



FY2022 Tentative Budget Regional Meeting

May 13, 2021

Agenda

- ☐ Budget Development Timeline and Process
- ☐ Key Terms and Acronyms
- ☐ Guiding Principles and Budget Parameters
- ☐ FY2022 Revenue Update
- ☐ FY2022 Tentative Budget Recommendation
- ☐ Additional Resources

Budget Development Timeline

FISCAL YEAR 2022 GENERAL FUND BUDGET DEVELOPMENT	
Item Description	Dates
Board Meeting	September 8, 2020
Board Budget Commission Meeting	September 17, 2020
Board Meeting	October 5, 2020
Budget and Finance Advisory Committee (BFAC)	October 22, 2020
Board Budget Commission Meeting	October 29, 2020
Board Meeting	November 2, 2020
Budget and Finance Advisory Committee (BFAC)	November 12, 2020
Board Budget Commission Meeting	November 19, 2020
Board Meeting	December 7, 2020
Board Budget Commission Meeting	December 17, 2020
Board Meeting	January 4, 2021
Governor's State of the State Address and Education Budget	January 14, 2021
Budget and Finance Advisory Committee (BFAC)	January 14, 2021
FY2022 School Budgets Released	January 20, 2021
Budget Development Training with Principals	January 21, 2021
Board Budget Commission Meeting	January 21, 2021
GO Team Initial Budget Presentation	January 21, 2021
FY2022 Department Budgets Released	February 1, 2021
Board Meeting	February 1, 2021
Budget and Finance Advisory Committee (BFAC)	February 11, 2021
Board Budget Commission Meeting	February 18, 2021
Academic and Staffing Conferences	February 22, 2021
FY2022 School and Department Budgets Locked	March 1, 2021
Board Meeting	March 1, 2021

Budget Development Timeline

GO Team Final Budget Approval Begins	March 5, 2021
Budget and Finance Advisory Committee (BFAC)	March 11, 2021
Board Budget Commission Meeting	March 18, 2021
GO Team Final Budget Approval Ends	March 19, 2021
FY2022 Senior Cabinet Budget Proposal Meeting	March 29, 2021
Board Meeting	April 12, 2021
Budget and Finance Advisory Committee (BFAC)	April 22, 2021
Board Budget Commission Meeting	April 22, 2021
Board Meeting; (Tentative adoption)	May 3, 2021
First public budget hearing for Fiscal Year 2022 Budget	May 3, 2021
Conduct regional public meeting for Fiscal Year 2022 Budget	May 13, 2021
Budget and Finance Advisory Committee (BFAC)	May 13, 2021
Conduct regional public meeting for Fiscal Year 2022 Budget	May 18, 2021
Board Budget Commission Meeting	May 20, 2021
Board Meeting; (Final Adoption)	June 7, 2021
Second public budget hearing for Fiscal Year 2022 Budget	June 7, 2021
Advertise and publish notice of tax rate and budget	TBD July
Advertise the first and second public hearings for the tax Millage rates	TBD July
Advertise the tax digest for the five year history Fiscal Years 2016-21	TBD July
Advertise the third public hearings for the tax Millage rates (If necessary)	TBD July
Deadline for millage rates to be delivered to Fulton County Tax Commissioner	TBD July
Final adoption of the tax Millage rates for Fiscal Year 2022 (may require a called Board meeting (public hearings) depending on the county's schedule and millage rollback)	TBD July
Hold the first and second public hearing on the tax Millage rate	TBD July
Hold the third public hearings for the tax Millage rates (If necessary)	TBD July

Budget Development Process

<u>Senior Cabinet</u>	<u>Departments</u>	<u>Schools</u>	<u>Board</u>
<i>FY202 Senior Cabinet Budget Proposal Meeting for Departments:</i> <ul style="list-style-type: none"> March 29, 2021 	<i>Budgets Released:</i> <ul style="list-style-type: none"> February 1 <i>Training & Support Sessions:</i> <ul style="list-style-type: none"> February 1 and 5 <i>Additional Support Sessions:</i> <ul style="list-style-type: none"> Feb 8-March 1 <i>Budgets Locked:</i> <ul style="list-style-type: none"> March 1 	<i>Budgets Released:</i> <ul style="list-style-type: none"> January 20 <i>Training & Support Sessions:</i> <ul style="list-style-type: none"> Beginning January 21 <i>Staffing Conferences & GoTeam Approval:</i> <ul style="list-style-type: none"> February 22 March 5 - March 19 <i>Budgets Locked:</i> <ul style="list-style-type: none"> March 1 	<i>Budget Commission:</i> <ul style="list-style-type: none"> September 17 October 29 November 19 December 17 January 21 February 18 March 18 April 22 May 20 <i>Tentative Adoption:</i> <ul style="list-style-type: none"> May 3 <i>Final Adoption:</i> <ul style="list-style-type: none"> June 7

Key Terms and Acronyms

- All Funds – Used when referring to every dollar (\$1 billion) the District has allocated to spend during the year
- General Fund –The largest fund (\$904 million) where most of the school spending occurs, which includes consolidated Federal funds
- Consolidated Fund (Fund 150)– Refers to the consolidation of Federal funds and General Funds
- Special Revenue Funds - Used to account for the proceeds of specific revenues that are legally restricted or committed for specific purposes
- SPLOST Funds - A special-purpose local-option sales tax (SPLOST) is a financing method for funding capital projects through an optional 1% sales tax
- Nutrition Funds – Used to account for the National School Lunch Program, a federally assisted meal program
- Student Activity Funds – Activity funds are established to direct and account for monies used to support co-curricular and extracurricular student activities
- Student Success Funding (SSF) – Funding model used to allocate resources to schools based on student need
- QBE – Quality Basic Education is the funding formula used by the State of GA to allocate funds to school districts

Guiding Principles for Budget Parameters

Depth vs. Breadth - a focus should be on making deeper investments in specific parameters instead of distributing funds over too many disparate priorities.

Budget parameters should be in alignment with the, Mission, Vision, Strategic Plan and with the Charter System Operating Model.

Guiding Principles for Revenue Consideration

Guiding Principles under which the Board will consider using a millage rate increase in order to advance the organization's mission and vision:

- If the budget contemplates significant investments in strategic priorities above current operational costs
- If the Board can identify that the District is making continuous improvement toward using all available resources (*including special revenue, partnerships, SPLOST, and general funds*) in a more efficient and effective manner
- If the budget proposals support the District's transformational strategy
- If mandatory expenses (pension, MOE, healthcare, etc.) increased to a point where they were significantly impeding on the ability to accomplish the District's mission and vision

If the Board believed that not raising the millage rate would impede the District's ability to deliver on promises to stakeholders (signature programs, turn-around, whole-child development, to address equity)

- If unfunded mandates emerge from the General Assembly
- If there is significant loss of long-standing revenue streams
- If the increase will not inhibit the economic stability of local neighborhoods

FY2022 RESOURCE PARAMETERS:

The District will:

1. alleviate pressure from the general fund and taxpayers while supporting the ongoing transformation of APS by:
 - Maximizing all available funding streams included federal grants and other special revenue
 - Continuing to identify grant-generating opportunities
 - Protecting the tax base through maximized benefit to the district of all current TADs, continuing the scrutiny of tax abatements, and supporting the coterminous boundaries of the district with the city of Atlanta
 - Seeking additional business, philanthropic and community partnerships
 - And assessing the required millage rate
2. maintain a fund balance of between 7.5% and 15% of the proposed operational expenditure budget
3. strategically utilize the fund balance to ensure operational integrity of district programs, support expenditure parameters, and offset potential decreases in revenue
4. seek to add to the fund balance, preferably through the already negotiated TAD IGA

FY2022 EXPENDITURE PARAMETERS:

The District will:

- Evaluate and reprioritize existing funding commitments including: the Turnaround strategy, signature programming, cluster and flexibility funds through SSF , the Atlanta College and Career Academy, investments in early learning (including PAACT)
- Continue investment in the talent strategy including recruiting, developing, retaining, and promoting high-quality staff through pipeline development, professional development, coaching and career pathways including leadership development, and a multi-year compensation strategy that positions APS competitively in the market and supports the retention of high quality employees
- Continue a scaling annual 3% contribution to the General Employee pension plan
- The District will allocate resources pursuant to the District's definition of equity and in support of the charter system model through the Student Success Formula (SSF) to increase transparency, and to drive innovation and autonomy with accountability so that Principals and local Go Teams can make decisions aligned with their specific needs

