



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

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March 21, 2024

# AGENDA

- Compensation Strategy Discussion
- FY2025 Expenditure Update
- Legislative Update



P R E S E N T A T I O N

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# FY'25 COMPENSATION PROPOSAL

Budget Commission Meeting  
March 21, 2024



[www.apscareers.org](http://www.apscareers.org)



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# Today's Discussion

## 1. Compensation Overview

Review of current compensation market

## 2. Proposed Compensation Model & Package

Review high-level market considerations, legislative considerations, and district recommendations

## 3. Discussion & Next Steps

Provide feedback and discuss next steps

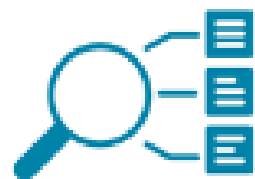


agenda

# COMPENSATION STRATEGY

We believe that a robust compensation strategy is not only crucial for our success but also serves as a pivotal driver in moving our district forward.

To achieve our vision of co-creating 'a high-performing school district where students love to learn, educators inspire, families engage, and the community trusts the system', we place strategic focus on the foundational pillars of our compensation strategy: Transparency, Talent-Centricity, Competition, and Responsibility



## TRANSPARENT

We strive to develop a classification and compensation program that is transparent and equitable.

## TALENT-CENTRIC

Our compensation program is talent-centric, enabling our district to attract, reward, and retain highly qualified and motivated employees.

## COMPETITIVE

APS compensation will remain competitive and provide a compelling value proposition to existing and prospective employees.

## RESPONSIBLE

We are committed to fiscal responsibility and operating within the guidelines of APS budgeting processes.

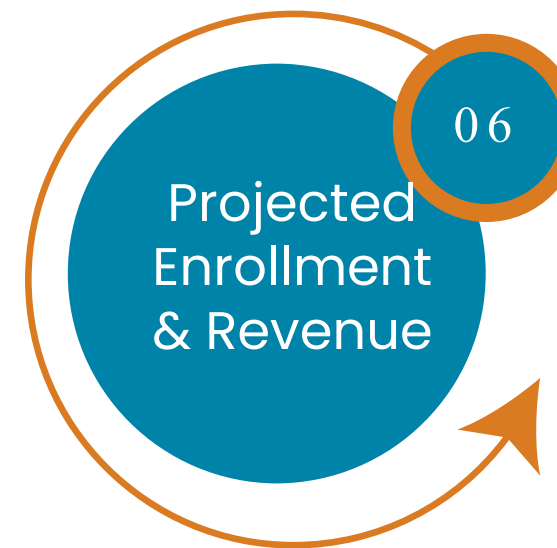
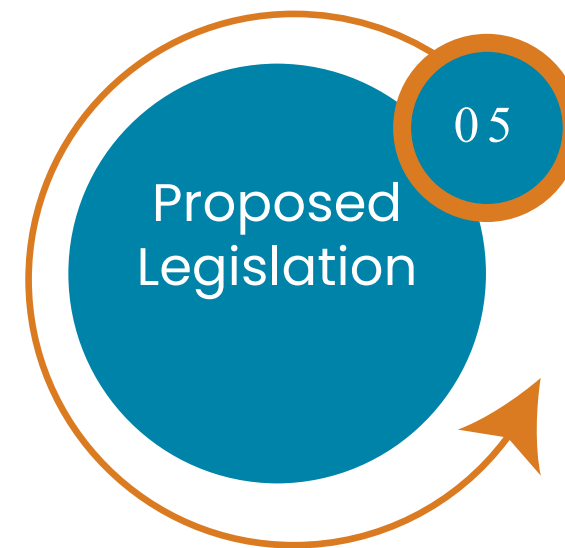
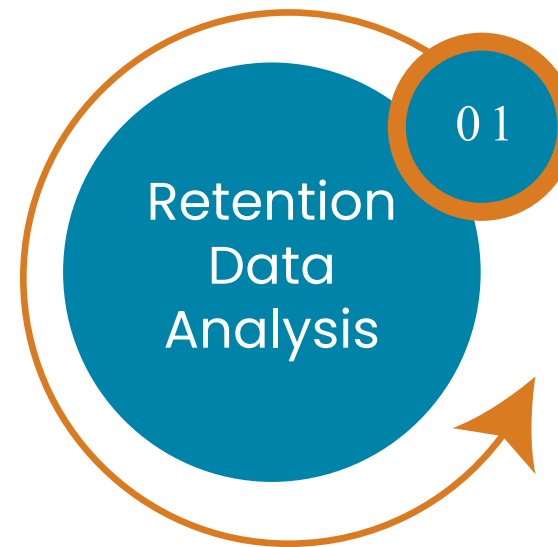


# APS Compensation: Situational Review

1. APS Teacher Pay Structure is comprised of funds received via the State's QBE funding model + Local and Special Revenue. APS invested \$59.3 million dollars in compensation updates last year and adopted a compensation philosophy to remain within the 75<sup>th</sup> percentile.
2. APS is currently in the 50<sup>th</sup> percentile related to Teacher pay due to mid-year adjustments by other districts.
3. We anticipate the State will pass a FY25 budget with a \$2,500 pay increase for teachers,
4. APS is currently working with Experience Management Institute to complete a **comprehensive, annual review of job reclassification requests.**

# Key Considerations

Teacher salary is, rightly, the largest component of the APS Compensation Budget.



It is necessary to align on a teacher compensation strategy and understand legislative impacts early in the budget planning process.

