



FY2026 TENTATIVE BUDGET COMMUNITY ENGAGEMENT MEETING

May 6, 2025

AGENDA

01 FY2026 Consolidated
General Fund Update

02 Revenue Updates

03 Expenditure Highlights

04 FY2026 Other Funds



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meeting!**

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FY2026 Consolidated General Fund Update



Gap Closure- How we did it

Revenue Estimates	FY2025 Adopted	FY2026 Projected	FY2026 Tentative	Change from Proj	The Story
Local	\$943.85	\$976.25	\$1,008.62	\$32.37	Closure of Atlantic Station TAD, Opt-out of HB581
State	\$231.71	\$236.58	\$255.07	\$18.49	Local Fair Share capped at state level
Other	\$6.96	\$7.10	\$6.96	-\$0.14	Flat
Title Transfer	\$17.04	\$17.38	\$15.02	-\$2.37	Preliminary Conservative Estimate
Fund Balance	\$74.25	\$15.00	\$16.81	\$1.81	Fund balance parameters set to no less than 12.5% expenditures
Grand Total	\$1,273.81	\$1,252.31	\$1,302.48	\$50.16	
		-1.69%	2.25%	4.01%	
Expenditure Estimates	FY2025 Adopted	FY2026 Projected	FY2026 Tentative	Change from Proj	
Schools	\$597.92	\$630.54	\$635.59	\$5.05	State Health benefits cost and average salary up greater than projected
Charters	\$230.51	\$251.12	\$237.84	-\$13.28	Assumed aggressive growth at 9%, closer to 3% Assumed aggressive growth at 9%, actual decline due to enrollment and admin
Partners	\$60.68	\$66.09	\$57.42	-\$8.68	overhead
Central Office	\$263.95	\$281.17	\$240.60	-\$40.57	Significant reductions to projections
Districtwide	\$92.24	\$97.04	\$100.67	\$3.63	Placeholder school positions reserves
State Grants	\$5.94	\$6.44	\$7.80	\$1.35	New one-time safety grant
Utilities	\$22.57	\$23.36	\$22.57	-\$0.79	Held flat
Grand Total	\$1,273.80	\$1,355.76	\$1,302.48	-\$53.28	
		6.43%	2.25%	-3.93%	
Gap	\$0.00	-\$103.45	\$0.00		

	FY2025 as of 3.5	FY2026	Change	% Change
Revenue	\$1,279.99	\$1,302.48	\$22.49	1.76%
Expenditures	\$1,279.99	\$1,302.48	\$22.49	1.76%
Gap	\$0.00	\$0.00	\$0.00	

	FY2025	FY2026	Change	% Change
Local	\$943.85	\$1,008.62	\$64.77	6.86%
State	\$232.00	\$255.07	\$23.07	9.95%
Other	\$6.96	\$6.96	\$0.00	0.02%
Title Transfer	\$18.89	\$15.02	-\$3.87	-20.50%
Fund Balance	\$78.29	\$16.81	-\$61.48	-78.53%
Total Revenue	\$1,279.99	\$1,302.48	\$22.49	1.76%

	FY2025	FY2026	Change	% Change
Schools	\$883.66	\$931.61	\$47.94	5.43%
Traditional Schools	\$552.09	\$595.18	\$43.09	7.81%
Charter	\$232.59	\$239.53	\$6.93	2.98%
Partner	\$61.88	\$57.84	-\$4.04	-6.54%
Non-Traditional	\$37.10	\$39.06	\$1.96	5.28%

Central	\$265.01	\$240.48	-\$24.54	-9.26%
Departments	\$253.86	\$225.13	-\$28.73	-11.32%
Textbooks	\$2.41	\$3.92	\$1.51	62.56%
ERP	\$8.74	\$11.43	\$2.69	30.77%

District Wide	\$101.13	\$100.67	-\$0.46	-0.45%
State Grants	\$7.15	\$7.16	\$0.01	0.18%
Utilities	\$23.04	\$22.57	-\$0.47	-2.04%

Total Expenditures	\$1,279.99	\$1,302.48	\$22.49	1.76%
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FY2026 General Fund

FY2026 Budget Takeaways

Back to Basics

- Ensured a transparent baseline of funding for every school, driving \$45 million more to school budgets
 - Concentrated additional funding at Elementary
 - Increased spending in Core Classrooms by \$11 million
- Employee Benefits are the single largest cost driver for FY2026! More than \$26 million in increased benefits costs!
 - Fully funded 5% increase in TRS rates and increase of 7% (certified) and 20% (classified) for State Health

Discipline

- Cut a net 187 positions from Central Office; overall net decrease to central office of \$28 million
- Constraining growth in utilities budgets
- Zero-Base budget for Signature Programs and Turnaround
- Reduced duplicated funding for APS programs (AVA, Phoenix)
- Current-year cuts allow for us to expedite a textbook adoption

Sustainability

- Eliminated general fund transfer to School Nutrition Program \$15 million
- Funded a Step Increase for all employees \$8.8 million
- Reduced dependence on fund balance by 78%
- Kicked-off a facility master planning process

Revenue Updates



FY2026 State QBE Updates

	FY2025 Initial	FY2026 Initial	Change
FTE	48,873	49,465	592
QBE Earnings	\$329,522,117	\$348,807,554	\$19,285,437
Health Insurance	\$83,867,520	\$88,195,380	\$4,327,860
Principal PD	\$33,806	\$34,133	\$327
Total Earnings	\$413,423,443	\$437,037,067	\$23,613,624
Local Fair Share*	-\$201,164,643	-\$200,743,670	\$420,973
State Funds Subtotal	\$212,258,800	\$236,293,397	\$24,034,597
Charter System	\$4,500,000	\$3,320,486	-\$1,179,514
Nursing	\$1,215,886	\$1,237,932	\$22,046
Transportation	\$5,038,557	\$5,237,442	\$198,885
Local charter supplement	\$1,167,040	\$1,243,053	\$76,013
Total Earnings	\$224,180,283	\$247,332,310	\$23,152,027

