

BUDGET COMMISSION

Ms. Shanika Clay, Chief Financial Officer

Dr. Shavaun Mincey, Assistant Superintendent – Elementary Curriculum & Instruction

October 21, 2026



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 (e.g. exceptional education, economically-disadvantaged)
- Accelerate early learning

We Are Caring For Every Child

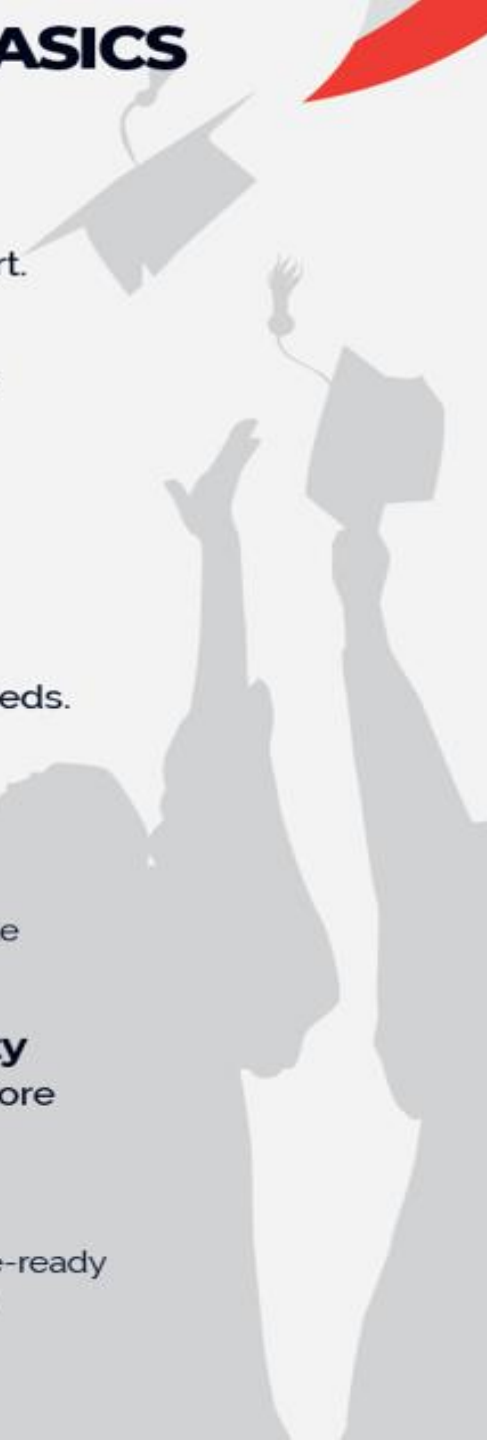
Atlanta's students will have trusted, supportive adults meeting their unique needs.

- Expand strategies that reduce chronic absenteeism and disproportionate discipline
- Implement systematic culture and climate strategies
- Increase student access to trusted and reliable adults (e.g. 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 (e.g. School of the Arts)



Agenda

Purpose

To discuss the Board's role in budget development; to provide an update on FY27 Budget implementation and highlight strategic investments aligned to district priorities; to reflect on the external fiscal pressures impacting FY28 Budget development; to introduce resource re-allocation strategies and opportunities to strengthen equity, efficiency, and student outcomes.

Roadmap

- FY27 Budget Update and Investment Spotlight
- FY28 Budget Development and Strategy Review

Administration's Takeaways

- **Strategic investments remain our priority.** The FY27 budget advances district commitments to students, staff, and families while maintaining fiscal balance.
- **Fiscal sustainability requires intentional choices.** Enrollment trends, revenue pressures, and rising costs demand a more disciplined approach to resource allocation.
- **Resource alignment is our path forward.** The FY28 budget process will prioritize strategic re-allocation, guided flexibility in school staffing, and greater accountability for districtwide expenditures.



