Leverage Data to Drive Strategic Financial Investments

Dr. Lisa Bracken - Chief Financial Officer
Dr. Bryan Johnson - Superintendent

One District. One Goal. Every Child.

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)

FY2027 Budget Presentation

Tentative Adoption

One District. One Goal. Every Child.

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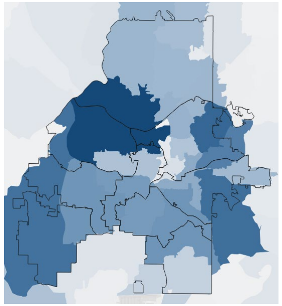
Community feedback guides our proposed investments



Response frequency by zip code

The results are in—great response, even greater insights!

- 2,999 responses
- Responses were primarily parents (55%), followed by staff (42%)

Professional Learning

34% prioritize "ensuring our teaching force is appropriate compensated and supported"

Community Hub Desires

38% identify "Early Learning or Child Care"

29% Affordable Housing

Salary Investment

64% prioritize "competitive salaries for school teachers and staff"

E-SPLOST Projects

Top 3:
- Innovative Programs (25%)
- Construction (24%)
- Facilities Modernization (24%)

ATLANTA PUBLIC SCHOOLS

Listening to Our Students

The FY'27 budget proposal addresses Student Feedback
(not a comprehensive list)

Academics

Strengthen Advisement Programs in Every School
Provide District-wide Offerings, Opportunities, and Programs

Operations

Invest in Technology
Strengthen Safety & Security
Address Facilities Concerns and Promote Community Hubs
Improve Transportation

Schools, Equity, and Communications

Strengthen Teacher Preparation
Expand Advanced Coursework
Promote World Language
Create Transparent Communication

INVESTING IN WHAT MATTERS MOST

APS' First Balanced Budget Since FY'23

*with $0 use of Fund Balance

In a lean budget year, we will invest in…

OUR STUDENTS

STRENGTHENING OUR INSTRUCTIONAL CORE

$37M in Curriculum, Literacy & Programs

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

$37M+

Curriculum & Programs Five-Year Investments

CARING FOR EVERY CHILD

$10M in Exceptional Education Program

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

$10M

Exceptional Children Education Program - New Funding

OUR STAFF

OUR STRENGTH IS OUR TEAM

$19M in New Staff Compensation

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

$19M

New Compensation

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.

20.5→20.3

Millage Rate Reduction

FY'27 BUDGET RECAP

ATLANTA PUBLIC SCHOOLS

Tied Up Loose Ends Through Prioritization of Financial Discipline and Strategic Financial Investments

BUDGET PRINCIPLES

01 **Lean Budget**
Fiscally conservative approach to resource management

02 **Balanced Budget**
No use of fund balance for operations

03 **Tough Decision Making**
Focused on student-centered priorities

04 **Responsible Spending**
Managers reviewed all contractual agreements

05 **Millage Rate Reduction**
Reducing tax liability for City of Atlanta residents

STRATEGIC OUTCOMES

06 **Maintaining Competitive Salaries**
Market salary adjustments, Cost of Living increases, and stipend offerings

07 **Strategic Plan Alignment**
Aligned to the Back to the Basics Strategic Plan

08 **Focused on Instructional Core**
Literacy and Math interventions and curriculum materials refresh

09 **Innovative Programs**
CTAE Signature Pathways, Industry Partnerships, Themed Magnets, and School of the Arts

10 **Maximize Facilities Usage**
Repurposing vacant facilities for student and community benefit

We Are Strengthening Our Instructional Core

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

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$25M+ K-5 Curriculum Ecosystem & Professional Learning: Building the Foundation

Over 5 years

Literacy Foundation (K-5)

HMH Into Reading
Core Curriculum Base

Benchmark
Targeted Phonics & Intervention

Accelerated Literacy Model (ALM)
- Staff Incentives
- Redesigned Instructional Day
- Experiential Learning

Building Numeracy (K-5)

HMH Into Math
Core Mathematical Framework

- Year 5 Material Commitment
- Year 5 PL Commitment
- Year 1 Phasing
- Materials

Great Minds
Math Launch & Sustainment

PL

Intensive Professional Learning is structurally embedded across all K-5 platforms to ensure educator in capacity and fidelity of implementation.

$12M +6-12 Secondary Pathways & K-12 System Enhancements

Over 5 years

ELA & Intervention

HMH Into Literature (Core 6-12)

- **Reading Futures** (Intensive)
- **Course Mojo** (Virtual/ Supplemental)
- **Dedicated Pilot Schools** Hollis, Invictus, Long, Russell, Young

Mathematics

Carnegie Math
Middle Grades 6-8

Cengage Math
High School 9-12

Science & STEM

Savvas Science
Core 6-12

Cengage Science
Advanced / AP Pathways

System-Wide Tools (K-12)

Gizmos
System-wide Virtual Labs

Write Score
Targeted Literacy Maturation

PL **Professional Learning** allocations are hardwired into all secondary core contracts, advanced pathways, and system-wide platforms.

