



ATLANTA PUBLIC SCHOOLS BOARD OF EDUCATION BUDGET COMMISSION

May 16,2024

Agenda

- ❑ Position Abolishment Process
- ❑ Enterprise Resource Planning (ERP) System
- ❑ Final Recommendations for FY2025 Budget

Position Abolishment Process

Budget Commission - May 2024





5 HR Actions that impact Positions

There are 5 types of actions related to job positions for Atlanta Public Schools:

1. Position Modification
2. Position Abolishment
3. Position Creation
4. Job Reclassification
5. Reorganizations

Today we are going to explain the
position abolishment process...

What Is Position Abolishment?

Position abolishment in the context of Atlanta Public Schools refers to the elimination or termination of a specific job or position within the school district. This could occur due to various reasons, to include but not limited, budget cuts, restructuring of roles, changes in educational priorities, or efficiency measures.

When a position is abolished, the individual occupying that position may be separated from employment or selected to another role within the district, if possible, via the Interview Priority Process.

*Reference Board Policy GAKA – Reduction in Force



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Office of
Human Resources
www.atlantapublicschools.us



Why Is Performance Abolishment Necessary?



Changes in Student Enrollment

If student enrollment numbers decline in certain areas or schools, APS may need to abolish positions to avoid overstaffing and ensure a balanced distribution of resources across the district.



Budget Alignment

APS adjusts its staffing levels annually to align with available funding. Position abolishment helps control costs and ensures staffing levels match organizational needs and priorities.



Organization Alignment

Position abolishment allows the district to reallocate personnel to areas where they are most needed or where new initiatives require additional support.



Organizational Efficiency

Regularly assessing the effectiveness and efficiency of APS's workforce may reveal redundancies or inefficiencies that can be addressed through position abolishment.

Overall, annual position abolishment allows Atlanta Public Schools to maintain fiscal responsibility, respond to changing circumstances, and optimize its workforce to meet the needs of its students and community.



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Position Abolishment Procedural Steps and Timeline

1. Managerial Budget Review

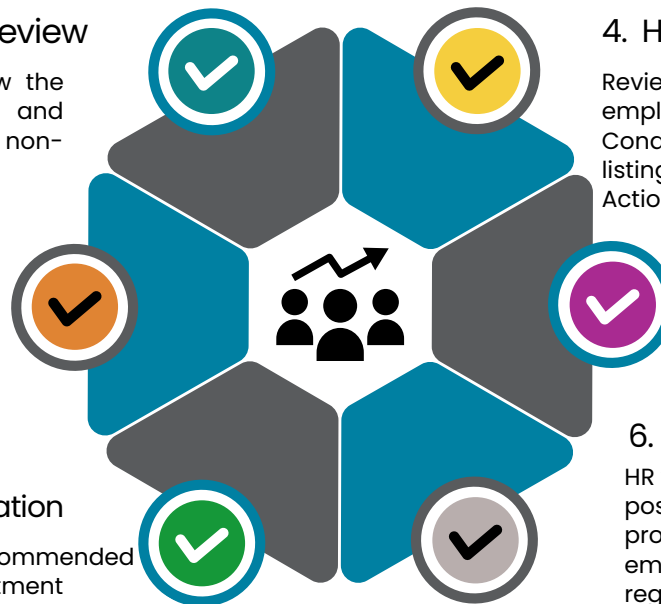
Principals and Department leaders review the budget for the upcoming school year and determine the allotment for staffing and non-staffing dollars. (January)

2. Identify Positions

Through the staffing conference and budget submittal process, Principals and Department leaders finalize and submit the positions that will be recommended for abolishment to Finance and HR. (February)

3. Employee Notification

If an employee occupies a position that is recommended for position abolishment, principal and department leaders apply the Position Abolishment Criteria to determine which employees are impacted. Provides notification to the impacted employee (March)



