Leverage data to drive strategic financial investments

Lisa Bracken - Chief Financial Officer

One District. One Goal. Every Child.

ATLANTA PUBLIC SCHOOLS

A COMMUNITY OF BELIEVERS GETTING BACK TO BASICS

Our Strength is Our Team

Atlanta's students will have effective and engaged teachers, leaders, and staff.

- Increase concentration of highly-effective teachers and leaders
- Prioritize engagement and retention for staff
- Grow and promote strong teachers, leaders, and staff

Our Responsibility Is Shared

Atlanta's students will have supportive families, communities, and partners.

- Build meaningful partnerships
- Expand Atlanta Partners for Education (APFE) impact
- Increase access and engagement for families and communities

Our System Is Efficient & Effective

Atlanta's students will have the schools and resources they need to succeed.

- Maximize facility usage for the student and community good
- Leverage data to drive strategic financial investments
- Implement sustainability initiatives

We Are Strengthening Our Instructional Core

Atlanta's students will have high-quality instruction, materials, and targeted support.

- Implement high-quality, relevant, and engaging instructional materials and professional learning in all core content areas
- Target resources towards subgroups (eg. exceptional education, English learners, economically-disadvantaged)
- Accelerate early learning

We Are Caring For Every Child

Atlanta's students will have trusted, supportive adults meeting their unique needs.

- Expand strategies that reduce chronic absenteeism and disproportionate discipline
- Implement systematic culture and climate strategies
- Increase student access to trusted and reliable adults (eg. mentors, coaches, counselors)

We Are Sparking Student Curiosity

Atlanta's students will have access to explore and expand their passions and interests.

- Promote robust arts, athletics, world language, and enrichment offerings
- Expand access to high-interest and workforce-ready offerings (e.g. career programs and pathways, advanced coursework)
- Explore specialized and innovative school models (eg. School of the Arts)

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Agenda

Purpose
To provide an update on district financials and provide an overview of the FY2027 Budget Development Process
Roadmap
• FY2026 Monthly General Fund Financials • Proposed Budget Adjustments • FY2027 Development Update
Administration's Takeaways
Information regarding current general fund financials and the FY2027 Budget Development Process

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FY 2026 Revenue Activity for Period Ending
Consolidated General Fund
November 30, 2025 - Compared to Budget - Unaudited
($Millions)

	FY26 Budget	FY26 YTD Actual	FY26 YTD Variance	FY26 YTD % of Budget
Local Taxes	$ 988.07	$ 787.15	$ 200.92	79.67%
State	258.50	74.63	183.87	28.87%
Other/Transfers	29.96	1.66	28.30	5.54%
Total Revenue	**$ 1,276.53**	**$ 863.44**	**$ 413.09**	**67.64%**
Use of Fund Balance	13.00	0.00	13.00	N/A
Total Resources	**$1,289.53**	**$ 863.44**	**$ 426.09**	**66.96%**

ATLANTA PUBLIC SCHOOLS

FY 2026 Revenue Activity for Period Ending
Consolidated General Fund
November 30, 2025 - Compared to Prior Year - Unaudited
($Millions)

	FY26 YTD Actual	FY26 YTD % of Budget	FY25 YTD Actual	FY25 YTD% of Budget	FY26 VS FY25	FY26 Remainder of Year	FY25 Remainder of Year	FY26 VS FY25
Local Taxes	$ 787.15	79.67%	$ 792.07	83.87%	($4.92)	$ 200.92	$ 152.39	$48.53
State	74.63	28.87%	67.53	27.45%	7.10	183.87	178.50	5.37
Other/ Transfers	1.66	5.54%	9.13	22.31%	(7.47)	28.30	31.80	(3.50)
Total Revenue	**$ 863.44**	**67.64%**	**$868.73**	**70.55%**	**($5.29)**	**$ 413.09**	**$ 362.69**	**$50.40**
Use of Fund Balance	0.0	0.0%	0.0	0.0%	0.0	13.00	88.08	(75.08)
Total Resources	**$ 863.44**	**66.96%**	**$868.73**	**70.55%**	**($5.29)**	**$ 426.09**	**$ 450.77**	**($24.68)**

ATLANTA PUBLIC SCHOOLS

FY 2026 Expenditure Activity for Period Ending
Consolidated General Fund
November 30, 2025 - Compared to Budget - Unaudited
($Millions)

	FY26 Budget	FY26 YTD Actual	FY26 YTD Variance	FY26 YTD % of Budget
Instruction	$ 820.81	$ 302.77	$ 518.04	36.89%
Pupil Services	92.50	28.78	63.72	31.11%
Staff Services	71.39	24.64	46.75	34.51%
School Administration	57.63	23.92	33.71	41.51%
General Administration	74.38	22.19	52.19	29.83%
Student Transportation	43.97	18.07	25.90	41.10%
Maintenance & Operation	125.75	42.67	83.08	33.93%
Operating Transfer	3.10	0.00	3.10	0.00%
Total Expenditures	**$ 1,289.53**	**$ 463.04**	**$ 826.49**	**35.91%**