We Are Caring for Every Child

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

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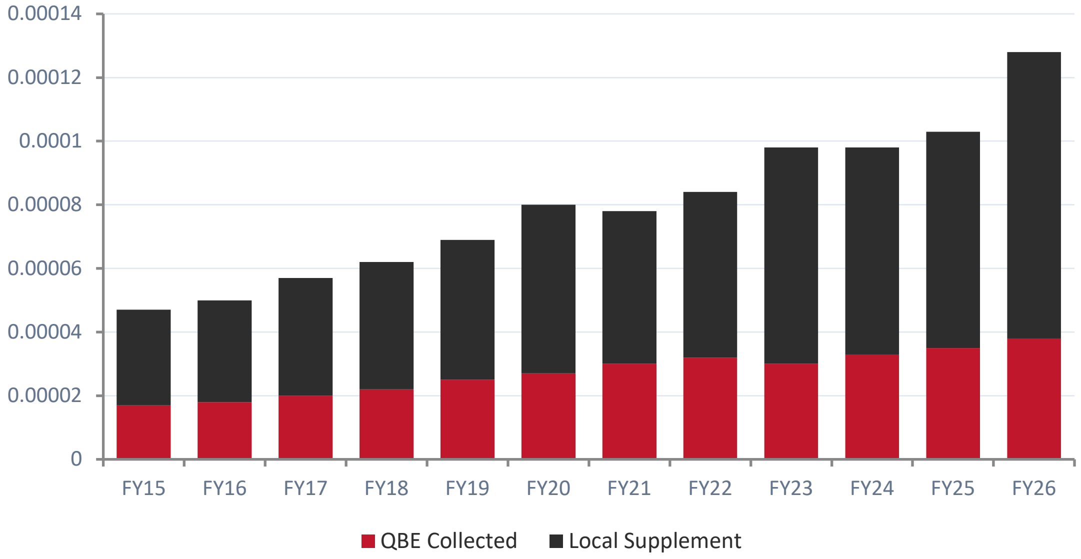
Doubled Our Investment in Exceptional Education Since FY'21



99% QBE Funding Increase

172% Local Supplement Increase

65% FTE Count Growth

$19,709 Total Per Pupil Spend

↑ *Driven primarily by number and cost of staff*

FTE	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
	2,062	2,104	2,345	2,630	2,948	3,057	3,332	3,369	3,149	3,233	3,374	3,481

Student Transitions

Additional investments will be made in support of school and student transitions as a part of our APS Forward 2040

Redistricting: Our Timeline

- **January - March 2026:** Recommendation development (APS staff/leadership)
- **February - May 2026:** Community Engagement *(including Accelerate APS Series; Cluster Advisory; Teacher Advisory; Student Advisory)*
- **March - April 2026:** Present E-SPLOST proposal to Board
- **April - October 2026:** Non-SPLOST dependent redistricting (for SY 2027-2028)
- **June 2026:** Board of Education adoption of E-SPLOST 2027 referendum and call for vote
- **July - October 2026:** Website of E-SPLOST 2027 information
- **November 3, 2026:** E-SPLOST 2027 vote on referendum
- **November and December 2026:** First and second reads of Non-SPLOST dependent redistricting
  - Begin redistricting based on 2027 SPLOST projects
- **July 1, 2027:** If E-SPLOST 2027 passes, collections start

