



ATLANTA PUBLIC SCHOOLS BOARD OF EDUCATION BUDGET COMMISSION

April 17, 2025

AGENDA

01 FY2026 General Fund Budget Update

02 Special Revenue

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FY2026 GENERAL FUND BUDGET UPDATE

FY 2026 Revenue Walk-through

FY25 current budget as of 3/1/2025, in millions

	FY2025	FY2026	Change	% Change	Notes
Local	\$943.85	\$1,013.86	\$70.01	7%	Includes +\$16m for Atlantic Station
State	\$232.00	\$235.08	\$3.08	1%	Conservative Estimate
Other	\$6.96	\$6.96	\$0.00	0%	
Title Transfer	\$18.89	\$15.02	-\$3.87	-20%	Preliminary Estimate
Fund Balance	\$78.29	\$17.00	-\$61.29	-78%	Usage capped at no more than 12.5% of exp
Total Revenue	\$1,279.99	\$1,287.92	\$7.93	1%	

	FY2025	FY2026	Change	% Change
Schools	\$883.72	\$933.31	\$49.59	6%
ES	\$286.46	\$316.43	\$29.98	10%
MS	\$113.40	\$119.91	\$6.51	6%
HS	\$152.29	\$160.26	\$7.97	5%
Charter	\$232.59	\$239.53	\$6.93	3%
Partner	\$61.88	\$57.84	-\$4.04	-7%
Non-Traditional	\$37.10	\$39.34	\$2.24	6%

Dept	\$265.01	\$245.32	-\$19.69	-7%
Board / Internal Audit	\$2.73	\$3.21	\$0.48	17%
Chief of Schools	\$7.29	\$8.13	\$0.83	11%
Communications	\$4.26	\$4.00	-\$0.26	-6%
Dept Supt Ops Efficiency	\$5.43	\$3.91	-\$1.52	-28%
Finance	\$9.21	\$8.98	-\$0.23	-2%
Human Resources	\$14.09	\$13.10	-\$0.99	-7%
IT	\$27.86	\$22.14	-\$5.72	-21%
Legal	\$4.49	\$3.50	-\$0.99	-22%
Operations	\$99.16	\$84.27	-\$14.90	-15%
Performance	\$8.03	\$7.01	-\$1.02	-13%
Strategy	\$2.53	\$2.15	-\$0.38	-15%
Student Experience	\$28.24	\$28.92	\$0.68	2%
Substitutes	\$1.49	\$1.49	\$0.00	0%
Superintendent	\$1.40	\$1.20	-\$0.20	-14%
Teaching & Learning	\$37.08	\$31.09	-\$6.00	-16%
Transfer	\$0.56	\$0.00	-\$0.56	-100%
Textbooks	\$2.41	\$10.79	\$8.38	348%
ERP	\$8.74	\$11.43	\$2.69	31%

Districtwide	\$101.07	\$100.37	-\$0.70	-1%
State Grants	\$7.15	\$7.32	\$0.18	2%
Utilities	\$23.04	\$25.47	\$2.43	11%
Total Expenditures	\$1,279.99	\$1,311.79	\$31.80	2%

Expenditure Walk-through

FY25 current budget as of 3/1/2025, in millions

Gap Walk-through

FY25 current budget as of 3/1/2025, in millions

	FY2025	FY2026	Change	% Change	Notes
Revenue	\$1,279.99	\$1,287.92	\$7.93	0.62%	
Expenditures	\$1,279.99	\$1,311.79	\$31.80	2.48%	
Gap	\$0.00	-\$23.87	-\$23.87		

Other Cuts Not Yet Made	\$0.00	-\$18.00	-\$18.00		
Textbook Adoption to this year		-\$10.00	-\$10.00		\$2.5m QBE, \$3.1m TAD, \$4.4 SNP
Benefit Review		-\$3.00	-\$3.00		Review TRS eligible employees and benefit adoption rate
School Reserves		\$0.00	\$0.00		\$7.2 million
Contingencies		-\$1.00	-\$1.00		
Pro-Rate DW		-\$2.00	-\$2.00		
Utilities Review		-\$2.00	-\$2.00		

