



**FY2025 TENTATIVE BUDGET
REGIONAL MEETING, May 7, 2024**

AGENDA

- ☐ Budget Development Timeline and Process
- ☐ FY2025 General Fund Update
- ☐ FY2025 Compensation Update
- ☐ FY2025 Non-General Fund Update
- ☐ Additional Resources



<https://tinyurl.com/2pkvur8x>

BUDGET DEVELOPMENT TIMELINE

FY2025 GENERAL FUND BUDGET DEVELOPMENT

Item Description	Dates
Board Meeting	September 5, 2023
Board Budget Commission Meeting	September 28, 2023
Board Meeting	October 2, 2023
Governance-Budget-CIP Planning	October 10, 2023
Board Budget Commission Meeting	October 19, 2023
GO Team Budget Development Presentation	November 2, 2023
Board Meeting	November 6, 2023
CIP Collaboration Sub-Committee Meeting	November 11, 2023
Principal's Meeting- Finance Presentation	November 15, 2023
CIP Planning	November 15, 2023
Board Budget Commission Meeting	November 16, 2023
New Leader Induction Meeting	November 29, 2023
Board Meeting	December 4, 2023
Governance-Budget-CIP Meeting	December 7, 2023
Governance-Budget-CIP Meeting	December 11, 2023
Board Budget Commission Meeting	December 14, 2023
Board Meeting	January 8, 2024
FY2025 School & Department Budgets Released	January 8, 2024
Budget Kickoff with Departments	January 10 and 18, 2024
Governor's State of the State Address and Education Budget	January 11, 2024
Budget Principal's Training	January 17, 2024
Board Budget Commission Meeting	January 18, 2024 – canceled
District Executive Committee Meeting	January 23, 2024
GO Team Initial Budget Presentation	January 8, 2024 - Early February
Board Meeting	February 5, 2024
Board Budget Commission Meeting	February 15, 2024
Academic and Staffing Conferences	Late Feb.- Early March

BUDGET DEVELOPMENT TIMELINE

FY2025 School and Department Budgets Locked	March 4, 2024
Board Meeting	March 4, 2024
GO Team Final Budget Approval Begins	Early Feb.- Late Feb.
Board Budget Commission Meeting	March 21, 2024
GO Team Final Budget Approval Ends	Late February – Mid March
FY2025 Senior Cabinet Budget Proposal Meetings	March - April
Board Meeting	April 8, 2024
Board Budget Commission Meeting	April 18, 2024
Board Meeting; (Tentative adoption)	May 6, 2024
First public budget hearing for Fiscal Year 2025 Budget	May 6, 2024
Conduct regional public meeting for Fiscal Year 2025 Budget (Virtual)	May 7, 2024
Conduct regional public meeting for Fiscal Year 2025 Budget (Virtual)	May 14, 2024
Board Budget Commission Meeting	May 16, 2024
Board Meeting; (Final Adoption)	June 3, 2024
Second public budget hearing for Fiscal Year 2025 Budget	June 3, 2024
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 2019-24	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 2025 (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

SENIOR CABINET	DEPARTMENTS	SCHOOLS	BOARD
FY2025 Senior Cabinet Budget Proposal Meetings for Departments: <ul style="list-style-type: none"> March - April 	Budgets Released: <ul style="list-style-type: none"> January 8 Training & Support Sessions (OpenGov): <ul style="list-style-type: none"> January 10, 18 Budget Support Sessions: <ul style="list-style-type: none"> As needed Budgets Locked: <ul style="list-style-type: none"> March 4 	Budgets Released: <ul style="list-style-type: none"> January 8 Training & Support Sessions: <ul style="list-style-type: none"> January 17 & as needed Staffing Conferences & GoTeam Approval: <ul style="list-style-type: none"> Late February – Early March Budgets Locked: <ul style="list-style-type: none"> March 1 	Budget Commission: <ul style="list-style-type: none"> September 28 October 19 November 16 December 14 February 15 March 21 April 18 May 16 Tentative Adoption: <ul style="list-style-type: none"> May 6 Final Adoption: <ul style="list-style-type: none"> June 3



FY2025 GENERAL FUND UPDATE

FY2025 Budget Takeaways

Prioritize Student Learning:

- \$11.8 million to continue our “Readers are Leaders” initiative bringing literacy coaches and professional learning to every elementary school
- \$7.8 Million to ensure one additional position to every school to support the whole-child
- \$9 Million in new investments for Special Education

Invest in Our People:

- \$58.9 Million in new investments for teacher salary increases, retention stipends, and non-teacher cost of living adjustments
 - Salary & Compensation: Average 11% increase for teachers and average 3-5% increase for non-teachers
 - Retention and Recruitment Stipends: \$8.2 million to include: H1-B Visa Sponsorship, Early Hiring Incentives, and Retention Incentives for Hard-to-fill subject and high-needs schools
- \$1.5 million in new investments for Leadership, Teacher, and Career Development programs

Strengthen Our Systems:

- \$15.4 Million to bring our nutrition program in-house
- \$720 thousand for Safety and Security to support new police vehicles to enhance police response to elementary schools as well as a coordinator for police intervention practices
- \$1.4 million to continue funding long-term school-based substitute teachers

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 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

FY2025 RESOURCE PARAMETERS

THE DISTRICT WILL:

- alleviate pressure from the general fund and taxpayers while supporting the continued operations of APS by:
 - maximizing all available funding streams including federal grants and other special revenue where appropriate and specific to the purpose of the program
 - continuing to identify grant-generating opportunities
 - seeking additional business, philanthropic and community partnerships in a manner that is data driven and equity guided to ensure we do not perpetuate inequities within and across clusters
 - equity considerations to guide and prioritize partnerships and resource allocation
 - assess the required millage rate
- maintain a fund balance of 15% of the total general fund expenditure budget net of any committed, assigned, or reserved fund balance
- strategically utilize the fund balance to ensure operational integrity of district programs, support expenditure parameters, and temporarily offset potential decreases in revenue



FY2025 REVENUE OVERVIEW figures in millions

Revenue	FY2024	FY2025	Diff	% Change	Notes
Local	\$868.81	\$943.85	\$75.04	9%	Optimistic local revenue projection
State	\$217.25	\$231.71	\$14.46	7%	Salary increases, state health, transportation grant increased
Other	\$8.30	\$6.96	-\$1.34	-16%	Includes ERate, tuition, field trips, etc.
Transfer	\$17.26	\$17.04	-\$0.22	-1%	Estimate (balanced to expenditures)
Fund Balance	\$71.45	\$69.29	-\$2.16	-3%	No less than 15% of expenditures
Total	\$1,183.07	\$1,268.85	\$85.78	7%	