- Our preliminary projections showed a conservative increase in State funding of 1% or \$3 million
- We projected an increase in LFS of 8% in alignment with historical local revenue trends
- However, for the second year in a row LFS was capped at the state level
- *As per O.C.G.A. §20-2-164 LFS cannot be more than 20% of the total calculated QBE earnings.
- This demonstrates a trend that more districts in the state are becoming more dependent on local revenue as QBE fails to keep pace with costs

QBE & Local Five Mill Share History of APS

	Total QBE Earnings	YOY Change	Local Fair Share (LFS)	YOY Change	LFS as % of QBE
FY2010	\$252,747,940		\$123,525,943		49.00%
FY2011	\$263,465,648	4.00%	\$121,748,431	-1.00%	46.00%
FY2012	\$238,044,565	-10.00%	\$116,314,853	-4.00%	49.00%
FY2013	\$272,283,292	14.00%	\$114,041,773	-2.00%	42.00%
FY2014	\$278,313,205	2.00%	\$115,650,056	1.00%	42.00%
FY2015	\$286,276,753	3.00%	\$116,536,835	1.00%	41.00%
FY2016	\$303,019,864	6.00%	\$116,794,482	0.00%	39.00%
FY2017	\$305,780,344	1.00%	\$120,254,762	3.00%	39.00%
FY2018	\$322,044,309	5.00%	\$131,334,179	9.00%	41.00%
FY2019	\$330,325,668	3.00%	\$141,360,223	8.00%	43.00%
FY2020	\$353,903,557	7.00%	\$153,998,989	9.00%	44.00%
FY2021	\$354,893,693	0.00%	\$166,238,595	8.00%	47.00%
FY2022	\$353,395,023	0.00%	\$173,919,422	5.00%	49.00%
FY2023	\$357,542,992	1.00%	\$184,173,766	6.00%	52.00%
FY2024	\$394,384,679	10.00%	\$199,607,245	8.00%	51.00%
FY2025	\$417,923,425	6.00%	\$201,164,640	1.00%	48.00%
FY2026	\$437,037,067	5.00%	\$200,743,670	0.00%	46.00%

- Local Fair Share exceeded half the QBE allotment beginning in FY2023
- The current trend showed LFS growth of around 7.5% since FY2018
- LFS was capped at the state level for both FY25 and FY26

FY2026 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.
 - assessing the required millage rate.
- Maintain a fund balance of no less than 12.5% of the total general fund expenditure budget net of any committed, assigned, or reserved fund balance. A multi-year plan should demonstrate the ability to restore fund balance to no less than 15%.
- Strategically utilize the fund balance to ensure operational integrity of district programs, support expenditure parameters, and offset potential decreases in revenue.

Impact to Fund Balance

	FY2025 Current	FY2025 Estimate*	FY2026
Beginning Fund Balance	\$258.00	\$258.00	\$198.14
Anticipated Use of Fund Balance	(\$78.29)	(\$59.87)	(\$16.81)
Ending Fund Balance	\$179.71	\$198.14	\$181.33
Expenditures	\$1,280.32	\$1,273.92	\$1,302.48
% of Expenditures	14.04%	15.55%	13.92%
Benchmarks for Reference			
GFOA Best Practice of 2 Months	\$213.39	\$212.32	\$217.08
Board Parameter no less than 7.5%	\$96.02	\$95.54	\$97.69
Cap of 15%	\$192.05	\$191.09	\$195.37
*As of April 22, 2025			
*101% collection and 99.5% spend			

Expenditure Highlights

FY'26 Proposed Adjustments

Recommendations Summary

1. Provide all APS staff with a Step Increase
- +
2. Continue to Invest Recruitment Stipends
- +
3. Adjust the salary schedules for non-teaching positions
which include bus drivers, nurses, and paraprofessionals

***** Total Investment Estimate: \$12.5 Million**



Benefits History

	TRS Rates	SHBP Rates PM/PY
FY2021	19.06%	\$11,340
FY2022	19.81%	\$11,340
FY2023	19.98%	\$11,340
FY2024	19.98%	Certified - \$18,960 Classified - \$11,340 / \$14,340
FY2025	20.78%	Certified - \$21,120 Classified - \$18,960
FY2026	21.91%	\$22,620

- The salary budget is \$505m; even a 1% increase in TRS is approximately \$5 million
- State Health Benefit Plan employer rates have nearly doubled in the last few years
- For some employees, SHBP rates are now 100% or more of salary
- With 7,222 eligible employees, the cost of SHBP could have increased by \$81.9 million in just 4 years
- We assume an 80% take rate for SHBP