	FY2025	FY2026	Change	% Change	Notes
Revenue	\$1,279.99	\$1,287.92	\$7.93	0.62%	
Expenditures	\$1,279.99	\$1,293.79	\$13.80	1.08%	
Gap	\$0.00	-\$5.87	-\$5.87		

FY2026 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.
 - assessing the required millage rate.
- Maintain a fund balance of no less than 12.5% of the total general fund expenditure budget net of any committed, assigned, or reserved fund balance. A multi-year plan should demonstrate the ability to restore fund balance to no less than 15%.
- Strategically utilize the fund balance to ensure operational integrity of district programs, support expenditure parameters, and offset potential decreases in revenue.

FY2026 EXPENDITURE PARAMETERS

Expenditure Parameters	2020- 2025 Strategic Plan Alignment
Support a compensation strategy for all employees that balances the APS competitive advantage with remaining sustainable in the long-term	3.) We are equipping and empowering leaders and staff 4.) We are creating a system of support for schools
Identify and reduce redundancies and inefficiencies in the administrative overhead of the district	2.) We are building a culture of student support 4.) We are creating a system of support for schools
Review school-based program investments (Signature programs, Turnaround, cluster and flexible funds, Readers are Leaders, etc.) against demonstrated effectiveness and adjust allocations where indicated.	1.) We are fostering academic excellence for all 2.) We are building a culture of student support
Maximize and adjust existing investments in support of all student populations including investments in early intervention, remediation, Gifted, English learners, economically disadvantaged, and Exceptional Education.	1.) We are fostering academic excellence for all 2.) We are building a culture of student support
Align on a "base" school allocation and determine the level of flexibility school leaders and GO Teams will have in budget allocation strategies.	1.) We are fostering academic excellence for all 3.) We are equipping and empowering leaders and staff 4.) We are creating a system of support for schools
Adopt a position on HB581 (homestead exemption) and prepare to either opt-in (and make necessary budget reductions) or opt-out (and prepare for the state-mandated opt-out process).	4.) We are creating a system of support for schools
Align the current and multiyear budget process with the facility master planning process, with a specific focus on rightsizing both school size and staffing allocations.	3.) We are equipping and empowering leaders and staff 4.) We are creating a system of support for schools



SPECIAL REVENUE

Summary

Program Type	Budget	FY26 Request
Special Revenue		\$57,128, 276
Title I, Part A	Budget 2486	\$28,152,975
Title II, Part A	Budget 2413	\$2,914,507
Title IV, Part A	Budget 2494	\$2,244,248
Federal Preschool	Budget 2404	\$299,977
State Preschool	Budget 2561	\$692,556
SPED Parent Mentor	Budget 2512	\$36,800
IDEA Flowthrough	Budget 2438	\$10,147,783
IDEA Disproportionality	Budget 2728	\$1,678,497
Pre-K Lottery	Budget 2514	\$6,234,030
Head Start Collaborative	Budget 2577	\$924,500
United Way	Budget 2863, 2886	\$305,000
Excess Properties	Fund 586	\$3,497,403
SPLOST		\$416,086,438
SPLOST (V) 2017	Fund 355	\$74,464,680
SPLOST (VI) 2022	Fund 356	\$338,818,669
Capital Improvement & Property Acquisition	Fund 300	\$2,803,089
Nutrition		\$41,108,717
Supper	Budget 6695	\$687,150
School Nutrition Services	Budget 6990	\$39,640,019
Fresh Fruit and Vegetable Program I	Budget 6991	\$110,280
Fresh Fruit and Vegetable Program II	Budget 6992	\$671,268
Student Activity	Fund 500	\$4,500,000

Special Revenue: Federal Programs

Total Amount:
\$33,311,730
 % Change: 0%

Overview: Federal Programs expects FY 2026 allocations to remain unchanged from FY 2025, as the Continuing Appropriations Act ensures that formula grants for K-12 education will continue at the same funding levels.

