

# Atlanta Public Schools

## Board of Education Budget Commission

April 18, 2019 11 a.m.

# Agenda

- FY2020 SPLOST, School Nutrition, and Student Activity Funds
- FY2020 Special Revenue Proposal
- FY2020 General Fund Review
- FY2020 Current Gap Analysis



# Goals

- Reach alignment on the tentative FY2020 budget recommendations for the Special Revenue Fund, SPLOST Fund, School Nutrition Fund, and Student Activity Fund for tentative Adoption May 6
- Reach alignment on the tentative FY2020 General Fund Revenue and Expenditure recommendations for tentative adoption May 6



# FY2020 SPLOST, School Nutrition, and Student Activity Funds

# FY2020 School Nutrition Program

- ▶ Placeholder for discussion



# FY2020 Summary of Other Funds

This section provides an overview of additional budgeted funds for the upcoming year. These include SPLOST, School Nutrition, and Student Activity Funds, to total **\$199.8 million**

- **School Nutrition (Fund 600)** - (The National School Lunch Program) is a federally assisted meal program operating in over 100,000 public and non-profit private schools and residential child care institutions. The Food and Nutrition Service administers the program at the Federal level. At the State level, the National School Lunch Program is usually administered by State education agencies, which operate the program through agreements with school food authorities. **\$32.6 million**
- **SPLOST (Fund 355)**- A special-purpose local-option sales tax (SPLOST) is a financing method for funding capital outlay projects in the U.S. state of Georgia. It is an optional 1% sales tax levied by any county for the purpose of funding the building of parks, schools, roads, and other public facilities. **\$162.8 million**
- **Student Activity Funds** - Activity funds are established to direct and account for monies used to support co-curricular and extracurricular student activities. As a general rule, co-curricular activities are any kinds of school-related activities outside the regular classroom that directly add value to the formal or stated curriculum. Two classifications are commonly recognized: student activity funds, which belong to the students and are used to support student organizations and clubs; and district activity funds, which belong to the school district and are used to support district programs **\$4.5 million**



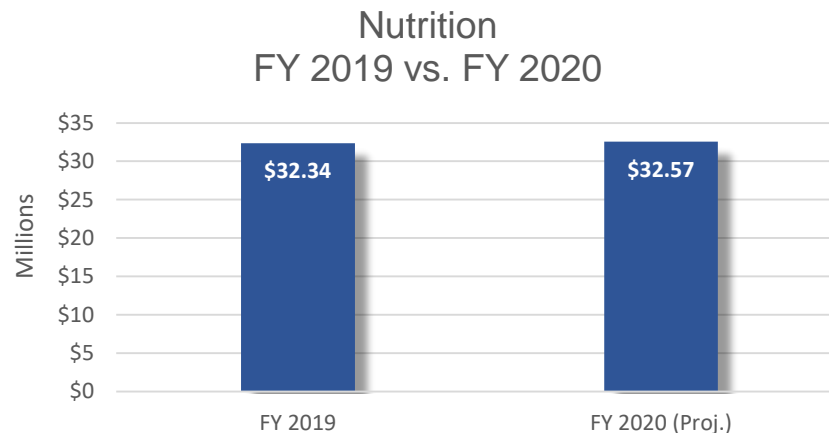
# FY2020 School Nutrition Program

The Atlanta Public Schools Nutrition Department provides all students healthy school meals that meet their daily nutritional needs and support optimal academic performance at school for student success. The National School Lunch and Breakfast programs are federally funded meal programs that provide well balanced meals at free, reduced and paid meal eligibility statuses to children each school day. The Child and Adult Care Food Program will be included in the FY2019 allocation to provide federally funded meals and snacks for before/after school programs. Atlanta Public Schools also participates in the Fresh Fruit and Vegetable Program, which promotes the consumption of fresh fruits and vegetables by elementary students during the school day. **\$32.6 million**

## Looking Ahead:

APS Nutrition Department does not expect any reductions in the SY20 federal reimbursements for school meals. We anticipate that USDA will publish the reimbursement rates for school year 2019-20 in July 2019 . Typically there is an increase in the range of 3-8 cents to the current rate which is \$3.39 for lunch; however, the rate could remain the same as the previous year.

While the uncertainty of a federal shut down remains unclear, APS has been compliant in the federal guidance for fund balance retention. The recommendation is the retention of a 3 month fund balance for Food Services operation expenditures by local school districts, to ensure continued meal services without use of District general funds if there is a delay in the distribution of federal reimbursements.

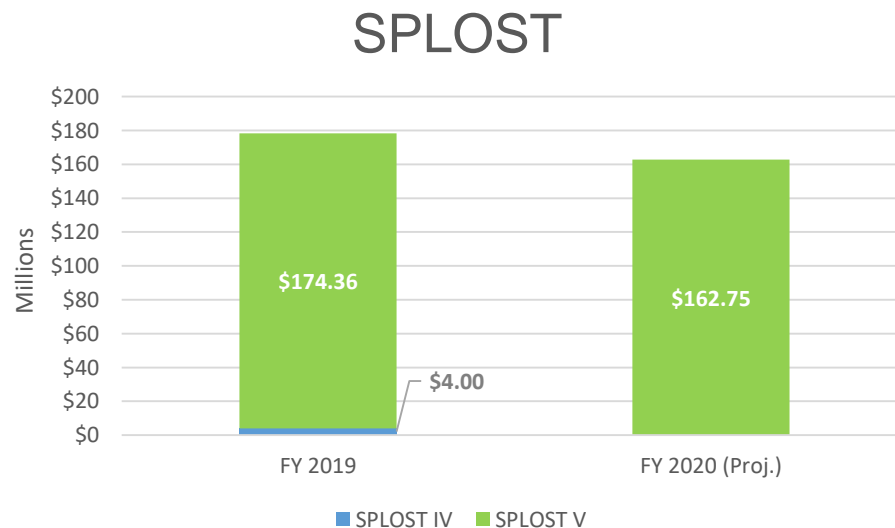


# SPLOST

The FY2020 SPLOST supports the district's ongoing efforts to enhance educational opportunities for our students. SPLOST provides the resources to upgrade school campuses through:

- ▶ Addition and renovation construction projects
- ▶ Complete major building systems and component replacements, including critical HVAC replacements
- ▶ Safety and security enhancements
- ▶ Upgrades to athletic fields and playgrounds
- ▶ Upgrades to technology infrastructure and equipment
- ▶ Demolition of buildings
- ▶ Replacement of school buses
- ▶ Retirement of COPS debt service

Facilities and Budget staff will monitor incoming revenues carefully in accordance with completed and planned projects for the upcoming year. **\$162.75 million**



- ▶ SPLOST IV (**354**) will not be utilized in FY2020 as we are no longer receiving funding from the state and all projects are complete. Hence, the decrease in budget.

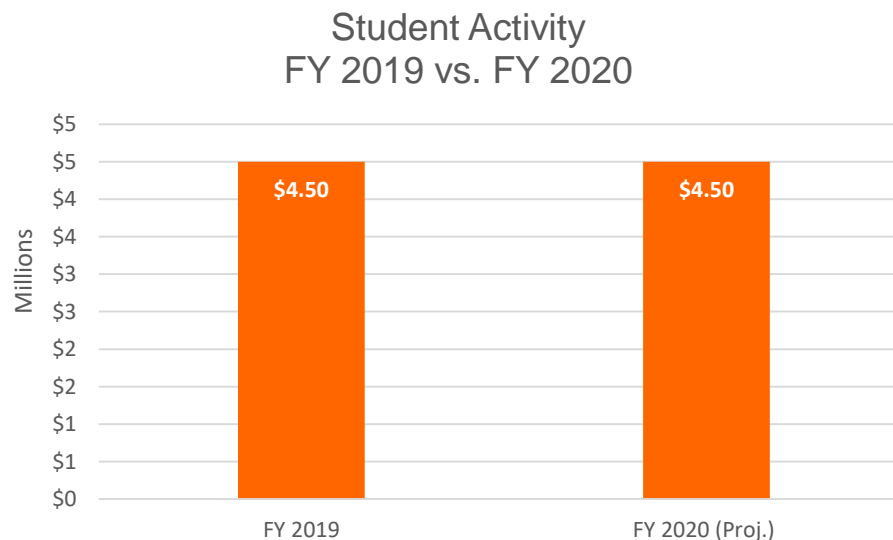




# School Activity Funds

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

- School Activity Accounts are required to be reported within the District's financial statements
- FY2020 projected appropriations are provided for Board approval



# FY2020 Other Funds Summary

Fund	Fund Name	Function Name	FY2019 Amended Budget	FY2020 Proposed Budget	% Change
354	SPLOST IV	FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	4,000,000	-	-
<b>354 Total</b>			<b>4,000,000</b>		<b>- -100.0%</b>
355	SPLOST V	DEBT SERVICE	13,565,372	13,565,372	
		FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	128,956,984	126,453,010	
		MAINTENANCE AND OPERATION OF PLANT SERVICES	25,288,169	20,788,169	
		STUDENT TRANSPORTATION SERVICE	6,545,000	1,945,000	
<b>355 Total</b>			<b>174,355,526</b>	<b>162,751,551</b>	<b>-6.7%</b>
600	School Nutrition Service Fund	SCHOOL NUTRITION PROGRAM	32,344,504	32,568,748	
<b>600 Total</b>			<b>32,344,504</b>	<b>32,568,748</b>	<b>0.7%</b>
<b>Grand Total</b>			<b>210,700,029</b>	<b>195,320,300</b>	<b>-7.3%</b>

1. SPLOST IV (354) will not be utilized in FY2020 as we are no longer receiving funding from the state and all projects are complete.



# FY2020 Special Revenue Proposal

# FY2020 Summary of Special Revenue

Special Revenue Funds are used to account for the proceeds of specific revenues that are legally restricted or committed for specific purposes.

The School System's Special Revenue Funds have been established primarily on the basis of program purpose and are broken out into four major categories: Federal Title, Direct Federal, State, and Other Special Revenue programs. **\$82.9 million**

Some of the major and primary projected funding sources for FY2020 are:

- **Title I-A Improving the Academic Achievement:** Provide remedial education in the areas of reading and mathematics **\$ 26.00 million**
- **Title II-A:** Improving teacher quality and increasing the number of highly qualified teachers, paraprofessionals, and principals **\$ 2.40 million**
- **Title IV-A SSAE:** To provide all students with access to a well-rounded education; improve school conditions for student learning; and improve the use of technology to improve the academic achievement and digital literacy of all students **\$2.00 million**
- **Title VI-B:** Provide special education programs for children in PreK-12<sup>th</sup> grade **\$10.63 million**



# Title I-A Improving the Academic Achievement

Title I, Part A (Title I) of the Every Student Succeeds Act (ESSA), provides financial assistance to local educational agencies (LEAs) and schools with high percentages of children from low-income families to help ensure that all children meet challenging state academic standards. APS currently has 75 schools operating under Title I programming.

## Looking ahead:

- For FY 2020, APS continues to participating in the Consolidated Funds Pilot with the state of Georgia. This allows for certain federal and state funds to be consolidated with local funds in a school wide program. Once these funds are consolidated, the federal funds lose their identity as federal funds, and expenditures of these funds are no longer limited to the federal requirements for the individual programs.
- The projected Title I FY 2020 award is **\$26 million**. The district will consolidate approximately \$15.2 million to allow our schools more flexibility. Another \$3.6 million will be allocated to non traditional schools. Approximately \$7 million will remain in fund 402. These funds are allocated to our required set asides and district initiatives. Official preliminary notification from the State of Georgia is expected later this Spring. Any additional funding will be allocated to the schools.

