PUBLIC SCHOOLS**

*For excellence in the preparation and issuance of its school entity's budget  
for the Fiscal Year 2012-2013.*

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading "Brian L. Mee".

Brian L. Mee, SFO, RSBA  
President

A handwritten signature in black ink, reading "John D. Musso".

John D. Musso, CAE, RSBA  
Executive Director





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Atlanta Public Schools  
Georgia**

For the Fiscal Year Beginning

**July 1, 2012**

*Christopher P. McNeill*

President

*Jeffrey R. Brown*

Executive Director

# Atlanta Public Schools FY 2014 Budget Summary

Atlanta Public Schools (APS) is working diligently to balance student needs with today's tough economic realities. We continue to be good stewards of tax dollars while remaining committed to providing our students with the essential resources, supports and strategies required to achieve academic excellence.

The APS FY14 General Fund Budget Guide illustrates how the costs associated with this commitment are funded and how we are dedicated to making a difference in the lives of our students.

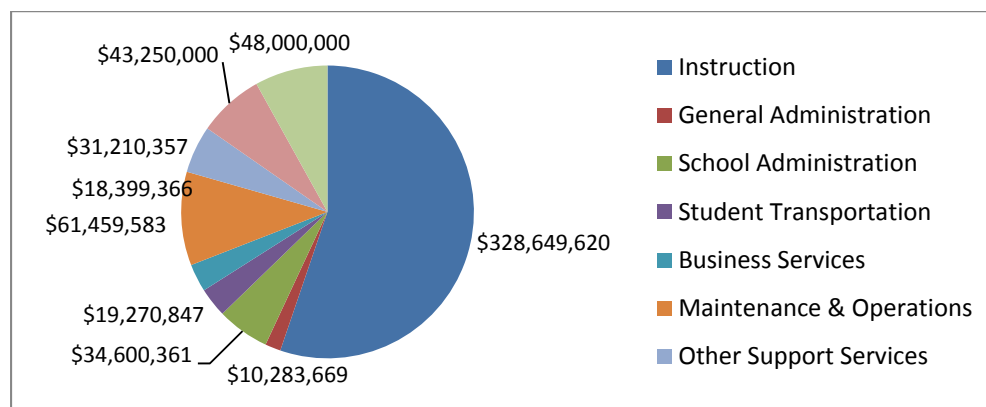
## OVERVIEW OF OUR BUDGET PROCESS

The budget process is segmented into three phases: planning, preparation and adoption/approval. The process begins in September with the development of management plans for schools, department and administrative offices.

During the preparation phase, APS leaders review proposed budgets to ensure that every dollar budgeted counts toward meeting the needs of our students. In addition, recommendations offered by students, parents, employees, community members and interested parties are taken into consideration during the preparation phase.

The Atlanta Board of Education tentatively adopted the FY14 budget on June 6, 2013. Final approval of the FY14 General Fund Budget was June 27, 2013, in the auditorium of the APS Center for Learning and Leadership.

Appropriation	Budget	Percent
Instruction	\$328,649,620	55.2%
General Administration	10,283,669	1.7%
School Administration	34,600,361	5.8%
Student Transportation	19,270,847	3.2%
Business Services	18,399,366	3.1%
Maintenance & Operations	61,459,583	10.3%
Other Support Services	31,210,357	5.2%
Charter Schools	43,250,000	7.3%
Unfunded Pension	48,000,000	8.1%



Atlanta Public Schools

# Organizational Component

FY 2014



# Atlanta Public Schools

## Mission and Vision Statements

The following Atlanta Public Schools (APS) mission statement delineates the purpose, functions, and directions for which the District exists. The primary emphasis of the APS mission statement is focused on creating and maintaining an environment conducive to effective teaching and learning and to providing the highest quality educational services to the community.

*Atlanta Public Schools educates all students through academic excellence, preparing them for success in life, service and leadership.*

The Atlanta Public Schools' vision statement describes what the District will look like or desires in the future; it is a description of what will be. The current vision statement shared by the APS students, teachers, staff, and administrators follows:

*The vision of Atlanta Public Schools is to be a student-centered, high performing urban school district where all students become successful, life-long learners and leaders.*

## Goals and Objectives

Each year, APS adopts goals as a means to improve its educational programs. The human and financial resources are allocated in the budget in order to achieve the adopted goals of the District. The objectives of the APS Board of Education are:

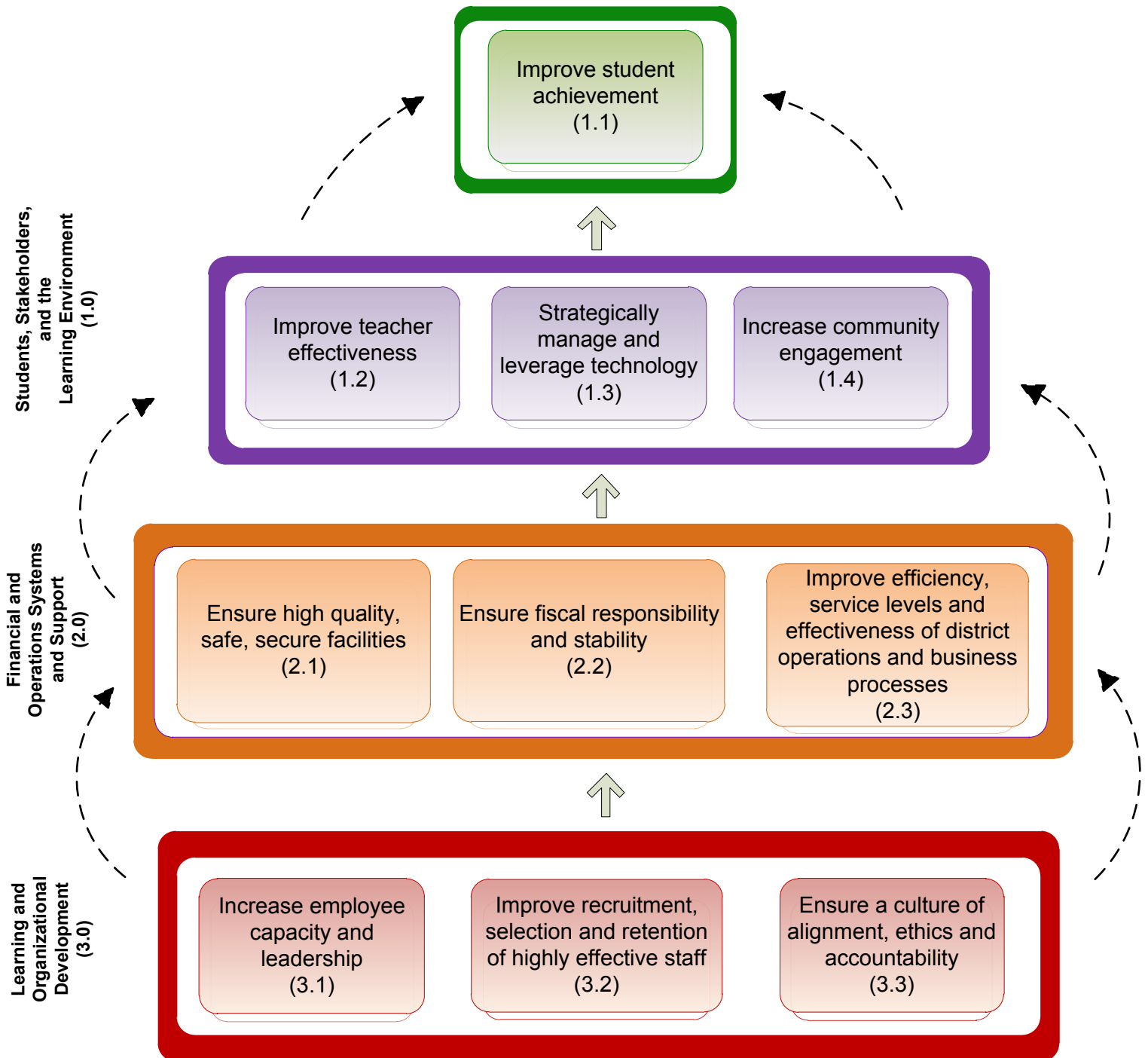
- To provide and maintain a quality, comprehensive, high-level curriculum to be followed by all schools in the District.
- To enhance the use of technology by students, teachers, and staff in the instructional process.
- To enhance political relationships with various entities in the District.
- To increase public awareness and participation in school district affairs.
- To exercise fiscal discipline.

The budget thus reflects the allocation of revenue and expenditures to support educational programs and services as defined by the District's mission and goals articulated through financial and operating policies. The budget is a delicate balance of policy choices. It also represents a delicate balance between the educational needs of students and the ability of the community to provide the financial support necessary to meet those needs.

Goals describe what the District plans to achieve. Guided by a team dedicated to the achievement of endless possibilities, the APS vision and goals will propel the District into the future.

# Atlanta Public Schools 2012-2017 Strategy Map

**Achieve “Excellence in Everything We Do”**



# Atlanta Public Schools

## 2012-2017 District Balanced Scorecard

Perspective	Objective	Objective Owner (Division)	Performance Measure	Data Availability	Unit of Measure	Actual 2011-12	Target 2012-13	Target 2013-14	Target 2014-15	Target 2015-16	Target 2016-17
1.0 Students, Stakeholders and The Learning Environment	1.1 Improve Student Achievement	Curriculum & Instruction	Student Achievement – CRCT (1.1.1)	Annually	% of students in traditional schools meeting and exceeding state standards on the CRCT (grades 3-8)						
					Reading (1.1.1-a)	M/E	57% / 31%	59% / 32%	61% / 33%	In 2014-2015, the unit of measure will change - based on implementation of national Common Core assessments (PARCC).	
						Total	88%	91%	94%		
					English Language Arts (1.1.1-b)	M/E	57% / 31%	59% / 32%	61% / 33%		
						Total	88%	91%	94%		
					Mathematics (1.1.1-c)	M/E	45% / 24%	47% / 25%	49% / 26%		
						Total	69%	72%	75%		
					Science (1.1.1-d)	M/E	39% / 25%	41% / 26%	43% / 27%		
						Total	64%	67%	70%		
					Social Studies (1.1.1-e)	M/E	39% / 24%	41% / 25%	43% / 26%		
						Total	63%	66%	69%		
			Student Achievement - End of Course Test (EOCT) (1.1.2)	Annually	% of students in traditional schools passing the EOCT (grades 9-12)						
					CCGPS Coordinate Algebra (1.1.2-a)			N/A	Baseline year	TBD	The 2012-13 year is baseline for CCGPS Coordinate Algebra. In 2013-14, Mathematics II will change to CCGPS Analytic Geometry as a baseline year. In 2014-15 other EOCT subject names may also change, based on implementation of national Common Core assessments (PARCC).
					Mathematics II (1.1.2-b)			31%	33%	Baseline year	
					9th Grade Literature and Composition (1.1.2-c)			69%	71%	73%	
					American Literature and Composition (1.1.2-d)			81%	83%	85%	
					Physical Science (1.1.2-e)			59%	61%	63%	
					Biology (1.1.2-f)			53%	55%	57%	
					U. S. History (1.1.2-g)			57%	59%	61%	
					Economics (1.1.2-h)			68%	70%	72%	
			Students Enrolled - Advanced Placement Classes (1.1.3)	Annually	% of students in traditional schools enrolled in Advanced Placement classes (grades 10-12)	37%	39%	41%	43%	45%	47%
			Student Achievement - Advanced Placement Classes (1.1.4)	Annually	% of students in traditional schools scoring 3 or greater on Advanced Placement exams	32%	34%	36%	39%	42%	45%
			Student Attendance (1.1.5)	Quarterly	% of students in traditional schools who are absent less than 10 days	73%	75%	77%	79%	81%	85%
			Graduation Rate (1.1.6)	Annually	% of all students (including ESOL, students with disabilities, etc.) who graduated with a regular diploma within 5 years	Current and future year targets will be set after release of 2011-2012 actuals by the GA DOE.					

## Atlanta Public Schools 2012-2017 District Balanced Scorecard

Perspective	Objective	Objective Owner (Division)	Performance Measure	Data Availability	Unit of Measure	Actual 2011-12	Target 2012-13	Target 2013-14	Target 2014-15	Target 2015-16	Target 2016-17
1.0 Students, Stakeholders and The Learning Environment	1.2 Improve Teacher and Leader Effectiveness	Curriculum & Instruction	Teacher Effectiveness (1.2.1)	Annually	% of teachers with a Teacher Effectiveness Measure (TEM) of Effective and Highly Effective	N/A	Baseline year	Future year targets will be set at the end of the 2012-2013 school year.			
			Leader Effectiveness (1.2.2)	Annually	% of leaders with a Leader Effectiveness Measure (LEM) of Effective and Highly Effective	N/A	Baseline year	Future year targets will be set at the end of the 2012-2013 school year.			
	1.3 Implement Rigorous and Relevant Curriculum	Curriculum & Instruction	Rigorous and Relevant Curriculum (1.3.1)	Annually	% of students entering State of Georgia colleges without the need of academic support	Current and future year targets will be set in January 2013 after calculation of 2011-2012 actuals by the GA DOE.					
			Student Inclusion (1.3.2)	Annually	% of students with disabilities who spend at least 80% of their school day in general education environments	48%	51%	55%	59%	63%	63%
	1.4 Increase Student, Parent and Community Engagement	Associate Superintendent	Parent/Community Outreach and Engagement (1.4.1)	Quarterly	% of satisfactory and above ratings for local school and district parent/community outreach and engagement on the quarterly stakeholder survey	N/A	70%	78%	82%	87%	90%
		Curriculum & Instruction	Student Engagement (1.4.2)	Annually	% of satisfactory and above student engagement responses on the Teacher Keys Student Survey	N/A	Baseline year	Future year targets will be set at the end of the 2012-2013 school year.			
	1.5. Ensure safe and supportive learning environments	Curriculum & Instruction	School Safety (3.1.1)	Annually	% of stakeholders (student, teachers, parents and community, etc.) whose perception of safety in APS schools was rated satisfactory and above on the quarterly stakeholder survey	N/A	70%	78%	82%	87%	90%
2.0 Leadership and Talent Development	2.1 Increase Employee Capacity and Leadership	Curriculum & Instruction	Professional Learning (2.1.1)	Quarterly	% of employees compliant with the policy requiring 20 hours of training annually	N/A	Baseline year	100%	100%	100%	100%
		Technology	Technology to Support Teaching and Learning (2.1.2)	Annually	% of teachers scoring an average of 4 and above on the instructional technology proficiency assessment	N/A	Baseline year	60%	75%	90%	100%
	2.2 Improve Recruitment, Selection and Retention of Highly Effective Staff	Human Resources	Novice Teacher (0-3) Years Retention (2.2.1)	Annually	% of effective novice classroom teachers (0-3 years) retained, excluding TFA and terminations	61%	64%	69%	74%	79%	84%
			Effective Teacher Retention (2.2.2)	Annually	% of effective classroom teachers retained	N/A	Baseline year	Future year targets will be set at the end of the 2012-2013 school year.			
			Teacher/Leader Vacancies (2.2.3)	Annually	# of vacant teacher and school leader positions on Day One	22	10	0	0	0	0
	2.3 Promote a Culture of Alignment, Ethics and Accountability	Organizational Advancement	Ethics (2.3.1)	Quarterly	Number of ethics complaints recommended for investigation	375	275	250	200	150	125

## Atlanta Public Schools 2012-2017 District Balanced Scorecard

Perspective	Objective	Objective Owner (Division)	Performance Measure	Data Availability	Unit of Measure	Actual 2011-12	Target 2012-13	Target 2013-14	Target 2014-15	Target 2015-16	Target 2016-17
3.0 Financial and Operational Systems and Support	3.1 Ensure Fiscal Responsibility and Stability	Finance	Discretionary Revenue (3.1.1)	Quarterly	Amount of discretionary revenue generated	N/A	Baseline year	Future year targets will be set at the end of the 2012-2013 school year.			
	3.2 Improve Efficiency, Service Levels and Effectiveness of District Operations and Business Processes	Organizational Advancement	Customer Service (3.2.1)	Quarterly	% of district business units receiving a customer service rating of satisfactory and above on the quarterly stakeholder survey	N/A	75%	80%	85%	90%	95%
	3.3 Strategically Manage and Leverage Technology	Technology	Student Online Learning (3.3.1)	Quarterly	% of students accessing online courses, including credit recovery	N/A	Baseline year	Future year targets will be set at the end of the 2012-2013 school year.			



# Looking Forward 2013-2014

## STRATEGIC PLAN 2012-2017 "Strategic Leadership ... The Road to Excellence"

We Still Have Work To Do

### Increase Graduation Rate

54% of all students graduated in 2011-12 with a regular diploma within 5 years

### Increase Student Attendance

72% of students in traditional schools were absent less than 10 days

### Increase AP Enrollment

23% of students in traditional schools were enrolled in Advanced Placement classes (grades 10-12)



### Guiding Principles

**EXCELLENCE...**  
in everything we do

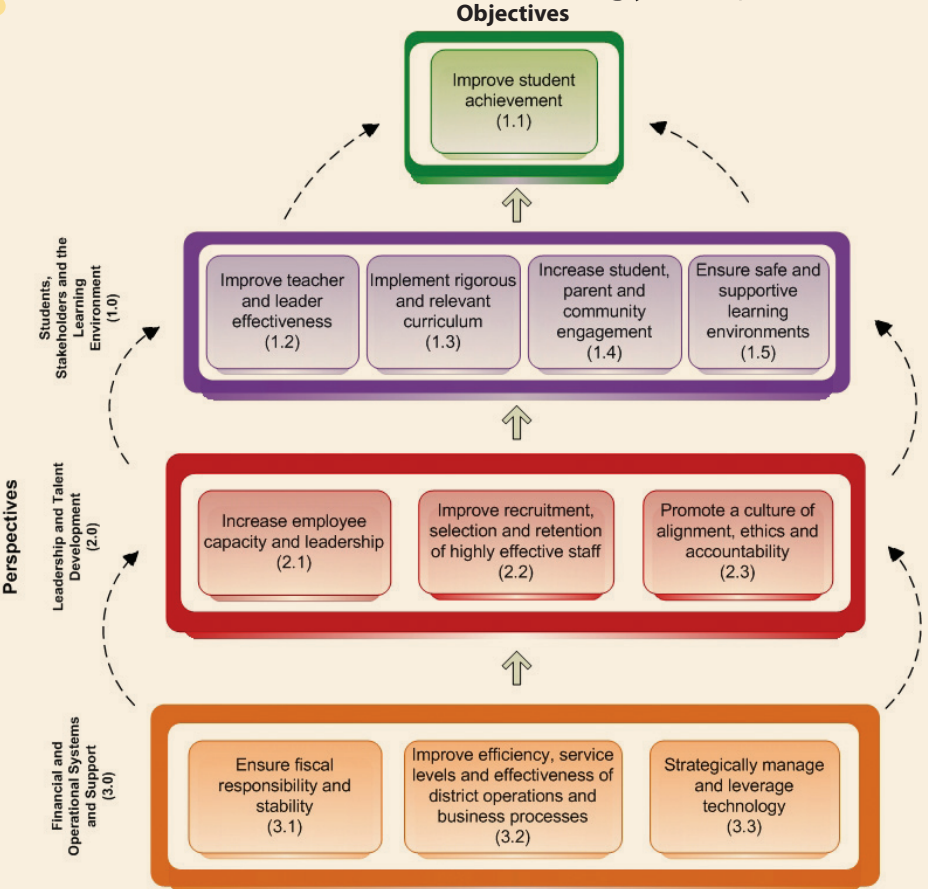
**EQUITY...**  
in the distribution of district resources

**ETHICS...**  
to protect our integrity

**ENGAGEMENT...**  
with our community



### 2012-2017 Strategy Map



### Core Beliefs and Commitments

- 1 WE BELIEVE THAT ALL CHILDREN CAN LEARN.**
- 2 WE BELIEVE THAT TEACHERS MATTER.**
- 3 WE BELIEVE THAT COMMUNITY IS CRITICAL.**
- 4 WE BELIEVE ALL STUDENTS SHOULD BE FULLY PREPARED AND INSPIRED TO GRADUATE FROM HIGH SCHOOL READY FOR COLLEGE AND/OR CAREERS.**
- 5 WE BELIEVE THAT STUDENTS SHOULD BE LIFELONG LEARNERS.**

### MISSION STATEMENT

The **mission** of Atlanta Public Schools is to educate **all students** through **academic excellence**, preparing them for **success** in **life**, service and leadership.

### VISION STATEMENT

The **vision** of Atlanta Public Schools is to be a student-centered, **high-performing** urban school district where all students become **successful** life-long learners and **leaders**.

### School Counselors

are targeting graduation rates by improving accuracy in advising and scheduling students; providing test taking tips and study skills groups; encouraging parental involvement; and providing individual and group counseling.

### After-school

professional learning communities will be developed specifically for teachers of Coordinate Algebra and Analytic Geometry.

### Online AP courses

are available to students.

### Truancy plan

of action is being developed in conjunction with the Atlanta City Council Office and Atlanta Police Department.

### Free meals

will be offered to 58 APS elementary, middle and high schools through the Community Eligibility Option program.

### Operational Excellence Team

is in development to proactively address process inefficiencies, build organizational capacity for continuous improvement, and improve the management of business and academic processes.



APS has placed graduation coaches at each middle and high school campus to identify students most at-risk of not graduating or not graduating on time, assess needs, assign research-based interventions, and monitor intervention success.

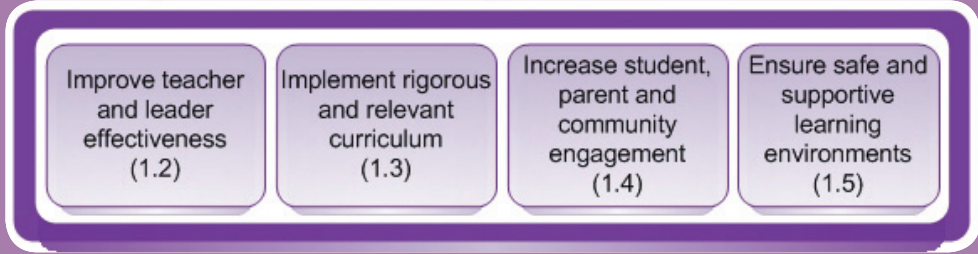
### 2013-2014 Strategic Initiatives

- Performance Management
- Career Academies
- Student Engagement & Behavior
- Managerial Control Systems
- Data Governance
- Records Management
- Strategic Technology Management



# 2012-2013: STRATEGIC PLAN PROGRESS CHECK

## (1.0) Students, Stakeholders & The Learning Environment



The percent of students in traditional schools passing the EOCT (grades 9-12) increased in every subject area.



**55%** of students with disabilities spend at least **80%** of their school day in general education environments, an increase from **48%** in 2011-12.

**79%** of parents and community members rate the district's outreach and engagement satisfactory and above.

The average CRCT score gap between APS and the state closed by 10% from the previous year.

### Common Core

Fully-aligned the CCGPS curriculum to standards in core content areas; held three district-wide professional learning days; informed parents through regional community meetings, website and print materials; and established community of practice to directly support adoption and use of online courses at school level.

### Atlanta Urban Teacher Residency (AUTR)

Completed the first cohort and placed ten teachers as teachers-of-record for the 2013-2014 school year.

### Quality Principal Induction Program

Established the principal induction program and the Aspiring Leaders Program of Atlanta with the ultimate goal of retaining effective leaders.

### Data-Driven Instruction

Created data teams to increase focus at the school level on data driven instruction.

### School Safety

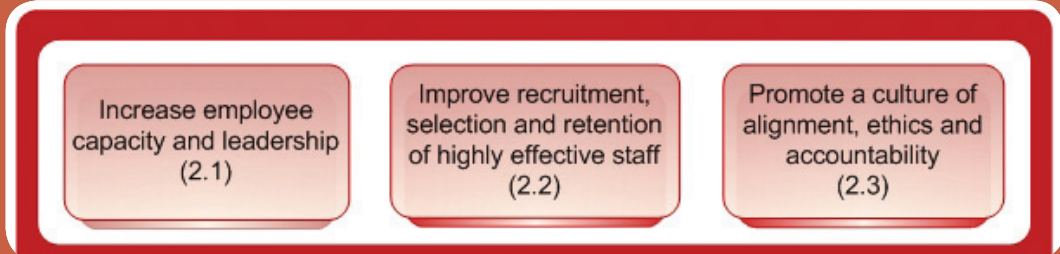
The Atlanta Board of Education authorized an agreement between APS and the Atlanta Police Department to provide enhanced physical security with additional full-time school resource officers, investigative detectives, school safety training and 24-hour alarm response services.

### Communications

**\$300,000** Partner Support for Schools;  
**5,000+** twitter followers;  
Over **8.5 M** web visits.



## (2.0) Leadership & Talent Development

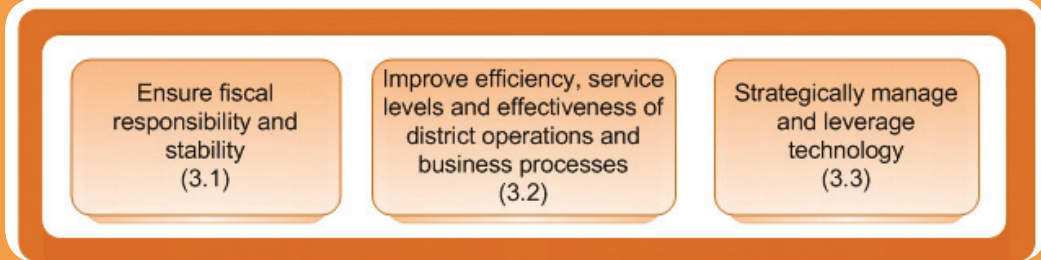


**Human Resources**, through **Project THRIVE**, redesigned their delivery model to transform service offerings for APS employees.

**80%** of effective classroom teachers were retained.

**100%** of APS staff completed **Ethics** training, and the Siegel Institute conducted 11 face-to-face four hour Ethics Advocate trainings that included 182 APS staff members.

## (3.0) Financial & Operational Systems and Support



### Records Management

Created a records management framework to guide standards across the district, and created and implemented Records Foundation training.

### Grants Management

Developed a resource Site to provide up-to-date information on the process to all APS employees; hired a grants manager and two compliance officers; and developed a communication strategy to keep stakeholders informed.

### Technology

Rapidly expanded online classes for students by launching the Atlanta Virtual Academy.

### Customer Service

Nearly 5,000 employees participated in customer service training.

**\$4,602,315**

of discretionary revenue was generated.

**84%** of district business units received a customer service rating of satisfactory and above.





# Budget Process Overview

The budget process is comprised of the following three (3) phases: planning, preparation, and adoption and approval. The budgeting process begins in November with the development of management plans for schools, departments, and administrative district offices. The process consists of a strategic environmental scan that includes a forecast of student enrollment, planning assumptions, trend analysis, etc. The enrollment forecast provides underlying budget assumptions upon which allocations for human and fiscal resources are based. Also, an analysis of changes in federal, state, and local laws that impact the educational process are also analyzed. Inclusiveness is the approach undertaken during the planning and budgeting process.

Recommendations and/or suggestions offered by students, parents, teachers, schools, staff, patrons, and friends of the district are taken into consideration during the budget preparation process. Each year, the Board will tentatively adopt the upcoming fiscal year budget at the May Legislative session. Final approval of the tentatively adopted fiscal year budget occurs at the first Legislative session in June.

Date	Activity	Personnel
November 9, 2012	Present FY 14 Budget Process to Senior Cabinet	Budget Department
November 14, 2012	FY 14 Budget Kickoff	Senior Cabinet
Nov 14-Dec 16, 2012	Training for all Budget Center Managers (BCM's)	Budget Department
January 17-27, 2013	Budgets Due From Budget Center Managers	Principals, Budget Center Managers
February 12-14, 2013	Budget Planning Retreat	Senior Cabinet
May 2, 2013	Budget Commission Meeting	Board Budget Commission
May 16, 2013	Budget Commission Meeting	Board Budget Commission
May 29, 2013	Budget Commission Meeting	Board Budget Commission
June 25, 2013	Budget Commission Meeting	Board Budget Commission
May 8, 2013	Advertise the FY 14 Budget Community Meetings	Budget Department
June 6, 2013	Tentative FY 14 Budget Approved by the Board	Board
June 1, 2013	Advertise the FY 14 Tentative budgets in the newspaper	Board
June 17, 2013	Advertise 5 Yr Levy History/Taxpayers Bill of Rights	Budget Department
June 3, 2013	Advertise FY 14 Tentative Millage Rates	Budget Department
June 4-5, 2013	Conduct FY 14 Budget Community Meetings	Board
June 27, 2013	Final FY 14 Budget Approval by the Board	Board
June 29, 2013	Transmit FY 14 approved millage rates to the City of Atlanta and DeKalb County	Budget Department

# 2013 – 2014 APS Budget Changes

Actions/Changes necessary to address economic, regulatory and legislative challenges

The Atlanta Board of Education approved \$595 million for the 2013 – 2014 general fund operating budget. This budget provides for the continuation of several successful comprehensive school reform initiatives and an increase to the instruction staff. Underway for the 2013 – 2014 school year, all of our high schools will offer small, personalized environments that provide rigorous and engaging learning opportunities to adequately prepare every student. Our goal is to provide an engaging environment that fosters student achievement.

The FY14 General fund Budget increased \$20 million over FY2013 Approved Budget: from \$574,751,208 to \$595,103,803.

## General Fund Changes - Fiscal 13 to Fiscal 14

Division	FY 13 Approved Budget	FY 14 Approved Budget	Difference
Instruction	\$335,940,307	\$359,275,694	\$23,335,387
Operations	79,456,933	78,901,409	(555,524)
Finance	10,217,773	7,032,841	(3,184,932)
Human Resources	6,715,116	1,496,287	(5,218,829)
Technology	33,315,484	28,461,789	(4,853,695)
Legal	6,193,261	4,853,270	(1,339,991)
Organizational Advancement	1,529,516	1,496,287	(33,229)
Associate Superintendent	4,732,755	4,299,888	(432,867)
Unfunded Pension	43,000,000	48,000,000	5,000,000
Other	53,650,063	61,306,338	7,656,275
<b>Total</b>	<b>\$574,751,208</b>	<b>\$595,123,803</b>	<b>\$20,372,595</b>

# FY14 Staffing Formulas

## Classroom Teachers

Final staffing is based on the 40<sup>th</sup> day attendance figures for the 2013 - 2014 school year, while initial staffing is based upon projected enrollment.

### ELEMENTARY SCHOOLS

#### Kindergarten

Regular One teacher allocated for every 25 students

EIP\* One teacher allocated for every 11 students

#### Grades 1 – 3

Regular One teacher allocated for every 26 students

EIP One teacher allocated for every 11 students

#### Grades 4 – 5

Regular One teacher allocated for every 33 students

EIP One teacher allocated for every 11 students

### MIDDLE SCHOOLS

#### Grades 6 - 8

Regular One teacher allocated for every 33 students

### HIGH SCHOOLS

#### Grades 9 - 12

Regular One teacher allocated for every 35 students

\*Early Intervention Program of the State of Georgia which provides additional resources to help students perform at grade level as quickly as possible.

## School Administration and Support Personnel

Final staffing is based on the 40<sup>th</sup> day attendance figures for the 2013 - 2014 school year, while initial staffing is based upon projected enrollment.

SCHOOL CLERICAL				ASSISTANT PRINCIPALS			
Student Enrollment	Positions Elementary	Positions Middle	Positions High	Student Enrollment	Positions Elementary	Positions Middle	Positions High
1	1	1	3	1	0	1	1
350	0	0	0	500	1	2	0
600	1	0	0	1000	2	3	0
601	0	1	0	1001	0	0	2
901	0	2	3	1501	0	0	3
1501	0	0	4	2001	0	0	4
2101	0	0	5				
GUIDANCE COUNSELORS				KINDERGARTEN PARAPROFESSIONALS			
Elementary	.5 per 415 students 1 per 416-749 1.5 per 750-999 <u>2 per 1,000 or more</u>			One for every 25 students			
Middle	1 per 400 or less students 2 per 400-1,500 <u>3 per 1,500 or more</u>						
High	1 per Small School/Small Learning Community						
*except in cases due to low enrollment							
MEDIA SPECIALIST				MEDIA PARAPROFESSIONALS*			
Student Enrollment	Positions Elementary	Positions Middle	Positions High	Student Enrollment	Positions Elementary	Positions Middle	Positions High
1	1	1	1	375	.5	.5	0
1000	2	2	2	750	1	1	0
				1600	0	0	0

\*Media Services does not level after the 40th day; both initial and final staffing is based upon projected enrollment.

# 2013-14 APS Fast Facts

## District Facts

**105**  
Learning Sites

### Elementary Schools

Primary Campuses	5
Year-Round Schools	3
Traditional K-5 & Intermediate Campuses	45

### Middle Schools

Single Gender	2
Traditional 6th-8th Grade	12

### High Schools

Single Gender	2
Open Campus	1
Traditional 9th-12th Grade	18

### Alternative/Nontraditional Programs

2

### Evening School Programs

2

### Charter Schools

13

**93** Title I Schools

### Transportation

Number of Buses	400
Miles Traveled Daily	25,000
Students Transported Daily	22,000

## Student Facts

### 2013 Graduates

**1,972**



Academic and Athletic Scholarships Offered to Class of 2013

**\$102**  
Million

**48,843**

Student Enrollment  
(K-12 projection for 2013-14)  
*As of September 30, 2013*

### Students' Ethnic Distribution

African-American	77%
Caucasian	14%
Hispanic	6.5%
Multiracial	1.5%
Asian/American Indian/Alaskan/Other	1%

### Computer/Student Ratio

**1:2**



FY14 Operating Budget

**\$595.1** Million

Students Eligible for Free and Reduced Priced Meals

**74.76%**

Atlanta Public Schools

# Financial Component

FY 2014

# APS Basis of Presentation

## FY 2014 Approved Budget

Atlanta Public Schools uses the accrual and modified accrual basis of accounting. The district-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

In addition to the General Fund, the budget consists of special revenue, capital projects, proprietary funds and debt services. The special revenue fund consists of federal, lottery, state, and other special projects. The capital projects fund is primarily used for construction and renovation of school sites. The proprietary fund consists of the district's food services program. Debt services consist of long-term debt principal and interest.

### General Fund

**\$595,123,803-** This fund provides for day-to-day general operations for the school system and is funded by local, state, and federal revenue.

### Special Revenue

**Federal \$90,984,387-** This fund accounts for the federal categorical grants such as Title I, Title II, Title VI-B, and other federal funds that must be spent for the specific purposes identified in the grant agreements.

**Lottery \$2,182,528-** This fund accounts for State of Georgia lottery grants which pass through the State of Georgia Department of Education for various state programs.

**Other Special Projects \$9,196,292-** This fund accounts for all other state and local funds provided for specific purposes.

### Capital Projects

**Capital Projects \$93,552,978-** This fund contains resources, including Special Purpose Local Option Sales Tax (SPLOST), a voter approved 1% sales tax used exclusively for acquiring school sites, constructing and equipping new school facilities, and renovating existing facilities.

### Proprietary

**School Nutrition \$27,164,884-** This fund accounts for the activities of the District's school breakfast and lunch programs, which are funded primarily by the United States Department of Agriculture and are passed through the Georgia Department of Education.

### Debt Service Fund

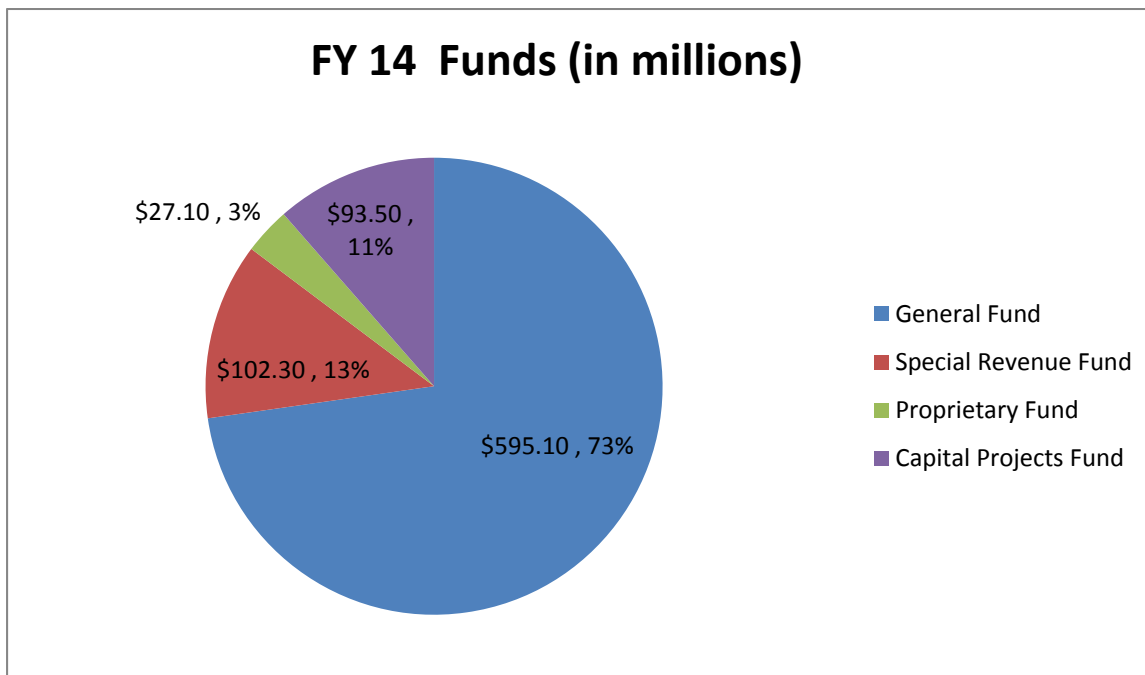
**Debt Service \$1,930,629-** This fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest. This number is the general funds portion only.



## Overview of Approved Budgets

Educating our students is priority one. More specifically, educating students is labor intensive. The District is challenged to manage and maintain a productive, positive educational environment that is responsive to a diversified student population. Consequently, a large portion of the APS annual budget is expended for personnel costs. For the 2014 fiscal year, salaries and benefits represent seventy-eight percent (78%) of the budgeted expenditures in the General fund. The following tables present comparisons of the approved and previous fiscal year budgets.

Fund	2012-2013 Budget	2013-2014 Budget	Change
General Fund	\$574,751,208	\$595,123,803	3.54%
Special Revenue Fund	128,085,611	102,363,208	-20.08%
Proprietary Fund	29,071,138	27,164,884	-6.56%
Capital Projects	\$202,484,816	93,552,978	-53.80%
<b>Total Government Funds</b>	<b>\$934,392,773</b>	<b>\$819,204,873</b>	<b>-12.33%</b>



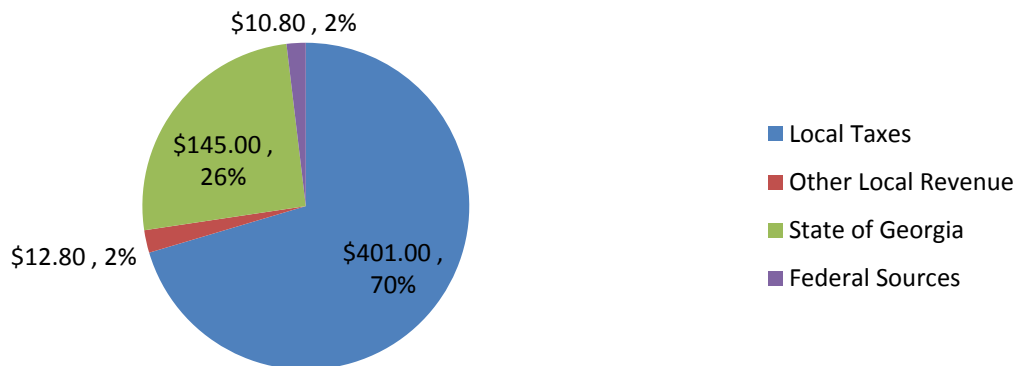
## General Fund Revenues

	<b>FY 2013 Budget</b>	<b>FY 2014 Budget</b>	<b>Change</b>
Local Taxes	\$395,000,000	\$401,000,000	1.52%
Other Local Revenue	1,160,000	12,860,000	1008.62%
State of Georgia	151,500,000	145,078,949	-4.24%
Federal Sources	8,740,000	10,884,854	24.54%
<b>Subtotal</b>	<b>\$556,400,000</b>	<b>\$569,823,803</b>	<b>2.41%</b>
Fund Balance Transfer	18,351,208	25,300,000	37.87%
<b>Total</b>	<b>\$574,751,208</b>	<b>\$595,123,803</b>	<b>3.54%</b>

## General Fund Expenditures by Major Object

<b>Object</b>	<b>2012-2013 Budget</b>	<b>2013-2014 Budget</b>	<b>Change</b>
Salaries	\$306,946,415	\$319,441,932	4.07%
Employee Benefits	130,292,278	145,445,374	11.63%
Professional Services	20,965,843	14,240,121	-32.08%
Purchased Property Services	11,315,989	15,087,246	33.33%
Other Purchased Services	16,318,569	15,781,401	-3.29%
Supplies & Materials	40,251,333	37,866,280	-5.93%
Property	319,973	205,100	-35.90%
Other	3,813,098	3,806,348	-0.18%
Other Uses (Charter Schools)	44,527,710	43,250,000	-2.87%
<b>Total General Fund Expenditures</b>	<b>\$574,751,208</b>	<b>\$595,123,803</b>	<b>3.54%</b>

## FY 14 General Funds Revenues (in millions)



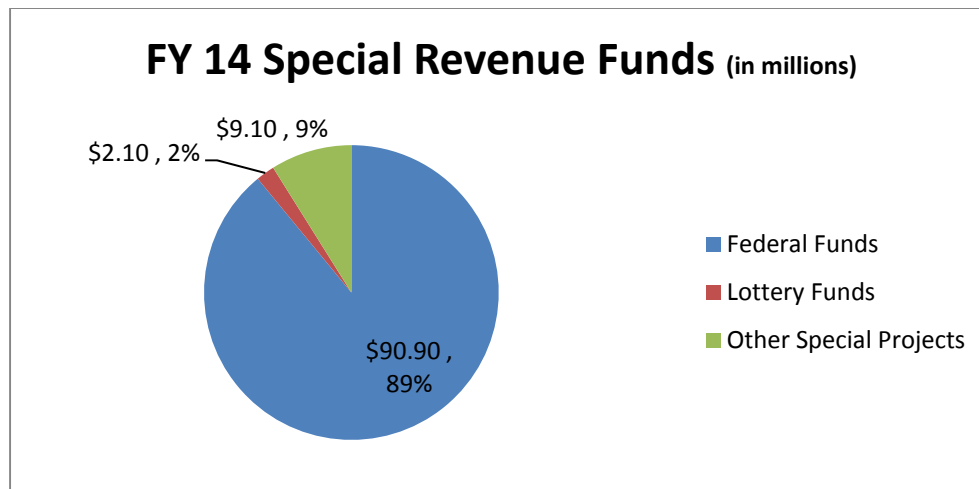
## Special Revenue Fund Revenues

Special Revenue is composed of four (4) major categories

Fund	2012-2013 Budget	2013-2014 Budget	Change
Federal Funds	\$111,621,935	\$90,984,387	-18.49%
Lottery Funds	2,182,529	2,182,529	0.00%
State Funds	2,351,546	-	-
Other Special Projects	11,929,601	9,196,292	-22.91%
<b>Total Special Revenue</b>	<b>\$128,085,611</b>	<b>\$102,363,208</b>	<b>-20.08%</b>
<b>Fund Expenditures</b>			

## Special Revenue Expenditures by Major Object

Object	2012-2013 Budget	2013-2014 Budget	Change
Salaries	\$36,868,885	\$48,098,437	30.46%
Employee Benefits	11,453,095	12,547,493	9.56%
Professional Services	35,742,847	9,775,805	-72.65%
Purchased Property Services	1,047,922	638,510	-39.07%
Other Purchased Services	13,349,417	6,705,256	-49.77%
Supplies & Materials	23,654,441	18,980,716	-19.76%
Property	780,359	40,701	-94.78%
Other	5,188,645	5,576,290	7.47%
<b>Total</b>	<b>\$128,085,611</b>	<b>\$102,363,208</b>	<b>-20.08%</b>



## Capital Revenues

Revenue	FY 13 Budget	FY 14 Budget	Change
Other Local Revenue	-	-	-
State of Georgia	-	-	-
Sales Tax Revenue	176,647,552	87,200,000	-50.64%
Investment Income	-	-	-
<b>Subtotal</b>	<b>\$176,647,552</b>	<b>\$87,200,000</b>	<b>-50.64%</b>
Fund Balance Transfer	25,837,264	\$6,352,978	-75.41%
<b>Total</b>	<b>\$202,484,816</b>	<b>\$93,552,978</b>	<b>-53.80%</b>

## Capital Expenditures by Major Object

Expenditures	FY 13 Budget	FY 14 Budget	Change
Salaries	\$690,862	\$8,918	-98.71%
Benefits	149,648	-	-
Professional Services	60,152,672	6,268,571	-89.58%
Purchased Property Services	8,965,514	4,293,128	-52.12%
Other Purchased Services	756,596	357,956	-52.69%
Supplies & Materials	5,213,691	1,271,196	-75.62%
Property	117,755,833	81,353,208	-30.91%
Other	8,800,000	-	-
<b>Total</b>	<b>\$202,484,816</b>	<b>\$93,552,978</b>	<b>-53.80%</b>

## Proprietary Fund

Proprietary Fund expenditures are composed of school nutrition

<b>Fund</b>	<b>2012-2013 Budget</b>	<b>2013-2014 Budget</b>	<b>Change</b>
School Nutrition	\$29,071,138	\$27,164,884	-6.56%
<b>Total Proprietary Fund Expenditures</b>	<b>\$29,071,138</b>	<b>\$27,164,884</b>	<b>-6.56%</b>

### Proprietary Fund Expenditures by Major Object

<b>Object</b>	<b>2012-2013 Budget</b>	<b>2013-2014 Budget</b>	<b>Change</b>
Salaries	\$3,828,511	\$3,981,025	3.89%
Employee Benefits	770,448	770,448	0.00%
Professional Services	20,191,238	18,710,752	-7.33%
Purchased Property Services	655,244	620,000	-5.38%
Other Purchased Services	796,157	618,800	-22.28%
Supplies & Materials	1,934,199	1,431,685	-25.98%
Property	856,141	1,007,152	17.64%
Other	39,157	25,020	-36.10%
<b>Total</b>	<b>\$29,071,138</b>	<b>\$27,164,884</b>	<b>-6.56%</b>

### Debt Service

<b>Fund</b>	<b>2012-2013 Budget</b>	<b>2013-2014 Budget</b>	<b>Change</b>
Debt Services	\$1,919,667	\$1,930,629	0.57%
<b>Total</b>	<b>\$1,919,667</b>	<b>\$1,930,629</b>	<b>0.57%</b>

# General Fund Comparison

## Fiscal Year 2011- 2014

APS receives revenue to support the general fund operations from four primary sources: local property taxes, state, federal, and other local revenue. Other local revenue includes investment interest, rental of facilities, non-resident tuition, and lost textbook reimbursement, etc.

In fiscal year 2014, APS will receive approximately \$595 million in order to support the school district's general fund. This represents an increase of approximately \$20 million over the fiscal year 2013 budget. Although still struggling to recover from years of decreased local revenues, the district plans to utilize a projected increase in tax revenue to support classroom instruction. Other economic factors continue to challenge the district's resources; however a commitment has been made to ensure that the classrooms do not feel the burden of reductions. For fiscal year 2014, the district will maintain the prior year's millage rate of 21.64.

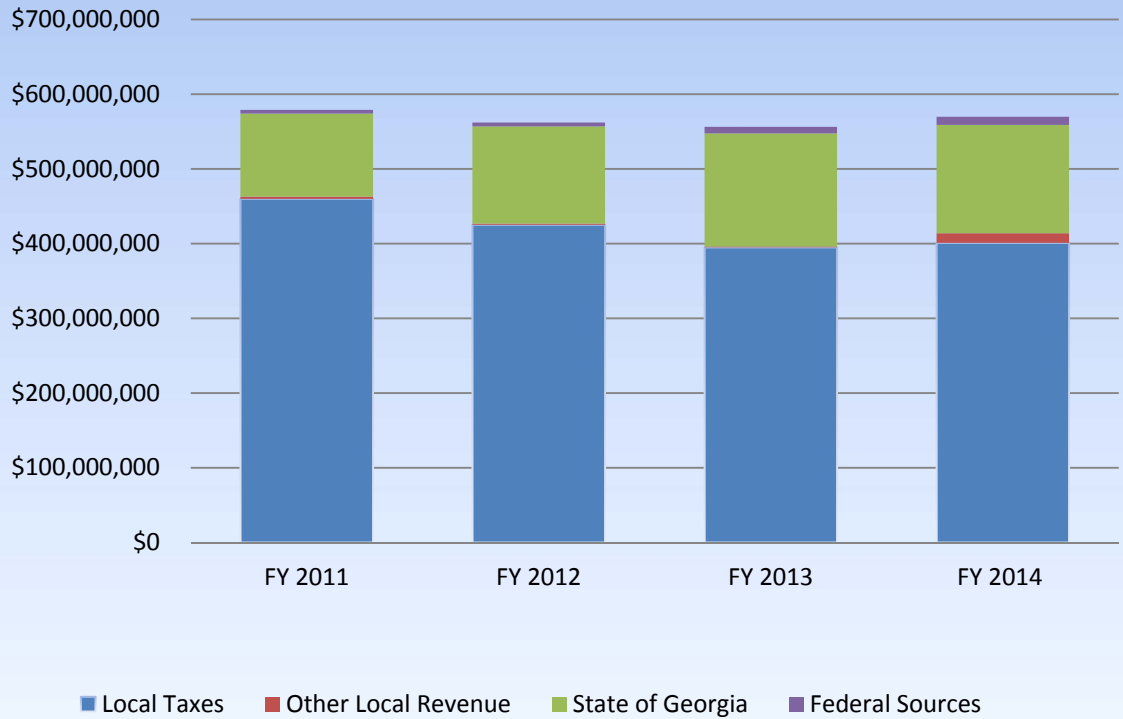
## General Fund Budget 2011 – 2014

REVENUE	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Budget
Local Taxes	\$459,979,326	\$425,312,646	\$395,000,000	\$401,000,000
Other Local Revenue	3,100,000	1,500,000	1,160,000	12,860,000
State of Georgia	111,000,000	130,247,925	151,500,000	145,078,949
Federal Sources	5,000,000	5,000,000	8,740,000	10,884,854
<b>Subtotal</b>	<b>\$579,079,326</b>	<b>\$562,060,571</b>	<b>\$556,400,000</b>	<b>\$569,823,803</b>
Fund Balance Transfer	9,946,562	16,000,000	18,351,208	25,300,000
<b>Total</b>	<b>\$589,025,888</b>	<b>\$578,060,571</b>	<b>\$574,751,208</b>	<b>\$595,123,803</b>

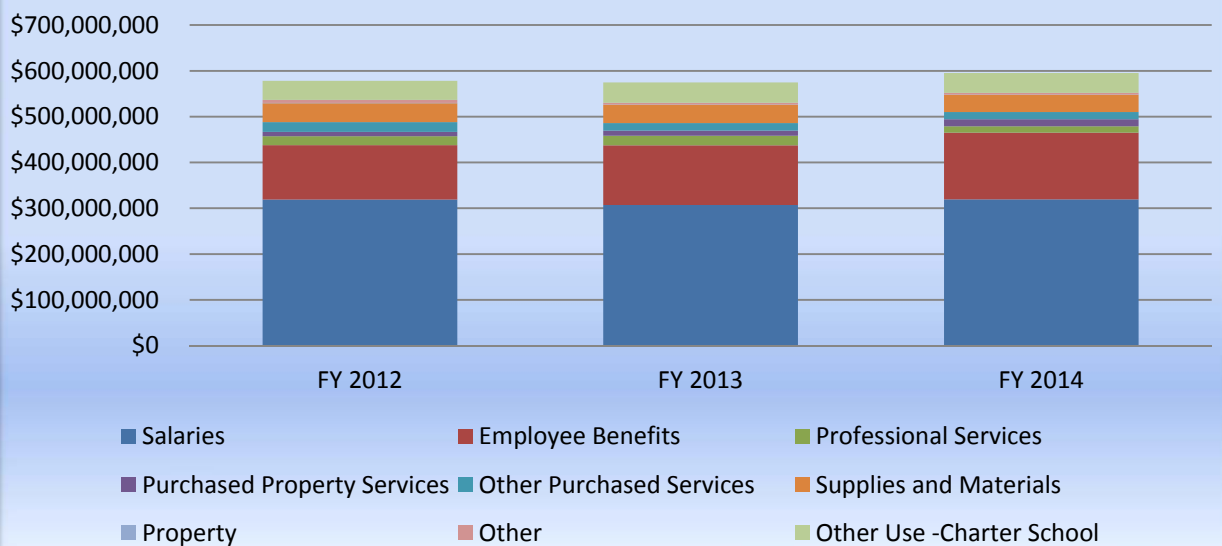
EXPENDITURES	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Budget
Salaries	\$324,405,710	\$318,819,593	\$306,946,415	\$319,441,932
Employee Benefits	119,277,227	118,988,738	130,292,278	145,445,374
Professional Services	25,586,543	19,453,165	20,965,843	14,240,121
Purchased Property Services	9,227,220	9,354,866	11,315,989	15,087,246
Other Purchased Services	23,552,689	21,383,437	16,318,569	15,781,401
Supplies & Materials	41,283,079	41,107,527	40,251,333	37,866,280
Property	876,293	1,002,293	319,973	205,100
Other	6,805,814	6,450,953	3,813,098	3,806,348
Other Uses (Charter Schools)	38,011,313	41,500,000	44,527,710	43,250,000
<b>Total</b>	<b>\$589,025,888</b>	<b>\$578,060,571</b>	<b>\$574,751,208</b>	<b>\$595,123,803</b>



## Sources of Revenue



## Expenditures By Object



## Local Tax Revenue

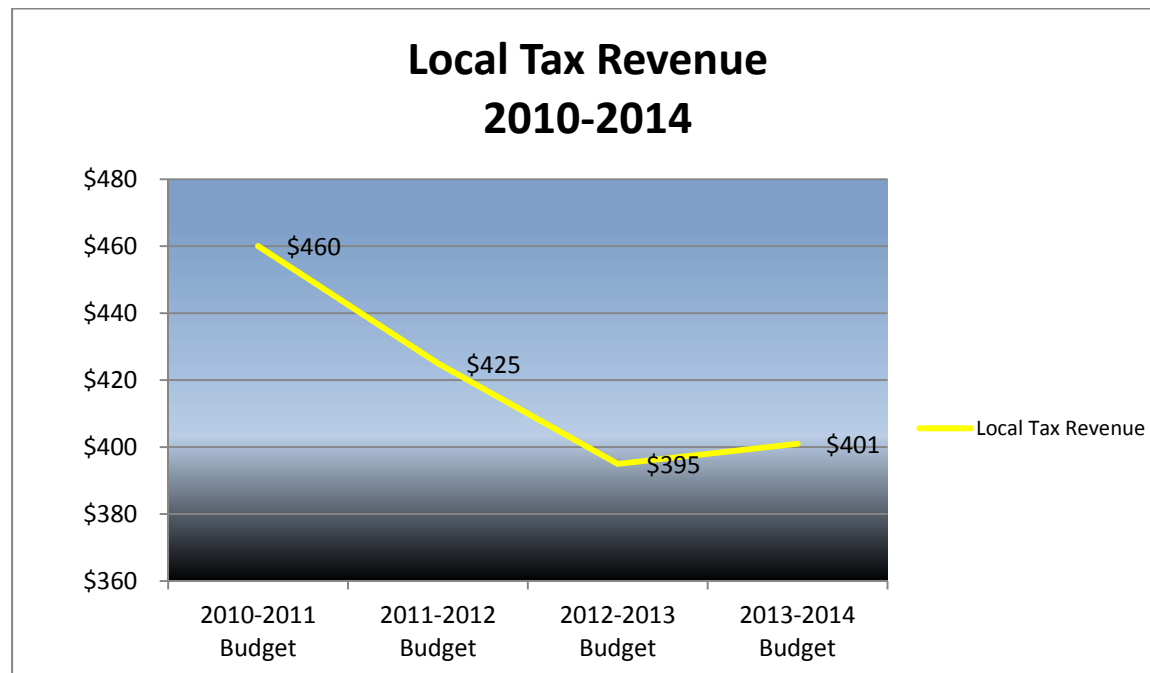
### \$ 401 million

Real property and personal property, recorded as local taxes, are the primary revenue sources for APS. The local tax revenue is projected at \$401 million and will be used to support the FY 14 general fund. While the assessed value of the residential base has significantly decreased, the millage rate has remained flat over the last 4 years. For FY14 the Board voted to maintain the millage rate of 21.64 in an effort to operate efficiently within the available resources.

	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Budget</b>
Current Property Tax	\$446,979,326	\$412,312,646	\$382,000,000	\$391,000,000
Prior Year Property Tax	8,000,000	8,000,000	7,000,000	3,000,000
Intangible Tax	3,000,000	3,000,000	3,000,000	3,000,000
Real Estate Transfer Tax	1,000,000	1,000,000	1,000,000	2,000,000
Interest & Penalties	1,000,000	1,000,000	2,000,000	2,000,000
<b>Total</b>	<b>\$459,979,326</b>	<b>\$425,312,646</b>	<b>\$395,000,000</b>	<b>\$401,000,000</b>

#### Description

Taxes levied on real and personal property are based upon assessed values as of January 1. The real estate transfer tax, which is based upon the sales price of property, is an excise tax on the privilege of selling property. This tax is distributed by the Georgia Department of Revenue to the City of Atlanta for allocation between the City and the Atlanta Independent School System based upon gross millage rates.



## State Revenue

### \$145 million

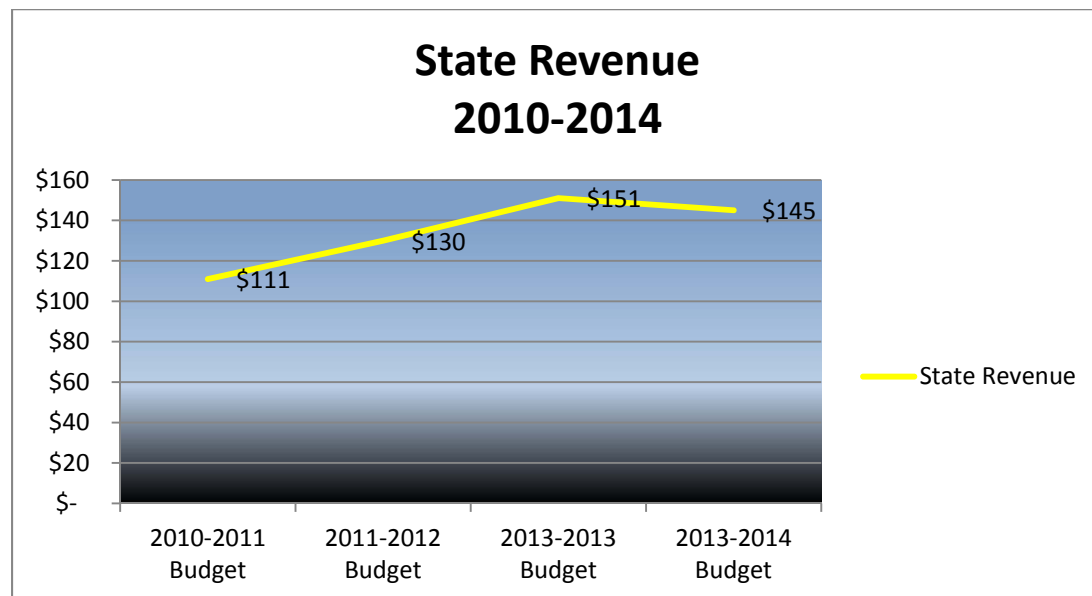
Atlanta Public Schools receives minimum education funding from the state through the Quality Basic Education (QBE) program. State funding normally consists of support for the QBE program and categorical aid for specialized programs and initiatives. APS is budgeted to receive \$145 million in state funding in fiscal year 2014.

State Revenue				
	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Budget
Quality Basic Education (QBE)	\$111,000,000	\$130,247,925	\$149,100,000	\$144,000,000
State Grants	-	-	\$2,400,000	1,078,949
<b>Total</b>	<b>\$111,000,000</b>	<b>\$130,247,925</b>	<b>\$151,500,000</b>	<b>\$145,078,949</b>

Description

**Quality Basic Education Program** – The revenue provided by the State of Georgia is allocated to the District based upon enrollment, program weights, teaching, and experience factors.

**State Grants-** This fund contains resources which are state awarded grant funds.



## Other Local Revenue

### \$12.8 million

Revenue of \$12.8 million from various sources is projected to support the fiscal year 2014 operation of the Atlanta Public School System. These sources include tuition, investment income, fees from rental of facilities, sale of school assets, and reimbursements for lost and damaged assets.

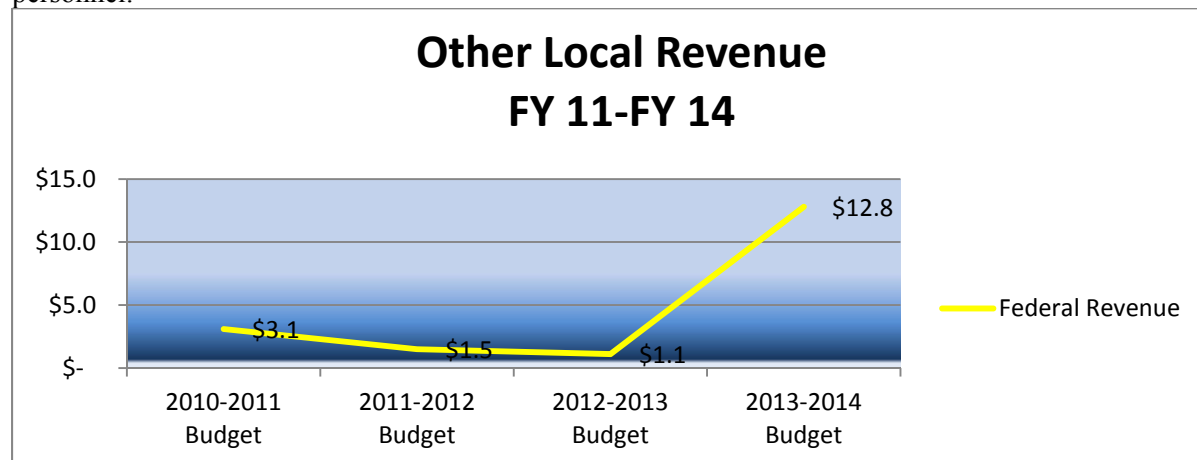
Other Local Revenue				
	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Budget
Tuition	\$100,000	\$100,000	\$10,000	\$10,000
Investment Interest	1,900,000	300,000	200,000	1,000,000
Rental of Facilities	1,050,000	1,050,000	800,000	1,000,000
Sale of School Assets	-	-	150,000	8,850,000
Lost & Damaged Reimbursements	50,000	50,000		-
Other Local Sources	-	-	-	2,000,000
<b>Total</b>	<b>\$3,100,000</b>	<b>\$1,500,000</b>	<b>\$1,160,000</b>	<b>\$12,860,000</b>

#### Descriptions:

**Impact Aid** – Revenue provided through the U.S. Department of Education to offset the exemption of federally owned property from the local tax base.

**Indirect Cost** – Reimbursements from federal projects to cover a portion of the administrative costs associated with the programs.

**R.O.T.C** – Proceeds from military salary reimbursements for district R.O.T.C. employees. This represents one-half of the difference between retirement pay and the active duty pay for R.O.T.C. personnel.



## Federal Revenue

### \$10.8 million

Federal revenue in the general fund usually represents partial reimbursement of the district's cost for operating federal programs. In fiscal year 2014, AP S will receive \$10.8 million in federal funding for general fund operations.

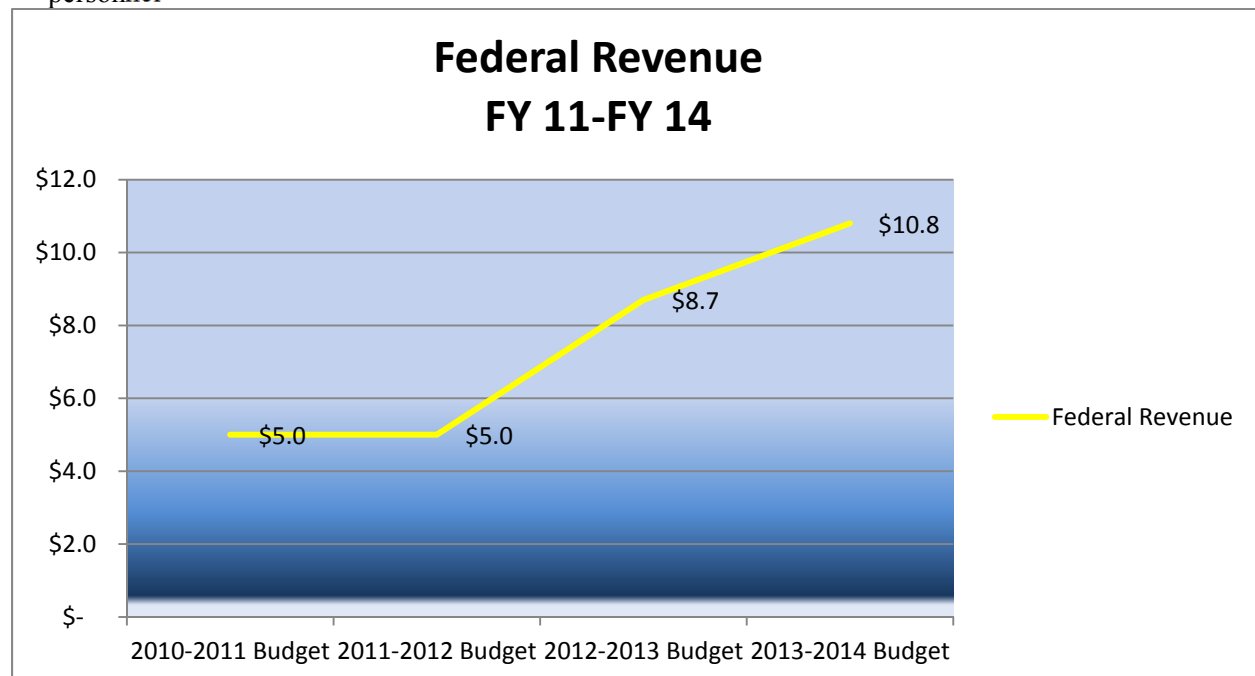
Federal Revenue				
	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Budget
Impact Aid	\$200,000	\$200,000	\$50,000	\$50,000
Indirect Cost	1,300,000	1,300,000	1,200,000	3,500,000
R.O.T.C.	900,000	900,000	2,000,000	2,000,000
Other Sources	2,600,000	2,600,000	5,490,000	5,334,854
<b>Total</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>	<b>\$8,740,000</b>	<b>\$10,884,854</b>

#### Descriptions:

**Impact Aid** – Revenue provided through the U.S. Department of Education to offset the exemption of federally owned property from the local tax base.

**Indirect Cost** – Reimbursements from federal projects to cover a portion of the administrative costs associated with the programs.

**R.O.T.C** – Proceeds from military salary reimbursements for district R.O.T.C. employees. This represents one-half of the difference between retirement pay and the active duty pay for R.O.T.C. personnel



# General Fund Expenditures by Category

Seventy-eight percent (78%) of the Atlanta Public Schools budget is dedicated to employee salaries and required benefits. The staffing is guided by a district-wide staffing formula. For the 2014 fiscal year, the salaries increased by 4% and required benefits increased by 11.6% over fiscal year 2013. The district elected not to payout employee step increases and there was no cost of living increase for fiscal year 2014.

The balance in Professional Services and Other Purchased Services supports the district's continued commitment to the professional development of the teaching force relative to comprehensive school reform models and the movement towards smaller learning communities at the middle and high school levels. The decrease in all other non-salary categories is the result of the district's efforts to reallocate and repurpose funds to classroom instruction by increasing the amount of teachers in the classroom.

Expenditures by Category			
	2012-2013 Budget	2013-2014 Budget	Change
Salaries	\$306,946,414	\$319,441,932	4.07%
Employee Benefits	130,292,278	145,445,374	11.63%
Professional Services	20,965,843	14,240,121	-32.08%
Purchased Property Services	11,315,989	15,087,246	33.33%
Other Purchased Services	16,318,569	15,781,401	-3.29%
Supplies & Materials	40,251,333	37,866,280	-5.93%
Property	319,973	205,100	-35.90%
Other	3,813,098	3,806,348	-0.18%
Other Uses (Charter Schools)	44,527,710	43,250,000	-2.87%
<b>Total</b>	<b>\$574,751,208</b>	<b>\$595,123,803</b>	<b>3.54%</b>

## Descriptions

**Salaries** – Regular salary costs related to personnel positions, overtime, temporary employees, supplemental pay, etc.

**Benefits** – Expenditures associated with health insurance, retirement plans, Social Security, life insurance, worker's compensation, etc.

**Professional Services** – Services performed only by persons or firms with specialized skills and knowledge.

**Purchased Property Services** – Expenditures for repair and maintenance; rental of land, buildings, or equipment, etc.

**Other Purchased Services** – Expenditures for communications, travel, and insurance other than employee benefits, etc.

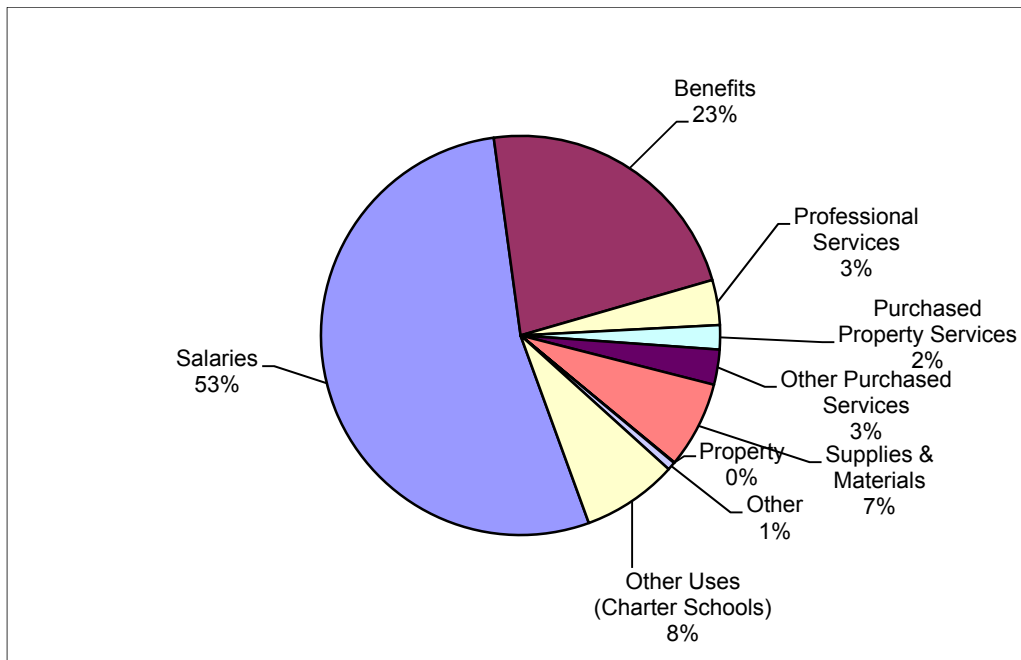


**Supplies & Materials** – Expenditures for textbooks, instructional materials, office and custodial supplies, computer software, transportation and maintenance supplies, reference materials, etc.

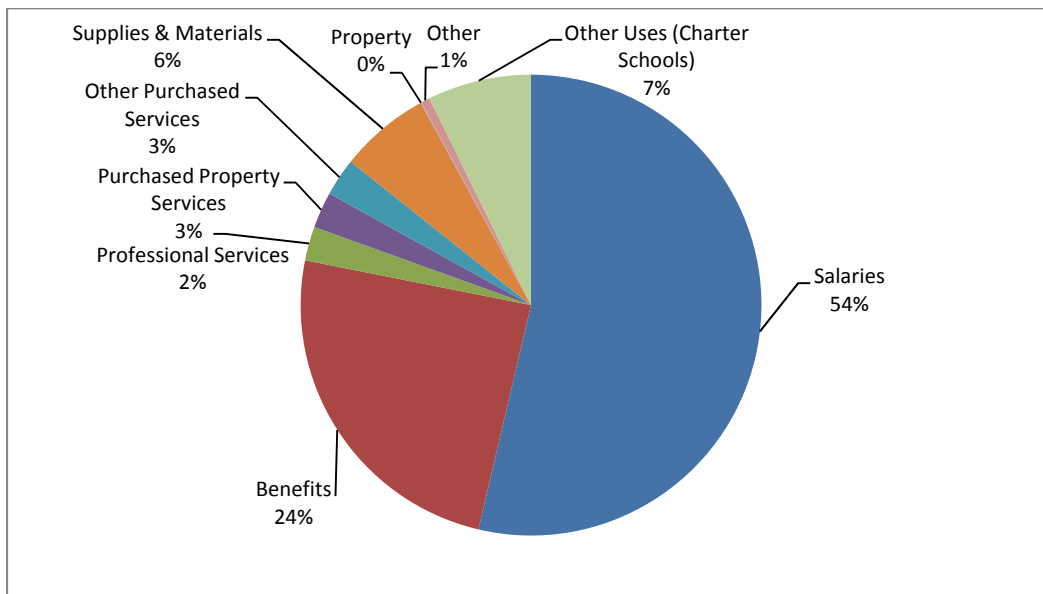
**Property** – Expenditures associated with land or building acquisition, land improvements, purchase and lease of equipment, etc.

**Other** – Expenditures associated with registration fees, professional dues, etc.

**Expenditures by Category FY 2013**



**Expenditures by Category FY 14**



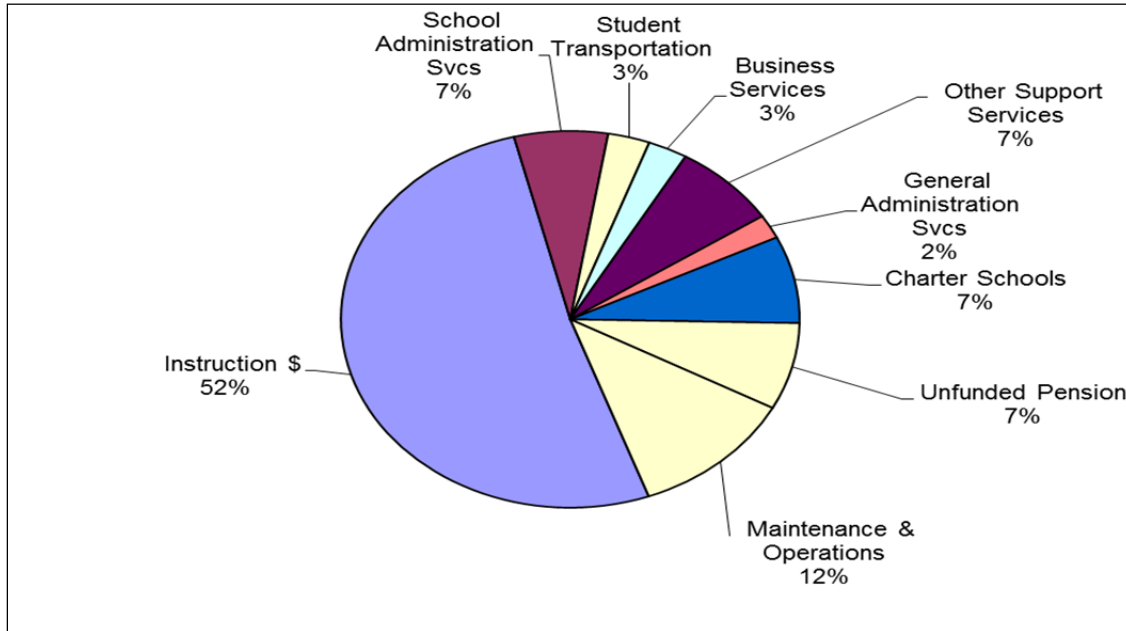
## General Fund Expenditures by Function

The general fund consists of one-hundred fourteen (153) programs grouped into nine (9) basic functions. The basic functions mirror those used for state reporting purposes. In fiscal year 2014 more than 55% of the expenditures are in the regular instructional program of the District.

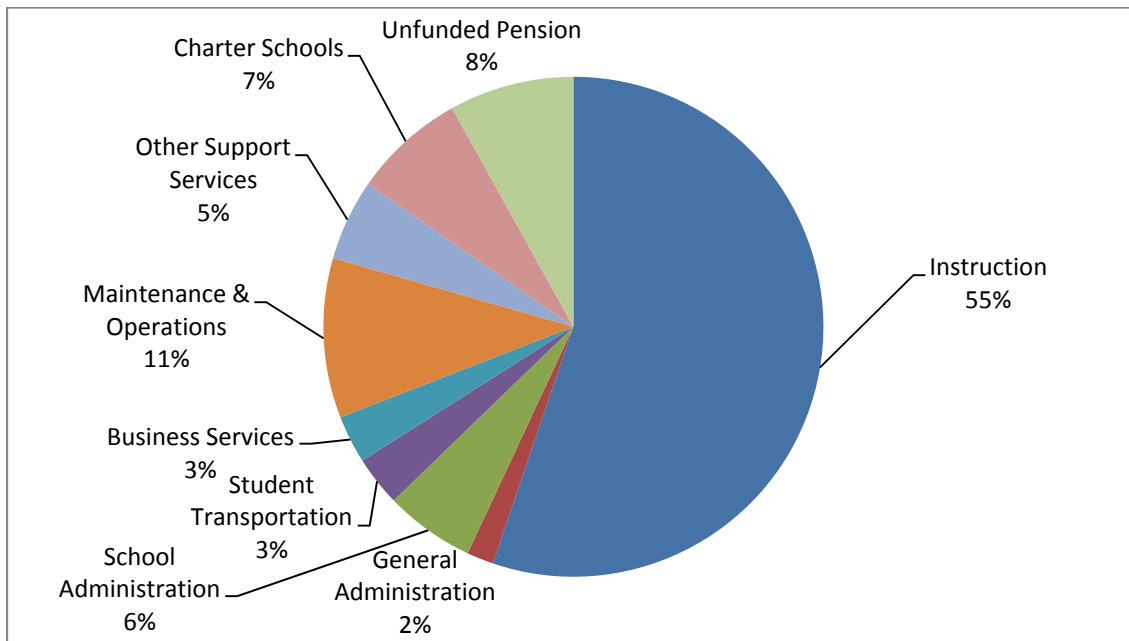
### Expenditures by Function

	<b>FY 2013 Budget</b>	<b>FY 2014 Budget</b>	<b>Change</b>
Instruction	\$296,597,934	\$328,649,620	10.81%
General Administration	11,825,361	10,283,669	-13.04%
School Administration	37,909,438	34,600,361	-8.73%
Student Transportation	16,995,762	19,270,847	13.39%
Business Services	15,966,762	18,399,366	15.24%
Maintenance & Operations	66,919,471	61,459,583	-8.16%
Other Support Services	42,537,034	31,210,357	-26.63%
Charter Schools	43,000,000	43,250,000	0.58%
Unfunded Pension	43,000,000	48,000,000	11.63%
<b>Total</b>	<b>\$574,751,208</b>	<b>\$595,123,803</b>	<b>3.54%</b>

### Expenditures by Function FY 2013



### Expenditures by Function FY 2014



# FINANCIAL PLANNING AND BUDGETING POLICY

The Atlanta Public Schools Board of Education (Board) shall annually adopt a budget according to the laws of the State of Georgia and the regulations of the State Board of Education. The budget shall be adopted at a public meeting of the Board. Furthermore, the Board expects the Superintendent to assure that the Atlanta Public Schools District maintains a multi-year financial plan and to establish financial guidelines and procedures that:

- Protect the District's fiscal soundness; and
- Support the fulfillment of the District's priorities.

