



FY2024 TENTATIVE BUDGET REGIONAL MEETING

AGENDA

- ☐ Budget Development Timeline and Process
- ☐ Key Terms and Acronyms
- ☐ FY2024 General Fund Update
- ☐ FY2024 Non-General Fund Update
- ☐ Additional Resources

FY2024 GENERAL FUND BUDGET DEVELOPMENT	
Item Description	Dates
Board Meeting	September 6, 2022
SSF Taskforce Meeting (Internal)	September 14, 2022
Board Budget Commission Meeting	September 15, 2022
SSF Taskforce/BFAC Meeting	September 15, 2022
Board Meeting	October 3, 2022
SSF Taskforce Meeting (Internal)	October 19, 2022
Board Budget Commission Meeting	October 20, 2022
SSF Taskforce/BFAC Meeting	October 20, 2022
Board Meeting	November 7, 2022
SSF Taskforce Meeting (Internal)	November 16, 2022
Board Budget Commission Meeting	November 17, 2022
SSF Taskforce/BFAC Meeting	November 17, 2022
Board Meeting	December 5, 2022
SSF Taskforce Meeting (Internal)	December 13, 2022
SSF Taskforce/BFAC Meeting	December 15, 2022
Board Meeting	January 2, 2023
FY2024 School & Department Budgets Released	January 10 th -Depts. January 24 th -Schools
Budget Development Training with Principals	January 24, 2023
Governor's State of the State Address and Education Budget	January 25, 2023
Board Budget Commission Meeting	January 19, 2023 -Canceled
GO Team Initial Budget Presentation	January 10, 2023 - Early Feb.
Board Meeting	February 6, 2023
Board Budget Commission Meeting	February 17, 2023

FY2024 GENERAL FUND BUDGET DEVELOPMENT	
Item Description	Dates
Academic and Staffing Conferences	Late Feb.- Early March
FY2024 School and Department Budgets Locked	March 1, 2023
Board Meeting	March 6, 2023
GO Team Final Budget Approval Begins	Early Feb.- Late Feb.
Board Budget Commission Meeting	March 16, 2023
GO Team Final Budget Approval Ends	Late Feb.– Mid March
FY2024 Senior Cabinet Budget Proposal Meeting	March 28, 2023
Board Meeting	April 10, 2023
Board Budget Commission Meeting	April 17, 2023
Board Meeting; (Tentative adoption)	May 1, 2023
First public budget hearing for Fiscal Year 2024 Budget	May 1, 2023
Conduct regional public meeting for Fiscal Year 2024 Budget	TBD May
Conduct regional public meeting for Fiscal Year 2024 Budget	TBD May
Board Budget Commission Meeting	May 18, 2023
Board Meeting; (Final Adoption)	June 5, 2023
Second public budget hearing for Fiscal Year 2024 Budget	June 5, 2023
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 2018-23	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 2024 (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

SENIOR CABINET	DEPARTMENTS	SCHOOLS	BOARD
FY2024 Senior Cabinet Budget Proposal Meeting for Departments: <ul style="list-style-type: none"> March 28 	Budgets Released: <ul style="list-style-type: none"> January 10 Training & Support Sessions (Allovue): <ul style="list-style-type: none"> January 18 February 1 Budget Support Sessions: <ul style="list-style-type: none"> Ongoing Budgets Locked: <ul style="list-style-type: none"> March 1 	Budgets Released: <ul style="list-style-type: none"> January 24 Training & Support Sessions: <ul style="list-style-type: none"> January 24 Ongoing Staffing Conferences & GoTeam Approval: <ul style="list-style-type: none"> February 21 – February 24 Budgets Locked: <ul style="list-style-type: none"> March 1 	Budget Commission: <ul style="list-style-type: none"> October 20 November 17 January 19 February 16 March 16 April 17 May 18 Tentative Adoption: <ul style="list-style-type: none"> May 1 Final Adoption: <ul style="list-style-type: none"> June 5