# APS 2024 Teacher Compensation

## Where are we now?



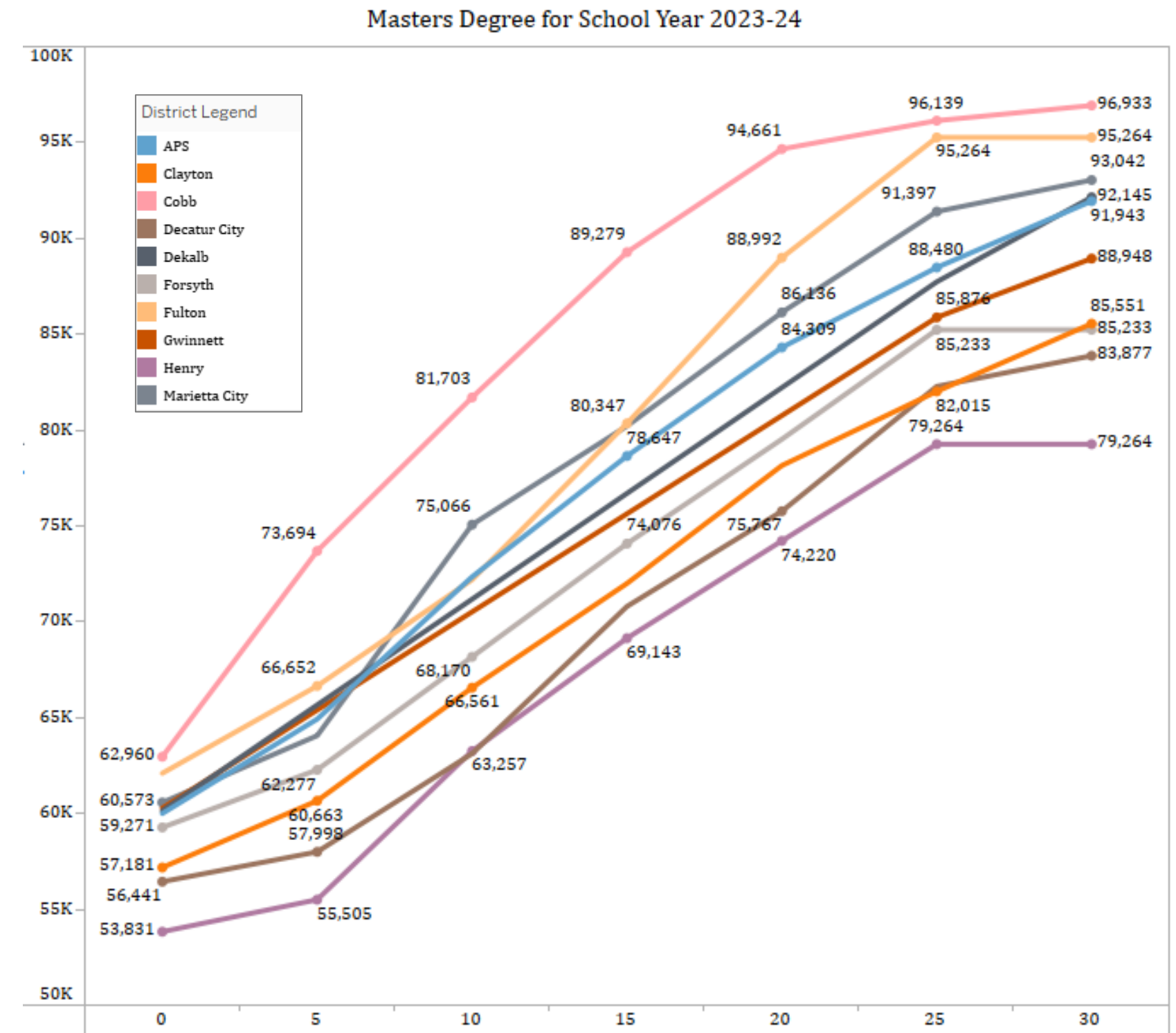


# Teacher Salary Comparisons

## Metro Atlanta (Public) School Districts

- **APS is 6th in comparison to Metro Atlanta districts** for Bachelor and Masters starting wages and 2<sup>nd</sup> for Specialist and Doctorate.
- Starting pay at the Master's level for APS Teachers is **\$59,999** vs Highest District at **\$62,960**.
- Mid-range pay at the Master's level for APS Teachers is **\$78,647** vs Highest District at **\$89,279**.