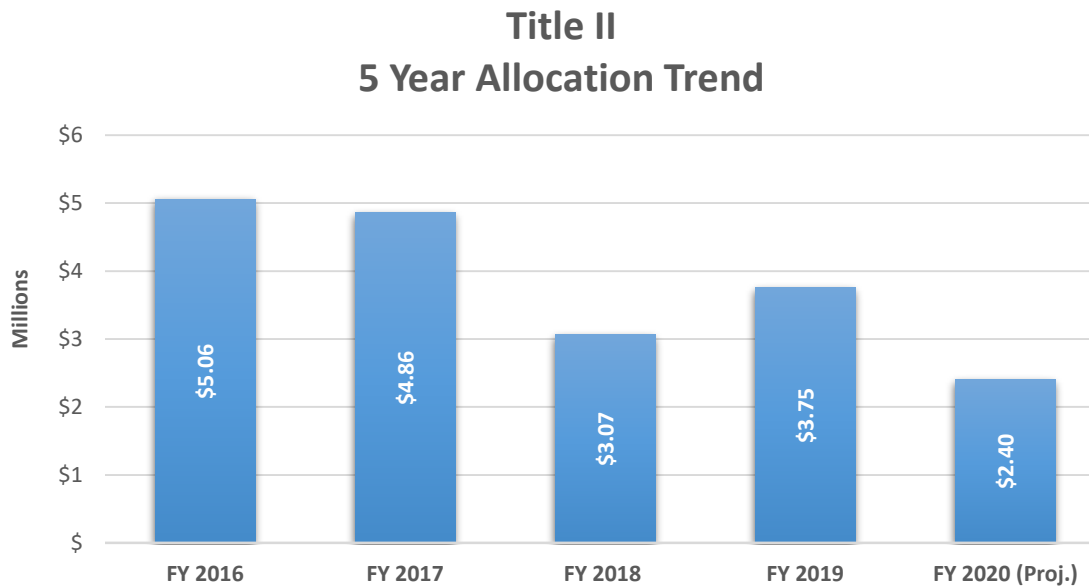


# Title II-A Improving Teacher Quality

Title II is a federal grant that provides technical assistance, resources and program monitoring of school districts to ensure all teachers and paraprofessionals improve equity for low-income and minority students, in addition to improving teacher and leader effectiveness and retention. All school districts must have equitable distribution of highly experienced, highly qualified, and highly effective teachers and leaders.

## Looking Ahead:

- The Title II FY 2020 award is estimated to remain around **\$2.40 million**. Congress approved the overall funding for Title II heading into FY 2019 at the FY 2018 level. We will continue to monitor updates coming out of Washington, DC.

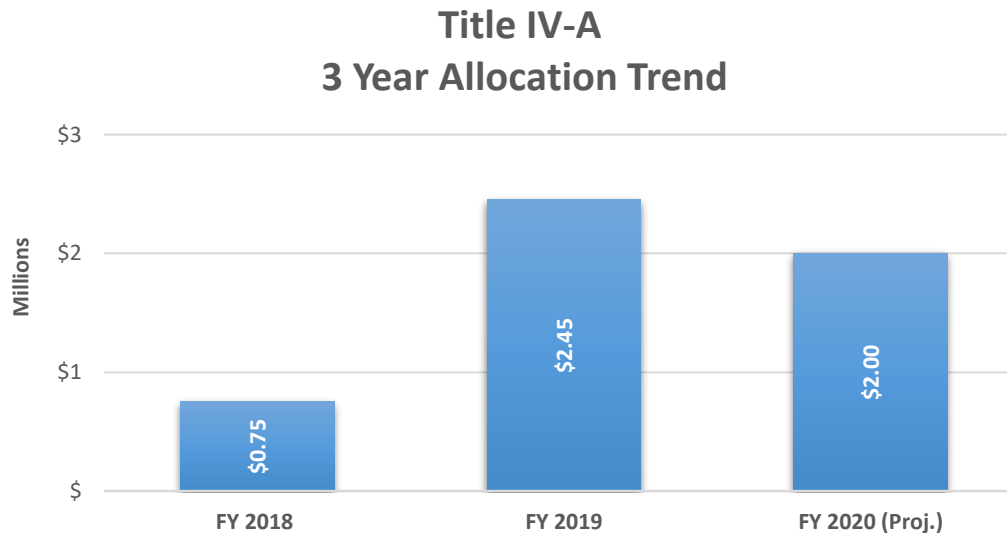


# Title IV-A Student Support and Academic Enrichment

Title IV part A (SSAE) is a federal grant that is intended to improve students' academic achievement by increasing the capacity of States, LEAs, schools, and local communities to: provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology in order to improve the academic achievement and digital literacy of all students. (ESEA section 4101).

## Looking Ahead:

- The Title IV (SSAE) FY 2020 award is estimated to remain around **\$2.0 million**. We will continue to monitor updates coming out of Washington, DC.



# Title VI-B IDEA Special Ed

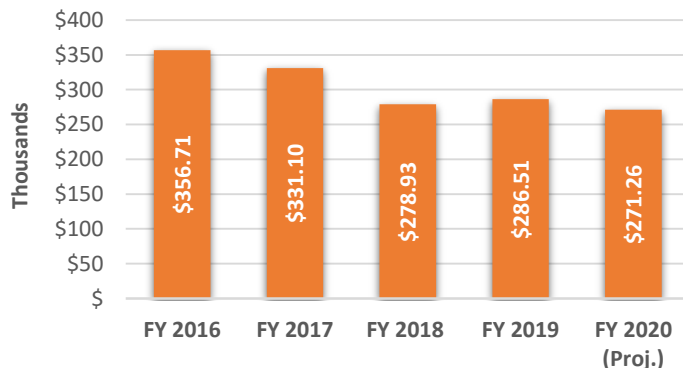
Title VI-B of the Individuals with Disabilities Education Act is a federal program that provides funding for districts to supplement the level of special education and relation services to students with disabilities. It covers ages 3-21.

The Federal Preschool budget supports the Special Education Preschool department in the following areas: daily operations, preschool staff, maintenance repairs for audio logical equipment and instructional materials for preschool students.

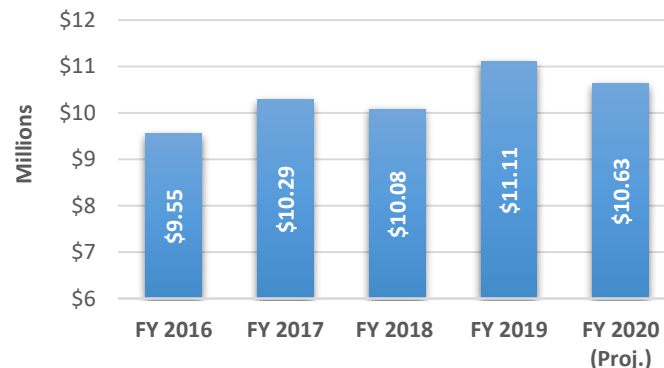
## Looking ahead:

- **Personnel:** The majority of the Title VI-B funds are used for personnel cost and there will not be any substantial changes to the current positions based at the Central Office. For school-based personnel, the district is continuing to expand regional programming options available in each School Cluster. Plans include new staff person for MOID, SID/PID and Autism classrooms in the Douglass and North Atlanta Clusters.
- **Instructional Programming:** APS opened our first Grady Health Transition class in January 2016. In FY18, we opened a second class at GADOE and a new class at the Georgia Aquarium for FY19. These programs prepare students with disabilities for careers. Students require teacher and paraprofessional support for each job site. The supportive employment agency (Briggs and Associates) follows these students throughout their adult careers. In FY20, the Department of Special Education will be expanding Transition Programming throughout the district through school based enterprises such as coffee shops and print shops in high schools. Instructional supplies and additional staffing have been included to address these initiatives in the Title VI-B budget as well.

**Title VI-B Federal Preschool  
5 Year Allocation Trend**



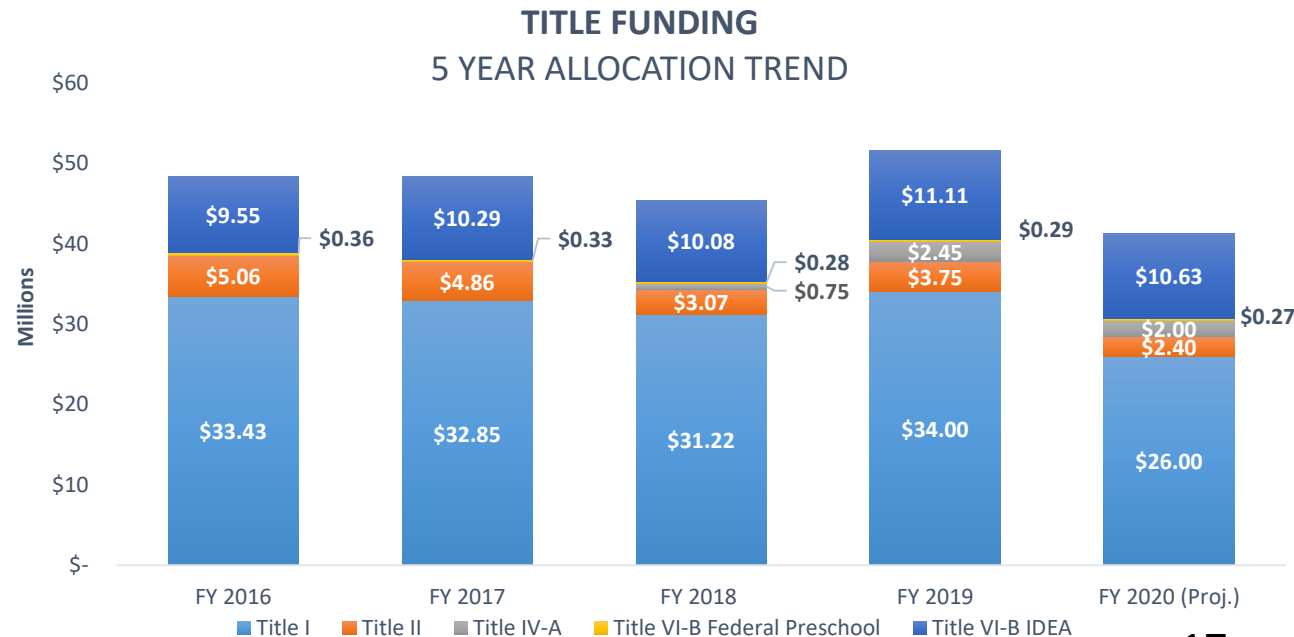
**Title VI-B IDEA  
5 Year Allocation Trend**





# Top Federal Funds 5 year Trend

Federal funds have been declining over the past five years due to cuts from the Federal government. The proposed budget from the Federal Government plans to decrease or eliminate funding for teacher training, summer and after school programs, and aid programs to first-generation and low-income students. While Title VI-B shouldn't be impacted as much, Title I and Title II will continue to have declining revenue.



