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.

FY2018 Budget Development

BFAC

March 16, 2017

Agenda

• Meeting Goals	5 minutes
• FY2018 Revenue Update	10 minutes
• FY2018 Expenditure Update	25 minutes
• FY2018 Current Gap Analysis	15 minutes
• Wrap-Up and Next Steps	5 minutes

SYSTEMS AND RESOURCES …

Goals

- For this meeting
  - Provide an update on key revenue impacts for the FY2018 general fund budget:
    - Feedback from the interim Fulton County Tax Appraiser's guidance on local revenue forecast
    - Share the revised forecast for the state revenue and the historical impact of the austerity and local fair share reductions
  - Continue FY2018 Budget Development
    - Update on the Expenditure request as submitted with detailed break-out of school-based and centralized supports expenditures
    - Update on the current budget gap with the recommended use of fund balance to close the current budget gap
    - Discuss restoration of school austerity and the use of fund balance for the FY2018 budget

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.

FY2018 Revenue Update

Local Revenue

SYSTEMS AND RESOURCES …

- Dwight Robinson- Interim Chief Appraiser
  - 235 Peachtree Street, Suite 1400, N.E., Atlanta, Ga. 30303
  - Phone: 404-612-6440
  - boa@fultoncountyga.gov

At their September 15, 2016 meeting, the Fulton County Board of Assessors named Mr. Dwight Robinson the Interim Chief Appraiser.

Before his current assignment, Mr. Robinson was one of three Deputy Chief Appraisers and brings 28 years of experience and leadership to the position.

Mr. Robinson graduated from the City University of New York (Baruch College) and is certified at the highest level (Appraiser IV) by the Georgia Department of Revenue.

More importantly, Mr. Robinson realizes the significant role his department plays in funding the services that the citizens of Fulton County demand and is committed to improving the transparency and collaboration among all stakeholders.

State's Projected Revenue without enrollment growth

SYSTEMS AND RESOURCES …

- This slide illustrates the projected QBE allotments received from the state, which without growth in student FTE, would actually yield a decrease in state revenue by $1 million. We anticipate enrollment growth and are capturing that assumption in our state forecasts on slide 9.

QBE	FY2017 Mid-year	FY2018	Change
FTE	51,063	51,063	-
QBE Earnings	$262,340,749	$272,289,158	$9,948,409
Health	$45,904,320	$45,688,860	($215,460)
PD	$26,773	$27,308	$535
Total QBE Earnings	**$308,271,842**	**318,005,326**	**9,733,484**
LFS	($120,254,761)	($131,334,180)	($11,079,419)
Austerity	($3,899,974)	($3,709,489)	$190,485
Charter Systems	$4,406,400	$4,406,400	$0
Nursing	$1,053,403	$1,101,807	$48,404
Transportation	$2,903,843	$2,943,289	$39,446
Total	**$192,480,753**	**191,413,153**	**(1,067,600)**