! 50<sup>th</sup> percentile

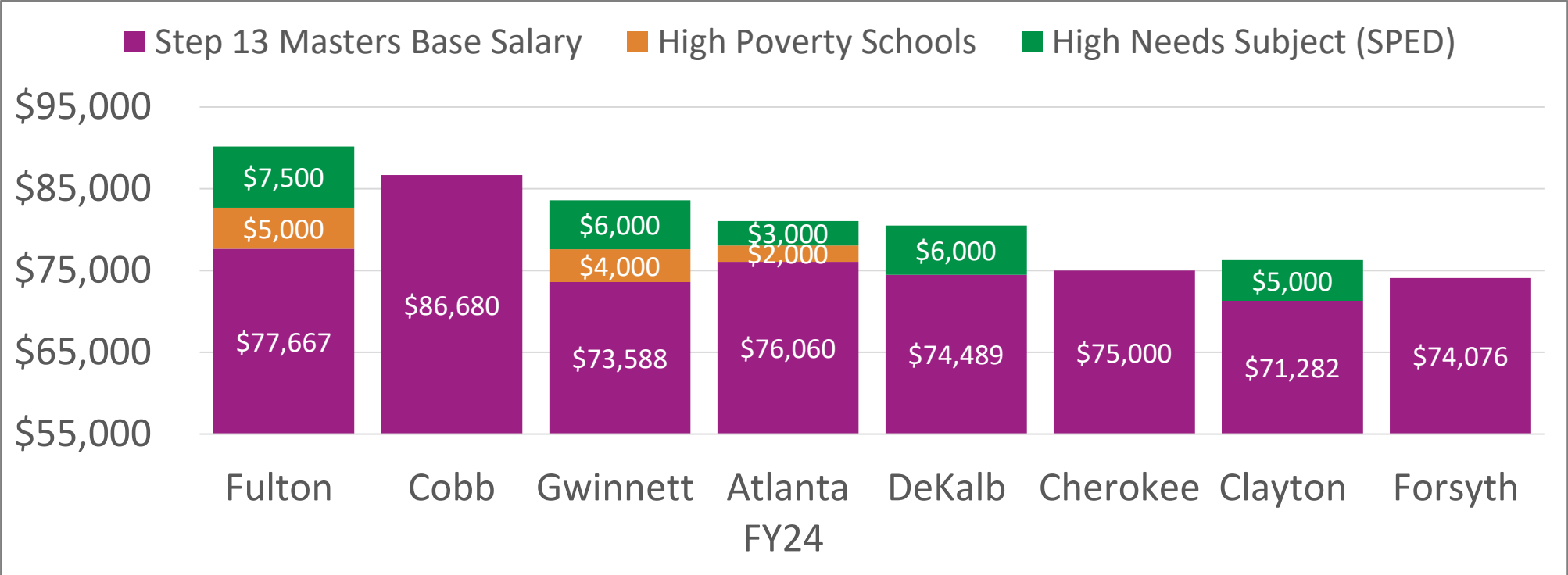


# Teacher Salary & Stipend Comparisons

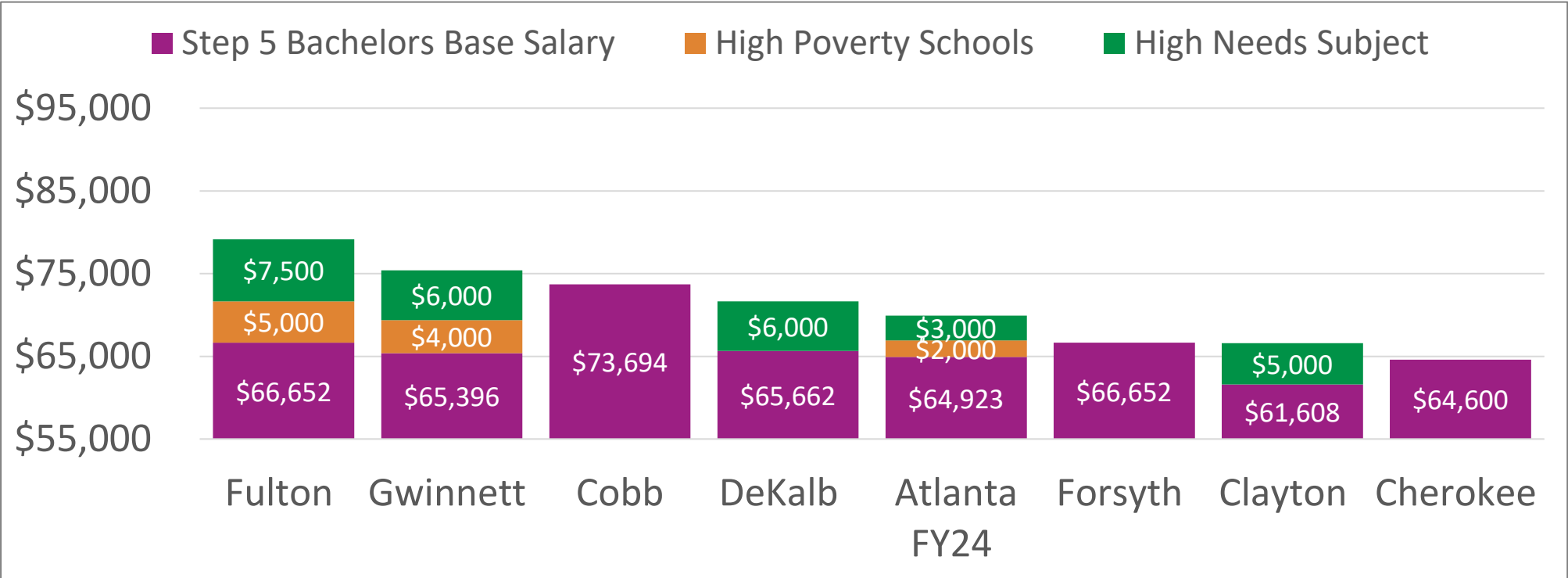
Metro Atlanta (Public) School Districts

- **APS is 4<sup>th</sup> at Masters and 5<sup>th</sup> at Bachelor** compared to other Metro Atlanta districts.

Comparing **Masters Level Step 13** Salaries and SY24 Stipends



Comparing **Bachelors Level Step 5** Salaries and SY24 Stipends



Note: Salaries are based on FY24 MRESA Teacher Salary Survey and stipends are based on APS analysis of district websites. Additional details on stipends are provided in the appendix. Charts display annual salary for teachers at median step for specified salary schedule.





# 2023 Compensation Philosophy

**Intended to ensure all our compensation decisions are:**

- **Equitable** for every employee and employee group
- **Fair** across positions and locations
- **Competitive and attractive** to new and existing employees (75<sup>th</sup> percentile)
- **Consistently administered** within the guidelines of our policies and beliefs
- **Clear and concise** for employee understanding and buy-in

# FY 25 Salary Recommendations

## Teacher and Non-Teacher Compensation







## FY25 Proposed Adjustments

### Recommendation # 1

#### Refresh Pay Structure for the Teacher Salary Scales

- Implement a new pay structure for teachers that will rank APS within the 100<sup>th</sup> and 75<sup>th</sup> percentile
- Move teachers to the appropriate pay-step commensurate with years of experience
- Pass along anticipated state salary scale increase of \$2,500.00
- Position APS to be the 1<sup>st</sup> or 2<sup>nd</sup> in the regional market.