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

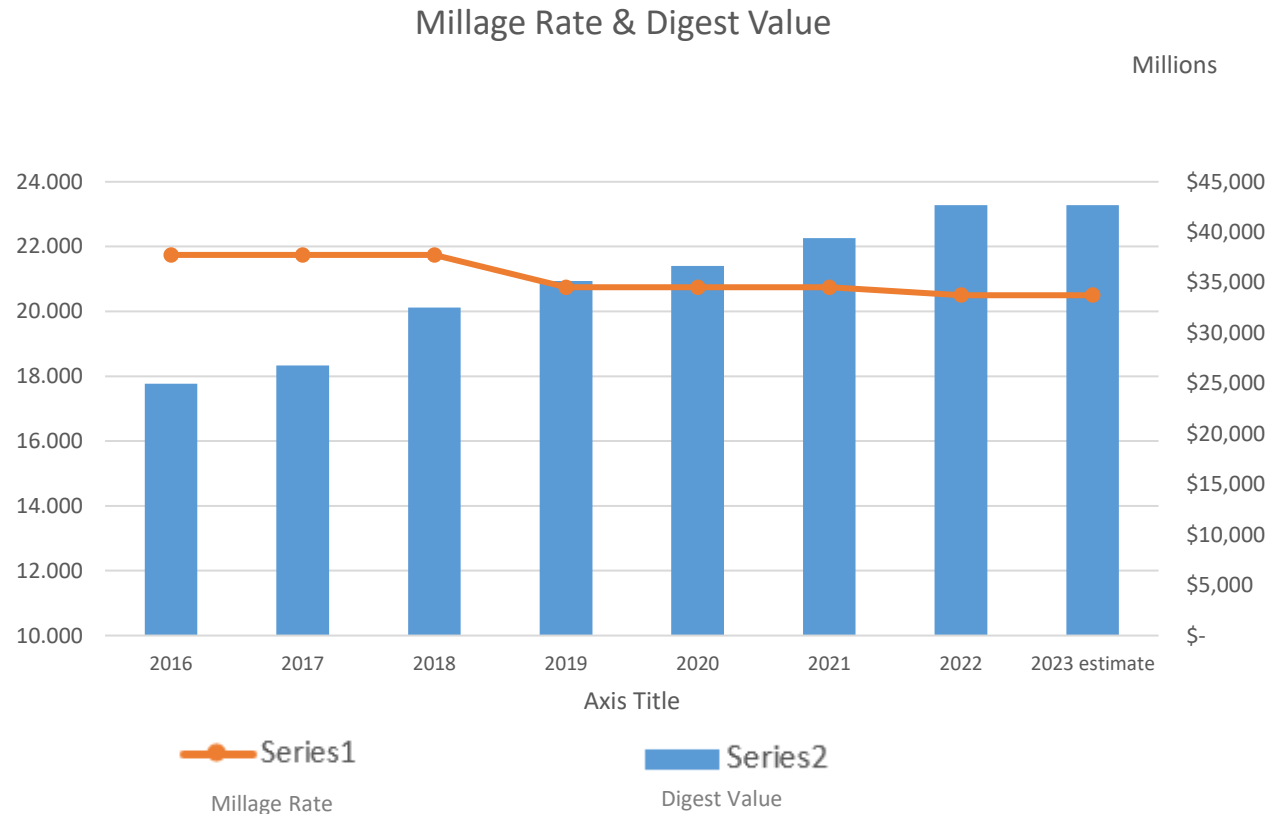


FY2024 GENERAL FUND UPDATE

CONSIDERATIONS FOR DISCUSSION / MILLAGE RATE

LOCAL

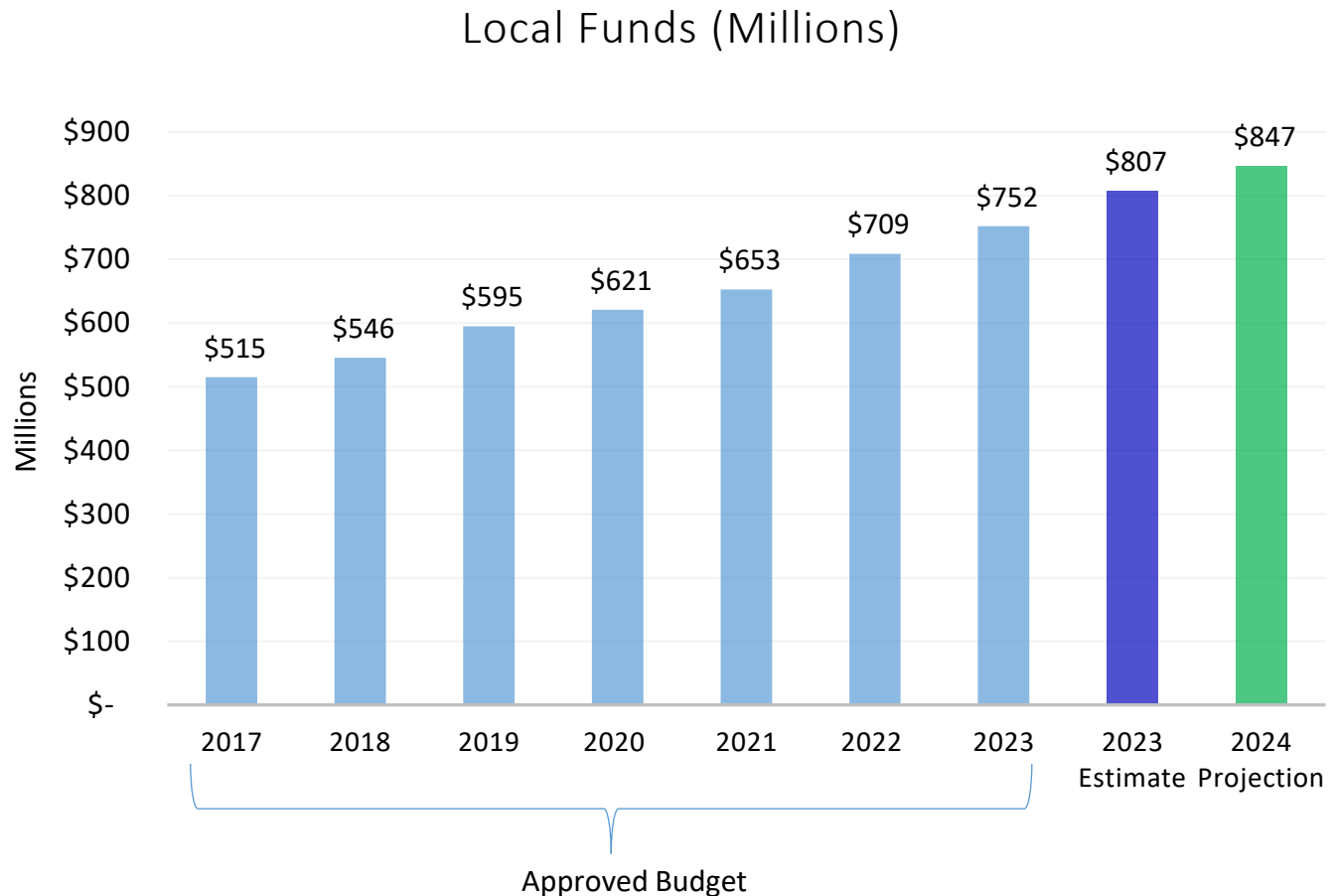
- A mill of tax is equal to \$1 per \$1,000 of assessed valuation
- Total millage decreased by one mill to 20.740 in 2019
- It is at the lowest rate since the Great Recession. With the current rate of 20.50 mill.



CONSIDERATIONS FOR DISCUSSION

LOCAL

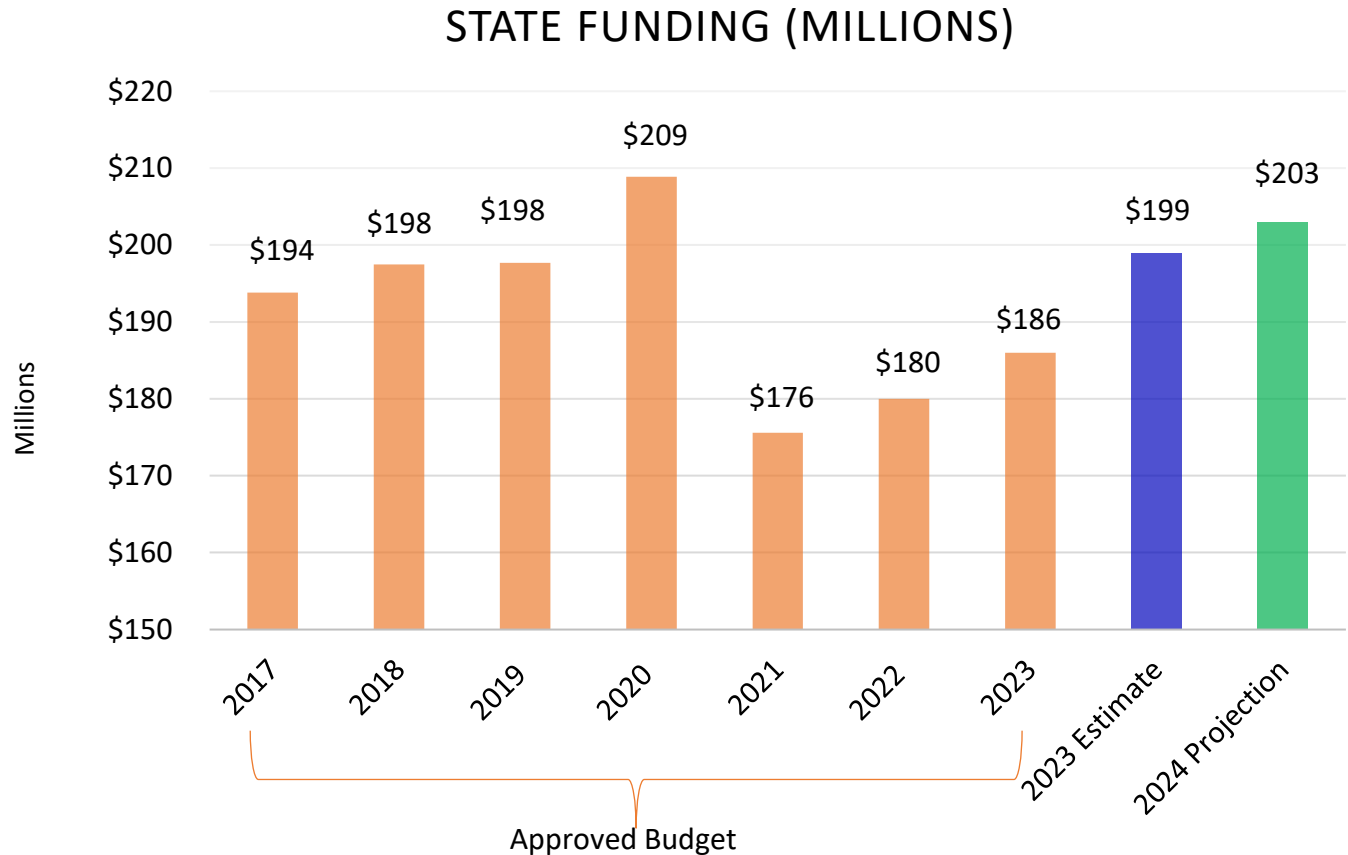
- Revenue collections for FY 2023 are higher than anticipated
- Property tax and TAVT revenues are higher than anticipated
- Revenues for FY 2024 have been projected based on the estimated collections for the current fiscal year