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Our Strength is Our Team

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

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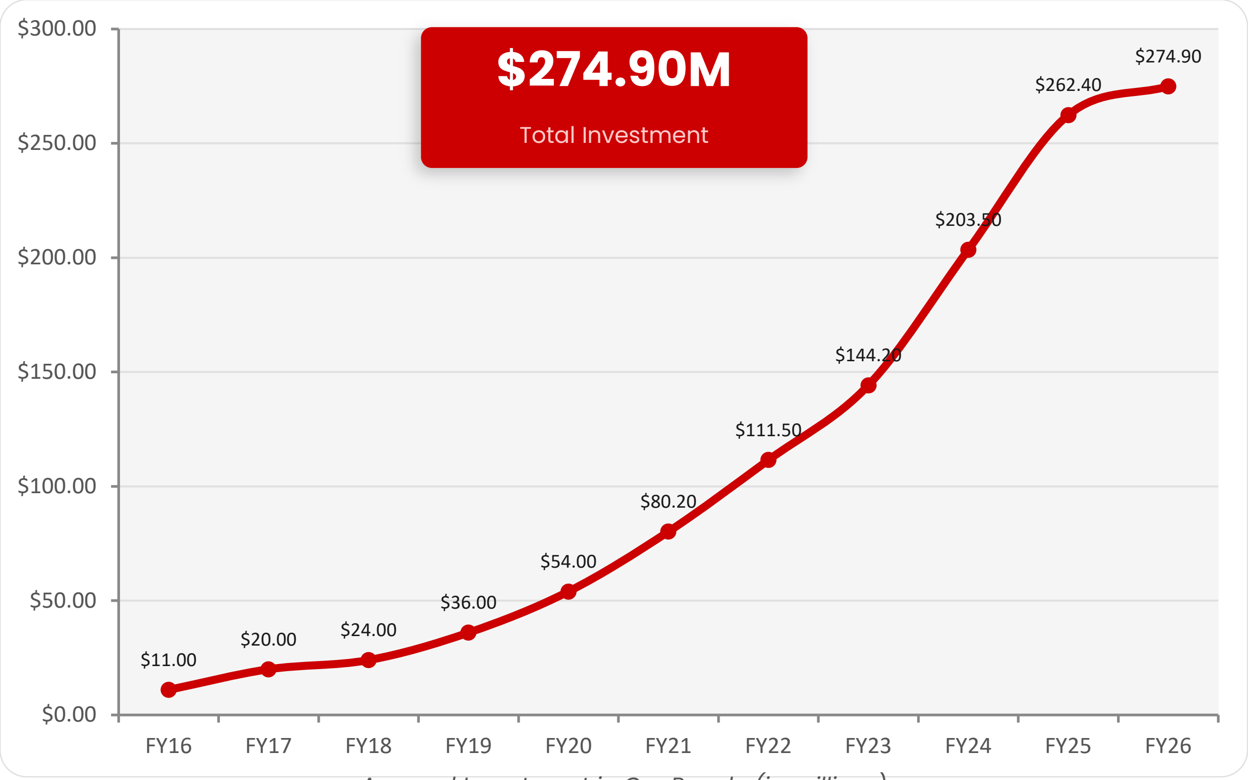
OVER A DECADE OF INVESTING IN OUR PEOPLE

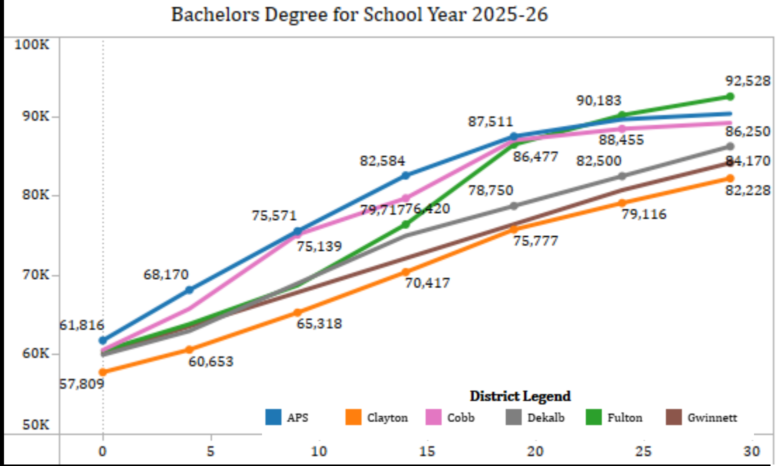
Cumulative salary and compensation investments since FY2016

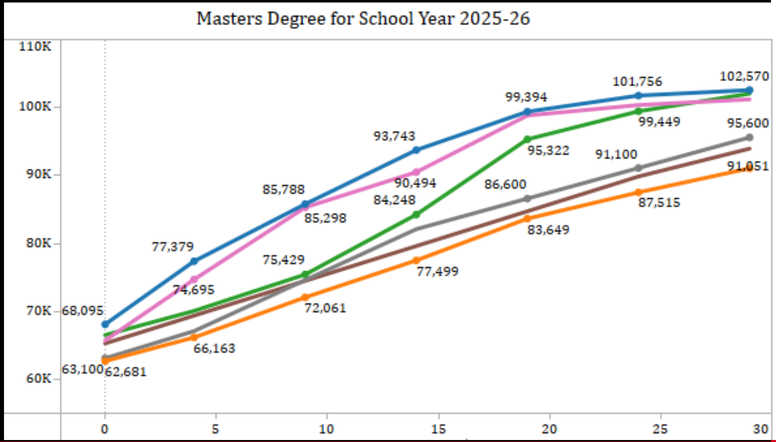
ATLANTA PUBLIC SCHOOLS

Year	New Investments (In Millions)
FY2016	$11.00
FY2017	$9.00
FY2018	$4.00
FY2019	$12.00
FY2020	$18.00
FY2021	$26.20
FY2022	$31.30
FY2023	$32.70
FY2024	$59.30
FY2025	$58.90
FY2026	$12.50
Total	**$274.90**



Accrued Investment in Our People (in millions)





APS Remains the Top Payor

- Currently, APS is 1st in comparison to Metro Atlanta districts for all degree levels, except for steps 24+ on the Bachelor level where Fulton has taken the lead.
- Starting pay at the Master's level for APS Teachers is $68,095 vs the next highest district (Fulton) at $66,514.
- Mid-range pay at the Master's level for APS Teachers is $93,743 vs the next highest district (Cobb) at $90,498.