## A. FINANCIAL PLANNING:

1. Financial planning for any fiscal year or the remaining part of any fiscal year will:
  - a. Clearly and directly support the District's priorities as established in the District Strategic Plan, in response to student achievement data, and by Board [Policy D – Fiscal Management Goals and Objectives](#)
  - b. Insure the District's fiscal soundness;
  - c. Support the fulfillment of the District's multi-year financial plan;
  - d. Fulfill the requirements of Board [Policy DI – Fiscal Accounting and Reporting](#)
  - e. Contain sufficient information to enable credible projections of revenues and expenses;
  - f. Disclose planning assumptions for both the General Fund and all other funds
2. Multi-Year Financial Plan:

The multi-year financial plan shall:

  - a. Include a minimum of a five-year forecast of revenues and expenses;
  - b. Include a total projected obligation and cost of multi-year programs; and
  - c. Be updated whenever necessary and:
  - (1) Whenever significant change occurs in projected revenues or expenses; and
  - (2) No less than annually.

## B. BUDGETING:

1. General Provisions:

The General Fund annual operation budget shall:

  - a. Include no items as recurring General Fund expenditures which are funded with non-recurring revenue;
  - b. Treat adjustments approved during the fiscal year as non-recurring expenditures;
  - c. Calculate the best estimate of the financial condition of the General Fund in subsequent years;
  - d. Disclose any recurring expenditures in funds other than the General Fund that are funded from non-recurring project funds; and
  - e. Stipulate the number of positions and classification for the four prior years in a comparative format.
2. Process:
  - a. The District will utilize an annual budgeting process that includes:
    - (1) A credible projection of revenues and expenses;
    - (2) Separation of capital and operational items;

## FINANCIAL PLANNING AND BUDGETING POLICY (Continued)

- (3) Cash flow;
  - (4) Disclosure of planning assumptions upon which District leadership based its planning;
  - (5) Total projected obligation and cost of new and proposed multi-year programs; and
  - (6) Annual and remaining obligation and cost of existing multi-year programs.
    - b. Each February, as part of the budget adoption process, the Superintendent will present to the Board of Education and make public those budget items excluded by the Board from specific approval in the spending authority of the Superintendent. (see Board Policy SD-6 Fiscal Accounting and Reporting).
    - c. The District shall not create long-term obligations of employment, compensation, or benefits for employees, consultants, contract workers or volunteers, that extend beyond reliable revenue projections.
    - d. The District shall not treat Board approved budget adjustments during the fiscal year as carry-overs to be included in the initial budget amount for the subsequent fiscal year. Rather, the subsequent fiscal year budget process shall:
      - (1) Identify both the original amount included in the current year budget and the amount of any adjustment approved by the Board during the current fiscal year; and
      - (2) Identify adjustments needed for recurring expenses as budget enhancements in the subsequent fiscal year budget process.
3. Public Notice:
- a. Advertisement:

The Board shall advertise at least one time in a newspaper of general circulation in Cobb County the proposed budget for each fiscal year. The advertisement shall be made prior to the meeting of the Board of Education at which the District budget for the fiscal year is to be finally adopted and shall follow the form required by the State Board of Education.
  - b. **Hearings:**

Before the budget is officially adopted the Board shall hold a public hearing to explain the proposed budget and invite questions and discussion from the administration and public relative to the budget.
4. Millage Rate:
- a. The Board shall annually recommend to the County Commissioners the tax millage for the county to be collected for school purposes only.
  - b. The District's annual budget shall limit operating expenses to an amount no greater than the revenues it projects to be generated by a property tax rate of 19 mils.

# Budget and Financial Policies

## Fiscal Year 2014

The following budget and administrative policies of the Atlanta Public Schools Board of Education guide the preparation and administration of the district's budgets.

### Budget Operating Policy

The budgeting process is a year-round process involving all budget managers of the district. The major budget activities of planning, preparation, adoption, and implementation occur according to the planned budget schedule prepared by the Finance Department.

The planning activities include identifying and prioritizing educational needs and forecasting available resources to meet those needs. This segment requires intensive involvement of administrative, instructional, and operational staff.

Tentative school site budgets are based on the projected enrollment associated with the 40<sup>th</sup> day enrollment reports submitted to the Georgia Department of Education, instructional plans, estimated resources, contractual requirements, and anticipated inflation increases. All organizational units prepare their budgets during the fall and winter months of each year.

A district-wide consolidated expenditure budget is prepared and submitted to the Budget Commission by the Superintendent. After approval by the Board of Education, one public hearing is held a minimum of two weeks before adoption of the proposed budget. Following the budget hearing, changes can be made to reflect public input. The budget adoption at the next legislative meeting of the School Board is the final step.

### Special Revenue

A special revenue budget is prepared and submitted to the Board of Education for approval by June 30<sup>th</sup> of each year.

### Fund Balance and Reserve Policy

Reservation of fund balance is reported for amounts that are not available for appropriations or amounts that are legally restricted by outside parties for use for a specific purpose.

## Encumbrances

Encumbrances that are outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

## Budget Management

Monitoring of staffing and expenditures enables the Budget Center Manager to keep track of the rate at which funds are being expended. The rate of expenditures is important for cash flow purposes in order to ensure that the District has available assets to sustain daily operations.

## Funding for Student Population Changes

The Department of Research, Planning, and Accountability provides enrollment data to the Budget Department once the enrollment information has been certified by the State of Georgia. The certification normally occurs as the result of 40<sup>th</sup> day enrollment information submitted to the State in October of each year. The total enrollment by grade, excluding Pre-Kindergarten, is used to calculate the positions earned via APS staffing formulas for each school.

## Personnel Budget Reallocations

The district staffing ratios, which are provided by the Human Resources Department, are used to determine instructional, school administrative, media, and pupil services positions in various programs throughout the District. This allocation provides the basis for the salary and required benefits information in the budget.

## Accounting, Auditing, and Financial Reporting Policies

The District prepares monthly financial reports with variance analyses and explanations. An independent certified public accounting firm performs an annual audit and issues opinions on the district's financial statements.

## Balanced Budget – General Fund

The budget development process incorporates estimates for revenues and expenditures where revenue estimates must be sufficient to cover all expenditure appropriations.

## Ten-Year Demographics Statistics

Fiscal Year	Population <sup>1</sup>	Median Age <sup>2</sup>	Drop Out Rate <sup>3</sup>	School Enrollment <sup>4</sup>	Unemployment Rate <sup>5</sup>
2003	432,900	34.0	*	53,485	7.7%
2004	434,900	33.8	*	51,358	7.4%
2005	442,100	34.7	*	50,188	5.9%
2006	451,600	34.7	*	49,924	5.3%
2007	451,600	34.7	*	49,707	4.5%
2008	461,956	32	*	51,377	5.9%
2009	477,300	35	*	48,093	10.3%
2010	480,700	35	*	48,696	10.0%
2011	420,003	34	*	49,874	10.5%
2012	432,427	32.9	*	49,474	8.9%

<sup>1</sup>Atlanta Regional Commission - re-benchmarked to U.S. Census 2000 estimate for year ending 2008.(City of Atlanta only)

<sup>2</sup>U.S. Department of Commerce, Bureau of Economic Analysis - data reported annually, available through 2007 for Atlanta MSA this figure is inclusive of Atlanta-Sandy Springs-Marietta.

<sup>3</sup>U.S. Department of Commerce, Bureau of Economic Analysis - data reported annually, available through 2007 for Atlanta MSA

<sup>4</sup>U.S. Census Bureau, American Community S

<sup>5</sup>U.S. Census Bureau, American Community Survey for city of Atlanta, % of population that attained high school degree or higher educational degrees; data based on population 25 years and over and

limited to household population, excludes institutions, college dormitories, & other group quarters; data available through 2007

<sup>6</sup>Georgia Department of Education - Enrollment as of March of each fiscal year end

<sup>7</sup>U.S. Department of Labor, Bureau of Labor S

\* Figures taken from First Multiple Listing Service and are specific to the City of Atlanta

\*\* Georgia Department of Labor City Labor force Estimates City of Atlanta May 2009

Source: City of Atlanta, Georgia Comprehensive Annual Financial Report

Year Ended June 30, 2012



Atlanta Public Schools

# Informational Component

FY 2014

# Five-Year Budget Forecast

To maintain quality instructional programs, the APS District has utilized several successful cost containment initiatives over the past years in order to improve efficiency and effectiveness and to further reduce operating costs. These initiatives include:

1. Incremental Budget Process
2. Position increase freeze (all new positions result from the reallocation of current resources)
3. No increases to non-salary expenses

In spite of the above measures, revenue growth is not expected to keep pace with the spending needs of the district due to the need to maintain quality instructional programs, particularly the smaller learning communities for high schools and the single gender schools, the renovation and upkeep of facilities, and the need to maintain competitive employee salaries and benefits.

It is difficult to address all the needs of the system in a single year; consequently, a five-year budget plan using system-wide recommendations and Board of Education priorities as a foundation was developed in order to address and manage these needs. Although a five-year budget will not satisfactorily meet all these needs, it will focus resources on the critical areas under consideration and provide a framework to effectively and efficiently manage the school district's resources over the next five years.

In order for the plan to succeed, budget decisions must be made with a multi-year view and be consistent with the revenue and expenditure assumptions used to develop the plan. Some expenditure increases will require additional revenues to support this plan. In addition, the support and understanding of all APS constituents and fiscal resource entities will also be required.

## Five-Year Budget Forecast Objectives

The five-year budget forecast objectives of the Atlanta Public Schools system are:

- Maintain and improve current instructional, support, and extracurricular programs and services
- Construct, renovate, and maintain the schools identified in the Capital Projects budget, also referred to as the Build Smart Program
- Maintain competitive salaries and benefits for APS employees in order to continue to attract and retain high-caliber, dynamic teachers, administrators, and support personnel

## Long-Range Revenue/Expenditure Assumptions

Long range revenue/expenditure assumptions follow.

### **Revenue Assumptions:**

- Local Taxes – Limited property tax growth
- Tax Rate – Low or no growth in the millage rate expected over the next 3 to 5 years.
- State Funding – No increase
- Other Local Tax Revenue – Increase for E-rate and sale of properties
- Federal Revenue – No increase

### **Expenditure Assumptions:**

- Gradual increase in student enrollment.
- No Cost of living adjustment for FY14.
- Salaries – No Step increase for FY14.
- Required employee benefits will be approximately 30% of salaries.
- Benefits – Include Unfunded Pension increase of 10% per year.
- Position headcount will be held increased due to commitment to keep class size down.

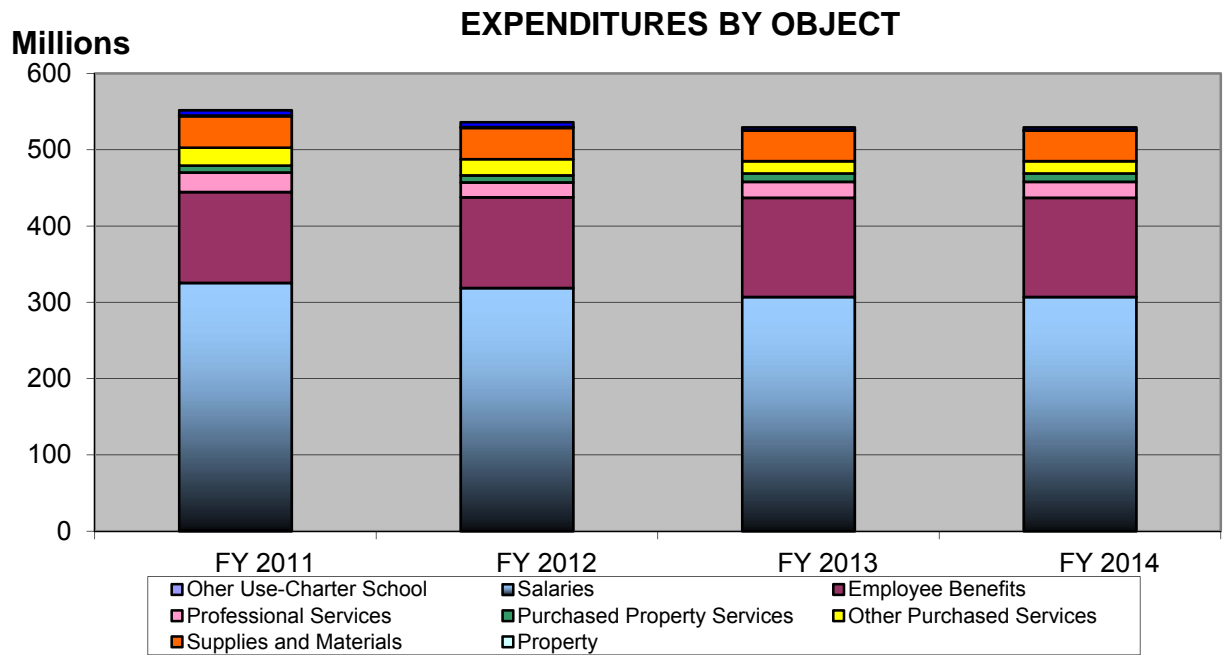
Charter Schools – Increase.

# Estimate Revenue FY2014 – FY2018

	<b>FY2014 Approved Budget</b>	<b>FY2015 Budget Estimate</b>	<b>FY2016 Budget Estimate</b>	<b>FY2017 Budget Estimate</b>	<b>FY2018 Budget Estimate</b>	<b>Comments</b>
Local	\$402,300,000	\$407,100,000	\$391,180,000	\$394,961,800	\$402,601,036	Adjust Property Tax Revenue in future years based on growth assumptions as follows: FY2013 – 1.2% FY2014 – 1.3% FY2015 – 1.3% FY2016 – 1.3% FY2017 - 1.3% FY2018 – 1.4%
State	146,000,000	146,000,000	146,000,000	146,000,000	146,000,000	Hold Constant
Federal	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	Hold Constant
Other	19,500,000	6,500,000	6,500,000	6,500,000	6,500,000	FY14 revenue is increase by \$8.0 mil for sell of school assets. FY14 revenue is also increased by \$5.0 mil for E-rate
Total Estimated Revenue	569,800,000	561,600,000	566,900,000	572,300,800	578,100,000	
Fund Balance	25,300,000	0	0	0	0	Assume that fund balance will not be utilized in years FY2014 – FY2018
Revised Total Estimated Revenue	\$595,100,000	\$561,600,000	\$566,900,000	\$572,300,000	\$578,100,000	

# Expenditure Estimates FY2014 – FY2018

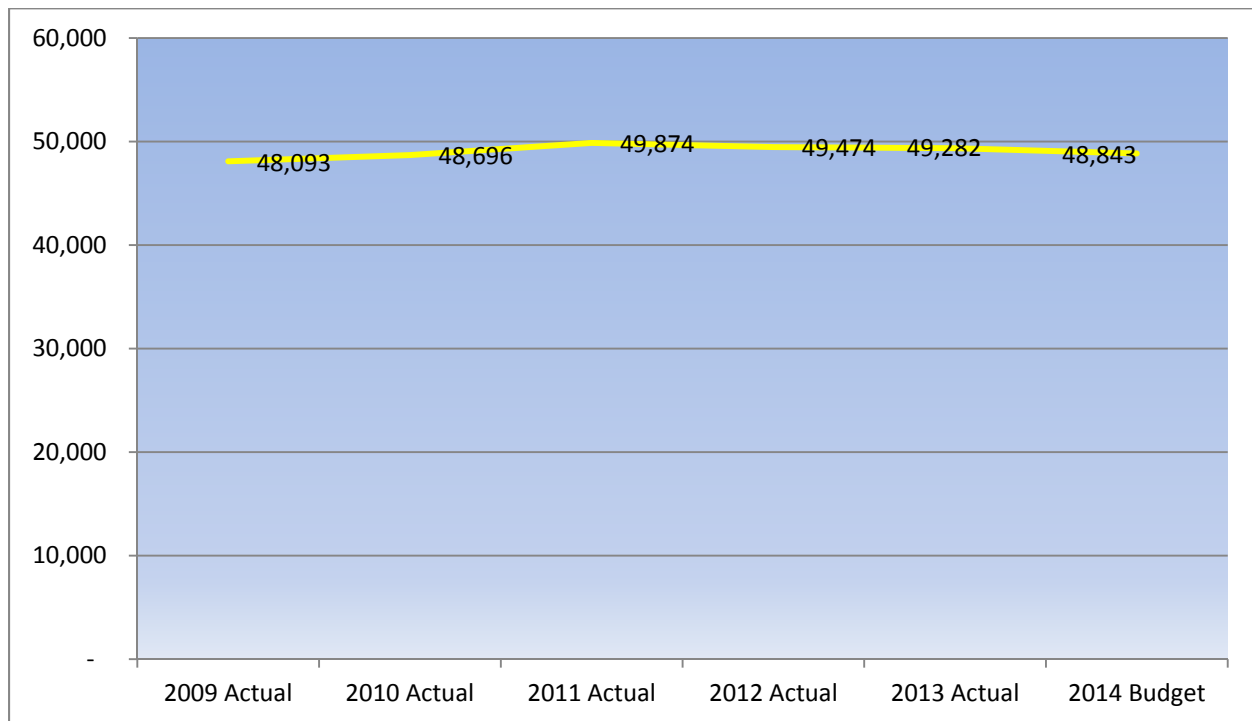
	<b>FY2014 Budget Estimate</b>	<b>FY2015 Budget Estimate</b>	<b>FY2016 Budget Estimate</b>	<b>FY2017 Budget Estimate</b>	<b>FY2018 Budget Estimate</b>	<b>Comments</b>
Salaries	\$317,912,818	\$306,946,415	\$306,946,415	\$306,946,415	\$306,946,415	Assume: No Step Increases No Pay Increases
Benefits	143,709,688	147,446,139	151,279,739	155,213,012	159,248,551	Utilize 26.0% Fringe Benefits Increase for Unfunded Pension Annually
Purchased Professional Services	16,023,381	16,023,381	16,023,381	16,023,381	16,023,381	Hold Constant
Purchased Property Services	14,942,892	14,942,892	14,942,892	14,942,892	14,942,892	Hold Constant
Other Purchased Services	17,584,608	17,584,608	17,584,608	17,584,608	17,584,608	Hold Constant
Supplies	37,723,869	40,251,333	41,060,385	41,470,989	41,885,699	Increase for fuel , maintenance & utilities
Property	197,500	197,500	197,500	197,500	197,500	Hold Constant
Other	3,779,046	3,779,046	3,779,046	3,779,046	3,779,046	Hold Constant
Charter Schools	43,250,000	43,250,000	43,250,000	43,250,000	43,250,000	Hold Constant
Total Estimated Expenditures	<b>\$595,123,803</b>	<b>\$601,387,717</b>	<b>\$606,030,369</b>	<b>\$610,374,246</b>	<b>\$614,824,495</b>	



# Enrollment Trends and Projections

## Fiscal Year 2009 – 2014

The forecasting methodology utilized for the following chart: FTE projections are based on 10 year non-linear growth trend.

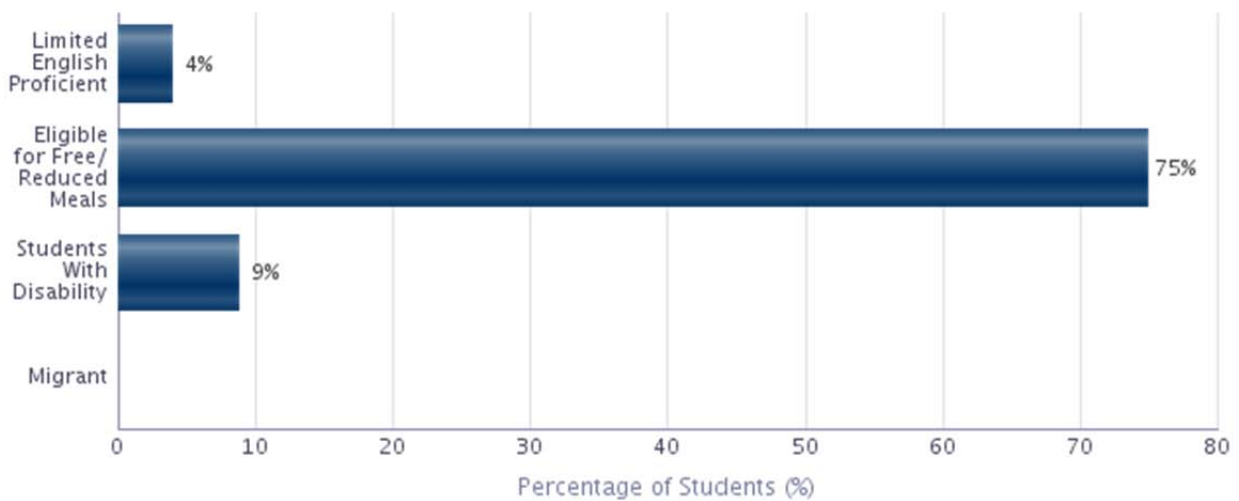
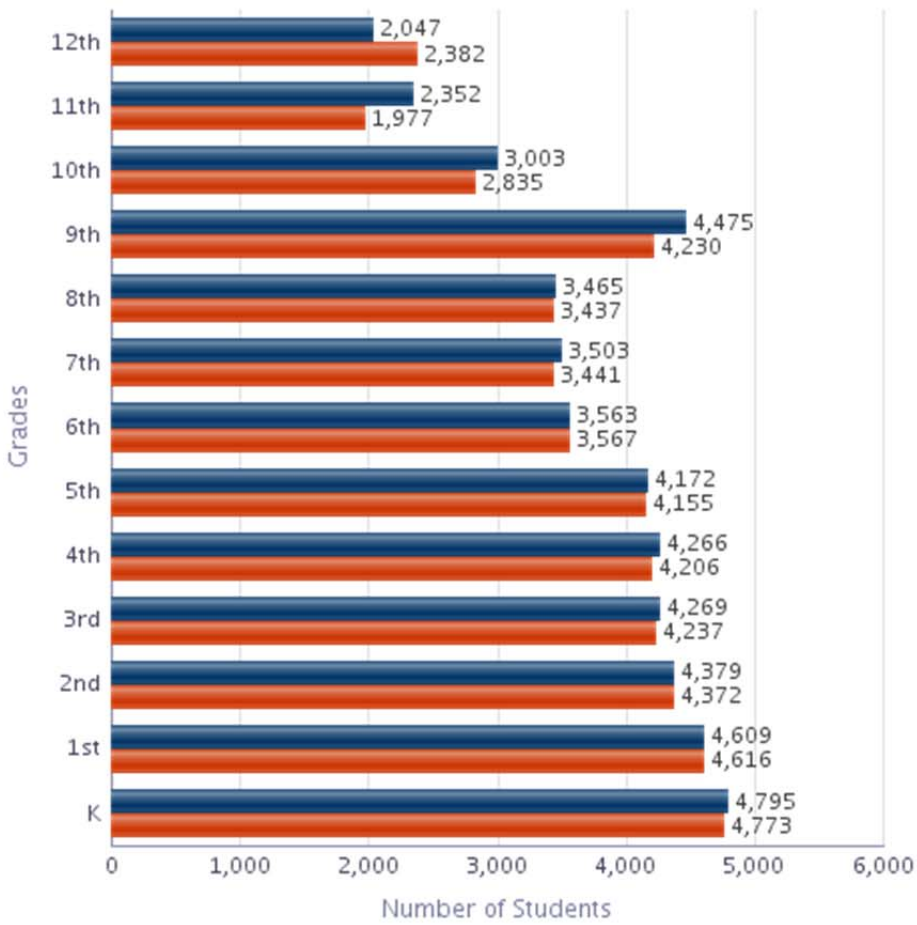


*School enrollment numbers based on District Cluster Model as of September 30, 2013.*

*Cost per student based on projected enrollment for FY 13 – FY 14 school year*

Year	Projected Student Enrollment	Budget	Cost Per Student
FY 2013	51,282	\$ 574,751,208	\$ 11,208
FY 2014	48,843	\$ 595,123,803	\$ 12,184

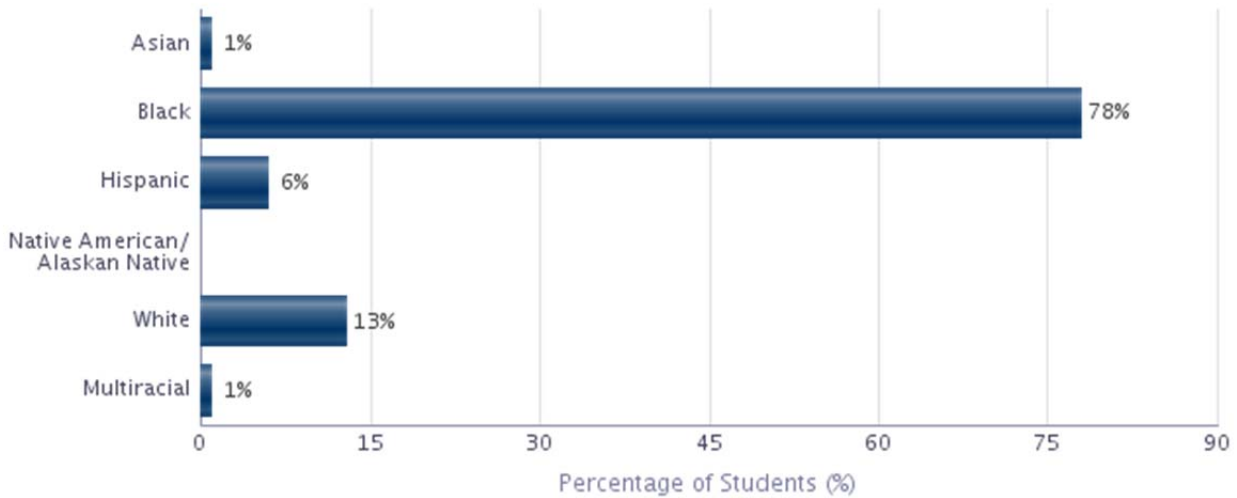
## Enrollment Demographics School Year 2011-2012





## Enrollment Demographics School Year 2011-2012

Percentage of Enrollment by Race



### Enrollments in Compensatory Programs and Selected Programs

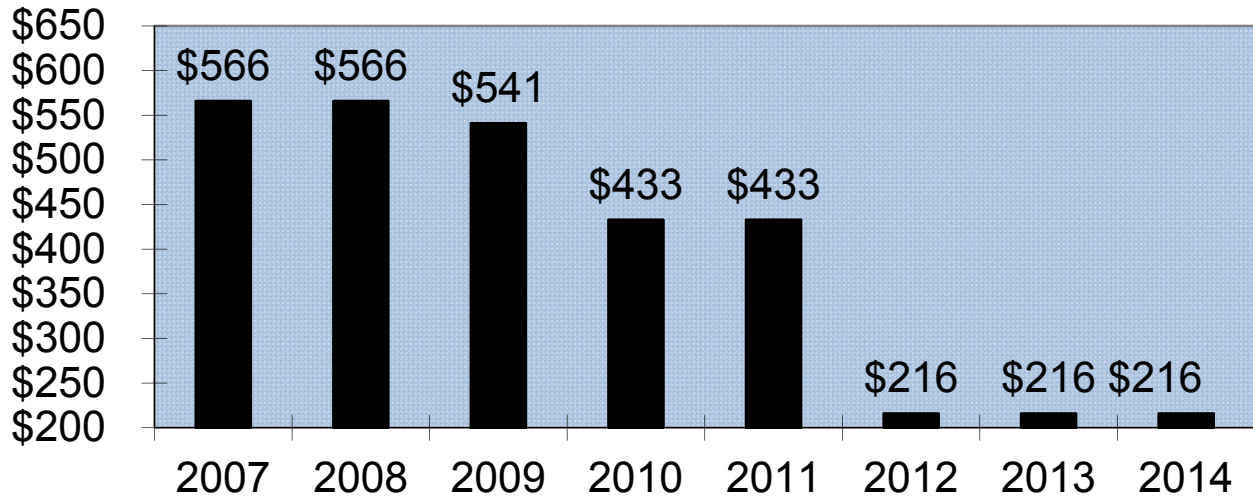
		2011-12	
		Enrollment Count	Enrollment Percent
<b>Compensatory Programs</b>	<b>Early Intervention Program (EIP) (Grades K-5)</b>	<b>4,940</b>	<b>18.6%</b>
	<b>English to Speakers of Other Languages (ESOL) (Grades K-12)</b>	<b>1,390</b>	<b>2.8%</b>
	<b>Remedial Education (Grades 6-8)</b>	<b>1,692</b>	<b>16.1%</b>
	<b>Remedial Education (Grades 9-12)</b>	<b>1,379</b>	<b>11.6%</b>
	<b>Special Education (Grades K-12)</b>	<b>4,346</b>	<b>8.9%</b>
	<b>Special Education (PK)</b>	<b>132</b>	<b>0.3%</b>
<b>Selected Programs</b>	<b>Alternative Programs (Grades K-12)</b>	<b>1,305</b>	<b>2.7%</b>
	<b>Gifted (Grades K-12)</b>	<b>5,001</b>	<b>10.2%</b>
	<b>Vocational Labs (Grades 9-12)</b>	<b>6,801</b>	<b>57.3%</b>

Source: Governor's Office of Student Achievement FY 12 school year.

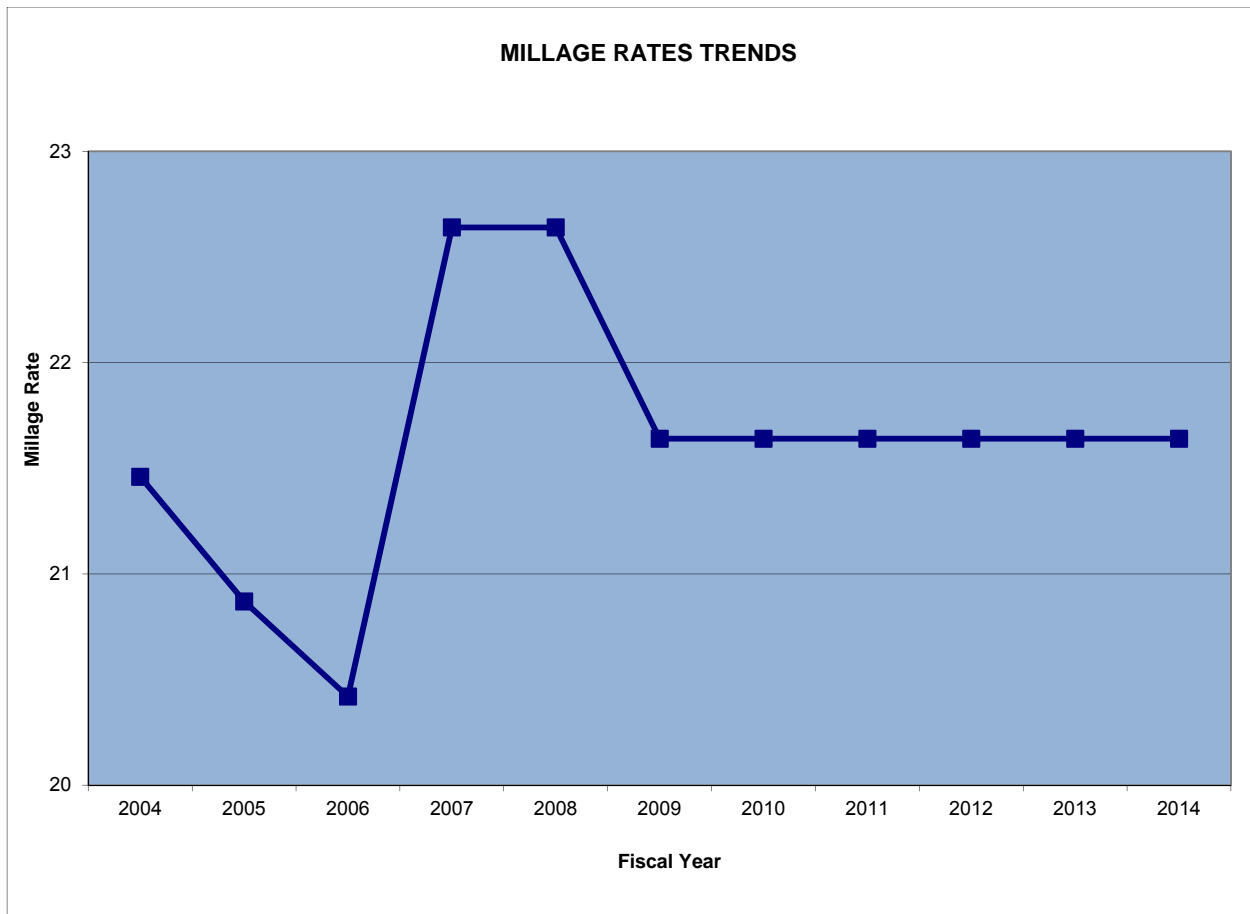
## Property Tax Rates and Tax Burden on Home Owners

	2007	2008	2009	2010	2011	2012	2013	2014
Market value of a home	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Appraised % of market value	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Less - Basic Homestead Exemption	(15,000)	(15,000)	(15,000)	(20,000)	(20,000)	(30,000)	(30,000)	(30,000)
Taxable value	25,000	25,000	25,000	20,000	20,000	10,000	10,000	10,000
Divided by 1,000	25	25	25	20	20	10	10	10
Total property tax rate assessed	22.64	22.64	21.64	21.64	21.64	21.64	21.64	21.64
Property Tax Due	\$566	\$566	\$541	\$433	\$433	\$216	\$216	\$216
Property Tax change from prior year	\$55	\$55	(\$25)	(\$108)	(\$108)	(\$217)	(\$0)	(\$0)

## Property Tax Rate on a \$100,000 Home



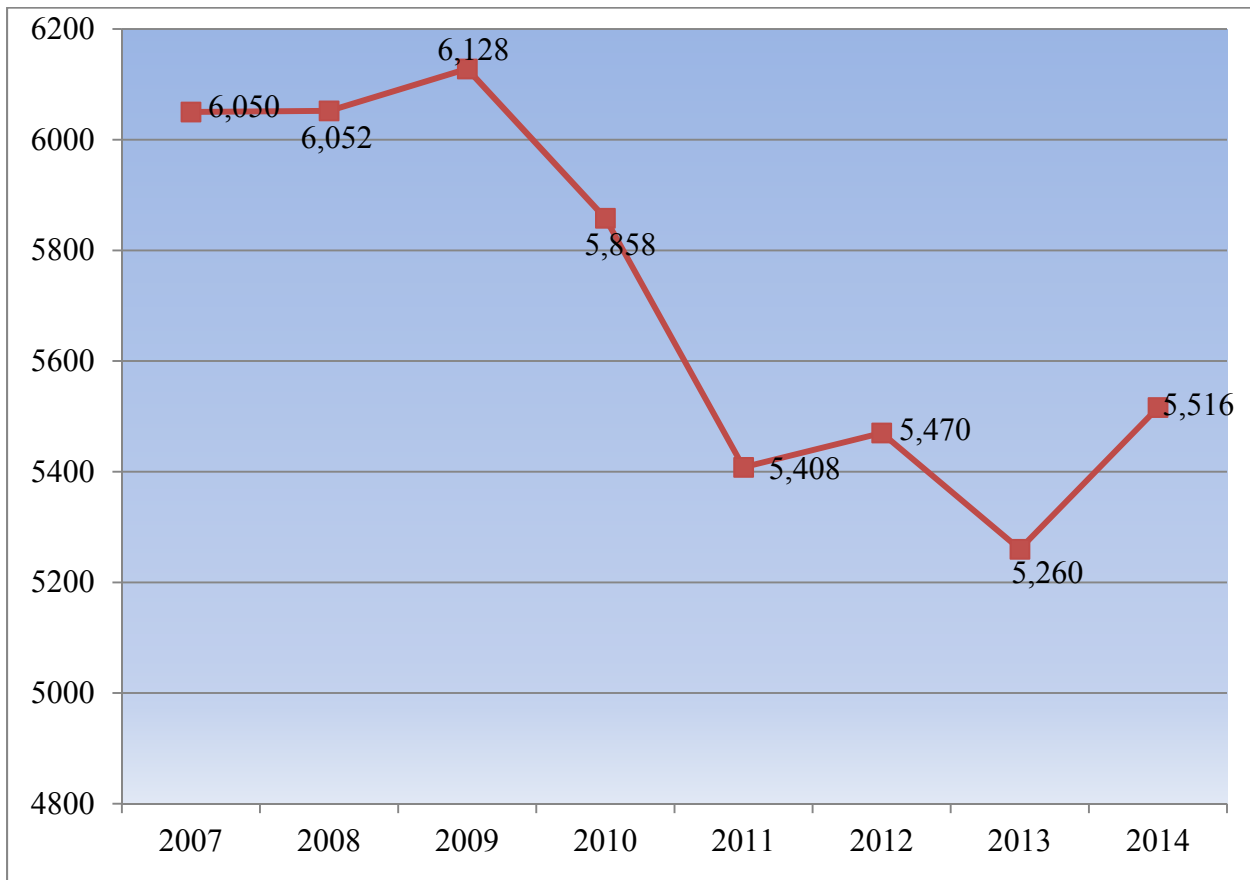
Source: City of Atlanta CAFR year ending June 30, 2012



\* Note: A mill of tax is equal to \$1.00 per every \$1,000 of assessed valuation of real estate property.

Fiscal Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2014
Levy	21.67	20.87	20.42	22.64	22.64	21.64	21.64	21.64	21.64	21.64

## Staffing Trends



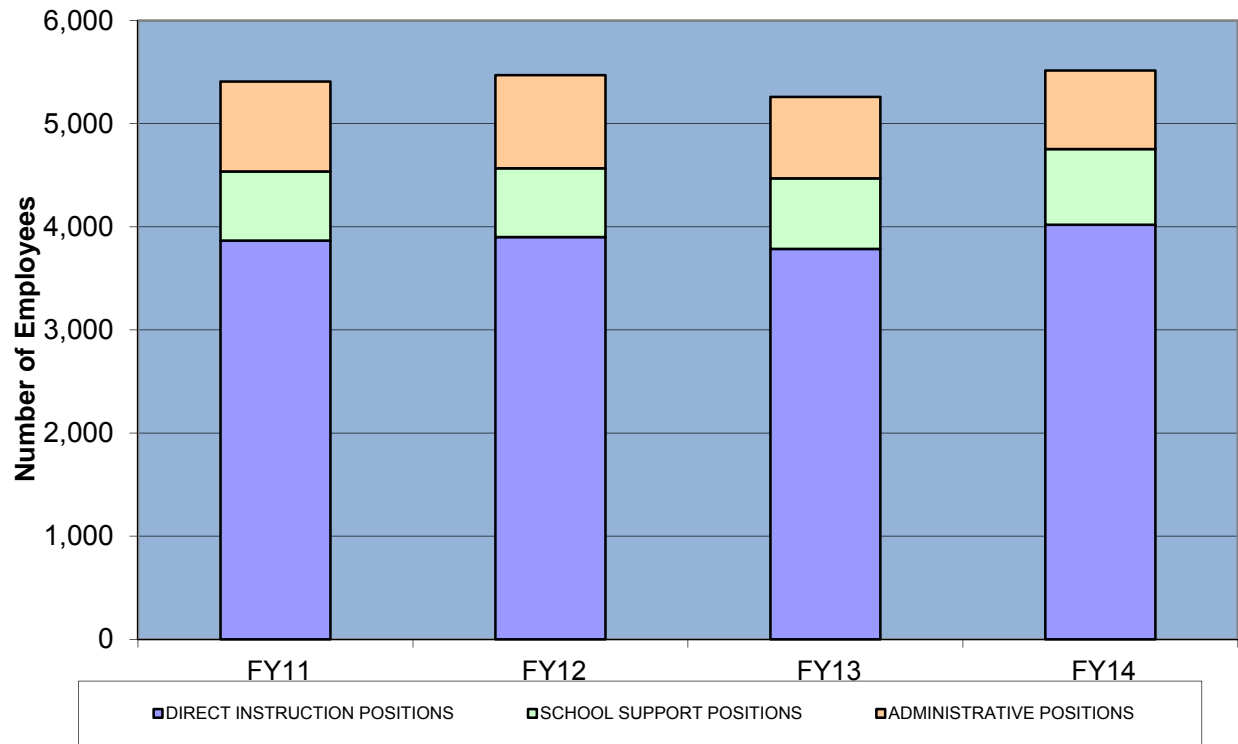
Normally the creation of a new position is funded through the abolishment of an existing position or a reduction within the program to create the proposed position. In 2009 with the High School Transformation initiative, small learning communities were created with lower student teacher ratios than traditional schools; there was a slight increase in headcount. For 2010 staffing decreased due to retirements and transfers of positions to categorical funding. 2011-2012 staffing showed a slight increase over the previous year due to meeting student teacher ratios. 2012-2013 staffing levels decreased due to resignations, retirements and school closings. 2013-2014 staffing levels increased due to an increase in teachers to keep class sizes at a lower level than the state max +5.

# Personnel Allocations

## GENERAL FUND STAFF PROFILE BY POSITION

POSITION TYPE	FY11 Budget	FY12 Budget	FY13 Budget	FY14 Budget
ASSISTANT PRINCIPAL	57	53	106	105
COORDINATOR	34	4	3	3
COUNSELOR	97	109	111	111
DEPARTMENT CHAIRPERSON	1	0	0	0
EDUCATION SPECIALIST	4	3	3	2
INSTRUCTIONAL COACHES	0	62	0	5
INSTRUCTIONAL SPECIALIST	0	1	0	0
INTERPRETER	1	1	1	1
MEDIA SPECIALIST	96	96	89	87
PARAPROFESSIONAL	374	447	425	369
PRINCIPAL	92	105	88	89
PROGRAM ASSISTANT	2	0	0	0
ROTC NCO	28	28	33	40
ROTC OFFICER	11	11	9	0
SPECIALIST	1	0	0	8
TEACHER	3,068	2,980	2,918	3,199.5
<b>DIRECT INSTRUCTION POSITIONS</b>	<b>3,866</b>	<b>3,900</b>	<b>3,786</b>	<b>4,019.5</b>
ACCOUNTING MANAGER - SCHOOL BASED	2	2	0	0
ADMIN ASST	11	10	51	69
CUSTODIAN	168	168	184	161
CUSTODIAN - LEAD	28	28	0	0
FLEET MAINTENANCE MECHANIC I	0	0	0	11
AUTO/BUS MECHANIC	0	0	0	7
MAINTENANCE MECHANIC II	0	0	0	2
SCHOOL BUS DRIVER 4 HR	267	269	264	264
SCHOOL BUS DRIVER 5 HR	22	20	15	15
SCHOOL CLERK	58	55	57	101
SCHOOL NURSE	17	18	19	14
SCHOOL SECRETARY	98	97	94	90
<b>SCHOOL SUPPORT POSITIONS</b>	<b>671</b>	<b>667</b>	<b>684</b>	<b>734</b>
<b>ADMINISTRATIVE POSITIONS</b>	<b>871</b>	<b>903</b>	<b>790</b>	<b>762.5</b>
<b>TOTAL POSITIONS BUDGETED</b>	<b>5,408</b>	<b>5,470</b>	<b>5,260</b>	<b>5,516</b>

## Staffing Trends



## Long-Term Debt Activity

### Fiscal Year 2012

	2011	2012	Change
Capital leases	\$9.68	\$7.91	-18.3%
Intergovernmental agreement- City of Atlanta	18.44	17.40	-5.6%
ERS, Inc. (COPS, Series 2006/2007)	8.40	7.78	-7.4%
ERS, Inc. (COPS, Series 2011A)	72.46	72.46	0.0%
ERS, Inc. (COPS, Series 2011B)	31.96	31.96	0.0%
Unamortized premium 2011B	3.10	2.56	-17.4%
Compensated absences	5.60	5.20	-7.1%
Contingent Liabilities - Legal	1.31	1.75	33.6%
Workers' compensation	7.25	5.73	-21.0%
<b>Total</b>	<b>\$158.20</b>	<b>\$152.75</b>	<b>-3.4%</b>

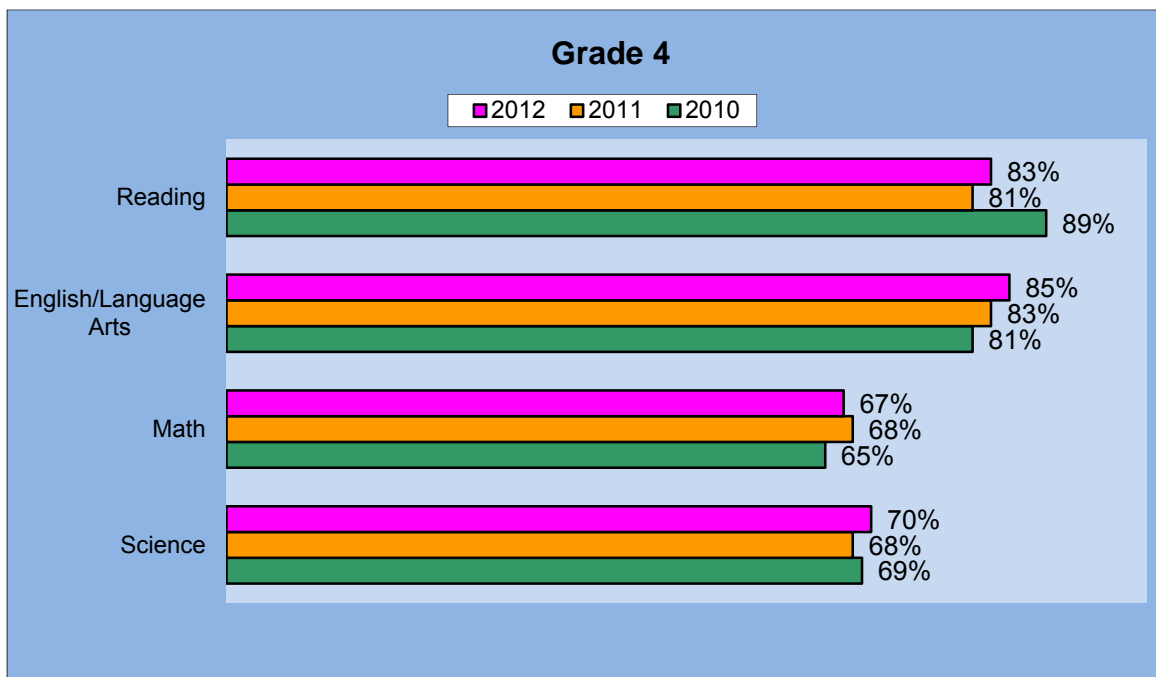
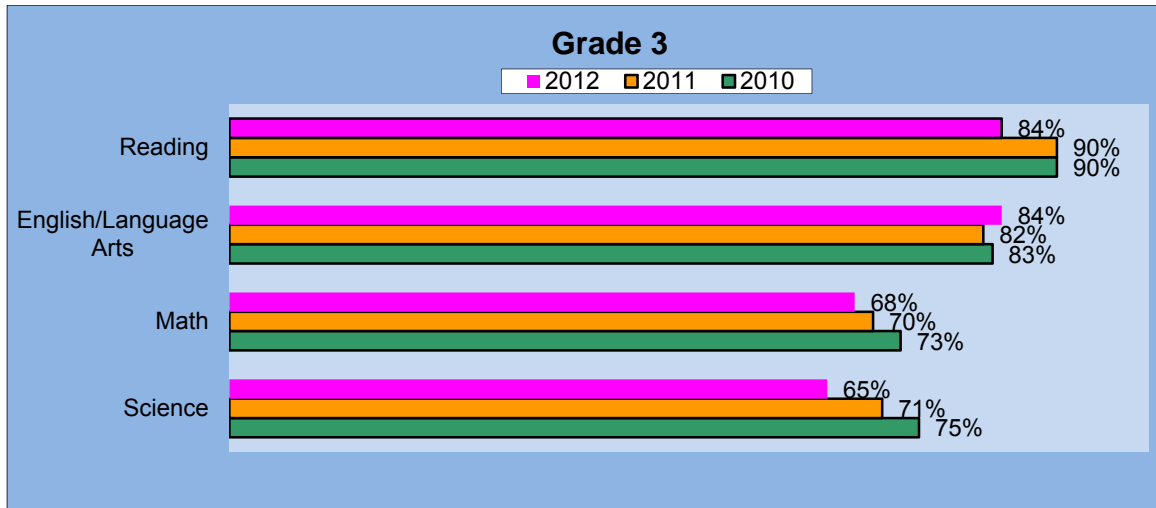
**Long-term debt outstanding** decreased by roughly \$5.45 million or 3.4%. The decrease was primarily due to scheduled principal payments and the current fiscal year's amortization of the premium associated with the Certificates of Participation issued in fiscal year 2011.

The City of Atlanta has issued various annual general obligation bonds and general obligation refunding bonds on behalf of the Atlanta Public Schools. The debt service for these bonds has been funded through the school system's bonded debt portion of the annual tax levy. The bonded debt portion of property taxes collected by the City of Atlanta on behalf of Atlanta Public Schools is retained by the City and used to pay the annual debt service on outstanding bonds.

Georgia Code: OCGA 20-2-506 Upper limitation on the total annual payments that can be made by school districts for multiyear lease, purchase or lease purchase contracts and intergovernmental contracts for acquisition of goods, materials, real and personal property, services and supplies. Principal and interest payments made on capital and operating leases during year cannot exceed 7.5% of total taxes and other funds for all governmental fund types.

## Standardized Test Scores

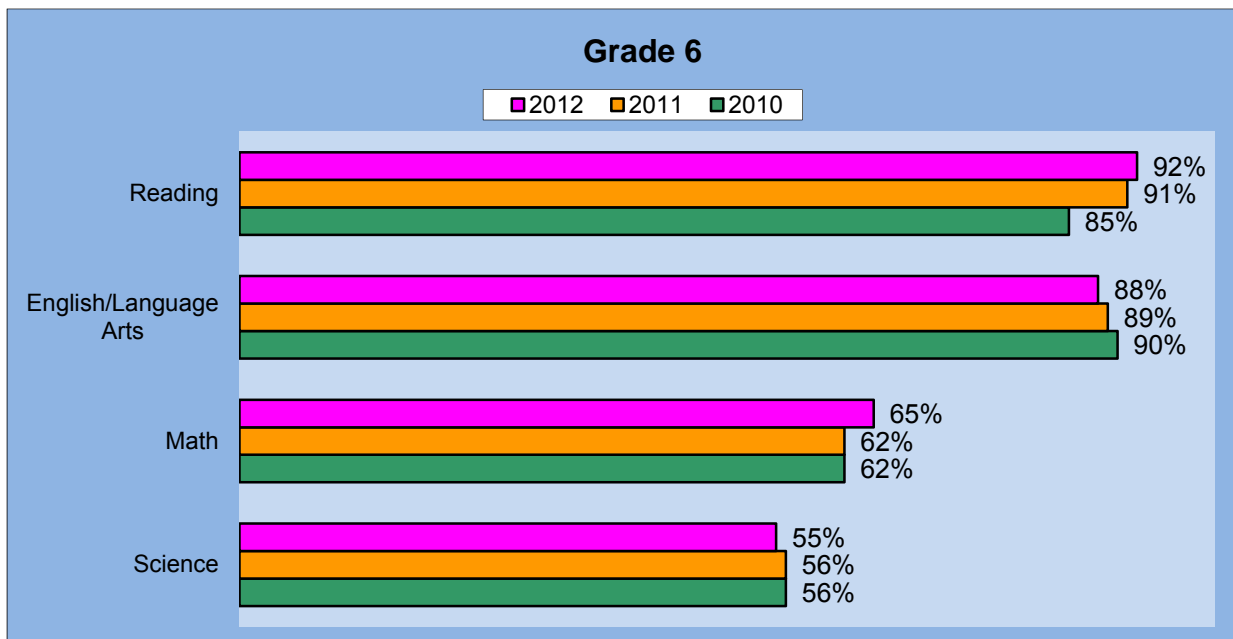
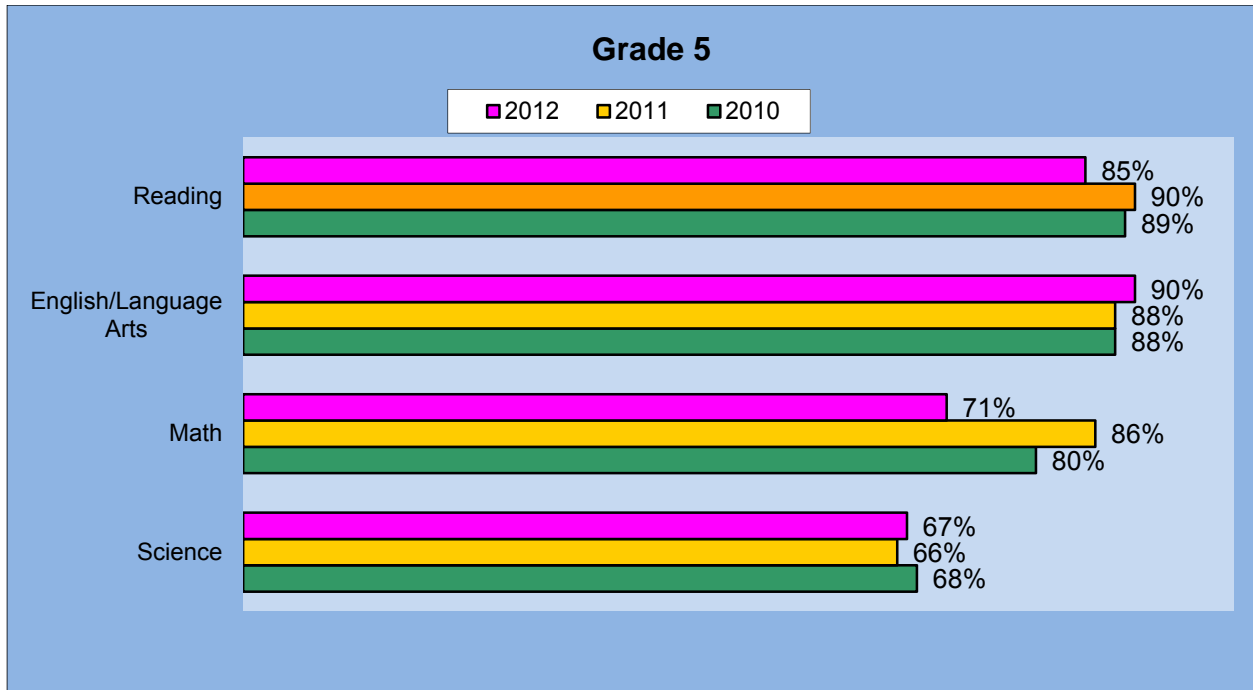
The following test score data is extracted from the report, State of Georgia Public Schools Annual Report Card, CRCT Results: By Grade and Subject.





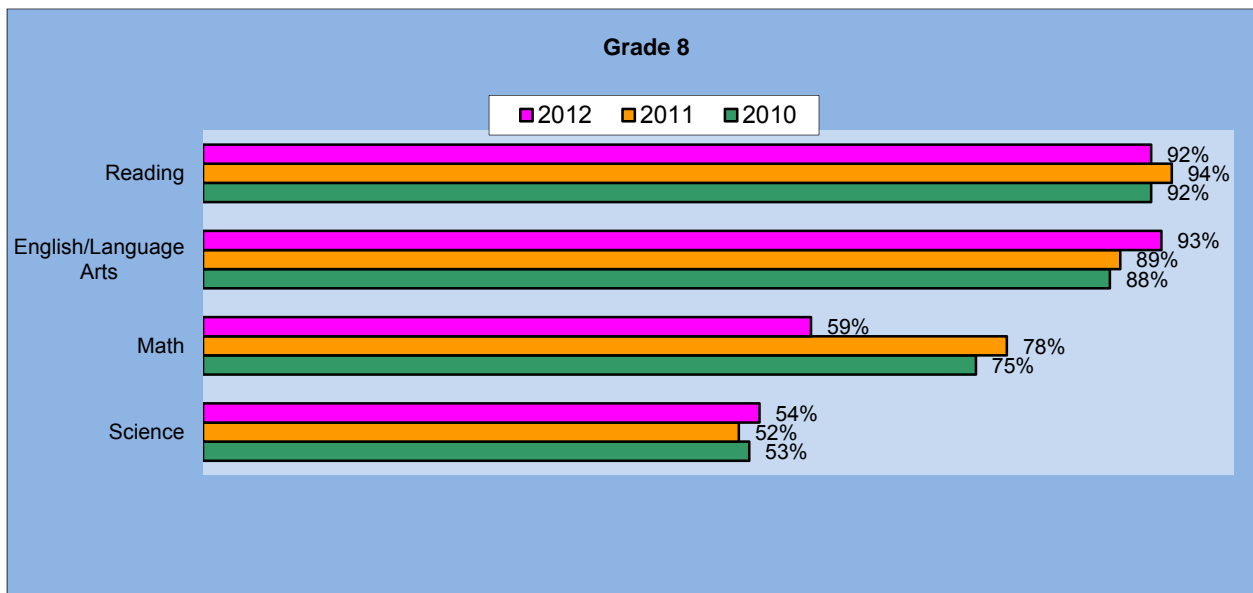
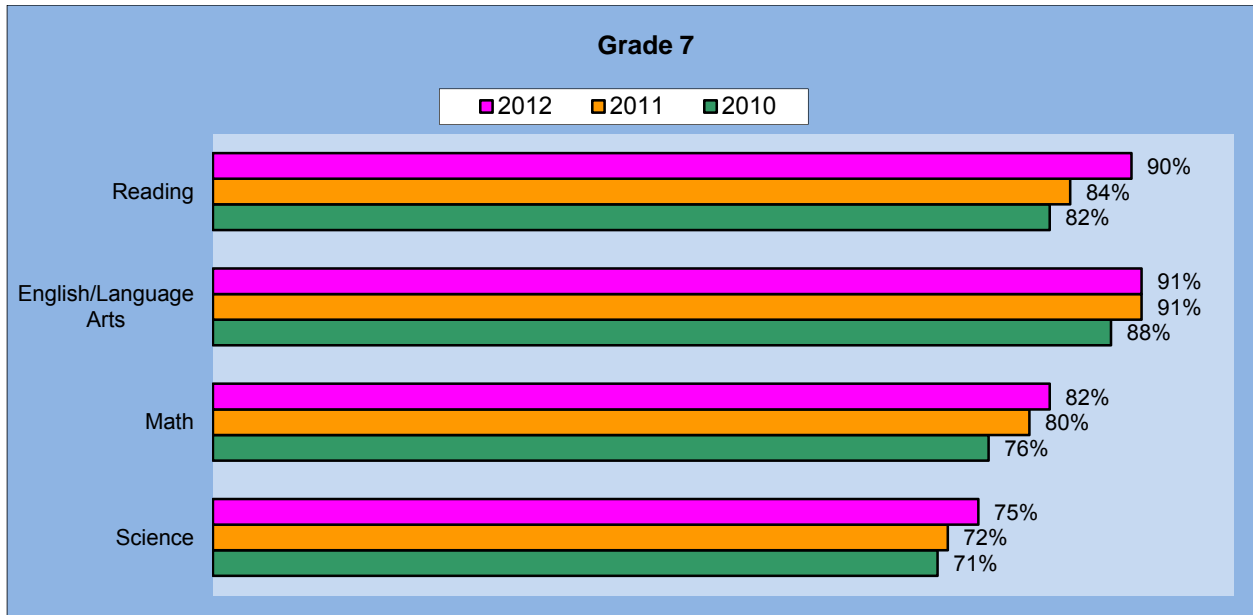
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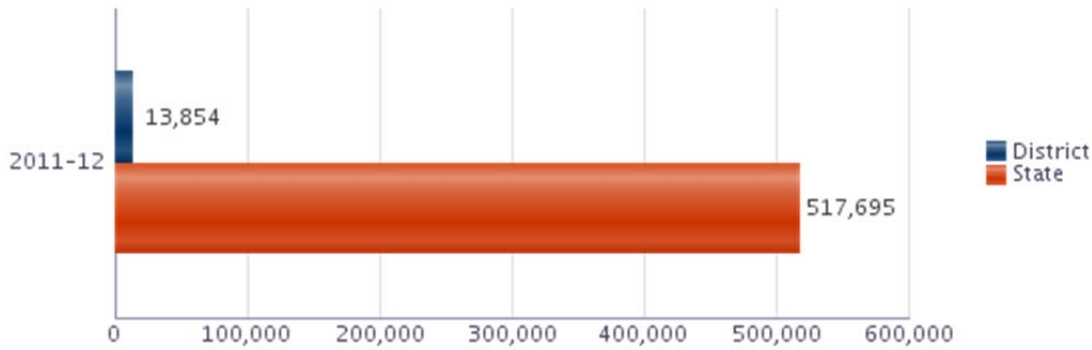
## Standardized Test Scores

The following test score data is extracted from the report, State of Georgia Public Schools Annual Report Card, CRCT Results: By Grade and Subject.



# Drop-Out Rates

## 9-12 Dropouts Rates - All Students School Year 2011-2012



	District		State	
2011-12	13,854	7.50%	517,695	3.80%

Dropouts by Race/Ethnicity	2011-12			
	District		State	
American Indian/Alaskan	10	0.00%	1,267	4.60%
Asian/Pacific Islander	80	0.00%	18,159	1.80%
Black	12,221	8.00%	204,372	4.60%
Hispanic	581	6.00%	50,713	4.50%
Multi-Racial	147	3.40%	13,423	3.60%
White	815	2.80%	229,761	3.10%
<b>Total</b>	<b>13,854</b>	<b>20.20%</b>	<b>517,695</b>	<b>22.20%</b>

Dropouts by Subgroup	2011-12			
	District		State	
Economically Disadvantaged	10,860	7.70%	274,750	4.40%
Female	6,974	6.10%	254,398	3.10%
Limited English Proficient	179	3.90%	13,430	5.90%
Male	6,880	8.90%	263,297	4.50%
Migrant	No data available		No data available	
Not Economically Disadvantaged	2,994	6.50%	242,945	3.20%
Students With Disability	1,608	10.20%	58,842	6.20%
Students Without Disability	12,246	7.10%	458,853	3.50%
<b>Total</b>	<b>41,741</b>	<b>50.40%</b>	<b>1,567,291</b>	<b>34.00%</b>

Source: Governor's Office of Student Achievement FY 12 District Report Card

The Board of Education  
of the  
Atlanta Public Schools



**2014 FISCAL YEAR  
OFFICIAL BUDGET**

**BOARD MEMBERS**

**Mr. Reuben R. McDaniel, Chair**

At-Large Seat 8

**Mr. Byron D. Amos, Vice Chair**

At-Large Seat 2

Ms. Brenda J. Muhammad- District 1

Ms. Yolanda K. Johnson, District 6

Ms. Cecily Harsch-Kinnane, District 3

Mr. Courtney D. English, At-Large Seat 7

Ms. Nancy M. Meister, District 4

Mr. Emmett D. Johnson, At-Large Seat 9

Ms. LaChandra Butler Burks, District 5

**SUPERINTENDENT**

Mr. Erroll Davis

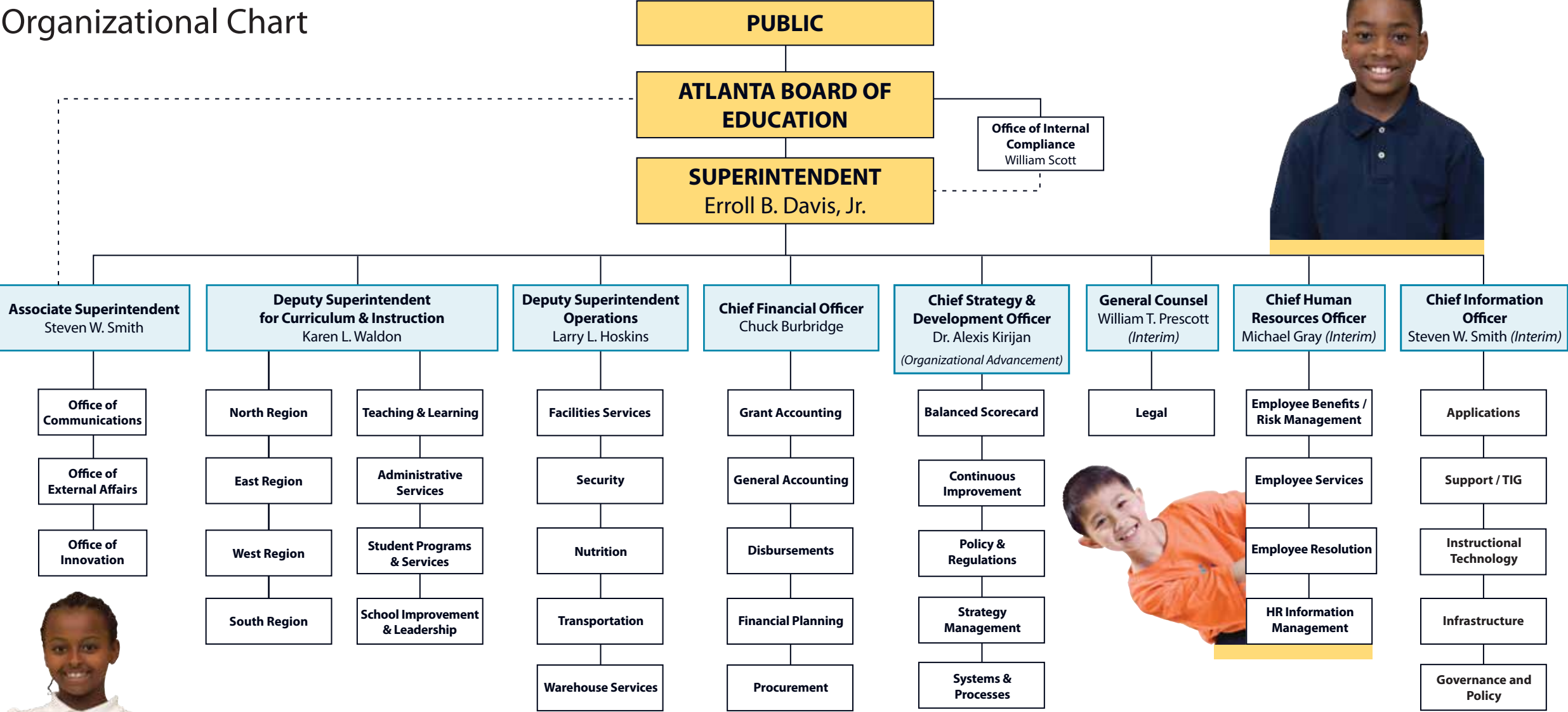
**BUDGET COMMISSION**

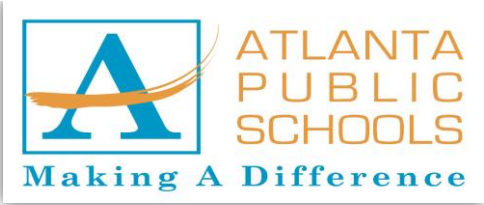
Ms. LaChandra Butler Burks, Chair

Mr. Byron D. Amos

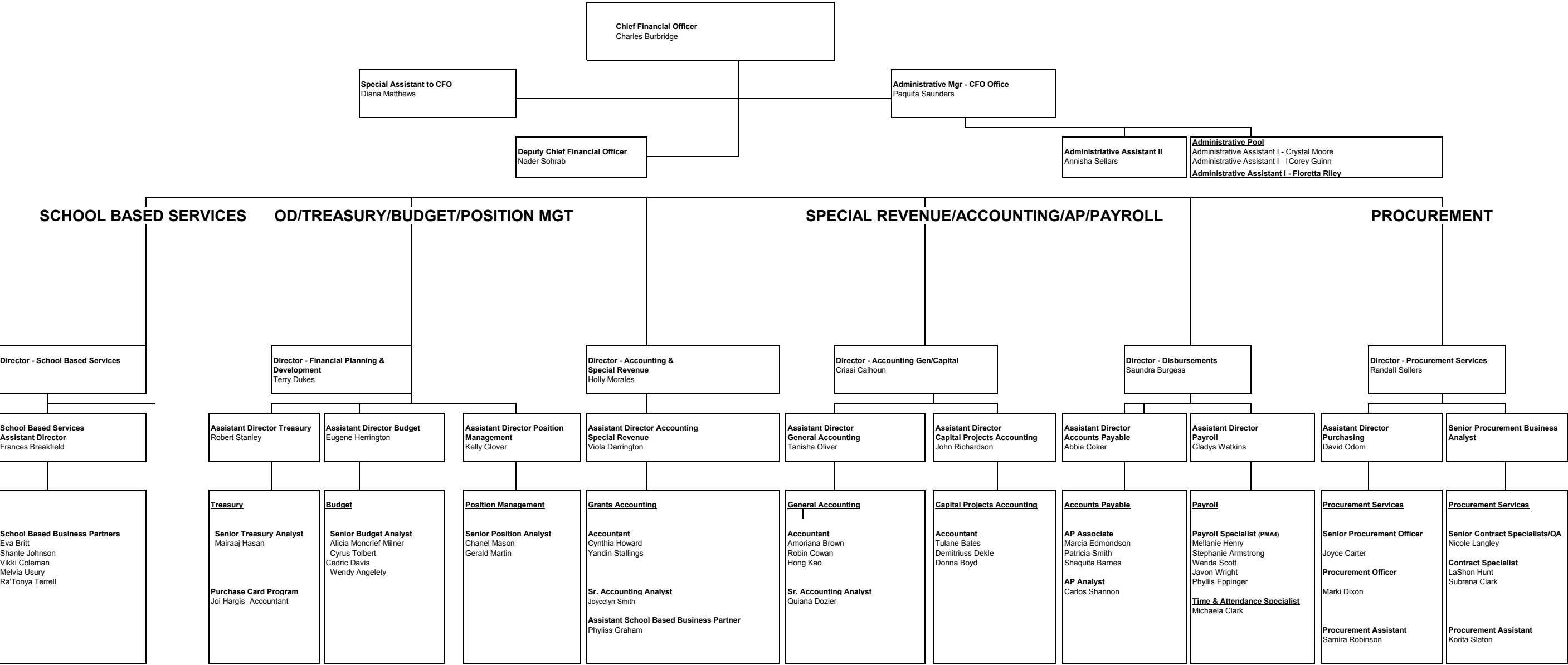
Mr. Courtney English

# Organizational Chart





FINANCIAL SERVICES DIVISION



# APS Contact Information

Atlanta Public Schools  
130 Trinity Avenue, SW  
Atlanta, GA 30303-3624

Telephone: 404-802-3500  
Website: <http://www.atlantapublicschools.us/>

## Board of Education

[http://www.atlantapublicschools.us/board\\_of\\_ed/meet\\_board.html](http://www.atlantapublicschools.us/board_of_ed/meet_board.html)

## Meetings and Agendas

<http://www.boarddocs.com/ga/aps/Board.nsf>

## Superintendent

Telephone: 404-802-2800  
Email: [superintendent@atlantapublicschools.us](mailto:superintendent@atlantapublicschools.us)  
[http://www.atlantapublicschools.us/inside\\_aps/superintendent/index.html](http://www.atlantapublicschools.us/inside_aps/superintendent/index.html)

## Finance Division

Telephone: 404-802-2400  
Email: [finance@atlantapublicschools.us](mailto:finance@atlantapublicschools.us)  
[http://www.atlantapublicschools.us/inside\\_aps/finance/finance1.html](http://www.atlantapublicschools.us/inside_aps/finance/finance1.html)



# Organizational Section

General Fund Budget &  
Special Revenue Budget

FISCAL YEAR 2014 (SCHOOL YEAR 2013-2014)  
ATLANTA, FULTON COUNTY, GEORGIA



## History of the Atlanta Public Schools

Atlanta Public Schools (APS) serves a diverse student population in traditional and alternative classroom settings. The District is dedicated to providing each student with the best possible education through an intensive core curriculum and specialized, challenging, instructional and career programs. APS provides a full range of academic programs and services for its students. The various levels of education preparation provided include elementary and secondary courses for general, vocational, and college preparatory levels, as well as magnet programs and gifted and talented programs. Also, a variety of co-curricular and extracurricular activities supplement the academic programs.

Established by ordinance of the Atlanta City Council, the Atlanta Public Schools (APS) opened two high schools and three grammar schools in 1872 in order to educate the youth of the city. This brought to seven the total number of schools offering free education to the city's children. (The Freedman's Bureau established two schools for "Negro" children in 1866).

The primary objective of the District has not changed from the early days of the one-room schoolhouse. By focusing on student success, APS is striving to prepare every child for the future through effective and innovative teaching that meets the needs of the individual learner, while engaging families, teachers, students, and the community to fully participate in the educational process.

The number of traditional schools has grown from the original seven to currently 92 as follows: 53 elementary (K-5), 3 of which operate on a year-round calendar; 12 middle (6-8), 2 single gender, and 21 high schools (9-12). There are 4 alternative and evening school programs. The active enrollment for Atlanta Public Schools is approximately 48,843 students. Thirteen schools offer extended-day programs, and more than 40 offer after-school (expanded-day) programs. APS also supports two non-traditional schools for middle and/or high school students, an evening high school program, an adult learning center, and thirteen charter schools. APS is organized into nine groups called Clusters. The clusters are composed of dedicated elementary schools feeding into dedicated middle schools and ultimately into dedicated high schools. The cluster model will decrease the dropout rate and increase the graduation rate. The cluster approach will better support students, schools and instruction, especially as the district begins implementing the Common Core State Standards across the curriculum this school year.

Under the leadership of its 16th appointed superintendent, Mr. Enroll Davis, APS is in the midst of a whole-school reform effort, which is changing the way the school system operates from the central office to the classroom. The Atlanta Public School system is committed to making steady, incremental improvements in our children's performance with the goal of being recognized as one of the best urban school districts in the nation.

# Atlanta Public Schools

## Mission and Vision Statements

The following Atlanta Public Schools (APS) mission statement delineates the purpose, functions, and directions for which the District exists. The primary emphasis of the APS mission statement is focused on creating and maintaining an environment conducive to effective teaching and learning and to providing the highest quality educational services to the community.

*Atlanta Public Schools educates all students through academic excellence, preparing them for success in life, service and leadership.*

The Atlanta Public Schools' vision statement describes what the District will look like or desires in the future; it is a description of what will be. The current vision statement shared by the APS students, teachers, staff, and administrators follows:

*The vision of Atlanta Public Schools is to be a student-centered, high performing urban school district where all students become successful, life-long learners and leaders.*

## Goals and Objectives

Each year, APS adopts goals as a means to improve its educational programs. The human and financial resources are allocated in the budget in order to achieve the adopted goals of the District. The objectives of the APS Board of Education are:

- To provide and maintain a quality, comprehensive, high-level curriculum to be followed by all schools in the District.
- To enhance the use of technology by students, teachers, and staff in the instructional process.
- To enhance political relationships with various entities in the District.
- To increase public awareness and participation in school district affairs.
- To exercise fiscal discipline.

The budget thus reflects the allocation of revenue and expenditures to support educational programs and services as defined by the District's mission and goals articulated through financial and operating policies. The budget is a delicate balance of policy choices. It also represents a delicate balance between the educational needs of students and the ability of the community to provide the financial support necessary to meet those needs.

Goals describe what the District plans to achieve. Guided by a team dedicated to the achievement of endless possibilities, the APS vision and goals will propel the District into the future.

## Explanation of District Entity

### District Legal Authority

The Board of Education of the City of Atlanta was established by the Georgia State Legislature and is composed of nine publicly elected members serving four year terms. The City of Atlanta issues and services general obligation debt to be used for the School System. However, the Board is financially independent of the City as it has the authority to approve its own budget, to provide for the levy of taxes to cover the cost of operating and maintaining the School System, and to cover debt service payments on lease purchase agreements. Additionally, the Board has decision-making authority, the power to approve the selection of management personnel, the ability to significantly influence operations, and primary accountability for fiscal matters.

The Board shall:

1. Have and exercise control and management of the Atlanta School System in accordance with the provisions of this Act and the Constitution and general laws of the State. The Board is hereby vested with all the powers and charged with all the duties provided to local boards of education by the general laws of the State;
2. Provide all students with textbooks and furnish educational or instructional materials, resources, and equipment adequately to such students;
3. Adopt by resolution rules and regulations related to the manner and method of employing, disciplining, and terminating any employees of the school system;
4. Adopt by resolution rules and procedures related to the procurement of supplies, equipment, goods, and services for the school system;
5. Adopt by resolution rules and regulations for the governance of students, including the discipline, suspension, or expulsion of students, in accordance with due process;
6. Hear appeals from actions of the Superintendent of schools and other personnel;
7. Approve an annual budget for the Atlanta Public School System and provide for the levy of a tax for educational purposes as provided in this Act;
8. Approve school attendance zones;
9. Have the authority to sue and be sued as a school district in the name of the Atlanta Independent School System;
10. Have the power to purchase, sell, rent, or lease property, both real and personal, in the name of the Atlanta Independent School System with the title to any property purchased being vested solely in the school system to the extent that such property was acquired directly by the Board through funds of the school system;
11. Have the authority to establish and maintain retirement or pension funds on behalf of employees of the school system and their beneficiaries, to be managed by a Board of Trustees, subject to applicable state laws. Further, in the event social security provisions become available to employees or any group of employees, to provide for the integration of such provisions with any existing or proposed retirement or pension system;
12. Have the authority to enter into contracts with any person, firm, corporation, or governmental unit or agency for the performance of educational services or the use of educational facilities;

13. Adopt rules for the manner and extent to which the public is permitted to use buildings under its control, and which rules shall make available all such buildings which may be needed or required for voting purposes on election days; including DeKalb County elections held in the City of Atlanta portion of DeKalb County;
14. Approve the Superintendent's recommendations to hire or dismiss school system staff, provided that such recommendations can be rejected by the Board only with a three-fourths vote of the Board. Notwithstanding this provision, a majority vote of the Board is sufficient to reject the Superintendent's recommendation, if a majority vote is required to comply with provisions of the Fair Dismissal Act; and
15. The Board may call an executive session as provided by law. Executive sessions shall not include the Superintendent unless a discussion of the Superintendent is the subject of the executive session.