# FY2020 Special Revenue Summary

Fund	Fund Name	Function Name	FY2019 Amended Budget	FY2020 Proposed Budget	% Change
<b>400</b>	<b><sup>1</sup> Schoolwide Schools</b>	FEDERAL GRANT ADMINISTRATION	2,921,340	2,912,844	
<b>400 Total</b>			<b>2,921,340</b>	<b>2,912,844</b>	<b>-0.3%</b>
<b>402</b>	<b><sup>2</sup> Title I</b>	EDUCATIONAL MEDIA SERVICES		281,686	
		FEDERAL GRANT ADMINISTRATION	6,498,421	2,609,109	
		GENERAL ADMINISTRATION	3,258,300	1,814,800	
		IMPROVEMENT OF INSTRUCTIONAL SERVICES	6,117,235	2,624,466	
		INSTRUCTION	25,410,652	18,096,612	
		INSTRUCTIONAL STAFF TRAINING	6,237,082	3,512,137	
		PUPIL SERVICES	185,756	3,337,010	
		SCHOOL ADMINISTRATION		1,883,571	
		STUDENT TRANSPORTATION SERVICE		67,437	
<b>402 Total</b>			<b>47,707,446</b>	<b>34,226,827</b>	<b>-28.3%</b>
<b>404</b>	<b>Special Education</b>	FEDERAL GRANT ADMINISTRATION	90,369	72,125	
		GENERAL ADMINISTRATION	2,900	2,900	
		IMPROVEMENT OF INSTRUCTIONAL SERVICES	145,238	157,668	
		INSTRUCTION	8,552,005	8,852,981	
		PUPIL SERVICES	734,719	883,226	
		STUDENT TRANSPORTATION SERVICE	506,234	1,031,146	
<b>404 Total</b>			<b>10,031,465</b>	<b>11,000,046</b>	<b>9.7%</b>
<b>406</b>	<b>Vocational Education-Federal Funded</b>	FEDERAL GRANT ADMINISTRATION	6,890	6,890	
		IMPROVEMENT OF INSTRUCTIONAL SERVICES	23,090	23,090	
		INSTRUCTION	601,480	609,688	
		INSTRUCTIONAL STAFF TRAINING	95,502	95,502	
<b>406 Total</b>			<b>726,962</b>	<b>735,170</b>	<b>1.1%</b>

FY2020 allocations include FY2019 remaining balances

FY2020 projected allocations may not be inclusive of possible carryover funds that are currently a part of the amended FY2019 allocations

1. Schoolwide Schools (**Fund 400**) is inclusive of most, but not all, Federal Grant Administration expenditures from various federal programs

2. Title I (**Fund 402**) is inclusive of Title I-A and remaining FY19 School Improvement. Federal Grant Administration expenses have moved from Title I to Schoolwide Schools (**Fund 400**)



# FY2020 Special Revenue Summary

Fund	Fund Name	Function Name	FY2019 Amended Budget	FY2020 Proposed Budget	% Change
414	Title II	FEDERAL GRANT ADMINISTRATION	334,691	288,093	
		IMPROVEMENT OF INSTRUCTIONAL SERVICES	642,514	460,006	
		INSTRUCTION	288,482	238,171	
		INSTRUCTIONAL STAFF TRAINING	1,462,456	2,121,070	
		SUPPORT SERVICES - CENTRAL	344,214	423,317	
414 Total			3,072,358	3,530,657	14.9%
432	Education Of Homeless Children	FEDERAL GRANT ADMINISTRATION	12,967	9,967	
		GENERAL ADMINISTRATION	1,640	1,640	
		INSTRUCTION	36,562	33,561	
		PUPIL SERVICES	28,264	23,525	
		STUDENT TRANSPORTATION SERVICE	44,371	45,871	
432 Total			123,805	114,564	-7.5%
448	Crest Education	IMPROVEMENT OF INSTRUCTIONAL SERVICES	72,323	78,317	
		INSTRUCTION	29,244	29,330	
448 Total			101,566	107,648	6.0%
460	Title III	IMPROVEMENT OF INSTRUCTIONAL SERVICES	14,441	14,941	
		INSTRUCTION	118,749	114,239	
		INSTRUCTIONAL STAFF TRAINING	217,545	182,672	
		OTHER SUPPORT SERVICES	610	6,500	
		PUPIL SERVICES	11,370	11,724	
460 Total			362,715	330,076	-9.0%

FY2020 allocations include FY2019 remaining balances

FY2020 projected allocations may not be inclusive of possible carryover funds that are currently a part of the amended FY2019 allocations



# FY2020 Special Revenue Summary

Fund	Fund Name	Function Name	FY2019 Amended Budget	FY2020 Proposed Budget	% Change
462 <sup>1</sup> Title IV		FEDERAL GRANT ADMINISTRATION	244,556	203,748	
		GENERAL ADMINISTRATION	14,081	8,168	
		IMPROVEMENT OF INSTRUCTIONAL SERVICES	28,406	0	
		INSTRUCTION	3,062,620	4,304,344	
		INSTRUCTIONAL STAFF TRAINING	127,956	207,395	
		OTHER SUPPORT SERVICES		39,680	
		PUPIL SERVICES	-	418,793	
		STUDENT TRANSPORTATION SERVICE		104,265	
462 Total			3,477,619	5,286,393	52.0%
478 Fresh Fruits and Vegatable Program	SCHOOL NUTRITION PROGRAM	840,000	840,000		
	478 Total			840,000	840,000
501 Athletics	PUPIL SERVICES	1,076,145	1,032,425		
501 Total			1,076,145	1,032,425	-4.1%
510 Adult Education	IMPROVEMENT OF INSTRUCTIONAL SERVICES	21,117	21,117		
	INSTRUCTION	780,309	809,807		
	MAINTENANCE AND OPERATION OF PLANT SERVICES	32,717	32,717		
	OTHER SUPPORT SERVICES	232,590	250,881		
510 Total			1,066,733	1,114,522	4.5%

FY2020 allocations include FY2019 remaining balances

FY2020 projected allocations may not be inclusive of possible carryover funds that are currently a part of the amended FY2019 allocations

1. Title IV (**Fund 462**) is inclusive of Title I-A SSAE and Title I-B 21st Century



# FY2020 Special Revenue Summary

Fund	Fund Name	Function Name	FY2019 Amended Budget	FY2020 Proposed Budget	% Change
514	Headstart	IMPROVEMENT OF INSTRUCTIONAL SERVICES	472,665	431,600	
		INSTRUCTION	1,897	862	
		PUPIL SERVICES	387,649	382,904	
514 Total			862,211	815,365	-5.4%
560	1 Pre-Kindergarten (Lottery)	IMPROVEMENT OF INSTRUCTIONAL SERVICES	80,187	69,068	
		INSTRUCTION	7,013,356	7,024,208	
		INSTRUCTIONAL STAFF TRAINING	10,000	10,145	
		PUPIL SERVICES	2,938	1,450	
		STUDENT TRANSPORTATION SERVICE	161,920	84,105	
560 Total			7,268,401	7,188,976	-1.1%
580	2 Private Grant Funding	IMPROVEMENT OF INSTRUCTIONAL SERVICES	4,825	4,825	
		INSTRUCTION	28,836	28,836	
		PUPIL SERVICES	65,311	65,311	
		SCHOOL ADMINISTRATION	44,476	65,159	
		STUDENT TRANSPORTATION SERVICE	5,367	5,367	
		SUPPORT SERVICES - CENTRAL	8,312	8,312	
580 Total			157,127	177,810	13.2%

1. Pre-K (**560**) will continue to increase due to Early Learning teachers being fully certified in FY2018 and salary and benefits increases
2. Private Grant Funding (**580**) are from private grantors and typically have a one year life span. The proposed funds for FY20 are anticipated remaining balances.



# FY2020 Special Revenue Summary

Fund	Fund Name	Function Name	FY2019 Amended Budget	FY2020 Proposed Budget	% Change
582	Trust and Foundations	EDUCATIONAL MEDIA SERVICES	14,023	14,070	
		GENERAL ADMINISTRATION	889,190	888,978	
		IMPROVEMENT OF INSTRUCTIONAL SERVICES	487,845	493,078	
		INSTRUCTION	1,809,842	1,815,032	
		INSTRUCTIONAL STAFF TRAINING	32,790	32,754	
		MAINTENANCE AND OPERATION OF PLANT SERVICES	2,352,573	2,338,462	
		PUPIL SERVICES	674,529	666,224	
		SCHOOL ADMINISTRATION	64,293	67,376	
		STUDENT TRANSPORTATION SERVICE	89,062	89,054	
		SUPPORT SERVICES - CENTRAL	234,354	213,313	
582 Total			6,648,500	6,618,339	-0.5%
583 <sup>1</sup>	Universities & Colleges	INSTRUCTION	38,552	38,841	
		SUPPORT SERVICES - CENTRAL	48,617	52,805	
583 Total			87,169	91,646	5.1%
585 <sup>2</sup>	Local Gov't Grants	GENERAL ADMINISTRATION	699	699	
		IMPROVEMENT OF INSTRUCTIONAL SERVICES	924	924	
		INSTRUCTION	25,374	25,374	
		MAINTENANCE AND OPERATION OF PLANT SERVICES	0	300,000	
		PUPIL SERVICES	158,799	158,814	
		STUDENT TRANSPORTATION SERVICE	292,354	300,000	
		SUPPORT SERVICES - CENTRAL	46,227	52,805	
585 Total			524,377	838,616	59.9%

1. Universities and Colleges (**583**) continue to increase due to the IES grant for the Early Learning Data Strategist and additional funding from GA State
2. Local Government Grants (**585**) continue to increase due to the HB978 for Stop Arm Camera revenue



# FY2020 Special Revenue Summary

Fund	Fund Name	Function Name	FY2019 Amended Budget	FY2020 Proposed Budget	% Change
586 <sup>1</sup> District Priorities		IMPROVEMENT OF INSTRUCTIONAL SERVICES	10,171	10,171	
		SUPPORT SERVICES - CENTRAL	48,731	74,722	
		SUPPORT SERVICES - BUSINESS	159,980	117,680	
586 Total			218,883	202,573	-7.5%
587 AETC		EDUCATIONAL MEDIA SERVICES	132,889	135,156	
		SUPPORT SERVICES - CENTRAL	181,508	181,508	
587 Total			314,397	316,664	0.7%
589 Governmental Funds _ Other		GENERAL ADMINISTRATION	3,348,482	3,998,960	
		INSTRUCTION	65,940	49,011	
		MAINTENANCE AND OPERATION OF PLANT SERVICES	611,256	0	
		OTHER OUTLAYS	484	484	
		PUPIL SERVICES	249,519	250,003	
		SCHOOL ADMINISTRATION	107,228	94,306	
589 Total			4,382,909	4,392,764	0.2%
740 Agency Funds		SUPPORT SERVICES - CENTRAL	981,036	981,036	
740 Total			981,036	981,036	0.0%
Grand Total			94,270,460	82,854,963	-12.1%

1. District Priorities (586) funding for FY20 will be limited to Parking fee's collections and spending down any remaining FY19 funds.



