



**ATLANTA PUBLIC SCHOOLS
BOARD OF EDUCATION
BUDGET COMMISSION**

February 16, 2023

AGENDA

- ☐ Governor's State of the State
- ☐ FY2024 Preliminary Revenue Assumption
- ☐ Current Budget Development Process Update
- ☐ FY2024 Budget Primer



GOVERNOR'S STATE OF THE STATE

Governor's Proposed Budget Highlights:

MIDYEAR – FY 2023

- \$423,280,205 to fully fund local education authorities for the employer share of increasing the per-member, per-month rate for certified school employees to \$1,580 effective January 1, 2023. [Impact to APS, TBD](#)
- \$155,700,000 in one-time grant funding for K-12 education: \$115,700,000 to fund school security grants in the amount of \$50,000 per school, \$25,000,000 to support learning loss grants, and \$15,000,000 to support paraprofessionals with bachelor's degrees seeking teaching certificates. [Impact to APS, TBD](#)
- \$128,239,861 for a midterm adjustment in the Quality Basic Education (QBE) program. [Impact to APS, TBD](#)
- \$26,411,756 for the State Commission Charter Schools supplement for an increased per pupil cost and 0.7 percent decrease in enrollment at state charter schools. [Impact to APS, TBD](#)

Governor's Proposed Budget Highlights:

FY2024

- \$846,122,505 to fund the state share of employer increases on certified educators who participate in SHBP. [Impact to APS, TBD](#)
- \$303,242,508 for the Department of Education to adjust the state base salary schedule to increase salaries for certified personnel by \$2,000. [Impact to APS, TBD](#)
- \$127,180,022 for enrollment growth and training and experience to recognize a 0.4 percent increase in enrollment, bringing the total number of full-time equivalent (FTE) students funded in FY 2024 to 1.74 million students and over 136,000 teachers and administrators. [Impact to APS, TBD](#)
- \$26,933,036 to fully fund school counselor ratio for all categories of students pursuant to HB 283 (2013 Session). [Impact to APS, TBD](#)
- \$20,673,182 for the State Commission Charter Schools supplement to recognize an increased per pupil cost and 0.7 percent decrease in enrollment at state charter schools. [Impact to APS, TBD](#)
- \$226,985,000 in bonds for construction and renovation projects for local school systems. \$22,820,000 in bonds to replace 259 school buses. [Impact to APS, TBD](#)

The Governor's budget is just a proposal. The State legislature will ultimately have the final say in allocating new funds for schools through the remainder of this year and then passing a 2024 budget this summer.