ATLANTA PUBLIC SCHOOLS

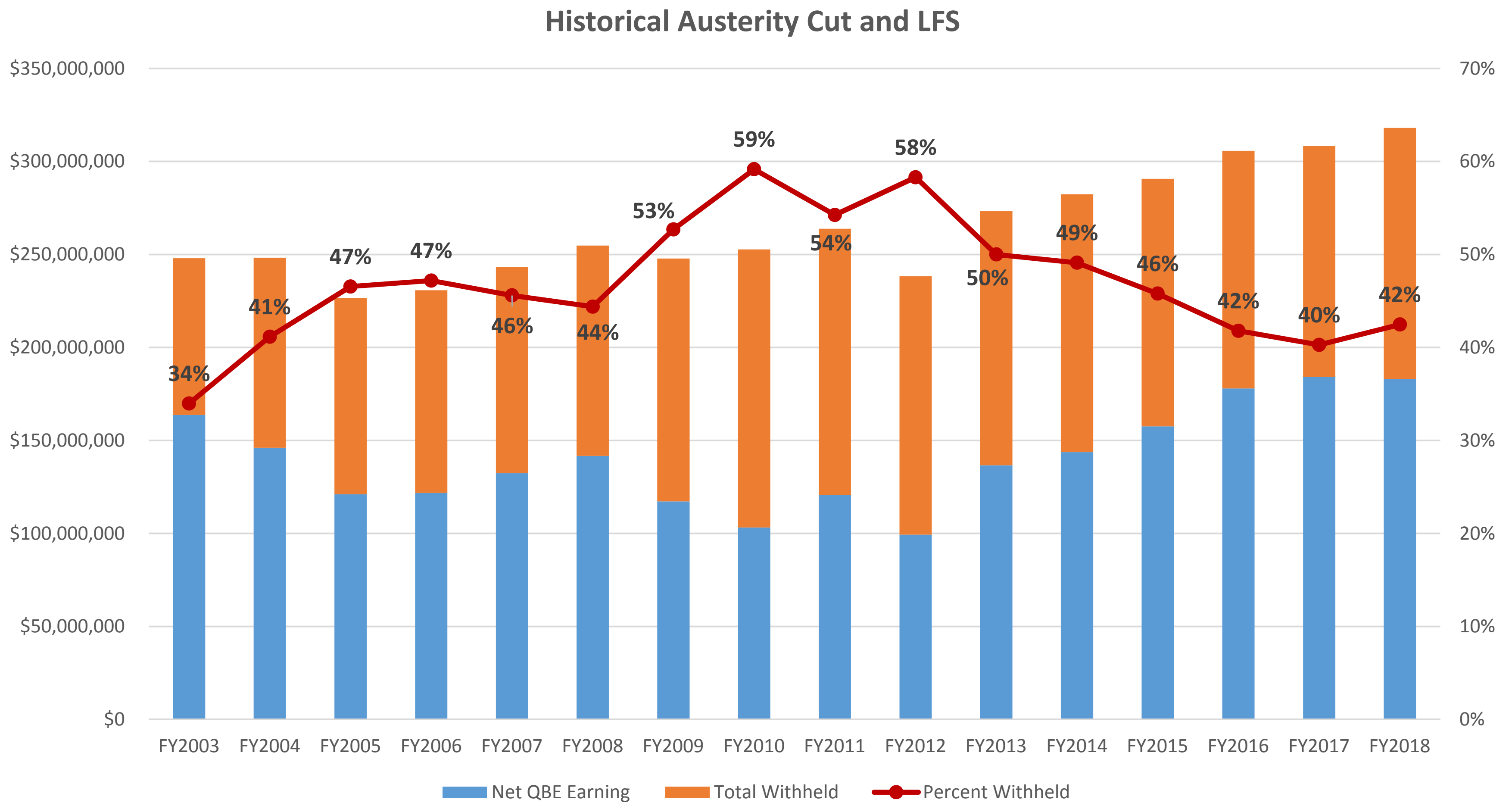
Historical QBE Funding

SYSTEMS AND RESOURCES …

- Over the past 15 years APS has had nearly 50% of earned state allocations withheld between the austerity reductions and the local fair share (LFS)
- QBE defines the LFS as the amount of money that can be raised by levying five mills on the school system's "equalized adjusted school property tax digest" assessed at 40 percent
- The LFS is NOT what the school system actually collects from a five mill property tax
  - Assumes property is properly assessed at 40 percent
  - Includes local exemptions