4. HR and Senior Leader Review

Reviews and compiles a list of positions and employees impacted by position abolishments. Conducts due diligence checks. Review the listing with Senior Cabinet. Prepare the Board Action Item. (April)

5. Board Vote

The board votes on the recommended plan to abolish the positions. (May)

6. Employee Support

HR works with employees to secure other positions within APS via the interview priority process. Additionally, the HR team counsels employees to separate from the district regarding the separation process and benefits coverage. (February - November)



MAY 16, 2024

ERP BUDGET COMMISSION MEETING ⁸

OLUFEMI AINA, Executive Director, Information Technology



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Performance &
Information Technology
PIT CREW

AGENDA

History of ERP at APS

Why Modernize the ERP?

Current Status + Timeline

RFP Evaluation Options

Funding Strategy

Questions





WHAT IS AN ERP?

Enterprise Resource Planning (ERP) refers to a type of software that organizations use to manage day-to-day business activities such as hiring and paying employees, accounting, procurement, project management, risk management and compliance, and supply chain operations.

A complete ERP suite also includes enterprise performance management, software that helps plan, budget, predict, and report on an organization's financial results.



A HISTORY OF ERP IMPLEMENTATION AT APS



PRE-2002

Mainframe System with Customized Applications

OCT 2002

Implemented Lawson

LAWSON



2002-2015

700+ Customizations Added to Lawson to Address Business Needs.

Infor acquired Lawson

2015-2022

- Migrated HR and S3 Financials to the Cloud
- Reduced Customizations to 400+ and Implemented Some Changes to Address Business Needs



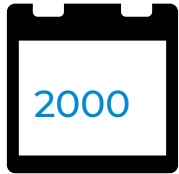
2025-2028

Migrate to New ERP Cloud System

PROPOSED



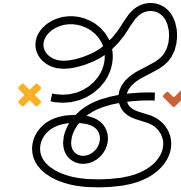
WHY MODERNIZE THE ERP?



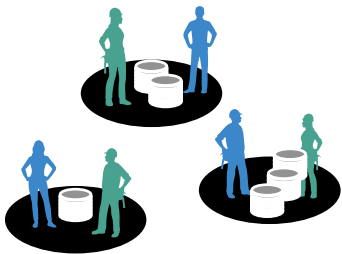
Current system implemented over 20 years ago