CONSIDERATIONS FOR DISCUSSION

STATE

- TRS reimbursement from the State-rate will remain at 19.98%
- FY24 Projection includes the \$2,000 increase to the state teacher salary pay scale
- The FY23 Estimate and FY24 Projection include the state health costs for certified employees to be covered by the State

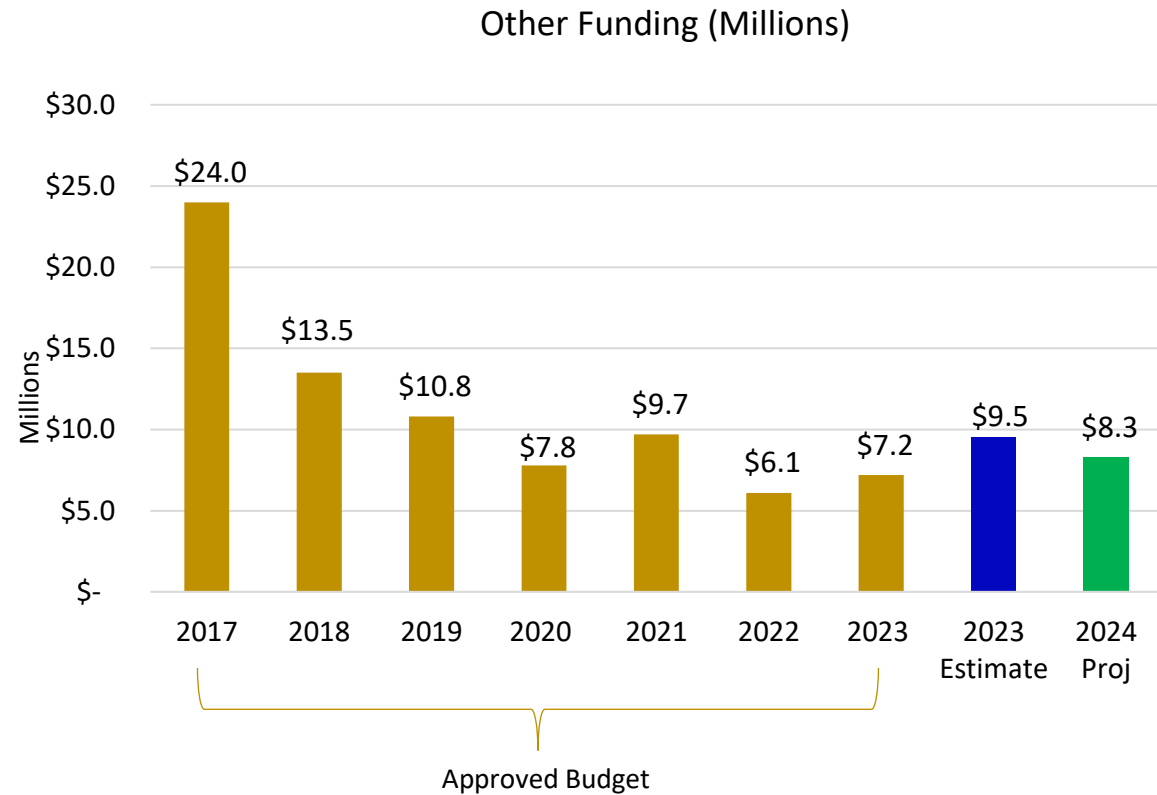


CONSIDERATIONS FOR DISCUSSION

OTHER

- Includes tuition, investment interest, rental of facilities, sale of assets, damages for reimbursements, charter buy-back, field trips, and other sources

- We assume a slight increase in this revenue source from rental of facilities



REVENUE	FY2023 ADOPTED	FY2024 PROPOSED	CHANGE	% CHANGE	NOTES
Local	\$752,050,536	\$847,666,507	\$95,615,971	13%	Fulton and DeKalb Digest, TAVT increases, TAD IGA PILOTS
State	\$185,881,087	\$202,732,905	\$16,851,818	9%	Based on QBE
Other	\$7,222,216	\$8,299,391	\$1,077,175	15%	Facility rentals
Title Transfer	\$15,988,581	\$18,718,957	\$2,730,376	17%	Preliminary estimates
Fund Balance	\$13,051,124	\$35,801,147	\$22,750,023	174%	Items identified as one-time and non-recurring
Total	\$974,193,544	\$1,113,218,907	\$139,025,363	14%	

Impact to Fund Balance

Fund Balance Analysis Assuming 100% Collections and 100% Spend*

FY2023	Current Amended*	Projected
Beginning Fund Balance	\$256,962,690	\$256,962,690
Change to Fund Balance	-\$39,051,578	\$0
Ending Fund Balance	\$217,911,112	\$256,962,690
Expenditures	\$1,002,899,296	\$1,002,899,296
% of Expenditures**	21.73%	25.62%

FY2024	Based on 2023 Amended	Projected
Beginning Fund Balance	\$217,911,112	\$256,962,690
Change to Fund Balance	-\$35,801,147	-\$35,801,147
Ending Fund Balance	\$182,109,965	\$221,161,543
Expenditures	\$1,113,218,907	\$1,113,218,907
% of Expenditures**	16.36%	19.87%

*Trend in current year financials indicate that fund balance may not be used for the current fiscal year in the amount currently allocated