FY2022 EXPENDITURE PARAMETERS:

The District will:

- Develop a multi-year resource forecasting plan to accompany the five year strategic plan to ensure overall sustainability of the initiatives
- Develop a detailed line item budget for the central office departments and implement a modified zero-based budgeting process in alignment with GFOA's best practices in school-based budgeting
- Invest in the first year initiatives as identified in the 2020-2025 Strategic Plan
- Align budget resources pursuant to the renewal of the Charter System Model
- Invest through the lens of the Equity Commitments as including the 2020-2025 Strategic Plan
- Invest in recovery initiatives to identify and close gaps caused by the extended impacts of COVID-19 on the system



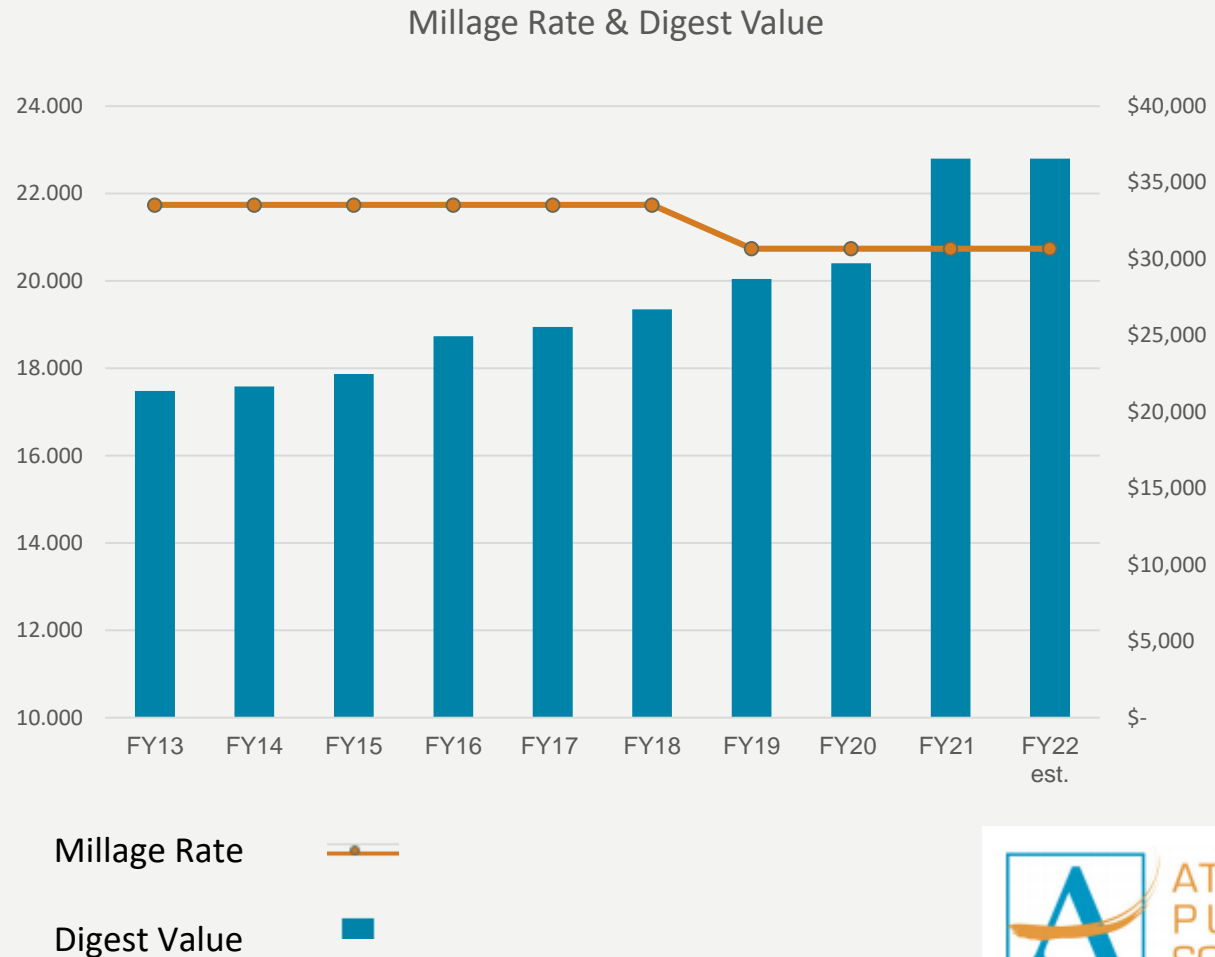
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FY2022 Revenue Update

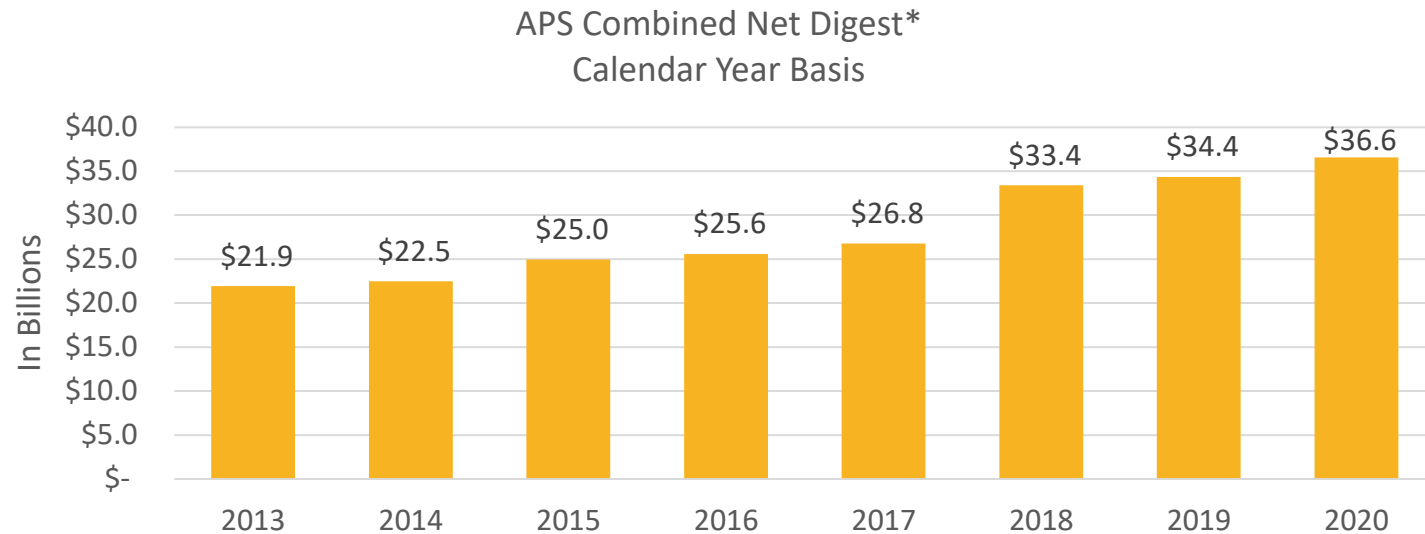
Considerations for Discussion / Millage Rate

Local

- ▶ A mill of tax is equal to \$1 per \$1,000 of assessed valuation
- ▶ Total millage decreased by one mill to 20.740 in FY2019
- ▶ It is at the lowest rate since the Great Recession
- ▶ The current rate of 20.740 mill has remained the same since FY2019 while the Digest value increases.



History of Local Revenue



Minimal growth in overall digest even as Atlanta recovers from recession and new development, growth, and values, should be increasing.