99th PERCENTILE

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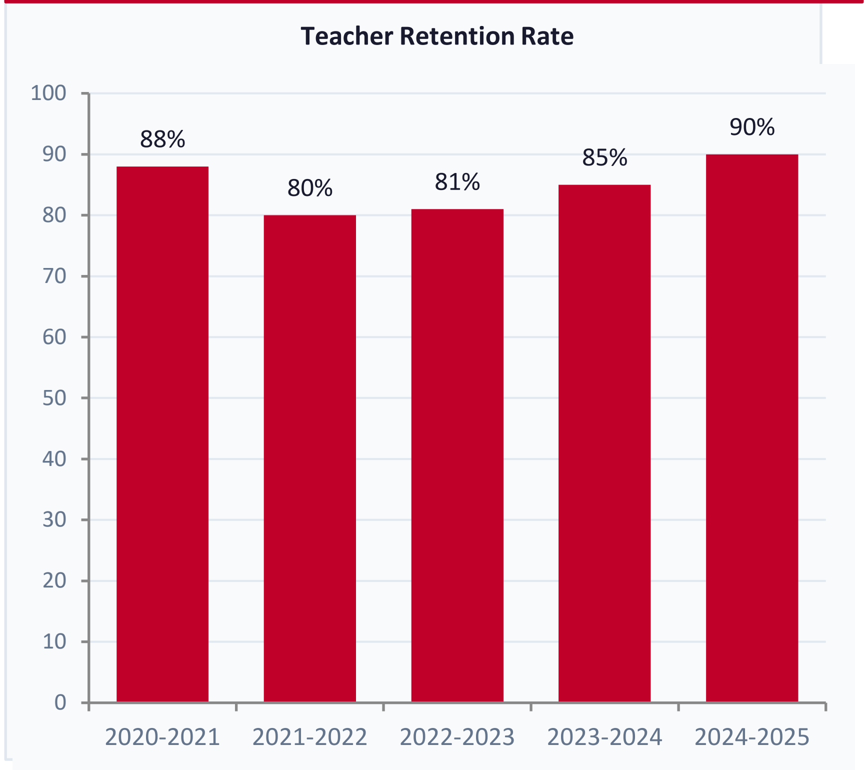
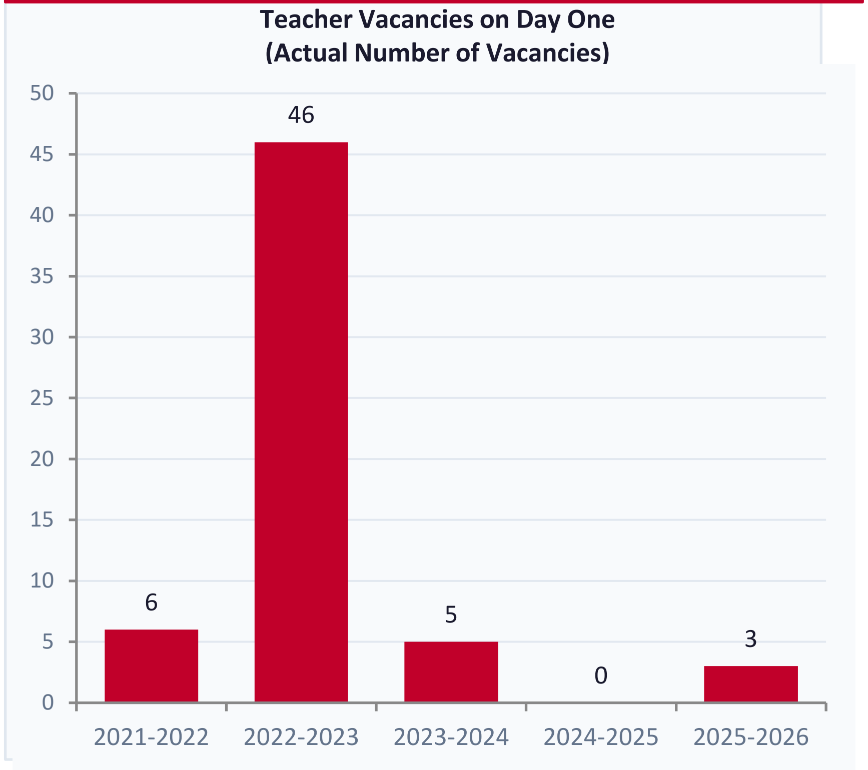
Retention Increased, Day One Vacancies Remained in Single Digits





