



General Fund Budget & Special Revenue Budget

FISCAL YEAR 2016 (SCHOOL YEAR 2015-2016)
ATLANTA, FULTON COUNTY, GEORGIA 30303





Introductory Section

General Fund Budget &
Special Revenue Budget

FISCAL YEAR 2016 (SCHOOL YEAR 2015-2016)

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Atlanta Independent Schools System

Executive Summary

Fiscal Year 2016

A message from **Superintendent Dr. Meria J. Carstarphen:**

The fiscal year 2016 General Fund Budget for Atlanta Independent Schools System depicts our revenue and expenditure plan for school year 2015-2016. As approved by the Atlanta Board of Education, this budget positions the District for a new direction: A direction that seeks to increase instructional quality, operational efficiency and flexibility spending closer to the classroom to ensure responsible and effective use of taxpayer dollars.

In developing and approving this budget, the Board adhered to a consistent, transparent communications process that brought significant public input through public hearings and budget commission sessions. This budget reflects such feedback.

This book also tells the story of how we worked hard to align our money, people and operations as best as possible with our new direction. Even though there is much work to be done, it illustrates to our stakeholders how we generate revenue and spend funds for our schools, departments and services.

After a transitional period that stabilized the school district in the aftermath of the CRCT investigation of 2011, Atlanta Independent Schools System moves into fiscal year 2016 with a lean, balanced but strategic budget. This \$685.6 million budget drives the District toward higher student outcomes by making an emphatic commitment to aligning teachers and other instructional resources with the District's mission: With a caring culture of trust and collaboration, every student will graduate ready for college and career.

Further, this budget allows for the key initial steps toward a charter system operating model, which gives more resources to cluster planning to support a strong program focus across every cluster in the district. This includes well-articulated standards of service and guidance on expectations for quality cluster programs. Finally, this budget continues to support other long-standing elements of our school designs that support a rich portfolio of options from which families can choose.

Due to limited resources and certain mandated expenditures, Atlanta Independent Schools System cannot address all of its funding priorities in one year. That underscores the necessity of a multi-year budget strategy that includes defining new resource opportunities, securing obligations due to the District, and maintaining an ongoing and diligent effort to find efficiencies and cuts so that Atlanta Independent Schools System can expand fund balance reserves for challenges in the years to come.

Throughout the budgeting process, Atlanta Independent Schools System worked with the goal of improving quality, while increasing efficiency and addressing equity. As a result, this budget shifts an additional \$42.0 million toward instruction, while decreasing expenditures for general administration by \$22.5 million compared to the fiscal year 2015 budget. The budget also includes a redirection of \$14.1 million for school and cluster flexibility. Such flexibility and

autonomy at the school level enables principals to develop staffing plans and invest resources in alignment with the District’s academic standards of service and ensure additional quality programming based on each cluster’s needs.

Through this budget, Atlanta Independent Schools System has employed a significant change in the method used to allocate staff at schools. Previously, the District assigned staffing for core, specialty and special education teachers at each school. For fiscal year 2016, the new method provides each school with a general allotment for teachers and another one for special education teachers. With this approach, schools have increased flexibility to assign core and specialty teachers, provided each school’s staffing plan meets the basic standards of service set forth by the district.

In summary, Atlanta Independent Schools System continues striving to accomplish its vision of becoming “a high-performing school district where students love to learn, educators inspire, families engage and the community trusts the system.”

It is a new day in Atlanta Independent Schools System, and we will work harder to ensure that all resources—private, local, state and federal dollars—are used to their fullest potential. As the superintendent of Atlanta Independent Schools System, I submit this budget with confidence. I pledge to continue this strong, strategic direction focused on delivering a high-quality education to the children of Atlanta that is supported by a responsible, transparent and efficient budget process.

Sincerely,

Meria J. Carstarphen

Superintendent

**FAST FACTS ABOUT
ATLANTA PUBLIC SCHOOLS 2014-2015**

Student Enrollment *Est.* **52,700**

Elementary Schools

Non-Charter

Primary Campuses 5

K-5 & Intermediate Campuses 47

Middle Schools

Non-Charter 12*

High Schools

Non-Charter 18*

Open Campus 1

Alternative/Nontraditional Programs 4

**Evening School/
Adult Education Programs** 2

Charter Schools 17

Total APS Learning Sites & Programs **106**

** Includes two single-gender campuses*

Ethnic Distribution of Students

African-American 76.2%

Caucasian 14.3%

Hispanic 6.7%

Multiracial 1.6%

Asian/American Indian/
Alaskan/Other 1.2%

Other Facts About Our Students

Students Eligible for Free-
and Reduced-Priced Meals 77.32%

Number of 2014 Graduates 1,905

Scholarships offered
to Class of 2014 \$100 Million

Number of Title I Schools 91

FY15 General
Fund Budget \$685.6 Million

Cost per Pupil Enrollment

Year	Projected Student Enrollment	Budget	Cost Per Student
FY2014	48,843	\$595,123,803	\$12,184
FY2015	50,253	\$657,591,810	\$12,585
FY2016	50,955	\$685,572,471	\$13,454

Atlanta Independent Schools System

Fiscal Year 2015-2016 Budget at a Glance

The fiscal year 2016 General Fund Budget not only outlines the Atlanta Independent Schools System revenue and expenditure plan for school year 2015-2016, this budget also positions the District for a new direction. This new direction seeks to increase instructional quality and efficiency to assure successful achievement of the District’s vision and mission statements.

This budget is not only a balanced budget, but a strategic and more efficient one that drives the District to higher student outcomes and sets the course for Atlanta Independent Schools System to operate in the proper capacity and at the right size for many years to come. The budget book illustrates to stakeholders how the District demonstrates organizational integrity and fiduciary responsibilities in the way it generates revenue and allocates funds in an equitable manner.

In short, this budget is a result of a close examination of the Atlanta Independent Schools System mission, vision, and strategic plan with a goal of addressing equity and enabling all students to graduate ready for college and career.

As the District prepares for its implementation of a charter system operating model, The District has adopted a multi-year budget strategy that features the following:

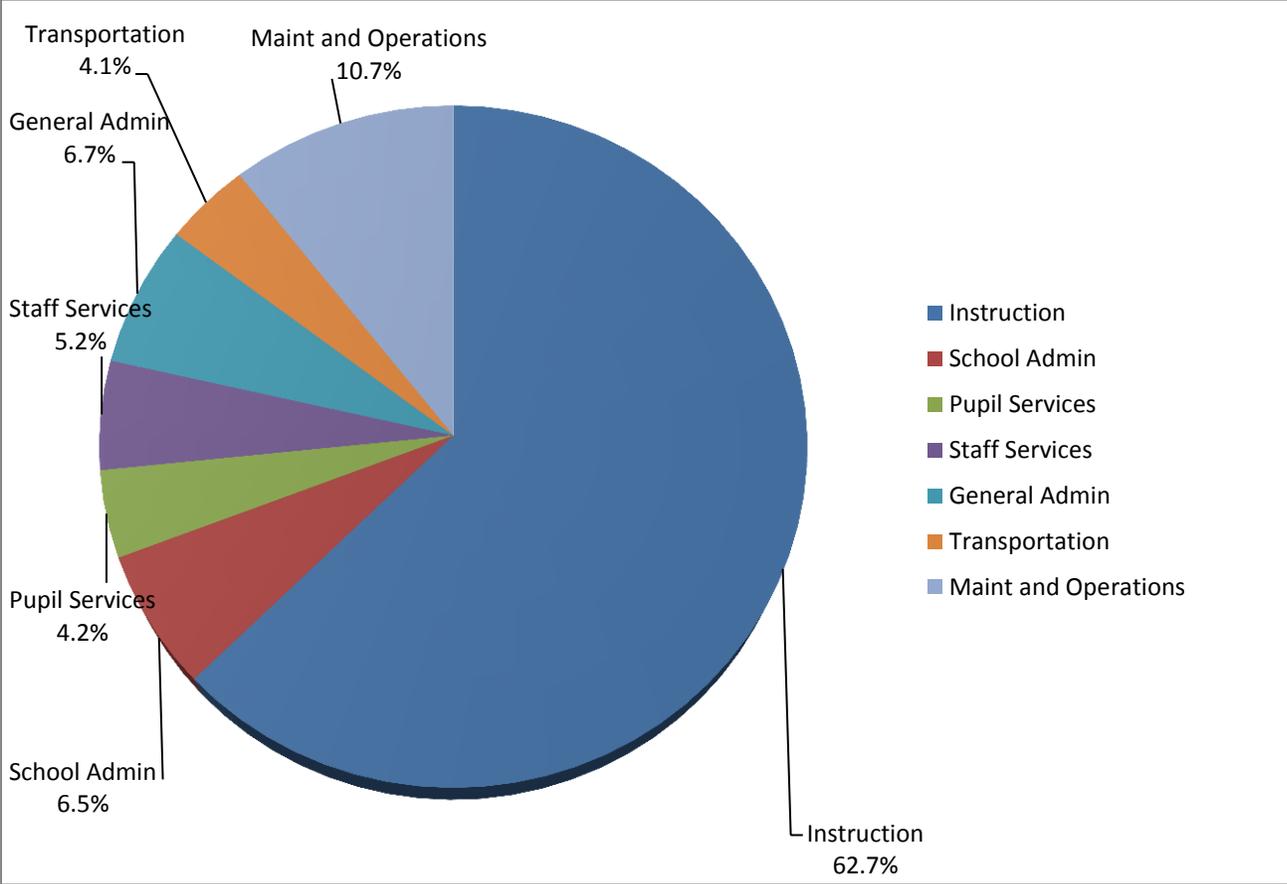
- Evaluating all funding requests for alignment to the district’s mission and vision
- Identifying the resources required to support enrollment trends and to implement strategic priorities, initiatives and budget parameters
- Reducing general administration and central administration costs to redirect resources to support strategic priorities including initial efforts to right-size the district at the school level
- Accelerating a tax-neutral strategy for pension funding
- Leveraging new revenue options
- Providing flexibility and autonomy at the school level for principals to develop staffing plans and invest resources in alignment with the District’s academic standards of service

Fiscal Year 2016 Approved Budget

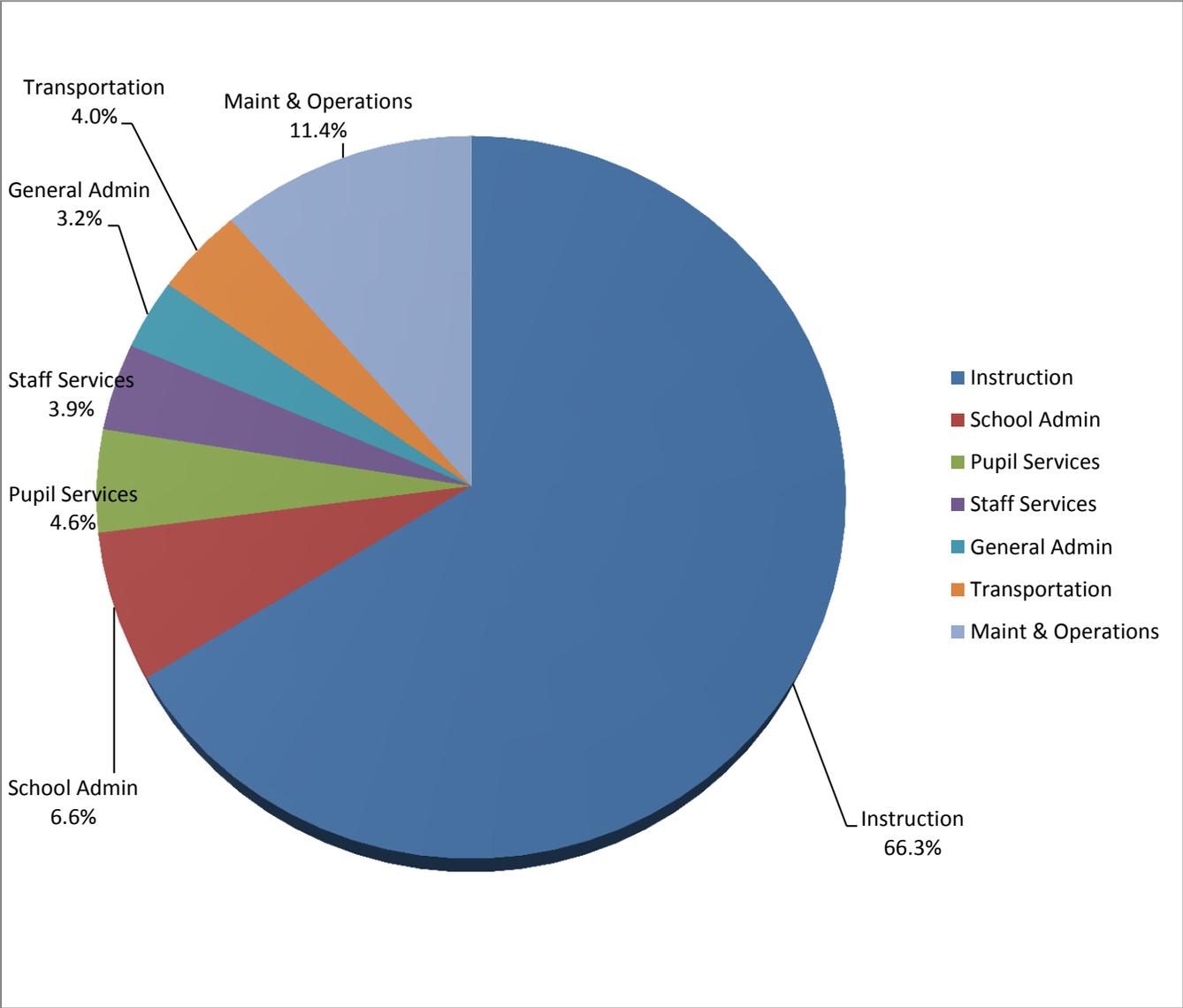
Division	FY2015 Approved Budget	FY2015 Percent of Budget	FY2016 Approved Budget	FY2016 Percent of Budget
Instruction	\$412,229,549	62.7%	\$454,206,080	66.3%
School Administration	\$43,006,157	6.5%	\$45,824,097	6.6%
Pupil Services	\$27,296,151	4.2%	\$31,523,699	4.6%
Staff Services	\$33,982,142	5.2%	\$26,746,760	3.9%
General Administration	\$44,275,392	6.7%	\$21,836,599	3.2%
Transportation	\$26,727,265	4.1%	\$27,314,419	4.0%
Maintenance & Operations	\$70,075,154	10.6%	\$78,120,817	11.4%
Total	\$657,591,810	100.0%	\$685,572,471	100.0%

The fiscal year 2016 General Fund Budget currently stands at \$685.6 million, about a \$28.0 million increase over last year's fiscal budget of \$657.6 million. The increase came in funding toward instructional quality and operational efficiency to assure successful achievement of the District's vision and mission. The District increased funding for instruction from 62.7% to 66.3%. This provided funding for schools and cluster flexibility allocations totaling \$14.1 million. There was also a decrease in funding for general administration from 6.7% to 3.2%. This was due to the rightsizing of central administration by \$5.8 million.

Expenditures by Function Fiscal Year 2015



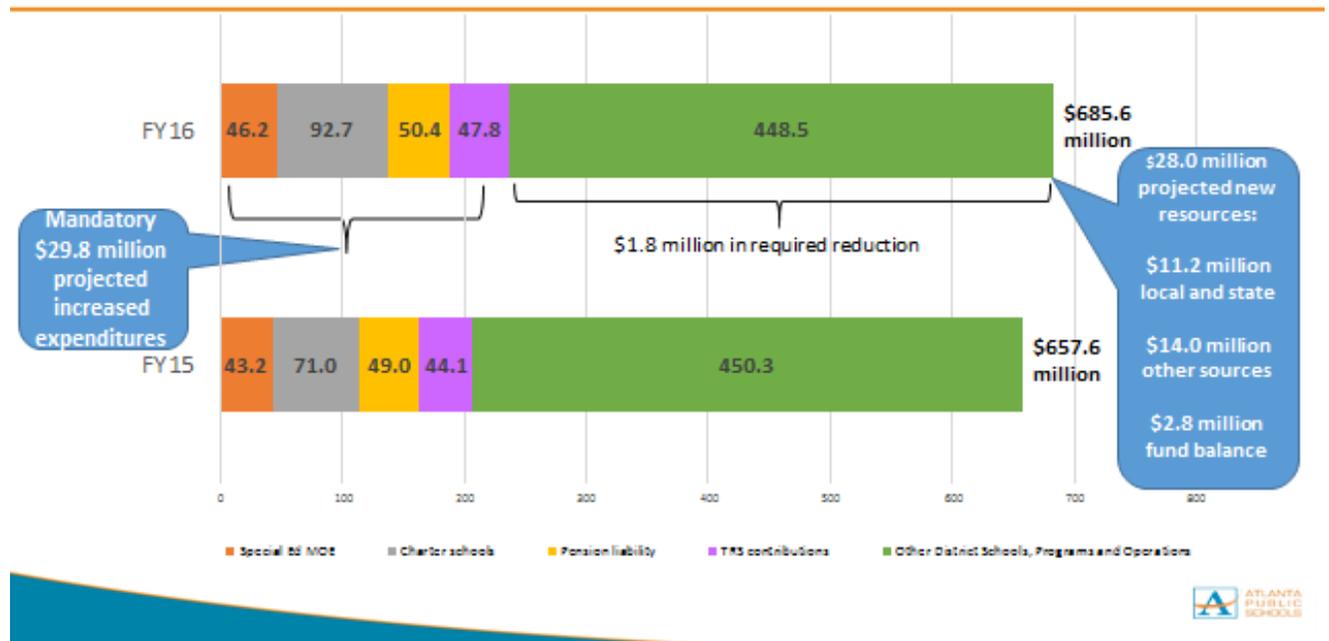
Expenditures by Function Fiscal Year 2016



Fiscal Year 2016 General Fund Budget

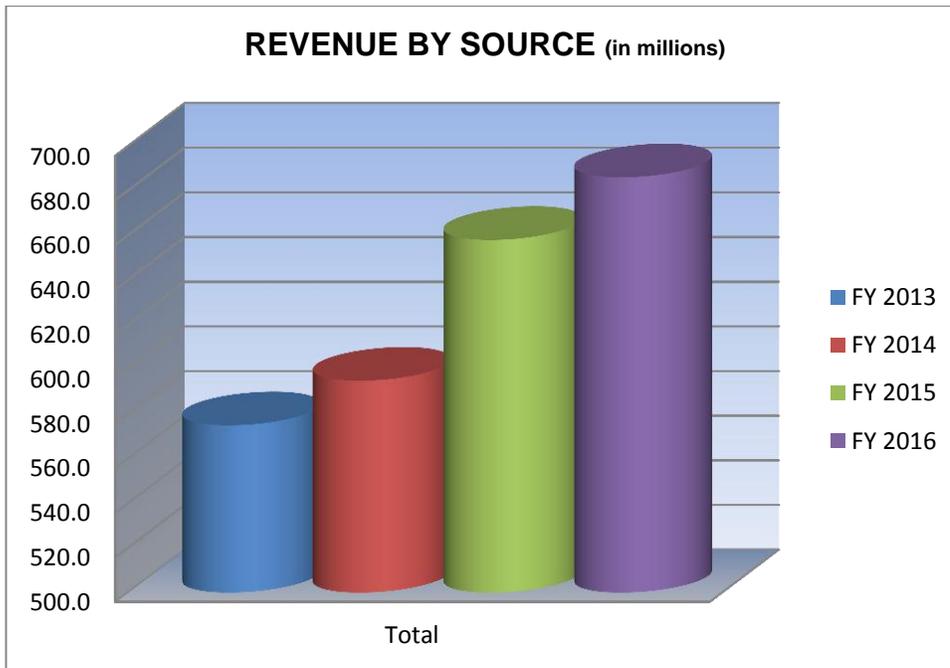
The District projects about \$29.8 million in mandatory increased expenditures for special education, pension funding and teacher retirement contributions as well as increased enrollment in Atlanta Independent Schools System charter schools and a decline in enrollment in other Atlanta Independent Schools System schools. This required \$1.8 million in reductions in district schools, programs and operations.

On the revenue side, the District projects to have about \$28.0 million more in new resources: \$11.2 million from local and state, approximately \$14.0 million from other sources, and approximately \$2.8 million in fund balance.



General Fund Budget Comparison Fiscal Year 2013 – 2016

REVENUE	FY2013 Budget	FY2014 Budget	FY2015 Budget	FY2016 Budget
Local Taxes	\$395,000,000	\$401,000,000	\$467,000,000	\$478,200,000
Other Local Revenue	\$9,900,000	\$23,744,854	\$14,300,000	\$26,700,000
State of Georgia	\$151,500,000	\$145,078,949	\$151,300,000	\$177,900,000
Subtotal	\$556,400,000	\$569,823,803	\$632,600,000	\$682,800,000
Fund Balance Transfer	\$18,351,208	\$25,300,000	\$25,000,000	\$2,800,000
Total	\$574,751,208	\$595,123,803	\$657,600,000	\$685,600,000

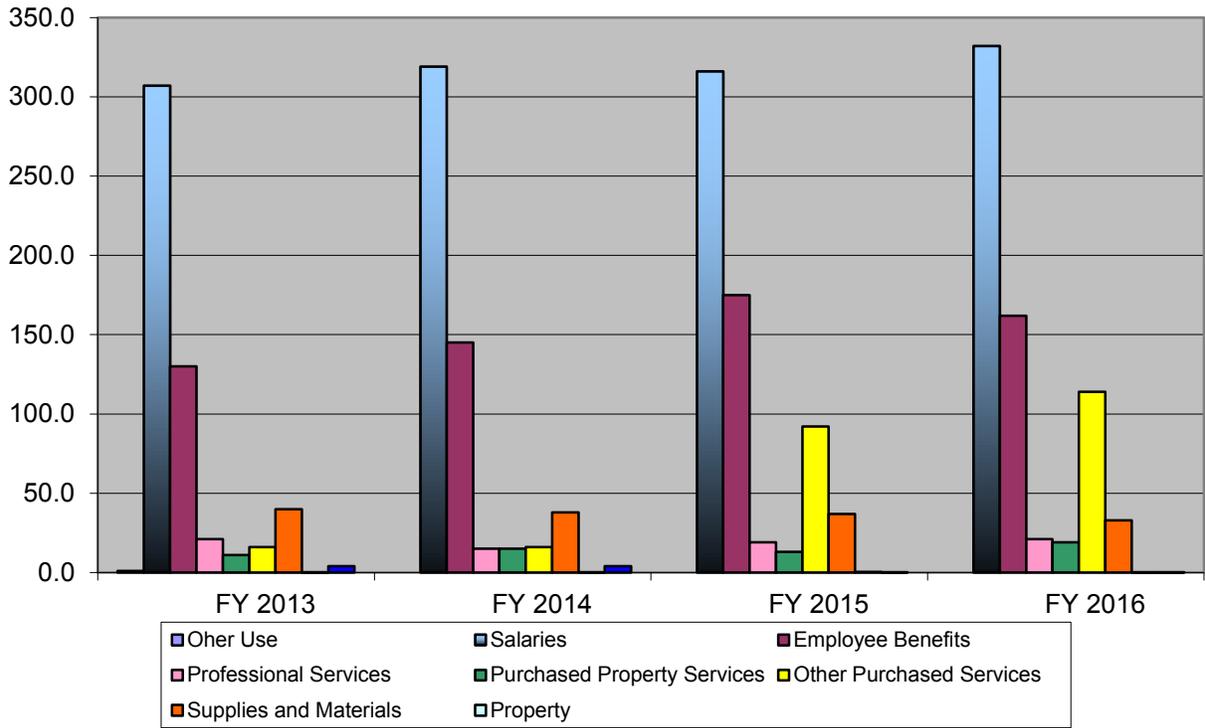


General Fund Budget Fiscal Year 2013 – 2016

EXPENDITURES	FY2013	FY2014	FY2015	FY2016
	Budget	Budget	Budget	Budget
Salaries	\$306,946,415	\$319,441,932	\$316,896,510	\$331,830,685
Employee Benefits	\$130,292,278	\$145,445,374	\$175,015,973	\$162,271,667
Professional Services	\$20,965,843	\$14,240,121	\$19,586,399	\$21,314,836
Purchased Property Services	\$11,315,989	\$15,087,246	\$13,057,079	\$19,154,250
Other Purchased Services	\$16,318,569	\$15,781,401	\$91,655,704	\$114,144,707
Supplies & Materials	\$40,251,333	\$37,866,280	\$36,579,978	\$32,937,235
Property	\$319,973	\$205,100	\$570,100	\$24,000
Other	\$3,813,098	\$3,806,348	\$303,294	\$300,000
Other Uses	\$44,527,710	\$43,250,000	\$3,926,773	\$3,595,091
Total	\$574,751,208	\$595,123,803	\$657,591,810	\$685,572,471

EXPENDITURES BY SOURCE

in millions



Strategic Map Fiscal Year 2015-2020

Strategic Goals

2015-2020

The strategic goals provide guidance for APS leadership in the development of policies and regulations, objectives, strategies and initiatives to achieve the vision.

The following pages communicate APS' five year strategy and translate the strategy map into action. Each page highlights the strategic goals, objectives and initiatives we will pursue to close the gap between current and desired performance. All components work together to achieve our strategic vision.



ACADEMIC PROGRAM ...

Our students will be well-rounded individuals who possess the necessary academic skills and knowledge and are excited about learning.



TALENT MANAGEMENT ...

We will retain an energized and inspired team of employees who are capable of advancing ever-increasing levels of achievement for students of all backgrounds.



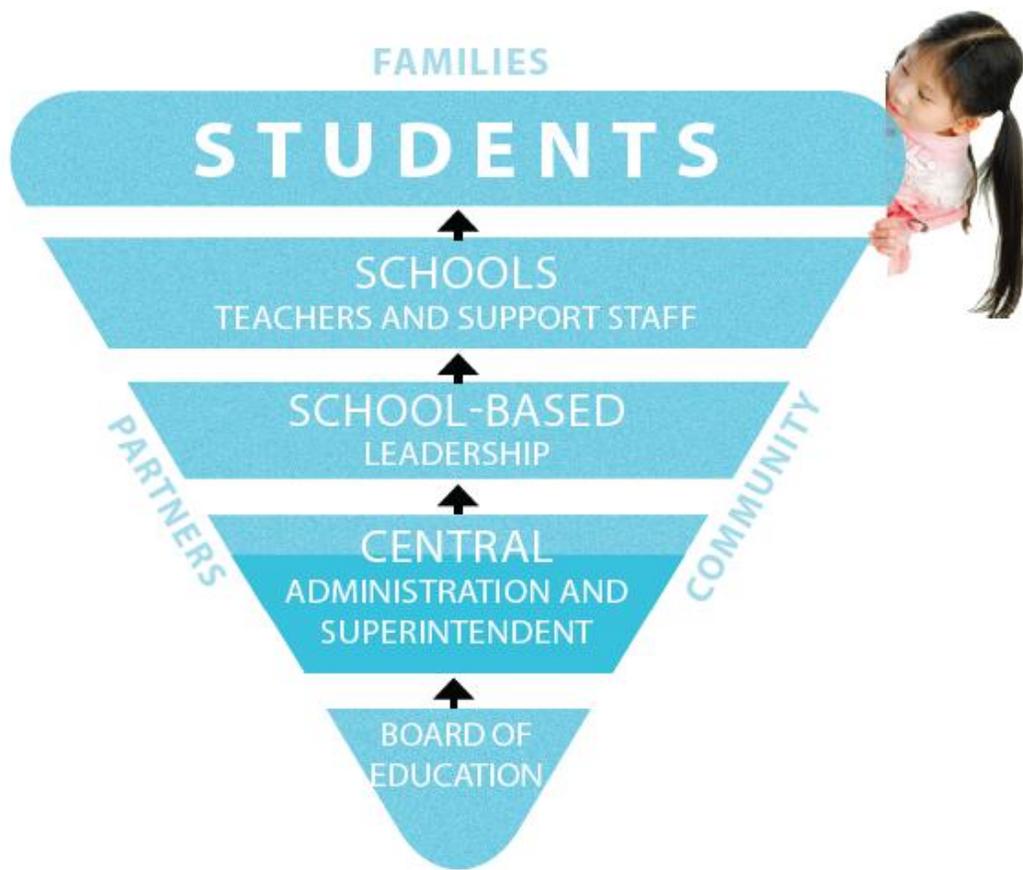
SYSTEMS AND RESOURCES ...

We will improve efficiency (productivity, cost, etc.) while also making decisions (including resource allocations) that are grounded in a strategic academic direction and data.



CULTURE ...

We will build trust with the community, and we will have engaged stakeholders (*employees, students, parents, community members, partners, etc.*) who are invested in the mission and vision and who support the creation of student-centered learning communities.



Government Finance Officers Association



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Atlanta Public Schools

Georgia

For the Fiscal Year Beginning

July 1, 2014

A handwritten signature in black ink, appearing to read 'Jeffrey R. Snow'.

Executive Director

Atlanta Independent Schools System

Superintendent and School Board

Fiscal Year 2016

The Board of Education

Atlanta Public Schools



2016 FISCAL YEAR OFFICIAL BUDGET

BOARD MEMBERS

Mr. Courtney D. English, Chair

At-Large Seat 7

Districts 1 & 2

Ms. Nancy M. Meister, Vice Chair

District 4

Ms. Leslie Grant, District 1

Mr. Byron D. Amos, District 2

Mr. Matt Westmoreland, District 3

Mr. Steven Lee, District 5

Ms. Eshe' P. Collins, District 6

Mr. Jason Esteves, At-Large, Seat 9

Ms. Cynthia Briscoe-Brown At-Large, Seat 8, Districts 3 & 4

SUPERINTENDENT

Dr. Meria Joel Carstarphen

BUDGET COMMISSION

Mr. Matt Westmoreland, Chair

Ms. Nancy M. Meister

Mr. Jason Esteves

Mr. Byron Amos

MERIA JOEL CARSTARPHEN



Meria Joel Carstarphen, Ed.D, is superintendent of Atlanta Public Schools. She brings to Atlanta an impressive record in transformative educational leadership that has led to significant student performance gains. Dr. Carstarphen has nearly 20 years of education and experience in diverse, major metropolitan public school districts, including Austin, Texas; Saint Paul, Minn.; and the District of Columbia. She leads and provides oversight to the district's 50,000 students; 6,300 employees; and 106 learning sites with a nearly \$1 billion annual budget.

Before coming to Atlanta, Dr. Carstarphen was superintendent of the Austin Independent School District from 2009 to 2014. With a great team, she made extraordinary achievements in academic excellence that included improved graduation rates that reached an all-time high of 84 percent and reduced dropout rates by 25 percent. She credits the Austin success story to a deliberate move away from over-reliance on high-stakes testing to an educational culture with great principals and teachers who emphasize the whole child, every child; social and emotional learning; arts-rich environments; alternative pathways to graduation; and alternative education disciplinary program reform.

Prior to Austin, Dr. Carstarphen was superintendent of the Saint Paul Public Schools in Minnesota and held senior leadership and accountability positions with other public schools systems.

Dr. Carstarphen began her education career as a middle school teacher in her hometown of Selma, Ala. She also has worked with elementary-level children in Seville, Spain, and Caracas, Venezuela.

As part of her community involvement, she has consistently served on arts and non-profit boards including, but not limited to, the Woodruff Arts Center Board of Trustees, the ETS Board of Trustees, and on the advisory committee for the Urban Superintendents Program at Harvard Graduate School of Education.

Dr. Carstarphen earned a doctorate in administration, planning and social policy, with a concentration in urban superintendency from the Harvard Graduate School of Education. She earned a bachelor of arts in political science and Spanish from Tulane University and master of education degrees from Auburn University and Harvard University. She has also studied at the University of Seville, Spain, and University of Innsbruck, Austria.

The Atlanta Board of Education voted unanimously to hire Dr. Carstarphen in April 2014. She became superintendent July 2014. Dr. Carstarphen is passionate about leading Atlanta Public Schools and living its mission every day: With a caring culture of trust and collaboration, every student will be ready for college and career.



2014 - 2018

ATLANTA BOARD OF EDUCATION

bold leadership | student focused, community driven

District Representative	Elementary Schools	Middle Schools	High Schools
 Leslie Grant District 1	Benteen, D. H. Stanton Dobbs, Hope-Hill, Mary Lin, Parkside, Slater, Thomasville Heights, Intown Academy, Wesley International Academy, Atlanta Neighborhood, KIPP Vision (K-1 & 2-5)	King, Price, Atlanta Neighborhood Charter, Wesley International Academy, Intown Academy	The New Schools at Carver, Maynard Holbrook Jackson, Grady
 Byron D. Amos District 2	Bethune, Centennial, Dunbar, F.L. Stanton, Finch, M.A. Jones, KIPP Strive Primary, The Kindezi School	Brown, Kennedy, KIPP Strive Academy, KIPP WAYS Academy	Booker T. Washington, Frederick Douglass, KIPP Atlanta Collegiate, North Metro
 Matt Westmoreland District 3	<i>Burgess-Peterson Academy, Morningside, Springdale Park, Toomer, Whitefoord, Drew Charter</i>	Coan, Inman, Drew Charter	Alonzo Crim, Grady, Drew Charter, Adult Literacy, South Metro
 Nancy M. Meister Vice Chair District 4	Brandon and Brandon Primary, Garden Hills Jackson and Jackson Primary, Rivers Smith and Smith Primary	Sutton	North Atlanta
 Steven D. Lee District 5	Adamsville Primary, Beecher Hills, Bolton Academy, Boyd, Connally, Fain, Grove Park Intermediate, Miles Intermediate, Peyton Forest, Scott, Towns, Usher-Collier Heights, West Manor, Woodson Primary, Westside Atlanta	B.E.S.T. Academy, Coretta Scott King Academy, Harper- Archer, Young	B.E.S.T. Academy, Benjamin E. Mays, Coretta Scott King Academy, West End
 Eshe' P. Collins District 6	Cascade, Cleveland Avenue, Continental Colony, Deerwood Academy, Fickett, Gideons, Heritage Academy, Humphries, Hutchinson, Kimberly, Perkerson, Venetian Hills	Bunche, Long, Sylan Hills, <i>Latin Academy</i>	D.M. Therrell, South Atlanta, Forrest Hills
AT-LARGE MEMBERS:			
 Courtney D. English, Chair At-Large, Seat 7 Districts 1 & 2	 Cynthia Briscoe-Brown At-Large, Seat 8 Districts 3 & 4	 Jason F. Esteves At-Large, Seat 9 Districts 5 & 6	

Note: Italics indicate a non-traditional school

District 1: Leslie Grant
lgrant@atlantapublicschools.us



Leslie Grant grew up just east of downtown Atlanta in Tucker, GA, graduated from Shamrock High School in DeKalb County, studied at: Berry College, Rome, GA as a charter member of the Chick-Fil-A WinShape Center scholarship program; Laval University, Quebec City, Quebec; the College of Architecture at the Georgia Institute of Technology, Atlanta, GA and the Cooper Union, New York, NY. Leslie worked in the offices of John Portman & Associates, Atlanta, GA, and in New York City for Peter Eisenman and Associates, architect Faruk Yorgancioglu, and Flatiron District photographer, Alan Kaplan.

Upon returning to Atlanta in 1993, Leslie worked in the commercial film industry as a location scout and location manager on various film and video projects including Bud Greenspan's Olympic Official Film in 1996.

Leslie and her husband Don have lived in Historic Grant Park since 1995 and have two children, Lucy and Will, who have attended Atlanta Public Schools since kindergarten. Leslie was involved in the startup of both the Neighborhood Charter School in Grant Park (now the K-8, Atlanta Neighborhood Charter School) and the Grant Park Cooperative Preschool and has served on the boards of both.

Leslie is the founder, creator and President of a small business focused on raising healthy kids from scratch, called Chickin Feed. She has volunteered in schools throughout Georgia, served as an advocate of eating REAL FOOD, Farm to School programs through work with Georgia Organics, Atlanta Farm to School, the Grant Park Farmers Market and other organizations.

In 2010, Leslie joined with a group of parents to advocate for a more rigorous high school offering for families in southeast Atlanta. This advocacy group, now known as SEACS (Southeast Atlanta Communities for Schools) builds awareness and educational community to better support all of the schools in SE Atlanta.

In advance of her daughter's attendance at Jackson High, Leslie served on the Local School Council at Jackson, worked to support "big-picture" thinking during the renovation so that the finished space would include classrooms for the orchestra and drama programs; championed the successful implementation of the International Baccalaureate Programme; and has worked to develop an innovative environmental science/urban agriculture program.

The Grants are long-time members of Morningside Presbyterian Church.

District 2: Byron Amos

bamos@atlanta.k12.ga.us



Byron D. Amos, the CEO of Capacity Builders, Inc., is a native Atlantan who has been involved in community organizing for over 20 years and has established deep roots in the Atlanta community. As a dedicated father, community leader and resident of Vine City, he has demonstrated a passionate commitment to service that comes from a desire to see the residents of his community grow and prosper.

Byron has served as the chairperson of Neighborhood Planning Unit L and as president of the Vine City Civic Association, Inc. In these positions, he served the interests of the community with a deep sense of commitment, dignity, integrity and dedication over the past several years. As a result of his stewardship, Byron has received many honors and awards, including being recognized as a WATL 36 Unsung Hero, as well as an Outstanding Atlantan. Both awards were a testament to his unwavering commitment to community service and leadership. He is also a graduate of the FBI Citizens Academy and the city of Atlanta Citizen Police and Fire Academy. Along with these awards and accomplishments, Byron has had the responsibility of addressing many difficult issues faced by his beloved community.

His record of service to the community includes leading the community through the West Nile Virus scare of 2001; the Vine City sewage overflow and flood of 2002; investment of over \$10 million on new housing in the Vine City area; acquisition of more than \$2 million in private and public grant dollars for the community; increase of public green space in the neighborhood; improvement of communications among the community, schools and businesses in the area; and collaboration with law enforcement to reduce overall crime in the area. Despite the numerous challenges of the northwest Atlanta community, Byron has had a tremendous record of success by building strong collaborations with local, state and federal officials; educational institutions; businesses; and the philanthropic community. Throughout all of his accomplishments and difficult times, he has always remained accessible to those who have asked him for help. "Building capacity in our neighborhoods is a must, for I believe that the only way to create true and sustainable change in our communities is to become the change you want to see in the world," says Byron.

In December 2011, Byron won a special election to fill an unexpired term for the Atlanta Educational District 2 seat. As a member of the Atlanta Board of Education, he has pledged to be an advocate for parents, teachers and students. He will also be an advocate to a complete educational system that must include math, science, literature, the arts and the return of vocational education.

Byron is the son of Johnny Amos Sr., a retired United States Postal Service employee, and Marietta G. Amos, who retired after 23 years of service in the Atlanta Public Schools system. Byron is a product of Atlanta Public Schools, attending M.M. Bethune Elementary and J.F. Kennedy Middle, graduating from Booker T. Washington High School, and going on to attend Howard University and Clark Atlanta University. Byron Amos is the proud father of three daughters and one son, and is married to Ms. Aisha Carter. He is a member of Beulah Baptist Church in Vine City, where he is a faithful servant on the trustee board.

District 3: Matt Westmoreland
mwestmoreland@atlantapublicschools.us



An Atlanta native, Matt grew up in the Morningside community, where he attended Morningside Elementary, Inman Middle and Grady High. He received his bachelor's degree in history from Princeton University and served as editor-in-chief of *The Daily Princetonian*.

After graduation, Matt returned to Atlanta and became a history teacher at Carver Early College High School in southeast Atlanta. He came to the classroom as a corps member with Teach for America, a nonprofit organization that enlists recent college graduates and professionals to teach in economically disadvantaged communities throughout the United States.

At Carver, Matt's students earned among the highest pass and exceed rates of any school in Georgia on the state U.S. History End-of-Course Test. In addition to serving as coach of the school's WorldQuest and Moot Court teams, Matt has helped organize college visits to campuses around Georgia, Tennessee and Alabama, and a week-long service learning trip to Cherokee, North Carolina. In January 2013, Matt served as a member of the delegation to the National Title I Conference, where Carver Early College was named a distinguished school.

Matt has served as chair of the Grady High School Foundation, treasurer of the Princeton Club of Georgia and member of the Carver Early College Local School Council. He also took part in a 2012 Urban Leaders Fellowship with Colorado Senator Mike Johnston, is a 2013 graduate of New Leaders Council-Atlanta and participated in a school board fellowship through Leadership for Educational Equity.

He previously worked for the Atlanta Regional Commission, D.C. Public Schools system, and D.C. office of Congressman John Lewis.

A lifelong and active member of Peachtree Road United Methodist Church, Matt lives in Virginia-Highland. He is the oldest child of Mel and Sally Westmoreland, a Fulton County Superior Court judge and real estate agent, respectively.

District 4: Nancy Meister | Board Vice-Chair
nmeister@atlanta.k12.ga.us



As a parent and stakeholder, Nancy M. Meister is passionate about the future of Atlanta Public Schools, and has been personally involved in the district for many years and recognizes the importance of public education. She and her husband have watched their children grow and thrive in the Atlanta Public Schools system. As a residential real estate agent, she understands and appreciates the importance of great neighborhood schools, their impact on attracting new businesses to the city and their contribution to the overall sustainable growth of the metro area.

Some of Nancy's community activities include the following: president, North Atlanta Parents of Public Schools (2006-2009); founding member, North Atlanta High School Foundation (2006); PTA president, North Atlanta High School (2007-2008); PTA president, Sutton Middle School (2004-2006); member,

Northern Corridor Task Force (2003); and participant, Susan G. Komen 3-Day Walk, Seattle, Washington, (2007) and San Francisco (2008).

As a member of the Atlanta Board of Realtors, Nancy is currently a residential real estate agent with Beacham and Company. Prior to joining Beacham, she worked in the Buckhead office of Harry Norman Realtors.

ACHIEVEMENTS

- \$50 million-plus in career sales
- Top 15 producer in one of metro Atlanta's highest dollar volume offices
- Recipient of the Miss Emmie Award from Harry Norman, REALTORS for highest ethical and professional standards
- Life member, Million Dollar Club
- 2000 Rookie of the Year for outstanding performance
- Numerous professional designations, including senior marketing consultant (SMC), accredited buyer specialist (ABS), and eco-broker
- Licensed as an associate broker
- Atlanta Board of Realtors "Good Neighbor Award" in 2009 for making exceptional contributions to improve the quality of life in the community

A native of Massachusetts, Nancy earned a B.S. in marketing management from Bentley College in Waltham, Massachusetts. She moved from Boston to San Francisco and then to Atlanta in 1987. Nancy and her husband, Steve, have lived in Buckhead for 23 years and have raised two sons: Matthew, a Georgia Tech student, and Andrew, a junior at North Atlanta High School.

District 5: Steven Lee
slee@atlanta.k12.ga.us



Steven Lee is a community advocate, business owner and father of four. For the last 15 years, Steven has served the community in numerous capacities. As executive director of Unity Network and Counseling Center, he established relationships with neighborhood leaders and federal, state and local government officials, enabling him to develop resources and effectively advocate on behalf of the community.

Over the years, Steven has demonstrated a strong and principled leadership style, while focusing on community-oriented initiatives. He has run a school for special needs children, a merchant association and other nonprofits. Steven Lee is passionate about serving his community and has done so as a mentor, youth counselor, community volunteer and business

owner.

Steven's community service experience includes serving as the past president of the board of directors of People TV, chairman of the board of Unity Network and Counseling Center, president of the Martin Luther King Merchant Association, member of the Fulton County Juvenile Court Community Restoration Justice Board, director of the In the Zone After School Program, member of the Zoning Review Board for the city of Atlanta, member of the Hollowell/ML King TAD Advisory Committee, board member of Youthfest and director of the A Guiding Hand Mentoring Program.

District 6: Eshé P. Collins
epcollins@atlantapublicschools.us



An Atlanta native and former teacher in Atlanta Public Schools, Eshé P. Collins never wavered from her strong passion for education. Beginning at a young age, she always knew the value of a solid education: a challenging curriculum, a system of great teachers, and strong family and community involvement. Eshé understands the impact of quality education in realizing the potential of the city, and is excited to leverage her passion and experience to provide all students in Atlanta with the education they deserve.

Eshé has an extensive record of commitment and achievement in urban education and communities. As a fourth- and fifth-grade teacher at A.D. Williams Elementary School, 92 percent of her students met or exceeded expectations on the Criterion-Referenced Competency Test for both grade levels. Eshé also led the after-school, and summer tutoring programs for the Bowen Homes community and co-founded the “Reaching Back, Bridging Gaps” reading program, a community-based literacy initiative.

Eshé’s work within urban settings has been the combination of her classroom, policy and legal experience on issues that address student achievement and equity in education. She analyzed national education issues and advocated for accessible healthcare at the Children’s Defense Fund. Also, Eshé worked in Cape Town, South Africa, where she helped refugee women and children access quality services and enrollment in local schools.

Currently, Eshé serves as Georgia State University’s project director for Jumpstart, an early education, nonprofit organization that delivers a high-quality curriculum to preschool children in low-income neighborhoods. In this role, she trains adults to teach and lead in their communities; works closely with parents to improve family involvement; and more importantly, inspires children to learn through the love of literacy. Within the program, Eshé has increased community involvement by 150 percent, which has resulted in community members’ service of more than 15,000 hours in the classroom and community each year.

In pursuit of her passion, Eshé earned a B.A. degree in psychology from Spelman College; M.S. in urban teacher leadership from Georgia State University; and J.D., *cum laude*, from North Carolina Central University School of Law. She holds Georgia educator certifications in early childhood education and educational leadership, and a license to practice law in the state of Georgia.

Eshé is a woman of many accomplishments and continues to be an avid servant throughout the Atlanta community.

At-Large Seat 7: Courtney D. English | Board Chair

cenglish@atlanta.k12.ga.us



Courtney D. English, was elected to the Atlanta Board of Education in 2009 at 24 years old; and was at that time, the youngest person to be elected citywide in any capacity in the city of Atlanta's history. Since taking office, Courtney has championed parental choice and school autonomy; increased rigorous course offerings throughout the district; overhauled the teacher evaluation system; and instituted a number of policies to clean up years of administrative mismanagement, including a widespread cheating scandal.

Additionally, Courtney has worked to build public-private partnerships to address the city's dropout crisis. To date, his efforts have generated more than \$2.5 million in additional resources and resulted in the launch of Atlanta's first dropout prevention and recovery program. As chairperson of the Board's Accountability Commission, he served as one of the chief architects of APS' five year strategic plan. Also a member of the Budget Commission, Courtney fought to ensure the equitable distribution of resources to Atlanta's neediest students; grew the system's reserves from \$44 million to more than \$90 million; and put the district on track to pay down its unfunded pension fund liability after decades of neglect.

Prior to his election, Courtney was a founding teacher at Atlanta Public School's B.E.S.T. Academy, the first all-male school in the city of Atlanta in 60 years. Courtney actually taught seventh-grade social studies in the same room he took seventh-grade social studies as a student. During his time in the classroom, more than 80 percent of Courtney's students met or exceeded their learning objectives. Courtney also served as grade level chairperson, and a coach of both the football team and championship baseball team.

Outside the boardroom, Courtney has worked as a strategy and development consultant for various nonprofit organizations focused on education and has led the Morehouse College pre-freshman summer program, which is designed to prepare African-American males for college.

Quickly becoming a thought leader in education, Courtney is frequently a guest lecturer at Emory University, Spelman College, Morehouse College and Harvard University. He has also presented at various conferences on education, including the National School Boards Association annual conference, the Council of Urban Boards of Education, and various programs for Teach for America.

Courtney is a native Atlantan, and proud graduate of Frederick Douglass High school. He is a graduate of Morehouse College, where he received his Bachelor of Arts in Political Science, and was set to graduate from Columbia University's Teachers College with a Masters of Arts in Organizational Psychology in May 2013. Courtney is a member of the LEAD Atlanta class of 2011 and serves on the board of various nonprofit organizations, including the National Center for Global Engagement, Child First USA, and the Morehouse College Center for Teacher Preparation advisory board.

At-Large Seat 8: Cynthia Briscoe Brown

cbriscoe_brown@atlanta.k12.ga.us



Since the early 1990s, Cynthia Briscoe Brown has worked publicly and behind the scenes for all kids; devoting herself to making sure every child gets everything he or she needs to succeed.

A graduate of Davidson College and Vanderbilt Law School, Cynthia uses her 27 years of experience as an attorney to help students, teachers and families across the city. She has assisted several APS schools in forming their own nonprofit foundations and frequently donates her expertise to students with legal issues related to college and scholarship applications.

Cynthia serves or has served on the boards of the Calvin Center, the Atlanta Partnership for Arts in Learning, the Committee for Teaching About the United Nations/Atlanta, and the Alliance Francaise d'Atlanta, creating partnerships with each organization and opportunities for students and teachers across the city to improve their skills and enrich their lives. As a volunteer with Young Audiences of Atlanta, Cynthia helped develop and implement the smART stART program, using visual and performing arts experiences to improve and encourage the reading skills of economically disadvantaged kindergarten students.

During the three terms that she and her husband served as co-presidents of North Atlanta Parents for Public Schools (NAPPS), Cynthia was a unifying force for the North Atlanta cluster of schools and APS as a whole. Cynthia emphasized positive community engagement by supporting APS schools and students, and developing and nurturing strong media relations. She reached out to cluster organizations and community groups across the city to identify common goals and provide a consistent voice for children throughout Atlanta.

Cynthia has served on the PTA executive boards in each of her children's schools. As a trustee of the North Atlanta High School Foundation, she worked to identify and creatively meet the needs of every student. She developed and ran a successful teacher incentive program to engage teachers, build collegiality and reward them for extraordinary support of their students and colleagues. She has participated in several APS facilities construction or renovation project committees on behalf of community stakeholders.

Cynthia and her husband, James F. (Jim) Brown Jr., are both Atlanta natives and practicing attorneys. They are active in music and service ministries at First Presbyterian Church of Atlanta. They have two children, both of whom have attended APS schools since kindergarten.

At-Large Seat 9: Jason Esteves
jesteves@atlantapublicschools.us



Jason Esteves was elected to the Atlanta Board of Education in 2013 and is serving his first term as the board member for At-Large Seat 9.

After graduating from the University of Miami, Jason devoted himself to teaching at a public middle school in the Houston Independent School District as part of *Teach for America*. Today, Jason is a practicing attorney at the Atlanta law firm of *McKenna Long & Aldridge, LLP*, where he brings businesses, nonprofits and individuals together to solve problems and get results. Jason has also served on the boards of KIPP South Fulton Academy, Georgia Appleseed's Young Professionals Council, and the Georgia Hispanic Bar Association.

Jason was raised in Columbus, Georgia, by his parents, Linda Sauri and Fernando Esteves, a retired Army veteran.

Jason is married to Ariel, a graduate of Kennesaw State University and Emory University's Nell Hodgson Woodruff School of Nursing graduate program. Ariel provides healthcare to residents of metro Atlanta as a nurse practitioner at CVS Minute Clinic. Jason and Ariel are proud residents of northwest Atlanta.