FY2025 EXPENDITURE OVERVIEW

figures in millions

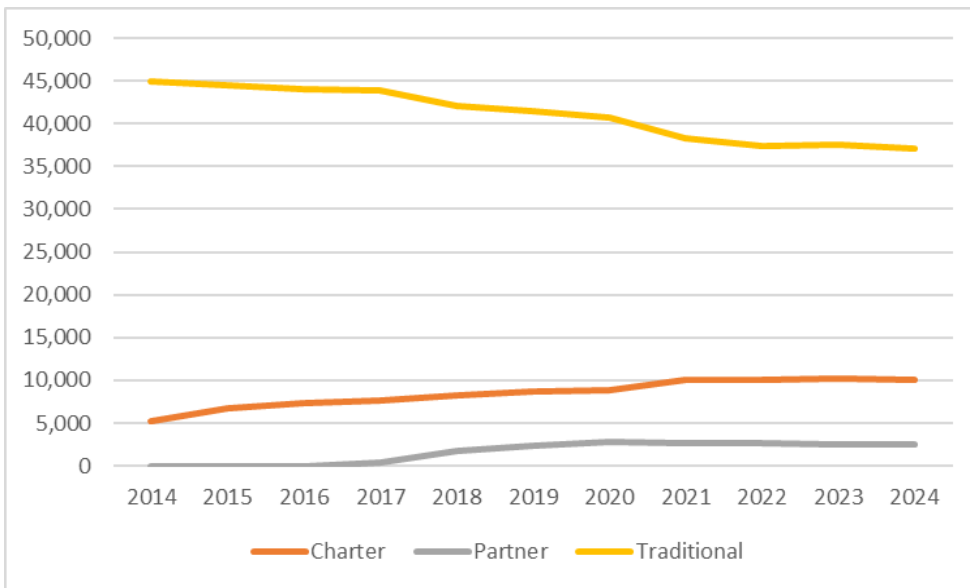
Expenditures	FY2024	FY2025	Diff	% Change	Notes
Traditional Schools	\$540.73	\$559.05	\$18.33	3%	3% salary increase, benefit rate increases, Counselor equivalent ESSER step-down, Readers are Leaders positions, 50% reduction to school reserve (1% of SSF allocation)
Charter	\$214.03	\$230.74	\$16.71	8%	Based on local revenue projections
Partner	\$52.41	\$59.21	\$6.79	13%	Based on estimated per pupil
Central Office	\$255.57	\$247.92	-\$7.65	-3%	Reset most increases, review new requests, 50% travel cut, 3% non-personnel cut, position reductions, additional non-personnel cuts; all offset by increases to benefits
State Grants	\$10.57	\$7.53	-\$3.04	-29%	Sunset of bus alternative fuel grant
Districtwide	\$92.52	\$141.83	\$49.31	53%	Placeholder for salary increases and nutrition transfer
Utilities	\$17.24	\$22.57	\$5.33	31%	Based on FY2024 actuals
Total	\$1,183.07	\$1,268.84	\$85.77	7%	

FY2025 Traditional Schools figures in millions

Schools	Budget				Enrollment			
	FY2024	FY2025	Change	% Change	FY2024	FY2025	Change	% Change
Carver	\$27.20	\$28.13	\$0.93	3.43%	1,671	1,539	(132)	-7.90%
Douglass	\$63.49	\$63.74	\$0.24	0.38%	3,820	3,567	(253)	-6.62%
Jackson	\$63.99	\$69.01	\$5.02	7.84%	4,605	4,687	82	1.78%
Mays	\$55.09	\$56.52	\$1.43	2.59%	3,642	3,488	(154)	-4.23%
Midtown	\$60.44	\$65.48	\$5.04	8.34%	5,355	5,418	63	1.18%
North Atlanta	\$86.73	\$94.51	\$7.78	8.97%	7,551	7,635	84	1.11%
South Atlanta	\$49.36	\$51.29	\$1.93	3.90%	3,078	2,945	(133)	-4.32%
Therrell HS	\$47.60	\$48.84	\$1.24	2.61%	3,242	3,142	(100)	-3.08%
Washington	\$44.26	\$47.00	\$2.74	6.19%	2,751	2,713	(38)	-1.38%
Non-Traditional	\$42.55	\$34.53	-\$8.02	-18.85%	2,365	1,903	(462)	-19.53%
Total	\$540.73	\$559.05	\$18.33	3.39%	38,080	37,037	(1,043)	-2.74%

For traditional schools, budget allocations are increasing at a rate higher than enrollment changes. The large change in non-traditional school represents the sunset of the AVA Direct program.

School Year	District	Charter	Partner	Traditional
2014	50,131	5,235	-	44,896
2015	51,145	6,673	-	44,472
2016	51,500	7,404	-	44,096
2017	51,927	7,690	420	43,817
2018	52,147	8,292	1,771	42,084
2019	52,377	8,655	2,294	41,428
2020	52,416	8,918	2,769	40,729
2021	51,012	10,060	2,595	38,357
2022	49,994	10,040	2,585	37,369
2023	50,325	10,233	2,503	37,589
2024	49,660	10,051	2,470	37,139



- Since school year 2014, district enrollment has declined by 471 students
- Charter school enrollment has **increased** by 4,816 students or 92%
- Traditional school enrollment has **decreased** by 7,757 students or 17% (average of 2,100 accounted for in partner schools)

STUDENT SUCCESS FUNDING REVIEW



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

Student Success Funding (SSF)

- A weighted per pupil allocation model
- Gets dollars to schools through a base per pupil
- Various weights are then applied to the base which are determined by the percentage of students in a school with specific characteristics
- Supports the District's commitment to Equity
- Supports the District's Charter System Model