	Total QBE Earnings	Net QBE Earning	LFS	Austerity Cut	Total Withheld	% Withheld
FY2003	$247,999,494	$163,742,468	$78,885,242	$5,371,784	$84,257,026	34%
FY2004	$248,259,807	$146,096,923	$90,854,968	$11,307,916	$102,162,884	41%
FY2005	$226,508,109	$121,071,694	$92,573,517	$12,862,898	$105,436,415	47%
FY2006	$230,746,868	$121,861,310	$96,022,776	$12,862,782	$108,885,558	47%
FY2007	$243,251,916	$132,355,068	$105,473,001	$5,423,847	$110,896,848	46%
FY2008	$254,778,257	$141,701,195	$108,609,904	$4,467,158	$113,077,062	44%
FY2009	$247,850,048	$117,252,723	$119,218,551	$11,378,774	$130,597,325	53%
FY2010	$252,744,595	$103,208,247	$123,525,942	$26,010,406	$149,536,348	59%
FY2011	$263,820,552	$120,708,340	$121,748,427	$21,363,785	$143,112,212	54%
FY2012	$238,226,229	$99,354,158	$116,314,850	$22,557,221	$138,872,071	58%
FY2013	$273,257,752	$136,645,403	$114,041,772	$22,570,577	$136,612,349	50%
FY2014	$282,371,155	$143,702,256	$115,650,054	$23,018,845	$138,668,899	49%
FY2015	$290,642,904	$157,573,282	$116,536,834	$16,532,788	$133,069,622	46%
FY2016	$305,748,333	$177,972,822	$116,794,478	$10,981,033	$127,775,511	42%
FY2017	$308,271,842	$184,117,106	$120,254,762	$3,899,974	$124,154,736	40%
FY2018	$318,005,326	$182,961,657	$131,334,180	$3,709,489	$135,043,669	42%
Total	**$4,232,483,187**	**$2,250,324,652**	**$1,767,839,258**	**$214,319,277**	**$1,982,158,535**	**47%**

Historical Austerity and LFS



FY2018 Revenue Forecast

SYSTEMS AND RESOURCES …

Revenue	FY2017	FY2018	FY2018 vs FY2017	Notes
Local	$514,761,145	$540,513,275	$25,752,131	Anticipating 5% growth on local digest
State	$193,807,265	$197,154,011	$3,346,746	Some growth for enrollment, TRS, and salary; mostly offset my increase to LFS
Other	$24,796,192	$13,493,197	($11,302,995)	Roll-off of one-time belt line payment
Fund 150	$0	$12,251,727	$12,251,727	Consolidation of funds**
Fund Balance	$27,913,487*		($27,913,487)	
Total Resources	**$761,278,088**	**$763,412,210**	**$2,134,122**	

*Actual use of fund balance to balance the budget for FY2017 is $13,244,453 but approximate share to charters is $1,854,223 and another $12 million to offset rolled-over encumbrances
**Transferred from Title I and Title II based on the consolidation of funds pilot which will provide additional flexibility and autonomy with federal dollars to Principals

ATLANTA PUBLIC SCHOOLS

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.

FY2018 Expenditure Update

Strategy

SYSTEMS AND RESOURCES …

- Plan to manage the budget development *strategy*
  - What's the storyline that people need to understand internally and externally
  - Key management milestones include:
    - ✓ Better understanding of what's inside FY2017 $745 million budget, and what are we getting for it (October 13th Commission Meeting)
    - ✓ Define the strategy and the narrative (November 14th Budget Retreat boat activity; November 17th Commission Meeting)
    - ✓ Which schools meet utilization, size, building condition, academic performance and proximity to other potential receiving schools and associated costs (March 6th Board Meeting)
    - ✓ Proactive communication strategy to all stakeholder groups including advisory group, feedback (Superintendent's employee budget feedback meetings, BFAC meetings and GoTeam budget meetings) and live streaming meetings (determining feasibility)
    - ✓ Midyear check-in on savings and reallocations and redistributions (February 16th Commission Meeting)
    - ✓ Investment map of every cluster (as discussed at January 26th Commission Meeting and again on February 16th)
    - ✓ What's in the revisions for QBE and any other key legislative impacts (legislative session in process and being monitored; discussed at February 16th Budget Commission Meeting)
    - ✓ Comfort with the detailed plans that back the numbers, especially big investments (as discussed at the January 26th Commission Meeting and February 16th Commission Meeting)
    - Ensuring high quality leader in every school
- How do we get to a decision in June? Refine Theory of Action Commitment:
  - A detailed plan that fixes problems
  - Must be able to explain and defend that plan
  - Key stakeholders are self, colleagues, and public
  - What else?