Organizational Section

General Fund Budget &
Special Revenue Budget

FISCAL YEAR 2016 (SCHOOL YEAR 2015-2016)

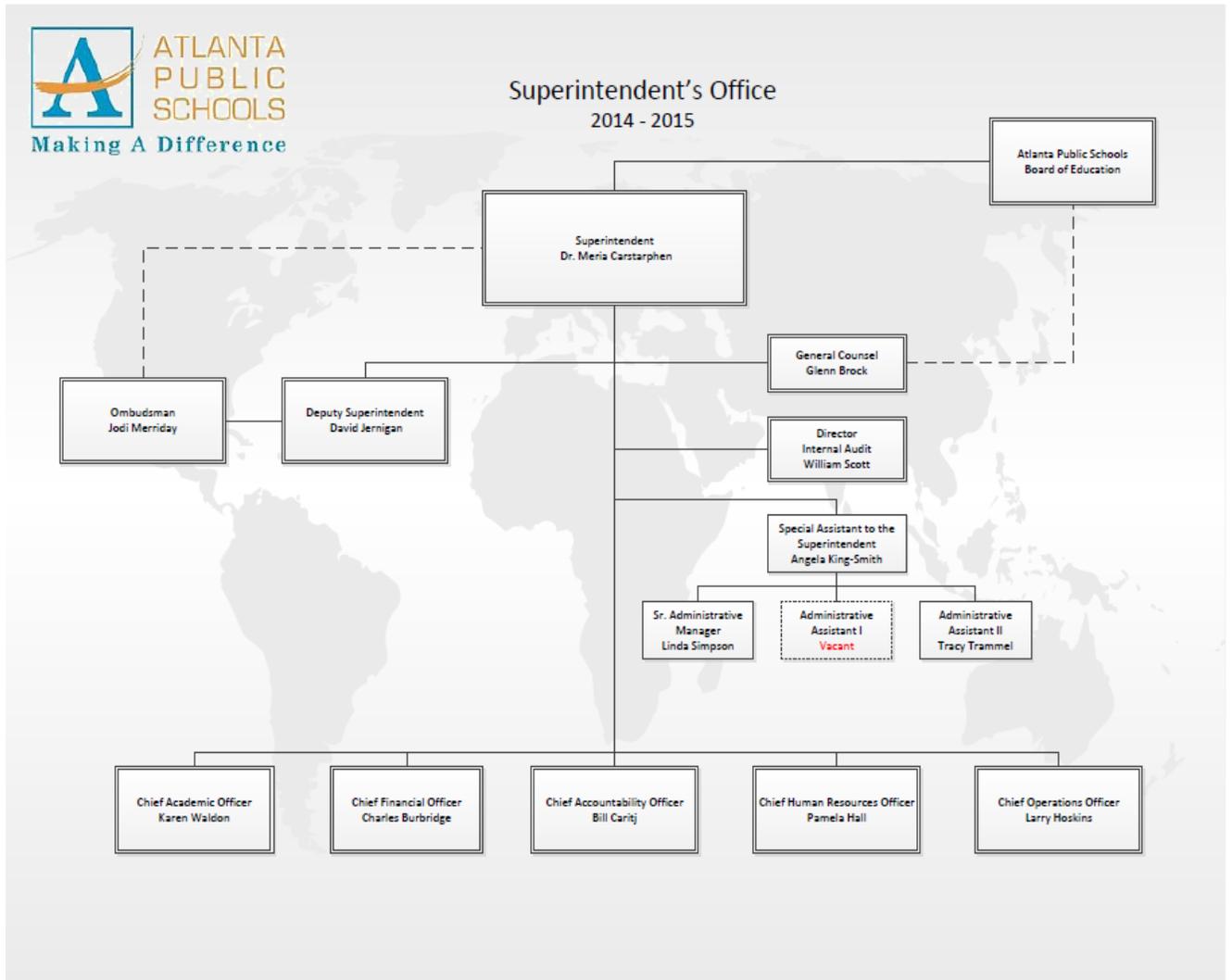
ATLANTA, FULTON COUNTY, GEORGIA 30303

Atlanta Independent Schools System

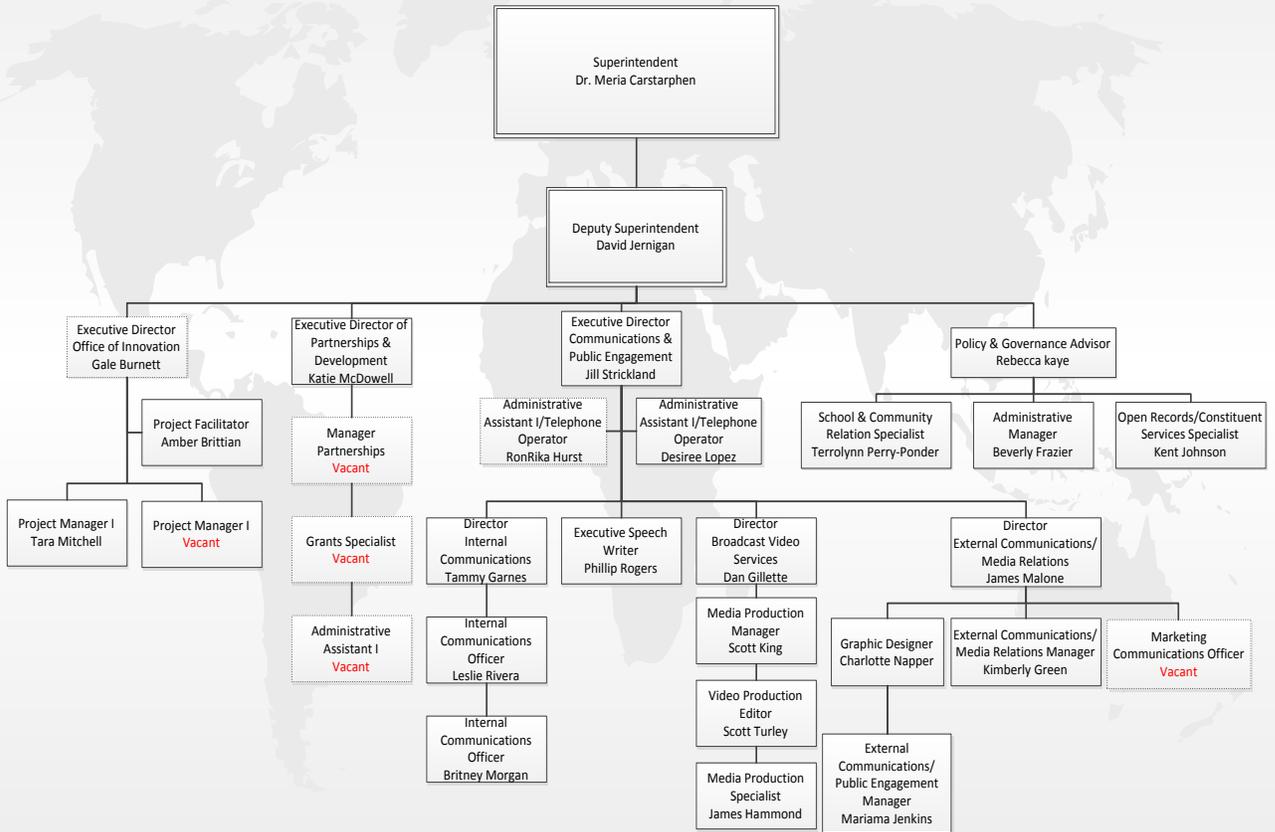
Organizational Section

Fiscal Year 2016

Office of the Superintendent



Office of the Deputy Superintendent



Office of Operations



Office of Operations

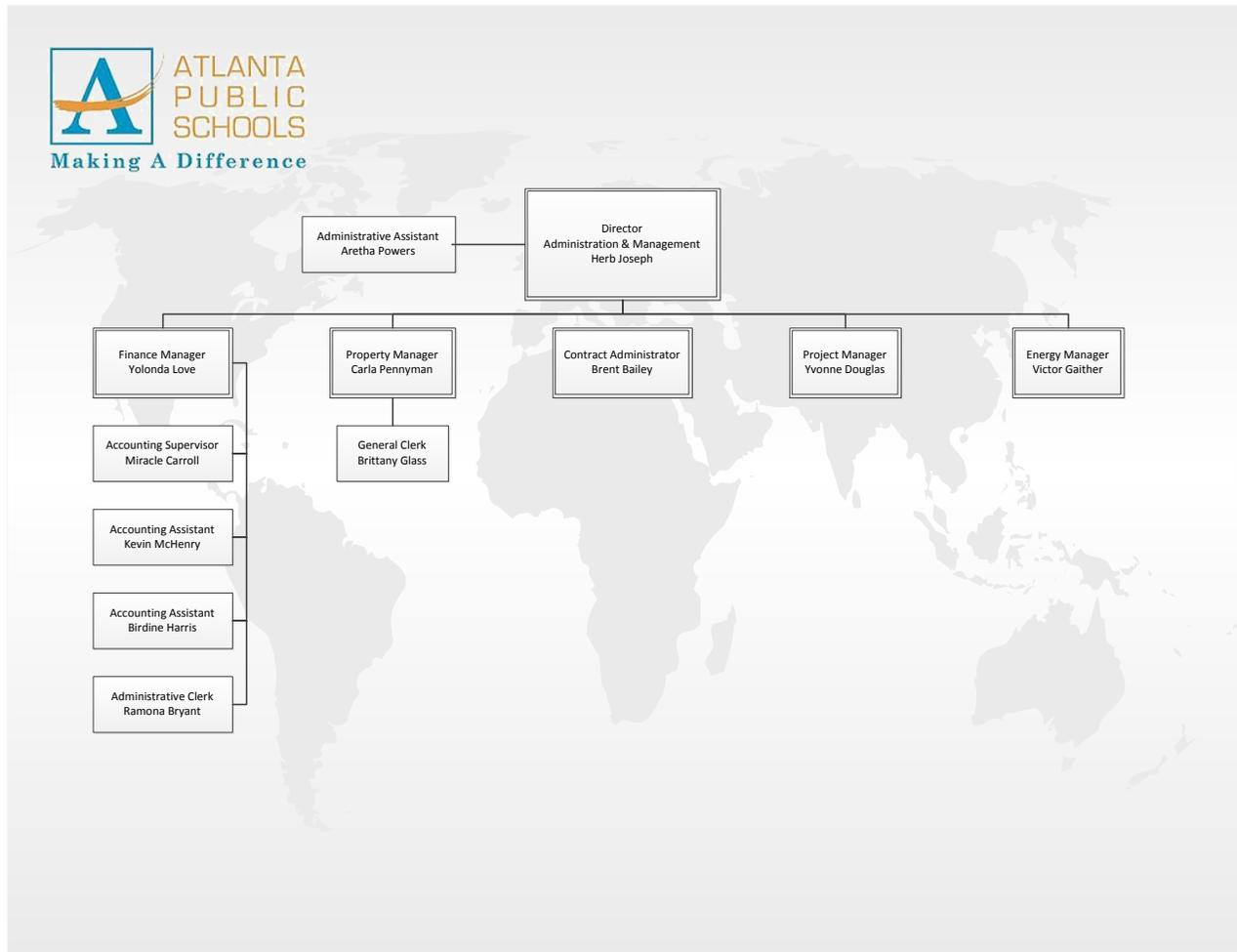
Facilities Services



Office of Operations

Facilities Services

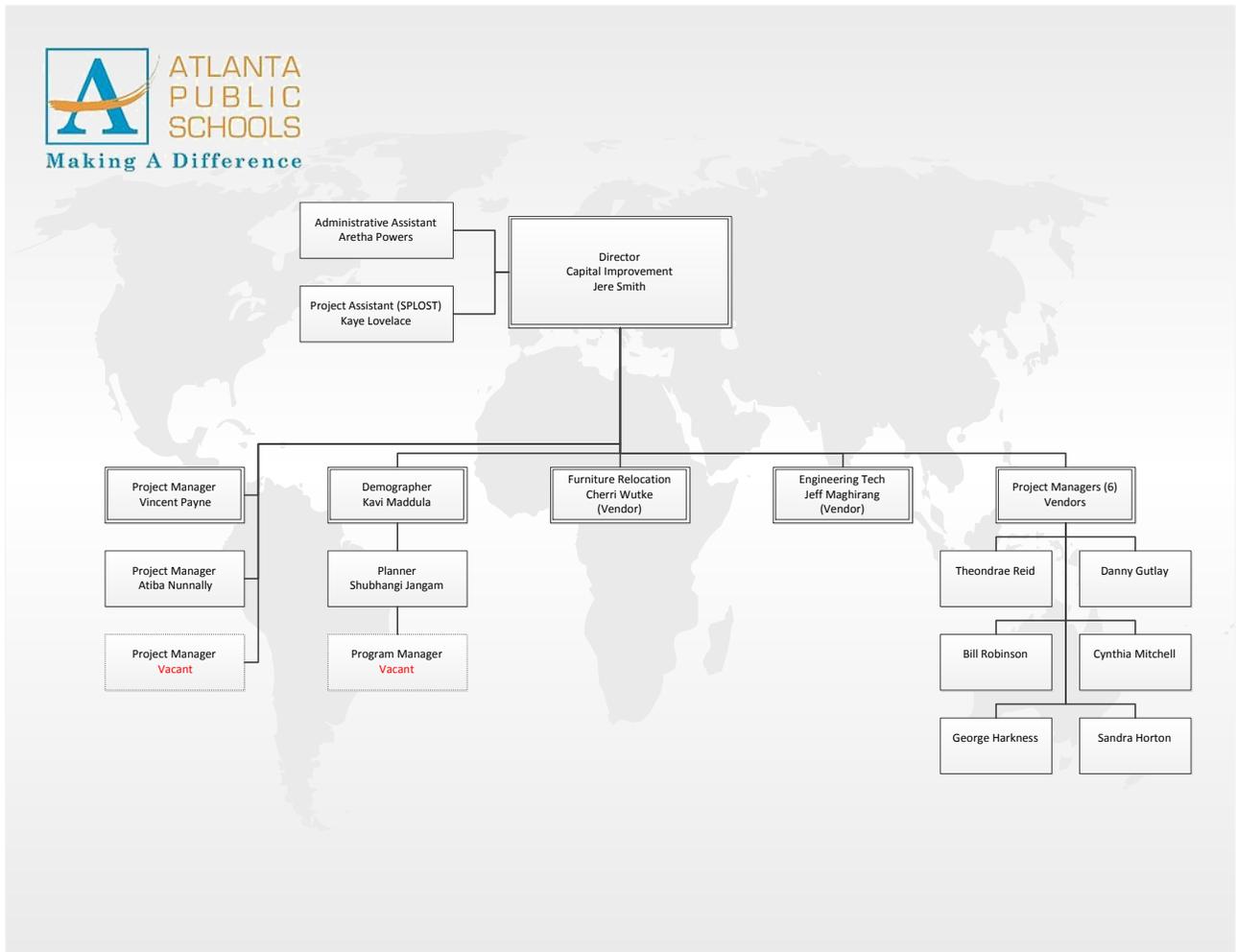
Administration & Management



Office of Operations

Facilities Services

Capital Improvement



Office of Operations

Facilities Services

General Services



Office of Operations

Facilities Services

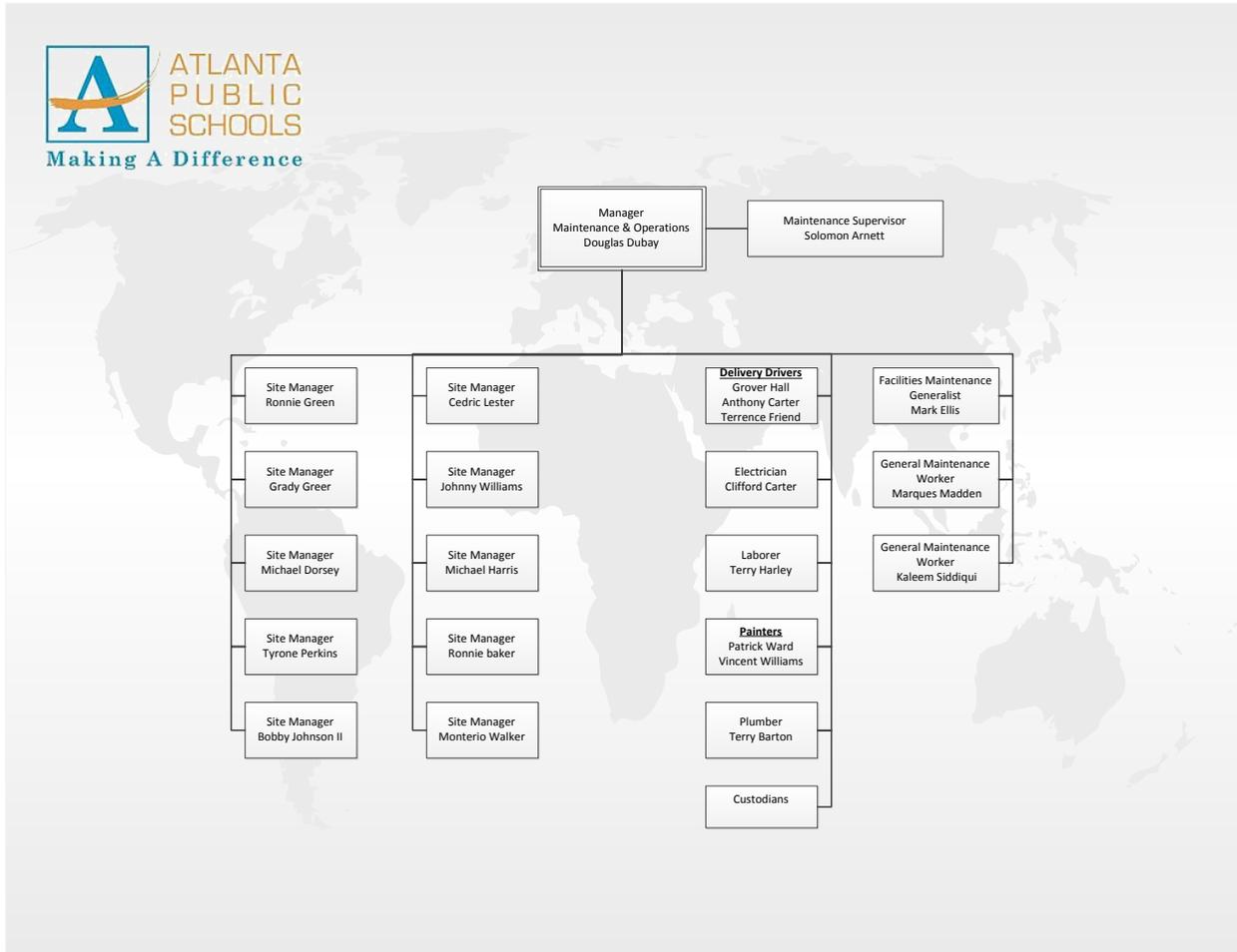
Maintenance & Operations



Office of Operations

Facilities Services

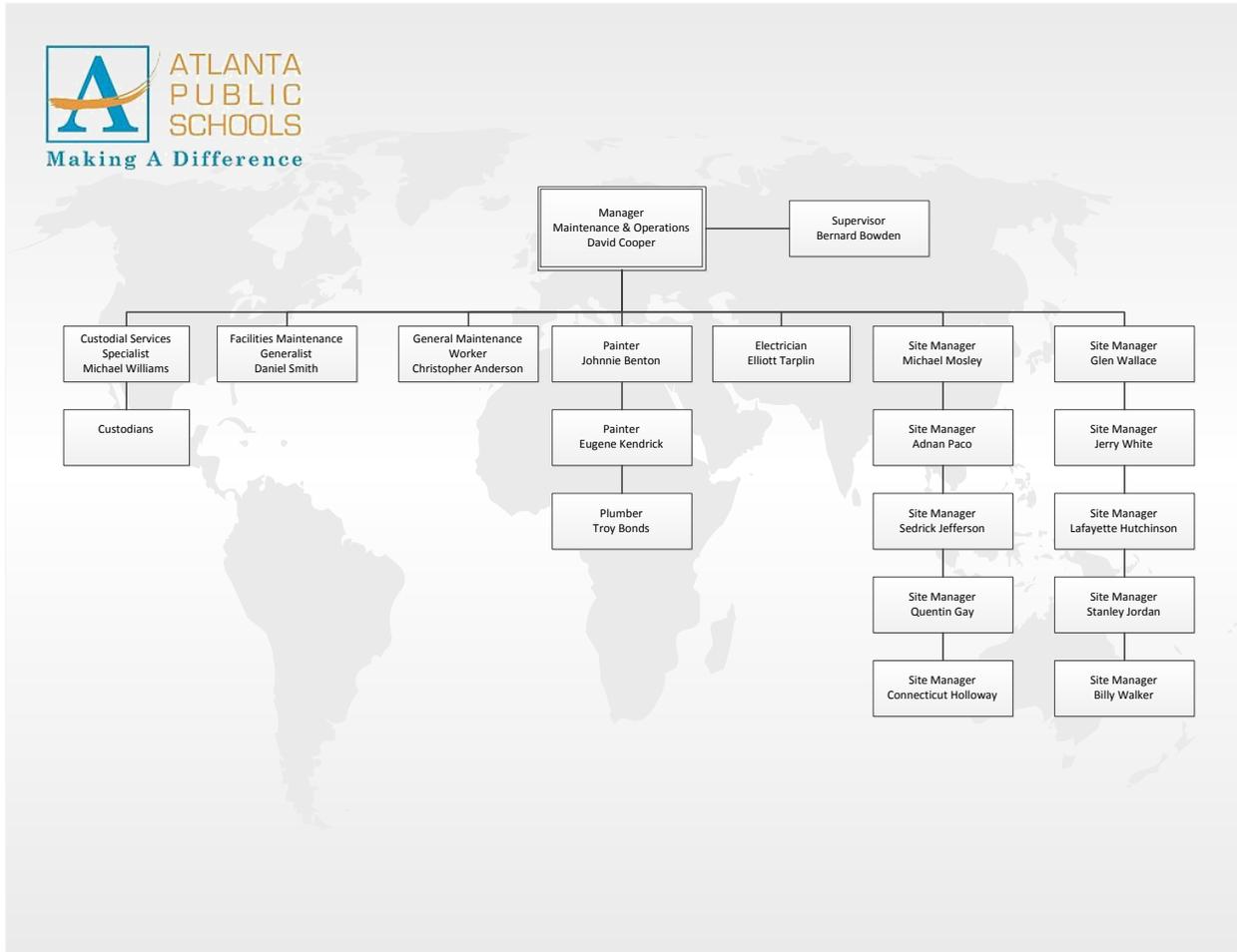
Maintenance & Operations (2)



Office of Operations

Facilities Services

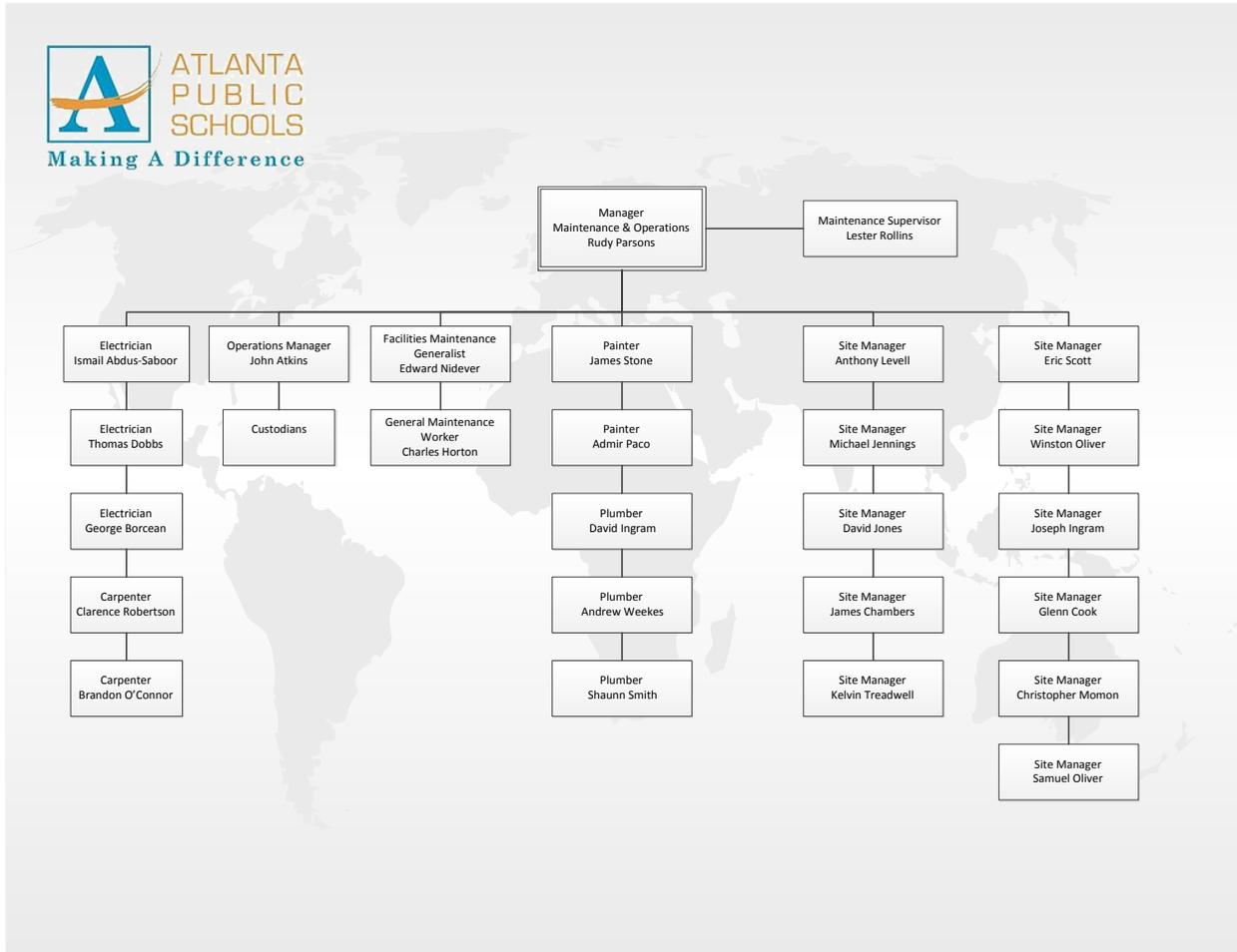
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Office of Operations

Facilities Services

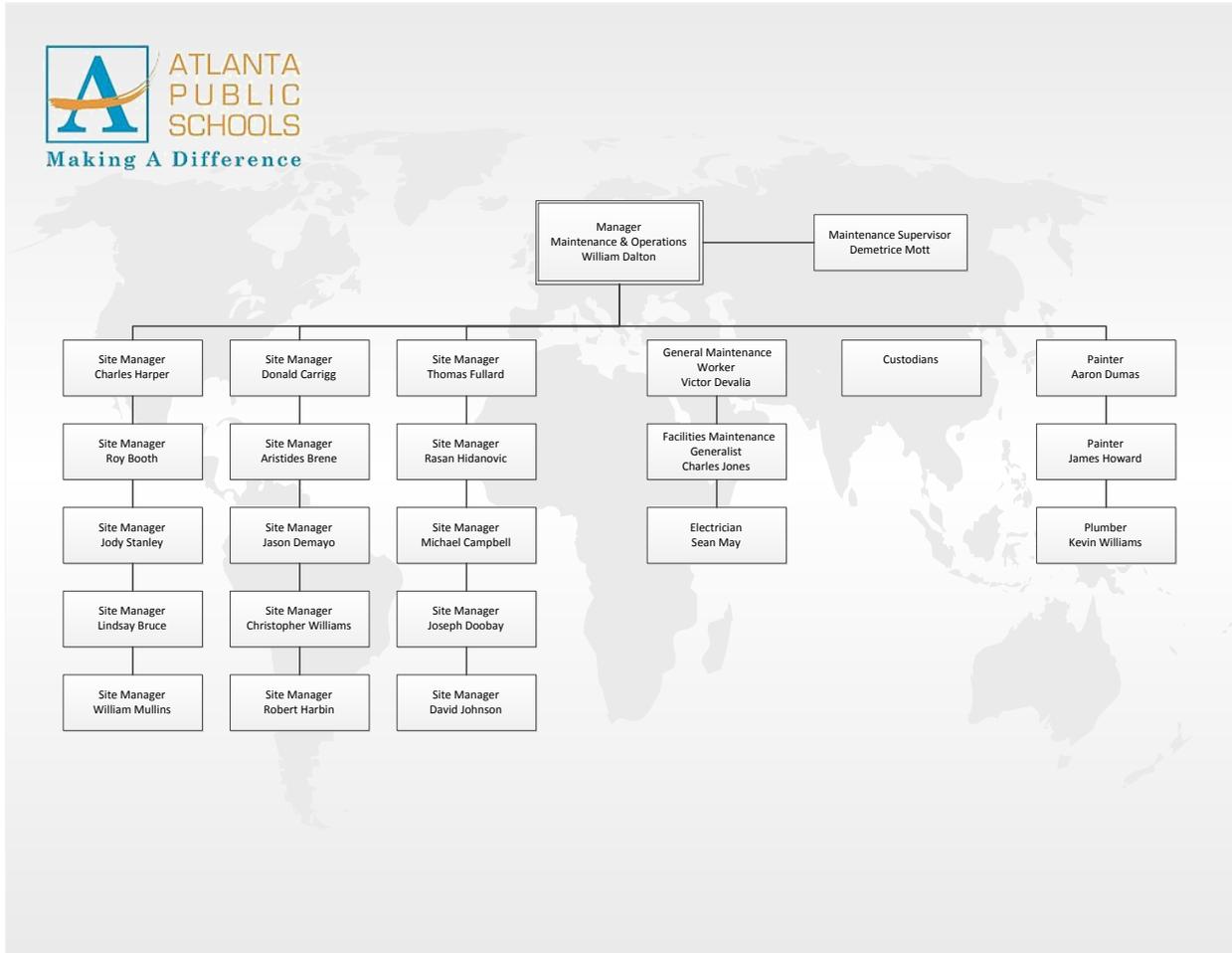
Maintenance & Operations (4)



Office of Operations

Facilities Services

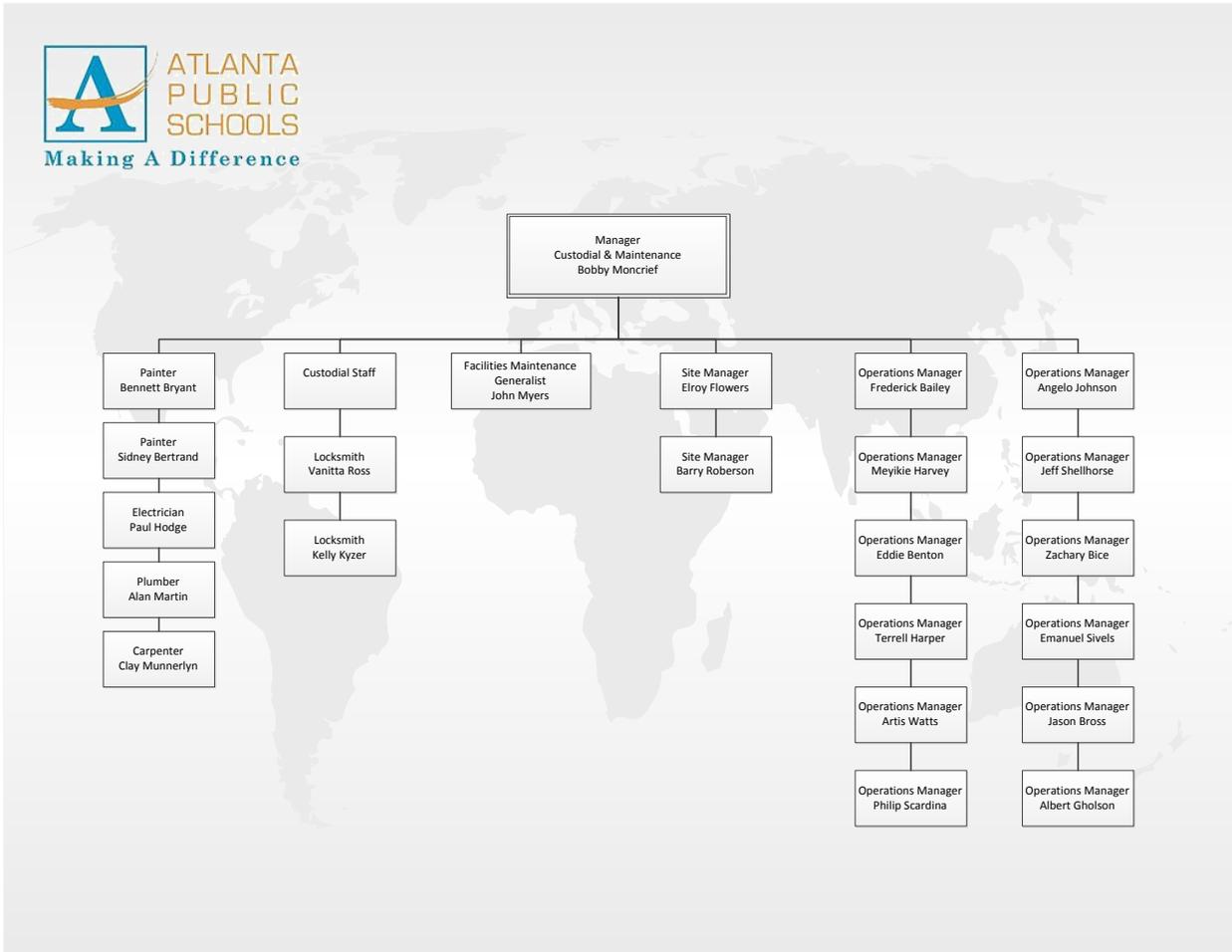
Maintenance & Operations (5)



Office of Operations

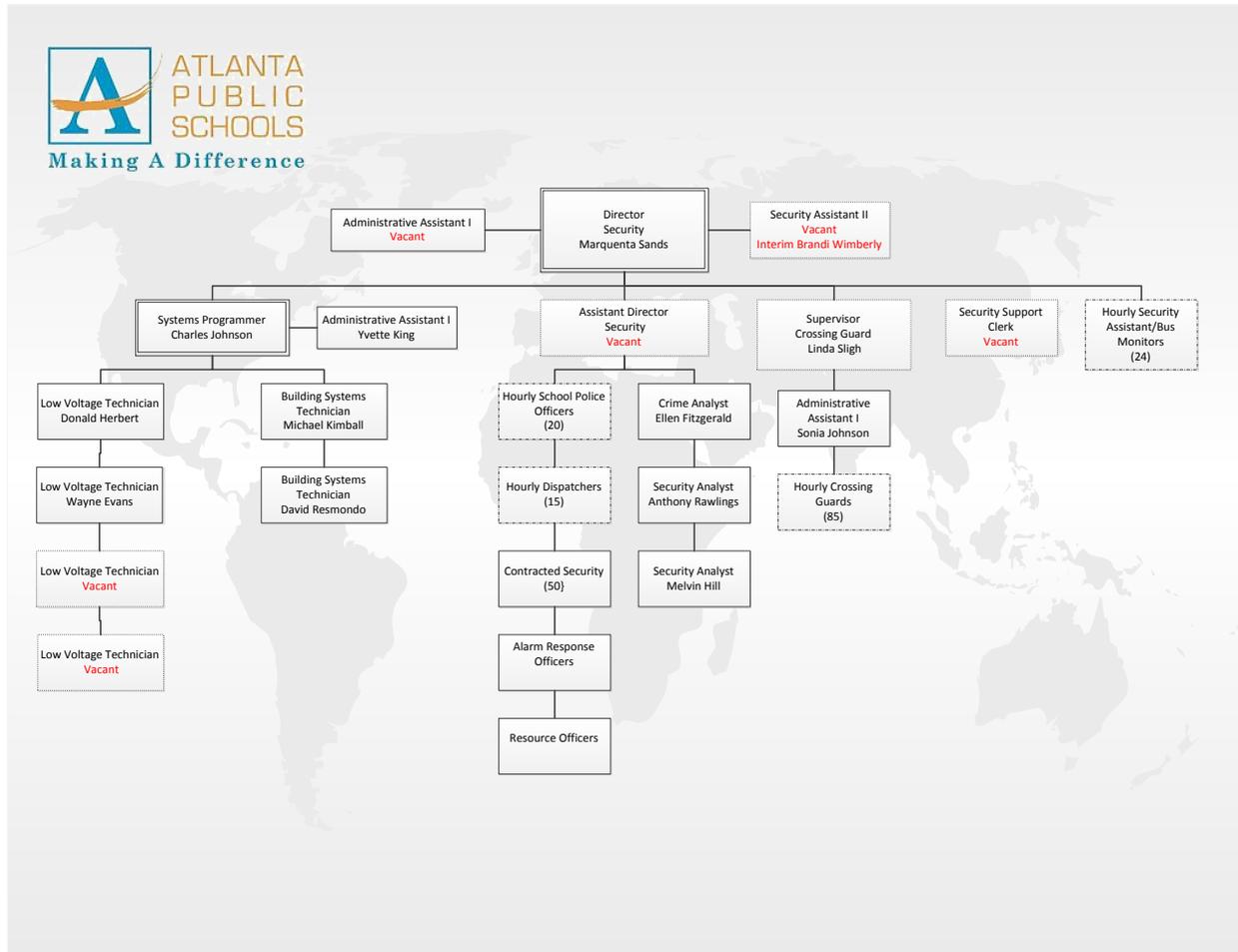
Facilities Services

Custodial Support



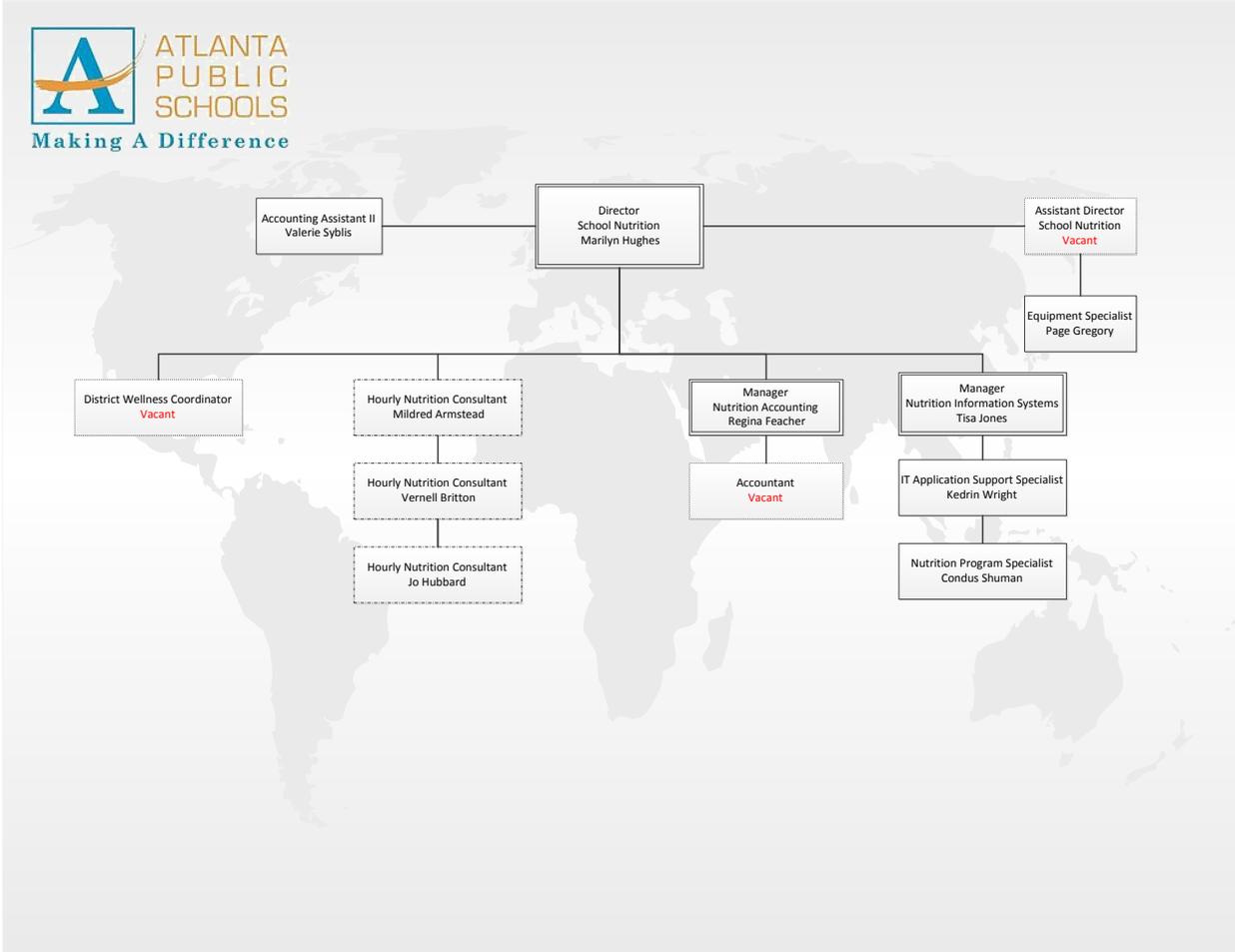
Office of Operations

Security Department



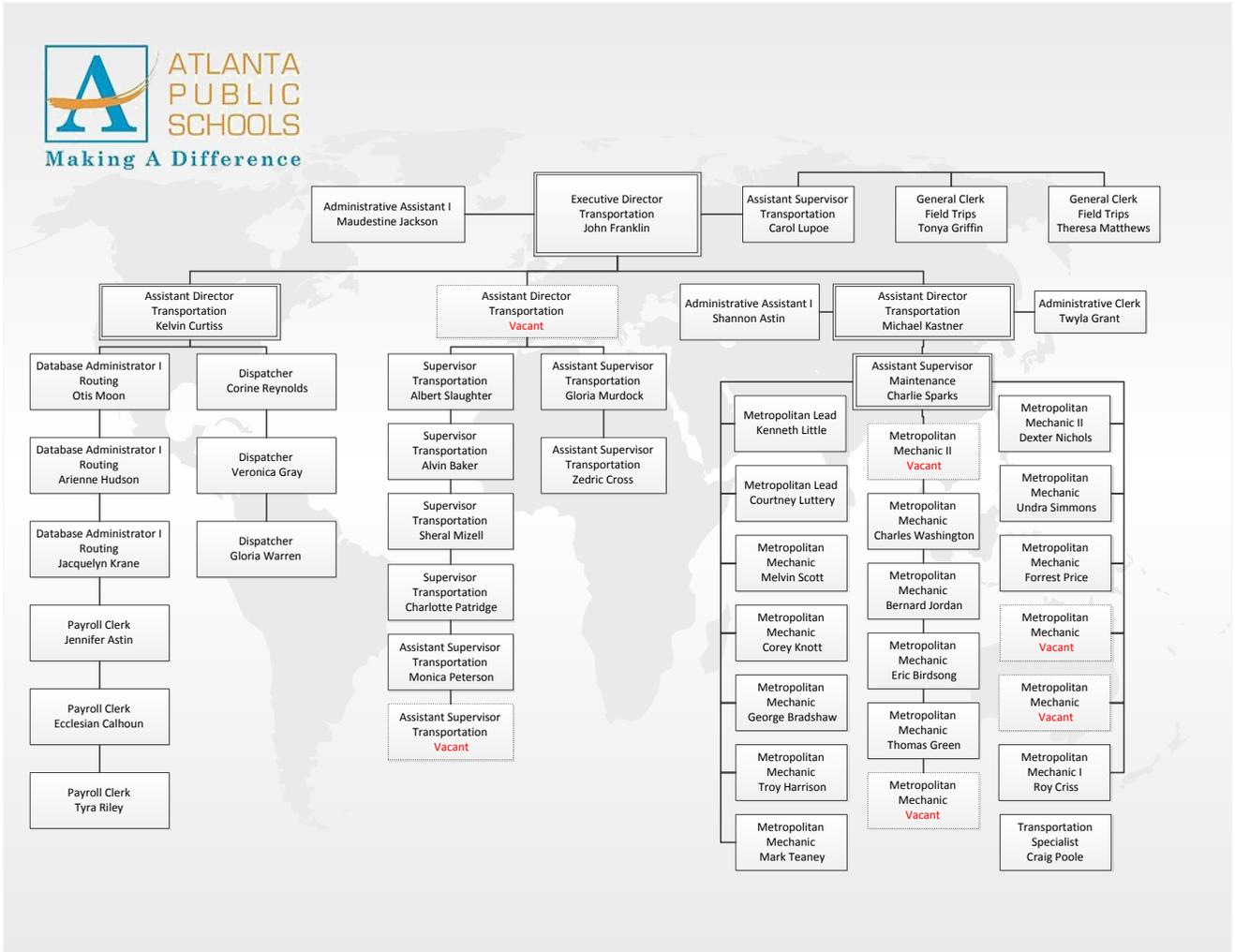
Office of Operations

Nutrition Department



Office of Operations

Transportation Department



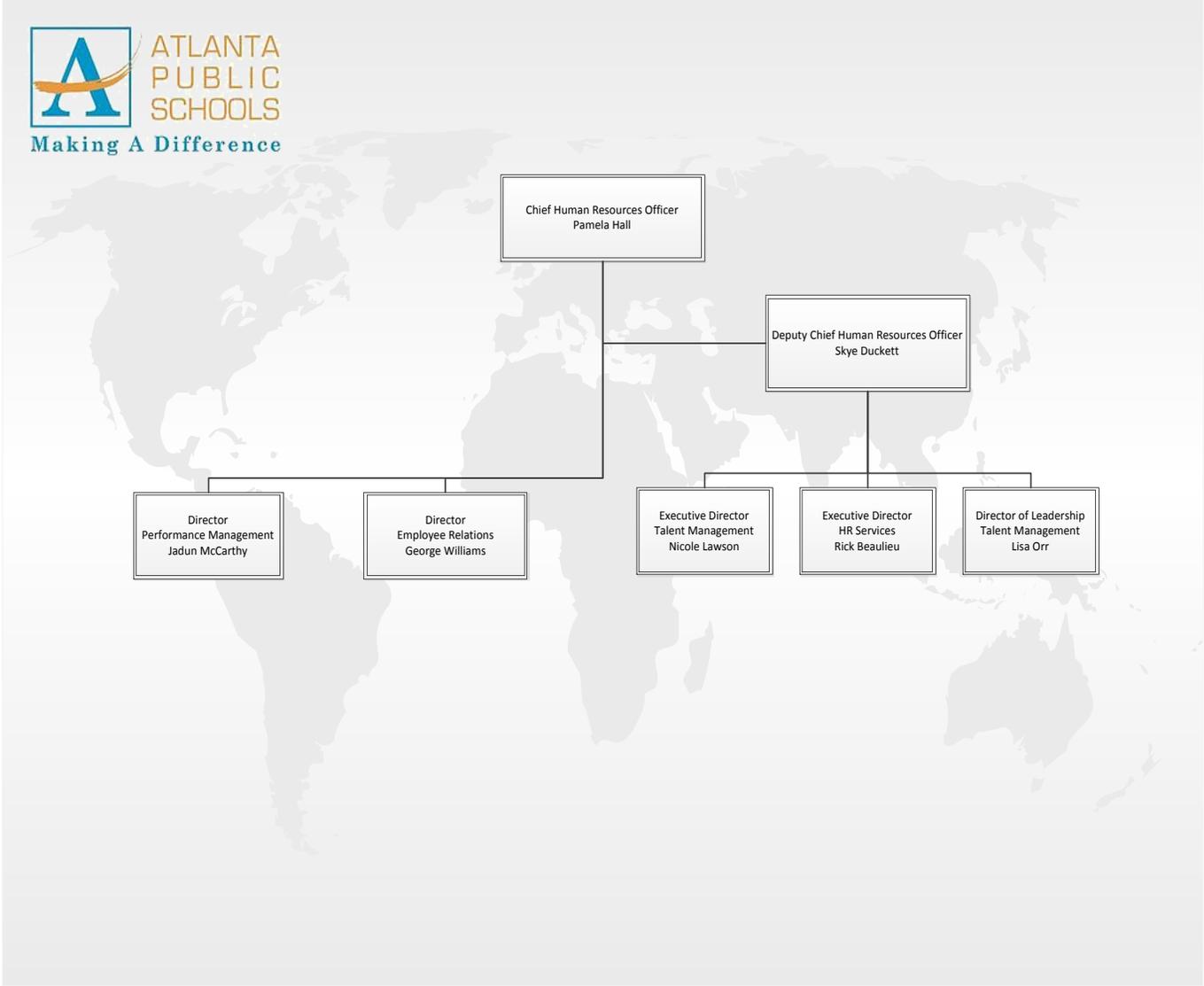
Office of Operations

Warehouse Services



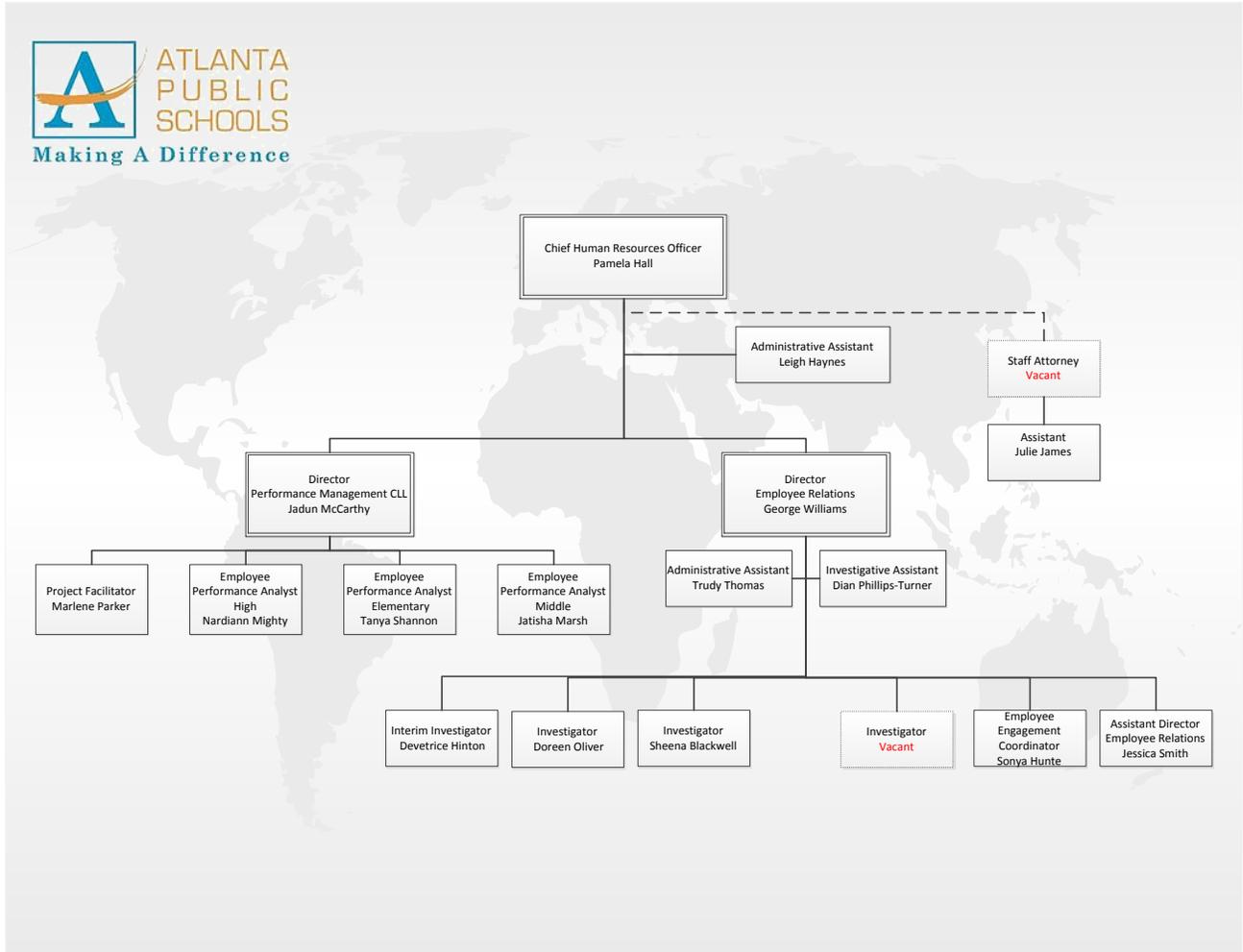
Office of Human Resources

Administration



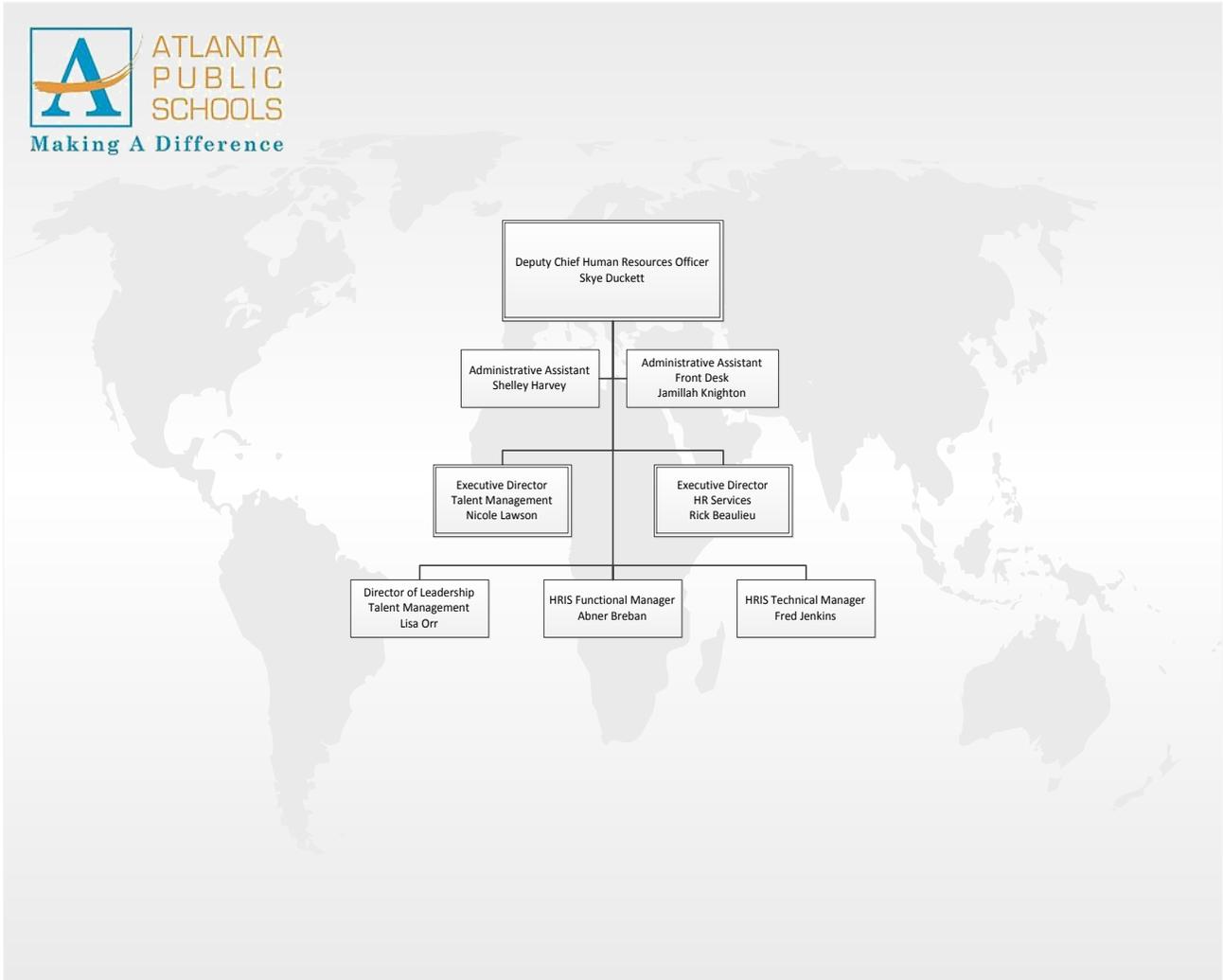
Office of Human Resources

Chief Human Resources Officer



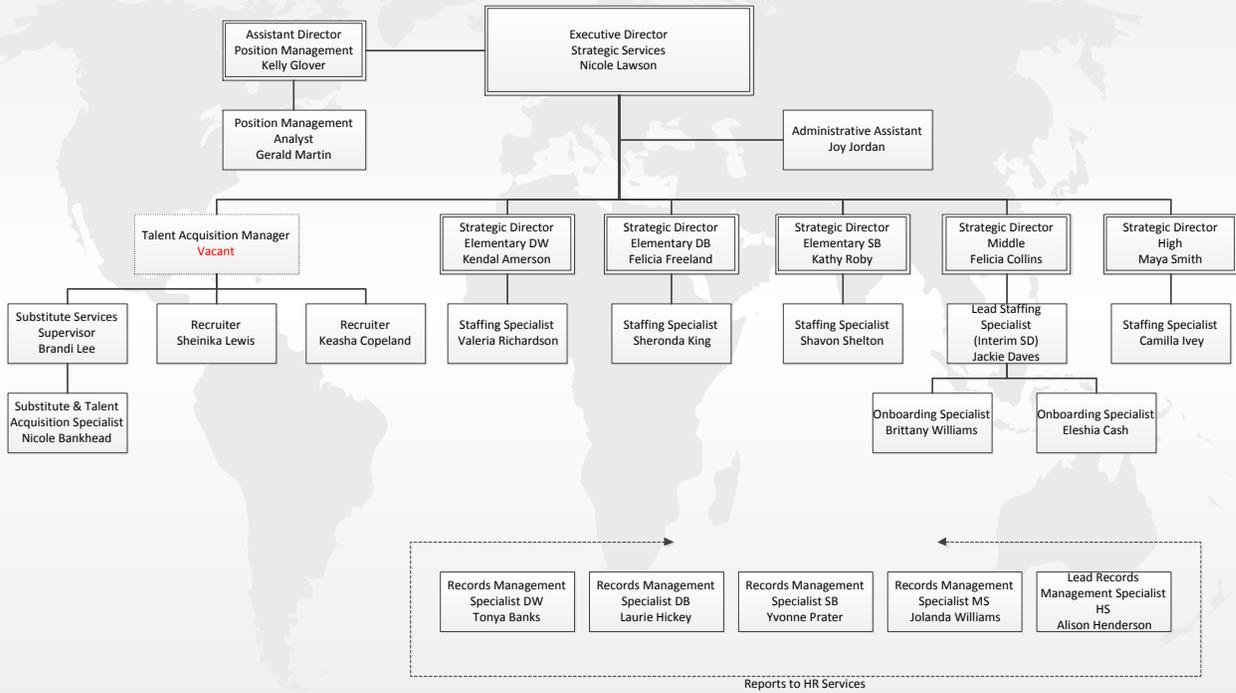
Office of Human Resources

Deputy Chief Human Resources Officer



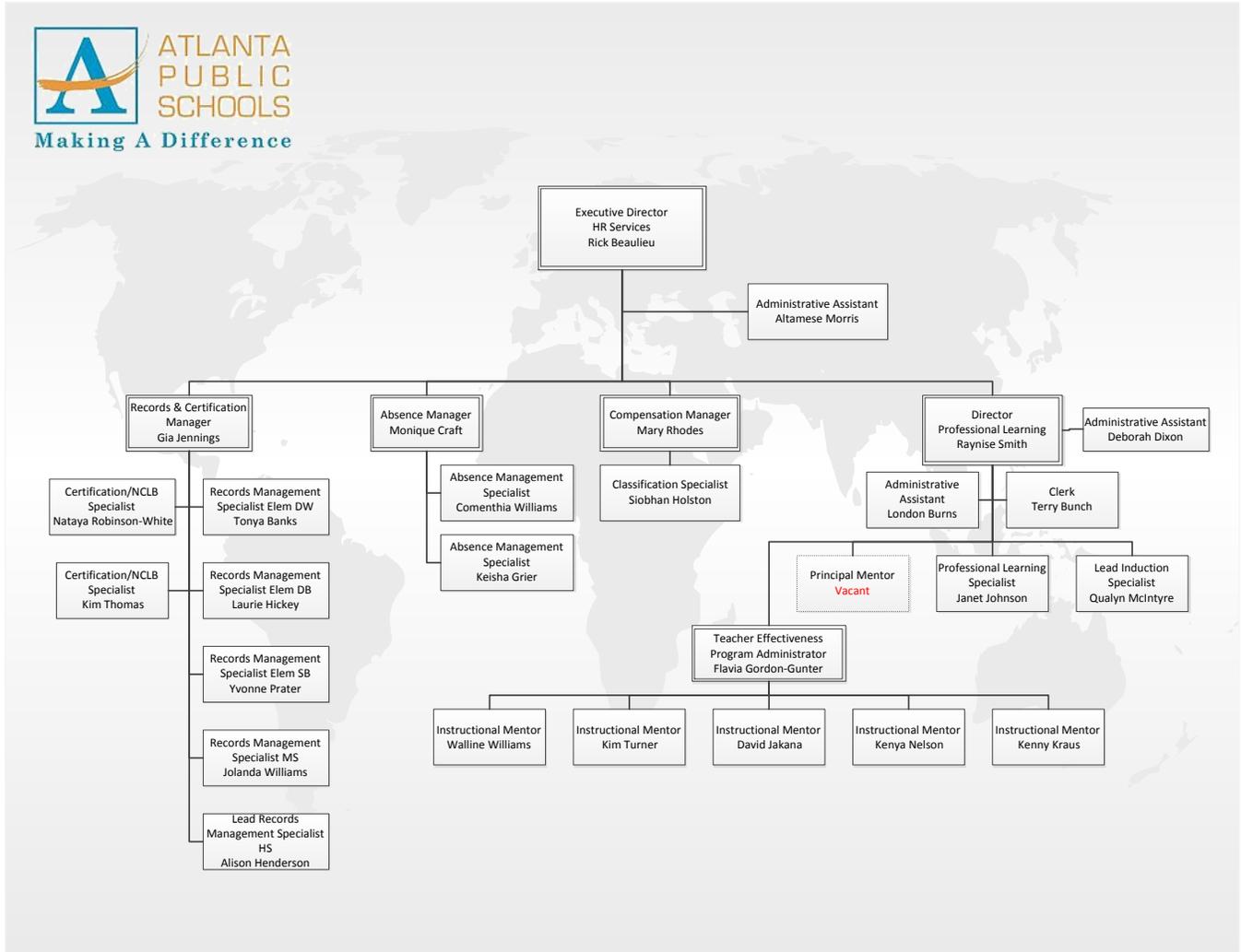
Office of Human Resources

Talent Management



Office of Human Resources

HR Services



Office of Accountability and Information

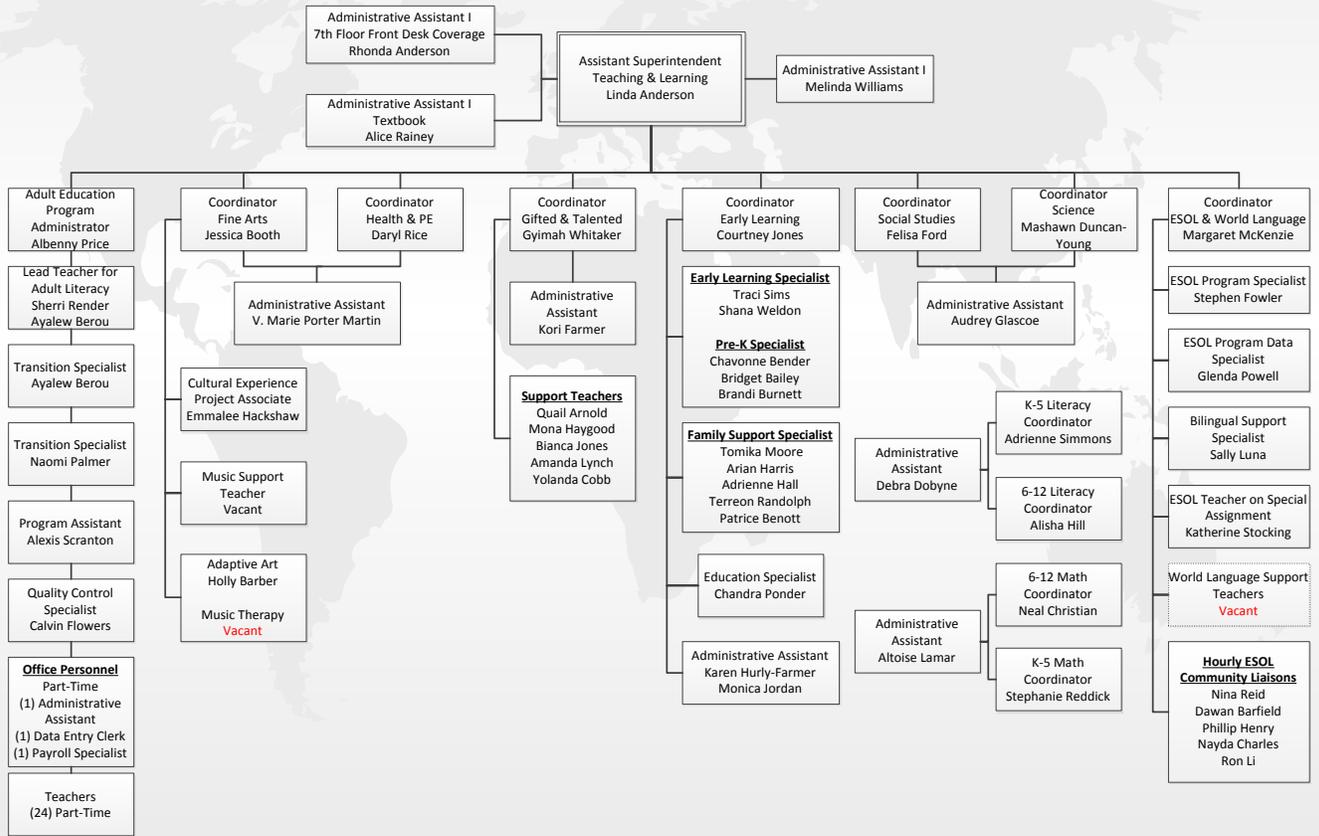


Chief Academic Officer

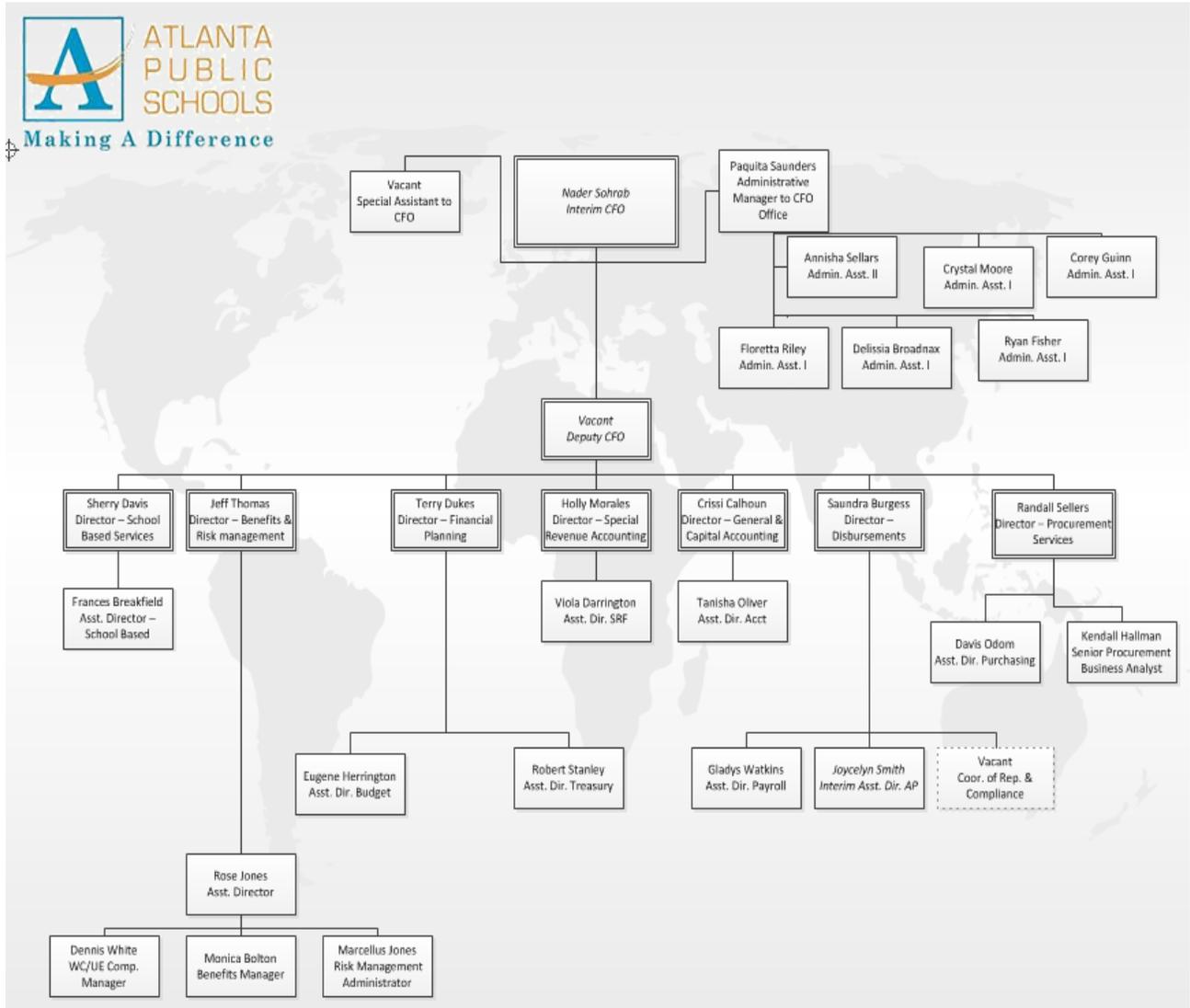
Office of Teaching and Learning



Chief Academic Officer Teaching & Learning 2014 - 2015

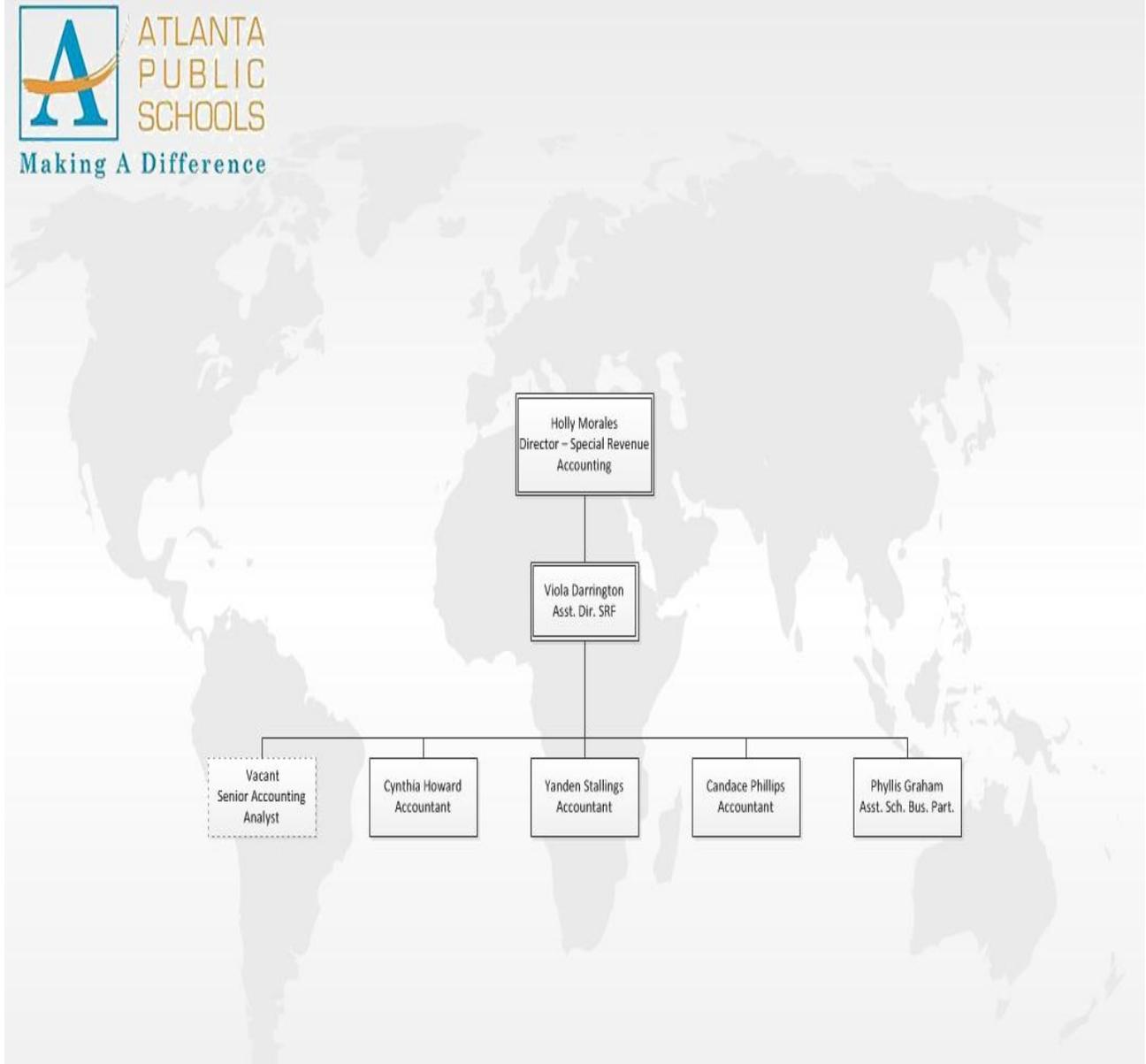
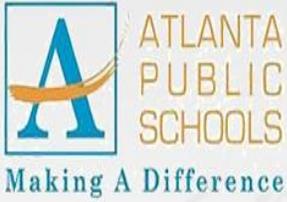


