



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

April 18, 2024

Agenda

- FY2025 Special Revenue
- FY2025 SPLOST, School Nutrition, Student Activity
- FY2025 General Funds Update

FY2025 Special Revenue

Budget #2400 | Title I, Part A

Overview: Title I, Part A provides financial assistance to districts and schools with high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.

Total Amount: \$29,992,857
% Change: 0%

Purpose	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.
Scope	Title I, Part A funding is used to provide effective, supplemental programs, services and activities to address the needs of academically at-risk students, professional development for their teachers, and parent and family engagement activities for the families of all children in Title I schools.
Allowable Use of Funds	<ul style="list-style-type: none"> • Materials, supplies and equipment for exclusive use of participating nonpublic school students • Professional development to address the needs of participating students • Family engagement activities for the families of participating students • Third-party contractors to provide services for participating students (5% administrative reserve) • Salaries of teachers and paraprofessionals providing services for participating students

Budget #2400 | Title I, Part A

Total Amount: \$29,992,857
% Change: 0%

Overview: Title I, Part A provides financial assistance to districts and schools with high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	The Title I, Part A allocation is expected to remain flat, projected allocation based on funding from previous years.
What is your strategy with these funds for FY25?	We will continue to consolidate Title I, Part A funds with state and local funds to provide additional flexibility at the school level. Title IV, Part A funds will be transferred to Title I to support increased school-based allocations.
What (if anything) are you changing?	Increased the Title I, Part A per pupil allocation.
Are you using these funds any differently from how you have in the past? If so, how?	<ul style="list-style-type: none"> • Additional transportation and administrative support to our homeless population • Attendance Intervention

Other Points of Consideration:

FY25 Title I overall allocation includes all required set asides (Homeless, Family Engagement and Neglected and Delinquent) and Title I Summer Academy.

Budget #2423 | Title II, Part A

Total Amount: \$3,191,728
% Change: 0%

Overview: Title II provides resources to districts with the purpose of increasing academic achievement by improving the effectiveness of teachers, principals and other school leaders.

Purpose	<p>The purpose of the Title II, Part A grant is to:</p> <ul style="list-style-type: none"> • increase student achievement consistent with challenging State academic standards; • improve the quality and effectiveness of teachers, principals and other school leaders; • increase the number of teachers, principals and other school leaders who are effective in improving student academic achievement in schools; and • provide low-income and minority student greater access to effective of teachers, principals and other school leaders.
Scope	<p>Title II, Part A funding is intended to support teachers, principals, and other school leaders in their work to improve the overall quality of instruction and ensure equity of educational opportunity for all students.</p>
Allowable Use of Funds	<ul style="list-style-type: none"> • Training and education provided for staff development • Professional development supplies • Teachers, principals and other school leaders (individuals responsible for the daily instructional leadership of a school) may participate in professional development

Budget #2423 | Title II, Part A

Total Amount: \$3,191,728
% Change: 0%

Overview: Title II provides resources to districts with the purpose of increasing academic achievement by improving the effectiveness of teachers, principals and other school leaders.

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	The Title II, Part A allocation is expected to remain flat, projected allocation based on funding from previous years.
What is your strategy with these funds for FY25?	To increase targeted teacher development on content, pedagogy and student supports/interventions and retain effective teachers and leaders.
What (if anything) are you changing?	No changes.
Are you using these funds any differently from how you have in the past? If so, how?	No, the budget remains consistent with the FY24 Title II, Part A allocation to the various departments.

Other Points of Consideration:

The district should receive the actual allocation in May/June 2024.

Budget #2421 | Title IV, Part A

Total Amount: \$2,343,197
% Change: 0%

Overview: Title IV, Part A is commonly known as the Student Support and Academic Enrichment program. This program allows for the creation of activities aligned to one of three focus areas: Well-Rounded Education, Safe and Healthy Students, and Effective Use of Technology.

Purpose	<p>The purpose of Title IV, Part A is to:</p> <ul style="list-style-type: none"> • 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.
Scope	<p>Title IV, Part A funding can be used to support students in meeting challenging academic requirements by increasing student access and engagement in high quality STEM, music, arts, world language programming and accelerated learning; implement mental health awareness, expand school-based counseling and mental health programs, promote student safety and violence prevention; and identify and address technology readiness needs.</p>
Allowable Use of Funds	<ul style="list-style-type: none"> • Well-Rounded Education - Activities related to Core academic subjects, foreign language, fine arts, health/physical education, career and technical education • Safe and Healthy Schools - Activities related to creating safe and supportive learning environments for students • Effective Use of Technology - Activities related to staff development in STEM subjects, the creation of blended and remote learning programs, and the use of student data to differentiate instruction.

Budget #2421 | Title IV, Part A

Total Amount: \$2,343,197
% Change: 0%

Overview: Title IV, Part A is commonly known as the Student Support and Academic Enrichment program. This program allows for the creation of activities aligned to one of three focus areas: Well-Rounded Education, Safe and Healthy Students, and Effective Use of Technology.

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	The Title IV, Part A allocation is expected remain the same.
What is your strategy with these funds for FY25?	Provide funding for district-wide programming including Cultural Experience Project, Multi-Tiered System of Supports and Summer School Academic Enrichment programs. A portion of Title IV, Part A funds will be transferred to Title I, Part A to support increased school-based allocations.
What (if anything) are you changing?	No longer consolidating Title IV, Part A funds or funding the Middle School Behavior and Summer Bridge Initiatives.
Are you using these funds any differently from how you have in the past? If so, how?	<ul style="list-style-type: none"> • Attendance Intervention (Braided with Title I to support only non-title schools) • Additional Multi-Tiered System of Supports

Budget | ARP (ESSER III)

Total Amount: \$14,500,000

Overview: The American Rescue Plan (ARP) funds provides education funding to state education agencies and local education agencies to support schools as they are dealing with the effects of the COVID-19 Pandemic.