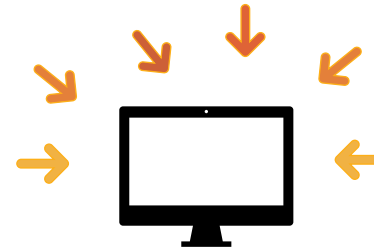
Heavily customized over time



Complex application environment is difficult to support and maintain



Siloed team structure and data systems not well integrated into one core system



Too many bolt-on applications interfacing with the ERP

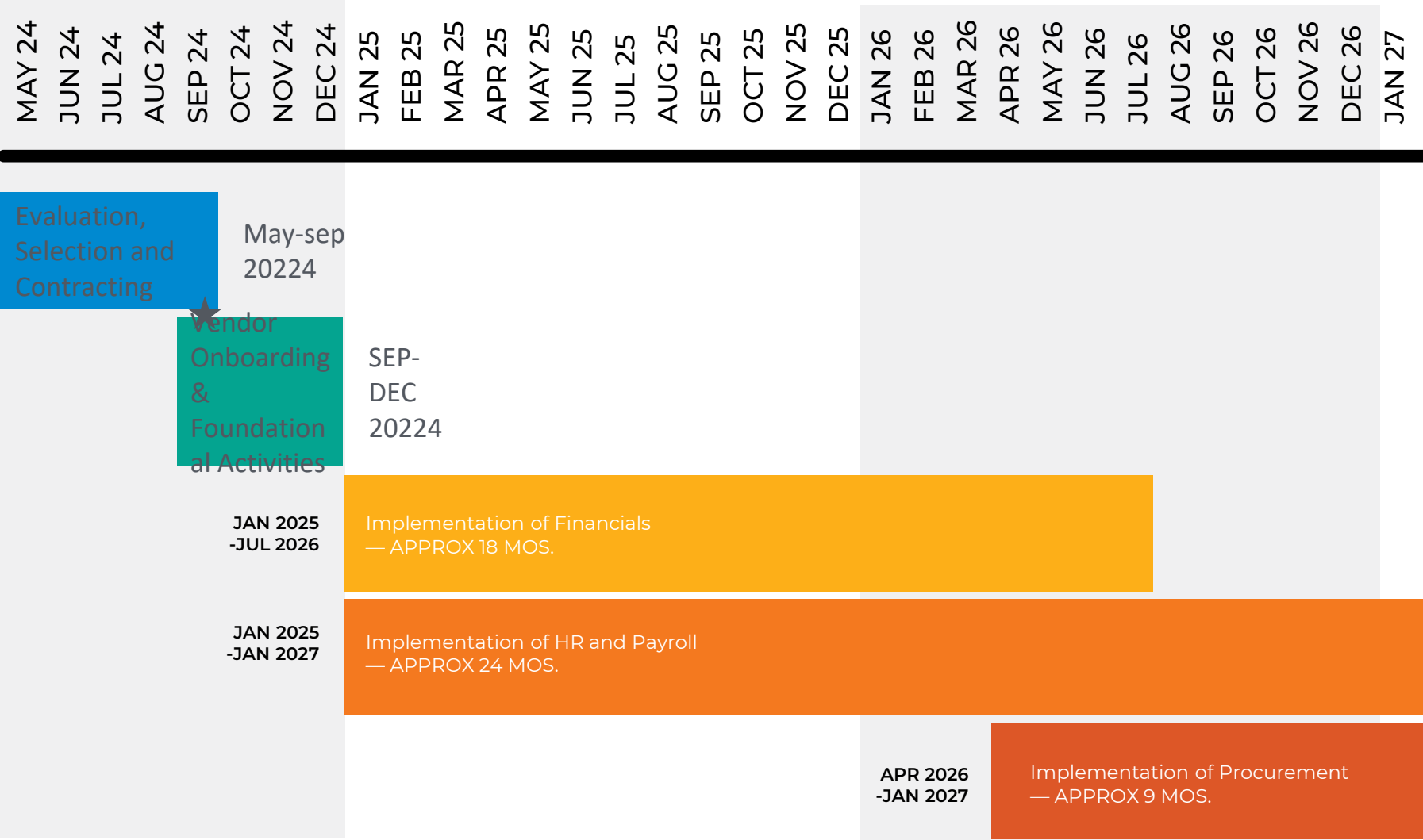


Maintaining the current system will result in ballooning costs with little return



A significant amount of time performing manual tasks and manipulating data outside of system

STATUS / PROPOSED TIMELINE





RFP EVALUATION OPTIONS

ORACLE
Cloud ERP

3 Vendor
Proposals



4 Vendor
Proposals

infor

1 Vendor
Proposal



1 Vendor
Proposal

FUNDING STRATEGY

Estimated Funding is \$45-50M over five years



**GENERAL
FUND**



**Transition
to SPLOST**

Implementation

Licensing

Backfill Positions

Project Management

Integrations

Data Governance

Change Management

The Cost of Doing
Nothing

**\$3.8M
ANNUALLY**



15





QUESTIONS?