Office of Finance



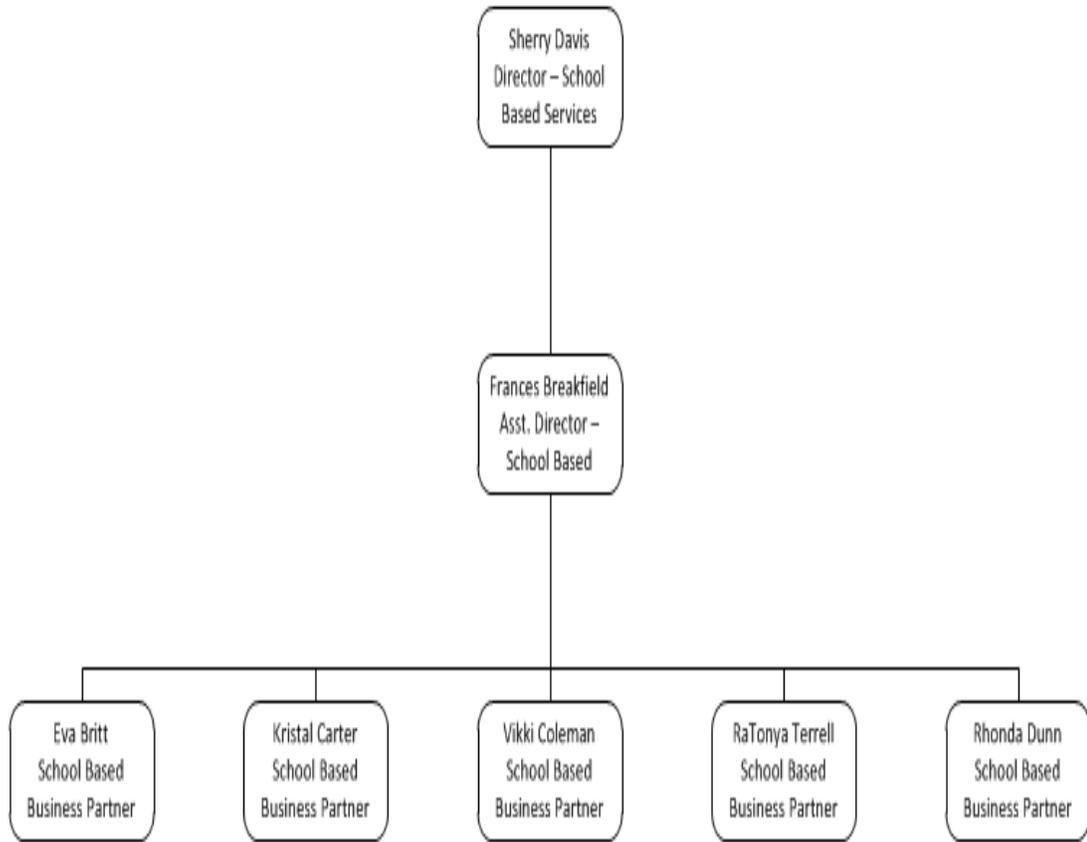
Office of Finance

Grants Accounting



Office of Finance

School Based Business Services



Office of Finance

General Fund & Capital Project



Office of Finance

Disbursements



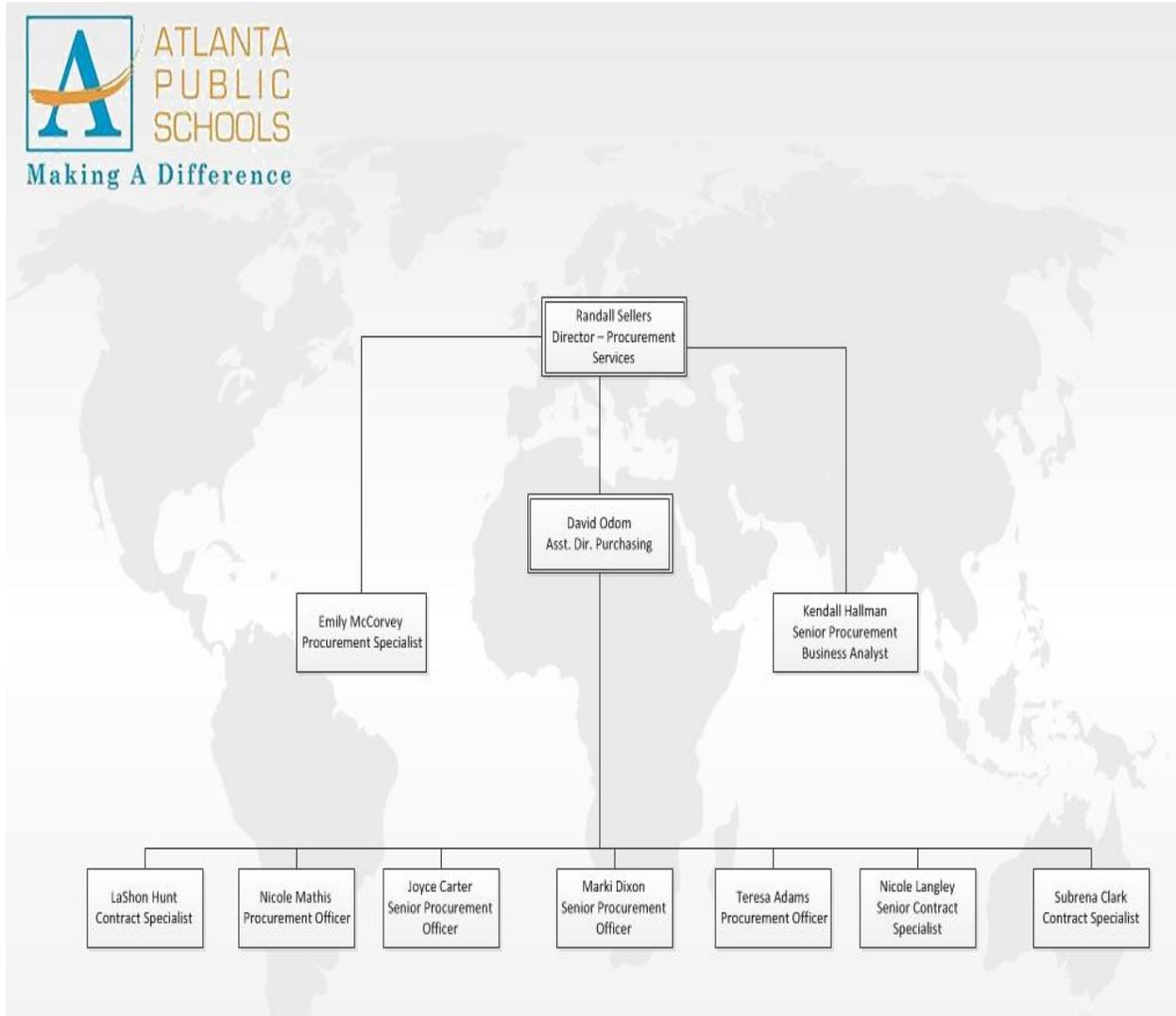
Office of Finance

Financial Planning & Development



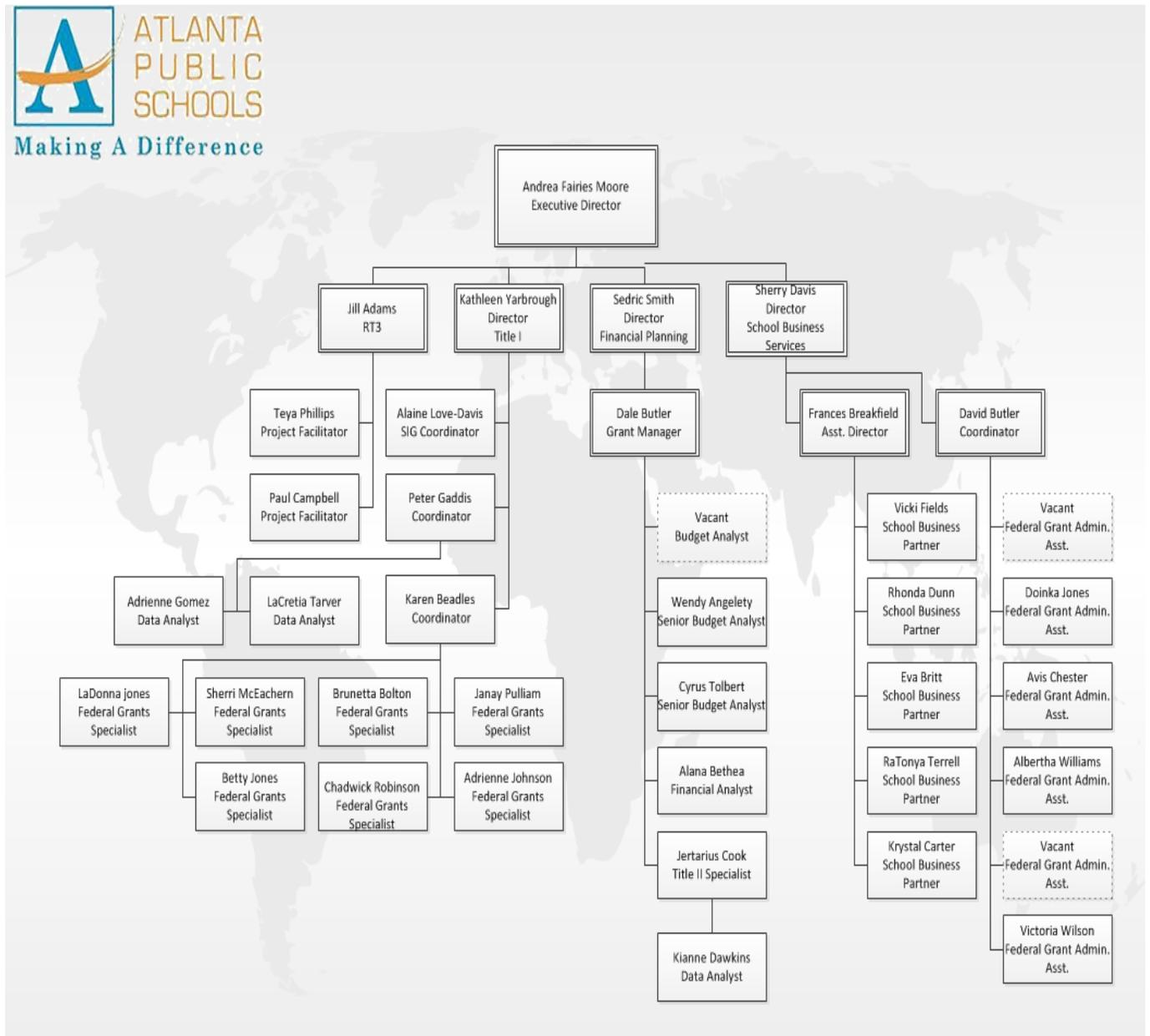
Office of Finance

Procurement



Office of Finance

Administrative Services



Office of Internal Audit



History of the Atlanta Independent Schools System

Atlanta Independent Schools System serves a diverse student population in traditional and alternative classroom settings. The District is dedicated to providing each student with the best possible education through an intensive core curriculum and specialized, challenging, instructional and career programs. Atlanta Independent Schools System provides a full range of academic programs and services for its students. The various levels of education preparation provided include elementary and secondary courses for general, vocational, and college preparatory levels, as well as magnet programs and gifted and talented programs. Also, a variety of co-curricular and extracurricular activities supplement the academic programs.

Established by ordinance of the Atlanta City Council, the Atlanta Independent Schools System opened two high schools and three grammar schools in 1872 in order to educate the youth of the city. This brought to seven the total number of schools offering free education to the city's children. (The Freedman's Bureau established two schools for "Negro" children in 1866).

The primary objective of the District has not changed from the early days of the one-room schoolhouse. By focusing on student success, Atlanta Independent Schools System is striving to prepare every child for the future through effective and innovative teaching that meets the needs of the individual learner, while engaging families, teachers, students, and the community to fully participate in the educational process.

The number of traditional schools has grown from the original seven to currently 71 as follows: 49 elementary (K-5), 10 middle (6-8), 2 single gender, and 10 high schools (9-12). There are 4 alternative and evening school programs. The active enrollment for Atlanta Public Schools is approximately 42,880 students. Thirteen schools offer extended-day programs, and more than 40 offer after-school (expanded-day) programs. Atlanta Independent Schools System also supports two non-traditional schools for middle and/or high school students, an evening high school program, an adult learning center, and thirteen charter schools. Atlanta Independent Schools System is organized into 10 groups called Clusters. The clusters are composed of dedicated elementary schools feeding into dedicated middle schools and ultimately into dedicated high schools. The cluster model will decrease the dropout rate and increase the graduation rate. The cluster approach will better support students, schools and instruction, especially as the district begins implementing the Common Core State Standards across the curriculum this school year.

Atlanta Independent Schools System Mission and Vision Statements

Mission

With a caring culture of trust and collaboration, every student will graduate ready for college and career.

Vision

A high-performing school district where students love to learn, educators inspire, families engage and the community trusts the system.

Goals and Objectives

Each year, Atlanta Independent Schools System adopts goals as a means to improve its educational programs. The human and financial resources are allocated in the budget in order to achieve the adopted goals of the District. The objectives of the Atlanta Independent Schools System Board of Education are:

- To provide and maintain a quality, comprehensive, high-level curriculum to be followed by all schools in the District.
- To enhance the use of technology by students, teachers, and staff in the instructional process.
- To enhance political relationships with various entities in the District.
- To increase public awareness and participation in school district affairs.
- To exercise fiscal discipline.

The budget thus reflects the allocation of revenue and expenditures to support educational programs and services as defined by the District's mission and goals articulated through financial and operating policies. The budget is a delicate balance of policy choices. It also represents a delicate balance between the educational needs of students and the ability of the community to provide the financial support necessary to meet those needs.

Goals describe what the District plans to achieve. Guided by a team dedicated to the achievement of endless possibilities, the Atlanta Independent Schools System vision and goals will propel the District into the future.

Explanation of District Entity

District Legal Authority

The Board of Education of the City of Atlanta was established by the Georgia State Legislature and is composed of nine publicly elected members serving four year terms. The City of Atlanta issues and services the general obligation debt. It is to be used for the School System. However, the Board is financially independent of the City as it has the authority to approve its own budget,

to provide for the levy of taxes to cover the cost of operating and maintaining the School System, and to cover debt service payments on lease purchase agreements. Additionally, the Board has decision-making authority, the power to approve the selection of management personnel, the ability to significantly influence operations, and primary accountability for fiscal matters.

The Board shall:

1. Have and exercise control and management of the Atlanta Independent Schools System in accordance with the provisions of this Act and the Constitution and general laws of the State. The Board is hereby vested with all the powers and charged with all the duties provided to local boards of education by the general laws of the State;
2. Provide all students with textbooks and furnish educational or instructional materials, resources, and equipment adequately to such students;
3. Adopt by resolution rules and regulations related to the manner and method of employing, disciplining, and terminating any employees of the school system;
4. Adopt by resolution rules and procedures related to the procurement of supplies, equipment, goods, and services for the school system;
5. Adopt by resolution rules and regulations for the governance of students, including the discipline, suspension, or expulsion of students, in accordance with due process;
6. Hear appeals from actions of the Superintendent of schools and other personnel;
7. Approve an annual budget for the Atlanta Independent Schools System and provide for the levy of a tax for educational purposes as provided in this Act;
8. Approve school attendance zones;
9. Have the authority to sue and be sued as a school district in the name of the Atlanta Independent School System;
10. Have the power to purchase, sell, rent, or lease property, both real and personal, in the name of the Atlanta Independent School System with the title to any property purchased being vested solely in the school system to the extent that such property was acquired directly by the Board through funds of the school system;
11. Have the authority to establish and maintain retirement or pension funds on behalf of employees of the school system and their beneficiaries, to be managed by a Board of Trustees, subject to applicable state laws. Further, in the event social security provisions become available to employees or any group of employees, to provide for the integration of such provisions with any existing or proposed retirement or pension system;
12. Have the authority to enter into contracts with any person, firm, corporation, or governmental unit or agency for the performance of educational services or the use of educational facilities;
13. Adopt rules for the manner and extent to which the public is permitted to use buildings under its control, and which rules shall make available all such buildings which may be needed or required for voting purposes on election days; including DeKalb County elections held in the City of Atlanta portion of DeKalb County;
14. Approve the Superintendent's recommendations to hire or dismiss school system staff, provided that such recommendations can be rejected by the Board only with a three-fourths vote of the Board. Notwithstanding this provision, a majority vote of the Board is sufficient to reject the Superintendent's recommendation, if a majority vote is required to comply with provisions of the Fair Dismissal Act; and

15. The Board may call an executive session as provided by law. Executive sessions shall not include the Superintendent unless a discussion of the Superintendent is the subject of the executive session.

Level of Education Provided

Atlanta Independent Schools System has a projected enrollment of 42,880 students, attending a total of 71 learning sites: 49 elementary (K-5), 10 middle (6-8), 2 single gender and 10 high (9-12). The school system also has 15 Charter Schools, supports two alternative schools for middle and/or high school students, and an adult learning center. The schools of the district are organized into nine (10) clusters in four (4) Regions.

Elementary Education – Grades K-5

Instructors utilize a wide variety of teaching tools, strategies, and modalities to establish critical-thinking skills while challenging each student to do his or her personal best.

The curriculum covers Language Arts, including reading, writing, speaking, listening, and thinking skills. In addition to courses in English and other spoken word languages, English to Speakers of Other Languages (ESOL) is offered. Mathematics instruction is designed to meet individual needs in concept analysis and deliver real world applications. Students are engaged in social studies, science and health, physical education, and the arts, including music.

Middle School Education – Grades 6-8

The Atlanta Independent Schools System offers intensive instruction in Language Arts, science, mathematics, social studies, health and foreign language. Courses are designed to meet the needs of students transitioning from childhood into adolescence. Classes in business education, family and consumer science, technology, speech, music, drama, and the arts are also offered.

High School Education – Grades 9-12

The Atlanta Independent Schools System provides a broad-based curriculum which supports further study in college or vocational training. Students' personal development is enhanced through co-curricular and extracurricular activities, including band, orchestra, student government, various clubs, interscholastic athletics, subject area fairs, and vocational youth organizations.

Alternative Education Services

The Atlanta Independent Schools System operates two non-traditional programs. These programs provide a learning environment for students experiencing difficulty in the regular school program. These programs are designed to help students reach a level of academic achievement and social adjustment that will allow them to return to the regular school program.

The Non-Traditional Schools serve “at-risk” students from the Atlanta Independent Schools System. Individualized instruction, small class sizes, and various special programs are among the tools used to reach students who have difficulty functioning in a normal school environment. The programs provide a learning environment for sixth through twelfth grade students who, for whatever reason, have experienced a lack of success in a more traditional school setting.

Special Education Services

The Atlanta Independent Schools System Program for Exceptional Children offers a continuum of services for students three (3) through twenty-one (21) years of age. Programs include services for students with intellectual disabilities, emotional and behavioral disorders, specific learning impediments, visual, hearing, speech and language impairments, autism, traumatic brain injury, and significant developmental delays. Services provided to students include:

- Hospital/homebound instruction
- Educational evaluation
- Psychological evaluation
- Physical and occupational therapy
- Adapted physical education
- Health services
- Related vocational instruction
- Audio logical services
- Assistive technology

Classes serving students with special needs are located in elementary, middle, and high schools. Services are also provided in psycho-educational centers. Delivery models for instruction include regular classroom, resource self-contained, and home-based settings. All programs are not represented in every school. In these instances, students are assigned to and provided with transportation to a program nearest the home school.

The Program for Exceptional Children is required to provide a free, appropriate public education to eligible children in cooperation with parents and other agencies under the Individuals with Disabilities Education Act. Each eligible student must have an Individual Education Plan, which is developed by a team composed of teachers and other qualified school personnel, parents or guardians and the student, when appropriate. The Individual Education Plan is revised when necessary and reviewed at least annually.

The State of Georgia requires that all students referred for Special Education Services must first go through the Student Support Team process. This means that strategies in the regular education setting must be considered and documented before referral to Special Education. Waivers are limited to very special circumstances, which require sufficient documentation about the severity of the problem to justify the exception.

Vocational Education

Atlanta Independent Schools System provides several vocational programs. Career Education provides “real world” experiences and up-to-date instructional activities to heighten students’

career awareness, exploration, and preparation. The Program Exploration for Career Education (PECE) offers students career development guidance. Industrial Technology focuses on design, production, application and assessment of products, services, and systems. Business Education offers adaptable job market skills to students. Vocational Home Economics prepares students for family and work life. Distributive Marketing Education provides work-site learning experiences for students through on-the-job (OJT) training with marketing professionals. Comprehensive Business Education provides OJT entry-level business and office skills training for a cooperative work-site experience. Trade and Industrial Education prepares students for entry-level trade and industrial occupations, including transportation, construction maintenance, electronics, health, and protective services.

Title I

An LEA must allocate Title I, Part A funds to participating school attendance areas or schools, in rank order, based on the total number of children from low-income families in each school. Schools in which at least 35 percent of the student enrollment are from low-income families are eligible to receive federal Title I funds. The proportion of low-income families is measured by the percent of students receiving free and reduced-priced meals.

In November 2011, Georgia submitted a waiver request to the United States Department of Education (USED) for ESEA Flexibility. The waiver request was made in order to strengthen accountability by replacing current AYP calculations to reflect the definitions of Priority, Focus, and Reward Schools. This flexibility allows Georgia to develop and refine the next generation of accountability known as the College and Career Readiness Performance Index (CCRPI) which will serve as a companion statewide communication and accountability tool for school improvement. Under this new accountability system, Georgia will identify Title I Reward, Priority, and Focus Schools as prescribed by USED using data from state assessments. Alert Schools, unique to Georgia, will also be identified based on graduation rate alerts for high schools or subgroup and subject alerts for middle and elementary schools. Alert Schools will include both Title I and non-Title I schools. In addition, all state assessments along with other indicators of success will be used to calculate every school's CCRPI overall score.

Gifted Education

The Georgia State Board of Education defines a gifted student as a person who demonstrates high levels of intellectual and/or creative ability as well as an exceptionally high degree of motivation. These students excel in specific academic fields and often need special instruction and/or ancillary services to achieve at levels commensurate with their abilities.

The Atlanta Independent Schools System's Program for Gifted and Talented Children serves all identified students in grades kindergarten through twelve with a variety of programs and delivery models. These programs are designed to meet the individual needs of gifted students with the goal of enabling them to become future leaders and scholars in societies around the world. The Gifted Program focuses on developing student talents and abilities at all grade levels. The Gifted and Talented Program is state funded and mandated by GA Rule 160-4-2-.38. Students identified for gifted services must receive at a minimum of 5 segments per week. The gifted delivery

models vary in Atlanta Independent Schools System but all models utilized are in compliance with state requirements. The Gifted program 1303 includes the positions of FTE earned gifted and talented teachers, mileage for itinerant teachers, materials and resources, enrichment fees for programs such as Georgia Academic Decathlon, and professional development of gifted teachers and endorsement candidates.

Media Services

The Atlanta Independent Schools System library media program provides collections, programs, and services to foster the development of information literate citizens through open and equitable access to resources in all formats. Our mission is to make certain that students and staff are effective users of ideas and information. This mission is achieved by empowering students to be critical thinkers, enthusiastic readers, skilled researchers, and ethical users of information. To carry out the mission, the library media specialist performs the following roles:

- **Leader:** As a leader the school library media specialist creates an environment where collaboration and creative problem solving thrive.
- **Instructional Partner:** As an instructional partner the library media specialist works with teachers and other educators to build and strengthen connections between student information and research needs, curricular content, learning outcomes, and information resources.
- **Information Specialist:** As information specialist, the school library media specialist provides leadership and expertise in the selection, acquisition, evaluation, and organization of information resources and technologies in all formats, as well as expertise in the ethical use of information.
- **Teacher:** As a teacher, the library media specialist instructs students and others in the use and communication of information and ideas.
- **Program Administrator:** As program administrator, the school library media specialist works collaboratively with members of the learning community to define the policies of the library media program and to guide and direct all activities related to it.

Professional Staff

Atlanta Public Schools employs 3,149.6 certified teachers.

Fiscal Year 2016 Staffing Formulas

Classroom Teachers

Final staffing is based on the 40th day attendance figures for the 2015 - 2016 school year, while initial staffing is based upon projected enrollment.

ELEMENTARY SCHOOLS

Kindergarten

Regular One teacher allocated for every 25 students

EIP* One teacher allocated for every 11 students

Grades 1 – 3

Regular One teacher allocated for every 26 students

EIP One teacher allocated for every 11 students

Grades 4 – 5

Regular One teacher allocated for every 33 students

EIP One teacher allocated for every 11 students

MIDDLE SCHOOLS

Grades 6 - 8

Regular One teacher allocated for every 33 students

HIGH SCHOOLS

Grades 9 - 12

Regular One teacher allocated for every 35 students

*Early Intervention Program of the State of Georgia which provides additional resources to help students perform at grade level as quickly as possible.

School Administration and Support Personnel

Final staffing is based on the 40th day attendance figures for the 2015 – 2016 school year, while initial staffing is based upon projected enrollment.

SCHOOL CLERICAL				ASSISTANT PRINCIPALS			
Student Enrollment	Positions Elementary	Positions Middle	Positions High	Student Enrollment	Positions Elementary	Positions Middle	Positions High
1	1	1	3	1	0	1	1
350	0	0	0	500	1	2	0
600	1	0	0	1000	2	3	0
601	0	1	0	1001	0	0	2
901	0	2	3	1501	0	0	3
1501	0	0	4	2001	0	0	4
2101	0	0	5				
GUIDANCE COUNSELORS				KINDERGARTEN PARAPROFESSIONALS			
Elementary Middle High *except in cases due to low enrollment	.5 per 415 students 1 per 416-749 1.5 per 750-999 <u>2 per 1,000 or more</u> 1 per 400 or less students 2 per 400-1,500 <u>3 per 1,500 or more</u> 1 per Small School/Small Learning Community			One for every 25 students			
MEDIA SPECIALIST				MEDIA PARAPROFESSIONALS*			
Student Enrollment	Positions Elementary	Positions Middle	Positions High	Student Enrollment	Positions Elementary	Positions Middle	Positions High
1	1	1	1	375	0	0	0
1000	2	2	2	750	0	0	0
				1600	0	0	0

*Media Services does not level after the 40th day; both initial and final staffing is based upon projected enrollment

Budget and Financial Policies and Procedures

Fiscal Year 2016

In support of student success and the responsible stewardship of public funds, the Atlanta Board of Education shall annually approve a final, balanced budget for the Atlanta Independent Schools System and a millage rate for city of Atlanta school taxes prior to the beginning of the fiscal year.

The Budget Commission shall conduct pre-budgeting discussions with the superintendent to establish informal understandings about budget opportunities, challenges, and/or restrictions. Thereafter, the superintendent shall propose a performance-based budget for review by the board and the public that shall provide a complete financial plan for all operations of the Atlanta Independent Schools System.

The superintendent shall submit a draft budget to the board in sufficient time to allow thorough review and discussion of estimated revenues and proposed expenditures and to complete the steps necessary to assure adoption of a final budget prior to July 1. All budget documents shall comply with Georgia Department of Education reporting requirements. The budget shall also indicate the estimated total number of full-time positions for each program category. The budget shall be adopted and approved by the board at the legal level of budgetary control which is the fund level.

Fiscal Year

The Atlanta Independent Schools System fiscal year shall begin July 1 and end June 30.

Public Comment and Budget Approval

Prior to approving the tentative budget, the board shall hold at least one public hearing to receive public input on the draft budget, in accordance with the charter.

After its tentative adoption, a budget summary shall be advertised for two consecutive weeks prior to its final adoption in a newspaper of general circulation in the city of Atlanta.

Following such hearing, the board may review and revise the tentative budget until a final budget is approved and the millage rate set prior to July 1.

Budget Administration and Changes

Once approved, the superintendent shall implement and administer the budget with the following conditions.

1. The superintendent shall have the authority to transfer appropriations within funds.
2. Expenditures shall not exceed the total appropriation for any fund without board approval.

3. Changes in estimated revenue shall be certified by the board as prescribed in the charter governing the Atlanta Independent School System.

Accounting and Financial Reports

The Atlanta Board of Education (Board) shall maintain financial records, reports and statements in accordance with the Governmental Accounting Standards Board (GASB) Statements.

The Superintendent shall provide the Board with monthly reports on the status of the budget and the expenditure of funds. The monthly report shall reflect all transfers of appropriations that are not aligned with board-approved priorities (e.g. budget parameters, strategic plan, etc.). The Board may, at any time during the school year, request an inspection of all receipts, expenditures, and property of the Atlanta Public Schools.

The board shall have an annual independent audit of the financial records of the Atlanta Independent Schools System.

The board authorizes the superintendent to issue administrative regulations to implement this policy.

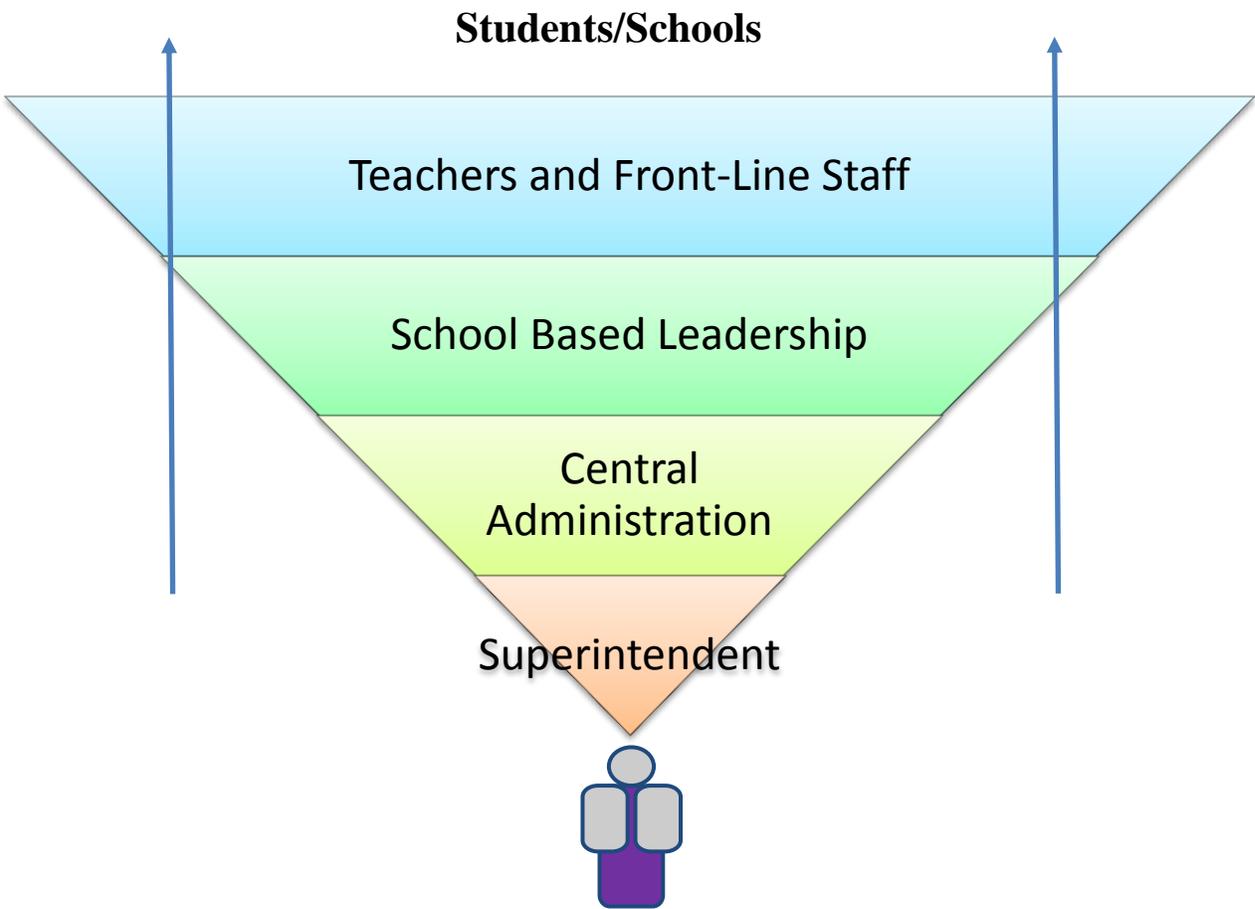
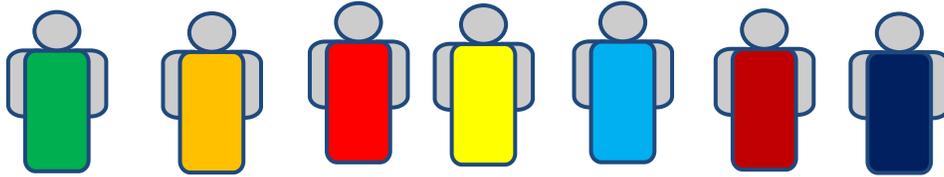
Last Revised: 11/3/2014

Revised: 6/4/2012 (recoded from DCC Budget Preparation Procedures), 7/1/2013

First Adopted: 10/10/1983



Culture Shift: Putting Students at the Top



Budget Development Process Summary

The budgeting process provides for the identification and prioritization of school system activities. Each activity is linked to the goals, objectives, and mission of the District and ranked as to its importance. As the proposed budget moves through each level of the organization, program activities and goals are aggregated further and ranked again. The final budget produced and presented is one which includes all program activities ranked in order of importance in reaching the District's mission.

The budgeting addresses and supports comprehensive planning, shared decision-making, the development and application of strategies, and the allocation of resources as a way of achieving established goals and objectives. The budgeting also assists personnel in planning and decision-making relative to the most efficient and effective methods to use available resources to achieve the defined mission, goals, and objectives of the school district.

The Budget Process

Planning

The planning activities include identifying and prioritizing educational needs and forecasting available resources to meet those needs. This segment requires intensive involvement of central office, instructional, and operational staff year round.

Preparation

Tentative budgets from the school level are based on the projected enrollment associated with the 40th day enrollment reports submitted to the Georgia Department of Education, instructional plans, estimated resources, contractual requirements, and anticipated inflationary issues. Forecasting available resources and requested appropriations will indicate whether the District's initial budget will suffer a shortfall or pledge undesignated reserves. All organizational units prepare their budgets during the fall and winter months of each year.

Analysis and Review

Once the budget files are received by the Senior Budget Analyst, they are reviewed for completeness, accuracy and for compliance with established budget assumptions. The school budgets are consolidated with the program budgets into Lawson. The printed report is submitted, as the General Fund Draft Budget, to the Senior Leadership for review and revision.

Adoption and Approval

In the latter part of the calendar year, a district-wide consolidated budget is drafted. This tentative budget reflects the results of an internal review of the budget requests conducted by the Board, Superintendent, All Department Chiefs, and Chief Financial Officer and/or Budget Director.

By law, the Board of Education must hold one public budget hearing a minimum of two weeks prior to the adoption of the proposed budget. After the budget hearing, changes can be made that reflect public input. Budget adoption at the next legislative meeting of the School Board is the final step.

Implementation

The fiscal year of Atlanta Independent Schools System begins July 1 and ends on June 30. Atlanta Independent Schools System has an encumbrance driven accounting system that does not allow overspending of non- salary budget lines. The Human Resources Department works closely with the Budget Department in monitoring position control. Reviews and modifications of individual budgets ensure that the school district is on target with projected spending.

Review and Assessment

The budget is an important management tool for all stakeholders, to include: taxpayers, the School Board, the administration, school level managers, teachers, and students. Monitoring of staffing and expenditures enables Budget Center Managers to keep track of how well their programs are being implemented and the rate at which funds are being expended. The rate of expenditures is important for cash flow purposes to ensure that the District always has available assets to sustain daily operations. The success of the budgeting process depends on many individuals throughout the school system fulfilling their duties and responsibilities in a timely and appropriate manner.

Fiscal Responsibility

As custodians of public funds, our purpose and commitment is to manage those funds with honesty and integrity in order to ensure that the district continues to function as an on-going concern, and to build and maintain public trust. In order to meet these criteria, budgets have been formulated using clear and precise directions to others in the construction of their budgets.

Preparation of Capital Projects Budget

The creation of the Capital Projects Budget is comprised of the following three (3) phases: planning, preparation, and adoption/approval. Guided by Atlanta Public Schools Build Smart Master Facilities Plan, which outlines long-term facilities planning and construction projects, budgets are established based on design needs. Adjustments are made to address a rapidly changing city with shifting demographics, rising energy prices, and increased construction costs.

The Capital Projects Budget is funded primarily by Special Local Option Sales Tax (SPLOST) dollars and requires Board approval.

Atlanta Independent Schools System

Basis of Accounting

Fiscal Year 2016 Approved Budget

Basis of accounting refers to timing of the recognition of revenues and expenditures or expenses in the accounts and in the financial statements.

The district-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter in order to pay liabilities for the current period. For this purpose, the School System considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, and interest associated with the current fiscal periods are all considered to be susceptible to accrual and as such have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the School System.

GENERAL FUND BUDGET

The General Fund is used to account for all transactions related to the District's operations except those required to be accounted for in other funds. Major revenue sources include local property taxes and State Quality Basic Education Funds. Expenditures include all costs relating to the day-to-day operations of the District except those expenditures for programs funded by Federal, State and Local sources for designated purposes, payment of bonded debt, capital facility acquisition and construction.

FUND DESCRIPTIONS

The District uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

An important principle that the Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards* includes within the code is the “Basis of Accounting” which refers to when revenues, expenditures, expenses and transfers, and the related assets and liabilities, are recognized in the accounts and reported in the financial statements.

When budgeting for revenue and expenditures, the District uses one of two methods that GASB approved: accrual basis or modified accrual basis. The accrual basis of accounting recognizes transactions in the accounting period that when they occur. That is the revenue becomes objectively measurable and earned, and the expenditure is measurable and incurred. Under the modified basis of accounting, the expenditures are recognized while they are measurable and incurred; and the revenues must meet two criteria: measurable and available. Available means that the revenue was collected during the year or will be collected within a specified period of time after year-end. The district considers revenues available if they are collected within 60 days after year-end,

The basis of budgeting is the same as the basis of accounting used in the District’s Comprehensive Annual Financial Report (CAFR) for both Governmental funds and Proprietary funds.

Governmental funds

Governmental funds are funds that finance the majority of the District’s operation. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when measurable and available. “Measurable” means the amount of the transaction can be determined; and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues available if they are collected within 60 days after year-end. Property taxes, sales taxes and interest are considered to be susceptible to accrual. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Expenditures are generally recognized when the related fund liability is incurred, except for the principal and interest on general long-term debt, claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured.

The general fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Major revenue sources include state funding under the Quality Basic Education Act (QBE) and local property taxes. Expenditures include all costs associated with the daily operations of the schools, except for federal and state grant funded programs, school construction, debt service, lunchroom operations and interdepartmental services.

Special Revenue Funds

Funds that are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District has three categories of special revenue funds depending on the revenue source and program purpose.

1. Funds which are funded primarily through fees and tuitions to provide extracurricular activities and special services to the students and citizens of the District.
2. Funds which are funded with State revenues to provide programs and services specified by the State of Georgia.
3. Funds which are funded with Federal revenues to provide programs and services specified by the Federal government.

Debt Service Fund

This fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service.

Capital Project Funds

This fund accounts for financial resources used for the acquisition and construction of major capital facilities. The District has three funds used for that purpose: County-Wide Building Fund, SPLOST III Fund (Special Purpose Local Option Sales Tax III) and SPLOST IV.

Proprietary Funds

The District appropriates budgets for proprietary funds which are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Proprietary funds include the following fund type:

Internal service funds

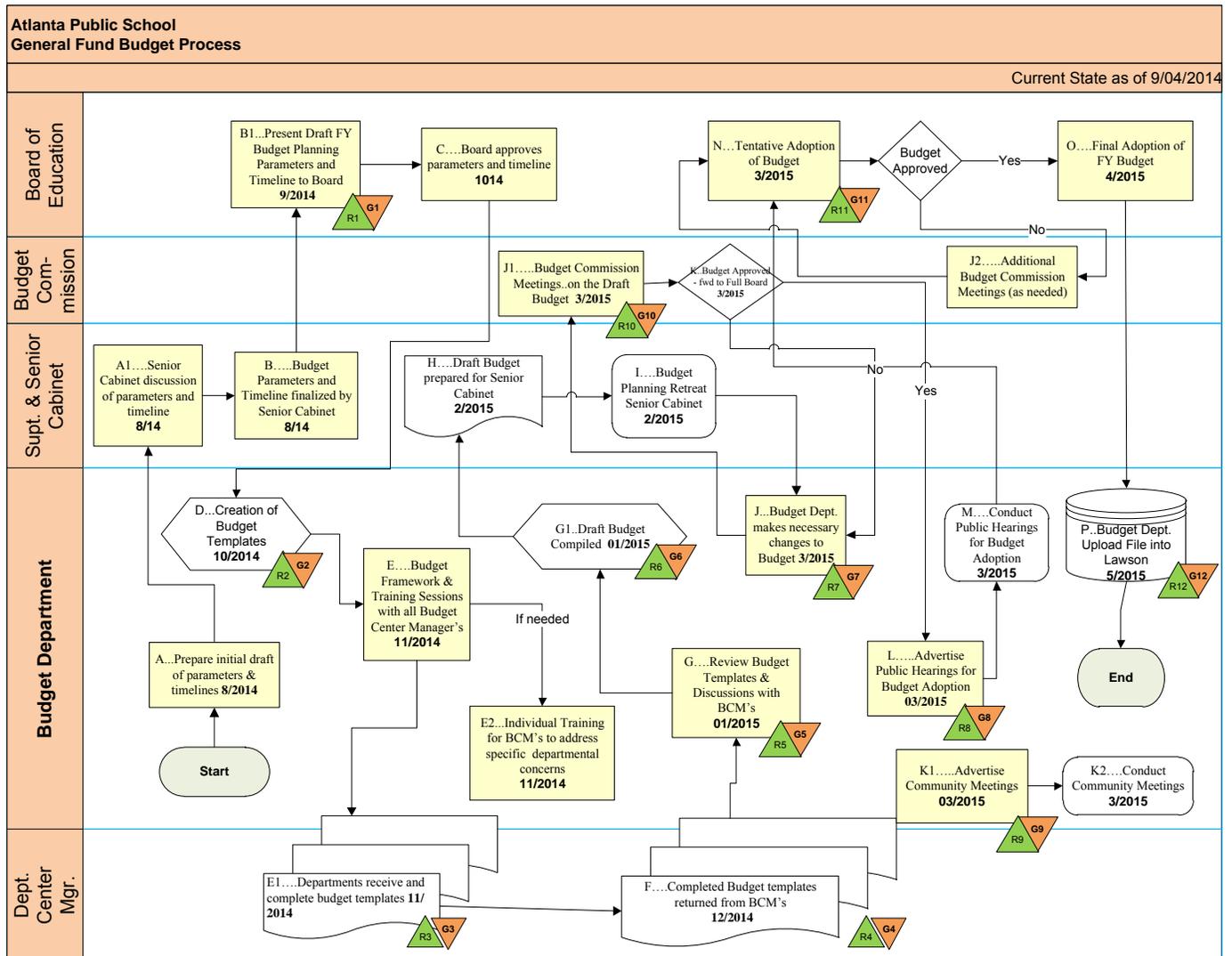
Funds used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis. The District has five individual funds in the Internal

Service Funds category. The Unemployment, Self-Insurance and Dental Insurance Funds are used to account for the District's self-insurance programs. The Flexible Benefits Fund accounts for the District's cafeteria plan of flexible benefits. Purchasing and warehousing costs are allocated to users through the Purchasing/Warehouse Fund.

Agency funds

The fiduciary funds report only assets and liabilities, are custodial in nature, and do not present results of operations or have a measurement focus. It focuses on net assets and changes in net assets. The District has two individual Agency funds, the Club and Class Fund and the Payroll Withholding Fund. The funds are used to account for assets held by the District as an agent for special school groups and clubs and for salary withholdings collection agencies. The District does not appropriate budgets for these funds.

Budget Preparation and Procedures



Atlanta Independent Schools System Issues That Impact Budget Development Regulations Which Govern the Budget Process

The budget process is the responsibility of the Budget Commission of the Atlanta Independent Schools System.

Budget Commission -There shall be a Budget Commission of the Board consisting of the chairperson of the Board, a member of the Board appointed by the Chairperson of the Board to serve as the Chairperson of the Commission, and two other members of the Board. Every year, the Chairperson and other members of the Board shall be nominated by the Board Chairperson and confirmed by the members of the Board. The Superintendent and the Chief Financial Officer shall serve as ex-officio members of the Budget Commission.

Duties of Budget Commission - The Budget Commission shall:

- (1) Annually prepare and file with the Board for submission to the Superintendent the anticipated revenues for the school system, provided that such anticipated revenue shall not include more than 99 percent of the normal revenues collected during the previous fiscal or calendar year, with appropriate adjustments for changes in the property digest, the millage rate, and any contractual agreement with the city. Also, the anticipated revenues shall include the amount of funds reasonably expected from the state; taking into consideration any projected changes in student enrollment, as well as any other definable and expected sources of general revenue. However, the budget shall reflect all anticipated revenues from each source, and shall designate all of such anticipated revenues undesignated. The term "normal revenues" shall include recurring income but not proceeds from the sale of real estate or from insurance thereon or from other nonrecurring sources of revenue. When such anticipated revenues have been filed, they shall be binding upon the Board without any further action;
- (2) Allocate sum sufficient to provide for debt service, including a sinking fund and interest on bond indebtedness, and any other appropriations required by law, which sum shall not be diverted to any other purpose;
- (3) Immediately adjust the anticipated revenues to account for decreased revenues in the event the income of the school system should be decreased by law, either by an Act of the General Assembly or action of the Board. In the event of a change in the millage rate or other changes in state or local law, the Budget Commission may revise the budgeted anticipated revenues accordingly; and
- (4) Before appropriating any other sum for any purpose other than the interest and sinking fund on bonded indebtedness, to lower its estimate of anticipated revenues to immediately discharge any deficit which has accrued during the preceding year if, at any time during any year, the expenditures exceed the revenues collected and a deficit results.

Powers of Budget Commission - In the event the Board receives more money, income, or revenue from any extraordinary source, either by sale of real property, gift, grant, or otherwise, which has not been considered in the preparation of the anticipated revenues or other normal revenue in excess of appropriations, the Board may immediately allocate such increased revenue for lawful purposes. However, during the preparation of the budget for the next year, no such extraordinary revenue shall be considered as part of the normal revenue of the Board.

Preparation of Budget - The Superintendent shall prepare a proposed budget for review by the Board and public. In doing so, the Superintendent shall obtain or cause to be obtained from the Chief Financial Officer and the various subordinate officers of the school system estimates for matters within their jurisdiction in sufficient detail to prepare a program budget based on performance standards and other supporting data as may be necessary and proper. The proposed budget shall provide a complete financial plan for all operations of the school system and shall be based on performance standards.

Economic Factors – The state of Georgia has faced tremendous financial challenges which have resulted in significant budget reductions for several school districts. In order for the state of Georgia to balance its states budget, the state passed on austerity reductions to all school districts in Georgia. Atlanta addresses these state cuts by implementing a variety of budget expenditure reductions.

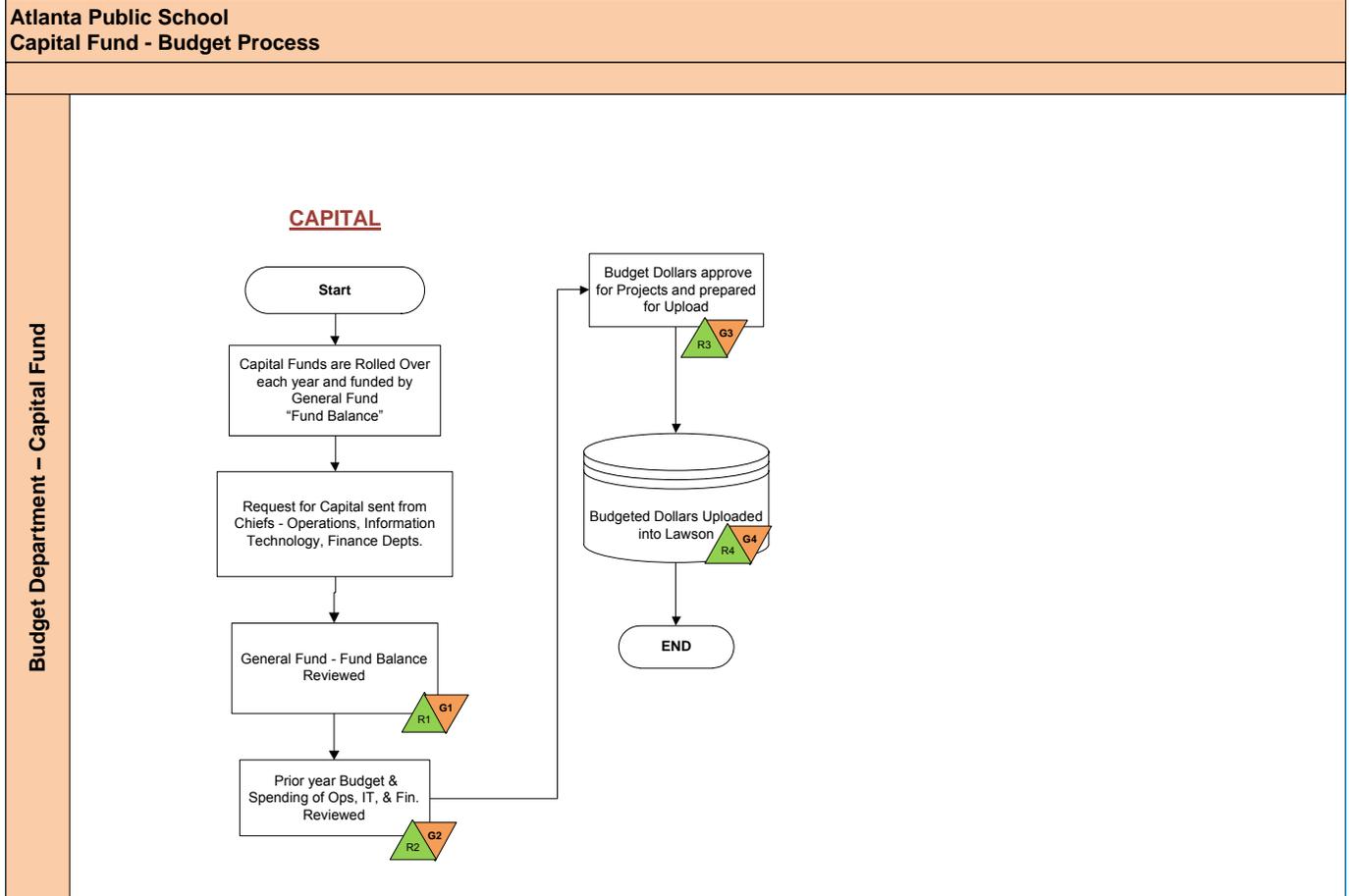
Legislative Challenges – Each year, Atlanta Independent Schools System must stay abreast of proposed bills being considered in the Georgia General Assembly. Legislation focused on providing school districts with more flexibility in the wake of declining revenue. Measures passed included the option of larger class sizes for school districts and waivers for certain types of financial expenditures requirements so that the school district can have more flexibility on how they can spend State of Georgia education funding.

Policy Factors – The Atlanta Independent Schools System must develop a balanced budget within the framework of financial policies approved by the school board.

Atlanta Independent School System

Fiscal Year 2016 Capital Projects

Operating Budget Development Process



Budget Administration and Management Process

Once the budget has been approved, controls on spending are the most significant emphasis in the administration and management of the budget process because the Board requires that the established spending policies set forth in the budget are followed. A synopsis of other significant financial policies follows.

Budget Management

Transfers of Appropriations (Budget Transfers)

Atlanta Independent Schools System has two processes whereby appropriations are transferred internally from one company to the same company. These processes are:

- Establishment/Abolishment of Positions
- Transfer from line to line within the same program

Budget Transfers Associated with Establishment/Abolishment of Positions

The creation of new positions and the abolishment of existing positions must be approved by the Board of Education. A new position or abolishment must be introduced to the Human Resource department for approval and forward to the Budget department to make sure the funding is available.

Transfer from Line-to-Line within the Same Program

Atlanta Public Schools gives complete autonomy to Budget Center Managers and Principals to move discretionary funds wherever they need to within their area of management. This gives end users the authority to be progressive in improving operations. Media allotments are driven by state statute, thus these funds cannot be reallocated.

Monthly Review and Variances

Each month after the general ledger is closed; data are extracted from the on-line financial system and extrapolated to gauge the rate of expenditures against the approved budget. If the rate of expenditures appears high, a line of communication is opened between the Budget Department and the Budget Center Manager which brings the issue to their attention, requesting an explanation of the issue, and if necessary, a proposed resolution to get the program back on track. Occasionally, programs appear to be under spending appropriations. This instance is also brought to the attention of the Budget Center Manager for an explanation.

Monthly Financial Statements

The Superintendent shall provide the Atlanta Board of Education with monthly reports on the status of the budget and the expenditure of funds. The Board may, at any time during the school

year, request an inspection of all receipts, expenditures, and properties of the Atlanta Independent Schools System.