## Level of Education Provided

APS has a projected enrollment of 48,843 students, attending a total of 105 learning sites: 50 elementary (K-5), 3 elementary (K-5) schools that operate on a year round calendar; 12 middle (6-8), 2 single gender and 23 high (9-12). The school system also has 15 Charter Schools, supports two alternative schools for middle and/or high school students, and an adult learning center. The schools of the district are organized into nine (9) clusters in four (4) Regions.

### Elementary Education – Grades K-5

Instructors utilize a wide variety of teaching tools, strategies, and modalities to establish critical-thinking skills while challenging each student to do his or her personal best.

The curriculum covers Language Arts, including reading, writing, speaking, listening, and thinking skills. In addition to courses in English and other spoken word languages, English to Speakers of Other Languages (ESOL) is offered. Mathematics instruction is designed to meet individual needs in concept analysis and deliver real world applications. Students are engaged in social studies, science and health, physical education, and the arts, including music.

### Middle School Education – Grades 6-8

The Atlanta Public School System offers intensive instruction in Language Arts, science, mathematics, social studies, health and foreign language. Courses are designed to meet the needs of students transitioning from childhood into adolescence. Classes in business education, family and consumer science, technology, speech, music, drama, and the arts are also offered.

### High School Education – Grades 9-12

The Atlanta Public Schools provides a broad-based curriculum which supports further study in college or vocational training. Students' personal development is enhanced through co-curricular

and extracurricular activities, including band, orchestra, student government, various clubs, interscholastic athletics, subject area fairs, and vocational youth organizations.

### Alternative Education Services

The Atlanta Public School System operates two non-traditional programs. These programs provide a learning environment for students experiencing difficulty in the regular school program. These programs are designed to help students reach a level of academic achievement and social adjustment that will allow them to return to the regular school program.

The Non-Traditional Schools serve “at-risk” students from the Atlanta Public School district. Individualized instruction, small class sizes, and various special programs are among the tools used to reach students who have difficulty functioning in a normal school environment. The programs provide a learning environment for sixth through twelfth grade students who, for whatever reason, have experienced a lack of success in a more traditional school setting.

### Special Education Services

The Atlanta Public Schools Program for Exceptional Children offers a continuum of services for students three (3) through twenty-one (21) years of age. Programs include services for students with intellectual disabilities, emotional and behavioral disorders, specific learning impediments, visual, hearing, speech and language impairments, autism, traumatic brain injury, and significant developmental delays. Services provided to students include:

- Hospital/homebound instruction
- Educational evaluation
- Psychological evaluation
- Physical and occupational therapy
- Adapted physical education
- Health services
- Related vocational instruction
- Audio logical services
- Assistive technology

Classes serving students with special needs are located in elementary, middle, and high schools. Services are also provided in psycho-educational centers. Delivery models for instruction include regular classroom, resource self-contained, and home-based settings. All programs are not represented in every school. In these instances, students are assigned to and provided with transportation to a program nearest the home school.

The Program for Exceptional Children is required to provide a free, appropriate public education to eligible children in cooperation with parents and other agencies under the Individuals with Disabilities Education Act. Each eligible student must have an Individual Education Plan, which is developed by a team composed of teachers and other qualified school personnel, parents or guardians and the student, when appropriate. The Individual Education Plan is revised when necessary and reviewed at least annually.

The State of Georgia requires that all students referred for Special Education Services must first go through the Student Support Team process. This means that strategies in the regular education setting must be considered and documented before referral to Special Education. Waivers are limited to very special circumstances, which require sufficient documentation about the severity of the problem to justify the exception.

#### Vocational Education

Atlanta Public Schools provides several vocational programs. Career Education provides “real world” experiences and up-to-date instructional activities to heighten students’ career awareness, exploration, and preparation. The Program Exploration for Career Education (PECE) offers students career development guidance. Industrial Technology focuses on design, production, application and assessment of products, services, and systems. Business Education offers adaptable job market skills to students. Vocational Home Economics prepares students for family and work life. Distributive Marketing Education provides work-site learning experiences for students through on-the-job (OJT) training with marketing professionals. Comprehensive Business Education provides OJT entry-level business and office skills training for a cooperative work-site experience. Trade and Industrial Education prepares students for entry-level trade and industrial occupations, including transportation, construction maintenance, electronics, health, and protective services.

#### Title I

Schools in which at least 40 percent of the children in the school attendance area are from low-income families or at least 40 percent of the student enrollment are from low-income families are eligible to receive federal Title I funds. The proportion of low-income families is most frequently measured by the percent of students receiving free and reduced-price lunches. Title I funds are to be used for programs designed to improve the academic achievement of children from low-income homes. Over half of all public schools receive funding under Title I. The No Child Left Behind initiative requires all districts and schools receiving Title I funds to meet state “adequate yearly progress” (AYP) goals for their total student populations and for specified demographic subgroups. If a school receiving federal Title I funding fails to meet the AYP target for two consecutive years or more, the school is designated in need of improvement and faces consequences, including public school choice for students in the school, supplemental services (including tutoring) for students, certain corrective actions, and school restructuring. With the current budget Atlanta Public Schools received a waiver for No Child Left Behind and will be scored on a 100-point scale called the College and Career Ready Performance Index (CCRPI).

According to the state of Georgia’s AYP district summary reports and its analysis of the six largest school districts in Georgia, APS (having the largest number of Title I schools—89) is the only one to make district-wide Adequate Yearly Progress in all categories and in all subgroups, with the exception of students with disabilities.

## Gifted Education

The Georgia State Board of Education defines a gifted student as a person who demonstrates high levels of intellectual and/or creative ability as well as an exceptionally high degree of motivation. These students excel in specific academic fields and often need special instruction and/or ancillary services to achieve at levels commensurate with their abilities.

The Atlanta Public School System's Program for Gifted and Talented Children is called the Challenge Program, and it serves all identified students in grades kindergarten through twelve with a variety of programs and delivery models. These programs are designed to meet the individual needs of gifted students with the goal of enabling them to become future leaders and scholars in societies around the world. The Challenge Program focuses on developing student talents and abilities at all grade levels. Program expectations are high and require the joint efforts of students, parents, and teachers.

## Media Services

The school library media program supports and strengthens the curriculum, bridges the digital divide, and puts state and national standards into action. The school library Media Specialist encourages reading for learning, reading for pleasure, and reading for life. The school library Media Specialist is a teacher, an instructional partner, an informational specialist, and a school library media program administrator. The school library Media Specialist directly affects student achievement by collaborating and planning with teachers, teaching information literacy, designing assessment procedures, and providing supplemental curriculum material. The school library Media Specialist creates, provides, and maintains an atmosphere conducive to learning and loving literature through books, storytelling, self-discovery, and inquiry. The school library Media Specialist teaches students the importance of accessing information and discerning its value using various forms of technology.

## Technology Education

The Learning Technologies Department (LTD) consists of a team of innovative educators who specialize in the integration of technological resources into the instructional curriculum. LTD provides professional development, instructional resources, and support for educators to help them successfully integrate technology into a standards-based curriculum. The Learning Technologies Specialist (LTS) is responsible for coordinating, organizing, and facilitating the effective use of technology within the school in order to increase student performance.

The Learning Technologies Department promotes:

- Collaboration with School Clusters
- Technology Integration Strategies
- Lesson Plan Development
- Coaching and Modeling
- School Achievement Planning
- Instructional Strategies

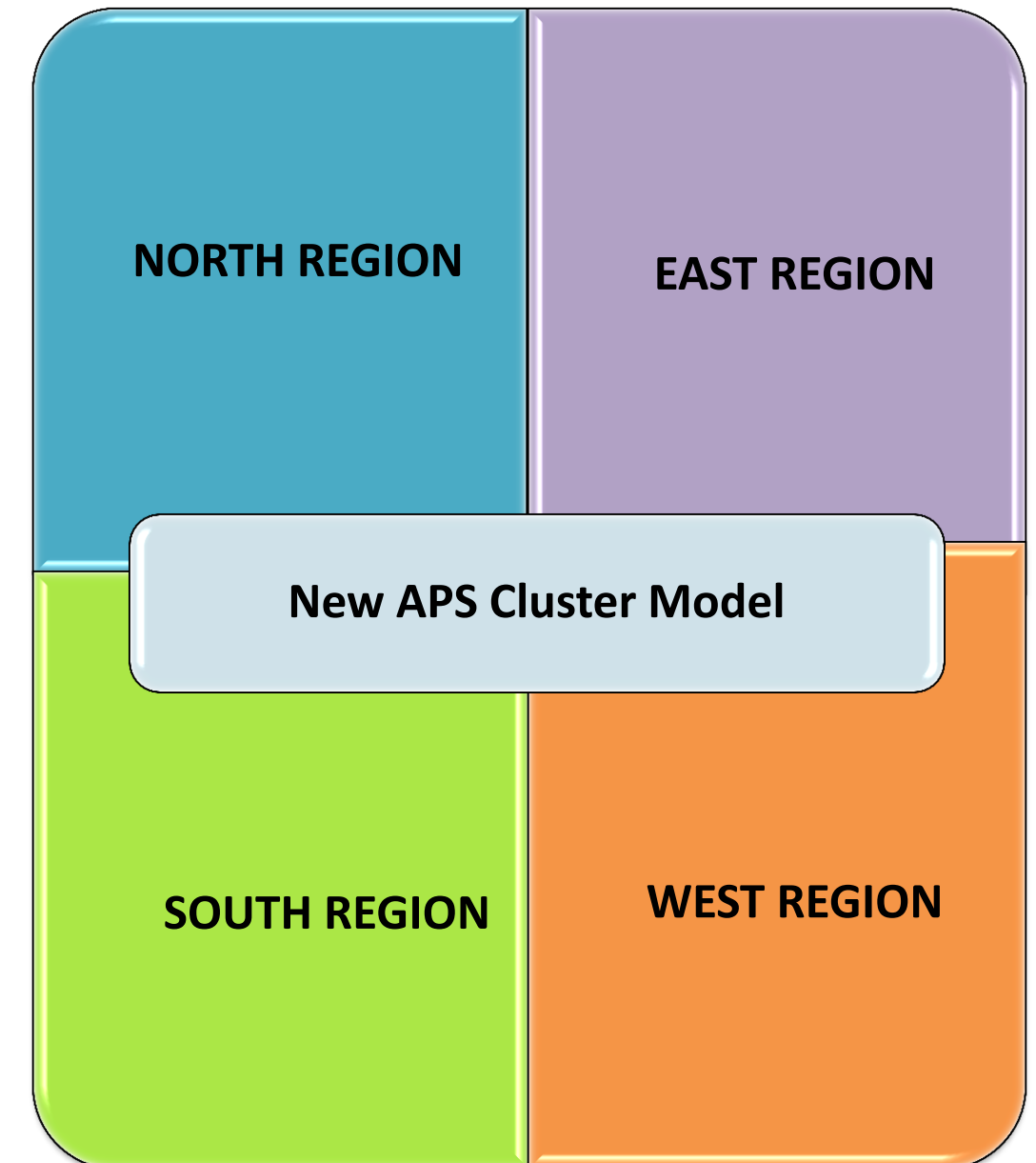
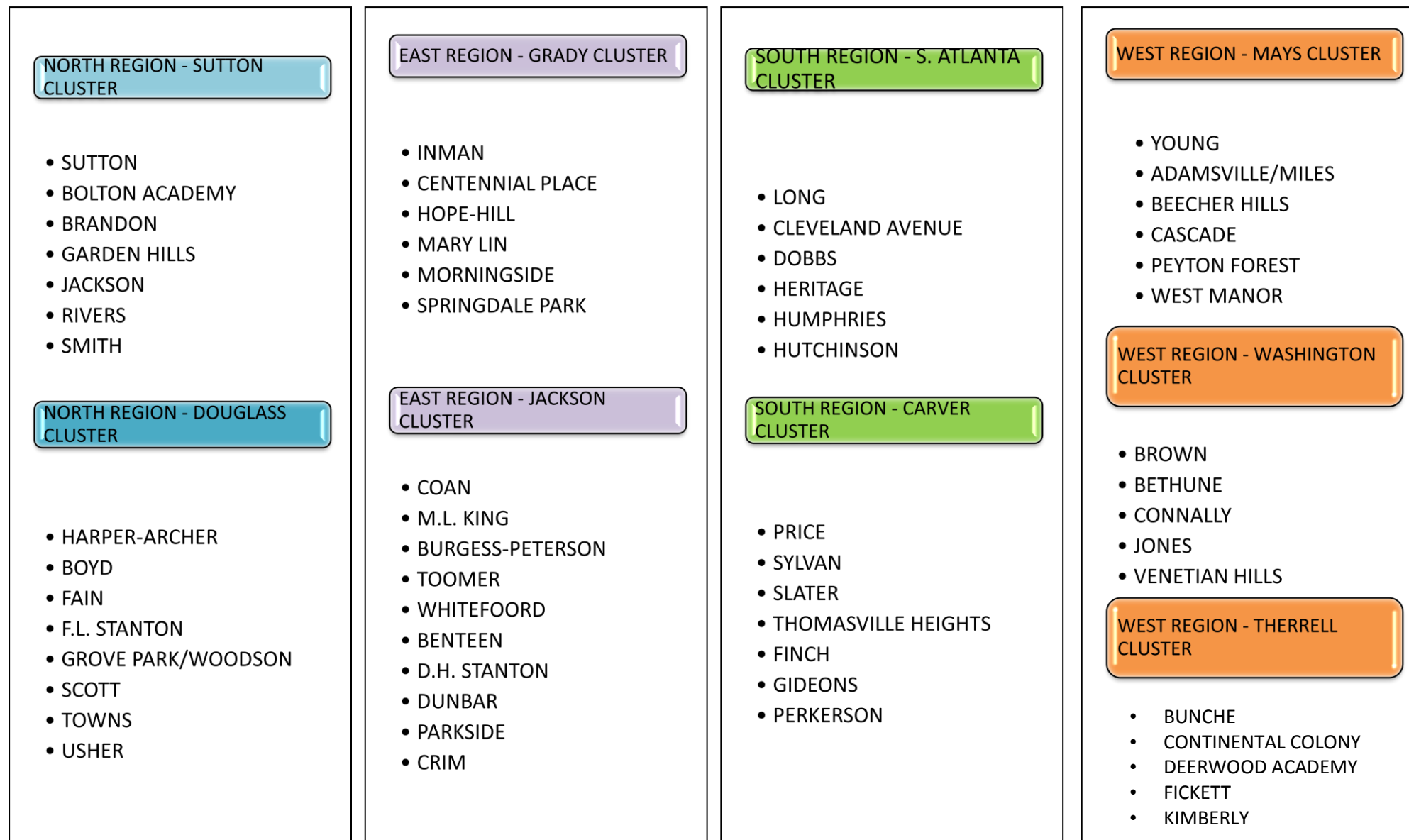
- Utilization of Current and Emerging Technology Best Practices
- Technology Solutions
- Technology Connections
- Media Service Alignment

#### Professional Staff

Atlanta Public Schools employs 3,029 certified teachers. Of that number, 2,881 have advanced degrees, and another 71 hold national board certifications.



# APS Cluster Model



# APS District Map

**NORTH REGION:**

404.802.6537

**SOUTH REGION:**

404.802.7550

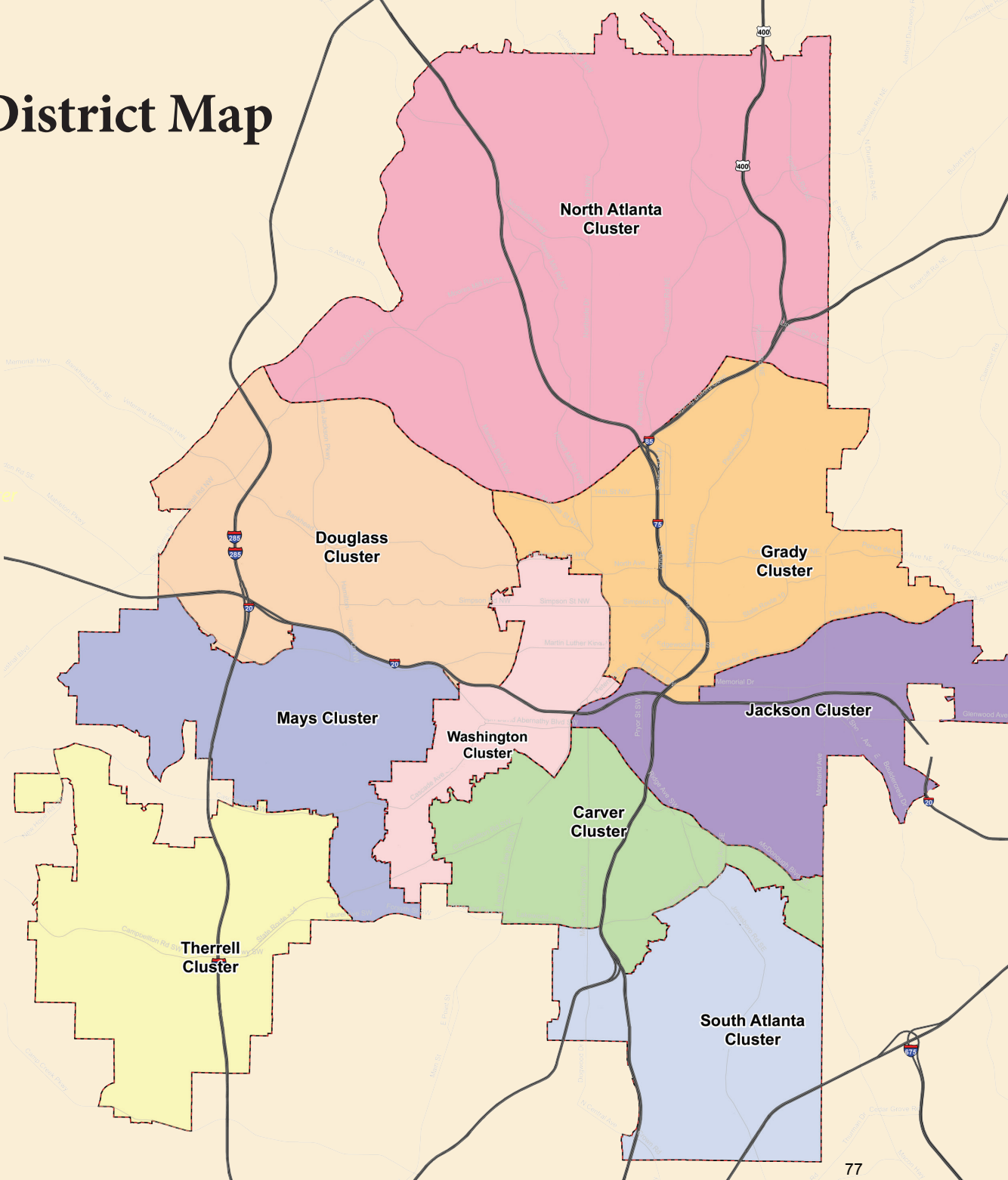
**EAST REGION:**

404.802.3751

**WEST REGION:**

404.802.3667

*See page 13 for  
regions and cluster  
feeder patterns*



# Atlanta Public Schools Fund Types

Atlanta Public Schools maintains a General fund, a Special Revenue fund which includes funds for the management of special activities and functions, and a Proprietary fund. The FY 2014 budget consists of four (4) major funds under the category of Special Revenue.

## **General Fund**

This fund provides the primary day-to-day operations of the school system and is funded by local, state, and federal revenue.

## **Special Revenue**

### **Federal**

This fund accounts for the federal categorical grants such as Title I, Title II, Title VI-B, and other federal funds.

### **Lottery**

This fund accounts for State of Georgia lottery grants which pass through the State of Georgia Department of Education for various programs established by the State.

### **State**

This fund contains resources which are state awarded grant funds.

### **Other Special Projects**

This fund accounts for other state and local funds that are for specified purposes.

## **Capital Projects**

This fund contains resources, including Special Local Option Sales Tax (SPLOST), a voter approved 1% sales tax used exclusively for acquiring school sites, constructing and equipping new school facilities, and renovating existing facilities.

## **Proprietary**

### **School Nutrition**

This fund accounts for the activities of the School System's school breakfast and lunch programs, which are funded primarily by the United States Department of Agriculture, and are passed through the Georgia Department of Education.

### **Debt Service Fund**

This fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

# Classification of Revenues and Expenditures

Revenues are classified according to source:

## **Federal**

*Impact Aid* – Revenue provided through the U.S. Department of Education to offset the exemption of federally owned property from the local tax base.

*Indirect Cost* – Reimbursements from federal projects to cover a portion of the administrative costs associated with the programs.

*R.O.T.C* – Proceeds from military salary reimbursements for district R.O.T.C. employees. This represents one-half of the difference between retirement pay and the active duty pay of R.O.T.C. personnel.

## **State**

*Quality Basic Education Program* – The revenue provided to the District by the State of Georgia, which is allocated to the District based upon enrollment, program weights, teaching, and experience factors.

## **Local**

Taxes levied on real and personal property are based upon assessed values as of January 1. The real estate tax is an excise tax on the privilege of selling property that is based upon the sale price of property. This tax is distributed by the Georgia Department of Revenue to the City of Atlanta for allocation between the City and the Atlanta Independent School System based upon gross millage rates.

## **Other Local**

*Tuition* – Payments from non-resident students attending Atlanta Public Schools (APS). This represents the non-state reimbursed cost for education of each student.

*Investment Interest* – Revenue earned from the district's short-term cash management activities.

*Rental of Facilities* – Revenue produced from rental of facilities owned by the school district.

*Sale of School Assets* – Proceeds from the sale of school equipment that is no longer serviceable.

*Lost and Damaged Reimbursements* – Proceeds from payments for lost and/or damaged books.

*Other Local Sources* – Represents funds from various sources such as transfers from other funds, field trip revenue, reimbursement from professional organizations, etc.

Expenditures are classified by major object:

*Salaries* – Regular salary costs related to personnel positions, overtime, temporary employees, supplemental pay, etc.

*Benefits* – Expenditures associated with health insurance, retirement plans, Social Security, life insurance, worker's compensation, etc.

*Professional Services* – Services performed only by persons or firms with specialized skills and knowledge.

*Purchased Property Services* – Expenditures for repair and maintenance, rental of land, buildings, or equipment, etc.

*Other Purchased Services* – Expenditures for communications, travel, and insurance other than employee benefits, etc.

*Supplies & Materials* – Expenditures for textbooks, instructional materials, office and custodial supplies, computer software, transportation and maintenance supplies, reference materials, etc.

*Property* – Expenditures associated with land or building acquisition, land improvements, purchase and lease of equipment, etc.

*Other* – Expenditures associated with registration fees, professional dues, etc.

*Other Uses – Charter Schools* – Expenditures associated with Charter Schools

# APS Basis of Accounting

## FY 2014 Approved Budget

Basis of accounting refers to timing of the recognition of revenues and expenditures or expenses in the accounts and in the financial statements.

The district-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter in order to pay liabilities for the current period. For this purpose, the School System considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, and interest associated with the current fiscal periods are all considered to be susceptible to accrual and as such have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the School System.

### GENERAL FUND BUDGET

The General Fund is used to account for all transactions related to the District's operations except those required to be accounted for in other funds. Major revenue sources include local property taxes and State Quality Basic Education Funds. Expenditures include all costs relating to the day-to-day operations of the District except those expenditures for programs funded by Federal, State and Local sources for designated purposes, payment of bonded debt, capital facility acquisition and construction.

## FUND DESCRIPTIONS

The District uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

An important principle that the Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards* includes within the code is the “Basis of Accounting” which refers to when revenues, expenditures, expenses and transfers, and the related assets and liabilities, are recognized in the accounts and reported in the financial statements.

When budgeting for revenue and expenditures, the District uses one of two methods that GASB approved: accrual basis or modified accrual basis. The [accrual basis of accounting](#) recognizes transactions in the accounting period that when they occur. That is the revenue becomes objectively measurable and earned, and the expenditure is measurable and incurred. Under the [modified basis of accounting](#), the expenditures are recognized while they are measurable and incurred; and the revenues must meet two criteria: measurable and available. Available means that the revenue was collected during the year or will be collected within a specified period of time after year-end. The district considers revenues available if they are collected within 60 days after year-end,

The basis of budgeting is the same as the basis of accounting used in the District’s Comprehensive Annual Financial Report (CAFR) for both Governmental funds and Proprietary funds.

**Governmental funds** are those through which most governmental functions of the District are financed. Governmental fund types use the flow of current financial resources measurement focus and the [modified accrual basis of accounting](#). Under the modified accrual basis of accounting revenues are recognized when measurable and available. “Measurable” means the amount of the transaction can be determined; and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues available if they are collected within 60 days after year-end. Property taxes, sales taxes and interest are considered to be susceptible to accrual. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Expenditures are generally recognized when the related fund liability is incurred, except for the principal and interest on general long-term debt, claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured.

The District appropriates budgets for governmental funds including the following fund types:

The ***general fund*** is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Major

revenue sources include state funding under the Quality Basic Education Act (QBE) and local property taxes. Expenditures include all costs associated with the daily operations of the schools, except for federal and state grant funded programs, school construction, debt service, lunchroom operations and interdepartmental services.

#### FUND DESCRIPTIONS (Continued)

The ***special revenue funds*** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District has three categories of special revenue funds depending on the revenue source and program purpose.

1. Funds which are funded primarily through fees and tuitions to provide extracurricular activities and special services to the students and citizens of the District.
2. Funds which are funded with State revenues to provide programs and services specified by the State of Georgia.
3. Funds which are funded with Federal revenues to provide programs and services specified by the Federal government.

The ***debt service fund*** accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service.

The ***capital project funds*** account for financial resources used for the acquisition and construction of major capital facilities. The District has three funds used for that purpose: County-Wide Building Fund, SPLOST III Fund (Special Purpose Local Option Sales Tax III) and SPLOST IV.

**Proprietary funds** the District appropriates budgets for proprietary funds which are accounted for on the flow of economic resources measurement focus and use the [accrual basis of accounting](#). Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Proprietary funds include the following fund type:

***Internal service funds*** are used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis. The District has five individual funds in the Internal Service Funds category. The Unemployment, Self-Insurance and Dental Insurance Funds are used to account for the District's self-insurance programs. The Flexible Benefits Fund accounts for the District's cafeteria plan of flexible benefits. Purchasing and warehousing costs are allocated to users through the Purchasing/Warehouse Fund.

**Agency funds** the fiduciary funds report only assets and liabilities, are custodial in nature, and do not present results of operations or have a measurement focus. It focuses on net assets and changes in net assets. The District has two individual Agency funds, the Club and Class Fund and the Payroll Withholding Fund. The funds are used to account for assets held by the District as an agent for special school groups and clubs and for salary withholdings collection agencies. The District does not appropriate budgets for these funds.



# FINANCIAL PLANNING AND BUDGETING POLICY

The Atlanta Public Schools Board of Education (Board) shall annually adopt a budget according to the laws of the State of Georgia and the regulations of the State Board of Education. The budget shall be adopted at a public meeting of the Board. Furthermore, the Board expects the Superintendent to assure that the Atlanta Public Schools District maintains a multi-year financial plan and to establish financial guidelines and procedures that:

- Protect the District's fiscal soundness; and
- Support the fulfillment of the District's priorities.

## A. FINANCIAL PLANNING:

1. Financial planning for any fiscal year or the remaining part of any fiscal year will:
  - a. Clearly and directly support the District's priorities as established in the District Strategic Plan, in response to student achievement data, and by Board [Policy D – Fiscal Management Goals and Objectives](#)
  - b. Insure the District's fiscal soundness;
  - c. Support the fulfillment of the District's multi-year financial plan;
  - d. Fulfill the requirements of Board [Policy DI – Fiscal Accounting and Reporting](#)
  - e. Contain sufficient information to enable credible projections of revenues and expenses;
  - f. Disclose planning assumptions for both the General Fund and all other funds
2. Multi-Year Financial Plan:

The multi-year financial plan shall:

  - a. Include a minimum of a five-year forecast of revenues and expenses;
  - b. Include a total projected obligation and cost of multi-year programs; and
  - c. Be updated whenever necessary and:
  - (1) Whenever significant change occurs in projected revenues or expenses; and
  - (2) No less than annually.

## B. BUDGETING:

1. General Provisions:

The General Fund annual operation budget shall:

  - a. Include no items as recurring General Fund expenditures which are funded with non-recurring revenue;
  - b. Treat adjustments approved during the fiscal year as non-recurring expenditures;
  - c. Calculate the best estimate of the financial condition of the General Fund in subsequent years;
  - d. Disclose any recurring expenditures in funds other than the General Fund that are funded from non-recurring project funds; and
  - e. Stipulate the number of positions and classification for the four prior years in a comparative format.
2. Process:
  - a. The District will utilize an annual budgeting process that includes:
    - (1) A credible projection of revenues and expenses;
    - (2) Separation of capital and operational items;

## FINANCIAL PLANNING AND BUDGETING POLICY (Continued)

- (3) Cash flow;
  - (4) Disclosure of planning assumptions upon which District leadership based its planning;
  - (5) Total projected obligation and cost of new and proposed multi-year programs; and
  - (6) Annual and remaining obligation and cost of existing multi-year programs.
    - b. Each February, as part of the budget adoption process, the Superintendent will present to the Board of Education and make public those budget items excluded by the Board from specific approval in the spending authority of the Superintendent. (see Board Policy SD-6 Fiscal Accounting and Reporting).
    - c. The District shall not create long-term obligations of employment, compensation, or benefits for employees, consultants, contract workers or volunteers, that extend beyond reliable revenue projections.
    - d. The District shall not treat Board approved budget adjustments during the fiscal year as carry-overs to be included in the initial budget amount for the subsequent fiscal year. Rather, the subsequent fiscal year budget process shall:
      - (1) Identify both the original amount included in the current year budget and the amount of any adjustment approved by the Board during the current fiscal year; and
      - (2) Identify adjustments needed for recurring expenses as budget enhancements in the subsequent fiscal year budget process.
3. Public Notice:
- a. Advertisement:

The Board shall advertise at least one time in a newspaper of general circulation in Cobb County the proposed budget for each fiscal year. The advertisement shall be made prior to the meeting of the Board of Education at which the District budget for the fiscal year is to be finally adopted and shall follow the form required by the State Board of Education.
  - b. **Hearings:**

Before the budget is officially adopted the Board shall hold a public hearing to explain the proposed budget and invite questions and discussion from the administration and public relative to the budget.
4. Millage Rate:
- a. The Board shall annually recommend to the County Commissioners the tax millage for the county to be collected for school purposes only.
  - b. The District's annual budget shall limit operating expenses to an amount no greater than the revenues it projects to be generated by a property tax rate of 19 mils.

# Budget and Financial Policies

## Fiscal Year 2014

The following budget and administrative policies of the Atlanta Public Schools Board of Education guide the preparation and administration of the district's budgets.

### Budget Operating Policy

The budgeting process is a year-round process involving all budget managers of the district. The major budget activities of planning, preparation, adoption, and implementation occur according to the planned budget schedule prepared by the Finance Department.

The planning activities include identifying and prioritizing educational needs and forecasting available resources to meet those needs. This segment requires intensive involvement of administrative, instructional, and operational staff.

Tentative school site budgets are based on the projected enrollment associated with the 40<sup>th</sup> day enrollment reports submitted to the Georgia Department of Education, instructional plans, estimated resources, contractual requirements, and anticipated inflation increases. All organizational units prepare their budgets during the fall and winter months of each year.

A district-wide consolidated expenditure budget is prepared and submitted to the Budget Commission by the Superintendent. After approval by the Board of Education, one public hearing is held a minimum of two weeks before adoption of the proposed budget. Following the budget hearing, changes can be made to reflect public input. The budget adoption at the next legislative meeting of the School Board is the final step.

### Special Revenue

A special revenue budget is prepared and submitted to the Board of Education for approval by June 30<sup>th</sup> of each year.

### Fund Balance and Reserve Policy

Reservation of fund balance is reported for amounts that are not available for appropriations or amounts that are legally restricted by outside parties for use for a specific purpose.

## Encumbrances

Encumbrances that are outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

## Budget Management

Monitoring of staffing and expenditures enables the Budget Center Manager to keep track of the rate at which funds are being expended. The rate of expenditures is important for cash flow purposes in order to ensure that the District has available assets to sustain daily operations.

## Funding for Student Population Changes

The Department of Research, Planning, and Accountability provides enrollment data to the Budget Department once the enrollment information has been certified by the State of Georgia. The certification normally occurs as the result of 40<sup>th</sup> day enrollment information submitted to the State in October of each year. The total enrollment by grade, excluding Pre-Kindergarten, is used to calculate the positions earned via APS staffing formulas for each school.

## Personnel Budget Reallocations

The district staffing ratios, which are provided by the Human Resources Department, are used to determine instructional, school administrative, media, and pupil services positions in various programs throughout the District. This allocation provides the basis for the salary and required benefits information in the budget.

## Accounting, Auditing, and Financial Reporting Policies

The District prepares monthly financial reports with variance analyses and explanations. An independent certified public accounting firm performs an annual audit and issues opinions on the district's financial statements.

## Balanced Budget – General Fund

The budget development process incorporates estimates for revenues and expenditures where revenue estimates must be sufficient to cover all expenditure appropriations.

# Board Policy on Budget Presentation

## **Expenditure of Funds**

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### **\_Budget Allocations to Schools**

It is the goal of the Atlanta Board of Education to use available funds in a manner that will assure the maximum educational return for each dollar spent. The allocation of budget funds to individual schools places a part of the responsibility for achieving this goal on school principals and other members of local school staffs. Freedom to select and request instructional materials carries with it a responsibility for wise selection and prudent management. This calls for educational and business judgment directed toward the achievement of maximum instructional improvement within the resources available.

1. Allocations are made on the assumption that instructional materials and other items are needed for use during a current fiscal year. It is not intended that allocations be used to accumulate a stock of supplies to be carried over into a new budget year. Obviously this rule calls for reasonable interpretation and application.
2. Allocated amounts should be used only if there is a justifiable need for the items requisitioned.
3. Available funds are to be used in a manner designed to assure maximum educational return for each dollar spent. Date Adopted: 10/10/1983 Last Revised: 7/1/2013

## **Accounting and Reporting**

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The Superintendent shall provide the Atlanta Board of Education with monthly reports on the status of the budget and the expenditure of funds. The Board may, at any time during the school year, request an inspection of all receipts, expenditures, and property of the Atlanta Public Schools.

The Board shall have an annual independent audit of the financial records of the APS.  
Date adopted: 10/8/2000

## **Board Policy**

### **Descriptor Code: DC**

#### **Annual Operating Budget**

In support of student success and the responsible stewardship of public funds, the Atlanta Board of Education shall annually approve a final, balanced budget for the Atlanta Public Schools and a millage rate for city of Atlanta school taxes prior to the beginning of the fiscal year.

The Budget Commission shall conduct pre-budgeting discussions with the superintendent to establish informal understandings about budget opportunities, challenges, and/or restrictions. Thereafter, the superintendent shall propose a performance-based budget for review by the board and the public that shall provide a complete financial plan for all operations of the Atlanta Public Schools.

The superintendent shall submit a draft budget to the board in sufficient time to allow thorough review and discussion of estimated revenues and proposed expenditures and to complete the steps necessary to assure adoption of a final budget prior to July 1. All budget documents shall comply with Georgia Department of Education reporting requirements. The budget shall also indicate the estimated total number of full-time positions for each program category. The budget shall be adopted and approved by the board at the legal level of budgetary control which is the fund level.

#### **Fiscal Year**

The Atlanta Public Schools fiscal year shall begin July 1 and end June 30.

#### **Public Comment and Budget Approval**

Prior to approving the tentative budget, the board shall hold at least one public hearing to receive public input on the draft budget, in accordance with the charter.

After its tentative adoption, a budget summary shall be advertised for two consecutive weeks prior to its final adoption in a newspaper of general circulation in the city of Atlanta.

Following such hearing, the board may review and revise the tentative budget until a final budget is approved and the millage rate set prior to July 1.

#### **Budget Administration and Changes**

Once approved, the superintendent shall implement and administer the budget with the following conditions.

1. The superintendent shall have the authority to transfer appropriations within funds [the budget of any organizational division with a chief officer reporting directly to the superintendent up to \\$1 million or 5 percent \(%\) of the total division budget, whichever is less. The board shall approve the transfer of appropriations within division budgets that exceed these thresholds on a cumulative basis. The board](#)

shall approve all transfers of appropriations between the budgets of organizational divisions.

2. Expenditures shall not exceed the total appropriation for any fund without board approval.

3. Changes in estimated revenue shall be certified by the board as prescribed in the charter governing the Atlanta Independent School System.

The board authorizes the superintendent to issue administrative regulations to implement this policy. Revised July 2013

## Budget Preparation Procedures

The Atlanta Board of Education shall conduct pre-budgeting discussions with the Superintendent to establish informal understandings about budget opportunities, challenges, and/or restrictions. Thereafter, the Superintendent shall propose a performance-based budget for review by the Board and the public that shall provide a complete financial plan for all operations of the Atlanta Public Schools.

For the purpose of compliance with Georgia Department of Education reporting requirements, the budget shall be presented in the following manner:

The estimated revenues shall be divided into five categories:

1. Local Revenue
2. State Revenue
3. Federal Revenue
4. Incoming Transfers
5. Other Revenue

The appropriations shall be presented in two formats:

**1. Program**

- Instruction
- Pupil Services
- Instructional Staff Services
- General Administration
- School Administration
- Pupil Transportation
- Business Services
- Capital Outlay
- Central Support Services
- Debt Services
- Employee Benefits
- Outgoing Transfers

**2. Objects of Expenditure**

- Salaries
- Supplies and Materials
- Travel and Pupil Transportation
- Equipment
- Facilities
- Employee Benefits
- Other

The budget shall also indicate the total number of certificated positions and the total number of classified positions for each program category.

Prior to approving the budget, the Board shall hold at least one public hearing to receive public input on the proposed budget. Following such hearing, the Board may review and revise the



proposed budget and shall tentatively adopt a budget for the fiscal year. The fiscal year shall begin July 1 and end June 30.

After its tentative adoption, a budget summary shall be advertised for two consecutive weeks prior to its final adoption in a newspaper of general circulation in the City of Atlanta. A copy of the tentatively adopted budget, as certified by the Budget Commission, shall be filed in the offices of the Superintendent and Comptroller. At its next legislative meeting in May of each year, the Board shall review the tentatively adopted budget, make any necessary changes, and adopt a final budget.

Once approved, the Superintendent is free to implement and administer the budget subject to the following limitations:

1. Any increase or decrease in the total appropriation for each program category must have prior approval of the Board.
2. Any increase or decrease in the number of certificated or classified positions for each program category must have prior approval of the Board.
3. Any change of funds from a salary appropriation to a non-salary appropriation or from a non-salary appropriation to a salary appropriation must have prior approval of the Board.
4. Any change in line items within program categories or within salary and non-salary appropriations must be approved by the Superintendent of Schools.

Methods for changing the estimated revenue are prescribed in the Charter governing the Board.

Date Adopted: 10/10/1983 Last Revised: 8/14/2000

## **Accounting and Reporting**

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The Superintendent shall provide the Atlanta Board of Education with monthly reports on the status of the budget and the expenditure of funds. The Board may, at any time during the school year, request an inspection of all receipts, expenditures, and property of the Atlanta Public Schools.

The Board shall have an annual independent audit of the financial records of the APS.

## **Financial Reports**

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The Atlanta Board of Education shall maintain financial records, reports and statements in accordance with the Governmental Accounting Standards Board (GASB) Statements. The Board authorizes the superintendent to develop administrative regulations to implement this policy.

Date Adopted:

6/8/2009

## **Financial Reports**

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Atlanta Public Schools Chief Financial Officer shall establish guidelines and procedures to appropriately account for and classify eligible capital asset property, aligned with Government Accounting Standards Board (GASB) Statement 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments* and GASB Statement 42, *Accounting and Reporting for Impairment of Capital Assets and for Insurance Recoveries*.

A fixed asset is property that meets all of the following requirements:

1. Is tangible and ready for its intended use.
2. Used in the operation of the school system's activities.
3. Has a useful life greater than one reporting period (one fiscal year).
4. Is of significant value.

## CAPITALIZATION FOR FIXED ASSETS

Fixed assets may be acquired through donation, purchase, capital lease or may be self-constructed. Based on the type of acquisition, the following valuation guidelines should be used:

- Donated property will be the fair market value at the time of the donation.
- Purchased property shall be the “historical” initial cost, plus the trade-in value of any old asset given up, plus all costs related to placing the new asset into operation. Costs could include, but not limited to, the following:
  - o Freight charges
  - o Legal and title fees
  - o Closing costs
  - o Appraisal and negotiation fees
  - o Surveying fees
  - o Land-preparation costs
  - o Demolition costs
  - o Relocation costs
  - o Architect and accounting fees
  - o Insurance premiums and interest costs during construction

Self-constructed property will include all costs of the actual construction. When a capital asset is acquired, the funding source will be identified as either a governmental fund, proprietary fund or component unit.

The minimum thresholds to be used in the determination of whether to capitalize or expense an item are the following:

<b>Class of Fixed Asset</b>	<b>Significant Value</b>
Machinery & Equipment; Furnishings; Vehicles	\$ 50,000 or more
Buildings	\$ 50,000 or more
Building Improvements	\$ 50,000 or more
Land	Any Amount
Land Improvements	\$ 50,000 or more

The capitalization threshold is applied to individual units of fixed assets rather than to groups. For example 50 desks at \$1,000 each would not be capitalized even though the total of \$50,000 meets the threshold.

### **Land**

Land acquired by purchase is recorded at cost to include the amount paid for the land itself and any other costs. Land acquired by gift or bequest is recorded at the fair market value at the date of acquisition. When the land is acquired along with erected buildings, total cost is allocated between the land and buildings with value proportionate at the date of acquisition. Land is not a depreciable asset. Land will be capitalized, regardless of cost.

### **Land Improvements**

Land Improvements may include such items as site work, sewer systems, parking lots, outdoor lighting, covered walkways, tennis courts, running tracks, grandstands, soccer fields, and baseball or softball fields.

### **Buildings**

Buildings will be recorded at either their acquisition or construction cost. If a building is acquired through purchase, the capitalized cost should include the purchase price and other incidental expenses associated with acquisition. If a building is constructed, the capitalized cost should include all construction costs such as architect payments, contractor payments, engineering fees, and miscellaneous expenses. Cost to furnish the building such as furniture and equipment will not be included in the building's capitalized cost. The constructed building will be capitalized upon completion of the project when it is deemed ready for its intended use. All the major component units of the building, such as HVAC, plumbing system, sprinkler systems, and elevators may be included in the capitalized cost of the building.

### **Building Additions**

Building additions can be defined as self-standing structures or extensions to a pre-existing building. The costs of the additions will include all construction costs. Building additions will be capitalized separately and depreciated over the remaining useful life of the original structure, not over the useful life of the addition itself.

### **Building Improvements**

- Component Units (HVAC, plumbing systems, sprinkler system, elevators, etc):

When building component units are replaced, the new component unit will be capitalized separately and each old component will be disposed removing it from the Asset Management system. However, if the original component unit was included in the original construction cost, it will not be removed since it was not a separately valued component. The new component unit will be depreciated over the remaining useful life

of the building.

- Major Renovations or Alterations:

Any major renovations or alterations within an existing building will be recorded at their construction costs and capitalized separately. These renovations or alterations will be depreciated over the remaining useful life of the original structure.

- Repairs:

Costs deemed to be for maintenance or repairs will be expensed in the current period regardless of amount.

### **Construction in Process**

This includes all construction costs for buildings, building additions, building improvements or land improvements that are not complete and ready for their intended use by the end of the current fiscal year.

### **Machinery & Equipment; Furnishings; Vehicles**

Costs to purchase machinery, equipment, vehicles or furnishings that are \$50,000 or more per item and have an average life of more than one year will be capitalized.

### ***Works of Art and Historical Treasures***

The District's works of art and historical treasures will not be capitalized.

### **Leased Assets**

Operating leases will be capitalized if one or more of the following criteria are met and the chance of cancellation is low:

- a. Ownership is transferred by the end of the lease term.
- b. The lease contains a bargain purchase option.
- c. The lease term is greater than or equal to 75 percent of the asset's service life.
- d. The present value of the minimum lease payment is greater than or equal to ninety percent (90%) of the fair market value of the asset at the inception of the lease.

Capital lease items are capitalized at the beginning of the lease period, regardless of when the title transfers. Capital leases are recorded at net present value of lease payments.

## DEPRECIATION FOR FIXED ASSETS

Fixed assets will be depreciated over the estimated useful life of the asset. Factors that assist in determining an asset's estimated useful life include the following:

- Assets present condition
- Use of the asset
- Construction type
- Industry or historical standards on how long an asset is expected to meet service demands.
- The length of the agreement or contract under which the asset was obtained, such as a capital lease.

Depreciation will be calculated using the straight-line method. The District will record depreciation expense on all capital assets, except for land. Depreciation will be calculated over the estimated useful life of the asset. The District will use the following estimations of the useful lives for assets:

<b>Class of Fixed Asset</b>	<b>Estimated Useful Life</b>
Land	n/a
Land Improvements	10 to 20 years
Buildings	20 to 50 years
Building Improvements	10 to 30 years
Furniture and Fixtures	3 to 15 years
Vehicles	5 to 8 years
Equipment	3 to 15 years

## DISPOSITION OR REMOVAL FOR FIXED ASSETS

Assets may be removed from the Asset Management system for various reasons. Reasons for the removal of an asset may include, but are not limited to, the following:

- Donated
- Exchanged
- Demolished
- Damaged beyond repair
- Sold
- Surplus
- Theft
- Obsolescence

When fixed assets are sold or otherwise disposed of, the Asset Management system should be relieved of the cost of the asset and the associated accumulated depreciation. The appropriate depreciation will be taken the year of the disposal. Losses should be included in general government-type expenses; gains should be reported as general

revenue.

## **IMPAIRMENT FOR FIXED ASSETS**

The District shall evaluate annually prominent events or changes in circumstances affecting assets to determine whether an impairment of a capital asset has occurred. If a permanently impaired asset will continue to be used by the APS, the organization must determine the amount of impairment for purposes of reporting for any assets with a net book value of \$100,000 or more.

Measurement of the impairment will be dependent on the District's continued use of the asset.

- If the asset will no longer be used by the District, the lower of carrying value or fair value should be reported and disclosure should be made of the amount of the impaired assets that are idle at fiscal year end.
- If the asset will continue to be used by the District, the asset should be written down based on nature of impairment and a loss reported.

How the impairment loss is reported depends on whether the impairment is considered a program expense in the Statement of Activities or an operating expense in the Statement of Revenues, Expenses, and Changes in Fund Net Assets, a special item, or an extraordinary item. If the loss is reported as a program expense in the Statement of Activities, it should be reported as a direct expense of the program that uses or used the impaired capital asset.

Date Issued:

6/19/2009

# Atlanta Public Schools Issues That Impact Budget Development

## Regulations Which Govern the Budget Process

The budget process is the responsibility of the Budget Commission of the Atlanta Public Schools.

Budget Commission - There shall be a Budget Commission of the Board consisting of the chairperson of the Board, a member of the Board appointed by the Chairperson of the Board to serve as the Chairperson of the Commission, and two other members of the Board. Every year, the Chairperson and other members of the Board shall be nominated by the Board Chairperson and confirmed by the members of the Board. The Superintendent and the Chief Financial Officer shall serve as ex-officio members of the Budget Commission.

Duties of Budget Commission - The Budget Commission shall:

- (1) Annually prepare and file with the Board for submission to the Superintendent the anticipated revenues for the school system, provided that such anticipated revenue shall not include more than 99 percent of the normal revenues collected during the previous fiscal or calendar year, with appropriate adjustments for changes in the property digest, the millage rate, and any contractual agreement with the city. Also, the anticipated revenues shall include the amount of funds reasonably expected from the state; taking into consideration any projected changes in student enrollment, as well as any other definable and expected sources of general revenue. However, the budget shall reflect all anticipated revenues from each source, and shall designate all of such anticipated revenues undesignated. The term "normal revenues" shall include recurring income but not proceeds from the sale of real estate or from insurance thereon or from other nonrecurring sources of revenue. When such anticipated revenues have been filed, they shall be binding upon the Board without any further action;
- (2) Allocate sum sufficient to provide for debt service, including a sinking fund and interest on bond indebtedness, and any other appropriations required by law, which sum shall not be diverted to any other purpose;
- (3) Immediately adjust the anticipated revenues to account for decreased revenues in the event the income of the school system should be decreased by law, either by an Act of the General Assembly or action of the Board. In the event of a change in the millage rate or other changes in state or local law, the Budget Commission may revise the budgeted anticipated revenues accordingly; and
- (4) Before appropriating any other sum for any purpose other than the interest and sinking fund on bonded indebtedness, to lower its estimate of anticipated revenues to immediately discharge any deficit which has accrued during the preceding year if, at any time during any year, the expenditures exceed the revenues collected and a deficit results.



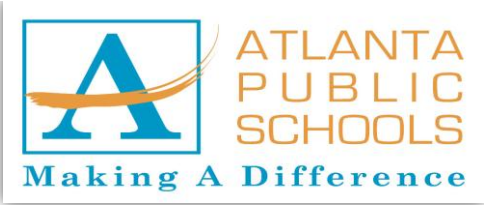
Powers of Budget Commission - In the event that the Board receives more money, income, or revenue from any extraordinary source, either by sale of real property, gift, grant, or otherwise, which has not been considered in the preparation of the anticipated revenues or other normal revenue in excess of appropriations, the Board may immediately allocate such increased revenue for lawful purposes. However, during the preparation of the budget for the next year, no such extraordinary revenue shall be considered as part of the normal revenue of the Board.

Preparation of Budget - The Superintendent shall prepare a proposed budget for review by the Board and public. In doing so, the Superintendent shall obtain or cause to be obtained from the Chief Financial Officer and the various subordinate officers of the school system estimates for matters within their jurisdiction in sufficient detail to prepare a program budget based on performance standards and other supporting data as may be necessary and proper. The proposed budget shall provide a complete financial plan for all operations of the school system and shall be based on performance standards.

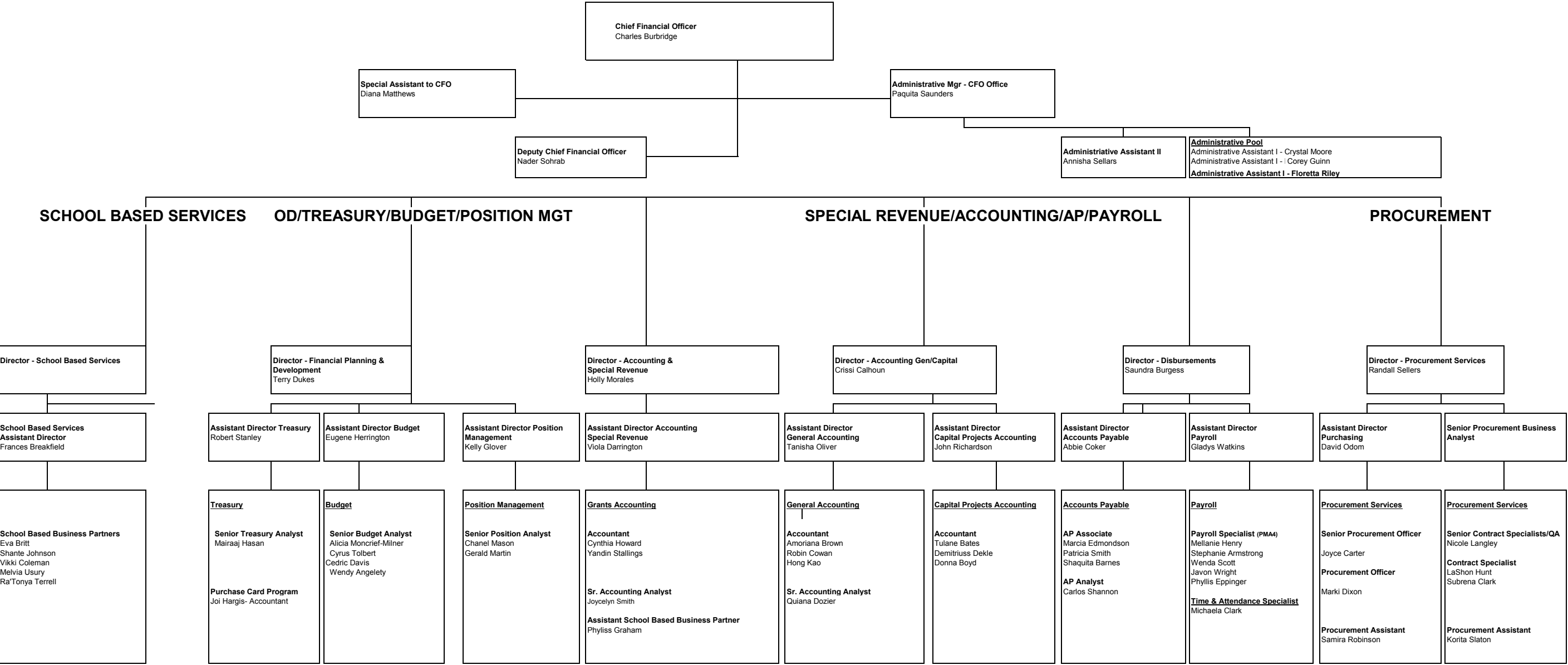
Economic Factors – For the past 7 years, the state of Georgia has faced tremendous financial challenges which have resulted in significant budget reductions for several school districts. In order for the state of Georgia to balance its state budget, the state passed on austerity reductions to all school districts in Georgia. Atlanta addresses these state cuts by implementing a variety of budget expenditure reductions.

Legislative Challenges – Each year, Atlanta Public Schools must stay abreast of proposed bills being considered in the Georgia General Assembly. For the FY2014 Budget, legislation focused on providing school districts with more flexibility in the wake of declining revenue. Measures passed included the option of larger class sizes for school districts and waivers for certain types of financial expenditures requirements so that the school district can have more flexibility on how they can spend State of Georgia education funding.

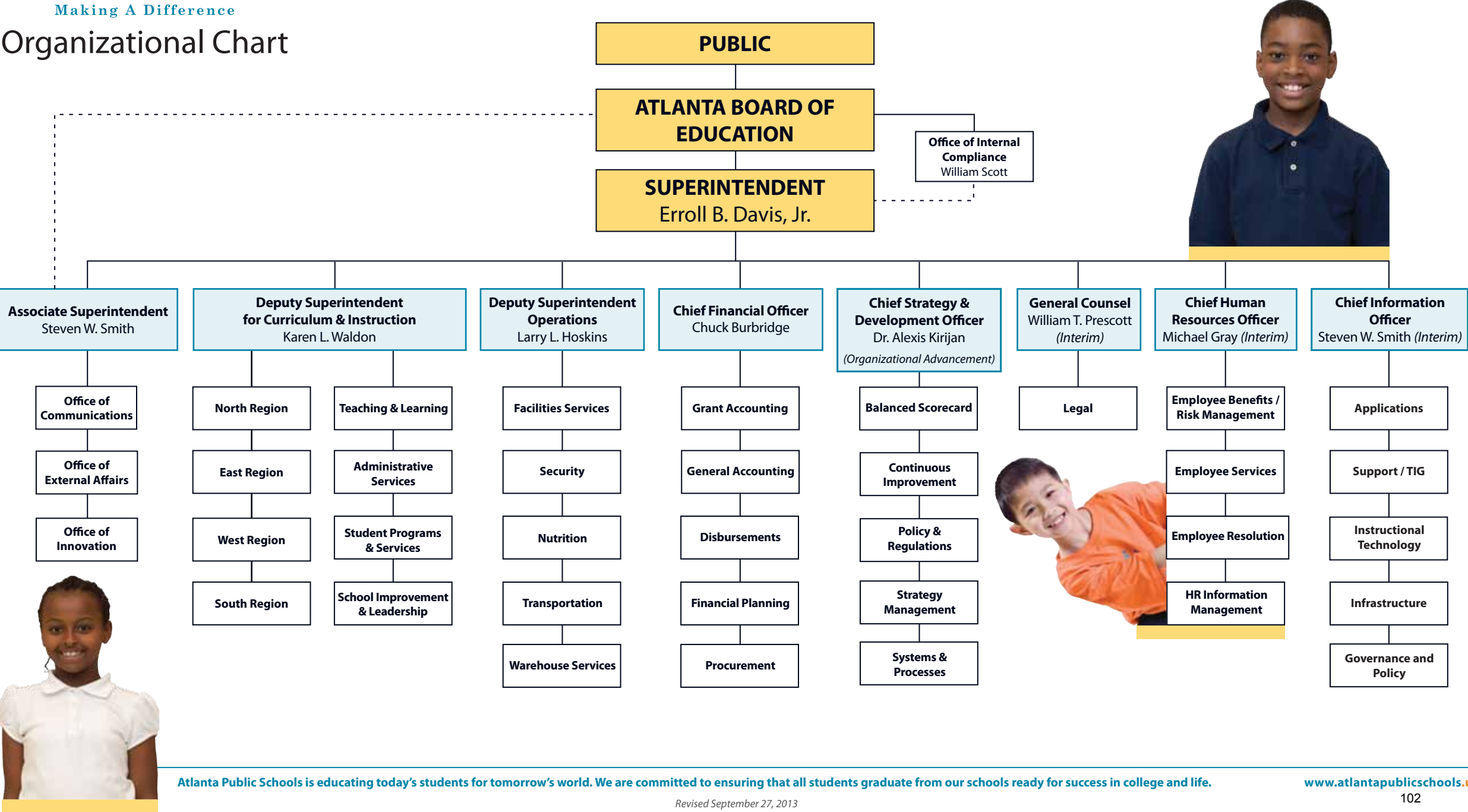
Policy Factors – The Atlanta Public Schools must develop a balanced budget within the framework of financial policies approved by the school board.



FINANCIAL SERVICES DIVISION



# Organizational Chart



# APS Strategic Planning Overview

Atlanta Public Schools has experienced major changes which represent the progressive pursuit of the District's primary focus: **"Excellence in Everything We Do!"**

Atlanta Public Schools (APS) continues to be one of the state's premiere school districts. APS is committed to planning for the future in order to ensure full utilization of all human and fiscal resources and to remain cognizant of internal and external factors that may have a potential impact on the life, viability, and future of the District. The continued success of APS is dependent upon the effectiveness with which the system responds to its students while advancing its mission. This challenge is most effectively addressed through a continuous process of strategic planning. This process creates opportunities for optimal utilization of all human and fiscal resources set forth in a well-conceived and implemented strategic plan.

The strategic planning process has enabled APS to review its mission, priorities, goals, programs, services, operations, and budget. It has provided an opportunity for reflection, analysis, evaluation, and projection. The strategic planning process integrated system effectiveness, planning, and assessment and is designed to chart the District's course for upcoming fiscal year. Through strategic planning initiatives, the District has reviewed its past in preparation for its future and reaffirmed its strengths while uncovering and remedying many of its weaknesses. Also, APS has examined important district related issues while exploring new questions and seeking innovative solutions in order to enhance organizational effectiveness.

The strategic plan is a dynamic document that is constantly evolving as new opportunities and challenges present themselves. The strategic plan should not be viewed as stagnant, for each revision or update enhances the overall quality and reinforces efficiency and effectiveness of the plan. This provides the District, through the process of planning, assessment, and evaluation with a mechanism by which to adjust its focus in order to achieve its mission, realize its future goals to the fullest extent possible, and to engage in a thorough examination of its functions and outcomes.

# Strategic Goals and Priorities

The Atlanta Public Schools has one overarching strategic goal supported by three strategic themes. The goal is to increase student achievement by achieving: (1) excellence in instruction and education delivery; (2) excellence in facilities and the learning environment; and (3) excellence in our business and support operations.

The district's strategic priorities and reform agenda include an overall focus on:

- Quality Instruction
- Community Engagement
- Operational Excellence
- Strong Leadership
- Performance and Accountability
- Data Driven Practices

The district's strategic priorities and objectives are implemented through strategic initiatives and actions which are identified and prioritized during the district's strategic planning processes. The strategic initiatives advance the strategy and enhance organizational performance by accomplishing specific change, creating strategic capabilities, improving cross-functional processes or closing performance gaps.

The focus of the APS system is “**Excellence in Everything We Do.**” The goals of the District describe what the organization will achieve. Guided by a team dedicated to the achievement of endless possibilities, the APS vision and goals will propel the District into the future.



# Looking Forward 2013-2014

## STRATEGIC PLAN 2012-2017 "Strategic Leadership ... The Road to Excellence"

We Still Have Work To Do

### Increase Graduation Rate

54% of all students graduated in 2011-12 with a regular diploma within 5 years

### Increase Student Attendance

72% of students in traditional schools were absent less than 10 days

### Increase AP Enrollment

23% of students in traditional schools were enrolled in Advanced Placement classes (grades 10-12)



### Guiding Principles

**EXCELLENCE...**  
in everything we do

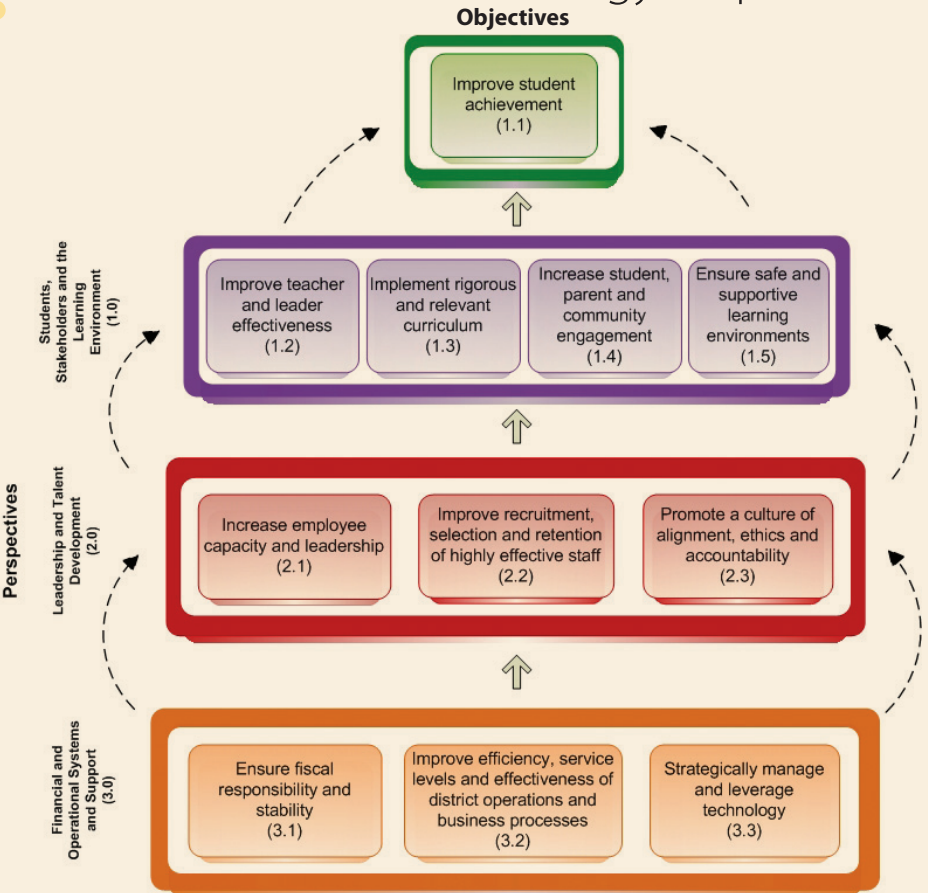
**EQUITY...**  
in the distribution of district resources

**ETHICS...**  
to protect our integrity

**ENGAGEMENT...**  
with our community



### 2012-2017 Strategy Map



### Core Beliefs and Commitments

- 1 WE BELIEVE THAT ALL CHILDREN CAN LEARN.**
- 2 WE BELIEVE THAT TEACHERS MATTER.**
- 3 WE BELIEVE THAT COMMUNITY IS CRITICAL.**
- 4 WE BELIEVE ALL STUDENTS SHOULD BE FULLY PREPARED AND INSPIRED TO GRADUATE FROM HIGH SCHOOL READY FOR COLLEGE AND/OR CAREERS.**
- 5 WE BELIEVE THAT STUDENTS SHOULD BE LIFELONG LEARNERS.**

### MISSION STATEMENT

The **mission** of Atlanta Public Schools is to educate **all students** through **academic excellence**, preparing them for **success** in **life**, service and leadership.

### VISION STATEMENT

The **vision** of Atlanta Public Schools is to be a student-centered, **high-performing** urban school district where all students become **successful** life-long learners and **leaders**.

### School Counselors

are targeting graduation rates by improving accuracy in advising and scheduling students; providing test taking tips and study skills groups; encouraging parental involvement; and providing individual and group counseling.

### After-school

professional learning communities will be developed specifically for teachers of Coordinate Algebra and Analytic Geometry.

### Online AP courses

are available to students.

### Truancy plan

of action is being developed in conjunction with the Atlanta City Council Office and Atlanta Police Department.

### Free meals

will be offered to 58 APS elementary, middle and high schools through the Community Eligibility Option program.

### Operational Excellence Team

is in development to proactively address process inefficiencies, build organizational capacity for continuous improvement, and improve the management of business and academic processes.



APS has placed graduation coaches at each middle and high school campus to identify students most at-risk of not graduating or not graduating on time, assess needs, assign research-based interventions, and monitor intervention success.



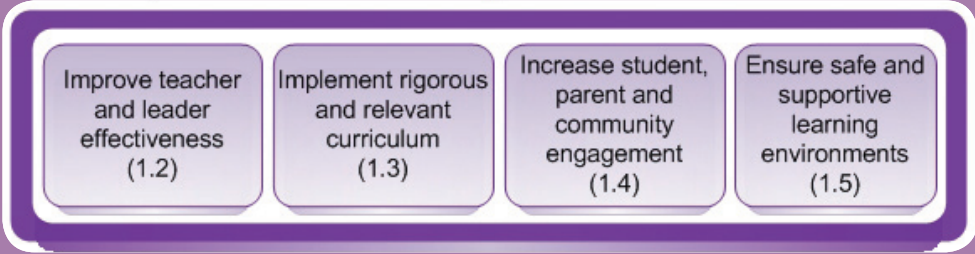
### 2013-2014 Strategic Initiatives

- Performance Management
- Career Academies
- Student Engagement & Behavior
- Managerial Control Systems
- Data Governance
- Records Management
- Strategic Technology Management



# 2012-2013: STRATEGIC PLAN PROGRESS CHECK

## (1.0) Students, Stakeholders & The Learning Environment



The percent of students in traditional schools passing the EOCT (grades 9-12) increased in every subject area.



**55%** of students with disabilities spend at least **80%** of their school day in general education environments, an increase from **48%** in 2011-12.

**79%** of parents and community members rate the district's outreach and engagement satisfactory and above.

The average CRCT score gap between APS and the state closed by 10% from the previous year.

### Common Core

Fully-aligned the CCGPS curriculum to standards in core content areas; held three district-wide professional learning days; informed parents through regional community meetings, website and print materials; and established community of practice to directly support adoption and use of online courses at school level.

### Atlanta Urban Teacher Residency (AUTR)

Completed the first cohort and placed ten teachers as teachers-of-record for the 2013-2014 school year.

### Quality Principal Induction Program

Established the principal induction program and the Aspiring Leaders Program of Atlanta with the ultimate goal of retaining effective leaders.

### Data-Driven Instruction

Created data teams to increase focus at the school level on data driven instruction.

### School Safety

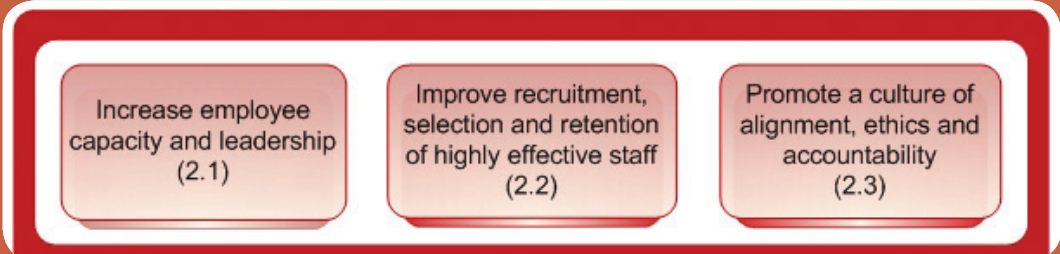
The Atlanta Board of Education authorized an agreement between APS and the Atlanta Police Department to provide enhanced physical security with additional full-time school resource officers, investigative detectives, school safety training and 24-hour alarm response services.

### Communications

**\$300,000** Partner Support for Schools;  
**5,000+** twitter followers;  
Over **8.5 M** web visits.



## (2.0) Leadership & Talent Development

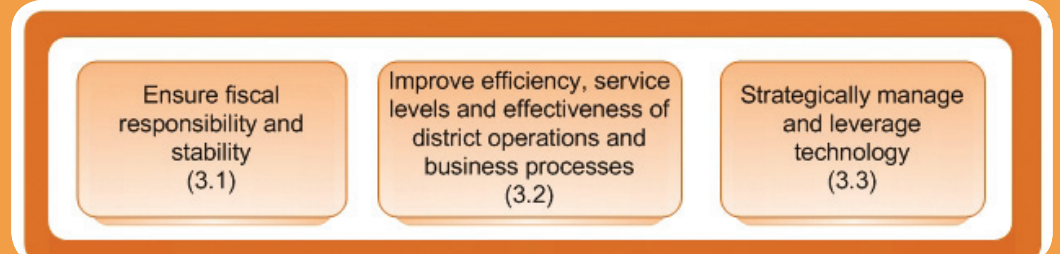


**Human Resources**, through **Project THRIVE**, redesigned their delivery model to transform service offerings for APS employees.

**80%** of effective classroom teachers were retained.

**100%** of APS staff completed **Ethics** training, and the Siegel Institute conducted 11 face-to-face four hour Ethics Advocate trainings that included 182 APS staff members.

## (3.0) Financial & Operational Systems and Support



### Records Management

Created a records management framework to guide standards across the district, and created and implemented Records Foundation training.

### Grants Management

Developed a resource Site to provide up-to-date information on the process to all APS employees; hired a grants manager and two compliance officers; and developed a communication strategy to keep stakeholders informed.

### Technology

Rapidly expanded online classes for students by launching the Atlanta Virtual Academy.

### Customer Service

Nearly 5,000 employees participated in customer service training.

**\$4,602,315**

of discretionary revenue was generated.

**84%** of district business units received a customer service rating of satisfactory and above.



# Budget Process Overview

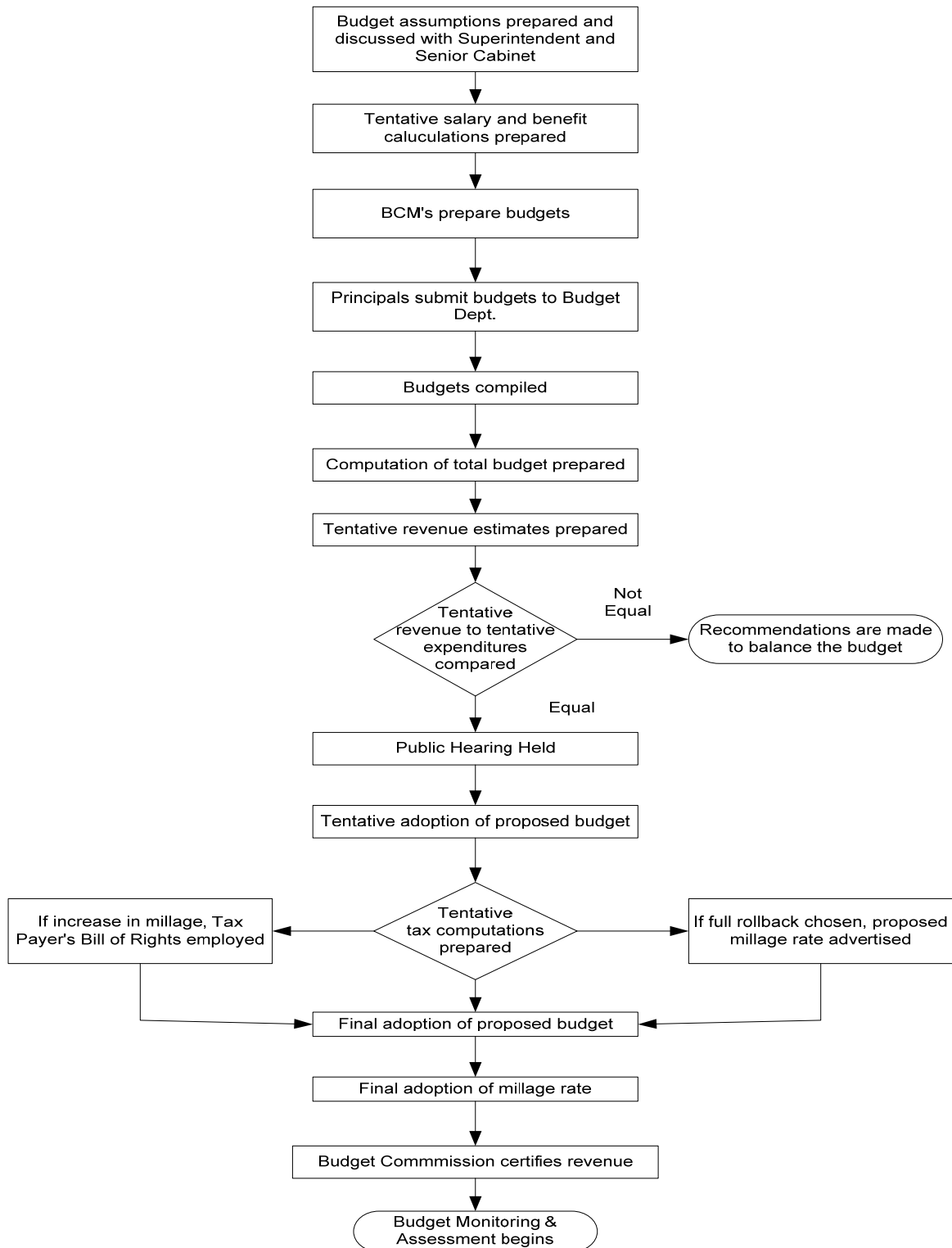
The budget process is comprised of the following three (3) phases: planning, preparation, and adoption and approval. The budgeting process begins in November with the development of management plans for schools, departments, and administrative district offices. The process consists of a strategic environmental scan that includes a forecast of student enrollment, planning assumptions, trend analysis, etc. The enrollment forecast provides underlying budget assumptions upon which allocations for human and fiscal resources are based. Also, an analysis of changes in federal, state, and local laws that impact the educational process are also analyzed. Inclusiveness is the approach undertaken during the planning and budgeting process.

Recommendations and/or suggestions offered by students, parents, teachers, schools, staff, patrons, and friends of the district are taken into consideration during the budget preparation process. Each year, the Board will tentatively adopt the upcoming fiscal year budget at the May Legislative session. Final approval of the tentatively adopted fiscal year budget occurs at the first Legislative session in June.

Date	Activity	Personnel
November 9, 2012	Present FY 14 Budget Process to Senior Cabinet	Budget Department
November 14, 2012	FY 14 Budget Kickoff	Senior Cabinet
Nov 14-Dec 16, 2012	Training for all Budget Center Managers (BCM's)	Budget Department
January 17-27, 2013	Budgets Due From Budget Center Managers	Principals, Budget Center Managers
February 12-14, 2013	Budget Planning Retreat	Senior Cabinet
May 2, 2013	Budget Commission Meeting	Board Budget Commission
May 16, 2013	Budget Commission Meeting	Board Budget Commission
May 29, 2013	Budget Commission Meeting	Board Budget Commission
June 25, 2013	Budget Commission Meeting	Board Budget Commission
May 8, 2013	Advertise the FY 14 Budget Community Meetings	Budget Department
June 6, 2013	Tentative FY 14 Budget Approved by the Board	Board
June 1, 2013	Advertise the FY 14 Tentative budgets in the newspaper	Board
June 17, 2013	Advertise 5 Yr Levy History/Taxpayers Bill of Rights	Budget Department
June 3, 2013	Advertise FY 14 Tentative Millage Rates	Budget Department
June 4-5, 2013	Conduct FY 14 Budget Community Meetings	Board
June 27, 2013	Final FY 14 Budget Approval by the Board	Board
June 29, 2013	Transmit FY 14 approved millage rates to the City of Atlanta and DeKalb County	Budget Department



# Budget Preparation and Procedures



# Budget Development Process Overview

Atlanta Independent School District employs zero-based budgeting for budget preparation. The zero-based budgeting process provides for the identification and prioritization of school system activities and resources starting from zero and accumulating to the targeted funding level. Each activity is linked to the goals, objectives, and mission of the District and ranked as to its importance. As the proposed budget moves through each level of the organization, program activities and goals are aggregated further and ranked again. The final budget produced and presented is one which includes all program activities ranked in order of importance in reaching the District's mission.

Zero-based budgeting addresses and supports comprehensive planning, shared decision-making, the development and application of strategies, and the allocation of resources as a way of achieving established goals and objectives. Zero-based budgeting also assists personnel in planning and decision-making relative to the most efficient and effective methods to use available resources to achieve the defined mission, goals, and objectives of the school district.

## The Budget Process

### Planning

The planning activities include identifying and prioritizing educational needs and forecasting available resources to meet those needs. This segment requires intensive involvement of central office, instructional, and operational staff year round.

### Preparation

Tentative budgets from the school level are based on the projected enrollment associated with the 40th day enrollment reports submitted to the Georgia Department of Education, instructional plans, estimated resources, contractual requirements, and anticipated inflationary issues. Forecasting available resources and requested appropriations will indicate whether the District's initial budget will suffer a shortfall or pledge undesignated reserves. All organizational units prepare their budgets during the fall and winter months of each year.

### Analysis and Review

Once the budget files are received by the Budget Analyst, they are reviewed for completeness, accuracy and for compliance with established budget assumptions. The school budgets are consolidated with the program budgets into one file in Hyperion Pillar. The printed report is submitted, as the General Fund Draft Budget, to the Senior Cabinet for review and revision.

### Adoption and Approval

In the latter part of the calendar year, a district-wide consolidated budget is drafted. This tentative budget reflects the results of an internal review of the budget requests conducted by the Superintendent, Chief Financial Officer, and/or Budget Director.