FY2025 FINAL RECOMMENDED BUDGET



FY2025 REVENUE OVERVIEW

figures in millions

Revenue	FY2024	FY2025	Diff	% Change	Notes
Local	\$868.81	\$943.85	\$75.04	9%	Optimistic local revenue projection
State	\$217.25	\$231.71	\$14.46	7%	Salary increases, state health, transportation grant increased
Other	\$8.30	\$6.96	-\$1.34	-16%	Includes ERate, tuition, field trips, etc.
Transfer	\$17.26	\$17.04	-\$0.22	-1%	Estimate (balanced to expenditures)
Fund Balance	\$71.45	\$69.30	-\$2.16	-3%	No less than 15% of expenditures
Total	\$1,183.07	\$1,268.86	\$85.79	7%	

FY2025 EXPENDITURE OVERVIEW

figures in millions

Expenditures	FY2024	FY2025	Diff	% Change	Notes
Traditional Schools	\$540.73	\$559.05	\$18.32	3%	3% salary increase, benefit rate increases, Counselor equivalent ESSER step-down, Readers are Leaders positions, 50% reduction to school reserve (1% of SSF allocation)
Charter	\$214.03	\$232.52	\$18.50	9%	Based on local revenue projections
Partner	\$52.41	\$61.88	\$9.46	18%	Based on estimated per pupil
Central Office	\$255.57	\$248.09	-\$7.48	-3%	Reset most increases, review new requests, 50% travel cut, 3% non-personnel cut, position reductions, additional non-personnel cuts; all offset by increases to benefits
State Grants	\$10.57	\$7.53	-\$3.04	-29%	Sunset of bus alternative fuel grant
Districtwide	\$92.52	\$137.18	\$44.66	48%	Placeholder for salary increases and nutrition transfer
Utilities	\$17.24	\$22.57	\$5.33	31%	Based on FY2024 actuals
Total	\$1,183.07	\$1,268.81	\$85.74	7%	

FY2025 By Function

	FY2024			FY2025 Final			
	Budget*	% of Exp	Per Pupil	Budget*	% of Exp	Per Pupil	Change*
*Budget in millions							
Instruction ¹	\$745.54	63.02%	\$15,140.33	\$802.92	63.28%	\$16,502.02	\$57.38
Pupil Services ²	\$68.12	5.76%	\$1,383.46	\$78.66	6.20%	\$1,616.71	\$10.54
Staff Services ³	\$67.79	5.73%	\$1,376.64	\$73.18	5.77%	\$1,503.96	\$5.39
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	4.29%	\$1,118.65	\$0.04
General Admin ⁶	\$67.31	5.69%	\$1,366.87	\$57.55	4.54%	\$1,182.72	(\$9.76)
Maintenance & Ops ⁷	\$124.95	10.56%	\$2,537.41	\$130.99	10.32%	\$2,692.06	\$6.04
Transportation ⁸	\$46.79	3.95%	\$950.12	\$46.28	3.65%	\$951.07	(\$0.51)
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	\$7.76	0.61%	\$159.53	\$0.92
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	1.22%	\$317.21	\$15.43
Total	\$1,183.07	100.00%	\$24,025.56	\$1,268.81	100.00%	\$26,077.06	\$85.74

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 Final			
	Budget*	% of Exp	Per Pupil	Budget*	% of Exp	Per Pupil	Change*
*Budget in millions							
Salaries ¹	\$463.41	39.17%	\$9,410.85	\$509.31	40.14%	\$10,467.52	\$45.90
Other Compensation ²	\$36.46	3.08%	\$740.43	\$24.17	1.91%	\$496.78	(\$12.29)
Employee Benefits ³	\$244.28	20.65%	\$4,960.82	\$258.49	20.37%	\$5,312.64	\$14.21
Professional Services ⁴	\$100.99	8.54%	\$2,050.84	\$110.95	8.74%	\$2,280.20	\$9.96
Purchased Property Services ⁵	\$30.46	2.57%	\$618.60	\$31.20	2.46%	\$641.15	\$0.73
Other Purchased Services ⁶	\$232.13	19.62%	\$4,714.04	\$252.52	19.90%	\$5,189.99	\$20.40
Supplies ⁷	\$48.68	4.12%	\$988.68	\$50.94	4.02%	\$1,047.00	\$2.26
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	\$23.19	1.83%	\$476.64	\$16.35
Other Objects ¹⁰	\$9.96	0.84%	\$202.18	\$6.32	0.50%	\$129.90	(\$3.64)
Total	\$1,183.07	100.00%	\$24,025.56	\$1,268.81	100.00%	\$26,077.06	\$85.74