Sales Ratio study indicates that residential values are under-assessed. Fulton County Assessor replaced. New assessor works to bring residential values up to equalized values

Residential values frozen at 2016 values. APS furloughs employees, defers charter and pension payments, cuts raises, takes out \$100 million TAN

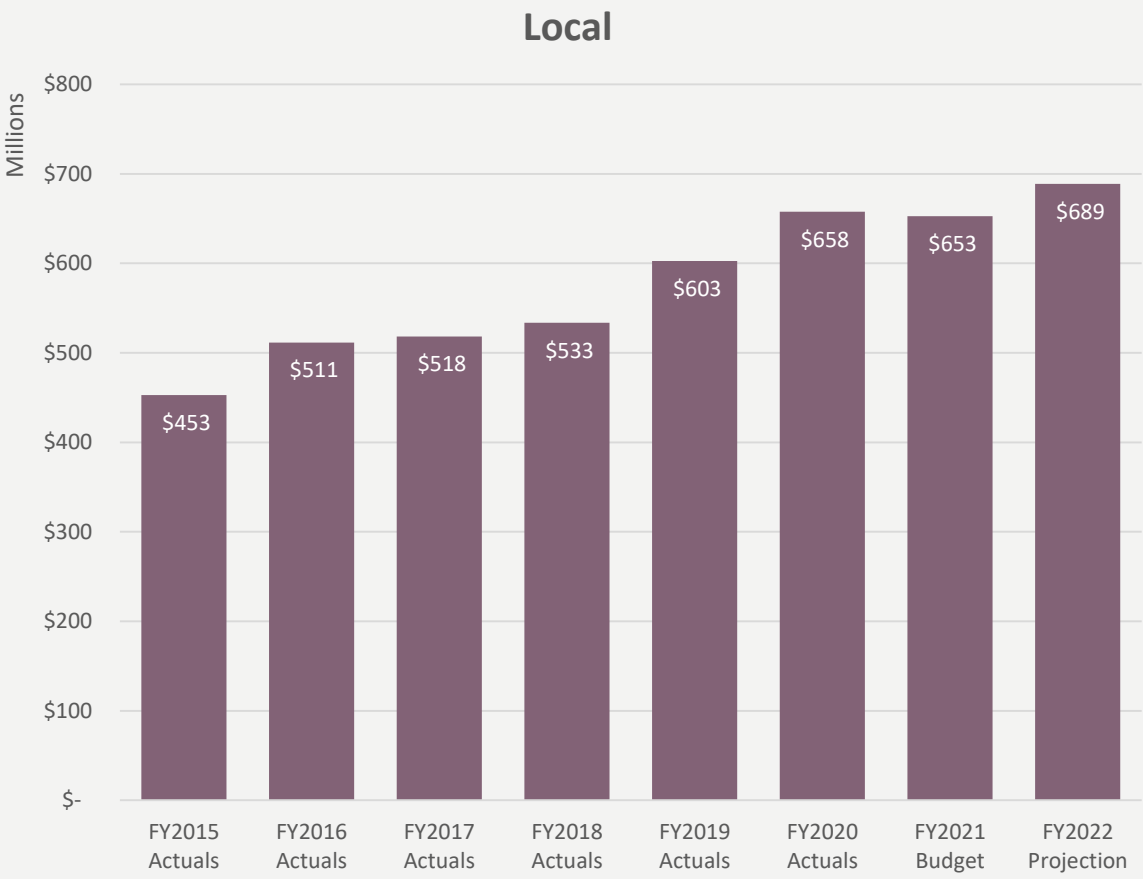
APS rolled back the millage by 1.0 from 21.740 to 20.740 in 2018 to return 80% of the new growth to taxpayers (about \$30 million)

SB485 offset growth in 2019 and returned more than \$25 million taxpayers

Considerations for Discussion

Local

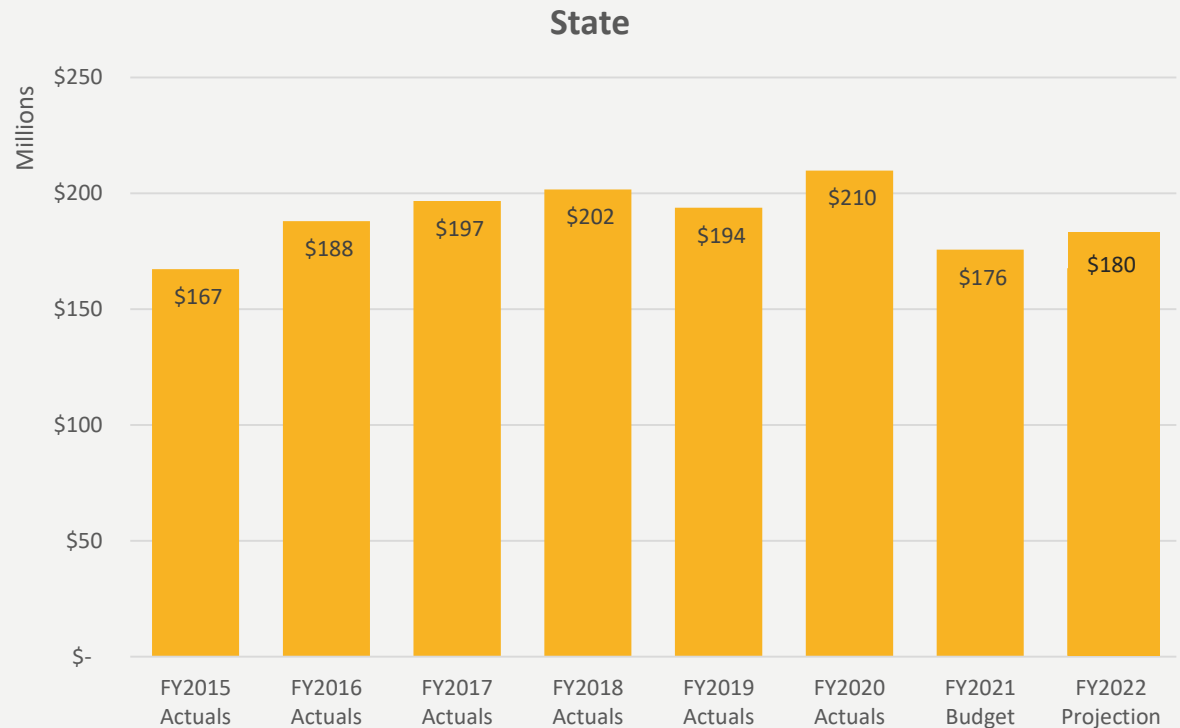
- ▶ Conservative revenue collections assumed for FY2021; trued up for FY2022 forecast
- ▶ Some growth assumed on both Fulton and DeKalb digest



Considerations for Discussion

State

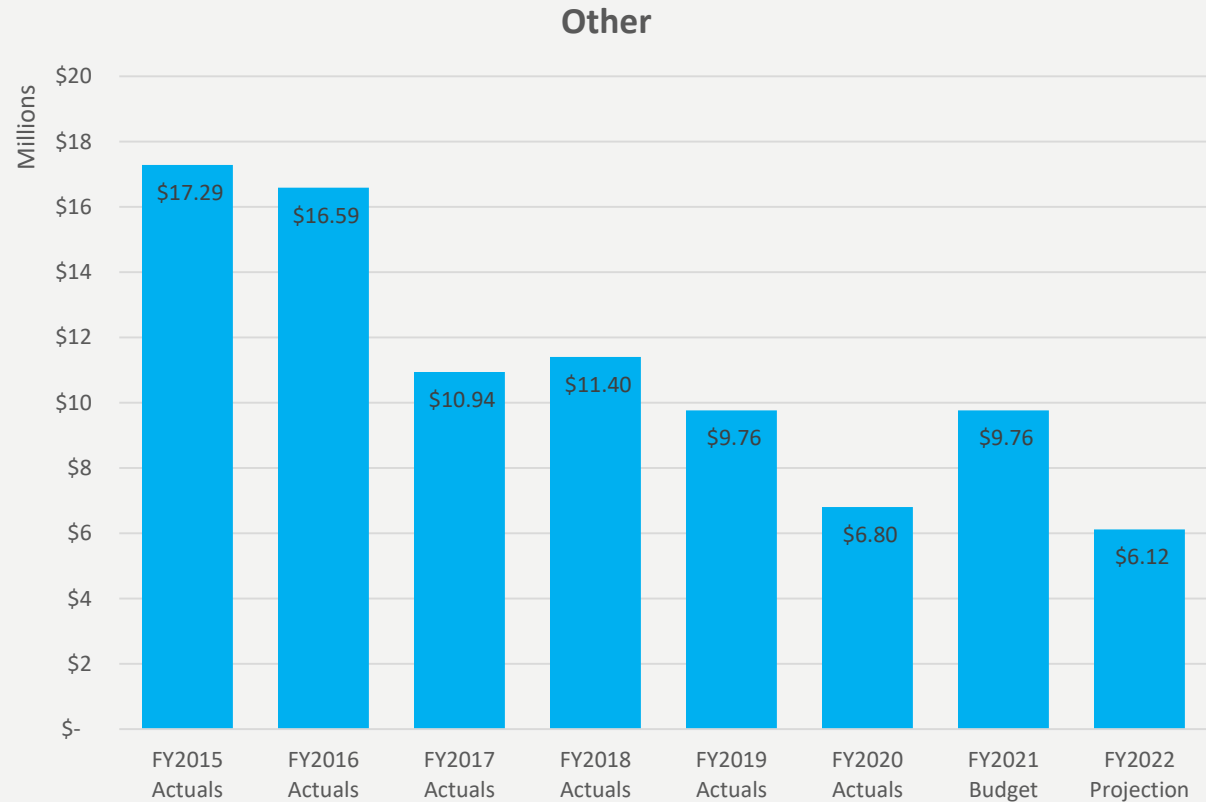
- ▶ Increase for those employees eligible for TRS reimbursement from the State-rate from 19.06% to 19.81%
- ▶ Assumes state grants will remain the same from FY2021 to FY2022
- ▶ Assumes partial restoration of austerity cuts
- ▶ Assumes increase to Local Fair Share
- ▶ Assumes decline in enrollment