Financial and Compliance Audit

The Board shall have an annual independent audit of the financial records of the Atlanta Public Schools.

Procurement

The procurement process, which includes the appropriation and encumbrance of funds, the staffing/employment process, the attainment of fixed assets and daily cash management, affects budget administration. As such, the processes are monitored on a daily basis as part of the budget management process. The appropriate procedures and operating manuals have been developed and are used to guide the administration in the processes.

Financial Records

Financial Records are secured and maintained in compliance with mandated record retention policies. Additionally, copies of budgets are presented on the Atlanta Independent Schools System website, <http://www.atlantapublicschools.us>



Financial Section

General Fund Budget & Special Revenue Budget

FISCAL YEAR 2016 (SCHOOL YEAR 2015-2016)
ATLANTA, FULTON COUNTY, GEORGIA 30303

Financial Section

Budget Process Overview

The budget process is comprised of the following three (3) phases: planning, preparation, and adoption/approval. The budgeting process begins in August and continues year round with the development of management plans for schools, departments, and administrative district offices. The process consists of a strategic environmental scan that includes a forecast of student enrollment, planning assumptions, trend analysis, etc. The enrollment forecast provides underlying budget assumptions upon which allocations for human and fiscal resources are based. Also, an analysis of changes in federal, state, and local laws that impact the educational process are also analyzed. Inclusiveness is the approach undertaken during the planning and budgeting process.

Recommendations and/or suggestions offered by students, parents, teachers, schools, staff, patrons, and friends of the district are taken into consideration during the budget preparation process.

Atlanta Independent School System Fiscal Year 2016 General Fund Budget Development Calendar		
<i>Item #</i>	<i>Item Description</i>	<i>Dates</i>
1	Board/Superintendent workshop - Initial Academic and Operating Goals and Priorities for Budget Parameters	August 18, 2014
2	Senior Executive Leadership Team review of the Fiscal Year 2016 budget planning framework and timeline	August 26, 2014
3	Budget parameters identified and finalized by Senior Executive Leadership Team	August 26, 2014
4	Expanded Cabinet discusses budget framework, parameters and timeline	September 4, 2014
5	Draft Fiscal Year 2016 Budget Planning Parameters and Timeline presented to the Board	September 8, 2014
6	The Board approves Fiscal Year 2016 Budget Planning Parameters and Timeline	October 6, 2014
7	Senior executive leadership team discussion of the budget	October 28, 2014
8	Board reviews/discusses Fiscal Year 2016 budget assumptions, staffing formulas and strategic priorities	November 3, 2014
9	Expanded Cabinet discusses budget approach, options and provides feedback	November 6, 2014
10	Departments receive Fiscal Year 2016 Budget templates	November 12, 2014
11	Budget and Finance Advisory Committee, initial meeting	November 13, 2014
12	Board approves Fiscal Year 2016 budget assumptions, staffing formulas and strategic priorities	December 1, 2014
13	Budget and Finance Advisory Committee, second meeting	December 11, 2014
14	Departments submit completed budgets	January 12, 2015
15	Budget and Finance Advisory Committee, third meeting	January 15, 2015
16	Budget Office compiles budget	January 30, 2015
17	Senior Executive Leadership Team budget retreat to complete budget proposal	February 6, 2015
18	Budget and Finance Advisory Committee, fourth meeting	February 12, 2015
19	Superintendent presents the Fiscal Year 2016 Preliminary Budget to the Board Budget Commission meeting (at call of Committee chair)	February 19, 2015
20	Board Budget Commission meeting (at call of Committee chair)	February 25, 2015
21	Public Hearing on budget prior to tentative adoption	March 2, 2015
22	Superintendent presents the Fiscal Year 2016 Revised Budget to the Board (Tentative adoption)	March 2, 2015
23	Conduct regional public meeting for Fiscal Year 2016 General Fund Budget	March 11, 2015
24	Conduct regional public meeting for Fiscal Year 2016 General Fund Budget	March 18, 2015
25	Board Budget Commission meeting (at call of Committee chair)	March 19, 2015
26	Conduct regional public meeting for Fiscal Year 2016 General Fund Budget	March 25, 2015
27	Budget and Finance Advisory Committee, fifth meeting	March 26, 2015
	Advertise Tentative Budget	
28	Conduct regional public meeting for Fiscal Year 2016 General Fund Budget	April 1, 2015
29	Board Budget Commission meeting (at call of Committee chair)	April 2, 2015
	Advertise Tentative Budget	
30	Superintendent presents the Fiscal Year 2016 Budget to the Board (Final adoption)	April 20, 2015
31	Budget and Finance Advisory Committee, final meeting for FY 2016 budget preparation	April 23, 2015
32	First read of the tax Millage rates for Fiscal Year 2016	May 4, 2015
33	Tax assessor provides preliminary appraisal values to District	May 6, 2015
34	Advertise and publish notice of tax rate and budget	May 11, 2015
35	Advertise the tax digest for the five year history Fiscal Years 2010-2015	May 11, 2015
36	Advertise the first and second public hearings for the tax Millage rates	May 18, 2015
37	Hold the first and second public hearing on the tax Millage rate	May 21, 2015
38	Advertise the third public hearings for the tax Millage rates	May 21, 2015
39	Hold the third public hearings for the tax Millage rates	June 1, 2015
40	Final adoption of the tax Millage rates for Fiscal Year 2016	June 1, 2015
41	Tax assessor provides final appraisal values to the District	August 1, 2015

FINANCIAL PLANNING AND BUDGETING POLICY

In support of student success and the responsible stewardship of public funds, the Atlanta Board of Education shall annually approve a final, balanced budget for the Atlanta Independent School System and a millage rate for city of Atlanta school taxes prior to the beginning of the fiscal year.

The Budget Commission shall conduct pre-budgeting discussions with the superintendent to establish informal understandings about budget opportunities, challenges, and/or restrictions. Thereafter, the superintendent shall propose a performance-based budget for review by the board and the public that shall provide a complete financial plan for all operations of the Atlanta Independent School System.

The superintendent shall submit a draft budget to the board in sufficient time to allow thorough review and discussion of estimated revenues and proposed expenditures and to complete the steps necessary to assure adoption of a final budget prior to July 1. All budget documents shall comply with Georgia Department of Education reporting requirements. The budget shall also indicate the estimated total number of full-time positions for each program category. The budget shall be adopted and approved by the board at the legal level of budgetary control which is the fund level.

Fiscal Year

The Atlanta Independent School System fiscal year shall begin July 1 and end June 30.

Public Comment and Budget Approval

Prior to approving the tentative budget, the board shall hold at least one public hearing to receive public input on the draft budget, in accordance with the charter. After its tentative adoption, a budget summary shall be advertised for two consecutive weeks prior to its final adoption in a newspaper of general circulation in the city of Atlanta.

Following such hearing, the board may review and revise the tentative budget until a final budget is approved and the millage rate set prior to July 1.

Budget Administration and Changes

Once approved, the superintendent shall implement and administer the budget with the following conditions.

1. The superintendent shall have the authority to transfer appropriations within funds.

2. Expenditures shall not exceed the total appropriation for any fund without board approval.
3. Changes in estimated revenue shall be certified by the board as prescribed in the charter governing the Atlanta Independent School System.

Accounting and Financial Reports

The Atlanta Board of Education (Board) shall maintain financial records, reports and statements in accordance with the Governmental Accounting Standards Board (GASB) Statements.

The Superintendent shall provide the Board with monthly reports on the status of the budget and the expenditure of funds. The monthly report shall reflect all transfers of appropriations that are not aligned with board-approved priorities (e.g. budget parameters, strategic plan, etc.). The Board may, at any time during the school year, request an inspection of all receipts, expenditures, and property of the Atlanta Independent School System.

The board shall have an annual independent audit of the financial records of the Atlanta Independent School System.

The board authorizes the superintendent to issue administrative regulations to implement this policy.

Last Revised: 11/3/2014
Revised: 6/4/2012 (recoded from DCC Budget Preparation Procedures), 7/1/2013
First Adopted: 10/10/1983

FINANCIAL PLANNING AND BUDGETING POLICY cont.

The Atlanta Independent Public Schools Board of Education (Board) shall annually adopt a budget according to the laws of the State of Georgia and the regulations of the State Board of Education. The budget shall be adopted at a public meeting of the Board. Furthermore, the Board expects the Superintendent to assure that the Atlanta Independent School System maintains a multi-year financial plan and to establish financial guidelines and procedures that:

- Protect the District's fiscal soundness; and
- Support the fulfillment of the District's priorities.

A. FINANCIAL PLANNING:

1. Financial planning for any fiscal year or the remaining part of any fiscal year will:
 - a. Clearly and directly support the District's priorities as established in the District Strategic Plan, in response to student achievement data, and by Board Policy D – Fiscal Management Goals and Objectives
 - b. Insure the District's fiscal soundness;
 - c. Support the fulfillment of the District's multi-year financial plan;
 - d. Fulfill the requirements of Board Policy DI – Fiscal Accounting and Reporting
 - e. Contain sufficient information to enable credible projections of revenues and expenses;
 - f. Disclose planning assumptions for both the General Fund and all other funds
2. Multi-Year Financial Plan:

The multi-year financial plan shall:

 - a. Include a minimum of a five-year forecast of revenues and expenses;
 - b. Include a total projected obligation and cost of multi-year programs; and
 - c. Be updated whenever necessary and:
 - (1) Whenever significant change occurs in projected revenues or expenses; and
 - (2) No less than annually.

B. BUDGETING:

1. General Provisions:

The General Fund annual operation budget shall:

 - a. Include no items as recurring General Fund expenditures which are funded with non-recurring revenue;
 - b. Treat adjustments approved during the fiscal year as non-recurring expenditures;
 - c. Calculate the best estimate of the financial condition of the General Fund in subsequent years;
 - d. Disclose any recurring expenditures in funds other than the General Fund that are funded from non-recurring project funds; and
 - e. Stipulate the number of positions and classification for the four prior years in a comparative format.
2. Process:
 - a. The District will utilize an annual budgeting process that includes:
 - (1) A credible projection of revenues and expenses;
 - (2) Separation of capital and operational items;

FINANCIAL PLANNING AND BUDGETING POLICY (Continued)

- (3) Cash flow;
 - (4) Disclosure of planning assumptions upon which District leadership based its planning;
 - (5) Total projected obligation and cost of new and proposed multi-year programs; and
 - (6) Annual and remaining obligation and cost of existing multi-year programs.
 - b. Each February, as part of the budget adoption process, the Superintendent will present to the Board of Education and make public those budget items excluded by the Board from specific approval in the spending authority of the Superintendent. (see Board Policy SD-6 Fiscal Accounting and Reporting).
 - c. The District shall not create long-term obligations of employment, compensation, or benefits for employees, consultants, contract workers or volunteers, that extend beyond reliable revenue projections.
 - d. The District shall not treat Board approved budget adjustments during the fiscal year as carry-overs to be included in the initial budget amount for the subsequent fiscal year. Rather, the subsequent fiscal year budget process shall:
 - (7) Identify both the original amount included in the current year budget and the amount of any adjustment approved by the Board during the current fiscal year; and
 - (8) Identify adjustments needed for recurring expenses as budget enhancements in the subsequent fiscal year budget process.
3. Public Notice:
 - a. **Advertisement:**

The Board shall advertise at least one time in a newspaper of general circulation in Cobb County the proposed budget for each fiscal year. The advertisement shall be made prior to the meeting of the Board of Education at which the District budget for the fiscal year is to be finally adopted and shall follow the form required by the State Board of Education.
 - b. **Hearings:**

Before the budget is officially adopted the Board shall hold a public hearing to explain the proposed budget and invite questions and discussion from the administration and public relative to the budget.
 4. Millage Rate:
 - a. The Board shall annually recommend to the County Commissioners the tax millage for the county to be collected for school purposes only.
 - b. The District's annual budget shall limit operating expenses to an amount no greater than the revenues it projects to be generated by a property tax rate of 19 mils.

Budget and Financial Policies

Fiscal Year 2016

The following budget and administrative policies of the Atlanta Independent School System Board of Education guide the preparation and administration of the district's budgets.

Budget Operating Policy

The budgeting process is a year-round process involving all budget managers of the district. The major budget activities of planning, preparation, adoption, and implementation occur according to the planned budget schedule prepared by the Finance Department.

The planning activities include identifying and prioritizing educational needs and forecasting available resources to meet those needs. This segment requires intensive involvement of administrative, instructional, and operational staff.

Tentative school site budgets are based on the projected enrollment associated with the 40th day enrollment reports submitted to the Georgia Department of Education, instructional plans, estimated resources, contractual requirements, and anticipated inflation increases. All organizational units prepare their budgets during the fall and winter months of each year.

A district-wide consolidated expenditure budget is prepared and submitted to the Budget Commission by the Superintendent. After approval by the Board of Education, one public hearing is held a minimum of two weeks before adoption of the proposed budget. Following the budget hearing, changes can be made to reflect public input. The budget adoption at the next legislative meeting of the School Board is the final step.

Special Revenue

A special revenue budget is prepared and submitted to the Board of Education for approval by June 30th of each year.

Fund Balance and Reserve Policy

Reservation of fund balance is reported for amounts that are not available for appropriations or amounts that are legally restricted by outside parties for use for a specific purpose.

Encumbrances

Encumbrances that are outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

Budget Management

Monitoring of staffing and expenditures enables the Budget Center Manager to keep track of the rate at which funds are being expended. The rate of expenditures is important for cash flow purposes in order to ensure that the District has available assets to sustain daily operations.

Funding for Student Population Changes

The Department of Operation - Facilities provides enrollment data to the Budget Department once the enrollment information has been certified by the State of Georgia. The certification normally occurs as the result of 40th day enrollment information submitted to the State in October of each year. The total enrollment by grade, excluding Pre-Kindergarten, is used to calculate the positions earned via Atlanta Independent School System staffing formulas for each school.

Personnel Budget Reallocations

The district staffing ratios, which are provided by the Human Resources Department, are used to determine instructional, school administrative, media, and pupil services positions in various programs throughout the District. This allocation provides the basis for the salary and required benefits information in the budget.

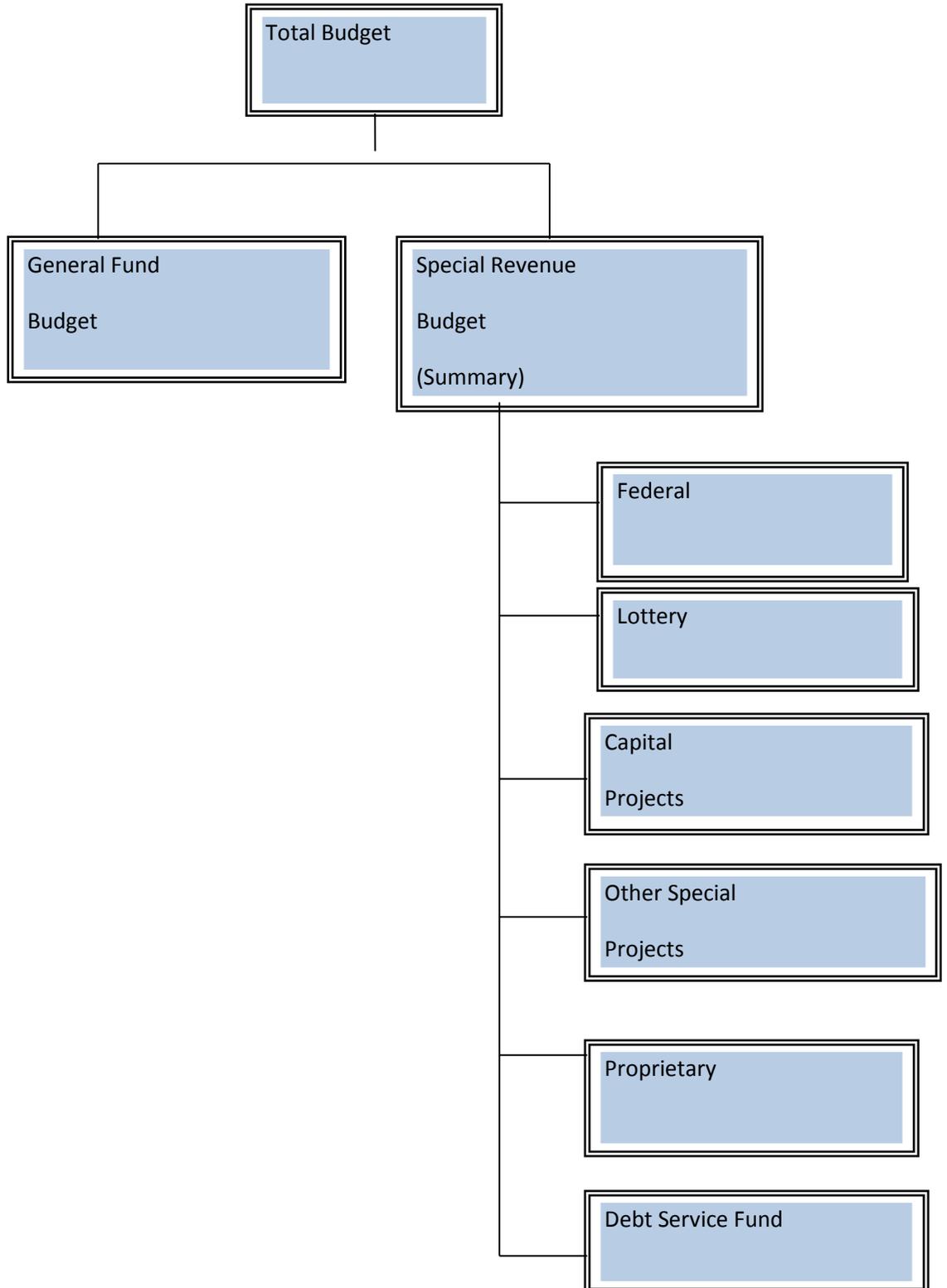
Accounting, Auditing, and Financial Reporting Policies

The District prepares monthly financial reports with variance analyses and explanations. An independent certified public accounting firm performs an annual audit and issues opinions on the district's financial statements.

Balanced Budget – General Fund

The budget development process incorporates estimates for revenues and expenditures where revenue estimates must be sufficient to cover all expenditure appropriations.

Atlanta Public School Summary of All Budgets



Atlanta Independent School System Fund Types

Atlanta Independent School System maintains a General fund, a Special Revenue fund which includes funds for the management of special activities and functions, and a Proprietary fund. The fiscal year 2016 budget consists of four (4) major funds under the category of Special Revenue.

General Fund

This fund provides the primary day-to-day operations of the school system and is funded by local, state, and federal revenue.

Special Revenue

Federal

This fund accounts for the federal categorical grants such as Title I, Title II, Title VI-B, and other federal funds.

Lottery

This fund accounts for State of Georgia lottery grants which pass through the State of Georgia Department of Education for various programs established by the State.

Other Sources of Revenue

This fund accounts for other state and local funds that are for specified purposes.

Capital Projects

This fund contains resources, including Special Local Option Sales Tax (SPLOST); a voter approved 1% sales tax used exclusively for acquiring school sites, constructing and equipping new school facilities, and renovating existing facilities.

Proprietary

School Nutrition

This fund accounts for the activities of the School System's school breakfast and lunch programs, which are funded primarily by the United States Department of Agriculture, and are passed through the Georgia Department of Education.

Debt Service Fund

This fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Fund Balance

This fund represents the excess of a fund over its liabilities, reserves, and appropriations.

Classification of Revenues and Expenditures

Revenues are classified according to source:

State

Quality Basic Education Program – The revenue provided to the District by the State of Georgia, which is allocated to the District based upon enrollment, program weights, teaching, and experience factors.

Local

Taxes levied on real and personal property are based upon assessed values as of January 1. The real estate tax is an excise tax on the privilege of selling property that is based upon the sale price of property. This tax is distributed by the Georgia Department of Revenue to the City of Atlanta for allocation between the City and the Atlanta Independent School System based upon gross millage rates.

Other Sources of Revenue

Tuition – Payments from non-resident students attending Atlanta Independent School System. This represents the non-state reimbursed cost for education of each student.

Investment Interest – Revenue earned from the district's short-term cash management activities.

Rental of Facilities – Revenue produced from rental of facilities owned by the school district.

Sale of School Assets – Proceeds from the sale of school equipment that is no longer serviceable.

Lost and Damaged Reimbursements – Proceeds from payments for lost and/or damaged books.

Other Local Sources – Represents funds from various sources such as transfers from other funds, field trip revenue, reimbursement from professional organizations, etc.

R.O.T.C – Proceeds from military salary reimbursements for district R.O.T.C. employees. This represents one-half of the difference between retirement pay and the active duty pay of R.O.T.C. personnel.

Expenditures are classified by major object:

Salaries – Regular salary costs related to personnel positions, overtime, temporary employees, supplemental pay, etc.

Benefits – Expenditures associated with health insurance, retirement plans, Social Security, life insurance, worker’s compensation, etc.

Professional Services – Services performed only by persons or firms with specialized skills and knowledge.

Purchased Property Services – Expenditures for repair and maintenance, rental of land, buildings, or equipment, etc.

Other Purchased Services – Expenditures for communications, travel, and insurance other than employee benefits, etc.

Supplies & Materials – Expenditures for textbooks, instructional materials, office and custodial supplies, computer software, transportation and maintenance supplies, reference materials, etc.

Property – Expenditures associated with land or building acquisition, land improvements, purchase and lease of equipment, etc.

Other – Expenditures associated with registration fees, professional dues, etc.

Other Uses – Charter Schools – Expenditures associated with Charter Schools

Expenditures are classified by major function:

Instruction – Instruction includes activities dealing 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.

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.

Staff Services - Activities which are designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training and professional development. Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.

School Administrative Services - Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.

Maintenance and Operations - 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.

General Administrative Services - 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. 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. 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. All other support services not properly classified elsewhere in the 2000 series.

Transportation Services - 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.

Board Policy on Budget Presentation

Board Policy Descriptor Code: DC
Budget Preparation Procedures

In support of student success and the responsible stewardship of public funds, the Atlanta Board of Education shall annually approve a final, balanced budget for the Atlanta Independent School System and a millage rate for city of Atlanta school taxes prior to the beginning of the fiscal year.

The Budget Commission shall conduct pre-budgeting discussions with the superintendent to establish informal understandings about budget opportunities, challenges, and/or restrictions. Thereafter, the superintendent shall propose a performance-based budget for review by the board and the public that shall provide a complete financial plan for all operations of the Atlanta Independent School System.

The superintendent shall submit a draft budget to the board in sufficient time to allow thorough review and discussion of estimated revenues and proposed expenditures and to complete the steps necessary to assure adoption of a final budget prior to July 1. All budget documents shall comply with Georgia Department of Education reporting requirements. The budget shall also indicate the estimated total number of full-time positions for each program category. The budget shall be adopted and approved by the board at the legal level of budgetary control which is the fund level.

Fiscal Year

The Atlanta Independent School System fiscal year shall begin July 1 and end June 30.

Public Comment and Budget Approval

Prior to approving the tentative budget, the board shall hold at least one public hearing to receive public input on the draft budget, in accordance with the charter.

After its tentative adoption, a budget summary shall be advertised for two consecutive weeks prior to its final adoption in a newspaper of general circulation in the city of Atlanta.

Following such hearing, the board may review and revise the tentative budget until a final budget is approved and the millage rate set prior to July 1.

Budget Administration and Changes

Once approved, the superintendent shall implement and administer the budget with the following conditions.

1. The superintendent shall have the authority to transfer appropriations within funds.

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Accounting and Financial Reports

The Atlanta Board of Education (Board) shall maintain financial records, reports and statements in accordance with the Governmental Accounting Standards Board (GASB) Statements.

The Superintendent shall provide the Board with monthly reports on the status of the budget and the expenditure of funds. The monthly report shall reflect all transfers of appropriations that are not aligned with board-approved priorities (e.g. budget parameters, strategic plan, etc.). The Board may, at any time during the school year, request an inspection of all receipts, expenditures, and property of the Atlanta Independent School System.

The board shall have an annual independent audit of the financial records of the Atlanta Independent School System.

The board authorizes the superintendent to issue administrative regulations to implement this policy.

Last Revised: 11/3/2014
Revised: 6/4/2012 (recoded from DCC Budget Preparation Procedures), 7/1/2013
First Adopted: 10/10/1983

ATLANTA INDEPENDENT SCHOOL SYSTEM Basis of Presentation Fiscal Year 2016 Approved Budget

Atlanta Independent School System uses the accrual and modified accrual basis of accounting. The district-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

In addition to the General Fund, the budget consists of special revenue, capital projects, proprietary funds and debt services. The special revenue fund consists of federal, lottery, state, and other special projects. The capital projects fund is primarily used for construction and renovation of school sites. The proprietary fund consists of the district's food services program. Debt services consist of long-term debt principal and interest.

General Fund

\$685,572,471- This fund provides for day-to-day general operations for the school system and is funded by local, state, and federal revenue.

Special Revenue

Federal \$65,403,748- This fund accounts for the federal categorical grants such as Title I, Title II, Title VI-B, and other federal funds that must be spent for the specific purposes identified in the grant agreements.

Lottery \$2,287,178- This fund accounts for State of Georgia lottery grants which pass through the State of Georgia Department of Education for various state programs.

Other Special Projects \$9,506,873- This fund accounts for all other state and local funds provided for specific purposes.

Capital Projects

Capital Projects \$151,144,385- This fund contains resources, including Special Purpose Local Option Sales Tax (SPLOST), a voter approved 1% sales tax used exclusively for acquiring school sites, constructing and equipping new school facilities, and renovating existing facilities.

Proprietary

School Nutrition \$31,129,992- This fund accounts for the activities of the District's school breakfast and lunch programs, which are funded primarily by the United States Department of Agriculture and are passed through the Georgia Department of Education.

Debt Service Fund

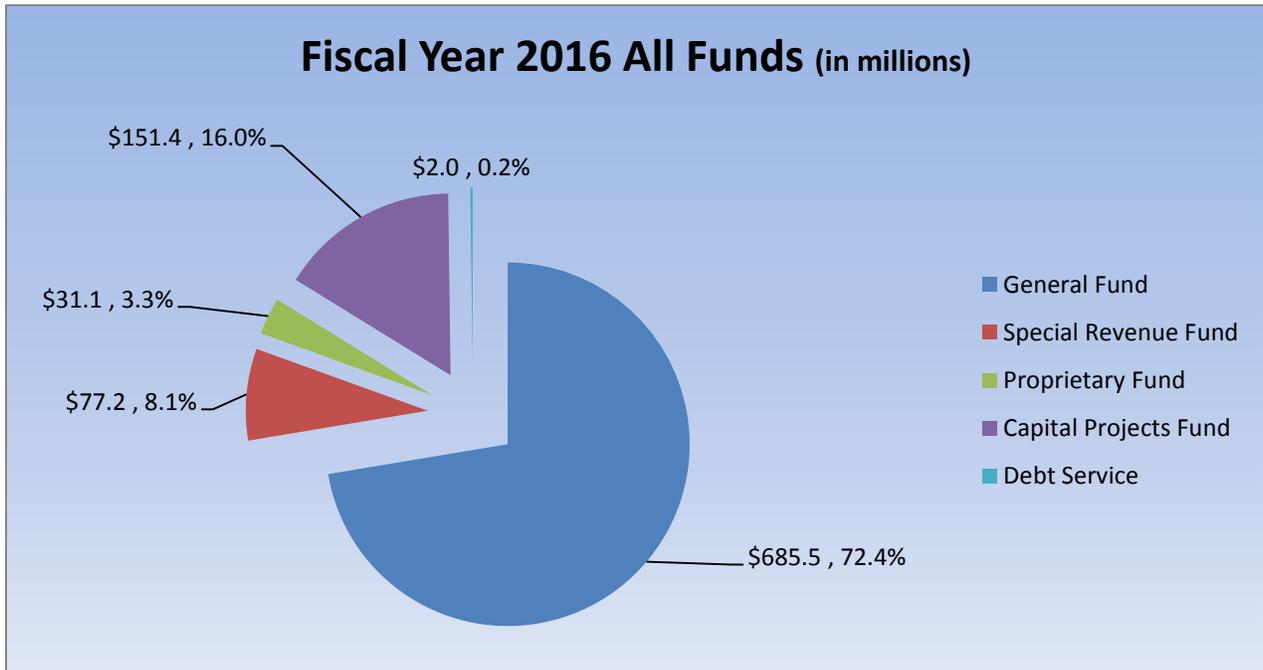
Debt Service \$2,006,359- This fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest. This number is the general funds portion only.

Overview of Approved Budgets

Educating our students is priority one. More specifically, educating students is labor intensive. The District is challenged to manage and maintain a productive, positive educational environment that is responsive to a diversified student population. Consequently, a large portion of the Atlanta Independent School System annual budget is expended for personnel costs. For the 2016 fiscal year, salaries and benefits represent seventy-two percent (72.1%) of the budgeted expenditures in the General fund. The following tables present comparisons of the approved and previous fiscal year budgets.

Budgets for All Funds

Fund	FY2014 Budget	FY2015 Budget	FY2016 Budget	Change
General Fund	\$595,123,803	\$657,591,810	\$685,572,471	4.3%
Special Revenue Fund	102,363,208	93,287,982	77,197,799	-17.2%
Proprietary Fund	27,164,884	26,610,973	31,129,992	17.0%
Capital Projects	175,427,681	203,245,050	151,144,385	-25.6%
Debt Service	1,930,629	2,000,919	2,006,359	0.3%
Total Government Funds	\$902,010,205	\$982,736,734	\$947,051,006	-3.6%

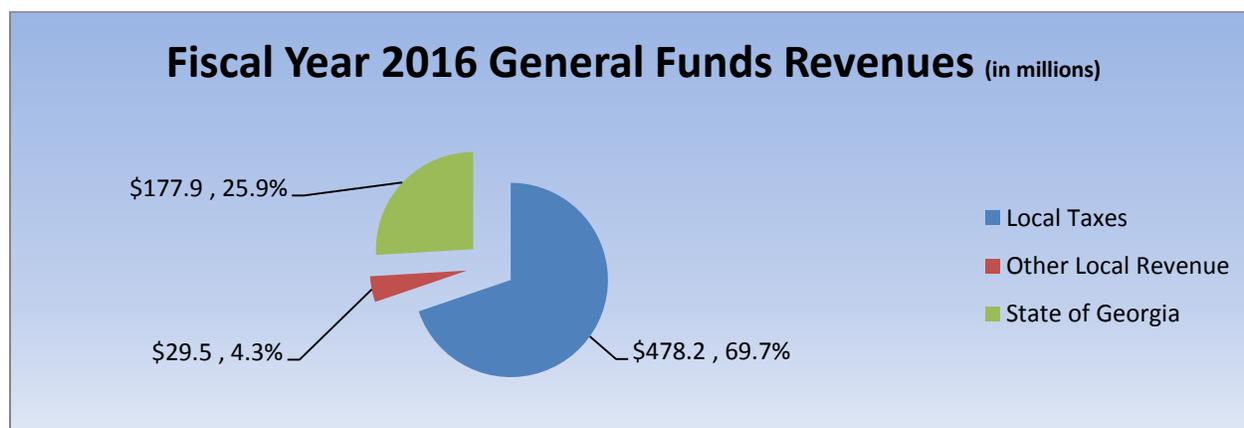


General Fund Revenues

	FY2014 Budget	FY2015 Budget	FY2016 Budget
Local Taxes	\$401,000,000	\$467,000,000	\$478,200,000
Other Local Revenue	23,450,000	14,300,000	26,700,000
State of Georgia	145,078,949	151,300,000	177,900,000
Subtotal	\$569,823,803	\$632,600,000	\$682,800,000
Fund Balance Transfer	25,300,000	25,000,000	2,800,000
Total	\$595,123,803	\$657,600,000	\$685,600,000

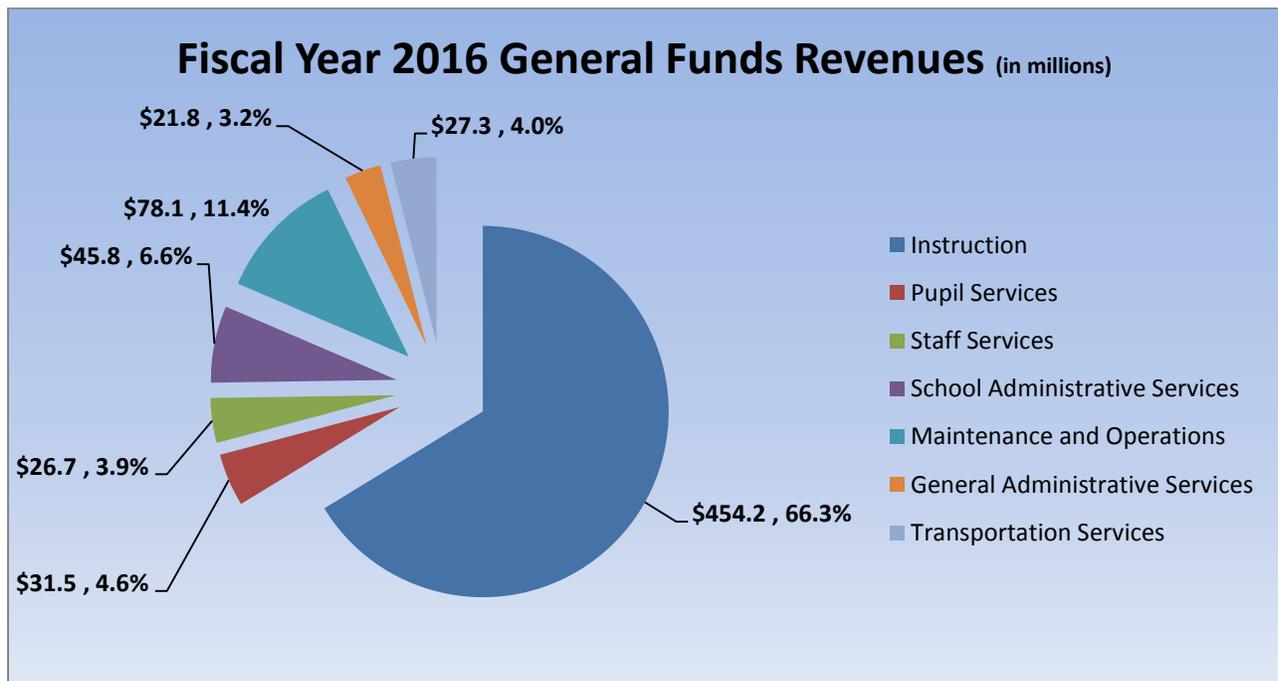
General Fund Expenditures by Major Object

Object	FY2014 Budget	FY2015 Budget	FY2016 Budget
Salaries	\$319,441,932	\$316,896,510	\$331,830,685
Employee Benefits	145,445,374	175,015,973	162,271,667
Professional Services	14,240,121	19,586,399	21,314,836
Purchased Property Services	15,087,246	13,057,079	19,154,250
Other Purchased Services	15,781,401	40,655,704	114,144,707
Supplies & Materials	37,866,280	36,579,978	32,937,235
Property	205,100	570,100	24,000
Other	3,806,348	3,926,773	3,595,091
Other Uses	43,250,000	51,303,294	300,000
Total General Fund Expenditures	\$595,123,803	\$657,591,810	\$685,572,471



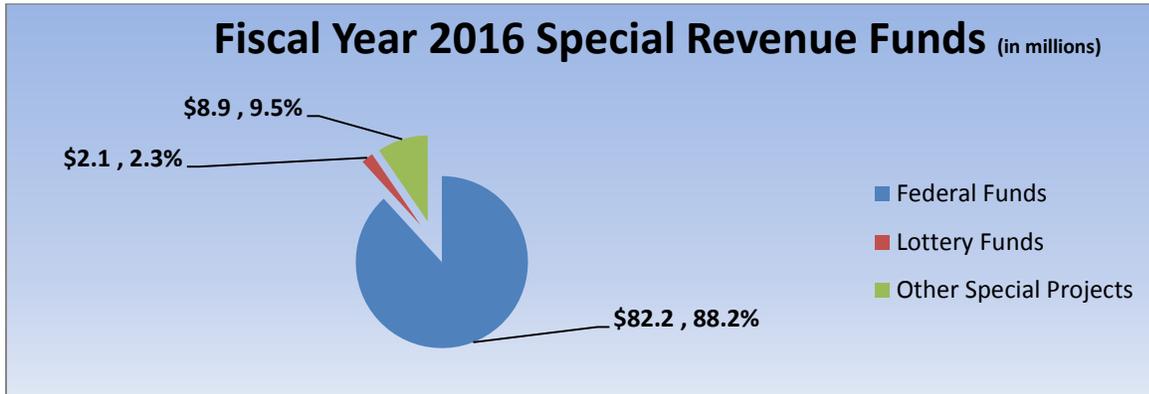
General Fund Expenditures by Function

Object	FY2014 Budget	FY2015 Budget	FY2016 Budget
Instruction	\$370,437,151	\$365,816,156	\$454,206,080
Pupil Services	17,930,902	24,602,527	31,523,699
Staff Services	16,649,745	18,091,418	26,746,760
School Administrative Services	38,449,774	36,888,630	45,824,097
Maintenance and Operations	74,973,938	61,627,041	78,120,817
General Administrative Services	50,066,894	125,516,204	21,836,599
Transportation Services	22,291,802	21,624,187	27,314,419
Other Uses	4,323,598	3,425,647	-
Total General Fund Expenditures	\$595,123,803	\$657,591,810	\$685,572,471



Special Revenue Fund Revenues

Fund	FY2014 Budget	FY2015 Budget	FY2016 Budget
Federal Funds	\$90,984,387	\$82,212,615	\$65,403,748
Lottery Funds	2,182,529	2,141,009	2,287,178
State Funds	-	-	-
Other Special Projects	9,196,292	8,934,358	9,506,873
Total Special Revenue	\$102,363,208	\$93,287,982	\$77,197,799
Fund Expenditures			

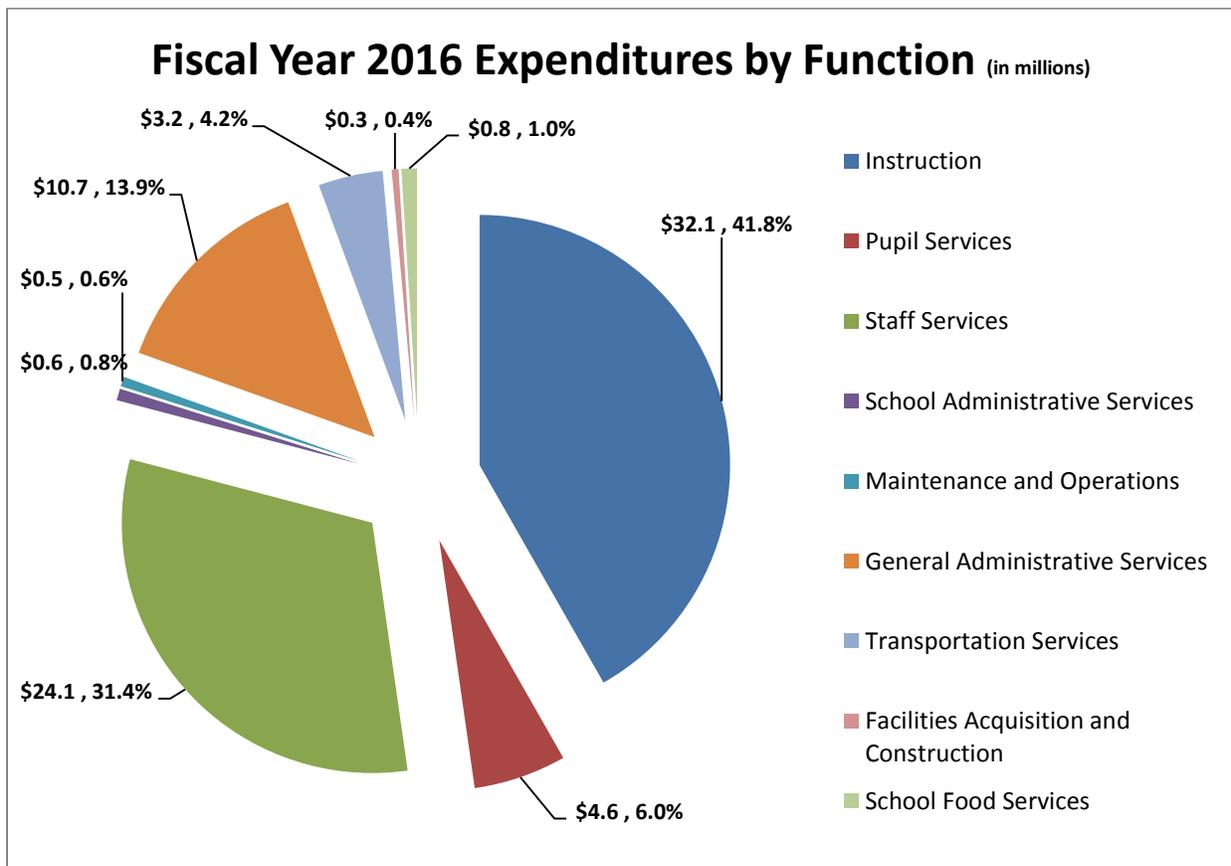


Special Revenue Expenditures by Major Object

Object	FY2014 Budget	FY2015 Budget	FY2016 Budget
Salaries	\$48,098,437	\$46,194,047	\$38,226,561
Employee Benefits	12,547,493	9,258,710	7,661,780
Professional Services	9,775,805	7,508,648	6,213,567
Purchased Property Services	638,510	1,052,797	871,212
Other Purchased Services	6,705,256	5,556,507	4,598,128
Supplies & Materials	18,980,716	13,941,766	11,537,109
Property	40,701	29,629	24,519
Other	5,576,290	9,745,879	8,064,923
Total	\$102,363,208	\$93,287,982	\$77,197,800

Special Revenue Expenditures by Function

Object	FY2014 Budget	FY2015 Budget	FY2016 Budget
Instruction	\$39,833,818	\$30,227,821	\$32,143,230
Pupil Services	3,625,766	4,678,099	4,678,426
Staff Services	43,643,379	38,518,802	24,164,361
School Administrative Services	39,880	69,321	586,573
Maintenance and Operations	480,289	760,336	489,780
General Administrative Services	10,370,851	14,781,220	10,776,239
Transportation Services	3,849,976	3,462,849	3,238,267
Facilities Acquisition and Construction	13,974	13,974	345,362
School Food Services	505,275	775,560	775,561
Total	\$102,363,208	\$93,287,982	\$77,197,799

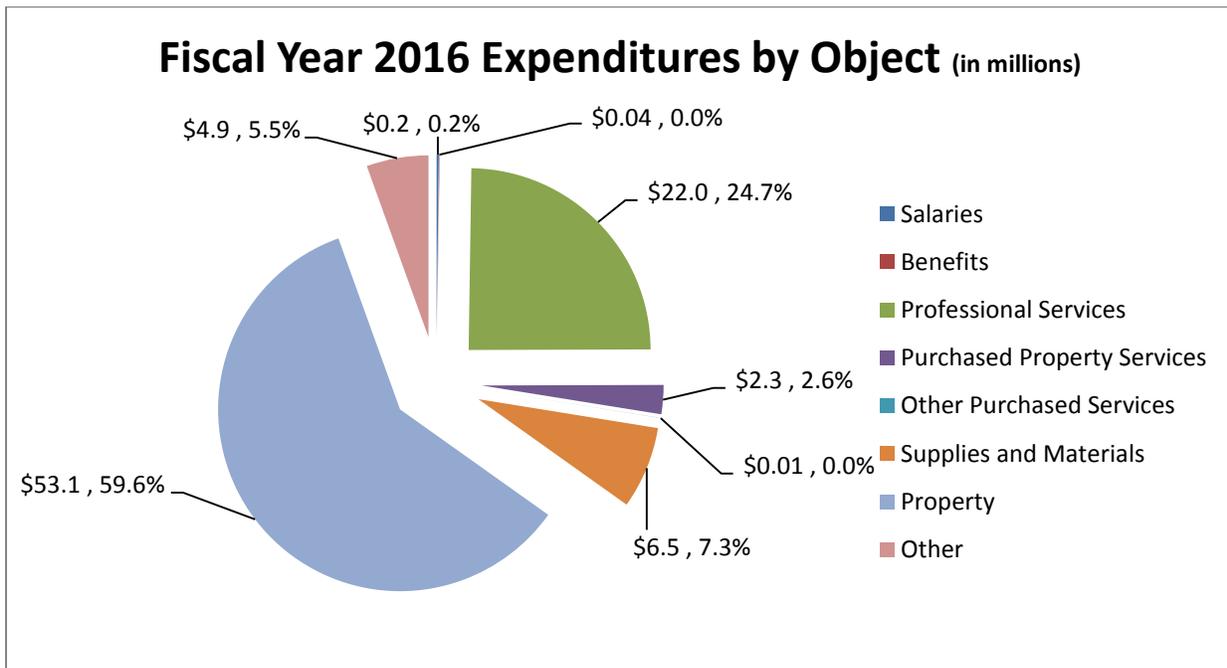


Capital Revenues

Revenue	FY2014 Budget	FY2015 Budget	FY2016 Budget
Other Local Revenue	-	-	-
State of Georgia	-	-	-
Sales Tax Revenue	158,165,321	194,054,170	83,114,127
Investment Income	-	-	-
Fund Balance Transfer	\$17,262,360	\$9,190,880	\$68,030,258
Total	\$175,427,681	\$203,245,050	\$151,144,385

Capital Expenditures by Major Object

Expenditures	FY2014 Budget	FY2015 Budget	FY2016 Budget
Salaries	\$197,487	\$406,000	\$301,924
Benefits	63,744	80,000	59,492
Professional Services	24,094,668	50,081,628	37,243,499
Purchased Property Services	6,705,469	5,285,700	3,930,742
Other Purchased Services	402,676	378,213	281,260
Supplies & Materials	4,937,264	14,836,365	11,033,151
Property	129,284,436	120,808,251	89,839,772
Other	9,741,938	11,368,892	8,454,544
Total	\$175,427,681	\$203,245,049	\$151,144,385



Proprietary Fund Revenue

Proprietary Fund expenditures are composed of school nutrition

Fund	FY2014 Budget	FY2015 Budget	FY2016 Budget
School Nutrition	\$27,164,884	\$26,610,973	\$31,129,992
Total Proprietary Fund Expenditures	\$27,164,884	\$26,610,973	\$31,129,992

Proprietary Fund Expenditures by Major Object

Object	FY2014 Budget	FY2015 Budget	FY2016 Budget
Salaries	\$3,981,025	\$4,100,456	\$4,500,456
Employee Benefits	770,448	770,449	1,227,480
Professional Services	18,710,752	18,710,752	22,000,000
Purchased Property Services	620,000	620,000	770,000
Other Purchased Services	618,800	288,000	368,000
Supplies & Materials	1,431,685	1,589,143	1,631,685
Property	1,007,152	507,152	607,350
Other	25,020	25,021	25,020
Total	\$27,164,884	\$26,610,973	\$31,129,991

Debt Service

Fund	FY2014 Budget	FY2015 Budget	FY2016 Budget
Debt Services	\$1,930,629	\$2,000,919	\$2,006,359
Total	\$1,930,629	\$2,000,919	\$2,006,359

Budget Summary of All Funds and Expenditures Fiscal Year 2016

REVENUE

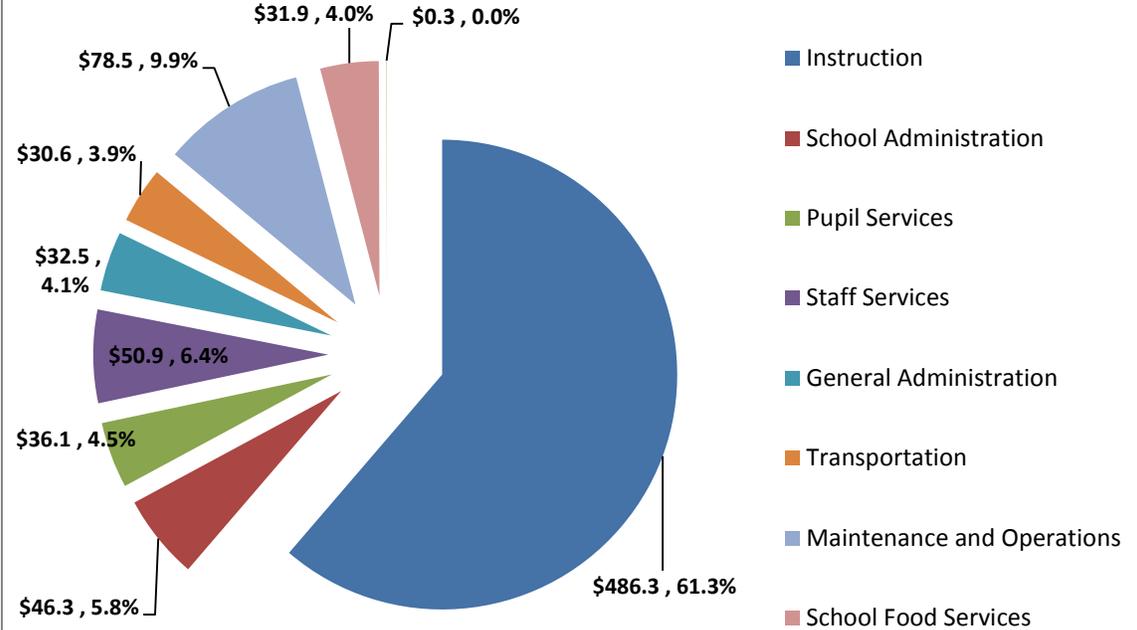
	General Fund	Special Revenue Fund	Proprietary	Total
Local Taxes	\$478,200,000	-	-	\$478,200,000
Lottery Funds	-	2,287,178	-	2,287,178
Other Sources of Revenue	26,700,000	9,506,873	-	36,206,873
State of Georgia	177,900,000	-	-	177,900,000
Federal Sources	-	65,403,748	31,129,992	96,533,740
Subtotal	\$682,800,000	\$77,197,799	\$31,129,992	791,127,791
Fund Balance Transfer	2,800,000	-	-	2,800,000
Total	\$685,600,000	\$77,197,799	\$31,129,992	\$793,927,791

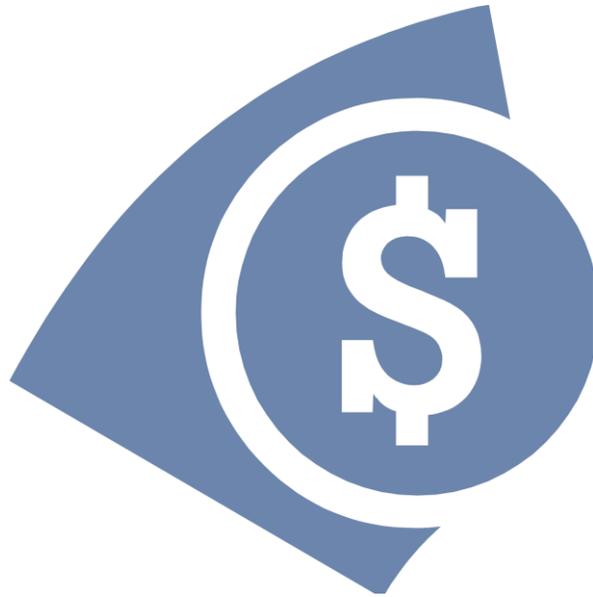
EXPENDITURES by Function

	General Fund	Special Revenue Fund	Proprietary	Total
Instruction	\$454,206,080	\$32,143,230	\$-	\$486,343,230
School Administration	45,824,097	586,573	-	46,386,573
Pupil Services	31,523,699	4,678,426	-	36,178,426
Staff Services	26,746,760	24,164,361	-	50,964,361
General Administration	21,836,599	10,776,239	-	32,576,239
Transportation	27,314,419	3,238,267	-	30,638,267
Maintenance and Operations	78,120,817	489,780	-	78,589,780
School Food Services	-	775,561	31,129,992	31,905,553
Facilities Acquisition and Construction	-	345,362	-	345,362
Total	\$685,572,471	\$77,197,799	\$31,129,992	\$793,927,791

Fiscal Year 2016 Expenditures by Function

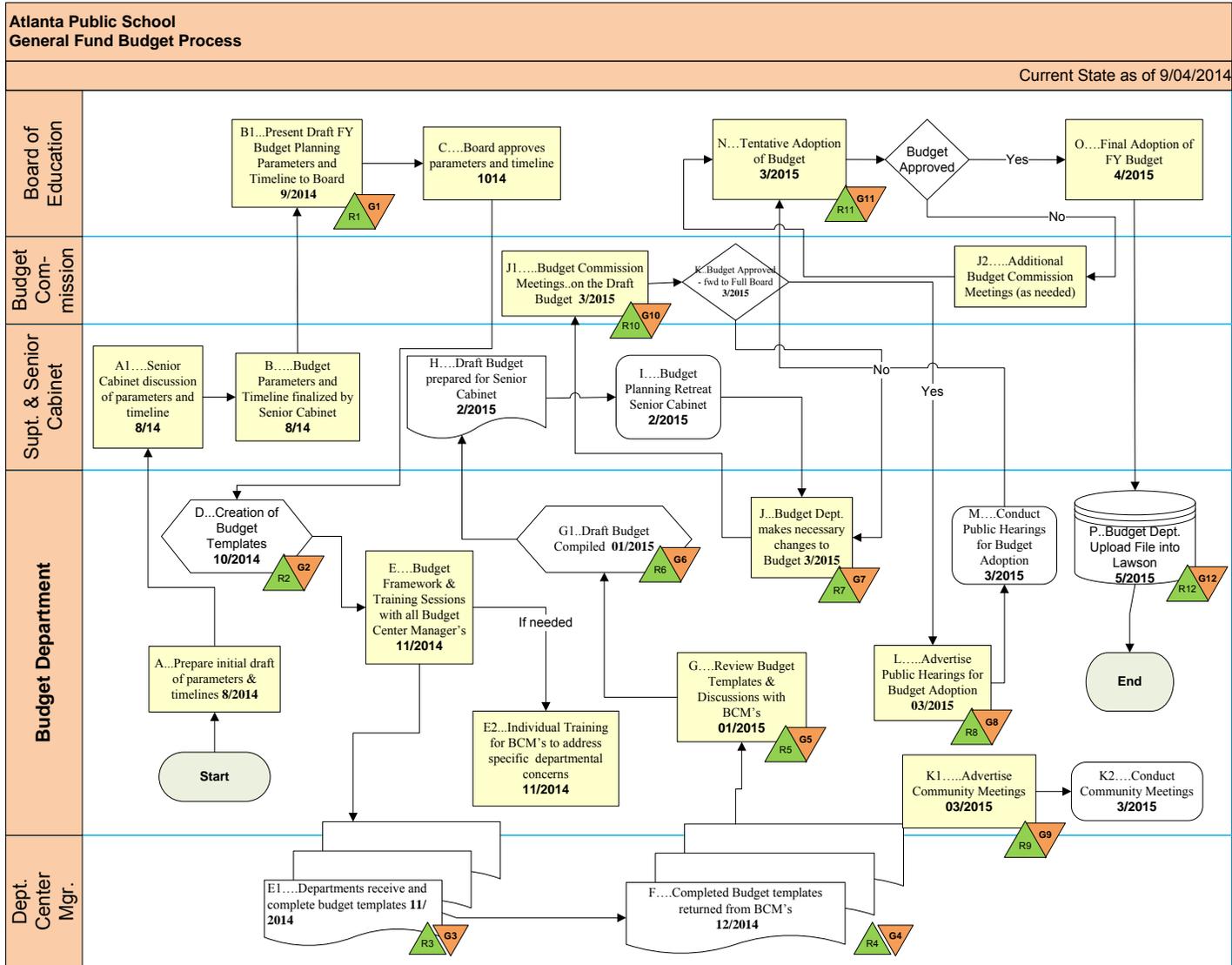
(in millions)





General Fund

General Fund Budget Process Flow



General Fund Comparison

Fiscal Year 2015- 2016

Local Tax Revenue

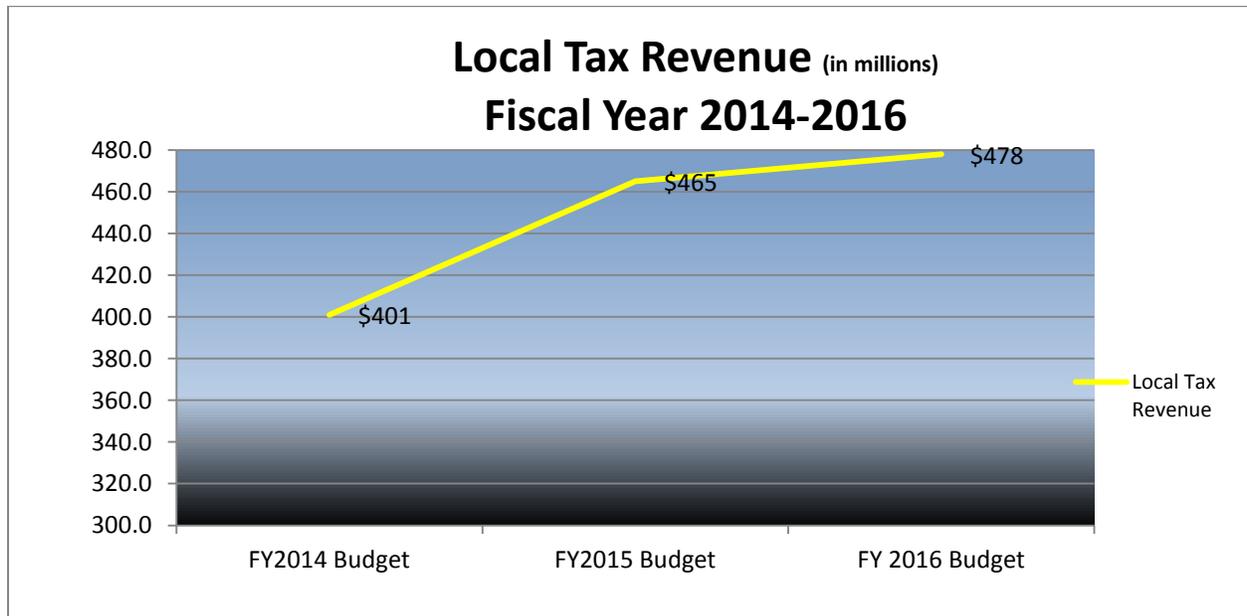
\$ 478.2 million

Real property and personal property, recorded as local taxes, are the primary revenue sources for ATLANTA INDEPENDENT SCHOOL SYSTEM. The local tax revenue is projected at \$478.2 million and will be used to support the Fiscal Year 2016 general fund.

	FY2014 Budget	FY2015 Budget	FY2016 Budget
Current Property Tax	\$391,000,000	\$455,085,000	\$468,200,000
Prior Year Property Tax	3,000,000	3,000,000	3,000,000
Intangible Tax	3,000,000	3,000,000	3,000,000
Real Estate Transfer Tax	2,000,000	2,000,000	2,000,000
Interest & Penalties	2,000,000	2,000,000	2,000,000
Total	\$401,000,000	\$465,085,000	\$478,200,000

Description

Taxes levied on real and personal property are based upon assessed values as of January 1. The real estate transfer tax, which is based upon the sales price of property, is an excise tax on the privilege of selling property. This tax is distributed by the Georgia Department of Revenue to the City of Atlanta for allocation between the City and the Atlanta Independent School System based upon gross millage rates.