By law, the Board of Education must hold one public budget hearing a minimum of two weeks prior to the adoption of the proposed budget. After the budget hearing, changes can be made that reflect public input. Budget adoption at the next legislative meeting of the School Board is the final step.

#### Implementation

The fiscal year of Atlanta Public Schools begins July 1 and ends on June 30. Atlanta Public Schools has an encumbrance driven accounting system that does not allow overspending of non-salary and fringe benefits budget lines. The Human Resources Department works closely with the Budget Department in monitoring position control. Daily reviews and modifications of individual budgets ensure that the school district is on target with projected spending.

#### Review and Assessment

The budget is an important management tool for all stakeholders, to include: taxpayers, the School Board, the administration, school level managers, teachers, and students. Monitoring of staffing and expenditures enables Budget Center Managers to keep track of how well their programs are being implemented and the rate at which funds are being expended. The rate of expenditures is important for cash flow purposes to ensure that the District always has available assets to sustain daily operations. The success of the budgeting process depends on many individuals throughout the school system fulfilling their duties and responsibilities in a timely and appropriate manner.

#### Fiscal Responsibility

As custodians of public funds, our purpose and commitment is to manage those funds with honesty and integrity in order to ensure that the district continues to function as an on-going concern, and to build and maintain public trust. In order to meet these criteria, budgets have been formulated using clear and precise directions to others in the construction of their budgets.

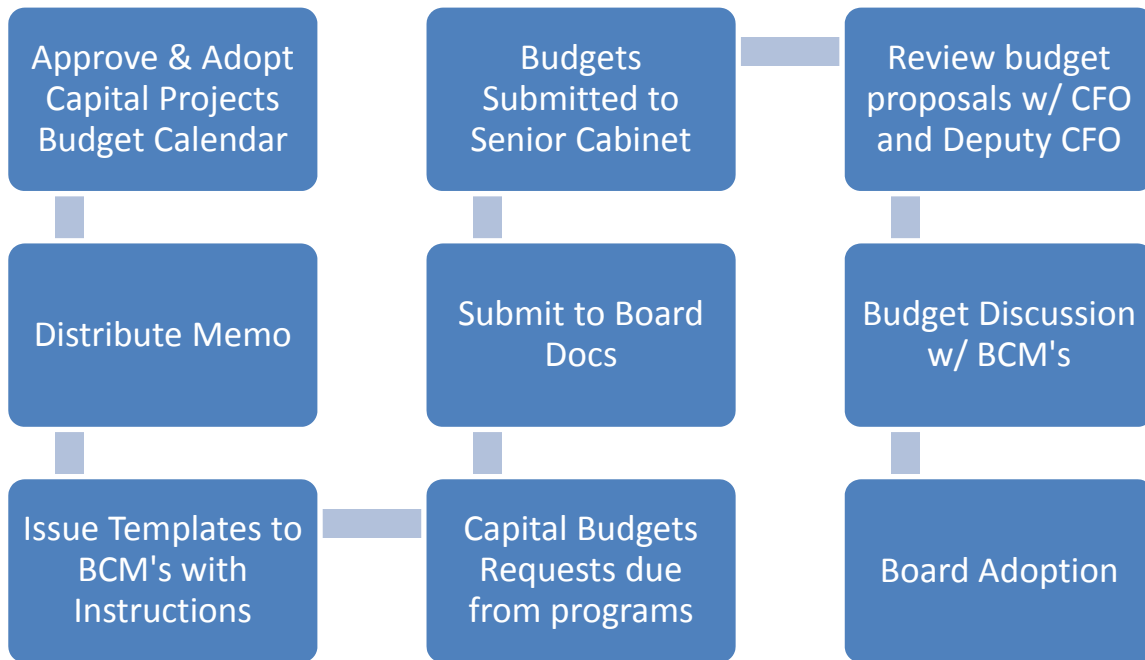
#### Preparation of Capital Projects Budget

The creation of the Capital Projects Budget is comprised of the following three (3) phases: planning, preparation, and adoption and approval. Guided by Atlanta Public Schools Build Smart Master Facilities Plan, which outlines long-term facilities planning and construction projects, budgets are established based on design needs. Adjustments are made to address a rapidly changing city with shifting demographics, rising energy prices, and increased construction costs. The Capital Projects Budget is funded primarily by Special Local Option Sales Tax (SPLOST) dollars and requires Board approval.

# *Atlanta Independent School System*

## *FY 2014 Capital Projects*

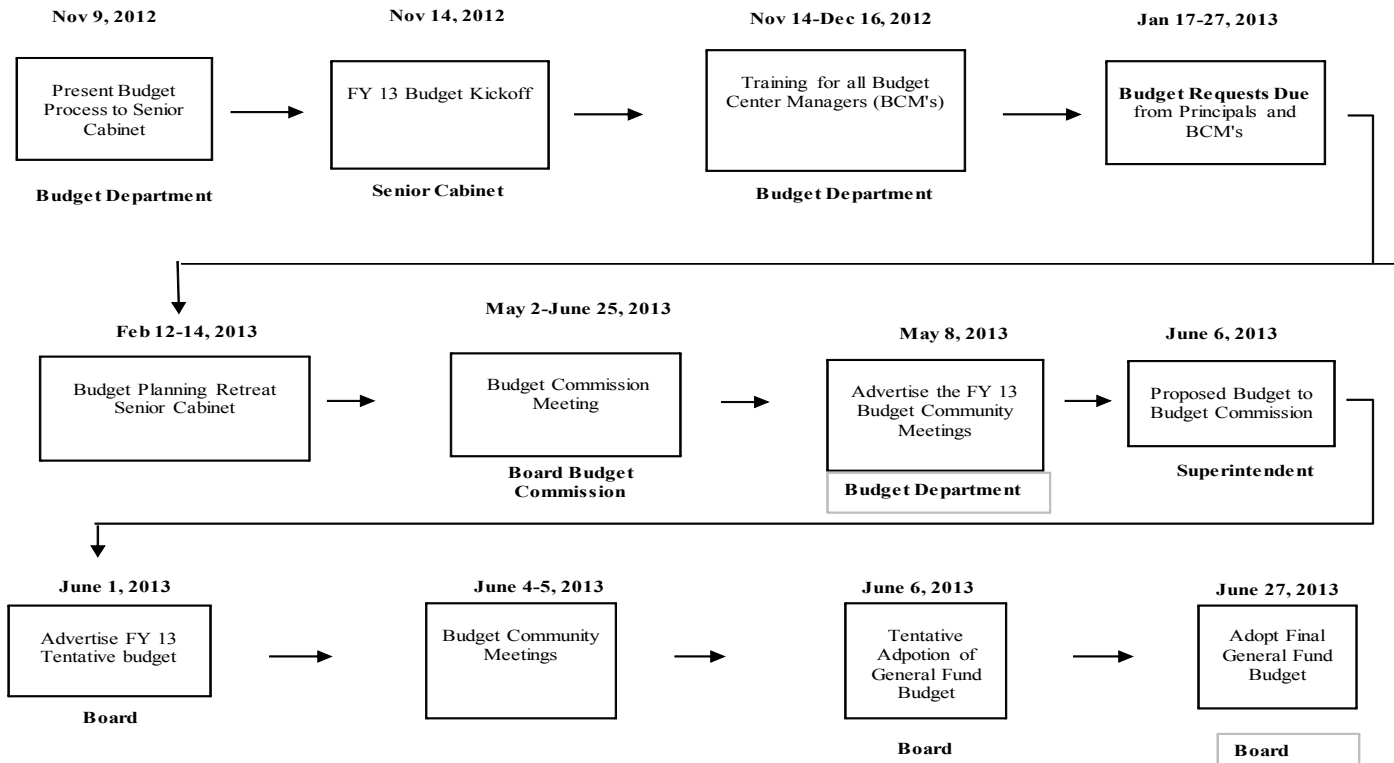
### *Budget Development Process*



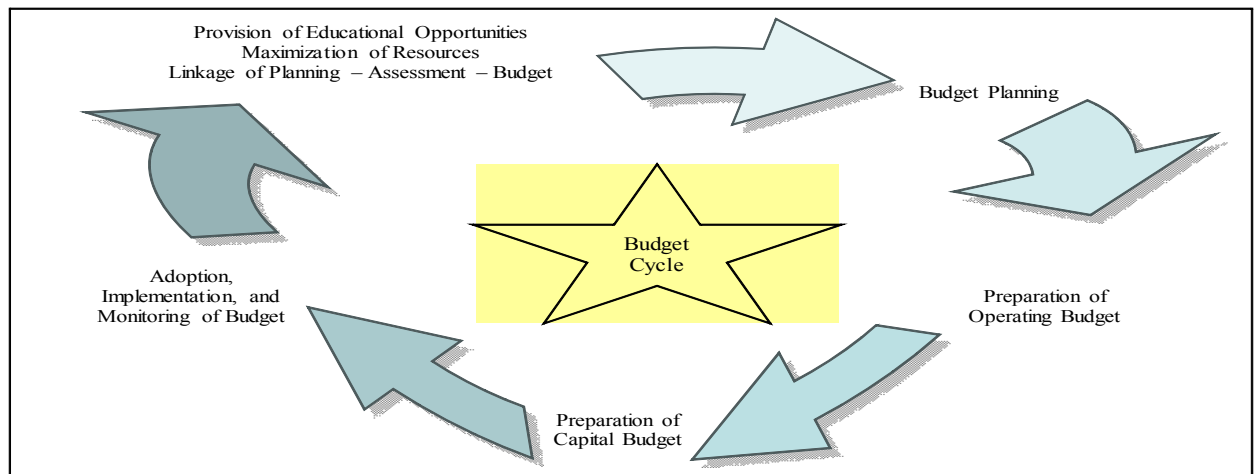
## ATLANTA INDEPENDENT SCHOOL SYSTEM

### FY 2014 BUDGET

#### DEVELOPMENT PROCESS FLOWCHART



### Budget Development Cycle



# Budget Administration and Management Process

Once the budget has been approved, controls on spending are the most significant emphasis in the administration and management of the budget process because the Board requires that the established spending policies set forth in the budget are followed. A synopsis of other significant financial policies follows.

## Budget Management

### Transfers of Appropriations (Budget Transfers)

Atlanta Public Schools has three (3) processes whereby appropriations are transferred internally from one company to the same company. These processes are:

- Establishment/Abolishment of Positions
- Transfer from line to line within the same program
- Transfer from program to program

### Budget Transfers Associated with Establishment/Abolishment of Positions

The creation of new positions and the abolishment of existing positions MUST be approved by the Board of Education.

### Transfer from Line-to-Line within the Same Program

School Board approval is required in order to transfer funds from non-salary and fringe benefit lines to salary lines or vice versa. However, Atlanta Public Schools gives complete autonomy to Budget Center Managers and Principals to move discretionary funds wherever they need to within their area of management. This gives end users the authority to be progressive in improving operations. Media allotments are driven by state statute, thus these funds cannot be reallocated.

### Transfer from Program to Program

Transfers between programs under the auspices of the same Senior Cabinet Member can be made at the discretion of the Senior Cabinet. For example, there are several instructional programs under the auspices of the Deputy Superintendent of Instruction. S/he may transfer funds from a music instructional program to an arts instructional program without Board approval, but can choose to inform the Board via an information item.

## Monthly Review and Variances

Each month after the general ledger is closed; data are extracted from the on-line financial system and extrapolated to gauge the rate of expenditures against the approved budget. If the rate of expenditures appears high, a line of communication is opened between the Budget Department and the Budget Center Manager which brings the issue to their attention, requesting an explanation of the issue, and if necessary, a proposed resolution to get the program back on track. Occasionally, programs appear to be under spending appropriations. This instance is also brought to the attention of the Budget Center Manager for an explanation.

### Monthly Financial Statements

The Superintendent shall provide the Atlanta Board of Education with monthly reports on the status of the budget and the expenditure of funds. The Board may, at any time during the school year, request an inspection of all receipts, expenditures, and properties of the Atlanta Public Schools.

### Financial and Compliance Audit

The Board shall have an annual independent audit of the financial records of the Atlanta Public Schools.

### Procurement

The procurement process, which includes the appropriation and encumbrance of funds, the staffing/employment process, the attainment of fixed assets and daily cash management, affects budget administration. As such, the processes are monitored on a daily basis as part of the budget management process. The appropriate procedures and operating manuals have been developed and are used to guide the administration in the processes.

### Financial Records

Financial Records are secured and maintained in compliance with mandated record retention policies. Additionally, copies of budgets are presented on the APS website, <http://www.atlantapublicschools.us>

## 2013 – 2014 APS Budget Changes and Reductions

Actions/Changes necessary to address economic, regulatory and legislative challenges:

The Atlanta Board of Education approved \$595 million for the 2013 – 2014 general fund operating budget. Our goal is to provide an engaging environment that fosters student achievement.

The FY14 General fund Budget increased the budget from an approved budget in FY 13 of \$574,751,208 to a FY 14 budget of \$595,123,803.

Due to declining resources and a decrease to the Tax Digest selected reductions were approved for FY 2014:

- Three furlough days, an additional furlough day for selected staff
- No employee cost of living increase
- No employee step increase

### General Fund Changes – FY 2014

Division	FY 13 Approved Budget	FY 14 Approved Budget	Difference
Instruction	\$335,940,307	\$359,275,694	\$23,335,387
Operations	79,456,933	78,901,409	(555,524)
Finance	10,217,773	7,032,841	(3,184,932)
Human Resources	6,715,116	1,496,287	(5,218,829)
Technology	33,315,484	28,461,789	(4,853,695)
Legal	6,193,261	4,853,270	(1,339,991)
Organizational Advancement	1,529,516	1,496,287	(33,229)
Associate Superintendent	4,732,755	4,299,888	(432,867)
Unfunded Pension	43,000,000	48,000,000	5,000,000
Other	53,650,063	61,306,338	7,656,275
<b>Total</b>	<b>\$574,751,208</b>	<b>\$595,123,803</b>	<b>\$20,372,595</b>



# FY14 Staffing Formulas

## Classroom Teachers

Final staffing is based on the 40<sup>th</sup> day attendance figures for the 2013 - 2014 school year, while initial staffing is based upon projected enrollment.

### ELEMENTARY SCHOOLS

#### Kindergarten

Regular One teacher allocated for every 25 students

EIP\* One teacher allocated for every 11 students

#### Grades 1 – 3

Regular One teacher allocated for every 26 students

EIP One teacher allocated for every 11 students

#### Grades 4 – 5

Regular One teacher allocated for every 33 students

EIP One teacher allocated for every 11 students

### MIDDLE SCHOOLS

#### Grades 6 - 8

Regular One teacher allocated for every 33 students

### HIGH SCHOOLS

#### Grades 9 - 12

Regular One teacher allocated for every 35 students

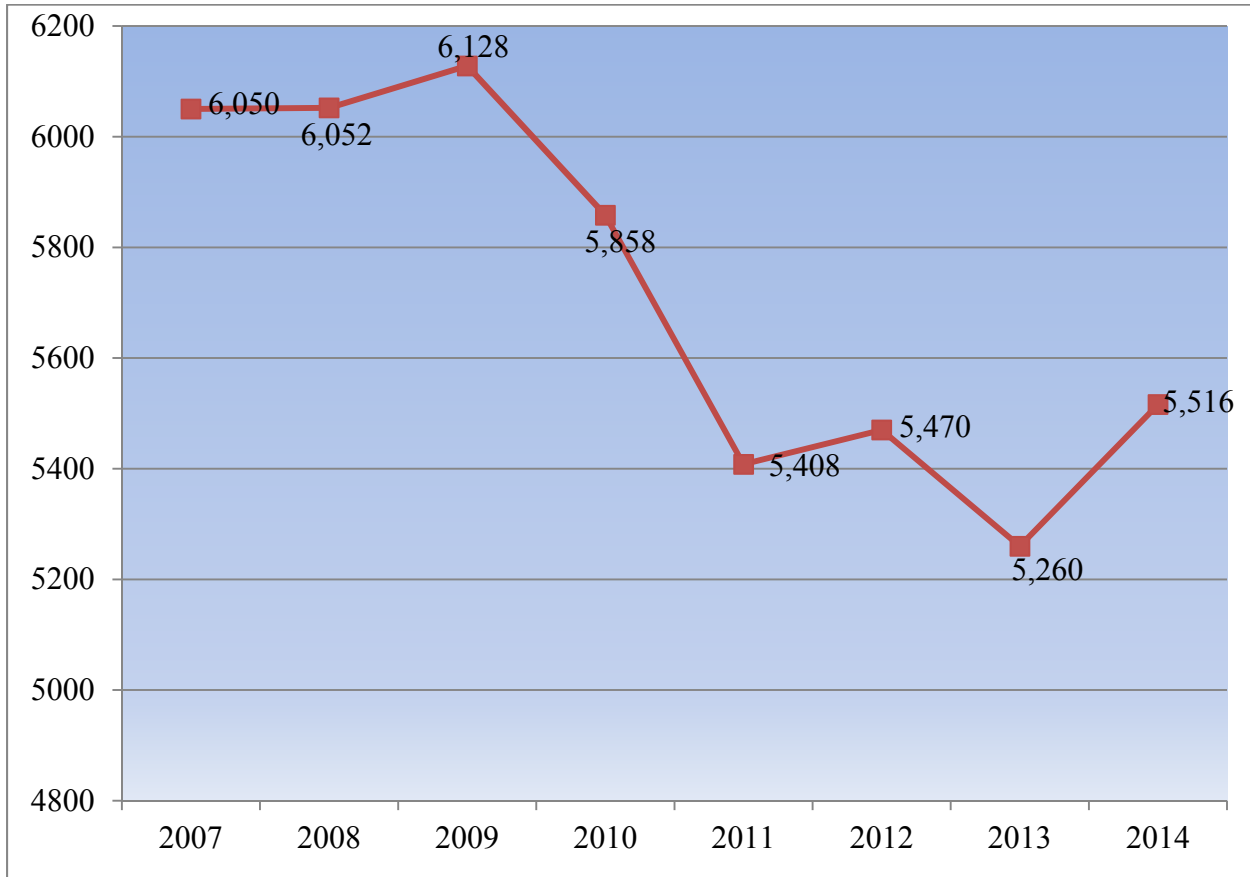
\*Early Intervention Program of the State of Georgia which provides additional resources to help students perform at grade level as quickly as possible.

## School Administration and Support Personnel

Final staffing is based on the 40<sup>th</sup> day attendance figures for the 2013 - 2014 school year, while initial staffing is based upon projected enrollment.

SCHOOL CLERICAL				ASSISTANT PRINCIPALS			
Student Enrollment	Positions Elementary	Positions Middle	Positions High	Student Enrollment	Positions Elementary	Positions Middle	Positions High
1	1	1	3	1	0	1	1
350	0	0	0	500	1	2	0
600	1	0	0	1000	2	3	0
601	0	1	0	1001	0	0	2
901	0	2	3	1501	0	0	3
1501	0	0	4	2001	0	0	4
2101	0	0	5				
GUIDANCE COUNSELORS				KINDERGARTEN PARAPROFESSIONALS			
Elementary	.5 per 415 students 1 per 416-749 1.5 per 750-999 <u>2 per 1,000 or more</u>			One for every 25 students			
Middle	1 per 400 or less students 2 per 400-1,500 <u>3 per 1,500 or more</u>						
High	1 per Sm all School/Small Learning Community						
*except in cases due to low enrollment							
MEDIA SPECIALIST				MEDIA PARAPROFESSIONALS*			
Student Enrollment	Positions Elementary	Positions Middle	Positions High	Student Enrollment	Positions Elementary	Positions Middle	Positions High
1	1	1	1	375	.5	.5	0
1000	2	2	2	750	1	1	0
				1600	0	0	0

## Staffing Trends



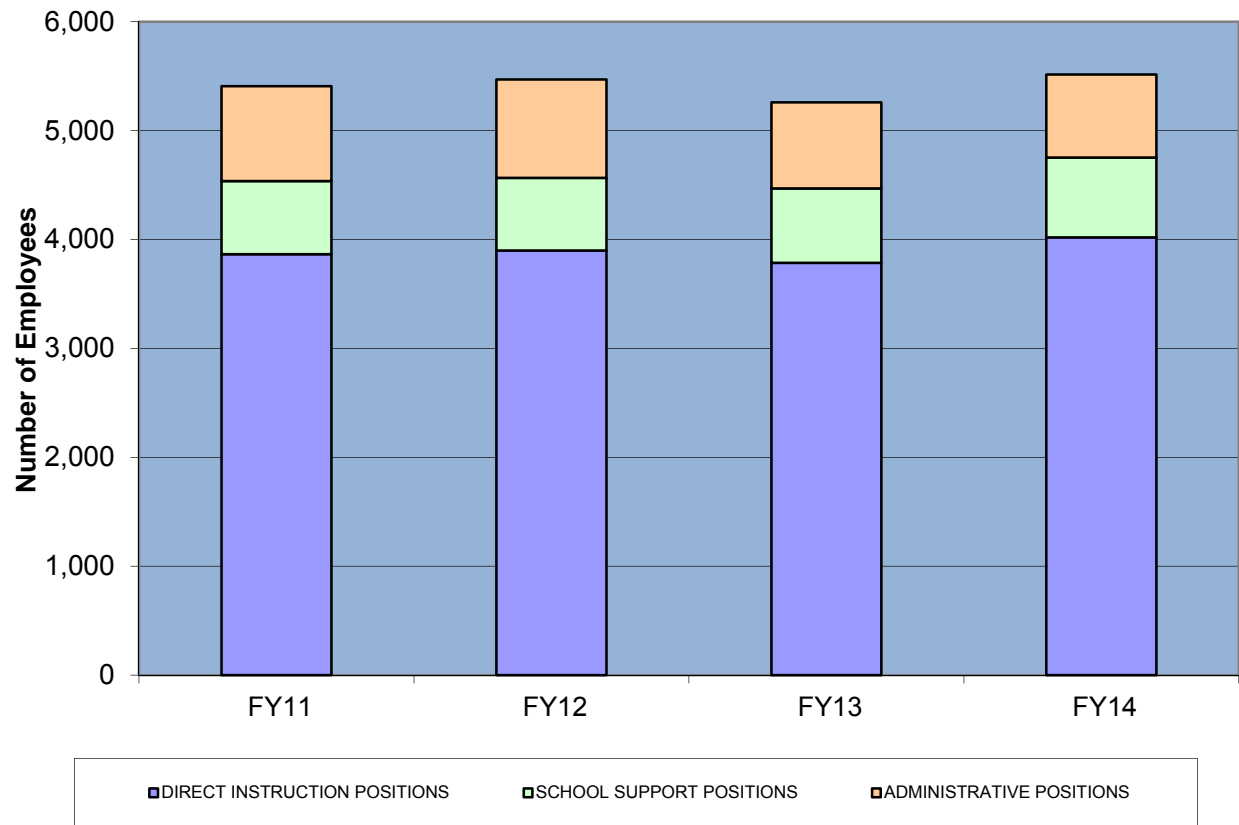
Normally the creation of a new position is funded through the abolishment of an existing position or a reduction within the program to create the proposed position. In 2009 with the High School Transformation initiative, small learning communities were created with lower student teacher ratios than traditional schools; there was a slight increase in headcount. For 2010 staffing decreased due to retirements and transfers of positions to categorical funding. 2011-2012 staffing showed a slight increase over the previous year due to meeting student teacher ratios. 2012-2013 staffing levels decreased due to resignations, retirements and school closings. 2013-2014 staffing levels increased due to an increase in teachers to keep class sizes at a lower level than the state max +5.

# Personnel Allocations

## GENERAL FUND STAFF PROFILE BY POSITION

POSITION TYPE	FY11 Budget	FY12 Budget	FY13 Budget	FY14 Budget
ASSISTANT PRINCIPAL	57	53	106	105
COORDINATOR	34	4	3	3
COUNSELOR	97	109	111	111
DEPARTMENT CHAIRPERSON	1	0	0	0
EDUCATION SPECIALIST	4	3	3	2
INSTRUCTIONAL COACHES	0	62	0	5
INSTRUCTIONAL SPECIALIST	0	1	0	0
INTERPRETER	1	1	1	1
MEDIA SPECIALIST	96	96	89	87
PARAPROFESSIONAL	374	447	425	369
PRINCIPAL	92	105	88	89
PROGRAM ASSISTANT	2	0	0	0
ROTC NCO	28	28	33	40
ROTC OFFICER	11	11	9	0
SPECIALIST	1	0	0	8
TEACHER	3,068	2,980	2,918	3,199.5
<b>DIRECT INSTRUCTION POSITIONS</b>	<b>3,866</b>	<b>3,900</b>	<b>3,786</b>	<b>4,019.5</b>
ACCOUNTING MANAGER - SCHOOL BASED	2	2	0	0
ADMIN ASST	11	10	51	69
CUSTODIAN	168	168	184	161
CUSTODIAN - LEAD	28	28	0	0
FLEET MAINTENANCE MECHANIC I	0	0	0	11
AUTO/BUS MECHANIC	0	0	0	7
MAINTENANCE MECHANIC II	0	0	0	2
SCHOOL BUS DRIVER 4 HR	267	269	264	264
SCHOOL BUS DRIVER 5 HR	22	20	15	15
SCHOOL CLERK	58	55	57	101
SCHOOL NURSE	17	18	19	14
SCHOOL SECRETARY	98	97	94	90
<b>SCHOOL SUPPORT POSITIONS</b>	<b>671</b>	<b>667</b>	<b>684</b>	<b>734</b>
<b>ADMINISTRATIVE POSITIONS</b>	<b>871</b>	<b>903</b>	<b>790</b>	<b>762.5</b>
<b>TOTAL POSITIONS BUDGETED</b>	<b>5,408</b>	<b>5,470</b>	<b>5,260</b>	<b>5,516</b>

## Staffing Trends



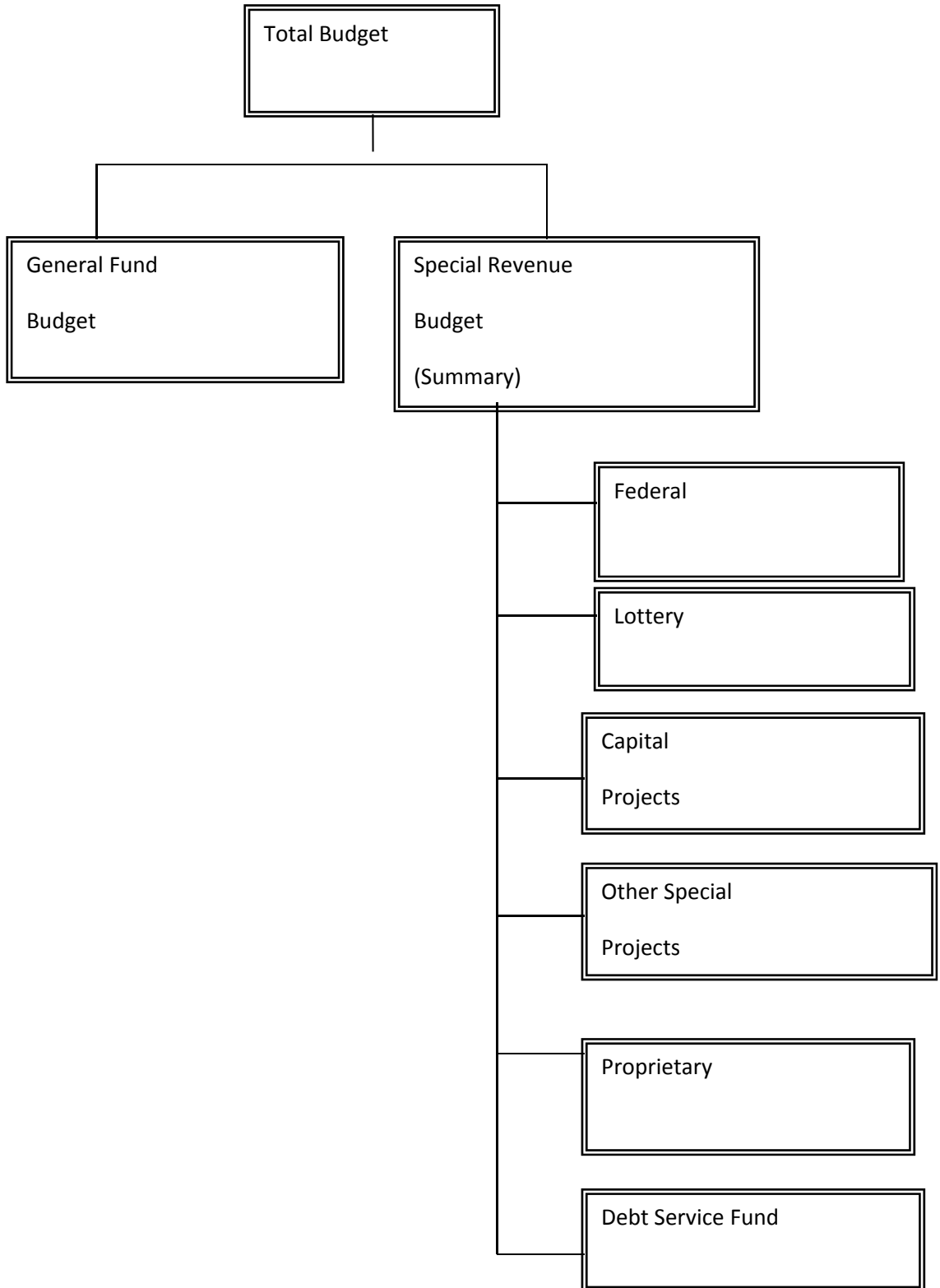


# Financial Section

General Fund Budget &  
Special Revenue Budget

FISCAL YEAR 2014 (SCHOOL YEAR 2013-2014)  
ATLANTA, FULTON COUNTY, GEORGIA

# Atlanta Public School Summary of All Budgets



# Atlanta Public Schools Fund Types

Atlanta Public Schools maintains a General fund, a Special Revenue fund which includes funds for the management of special activities and functions, and a Proprietary fund. The FY 2014 budget consists of four (4) major funds under the category of Special Revenue.

## **General Fund**

This fund provides the primary day-to-day operations of the school system and is funded by local, state, and federal revenue.

## **Special Revenue**

### **Federal**

This fund accounts for the federal categorical grants such as Title I, Title II, Title VI-B, and other federal funds.

### **Lottery**

This fund accounts for State of Georgia lottery grants which pass through the State of Georgia Department of Education for various programs established by the State.

### **Other Special Projects**

This fund accounts for other state and local funds that are for specified purposes.

## **Capital Projects**

This fund contains resources, including Special Local Option Sales Tax (SPLOST); a voter approved 1% sales tax used exclusively for acquiring school sites, constructing and equipping new school facilities, and renovating existing facilities.

## **Proprietary**

### **School Nutrition**

This fund accounts for the activities of the School System's school breakfast and lunch programs, which are funded primarily by the United States Department of Agriculture, and are passed through the Georgia Department of Education.

### **Debt Service Fund**

This fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

## **Fund Balance**

This fund represents the excess of a fund over its liabilities, reserves, and appropriations.



# Classification of Revenues and Expenditures

Revenues are classified according to source:

## **Federal**

*Impact Aid* – Revenue provided through the U.S. Department of Education to offset the exemption of federally owned property from the local tax base.

*Indirect Cost* – Reimbursements from federal projects to cover a portion of the administrative costs associated with the programs.

*R.O.T.C* – Proceeds from military salary reimbursements for district R.O.T.C. employees. This represents one-half of the difference between retirement pay and the active duty pay of R.O.T.C. personnel.

## **State**

*Quality Basic Education Program* – The revenue provided to the District by the State of Georgia, which is allocated to the District based upon enrollment, program weights, teaching, and experience factors.

## **Local**

Taxes levied on real and personal property are based upon assessed values as of January 1. The real estate tax is an excise tax on the privilege of selling property that is based upon the sale price of property. This tax is distributed by the Georgia Department of Revenue to the City of Atlanta for allocation between the City and the Atlanta Independent School System based upon gross millage rates.

## **Other Local**

*Tuition* – Payments from non-resident students attending Atlanta Public Schools (APS). This represents the non-state reimbursed cost for education of each student.

*Investment Interest* – Revenue earned from the district's short-term cash management activities.

*Rental of Facilities* – Revenue produced from rental of facilities owned by the school district.

*Sale of School Assets* – Proceeds from the sale of school equipment that is no longer serviceable.

*Lost and Damaged Reimbursements* – Proceeds from payments for lost and/or damaged books.

*Other Local Sources* – Represents funds from various sources such as transfers from other funds, field trip revenue, reimbursement from professional organizations, etc.

Expenditures are classified by major object:

*Salaries* – Regular salary costs related to personnel positions, overtime, temporary employees, supplemental pay, etc.

*Benefits* – Expenditures associated with health insurance, retirement plans, Social Security, life insurance, worker's compensation, etc.

*Professional Services* – Services performed only by persons or firms with specialized skills and knowledge.

*Purchased Property Services* – Expenditures for repair and maintenance, rental of land, buildings, or equipment, etc.

*Other Purchased Services* – Expenditures for communications, travel, and insurance other than employee benefits, etc.

*Supplies & Materials* – Expenditures for textbooks, instructional materials, office and custodial supplies, computer software, transportation and maintenance supplies, reference materials, etc.

*Property* – Expenditures associated with land or building acquisition, land improvements, purchase and lease of equipment, etc.

*Other* – Expenditures associated with registration fees, professional dues, etc.

*Other Uses – Charter Schools* – Expenditures associated with Charter Schools

# APS Basis of Presentation

## FY 2014 Approved Budget

Atlanta Public Schools uses the accrual and modified accrual basis of accounting. The district-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

In addition to the General Fund, the budget consists of special revenue, capital projects, proprietary funds and debt services. The special revenue fund consists of federal, lottery, state, and other special projects. The capital projects fund is primarily used for construction and renovation of school sites. The proprietary fund consists of the district's food services program. Debt services consist of long-term debt principal and interest.

### General Fund

**\$595,123,803-** This fund provides for day-to-day general operations for the school system and is funded by local, state, and federal revenue.

### Special Revenue

**Federal \$90,984,387-** This fund accounts for the federal categorical grants such as Title I, Title II, Title VI-B, and other federal funds that must be spent for the specific purposes identified in the grant agreements which include American Recovery and Reinvestment Act (ARRA).

**Lottery \$2,182,528 -** This fund accounts for State of Georgia lottery grants which pass through the State of Georgia Department of Education for various state programs.

**Other Special Projects \$9,196,292-** This fund accounts for all other state and local funds provided for specific purposes.

### Capital Projects

**Capital Projects \$93,552,978-** This fund contains resources, including Special Purpose Local Option Sales Tax (SPLOST), a voter approved 1% sales tax used exclusively for acquiring school sites, constructing and equipping new school facilities, and renovating existing facilities.

### Proprietary

**School Nutrition \$27,164,884-** This fund accounts for the activities of the District's school breakfast and lunch programs, which are funded primarily by the United States Department of Agriculture and are passed through the Georgia Department of Education.

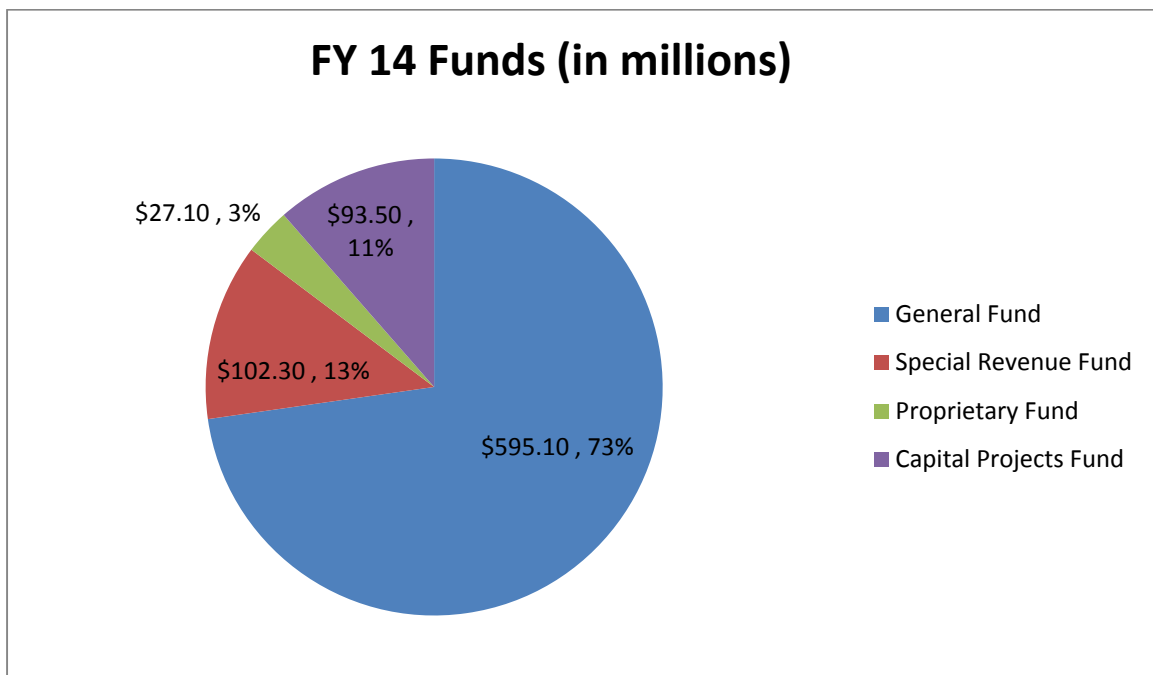
### Debt Service Fund

**Debt Service \$1,930,629-** This fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest. This amount reflects general funds portion only.

## Overview of Approved Budgets

Educating our students is priority one. More specifically, educating students is labor intensive. The District is challenged to manage and maintain a productive, positive educational environment that is responsive to a diversified student population. Consequently, a large portion of the APS annual budget is expended for personnel costs. For the 2014 fiscal year, salaries and benefits represent seventy-eight percent (78%) of the budgeted expenditures in the General fund. The following tables present comparisons of the approved and previous fiscal year budgets.

Fund	2012-2013 Budget	2013-2014 Budget	Change
General Fund	\$574,751,208	\$595,123,803	3.54%
Special Revenue Fund	128,085,611	102,363,208	-20.08%
Proprietary Fund	29,071,138	27,164,884	-6.56%
Capital Projects	\$202,484,816	93,552,978	-53.80%
<b>Total Government Funds</b>	<b>\$934,392,773</b>	<b>\$819,204,872</b>	<b>-12.33%</b>

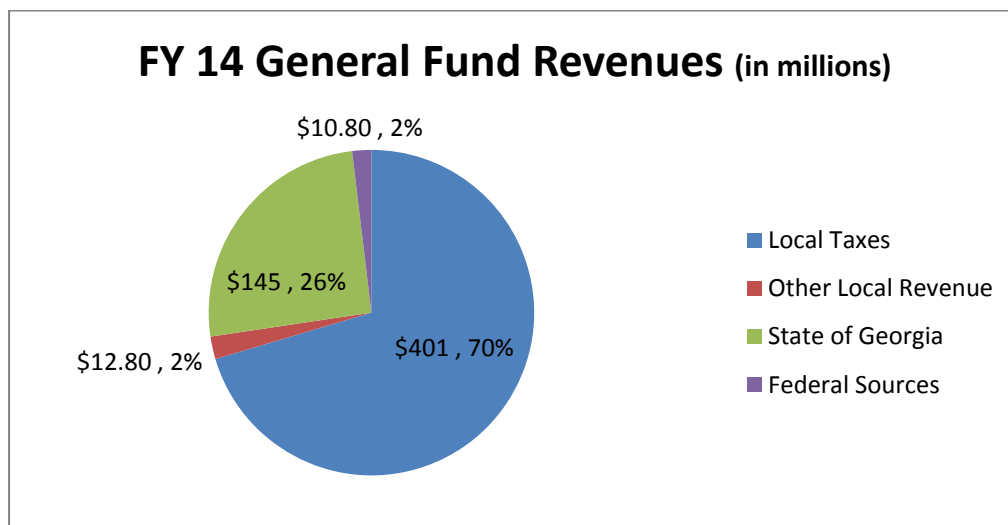


## General Fund Revenues

	<b>FY 2013 Budget</b>	<b>FY 2014 Budget</b>	<b>Change</b>
Local Taxes	\$395,000,000	401,000,000	1.52%
Other Local Revenue	1,160,000	12,860,000	1008.62%
State of Georgia	151,500,000	145,078,949	-4.24%
Federal Sources	8,740,000	10,884,854	24.54%
<b>Subtotal</b>	<b>\$556,400,000</b>	<b>\$569,823,803</b>	<b>2.41%</b>
Fund Balance Transfer	18,351,208	25,300,000	37.87%
<b>Total</b>	<b>\$574,751,208</b>	<b>\$595,123,803</b>	<b>3.54%</b>

## General Fund Revenues by Major Object

<b>Object</b>	<b>2012-2013 Budget</b>	<b>2013-2014 Budget</b>	<b>Change</b>
Salaries	\$306,946,415	\$319,441,932	3.91%
Employee Benefits	130,292,278	145,445,374	10.42%
Professional Services	20,965,843	14,240,122	-47.23%
Purchased Property Services	11,315,989	15,087,246	25.00%
Other Purchased Services	16,318,569	15,781,401	-3.40%
Supplies & Materials	40,251,333	37,866,280	-6.30%
Property	319,973	205,100	-56.01%
Other	3,813,098	3,806,348	-0.18%
Other Uses (Charter Schools)	44,527,710	43,250,000	-2.95%
<b>Total General Fund Expenditures</b>	<b>\$574,751,208</b>	<b>\$595,123,803</b>	<b>3.42%</b>



## Special Revenue Fund Revenues

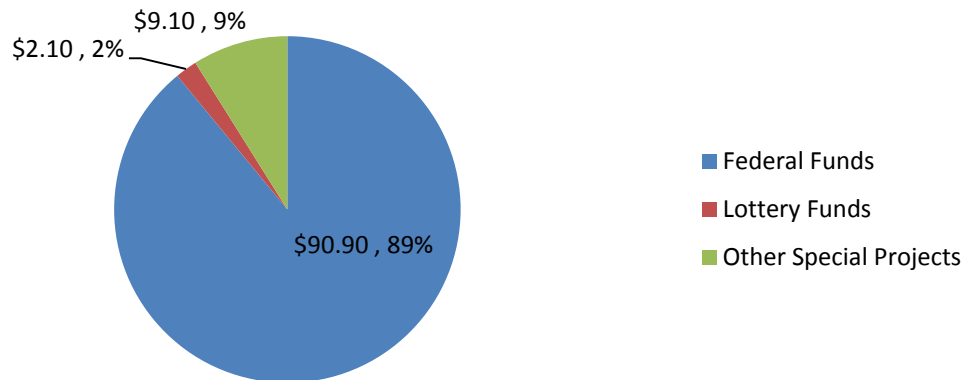
Special Revenue is composed of four (4) major funds

Fund	2012-2013 Budget	2013-2014 Budget	Change
Federal Funds	\$111,621,935	\$90,984,387	-18.49%
Lottery Funds	2,182,529	2,182,528	0.00%
State Funds	2,351,546	-	-
Other Special Projects	11,929,601	9,196,291	-22.91%
<b>Total Special Revenue</b>	<b>\$128,085,611</b>	<b>\$102,363,208</b>	<b>-20.08%</b>
<b>Fund Expenditures</b>			

## Special Revenue Expenditures by Major Object

Object	2012-2013 Budget	2013-2014 Budget	Change
Salaries	\$36,868,885	\$48,098,437	30.46%
Employee Benefits	11,453,095	12,547,493	9.56%
Professional Services	35,742,847	9,775,804	-72.65%
Purchased Property Services	1,047,922	638,510	-39.07%
Other Purchased Services	13,349,417	6,705,256	-49.77%
Supplies & Materials	23,654,441	18,980,716	-19.76%
Property	780,359	40,702	-94.78%
Other	5,188,645	5,576,289	7.47%
<b>Total</b>	<b>\$128,085,611</b>	<b>\$102,363,208</b>	<b>-20.08%</b>

### FY 14 Special Revenue Funds (in millions)



## Capital Revenues

Revenue	FY 13 Budget	FY 14 Budget	Change
Other Local Revenue	-	-	-
State of Georgia	-	-	-
Sales Tax Revenue	176,647,552	87,200,000	-50.64%
Investment Income	-	-	-
<b>Subtotal</b>	<b>\$176,647,552</b>	<b>\$87,200,000</b>	<b>-50.64%</b>
Fund Balance Transfer	25,837,264	\$6,352,978	-75.41%
<b>Total</b>	<b>\$202,484,816</b>	<b>\$93,552,978</b>	<b>-53.80%</b>

## Capital Expenditures by Major Object

Expenditures	FY 13 Budget	FY 14 Budget	Change
Salaries	\$690,862	\$8,918	-98.71%
Benefits	149,648	-	-
Professional Services	60,152,672	6,268,571	-89.58%
Purchased Property Services	8,965,514	4,293,128	-52.12%
Other Purchased Services	756,596	357,956	-52.69%
Supplies & Materials	5,213,691	1,271,196	-75.62%
Property	117,755,833	81,353,208	-30.91%
Other	8,800,000	-	-
<b>Total</b>	<b>\$202,484,816</b>	<b>\$93,552,978</b>	<b>-53.80%</b>

## Capital Expenditures Function

Expenditures	FY 13 Budget	FY 14 Budget	Change
Instruction	\$10,099	\$10,099	0.00%
General Administration	2,182,956	132,956	-93.91%
Business Administration	2,171,220	913,315	-57.94%
Operations	7,723,935	351,545	-95.45%
Transportation	2,340,329	493,772	-78.90%
Support Services	14,636,993	2,911,511	-80.11%
Construction Services	164,619,284	88,739,780	-46.09%
Debt Service	8,800,000	-	-100.00%
<b>Total</b>	<b>\$202,484,816</b>	<b>\$93,552,978</b>	<b>-53.80%</b>

## Proprietary Fund Revenue

Proprietary Fund expenditures are composed of school nutrition

<b>Fund</b>	<b>2012-2013 Budget</b>	<b>2013-2014 Budget</b>	<b>Change</b>
School Nutrition	\$29,071,138	\$27,164,884	-6.56%
<b>Total Proprietary Fund Expenditures</b>	<b>\$29,071,138</b>	<b>\$27,164,884</b>	<b>-6.56%</b>

## Proprietary Fund Expenditures by Major Object

<b>Object</b>	<b>2012-2013 Budget</b>	<b>2013-2014 Budget</b>	<b>Change</b>
Salaries	\$3,828,511	\$3,981,025	3.89%
Employee Benefits	770,448	770,448	0.00%
Professional Services	20,191,238	18,710,752	-7.33%
Purchased Property Services	655,244	620,000	-5.38%
Other Purchased Services	796,157	618,800	-22.28%
Supplies & Materials	1,934,199	1,431,685	-25.98%
Property	856,141	1,007,152	17.64%
Other	39,157	25,020	-36.10%
<b>Total</b>	<b>\$29,071,138</b>	<b>\$27,164,884</b>	<b>-6.56%</b>

## Debt Service

<b>Fund</b>	<b>2012-2013 Budget</b>	<b>2013-2014 Budget</b>	<b>Change</b>
Debt Services	\$1,919,667	\$1,930,629	0.57%
<b>Total</b>	<b>\$1,919,667</b>	<b>\$1,930,629</b>	<b>0.57%</b>



# Board Policy on Budget Presentation

Board Policy Descriptor Code: DJ  
Expenditure of Funds

## Budget Allocations to Schools

It is the goal of the Atlanta Board of Education to use available funds in a manner that will assure the maximum educational return for each dollar spent. The allocation of budget funds to individual schools places part of the responsibility for achieving this goal on school principals and other members of local school staffs. Freedom to select and request instructional materials carries with it a responsibility for wise selection and prudent management. This calls for educational and business judgment directed toward the achievement of maximum instructional improvement within the resources available.

1. Allocations are made on the assumption that instructional materials and other items are needed for use during a current fiscal year. It is not intended that allocations be used to accumulate a stock of supplies to be carried over into a new budget year. Obviously this rule calls for reasonable interpretation and application.
2. Allocated amounts should be used only if there is a justifiable need for the items requisitioned.
3. Available funds are to be used in a manner designed to assure maximum educational return for each dollar spent.

Date Adopted: 4/16/1990

Board Policy Descriptor Code: DCC  
Budget Preparation Procedures

The Atlanta Board of Education shall conduct pre-budgeting discussions with the Superintendent to establish informal understandings about budget opportunities, challenges, and/or restrictions. Thereafter, the Superintendent shall propose a performance-based budget for review by the Board and the public that shall provide a complete financial plan for all operations of the Atlanta Public Schools.

For the purpose of compliance with Georgia Department of Education reporting requirements, the budget shall be presented in the following manner:

The estimated revenues shall be divided into five categories:

1. Local Revenue
2. State Revenue
3. Federal Revenue
4. Incoming Transfers
5. Other Revenue

The appropriations shall be presented in two formats:

1. Program
  - Instruction
  - Pupil Services
  - Instructional Staff Services
  - General Administration
  - School Administration
  - Pupil Transportation
  - Business Services
  - Capital Outlay
  - Central Support Services
  - Debt Services
  - Employee Benefits
  - Outgoing Transfers
2. Objects of Expenditure
  - Salaries
  - Supplies and Materials
  - Travel and Pupil Transportation
  - Equipment
  - Facilities
  - Employee Benefits
  - Other

The budget shall also indicate the total number of certificated positions and the total number of classified positions for each program category.

Prior to approving the budget, the Board shall hold at least one public hearing to receive public input on the proposed budget. Following such hearing, the Board may review and revise the proposed budget and shall tentatively adopt a budget for the fiscal year. The fiscal year shall begin July 1 and end June 30.

After its tentative adoption, a budget summary shall be advertised for two consecutive weeks prior to its final adoption in a newspaper of general circulation in the City of Atlanta. A copy of the tentatively adopted budget, as certified by the Budget Commission, shall be filed in the offices of the Superintendent and Comptroller. At its next legislative meeting in May of each year, the Board shall review the tentatively adopted budget, make any necessary changes, and adopt a final budget.

Once approved, the Superintendent is free to implement and administer the budget subject to the following limitations:

1. Any increase or decrease in the total appropriation for each program category must have prior approval of the Board.

2. Any increase or decrease in the number of certificated or classified positions for each program category must have prior approval of the Board.
3. Any change of funds from a salary appropriation to a non-salary appropriation or from a non-salary appropriation to a salary appropriation must have prior approval of the Board.
4. Any change in line items within program categories or within salary and non-salary appropriations must be approved by the Superintendent of Schools.

Methods for changing the estimated revenue are prescribed in the Charter governing the Board.

Date Adopted: 10/10/1983 Last Revised: 8/14/2000

## **Annual Operating Budget**

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In support of student success and the responsible stewardship of public funds, the Atlanta Board of Education shall annually approve a final, balanced budget for the Atlanta Public Schools and a millage rate for city of Atlanta school taxes prior to the beginning of the fiscal year.

The Budget Commission shall conduct pre-budgeting discussions with the superintendent to establish informal understandings about budget opportunities, challenges, and/or restrictions. Thereafter, the superintendent shall propose a performance-based budget for review by the board and the public that shall provide a complete financial plan for all operations of the Atlanta Public Schools.

The superintendent shall submit a draft budget to the board in sufficient time to allow thorough review and discussion of estimated revenues and proposed expenditures and to complete the steps necessary to assure adoption of a final budget prior to July 1. All budget documents shall comply with Georgia Department of Education reporting requirements. The budget shall also indicate the estimated total number of full-time positions for each program category. The budget shall be adopted and approved by the board at the legal level of budgetary control which is the fund level.

### **Fiscal Year**

The Atlanta Public Schools fiscal year shall begin July 1 and end June 30.

### **Public Comment and Budget Approval**

Prior to approving the tentative budget, the board shall hold at least one public hearing to receive public input on the draft budget, in accordance with the charter.

After its tentative adoption, a budget summary shall be advertised for two consecutive weeks prior to its final adoption in a newspaper of general circulation in the city of Atlanta.

Following such hearing, the board may review and revise the tentative budget until a final budget is approved and the millage rate set prior to July 1.

### **Budget Administration and Changes**

Once approved, the superintendent shall implement and administer the budget

with the following conditions.

1. By July 1 of each fiscal year, the superintendent shall provide the board with the administrative structure of the district that reflects the superintendent's assignment of responsibility for implementing divisional budgets. The superintendent shall have the authority to transfer appropriations within the budget of any organizational division up to \$1 million or five percent (5%) of the total division budget, whichever is less. The board shall approve any budget transfer from one department to another within a division that singly or cumulatively exceeds these thresholds. The board shall approve all division-to-division transfers of appropriations, regardless of amount.

In the event of an emergency that impacts the operations of the district, the board authorizes the superintendent to make necessary budget transfers. The superintendent shall provide notice of the emergency to the board. Within 90 days of an emergency budget transfer, the superintendent will provide the board with a detailed written report of the emergency and the budgetary actions taken for board ratification.

2. Under no circumstance is the superintendent or any other staff member authorized to spend funds that exceed the total budget as approved by the Atlanta Board of Education.
3. Changes in estimated revenue shall be certified by the board as prescribed in the charter governing the Atlanta Independent School System.

The board authorizes the superintendent to issue administrative regulations to implement this policy.

# Budget Summary of All Funds and Expenditures

## Fiscal Year 2014

### REVENUE

	General Fund	Special Revenue Fund	Proprietary	Total
Local Taxes	\$401,000,000	-	-	\$401,000,000
Lottery Funds	-	2,182,529	-	2,182,529
Other Revenue	12,860,000	9,196,291	-	22,056,291
State of Georgia	145,078,949	-	-	145,078,949
Federal Sources	10,884,854	90,984,387	27,164,884	129,034,125
<b>Subtotal</b>	<b>\$569,823,803</b>	<b>\$102,363,208</b>	<b>\$27,164,884</b>	<b>699,351,895</b>
Fund Balance Transfer	25,300,000	-	-	25,300,000
<b>Total</b>	<b>\$595,123,803</b>	<b>\$102,363,208</b>	<b>\$27,164,884</b>	<b>\$724,651,895</b>

### EXPENDITURES

	General Fund	Special Revenue Fund	Proprietary	Total
Salaries	\$319,441,932	\$48,098,437	\$3,981,025	\$371,521,394
Employee Benefits	145,445,374	12,547,493	770,448	158,763,315
Professional Services	14,240,121	9,775,804	18,710,752	42,726,678
Purchased Property Services	15,087,246	638,510	620,000	16,345,756
Other Purchased Services	15,781,401	6,705,256	618,800	23,105,457
Supplies & Materials	37,866,280	18,980,716	1,431,685	58,278,681
Property	205,100	40,702	1,007,152	1,252,954
Other	3,806,348	5,576,289	25,020	9,407,657
Other Uses (Charter Schools)	43,250,000	-	-	43,250,000
<b>Total</b>	<b>\$595,123,803</b>	<b>\$102,363,208</b>	<b>\$27,164,884</b>	<b>\$724,651,895</b>

## General Fund Comparison

### Fiscal Year 2011- 2014

APS receives revenue to support the general fund operations from four primary sources: local property taxes, state, federal, and other local revenue. Other local revenue includes investment interest, rental of facilities, non-resident tuition, and lost textbook reimbursement, etc.

In fiscal year 2014, APS will receive approximately \$595 million in order to support the school district's general fund. This represents an increase of approximately \$20 million over the fiscal year 2013 budget. Although still struggling to recover from years of decreased local revenues, the district plans to utilize a projected increase in tax revenue to support classroom instruction. Other economic factors continue to challenge the district's resources; however a commitment has been made to ensure that the classrooms do not feel the burden of reductions. For fiscal year 2014, the district will maintain the prior year's millage rate of 21.64.

### General Fund Budget 2011 – 2014

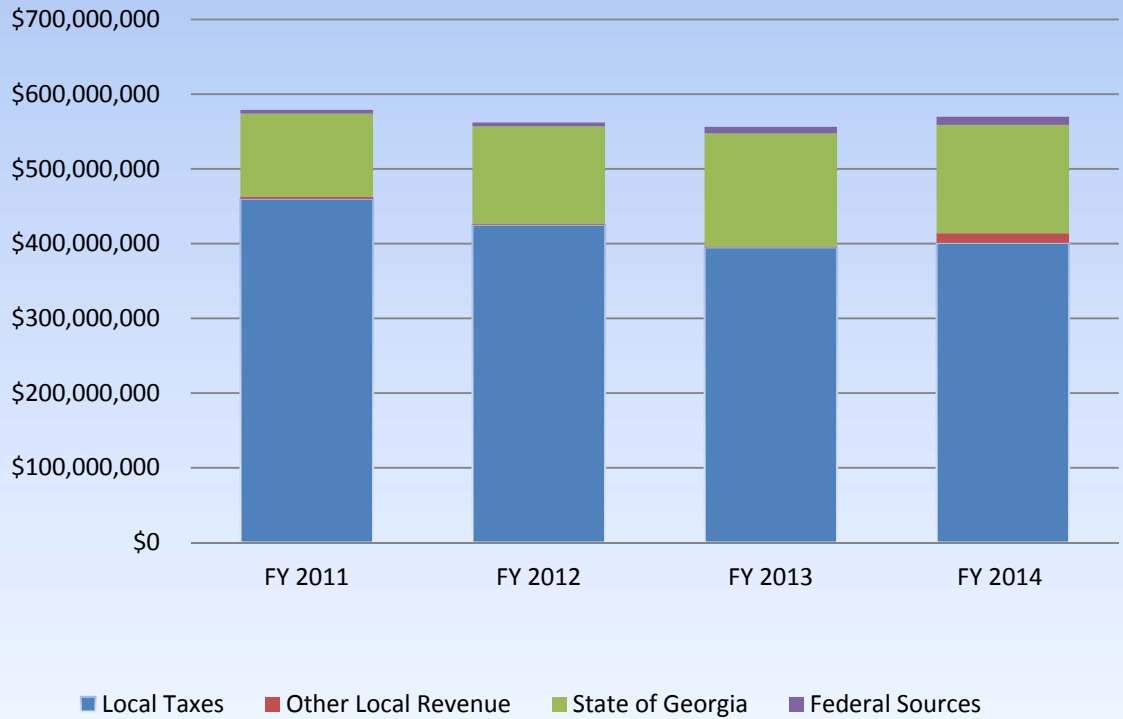
#### REVENUE

	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Budget</b>
Local Taxes	\$459,979,326	\$425,312,646	\$395,000,000	\$401,000,000
Other Local Revenue	3,100,000	1,500,000	1,160,000	12,860,000
State of Georgia	111,000,000	130,247,925	151,500,000	\$569,823,803
Federal Sources	5,000,000	5,000,000	8,740,000	10,884,854
<b>Subtotal</b>	<b>\$579,079,326</b>	<b>\$562,060,571</b>	<b>\$556,400,000</b>	<b>\$569,823,803</b>
Fund Balance Transfer	9,946,562	16,000,000	18,351,208	25,300,000
<b>Total</b>	<b>\$589,025,888</b>	<b>\$578,060,571</b>	<b>\$574,751,208</b>	<b>\$595,123,803</b>

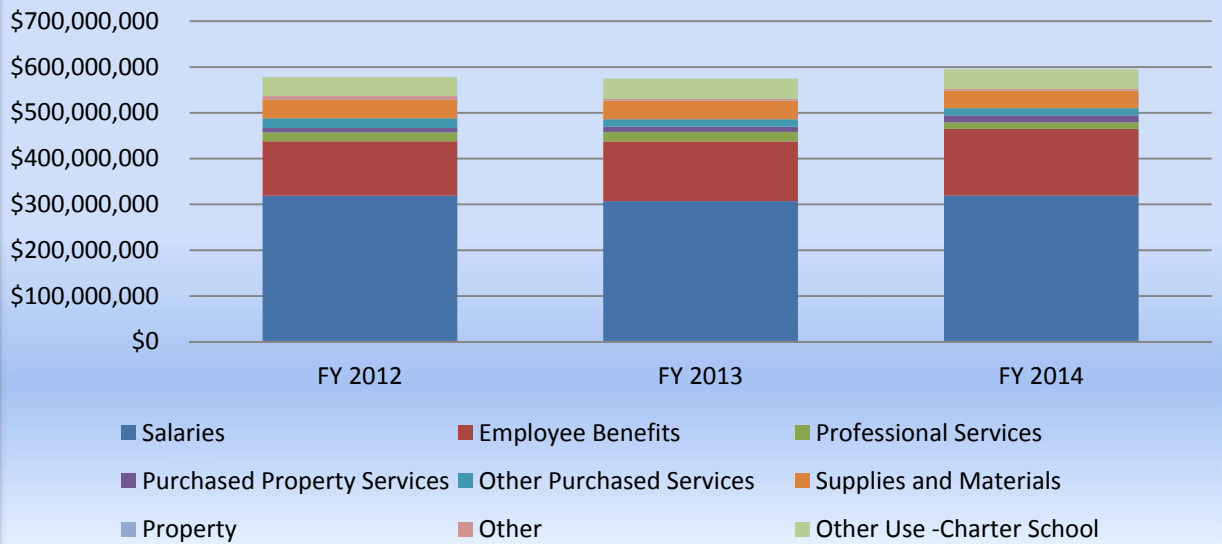
#### EXPENDITURES

	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Budget</b>
Salaries	\$324,405,710	\$318,819,593	\$306,946,415	\$319,441,932
Employee Benefits	119,277,227	118,988,738	130,292,278	145,445,374
Professional Services	25,586,543	19,453,165	20,965,843	14,240,121
Purchased Property Services	9,227,220	9,354,866	11,315,989	15,087,246
Other Purchased Services	23,552,689	21,383,437	16,318,569	15,781,401
Supplies & Materials	41,283,079	41,107,527	40,251,333	37,866,280
Property	876,293	1,002,293	319,973	205,100
Other	6,805,814	6,450,953	3,813,098	3,806,348
Other Uses (Charter Schools)	38,011,313	41,500,000	44,527,710	43,250,000
<b>Total</b>	<b>\$589,025,888</b>	<b>\$578,060,571</b>	<b>\$574,751,208</b>	<b>\$595,123,803</b>

## Sources of Revenue



## Expenditures By Object



## Local Tax Revenue

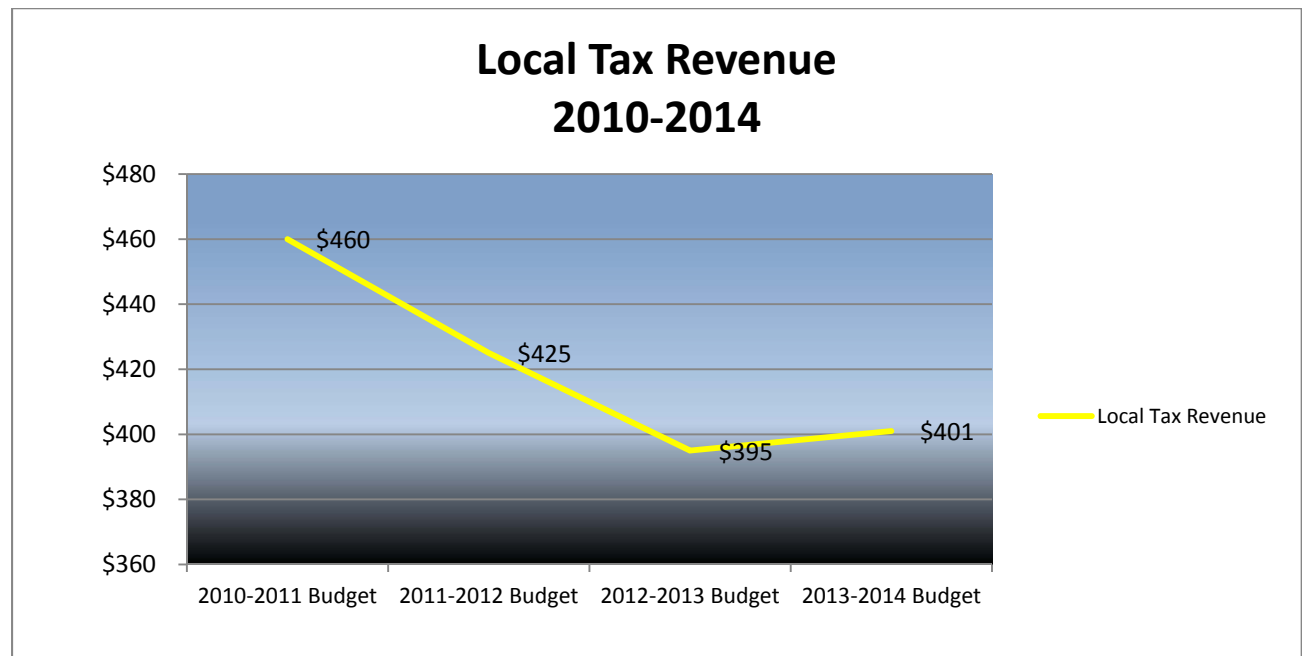
### \$ 401 million

Real property and personal property, recorded as local taxes, are the primary revenue sources for APS. The local tax revenue is projected at \$401 million and will be used to support the FY 14 general fund. While the assessed value of the residential base has significantly decreased, the millage rate has remained flat over the last 4 years. For FY14 the Board voted to maintain the millage rate of 21.64 in an effort to operate efficiently within the available resources.

	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Budget</b>
Current Property Tax	\$446,979,326	\$412,312,646	\$382,000,000	\$391,000,000
Prior Year Property Tax	8,000,000	8,000,000	7,000,000	3,000,000
Intangible Tax	3,000,000	3,000,000	3,000,000	3,000,000
Real Estate Transfer Tax	1,000,000	1,000,000	1,000,000	2,000,000
Interest & Penalties	1,000,000	1,000,000	2,000,000	2,000,000
<b>Total</b>	<b>\$459,979,326</b>	<b>\$425,312,646</b>	<b>\$395,000,000</b>	<b>\$401,000,000</b>

#### Description

Taxes levied on real and personal property are based upon assessed values as of January 1. The real estate transfer tax, which is based upon the sales price of property, is an excise tax on the privilege of selling property. This tax is distributed by the Georgia Department of Revenue to the City of Atlanta for allocation between the City and the Atlanta Independent School System based upon gross millage rates.





## State Revenue

### \$145 million

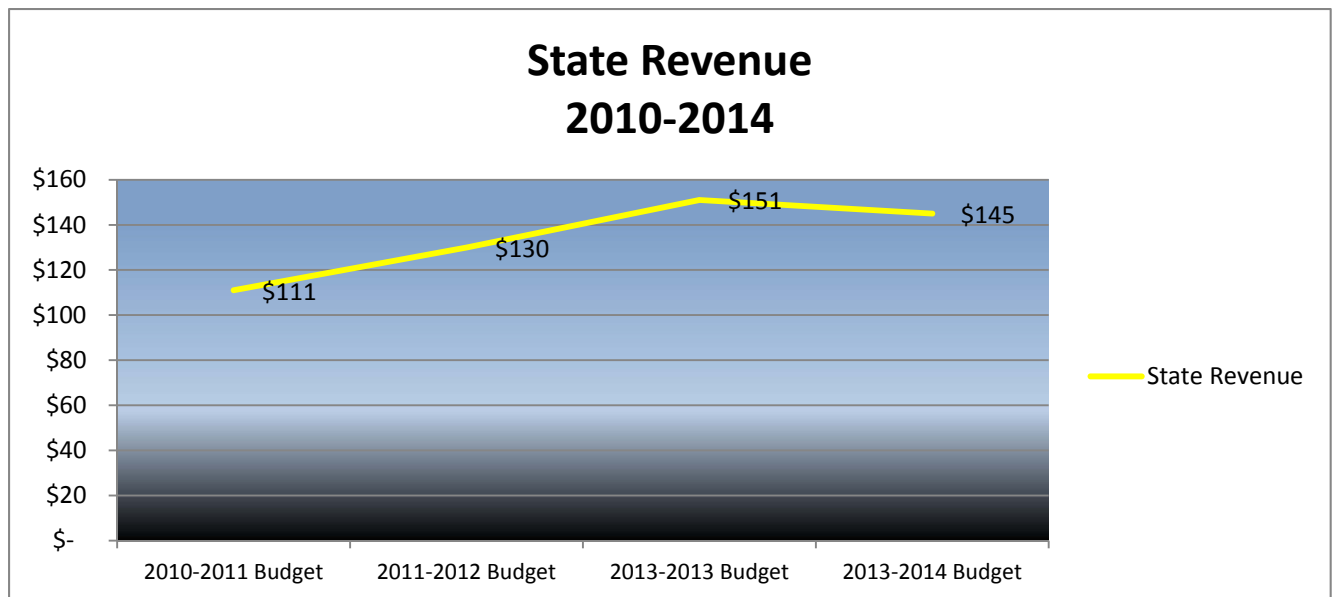
Atlanta Public Schools receives minimum education funding from the state through the Quality Basic Education (QBE) program. State funding normally consists of support for the QBE program and categorical aid for specialized programs and initiatives. APS is budgeted to receive \$144 million in state funding in fiscal year 2014.

#### State Revenue

	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Budget
Quality Basic Education (QBE)	\$111,000,000	\$130,247,925	\$149,100,000	\$144,000,000
State Grants	-	-	\$2,400,000	1,078,949
<b>Total</b>	<b>\$111,000,000</b>	<b>\$130,247,925</b>	<b>\$151,500,000</b>	<b>\$145,078,949</b>

**Quality Basic Education Program** – The revenue provided by the State of Georgia is allocated to the District based upon enrollment, program weights, teaching, and experience factors.

**State Grants** – This fund contains resources which are state awarded grant funds.



## Other Local Revenue

### \$12.8 million

Revenue of \$12.8 million from various sources is projected to support the fiscal year 2014 operation of the Atlanta Public School System. These sources include tuition, investment income, fees from rental of facilities, sale of school assets, and reimbursements for lost and damaged assets.

#### Other Local Revenue

	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Budget
Tuition	\$100,000	\$100,000	\$10,000	\$10,000
Investment Interest	1,900,000	300,000	200,000	1,000,000
Rental of Facilities	1,050,000	1,050,000	800,000	1,000,000
Sale of School Assets	-	-	150,000	8,850,000
Lost & Damaged Reimbursements	50,000	50,000	-	-
Other Local Sources	-	-	-	2,000,000
<b>Total</b>	<b>\$3,100,000</b>	<b>\$1,500,000</b>	<b>\$1,160,000</b>	<b>\$12,860,000</b>

#### Descriptions

**Tuition** – Payments from non-resident students attending Atlanta Public Schools. This represents the non-state reimbursed cost for education of each student.

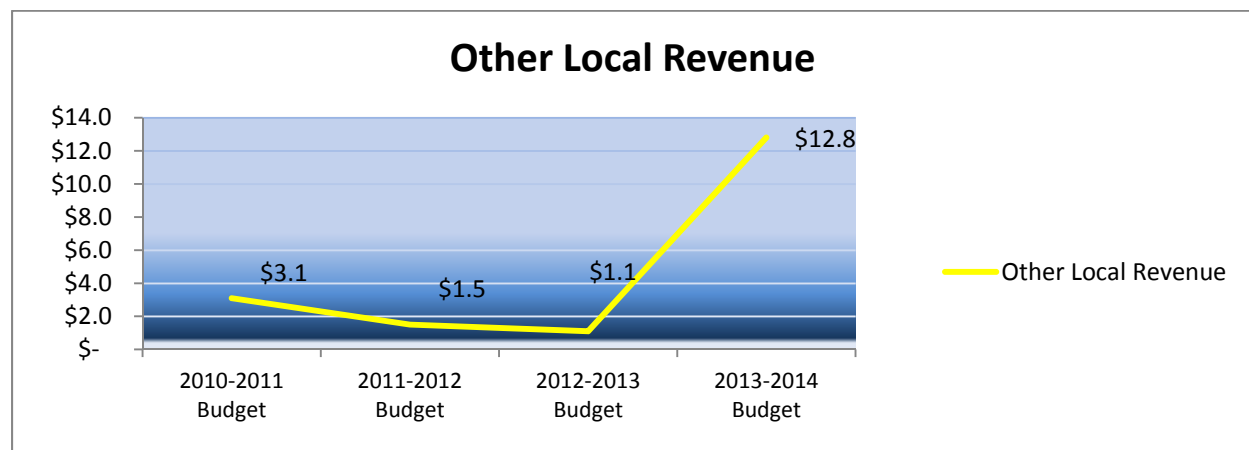
**Investment Interest** – Revenue earned from the district's short-term cash management activities.

**Rental of Facilities** – Revenue produced from rental of facilities owned by the school district.

**Sale of School Assets** – Proceeds from the sale of school equipment that is no longer serviceable. This equipment is sold via a public auction.

**Lost and Damaged Reimbursements** – Proceeds from payments for lost and/or damaged books and assets.

**Other Local Sources** – Represents funds from various sources such as transfers from other funds, field trips, reimbursement from professional organizations, etc. FY 14 includes E-Rate and a one-time sale.



## Federal Revenue

### \$10.8 million

Federal revenue in the general fund usually represents partial reimbursement of the district's cost for operating federal programs. In fiscal year 2014, APS will receive \$5.5 million in federal funding for general fund operations.

#### Federal Revenue

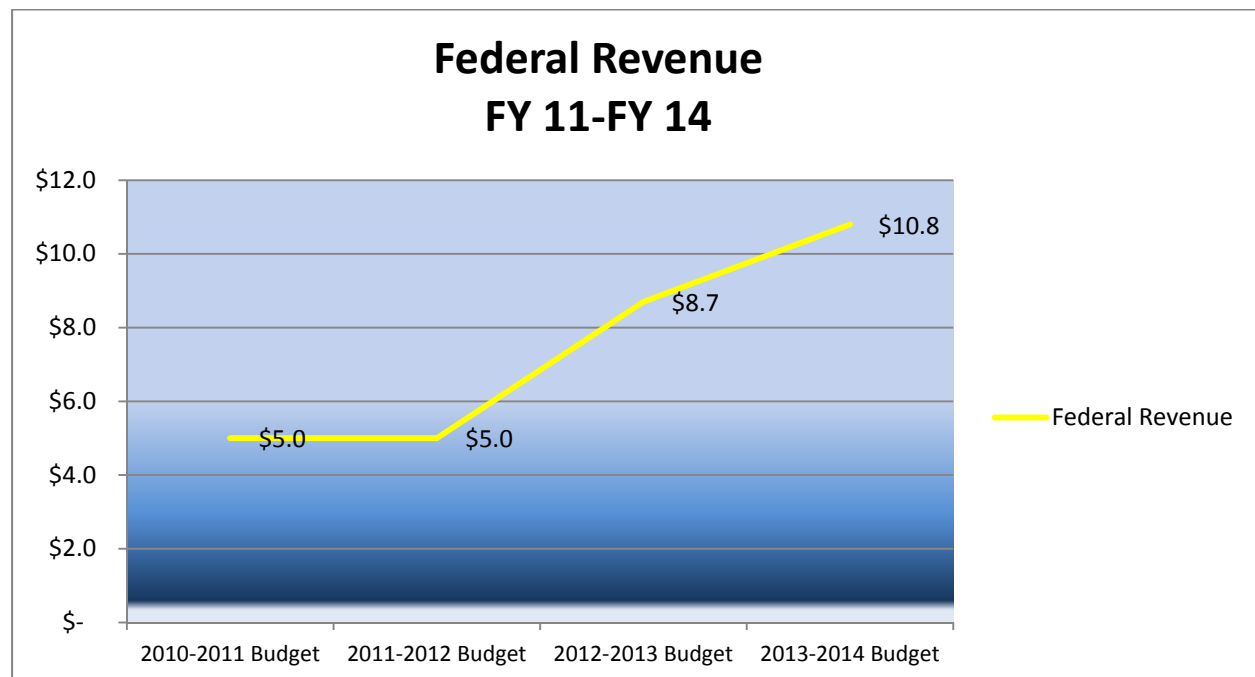
	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Budget
Impact Aid	\$200,000	\$200,000	\$50,000	\$50,000
Indirect Cost	1,300,000	1,300,000	1,200,000	3,500,000
R.O.T.C.	900,000	900,000	2,000,000	2,000,000
Other Sources	2,600,000	2,600,000	5,490,000	5,334,854
<b>Total</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>	<b>\$8,740,000</b>	<b>\$10,884,854</b>

#### Descriptions:

**Impact Aid** – Revenue provided through the U.S. Department of Education to offset the exemption of federally owned property from the local tax base.

**Indirect Cost** – Reimbursements from federal projects to cover a portion of the administrative costs associated with the programs.

**R.O.T.C.** – Proceeds from military salary reimbursements for district R.O.T.C. employees. This represents one-half of the difference between retirement pay and the active duty pay for R.O.T.C. personnel.



# General Fund Expenditures by Category

Seventy-eight percent (78%) of the Atlanta Public Schools budget is dedicated to employee salaries and required benefits. The staffing is guided by a district-wide staffing formula. For the 2014 fiscal year, the salaries increased by 4% and required benefits increased by 11.6% over fiscal year 2013. The district elected not to payout employee step increases and there was no cost of living increase for fiscal year 2014.

The balance in Professional Services and Other Purchased Services supports the district's continued commitment to the professional development of the teaching force relative to comprehensive school reform models and the movement towards smaller learning communities at the middle and high school levels. The decrease in all other non-salary categories is the result of the district's efforts to reallocate and repurpose funds to classroom instruction by increasing the amount of teachers in the classroom.

## Expenditures by Category

	2012-2013 Budget	2013-2014 Budget	Change
Salaries	\$306,946,414	\$319,441,932	4.07%
Employee Benefits	130,292,278	145,445,374	11.63%
Professional Services	20,965,843	14,240,121	-32.08%
Purchased Property Services	11,315,989	15,087,246	33.33%
Other Purchased Services	16,318,569	15,781,401	-3.29%
Supplies & Materials	40,251,333	37,866,280	-5.93%
Property	319,973	205,100	-35.90%
Other	3,813,098	3,806,348	-0.18%
Other Uses (Charter Schools)	44,527,710	43,250,000	-2.87%
<b>Total</b>	<b>\$574,751,208</b>	<b>\$595,123,803</b>	<b>3.54%</b>

### Descriptions

**Salaries** – Regular salary costs related to personnel positions, overtime, temporary employees, supplemental pay, etc.

**Benefits** – Expenditures associated with health insurance, retirement plans, Social Security, life insurance, worker's compensation, etc.