**Total Cost Estimate: \$35 million** (new investment)

\*Special Revenue and General Fund





## FY25 Proposed Adjustments

### Recommendation # 2

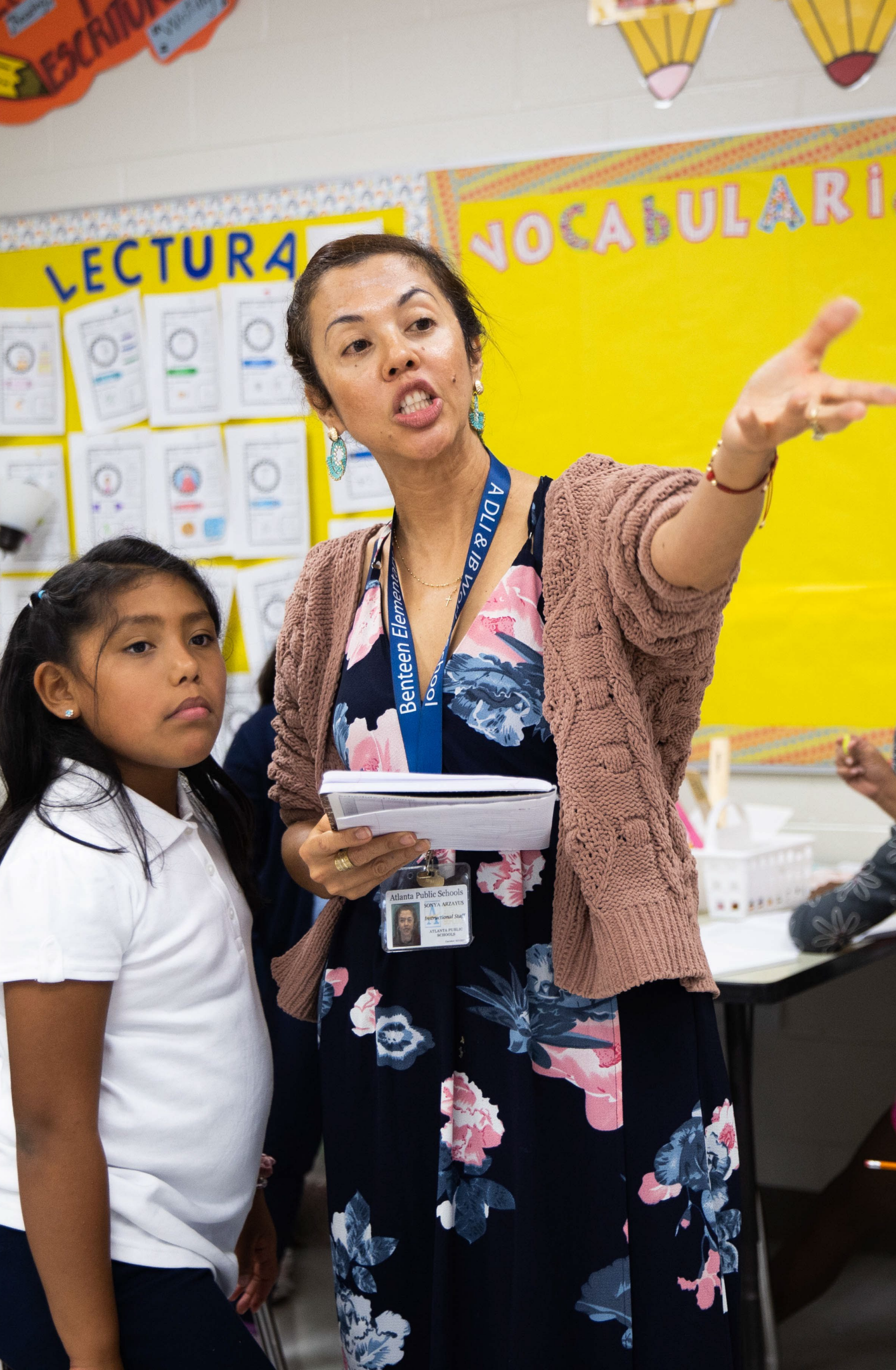
#### Continue to Invest in Retention Stipends

- Invest in retention stipends for teachers serving at high-poverty schools & high-needs subject areas
  - Math
  - Dual Language Immersion
  - Special Education
  - ESOL
  - High Poverty tier 1 & 2

**Total Cost Estimate: \$5.7 million** (continuing investment)

\*Special Revenue and General





## FY24 Proposed Adjustments

### Recommendation # 3

#### Invest in Strategic Recruitment and Retention Stipends

- Funding to sponsor teacher recruits seeking **H1-B Visa sponsorship**
- \$3,000 **Early Hiring Incentives** for Special Education, Math, World Language, Gifted, ESOL or Reading endorsed, Dual Language Immersion, Art, and Career Technical Education Teachers
- **Turnaround Schools Hiring and Transfer Incentives**
- \$3,000 **Advanced Placement Course Educator Incentives** (new)
- \$250 **“Intent to Return” Early Notification Retention Incentives** (new)

**Total Cost Estimate: \$2.5 million (\$1.7 million new investment)**

\*Special Revenue and General Fund





## FY25 Proposed Adjustments

### Recommendation # 4

#### COLA and step increase for non-teacher positions

- Maintain current salary structure with a cost-of-living adjustment
- Establish new pay scale for nutrition workers
- Make market adjustment to job roles that are not in alignment with market via the job reclassification process