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



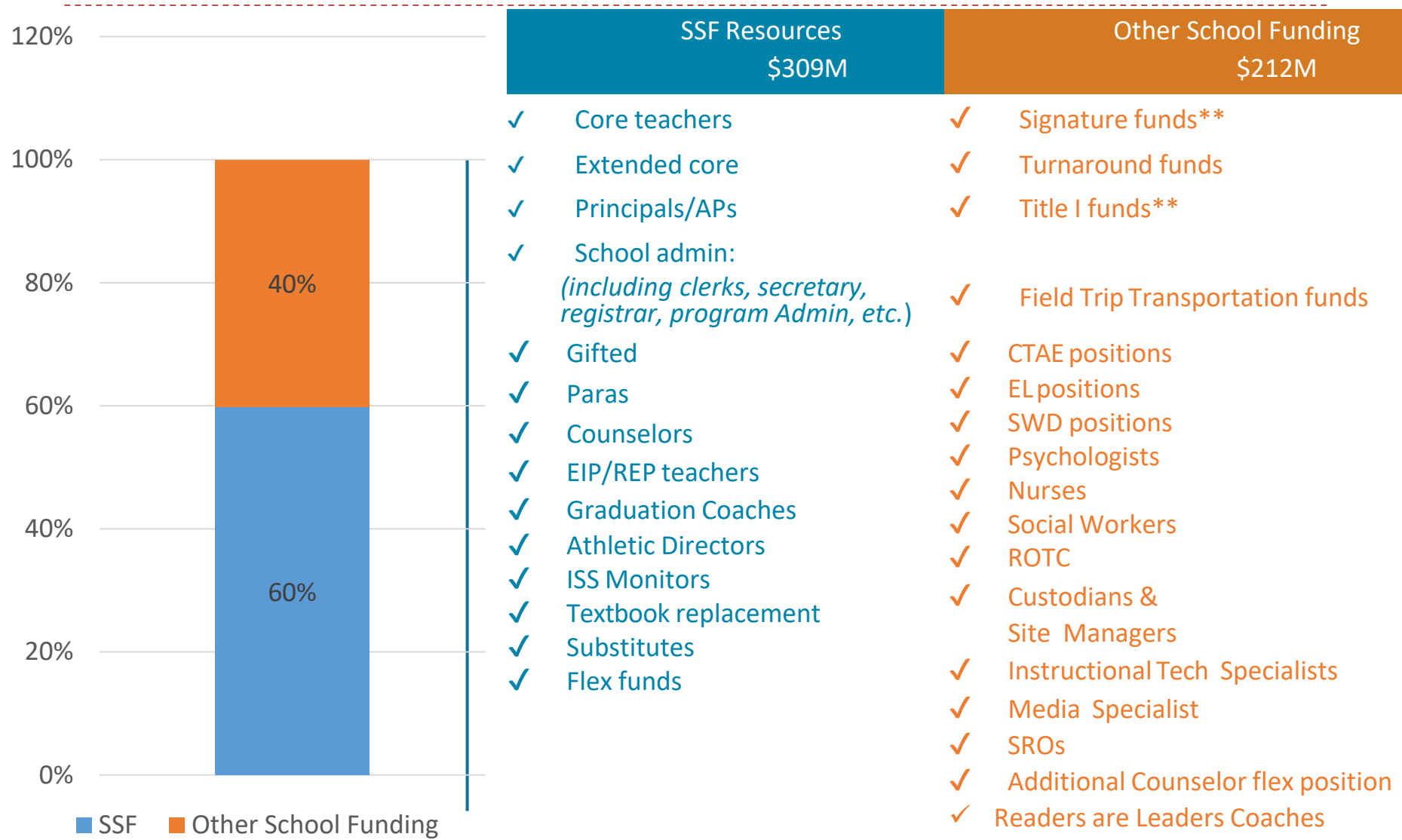
FY 2025 SSF ALLOCATION OVERVIEW

	Distribution	Description	Amount
EQUITY	Student Weights	Funds distributed throughout ten need base weights:	
		1. Base weight	\$187.4M
		2. Grade level	\$20.3M
		3. Poverty	\$43.9M
		4. Gifted	\$14.5M
		5. Gifted Supplement	\$1.5M
		6. Incoming Performance	\$2.9M
		7. English Learners*	\$1.9M
		8. Special Education*	\$1.2M
		9. EIP/REP	\$26.2M
		10. Concentration of Poverty	\$1.8M
STABILITY	Small School Supplement	Funds distributed through a weight to supplement smaller schools	\$5.4M
	Capacity	Funds distributed through a weight to schools over 95% capacity	\$.4M
	Baseline Supplement	Supplements provided to schools whose allocation falls below a defined threshold of resources	\$1M
	Transition	Funds added to schools with significant enrollment impact due to rezoning, redistricting, new school, etc.	\$1M

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

FY2025 Proposed SSF Resources vs. Other Resources

Overall allocation increases by approx. \$24M with a shift towards fixed resources



**Flexibility within resources

Department Updates

Decreases

- Position Adjustments
 - 108.75 positions abolished (56 vacant), 27 created, net impact -81.75
- Other cuts
 - Travel reduced by 50%, other non-personnel reduced by +5%
- Roll-off of one-time payment to state for Comprehensive Monitoring finding and Board election
- Consolidation and elimination of some departments

Increases

- Benefits
 - Classified state health up \$4,620 per employee (32%)
 - TRS from 19.98% to 20.78%
- ESSER roll-in
 - HVAC systems
 - Software and school supplies
- Readers are Leaders-\$6.5 million for stipends, supplies, and central office supports
- Transportation- \$2 million from state QBE
- Safety and Security- \$2 million for vehicle and equipment purchases
- Increased costs for Special Education contracted services

FY2025 Budget Parameters

	The FY2025 Budget Development Process will:	in alignment with:	New Investments	Comments
1	Support a compensation strategy that maintains the APS competitive advantage while remaining sustainable in the long-term	Goals 1-2; Guardrail 3	\$58.9 million	Includes updates to the Pay Structure for the Teacher salary schedule; factors in the \$2,500 increase in the QBE, market adjustments, and a paid step increases; continues; Retention Stipends in high- needs subject areas and turnaround schools; strategic recruitment and Retention Stipends to support innovative hiring strategies; for non-teaching positions, includes a COLA and paid step
2	Support the shift in the School Nutrition model to in-house	Goals 1-2; Guardrail 1, 3 & 4	\$15.4 million	General Fund transfer to the school nutrition program to secure the successful migration of out-sourced to in-house nutrition services
3	Support the ongoing operational needs of the district, especially Transportation and Safety and Security and the modernization of the district ERP (Enterprise Resource Planning) system	Guardrail 1 & 3	\$6.4 million	ERP to be deferred to next SPLOST adoption pending usage of fund balance caps; additional \$2.1 million for safety in the general fund plus new state grant for \$45,000 per school
4	Identify redundancies and efficiencies in the administrative overhead of the district to reallocate to core classroom and school budgets	Goals 1-2	-\$57.3 million	Reductions in central office budget requests, base non-personnel, positions (both staffed and vacant), and re-organizations of departments

FY2025 Budget Parameters

	The FY2025 Budget Development Process will:	in alignment with:	New Investments	Comments
5	Consider the ESSER funded initiatives that should be incorporated in the ongoing general fund budget, or will effectively communicate the transition away from some initiatives	Goals 1-4; Guardrail 3	\$2.95 million	Maintain ESSER funded communications related positions, HVAC filters, and training and assessment initiatives
6	Support additional flexible school funds, especially for wellness and whole-child support	Goals 3-4; Guardrail 1	\$7.8 million	The equivalent of 1.0 Counselor salary was added to every school so that schools can utilize flexibility to determine what student support functions need to be maintained post-ESSER
7	Support ELA and Math investments, especially through investments in professional development	Goals 1-2	\$8.38 million	Central Office supports, materials and supplies, and school-based coaches to support the Readers are Leaders initiative; \$3.5 million of stipends earmarked from fund balance
8	Support the SOFG goal for College and Career Readiness	Goal 4	\$0	Continuing previous investments
9	Support investments in Signature Programs, Fine Arts and Athletics that standardizes investments across schools and shifts burden of costs off school budgets	Guardrails 1 and 3	\$1 million	Continued investments in signature programs and school-based fine arts and athletics.
10	Support of all student populations including investments in intervention, Gifted, EL, and Special Education	Guardrail 1	\$9 million	Additional investments in special education of \$6.3 million; \$2 million for EIP and remedial; \$700k ESOL