FY2026 Traditional Schools

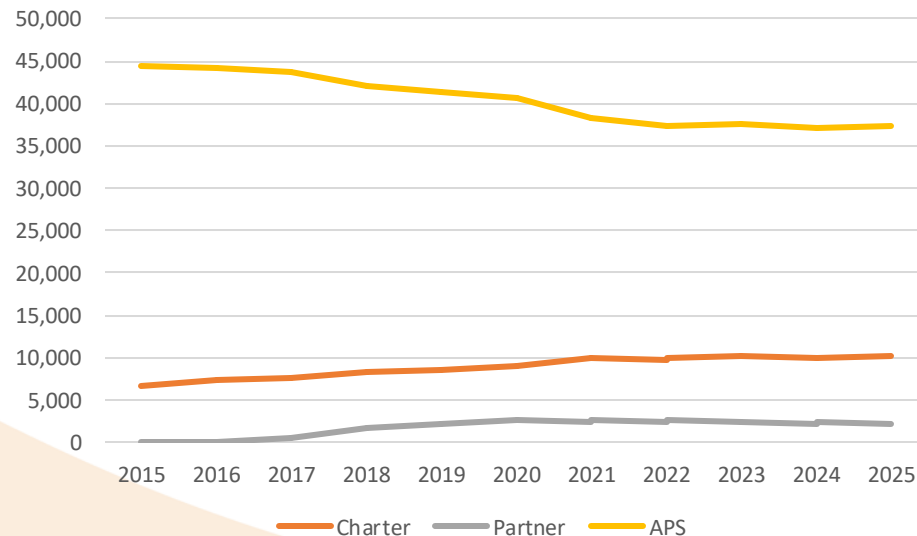
figures in millions

Schools	Budget				Enrollment			
	FY2025 Approved	FY2026 Tentative	Change	% Change	FY2025 K-12 FTE-1	FY2026 K-12 Projected	Change	% Change
Carver	\$28.20	\$30.69	\$2.49	8.82%	1,538	1,525	(13)	-0.85%
Douglass	\$63.87	\$70.99	\$7.12	11.15%	3,708	3,840	132	3.56%
Jackson	\$68.99	\$82.88	\$13.89	20.14%	4,861	5,024	163	3.35%
Mays	\$56.63	\$61.51	\$4.87	8.61%	3,462	3,429	(33)	-0.95%
Midtown	\$65.23	\$77.47	\$12.24	18.76%	5,426	5,488	62	1.14%
North Atlanta	\$94.15	\$115.14	\$20.99	22.30%	7,789	7,898	109	1.40%
South Atlanta	\$51.41	\$57.34	\$5.92	11.52%	2,941	2,942	1	0.03%
Therrell HS	\$48.92	\$52.09	\$3.18	6.49%	3,035	3,005	(30)	-0.99%
Washington	\$46.98	\$49.72	\$2.74	5.83%	2,599	2,589	(10)	-0.38%
Non-Traditional	\$33.53	\$37.36	\$3.83	11.41%	1,680	1,988	308	18.33%
Total	\$557.92	\$635.20	\$77.27	13.85%	37,039	37,728	689	1.86%

For traditional schools, budget allocations are increasing at a rate higher than enrollment changes.

Historical Enrollment Trends

School Year	District	Charter	Partner	Traditional
2015	51,145	6,673	-	44,472
2016	51,500	7,404	-	44,096
2017	51,927	7,690	420	43,817
2018	52,147	8,292	1,771	42,084
2019	52,377	8,655	2,294	41,428
2020	52,416	8,918	2,769	40,729
2021	51,012	10,060	2,595	38,357
2022	49,994	10,040	2,585	37,369
2023	50,325	10,233	2,503	37,589
2024	49,660	10,051	2,470	37,139
2025	49,945	10,102	2,434	37,409



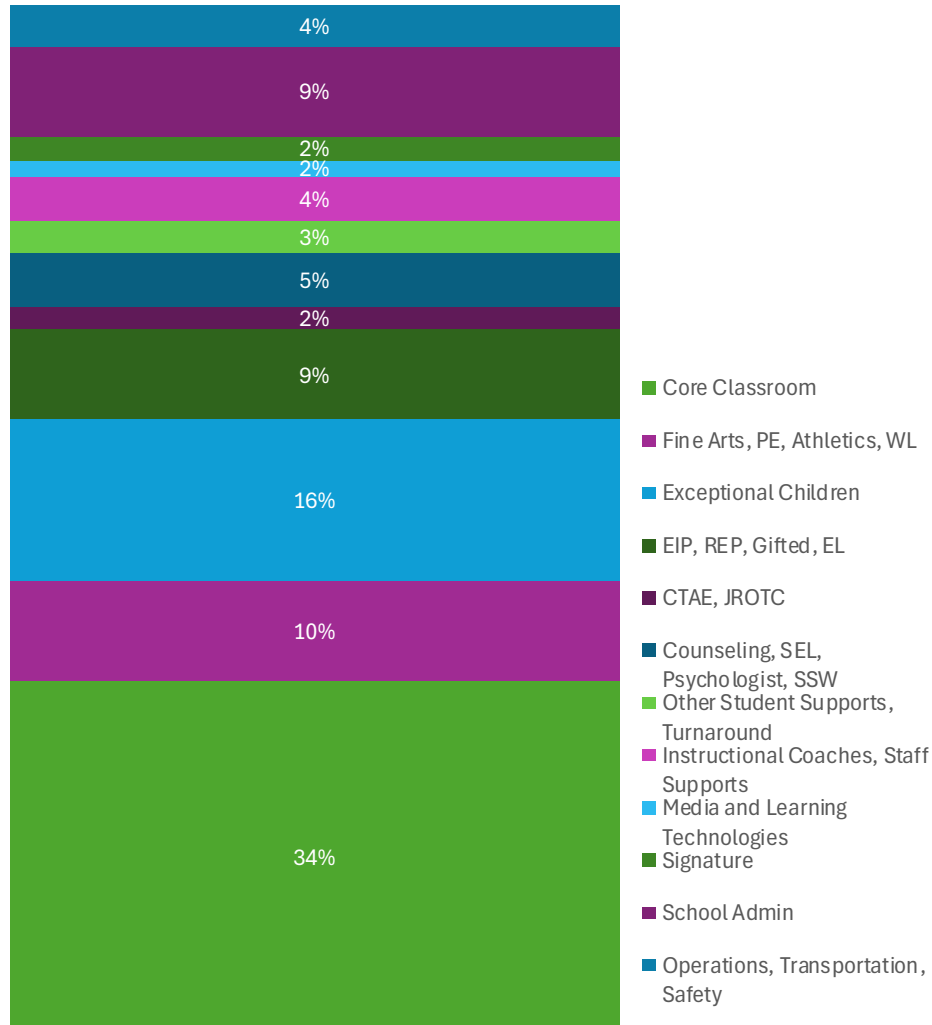
- Since school year 2015, district enrollment has declined by 1,200 students
- Charter school enrollment has **increased** by 3,429 students or 51%
- Traditional school enrollment has **decreased** by 7,063 students or 16% (average of 2,200 accounted for in partner schools)