ATLANTA PUBLIC SCHOOLS

Board Questions

SYSTEMS AND RESOURCES …

- What are the savings we can expect related to school mergers and closures?
  - Before any reinvestments in other initiatives, the district expects to save from these recommendations about $3.9 million each year until FY2020 and then $5.4 million each year thereafter.
- What additional conversations are we having around pushing centrally supported costs to schools? Savings? Redistribution?
  - See Analysis slides for Centralized Supports vs. School-Based Expenditures. The administration is undertaking a process to determine feasibility of allocating and distributing both funds and responsibility for certain allotments. We are categorizing what can be turned over to the site-leaders both for the current year and in the long-term in a phased-in approach.
- What is the narrative on APS found efficiencies in past budget(s) and are we approaching a tipping point (becoming less efficient) in any areas?
  - Since FY2015, APS has made a concerted effort to cut redundancies within the budget, especially within centralized supports. We have done this by identifying reductions in department budgets and position FTE's (more than 100 for approximately $9 million in savings) and consolidating programs. For FY2017 alone we were able to push an additional $6.2 million in flex, cluster and signature funds to schools through found efficiencies.

Cuts to Centralized Supports

SYSTEMS AND RESOURCES …

- The below chart outlines some of the position cuts made within the central office support budgets since FY2015. This represents a decrease of approximately $9 million in positions alone
- For FY2018, an additional $8 million in central office supports has already been identified through program realignments, cuts to non-personnel (supplies, travel, contracted services, etc.), and in some additional staffing

Division	FY2015	FY2016	FY2017
Accountability and Info Systems	131.00	114.00	113.00
Chief Schools and Academics	162.00	146.00	129.70
Finance	87.00	77.00	63.00
Human Resources	63.00	54.00	49.00
Operations	255.60	268.80	245.60
Turnaround	-	3.00	8.60
General Administration	62.00	58.00	49.00
Grand Total	**760.60**	**720.80**	**657.90**
Year over Year Cuts		**(39.80)**	**(62.90)**