FY2025 By Function

	FY2024			FY2025 Tentative			
	Budget*	% of Exp	Per Pupil	Budget*	% of Exp	Per Pupil	Change*
*Budget in millions							
Instruction ¹	\$745.54	63.02%	\$15,140.33	\$798.55	62.94%	\$16,412.12	\$53.01
Pupil Services ²	\$68.12	5.76%	\$1,383.46	\$83.28	6.56%	\$1,711.63	\$15.16
Staff Services ³	\$67.79	5.73%	\$1,376.64	\$73.17	5.77%	\$1,503.81	\$5.38
Federal Grant Admin ⁴	\$0.00	0.00%	\$0.06	\$0.00	0.00%	\$0.06	\$0.00
School Admin ⁵	\$54.39	4.60%	\$1,104.58	\$54.43	4.29%	\$1,118.65	\$0.04
General Admin ⁶	\$67.31	5.69%	\$1,366.87	\$57.57	4.54%	\$1,183.23	(\$9.74)
Maintenance & Ops ⁷	\$124.95	10.56%	\$2,537.41	\$130.90	10.32%	\$2,690.24	\$5.95
Transportation ⁸	\$46.79	3.95%	\$950.12	\$46.22	3.64%	\$949.83	(\$0.57)
School Nutrition ⁹	\$0.41	0.03%	\$8.29	\$0.38	0.03%	\$7.79	(\$0.03)
Other Outlay ¹⁰	\$6.84	0.58%	\$138.92	\$7.68	0.61%	\$157.88	\$0.84
Debt ¹¹	\$0.93	0.08%	\$18.89	\$1.23	0.10%	\$25.28	\$0.30
Transfer ¹²	\$0.00	0.00%	\$0.00	\$15.43	1.22%	\$317.21	\$15.43
Total	\$1,183.07	100.00%	\$24,025.56	\$1,268.84	100.00%	\$26,077.74	\$85.77

1. Salary and benefit increases, charter and partner allocations
2. Salary and benefits
3. Readers are Leaders supports
4. No change
5. No change
6. Central Office reductions
7. Inflationary costs for operational contracts and supplies, facility maintenance repairs, and increase in benefits cost
8. Review of Benefits
9. No change
10. Increase to PAACT transfer
11. No change
12. Transfer to School Nutrition Fund

FY2025 by Object Group

	FY2024			FY2025 Tentative			
	Budget*	% of Exp	Per Pupil	Budget*	% of Exp	Per Pupil	Change*
*Budget in millions							
Salaries ¹	\$463.41	39.17%	\$9,410.85	\$514.06	40.51%	\$10,565.26	\$50.65
Other Compensation ²	\$36.46	3.08%	\$740.43	\$24.14	1.90%	\$496.21	(\$12.32)
Employee Benefits ³	\$244.28	20.65%	\$4,960.82	\$258.54	20.38%	\$5,313.71	\$14.26
Professional Services ⁴	\$100.99	8.54%	\$2,050.84	\$108.05	8.52%	\$2,220.62	\$7.06
Purchased Property Services ⁵	\$30.46	2.57%	\$618.60	\$31.20	2.46%	\$641.15	\$0.73
Other Purchased Services ⁶	\$232.13	19.62%	\$4,714.04	\$250.77	19.76%	\$5,153.94	\$18.64
Supplies ⁷	\$48.68	4.12%	\$988.68	\$50.99	4.02%	\$1,047.90	\$2.30
Property ⁸	\$9.86	0.83%	\$200.21	\$1.71	0.14%	\$35.24	(\$8.14)
Operating Transfer ⁹	\$6.84	0.58%	\$138.92	\$23.11	1.82%	\$474.99	\$16.27
Other Objects ¹⁰	\$9.96	0.84%	\$202.18	\$6.26	0.49%	\$128.70	(\$3.69)
Total	\$1,183.07	100.00%	\$24,025.56	\$1,268.84	100.00%	\$26,077.74	\$85.77

1. Compensation increases
2. Roll off of two-one-time stipends in FY2024
3. Increase in State Health rates and TRS.
4. Increase in Partner schools
5. Increase in HVAC (ESSER roll-in) and other contracts
6. Increase to Charter schools
7. Literacy supplies
8. State grants ending
9. Transfers to Nutrition Fund and Special Revenue for PAACT
10. Roll off of one-time expenditures

Impact to Fund Balance

	FY2023	FY2024 Revised*	FY2025 Proposed	FY2025 Proposed with ERP
Beginning Fund Balance	\$256.65	\$295.35	\$259.62	\$259.62
Anticipated Use of Fund Balance				
	\$38.70	-\$35.73	-\$69.29	-\$77.29
Ending Fund Balance	\$295.35	\$259.62	\$190.33	\$182.33
Expenditures	\$999.19	\$1,183.07	\$1,268.84	\$1,268.84
% of Expenditures	29.56%	21.94%	15.00%	14.37%
Benchmarks for Reference	Reserve			
GFOA Best Practice of 2 Months	\$166.53	\$197.18	\$211.47	\$211.47
Board Policy no less than 7.5%	\$74.94	\$88.73	\$95.16	\$95.16
Cap of 15%	\$149.88	\$177.46	\$190.33	\$190.33
*As of March 1, 2024				
*103% collection and 99% spend				

FY 25 Salary Recommendations

Teacher and Non-Teacher Compensation





FY 25 Proposed Adjustments

Recommendation #1

Refresh Pay Structure for the Teacher Salary Scales

- Implement a new pay structure for teachers that will rank APS within the 100th and 75th percentile
- Move teachers to the appropriate pay-step commensurate with years of experience
- Pass along anticipated state salary scale increase of \$2,500.00
- Position APS to be the 1st or 2nd in the regional market.

