Fulton County Schools

Where Students Come First



FY2024 Budget

6201 Powers Ferry Rd NW
Atlanta, GA 30339
www.fultonschools.org

Students 1st

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ORGANIZATION OF THE BUDGET DOCUMENT

The approved budget format presents the school division's budget and pertinent information in an organized and comprehensive document to facilitate the reader's knowledge of the school division's budget development, management, and processes. It includes financial information for the current budget year and from the previous fiscal years.

The document format follows the standards set forth by the Association of School Business Officials International Meritorious Budget Award Program. The purpose of this budget document is to provide policy information, serve as an operation guide and financial plan, and is a comprehensive communication tool for the school division's stakeholders to include students, parents, staff, constituents, and elected officials.

The document contains four major sections as listed and defined below.

The **Executive Summary** is the first major section of the school budget document. The Executive Summary highlights essential information contained in the budget. Users may rely on this section for an overview. This section also includes numerous charts and graphs to assist the reader in understanding the information provided in the school budget.

The **Organizational Section** includes the Fulton County School's organizational and management structure, organizational charts, and the policies and procedures governing the budget development process.

The **Financial Section** presents budget data by summary and detail levels for all financial funds managed by the school division. It begins with a financial representation of revenue and an expense of all funds combined and then represents each fund individually from general funds and other funds. Description of revenue sources and expenditure needs are described.

The **Informational Section** includes information of interest to school division employees and the community, including local taxes, student enrollment and demographics, the academic calendar and relative staffing concerns, cost of education, school division accountability, and an overview of each department's contributions. A glossary can be found in this section as well.

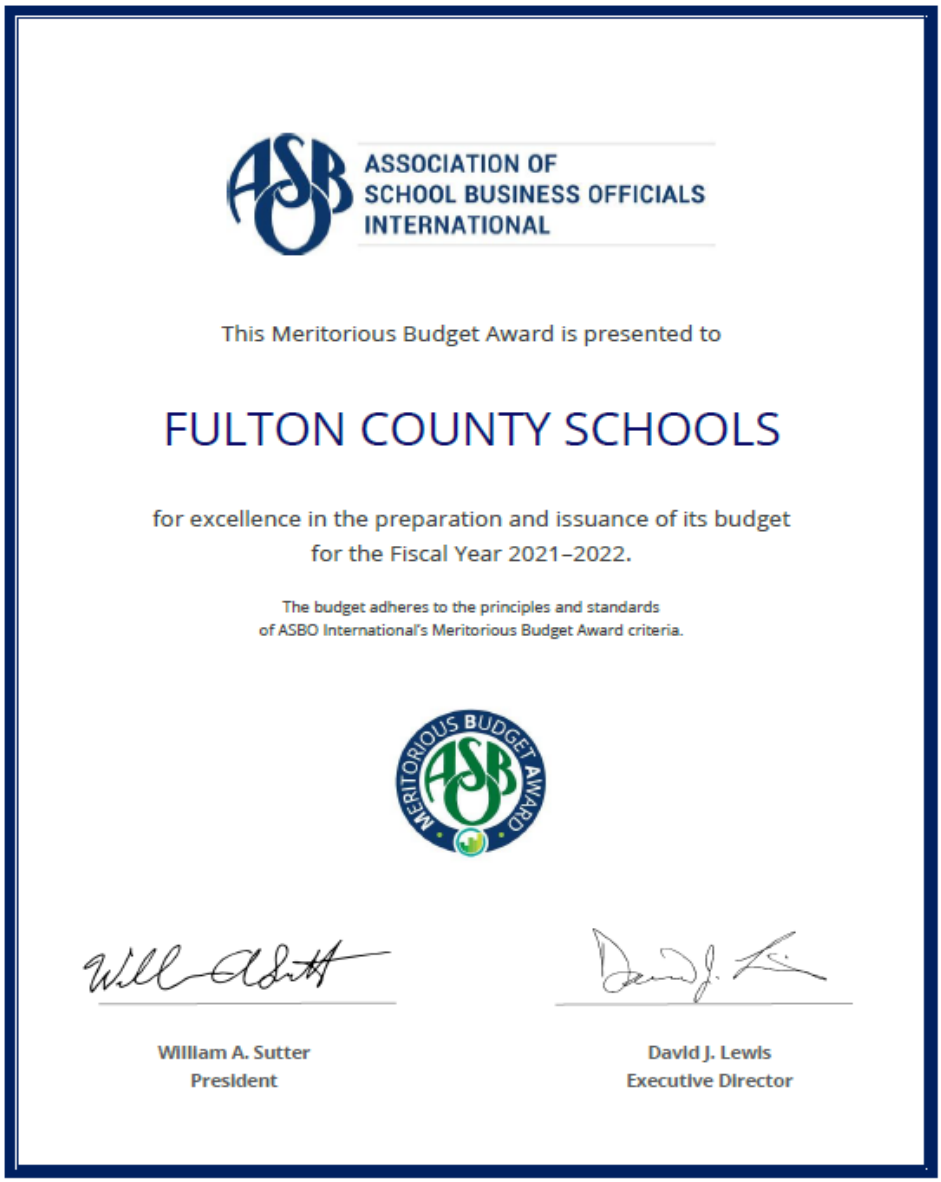
BUDGET RECOGNITIONS

The Meritorious Budget Award through the Association of School Business Officials (ASBO) International recognizes school districts that demonstrate excellence in school budget presentation, setting a high standard for transparent budget development.

ASBO International awarded the Meritorious Budget Award (MBA) to Fulton County Schools for its annual budget for the fiscal year beginning July 1, 2021.

ASBO International developed the MBA program to recognize school systems for achieving excellence in their school system budget presentation. The program's foundation is a set of criteria developed by ASBO International and school business officials throughout the United States and Canada. The requirements are designed to: provide clear budget presentation guidelines, define state-of-the-art budget practices, promote short and long-range budget goals, encourage sound fiscal management practices, and promote effective use of school resources.

The award is valid for only one year. We believe our current budget continues to meet the MBA program requirements, and we are submitting it to ASBO International to determine its eligibility for another award.



ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to

FULTON COUNTY SCHOOLS

for excellence in the preparation and issuance of its budget for the Fiscal Year 2021–2022.

The budget adheres to the principles and standards of ASBO International's Meritorious Budget Award criteria.

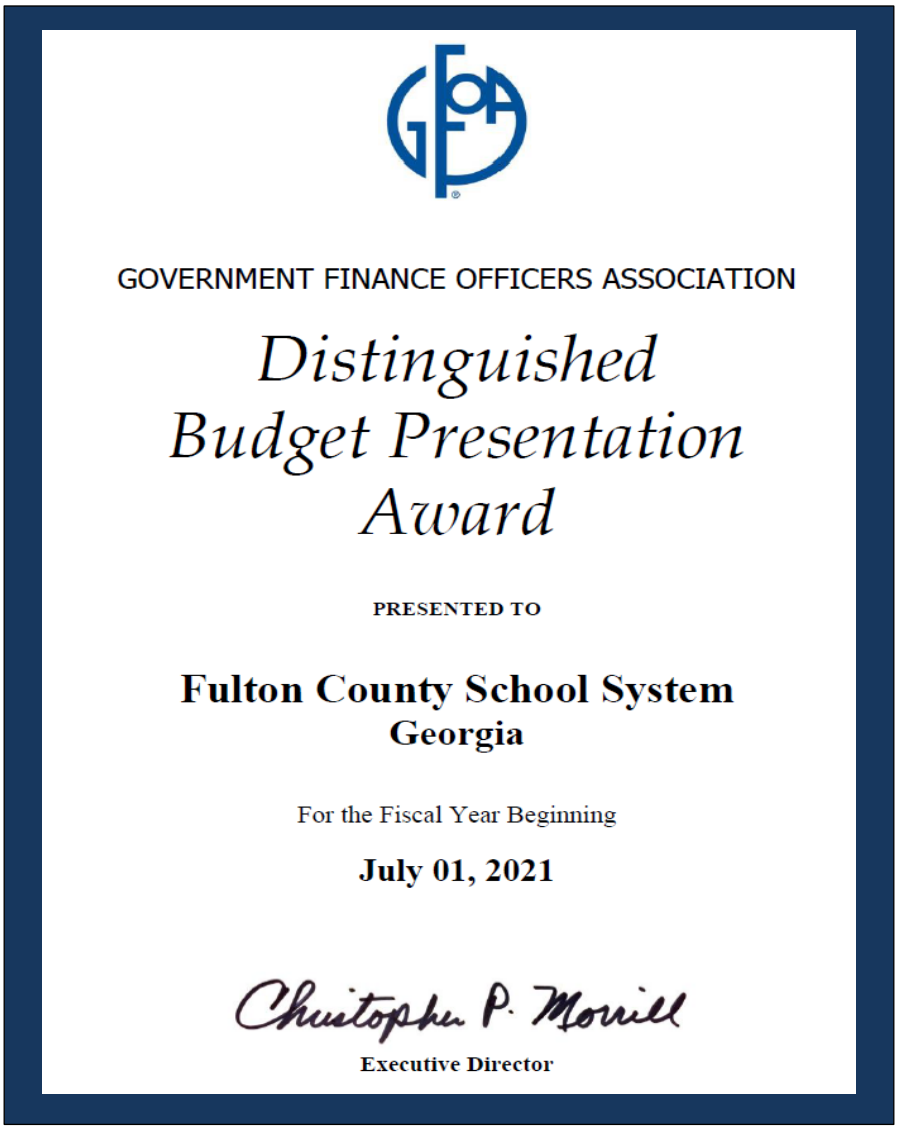
MERITORIOUS BUDGET AWARD

William A. Sutter
President

David J. Lewis
Executive Director

Distinguished Budget Presentation Award

The Government Finance Officers Association (GFOA) established the Distinguished Budget Presentation Awards Program (Budget Awards Program) in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting and then to recognize individual governments that succeed in achieving that goal. Fulton County has submitted and received the GFOA Distinguished Budget Award for 19 consecutive years. We believe our current budget continues to meet the GFOA program requirements, and we are submitting it to GFOA to determine its eligibility for another award.





Executive Summary

SUMMARY OF ORGANIZATION SECTION

The following is a high-level summary of the information contained in the Organizational Section of the Annual Budget.

MISSION

To educate every student to be a responsible, productive citizen.

VISION

For all students to learn to their full potential.

BELIEFS

- ✓ Excellence
- ✓ Trust and Honest Communication
- ✓ Common Understanding
- ✓ Personal Responsibility
- ✓ Commitment
- ✓ Academic Achievement
- ✓ Measured Results
- ✓ Continuous Improvement
- ✓ Safe and Nurturing Environment
- ✓ Involved Family, Community and Staff
- ✓ Transparency and Accountability

OBJECTIVES

- ✓ Each Fulton County school will educate every student to his/her fullest potential.
- ✓ Fulton County will engage parents as key partners in the educational process.
- ✓ Each Fulton County school will be the preferred school for its students and parents.
- ✓ Each Fulton County school will provide greater value for each child's educational experience when compared to top-performing public and private schools in the nation.
- ✓ Fulton County schools will prepare each student to excel in a rapidly changing global society.

BOARD PARAMETERS

- ✓ Seek alternative funding sources.
- ✓ Continue to maximize revenue from State QBE via improving FTE count coding.
- ✓ Allocate at least 75% of General Fund to schools.
- ✓ Identify opportunities for cost efficiencies.
- ✓ Maintain a competitive compensation structure.
- ✓ To the extent possible be revenue neutral as defined by the tax rollback form.
- ✓ Maintain at least two months of fund balance.
- ✓ Continue with a transparent Modified Zero-based budgeting process.
- ✓ Continue to demonstrate sustainability related to budget recommendations.
- ✓ Provide a path to transition to less federal support (ESSER)

BUDGET PROCESS AND CALENDAR

The budget process exists to meet state code requirements; provide a means to allocate resources; and represents fiduciary responsibility as good stewards of public funds. Georgia Department of Education requires school boards to adopt balanced budgets.

The budget process is a year-round activity beginning with planning, preparing, and adopting, then evolving to reporting, monitoring, and adjusting financial plan. School budgets are developed using Board approved formulas and guidelines that ensure both equal and equitable funding for all schools. Georgia Department of Education (GaDOE) requires the School Board to adopt a budget by July 1st of the fiscal year for which the budget applies.



The budget planning process begins in July with the Budget department reviewing the prior year processes, implementing improvements, and developing the timeline for the following year. The budget calendar is developed and approved by the Board in October. The calendar identifies all deadlines for the annual budget process. The calendar inputs important activities in the budget process and the dates on which important decisions are scheduled. The School Board includes at least one work session for reviewing the budget and two public hearings for comments on the budget. The public hearing time and location are published at least seven days in advance in a newspaper having general circulation with the school division.

Approved Budget

The Fulton County Board of Education approves the school division's budget by fund and functional category. The categories include Instruction, Pupil Services, Improvement of Instructional Services, Instructional Staff Training, Educational Media Services, Federal Grant Administration, General Administration, School Administration, Support Services – Business, Maintenance and Operation of Plant Services, Student Transportation Service, Support Services – Central, Other Support Services, School Nutrition Program, Enterprise Operations, Facilities Acquisition and Construction Services, Other Outlays, and Debt Service. The Fulton County Board holds budget work sessions and public hearings before tentative voting on the budget in May.

Budget Implementation

Once the budget is adopted by the School Board, it becomes the financial base for programs of each school and department during the fiscal year that begins on July 1. Fiscal accountability is by unique account code. Budget account holders may not expend or encumber more than the approved and appropriated budget amounts. Fiscal monitoring of department and school activities occurs throughout the year to ensure compliance. An amendment to the amount of any fund category requires approval of the Superintendent and the Board. Budget adjustments within functional category totals do not require approval if less than $100,000.



This budget document is intended as a working reference document for administrators and other school personnel. The document is organized with introductory (executive summary), organizational, financial, and informational sections to describe the financial framework, division statistics and achievements, and organization detail of the day-to-day operations of Fulton County Public Schools.

Significant Changes during the FY 2024 Budget Process

There were no significant changes to the budget process for FY 2024.

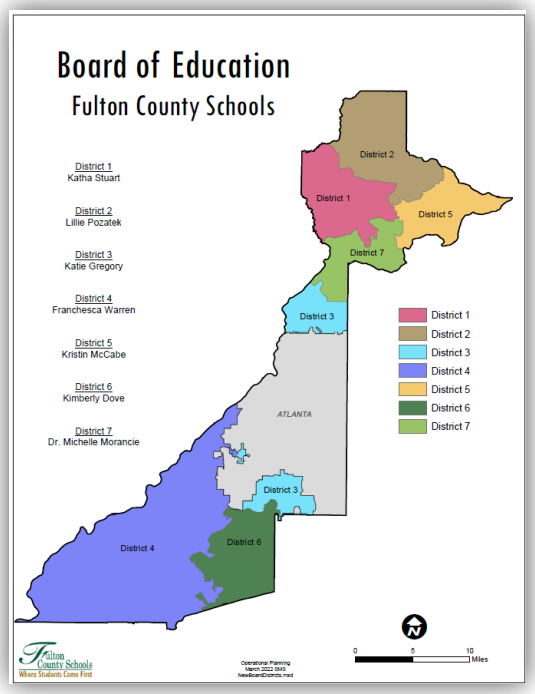
SCHOOL BOARD

Katha Stuart
District 1



Lillie Pozatek
District 2





Katie Gregory
District 3



Franchesca Warren
District 4



Kristin McCabe
District 5



Kimberly Dove
District 6



Dr. Michelle Morancie
District 7



SCHOOL ADMINISTRATION

Superintendent



Dr. Mike Looney has served as the Superintendent for the Fulton County School District (FCS) in Georgia since June 2019.

Dr. Looney previously served 28 years as an educator and 15 years of previous experience as a school superintendent in Tennessee and Alabama. Beginning his educational career as a substitute teacher, while working on an MBA, Looney rose to becoming an award-winning national speaker on education, including being named Tennessee Superintendent of the Year in 2015.

Dr. Looney received his Educational Specialist degree and Doctorate in Educational Leadership from the University of Alabama and his bachelor's degree in Business Management and master's degree in Education from Jacksonville State University in Alabama. Dr. Looney also served in the United States Marine Corps.

Superintendent Cabinet

Chief Academic Officer ..... Clifford Jones

Chief Communication Officer ..... Brian Noyes

Chief Financial Officer ..... Marvin Dereef

Chief Human Resource Officer ..... Gonzalo La Cava

Chief Information Officer ..... Emily Bell

Chief Operations Officer ..... Noel Maloof

Executive Director II Board Services ..... Julie Baldwin

FINANCIAL COMPONENT OF EXECUTIVE SUMMARY

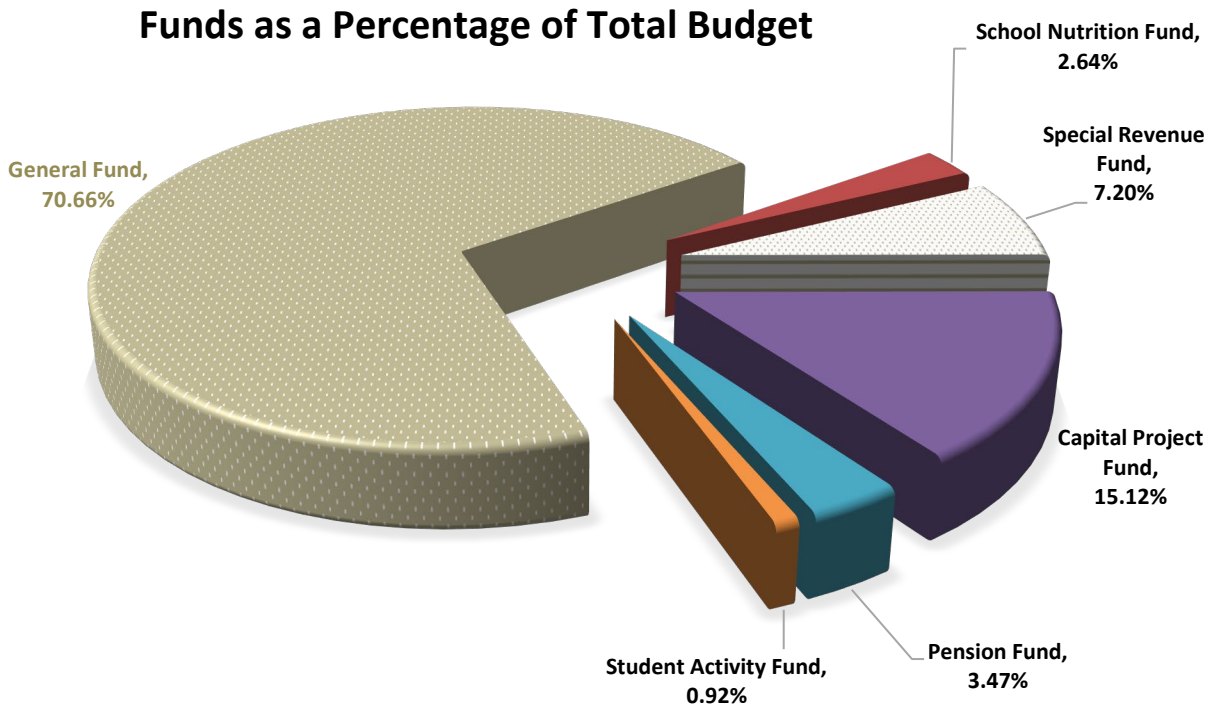
The following is a high-level summary of the information contained in the Financial Section of the Annual Budget.

A balanced budget is a budget with total expenditures not exceeding total revenues and all monies available in the fund balance within an individual fund. This definition is applied over the long-term, not just during the current period. As required by law, all fund budgets presented in the budget document are balanced.

Please note: The financial and statistical tables within this budget document use rounding, which may result in what appear to be insignificant mathematical inconsistencies.

REVENUE BUDGET COMPARISON FOR ALL FUNDS

The following budgets are included in the School Board Annual Budget: General Fund, School Nutrition Fund, Capital Project Fund, Special Revenue Fund, and Pension Fund. The Fiduciary School Activity Fund is also included in the annual budget. The School Operating (General) fund is intended to finance instructional programs and day-to-day operations of the school division and includes the division's primary revenue sources from the State of Georgia and the County of Fulton. The School Nutrition fund accounts for the cafeteria operations and administrative costs, primarily from breakfast and lunch sales and federal revenue. The Capital Project fund is used to appropriate buildings or major renovations and the Special Revenue fund is used to supplement the General Fund to finance instructional programs. The Pension fund accounts for employees not covered under the Teachers Retirement System of Georgia (TRSGA). A summary of the revenues and expenditure budgets for each fund follows.



The following schedule presents a summary comparison of the funds included in this budget. The FY 2024 proposed General Fund budget reflects an increase of $68.7M, or 5.97% over the FY 2023 projected budget. The School Nutrition fund reflects a decrease of $5.4M or -10.64% over the FY 2023 projected budget. The Capital Project Fund reflects an increase $11.4M, or 4.61%, over the FY 2023 projected budget. The Special Revenue Fund reflects a decrease of $84.9M, or -40.60% or -69.87%, over the FY 2023 budget, and the Pension Fund reflects a decrease of $5.1M, or -7.99% over the FY 2023 projected budget.

The FY 2024 Annual Budget reflects an overall decrease of -1.00% over the prior year with the Special Revenue representing the largest decrease and general fund representing the largest increase. Further discussion of the budget variances by fund follows this section.

Description	FY 2023 Projected	FY 2024 Proposed	Increase / (Decrease)	% of previous year	% of Budget
General Fund	1,185,333,833	1,219,880,660	34,546,827	2.91%	70.66%
School Nutrition Fund	51,013,636	45,586,343	(5,427,293)	-10.64%	2.64%
Capital Project Fund	249,499,337	260,993,281	11,493,944	4.61%	15.12%
Special Revenue Fund	211,682,452	124,283,606	(87,398,846)	-41.29%	7.20%
Pension Fund	65,030,137	59,834,782	(5,195,355)	-7.99%	3.47%
Student Activity Fund	15,848,908	15,848,908	-	0.00%	0.92%
Sub-Total	**$ 1,778,408,303**	**$ 1,726,427,580**	**$ (51,980,724)**	**-2.92%**	100.00%

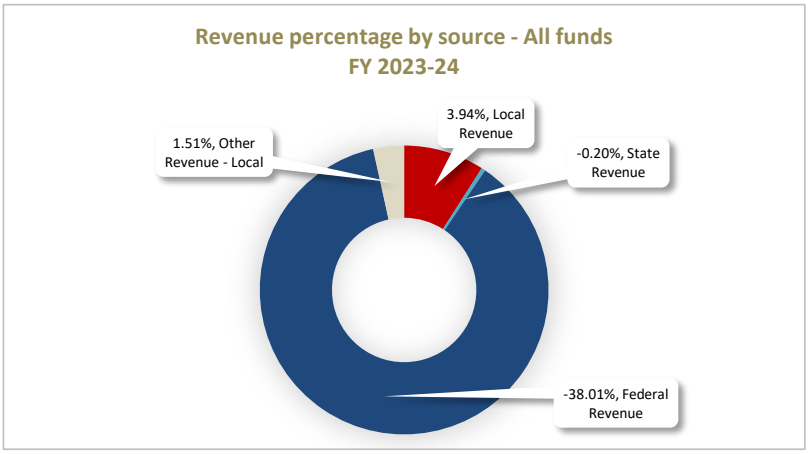
SUMMARY OF REVENUES AND EXPENDITURES FOR ALL FUNDS

Fulton County Schools is not a taxing authority. As a result, the division must depend on both the state and the local government to provide the revenue to fulfill our mission and deliver quality educational opportunities to students in Fulton County.

Revenues are classified based on sources. FCS has four major funding sources - state, federal, local and other local. Revenue projections for all funds by source are as follows:

Summary of All Funds Revenue by Source

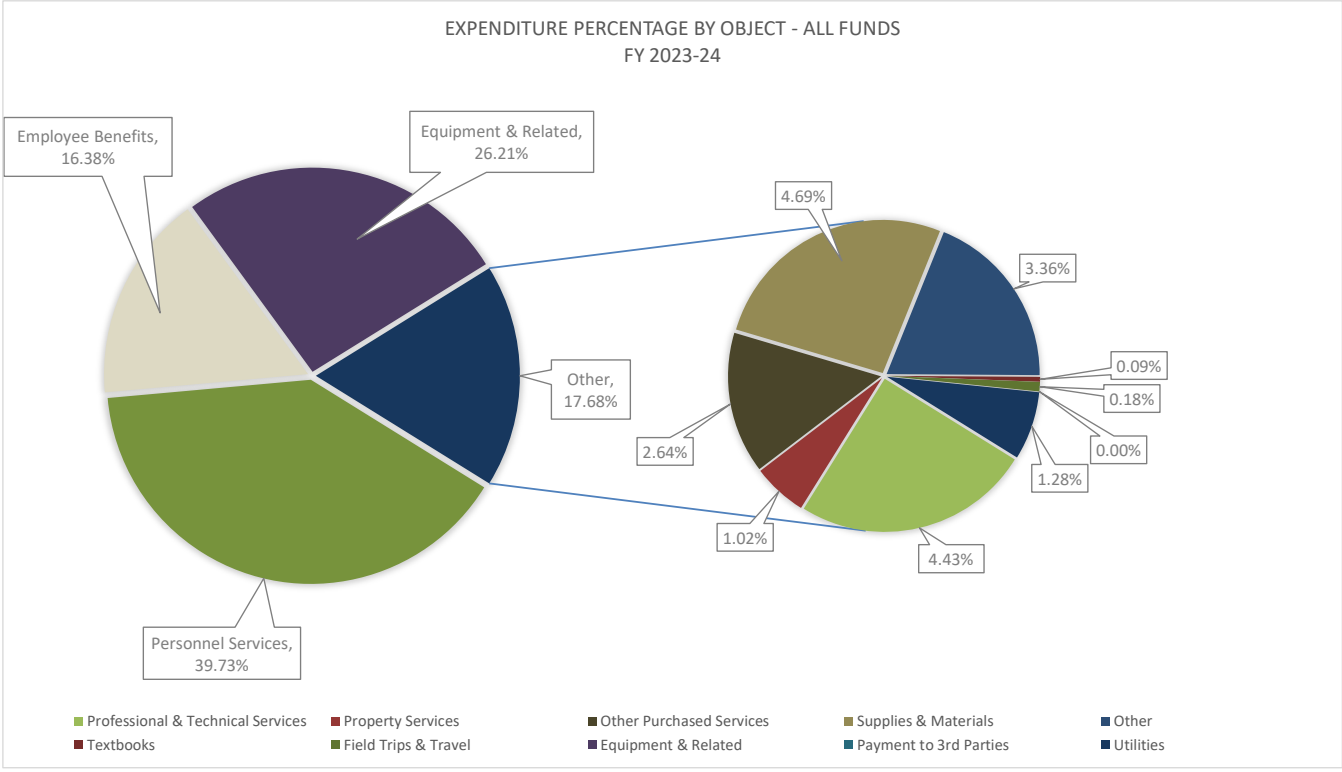
Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current	FY 2024 Proposed	% Increase / (Decrease)
All Funds						
Local Revenue	835,742,109	885,745,000	955,052,525	986,849,645	1,025,758,182	3.94%
State Revenue	437,559,649	390,133,740	405,545,188	415,204,565	414,393,941	-0.20%
Federal Revenue	76,871,490	102,405,952	202,157,059	242,323,325	150,222,971	-38.01%
Other Revenue - Local	84,552,836	169,172,027	13,582,954	134,030,769	136,052,485	1.51%
Total Funds Available	**1,434,726,085**	**1,547,456,719**	**1,576,337,727**	**1,778,408,303**	**1,726,427,580**	**-2.92%**



Expenditures are classified by fund, cost center, function, level, and object. FCS has thirteen major object code classifications. Below is the District break down of expenditures by use. Almost 75 percent of the expenses go directly to salaries and benefits. Expenditures for all funds by object are as follows:

Summary of All Funds - Expenditures by Object

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current	FY 2024 Proposed	Increase / (Decrease)	% Increase/ (Decrease)
All Funds							
Personnel Services	668,395,643	673,892,096	744,038,271	868,955,840	861,302,917	(7,652,922)	-0.88%
Employee Benefits	279,183,483	266,675,747	274,975,276	284,201,401	355,086,534	70,885,133	24.94%
Professional & Technical Services	51,950,336	67,186,309	59,159,198	93,923,959	95,941,454	2,017,495	2.15%
Property Services	16,498,196	16,928,287	16,842,373	25,352,159	22,044,804	(3,307,355)	-13.05%
Other Purchased Services	55,493,084	55,981,279	72,395,473	59,141,441	57,312,939	(1,828,501)	-3.09%
Supplies & Materials	51,388,524	50,051,184	69,307,816	88,618,774	101,585,361	12,966,587	14.63%
Other	56,618,710	57,978,862	54,548,771	55,542,271	72,814,361	17,272,090	31.10%
Textbooks	10,797,262	2,672,054	11,608,886	8,197,512	1,950,000	(6,247,512)	-76.21%
Field Trips & Travel	2,087,261	383,474	1,486,685	5,400,810	3,824,140	(1,576,671)	-29.19%
Equipment & Related	194,536,975	183,158,787	139,124,369	155,586,090	568,121,824	412,535,734	265.15%
Payment to 3rd Parties	228,084	86,672	1,828,355	446,401	-	(446,401)	-100.00%
Utilities	23,116,841	21,308,395	27,731,954	30,367,132	27,677,811	(2,689,321)	-8.86%
Transfers	8,349,358	21,710,354	757,468	2,042,897	3,195,865	1,152,968	56.44%
Total Funds Available	**$ 1,418,643,756**	**$ 1,418,013,502**	**$ 1,473,804,894**	**$ 1,677,776,686**	**$ 2,170,858,010**	**$ 493,081,324**	**29.39%**



Fulton County Board of Education
Fiscal Year 2023-24 Budgets

The proposed budgets are scheduled to be adopted in final form by the Board on June 6, 2023.

	General Fund	School Nutrition Fund	Special Revenue Fund	Capital Project Fund	Pension Fund	Student Activity Fund	Total All Funds
Fund Balance July 1, 2023	411,735,123	29,900,698	(13,554,184)	396,737,509	485,347,613	-	1,310,166,759
Revenues:							
Local Revenue	778,661,621	-	-	247,096,561	-	-	1,025,758,182
State Revenue	405,372,279	1,036,662	7,985,000	-	-	-	414,393,941
Federal Revenue	1,000,000	31,238,829	116,298,606	1,685,536	-	-	150,222,971
Other Revenue - Local	34,680,760	13,310,852	-	12,211,184	59,834,782	15,848,908	135,886,485
Total Revenue	$ 1,219,714,660	$ 45,586,343	$ 124,283,606	$ 260,993,281	$ 59,834,782	$ 15,848,908	$ 1,726,261,580
Expenditures:							
Instruction	837,046,161	-	62,539,610	-	-	-	899,585,771
Pupil Services	89,403,946	-	10,866,170	-	-	-	100,270,117
Improvement of Instructional Services	35,942,407	-	19,451,605	-	-	-	55,394,012
Educational Media Services	18,764,924	-	-	-	-	-	18,764,924
Staff Development - Personnel	8,007,294	-	17,634,946	-	-	-	25,642,239
Federal Administration	-	-	1,684,324	-	-	-	1,684,324
General Administration	2,924,406	-	8,559,508	-	-	-	11,483,915
School Administration	74,383,554	-	2,725,350	-	-	-	77,108,903
Support Services - Business	20,981,828	-	597,411	-	41,802,770	15,848,908	79,230,917
Maintenance and Operation	117,791,088	-	-	-	-	-	117,791,088
Student Transportation	67,903,000	-	830,636	-	-	-	68,733,636
Support Services - Central	45,708,500	-	2,589,912	-	-	-	48,298,411
Other Support Services	40,035	-	-	-	-	-	40,035
School Nutrition Program	-	51,528,789	-	-	-	-	51,528,789
Construction & Capital Expenditures	-	-	-	-	-	-	-
Operating Transfers	-	-	-	-	-	-	-
Facilities Acquisition & Constr. Services	-	-	-	612,105,064	-	-	612,105,064
Debt Service	-	-	-	-	-	-	-
Total Expenditures	$ 1,318,897,143	$ 51,528,789	$ 127,479,471	$ 612,105,064	$ 41,802,770	$ 15,848,908	$ 2,167,662,145
Excess (deficiency) of Revenue over (under) Expenditures	$ (99,182,483)	$ (5,942,446)	$ (3,195,865)	$ (351,111,783)	$ 18,032,012	$ -	$ (441,400,566)
Other Financing Sourced (Uses)							
Other Uses	166,000	-	-	-	-	-	166,000
Transfers In	332,063,194	-	3,195,865	-	-	-	335,259,059
Transfers Out	(335,259,059)	-	-	-	-	-	(335,259,059)
Total Other Financing Sources	(3,029,865)	-	3,195,865	-	-	-	166,000
Fund Balance June 30, 2024	$ 309,522,775	$ 23,958,252	$ (13,554,184)	$ 45,625,726	$ 503,379,625	$ -	$ 868,932,193

The fiscal year 2023-2024 budgets published herin are tentative. These budgets will be considered for final adoption by the Fulton County Board of Education at 5:00 p.m., on June 6, 2023 at the North Learning Center, 450 Northridge Parkway, Sandy Springs, Georgia 30350. A copy of the proposed budgets is available for review at the Fulton County public library, the Administrative Centers, and the internet at www.fultonschools.org/budgetservices.

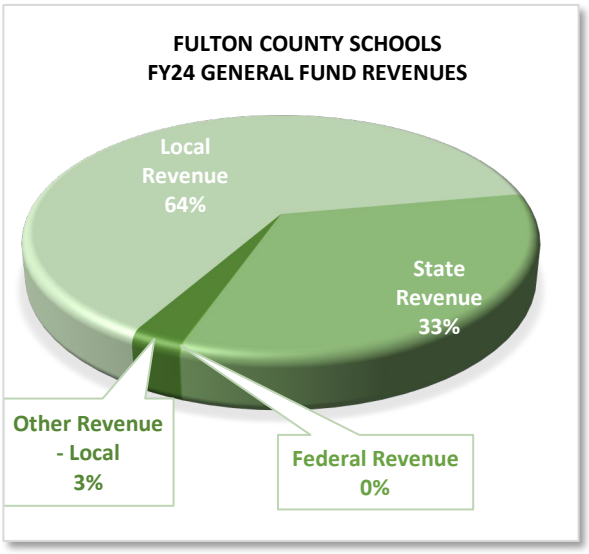
WHERE DO THE GENERAL FUND REVENUES ORIGINATE?

The district is estimated to receive $1,219,880,660 in revenue for the General Fund during FY24, an increase of 5.97% from the current fiscal year. The General Fund is the district's operating fund and accounts for 70.75% of the district's total revenues.

Resource from Operating funds	FY2023 Projected Revenue	FY2023 Revenue Per Pupil	FY2024 Proposed Revenue	FY2024 Revenue Per Pupil	Revenue % Change
Local Revenue	746,398,829	8,377	778,661,621	8,686	4.32%
State Revenue	401,472,130	4,506	405,372,279	4,522	0.97%
Federal Revenue	700,000	8	1,000,000	11	42.86%
Other Revenue - Local	36,762,874	413	34,846,760	389	-5.21%
Total Available Resources	**$ 1,185,333,833**	**$ 13,303**	**$ 1,219,880,660**	**$ 13,608**	**2.91%**

Local Sources

Local sources of revenue are the most significant for the district. Property taxes account for most of the local revenue. They generate an estimated 63.83% of General Fund sources of revenue and will increase by 5.56% from FY23. The tentative millage recommendation for FY24 is 17.24. The digest for current real and personal property is projected to increase by 4.32% in FY24. Some other revenues included in the local sources are out of district tuition, interest earnings, property rentals, and Federal indirect cost reimbursement.



State Sources

State revenues for FY24 represent 33.23% of all available sources of funding. Quality Basic Education (QBE) accounts for the largest portion of state revenues. Overall state revenue is expected to increase by .97% over the current year.

There are elements that increased Fulton County QBE Earnings – one is an increase in the state health benefit plan. Also affecting earnings in FY24, Local Fair Share (LFS) amount paid by Fulton County Schools will increase approximately 11.5%, negatively impacting QBE earnings. LFS is the amount of funds each school district is required to contribute each fiscal year to participate in QBE and negatively impacts QBE earnings.