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FY 27 Proposed Adjustments

$19M
New compensation Investment

Recommendation 1

Step Increase for All APS Staff

- Advance all eligible staff one pay-step based on years of experience
- Ensure all staff are correctly aligned to the proper salary schedule
- Monitor market to stay 1st or 2nd in the region

$9.7M

Recommendation 2

Up to 1% Cost of Living Increase

- Provide 1% salary adjustments for all APS staff
- Strategy ensures APS remains #1 or #2 in the regional market
- **Target: 2.5% average salary increase overall**

$6.5M

Recommendation 3

Adjust Asst. Principal Salary Schedule

- Relieve areas of salary compression
- Increase Assistant Principal Salary Schedule by up to 3%

$600K

Recommendation 4

Continue Strategic Staffing Investments

- Fund teacher recruits seeking H1-B Visa sponsorship
- $20K stipend for eligible staff supporting Accelerated Literacy Model

$2.15M

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We Are Sparking Student Curiosity

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

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Innovative Programming

Based on plan development, invest up to **$1.7 M**

Signature CTAE Pathways and Programs

- Douglass High School – Entrepreneurial Ventures
- South Atlanta High School – Construction Trades
- Therrell High School – Mechatronics
- Mays High School – IB Career-Related Program

eSPLOST Funding for Innovative Schools Model

- School of the Arts
- Medical - Healthcare-focused academy
- Aviation Career Pipeline
- Magnet School Model exploration

APS CTAE Network

- Virtual Learning Platform Refresh
- CTAE Pathways
- Advanced Placement
- College Credit Opportunity expansion

Our Responsibility is Shared

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

Maximize Facility Usage for Community Good

- ✓ 5 Proposed Community Hubs
- ✓ 2 Mergers (Finch/Perkerson and Scott/Usher-Collier)
- ✓ 4 Dual Campus Consolidations
- ✓ 5 Demolitions to eliminate neighborhood blight

Community Hubs in Every High School Feeder Pattern

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Our System is Efficient & Effective

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

ATLANTA PUBLIC SCHOOLS

FY27 General Fund Budget: FY2027 Revenue Walkthrough

Revenue (in millions)	FY2026	FY2027	Change	% Change	Notes
Local	$993.06	$1,010.25	$17.19	2%	Increase in PILOTS based on FY2026 actuals; assumes .2 millage rollback from 20.5 to 20.3
State	$259.13	$270.64	$11.51	4%	TRS and State Health increases; Literacy Coaches; partially offset by LFS
Other	$6.96	$5.14	-$1.81	-26%	Adjustment for Erate based on actual collections
Fund Balance	$13.00	$0.00	-$13.00	-100%	**No anticipated use of fund balance**
Title Transfer	$19.66	$16.63	-$3.03	-15%	Preliminary estimates based on declining census data
Total Revenue	**$1,291.80**	**$1,302.66**	**$10.86**	**1%**	

ATLANTA PUBLIC SCHOOLS

FY27 General Fund Budget: Expenditure Walkthrough

Expenditures (In millions)	FY2026	FY2027	Change	% Change	Notes
Elementary	$327.40	$326.14	-$1.25	0%	Security grant, field trips centralized, enrollment down 2.3%
Middle	$123.72	$128.04	$4.32	3%	Security grant, athletic stipends and field trips centralized, enrollment up 3.9%
High	$162.27	$160.96	-$1.30	-1%	Security grant, athletic stipends and field trips centralized, enrollment up .3% (33 students)
Non-Traditional	$40.24	$38.99	-$1.24	-3%	Security grant, athletic stipends and field trips centralized, enrollment down 2.3%
Partner	$58.78	$60.09	$1.31	2%	Per pupil increase offset by roll-off of Purposebuilt 9th grade
Charter	$249.55	$234.49	-$15.06	-6%	Closure of KIPP Souls
Depts	$266.73	$289.42	$22.29	9%	Benefits, Accelerated Literacy Model, Textbook Adoptions, Subs, Operations
Districtwide	$63.12	64.51	$1.39	2%	Worker's Compensation and Insurance
Total	**$1,291.80**	**$1,302.66**	**$10.86**	**1%**	