Small School and Baseline

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Small School	\$4.4 m	\$5.2 m	\$7 m	\$5.7 m	\$5.4 m	\$4.8 m
Baseline	\$.41 m	\$.31 m	\$.98 m	\$.99 m	\$.94 m	\$3.2 m
Dual Campus	\$2.3 m	\$2.3 m	\$3.8 m	\$3.5 m	\$2.2 m	\$3.5 m
Total	\$7.1 m	\$7.8 m	\$11.78 m	\$10.1 m	\$8.54 m	\$11.5 m

This amount represents the direct allocation for small schools, schools on two campuses, and schools not receiving sufficient funding through the SSF allotments to afford the baseline positions/non personnel allocations. This does NOT represent the full cost of small schools including additional administrative overhead both centrally and in schools, utilities, transportation, programmatic costs, etc.

FY2026 Traditional Schools



Programs (In millions)	FY25 as of 3.1.25	FY26	Change
Core Classroom	\$191.77	\$202.75	\$10.98
Fine Arts, PE, Athletics, WL	\$54.30	\$58.78	\$4.48
Exceptional Children	\$85.11	\$93.12	\$8.01
EIP, REP, Gifted, EL	\$46.32	\$52.33	\$6.01
CTAE, JROTC	\$12.19	\$13.49	\$1.31
Counseling, SEL, Psychologist, SSW	\$26.74	\$30.99	\$4.25
Other Student Supports, Turnaround	\$17.32	\$17.95	\$0.63
Instructional Coaches, Staff Supports	\$29.10	\$26.34	-\$2.76
Media and Learning Technologies	\$10.79	\$9.35	-\$1.44
Signature	\$9.51	\$14.05	\$4.54
School Admin	\$48.87	\$51.76	\$2.89
Operations, Transportation, Safety	\$20.12	\$24.26	\$4.14
Grand Total	\$552.14	\$595.18	\$43.04

School Allocation FY26 vs. FY25 Comparison by School

tinyAPS.com/?FY26AllocationChange



Department Updates

Total Net Decrease of \$28 million

Personnel

- Position Adjustments
 - 281 positions abolished, 94 created, net impact -187, savings of \$19.8 million
- State Health Benefits Rates increased from \$18,960 to \$22,620 or nearly 20%
- Additional reductions and reorganizations are ongoing

Non-Personnel

- Cutting \$24.4 million in non-personnel including contracted services, travel, materials and supplies, etc.

Position Reductions by Division	Abolish FTE	Create FTE	Abolish \$	Create \$
Chief of Schools	(11.00)		-\$1,572,080	
Communications	(4.00)	1.00	-\$476,247	\$168,578
Deputy Supt		2.00		\$497,994
Finance	(5.00)	1.00	-\$637,763	\$153,157
Human Resources	(12.00)	5.00	-\$1,801,183	\$764,586
Information Technology	(37.00)	15.00	-\$5,591,761	\$2,396,977
Nutrition	(26.00)	6.00	-\$1,801,967	\$864,199
Operations	(126.00)	38.00	-\$11,243,097	\$2,969,146
Performance	(3.00)		-\$732,552	
Policy and Governance		1.00		\$296,182
Strategy	(3.00)		-\$355,314	
Student Experience	(16.00)	2.00	-\$2,214,917	\$238,588
Superintendent	(3.00)	2.00	-\$415,034	\$293,205
Teaching & Learning	(35.00)	21.00	-\$5,241,371	\$3,620,735
Grand Total	(281.00)	94.00	-\$32,083,285	\$12,263,346

Departments by Object Grouping	FY2025 as of 3.1.25	FY2026	Change	% Change
Salaries	\$91,454,368	\$89,026,175	-\$2,428,193	-2.66%
Other Compensation	\$12,619,154	\$6,929,552	-\$5,689,602	-45.09%
Employee Benefits	\$29,753,357	\$33,578,458	\$3,825,101	12.86%
Operating Transfers	\$3,655,808	\$3,100,000	-\$555,808	-15.20%
Other Objects	\$1,650,203	\$1,840,096	\$189,893	11.51%
Other Purchased Services	\$13,748,566	\$11,136,572	-\$2,611,994	-19.00%
Professional Services	\$44,036,375	\$34,904,551	-\$9,131,824	-20.74%
Property	\$1,961,926	\$70,000	-\$1,891,926	-96.43%
Purchased Property Services	\$32,916,555	\$27,377,537	-\$5,539,018	-16.83%
Supplies & Materials	\$22,066,887	\$17,167,370	-\$4,899,517	-22.20%
Grand Total	\$253,863,197	\$225,130,311	-\$28,732,886	-11.32%