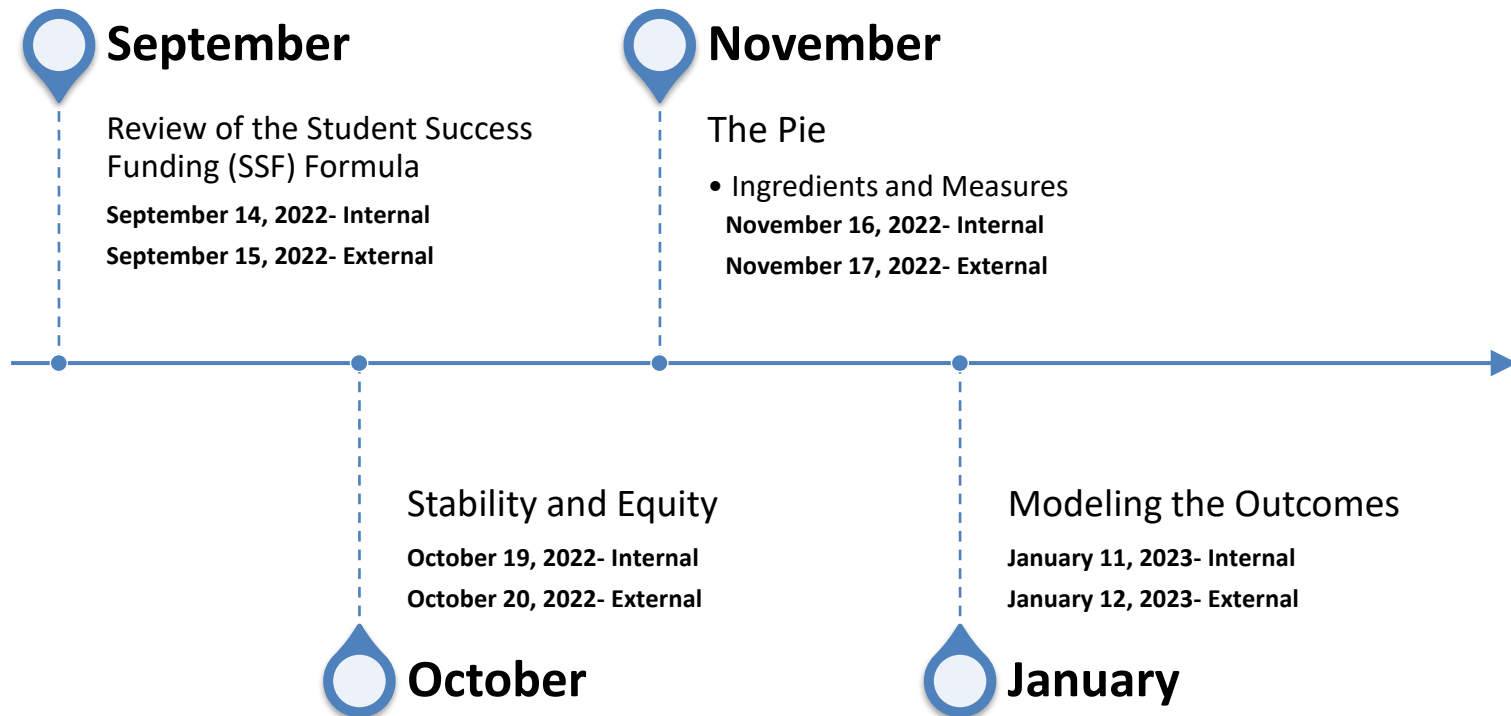
** Fund balance in excess of 15% of current year expenditures is earmarked to maintain continuity of programming when CARES funds are no longer available to the district

Expenditures	FY2023 Adopted	FY2024 Proposed	Change	% Change	Notes
Schools	\$462,259,658	\$488,991,316	\$26,731,659	6%	Enrollment, special ed., average salary, Turnaround, non-traditional schools/ programs
Charter/ Partner	\$210,384,690	\$237,855,746	\$27,471,056	13%	Current Year and Forecast for FY2024
Departments	\$205,726,068	\$235,287,814	\$29,561,746	14%	Various Increases (see next slide)
State Grants	\$1,537,762	\$3,182,500	\$1,644,738	107%	Based on allotments
District-wide	\$77,972,645	\$130,660,246	\$52,687,601	68%	Placeholder for Salary, State Health, and City Pension
Utilities	\$16,312,721	\$17,241,285	\$928,564	6%	Preliminary assumptions
Total	\$974,193,543	\$1,113,218,907	\$139,025,364	14%	

This data shows ADOPTED budget to projected. Budget Commission slides from April were based on FY2023 current budget so there is some variance. Salary and health benefit placeholders that are currently reflected in District wide will be pushed into School and Department budgets for final adoption. Charter and Partner budgets reflect both the increase for midyear in FY2023 and new increases for FY2024.

SSF TASKFORCE

FY24 BUDGET PREP WORK



A GOOD ALLOTMENT MODEL SHOULD BE...

Principle	Description
Student-focused	Provides resources based on students, not on buildings, adults, or programs
Equitable	Allocates similar funding levels to students with similar characteristics, regardless of which school they attend
Transparent	Easily understood by all stakeholders
Differentiated	Allocates resources through a comprehensive framework that is based on student needs
Predictable	School allocation process is predictable and is structured to minimize school-level disruption
Empowering	Empowers school-based decision-making to effectively use resources
Aligned with district strategy	Supports the district's multiyear strategic plan