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
Beginning Fund Balance	\$256.65	\$295.35	\$259.62	\$259.62
Anticipated Use of Fund Balance	\$38.70	-\$35.73	-\$69.30	-\$74.30
Ending Fund Balance	\$295.35	\$259.62	\$190.32	\$185.32
Expenditures	\$999.19	\$1,183.07	\$1,268.81	\$1,268.81
% of Expenditures	29.56%	21.94%	15.00%	14.61%
Benchmarks for Reference	Reserve			
GFOA Best Practice of 2 Months	\$166.53	\$197.18	\$211.47	\$211.47
Board Policy no less than 7.5%	\$74.94	\$88.73	\$95.16	\$95.16
Cap of 15%	\$149.88	\$177.46	\$190.32	\$190.32
*As of March 1, 2024				
*103% collection and 99% spend				

Atlanta Public Schools Board of Education
Fiscal Year 2024-2025 Final Budgets (in \$)

	General Fund (Consolidated)	Special Revenue	SPLOST	Nutrition	Student Activity	Total All Funds
Est. Beginning Fund Balances, July 1, 2024	\$259,618,611	\$34,743,565	\$229,933,895	\$4,482,672	\$0	\$528,778,742
Revenues:						
Local Revenues	\$943,849,607	\$2,102,071	\$140,078,704			\$1,086,030,381
State Revenues	\$231,705,655	\$7,294,517				\$239,000,172
Federal Revenues		\$57,513,317	\$2,192,076	\$27,677,574		\$87,382,967
Other Revenues	\$6,958,373	\$0			\$4,500,000	\$11,458,373
Transfers	\$17,043,957			\$15,434,000		\$32,477,957
Total Revenues	\$1,199,557,591	\$66,909,905	\$142,270,780	\$43,111,574	\$4,500,000	\$1,456,349,850
Total Available Resources	\$1,459,176,202	\$101,653,469	\$372,204,675	\$47,594,246	\$4,500,000	\$1,985,128,593
Appropriations:						
Instruction	\$802,922,151	\$50,790,352			\$4,500,000	\$858,212,504
Pupil Services	\$78,662,507	\$11,047,913				\$89,710,419
Improvement of Instructional Services	\$1,998,327	\$6,626,225				\$8,624,552
Instructional Staff Training	\$61,351,398	\$10,160,570				\$71,511,968
Educational Media Services	\$9,826,941	\$529,404				\$10,356,345
Federal Administration	\$2,871	\$6,871,738				\$6,874,609
General Administration	\$9,566,314	\$3,772,709				\$13,339,023
School Administration	\$54,429,147	\$2,151,022				\$56,580,169
Support Services - Business	\$10,639,373	\$85,000				\$10,724,373
Maintenance and Operation	\$130,985,020	\$2,537,433				\$133,522,453
Student Transportation	\$46,275,138	\$2,615,921				\$48,891,059
Support Services - Central	\$36,706,314	\$1,956,930				\$38,663,244
Other Support Services	\$634,570	\$168,538				\$803,108
School Nutrition Program	\$379,122	\$1,139,714		\$43,111,574		\$44,630,410
Construction & Capital Expenditures	\$0		\$316,131,851			\$316,131,851
Transfer to Capital Projects	\$0					\$0
Other Outlays	\$7,762,260	\$1,200,000				\$8,962,260
Debt Services	\$1,230,000		\$56,072,824			\$57,302,824
Operating Transfers	\$15,434,000	\$0				\$15,434,000
Total Appropriations	\$1,268,805,454	\$101,653,469	\$372,204,675	\$43,111,574	\$4,500,000	\$1,790,275,173
Est. Ending Fund Balance, June 30, 2025	\$190,370,748	\$0	\$0	\$4,482,672	\$0	\$194,853,420
Total Appropriations & Ending Fund Balance	\$1,459,176,202	\$101,653,469	\$372,204,675	\$47,594,246	\$4,500,000	\$1,985,128,593