Legislative Update and Potential Financial Impact

SYSTEMS AND RESOURCES …

Bill #	Author	Code Section	Caption	Current Status
~~HB 26~~	~~Rep. Erica Thomas~~	~~Title 20~~	~~Education; raise age of mandatory education for children from 16 to 17; revise provisions~~	Failed to crossover to the Senate on 3/3/17
~~HB 28~~	~~Rep. Billy Mitchell~~	~~Part 3 of Article 16 of Chapter 2 of Title 20~~	~~Elementary and secondary education; test for lead contamination in drinking water in public and private schools; require~~	Failed to crossover to the Senate on 3/3/17
~~HB 77~~	~~Rep. Dar'shun Kendrick~~	~~Part 3 of Article 16 of Chapter 2 of Title 20~~	~~Elementary and secondary education; training materials in mental health; provide~~	Failed to crossover to the Senate on 3/3/17
~~HB 170~~	~~Rep. Shelia Jones~~	~~Subpart 3 of Part 1 of Article 16 of Chapter 2 of Title 20~~	~~Student Online Personal Information Protection Act; enact~~	Failed to crossover to the Senate on 3/3/17
~~HB 178~~	~~Rep. Dave Belton~~	~~Part 5 of Article 6 of Chapter 2 of Title 20~~	~~Quality Basic Education Act; funding for school counselors for military students; provide~~	Failed to crossover to the Senate on 3/3/17
~~HB 211~~	~~Rep. Beth Beskin~~	~~Article 2 of Chapter 7 of Title 48~~	~~Income tax; homestead exemption; certain dwellings within a school attendance zone; create tax credit~~	Failed to crossover to the Senate on 3/3/17
HB 545	Rep. Beth Beskin	O.C.G.A § 48-5-40, 48-5-50, 21-2-540	City of Atlanta; ad valorem tax; residents in independent school district who are 70 years of age or older; provide homestead exemption	Local Legislation not subject to crossover day deadline. Subject to a referendum vote on 11/2017
~~HB 311~~	~~Rep. Jay Powell~~	~~Part 4 of Article 6 of Chapter 2 of Title 20~~	~~Education; calculation of equalization grants; revise certain provisions~~	Failed to crossover to the Senate on 3/3/17
SB 29	Sen. Vincent Fort	Article 1 of Chapter 1 of Title 20	Education; drinking water in child care learning centers and for lead contamination; require testing	Passed the Senate/House First Readers 3/6
SB 30	Sen. Vincent Fort	Chapter 2 of Title 20	Sustainable Community School Operational Grants; definitions; planning and implementation grants; provide	Passed the Senate/House First Readers 3/6
~~SB 76~~	~~Sen. Ellis Black~~	~~Part 2 of Article 3 of Chapter 8 of Title 48~~	~~Sales Tax; distribution of sales tax for educational purposes; change certain provisions~~	Failed to crossover to the House on 3/3/17
~~SB 98~~	~~Sen. Elena Parent~~	~~O.C.G.A. § 20-2-260~~	~~Capital Outlay Funds; used for educational facilities for voluntary pre-kindergarten programs; provide~~	Failed to crossover to the House on 3/3/17
~~SB 142~~	~~Sen. John Kennedy~~	~~Article 2 of Chapter 14 of Title 40~~	~~Speed Detection Devices; automated traffic enforcement safety devices in school zones; provide~~	Failed to crossover to the House on 3/3/17
SB 149	Sen. Emanuel Jones	Chapter 8 of Title 35	School Resource Officers; training requirements; provide	Passed the Senate/House First Readers 3/6/17
~~SB 151~~	~~Sen. Emanuel Jones~~	~~Article 3 of Chapter 2 of Title 20~~	~~Local Boards of Education; sole authority and responsibility; initiation and defense of any civil actions on whether to pursue appeals; provide~~	Failed to crossover to the House on 3/3/17
SR 95	Sen. Ellis Black	Constitutional Amendment	Sales and Use Tax; net proceeds; educational purposes; county school system; independent school systems; provide for distribution-CA	Passed the Senate/House Second Readers 3/6 /17

ATLANTA PUBLIC SCHOOLS

Preliminary FY2018 Budget by Function

SYSTEMS AND RESOURCES …

	FY2017 Current			FY2018 Preliminary			
	Budget	% of Exp	Per Pupil	Budget	% of Exp	Per Pupil	Change
Instruction	$475,758,051	62.49%	$9,254	$479,486,936	62.22%	$9,221	$3,728,884
Pupil Services	$43,946,783	5.77%	$855	$42,737,535	5.55%	$822	-$1,209,248
Staff Services*	$43,400,793	5.70%	$844	$59,009,651	7.66%	$1,135	$15,608,858
Federal Grant Admin	$2,888	0.00%	$0	$2,870	0.00%	$0	-$18
School Admin	$45,267,371	5.95%	$880	$39,089,447	5.07%	$752	-$6,177,924
General Admin	$38,800,899	5.10%	$755	$34,689,927	4.50%	$667	-$4,110,972
Maintenance And Operations	$80,480,776	10.57%	$1,565	$81,492,030	10.57%	$1,567	$1,011,254
Transportation	$29,992,884	3.94%	$583	$31,222,023	4.05%	$600	$1,229,139
School Nutrition	$376,521	0.05%	$7	$376,521	0.05%	$7	$0
Other Outlay	$2,451,123	0.32%	$48	$1,760,948	0.23%	$34	-$690,175
Debt	$800,000	0.11%	$16	$800,000	0.10%	$15	$0
Total	**$761,278,088**	**100.00%**	**$14,807**	**$770,667,887**	**100.00%**	**$14,821**	**$9,389,799**

*The large increase in staff services from FY2017 to FY2018 can be explained almost entirely by the consolidation of Title I and General Fund dollars. Title I has supported much more of the wrap-around services and instructional coaches which now will reflect as a part of the General Fund and Fund 150. The balance can mostly be explained by the creation of a new Early Learning program in the School and Academics Division.

