



ATLANTA PUBLIC SCHOOLS BOARD OF EDUCATION BUDGET COMMISSION

May 18, 2023

Agenda

- Final Recommendations for FY2024 Budget

Changes to Expenditures-Since Tentative Adoption

| Revenue | Change to Revenue for Final | Reason for Change |
|----------------|-----------------------------|--------------------------------------|
| Local | \$8,412,626 | Income investments, digest, TAVT |
| State | \$4,300,000 | State Safety and Security Grant |
| Other | | |
| Title Transfer | \$825,000 | Increase to School Improvement Grant |
| Fund Balance | | |
| Total | \$13,537,626 | |

| Expenditures | Change to Revenue for Final | Notes |
|---------------------|-----------------------------|---------------------------------------|
| Schools | \$52,783,599 | Distribution of Salary and Benefits |
| Charter/ Partner | (\$0) | |
| Departments | \$7,757,513 | Distribution of Salary and Benefits |
| State Grants | \$4,215,503 | Addition of Safety and Security Grant |
| District-wide | (\$51,218,989) | Distribution of Salary and Benefits |
| Utilities | \$0 | |
| Total | \$13,537,626 | |

Expenditure Walk-Through

| Revenue | FY2023 Adopted | New FY2024 | FY23 to FY24 | % Change | Reason for Change |
|----------------|----------------------|------------------------|----------------------|------------|--|
| Local | \$752,050,536 | \$856,079,133 | \$104,028,597 | 14% | Fulton and DeKalb Digest, TAVT increases, TAD IGA PILOTS |
| State | \$185,881,087 | \$207,032,905 | \$21,151,818 | 11% | Based on QBE |
| Other | \$7,222,216 | \$8,299,391 | \$1,077,175 | 15% | ERATE adjustments |
| Title Transfer | \$15,988,581 | \$19,543,957 | \$3,555,376 | 22% | Preliminary estimates |
| Fund Balance | \$13,051,124 | \$35,801,147 | \$22,750,023 | 174% | Items identified as one-time and non-recurring |
| Total | \$974,193,544 | \$1,126,756,533 | \$152,562,989 | 16% | |

| Expenditures | FY2023 Adopted | New FY2024 | FY23 to FY24 | % Change | Notes |
|---------------------|----------------------|------------------------|----------------------|------------|--|
| Schools | \$462,259,658 | \$541,774,915 | \$79,515,257 | 17% | Enrollment, special ed., average salary, Turnaround, non-traditional schools/ programs |
| Charter/ Partner | \$210,384,690 | \$237,855,746 | \$27,471,056 | 13% | Current Year and Forecast for FY2024 |
| Departments | \$205,726,068 | \$243,045,327 | \$37,319,259 | 18% | Inflationary costs, Board elections, salary and benefits |
| State Grants | \$1,537,762 | \$7,398,003 | \$5,860,241 | 381% | Addition of Safety and Security Grant |
| District-wide | \$77,972,645 | \$79,441,257 | \$1,468,612 | 2% | Placeholder for Salary, State Health, and City Pension |
| Utilities | \$16,312,721 | \$17,241,285 | \$928,564 | 6% | Preliminary assumptions |
| Total | \$974,193,544 | \$1,126,756,533 | \$152,562,989 | 16% | |

