



ATLANTA PUBLIC SCHOOLS BOARD OF EDUCATION BUDGET COMMISSION

May 19, 2022

Agenda

- Final Recommendations for FY2023 Budget

Changes to Expenditures-Since Tentative Adoption

FY2023 Changes Since Tentative By Function		
Function	Budget*	Description
Instruction	-\$0.09	*Thomasville closure. Position reductions at central office
Pupil Services	-\$0.23	*Schools converted non-instructional positions to instructional and other positions
Staff Services	\$0.17	*School converted non-instruction position to signature coach
General Admin	\$0.25	*Additional professional learning and Back to School bash
Maintenance & Ops	-\$0.09	*Moved expenditure to CARES III
Other Outlay	-\$0.02	*Thomasville closure (Admin Fee)

FY2023 Changes Since Tentative By Object		
Object	Budget*	Description
Salaries	\$1.28	*Placeholder from Thomasville redistribution
Other Compensation	-\$0.28	*Budget reduction in hourly teacher contingency
Employee Benefits	-\$0.02	*Reduction of benefits related to teacher contingency
Professional Services	-\$0.79	*Thomasville reductions will be transferred to salaries temporarily.
Purchased Property Services	-\$0.04	*Budget transfer used to fund Sr. Data Strategist.
Other Purchased Services	\$0.01	*Additional professional learning and Back to School bash
Supplies	-\$0.13	*Usage of districtwide to fund professional learning and Back to School bash.
Operating Transfer	-\$0.02	*Thomasville closure (Admin Fee).

Expenditure Walk-Through

Revenue	FY2022 Budget	FY2023 Projection	Change	% Change	Notes
Local	\$708,878,713	\$752,050,536	\$43,171,823	6.09%	Includes growth assumptions for FY23
State	\$180,217,783	\$185,881,087	\$5,663,304	3.14%	Preliminary estimates pending state approval
Other	\$6,122,560	\$7,222,216	\$1,099,656	17.96%	Preliminary estimated increase in ERATE
Transfer	\$23,755,113	\$15,988,581	(\$7,766,532)	-32.69%	Assumes Title I holdback, will increase
Fund Balance	\$14,302,414	\$13,051,123	(\$1,251,291)	-8.75%	Items identified as one-time and non-recurring
Total	\$933,276,583	\$974,193,543	\$ 40,916,960	4.38%	
Expenditures	FY2022 Budget (As of March 3 rd)	FY2023 Projection (As of May 17 th)	Change	% Change	Notes
School Allotments	\$457,289,227	\$462,882,118	\$5,592,891	1%	Enrollment is down 6% from FY22 projections
Departments	\$189,522,106	\$205,890,350	\$16,368,244	9%	Primarily funded through fund balance
District Wide	\$69,247,374	\$78,136,399	\$8,889,025	13%	Placeholder for compensation and includes the pension increase
Charter/Partner	\$200,938,718	\$210,950,796	\$10,012,078	5%	Enrollment and in alignment with local revenue
Utilities	\$16,279,205	\$16,333,879	\$54,674	0%	Preliminary assumptions
Total	\$933,276,580	\$974,193,543	\$40,916,963	4%	

Tentative FY23 Budget by Object

Budget in millions	FY2022 Approved			FY2023 Preliminary			Change
	Budget*	% of Exp	Per Pupil	Budget*	% of Exp	Per Pupil	
Salaries ¹	\$374.79	41.43%	\$7,360	\$409.35	42.02%	\$8,391	\$34.56
Other Compensation ²	\$18.77	2.08%	\$369	\$16.92	1.74%	\$347	(\$1.85)
Employee Benefits ³	\$193.70	21.41%	\$3,804	\$205.55	21.10%	\$4,214	\$11.85
Professional Services ⁴	\$74.55	8.24%	\$1,464	\$79.86	8.20%	\$1,637	\$5.31
Purchased Property Services ⁵	\$22.30	2.46%	\$438	\$24.73	2.54%	\$507	\$2.43
Other Purchased Services ⁶	\$162.42	17.96%	\$3,190	\$179.06	18.38%	\$3,671	\$16.63
Supplies ⁷	\$43.07	4.76%	\$846	\$43.56	4.47%	\$893	\$0.49
Property ⁸	\$1.25	0.14%	\$25	\$0.92	0.09%	\$19	(\$0.34)
Operating Transfer ⁹	\$5.31	0.59%	\$104	\$10.86	1.11%	\$223	\$5.55
Other Objects ¹⁰	\$8.44	0.93%	\$166	\$3.39	0.35%	\$70	(\$5.04)
Total	\$904.60	100.00%	\$17,765	\$974.19	100.00%	\$19,970	\$69.59

1. Psychologist, Social Workers, Nurse positions moved from CARES to General Fund, placeholder for compensation proposal
2. Special Education hourly paraprofessionals converted to full-time
3. TRS rate increase, increase to pension, along with salary increase
4. Increase in transportation contracts. Planned Lawson upgrade. New weapons security screening. Increase for Charter/Partner schools. Equity consultants.
5. Increase in custodial services contract and pest control services. HVAC repairs and Elevator electrical program upgrade. Increase in cost for Lawson tech support and Microsoft FTE service platform.
6. Increase to charter and partner school allocations
7. Districtwide math textbooks that reflect the new GA State standards
8. Budget for State Grants not projected yet
9. Minimal changes from current year
10. Additional funds for ACT/SAT prep