**Total Cost Estimate: \$15.7 million dollars** (new investment)





## FY24 Proposed Adjustments

# Recommendations Summary

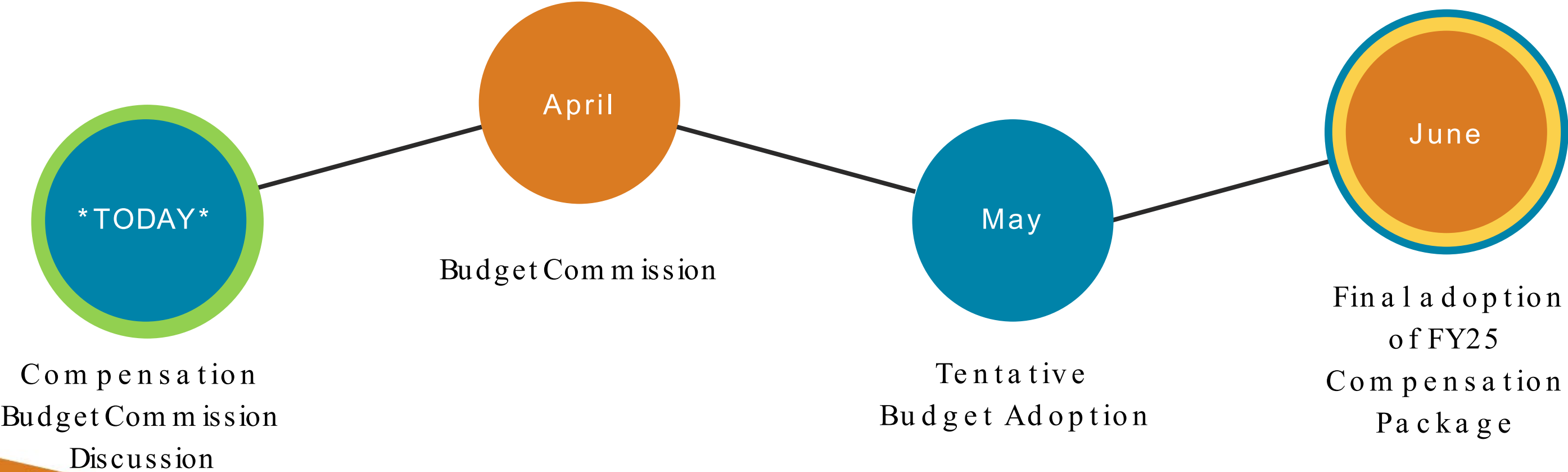
- **Update Pay Structure for the Teacher Salaries** incorporating State-of-Georgia budget and market adjustment plus step increment. (100<sup>th</sup> or 75<sup>th</sup> percentile)
- **Continue Retention Stipends** to incentivize teachers in high-needs subject areas and turnaround schools
- **Strategic Recruitment and Retention Stipends** to support an innovative hiring strategy and expand the APS applicant pool beyond Metro Atlanta
- **Maintain current pay structure** by providing a COLA and step increment.

**Total Cost Estimate: \$58.9 Million**



# Next Steps

Adjust compensation proposal based on today's feedback  
Tentative Budget Adoption in May  
Final Budget Adoption in June



# Thanks for your engagement!

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NICOLE LAWSON  
CHIEF HR OFFICER  
nclawson@atlanta.k12.ga.us  
404 802 2361







# Staff to Student Ratio Comparison

	APS	DeKalb	Fulton	Fayette	Cobb	Clayton	Gwinnett
Enrollment	50,325	92,672	89,935	19,938	106,693	52,335	181,814
Staff	8,361	13,764	12,928	2,810	13,764	6,636	22,848
Student Staff Ratio	6.02	6.73	6.96	7.1	7.75	7.89	7.96
<b>APS Staff at Comparison District Ratio</b>	<b>8,361</b>	<b>7,474</b>	<b>7,234</b>	<b>7,093</b>	<b>6,492</b>	<b>6,381</b>	<b>6,324</b>
Reduction in Staff	-	-886.5	-1,126.90	-1,268.40	-1,868.80	-1,979.90	-2,036.80
Employee average salary cost	\$89,604	\$89,604	\$89,604	\$89,604	\$89,604	\$89,604	\$89,604
Reduction in Costs	\$0	-\$79.44m	-\$100.97m	-\$113.65m	-\$167.45m	-\$177.40m	-\$182.51m
<i>Note: Comparison districts have in house nutrition and far fewer charter and partners schools, making this discrepancy even larger.</i>							

- This chart shows data from the FY2023 Annual Financial reports for each district (or FY2024 budgets for DeKalb and Clayton)
- Table shows enrollment for each district, total staff allocation, and student to staff ratio (number of students divided by number of staff)
- APS has the lowest number of students per staff at 6.02. However, this chart reflects total students (even charter and partner) even though charter and partner staff are not reflected here.
- Even so, if APS staffed at ratios similar to other districts, APS would have between 886 and 2036 fewer staff, and would save between \$79.4 million and \$182.5 million

# Staff to Student Ratio Comparison- Less Charter Proxy

	APS	DeKalb	Fulton	Fayette	Clayton	Cobb	Gwinnett
Enrollment	36,442	87,300	83,882	19,938	50,840	105,740	180,543
Staff	8,361	13,764	12,928	2,810	6,636	13,764	22,848
Student Staff Ratio	4.36	6.34	6.49	7.1	7.66	7.68	7.9
<b>APS Staff at Comparison District Ratio</b>	<b>8,361</b>	<b>5,746</b>	<b>5,617</b>	<b>5,136</b>	<b>4,757</b>	<b>4,744</b>	<b>4,612</b>
Reduction in Staff	-	-2,615.40	-2,744.50	-3,224.90	-3,604.30	-3,617.40	-3,749.20
Employee average salary cost	\$89,604	\$89,604	\$89,604	\$89,604	\$89,604	\$89,604	\$89,604
Reduction in Costs	\$0	-\$234.35m	-\$245.91m	-\$288.97m	-\$322.96m	-\$324.13m	-\$335.94m
<i>Note: Comparison districts have in house nutrition making this discrepancy even larger.</i>							

- This chart shows data from the FY2023 Annual Financial reports for each district (or FY2024 budgets for DeKalb and Clayton) less a charter proxy for enrollment
- Because not all districts reported charter school and enrollment consistently, for analysis purposes only, the average school size has been multiplied by the total number of charter schools and decreased from enrollment.
- APS has the lowest number of students per staff at 4.36.
- If APS staffed at ratios similar to other districts, APS would have between 2,615 and 3,749 fewer staff, and would save between \$234.35 million and \$335.94 million