Total Cost Estimate: \$35 million (new investment)

*Special Revenue and General Fund



FY 25 Proposed Adjustments

Recommendation #2

Continue to Invest in Retention Stipends

- Invest in retention stipends for teachers serving at high-poverty schools & high-needs subject areas
 - Math
 - Dual Language Immersion
 - Special Education
 - ESOL
 - High Poverty tier 1 & 2

Total Cost Estimate: \$5.7 million (continuing investment)

*Special Revenue and General



FY 25 Proposed Adjustments

Recommendation #3

Invest in Strategic Recruitment and Retention Stipends

- Funding to sponsor teacher recruits seeking **H1-B Visa sponsorship**
- \$3,000 **Early Hiring Incentives** for Special Education, Math, World Language, Gifted, ESOL or Reading endorsed, Dual Language Immersion, Art, and Career Technical Education Teachers
- **Turnaround Schools Hiring and Transfer Incentives**
- \$3,000 **Advanced Placement Course Educator Incentives (new)**
- \$250 **“Intent to Return” Early Notification Retention Incentives (new)**

Total Cost Estimate: \$2.5 million (\$1.7 million new investment)

*Special Revenue and General Fund



FY 25 Proposed Adjustments

Recommendation #4

COLA and step increase for non-teacher positions

- Maintain current salary structure with a cost-of-living adjustment
- Establish new pay scale for nutrition workers
- Make market adjustment to job roles that are not in alignment with market via the job reclassification process

Total Cost Estimate: \$15.7 million dollars (new investment)



FY 25 Proposed Adjustments

Recommendations Summary

- **Update Pay Structure for the Teacher Salaries** incorporating State-of-Georgia budget and market adjustment plus step increment. (100th or 75th percentile)
- **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
- **Maintain current pay structure** by providing a COLA and step increment.

Total Cost Estimate: \$58.9 Million

SPECIAL REVENUE

GRANT NAME	AWARD AMOUNT	OVERVIEW
Title I	\$29,992,857	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	\$3,191,728	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	\$2,343,197	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.
ARP (ESSER-III)	\$14,500,000	The 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.

SPECIAL REVENUE

GRANT NAME	AWARD AMOUNT	OVERVIEW
Federal Preschool	\$320,364	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	\$650,191	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	\$36,800	Special Education Parent Mentor program that assist parents of students with disabilities by providing resources and learning opportunities.
IDEA Flowthrough	\$10,226,583	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	\$2,044,926	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.

SPECIAL REVENUE

GRANT NAME	AWARD AMOUNT	OVERVIEW
Pre-K Lottery	\$6,046,499	Georgia Department of Early Care & Learning grant for the GA lottery Pre-K program.
Head Start Collaborative	\$924,500	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.
United Way/GEEARS	\$305,000	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.
GRAND TOTAL	\$70,582,645	

SPLOST

GRANT NAME	AWARD AMOUNT	OVERVIEW
SPLOST IV 2012	\$1,390,003	<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	\$64,910,837	
SPLOST VI 2022	\$303,711,759	
GRAND TOTAL	\$370,012,599	

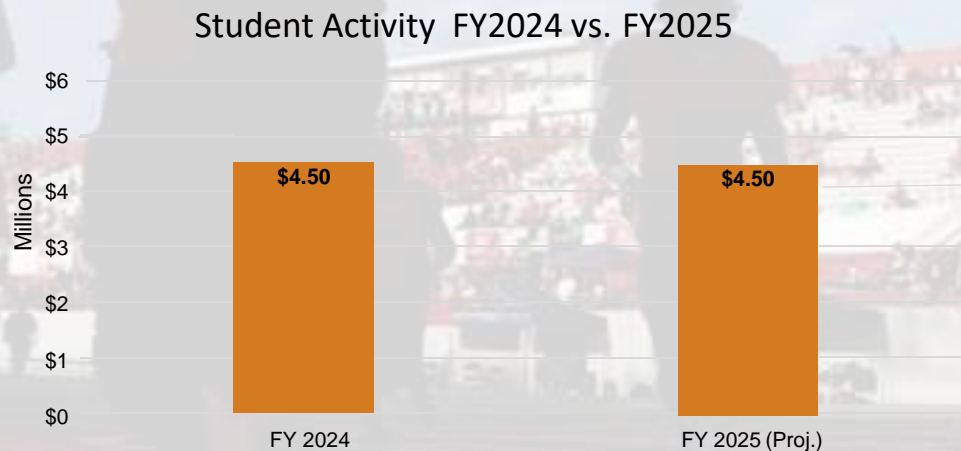
SCHOOL NUTRITION

GRANT NAME	AWARD AMOUNT	OVERVIEW
SCHOOL NUTRITION SERVICES	\$44,324,160	<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	
FRESH FRUIT AND VEGETABLE PROGRAM I	\$110,280	
FRESH FRUIT AND VEGETABLE PROGRAM II	\$671,268	
GRAND TOTAL	\$45,792,858	

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 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
- FY2025 projected appropriations are provided for Board approval



Atlanta Public Schools Board of Education
Fiscal Year 2024-2025 Tentative Budgets (in \$)

	General Fund (Consolidated)	Special Revenue	SPLOST	Nutrition	Student Activity	Total All Funds
Est. Beginning Fund Balances, July 1, 2024	\$259,618,611	\$34,743,565	\$229,933,895	\$4,482,672	\$0	\$528,778,742
Revenues:						
Local Revenues	\$943,849,607	\$2,102,071	\$140,078,704			\$1,086,030,381
State Revenues	\$231,705,655	\$7,294,517				\$239,000,172
Federal Revenues		\$57,513,317	\$2,192,076	\$27,677,574		\$87,382,967
Other Revenues	\$6,958,373	\$0			\$4,500,000	\$11,458,373
Transfers	\$17,043,957			\$15,434,000		\$32,477,957
Total Revenues	\$1,199,557,591	\$66,909,905	\$142,270,780	\$43,111,574	\$4,500,000	\$1,456,349,850
Total Available Resources	\$1,459,176,202	\$101,653,469	\$372,204,675	\$47,594,246	\$4,500,000	\$1,985,128,593
Appropriations:						
Instruction	\$798,548,165	\$50,790,352			\$4,500,000	\$853,838,518
Pupil Services	\$83,281,131	\$11,047,913				\$94,329,043
Improvement of Instructional Services	\$1,890,748	\$6,626,225				\$8,516,973
Instructional Staff Training	\$61,451,657	\$10,160,570				\$71,612,227
Educational Media Services	\$9,826,941	\$529,404				\$10,356,345
Federal Administration	\$2,871	\$6,871,738				\$6,874,609
General Administration	\$9,568,814	\$3,772,709				\$13,341,523
School Administration	\$54,429,147	\$2,151,022				\$56,580,169
Support Services - Business	\$10,639,373	\$85,000				\$10,724,373
Maintenance and Operation	\$130,896,524	\$2,537,433				\$133,433,957
Student Transportation	\$46,215,063	\$2,615,921				\$48,830,984
Support Services - Central	\$36,728,239	\$1,956,930				\$38,685,169
Other Support Services	\$634,570	\$168,538				\$803,108
School Nutrition Program	\$379,122	\$1,139,714		\$43,111,574		\$44,630,410
Construction & Capital Expenditures	\$0		\$316,131,851			\$316,131,851
Transfer to Capital Projects	\$0					\$0
Other Outlays	\$7,681,950	\$1,200,000				\$8,881,950
Debt Services	\$1,230,000		\$56,072,824			\$57,302,824
Operating Transfers	\$15,434,000	\$0				\$15,434,000
Total Appropriations	\$1,268,838,316	\$101,653,469	\$372,204,675	\$43,111,574	\$4,500,000	\$1,790,308,034
Est. Ending Fund Balance, June 30, 2025	\$190,337,887	\$0	\$0	\$4,482,672	\$0	\$194,820,559
Total Appropriations & Ending Fund Balance	\$1,459,176,202	\$101,653,469	\$372,204,675	\$47,594,246	\$4,500,000	\$1,985,128,593