Federal Sources

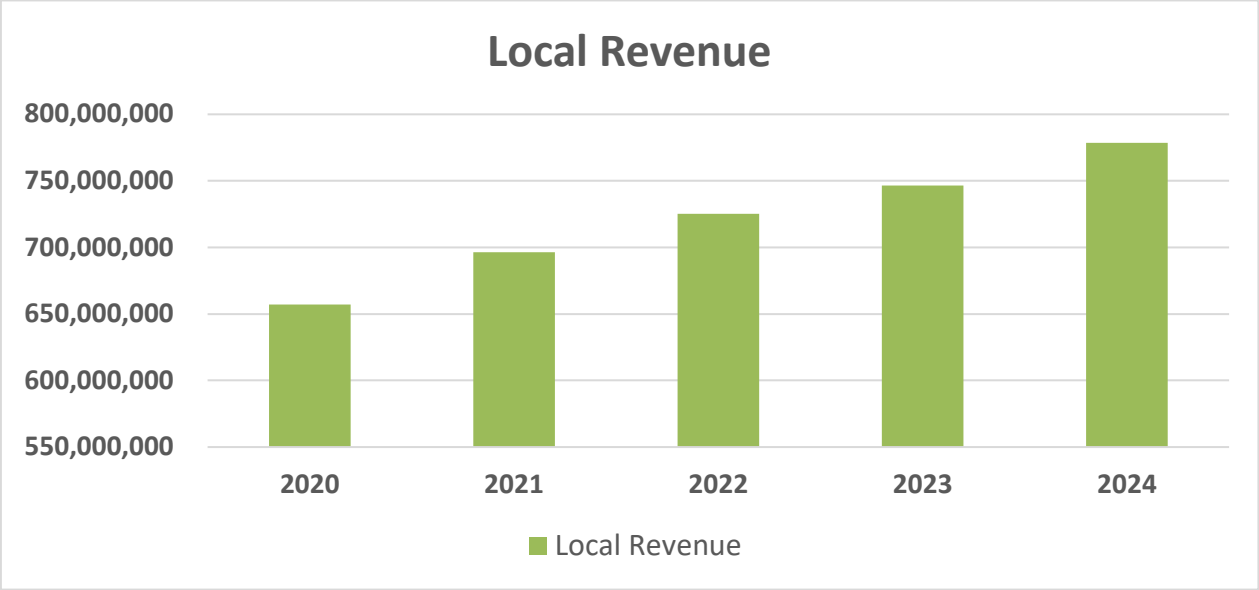
Revenues received from federal sources represent an increase of 42.86% of total General Fund revenues.

Other Local - Sources

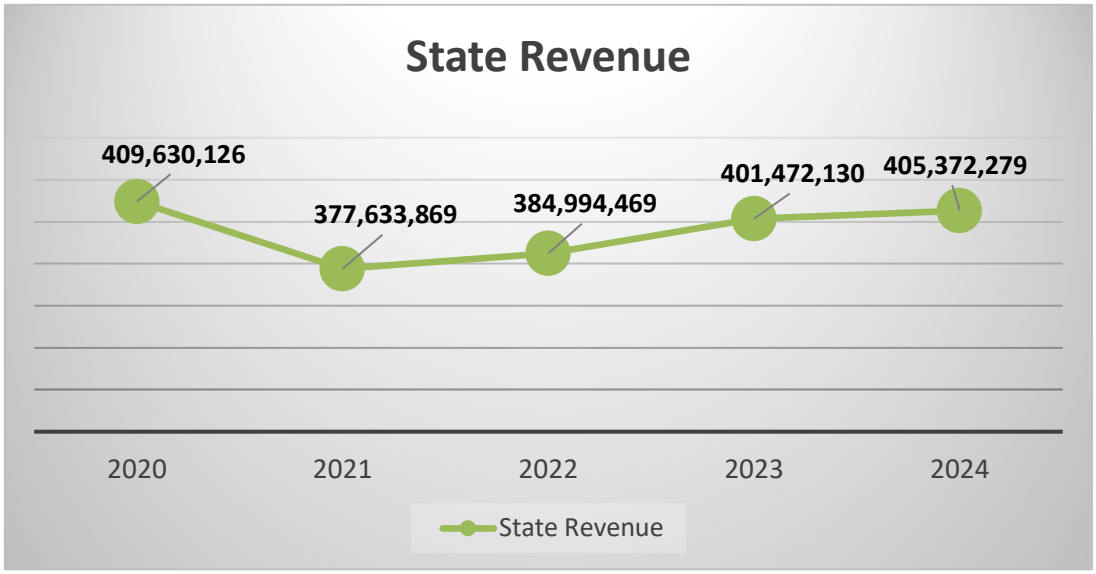
Revenues received from other local sources represent an increase of 10.23% of total General Fund revenues.

GENERAL FUND REVENUE HIGHLIGHTS

The allocation of local funding for the district for FY 2024 is 63.83% of the General Fund budget and reflects an increase of $32.2 M or 4.32% from the previous year. The graph below illustrates the local funding over the past five years.



The revenue projection for FY 2024 in the General Fund reflects several significant assumptions. State revenue is projected using the Governor's proposed state budget for the 2023-24 year. The projected increase in state revenue for Fulton County Public Schools is $3.9M or .97%. This is 33.23% for the School Operating Budget for FY 2024. The graph below is a historical trend analysis of budgeted state revenues for General Fund.



General Fund - Revenue

General Fund revenue is budgeted to increase by $34.5M or 2.91% more than the 2022-23 projected revenue. Local revenue is budgeted to increase by $32.2M or 4.32% mainly due to projected property value growth. State revenue is budgeted to increase by $3.9M or .97%. This increase is the result of projections of enrollment, special program participation and property values. Federal funding is budgeted to increase by $300K, or 42.86%, and Other Local Revenue is projected to decrease by $1.9M or 5.21%.

The following table provides a comparison of revenues by source.

General Fund Revenue by Source

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current	FY 2024 Projected	% Increase / (Decrease)
General Fund						
Local Revenue	656,990,479	696,301,703	725,340,080	746,398,829	778,661,621	4.32%
State Revenue	409,630,126	377,633,869	384,994,469	401,472,130	405,372,279	0.97%
Federal Revenue	4,504,488	933,513	945,942	700,000	1,000,000	42.86%
Other Revenue - Local	13,482,842	15,104,629	37,390,612	36,762,874	34,846,760	-5.21%
Total General Fund	**$ 1,084,607,935**	**$ 1,089,973,714**	**$ 1,148,671,102**	**$ 1,185,333,833**	**$ 1,219,880,660**	**2.91%**

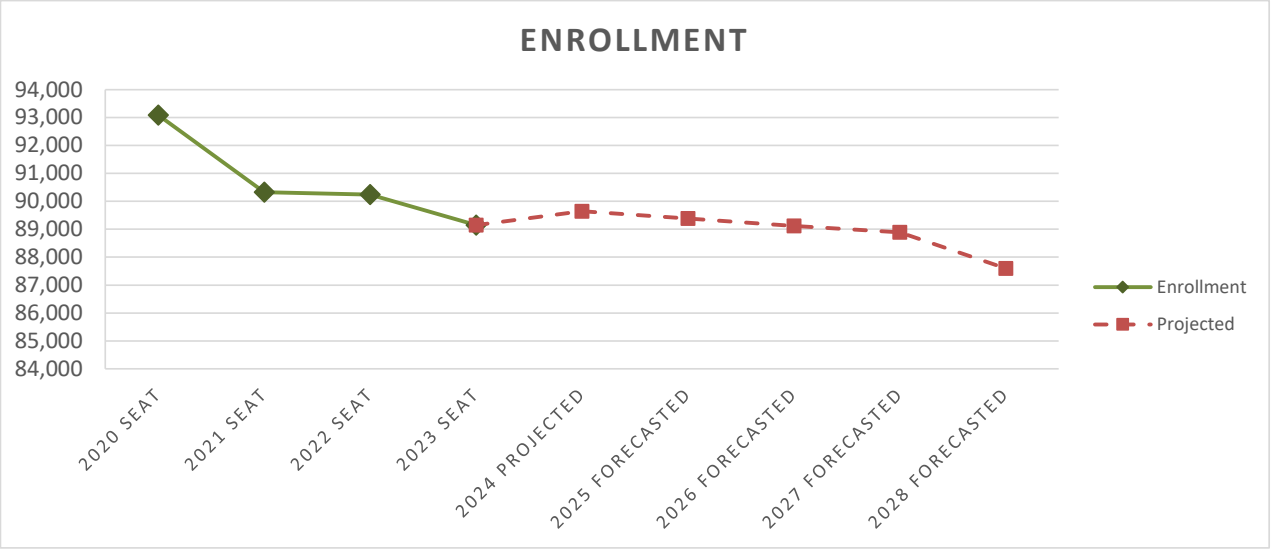
Critical data elements necessary to develop the General Fund revenue budgets are student enrollment, special program participation and property values. Student enrollment projections and special program participation influence state revenue estimates, staffing decisions, per-pupil allocations, facility needs, and many other budgetary decisions.

Student Enrollment

Student enrollment is projected to be 89,646 for 2023-2024 school year, which is 196 students (or .61%) more than the projected enrollment of 89,450 used for last year's original budget and 495 less than the 2022-2023 SEAT day enrollment of 89,151. Changes in student enrollment affect both revenues and expenditures.

The District has experienced declining enrollment over the last five year. Steadily declining birth rates prior to the 2023-2024 school year, charter school options, in addition to loss of available land for residential building contribute to the decline in the District's enrollment.

Enrollment is projected to continue to decrease slightly over the next five years.



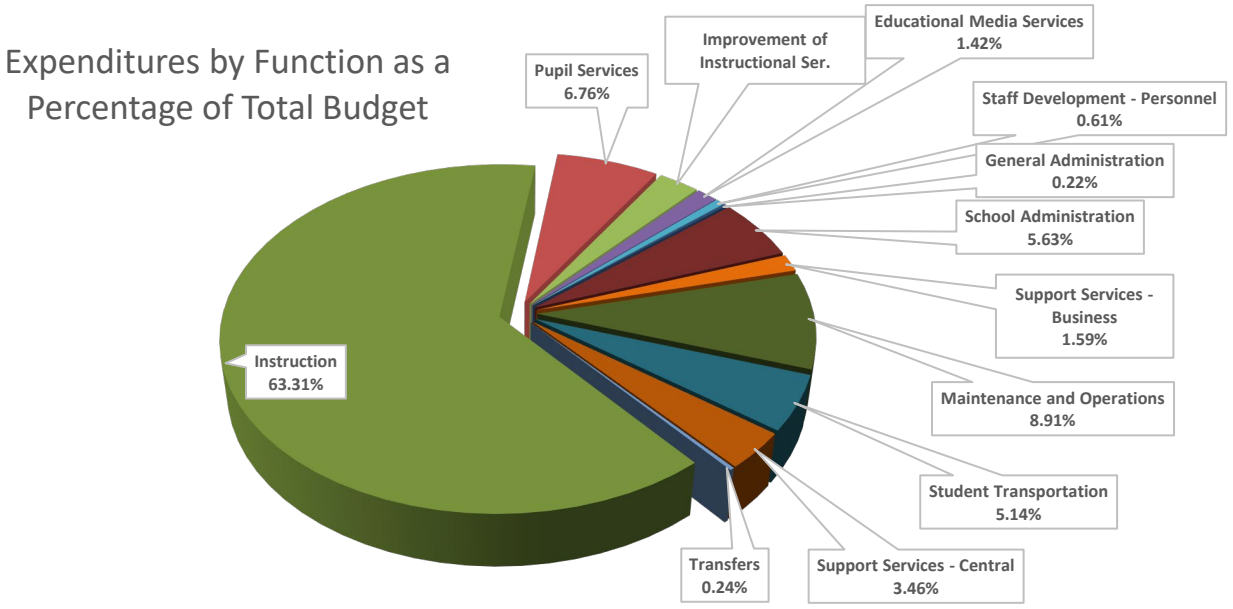
General Fund - Expenditures

Expenditures by Function

The chart provided is budgeted expenditures in the General Fund by function. The functional categories include Instruction, Pupil Services, Imprv. of Instr., Educational Media, Staff Development, Federal, General, & School Administration, Support Services - Business, Maint. & Operations, Student Transportation, Support Services - Central, and Other Support Svcs. Additional information on these categories is available on page 147.

General Fund - Expenditures by Function

	FY 2023 Current	FY 2024 Projected	Increase / (Decrease)	% Change
Expenditures				
Instruction	704,953,999	837,046,161	132,092,162	18.74%
Pupil Services	85,962,732	89,403,946	3,441,215	4.00%
Improvement of Instructional Ser.	53,977,316	35,942,407	(18,034,910)	-33.41%
Educational Media Services	17,775,181	18,764,924	989,743	5.57%
Staff Development - Personnel	8,993,172	8,007,294	(985,879)	-10.96%
Federal Administration	-	-	-	0.00%
General Administration	2,801,711	2,924,406	122,695	4.38%
School Administration	69,503,522	74,383,554	4,880,032	7.02%
Support Services - Business	19,507,765	20,981,828	1,474,063	7.56%
Maintenance and Operations	118,299,859	117,791,088	(508,771)	-0.43%
Student Transportation	65,486,856	67,903,000	2,416,144	3.69%
Support Services - Central	44,165,362	45,708,500	1,543,138	3.49%
Other Support Services	40,035	40,035	-	0.00%
School Nutrition Program	5,559	-	(5,559)	-100.00%
Transfers	2,042,897	3,195,865	1,152,968	56.44%
Total Expenditures	**1,193,515,968**	**1,322,093,008**	**128,577,040**	**10.77%**



Expenditures by Object

Budgeted expenditures in the General Fund by major object are:

General Fund - Expenditures by Object

Description	FY 2023 Projected	FY 2024 Proposed	Increase/ (Decrease)	Percent Change
Personnel Services				
Salary	687,625,195	740,598,806	52,973,610	7.70%
Other Salary	45,295,131	44,208,745	(1,086,386)	-2.40%
Employee Benefits				
Health	97,519,030	146,631,034	49,112,004	50.36%
Teachers Retirement (TRS)	123,144,746	134,267,991	11,123,245	9.03%
Dental	3,040,552	3,188,346	147,794	4.86%
Other Benefits	37,185,039	44,115,233	6,930,194	18.64%
Total Personnel & Benefits	$ 993,809,693	$ 1,113,010,155	$ 119,200,461	11.99%
Operating				
Other Purchased Services	56,137,694	51,636,022	(4,501,672)	-8.02%
Professional & Technical Services	40,891,164	29,875,671	(11,015,494)	-26.94%
Supplies & Materials	38,381,048	57,962,398	19,581,350	51.02%
Equipment & Related	22,182,884	12,388,389	(9,794,495)	-44.15%
Property Services	20,923,048	20,561,057	(361,990)	-1.73%
Utilities	26,227,298	27,459,483	1,232,184	4.70%
Textbooks	5,174,224	1,950,000	(3,224,224)	-62.31%
Field Trips & Travel	2,811,152	2,076,693	(734,459)	-26.13%
Payment to 3rd Parties	384,812	-	(384,812)	-100.00%
Other	(15,449,947)	1,977,276	17,427,223	-112.80%
Total Operating	$ 197,663,377	$ 205,886,988	$ 8,223,611	4.16%
Other Financing Sources				
Transfers	2,042,897	3,195,865	1,152,968	56.44%
Grand Total Expenditures	1,193,515,968	1,322,093,008	128,577,040	10.77%

SCHOOL NUTRITION FUND HIGHLIGHTS

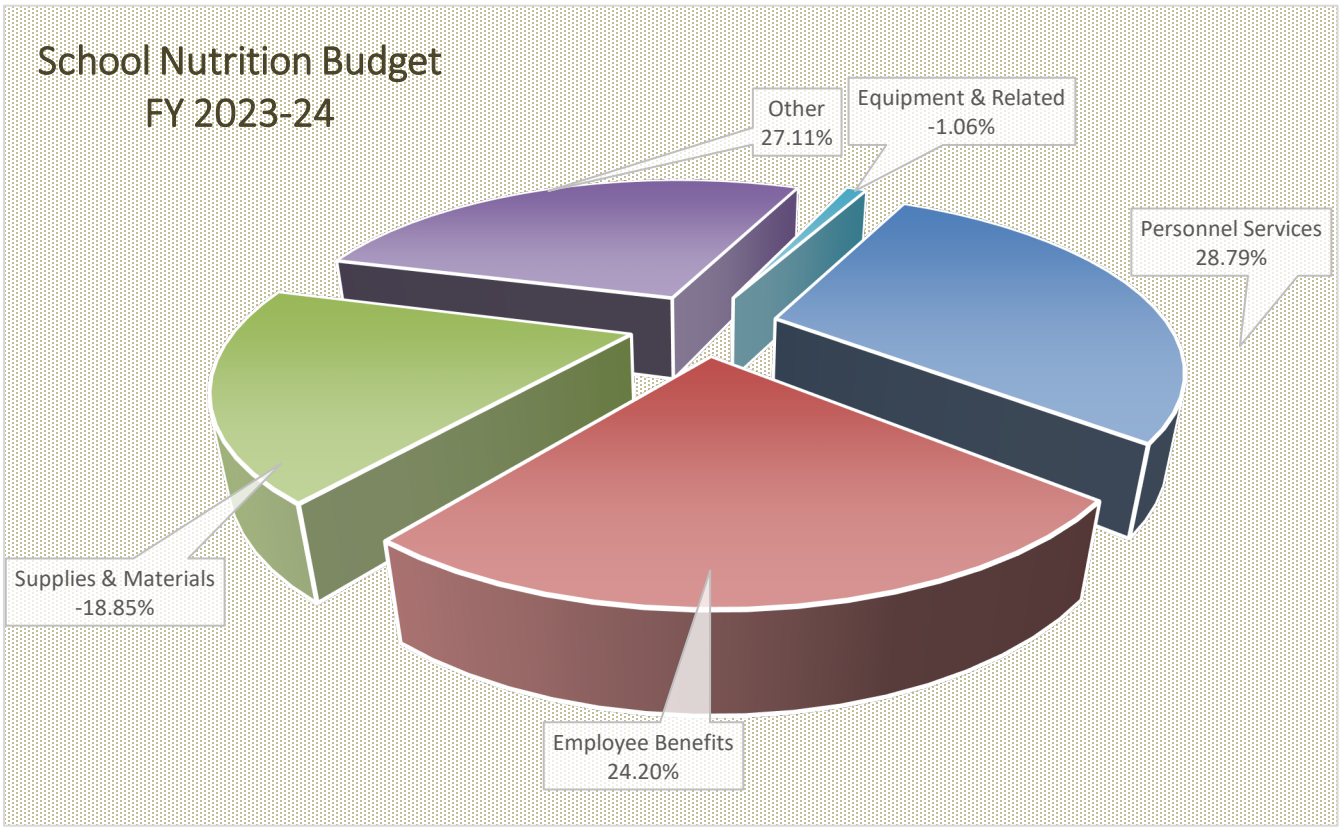
The School Nutrition fund accounts for cafeteria operations within the school division including the procurement, preparation, and serving of student breakfast and lunches.

- The revenue projection for FY 2023-24 in the School Nutrition fund is a decrease of 10.64%.
- The expenditure projection for FY 2023-24 in the School Nutrition fund is an increase of 1.87%. The increase in Personnel Services is due to an increase in salary of 5.1% plus a one-time 2% bonus payment.

Budgeted revenues and expenditures in the School Nutrition Fund are:

Summary of School Nutrition Fund

Description	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed
Revenue:			
Local Revenue	-	-	-
State Revenue	1,085,134	1,100,898	1,036,662
Federal Revenue	53,850,652	38,535,334	31,238,829
Other Revenue - Local	3,598,648	11,377,404	13,310,852
Total Revenue	**$ 58,534,434**	**$ 51,013,636**	**$ 45,586,343**
Expenditures:			
Personnel Services	14,582,278	16,748,933	19,257,935
Employee Benefits	5,292,806	5,814,048	6,546,120
Professional & Technical Services	158,836	289,500	289,500
Property Services	143	13,000	13,000
Other Purchased Services	-	-	-
Supplies & Materials	21,284,813	25,663,954	23,146,731
Other	1,343,884	1,587,374	1,811,253
Textbooks	-	-	-
Field Trips & Travel	41,242	52,250	52,250
Equipment & Related	216,728	398,189	396,000
Payment to 3rd Parties	-	-	-
Utilities	15,873	16,000	16,000
Transfers Out	-	-	-
Total Operating	**42,936,603**	**50,583,248**	**51,528,789**



CAPITAL PROJECT FUND HIGHLIGHTS

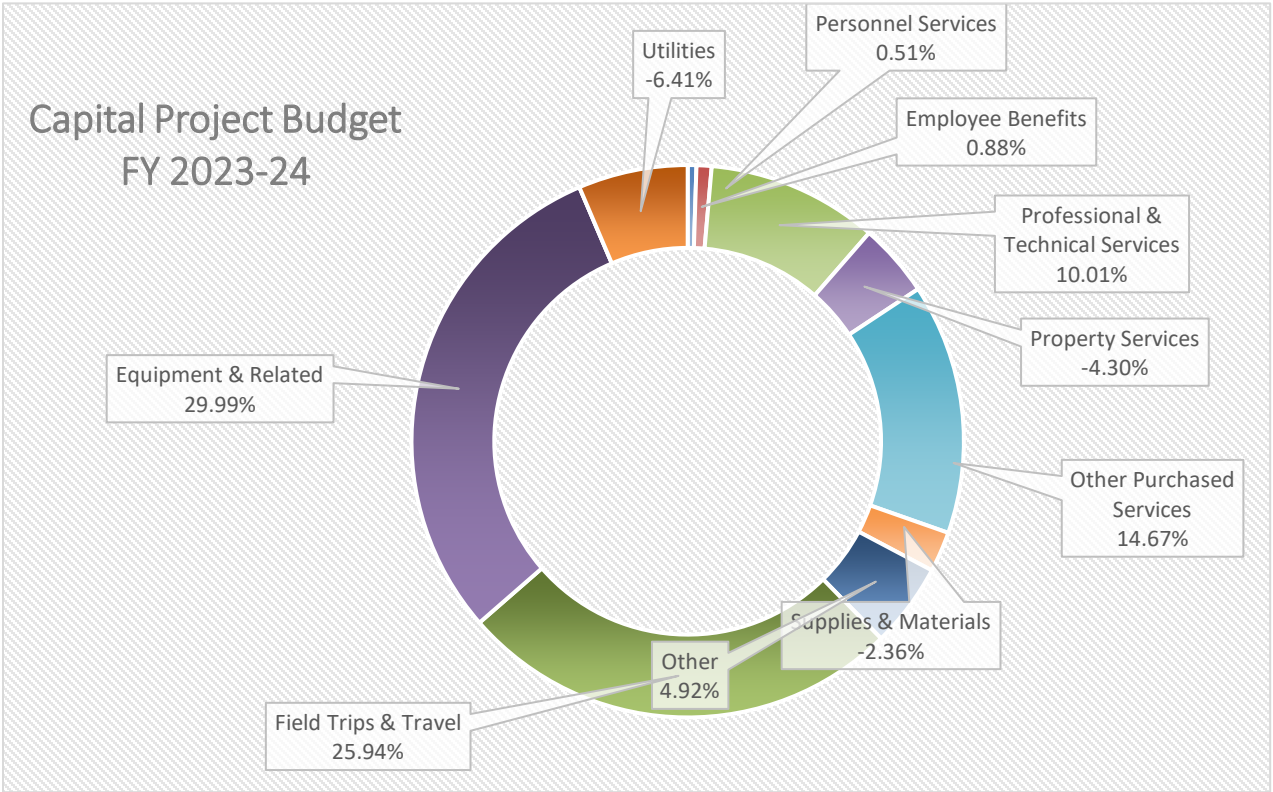
The Capital Project fund accounts for accounts for the special purpose local option sales tax and is being used primarily for acquiring school sites, constructing and equipping new school facilities, and renovating existing facilities.

- The revenue projection for FY 2023-24 in the Capital Project fund is an increase of 4.61%.
- The expenditure projection for FY 2023-24 in the Capital Project fund is an increase of 308.38%. This is due to the timing of encumbered funds and the receiving of the items. The increase in Personnel Services is due to an increase in salary of 5.1% plus a one-time 2% bonus payment.

Summary of Capital Project Fund

Description	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed
Revenue:			
Local Revenue	229,712,445	240,450,816	247,096,561
State Revenue	11,700,536	4,466,248	-
Federal Revenue	1,589,460	2,528,304	1,685,536
Other Revenue - Local	780,016	2,053,969	12,211,184
Total Revenue	**$ 243,782,457**	**$ 249,499,337**	**$ 260,993,281**
Expenditures:			
Personnel Services	2,735,751	3,726,576	3,962,451
Employee Benefits	828,102	1,158,667	1,285,932
Professional & Technical Services	11,189,459	22,714,254	51,036,703
Property Services	2,714,397	2,280,884	1,058,346
Other Purchased Services	5,343	16,143	45,641
Supplies & Materials	57,701	305,665	215,746
Other	4,062,303	2,531,697	4,081,250
Textbooks	-	-	-
Field Trips & Travel	5,896	3,290	13,917
Equipment & Related	121,007,410	116,203,987	550,214,551
Payment to 3rd Parties	-	-	-
Utilities	1,258,453	946,499	190,529
Transfers Out	84,663	-	-
Total Operating	**143,949,478**	**149,887,663**	**612,105,064**

Budgeted revenues and expenditures in the Capital Project Fund are:



SPECIAL REVENUE FUND HIGHLIGHTS

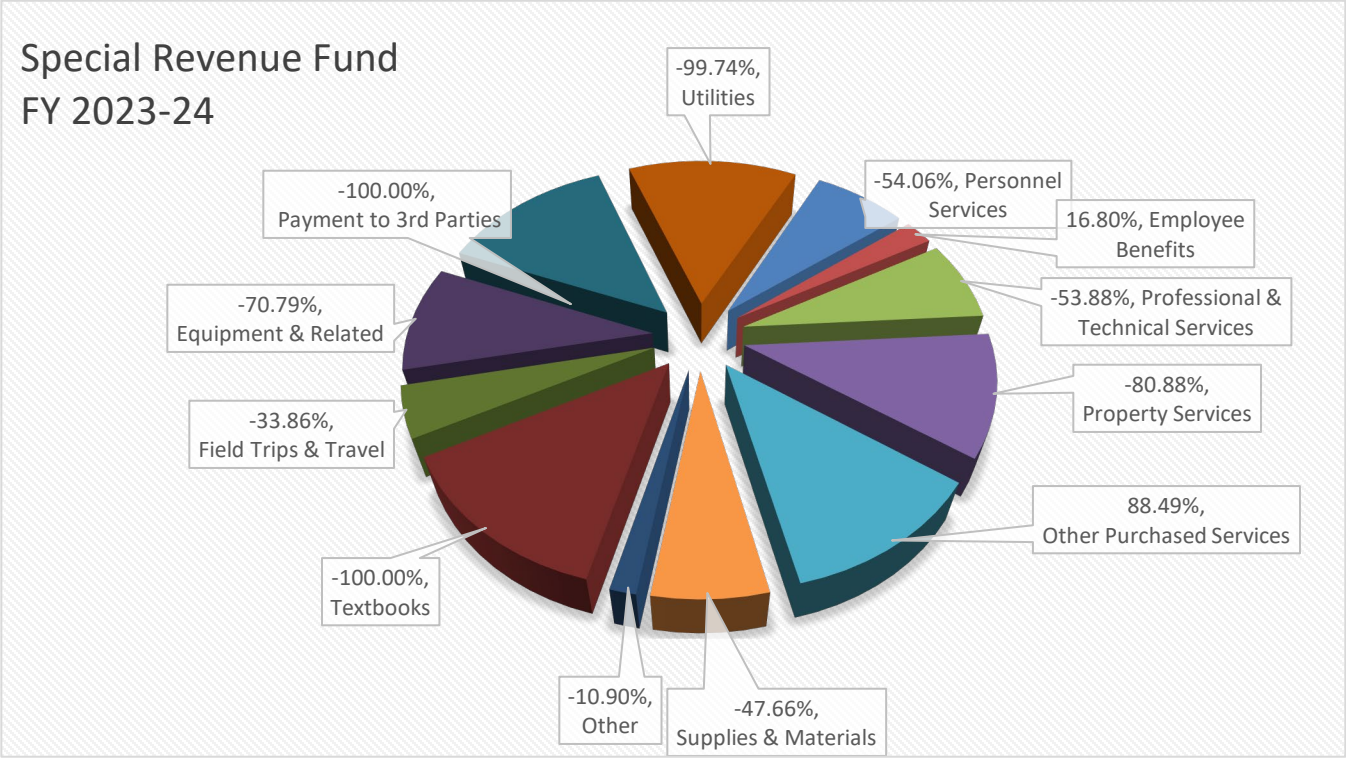
The Special Revenue fund accounts for are used to account for those funds that are restricted for specific purposes.

- The revenue projection for FY 2023-24 in the Special Revenue fund is a decrease of 41.29%.
- The expenditure projection for FY 2023-24 in the Special Revenue fund is a decrease of 43.94%. Special Revenue decreased due to the Bridge to Success Plan phasing into the General Fund.

Budgeted revenues and expenditures in the Special Revenue Fund are:

Summary of Special Revenue Fund

Description	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed
Revenue:			
Local Revenue	-	-	-
State Revenue	7,765,049	8,165,289	7,985,000
Federal Revenue	145,771,005	200,559,687	116,298,606
Other Revenue - Local	751,743	2,957,476	-
Total Revenue	**$ 154,287,797**	**$ 211,682,452**	**$ 124,283,606**
Expenditures:			
Personnel Services	42,820,702	115,126,829	52,886,714
Employee Benefits	9,129,493	16,182,290	18,900,638
Professional & Technical Services	16,888,467	28,592,797	13,186,531
Property Services	432,883	2,130,227	407,400
Other Purchased Services	13,955,616	2,987,603	5,631,276
Supplies & Materials	10,402,382	8,407,498	4,400,878
Other	26,883,686	28,702,229	25,572,321
Textbooks	8,876,469	3,023,288	-
Field Trips & Travel	240,027	2,518,838	1,666,000
Equipment & Related	2,004,883	16,497,559	4,819,413
Payment to 3rd Parties	298,977	61,588	-
Utilities	16,666,547	3,173,834	8,300
Transfers Out	-	-	-
Total Operating	**148,600,132**	**227,404,581**	**127,479,471**



PENSION REVENUE FUND HIGHLIGHTS

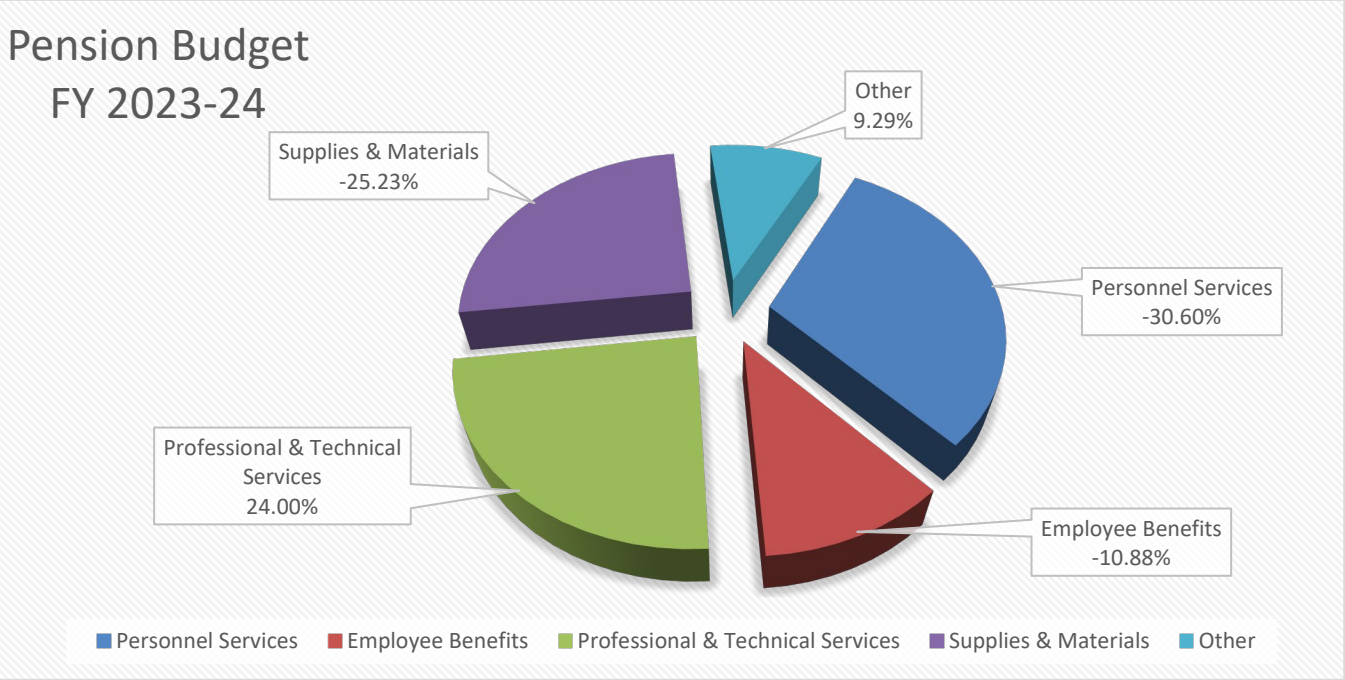
The Pension Revenue fund accounts for are used to account for those funds that are restricted for specific purposes.

- The revenue projection for FY 2023-24 in the Pension Revenue fund is a decrease of 7.99%.
- The expenditure projection for FY 2023-24 in the Pension Revenue fund is an increase of 3.12%. The increase in Personnel Services is due to an increase in salary of 5.1% plus a one-time 2% bonus payment.

Budgeted revenues and expenditures in the Pension Revenue Fund are:

Summary of Pension Fund

Description	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed
Revenue:			
Local Revenue	-	-	-
State Revenue	-	-	-
Federal Revenue	-	-	-
Other Revenue - Local	(44,808,897)	65,030,137	59,834,782
Total Revenue	**$ (44,808,897)**	**$ 65,030,137**	**$ 59,834,782**
Expenditures:			
Personnel Services	307,315	433,175	388,267
Employee Benefits	107,938	157,029	151,239
Professional & Technical Services	881,702	1,436,243	1,553,050
Property Services	-	5,000	5,000
Other Purchased Services	75,367	-	-
Supplies & Materials	11,330	11,700	10,700
Other	35,508,956	38,170,919	39,372,261
Textbooks	-	-	-
Field Trips & Travel	12,023	15,280	15,280
Equipment & Related	348,984	303,472	303,472
Payment to 3rd Parties	555,144	-	-
Utilities	433	3,500	3,500
Transfers Out	-	-	-
Total Operating	**37,809,190**	**40,536,318**	**41,802,770**



BUDGET FORECAST - ALL FUNDS

Projections for FY 2025 - FY 2027 for all funds are as follows: The projections are based on projected costs of instructional plans, operational needs, and sustainment of programs and services. The following forecasted statement combines the General, School Nutrition Program, Capital Project, Special Revenue, Pension, and Student Activity Funds. As required by law, all fund budgets presented in this budget document are balanced, including the forecasted budgets.