Considerations for Discussion

Other

- ▶ Includes tuition, investment interest, rental of facilities, sale of assets, damages for reimbursements, charter buy-back, field trips, and other sources
- ▶ Currently holding on assumptions for buy-back, field trips, etc.





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FY2022 Tentative Adoption Recommendations

Expenditure Walk-through

School allotments reflect the net impact of enrollment declines and salary and benefit increases. Charter schools and partner schools reflect the preliminary projections (we have not yet received charter school QBE allotment sheets). Departments reflect the net impact of reorganizations, reductions in budgets, and shifts to CARES funding. The districtwide reflects the roll-out of the placeholder for salary and lapsed salary. Utilities reflects a shift between the utilities budget and the creation of a new Environmental Services budget. State grants reflects a true-up to actual projections for state grants for FY2022.

Revenue	FY2021 Budget	FY2022 Projection	Change	% Change
Local	\$652,732,576	\$688,878,713	\$36,146,136	6%
State	\$175,624,499	\$180,007,059	\$4,382,560	2%
Other	\$9,763,887	\$6,122,560	-\$3,641,328	-37%
Transfer	\$20,739,201	\$18,527,799	-\$2,211,402	-11%
Fund Balance	\$31,239,488	\$11,037,572	-\$20,201,916	-65%
Total	\$890,099,652	\$904,573,703	\$14,474,051	2%
Expenditures	FY2021 Budget	FY2022 Projection	Change	% Change
School Allotments	\$437,788,945	\$453,654,346	\$15,865,401	4%
Charter Schools	\$144,422,289	\$148,038,424	\$3,616,135	3%
Partner Schools	\$43,066,592	\$43,384,072	\$317,480	1%
Departments	\$175,221,924	\$171,853,081	-\$3,368,844	-2%
Districtwide	\$70,879,285	\$68,607,000	-\$2,272,285	-3%
Utilities	\$17,995,900	\$16,359,720	-\$1,636,180	-9%
State Grants	\$724,714	\$2,677,060	\$1,952,346	269%
Total	\$890,099,652	\$904,573,703	\$14,474,051	2%
Difference	\$0	-\$0		

FY2022 Tentative Budget Highlights

To attract, retain, and motivate a highly qualified and competent work force

Compensation Strategy

- Step raises for all eligible employees on a pay grade/step (ranges from 1% to 1.7%),
- \$15 minimum wage increase for all hourly employees,
- Daily rate increase for substitute employees,
- Additional market increases for the teacher pay scale, resulting in 2% to 9% pay raises, depending on years of experience,
- Increase the number of steps on the instructional support pay scale from 24 to 28 and the doctorate degree stipend from \$2,000 to \$4,000,
- \$3,000 retention stipends for special education teachers*,
- \$500 - \$2,000 retention stipends for all staff in high poverty schools (with >65% direct certification)*,
- Converting some hourly special education paraprofessionals to full time with benefits, and
- Market adjustments for specific employee groups, including the police department, graduation coaches, HVAC technicians, and coaches of new sports.

*Funded by special revenue sources

FY2022 Tentative Budget Highlights

To Improve Student Outcomes and Experiences

- Funds allocated for academic recovery (including the extension of the elementary school day by 30 minutes), universal screeners, and a robust multi-year intervention program*
- Summer learning and summer enrichment*
- Over \$14m in CARES funding distributed to schools to support academic intervention*
- COVID-19 surveillance testing*
- Increased Technology and Technology Services - Continuation of Board approved (August 2020) 1-to-1 device strategy for students and to purchase additional panels for classrooms*
- 13 Additional Instructional Technology Specialist positions*
- Compensatory services for students with disabilities*
- 8 Student Support Specialists
- 10 additional Psychologists – To align with recommendations from the National Association of School Psychologists*
- Operational costs, including improvements to HVAC systems*

*Funded by special revenue sources

FY22 Whole Child Wellness Support

Increases to Funding in FY22 Tentative Budget

- Additional Psychologist and Social Worker positions for schools- *approx. \$3.8m**
- 8 Student Support Specialists- *approx. \$840k**
- Universal screener for Behavioral and Mental Health- *approx. \$300k*
- Training for Trauma-Informed Care/Practices (Professional Development for Staff) - *approx. \$115k*

❖ Funded by special revenue sources

What's Left to be Funded?

- Crisis Prevention and Intervention Training (amount TBD)
- Increased Enrichment Opportunities for Students (amount TBD)
- Provide Mental Health Counselors/Therapists in Every School- *approx. \$5.8m*
- Increase allocations of School Social Workers, Psychologists and Counselors- *approx. \$4.1m*
- Provide a dedicated, 24 Hour Crisis Support Line- *approx. \$500k*

Impact to Fund Balance

Fund Balance Analysis Assuming Over Collections and Under Spend*

FY2021 Beginning Fund Balance	\$	136,322,737
FY2021 Anticipated Use of Fund Balance*	\$	10,000,000
FY2021 Ending Fund Balance	\$	126,322,737
FY2021 Expenditures	\$	890,099,652
% of Expenditures		14.19%
FY2022 Beginning Fund Balance	\$	126,322,737
FY2022 Anticipated Use of Fund Balance	\$	11,037,572
FY2022 Ending Fund Balance	\$	115,285,165
FY2022 Expenditures	\$	904,573,703
% of Expenditures		12.74%

*We are currently ahead in revenue collections and lagging expenditure projections; will continue to monitor.