# FY2020 General Fund Review



# Adjustments to revenue...

Change from FY19 to FY20	As presented 2/28/19	As revised on 4/8/19	As revised on 4/18/19
Local	3% increase = \$17.8 million	4.3% increase = \$25.6 million	4.3% increase = \$25.6 million
State	2% increase = \$4 million	1.7% Increase = \$3.3 million.	Includes \$3,000 State teacher raises: Increase = \$5.6 million
Other (1)	Decrease \$.8 million	Decrease \$3 million	Decrease \$3 million
Transfer (2)	Flat	Increase \$1 million	Increase \$1 million
<b>Total</b>	<b>\$21 million in new revenue</b>	<b>\$26.9 million in new revenue</b>	<b>\$29.2 in new revenue</b>

1. Bus Stop-arm cameras moved to special revenue; other lines trued-up based on actual collections
2. Additional funding through Title I transfer in to Fund 150



# How the expenses changed since the last meeting...

Budget 4/8/2019	\$858.3 million
Review of smaller departments to keep all to zero growth year over year	(\$0.3 million)
Reduction for duplicated positions in original request	(\$0.5 million)
Adjustment for Crim / West End	(\$0.8 million)
Correction in benefit calculation	(\$1.3 million)
<b>Total</b>	<b>\$855.4 million</b>



# Understanding Where the Money Goes

	FY2019 Adopted (millions)	Percent of Total	FY2020 Preliminary (millions)	Percent of Total
School Allotments	\$ 390.75	47.7%	\$ 422.57	49.4%
Partner Schools	\$ 34.86	4.3%	\$ 44.00	5.1%
Charter Schools	\$ 118.06	14.4%	\$ 135.00	15.8%
School Flow Through (1)	\$ 111.72	13.7%	\$ 94.91	11.1%
Districtwide (2)	\$ 63.93	7.8%	\$ 65.43	7.6%
Utilities/ Fuel/ Infrastructure (3)	\$ 11.16	1.4%	\$ 10.96	1.3%
Central Office	\$ 87.96	10.7%	\$ 82.56	9.7%
Grand Total	\$ <b>818.44</b>	100.0%	\$ <b>855.43</b>	100.0%

81.4% of budget in schools or as school flow-through (up from 69.59% in FY2016)

8.9% of budget in districtwide and infrastructure (down from 17.27% in FY2016)

9.7% of budget in central supports (down from 13.14% in FY2016)

1. School flow through amounts are monies centrally budgeted, but spent on direct school efforts.
2. Districtwide efforts are monies centrally budgeted for efforts of the system as a whole and not directed tied to a school. This is overwhelmingly pension costs.
3. This comprises of utilities, fuel, and infrastructure costs that can not be given to one location.



# Centralized Office Drill-down

	FY19 Adopted	% of General Fund	Per Pupil	FY20 Adopted	% of General Fund	Per Pupil
Accountability & Information Systems	\$ 26.19	3.2%	\$ 510	\$ 24.76	2.9%	\$ 482
Board/Internal Compliance	\$ 1.49	0.2%	\$ 29	\$ 1.55	0.2%	\$ 30
Engagement	\$ 4.36	0.5%	\$ 85	\$ 4.36	0.5%	\$ 85
Finance	\$ 6.31	0.8%	\$ 123	\$ 6.34	0.7%	\$ 123
Human Resources	\$ 6.14	0.8%	\$ 120	\$ 6.03	0.7%	\$ 117
Operations	\$ 15.80	1.9%	\$ 308	\$ 15.41	1.8%	\$ 300
Schools & Academics	\$ 22.33	2.7%	\$ 435	\$ 18.90	2.2%	\$ 368
Superintendent & Legal	\$ 5.33	0.7%	\$ 104	\$ 5.22	0.6%	\$ 102
	<b>\$ 87.96</b>	<b>10.7%</b>	<b>\$ 1,713</b>	<b>\$ 82.56</b>	<b>9.7%</b>	<b>\$ 1,608</b>

The operating costs of the central departments are now below 10% of the total budget.



# Preliminary FY2020 Budget by Function

	FY2019 Adopted			FY2020 Preliminary			Change
	Budget	% of Exp	Per Pupil	Budget	% of Exp	Per Pupil	
Instruction <sup>1</sup>	\$526,372,279	64.31%	\$10,252	\$561,887,588	65.68%	\$10,923	\$35,515,309
Pupil Services <sup>2</sup>	\$46,296,941	5.66%	\$902	\$47,568,469	5.56%	\$925	\$1,271,528
Staff Services <sup>3</sup>	\$50,855,788	6.21%	\$990	\$47,894,791	5.60%	\$931	(\$2,960,997)
Federal Grant Admin <sup>4</sup>	\$2,870	0.00%	\$0	\$2,870	0.00%	\$0	\$0
School Admin <sup>5</sup>	\$40,775,334	4.98%	\$794	\$42,088,359	4.92%	\$818	\$1,313,025
General Admin <sup>6</sup>	\$37,405,193	4.57%	\$729	\$36,953,452	4.32%	\$718	(\$451,741)
Maintenance & Ops <sup>7</sup>	\$80,342,826	9.82%	\$1,565	\$80,579,867	9.42%	\$1,567	\$237,041
Transportation <sup>8</sup>	\$31,942,366	3.90%	\$622	\$33,582,127	3.93%	\$653	\$1,639,761
School Nutrition <sup>9</sup>	\$378,942	0.05%	\$7	\$379,015	0.04%	\$7	\$73
Other Outlay <sup>10</sup>	\$2,896,084	0.35%	\$56	\$3,325,000	0.39%	\$65	\$428,916
Debt <sup>11</sup>	\$1,166,742	0.14%	\$23	\$1,166,742	0.14%	\$23	\$0
<b>Total</b>	<b>\$818,435,364</b>	<b>100.00%</b>	<b>\$15,940</b>	<b>\$855,428,280</b>	<b>100%</b>	<b>\$16,630</b>	<b>\$36,992,916</b>

1. Increase to charters, partners, TRS, textbooks and average teacher salary (with placeholder for other compensation)
2. School-based investments in wrap-around services
3. Restructuring of Turnaround and annual scaling down of CRCT Remediation; less instructional coaches
4. No change
5. Increase to average salaries; schools purchasing Business Manager, Bookkeeper, etc.
6. Continued scaling down of central office costs
7. Minimal change
8. Increase to align to actual expenditures
9. Minimal change to General Fund related school nutrition expenses, does not affect Nutrition Fund.
10. Transfer to Office of Innovation for increase to charter school administration
11. Morningside annex, bus leases, etc.



# Preliminary FY2020 Budget by Object

	FY2019 Adopted			FY2020 Preliminary			Change
	Budget	% of Exp	Per Pupil	Budget	% of Exp	Per Pupil	
Salaries <sup>1</sup>	\$341,440,591	41.72%	\$6,650	\$348,087,546	40.69%	\$6,767	\$6,646,955
Other Compensation <sup>2</sup>	\$16,872,705	2.06%	\$329	\$18,931,918	2.21%	\$368	\$2,059,213
Employee Benefits <sup>3</sup>	\$187,208,277	22.87%	\$3,646	\$191,407,626	22.38%	\$3,721	\$4,199,349
Professional Services <sup>4</sup>	\$61,376,689	7.50%	\$1,195	\$68,670,960	8.03%	\$1,335	\$7,294,271
Purchased Property Services <sup>5</sup>	\$19,059,688	2.33%	\$371	\$18,889,095	2.21%	\$367	(\$170,593)
Other Purchased Services <sup>6</sup>	\$137,517,002	16.80%	\$2,678	\$148,785,982	17.39%	\$2,892	\$11,268,980
Supplies <sup>7</sup>	\$48,829,283	5.97%	\$951	\$49,397,434	5.77%	\$960	\$568,151
Property <sup>8</sup>	\$57,783	0.01%	\$1	\$42,783	0.01%	\$1	(\$15,000)
Operating Transfer <sup>9</sup>	\$2,896,084	0.35%	\$56	\$3,325,000	0.39%	\$65	\$428,916
Other Objects <sup>10</sup>	\$3,177,262	0.39%	\$62	\$3,017,197	0.35%	\$59	(\$160,065)
Other Uses <sup>11</sup>	\$0	0.00%	\$0	\$4,872,739	0.57%	\$95	\$4,872,739
<b>Total</b>	<b>\$818,435,364</b>	<b>100.00%</b>	<b>\$15,940</b>	<b>\$855,428,280</b>	<b>100.00%</b>	<b>\$16,630</b>	<b>\$36,992,916</b>

1. Step and placeholder for teacher salary increases offset by Woodson Park moving from traditional to partner school; also reflects move of the compensation reserve in FY19 from other purchased services to salaries.
2. Restructuring of Turnaround
3. Increase to TRS, unfunded pension, state health, and workers compensation
4. Increasing due to Woodson Park moving from traditional to partner school
5. Continued scaling down of central office costs
6. Charter School increases; also reflects move of the compensation reserve in FY19 from other purchased services to salaries.
7. Decreases in supplies, netted against increase textbooks.
8. Minimal change
9. Increased transfer for Innovations Office
10. Continued scaling down of central office costs
11. Money set aside as a reserve for schools to utilize during leveling



# FY2020 Current Gap Analysis

# FY2020 Budget Proposal

Revenue	FY19 Adopted	FY20 Proposed	FY2020 v FY2019	Percent Change
Local	\$ 595.39	\$ 621.01	\$ 25.62	4.3%
State	\$ 197.80	\$ 206.70	\$ 8.90	4.5%
Other	\$ 10.81	\$ 7.80	\$ (3.01)	-27.9%
Transfer	\$ 14.45	\$ 15.55	\$ 1.09	7.6%
Fund Balance	-	-	-	-
<b>Total Resources</b>	<b>\$ 818.45</b>	<b>\$ 851.05</b>	<b>\$ 32.60</b>	<b>4.0%</b>
Expenditures	FY19 Adopted	FY20 Proposed	FY2020 v FY2019	PercentChange
Instruction	\$ 526.37	\$ 561.89	\$ 35.52	6.7%
Pupil Services	\$ 46.30	\$ 47.57	\$ 1.27	2.7%
Staff Services	\$ 50.86	\$ 47.89	\$ (2.96)	-5.8%
Federal Grant Admin	\$ 0.00	\$ 0.00	\$ -	0.0%
School Admin	\$ 40.78	\$ 42.09	\$ 1.31	3.2%
General Admin	\$ 37.41	\$ 36.95	\$ (0.45)	-1.2%
Maintenance And Operations	\$ 80.34	\$ 80.58	\$ 0.24	0.3%
Transportation	\$ 31.94	\$ 33.58	\$ 1.64	5.1%
School Nutrition Prog.	\$ 0.38	\$ 0.38	\$ 0.00	0.0%
Other Outlay	\$ 2.90	\$ 3.33	\$ 0.43	14.8%
Debt	\$ 1.17	\$ 1.17	\$ -	0.0%
<b>Total</b>	<b>\$ 818.44</b>	<b>\$ 855.43</b>	<b>\$ 36.99</b>	<b>4.5%</b>
<b>Funding Gap</b>	<b>\$ -</b>	<b>\$ (4.38)</b>		





# Compensation Scenario #1

Compensation strategy	What is included	Cost (with benefits)
Teacher & Instructional Support Pay Raises	<ul style="list-style-type: none"> <li>Average teacher pay raise \$3,000 (4.85%)</li> <li>Step &amp; 1.5% (3.2% total) for Instructional Support</li> <li>\$3,000 one-time payment for eligible off-step</li> </ul>	\$13,173,262*
Teacher Stipends	<ul style="list-style-type: none"> <li>Increase stipend amounts for career pathway roles:                             <ul style="list-style-type: none"> <li>Department Chair (Middle &amp; High School)</li> <li>Grade Level Team Lead (Elementary)</li> <li>Cooperating Teacher</li> </ul> </li> <li>New stipend for new teacher mentor (1 per school)</li> </ul>	\$295,500
Non-Teacher Pay Raises	<ul style="list-style-type: none"> <li>Step &amp; 1% increase for pay grades 111-124 (total 2.45%)</li> <li>Step &amp; 1% increase for pay grades 125-140 (total 2.2%)</li> <li>\$1,000 one-time payment for eligible off-step</li> </ul>	\$3,327,744
Pay Parity	School resource officer holidays, JROTC instructor work schedule, local supplement & stipends adjustments, 42 bus monitors to full time, 38 special ed paraprofessionals to full time, position reclassifications	\$1,631,000
		<b>\$18,427,506 – Increases gap by \$6.42 million; new gap \$10.8 million</b>

\*Anticipated revenue from state salary proposal is \$8m



# Compensation Scenario #2

Compensation strategy	What is different from Scenario 1	Cost (with benefits)
Teacher & Instructional Support Pay Raises	<ul style="list-style-type: none"> <li>Decreases average teacher pay raise to \$2,000 (3.3%);</li> <li>Reduces one-time payment to \$1,000 for off-step</li> </ul>	\$9,073,752*
Teacher Stipends	<ul style="list-style-type: none"> <li>Removes all teacher stipend increases</li> </ul>	-
Non-Teacher Pay Raises	<ul style="list-style-type: none"> <li>Removes 1% pay scale increase for pay grades 125-140</li> <li>Reduces one-time payment to \$700 for off-step</li> </ul>	\$2,534,394
Pay Parity	Removes JROTC local supplement and stipend adjustments, bus monitor and special ed paraprofessional conversion to full time	\$376,000
		<b>\$11,984,146 – No change to gap = \$4.38 million</b>

\*Anticipated revenue from state salary proposal is \$8m



# Scenarios: Final Recommendations

	Scenario 1	Scenario 2
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<b>Revenue Starting Point</b>	\$ 851.05	\$ 851.05
Anticipated IGA	\$ 12.00	\$ -
<b>Revised Revenue</b>	\$ 863.05	\$ 851.05

<b>Expenditure Starting Point</b>	\$ 855.43	\$ 855.43
Additional Compensation	\$ 6.00	\$ -
School Reserves	\$ -	\$ (2.70)
Operations Contingency	\$ -	\$ (0.68)
Transportation	\$ -	\$ (1.00)
PAACT	\$ 0.14	\$ -
<b>New Revised Expenditures</b>	\$ 861.57	\$ 851.05

<b>Gain/(Use) Surplus</b>	\$ 1.48	\$ (0.00)
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Scenario 1: Assumes \$12 million from IGA

Allows for an additional \$6 million added to employee compensation and initial \$140 thousand towards PAACT

Starts rebuilding fund balance with \$1.5 million

Scenario 2: Does NOT assume \$12 million from IGA.