State Revenue

\$177.9 million

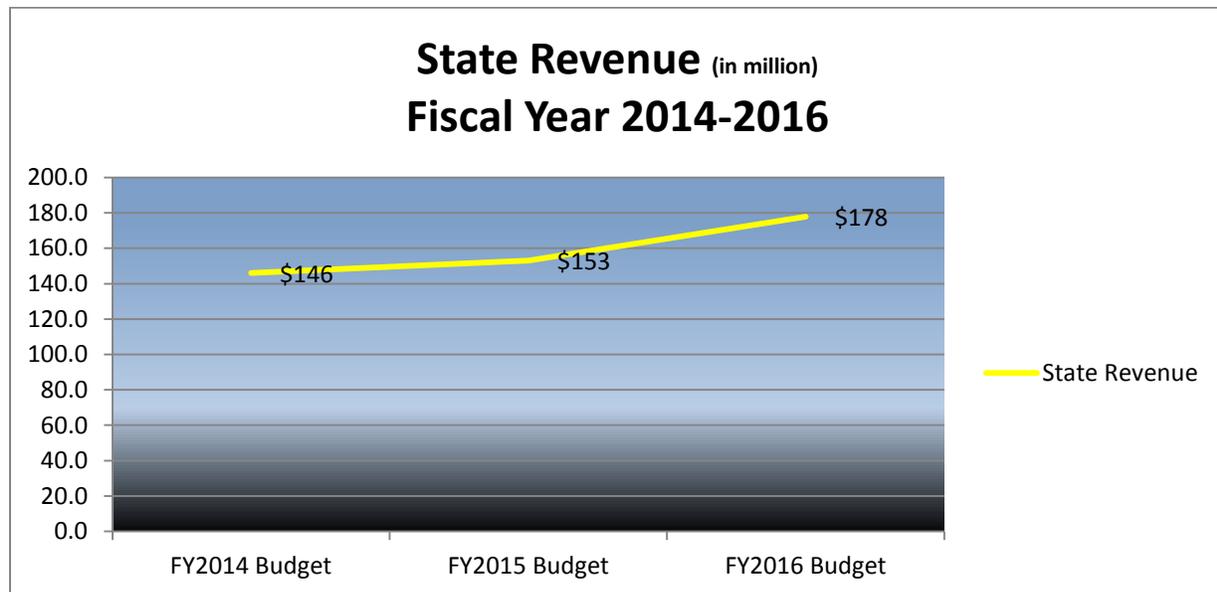
Atlanta Independent School System receives minimum education funding from the state through the Quality Basic Education (QBE) program. State funding normally consists of support for the QBE program and categorical aid for specialized programs and initiatives. ATLANTA INDEPENDENT SCHOOL SYSTEM is budgeted to receive \$177.9 million in state funding in fiscal year 2016.

State Revenue

	FY2014 Budget	FY2015 Budget	FY2016 Budget
Quality Basic Education (QBE)	\$144,000,000	\$151,162,248	\$175,800,000
State Grants	2,200,000	2,157,898	2,100,000
Total	\$146,200,000	\$153,320,146	\$177,900,000

Quality Basic Education Program – The revenue provided by the State of Georgia is allocated to the District based upon enrollment, program weights, teaching, and experience factors.

State Grants – This fund contains resources which are state awarded grant funds.



Other Sources of Revenue \$26.7 million

Revenue of \$26.7 million from various sources is projected to support the fiscal year 2016 operation of the Atlanta Independent School System. These sources include tuition, investment income, fees from rental of facilities, sale of school assets, and reimbursements for lost and damaged assets.

Other Sources of Revenue

	FY2014 Budget	FY2015 Budget	FY2016 Budget
Tuition	\$10,000	\$10,000	-
Investment Interest	1,000,000	1,000,000	1,000,000
Indirect Cost Federal Project	3,500,000	3,500,000	3,200,000
Rent and Leases	1,000,000	1,000,000	1,000,000
Sale of School Assets	8,850,000	-	-
E-Rate	5,000,000	5,000,000	3,500,000
Intergovernmental Agreement	-	-	14,000,000
Other Sources	4,050,000	6,626,664	4,050,000
Total	\$23,410,000	\$17,136,664	26,750,000

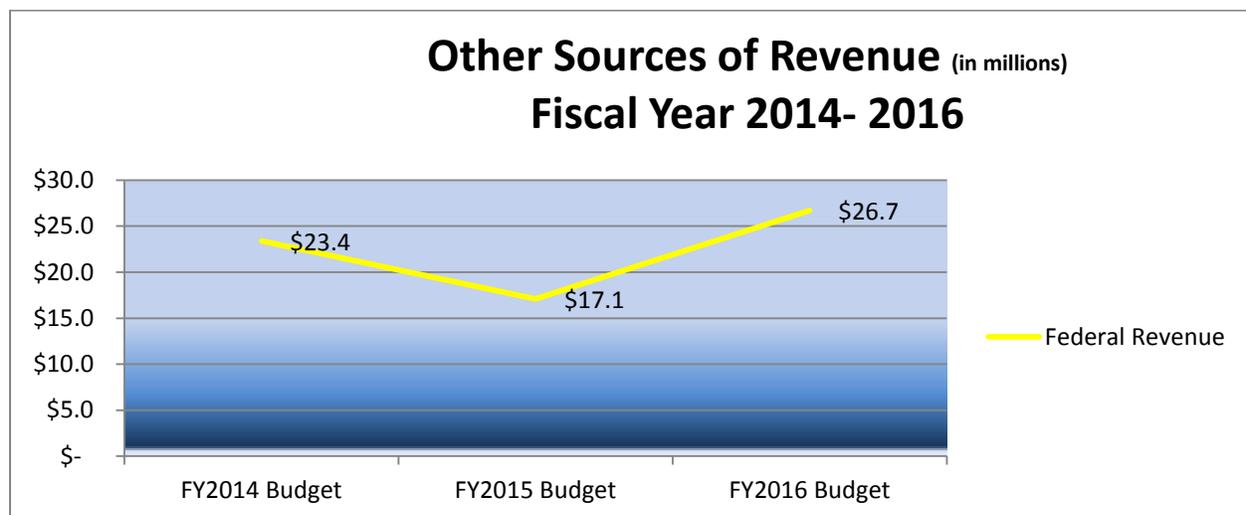
Tuition – Payments from non-resident students attending Atlanta Independent School System. This represents the non-state reimbursed cost for education of each student.

Investment Interest – Revenue earned from the district’s short-term cash management activities.

Rental of Facilities – Revenue produced from rental of facilities owned by the school district.

Sale of School Assets – Proceeds from the sale of school equipment that is no longer serviceable. This equipment is sold via a public auction.

Other Local Sources – Represents funds from various sources such as transfers from other funds, field trips, reimbursement from professional organizations, etc.



General Fund Expenditures by Category

Seventy-two percent (72.4%) of the Atlanta Independent School System budget is dedicated to employee salaries and required benefits. The staffing is guided by a district-wide staffing formula. For the 2016 fiscal year, the salaries and required benefits reduced by 2.6% from fiscal year 2015.

The Atlanta Board of Education approved parameters for the Fiscal year 2016 budget that directed the District to focus on such areas as achieving equitable distribution of resources, funding pension obligations and prioritizing special education and achievement in math and literacy. In addition, the transition to the new operating model led to the commitment to push more flexible money for staffing and programming to the school level.

Expenditures by Category

	FY2014 Budget	FY2015 Budget	FY2016 Budget
Salaries	\$319,441,932	\$328,068,074	\$331,830,685
Employee Benefits	145,445,374	162,828,295	162,271,667
Professional Services	14,240,121	19,936,235	21,314,836
Purchased Property Services	15,087,246	16,957,834	19,154,250
Other Purchased Services	15,781,401	88,913,605	114,144,707
Supplies & Materials	37,866,280	35,388,912	32,937,235
Property	205,100	570,212	24,000
Other	3,806,348	3,459,576	3,595,091
Other Uses	43,250,000	1,469,068	300,000
Total	\$595,123,803	\$657,591,810	\$685,572,471

Descriptions

Salaries – Regular salary costs related to personnel positions, overtime, temporary employees, supplemental pay, etc.

Benefits – Expenditures associated with health insurance, retirement plans, Social Security, life insurance, worker’s compensation, etc.

Professional Services – Services performed only by persons or firms with specialized skills and knowledge.

Purchased Property Services – Expenditures for repair and maintenance; rental of land, buildings, or equipment, etc.

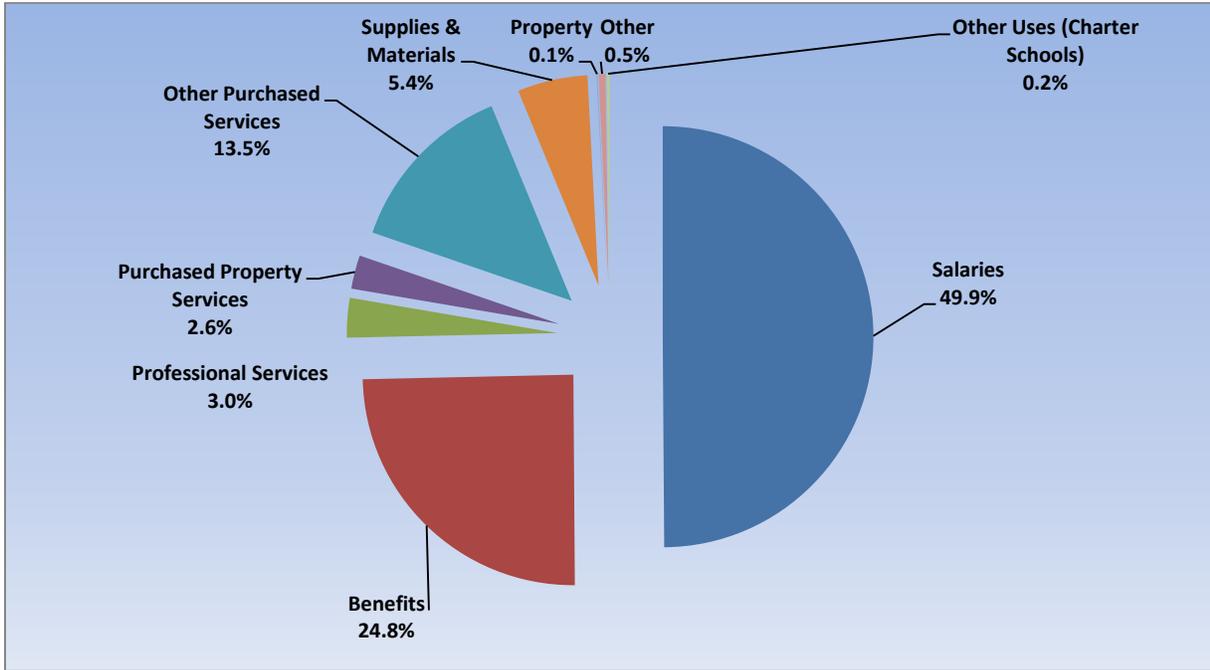
Other Purchased Services – Expenditures for communications, travel, and insurance other than employee benefits, etc.

Supplies & Materials – Expenditures for textbooks, instructional materials, office and custodial supplies, computer software, transportation and maintenance supplies, reference materials, etc.

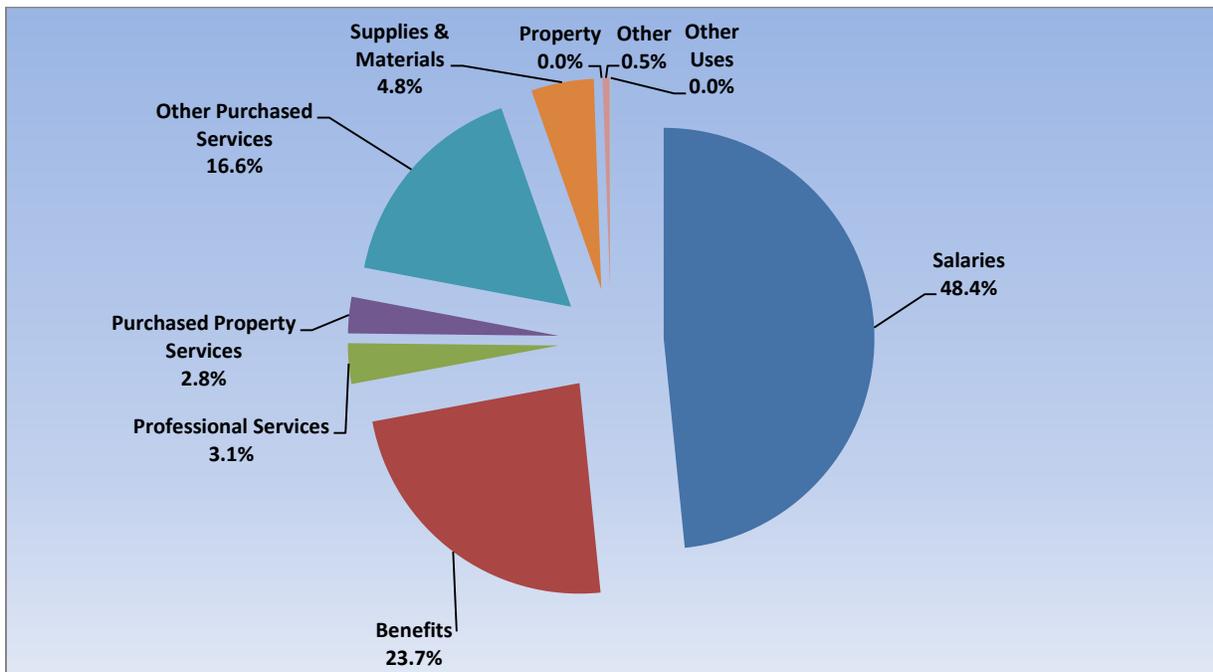
Property – Expenditures associated with land or building acquisition, land improvements, purchase and lease of equipment, etc.

Other – Expenditures associated with registration fees, professional dues, etc.

Expenditures by Category Fiscal Year 2015



Expenditures by Category Fiscal Year 2016

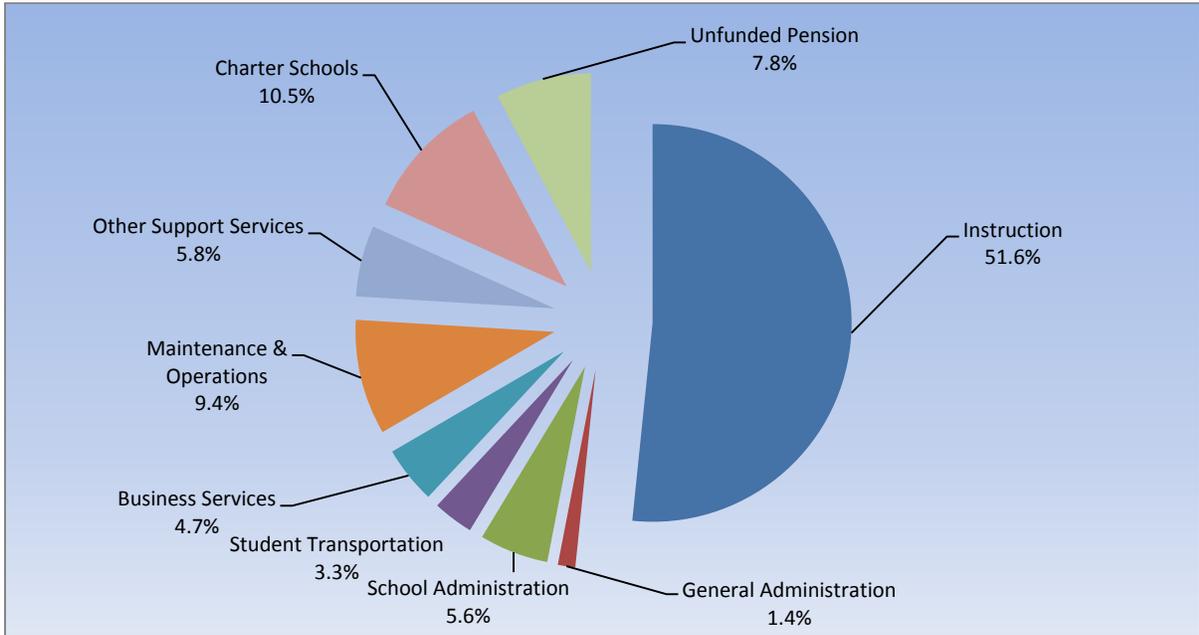


General Fund Expenditures By Function

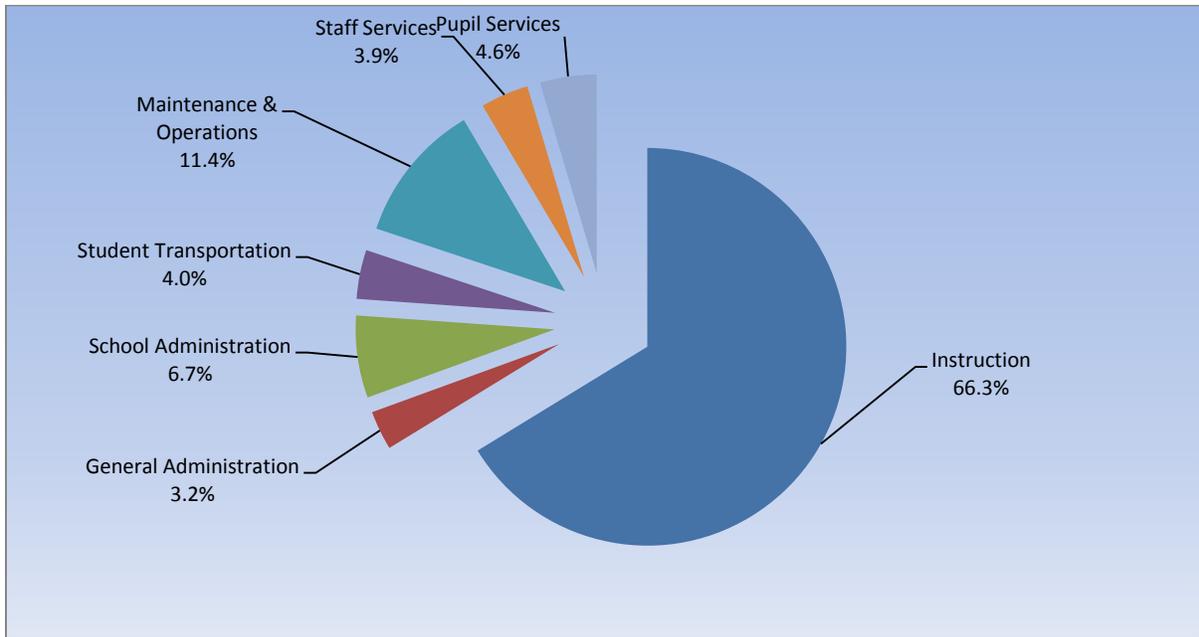
The general fund consists of one-hundred seven (107) programs grouped into seven (7) basic functions. The basic functions mirror those used for state reporting purposes. In fiscal year 2016 more than 66.3% of the expenditures are in the regular instructional program of the District.

	FY2014 Actual	FY2015 Budget	FY2016 Budget
Instruction	\$374,837,626	\$410,138,986	\$454,206,080
General Administration	40,270,732	44,184,089	21,836,599
Pupil Services	19,403,481	27,296,152	31,523,699
School Administration	41,962,518	42,765,460	45,824,097
Student Transportation	23,648,171	26,717,265	27,314,419
Staff Services	17,777,774	27,370,562	26,746,760
Maintenance & Operations	73,066,254	74,081,652	78,120,817
Other Uses	1,238,300	1,714,765	-
School Food Service	437,029	618,667	-
Debt Service	2,480,938	2,704,211	-
Total	\$595,122,823	\$657,591,810	\$685,572,471

Expenditures by Function Fiscal Year 2015



Expenditures by Function Fiscal Year 2016



Atlanta Independent School System Fiscal Year 2016 General Fund Program Listing

Program Number	Program Name	Approved Budget
1084	Early Intervention Program	\$ 16,539,595
1101	School Administration	34,602,849
1200	Classroom Instruction	180,114,406
1202	Kindergarten	7,302,170
1203	Substitutes	3,693,277
1215	Remedial Education	4,631,087
1218	Other Entities	256,548
1220	Textbook	3,052,550
1225	Summer School	1,012,989
1228	Commencement Exercises	206,847
1229	Evening School	150,267
1230	Reading/Language Arts	441,738
1235	Foreign Language	170,851
1237	ESOL/Bilingual	5,281,292
1243	Mathematics	369,998
1248	Science	629,043
1255	Social Science	460,427
1261	Athletics and Intramural	3,548,486
1266	Physical Ed. Elementary	235,577
1267	Music	225,000
1268	Fine Arts	1,087,741
1277	JROTC (Army)	3,907,064
1280	Residential Facilities	940,000
1301	Exceptional Children	46,239,804
1303	Gifted and Talented	11,794,419
1305	Gifted and Talented Summer	170,324
1309	School Social Workers	3,302,931
1310	Health	3,696,100
1503	Expanded Day/Special Project	150,000
1506	Professional Development	1,463,217
1507	Teaching and Learning	1,018,319
1509	Psychologists	2,586,641
1510	Counseling	11,965,335

Program Number	Program Name	Approved Budget
1512	Office of Student Services	\$317,985
1513	Testing and Assessment	1,356,150
1597	Parental Involvement/Comm	101,772
1598	Student Programs and Services	6,612,325
1610	Deputy Superintendent – Instru	934,421
1614	Administrative Services	540,155
1627	Forrest Hill Academy	417,523
1629	Exceptional Children-Admin	4,169,578
1642	Records Center	258,943
1674	West Region	266,940
1675	South Region	312,814
1676	East Region	289,578
1678	Office of High Schools	677,400
1681	Research and Evaluation	963,015
1693	Student Placement and Appeals	673,442
1696	School/Cluster Flexibility Allocation	14,100,000
2405	Career Education	6,653,422
6520	Security	1,729,880
6521	Safety	8,350,428
6619	Student Transportation Services	21,559,416
6632	Warehouse Services	429,186
6644	Deputy Superintendent-OPS	557,050
6691	CLL Bldg Operations	129,729
6700	Facilities Services	1,383,226
6701	Building Operations	6,541,716
6703	Utilities	15,018,409
6704	Fleet Maintenance and Ops	1,040,975
6705	Carpentry,Masonry,Roofs,etc	1,197,431
6706	Electrical	1,020,977
6707	Field Program Administration	4,053,334
6710	Grounds and Pest Control	2,234,709
6711	HVAC/Facility Systems &Equip	6,225,873
6712	Painting	675,495
6713	Plumbing	845,025
6714	Program Administration	1,485,176
6716	Custodial Support	7,588,306
6720	Facilities Planning and Constru	500,341
7630	Purchasing & Supply Services	887,515
7631	Risk Management	3,076,081
7635	Budget Department	592,913
7638	Accounting	949,203
7640	Accounts Payable	543,734
7641	Financial Services	1,271,991
7666	Payroll	811,632

Program Number	Program Name	Approved Budget
7667	School Based Accounting	789,335
7668	Treasury Services	290,784
7683	Grants Accounting	625,527
8004	Personnel Services	5,757,692
8008	Teacher Contingencies	1,000,000
8501	Internal Compliance	745,814
8699	Board of Education	1,282,510
8502	Superintendent	1,770,580
8251	Deputy Superintendent	722,133
8252	Partnerships and Development	486,508
9001	AETC-Atlanta Telecom	113,367
	Collaborative	
9004	Marketing & Community Relations	1,398,745
9253	Legal Services	3,580,698
1646	Learning Technologies	2,316,666
1505	Media Services	772,878
9554	Operational Technology	8,777,060
9555	Shared Services	769,414
9645	Information Application	3,578,013
9647	Information Services	4,579,195
9646	School Based Applications	1,166,271
9648	IT Policy and Governance	1,674,981
9650	IT Virtual Schools	911,345
9651	Accountability and Information Project Management	238,090
9660	Accountability and Information	918,811
6920	District Leases	2,381,074
7650	Employee Benefits	4,942,349
7651	Unfunded Pension	50,400,000
1279	Charter Schools	92,718,458
	General Fund Grants	2,052,050
Total		\$685,572,471

Fund Balance

General Fund

As of June 30, 2014, total fund balance in the General Fund was approximately \$88.4 million. This balance includes approximately \$0.9 million restricted, \$1.1 million committed, \$25.0 million assigned and approximately \$61.3 million unassigned fund balance. As a result of operations in fiscal year 2014, the fund balance increased by \$5.6 million. The increase in fund balance is attributable to continued diligence in monitoring costs. For Budget to Actual comparison purposes, the General Fund reported excess expenditures over final budget for the following functions:

Instruction \$4,400,476 - Due to allocation of employer pension contributions

Pupil Services \$5,056,324 - Due to additional Guidance Counselors, Social Workers and Testing personnel being deployed in schools

Improvement of Instruction \$440,006 - Due to increase in teacher professional development
Education Media \$689,773 - Due to increases in benefits

School Administration \$3,512,744 - Due to the conversion of interim principals and the support of summer school programs

Student Transportation \$1,356,369 - Due to additional bus drivers required as a result of demographics and the needs of students

Nutrition \$54,246 - Due to increases in employee benefits

For financial statement purposes, the General Fund includes revenues of \$3,568,538 and expenditures of \$3,583,746 resulting from local school activity accounts. Because the District does not budget for these Pupil Service specific expenditures, including these expenditures in the financial statements has resulted in an overall variance with final budget for total expenditures in the General Fund of \$1,165,051.

Capital Projects Fund

As of June 30, 2014, total fund balance in the Capital Projects Fund was approximately \$108.6 million. This balance includes \$99.4 million restricted and \$9.1 million assigned. The fund balance decreased by approximately \$20.4 million due primarily to an increase in SPLOST expenditures and a decrease in SPLOST revenues.

Other Governmental Funds

As of June 30, 2014, total fund balance in Non-major Governmental Funds was approximately \$5.8 million. This balance included approximately \$2.7 million restricted and approximately \$3.0 million assigned. The fund balance decreased by approximately \$2.3 million due primarily to an increase in expenditures, primarily instruction.

Current Issues

Currently known facts, decisions, or conditions that are expected to significantly affect the financial position or results of operations are as follows:

Tax revenues as well as State Quality Basic Education funding have recognized significant gains. The continued support of our schools by the public, local community organizations, and businesses continues to be an integral part of our ability to educate our students.

Continuing revenue from SPLOST should facilitate our ability to replace and improve existing schools and add additional classrooms. Our operating budget will continue to be tight, as we expect decreased funding from the State of Georgia due to current financial conditions. Despite these challenges, we remain committed to using our financial resources efficiently to provide an exceptional educational experience for our students.

General Fund Budgetary Highlights

The School System's budget is prepared by the Finance Division and is a collaborative effort between the School System and the Atlanta community. The basis for preparation utilizes a zero-based approach because it has systematically provided a more accurate account of anticipated spending levels for the fiscal year.

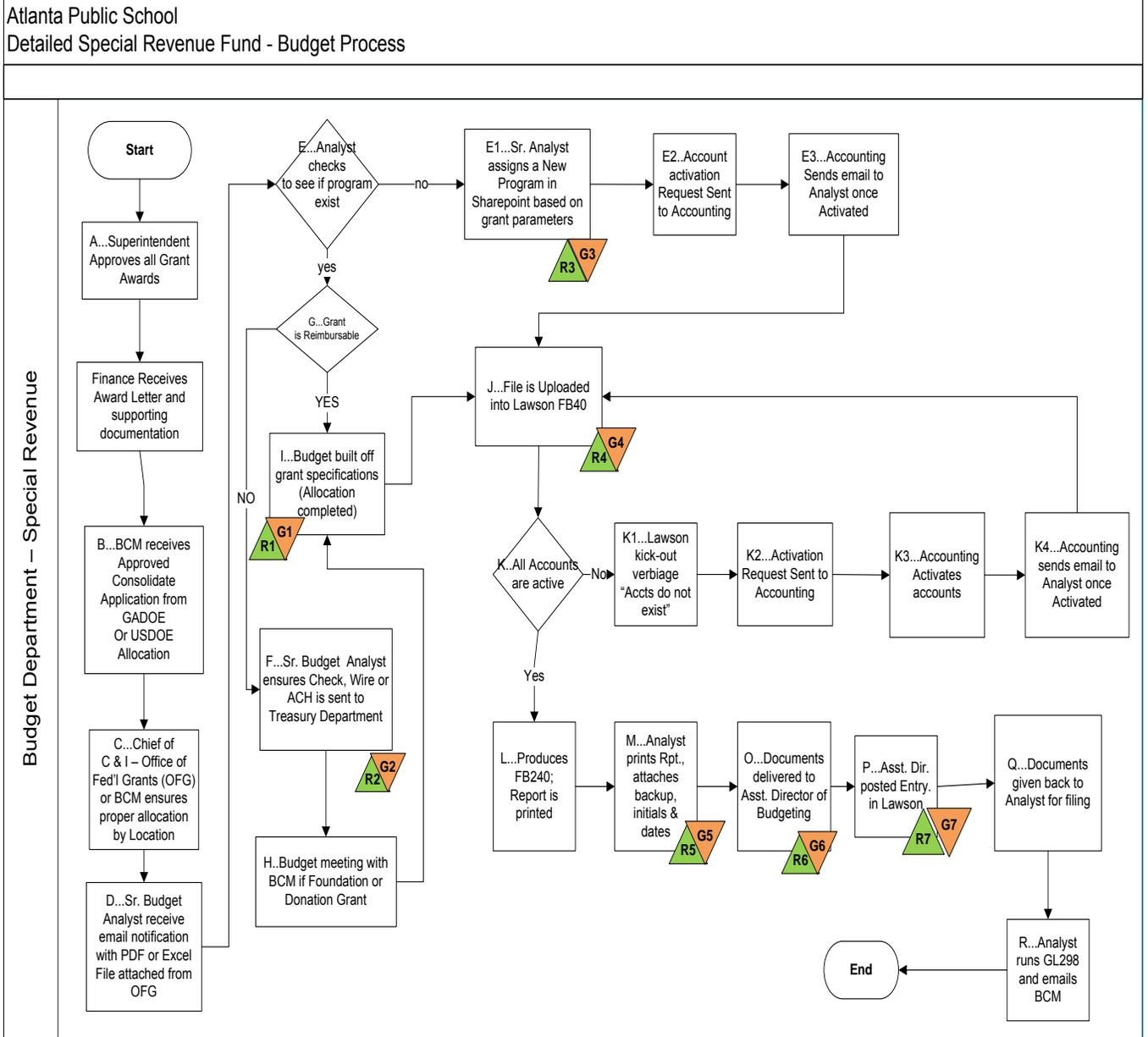
Reconciliation of Beginning Fund Balance All Funds Fiscal Year Ended June 30, 2014

	FY2010	FY2011	FY2012	FY2013	FY2014
General Fund					
Beginning Fund Balance	\$157,900,956.00	\$109,727,217.00	\$81,267,555.00	\$82,017,689.00	\$82,825,201.00
Increase(Decrease) in Fund Balance	(\$48,173,739.00)	(\$28,459,662.00)	\$750,134.00	\$3,204,245.00	\$5,642,259
Ending Fund Balance	\$109,727,217.00	\$81,267,555.00	\$82,017,689.00	\$85,221,934.00	\$88,467,460
Capital Projects Fund					
Beginning Fund Balance	\$149,787,729.00	\$ 136,885,042.00	\$ 85,803,936.00	\$ 133,735,552.00	\$129,093,609
Increase(Decrease) in Fund Balance	(\$12,902,687.00)	(\$51,081,106.00)	\$47,931,616.00	(\$1,981,375.00)	(\$20,427,937)
Ending Fund Balance	\$136,885,042.00	\$ 85,803,936.00	\$ 133,735,552.00	\$ 131,754,177.00	\$108,665,672
Nonmajor Governmental Funds					
Beginning Fund Balance	\$12,147,111.00	\$11,831,895.00	\$6,369,509.00	\$8,394,021.00	\$8,174,558
Increase(Decrease) in Fund Balance	(\$312,391.00)	(\$5,462,386.00)	\$2,024,512.00	(\$845,748.00)	(\$2,306,352)
Ending Fund Balance	\$11,834,720.00	\$6,369,509.00	\$8,394,021.00	\$7,548,273.00	\$5,868,206
Total Governmental Funds					
Beginning Fund Balance	\$ 328,935,796.00	\$258,450,000	\$173,441,000	\$267,809,189	\$220,093,368
Increase(Decrease) in Fund Balance	(\$62,708,817.00)	(\$10,970,000)	\$50,706,262	(\$42,658,520)	(\$17,092,030)
Ending Fund Balance	\$ 266,226,979.00	\$224,130,000	\$224,147,262	\$225,150,669	\$203,001,338



Special Revenue

Atlanta Independent School System Detailed Special Revenue Fund - Budget Process



Budget Summary Special Revenue Funds and Expenditures Three Year Comparison

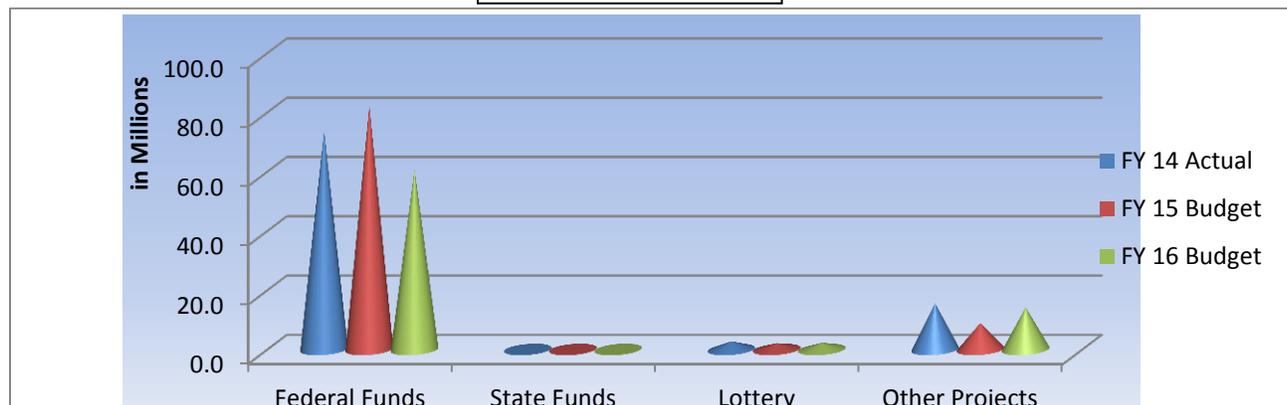
REVENUE

	FY2014 Actual	FY2015 Budget	FY2016 Budget
Federal Funds	\$73,824,990	\$82,212,615	\$60,706,743
State Funds	-	-	-
Lottery Funds	2,774,934	2,141,009	2,287,178
Other Projects	15,544,369	8,934,358	14,203,879
Total	\$92,144,293	\$93,287,982	\$77,197,799

EXPENDITURES

	FY2014 Actual	FY2015 Budget	FY2016 Budget
Salaries	\$38,614,139	\$46,194,047	\$38,226,561
Employee Benefits	9,508,960	9,258,710	7,661,780
Professional Services	11,442,500	7,508,648	6,213,567
Purchased Property Services	190,278	1,052,797	871,212
Other Purchased Services	4,941,798	5,556,507	4,598,128
Supplies & Materials	17,656,007	13,941,766	11,537,109
Property	3,895,965	29,629	24,519
Other	5,058,778	9,745,879	-
Other Uses	972,634	-	8,064,923
Total	\$92,281,059	\$93,287,982	\$77,197,800

Revenue History



Budget Summary Proprietary Funds and Expenditures Three Year Comparison (Nutrition Program)

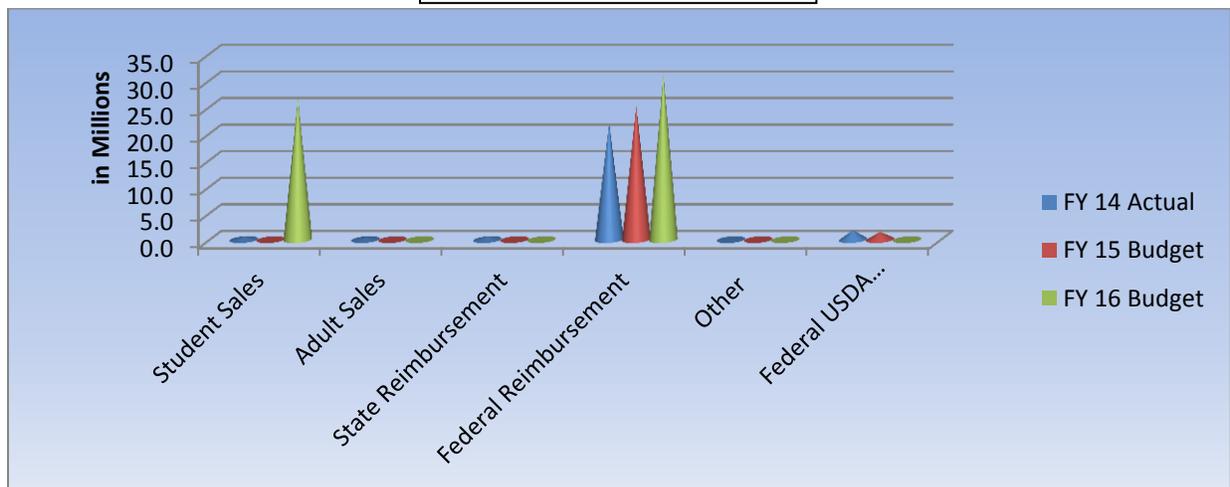
REVENUE

	FY2014 Actual	FY2015 Budget	FY2016 Budget
Student Sales	\$559,541	\$-	\$-
Adult Sales	398,894	-	-
State Reimbursements	609,438	-	-
Federal Reimbursements	21,985,847	25,153,515	31,129,991
Other	76,265	-	-
Federal USDA Commodities	1,795,610	1,457,458	-
Total	\$25,425,594	\$26,610,973	\$31,129,991

EXPENDITURES

	FY2014 Actual	FY2015 Budget	FY2016 Budget
Salaries	\$2,748,419	\$4,100,456	\$4,500,456
Employee Benefits	543,285	770,449	1,227,480
Professional Services	16,417,835	18,710,752	22,000,000
Purchased Property Services	632,436	620,000	770,000
Other Purchased Services	300,299	288,000	368,000
Supplies & Materials	2,714,864	1,589,143	1,631,685
Property	530,045	507,152	607,350
Other	10,991	25,021	25,020
Other Uses	-	-	-
Total	\$23,898,173	\$26,610,973	\$31,129,991

Nutrition Revenue History



Special Revenue Fiscal Year 2016 Programs

Fund Description	Fiscal Year 2016 Projected Allocation
Title I	42,364,298
Title VI-B IDEA Special Education	12,929,211
Title II-A Improving Teacher Quality	5,413,233
Total Title Programs	60,706,742

Fund Description	Fiscal Year 2016 Projected Allocation
Title III-A Limited English Proficient	276,730
Title IV-B 21st Century Community Learning Center	1,050,000
Charter Schools - Implementation, Planning & Dissemination	650,000
Fresh Fruit & Fresh Vegetable	775,561
SCL - Smaller Learning Communities	0
Adult Education	873,075
University & Colleges	119,138
CTAE Vocational Education Program Improvement	545,942
Race to the Top	0
Education for Homeless Children and Youth	71,194
Net Q - Georgia State University	0
Early Learning - Head Start	768,291
Local Government Grant Funding	540,363
Athletics Program	364,616
Private Donations	2,536,555
Trust & Foundations	1,136,622
District Priorities	1,081,206
Other Special Revenue	179,707
Vending & After / Before School Care	2,288,177
Radio CSG	946,702
Total Other Sources of Revenue	14,203,879

Fund Description	Fiscal Year 2016 Projected Allocation
Pre-K Lottery	2,287,178
*School of Nutrition (Proprietary Fund)	31,129,992
Total	33,417,170

Total Special Revenue Funding \$108,327,791

Special Revenue Fiscal Year 2015 Positions

Fund	Job Title	FTE
General Fund Grants		
	Paraprofessional- State Preschool	5
	Behavior Specialist – State Preschool	1
	Interrelated Teacher	1
	Psychologist	3
Title	Adaptive PE Teacher	3
	Administrative Asst I	13
	Assistive Tech Specialist	3
	Attendance Specialist	10
	Behavior I Specialist	14
	Board Certified Behavior Analyst	2
	Community Outreach Specialist	18
	Compliance Officer	2
	Coordinator	5
	Database Analyst	9
	Early Numeracy Specialist	1
	Director	1
	Deaf Blind Intervener	2
	Education Specialist	10
	Family Engagement Manager	2
	Financial Analyst	2
	General Clerk-Exceptional Child	1
	Implementation Specialist	12
	Instructional Coach	267
	Instructional technology specialist	14
	Interrelated teacher	21
Fund	Job Title	FTE
	Liaison	1
	MOID teacher	1
	Paraprofessional	110
	Special Ed Paraprofessional	5
	Parent Liaison	106
	Professional Learning Specialist	1
	Principal Fellow	5
	Principal Mentor	1
	Program Specialist	2
	Program Administrator	2
	Psychologist - TVIB	1
	Research Associate	1
	Resident Teacher	6
	Teacher – RT3 GTL	23

Fund	Job Title	FTE
	School Bus Monitor	46
	Special Ed Autism Teacher	3
	Special Ed EBD Teacher	1
	Special ED MOID - TVIB	1
	Special ED Paraprofessional	5
	Special ED Preschool Teacher	1
	Special ED Visual Impairment	1
	Student Support Specialist	4
	Teacher	100
	Therapist	1
Other Special Revenue		
	AAE Teacher	1
	Accounting Assistant – Nutrition	1
	Accounting Manager – Nutrition	1
	Administrative Assistant I	1
	Administrative Assistant II	1
	Cafeteria Manager I	17
	Cafeteria Manager II	2
	Coordinator – Adult ED	1
	Director – AETC	0.7
	Data & Compliance Manager	1
	Director – Nutrition	1
	Early Learning Assistant	44
	Early Learning Lead Teacher	44
	Family SVCS Support Specialist	5
	Executive Director	1
	Equipment Specialist – Nutrition	2
	Food Assistant – Nutrition	61
	Program Specialist – Adult ED	1
	Information Systems – Nutrition	1
	Program Specialist - Nutrition	1
	Teacher Adult ED	2
	Research Associate	1
Total		1,053.7

Not currently available for fiscal year 2016



Capital Projects Fund

ATLANTA INDEPENDENT SCHOOL SYSTEM

Fiscal Year 2016 CAPITAL PROJECTS BUDGET OVERVIEW

What is a Capital Project?

A capital project is a long-term investment project that provides benefits to an organization over a period of time after the investment has been made. Capital projects consist of new construction, expansion, renovation, or replacement project for existing facilities. Projects can also consist of purchasing major equipment to improve an organization's capacity to effectively meet desired needs.

Examples of Capital Expenditures can include:

Land Acquisition

Technology upgrade: Software, hardware, infrastructure

Purchase of equipment and buildings

Construction

Heaters, Ventilation, and Air Conditioning

Painting

Upgrading to Security and Safety Systems

Steps in the Capital Planning process

- Identifying an organization's capital needs, timing, costs, and means of financing capital projects
- Preparing financial analysis of the organization's capacity to take on new projects
- Setting priorities amongst various requests
- Accurately reviewing and analyzing recommended projects along with priorities
- Preparing a document that will clearly show proposed projects, priorities, schedule of completion, and methods of funding
- Approval of the capital projects request by the organization's governing body, and adoption of the capital project budgets
- Periodically reviewing capital projects to ensure objectives and goals are met on a timely basis.

What is Capital Budgeting?

Capital budgeting is the process used to determine whether an organization's long term investments are worth pursuing. Correctly, budgeting for capital is important because the monetary investments will impact an organization for several years.

Atlanta Independent School System's Capital Projects Budgetary Strategy:

- Make certain Capital budget requests are aligned to the Atlanta Independent School System's Strategic Objectives
- Identify funding availability to efficiently and effectively meet the organization's capital needs

- Use Facility's Build Smart Master Plan as a guiding tool to help identify and track Atlanta Independent School System's Facilities immediate and future needs
- Assign urgency factors to projects to identify the a project's level of importance
- Ensure a Comprehensive Capital Management Strategy is reflected in the Build smart Plan, which encompasses projected changes in technology, demographics, population, and city development.
- Establish a spending policy that will allow the organization to accurately fund proposed projects

Current Atlanta Independent School System Capital Project Funding Sources:

General Fund Reserves-Proceeds from lease and/or sale of Board property and transfer from fiscal year 1999 general fund reserves that are approved by the Board of Education.

Capital projects that are funded by general Fund Reserves are construction, renovation, major maintenance, technology upgrades, equipment, land, and building purchases

SPLOST (Special Purpose Local Option Sales Tax)-Voter approved sales tax revenue proceeds, which does not exceed a period of time for five years. Atlanta Independent School System receives SPLOST proceeds from Fulton County and DeKalb County.

Capital projects funded by SPLOST proceeds are specifically identified in Referendum.

Fulton County SPLOST Activities:

- Upgrading security/safety issues at all schools
- Providing athletic fields and play fields improvements to support the physical education and athletic programs.
- Providing staff development and instructional support facilities

DeKalb County SPLOST Activities:

- Construction, renovations, modifications, additions, and priorities deemed priorities set forth in the Build Smart Master Facilities Plan.

Administrative Regulation - Capital

Atlanta Independent School System Chief Financial Officer shall establish guidelines and procedures to appropriately account for and classify eligible capital asset property, aligned with Government Accounting Standards Board (GASB) Statement 34, *Basic Financial Statements— and Management's Discussion and Analysis—for State and Local Governments* and GASB Statement 42, *Accounting and Reporting for Impairment of Capital Assets and for Insurance Recoveries*, GASB Statement 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, and GASB Statement 51, *Accounting and Financial Reporting for Intangible Assets*.

A fixed asset is property that meets all of the following requirements:

1. Is tangible or intangible and ready for its intended use.
2. Used in the operation of the school system's activities.
3. Has a useful life greater than one reporting period (one fiscal year).
4. Is of significant value.

CAPITALIZATION FOR FIXED ASSETS

Fixed assets may be acquired through donation, purchase, capital lease or may be self-constructed. Based on the type of acquisition, the following valuation guidelines should be used:

- Donated property will be the fair market value at the time of the donation.
- Purchased property shall be the “historical” initial cost, plus the trade-in value of any old asset given up, plus all costs related to placing the new asset into operation. Costs could include, but not limited to, the following:
 - Freight charges
 - Legal and title fees
 - Closing costs
 - Appraisal and negotiation fees
 - Surveying fees
 - Land-preparation costs
 - Demolition costs
 - Relocation costs
 - Architect and accounting fees
 - Insurance premiums and interest costs during construction

Self-constructed property will include all costs of the actual construction. When a capital asset is acquired, the funding source will be identified as either a governmental fund, proprietary fund or component unit.

The minimum thresholds to be used in the determination of whether to capitalize or expense an item are the following:

Class of Fixed Asset	Significant Value
Machinery & Equipment; Furnishings; Vehicles	\$ 50,000 or more
Buildings	\$ 50,000 or more
Building Improvements	\$ 50,000 or more
Land	Any Amount
Land Improvements	\$ 50,000 or more
Software	\$1,000,000 or more
Intangible Assets	\$1,000,000 or more

The capitalization threshold is applied to individual units of fixed assets rather than to groups. For example 50 desks at \$1,000 each would not be capitalized even though the total of \$50,000 meets the threshold.

Land

Land acquired by purchase is recorded at cost to include the amount paid for the land itself and any other costs. Land acquired by gift or bequest is recorded at the fair market value at the date of acquisition. When the land is acquired along with erected buildings, total cost is allocated between the land and buildings with value proportionate at the date of acquisition. Land is not a depreciable asset. Land will be capitalized, regardless of cost.

Land Improvements

Land Improvements may include such items as site work, sewer systems, parking lots, outdoor lighting, covered walkways, tennis courts, running tracks, grandstands, soccer fields, and baseball or softball fields.

Buildings

Buildings will be recorded at either their acquisition or construction cost. If a building is acquired through purchase, the capitalized cost should include the purchase price and other incidental expenses associated with acquisition. If a building is constructed, the capitalized cost should include all constructions costs such as architect payments, contractor payments, engineering fees, and miscellaneous expenses. Cost to furnish the building such as furniture and equipment will not be included in the building's capitalized cost. The constructed building will be capitalized upon completion of the project when it is deemed ready for its intended use. All the major component units of the building, such as HVAC, plumbing system, sprinkler systems, and elevators may be included in the capitalized cost of the building.

Building Additions

Building additions can be defined as self-standing structures or extensions to a pre-existing building. The costs of the additions will include all construction costs. Building additions will be capitalized separately and depreciated over the remaining useful life of the original structure, not over the useful life of the addition itself.

Building Improvements

- Component Units (HVAC, plumbing systems, sprinkler system, elevators, etc.):

When building component units are replaced, the new component unit will be capitalized separately and each old component will be disposed removing it from the Asset Management system. However, if the original component unit was included in the original construction cost, it will not be removed since it was not a separately valued component. The new component unit will be depreciated over the remaining useful life of the building.

- Major Renovations or Alterations:

Any major renovations or alterations within an existing building will be recorded at their construction costs and capitalized separately. These renovations or alterations will be depreciated over the remaining useful life of the original structure.

- Repairs:

Costs deemed to be for maintenance or repairs will be expensed in the current period regardless of amount.

Construction in Process

This includes all construction costs for buildings, building additions, building improvements or land improvements that are not complete and ready for their intended use by the end of the current fiscal year.

Machinery & Equipment; Furnishings; Vehicles

Costs to purchase machinery, equipment, vehicles or furnishings that are \$50,000 or more per item and have an average life of more than one year will be capitalized.

Works of Art and Historical Treasures

The District's works of art and historical treasures will not be capitalized.

Leased Assets

Operating leases will be capitalized if one or more of the following criteria are met and the chance of cancellation is low:

- Ownership is transferred by the end of the lease term.
- The lease contains a bargain purchase option.
- The lease term is greater than or equal to 75 percent of the asset’s service life.
- The present value of the minimum lease payment is greater than or equal to ninety percent (90%) of the fair market value of the asset at the inception of the lease.

Capital lease items are capitalized at the beginning of the lease period, regardless of when the title transfers. Capital leases are recorded at net present value of lease payments.

DEPRECIATION FOR FIXED ASSETS

Fixed assets will be depreciated over the estimated useful life of the asset. Factors that assist in determining an asset’s estimated useful life include the following:

- Assets present condition
- Use of the asset
- Construction type
- Industry or historical standards on how long an asset is expected to meet service demands.
- The length of the agreement or contract under which the asset was obtained, such as a capital lease.

Depreciation will be calculated using the straight-line method. The District will record depreciation expense on all capital assets, except for land. Depreciation will be calculated over the estimated useful life of the asset. The District will use the following estimations of the useful lives for assets:

Class of Fixed Asset	Estimated Useful Life
Land	n/a
Land Improvements	10 to 20 years
Buildings	20 to 50 years
Building Improvements	10 to 30 years
Furniture and Fixtures	3 to 15 years
Vehicles	5 to 8 years
Equipment	3 to 15 years

DISPOSITION OR REMOVAL FOR FIXED ASSETS

Assets may be removed from the Asset Management system for various reasons. Reasons for the removal of an asset may include, but are not limited to, the following:

- Donated
- Exchanged
- Demolished
- Damaged beyond repair
- Sold
- Surplus
- Theft
- Obsolescence

When fixed assets are sold or otherwise disposed of, the Asset Management system should be relieved of the cost of the asset and the associated accumulated depreciation. The appropriate depreciation will be taken the year of the disposal. Losses should be included in general government-type expenses; gains should be reported as general revenue.

IMPAIRMENT FOR FIXED ASSETS

The District shall evaluate annually prominent events or changes in circumstances affecting assets to determine whether an impairment of a capital asset has occurred. If a permanently impaired asset will continue to be used by the Atlanta Independent Schools System, the organization must determine the amount of impairment for purposes of reporting for any assets with a net book value of \$100,000 or more.

Measurement of the impairment will be dependent on the District's continued use of the asset.

- If the asset will no longer be used by the District, the lower of carrying value or fair value should be reported and disclosure should be made of the amount of the impaired assets that are idle at fiscal year-end.
- If the asset will continue to be used by the District, the asset should be written down based on nature of impairment and a loss reported.

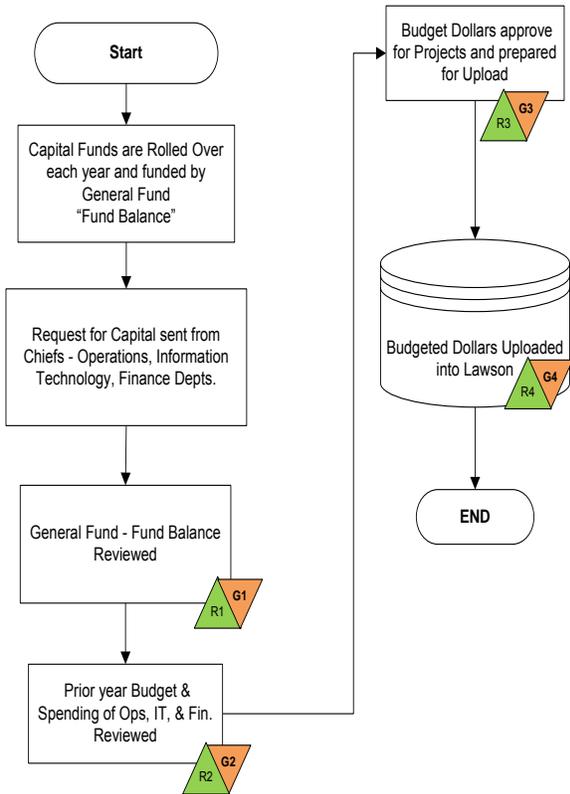
How the impairment loss is reported depends on whether the impairment is considered a program expense in the Statement of Activities or an operating expense in the Statement of Revenues, Expenses, and Changes in Fund Net Assets, a special item, or an extraordinary item. If the loss is reported as a program expense in the Statement of Activities, it should be reported as a direct expense of the program that uses or used the impaired capital asset.

ATLANTA INDEPENDENT SCHOOL SYSTEM Fiscal Year 2016 CAPITAL PROJECTS BUDGET DEVELOPMENT PROCESS FLOW

Atlanta Public School
Capital Fund - Budget Process

Budget Department – Capital Fund

CAPITAL



CAPITAL PROJECTS FUND

CAPITAL PROJECTS DESCRIPTION

Capital Projects Revenue Sources

The Georgia Legislature passed a law allowing school districts to establish a one-cent sales tax that would be used for capital projects or debt retirement. August of 2007, the City of Atlanta citizens voted and approved SPLOST III (Special Purpose Local Option Sales Tax) the five year funding source that assisted the school district in building new schools, supplying additional classrooms and equipment and technology needs of a growing school district. On November 8, 2011, more than 80 percent of voters who went to the polls in the city of Atlanta voted YES to extend SPLOST for five more years.

SPLOST IV proceeds will be used in every quadrant of the city. Investments will support everything from computers, security improvements and school buses to athletic facilities, school renovations and new school construction. SPLOST IV will run from July 1, 2012 until June 30, 2017. The estimated revenue, based on actual receipts, will be \$522.0M.

Capital Project Funds Fiscal Year 2016:

REVENUE

\$6,243,424

APPROPRIATIONS

\$6,243,424

SPLOST Funds Fiscal Year 2016:

REVENUE

\$144,900,961

APPROPRIATIONS

\$144,900,961

Budget Summary of Capital Projects Revenues and Expenditures

Three Year Comparison

REVENUE

	FY2014 Actual	FY2015 Budget	FY2016 Budget	Total
Other Local Revenue	\$3,368,321	-	-	\$3,368,321
State of Georgia	-	-	-	
Sales Tax Revenue	88,603,776	194,054,170	83,114,127	365,772,073
Investment Income	19,264	-	-	19,264
Fund Balance Transfer	-	9,190,880	68,030,258	77,221,138
Total	\$91,991,361	\$203,245,050	\$151,144,385	\$446,380,796

EXPENDITURES

	FY2014 Actual	FY2015 Budget	FY2016 Budget	Total
Salaries	\$575,709	\$406,000	\$301,924	\$1,283,633
Benefits	109,702	80,000	59,492	249,194
Professional Services	11,486,673	50,081,628	37,243,499	98,811,800
Purchased Property Services	4,907,301	5,285,700	3,930,742	14,123,743
Other Purchased Services	165,614	378,213	281,260	825,087
Supplies & Materials	4,443,772	14,836,365	11,033,151	30,313,288
Property	82,540,182	120,808,251	89,839,772	293,188,205
Other	10,850,913	11,368,892	8,454,544	30,674,349
Total	\$115,079,866	\$203,245,049	\$151,144,385	\$469,469,300

CAPITAL PROJECTS BUDGETS
SPLOST IV
Fiscal Year 2012 – 2017

REVENUE

Fiscal Year 2012 - 2017

SPLOST Proceeds	\$519,463,294
Interest Earnings	2,600,000
Reimbursements from State Capital Outlay	TBD
Contributions from Partnership Projects	TBD
Total Revenue	\$522,063,294

Appropriations
(by referendum categories)

Fiscal Year 2012 - 2017

Construction and Renovation of Schools (2)	\$330,500,000
-Critical HVAC Phase I Projects (3)	
Upgrading Bldg. Infrastructure and Systems (4)	44,286,802
Property Acquisition (5)	5,245,177
Upgrading Security & Safety Systems	8,152,284
Upgrading Athletic Fields and Playgrounds (6)	16,497,460
PE Equipment Upgrades and Replacement	3,340,101
Upgrading Technology Infrastructure (Tech)	40,000,000
Upgrading Educational Support Equipment (Tech)	6,000,000
Vehicle Replacement Refresh	17,035,532
Program Management (7)	9,805,938
COPS Debt Liquidation (8)	38,600,000
	\$519,463,294
Reserve for Appropriation	\$2,600,000
Total Appropriations	\$522,063,294

NOTES:

- 2) Construction of new buildings, additions or comprehensive renovations of existing buildings.
- 3) Funded from reduction in Construction, Security, Athletic fields, PE Equipment, and Vehicles.
- 4) Upgrades to individual building systems and components or cyclical replacements including but not limited to HVAC, plumbing, electrical, roofs, windows, doors, hardware, site utilities, finishes, FF&E, etc.
- 6) Renovation of Stadiums, Turf and Tracks at HSS, Field Lighting.
- 7) Program Management used as a balancing tool.
- 8) Payment of \$6.5m per year for 5 years to retire COPS debt for New N. Atlanta HS project.