ATLANTA PUBLIC SCHOOLS' BUDGET WEBSITE

Posted Resources

- Budget Commission Presentations
- FY2025 School and Department Sheets
- School Allotment Guidelines
- FY2025 Budget Primer
- Budget Contacts

APS Website> Departments> Budget Services



Next Steps

<u>Item Description:</u>	<u>Date:</u>
Budget Education and Feedback Sessions (Virtual)	May 7th (6:00 pm), May 14th (6:00 pm)
Budget Commission & Changes between Tentative and Final Budget	Thursday, May 16, 2024
Board Meeting (Final Adoption)	Monday, June 3, 2024
Millage Process	TBD June – July





APPENDIX

FY2025 Gap Closing Measures

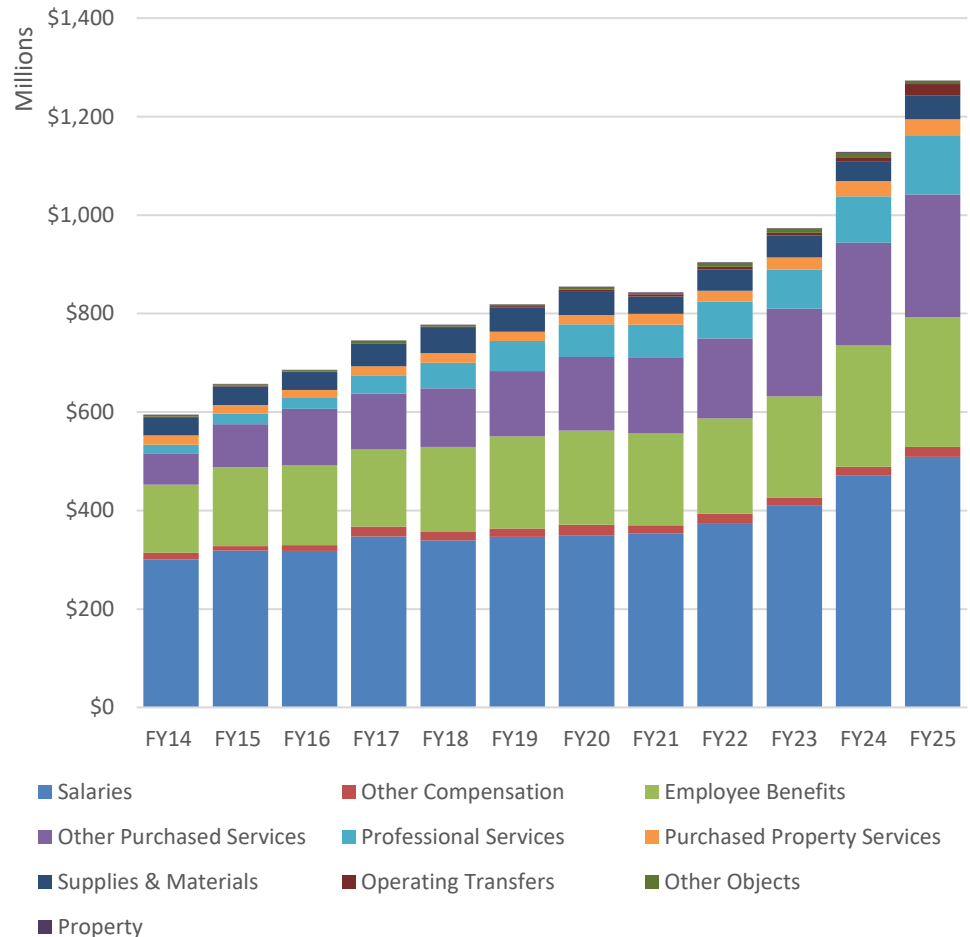
Reduction Strategies	Amount
Round 1- Review of revenue, increase local from conservative to optimistic, earmark usage of fund balance (not to impact remaining fund balance by more than 15% of expenditures)	-37.53 million
Round 2- Central Office restore increases to previous year wherever possible, cuts to travel, cuts to other non-personnel, review of salary and benefit calculations	-33.4 million
Round 3- School Reserves by 50%	-2.8 million
Round 4- Add back for State Health Increases	+4.5 million
Round 5- Deeper Central Office Reductions	-23.9 million
Round 6- New Initiatives: Defer ERP to SPLOST and identify funding source for literacy stipends	-12.5 million
Total	-\$105.63 million

Fund Balance Usage

	Notes	In millions
Contingencies	Reserves, operations and talent contingency budgets	\$3.00
Other non-personnel year over year increases	Annual review of necessary expenditure increases to ensure operational integrity of district programs	\$13.00
Overtime, stipends, parttime	Annual review of stipend packages, overtime needs, and part-time and temporary staff	\$15.50
Pension	Pension contribution in excess of required amount	\$8.50
Pilot Initiatives	Nutrition, Readers are Leaders, to support expenditure parameters	\$30.00
		\$70.00

Expenditure Story

- Salaries have increased by nearly 70% in the last 10 years while benefits have increased by nearly 90%
- Other purchased services, which includes the charter budgets, has increased by 292%, and has increased from 10.69% of the total budget to 19.62%
- The overall general fund budget has increased by 114% in the last 11 years



Rate of Change

FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
10.50%	4.26%	8.72%	4.30%	5.28%	4.37%	-1.32%	7.32%	7.69%	15.82%	12.84%

How we got here

(some cost drivers)