**Professional Services** – Services performed only by persons or firms with specialized skills and knowledge.

**Purchased Property Services** – Expenditures for repair and maintenance; rental of land, buildings, or equipment, etc.

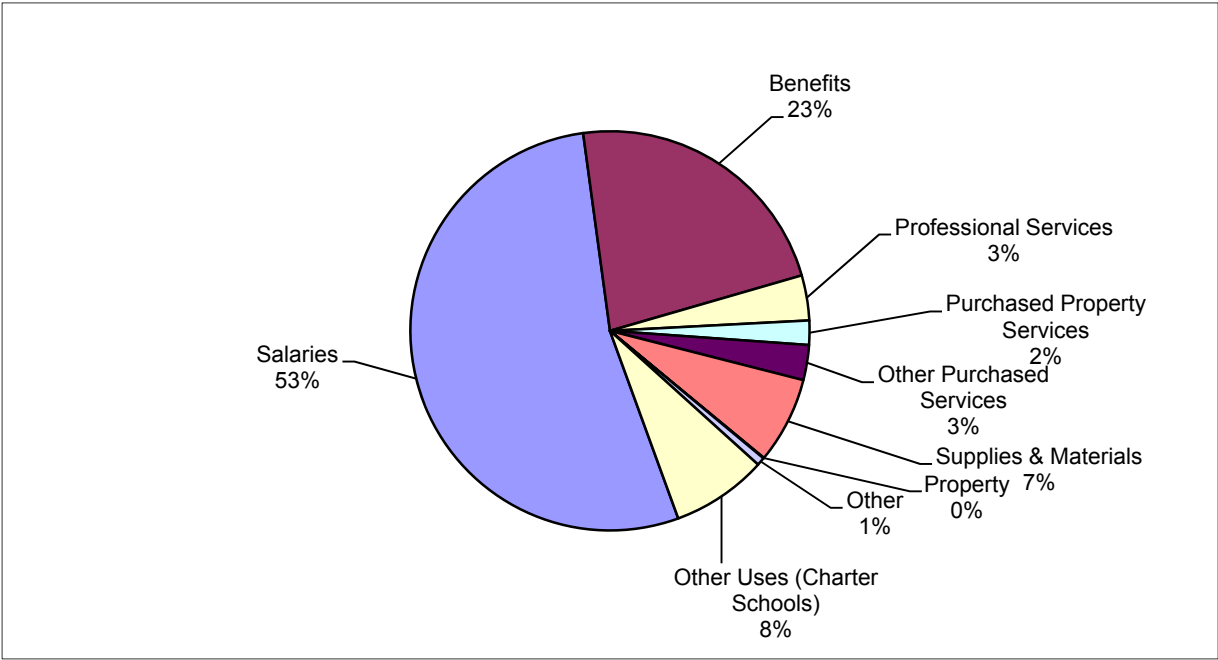
**Other Purchased Services** – Expenditures for communications, travel, and insurance other than employee benefits, etc.

**Supplies & Materials** – Expenditures for textbooks, instructional materials, office and custodial supplies, computer software, transportation and maintenance supplies, reference materials, etc.

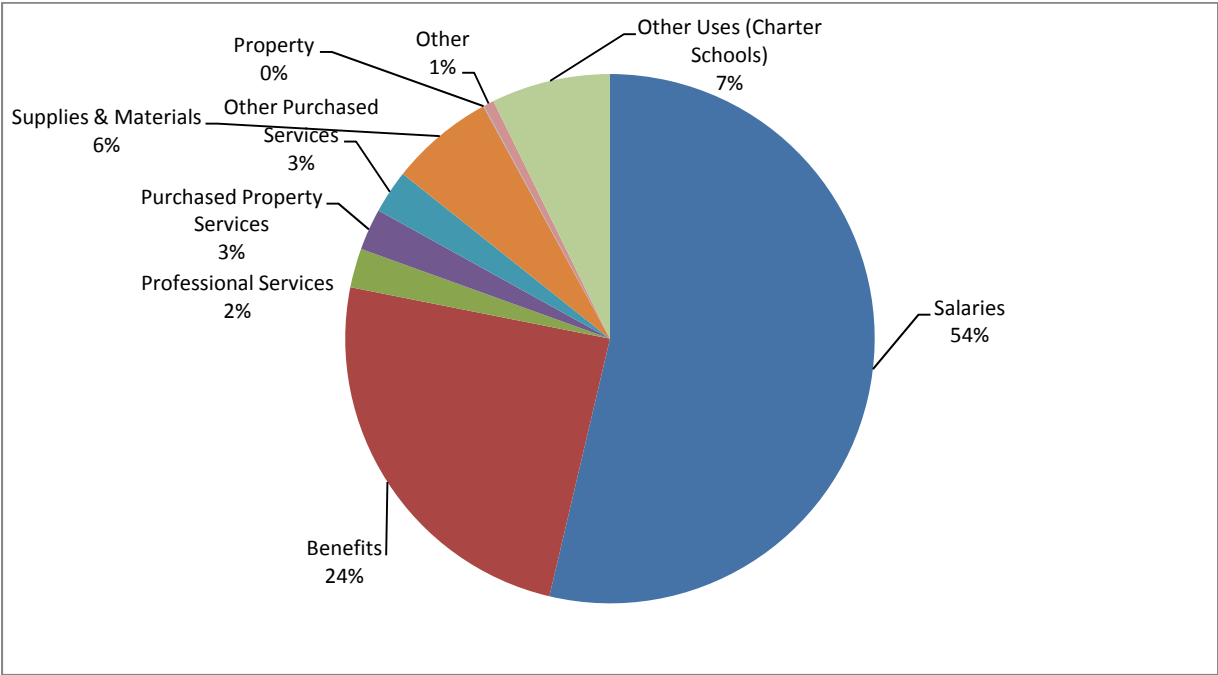
**Property** – Expenditures associated with land or building acquisition, land improvements, purchase and lease of equipment, etc.

**Other** – Expenditures associated with registration fees, professional dues, etc.

**Expenditures by Category FY 2013**



**Expenditures by Category FY 14**

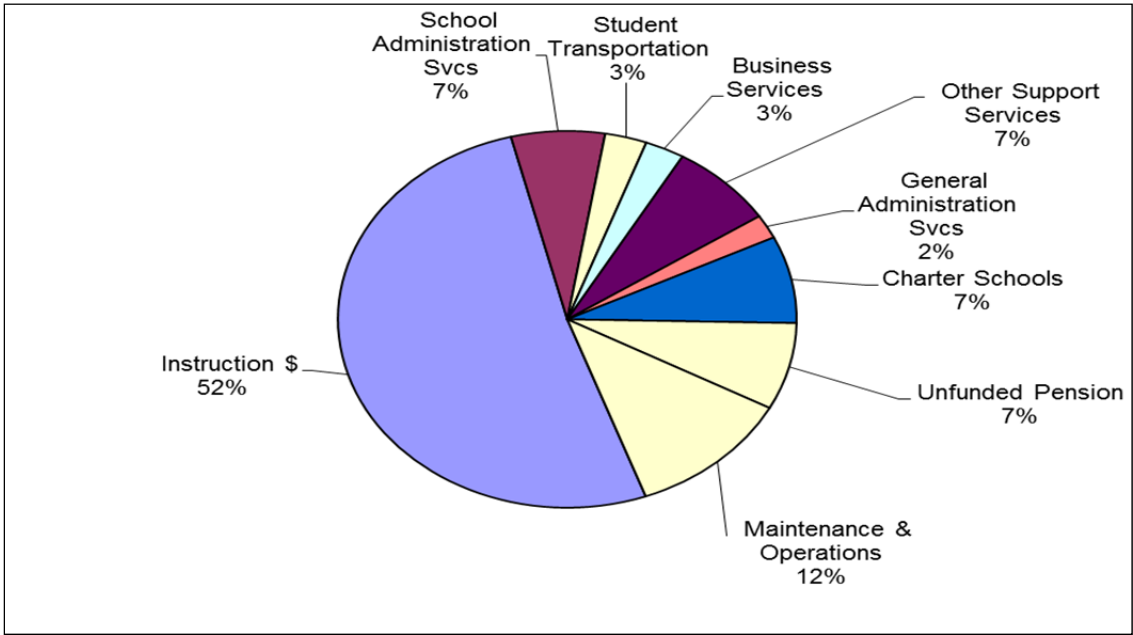


## General Fund Expenditures by Function

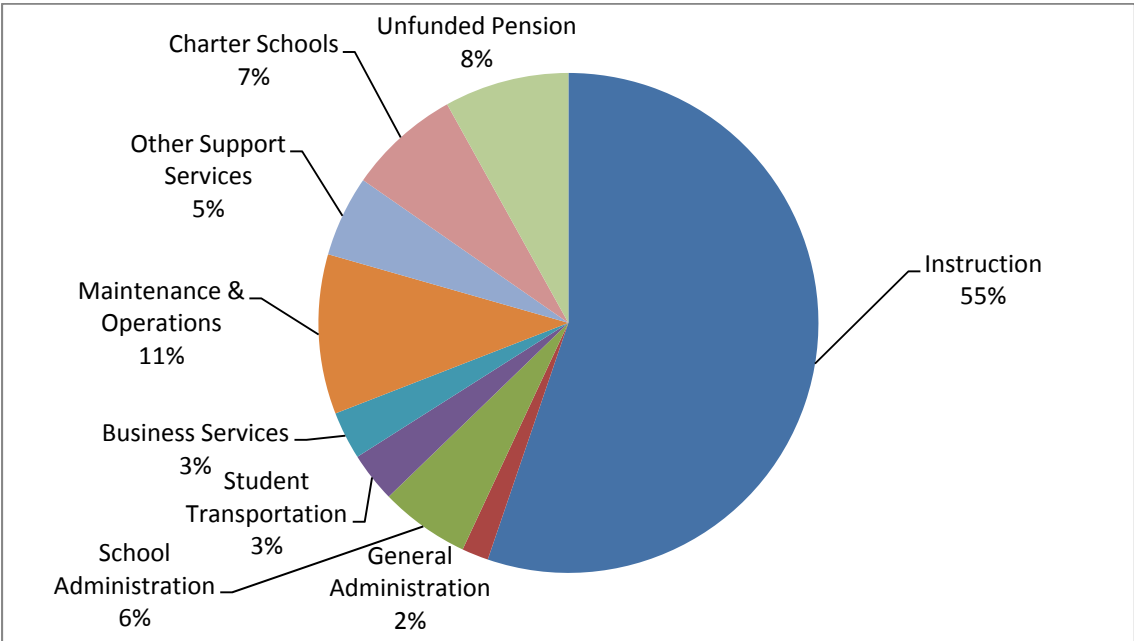
The general fund consists of one-hundred fourteen (153) programs grouped into nine (9) basic functions. The basic functions mirror those used for state reporting purposes. In fiscal year 2014 more than 55% of the expenditures are in the regular instructional program of the District.

	<b>FY 2013 Budget</b>	<b>FY 2014 Budget</b>	<b>Change</b>
Instruction	\$296,597,934	\$328,649,620	10.81%
General Administration	11,825,361	10,283,669	-13.04%
School Administration	37,909,438	34,600,361	-8.73%
Student Transportation	16,995,762	19,270,847	13.39%
Business Services	15,966,762	18,399,366	15.24%
Maintenance & Operations	66,919,471	61,459,583	-8.16%
Other Support Services	42,537,034	31,210,357	-26.63%
Charter Schools	43,000,000	43,250,000	0.58%
Unfunded Pension	43,000,000	48,000,000	11.63%
<b>Total</b>	<b>\$574,751,208</b>	<b>\$595,123,803</b>	<b>3.54%</b>

### Expenditures by Function FY 2013



### Expenditures by Function FY 2014



# Expenditure Estimates FY2014 – FY2018

	<b>FY2014 Budget Estimate</b>	<b>FY2015 Budget Estimate</b>	<b>FY2016 Budget Estimate</b>	<b>FY2017 Budget Estimate</b>	<b>FY2018 Budget Estimate</b>	<b>Comments</b>
Salaries	\$317,912,818	\$306,946,415	\$306,946,415	\$306,946,415	\$306,946,415	Assume: No Step Increases No Pay Increases
Benefits	143,709,688	147,446,139	151,279,739	155,213,012	159,248,551	Utilize 26.0% Fringe Benefits Increase for Unfunded Pension Annually
Purchased Professional Services	16,023,381	16,023,381	16,023,381	16,023,381	16,023,381	Hold Constant
Purchased Property Services	14,942,892	14,942,892	14,942,892	14,942,892	14,942,892	Hold Constant
Other Purchased Services	17,584,608	17,584,608	17,584,608	17,584,608	17,584,608	Hold Constant
Supplies	37,723,869	40,251,333	41,060,385	41,470,989	41,885,699	Increase for fuel , maintenance & utilities
Property	197,500	197,500	197,500	197,500	197,500	Hold Constant
Other	3,779,046	3,779,046	3,779,046	3,779,046	3,779,046	Hold Constant
Charter Schools	43,250,000	43,250,000	43,250,000	43,250,000	43,250,000	Hold Constant
Total Estimated Expenditures	<b>\$595,123,803</b>	<b>\$601,387,717</b>	<b>\$606,030,369</b>	<b>\$610,374,246</b>	<b>\$614,824,495</b>	



# Estimate Revenue FY2014 – FY2018

	<b>FY2014 Approved Budget</b>	<b>FY2015 Budget Estimate</b>	<b>FY2016 Budget Estimate</b>	<b>FY2017 Budget Estimate</b>	<b>FY2018 Budget Estimate</b>	<b>Comments</b>
Local	\$402,300,000	\$407,100,000	\$391,180,000	\$394,961,800	\$402,601,036	Adjust Property Tax Revenue in future years based on growth assumptions as follows: FY2013 – 1.2% FY2014 – 1.3% FY2015 – 1.3% FY2016 – 1.3% FY2017 - 1.3% FY2018 – 1.4%
State	146,000,000	146,000,000	146,000,000	146,000,000	146,000,000	Hold Constant
Federal	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	Hold Constant
Other	19,500,000	6,500,000	6,500,000	6,500,000	6,500,000	FY14 revenue is increase by \$8.0 mil for sell of school assets. FY14 revenue is also increased by \$5.0 mil for E-rate
Total Estimated Revenue	569,800,000	561,600,000	566,900,000	572,300,800	578,100,000	
Fund Balance	25,300,000	0	0	0	0	Assume that fund balance will not be utilized in years FY2014 – FY2018
Revised Total Estimated Revenue	\$595,100,000	\$561,600,000	\$566,900,000	\$572,300,000	\$578,100,000	

# Budget Summary of Revenues and Expenditures

## Three Year Comparison

### REVENUE

	<b>FY 12 Actual</b>	<b>FY 13 Budget</b>	<b>FY 14 Budget</b>	<b>Total</b>
Local Taxes	\$444,066,379	\$395,000,000	\$401,000,000	\$1,240,066,379
Other Local Revenue	11,716,834	1,160,000	12,860,000	25,736,834
State of Georgia	140,134,932	151,500,000	145,078,949	436,713,881
Federal Sources	1,409,598	8,740,000	10,884,854	21,034,452
<b>Subtotal</b>	<b>\$597,327,743</b>	<b>556,400,000</b>	<b>\$566,744,854</b>	<b>\$1,720,472,597</b>
Fund Balance Transfer	-	18,351,208	28,378,354	46,729,562
<b>Total</b>	<b>\$597,327,743</b>	<b>\$574,751,208</b>	<b>\$595,123,803</b>	<b>\$1,767,202,754</b>

### EXPENDITURES

	<b>FY 12 Actual</b>	<b>FY 13 Budget</b>	<b>FY 14 Budget</b>	<b>Total</b>
Salaries	\$338,404,640	\$306,946,415	\$319,441,932	\$964,792,987
Employee Benefits	116,909,565	130,292,278	145,445,374	392,647,217
Professional Services	23,578,673	20,965,843	14,240,121	58,784,637
Purchased Property Services	12,479,923	11,315,989	15,087,246	38,883,158
Other Purchased Services	15,757,627	16,318,569	15,781,401	47,857,597
Supplies & Materials	40,795,399	40,251,333	37,866,280	118,913,012
Property	2,109,036	319,973	205,100	2,634,109
Other	3,491,657	3,813,098	3,806,348	11,111,103
Other Uses	42,060,200	44,527,710	43,250,000	129,837,910
<b>Total</b>	<b>\$595,586,720</b>	<b>\$574,751,208</b>	<b>\$595,123,803</b>	<b>\$1,765,461,731</b>

ATLANTA PUBLIC SCHOOLS  
FY 2014 GENERAL FUND  
PROGRAM LISTING

Program	Program Name	Approved Budget
1084	Early Intervention Program	\$ 15,433,818
1101	School Administration	35,265,300
1200	Classroom Instruction	127,591,646
1202	Kindergarten	21,918,945
1203	Substitutes	3,605,257
1215	Remedial Education	3,472,609
1218	Other Entities	214,124
1220	Textbooks	3,121,735
1221	Year Round School	199,240
1224	Extended Day	384,937
1225	Summer School	1,346,358
1228	Commencement Exercises	197,846
1229	Evening School	339,728
1230	Reading/Language Arts	204,569
1231	External Programs	422,489
1235	Foreign Language	11,987,376
1237	ESOL/Bilingual	4,839,609
1243	Mathematics	209,238
1248	Science	505,224
1255	Social Science	281,797
1261	Athletics and Intramural	2,759,967
1264	Art	5,174,165
1266	Physical Ed. Elementary	10,219,526
1267	Music	5,655,941
1268	Fine Arts	248,192
1269	Band	2,469,411
1270	Orchestra	2,260,404
1271	Performing Arts	1,337,685
1277	JROTC (Army)	3,495,931
1280	Residential Facilities	942,000
1301	Exceptional Children	39,874,666
1303	Gifted and Talented	11,278,277
1305	Gifted and Talented Summer Program	130,571
1306	Services for Students	166,736
1307	SILD	158,563
1309	School Social Workers	3,266,186
1310	Health	3,467,914
1503	Expanded Day/Special Project	13,282
1506	Professional Development	710,070
1507	Teaching and Learning	1,710,218
1509	Psychologists	2,483,983
1510	Counseling	11,241,516
1511	School Improvement & Leadership Dev	842,542
1512	Office of Student Services	163,317
1513	Testing and Assessment	577,004
1597	Parental Involvement/Comm Alliances	129,015
1598	Student Programs and Services	502,959
1610	Deputy Superintendent - Instruction	590,729
1614	Administrative Services	688,067
1627	Forrest Hill Academy	744,071

ATLANTA PUBLIC SCHOOLS  
FY 2014 GENERAL FUND  
PROGRAM LISTING

Program	Program Name	Approved Budget
1629	Exceptional Children - Admin	2,997,072
1642	Records Center	317,542
1674	West Region	214,489
1675	South Region	251,054
1676	East Region	344,383
1677	North Region	366,839
1681	Research and Evaluation	455,558
1693	Student Placement and Appeals	407,052
2405	Career Education	7,206,580
6520	Security	4,249,482
6521	Safety	5,422,394
6619	Student Transportation Services	17,566,371
6632	Warehouse Services	397,394
6644	Deputy Superintendent - Operations	421,522
6691	CLL Building Operations	163,386
6700	Facilities Services	1,946,236
6701	Building Operations	6,033,721
6703	Utilities	17,274,833
6704	Fleet Maintenance and Operations	985,683
6705	Carpentry, Masonry, Roofs, etc.	1,212,503
6706	Electrical	1,086,471
6707	Field Program Administration	4,190,947
6709	Furniture	30,000
6710	Grounds and Pest Control	2,758,334
6711	HVAC/Facility Systems & Equipment	4,723,150
6712	Painting	597,556
6713	Plumbing	760,604
6714	Program Administration	1,619,170
6716	Custodial Support	7,091,840
6720	Facilities Planning and Construction	369,813
7630	Purchasing & Supply Services	1,023,732
7635	Budget Department	1,014,206
7638	Accounting	1,131,713
7640	Accounts Payable	492,741
7641	Financial Services	1,113,598
7666	Payroll	637,142
7667	School Based Accounting	769,245
7668	Treasury Services	278,296
7683	Grants Accounting	572,169
8002	Internal Resolution	389,383
8003	Human Resource Information	166,959
8004	Personnel Services	3,320,708
8005	Human Resource Services	578,110
8006	Risk Management	1,122,271
8007	Insurance	1,936,957
8253	Organizational Advancement	1,496,287
8501	Internal Compliance	970,264
8699	Board of Education	467,398
8700	Archives	96,942
8502	Superintendent	816,910

ATLANTA PUBLIC SCHOOLS  
FY 2014 GENERAL FUND  
PROGRAM LISTING

Program	Program Name	Approved Budget
8252	External Affairs	905,118
9001	AETC-Atlanta Telecom Collaborative	67,131
9004	Marketing & Community Relations	976,125
9252	Legal Contingencies	1,528,418
9253	Legal Services	3,324,853
1646	Learning Technologies	1,502,240
1505	Media Services	9,014,867
9554	Operational Technology	7,971,387
9555	Shared Services	626,973
9645	Information Application	4,775,409
9647	Information Services	3,040,801
9648	IT Policy and Governance	1,530,112
6920	District Leases	3,122,353
7650	Employee Benefits	6,000,000
7651	Unfunded Pension	48,000,000
1279	Charter Schools	43,250,000
7685	Charter Schools - Pending Case	2,915,882
2278	CTAE	3,708
2282	Residential Facilities	488,663
2328	CTAE - Apprenticeship	39,064
2329	CTAE - Middle School Support	3,614
2471	CTAE Supervision	58,538
2552	Voc- Ed Extended Day	129,251
2561	State Preschool - Handicapped State of	483,985
2622	Charter Schools (Accounting Reclass)	626,500
2671	Industry Certification	37,050
		<u><u>\$ 595,123,803</u></u>

Program #	Program Name	Position Title	Budget 2012	Budget 2013	Budget 2014
1084	Early Intervention Program	Paraprofessional	45	34	0
1084	Early Intervention Program	Teacher	299	161	201
1084 Total			344	195	201
1101	School Administration	Academy Leaders	24	37	25
1101	School Administration	Assistant Principal	51	104	105
1101	School Administration	Assistant Superintendent	0	4	0
1101	School Administration	Dean of Academics	4	4	0
1101	School Administration	Graduation Coaches	0	0	24
1101	School Administration	Instructional Coach	2	0	0
1101	School Administration	Outreach Worker	2	1	0
1101	School Administration	Office Clerk	0	35	0
1101	School Administration	Paraprofessional	36	26	0
1101	School Administration	Payroll Clerk	0	0	0
1101	School Administration	Principal - Elementary	55	50	50
1101	School Administration	Principal - Middle	15	15	15
1101	School Administration	Principal-Special Assignment E5	2	0	0
1101	School Administration	Principal-Special Assignment E6	6	0	0
1101	School Administration	Principal-Special Assignment E7	3	0	0
1101	School Administration	Principal-Special Assignment M6	1	0	0
1101	School Administration	Principal - Secondary	23	23	22
1101	School Administration	Program Administrator	3	3	3
1101	School Administration	Program Assistant	0	0	0
1101	School Administration	Registrar	14	14	14
1101	School Administration	School Clerk	55	56	101
1101	School Administration	School Secretary	97	94	90
1101 Total			393	466	449
1200	Classroom Instruction	College Access Liaison	1	0	0
1200	Classroom Instruction	College Readiness Liaison	3	0	0
1200	Classroom Instruction	Coordinator - Magnet	0	0	0
1200	Classroom Instruction	Department Chairperson	0	0	0
1200	Classroom Instruction	Dean of Academics	0	0	0
1200	Classroom Instruction	Homeless Ed Liaison	1	0	0
1200	Classroom Instruction	Instructional Coach	34	0	0
1200	Classroom Instruction	Instructional Mentor	11	0	0
1200	Classroom Instruction	Instructional Specialist	1	0	0
1200	Classroom Instruction	Educational Coordinator	1	0	0
1200	Classroom Instruction	Facilitator Math	3	0	0
1200	Classroom Instruction	Facilitator Reading	1	0	0
1200	Classroom Instruction	Leadership Support Specialist I	32	0	0
1200	Classroom Instruction	Leadership Support Specialist II	6	0	0
1200	Classroom Instruction	Paraprofessional	29	2	26
1200	Classroom Instruction	Teacher	1,560	1,663	1,604
1200 Total			1,683	1,665	1,630
1202	Kindergarten	Paraprofessional	176	185	197
1202	Kindergarten	Teacher	217	222	197
1202 Total			393	407	394
1203	Substitutes		0	0	0
1203 Total			0	0	0
1211	Middle School Reform	Admin Asst I	1	0	0
1211	Middle School Reform	Coordinator	1	0	0
1211	Middle School Reform	Instructional Clerical	1	0	0
1211	Middle School Reform	Program Administrator	1	0	0
1211	Middle School Reform	Project Manager	1	0	0
1211	Middle School Reform	School Administrative Support	0	0	0
1211	Middle School Reform	Teacher	1	0	0
1211	Middle School Reform	Teacher In Residence	3	0	0
1211 Total			9	0	0
1215	Remedial Education	Teacher	30	38	45
1215 Total			30	38	45
1218	Other Entities	Principals	0	0	0
1218 Total			0	0	0
1229	Evening School	Assistant Principal - Alternative	1	1	0
1229 Total			1	1	0
1230	Reading/Language Arts	Administrative Assistant I	1	0	1
1230	Reading/Language Arts	Director of Literacy	1	0	0
1230	Reading/Language Arts	Coordinator - Education	0	0	1
1230 Total			2	0	2
1231	External Programs	Administrative Assistant I	1	1	1
1231	External Programs	Coordinator	1	0	0
1231	External Programs	Director	1	1	1
1231	External Programs	Education Specialist	2	2	0
1231	External Programs	Executive Director	1	0	0
1231	External Programs	Model Teacher	0	0	0
1231 Total			6	4	2
1235	Foreign Language	Coordinator - Education	1	1	1
1235	Foreign Language	Teacher	113	113	154
1235 Total			114	114	155
1237	ESOL/Bilingual	Coordinator - Education	0	0	0
1237	ESOL/Bilingual	General Clerk	0	0	0
1237	ESOL/Bilingual	Liaison	0	0	0
1237	ESOL/Bilingual	Interpreter	1	1	1
1237	ESOL/Bilingual	Paraprofessional	25	19	20
1237	ESOL/Bilingual	Teacher	38	47	46
1237 Total			64	67	67

1243	Mathematics	Admin Asst	1	1	1
1243	Mathematics	Coordinator - Education	1	0	1
1243	Mathematics	Instructional Coach	0	0	0
1243	Mathematics	Teacher	1	0	0
1243 Total			3	1	2
1247	Center International Studies - N. Atlanta	Coordinator - Education	1	0	0
1247 Total			1	0	0
1248	Science	Coordinator - Education	0	0	1
1248	Science	Program Manager	1	0	0
1248	Science	Project Admin	1	1	0
1248 Total			2	1	1
1255	Social Science	Coordinator - Education	1	1	1
1255 Total			1	1	1
1261	Athletics and Intramural	Accounting Assistant II	1	1	1
1261	Athletics and Intramural	Administrative Assistant I	1	1	1
1261	Athletics and Intramural	Coordinator - Education	1	0	0
1261	Athletics and Intramural	Director	1	1	1
1261	Athletics and Intramural	Program Manager	1	2	2
1261 Total			5	5	5
1264	Art	Director	0	1	0
1264	Art	Coordinator - Education	1	1	0
1264	Art	Teacher - Art	0	0	67
1264	Art	Teacher - Performing Arts	0	0	0
1264	Art	Teacher	41	40	0
1264 Total			42	42	67
1266	Physical Ed. Elementary	Coordinator - Education	1	0	1
1266	Physical Ed. Elementary	Director	1	1	0
1266	Physical Ed. Elementary	Project Manager	0	1	0
1266	Physical Ed. Elementary	Admin Asst	0	0	1
1266	Physical Ed. Elementary	Teacher	63	63	131
1266 Total			65	65	133
1267	Music	Coordinator	0	0	1
1267	Music	Administrative Assistant I	2	1	1
1267	Music	Teacher(Music, Band Orch, Harp)	65	66	63
1267 Total			67	67	65
1269	Band	Teacher	0	0	33
1269 Total			0	0	33
1270	Orchestra	Teacher	0	0	29
1270 Total			0	0	29
1271	Performing Arts	Teacher	0	0	17
1271 Total			0	0	17
1272	Teaching and Learning Administration	Assistant Superintendent	0	0	0
1272 Total			0	0	0
1277	JROTC (Army)	Administrative Assistant	1	1	0
1277	JROTC (Army)	Military Property Custodian II	1	1	1
1277	JROTC (Army)	ROTC NCO	28	33	40
		Director	0	0	1
		Sgt. Major of Operations	0	0	1
1277	JROTC (Army)	ROTC Officer	11	9	0
1277	JROTC (Army)	Deputy Director for HST/MS	1	1	1
1277	JROTC (Army)	ROTC Supply Officer	1	1	0
1277 Total			43	46	44
1301	Exceptional Children	Audiologist	2	2	0
1301	Exceptional Children	Behavioral Specialist	5	4	4
1301	Exceptional Children	Coordinator - Education	1	0	0
1301	Exceptional Children	Instructional Facilitator	2	0	0
1301	Exceptional Children	Outreach Workers	3	1	1
1301	Exceptional Children	Paraprofessional	157	139	99
1301	Exceptional Children	Teacher	342	336	388
1301	Exceptional Children	Therapist	5	5	30
1301 Total			517	487	522
1303	Gifted and Talented	Administrative Asst. I	0	1	1
1303	Gifted and Talented	Coordinator - Education	1	1	1
1303	Gifted and Talented	Teacher	116	125	140
1303 Total			117	127	142
1306	Service for Students	Assistant Superintendent	0	0	0
1306 Total			0	0	0
1307	School Improvement & Leadership Development	Assistant Superintendent	0	0	0
1307 Total			0	0	0
1309	School Social Workers	Clerks	0	0	1
1309	School Social Workers	Coordinator	0	0	1
1309	School Social Workers	Liaison	0	0	0
1309	School Social Workers	Specialist	0	0	1
1309	School Social Workers	Homeless Ed Liaison	0	0	1
1309	School Social Workers	Social Worker	0	0	29
1309 Total			0	0	33
1310	Health	Clerks	0	0	1
1310	Health	Liaison	0	0	0
1310	Health	General Clerk & Specialist	0	0	0
1310	Health	Licensed Practical Nurse	0	0	3
1310	Health	Lead Nurse(Manager)	0	0	2
1310	Health	School Nurse	0	0	18

1310 Total			0	0	24
1490	Voc Home Economics	Teacher	2	2	0
1490 Total			2	2	0
1492	Distributive Marketing Ed./OJT	Teacher	1	1	0
1492 Total			1	1	0
1494	Trade and Industrial Ed.	Teacher	22	24	0
1494 Total			22	24	0
1501	Student Services	Coordinator - Education	1	0	0
1501	Student Services	Coordinator - Nursing Svcs	1	0	0
1501	Student Services	Clerk	0	0	0
1501	Student Services	Coordinator	0	0	0
1501	Student Services	General Clerk & Specialist	0	0	0
1501	Student Services	Homeless Ed Liaison	0	0	0
1501	Student Services	Coordinator -Social Wrk Svcs	0	1	0
1501	Student Services	Licensed Practical Nurse	2	2	0
1501	Student Services	Outreacher Worker	0	2	0
1501	Student Services	Lead Nurse(Manager)	0	2	0
1501	Student Services	School Nurse	18	19	0
1501	Student Services	Social Worker	30	29	0
1501 Total			52	55	0
1502	Guidance/Psychological Testing	College Bound Advisir	1	0	0
1502	Guidance/Psychological Testing	Coordinator-Education	1	0	0
1502	Guidance/Psychological Testing	Coordinator-Psych Svcs	0	1	0
1502	Guidance/Psychological Testing	Coordinator-Counsel Svcs	0	1	0
1502	Guidance/Psychological Testing	Project Admin	0	1	0
1502	Guidance/Psychological Testing	General Clerk	4	3	0
1502	Guidance/Psychological Testing	Primary Counselor	54	43	0
1502	Guidance/Psychological Testing	Psychologist	20	19	0
1502	Guidance/Psychological Testing	Secondary Counselor	54	68	0
1502 Total			134	136	0
1503	Expanded Day/Special Project	Project Manager	1	1	1
1503 Total			1	1	1
1505	Media Services	Administrative Assistant I	1	1	0
1505	Media Services	AV Specialist	1	1	0
1505	Media Services	Coordinator - Education	0	0	0
1505	Media Services	General Clerk	1	1	0
1505	Media Services	Media Specialist	97	89	88
1505	Media Services	Media Coordinator	0	1	1
1505	Media Services	Paraprofessional	31	20	27
1505	Media Services	Program Assistant	0	0	0
1505 Total			131	113	116
1506	Professional Development	Administrative Assistant I	3	3	2
1506	Professional Development	Director Org & Prof Learning	1	0	1
1506	Professional Development	Education Coordinator	1	0	0
1506	Professional Development	Executive Director	1	0	0
1506	Professional Development	Director of Special Assignments	0	0	0
1506	Professional Development	General Clerk	1	1	1
1506	Professional Development	Education Specialist	0	0	0
1506	Professional Development	Prof. Dev Specialist	5	5	1
1506	Professional Development	Instructional Mentor	5	0	0
1506	Professional Development	Building Administrator	0	0	1
1506	Professional Development	Teacher In Residence	0	0	0
1506 Total			17	9	6
1507	Teaching and Learning	Administrative Assistant I	0	0	4
1507	Teaching and Learning	Coordinators	0	0	3
1507	Teaching and Learning	Education Specialist	0	0	1
1507	Teaching and Learning	Assistant Superintendent	0	0	1
1507	Teaching and Learning	General Clerk	1	1	0
1507	Teaching and Learning	Project Manager	0	0	0
1507	Teaching and Learning	Program Manager	1	0	0
1507 Total			2	1	9
1509	Psychologists	Administrative Assistant	0	0	2
1509	Psychologists	Coordinator	0	0	1
1509	Psychologists	Psychologist	0	0	20
1509 Total			0	0	23
1510	Counseling	Coordinator	0	0	2
1510	Counseling	Primary Counselor	0	0	43
1510	Counseling	Secondary Counselor	0	0	68
1510 Total			0	0	113
1511	School Improvement &Leadership Dev.	Administrative Assistant	0	0	3
1511	School Improvement &Leadership Dev.	Director	0	0	1
1511	School Improvement &Leadership Dev.	Assistant Superintendent	0	0	1
1511	School Improvement &Leadership Dev.	Mentors	0	0	3
1511	School Improvement &Leadership Dev.	Specialist	0	0	2
1511 Total			0	0	10
1512	Office of Student Services	Administrative Assistant	0	0	1
1512	Office of Student Services	Clerk	0	0	1
1512	Office of Student Services	Liaison	0	0	1
1512 Total			0	0	3
1513	Testing and Assessment	Administrative Assistant	0	0	1
1513	Testing and Assessment	Director	0	0	1
1513	Testing and Assessment	Manager	0	0	1
1513	Testing and Assessment	Research Associates	0	0	3
1513	Testing and Assessment	Specialists	0	0	3
1513 Total			0	0	9
1597	Parental Involvement/Comm Alliances	Family Involvement Liaison	1	1	0



1597	Parental Involvement/Comm Alliances	Administrative Assistant	0	0	1
1597	Parental Involvement/Comm Alliances	Clerk	0	0	1
1597	Parental Involvement/Comm Alliances	General Clerk	0	0	0
1597 Total			1	1	2
1598	Student Programs and Services	Administrative Assistant I	1	1	0
1598	Student Programs and Services	Director - OSPS	1	1	1
1598	Student Programs and Services	Education Coordinator	1	1	0
1598	Student Programs and Services	Parent Liaison	0	0	0
1598	Student Programs and Services	Executive Director	1	1	0
1598	Student Programs and Services	Liaison-Executive Director	1	1	0
1598	Student Programs and Services	General Clerk	1	1	0
1598 Total			6	6	1
1610	Deputy Superintendent - Instruction	Accounting Assistant	0	1	0
1610	Deputy Superintendent - Instruction	Administrative Assistant	2	2	0
1610	Deputy Superintendent - Instruction	Administrative Manager	1	1	1
1610	Deputy Superintendent - Instruction	Administrative Assistant III	0	0	0
1610	Deputy Superintendent - Instruction	Budget Analyst	0	3	0
1610	Deputy Superintendent - Instruction	Budget Manager	0	1	0
1610	Deputy Superintendent - Instruction	Communications Liaison	0	1	0
1610	Deputy Superintendent - Instruction	Compliance Coordinator	0	3	0
1610	Deputy Superintendent - Instruction	Deputy Superintendent	1	1	1
1610	Deputy Superintendent - Instruction	Director	1	1	1
1610	Deputy Superintendent - Instruction	FTE Coordinator	0	1	0
1610	Deputy Superintendent - Instruction	Grants Coordinator	0	1	0
1610	Deputy Superintendent - Instruction	Grants Manager	0	1	0
1610	Deputy Superintendent - Instruction	Special Asst to the Deputy Supt	1	1	1
1610	Deputy Superintendent - Instruction	Senior Accountant	1	1	0
1610 Total			7	19	4
1614	Administrative Services	Admin on Spec Assignment	0	0	0
1614	Administrative Services	Administrative Assistant	0	0	0
1614	Administrative Services	Assistant Superintendent	0	0	1
1614	Administrative Services	Budget Analyst	0	0	1
1614	Administrative Services	Coordinator	0	0	2
1614	Administrative Services	Director	0	0	1
1614	Administrative Services	Manager	0	0	1
1614 Total			0	0	6
1627	Forrest Hills Academy	Instructional Coach ST5	2	5	5
1627	Forrest Hills Academy	Instructional Coach ST6	3	0	0
1627	Forrest Hills Academy	Instructional Coach ST7	1	0	0
1627 Total			6	5	5
1628	Non-Traditional Education	Assistant Principal	1	1	0
1628	Non-Traditional Education	Assistant Principal - Alternative	0	0	0
1628	Non-Traditional Education	Teacher	5	8	0
1628 Total			6	9	0
1629	Exceptional Children - Admin	Administrative Assistant I	1	1	1
1629	Exceptional Children - Admin	Assistant Director	0	0	1
1629	Exceptional Children - Admin	Audiology	0	0	3
1629	Exceptional Children - Admin	Executive Director	0	0	1
1629	Exceptional Children - Admin	Coordinator - Education	9	0	8
1629	Exceptional Children - Admin	Therapist	0	0	8
1629	Exceptional Children - Admin	Teacher	0	0	0
1629	Exceptional Children - Admin	Director	1	0	0
1629	Exceptional Children - Admin	General Clerk	4	1	3
1629 Total			15	2	25
1642	Records Center	Administrative Assistant I	1	1	0
1642	Records Center	Coordinator	0	0	1
1642	Records Center	Records Center Liaison	1	1	0
1642	Records Center	Records Clerk	3	3	2
1642 Total			5	5	3
1646	Learning Technology (IT)	Administrative Assistant I	1	1	0
1646	Learning Technology (IT)	Executive Director - Instr Tech	0	0	1
1646	Learning Technology (IT)	Instruct Tech Trainer	0	0	2
1646	Learning Technology (IT)	Program Manager	0	0	1
1646	Learning Technology (IT)	Director	1	1	1
1646	Learning Technology (IT)	E-Learning Specialist	2	2	0
1646	Learning Technology (IT)	Digital Content Specialist	0	0	4
1646	Learning Technology (IT)	Instruct Tech Specialist	14	9	7
1646	Learning Technology (IT)	Trainer	0	0	0
1646 Total			18	13	16
1674	West Region	Administrative Assistant I	1	1	1
1674	West Region	Executive Director	1	1	1
1674 Total			2	2	2
1675	South Region	Administrative Assistant I	1	1	1
1675	South Region	Executive Director	1	1	1
1675 Total			2	2	2
1676	East Region	Administrative Assistant I	1	1	1
1676	East Region	Principal on Spec Assignment	0	0	1
1676	East Region	Executive Director	1	1	1
1676 Total			2	2	3
1677	North Region	Administrative Assistant I	1	1	1
1677	North Region	Principal on Spec Assignment	0	0	1
1677	North Region	Executive Director	1	1	1
1677 Total			2	2	3
1678	Office of High Schools	Administrative Assistant I	2	0	0
1678	Office of High Schools	Administrative Mgr-HS Office	1	0	0
1678	Office of High Schools	Asst Supt HS Transformation	1	0	0
1678	Office of High Schools	Coordinator	1	0	0
1678	Office of High Schools	Counseling Coordinator of HS	1	0	0

1678	Office of High Schools	Data Specialist	1	0	0
1678	Office of High Schools	Director	0	0	0
1678	Office of High Schools	Coordinator, Education	1	0	0
1678	Office of High Schools	Executive Director	2	0	0
1678	Office of High Schools	Implementation Specialist	3	0	0
1678	Office of High Schools	Instructional Coach	18	0	0
1678	Office of High Schools	Oper Acad Supp Liaison	1	0	0
1678	Office of High Schools	Program Admin HS Office	1	0	0
1678	Office of High Schools	Proj Adm-Inst & Stu Support	1	0	0
1678	Office of High Schools	Proj Adm-Stu Sup	1	0	0
1678	Office of High Schools	Project Admin HS Office	1	0	0
1678	Office of High Schools	Project Mgr-Grant Mgmt	1	0	0
1678	Office of High Schools	Research Asst	1	0	0
1678	Office of High Schools	School Admin Liaison	1	0	0
1678	Office of High Schools	Student Svcs Coordinator	1	0	0
1678 Total			40	0	0
1680	Research Planning & Accountability (Split into Testing and Assessment/Research & Evaluation)	Administrative Assistant I	7	7	0
1680	Research Planning & Accountability	Benchmark Support Specialist	1	1	0
1680	Research Planning & Accountability	Demographer	1	1	0
1680	Research Planning & Accountability	Director	1	1	0
1680	Research Planning & Accountability	Executive Director	1	0	0
1680	Research Planning & Accountability	Project Admin College & Tech Ed	1	0	0
1680	Research Planning & Accountability	Program Administrator	0	0	0
1680	Research Planning & Accountability	Research Associate	5	3	0
1680	Research Planning & Accountability	Senior Research Associate	2	0	0
1680	Research Planning & Accountability	Testing Program Specialist	2	2	0
1680	Research Planning & Accountability	Warehouse Supervisor	1	1	0
1680	Research Planning & Accountability	Warehouse Technician	1	1	0
1680 Total			23	17	0
1681	Research and Evaluation	Administrative Assistant	0	0	1
1681	Research and Evaluation	Director	0	0	1
1681	Research and Evaluation	Research Assistant	0	0	1
1681	Research and Evaluation	Research Associates	0	0	2
1681 Total			0	0	5
1688	Project GRAD	Program Administrator	1	0	0
1688	Project GRAD	Administrative Asst I	1	0	0
1688	Project GRAD	College Access Specialist	3	0	0
1688	Project GRAD	Project Administrator	3	0	0
1688 Total			8	0	0
1693	Student Placement and Appeals	Administrative Assistant I	1	2	2
1693	Student Placement and Appeals	Dean Student Discipline	0	1	1
1693	Student Placement and Appeals	General Clerk	1	0	0
1693	Student Placement and Appeals	Student Placement Liaison	0	1	1
1693 Total			2	4	4
2405	Career Education	Accounting Assistant I	1	1	0
2405	Career Education	Administrative Assistant I	1	2	2
2405	Career Education	Career Tech Facilitator	1	0	0
2405	Career Education	Coordinator - Education	1	0	1
2405	Career Education	Director	1	0	1
2405	Career Education	Education Specialist	1	1	1
2405	Career Education	Manager	0	0	1
2405	Career Education	General Clerk	1	1	0
2405	Career Education	Model Teacher-CTAE	1	0	0
2405	Career Education	Program Admin-College & Career Readiness	1	0	0
2405	Career Education	Program Specialist	1	1	2
2405	Career Education	ParaPro	0	1	0
2405	Career Education	Teacher	2	2	71
2405 Total			12	9	79
2408	Career Education Exploration (PECE)	Career ED Specialist	1	1	0
2408	Career Education Exploration (PECE)	Teacher	13	12	0
2408 Total			14	13	0
<b>Grand Total Instruction</b>			<b>4,286</b>	<b>4,126</b>	<b>4,378</b>
6520	Security	Administrative Assistant I	3	3	3
6520	Security	Assistant Director Security	1	1	1
6520	Security	Building Integration/Sys Prog	1	1	0
6520	Security	Building Systems Technician	2	2	1
6520	Security	Crime Analyst	1	1	1
6520	Security	Dispatchers	0	0	0
6520	Security	Director	1	1	1
6520	Security	Investigator	0	0	0
6520	Security	Low Voltage Technician	5	5	0
6520	Security	Receptionist	1	0	0
6520	Security	Training Officer	0	1	1
6520	Security	School Crossing Guard Spvsr	1	1	1
6520	Security	School Crossing Guard	1	0	0
6520	Security	Systems Support Tech	0	1	0
6520	Security	Sergeant	0	0	0
6520	Security	Security Analyst	4	4	4
6520	Security	Security Guard	0	0	0
6520	Security	Security Support Clerk	1	1	1
6520	Security	Security Assistant II	1	1	0
6520 Total			23	23	14
6521	Safety	Administrative Assistant I	0	0	0
6521	Safety	Assistant Director Security	0	0	0
6521	Safety	Building Integration/Sys Prog	0	0	1
6521	Safety	Building Systems Technician	0	0	2
6521	Safety	Captain	0	0	0
6521	Safety	Crime Analyst	0	0	0
6521	Safety	Crossing Guard Supervisor	0	0	0
6521	Safety	Dispatchers	0	0	0

6521	Safety	Director	0	0	0
6521	Safety	Electronic Technician	0	0	0
6521	Safety	Emergency Compliance Manager	0	0	0
6521	Safety	Investigator	0	0	0
6521	Safety	Low Voltage Technician	0	0	5
6521	Safety	Training Officer	0	0	0
6521	Safety	Safety Monitors	0	0	0
6521	Safety	School Resource Officers	0	0	0
6521	Safety	Systems Support Tech	0	0	0
6521	Safety	Sergeant	0	0	0
6521	Safety	Security Analyst	0	0	0
6521	Safety	Security Support Clerk	0	0	0
6521	Safety	Security Assistant II	0	0	1
6521 Total			0	0	9
6619	Transportation Services	Accounting Assistant	1	0	0
6619	Transportation Services	Administrative Assistant I	2	2	2
6619	Transportation Services	Administrative Clerk	2	1	1
6619	Transportation Services	Assistant Director of Transportation	3	2	3
6619	Transportation Services	Asst Maintenance Supervisor	1	1	2
6619	Transportation Services	Asst Transportation Supervisor	4	4	5
6619	Transportation Services	Fleet Maintenance Mechanic I	10	10	11
6619	Transportation Services	Fleet Maintenance Mechanic II	2	2	2
6619	Transportation Services	Database Analyst	1	2	1
6619	Transportation Services	Data Analyst	0	0	1
6619	Transportation Services	Director	1	1	1
6619	Transportation Services	Dispatcher	3	3	3
6619	Transportation Services	General Clerk	3	3	3
6619	Transportation Services	Maintenance Supervisor	0	0	0
6619	Transportation Services	Payroll Administrator	1	0	0
6619	Transportation Services	Payroll Clerk	1	3	3
6619	Transportation Services	Receptionist	0	0	0
6619	Transportation Services	School Bus Driver 4HR	269	264	264
6619	Transportation Services	School Bus Driver 5HR	20	15	15
6619	Transportation Services	Transportation Specialist	1	1	1
6619	Transportation Services	Transportation Supervisor	6	5	5
6619	Transportation Services	Warehouse Technician	1	0	0
6619 Total			332	319	323
6632	Warehouse Services	Administrative Assistant I	1	1	1
6632	Warehouse Services	Delivery Driver	1	1	1
6632	Warehouse Services	Logistic Supply Supervisor	1	1	1
6632	Warehouse Services	Warehouse Technician	6	5	5
6632 Total			9	8	8
6644	Deputy Superintendent - Operations	Admin Manager-Operations	1	1	1
6644	Deputy Superintendent - Operations	Deputy Superintendent	1	1	1
6644	Deputy Superintendent - Operations	Special Asst to the Deputy Supt	1	1	1
6644 Total			3	3	3
6691	CLL Building Operations	General Clerk	1	1	1
6691 Total			1	1	1
6700	Facilities Services	Accounting Assistant II	2	2	2
6700	Facilities Services	Accounting Supervisor	1	1	1
6700	Facilities Services	Administrative Assistant I	4	4	4
6700	Facilities Services	Administrative Services Supervisor	1	1	1
6700	Facilities Services	Building Services Manager	1	1	0
6700	Facilities Services	Building Integration/Svc Programmer	0	0	0
6700	Facilities Services	Contract Specialist	1	0	0
6700	Facilities Services	Contract Svcs Administrator	1	1	1
6700	Facilities Services	Delivery Driver	1	3	0
6700	Facilities Services	Director Maintenance	0	0	1
6700	Facilities Services	Director-Admin. & Maintenance	1	1	1
6700	Facilities Services	Director-General Svcs	0	1	1
6700	Facilities Services	Executive Director	1	1	1
6700	Facilities Services	Finance Business Process Manager	1	1	1
6700	Facilities Services	General Clerk	0	0	3
6700	Facilities Services	Project Assistant	0	0	1
6700	Facilities Services	Manager - Properties Development	1	1	1
6700	Facilities Services	Resource Manager	1	1	0
6700 Total			17	19	19
6701	Building Operations	Custodian	168	184	161
6701	Building Operations	Lead Custodian	28	0	0
6701 Total			196	184	161
6703	Utilities	Project Manager	0	0	1
6703	Utilities	General Clerk	0	0	1
6703	Utilities	Energy & Environ Spvrs	1	1	1
6703 Total			1	1	3
6704	Fleet Maintenance & Operations	Auto Mechanic	6	2	2
6704	Fleet Maintenance & Operations	Lead Automotive Mechanic	0	0	0
6704	Fleet Maintenance & Operations	School Bus Mechanic	0	4	4
6704	Fleet Maintenance & Operations	School Bus Mechanic II	1	1	1
6704 Total			7	7	7

6705	Carpentry, Masonry, Metal, Glazing and Roofs	Carpenter	3	3	3
6705	Carpentry, Masonry, Metal, Glazing and Roofs	Facilities Maint Generalist	1	2	0
6705	Carpentry, Masonry, Metal, Glazing and Roofs	Glazier	1	0	0
6705	Carpentry, Masonry, Metal, Glazing and Roofs	Locksmith	2	2	2
6705	Carpentry, Masonry, Metal, Glazing and Roofs	Plumber	0	0	0
6705	Carpentry, Masonry, Metal, Glazing and Roofs	Roofer	2	1	2
6705 Total			9	8	7
6706	Electrical	Electrician	6	7	7
6706 Total			6	7	7
6707	Field Program Administration	Crew Leader	2	2	0
6707	Field Program Administration	Custodial Service Specialist	1	1	0
6707	Field Program Administration	Equipment Operator	2	0	0
6707	Field Program Administration	Facilities Maintenance Generalist	3	6	8
6707	Field Program Administration	General Maintenance Worker	12	12	9
6707	Field Program Administration	Installer	4	0	0
6707	Field Program Administration	Laborer	1	1	1
6707	Field Program Administration	Maintenance Supervisor	1	1	0
6707	Field Program Administration	Operations Manager	17	14	15
6707	Field Program Administration	Site Manager	49	49	50
6707	Field Program Administration	Systems Programmer I	1	1	1
6707 Total			93	87	84
6710	Grounds and Pest Control	Crew Leader	0	0	2
6710	Grounds and Pest Control	General Maintenance Worker	0	0	3
6710	Grounds and Pest Control	Maintenance Supervisor	0	0	2
6710 Total			0	0	7
6711	HVAC/Facility Systems & Equipment	Admin Clerk	0	0	1
6711	HVAC/Facility Systems & Equipment	Maintenance Supervisor	0	0	1
6711	HVAC/Facility Systems & Equipment	HVAC Planner/Inspector	1	1	1
6711	HVAC/Facility Systems & Equipment	HVAC Technician	11	11	16
6711	HVAC/Facility Systems & Equipment	HVAC Service Manager	1	1	1
6711	HVAC/Facility Systems & Equipment	HVAC Specialist	2	2	2
6711 Total			15	15	22
6712	Painting	Painter I	11	10	10
6712	Painting	Plasterer	0	0	0
6712 Total			11	10	10
6713	Plumbing	Plumber	6	7	7
6713 Total			6	7	7
6714	Program Administration	Admin Clerk	0	0	7
6714	Program Administration	Building Services Manager	0	0	1
6714	Program Administration	Delivery Driver	0	0	3
6714	Program Administration	Director	1	1	0
6714	Program Administration	General Clerk	7	7	3
6714	Program Administration	Maintenance Manager	5	5	6
6714	Program Administration	Maintenance Supervisor	7	7	7
6714	Program Administration	SRT Admin Clerk	5	5	0
6714	Program Administration	Warehouse Supervisor	1	1	1
6714	Program Administration	Warehouse Technician I	2	2	1
6714	Program Administration	Warehouse Technician II	0	0	1
6714	Program Administration	Resource Manager	0	0	1
6714 Total			28	28	31
6716	Custodial Support	Custodial Service Inspector I	5	0	0
6716	Custodial Support	Custodial Service Specialist	0	0	1
6716 Total			5	0	1
6720	Facilities Planning and Construction	Director - Capital Projects	1	1	1
6720	Facilities Planning and Construction	Demographer	0	0	1
6720	Facilities Planning and Construction	Engineering Technician	1	1	1
6720	Facilities Planning and Construction	Planner	0	1	1
6720	Facilities Planning and Construction	Program Manager	0	0	1
6720	Facilities Planning and Construction	Project Manager	3	3	3
6720	Facilities Planning and Construction	System Support Tech	1	0	0
6720 Total			6	6	8
<b>Grand Total Operations</b>			<b>768</b>	<b>733</b>	<b>732</b>
7502	Charter Schools Administration	Administrative Asst II	1	1	0
7502	Charter Schools Administration	Coordinator	1	1	0
7502	Charter Schools Administration	Director	1	0	0
7502	Charter Schools Administration	Executive Director	0	1	0
7502	Charter Schools Administration	Finance Manager	1	0	0
7502	Charter Schools Administration	Manager-Data Compliance	0	1	0
7502	Charter Schools Administration	Research Associate	1	1	0
7502 Total			5	5	0
7630	Purchasing & Supply Services	Administrative Assistant I	2	0	0
7630	Purchasing & Supply Services	Assistant Director	2	2	1
7630	Purchasing & Supply Services	Asst Procurement Officer	1	0	0
7630	Purchasing & Supply Services	Contract Compliance Liaison	1	0	0
7630	Purchasing & Supply Services	Contract Specialist	1	2	2
7630	Purchasing & Supply Services	Director	1	1	1
7630	Purchasing & Supply Services	E-Rate Analyst	1	0	0
7630	Purchasing & Supply Services	Procurement Assistant	2	2	2
7630	Purchasing & Supply Services	Procurement Officer	2	2	2
7630	Purchasing & Supply Services	Senior Contract Specialist	1	1	1
7630	Purchasing & Supply Services	Senior Procurement Officer	2	2	2
7630	Purchasing & Supply Services	Senior Procurement Business Analyst	0	0	1
7630 Total			16	12	12

7635	Budget Department	Administrative Assistant I	0	0	0
7635	Budget Department	Director	1	0	0
7635	Budget Department	Budget Analyst	6	0	0
7635	Budget Department	Sr Budget Analyst	3	4	4
7635	Budget Department	Dir of Fin Plan Dev	0	1	1
7635	Budget Department	Asst Dir Org Dev	0	1	0
7635	Budget Department	Asst DirBudget	0	1	1
7635	Budget Department	Asst Dir Pos Management	0	1	1
7635	Budget Department	Sr Position Management Analyst	0	2	2
7635 Total			10	10	9
7638	Accounting	Accountant	4	5	4
7638	Accounting	Accounting Assistant II	0	0	0
7638	Accounting	Accounting Supervisor	2	0	0
7638	Accounting	Manager - Accounting	1	0	0
7638	Accounting	Asst Dir Gen Accting & Cap	0	2	2
7638	Accounting	Dir Gen Accting & Cap	0	1	1
7638	Accounting	Senior Accounting Analyst	0	0	1
7638 Total			7	8	8
7640	Accounts Payable	Accounting Assistant I	0	0	0
7640	Accounts Payable	Accounts Payable Supervisor	2	0	0
7640	Accounts Payable	Accounts Payable Manager	0	0	0
7640	Accounts Payable	Accounts Payable Specialist	7	6	0
7640	Accounts Payable	Accounts Payable Associate	0	0	3
7640	Accounts Payable	Accounts Payable Analyst	0	0	2
7640	Accounts Payable	Administrative Assistant I	1	0	0
7640	Accounts Payable	Finance Specialist	1	0	0
7640	Accounts Payable	Asst Dir Accounts Payable	0	1	1
7640 Total			11	7	6
7641	Financial Services	Administrative Assistant I	0	3	3
7641	Financial Services	Administrative Assistant II	1	1	1
7641	Financial Services	Administrative Manager	1	1	1
7635	Budget Department	Asst Dir Org Dev	0	0	1
7641	Financial Services	Chief Financial Officer	1	1	1
7641	Financial Services	Deputy CFO	1	1	1
7641	Financial Services	Special Asst to the CFO	1	0	1
7641 Total			5	7	9
7666	Payroll	Director	1	1	1
7666	Payroll	Asst Dir Payroll	0	1	1
7666	Payroll	Payroll Supervisor	1	0	0
7666	Payroll	Payroll Specialist	5	5	5
7666	Payroll	Time and Attendance Spec	1	1	1
7666 Total			8	8	8
7667	School Based Accounting	Accountant	2	1	0
7667	School Based Accounting	Asst Dir School Based Svcs	0	1	1
7667	School Based Accounting	Dir School Based Svcs	1	1	1
7667	School Based Accounting	Finance Specialist	2	0	0
7667	School Based Accounting	Asst Finance School Bus Partner	0	2	0
7667	School Based Accounting	Finance School Bus Partner	0	8	5
7667	School Based Accounting	School Based Svc Supervisor	1	0	0
7667 Total			6	13	7
7668	Treasury Services	Accountant	0	0	1
7668	Treasury Services	Asst Dir Treasury	0	1	1
7668	Treasury Services	Treasury Analyst	1	1	1
7668	Treasury Services	Senior Treasury Analyst	2	1	1
7668	Treasury Services	Treasury Assistant	0	0	0
7668 Total			3	3	4
7681	Comptroller	Comptroller	1	1	0
7681 Total			1	1	0
7667	Grants Accounting	Asst Finance School Bus Partner	0	0	0
7683	Grants Accounting	Accountant	2	3	2
7683	Grants Accounting	Accounting Assistant II	1	0	0
7683	Grants Accounting	Accounting Manager - Grants	1	0	0
7683	Grants Accounting	Accounting Supervisor	1	0	0
7683	Grants Accounting	Senior Accounting Analyst	0	0	1
7683	Grants Accounting	Asst Dir of Grants	0	1	1
7683	Grants Accounting	Dir of Grants	0	1	1
7683 Total			5	5	5
7718	Financial Reporting	Manager - Accounting	1	0	0
7718	Financial Reporting	Senior Financial Analyst	2	0	0
7718 Total			3	0	0
<b>Grand Total Finance</b>			<b>75</b>	<b>74</b>	<b>68</b>
8002	Strategic HR Services Directors	Administrative Assistant I	1	1	0
8002	Strategic HR Services Directors	Director	1	0	0
8002	Strategic HR Services Directors	Prof Standards & Ethics Officer	0	0	0
8002	Strategic HR Services Directors	Employee Relations Manager	0	1	0
8002	Strategic HR Services Directors	Employee Relations Officer	4	1	0
8002	Strategic HR Services Directors	Executive Director- Strategic HR Services Director	0	0	1
8002	Strategic HR Services Directors	Admin Asst I	0	0	1
8002	Strategic HR Services Directors	Strategic HR Service Directors	0	0	5
8002 Total			6	3	7
8003	Human Resource Information	General Clerk	1	0	0
8003	Human Resource Information	HR Assistant	2	0	0
8003	Human Resource Information	HR Manager	1	0	0
8003	Human Resource Information	Compensation Analyst	0	1	0
8003	Human Resource Information	HR Systems Analyst	0	1	0
8003	Human Resource Information	Dir Compensation	0	1	0
8003 Total			4	3	0

8004	HR Operations	Administrative assistant I	1	0	1
8004	HR Operations	Administrative Manager-HR	1	0	0
8004	HR Operations	Applications Sys Admin-Taleo	1	0	0
8004	HR Operations	Director	1	0	0
8004	HR Operations	HR Assistant	3	0	0
8004	HR Operations	HR Generalist	6	0	0
8004	HR Operations	HR Information Spec	9	0	0
8004	HR Operations	HR Manager	1	0	0
8004	HR Operations	Asst HR Bus Partner	0	8	0
8004	HR Operations	Dir-Employment Svcs	0	1	0
8004	HR Operations	Dir-Workforce Planning	0	1	0
8004	HR Operations	Employment Assistant	0	1	0
8004	HR Operations	Executive Director	0	1	1
8004	HR Operations	HR Business Partner	0	6	0
8004	HR Operations	Onboarding Asst	0	2	0
8004	HR Operations	Onboarding Manager	0	1	0
8004	HR Operations	Recruitment/Staffing Analyst	0	1	0
8004	HR Operations	Staffing Asst/ Sub Svcs	0	1	0
8004	HR Operations	Workforce Planning Manager	0	1	0
8004	HR Operations	Recruitment Operations Manager	0	0	1
8004	HR Operations	Onboarding Specialist	0	0	3
8004	HR Operations	Teacher Credentialing Specialist	0	0	2
8004	HR Operations	Applicant Tracking System Analyst	0	0	1
8004	HR Operations	Call Center Operations Manager	0	0	1
8004	HR Operations	Customer Service Representative	0	0	3
8004	HR Operations	Records Management Specialist	0	0	4
8004	HR Operations	Substitute Services Specialist	0	0	1
8004	HR Operations	HR & Process Content Administrator	0	0	1
8004	HR Operations	Benefits and Risk Director	0	0	1
8004	HR Operations	Employee Benefits Manager	0	0	1
8004	HR Operations	Risk Management Administrator	0	0	1
8004	HR Operations	Retirement Benefits Specialist	0	0	1
8004	HR Operations	Health Benefits Specialist	0	0	2
8004	HR Operations	Absence Management Manager	0	0	1
8004	HR Operations	Absence Management Specialist	0	0	2
8004	HR Operations	Workers Comp/Unemployment Manager	0	0	1
8004	HR Operations	Workers Comp/Unemployment Specialist	0	0	2
8004	HR Operations	HR Technology Administrator	0	0	1
8004 Total			23	24	32
8005	Office of the CHRO	Administrative Assistant II	1	0	1
8005	Office of the CHRO	Chief Human Resource Officer	1	1	1
8005	Office of the CHRO	Project Facilitator	1	0	0
8005	Office of the CHRO	Special Asst to CHRO	1	0	0
8005	Office of the CHRO	Staff/Position Control Spec	1	0	0
8005	Office of the CHRO	Customer Svc Manager	0	1	0
8005	Office of the CHRO	Admin/Open Records Specialist	0	1	0
8005	Office of the CHRO	Records Asst	0	1	0
8005	Office of the CHRO	Ethics & Standard Officer	0	1	0
8005	Office of the CHRO	Records Clerk	0	1	0
8005 Total			5	6	2
8006	Centers of Expertise	Absence Manager Assistant	1	1	0
8006	Centers of Expertise	Absence Management Spec	1	1	0
8006	Centers of Expertise	Absence Manager Supervisor	0	0	0
8006	Centers of Expertise	Accounting Assistant II	1	1	0
8006	Centers of Expertise	Administrative Assistant I	2	2	0
8006	Centers of Expertise	Benefits Supervisor	1	1	0
8006	Centers of Expertise	Director	1	1	0
8006	Centers of Expertise	HR Assistant	3	2	0
8006	Centers of Expertise	Risk Management Specialist	2	2	0
8006	Centers of Expertise	Senior HR Assistant	1	1	0
8006	Centers of Expertise	ADA/ Fitness for Duty Position	0	1	0
8006	Centers of Expertise	Transitional Work Specialist	1	0	0
8006	Centers of Expertise	Executive Director- Center of Expertise	0	0	1
8006	Centers of Expertise	Administrative Assistant I	0	0	1
8006	Centers of Expertise	Employee Relations Manager	0	0	1
8006	Centers of Expertise	Employee Relations Officer	0	0	1
8006	Centers of Expertise	Performance Management & Compensation Director	0	0	1
8006	Centers of Expertise	Compensation Manager	0	0	1
8006	Centers of Expertise	Classification Specialist	0	0	1
8006	Centers of Expertise	Talent Acquisition Manager	0	0	1
8006	Centers of Expertise	Teacher Performance Analyst	0	0	3
8006	Centers of Expertise	Teacher Effectiveness Program Administrator	0	0	1
8006	Centers of Expertise	Instructional Mentor	0	0	5
8006	Centers of Expertise	Sourcing Analyst	0	0	2
8006 Total			14	13	19
<b>Grand Total Human Resources</b>			<b>52</b>	<b>49</b>	<b>60</b>
8251	Associate Superintendent's Office	Administrative Assistant II	1	1	0
8251	Associate Superintendent's Office	Special Asst to Superintendent	1	1	0
8251 Total			2	2	0
8252	External Affairs	Administrative Manager	1	1	1
8252	External Affairs	Associate Superintendent	0	1	0
8252	External Affairs	Board Tech Support	0	0	1
8252	External Affairs	Chief of Staff	1	0	0
8252	External Affairs	Director	4	2	2
8252	External Affairs	Executive Director	0	1	1
8252	External Affairs	Manager Public Relations	0	0	1
8252	External Affairs	External Affairs Manager	0	1	1
8252	External Affairs	Open Records/Constituent Services Specialist	1	1	1
8252 Total			7	7	8

8253	Organizational Advancement	Administrative Assistant I	0	0	0
8253	Organizational Advancement	Administrative Assistant II	1	0	0
8253	Organizational Advancement	Chief Strategy & Development Officer	1	1	1
8253	Organizational Advancement	Program Manager	4	0	0
8253	Organizational Advancement	Director - Data Quality	1	0	0
8253	Organizational Advancement	Director of Project Management	0	0	0
8253	Organizational Advancement	Project Manager II	2	3	4
8253	Organizational Advancement	Exec Dir - Cont Improvement	0	1	0
8253	Organizational Advancement	Performance Data Manager	0	1	1
8253	Organizational Advancement	Policy Compliance Officer	0	0	0
8253	Organizational Advancement	Program Director	0	3	4
8253	Organizational Advancement	Project Facilitator	0	1	1
8253	Organizational Advancement	Sr Research Associate	0	1	1
8253	Organizational Advancement	Special Assistant to Chief S & D Officer	1	1	1
8253 Total			10	12	13
<b>Grand Total Org. Adv.</b>			<b>10</b>	<b>12</b>	<b>13</b>
8501	Internal Compliance	Administrative Assistant I	1	3	0
8501	Internal Compliance	Administrative Assistant II	1	0	1
8501	Internal Compliance	Audit Compliance Manager	1	2	1
8501	Internal Compliance	Director of Internal Compliance	1	1	1
8501	Internal Compliance	Compliance Assurance Spec.	0	0	0
8501	Internal Compliance	Information Systems Audit Manager	0	0	1
8501	Internal Compliance	Internal Resolution Manager	0	1	0
8501	Internal Compliance	Internal Resolution Officer	0	2	0
8501	Internal Compliance	Internal Compliance Auditor	2	2	2
8501	Internal Compliance	Sr Information Systems Compliance Auditor	1	0	0
8501	Internal Compliance	Investigative Assistant	0	0	1
8501	Internal Compliance	Special Investigations Manager	0	0	1
8501	Internal Compliance	Senior Internal Auditor	2	2	0
8501	Internal Compliance	Internal Compliance Manager	0	0	1
8501	Internal Compliance	Internal Compliance Officer	0	0	3
8501 Total			9	13	12
<b>Grand Total Internal Compliance</b>			<b>9</b>	<b>13</b>	<b>12</b>
8502	Superintendent's Office	Administrative Assistant I	0	1	1
8502	Superintendent's Office	Administrative Assistant II	2	0	1
8502	Superintendent's Office	Director	0	0	0
8502	Superintendent's Office	Exec Asst to the Superintendent	1	0	0
8502	Superintendent's Office	Associate Superintendent	0	0	1
8502	Superintendent's Office	Sr. Administrative Manager	0	1	1
8502	Superintendent's Office	Superintendent	1	1	1
8502 Total			4	3	5
8699	Board of Education	Administrative Assistant I	1	1	1
8699	Board of Education	Administrative Manager	1	1	1
8699	Board of Education	Board Member	7	7	7
8699	Board of Education	Board Chair	1	1	1
8699	Board of Education	Board Tech Support Specialist	0	1	0
8699	Board of Education	Executive Director	0	0	1
8699	Board of Education	Board Vice Chair	1	1	1
8699	Board of Education	Exec Admin to the Board	1	1	0
8699 Total			12	13	12
<b>Grand Total Board</b>			<b>12</b>	<b>13</b>	<b>12</b>
9001	Atlanta Educational Telecommunication Collaborative	Director of Broadcasting	0	0	1
9001	Atlanta Educational Telecommunication Collaborative	Ed. Telecommunication Spec	1	1	1
9001 Total			1	1	2
9004	Marketing & Community Relations	Administrative Assistant I	1	1	1
9004	Marketing & Community Relations	Administrative Mgr-Com	1	0	0
9004	Marketing & Community Relations	Communication Officer	0	2	3
9004	Marketing & Community Relations	Chief Communications Officer	0	0	0
9004	Marketing & Community Relations	Digital Content Manager	0	1	1
9004	Marketing & Community Relations	Director	3	1	0
9004	Marketing & Community Relations	Director of New Media Communications	0	0	1
9004	Marketing & Community Relations	Executive Director	1	1	1
9004	Marketing & Community Relations	Media Production Associate	1	0	0
9004	Marketing & Community Relations	Media Production Manager	1	1	1
9004	Marketing & Community Relations	Publication Manager	0	1	1
9004	Marketing & Community Relations	Print & Digital Writer	1	0	0
9004	Marketing & Community Relations	Video Production Editor	0	0	1
9004	Marketing & Community Relations	Reprographic Specialist	1	1	1
9004	Marketing & Community Relations	Telephone Operators	2	1	1
9004 Total			12	10	12
<b>Grand Total Superintendent</b>			<b>26</b>	<b>23</b>	<b>27</b>
9252	Legal Contingencies	Asst General Counsel	1	1	1
9252	Legal Contingencies	Legal Assistant	1	1	1
9252 Total			2	2	2
9253	Legal Services	Assistant General Counsel	5	4	4
9253	Legal Services	Administrative Asst I	1	0	0
9253	Legal Services	Administrative Manager	1	1	1
9253	Legal Services	Deputy General Counsel	0	0	0
9253	Legal Services	General Counsel	1	1	1
9253	Legal Services	Legal Assistant	3	2	2
9253 Total			11	8	8
<b>Grand Total Legal</b>			<b>13</b>	<b>10</b>	<b>10</b>

9554	Operational Technology/Telecommunications	Business Relations Manager	1	0	0
9554	Operational Technology/Telecommunications	Data Specialist	1	0	0
9554	Operational Technology/Telecommunications	Data Center Technical Manager	0	0	0
9554	Operational Technology/Telecommunications	Admin I	0	0	1
9554	Operational Technology/Telecommunications	Executive Director	1	1	1
9554	Operational Technology/Telecommunications	Director	0	0	0
9554	Operational Technology/Telecommunications	IT Data Center Manager	0	1	1
9554	Operational Technology/Telecommunications	Info. Systems Operations Manager	1	1	0
9554	Operational Technology/Telecommunications	IT Manager - Telecommunications	1	1	0
9554	Operational Technology/Telecommunications	IT Project Liaison	5	0	0
9554	Operational Technology/Telecommunications	IT Environmental Analyst	0	1	1
9554	Operational Technology/Telecommunications	IT Server Storage Backup Analyst	0	2	1
9554	Operational Technology/Telecommunications	IT Server Storage Backup Specialist	0	0	1
9554	Operational Technology/Telecommunications	IT Infrastructure Architect	0	0	1
9554	Operational Technology/Telecommunications	IT Manager Systems	0	0	1
9554	Operational Technology/Telecommunications	IT Operations Director	0	0	1
9554	Operational Technology/Telecommunications	IT Systems Analyst	0	1	1
9554	Operational Technology/Telecommunications	IT Systems Specialist	0	1	1
9554	Operational Technology/Telecommunications	IT Systems Engineer Lab Specialist	0	1	1
9554	Operational Technology/Telecommunications	IT Systems Engineer Lab Analyst	0	0	1
9554	Operational Technology/Telecommunications	IT Systems-Production Svcs	0	1	0
9554	Operational Technology/Telecommunications	Network Administrator	4	7	8
9554	Operational Technology/Telecommunications	Network Planning Analyst	1	0	0
9554	Operational Technology/Telecommunications	Network Specialist	1	0	0
9554	Operational Technology/Telecommunications	Network Tech Manager	0	1	1
9554	Operational Technology/Telecommunications	Student Info Specialist	1	0	0
9554	Operational Technology/Telecommunications	Message/Email Admin Dev	1	0	0
9554	Operational Technology/Telecommunications	Senior Message/Email Admin Dev	1	0	0
9554	Operational Technology/Telecommunications	Systems Programmer I	1	0	0
9554	Operational Technology/Telecommunications	Web Developer/Designer	1	0	0
9554 Total			21	19	22
9555	Shared Services	Accounting Assistant II	1	0	0
9555	Shared Services	Administrative Assistant II	1	1	0
9555	Shared Services	Chief Information Officer	1	1	1
9555	Shared Services	IT Project Liaison	1	0	0
9555	Shared Services	IT Trainer and Develop	1	0	0
9555	Shared Services	Network Security Analyst	2	0	0
9555	Shared Services	Special Assistant to CIO	1	1	0
9555 Total			8	3	1
9645	Information Application	Administrative Assistant I	1	1	0
9645	Information Application	Administrative Assistant	1	0	1
9645	Information Application	Applications Programmer I	1	0	0
9645	Information Application	Sharepoint Manager	0	0	1
9645	Information Application	Business Analyst	2	2	2
9645	Information Application	Database Analyst	2	2	1
9645	Information Application	Database Administrator II	1	1	0
9645	Information Application	Director	4	3	1
9645	Information Application	Executive Director	1	2	1
9645	Information Application	SIS Specialist	0	0	3
9645	Information Application	Lawson Technical Manager	1	1	1
9645	Information Application	Business Process Manager	0	0	0
9645	Information Application	OP Systems Programmer	1	0	0
9645	Information Application	IT Project Manager	0	0	0
9645	Information Application	SIS Manager	0	0	1
9645	Information Application	Program Manager	1	1	0
9645	Information Application	Sr Application Programmer	4	3	0
9645	Information Application	System Programmer	0	0	0
9645	Information Application	Trainer	1	1	0
9645	Information Application	Client Support Team Lead	0	1	1
9645	Information Application	Microsoft Solution Architect	0	1	1
9645	Information Application	SIS Programmer	0	0	1
9645	Information Application	IT Systems Admin	0	1	0
9645	Information Application	IT Systems Manager-Sharepoint	0	1	0
9645	Information Application	Sr Application Support Liaison	0	0	1
9645	Information Application	Sr Web Designer	0	0	1
9645	Information Application	Sr Lawson Application Programmer	0	0	3
9645	Information Application	Sharepoint Developer	0	1	3
9645	Information Application	SIS Applications Programmer	0	0	1
9645	Information Application	SIS Program Manager	0	0	1
9645	Information Application	SIS Database Administrator	0	0	0
9645	Information Application	SQL Database Administrator	0	0	1
9645	Information Application	Student Systems Manager	0	1	0
9645	Information Application	State Reporting Liaison	1	1	1
9645	Information Application	Student Information Prog	2	1	0
9645	Information Application	Student Information Spec	4	5	0
9645	Information Application	Sr Application Support	0	1	0
9645	Information Application	Sr Systems Admin	0	1	1
9645 Total			28	32	28
9647	Information Services	Director	1	0	1
9647	Information Services	Executive Dir	0	1	0
9647	Information Services	Asset Inventory Lead	0	1	1
9647	Information Services	Client Support Tech	1	0	0
9647	Information Services	Client Support Team Leader	1	0	0
9647	Information Services	Info. Systems Consultant	1	0	0
9647	Information Services	IT Project Liaison	1	0	0
9647	Information Services	IT App Systems Manager	1	0	0
9647	Information Services	IT Integrator	0	6	3
9647	Information Services	IT System Analyst	0	0	0
9647	Information Services	Interactive Technology Analyst	0	1	1
9647	Information Services	Interactive Technology Manager	0	0	0
9647	Information Services	Program Manager	1	0	0
9647	Information Services	IT Senior Integrator	0	0	0
9647	Information Services	Project Manager	1	0	0
9647	Information Services	State Reporting Liaison	1	0	0
9647	Information Services	Student Information Prog	2	0	0
9647	Information Services	Student Information Spec	4	0	0
9647 Total			15	9	6



9648	IT Policy and Governance	Administrative Manager	0	1	1
9648	IT Policy and Governance	Administrative Assistant II	0	0	1
9648	IT Policy and Governance	Executive Director	0	1	1
9648	IT Policy and Governance	IT Budget Specialist	0	1	1
9648	IT Policy and Governance	IT Program Director	0	1	1
9648	IT Policy and Governance	IT Project Manager	0	2	0
9648	IT Policy and Governance	IT Security Forensic Engineer	0	1	0
9648	IT Policy and Governance	IT Security Manager	0	1	1
9648	IT Policy and Governance	Program Manager	0	0	2
9648	IT Policy and Governance	Senior Security Analyst	0	0	1
9648	IT Policy and Governance	Sr IT Program Manager	0	0	5
9648	IT Policy and Governance	Sr. Network Security Engineer	0	5	1
9648 Total			0	13	15
<b>Grand Total Technology</b>			<b>221</b>	<b>202</b>	<b>204</b>
			5,477	5,260	5,516

## **General Fund**

As of June 30, 2012, total fund balance in the General Fund was approximately \$82.02 million. This balance includes \$1.02 million nonspendable, \$0.30 million restricted, \$1.59 million committed, \$28.35 million assigned, and \$50.75 million unassigned fund balance. As a result of operations in fiscal year 2012, the fund balance increased by \$0.75 million. The increase in fund balance is attributable to continued diligence in monitoring costs. Additionally, the District recognized some one-time revenues in the current year from E-Rate and Tax Allocation Districts (TAD).

For Budget to Actual comparison purposes, the General Fund reported excess expenditures over final budget for the following functions:

### **Instruction**

*Salary* \$26,081,308 Due to budgets being based on larger class sizes.

### **Pupil Services**

*Non-Salary* \$2,799,451 -Due to school based supply purchases, which were are Never budgeted in the General Fund, but are the results of consolidation.

### **General Administration**

*Non-Salary* \$151,660-Due to an increase in professional purchased services.

### **Maintenance and Operations**

*Non-Salary* \$24,752,955 -Due to unfunded pension costs, which were budgeted in Business Administration.