ATLANTA PUBLIC SCHOOLS

Preliminary FY2018 Budget by Object Grouping

SYSTEMS AND RESOURCES …

	FY2017 Current			FY2018 Preliminary			
	Budget	% of Exp	Per Pupil	Budget	% of Exp	Per Pupil	Change
Salaries	$345,181,139	45.34%	$6,714	$342,131,565	44.39%	$6,579	-$3,049,575
Other Salaries	$19,394,869	2.55%	$377	$17,711,245	2.30%	$341	-$1,683,624
Employee Benefits	$157,440,637	20.68%	$3,062	$170,926,703	22.18%	$3,287	$13,486,066
Operating Transfer to Non-General Fund	$2,451,123	0.32%	$48	$2,710,948	0.35%	$52	$259,825
Other Purchased Services	$118,554,775	15.57%	$2,306	$117,584,153	15.26%	$2,261	-$970,622
Supplies	$51,725,766	6.79%	$1,006	$47,801,997	6.20%	$919	-$3,923,769
Purchased Pro and Tech Services*	$40,414,867	5.31%	$786	$49,079,292	6.37%	$944	$8,664,425
Purchased Property Services	$21,317,641	2.80%	$415	$19,508,634	2.53%	$375	-$1,809,007
Other Objects**	$4,016,447	0.53%	$78	$3,066,178	0.40%	$59	-$950,269
Property	$780,824	0.10%	$15	$147,173	0.02%	$3	-$633,651
Total	**$761,278,088**	**100.00%**	**$14,807**	**$770,667,887**	**100.00%**	**$14,821**	**$9,389,799**

*The large shift from Salaries, Other Salaries, and Supplies to Purchased Professional and Technical Services is due to the Partnerships for Gideons, Price, and Slater. Instead of allotting personnel and materials for these three sites, the full cost of these sites will reflect as the contracted amount.

**Dues, Fees, Registration, Interest, Redemption of Principal

Centralized Supports vs. School-Based Expenditures

SYSTEMS AND RESOURCES …

Category		FY2018 Preliminary Budget
Centralized Supports	$	184,055,117
School Allotment	$	369,820,610
School Flow-through	$	90,014,249
Partnerships	$	22,812,099
Charters	$	103,965,813
Grand Total	**$**	**770,667,887**

76% of budget in schools

- School Allotments: Funds allocated to the school through the School Allotment Plan. These funds are flexible and approved by the GoTeam

- School Flow-through: Activities that occur at the school but are under the purview of Centralized Supports

- A task force comprised of Principals, Associate Superintendents, and other central office staff will work this summer to reassess the school allotment formulas and the school flow-through to determine where additional funds can be pushed to the school level

ATLANTA PUBLIC SCHOOLS

Centralized Supports Detail

Category	FY2018 Preliminary Budget
Accountability and Info Systems	$ 31,870,599
Board / Internal Audit	$ 1,489,293
Chief Schools and Academics	$ 17,163,198
Deputy Superintendent	$ 3,245,569
District Wide	$ 5,300,000
Finance	$ 9,035,549
Human Resources	$ 10,333,756
Legal	$ 3,600,287
Operations	$ 43,389,146
State Grants	$ 478,215
Superintendent	$ 2,409,751
Turnaround	$ 2,339,754
Unfunded Pension	$ 53,400,000
Grand Total	**$ 184,055,117**

29% of Centralized Supports is pension

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.