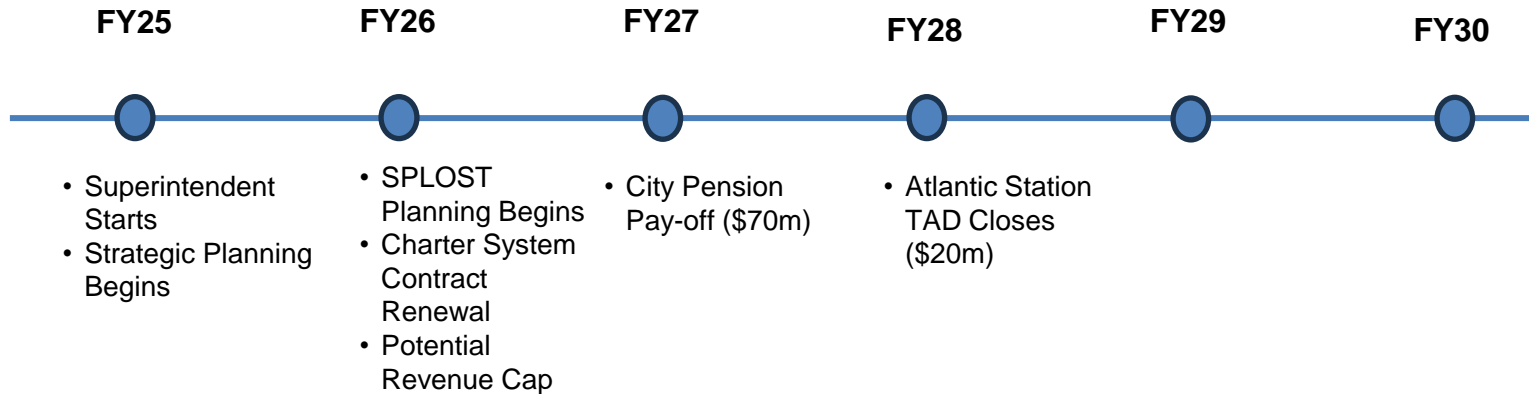
- **Salary and Benefits**
- **School size**
 - If APS had schools with similar student populations as comparison districts, APS would have between 12 and 48 fewer schools.
- **Staffing ratios**
 - If APS staffed at ratios similar to other districts, APS would have between 2,615 and 3,749 fewer staff, and would save between \$234.35 million and \$335.94 million
- **Structures**
 - Central Office rebound after previous rounds of reductions
 - Charter System- inefficiencies in the nature of flexibility, loss of economies of scale in purchasing, requires additional supports, etc.
 - Student Success Funding- a per pupil funding formula is optimized when there is sufficient enrollment to generate funds sufficient to operate the school. Currently 67% of schools either receive a small school supplement or must be built outside of SSF

Multiyear

Revenue Estimates	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	The Story
Local	\$943.85	\$976.25	\$1,010.60	\$1,046.81	\$1,084.82	\$1,124.60	3-4% increase annually assuming digest cap
State	\$231.71	\$236.58	\$241.21	\$245.54	\$249.52	\$253.07	Assumes some increase in overall QBE but offset by local fair share
Other	\$6.96	\$7.10	\$7.24	\$7.38	\$7.53	\$7.68	Erate, tuition, interest, etc.
Title Transfer	\$17.04	\$17.38	\$17.73	\$18.09	\$18.45	\$18.82	Annual 2% scaling
Fund Balance	\$69.29	\$15.00	\$10.00	\$5.00	\$4.50	\$4.05	Reduction of use of fund balance each year
Grand Total	\$1,268.85	\$1,252.31	\$1,286.79	\$1,322.83	\$1,364.82	\$1,408.22	
		-1.30%	2.75%	2.80%	3.17%	3.18%	
Exenditure Estimates	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	
Schools	\$574.17	\$602.07	\$635.30	\$670.47	\$707.73	\$747.22	Salaries up 5%, supplies up 4%, contracts up 6%
Charters	\$228.73	\$251.43	\$276.39	\$303.84	\$334.03	\$367.22	Assumes annual 10% increase based on revenue and trend
Partners	\$58.01	\$63.75	\$70.06	\$77.01	\$84.64	\$93.03	Assumes annual 10% increase based on revenue and trend
Central Office	\$251.23	\$282.74	\$301.99	\$303.84	\$324.33	\$346.41	Salaries up 5%, supplies up 4%, contracts up 6%, nutrition gradual less dependence on GF, ERP completed by FY2028
Districtwide	\$128.24	\$131.79	\$72.23	\$68.13	\$69.91	\$72.22	6% increase in districtwide benefit rates, pension funded in FY2027
State Grants	\$5.90	\$6.02	\$6.15	\$6.29	\$6.44	\$6.60	Assumes gradual 3% increase
Utilities	\$22.57	\$23.36	\$24.18	\$25.03	\$25.90	\$26.81	Assumes annual 4% increase
Grand Total	\$1,268.84	\$1,361.15	\$1,386.29	\$1,454.61	\$1,552.99	\$1,659.51	
		7.28%	1.85%	4.93%	6.76%	6.86%	
Gap	-\$0.01	\$108.84	\$99.51	\$131.78	\$188.17	\$251.30	

Timelines

Points of Impact or Decision



Annual Processes (Example: FY25)

Budget Planning and Adoption



Annual Facilities Review



Staff to Student Ratio Comparison

	APS	DeKalb	Fulton	Fayette	Cobb	Clayton	Gwinnett
Enrollment	50,325	92,672	89,935	19,938	106,693	52,335	181,814
Staff	8,361	13,764	12,928	2,810	13,764	6,636	22,848
Student Staff Ratio	6.02	6.73	6.96	7.1	7.75	7.89	7.96
APS Staff at Comparison District Ratio	8,361	7,474	7,234	7,093	6,492	6,381	6,324
Reduction in Staff	-	-886.5	-1,126.90	-1,268.40	-1,868.80	-1,979.90	-2,036.80
Employee average salary cost	\$89,604	\$89,604	\$89,604	\$89,604	\$89,604	\$89,604	\$89,604
Reduction in Costs	\$0	-\$79.44m	-\$100.97m	-\$113.65m	-\$167.45m	-\$177.40m	-\$182.51m
<i>Note: Comparison districts have in house nutrition and far fewer charter and partners schools, making this discrepancy even larger.</i>							

- This chart shows data from the FY2023 Annual Financial reports for each district (or FY2024 budgets for DeKalb and Clayton)
- Table shows enrollment for each district, total staff allocation, and student to staff ratio (number of students divided by number of staff)
- APS has the lowest number of students per staff at 6.02. However, this chart reflects total students (even charter and partner) even though charter and partner staff are not reflected here.
- Even so, if APS staffed at ratios similar to other districts, APS would have between 886 and 2036 fewer staff, and would save between \$79.4 million and \$182.5 million

Staff to Student Ratio Comparison– Less Charter Proxy

	APS	DeKalb	Fulton	Fayette	Clayton	Cobb	Gwinnett
Enrollment	36,442	87,300	83,882	19,938	50,840	105,740	180,543
Staff	8,361	13,764	12,928	2,810	6,636	13,764	22,848
Student Staff Ratio	4.36	6.34	6.49	7.1	7.66	7.68	7.9
APS Staff at Comparison District Ratio	8,361	5,746	5,617	5,136	4,757	4,744	4,612
Reduction in Staff	-	-2,615.40	-2,744.50	-3,224.90	-3,604.30	-3,617.40	-3,749.20
Employee average salary cost	\$89,604	\$89,604	\$89,604	\$89,604	\$89,604	\$89,604	\$89,604
Reduction in Costs	\$0	-\$234.35m	-\$245.91m	-\$288.97m	-\$322.96m	-\$324.13m	-\$335.94m
<i>Note: Comparison districts have in house nutrition making this discrepancy even larger.</i>							