Funding Source		Fiscal Year					
		2021 (expenditures)	2022 (expenditures)	2023 (expenditures)	2024 (expenditures)	2025 (adopted budget*)	2026 (projected)
Title I, Part A #2486	APS consolidates these funds, which affords schools flexibility, autonomy and allows them to focus on the programmatic initiatives aligned to student achievement, professional learning and family engagement.	\$28,951,371	\$27,145,399	\$24,649,043	\$33,725,999	\$28,152,975	\$28,152,975
Title II, Part A #2413	Title II, Part A funds are utilized to provide targeted teacher development on content, pedagogy and student support/interventions, as well as, retaining highly effective teachers and leaders.	\$2,047,103	\$2,241,697	\$3,317,310	\$3,514,939	\$2,914,507	\$2,914,507
Title IV, Part A #2494	Title IV, Part A funds support the following districtwide programs, the Cultural Experience Project (student field trips), Multi-Tiered System of Supports, Homeless/Foster Youth Outreach and Multilingual Programs + Services.	\$2,124,543	\$1,466,598	\$1,799,301	\$2,005,713	\$2,244,248	\$2,244,248

*Adopted budget does not include the prior year carryover

Special Revenue: Exceptional Education

Funding Source	FY21	FY22	FY23	FY24	FY25	FY26	% Change
	Actual Expenditures	Actual Expenditures	Actual Expenditures	Actual Expenditures	Budget	Projected Budget	
IDEA 619 - Federal Preschool - 2404	\$337,281	\$288,655	\$235,808	\$291,257	\$299,977	\$299,977	0%
State Preschool - 2561	\$629,587	\$668,347	\$569,697	\$604,802	\$692,556	\$692,556	0%
SPED Parent Mentor - 2512	\$14,335	\$14,400	\$18,400	\$36,800	\$36,800	\$36,800	0%
IDEA 611 - Flowthrough - 2438	\$9,491,796	\$10,064,453	\$9,545,836	\$9,014,166	\$10,721,881	\$10,147,783	-5%
IDEA 611 - Disproportionality - 2728	0	\$497,295	\$1,951,765	\$2,184,971	\$1,908,942	\$1,678,497	-12%

IDEA 611 - Flowthrough & Disproportionality

The K-12 formula grant programs have been extended at their current funding levels, FY26 allocations are expected to remain flat. However, the proposed percentage reductions are based on a projected decrease in carryover funds from FY25 to FY26.

Special Revenue: Exceptional Education

Federal Preschool	Budget #2404	\$299,977	The purpose of this grant is to conduct child find activities (screening to determine eligibility for services) for preschool age children 2 1/2 -5 years old and fund related personnel and non-personnel expenses, ensuring that preschool-age children with disabilities are afforded the opportunity to receive services that will promote optimal learning and development in the least restrictive environment.
State Preschool	Budget #2561	\$692,556	The purpose of this grant is to provide 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	Budget #2512	\$36,800	The purpose of the Georgia Parent Mentor Partnership is to enhance communication and collaboration between families, educators and the community. This grant assists in funding salaries and benefits for 2 parent mentors (parents of students with disabilities who assist the district in bridging the gap between home and school) for special education
IDEA Flowthrough	Budget #2438	\$10,147,783	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	Budget #2728	\$1,678,497	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: Early Learning