ATLANTA PUBLIC SCHOOLS

Historical Use of Fund Balance

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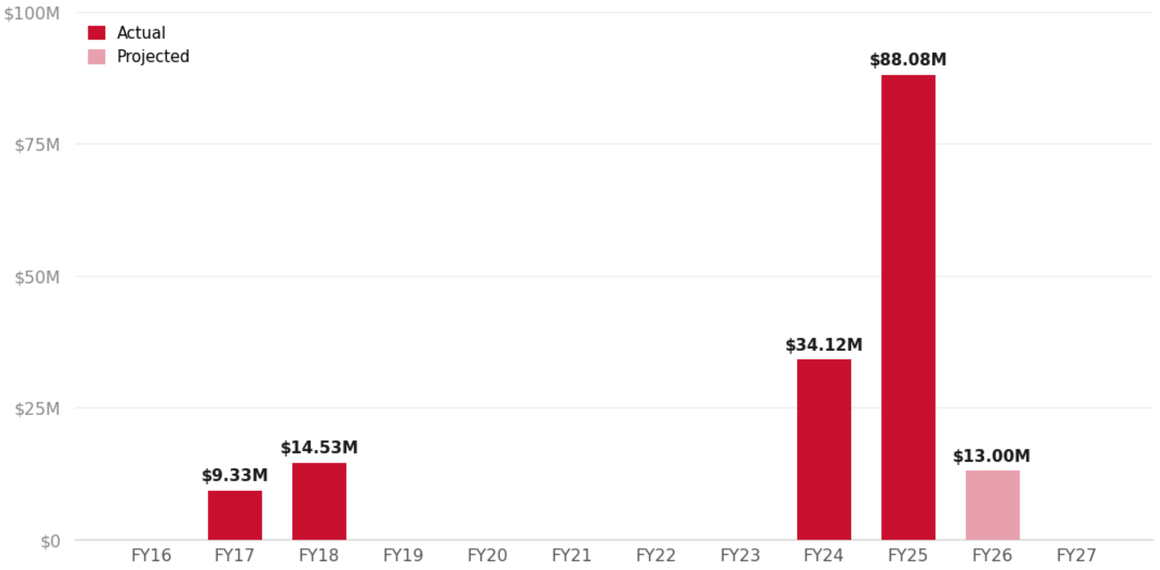


FY16 – FY27 | Millions USD

** Figures reflect actuals or the most current projections, compared to adopted funding levels.*

KEY TAKEAWAYS

FY2027 presents a lean, fiscally conservative budget

A balanced budget will eliminate dependence on fund balance

KEY FIGURES

Peak drawdown (FY25)	**$88.1M**
FY26 projection	**$13.0M**
FY27 target	**$0**

Fund Balance Update

ATLANTA PUBLIC SCHOOLS

FY2026

FY2026 Beginning Fund Balance	$171.06M
Anticipated Use of Fund Balance *	-$20.24M
Ending Fund Balance	**$150.82M**
FY2026 Expenditures	$1,291.80M
% of Expenditures	**11.68%**

FY2027

FY2027 Beginning Fund Balance	$150.82M
Anticipated Use of Fund Balance	$0.00
Ending Fund Balance	**$150.82M**
FY2027 Expenditures	$1,302.66M
% of Expenditures	**11.58%**

FY2027 Target

$0
FY27 fund balance drawdown target

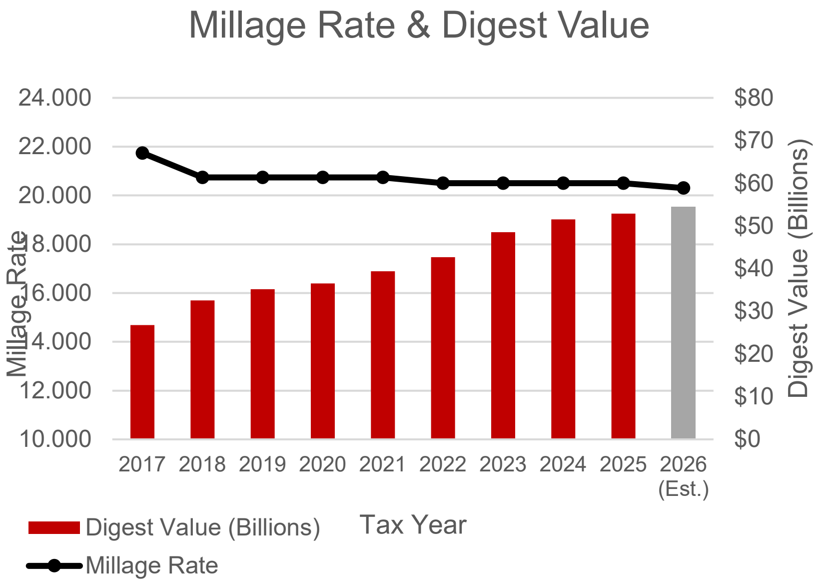
11.58%
FY27 reserve ratio

Includes recent usage of fund balance for one-time stipends. | All figures in millions USD.

We are proposing tax relief for homeowners

Local

- A mill of tax is equal to $1 per $1,000 of assessed valuation
- The district is recommending **a .20 millage rate decrease** for the 2026 tax year (from 20.50 to 20.30 mills).