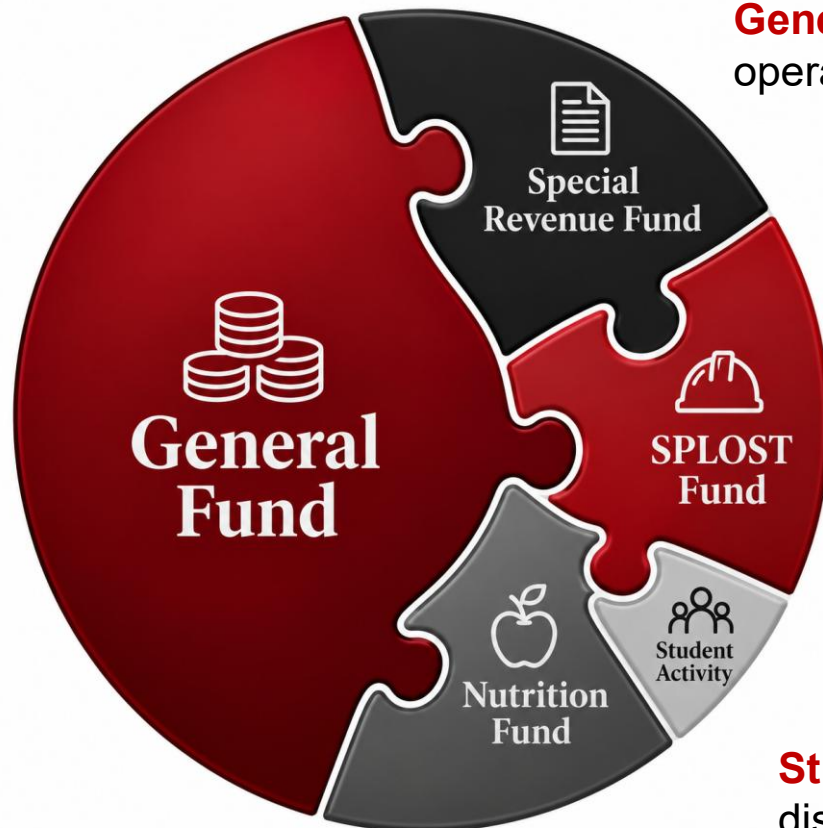


FY27 Budget Update and Investment Spotlight

One District. One Goal. Every Child.

Fiscal Governance in Action

Board Policy DC – Annual Operating Budget states: (1) the Budget Commission supports the establishment of informal understandings about budget opportunities, challenges, and/or restrictions; (2) budgets will be prepared by the Superintendent and adopted annually by the Board of Education; (3) budgetary control exists at the aggregate fund level.



General Fund: captures the revenues and expenses that support the daily operations of the district.

Special Revenue Fund: captures revenues granted and the associated expenses to address targeted outcomes for which the funding was received

SPLOST Fund: captures revenues authorized by voters to support capital investments in facilities, academics, and technology.

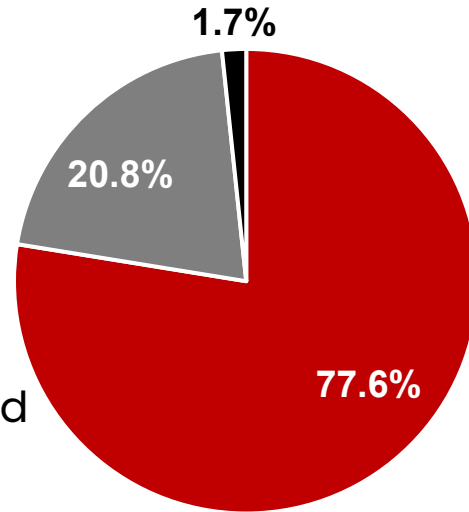
Nutrition Fund: captures revenues earned and expenditures associated with the federally supervised School Nutrition program

Student Activity Fund: captures fees collected and dispensed to support school clubs, athletics, etc.