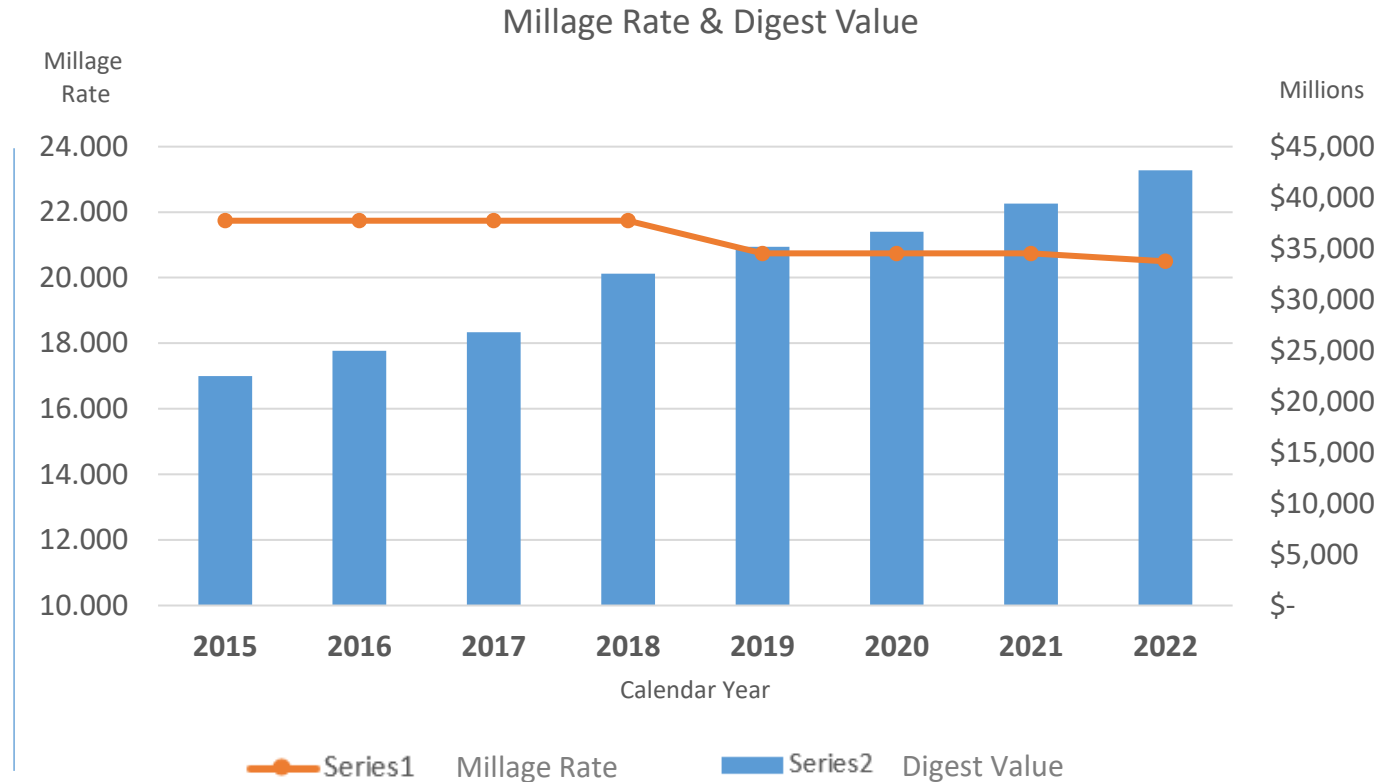


REVENUE ASSUMPTIONS

Considerations for Discussion / Millage Rate

LOCAL

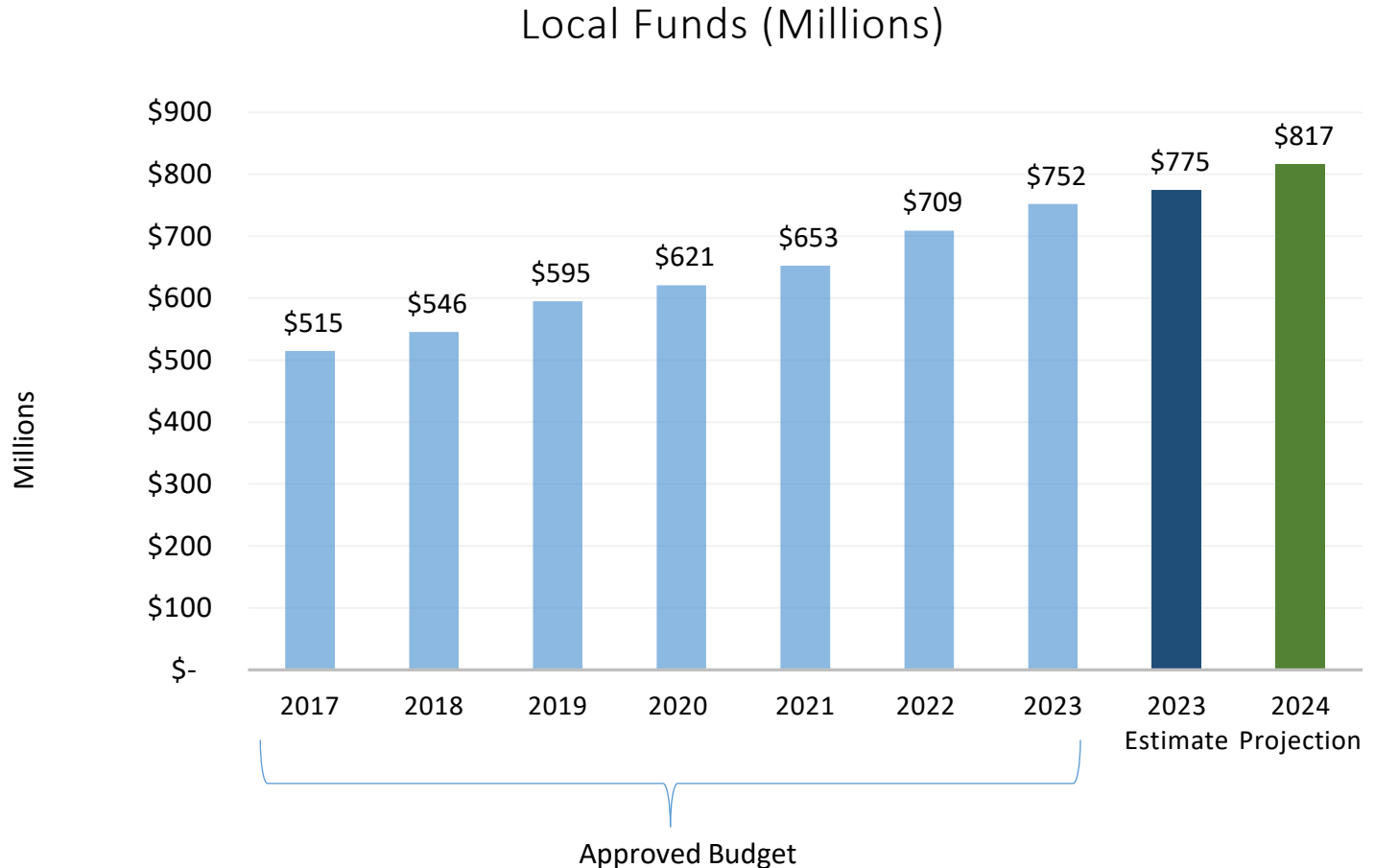
- A mill of tax is equal to \$1 per \$1,000 of assessed valuation