Funding Source	Fiscal Year						Change
	2021	2022	2023	2024	2025	2026 (Proj.)	
Georgia Pre-k (#2514) The purpose of this grant is to provide funding for the operations of the Georgia lottery-funded pre-k programs.	\$6,704,539.35	\$7,390,892.23	\$7,619,783.62	\$6,261,447.59	\$6,049,021.84	\$6,234,029.45	0%
Head Start (#2577) The purpose of this grant is to provide comprehensive services to families including education, nutrition, healthcare, and child wellbeing.	\$871,890.91	\$776,964.45	\$912,332.09	\$944,455.16	946,265.00	946,265.00	0%
United Way Collaborative (School Transition) (#2863 & #2886) This grant is used to support the school transition efforts and early learning efforts for families with children ages birth to three years of age.	\$93,664.99	\$116,562.28		\$104,228.28	\$305,000.00	\$305,000.00	0%
<p>Budget 2514 Georgia Pre-k is based on grant- funding provided yearly and allocations are based on enrollment, teacher credentials, and program type.</p> <p>Budget 2577 Head Start is based on grant-funding by the number of students enrolled in the Head Start partnership sites.</p> <p>Budget 2863 & 2886 United Way- School Transition is based on grant-funding relevant to the PAACT Initiative through GEEARS.</p>							



SPLOST, CAPITAL IMPROVEMENTS & EXCESS PROPERTIES

SPLOST: SPLOST V 2017 & SPLOST VI 2022

Overview: 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. This means that everyone who makes a purchase in the school district county, including visitors, contributes to the support of local schools. Atlanta Public Schools participates in an E-SPLOST in both Fulton and DeKalb Counties as outlined by state law. SPLOST 2017 is sales tax revenue collected July 2017 through June 2022 and SPLOST 2022 will be collected July 2022 through June 2027. Funds from one SPLOST cannot be commingled with other SPLOSTs. E-SPLOST funding supports the District's Capital Improvement Initiative to provide the following:

- Construction and Renovation to Instructional and Administrative facilities
- Infrastructure Improvements
- HVAC Improvements
- New & Renovated Athletic Facilities with upgrades to athletic fields & playgrounds
- Vehicle Replacements (School Buses and Operational Vehicles)
- Technology Improvements

The increase from FY2025 to FY2026 is due to the increase of costs of materials and supplies needed for construction projects.
5-Year Historical Budget

SPLOST Funds	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Actual Expenditures	FY 2025 Adopted Budget	FY 2026 Proposed Budget	% Change from FY 2025
SPLOST 2012 (Fund 354)	\$ 1,763,762.56	\$ 10,640.00	\$ -	\$ 1,379,693.65	\$ 1,390,003.00	\$ -	
SPLOST 2017 (Fund 355)	\$ 116,604,961.02	\$ 52,707,183.77	\$ 40,642,135.86	\$ 33,275,104.99	\$ 64,910,837.00	\$ 74,464,680.00	14.72% (Increase)
SPLOST 2022 (Fund 356)	\$ -	\$ -	\$ 9,222,299.03	\$ 108,087,237.68	\$ 303,711,759.00	\$ 338,818,669.00	11.56% (Increase)
SPLOSTS Total	\$ 118,368,723.58	\$ 52,717,823.77	\$ 49,864,434.89	\$ 142,742,036.32	\$ 370,012,599.00	\$ 413,283,349.00	

Overview: Fund 300-Capital Improvement & Property Acquisition is to provide capital improvements at multiples schools within the district. Additionally, this funding supports the acquisition of property for district-use. This fund supports security improvements, mainly fences at multiple schools. Fund 300 also supports the holding of property sales revenues for future acquisition of property that will serve the best interest of our students, teachers and staff. Funds are available to provide capital improvements at various schools within the district. Funds are also available to acquire property within the city of Atlanta.

The increase from FY 2025 to FY 2026 is due to the new program addition, property acquisition. Should the district desire to purchase new property, this fund will support those acquisitions.

5-Year Historical Budget

Fund 300	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Actual Expenditures	FY 2025 Adopted Budget	FY 2026 Proposed Budget	% Change from FY 2025
	\$ -		\$ 24,802.00	\$939,825.51	\$ 2,192,075.88	\$ 2,803,089.00	27.87% (Increase)

Overview: Fund 586 was created in FY 2024 to apply lease revenues from excess properties to the maintenance, repair and utility costs of district excess properties.