A millage rate decrease of .2 represents a $10 million <u>reduction</u> in property tax burden.

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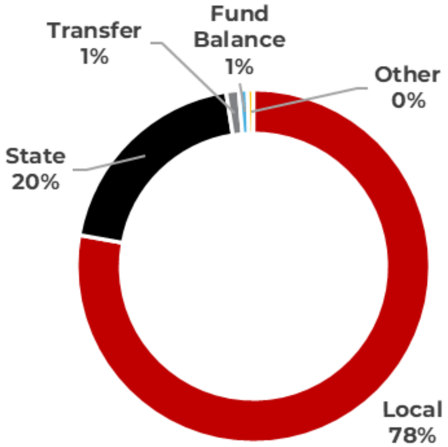
APS History of Tax Relief

- Local revenue makes up 78% of our total general fund budget
- Lowered millage rate twice since 2018
  - from 21.74 to 20.74 in 2018
  - from 20.74 to 20.5 in 2022
- The equivalent of 1.64 mills is within the TADS

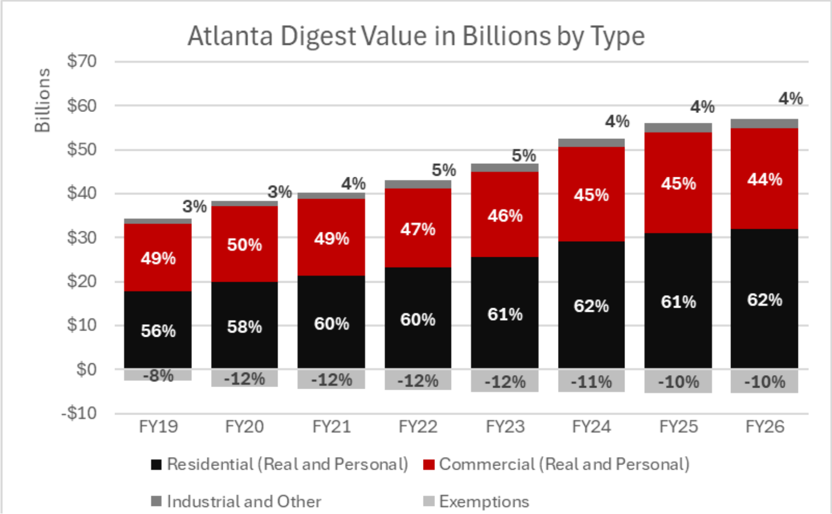


Of the $988M in local revenue, 62% is residential

- Due in part to the ongoing underassessment of commercial values in Fulton County

Exemptions are up from 8% to 10% since 2019

- Increased standard homestead exemption from $30k to $50k in 2018
- In 2025, additional $50k exemption for seniors



ATLANTA PUBLIC SCHOOLS

Charter and Partner Adjustments

$12.5M in Savings

Operational savings resulting from closings of select Charters and Partner schools

KIPP Soul Primary School

- 443 students enrolled

KIPP SOUL PRIMARY SCHOOL

KIPP Soul Middle School

- 264 students enrolled

KIPP SOUL ACADEMY

Carver STEAM – 9th grade

- 168 students enrolled

PBSA | CARVER STEAM

ATLANTA PUBLIC SCHOOLS

Tentative Additional Investments in 2030 Bold Goals

Based on final QBE, savings, etc. invest up to additional $5M:

Universal Pre-K

Expand **high quality, universal PK3 and PK4**

- Early Learning Centers
- PK4 Expansion

Community Hubs

Establish **community hubs** in every cluster

- Resourcing for Hubs

Individual Student Success Plans

Implement **Individual Success Plans** for every student

- Additional Advising Supports
- CTAE Strengthening and Deepening

** $100,000 Average Teacher Salary is captured in the Compensation Section*

ATLANTA PUBLIC SCHOOLS

Next Steps

Item Description	Date
Budget Community Engagement Meetings (Virtual via Teams Webinar)	Tuesday, May 5, 2026 (6pm) Tuesday, May 12, 2026 (6:30pm)
Board Meeting (Final Adoption)	Monday, June 1, 2026
Millage Process	June – July 2026 (TBD)

ATLANTA PUBLIC SCHOOLS

INVESTING IN WHAT MATTERS MOST

ATLANTA PUBLIC SCHOOLS

APS' First Balanced Budget Since FY'23

*with $0 use of Fund Balance

In a lean budget year, we will invest in…

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$37M+

Curriculum & Programs Five-Year Investments

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Exceptional Children Education Program - New Funding

OUR STAFF

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New Compensation

OUR COMMUNITY

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$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.

20.5→20.3

Millage Rate Reduction

FY26 Monthly Financial Update

One District. One Goal. Every Child.