General Fund Overview: Sources and Uses

FY27 Adopted Revenue by Source

- Local** – primarily raised through the millage levied
- State** – earned based on formula of students served
- Other** – federal grants and other sources



Past 5 years' composition – actuals

Fiscal Year	Local	State	Other
FY26	76.7%	21.7%	1.6%
FY25	78.0%	20.0%	2.0%
FY24	76.8%	18.9%	4.2%
FY23	77.4%	19.0%	3.6%
FY22	77.8%	19.1%	3.1%

FY27 Planned Use of Funds

Functional Summary

Teaching and Learning

Maintenance & Security

Student Transportation & Nutrition

Centralized School Supports

\$ – millions %

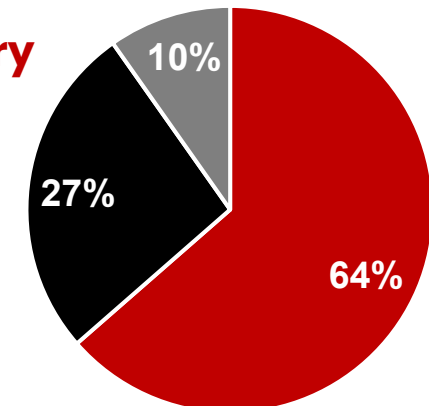
\$1,060.4 81%

126.6 10%

48.1 4%

67.7 5%

Type Summary



■ Employee Salaries & Benefits ■ Contacted Services ■ Resources and Other Non-personnel

FY27 Priority Investments

DELIVERING ON OUR STRATEGIC COMMITMENTS, WHILE BALANCING THE BUDGET

OUR STUDENTS



STRENGTHENING OUR INSTRUCTIONAL CORE

\$37M in Curriculum, Literacy & Programs

Accelerated Literacy Model, K-12 curriculum refresh, MS literacy intervention, Exceptional Education, and innovative programming.



CARING FOR EVERY CHILD

\$10M in Exceptional Education Program

Exceptional Education teachers, paraprofessionals, materials and resources, and direct instruction support.

OUR STAFF



OUR STRENGTH OUR TEAM

\$19M in New Staff Compensation

Step increases, 1% cost-of-living adjustment, Assistant Principal salary compression relief, and strategic staffing investments.

OUR COMMUNITY



OUR RESPONSIBILITY IS SHARED

\$10M in tax relief for residents

Direct relief to APS families and residents through a millage rate reduction from 20.5 to 20.3 mills.



Investment Review of Accelerated Literacy Model

ALM Investment Spotlight

Summer-to-Now **Timeline**



01

JUNE 2026 **Built the Foundation**

Inaugural ALM Institute: Wilson Language Training, structured literacy foundations, and explicit instructional routines.



02

JULY 2026 **Prepared to Teach**

ALM Institute focused on planning literacy instruction, the Literacy Acceleration Block (L.A.B.), instructional expectations, and classroom readiness.



03

AUGUST 2026 **Launched in Classrooms**

Begin L.A.B. and targeted small group instruction. Start diagnostics, classroom coaching, ALM Tuesday professional learning, and ALM Friday planning and data analysis.



04

AUGUST 2026 **Audio Enhancements**

Audio enhancement systems installed at all four ALM schools, supporting clear access to literacy instruction for every student.



05

SEPTEMBER 2026 **Developed Literacy Leaders**

Grade-level literacy interventionist cohort begins.



06

SEPTEMBER 2026 **Deepened Leader Learning**

Fundations facilitator certification training sessions began.