Budget Forecast - All Funds

Description	FY 2023 Projected	FY 2024 Proposed	FY 2025 Forecast*	FY 2026 Forecast*	FY 2027 Forecast*
Fund Balance July 1, 20XX	$ 1,209,867,889	$ 1,310,166,759	$ 868,932,193	$ 669,348,357	$ 477,914,398
Revenue					
Local Revenue	986,849,645	1,025,758,182	1,055,392,830	1,086,627,136	1,071,651,690
State Revenue	415,204,565	414,393,941	411,481,988	406,280,440	400,580,903
Federal Revenue	242,323,325	150,222,971	90,912,619	92,594,149	93,966,557
Other Revenue - Local	134,020,769	135,886,485	71,744,306	24,568,186	52,335,448
Total Revenue	$ 1,778,398,303	$ 1,726,261,580	$ 1,629,531,744	$ 1,610,069,910	$ 1,618,534,598
Expenditures					
Instruction	807,703,415	899,585,771	858,463,799	880,678,291	885,280,689
Pupil Services	120,332,300	100,270,117	100,550,161	100,524,064	100,863,665
Improvement of Instructional Svcs.	85,076,592	55,394,012	38,698,680	38,350,864	38,342,365
Educational Media Services	17,830,462	18,764,924	20,197,672	19,510,508	19,748,785
Staff Development - Personnel	34,992,352	25,642,239	15,611,138	15,226,705	15,287,367
Federal Administration	1,800,553	1,684,324	1,690,479	1,696,920	1,700,943
General Administration	12,287,455	11,483,915	4,531,375	4,558,254	4,538,561
School Administration	70,508,014	77,108,903	79,981,298	77,550,705	78,539,499
Support Services - Business	76,855,339	79,230,917	33,526,543	2,086,630	33,576,381
Maintenance and Operation	122,281,429	117,791,088	122,377,256	121,938,849	115,084,234
Student Transportation	67,968,425	68,733,636	69,709,836	71,594,013	66,017,696
Support Services - Central	56,350,618	48,298,411	46,120,815	46,926,051	47,115,595
Other Support Services	417,847	40,035	40,035	40,035	40,035
School Nutrition Program	51,428,324	51,528,789	52,483,349	53,457,147	54,502,023
Fac. Acquisition & Constr. Svcs.	152,276,331	612,105,064	381,839,440	363,804,822	305,332,501
Total Expenditures	$ 1,678,109,456	$ 2,167,662,145	$ 1,825,821,875	$ 1,797,943,859	$ 1,765,970,338
Excess (deficiency) of Revenue over (under) Expenditures	$ 100,288,847	$ (441,400,566)	$ (196,290,132)	$ (187,873,949)	$ (147,435,740)
Other Financing Sourced (Uses)					
Other Uses	10,000	166,000	166,000	166,000	166,000
Transfers In	287,112,724	335,259,059	-	-	-
Transfers Out	(287,112,702)	(335,259,059)	(3,459,704)	(3,726,010)	(4,284,838)
Total Other Financing Sources	$ 10,022	$ 166,000	$ (3,293,704)	$ (3,560,010)	$ (4,118,838)
Fund Balance June 30, 20XX	$ 1,310,166,759	$ 868,932,193	$ 669,348,357	$ 477,914,398	$ 326,359,820

** Economic conditions culd cause significant variances from the projections.*

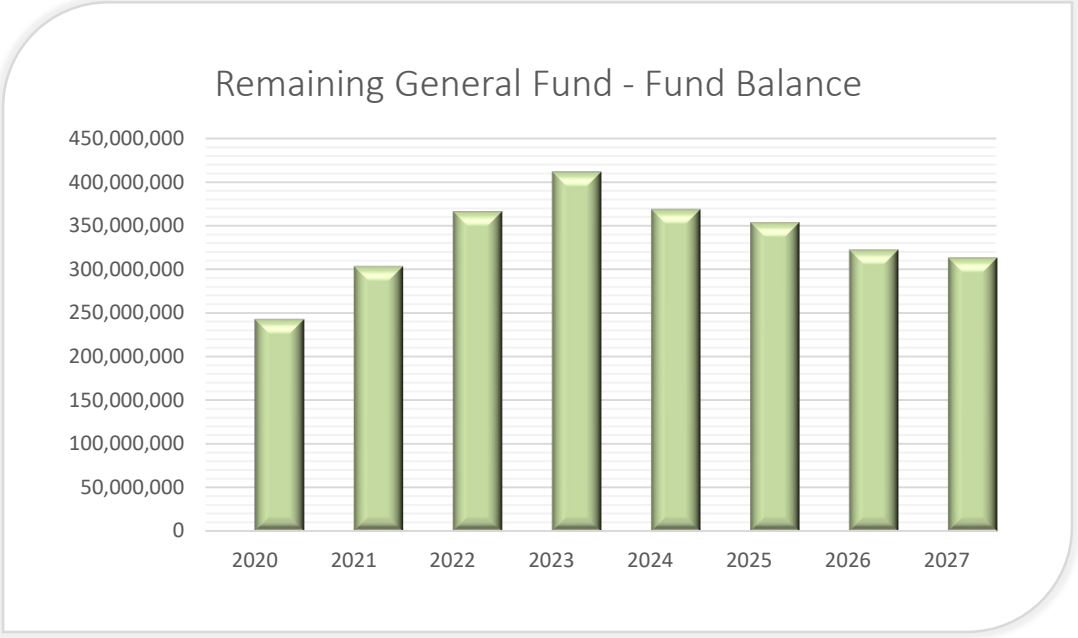
FINANCIAL TRENDS

FUND BALANCE

Fiscal Year	Beginning Fund Balance	General Fund Revenue	Remaining General Fund Expenditures	Transfers	Ending Fund Balance
2028	313,211,891	1,273,493,201	1,272,745,479	-	313,959,613
2027	322,356,360	1,256,571,510	1,261,831,141	(3,884,838)	313,211,891
2026	353,725,409	1,240,747,834	1,268,390,873	(3,726,010)	322,356,360
2025	368,781,216	1,237,873,656	1,249,469,759	(3,459,704)	353,725,409
2024	411,643,192	1,219,880,660	1,259,546,771	(3,195,865)	368,781,216
2023	366,209,039	1,185,333,833	1,137,856,782	(2,042,897)	411,643,192
2022	303,772,501	1,148,671,102	1,085,333,069	(901,496)	366,209,039
2021	243,097,401	1,089,973,714	1,028,532,315	(766,299)	303,772,501
2020	221,469,837	1,084,607,935	1,061,910,739	(1,069,632)	243,097,401

Source: Department of Finance

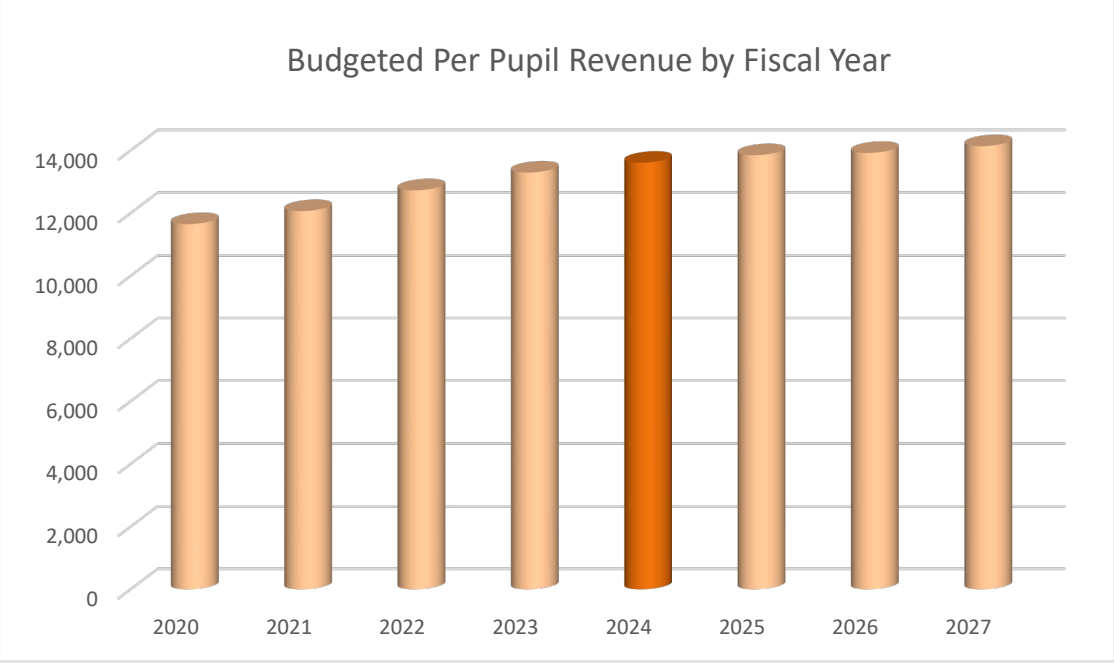
*Other Uses includes other revenue & transfers to other funds



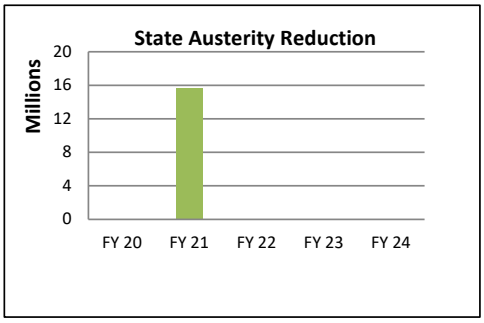
BUDGETED REVENUES PER PUPIL

Fiscal Year	Local Revenue	State Revenue	Federal Revenue	Other Revenue Local	Total
2027	846,043,809	391,485,004	1,000,000	18,042,697	$ 1,256,571,510
2026	822,699,815	397,206,323	1,000,000	19,841,697	$ 1,240,747,834
2025	800,305,670	402,429,226	1,000,000	34,138,760	$ 1,237,873,656
2024	778,661,621	405,372,279	1,000,000	34,846,760	$ 1,219,880,660
2023	746,398,829	401,472,130	700,000	36,762,874	$ 1,185,333,833
2022	725,340,080	384,994,469	945,942	37,390,612	$ 1,148,671,102
2021	696,301,703	377,633,869	933,513	15,104,629	$ 1,089,973,714
2020	656,990,479	409,630,126	4,504,488	13,482,842	$ 1,084,607,935

Fiscal Year	Local Revenue	State Revenue	Federal Revenue	Other Revenue Local	Total
2027	9,518	4,404	11	203	$ 14,137
2026	9,231	4,457	11	223	$ 13,922
2025	8,954	4,502	11	382	$ 13,849
2024	8,686	4,522	11	389	$ 13,608
2023	8,372	4,503	8	412	$ 13,296
2022	8,038	4,266	10	414	$ 12,729
2021	7,709	4,181	10	167	$ 12,067
2020	7,058	4,400	48	145	$ 11,651



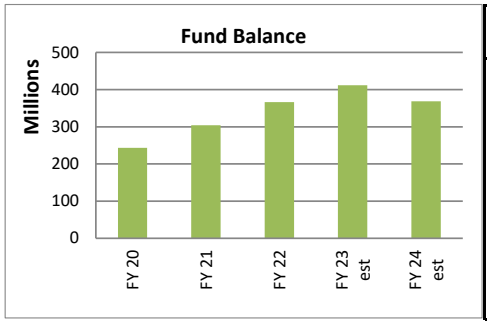
State Austerity - State imposed reduction to Quality Basic Education (QBE) Funding



State Austerity Reduction	
FY 20	$ -
FY 21	$ 15,699,551
FY 22	$ -
FY 23	$ -
FY 24	$ -

Austerity is expected to remain at $0 for FY 24.

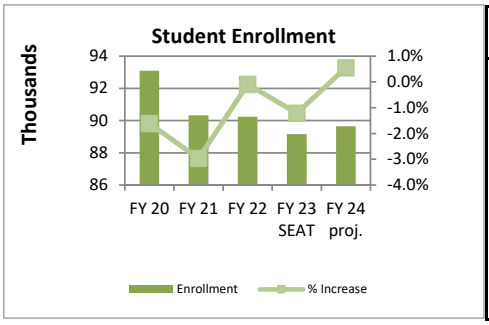
Fund balance - A measurement of available financial resources defined as the difference between total assets and total liabilities.



Fiscal Year	Fund Balance
FY 20	$ 243,097,401
FY 21	$ 303,772,501
FY 22	$ 366,209,039
FY 23 est	$ 411,643,192
FY 24 est	$ 368,781,216

Fulton County Schools has been using its fund balance strategically since FY 14 implementing one-time expenditures when needed to keep the district's fund balance level stable.

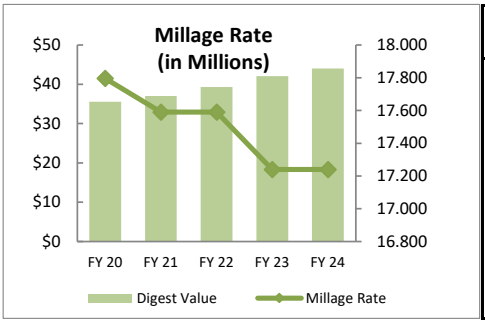
Student Enrollment -The number of students enrolled in Fulton County Schools during an official count or projection



Fiscal Year	Enrollment	% Increase
FY 20	93,091	-1.6%
FY 21	90,328	-3.0%
FY 22	90,242	-0.1%
FY 23 SEAT	89,151	-1.2%
FY 24 proj.	89,646	0.6%

FY 24 forecasted enrollment increased by 495 students as compared to FY 23 SEAT day. SEAT serves as the basis for leveling school budget allocations based on actual enrollment.

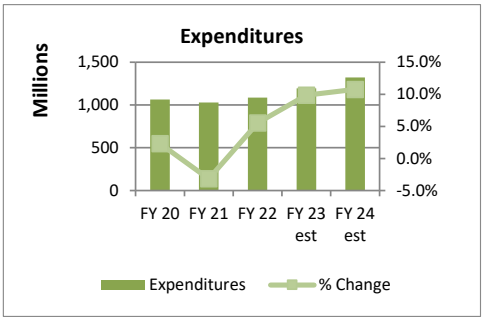
Millage Rate - The tax rate used to calculate ad valorem taxes. One mil equals $1 for every $1000 of taxable property value



Fiscal Year	Millage Rate	Digest Value
FY 20	17.796	$35.6
FY 21	17.590	$37.0
FY 22	17.590	$39.3
FY 23	17.240	$42.1
FY 24	17.240	$44.0

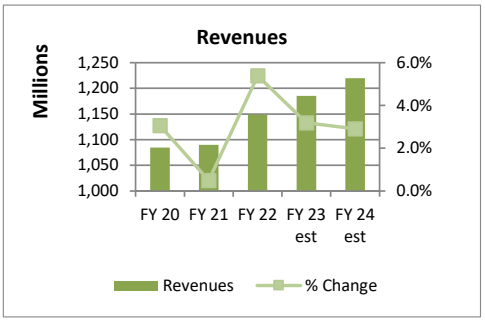
The value of a mill for FY 24 is estimated to be $44.0 million, which increased from FY 23 values of 4.42%. The estimates are based on the Net Digest.

Expenditures - Accounts for total charges incurred, whether paid or unpaid for current expense.



Fiscal Year	Expenditures	% Change	
FY 20	$ 1,062,980,371	2.30%	The District has been experiencing rising expenditures due to increases in the Teachers Retirement System and Health Insurance costs. In FY 24, expenditures are expected to increase due to proposed salary increases and the rising cost of Health benefits.
FY 21	$ 1,029,298,614	-3.17%	
FY 22	$ 1,086,234,565	5.53%	
FY 23 est	$ 1,193,515,968	9.88%	
FY 24 est	$ 1,322,093,008	10.77%	

Revenues - Accounts for appropriations available for the school district



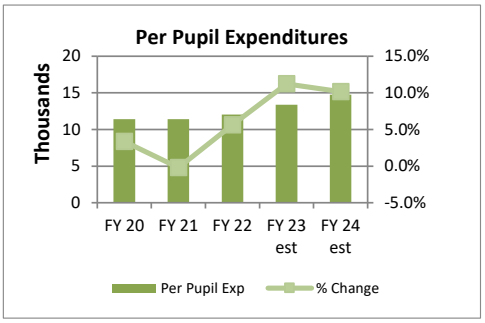
Fiscal Year	Revenues	% Change
FY 20	$ 1,084,607,935	3.06%
FY 21	$ 1,089,973,714	0.49%
FY 22	$ 1,148,671,102	5.39%
FY 23 est	$ 1,185,333,833	3.19%
FY 24 est	$ 1,219,880,660	2.91%

Staffing -Total General Fund positions allocated for schools and departments



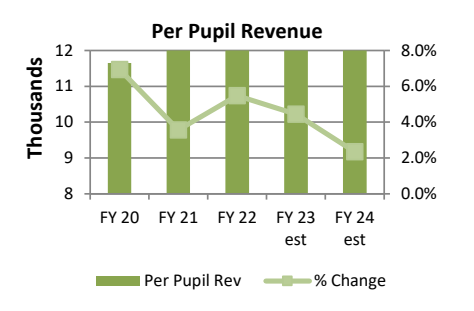
Fiscal Year	Staffing	% Change	
FY 20	11,467		Over last few years, the district has seen a decline in staffing. In FY 24, staff is projected to grow by 41 positions or .37%. This growth is primarily at the school level as positions are based on enrollment and the Board approved formula which determines the allocations earned by school.
FY 21	11,429	-0.34%	
FY 22	11,415	-0.12%	
FY 23 est	11,329	-0.75%	
FY 24 est	11,371	0.37%	

Per Pupil Expenditure - Total General Fund expenditures divided by total enrollment



Fiscal Year	Per Pupil Exp	% Change	
FY 20	$11,419	3.35%	The per pupil cost represents the average cost of educating a student in Fulton County Schools. With rising cost of Health benefits and compensation, the cost of educating students is consistently increasing.
FY 21	$11,395	-0.21%	
FY 22	$12,037	5.63%	
FY 23 est	$13,388	11.22%	
FY 24 est	$14,748	10.16%	

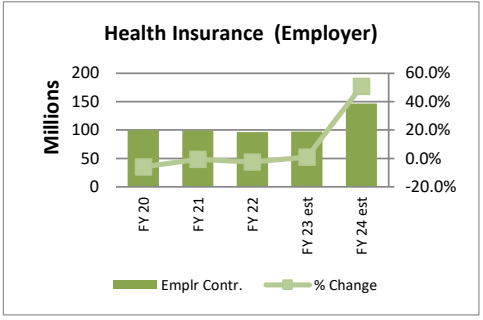
Per Pupil Revenue - Total General Fund revenues divided by total enrollment



Fiscal Year	Per Pupil Rev	% Change
FY 20	$11,651	6.95%
FY 21	$12,067	3.57%
FY 22	$12,729	5.49%
FY 23 est	$13,296	4.45%
FY 24 est	$13,608	2.35%

Per Pupil Revenue has been trending to decrease due to decreasing enrollment. However, for FY 24, the per pupil amount will experience a slight increase due to additional revenue primarily due to the increase in State Health benefit rate for certified employees.

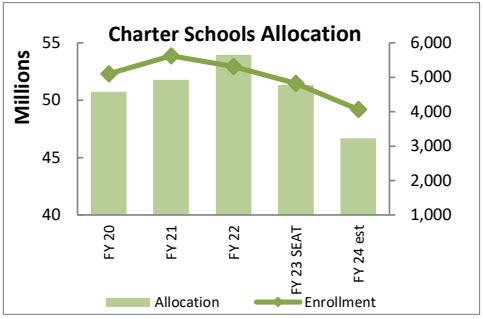
Health Insurance (Employer) - Total district's contribution to the State Health Plan



Fiscal Year	Emplr Contr.	% Change
FY 20	$99,628,872	-5.93%
FY 21	$99,088,113	-0.54%
FY 22	$96,548,067	-2.56%
FY 23 est	$97,519,030	1.01%
FY 24 est	$146,631,034	50.87%

This amount is based on the number of employees who select to participate in the State Health Benefit Plan. It is also dependent on which plan is selected and the premium associated with that plan. Health insurance for the District increased by $49 Million or 50% for FY 24.

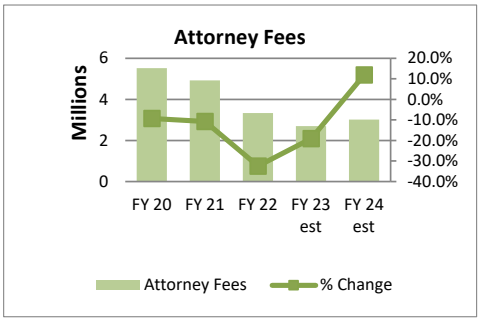
Charter Schools Allocation- Total allocation made to the District Charter Schools



Fiscal Year	Enrollment	Allocation
FY 20	5,099	$50,721,738
FY 21	5,623	$51,772,113
FY 22	5,314	$53,946,417
FY 23 SEAT	4,823	$51,335,943
FY 24 est	4,065	$46,681,494

For FY 24, Rise Grammar and Rise Prep will no longer be a Fulton County District Charter School.

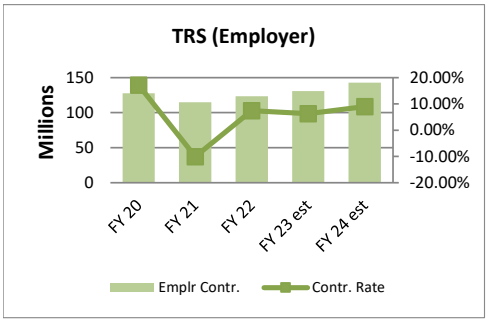
Attorney Fees - Total attorney fees paid by the district



Fiscal Year	Attorney Fees	% Change
FY 20	$5,526,754	-9.25%
FY 21	$4,930,415	-10.79%
FY 22	$3,331,475	-32.43%
FY 23 est	$2,697,000	-19.04%
FY 24 est	$3,016,995	11.86%

The district is strategically finding ways to keep decreasing attorney fees and to keep legal costs down.

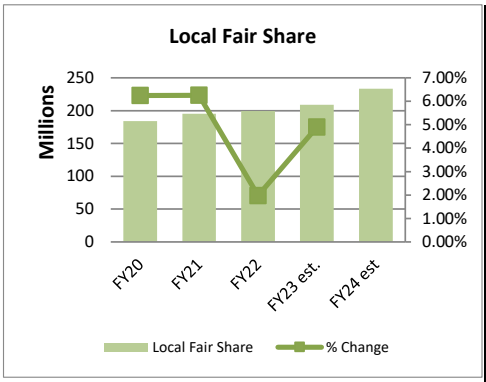
TRS (Employer) - Total district's contribution to the Teacher Retirement System



Fiscal Year	Emplr Contr.	Contr. Rate
FY 20	$127,572,470	17.14%
FY 21	$114,755,153	-10.05%
FY 22	$123,270,787	7.42%
FY 23 est	$130,976,103	6.25%
FY 24 est	$142,796,309	9.02%

The District's contribution to TRS has fluctuated in the last five years. In FY 24, rates are expected to remain as is at 19.98. TRS is forecasted to increase over the next five years.

Local Fair Share



Fiscal Year	Local Fair Share	% Change
FY20	$183,902,995	6.25%
FY21	$195,403,177	6.25%
FY22	$199,270,634	1.98%
FY23 est.	$209,025,606	4.90%
FY24 est	$233,267,058	11.60%

Local Fair Share (LFS) is the amount of funds each school district is required to contribute each fiscal year to participate in the principle state revenue Quality Basic Education (QBE) Program. Local Fair Share is deducted each year from the district's QBE allotment as calculated by the Georgia Department of Education. In FY 24, the LFS will increase approximately 11.60%.

KEY FACTORS THAT AFFECTED THE CURRENT YEAR BUDGET DEVELOPMENT

REVENUE

Student Enrollment

- The projection for fiscal year 2023-2024 of 89,646 students is an increase of 495 students over the SEAT Day enrollment and an increase of 196 from FY23 forecasted enrollment of 89,450.

State Revenue (Governor's Proposed Budget)

- The Governor's proposed amendments includes an increase for Health benefits. Benefit rate increased from $945 to $1,580 per member per month for certified employees effective January 1, 2023. The state revenue budget increased by $24.1 million or 6.34%.

Federal Revenue

- Title grants fall under the Elementary and Secondary Education Act (ESEA). These grants are approved after the start of the fiscal year 2023-2024; therefore, the projections are based on the current amounts for the federal fiscal year 2022-2023. Federal funding is projected to increase slightly by $605K or 4.24%.

EXPENDITURES

Salary Enhancements

- Compensation and benefits have continued to be a priority for the school district. In order to be competitive with surrounding districts, the annual budget includes a 5.1% raise plus a onetime 2% bonus which will continue the efforts to provide our teachers a fair and competitive salary. The raise includes the $2,000 that is in the Governor's budget. In addition, a retention stipend, and a referral incentive will be implemented in FY 2024 at hard to staff schools.

General Fund contribution to the Pre-Kindergarten Program

- The General Fund contribution of $3.1 million to the Pre-Kindergarten program is an increase of $1.1 million over the current year.

Health Insurance Benefit

- The Governor's proposed amendments includes an increase to Health benefits. Employer benefit rate increased from $945 to $1,580 per member per month for certified employees effective January 1, 2023. For non-certified members, the rate will gradually increase by $250 per member per month each year beginning January 1, 2024, until the rate reaches $1,580.

BUDGET ASSUMPTIONS, INITIATIVES, AND CONSTRAINTS

NOTABLE EXPENDITURE RECOMMENDATIONS:

- FY24 Onetime Requests — $6.1 million
- Compensation recommendation — $57.3 million
  5.1% raise plus 2% bonus (for eligible employees)
- Health Insurance increase ($945 to $1580) — $49.0 million
- Pre-Kindergarten (GF contribution) — $3.1 million

FUNDS TO BE COMMITTED IN FUND BALANCE:

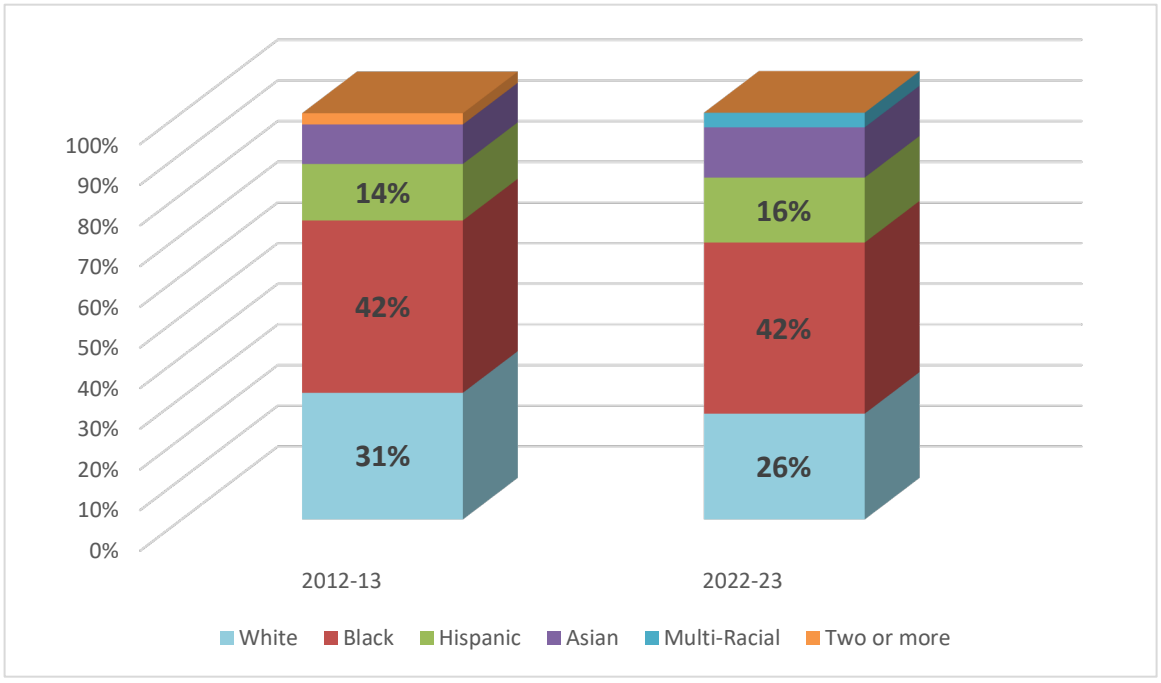
- Textbooks (Math) — $24.0 million
- Risk Management — $5.0 million

DEMOGRAPHIC CHANGES

Founded in 1871, the Fulton School System is one of the oldest and largest school districts in Georgia. As an independent school district (ISD), Fulton County Schools operates without any direct responsibility to any other municipality and with its own taxing authority. With a focus on student achievement and a commitment to continual improvement, Fulton has earned a reputation as a premier school system. This long history of excellence is evidenced by the many state and national honors bestowed on Fulton's schools, staff, and students.

Fulton County Schools is comprised of 59 elementary schools, 19 middle schools, 17 high schools (includes two STEM-focused schools), one virtual school, one open campus school, and seven charter schools. The district also has one Career and Technical Center. These campuses house approximately 89,646 students.

Since 2012-2013, the total population in Fulton County has increased approximately 15%; however, Fulton County Schools enrollment has decreased by 4.0%, or 3,965 students. The district's student population and the student demographics have changed drastically. The white population has decreased from 31% to 26% of students while the Hispanic population has changed from 14% in 2012-2013 to 16% in 2022-2023. Total enrollment is expected to continue to decrease for the next four years.



INFORMATION COMPONENT OF EXECUTIVE SUMMARY

The following is a high-level summary of the information contained in the Informational Section of the Annual Budget.

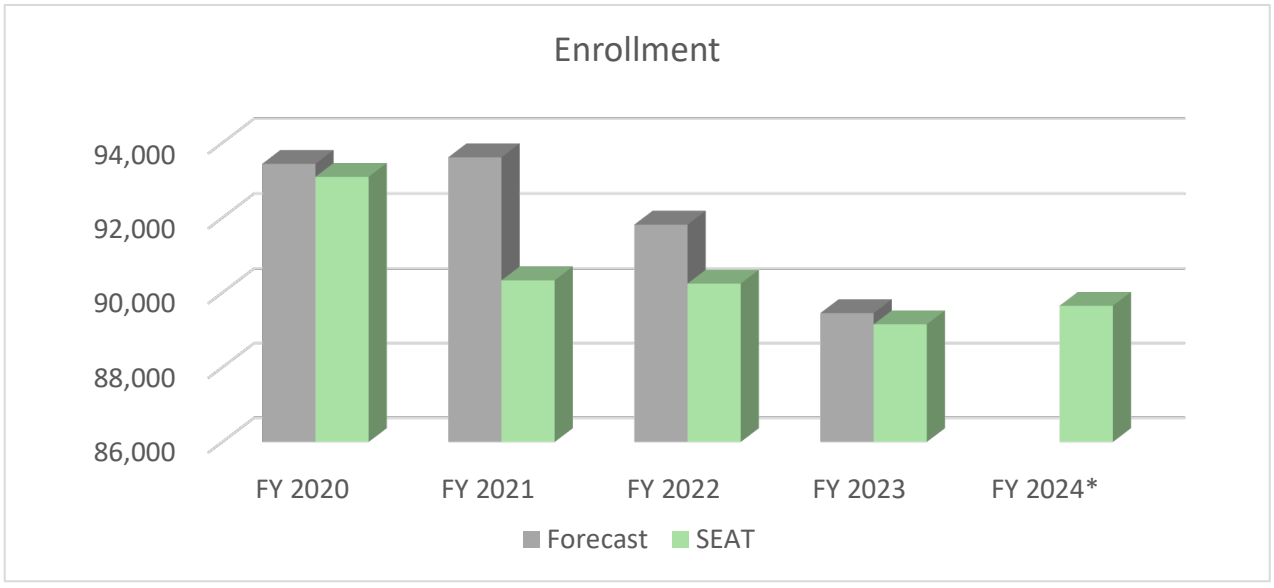
STUDENT ENROLLMENT

School budgets are developed utilizing a forecasted enrollment. During Student Enrollment Adjustment Time (SEAT), which occurs approximately ten days after school starts, the school system uses a leveling process to balance staff assignments based on actual student enrollment versus forecasted student enrollment. Depending on if a school fall over or under projections, the budgets are adjusted accordingly. Below is a comparison of forecasted vs actual enrollment.

The following chart reflects the trend analysis from FY 2019-20 through FY 2023-24. It shows how close the forecasted enrollment is to actual.

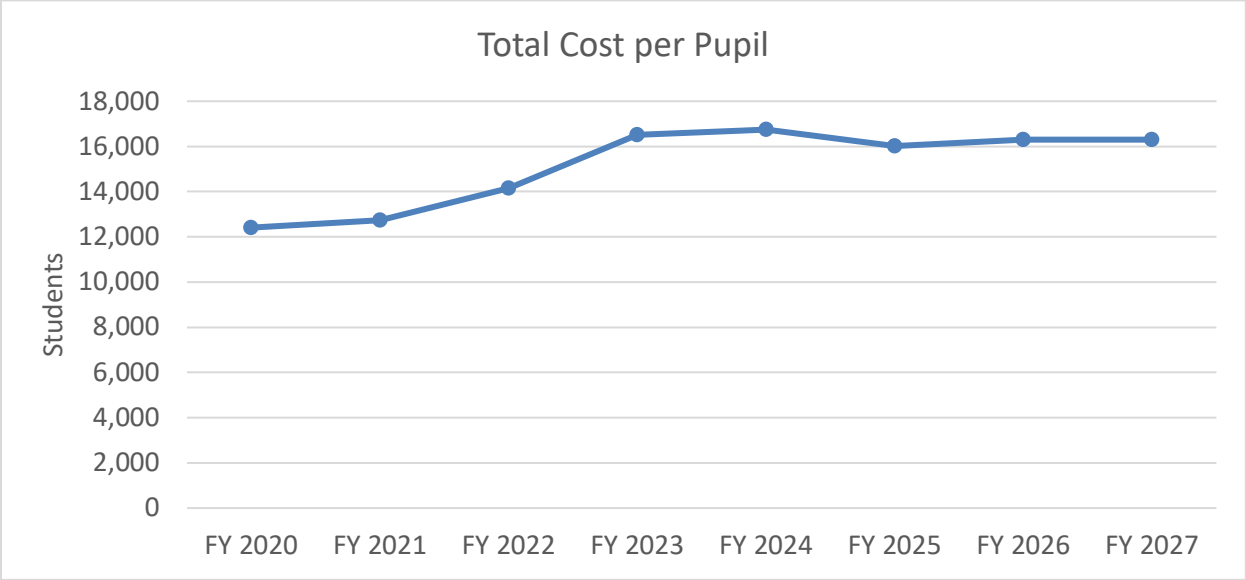
Fiscal Year	Forecast	SEAT	Increase (Decrease)	% Change
FY 2020	93,437	93,091	(346)	-0.37%
FY 2021	93,611	90,328	(3,283)	-3.51%
FY 2022	91,814	90,242	(1,572)	-1.71%
FY 2023	89,450	89,151	(299)	-0.33%
FY 2024*	89,646	89,646	-	0.00%

** FY2024 SEAT enrollment represent the FY2024 forecast enrollment numbers.*



PER PUPIL EXPENDITURES

Fiscal Year	Enrollment	Expenditures	Per Pupil Expenditures
FY 2020	93,091	1,155,155,701	12,409
FY 2021	90,328	1,150,075,739	12,732
FY 2022	90,242	1,277,771,300	14,159
FY 2023	89,151	1,471,503,797	16,506
FY 2024	89,646	1,501,101,268	16,745
FY 2025	89,381	1,431,593,231	16,017
FY 2026	89,123	1,453,713,956	16,311
FY 2027	88,887	1,448,673,767	16,298

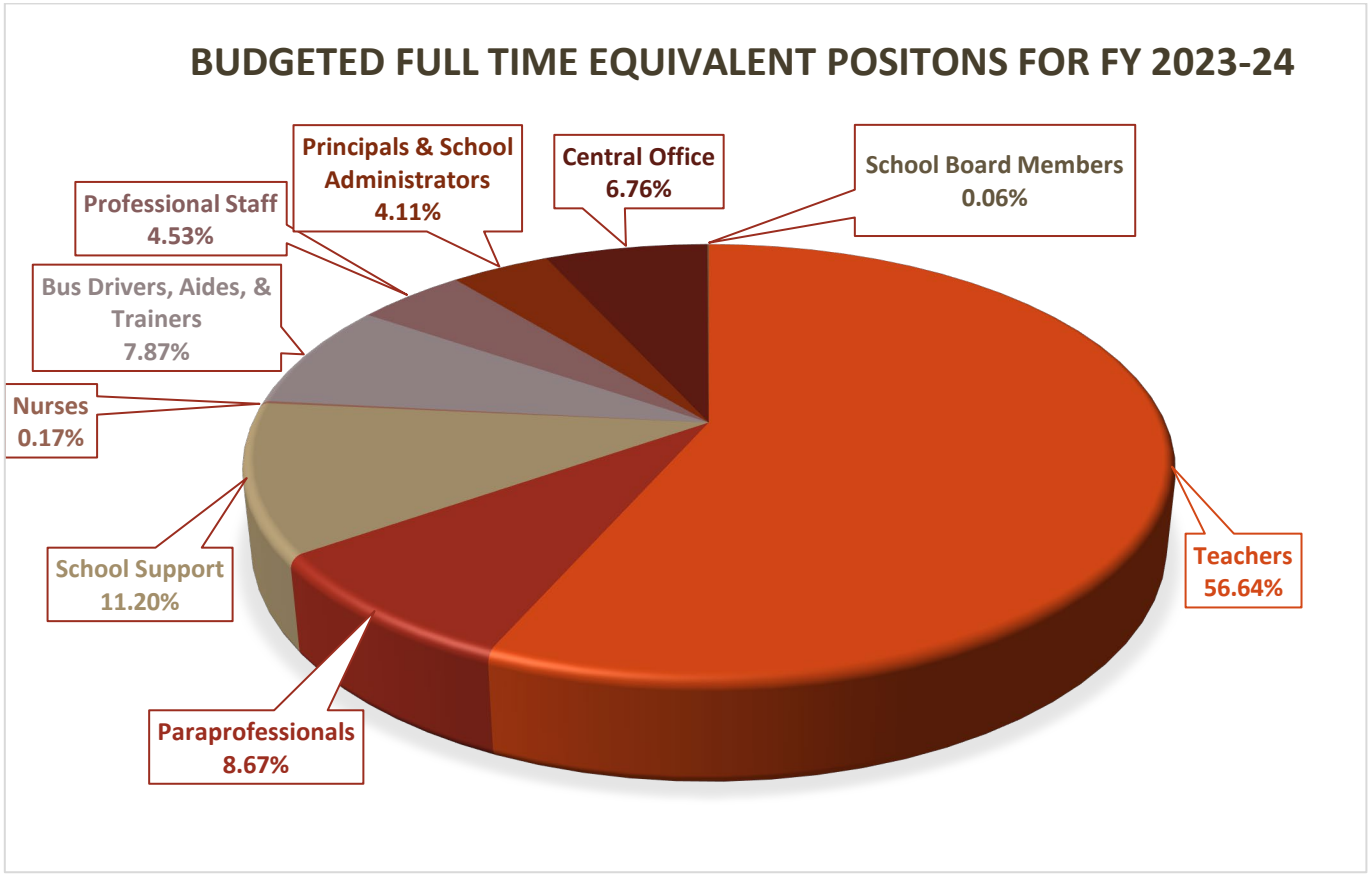


ALLOCATION OF PERSONNEL

School allocations are based on enrollment and the Board approved School Allotment Guidelines. As part of the annual budget process, central office requests for additional staffing are evaluated for funding. The information to the right is a summary of the General Fund by position of personnel resource changes included in the FY 2023-24 budget as compared to the FY 2022-23 budget. The total number of full-time equivalent positions decreased due to the closing of Rise Grammar and Rise Prep charter schools. The school general fund budget increased by 41.47 teaching FTEs for FY 2024.