- Total millage decreased by one mill to 20.740 in 2019
- It is at the lowest rate since the Great Recession. With the current rate of 20.50 mill.



Considerations for Discussion

Local

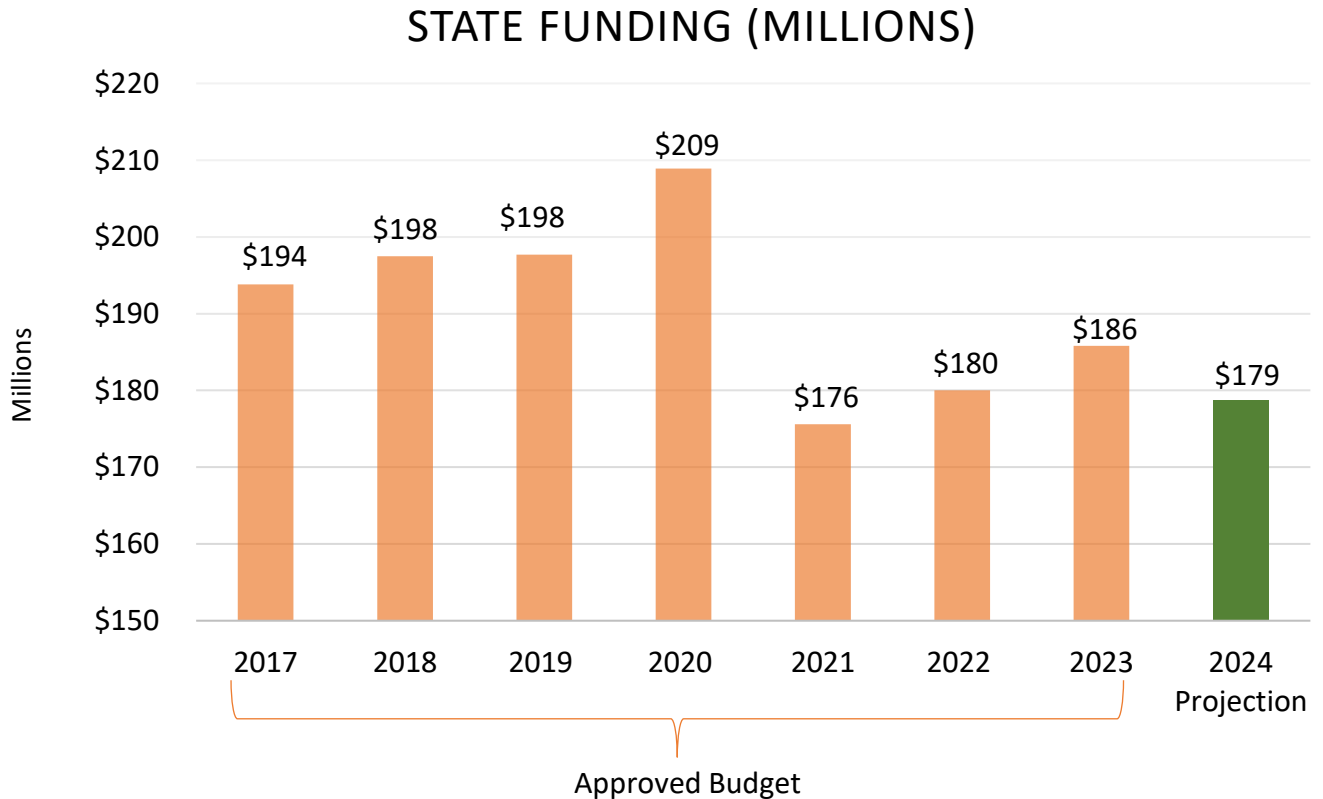
- Revenue collections for FY 2023 are higher than anticipated
- Property tax and TAVT revenues are higher than anticipated
- Revenues for FY 2024 have been projected based on the estimated collections for the current fiscal year