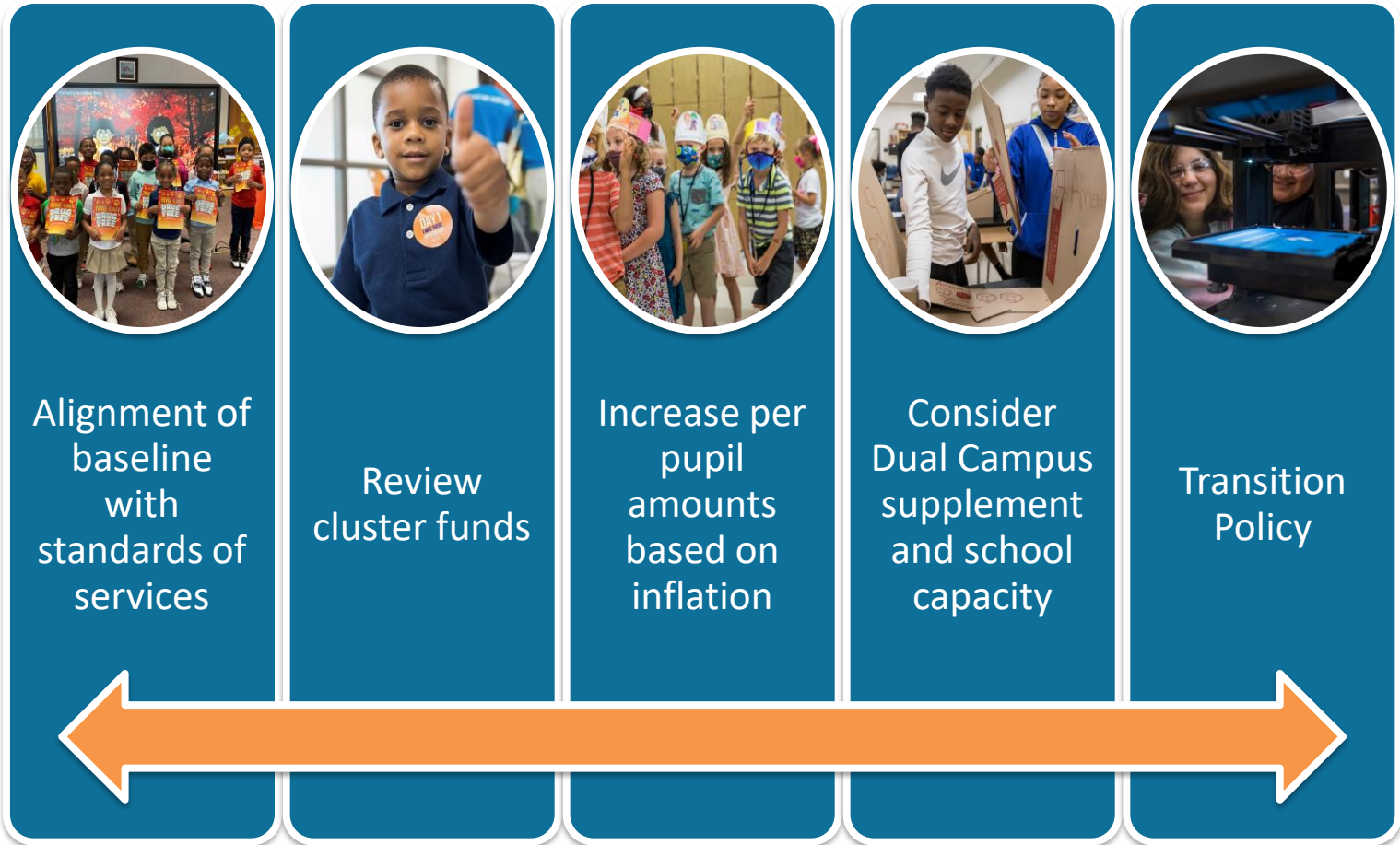
A COMPLETE SSF FORMULA STRIKES A BALANCE BETWEEN EQUITY AND STABILITY

STABILITY STRATEGIES:

Baseline of Services
Small School Supplements
Potential Transition Funds
Dual Campus Supplements



WHAT WE HEARD: STABILITY



WHAT WE HEARD: EQUITY

- Right-Size EIP and Remedial Allocations
- Consider repurposing Gifted Supplement
- Increase weights at SWD and EL
- Consider adding mobility weight
- Add 1.0 full-time MTSS position
- Incorporate Pre-K
- Consider pandemic effect



PROPOSED CHANGES FOR FY2024

Right size the pie

- Enrollment +249 students
- Average Salary 1.5%
- ✓ EIP/ REP +2,190 students
- Poverty -680 students
- ELL +85 students
- SWD +172 students
- Gifted +256 students
- Incoming Performance +1,572 students

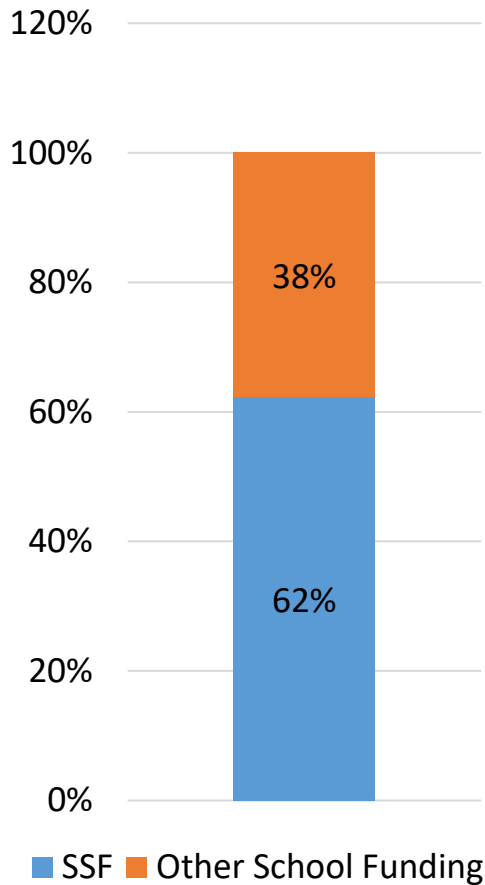
Adjusting Weights

- ✓ CPI adjustment 5%
- ✓ SWD weight from .03 to .05
- ✓ EL weight from .15 to .20
- Small school weight from .4 to .3
- Concentration of Poverty from .06 to .05

Total Increase \$6.2 million

✓ Recommended by SSF Taskforce

THIS YEAR, APS UNLOCKED \$274M OF RESOURCES THROUGH SSF
and
SCHOOLS HAD FLEXIBILITY IN THE USE OF SOME OF THE "LOCKED" RESOURCES



SSF Resources \$274M		Other School Funding \$166M	
✓	Core teachers	✓	Signature funds**
✓	Extended core	✓	Turnaround funds**
✓	Principals/APs	✓	Title I funds**
✓	School admin: (including clerks, secretary, registrar, program Admin, etc.)	✓	Title IV funds**
✓	Gifted	✓	Field Trip Transportation funds
✓	Paras	✓	CTAE positions
✓	Counselors	✓	EL positions
✓	EIP/REP teachers	✓	SWD positions
✓	Graduation Coaches	✓	Psychologists
✓	Athletic Directors	✓	Nurses
✓	ISS Monitors	✓	Social Workers
✓	Textbook replacement	✓	ROTC
✓	Substitutes	✓	Custodians & Site Managers
✓	Flex funds	✓	Instructional Technology Specialists
		✓	Media Specialist
		✓	SROs

**Flexibility within resources exists

FY24 SSF ALLOCATION OVERVIEW

	Distribution	Description	Amount
EQUITY	Student Weights	Funds distributed throughout ten need base weights:	
		1. Base weight	\$163M
		2. Grade level	\$18.1M
		3. Poverty	\$42.5M
		4. Gifted	\$10.5M
		5. Gifted Supplement	\$1.1M
		6. Incoming Performance	\$2.3M
		7. English Learners*	\$1.5M
		8. Special Education*	\$1M
		9. EIP/REP	\$23.9M
		10. Concentration of Poverty	\$2.8M
STABILITY	Small School Supplement	Funds distributed through a weight to supplement smaller schools	\$5.1M
	Baseline Supplement	Supplements provided to schools whose allocation falls below a defined threshold based on the set of resources that a school needs in order to provide basic educational programming	\$1.2M
	Transition	Funds added to schools with significant enrollment impact due to rezoning, redistricting, new school, etc.	\$1.3

* Teaching positions for these programs are allocated to schools outside of the SSF formula



Special Education

Extended Learning

Counseling

K- 5 Grade Level

Math

Reading ELA

Social Workers

Signature Programs

Art, Music, PE, World Language

\$9.2 million

\$1.9 million

\$685,000 (up 7%)

\$1.8 million

\$1.3 million

\$1.2 million

\$872,000 (up 12%)