	FY2022-23 Approved	FY 2023-24 Projected	Difference
Teachers	6,398.22	6,440.08	41.86
Paraprofessionals	958.40	985.70	27.30
School Support	1,289.41	1,273.82	(15.59)
Nurses	19.00	19.00	-
Bus Drivers, Aides, & Trainers	895.00	895.00	-
Professional Staff	526.19	515.19	(11.00)
Principals & School Administrators	468.50	467.00	(1.50)
Central Office	767.75	768.15	0.40
School Board Members	7.00	7.00	-
TOTAL	**11,329.47**	**11,370.94**	**41.47**

Locations and grades for teachers, paraprofessionals, support staff, and administrative staff vary from year to year based on enrollment by school and grade.



PROPERTY TAX RATES

Property taxes (also called ad valorem taxes) are locally assessed taxes. The Fulton County Appraiser appraises property located in the district, while the district (a local taxing unit) sets tax rates and collects property taxes based on those values.

For FY 2024, the Fulton County Board of Education has tentatively approved a budget based on a millage rate of 17.24 per $1,000 of assessed value.

Fiscal Year	*Tax Year*	*Tax Rate Per $1000 Valuation*	*Property Values (In Millions) Total Market Value*	*Property Values (In Millions) Total Taxable Value*	*Taxes Levied (In Millions)*	*% Of Billed Taxes Collected Within Fiscal Year*	*Actual Collection of Taxes Levied Within the Fiscal Year (in Millions)*
2016	*2015*	*18.502*	*78,739.28*	*29,672.63*	*549.00*	*99%*	*544.75*
2017	*2016*	*18.483*	*81,490.40*	*30,638.05*	*566.28*	*98%*	*557.03*
2018	*2017*	*18.546*	*76,988.53*	*30,478.48*	*565.25*	*100%*	*566.20*
2019	*2018*	*17.796*	*94,556.72*	*35,373.14*	*629.50*	*101%*	*633.20*
2020	*2019*	*17.796*	*103,813.76*	*35,635.86*	*634.18*	*100%*	*634.40*
2021	*2020*	*17.796*	*106,901.33*	*37,007.92*	*658.59*	*96%*	*632.25*
2022	*2021*	*17.590*	*108,671.57*	*37,601.40*	*669.15*	*96%*	*641.56*
2023	*2022*	*17.240*	*118,353.25*	*47,341.30*	*707.91*	*96.%*	*678.65*
2024	*2023*	*17.240*	*132,882.20*	*53,152.88*	*759.06*	*96%*	*734.90*

Property Taxable Values

Fulton County's total taxable digest has ranged from $27 to $53 billion over the past ten years with the value projected to be around 14.5 billion in 2024, which will be an increase from 2023. This will continue the trend of positive gains which began in FY15.

Tax Year 2020			
Principal Taxpayer	Taxable Asses Value[1]	Rank	Percentage of Total Taxable Assessed Value
Development Authority of Fulton County	$ 2,573,699	1	2.95%
Georgia Power	600,340	2	0.69%
Atlanta Development Authority	428,455	3	0.49%
Google Inc.	273,226	4	0.31%
Coca Cola Company	265,042	5	0.30%
AT&T	253,190	6	0.29%
Post Apartment Homes	168,397	7	0.19%
Delta Airlines	162,490	8	0.19%
Twitter Inc.	158,770	9	0.18%
Truist Inc	155,670	10	0.18%
Total Principal Taxpayers	$ 5,039,279		
All Other Taxpayers	82,166,839		94.22%
Total	**$ 87,206,118**		**100.00%**
Notes			
[1] The taxable assessed value excludes the City of Atlanta, which has its own school district.			
[2] The tax year is one year prior to the fiscal year			

Tax Millage Rate

The millage rate of the school system for fiscal year 2023-2024 is 17.24, of which, all are used for the maintenance and operations of the school district.

The current projections for FY24 are based on a 17.240 millage rate.

Tax Levy

A millage rate of 17.240 will levy $759.06 million in taxes for FY24.

Tax Collections

The Tax Office is expected to collect 96% of the taxes billed. However, billing is expected to be 96% of what is levied in FY24 for a total of $734.9 million.

Debt Policy

For school districts, bonds are the most common form of long-term debt. Bonds are written promises to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called maturity dates, together with periodic interest at specified rates.

As detailed on the following pages, the School System's long-term debt is primarily in the form of general obligation (GO) bonds. GO bonds are bonds that are secured by the full faith and credit of the levying authority and represent the strongest pledge of the district.

In Georgia, the issuance of bonds must first be approved by a majority of the qualified voters in a countywide referendum held for that purpose. Before incurring bonded debt, the levying authority must provide for the assessment and collection of an annual tax, or debt service mill levy, sufficient to meet the principal and interest payment on the debt within 30 years from incurring the bonded indebtedness. The debt service mill levy is not subject to the School System's 25 mill levy cap. For these reasons, GO bonds have lower interest rates than limited liability bonds, which are bonds that are secured by a particular revenue stream.

The School System believes that inter-period equity is fundamental to public administration and is a major component of accountability. Inter-period equity measures whether current-year citizens received services but shifted the burden for payment of these services to future-year citizens. By adhering to the "debt limitation statutes" in the issuance of debt, which is discussed under the "Legal Debt" section below, the School System continues to make a concerted effort to not shift the debt burden from generation to generation.

In 1997 enabling legislation allowed the School System to present a penny sales tax referendum to the voters for funding specified capital projects and programs within the District. When approved by a majority of the voters, the District is permitted to collect a penny sales tax over the five-year referendum period. In addition to capital projects, the sales tax may also be used for the retirement of principal and interest payment on outstanding general obligation debt of the District. The District has enjoyed great success with the penny sales tax referendums. The current sales tax period will expire in June of 2027. As a result of the success of these sales tax programs, the District has been able to both avoid the issuance of additional debt and make the debt service payments on outstanding debt without a tax increase to the property taxpayers of the District. In fact, the District will be debt free by the year 2027.

Long-term Debt

Governmental Activities

The School System has the following long-term debt payable as of June 30, 2022.

2011 Intergovernmental Agreement – City of Union City, Georgia

On August 1, 2011, the School System entered into an intergovernmental agreement with the City of Union City, Georgia to pay the City installments sufficient for the City to pay their debt service on bonds. The bonds, issued in the amount of $35,635,000, are special limited obligation revenue term bonds (federally taxable qualified school construction bonds – direct payment or QSCB) of the City. The QSCB represent a unique opportunity for the District to obtain zero cost financing, which frees up funds for other purposes. The bonds carry an interest rate of 4.73% and are due January 1, 2027. Under the agreement, the School System will pay the City installment payments sufficient to pay the debt service on the bonds. The School System's obligation to make payments is absolute and unconditional. The bonds are being issued for paying a portion of the cost of constructing and equipping a replacement high school for the existing Banneker High School.

Annual debt service requirements to maturity as of June 30, 2022 are as follows:

2011 Intergovernmental Agreement, City of Union City, Ga			
	Principal	**Interest**	**P + I**
FY2023	2,375,667	1,685,536	4,061,203
FY2024	2,375,667	1,685,536	4,061,203
FY2025	2,375,667	1,685,536	4,061,203
FY 2026	2,375,667	1,685,536	4,061,203
FY2027	2,375,662	1,685,536	4,061,198
Total	**$11,878,330**	**$8,427,680**	**$20,306,010**

Changes in Long-Term Debt

Changes in the School System's long-term obligations consisted of the following for the fiscal year ended June 30, 2022:

	Outstanding 6/30/2021	Additions	Reductions	Outstanding 6/30/2022	Amounts Due in One Year
Government Activities					
2011 intergovernmental agreement	14,253,997	-	2,375,667	11,878,330	2,375,667
Workers'compensation insurance claim	15,459,000	774,843	4,205,843	12,028,000	4,100,000
Other claims and judgements	1,000,319	1,840,800	2,337,119	504,000	504,000
Net OPEB liabilities	779,381,586	7,760,319	208,190,864	578,951,041	-
Net pension liabilities	1,125,485,679	162,774,336	806,278,059	481,981,956	-
Compensated absences	39,707,444	36,000,806	36,433,123	39,275,127	35,347,614
Total Governmental Activities	$ 1,975,288,025	$ 209,151,104	$ 1,059,820,675	$ 1,124,618,454	$ 42,327,281

The 2012, 2017, 2022 and 2027 SPLOST capital projects fund are used to retire the intergovernmental agreement. If future special purpose local option sales taxes are not approved, the general fund will retire this obligation. Primarily the general fund retires the workers' compensation insurance claims, other claims and judgments and compensated absences.

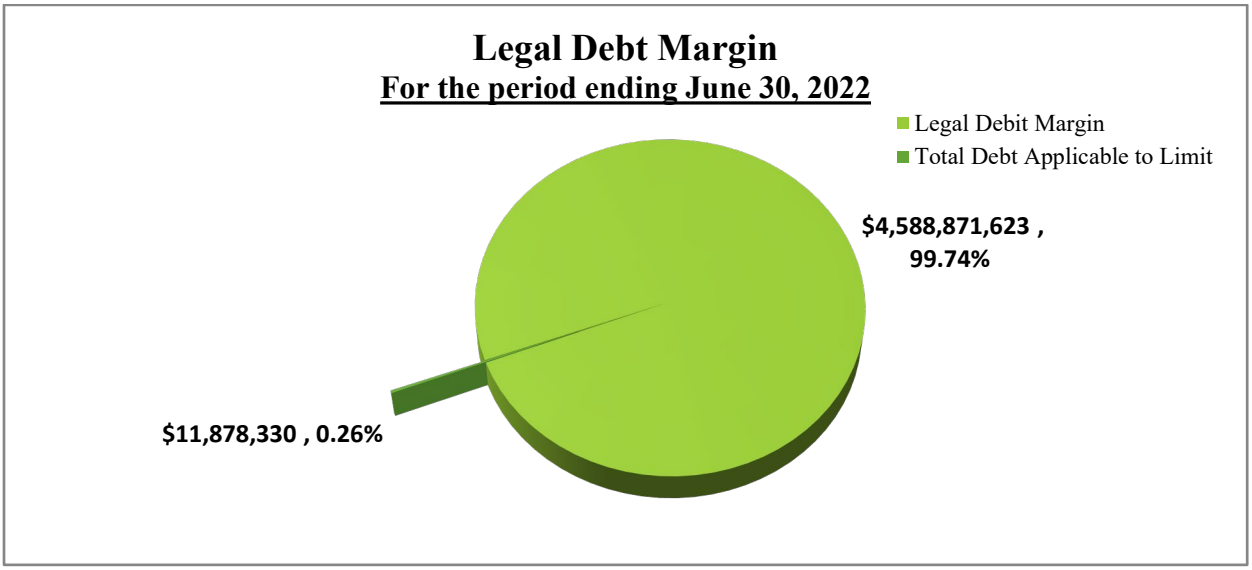
Other Post Employment Benefit

Other Post-Employment Benefits (OPEB) are benefits other than pensions that state or local government employees receive as part of his or her package of retirement benefits. These benefits principally involve health care benefits, but also may include life insurance, disability, legal and other services. Total OPEB liability equals the employer's share of the actuarial present value of projected benefit payments attributed to the past periods of employee service. After additions of $322,483,701 and deductions of $130,854,665, the OPEB liability is $578,951,041.

Legal Debt Margin

The legal debt limitation, in accordance with Article 9, Section 5, Paragraph 1 of the Constitution of the State of Georgia, provides that the amount of long-term indebtedness outstanding at any given time cannot exceed 10 percent of the assessed value of all taxable property located within such county, municipality, or other political subdivision. Temporary loans or short-term debt are not subject to the legal debt limit.

As of June 30, 2022, as reflected on the chart below, the legal debt limit for the School System's long-term debt is $4,600,749,953 or $4.6 billion, which represents 10 percent of the assessed value of property taxable for ad valorem tax purposes. The net long-term debt subject to the limitation of $11,878,330, which is the outstanding obligations, is well below the legal debt limit of $4,600,749,953. The legal debt margin or the net amount of external financing available for the issuance of general obligation bonds at June 30, 2022 is $4,588,871,623. The School System is, therefore, operating at only 0.26 percent of its debt capacity, meaning 99.74 percent of the legal debt limit is available for the issuance of additional general obligation bonds should the need arise. In relation to neighboring school districts, this is a highly favorable position given that surrounding school districts are operating at 25 percent to 45 percent of their debt capacity. This favorable position has all been made possible by the School System's continued effort to adhere to sound fiscal policies regarding the issuance of long-term debt.



The Legal Debt Margin for fiscal years 2018-2022 are reflected below. As shown, the School System continues to maintain a favorable legal debt margin, affording the opportunity to acquire additional general obligation bonds. For this period, the district has operated at 0.26 percent to 1.60 percent of its legal debt limit.

Exhibit XVII

Fulton County Board of Education, Georgia
Legal Debt Margin (Unaudited)
Last Ten Fiscal Years

	June 30,				
	2018	**2019**	**2020**	**2021**	**2022**
Assessed Value [1]	$36,112,540,909	$35,338,145,073	$37,303,434,077	$41,525,502,246	$46,007,499,527
Legal Debt Margin					
Debt Limit (10% of assessed value) [2]	$3,149,571,244	$3,533,814,507	$3,730,343,408	$4,152,550,225	$4,600,749,953
Debt Applicable to Limit [2]					
General Obligation Bonds and Contractual Obligations	54,095,998	41,390,331	28,124,664	14,253,997	11,878,330
Less: Amount Reserved for Repayment of General Obligation Debt	5,611,047	4,205,299	-305,100.00	-	-
Total debt applicable to limit	48,484,951	37,185,032	28,429,764	14,253,997	11,878,330
Legal Debt Margin	$3,101,086,293	$3,496,629,475	$3,701,913,644	$4,138,296,228	$4,588,871,623
Total Net Debt Applicable to the Limit as a % of the Debt Limit	1.60%	1.10%	0.80%	0.30%	0.26%

Notes

[2] Under Article 9, Section 5, Paragraph 1 of the State of Georgia Constitution, the School System's outstanding general obligation debt should not exceed 10% of the assessed value of the taxable property located within the School System.

Data Source

https://www.fultonschools.org/site/handlers/filedownload.ashx?moduleinstanceid=31144&dataid=70605&FileName=FY2021%20Adopted%20Budget.pdf

Fulton County Tax Commissioner's Office PT32.1 Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES

Fulton County Tax Commisioner's Office Digest Billing Reconciliation (consolidation and evaluation of Digest 2021)

Change in Long Term Debt

Impact of Long-term Debt on Current and Future Operations

The School System generally uses the "Pay-as-you-go" method for major purchases.

Impact on Current Operations

The School System's outstanding debt is considerably low compared to its overall legal debt limit, as referenced above. The District is forecasted to continue to have adequate funding to meet its long-term debt repayment requirements, which will not adversely impact the funding of current operations.

Impact on Future Operations

With the SPLOST collections projected to realize year over year revenue gains, which will meet the needs of the Capital Improvement Program (CIP) as well as provide the funds necessary to meet the long-term debt obligations, the School System has positioned itself to continue to meet its long-term debt commitments. As in prior years, the long-term debt will not adversely impact future operations.

Short-term Debt

Article 9, Section 5, Paragraph 5 of the State of Georgia Constitution also authorizes the issuance of short-term debt or loans, which are loans with a maturity date of a year or less, in the form of short-term tax anticipation notes or TANS to fund current operations. TANs are issued in anticipation of future ad valorem tax receipts, which serve as collateral for the TANs. TANs are generally due and payable when the taxes are collected. The conditions for the issuance of such temporary loans are as follows:

- *The amount of short-term debt issued shall not exceed 75 percent of the total gross income from property taxes collected in the preceding year.*
- *Such loans are payable on or before December 31st of the calendar year in which they were issued.*
- *No such loan may be obtained when there is a loan outstanding which was acquired in a prior year.*
- *The total amount of the indebtedness in any calendar year cannot exceed the total anticipated revenue in that calendar year.*

The School System currently has adequate operating funds and fund balance reserves to meet its operational needs. The District does not anticipate the need to issue short-term debt or loans. From time to time, short-term loans are issued as an "other financing source" as a result of deficits in short-term cash flow.

BUDGET MESSAGE

Fulton County Schools is focused on identifying all the financial resources that are available to the school system and is also developing ways to maximize all resources. Our goal is to be good stewards of taxpayer dollars. While Fulton County Schools (FCS) has operated from a strong fiscal position for several years, our current budget process can be even more effective and efficient by aligning our resources to the instructional priorities outlined in the Bridge to Success plan. We want to ensure that FCS incorporates industry best practices to meet state, national, and international standards. We also want to provide more opportunities for engagement of stakeholders in the budget process, increase timely decision making, evaluate program and resource needs, and provide relevant and reliable long-term forecasting of revenue and expenditures. This initiative will focus on incorporating these opportunities to make our budgeting process even stronger.
The district planned and prepared its FY24 budget to align with its instructional priorities as outlined in the Bridge to Success plan and had them as its central focus.

The programs and supports developed for Bridge to Success were based on data from MAPLE (Metro Atlanta Policy Lab for Education) Learning, district financial data, as well as the utilization of public input. As a result, Fulton County Schools determined the following evidence-based interventions and program initiatives to support accelerated learning opportunities for students impacted by the COVID-19 pandemic.

FOCUS is a systematic approach to accelerate student learning through an equitable lens, that includes extended time for student learning, high dosage - small group instruction, enhanced assessment, curriculum mapping and learning acceleration, universal supports, and parent engagement.

Every Child Reads is a transformational, multi-year, five-pronged literacy reformed strategy to reach the FCS literacy goal of 95% of all students reading at or above grade level.

Expanded Program Options provides all students K-12 with innovative learning opportunities that include: CTAE expansion, dropout prevention strategies, virtual learning expansion, and mobile learning opportunities.

Leadership Development is high quality professional learning for Principals, aspiring leaders, and other district leaders focused on coaching and developing leadership competencies.

Textbook Adoption is the process of aligning K-12 reading/ELA instructional resources to GSE standards and the five pillars of reading.

Business Continuity ensures the successful implementation of the FCS Bridge to Success by supporting programs, services, and resources that prevent, prepare for, and respond to Covid-19 and ensures that FCS is able to continue the work of the organization by offsetting financial losses, and monitoring program expenditures and finding innovative ways to continue business as usual.

In the next several years, the school district will continue to face major challenges which will impact our financial resources. These issues and challenges must be addressed now, so that our district will have sufficient resources to support our teachers and our students in the years to come. A summary of these challenges area listed below:

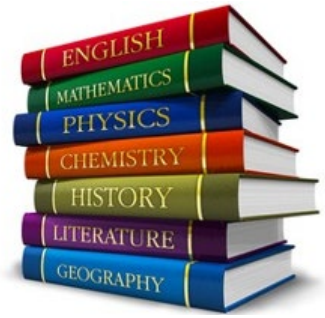
1. Pandemic Impact - COVID-19
2. Teacher Retirement System
3. State Revenue
4. Digest Exemptions and Appeals
5. Legislation
6. State Local Fair Share
7. Health Insurance cost
8. Enrollment Decrease
9. Competitive Wages



At Fulton County Schools, we are dedicated to our mission to educate every student to be a responsible, productive citizen. We also are committed to our vision that all students will learn to their full potential. The Bridge to Success plan provides a focus for our district's work to support that mission and vision by identifying our top priorities.









Organizational Section

ABOUT OUR SCHOOL DIVISION

FISCAL DEPENDENCE

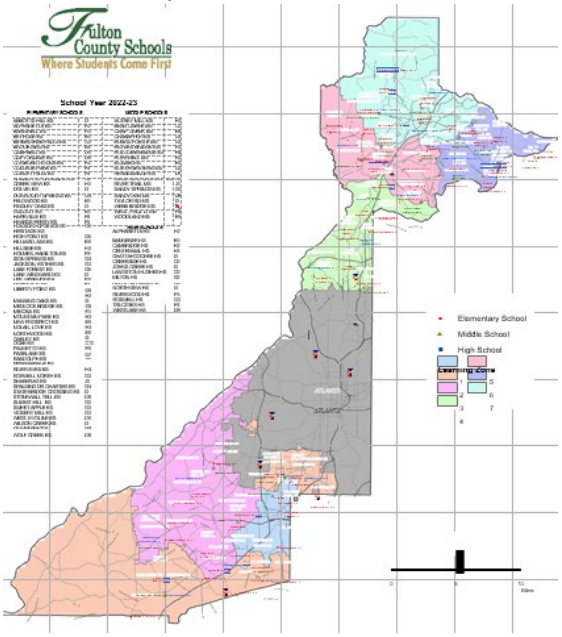
Founded in 1871, the Fulton County School System is one of the oldest and largest school districts in Georgia. As an independent school district (ISD), Fulton County Schools operates without any direct responsibility to any other municipality and with its own taxing authority. With a focus on student achievement and a commitment to continual improvement, Fulton has earned a reputation as a premier school system. This long history of excellence is evidenced by the many state and national honors bestowed on Fulton's schools, staff, and students.

LEVEL OF EDUCATION

The School Division provides a broad spectrum of general, special, gifted, career and technical, and virtual education opportunities for approximately 90,000 students (including pre-kindergarten through grade 12) between ages of 3 and 21. In addition to the standard Diploma, the school division also offers an advanced studies diploma, an applied studies diploma for students with disabilities who complete the requirements of their individualized education program, and a general educational development certificate.

GEOGRAPHIC AREA SERVED

The Fulton County School System is one of the most unique school systems in the nation. Though not Georgia's largest school system in terms of student enrollment, it is one of the largest systems of its geographical size. From its southern end in the City of Chattahoochee Hills to its northernmost tip in Johns Creek, the county is more than 70 miles long. What is known as present-day Fulton County was formed in 1932 by the consolidation of the former Campbell and Milton counties, making Fulton the size of three counties.



To add to Fulton's uniqueness, the City of Atlanta has long had its own school system and its own Board of Education. These lie in the center of pre-consolidated Fulton County. During the consolidation, the schools within the former Campbell and Milton counties became part of the Fulton County School System. However, the City of Atlanta maintained its separate school system, driving a physical wedge between the newly joined counties. The result is that the Fulton County School System is physically bisected by the City of Atlanta and its school system. Although the district has schools in both north and south Fulton, there is only one Fulton County School System.

The southern part of Fulton County is comprised of the cities of Chattahoochee Hills, College Park, East Point, Fairburn, Hapeville, Palmetto, South Fulton, and Union City. The northern part is home to the cities of Alpharetta, Johns Creek, Milton, Mountain Park, Roswell, and Sandy Springs.

DEMOGRAPHIC STATISTICS

Fiscal Year Ended	Population	Total Personal Income	Per Capita Personal Income	Public School Enrollment	Unemployment Rate
2013	984,293	57,210,067	58,112	93,611	8.60%
2014	996,319	58,488,140	58,704	94,720	7.50%
2015	1,008,275	59,774,879	59,284	95,065	6.00%
2016	1,010,562	65,686,096	65,000	96,427	5.40%
2017	1,023,336	58,541,983	57,207	96,063	4.30%
2018	1,041,423	58,988,282	56,642	95,595	3.70%
2019	1,050,114	68,296,284	65,037	94,049	3.10%
2020	1,063,937	92,474,829	86,918	93,091	7.70%
2021	1,077,402	98,479,008	91,497	90,328	3.90%
2022	1,095,936	109,034,673	99,490	89,151	3.50%

Note: Population, school enrollment, and unemployment figures are based on fiscal years ending June 30. Per Capital Income is as of December 31.

Source: Fulton County Annual Comprehensive Financial Report FY 2022.

STUDENTS AND CAMPUSES

The School Division provides a broad spectrum of general, special, gifted, career and technical, and virtual education opportunities for approximately 90,000 students (including pre-kindergarten through grade 12) between ages of 3 and 21 at 59 elementary schools, 19 middle schools, 17 high schools (includes two STEM-focused schools), one virtual school, one open campus school, and seven charter schools.

FACILITIES AND ADMINISTRATORS

Fulton County Schools is comprised of 59 elementary schools, 19 middle schools, 17 high schools (includes two STEM-focused schools), one virtual school, one open campus school, and seven charter schools. Other operations are supported by the administration building, which includes transportation, facilities, and teaching museums.

ELEMENTARY SCHOOLS

A. Philip Randolph Elementary School
5320 Campbellton Road SW
Atlanta, GA 30331
Principal - Marissa Wilson

Abbotts Hill Elementary School
5575 Abbotts Bridge Road
Johns Creek, GA 30097
Principal - Dr. Roytunda Stabler

Alpharetta Elementary School
192 Mayfield Road
Alpharetta, GA 30009
Principal - Catherine Crawford

Asa G. Hilliard Elementary School
3353 Mount Olive Road
East Point, GA 30344
Principal - Maureen Lilly

Barnwell Elementary School
9425 Barnwell Road
Johns Creek, GA 30022
Principal - Takisha Benning

Birmingham Falls Elementary School
14865 Birmingham Highway
Milton, GA 30004
Principal - Don Webb

Brookview Elementary School
3250 Hammarskjold Drive
East Point, GA 30344
Principal - Jovita Wallace

Campbell Elementary School
91 Elder Street
Fairburn, GA 30213
Principal - Arthur Davis

Cliftondale Elementary School
3340 West Stubbs Road
College Park, GA 30349
Principal - Arnisha Canty

Cogburn Woods Elementary School
13080 Cogburn Road
Milton, GA 30004
Principal - Lisa Garosi

College Park Elementary School
2075 Princeton Avenue
College Park, GA 30337
Principal - Dr. Maisha Otway

Conley Hills Elementary School
2580 Delowe Drive
East Point, GA 30344
Principal - Dr. Shante Bates

Crabapple Crossing Elementary School
12775 Birmingham Highway
Milton, GA 30004
Principal - Dr. Tresa Cheatham

Creek View Elementary School
3995 Webb Bridge Road
Alpharetta, GA 30005
Principal - Monica In

Dolvin Elementary School
10495 Jones Bridge Road
Johns Creek, GA 30022
Principal - Karen Cooke

Dunwoody Springs Elementary School
8100 Roberts Drive
Sandy Springs, GA 30350
Principal - Ivy Goggins

Esther Jackson Elementary School
1400 Martin Road
Roswell, GA 30076
Principal - Nikol Boyd

Evoline C. West Elementary School
7040 Rivertown Road
Fairburn, GA 30213
Principal - Jill Meeker

Feldwood Elementary School
5790 Feldwood Road
College Park, GA 30349
Principal - Shantara Crooks

Findley Oaks Elementary School
5880 Findley Chase Drive
Johns Creek, GA 30097
Principal - Camille Christopher

Gullatt Elementary School
6110 Dodson Drive
Union City, GA 30291
Principal - Shawanna Arnold

Hamilton E. Holmes Elementary School
2301 Connally Drive
East Point, GA 30344
Principal - Adrienne Grainger-Smith

Hapeville Elementary School
3440 N. Fulton Avenue
Hapeville, GA 30354
Principal - Thomas Garrett

Heards Ferry Elementary School
6151 Powers Ferry Road NW
Sandy Springs, GA 30339
Principal - Lisa Nash

Hembree Springs Elementary School
815 Hembree Road
Roswell, GA 30076
Principal - AJ Smith

Heritage Elementary School
2600 Jolly Road
College Park, GA 30349
Principal - Cheree Turner

High Point Elementary School
520 Greenland Road NE
Sandy Springs, GA 30342
Principal - Dr. Danielle Miller

Hillside Elementary School
9250 Scott Road
Roswell, GA 30076
Principal - Dr. Hardray Dumas

Ison Springs Elementary School
8261 Ison Road
Sandy Springs, GA 30350
Principal - Lakasha Lee

Lake Forest Elementary School
5920 Sandy Springs Circle
Sandy Springs, GA 30328
Principal - Laryn Nelson

Lake Windward Elementary School
11770 E. Fox Court
Alpharetta, GA 30005
Principal - Julie Morris

Liberty Point Elementary School
9000 High Point Road
Union City, GA 30291
Principal - Kathleen Stamper

Love T. Nolan Elementary School
2725 Creel Road
College Park, GA 30349
Principal - Dr. Denise Brown

Manning Oaks Elementary School
405 Cumming Street
Alpharetta, GA 30004
Principal - Nikkole Flowers

Mary M. Bethune Elementary School
5925 Old Carriage Drive
College Park, GA 30349
Principal - Stanetress Evans

Medlock Bridge Elementary School
10215 Medlock Bridge Pkwy.
Johns Creek, GA 30022
Principal - Matthew Vance

Mimosa Elementary School
1550 Warsaw Road
Roswell, GA 30076
Principal - Ariane Holcombe

Mountain Park Elementary School
11895 Mountain Park Road
Roswell, GA 30075
Principal - Ayodele Richardson

New Prospect Elementary School
3055 Kimball Bridge Road
Alpharetta, GA 30022
Principal - Amy Lemons

Northwood Elementary School
10200 Wooten Road
Roswell, GA 30076
Principal - Heather Rucker

Oakley Elementary School
7220 Oakley Terrace
Union City, GA 30291
Principal - Uche Ngoddy

Ocee Elementary School
4375 Kimball Bridge Road
Johns Creek, GA 30022
Principal - Kerri-Ann Williams

Palmetto Elementary School
505 Carlton Road
Palmetto, GA 30268
Principal - Jacqueline Bowens

Parklane Elementary School
2809 Blount Street
East Point, GA 30344
Principal - Antwayne Sanders

Renaissance Elementary School
7250 Hall Road
Fairburn, GA 30213
Principal - Dr. Ashley Rose

River Eves Elementary School
9000 Eves Road
Roswell, GA 30076
Principal - Matthew Donahoe

Roswell North Elementary School
10525 Woodstock Road
Roswell, GA 30075
Principal - Dr. Lydia Conway

S. L. Lewis Elementary School
6201 Connell Road
College Park, GA 30349
Principal - Sheralyn Shepard

Seaborn Lee Elementary School
4600 Scarborough Road
College Park, GA 30349
Principal - Kine' Geathers

Shakerag Elementary School
10885 Rogers Circle
Johns Creek, GA 30097
Principal - Christine Lemerond

Spalding Drive Elementary School
130 W. Spalding Drive NE
Sandy Springs, GA 30328
Principal - Jennifer Rosenthall

State Bridge Crossing Elementary School
5530 State Bridge Road
Johns Creek, GA 30022
Principal - Brooke Scharfstein

Stonewall Tell Elementary School
3310 Stonewall Tell Road
College Park, GA 30349
Principal - Nikki Porter

Summit Hill Elementary School
13855 Providence Road
Milton, GA 30004
Principal - Dr. Lorrie Bearden

Sweet Apple Elementary School
12025 Etris Road
Roswell, GA 30075
Principal - Andy Allison

Vickery Mill Elementary School
1201 Alpharetta Street
Roswell, GA 30075
Principal - Susan Walker

Wilson Creek Elementary School
6115 Wilson Road
Johns Creek, GA 30097
Principal - Stephanie Haga

Wolf Creek Elementary School
4440 Derrick Road
Atlanta, GA 30349
Principal - Dionne Glass

Woodland Charter Elementary School
1130 Spalding Drive NE
Sandy Springs, GA 30350
Principal – Shavanda Toomer

MIDDLE SCHOOLS

Autrey Mill Middle School
4110 Old Alabama Road
Johns Creek, GA 30022
Principal - Trey Martin

Bear Creek Middle School
7415 Herndon Road
Fairburn, GA 30213
Principal - Felipe Jackson

Camp Creek Middle School
4345 Welcome All Road
College Park, GA 30349
Principal - Leah McDaniel

Crabapple Middle School
10900 Woodstock Road
Roswell, GA 30075
Principal - Rako Morrissey

Elkins Pointe Middle School
11290 Elkins Road
Roswell, GA 30076
Principal - Damian Bounds

Haynes Bridge Middle School
10665 Haynes Bridge Road
Alpharetta, GA 30022
Principal - Lauren Malekebu

Holcomb Bridge Middle School
2700 Holcomb Bridge Road
Alpharetta, GA 30022
Principal - Jennifer Cassidy

Hopewell Middle School
13060 Cogburn Road
Milton, GA 30004
Principal - Michael LeMoyne

McNair Middle School
2800 Burdett Road
College Park, GA 30349
Principal - John Madden

Northwestern Middle School
12805 Birmingham Highway
Milton, GA 30004
Principal - Joel Peterson

Paul D. West Middle School
2376 Headland Drive
East Point, GA 30344
Principal - Darrell Stephens

Renaissance Middle School
7155 Hall Road
Fairburn, GA 30213
Principal - Ava Williams

Ridgeview Middle School
5340 S. Trimble Road
Sandy Springs, GA 30342
Principal - Opie Blackwell

River Trail Middle School
10795 Rogers Circle
Johns Creek, GA 30097
Principal - Neil Pinnock

Sandtown Middle School
5400 Campbellton Road
Atlanta, GA 30331
Principal - Miranda Freeman

Sandy Springs Middle School
8750 Pride Place
Sandy Springs, GA 30350
Principal - Laurie Woodruff

Taylor Road Middle School
5150 Taylor Road
Johns Creek, GA 30022
Principal - Kelly Parker

Webb Bridge Middle School
4455 Webb Bridge Road
Alpharetta, GA 30005
Principal - Rebecca Williams

Woodland Middle
2745 Stone Road
East Point, GA 30344
Principal – Dr. Regina Brown

HIGH SCHOOLS

Alpharetta High School
3595 Webb Bridge Road
Alpharetta, GA 30005
Principal - Shannon Kersey

Banneker High School
6015 Feldwood Road
College Park, GA 30349
Principal - Dr. Jason Stamper

Cambridge High School
2845 Bethany Bend
Milton, GA 30004
Principal - Ashley Agans

Centennial High School
9310 Scott Road
Roswell, GA 30076
Principal - Keynun Campbell

Chattahoochee High School
5230 Taylor Road
Johns Creek, GA 30022
Principal - Michael Todd

Creekside High School
7405 Herndon Road
Fairburn, GA 30213
Principal - Terrell Awak

Johns Creek High School
5575 State Bridge Road
Johns Creek, GA 30022
Principal - Chris Shearer

Langston Hughes High School
7510 Hall Road
Fairburn, GA 30213
Principal - Octavius Harris

Milton High School
13025 Birmingham Highway
Milton, GA 30004
Principal - Brian Jones

North Springs High School
7447 Roswell Road
Sandy Springs, GA 30328
Principal - Scott Hanson

Northview High School
10625 Parsons Road
Johns Creek, GA 30097
Principal - Martin Neuhaus

Riverwood High School
5900 Raider Drive
Sandy Springs, GA 30328
Principal - Kindra Smith

Roswell High School
11595 King Road
Roswell, GA 30075
Principal - LaToya Miley

Tri-Cities High School
2575 Harris Street
East Point, GA 30344
Principal - Dr. Ethel Lett

Westlake High School
2400 Union Road SW
Atlanta, GA 30331
Principal - Jarvis Adams

OPEN CAMPUS

Independence High School
791 Mimosa Blvd
Roswell, GA 30075
Principal - Tabatha Taylor

STEM ACADEMY

FCS Innovation Academy
125 Milton Ave
Alpharetta, Ga 30009
Principal - Scott Kent

Fulton Academy of Virtual Excellence (FAVE)
6201 Powers Ferry Road NW
Atlanta, GA 30339
Principal - Dr. Taylor Barton

Global Impact Academy
155 Shaw Drive
Fairburn, GA 30213
Principal - Dr. Anthony Newbold

CHARTER SCHOOLS

Amana Academy
285 South Main Street
Alpharetta, GA 30009
Principal - Jean-Jacques Credi

Chattahoochee Hills Charter
9670 Rivertown Road
Chattahoochee Hills, GA 30213
Principal - Patrick Muhammad

Fulton Acad. of Science and Technology (FAST)
11365 Crabapple Rd.
Roswell, GA 30075
Principal - Dr. Mary Miller