Preliminary FY22 Budget by Function

	FY2021 Approved			FY2022 Preliminary			
Budget in millions	Budget	% of Exp	Per Pupil	Budget*	% of Exp	Per Pupil	Change*
Instruction ¹	\$555.40	65.89%	\$10,650	\$589.66	65.19%	\$11,580	\$34.26
Pupil Services ²	\$49.31	5.85%	\$946	\$34.69	3.83%	\$681	(\$14.62)
Staff Services ³	\$42.16	5.00%	\$809	\$59.76	6.61%	\$1,174	\$17.59
Federal Grant Admin ⁴	\$0.00	0.00%	\$0	\$0.00	0.00%	\$0	\$0.00
School Admin ⁵	\$41.70	4.95%	\$800	\$43.32	4.79%	\$851	\$1.61
General Admin ⁶	\$36.98	4.39%	\$709	\$45.22	5.00%	\$888	\$8.24
Maintenance & Ops ⁷	\$79.71	9.46%	\$1,528	\$91.96	10.17%	\$1,806	\$12.24
Transportation ⁸	\$31.90	3.78%	\$612	\$32.84	3.63%	\$645	\$0.94
School Nutrition ⁹	\$0.38	0.04%	\$7	\$0.38	0.04%	\$7	(\$0.00)
Other Outlay ¹⁰	\$4.44	0.53%	\$85	\$5.31	0.59%	\$104	\$0.88
Debt ¹¹	\$0.93	0.11%	\$18	\$1.44	0.16%	\$28	\$0.51
Total	\$842.92	100.00%	\$16,163	\$904.57	100.00%	\$17,765	\$61.66

1. Salary increases for schools, increase to charters and partners, school reserve, increase in digital resources and supplies, 3% annual pension growth*
2. School Social Workers, Nurses and Psychologist positions moved to CARES for FY22*
3. Increase to Academics due to re-organization, SLPs and assessments for special education, new instruments and equipment for fine arts, transportation for special education and fine arts*
4. No change from current year
5. Salary increases for schools
6. Increase to support network security and repair contracts. New CESJO and Chief of Staff offices annualized
7. Increase in Operations due to contracted services, custodial services, ground and pest control, electrical, and environmental services
8. Increase to Transportation due to upgrading bus drivers from 4 hours to 6 hours and cost of fuel
9. No change from current year
10. Increase to GF supplement for Pre-K teacher salaries
11. Minimal changes from current year

* Function totals may change due to correcting codes that were forced when we transitioned to Allovue and to account for staffing changes related to the Academics re-org/expansion

Preliminary FY22 Budget by Object

	FY2021 Approved			FY2022 Preliminary			
	Budget*	% of Exp	Per Pupil	Budget*	% of Exp	Per Pupil	Change*
*Budget in millions							
Salaries ¹	\$354.04	42.00%	\$6,789	\$374.51	41.40%	\$7,355	\$20.47
Other Compensation ²	\$16.20	1.92%	\$311	\$18.70	2.07%	\$367	\$2.50
Employee Benefits ³	\$186.44	22.12%	\$3,575	\$193.27	21.37%	\$3,795	\$6.83
Professional Services ⁴	\$67.53	8.01%	\$1,295	\$75.28	8.32%	\$1,478	\$7.75
Purchased Property Services	\$22.06	2.62%	\$423	\$22.64	2.50%	\$445	\$0.58
Other Purchased Services ⁶	\$153.11	18.16%	\$2,936	\$162.07	17.92%	\$3,183	\$8.95
Supplies ⁷	\$35.61	4.23%	\$683	\$43.01	4.75%	\$845	\$7.40
Property ⁸	\$0.70	0.08%	\$13	\$1.25	0.14%	\$25	\$0.55
Operating Transfer ⁹	\$4.44	0.53%	\$85	\$5.31	0.59%	\$104	\$0.88
Other Objects ¹⁰	\$2.78	0.33%	\$53	\$8.53	0.94%	\$167	\$5.75
Total	\$842.92	100.00%	\$16,163	\$904.57	100.00%	\$17,765	\$61.66

1. Increase to compensation strategy, Academics re-organization and expansion. CESJO and Chief of Staff offices annualized
2. Increase to hourly employees and sub pay rates
3. TRS rate increase, increase to pension, along with TRS and FICA increases due to salary adjustment
4. Increase to IT, Operations, and Academics
5. Increase to Operations in contract services, custodial services, ground and pest control, electrical, and environmental services
6. Increase to charter and partner school allocations
7. Increase in digital resources (including textbooks) and supplies
8. Increase vocational construction and schoolhouse furniture in Operation, and office refurbishing and cube configuration for department changes
9. Increase to GF supplement for Pre-K teacher salary increases, school nutrition transfer, admin fee for charters and partners
10. Placeholder for school reserves



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**FY2022 Special
Revenue Fund, SPLOST,
School Nutrition and
Student Activity Fund**

Budget #2486 | Title I

Overview: Title I, Part A provides financial assistance to districts and schools with high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.

Total Amount: \$26,642,535
% Decreased: 1.3% (\$453,000)

Purpose	The purpose Title I is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging State academic achievement standards and state academic assessments.
Scope	Title I funding is used to provide effective, supplemental programs, services and activities to address the needs of academically at-risk students, professional development for their teachers, and parent and family engagement activities for the families of all children in Title I schools.
Allowable Use of Funds	<ul style="list-style-type: none"> • Materials, supplies and equipment for exclusive use of participating nonpublic school students • Professional development to address the needs of participating students • Family engagement activities for the families of participating students • Third-party contractors to provide services for participating students (5% administrative reserve) • Salaries of teachers providing services for participating students

Budget #2486 | Title I

Overview: Title I, Part A provides financial assistance to districts and schools with high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.

Total Amount: \$26,642,535
% Decreased: 1.3% (\$453,000)

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	The Title I allocation is expected to decrease by 1.3%. This is in line with the decrease in Title I allocations over the past five years and lower FY 21 enrollment.
What is your strategy with these funds for FY22?	We will continue to consolidate Title I funds with state and local funds to provide additional flexibility at the school level. Title I will continue to support family engagement, private schools and provide professional development.
What (if anything) are you changing?	We will reduce the administrative set asides by approximately \$1M and increase the per-pupil allocation to schools to provide additional funds to support the schoolwide program.
Are you using these funds any differently from how you have in the past? If so, how?	Title I funds will be used in the same manner as FY 20.

Other Points of Consideration:

FY 22 Title I allocations will be determined by FY 20 poverty data
Garden Hills and Bolton Academy will receive Title I funding for FY 22

Budget #2413 | Title II

Total Amount: \$2,600,000
% Decreased: 2% (60,000)

Overview: Title II provides resources to districts with the purpose of increasing academic achievement by improving the effectiveness of teachers, principals and other school leaders.

Purpose	<p>The purpose Title II is to:</p> <ul style="list-style-type: none"> • increase student achievement consistent with the challenging State academic standards; • improve the quality and effectiveness of teachers, principals, and other school leaders; • increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; • and provide low-income and minority students greater access to effective teachers, principals, and other school leaders.
Scope	<p>Title II funding is used to support the learning needs of all students, including those with disabilities, English Learners, and gifted/talented students.</p> <p>Teachers, principals, instructional leadership teams, paraprofessionals, and other school leaders participate in professional development based on the needs of the students.</p>
Allowable Use of Funds	<ul style="list-style-type: none"> • High quality, evidence-based personalized professional development • Programs/Activities to increase the ability of teachers to teach special populations • Teacher recruitment and retention • Training, technical assistance, capacity building on specific topics • Other evidence-based activities that meet the purpose of Title II

Budget #2413 | Title II

Total Amount: \$2,600,000
% Decreased: 2% (60,000)

Overview: Title II provides resources to districts with the purpose of increasing academic achievement by improving the effectiveness of teachers, principals and other school leaders.

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	The Title II allocation is expected to remain relatively flat.
What is your strategy with these funds for FY22?	We will continue to use Title II funds to provide professional development, endorsement programs, leadership development, and hiring incentives for hard to fill positions.
What (if anything) are you changing?	Schools will be given the opportunity to receive funding for innovative professional development ideas through microgrants.
Are you using these funds any differently from how you have in the past? If so, how?	All teachers will participate in professional learning around culturally responsive teaching during pre-planning.

Other Points of Consideration:

Budget #2494 | Title IV

Overview: Title IV resources increase the districts capacity to provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology in order to improve the academic achievement and digital literacy of all students.

Total Amount: \$2,136,025
% Increase: 1% (\$11,000)

Purpose	<p>The purpose of Title IV, Part A is to:</p> <ul style="list-style-type: none"> • provide all students with access to a well-rounded education, • improve school conditions for student learning, and • improve the use of technology in order to improve the academic achievement and digital literacy of all students.
Scope	<p>Title IV funding can be used to increase student access to and improve student engagement and achievement in high quality STEM, music, arts, world language programming and accelerated learning; implement mental health awareness, expand school-based counseling and mental health programs, promote student safety and violence prevention; and identify and address technology readiness needs.</p>
Allowable Use of Funds	<ul style="list-style-type: none"> • Increasing the availability of accelerated learning courses, dual enrollment, and early college high school courses • Improving instruction and student engagement in STEM • Providing mentoring and school counseling services • Promoting healthy, active lifestyles • Improving digital literacy and providing educators with tools, devices, content and resources to personalize learning

Budget #2494 | Title IV

Overview: Title IV resources increase the districts capacity to provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology in order to improve the academic achievement and digital literacy of all students.