Purpose	ARP funding is meant to assist districts prevent, prepare for, and respond to the COVID-19 pandemic.
Scope	ARP funds will allow SEAs to take additional steps to reopen schools for in-person instruction, keep them open safely, and address the disruptions to teaching and learning resulting from the pandemic.
Allowable Use of Funds	<ul style="list-style-type: none"> • Activities that address unique needs of special populations • Purchasing supplies to sanitize and clean facilities • Planning and coordination during long-term closures • Purchasing educational technology including hardware, software, and connectivity • Providing mental health services and supports • Planning and implementing summer learning and supplemental afterschool activities • Addressing learning loss among all students in all subgroups • School facility repairs and improvements to reduce risk of virus transmission • Development of strategies and implementation of public health protocols

Budget #2988 | ARP (ESSER III)

Total Amount: \$14,500,000

Overview: ARP allows 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.

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	Decrease yearly based on actual spend.
What is your strategy with these funds for FY25?	Sunsetting of the grant, which entails closing out FY24 expenditures such as school-based intervention block (curriculum and traditional school budgets), remaining salaries (extended-day pay for elementary schools, district support positions and AVA instructional positions), student support contracts, HVAC upgrades, ventilation improvements and other district/school improvement projects.

Other Points of Consideration:

ARP (ESSER III) sunsets on September 30, 2024

Budget #2404 | Federal Preschool

Total Amount: \$320,364
% Change: 4%

Overview: Provides testing, placement in the least restrictive environment and an individualized education program (IEP) through the local public school system for children with disabilities ages 3 to 5 years.

Purpose	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.
Scope	To ensure that preschool age children with a disability is afforded the opportunity to receive services in the least restrictive environment that will promote optimal learning and development. This funding allows for high quality programs for positive outcomes for preschool children in the areas of early language and literacy, social-emotional and adaptive.
Allowable Use of Funds	<ul style="list-style-type: none"> • Child find activities (screening to determine eligibility for services) • Paraprofessional salaries • Community awareness • Instructional materials for students • Proportionate Share Professional and technical services for Private Schools

Budget #2404 | Federal Preschool

Total Amount: \$320,364
% Change: 4%

Overview: Provides testing, placement in the least restrictive environment and an individualized education program (IEP) through the local public school system for children with disabilities ages 3 to 5 years.

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	Increase of 4% projected and includes proposed carry over funds for FY24.
What is your strategy with these funds for FY25?	To adhere to IDEA guidelines for identification and to provide specialized services to preschool age children who have been identified with disability.
What (if anything) are you changing?	No changes.
Are you using these funds any differently from how you have in the past? If so, how?	No changes.

Budget # 2561 | State Preschool

Total Amount: \$ 650,191
% Change: 7.5%

Overview: Provides testing, placement in the least restrictive environment and an individualized education program (IEP) through the local public school system for children with disabilities ages 3 to 5 years.

Purpose	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.
Scope	To ensure that preschool age children with a disability is afforded the opportunity to receive services in the least restrictive environment that will promote optimal learning and development. This funding allows for high quality programs for positive outcomes for preschool children in the areas of early language and literacy, social-emotion and adaptive.
Allowable Use of Funds	<ul style="list-style-type: none"> • Child find activities (screening to determine eligibility for services) • Teachers, paraprofessionals, psychologist and administrative support salaries • Community awareness • Instructional materials for students

Budget # 2561 | State Preschool

Total Amount: \$ 650,191
% Change: 7.5%

Overview: Provides testing, placement in the least restrictive environment and an individualized education program (IEP) through the local public school system for children with disabilities ages 3 to 5 years.

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	Increase of 7.5% projected.
What is your strategy with these funds for FY25?	To adhere to state guidelines for child-find and to provide specialized services to preschool age children who have been identified with disability.
What (if anything) are you changing?	No changes.
Are you using these funds any differently from how you have in the past? If so, how?	No changes.

Budget # 2512 | SPED Parent Mentor

Total Amount: \$ 36,800
% Change: 0%

Overview: Special Education Parent Mentor program that assist parents of students with disabilities by providing resources and learning opportunities.

Purpose	The purpose of the Georgia Parent Mentor Partnership is to enhance communication and collaboration between families, educators and the community.
Scope	Parent mentors are parents of students with disabilities who assist the district in bridging the gap between home and school by providing parents with the following: learning opportunities; support with transition planning; information for making connections to agencies that support individuals with disabilities; disability funding resources; community resources; and other information related to disabilities and special education.
Allowable Use of Funds	Salary and benefits for 2 parent mentors for special education.

Budget # 2512 | SPED Parent Mentor

Total Amount: \$ 36,800
% Change: 0%

Overview: Special Education Parent Mentor program that assist parents of students with disabilities by providing resources and learning opportunities.

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	Remain flat
What is your strategy with these funds for FY25?	This grant assists in funding 2 parent mentors for special education. There are matching requirements for this grant.
What (if anything) are you changing?	No changes.
Are you using these funds any differently from how you have in the past? If so, how?	No changes.

Other Points of Consideration: Parent Mentors also collaborate with Title I Parent Involvement Coordinators and create opportunities to reach families raising a “student with specific needs that may hinder academic achievement, graduation, or ability to successfully transition to college or career opportunities.” This is a federally funded grant and any additional costs are provided through the IDEA Flowthrough Grant.

Budget #2438 | IDEA Flowthrough

Total Amount: \$10,226,583
% Change: 0%

Overview: The Individuals with Disabilities Education Act (IDEA) Federal Special Education Grant provides funds to ensure that eligible students with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs in the least restrictive environment.

Purpose	The IDEA Flowthrough grant provides financial assistance to school districts that provide educational services to students with disabilities.
Scope	Ensure that all children with disabilities have available to them a free and appropriate public education that emphasizes special education and related services designed to meet their unique needs and prepare them for further education, employment, and independent living; Ensure that the rights of children with disabilities and their parents are protected; Assist states, localities, educational service agencies, and Assess and ensure the effectiveness of efforts to education children with disabilities.
Allowable Use of Funds	Educating students with disabilities

Budget #2438 | IDEA Flowthrough

Total Amount: \$10,226,583
% Change: 0%

Overview: The Individuals with Disabilities Education Act (IDEA) Federal Special Education Grant provides funds to ensure that eligible students with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs in the least restrictive environment.