Cannot pass on Governor's pay proposal; reductions to school reserves of \$2.7 million (half); elimination of Operations contingency \$0.7 million; reduction in new Transportation funding \$1.0million.



# Scenario 1: FY2020 Budget Proposal

Revenue	FY19 Adopted	FY20 Proposed	FY2020 v FY2019	Percent Change
Local	\$ 595.39	\$ 621.01	\$ 25.62	4.3%
State	\$ 197.80	\$ 206.70	\$ 8.90	4.5%
Other (1)	\$ 10.81	\$ 19.80	\$ 8.99	83.2%
Transfer	\$ 14.45	\$ 15.55	\$ 1.09	7.6%
Fund Balance	-	-	-	-
<b>Total Resources</b>	<b>\$ 818.45</b>	<b>\$ 863.05</b>	<b>\$ 44.60</b>	<b>5.4%</b>
Expenditures	FY19 Adopted	FY20 Proposed	FY2020 v FY2019	PercentChange
Instruction (2)	\$ 526.37	\$ 568.03	\$ 41.66	7.9%
Pupil Services	\$ 46.30	\$ 47.57	\$ 1.27	2.7%
Staff Services	\$ 50.86	\$ 47.89	\$ (2.96)	-5.8%
Federal Grant Admin	\$ 0.00	\$ 0.00	\$ -	0.0%
School Admin	\$ 40.78	\$ 42.09	\$ 1.31	3.2%
General Admin	\$ 37.41	\$ 36.95	\$ (0.45)	-1.2%
Maintenance And Operations	\$ 80.34	\$ 80.58	\$ 0.24	0.3%
Transportation	\$ 31.94	\$ 33.58	\$ 1.64	5.1%
School Nutrition Prog.	\$ 0.38	\$ 0.38	\$ 0.00	0.0%
Other Outlay	\$ 2.90	\$ 3.33	\$ 0.43	14.8%
Debt	\$ 1.17	\$ 1.17	\$ -	0.0%
<b>Total</b>	<b>\$ 818.44</b>	<b>\$ 861.57</b>	<b>\$ 43.13</b>	<b>5.3%</b>
<b>Surplus</b>	<b>\$ -</b>	<b>\$ 1.48</b>		
<b>Funding Gap</b>	<b>\$ -</b>	<b>\$ -</b>		

1. Additional funding of \$12 million from IGA included
2. Additional funding of \$6 million for compensation and \$144 thousand for PAACT.



# Scenario 1: Preliminary FY20 Budget by Function

	FY2019 Adopted			FY2020 Preliminary			
	Budget	% of Exp	Per Pupil	Budget	% of Exp	Per Pupil	Change
Instruction <sup>1</sup>	\$526,372,279	64.31%	\$10,252	\$568,027,588	65.93%	\$11,043	\$41,655,309
Pupil Services <sup>2</sup>	\$46,296,941	5.66%	\$902	\$47,568,469	5.52%	\$925	\$1,271,528
Staff Services <sup>3</sup>	\$50,855,788	6.21%	\$990	\$47,894,791	5.56%	\$931	(\$2,960,997)
Federal Grant Admin <sup>4</sup>	\$2,870	0.00%	\$0	\$2,870	0.00%	\$0	\$0
School Admin <sup>5</sup>	\$40,775,334	4.98%	\$794	\$42,088,359	4.89%	\$818	\$1,313,025
General Admin <sup>6</sup>	\$37,405,193	4.57%	\$729	\$36,953,452	4.29%	\$718	(\$451,741)
Maintenance & Ops <sup>7</sup>	\$80,342,826	9.82%	\$1,565	\$80,579,867	9.35%	\$1,567	\$237,041
Transportation <sup>8</sup>	\$31,942,366	3.90%	\$622	\$33,582,127	3.90%	\$653	\$1,639,761
School Nutrition <sup>9</sup>	\$378,942	0.05%	\$7	\$379,015	0.04%	\$7	\$73
Other Outlay <sup>10</sup>	\$2,896,084	0.35%	\$56	\$3,325,000	0.39%	\$65	\$428,916
Debt <sup>11</sup>	\$1,166,742	0.14%	\$23	\$1,166,742	0.14%	\$23	\$0
<b>Total</b>	<b>\$818,435,364</b>	<b>100.00%</b>	<b>\$15,940</b>	<b>\$861,568,280</b>	<b>100.00%</b>	<b>\$16,749</b>	<b>\$43,132,915</b>

1. Increase to charters, partners, TRS, textbooks and average teacher salary (with placeholder for other compensation)
2. School-based investments in wrap-around services
3. Restructuring of Turnaround and annual scaling down of CRCT Remediation; less instructional coaches
4. No change
5. Increase to average salaries; schools purchasing Business Manager, Bookkeeper, etc.
6. Continued scaling down of central office costs
7. Minimal change
8. Increase to align to actual expenditures
9. Minimal change to General Fund related school nutrition expenses, does not affect Nutrition Fund.
10. Transfer to Office of Innovation for increase to charter school administration
11. Morningside annex, bus leases, etc.



# Scenario 1: Preliminary FY2020 Budget by Object

	FY2019 Adopted			FY2020 Preliminary			Change
	Budget	% of Exp	Per Pupil	Budget	% of Exp	Per Pupil	
Salaries <sup>1</sup>	\$341,440,591	41.72%	\$6,650	\$354,087,546	41.10%	\$6,884	\$12,646,955
Other Compensation <sup>2</sup>	\$16,872,705	2.06%	\$329	\$18,931,918	2.20%	\$368	\$2,059,213
Employee Benefits <sup>3</sup>	\$187,208,277	22.87%	\$3,646	\$191,407,626	22.22%	\$3,721	\$4,199,349
Professional Services <sup>4</sup>	\$61,376,689	7.50%	\$1,195	\$68,670,960	7.97%	\$1,335	\$7,294,271
Purchased Property Services <sup>5</sup>	\$19,059,688	2.33%	\$371	\$18,889,095	2.19%	\$367	(\$170,593)
Other Purchased Services <sup>6</sup>	\$137,517,002	16.80%	\$2,678	\$148,925,982	17.29%	\$2,895	\$11,408,980
Supplies <sup>7</sup>	\$48,829,283	5.97%	\$951	\$49,397,434	5.73%	\$960	\$568,151
Property <sup>8</sup>	\$57,783	0.01%	\$1	\$42,783	0.00%	\$1	(\$15,000)
Operating Transfer <sup>9</sup>	\$2,896,084	0.35%	\$56	\$3,325,000	0.39%	\$65	\$428,916
Other Objects <sup>10</sup>	\$3,177,262	0.39%	\$62	\$3,017,197	0.35%	\$59	(\$160,065)
Other Uses <sup>11</sup>	\$0	0.00%	\$0	\$4,872,739	0.57%	\$95	\$4,872,739
<b>Total</b>	<b>\$818,435,364</b>	<b>100.00%</b>	<b>\$15,940</b>	<b>\$861,568,280</b>	<b>100.00%</b>	<b>\$16,749</b>	<b>\$43,132,916</b>

1. Step and placeholder for teacher salary increases offset by Woodson Park moving from traditional to partner school; also reflects move of the compensation reserve in FY19 from other purchased services to salaries.
2. Restructuring of Turnaround
3. Increase to TRS, unfunded pension, state health, and workers compensation
4. Increasing due to Woodson Park moving from traditional to partner school
5. Continued scaling down of central office costs
6. Charter School increases; also reflects move of the compensation reserve in FY19 from other purchased services to salaries.
7. Decreases in supplies, netted against increase textbooks.
8. Minimal change
9. Increased transfer for Innovations Office
10. Continued scaling down of central office costs
11. Money set aside as a reserve for schools to utilize during leveling



# Scenario 2: FY2020 Budget Proposal

Revenue	FY19 Adopted	FY20 Proposed	FY2020 v FY2019	Percent Change
Local	\$ 595.39	\$ 621.01	\$ 25.62	4.3%
State	\$ 197.80	\$ 206.70	\$ 8.90	4.5%
Other	\$ 10.81	\$ 7.80	\$ (3.01)	-27.9%
Transfer	\$ 14.45	\$ 15.55	\$ 1.09	7.6%
Fund Balance	-	-	-	-
<b>Total Resources</b>	<b>\$ 818.45</b>	<b>\$ 851.05</b>	<b>\$ 32.60</b>	<b>4.0%</b>

Expenditures	FY19 Adopted	FY20 Proposed	FY2020 v FY2019	PercentChange
Instruction (1)	\$ 526.37	\$ 559.19	\$ 32.82	6.2%
Pupil Services	\$ 46.30	\$ 47.57	\$ 1.27	2.7%
Staff Services	\$ 50.86	\$ 47.89	\$ (2.96)	-5.8%
Federal Grant Admin	\$ 0.00	\$ 0.00	\$ -	0.0%
School Admin	\$ 40.78	\$ 42.09	\$ 1.31	3.2%
General Admin	\$ 37.41	\$ 36.95	\$ (0.45)	-1.2%
Maintenance And Operations (2)	\$ 80.34	\$ 79.91	\$ (0.43)	-0.5%
Transportation (3)	\$ 31.94	\$ 32.58	\$ 0.63	2.0%
School Nutrition Prog.	\$ 0.38	\$ 0.38	\$ 0.00	0.0%
Other Outlay	\$ 2.90	\$ 3.33	\$ 0.43	14.8%
Debt	\$ 1.17	\$ 1.17	\$ -	0.0%
<b>Total</b>	<b>\$ 818.44</b>	<b>\$ 851.05</b>	<b>\$ 32.61</b>	<b>4.0%</b>

<b>Funding Gap</b>	<b>\$ -</b>	<b>\$ -</b>	
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1. \$2.7 million in schools reserved decreased.
2. \$671 thousand in operating reserve eliminated.
3. \$1 million in transportation funding to align with expenditures decreased.