Total Amount: \$2,136,025
% Increase: 1% (\$11,000)

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	The Title IV allocation is expected to remain relatively flat.
What is your strategy with these funds for FY22?	We will continue to use Title IV funds for summer enrichment programs (summer bridge, Xanadu, SMSEA, etc.), credit recovery (AVA and WINGS), middle and high school behavior and behavioral health initiatives, and hotspots for internet connectivity.
What (if anything) are you changing?	No changes are being made to the Title IV programs.
Are you using these funds any differently from how you have in the past? If so, how?	No changes are being made to the Title IV programs.

Other Points of Consideration:

Budget | CARES I-III

Overview: The ESSER I (CARES I) provides education funding to state education agencies and local education agencies to support schools as they are dealing with the effects of the COVID-19 Pandemic.

Purpose	CARES funding is meant to assist districts prevent, prepare for, and respond to the COVID-19 pandemic.
Scope	Under the law, CARES funding may be used for any activity authorized by ESEA, IDEA, the Adult Education and Family Literacy Act, the Perkins Act (CTE), or the McKinney-Vento Homeless Assistance Act, in addition to other activities to help with the response to COVID-19 (including preparedness and response efforts, sanitation, professional development, distance learning, and others).
Allowable Use of Funds	<ul style="list-style-type: none"> • Activities that address unique needs of special populations • Purchasing supplies to sanitize and clean facilities • Planning and coordination during long-term closures • Purchasing educational technology including hardware, software, and connectivity • Providing mental health services and supports • Planning and implementing summer learning and supplemental afterschool activities • Addressing learning loss among all students in all subgroups • School facility repairs and improvements to reduce risk of virus transmission • Development of strategies and implementation of public health protocols

Budget #2967 | CARES I

Overview: The ESSER I (CARES I) provides education funding to state education agencies and local education agencies to support schools as they are dealing with the effects of the COVID-19 Pandemic.

Total Amount: \$14,078,226
% Decreased: NA

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	CARES I funding is a one-time allocation that must be used by September 2022.
What is your strategy with these funds for FY22?	The remaining CARES I funding has been allocated for computers, software, connectivity, and compensatory services for students with disabilities.

Other Points of Consideration:

Budget #2980 | CARES II

Overview: The ESSER II (CARES II) provides education funding to state education agencies and local education agencies to support schools as they are dealing with the effects of the COVID-19 Pandemic.

Total Amount: \$69,029,151
% Decreased: NA

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	CARES II funding is a one-time allocation that must be used by September 2023.
What is your strategy with these funds for FY22?	CARES II funding has been allocated for academic recovery, universal screeners, intervention program, surveillance testing, computers, software, connectivity, mental health supports for staff, long-term recruitment of teachers, nutrition costs, and improvements to HVAC systems.

Other Points of Consideration:

Budget #TBD | CARES III

Total Amount: \$201,029,151
% Decreased: NA

Overview: The ESSER III (CARES III) provides education funding to state education agencies and local education agencies to support schools as they are dealing with the effects of the COVID-19 Pandemic.

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	CARES III funding is a one-time allocation that must be used by September 2023.
What is your strategy with these funds for FY22?	The district is required to set aside 20% of CARES III funds to address learning loss through the implementation of evidence-based interventions such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs. Funds will be allocated for additional student support staff (psychologists, social workers, nurses). Additional allocations are currently being considered.
What (if anything) are you changing?	Districts must develop a plan and make it publicly available on its website within 30 days of receiving funds demonstrating it has a strategy for the safe return to in-person instruction and continuity of services.

Other Points of Consideration:

Budget #2404 | Federal Preschool

Total Amount: \$334,206
% 15.71 Increase

Overview: Provides testing, placement in the least restrictive environment and an individualized education program (IEP) through the local public school system for children with disabilities ages 3 to 5 years.

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	Increase
What is your strategy with these funds for FY22?	Provides testing, placement in the least restrictive environment and an individualized education program (IEP) through the local public school system for children with disabilities ages 3 to 5 years.
What (if anything) are you changing?	The estimated increase is due to salaries and benefits.
Are you using these funds any differently from how you have in the past? If so, how?	No.

Other Points of Consideration: IDEA 619 Part B (for preschool ages 3 through 5) approves budgets for up to 15 months between July 1, 2020, and September 30, 2021. Funds may be encumbered for expenditures July 1, 2020, through September 30, 2021, once the budget is approved for the new grant period.

Budget #2438 | IDEA Flowthrough

Total Amount: \$11,556,243
4.65% Increase

Overview: The Individuals with Disabilities Education Act (IDEA) Federal Special Education Grant provides funds to ensure that eligible students with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs in the least restrictive environment.

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	Increase
What is your strategy with these funds for FY22?	To ensure that eligible students with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs in the least restrictive environment.
What (if anything) are you changing?	The estimated increase is due to salaries and benefits.
Are you using these funds any differently from how you have in the past? If so, how?	No.

Other Points of Consideration: The priorities of IDEA are to:

Ensure that all children with disabilities have available to them a free and appropriate public education that emphasizes special education and related services designed to meet their unique needs and prepare them for further education, employment, and independent living; Ensure that the rights of children with disabilities and their parents are protected; Assist states, localities, educational service agencies, and Assess and ensure the effectiveness of efforts to education children with disabilities.

Budget # 2512 | SPED Parent Mentor

Total Amount: \$ 28,800
Flat

Overview: The purpose of the Georgia Parent Mentor Partnership is to enhance communication and collaboration between families, educators and the community.

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	Flat
What is your strategy with these funds for FY22?	Parent mentors are parents of students with disabilities who assist the district in bridging the gap between home and school by providing parents with the following: learning opportunities; support with transition planning; information for making connections to agencies that support individuals with disabilities; disability funding resources; community resources; and other information related to disabilities and special education .
What (if anything) are you changing?	No changes will be made.
Are you using these funds any differently from how you have in the past? If so, how?	No.

Other Points of Consideration: Parent Mentors also collaborate with Title I Parent Involvement Coordinators and create opportunities to reach families raising a “student with specific needs that may hinder academic achievement, graduation, or ability to successfully transition to college or career opportunities.” This is a federally funded grant and any additional costs are provided through the IDEA Flowthrough Grant.

Budget #2514 | Pre-K Lottery

Total Amount: \$5,009,730
% Decreased: 8%

Overview: GA Department of Early Care & Learning
 grant for the GA lottery funded Pre-K program

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	The allocation may increase slightly if an additional Pre-K class is approved for the 21-22 school year
What is your strategy with these funds for FY22?	To provide a high-quality instructional program (i.e. salaries, assessment materials, supplies, furniture, technology) for 1140 Pre-K students (55 classes)
What (if anything) are you changing?	We have applied for 1 additional Pre-K class (application pending for Brandon ES)
Are you using these funds any differently from how you have in the past? If so, how?	No

Other Points of Consideration:

Budget #2577 | Head Start Collaborative

Overview: Through a partnership with the YMCA the Office of Early Learning receives federal grant funds to provide wrap-around supports and services to Pre-K students.

Total Amount: \$846,090
% Decreased: NA

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	The allocation has increased.
What is your strategy with these funds for FY22?	To provide comprehensive, wrap-around supports for Pre-K students and families in 17 schools. Funds 5 Family Support Specialists, 1 Enrollment Administrator, and 3 Pre-K Instructional Support Specialists.
What (if anything) are you changing?	Adding 1 new position
Are you using these funds any differently from how you have in the past? If so, how?	We would like to fund a mental health counselor to support Pre-K students and families for the 21-22 school year.

Other Points of Consideration:

Budget #2503/2507 | Summer Transition Program

Total Amount: \$261,000
% Decreased: NA

Overview: An annual GA Department of Early Care & Learning grant for summer programming for rising Pre-K and rising Kindergarten students.