Next Steps

<u>Item Description:</u>	<u>Date:</u>
Board Meeting (Final Adoption) & Public Hearing #2	Monday, June 3, 2024
Millage Process	TBD June – July



APPENDIX

BUDGET DEVELOPMENT TIMELINE

FY2025 GENERAL FUND BUDGET DEVELOPMENT	
Item Description	Dates
Board Meeting	September 5, 2023
Board Budget Commission Meeting	September 28, 2023
Board Meeting	October 2, 2023
Governance-Budget-CIP Planning	October 10, 2023
Board Budget Commission Meeting	October 19, 2023
GO Team Budget Development Presentation	November 2, 2023
Board Meeting	November 6, 2023
CIP Collaboration Sub-Committee Meeting	November 11, 2023
Principal's Meeting- Finance Presentation	November 15, 2023
CIP Planning	November 15, 2023
Board Budget Commission Meeting	November 16, 2023
New Leader Induction Meeting	November 29, 2023
Board Meeting	December 4, 2023
Governance-Budget-CIP Meeting	December 7, 2023
Governance-Budget-CIP Meeting	December 11, 2023
Board Budget Commission Meeting	December 14, 2023
Board Meeting	January 8, 2024
FY2025 School & Department Budgets Released	January 8, 2024
Budget Kickoff with Departments	January 10 and 18, 2024
Governor's State of the State Address and Education Budget	January 11, 2024
Budget Principal's Training	January 17, 2024
Board Budget Commission Meeting	January 18, 2024 – canceled
District Executive Committee Meeting	January 23, 2024
GO Team Initial Budget Presentation	January 8, 2024 - Early February
Board Meeting	February 5, 2024
Board Budget Commission Meeting	February 15, 2024
Academic and Staffing Conferences	Late Feb.- Early March

BUDGET DEVELOPMENT TIMELINE

FY2025 School and Department Budgets Locked	March 4, 2024
Board Meeting	March 4, 2024
GO Team Final Budget Approval Begins	Early Feb.- Late Feb.
Board Budget Commission Meeting	March 21, 2024
GO Team Final Budget Approval Ends	Late February – Mid March
FY2025 Senior Cabinet Budget Proposal Meetings	March - April
Board Meeting	April 8, 2024
Board Budget Commission Meeting	April 18, 2024
Board Meeting; (Tentative adoption)	May 6, 2024
First public budget hearing for Fiscal Year 2025 Budget	May 6, 2024
Conduct regional public meeting for Fiscal Year 2025 Budget (Virtual)	May 7, 2024
Conduct regional public meeting for Fiscal Year 2025 Budget (Virtual)	May 14, 2024
Board Budget Commission Meeting	May 16, 2024
Board Meeting; (Final Adoption)	June 3, 2024
Second public budget hearing for Fiscal Year 2025 Budget	June 3, 2024
Advertise and publish notice of tax rate and budget	TBD July
Advertise the first and second public hearings for the tax Millage rates	TBD July
Advertise the tax digest for the five-year history Fiscal Years 2019-24	TBD July
Advertise the third public hearings for the tax Millage rates (If necessary)	TBD July
Deadline for millage rates to be delivered to Fulton County Tax Commissioner	TBD July
Final adoption of the tax Millage rates for Fiscal Year 2025 (may require a called Board meeting (public hearings) depending on the county's schedule and millage rollback)	TBD July
Hold the first and second public hearing on the tax Millage rate	TBD July
Hold the third public hearings for the tax Millage rates (If necessary)	TBD July

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

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.