Considerations for Discussion

STATE

- TRS reimbursement from the State-rate will remain at 19.98%
- Assumes State grants will remain the same from FY2023 to FY2024
- Does not include the state health costs for certified employees to be covered by the State

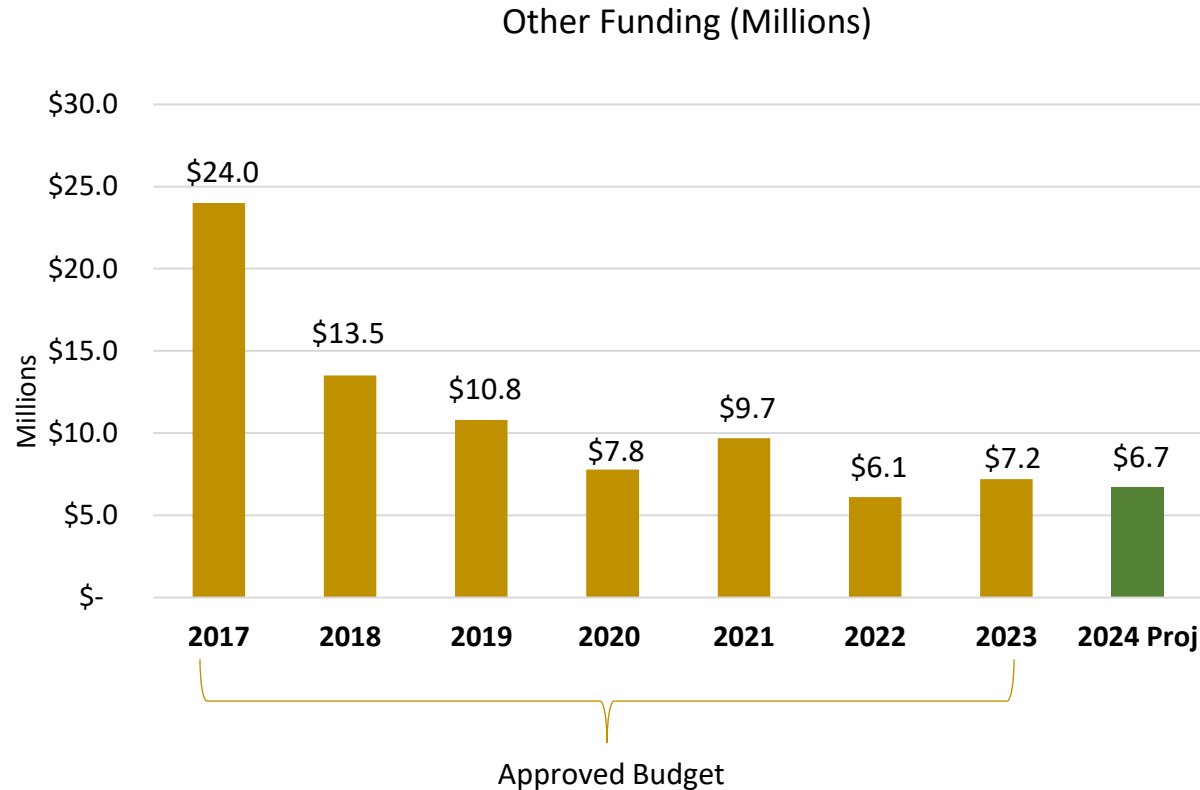


Considerations for Discussion

OTHER

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

- We assume this revenue source will remain flat.





BUDGET PROCESS REVIEW

3 Year History of Budget by Object

	FY2021 Approved			FY2022 Approved			FY2023 Approved		
Budget in millions	Budget	% of Exp	Per Pupil	Budget*	% of Exp	Per Pupil	Budget*	% of Exp	Per Pupil
Salaries	\$354.04	42.00%	\$6,789	\$374.79	41.43%	\$7,360	\$409.44	42.03%	\$8,393
Other Compensation	\$16.20	1.92%	\$311	\$18.77	2.08%	\$369	\$16.92	1.74%	\$347
Employee Benefits	\$186.44	22.12%	\$3,575	\$193.70	21.41%	\$3,804	\$205.42	21.09%	\$4,211
Professional Services	\$67.53	8.01%	\$1,295	\$74.55	8.24%	\$1,464	\$79.89	8.20%	\$1,638
Purchased Property Services	\$22.06	2.62%	\$423	\$22.30	2.46%	\$438	\$24.73	2.54%	\$507
Other Purchased Services	\$153.11	18.16%	\$2,936	\$162.42	17.96%	\$3,190	\$179.06	18.38%	\$3,671
Supplies	\$35.61	4.23%	\$683	\$43.07	4.76%	\$846	\$43.56	4.47%	\$893
Property	\$0.70	0.08%	\$13	\$1.25	0.14%	\$25	\$0.92	0.09%	\$19
Operating Transfer	\$4.44	0.53%	\$85	\$5.31	0.59%	\$104	\$10.86	1.11%	\$223
Other Objects	\$2.78	0.33%	\$53	\$8.44	0.93%	\$166	\$3.41	0.35%	\$70
Total	\$842.92	100.00%	\$16,163	\$904.60	100.00%	\$17,765	\$974.19	100.00%	\$19,970

Notes:

- In FY 2023 Psychologist, Social Workers and Nurse positions moved from CARES to General Fund
- Increase in Employee Benefits due to TRS rate increase, increase to pension, along with salary increase

3 Year History of Budget by Function

	FY2021 Approved			FY2022 Approved			FY2023 Approved		
	Budget*	% of Exp	Per Pupil	Budget*	% of Exp	Per Pupil	Budget*	% of Exp	Per Pupil
*Budget in millions									
Instruction	\$555.40	65.89%	\$10,650	\$593.94	65.66%	\$11,664	\$618.45	63.48%	\$12,678
Pupil Services	\$49.31	5.85%	\$946	\$37.90	4.19%	\$744	\$60.72	6.23%	\$1,245
Staff Services	\$42.16	5.00%	\$809	\$51.53	5.70%	\$1,012	\$59.33	6.09%	\$1,216
School Admin	\$41.70	4.95%	\$800	\$43.34	4.79%	\$851	\$42.76	4.39%	\$877
General Admin	\$36.98	4.39%	\$709	\$44.43	4.91%	\$872	\$47.88	4.92%	\$982
Maintenance & Ops	\$79.71	9.46%	\$1,528	\$92.48	10.22%	\$1,816	\$100.20	10.28%	\$2,054
Transportation	\$31.90	3.78%	\$612	\$33.86	3.74%	\$665	\$37.69	3.87%	\$773
School Nutrition	\$0.38	0.04%	\$7	\$0.38	0.04%	\$7	\$0.38	0.04%	\$8
Other Outlay	\$4.44	0.53%	\$85	\$5.31	0.59%	\$104	\$5.56	0.57%	\$114
Debt	\$0.93	0.11%	\$18	\$1.44	0.16%	\$28	\$1.22	0.13%	\$25
Total	\$842.92	100.00%	\$16,163	\$904.60	100.00%	\$17,765	\$974.19	100.00%	\$19,970