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	Increase due to the number of classes requested (8 rising K, 1 rising Pre-K)
What is your strategy with these funds for FY22?	To offer 6 weeks of instructional programming for rising Kindergarten students who did not attend Pre-K during the school year or need additional academic assistance prior to entering Kindergarten. Rising Pre-K STP is only for students whose first language is Spanish.
What (if anything) are you changing?	N/A
Are you using these funds any differently from how you have in the past? If so, how?	N/A

Other Points of Consideration:

Budget #2863, 2886, 2511 | United Way/GEEARS

Overview: The United Way provides funding to support the Atlanta Early Learning city-wide collaborative PAACT (Promise All Atlanta Children Thrive) to create more robust programming and better alignment from birth to age 8.

Total Amount: \$315,000
% Decreased/Increased: NA

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	Remain Flat
What is your strategy with these funds for FY22?	These funds are used to support joint professional learning, training initiatives, and school transition efforts. This grant funds a School Transition Specialist and Early Learning Data Strategist.
What (if anything) are you changing?	N/A
Are you using these funds any differently from how you have in the past? If so, how?	N/A

Other Points of Consideration:

Budget | SPLOST

Total Amount: \$76,693,655
% Decreased: -49.98%

Infrastructure	\$ 12,300,000
Student Transportation - Vehicles	\$ 3,500,000
Construction & Capital Expenditures	\$ 50,399,655
Debt Services	\$ 10,554,000
<u>Total Appropriations</u>	<u>\$76,693,655</u>

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	The allocation is expected to decrease by \$76,757,345, as we ramp down SPLOST 2017 (FY 2022 is fifth year of five-year program)
What is your strategy with these funds for FY22?	To continue with projects as planned in the BuildSmart Capital Improvement Program per the latest Board approved budget, Dec 7, 2020.
What (if anything) are you changing?	The volume of projects was anticipated to be lesser at this stage of the program (we are in year 5 of a 5-year program).
Are you using these funds any differently from how you have in the past? If so, how?	No, but we continue to focus our efforts as necessary to support the evolving needs in the district.

Budget | SPLOST

Total Amount: \$76,693,655
% Decreased: - 49.98%

Other Points to Consider:

- Keeping an eye on rising costs*
- Material costs are increasing +13% (Apr '20 – Feb '21)
 - lumber +62%
 - copper +37%
 - steel + 20%
- Fuel cost increases
- Supply-chain disruptions
- Delayed deliveries

**From the Associated General Contractors of America (AGC) Q1 2021 Report*

Budget #6990 | Nutrition

Total Amount: \$33.27M
% Decreased: -5.7%

Overview: The Atlanta Public Schools Nutrition Department provides all students healthy school meals that meet their daily nutritional needs and support optimal academic performance for student success during in-person and virtual learning models. Currently, all student meals are provided through the USDA Seamless Summer Option (SSO) program, a federally funded meal program that provides well-balanced free meals to all children in the City of Atlanta ages 1 – 18. Atlanta Public Schools has been awarded the USDA Fresh Fruit and Vegetable Program (FFVP) Grant, promoting the distribution of fresh fruits and vegetables not offered as part of the current meal service menu. FFVP is available to all APS Virtual and In-person students.

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	<p>Expected decrease for the USDA School Meals Program</p> <ul style="list-style-type: none"> ○ Decrease meal participation due the hybrid meal delivery models (In-Person and Vitrual) ○ Decrease of equipment purchases from Nutrition budget due to SPLOST allocation for new kitchen equipment <p>Fresh Fruit and Vegetable Program</p> <ul style="list-style-type: none"> ○ Expected decreased in the Fresh Fruit and Vegetable award due to the decrease in the number of elementary schools electing to participate in the Fresh Fruit and Vegetable program
What is your strategy with these funds for FY22?	<p>The department will target efforts to increase meal participation:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Virtual Meals - Community Partnerships to increase meal participation for virtual students <input type="checkbox"/> In-Person Meals – Breakfast and Lunch served in the classroom Monday – Friday <input type="checkbox"/> Take Home Weekend Meals will be distributed to increase meal participation at each school

Other Points of Consideration:

Budget #6990 | Nutrition

Total Amount: \$33.27M
% Decreased: -5.7%

Overview: The Atlanta Public Schools Nutrition Department provides all students healthy school meals that meet their daily nutritional needs and support optimal academic performance for student success during in-person and virtual learning models. Currently, all student meals are provided through the USDA Seamless Summer Option (SSO) program, a federally funded meal program that provides well-balanced free meals to all children in the City of Atlanta ages 1 – 18. Atlanta Public Schools has been awarded the USDA Fresh Fruit and Vegetable Program (FFVP) Grant, promoting the distribution of fresh fruits and vegetables not offered as part of the current meal service menu. FFVP is available to all APS Virtual and In-person students.

Questions	Answers
What (if anything) are you changing?	Nutrition plans to maintain two student meal service models: <ul style="list-style-type: none"> • Virtual • In-person
Are you using these funds any differently from how you have in the past? If so, how?	Per USDA regulations, the Nutrition Department is required to continue to use the funds in the same manner as in the past.

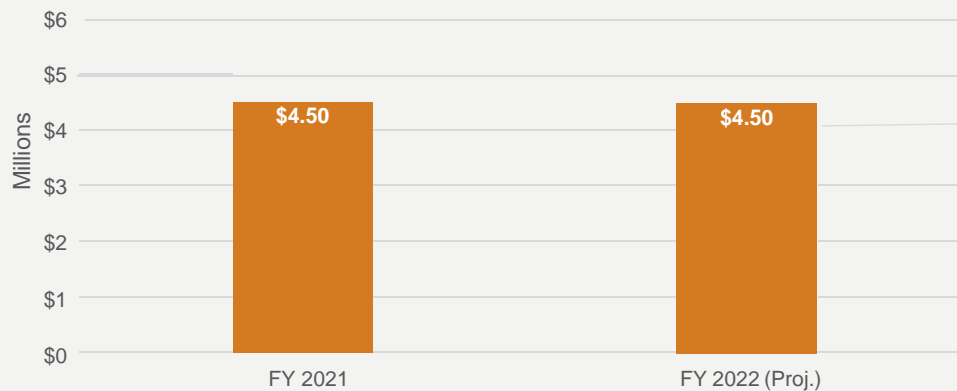
Other Points of Consideration:

School Activity Funds

School Activity Funds are bank accounts at individual schools under the control of school principals or club advisors. These funds are a combination of sums of money, that flow through in the form of school board funds, student-generated funds, receipts and disbursements related to athletics, and the myriad co-curricular and extracurricular events sponsored by school districts. **\$4.5 million**

- School Activity Accounts are required to be reported within the District's financial statements
- FY2022 projected appropriations are provided for Board approval

Student Activity
FY 2021 vs. FY 2022



Atlanta Public Schools Board of Education						
Fiscal Year 2021-2022 Tentative Budgets (in \$)						
	General Fund (Consolidated)	Special Revenue	SPLOST	Nutrition	Student Activity	Total All Funds
Est. Beginning Fund Balances, July 1, 2021	\$126,322,737	\$6,644,694	\$71,056,340	\$9,747,408	\$0	\$246,358,426
Revenues:						
Local Revenues	\$688,878,713	\$9,088,021	\$89,052,074			\$745,378,849
State Revenues	\$180,007,059	\$6,976,978	\$1,100,000			\$159,805,271
Federal Revenues		\$362,141,069	\$3,400,000	\$33,384,739		\$401,765,046
Other Revenues	\$6,122,560				\$4,500,000	\$14,263,887
Transfers	\$18,527,799	\$5,311,502				\$21,207,153
Total Revenues	\$893,536,131	\$383,517,570	\$93,552,074	\$33,384,739	\$4,500,000	\$1,342,420,206
Total Available Resources	\$1,019,858,868	\$390,162,264	\$164,608,414	\$43,132,147	\$4,500,000	\$1,588,778,632
Appropriations:						
Instruction	\$589,655,570	\$162,083,881			\$4,500,000	\$756,239,451
Pupil Services	\$34,689,453	\$98,457,229				\$133,146,682
Improvement of Instructional Services	\$271,798	\$9,841,878				\$10,113,676
Instructional Staff Training	\$53,242,268	\$3,136,977				\$56,379,245
Educational Media Services	\$6,245,057	\$505,107				\$6,750,164
Federal Administration	\$2,871	\$8,624,757				\$8,627,628
General Administration	\$6,104,167	\$4,937,760				\$11,041,927
School Administration	\$43,318,886	\$2,034,116				\$45,353,002
Support Services - Business	\$9,083,966	\$111,289				\$9,195,255
Maintenance and Operation	\$91,955,114	\$83,215,024	\$4,319,663			\$179,489,802
Student Transportation	\$32,843,159	\$2,905,150	\$3,500,000			\$39,248,308
Support Services - Central	\$29,843,088	\$5,033,345				\$34,876,433
Other Support Services	\$192,929	\$256,470				\$449,398
School Nutrition Program	\$378,876	\$2,373,996		\$33,384,739		\$36,137,611
Construction & Capital Expenditures		\$0	\$68,575,270			\$68,575,270
Other Outlays	\$5,311,502	\$592				\$5,312,093
Debt Services	\$1,435,000	\$0	\$10,554,000			\$11,989,000
Total Appropriations	\$904,573,703	\$383,517,569	\$86,948,933	\$33,384,739	\$4,500,000	\$1,412,924,945
Est. Ending Fund Balance, June 30, 2022	\$115,285,165	\$6,644,694	\$77,659,481	\$9,747,408	\$0	\$209,336,748
Total Appropriations & Ending Fund Balance	\$1,019,858,868	\$390,162,264	\$164,608,414	\$43,132,147	\$4,500,000	\$1,622,261,693