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	Remain flat
What is your strategy with these funds for FY25?	<ul style="list-style-type: none"> • Services and supports for SWD • Address disproportionality in identification and preventive measures for discipline
What (if anything) are you changing?	No changes
Are you using these funds any differently from how you have in the past? If so, how?	No changes

Budget #2728 | IDEA Disproportionality

Total Amount:
\$2,044,926
% Change: -15.26%

Overview: The Individuals with Disabilities Education Act (IDEA) Federal Special Education Grant provides funds to ensure that eligible students with disabilities receive a free and appropriate public education. Districts found to be significantly disproportionate in one or more areas (Identification, Discipline, or Placement) are required to reserve the maximum amount of funds (15%) to provide Comprehensive Coordinated Early Intervening Services to decrease disproportionate practices.

Purpose	The IDEA Flowthrough grant provides financial assistance to school districts that provide educational services to students with or without disabilities.
Scope	Ensure that all children with disabilities have available to them a free and appropriate public education that emphasizes special education and related services designed to meet their unique needs and prepare them for further education, employment, and independent living; Ensure that the rights of children with disabilities and their parents are protected; Assist states, localities, educational service agencies, and Assess and ensure the effectiveness of efforts to education children with disabilities. Additionally, these funds are allocated for the purpose of decreasing disproportionate practices.
Allowable Use of Funds	Educating students with or without disabilities.

Budget #2728 | IDEA Disproportionality

Overview: The Individuals with Disabilities Education Act (IDEA) Federal Special Education Grant provides funds to ensure that eligible students with disabilities receive a free and appropriate public education. Districts found to be significantly disproportionate in one or more areas (Identification, Discipline, or Placement) are required to reserve the maximum amount of funds (15%) to provide Comprehensive Coordinated Early Intervening Services to decrease disproportionate practices.

Total Amount:
\$ 2,044,926
% Change: -15.26%

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	Decrease of 15.26% projected due to a reduction in carry over funds proposed for FY24.
What is your strategy with these funds for FY25?	<ul style="list-style-type: none"> • Services and supports for SWD and nondisabled students. • Address disproportionality in identification and preventive measures for discipline.
What (if anything) are you changing?	No changes.
Are you using these funds any differently from how you have in the past? If so, how?	No changes.

Budget #2514 | Pre-K Lottery

Total Amount: \$6,046,499
% Change: 0%

Overview: Georgia Department of Early Care & Learning grant for the GA lottery Pre-K program.

Purpose	The purpose of this grant is to provide funding for the operations of the Georgia lottery-funded pre-k programs.
Scope	Funding is used to implement Georgia's Pre-K Program with a minimum of 180 full days (6.5-hours of instructional services per day; 1170 total hours per year) of high quality educational/instructional services to eligible four-year-old children that reside within the Atlanta Public Schools attendance zone.
Allowable Use of Funds	<ul style="list-style-type: none"> • Salary and benefits for Pre-K teachers and teacher assistants • Classroom supplies • Curriculum Resources • Professional Development • Program expenses (website, flyers, administrative support) • Field trips/Transportation • Recruitment • Transition Activities • Nutrition

Budget #2514 | Pre-K Lottery

Total Amount: \$6,046,499
% Change: 0%

Overview: GA Department of Early Care & Learning grant for the GA lottery funded Pre-K program

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	Remain flat.
What is your strategy with these funds for FY25?	To provide a high-quality instructional program (i.e. salaries, assessment materials, supplies, furniture, technology) for 1170 Pre-K students (56 classes)
What (if anything) are you changing?	One Usher Collier class roster will shift to add a class at Mary Lin.
Are you using these funds any differently from how you have in the past? If so, how?	No changes.

Other Points of Consideration: Funding is based on enrollment, teacher credentials, and program type.

Budget #2577 | Head Start Collaborative

Total Amount: \$924,500
% Change: 0%

Overview: Through a partnership with the YMCA the Office of Early Learning receives federal grant funds to provide wrap-around supports and services to Pre-K students.

Purpose	The purpose of this grant is to provide comprehensive services to families including education, nutrition, healthcare, and child wellbeing.
Scope	Funding is for the APS Pre-k programs that are identified as Head Start.
Allowable Use of Funds	<ul style="list-style-type: none"> • Salary and benefits for Family Support Specialists • Pre-k classroom operating expenses • Comprehensive services for families

Budget #2577 | Head Start Collaborative

Total Amount: \$924,500
% Change: 0%

Overview: Through a partnership with the YMCA the Office of Early Learning receives federal grant funds to provide wrap-around supports and services to Pre-K students.

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	Remain flat.
What is your strategy with these funds for FY25?	The funds for FY25 will sustain the wraparound health services provided to all families as well as salaries.
What (if anything) are you changing?	No changes.
Are you using these funds any differently from how you have in the past? If so, how?	No changes.

Budget #2863, 2886 | United Way

Total Amount: \$305,000
% Change: 0%

Overview: The United Way provides funding to support the Atlanta Early Learning city-wide collaborative PAACT (Promise All Atlanta Children Thrive) to create more robust programming and better alignment from birth to age 3.

Purpose	This grant is used to support the school transition efforts and early learning efforts for families with children ages birth to three years of age.
Scope	Funding provides for Kindercamp, Kindergarten Transition Mini-Grants, and other transition activities. This funding also supports the salary for the Early Learning transition specialist.
Allowable Use of Funds	The funding must support the transition efforts of APS Pre-k.

Budget #2863, 2886 | United Way

Total Amount: \$305,000
% Change: 0%

Overview: The United Way provides funding to support the Atlanta Early Learning city-wide collaborative PAACT (Promise All Atlanta Children Thrive) to create more robust programming and better alignment from birth to age 3.

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	Remain flat.
What is your strategy with these funds for FY25?	The funds will be used for the purpose of kindergarten transition and birth-3 early learning efforts.
What (if anything) are you changing?	No changes.
Are you using these funds any differently from how you have in the past? If so, how?	No changes.

SPLOST and Capital Improvements



Budget | SPLOST IV 2012, SPLOST V 2017 & SPLOST VI 2022

Overview: An E-SPLOST is a Special Purpose Local Option Sales Tax (SPLOST) for education. It is a one-cent sales tax on all retail purchases. This means that everyone who makes a purchase in the school district county, including visitors, contributes to the support of local schools.