Hapeville Career Academy
6045 Buffington Road
Union City, GA 30349
Principal - Richard Fowler

KIPP South Fulton Academy
1286 E. Washington Ave.
East Point, GA 30344
Principal - Brandom Jones

Skyview High School
5134 Old National Highway
College Park, GA 30349
Principal - Shelley Leger

The Main Street Academy
2861 Lakeshore Drive
College Park, GA 30337
Principal - Ishmael Abdul-Salaam

ADMINISTRATIVE BUILDINGS

Administrative Center
6201 Powers Ferry Road
Atlanta, GA 30339
Superintendent – Dr. Mike Looney

FCS College and Career Academy
4025 Flat Shoals Road
Union City, GA 30291
Principal – Kimberly Daniel

Maintenance North
2025 Rock Mill Road
Alpharetta, GA 30022
Superintendent – Dr. Mike Looney

Maintenance South
413 Bay Street
Fairburn, GA 30213
Superintendent – Dr. Mike Looney

North Learning Center
450 Northridge Parkway
Sandy Springs, GA 30350
Superintendent – Dr. Mike Looney

South Learning Center
4025 Flat Shoals
Union City, GA 30291
Superintendent – Dr. Mike Looney

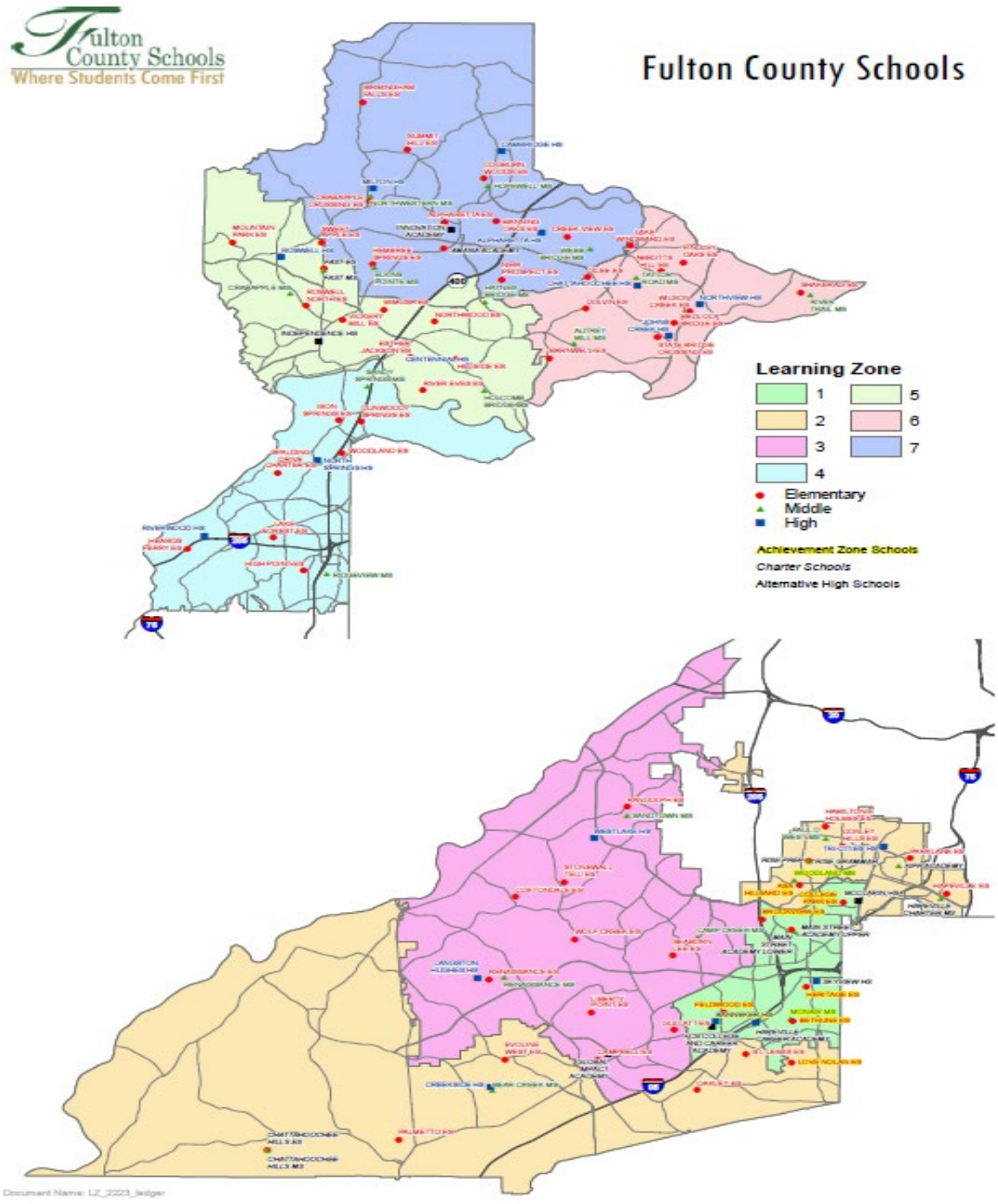
Teaching Museum North
793 Mimosa Avenue
Roswell, GA 30075
Superintendent – Dr. Mike Looney

Teaching Museum South
689 North Avenue
Hapeville, GA 30354
Superintendent – Dr. Mike Looney

Transportation Services North
410 S. Main Street
Alpharetta, GA 30009
Superintendent – Dr. Mike Looney

Transportation Services South
97 Health Street
Fairburn, GA 30213
Superintendent – Dr. Mike Looney

Warehouse
4415 Wickersham Drive
College Park, GA 30337
Superintendent – Dr. Mike Looney



GOVERNANCE STRUCTURE

A seven-member Board of Education is charged by state law to approve and appropriate funds for the school division's budget, which may be approved by the level of disaggregation of the budgets based on the LUA Chart of Accounts. The Fulton County Board of Education approves the school division's budget by fund and functional level. The categories include Instruction, Pupil Services, Improvement of Instructional Services, Instructional Staff Training, Educational Media Services, Federal Grant Administration, General Administration, School Administration, Support Services – Business, Maintenance and Operation of Plant Services, Student Transportation Service, Support Services – Central, Other Support Services, School Nutrition Program, Enterprise Operations, Facilities Acquisition and Construction Services, Other Outlays, and Debt Service.

Fulton County Schools is governed by seven members who are elected by district to serve four-year terms. The primary duty of the Board of Education is to enact policy. Board members elect a President for a two-year term and a Vice President for a one-year term. The School Board generally meets twice a month. All meetings are advertised in advance and publicized through local media and the school system website. More information on School Board meetings is available on the division website at http://www.fultonschools.org.

The School Board appoints the Superintendent of Schools who serves as an ex-officio member of the Board and acts as a Secretary-Treasurer. Whereas the Board enact policy, the Superintendent and staff enforce the policies and ensure that each student has an equal opportunity for a quality education. The Superintendent oversees the operations of seven divisions – Governance and Strategy, Academics, Communications, Information Technology, Operations, Financial Services, and Talent. These divisions work together to oversee the daily operations of the schools and departments.

In addition, the schools of Fulton County are divided into seven "learning zones". Organized geographically, this structure allows for a decentralized approach to school management and provides schools the opportunity to work more closely together and align resources.

The School Board is comprised of the following individuals:

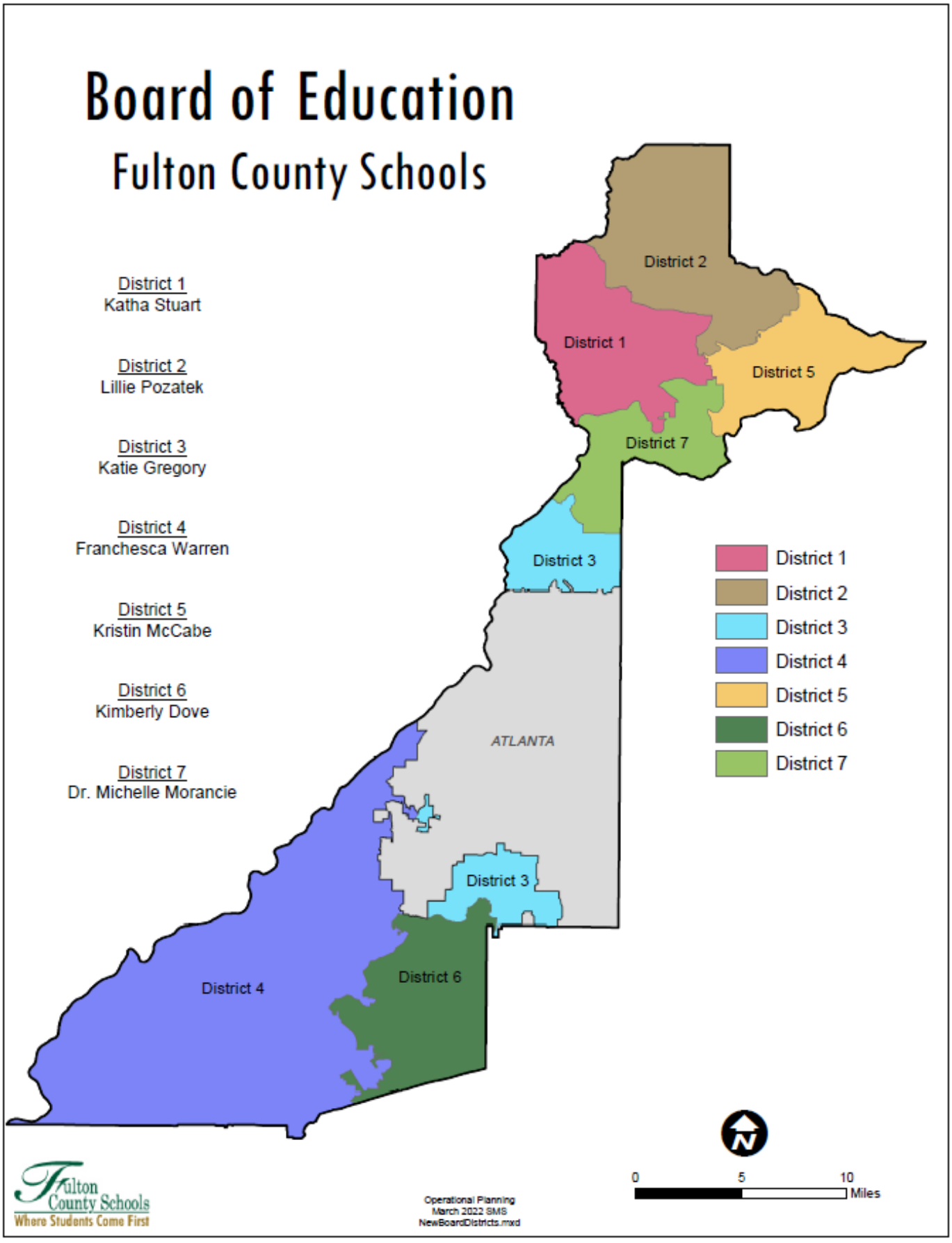
Katha Stuart, Vice President	District 1
Lillie Pozatek	District 2
Katie Gregory	District 3
Franchesca Warren	District 4
Kristin McCabe	District 5
Kimberly Dove, President	District 6
Dr. Michelle Morancie	District 7

SCHOOL BOARD

 **Katha Stuart** District 1	**High Schools**: Centennial | Independence | Milton | Roswell **Middle Schools**: Crabapple | Elkins Pointe | Haynes Bridge | Holcomb Bridge | Northwestern **Elementary Schools:** Crabapple Crossing | Esther Jackson | Hembree Springs | Manning Oaks | Mimosa | Mountain Park | Roswell North | Summit Hill | Sweet Apple | Vickery Mill **Charter Schools:** Amana Academy | Fulton Academy of Science and Technology ***Board Member since 2015*** ***Term expires December 31, 2024***
 **Lillie Pozatek** District 2	**High Schools**: Alpharetta | Cambridge | Chattahoochee | Milton **Middle Schools**: Hopewell | Northwestern | Taylor Road | Webb Bridge **Elementary Schools:** Alpharetta | Birmingham Falls | Cogburn Woods | Crabapple Crossing | Creek View | Lake Windward | Manning Oaks | New Prospect | Ocee | Summit Hill ***Board Member since 2023*** ***Term expires December 31, 2026***
 **Katie Gregory** District 3	**High Schools**: Banneker | North Springs | Riverwood | Tri-Cities **Middle Schools**: Paul D. West | Ridgeview | Sandy Springs | Woodland **Elementary Schools:** College Park | Conley Hills | Hamilton E. Holmes | Hapeville | Heards Ferry | High Point | Lake Forest | Parklane | Spalding Drive | Woodland **Charter Schools:** Hapeville Middle School | KIPP South Fulton Academy | Main Street Academy ***Board Member since 2023*** ***Term expires December 31, 2024***
 **Franchesca Warren**	**High Schools**: Creekside | Langston Hughes | Westlake **Middle Schools**: Bear Creek | Camp Creek | Renaissance | Sandtown **Elementary Schools:** A. Philip Randolph | Campbell | Cliftondale | Evoline C. West | Gullatt | Liberty Point | Oakley | Palmetto | Renaissance | Seaborn Lee | Stonewall Tell | Wolf Creek ***Board Member since 2021*** ***Term expires December 31, 2024***

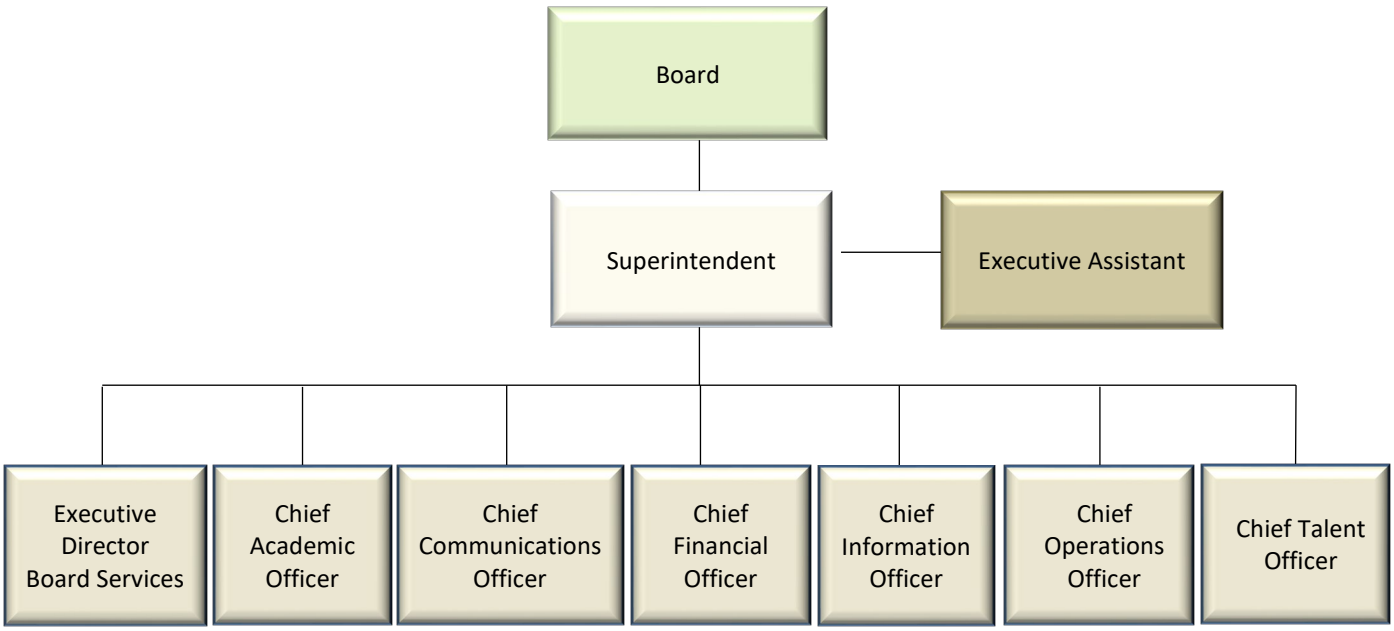
SCHOOL BOARD

 **Linda McCain** District 5	**High Schools**: Alpharetta | Centennial | Chattahoochee | Johns Creek | Northview **Middle Schools**: Autrey Mill | Haynes Bridge | River Trail | Taylor Road | Webb Bridge **Elementary Schools:** Abbotts Hill | Barnwell | Dolvin | Findley Oaks | Medlock Bridge | Northwood | Ocee | Shakerag | State Bridge Crossing | Wilson Creek ***Board Member since 2023*** ***Term expires December 31, 2026***
 **Kimberly Dove** **Board President** District 6	**High Schools**: Banneker | Creekside | Langston Hughes | Tri-Cities | Westlake **Middle Schools**: Bear Creek | Camp Creek | McNair | Paul D. West | Sandtown | Woodland **Elementary Schools:** Asa G. Hilliard | Bethune | Brookview | College Park | Conley Hills | Feldwood | Gullatt | Hamilton E. Holmes | Heritage | Liberty Point | Love T. Nolan | Oakley | S.L. Lewis | Seaborn Lee | Wolf Creek ***Board Member since 2017*** ***Term expires December 31, 2026***
 **Dr. Michelle Morancie** District 7	**High Schools**: Centennial | Johns Creek | North Springs | Riverwood **Middle Schools**: Autrey Mill | Haynes Bridge | Holcomb Bridge | Ridgeview | Sandy Springs **Elementary Schools:** Barnwell | Dunwoody Springs | Esther Jackson | Hillside | Ison Springs | Northwood | River Eves | Spalding Drive | Woodland ***Board Member since 2023*** ***Term expires December 31, 2026***

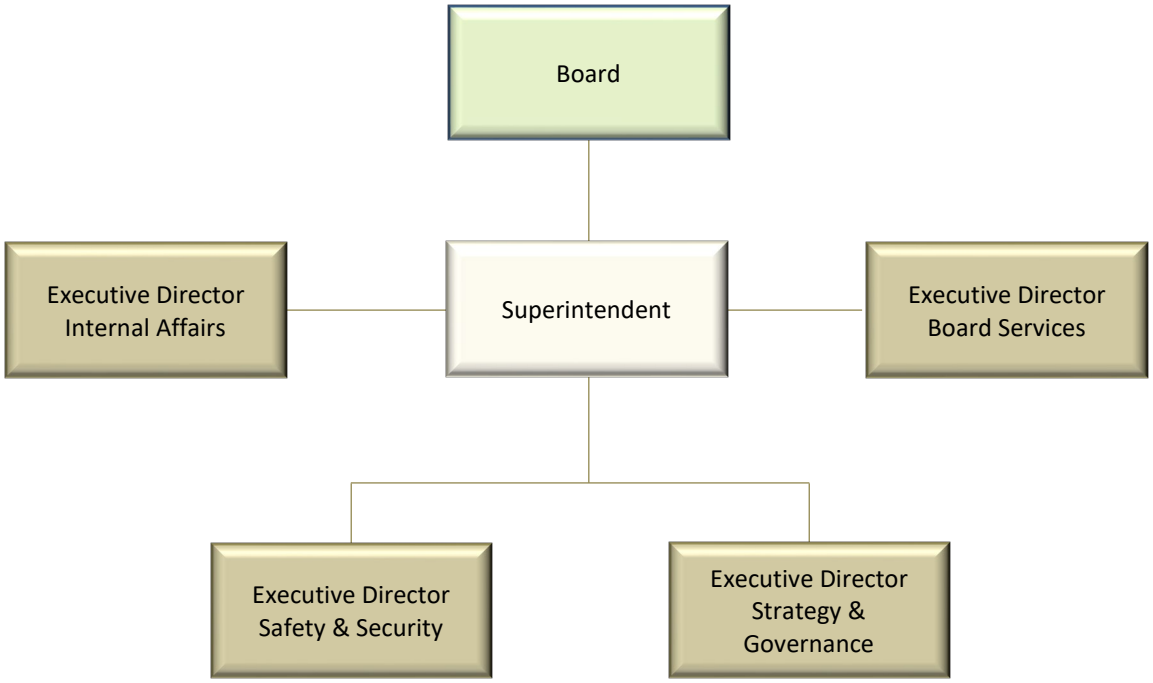

Board of Education
Fulton County Schools
District 1
Katha Stuart
District 2
Lillie Pozatek
District 3
Katie Gregory
District 4
Franchesca Warren
District 5
Kristin McCabe
District 6
Kimberly Dove
District 7
Dr. Michelle Morancie
District 2
District 1
District 5
District 7
District 3
District 1
District 2
District 3
District 4
District 5
District 6
District 7
ATLANTA
District 3
District 6
District 4
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5
10
Miles
Fulton County Schools
Where Students Come First
Operational Planning
March 2022 SMS
NewBoardDistricts.mxd

ORGANIZATIONAL CHART

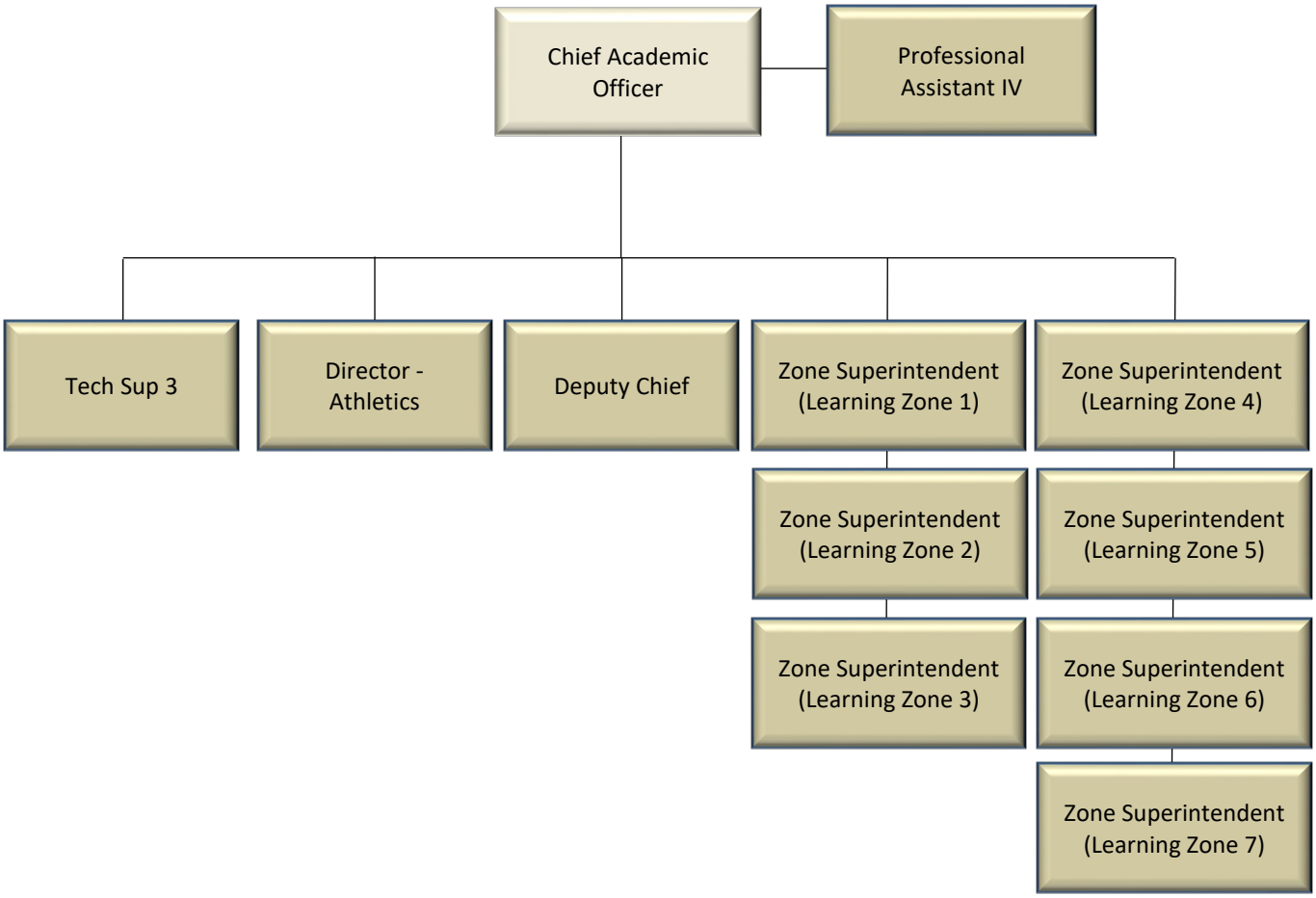
CABINET



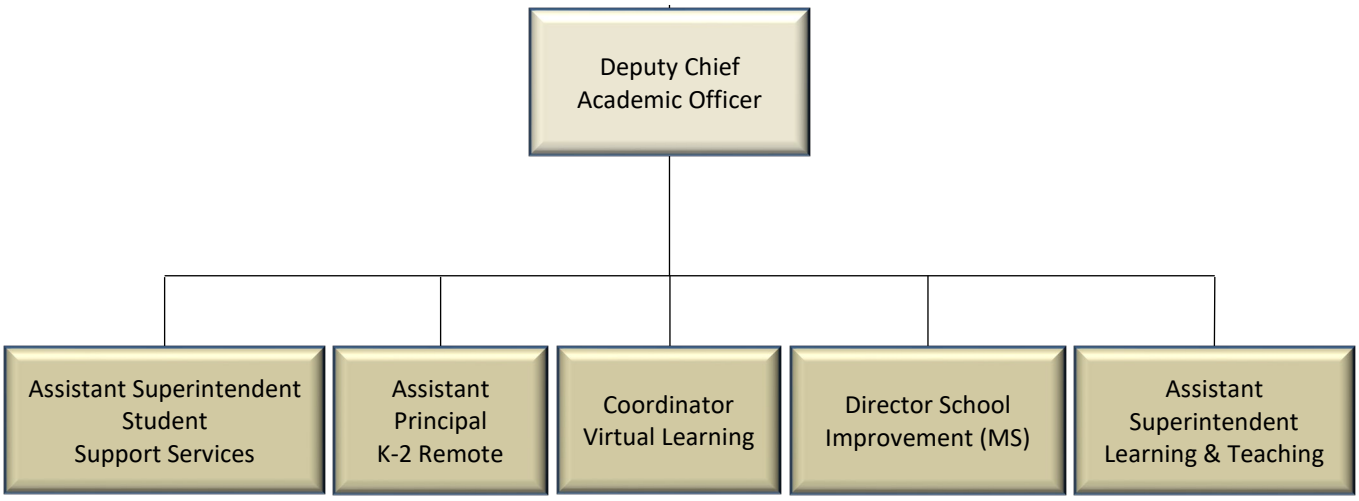
GENERAL SERVICES ADMINISTRATION



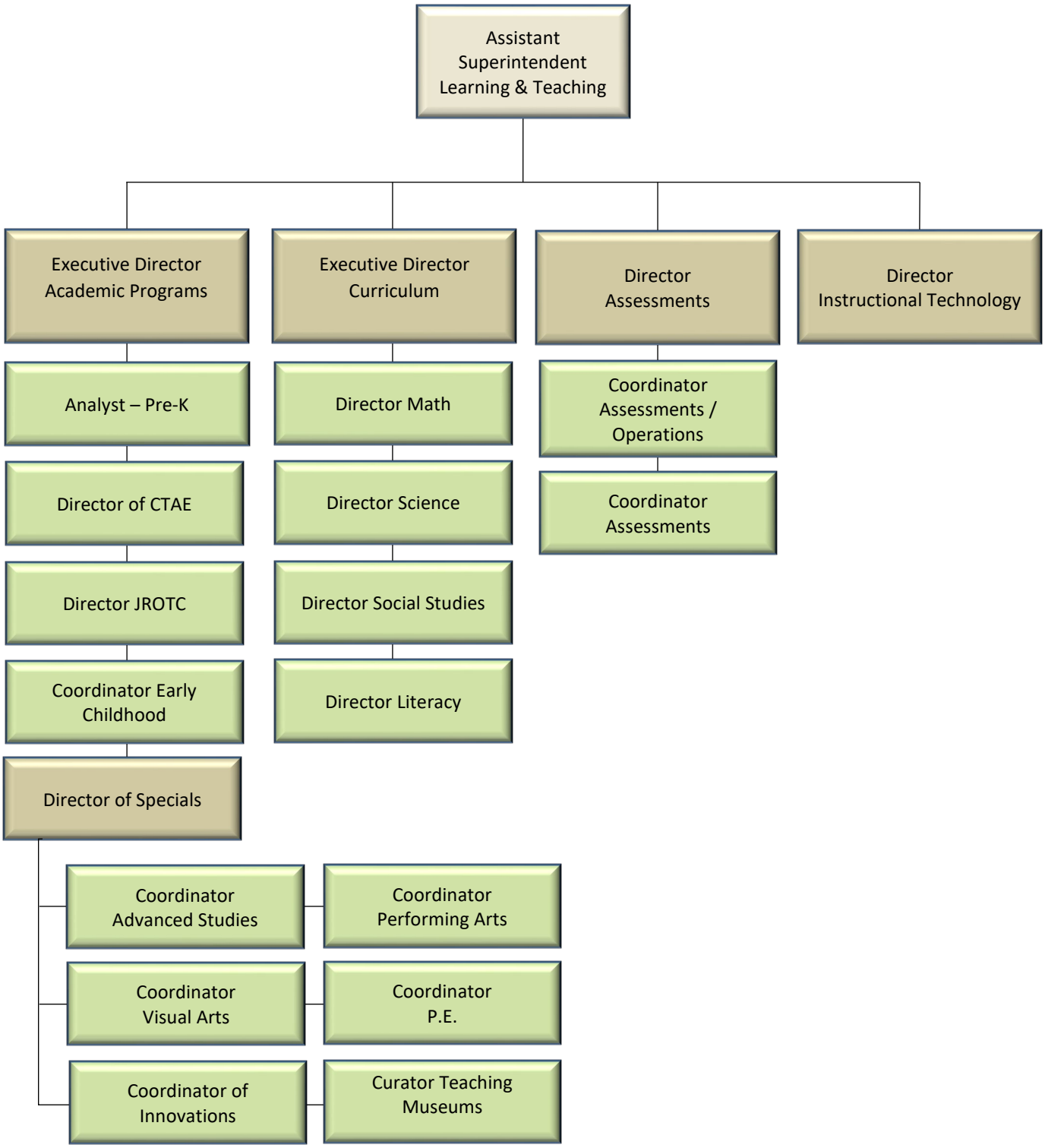
ACADEMICS



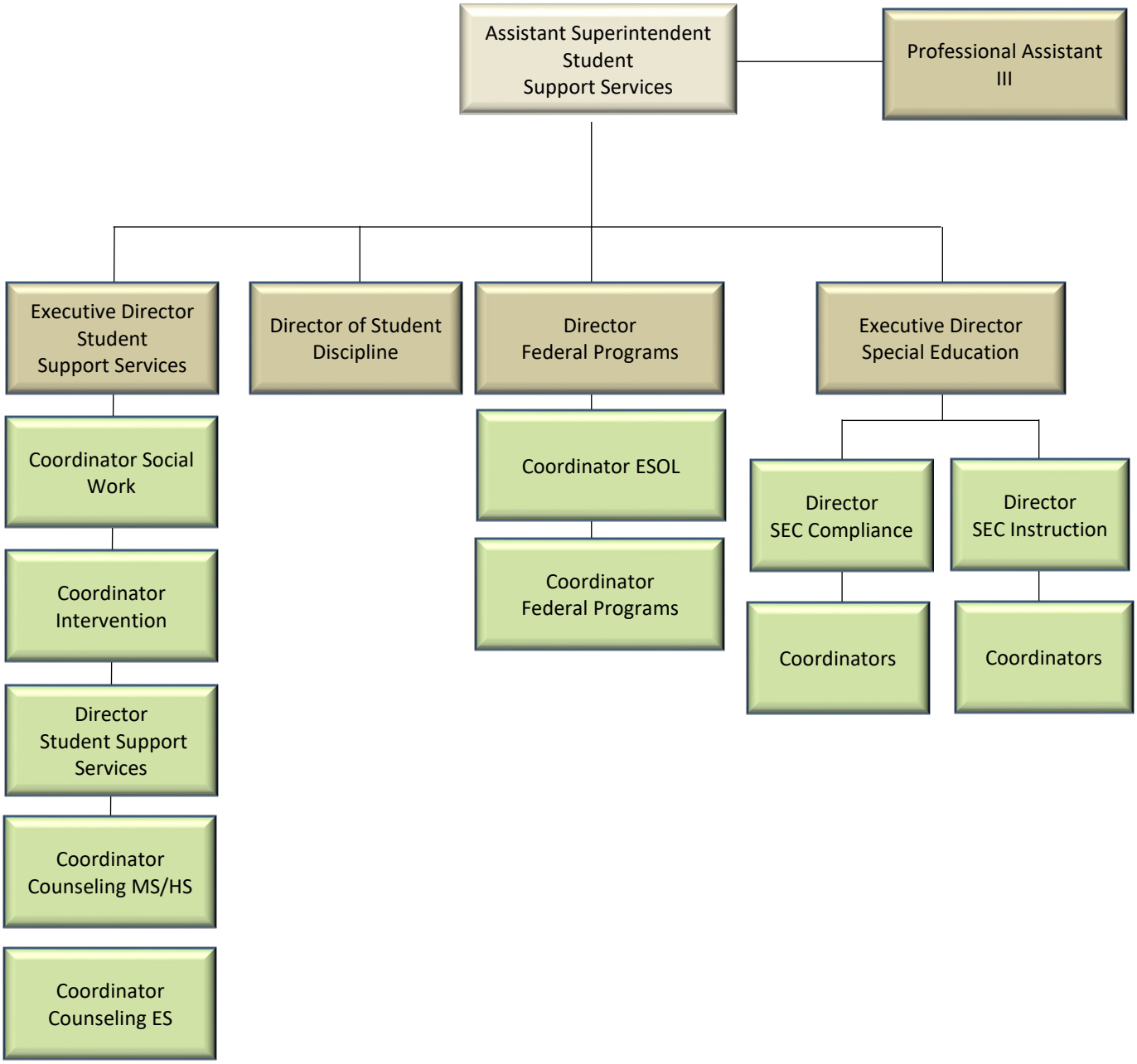
ACADEMICS (DEPUTY)



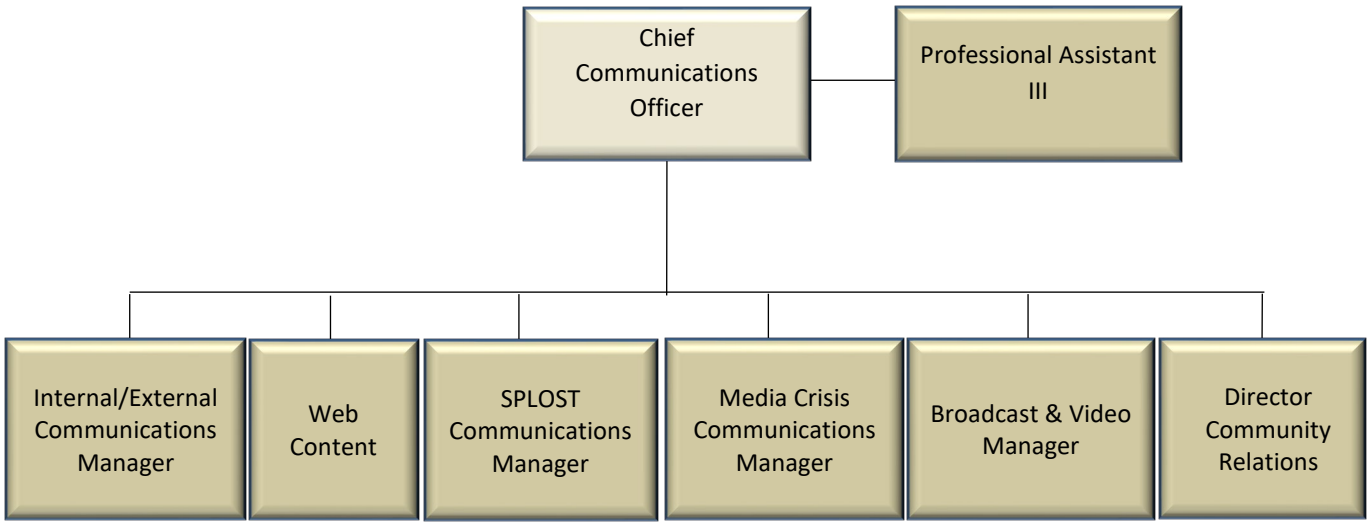
ACADEMICS (LEARNING & TEACHING)