ATLANTA PUBLIC SCHOOLS

FY 2026 Expenditure Activity for Period Ending
Consolidated General Fund
November 30, 2025 - Compared to Prior Year - Unaudited
($Millions)

	FY26 YTD Actual	FY26 YTD % of Budget	FY25 YTD Actual	FY25 YTD % of Budget	FY26 VS FY25	FY26 Remainder of Year	FY25 Remainder of Year	FY26 VS FY25
Instruction	$302.77	36.89%	$303.53	35.62%	($0.76)	$ 518.04	$ 548.54	$ (30.50)
Pupil Services	28.78	31.11%	26.89	33.31%	1.89	63.72	53.83	9.89
Staff Services	24.64	34.51%	28.07	35.97%	(3.43)	46.75	49.95	(3.20)
School Administration	23.92	41.51%	23.32	40.57%	0.60	33.71	34.15	(0.44)
General Administration	22.19	29.83%	23.86	36.44%	(1.67)	52.19	41.63	10.56
Student Transportation	18.07	41.10%	16.76	33.04%	1.31	25.90	33.97	(8.07)
Maintenance & Operation	42.67	33.93%	51.14	39.86%	(8.47)	83.08	77.18	5.90
Operating Transfer	0.00	0.00%	0.00	0.00%	0.00	3.10	6.69	(3.59)
Total Expenditures	**$ 463.04**	**35.91%**	**$ 473.57**	**35.89%**	**$(10.53)**	**$826.49**	**$845.94**	**$ (19.45)**

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FY2026 Fund Balance

	Current Budget	No Usage
FY2025 Beginning Fund Balance	$259,140,150	
FY2025 Anticipated Use of Fund Balance	($88,075,666)	
FY2025 Ending Fund Balance	$171,064,484	
FY2025 Expenditures	$1,319,500,675	
% of Expenditures	12.96%	
FY2026 Beginning Fund Balance*	$171,064,484	$171,064,484
FY2026 Anticipated Use of Fund Balance	($12,996,717)	$0
FY2026 Ending Fund Balance	$158,067,767	$171,064,484
FY2026 Expenditures	$1,289,529,178	$1,289,529,178
% of Expenditures	12.26%	13.27%

Fund Balance Analysis Assuming 100% Collections and 100% Spend*

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BUDGET ADJUSTMENTS

Discussion and Action

- General Fund and Consolidated Fund 150
  - State Agricultural Extended Day
    - $10,571 decrease to revenue and expenditures from state grant
  - State Agricultural Education Extended Year
    - $4,589 decrease to revenue and expenditures from state grant
  - Computer Science
    - $5,000 increase to revenue and expenditures from state grant
  - FY26 Student Mental/Behavioral Health Services
    - $640,000 increase to revenue and expenditures from state grant
  - Title I Part A Consolidated Holdback
    - $1,643,453 increase to revenue and expenditures from federal grant
- Special Revenue
  - United Way Literacy and Justice for All Grant
    - $1,408,593 increase to revenue and expenditures from local grant
  - Safe and Drug-Free Schools and Communities Grant
    - $3,026,520 increase to revenue and expenditures from federal grant
- Information
  - FY2026 January Special Revenue Report

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FY27 BUDGET DEVELOPMENT UPDATE

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Budget Development Schedule

[TENTATIVE FY2027]

Date	Event
✓ Tuesday, September 30, 2025	Budget Commission: TAN, Budget Discussion, Budget Commission Calendar
✓ Thursday, November 20, 2025	Budget Commission: Level-setting and aligning on decision points, FY2027 Parameters, Revenue, School Allotments
✓ Wednesday, January 7, 2026	Budget Department Kickoff, Department Budgets Released
✓ Thursday, January 8, 2026	School Budgets Released
Wednesday, January 14, 2026	Budget Principals' Training and GO Team Initial Presentation
Thursday, January 22, 2026	Budget Commission: Governor's State of the State, Preliminary Revenue Projections, School Allotments
Tuesdays and Thursdays until mid-February	Department Budget Support Sessions
Thursday, February 26, 2026	Budget Commission: FY2027 Compensation Proposal, Budget Process Update, Central Office Review, FY2027 Budget Primer
Late February	Academic and Staffing Conferences
Thursday, April 16, 2026	Budget Commission: FY2027 General Fund Budget Update, Special Revenue
Monday, May 4, 2026	Public Hearing #1, Tentative Adoption
Monday, June 1, 2026	Public Hearing #2; Final Adoption

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Thank You!

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