Atlanta Public Schools participates in an E-SPLOST in both Fulton and DeKalb Counties as outlined by state law. SPLOST 2012 is sales tax revenue collected July 2012 through June 2017, SPLOST 2017 is sales tax revenue collected July 2017 through June 2022, and SPLOST 2022 will be collected July 2022 through June 2027. Funds from one SPLOST cannot be commingled with other SPLOSTs.

SPLOST 2012 FY25 BUDGET:
\$1,390,003.35

SPLOST 2017 FY25 BUDGET:
\$64,910,836.96

SPLOST 2022 FY25 BUDGET:
\$303,711,758.60

Purpose	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.
Scope	E-SPLOST funding supports the District's Capital Improvement Initiative to provide the following: <ul style="list-style-type: none"> • Construction and Renovation to Instructional and Administrative facilities • Infrastructure Improvements • HVAC Improvements • New & Renovated Athletic Facilities with upgrades to athletic fields and playgrounds • Vehicle Replacements (School Buses and Operational Vehicles) • Technology Improvements
Allowable Use of Funds	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.

Budget | Fund 354 SPLOST (IV) 2012

Total Amount: \$1,390,003.35

Construction & Capital Expenditures	\$1,390,003.35
Total Appropriations	\$1,390,003.35

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	Decreasing to the last few dollars of SPLOST 2012.
What is your strategy with these funds for FY25?	Completion of Benteen Elementary School project will finish out SPLOST 2012.
What (if anything) are you changing?	No Changes.
Are you using these funds any differently from how you have in the past? If so, how?	No Changes.

Budget | Fund 355 SPLOST (V) 2017

Total Amount:
\$64,910,836.96

Construction & Capital Expenditures	\$64,910,836.96
Total Appropriations	\$64,910,836.96

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	Decrease, as there are no additional revenues. FY25 is the eighth year of SPLOST 2017.
What is your strategy with these funds for FY25?	Successful completion of all SPLOST 2017 program initiatives.
What (if anything) are you changing?	No changes.
Are you using these funds any differently from how you have in the past? If so, how?	No changes.

Budget | Fund 356 SPLOST (VI) 2022

Total Amount:
\$301,944,954.20

Construction & Capital Expenditures	\$278,399,431.60
Debt Services	\$23,545,522.60
Total Appropriations	\$301,944,954.20

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	FY25 will be third year of collections for SPLOST 2022 and allocation increases significantly.
What is your strategy with these funds for FY25?	Initiation of the implementation of SPLOST 2022.
What (if anything) are you changing?	No changes.
Are you using these funds any differently from how you have in the past? If so, how?	No changes.

Budget | Fund 300-Capital Improvement

Overview: The Capital Improvement Fund was created in FY 2023 to capture the roll-over balance from the previous General Fund 6721 and any Georgia Department of Education reimbursements from facilities projects.

Purpose	To provide capital improvements at multiples schools within the district.
Scope	<p>Fund 300 supports capital improvements at multiple schools to provide the following:</p> <ul style="list-style-type: none"> • Elevator modernizations • Exterior painting • Playground replacement including fencing and rubber surfacing • Underground piping replacement • Vacant building security improvements • HVAC upgrades • Parking Lot upgrades
Allowable Use of Funds	Funds are available to provide capital improvements at various schools within the district.

Budget | Fund 300

Total Amount:
\$2,192,075.88

Capital Improvement Projects	\$2,192,075.88
Total Appropriations	\$2,192,075.88

Questions	Answers
Is your allocation expected to increase, decrease or remain flat?	Funds are based on our projected roll-over balance for FY 24. Revenues for this fund are from the reimbursement from Georgia Department of Education facility grants.
What is your strategy with these funds for FY25?	This request includes the following at multiple schools: elevator modernizations, exterior painting, playground replacement including fencing and rubber surfacing, underground piping replacement, vacant building security improvements, HVAC upgrades, parking Lot upgrades.
What (if anything) are you changing?	No changes.
Are you using these funds any differently from how you have in the past? If so, how?	No changes.



Budget #6990, 6691, 6692, 6695

Nutrition Services

Total Amount: \$45,792,858
Increase: 28% (\$9,999,847)

Overview: 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. All student meals are provided through the USDA federally funded meal programs (breakfast, lunch, and supper). Additionally, Atlanta Public Schools has been awarded the USDA Fresh Fruit and Vegetable Program (FFVP) Grant, promoting the distribution of fresh fruits and vegetables in elementary classrooms not offered as part of the current meal service menu.

Purpose	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.
Scope	Currently, all student meals are provided through the USDA federally funded meal programs that provides well-balanced free meals to all students.
Allowable Use of Funds	USDA expenses for implementation of school meals

Budget #6990, 6691, 6692, 6695

Nutrition Services

Total Amount: \$45,792,858
Increase: 28% (\$9,999,847)

Program #	Program Name	FY2024 Approved	FY2025 Request	YOY \$ Change	YOY % Change
6695	Supper	\$687,150	\$687,150	\$0	0%
6990	School Nutrition Services	\$34,324,313	\$44,324,160	\$9,999,847	28%
6991	Fresh Fruit and Vegetable Program I	\$110,280	\$110,280	\$0	0%
6992	Fresh Fruit and Vegetable Program II	\$671,268	\$671,268	\$0	0%
	TOTAL	\$35,793,011	\$45,792,858	\$9,999,847	28%

- 28% increase to program 6990 is a result of going self operated beginning 2024-2025.

Budget #6990, 6691, 6692, 6695

Nutrition Services

Total Amount: \$45,792,858
Increase: 28% (\$9,999,847)

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Questions	Answers
<p>Is your allocation expected to increase, decrease or remain flat?</p>	<p>USDA School Meals Program</p> <ul style="list-style-type: none"> ○ Expected increase meal participation breakfast and lunch in-person meal service ○ Beginning FY2025 Nutrition program will be self operated, and all expenses will be absorbed by the District
<p>What is your strategy with these funds for FY25?</p>	<p>The department will target efforts to increase meal participation:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Expansion of menu concepts <input type="checkbox"/> Adding a la carte offerings in all schools <input type="checkbox"/> Opening additional cafeteria serving lines <input type="checkbox"/> More stakeholder involvement in menu development

Budget #6990, 6691, 6692, 6695

Nutrition Services

Total Amount: \$45,792,858
Increase: 28% (\$9,999,847)

Overview: 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. All student meals are provided through the USDA federally funded meal programs (breakfast, lunch, and supper). Additionally, Atlanta Public Schools has been awarded the USDA Fresh Fruit and Vegetable Program (FFVP) Grant, promoting the distribution of fresh fruits and vegetables in elementary classrooms not offered as part of the current meal service menu.