ALM Investment Spotlight

By the Numbers

84 of 86

ALM Instructional Staff Member Trained

98% of teachers were prepared to deliver structured literacy from day one

80+

Hours of Summer PL

Foundational skills, assessment, and small-group practice

8

ALM Administrators

Leaders supporting implementation on their campuses

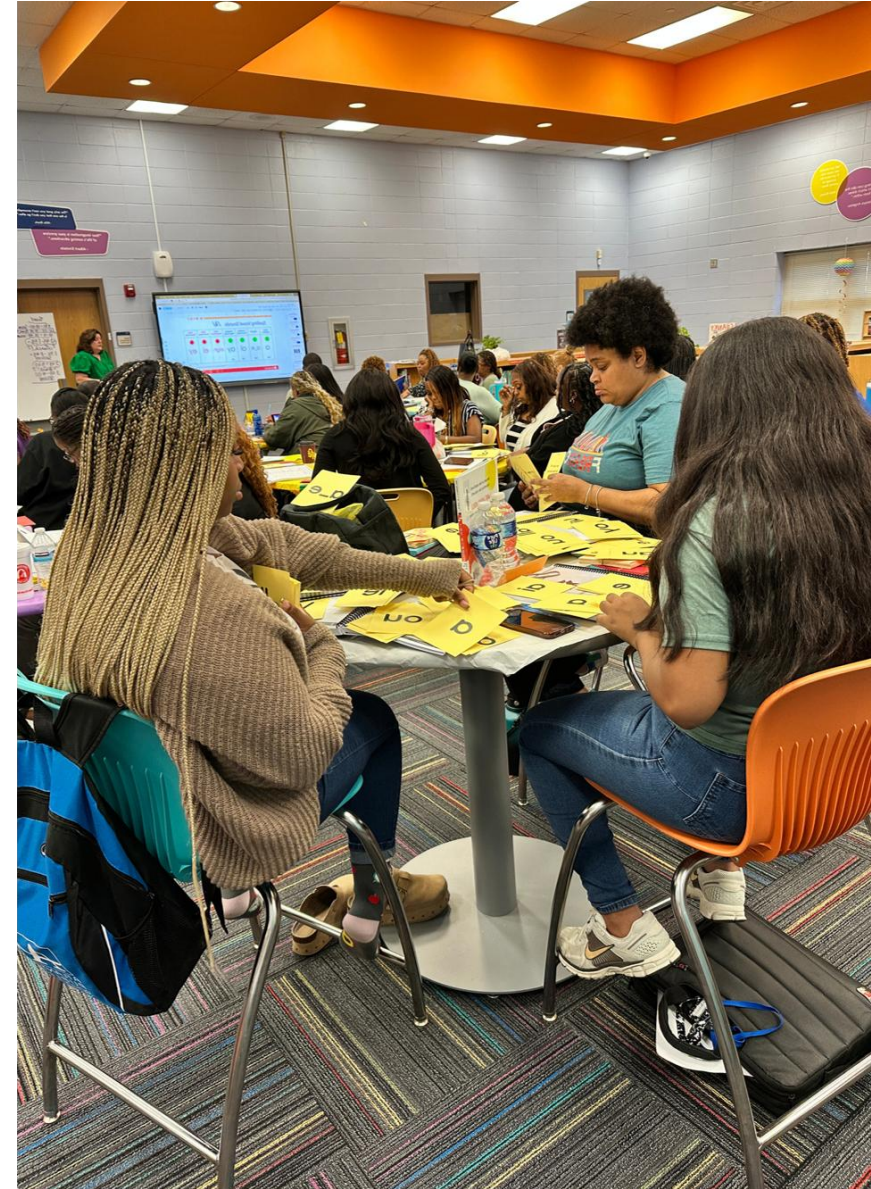
40+

Aligned to what classroom teachers were learning

Hours of Leader Training

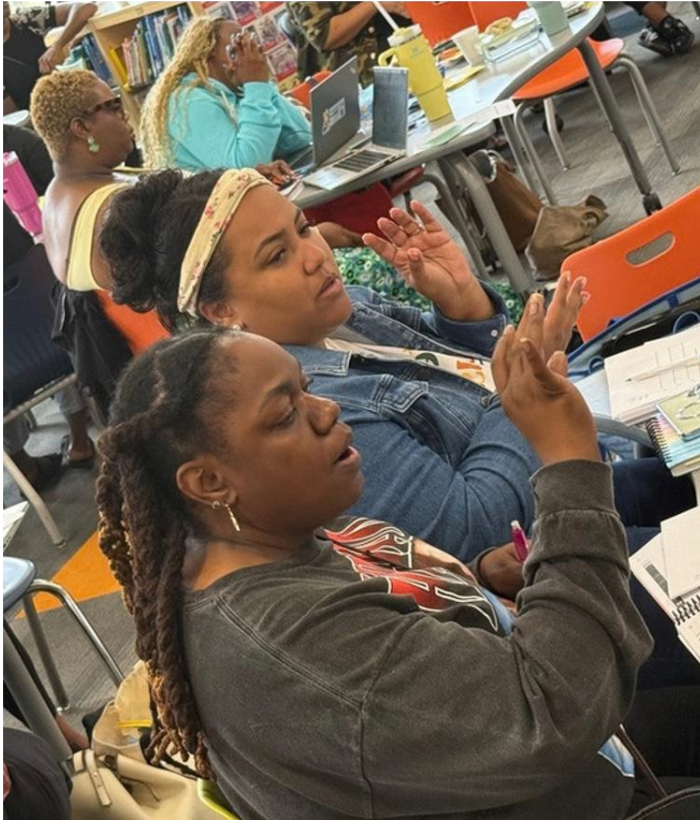
965

Total # of Students Impacted



ALM Investment Spotlight

Feedback from the Classroom



“I am noticing increased confidence and growth in my students’ foundational literacy skills. I am also using student data more intentionally to adjust instruction and address individual literacy needs.”

ALM TEACHER

“I am becoming much more attentive to student errors and what those errors communicate. Rather than simply marking an answer right or wrong, I am listening for patterns, using errors to guide questioning, and being more deliberate about cumulative review.”

ALM TEACHER