# Scenario 2: Preliminary FY20 Budget by Function

	FY2019 Adopted			FY2020 Preliminary			Change
	Budget	% of Exp	Per Pupil	Budget	% of Exp	Per Pupil	
Instruction <sup>1</sup>	\$526,372,279	64.31%	\$10,252	\$559,187,588	65.71%	\$10,871	\$32,815,309
Pupil Services <sup>2</sup>	\$46,296,941	5.66%	\$902	\$47,568,469	5.59%	\$925	\$1,271,528
Staff Services <sup>3</sup>	\$50,855,788	6.21%	\$990	\$47,894,791	5.63%	\$931	(\$2,960,997)
Federal Grant Admin <sup>4</sup>	\$2,870	0.00%	\$0	\$2,870	0.00%	\$0	\$0
School Admin <sup>5</sup>	\$40,775,334	4.98%	\$794	\$42,088,359	4.95%	\$818	\$1,313,025
General Admin <sup>6</sup>	\$37,405,193	4.57%	\$729	\$36,953,452	4.34%	\$718	(\$451,741)
Maintenance & Ops <sup>7</sup>	\$80,342,826	9.82%	\$1,565	\$79,908,206	9.39%	\$1,553	(\$434,620)
Transportation <sup>8</sup>	\$31,942,366	3.90%	\$622	\$32,575,074	3.83%	\$633	\$632,708
School Nutrition <sup>9</sup>	\$378,942	0.05%	\$7	\$379,015	0.04%	\$7	\$73
Other Outlay <sup>10</sup>	\$2,896,084	0.35%	\$56	\$3,325,000	0.39%	\$65	\$428,916
Debt <sup>11</sup>	\$1,166,742	0.14%	\$23	\$1,166,742	0.14%	\$23	\$0
<b>Total</b>	<b>\$818,435,364</b>	<b>100.00%</b>	<b>\$15,940</b>	<b>\$851,049,566</b>	<b>100.00%</b>	<b>\$16,545</b>	<b>\$32,614,201</b>

1. Increase to charters, partners, TRS, textbooks and average teacher salary (with placeholder for other compensation)
2. School-based investments in wrap-around services
3. Restructuring of Turnaround and annual scaling down of CRCT Remediation; less instructional coaches
4. No change
5. Increase to average salaries; schools purchasing Business Manager, Bookkeeper, etc.
6. Continued scaling down of central office costs
7. Minimal change
8. Increase to align to actual expenditures
9. Minimal change to General Fund related school nutrition expenses, does not affect Nutrition Fund.
10. Transfer to Office of Innovation for increase to charter school administration
11. Morningside annex, bus leases, etc.





# Scenario 2: Preliminary FY2020 Budget by Object

	FY2019 Adopted			FY2020 Preliminary			
	Budget	% of Exp	Per Pupil	Budget	% of Exp	Per Pupil	Change
Salaries <sup>1</sup>	\$341,440,591	41.72%	\$6,650	\$348,087,546	40.90%	\$6,767	\$6,646,955
Other Compensation <sup>2</sup>	\$16,872,705	2.06%	\$329	\$18,931,918	2.22%	\$368	\$2,059,213
Employee Benefits <sup>3</sup>	\$187,208,277	22.87%	\$3,646	\$191,407,626	22.49%	\$3,721	\$4,199,349
Professional Services <sup>4</sup>	\$61,376,689	7.50%	\$1,195	\$68,649,931	8.07%	\$1,335	\$7,273,242
Purchased Property Services <sup>5</sup>	\$19,059,688	2.33%	\$371	\$18,874,390	2.22%	\$367	(\$185,298)
Other Purchased Services <sup>6</sup>	\$137,517,002	16.80%	\$2,678	\$148,775,582	17.48%	\$2,892	\$11,258,580
Supplies <sup>7</sup>	\$48,829,283	5.97%	\$951	\$48,033,545	5.64%	\$934	(\$795,738)
Property <sup>8</sup>	\$57,783	0.01%	\$1	\$42,783	0.01%	\$1	(\$15,000)
Operating Transfer <sup>9</sup>	\$2,896,084	0.35%	\$56	\$3,325,000	0.39%	\$65	\$428,916
Other Objects <sup>10</sup>	\$3,177,262	0.39%	\$62	\$2,748,506	0.32%	\$53	(\$428,756)
Other Uses <sup>11</sup>	\$0	0.00%	\$0	\$2,172,739	0.26%	\$42	\$2,172,739
<b>Total</b>	<b>\$818,435,364</b>	<b>100.00%</b>	<b>\$15,940</b>	<b>\$851,049,566</b>	<b>100.00%</b>	<b>\$16,545</b>	<b>\$32,614,202</b>

1. Step and placeholder for teacher salary increases offset by Woodson Park moving from traditional to partner school; also reflects move of the compensation reserve in FY19 from other purchased services to salaries.
2. Restructuring of Turnaround
3. Increase to TRS, unfunded pension, state health, and workers compensation
4. Increasing due to Woodson Park moving from traditional to partner school
5. Continued scaling down of central office costs
6. Charter School increases; also reflects move of the compensation reserve in FY19 from other purchased services to salaries.
7. Decreases in supplies, netted against increase textbooks.
8. Minimal change
9. Increased transfer for Innovations Office
10. Continued scaling down of central office costs
11. Money set aside as a reserve for schools to utilize during leveling



# Fund Balance Analysis

- All of the discussion so far has been about bringing the budget into balance; thereby, not making a concerted effort in increasing fund balance
- The District could close the gap and begin efforts at restoring fund balance
- With the current budget only having the gap closed to zero, the reserve would be approximately 8.2%

FY2020 Beginning Fund Balance	\$	70.3
FY2020 Potential Gain/Use of Fund Balance	\$	-
FY2020 Ending Fund Balance	\$	70.3
FY2020 Expenditures	\$	855.4
% of Expenditures		8.2%

- To increase the fund balance to 10% of anticipated expenditure, \$15 million must be identified and added to fund balance

FY2020 Beginning Fund Balance	\$	70.3
FY2020 Potential Gain/Use of Fund Balance	\$	15.0
FY2020 Ending Fund Balance	\$	85.3
FY2020 Expenditures	\$	855.4
% of Expenditures		10.0%



# Draft Calendar for Review

	<u>Item Description</u>	<u>Dates</u>
✓1	Board Meeting	Tuesday, September 5, 2018
✓2	Board Budget Commission Meeting	Thursday, September 20, 2018
✓3	Board Meeting: Review parameters.	Monday, October 8, 2018
✓4	Board Budget Commission Meeting	Thursday, October 18, 2018
✓5	Budget and Finance Advisory Committee (BFAC)	Thursday, October 18, 2018
✓6	Board Meeting; Board approves parameters	Monday, November 5, 2018
✓7	Budget and Finance Advisory Committee (BFAC)	Thursday, November 8, 2018
✓8	Board Budget Commission Meeting	Thursday, November 15, 2018
✓9	Board Meeting; Board reviews SSF approach.	Monday, December 4, 2018
✓10	Board Meeting	Monday, January 7, 2019
✓11	Budget and Finance Advisory Committee (BFAC)	Thursday, January 10, 2019
✓12	Governor's State of the State Address	Thursday, January 17, 2019
✓13	Board Budget Commission Meeting: State of the State; Tax Commissioner	Thursday, January 17, 2019
✓14	Board Meeting	Monday, February 5, 2019
✓15	Joint BFAC Budget Commission Meeting	Thursday, February 28, 2019
✓16	Joint BFAC Budget Commission Meeting	Thursday, February 28, 2019
✓17	Board Meeting	Monday, March 4, 2019
✓18	Budget and Finance Advisory Committee (BFAC): Gap Analysis	Thursday, March 14, 2019
✓19	Board Budget Commission Meeting; Gap Analysis	Thursday, March 21, 2019
✓20	Board Meeting	Monday, April 9, 2019
✓21	Budget and Finance Advisory Committee (BFAC)	Thursday, April 11, 2019
✓22	Board Budget Commission Meeting; Special Revenue, SPLOST, School Nutrition, Debt	Thursday, April 18, 2019



# Draft Calendar for Review

	<u>Item Description</u>	<u>Dates</u>
23	Board Meeting; Superintendent presents the Fiscal Year 2019 Budget to the Board (Tentative adoption)	Monday, May 6, 2019
24	First public budget hearing for Fiscal Year 2019 General Fund Budget	Monday, May 6, 2018
25	Conduct regional public meeting for Fiscal Year 2019 General Fund Budget (Inman)	Thursday, May 9, 2019
26	Conduct regional public meeting for Fiscal Year 2019 General Fund Budget (Benteen)	Tuesday, May 13, 2019
27	Board Budget Commission Meeting	Thursday, May 16, 2019
28	Conduct regional public meeting for Fiscal Year 2019 General Fund Budget (E Rivers)	Thursday, May 16, 2019
29	Conduct regional public meeting for Fiscal Year 2019 General Fund Budget (Best Academy)	Tuesday, May 20, 2019
30	Board Meeting; Superintendent presents the Fiscal Year 2019 Budget to the Board (Final Adoption)	Monday, June 3, 2018
31	Second public budget hearing for Fiscal Year 2018 General Fund Budget	Monday, June 3, 2018
32	Tax assessor provides final appraisal values to the District	TBD
33	Advertise and publish notice of tax rate and tentative budget	TBD
34	Advertise the first and second public hearings for the tax millage rates	TBD
35	Advertise the tax digest for the five year history Fiscal Years 2013-2018	TBD
36	Advertise the third public hearing for the tax millage rates	TBD
37	Hold the first and second public hearing on the tax millage rate	TBD
38	Final adoption of the tax millage rates for Fiscal Year 2019 (may require a called Board meeting (public hearings) depending on the county's schedule and millage rollback)	TBD
39	Hold the third public hearings for the tax millage rate	TBD
40	Deadline for millage rates to be delivered to Fulton County Tax Commissioner	TBD



# Wrap-Up and Next Steps

- Next Commission meeting May 16, 2019
- First public budget hearing for Fiscal Year 2020 General Fund Budget and Tentative Adoption
  - May 6, 2019
- Conduct Regional Public Meetings on FY2020 Budget. All at 6 p.m.
  - May 9, 2019 - Inman MS (Grady Cluster/District 3)
  - May 13, 2019 - Benteen ES (Jackson Cluster/District 1)
  - May 16, 2019 – E. Rivers ES (N. Atlanta Cluster/District 4)
  - May 20, 2019 – BEST Academy (Douglass Cluster/District 5)
- Second public budget hearing for Fiscal Year 2020 General Fund Budget and Final Adoption
  - June 3, 2019



# Goals Follow-up

- Reach alignment on the tentative FY2020 budget recommendations for the Special Revenue Fund, SPLOST Fund, School Nutrition Fund, and Student Activity Fund for tentative Adoption May 6
- Reach alignment on the tentative FY2020 General Fund Revenue and Expenditure recommendations for tentative adoption May 6



# Appendix: Budget

# Guiding Principles for Revenue Consideration

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

- If the budget contemplates significant investments in strategic priorities above current operational costs
- If the Board can identify that the District is making continuous improvement toward using all available resources (*including special revenue, partnerships, SPLOST, and general funds*) in a more efficient and effective manner
- If the budget proposals support the District's transformational strategy
- If mandatory expenses (pension, MOE, healthcare, etc.) increased to a point where they were significantly impeding on the ability to accomplish the District's mission and vision
- If the Board believed that not raising the millage rate would impede the District's ability to deliver on promises to stakeholders (signature programs, turn-around, whole-child development, to address equity)
- If unfunded mandates emerge from the General Assembly
- If there is significant loss of long-standing revenue streams
- If the increase will not inhibit the economic stability of local neighborhoods

**The Board will consider utilizing the amount of fund balance above 7.5% of prior years budgeted expenditures under the following conditions:**