- This chart shows data from the FY2023 Annual Financial reports for each district (or FY2024 budgets for DeKalb and Clayton) less a charter proxy for enrollment
- Because not all districts reported charter school and enrollment consistently, for analysis purposes only, the average school size has been multiplied by the total number of charter schools and decreased from enrollment.
- APS has the lowest number of students per staff at 4.36.
- If APS staffed at ratios similar to other districts, APS would have between 2,615 and 3,749 fewer staff, and would save between \$234.35 million and \$335.94 million

Drivers of additional Staff

	APS	DeKalb	Clayton	Fayette	Fulton	Cobb	Gwinnett
Enrollment	50,325	92,672	52,335	19,938	89,935	106,693	181,814
Number of Schools	87	138	70	25	104	112	142
ES	41	77	38	14	59	66	80
MS	9	19	15	6	19	26	29
HS	9	22	12	5	18	17	24
Charter	19	8	2		7		
Partner	5						
Other	4	12	3		1	3	9
Average School Size Ratio	578	672	748	798	865	953	1,280
Number of schools at comparison district ratio	87	75	67	63	58	53	39
Fewer ES	-	-12	-20	-24	-29	-34	-48

- The primary driver of additional staff is the much lower number of students in each school as compared to other districts.
- If APS had schools with similar student populations as comparison districts, APS would have between 12 and 48 fewer schools.
- This comparison does not include schools with two campuses, 9th grade academies, or other satellite buildings that exacerbate the overhead, facility, and administrative costs.

Comparison of Spend

	APS	DeKalb	Fulton	Cobb	Fayette	Clayton	Gwinnett	Average	APS Variance
Enrollment	50,325	92,672	89,935	106,693	19,938	52,335	181,814		
GF Expenditures	\$991.4 m	\$1.477b	\$1.164b	\$1.364b	\$253.2m	\$633.7m	\$2.129b		
Per Pupil	\$19,701	\$15,940	\$12,943	\$12,786	\$12,702	\$12,108	\$11,715		
Instruction	64.81%	55.83%	59.19%	70.35%	67.82%	60.05%	65.44%	63.35%	1.46%
Pupil Services	5.41%	6.36%	6.80%	2.62%	5.87%	6.19%	3.00%	5.18%	0.24%
Improvement of Instruction	4.51%	1.28%	6.22%	2.02%	2.83%	4.33%	1.86%	3.29%	1.22%
Media	0.79%	1.14%	1.25%	1.50%	1.57%	1.40%	1.20%	1.27%	-0.48%
General Admin	0.77%	4.30%	1.16%	1.17%	0.79%	1.62%	0.23%	1.43%	-0.66%
School Admin	4.51%	5.68%	5.22%	6.67%	6.66%	6.82%	8.71%	6.33%	-1.82%
Business Admin	0.87%	1.86%	1.60%	0.74%	0.66%	1.03%	1.67%	1.20%	-0.33%
Maintenance and Ops	9.85%	15.12%	7.80%	6.44%	7.34%	9.52%	7.11%	9.03%	0.82%
Transportation	4.62%	5.36%	4.40%	4.73%	3.60%	5.38%	6.78%	4.98%	-0.36%
Central Services	3.49%	2.25%	2.91%	1.74%	2.78%	3.02%	3.79%	2.85%	0.64%
Other	0.37%	0.82%	3.45%	2.02%	0.08%	0.64%	0.21%		

- Additional schools and staff are the primary driver behind the difference in per pupil spend between APS and comparison districts.
- APS spends on average between \$3,760 and \$7,986 more per pupil than comparison districts.
- However, as a percentage of spend, APS is not an outlier by function as compared to other districts, except for a slight underspend in school admin. and media (possibly because of differences in coding).
- Notes on business and central office functions:
 - a per pupil comparison of spend by function to other districts is misleading, as very few central office functions are determined by enrollment.
 - The functions of central office are primarily determined by the number of staff and schools served.
 - Therefore, large reductions in central office spend are unlikely to provide the level of support that schools and staff require, without comparative reductions to the number of schools and staff served.

Function Key

Code	Name	Description
1000	INSTRUCTION	Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. Note: Counselors and Technology Specialists funded through QBE are allowable charges to this function for expenditure control purposes. Charter and partner schools are coded here
2100	PUPIL SERVICES	Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also include supplemental payments for additional duties such as coaching or supervising extracurricular activities.
2210	IMPROVEMENT OF INSTRUCTIONAL SERVICES	Technical and logistical support activities designed to aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding the various techniques that stimulate and motivate students. These services facilitate, sustain, and enhance instruction techniques. Includes costs associated with technology personnel (Technology Specialists), contracted support services, systems planning and analysis, systems application development, network support services, and other technology-related costs that relate to the support of instructional activities.
2213	INSTRUCTIONAL STAFF TRAINING	Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code.
2220	EDUCATIONAL MEDIA SERVICES	Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.
2300	GENERAL ADMINISTRATION	Activities concerned with establishing and administering policy for operating the LUA. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.
2400	SCHOOL ADMINISTRATION	Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.
2500	SUPPORT SERVICES - BUSINESS	Activities concerned with the fiscal operation of the LUA, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing and duplicating operations.

Function Key continued

Code	Name	Description
2600	MAINTENANCE AND OPERATION	Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Property insurance expenditures are recorded in this function.
2700	STUDENT TRANSPORTATION SERVICE	Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.
2800	SUPPORT SERVICES - CENTRAL	Central Office activities other than general administration and business services. Included are personnel services, data processing services, strategic planning including research, development and evaluation on a system-wide basis; and public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff and the general public.
2900	OTHER SUPPORT SERVICES	All other support services not properly classified elsewhere in the 2000 series. Residential treatment facility is coded here for APS
3100	SCHOOL NUTRITION PROGRAM	Activities concerned with providing food to students and staff in a school or LUA. This service area includes the preparation and serving of regular and incidental meals or snacks in connection with school activities and delivery of food. Activities should be recorded in Fund 600 (School Nutrition Program) except when paid by federal funds from fund 100 on behalf of the food service operation due to a shortage of funds or by special arrangement.
3300	COMMUNITY SERVICES OPERATIONS	Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child care center for working mothers, etc.
4000	FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	Activities concerned with the acquisition of land and buildings; renovating buildings; the construction of buildings and additions to buildings, initial installation or extension of service systems and other build-in equipment; and improvements to sites.
5100	DEBT SERVICE	Outlays to retire the long-term debt (obligations in excess of one year) of the LUA. Included are payments of principal, interest and paying agents' fees.

KEY TERMS AND ACRONYMS

- **All Funds:** Used when referring to every dollar the District has allocated to spend during the year
- **General Fund:** The largest fund 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