Multiyear

Revenue Estimates	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	The Story
Local	\$943.85	\$1,008.62	\$1,043.79	\$1,080.80	\$1,119.64	\$1,160.29	\$1,202.77	3-4% increase annually
State	\$231.71	\$255.07	\$264.48	\$274.20	\$284.26	\$294.65	\$305.40	Assumes some increase in overall QBE but offset by LFS
Other	\$6.96	\$6.96	\$7.08	\$7.20	\$7.32	\$7.45	\$7.58	Erate, tuition, interest, etc.
Title Transfer	\$17.04	\$15.02	\$15.02	\$15.02	\$15.02	\$15.02	\$15.02	Held flat
Fund Balance	\$74.25	\$16.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Restore fund balance
Grand Total	\$1,273.81	\$1,302.48	\$1,330.36	\$1,377.22	\$1,426.24	\$1,477.41	\$1,530.76	
YOY Change		2.25%	2.14%	3.52%	3.56%	3.59%	3.61%	

Expenditure Est.	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	
Schools	\$597.92	\$635.59	\$669.84	\$705.96	\$744.05	\$784.23	\$826.60	Salaries up 5%, supplies up 4%, contracts up 6%
Charters	\$230.51	\$237.84	\$247.35	\$257.25	\$267.54	\$278.24	\$289.37	Assumes annual 4% increase based on revenue and trend
Partners	\$60.68	\$57.42	\$59.71	\$62.10	\$64.59	\$67.17	\$69.86	Assumes annual 4% increase based on revenue and trend
Central Office	\$263.95	\$240.60	\$263.20	\$275.15	\$274.83	\$278.23	\$291.51	Salaries up 5%, supplies up 4%, contracts up 6%, ERP completed by FY2028
Districtwide	\$92.24	\$100.67	\$68.38	\$41.18	\$43.22	\$45.36	\$47.62	6% increase in districtwide benefit rates, pension funded in FY2027
State Grants	\$5.94	\$7.80	\$8.27	\$8.77	\$9.31	\$9.90	\$10.52	Assumes gradual 3-5% increase
Utilities	\$22.57	\$22.57	\$22.57	\$22.57	\$22.57	\$22.57	\$22.57	Assumed held flat
Grand Total	\$1,273.80	\$1,302.48	\$1,339.32	\$1,372.97	\$1,426.10	\$1,485.69	\$1,558.04	
YOY Change		2.25%	2.83%	2.51%	3.87%	4.18%	4.87%	

Gap	\$0.00	\$0.00	-\$8.96	\$4.25	\$0.14	-\$8.28	-\$27.28
Beg. Fund Balance	\$258.00	\$183.75	\$166.94	\$157.99	\$162.24	\$162.37	\$154.10
Ending Fun Balance	\$183.75	\$166.94	\$157.99	\$162.24	\$162.37	\$154.10	\$126.82
% of Exp	14.43%	12.82%	11.80%	11.82%	11.39%	10.37%	8.14%

Draft for discussion purposes only

FY2026 EXPENDITURE PARAMETERS

Expenditure Parameters	2020- 2025 Strategic Plan Alignment	FY26 Strategy
Support a compensation strategy for all employees that balances the APS competitive advantage with remaining sustainable in the long-term	3.) Equipping and empowering leaders and staff 4.) Creating a system of support for schools	<ul style="list-style-type: none"> Shift from one-time stipends to competitive base pay Provide all APS staff with a Step Increase Continue to Invest Recruitment Stipends Adjust the salary schedules for non-teaching positions which include bus drivers, nurses, and paras Total New Investment : \$12.5 Million
Identify and reduce redundancies and inefficiencies in the administrative overhead of the district	2.) Building a culture of student support 4.) Creating a system of support for schools	<ul style="list-style-type: none"> Positions- 281 abolished, 94 created, net impact -187, savings of \$19.8 million SHBP increased nearly 20% Non-Personnel- Cut \$24.4 million including contracted services, travel, materials and supplies, etc. Additional reductions and reorganizations are ongoing
Review school-based program investments (Signature programs, Turnaround, cluster and flexible funds, Readers are Leaders, etc.) against demonstrated effectiveness and adjust allocations where indicated.	1.) Fostering academic excellence for all 2.) Building a culture of student support	<ul style="list-style-type: none"> Zero-Base budget for Signature Programs and Turnaround Reduced duplicated funding for APS programs (AVA, Phoenix) Ensured Signature allocation stays in Signature program for better reporting
Maximize and adjust existing investments in support of all student populations including investments in EIP, REP, Gifted, English Learners, economically disadvantaged, and Exceptional Education.	1.) Fostering academic excellence for all 2.) Building a culture of student support	<ul style="list-style-type: none"> Fine Arts, PE, Athletics, World Language- +\$4.48 million Exception Children- +\$8 million (in schools) EIP, REP, Gifted, EL- +\$6 million

FY2026 EXPENDITURE PARAMETERS

Expenditure Parameters	2020- 2025 Strategic Plan Alignment	
Align on a "base" school allocation and determine the level of flexibility school leaders and GO Teams will have in budget allocation strategies.	1.) Fostering academic excellence for all 3.) Equipping and empowering leaders and staff 4.) Creating a system of support for schools	<ul style="list-style-type: none"> Ensured a transparent baseline of funding for every school, driving \$45 million more to school budgets <ul style="list-style-type: none"> Concentrated additional funding at Elementary Increased spending in Core Classrooms by \$11 million
Adopt a position on HB581 (homestead exemption) and prepare to either opt-in (and make necessary budget reductions) or opt-out (and prepare for the state-mandated opt-out process).	4.) Creating a system of support for schools	<ul style="list-style-type: none"> Opt-out process completed in February Will discuss again in FY2027 with HB92
Align the current and multiyear budget process with the facility master planning process, with a specific focus on rightsizing both school size and staffing allocations.	3.) Equipping and empowering leaders and staff 4.) Creating a system of support for schools	<ul style="list-style-type: none"> Multiyear still shows gaps in the out-years and inability to restore fund balance to 15% without additional efficiency measures Kicked off facility master planning process