FY2018 Current Gap Analysis

FY2018 Budget Proposal

SYSTEMS AND RESOURCES …

Revenue	FY2017	FY2018	FY2018 vs FY2017
Local	$514,761,145	$540,513,275	$25,752,131
State	$193,807,265	$197,154,011	$3,346,746
Other	$24,796,192	$13,493,197	($11,302,995)
Fund 150	$0	$12,251,727	$12,251,727
Fund Balance	$27,913,487	$7,255,677	($20,657,810)
Total Resources	**$761,278,088**	**$770,667,887**	**$9,389,799**

Expenditures	FY2017	FY2018	FY2018 vs FY2017
Instruction	$475,758,051	$479,486,936	$3,728,884
Pupil Services	$43,946,783	$42,737,535	($1,209,248)
Staff Services	$43,400,793	$59,009,651	$15,608,858
Federal Grant Admin	$2,888	$2,870	($18)
School Admin	$45,267,371	$39,089,447	($6,177,924)
General Admin	$38,800,899	$34,689,927	($4,110,972)
Maintenance And Operations	$80,480,776	$81,492,030	$1,011,254
Transportation	$29,992,884	$31,222,023	$1,229,139
SNP	$376,521	$376,521	$0
Other Outlay	$2,451,123	$1,760,948	($690,175)
Debt	$800,000	$800,000	$0
Total	**$761,278,088**	**$770,667,887**	**$9,389,799**

Funding Gap	**($0)**	**($0)**	

ATLANTA PUBLIC SCHOOLS

FY2018 Budget Proposal with restoration of school-based austerity

SYSTEMS AND RESOURCES …

Revenue	FY2017	FY2018	FY2018 vs FY2017
Local	$514,761,145	$540,513,275	$25,752,131
State	$193,807,265	$197,154,011	$3,346,746
Other	$24,796,192	$13,493,197	($11,302,995)
Fund 150	$0	$12,251,727	$12,251,727
Fund Balance	$27,913,487	$11,255,677	($16,657,810)
Total Resources	**$761,278,088**	**$774,667,887**	**$13,389,799**

Expenditures	FY2017	FY2018	FY2018 vs FY2017
Instruction	$475,758,051	$479,486,936	$3,728,884
Pupil Services	$43,946,783	$42,737,535	($1,209,248)
Staff Services	$43,400,793	$59,009,651	$15,608,858
Federal Grant Admin	$2,888	$2,870	($18)
School Admin	$45,267,371	$39,089,447	($6,177,924)
General Admin	$38,800,899	$34,689,927	($4,110,972)
Maintenance And Operations	$80,480,776	$81,492,030	$1,011,254
Transportation	$29,992,884	$31,222,023	$1,229,139
SNP	$376,521	$376,521	$0
Other Outlay	$2,451,123	$1,760,948	($690,175)
Debt	$800,000	$800,000	$0
Restore Austerity*	$0	$4,000,000	$4,000,000
Total	**$761,278,088**	**$774,667,887**	**$13,389,799**

Funding Gap	**($0)**	**($0)**	

*Would return between $18,000 to $140,000 per school to the school allotments to be redistributed

ATLANTA PUBLIC SCHOOLS

Potential Use of Fund Balance FY2018

SYSTEMS AND RESOURCES …

Maximum recommended usage of Fund Balance for FY2018 is $15 million. With the approximate share to charter schools, the total eligible for balancing the general fund budget would be $13.1 million. Below are some examples of possible expenditures that could be classified as one-time in nature but does not represent a comprehensive list.

Program	FY2018	Comments
Employee Benefits	$2,000,000	50% of Workers Compensation
Operations Contingency	$825,000	Contingencies are intended to fund for unforeseen and short-term expenditures
Teacher Contengencies	$325,000	Contingencies are intended to fund for unforeseen and short-term expenditures
Textbooks	$6,500,000	Gr. K-5 Wilson Foundations; 6-12 ELA and Algebra-II adoptions; World Languages; Science and Social Studies supplemental resources, due to implementation of new state standards
Other Centralized Supports Strategic Initiatives	TBD	Budget Center Managers will submit their requests February 20th with other one-time initiatives (start-up costs for early childhood, reading pilots, any other unfunded components of transformation to launch strategic initiative)

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.