Tentative FY24 Budget by Object

| | FY2023 Approved | | | FY2024 Preliminary | | | Change* |
|--|-----------------|----------------|-----------------|--------------------|----------------|-----------------|-----------------|
| | Budget* | % of Exp | Per Pupil | Budget* | % of Exp | Per Pupil | |
| *Budget in millions | | | | | | | |
| Salaries ¹ | \$409.59 | 42.04% | \$7,854 | \$469.53 | 41.67% | \$9,558 | \$59.94 |
| Other Compensation ² | \$16.70 | 1.71% | \$320 | \$17.94 | 1.59% | \$365 | \$1.23 |
| Employee Benefits ³ | \$205.46 | 21.09% | \$3,940 | \$246.30 | 21.86% | \$5,014 | \$40.84 |
| Professional Services ⁴ | \$79.56 | 8.17% | \$1,526 | \$94.21 | 8.36% | \$1,918 | \$14.65 |
| Purchased Property Services ⁵ | \$24.44 | 2.51% | \$469 | \$32.32 | 2.87% | \$658 | \$7.88 |
| Other Purchased Services ⁶ | \$178.14 | 18.29% | \$3,416 | \$207.55 | 18.42% | \$4,225 | \$29.41 |
| Supplies ⁷ | \$44.82 | 4.60% | \$859 | \$40.06 | 3.55% | \$815 | (\$4.76) |
| Property ⁸ | \$0.92 | 0.09% | \$18 | \$1.79 | 0.16% | \$37 | \$0.88 |
| Operating Transfer ⁹ | \$5.56 | 0.57% | \$107 | \$6.84 | 0.61% | \$139 | \$1.28 |
| Other Objects ¹⁰ | \$9.00 | 0.92% | \$173 | \$10.21 | 0.91% | \$208 | \$1.21 |
| Total | \$974.19 | 100.00% | \$18,680 | \$1,126.76 | 100.00% | \$22,937 | \$152.56 |

1. Compensation Study salary increases
2. Overtime and Summer School
3. State Health Benefit plan increase
4. Board elections. Safety and Security
5. Inflationary costs of utilities and other purchased services.
6. Charter School costs
7. Adjustment from Districtwide placeholder. Inflationary costs.
8. Charter school state grant for building and construction
9. Increase to PAACT transfer
10. Increases in Dues and Fees

Tentative FY24 Budget by Function

| | FY2023 Approved | | | FY2024 Preliminary | | | Change* |
|----------------------------------|-----------------|----------------|-----------------|--------------------|----------------|-----------------|-----------------|
| | Budget* | % of Exp | Per Pupil | Budget* | % of Exp | Per Pupil | |
| *Budget in millions | | | | | | | |
| Instruction ¹ | \$618.45 | 63.48% | \$11,859 | \$700.60 | 62.18% | \$14,262 | \$82.15 |
| Pupil Services ² | \$60.72 | 6.23% | \$1,164 | \$67.03 | 5.95% | \$1,365 | \$6.31 |
| Staff Services ³ | \$59.33 | 6.09% | \$1,138 | \$68.84 | 6.11% | \$1,401 | \$9.51 |
| Federal Grant Admin ⁴ | \$0.00 | 0.00% | \$0 | \$0.00 | 0.00% | \$0 | \$0.00 |
| School Admin ⁵ | \$42.76 | 4.39% | \$820 | \$52.77 | 4.68% | \$1,074 | \$10.01 |
| General Admin ⁶ | \$47.88 | 4.92% | \$918 | \$63.24 | 5.61% | \$1,287 | \$15.36 |
| Maintenance & Ops ⁷ | \$100.20 | 10.28% | \$1,921 | \$122.24 | 10.85% | \$2,488 | \$22.04 |
| Transportation ⁸ | \$37.69 | 3.87% | \$723 | \$43.58 | 3.87% | \$887 | \$5.89 |
| School Nutrition ⁹ | \$0.38 | 0.04% | \$7 | \$0.38 | 0.03% | \$8 | \$0.00 |
| Other Outlay ¹⁰ | \$5.56 | 0.57% | \$107 | \$6.85 | 0.61% | \$139 | \$1.28 |
| Debt ¹¹ | \$1.22 | 0.13% | \$23 | \$1.23 | 0.11% | \$25 | \$0.01 |
| Total | \$974.19 | 100.00% | \$18,680 | \$1,126.76 | 100.00% | \$22,937 | \$152.56 |

1. Salary and Benefits for instructional staff
2. Student Placement, athletics, health services, psychologists, social workers
3. Extended learning, media, signature programming
4. No Change
5. New school, additional administration in existing schools
6. Board elections. Nutrition program supports, Lawson upgrade, research and evaluation
7. Safety and Security grant, inflationary costs of supplies and contracts, HVAC from Cares, additional SRO's
8. Fuel Costs, bus drivers and additional pay
9. PAACT transfer
10. Correction to the account holding the school SSF reserve. Increase to professional development.