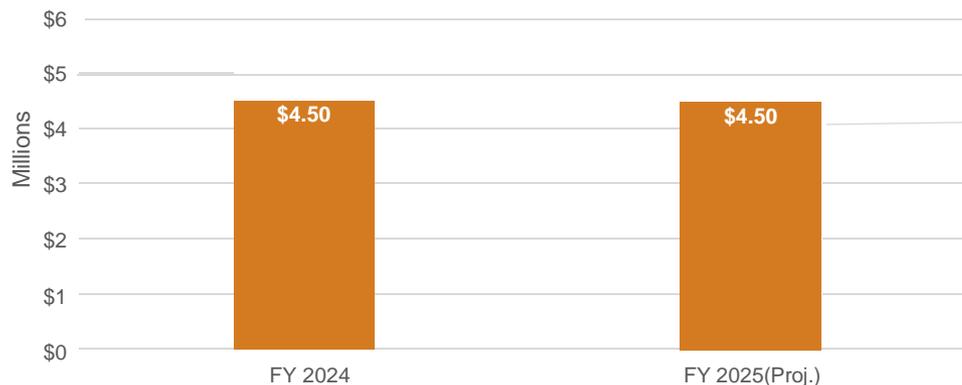
Questions	Answers
What (if anything) are you changing?	School Nutrition program for FY25 will not be managed by an outside vendor. The school Nutrition program will be self operated by Atlanta Public Schools
Are you using these funds any differently from how you have in the past? If so, how?	With the program transitioning to self operated, additional cost related to kitchen staff salaries and benefits will become an APS expense. The purchase of groceries (milk, produce, etc.) will become an additional expense as well.

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 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. **\$4.5 million**

- School Activity Accounts are required to be reported within the District's financial statements
- FY2024 projected appropriations are provided for Board approval

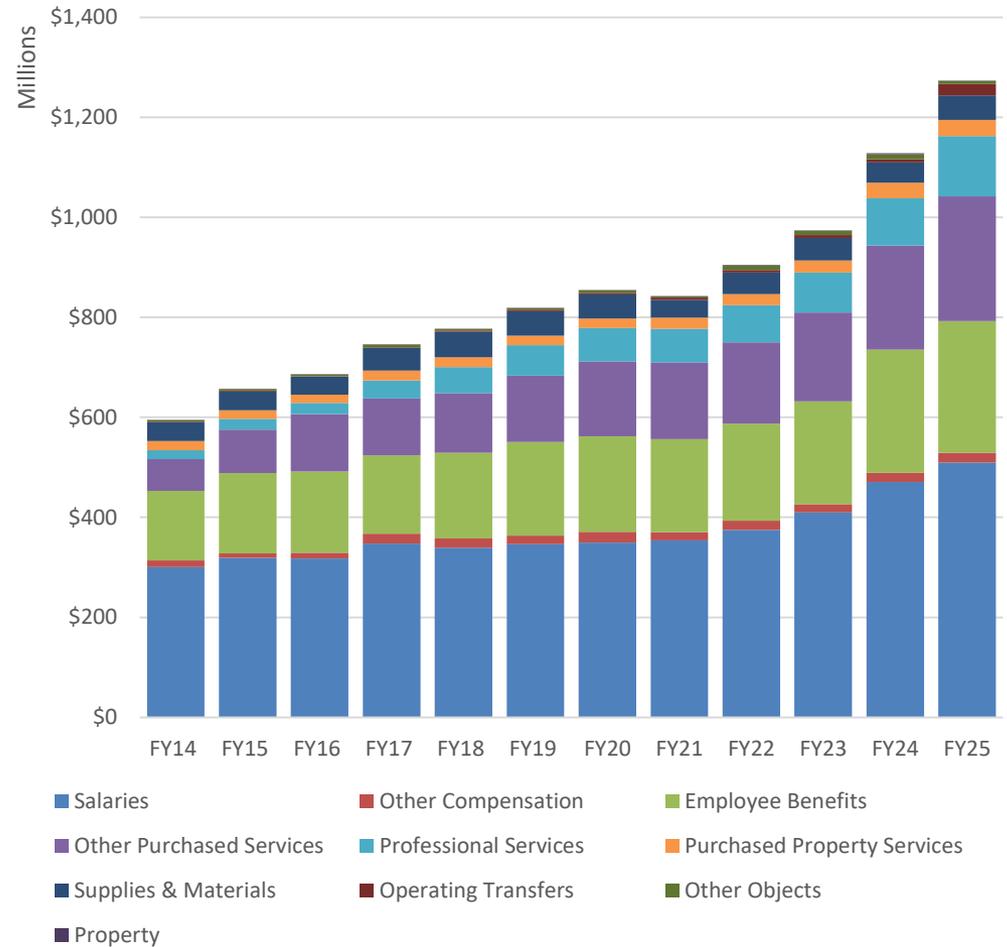
Student Activity
FY 2024 vs. FY 2025



Budget History and Forecast

Expenditure Story

- Salaries have increased by nearly 70% in the last 10 years while benefits have increased by nearly 90%
- Other purchased services, which includes the charter budgets, has increased by 292%, and has increased from 10.69% of the total budget to 19.62%
- The overall general fund budget has increased by 114% in the last 11 years



Rate of Change

FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
10.50%	4.26%	8.72%	4.30%	5.28%	4.37%	-1.32%	7.32%	7.69%	15.82%	12.84%

How we got here

(some cost drivers)

- Salary and Benefits
- School size-
 - If APS had schools with similar student populations as comparison districts, APS would have between 12 and 48 fewer schools.
- Staffing ratios
 - 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
- Structures
 - Central Office rebound after previous rounds of reductions
 - Charter System (School-based Budget Decisions)- inefficiencies in the nature of flexibility, loss of economies of scale in purchasing, requires additional supports, etc.
 - Student Success Funding- a per pupil funding formula is optimized when there is sufficient enrollment to generate funds sufficient to operate the school. Currently 67% of schools either receive a small school supplement or must be built outside of SSF
 - Programs, Initiatives, and Supports