Tentative FY23 Budget by Function

	FY2022 Approved			FY2023 Preliminary			
Budget in millions	Budget	% of Exp	Per Pupil	Budget*	% of Exp	Per Pupil	Change*
Instruction ¹	\$593.94	65.66%	\$11,664	\$618.55	63.49%	\$12,680	\$24.62
Pupil Services ²	\$37.90	4.19%	\$744	\$60.73	6.23%	\$1,245	\$22.83
Staff Services ³	\$51.53	5.70%	\$1,012	\$59.28	6.08%	\$1,215	\$7.75
Federal Grant Admin ⁴	\$0.00	0.00%	\$0	\$0.00	0.00%	\$0	\$0.00
School Admin ⁵	\$43.34	4.79%	\$851	\$42.76	4.39%	\$877	(\$0.58)
General Admin ⁶	\$44.43	4.91%	\$872	\$47.61	4.89%	\$976	\$3.19
Maintenance & Ops ⁷	\$92.48	10.22%	\$1,816	\$100.30	10.30%	\$2,056	\$7.82
Transportation ⁸	\$33.86	3.74%	\$665	\$37.80	3.88%	\$775	\$3.94
School Nutrition ⁹	\$0.38	0.04%	\$7	\$0.38	0.04%	\$8	\$0.00
Other Outlay ¹⁰	\$5.31	0.59%	\$104	\$5.56	0.57%	\$114	\$0.25
Debt ¹¹	\$1.44	0.16%	\$28	\$1.22	0.13%	\$25	(\$0.21)
Total	\$904.60	100.00%	\$17,765	\$974.19	100.00%	\$19,970	\$69.59

1. Increase to Districtwide, Charters & Partners, Academics-(SPED and Textbooks)
2. Psychologist, Social Workers, Nurse positions moved from CARES to General Fund
3. Academics, School Allotment and Schools all increased FTE
4. No change from current year
5. Decreased staffing at the school admin level.
6. Lawson upgrade planned for FY '23. HR - positions and recruitment app. Equity consultants, Otis Index, positions and other costs.
7. Increase in custodial contract; increase in pest control contract; HVAC Repairs, Moved elevators to electrical program; increase in insurance premium; Weapons security screening; Security monitoring system, CAD/RMS training.
8. Additional staff and contracts.
9. No change.
10. Minimal changes from current year
11. Expiration of lease.

Atlanta Public Schools Board of Education						
Fiscal Year 2022-2023 Tentative Budgets (in \$)						
	General Fund (Consolidated)	Special Revenue	SPLOST	Nutrition	Student Activity	Total All Funds
Est. Beginning Fund Balances, July 1, 2022	\$182,709,214	\$6,780,609	\$93,451,971	\$9,747,408	\$0	\$292,689,202
Revenues:						
Local Revenues	\$752,050,536	\$4,764,453	\$88,350,662			\$845,165,651
State Revenues	\$185,881,087	\$842,405				\$186,723,492
Federal Revenues		\$241,128,812	\$3,400,000	\$34,540,219		\$279,069,031
Other Revenues	\$7,222,216	\$0			\$4,500,000	\$11,722,216
Transfers	\$15,988,581	\$10,999,631				\$26,988,212
Total Revenues	\$961,142,420	\$257,735,301	\$91,750,662	\$34,540,219	\$4,500,000	\$1,349,668,602
Total Available Resources	\$1,143,851,634	\$264,515,910	\$185,202,633	\$44,287,627	\$4,500,000	\$1,642,357,804
Appropriations:						
Instruction	\$618,553,981	\$147,134,190			\$4,500,000	\$770,188,171
Pupil Services	\$60,730,438	\$43,882,784				\$104,613,222
Improvement of Instructional Services	\$2,969,869	\$13,164,684				\$16,134,553
Instructional Staff Training	\$47,956,446	\$5,805,306				\$53,761,752
Educational Media Services	\$8,353,329	\$433,491				\$8,786,820
Federal Administration	\$2,871	\$8,225,034				\$8,227,905
General Administration	\$7,263,877	\$3,984,743				\$11,248,620
School Administration	\$42,759,743	\$151,733				\$42,911,476
Support Services - Business	\$9,488,728	\$124,074				\$9,612,802
Maintenance and Operation	\$100,296,565	\$18,317,781				\$118,614,346
Student Transportation	\$37,797,123	\$2,880,590				\$40,677,713
Support Services - Central	\$30,859,252	\$7,068,626				\$37,927,878
Other Support Services	\$0	\$373,603				\$373,603
School Nutrition Program	\$378,956	\$4,873,924		\$34,540,219		\$39,793,099
Construction & Capital Expenditures		\$1,314,740	\$174,668,031			\$175,982,771
Other Outlays	\$5,561,966					\$5,561,966
Debt Services	\$1,220,400		\$10,534,602			\$11,755,002
Total Appropriations	\$974,193,543	\$257,735,303	\$185,202,633	\$34,540,219	\$4,500,000	\$1,456,171,698
Est. Ending Fund Balance, June 30, 2022	\$169,658,091	\$6,780,607	\$0	\$9,747,408	\$0	\$186,186,106
Total Appropriations & Ending Fund Balance	\$1,143,851,634	\$264,515,910	\$185,202,633	\$44,287,627	\$4,500,000	\$1,642,357,804



NEXT STEPS

- Board Meeting (Final Adoption) & Public Hearing #2
- June 6, 2022
- Millage Process
- TBD June - July