Wrap-Up and Next Steps

Closure on Meeting Goals

- Provided an update on key revenue impacts for the FY2018 general fund budget:
  - Heard feedback from the interim Fulton County Tax Appraiser's guidance on local revenue forecast
  - Shared the revised forecast for the state revenue and the historical impact of the austerity and local fair share reductions
- Continued FY2018 Budget Development
  - Updated on the Expenditure request as submitted with detailed break-out of school-based and centralized supports expenditures
  - Updated on the current budget gap with the recommended use of fund balance to close the current budget gap
  - Discussed restoration of school austerity and the use of fund balance for the FY2018 budget

Next Steps

SYSTEMS AND RESOURCES …

Remaining Commission Meetings

- Thursday, March 30, 2017- Board Budget Commission Meeting
  - TBD, for discussion

- Thursday, April 20, 2017- Board Budget Commission Meeting
  - Special Revenue, SPLOST, School Nutrition, Student Activity Funds, Debt

- Thursday, May 18, 2017- Board Budget Commission Meeting
  - Consolidated budget update (changes between tentative and final adoption), Millage process update

- Thursday, June 8, 2017- Board Budget Commission Meeting
  - Multi-Year Revised

ATLANTA PUBLIC SCHOOLS

Next Steps

- Monday, May 1, 2017- First public budget hearing for Fiscal Year 2018 General Fund Budget and Tentative Adoption
- Conduct Regional Public Meetings on FY2018 Budget
  - April 27, 2017
  - ~~May 4, 2017~~ May 2, 2017
  - May 11, 2017
  - May 18, 2017
- Monday, June 5, 2017- Second public budget hearing for Fiscal Year 2018 General Fund Budget and Final Adoption

Next Steps

- Thursday, April 20, 2017 – BFAC Meeting

- Additional Resources:

  Webinar: An Introduction to Student Based Allocation

  http://edunomicslab.org/webinar-introduction-student-based-allocations/

  "Transforming School Funding: A Guide to Implementing Student-Based Budgeting"

  https://www.erstrategies.org/cms/files/2752-transforming-school-funding-student-based-budgeting-guide.pdf

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.

Appendix

FY2018 Resource Parameters

SYSTEMS AND RESOURCES …

Board approved on December 5th, 2016

1. The district will implement the expenditure parameters using the current millage rate to support the mission and vision.

2. The district will continue to identify grant generating opportunities, assess the required millage rate, and/or seek additional business, philanthropic and community partnerships in an effort to support the following transformational parameters:
   - Make investments in Pre-K through 3rd grade to ensure all students are reading by the end of 3rd grade.
   - Focus on whole-child development, including positive behavior supports, arts, and athletics.
   - Create a comprehensive leadership development program.
   - Significantly expand access to quality Early Childhood Education.

3. The district will maintain a fund balance between 7.5% and the statutory limit of 15% of projected expenditures.

4. The district will increase federal and state special revenue and redirect from general fund expenditures where possible.

5. The district will conduct a review of contracts and eliminate or renegotiate where appropriate.

6. The district, with support and collaboration from other stakeholders, will continue to identify and encourage grant generating opportunities, especially through our Partnerships Office.

7. The district will identify and sunset ineffective programs to redirect human resources and funding where possible.

FY2018 Expenditure Parameters

Board approved on December 5th, 2016

1. The district will allocate resources pursuant to the district's definition of equity.

2. The district will continue investing in the Turnaround Strategy, providing additional support and interventions for schools that have been chronically struggling on the state accountability metric.

3. The district will recruit, develop, retain, and promote high-quality staff by developing and implementing a multi-year compensation model.

4. The district will continue implementing its charter system operating model and core components of signature programming, cluster funds, school flexibility dollars, and community engagement strategy.

5. The district will fund pension obligations in accordance with State statute and actuarial standards.

6. Per resource parameter #2, with additional public funding and/or partnership resources, the district will make investments in Pre-K through 3rd grade to ensure all students are reading by the end of 3rd grade.

7. Per resource parameter #2, with additional public funding and/or partnership resources, the district will focus on whole-child development, including positive behavior supports, arts and athletics.

8. Per resource parameter #2, with additional public funding and/or partnership resources, the district will create a comprehensive leadership development program.

9. Per resource parameter #2, with additional public funding and/or partnership resources, the district and its partners will significantly expand access to quality Early Childhood Education.