- To fund one-time expenditures that are nonrecurring in nature and which will not require additional future expense outlays for maintenance, additional staffing or other recurring expenditures
- To pilot new programs or to fund other short-term priorities of the Board
- To meet emergencies and unexpected expenses throughout the year





# Guiding Principles for Expenditure Consideration

- Depth vs. Breadth with unfavorable revenue projections and increasing mandatory costs, a focus should be on making deeper investments in specific parameters instead of distributing funds over too many disparate priorities
- Budget parameters should be in alignment with the District mission, vision, strategic plan, and with the charter system operating model



# FY2020 Resource Parameters:

1. The District will implement the expenditure parameters using the current millage rate or will set a new millage rate using the Board's Guiding Principles for Revenue Consideration to support the mission and vision of the District.
2. The District will continue to identify grant-generating opportunities, assess the required millage rate, and/or seek additional business, philanthropic and community partnerships in an effort to support the ongoing transformation of APS.
3. The District will maintain a fund balance between 7.5% and the statutory limit of 15% projected expenditures.
4. The District will analyze and explore all funding sources including grants and special revenue to maximize resources and supplement the general fund.
5. The District, with support and collaboration from other stakeholders, will continue to identify and encourage grant-generating opportunities, especially through our Partnerships Office.
6. The District will identify and sunset ineffective programs to redirect human resources and funding where possible.
7. The District will pursue representative oversight and input on all extended or new Tax Allocation Districts (TADs) and will work to maximize the benefit to the district of all current TADs.
8. The District will analyze, track, and minimize the loss to revenue from all proposed abatements by requesting a public cost analysis, not just for the project as a whole, but also for each governmental body that is affected by the abatement.
9. The District will seek to maintain coterminous boundaries with the City in order to protect the APS tax base.



# FY2020 Expenditure Parameters:

1. The District will allocate resources pursuant to the District's definition of equity through the Student Success Funding (SSF) formula and the equity policy.
2. The District will continue investing in the Turnaround Strategy, providing additional support and interventions for schools that have been chronically struggling on the state accountability metric (in support of the District's mission that every student will graduate ready for college and career, and the vision of being a high-performing school District).
3. The District will recruit, develop, retain, and promote high-quality staff by investing in a robust talent strategy that includes a multi-year compensation model, pipeline development work, professional development, and coaching and career pathways (in support of the Talent component in the District's Strategic Plan).
4. The District will continue implementing its charter system operating model and core components of signature programming, cluster and flexibility funds (through SSF), investments in a College and Career Academy, and a community engagement strategy (in support of the District's mission that every student will graduate ready for college and career, and the vision of engaged families) through a coherent District-wide academic system.
5. The District will fund pension obligations in accordance with State statute and actuarial standards.
6. In support of the charter system model, the District will continue funding through SSF a plan to increase transparency distributing funding equitably to drive innovation and autonomy with accountability so that Principals and local GoTeams can make decisions aligned with their specific needs with a focus on:
  - investments in Pre-K through 3rd grade to ensure all students are reading by the end of 3rd grade.
  - whole-child development, including positive behavior supports, arts and athletics.
  - leadership development.access to quality Early Childhood Education.
7. In support of the Facilities Master Planning process, the District will realize the impact of facility upgrades, expansions, and improvements on the General Fund and will support the necessary allocation of funds that adequately maintain the ongoing operational costs (i.e. custodial services and preventative maintenance).
8. The District will recognize the value of citizen input and communications by investing in an adaptable communication and engagement system.



# Function Descriptions

## Code 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. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. Note: Counselors and Technology Specialists funded through QBE are allowable charges to this function for expenditure control purposes.

### **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. Effective FY 2018 – All Instructional Staff Training (professional development) costs will be reported using Function 2213. Training and professional development for other, non-instructional employees should be reported in their respective functions.

### **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. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. It should be noted that the salary of a teacher who is attending training would still be reported in function 1000.

### **2220\* EDUCATIONAL MEDIA SERVICES**

Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.

### **2230 FEDERAL GRANT ADMINISTRATION**

Activities concerned with the demands of Federal Programs grant management. Federal Indirect Cost Charges should continue to be charged to 2300-880.

\*2210, 2213, and 2220 roll-up to Staff Services



# Function Descriptions

## **23008 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.

## **25008 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.

## **2600 MAINTENANCE AND OPERATION OF PLANT SERVICES**

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.

## **28008 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.

## **29008 OTHER SUPPORT SERVICES**

All other support services not properly classified elsewhere in the 2000 series.

## **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.

## **5000 OTHER OUTLAYS**

Outlays which cannot be properly classified as expenditures, but require budgetary or accounting control. Transfers to other funds are recorded as 5000-930.

## **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. Interest on current loans (repayable within one year) is charged to function 2500.

\*2300, 2500, 2800, and 2900 roll-up to General Administration



# Appendix: Human Resources

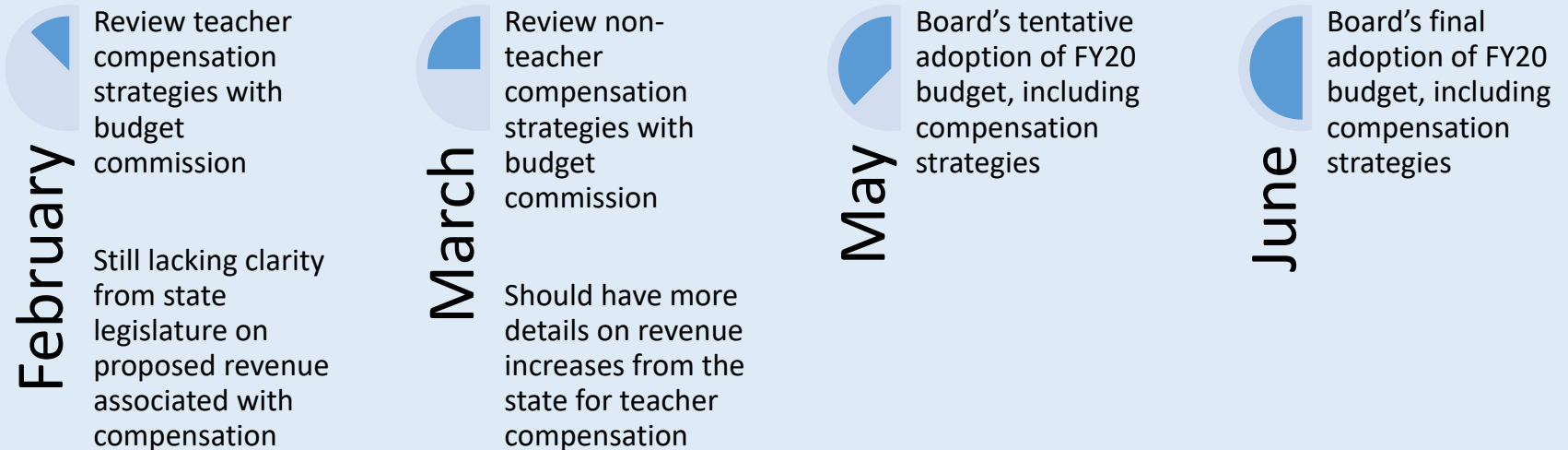


# Timeline

By FY19, the district completed the investments needed to fully implement the compensation study pay parity recommendations and began the transition to a strategic compensation program. With strategic compensation, the compensation department undertakes the following activities each year in preparation to make recommendations to the Board and administration during the budget cycle:

- analyze the market for competitiveness, inflation and living wage,
- consider compensation strategies that improve recruitment and retention issues,
- assess legislative and external factors that may affect compensation,
- consider position reclassification requests, and
- review specific employee groups on a rotating schedule.

**Therefore, the timeline for the FY20 compensation strategy is as follows:**



# FY20 Compensation Recommendations

Pay raises for certified staff

Teacher career pathway stipends

Pay raises for non-teaching staff

Pay parity





# Pay raises for certified staff

There are about 3,000 teachers, media specialists, International Baccalaureate (IB) Specialists and Signature Program Specialists on APS' teacher pay scale. APS does not utilize the state teacher pay scale. The current scale was established by the compensation study in 2015 as part of our strategy to address pay parity.

There are about 500 instructional coaches, special education lead teachers, counselors, psychologists, social workers, behavior specialists and similar positions on the APS' Instructional Support (IS) pay scale. (The IS scale is ~4% higher than the teacher scale.)

A recommendation was presented at February Budget Commission meeting to increase steps 3-13 of the teacher pay scale to address retention issues and market competitiveness where we dip significantly below metro area.

However, the state passed a budget with a pay increase of \$3,000 for each certified employee, even though the state QBE allotment is not providing equivalent funding and it is not aligned with our strategic recruitment and retention needs.

Therefore, the recommendation for FY20 is a blend between our strategic needs and the intent of the state budget proposal. It keeps the structure of our pay scales intact and follows our pay parity strategy, while providing an average pay raise of \$3,000 (4.85% increase). This is the largest teacher pay increase in APS in 5 years.

The need to address retention in years 3-6 and market competitiveness in years 6-13 will need to be revisited during the FY21 budget planning process.

In the past, the district has provided \$1,000 one-time payments to active, full-time employees who are not eligible for a step increase (above the top step or paid above their years of experience). The proposal is to increase that to \$3,000 to match the state proposal for FY20 only.



# Pay raises for certified staff

Recommendation	# Empl.	Cost (with benefits)
Step increase for all eligible employees on Teacher Pay Scale (average 1.6% raise)	2,947	\$3,663,062
Increase teacher pay grades T4 (Bach.) & T5 (Mast.) by 3.5% and adjust starting salary	2,269	\$5,840,602
Increase teacher pay grades T6 (Spec.) & T7 (Doct.) by 2.5%	678	\$1,716,330
Step increase for all eligible employees on Instructional Support Pay Scale (average 1.7% raise)	399	\$784,301
Increase Instructional Support pay grades IS4, IS5, IS6 by 1.5%	399	\$700,268
\$3,000 one-time payment for everyone off-step or above the pay grade on Teacher & IS scales	154	\$468,699
<b>Total</b>		<b>\$13,173,262</b>



# Pay raises for certified staff

This plan keeps the structure of our pay scales intact and allows us to move forward with planning, despite continually changing pay raise figures from the state.

If each teacher received exactly \$3,000:

- Average raise = 4.84%
- Minimum raise = 3.07%
- Maximum raise = 6.07%

By customizing the increases to the format of our existing pay structure:

- Average raise = 4.85%
- Minimum raise = 2.5% (top step)
- Maximum raise = 6.09%
- Minimum amount = \$1,174
- Maximum amount = \$4,208
- Average amount = \$3,028
- # below \$3,000 = 1,533
- # above \$3,000 = 1,403



# Teacher career pathway stipends

- Supplemental duty stipends target retention of effective teachers through compensation for increased roles and responsibilities rather than experience alone
- A distributed leadership model increases support available to novice and struggling teachers and builds capacity for future leadership roles.
- Next year, the district's new teacher mentoring model is shifting to more school-based support for new teachers, and therefore a new stipend is needed for one new teacher mentor per school.
- Currently, stipends represent only 4-6% of a teacher's salary in APS. Stipends need to be at least 15% of salary to be meaningful. The recommended strategy is to increase them slightly each year towards the 15% goal.