# Drivers of additional Staff

	APS	DeKalb	Clayton	Fayette	Fulton	Cobb	Gwinnett
Enrollment	50,325	92,672	52,335	19,938	89,935	106,693	181,814
<b>Number of Schools</b>	<b>87</b>	<b>138</b>	<b>70</b>	<b>25</b>	<b>104</b>	<b>112</b>	<b>142</b>
ES	41	77	38	14	59	66	80
MS	9	19	15	6	19	26	29
HS	9	22	12	5	18	17	24
Charter	19	8	2		7		
Partner	5						
Other	4	12	3		1	3	9
<b>Average School Size Ratio</b>	<b>578</b>	<b>672</b>	<b>748</b>	<b>798</b>	<b>865</b>	<b>953</b>	<b>1,280</b>
<b>Number of schools at comparison district ratio</b>	<b>87</b>	<b>75</b>	<b>67</b>	<b>63</b>	<b>58</b>	<b>53</b>	<b>39</b>
Fewer ES	-	-12	-20	-24	-29	-34	-48

- The primary driver of additional staff is the much lower number of students in each school as compared to other districts.
- If APS had schools with similar student populations as comparison districts, APS would have between 12 and 48 fewer schools.
- This comparison does not include schools with two campuses, 9<sup>th</sup> grade academies, or other satellite buildings that exacerbate the overhead, facility, and administrative costs.



# Comparison of Spend

	APS	DeKalb	Fulton	Cobb	Fayette	Clayton	Gwinnett	Average	APS Variance
Enrollment	50,325	92,672	89,935	106,693	19,938	52,335	181,814		
GF Expenditures	\$991.4 m	\$1.477b	\$1.164b	\$1.364b	\$253.2m	\$633.7m	\$2.129b		
<b>Per Pupil</b>	<b>\$19,701</b>	<b>\$15,940</b>	<b>\$12,943</b>	<b>\$12,786</b>	<b>\$12,702</b>	<b>\$12,108</b>	<b>\$11,715</b>		
Instruction	64.81%	55.83%	59.19%	70.35%	67.82%	60.05%	65.44%	63.35%	1.46%
Pupil Services	5.41%	6.36%	6.80%	2.62%	5.87%	6.19%	3.00%	5.18%	0.24%
Improvement of Instruction	4.51%	1.28%	6.22%	2.02%	2.83%	4.33%	1.86%	3.29%	1.22%
Media	0.79%	1.14%	1.25%	1.50%	1.57%	1.40%	1.20%	1.27%	-0.48%
General Admin	0.77%	4.30%	1.16%	1.17%	0.79%	1.62%	0.23%	1.43%	-0.66%
School Admin	4.51%	5.68%	5.22%	6.67%	6.66%	6.82%	8.71%	6.33%	-1.82%
Business Admin	0.87%	1.86%	1.60%	0.74%	0.66%	1.03%	1.67%	1.20%	-0.33%
Maintenance and Ops	9.85%	15.12%	7.80%	6.44%	7.34%	9.52%	7.11%	9.03%	0.82%
Transportation	4.62%	5.36%	4.40%	4.73%	3.60%	5.38%	6.78%	4.98%	-0.36%
Central Services	3.49%	2.25%	2.91%	1.74%	2.78%	3.02%	3.79%	2.85%	0.64%
Other	0.37%	0.82%	3.45%	2.02%	0.08%	0.64%	0.21%		

- Additional schools and staff are the primary driver behind the difference in per pupil spend between APS and comparison districts.
- APS spends on average between \$3,760 and \$7,986 more per pupil than comparison districts.
- However, as a percentage of spend, APS is not an outlier by function as compared to other districts, except for a slight underspend in school admin. and media (possibly because of differences in coding).
- Notes on business and central office functions:
  - a per pupil comparison of spend by function to other districts is misleading, as very few central office functions are determined by enrollment.
  - The functions of central office are primarily determined by the number of staff and schools served.
  - Therefore, large reductions in central office spend are unlikely to provide the level of support that schools and staff require, without comparative reductions to the number of schools and staff served.



# FY2025 Preliminary Walkthrough

Chart in Millions  
FY2024 and FY2025 are current data as of March 8, 2024

Revenue	FY2024	FY2025	Difference	% Change	Notes
Local	\$868.81	\$919.37	\$50.56	5.82%	Increases to Fulton and DeKalb digests, TAVT, TAD PILOT payments
State	\$217.25	\$212.73	-\$4.52	-2.08%	Based on midterm QBE, increases offset by local fair share
Other	\$8.30	\$6.96	-\$1.34	-16.16%	ERATE decreases
Transfer	\$17.26	\$19.54	\$2.28	13.23%	Preliminary estimates
Fund Balance	\$71.45	\$0.00	-\$71.45	-100.00%	Assumes no usage of fund balance
Total	\$1,183.07	\$1,158.60	-\$24.47	-2.07%	

Expenditure	FY2024	FY2025	Difference	% Change	Notes
Traditional Schools	\$428.59	\$436.03	\$7.44	1.74%	Literacy Coach at ES, and 1.0 Counselor equivalent at ever school, offset by enrollment declines. Less TRS and State Health
Charter	\$216.58	\$230.86	\$14.28	6.60%	Based on enrollment and share of revenue
Partner	\$52.48	\$59.09	\$6.61	12.59%	Preliminary estimates
Central Office	\$206.61	\$201.85	-\$4.76	-2.30%	less TRS, State Health, and itemized initiatives below
Nutrition	\$0.00	\$26.30	\$26.30	0.00%	New initiative; potential candidate for use of fund balance
ERP	\$2.24	\$16.04	\$13.80	616.27%	New initiative; potential candidate for use of fund balance
Readers are Leaders	\$0.00	\$6.50	\$6.50	0.00%	New initiative; potential candidate for use of fund balance
Summer School	\$1.20	\$5.81	\$4.61	383.89%	ESSER funded; needs review
AVA Offsets	\$8.89	\$6.42	-\$2.47	-27.77%	ESSER funded; need review
Transportation	\$32.24	\$38.21	\$5.96	18.49%	Under review
Safety and Security	\$13.47	\$17.26	\$3.79	28.12%	Under review
Compensation	\$1.91	\$54.00	\$52.09	2725.04%	Per Proposal, less recurring stipends
Utilities	\$17.24	\$24.57	\$7.33	42.49%	Under review
State Health	\$65.33	\$80.09	\$14.76	22.59%	Rate increases; Under review
TRS	\$72.47	\$81.71	\$9.24	12.75%	Rate increases; Under review
Pension	\$63.82	\$65.73	\$1.91	3.00%	Annual 3% scaling
25 Total	\$1,183.07	\$1,350.45	\$167.38	14.15%	
Gap	\$0.00	-\$191.85			