### **Student Transportation**

*Salary* \$2,945,721- Due to new program initiatives including Saturday School and Athletics trips, which were not budgeted.

*Non-Salary* \$8,901,371 Due to unfunded pension costs, which were budgeted in Business Administration.

### **Other Support**

*Salary* \$4,651,960 -Due to unanticipated CRCT expenditures.

### **Debt Service**

*Principal* \$3,509,432 Due to refinancing of leases.

*Interest* \$661,912 Due to budget for interest being grouped with principal.

### **Title I Fund**

As of June 30, 2012, the Title I Fund has a zero fund balance as the fund is used to account for a reimbursable grant and therefore, revenues equaled expenditures.

### **Capital Projects Fund**

As of June 30, 2012, total fund balance in the Capital Projects Fund was approximately \$133.73 million. This balance includes \$112.37 million restricted and \$21.36 million assigned. The fund balance increased by \$47.93 million due primarily to a decrease in SPLOST capital expenditures and an increase in SPLOST revenues.

**Education Reform Success (ERS) Fund**

As of June 30, 2012, total fund balance in the ERS Fund was \$43.66 million, all of which is restricted. Total fund balance decreased approximately \$7.02 million from the prior fiscal year. This decrease is attributable to the School System beginning to use proceeds from the issuance of Certificates of Participation for capital outlays as well as the maturity of the first interest payments on the outstanding long-term debt.

**Other Governmental Funds**

As of June 30, 2012, total fund balance in Non-major Governmental Funds was approximately \$8.39 million. This balance included approximately \$6.26 million restricted and approximately \$2.13 million assigned. The fund balance increased by \$2.02 million in the current fiscal year as additional funding was received.

**Current Issues**

Currently known facts, decisions or conditions that are expected to significantly affect the financial position or results of operations are as follows:

- Tax revenues as well as State Quality Basic Education funding have suffered reductions. The continued support of our schools by the public, by local community organizations, and by businesses continues to be an integral part of our ability to educate our students.
- Revenue from the Special Purpose Local Option Sales Tax IV was approved in November of 2011 and the funding, beginning in August 2012, should facilitate our ability to replace and improve existing schools and add additional classrooms. Our operating budget will continue to be tight, as we expect decreased funding from the State of Georgia due to current financial conditions. Despite these challenges, we remain committed to using our financial resources efficiently to provide an exceptional educational experience for our students.

**General Fund Budgetary Highlights**

The School System's budget is prepared by the Finance Division and is a collaborative effort between the School System and the Atlanta community. The basis for preparation utilizes a zero-based approach because it has systematically provided a more accurate account of anticipated spending levels for the fiscal year.

# SPECIAL REVENUE FUND

## Budget Summary Special Revenue Funds and Expenditures Three Year Comparison

### REVENUE

	<b>FY 12 Actual</b>	<b>FY 13 Budget</b>	<b>FY 14 Budget</b>	<b>Total</b>
Federal Funds	\$80,433,946	\$111,621,935	\$90,984,387	\$283,040,268
State Funds	2,526,390	2,351,546	-	4,877,936
Lottery Funds	2,163,167	2,182,529	2,182,529	6,528,225
Other Projects	8,341,838	11,929,601	9,196,292	29,467,731
<b>Subtotal</b>	<b>\$93,465,341</b>	<b>\$128,085,611</b>	<b>\$102,363,208</b>	<b>\$323,914,160</b>
Fund Balance Transfer	86,462	-	-	86,462
<b>Total</b>	<b>\$93,551,803</b>	<b>\$128,085,611</b>	<b>\$102,363,208</b>	<b>\$324,000,622</b>

### EXPENDITURES

	<b>FY 12 Actual</b>	<b>FY 13 Budget</b>	<b>FY 14 Budget</b>	<b>Total</b>
Salaries	\$34,756,018	\$36,868,885	\$48,098,437	\$119,723,340
Employee Benefits	6,823,968	11,453,095	12,547,493	30,824,556
Professional Services	15,327,610	35,742,847	9,775,804	60,846,261
Purchased Property Services	35,430	1,047,922	638,510	1,721,862
Other Purchased Services	3,947,525	13,349,417	6,705,256	24,002,198
Supplies & Materials	15,613,279	23,654,441	18,980,716	58,248,436
Property	314,732	780,360	40,702	1,135,794
Other	3,627,124	5,188,645	5,576,289	14,392,058
Other Uses	51,738	-	-	51,738
<b>Total</b>	<b>\$80,497,424</b>	<b>\$128,085,611</b>	<b>\$102,363,208</b>	<b>\$310,946,243</b>

Budget Summary Proprietary Funds and Expenditures  
Three Year Comparison  
(Nutrition Program)

REVENUE

	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Budget</b>	<b>Total</b>
Federal Sources	\$25,415,133	\$29,071,138	\$27,164,884	\$81,651,155
<b>Subtotal</b>	\$25,415,133	\$29,071,138	\$27,164,884	\$81,651,155
Fund Balance Transfer	-	-	-	-
<b>Total</b>	<b>\$25,415,133</b>	<b>\$29,071,138</b>	<b>\$27,164,884</b>	<b>\$81,651,155</b>

EXPENDITURES

	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Budget</b>	<b>Total</b>
Salaries	\$2,852,099	\$3,828,551	\$3,981,025	\$10,661,675
Employee Benefits	362,802	770,448	770,449	1,903,699
Professional Services	15,699,648	20,191,238	18,710,752	54,601,638
Purchased Property Services	577,006	655,244	620,000	1,852,250
Other Purchased Services	489,489	796,157	618,800	1,904,446
Supplies & Materials	2,694,684	1,934,199	1,431,685	6,060,568
Property	42,626	856,141	1,007,152	1,905,919
Other	-	39,157	25,021	64,178
Other Uses	-	-	-	-
<b>Total</b>	<b>\$22,718,355</b>	<b>\$29,071,138</b>	<b>\$27,164,884</b>	<b>\$78,954,377</b>

## Special Revenue FY 2014 Programs

<b>Title Programs</b>	<b>Budget</b>
ARRA – Title I-A School Improvement G Funds - 2013	\$882,231
Title I-A School Improvement G Funds	365,864
Title I-A – Improving Academic Achievement – Odd Years	18,320,426
Title I-A School Improvement – Odd Years	1,440,114
Title VI – B Federal Preschool	359,444
Title II A – Improving Teacher Quality – Even Years	6,432,189
Title II A – Improving Teacher Quality – Odd Years	2,595,666.46
Title VI – B IDEA Flow	8,934,900.95
Title IV – B – 21 <sup>st</sup> Century CLC – Sylvan – Even Years	313,174
Title IV – B – 21 <sup>st</sup> Century CLC – Sylvan – Odd Years	205,726
Title II Adv Placement Grant – Even Years	24,600
Title IV – B 21 <sup>st</sup> Century CLC – Burgess-Peterson – Even Years	313,174
Title IV – 21 Century CLC – Burgess-Peterson – Odd Years	91,399
Title III – Limited English Program (LE) – Even Years	311,941
Title I – Improving Academic Achievement – Even Years	34,344,929.52
Title I – School Improvement – Even Years	1,518,571.43
Title IV – B 21 <sup>st</sup> Century CLC – Dobbs – Even Years	281,940
Title IV – B 21 <sup>st</sup> Century CLC – Dobbs – Odd Years	93,222
Title IV – B 21 <sup>st</sup> Century CLC – Dunbar – Even Years	313,172
Title IV – B 21 <sup>st</sup> Century CLC – Dunbar – Odd Years	114,255
Title II Adv Placement Grant – Odd Years	24,600
Title VI – B IDEA Flow Through - Disproportionality	1,082,378.72
<b>Total</b>	<b>\$78,363,918</b>

<b>Federal Funds</b>	<b>Budget</b>
Net Q - GSU	\$50,000
DHS – Coretta Scott King Academy High School	81,900
SLC – Small Learning Communities	928,194
Adult Education Corrections 0-8	40,000
Adult Education Corrections Grades 9-12	15,000
Adult Literacy ELP	40,000
Adult Education Adult Literacy Grades 0-8	356,001
Adult Education Adult Literacy Grades 9-12	50,000
Adult Education Staff Development	25,000
Prof Dev for Art Educators Program (FY12-FY14)	153,140
Vocational Education – Program Improvement	551,380
Education for Homeless Children & Youth – Even Years	50,897
Head Start Collaborative	375,195
Adult Education State Administration	95,000
ARRA – Head Start Expansion	175,102.77
Race to the Top (Year 3)	9,899,993

RT3 – Teach for America	481,591
Fresh Fruit and Vegetables I	68,748
Fresh Fruit and Vegetables II	436,527
<b>Total</b>	<b>\$13,873,668.77</b>

<b>State Funds</b>	<b>Budget</b>
Residential Treatment Center Grant	\$375,733
CTAE - Apprenticeship	40,204
CTAE Supervision	56,244
GA Lottery – Pre K	2,182,529
Voc Ed – Extended Day	122,783
State Preschool	483,985
Adult Education State Administration	95,000
Adult Literacy Project – 938-002	244,997
<i>School Nutrition Services (Proprietary Fund)</i>	<i>27,164,884</i>
<b>Total</b>	<b>\$30,766,359</b>

<b>Other Special Purpose Funds</b>	<b>Budget</b>
Project P.R.I.D.E.	\$2,155.08
Southside Early College	1,102.11
Belk Grant	2,500
3M Foundation	10,000
Metlife New Teacher Center	1,631.69
Gates – Common Core	486,575.52
Gates – Teacher Effectiveness Accelerator	956,010.57
Before/Afterschool Program	5,032.81
Athletic Events	272,629
Atlanta Education Fund-One Vision	268,117.21
Hospitality, Tourism & Marketing SLC – Douglass High	40,466.62
MDRC - Douglass	28,896.60
FY 12 Laura Bush Foundation Grant	2,865.88
Kennedy MS-Coca Cola VYP	34,861.22
Coke Ext Sch - Bethune	10,797.24
Crim-Alonzo & Gwendolyn	27,212.40
Play It Smart (Academic Coaches)	135,000
Hill Silent Auction (Hope Elem)	117
Stockett Fund-Rivers Elem	1,866
Medical Information Technology	15,017
Sal-Val Laptop Program	53,692.51
Weed & Seed (Keep Student in School Project)	4.98
Early College Grant – Even Years	21,884.48
Gates – HS Transformation Grant	313,785.84
Alliance for a Healthier Generation	27,622
Cooperative Teachers - Supervision	13,136.94



Turner-Carver Arts	4,785.76
Jackson Summer Camp	1,293.11
Fine Arts Turner	814,687.01
Charitable Giving-City of Atlanta	572
21 <sup>st</sup> Century Atlanta Scholars	3,601
Wallace Grant - CLS	83,422.66
AON Hewitt K-12 College & Career Readiness	19,946.59
McCarthy - Dressman-Carver School of Arts	5,821
UPS Grant - Fickett	37,171.51
GE Math & Science Program	877,120.53
AT&T Foundation Grant	5,165.71
Vending – Facilities Services	1,118
Vending – Maintenance Dept	1,965
Vending - CLL	2,971
NITV/Bellsouth - Clearwire	508,224.96
District Priorities	258,810
Georgia Power	51,000
Revenue – Parking Fees Collection	579,678
Revenue – Info. Proc Ctr/Teach For America	35,751
Clarity Upgrade (Formerly Efficiency Study Program	24,678.12
Target Grants	15,191.20
State Farm Carver School of Technology	29,505.09
Buckhead Life Church	9,339.86
Radio CSG	1,379,784
AETC - Communications	172,525
AETC - Legal	35,994
<b>Total</b>	<b>\$7,693,102.81</b>

Object	Position Title	FY 2013 Actual	FY 2014 Budget
1100	ASSISTIVE TECHNOLOGY SPECIALIS	3	3
1100	BOARD CERT BEHAVIOR ANALYST	1	1
1100	PARA PEC	1	0
1100	PARAPRO-1 190	1	0
1100	TCHR 1ST	4	4
1100	TCHR 2ND	1	2
1100	TCHR 2ND - RT3	1	0
1100	TCHR 3RD	2	1
1100	TCHR 4TH	6	3
1100	TCHR 5TH	2	2
1100	TCHR 5TH - RT3	1	0
1100	TCHR ADAPT PE	1	1
1100	TCHR ENGLISH	5	2
1100	TCHR ERO	1	1
1100	TCHR INTERRELATED	1	3
1100	TCHR KDG	1	1
1100	TCHR KDG - TITLE I	0	1
1100	TCHR LD	0	1
1100	TCHR LIFE SCIENCE	1	0
1100	TCHR MATH	6	6
1100	TCHR MATH - RT3	1	0
1100	TCHR PRE K-RT3	6	0
1100	TCHR SCIENCE	1	1
1100	TCHR SCIENCE - RT3	5	1
1100	TCHR SCIENCE-RT3	1	0
1100	TCHR SS	2	3
1100	TCHR TITLE 2	6	6
1100	TCHR TITLE I	34	28
1100	TCHR TITLE I - 1ST	1	2
1100	TCHR TITLE I - 6TH	1	1
1100	TCHR TITLE I - ENGLISH	2	1
1100	TCHR TITLE I - KDG	0	1
1100	TCHR TITLE I - SS	1	1
1100	TCHR TITLE II	1	1
1100	TCHR VISION	1	1
1100	TCHR-1ST	1	1
1100	TEACHER	28	14
1100	TEACHER-TANF	2	2
1100	TITLE I	1	0
1100	TRANSITION PROGRAM SPECIALIST	0	1
1120	CHILD CARE I	3	3
1120	CHILD CARE II	28	35
1120	CHILDCARE II	1	2
1120	PARAPRO-1 190	1	1

Object	Position Title	FY 2013 Actual	FY 2014 Budget
1120	TRANSITION COACH-PRE K	1	1
1180	PARA PEC 6B	1	0
1180	TCHR ADAPT PE	4	4
1400	CHILD CARE 1	4	4
1400	CHILD CARE I	34	33
1400	CHILD CARE II	1	1
1400	PARA 6B	1	1
1400	PARA AUTISM	0	1
1400	PARA KDG HRLY	1	0
1400	PARA PEC	27	28
1400	PARA PEC 6B	36	27
1400	PARA PEC PRE K	6	6
1400	PARA SPEC ED	0	1
1400	PARA TITLE I	2	4
1400	PARAPRO-1 190	7	9
1400	PARAPRO-1 HOURLY	1	1
1400	PARAPRO-2 190	2	0
1400	PARAPRO-3 190	2	2
1400	PEC PARA 6B	6	5
1400	TCHR INTERRELATED	1	0
1400	THERAPIST	1	0
1420	ADMIN ASST I	3	3
1420	ADMIN ASST II	1	2
1420	ATTENDANCE SPECIALIST-TITLE I	1	0
1420	EX DIR - INNOVATION	1	1
1420	GENERAL CLERK	4	5
1420	GENERAL CLERK-SPEC EDUCATION	0	1
1420	RESEARCH ASSOCIATE	1	1
1610	EDUCATIONAL TECH SPECIALIST	7	7
1640	THERAPIST	0	1
1710	TCHR LD	9	1
1740	PSYCHOLOGIST	1	1
1760	SOCIAL WORKER	1	1
1760	SOCIAL WORKER -SIG	1	1
1770	FAMILY SVCS SUPPORT SPECIALIST	5	5
1770	OUTREACH WORKER	1	1
1810	SCH BUS MONITOR 4HRS	46	44
1900	ATTORNEY ON SPECIAL ASSIGNMENT	1	1
1900	COORD TEACHER QUALITY - HIGH	1	0
1900	COORD TEACHER QUALITY - MIDDLE	2	2
1900	DIR SLC PROJECT (INTERIM)	1	0
1900	DIR TEACHER & LEADER QUALITY	1	1
1900	DIRECTOR BROADCASTING	1	1
1900	EDUCATION COORDINATOR	0	1
1900	FEDERAL GRANTS SPECIALIST	0	1

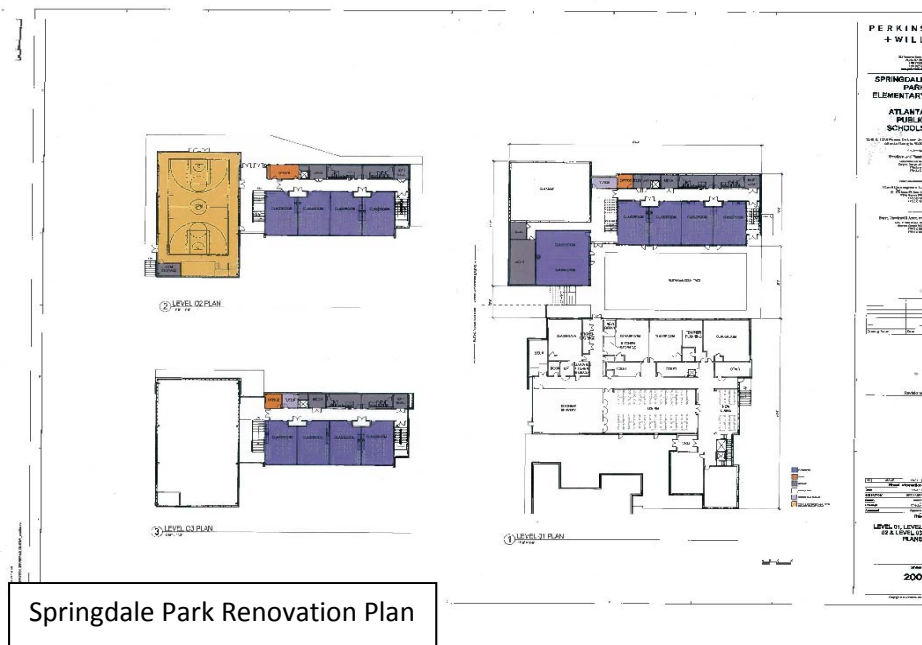
Object	Position Title	FY 2013 Actual	FY 2014 Budget
1900	PERFORMANCE MGT SPECIALIST	1	0
1900	PROJECT MANAGER I	1	1
1900	TEACHER-TANF	1	0
1910	ACCOUNTANT	1	1
1910	ADMIN ASST I	1	1
1910	ATTENDANCE SPECIALIST -SIG	1	1
1910	ATTENDANCE SPECIALIST- SIG	4	4
1910	ATTENDANCE SPECIALIST-SIG	1	1
1910	ATTENDANCE SPECIALIST-TITLE I	2	2
1910	BEHAVIOR SPECIALIST	0	12
1910	BILINGUAL TRANS SPEC - ESOL	1	0
1910	COMMON CORE IMP SPEC - ELE	3	3
1910	COMMON CORE IMP SPEC - HIGH	4	3
1910	COMMON CORE IMP SPEC - MIDDLE	2	2
1910	COMMON CORE IMP SPEC- MIDDLE	2	2
1910	COMMON CORE SPECIALST- ELEM	1	1
1910	COMMUNITY OUTREACH SPECIALIST	9	9
1910	DATA ANALYST	6	6
1910	DATA ANALYST- TITLE I	2	2
1910	EARLY LEARNING SPEC	1	1
1910	EARLY LEARNING SPECIALIST	8	8
1910	EARLY LITERACY SPECIALIST	1	1
1910	EARLY NUMERACY SPECIALIST	1	1
1910	EDUCATION SPECIALIST	7	7
1910	EX DIR CURRICULUM& INSTRUCTION	1	1
1910	FACILITATOR	25	22
1910	FAMILY ENGAGEMENT MANAGER	1	1
1910	FEDERAL GRANTS SPECIALIST	3	2
1910	GRADUATION COACH	2	2
1910	GRADUATION COACH - RTTT	4	4
1910	INSTRUCTIONAL COACH	99	100
1910	INSTRUCTIONAL COACH - RTTT	1	1
1910	INSTRUCTIONAL COACH -SIG	1	1
1910	INSTRUCTIONAL COACH-220	1	1
1910	INSTRUCTIONAL COACH-GNETS	2	2
1910	INSTRUCTIONAL COACH-MATH	1	1
1910	INSTRUCTIONAL COACH-RT3	1	2
1910	INSTRUCTIONAL DATA COACH	0	1
1910	LEAD INDUCTION SPECIALIST-RT3	1	1
1910	LITERACY COACH RF	1	1
1910	MANAGER - DATA & COMPLIANCE	1	1
1910	NURSING SVCS MGR-INTERIM	2	0
1910	PARA PEC 6B	1	0
1910	PRINCIPAL COACH	1	0
1910	PRINCIPAL FELLOW	2	1

<b>Object</b>	<b>Position Title</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>
1910	PRINCIPAL MENTOR	3	2
1910	PROF LEARNING SPECIALIST	2	2
1910	PROF LNR SPEC - T&L	7	6
1910	PROF LNR SPEC - TEACHER QUALIT	1	0
1910	PROF LNR SPECIALST	1	1
1910	PROF LNR SPEC-SCH IMPROV-INT	1	1
1910	PROF LRN SPECIALIST	1	1
1910	PROFESSIONAL LRN SPECIALIST	6	5
1910	PROGRAM ADMINISTRATOR - SIG	2	2
1910	PROGRAM ADMINISTRATOR-RT3	1	1
1910	PROGRAM SPECIALIST	2	2
1910	PROJEC FACILITATOR-RACE TO TOP	1	0
1910	PROJECT FACILITATOR	1	0
1910	RESEARCH ASSOCIATE	1	1
1910	STUDENT SUPPORT SPECIALIST	0	3
1910	STUDENT SUPPORT SPECIALIST-RT3	0	1
1910	TCHR MATH	1	0
1910	TEACH & LEARN LIAISON	1	1
1910	TEACHER ON SPECIAL ASSIGNMENT	1	1
1910	TFA -PRINCIPAL FELLOW	0	1
1910	TITLE IIA COMPLIANCE OFFICER	1	1
1990	PARENT LIAISON	0	34
1990	RESIDENT - AUTR	10	10
1991	PARA PEC	0	1
1991	PARENT LIAISON	0	3
1991	TCHR SS	0	1
1991	TCHR TITLE I	1	1
1991	TEACHER	0	1
<b>Grand Total</b>		<b>651</b>	<b>645</b>

**Reconciliation of Beginning Fund Balance**  
**All Funds**  
**For Fiscal Year Ended June 30, 2012**

	<b>FY2008</b>	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
<b>General Fund</b>					
Beginning Fund Balance	\$ 113,595,005.00	\$ 151,764,465.00	\$157,900,956.00	\$109,727,217.00	\$81,267,555.00
Increase/(Decrease) in Fund Balance	\$ 38,169,460.00	\$6,136,491.00	(\$48,173,739.00)	(\$28,459,662.00)	\$750,134.00
Ending Fund Balance	\$ 151,764,465.00	\$ 157,900,956.00	\$109,727,217.00	\$81,267,555.00	\$82,017,689.00
<b>Capital Projects Fund</b>					
Beginning Fund Balance	\$ 134,677,273.00	\$ 192,208,401.00	\$149,787,729.00	\$ 136,885,042.00	\$ 85,803,936.00
Increase/(Decrease) in Fund Balance	\$ 57,531,127.00	\$ (42,420,672.00)	(\$12,902,687.00)	(\$51,081,106.00)	\$47,931,616.00
Ending Fund Balance	\$ 192,208,400.00	\$ 149,787,729.00	\$136,885,042.00	\$ 85,803,936.00	\$ 133,735,552.00
<b>Nonmajor Governmental Funds</b>					
Beginning Fund Balance	\$ 15,298,454.00	\$ 14,311,729.00	\$12,147,111.00	\$11,831,895.00	\$6,369,509.00
Increase/(Decrease) in Fund Balance	\$ (986,725.00)	\$ 1,846,473.00	(\$312,391.00)	(\$5,462,386.00)	\$2,024,512.00
Ending Fund Balance	\$ 14,311,729.00	\$ 16,158,202.00	\$11,834,720.00	\$6,369,509.00	\$8,394,021.00
<b>Debt Services</b>					
Beginning Fund Balance	\$ 3,840,138.00	\$ 4,180,000.00	\$ 9,100,000.00		
Increase/(Decrease) in Fund Balance	\$ 339,862.00	\$ 5,090,000.00	(\$1,320,000.00)		
Ending Fund Balance	\$ 4,180,000.00	\$ 9,270,000.00	\$ 7,780,000.00		
<b>Total Governmental Funds</b>					
Beginning Fund Balance	\$ 267,410,870.00	\$ 362,464,595.00	\$ 328,935,796.00	\$258,450,000	\$173,441,000
Increase/(Decrease) in Fund Balance	\$95,053,724.00	(\$29,347,708.00)	(\$62,708,817.00)	(\$10,970,000)	\$50,706,262
Ending Fund Balance	\$ 362,464,594.00	\$ 333,116,887.00	\$ 266,226,979.00	\$224,130,000	\$224,147,262

# CAPITAL PROJECTS FUND



# ATLANTA PUBLIC SCHOOLS

## FY 2014 CAPITAL PROJECTS BUDGET OVERVIEW

### What is a Capital Project?

A capital project is a long-term investment project that provides benefits to an organization over a period of time after the investment has been made. Capital projects consist of new construction, expansion, renovation, or replacement project for existing facilities. Projects can also consist of purchasing major equipment to improve an organization's capacity to effectively meet desired needs.

Examples of Capital Expenditures can include:

Land Acquisition

Technology upgrade: Software, hardware, infrastructure

Purchase of equipment and buildings

Construction

Heaters, Ventilation, and Air Conditioning

Painting

Upgrading to Security and Safety Systems

### Steps in the Capital Planning process

- Identifying an organization's capital needs, timing, costs, and means of financing capital projects
- Preparing financial analysis of the organization's capacity to take on new projects
- Setting priorities amongst various requests
- Accurately reviewing and analyzing recommended projects along with priorities
- Preparing a document that will clearly show proposed projects, priorities, schedule of completion, and methods of funding
- Approval of the capital projects requested by the organization's governing body, and adoption of the capital project budgets
- Periodically reviewing capital projects to ensure objectives and goals are met on a timely basis.

### What is Capital Budgeting?

Capital budgeting is the process used to determine whether an organization's long term investments are worth pursuing. Correctly, budgeting for capital is important because the monetary investments will impact an organization for several years.

### Atlanta Public School's Capital Projects Budgetary Strategy:

- Make certain Capital budget requests are aligned to the APS's Strategic Objectives
- Identify funding availability to efficiently and effectively meet the organization's capital needs
- Use Facility's Build Smart Master Plan as a guiding tool to help identify and track APS's Facilities immediate and future needs



- Assign urgency factors to projects to identify the a project's level of importance
- Ensure a Comprehensive Capital Management Strategy is reflected in the Build smart Plan, which encompasses projected changes in technology, demographics, population, and city development.
- Establish a spending policy that will allow the organization to accurately fund proposed projects

Current APS Capital Project Funding Sources:

**General Fund Reserves**-Proceeds from lease and/or sale of Board property and transfer from fiscal year 1999 general fund reserves that are approved by the Board of Education.

Capital projects that are funded by general Fund Reserves are construction, renovation, major maintenance, technology upgrades, equipment, land, and building purchases

**SPLOST (Special Purpose Local Option Sales Tax)**-Voter approved sales tax revenue proceeds, which does not exceed a period of time for five years. Atlanta Public Schools receives SPLOST proceeds from Fulton County and DeKalb County.

Capital projects funded by SPLOST proceeds are specifically identified in Referendum.

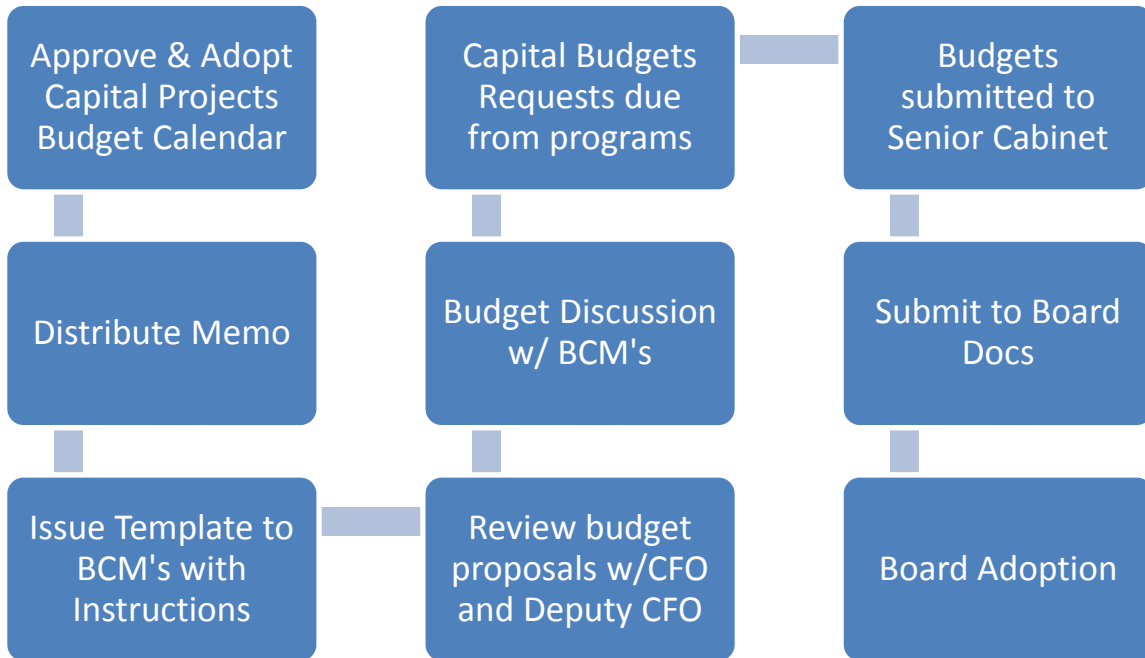
Fulton County SPLOST Activities:

- Upgrading security/safety issues at all schools
- Providing athletic fields and play fields improvements to support the physical education and athletic programs.
- Providing staff development and instructional support facilities

DeKalb County SPLOST Activities:

- Construction, renovations, modifications, additions, and priorities deemed priorities set forth in the Build Smart Master Facilities Plan.

**ATLANTA INDEPENDENT SCHOOL SYSTEM  
FY 2014 CAPITAL PROJECTS  
BUDGET DEVELOPMENT PROCESS FLOWCHART**



## **CAPITAL PROJECTS FUND**

### **CAPITAL PROJECTS DESCRIPTION**

#### **Capital Projects Revenue Sources**

The Georgia Legislature passed a law allowing school districts to establish a one-cent sales tax that would be used for capital projects or debt retirement. August of 2007, the City of Atlanta citizens voted and approved SPLOST III (Special Purpose Local Option Sales Tax) the five year funding source that assisted the school district in building new schools, supplying additional classrooms and equipment and technology needs of a growing school district. SPLOST III expired August, 2012. On November 8, 2011, more than 80 percent of voters who went to the polls in the city of Atlanta voted YES to extend SPLOST for five more years.

SPLOST IV proceeds will be used in every quadrant of the city. Investments will support everything from computers, security improvements and school buses to athletic facilities, school renovations and new school construction. SPLOST IV will run from July 1, 2012 until June 30, 2017. The estimated revenue, based on actual receipts, will be \$522M.

#### **Capital Project Funds FY 14:**

##### **REVENUE**

\$6,352,978

##### **APPROPRIATIONS**

\$6,352,978

#### **SPLOST Funds FY 14:**

##### **REVENUE**

\$87,200,000

##### **APPROPRIATIONS**

\$87,200,000

## Budget Summary of Capital Projects Revenues and Expenditures

### Three Year Comparison

#### REVENUE

	<b>FY 12 Actual</b>	<b>FY 13 Budget</b>	<b>FY 14 Budget</b>	<b>Total</b>
Other Local Revenue	-	-	-	-
State of Georgia	-	-	-	-
Sales Tax Revenue	93,097,083	176,647,552	87,200,000	356,944,635
Investment Income	92,482	-	-	92,482
<b>Subtotal</b>	<b>\$93,189,565</b>	<b>\$176,647,552</b>	<b>\$87,200,000</b>	<b>357,037,117</b>
Fund Balance Transfer	-	25,837,264	\$6,352,978	32,190,242
<b>Total</b>	<b>\$93,189,565</b>	<b>\$202,484,816</b>	<b>\$93,552,978</b>	<b>\$389,227,359</b>

#### EXPENDITURES

	<b>FY 12 Actual</b>	<b>FY 13 Budget</b>	<b>FY 14 Budget</b>	<b>Total</b>
Salaries	\$203,277	\$690,862	\$8,918	\$903,057
Benefits	32,311	149,648	-	181,959
Professional Services	7,615,454	60,152,672	6,268,571	74,036,697
Purchased Property Services	4,194,136	8,965,514	4,293,128	17,452,778
Other Purchased Services	10,550	756,596	357,956	1,125,102
Supplies & Materials	2,170,324	5,213,691	1,271,196	8,655,211
Property	36,852,978	117,755,833	81,353,208	235,962,019
Other	1,233,154	8,800,000	-	10,033,154
<b>Total</b>	<b>\$52,312,184</b>	<b>202,484,816</b>	<b>\$93,552,978</b>	<b>\$348,349,978</b>

CAPITAL PROJECTS BUDGETS  
SPLOST IV  
FY 2013 - FY 2018

	July 1, 2012 Original Budget	July 1, 2013 Proposed Budget
<b>REVENUE</b>		
SPLOST Proceeds	\$ 519,463,294	\$ 519,463,294
Interest Earnings	TBD	\$ 2,600,000
Reimbursements from State for Capital Outlay Program	TBD	TBD
Contributions from Partnership Projects	TBD	TBD
	<hr/>	<hr/>
<b>Total Revenue</b>	<b><u><u>\$ 519,463,294</u></u></b>	<b><u><u>\$ 522,063,294</u></u></b>

**APPROPRIATIONS (by referendum categories)**

Construction and Renovation of Schools (1)	\$ 330,500,000	\$ 330,500,000
Upgrading Building Infrastructure and Systems (2)	\$ 44,286,802	\$ 44,286,802
Property Acquisition (3)	\$ 5,245,177	\$ 5,245,177
Upgrading Security & Safety Systems	\$ 8,152,284	\$ 8,152,284
Upgrading Athletic Fields and Playgrounds (6)	\$ 16,497,460	\$ 16,497,460
PE Equipment Upgrades and Replacement	\$ 3,340,101	\$ 3,340,101
Upgrading Technology Infrastructure (Technology)	\$ 40,000,000	\$ 40,000,000
Upgrading Educational Support Equipment (Technology)	\$ 6,000,000	\$ 6,000,000
Vehicle Replacement Refresh	\$ 17,035,532	\$ 17,035,532
Program Management (5)	\$ 9,805,938	\$ 9,805,938
COPS Debt Liquidation (4)	\$ 38,600,000	\$ 38,600,000
	<hr/>	<hr/>
	\$ 519,463,294	\$ 519,463,294
Reserve for Appropriation	\$ -	\$ 2,600,000
	<hr/>	<hr/>
<b>Total Appropriations</b>	<b><u><u>\$ 519,463,294</u></u></b>	<b><u><u>\$ 522,063,294</u></u></b>

**NOTES**

- 1) Construction of new buildings, additions or comprehensive renovations of existing buildings.
- 2) Upgrades to individual building systems and components or cyclical replacements including but not limited to HVAC, plumbing, electrical, roofs, windows, doors, hardware, site utilities, finishes, FF&E,
- 3) Obtain strategically located properties for the construction of new educational or support facilities consistent with current district priorities.
- 4) Payment of \$6.5m per year for 5 years to retire COPS debt for New N. Atlanta HS project.
- 5) Program Management used as a balancing tool.
- 6) Renovation of Cheney Stadium, Turf and Tracks at HSs, Field Lighting.

CAPITAL PROJECTS TIMELINE  
SPLOST IV  
FY 2013 - FY 2018

Location	Proposed Project Budget	Priority	Proposed Duration (months)	Notes
Beecher Hills Elementary	\$ 9,000,000	3	20	
Boyd Elementary	\$ 11,000,000	2	20	2
Brandon Primary Center	\$ 9,000,000	2	20	
Brown Middle	\$ 10,000,000	1	20	
Bunche Middle	\$ 24,000,000	1.5	30	2
Fain Elementary	\$ 9,200,000	3	20	2
Forest Hill Academy	\$ 3,200,000	5	20	
Gideons Elementary	\$ 10,000,000	3	20	
Grove Park Elementary	\$ 4,000,000	3	20	
Humphries Elementary	\$ 9,600,000	4	20	
Hutchinson Elementary	\$ 8,300,000	4	20	
Kennedy Middle	\$ 10,000,000	2	20	
Kimberly Elementary	\$ 9,000,000	2	20	2
King, M.L. Middle	\$ 6,000,000	3	20	
Lin, Mary Elementary	\$ 15,000,000	1	30	2
Long Middle	\$ 10,000,000	1	20	
Midtown Middle	\$ 30,000,000	1.5	30	1
Northwest Transportation Center	\$ 6,000,000	1	12	
Parks Middle	\$ 10,000,000	2	20	2
Rivers Elementary	\$ 20,000,000	1	30	2
Springdale Park Elementary	\$ 10,000,000	1	20	
Stanton, D.H. Elementary	\$ 10,000,000	4	20	2
Sutton MS	\$ 1,000,000	2	3	
Sylvan Middle	\$ 28,000,000	1	30	2
Toomer Elementary	\$ 2,000,000	5	3	
Venetian Hills Elementary	\$ 20,000,000	4	30	2
West Manor Elementary	\$ 5,000,000	4	20	
Woodson Elementary	\$ 13,000,000	3	20	2
WPBA Facility	\$ 8,200,000	5	20	
Young Middle	\$ 10,000,000	1	20	
Reserve for Appropriation	\$ -			
<b>Total</b>	<b>\$ 330,500,000</b>			

**NOTES**

- 1) Create new middle school on Howard, Walden or other site. Modify current zone for Inman.
- 2) Former SPLOST III projects.

## CAPITAL PROJECTS Positions

Object	Position Title	FY 13 Actuals	FY 14 Budget
1420	ADMIN ASST I	1	1
1420	ADMINISTRATIVE SERVICES SUPERV	1	1
1420	PROJECT ASSISTANT	1	1
1480	ACCOUNTANT	2	0
1810	PROJECT MANAGER	1	1
1900	DIRECTOR	1	1
1900	DIRECTOR ADMIN & MGT	1	1
1900	EXECUTIVE DIRECTOR	1	1
1900	UTILITIES MANAGER	1	1
1910	ACCOUNTANT	0	2
1910	ACCOUNTING SUPERVISOR	1	1
1910	MGR FIN BUS PROCESS	1	1
1910	PROJECT MANAGER	1	1
<b>Grand Total</b>		<b>13</b>	<b>13</b>

## Long-Term Debt Activity Fiscal Year 2012

### Outstanding Long-Term Debt (in millions of dollars)

	2011	2012	Change
Capital leases	\$9.68	\$7.91	-18.3%
Intergovernmental agreement- City of Atlanta	18.44	17.40	-5.6%
ERS, Inc. (COPS, Series 2006/2007)	8.40	7.78	-7.4%
ERS, Inc. (COPS, Series 2011A)	72.46	72.46	0.0%
ERS, Inc. (COPS, Series 2011B)	31.96	31.96	0.0%
Unamortized premium 2011B	3.10	2.56	-17.4%
Compensated absences	5.60	5.20	-7.1%
Contingent Liabilities - Legal	1.31	1.75	33.6%
Workers' compensation	7.25	5.73	-21.0%
<b>Total</b>	<b>\$158.20</b>	<b>\$152.75</b>	<b>-3.4%</b>

**Long-term debt outstanding** decreased by roughly \$5.45 million or 3.4%. The decrease was primarily due to scheduled principal payments and the current fiscal year's amortization of the premium associated with the Certificates of Participation issued in fiscal year 2011.

The City of Atlanta has issued various annual general obligation bonds and general obligation refunding bonds on behalf of the Atlanta Public Schools. The debt service for these bonds has been funded through the school system's bonded debt portion of the annual tax levy. The bonded debt portion of property taxes collected by the City of Atlanta on behalf of Atlanta Public Schools is retained by the City and used to pay the annual debt service on outstanding bonds.

Georgia Code: OCGA 20-2-506 Upper limitation on the total annual payments that can be made by school districts for multiyear lease, purchase or lease purchase contracts and intergovernmental contracts for acquisition of goods, materials, real and personal property, services and supplies. Principal and interest payments made on capital and operating leases during year cannot exceed 7.5% of total taxes and other funds for all governmental fund types.



## Debt Service Fund policy & Legal Requirements

The school district legal debt limit is 10% of the net assessed valuation for bond purposes. Atlanta Public Schools debt is well below this limit.

Georgia Code: OCGA 20-2-506

Upper limitation on the total annual payments that can be made by school districts for multiyear lease, purchase or lease purchase contracts and intergovernmental contracts for acquisition of goods, materials, real and personal property, services and supplies.

Principal and interest payments made on capital and operating leases during year cannot exceed 7.5% of total taxes and other funds for all governmental fund types.

At June 30, 2012 payments due by fiscal year which includes principal and interest for these items are as follows:

Fiscal Year Ending	Capital Leases		Intergovernmental Agreements City of Atlanta	
	Principal	Interest	Principal	Interest
2013	1,887,421	184,566	1,086,875	832,790
2014	1,265,322	147,668	1,143,625	787,004
2015	1,297,777	115,213	1,264,500	736,419
2016	1,331,332	81,730	1,325,750	680,609
2017	1,045,535	47,168	1,333,000	621,974
2018-2022	1,078,207	23,897	6,794,625	1,732,205
2023-2027	-	-	4,449,750	360,910
Total Principal and Interest	\$7,905,594	\$600,242	\$17,398,125	\$5,751,911

## 2013 – 2014 APS Budget Changes and Reductions

Actions/Changes necessary to address economic, regulatory and legislative challenges:

The Atlanta Board of Education approved \$595 million for the 2013 – 2014 general fund operating budget. Our goal is to provide an engaging environment that fosters student achievement.

The FY14 General fund Budget increased the budget from an approved budget in FY 13 of \$574,751,208 to a FY 14 budget of \$595,123,803.

Due to declining resources and a decrease to the Tax Digest selected reductions were approved for FY 2014:

- Three furlough days, an additional furlough day for selected staff
- No employee cost of living increase
- No employee step increase

### General Fund Changes – FY 2014

Division	FY 13 Approved Budget	FY 14 Approved Budget	Difference
Instruction	\$335,940,307	\$359,275,694	\$23,335,387
Operations	79,456,933	78,901,409	(555,524)
Finance	10,217,773	7,032,841	(3,184,932)
Human Resources	6,715,116	1,496,287	(5,218,829)
Technology	33,315,484	28,461,789	(4,853,695)
Legal	6,193,261	4,853,270	(1,339,991)
Organizational Advancement	1,529,516	1,496,287	(33,229)
Associate Superintendent	4,732,755	4,299,888	(432,867)
Unfunded Pension	43,000,000	48,000,000	5,000,000
Other	53,650,063	61,306,338	7,656,275
<b>Total</b>	<b>\$574,751,208</b>	<b>\$595,123,803</b>	<b>\$20,372,595</b>

Atlanta Public Schools

# Department Budgets

FY 2014

# Curriculum and Instruction

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The Department for Curriculum and Instruction helps to promote student success by providing access to cutting edge services such as educational technologies, professional learning opportunities for the district's instructional staff, physical education development, and the implementation of a rigorous math and science curriculum.

The department's outreach extends beyond our classrooms and schools to encompass APS parents, communities and stakeholders.

## ***Mission Statement:***

To provide our students with rigorous instructional programs that foster student success in school and life.

## **Vision Statement:**

The Department of Curriculum and Instruction will enrich the learning experiences of all students by creating a culture of continuous inquiry, experimentation, improvement and learning within system and district teams to maximize student achievement.

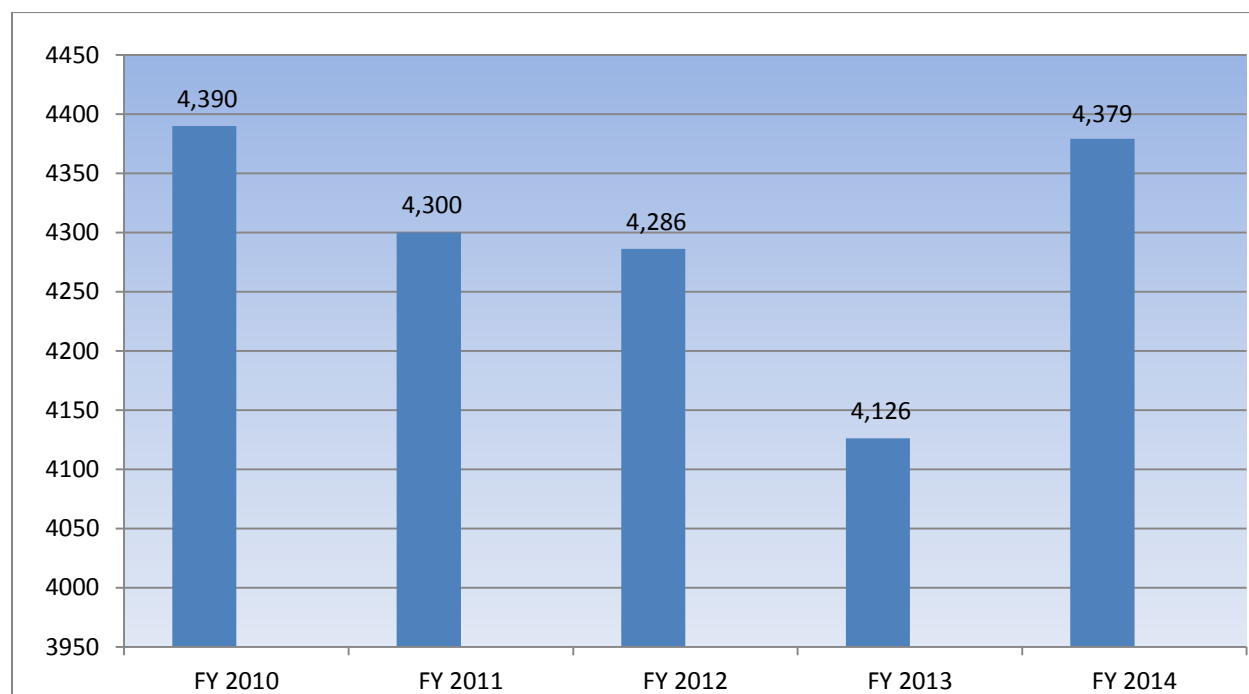
# Curriculum and Instruction

**Program Description** - The Department for Curriculum and Instruction helps to promote student success by providing access to cutting edge services such as educational technologies, professional learning opportunities for the district's instructional staff, physical education development, and the implementation of a rigorous math and science curriculum.

	FY 2011 Actual	FY 2012 Actual	Amended FY 2013	Approved FY 2014	Change
Salaries	\$272,632,544	\$279,544,870	\$261,808,851	\$263,157,808	0.52%
Benefits	65,943,114	66,495,339	64,646,036	76,951,069	19.03%
Professional Services	7,603,016	10,108,218	4,485,201	3,795,408	-15.38%
Purchased Property Services	481,418	815,794	1,180,087	497,710	-57.82%
Other Purchased Services	4,730,176	4,659,301	5,218,454	4,385,435	-15.96%
Supplies	15,817,500	10,985,222	9,764,495	8,455,937	-13.40%
Property	6,623	7,578	84,910	12,600	-85.16%
Other Objects	39,591,800	80,610	234,324	149,354	-36.26%
Other Uses	0	0	0	0	0.00%
<b>Total</b>	<b>\$406,806,191</b>	<b>372,696,932*</b>	<b>347,422,358*</b>	<b>357,405,321*</b>	<b>-2.87%</b>

\*Does not include Charter Schools and General Fund Grants

## Division Staffing History



## Position Summary

Curriculum and Instruction	
Positions by Program FY 14	
Program Name	# of Positions
1084 - Early Intervention Program	201
1101 - School Administration	449
1200 - Classroom Instruction	1,630
1202 - Kindergarten	394
1215 - Remedial Education	45
1230 - Reading/Language Arts	2
1231 - External Programs	2
1235 - Foreign Language	155
1237 - ESOL/Bilingual	67
1243 - Mathematics	2
1248 - Science	1
1255 - Social Science	1
1261 - Athletics PE Instruction	5
1264 - Art	67
1266 - Physical Ed. Elementary	133
1267 - Music	65
1269- Band	33
1270- Orchestra	29
1271- Performing Arts	17
1277 - JROTC (Army)	44
1301 - Exceptional Children	522
1303 - Gifted and Talented	142
1309- Social Work Services	33
1310 - Health	24
1503 - Expanded Day/Special Project	1
1506 - Professional Development	6
1507 - Teaching and Learning	9
1509 - Psychologists	23
1510 - Counseling	113
1511 – School Improvement & Leadership Dev	10
1512 - Office of Student Services	3
1513- Testing and Assessment	9
1597 - Parental Involvement/Comm Alliances	2
1598 - Student Programs and Services	1
1610 - Deputy Superintendent - Instruction	4
1614 - Administrative Services	6
1627 - Forrest Hill Academy	5
1629 - Exceptional Children - Admin	25
1642 - Records Center	3
1674 - West Region	2

<b>1675 - South Region</b>	<b>2</b>
<b>1676 - East Region</b>	<b>3</b>
<b>1677 - North Region</b>	<b>3</b>
<b>1681 - Research and Evaluation</b>	<b>5</b>
<b>1693 - Student Placement and Appeals</b>	<b>4</b>
<b>2405 - Career Education</b>	<b>79</b>
<b>Grand Total of Positions</b>	<b>4,379</b>

# Finance

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The Office of Finance's goal is to maximize the use of available funds and resources in direct support of student achievement and success. With projected revenues of approximately \$595 million for fiscal year 2013-14, the department operates on a zero-based budget. Daily operations include safeguarding assets, recording liabilities and revenue, and assuring timely payment of authorized expenditures. Each year, the Office of Finance oversees the development and implementation of the district's annual budget with a focus on channeling maximum resources to the classroom. The department also manages the allocation of funds to support operations, transportation, enhanced technology and capital improvements. By vigilantly gathering, recording and monitoring funds, the Office of Finance strives to provide transparency in accounting procedures so that Atlanta citizens can effectively track return on investment in the funding public education.

## Department Mission

To support the educational efforts of the district by allocating fiscal resources to meet the district's goals and objectives.

## Department Vision Statement

To be the most valued department at Atlanta Public Schools. We offer sound fiscal guidance and superior financial information.

## Department Strategic Goals

1. Facilitate and prepare district spending plan in alignment with district initiatives and student achievement.
2. Drive accountability and truth-in-budgeting through enhanced transparency and customer support model.
3. Utilize available technology and related resources to support our goals.

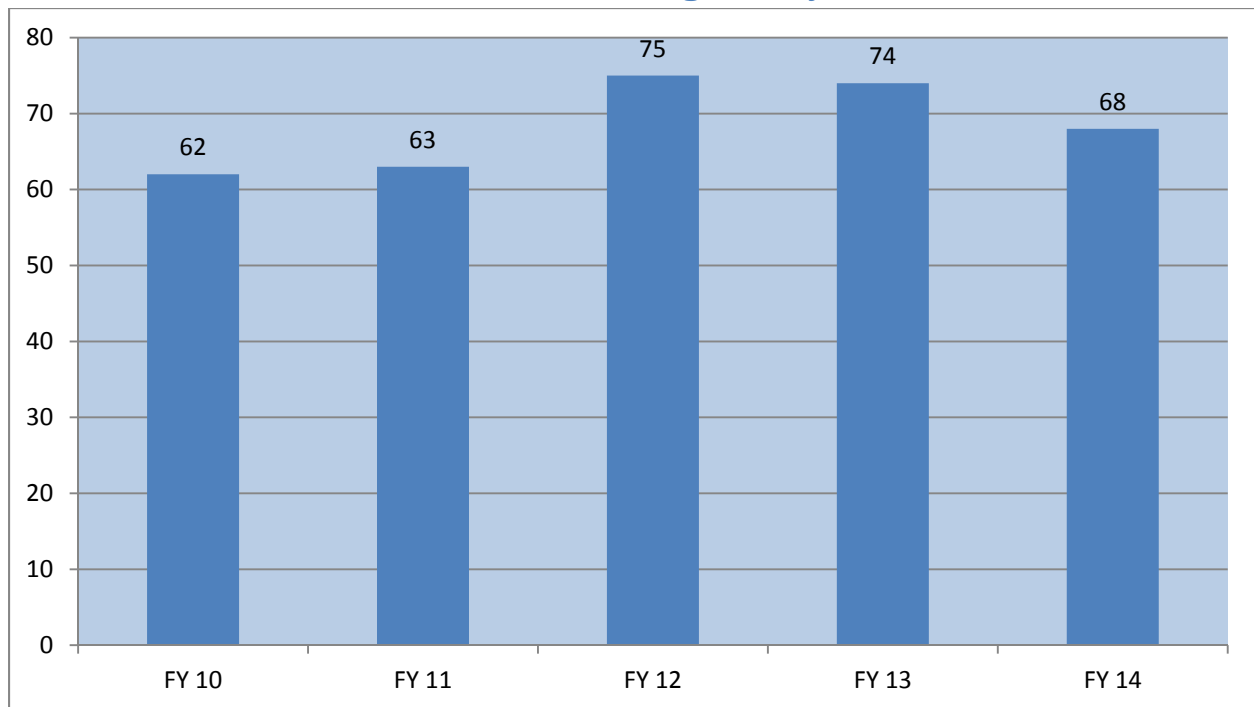


# Finance

**Program Description-** To handle legal matters concerning the District in accordance with law and in a timely and efficient manner. To provide day-to-day legal advice to APS Board of Education and the Superintendent of Schools.

	FY 2011 Actual	FY 2012 Actual	Amended FY 2013	Approved FY 2014	% Change
Salaries	\$4,530,799	\$4,476,965	\$4,931,016	\$4,248,698	-13.84%
Benefits	677,412	746,478	1,291,587	1,230,432	-4.73%
Professional Services	1,688,969	1,440,571	958,881	660,000	-31.17%
Purchased Property Services	7,727	1,075	58,700	29,500	-49.74%
Other Purchased Services	327,384	196,441	251,856	162,603	35.44%
Supplies and Materials	222,674	122,896	683,223	580,103	-15.09%
Property	0	141,199	0	0	0.00%
Other Purchased Services	98,406	52,676	185,052	121,505	-34.34%
Other Uses	0	0	0	0	0.00%
<b>Total Budget</b>	<b>\$7,553,371</b>	<b>\$7,178,302</b>	<b>\$8,360,315</b>	<b>\$7,032,841</b>	<b>-15.88%</b>

**Division Staffing History**



# Finance

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## Position Summary

Finance	
Positions by Program	
Program Name	# of Positions
7630 - Purchasing & Supply Services	12
7635 - Budget Department	9
7638 - Accounting	8
7640 - Accounts Payable	6
7641 - Financial Services	9
7666 - Payroll	8
7667 - School Based Accounting	7
7668 - Treasury Services	4
7683 - Grants Accounting	5
Grand Total of Positions	68

# Operations

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Our core business is student achievement through quality instructional programs. However, we understand that a number of business operational factors contribute indirectly to student achievement. We are committed to:

- maintaining a safe, clean environment for our students
- providing students with safe, environmentally friendly transportation
- managing an efficient school nutrition program

Thanks to the support of Atlanta's taxpayers who have voted three times to pay an additional one penny in sales tax, we have created 21st century learning environments for our students that are designed to enhance teaching and learning. Since 1999, we've completed 41 renovations, built 14 new schools and made upgrades to 11 schools in order to create state-of-the-art learning environments.

Aside from facilities construction and maintenance, the department also is responsible for providing safe and efficient transportation, nutritional meals, and security services for all schools and district offices.

## ***Mission Statement:***

"The mission of the Operations Department is to keep students, staff, and visitors safe and secure; to support APS schools to enhance teaching and learning with innovative practices, community partnerships, and next generation technologies; and to ensure that instructional facilities are conducive to learning and are properly maintained."

## **Vision Statement:**

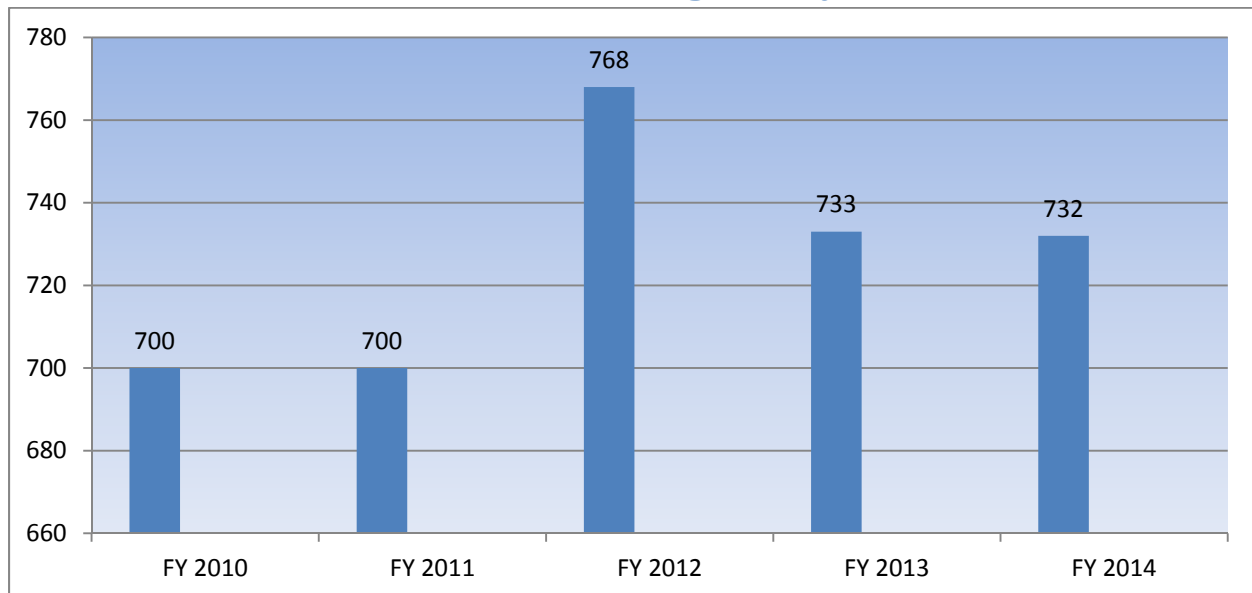
Lead the nation in our commitment to (1) service excellence, (2) hiring and developing highly skilled personnel, (3) enhancing district safety and security practices and processes through the use of next generation technology, customization of services and through building and sustaining strategic partnerships, (4) being well-trained, cohesive, and accountable for the department's work while remaining aligned with the district's mission.

# Operations

**Program Description** - Our core business is student achievement through quality instructional programs. However, we understand that a number of business operational factors contribute indirectly to student achievement.

	FY 2011 Actual	FY 2012 Actual	Amended FY 2013	Approved FY 2014	Change
Salaries	\$32,766,881	\$34,339,664	\$29,087,033	\$28,705,924	-1.31%
Benefits	2,234,078	2,824,904	7,096,563	8,373,850	18.00%
Professional Services	1,540,899	3,650,768	3,331,743	3,158,081	-5.21%
Purchased Property Services	7,598,157	10,086,466	11,448,188	13,075,019	14.21%
Other Purchased Services	7,580,660	3,003,455	3,528,834	1,491,405	-57.74%
Supplies and Materials	25,687,870	24,991,511	23,541,433	23,903,530	1.54%
Property	73,656	1,496,270	114,463	51,600	-54.92%
Other Objects	29,102	40,286	92,029	142,000	54.30%
Other Uses	0	0	0	0	0.00%
<b>Total Budget</b>	<b>\$77,511,303</b>	<b>\$80,433,324</b>	<b>\$78,240,286</b>	<b>\$78,901,409</b>	<b>0.84%</b>

## Division Staffing History



## Position Summary

<b>Operations - Larry Hoskins</b> <b>Positions by Program</b>	
<b>Program Name</b>	<b># of Positions</b>
6520 - Security	14
6521 - Safety	9
6619 - Transportation Services	323
6632 - Warehouse Services	8
6644 - Deputy Superintendent - Operations	3
6691 - CLL Building Operations	1
6700 - Facilities Services	19
6701 - Building Operations	161
6703 - Utilities	3
6704 - Fleet Maintenance & Operations	7
6705 - Carpentry, Masonry, Metal, Glazing and Roofs	7
6706 - Electrical	7
6707 - Field Program Administration	84
6710 - Grounds and Pest Control	7
6711 - HVAC/Facility Systems & Equipment	22
6712 - Painting	10
6713 - Plumbing	7
6714 -Program Administration	31
6716- Custodial Support	1
6720 -Facilities Planning and Construction	8
<b>Grand Total of Positions</b>	<b>732</b>

# Human Resources

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## **Mission**

Our mission in the Human Resource Services Division is to recruit, develop, and retain outstanding employees committed to fostering educational excellence.

## **Vision**

The vision of the APS Human Resources Division is to be recognized as a world class organization that supports the recruitment and retention of outstanding employees that will enhance the district's vision for student achievement.

## **Strategic Goals**

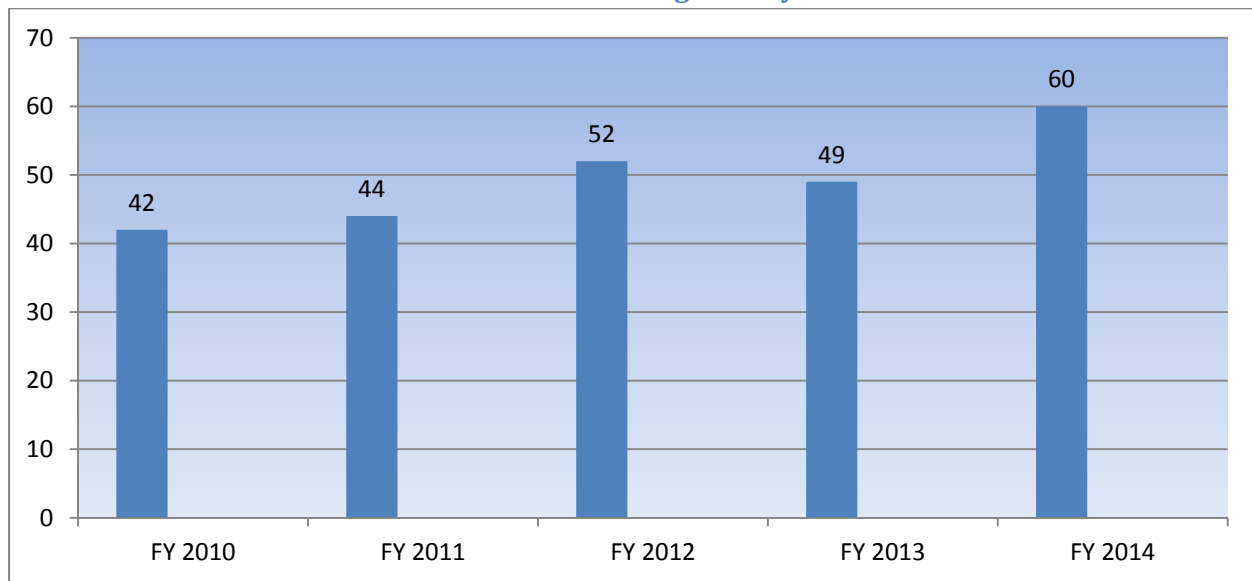
- Deliver HR Operational processes efficiently and effectively
- Provide information and insight that enables proactive workforce planning and management
- Provide subject matter expertise in key areas of talent management
- Build people development capability where APS managers embrace developing, cultivating, and managing talent.
- Set an example and enable/encourage an organizational culture of accountability and transparency.

# Human Resources

**Program Description** - Our mission in the Human Resource Services Division is to recruit, develop, and retain outstanding employees committed to fostering educational excellence. Our goal is to provide a world-class workplace through a model of responsive, efficient and exemplary human resource service.

	FY 2011 Actual	FY 2012 Actual	Amended FY 2013	Approved FY 2014	Change
Salaries	\$3,121,543	\$2,706,308	\$2,910,395	\$3,748,225	28.79%
Benefits	453,353	431,410	821,703	989,045	20.37%
Professional Services	669,698	419,479	560,051	540,051	-3.57%
Purchased Property Services	3,449	13,777	26,620	22,530	-15.36%
Other Purchased Services	2,215,870	2,060,519	2,292,289	2,114,480	-7.76%
Supplies and Materials	45,010	46,261	88,722	86,722	-2.25%
Property	4,885	1,155	4,865	4,865	0.00%
Other Objects	1,585	2,860	10,471	8,471	-19.10%
Other Uses	0	0	0	0	0.00%
<b>Total Budget</b>	<b>\$6,515,393</b>	<b>\$5,681,770</b>	<b>\$6,715,116</b>	<b>\$7,514,389</b>	<b>11.90%</b>

Division Staffing History



# Human Resources

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## Position Summary

Human Resources	
Positions by Program	
Program Name	# of Positions
8002 -Strategic HR Services Directors	7
8003 - Human Resource Information	0
8004 - HR Operations	32
8005 - Office of the CHRO	2
8006 - Centers of Expertise	19 12 (grant funded)
Grand Total of Positions	60



## ***Mission Statement:***

The Legal Department provides, manages and coordinates all legal services for Atlanta Public Schools in a collegial, positive and professional manner. We are committed to rendering high quality and responsive legal advice to facilitate the achievement of Atlanta Public School's mission in teaching, research and extension.

## **Vision Statement:**

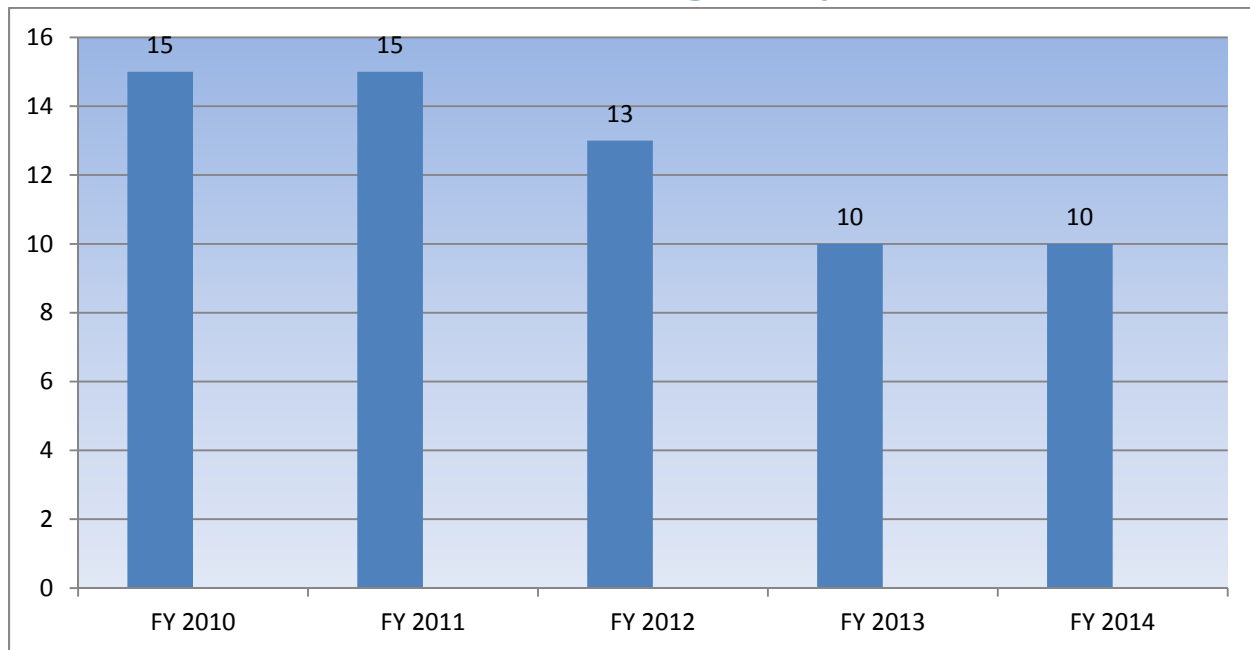
The Legal Department is recognized as integral to the District's strategic operations and as a premier legal office that provides leadership to the District and facilitates the accomplishment of the District's goals.

# Legal

**Program Description** - To handle legal matters concerning the District in accordance with law and in a timely and efficient manner. To provide day-to-day legal advice to APS Board of Education and the Superintendent of Schools.

	FY 2011 Actual	FY 2012 Actual	Amended FY 2013	Approved FY 2014	Change
Salaries	\$1,275,891	\$1,183,572	\$1,128,370	\$1,054,220	-6.57%
Benefits	188,297	167,717	293,377	244,924	-16.52%
Professional Services	3,578,502	3,727,627	4,723,136	3,491,653	-26.07%
Purchased Property Services	7,781	8,573	15,453	15,453	0.00%
Other Purchased Services	5,369	10,765	8,925	7,020	-21.34%
Supplies and Materials	39,602	13,466	16,000	32,000	100.00%
Property	0	0	0	0	0.00%
Other Objects	2,414	3,182	8,000	8,000	0.00%
Other Uses	0	0	0	0	0.00%
<b>Total</b>	<b>\$5,097,856</b>	<b>\$5,114,900</b>	<b>\$6,193,261</b>	<b>\$4,853,270</b>	<b>-21.64%</b>

**Division Staffing History**



## Position Summary

<b>Legal</b>	
<b>Positions by Program</b>	
<b>Program Name</b>	<b># of Positions</b>
<b>9252 – Legal Contingencies</b>	<b>2</b>
<b>9253 – Legal Services</b>	<b>8</b>
<b>Grand Total of Positions</b>	<b>10</b>

# Information Technology

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Nationally, Atlanta Public Schools is on the cutting edge with the implementation and use of technology in a K-12 environment. The Information Technology Division is responsible for supporting networks, computer and server systems, maintaining the secure and appropriate management of data, and for assisting schools in the use of technology to improve student achievement. Today, technology encompasses desktop and laptop computers, enterprise software applications connecting instructional and operational functions, and a robust Wide Area Network (WAN) with wireless capabilities and telephone systems. Our network is capable of handling more than 88,000 email messages per day, a web site averaging 4.8 million hits per month, and more than 14,200 classroom computers.

## ***Mission Statement:***

Our Mission is to aid in the achievement of student success and enhance the customer perception of Information Technology throughout Atlanta Public Schools by consistently delivering technology related projects on time, within budget, while exceeding customer expectations.

## **Vision Statement:**

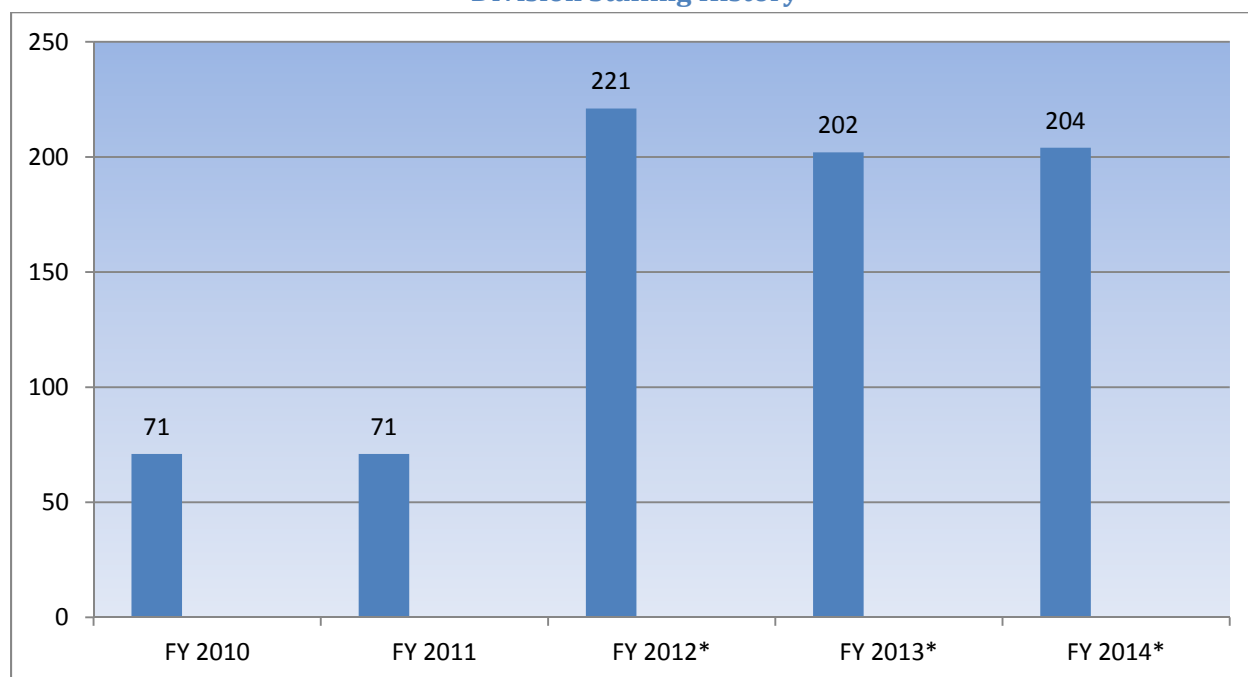
To be recognized as a leader in providing secure education information technology infrastructure, learning support, knowledge management, and services such that if our customers could choose any educational IT provider, they would choose Atlanta Public Schools.

# Information Technology

**Program Description** - The Office of Information Technology is committed to providing state-of-the-art technology services for students, school-based staff and district employees for educational and business purposes.

	FY 2011 Actual	FY 2012 Actual	Amended FY 2013	Approved FY 2014	Change
Salaries	\$12,870,286	\$13,267,669	\$13,846,095	\$12,990,033	-6.18%
Benefits	2,569,830	2,749,910	3,358,536	3,278,871	-2.37%
Professional Services	7,036,937	4,334,207	3,108,964	2,587,514	-16.77%
Purchased Property Services	698,932	612,814	861,946	861,946	0.00%
Other Purchased Services	6,029,446	5,199,823	3,962,079	3,970,284	0.21%
Supplies and Materials	5,788,197	4,374,234	4,863,118	4,625,373	-4.89%
Property	1,891,609	465,311	40,000	40,000	0.00%
Other Objects	43,102	48,519	102,768	107,768	4.87%
Other Uses	0	0	0	0	0.00%
<b>Total Budget</b>	<b>\$36,928,339</b>	<b>\$31,052,486</b>	<b>\$30,143,506</b>	<b>\$28,461,789</b>	<b>-5.58%</b>

Division Staffing History



\*Includes Media Services and Instructional Technology formally in Curriculum and Instruction

# Information Technology

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## Position Summary

Information Technology	
Positions by Program FY14	
Program Name	# of Positions
1505 – Media Services	116
1646 – Learning Technology (IT)	16
9554 –Operational Technology/Telecommunications	22
9555 – Shared Services	1
9645 – Information Application	28
9647 – Information Services	6
9648 – IT Policy and Governance	15
Grand Total of Positions	204

# Associate Superintendent

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The Office of the Associate Superintendent works to build relationships among the schools and the district and the Atlanta Board of Education, APS charter schools, state and federal governments, community members and business partners. This office also develops district policies and administrative regulations and provides guidance on local, state and federal policy and law.

## **Department Mission**

Know the learner and the learning, expecting excellence in both. Accept no excuses, educating ALL with rigor, relevance, respect, and positive relationships.

## **Department Vision**

To be guided by our guiding principles:

EXCELLENCE...  
in everything we do

EQUITY...  
in the distribution of district resources

ETHICS...  
to protect our integrity

ENGAGEMENT...  
with our community

School System Motto:

**Excellence in Everything We Do!**

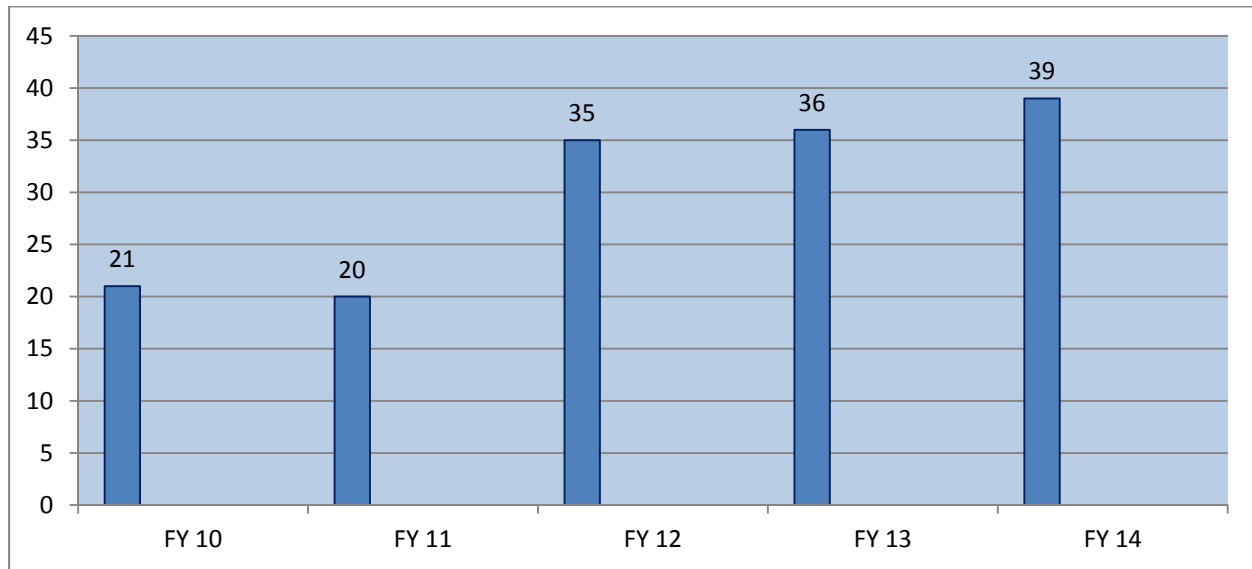
# Associate Superintendent

**Program Description** - The Office of the Associate Superintendent works to build relationships among the schools and the district and the Atlanta Board of Education, APS charter schools, state and federal governments, community members and business partners. This office also develops district policies and administrative regulations and provides guidance on local, state and federal policy and law.