Additional Resources: Budget Website

Posted Resources

- Budget Commission Presentations
- FY2022 School and Department Sheets
- School Allotment Guidelines
- FY2022 Budget Primer
- Budget Contacts

APS Website> Departments> Budget Services





NEXT STEPS

- May Budget Commission Meeting & Public Hearing #2
 - May 20, 2021
- Board Meeting (Final Adoption) & Public Hearing #3
 - June 7, 2021
- Millage Process
 - TBD June - July

Appendix

Teacher Compensation Updates

To address the identified needs while keeping budget constraints in mind, the following are potential teacher compensation investments for FY22:

Teacher Compensation Scenarios (Updated 4/19/21) (Each scenario is outlined in the appendix)		FY22 Cost (with TRS)
1	Give all eligible employees on teacher pay scale a step increase (when added to FY21 2% raise, increases average raise to 3.6%, \$2,200 per teacher)	\$3.7m
2	Increase teacher pay scale in years (steps) 5-15 (increases average raise to 5.8%, \$3,500 per teacher)	\$5m
3	Invest in teacher retention for high needs subject areas, starting with special education	\$1.3m
4	Invest in teacher retention for high needs schools, as defined by poverty, and attract experienced teachers to high needs schools	\$2m
Total cost of potential investments for FY22** (Without TRS & benefits, would be \$10m)		\$12m

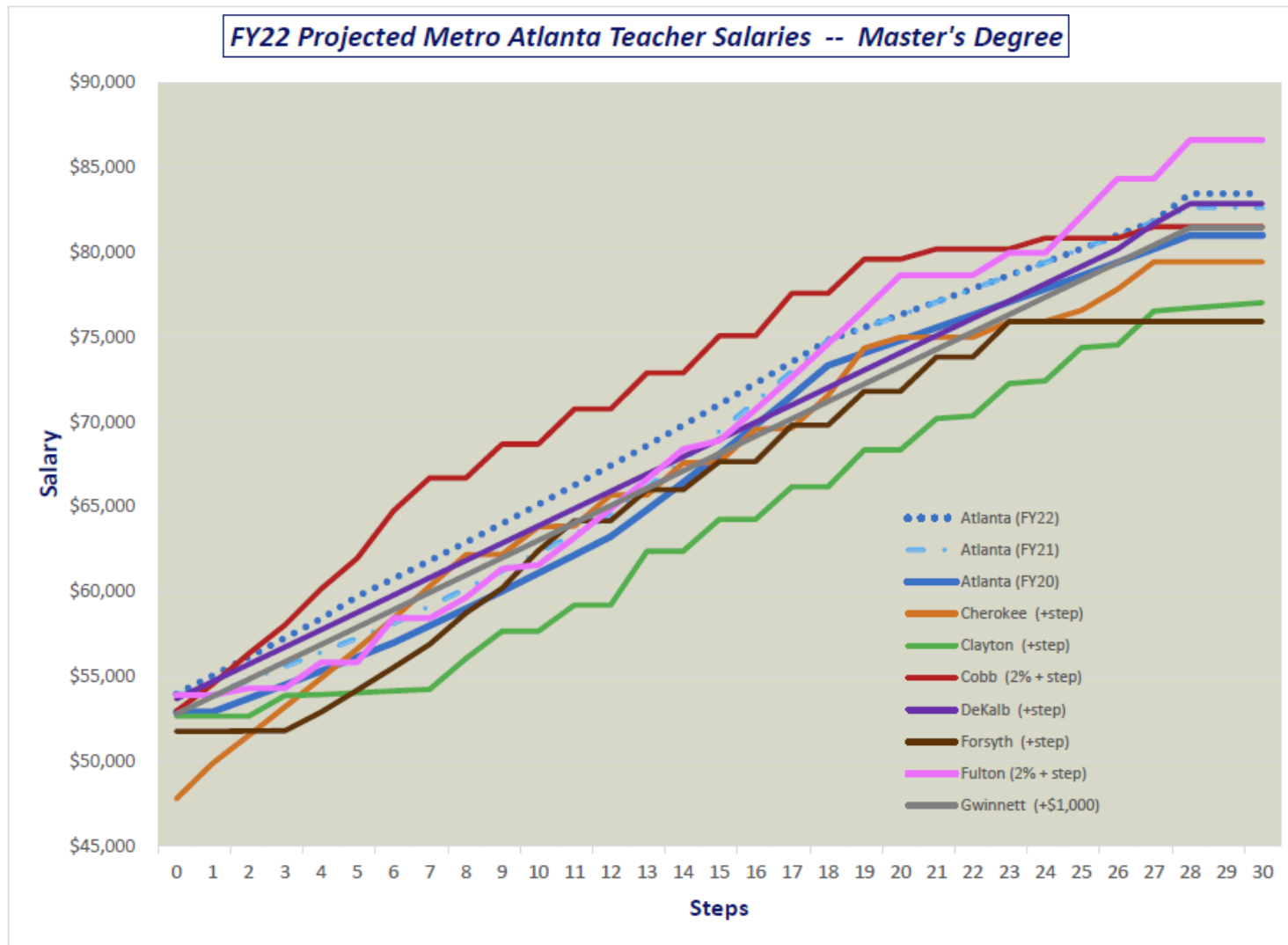
*Teacher pay scale includes: Teachers, Media Specialists, IB Specialists, Signature Program Specialists

**One-time investments, such as stipends, will be considered for including in federal stimulus funding instead of general fund

revised 4/19/2021

FY22 Proposed Teacher Pay Raises Compared to Metro Area

With new details about what other districts plan for pay raises for next school year, APS remains committed to providing additional investments to the teacher payscale to be more competitive in the market and retain our current teachers.



Non-teacher Compensation Updates

To address the identified needs while keeping budget constraints in mind, the following are potential non-teacher compensation investments for FY22:

Non-Teacher Scenarios (Updated 4/19/21) (Each scenario is outlined in the appendix)	FY22 Cost (with TRS)
1 Step increase for all eligible full-time employees on non-teacher pay grades (about 1.3%)	\$2.5m
2 Step increase for all eligible full-time employees on Instructional Support pay scale* (about 1.6%) and increase # of steps to 28	\$1.9m
3 Implement Year 2 of three-year plan to convert hourly special education paraprofessionals to full time	\$2.5m
4 Annual position reclassification requests (updated 4/19/21)	\$155k
5 Market adjustments for specific employee groups (Metro RESA) and athletic stipends (GHSA)	\$1.1m
6 Hourly employee pay increases to minimum \$15/hour	\$2.3m
7 Substitute employee pay increases	\$257k
Total cost of potential investments for FY22 (Without TRS & benefits, would be \$9.1m)	\$10.8m

*Instructional support pay scale includes: Instructional Coaches, Psychologists, Behavior Specialists