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# Preliminary gap closing strategies

Strategy	Gap Closure
Fund balance to support new initiatives (will require a transition plan for nutrition and ERP initiatives)	-\$58.8 million
Analysis of benefits increases	-\$12 million
Revisit AVA and Summer School Requests	-\$7 million
Additional Central Office cuts	-\$10 million
Revisit cost saving opportunities for Utilities	-\$2 million
Analyze compensation request against what is already included in school budgets and special revenue	-\$10 million
Revisit transportation contract vs salary	-\$3 million
Safety and Security	-3.5 million
<b>Total</b>	<b>-106.3 million</b>

	Amount
Previous Gap	\$191.85 million
Less Strategies	-106.3 million
New Gap	\$85.55 million

# Impact to Fund Balance

	FY2023	FY2024 Revised*	FY2025 Proposed**	FY2025 Proposed***
Beginning Fund Balance	\$256.65	\$295.35	\$223.89	\$258.00
<b>Anticipated Use of Fund Balance</b>				
	\$38.70	-\$71.45	-\$58.84	-\$58.84
Ending Fund Balance	\$295.35	\$223.89	\$165.05	\$199.16
Expenditures	\$999.19	\$1,183.07	\$1,302.95	\$1,302.95
% of Expenditures	30%	19%	13%	15%

## Benchmarks for Reference

GFOA Best Practice of 2 Months	\$166.53	\$197.18	\$217.16	\$217.16
Board Parameter no less than 7.5%	\$74.94	\$88.73	\$97.72	\$97.72
Cap of 15%	\$149.88	\$177.46	\$195.44	\$195.44

\*As of January 31, 2024

\*\* 100% Collection and Spend

\*\*103% Collection and 99% Spend

- In FY2023, APS added \$38.7 million to fund balance, bringing total to \$295.35 million.
- The current FY2024 budget assumes a usage of \$71.45 million of fund balance.
- This means the beginning fund balance for FY2025 would be \$223.9 million, or 13% of current budgeted expenditures.
- However, with a forecasted 102% collection and a 99% spend, APS is likely to use \$34 million less than currently budgeted in FY24, for a usage of \$37.3 million in the current fiscal year.
- This means the beginning fund balance for FY2025 would be \$258 million, or 15% of current budgeted expenditures.

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# LEGISLATIVE UPDATE

*presented by: Erica Long*

28



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# Legislative Updates

## Homestead exemption legislation

- Statewide 3% cap - House Ways & Means voted Thursday to strip the 3% cap on property tax increases from [SB 349](#) and add it to [HB 1185](#) (providing for a statewide homestead exemption from ad valorem taxes in an amount equal to any amount by which the current year assessed value of a homestead exceeds the inflation rate from the adjusted base year value of such homestead). The Senate prefers a mandatory statewide floating homestead exemption to allow no more than a 3% increase while the House version is a voluntary measure that local governments choose. The latest bill is a compromise measure, [HB 581](#), which includes the floating homestead exemption with a 3% cap on property taxes and a one time opt-out provision for counties. A companion Constitutional Amendment must also be passed by voter referendum. HB 581 was voted DO PASS by Senate Finance on Monday.
- [SB 439](#), local legislation sponsored by Senator Jason Esteves (D-Atlanta), providing a homestead exemption from City of Atlanta independent school district taxes for senior citizens aged 65 or older whose income is less than \$100,000. There is a \$10 million annual cap on this exemption. SB 439 has passed the Senate and House and awaits the Governor's signature.
- [HB 1481](#), local legislation sponsored by Rep. Park Cannon (D-Atlanta) providing a homestead exemption from City of Atlanta independent school district taxes in an amount equal to the amount by which the current year assessed value of a homestead exceeds the base year assessed value for homesteads in zip codes 30310, 30311, 30314, 30315, 30318, 30331 and 30354. This exemption is subject to voter referendum.



# Legislative Updates

## • Vouchers

- Thursday afternoon, the House passed [SB 233](#) by a 91-82 vote. SB 233 is the third voucher program within Georgia. Over the past year, legislative leaders negotiated changes to the voucher bill that limit the cost of the program to no more than 1% of annual QBE funding and gives a priority to families at or below 400% of the federal poverty level (\$31,200 for a family of four). In addition to the general \$6,500 voucher which will be available to students in the lowest performing 25% of schools, the bill was amended to include other education measures:
- codification of teacher pay raises in the statutory QBE formula;
- provision for the use of capital outlay funds to build Pre-K classrooms from [HB 941](#);
- allowing kindergarten students to receive a voucher without ever attending the public school;
- a limit on tuition that can be charged by receiving school districts as outlined in [HB 1221](#); and,
- tripling of the existing public school tax credit from \$5 million to \$15 million, with \$10 million be reserved for schools in the lowest 25% of performance.

The bill now goes back to the Senate for agreement to the House changes.