Notes:

- In FY 2023 there was a shift between Instruction and Pupil Services
- The increase in Pupil Services is due to the Social Worker and Nurse positions being moved from CARES to General Fund
- Increase in Staff Services due to an increase in FTE's in the Divisions of Academics and Schools

Budgeting for Student Outcomes

Timeline & Activities

FY23 BUDGET DEVELOPMENT TIMELINE AND ACTIVITIES	Dates
Department Budget Kickoff Training for FY2024	✓ Jan. 10 & Jan. 12
Release Department & School budget templates	✓ Jan. 10 ✓ Jan. 19
Principal's Budget Training for FY2023	✓ Jan. 24
Budget Support Sessions for Schools	✓ Ongoing
FY23 Budget Training Sessions for Departments - Virtual (Allovue)	✓ Jan. 18 & Feb. 1
Budget Support Sessions for Departments	✓ Ongoing
Mid-point Check-in	✓ Week of Feb. 6
FY2023 Proposed Staffing Conferences	Feb. 21 – Feb. 24
DEADLINE: BUDGETS CLOSE for Schools and Departments – 5PM	Mar. 1
Senior Cabinet will retreat for deliberation and decision-making to determine what to include in the final request to present at regional meetings, public hearings, and tentative adoption	Mar. 28 (Tentative)



FY2024 Budget Primer

- Executive Summary
- About Atlanta Public Schools
- FY2024 Budget Development
- About the Budget Process
- Strategic Plan
- Innovations and Strategy
- Current Budget Recap
- Economic Context
- Expenditure Assumptions



Primer Highlights-What's New..



Alignment of
FY2024
Expenditure
parameters with
the Board Goals
and Guardrails



Current year district
highlights and
strategic goals
including the APS 5:
data, curriculum and
instruction, whole
child intervention,
personalized
learning, and
signature
programming



“Budgeting for
Student Outcomes”
–Departmental
Budgeting



An overview of
current economic
context which
discusses President
Biden’s whole child
investments and
educator
recruitment and
retention efforts



Increasing
mandatory costs
for the State
Health Benefit
Plan Employer
Contribution
Rate



OpenGov Budget Software Implementation

- ☐ Reporting and dashboard tool to improve transparency (including CARES Funds)
- ☐ Building an interactive budget book for FY 2024
- ☐ Integration with Lawson will start in March
- ☐ Will build dashboards and reports for every division and school
- ☐ Goal to build department budgets within the tool to improve efficiencies



WRAP UP and NEXT STEPS

Next Commission Meeting:
March 16, 2023

AGENDA:

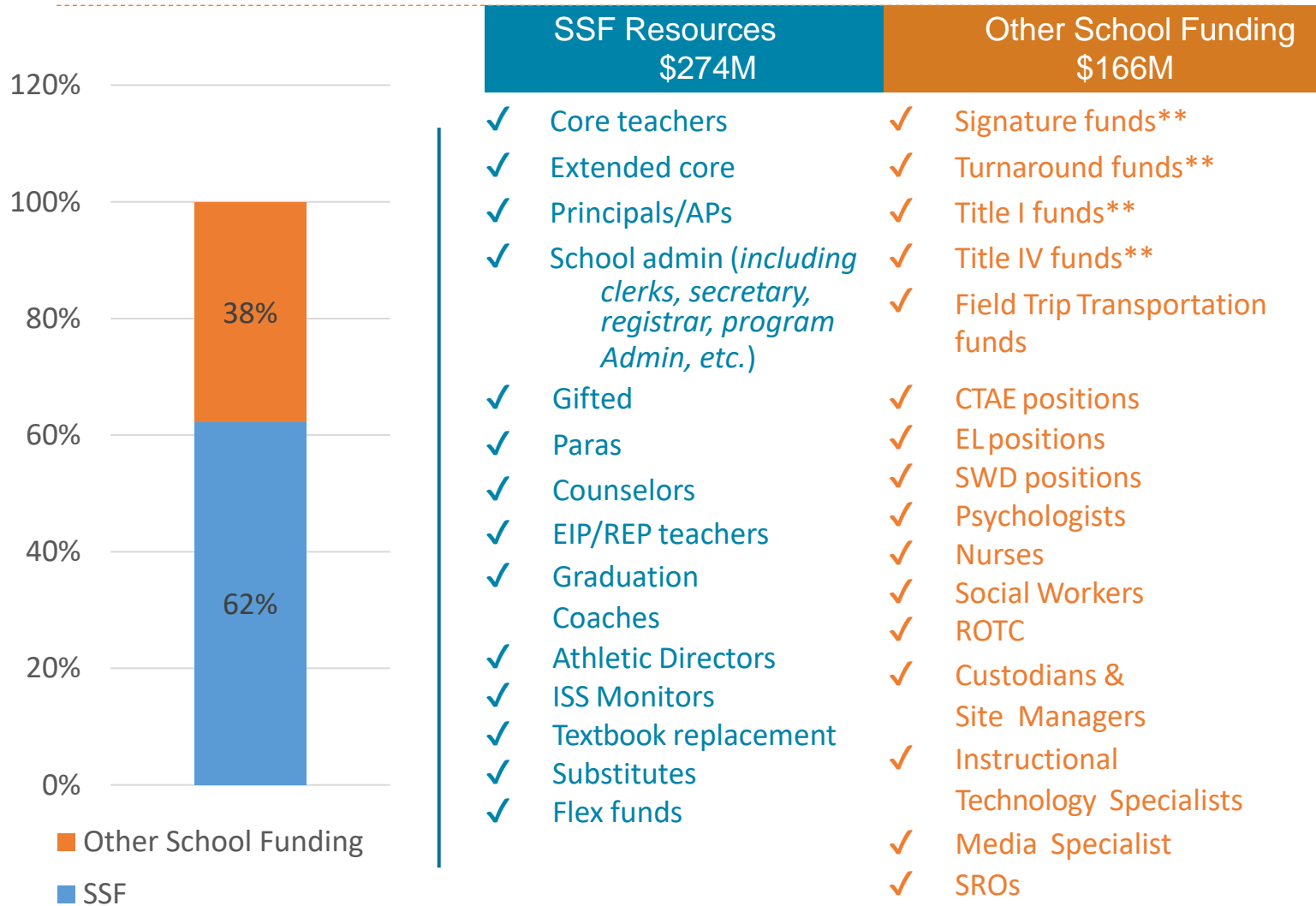
- Legislative Update
- Revenue vs Expenditure Analysis
- Compensation Strategy



ATLANTA
PUBLIC
SCHOOLS

APPENDIX

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



***Flexibility within resources exists*



FY24 SSF ALLOCATION OVERVIEW

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

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



HISTORY OF SSF WEIGHTS

Grade Level

	FY19	FY20	FY21	FY22	FY23	FY24
Kindergarten	.60	.65	.60	.60	.60	.60
1 st Grade	.25	.30	.25	.25	.25	.25
2 nd Grade	.25	.30	.25	.25	.25	.25
3 rd Grade	.25	.30	.25	.25	.25	.25
4 th Grade		.10				
5 th Grade		.10				
6 th Grade	.05	.05	.05	.03	.03	.03
7 th Grade			.02			
8 th Grade			.02			
9 th Grade	.05	.05	.02	.03	.03	.03
10 th Grade			.02			
11 th Grade			.02			
12 th Grade			.02			