	FY 2011 Actual	FY 2012 Actual	Amended FY 2013	Approved FY 2014	Change
Salaries	\$3,008,617	\$1,852,434	\$2,291,937	\$2,693,444	17.52%
Benefits	493,992	237,276	554,377	568,779	2.60%
Professional Services	293,250	30,093	50,349	108,000	114.50%
Purchased Property Services	16,743	21,699	39,260	64,884	65.27%
Other Purchased Services	198,386	160,441	226,153	187,012	-17.31%
Supplies and Materials	90,294	120,224	79,715	51,660	35.19%
Property	0	0	0	0	0.00%
Other Objects	92,146	56,650	63,625	61,769	-2.92%
Other Uses	0	0	0	0	0.00%
<b>Total Budget</b>	<b>\$4,193,428</b>	<b>\$2,478,817</b>	<b>\$3,305,416</b>	<b>\$3,735,548</b>	<b>13.01%</b>

Note: Does not include APS Board

## Division Staffing History





# Associate Superintendent

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## Position Summary

Associate Superintendent	
Positions by Program	
Program Name	# of Positions
8251 –Associate Superintendent	
8252 – External Affairs	8
8501 – Internal Compliance	12
8502 – Superintendent’s Office	5
9001 – Atlanta Educational Telecommunications Collaborative	2
9004 – Marketing and Community Relations	12
Grand Total of Positions	39

# Board of Education

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*The Atlanta Board of Education establishes and approves the policies that govern the Atlanta Public School system. The Board consists of nine members, representing six geographical districts and three "at-large" districts. One person is elected per district to represent the schools in a given district for a four-year term.*

## **Board Policy**

**Descriptor Code: ABB**

## **Board Powers and Duties**

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The Atlanta Board of Education, within the constraints of law and/or policy of the Georgia Board of Education, assumes the responsibility for the operation of the Atlanta Public Schools (APS). The board concerns itself primarily with broad questions of policy.

The implementation of board policies is an administrative responsibility of the superintendent who shall be held accountable to the board for effective and efficient administration and supervision of the APS. The board authorizes the superintendent to issue administrative regulations for the purpose of fulfilling board policies, and such regulations shall be consistent with the respective board policies.

Board action must be taken at a public meeting. Except as otherwise provided for by law or in the policies of the Atlanta Board of Education, the affirmative vote of five members of the board shall be required for the transaction of business or the passage of any resolution, provided, however, that a majority of a quorum of the board may take official action in regards to disciplinary matters related to appointed officers or employees of the Atlanta school system.

The status "Board Member" does not authorize individual members to act for or bind the board except as otherwise provided by law.

## **Board Appointments**

### **Superintendent**

The board shall appoint a superintendent as the chief executive officer of the APS, who shall have, as a minimum, such qualifications as are required by law. The superintendent shall have a written contract for a fixed term as provided for by Georgia law. The superintendent shall obtain a bond in an amount fixed and paid by the board. The superintendent need not be a resident of the city of Atlanta at the time of appointment, but shall reside within the city during the term of his/her appointment. The board may remove the superintendent consistent with the terms of the contract of employment.

### **Chief Financial Officer**

A chief financial officer shall be appointed and, if necessary, removed by the superintendent

# Board of Education

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with the advice and consent of the board. The chief financial officer shall possess, at a

minimum, such qualifications as are required by law. The board may, but is not required to, provide the chief financial officer a written contract. The chief financial officer shall obtain a bond in an amount fixed and paid by the board. The chief financial officer need not be a resident of the city of Atlanta at the time of appointment, but shall reside within the city during the term of his/her appointment.

## General Counsel

A general counsel shall be appointed and, if necessary, removed by the superintendent, with the advice and consent of the board. The general counsel shall possess, at a minimum, such qualifications as are required by law. The board may, but is not required to, provide the general counsel a written contract. The general counsel need not be a resident of the city of Atlanta at the time of appointment, but shall reside within the city during the term of his/her appointment.

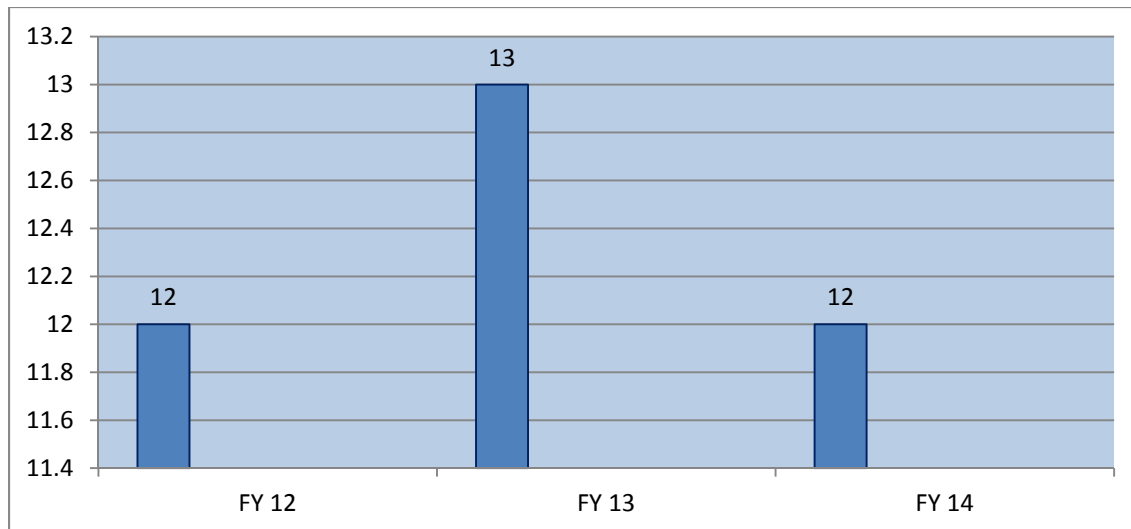
## Board Executive Assistant

The board may appoint, and remove at its pleasure, a board executive assistant to aid in the discharge of its official duties. The board executive assistant shall not be a member of the board. The board executive assistant need not be a resident of the city of Atlanta at the time of appointment, but shall reside within the city during the term of his/her appointment.

# Board of Education

	FY 2011 Actual	FY 2012 Actual	Amended FY 2013	Approved FY 2014	Change
Salaries	\$352,473	\$425,232	\$338,000	\$273,839	-18.98%
Benefits	31,664	38,642	102,760	77,060	-25.01%
Professional Services	129,611	71,388	128,595	98,486	-23.41%
Purchased Property Services	4,196	5,192	10,296	9,266	-10.00%
Other Purchased Services	25,903	598,533	56,000	52,689	-5.91%
Supplies and Materials	3,213	3,129	108,000	8,000	-92.59%
Property	0	0	0	0	0.00%
Other Objects	55,667	89,617	60,000	45,000	-25.00%
Other Uses	0	0	0	0	0.00%
<b>Total Budget</b>	<b>\$1,341,347</b>	<b>\$1,231,733</b>	<b>\$803,651</b>	<b>\$564,340</b>	<b>-29.78%</b>

## Position History



# Organizational Advancement

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The Division of Organizational Advancement helps to promote effective schools by assuring that the district develops sound strategic and operational plans, uses effective and efficient business processes, oversees management and implementation district strategic initiatives, and encourages ethical conduct, with a commitment to compliance with board policies and regulations.

## **Department Mission**

The Division of Organizational Advancement creates and improves strategic and operational management processes, policies and services to lead Atlanta Public Schools towards excellence in everything we do.

## **Department Vision**

The Division of Organizational Advancement will serve as the primary resource to maximize Atlanta Public Schools' strategic performance through innovative, sustainable solutions.

## **Strategic Goals**

- a) Research and provide best practices, tools and resources to increase district-wide strategic performance in support of increased student achievement;
- b) Ensure the successful completion, delivery and implementation of strategic district and division initiatives, as well as lead and support efforts that utilize project management best practices, build project management capacity, and increase project management maturity within the district;
- c) Utilize a systematic approach to optimize processes, improve performance and build sound practices that advance the district's progress toward achieving its strategic goals;
- d) Promote an organizational culture that encourages ethical conduct and a commitment to compliance with laws, policies, regulations and standards;
- e) Act as a resource for school board governance areas related to strategic planning and policies;
- f) Implement decision standards and controls to ensure data is accessible, current, accurate, protected and synchronized between enterprise and ancillary systems.

# Organizational Advancement

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## Strategic Plan

The vision of Atlanta Public Schools is to be a student-centered, high-performing urban school district, where all students become successful, life-long learners and leaders. The district has laid the foundation for this vision with the development of the 2012-2017 Strategic Plan for Atlanta Public Schools, “Strategic Leadership...The Road to Excellence.” The plan is the result of the collaborative effort between the Atlanta Public Schools Board of Education, Superintendent, administrators, faculty, staff, partners and the community. The plan recognizes the critical roles of all stakeholders to implement the plan with fidelity and to ensure that all achievements are sustainable.

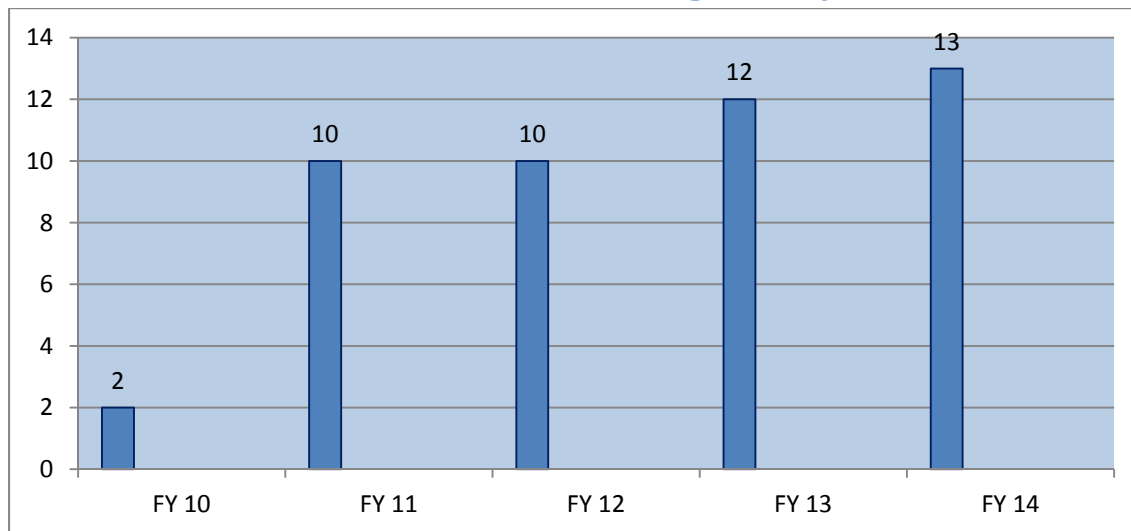
This five-year strategic plan provides a consistent, aggressive and strategic structure of excellence for all schools and divisions within APS. The plan calls for the highest level of accountability, ethics, transparency and engagement and recognizes that students come first and all decisions to be made are in the best interest of the students, which is the basis for the three perspectives: (1) Students, Stakeholders and the Learning Environment; (2) Leadership and Talent Development; and (3) Financial and Operational Systems and Support. The perspectives provide guidance for APS leadership in the development of policies and regulations, objectives, strategies and initiatives to achieve the mission and vision. The three perspectives and 11 strategic objectives described in this plan will drive the thinking, actions, and investments over the next five years.

# Organizational Advancement

**Program Description:** The Division of Organizational Advancement helps to promote quality schools by assuring that the district develops sound strategic and operational plans, uses effective and efficient business processes, and oversees project management for district strategic initiatives in a way that contributes to the accomplishment of objectives and the wise use of resources.

	FY 2011 Actual	FY 2012 Actual	Amended FY 2013	Approved FY 2014	Change
Salaries	\$998,001	\$747,951	\$1,241,599	\$1,159,562	-6.61%
Benefits	137,181	108,099	305,916	224,025	-26.77%
Professional Services	89,645	9,390	44,716	40,000	-10.55%
Purchased Property Services	18,986	5,501	9,250	20,200	118.38%
Other Purchased Services	49,682	7,642	6,285	17,500	178.44%
Supplies and Materials	35,394	11,957	12,750	15,000	17.65%
Property	0	0	0	0	0.00%
Other Objects	12,458	14,864	0	20,000	100.00%
Other Uses	0	0	0	0	0.00%
<b>Total Budget</b>	<b>\$1,341,347</b>	<b>\$905,404</b>	<b>\$1,620,516</b>	<b>\$1,496,287</b>	<b>-7.67%</b>

## Division Staffing History



# Organizational Advancement

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## Position Summary

Organizational Advancement	
Positions by Program	
Program Name	# of Positions
8253 –Organizational Advancement	13
Grand Total of Positions	13



# District Wide Summary

## District Wide Entities Include:

- Charter Schools – Funding for the District’s charter schools.
- District Leases
- Employee Benefits – Pays APS employees’ benefits, such as life, workers’ compensation and health insurance.
- Unfunded Pension – Contains funds for the district’s unfunded pension obligation for the City of Atlanta must be fully funded by 2026.
- Charter Schools Pending Case – Contingency fund based on future Charter School legal decisions.

	FY 2012 Actual	Amended FY 2013	Approved FY 2014	Change
Salaries	\$268,322	\$82,311	\$0	-100.00%
Benefits	42,905,242	48,479,080	54,000,000	11.39%
Professional Services	31,073	(9,061)	0	-
Purchased Property Services	0	0	0	-
Other Purchased Services	4,611	10,550	0	-100.00%
Supplies and Materials	9,995	14,706	0	-100.00%
Property	0	0	0	-
Other Objects	0	0	0	-
Other Uses	44,567,590	46,012,353	49,288,235	7.12%
<b>Total Budget</b>	<b>\$87,786,833</b>	<b>\$94,589,939</b>	<b>\$103,288,235</b>	<b>9.20%</b>



# Informational Section

General Fund Budget &  
Special Revenue Budget

FISCAL YEAR 2013 (SCHOOL YEAR 2013-2014)  
ATLANTA, FULTON COUNTY, GEORGIA

INFORMATIONAL

## Ten-Year Demographics Statistics

Fiscal Year	Population <sup>1</sup>	Median Age <sup>2</sup>	Drop Out Rate <sup>3</sup>	School Enrollment <sup>4</sup>	Unemployment Rate <sup>5</sup>
2003	432,900	34.0	*	53,485	7.7%
2004	434,900	33.8	*	51,358	7.4%
2005	442,100	34.7	*	50,188	5.9%
2006	451,600	34.7	*	49,924	5.3%
2007	451,600	34.7	*	49,707	4.5%
2008	461,956	32	*	51,377	5.9%
2009	477,300	35	*	48,093	10.3%
2010	480,700	35	*	48,696	10.0%
2011	420,003	34	*	49,874	10.5%
2012	432,427	32.9	*	49,474	8.9%

<sup>1</sup>Atlanta Regional Commission - re-benchmarked to U.S. Census 2000 estimate for year ending 2008.(City of Atlanta only)

<sup>2</sup>U.S. Department of Commerce, Bureau of Economic Analysis - data reported annually, available through 2007 for Atlanta MSA this figure is inclusive of Atlanta-Sandy Springs-Marietta.

<sup>3</sup>U.S. Department of Commerce, Bureau of Economic Analysis - data reported annually, available through 2007 for Atlanta MSA

<sup>4</sup>U.S. Census Bureau, American Community S

<sup>5</sup>U.S. Census Bureau, American Community Survey for city of Atlanta, % of population that attained high school degree or higher educational degrees; data based on population 25 years and over and

limited to household population, excludes institutions, college dormitories, & other group quarters; data available through 2007

<sup>6</sup>Georgia Department of Education - Enrollment as of March of each fiscal year end

<sup>7</sup>U.S. Department of Labor, Bureau of Labor S

\* Figures taken from First Multiple Listing Service and are specific to the City of Atlanta

\*\* Georgia Department of Labor City Labor force Estimates City of Atlanta May 2009

Source: City of Atlanta, Georgia Comprehensive Annual Financial Report

Year Ended June 30, 2012

## Five-Year Budget Forecast

To maintain quality instructional programs, the APS District has utilized several successful cost containment initiatives over the past 3 years in order to improve efficiency and effectiveness and to further reduce operating costs. These initiatives include:

- Incremental-Based Budget Process;
- Position increase freeze (all new positions result from the reallocation of current resources); and
- No increases to non-salary expenses.

In spite of the above measures, revenue growth is not expected to keep pace with the spending needs of the district due to the need to maintain quality instructional programs, particularly the smaller learning communities for high schools and the single gender schools, the renovation and upkeep of facilities, and the need to maintain competitive employee salaries and benefits.

It is difficult to address all the needs of the system in a single year; consequently, a five-year budget plan using system-wide recommendations and Board of Education priorities as a foundation was developed in order to address and manage these needs. Although a five-year budget will not satisfactorily meet all these needs, it will focus resources on the critical areas under consideration and provide a framework to effectively and efficiently manage the school district's resources over the next five years.

In order for the plan to succeed, budget decisions must be made with a multi-year view and be consistent with the revenue and expenditure assumptions used to develop the plan. Some expenditure increases will require additional revenues to support this plan. In addition, the support and understanding of all APS constituents and fiscal resource entities will also be required.

## Five-Year Budget Forecast Objectives

The five-year budget forecast objectives of the Atlanta Public Schools system are:

- Maintain and improve current instructional, support, and extracurricular programs and services;
- Construct, renovate, and maintain the schools identified in the Capital Projects budget, also referred to as the Build Smart Program; and
- Maintain competitive salaries and benefits for APS employees in order to continue to attract and retain high-caliber, dynamic teachers, administrators, and support personnel.

Revenue Assumptions:

- Local Taxes – Limited property tax growth
- Tax Rate – Low or no growth in the millage rate expected over the next 3 to 5 years.
- State Funding – No increase
- Other Local Tax Revenue – No increase
- Federal Revenue – No increase

## REVENUE TRENDS

Local Tax Revenue	FY 12 Actual	FY 13 Budget	FY 14 Budget	Totals
Current Property Tax	\$404,914,833	\$382,000,000	\$391,000,000	\$1,177,914,833
Prior Year Property Tax	31,033,275	7,000,000	3,000,000	41,033,275
Intangible Tax	3,909,241	3,000,000	3,000,000	8,288,190
Real Estate Transfer Tax	1,350,335	1,000,000	2,000,000	4,350,335
Interest & Penalties	2,858,695	2,000,000	2,000,000	9,858,695
Funds from Other Sources	-	-	-	-
<b>Total</b>	<b>\$444,066,379</b>	<b>\$395,000,000</b>	<b>\$401,000,000</b>	<b>\$1,241,445,328</b>

State Revenue	FY 12 Actual	FY 13 Budget	FY 14 Budget	Totals
Quality Based Education (QBE)	\$137,105,141	\$151,500,000	144,000,000	\$432,605,141
Other Grants from GADOE	3,029,791	-	1,078,949	3,029,791
<b>Total</b>	<b>\$140,134,932</b>	<b>\$151,500,000</b>	<b>\$145,078,949</b>	<b>\$435,634,932</b>

Other Local Revenue	FY 12 Actual	FY 13 Budget	FY 14 Budget	Totals
Tuition	\$3,490	\$10,000	\$10,000	\$23,490
Investment Interest	41,604	200,000	1,000,000	1,241,604
Rental Facilities	996,731	800,000	1,000,000	2,796,731
Sales of School Assets	646,032	150,000	8,850,000	9,646,032
Lost & Damaged Reimbursement	-	-	-	-
E-Rate	3,330,933	-	-	8,365,787
Indirect Cost Federal Project	3,390,081	-	10,884,854	8,890,081
Other Local Sources	3,307,962	-	2,000,000	5,357,962
<b>Total</b>	<b>\$11,716,833</b>	<b>\$1,160,000</b>	<b>\$23,744,854</b>	<b>36,321,687</b>

<b>Total Revenues</b>	<b>\$595,918,144</b>	<b>\$547,660,000</b>	<b>\$569,823,803</b>	<b>\$1,713,401,947</b>
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# Values of Taxable Properties

## Assessed Value/Market Value History

<u>Fiscal Period Ended</u>	<u>Residential Property</u>	<u>Commercial Property</u>	<u>Industrial Property</u>	<u>Other Property</u>	<u>Less: Tax- exempt Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>
December 31, 2003	9,578,478,978	7,104,858,403	323,814,720	1,590,030,109	160,151,146	18,437,031,064	32.08%
December 31, 2004	10,282,698,452	7,433,699,007	308,725,135	1,626,457,946	1,732,722,383	17,918,858,157	31.00%
December 31, 2005	10,842,205,309	7,255,025,020	618,322,584	1,590,005,363	186,756,118	20,118,802,158	30.09%
June 30, 2006	11,954,278,920	8,069,483,015	699,409,813	1,621,488,855	1,720,017,791	20,624,642,812	32.13%
June 30, 2007	13,202,618,136	9,744,120,546	776,908,905	1,595,456,173	1,887,341,520	23,431,762,240	31.61%
June 30, 2008	13,980,076,949	13,067,992,615	1,031,326,231	1,615,241,347	2,093,949,974	27,600,687,168	30.49%
June 30, 2009	13,872,372,979	11,249,746,299	890,877,231	1,720,999,874	1,910,282,501	25,823,713,882	30.49%
June 30, 2010	12,749,326,810	11,746,535,282	806,421,455	1,542,422,321	2,831,876,995	24,012,828,873	33.63%
June 30, 2011	12,609,751,900	10,924,151,062	775,954,220	1,525,316,851	2,731,195,758	23,103,978,275	33.63%
June 30, 2012	11,506,413,986	11,148,297,009	758,400,890	1,528,992,043	2,880,803,214	22,061,300,714	33.63%

*Source:*

Assessed values are established by the Fulton & DeKalb Counties Board of Tax Assessors on January 1 of each year at 40% of the market value as required by State Law.

(2) Tax Exempt Property consist of Basic Homestead, Elderly, Disabled Veteran, Freeport, etc....

(1) Other Property consist of Historical, Agricultural, Conservation, Utility, Motor Vehicle, Heavy Equipment, Timber, Mobile Homes, etc....

# Property Tax Levies and Collections

Last Ten Fiscal Periods (Dollars in thousands)

Collected within the Fiscal

Total Collections

to Date

Year of the Levy

<u>Fiscal Period Ended</u>	<u>Taxes Levy for the Fiscal Year</u>	<u>Amount</u>	<u>Percentage of Levy</u>	<u>Collections in Subsequent Years</u>	<u>Amount</u>	<u>Percentage of Levy</u>
December 31, 2003	\$178,909	\$166,816	93.24%	\$11,462	\$178,278	99.65%
December 31, 2004	180,734	170,502	94.34%	9,752	180,255	99.74%
December 31, 2005	178,703	160,301	89.70%	17,910	178,211	99.72%
June 30, 2006	6,750	6,750	100.00%	-	6,750	100.00%
June 30, 2007	179,607	164,976	91.85%	13,851	178,827	99.57%
June 30, 2008	182,021	173,030	95.06%	7,844	180,874	99.37%
June 30, 2009	198,378	190,475	96.02%	5,882	196,358	98.98%
June 30, 2010	264,371	257,062	97.24%	3,606	260,669	98.60%
June 30, 2011	240,586	234,895	97.63%	-	234,895	97.63%
June 30, 2012	222,633	218,472	98.13%	-	218,472	98.13%

*Source:*

(1) Does not include tax revenues retained by Fulton and Dekalb County for administrative expenses, therefore the collection rate shown is slightly less than actual.

(2) Adjusted to Collection in Subsequent Year

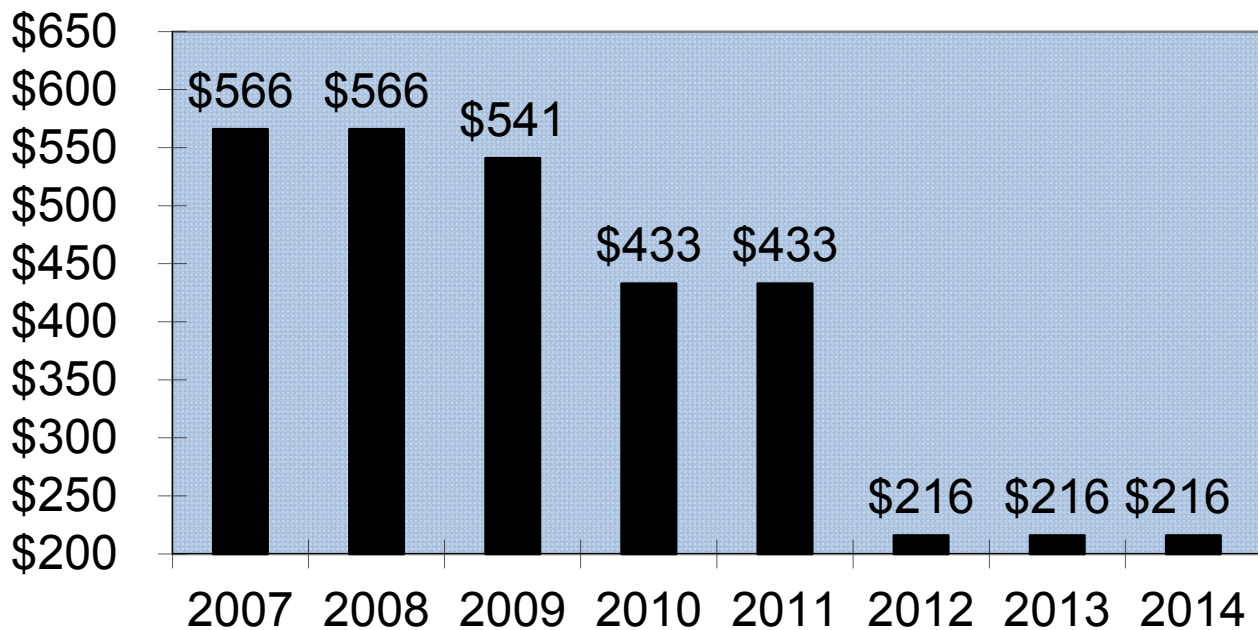
Source: City of Atlanta, Georgia Comprehensive Annual Financial Report Year Ended June 30, 2012



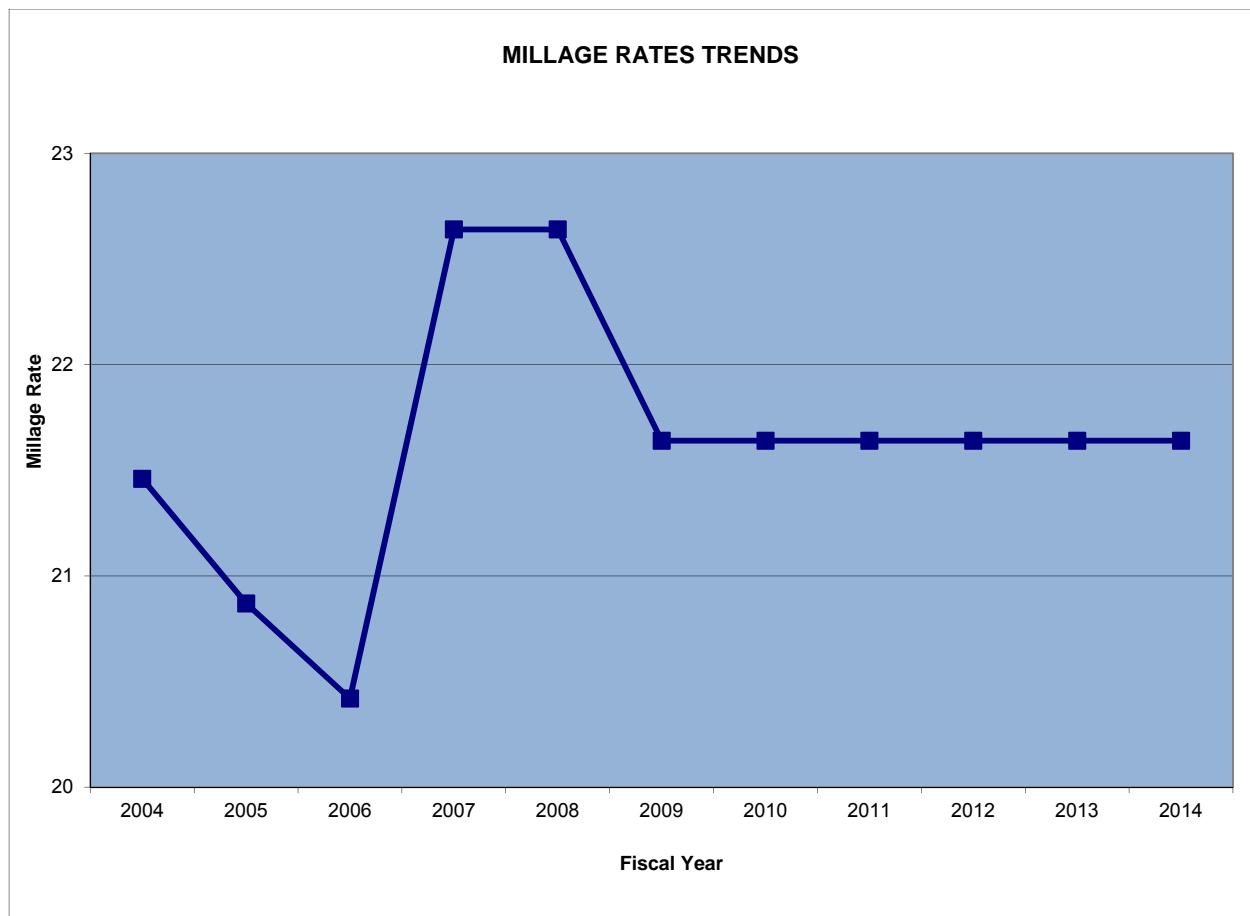
## Property Tax Rates and Tax Burden on Home Owners

	2007	2008	2009	2010	2011	2012	2013	2014
Market value of a home	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Appraised % of market value	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Less - Basic Homestead Exemption	(15,000)	(15,000)	(15,000)	(20,000)	(20,000)	(30,000)	(30,000)	(30,000)
Taxable value	25,000	25,000	25,000	20,000	20,000	10,000	10,000	10,000
Divided by 1,000	25	25	25	20	20	10	10	10
Total property tax rate assessed	22.64	22.64	21.64	21.64	21.64	21.64	21.64	21.64
Property Tax Due	\$566	\$566	\$541	\$433	\$433	\$216	\$216	\$216
Property Tax change from prior year	\$55	\$55	(\$25)	(\$108)	(\$108)	(\$217)	(\$0)	(\$0)

## Property Tax Rate on a \$100,000 Home







\*Note: A mill of tax is equal to \$ 1.00 per every \$1,000 of assessed valuation of real estate property.

<u>Fiscal</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2014</u>
<u>Year</u>											
Levy	21.67	20.87	20.42	22.64	22.64	21.64	21.64	21.64	21.64	21.64	21.64

## 5-Year Comparison Summary of Revenues and Expenditures

### GENERAL FUNDS

REVENUE	<u>FY 10</u>	<u>FY 11</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>
	<u>Prior Yr</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Local Taxes	\$509,550,000	\$445,986,671	\$444,066,379	\$395,000,000	\$401,000,000
Other Local Revenue	3,150,380	1,611,232	11,716,834	1,160,000	12,860,000
State of Georgia	131,300,000	127,235,844	140,134,932	151,500,000	145,078,949
Federal Sources	2,500,000	10,747,543	1,409,596	8,740,000	10,884,854
<b>Subtotal</b>	<b>\$646,500,380</b>	<b>\$585,581,290</b>	<b>\$597,327,740</b>	<b>\$556,400,000</b>	<b>\$569,823,803</b>
Fund Balance Transfer	6,000,000	6,230,668	-	18,351,208	25,300,000
<b>Total</b>	<b>\$652,500,380</b>	<b>\$591,811,958</b>	<b>\$597,327,740</b>	<b>\$574,751,208</b>	<b>\$595,123,803</b>
<b>EXPENDITURES</b>					
Salaries	\$403,982,312	\$341,594,472	\$338,404,640	\$306,946,415	\$319,441,932
Employee Benefits	134,111,665	115,166,436	116,909,565	130,292,278	145,445,374
Professional Services	31,189,543	22,571,150	23,578,673	20,965,843	14,240,121
Purchased Property Services	10,074,096	8,833,192	12,479,923	11,315,989	15,087,246
Other Purchased Services	26,030,296	22,367,583	15,757,627	16,318,569	15,781,401
Supplies and Materials	44,782,226	48,177,739	40,795,399	40,251,333	37,866,280
Property	1,021,422	1,983,130	2,109,036	319,973	205,100
Other Uses (Charter Schools)	-	49,488,932	42,060,200	44,527,710	43,250,000
Other	1,308,820	6,182,054	3,491,657	3,813,098	3,806,348
<b>Total</b>	<b>\$652,500,380</b>	<b>\$616,364,688</b>	<b>\$595,586,719</b>	<b>\$574,751,208</b>	<b>\$595,123,803</b>

## 5-Year Comparison Summary of Revenues and Expenditures

### SPECIAL REVENUE FUNDS

REVENUE	<u>FY 10</u>	<u>FY 11</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>
	<u>Prior Yr</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Local Taxes	\$14,403,372	-	-	-	-
Other Local Revenue	59,841,824	-	-	-	-
Lottery	-	2,509,842	2,163,167	2,182,529	2,182,529
Other Special Projects	-	11,901,025	8,341,838	11,929,601	9,196,292
State of Georgia	2,722,707	11,698,210	2,526,390	2,351,546	-
Federal Sources	56,730,083	74,138,997	80,433,946	111,621,935	90,984,387
<b>Subtotal</b>	<b>\$133,697,986</b>	<b>\$100,248,074</b>	<b>\$93,465,341</b>	<b>\$128,085,611</b>	<b>\$102,363,208</b>
Fund Balance Transfer	-	5,462,386	86,462	-	-
<b>Total</b>	<b>\$133,697,986</b>	<b>\$105,710,460</b>	<b>\$93,551,803</b>	<b>\$128,085,611</b>	<b>\$102,363,208</b>

### EXPENDITURES

Salaries	\$39,759,510	\$50,801,795	\$34,756,018	\$36,868,885	\$48,098,437
Employee Benefits	7,524,753	7,732,020	6,823,968	11,453,095	12,547,493
Professional Services	49,881,400	19,211,573	15,327,610	35,742,847	9,775,804
Purchased Property Services	864,596	352,864	35,430	1,047,922	638,510
Other Purchased Services	6,665,866	6,908,038	3,947,525	13,349,417	6,705,256
Supplies and Materials	26,725,348	11,879,948	15,613,279	23,654,441	18,980,716
Property	211,930	645,427	314,732	780,360	40,702
Other Uses (Charter Schools)	-	76,153	51,738	-	-
Other	2,064,583	1,194,584	3,627,124	5,188,645	5,576,289
<b>Total</b>	<b>\$133,697,986</b>	<b>\$98,802,403</b>	<b>\$80,497,424</b>	<b>\$128,085,611</b>	<b>\$102,363,208</b>

## 5-Year Comparison Summary of Revenues and Expenditures

### PROPRIETARY FUNDS

REVENUE	<u>FY 10</u>	<u>FY 11</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>
	<u>Prior Yr</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Local Taxes	-	-	-	-	-
Other Local Revenue	-	-	-	-	-
Lottery	-	-	-	-	-
Other Special Projects	-	-	-	-	-
State of Georgia	-	-	-	-	-
Federal Sources	24,500,000	24,236,362	25,415,133	29,071,138	27,164,884
<b>Subtotal</b>	24,500,000	24,236,362	25,415,133	29,071,138	27,164,884
Fund Balance Transfer	-	-	-	-	-
<b>Total</b>	<b>\$24,500,000</b>	<b>\$24,236,362</b>	<b>\$25,415,133</b>	<b>\$29,071,138</b>	<b>\$27,164,884</b>
<b>EXPENDITURES</b>					
Salaries	\$3,828,551	\$3,138,495	\$2,852,099	\$3,828,551	\$3,981,025
Employee Benefits	770,448	296,433	362,802	770,448	770,448
Professional Services	16,000,000	17,143,897	15,699,648	20,191,238	18,710,752
Purchased Property Services	750,000	649,744	577,006	655,244	620,000
Other Purchased Services	764,000	585,010	489,489	796,157	618,800
Supplies and Materials	1,062,000	2,159,148	2,694,684	1,934,199	1,431,685
Property	1,300,000	263,631	42,626	856,141	1,007,152
Other Uses (Charter Schools)	-	-	-	-	-
Other	25,000	1.05	-	39,157	25,020
<b>Total</b>	<b>\$24,500,000</b>	<b>\$24,236,362</b>	<b>\$22,718,355</b>	<b>\$29,071,138</b>	<b>\$27,164,884</b>

## Long-Term Debt Activity Fiscal Year 2012

### Outstanding Long-Term Debt (in millions of dollars)

	2011	2012	Change
Capital leases	\$9.68	\$7.91	-18.3%
Intergovernmental agreement- City of Atlanta	18.44	17.40	-5.6%
ERS, Inc. (COPS, Series 2006/2007)	8.40	7.78	-7.4%
ERS, Inc. (COPS, Series 2011A)	72.46	72.46	0.0%
ERS, Inc. (COPS, Series 2011B)	31.96	31.96	0.0%
Unamortized premium 2011B	3.10	2.56	-17.4%
Compensated absences	5.60	5.20	-7.1%
Contingent Liabilities - Legal	1.31	1.75	33.6%
Workers' compensation	7.25	5.73	-21.0%
<b>Total</b>	<b>\$158.20</b>	<b>\$152.75</b>	<b>-3.4%</b>

**Long-term debt outstanding** decreased by roughly \$5.45 million or 3.4%. The decrease was primarily due to scheduled principal payments and the current fiscal year's amortization of the premium associated with the Certificates of Participation issued in fiscal year 2011.

The City of Atlanta has issued various annual general obligation bonds and general obligation refunding bonds on behalf of the Atlanta Public Schools. The debt service for these bonds has been funded through the school system's bonded debt portion of the annual tax levy. The bonded debt portion of property taxes collected by the City of Atlanta on behalf of Atlanta Public Schools is retained by the City and used to pay the annual debt service on outstanding bonds.

Georgia Code: OCGA 20-2-506 Upper limitation on the total annual payments that can be made by school districts for multiyear lease, purchase or lease purchase contracts and intergovernmental contracts for acquisition of goods, materials, real and personal property, services and supplies. Principal and interest payments made on capital and operating leases during year cannot exceed 7.5% of total taxes and other funds for all governmental fund types.

## Debt Service Fund policy & Legal Requirements

The school district legal debt limit is 10% of the net assessed valuation for bond purposes. Atlanta Public Schools debt is well below this limit.

Georgia Code: OCGA 20-2-506

Upper limitation on the total annual payments that can be made by school districts for multiyear lease, purchase or lease purchase contracts and intergovernmental contracts for acquisition of goods, materials, real and personal property, services and supplies.

Principal and interest payments made on capital and operating leases during year cannot exceed 7.5% of total taxes and other funds for all governmental fund types.

At June 30, 2012 payments due by fiscal year which includes principal and interest for these items are as follows:

Fiscal Year Ending	Capital Leases		Intergovernmental Agreements City of Atlanta	
	Principal	Interest	Principal	Interest
2013	1,887,421	184,566	1,086,875	832,790
2014	1,265,322	147,668	1,143,625	787,004
2015	1,297,777	115,213	1,264,500	736,419
2016	1,331,332	81,730	1,325,750	680,609
2017	1,045,535	47,168	1,333,000	621,974
2018-2022	1,078,207	23,897	6,794,625	1,732,205
2023-2027	-	-	4,449,750	360,910
Total Principal and Interest	\$7,905,594	\$600,242	\$17,398,125	\$5,751,911

## Basic Rent and Supplemental Rent

Atlanta Independent Public School System

Basic and Supplemental Rent Payments

Net of Capitalized Interest

Date	Principal Component	Interest Component	Basic Rent Payments	Supplemental Rent Payments
10/26/2006				\$3,300.00
11/1/2006				350.00
12/1/2006				350.00
1/1/2007				350.00
2/1/2007				350.00
3/1/2007				350.00
4/1/2007				350.00
5/1/2007				350.00
6/1/2007				350.00
7/1/2007				350.00
9/1/2007				1,500.00
3/1/2008		\$69,616.48	\$69,616.48	
9/1/2008		208,849.46	208,849.46	1,500.00
3/1/2009	\$550,000.00	208,849.46	758,849.46	
9/1/2009		197,493.33	197,493.33	1,500.00
3/1/2010	570,000.00	197,493.33	767,493.33	
9/1/2010		185,724.26	185,724.26	1,500.00
3/1/2011	595,000.00	185,724.26	780,724.26	
9/1/2011		173,439.00	173,439.00	1,500.00
3/1/2012	620,000.00	173,439.00	793,439.00	
9/1/2012		160,637.55	160,637.55	1,500.00
3/1/2013	645,000.00	160,637.55	805,637.55	
9/1/2013		147,319.91	147,319.91	1,500.00
3/1/2014	670,000.00	147,319.91	817,319.91	
9/1/2014		133,486.09	133,486.09	1,500.00
3/1/2015	700,000.00	133,032.84	833,466.09	
9/1/2015		119,032.84	119,032.84	1,500.00
3/1/2016	730,000.00	119,032.84	849,032.84	
9/1/2016		103,960.16	103,960.16	1,500.00
3/1/2017	755,000.00	103,960.16	858,960.16	
9/1/2017		88,371.30	88,371.30	1,500.00
3/1/2018	790,000.00	88,371.30	878,371.30	
9/1/2018		72,059.77	72,059.77	1,500.00
3/1/2019	820,000.00	72,059.77	892,059.77	
9/1/2019		55,128.82	55,128.82	1,500.00
3/1/2020	856,000.00	55,128.82	910,128.82	
9/1/2020		37,475.21	37,475.21	1,500.00
3/1/2021	890,000.00	37,475.21	927,475.21	
9/1/2021		19,098.94	19,098.94	1,500.00
3/1/2022	926,000.00	19,098.94	944,098.94	
<b>Total</b>	<b>\$10,115,000.00</b>	<b>\$3,473,769.75</b>	<b>\$14,081,886.53</b>	<b>\$28,950.00</b>

# NET DEBT SERVICE

Education Reform Success, Inc.

## Certificates of Participation QSCBs, Series 2011A

Date	Principal	Interest	Total Debt Service	QSCB Subsidy @NTE 5.05%	Invested Sinking Fund Deposits (3% Earnings)	Invested Sinking Fund Debits (3% Earnings)	Capitalization Interest Fund through 3/1/2012	Net Debt Service
09/01/2011		761,060.19	761,060.19	-691,187.89			69,872.30	
03/01/2012		2,014,571.10	2,014,571.10	-1,829,615.00			184,956.10	
09/01/2012		2,014,571.10	2,014,571.10	-1,829,615.00				184,956.10
03/01/2013		2,014,571.10	2,014,571.10	-1,829,615.00				184,956.10
09/01/2013		2,014,571.10	2,014,571.10	-1,829,615.00				184,956.10
03/01/2014		2,014,571.10	2,014,571.10	-1,829,615.00				184,956.10
09/01/2014		2,014,571.10	2,014,571.10	-1,829,615.00				184,956.10
03/01/2015		2,014,571.10	2,014,571.10	-1,829,615.00				184,956.10
09/01/2015		2,014,571.10	2,014,571.10	-1,829,615.00				184,956.10
03/01/2016		2,014,571.10	2,014,571.10	-1,829,615.00				184,956.10
09/01/2016		2,014,571.10	2,014,571.10	-1,829,615.00				184,956.10
03/01/2017		2,014,571.10	2,014,571.10	-1,829,615.00				184,956.10
09/01/2017		2,014,571.10	2,014,571.10	-1,829,615.00				184,956.10
03/01/2018		2,014,571.10	2,014,571.10	-1,829,615.00	6,505,460			6,690,416.10
09/01/2018		2,014,571.10	2,014,571.10	-1,829,615.00				184,956.10
03/01/2019		2,014,571.10	2,014,571.10	-1,829,615.00	6,505,460			6,690,416.10
09/01/2019		2,014,571.10	2,014,571.10	-1,829,615.00				184,956.10
03/01/2020		2,014,571.10	2,014,571.10	-1,829,615.00	6,505,460			6,690,416.10
09/01/2020		2,014,571.10	2,014,571.10	-1,829,615.00				184,956.10
03/01/2021		2,014,571.10	2,014,571.10	-1,829,615.00	6,505,460			6,690,416.10
09/01/2021		2,014,571.10	2,014,571.10	-1,829,615.00				184,956.10
03/01/2022		2,014,571.10	2,014,571.10	-1,829,615.00	6,505,460			6,690,416.10
09/01/2022		2,014,571.10	2,014,571.10	-1,829,615.00				184,956.10
03/01/2023		2,014,571.10	2,014,571.10	-1,829,615.00	6,505,460			6,690,416.10
09/01/2023		2,014,571.10	2,014,571.10	-1,829,615.00				184,956.10
03/01/2024		2,014,571.10	2,014,571.10	-1,829,615.00	6,505,460			6,690,416.10
09/01/2024		2,014,571.10	2,014,571.10	-1,829,615.00				184,956.10
03/01/2025	22,460,000	2,014,571.10	24,474,571.10	-1,829,615.00	6,505,460	-22,460,000		6,690,416.10
09/01/2025		1,401,750.00	1,401,750.00	-1,262,500.00				139,250.00
03/01/2026	25,000,000	1,401,750.00	26,401,750.00	-1,262,500.00	6,505,460	-25,000,000		6,644,710.00
09/01/2026		707,125.00	707,125.00	-631,250.00				75,875.00
03/01/2027	25,000,000	707,125.00	25,707,125.00	-631,250.00	6,505,460	-25,000,000		6,581,335.00
	<b>72,460,000</b>	<b>59,372,229.89</b>	<b>131,832,229.89</b>	<b>-53,878,292.89</b>	<b>65,054,600</b>	<b>-72,460,000</b>	<b>254,828.40</b>	<b>70,293,708.60</b>



NET DEBT SERVICE

Education Reform Success, Inc.

Certificates of Participation, Series 2011B

Date	Principal	Interest	Total Debt Service	Capitalized Interest Fund through 3/1/2012	Net Debt Service
09/01/2011		268,250.56	268,250.56	268,250.56	
03/01/2012		710,075.00	710,075.00	710,075.00	
09/01/2012		710,075.00	710,075.00		710,075
03/01/2013	5,920,000	710,075.00	6,630,075		6,630,075
09/01/2013		650,875.00	650,875.00		650,875
03/01/2014	6,040,000	650,875.00	6,690,875.00		6,690,875
09/01/2014		499,875.00	499,875.00		499,875
03/01/2015	6,340,000	499,875.00	6,839,875.00		6,839,875
09/01/2015		341,375.00	341,375.00		341,375
03/01/2016	6,660,000	341,375.00	7,001,375.00		7,001,375
09/01/2016		174,875.00	174,875.00		174,875
03/01/2017	6,995,000	174,875.00	7,169,875.00		7,169,875
	<b>31,955,000</b>	<b>5,732,475.56</b>	<b>37,687,475.56</b>	<b>978,325.56</b>	<b>36,709,150</b>

# North Atlanta High School-Debt Service

## Amortization Schedule

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Totals
Principal	\$5,920,000	\$6,040,000	\$6,340,000	\$6,660,000	\$6,995,000	\$31,955,000
Interest	5,449,292	5,330,892	5,028,892	4,711,892	4,378,892	24,899,860
Total	11,369,292	11,370,892	11,368,892	11,371,892	11,373,892	56,854,860
QSCB Subsidy (Quality School Construction Bond)	3,659,230	3,659,230	3,659,230	3,659,230	3,659,230	18,296,150
Net Debt Service	\$7,710,062	\$7,711,662	\$7,709,662	\$7,712,662	\$7,714,662	\$38,558,710

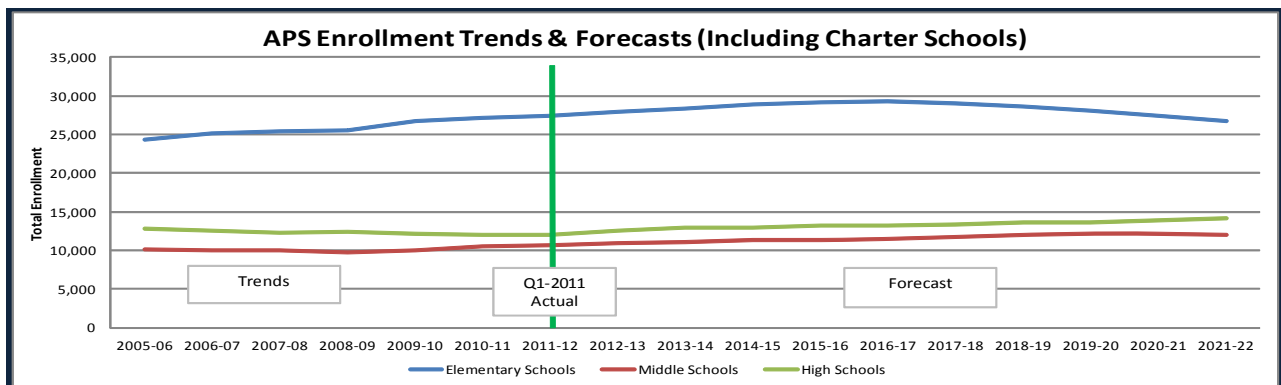
## Enrollment Projection Methodology

After a period of fairly substantial reductions during the 1990's, APS enrollment stabilized and began to increase over the last half of the past decade. Due to factors above, total system enrollment (all grade levels) is projected to grow moderately over the next five years and then slowly trend downward after 2018-19. Enrollment changes will not be uniform among grade levels, attendance areas or SRTs. Volatile economic and housing market conditions create added uncertainties which could impact these forecasts, particularly in the short term.

Total APS enrollment is forecasted to increase by nearly students, or 3%, between 2012-13 and a peak enrollment year of 2018-19, when total enrollment at all grade levels is expected to reach students. Total enrollment will then decline slightly through 2021-2022, reaching 52,846 at the end of the forecast. Changes in year-to-year enrollment (particularly between 2012 and 2016) will largely be due to smaller cohorts exiting the system in conjunction with larger cohorts moving into and through the system. As in-migration of young adults continues and larger grade cohorts enter into the school system, total enrollment is expected to grow in the short term. However, after 2018-19 total enrollments will stabilize begin to decline.

After 2016-17 the district's elementary enrollment will begin a slow decline as the larger cohorts enter middle school. Middle school enrollment should continue to increase and plateau by 2019 - 20 and high school enrollment, fueled by demographic forces and higher student retention rates, should continue to grow through the end of the forecast. APS system-wide enrollment forecasts by grade level are summarized on the following graphs.

Although changes in District-wide enrollment are significant, the data shows substantial variations in projected growth by region, with virtually all of the projected growth occurring in. Growth in is further concentrated in the Northeast cluster of the. Enrollment with is projected to be slightly declining at the elementary grade levels and stable at the middle-high school levels over the term of the forecast.

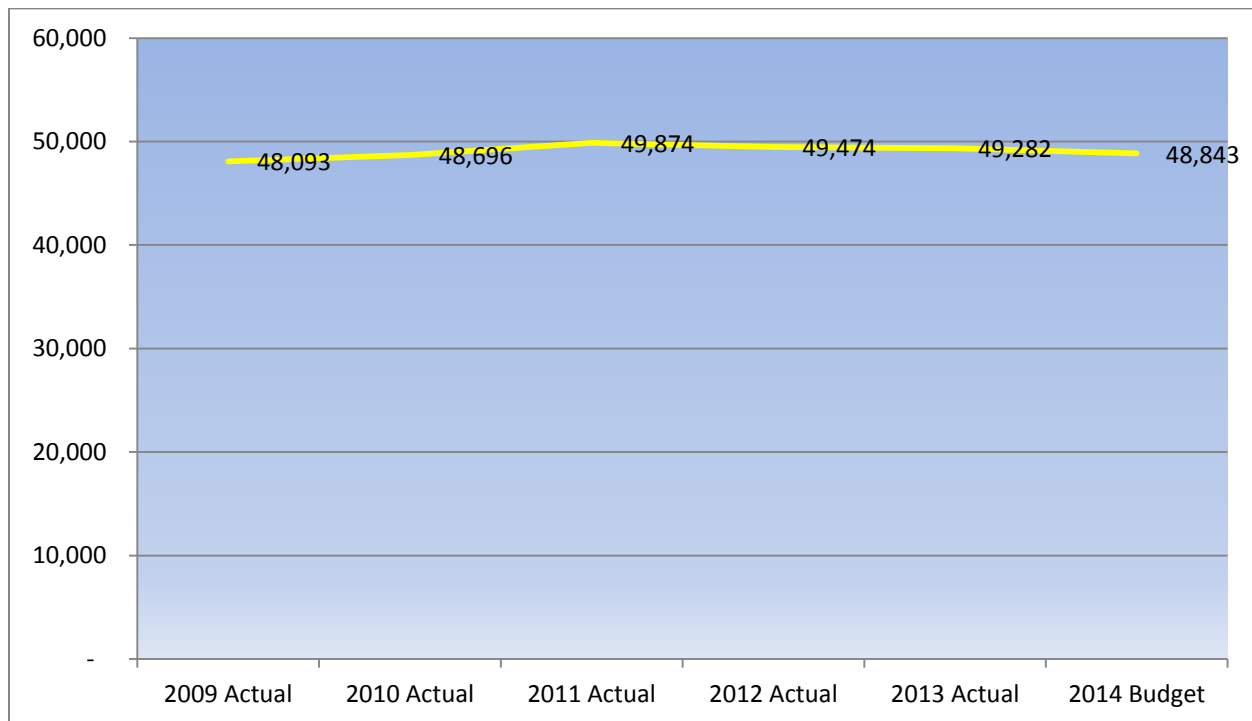


Forecast Summary	Elementary	Middle	High	TOTAL
Current SRT Enrollment	27,424	10,610	11,957	49,991
2005 - 11 Enrollment Change	3,127 12.9%	478 4.7%	(810) -6.3%	2,795 5.9%
<b>Forecast Peak Enrollment</b>	<b>29,288</b>	<b>12,146</b>	<b>14,092</b>	<b>54,160</b>
<b>Forecast Change: 2011 to Peak Year</b>	<b>1,864 6.8%</b>	<b>1,536 14.5%</b>	<b>2,135 17.9%</b>	<b>4,169 8.3%</b>
<b>Peak Enrollment Year</b>	<b>2016-17</b>	<b>2019-20</b>	<b>2021-22</b>	<b>2018-19</b>
2021-22 Forecast Enrollment	26,765	11,989	14,092	52,846
<b>Forecast Change: Current to 2021-22</b>	<b>(659) -2.4%</b>	<b>1,379 13.0%</b>	<b>2,135 17.9%</b>	<b>2,855 5.7%</b>

# Enrollment Trends and Projections

## Fiscal Year 2009 – 2014

The forecasting methodology utilized for the following chart: FTE projections are based on 10 year non-linear growth trend.



*School enrollment numbers based on District Cluster Model as of September 30, 2013.*

*Cost per student based on projected enrollment for FY 13 – FY 14 school year*

Year	Projected Student Enrollment	Budget	Cost Per Student
FY 2013	51,282	\$ 574,751,208	\$ 11,208
FY 2014	48,843	\$ 595,123,803	\$ 12,184

### Atlanta Public School Enrollment by School

School	FY 14 Projection	FY 13 Actual	FY 12 Actual
Adamsville Primary	369	402	373
Beecher Hills Elementary School	335	366	337
Benteen Elementary School	241	277	204
Bethune Elementary School	497	509	323
Bolton Academy	569	603	489
Boyd Elementary School	497	480	404
Brandon Elementary School	1,144	1,159	1,186
Burgess-Peterson Elementary School	293	350	321
Capitol View Elementary School	-	-	242
Cascade Elementary School	355	415	386
Centennial Place Elementary School	530	519	467
Cleveland Elementary School	300	346	348
Connally Elementary School	437	444	489
Continental Colony Elementary School	381	406	375
Cook Elementary School	-	-	337
D. H. Stanton Elementary School	233	277	270
Deerwood Academy School	652	678	626
Dobbs Elementary School	575	586	587
Dunbar Elementary School	386	376	368
East Lake Elementary School	-	-	225
F. L. Stanton Elementary School	253	272	262
Fain Elementary School	459	488	427
Fickett Elementary School	516	558	641
Finch Elementary	544	540	485
Garden Hills Elementary School	619	627	691
Gideons Elementary School	427	471	548
Grove Park Intermediate	314	372	391
Heritage Academy Elementary	499	520	458
Herndon Elementary	-	-	210
Hope-Hill Elementary School	353	360	-
Humphries Elementary School	335	340	384
Hutchinson Elementary School	396	430	408
Jackson Elementary School	918	931	947
Kimberly Elementary School	436	479	501
Lin Elementary School	608	589	586
M. A. Jones Elementary School	505	550	581
Miles Intermediate	296	350	409
Morningside Elementary School	799	810	769
Parkside Elementary School	669	706	544
Perkerson Elementary School	414	494	362
Peyton Forest Elementary School	472	464	425
Rivers Elementary School	708	688	638
Scott Elementary School	355	334	451

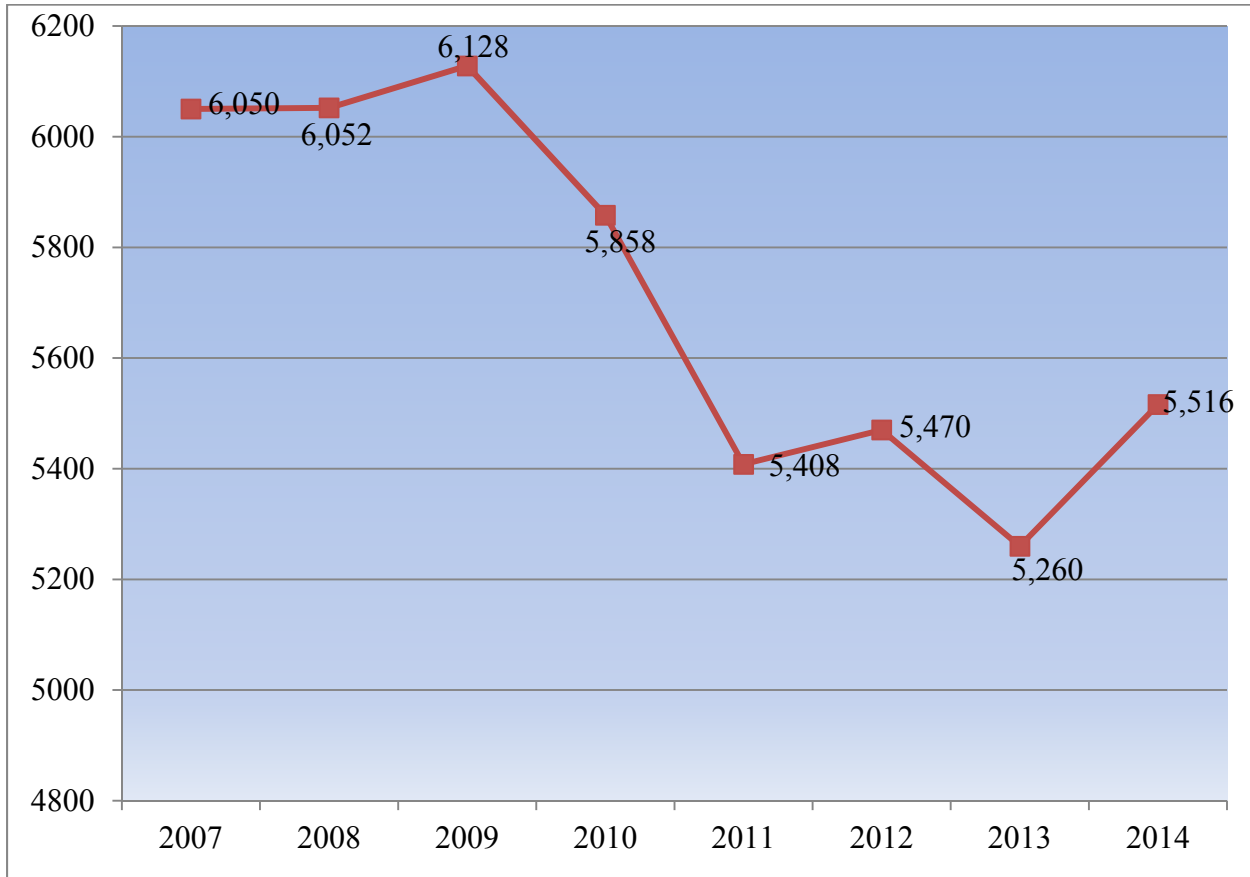
### Atlanta Public School Enrollment by School

School	FY 14 Projection	FY 13 Actual	FY 12 Actual
Slater Elementary School	556	586	539
Smith Elementary School	1,318	1,235	1,118
Springdale Park Elementary School	618	579	545
Thomasville Heights Elementary School	303	301	383
Toomer Elementary School	326	418	278
Towns Elementary School	361	401	410
Usher/Collier Heights Elementary School	440	436	362
Venetian Hills Elementary School	349	379	371
West Manor Elementary School	343	328	318
White Elementary School	-	-	250
Whiteford Elementary School	276	250	259
Woodson Primary	388	423	345
<b>Elementary Total</b>	<b>23,967</b>	<b>24,902</b>	<b>24,653</b>
BEST Academy	301	348	447
Brown Middle School	823	756	631
Bunche Middle School	719	754	857
Coan Middle School	323	298	308
Coretta Scott King MS	325	349	470
Harper-Archer Middle School	696	568	518
Inman Middle School	1,012	973	878
Kennedy	64	138	312
King Middle School	445	443	521
Long Middle School	754	702	547
Parks Middle School	-	146	357
Price Middle School	328	376	591
Sutton Middle School	1,402	1,393	1,306
Sylvan Hills Middle School	577	564	398
Young Middle School	1,009	1,030	770
<b>Middle School Total</b>	<b>8,778</b>	<b>8,838</b>	<b>8,911</b>
BEST High School	341	206	170
Carver Early College High School	312	325	328
Carver School of Health Sciences and Research	414	381	374
Carver School of the Arts	434	383	337
Carver Technology	378	315	266
Coretta Scott King HS	346	213	206
Douglass High School	717	914	1,020
Grady High School	1,379	1,371	1,433
Maynard H. Jackson, Jr. High School	970	917	785
Mays High School	1,462	1,538	1,387
North Atlanta High School	1,558	1,391	1,292
South Atlanta Law and Social Justice School	291	274	315
South Atlanta School of Computer Animation and Design	274	288	336
South Atlanta School of Health and Medical Science	285	307	337
Therrell School of Engineering, Math, and Science	396	364	360
Therrell School of Health and Science	212	233	354
Therrell School of Law, Government and Public Policy	221	243	318
Washington High School Senior Academy	-	-	245
Washington - Early College	214	219	191
Washington High School - Banking, Finance and Investment	300	263	247
Washington High School - Health, Sciences and Nutrition	331	342	295
<b>High School Total</b>	<b>10,835</b>	<b>10,487</b>	<b>10,596</b>

### Atlanta Public School Enrollment by School

School	FY 14 Projection	FY 13 Actual	FY 12 Actual
Crim Open	-	305	311
Forrest Hill Academy	-	364	329
West End	-	-	-
	-	669	640
<b>Total Traditional School</b>	<b>43,580</b>	<b>44,896</b>	<b>44,800</b>
<b>APS Charter Schools</b>			
Atlanta Charter School	235	230	224
Atlanta Preparatory Academy	-	419	417
Charles R. Drew Charter School	1,321	984	866
Intown Academy	338	271	274
Kindezi Charter School	194	163	120
KIPP Atlanta Collegiate	368	251	128
KIPP STRIVE Charter School	350	337	255
KIPP STRIVE Primary Charter School	220	111	-
KIPP Vision	349	244	171
KIPP Vision Primary Charter School	109	-	-
KIPP WAYS Academy	330	-	-
KIPP West Atlanta Young Scholars Academy	-	326	316
Latin Academy Charter	187	-	-
Neighborhood Charter School	432	410	390
Wesley International	709	640	616
Westside Atlanta Charter	121	-	-
<b>Charter School Total</b>	<b>5,263</b>	<b>4,386</b>	<b>3,777</b>

## Staffing Trends

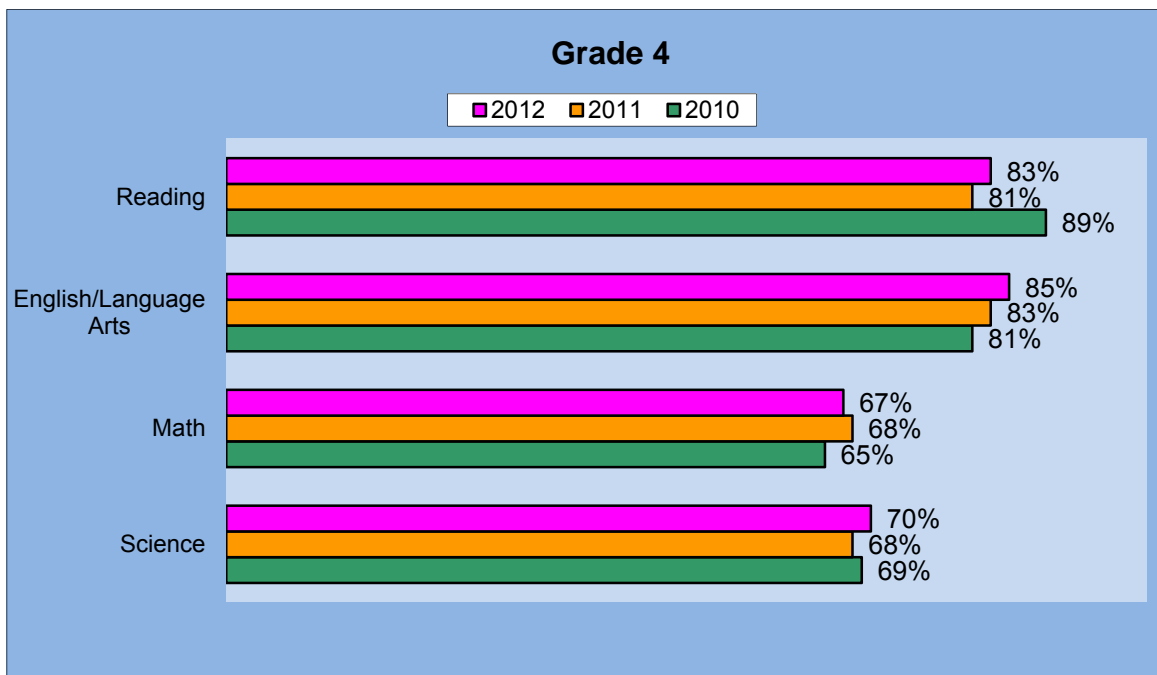
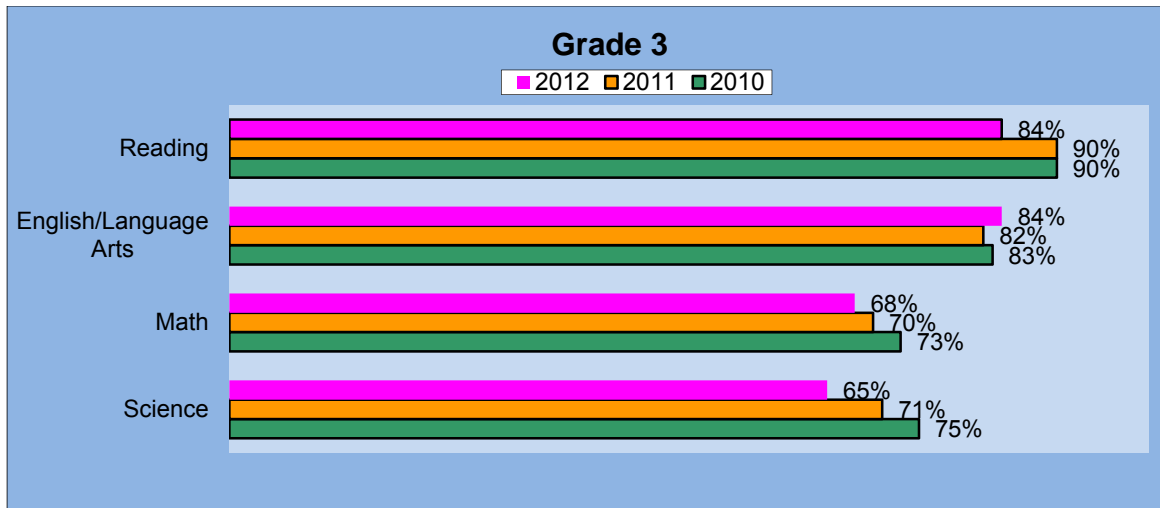


Normally the creation of a new position is funded through the abolishment of an existing position or a reduction within the program to create the proposed position. In 2009 with the High School Transformation initiative, small learning communities were created with lower student teacher ratios than traditional schools; there was a slight increase in headcount. For 2010 staffing decreased due to retirements and transfers of positions to categorical funding. 2011-2012 staffing showed a slight increase over the previous year due to meeting student teacher ratios. 2012-2013 staffing levels decreased due to resignations, retirements and school closings. 2013-2014 staffing levels increased due to an increase in teachers to keep class sizes at a lower level than the state max +5.



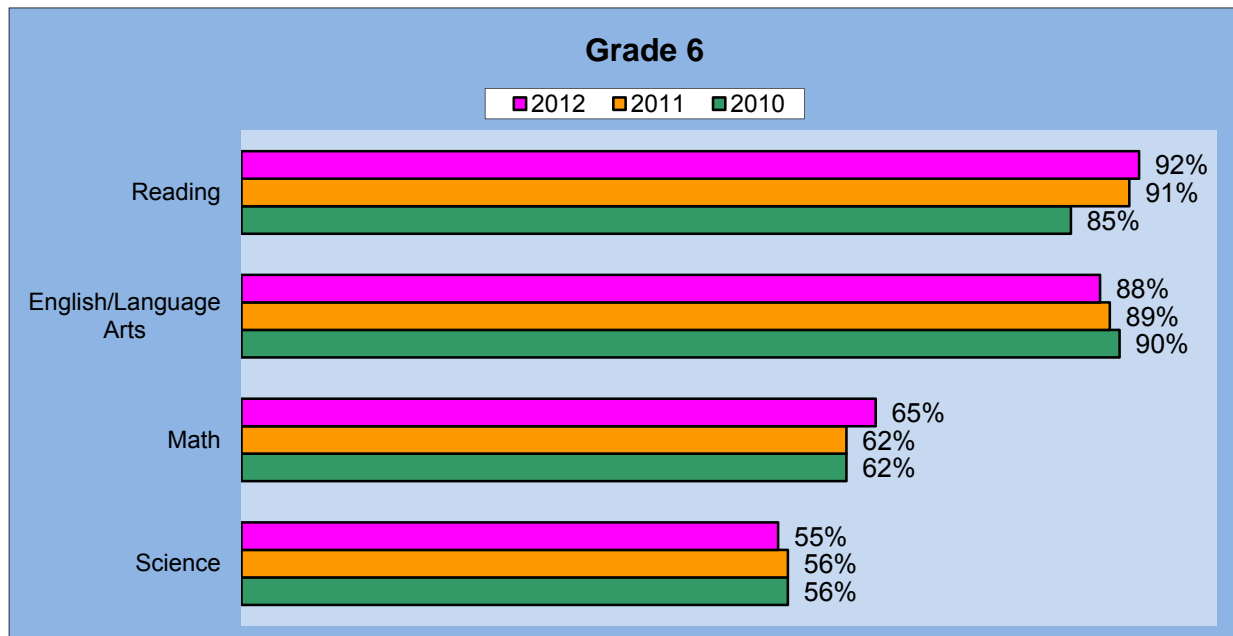
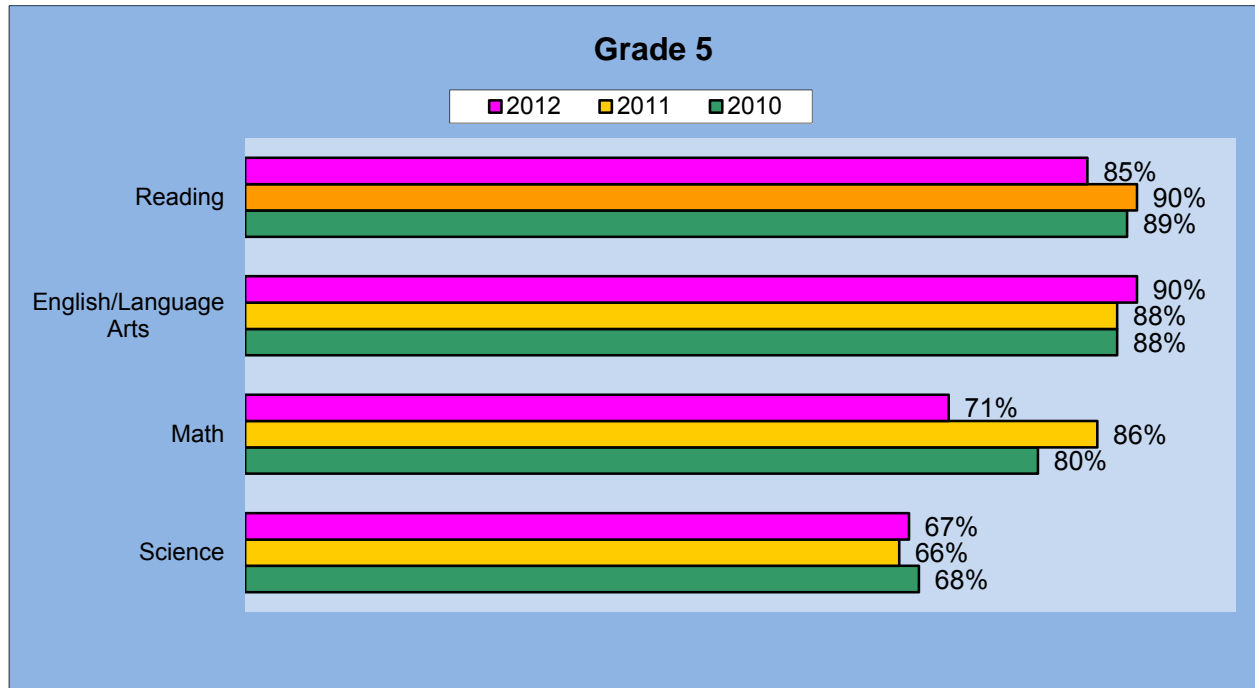
## Standardized Test Scores

The following test score data is extracted from the report, State of Georgia Public Schools Annual Report Card, CRCT Results: By Grade and Subject.



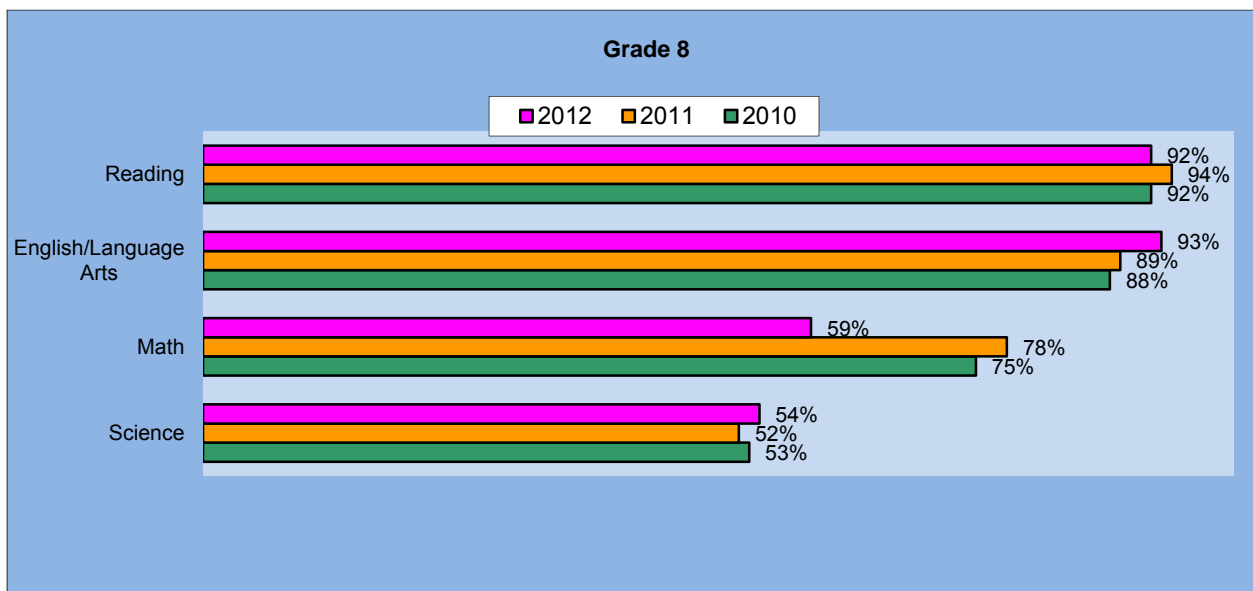
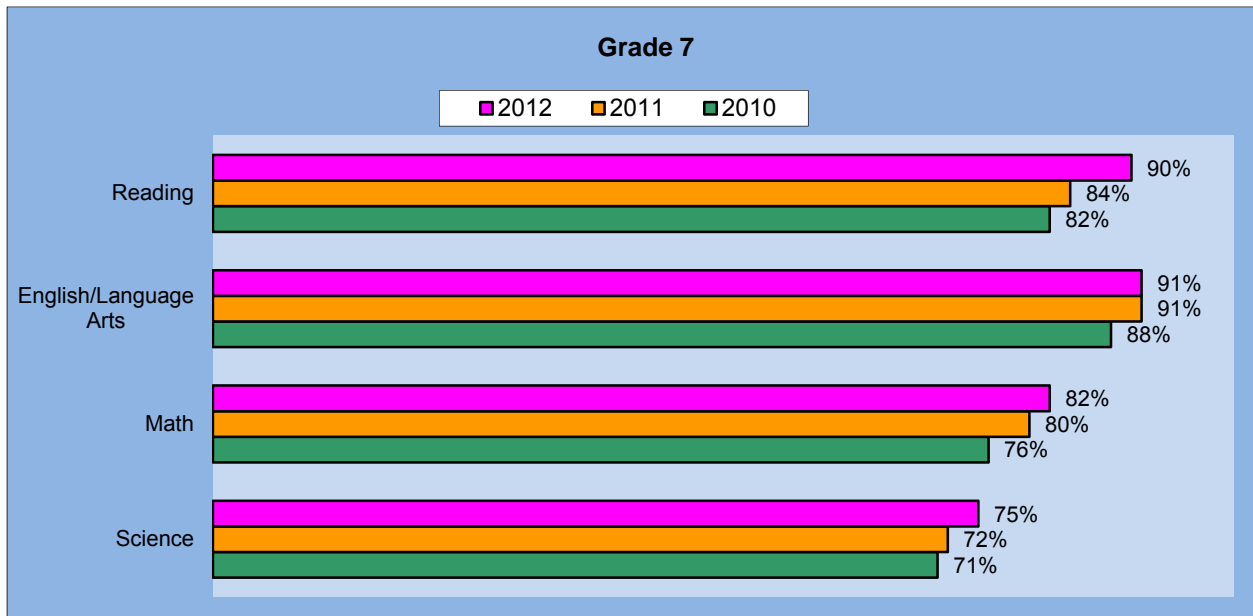
## Standardized Test Scores

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## Standardized Test Scores

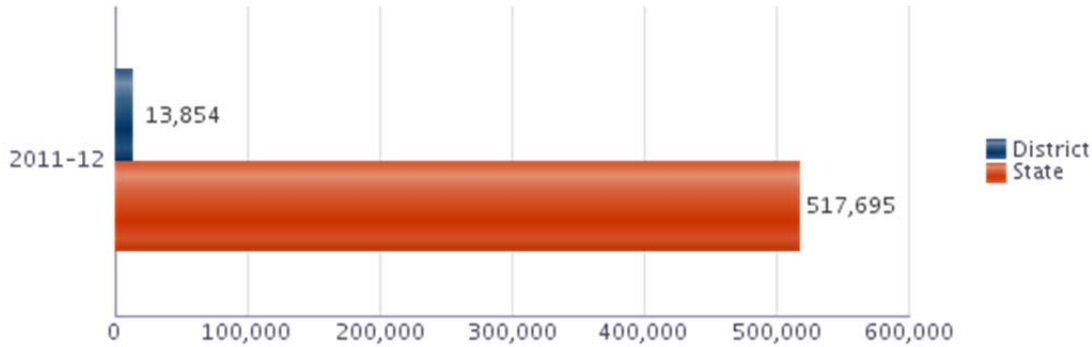
The following test score data is extracted from the report, State of Georgia Public Schools Annual Report Card, CRCT Results: By Grade and Subject.