ALM Investment Spotlight

ASSESSMENT PLAN

What We Expect to See

BY MIDDLE OF YEAR

70%

the students will meet their growth target on the MAP assessment.

BY MIDDLE OF YEAR

80%

of K-3 students in classrooms will demonstrate mastery of their identified priority Quick Phonics Assessment (QPA) skill and at least **two** subsequent skill domains, as measured by the QPA.

BY END OF YEAR

90%

of K-3 students in classrooms will demonstrate mastery of their identified priority Quick Phonics Assessment (QPA) skill and at least **four** subsequent skill domains, as measured by the QPA.

ALL YEAR

90%

or more of observed ALM classrooms delivering the L.A.B. with fidelity

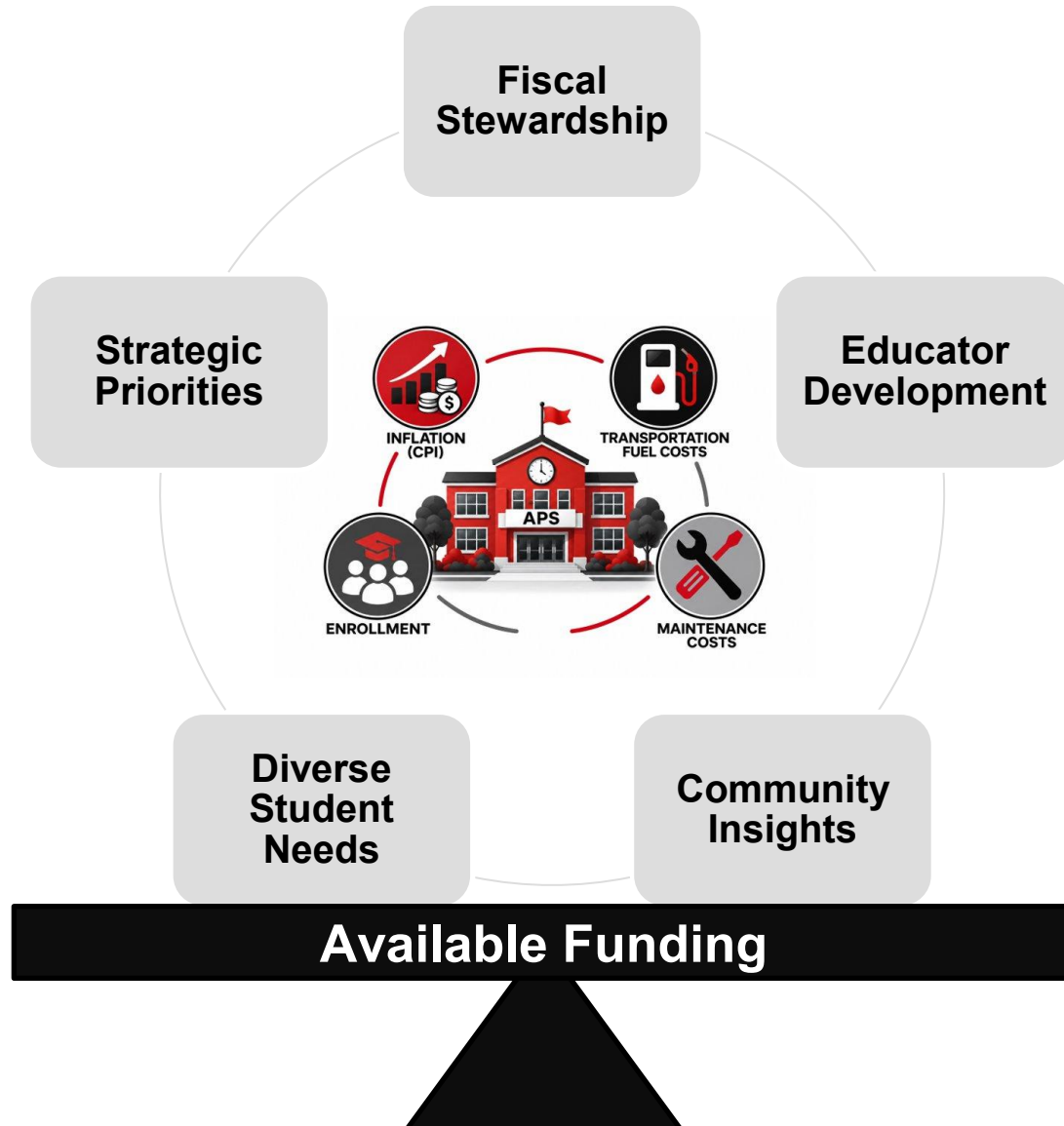
This data will influence instruction, coaching, and intervention by identifying patterns of strength and need, informing targeted professional learning and coaching, and ensuring instructional and intervention supports are responsive to both student needs and implementation evidence. Progress will be communicated with the Literacy Council by during our meetings.