FY2026 By Function

	FY2025 Approved			FY2026 Tentative			
Budget in millions	Budget	% of Exp	Per Pupil	Budget*	% of Exp	Per Pupil	Change
Instruction ¹	\$802.92	63.03%	\$16,076	\$849.85	65.25%	\$16,827	\$46.93
Pupil Services ²	\$74.92	5.88%	\$1,500	\$84.74	6.51%	\$1,678	\$9.82
Staff Services ³	\$73.61	5.78%	\$1,474	\$70.56	5.42%	\$1,397	-\$3.05
Federal Grant Admin ⁴	\$0.00	0.00%	\$0	\$0.00	0.00%	\$0	\$0.00
School Admin ⁵	\$54.43	4.27%	\$1,090	\$56.45	4.33%	\$1,118	\$2.02
General Admin ⁶	\$66.76	5.24%	\$1,337	\$67.14	5.15%	\$1,329	\$0.37
Maintenance & Ops ⁷	\$130.08	10.21%	\$2,604	\$123.97	9.52%	\$2,455	-\$6.10
Transportation ⁸	\$46.28	3.63%	\$927	\$45.44	3.49%	\$900	-\$0.84
School Nutrition ⁹	\$0.38	0.03%	\$8	\$0.00	0.00%	\$0	-\$0.38
Other Outlay ¹⁰	\$23.20	1.82%	\$464	\$3.10	0.24%	\$61	-\$20.10
Debt ¹¹	\$1.23	0.10%	\$25	\$1.23	0.09%	\$24	\$0.00
Total	\$1,273.81	100.00%	\$25,504	\$1,302.48	100.00%	\$25,790	\$28.67

1. Step increases, workers compensation and unfunded pension increases, charter and partner allocations
2. Salary and benefits
3. Central Office reductions
4. No change
5. Increases to salary and benefits
6. ERP upgrade
7. Central Office reductions
8. Central Office reductions
9. Nutrition operations in School Nutrition Fund
10. Reduction in other outlays
11. No change

FY2026 by Object Group

	FY2025 Approved			FY2026 Tentative			
	Budget*	% of Exp	Per Pupil	Budget*	% of Exp	Per Pupil	Change*
*Budget in millions							
Salaries ¹	\$505.57	39.69%	\$10,122	\$519.47	39.88%	\$10,286	\$13.90
Other Compensation ²	\$24.17	1.90%	\$484	\$23.76	1.82%	\$470	-\$0.41
Employee Benefits ³	\$258.49	20.29%	\$5,176	\$288.33	22.14%	\$5,709	\$29.84
Professional Services ⁴	\$119.69	9.40%	\$2,396	\$108.70	8.35%	\$2,152	-\$10.99
Purchased Property Services ⁵	\$31.20	2.45%	\$625	\$29.21	2.24%	\$578	-\$1.98
Other Purchased Services ⁶	\$252.52	19.82%	\$5,056	\$259.46	19.92%	\$5,137	\$6.94
Supplies ⁷	\$50.94	4.00%	\$1,020	\$49.08	3.77%	\$972	-\$1.86
Property ⁸	\$1.71	0.13%	\$34	\$2.15	0.17%	\$43	\$0.44
Operating Transfer ⁹	\$23.19	1.82%	\$464	\$3.10	0.24%	\$61	-\$20.09
Other Objects ¹⁰	\$6.32	0.50%	\$127	\$19.21	1.47%	\$380	\$12.89
Total	\$1,273.81	100.00%	\$25,504	\$1,302.48	100.00%	\$25,790	\$28.67

1. Step increases
2. Discontinued stipends
3. Increase in State Health rates and TRS
4. Central Office reductions, decreased allocations to Partner schools
5. Central Office reductions
6. Increase to Charter schools
7. Central Office reductions
8. State Security Grant
9. Reduction in transfers to other funds
10. Increase in district-wide expenditures

FY2026 Other Funds

Other Funds

Program Type	FY26 Request in April Budget Commission	FY26 Tentative	Difference	Notes
Special Revenue	\$57,128, 276	\$81,341,231	+\$24,212,955	Inclusion of Fund 300 (Capital Improvement & Property Acquisition), carryover, Adult Education, and various partnership grants
SPLOST	\$416,086,438	\$413,283,349	-\$2,803,089	Fund 300 (Capital Improvement & Property Acquisition) included in Special Revenue, not SPLOST
Nutrition	\$41,108,717	\$42,849,328	+\$1,740,611	Supply Chain Assistance grant included; Fresh Fruit & Vegetable grants to be included in final proposed budget
Student Activity	\$4,500,000	\$4,500,000	\$0	No change
Total	\$518,823,421	\$541,973,908	\$23,150,477	

Atlanta Public Schools Board of Education
Fiscal Year 2025-2026 Tentative Budgets (in thousands)