CAPITAL PROJECTS BUDGETS
 SPLOST IV Detailed Construction and Renovation Budgets
 2012 - 2017
 February 2, 2015

Location	Original Project Budget	Proposed Project Budget	Status	Notes
Brown Middle	\$ 10,000,000	\$ 20,200,000	Underway	3, 9
Lin, Mary Elementary	\$ 15,000,000	\$ 18,100,000	Underway	2, 6, 9
Long Middle	\$ 10,000,000	\$ 17,200,000	Underway	7, 9
Northwest Transportation Center	\$ 6,000,000	\$ 6,000,000	Delayed	
Rivers Elementary	\$ 20,000,000	\$ 28,000,000	Completed	2, 8, 9
Springdale Park Elementary	\$ 10,000,000	\$ 10,500,000	Completed	
Sylvan Middle	\$ 28,000,000	\$ 38,700,000	Underway	2, 8, 9
Young Middle	\$ 10,000,000	\$ 10,800,000	Underway	
Inman Middle	\$ 30,000,000	\$ 13,000,000	Delayed	
Bunche Middle	\$ 24,000,000	\$ 32,900,000	Underway	2, 4, 9
Boyd Elementary	\$ 11,000,000	\$ 11,000,000	Underway	2
Brandon Primary Center	\$ 9,000,000	\$ 9,700,000	Underway	
Kennedy Middle	\$ 10,000,000	\$ -	Unfunded	
Kimberly Elementary	\$ 9,000,000	\$ 9,000,000	Underway	2
Parks Middle	\$ 10,000,000	\$ -	Unfunded	2
Sutton MS	\$ 1,000,000	\$ 800,000	Completed	
Gideons Elementary	\$ 10,000,000	\$ 6,500,000	No activity	1
Grove Park Elementary	\$ 4,000,000	\$ 4,000,000	No activity	1
King, M.L. Middle	\$ 6,000,000	\$ 17,000,000	Underway	5
Woodson Elementary	\$ 13,000,000	\$ 8,400,000	No activity	1, 2
Subtotal		\$ 261,800,000		80% planning target
Beecher Hills Elementary	\$ 9,000,000	\$ 6,600,000	No activity	1
Fain Elementary	\$ 9,200,000	\$ 9,200,000	No activity	2
Subtotal		\$ 277,600,000		85% planning target
Humphries Elementary	\$ 9,600,000	\$ 6,400,000	No activity	1
Hutchinson Elementary	\$ 8,300,000	\$ 5,000,000	No activity	1
Stanton, D.H. Elementary	\$ 10,000,000	\$ 6,500,000	No activity	1, 2
Subtotal		\$ 295,500,000		90% planning target
Toomer Elementary	\$ 2,000,000	\$ 2,000,000	No activity	
West Manor Elementary	\$ 5,000,000	\$ 5,000,000	No activity	
Subtotal		\$ 302,500,000		95% planning target
Venetian Hills Elementary	\$ 20,000,000	\$ 20,000,000	No activity	2
Forrest Hill Academy	\$ 3,200,000	\$ 3,200,000	No activity	
WPBA Facility	\$ 8,200,000	\$ 3,809,440	No activity	
Subtotal				100% of authorization received
Total	\$ 330,500,000	\$ 329,509,440		

Proposed project budgets are estimates and are subject to change

NOTES

- 1) HVAC needs will be accomplished under the Critical HVAC Phase I Projects
- 2) Former SPLOST III projects.
- 3) Original scope was a classroom addition; scope changed to include new cafeteria, new media center and new fine arts spaces.
- 4) Original scope was major renovation; scope changed to include new gymnasium, auditorium, and fine arts spaces.
- 5) Original scope was a select renovation; scope changed to include enhancements related to the King/Coan merger.
- 6) Original scope was for a classroom addition; scope changed to include additional classrooms.
- 7) Original scope was a classroom addition; scope changed to include a new auditorium and expanded administration.
- 8) Original scope was a renovation and minor expansion; scope changed to increase student capacity. Renovation was changed to totally new construction.
- 9) In 2011, original project budgets estimated at ~\$185 per square foot. In 2014, construction costs were ~\$230 per square foot.

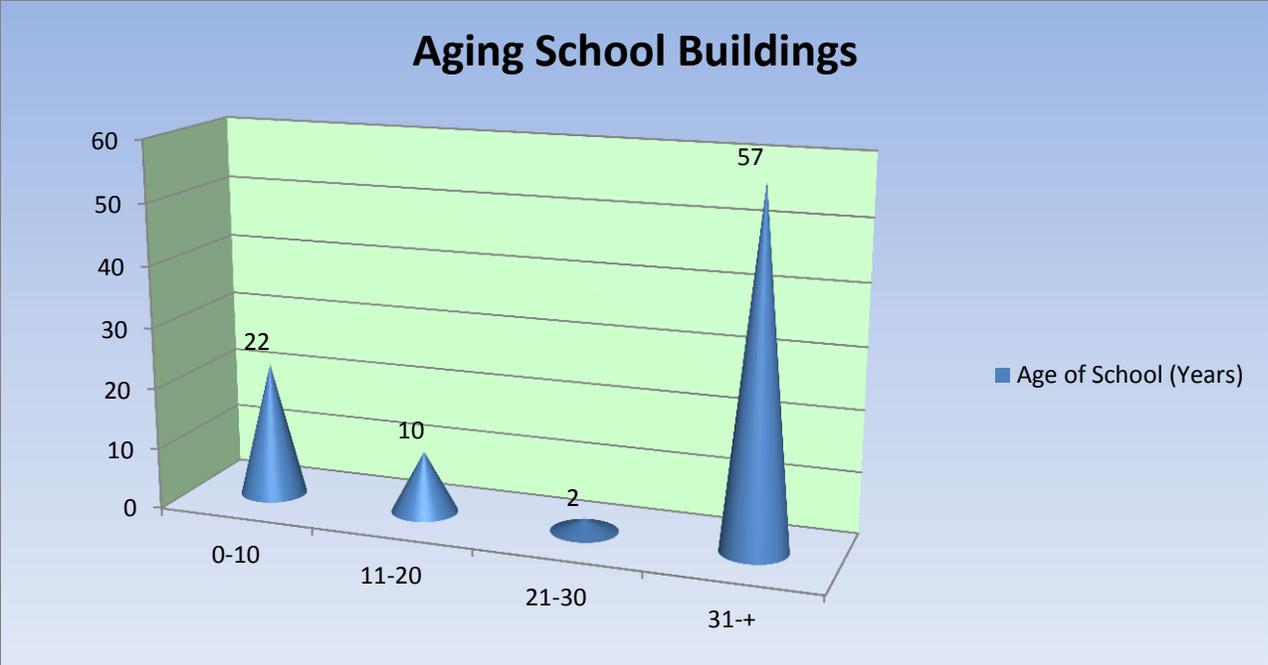
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Capital Projects Summary Fiscal Year 2015-2016

Location	Project	Architect	Comments
Boyd ES	Renovation	J.W. Robinson	Complete Design Narrative and obtain sign-off. Plan for summer 2015 start.
Brandon Primary	Gym and Classroom Addition	Richard Whittschiebe	Design Narrative approved. Proceeding with design. Plan for winter 2015 start.
Brown MS	Classroom Addition	Cooper Carry	Reconcile scope with budget before proceeding with design. Plan for summer 2015 start.
Bunche MS	Renovations and Additions	Cooper Carry	Demolition, utilities and site underway. Plan for Jul 2015 completion.
Inman MS	Additions and Modifications	BRPH	Design narrative approved. Proceeding with design. Plan for winter 2015 start
Kennedy MS	Renovation for Career Academy	TBD	Hold pending development of program
Kimberly ES	Renovation	R. L. Brown	Complete sign-off of Design Narrative. Proceed with design. Plan for summer 2015 start.
King M.L., MS	Select Renovations	TBD	Evaluate Architect proposals
Long MS	Classroom Addition	BRPH	Proceeding with design. Plan for winter 2015 start.
Mary Lin ES	Classroom addition and select improvements	Goode Van Slyke	Proceeding with site work and construction. Plan for Jul 2015 completion.
Northwest Transportation Center	Complete design and permitting for project on former Pitts ES site	N/A	Complete Design. New ED reviewing drawings. Evaluate CM proposals. Update budget based on final scope and market
Parks MS	Renovation for Career Academy	TBD	Hold pending development of program
Rivers ES	New school	Collins Cooper Carusi	Proceeding with demolition, site work and construction. GDOE Approved site. Plan for Dec 2014 completion
Springdale Park ES	Gym and Classroom Addition	Perkins+Will	Proceeding with site work and construction. Plan for Aug 2014 completion
Sylvan Hills MS	New School	Stanley, Love-Stanley	COA site permit issued. Site work underway. GDOE approved site. Plan for Jul 2015 completion
Young MS	Classroom addition	Perkins+Will	Proceeding with design. Plan for winter 2015 start.
Arkwright ES	Complete design, drawings and permitting for demolition	N/A	Hold pending direction from ATLANTA INDEPENDENT SCHOOL SYSTEM Repurposing Committee
Beecher ES	Install Portables	N/A	Install one double portable summer 2014
Bolton Academy	Drainage Improvements	N/A	Assess needs. Define scope
CLL	Finalize CLL Facility Master Plan	N/A	Review Executive Summary with senior admin and publish
CLL	2 nd floor- Construct office in Board suite	N/A	Hold pending results of CLL master plan
CLL	Safety & Security office modifications	N/A	Complete. Check HVAC operation
CLL	8 th Floor (Organizational Advancement)	N/A	Complete design and pricing
CLL	Dispatch Center Modifications	TBD	Complete design and pricing
Coan MS	Consolidate Coan and King in Coan facility	N/A	Improvements for Coan/King merger and relocation underway

Location	Project	Architect	Comments
Continental Colony ES	Close-out renovation	Goode Van Slyke	Obtain LEED Certification
Cooper Street ES	Complete abatement and demolition	N/A	Remove all fencing. Complete. Close-out
Crim HS	Nutrition Office Modifications	N/A	Hold pending CTAE needs assessment. Review proposal
Crim HS	Culinary Kitchen Modifications	N/A	Define scope with Dr. Maze. Issue RFP
CSK Academy	Fill sink-hole adjacent to light pole	Collins Cooper Carusi	C.D. Moody will not complete. Landscape contractor to complete
District Wide	Install Carbon Monoxide(CO) Detectors	N/A	Underway
District Wide	Facilities Master Plan Needs Assessment	N/A	Correct individual school score/reality inconsistencies
District Wide	Gymnasium Lighting Upgrade	N/A	B.Bailey to issue RFP
Douglass HS	Baseball Field Conversion for Softball	N/A	Do not move forward per Athletics
Dunbar ES	Complete HVAC modifications	N/A	Underway. Complete repairs summer 2014
English Ave. Primary	Complete design, drawings and permitting for demolition	N/A	Work underway
Fain ES	Enclose Cafeteria	N/A	Enclosure and HVAC modifications underway
Fencing	Complete projects at BEST, Connaly, CSK & Usher	N/A	Work underway
Fencing	Complete projects for Carver	N/A	Define scope
Grady HS	Create Bus Drive on 8 th street and parking in Stadium	TBD	Complete Design and pricing
Grady HS	Create Engineering Labs	N/A	Assess needs. Define scope
Harper/Archer MS	HVAC Renovation	N/A	Complete winter T&B. Close out
Harper/Archer MS	Renovate Planetarium	TBD	To be completed by PTA
Humphries ES	Construct Clinic	TBD	Assessing capital request
Lakewood ES	Complete design, drawings and permitting for demolition	N/A	Hold pending direction from ATLANTA INDEPENDENT SCHOOL SYSTEM Repurposing Committee
Lakewood Stadium	Complete construction of new stadium	Manley Spangler Smith	LEED Silver Certification received. Close out AE contract
M. Jackson HS	Complete Renovations and additions	Perkins + Will	Complete additional bus canopy installation. Close out CM and AE contracts.
Mays HS	Complete renovations and additions	Perkins + Will	LEED Silver Certification received. Close out AE contract
Mays HS	Complete renovations and additions	Perkins + Will	Monitor sink hole
Morningside ES	Install synthetic turf field	N/A	To be completed by PTA
Morningside ES	Create reception area at Media Center entry	N/A	Design complete. Review proposal. Issue NTP
New N. Atlanta HS	Complete Renovations and additions	Cooper Carry (w/Paul Cheeks)	Complete punch list. Review completion of site, perimeter road, exterior lighting, etc. Close out contract. Issue deductive CO.
Stanton F.L ES	Complete Brick skin and structural repairs	N/A	Work underway

Location	Project	Architect	Comments
Sutton MS	Make modifications for additional Classroom space	N/A	Design complete. Review proposal. Issue NTP
Synthetic Turf	Install Turf Fields at HS sites	N/A	BEST Academy, Carver HS, CSK academy, S. Atlanta HS and Washington HS. Schedule dependent on funding
Therrell HS	Complete renovations and additions	PerkinsWill	LEED Silver Certification received. Close out AE contract
Therrell HS	Add second Safe Room	N/A	Define scope, issue RFP. STEM school
Therrell HS	Provide ADA access to fields	TBD	Complete design and pricing
Washington HS	Renovate Athletic Training Room	N/A	Design Complete. Review proposal
Washington HS	Select Maintenance and Capital Improvement Projects	N/A	Projects underway. Provide regular updates. Added Main Building HVAC Retro Commissioning
Whitefoord ES	Renovate Clinic	KronbergWall	Review drawings. To be completed by Whitefoord Inc.
Young MS	Door and Hardware Repairs and Upgrades	Perkins Will	RFP issued to KBR

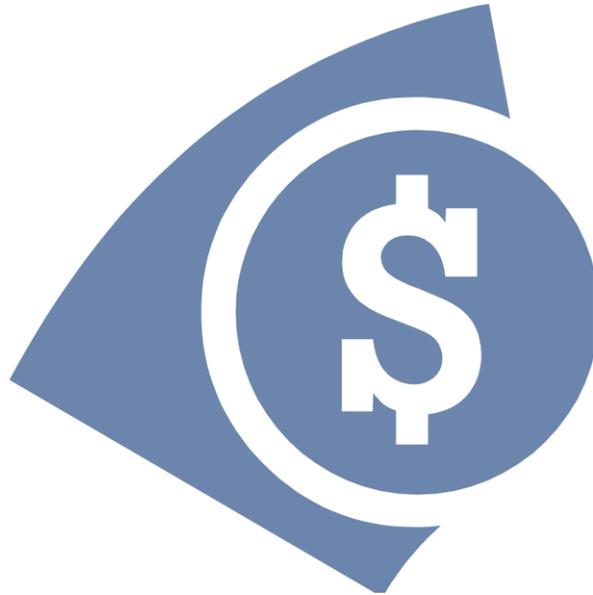


As the district’s schools age, it is imperative that proper renovations, repairs and maintenance, along with appropriate remodeling to accommodate current programs, be kept up to date to insure buildings functionality for there useful life. Over 62.0% of all the Atlanta Independent School System buildings were built over 30 years ago. SPLOST and Capital funds have been utilized to remodel and update many current locations as well as building new school houses all together. The District is committed to improving its technology capabilities by providing up to date equipment for the students and staff to prepare them for the future and make them more productive. For Fiscal Year 2015 the plan calls for spending \$100 million on equipment repairs as well as building upgrades and renovations and vehicle refreshes and field improvements. The Capital and SPLOST plans are reviewed and modified as appropriate each year.

CAPITAL PROJECTS Positions

Position Title	Fiscal Year 2015 Budget	Fiscal Year 2016 Budget
ADMIN ASST I	0.8	0.8
ADMINISTRATIVE SERVICES SUPERV	0.3	0.3
PROJECT ASSISTANT	0.8	0.8
ACCOUNTANT	2	2
PROJECT MANAGER	2.4	2.4
DIRECTOR of Capital Projects	0.8	0.8
DIRECTOR ADMIN & MGT	0.1	0.1
EXECUTIVE DIRECTOR	0.4	0.4
Energy & Environmental Service Manager	0.2	0.2
Contract Services Administrator	0.2	0.2
ACCOUNTING SUPERVISOR	0.8	0.8
MGR FIN BUS PROCESS	0.5	0.5
Planner	0.1	0.1
Engineer Technician	0.8	0.8
	10.2	10.2

Positions for fiscal year 2016 currently not available



Debt Service

Debt Service

Revenue

Fund	FY2014 Actual	FY2015 Budget	FY2016 Budget
Debt Services	\$2,385,690	\$2,000,919	\$2,006,359
Total	\$2,385,690	\$2,000,919	\$2,006,359

Expenditures

	FY2014 Actual	FY2015 Budget	FY2016 Budget
Salaries	\$-	\$-	\$-
Employee Benefits	-	-	-
Professional Services	-	-	-
Purchased Property Services	-	-	-
Other Purchased Services	-	-	-
Supplies & Materials	-	-	-
Property	-	-	-
Other	1,825,879	2,000,919	2,006,359
Other Uses	-	-	-
Total	\$1,825,879	\$2,000,919	\$2,006,359

Long-Term Debt Activity Fiscal Year 2014

Outstanding Long-Term Debt (in millions)

	2013	2014	Change
Capital leases	\$6.0	\$4.7	-21.0%
Intergovernmental agreement- City of Atlanta	16.3	15.1	-7.1%
ERS, Inc. (COPS, Series 2006/2007)	7.1	6.3	-10.5%
ERS, Inc. (COPS, Series 2011A)	72.4	72.4	0.0%
ERS, Inc. (COPS, Series 2011B)	26.0	19.9	-23.2%
Unamortized premium 2011B	1.8	1.0	-39.4%
Compensated absences	5.1	5.0	-1.7%
Contingent Liabilities - Legal	0.5	1.19	128.8%
Workers' compensation	5.44	5.81	6.8%
Total	\$140.9	\$131.9	-6.3%

Long-term debt outstanding decreased by roughly \$8.9 million or 6.3%. The decrease was primarily due to scheduled principal payments and the current fiscal year's amortization of the premium associated with the Certificates of Participation issued in fiscal year 2011.

The City of Atlanta has issued various annual general obligation bonds and general obligation refunding bonds on behalf of the Atlanta Independent School System. The debt service for these bonds has been funded through the school system's bonded debt portion of the annual tax levy. The bonded debt portion of property taxes collected by the City of Atlanta on behalf of Atlanta Independent School System is retained by the City and used to pay the annual debt service on outstanding bonds.

Georgia Code: OCGA 20-2-506 Upper limitation on the total annual payments that can be made by school districts for multiyear lease, purchase or lease purchase contracts and intergovernmental contracts for acquisition of goods, materials, real and personal property, services and supplies. Principal and interest payments made on capital and operating leases during year cannot exceed 7.5% of total taxes and other funds for all governmental fund types.

Debt Service Fund policy & Legal Requirements

The school district legal debt limit is 10.0% of the net assessed valuation for bond purposes. Atlanta Independent School System debt is well below this limit.

Georgia Code: OCGA 20-2-506

Upper limitation on the total annual payments that can be made by school districts for multiyear lease, purchase or lease purchase contracts and intergovernmental contracts for acquisition of goods, materials, real and personal property, services and supplies.

Principal and interest payments made on capital and operating leases during year cannot exceed 7.5% of total taxes and other funds for all governmental fund types.

At June 30, 2014 payments due by fiscal year which includes principal and interest for these items are as follows:

Fiscal Year Ending	Capital Leases		Intergovernmental Agreements City of Atlanta	
	Principal	Interest	Principal	Interest
2015	1,297,777	115,213	1,264,500	736,419
2016	1,331,332	81,730	1,325,750	680,609
2017	1,045,535	47,168	1,333,000	621,974
2018	1,078,207	23,897	1,242,625	463,107
2019	-	-	1,306,500	408,188
2020-2024	-	-	6,805,375	1,127,522
2025-2027	-	-	1,889,875	94,298
Total Principal and Interest	\$4,753,381	\$268,008	\$15,167,625	\$4,132,117

Fiscal Year 2016 Lease Payment Information

Bank	Lease Name/Type	Owner	Payment Date	Payment Amount –FY2016	Portion of Payment To be applied Toward		Obligation Number	Lease Origination Date	Lease End Date	Nominal Annual Rate
					Interest	Principal				
Regions*	ERS – Regions Bk	Instruction	Monthly	\$968,633.70	\$230,529.36	736,249.98	N/A	26-Oct-06	01-Mar-22	4.13%
US Bank*	QSCB, Series 2011A	Treasury	01-Sep-15	\$184,956.10	\$184,956.10	-	N/A	23-Jun-11	01-Mar-27	
US Bank*	COPS Series 2011B	Treasury	01-Sep-15	\$341,375.00	\$341,375	-	N/A	23-Jun-11	01-Mar-17	
Wells Fargo	21147767/Buses	Transportation – John Franklin	01-Nov-15	\$313,527.70	\$13,041.11	\$300,486.59	#2114767	01-Nov-07	01-Nov-17	4.34%
US Bank*	QSCB, Series 2011A	Treasury	01-Mar-16	\$184,956.10	\$184,956.10	-	N/A	23-Jun-11	01-Mar-27	
US Bank	COPS Series 2011B	Treasury	01-Mar-16	\$7,001,375	\$341,375	\$6,660,000	N/A	23-Jun-11	01-Mar-17	4.34%
Regions	ERS – Regions BK	Instruction	25-Feb-15	\$833,486.09	\$133,486.09	\$700,000	N/A	26-Oct-06	01-Mar-22	4.13%
Wells Fargo	1978915/40 Buses	Transportation – John Franklin	30-Mar-16	\$303,523.79	\$11,479.51	\$292,044.28	#1978915	19-Jul-06	30-Mar-16	3.92%
Wells Fargo	1994052/Buses	Transportation – John Franklin	30-Mar-16	\$16,699.47	\$614.94	\$15,644.29	#1994052	14-Sep-06	30-Mar-15	3.92%
JP Morgan Chase	Buses	Transportation – John Franklin	01-Apr-16	\$779,132.27	\$32,115.58	\$747,016.69	#0891-002	01-Apr-12	01-Apr-18	1.41%
TOTAL – FY'16				\$10,093,738.89	\$1,340,442.70	\$8,751,441.83				

*Interest Payment Only

Fiscal Year 2015– 2016 ATLANTA INDEPENDENT SCHOOL SYSTEM Budget Changes and Reductions

The Atlanta Board of Education approved \$685.0 million for the Fiscal Year 2015 – 2016 general fund operating budget. Our goal is to provide an engaging environment that fosters student achievement.

The Fiscal Year 2016 General Fund Budget increased the budget from an approved budget in Fiscal Year 2015 of \$657,591,810 to a Fiscal Year 2016 budget of \$685,600,000.

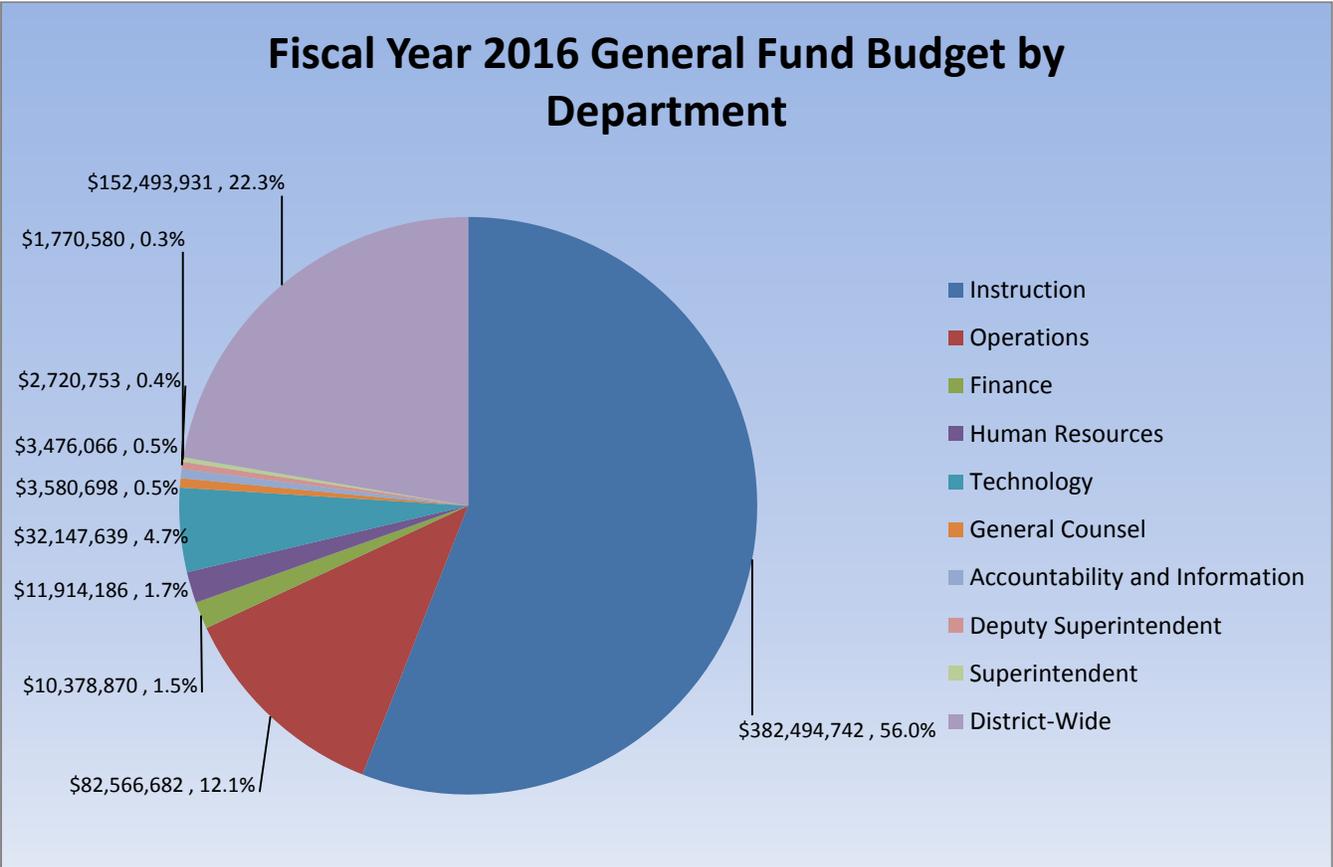
This budget strives to right-size the district in alignment with the new operating model and begins cluster planning. To that end, this budget creates efficiencies in central administration (\$5.8 million) and school administration (\$2.3 million) and provides funding for school and cluster flexibility (\$14.1 million), empowering local decision-making. Such flexibility and autonomy at the school level enables principals to develop staffing plans and invest resources in alignment with the District's academic standards of service.

As the District prepares for its implementation of a charter system operating model and started the process to adopting a multi-year budget strategy, this budget features the following:

- Providing flexibility and autonomy at the school level for principals to develop staffing
- Plans and invest resources in alignment with the District's academic standards of service
- Evaluating all funding requests for alignment to the District's mission and vision
- Identifying the resources required to support enrollment trends and to implement strategic priorities, initiatives, and budget parameters
- Reducing general administration and central administration costs to redirect resources to support strategic priorities including initial efforts to right-size the District at the school level
- Accelerating a tax-neutral strategy for pension benefits
- Leveraging new revenue options

General Fund Changes – Fiscal Year 2016

Division	FY2015 Amended Budget	FY2016 Approved Budget	Difference
Instruction	\$370,038,175	\$382,494,742	\$12,456,567
Operations	83,891,139	82,566,682	-1,324,457
Finance	11,239,705	10,378,870	-860,835
Human Resources	10,800,977	11,914,186	1,113,209
Board	1,772,075	2,028,324	256,249
Information and Technology	33,070,960	32,147,639	-923,321
General Counsel	3,628,793	3,580,698	-48,095
Accountability and Information	3,921,509	3,476,066	-445,443
Superintendent	1,624,821	1,770,580	145,759
Deputy Superintendent	2,541,795	2,720,753	178,958
District-Wide	135,061,861	152,493,931	17,432,070
Total	\$657,591,810	\$685,600,000	\$27,980,661



Atlanta Independent Schools System

Department Budget

Fiscal Year 2016

Curriculum and Instruction

The Department for Curriculum and Instruction helps to promote student success by providing access to cutting edge services such as educational technologies, professional learning opportunities for the district's instructional staff, physical education development, and the implementation of a rigorous math and science curriculum.

The department's outreach extends beyond our classrooms and schools to encompass Atlanta Independent School System parents, communities and stakeholders.

Mission Statement:

To provide our students with rigorous instructional programs that foster student success in school and life.

Vision Statement:

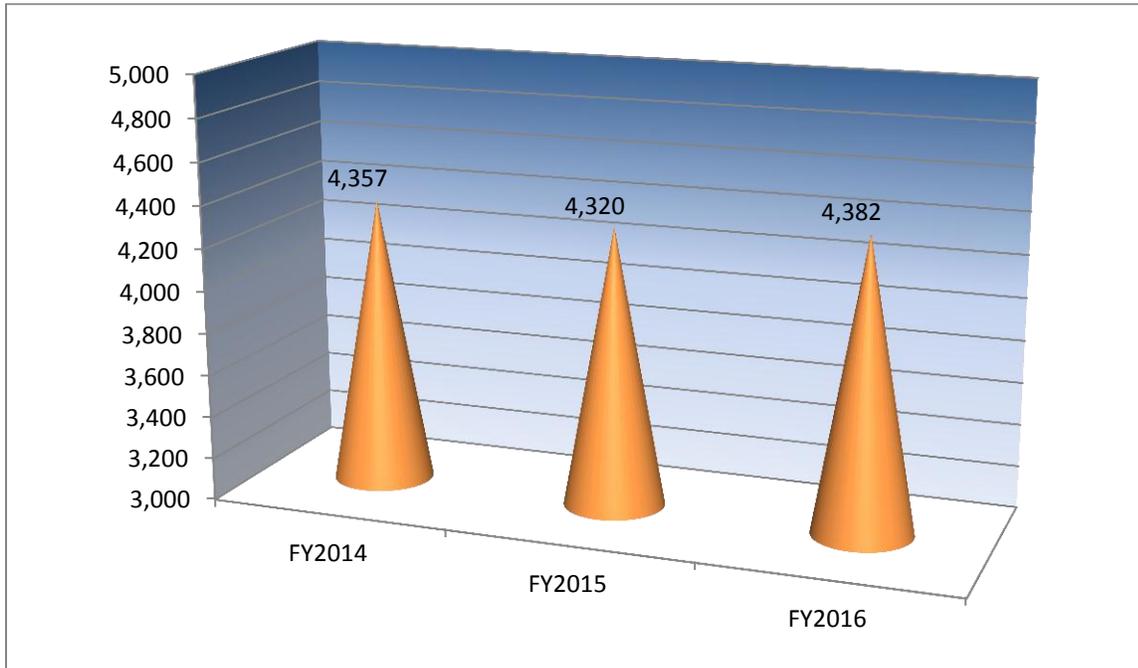
The Department of Curriculum and Instruction will enrich the learning experiences of all students by creating a culture of continuous inquiry, experimentation, improvement and learning within system and district teams to maximize student achievement.

Curriculum and Instruction

Department Description - The Department for Curriculum and Instruction helps to promote student success by providing access to cutting edge services such as educational technologies, professional learning opportunities for the district's instructional staff, physical education development, and the implementation of a rigorous math and science curriculum.

	Actual FY2014	Amended FY2015	Approved FY2016
Salaries	\$259,102,280	\$262,748,525	\$269,931,163
Benefits	73,522,847	85,211,400	89,067,178
Professional Services	3,372,684	7,391,815	9,053,406
Purchased Property Services	1,335,525	2,111,147	1,710,213
Other Purchased Services	3,583,003	4,264,874	4,770,992
Supplies	7,341,805	8,051,305	7,928,981
Property	803	5,000	5,000
Other Objects	64,908	254,110	361,710
Other Uses	0	0	0
Total	\$348,323,853	\$370,038,175	\$382,494,742

Division Staffing History



Position Summary

Curriculum and Instruction

Positions by Program Fiscal Year 2016

Program Name	# of Positions
1084 - Early Intervention Program	200
1101 - School Administration	401.5
1200 - Classroom Instruction	2,139
1202 - Kindergarten	182
1215 - Remedial Education	56
1230 - Reading/Language Arts	3
1235 - Foreign Language	1
1237 - ESOL/Bilingual	70
1243 - Mathematics	3
1248 - Science	2
1255 - Social Science	2
1261 - Athletics PE Instruction	5
1264 - Art	0
1266 - Physical Ed. Elementary	2
1267 - Music	0
1268 - Fine Arts	2
1269 - Band	0
1270 - Orchestra	0
1271 - Performing Arts	0
1277 - JROTC (Army)	45
1301 - Exceptional Children	610
1303 - Gifted and Talented	142
1309 - Social Work Services	34
1310 - Health	24
1507 - Teaching and Learning	11
1509 - Psychologists	21
1510 - Counseling	105.5
1512 - Office of Student Services	3
1513 - Testing and Assessment	0
1597 - Parental Involvement/Comm Alliances	1
1598 - Student Programs and Services	63
1610 - Deputy Superintendent - Instruction	5
1627 - Forrest Hill Academy	4
1629 - Exceptional Children - Admin	20
1642 - Records Center	2
1674 - West Region	2
1675 - South Region	3
1676 - East Region	2
1677 - North Region	0

Program Name	# of Positions
1678 – Office of High Schools	6
1693 - Student Placement and Appeals	4
1696 - Flexibility	129.7
2405 - Career Education	76
Grand Total of Positions	4,382

Fiscal year 2016 Budget Changes:

- 3.0 million dollars to properly service special education students.
- The budget includes \$5.0 million in appropriations, which is distributed based on enrollment, for cluster planning. The District will use these allocations to ensure additional quality programming based on each cluster's needs.

Finance

The Office of Finance's goal is to maximize the use of available funds and resources in direct support of student achievement and success. With projected revenues of approximately \$685.0 million for fiscal year 2015-2016, the department operates on budget driven by strategic initiatives. Daily operations include safeguarding assets, recording liabilities and revenue, and assuring timely payment of authorized expenditures. Each year, the Office of Finance oversees the development and implementation of the district's annual budget with a focus on channeling maximum resources to the classroom. The department also manages the allocation of funds to support operations, transportation, enhanced technology and capital improvements. By vigilantly gathering, recording and monitoring funds, the Office of Finance strives to provide transparency in accounting procedures so that Atlanta citizens can effectively track return on investment in the funding public education.

Department Mission

To support the educational efforts of the district by allocating fiscal resources to meet the district's goals and objectives.

Department Vision Statement

To be the most valued department at Atlanta Independent School System. We offer sound fiscal guidance and superior financial information.

Department Strategic Goals

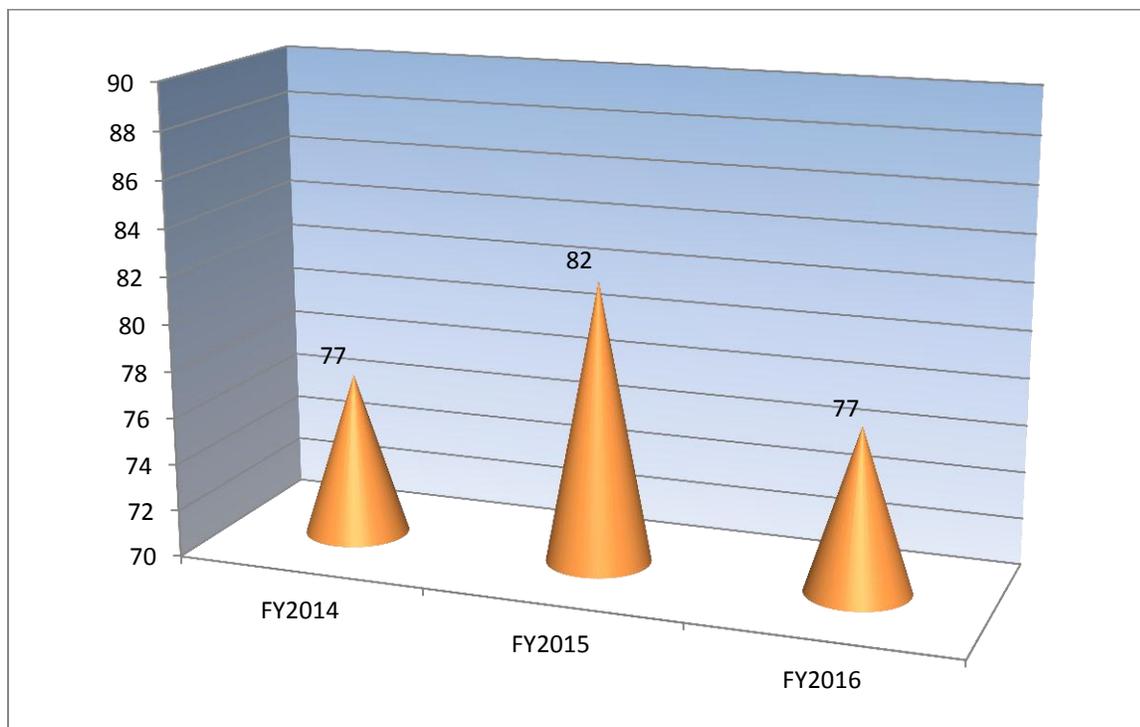
1. Facilitate and prepare district spending plan in alignment with district initiatives and student achievement.
2. Drive accountability and truth-in-budgeting through enhanced transparency and customer support model.
3. Utilize available technology and related resources to support our goals.

Finance

Department Description- *The Office of Finance's goal is to maximize the use of available funds and resources in direct support of student achievement and success. Daily operations include safeguarding assets, recording liabilities and revenue, and assuring timely payment of authorized expenditures.*

	Actual FY2014	Amended FY2015	Approved FY2016
Salaries	\$4,759,611	\$5,931,590	\$5,243,603
Benefits	1,088,115	1,692,604	1,575,498
Professional Services	562,794	1,089,050	737,670
Purchased Property Services	1,727	32,978	29,421
Other Purchased Services	203,974	2,009,462	2,138,881
Supplies and Materials	243,986	366,264	548,015
Property	-	-	-
Other Purchased Services	58,175	117,757	105,782
Other Uses	-	-	-
Total Budget	\$6,918,382	\$11,239,705	\$10,378,870

Division Staffing History



Finance

Position Summary

Finance

Positions by Program Fiscal Year 2016

Program Name	# of Positions
1614 – Administrative Services	3
	10
7630 – Purchasing & Supply Services	
7631 – Risk Management	8
7635 – Budget Department	6
7638 – Accounting	8
7640 – Accounts Payable	7
7641 – Financial Services	8
7666 – Payroll	8
7667 – School Based Accounting	9
	3
7668 – Treasury Services	
7683 – Grants Accounting	7
Grand Total of Positions	77

Operations

Our core business is student achievement through quality instructional programs. However, we understand that a number of business operational factors contribute indirectly to student achievement. We are committed to:

- maintaining a safe, clean environment for our students
- providing students with safe, environmentally friendly transportation
- managing an efficient school nutrition program

Thanks to the support of Atlanta's taxpayers who have voted three times to pay an additional one penny in sales tax, we have created 21st century learning environments for our students that are designed to enhance teaching and learning. Since 1999, we've completed 41 renovations, built 14 new schools and made upgrades to 11 schools in order to create state-of-the-art learning environments.

Aside from facilities construction and maintenance, the department also is responsible for providing safe and efficient transportation, nutritional meals, and security services for all schools and district offices.

Mission Statement:

The Atlanta Independent Schools Operations Division supports Atlanta Independent Schools ' mission by providing safe, secure, high quality and clean environments, safe and timely transportation, and healthy meals to promote improved student achievement.

Vision Statement:

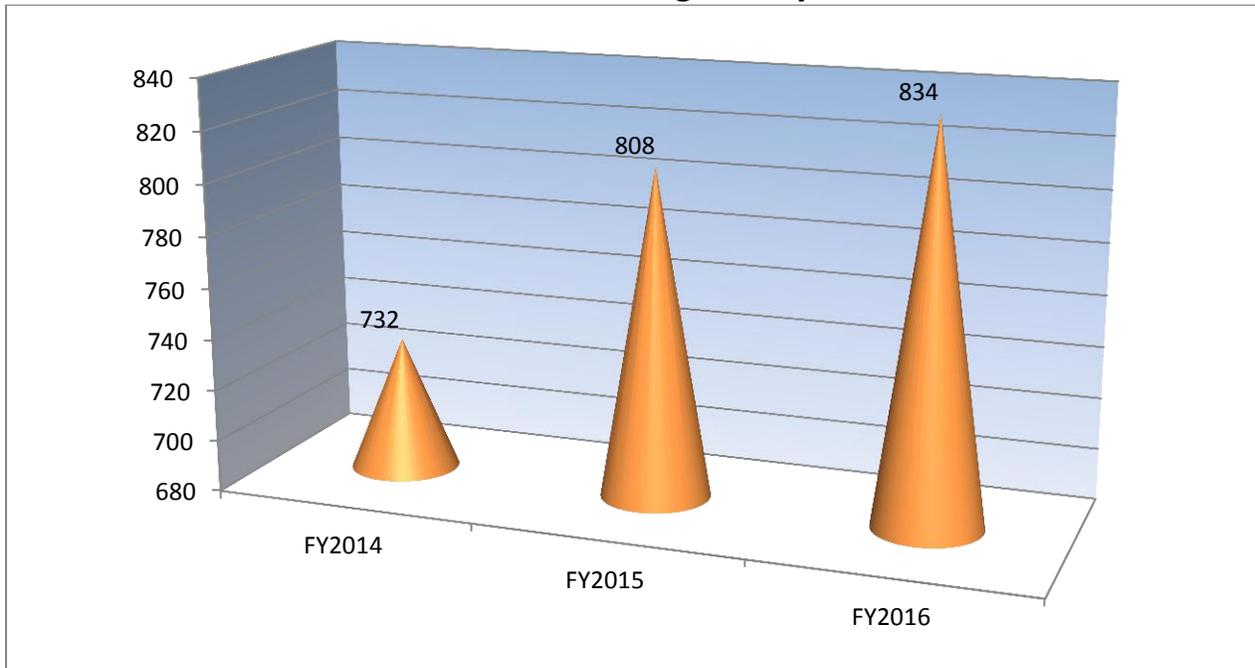
Lead the nation in our commitment to (1) service excellence, (2) hiring and developing highly skilled personnel, (3) enhancing district safety and security practices and processes through the use of next generation technology, customization of services and through building and sustaining strategic partnerships, (4) being well-trained, cohesive, and accountable for the department's work while remaining aligned with the district's mission.

Operations

Department Description – Our core business is student achievement through quality instructional programs. However, we understand that a number of business operational factors contribute indirectly to student achievement.

	Actual FY2014	Amended FY2015	Approved FY2016
Salaries	\$ 30,174,199	\$30,280,164	\$26,639,814
Benefits	4,394,368	9,962,546	8,900,734
Professional Services	2,937,050	3,150,067	2,480,517
Purchased Property Services	14,724,058	13,730,945	14,203,477
Other Purchased Services	5,609,260	6,935,729	9,537,293
Supplies and Materials	21,695,334	19,770,088	20,613,854
Property	733,331	31,600	69,000
Other Objects	18,335	30,000	121,993
Other Uses	-	-	-
Total Budget	\$80,285,935	\$83,891,139	\$82,566,682

Division Staffing History



**Position Summary
Operations**

Positions by Program Fiscal Year 2016

Program Name	# of Positions
6520 – Security	9
6521 – Safety	8
6619 – Transportation Services	458
6632 – Warehouse Services	8
6644 – Deputy Superintendent – Operations	3
6691 – CLL Building Operations	1
6700 – Facilities Services	12.3
6701 – Building Operations	163
6703 – Utilities	2.8
6704 – Fleet Maintenance & Operations	8
6705 – Carpentry, Masonry, Metal, Glazing and Roofs	7
6706 – Electrical	7
6707 – Field Program Administration	73
6710 – Grounds and Pest Control	6
6711 – HVAC/Facility Systems & Equipment	26
6712 – Painting	10
6713 – Plumbing	7
6714 – Program Administration	20
6716- Custodial Support	1
6720 –Facilities Planning and Construction	3.7
Grand Total of Positions	834

Human Resources

Mission

Our mission in the Human Resource Services Division is to recruit, develop, and retain outstanding employees committed to fostering educational excellence.

Vision

The vision of the Atlanta Independent School System Human Resources Division is to be recognized as a world class organization that supports the recruitment and retention of outstanding employees that will enhance the district's vision for student achievement.

Belief Statements

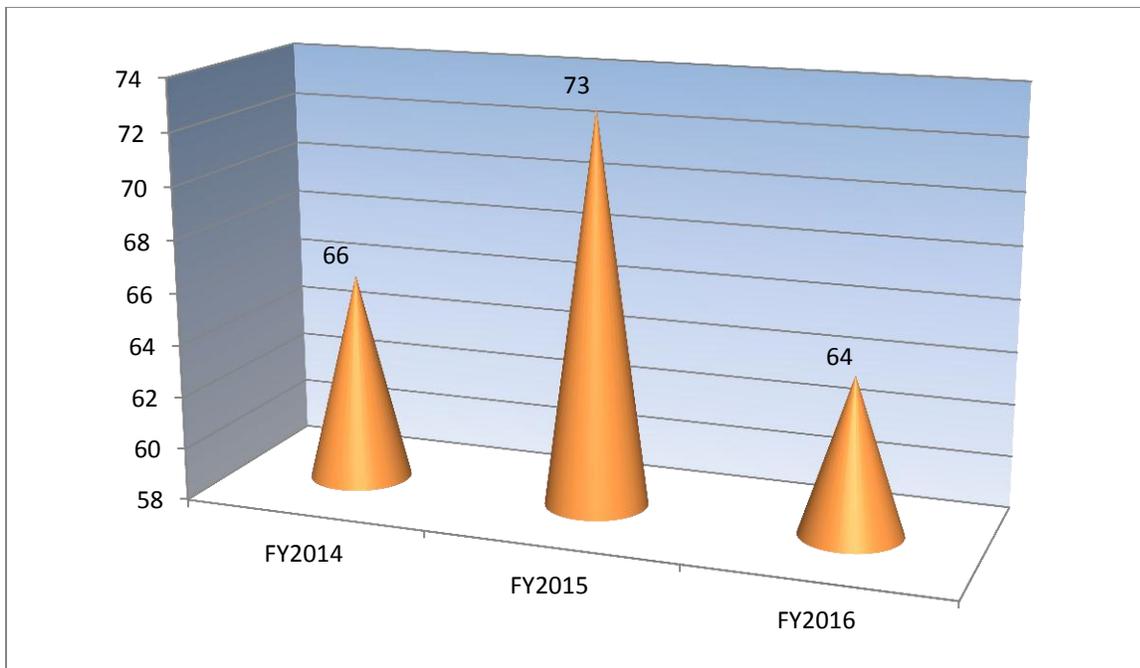
- 1. Every student is capable of success
- 2. Student success depends on the quality and performance of the district's employees
- 3. The quality and performance of district employees depends on the service of the Office of Human Resources..

Human Resources

Department Description - Our mission in the Human Resource Services Division is to recruit, develop, and retain outstanding employees committed to fostering educational excellence. Our goal is to provide a world-class workplace through a model of responsive, efficient and exemplary human resource service.

	Actual FY2014	Amended FY2015	Approved FY2016
Salaries	\$8,160,776	\$8,441,638	\$9,082,931
Benefits	1,187,472	1,299,165	1,760,100
Professional Services	457,345	437,425	495,520
Purchased Property Services	36,658	89,142	110,975
Other Purchased Services	2,164,008	333,995	339,975
Supplies and Materials	174,143	173,702	84,685
Property	479	-	-
Other Objects	3,714	25,910	40,000
Other Uses	-	-	-
Total Budget	\$12,184,594	\$10,800,977	\$11,914,186

Division Staffing History



Position Summary

Human Resources

Positions by Program Fiscal Year 2016

Program Name	# of Positions
1506 – Professional Development	12
8004 - HR Operations	52
Grand Total of Positions	64

Fiscal year 2016 Budget Changes:

- Consolidate Human Resource activities to streamline functions and create department efficiencies.
- Move Professional Development from Curriculum and Instruction to Human Resources to better reflect program purpose.

General Counsel

Mission Statement:

The Office of General Counsel provides, manages and coordinates all legal services for Atlanta Independent School System in a collegial, positive and professional manner. We are committed to rendering high quality and responsive legal advice to facilitate the achievement of Atlanta Public School's mission in teaching, research and extension.

Vision Statement:

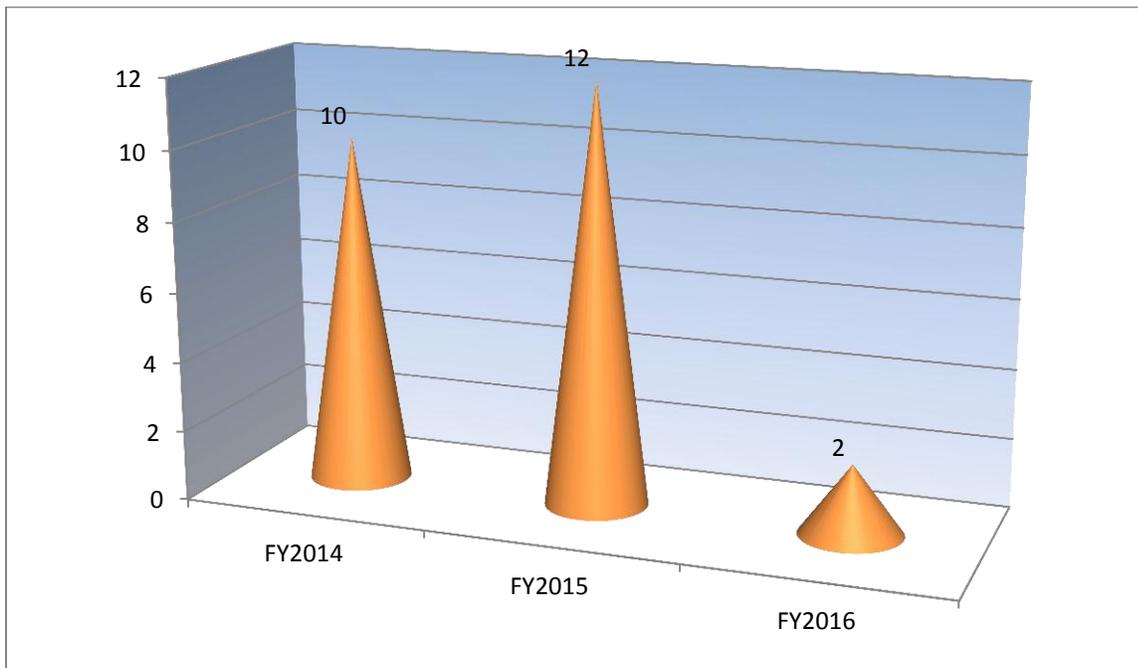
The General Counsel department is recognized as integral to the District's strategic operations and as a premier legal office that provides leadership to the District and facilitates the accomplishment of the District's goals.

General Counsel

Department Description - To handle legal matters concerning the District in accordance with law and in a timely and efficient manner. To provide day-to-day legal advice to Atlanta Independent School System Board of Education and the Superintendent of Schools.

	Actual FY2014	Amended FY2015	Approved FY2016
Salaries	\$1,064,492	\$291,564	\$102,710
Benefits	183,509	241,697	34,588
Professional Services	1,374,734	3,031,379	3,408,537
Purchased Property Services	5,081	15,453	12,100
Other Purchased Services	6,550	7,200	1,647
Supplies and Materials	29,077	33,500	15,116
Property	-	-	-
Other Objects	6,888	8,000	6,000
Other Uses	-	-	-
Total	\$2,670,331	\$3,628,793	\$3,580,698

Division Staffing History



Position Summary

General Counsel

Positions by Program Fiscal Year 2016

Program Name	# of Positions
9252 – Legal Contingencies	0
9253 – Legal Services	2
Grand Total of Positions	2

Information and Technology

Nationally, Atlanta Independent School System is on the cutting edge with the implementation and use of technology in a K-12 environment. The Information Technology Division is responsible for supporting networks, computer and server systems, maintaining the secure and appropriate management of data, and for assisting schools in the use of technology to improve student achievement. Today, technology encompasses desktop and laptop computers, enterprise software applications connecting instructional and operational functions, and a robust Wide Area Network (WAN) with wireless capabilities and telephone systems. Our network is capable of handling more than 88,000 email messages per day, a web site averaging 4.8 million hits per month, and more than 14,200 classroom computers.

Mission Statement:

Our Mission is to aid in the achievement of student success and enhance the customer perception of Information Technology throughout Atlanta Independent School System by consistently delivering technology related projects on time, within budget, while exceeding customer expectations.

Vision Statement:

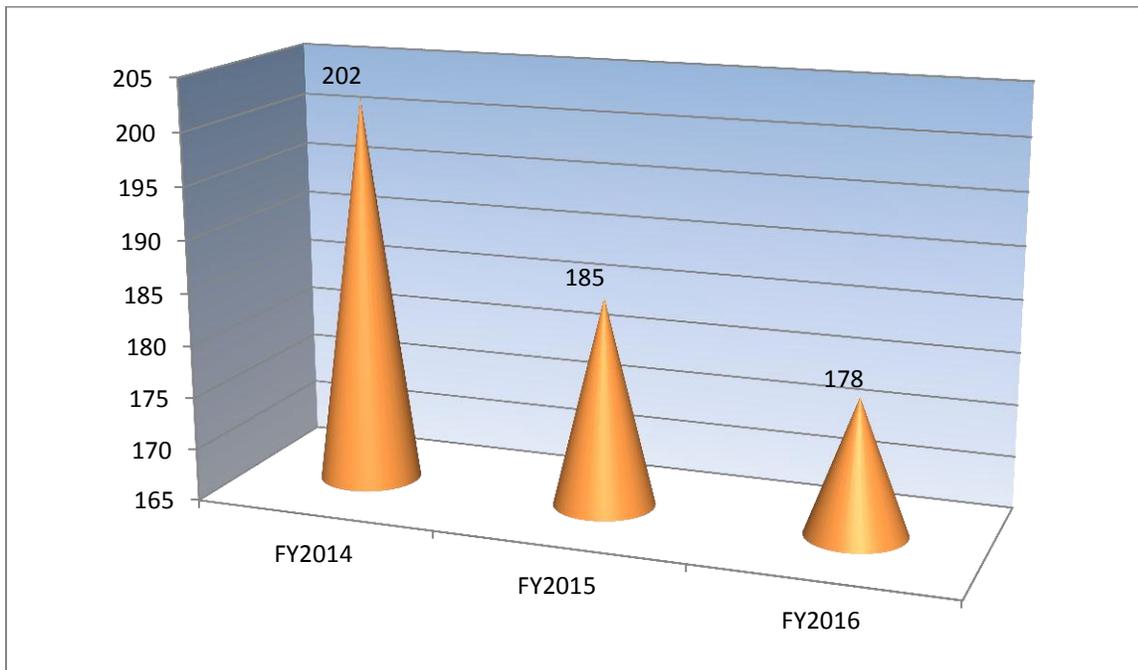
The vision of the Atlanta Independent School System Information and Technology Division is to effectively integrate technology into education, thereby creating an exciting opportunity to blend infrastructure, access, and knowledge while enabling students, educators, schools, and communities to rapidly adapt to technological changes in the workplace and in society. We envision using technology to strengthen the balance between the best of traditional education and new insights about how people learn. The use of technology will create new levels of understanding in the classroom, in the workplace, and in life.

Information and Technology

Department Description - The Office of Information Technology is committed to providing state-of-the-art technology services for students, school-based staff and district employees for educational and business purposes.

	Actual FY2014	Amended FY2015	Approved FY2016
Salaries	\$12,989,675	\$13,565,146	\$13,449,515
Benefits	3,188,712	3,732,160	3,690,979
Professional Services	3,426,190	4,465,937	5,567,971
Purchased Property Services	475,090	759,930	744,942
Other Purchased Services	3,019,100	3,754,492	3,148,712
Supplies and Materials	6,776,207	6,591,995	5,344,220
Property	1,930,875	-	-
Other Objects	166,953	201,300	201,300
Other Uses	-	-	-
Total Budget	\$31,972,802	\$33,070,960	\$32,147,639

Division Staffing History



Information and Technology

Position Summary

Information Technology

Positions by Program Fiscal Year 2016

Program Name	# of Positions
1505 – Media Services	84
1646 – Learning Technology (IT)	21
9554 –Operational Technology/Telecommunications	19
9555 – Shared Services	3
9645 – Information Application	15
9646 – School Based	10
9647 – Information Services	8
9648 – IT Policy and Governance	13
9650 – Virtual Schools	5
Grand Total of Positions	178

Deputy Superintendent

The Office of the Deputy Superintendent works to build relationships among the schools and the district and the Atlanta Board of Education, Atlanta Independent School System charter schools, state and federal governments, community members and business partners. This office also develops district policies and administrative regulations and provides guidance on local, state and federal policy and law.

Department Mission

Know the learner and the learning, expecting excellence in both. Accept no excuses, educating all with rigor, relevance, respect, and positive relationships.

Department Vision

To be guided by our guiding principles:

EXCELLENCE...
in everything we do

EQUITY...
in the distribution of district resources

ETHICS...
to protect our integrity

ENGAGEMENT...
with our community

School System Motto:

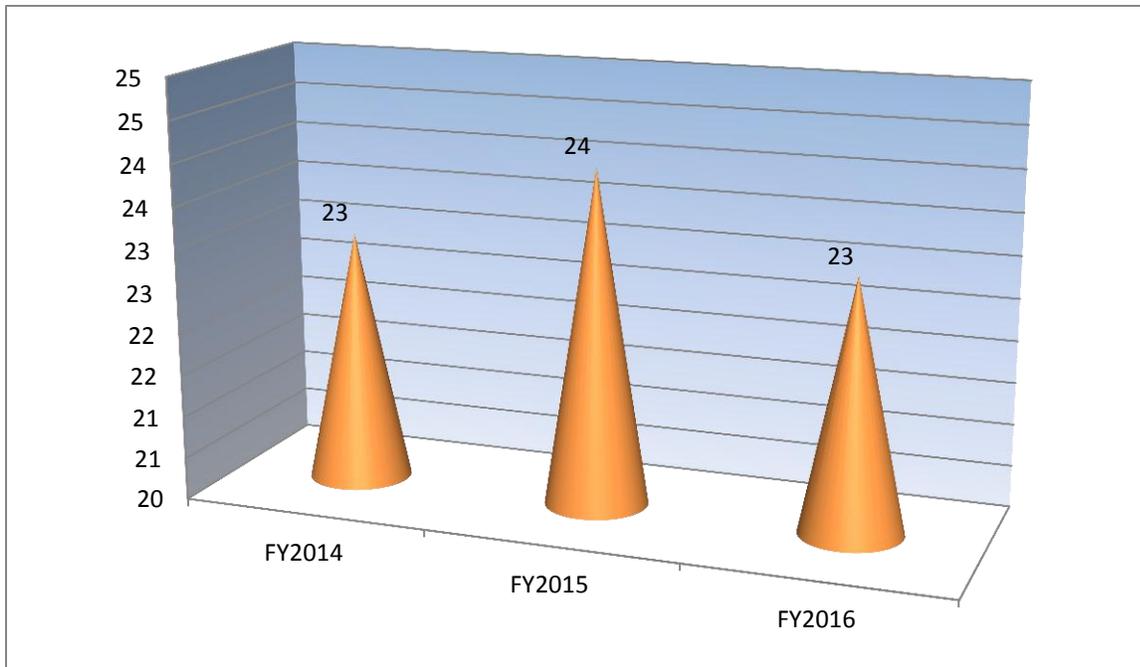
Excellence in Everything We Do!

Deputy Superintendent

Department Description - The Office of the Deputy Superintendent works to build relationships among the schools and the district and the Atlanta Board of Education, Atlanta Independent School System charter schools, state and federal governments, community members and business partners. This office also develops district policies and administrative regulations and provides guidance on local, state and federal policy and law.