\$880,000

\$2 million

DIVISION	FY2023	FY2024	CHANGE	% CHANGE	NOTES
Academics	\$48,795,073	\$51,562,086	\$2,767,012	6%	Special Education contracted services (\$700k), Fine Arts transportation (\$425k), School learning software (\$495k), PAACT (\$1m), Reading/ ELA (\$530k)
Board / Internal Audit	\$2,334,098	\$6,536,685	\$4,202,587	180%	Elections
CESJO	\$3,581,315	\$3,939,453	\$358,138	10%	Travel (\$134k), Communications (226k)
Chief of Schools	\$7,240,025	\$7,197,832	-\$42,192	-1%	No Change
Chief of Staff/ Supt	\$5,178,892	\$5,422,644	\$243,752	5%	Back-to-School Bash
Finance	\$8,358,895	\$9,169,086	\$810,191	10%	UKG from CARES (\$436k), OpenGov (\$221k), Nutrition positions
Human Resources	\$8,193,482	\$9,896,050	\$1,702,568	21%	Purchased Services (\$278k), Teacher Mentors (\$411k), Nutrition Positions (\$604k)
Legal	\$4,178,818	\$4,477,051	\$298,233	7%	Inflationary Adjustments
Operations	\$79,820,066	\$96,105,029	\$16,284,963	20%	Athletic Trainers from grant (\$1.1m), Nutrition support (\$1.7m), Safety and Security (\$4m), Transportation (\$3.7m), other inflationary costs (\$9.7m)
PIT	\$33,438,427	\$36,112,343	\$2,673,916	8%	Lawson Upgrade
Strategy	\$3,112,618	\$3,375,197	\$262,579	8%	Position Adjustments
Substitutes	\$1,494,359	\$1,494,359	\$0	0%	
Grand Total	\$205,726,068	\$235,287,814	\$29,561,746	14%	



FY 24 Proposed Adjustments

Teacher Recommendations Summary

- **New Pay Structure for the Teacher Salaries** incorporating 2023 Compensation Study findings and State-of-Georgia budget adjustments
- **Continue Retention Stipends** to incentivize teachers in high-needs subject areas and turnaround schools
- **Strategic Recruitment and Retention Stipends** to support an innovative hiring strategy and expand the APS applicant pool beyond Metro Atlanta

Total Cost Estimate: \$32 Million



FY 24 Proposed Adjustments

Non-Teacher Recommendations Summary

- **New Pay Structure for the Instructional and Student Support Salaries** incorporating 2023 Compensation Study findings and State-of-Georgia budget adjustments
- **New Pay Structure for the Non-Teacher Salaries** incorporating 2023 Compensation Study findings
- Proposed new pay structures will be **equitable, fair, attractive, and competitive** for every employee and employee group
- All proposed pay structures will be within the **75th percentile** for every employee group and pay grade.

Total Cost Estimate: \$27.3 Million

Total Compensation Cost– \$59.3 million

FY2024 EXPENDITURE PARAMETERS

These budget parameters may represent an additional or recurring cost to the district.

EXPENDITURE PARAMETERS	GOALS / GUARDRAILS	COMMENTS
APS will commit to the 1-1 device strategy by building in a sustainable repair and replacement program for devices.	Guardrail 1: Equity	The funding for this parameter will be funded from underspent FY 23 funds.
APS will commit to supporting our students & families by building a long-term strategy to address the digital connectivity divide at home.	Guardrails 1 & 4: Equity Innovation and Accountability	The funding for this parameter will be funded from underspent FY 23 funds.
The CPI increased YOY (FY22 to FY23) by ~8%. Given the current inflationary track that we are experiencing, another large YOY CPI increase from FY23 to FY24 is anticipated. The annual budget process must consider inflationary pressures when necessary to pay for and provide comparable service levels.		Increased costs related to inflation are budgeted at about 10.7% for a total of \$9.2M . Items include, trash services, custodial supplies, grounds/pest control, and diesel fuel.
The budget must contemplate any changes to the school nutrition model that will also have an impact on general fund costs and staffing.	Guardrail 2: Stakeholder Engagement	The total cost to general fund to implement the new school nutrition model is \$1.7M . The costs for FY 24 include staffing and logistics equipment.

FY2024 EXPENDITURE PARAMETERS

These budget parameters may represent an additional or recurring cost to the district.

EXPENDITURE PARAMETERS	GOALS / GUARDRAILS	COMMENTS
The annual budget process must contemplate federally funded programs and positions, especially those funded through CARES, and begin the process of folding in or rolling off those expenditures as appropriate	Guardrails 1 & 2: Equity Stakeholder Engagement	UKG software at \$340,000 ; HVAC \$4.5M
The budget must sustain and support changes in school enrollments, new schools, changes in school designs, and shifts in school programs, as recommended and approved through the facilities master planning process.	Guardrail 4: Innovation and Accountability	EIP/ REP funding \$3.3M, Transition policy \$1.1M, Special Education \$9M, New school investment \$26.7 million
The budget should support a compensation strategy and central office structure that aligns district initiatives with the recommendations from internal and external reviews and audits.	Guardrail 1: Equity	The total cost budget for compensation is \$59.3M.

Tentative FY24 Budget by Object

	FY2023 Approved			FY2024 Preliminary			
	Budget*	% of Exp	Per Pupil	Budget*	% of Exp	Per Pupil	Change*
*Budget in millions							
Salaries ¹	\$409.59	42.04%	\$8,396	\$490.51	44.06%	\$9,985	\$80.92
Other Compensation ²	\$16.92	1.74%	\$347	\$18.42	1.65%	\$375	\$1.50
Employee Benefits ³	\$205.47	21.09%	\$4,212	\$216.59	19.46%	\$4,409	\$11.12
Professional Services ⁴	\$79.68	8.18%	\$1,633	\$89.91	8.08%	\$1,830	\$10.23
Purchased Property Services ⁵	\$24.73	2.54%	\$507	\$32.29	2.90%	\$657	\$7.56
Other Purchased Services ⁶	\$179.06	18.38%	\$3,671	\$207.55	18.64%	\$4,225	\$28.49
Supplies ⁷	\$43.56	4.47%	\$893	\$39.91	3.59%	\$812	(\$3.65)
Property ⁸	\$0.92	0.09%	\$19	\$1.79	0.16%	\$37	\$0.88
Operating Transfer ⁹	\$10.86	1.11%	\$223	\$6.84	0.61%	\$139	(\$4.02)
Other Objects ¹⁰	\$3.41	0.35%	\$70	\$9.41	0.85%	\$191	\$5.99
Total	\$974.19	100.00%	\$19,970	\$1,113.22	100.00%	\$22,662	\$139.03

1. Placeholder for compensation study, Increase in school-based salaries and additional SROs.
2. Overtime for elementary SROs, security monitors and bus drivers.
3. Increase in State Health.
4. Increase in facilities contracts, Lawson maintenance, and Board elections.
5. Increase in trash contract and facilities maintenance contracts primarily due to inflationary pressures.
6. Increase to Charter/Partner schools (includes both increase in midyear for FY2023 and full cost in FY2024).
7. Decrease in general supplies.
8. Charter schools state facility grant.
9. Correction to the account holding the school SSF reserve.
10. Correction to the account holding the school SSF reserve. Increase to professional development.