	General Fund (Consolidated)	Special Revenue	SPLOST	Nutrition	Student Activity	Total All Funds
Est. Beginning Fund Balances, July 1, 2025	\$198,136	\$20,923	\$87,915	\$9,934		\$316,908
Revenues:						
Local Revenues	\$1,008,616		\$325,368			\$1,333,984
State Revenues	\$255,074	\$6,615				\$261,689
Federal Revenues		\$50,700		\$32,915		\$83,615
Other Revenues	\$6,958				\$4,500	\$11,458
Transfers	\$15,019	\$3,103				\$18,122
Total Revenues	\$1,285,668	\$60,418	\$325,368	\$32,915	\$4,500	\$1,708,869
Total Available Resources	\$1,483,803	\$81,341	\$413,283	\$42,849	\$4,500	\$2,025,777
Appropriations:						
Instruction	\$849,848	\$47,923			\$4,500	\$902,271
Pupil Services	\$84,737	\$5,809				\$90,546
Instructional Staff Training	\$59,207	\$935				\$60,142
Improvement of Instructional Services	\$1,181	\$5,658				\$6,840
Educational Media Services	\$10,175	\$205				\$10,380
Federal Administration		\$8,486				\$8,486
General Administration	\$10,288	\$634				\$10,922
School Administration	\$56,448	\$58				\$56,506
Support Services - Business	\$22,416	\$30				\$22,446
Maintenance and Operation	\$119,873	\$4,097				\$123,971
Safety and Security	\$4,100					\$4,100
Student Transportation	\$45,438	\$985				\$46,423
Support Services - Central	\$33,669	\$1,748				\$35,418
Other Support Services	\$764	\$177				\$940
School Nutrition Program	\$3			\$42,849		\$42,852
Construction & Capital Expenditures		\$3,103	\$329,007			\$332,110
Other Outlays	\$3,100	\$1,493				\$4,593
Debt Services	\$1,230		\$84,277			\$85,507
Operating Transfers						
Total Appropriations	\$1,302,478	\$81,341	\$413,283	\$42,849	\$4,500	\$1,844,452
Est. Ending Fund Balance, June 30, 2026	\$181,325	\$0	\$0	\$0	\$0	\$181,325
Total Appropriations & Ending Fund Balance	\$1,483,803	\$81,341	\$413,283	\$42,849	\$4,500	\$2,025,777

Next Steps

<u>Item Description:</u>	<u>Date:</u>
Budget Community Engagement Meetings (Virtual via Zoom)	Tuesday, May 6, 2025 – 6pm Tuesday, May 13, 2025 – 6:30pm
Budget Commission & Changes between Tentative and Final Budget	Thursday, May 15, 2025
Board Meeting (Final Adoption)	Monday, June 2, 2025
Millage Process	TBD June – July



APPENDIX

BUDGET DEVELOPMENT TIMELINE

FY2026 GENERAL FUND BUDGET DEVELOPMENT	
Item Description	Dates
Board Meeting	September 3, 2024
Board Budget Commission Meeting	October 3, 2024 (rescheduled due to Hurricane Helene)
Board Meeting	October 7, 2024
BFAC Meeting	October 24, 2024
Board Budget Commission Meeting	October 30, 2024
GO Team Budget Development Presentation	October 31, 2024
Board Meeting	November 4, 2024
Principal's Meeting- Finance Presentation	November 20, 2024
Board Budget Commission Meeting	November 21, 2024
Board Meeting	December 2, 2024
BFAC Meeting	December 3, 2024
Board Budget Commission Meeting	December 19, 2024
Board Meeting	January 7, 2025
FY2026 Department Budgets Released	January 9, 2025
Budget Kickoff with Departments	January 9 and January 14, 2025
FY2026 School Budgets Released	January 15, 2025
Department Budget Support Sessions (Tuesdays and Thursdays)	January 9 to February 21, 2025
Budget Principal's Training	January 15, 2025
Governor's State of the State Address and Proposed Budget	January 16, 2025
Board Budget Commission Meeting	January 23, 2025
GO Team Initial Budget Presentation	January 15 - Early February, 2025
Board Meeting	February 3, 2025
Board Budget Commission Meeting	February 27, 2025
Academic and Staffing Conferences	Late Feb - Early March
FY2026 School, Special Revenue, and Department Budgets Locked	February 28, 2025
Board Meeting	March 3, 2025
GO Team Budget Feedback	Early Feb - Before Staffing Conference

BUDGET DEVELOPMENT TIMELINE

GO Team Final Budget Approval	After Staffing Conference - March 14, 2025
FY2026 Senior Cabinet Budget Proposal Meetings	March 2025
Board Meeting	April 15, 2025
Board Budget Commission Meeting	April 17, 2025
Board Meeting (Tentative Adoption)	May 5, 2025
First public budget hearing for Fiscal Year 2026 Budget	May 5, 2025
Conduct community engagement meeting for Fiscal Year 2026 Budget (Virtual via Zoom)	May 6, 2025
Conduct community engagement meeting for Fiscal Year 2026 Budget (Virtual via Zoom)	May 13, 2025
Board Budget Commission Meeting	May 15, 2025
Board Meeting (Final Adoption)	June 2, 2025
Second public budget hearing for Fiscal Year 2026 Budget	June 2, 2025
Advertise and publish notice of tax rate and budget	TBD
Advertise the first public hearing for the tax Millage rates	TBD
Advertise the tax digest for the five-year history Fiscal Years 2020-25	TBD
Advertise the second and third public hearings for the tax Millage rates (If necessary)	TBD
Final adoption of the tax Millage rates for Fiscal Year 2026 (may require a special called Board meeting (public hearings) depending on the county's schedule and millage rollback)	TBD
Deadline for millage rates to be delivered to Fulton County Tax Commissioner	TBD

PER PUPIL SPEND BY SCHOOL

Carver Cluster	Proj. Enrollment	Allocation	Per Pupil
Finch ES	259	\$7,084,053	\$27,352
Perkerson ES	300	\$6,678,352	\$22,261
Sylvan Hills MS	452	\$8,634,542	\$19,103
Carver Early College	514	\$8,295,895	\$16,140
Total/Average	1,525	\$30,692,843	\$21,214