Stipend Name	# Schools	Quantity	# Empl.	Increase \$	Total Cost	New Stipend Amount
Department Chair HS	11	5	55 \$	500.00	\$ 27,500.00	\$ 2,500.00
Department Chair MS	12	5	60 \$	500.00	\$ 30,000.00	\$ 2,000.00
Team Lead ES	40	6	240 \$	500.00	\$ 120,000.00	\$ 1,500.00
Dept. Chair Alternative	2	5	10 \$	500.00	\$ 5,000.00	\$ 2,500.00
New Teacher Mentor	65	1	65 \$	1,000.00	\$ 65,000.00	\$ 1,000.00
Cooperating Teacher			160 \$	300.00	\$ 48,000.00	\$ 500.00
<b>Total</b>					<b>\$ 295,500.00</b>	



# Pay raises for non-teaching staff

- In some past years, APS has provided pay raises to teachers, but not to non-teachers. Over time, this practice results in little to no pay increase when a teacher promotes to a non-teaching role.
- It is important to invest in non-teaching pay scales to keep them competitive and provide pay increases for traditional promotional pathways (i.e. teacher to instructional coach to assistant principal).
- APS wants to retain high quality employees who support teaching and learning in schools, either directly or indirectly.
- The non-teacher pay scales include pay grades 111-140. The lower pay grades fell below the living wage in 2019 and investments are needed to maintain a living wage.
- The state's final budget recommends a 2% increase for bus drivers, cafeteria workers, and school nurses.
- The recommendation for FY20 is to increase the non instructional pay grades 111-140 by 1% and give a step increase. Average raise for pay grades 111-124 would be 2.45% and for 125-140 would be 2.2%.)
- In the past, the district has provided \$1,000 one-time payments to active, full-time employees who are not eligible for a step increase (above the top step or paid above their years of experience).

## Pay Grades 111-124

Includes most support & auxiliary staff, secretaries, school resources officers, paraprofessionals, etc.

## Pay Grades 125-131

Includes analysts, specialists, managers, supervisors, etc.

## Pay Grades 132-140

Includes asst. directors, directors, coordinators, asst. principals, principals, etc.



# Pay parity

- As the duties and nature of jobs change over time, there is a need to annually review employee groups and positions for pay parity to ensure that the work of comparable positions and people are equally compensated.
- For FY20, the following employee groups are recommended for pay parity adjustments:

Position Group	Adjustment	Cost (incl. benefits)
School Resource Officers	Add 10 holidays to work schedule (total = 12)	\$55,000
JROTC Instructors	Put remaining 211-day HS instructors on 231-day schedule, adjust local supplement, adjust stipends for rifle, color guard and drill	\$190,000
Bus Monitors	Convert all 42 hourly bus monitors to full time status with benefits (4 hrs/day)	\$167,000
Special Ed Paraprofessionals	Convert 38 of 160 hourly paraprofessionals to full time status with benefits (7.5 hrs/day)	\$1,000,000
Position Reclassifications	Adjust pay scale placement following reclassification process (also legal reasons)	\$219,000
Total General Fund Cost		\$1,631,000

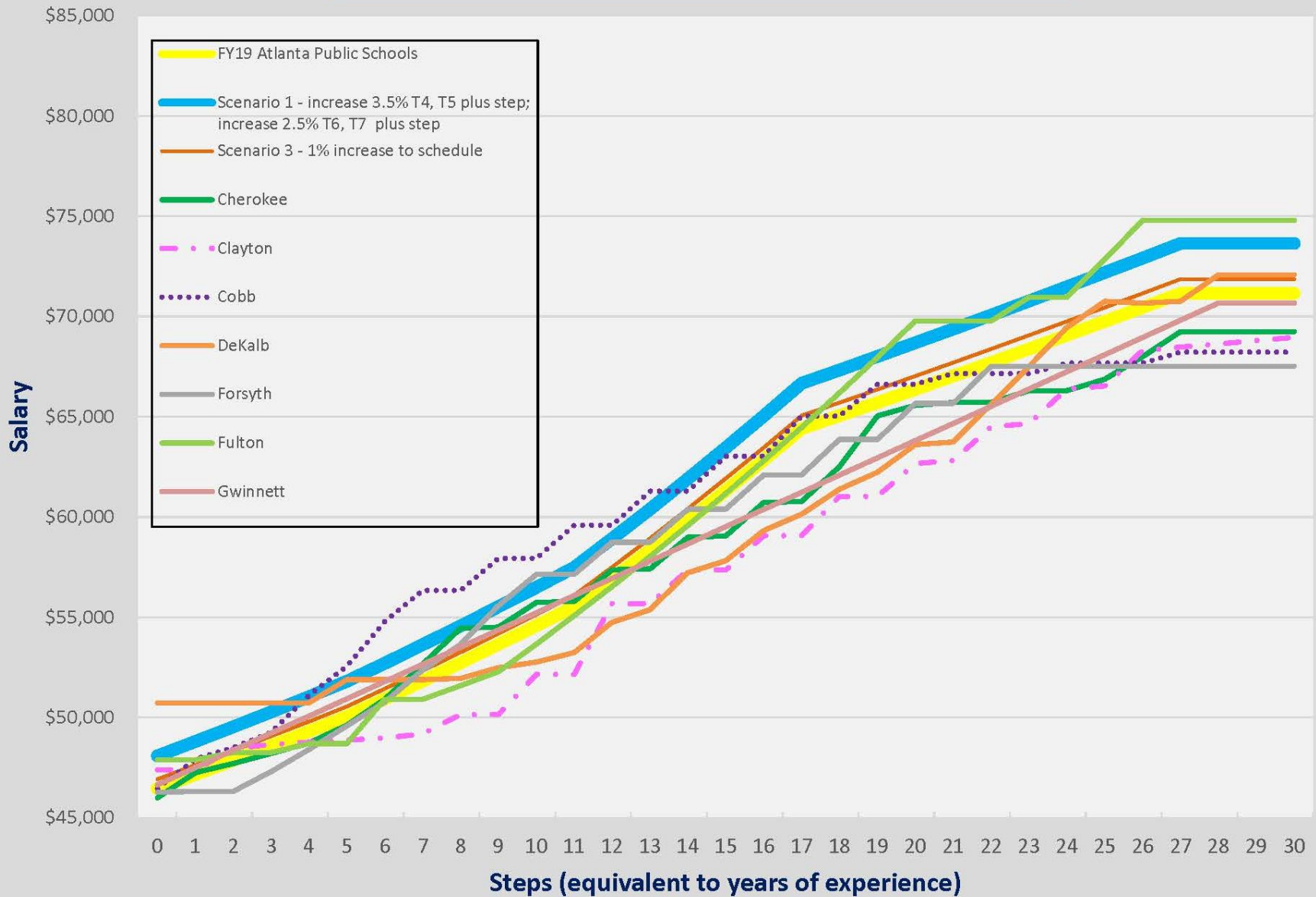


# Considerations

- APS usually spends about half of its \$12m compensation budget on teachers and the other half on non-teachers. To fully invest in pay raises equivalent to state plan (\$3,000 per person) essentially redirects all \$12m to the teacher and instructional support pay scales.
- In all of these scenarios, the certified positions named by the Gov. that are administrative (leadership) are not targeted to receive \$3,000: Assistant Principals, Principals, Associate Superintendents, Superintendent. They are on the central office pay schedule and their step increase may be less. Principals and AP's have gotten significant raises in the past 2 years. (\$3,000 raise per certified administrator would cost an additional \$656k and take them off of their step.)
- All of these scenarios are less than what neighboring districts will likely be doing. Some are doing a step plus \$3,000 on teacher pay scale. (Many don't have the higher IS pay scale.) Average % increase for non-teachers in metro area is expected to be 5-6%. These recommendations do not address market competitiveness or living wage.
- APS makes significant investments in lower class sizes, paid holidays and wrap-around services (extra personnel in schools). Those costs were highlighted in February budget commission materials.
- APS will likely need to hold salary hearings due to the increase in the state pay scale resulting in a decrease in the local supplement.



## FY20 Proposed APS Teacher Salaries -- Bachelors Degree

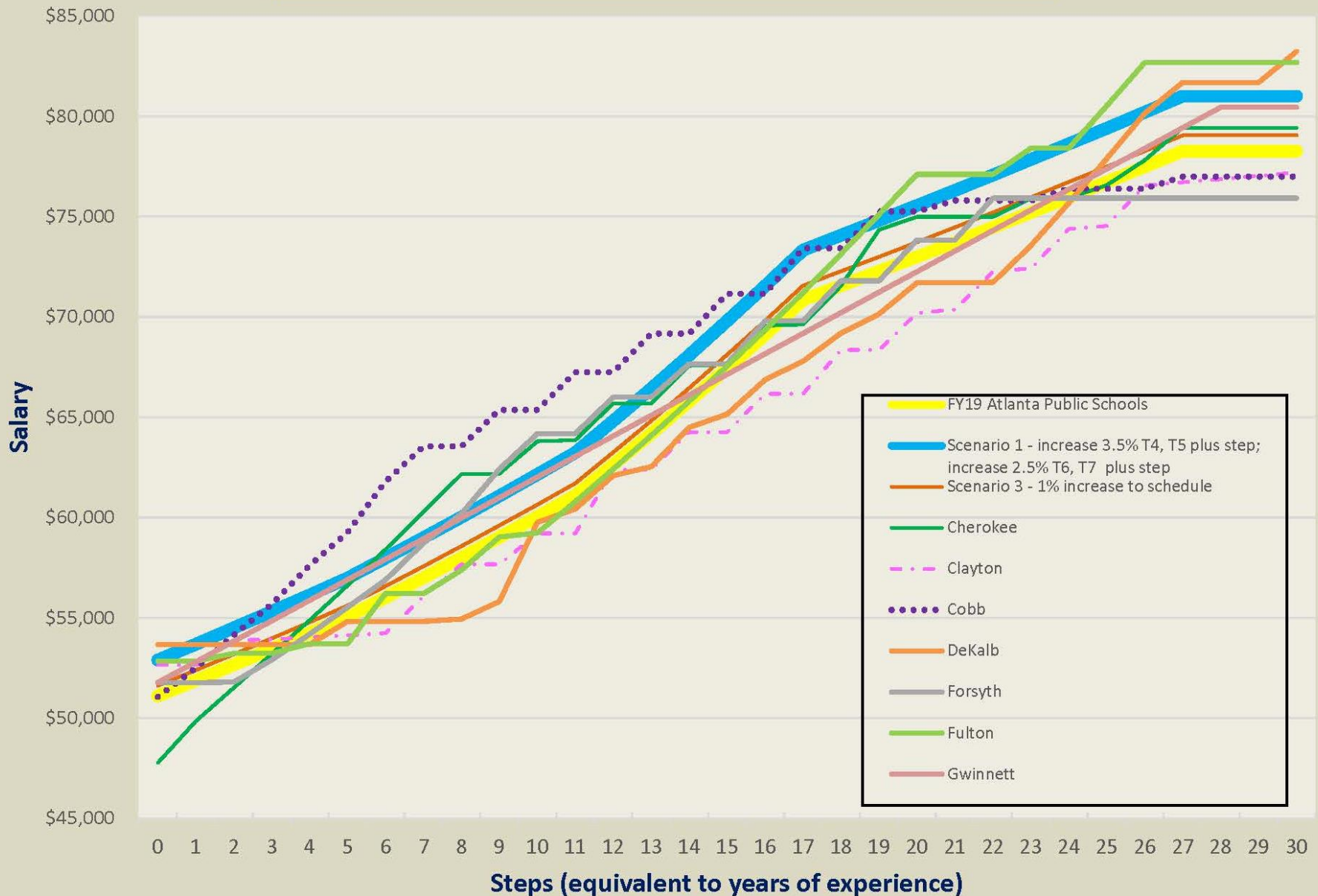


Metro districts are modeled assuming an increase in each step by \$3,000





# *FY20 Proposed METRO Teacher Salaries -- Master's Degree*



Metro districts are modeled assuming an increase in each step by \$3,000