Prior Academic Performance

School Level	FY19	FY20	FY21	FY22	FY23	FY24
Elem.	.10	.10	.10	.10	.10	.10
Middle	.10	.10	.10	.10	.10	.10
High	.05	.05	.05	.05	.05	.05



HISTORY OF SSF WEIGHTS

Poverty	FY19	FY20	FY21	FY22	FY23	FY24
Elem.	.50	.55	.50	.50	.50	.50
Middle	.45	.50	.50	.50	.50	.50
High	.60	.55	.50	.50	.50	.50

Concentration of Poverty	FY21	FY22	FY23	FY24
Elem.	.06	.06	.06	.05
Middle	.06	.06	.06	.05
High	.06	.06	.06	.05

Early Intervention (EIP) and Remedial Education Programs (REP)

	FY21	FY22	FY23	FY24
Elem.	1.05	1.05	1.05	1.05
Middle	1.05	1.05	1.05	.40
High	1.05	1.05	1.05	.40



HISTORY OF SSF WEIGHTS

Special Education	FY19	FY20	FY21	FY22	FY23	FY24
Elem.	.03	.03	.03	.03	.03	.05
Middle	.03	.03	.03	.03	.03	.05
High	.03	.03	.03	.03	.03	.05

English Learners	FY19	FY20	FY21	FY22	FY23	FY24
Elem.	.10	.15	.15	.15	.15	.20
Middle	.10	.15	.15	.15	.15	.20
High	.10	.15	.15	.15	.15	.20

Gifted and Gifted Supp.	FY19	FY20	FY21	FY22	FY23	FY24
Elem.	.60	.60	.60	.60	.60	.60
Middle	.60	.60	.60	.60	.60	.60
High	.60	.50	.50	.50	.50	.50

Small School	FY19	FY20	FY21	FY22	FY23	FY24
Elem. 450	.40	.40	.40	.40	.40	.30
Middle 550	.40	.40	.40	.40	.40	.30
High 650	.40	.40	.40	.40	.40	.30



CHANGES IN ENROLLMENT AND BASE

- Changes in enrollment are typically the most impactful change in your allocation from one year to the next. If your budget has a LARGE surplus or deficit, the FIRST thing you should do is revisit enrollment. If there are big swings at your school, check your class-size and adjust your staffing as appropriate.
 - MOST schools can be balanced by simply aligning staff to their current year's enrollment projection
- The base allocation for SSF will adjust each year to account for changes in average salaries, increases in compensation, and changes in benefit costs.



BASELINE SERVICES

Positions

- Principal (ES, MS, HS)
- Assistant Principal (ES, MS, HS)
- School Secretary (ES, MS, HS)
- Counselor (ES, MS, HS)
- School Clerk (ES, MS, HS)
- ISS Monitor (MS, HS)
- Registrar (HS)
- Graduation Coach (1.0 HS)
- Flex Teacher (ES, MS, HS-1.5)

Teacher Grade Level	Student: Teacher Ratio
K-3	21
4-5	23
6-8	24
9-12	25

Resource Type	\$ per School
Cluster	\$35,000

Resource Type	\$ per Pupil Elementary	\$ per Pupil Middle	\$ per Pupil High
Supplies & Materials	\$106	\$101	\$135
Substitutes	\$180	\$180	\$180
Additional Flex	\$40	\$40	\$40
Textbooks (Replenishments)	\$53	\$53	\$53



CHANGES IN ALLOCATIONS OUTSIDE OF SSF

Certain positions are allocated to schools by program managers. These allocations include but aren't limited to Special Ed (teachers and paras), EL Teachers, CTAE Teachers, ROTC, Custodians, Site managers, Operations Managers, Resource Officers, Nurses and Psychologists.

Other allocations on top of SSF can also change your overall budget:

Signature

Turnaround

Title I

Title I School Improvement

Title IV

Title I Family Engagement

Field Trip Transportation

Dual Campus Supplement

District Funded Stipends

Transition Funds