Douglass Cluster	Proj. Enrollment	Allocation	Per Pupil
F. L. Stanton ES	214	\$5,585,110	\$26,099
Scott ES	297	\$7,053,940	\$23,751
Usher-Collier Heights ES	347	\$10,173,356	\$20,847
Harper-Archer ES	488	\$7,174,728	\$20,676
Boyd ES	439	\$8,281,049	\$18,863
John Lewis Invictus Academy	736	\$12,387,514	\$16,831
Douglass HS	1,319	\$20,338,824	\$15,420
Total/Average	3,840	\$70,994,521	\$20,355

Jackson Cluster	Proj. Enrollment	Allocation	Per Pupil
Dunbar ES	269	\$6,395,019	\$23,773
Benteen ES	307	\$7,057,722	\$22,989
BAMO	259	\$5,754,171	\$22,217
Toomer ES	474	\$9,193,530	\$19,396
Parkside ES	602	\$10,085,687	\$16,754
Burgess-Peterson ES	592	\$9,423,713	\$15,918
King MS	932	\$13,660,645	\$14,657
Maynard H. Jackson, Jr. HS	1,589	\$21,309,716	\$13,411
Total/Average	5,024	\$82,880,203	\$18,639

Mays Cluster	Proj. Enrollment	Allocation	Per Pupil
Beecher Hills ES	210	\$5,824,259	\$27,735
Peyton Forest ES	232	\$6,008,552	\$25,899
Cascade ES	295	\$5,325,396	\$21,133
West Manor ES	252	\$6,175,624	\$20,934
Miles ES	469	\$8,746,402	\$18,649
Young MS	651	\$10,272,301	\$15,779
Mays HS	1,320	\$19,153,087	\$14,510
Total/Average	3,429	\$61,505,622	\$20,663

- Sorted by highest to lowest per pupil
- Schools under 350 students highlighted (Toomer across two campuses)

PER PUPIL SPEND BY SCHOOL

Midtown Cluster	Proj. Enrollment	Allocation	Per Pupil
Hope-Hill ES	411	\$8,029,391	\$19,536
Springdale Park ES	412	\$7,312,397	\$17,749
Lin ES	505	\$7,574,365	\$14,999
Virginia Highland ES	652	\$9,563,464	\$14,668
Morningside ES	694	\$9,819,779	\$14,150
Howard MS	1,115	\$15,198,507	\$13,631
Midtown HS	1,699	\$19,971,388	\$11,755
Total/Average	5,488	\$77,469,292	\$15,212

N. Atlanta Cluster	Proj. Enrollment	Allocation	Per Pupil
Jackson ES	489	\$9,543,940	\$19,517
Garden Hills ES	462	\$8,447,477	\$18,285
Bolton Academy	556	\$9,348,898	\$16,815
Smith ES	792	\$13,286,163	\$16,775
Rivers ES	658	\$10,567,327	\$16,060
Brandon ES	888	\$13,529,978	\$15,236
Sutton MS	1638	\$21,772,829	\$13,292
North Atlanta HS	2415	\$28,647,723	\$11,862
Total/Average	7,898	\$115,144,334	\$15,980

S. Atlanta Cluster	Proj. Enrollment	Allocation	Per Pupil
Humphries ES	209	\$5,696,568	\$27,256
Cleveland ES	227	\$5,921,694	\$26,087
Hutchinson ES	265	\$6,543,927	\$24,694
Dobbs ES	309	\$6,969,326	\$22,554
Heritage Academy ES	360	\$7,483,660	\$20,788
Long MS	613	\$10,014,320	\$16,337
South Atlanta HS	959	\$14,706,156	\$15,335
Total/Average	2,942	\$57,335,652	\$21,864

Therrell Cluster	Proj. Enrollment	Allocation	Per Pupil
Kimberly ES	252	\$6,002,755	\$23,820
Continental Colony ES	368	\$7,401,577	\$20,113
Fickett ES	396	\$7,600,997	\$19,194
Deerwood Academy	436	\$8,000,335	\$18,349
Bunche MS	606	\$9,033,780	\$14,907
Therrell HS	947	\$14,053,133	\$14,840
Total/Average	3,005	\$52,092,578	\$18,537

- Sorted by highest to lowest per pupil
- Schools under 350 students highlighted (Jackson across two campuses)

PER PUPIL SPEND BY SCHOOL

Washington Cluster	Proj. Enrollment	Allocation	Per Pupil
H.J. Russell West End Academy	315	\$7,575,772	\$24,050
Michael R. Hollis Innovation Academy	544	\$11,667,494	\$21,448
Tuskegee Airmen Global Academy	409	\$8,500,507	\$20,784
M. A. Jones ES	433	\$8,218,351	\$18,980
Washington HS	888	\$13,761,822	\$15,498
Total/Average	2,589	\$49,723,946	\$20,152

Non-Traditional	Proj. Enrollment	Allocation	Per Pupil
Hank Aaron New Beginnings Academy	147	\$8,889,595	\$60,473
B.E.S.T Academy	275	\$7,344,710	\$26,708
Coretta Scott King Academy	435	\$8,723,555	\$20,054
Phoenix Academy*	558	\$7,577,396	\$13,580
ACCA*	573	\$4,821,061	\$8,414
Total/Average	1,988	\$37,356,316	\$25,846

*Programs do not receive any state funding. FY26 will be the first year where students are only funded in one program or in their home school. Previously, students were funded in the program and in their home school, doubling the per pupil costs.

- Sorted by highest to lowest per pupil
- Schools under 350 students highlighted (Hollis across K-5 and 6-8)

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 cocurricular 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, audiovisual 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.
2660	SCHOOL SAFETY AND SECURITY	Activities concerned with maintaining a safe and secure environment for students and staff. Include costs associated with security plan development and implementation, security monitoring devices, security personnel, security equipment, school crossing guards, school fire alarm and other monitors, and other costs incurred in an effort to ensure the basic security and safety of students and staff. Effective beginning FY 2025.
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.