The increase from FY 2025 to FY 2026 is due to the increase in maintenance, repair and utility costs associated with the district’s excess properties.

5-Year Historical Budget

	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Actual Expenditures	FY 2025 Adopted Budget	FY 2026 Proposed Budget	% Change from FY 2025
Fund 586	\$ -	\$ -	\$ -	\$ -	\$ 2,058,496.32	\$ 3,497,403.00	69.9% (Increase)



NUTRITION SERVICES

NUTRITION

Nutrition: Budget #6990, 6691, 6692, 6695

Nutrition Services

Total Amount:
\$41,108,717
 Decrease: 6%
\$2,784,405



Program #	Program Name	FY2021 Actuals (COVID Year)	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Approved	FY2026 Request	YOY \$ Change FY2026 vs FY2025	YOY % Change FY2026 vs FY2025
6695	Supper	\$223,216	\$862,704	\$446,900	\$499,324	\$687,150	\$687,150	\$0	0%
6990	School Nutrition Services	\$11,433,968	\$21,105,861	\$25,628,560	\$19,746,939	\$42,424,424	\$39,640,019	-\$2,784,405	-7%
6991	Fresh Fruit & Vegetable Program I	\$33,413	\$120,456	\$109,222	\$88,790	\$110,280	\$110,280	\$0	0%
6992	Fresh Fruit & Vegetable Program II	\$406,014	\$747,928	\$657,209	\$572,885	\$671,268	\$671,268	\$0	0%
	Total	\$12,096,611	\$22,836,949	\$26,841,891	\$20,907,938	\$43,893,122	\$41,108,717	-\$2,784,405	-6%

- 6% overall decrease is a result of decreasing FTE (**450 to 437**) and non-personnel spend for 2025-2026. FY2026, Nutrition Program will serve meals to the same number of schools.



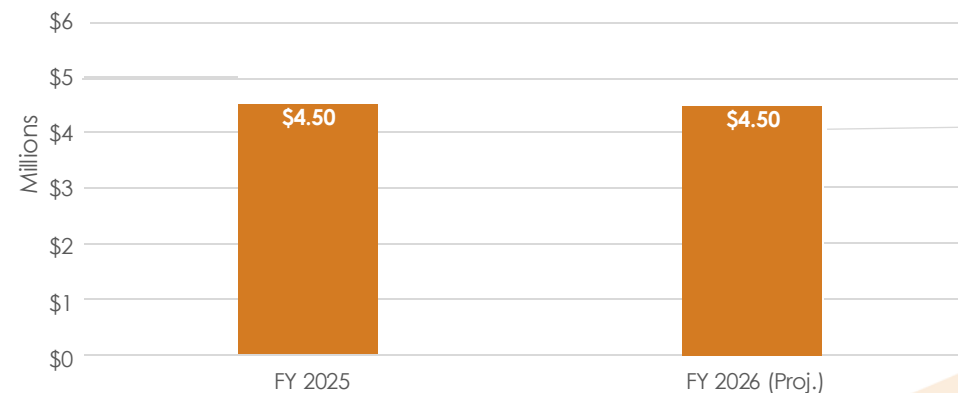
SCHOOL ACTIVITY FUNDS

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
- FY2026 projected appropriations are provided for Board approval

Student Activity FY 2025 vs. FY 2026





NEXT STEPS

Next Steps

Item Description	Date
Board Meeting (Tentative Adoption)	Monday, May 5, 2025
Budget Community Engagement Meetings (Virtual via Zoom)	Tuesday, May 6, 2025 (6pm) Tuesday, May 13, 2025 (6:30pm)
Budget Commission: Changes between Tentative and Final Budget	Thursday, May 15, 2025
Board Meeting (Final Adoption)	Monday, June 2, 2025
Millage Process	June – July 2025 (TBD)

WRAP UP

NEXT BUDGET COMMISSION
MEETING:
MAY 15, 2025

Agenda:

Changes between Tentative and Final
Adoption