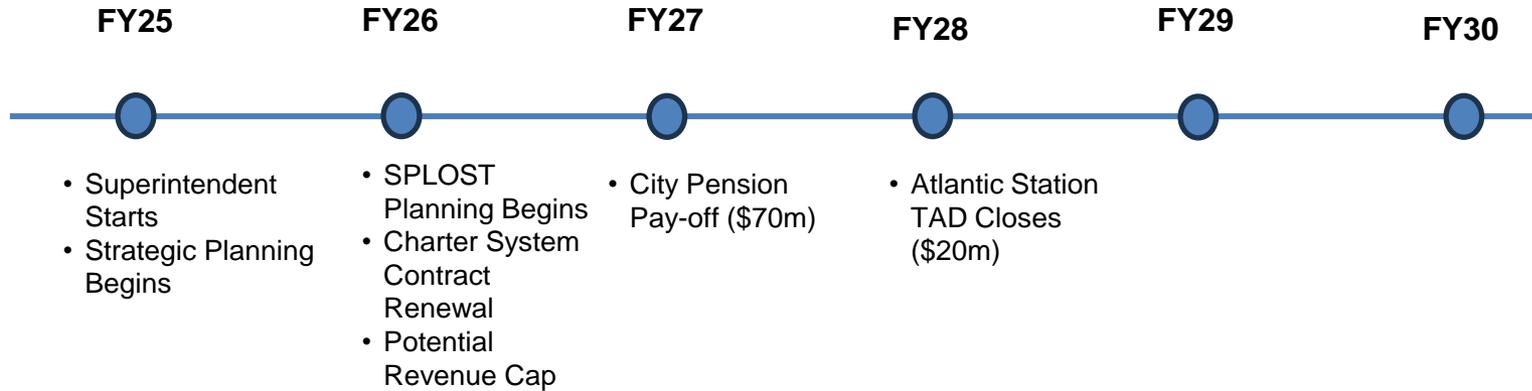
Multiyear

Revenue Estimates							The Story
	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	
Local	\$943.85	\$976.25	\$1,010.60	\$1,046.81	\$1,084.82	\$1,124.60	3-4% increase annually assuming digest cap Assumes some increase in overall QBE but offset by local fair share
State	\$215.70	\$219.30	\$222.55	\$225.40	\$227.77	\$229.61	
Other	\$6.96	\$7.10	\$7.24	\$7.38	\$7.53	\$7.68	Erate, tuition, interest, etc.
Title							
Transfer	\$17.04	\$17.38	\$17.73	\$18.09	\$18.45	\$18.82	Annual 2% scaling
Fund							
Balance	\$71.38	\$15.00	\$10.00	\$5.00	\$4.50	\$4.05	Reduction of use of fund balance each year
Grand Total	\$1,254.93	\$1,235.03	\$1,268.13	\$1,302.68	\$1,343.08	\$1,384.76	
		-1.59%	2.68%	2.73%	3.10%	3.10%	

Expenditure Estimates							The Story
	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	
Schools	\$562.27	\$593.25	\$626.03	\$660.74	\$697.51	\$736.49	Salaries up 5%, supplies up 4%, contracts up 6% Assumes annual 10% increase based on revenue and trend
Charters	\$228.73	\$251.43	\$276.39	\$303.84	\$334.03	\$367.22	
Partners	\$58.01	\$63.75	\$70.06	\$77.01	\$84.64	\$93.03	Assumes annual 10% increase based on revenue and trend
Central							
Office	\$249.23	\$280.54	\$299.57	\$301.18	\$321.40	\$343.19	Salaries up 5%, supplies up 4%, contracts up 6%, nutrition gradual less dependence on GF, ERP completed by FY2028
Districtwide	\$128.24	\$131.79	\$72.23	\$68.13	\$69.91	\$72.22	6% increase in districtwide benefit rates, pension funded in FY2027
State							
Grants	\$5.90	\$6.02	\$6.15	\$6.29	\$6.44	\$6.60	Assumes gradual 3% increase
Utilities	\$22.57	\$23.36	\$24.18	\$25.03	\$25.90	\$26.81	Assumes annual 4% increase
Grand Total	\$1,254.94	\$1,350.13	\$1,374.61	\$1,442.22	\$1,539.84	\$1,645.56	
		7.59%	1.81%	4.92%	6.77%	6.87%	
Gap	\$0.01	\$115.10	\$106.48	\$139.53	\$196.76	\$260.81	

Timelines

Points of Impact or Decision



Annual Processes (Example: FY25)

Budget Planning and Adoption



Annual Facilities Review



Any approved rezoning effective SY2026-27

FY2025 General Fund Update

FY2025 Consolidated General Fund figures in millions

Revenue	FY2024	FY2025	Diff	% Change	Notes
Local	\$868.81	\$943.85	\$75.04	9%	Optimistic local revenue projection
State	\$217.25	\$215.70	-\$1.55	-1%	pending approval
Other	\$8.30	\$6.96	-\$1.34	-16%	One-time ERate drop off
Transfer	\$17.26	\$17.04	-\$0.22	-1%	Estimate (balance to expenditures)
Fund Balance	\$71.45	\$71.38	-\$0.08	0%	No less than 15% of expenditures
Total	\$1,183.07	\$1,254.93	\$71.86	6%	
Expenditure	FY2024	FY2025	Diff	% Change	Notes
Traditional Schools	\$534.59	\$547.39	\$12.80	2%	3% salary increase, benefit rate increases, Counselor equivalent ESSER step-down, 50% reduction to school reserve
Charter	\$214.03	\$230.74	\$16.71	8%	Placeholder
Partner	\$52.41	\$59.21	\$6.79	13%	Placeholder
Central Office	\$237.65	\$225.74	-\$11.91	-5%	Reset all increases, 50% travel cut, 3% non-personnel cut, position cuts, additional non-personnel cuts; all offset by increases to benefits
Nutrition	\$2.93	\$15.43	\$12.50	426%	Earmarked use of Fund Balance
ERP	\$2.24	\$2.24	\$0.00	0%	Defer to SPLOST
Readers are Leaders	\$0.00	\$8.38	\$8.38	0%	Earmarked use of Fund Balance
Safety	\$19.12	\$21.22	\$2.10	11%	Various initiatives
Compensation	\$1.91	\$36.60	\$34.69	1815%	\$3 million lapsed salary, other compensation innovations
Utilities	\$17.24	\$22.57	\$5.33	31%	Review at midyear
Pension	\$63.82	\$65.73	\$1.91	3%	Annual 3% scaling
State Grants	\$10.33	\$7.53	-\$2.80	-27%	Bus grant sunsets
Districtwide	\$26.79	\$12.16	-\$14.63	-55%	Two one-time \$1000 stipends for FY2024
Total	\$1,183.07	\$1,254.94	\$71.87	6%	
Gap	\$0.00	-\$0.01			