# Next Steps

<u>Item Description</u>	<u>Date</u>
<b>Cabinet review of department budget requests</b>	TBD
<b>Budget Commission Meeting</b>	Thursday, April 18, 2024
<b>Board Meeting (Tentative Adoption)</b>	Monday, May 6, 2024
<b>Regional Meetings</b>	Throughout May (TBD)
<b>Budget Commission:</b> Changes between Tentative and Final Budget	Thursday, May 16, 2024
<b>Board Meeting (Final Adoption)</b>	Monday, June 3, 2024
<b>Millage Process</b>	TBD June – July

## Overview of Federal Programs by Funding Source

Funding Source	Purpose
Title I, Part A	The purpose of Title I, Part A is to provide supplemental funding to support educators in improving the academic achievement of students who are economically and educationally disadvantaged.
Title II, Part A	<p>The purpose of the Title II, Part A grant is to:</p> <ul style="list-style-type: none"> <li>• increase student achievement consistent with challenging State academic standards;</li> <li>• improve the quality and effectiveness of teachers, principals and other school leaders;</li> <li>• increase the number of teachers, principals and other school leaders who are effective in improving student academic achievement in schools; and</li> <li>• provide low-income and minority student greater access to effective of teachers, principals and other school leaders.</li> </ul>
Title IV, Part A	<p>The purpose of Title IV, Part A is to:</p> <ul style="list-style-type: none"> <li>• provide all students with access to a well-rounded education,</li> <li>• improve school conditions for student learning, and</li> <li>• improve the use of technology in order to improve the academic achievement and digital literacy of all students.</li> </ul>
ESSER III (ARP)	The purpose of ARP is to allow school districts to take additional steps to safely reopen schools for in-person instruction and keep them open, and to address the disruptions to teaching and learning resulting from the pandemic.

# Overview of Other Special Revenue Funds

Funding Source	Purpose
<b>Federal Preschool</b>	The purpose of this grant is to conduct child find activities for preschool age children 2 1/2 -5 years old, salaries for fulltime paraprofessionals, instructional supplies, professional technical services, testing materials, office supplies/materials and Federal Indirect Cost.
<b>State Preschool</b>	Funds are used to conduct child find for preschool age children 2 1/2-5 years old, salaries for teacher, administrative assistant, preschool psychologist, and paraprofessionals, service providers, maintenance and repairs on hearing assistance technology, professional development, pupil services dues and fees and instructional supplies, testing materials, and office supplies/materials.
<b>SPED Parent Mentor</b>	The purpose of the Georgia Parent Mentor Partnership is to enhance communication and collaboration between families, educators and the community.
<b>IDEA Flowthrough</b>	The IDEA Flowthrough grant provides financial assistance to school districts that provide educational services to students with disabilities.
<b>IDEA Disproportionality</b>	The IDEA Flowthrough grant provides financial assistance to school districts that provide educational services to students with or without disabilities.
<b>Pre-K Lottery</b>	The purpose of this grant is to provide funding for the operations of the Georgia lottery-funded pre-k programs.
<b>Head Start Collaborative</b>	The purpose of this grant is to provide comprehensive services to families including education, nutrition, healthcare, and child wellbeing.



# Overview of Other Special Revenue Funds

Funding Source	Purpose
<b>Summer Transition Program</b>	The Pre-k Summer Transition is funded by The Georgia Department of Early Care and Learning offers two types of Summer Transition Programs which operate during the months of June and July. These funds support kindergarten transition and school readiness.
<b>United Way/GEEARS</b>	This grant is used to support the school transition efforts and Birth-3 early learning efforts.
<b>E-SPLOST</b>	<p>E-SPLOST ensures that students have access to a comprehensive education in a safe and equitable environment that is adequately equipped to meet their instructional needs. It will ensure that APS facilities and infrastructure are prepared to sustainably support the District's growth and advancement.</p> <p>By law, an E-SPLOST can only be used for certain capital projects, such as buildings, furnishings, computers, and district vehicles. Additionally, funds from one SPLOST are not allowed to be commingled with another SPLOST: SPLOST 2012, SPLOST 2017, and SPLOST 2022 must be separated and accounted for independently.</p>
<b>Nutrition Services</b>	<p>The Atlanta Public Schools Nutrition Department provides all students healthy school meals that meet their daily nutritional needs and support optimal academic performance for student success.</p> <p>USDA expenses for implementation of school meals.</p>
<b>School Activity Funds</b>	School Activity Funds are bank accounts at individual schools under the control of school principals or club advisors. These funds are a combination of funds that flow through in the form of school board funds, student-generated funds, receipts and disbursements related to athletics, and the myriad co-curricular and extracurricular events sponsored by the school district.



# WRAP UP

Next Commission Meeting:  
April 18, 2024

Agenda:

- FY2025 Special Revenue (including CARES updates), SPLOST, & School Nutrition Review
- Discussion FY2025 Budget



# APPENDIX



# Links

[Atlanta Public Schools Compensation Web Site](#)

[Employee Compensation Presentation to APS Board of Education Budget Commission, March 2021](#)

[Talent Strategy Update to APS Board of Education, May 2019](#)

[Teacher Compensation Presentation to APS Board of Education Budget Commission, February 2019](#)

[Employee Compensation Presentation to APS Board of Education Budget Commission, March 2019](#)

[Employee Compensation Presentation to APS Board of Education Budget Commission, March 2018](#)

[Compensation Study and Pay Parity Recommendations to APS Board of Education, August 2015](#)





# Function Key

Code	Name	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. Note: Counselors and Technology Specialists funded through QBE are allowable charges to this function for expenditure control purposes. Charter and partner schools are coded here
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.
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.
2220	EDUCATIONAL MEDIA SERVICES	Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.
2300	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.
2500	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.

# Function Key continued

Code	Name	Description
2600	MAINTENANCE AND OPERATION	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.
2800	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.
2900	OTHER SUPPORT SERVICES	All other support services not properly classified elsewhere in the 2000 series. Residential treatment facility is coded here for APS
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.
3300	COMMUNITY SERVICES OPERATIONS	Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child care center for working mothers, etc.
4000	FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	Activities concerned with the acquisition of land and buildings; renovating buildings; the construction of buildings and additions to buildings, initial installation or extension of service systems and other build-in equipment; and improvements to sites.
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.