A woman with dreadlocks and glasses, wearing a red top, is looking down at a document. A young girl with dreadlocks and glasses, wearing a white t-shirt with a graphic, is looking up at the document. The background is a blurred indoor setting.

FY28 Budget Development and Strategy Review

One District. One Goal. Every Child.

The Balancing Act



- Declining student enrollment
- Increased student needs
 - *Exceptional Education*
 - *Mental Health & Wellness*
- Local Revenue Pressures
 - *Expanded homestead exemptions*
 - *TAD extension requests*
- State and Federal Revenue Risks
- Rising Operating Costs
 - *State Mandated Employer Benefits (i.e., TRS and SHBP)*
 - *Product/Service Inflation*
 - *Market fluctuations (e.g., Fuel)*
 - *Evolving requirements (e.g., Security)*

FY28 and Beyond

To Invest in...

Competitive Teacher Compensation (\$20,000,000)



Invest in and retain **high-quality teachers** to support student achievement.

- Teachers over \$100K average salary

Secondary Readiness (\$3,500,000)



Strengthen **secondary readiness** and student support.

- High School Counseling Support
- Additional Advising Supports
- CTAE Expansion and Deepening

Expanded Learning Opportunities (\$26,000,000)



Increase **access** to district wide **student programs**.

- Atlanta School of the Arts
- APS Medical Magnet Academy
- Expansion of Accelerated Literacy Model
- Enhanced Early College Options
- CTAE & Workforce Opportunities

Community Hubs (\$7,000,000)



Establish **community hubs** in every cluster to provide integrated academic and support services.

- Resourcing for Hubs

Universal Pre- Kindergarten (\$5,000,000)



Expand **high-quality, universal PK3 and PK4** across the district.

- Early Learning Centers
- PK4 Expansion

\$61.5M+
required for
prioritized future
investments

We Must...