Atlanta Public Schools Board of Education
Fiscal Year 2023-2024 Final Budgets (in \$)

| | General Fund (Consolidated) | Special Revenue | SPLOST | Nutrition | Student Activity | Total All Funds |
|---|--|------------------------|----------------------|---------------------|-------------------------|------------------------|
| Est. Beginning Fund Balances, July 1, 2023 | \$256,962,690 | \$13,917,399 | \$172,586,515 | \$10,756,671 | \$0 | \$454,223,275 |
| Revenues: | | | | | | |
| Local Revenues | \$856,079,133 | \$5,986,072 | \$135,073,405 | | | \$997,138,610 |
| State Revenues | \$207,032,905 | \$6,598,387 | | | | \$213,631,292 |
| Federal Revenues | | \$185,580,466 | \$3,450,600 | \$35,011,463 | | \$224,042,529 |
| Other Revenues | \$8,299,391 | \$0 | | | \$4,500,000 | \$12,799,391 |
| Transfers | \$19,543,957 | | | | | \$19,543,957 |
| Total Revenues | \$1,090,955,386 | \$198,164,925 | \$138,524,005 | \$35,011,463 | \$4,500,000 | \$1,467,155,779 |
| Total Available Resources | \$1,347,918,076 | \$212,082,324 | \$311,110,520 | \$45,768,135 | \$4,500,000 | \$1,921,379,054 |
| Appropriations: | | | | | | |
| Instruction | \$700,603,818 | \$136,126,618 | | | \$4,500,000 | \$841,230,436 |
| Pupil Services | \$67,029,732 | \$18,937,520 | | | | \$85,967,252 |
| Improvement of Instructional Services | \$3,828,556 | \$5,930,793 | | | | \$9,759,349 |
| Instructional Staff Training | \$55,701,020 | \$2,725,882 | | | | \$58,426,902 |
| Educational Media Services | \$9,311,156 | \$445,346 | | | | \$9,756,502 |
| Federal Administration | \$2,871 | \$11,987,849 | | | | \$11,990,720 |
| General Administration | \$12,054,386 | \$3,434,652 | | | | \$15,489,037 |
| School Administration | \$52,769,523 | \$525,108 | | | | \$53,294,632 |
| Support Services - Business | \$10,981,907 | \$67,103 | | | | \$11,049,010 |
| Maintenance and Operation | \$122,236,547 | \$5,402,240 | | | | \$127,638,787 |
| Student Transportation | \$43,579,901 | \$11,001,634 | | | | \$54,581,535 |
| Support Services - Central | \$40,202,539 | \$14,499,165 | | | | \$54,701,705 |
| Other Support Services | \$0 | \$216,867 | | | | \$216,867 |
| School Nutrition Program | \$379,037 | \$781,548 | | \$35,011,463 | | \$36,172,048 |
| Construction & Capital Expenditures | \$0 | | \$300,575,918 | | | \$300,575,918 |
| Other Outlays | \$6,845,539 | | | | | \$6,845,539 |
| Debt Services | \$1,230,000 | | \$10,534,602 | | | \$11,764,602 |
| Total Appropriations | \$1,126,756,533 | \$212,082,324 | \$311,110,520 | \$35,011,463 | \$4,500,000 | \$1,689,460,840 |
| Est. Ending Fund Balance, June 30, 2024 | \$221,161,543 | \$0 | \$0 | \$10,756,672 | \$0 | \$231,918,214 |
| Total Appropriations & Ending Fund Balance | \$1,347,918,076 | \$212,082,324 | \$311,110,520 | \$45,768,135 | \$4,500,000 | \$1,921,379,054 |

** Committing fund balance for FY2024 not to exceed \$2,550,000



NEXT STEPS

- Board Meeting (Final Adoption) & Public Hearing #2
- June 5, 2023
- Millage Process
- TBD June - July