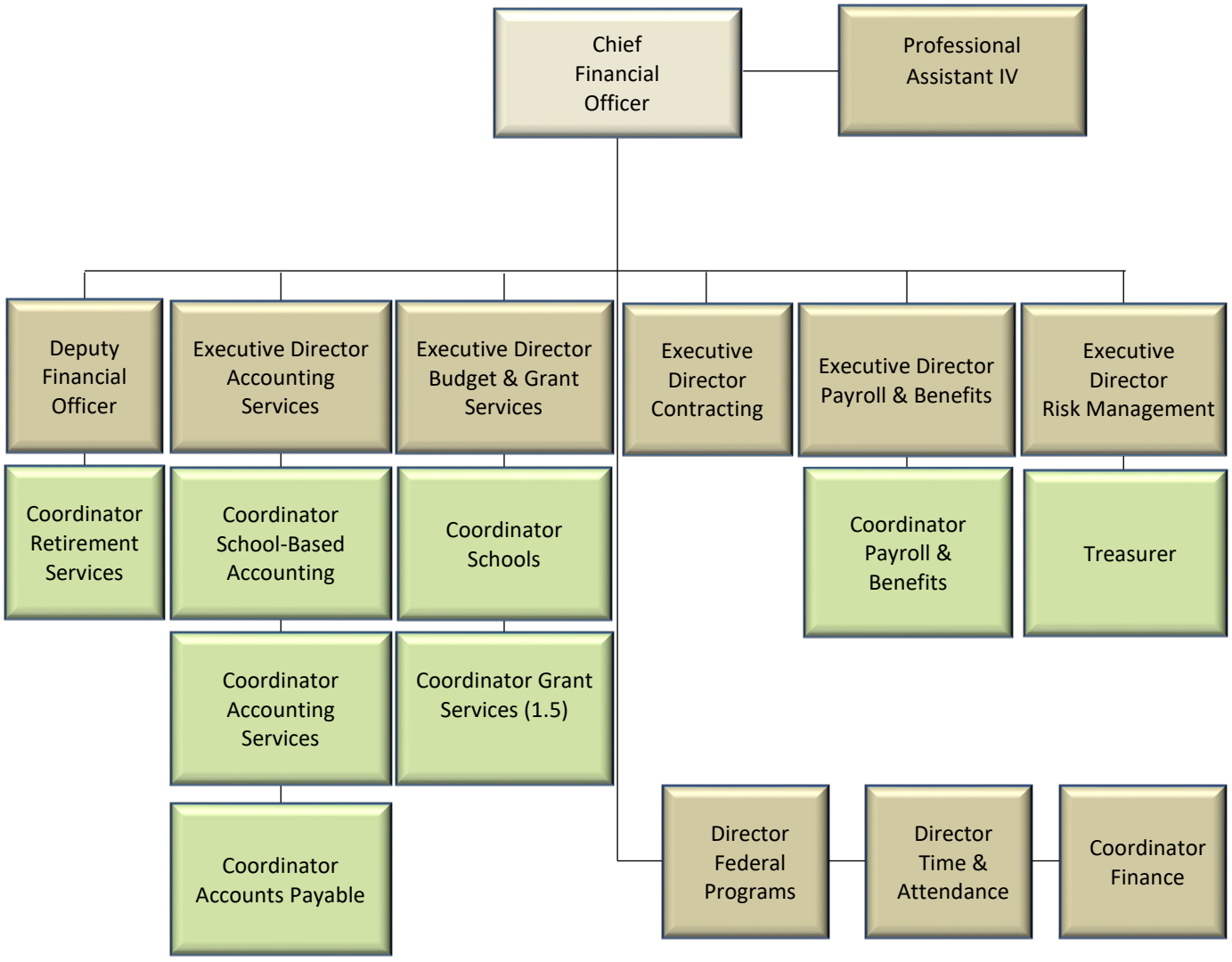
ACADEMICS (STUDENT SERVICES)



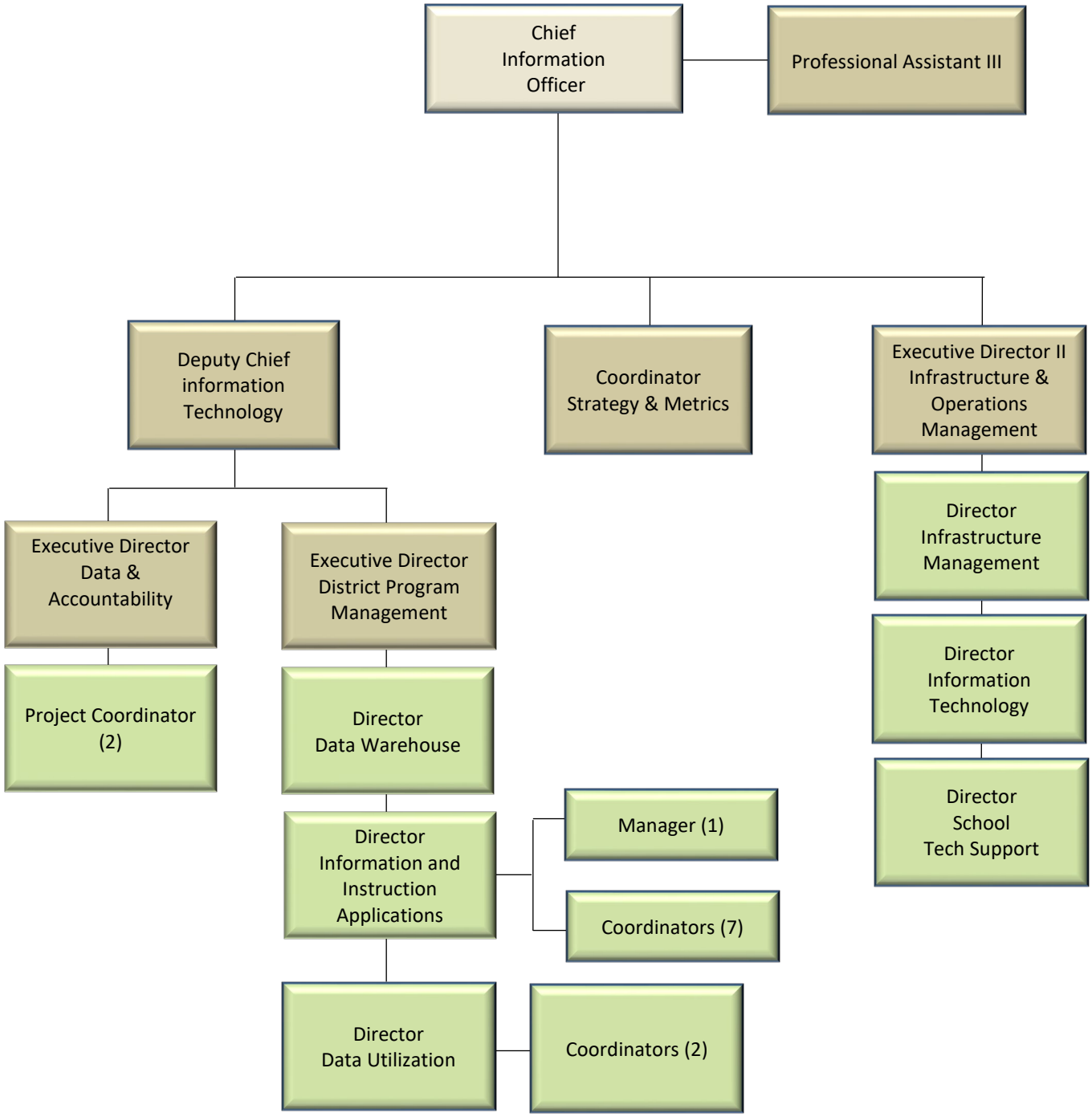
COMMUNICATIONS



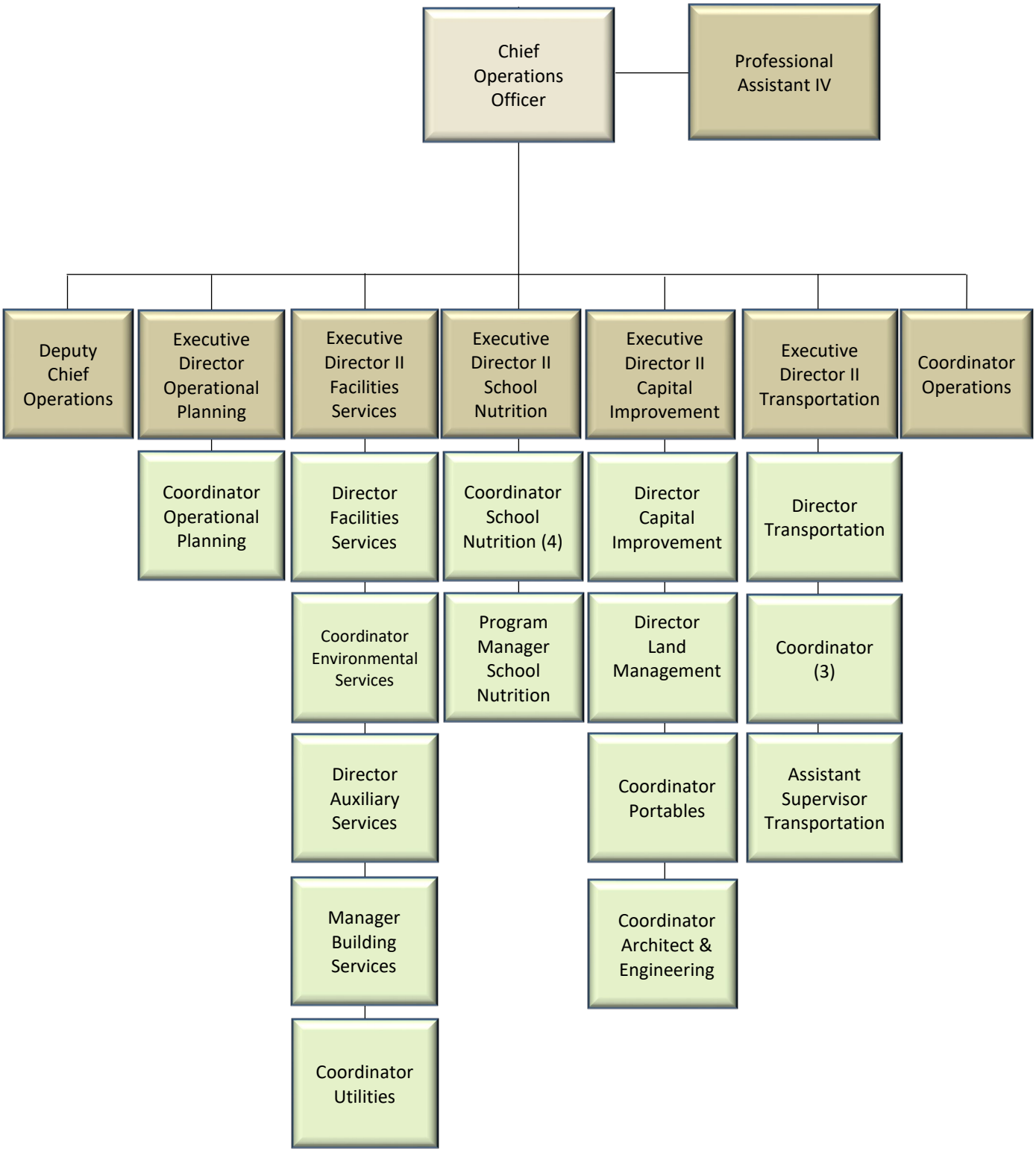
FINANCIAL SERVICES



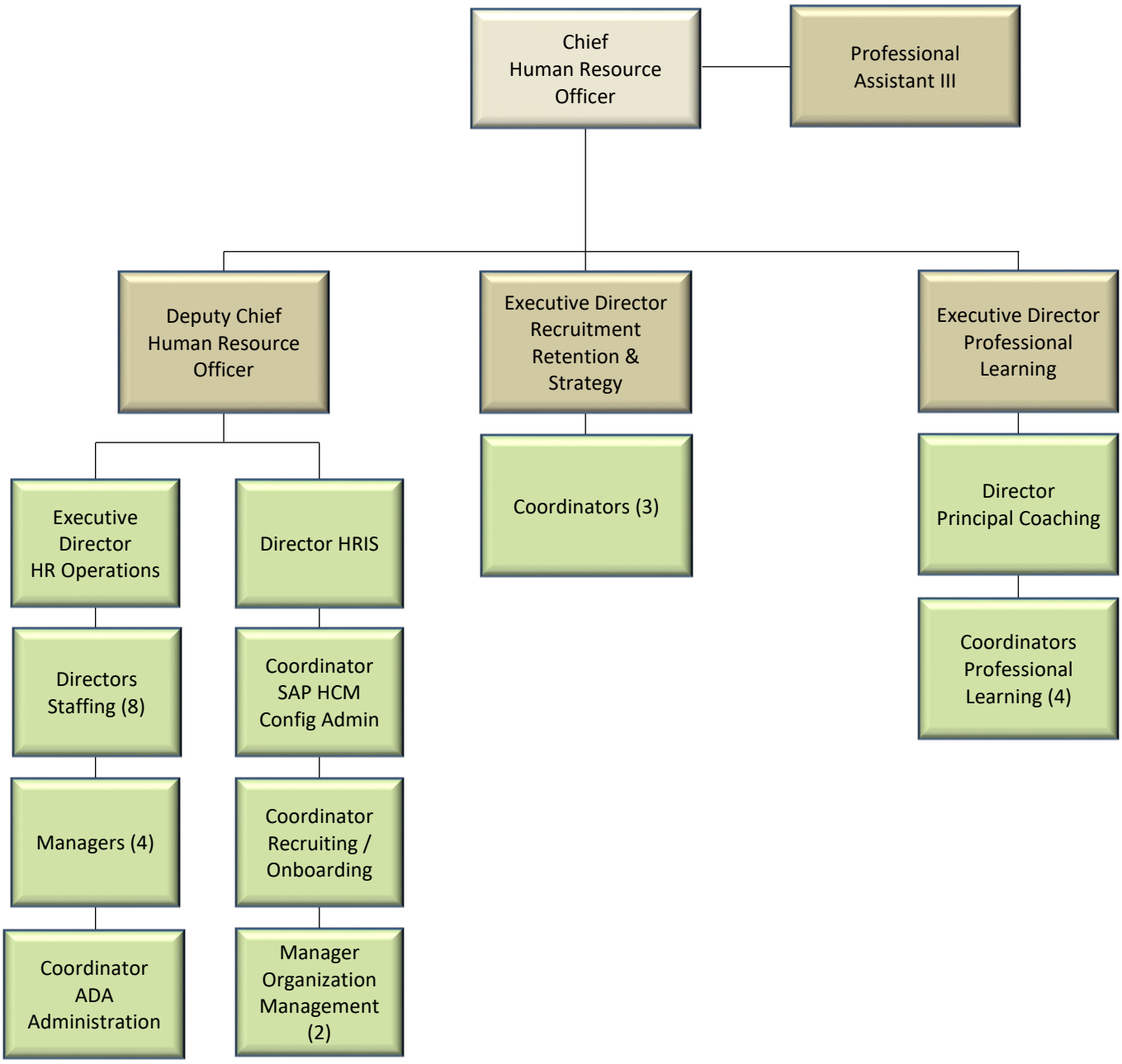
INFORMATION TECHNOLOGY



OPERATIONS


Chief Operations Officer
Professional Assistant IV
Deputy Chief Operations
Executive Director Operational Planning
Executive Director II Facilities Services
Executive Director II School Nutrition
Executive Director II Capital Improvement
Executive Director II Transportation
Coordinator Operations
Coordinator Operational Planning
Director Facilities Services
Coordinator School Nutrition (4)
Director Capital Improvement
Director Transportation
Coordinator Environmental Services
Program Manager School Nutrition
Director Land Management
Coordinator (3)
Director Auxiliary Services
Coordinator Portables
Assistant Supervisor Transportation
Manager Building Services
Coordinator Architect & Engineering
Coordinator Utilities

HUMAN RESOURCES



MISSIONS & GOALS

The following is a high-level summary of the information contained in the Organizational Section of the Annual Budget.

MISSION

To educate every student to be a responsible, productive citizen.

VISION

For all students to learn to their full potential.

BELIEFS

- ✓ Excellence
- ✓ Trust and Honest Communication
- ✓ Common Understanding
- ✓ Personal Responsibility
- ✓ Commitment
- ✓ Academic Achievement
- ✓ Measured Results
- ✓ Continuous Improvement
- ✓ Safe and Nurturing Environment
- ✓ Involved Family, Community and Staff
- ✓ Transparency and Accountability

OBJECTIVES

- ✓ Each Fulton County school will educate every student to his/her fullest potential.
- ✓ Fulton County will engage parents as key partners in the educational process.
- ✓ Each Fulton County school will be the preferred school for its students and parents.
- ✓ Each Fulton County school will provide greater value for each child's educational experience when compared to top-performing public and private schools in the nation.
- ✓ Fulton County schools will prepare each student to excel in a rapidly changing global society.

BOARD PARAMETERS

- ✓ Seek alternative funding sources.
- ✓ Continue to maximize revenue from State QBE via improving FTE count coding.
- ✓ Allocate at least 75% of General Fund to schools.
- ✓ Identify opportunities for cost efficiencies.
- ✓ Maintain a competitive compensation structure.
- ✓ To the extent possible be revenue neutral as defined by the tax rollback form.
- ✓ Maintain at least two months of fund balance.
- ✓ Continue with a transparent Modified Zero-based budgeting process.
- ✓ Continue to demonstrate sustainability related to budget recommendations.
- ✓ Provide a path to transition to less federal support (ESSER).

KEY FACTORS THAT AFFECTED THE CURRENT YEAR BUDGET DEVELOPMENT

REVENUE

Student Enrollment

- The projection for fiscal year 2023-2024 of 89,646 students is an increase of 495 students over the SEAT Day enrollment and an increase of 196 from FY23 forecasted enrollment of 89,450.

State Revenue (Governor's Proposed Budget)

- The Governor's proposed amendments includes an increase for Health benefits. Benefit rate increased from $945 to $1,580 per member per month for certified employees effective January 1, 2023. The state revenue budget increased by $24.1 million or 6.34%.

Federal Revenue

- Title grants fall under the Elementary and Secondary Education Act (ESEA). These grants are approved after the start of the fiscal year 2023-2024; therefore, the projections are based on the current amounts for the federal fiscal year 2022-2023. Federal funding is projected to increase slightly by $605K or 4.24%.

EXPENDITURES

Salary Enhancements

- Compensation and benefits have continued to be a priority for the school district. In order to be competitive with surrounding districts, the annual budget includes a 5.1% raise plus a onetime 2% bonus which will continue the efforts to provide our teachers a fair and competitive salary. The raise includes the $2,000 that is in the Governor's budget. In addition, a retention stipend, and a referral incentive will be implemented in FY 2024 at hard to staff schools.

General Fund contribution to Pre-Kindergarten Program

- The general fund contribution of $3.1 million to the Pre-Kindergarten program is an increase of $1.1 million over the current year.

Health Insurance Benefit

- The Governor's proposed amendments includes an increase to Health benefits. Employer benefit rate increased from $945 to $1,580 per member per month for certified employees effective January 1, 2023. For non-certified members, the rate will gradually increase by $250 per member per month each year beginning January 1, 2024, until the rate reaches $1,580.

BUDGET ASSUMPTIONS, INITIATIVES, AND CONSTRAINTS

Notable Expenditure Recommendations:

- FY24 Onetime Requests — $6.1 million
- Compensation recommendation — $57.2 million
  5.1% raise plus 2% bonus (for eligible employees)
- Health Insurance increase ($945 to $1580) — $49.0 million
- Pre-Kindergarten (GF contribution) — $3.1 million

Funds to be committed in fund balance:

- Textbooks (Math) — $24.0 million
- Risk Management — $5.0 million

SIGNIFICANT BUDGET AND FINANCIAL ITEMS

FINANCIAL POLICIES

The division's financial policies are included in this section. All FCS policies can be found online at: https://go.boarddocs.com/ga/fcss/Board.nsf/Public

DC – Annual Operating Budget
Last Reviewed: May 19, 2016

In the budget development process, the Board of Education conducts pre-budgeting discussions with the Superintendent to establish informal understandings about perceived budget opportunities, challenges and/or restrictions, and provides guidance for budget development. The Superintendent prepares a draft budget for review by the Board. The Board of Education gives careful study to the budget and holds public hearings to allow for public review and reaction prior to formal approval of the budget.

At least two weeks prior to the proposed budget adoption date, the School Board should consider adoption of a tentative budget for the next fiscal year according to the laws of the State of Georgia and the regulations of the Georgia Board of Education. During the budget development process, the Superintendent will provide a three to five year projection of anticipated future budgets. Prior to the regular June meeting of the Board, the Superintendent shall advertise in a general circulation newspaper a summary of the tentative budget. The budget shall be adopted in final form at the regular June Board meeting.

The Board of Education recognizes that as part of the budgeting process adequate financial reserves should be established for the sound fiscal management of a school system.

The purpose of an operating reserve in the General Fund is to:

1. Provide adequate working capital sufficient to meet the System's cash-flow requirements, thus minimizing any cash-flow (short-term) borrowing during the year. Cash flow projections will be developed once the budget is adopted and updated monthly. Should cash projections reflect a need for short-term borrowing, the Board will be notified immediately so the process can be implemented in a timely manner to secure the cash need for operational purposes.
2. Function as a safeguard to fund unanticipated expenses that the System might incur or to fund unrealized revenue which may occur but shall not be considered available to meet operational expenses and other board-approved expenditures.
3. Demonstrate fiscal responsibility resulting in a high credit rating, which will help to reduce System borrowing costs.

In recognition of these needs, the Board of Education shall continually strive to develop operating budgets that appropriate sufficient funds each year to establish reserves in accordance with the reserves defined in section three of Board Policy DIBA. Should the budgeted ending fund balance not be sufficient to establish the defined reserves, a plan to restore the reserves will be established within the budget process. The Board will be notified immediately if reserves fall below the targeted range. The status of the System's cash balances, financial reserves, and designations shall be reported monthly to the Board of Education.

DCH – Periodic Budget Reconciliation
Last Reviewed: June 17, 2021

Periodic budget reviews should be made to determine if actual receipts and expenditures are in line with budgeted figures. The Superintendent will then be in a position to make a report to the Board of Education of needed action to withdraw and/or reassign expenditure of funds.

The legal level of budgetary control for the Fulton County School System shall be the "function level" as defined by the State Department of Education's Financial Management for Georgia Local Units of Administration.

The Superintendent shall present for review and approval by the Board of Education any changes in fund appropriations which are necessitated by changing economic conditions, state funding levels or school system priorities. All encumbrances, except for Capital Programs and Special Revenue funds, shall lapse four months after the end of fiscal year. Exceptions to this rule must be approved by the Board.

The Superintendent is authorized by the Board to transfer appropriations within "function" as necessary to staff and equip schools; provided however that any amendment which involves new non-school based positions or changes in allotment formulas requires approval by the Board of Education.

Within school budgets, Board approval for amendments is not required if the transfer to one function can be offset by unused budget dollars in another function.

Board approval is required for a General Fund department budget transfer between functions when the total of such transfer exceeds $100,000.

Special Revenue Fund or Grant budget adjustments up to $1,000,000 may be made without Board approval, but reported at the following Board meeting as information.

The Superintendent shall advise the Board of all unbudgeted revenue as it is received. Such revenue shall be placed in the school system reserves until such time as the Board shall approve any additional appropriation.

DFA – Local Tax Revenues
Last Reviewed: October 20, 2016

The Board shall annually recommend to the county governing authority the rate of levy to be made for taxes for the support and maintenance of education in the county, exclusive of property located in independent school districts, and likewise shall notify the commissioner of the rate of the levy to be made on such property in the county for the support and maintenance of education.

DFAA – Tax Allocation District
Last Reviewed: April 21, 2021

The Fulton County Board of Education (the Board) strives to be wise stewards of public funds. The Georgia Constitution requires that tax funds generated in support of public education ("education taxes") be used

exclusively for that purpose and the Board regards this constitutional requirement as the creation of a fiduciary obligation of the highest order.

In 2009 the Georgia Constitution was amended to allow school boards to contribute education taxes to Tax Allocation Districts (TADs). Under the Georgia Redevelopment Powers Law, O.C.G.A. § 36-44-1, et seq., TADs are used to support and incentivize economic redevelopment in geographic areas that are blighted and distressed, deteriorating, or have inadequate infrastructure (O.C.G.A. § 36-44-3.). The Board recognizes the key role economic vitality plays in the overall stability and well-being of the community directly impacting students and families. This Statement of Policy is intended to permit the Board to authorize the investment of education taxes to support appropriate TADs without detriment to the Board's constitutional mission of education.

Brief Description of Tax Allocation Districts

The Georgia Redevelopment Powers Law permits cities and counties to create a TAD in a specific qualifying area. At the time of the TAD's creation, the property tax values within the TAD are frozen. Over the TAD period any increase in tax revenues associated with increases in property values over the initial frozen amount (the "tax increment") are deposited into a special fund and used to pay redevelopment costs within the TAD in partnership with public and private market developers. The rationale behind the creation of a TAD and the associated inclusion of property tax dollars is that the development would not occur without (but for) the investment of the property tax dollars.

The Board's Role

Georgia law allows the Board of Education to consent to the use of the District's education tax increment collected within any TAD for TAD redevelopment purposes under O.C.G.A. § 36-44-9(c). The Board is not required to authorize the creation of a TAD or to contribute education tax increment to any TAD. Education tax increment may, however, only be contributed to and used by a TAD if the Board consents to the contribution.

The Board will consider all applications requesting the contribution of our education tax increment to a TAD and may consent provided that, subject to and conditioned on:

The criteria described in the evaluation section of this policy will be used to determine if the Board wishes to participate in a TAD;

The applicant agrees the TAD will PILOT one-half of the District's gross education tax increment to the District at least annually for the District's educational mission;

As a general rule, the District shall not consent to participate in more than two active TADs at a time with an individual applicant, however, the Board may choose to participate in additional TADs with an individual applicant if the new proposed TAD is beneficial to the District;

The applicant and the District enter into an Intergovernmental Agreement specific to each application with terms mutually agreeable to the applicant and District.

The Superintendent or their designee will administer the application and evaluation process on behalf of the Board. After evaluation of each application, staff will prepare an evaluation report and recommendation for presentation to the Board. The decision on whether or not to contribute education tax increment to a TAD will be made by the Board. A report will be presented during the financial update portion of all monthly board

meetings indicating new applications received, the status of existing applications and the status of the TADs in which the Board consents to contribute education tax increment.

Application Process

Applicants must submit applications to the Superintendent or designee at least six months in advance of the requested approval date in a form prescribed the District.

After submission applicants may be asked to make a presentation to District staff. At any time during the submission process, District staff may ask for the applicant to provide additional information or clarification. The applicant will have a thirty-day period to respond and then staff will proceed with evaluation. The inclusion of the District's education tax increment will be contingent upon the applicant's satisfaction of the evaluation criteria and successful negotiation of an intergovernmental agreement approved by both parties.

Applicants will be responsible for payment or reimbursement of Board expenses incurred during the evaluation process including financial advisory and legal fees. Applicants will be required to retain independent counsel should a conflict of interest arise regarding legal representation.

Evaluation Criteria

Applications for inclusion of the District's share of property taxes in TADS will be evaluated based on the following criteria:

- But/for the use of the education tax increment redevelopment in the TAD is unlikely to occur.
- TAD projections demonstrate solvency over the life of the TAD and debt service coverages are adequate.
- There is a clear demonstrated long-term School District benefit and minimal impact to school operations.
- Adequate protections and safeguards are in place to protect the District's interest, including but not limited to the requirement of a district approved trustee to receive and distribute the increment including without limitation the PILOT payment to the district.
- The application is submitted in the form prescribed by the District.
- The Board expects that all Tax Allocation Districts will have an advisory committee to oversee and guide the development and implementation of the TAD as a condition of approval.

The Superintendent or designee will develop a scoring rubric to assess the above criteria. The rubric will be approved by the Board and will be uniformly applied to all applications. The rubric and evaluation report will be presented to the Board for their consideration. Applicants will be notified in writing of the Board decision within a week.

All TADs accepted and voted on by the Board before the adoption of this policy are grandfathered under previous Board policy.

DFB – State Aid

Last Reviewed: October 20, 2016

The Administration shall present budgets and programs which are in compliance with state, federal or other funding source requirements in order for the School System to receive the full entitlement of funds for its operations.

DFC – Applications for Grants and Funds

Last Reviewed: October 20, 2016

The School System may make application for grants and funds in order to supplement the funds provided by local taxation and the state. Such application for aid shall be prepared by appropriate staff with administrative approval, according to the following guidelines:

1. If in the determination of the Superintendent or designee, a grant is directly aligned with the strategic plan, and is in an amount greater than $500,000, then the School Board will be notified prior to submission of the application. All other grants directly aligned with the strategic plan will follow the School System Grant Application Protocol and will be reported to the School Board monthly.
2. If in the determination of the Superintendent or designee, a grant is not directly aligned with the strategic plan, and is in an amount greater than $100,000, then the School Board will be notified prior to submission of the application. All other grants not directly aligned with the strategic plan will follow the School System Grant Application Protocol and will be reported to the School Board monthly.
3. Any grant application which requires "matching funds" which are not currently budgeted must be presented to the School Board for approval along with a request for appropriation of the required additional funds.

DFD – Bond Sales

Last Reviewed: October 20, 2016

The Board of Education is authorized to call an election on the questions of issuing bonds for the purpose of school building construction and equipping. The bonded indebtedness cannot exceed 10 percent of the assessed value of all taxable property in the school system. At the time such indebtedness is incurred, the Board shall provide for the assessment and collection of an annual tax sufficient to pay principal and interest within 30 years. The procedure governing the election and validation of such bonds shall be as prescribed by Georgia law.

DFE – Short Term Notes

Last Reviewed: October 20, 2016

The Board of Education, as it deems necessary, may vote a resolution authorizing the borrowing of money for school system purposes. The aggregate amount of all such loans outstanding at any one time shall not exceed 75 percent of the total gross income from taxes collected by the system in the preceding year or the estimated gross income from taxes in the current year.

The resolution authorizing the borrowing of funds shall state the amount to be borrowed, the length of time it is to be used, the rate of interest to be paid, the purpose for which it is borrowed and from whom it is to be borrowed. Such loans shall be payable on or before December 31 of each year and the Board cannot incur an aggregate of loans and other contracts or obligations for current expenses in excess of the total anticipated revenue of the Board for such year.

The Board President and the Superintendent shall execute the note(s) for money that is authorized to be borrowed under the resolutions passed by the Board.

DFF – Long-Term Financing and Debt Management

Last Reviewed – December 17, 2021

The Fulton County Schools Board recognizes the foundation of any well-managed debt program is a comprehensive debt policy. Because issuing debt commits the School System's revenues several years into the future and may limit its flexibility to respond to changing service priorities, revenue inflows, and cost structures,

adherence to a debt policy can serve to ensure that a government maintains a sound financial position and that credit quality is protected.

A debt policy sets forth the parameters for issuing and managing debt and provides guidance to decision-makers regarding the timing and purposes for which debt may be issued, types and amounts of permissible debt, method of sale that may be used, and structural features that may be incorporated. The debt policy recognizes a binding commitment to full and timely repayment of all debt as an intrinsic requirement for entry into the capital markets

Georgia law provides the authorizations and requirements for debt issuances by Georgia School Systems. These specific legal requirements are referenced throughout the debt policy, as applicable. However, these requirements can be affected by the changes in Georgia law as well as legal precedence, court decisions, and opinions issued by the Georgia Attorney General and State Auditor and should be reviewed and updated as necessary.

Advantages of a debt policy are as follows:

- Enhances the quality of decisions by establishing a framework, and promoting consistency and continuity in decision-making,
- Provides a rational decision-making process,
- Identifies objectives for staff to implement,
- Demonstrates a commitment to long-term financial planning objectives, and
- Is regarded positively by the rating agencies in reviewing credit quality.

The policy also:

- Establishes the criteria and process for the issuance of debt obligations in order to minimize the total cost of financing and preserve the School System's financial position.
- Transmit a message to investors and rating agencies that the School System is committed to sound financial management.

1. CONDITIONS FOR ISSUING LONG-TERM DEBT

Debt financing for capital improvements and equipment generally may be appropriate when the following conditions exist:

- When one-time, non-continuous projects (those not requiring annual appropriations) are desired;
- When the School System determines that future users will receive the benefit of the capital improvement so that the cost of the improvement is appropriately paid by those future users
- When the project is necessary to provide basic services to School System residents and students;
- When total debt, including debt issued by overlapping governments (e.g., Fulton County), does not constitute an unreasonable burden to School System taxpayers.

2. CONDITIONS FOR ISSUING SHORT-TERM DEBT

The Board of Education, as it deems necessary, may approve a resolution authorizing short-term borrowing of funds for school purposes. The School System will limit its short-term borrowing to cover projected cash flow shortages in the general fund through the issuance of tax anticipation notes (TANS). Also, when the School System has an approved SPLOST, short-term borrowing may occur to allow the School System to begin building construction before the sales taxes that are funding the project are collected. (Georgia Constitution, Article IX, Section V, Paragraph V). An analysis will be conducted to determine the best funding alternative which could include certain allowable interfund borrowing.

The aggregate amount of such borrowing outstanding at any one time shall not exceed 75% of the total tax revenue collected in the prior year. The borrowing must be repaid by December 31 of each calendar year.

3. LIMITATION ON LONG-TERM DEBT ISSUANCE

Georgia law limits the amount of general obligation debt that the School System may issue to 10% of the assessed value of all taxable property located within the boundaries of the School System (Georgia Constitution, Article 9, Section 5, Paragraph 1).
At such time indebtedness is incurred, the Board of Education shall provide for the assessment and collection of an annual tax sufficient to retire the principal and pay the related interest within 30 years from the date of issuance.

The amount of general long-term debt financing for capital assets should not exceed 100% of the fair market value of the assets nor should the average life of the debt exceed the average life of the asset.

4. SOUND FINANCING OF DEBT

When the School System utilizes debt financing, the following activities will occur and be presented to the Board at an official meeting to ensure that the debt is structured appropriately.
Analysis of the financial impact, both short-term and long-term, of issuing the debt;

- Conservatively projecting the revenue sources that the School System will use to repay the debt;
- Ensuring that the term of any long[-]term debt the School System incurs shall not exceed the expected useful life of the asset the debt financed;
- Maintaining a debt service coverage ratio (i.e., for sales tax revenue secured debt) that ensures that the revenues pledged for the repayment of the outstanding debt will be adequate to make the required debt service payments and
- Projecting the long-term millage rate impact for general obligation bonds.

5. DEBT FEATURES

The School System's bonds may be issued at a discount or premium, in order to market its bonds more effectively, achieve interest cost savings or meet other financing objectives.

The School System's bonds may include "call provisions" which would allow the School System to refinance their debt more easily when interest rates have dropped.

The School System will use either variable or fixed rate debt to finance its capital needs.

6. REFUNDING DEBT

The School System will consider refunding outstanding debt when the net present value savings (net of issuance costs and any other cash contribution), as a percentage of the refunded bonds is at least 3%. In evaluating any potential refunding, the School System will also consider the current market conditions, the term to call date and in the case of an advance refunding and future debt plans. Also, the School System may consider refunding outstanding debt (excluding general obligation bonds) when they wish to change the amortization schedule of the outstanding debt or to remove restricted bond covenants on existing outstanding debt.

7. DEBT RETIREMENT

Generally, borrowings by the School System should be of a duration that does not exceed the economic life of the capital improvement that it finances and should be structured to minimize interest cost. The School System should also structure the repayment of debt to consider future financing needs and debt service requirements. The School System should design the repayment of debt so as to recapture rapidly its credit capacity for future use.

8. FULL DISCLOSURE

The School System shall follow a policy of full disclosure in financial reporting and with the preparation of a bond prospectus.

9. LEGAL COMPLIANCE

When issuing debt, the School System shall comply with all legal requirements, including the continuing disclosure requirements. This compliance includes adherence to local, state and federal legislation and bond covenants.

More specifically, the Chief Financial Officer is responsible for maintaining a system of record-keeping and reporting to meet the arbitrage rebate compliance requirements of the federal tax code. This effort includes tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law, and remitting any rebatable earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the School System's outstanding debt issues. Additionally, general financial reporting and certification requirements embodied in bond covenants are monitored to ensure that all covenants are complied with.

The School System will comply with Amended SEC Rule 15c2-12 (the "Rule") by providing secondary market disclosure for all long-term debt obligations, which are subject to the Rule. As required, the School System will submit annual financial information to all nationally recognized municipal securities repositories pursuant to the Rule, on a timely basis.

10. CREDIT RATINGS

The Chief Financial Officer is responsible for maintaining relationships with the credit rating agencies that assign ratings to the School System's various debt obligations. This effort includes providing periodic updates on the School System's general financial condition along with coordinating meetings and presentations in conjunction with a new debt issuance.

Credit ratings are the rating agencies' assessment of the School System's ability and willingness to repay debt on a timely basis. Credit ratings are an important indicator in the credit markets and can influence interest rates the School System must pay. Each of the rating agencies believes that debt management is a positive factor in evaluating issuers and assigning credit ratings. Therefore, implementing debt management practices will be viewed positively by the rating agencies and could influence the School System's credit rating and ultimately lower borrowing costs.