Identify and **re-allocate funding** to enable new strategic investments and preserve investments that yield results **for all students**

Phase I – Complete



Streamline General & Administrative Support



Identify & Prepare for Facility Consolidation

Phase II - In progress

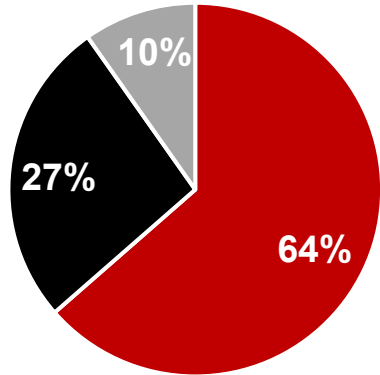


Consolidate & Optimize Facility Footprint



Strategic Re-allocation Reviews

Strategic Re-allocation Review



■ Employee Salaries & Benefits
■ Contacted Services
■ Resources and Other Non-personnel

Leverage Data to Drive Strategic Financial Investments

- 87% of staffing is school-based or providing direct student supports
- \$828.1M of FY27 Budget will support the salaries and benefits of APS employees
- \$347.3M of FY27 Budget will allow for APS to contract professional service providers

Priority Workstreams

School Allocation Methodology Redesign

Engage school leaders to identify and implement modifications to the Student Success Formula that promote consistency of practice across the district, with balanced flexibility

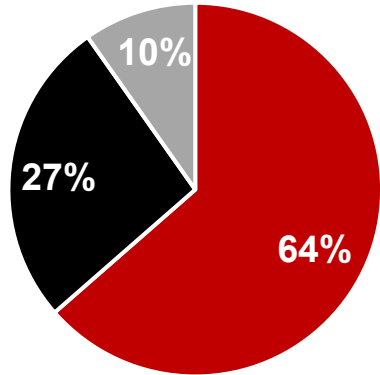
District Program and Allocation Audits

Evaluate appropriate adjustments that preserve student support and access to opportunities, while balancing investment and impact

District Office Zero-based Budgeting

Explore introduction of zero-based budgeting (ZBB) template and process to support a reset of non-personnel operating expenditures

Strategic Re-allocation Review



■ Employee Salaries & Benefits
■ Contacted Services
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School Allocations

A GOOD ALLOTMENT MODEL SHOULD BE...

STUDENT-FOCUSED

Provides resources based on students, not on building, adults or programs

EQUITABLE

Allocates similar funding to students with similar characteristics, regardless of which school attended

TRANSPARENT

Easily understood by all stakeholders

PREDICTABLE

Efficiently structured to minimize school-level disruption and support stability in staffing