Gap Closing Measures

Reduction Strategies	Amount
Round 1- Review of revenue, increase local from conservative to optimistic, earmark usage of fund balance (not to impact remaining fund balance by more than 15% of expenditures)	-37.53 million
Round 2- Central Office restore increases to previous year wherever possible, cuts to travel, cuts to other non-personnel, review of salary and benefit calculations	-33.4 million
Round 3- School Reserves by 50%	-2.8 million
Round 4- Add back for State Health Increases	+4.5 million
Round 5- Deeper Central Office Reductions	-23.9 million
Round 6- New Initiatives: Defer ERP to SPLOST and identify funding source for literacy stipends	-12.5 million
Total	-\$105.63 million

FY2025 Budget Parameters

	The FY2025 Budget Development Process will:	in alignment with:	New Investments	Comments
1	Support a compensation strategy that maintains the APS competitive advantage while remaining sustainable in the long-term	Goals 1-2; Guardrail 3	\$58.9 million	Includes updates to the Pay Structure for the Teacher salary schedule; factors in the \$2,500 increase in the QBE, market adjustments, and a paid step increases; continues; Retention Stipends in high- needs subject areas and turnaround schools; strategic recruitment and Retention Stipends to support innovative hiring strategies; for non-teaching positions, includes a COLA and paid step
2	Support the shift in the School Nutrition model to in-house	Goals 1-2; Guardrail 1, 3 & 4	\$15.4 million	General Fund transfer to the school nutrition program to secure the successful migration of out-sourced to in-house nutrition services
3	Support the ongoing operational needs of the district, especially Transportation and Safety and Security and the modernization of the district ERP (Enterprise Resource Planning) system	Guardrail 1 & 3	\$6.4 million	ERP to be deferred to next SPLOST adoption pending usage of fund balance caps; additional \$2.1 million for safety in the general fund plus new state grant for \$45,000 per school
4	Identify redundancies and efficiencies in the administrative overhead of the district to reallocate to core classroom and school budgets	Goals 1-2	-\$57.3 million	Reductions in central office budget requests, base non-personnel, positions (both staffed and vacant), and re-organizations of departments

FY2025 Budget Parameters

	The FY2025 Budget Development Process will:	in alignment with:	New Investments	Comments
5	Consider the ESSER funded initiatives that should be incorporated in the ongoing general fund budget, or will effectively communicate the transition away from some initiatives	Goals 1-4; Guardrail 3	\$2.95 million	Maintain ESSER funded communications related positions, HVAC filters, and training and assessment initiatives
6	Support additional flexible school funds, especially for wellness and whole-child support	Goals 3-4; Guardrail 1	\$7.8 million	The equivalent of 1.0 Counselor salary was added to every school so that schools can utilize flexibility to determine what student support functions need to be maintained post-ESSER
7	Support ELA and Math investments, especially through investments in professional development	Goals 1-2	\$8.38 million	Central Office supports, materials and supplies, and school-based coaches to support the Readers are Leaders initiative; \$3.5 million of stipends earmarked from fund balance
8	Support the SOFG goal for College and Career Readiness	Goal 4	\$0	Continuing previous investments
9	Support investments in Signature Programs, Fine Arts and Athletics that standardizes investments across schools and shifts burden of costs off school budgets	Guardrails 1 and 3	\$1 million	Continued investments in signature programs and school-based fine arts and athletics.
10	Support of all student populations including investments in intervention, Gifted, EL, and Special Education	Guardrail 1	\$9 million	Additional investments in special education of \$6.3 million; \$2 million for EIP and remedial; \$700k ESOL

FY2025 By Function

Budget in millions	FY2024			FY2025 Tentative			Change
	Budget*	% of Exp	Per Pupil	Budget*	% of Exp	Per Pupil	
Instruction ¹	\$745.54	63.02%	\$15,140.33	\$795.05	63.35%	\$16,340.19	\$49.51
Pupil Services ²	\$68.12	5.76%	\$1,383.46	\$74.88	5.97%	\$1,538.99	\$6.76
Staff Services ³	\$67.79	5.73%	\$1,376.64	\$73.17	5.83%	\$1,503.81	\$5.38
Federal Grant Admin ⁴	\$0.00	0.00%	\$0.06	\$0.00	0.00%	\$0.06	\$0.00
School Admin ⁵	\$54.39	4.60%	\$1,104.58	\$54.43	4.34%	\$1,118.65	\$0.04
General Admin ⁶	\$67.31	5.69%	\$1,366.87	\$57.57	4.59%	\$1,183.23	(\$9.74)
Maintenance & Ops ⁷	\$124.95	10.56%	\$2,537.41	\$130.90	10.43%	\$2,690.24	\$5.95
Transportation ⁸	\$46.79	3.95%	\$950.12	\$44.22	3.52%	\$908.73	(\$2.57)
School Nutrition ⁹	\$0.41	0.03%	\$8.29	\$0.38	0.03%	\$7.79	(\$0.03)
Other Outlay ¹⁰	\$6.84	0.58%	\$138.92	\$7.68	0.61%	\$157.88	\$0.84
Debt ¹¹	\$0.93	0.08%	\$18.89	\$1.23	0.10%	\$25.28	\$0.30
Transfer ¹²	\$0.00	0.00%	\$0.00	\$15.43	1.23%	\$317.21	\$15.43
Total	\$1,183.07	100.00%	\$24,025.56	\$1,254.94	100.00%	\$25,792.06	\$71.87