When the School System issues bonds, it will consider insuring the bonds, which essentially results in the highest bond rating possible which may result in lower interest costs.

11. RELATIONSHIP WITH CAPITAL IMPROVEMENT PROGRAM (CIP)

All bond issue requests shall be coordinated by the Finance Department during the annual budget process. Requests for the issuance of new bonds must be identified during the Facility Construction and Improvement process.

12. COMPETITIVE FINANCING

The School System generally will conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility or the use of an unusual or complex financing or security structure.

13. USING FINANCIAL SPECIALISTS

The School System may employ outside financial specialists to assist it in developing a bond issuance strategy, preparing bond documents, and marketing bonds to investors.

14. DELEGATION AND AUTHORITY

The School Board shall delegate the responsibility for managing the School System's debt program to the Superintendent who shall further delegate to appropriate staff members.

DFK – Gifts and Bequests

Last Reviewed: April 23, 2015

The School System may receive donations from any source and shall use these for the overall benefit of the educational program in the system. The school system may also accept grants that benefit specific schools or programs. Individual schools may also accept gifts that will assist in furthering school strategic plans. All such donations to the individual schools must include required documentation as dictated by the Student Activity Fund Accounting Procedures Manual (SAF Manual) in Section 4.7.

Individual school PTAs, booster organizations or foundations may receive gifts or donations on behalf of the school. Such funds may be used to purchase goods or materials on behalf of the school, provided that such purchases are approved by the principal and comply with school system specifications for facilities, equipment, software or instructional materials. PTAs, school foundations or booster organizations may donate funds directly to the school activity fund for use in the school. Such funds may not be used to hire school system employees. However, community experts or coaches engaged to support extra-curricular programs outside of the regular school day may be hired with such funds. Further provisions for donations from booster organizations are specifically outlined in Policy LEC.

DG – Depository of Funds

Last Reviewed: March 17, 2016

The Board of Education shall review the services offered by local banks on a competitive bid basis before selecting a bank(s) to handle the checking accounts for school lunch, general, building and sinking funds.

DH – Bonded Employees

Last Reviewed: June 17, 2015

Before taking office, the Superintendent must provide the Board of Education with an honesty and fidelity bond in the face amount of $100,000 made payable to the Board. Such bond shall remain in effect during the Superintendent's term of office. The cost of such bond shall be an expense of the Board.

DI – Student Activity Funds

Last Reviewed: April 21, 2016

School principals are responsible for the management of all funds involving school activities. Each principal is authorized to establish a bank account in the name of the school by requesting the Superintendent's authorization to the bank to initiate such an account. Such bank account shall be used as the depository for all receipts for local school activities. Any change to the bank account which affects authorized signatures, direct or automatic debits to the account or similar matters requires the specific authorization of the Superintendent to the bank. Any requests for establishing a bank account or for making changes to a bank account should be directed to the School Based Accounting Unit.

All proposed Student Activity Fund (SAF) purchases and all payments must be authorized by the principal, in writing, using the adopted SAF Requisition for Purchase.

Management of student activity funds requires strict compliance with the Student Activity Fund Accounting Procedures Manual (SAF Manual).

Each local school which either receives or expends any funds not accounted for in the School System's central offices must maintain their Student Activity Funds according to procedures set forth in the SAF Manual using the

accounting system adopted by the District.

Each principal shall make a monthly report of all receipts and disbursements to the Superintendent or designee(s).

DIA – Accounting System
Last Reviewed: June 17, 2021

The financial accounting and reporting system used by the Board of Education shall be in accordance with the requirements of the Georgia Department of Education Financial Review Division, the Georgia Department of Audits and Accounts and/or other appropriate regulatory agencies.

The Superintendent shall present to the Board a monthly financial report. An Annual Comprehensive Financial Report (ACFR) will be completed within six months of the end of the fiscal year and will be presented within one month of completion.

DIBA – Fund Balance
Last Reviewed: March 17, 2016

The Board recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity of the school district and is fiscally advantageous for both the district and the taxpayer. This policy establishes guidance concerning the desired level of year end fund balance to be maintained by the district and the management of fund balance levels and is applicable only to the General Fund of the School District.
Fund balance is a measurement of available financial resources defined as the difference between total assets and total liabilities in each fund.

The Governmental Accounting Standards Board (GASB) Statement 54 distinguishes fund balance classified based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Beginning with the most binding constraints, fund balance amounts will be reported in the following classifications:

1. Non spendable Fund Balance – Fund balance reported as “non-spendable” represents fund balance associated with inventory, prepaid items, or long-term receivables. Non spendable indicates that the respective resources are not available to be spent in any way due to their very nature and, or their lack of availability.
2. Restricted Fund Balance – Fund balance reported as “restricted” represents amounts that can be spent only on the specific purposes stipulated by law through constitutional provisions or enabling legislation or by the external providers of those resources.
3. Committed Fund Balance – Fund balance reported as “committed” includes amounts that can be used only for the specific purposes determined by a formal action of the Board. The only way “committed” funds can be removed or changed is by a formal action of the Board. The Board will maintain a committed fund balance per the below descriptions.
    a. Working Capital Reserve
    This will be established based upon 5% of annual budgeted expenditures and is intended to be permanent in nature and not subject to draw down.
    b. Catastrophic Event Reserve
    This reserve will also be established based upon 5% of budgeted annual expenditures and may be drawn down in the event of unanticipated catastrophic events.
    c. Revenue Stabilization Reserve
    This will be established based upon 5% of budgeted annual expenditures and may be drawn down in the event of a decrease in the property tax digest or reduction to state funding.

4. Assigned Fund Balance – Fund balance reported as "assigned" represents amounts intended to be used for specific purposes, but not meeting the criteria to be reported as committed or restricted fund balance. At fiscal year-end, any appropriation of existing fund balance to eliminate a projected budgetary deficit in the next year's budget is considered to be an assignment of fund balance.
5. Unassigned Fund Balance - Fund balance reported as "unassigned" represents the residual classification of fund balance and includes all spendable amounts not contained within the other classifications.

Except as provided in Paragraph #3, Committed Fund Balance, the Chief Financial Officer through the Superintendent will have the authority under this policy to assign funds for particular purposes as described in the background section.
When an expenditure is incurred that would qualify as an expenditure of either Restricted or Unrestricted fund balance those expenditures will first be applied to the Restricted Fund Balance category. When expenditures are incurred that would qualify as a use of any of the Unrestricted Fund Balance categories (Committed, Assigned, Unassigned), those expenditures will be applied in the order of Assigned first, then unassigned, and then Committed.
Funds may be assigned for other purposes as determined by the Board.

DIC – Inventories
Last Reviewed: October 22, 2021

The Board of Education shall establish and maintain a property control system for equipment and furniture located in the schools and other areas under the jurisdiction and operation of the Board. Its purpose shall be to ensure the implementation and maintenance of adequate controls to account for the procurement, location, custody, and security of equipment, inventory, and other property purchased with District funds or donated to the District. The Superintendent shall develop appropriate Operating Guidelines to implement this policy.

Each principal or designee for school-based sites or administrative head for non-school buildings will be responsible for maintaining a real-time, accurate, perpetual inventory of equipment and furniture in the Board of Education's Enterprise Resource Planning (ERP) software system. Personnel shall maintain inventory records as needed for tracking, auditing, and completing required reporting in accordance with district, state, and federal requirements.

DICA – Replacement of School Property Lost Due to Theft, Vandalism, or Natural Causes
Last Reviewed: October 22, 2021

The Board of Education authorizes the establishment of a program for the replacement of equipment and furniture in the District lost due to theft, vandalism, or natural causes. The Superintendent will develop Operating Guidelines for this policy.

The Property Control Department shall maintain records of all district-owned items declared:

1. Lost – due to natural causes or misplaced
2. Stolen – due to theft
3. Damaged – due to vandalism

These items shall be appropriately deleted from the district's system upon the approval of the Director of Auxiliary Services.

No damaged property shall be discarded without the approval of the Director of Auxiliary Services. The Maintenance Department shall be responsible for declaring a damaged item unrepairable, at which time the principal/lead administrator of the facility may request a replacement of the item. The Property Control Department will determine the process or department responsible for replacing the item.

The employee shall report the loss to the principal/lead administrator of the facility where the loss occurs. The principal/lead administrator will then immediately report the loss to the Property Control Department.

If the item is deemed stolen, a copy of the police report shall be attached and submitted to the Property Control Department along with the Stolen/Damaged Property Report Form.

DID – Audits
Last Reviewed: January 14, 2020

PURPOSE
The internal audit department is an independent appraisal function established within the School System to examine and evaluate the effectiveness, efficiency and economy of its activities as a service to management, and in fulfillment of its obligation to the Superintendent and the Fulton County Board of Education. Functionally, the Director of Internal Audits reports to the Board and administratively to the Superintendent.

OBJECTIVE
The objective of the internal audit function is to assist all levels of management of the school system in the effective discharge of their responsibilities by providing independent analysis, appraisals, recommendations, advice, and information concerning the activities reviewed and by promoting effective control at a reasonable cost.

AUTHORITY
In order to accomplish the assigned task, the director of the internal audit function is authorized by the Superintendent and Board to direct a broad, comprehensive audit work plan within the school system. This includes the authority to perform independent audits, examinations and investigations of all financial records, operations, and affairs of the school system.

Independence is essential to the effectiveness of the audit function; therefore, to the extent allowed by law the director of this function and their authorized representatives are authorized to have full and unrestricted access to the Superintendent, all school system functions, records, property, and personnel relevant to any function under review.

Objectivity is essential to the audit function. Therefore, internal audit staff does not develop or implement procedures, prepare records, or engage in any other activity, which it would normally review and appraise when such activity could reasonably be construed to compromise the independence of the auditor. The internal audit staff's objectivity need not be adversely affected, however, by determining and recommending standards of control to be applied in the development, or improvements to be made to the control environment, of the systems and procedures being reviewed.

RESPONSIBILITY
To fulfill the responsibilities of the audit function, the director of this function shall (1) prepare for Board review an Internal Audit Work Plan prior to the beginning of the fiscal year that sets forth audit objectives and planned audit coverage, (2) issue a written report of results, conclusions and recommendations of audit activities to the Superintendent, Board, and appropriate management. On a quarterly basis, the director of the internal audit function will present a summary of the internal auditor's actual activities, highlighting significant findings, recommendations and status reports on items for corrective action.

To obtain optimum results from the internal audit department, the Superintendent will create an atmosphere conducive to an effective audit function by (1) providing unrestricted access to all phases of operations, (2) ensuring that all levels of management understand the importance of the audit function, and (3) requiring that

each audit results in a written report, audit findings and recommendations are responded to on a timely basis, and timely corrective actions are completed as stated in the response.

DJD – Travel Expense Reimbursements

Last Reviewed: June 17, 2021

School System personnel who are authorized to travel within the system as part of their assigned duties shall be reimbursed in accordance with policies of the Georgia Board of Education.

Reimbursement for expenses incurred by employees for in-service work and/or professional conferences shall be made according to the administrative procedures which accompany this policy.

Reimbursement for such expenses must have approval of the employee's immediate supervisor and the Superintendent or a designee.

The Board of Education may assist in defraying expenses of other persons who devote all or part of their time to educational service for the students of the system.

Reference: Financial Management for Georgia Local Units of Administration Section V Chapter V 6, SOG Statewide Travel Policy, SOG Statewide Policy for Other Meals and Incidental Expenses for Authorized State and Non-State Employees

DJE – Purchasing

Last Reviewed: October 21, 2021

Authority to obligate System funds to an agency outside of the System is vested in the Fulton County School Board of Education ("School Board") and administered by the Superintendent and his/her designee(s). All such purchases and/or contracts shall be awarded contingent upon an appropriation having been made and covered by unrestricted cash balances in the appropriate fund account.

The Board of Education, through its Executive Director of Contracting or other designees, shall make all purchases for equipment, supplies, materials, services, rents or leases as necessary for the operation of the School System. The Executive Director of Contracting or designee shall enter into purchase agreement(s) for replacement building construction, modification or rehabilitation of system facilities. All purchases shall be strictly in accordance with the policies, rules, and regulations of the Fulton County Board of Education, the State Board of Education, and in compliance with federal and Georgia laws. Agreement(s) for services or utilities from government agencies are exempted from the competitive bidding requirements. Legal services, financial advisors, organization memberships for the district, and any special consulting services are exempted from the competitive bidding requirements but are required to be recommended by the Superintendent and approved by the Board according to the Approval Limits outlined in the corresponding procedure. All other services will be solicited in accordance with Operating Guideline DJE – Purchasing in the same manner as other purchases.

The following types of purchases are strictly prohibited by Fulton County Schools:

1. Goods or services not directly related to job responsibilities or other official Fulton County Schools' business (i.e. personal purchases);

2. Alcoholic beverages or products;

3. Tobacco products;

4. Membership at wholesale warehouses and shopping clubs (e.g. Sam's, Costco, Amazon Prime).

Purchasing Cards (P-Cards)/Corporate Cards

The Executive Director of Contracting or designee may issue government purchasing cards and/or corporate cards to elected members of the Board of Education, division heads, or school/department heads. The card shall be used solely for the purpose of purchasing items and services that are directly related to the duties of the Fulton County Board of Education and Fulton County Schools.

Prior to the use of the purchasing and/or corporate card, the authorized user shall sign and accept an agreement with Fulton County Schools that they will use such cards only in accordance with the policies and procedures of Fulton County Schools' Purchasing/Corporate Card Program. There shall be a per transaction limit of $2,499.00 on the purchasing and corporate cards.

In addition to the purchases above, the purchasing cards and/or corporate cards may not be used to purchase the following items:

1. Data plans, software, or applications (apps) for non-district issued devices, including, but not limited to, smart phones, laptop computers, and tablets;
2. Cash advances;
3. Gift cards, stored value cards, calling cards, and similar products;
4. Entertainment (e.g. in-room movies for District employees traveling on business);
5. Mechanical repairs and/or maintenance for State-owned, District-owned, or rental vehicles.

The purchasing/corporate card program shall be administered by the Executive Director of Contracting or other designees. The Executive Director of Contracting or designees shall conduct a quarterly review of the purchasing/corporate card program to ensure that purchases made are related to the duties of Fulton County Board of Education and Fulton County Schools.

Cardholders, program users, or supervisors/approving officials who knowingly, or through willful neglect, fail to comply with the purchasing/corporate card program may be subject to suspension or termination of account privileges or other disciplinary action, up to and including termination of employment and other civil or criminal penalties to the fullest extent of the law.

All purchases from budgeted funds at or above $100,000.00 shall have the approval of the Board prior to purchase. Purchases at or above $100,000.00 should not be divided in order to avoid the requirement of School Board approval.

Multi-year agreements with vendors are permissible but must comply with all applicable federal and state laws as well as School Board policies and procedures. Further, any renewal of a multi-year agreement must have the approval of the School Board prior to the execution of the renewal for each year that the agreement is renewed.

Emergency purchases $100,000.00 or greater may be made if critical to the continued operation of the office or District upon approval by the Superintendent with timely notification to all Board members. Such approval shall be affirmed at the next Board meeting.

The term "budgeted funds" is defined to include student activity funds.

DJEC – Asset Management
Last Reviewed: October 22, 2021

The Fulton County School Board shall establish and maintain a system designed to appropriately classify, account for, and track the district's assets.

Assets are non-consumable items owned by the district that have a cost of at least $5,000 (or at least $100,000 for buildings) and a useful life of greater than one year. It is a resource that the district owns with the expectation that it will provide a future benefit for district operations.

These items will be assigned an asset number and tracked in the district's asset detail ledgers. These detail ledgers will contain the following asset information:

1. Asset descriptions which include any applicable physical identifiers
2. Cost or estimated fair value at acquisition
3. Purchase date
4. Funding Source
5. Asset Tag Number
6. Asset Status
7. Asset location
8. Serial number information
9. Barcode information that can be scanned for tracking purposes

Each location's school principal and/or department administrator will have delegated responsibility for the control of equipment and assets assigned to their individual location. This responsibility includes tracking these assets and then conducting a physical asset count at least once per fiscal year. They must subsequently certify that the physical assets in their location have been reviewed, and they must prepare an explanation for any variance between observed assets and those listed on the database printout. A summary of all unlocated assets must be prepared and submitted to the Property Control Department per DJEC Operating Guidelines.

DJEI – Vendor Relations/Fair Employment Clause
Last Reviewed: April 23, 2015

Decisions on vendor selection will be based solely upon task-related criteria and merit, free of negative bias regarding race, handicap, color, religion, sex, national origin, age, disability or military service.

DK – Contracts for or on Behalf of Students
Last Reviewed: April 23, 2015

Each principal shall have the authority to enter into contracts and to sign checks for goods and services to be paid for out of the school's student activity funds. Checks for amounts of $10,000 or above, as well as any check payable to the principal, will require a counter signature by an Area Superintendent. Principals are responsible for the management of their schools' student activity funds. Student activity funds shall be deposited into bank accounts authorized by the Superintendent.

Disbursements out of the student activity fund may be made only upon the authorization of the principal. All receipts and disbursements must be documented in accordance with the Student Activity Fund Accounting Procedures Manual (SAF Manual).

Each principal shall make a monthly report of all receipts and disbursements to the Superintendent or designee(s).

The Superintendent or designee(s) shall develop and maintain the procedures necessary to implement this policy in accordance with any applicable laws.

Student activity funds are budgeted funds and are subject to the procurement process outlined in Policy and Operating Guideline DJE.

DN – Surplus Funds
Last Reviewed: March 17, 2016

The Superintendent or designee is authorized to make deposits to or withdrawals in the following investments on behalf of the Board of Education and in accordance with the applicable laws, policies and procedures.

Local Government Investment Pool

All local Government Investment Pool transactions shall be wired to/from the demand accounts of the Board according to the certification and instructions of the Superintendent or designee.
Notification of change in the above state authorizations shall be made by a cancellation or replacement resolution sent to Fiscal Division, Georgia Department of Administrative Services. Until notification of such change is received by the Fiscal Division, this shall remain in full force and effect.

Other Types of Authorized Investments

- Bonds or obligations of counties, municipalities, school districts or other political subdivisions of the State of Georgia
- Bonds or obligations of the State of Georgia
- Bonds or other obligations of the United States or of subsidiary corporations of the United States Government fully guaranteed by such government.
- Obligations of agencies of the United States Government issued by the Federal Land Bank, the Federal Home Loan Bank, Federal Intermediate Credit Bank or Central Bank for Cooperatives
- Bonds or other obligations issued by any public housing agency or municipality in the United States, provided they are fully secured as to the payment of both principal and interest.
- Certificates of deposit of national or state banks, federal savings and loan associations located within the State of Georgia which have deposits insured by the Federal Savings and Loan Insurance Corporation; provided, however, that the portion of such certificates of deposit in excess of the amount insured, if any, shall be secured by deposit with the Federal Reserve Bank of Atlanta, Georgia, of one or more of the following securities in an aggregate principal amount at least equal to 110% of the amount of such excess: direct and general obligations of the State of Georgia, or of any county or municipality in the State of Georgia, obligations of the United States or subsidiary corporations of the United States Government as described above, obligations of the agencies of the United States Government described above, bonds, obligations or project notes of public housing agencies, urban renewal agencies or municipalities
- State of Georgia Local Government Investment Pool
- Agreements for the sale and repurchase for any of the securities enumerated above.

DO – Disposal of School Property
Last Reviewed: November 18, 2021

Disposal of Surplus Equipment and Other Items (except Real Estate)

The Superintendent shall establish Operating Guidelines for the disposal of surplus equipment and other non-real estate items. Operating Guidelines shall provide procedures for disposal of these items in the manner most advantageous to the School System and shall conform to the laws, rules, and regulations of the State of Georgia governing such matters.

Equipment purchased with federal grant funds shall be disposed of only in accordance with the terms of the grant and applicable federal law and regulations. Without limiting the foregoing, equipment purchased through the federal E-Rate program may be disposed of no sooner than five (5) years after installation; or may be transferred to another eligible entity no sooner than three (3) years after purchase; in accordance with Universal Service Administrative Co. (USAC) rules.

Disposal of Surplus Real Estate

When the Board of Education determines that any real property is no longer needed for school purposes, it may sell, convey, or exchange such property in accordance with the procedures provided in O.C.G.A. § 20-2-520 and Operating Guideline DO. Prior to any outright sale of real property, the Board shall by resolution declare that such property is not necessary or convenient for school purposes in accordance with State law. Real property and facilities which have not been used by the School System for the previous two (2) years and which are not included in the School System's five-year educational facilities plan shall be made available for use by local charter schools under the purview of the Board in accordance with the terms and procedures outlined in O.C.G.A. § 20-2-2068.2.

Exchange of Property

Surplus real estate may be exchanged for real estate or a combination of real estate and other considerations of like or greater value, as determined by a licensed, independent, third-party appraiser.

Reporting to and Approval by the Board

Disposal of all non-realty capital assets valued at more than $100,000 should be, and disposal of all permanent interests in real estate at any value, shall be reported to and approved by the Board. The Operating Guidelines will provide procedures for reporting on the disposal of other items to the Board.

DOP – Employee Pension Fund

Last Reviewed: December 27, 2021

This Funding Policy is a statement of the Fulton County Board of Education's objectives in funding the benefits to be paid by the Fulton County Schools Employees' Pension Fund. It sets forth the strategy that the Fulton County Board of Education will use to determine the contributions needed to achieve those objectives.

Fulton County Board of Education's principal objectives are to:

1. Ensure the Pension Fund has sufficient assets on hand to pay all benefits due.
2. Minimize the annual volatility of budgeted contributions.
3. Provide for equity among different generations of taxpayers with respect to bearing the costs of the benefits.
4. Ensure all statutory funding requirements are satisfied.

In order to achieve the objectives of this Funding Policy, the Fulton County Board of Education will base its contributions to the plans on Actuarially Determined Employer Contributions ("ADEC") prepared annually in compliance with all applicable Actuarial Standards of Practice. In order to reduce the existing and any future unfunded liability, the Fulton County Board of Education may consider funding the plan in excess of the

minimum for any specific budget year. The ADEC will be determined using the following funding method elements:

1. The Entry Age Normal actuarial cost method will be used to determine the Normal Cost (the cost of benefits allocated to each year of employment) and the Actuarial Accrued Liability (the cost of benefits allocated to all past years of employment). The Entry Age Normal actuarial cost method has been selected because it allocates costs over an active member's working lifetime on a level-percent of pay basis.
2. In order to minimize the impact of investment volatility on the ADEC, an Actuarial Asset valuation method will be used that recognizes market gains or losses over a 5-year period in equal installments. A market gain or loss arises when the actual rate of return on the plan's investments is higher or lower than the assumed interest rate.
3. The plan currently has an Unfunded Actuarial Accrued Liability (UAAL), meaning that the Actuarial Accrued Liability is not fully covered by the Actuarial Value of Assets. The goal of the amortization policy is to achieve 100% funding over a period of time that provides for intergenerational taxpayer equity while minimizing contribution volatility. The UAAL will be amortized in accordance with Official Code of Georgia Annotated Section 47-20-10, which currently requires ~~that~~ a change in the UAAL be amortized over a closed period that ranges from 10 to 30 years, based on the source of the change. The amortization payment will be calculated as a level dollar amount.
4. In order that the Fulton County Board of Education knows the amount of the ADEC for a fiscal year before the budget for that fiscal year has been finalized, the ADEC will be determined based on an actuarial valuation performed as of June 30th of the calendar year prior to the calendar year in which the fiscal year begins. To illustrate, the June 30, 2020 actuarial valuation will determine the ADEC for the 2021-2022 fiscal year. The ADEC will include an interest adjustment to reflect the timing between the actuarial valuation date and the expected date on which the ADEC will be paid.

This Funding Policy will be reviewed by the Fulton County Schools Employees Pension Fund Board and the Fulton County Board of Education at least annually as part of the normal budgetary process, and will be updated following changes in the actuarial methods or assumptions, plan changes, changes in the statutory minimum required contribution, or any other events that result in either the Actuarial Accrued Liability or the Actuarial Value of Assets changing by more than 20% from one actuarial valuation date to the next. A comprehensive review of this Funding Fund Policy will be conducted by the Fulton County Schools Employees' Pension Board and the Fulton County Board of Education tri-annually in conjunction with the actuarial investigation required for submission to the State Auditor.

Legal Reference: O.C.G.A. § 47-20-10.pdf

OPERATING GUIDELINES

DIA – Accounting System

Last Reviewed: June 17, 2021

The Fulton County Board of Education, Georgia (the "School System") was established under the laws of the State of Georgia and is governed by an elected seven-member board (the "Board"). Board members are elected by the public. The School System provides public education throughout Fulton County, Georgia, excluding the City of Atlanta, Georgia.

Summary of Significant Accounting Policies

The financial statements of the School System have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting.

The most significant of the School System's accounting policies are described below.

Reporting Entity

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the School System consists of all funds, departments, boards, and agencies that are not legally separate from the School System. More specifically, the Board has the authority to make decisions, the power to approve selection of management personnel, the ability to significantly influence operations, and the primary accountability for fiscal matters.

Component units are legally separate organizations for which the School System is financially accountable. The School System is financially accountable for an organization if the School System appoints a voting majority of the organization's governing board and (1) the School System is able to significantly influence the programs or services performed or provided by the organizations; or (2) the School System is legally entitled to or can otherwise access the organization's resources; the School System is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the School System is obligated for the debt of the organization. Component units also may include organizations that are fiscally dependent on the School System in that the School System approves the budget, levies their taxes, or issues their debt and also has a financial benefit or burden relationship with the School System.

The School System reports one blended component unit as follows:

Fulton County School Employees' Pension Fund (the "Pension Trust Fund") - The Pension Trust Fund is governed by a committee of the Board of Education, known as the "*Pension Board*." Although the Pension Trust Fund is legally separate from the School System, the Pension Trust Fund is reported as a part of the primary government because its primary purpose is to provide retirement benefits to the employees of the School System and because the Pension Trust Fund is fiscally dependent on the School System. Separate financial statements of the pension trust fund can be obtained from the Retirement Services office at 6201 Powers Ferry Road, NW Atlanta GA 30339.

Charter Schools – The reporting entity includes charter schools. Charter schools were created by the Georgia General Assembly to increase student achievement through academic and organizational innovation by encouraging local school systems to utilize the flexibility of performance-based contract known as a "charter."

Pursuant to Official Code of Georgia Annotated (O.C.G.A.) §20-2-2060, et seq. charter schools are considered public schools and are entitled to be treated no less favorably than traditional system schools, unless otherwise provided by law. The source of funding for charter is established by O.C.G.A. §20-2-2068-1.

Charter schools are organized as non-profit corporations under Georgia law and may apply for federal tax-exempt status as a "*Not for Profit Organizations*" pursuant to Internal Revenue Code Section 501(c)(3).

Because the major portion of the funding for the charter schools comes through the School System, the School System is considered financially accountable for the charter schools. However, the financial activities of the School System's locally approved charter schools have not been presented discretely because they are not deemed to be material to the district individually or in the aggregate.

School System has the following charter schools:

Amana Academy
285 South Main Street
Alpharetta, GA 30009

Chattahoochee Hills Charter
9670 Rivertown Road
Chattahoochee Hills, GA 30213

Hapeville Career Academy
6045 Buffington Road
Union City, GA 30349

The Main Street Academy
2861 Lakeshore Drive
College Park, GA 30337

KIPP South Fulton Academy
286 East Washington Ave
East Point, GA 30344

Fulton Academy of Science & Technology (FAST)
11365 Crabapple Road
Roswell, GA 30075

Skyview High School
5134 Old National Highway
College Park, GA 30349

Separate audited financial reports are available for each charter school and are available by contacting the above charter schools.

The School System is not considered a component unit of any other governmental reporting entity.

Basis of Presentation

The School System's basic financial statements are collectively comprised of the government-wide financial statements, fund financial statements, and notes to the basic financial statements. The government-wide statements focus on the School System as a whole, while the fund financial statements focus on major funds. Each presentation provides valuable information that can be analyzed and compared between years and between governments to enhance the information's usefulness.

Government-wide Financial Statements – The government-wide financial statements include the Statement of Net Position and the Statement of Activities. These statements report financial information for the School System as a whole. Fiduciary funds are not presented in the government-wide financial statements. Eliminations have been made to minimize the double counting of internal activities.

The Statement of Net Position presents the School System's non-fiduciary assets, deferred outflows of resources, deferred inflows of resources, and liabilities, with the difference reported as net position. Net position is reported in three categories:

The Statement of Net Position presents the School System's non-fiduciary assets, deferred outflows of resources, deferred inflows of resources, and liabilities, with the difference reported as net position. Net position is reported in three categories:

1. Net investment in capital assets consists of the School System's total investment in capital assets, net of accumulated amortization/ depreciation, and reduced by outstanding debt obligations related to those capital assets. In addition, deferred outflows/inflows of resources that are attributable to the acquisition, construction, or improvement of capital assets or related debt are included in Net Investment in Capital Assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included as a component of net investment in capital assets.

2. Restricted net position consists of resources for which the School System is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties or imposed by law through constitutional provisions or enabling legislation.

3.Unrestricted net position consists of resources not meeting the definition of the two preceding categories. Unrestricted net position often has constraints on resources imposed by management which can be removed or modified.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the School System's governmental activities. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to a particular function. The School System does not allocate indirect expenses to functions in the Statement of Activities.

The Statement of Activities report the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report tuition, fees and other charges to users of the School System's services; (2) that are restricted to meeting the operational or capital requirements of a particular program. These revenues are subject to externally imposed restrictions to these program uses. To identify which function program revenue pertains to, the determining factors for c*harges for services* is which function *generates* the revenue. For *grants and contributions*, the determining factor is to which function the revenues are restricted. Revenues not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements - The School System segregates transactions related to certain School System functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the School System at this more detailed level. Fund financial statements are provided for governmental and fiduciary funds.

Major individual governmental funds are reported in separate columns.

The School System reports the following major governmental funds:

> ***The General Fund*** – The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund's fund balance is available to the School System for any purpose provided it is expended or transferred according to the general laws of the State of Georgia.

The 2017 SPLOST Capital Projects Fund – This fund accounts for the education special purpose local option sales tax as authorized in 2017 and is being used primarily for acquiring school sites, constructing and equipping new school facilities, and renovating existing facilities.

Fiduciary Funds - The School System reports the following fiduciary fund types:

Pension Trust Fund – This fund accounts for pension benefits within a defined benefit pension plan, for School System employees not covered by the Teachers Retirement System of Georgia as well as some employees who were employed prior to July 1, 1988, who transferred to the Teachers Retirement System of Georgia, but retained certain benefit guarantees in the local plan.

Measurement Focus

Government-wide Financial Statements - The government-wide and fiduciary fund financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the School System are included on the Statement of Net Position. The Statement of Activities reports revenues and expenses.

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared.

Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

The pension trust fund type is accounted for on a flow of economic resources measurement focus on the fund financial reporting level. All assets and all liabilities associated with the operation of this funds are included on the Statement of Net Position. The Statements of Changes in Fund Net Position presents increases (i.e., additions) and decreases (i.e., deductions) in net total assets.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, the governmental funds use the modified accrual basis of accounting. Fiduciary funds are reported on the accrual basis at the fund reporting level. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues- Exchange Transactions - Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified

accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the School System, the phrase "available for exchange transactions" means expected to be collected within 60 days of fiscal year-end.

Revenues- Non-exchange Transactions - Non-exchange transactions in which the School System receives value without directly giving equal value in return, include sales taxes, property taxes, grants and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the fiscal year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the School System must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the School System on a reimbursement basis.

The State of Georgia reimburses the School System for teachers' salaries and operating costs through the Quality Basic Education (QBE) Formula Earnings program. State of Georgia law defines the formula driven grant that determines the cost of an academic school year and the State of Georgia's share in this cost. Generally**[,]** teachers are contracted for the school year (July 1 – June 30) and paid over a twelve month contract period. In accordance with the requirements of the enabling legislation of the QBE program, the State of Georgia reimburses the School System over the same twelve**[-]**month period in which teachers are paid, funding the academic school year expenditures. At June 30, the amount of teachers' salaries incurred but not paid until July and August of the subsequent fiscal year are accrued as the State of Georgia has only postponed the final payment of their share of the cost until the subsequent appropriations for cash management purposes. By June 30 of each fiscal year, the State of Georgia has a signed appropriation that includes this final amount, which represents the State of Georgia's intent to fund this final payment. Based on guidance in Governmental Accounting Standards Board (GASB) Statement No. 33, paragraph 74, the State of Georgia recognizes its QBE liability for the July and August salaries at June 30, and the School System recognizes the same QBE as a receivable and revenue, consistent with symmetrical recognition.

On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days of fiscal year-end), with the exception of federal and state grants which are considered available if collected within 180 days.

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: property taxes, sales taxes, state Quality Basic Education (QBE) revenue, and federal and state grants. All other revenue items are considered to be measurable and available only when the School System receives cash.

Unearned Revenue - Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Expenses/Expenditures - On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

Assets, Liabilities, and Fund Equity

Cash, Cash Equivalents, and Investments - Cash and cash equivalents consist of cash on hand, in demand deposits, investments in the State of Georgia Local Government Investment Pool (Georgia Fund 1) as well as short-term investments with a maturity date within three months of the date acquired by the School System. Time deposits are classified as cash and cash equivalent without regard to maturity date. Official Code of Georgia Annotated (OCGA) §45-8-14 authorizes the School District to deposit its funds in one or more solvent banks, insured Federal savings and loan associations or insured chartered building and loan associations.

Investments - The School System can invest its funds as permitted by OCGA §36-83-4. In selecting among options for investment or among institutional bids for deposits, the highest rate of return shall be the objective, given equivalent conditions of safety and liquidity.

Investments made by the School System in nonparticipating interest-earning contracts (such as certificates of deposit) and repurchase agreements are reported at cost. Participating interest-earning contracts and money market investments with a maturity at purchase of one year or less are reported at amortized cost. All other investments are reported at fair value.

For accounting purposes, certificates of deposit are classified as investments if they have an original maturity greater than three months when acquired.

The School System operates a cash pool which pools cash across funds to facilitate disbursements and maximize interest earnings. Dependent upon proper market circumstances the various funds (with the exception of the Pension Fund) will purchase investments to generate incremental income under Board Policy DN - Surplus Funds. classification of the investment will be dependent upon its characteristics. The Pension Fund is a fiduciary fund of the District governed by a committee of the Board of Education known as the Fulton County Schools Employees' Pension Fund (FCSEPF) Pension Board. The Fund is invests in a variety of asset classes and investment types governed by a separate investment policy adopted by the FCSEPF Board. The investments are classified dependent upon type and characteristic.

Receivables **-** Receivables consist of amounts due from property and sales taxes, grant reimbursements due on Federal, State or other grants for expenditures made but not reimbursed and other receivables disclosed from information available. Receivables are recorded when either the asset or revenue recognition criteria has been met. All trade and property tax receivables are reported net of an allowance for uncollectibles, where applicable.

Interfund Balances - On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/interfund payables." These amounts are eliminated in the governmental activities column of the Statement of Net Position.

Consumable Inventories - On the government-wide financial statements and at the fund financial reporting level, inventories are presented at cost using the weighted average cost method and are expensed when used (i.e., the consumption method). Donated food commodities are presented at fair value.

Prepaid Items - Payments made to vendors for services that will benefit future accounting periods are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the

expenditure/expense in the fiscal year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reported as nonspendable, as this amount is not available for general appropriation.

Capital Assets - Capital assets are those assets that generally result from expenditures in governmental funds. The School System reports these assets in the governmental activities column of the government-wide Statement of Net Position but does not report these assets in the government fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the fiscal year. Donated capital assets, donated works of art, historical treasures and similar assets, and capital assets received in a service concession arrangement are recorded at their acquisition values as of the date received. Disposals are removed at recorded cost. Improvements to capital assets are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed. The School System does not capitalize book collections or works of art.

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets.

Amortization/depreciation is computed using the straight-line method [and is used to allocate the actual or estimated historical cost of capital assets over estimated useful lives.

Capitalization thresholds and estimated useful lives of capital assets reported in the government-wide statements are as follows:

Asset Class	Estimated Useful Lies	Capitalization Threshold
Land	N/A	All
Construction in Progress	N/A	$100,000
Buildings and improvements	15-50 years	$100,000
Machinery and equipment	5-15 years	$5,000
Vehicles	5-15 years	$5,000
Intangible assets, other than software	20 years	$1,000,000
Software	3-10 years	$1,000,000
Right-to-Use Assets	Based on years of underlying asset	Based on threshold of underlying asset
Subscription Based Technology Arrangements	3-10 years	$1,000,000

At the inception of capital leases at the governmental fund reporting level, expenditures and an "other financing sources" of an equal amount are reported at the net present value of future minimum lease payments.
Net Pension Assets - The amount reported as net pension assets is the cumulative difference between annual pension cost and the School System's contributions to the Fulton County School Employees Pension Plan.