ATLANTA PUBLIC SCHOOLS

FY 2026 Revenue Activity for Period Ending
Consolidated General Fund
March 31, 2026 – Compared to Budget – Unaudited
($Millions)

	FY26 Budget	FY26 YTD Actual	FY26 YTD Variance	FY26 YTD % of Budget
Local Taxes	$ 988.07	$ 954.39	$ 33.68	96.59%
State	259.13	169.80	89.33	65.53%
Other/Transfers	31.60	20.98	10.62	66.39%
Total Revenue	**$ 1,278.80**	**$ 1,145.17**	**$ 133.63**	**89.55%**
Use of Fund Balance	13.00	0.00	13.00	N/A
Total Resources	**$1,291.80**	**$ 1,145.17**	**$ 146.63**	**88.65%**

ATLANTA PUBLIC SCHOOLS

FY 2026 Revenue Activity for Period Ending
Consolidated General Fund
March 31, 2026 – 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	$ 954.39	96.59%	$ 917.38	97.13%	$37.01	$ 33.68	$ 27.08	$6.60
State	169.80	65.53%	144.65	58.79%	25.15	89.33	101.38	(12.05)
Other/ Transfers	20.98	66.39%	23.98	58.58%	(3.00)	10.62	16.95	(6.33)
Total Revenue	**$ 1,145.17**	**89.55%**	**$1,086.01**	**88.19%**	**$59.16**	**$ 133.63**	**$ 145.41**	**($11.78)**
Use of Fund Balance	0.0	0.0%	0.0	0.0%	0.0	13.00	88.08	(75.08)
Total Resources	**$ 1,145.17**	**88.65%**	**$1,086.01**	**88.19%**	**$59.16**	**$ 146.63**	**$ 233.49**	**($86.86)**

ATLANTA PUBLIC SCHOOLS

FY 2026 Expenditure Activity for Period Ending
Consolidated General Fund
March 31, 2026 – Compared to Budget – Unaudited
($Millions)

	FY26 Budget	FY26 YTD Actual	FY26 YTD Variance	FY26 YTD % of Budget
Instruction	$ 819.38	$ 597.46	$ 221.92	72.92%
Pupil Services	96.64	67.67	28.97	70.02%
Staff Services	71.29	47.73	23.56	66.96%
School Administration	57.87	44.30	13.57	76.54%
General Administration	73.69	46.23	27.46	62.73%
Student Transportation	43.52	34.81	8.71	79.99%
Maintenance & Operation	126.31	85.06	41.25	67.35%
Operating Transfer	3.10	0.56	2.54	17.93%
Total Expenditures	**$ 1,291.80**	**$ 923.82**	**$ 367.98**	**71.51%**

ATLANTA PUBLIC SCHOOLS

FY 2026 Expenditure Activity for Period Ending Consolidated General Fund
March 31, 2026 - 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	$597.46	72.92%	$594.42	69.76%	$3.04	$221.92	$ 257.65	$ (35.73)
Pupil Services	67.67	70.02%	52.13	64.57%	15.54	28.97	28.60	0.37
Staff Services	47.73	66.96%	51.40	65.88%	(3.67)	23.56	26.62	(3.06)
School Administration	44.30	76.54%	42.31	73.63%	1.99	13.57	15.15	(1.58)
General Administration	46.23	62.73%	46.17	70.50%	0.06	27.46	19.32	8.14
Student Transportation	34.81	79.99%	33.71	66.45%	1.10	8.71	17.02	(8.31)
Maintenance & Operation	85.06	67.35%	88.67	69.11%	(3.61)	41.25	39.64	1.61
Operating Transfer	0.56	17.93%	0.00	0.00%	0.56	2.54	6.69	(4.15)
Total Expenditures	**$ 923.82**	**71.51%**	**$ 908.81**	**68.88%**	**$15.01**	**$367.98**	**$410.69**	**$ (42.71)**

ATLANTA PUBLIC SCHOOLS

FY2025 3rd Quarter Student Activity Funds Report

FY2025 as of March 31, 2025

- Total annual revenue for all schools of $4.52 million
- Total annual expenditures for all schools of $3.58 million

3rd Quarter 2025 Year-to-Date revenue breakdown

- $1.28 million for elementary schools
- $0.49 million for middle schools
- $2.69 million for high schools
- $0.06 million for gifted

3rd Quarter 2025 Year-to-Date expenditure breakdown

- $0.95 million for elementary schools
- $0.35 million for middle schools
- $2.12 million for high schools
- $0.16 million for gifted

ATLANTA PUBLIC SCHOOLS

Budget Adjustments

Discussion and Action

General Fund

- IB Exam Fee Initiative
- 40,000 increase to revenues and expenditures from state grant

Information

- FY2026 May Special Revenue Report

ATLANTA PUBLIC SCHOOLS

THANK YOU!

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