	Actual FY2014	Amended FY2015	Approved FY2016
Salaries	\$1,276,126	\$1,866,808	\$1,881,343
Benefits	269,753	495,111	512,442
Professional Services	570	15,000	15,000
Purchased Property Services	7,134	33,016	22,703
Other Purchased Services	57,450	92,368	168,187
Supplies and Materials	18,165	38,492	62,578
Property	-	-	-
Other Objects	-	1,000	58,500
Other Uses	-	-	-
Total Budget	\$1,629,197	\$2,541,795	\$2,720,753

Division Staffing History



Deputy Superintendent

Position Summary

Deputy Superintendent

Positions by Program Fiscal Year 2016

Program Name	# of Positions
8521 - Deputy Superintendent	5
8252 – Partnerships and Development	4
9001 – Atlanta Educational Telecommunication Collaborative	1
9004 - Communications and Public Engagement	13

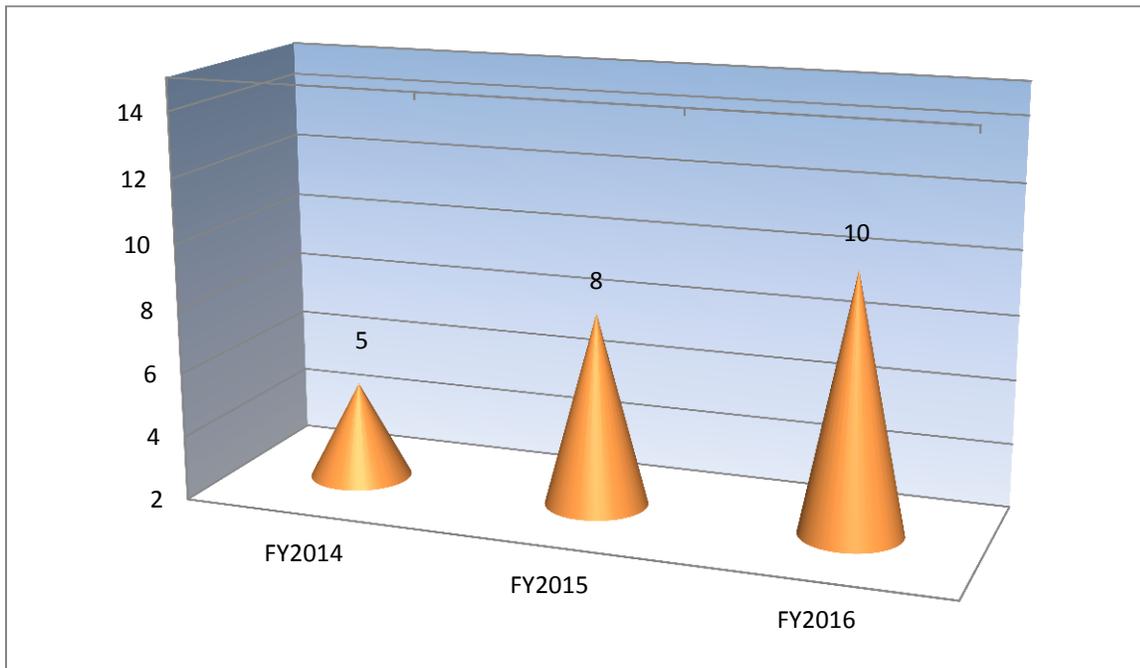
Grand Total of Positions **23**

Superintendent

Department Description - *The Superintendent's Office is responsible for the effective operation of the District; general administration of all instructional, business or other operations of the District; and for advising and making recommendations to the Board of Education with respect to such activities.*

	Actual FY2014	Amended FY2015	Approved FY2016
Salaries	\$643,063	\$1,169,749	\$1,223,089
Benefits	110,166	241,272	327,821
Professional Services	32,150	125,100	100,000
Purchased Property Services	3,748	9,900	9,450
Other Purchased Services	1,647	23,800	21,550
Supplies and Materials	12,558	13,000	13,670
Property	-	-	-
Other Objects	123,771	42,000	75,000
Other Uses	-	-	-
Total Budget	\$927,103	\$1,624,821	\$1,770,580

Division Staffing History



Superintendent

Positions by Program Fiscal Year 2016

Program Name	# of Positions
8502 - Deputy Superintendent	10
Grand Total of Positions	10

Board of Education

The Atlanta Board of Education establishes and approves the policies that govern the Atlanta Independent School System. The Board consists of nine members, representing six geographical districts and three "at-large" districts. One person is elected per district to represent the schools in a given district for a four-year term.

Mission and Vision Development

The Atlanta Board of Education shall adopt a vision for the district after participating, under the leadership of the superintendent, in a process to create the vision. The process will involve gaining input from individuals within the school system, such as administrative staff, principals, teachers, parents, students and individuals outside the school system, such as business people, higher education officials, social service providers and community members. The vision includes district-wide student learning goals as well as long-range and strategic plans for meeting the goals.

Mission

With a caring culture of trust and collaboration, every student will graduate ready for college and career.

Vision

A high-performing school district where students love to learn, educators inspire, families engage and the community trusts the system.

Core Beliefs and Commitments

1. We believe that all children can learn.
2. We believe that teachers matter.
3. We believe that community is critical.
4. We believe all students should be fully prepared and inspired to graduate from high school ready for college and/or careers.
5. We believe that students should be lifelong learners.

Goals and Objectives

The superintendent shall present annually to the board goals and objectives designed to achieve the board's vision and mission. The board's work shall be in support of its goals and priorities which shall be established annually.

The Atlanta Board of Education, within the constraints of law and/or policy of the Georgia Board of Education, assumes the responsibility for the operation of the Atlanta Independent School System (ATLANTA INDEPENDENT SCHOOL SYSTEM). The board concerns itself primarily with broad questions of policy.

The implementation of board policies is an administrative responsibility of the superintendent who shall be held accountable to the board for effective and efficient administration and supervision of the Atlanta Independent School System. The board authorizes the superintendent to issue administrative regulations for the purpose of fulfilling board policies, and such regulations shall be consistent with the respective board policies.

Board action must be taken at a public meeting. Except as otherwise provided for by law or in the policies of the Atlanta Board of Education, the affirmative vote of five members of the board shall be required for the transaction of business or the passage of any resolution, provided, however, that a majority of a quorum of the board may take official action in regards to disciplinary matters related to appointed officers or employees of the Atlanta school system.

The status "Board Member" does not authorize individual members to act for or bind the board except as otherwise provided by law.

Board Appointments

Superintendent

The board shall appoint a superintendent as the chief executive officer of the Atlanta Independent School System, who shall have, as a minimum, such qualifications as are required by law. The superintendent shall have a written contract for a fixed term as provided for by Georgia law. The superintendent shall obtain a bond in an amount fixed and paid by the board. The superintendent need not be a resident of the city of Atlanta at the time of appointment, but shall reside within the city during the term of his/her appointment. The board may remove the superintendent consistent with the terms of the contract of employment.

Board of Education

Chief Financial Officer

A chief financial officer shall be appointed and, if necessary, removed by the superintendent with the advice and consent of the board. The chief financial officer shall possess, at a minimum, such qualifications as are required by law. The board may, but is not required to, provide the chief financial officer a written contract. The chief financial officer shall obtain a bond in an amount fixed and paid by the board. The chief financial officer need not be a resident of the city of Atlanta at the time of appointment, but shall reside within the city during the term of his/her appointment.

General Counsel

A general counsel shall be appointed and, if necessary, removed by the superintendent, with the advice and consent of the board. The general counsel shall possess, at a minimum, such qualifications as are required by law. The board may, but is not required to, provide the general counsel a written contract. The general counsel need not be a resident of the city of Atlanta at the time of appointment, but shall reside within the city during the term of his/her appointment.

Board Executive Assistant

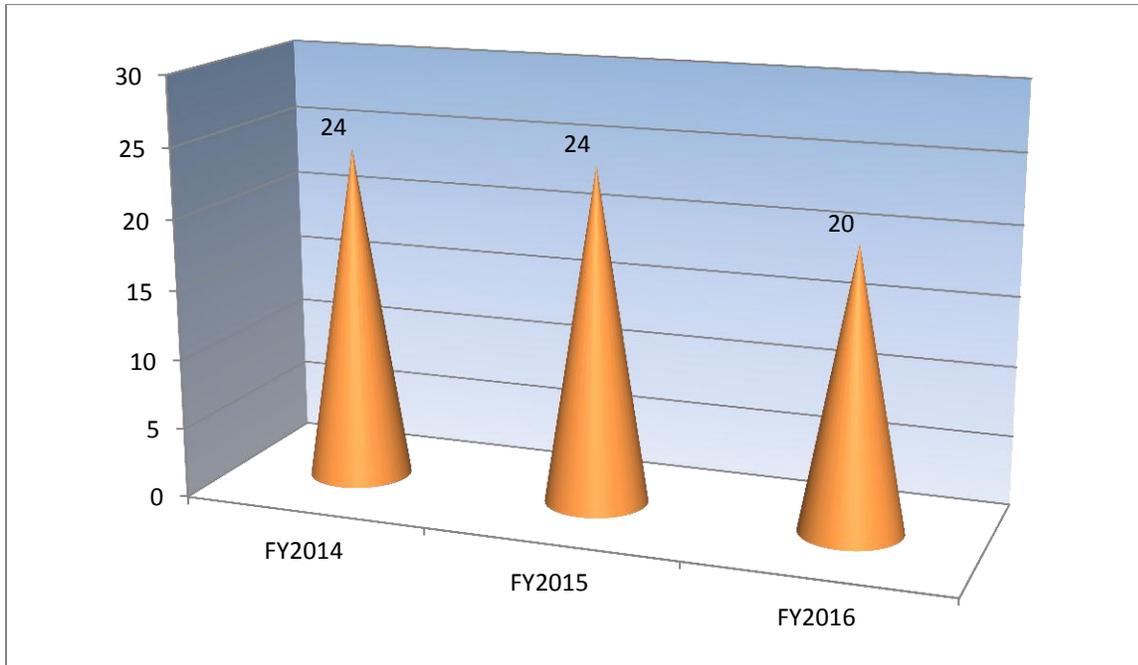
The board may appoint, and remove at its pleasure, a board executive assistant to aid in the discharge of its official duties. The board executive assistant shall not be a member of the board. The board executive assistant need not be a resident of the city of Atlanta at the time of appointment, but shall reside within the city during the term of his/her appointment.

Board of Education

Department Description - *The Atlanta Board of Education and Internal Audit develops district policies and administrative regulations and provides guidance on local, state and federal policy and law.*

	Actual FY2014	Amended FY2015	Approved FY2016
Salaries	\$1,152,861	\$1,019,692	\$937,163
Benefits	235,731	346,713	310,161
Professional Services	918,299	233,362	69,000
Purchased Property Services	13,868	21,379	15,500
Other Purchased Services	29,480	69,556	633,000
Supplies and Materials	31,736	17,373	10,000
Property	-	-	-
Other Objects	35,450	64,000	53,500
Other Uses	-	-	-
Total Budget	\$2,417,425	\$1,772,075	\$2,028,324

Division Staffing History



Board of Education

Position Summary

Board of Education

Positions by Program Fiscal Year 2016

Program Name	# of Positions
8501 – Internal Audit	7
8699 – Board of Education	13
Grand Total of Positions	20

Fiscal Year 2016 Budget Changes:

- Reduce funds by consolidating the activities related to Archives.

Accountability and Information

The Division of Accountability and Information helps to promote effective schools by assuring that the district develops sound strategic and operational plans, uses effective and efficient business processes, oversees management and implementation district strategic initiatives, and encourages ethical conduct, with a commitment to compliance with board policies and regulations.

Department Mission

The Division of Accountability and Information creates and improves strategic and operational management processes, policies and services to lead Atlanta Independent School System towards excellence in everything we do.

Department Vision

The Division of Accountability and Information will serve as the primary resource to maximize Atlanta Independent School System' strategic performance through innovative, sustainable solutions.

Strategic Goals

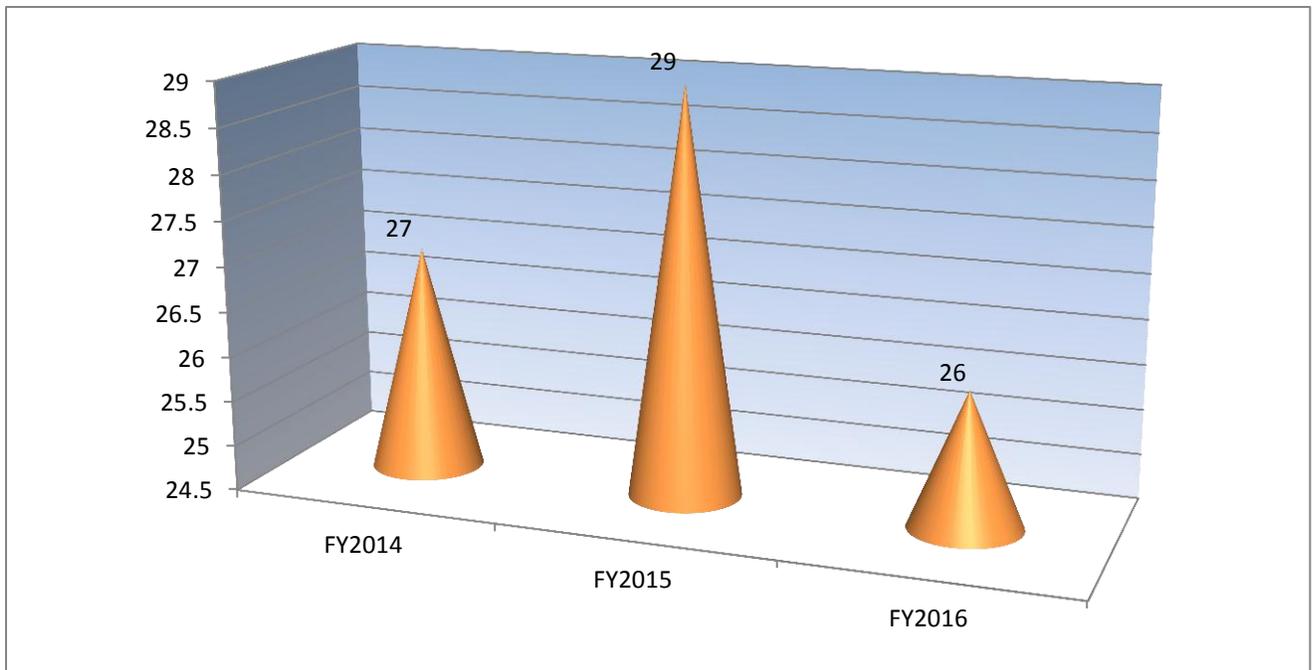
- a) Our students will be well-rounded individuals who possess the necessary academic skills and knowledge and are excited about learning;
- b) We will retain an energized and inspired team of employees who are capable of advancing ever-increasing levels of achievement for students of all backgrounds;
- c) We will improve efficiency (productivity, cost, etc.) while also making decisions (including resource allocations) that are grounded in a strategic academic direction and data;
- d) We will build trust with the community, and we will have engaged stakeholders (employees, students, parents, community members, partners, etc.) who are invested in the mission and vision and who support the creation of student-centered learning communities;

Accountability and Information

Department Description: *The Division of Accountability and Information helps to promote quality schools by assuring that the district develops sound strategic and operational plans, uses effective and efficient business processes, and oversees project management for district strategic initiatives in a way that contributes to the accomplishment of objectives and the wise use of resources.*

	Actual FY2014	Amended FY2015	Approved FY2016
Salaries	\$1,961,382	\$2,092,576	\$2,320,612
Benefits	363,322	506,113	602,477
Professional Services	15,762	-	33,000
Purchased Property Services	19,796	23,470	37,000
Other Purchased Services	89,481	1,088,753	308,405
Supplies and Materials	25,695	206,597	163,642
Property	-	-	-
Other Objects	5,975	4,000	10,930
Other Uses	-	-	-
Total Budget	\$2,481,413	\$3,921,509	\$3,476,066

Division Staffing History



Accountability and Information

Position Summary

Accountability and Information

Positions by Program Fiscal Year 2016

Program Name	# of Positions
1513 - Testing and Assessment	9
1681 – Research and Evaluation	9
9651 - Accountability	2
9660 – Accountability and Information	6
Grand Total of Positions	26

Fiscal Year 2016 Budget Changes:

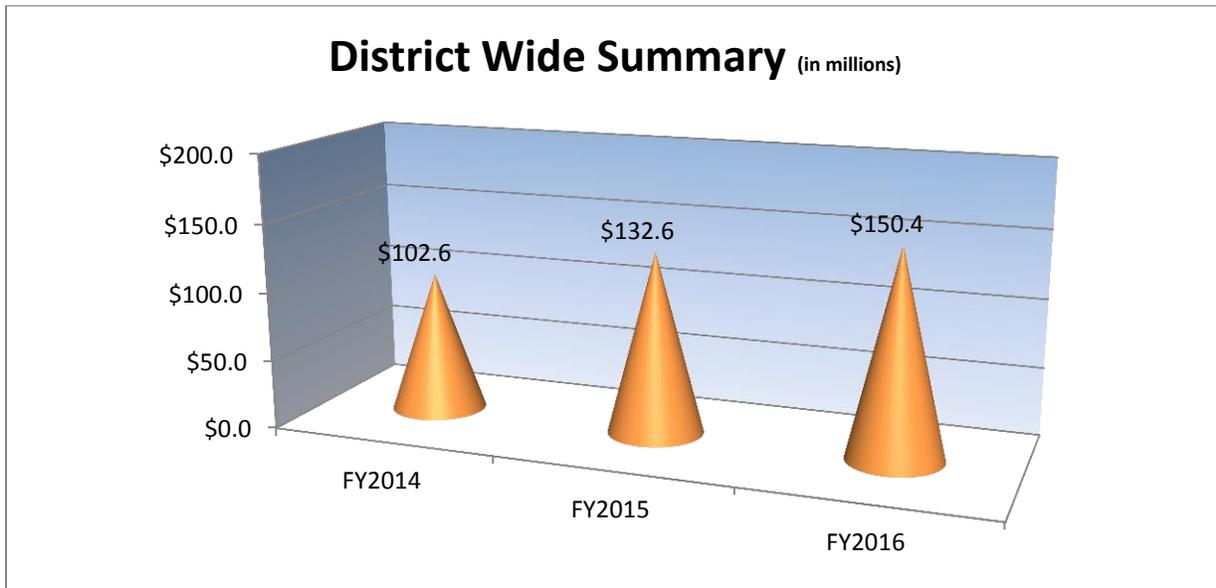
- Move programs Testing and Assessment and Research and Evaluation from Curriculum and Instruction to Accountability and Information to better reflect program activities.
- Realign activities from Information Technology to Accountability and Information to be more in line with current strategic goals.
- Consolidate Activities from old program Organizational Advancement to create new program Accountability and Information to be more in line with current strategic goals.

District Wide Summary

District Wide Entities Include:

- Charter Schools – Funding for the District’s charter schools.
- District Leases
- Employee Benefits – Pays Atlanta Independent School System employees’ benefits, such as life, workers’ compensation and health insurance.
- Unfunded Pension – Contains funds for the district’s unfunded pension obligation for the City of Atlanta must be fully funded by 2027.

	Actual FY2014	Amended FY2015	Approved FY2016
Salaries	\$3,430	-	-
Benefits	51,839,678	55,000,163	55,342,349
Professional Services	-	-	-
Purchased Property Services	0	-	-
Other Purchased Services	4,360	-	-
Supplies and Materials	-	-	-
Property	-	-	-
Other Objects	-	-	-
Other Uses	50,753,442	77,659,671	95,099,532
Total Budget	\$102,600,910	\$132,659,834	\$150,441,881



Fiscal Year 2016 Budget Changes:

- 21.7 million dollars to meet expected enrollment increases in Atlanta Independent School System charter schools to phase in additional grades on an annual basis. The charter school budget will increase from 71.0 million dollars to 92.7 million dollars.
- 3.7 million dollars to address increased employer contribution rates in the Teacher Retirement System contribution.
- 1.4 million dollars for an increase in pension funding associated with the adoption of a pension funding plan.



Informational Section

General Fund Budget &
Special Revenue Budget

FISCAL YEAR 2016 (SCHOOL YEAR 2015-2016)

ATLANTA, FULTON COUNTY, GEORGIA 30303

INFORMATIONAL

Five-Year Budget Forecast Objectives

The five-year budget forecast objectives of the Atlanta Independent School System are:

- Evaluating all funding requests for alignment to the district’s mission and vision
- Identifying the resources required to support enrollment trends and to implement strategic priorities, initiatives and budget parameters
- Reducing general administration and central administration costs to redirect resources to support strategic priorities including initial efforts to right-size the district at the school level
- Accelerating a tax-neutral strategy for pension benefits, and
- Leveraging new revenue options.
- Providing flexibility and autonomy at the school level for principals to develop staffing plans and invest resources in alignment with the District’s academic standards of service

Revenue Assumptions:

- Local Taxes – Steady property tax growth
- Tax Rate – Low or no growth in the millage rate expected over the next 3 to 5 years.
- State Funding – Slight increase
- Other Local Tax Revenue – No increase
- Federal Revenue – Stable

It is difficult to address all the needs of the system in a single year; consequently, a five-year budget plan using system-wide recommendations and Board of Education priorities as a foundation was developed in order to address and manage these needs. Although a five-year budget will not satisfactorily meet all these needs, it will focus resources on the critical areas under consideration and provide a framework to effectively and efficiently manage the school district’s resources over the next five years.

In order for the plan to succeed, budget decisions must be made with a multi-year view and be consistent with the revenue and expenditure assumptions used to develop the plan. Some expenditure increases will require additional revenues to support this plan. In addition, the support and understanding of all Atlanta Independent School System constituents and fiscal resource entities will also be required.

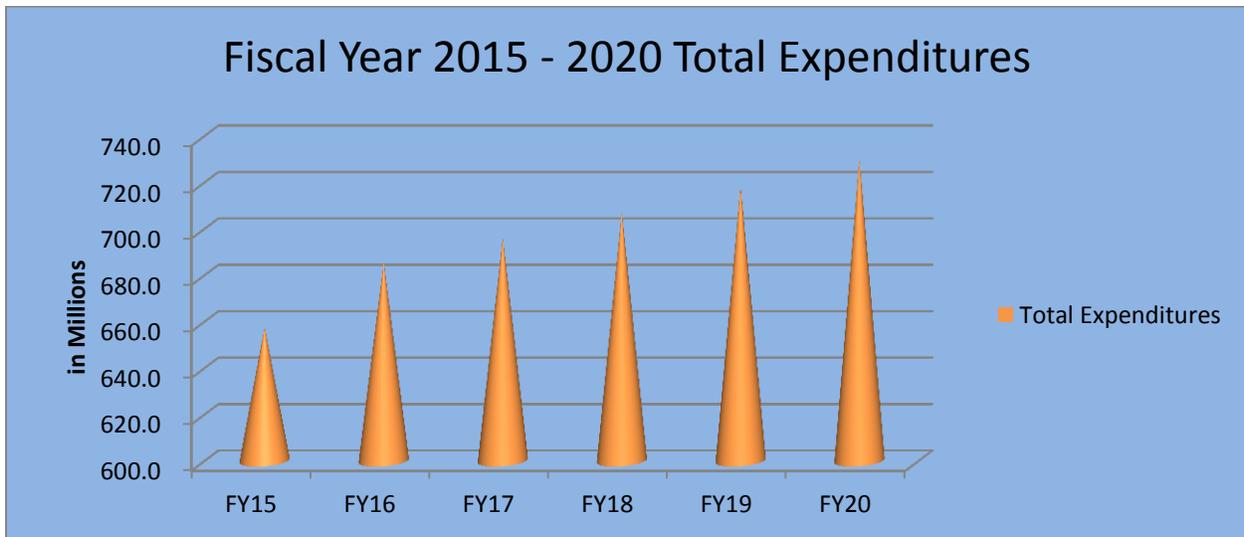
Revenue and Expenditure Estimate

Fiscal Year 2015- 2020

Expenditure Appropriations	FY2015 Budget	FY2016 Budget	FY2017 Projected Budget	FY2018 Projected Budget	FY2019 Projected Budget	FY2020 Projected Budget
Salaries ¹	\$316,896,510	\$331,830,685	\$340,126,452	\$348,629,613	\$357,345,354	\$366,278,988
Employee Benefits ²	175,015,973	162,271,667	163,894,384	165,533,328	167,188,661	168,860,547
Purchased Professional & Tech	19,586,399	21,314,836	21,314,836	21,314,836	21,314,836	21,314,836
Purchased Property Services ³	13,057,079	19,154,250	19,154,250	19,154,250	19,154,250	19,154,250
Other Purchased Services ³	20,655,704	21,426,249	21,426,249	21,426,249	21,426,249	21,426,249
Supplies and Materials ³	36,579,978	32,937,235	32,937,235	32,937,235	32,937,235	32,937,235
Property & Equipment ³	570,100	24,000	24,000	24,000	24,000	24,000
Other Objects ³	4,230,067	3,895,091	3,595,091	3,595,091	3,595,091	3,595,091
Charter Schools/Transfers ⁴	71,000,000	92,718,458	93,645,643	94,582,099	95,527,920	96,483,199
Total Expenditures	\$657,591,810	\$685,572,471	\$696,118,139	\$707,196,701	\$718,513,596	\$730,074,395

Assumptions:

1. Assume 2.5% annual increase starting in Fiscal Year 2017.
2. Assume 1% annual increase
3. Hold Constant
4. Assume a 1% increase in Charter Schools



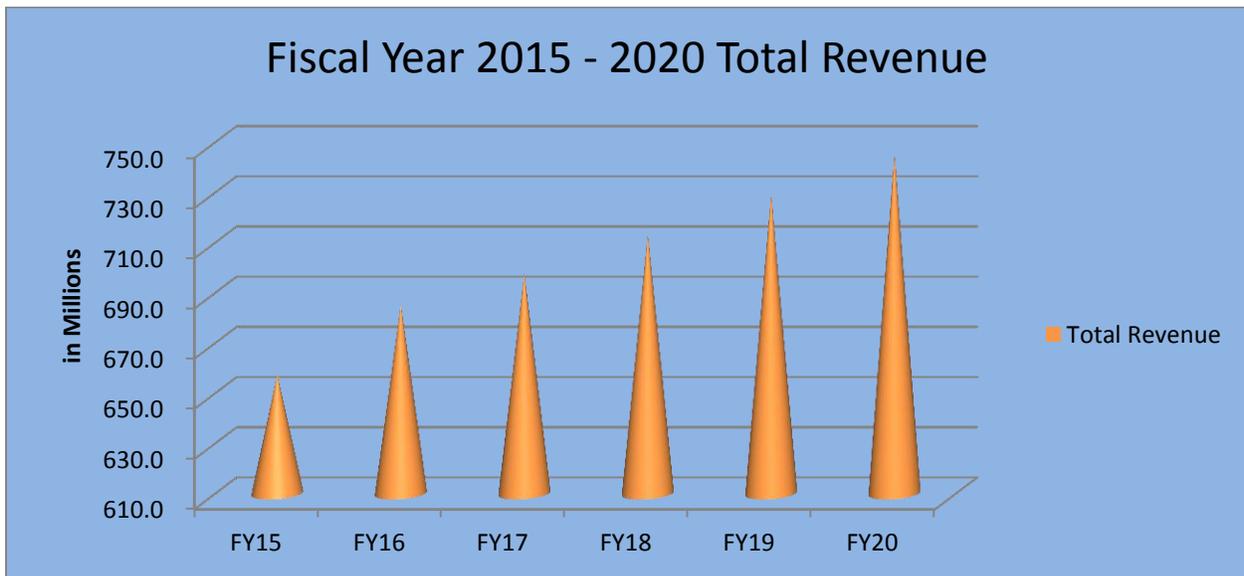
Revenue and Expenditure Estimate

Fiscal Year 2015 - 2020

	FY2015 Budget	FY2016 Budget	FY2017 Projected Budget	FY2018 Projected Budget	FY2019 Projected Budget	FY2020 Projected Budget
Revenue Estimates						
Local Taxes ¹	\$457,000,000	\$468,200,000	\$479,905,000	\$491,902,625	\$504,200,191	\$516,805,195
Prior Year Property Taxes ²	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Intangible Tax ²	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Real Estate Transfer Tax ²	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Interest and Penalties ²	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total Local Revenue	\$467,000,000	\$478,200,000	\$489,905,000	\$501,902,625	\$514,200,191	\$526,805,195
State QBE ³	\$151,300,000	\$177,900,000	\$181,458,000	\$185,087,160	\$188,788,903	\$192,564,681
Other Revenue ²	14,300,000	26,700,000	\$26,700,000	\$26,700,000	\$26,700,000	\$26,700,000
Total	\$632,600,000	\$682,800,000	\$698,063,000	\$713,689,785	\$729,689,094	\$746,069,877
Utilize Fund Balance ⁴	25,000,000	2,800,000	(1,944,861)	(6,493,084)	(11,175,498)	(15,995,481)
Total Revenues	\$657,600,000	\$685,600,000	\$696,118,139	\$707,196,701	\$718,513,596	\$730,074,395

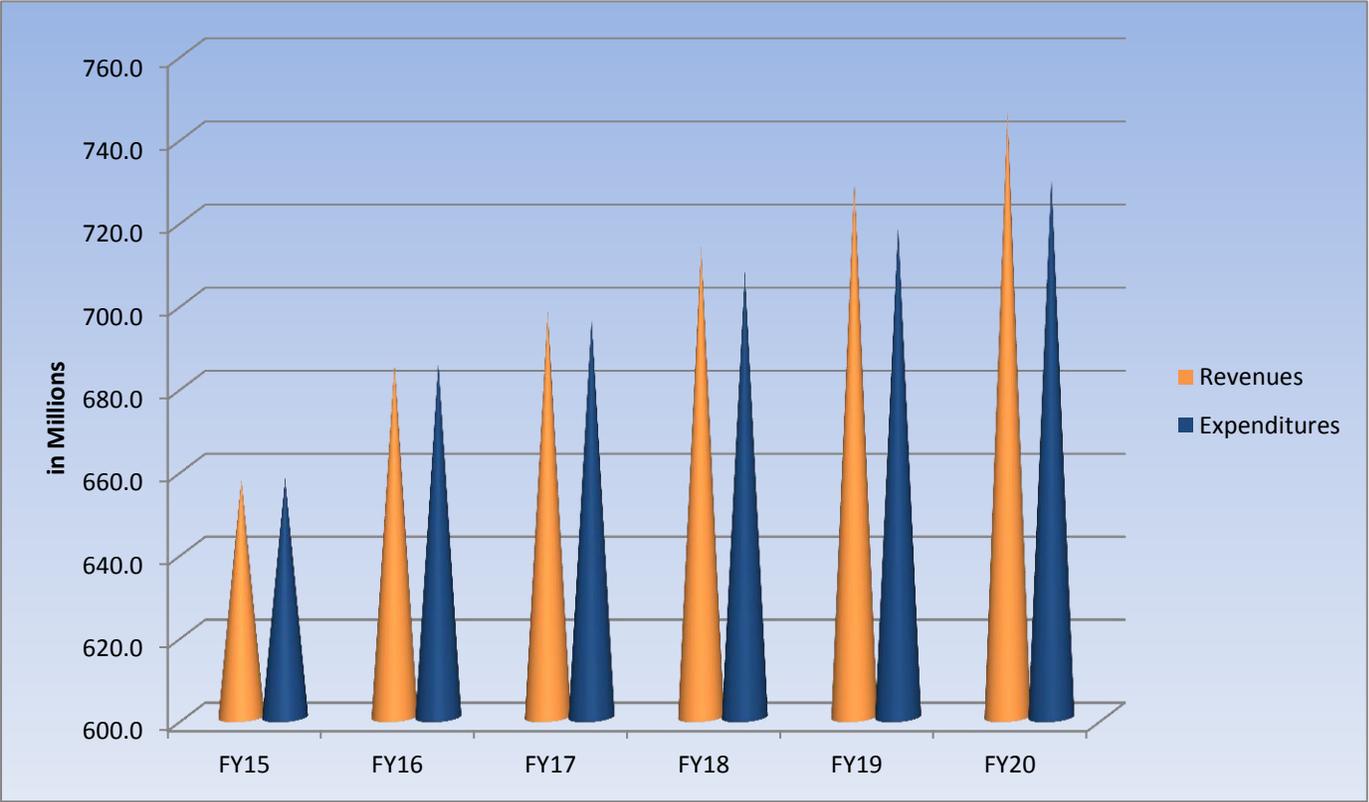
Assumptions:

1. Property Tax Growth Assumptions 2.5%
2. Hold Constant
3. Increase 2%
4. Growth of Fund Balance years FY2017 - 2020



Revenue/Expenditure Comparison

Fiscal Year 2015 - 2020



Revenue Trends

Local Tax Revenue	FY2014 Actual	FY2015 Budget	FY2016 Budget
Current Property Tax	\$413,593,068	\$457,000,000	\$468,200,000
Prior Year Property Tax	9,051,557	3,000,000	3,000,000
Intangible Tax	4,659,285	3,000,000	3,000,000
Real Estate Transfer Tax	2,085,332	2,000,000	2,000,000
Interest & Penalties	2,222,347	2,000,000	2,000,000
Funds from Other Sources	-	-	-
Total	\$431,611,589	\$467,000,000	\$478,200,000

State Revenue	FY2014 Actual	FY2015 Budget	FY2016 Budget
Quality Based Education (QBE)	\$150,340,098	\$149,100,000	\$175,800,000
Other Grants from GADOE	2,939,604	2,200,000	2,100,000
Total	\$153,279,702	\$151,300,000	\$177,900,000

Other Local Revenue	FY2014 Actual	FY2015 Budget	FY2016 Budget
Tuition	\$-0	\$-0	\$-0
Investment Interest	49,168	1,000,000	1,000,000
Rental Facilities	988,989	1,000,000	1,000,000
Sales of School Assets	174,473	-	-
Lost & Damaged Reimbursement		-	-
E-Rate	1,680,390	5,000,000	3,500,000
Indirect Cost Federal Project	4,230,530	3,200,000	3,200,000
Other Local Sources	192,179	2,000,000	2,000,000
Federal Source		2,100,000	2,000,000
Total	\$7,315,729	\$14,300,000	\$26,700,000

Total Revenues	\$593,504,865	\$632,600,000	\$682,800,000
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Values of Taxable Properties Assessed Value/Market Value History

<u>Fiscal Period Ended</u>	<u>Residential Property</u>	<u>Commercial Property</u>	<u>Industrial Property</u>	<u>Other Property</u>	<u>Less: Tax-exempt Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>
December 31, 2005	10,842,205,309	7,255,025,020	618,322,584	1,590,005,363	186,756,118	20,118,802,158	30.09%
June 30, 2006	11,954,278,920	8,069,483,015	699,409,813	1,621,488,855	1,720,017,791	20,624,642,812	32.13%
June 30, 2007	13,202,618,136	9,744,120,546	776,908,905	1,595,456,173	1,887,341,520	23,431,762,240	31.61%
June 30, 2008	13,980,076,949	13,067,992,615	1,031,326,231	1,615,241,347	2,093,949,974	27,600,687,168	30.49%
June 30, 2009	13,872,372,979	11,249,746,299	890,877,231	1,720,999,874	1,910,282,501	25,823,713,882	30.49%
June 30, 2010	12,749,326,810	11,746,535,282	806,421,455	1,542,422,321	2,831,876,995	24,012,828,873	33.63%
June 30, 2011	12,609,751,900	10,924,151,062	775,954,220	1,525,316,851	2,731,195,758	23,103,978,275	33.63%
June 30, 2012	11,506,413,986	11,148,297,009	758,400,890	1,528,992,043	2,880,803,214	22,061,300,714	33.63%
June 30, 2013	10,896,664,314	10,752,062,104	723,400,082	1,658,974,465	2,660,010,749	21,371,090,216	33.68%
June 30, 2014	11,183,385,556	10,556,075,940	687,309,657	1,671,292,251	2,430,432,837	21,667,630,567	33.49%

Source:

Assessed values are established by the Fulton & DeKalb Counties Board of Tax Assessors on January 1 of each year at 40% of the market value as required by State Law.
City of Atlanta 2014 CAFR

(2) Tax Exempt Property consist of Basic Homestead, Elderly, Disabled Veteran, Freeport, etc. . . .

(1) Other Property consist of Historical, Agricultural, Conservation, Utility, Motor Vehicle, Heavy Equipment, Timber, Mobile Homes, etc. . . .

Property Tax Levies and Collections

Last Ten Fiscal Periods (Dollars in thousands)

Fiscal Period Ended	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount(1)	Percentage of Levy		Amount	Percentage of Levy
December 31, 2005	178,703	160,301	89.70%	17,910	178,211	99.72%
June 30, 2006	6,750	6,750	100.00%	-	6,750	100.00%
June 30, 2007	179,607	164,976	91.85%	13,851	178,827	99.57%
June 30, 2008	182,021	173,030	95.06%	8,165	181,195	99.55%
June 30, 2009	198,378	190,475	96.02%	6,615	197,091	99.35%
June 30, 2010	264,371	257,062	97.24%	5,311	262,373	99.24%
June 30, 2011	240,586	234,895	97.63%	3,720	238,615	99.18%
June 30, 2012	222,633	218,472	98.13%	2,676	221,148	99.33%
June 30, 2013	219,177	214,494	97.86%	2,638	217,132	99.07%
June 30, 2014	222,103	218,184	98.24%	-	218,184	98.24%

Source:

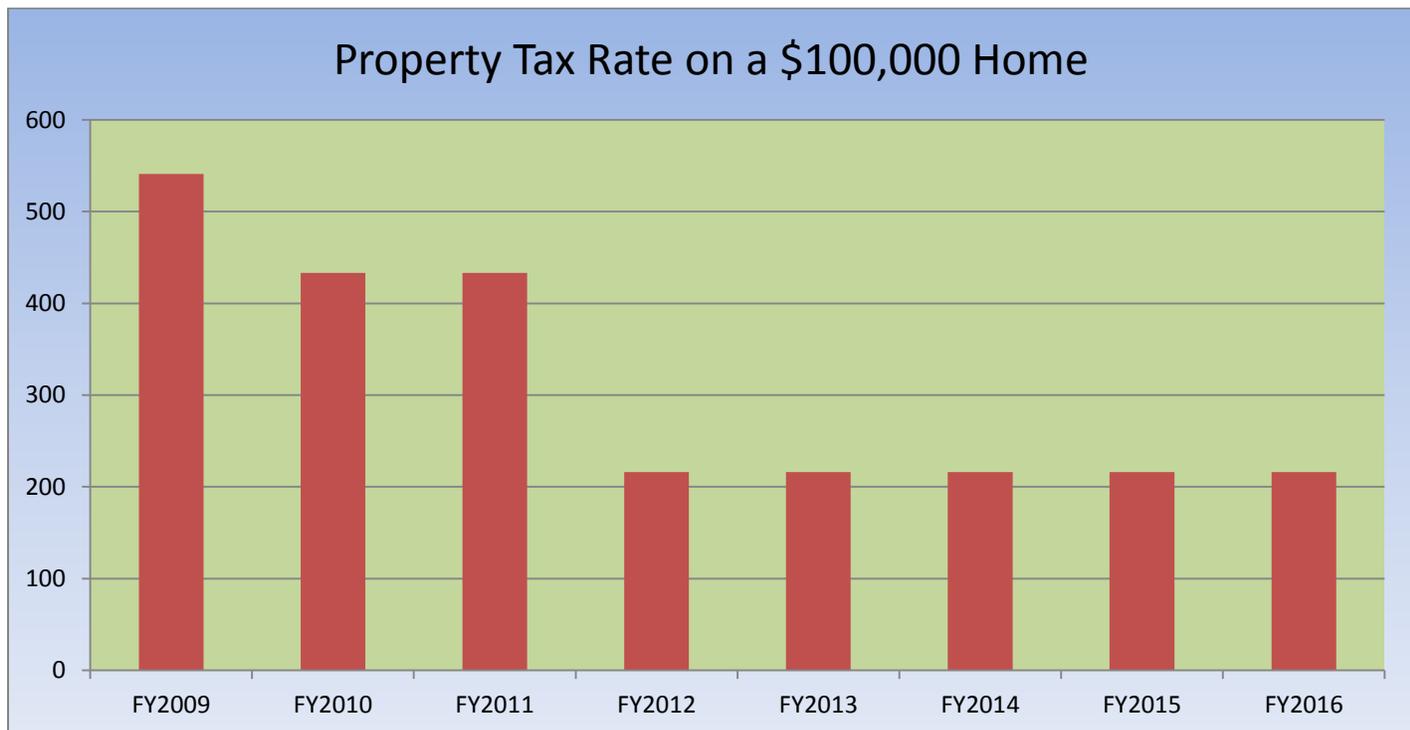
(1) Does not include tax revenues retained by Fulton and DeKalb County for administrative expenses, therefore the collection rate shown is slightly less than actual.

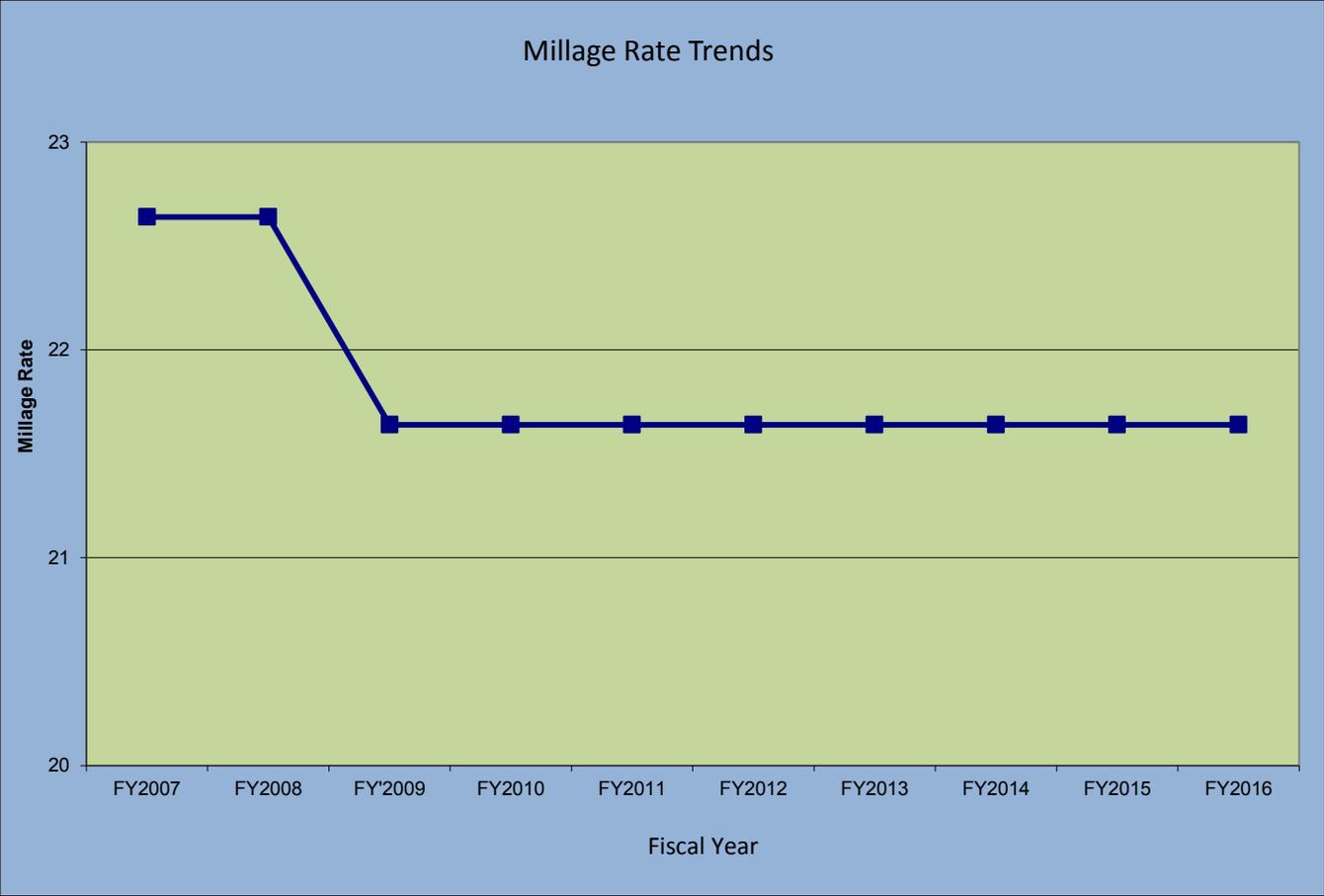
(2) Adjusted to Collection in Subsequent Year

Source: City of Atlanta, Georgia Comprehensive Annual Financial Report Year Ended June 30, 2014

Property Tax Rates and Tax Burden on Home Owners (Market value = \$100,000)

	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
Market value of a home	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Appraised % of Market Value	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Less-Basic Homestead Exemption	(15,000)	(20,000)	(20,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Taxable value	25,000	20,000	20,000	10,000	10,000	10,000	10,000	10,000
Divided by 1,000	25	20	20	10	10	10	10	10
Total property tax rate assessed	21.64	21.64	21.64	21.64	21.64	21.64	21.64	21.64
Due Tax Property	\$541	\$433	\$433	\$216	\$216	\$216	\$216	\$216
Property Tax change from prior year	(\$25)	(\$108)	(\$108)	(\$217)	(\$0)	(\$0)	(\$0)	(\$0)





*Note: A millage of tax is equal to \$1.00 per every \$1,000 of assessed valuation of real estate property.

FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
22.64	22.64	21.64	21.64	21.64	21.64	21.64	21.64	21.64	21.64

5-Year Comparison Summary of Revenues and Expenditures

GENERAL FUNDS

REVENUE	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Local Taxes	\$444,066,379	\$413,467,525	\$431,611,589	\$467,000,000	\$478,200,000
Other Local Revenue	11,716,834	26,882,771	7,315,729	14,300,000	26,700,000
State of Georgia	140,134,932	143,710,200	153,279,702	151,300,000	177,900,000
Federal Sources	1,409,596	1,315,25	1,297,845	-	-
Subtotal	\$597,327,741	\$584,060,496	\$593,504,865	\$632,600,000	\$682,800,000
Fund Balance Transfer	-	-	-	25,000,000	2,800,000
Total	\$597,327,741	\$584,060,496	\$593,504,865	\$657,600,000	\$685,600,000

EXPENDITURES

Salaries	\$338,404,640	\$320,726,845	\$321,845,535	\$316,896,510	\$331,830,685
Employee Benefits	116,909,565	125,570,709	136,483,019	175,015,973	162,271,667
Professional Services	23,578,673	14,779,130	13,432,629	19,586,399	21,314,836
Purchased Property Services	12,479,923	13,689,295	16,754,548	13,057,079	19,154,250
Other Purchased Services	15,757,627	12,337,412	61,571,365	91,655,704	114,144,707
Supplies and Materials	40,795,399	35,378,529	38,300,155	36,579,978	32,937,235
Property	2,109,036	286,414	2,517,082	570,100	24,000
Other Uses	42,060,200	45,182,811	2,980,190	3,926,773	3,595,091
Other	3,491,657	9,222,773	1,238,300	303,294	300,000
Total	\$595,586,720	\$577,173,918	\$595,122,823	\$657,591,810	\$685,572,471

5-Year Comparison Summary of Revenues and Expenditures

SPECIAL REVENUE FUNDS

REVENUE	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Local Taxes	-	-	\$3,739,805	-	-
Other Local Revenue	\$2,163,167	\$2,160,856	\$2,447,445	\$2,141,009	\$2,287,178
Lottery	8,341,838	9,351,958	11,197,671	6,749,982	5,665,390
Other Special Projects	2,526,390	2,487,490		355,656	298,509
State of Georgia	80,433,946	62,850,909	74,300,186	82,730,026	69,436,910
Federal Sources	\$93,465,341	\$76,851,213	\$91,685,107	\$91,976,673	\$77,687,987
Subtotal	86,462	651,825	-	-	-
Fund Balance Transfer	\$93,551,803	\$77,503,038	\$91,685,107	\$91,976,673	\$77,687,987
Total	-	-	-	-	-
EXPENDITURES					
Salaries	\$34,756,018	\$38,745,081	\$38,327,098	\$45,858,319	\$38,226,561
Employee Benefits	6,823,968	9,133,876	9,464,555	9,229,830	7,661,780
Professional Services	15,327,610	10,595,668	10,652,618	7,508,648	6,213,567
Purchased Property Services	35,430	21,800	196,415	1,052,797	871,212
Other Purchased Services	3,947,525	3,759,326	3,514,159	4,609,805	4,598,128
Supplies and Materials	15,613,279	11,319,198	14,449,809	13,941,766	11,537,109
Property	314,732	14,978	10,856,847	29,629	24,519
Other Uses	51,738	-	-	-	-
Other	3,627,124	3,913,111	6,031,412	9,745,879	8,064,923
Total	\$80,497,424	\$77,503,038	\$93,492,913	\$91,976,673	\$77,197,800

5-Year Comparison Summary of Revenues and Expenditures

PROPRIETARY FUNDS

REVENUE	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Local Taxes	-	-	-	-	-
Other Local Revenue	-	-	-	-	-
Lottery	-	-	-	-	-
Other Special Projects	-	-	-	-	-
State of Georgia	-	-	-	-	-
Federal Sources	25,415,133	31,502,656	25,425,594	26,610,973	31,129,992
Subtotal	25,415,133	31,502,656	25,425,594	26,610,973	31,129,992
Fund Balance Transfer	-	-	-	-	-
Total	\$25,415,133	\$31,502,656	\$25,425,594	\$26,610,973	\$31,129,992
EXPENDITURES					
Salaries	\$2,852,099	\$2,606,159	\$2,748,419	\$4,100,456	\$4,500,456
Employee Benefits	362,802	458,285	543,285	770,449	1,227,480
Professional Services	15,699,648	16,760,116	16,417,835	18,710,752	22,000,000
Purchased Property Services	577,006	520,455	632,976	620,000	770,000
Other Purchased Services	489,489	481,709	300,299	288,000	368,000
Supplies and Materials	2,694,684	2,067,009	2,714,864	1,589,143	1,631,685
Property	42,626	786,753	530,045	507,152	607,350
Other Uses	-	-	-	-	-
Other	-	-	10,991	25,021	25,020
Total	\$22,718,355	\$23,680,485	\$23,898,713	\$26,610,973	\$31,129,992

5-Year Comparison Summary of Revenues and Expenditures

CAPITAL PROJECTS FUNDS

REVENUE	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Local Taxes	\$93,097,083	\$86,160,484	\$101,182,241	\$203,245,050	\$83,114,127
Other Local Revenue	33,824	45,266	-	-	-
Lottery	-	-	-	-	-
Other Special Projects	-	-	-	-	-
State of Georgia	-	135,650	-	-	-
Federal Sources	-	-	-	-	-
Subtotal	93,130,907	86,341,400	101,182,241	203,245,050	83,114,127
Fund Balance Transfer	-	6,981,375	-	-	68,030,258
Total	\$93,130,907	\$93,322,775	\$101,182,241	\$203,245,050	\$151,144,385
EXPENDITURES					
Salaries	\$203,277	\$523,075	\$575,709	\$413,200	307,279
Employee Benefits	32,311	85,904	109,702	80,000	59,492
Professional Services	7,615,455	7,562,438	11,486,673	49,918,428	37,122,135
Purchased Property Services	4,194,136	5,286,879	4,907,301	5,360,100	3,986,070
Other Purchased Services	10,550	53,756	165,614	378,213	281,260
Supplies and Materials	2,170,324	2,344,251	4,443,772	14,836,365	11,033,151
Property	36,822,977	112,659,238	82,540,181	120,889,851	89,900,454
Other Uses	-	-	-	11,368,892	8,454,544
Other	3,753,957	11,369,292	10,850,913	-	-
Total	\$54,802,987	\$139,884,833	\$115,079,865	\$203,245,049	\$151,144,385

Performance Results

With the majority of the District's resources going into the classroom it is a priority to ensure that these resources are assisting students in academic areas. Standardized testing is one measure used to ensure that students are receiving and retaining information in the classroom for core subjects. Georgia law, as amended by the A+ Education Reform Act of 2000, requires that all students in grades one through eight take the CRCT in the content areas of reading, English/language arts, and mathematics. Students in grades three through eight are also assessed in science and social studies. Due to budget constraints, the CRCT was no longer administered in grades one and two beginning in spring 2013.

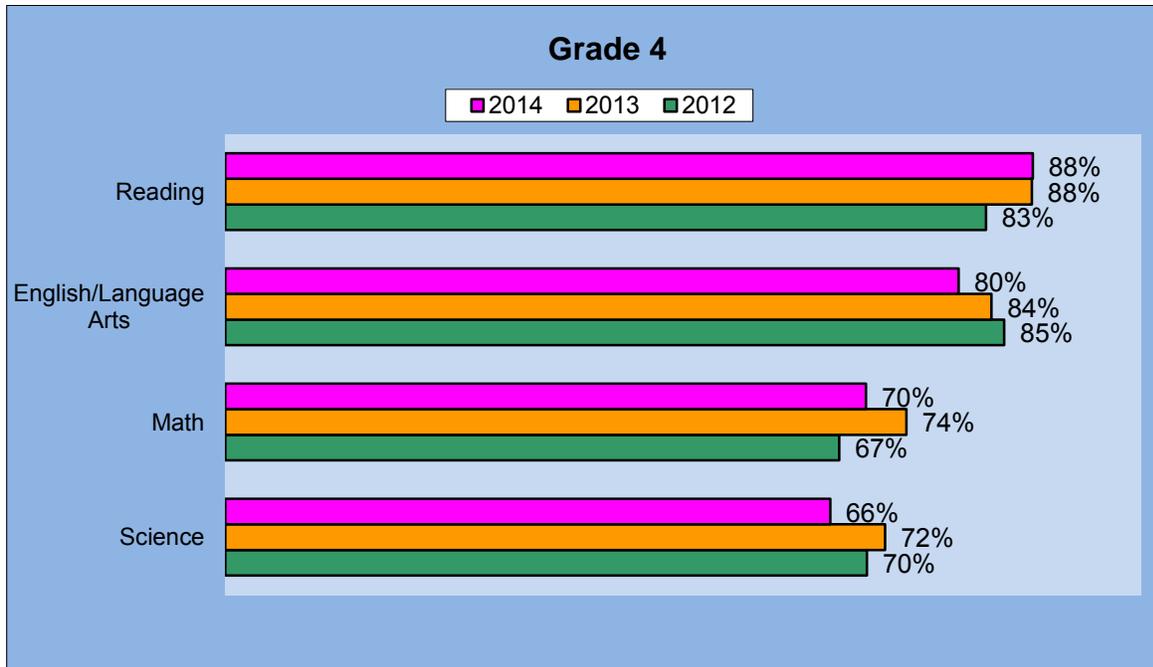
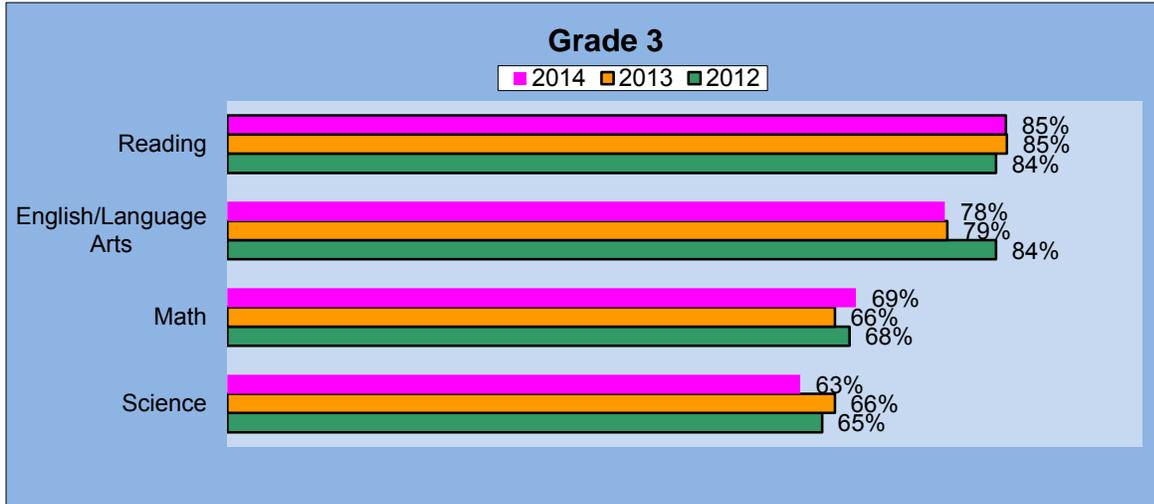
The CRCT was implemented in spring 2000. That year, summative, end-of-year assessments in reading, English/language arts, and mathematics were administered in grades four, six, and eight. Assessments in science and social studies (grades three through eight) were administered for the first time in spring 2002. Additionally, assessments in reading, English/language arts, and mathematics were administered in grades one, two, three, five, and seven in spring 2002.

Criterion-referenced tests, such as the CRCT, are designed to measure how well students acquire, learn, and accomplish the knowledge and skills set forth in a specific curriculum or unit of instruction. The CRCT, therefore, is specifically intended to test Georgia's performance/content standards outlined in the CCGPS/GPS. Norm-referenced tests (NRT), such as the Iowa Tests of Basic Skills (ITBS), measure instructional standards commonly taught throughout the entire United States of America. Additionally, NRTs highlight differences between and among students across an achievement continuum.

Beginning in fiscal year 15 the CRCT will be replaced with the Georgia Milestones Assessment System: Georgia Milestones. Georgia Milestones will consist of both end of grade (EOG) and end of course (EOC) measures.