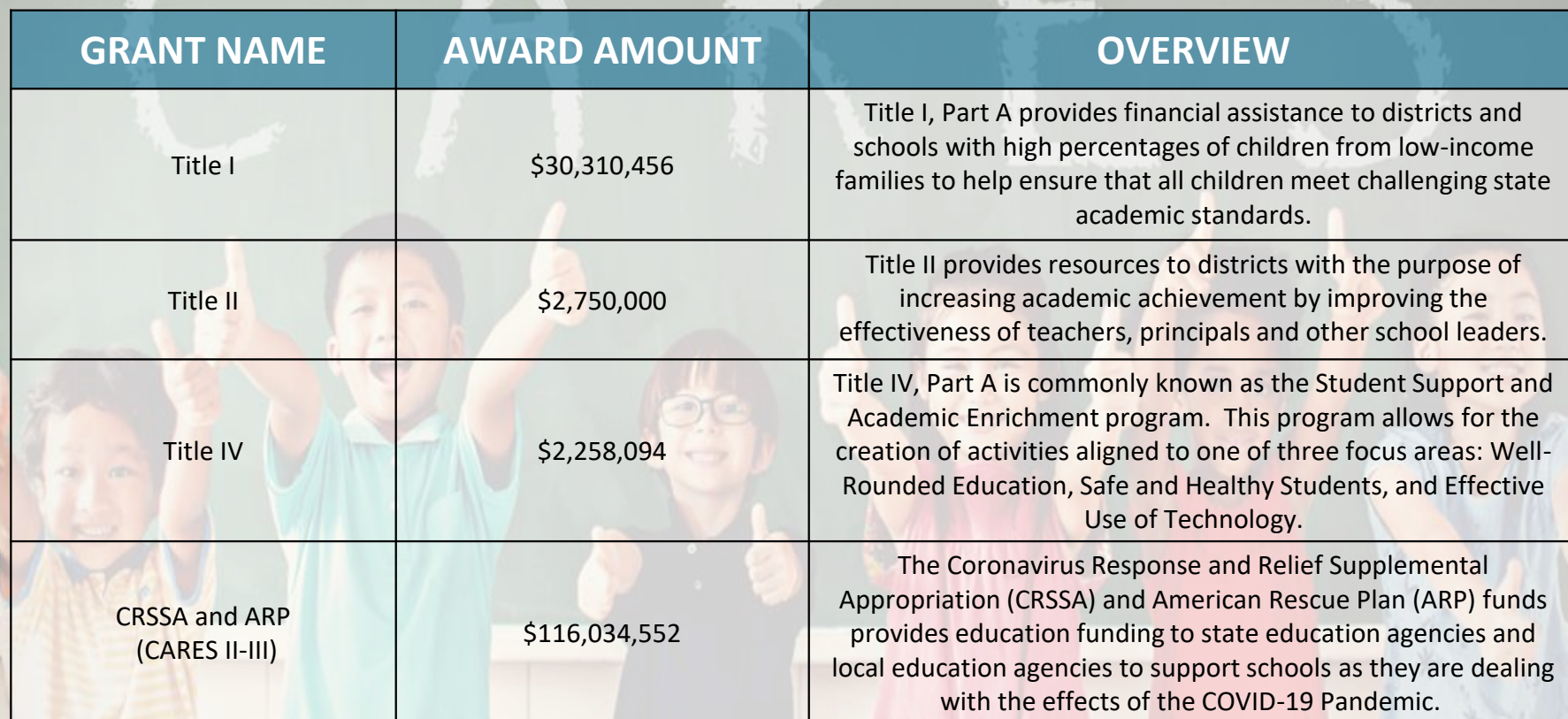
Tentative FY24 Budget by Function

	FY2023 Approved			FY2024 Preliminary			
	Budget*	% of Exp	Per Pupil	Budget*	% of Exp	Per Pupil	Change*
*Budget in millions							
Instruction ¹	\$618.45	63.48%	\$12,678	\$715.08	64.24%	\$14,557	\$96.63
Pupil Services ²	\$60.72	6.23%	\$1,245	\$62.87	5.65%	\$1,280	\$2.15
Staff Services ³	\$59.33	6.09%	\$1,216	\$64.65	5.81%	\$1,316	\$5.32
School Admin ⁴	\$42.76	4.39%	\$877	\$47.91	4.30%	\$975	\$5.15
General Admin ⁵	\$47.88	4.92%	\$982	\$63.92	5.74%	\$1,301	\$16.04
Maintenance & Ops ⁶	\$100.20	10.28%	\$2,054	\$113.12	10.16%	\$2,303	\$12.93
Transportation ⁷	\$37.69	3.87%	\$773	\$40.69	3.65%	\$828	\$3.00
School Nutrition ⁸	\$0.38	0.04%	\$8	\$0.00	0.00%	\$0	(\$0.38)
Other Outlay ⁹	\$5.56	0.57%	\$114	\$3.75	0.34%	\$76	(\$1.82)
Debt ¹⁰	\$1.22	0.13%	\$25	\$1.23	0.11%	\$25	\$0.01
Total	\$974.19	100.00%	\$19,970	\$1,113.22	100.00%	\$22,662	\$139.03

1. Placeholder for compensation study, increase to Charters and Partners.
2. Increase in non-instructional aids and behavioral specialists.
3. Increase in instructional coaches
4. Additional school clerks, bookkeepers, assistant principals and business managers.
5. Increase in staffing for Nutrition model change, Board election fees, and correction to the account.
6. Inflationary costs for operational contracts and supplies, facility maintenance repairs, and additional SROs for elementary schools.
7. Increase in diesel fuel and charging stations for new electric buses.
8. No change, the costs are embedded in function 1000 and will be corrected for final adoption.
9. Increase to PAACT transfer updated mid-year FY23.
10. No change to debt.



**FY2024 SPECIAL REVENUE FUND, SPLOST,
SCHOOL NUTRITION AND STUDENT ACTIVITY FUND**



GRANT NAME	AWARD AMOUNT	OVERVIEW
Title I	\$30,310,456	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.
Title II	\$2,750,000	Title II provides resources to districts with the purpose of increasing academic achievement by improving the effectiveness of teachers, principals and other school leaders.
Title IV	\$2,258,094	Title IV, Part A is commonly known as the Student Support and Academic Enrichment program. This program allows for the creation of activities aligned to one of three focus areas: Well-Rounded Education, Safe and Healthy Students, and Effective Use of Technology.
CRSSA and ARP (CARES II-III)	\$116,034,552	The Coronavirus Response and Relief Supplemental Appropriation (CRSSA) and American Rescue Plan (ARP) funds 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.