Source: The State of Georgia – Governor’s Office of Student Achievement: 2011-2012 State of Georgia K-12 Report Card for Atlanta Public Schools

# Drop-Out Rates

## 9-12 Dropouts Rates - All Students School Year 2011-2012



	District		State	
2011-12	13,854	7.50%	517,695	3.80%

Dropouts by Race/Ethnicity	2011-12			
	District		State	
American Indian/Alaskan	10	0.00%	1,267	4.60%
Asian/Pacific Islander	80	0.00%	18,159	1.80%
Black	12,221	8.00%	204,372	4.60%
Hispanic	581	6.00%	50,713	4.50%
Multi-Racial	147	3.40%	13,423	3.60%
White	815	2.80%	229,761	3.10%
<b>Total</b>	<b>13,854</b>	<b>20.20%</b>	<b>517,695</b>	<b>22.20%</b>

Dropouts by Subgroup	2011-12			
	District		State	
Economically Disadvantaged	10,860	7.70%	274,750	4.40%
Female	6,974	6.10%	254,398	3.10%
Limited English Proficient	179	3.90%	13,430	5.90%
Male	6,880	8.90%	263,297	4.50%
Migrant	No data available		776	
Not Economically Disadvantaged	2,994	6.50%	242,945	3.20%
Students With Disability	1,608	10.20%	58,842	6.20%
Students Without Disability	12,246	7.10%	458,853	3.50%
<b>Total</b>	<b>41,741</b>	<b>50.40%</b>	<b>1,567,291</b>	<b>34.00%</b>

Source: The State of Georgia – Governor’s Office of Student Achievement: 2011-2012 State of Georgia K-12 Report Card for Atlanta Public Schools

The Board of Education  
of the  
Atlanta Public Schools



**2014 FISCAL YEAR  
OFFICIAL BUDGET**

**BOARD MEMBERS**

**Mr. Reuben R. McDaniel, Chair**

At-Large Seat 8

**Mr. Byron D. Amos, Vice Chair**

At-Large Seat 2

Ms. Brenda J. Muhammad- District 1

Ms. Cecily Harsch-Kinnane, District 3

Ms. Nancy M. Meister, District 4

Ms. LaChandra Butler Burks, District 5

Ms. Yolanda K. Johnson, District 6

Mr. Courtney D. English, At-Large Seat 7

Mr. Emmett D. Johnson, At-Large Seat 9

**SUPERINTENDENT**

Mr. Erroll Davis

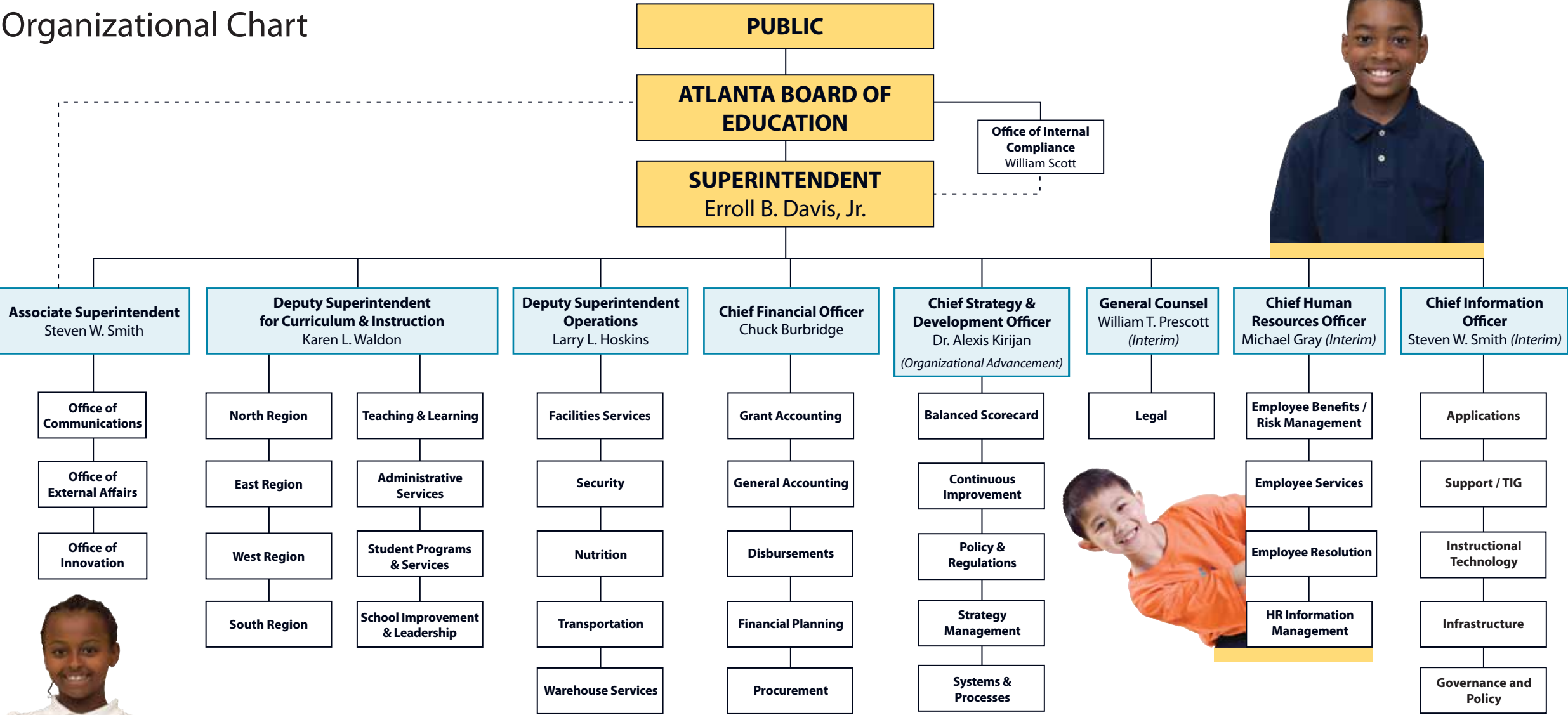
**BUDGET COMMISSION**

Ms. LaChandra Butler Burks, Chair

Mr. Byron D. Amos

Mr. Courtney English

# Organizational Chart



# Atlanta Public Schools

## 2012-2017 District Balanced Scorecard

Perspective	Objective	Objective Owner (Division)	Performance Measure	Data Availability	Unit of Measure	Actual 2011-12	Target 2012-13	Target 2013-14	Target 2014-15	Target 2015-16	Target 2016-17
1.0 Students, Stakeholders and The Learning Environment	1.1 Improve Student Achievement	Curriculum & Instruction	Student Achievement – CRCT (1.1.1)	Annually	% of students in traditional schools meeting and exceeding state standards on the CRCT (grades 3-8)						
					Reading (1.1.1-a)	M/E	57% / 31%	59% / 32%	61% / 33%	In 2014-2015, the unit of measure will change - based on implementation of national Common Core assessments (PARCC).	
						Total	88%	91%	94%		
					English Language Arts (1.1.1-b)	M/E	57% / 31%	59% / 32%	61% / 33%		
						Total	88%	91%	94%		
					Mathematics (1.1.1-c)	M/E	45% / 24%	47% / 25%	49% / 26%		
						Total	69%	72%	75%		
					Science (1.1.1-d)	M/E	39% / 25%	41% / 26%	43% / 27%		
						Total	64%	67%	70%		
					Social Studies (1.1.1-e)	M/E	39% / 24%	41% / 25%	43% / 26%		
						Total	63%	66%	69%		
			Student Achievement - End of Course Test (EOCT) (1.1.2)	Annually	% of students in traditional schools passing the EOCT (grades 9-12)						
					CCGPS Coordinate Algebra (1.1.2-a)			N/A	Baseline year	TBD	The 2012-13 year is baseline for CCGPS Coordinate Algebra. In 2013-14, Mathematics II will change to CCGPS Analytic Geometry as a baseline year. In 2014-15 other EOCT subject names may also change, based on implementation of national Common Core assessments (PARCC).
					Mathematics II (1.1.2-b)			31%	33%	Baseline year	
					9th Grade Literature and Composition (1.1.2-c)			69%	71%	73%	
					American Literature and Composition (1.1.2-d)			81%	83%	85%	
					Physical Science (1.1.2-e)			59%	61%	63%	
					Biology (1.1.2-f)			53%	55%	57%	
					U. S. History (1.1.2-g)			57%	59%	61%	
					Economics (1.1.2-h)			68%	70%	72%	
			Students Enrolled - Advanced Placement Classes (1.1.3)	Annually	% of students in traditional schools enrolled in Advanced Placement classes (grades 10-12)	37%	39%	41%	43%	45%	47%
			Student Achievement - Advanced Placement Classes (1.1.4)	Annually	% of students in traditional schools scoring 3 or greater on Advanced Placement exams	32%	34%	36%	39%	42%	45%
			Student Attendance (1.1.5)	Quarterly	% of students in traditional schools who are absent less than 10 days	73%	75%	77%	79%	81%	85%
			Graduation Rate (1.1.6)	Annually	% of all students (including ESOL, students with disabilities, etc.) who graduated with a regular diploma within 5 years	Current and future year targets will be set after release of 2011-2012 actuals by the GA DOE.					

## Atlanta Public Schools 2012-2017 District Balanced Scorecard

Perspective	Objective	Objective Owner (Division)	Performance Measure	Data Availability	Unit of Measure	Actual 2011-12	Target 2012-13	Target 2013-14	Target 2014-15	Target 2015-16	Target 2016-17
1.0 Students, Stakeholders and The Learning Environment	1.2 Improve Teacher and Leader Effectiveness	Curriculum & Instruction	Teacher Effectiveness (1.2.1)	Annually	% of teachers with a Teacher Effectiveness Measure (TEM) of Effective and Highly Effective	N/A	Baseline year	Future year targets will be set at the end of the 2012-2013 school year.			
			Leader Effectiveness (1.2.2)	Annually	% of leaders with a Leader Effectiveness Measure (LEM) of Effective and Highly Effective	N/A	Baseline year	Future year targets will be set at the end of the 2012-2013 school year.			
	1.3 Implement Rigorous and Relevant Curriculum	Curriculum & Instruction	Rigorous and Relevant Curriculum (1.3.1)	Annually	% of students entering State of Georgia colleges without the need of academic support	Current and future year targets will be set in January 2013 after calculation of 2011-2012 actuals by the GA DOE.					
			Student Inclusion (1.3.2)	Annually	% of students with disabilities who spend at least 80% of their school day in general education environments	48%	51%	55%	59%	63%	63%
	1.4 Increase Student, Parent and Community Engagement	Associate Superintendent	Parent/Community Outreach and Engagement (1.4.1)	Quarterly	% of satisfactory and above ratings for local school and district parent/community outreach and engagement on the quarterly stakeholder survey	N/A	70%	78%	82%	87%	90%
		Curriculum & Instruction	Student Engagement (1.4.2)	Annually	% of satisfactory and above student engagement responses on the Teacher Keys Student Survey	N/A	Baseline year	Future year targets will be set at the end of the 2012-2013 school year.			
	1.5. Ensure safe and supportive learning environments	Curriculum & Instruction	School Safety (3.1.1)	Annually	% of stakeholders (student, teachers, parents and community, etc.) whose perception of safety in APS schools was rated satisfactory and above on the quarterly stakeholder survey	N/A	70%	78%	82%	87%	90%
2.0 Leadership and Talent Development	2.1 Increase Employee Capacity and Leadership	Curriculum & Instruction	Professional Learning (2.1.1)	Quarterly	% of employees compliant with the policy requiring 20 hours of training annually	N/A	Baseline year	100%	100%	100%	100%
		Technology	Technology to Support Teaching and Learning (2.1.2)	Annually	% of teachers scoring an average of 4 and above on the instructional technology proficiency assessment	N/A	Baseline year	60%	75%	90%	100%
	2.2 Improve Recruitment, Selection and Retention of Highly Effective Staff	Human Resources	Novice Teacher (0-3) Years Retention (2.2.1)	Annually	% of effective novice classroom teachers (0-3 years) retained, excluding TFA and terminations	61%	64%	69%	74%	79%	84%
			Effective Teacher Retention (2.2.2)	Annually	% of effective classroom teachers retained	N/A	Baseline year	Future year targets will be set at the end of the 2012-2013 school year.			
			Teacher/Leader Vacancies (2.2.3)	Annually	# of vacant teacher and school leader positions on Day One	22	10	0	0	0	0
	2.3 Promote a Culture of Alignment, Ethics and Accountability	Organizational Advancement	Ethics (2.3.1)	Quarterly	Number of ethics complaints recommended for investigation	375	275	250	200	150	125



## Atlanta Public Schools 2012-2017 District Balanced Scorecard

Perspective	Objective	Objective Owner (Division)	Performance Measure	Data Availability	Unit of Measure	Actual 2011-12	Target 2012-13	Target 2013-14	Target 2014-15	Target 2015-16	Target 2016-17
3.0 Financial and Operational Systems and Support	3.1 Ensure Fiscal Responsibility and Stability	Finance	Discretionary Revenue (3.1.1)	Quarterly	Amount of discretionary revenue generated	N/A	Baseline year	Future year targets will be set at the end of the 2012-2013 school year.			
	3.2 Improve Efficiency, Service Levels and Effectiveness of District Operations and Business Processes	Organizational Advancement	Customer Service (3.2.1)	Quarterly	% of district business units receiving a customer service rating of satisfactory and above on the quarterly stakeholder survey	N/A	75%	80%	85%	90%	95%
	3.3 Strategically Manage and Leverage Technology	Technology	Student Online Learning (3.3.1)	Quarterly	% of students accessing online courses, including credit recovery	N/A	Baseline year	Future year targets will be set at the end of the 2012-2013 school year.			

# Looking Forward 2013-2014

## STRATEGIC PLAN 2012-2017 "Strategic Leadership ... The Road to Excellence"



We Still Have Work To Do

### Increase Graduation Rate

54% of all students graduated in 2011-12 with a regular diploma within 5 years

### Increase Student Attendance

72% of students in traditional schools were absent less than 10 days

### Increase AP Enrollment

23% of students in traditional schools were enrolled in Advanced Placement classes (grades 10-12)

### Guiding Principles

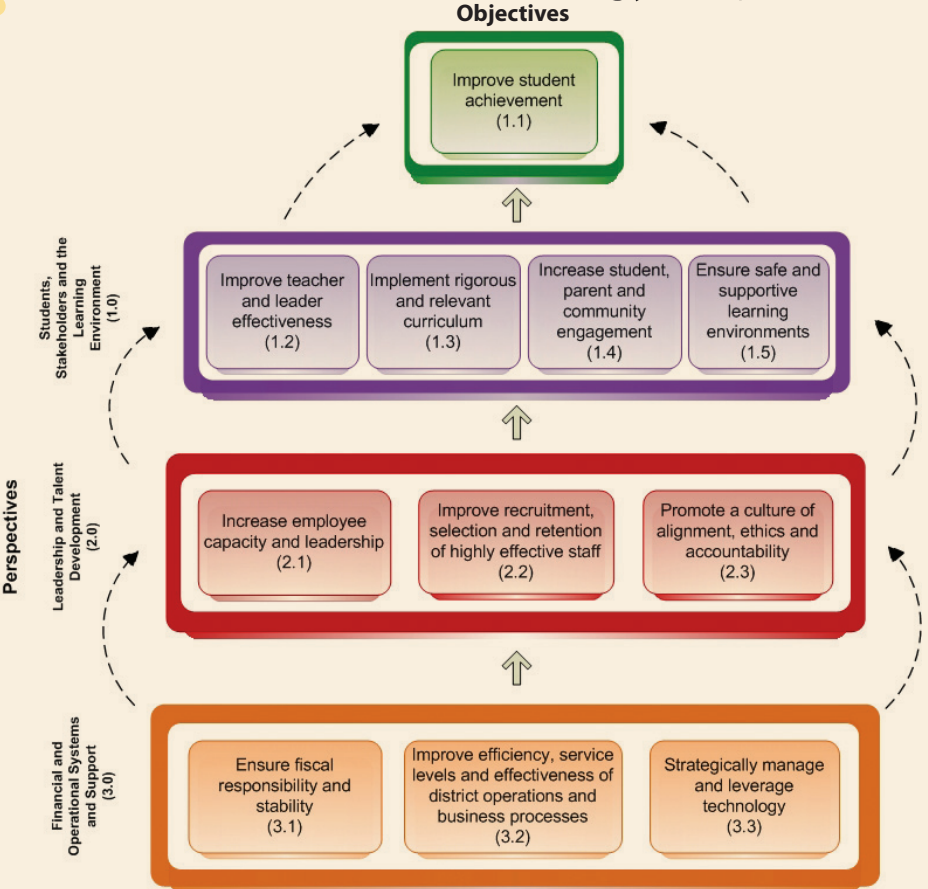
**EXCELLENCE...**  
in everything we do

**EQUITY...**  
in the distribution of district resources

**ETHICS...**  
to protect our integrity

**ENGAGEMENT...**  
with our community

### 2012-2017 Strategy Map



### 2013-2014 Strategic Initiatives

- Performance Management
- Career Academies
- Student Engagement & Behavior
- Managerial Control Systems
- Data Governance
- Records Management
- Strategic Technology Management

### School Counselors

are targeting graduation rates by improving accuracy in advising and scheduling students; providing test taking tips and study skills groups; encouraging parental involvement; and providing individual and group counseling.

### After-school

professional learning communities will be developed specifically for teachers of Coordinate Algebra and Analytic Geometry.

### Online AP courses

are available to students.

### Truancy plan

of action is being developed in conjunction with the Atlanta City Council Office and Atlanta Police Department.

### Free meals

will be offered to 58 APS elementary, middle and high schools through the Community Eligibility Option program.

### Operational Excellence Team

is in development to proactively address process inefficiencies, build organizational capacity for continuous improvement, and improve the management of business and academic processes.



APS has placed graduation coaches at each middle and high school campus to identify students most at-risk of not graduating or not graduating on time, assess needs, assign research-based interventions, and monitor intervention success.



### Core Beliefs and Commitments

- 1 WE BELIEVE THAT ALL CHILDREN CAN LEARN.**
- 2 WE BELIEVE THAT TEACHERS MATTER.**
- 3 WE BELIEVE THAT COMMUNITY IS CRITICAL.**
- 4 WE BELIEVE ALL STUDENTS SHOULD BE FULLY PREPARED AND INSPIRED TO GRADUATE FROM HIGH SCHOOL READY FOR COLLEGE AND/OR CAREERS.**
- 5 WE BELIEVE THAT STUDENTS SHOULD BE LIFELONG LEARNERS.**

### MISSION STATEMENT

The **mission** of Atlanta Public Schools is to educate **all students** through **academic excellence**, preparing them for **success** in **life**, service and leadership.

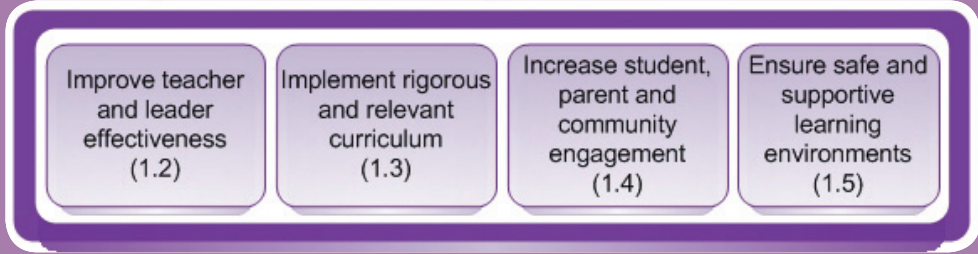
### VISION STATEMENT

The **vision** of Atlanta Public Schools is to be a student-centered, **high-performing** urban school district where all students become **successful** life-long learners and **leaders**.



# 2012-2013: STRATEGIC PLAN PROGRESS CHECK

## (1.0) Students, Stakeholders & The Learning Environment



The percent of students in traditional schools passing the EOCT (grades 9-12) increased in every subject area.



**55%** of students with disabilities spend at least **80%** of their school day in general education environments, an increase from **48%** in 2011-12.

**79%** of parents and community members rate the district's outreach and engagement satisfactory and above.

The average CRCT score gap between APS and the state closed by 10% from the previous year.

### Common Core

Fully-aligned the CCGPS curriculum to standards in core content areas; held three district-wide professional learning days; informed parents through regional community meetings, website and print materials; and established community of practice to directly support adoption and use of online courses at school level.

### Atlanta Urban Teacher Residency (AUTR)

Completed the first cohort and placed ten teachers as teachers-of-record for the 2013-2014 school year.

### Quality Principal Induction Program

Established the principal induction program and the Aspiring Leaders Program of Atlanta with the ultimate goal of retaining effective leaders.

### Data-Driven Instruction

Created data teams to increase focus at the school level on data driven instruction.

### School Safety

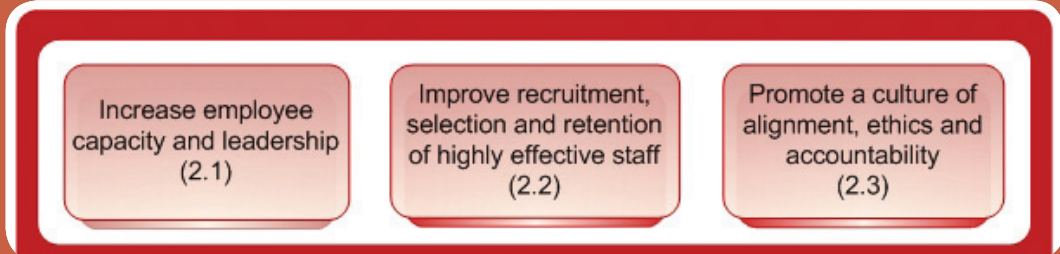
The Atlanta Board of Education authorized an agreement between APS and the Atlanta Police Department to provide enhanced physical security with additional full-time school resource officers, investigative detectives, school safety training and 24-hour alarm response services.



### Communications

**\$300,000** Partner Support for Schools;  
**5,000+** twitter followers;  
Over **8.5 M** web visits.

## (2.0) Leadership & Talent Development

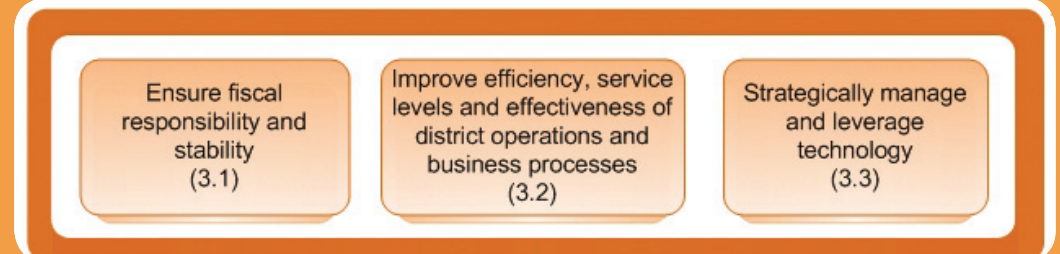


**Human Resources**, through **Project THRIVE**, redesigned their delivery model to transform service offerings for APS employees.

**80%** of effective classroom teachers were retained.

**100%** of APS staff completed **Ethics** training, and the Siegel Institute conducted 11 face-to-face four hour Ethics Advocate trainings that included 182 APS staff members.

## (3.0) Financial & Operational Systems and Support



### Records Management

Created a records management framework to guide standards across the district, and created and implemented Records Foundation training.

### Grants Management

Developed a resource Site to provide up-to-date information on the process to all APS employees; hired a grants manager and two compliance officers; and developed a communication strategy to keep stakeholders informed.

### Technology

Rapidly expanded online classes for students by launching the Atlanta Virtual Academy.

### Customer Service

Nearly 5,000 employees participated in customer service training.

**\$4,602,315**

of discretionary revenue was generated.

**84%** of district business units received a customer service rating of satisfactory and above.



## City of Atlanta

### History:

Atlanta was founded in 1837 as the end of the Western & Atlantic railroad line (it was first named Marthasville in honor of the then-governor's daughter, nicknamed Terminus for its rail location, and then changed soon after to Atlanta, the feminine of Atlantic -- as in the railroad). Today the fast-growing city remains a transportation hub, not just for the country but also for the world: Hartsfield Atlanta International Airport is one of the nation's busiest in daily passenger flights. Direct flights to Europe, South America, and Asia have made metro Atlanta easily accessible to the more than 1,000 international businesses that operate here and the more than 50 countries that have representation in the city through consulates, trade offices, and chambers of commerce. The city has emerged as a banking center and is the world headquarters for 13 Fortune 500 companies.

Atlanta is the Capital city of the southeast, a city of the future with strong ties to its past. The old in new Atlanta is the soul of the city, the heritage that enhances the quality of life in a contemporary city. In the turbulent 60's, Atlanta was "the city too busy to hate." And today, in the 21st Century, Atlanta is the "city not too busy to care".

For more than four decades Atlanta has been linked to the civil rights movement. Civil Rights leaders moved forward, they were the visionaries who saw a new south, a new Atlanta. They believed in peace. They made monumental sacrifices for that peace. And because of them Atlanta became a fast-paced modern city which opened its doors to the 1996 Olympics.

Die-hard Southerners view Atlanta as the heart of the Old Confederacy; Atlanta has become the best example of the New South, a fast-paced modern city proud of its heritage.

In the past two decades Atlanta has experienced unprecedented growth -- the official city population remains steady, at about 420,000, but the metro population has grown in the past decade by nearly 40%, from 2.9 million to 4.1 million people. A good measure of this growth is the ever-changing downtown skyline, along with skyscrapers constructed in the Midtown, Buckhead, and outer perimeter (fringing I-285) business districts.

Since the late 1970s dozens of dazzling skyscrapers designed by such luminaries as Philip Johnson, I. M. Pei, and Marcel Breuer have reshaped the city's profile.

## Population and General Information

Atlanta is the largest city in the state of Georgia. Atlanta ranks as the 40<sup>th</sup> largest in the United States, and the sixth-largest city in the southeastern region. Atlanta is the core city of the ninth most populous United States metropolitan area at 5,268,860 (est. 2010), with a combined statistical area of 5,626,400. Atlanta's population grew steadily during the first 100 years of the city's existence, and peaked in 1970 at around 496,000. However, from 1970 to 2000, the city lost over 100,000 residents, a decrease of around 16 percent. During the same time, the metro area gained over three million people, cutting the city's share of the metro population in half, from over 25 percent in 1970 to around 12 percent in 2000. However, the city's population bottomed out in 1990 at around 394,000, and it has been increasing every year since then, reaching 420,003 residents in 2010. The 2012 population estimate is 443,775.

In 2011, the median income for a household in the city was \$45,946 and the median income for a family was \$59,711. About 21.8% of the population and 17.2% of families lived below the poverty line.

Atlanta is, as of 2010, the nation's 4th largest black-majority city and has long been known as a "black mecca" for its role as a center of black wealth, political power, education, and culture including film and music.

The city of Atlanta is seeing a drastic demographic increase in its white population, and at a pace that outstrips the rest of the nation. The proportion of whites in the city's population grew faster between 2000 and 2006 than that of any other U.S. city. By 2010, Atlanta's white population had increased by 22,763 people. The white percentage increased from 31% in 2000, to 35% in 2006, to 38% in 2010, more than double the increase between 1990 and 2000. During the same time, the city's black population decreased by 31,678 people, shrinking from 61.4% of the city's population in 2000 to 54.0% in 2010. The percentages of whites and blacks in the city's population have remained steady. The demographic changes are due to an influx of whites into gentrifying in-town neighborhoods, such as East Atlanta and the Old Fourth Ward, coupled with a movement of blacks into adjacent suburbs, such as Clayton County. Note that this phenomenon is not unique to Atlanta, as Washington, D.C. is undergoing a similar demographic change.

The trend towards ethnic diversity is much stronger in Metro Atlanta as a whole in which blacks and non-Hispanic whites make up only 85.7% of the population. The metro area's Hispanic population more than doubled from 268,851 in 2000 to 547,400 in 2010, and now makes up over 10% of the region's population. These immigrant communities have altered the economic,

### Historical populations

Census	City	Region
<a href="#"><u>1850</u></a>	2,572	N/A
<a href="#"><u>1860</u></a>	9,554	N/A
<a href="#"><u>1870</u></a>	21,789	N/A
<a href="#"><u>1880</u></a>	37,409	N/A
<a href="#"><u>1890</u></a>	65,533	N/A
<a href="#"><u>1900</u></a>	89,872	419,375
<a href="#"><u>1910</u></a>	154,839	522,442
<a href="#"><u>1920</u></a>	200,616	622,283
<a href="#"><u>1930</u></a>	270,366	715,391
<a href="#"><u>1940</u></a>	302,288	820,579
<a href="#"><u>1950</u></a>	331,314	997,666
<a href="#"><u>1960</u></a>	487,455	1,312,474
<a href="#"><u>1970</u></a>	496,973	1,763,626
<a href="#"><u>1980</u></a>	425,022	2,233,324
<a href="#"><u>1990</u></a>	394,017	2,959,950
<a href="#"><u>2000</u></a>	416,474	4,112,198
<a href="#"><u>2010</u></a>	420,003	5,729,304

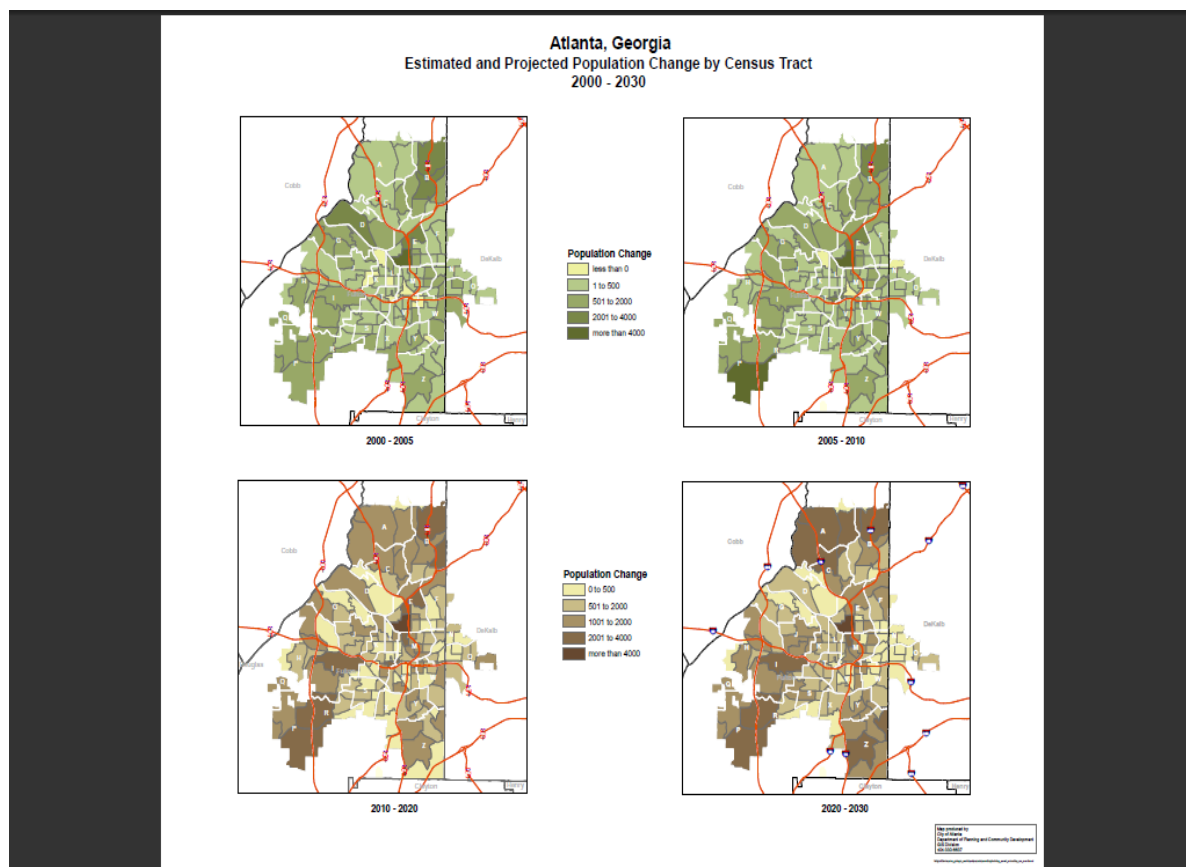
\*Estimates

Region: Combined Statistical Area (CSA)

cultural, and religious landscape of metro Atlanta. The Asian American population in the metro nearly doubled and makes up just under 5% of the region's population. Gwinnett County became one of the most diverse counties in the nation.

Atlanta is the major commercial and transportation hub of the southeast United States, and its international airport is one of the busiest in the world. The city's economy is led by the service, communications, retail trade, manufacturing, finance, and insurance industries. The convention business is also important, and Atlanta is home to many major corporations, including Coca-Cola, which was founded there in 1892.

Atlanta is projected to have a population of around 590,000 people by 2030. However, this projection assumes Atlanta garners only seven percent of the metro's growth during that period. If the city was to capture ten percent of metro Atlanta's growth, it would reach a population of 660,000 people by 2030.



## City of Atlanta

### Demographic and Economic Statistics

Fiscal Year Ended	Population	Personal Income (thousands)	Per Capita Personal Income	Median Age	Educational Attainment (5)	School Enrollment	Unemployment rate
December 31, 2003	432,900	\$153,070	\$32,739	34.0	82.9	53,485	7.7%
December 31, 2004	434,900	162,297	33,838	33.8	81.7	51,358	7.4%
December 31, 2005	442,100	173,159	34,825	34.7	82.9	50,188	5.9%
June 30,2006	451,600	184,186	35,846	34.7	82.9	49,924	5.3%
June 30,2007	451,600	184,186	35,846	34.7	82.9	49,707	4.5%
June 30,2008	461,956	196,683	36,309	32	87.0	51,377	+5.9%
June 30,2009	477,300	198,580	37,744	35.0	83.4	48,093	10.3%
June 30,2010	480,700	206,462	38,336	35.0	87.3	48,696	10.0%
June 30,2011	420,003	203,137	37,101	34.0	85.5	49,874	10.5%
June 30,2012	432,427	202,577	38,321	32.9	86.8	49,474	8.9%

*Source:* <sup>1</sup>Atlanta Regional Commission - re-benchmarked to U.S. Census 2000 estimate for year ending 2008. (City of Atlanta only)

<sup>2</sup>U.S. Department of Commerce, Bureau of Economic Analysis - data reported annually, available through 2007 for Atlanta MSA this figure is inclusive of Atlanta-Sandy Springs-Marietta.

<sup>3</sup>U.S. Department of Commerce, Bureau of Economic Analysis - data reported annually, available through 2007 for Atlanta MSA

<sup>4</sup>U.S. Census Bureau, American Community Survey

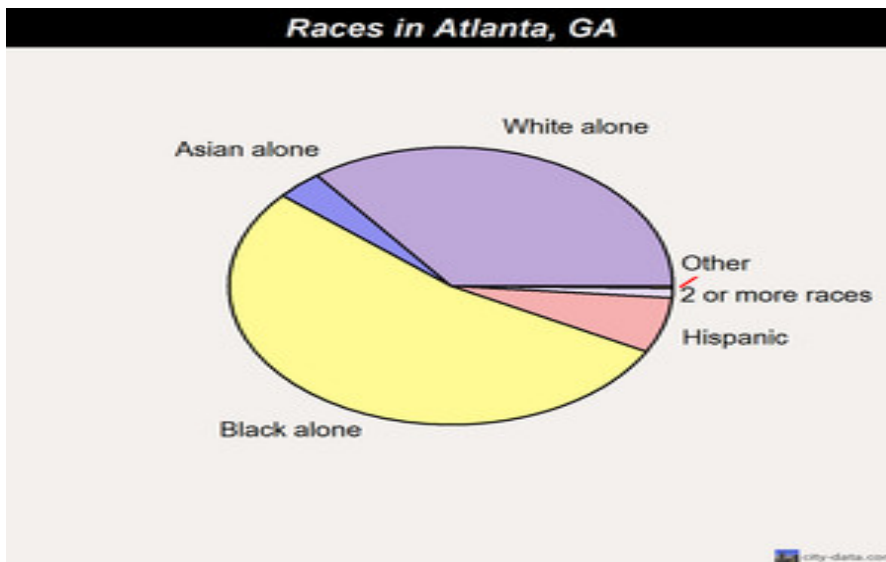
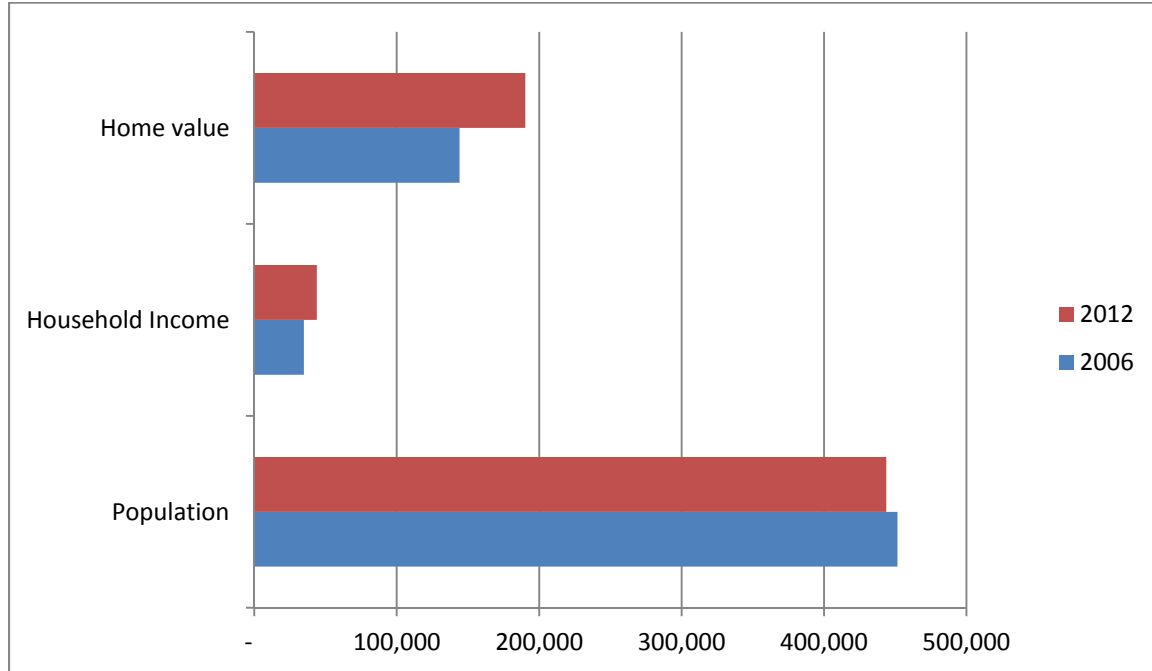
<sup>5</sup>U.S. Census Bureau, American Community Survey for city of Atlanta, % of population that attained high school degree or higher educational degrees; data based on population 25 years and over and limited to household population, excludes institutions, college dormitories, & other group quarters; data available through 2007

<sup>6</sup>Georgia Department of Education - Enrollment as of March of each fiscal year end

<sup>7</sup>U.S. Department of Labor, Bureau of Labor Statistics

\* Figures taken from First Multiple Listing Service and are specific to the City of Atlanta

## City of Atlanta



- Black alone - 231,058 (53.4%)
  - White alone - 152,630 (35.3%)
  - Hispanic - 27,995 (6.5%)
  - Asian alone - 14,728 (3.4%)
  - Two or more races - 4,887 (1.1%)
  - American Indian alone - 548 (0.1%)
  - Other race alone - 348 (0.08%)
  - Native Hawaiian and Other Pacific Islander alone - 231 (0.05%)



## **Glossary of Terms**

This section contains definitions of terms used in this document and additional terms as deemed necessary in order to achieve common understanding concerning financial accounting procedures. School activity funds are defined as all local school funds derived by any public school from all activities or sources. Some of the definitions shown are taken or adapted from the recommendations of the National Committee on Governmental Accounting.

**Account** - A record of financial transactions that is similar in terms of a given frame of reference such as purpose, objective, or source.

**Accounting System** - The recording and reporting of activities and events affecting the money of an administrative unit and its programs. Specifically, it describes: (1) what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) data recording, classifying, and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing and initiating reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

**Accrue** - to record revenues when earned, or when levies are made and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. See also ACCRUAL BASIS.

**Accrual Basis of Accounting** - The basis of accounting under which revenues are recorded when levies are made and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also REVENUE and EXPENDITURES.

**American Recovery and Reinvestment Act (ARRA)** - A federal Act approved by the House of Representatives and Senate on February 13, 2009 to help the nation's economic recovery, create and save jobs, and provided services to people affected by the recession.

**Appropriation** - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expended.

**Asset** - Something of value that is owned by an entity.

**Assets, Fixed** - Land, buildings, machinery, furniture, and other equipment that the school system intends to hold or continue in use over a long period of time. "Fixed" denotes probability of intent to continue use or possession, and does not indicate immobility of an asset.

**Audit** - An examination of records and documents by an auditor in the process of securing evidence for one or more of the following purposes: (a) determining the propriety of completed transactions, (b) ascertaining whether all transactions have been recorded, (c) determining whether transactions are accurately recorded in the accounts and in the statements drawn from the accounts.

**Balance** - The difference between the total debits and the total credits of an account; the total of an account containing only debits or only credits.

**Balance Sheet** - A financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP.

**Balanced Budget** - A financial plan where revenues equal, or exceed, expenditures.

**BCM** – Budget Center Manager

**Board of Education, District** - The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.

**Bond** – A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

**Bonded Debt** - The part of the school district debt that is covered by outstanding bonds of the district. Sometimes this is called "Funded Debt."

**Bonds Payable** - The face value of bonds issued and unpaid.

**Budget** - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

**Budget Calendar** - The schedule of key dates used in the preparation and adoption of the Annual Budget.

**Budget Control** - The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

**Budget Document** - The instrument used as a comprehensive financial plan of operations of the Board of Education.

**Capital Funds** – Monies set aside for the purchase of capital or fixed assets, such as land, equipment, and buildings.

**Capital Projects** – Long term investment projects aimed to acquire, develop, improve, and/or maintain an organization's capital assets.

**Capital Outlay** - Expenditures for land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

**Cash** - Currency, checks, postal and express money orders, and bank deposits including certificates of deposit.

**Certified Tax Digest** - An annual property tax digest certified by the tax receiver or tax commissioner of a county to the Department of Revenue and approved by the State Revenue Commissioner.

**Classification, Function** - As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, Instruction, School Administration, Plant Maintenance and Operation.

**Classification, Object** - As applied to expenditures, this term has reference to an article or service received; for example, payroll costs purchased and contracted services, materials, and supplies.

**Cost per Student** - Financial data (either budget or expenditures) for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.).

**Debt** - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

**Deficit** - The excess of the obligations of an account over its resources.

**Disbursements** - Payments for goods and services.

**Elementary School** - A school classified as elementary by state and local statutes or practice and composed of kindergarten through grade five.

**Encumbrance** - A restriction of available money by issuance of a purchase order.

**Encumbrance Accounting** - A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

**Equipment** - A material item of a non-expendable nature, such as a built-in facility, a movable or fixed unit of furniture or furnishings, an instrument or apparatus, a machine (including attachments), instructional skill-training device, or a set of small articles with parts that are replaceable or repairable, the whole retaining its identity and utility over a period of time which is characteristic for items of its class.

**ESOL** - English to Speakers of Other Languages

**Expenditures** - Decreases in net financial resources. If accounts are kept on the accrual basis, this includes total charges incurred, whether paid or unpaid. On the cash basis, payments are termed disbursements.

**Expenses** - Outflows or other using up of assets or incurring of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

**Financial Statement** - A formal written presentation that sets forth information concerning the financial condition of the school internal funds.

**Fiscal Period** - Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

**Fiscal Year** - A twelve-month period of time to which the annual budget applies, and at the end of which a local education agency determines its financial position and the results of its operations.

**Fixed Assets** - Land, buildings, machinery, furniture, and other equipment which the school district intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

**Forecast** - A projection made for the development of next fiscal year's budget. The projection is based primarily on the annualized cost of providing the same level of services as in the current year.

**Function** - An accounting term relating to both the budget and the financial report. A "function" is a grouping of activities being performed for which salaries and other types of direct costs are expended and accounted. Functions and subfunctions consist of activities that have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities should be combinable, comparable, relatable and mutually exclusive. Both the budget and the financial reports group activities within "functions".

**Fund** - A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control.

**Fund Balance** - The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

**Fund Balance, Transfer** – Used to balance out revenue shortfalls of any particular fund.

**Fund Balance, Unreserved** - The portion of Fund Balance that is not reserved for encumbrances, debt service or similar items.

**Fund, Capital Projects** - Used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the related bond issue. Capital project funds are designated to account for acquisition or construction of capital outlay assets that are not acquired directly by the general fund, special revenue funds, or enterprise funds. Capital project funds have been developed to account for the proceeds of a specific bond issue and revenue from other possible sources which is designated for capital outlay, i.e., for land, buildings, and equipment.

**Fund, Debt Services** - Used to finance and account for payment of principal and interest on all long-term general obligation debts. Debt service funds are used to accumulate resources over the outstanding life of the bond issue in an amount equal to the maturity value. Cash of the debt service may be invested in income producing securities that are converted back into cash at the maturity date for use in retiring bonds.

**Fund, Enterprise** - Used to finance and account for the acquisition, operations, and maintenance of school district facilities and services which are entirely or predominantly self-supportive by user charges. Budgetary accounts and formal budgetary accounting are recommended for Enterprise Funds. The accounting consists primarily of proper recording of receipts and disbursements.

**Fund, General** - The fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

**Fund, Special Revenue** - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

**General Ledger** - A book, file, or other device in which accounts are kept to the degree of detail necessary to summarize the financial transactions of the school. General ledger accounts may be

kept for any group of receipts or expenditures on which an administrative officer wishes to maintain fiscal control.

**General Long Term Debt** - Liability for general obligations bonds. The general long-term debt of a state or local government is secured by the general credit and revenue-raising powers of the government rather than by the assets acquired or specific fund resources.

**Gift** - Something of value received for which no repayment or special service to the contributor is expected.

**Grant** - Money received by a school for an activity for which no repayment is expected but for which certain conditions exist relative to the disbursement of funds.

**High School** - A school classified as high school by state and local statutes or practices and composed of grades nine through twelve.

**Instruction** - Direct interaction between students and classroom teachers, paraprofessionals and/or related staff involving teaching students in a teaching/learning environment in a systematic program designed to assist students in acquiring competency in knowledge, skills, and understanding.

**Instructional Materials-Supplies** - An object of expenditure related to amounts paid for the acquisition of devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

**Inventory** - The cost of supplies and equipment on hand not yet distributed to requisitioning units.

**Kindergarten** - A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

**Land** - A fixed asset account that reflects the acquisition value of land owned by a school system. If land is purchased, this account includes the purchase costs and other associated improvement costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.

**Levy** - (Verb) to impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

**Liabilities** - Debt or other legal obligations arising out of transactions which are payable but not necessarily due. (Encumbrances are not liabilities; they become liabilities when the services or materials for which the encumbrance was established have been rendered or received.)

**Long-Term Debt** - Debt with a maturity of more than one year after the date of issuance.

**Middle School** - A school classified as middle by state and local statutes or practices and composed of grades six through eight.

**Mill** - The rate of taxation based on dollars per thousand of taxable assessed value. A mill is one tenth of a cent (\$.001).

**Millage Rate** - The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value established by the governing authority each fiscal year.

**Object** - An accounting term used to describe the service or commodity obtained as a result of a specific expenditure or to describe a specific revenue source.

**Operational Budget** - Non-salary and non-fringe benefit accounts.

**Per Pupil (Allotment)** - An allotment to each school for supplies and equipment initially based on the first FTE count of the fiscal year.

**Per Student (Expenditure)** - An accepted and commonly used norm to compare expenditures between school districts, state spending and national spending.

**Personnel, Administrative** - Personnel on the school payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the school district that are system wide and not confined to one school, subject, or narrow phase of school activity; for example, superintendent of schools.

**Personnel, Clerical** - Personnel occupying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records.

**Personnel, Instruction** - Those who render services dealing directly with the instruction of pupils. Included here are: teachers, paraprofessionals.

**Program** - The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

**Program Budget** - A budget wherein expenditures are based primarily on programs of work and secondarily on character and object. A program budget is a transitional type of budget between the traditional character and object budget on the one hand, and the performance budget, on the other.

**Purchase Order** - Document that authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

**Purchased Services** - Personal services rendered by personnel who are not on the payroll of the school system and other services that may be purchased by the school system.

**QBE (Quality Basic Education) – Allotments** - Funds are allotted by the state on the basis of "Weighted FTE" (FTE: Full Time Equivalent students) to the local school system.

**QBE – Mid Year Adjustment** - The adjustment of QBE allotment that reflect the more recent FTE count of a school system in the current school year, to increase or decrease the QBE earning that based on FTE count taken in the previous year.

**QBE – Austerity** - The QBE formula reduction to decrease the allotment due to the difficult financial challenges to State revenues and the program expenditure cut is necessary.

**Reimbursement** - Repayment of authorized expenditures made on behalf of the school's internal fund.

**Reports** - Written statements of information, which are made by a person, unit, or organization for the use of some other person, unit, or organization.

**Requisition** - A written request, usually from one department to the Purchasing Officer or to another department, for specified articles or services.

**Reserve** - An account used to indicate that a portion of fund balance is restricted for a specific purpose.

**Reserve for Encumbrances** - A reserve representing the designation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior year encumbrances.

**Revenue** - Additions to the assets of a fund during a fiscal period that are available to finance the fund's expenditures during the fiscal period.

**Revised Budget** - An increase or decrease to the initial budget (original amount as adopted by the governing body) amount.

**SRT** – School Reform Team

**Salaries** - Total expenditures for hourly, daily, and monthly salaries including overtime pay and sick pay.

**School** - A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings.

**SPLOST** – Special Purpose Local Option Sales Tax- extra one-cent sales tax voted on and approved by citizenry to be used by the school district for capital improvements and debt retirement.



**Supplies** - Expenditures for material items of an expendable nature that are consumed, worn-out, or deteriorated by use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

**Supporting Documentation** - Evidence attesting to the authenticity, accuracy, and authority of a financial transaction.

**Taxes** - Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

**Tax Digest** - The established formula for the County to determine the net Maintenance and Operations (M & O) property digest for the school district on a calendar year basis which includes total real, personal, motor vehicles, mobile homes, and public utility property, less homestead, various personal, Freeport and agricultural exemptions. The Tax Digest is certified in July of each year and the local board of education sets official millage rate.

**Transfers** - Amounts transferred between two funds. The offsetting transaction is recorded in the revenue source in the fund to which the transfer is made.



# Appendix

## General Fund Budget & Special Revenue Budget

FISCAL YEAR 2014 (SCHOOL YEAR 2013-2014)  
ATLANTA, FULTON COUNTY, GEORGIA

ATLANTA PUBLIC SCHOOLS  
FY 2014 GENERAL FUND  
PROGRAM LISTING

Program	Program Name	Approved Budget
1084	Early Intervention Program	\$ 15,433,818
1101	School Administration	35,265,300
1200	Classroom Instruction	127,591,646
1202	Kindergarten	21,918,945
1203	Substitutes	3,605,257
1215	Remedial Education	3,472,609
1218	Other Entities	214,124
1220	Textbooks	3,121,735
1221	Year Round School	199,240
1224	Extended Day	384,937
1225	Summer School	1,346,358
1228	Commencement Exercises	197,846
1229	Evening School	339,728
1230	Reading/Language Arts	204,569
1231	External Programs	422,489
1235	Foreign Language	11,987,376
1237	ESOL/Bilingual	4,839,609
1243	Mathematics	209,238
1248	Science	505,224
1255	Social Science	281,797
1261	Athletics and Intramural	2,759,967
1264	Art	5,174,165
1266	Physical Ed. Elementary	10,219,526
1267	Music	5,655,941
1268	Fine Arts	248,192
1269	Band	2,469,411
1270	Orchestra	2,260,404
1271	Performing Arts	1,337,685
1277	JROTC (Army)	3,495,931
1280	Residential Facilities	942,000
1301	Exceptional Children	39,874,666
1303	Gifted and Talented	11,278,277
1305	Gifted and Talented Summer Program	130,571
1306	Services for Students	166,736
1307	SILD	158,563
1309	School Social Workers	3,266,186
1310	Health	3,467,914
1503	Expanded Day/Special Project	13,282
1506	Professional Development	710,070
1507	Teaching and Learning	1,710,218
1509	Psychologists	2,483,983
1510	Counseling	11,241,516
1511	School Improvement & Leadership Dev	842,542
1512	Office of Student Services	163,317
1513	Testing and Assessment	577,004
1597	Parental Involvement/Comm Alliances	129,015
1598	Student Programs and Services	502,959
1610	Deputy Superintendent - Instruction	590,729
1614	Administrative Services	688,067
1627	Forrest Hill Academy	744,071

ATLANTA PUBLIC SCHOOLS  
FY 2014 GENERAL FUND  
PROGRAM LISTING

Program	Program Name	Approved Budget
1629	Exceptional Children - Admin	2,997,072
1642	Records Center	317,542
1674	School Reform Team 1	214,489
1675	School Reform Team 2	251,054
1676	School Reform Team 3	344,383
1677	School Reform Team 4	366,839
1681	Research and Evaluation	455,558
1693	Student Placement and Appeals	407,052
2405	Career Education	7,206,580
6520	Security	4,249,482
6521	Safety	5,422,394
6619	Student Transportation Services	17,566,371
6632	Warehouse Services	397,394
6644	Deputy Superintendent - Operations	421,522
6691	CLL Building Operations	163,386
6700	Facilities Services	1,946,236
6701	Building Operations	6,033,721
6703	Utilities	17,274,833
6704	Fleet Maintenance and Operations	985,683
6705	Carpentry, Masonry, Roofs, etc.	1,212,503
6706	Electrical	1,086,471
6707	Field Program Administration	4,190,947
6709	Furniture	30,000
6710	Grounds and Pest Control	2,758,334
6711	HVAC/Facility Systems & Equipment	4,723,150
6712	Painting	597,556
6713	Plumbing	760,604
6714	Program Administration	1,619,170
6716	Custodial Support	7,091,840
6720	Facilities Planning and Construction	369,813
7630	Purchasing & Supply Services	1,023,732
7635	Budget Department	1,014,206
7638	Accounting	1,131,713
7640	Accounts Payable	492,741
7641	Financial Services	1,113,598
7666	Payroll	637,142
7667	School Based Accounting	769,245
7668	Treasury Services	278,296
7683	Grants Accounting	572,169
8002	Internal Resolution	389,383
8003	Human Resource Information	166,959
8004	Personnel Services	3,320,708
8005	Human Resource Services	578,110
8006	Risk Management	1,122,271
8007	Insurance	1,936,957
8253	Organizational Advancement	1,496,287
8501	Internal Compliance	970,264
8699	Board of Education	467,398
8700	Archives	96,942
8502	Superintendent	816,910

ATLANTA PUBLIC SCHOOLS  
FY 2014 GENERAL FUND  
PROGRAM LISTING

Program	Program Name	Approved Budget
8252	External Affairs	905,118
9001	AETC-Atlanta Telecom Collaborative	67,131
9004	Marketing & Community Relations	976,125
9252	Legal Contingencies	1,528,418
9253	Legal Services	3,324,853
1646	Learning Technologies	1,502,240
1505	Media Services	9,014,867
9554	Operational Technology	7,971,387
9555	Shared Services	626,973
9645	Information Application	4,775,409
9647	Information Services	3,040,801
9648	IT Policy and Governance	1,530,112
6920	District Leases	3,122,353
7650	Employee Benefits	6,000,000
7651	Unfunded Pension	48,000,000
1279	Charter Schools	43,250,000
7685	Charter Schools - Pending Case	2,915,882
2278	CTAE	3,708
2282	Residential Facilities	488,663
2328	CTAE - Apprenticeship	39,064
2329	CTAE - Middle School Support	3,614
2471	CTAE Supervision	58,538
2552	Voc- Ed Extended Day	129,251
2561	State Preschool - Handicapped State of	483,985
2622	Charter Schools (Accounting Reclass)	626,500
2671	Industry Certification	37,050
		<u><u>\$ 595,123,803</u></u>

**Resolution**  
**Atlanta Board of Education**

Atlanta



Georgia

**July 01, 2013**  
***Class Size Resolution***

**WHEREAS**, the State Board of Education recognizes that Georgia continues to experience an unprecedented downturn in the economy; and

**WHEREAS**, this downturn will continue to cause declines in local revenue collected to fund public education at the local school district; and

**WHEREAS**, the State Board of Education has granted an exemption from all statutory and regulatory class size maximums for the 2013-2014 school year; and

**WHEREAS**, the Atlanta Board of Education understands that the local board of education is responsible for meeting all federal and state accountability rules; and

**WHEREAS**, the Atlanta Board of Education understands that the local board of education is responsible for meeting all federal and state health and safety requirements; and

**WHEREAS**, the Atlanta Board of Education understands that the local board of education is responsible for all federal and state reporting requirement; and

**WHEREAS**, the Atlanta Board of Education for the 2013-2014 school year has determined that in each school, to the extent possible, the desirable average class size for planning purposes is twenty-four in elementary, thirty in middle and thirty in high school..

**THEREFORE, BE IT RESOLVED** that effective for the 2013-2014 school year only, the Atlanta Board of Education authorizes the Superintendent of Schools, in accordance with state guidelines, to increase the class size maximums by plus five for core classes in grades K-8 and plus three in grades 9-12 core classes. Moreover, the Board authorizes the Superintendent to allocate a minimum of seventy-eight additional teachers for the 2013-2014 school year in the most equitable manner possible while considering both educational need and class size. The three (3) attached teacher distribution documents will be used as a guide.

Adopted this the 1 day of July 2013.

\_\_\_\_\_  
Board Chair Signature

\_\_\_\_\_  
Superintendent's Signature

Date: 07/08/13



**Resolution**  
**Atlanta Board of Education**

Atlanta



Georgia

July 1, 2013

*Atlanta Board of Education*

*2013-2014 Early Distribution of Title Funds*

WHEREAS, the Atlanta Board of Education wishes for schools to begin serving students through Federal Title programs as early in the 2013-2014 school year as possible; and now

THEREFORE, BE IT RESOLVED that effective for the 2013-2014 school year, the Board authorizes the Superintendent of Schools to make federal categorical grant funds available to eligible schools beginning July 2, 2013..

Adopted this the 1 day of July 2013

A handwritten signature in blue ink, appearing to read "Erroll B. Davis Jr.", written over a horizontal line.

Superintendent  
Erroll B. Davis Jr.

A handwritten signature in blue ink, appearing to read "Reuben R. McDaniel, III", written over a horizontal line.

Reuben R. McDaniel, III, Chair  
Atlanta Board of Education

A handwritten signature in blue ink, appearing to read "Howard W. Grant", written over a horizontal line.

Howard W. Grant Ph.D.  
Board Executive Director

## Atlanta Public Schools

ELEMENTARY SCHOOLS	SCHOOL ADDRESS	PHONE
Adamsville ELEM	286 Wilson Mill Rd., SW; Atlanta, GA 30331	404-802-4300
Beecher Hills ELEM	2257 Bollingbrook Dr., SW; Atlanta, GA 30311	404-802-8300
Benteen ELEM	200 Cassanova St., SE; Atlanta, GA 30315	404-802-7300
Bethune ELEM	220 Northside Dr., NW; Atlanta, GA 30314	404-802-8200
Bolton Academy ELEM	2268 Adams Dr. NW; Atlanta, GA 30318	404-802-8350
Boyd ELEM	1891 Johnson Rd. NW; Atlanta, GA 30318	404-802-8150
Brandon ELEM	2741 Howell Mill Rd. NW; Atlanta, GA 30327	404-802-7250
Burgess-Peterson ELEM	480 Clifton St., SE; Atlanta, GA 30316	404-802-3400
Cascade ELEM	2326 Venetian Dr., SW; Atlanta, GA 30311	404-802-8100
Centennial Place ELEM	531 Luckie St., NW; Atlanta, GA 30313	404-802-8550
Cleveland ELEM	2672 Old Hapeville Rd, SW Atlanta, GA 30314	404-802-8400
Connally ELEM	1654 S. Alvarado Terrace SW, Atlanta, GA 30311	404-802-8450
Continental Colony ELEM	3181 Hogan Road SW; Atlanta, GA 30331	404-802-8000
Deerwood Academy ELEM	3070 Fairburn Road SW; Atlanta, GA 30331	404-802-3300
Dobbs ELEM	2025 Jonesboro Rd, SE Atlanta, GA 30315	404-802-8050
Dunbar ELEM	500 Whitehall Terr., SW; Atlanta, GA 30312	404-802-7950
Fain ELEM	101 Hemphill School Rd. NW; Atlanta, GA 30331	404-802-8050
Fickett ELEM	3935 Rux Road SW; Atlanta, GA 30331	404-802-7850
Finch ELEM	1114 Avon Ave., Atlanta, GA 30310	404-802-4000
Garden Hills ELEM	285 Sheridan Dr. NE; Atlanta, GA 30305	404-802-7800
Gideons ELEM	897 Welch Street, SW; Atlanta, GA 30310	404-802-7700
Grove Park Intermediate ELEM	20 Evelyn Way NW; Atlanta, GA 30318	404-802-7750
Heritage Academy ELEM	3500 Blair Villa DSr., SW Atlanta, GA 30354	404-802-8650
Hope-Hill ELEM	112 Boulevard Dr., NE; Atlanta, GA 30312	404-802-7450
Humphries ELEM	3029 Humphries Dr.; Atlanta, GA 30354	404-802-8750
Hutchinson ELEM	650 Cleveland Ave., SW; Atlanta, GA 30315	404-802-7650
Jackson ELEM	1325 Mt. Paran Rd. NW; Atlanta, GA 30327	404-802-8800
Jones, M.A. ELEM	1040 Fair St., NW; Atlanta, GA 30314	404-802-3900
Kimberly ELEM	3090 McMurray Dr., SW; Atlanta, GA 30311	404-802-7600
Lin ELEM	586 Candler Park Dr., NE; Atlanta, GA 30307	404-802-8850
Miles ELEM	4215 Bakers Ferry Rd., SW; Atlanta, GA 30331	404-802-8900
Morningside ELEM	1053 E. Rock Springs Rd., NE; Atlanta, GA 30306	404-802-8950
Parkside ELEM	685 Mercer St., SE; Atlanta, GA 30312	404-802-4100
Perkerson ELEM	2040 Brewer Blvd.; Atlanta, GA 30310	404-802-3950
Peyton Forest ELEM	301 Peyton Road SW; Atlanta, GA 30311	404-802-7100
Rivers ELEM	4360 Piwers Ferry Rd., Atlanta, GA 30327	404-802-7050
Scott ELEM	1752 Hollywood Rd. NW; Atlanta, GA 30318	404-802-7000
Slater ELEM	1320 Pryor Road, SW; Atlanta, GA 30315	404-802-4050
Smith ELEM	4141 Wieuca Rd., NE; Atlanta, GA 30342	404-802-3850
Springdale Park ELEM	1246 Ponce de Leon Ave., NE 30307	404-802-6050
Stanton, D. H. ELEM	970 Martin St., SE; Atlanta, GA 30315	404-802-4200
Stanton, F.L. ELEM	1625 M.L K. Jr. Dr. SW; Atlanta, GA 30314	404-802-7500
Thomasville ELEM	1820 Henry Thomas Dr., SE; Atlanta, GA 30315	404-802-5750
Toomer ELEM	65 Rogers St., NE; Atlanta, GA 30317	404-802-3450
Towns ELEM	760 Bolton Rd. NW; Atlanta, GA 30331	404-802-7400
Usher-Collier Heights ELEM	631 Harwell Rd. NW; Atlanta, GA 30318	404-802-5700
Venetian ELEM	1910 Venetian Dr., SW; Atlanta, GA 30311	404-802-4550
West Manor ELEM	570 Lynhurst Dr., SW; Atlanta, GA 30311	404-802-3350
Whitefoord ELEM	35 Whitefoord Ave., NE; Atlanta, GA 30317	404-802-6900
Woodson Primary ELEM	1605 Donald L. Hollowell Pkwy NW; Atlanta, GA 30318	404-802-7350
Brandon Primary ELEM	2845 Margaret Mitchell Dr. NW; Atlanta, GA 30327	404-802-7280
Jackson Primary ELEM	4191 Northside Dr. NW; Atlanta, GA 30342	404-802-8810
Smith Primary ELEM	370 Old Ivy Rd., NE; Atlanta, GA 30342	404-802-3850



## Atlanta Public Schools

MIDDLE SCHOOLS	SCHOOL ADDRESS	PHONE
B.E.S.T. Academy MS	1890 Donald L. Hollowell Pkwy; Atlanta, GA 30318	404-802-4944
Brown MS	765 Peeples St., SW; Atlanta, GA 30310	404-802-6800
Bunche MS	2250 Perry Blvd., Atlanta, GA 30318	404-802-3200
C.S.K. Academy MS	1190 Northwest Dr. NW; Atlanta, GA 30318	404-802-4962
Coan MS	145 Fourth Ave., SE Atlanta, GA 30317	404-802-6600
Harper-Archer MS	3399 Collier Dr. NW; Atlanta, GA 30331	404-802-6500
Inman MS	774 Virginia Ave., NE; Atlanta, GA 30306	404-802-6300
Kennedy MS	225 James P. Brawley Dr., NW; Atlanta, GA 30314	404-802-3600
Long MS	3200 Latona Dr, SE; Atlanta, GA 30354	404-802-4800
M L King MS	545 Hill St., SE; Atlanta, GA 30312	404-802-5400
Price MS	1670 Benjamin W. Bickers Dr., SW; Atlanta, GA 30315	404-802-6300
Sutton MS	2875 Northside Dr. NW; Atlanta, GA 30305	404-802-5600
Sylvan MS	1090 Windsor St., SW Atlanta, GA 30310	404-802-6200
Young MS	3116 Benjamin E. Mays Dr., SW; Atlanta, GA 30311	404-802-5900
HIGH SCHOOLS	SCHOOL ADDRESS	PHONE
B.E.S.T. Academy HS	1890 Donald L. Hollowell Pkwy; Atlanta, GA 30318	404-802-4950
C.S.K. Academy HS	1190 Northwest Dr. NW; Atlanta, GA 30318	404-802-4962
Carver Early College HS	55 McDonough Blvd.; Atlanta, GA 30315	404-802-4405
Carver Health & Research HS	55 McDonough Blvd.; Atlanta, GA 30315	404-802-4420
Carver School of Arts HS	55 McDonough Blvd.; Atlanta, GA 30315	404-802-4415
Carver School of Technology HS	55 McDonough Blvd.; Atlanta, GA 30315	404-802-4410
Crim HS	256 Clifton Street., SE; Atlanta, GA 30317	404-802-5800
Douglass HS	225 Hamilton E. Holmes Dr. NW; Atlanta, GA 30318	404-802-3100
Forrest Hill Academy HS	2930 Forrest Hills Dr.; Atlanta, GA 30315	404-802-6950
Grady HS	929 Charles Allen Dr., NE; Atlanta, GA 30309	404-802-3001
Maynard Jackson HS	1550 Hosea Williams Dr., NE Atlanta, GA 30317	404-802-5200
Mays HS	3450 Benjamin E. Mays Dr., SW; Atlanta, GA 30331	404-802-5100
North Atlanta HS	4111 Northside Parkway, NW, Atlanta, GA 30327	404-802-4700
South Atlanta CAD HS	800 Hutchens Rd.; Atlanta, GA 30354	404-802-5034
South Atlanta Health & Medical Sciences HS	800 Hutchens Rd.; Atlanta, GA 30354	404-802-5025
South Atlanta Law & Social Justice HS	800 Hutchens Rd.; Atlanta, GA 30354	404-802-5045
Therrell Health Sciences & Research HS	3099 Panther Trail SW; Atlanta, GA 30311	404-802-5355
Therrell Law, Government & Public Policy HS	3099 Panther Trail SW; Atlanta, GA 30311	404-802-5345
Therrell STEMS HS	3099 Panther Trail SW; Atlanta, GA 30311	404-802-5360
Washington Senior Academy	45 Whitehouse Dr., SW; Atlanta, GA 30314	404-802-4604
Washington Banking, Finance & Investment HS	45 Whitehouse Dr., SW; Atlanta, GA 30314	404-802-4604
Washington Early College HS	45 Whitehouse Dr., SW; Atlanta, GA 30314	404-802-4603
Washington Health Sciences & Nutrition HS	45 Whitehouse Dr., SW; Atlanta, GA 30314	404-802-4602

**50 Elementary Schools plus 3 additional Primary's**

**14 Middle Schools**

**23 High Schools**

School System: 761 - Atlanta Public Schools							FY 14 INITIAL Amendment #1				THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,430.57									
<-----Earnings (\$)----->							<-----Earned Positions----->				<-----Grades K-12----->									
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec										
Kindergarten Pgm	4,315	24,054,129	337,210	24,391,339	10,126,907	14,264,432	287.67		9.59	3.92										
Kindergarten Early Intr Pgm	381	2,768,166	29,775	2,797,941	1,161,662	1,636,279	34.64		0.85	0.35										
Primary Grade(1-3) Pgm	11,094	50,177,223	952,960	51,130,183	21,228,462	29,901,721	652.59	32.16	24.65	10.09										
Primary Grd Early Intrv(1-3) Pgm	1,440	9,735,834	123,697	9,859,531	4,093,525	5,766,006	130.91	4.17	3.20	1.31										
Upper Elementary Grd(4-5) Pgm	6,392	22,068,576	450,123	22,518,699	9,349,416	13,169,283	277.91	18.53	14.20	5.81										
UppElem Grd Early Intrv(4-5)	949	6,416,185	66,831	6,483,016	2,691,648	3,791,368	86.27	2.75	2.11	0.86										
Middle Grade(6-8) Pgm	111	383,231	7,817	391,048	162,357	228,691	4.83	0.32	0.25	0.10										
Middle School(6-8) Pgm	8,853	34,592,627	623,421	35,216,048	14,621,159	20,594,889	442.65	25.66	19.67	8.05										
High School Gen Educ(9-12)	8,644	28,095,953	981,958	29,077,911	12,072,699	17,005,212	375.83		19.21	7.86										
CTAE(9-12) PGM	1,543	5,717,213	506,411	6,223,624	2,583,952	3,639,672	77.15		3.43	1.40										
Students with Disab Cat I	237	2,081,427	59,003	2,140,430	888,673	1,251,757	29.62			0.22										
Students with Disab Cat II	216	2,331,617	28,371	2,359,988	979,831	1,380,157	33.23			0.20										
Students with Disab Cat III	1,199	16,802,690	244,840	17,047,530	7,077,871	9,969,659	239.80			1.09										
Students with Disab Cat IV	187	4,359,799	78,991	4,438,790	1,842,917	2,595,873	62.33			0.17										
Students with Disab Cat V	81	711,374	34,216	745,590	309,557	436,033	10.12			0.07										
Gifted Student Category VI	1,681	9,877,530	169,612	10,047,142	4,171,418	5,875,724	140.08			1.53										
Remedial Education Pgm	724	3,412,520	41,587	3,454,107	1,434,092	2,020,015	48.27			0.66										
Alternate Education Pgm	481	2,341,420	33,873	2,375,293	986,185	1,389,108	32.07		1.07	0.44										
Eng.Spkr.s.of Other Lang.(ESOL)	303	3,038,480	17,404	3,055,884	1,268,756	1,787,128	43.29			0.28										
Spec Ed. Itinerant				9,574	3,975	5,599														
Spec Ed. Supplemental Speech				63,565	26,391	37,174														
TOTAL DIRECT INSTRUC.	48,831	228,965,994	4,788,100	233,827,233	97,081,453	136,745,780	3,009.26	83.59	98.23	44.41										
INDIRECT COST																				
Central Admin		4,616,116	0	4,616,116	1,916,540	2,699,576														
School Admin		15,158,519	347,367	15,505,886	6,437,804	9,068,082														
Facility M & O			14,551,631	14,551,631	6,041,612	8,510,019														
Sub Total (INDIRECT COST)		19,774,635	14,898,998	34,673,633	14,395,956	20,277,677														
MEDIA CENTER PGM.		6,090,288	692,285	6,782,573	2,816,019	3,966,554														
20 DAYS ADDITIONAL INSTRUCTION		2,078,868		2,078,868	863,114	1,215,754														
STAFF & PROFESSIONAL DEV				1,154,925	479,507	675,418														
PRINCIPAL STAFF & PROF. DEV				33,734	14,006	19,728														
MIDTERM HOLD HARMLESS																				
Amended Formula Adjustment						(23,018,845)														
Charter System Adjustment				0		0														
QBE FORMULA EARNINGS		256,909,785	20,379,383	278,550,966	115,650,055	139,882,066	3,009.26	83.59	98.23	44.41	1.00	6.00	101.00	74.90	99.16	1.00	19.73	19.73	18.01	87.66
CATEGORICAL GRANTS							<div>NOTES</div> <div>1. Expenditure Controls relating to direct instructional costs. media center costs. staff and professional development costs and 20 Days on Additional Instruction have been waived and shall not apply to nor be enforceable against a local system in FY 2014.</div> <div>2. Health Insurance for Certificated Personnel is funded on a per member per month amount of \$945. for an annual funding amount of \$11,340 in QBE under appropriation in FY 2014 (HB 106).</div> <div>3. Teacher Retirement is funded at 12.28% in QBE (HB 106).</div> <div>Total T&amp;E114,135,931 includes T&amp;E72,460,966 and HI41,674,965</div>													
Pupil Transportation Pgm (Includes 213 Drivers and bus replacement funds of 0)				3,044,384		3,044,384														
Sparsity - Regular				0		0														
Nursing Services				995,089		995,089														
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				282,590,439		143,921,539														
Education Equalization Funding Grant				0		0														
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				282,590,439		143,921,539														
Charter Commission Admin - State						0														
Charter Commission Local Revenue						0														
DCH Direct Payment						-26,640,612														
State Commission Charter Supplement				0		0														
TOTAL FUNDING ON THIS ALLOTMENT SHEET				282,590,439		117,280,927														

# Atlanta Board of Education

## TOP ROW (L-R)

Brenda J. Muhammad District 1  
Byron D. Amos, **Vice Chair** District 2  
Cecily Harsch-Kinnane District 3



## MIDDLE ROW (L-R)

Nancy M. Meister District 4  
LaChandra Butler Burks District 5  
Yolanda K. Johnson District 6



## BOTTOM ROW (L-R)

Courtney D. English At-Large Seat 7  
Districts 1 & 2  
  
Reuben R. McDaniel, III, **Chair** At-Large Seat 8  
Districts 3 & 4  
  
Emmett D. Johnson At-Large Seat 9  
Districts 5 & 6



The Atlanta Public Schools' policy-making body is the nine-member Atlanta Board of Education, comprised of six district representatives and three at-large representatives, all of whom are elected. The day-to-day administration of the school district is the responsibility of the superintendent, who is appointed by the Board of Education.

The Atlanta Board of Education holds public comment sessions prior to each legislative session. Please check the meeting schedule at [www.atlantapublicschools.us](http://www.atlantapublicschools.us). Meetings are held in the auditorium of the Center for Learning and Leadership (CLL), 130 Trinity Avenue, S.W. Atlanta, Georgia 30303. For more information, call 404-802-2200.

DISTRICT/SEAT	ELEMENTARY SCHOOLS	MIDDLE SCHOOLS	HIGH SCHOOLS
District 1 Seat 7	Benteen, Centennial Place, Dobbs, Dunbar, Hope/Hill, Parkside, Slater, D.H. Stanton, Thomasville Heights, Wesley International Academy Charter, Intown Academy Charter, KIPP Vision Charter, KIPP Vision Primary Charter, Atlanta Neighborhood Charter Elementary, Westside Atlanta Charter	King, Price, Atlanta Neighborhood Charter Middle	The New Schools at Carver, Maynard Holbrook Jackson
District 2 Seat 7	Bethune, Connally, Finch, Gideons, M.A. Jones, F.L. Stanton, Kindezi Charter, KIPP STRIVE Academy Charter, KIPP Ways Charter, Latin Academy Charter	Brown, Kennedy	Douglass, Washington, KIPP Atlanta Collegiate Academy
District 3 Seat 8	Burgess/Peterson, Lin, Morningside, Springdale Park, Toomer, Whitefoord, Drew Charter	Coan, Inman, Drew Charter (6-9)	Grady, Crim
District 4 Seat 8	Brandon, Brandon Primary, Garden Hills, Jackson, Jackson Primary, Rivers, Smith, Smith Primary	Sutton	North Atlanta
District 5 Seat 9	Adamsville Primary, Bolton Academy, Boyd, Fain, Grove Park Intermediate, Miles Intermediate, Peyton Forest, Scott, Towns, Usher/Collier Heights, West Manor, Woodson Primary	B.E.S.T. Academy, Coretta Scott King Academy, Harper/Archer, Young	B.E.S.T. Academy, Coretta Scott King Academy, Mays
District 6 Seat 9	Beecher Hills, Cascade, Cleveland Avenue, Continental Colony, Deerwood Academy, Fickett, Heritage Academy, Humphries, Hutchinson, Kimberly, Perkerson, Venetian Hills	Bunche, Long, Sylvan Hills	South Atlanta High Educational Complex, D.M. Therrell High Educational Complex



[www.atlantapublicschools.us](http://www.atlantapublicschools.us)

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ATLANTA, GEORGIA 30303  
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