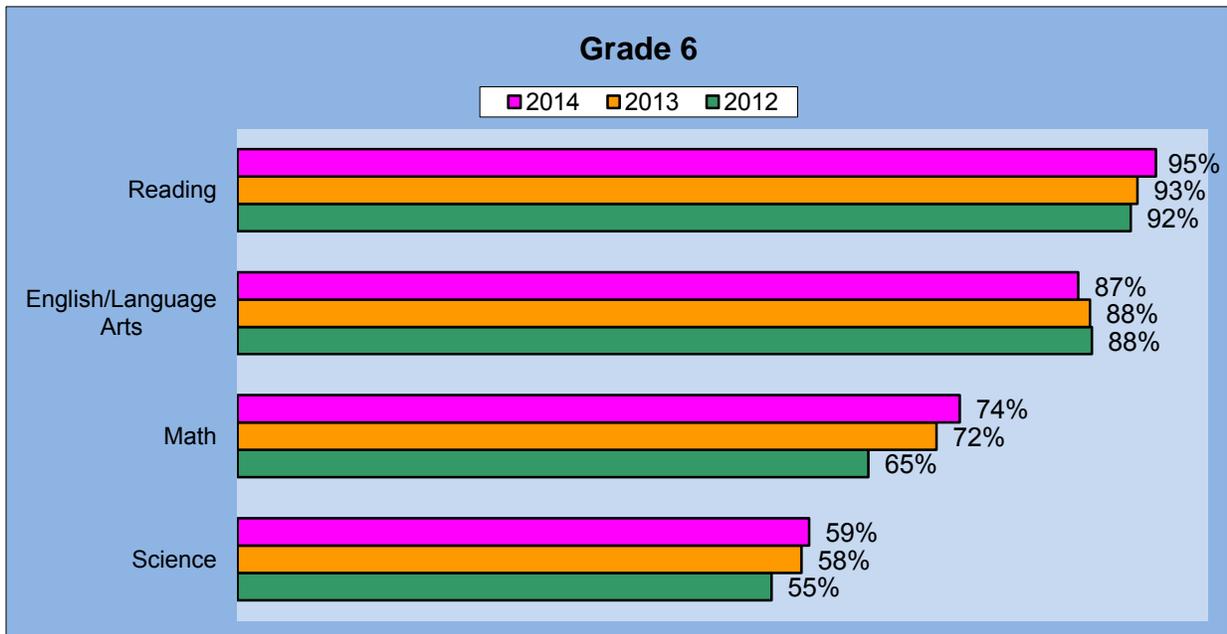
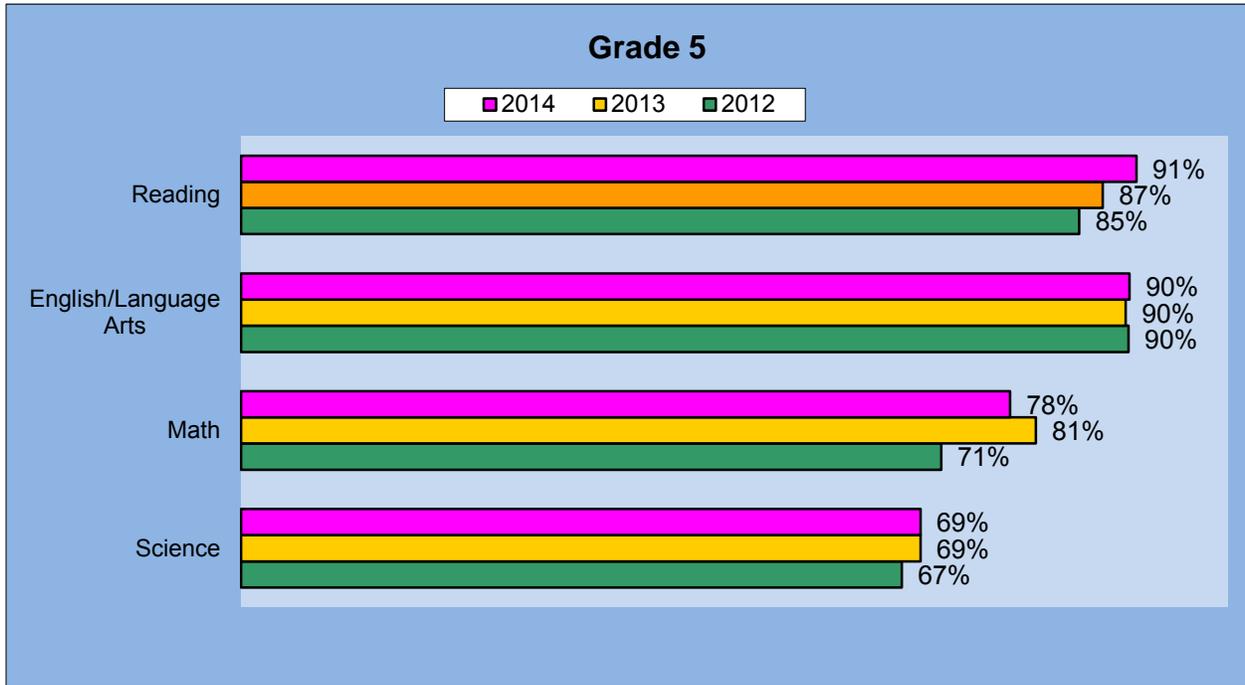
Standardized Test Scores

The following test score data is extracted from the report, State of Georgia Public Schools Annual Report Card, CRCT Results: By Grade and Subject.



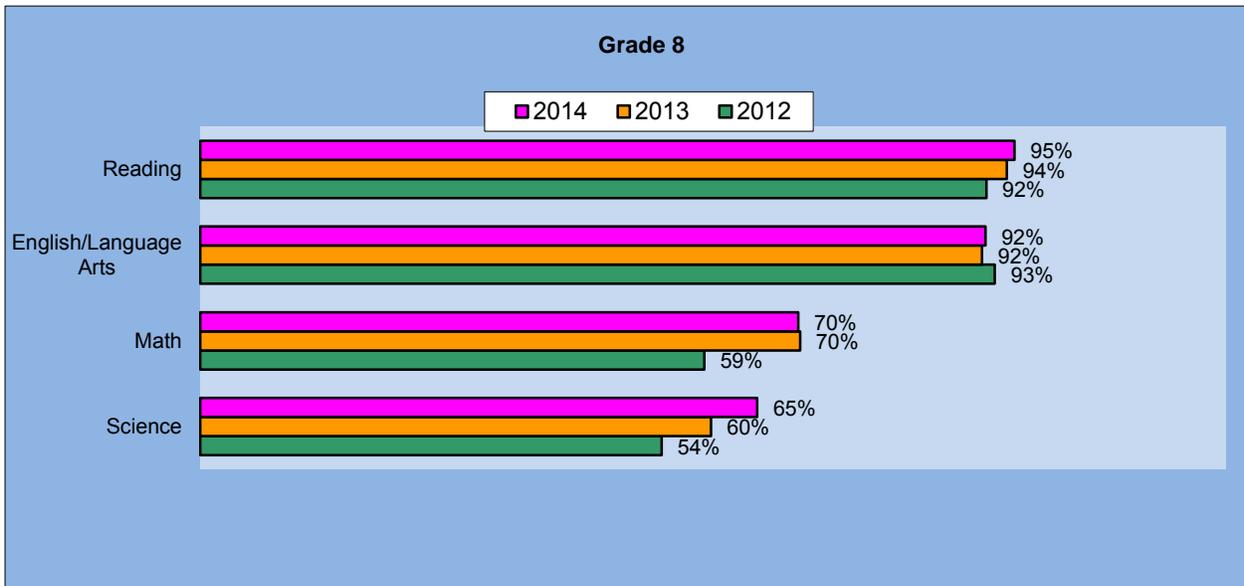
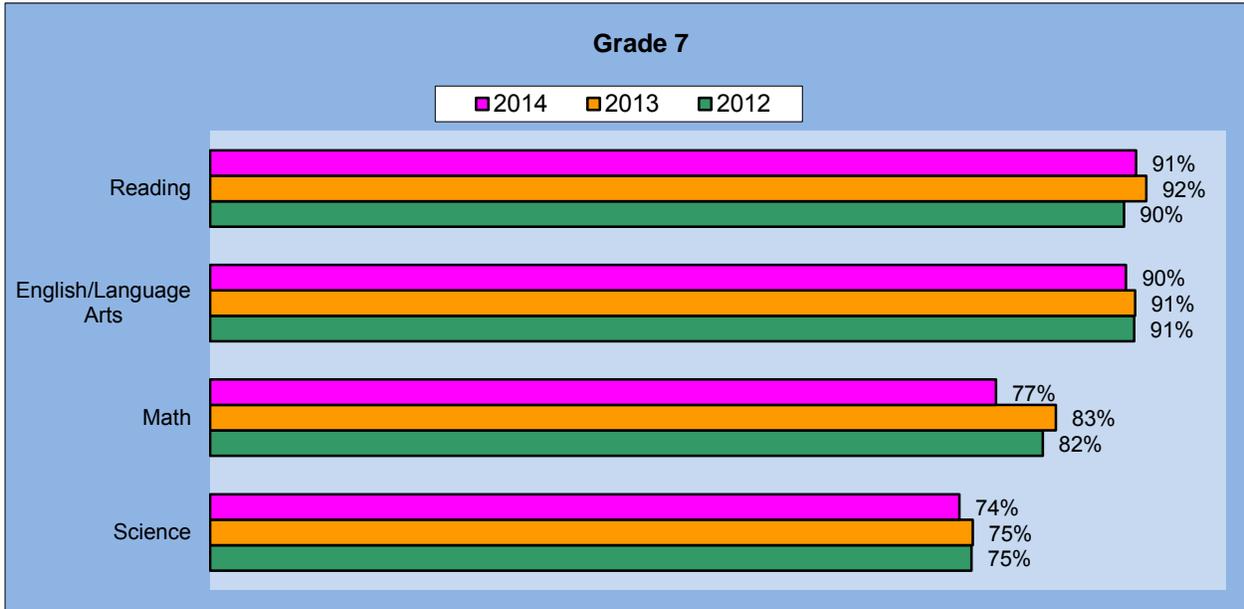
Standardized Test Scores

The following test score data is extracted from the report, State of Georgia Public Schools Annual Report Card, CRCT Results: By Grade and Subject.



Standardized Test Scores

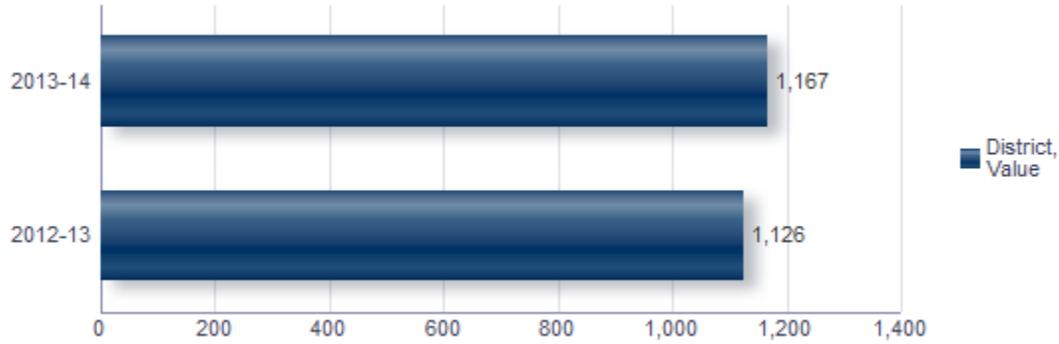
The following test score data is extracted from the report, State of Georgia Public Schools Annual Report Card, CRCT Results: By Grade and Subject.



Source: The State of Georgia – Governor’s Office of Student Achievement: 2013-2014 State of Georgia K-12 Report Card for Atlanta Independent School System

Drop-Out Rates

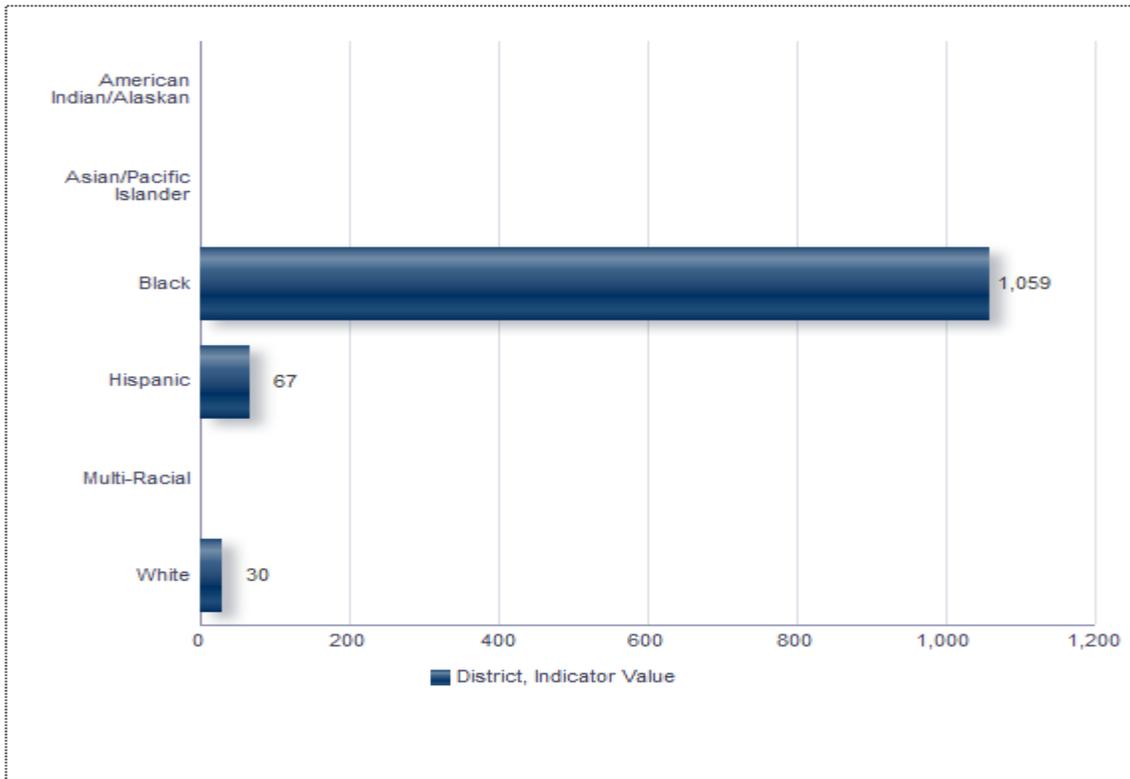
7-12 Dropouts Rates - All Students (District Only)



	District	
2012-13	1,126	5.10%
2013-14	1,167	5.30%

7-12 Dropouts Rates - By Race/Ethnicity (District Only)

Long School Year 2013-14

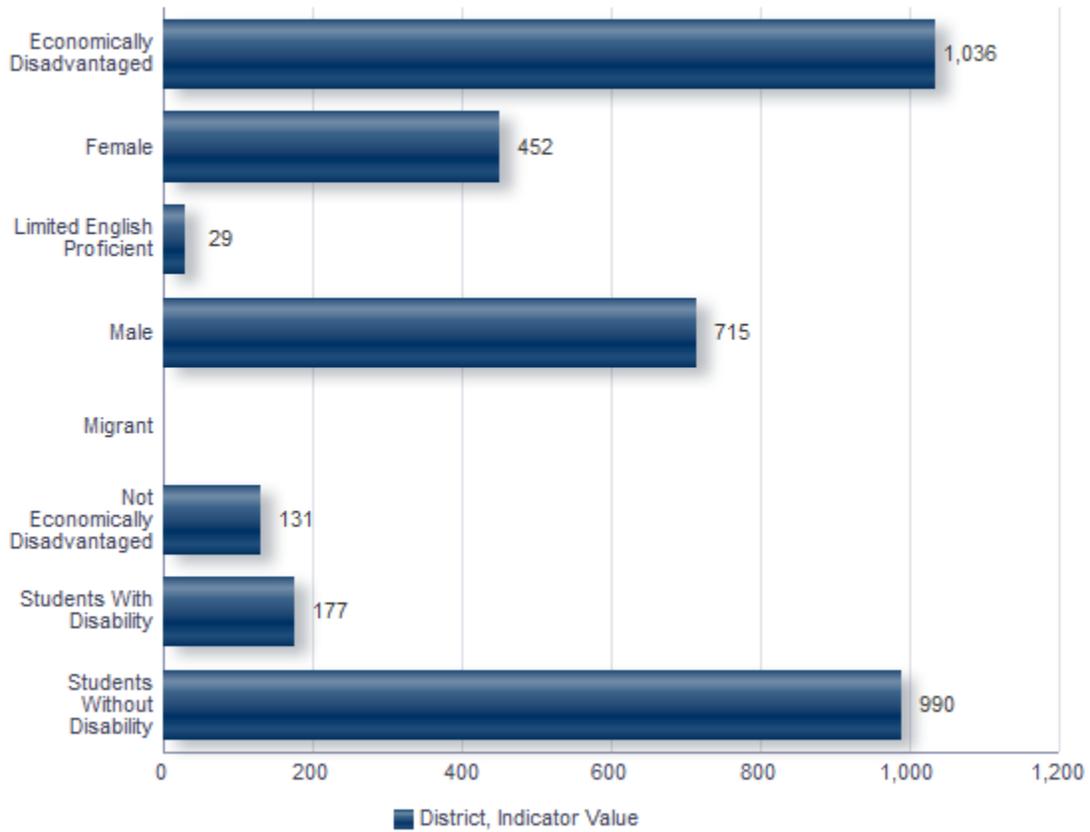


Source: The State of Georgia – Governor’s Office of Student Achievement: 2012-13, 2013-14. State of Georgia K-12 Report Card for Atlanta Independent School System

Drop-Out Rates

7-12 Dropouts Rates - By Other Subgroups (District Only)

Long School Year 2013-14

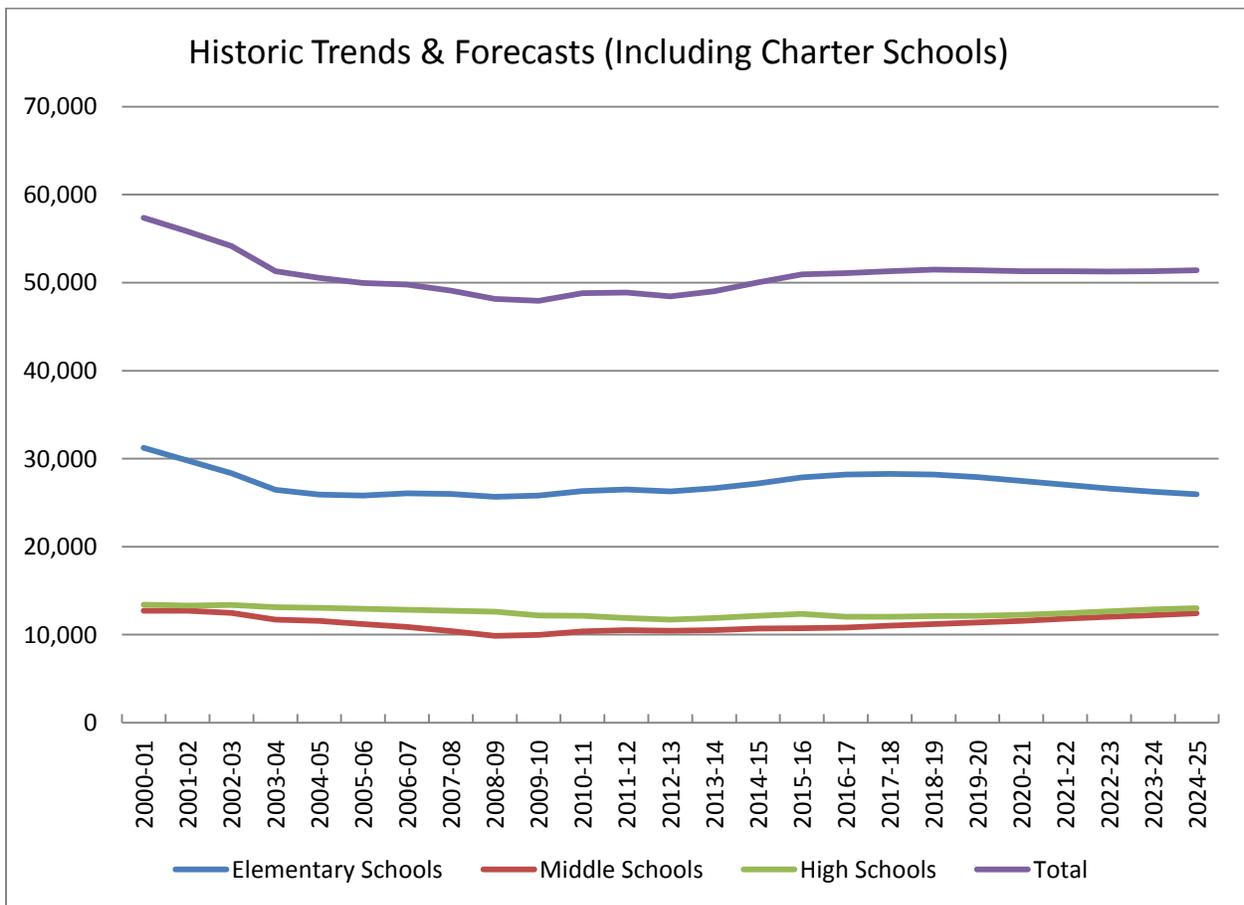


Source: The State of Georgia – Governor’s Office of Student Achievement: 2013-14. State of Georgia K-12 Report Card for Atlanta Independent School System

Enrollment Projections

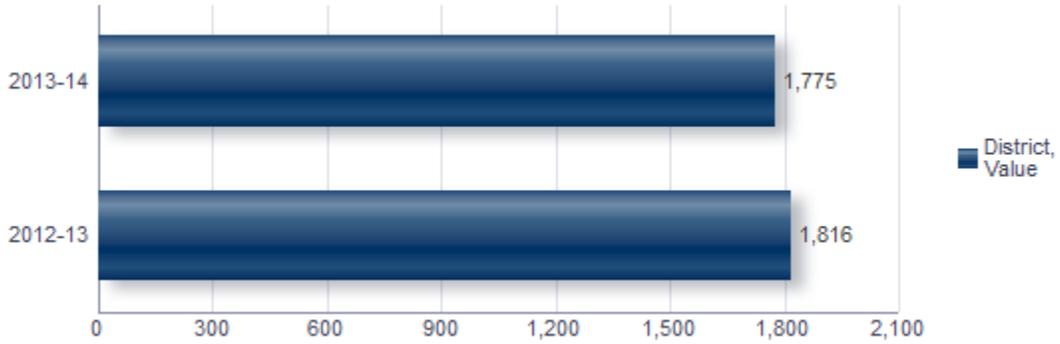
After a period of decline during the 2000's – from 57,370 in fiscal year 2001 to 48,805 in fiscal year 2011 – Atlanta Independent School System enrollment has begun to stabilize in the last five years. Due to improving economic and housing market conditions, the total system enrollment (Grades KK - 12) grew by a thousand students between fiscal year 2013-2014 and fiscal year 2014-2015 school years. The enrollment is forecasted to add 900 more students in fiscal year 2015-2016 school year and grow slightly over the following three years and then maintain a steady enrollment of around 51,500. Enrollment changes will not be uniform among grade levels, attendance areas, or clusters.

Total Atlanta Independent School System enrollment is forecasted to increase by over 500 students, or 1.0%, between fiscal year 2014-2015 and the peak enrollment year of fiscal year 2018-2019, when total enrollment at all grade levels is expected to reach 51,477 students. After fiscal year 2018-2019, total enrollment will decline slightly through fiscal year 2024-2025, reaching 51,394 at the end of the forecast.



Graduation Rate

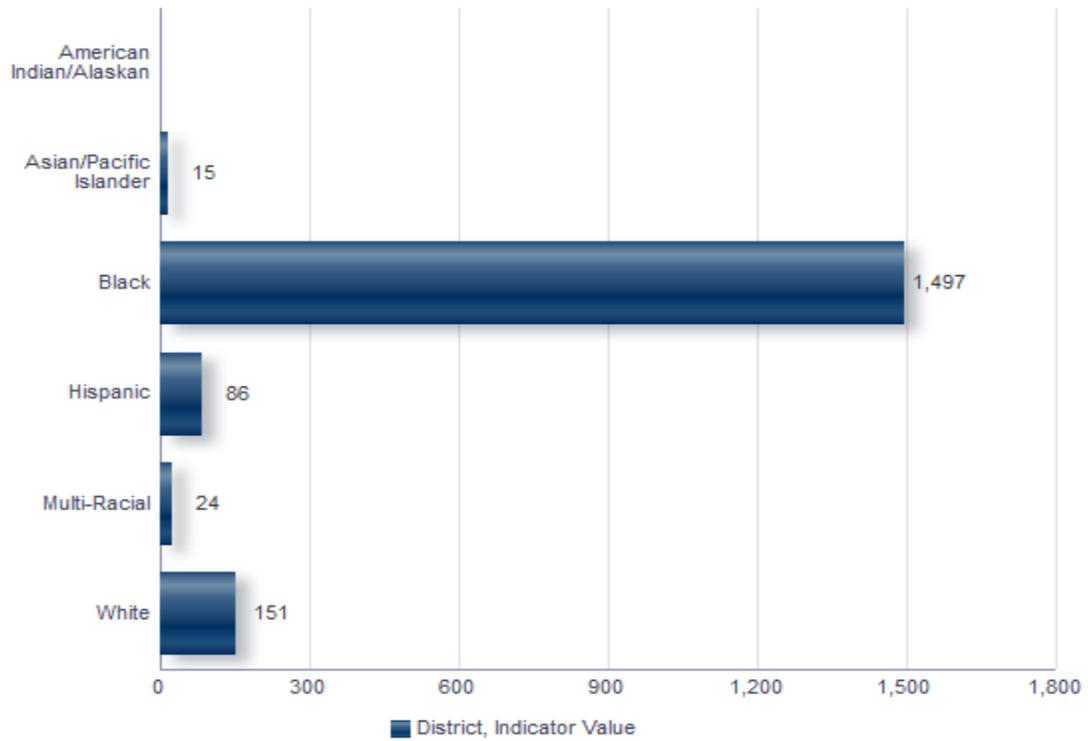
Graduation Rate - All Students (District Only)



	District	
2012-13	1,816	58.6%
2013-14	1,775	59.1%

Graduation Rate - By Race/Ethnicity (District Only)

Long School Year 2013-14



Source: The State of Georgia – Governor’s Office of Student Achievement: 2012-13, 2013-14. State of Georgia K-12 Report Card for Atlanta Independent School System

Graduation Rate by School

High School	2012	2013	2014	Gain
Early College High School at Carver	97.1	98.7	100.0	1.3
Grady High School	78.4	84.6	82.4	-2.2
North Atlanta High School	60.6	80.2	73.5	-6.7
South Atlanta School of Health and Medical Science	67.4	77.6	76.5	-1.1
Booker T. Washington - Early College Small School		73.9	78.8	4.9
The School of the Arts at Carver	67.0	73.6	74.5	0.9
Booker T. Washington HS - Banking, Finance and Investment		72.7	68.4	-4.3
School of Health Sciences and Research at Carver	65.9	70.3	61.2	-9.1
Mays High School	61.2	69.8	62.5	-7.3
South Atlanta Law and Social Justice School	56.0	62.2	71.0	8.8
Maynard H. Jackson, Jr. High School	56.2	55.8	68.5	12.7
Therrell School of Engineering, Math, and Science	48.9	55.4	76.5	21.1
South Atlanta School of Computer Animation and Design	60.0	55.0	60.3	5.3
Booker T. Washington HS - Health, Sciences and Nutrition		51.9	60.3	8.4
Douglass High School	40.5	49.6	42.5	-7.1
Therrell School of Law, Government and Public Policy	38.7	48.9	52.0	3.1
Therrell School of Health and Science	67.7	46.3	54.7	8.4
School of Technology at Carver	67.8	43.2	47.4	4.2
Crim High School	4.2	7.5	6.0	-1.5
Washington High School	60.5			NA
All Schools	50.9	58.6	59.1	0.5

According to our latest data, 59% of our students graduated in four years.

City of Atlanta

History:

Atlanta was founded in 1837 as the end of the Western & Atlantic railroad line (it was first named Marthasville in honor of the then-governor's daughter, nicknamed Terminus for its rail location, and then changed soon after to Atlanta, the feminine of Atlantic -- as in the railroad). Today the fast-growing city remains a transportation hub, not just for the country but also for the world: Hartsfield Atlanta International Airport is one of the nation's busiest in daily passenger flights. Direct flights to Europe, South America, and Asia have made metro Atlanta easily accessible to the more than 1,000 international businesses that operate here and the more than 50 countries that have representation in the city through consulates, trade offices, and chambers of commerce. The city has emerged as a banking center and is the world headquarters for 13 Fortune 500 companies.

Atlanta is the Capital city of the southeast, a city of the future with strong ties to its past. The old in new Atlanta is the soul of the city, the heritage that enhances the quality of life in a contemporary city. In the turbulent 60's, Atlanta was "the city too busy to hate." And today, in the 21st Century, Atlanta is the "city not too busy to care".

For more than four decades Atlanta has been linked to the civil rights movement. Civil Rights leaders moved forward, they were the visionaries who saw a new south, a new Atlanta. They believed in peace. They made monumental sacrifices for that peace. And because of them Atlanta became a fast-paced modern city which opened its doors to the 1996 Olympics.

Die-hard Southerners view Atlanta as the heart of the Old Confederacy; Atlanta has become the best example of the New South, a fast-paced modern city proud of its heritage.

In the past two decades Atlanta has experienced unprecedented growth -- the official city population is about 447,000, but the metro population has grown in the past decade by nearly 40%, from 2.9 million to 4.1 million people. A good measure of this growth is the ever-changing downtown skyline, along with skyscrapers constructed in the Midtown, Buckhead, and outer perimeter (fringing I-285) business districts.

Since the late 1970s dozens of dazzling skyscrapers designed by such luminaries as Philip Johnson, I. M. Pei, and Marcel Breuer have reshaped the city's profile.

Population and General Information

People QuickFacts	Atlanta	Georgia
Population, 2013 estimate	447,841	9,994,759
Population, 2010 (April 1) estimates base	420,279	9,688,681
Population, percent change - April 1, 2010 to July 1, 2013	6.60%	3.20%
Population, 2010	420,003	9,687,653
Persons under 5 years, percent, 2010	6.40%	7.10%
Persons under 18 years, percent, 2010	19.40%	25.70%
Persons 65 years and over, percent, 2010	9.80%	10.70%
Female persons, percent, 2010	50.20%	51.20%
White alone, percent, 2010 (a)	38.40%	59.70%
Black or African American alone, percent, 2010 (a)	54.00%	30.50%
American Indian and Alaska Native alone, percent, 2010 (a)	0.20%	0.30%
Asian alone, percent, 2010 (a)	3.10%	3.20%
Native Hawaiian and Other Pacific Islander alone, percent, 2010 (a)	Z	0.10%
Two or More Races, percent, 2010	2.00%	2.10%
Hispanic or Latino, percent, 2010 (b)	5.20%	8.80%
White alone, not Hispanic or Latino, percent, 2010	36.30%	55.90%
Living in same house 1 year & over, percent, 2009-2013	76.40%	83.60%
Foreign born persons, percent, 2009-2013	7.70%	9.70%
Language other than English spoken at home, pct age 5+, 2009-2013	10.70%	13.30%
High school graduate or higher, percent of persons age 25+, 2009-2013	88.00%	84.70%
Bachelor's degree or higher, percent of persons age 25+, 2009-2013	46.80%	28.00%
Veterans, 2009-2013	20,534	690,208
Mean travel time to work (minutes), workers age 16+, 2009-2013	25.1	27
Housing units, 2010	224,573	4,088,801
Homeownership rate, 2009-2013	45.40%	65.10%
Housing units in multi-unit structures, percent, 2009-2013	53.90%	20.50%
Median value of owner-occupied housing units, 2009-2013	\$210,000	\$151,300
Households, 2009-2013	179,459	3,518,097
Persons per household, 2009-2013	2.24	2.71
Per capita money income in past 12 months (2013 dollars), 2009-2013	\$35,890	\$25,182
Median household income, 2009-2013	\$46,631	\$49,179
Persons below poverty level, percent, 2009-2013	25.00%	18.20%
Business QuickFacts	Atlanta	Georgia
Total number of firms, 2007	50,970	901,105
Black-owned firms, percent, 2007	30.90%	20.40%
American Indian- and Alaska Native-owned firms, percent, 2007	0.60%	0.70%
Asian-owned firms, percent, 2007	4.40%	5.10%
Native Hawaiian and Other Pacific Islander-owned firms, percent, 2007	F	0.10%
Hispanic-owned firms, percent, 2007	2.40%	3.60%
Women-owned firms, percent, 2007	33.40%	30.90%
Manufacturers shipments, 2007 (\$1000)	5,304,252	144,280,774
Merchant wholesaler sales, 2007 (\$1000)	7,523,615	141,962,359
Retail sales, 2007 (\$1000)	5,594,126	117,516,907
Retail sales per capita, 2007	\$10,767	\$12,326
Accommodation and food services sales, 2007 (\$1000)	2,743,688	16,976,235
 (a) Includes persons reporting only one race.		
(b) Hispanics may be of any race, so also are included in applicable race categories.		
FN: Footnote on this item for this area in place of data		
NA: Not available		
D: Suppressed to avoid disclosure of confidential information		
X: Not applicable		

Atlanta is the largest city in the state of Georgia. Atlanta ranks as the 40th largest in the United States, and the sixth-largest city in the southeastern region. Atlanta is the core city of the ninth most populous United States metropolitan area at 5,268,860 (est. 2010), with a combined statistical area of 5,626,400. Atlanta's population grew steadily during the first 100 years of the city's existence, and peaked in 1970 at around 496,000. However, from 1970 to 2000, the city lost over 100,000 residents, a decrease of around 16 percent. During the same time, the metro area gained over three million people, cutting the city's share of the metro population in half, from over 25 percent in 1970 to around 12 percent in 2000. However, the city's population bottomed out in 1990 at around 394,000, and it has been increasing every year since then, reaching 420,003 residents in 2010. The 2012 population estimate is 443,775.

In 2012, the median income for a household in the city was \$46,146 and the median income for a family in the state was \$49,604. About 21.8% of the population and 17.2% of families lived below the poverty line.

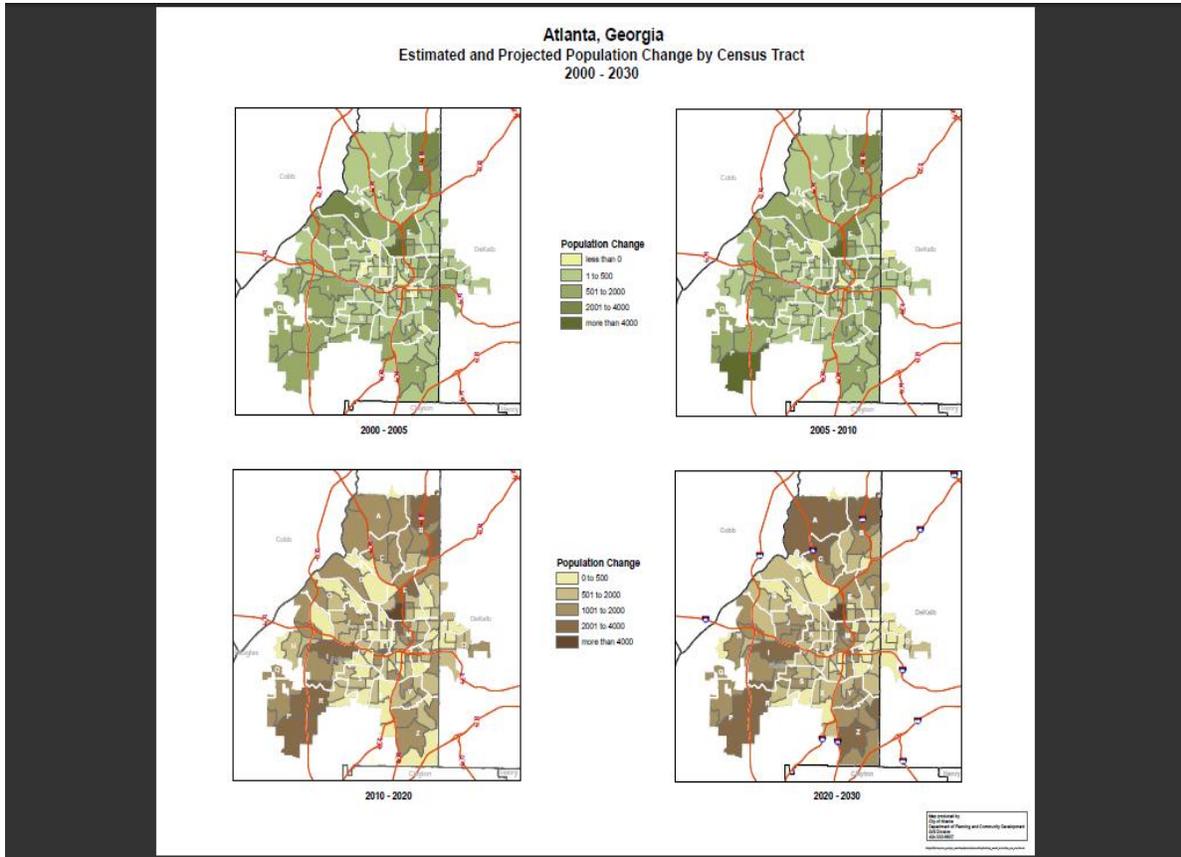
Atlanta is, as of 2012, the nation's 4th largest black-majority city and has long been known as a "black mecca" for its role as a center of black wealth, political power, education, and culture including film and music.

The city of Atlanta is seeing a drastic demographic increase in its white population, and at a pace that outstrips the rest of the nation. The proportion of whites in the city's population grew faster between 2000 and 2006 than that of any other U.S. city. By 2010, Atlanta's white population had increased by 22,763 people. The white percentage increased from 31% in 2000, to 35% in 2006, to 38% in 2010, more than double the increase between 1990 and 2000. During the same time, the city's black population decreased by 31,678 people, shrinking from 61.4% of the city's population in 2000 to 54.0% in 2010. The percentages of whites and blacks in the city's population have remained steady. The demographic changes are due to an influx of whites into gentrifying in-town neighborhoods, such as East Atlanta and the Old Fourth Ward, coupled with a movement of blacks into adjacent suburbs, such as Clayton County. Note that this phenomenon is not unique to Atlanta, as Washington, D.C. is undergoing a similar demographic change.

The trend towards ethnic diversity is much stronger in Metro Atlanta as a whole in which blacks and non-Hispanic whites make up only 85.7% of the population. The metro area's Hispanic population more than doubled from 268,851 in 2000 to 547,400 in 2010, and now makes up over 10% of the region's population. These immigrant communities have altered the economic, cultural, and religious landscape of metro Atlanta. The Asian American population in the metro nearly doubled and makes up just under 5% of the region's population. Gwinnett County became one of the most diverse counties in the nation.

Atlanta is the major commercial and transportation hub of the southeast United States and its international airport is one of the busiest in the world. The city's economy is led by the service, communications, retail trade, manufacturing, finance, and insurance industries. The convention business is also important, and Atlanta is home to many major corporations, including Coca-Cola, which was founded there in 1892.

Atlanta is projected to have a population of around 590,000 people by 2030. However, this projection assumes Atlanta garners only seven percent of the metro's growth during that period. If the city was to capture ten percent of metro Atlanta's growth, it would reach a population of 660,000 people by 2030.



City of Atlanta

Demographic and Economic Statistics

Fiscal Year Ended	Population	Personal Income (thousands)	Per Capita Personal Income	Median Age	Educational Attainment (5)	School Enrollment	Unemployment rate
2005	451,600	179,175	37,556	34.7	82.9	49,924	4.7%
2006	451,600	193,258	39,186	34.7	82.9	49,707	5.0%
2007	461,956	203,924	40,251	32.0	87.0	51,377	6.2%
2008	477,300	206,232	39,889	35.0	83.4	48,093	9.7%
2009	480,700	210,501	40,715	35.0	87.3	48,696	10.1%
2010	420,003	203,023	38,739	34.0	85.5	49,874	9.8%
2011	432,427	203,351	38,334	32.9	86.8	49,474	8.8%
2012	443,775	214,235	39,860	33.0	87.3	48,831	7.9%
2013	447,841	221,843	40,647	33.2	87.4	49,384	7.2%

Source: 1. U.S. Census Bureau, QuickFacts population estimate 2013

2.U.S. Department of Commerce, Bureau of Economic Analysis - data reported annually, available through 2012 for Atlanta MSA this figure is inclusive of Atlanta-Sandy Springs-Marietta.

3.U.S. Department of Commerce, Bureau of Economic Analysis - data reported annually, available through 2012 for Atlanta MSA

4.U.S. Census Bureau, American Community S

5.U.S. Census Bureau, American Community Survey for city of Atlanta, % of population that attained high school degree or higher educational degrees; data based on population 25 years and over and limited to household population, excludes institutions, college dormitories, & other group quarters; data available through 2012

6.Georgia Department of Education - Enrollment as of March of each fiscal year end

7.U.S. Department of Labor, Bureau of Labor S

8.City of Atlanta CAFR

* Figures taken from First Multiple Listing Service and are specific to the City of Atlanta

Glossary of Terms

This section contains definitions of terms used in this document and additional terms as deemed necessary in order to achieve common understanding concerning financial accounting procedures. School activity funds are defined as all local school funds derived by any public school from all activities or sources. Some of the definitions shown are taken or adapted from the recommendations of the National Committee on Governmental Accounting.

Account - A record of financial transactions that is similar in terms of a given frame of reference such as purpose, objective, or source.

Accounting System - The recording and reporting of activities and events affecting the money of an administrative unit and its programs. Specifically, it describes: (1) what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) data recording, classifying, and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing and initiating reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

Accrue - to record revenues when earned, or when levies are made and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. See also ACCRUAL BASIS.

Accrual Basis of Accounting - The basis of accounting under which revenues are recorded when levies are made and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also REVENUE and EXPENDITURES.

American Recovery and Reinvestment Act (ARRA) - A federal Act approved by the House of Representatives and Senate on February 13, 2009 to help the nation's economic recovery, create and save jobs, and provided services to people affected by the recession.

Appropriation - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expended.

Asset - Something of value that is owned by an entity.

Assets, Fixed - Land, buildings, machinery, furniture, and other equipment that the school system intends to hold or continue in use over a long period of time. "Fixed" denotes probability of intent to continue use or possession, and does not indicate immobility of an asset.

Audit - An examination of records and documents by an auditor in the process of securing evidence for one or more of the following purposes: (a) determining the propriety of completed transactions, (b) ascertaining whether all transactions have been recorded, (c) determining whether transactions are accurately recorded in the accounts and in the statements drawn from the accounts.

Balance - The difference between the total debits and the total credits of an account; the total of an account containing only debits or only credits.

Balance Sheet - A financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP.

Balanced Budget - A financial plan where revenues equal, or exceed, expenditures.

BCM – Budget Center Manager

Board of Education, District - The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.

Bond – A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

Bonded Debt - The part of the school district debt that is covered by outstanding bonds of the district. Sometimes this is called "Funded Debt."

Bonds Payable - The face value of bonds issued and unpaid.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

Budget Calendar - The schedule of key dates used in the preparation and adoption of the Annual Budget.

Budget Control - The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

Budget Document - The instrument used as a comprehensive financial plan of operations of the Board of Education.

Capital Funds – Monies set aside for the purchase of capital or fixed assets, such as land, equipment, and buildings.

Capital Projects – Long term investment projects aimed to acquire, develop, improve, and/or maintain an organization’s capital assets.

Capital Outlay - Expenditures for land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

Cash - Currency, checks, postal and express money orders, and bank deposits including certificates of deposit.

Certified Tax Digest - An annual property tax digest certified by the tax receiver or tax commissioner of a county to the Department of Revenue and approved by the State Revenue Commissioner.

Classification, Function - As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, Instruction, School Administration, Plant Maintenance and Operation.

Classification, Object - As applied to expenditures, this term has reference to an article or service received; for example, payroll costs purchased and contracted services, materials, and supplies.

Cost per Student - Financial data (either budget or expenditures) for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.).

Debt - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

Deficit - The excess of the obligations of an account over its resources.

Disbursements - Payments for goods and services.

Elementary School - A school classified as elementary by state and local statutes or practice and composed of kindergarten through grade five.

Encumbrance - A restriction of available money by issuance of a purchase order.

Encumbrance Accounting - A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

Equipment - A material item of a non-expendable nature, such as a built-in facility, a movable or fixed unit of furniture or furnishings, an instrument or apparatus, a machine (including attachments), instructional skill-training device, or a set of small articles with parts are that replaceable or repairable, the whole retaining its identity and utility over a period of time which is characteristic for items of its class.

ESOL - English to Speakers of Other Languages

Expenditures - Decreases in net financial resources. If accounts are kept on the accrual basis, this includes total charges incurred, whether paid or unpaid. On the cash bases, payments are termed disbursements.

Expenses - Outflows or other using up of assets or incur of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

Financial Statement - A formal written presentation that sets forth information concerning the financial condition of the school internal funds.

Fiscal Period - Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

Fiscal Year - A twelve-month period of time to which the annual budget applies, and at the end of which a local education agency determines its financial position and the results of its operations.

Fixed Assets - Land, buildings, machinery, furniture, and other equipment which the school district intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

Forecast - A projection made for the development of next fiscal year's budget. The projection is based primarily on the annualized cost of providing the same level of services as in the current year.

Function - An accounting term relating to both the budget and the financial report. A "function" is a grouping of activities being performed for which salaries and other types of direct costs are expended and accounted. Functions and sub functions consist of activities that have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities should be combinable, comparable, relatable and mutually exclusive. Both the budget and the financial reports group activities within "functions".

Fund - A fiscal and accounting entity which is comprised of a self balancing set of accounts which reflect all assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control.

Fund Balance - The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

Fund Balance, Transfer – Used to balance out revenue shortfalls of any particular fund.

Fund Balance, Unreserved - The portion of Fund Balance that is not reserved for encumbrances, debt service or similar items.

Fund, Capital Projects - Used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the related bond issue. Capital project funds are designated to account for acquisition or construction of capital outlay assets that are not acquired directly by the general fund, special revenue funds, or enterprise funds. Capital project funds have been developed to account for the proceeds of a specific bond issue and revenue from other possible sources which is designated for capital outlay, i.e., for land, buildings, and equipment.

Fund, Debt Services - Used to finance and account for payment of principal and interest on all long-term general obligation debts. Debt service funds are used to accumulate resources over the outstanding life of the bond issue in an amount equal to the maturity value. Cash of the debt service may be invested in income producing securities that are converted back into cash at the maturity date for use in retiring bonds.

Fund, Enterprise - Used to finance and account for the acquisition, operations, and maintenance of school district facilities and services which are entirely or predominantly self supportive by user charges. Budgetary accounts and formal budgetary accounting are recommended for Enterprise Funds. The accounting consists primarily of proper recording of receipts and disbursements.

Fund, General - The fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

Fund, Special Revenue - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

General Ledger - A book, file, or other device in which accounts are kept to the degree of detail necessary to summarize the financial transactions of the school. General ledger accounts may be

kept for any group of receipts or expenditures on which an administrative officer wishes to maintain fiscal control.

General Long Term Debt - Liability for general obligations bonds. The general long-term debt of a state or local government is secured by the general credit and revenue-raising powers of the government rather than by the assets acquired or specific fund resources.

Gift - Something of value received for which no repayment or special service to the contributor is expected.

Grant - Money received by a school for an activity for which no repayment is expected but for which certain conditions exist relative to the disbursement of funds.

High School - A school classified as high school by state and local statutes or practices and composed of grades nine through twelve.

Instruction - Direct interaction between students and classroom teachers, paraprofessionals and/or related staff involving teaching students in a teaching/learning environment in a systematic program designed to assist students in acquiring competency in knowledge, skills, and understanding.

Instructional Materials-Supplies - An object of expenditure related to amounts paid for the acquisition of devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

Inventory - The cost of supplies and equipment on hand not yet distributed to requisitioning units.

Kindergarten - A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

Land - A fixed asset account that reflects the acquisition value of land owned by a school system. If land is purchased, this account includes the purchase costs and other associated improvement costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.

Levy - (Verb) to impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

Liabilities - Debt or other legal obligations arising out of transactions which are payable but not necessarily due. (Encumbrances are not liabilities; they become liabilities when the services or materials for which the encumbrance was established have been rendered or received.)

Long-Term Debt - Debt with a maturity of more than one year after the date of issuance.

Middle School - A school classified as middle by state and local statutes or practices and composed of grades six through eight.

Mill - The rate of taxation based on dollars per thousand of taxable assessed value. A mill is one tenth of a cent (\$.001).

Millage Rate - The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value established by the governing authority each fiscal year.

Object - An accounting term used to describe the service or commodity obtained as a result of a specific expenditure or to describe a specific revenue source.

Operational Budget - Non-salary and non-fringe benefit accounts.

Per Pupil (Allotment) - An allotment to each school for supplies and equipment initially based on the first FTE count of the fiscal year.

Per Student (Expenditure) - An accepted and commonly used norm to compare expenditures between school districts, state spending and national spending.

Personnel, Administrative - Personnel on the school payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the school district that are system wide and not confined to one school, subject, or narrow phase of school activity; for example, superintendent of schools.

Personnel, Clerical - Personnel occupying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records.

Personnel, Instruction - Those who render services dealing directly with the instruction of pupils. Included here are: teachers, paraprofessionals.

Program - The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

Program Budget - A budget wherein expenditures are based primarily on programs of work and secondarily on character and object. A program budget is a transitional type of budget between the traditional character and object budget on the one hand, and the performance budget, on the other.

Purchase Order - Document that authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Purchased Services - Personal services rendered by personnel who are not on the payroll of the school system and other services that may be purchased by the school system.

OBE (Quality Basic Education) – Allotments - Funds are allotted by the state on the basis of "Weighted FTE" (FTE: Full Time Equivalent students) to the local school system.

OBE – Mid Year Adjustment - The adjustment of QBE allotment that reflect the more recent FTE count of a school system in the current school year, to increase or decrease the QBE earning that based on FTE count taken in the previous year.

OBE – Austerity - The QBE formula reduction to decrease the allotment due to the difficult financial challenges to State revenues and the program expenditure cut is necessary.

Reimbursement - Repayment of authorized expenditures made on behalf of the school's internal fund.

Reports - Written statements of information, which are made by a person, unit, or organization for the use of some other person, unit, or organization.

Requisition - A written request, usually from one department to the Purchasing Officer or to another department, for specified articles or services.

Reserve - An account used to indicate that a portion of fund balance is restricted for a specific purpose.

Reserve for Encumbrances - A reserve representing the designation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior year encumbrances.

Revenue - Additions to the assets of a fund during a fiscal period that are available to finance the fund's expenditures during the fiscal period.

Revised Budget - An increase or decrease to the initial budget (original amount as adopted by the governing body) amount.

SRT – School Reform Team

Salaries - Total expenditures for hourly, daily, and monthly salaries including overtime pay and sick pay.

School - A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings.

SPLOST – Special Purpose Local Option Sales Tax- extra one-cent sales tax voted on and approved by citizenry to be used by the school district for capital improvements and debt retirement.

Supplies - Expenditures for material items of an expendable nature that are consumed, worn-out, or deteriorated by use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

Supporting Documentation - Evidence attesting to the authenticity, accuracy, and authority of a financial transaction.

Taxes - Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Tax Digest - The established formula for the County to determine the net Maintenance and Operations (M & O) property digest for the school district on a calendar year basis which includes total real, personal, motor vehicles, mobile homes, and public utility property, less homestead, various personal, Freeport and agricultural exemptions. The Tax Digest is certified in July of each year and the local board of education sets official millage rate.

Transfers - Amounts transferred between two funds. The offsetting transaction is recorded in the revenue source in the fund to which the transfer is made.



Appendix

General Fund Budget & Special Revenue Budget

FISCAL YEAR 2016 (SCHOOL YEAR 2015-2016)

ATLANTA, FULTON COUNTY, GEORGIA 30303

APPENDIX

- **Amortization Resolution**
- **Amortization Schedule**
- **Fiscal Year 2015 QBE allotment sheet**

Report No. 13/14-0117

**Resolution
Atlanta Board of Education**



June 2, 2014

**ATLANTA BOARD OF EDUCATION GENERAL EMPLOYEES PENSION
PLAN AMENDED AMORTIZATION CALCULATION RESOLUTION**

WHEREAS, the Atlanta Independent School System (the “**School System**”) FY2015 budget is based on a restructuring of the unfunded pension obligation that would result in lower annual general fund contributions for the next eleven years; and

WHEREAS, budget constraints require the School System to implement additional cost saving measures; and

WHEREAS, the School System has obtained an independent actuarial study on the fiscal impact of revising the amortization calculation for the unfunded accrued liability of the Atlanta Board of Education General Employees’ pension fund; and

WHEREAS, the School System is authorized within the guidelines of the Government Accounting Standards Board and the state law minimum annual funding requirements for the accrued unfunded liability of its pension fund to amend its amortization calculation; and

WHEREAS, the School System desires to amend its amortization calculation as follows:

Proposed Amortization Calculation:

FY2015 Annual Required Contribution (“ARC”) – delays amortization period for 4 years

FY2015 ARC – contributes \$110.9 million more on a nominal basis over the next 30 years (\$30 million present value)

WHEREAS, annual contributions in future years would be slightly increased to make up for the savings realized during the first eleven years of the amended amortization schedule

WHEREAS, the Atlanta Board of Education will continue to seek a permanent solution to the unfunded pension obligation.

NOW THEREFORE BE IT RESOLVED, that the School System hereby amends the amortization calculation of the Atlanta Board of Education General Employees’ Pension Plan.

IN WITNESS WHEREOF, the Atlanta Board of Education has duly adopted this resolution and has caused its duly authorized officials to execute and deliver this resolution on this 2nd day of June, 2014.

Erroll B. Davis Jr., Superintendent
Atlanta Public Schools

Courtney D. English, Chair
Atlanta Public Schools

Atlanta Public Schools
Pension Amortization Schedule

FY	Current (Fully Funded 2027)	3% Increase (Fully Funded 2031)	Difference
15	\$ 58,600,000	\$ 48,900,000	\$ (9,700,000)
16	60,900,000	50,400,000	(10,500,000)
17	63,200,000	51,900,000	(11,300,000)
18	65,400,000	53,500,000	(11,900,000)
19	67,700,000	55,100,000	(12,600,000)
20	70,100,000	56,700,000	(13,400,000)
21	72,500,000	58,400,000	(14,100,000)
22	75,000,000	60,200,000	(14,800,000)
23	77,700,000	62,000,000	(15,700,000)
24	80,400,000	63,800,000	(16,600,000)
25	83,100,000	65,800,000	(17,300,000)
26	37,800,000	67,700,000	29,900,000
27	3,900,000	69,800,000	65,900,000
28	4,100,000	71,800,000	67,700,000
29	4,300,000	74,000,000	69,700,000
30	4,500,000	30,100,000	25,600,000
31	4,700,000	4,700,000	-
32	4,900,000	4,900,000	-
33	5,100,000	5,100,000	-
34	5,300,000	5,300,000	-
35	5,500,000	5,500,000	-
36	5,800,000	5,800,000	-
37	6,000,000	6,000,000	-
38	6,300,000	6,300,000	-
39	6,500,000	6,500,000	-
40	6,800,000	6,800,000	-
41	7,100,000	7,100,000	-
42	7,300,000	7,300,000	-
	<u>\$ 900,500,000</u>	<u>\$ 1,011,400,000</u>	<u>\$ 110,900,000</u>

Note: Assumes 7.5% Annual Investment Returns

School System: 761 - Atlanta Public Schools		FY15 INITIAL Amendment # 1						THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,443.99												
Earnings (\$)						Earned Positions Grades K-12														
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec										
Kindergarten Pgm	4,207	23,582,628	328,771	23,911,399	9,723,997	14,187,402	280.47		9.35	3.82										
Kindergarten Early Intr Pgm	584	4,266,404	45,639	4,312,043	1,753,569	2,558,474	53.09		1.30	0.53										
Primary Grade(1-3) Pgm	11,265	51,218,975	967,664	52,186,639	21,222,629	30,964,010	662.65	32.65	25.03	10.24										
Primary Grd Early Intrv(1-3) Pgm	1,777	12,077,603	152,646	12,230,249	4,973,649	7,256,600	161.55		5.15	3.95										
Upper Elementary Grd(4-5) Pgm	5,961	20,688,934	419,769	21,108,703	8,584,231	12,524,472	259.17	17.28	13.25	5.42										
UppElem Grd Early Intrv(4-5)	1,064	7,231,609	74,926	7,306,535	2,971,333	4,335,202	96.73		3.08	2.36										
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00										
Middle School(6-8) Pgm	8,887	34,908,446	625,831	35,534,277	14,450,848	21,083,629	444.35	25.76	19.75	8.08										
High School Gen Educ(9-12)	8,516	27,825,743	967,410	28,793,153	11,709,250	17,083,903	370.26		18.92	7.74										
CTAE(9-12) PGM	1,488	5,542,481	488,361	6,030,842	2,452,550	3,578,292	74.40		3.31	1.35										
Students with Disab Cat I	295	2,604,455	73,443	2,677,898	1,089,015	1,588,883	36.88			0.27										
Students with Disab Cat II	239	2,593,483	31,392	2,624,875	1,067,452	1,557,423	36.77			0.22										
Students with Disab Cat III	1,231	17,342,022	251,373	17,593,395	7,154,668	10,438,727	246.20			1.12										
Students with Disab Cat IV	205	4,804,639	86,595	4,891,234	1,989,108	2,902,126	68.33			0.19										
Students with Disab Cat V	112	988,810	47,311	1,036,121	421,357	614,764	14.00			0.10										
Gifted Student Category VI	1,965	11,607,122	198,268	11,805,390	4,800,873	7,004,517	163.75			1.79										
Remedial Education Pgm	852	4,036,981	48,939	4,085,920	1,661,612	2,424,308	56.80			0.77										
Alternate Education Pgm	472	2,309,713	33,238	2,342,951	952,803	1,390,148	31.47		1.05	0.43										
Eng.Spkrsof Other Lang.(ESOL)	264	2,661,340	15,163	2,676,503	1,088,448	1,588,055	37.71			0.24										
Spec Ed. Itinerant				2,149	874	1,275														
Spec Ed. Supplemental Speech				118,425	48,160	70,265														
TOTAL DIRECT INSTRUC.	49,384	236,291,388	4,856,739	241,268,701	98,116,226	143,152,475	3,094.58	83.92	98.27	44.90	Suppl.	Asst Suppl	Prin.	Asst Prin.	Secty.	Accont.	VT/SW	Psych.	Sp Ed Ldr	Media Center
INDIRECT COST																				
Central Admin		4,828,073	0	4,828,073	1,963,422	2,864,651					1.00	6.00			1.00	1.00	19.96	19.96	20.24	
School Admin		15,299,334	351,146	15,650,480	6,364,547	9,285,933							101.00	75.48	99.14					
Facility M & O			14,716,410	14,716,410	5,984,691	8,731,719														
Sub Total (INDIRECT COST)		20,127,407	15,067,556	35,194,963	14,312,660	20,882,303					1.00	6.00	101.00	75.48	100.14	1.00	19.96	19.96	20.24	
MEDIA CENTER PGM.		6,204,204	700,150	6,904,354	2,807,779	4,096,575														88.82
20 DAYS ADDITIONAL INSTRUCTION		2,096,703		2,096,703	852,662	1,244,041														
STAFF & PROFESSIONAL DEV				1,066,695	433,791	632,904														
PRINCIPAL STAFF & PROF. DEV				33,734	13,719	20,015														
MIDTERM HOLD HARMLESS																				
Amended Formula Adjustment						(16,532,788)														
Charter System Adjustment				0		0														
QBE FORMULA EARNINGS		264,719,702	20,624,445	286,565,150	116,536,837	153,495,525	3,094.58	83.92	98.27	44.90	1.00	6.00	101.00	75.48	100.14	1.00	19.96	19.96	20.24	88.82
CATEGORICAL GRANTS																				
Pupil Transportation Pgm (Includes 205 Drivers and bus replacement funds of 0)				2,925,937		2,925,937														
Sparsity - Regular				0		0														
Nursing Services				983,501		983,501														
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				290,474,588		157,404,963														
Education Equalization Funding Grant				0		0														
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				290,474,588		157,404,963														
Charter Commission Admin - State				0		0														
One Time QBE Adjustment				0		0														
DCH Direct Payment				0		0														
State Commission Charter Supplement				0		0														
TOTAL FUNDING ON THIS ALLOTMENT SHEET				290,474,588		157,404,963														

NOTES

- Expenditure Controls relating to direct instructional costs, media center costs, staff and professional development costs and 20 Days on Additional Instruction have been waived and shall not apply to nor be enforceable against a local system in FY 2015.
- Health Insurance for Certificated Personnel is funded on a per member per month amount of \$945. for an annual funding amount of \$11,340 in QBE under appropriation in FY 2015 (HB 744).
- Teacher Retirement is funded at 13.15% in QBE in FY 2015 (HB 744).
- FOR INFORMATION ONLY -Additional number of counselor position(s) based on FTEs in Special Education and ESOL are shown below. These position(s) are not included in the earned positions reflected above. and are subject to appropriation.

Total T&E 117,285,724 includes T&E 74,488,564 and III 42,797,160
Counselor Position(s) 5.21

Atlanta Independent School System



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