GRANT NAME	AWARD AMOUNT	OVERVIEW
Federal Preschool	\$271,335	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.
State Preschool	\$552,476	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.
SPED Parent Mentor	\$18,400	Special Education Parent Mentor program that assist parents of students with disabilities by providing resources and learning opportunities.
IDEA Flowthrough	\$8,121,849	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.
IDEA Disproportionality	\$2,580,902	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.

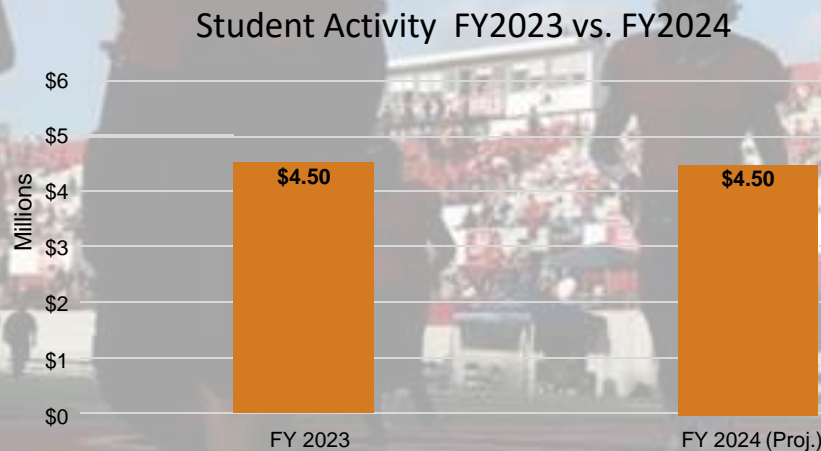
GRANT NAME	AWARD AMOUNT	OVERVIEW
Pre-K Lottery	\$6,046,926	Georgia Department of Early Care & Learning grant for the GA lottery Pre-K program.
Head Start Collaborative	\$868,914	Through a partnership with the YMCA the Office of Early Learning receives federal grant funds to provide wrap-around supports and services to Pre-K students.
Summer Transition Program	\$200,000	An annual GA Department of Early Care & Learning grant for summer programming for rising Pre-K and rising Kindergarten students.
United Way/GEEARS	\$610,653	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.
Fresh Fruit and Vegetable Program II	\$671,268	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.
Fresh Fruit and Vegetable Program I	\$110,280	
Miscellaneous Special Revenues	\$32,992,393	
GRAND TOTAL	\$204,398,697	Funds used to account for proceeds of specific revenue sources that are legally restricted or committed for specific purposes.

GRANT NAME	AWARD AMOUNT	OVERVIEW
SPLOST IV 2012	\$2,353,855	<p>An E-SPLOST is a Special Purpose Local Option Sales Tax (SPLOST) for education. It is a one-cent sales tax on all retail purchases.</p> <p>Atlanta Public Schools participates in an E-SPLOST in both Fulton and DeKalb Counties as outlined by state law. Funds from one SPLOST cannot be commingled with other SPLOSTS.</p>
SPLOST V 2017	\$63,681,809	
SPLOST VI 2022	\$241,624,255	
GRAND TOTAL	\$307,659,919	

GRANT NAME	AWARD AMOUNT	OVERVIEW
SCHOOL NUTRITION SERVICES	\$34,324,313	<p>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.</p>
SUPPER	\$687,150	
GRAND TOTAL	\$35,011,463	

School Activity Funds are bank accounts at individual schools under the control of school principals or club advisors. These funds are a combination funds 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 the school district. **\$4.5 million**

- School Activity Accounts are required to be reported within the District's financial statements
- FY2024 projected appropriations are provided for Board approval



Atlanta Public Schools Board of Education
Fiscal Year 2023-2024 Tentative Budgets (in \$)

	General Fund (Consolidated)	Special Revenue	SPLOST	Nutrition	Student Activity	Total All Funds
Est. Beginning Fund Balances, July 1, 2023	\$256,962,690	\$8,877,001	\$170,135,714	\$10,756,671	\$0	\$446,732,076
Revenues:						
Local Revenues	\$847,666,507	\$3,929,847	\$134,073,405			\$985,669,759
State Revenues	\$202,732,905	\$6,093,487				\$208,826,392
Federal Revenues		\$185,498,362	\$3,450,600	\$35,011,463		\$223,960,425
Other Revenues	\$8,299,391	\$0			\$4,500,000	\$12,799,391
Transfers	\$18,718,957					\$18,718,957
Total Revenues	\$1,077,417,760	\$195,521,696	\$137,524,005	\$35,011,463	\$4,500,000	\$1,449,974,925
Total Available Resources	\$1,334,380,450	\$204,398,697	\$307,659,719	\$45,768,135	\$4,500,000	\$1,896,707,001
Appropriations:						
Instruction	\$715,080,774	\$133,426,922			\$4,500,000	\$853,007,696
Pupil Services	\$62,869,663	\$17,969,871				\$80,839,533
Improvement of Instructional Services	\$3,735,967	\$5,830,066				\$9,566,033
Instructional Staff Training	\$52,443,538	\$1,775,676				\$54,219,213
Educational Media Services	\$8,471,442	\$445,346				\$8,916,788
Federal Administration	\$0	\$12,304,913				\$12,304,913
General Administration	\$8,802,455	\$1,895,822				\$10,698,277
School Administration	\$47,906,965	\$520,726				\$48,427,691
Support Services - Business	\$10,268,107	\$67,103				\$10,335,210
Maintenance and Operation	\$113,124,169	\$5,291,106				\$118,415,275
Student Transportation	\$40,687,705	\$10,851,634				\$51,539,339
Support Services - Central	\$44,849,774	\$13,031,098				\$57,880,872
Other Support Services	\$0	\$206,867				\$206,867
School Nutrition Program	\$2,810	\$781,548		\$35,011,463		\$35,795,821
Construction & Capital Expenditures	\$0		\$297,125,117			\$297,125,117
Other Outlays	\$3,745,539					\$3,745,539
Debt Services	\$1,230,000		\$10,534,602			\$11,764,602
Total Appropriations	\$1,113,218,907	\$204,398,697	\$307,659,719	\$35,011,463	\$4,500,000	\$1,664,788,786
Est. Ending Fund Balance, June 30, 2024	\$221,161,543	\$0	\$0	\$10,756,672	\$0	\$231,918,215
Total Appropriations & Ending Fund Balance	\$1,334,380,450	\$204,398,697	\$307,659,719	\$45,768,135	\$4,500,000	\$1,896,707,001

ATLANTA PUBLIC SCHOOLS' BUDGET WEBSITE

Posted Resources

- Budget Commission Presentations
- FY2024 School and Department Sheets
- School Allotment Guidelines
- FY2024 Budget Primer
- Budget Contacts

APS Website> Departments> Budget Services



NEXT STEPS

ITEM DESCRIPTION	DATE
Regional Meeting #2: Alonzo A. Crim Center of Learning and Leadership	May 10, 2023 6:00pm
May Budget Commission Meeting	Thursday, May 18, 2023
Board Meeting (Final Adoption) & Public Hearing #2	Monday, June 5, 2023
Millage Process	TBD June – July