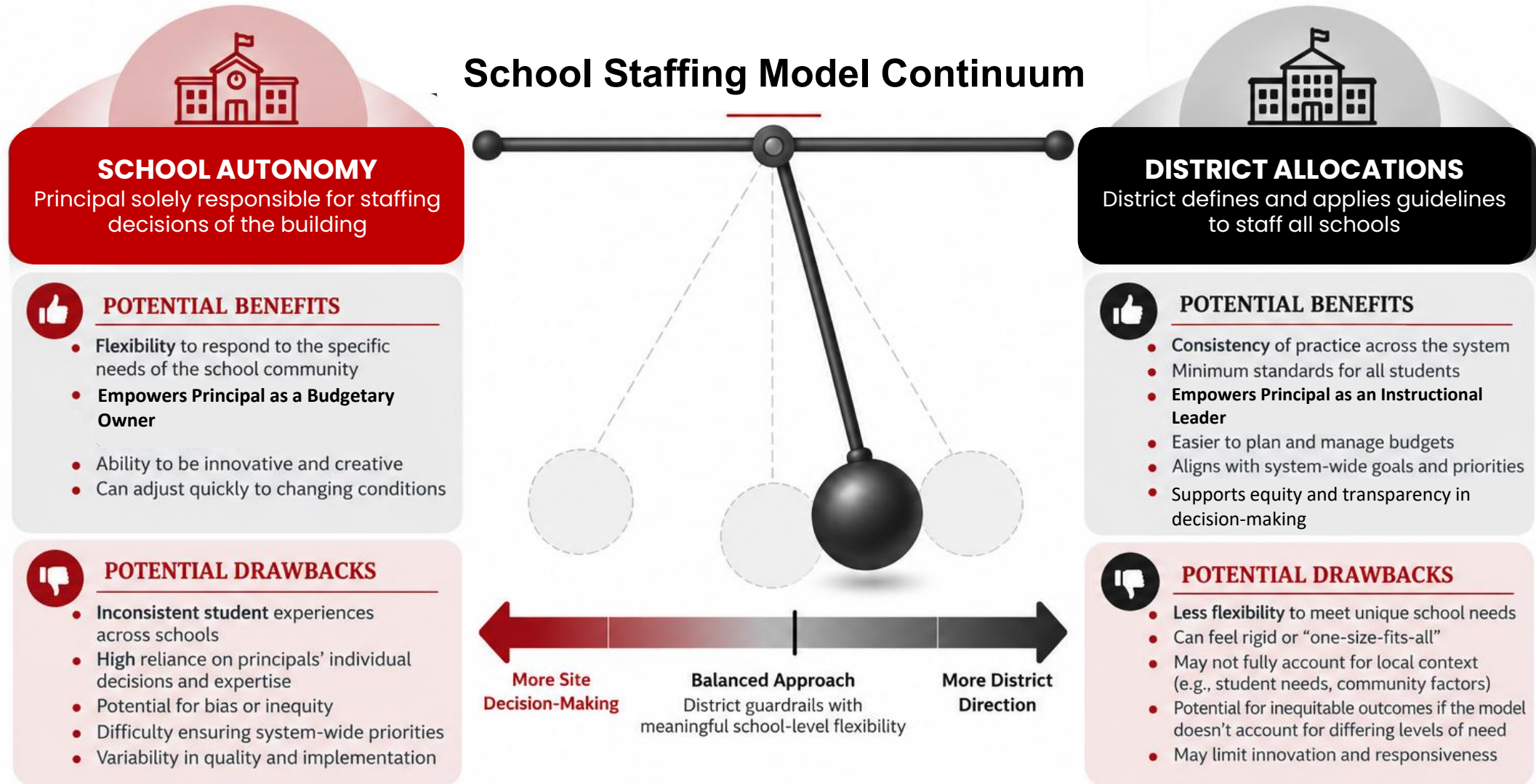
EMPOWERING

Empowers school-based decision making to implement differentiated instruction or supports to meet student needs

ALIGNED TO DISTRICT STRATEGY

Supports the district's multi-year strategic plan and promotes student outcomes

School Allocation Approaches



FY28 Budget | School Allocation Re-design

We are

Exploring a transition from the Student Success Formula (SSF) to a balanced model that ensures all students have access to a high-quality educational experience

We will

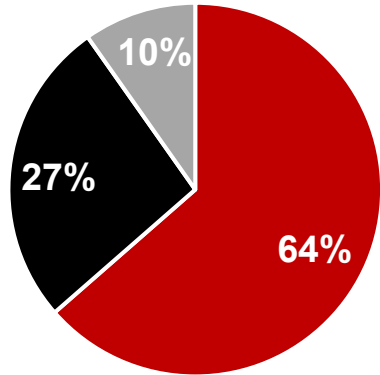
Engage school leaders of all levels, as well as, district leaders responsible for districtwide academic and operational programs

Our aim

To develop a **Guided Flexibility Model** that

- Promotes a standard of education services for all students
- Supports principal flexibility and minimizes time dedicated to non-instructional planning matters
- Accelerates staffing decisions and budgetary planning

Strategic Re-allocation Review



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District Zero Based Budgeting

Current State

Revenue forecast prepared

Baseline division allocation established – guaranteed budget

Incremental enhancements requested and reviewed in detail for determination

Final allocation established (baseline + enhancements)

FY28 Consideration

No guaranteed baseline, every line item scrutinized

Template will have some modifications to support:

- Single capture of minimum and enhanced requests
- Assessments of risk, alternate funding, feasible delay

Conference/cross review forum to promote organizational alignment

Zero-Based Budgeting (ZBB) generally yields **10-15% operating cost optimization upon implementation. The approach:**

- **Scrutinizes legacy expenses and automatic rollovers**
- **Supports funds alignment to top strategic priorities**
- **Fosters a proactive ownership mindset among department managers across the entire system**



Operating Efficiency and Effectiveness



Culture of Accountability



Funding for activities that are no longer effective or strategically aligned

Thank You!



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