1. Salary and benefit increases, charter and partner allocations
2. Salary and benefits
3. Readers are Leaders supports
4. No change
5. No change
6. Central Office reductions
7. Inflationary costs for operational contracts and supplies, facility maintenance repairs, and increase in benefits cost
8. Review of Benefits
9. No change
10. Increase to PAACT transfer
11. No change
12. Transfer to School Nutrition Fund

FY2025 by Object Group

	FY2024			FY2025 Tentative			
Budget in millions	Budget	% of Exp	Per Pupil	Budget*	% of Exp	Per Pupil	Change*
Salaries ¹	\$463.41	39.17%	\$9,410.85	\$505.66	40.29%	\$10,392.62	\$42.25
Other Compensation ²	\$36.46	3.08%	\$740.43	\$20.64	1.65%	\$424.28	(\$15.82)
Employee Benefits ³	\$244.28	20.65%	\$4,960.82	\$258.54	20.60%	\$5,313.71	\$14.26
Professional Services ⁴	\$100.99	8.54%	\$2,050.84	\$106.05	8.45%	\$2,179.52	\$5.06
Purchased Property Services ⁵	\$30.46	2.57%	\$618.60	\$31.20	2.49%	\$641.15	\$0.73
Other Purchased Services ⁶	\$232.13	19.62%	\$4,714.04	\$250.77	19.98%	\$5,153.94	\$18.64
Supplies ⁷	\$48.68	4.12%	\$988.68	\$50.99	4.06%	\$1,047.90	\$2.30
Property ⁸	\$9.86	0.83%	\$200.21	\$1.71	0.14%	\$35.24	(\$8.14)
Operating Transfer ⁹	\$6.84	0.58%	\$138.92	\$23.11	1.84%	\$474.99	\$16.27
Other Objects ¹⁰	\$9.96	0.84%	\$202.18	\$6.26	0.50%	\$128.70	(\$3.69)
Total	\$1,183.07	100.00%	\$24,025.56	\$1,254.94	100.00%	\$25,792.06	\$71.87

1. Compensation increases
2. Roll off of two-one-time stipends in FY2024
3. Increase in State Health rates and TRS.
4. Increase in Partner schools
5. Increase in HVAC (ESSER roll-in) and other contracts
6. Increase to Charter schools
7. Literacy supplies
8. State grants ending
9. Transfers to Nutrition Fund and Special Revenue for PAACT
10. Roll off of one-time expenditures

Impact to Fund Balance

	FY2023	FY2024 Revised*	FY2025 Proposed	FY2025 Proposed with ERP, Laptop refresh, Literacy Stipends	FY2025 Revised Proposed
Beginning Fund Balance	\$256.65	\$295.35	\$259.62	\$259.62	\$259.62
Anticipated Use of Fund Balance	\$38.70	-\$35.73	-\$71.38	-\$86.88	-\$71.39
Ending Fund Balance	\$295.35	\$259.62	\$188.24	\$172.74	\$188.23
Expenditures	\$999.19	\$1,183.07	\$1,254.94	\$1,254.94	\$1,254.94
% of Expenditures	30%	22%	15%	14%	15%
Benchmarks for Reference	Reserve				
GFOA Best Practice of 2 Months	\$166.53	\$197.18	\$209.16	\$209.16	\$209.16
Board Parameter no less than 7.5%	\$74.94	\$88.73	\$94.12	\$94.12	\$94.12
Cap of 15%	\$149.88	\$177.46	\$188.24	\$188.24	\$188.24
*As of March 1, 2024					
*103% collection and 99% spend					

Fund Balance Usage

	Notes	In millions
Contingencies	Reserves, operations and talent contingency budgets	\$3.00
Other non-personnel year over year increases	Annual review of necessary expenditure increases to ensure operational integrity of district programs	\$13.00
Overtime, stipends, parttime	Annual review of stipend packages, overtime needs, and part-time and temporary staff	\$15.50
Pension	Pension contribution in excess of required amount	\$8.50
Pilot Initiatives	Nutrition, Readers are Leaders, to support expenditure parameters	\$30.00
		\$70.00

Next Steps

<u>Item Description:</u>	<u>Date:</u>
Ad runs in AJC for Tentative Adoption	Monday, April 29, 2024
Public Hearing on Budget #1/Board Meeting	Monday, May 6, 2024
Board Meeting (Tentative Adoption)	Monday, May 6, 2024
Regional Meetings	TBD
Budget Commission & Changes between Tentative and Final Budget	Thursday, May 16, 2024
Board Meeting (Final Adoption)	Monday, June 3, 2024
Millage Process	TBD June – July

WRAP UP



Appendix



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	
APS Staff at Comparison District Ratio	8,361	7,474	7,234	7,093	6,492	6,381	6,324	
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
APS Staff at Comparison District Ratio	8,361	5,746	5,617	5,136	4,757	4,744	4,612
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
Number of Schools	87	138	70	25	104	112	142
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
Average School Size Ratio	578	672	748	798	865	953	1,280
Number of schools at comparison district ratio	87	75	67	63	58	53	39
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, 9th 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		
Per Pupil	\$19,701	\$15,940	\$12,943	\$12,786	\$12,702	\$12,108	\$11,715		
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.

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.

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 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

FY2024 RESOURCE PARAMETERS

THE DISTRICT WILL:

- alleviate pressure from the general fund and taxpayers while supporting the continued operations of APS by:
 - maximizing all available funding streams including federal grants and other special revenue where appropriate and specific to the purpose of the program
 - continuing to identify grant-generating opportunities
 - seeking additional business, philanthropic and community partnerships in a manner that is data driven and equity guided to ensure we do not perpetuate inequities within and across clusters
 - equity considerations to guide and prioritize partnerships and resource allocation
 - assess the required millage rate
- maintain a fund balance of 15% of the total general fund expenditure budget net of any committed, assigned, or reserved fund balance
- strategically utilize the fund balance to ensure operational integrity of district programs, support expenditure parameters, and temporarily offset potential decreases in revenue