Deferred Outflows/Inflows of Resources - In addition to assets, the statement of financial position will report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of resources that applies to a future period(s) and therefore will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of resources that applies to a future period(s) and therefore will not be recognized as an inflow of resources (revenue) until that time.

Compensated Absences - Vacation benefits and sick leave are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. All compensated absence liabilities include salary-related payments, where applicable.

The total compensated absence liability is reported on the government-wide financial statements. A liability for these amounts is reported in the governmental fund financial statements only if they have matured, for example, as a result of employee resignations and retirements by fiscal-year end.

Accrued Liabilities and Long-term Obligations - All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of these funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are “due for payment” during the current fiscal year. General obligation bonds are recognized as a liability in the governmental fund financial statements when due.

Pollution remediation obligations are recorded when the School System knows a site is polluted and one or more obligating events has occurred. The amount recorded is an estimate of the current value of potential outlays for the cleanup, calculated using the “expected cash flows” measurement technique.

Lease obligations that transfer substantially all the benefits and risks inherent to ownership of the property or equipment is accounted for as a capital lease by the lessee. The recording of a capital lease reflects the acquisition of a capital asset and the incurrence of a long-term liability. All other leases are currently classified as operating leases.

Governmental funds recognize periodic payments on capital and operating leases as expenditures in the period incurred. Governmental funds are also recording other financing sources and capital outlay expenditures for the net present value of the minimum lease payments. This applies in the initial year of the lease term only. Principal amounts of lease payments due within 12 months are recorded as a current liability.

The government-wide financial statements are reporting capital assets as well as long and short-term payables on the Statement of Net Position. Therefore, for capital leases, a capital asset and lease obligation are recorded at inception of the lease and periodic lease payments are recorded as interest expense and a reduction to the capital lease obligation. Additionally, depreciation expense related to the leased capital asset are recorded.

Pensions - For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the pension plan’s fiduciary net position and additions to/deductions from the plan’s fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Post Employee Benefits Other Than Pensions (OPEB) - For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about

the fiduciary net position of the Georgia School Employees Postemployment Benefit Fund (School OPEB Fund) and additions to/deductions from School OPEB Fund fiduciary net position have been determined on the same basis as they are reported by School OPEB Fund. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Net Position - The difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources is "Net Position" on the government-wide and fiduciary fund financial statements.
Net position is reported as net investment in capital assets, restricted or unrestricted. "Net Investment in Capital Assets" consists of capital assets, net of accumulated amortization/depreciation and reduced by outstanding balances for bonds, notes and other debt attributed to the acquisition, construction or improvement of those assets. In addition, deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction or improvement of capital assets or related debt are included in Net Investment in Capital Assets. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount are not included.

Restricted net position results when constraints placed on net position use are either externally imposed by creditors, grantors, contributors and the like, or imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position consists of net position that does not meet the definition of the two preceding categories may be designated, indicating it is not available for general operations. Such designations have internally imposed constraints on resources but can be removed or modified.

When both restricted or unrestricted net position are available for use, it is the System's policy to first utilize federal funds available from restricted net position.
Fund Balance – Fund balance for the governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the School System is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The School System fund balances are classified as follows:

- ***Nonspendable*** – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.
- ***Restricted*** – Fund balances are reported as restricted when there are limitations imposed on their use either through (1) the enabling legislation adopted by the School System or (2) external restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments.
- ***Committed*** – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the School System's Board of Education through the approval of a motion to establish, modify, or rescind a fund balance commitment. Committed fund balance also should incorporate contractual obligations to the extent existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
- ***Assigned*** – Fund balances are reported as assigned when amounts are constrained by the School System's intent to be used for specific purposes but are neither restricted nor committed. Through resolution, the School System Board of Education has authorized the School System's superintendent or designee to assign fund balances.

- ***Unassigned*** - Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The School System reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the School System's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the School System's policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

Interfund Activity - Equally offsetting asset and liability accounts (due from/to other funds) are used to account for amounts owed to a particular fund by another fund for obligations on goods sold or services rendered.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Transfers of balances between funds are made to accomplish various provision of law.

Interfund payables and receivables have been eliminated from the Statement of Net Position except for amounts due between governmental and fiduciary activities.

Use of Estimates **-** The preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

DICA – Replacement of School Property Lost Due to Theft, Vandalism, or Natural Causes

Last Reviewed: December 17, 2021

1. Property Control

The Superintendent authorizes the Cabinet member responsible for Operations/Facilities Services with responsibility for the administration of replacement of school system property that has been lost, stolen, vandalized, or damaged. Such property includes furniture, computers and related equipment, communications devices, instructional materials, student or school records, office supplies, custodial or maintenance equipment, and any other item purchased with school or system funds other than as awards or recognition to the employee. The Property Control Department shall be responsible for developing, maintaining, and administering procedures and regulations which deal with reporting lost, stolen, or damaged property.

Types of losses:

1. loss by negligence
2. loss by theft
3. loss by vandalism
4. loss or damage due to natural causes, i.e., fire, water, tornado, etc.

Each loss must be handled by the principal/administrator of the location with assistance from the employee reporting the loss. It is important that the proper action be taken at the earliest possible time following the discovery of a loss.

2. Reporting Losses of Property

The "Report of Lost, Stolen or Damaged Property" is to be used whenever equipment and furniture is lost due to loss, theft, vandalism, or natural causes. The report originator completes the form found on the Fulton County Property Control website and obtains the signature of the principal/administrator of the location. If items are lost due to theft or vandalism, the local police department should be notified immediately so that a police report can

be filed (if the violation cannot be resolved by the local school principal/administrator). A copy of the police report is required with the Report of Stolen Property.

If the item(s) lost was/were federally funded, and located within the School System, the report originator should indicate such by writing "Federally Funded" next to the item(s) on the "Report of Lost, Stolen or Damaged Property." The Property Control Department, in conjunction with the department responsible for federal property, will follow all required reporting procedures established by the federal government and the Office of Management and Budget (OMB), including but not limited to OMB Circular A-102, Attachment N as applicable.

Charter Schools experiencing a federally funded loss due to theft, vandalism or natural causes should report the loss immediately to the department responsible for federal property, which will complete a "Report of Lost, Stolen or Damaged Property." This report (along with a copy of the police report, if applicable) will be forwarded to the Property Control Department, where, in conjunction with the department responsible for federal property, appropriate required action will be taken, including but not limited to action in accordance with OMB Circular A-102, Attachment N, as applicable.

3. Replacement of Property

The Property Control Department will delete the item(s) from inventory and review all reports of losses to determine the feasibility of replacing lost, stolen, damaged, vandalized, and destroyed items.

If replacement of the lost/damaged/stolen equipment and furniture can be made from Board of Education inventory, warehouse-transfer requests will be initiated by the Property Control Department to transfer the item(s) to the incident location. If not available in inventory, property control will replace with like items if funds are available.

The Property Control Department will notify each facility as to the status of the replacement of any lost/damaged/stolen item.

4. Recovery of Property

Any recovery of stolen equipment and furniture will be coordinated by the Security Department. All communications with law officials, i.e., police, detectives, and/or The Georgia Bureau of Investigation will be executed through the Security Department.

Any recovered equipment and furniture will be returned to the Property Control Department for evaluation and further disposition.

Property Control will return the recovered item(s) to the facility that reported the loss if replacement has not been made; and/or place the item(s) on the surplus property inventory for general distribution if replacement has been made.

In the case where an employee resigns or is terminated, all school system property in the employee's possession must be returned to the school or system administrator to whom the employee reports. If such property is not returned to the appropriate school system administrator, the cost of such property may be deducted from the employee's final pay. In the event the loss is discovered after the final payment has been made, the school system may seek remuneration for the cost of such property. Employees who remove school property from the premises assume the risk of loss.

DJD – Travel Expense Reimbursements

Last Reviewed: June 17, 2021

General Overview

The Fulton County Board of Education has adopted policy DJD to set guidelines for business travel and to explain the reimbursement process for employees who are authorized to travel as part of their assigned duties. These procedures also support Fulton County School System (FCS) employees successfully execute their travel requirements at the lowest reasonable costs, resulting in the best value for FCS. Virtual or Teleconferencing instead of travel should be considered when possible. This policy applies to both In-System and Out-of-System travel and will serve as a guideline to assist employees and administrators in adhering to the correct policy and procedures.

Throughout this document, words like “must” and “should” are used. When the term “must” is used, no FCS employee has the authority to deviate from the specific policy/procedure. The term “should” is used to convey that FCS employees are expected to follow the policy as written and are required to justify any departures from such policy/procedure they believe to be reasonable based on the specifics of the situation.

All FCS employees must follow the minimum guidelines outlined in the Fulton County Schools Travel Procedures. FCS reimburses travelers for reasonable and necessary expenses incurred in connection with approved travel on its behalf. FCS encourages travelers to take advantage of FCS-arranged travel discounts whenever possible.

A necessary expense is one for which there is a clear business purpose, and it is within FCS expense policy limitations. During trip planning, travelers are expected to exercise good judgment and thoughtful stewardship of public funds when traveling on behalf of FCS. The lowest cost option should always be selected considering business requirements and traveler safety. Expenses which are not authorized under this policy will not be reimbursed and will be the sole responsibility of the traveler.

These policies are intended to be guidelines for the planning and reimbursement of all FCS-approved travel expenses. There are several key points to remember when incurring expenses on behalf of FCS:

• Under no circumstances should an individual approve his/her own expense report. In most cases, he/she should not approve the expense reports of a person to whom he/she functionally or administratively reports (see exceptions, paragraph A., below).

• All expense reports must be submitted via the Concur system after January 1, 2022 (or via manual expense reimbursement forms prior to December 31, 2021) by the individual who incurred the expense.

• FCS will not reimburse employees for personal expenses.

POLICIES APPLYING TO ALL TRAVEL EXPENSES

Approval and Authorization

A traveler’s immediate supervisor or higher administrative authority must approve a request for travel and travel expense reports before reimbursement will be issued. FCS may require multiple approvers for certain expense reports; in these instances, all approvers in the submission process are held accountable. The approver should be in a higher-level position of authority that is able to determine the appropriateness and reasonableness of expenses.

By approving requests for travel and travel expense reports, the approver is attesting he/she has thoroughly reviewed each transaction and the supporting documentation and has verified all transactions are allowable expenses. The approver is the "check" in the expense reporting process to identify potential or actual errors in expense reporting and is equally accountable for all expenditures. The approver role should be assigned to an individual who can judge the business appropriateness of each expenditure.

Each transaction must be consistent with FCS and project/grant guidelines. The approver may be required to ensure the correct funding sources are charged according to FCS procedure and in keeping with proper fiscal stewardship.

Should expenses not meet approval guidelines, the expense approver may deny the expense. Denied expenses will be considered a personal expense to the employee and will be processed in accordance with the policies herein. Once the Concur application is implemented, approvers will deny the expense by comment and return the expense report to the employee for correction.

Upon granting approval of expense submissions, approvers are certifying:

- Appropriateness of the expenditure and reasonableness of the amount,
- Compliance with FCS regulations and reimbursement policies, and
- Completeness and accuracy of documentation.

Business Purpose Justification and Explanation Statements

In cases where a submitted expense does not conform to FCS Travel Procedures, or if a receipt is lost or missing, an explanation is required when submitting the expense within the Concur system (or via manual expense reimbursement forms prior to the implementation of the Concur system). Each expense item within the Concur system has an available comment field for explanations or documentation of business purpose justifications. Comments must be provided in this field explaining why this exception to policy was necessary and, if necessary, describe the missing documentation. The individual's immediate supervisor or higher administrative authority must approve these statements.

Employees while on travel status may encounter circumstances resulting in a reimbursable travel expense exceeding the maximum amount approved on his/her initial Travel Request. These expenses will be reimbursed if authorized by their immediate supervisor or higher administrative authority.

Internal Revenue Service Requirements

In order for reimbursements of travel expenses to be excluded from a traveler's taxable income, FCS travel policies must meet the Internal Revenue Service (IRS) requirements for an "Accountable Plan". In general, the FCS Travel Procedures have been developed with the IRS Regulations as its primary payment framework. Accordingly:

- Reimbursements must be reasonable in amount, must be made for travel only, must be in line with actual costs incurred, and must be within Policy limitations. Expenses that do not comply with Policy guidelines will be the obligation of the individual that incurred the expense.

FCS policy requires travelers submit expenses via the Concur system (or via manual expense reimbursement forms prior to January 1, 2022) substantiating the amount, date, use and business purpose of expenses, ideally within 10 days, but no later than 45 calendar days after completion of the trip or event. Expenses submitted in excess of 60 calendar days may not be reimbursed. Expenses submitted more than 60 calendar days after completion of the trip or event, if reimbursed, should be included in the traveler's IRS Form W-2 as taxable income.

- FCS policy requires travel expenses associated with using FCS's travel card must be reconciled and substantiated (submitted) within the Concur system (or via manual expense reimbursement forms prior to the implementation of the Concur system), as soon as possible, but no later than 45 calendar days after completion of the trip or event.

Travel advances and expense reports submitted through the Concur system will be methodically monitored; reports will be available to FCS to help ensure IRS reporting requirements are being handled properly and timely.

Documentation and Receipt Requirements

IRS requirements are met with the submission of approved expenses into the Concur system (or the manual expense reimbursement forms used through December 31, 2021). The overall specific business purpose of the trip should clearly be stated on expense submissions. Business purpose should include information such as:

• Business topics covered

• Brief explanation of duties performed

Required receipts must be attached electronically to the expense submission in the Concur system (or with a manual reimbursement form used through December 31, 2021). (For instructions on how to attach receipts, reference the Concur System User Reference Guide).

Receipts must contain appropriate detail, including starting and ending destinations, hotel charges, and detailed item charges. A specific business purpose for the expenditure must be noted on every expense submitted. Imaged or electronic receipts are required for the following:

- Airline fares
- Hotel expenses
- Rental car expenses
- Ground Transportation
- Parking
- Baggage Fees-not to exceed $50 one way
- Conference registration fees

No expense will be approved if a required receipt is missing. Credit card slips and statements may be acceptable in lieu of actual receipts. Travelers must always obtain receipts, except when per diem travel allowances are claimed. Not all receipts must be submitted with a travel expense reports but may be requested for verification or audit. Itemized receipts should include:

- Name and address of the vendor
- Date of service
- Description of goods/service
- Amount paid for each individual item.

Receipts are not required for the following expenses if individual amounts are less than $25:

- Gasoline purchased for rental vehicles
- Parking
- Highway tolls
- Mass transit tickets
- Taxi fares
- Airport vans

Please note if your travel is grant funded different rules may apply. Please check with the grant manager for requirements.

Employees who receive travel expense reimbursement from sources other than the FCS may be receiving dual payments for the same expenses. If expenses reimbursed by FCS are subsequently reimbursed by another source, such as professional organizations, another state, the federal government or a state agency of Georgia, reimbursement to FCS shall be made by the employee.

In-System Travel

In-System travel is all required travel within 50 miles of the employee's Primary Work Location (PWL). The official job description is the basis for determining the employee PWL. In-System travel occurs on a reimbursable basis, meaning the employee travels, and then submits a form to the Accounting Services Department to be repaid for authorized expenses which include mileage reimbursed at a rate as approved by the State Accounting Office (SAO) http://sao.georgia.gov/state-travel-policy (Mileage Rate Update) and reasonable parking fees. No pre-approval or submission of Travel Expense report for In-System travel is required. FCS requests employees to check with their supervisors prior to incurring these expenses.

Please see Exhibit T1 for the In-System Reimbursement Form.

Out-of-System Travel

Out-of-System travel is all required travel over 50 miles away from the employee's Primary Work Location (PWL). The PWL of an employee is defined as the office at which he/she normally carries out the responsibilities of his/her position. The official job description is the basis for determining the employee Primary Work Location.

The Out-of-System travel process consists of three steps.

- Step 1: Plan the Trip and Request Approval
- Step 2: Travel
- Step 3: Submit Travel Expense Report

Please see Exhibit T2 for the Out-of-System Reimbursement Form.

Travel Request Approval and Authorization

All Out-of-System travel requests must be pre-approved by both the traveler's immediate supervisor and the funding source budget custodian at least ten (10) days prior to travel for Out-of-System trips and 60 days prior to travel for Out-of-State trips. If the travel expense is associated with a grant, additional approvals are necessary. The approver should be in a higher-level position of authority and able to determine the appropriateness and reasonableness of expenses. Accurate expense estimates should be used in the preparation and approval of this form.

The Superintendent may grant employees waivers for out-of-system reimbursement requirements for attending conferences within fifty (50) miles of FCS headquarters if attended conferences are sponsored by the Georgia Department of Education or other educational associations.

Board Approval

The Accounting Services Department will accumulate all Out-of-State travel requests and report monthly to the Fulton County Board of Education. The Fulton County Board of Education must approve all Out-of-State travel.

Approval of the travel request indicates:

- The employee is authorized to be absent from school or office,
- Sufficient budget is available to fund the trip,
- Business purpose of the trip is valid, and
- Expense Estimates are reasonable.

(please see Authorized Expenses section of this procedure).

The Travel Request form may be accessed via the employee portal by clicking on the Duty/Leave link located in the My Toolkit section (on or prior to December 31, 2021). The travel request will be available in Concur beginning January 1, 2022.

FCS Authorized Expenses

Flights

FCS requires a minimum of 14 days advanced purchase for all airline tickets. Traveler's should not book nonrefundable tickets. The lowest cost flight should be selected considering the most logical itinerary. First and Business class tickets are not authorized reimbursable FCS expenses. Reimbursement for the usage of private aircraft will be at the common air carrier rate or actual expense, whichever is lower, between departure and

destination points. Payments to friends or other individuals will not be allowed. Connecting flights should be chosen over nonstop flights when the connection does not add more than two hours to travel time and the connection saves $200.00 or more. Travelers are not required to take a lower fare if a change of airline at the connection point is required. Cancellations, voids, exchanges are the traveler's responsibility.

Car Rental

Car Rental and reasonable fuel charges are authorized expenses. FCS self-insures vehicle liability, but the rental car agency may not accept FCS Defense and Indemnification Plan. FCS employees should always rent the vehicle in FCS's name and purchase Supplemental Liability Insurance coverage and the Collision Damage Waiver, when renting a vehicle for FCS business travel.

Personal use of the rental vehicle, including allowing family members and/or friends to ride in an FCS rented vehicle, is strictly prohibited.

Authorized Rental: Rental of a passenger carrying automobile is authorized in connection with official travel during which the employee's departure from and return to the city of his/her residence, place of employment or other authorized terminal point is by means of commercial airlines, rail or bus.

Unauthorized Rental: Rental is not authorized when travel to and from destination is accomplished by means of:

The employee's personal vehicle or that of a member of his/her family.

The personally owned automobile of another system employee who travels with the employee to and from the same destination for the same or substantially the same reason.

Where a motor vehicle owned by FCS is reasonably available at the destination.

For the execution of official duties routinely involving high volume travel for which transportation by personal vehicle or FCS-owned automobile has previously been authorized.

In any case in which transportation by other available commercial means is more economical and suitable for the accomplishment of official business involved, for example:

Rental of a vehicle is not authorized for one way or round trip travel between an airport and a single point destination city when limousine or taxi service is available.

Rental of a vehicle is not authorized solely for travel between an employee's place of temporary lodging and a single place of business within a destination city where taxi or other public transportation is more economical and satisfactory for accomplishment of the official duties concerned.

On holiday, Saturdays, Sundays or for more the five (5) business days on a single trip without prior approval for the Superintendent or designee.

A copy of the paid rental contract must be attached to the Out-of-System Travel Statement (prior to December 31, 2021) or saved in Concur (beginning January 1, 2022).

Personal Automobile

Expenses for business use of a personally owned vehicle are calculated per mile, from point of departure to arrival based on the current reimbursement rate. Mileage travelled by FCS travelers between their Residence and Primary Work Location are considered commuting miles and are not an authorized expense and must be deducted when calculating mileage reimbursement. The reimbursement rate includes gas, oil, repairs and maintenance,

tires, insurance, registration fees, licenses, and depreciation attributable to the business miles driven. Parking, bridge and road tolls are an allowable and reimbursable expense. Travel should be by the most direct route possible; however, an expressway route, for example, which involves more total mileage, may result in a saving of personal time which would make it, in effect, the most direct route available.

Mileage reimbursement rates outside of the State of Georgia may be found at https://www.irs.gov/newsroom/irs-issues-standard-mileage-rates-for-2021

Mileage reimbursement rates for miles within the State of Georgia may be found at http://sao.georgia.gov/state-travel-policy.

FCS employees, driving personal vehicles on FCS business, are protected under the FCS's Defense and Indemnification Plan, subject to the terms and limitations of the Plan, and only on an excess liability basis. FCS reimburses employees for vehicle mileage incurred, which includes the cost of insurance; therefore, an employee's personal auto liability insurance is primary and will respond first on any incident/claim. FCS does not provide coverage for damages to an employee's personal vehicle; therefore, repair costs are not reimbursable. Note: Employees driving personal vehicles on FCS business should advise their vehicle insurance carrier.

Ground Transportation and Parking

Ground Transportation and Parking are eligible expense. Ride Share services such as Uber, Lyft etc., car services, taxi, public transportation, and mileage for personal automobile use are eligible expenditures for transportation between the employee's departure point and the common carrier's departure point and between the common carrier's arrival point and the employee's lodging point or meeting place.

In traveling between lodging and meeting place, individuals are encouraged to use public transportation (bus or subway) when available. When such transportation is not available, reimbursement will be made for use of a taxi, Ride Share, or car service. A point-to-point explanation is required for each such item reimbursed.

Lodging

Travelers, on FCS business, are allowed lodging expenses when their destination is located more than 50 miles from both their Primary Work Location and residence.

The traveler should select the least expensive option and inquire about the government rate availability, or the conference lodging rate. Employees traveling within the state of Georgia on official business are exempt from paying the county or municipal excise tax on lodging ("hotel" or "occupancy" tax). Employees traveling within the States of Georgia or Florida are exempt from sales tax. The hotel sales tax exemption forms should be presented at hotel check in. The forms are attached as Exhibit T3. This exemption does not apply to travelers staying at an out-of-state hotel.

If a room is shared with other employees traveling, reimbursement will be calculated on a pro-rata of the total cost; however, when a pro-rata share of lodging costs is claimed, the expense statement must show the name or names of the employee with whom the room is shared. Ask hotel for separate bills for each employee.

An employee accompanied by another individual who is not an employee will only be entitled to reimbursement at the single room rate.

Conference Lodging

Employees who stay at a hotel that is holding a scheduled meeting or seminar may incur lodging expenses exceeding the rates generally considered reasonable. The higher cost may be justified to avoid excessive transportation cost between a lower cost hotel and the location of the meeting. Please note: If the conference does not have an official hotel, the traveler is required to obtain a property within reasonable proximity to the conference.

Meals and Incidentals

Generally, meals are reimbursable on a per diem basis (not actual expenses) and are designed to cover the cost of three (3) meals per day for all days on travel status other than the day of departure and the day of return for which 75% of the total per diem rate is available. However, travel within the state of Georgia is granted 100% of the total meal per diem for all travel days. An individual taking vacation, personal or sick leave while away on office business is not entitled to subsistence for the period of leave.

A. In-state travel per diem rates includes the cost of meals, taxes and tips on meals. (Incidentals are not included.) In-State High-Cost Area increased per diem allowances are available in certain locations designated as "high-cost areas". The high-cost areas in Georgia and the current rates for these areas are located on the SAO website under the Travel Policy section as State of Georgia Meal Allowances. Reimbursement rates may be found at http://sao.georgia.gov/state-travel-policy/ State of Georgia Meal Allowances for in state travel.

B. Out-of-state travel per diem rates include the cost of meals, taxes and tips on meals and follows the appropriate GSA per diem rates for a given geographical area. These rates, as well as a breakdown by meal, can be found on the GSA website. (Incidentals are not included) Reimbursement rates may be found at www.gsa.gov/travel/plan-book/per-diem-rates for out of state trips.

When meals are provided to an employee in conjunction with the event the per diem reimbursement rate is reduced by the amount of the provided meal.

FCS employees on system business who travel more than 50 miles from their residence and Primary Work Location on a work assignment and are away for more than twelve (12) hours, may receive the total eligible per diem allowance for that day, even when there is no overnight lodging; however, the per diem allowance must be adjusted for any meals provided to the traveler as part of the event.

Taxes and tips are allowable expenses; however, they are included in the total per diem for the meal. Reasonable incidental travel expenses, also known as incidentals, are reimbursed separately from per diem rates and include items such as baggage fees, internet service, etc.

PAYMENT METHODS

Employees will travel on a reimbursable basis meaning they spend personal funds and are reimbursed by FCS upon submission of the Travel Expense Reimbursement form attached as Exhibit T1/T24 on or before December 31, 2021 or via Concur as of January 1, 2022.

Please note for reimbursements of travel expenses for both In-System and Out-of-System to be excluded from a traveler's taxable income, the request must be submitted within the set timeframe. Out-of-System, ideally within 10 days, but no later than 45 calendar days after completion of the trip or event.

POLICY EXCEPTIONS

Requests for exceptions to the Travel Procedures should be infrequent and submitted in advance through your cabinet member to the Office of the Chief Financial Officer. FCS will generally not grant exceptions to Travel Policy when it appears, with proper planning and reasonable effort, the additional costs could have been avoided. Repetitive requests for similar exceptions, particularly after-the-fact requests, will be carefully reviewed and, when circumstances warrant, denied.

FCS departments should not consider approved exceptions to be a blanket waiver of the Travel Procedures.

APPENDIX A: MILEAGE REIMBURSEMENT EXAMPLES

The following are examples depicting situations in which FCS may consider a traveler's personal vehicle mileage as business expense and the transportation expenses are reimbursable, versus personal commuting and the transportation expenses are not reimbursable.

Business Miles versus Commuting Miles

Round-trip mileage between your Residence and your Primary Work Location is personal commuting expense and is not eligible for travel reimbursement.

Residence: The primary location (tax home base) where you personally reside.

Primary Work Location: The location an FCS employee regularly reports to for work. An employee's supervisor must use good judgment and declare one of the following as an employee's Primary Work Location (PWL). It shall be used for all applicable mileage calculations.

Schools, Learning Centers or Administrative Office – When an employee works the majority of his/her business days at a regular office site away from his/her Residence, such site is his/her PWL.

Home Office – When an employee works from his/her primary residence (tax home base) for the majority of his/her business days and is not required to travel to an office to carry out job duties, such residence is considered the PWL.

Temporary Work Location: A temporary work site away from the Primary Work Location, including meeting sites, where your work assignment is realistically expected to last (and does last) one year or less.

Telework: When an employee participates in a Telework program and periodically works from his/her residence, but the majority of his/her workdays are spent at a regular non-residence office site, the non-residence office site is still considered the employee's PWL, even on days where the employee works from his/her residence.

Route or Territory Travel: When an employee travels a route or territory each day, leaving from his/her primary residence (tax home base) to multiple work sites and returning to his/her residence at the end of the workday and is not required to travel to a regular office site during the day, the employee's primary residence is considered the employee's PWL. If such employee is required to travel to an office location for meetings or work on a periodic or infrequent basis, such office location is considered as part of his/her route/territory for the day and no commuter mileage reimbursement shall apply.

Quick examples of potential reimbursable mileage:

· An employee drives directly from his/her Residence to attend a meeting at a

Temporary Work Location.

· An employee drives from his/her Primary Work Location to a Temporary Work

Station.

· An employee drives from his/her residence to Primary Work Location or Temporary Work Location on the weekend to conduct system business outside of the normal work schedule.

Comprehensive examples of reimbursable mileage:

1) An employee's Residence is in Duluth and Primary Work Location is in Atlanta. The employee's normal commute mileage is 60 miles round trip (RT).

a) The employee leaves in the morning from his/her Residence to attend a meeting in Lawrenceville and then returns to his Residence. The total distance traveled is 40 miles RT. The employee's total (business) miles (40) are less than the normal round-trip commute miles (60), so there is no reimbursement for business mileage.

b) The employee leaves in the morning from his/her Residence to attend a meeting 40 miles away and returns to his Residence, afterwards. The total distance traveled is 80 miles RT. The employee's reimbursable business mileage is 20 miles (80 miles traveled less 60 miles normal

commute mileage = 20 business miles.)

The direction of the meeting or Temporary Work Location from the employee's Residence is not factored into the reimbursement. The normal commute miles must always be subtracted when an employee travels from their Residence to a meeting or Temporary Work Location. If the total miles traveled exceed the employee's round trip commute miles, the miles in excess of his/her normal commute are eligible for reimbursement.

2) Employee's normal commute mileage is 15 miles one way. Employee leaves from home on Saturday and drives to his/her Primary Work Location outside of his/her normal work schedule and returns to his/her Residence at the end of the day. The employee's total reimbursable business travel is 30 miles. If travel occurs on a weekend or holiday outside of the normal work schedule, mileage is calculated from the point of departure with no reduction for normal commuting miles.

3) Employee's normal commute is 30 miles one way. The employee traveled from his/her Residence in Atlanta to Savannah on Monday. Monday was a state holiday. The employee spent three nights in Savannah and returned home on the fourth day, Thursday. On Monday (day one) no reduction for normal one-way commute from mileage is required since it was a holiday. On days two and three mileage is calculated from the point of departure with no reduction for normal commuting miles. On Thursday (day four) the employee deducts 30 miles for normal one-way commute from mileage calculated from the point of departure.

DJE – Purchasing

Last Reviewed: October

The School System (hereinafter, System) must buy supplies, services, and construction from the business community to operate. The Board of Education (hereinafter, the Board) will appropriate the operating funds that will be used to procure the required goods and services, in accordance with the following stipulations. Budgeted funds, including student activity funds, will also be appropriated pursuant to the following procurement process.

A. PROCUREMENT PROCESS AND ETHICS GENERALLY

Purchases shall be based on sound business practices and a competitive procurement process when feasible. All purchases shall be based upon acquisition of goods and services best suited to the needs of the System.

All procurement activities conducted on behalf of Fulton County Schools, whether performed by the Contracting Department or other district employees, will comply the following ethical standards:

1. Avoid all conflicts of interests as discussed in this procedure and in all District policies, procedures, and operating guidelines.

2. Avoid the intent and appearance of unethical or compromising practices in relationships, actions, and communications.

3. Demonstrate loyalty to Fulton County Schools by diligently following lawful instructions, using reasonable care and only the authority granted.

4. Follow Policy GAJB Gifts and Solicitations, and refrain from soliciting or accepting money, loans, credits, or prejudicial discounts, and the acceptance of gifts, entertainment, favors or services from present or potential suppliers, which might influence, or appear to influence procurement decisions. Vendor paid site visits or training for district employees are not permitted unless stipulated as part of a formal contract.

5. Handle information of a confidential or proprietary nature to Fulton County Schools and/or suppliers with due care and proper consideration of ethical and legal ramifications and governmental regulations.

6. Promote positive supplier relationships through courtesy and impartiality in all phases of the procurement process.

7. Refrain from reciprocal agreements, which restrain competition.

8. Know and obey the letter and spirit of laws governing the procurement function, including any laws or rules implicated by the source of funding (e.g. E-Rate, SPLOST, etc.), and remain alert to the legal ramifications of procurement decisions.

9. Demonstrate appropriate support for small, disadvantaged businesses, minority-owned businesses, and/or women-owned businesses by granting them equal opportunities in all procurement activities.

10. Do not use Fulton County Schools' systems for procurement of personal purchases or use Fulton County Schools buying power for personal benefit.

B. PURCHASING LIMITS FOR GENERAL PURCHASING ITEMS

Acquisitions of all goods and services shall be subject to the following limits except when a clear emergency exists or a particular item may be obtained from only one known supply source. Proper documentation shall be maintained regarding all such exceptions.

1. Purchases of item(s) with a total estimated value of $2,500.00 or less shall be made with least expense to the System. One or more oral quotations shall be obtained to determine the best price, which shall be confirmed as a fixed price via a purchase order.

2. Purchase of item(s) with a total estimated value between $2,500.01 and $5,000.00 shall be made on the basis of at least two oral quotes obtained by the end-user, if obtainable. The best price shall be confirmed as a fixed price via a purchase order.

3. Purchase of item(s) with a total estimated value between $5,000.01 and $10,000.00 shall be made on the basis of two or more written quotations obtained by the end-user, if obtainable.

4. Purchase of item(s) with a total estimated value from $10,000.01 and $99,999.99 shall be made on the basis of three sealed quotes obtained by the Contracting Department.

5. All purchases and contracts for goods and services $100,000.00 and above shall be awarded through a written competitive sealed bid/Invitation for Bid (IFB) process to the lowest responsible, responsive bidder or through a competitive Request for Proposal (RFP) process where the best value may be selected. In addition to posting solicitations $100,000.00 and greater to the FCS Contracting Department's public website, the solicitations shall also be posted the Georgia Procurement Registry.

C. EXEMPTIONS TO REQUIRED PROCUREMENT PROCEDURES

The following are instances which are exceptions to the processes above when specifically approved by the Superintendent or his/her designee:

(a) Essential goods or services are needed in an emergency;

(b) A single or sole source exists for a needed good or service.

1. A purchasing card system shall be maintained and controlled by the Executive Director of Contracting. This system shall allow purchases to be made by persons outside of the Contracting Department who have been designated by the Executive Director of Contracting. Specific limits as to dollar amount per purchase, dollar amount per month and types of products or services to be purchased shall be followed as outlined in the Purchasing Card Program memorandum.

2. This procedure does not preclude direct purchases from other governmental contracts or participation by the System with one or more other governmental agencies in a cooperative purchasing agreement.

3. Instructional materials may be purchased outside the competitive procurement process. Instructional programs and textbooks will be approved in accordance with Board policy ID, curriculum development, delivery and evaluation or approved as a separate request.

Mandated testing, instructional programs and instructional materials approved by the Georgia Department of Education (GDOE) may be purchased outside the competitive procurement process. Divisions, departments or schools will submit a copy of the GDOE approval with the request to purchase these materials/items.

GDOE approved optional instructional programs, however, will be purchased in accordance with standard purchasing policy.

Instructional material purchased outside the competitive procurement process will be approved by the Executive Director of Contracting as delegated by the superintendent's cabinet member responsible for the Contracting Department.

Instructional materials covered by this policy include:

(a) Instructional programs and textbooks;

(b) Supplemental materials needed for instruction in the school such as films, slides, video tapes, CDs,

computer software, newspapers, library books, reference materials or other instructional material from the

publisher, distributor, agent or only known source;

(c) Test and test scoring services of a standardized examination from the publisher or licensed agent;

(d) Membership in various educational or related organizations, agencies or services providing direct benefits to the System;

(e) Instructional material listed on the K-12 Curriculum Supplemental Materials Catalog.

D. PURCHASING LIMITS FOR CONSTRUCTION AND FACILITIES PROJECTS

Construction and facility projects shall be subject to the following limits except when a clear emergency exists, or a particular item may be obtained from only one known supply source. Proper documentation shall be maintained regarding all such exceptions.

1. Contract(s) with a total estimated value of $2,500.00 or less shall be made with least expense to System. One or more oral quotations shall be obtained to determine the best price, which shall be confirmed as a fixed price via a purchase order.

2. Contract(s) with a total estimated value between $2,500.01 and $5,000.00 shall be made on the basis of at least two oral quotes, if obtainable. The best price shall be confirmed as a fixed price via a purchase order.

3. Contract(s) with a total estimated value between $5,000.01 and $25,000.00 shall be made on the basis of two written quotes obtained by Capital Programs or Facilities, if obtainable.

4.Contract(s) with a total estimated value between $25,000.01 and $50,000.00 shall be made on the basis of two sealed quotes obtained by Contracting Department and shall require verification of insurance, prior to contract award.

5. Contract(s) with a total estimated value between $50,000.01 and $99,999.99 shall be made on the basis of three sealed quotes obtained by Contracting Department staff and shall require verification of insurance, payment and performance bonds prior to contract award.

6. All contracts with an estimated cost of $100,000.00 or greater shall be awarded through a written competitive sealed bid process to the lowest responsible, responsive bidder or through a competitive request for proposal process where the best value may be selected, as required by O.C.G.A. 36-91-20.

E. CHANGE ORDERS

Change orders for Board-approved construction contracts will not require additional Board approval prior to processing if they can be funded within the Board-approved contract contingency amount. All change orders approved within the contingency amount shall be presented as an Information item at the Board meeting following the execution of the change order.

If contingency funds are not available, change orders up to $99,999.99 shall be approved based on the approval limits indicated in Section E. Change orders $100,000.00 or greater shall be approved by the Board or may be approved by the Superintendent if an approval delay would adversely impact the project. Change orders under $100,000.00 shall be presented as an information item at the Board meeting following the execution of the change order, and change orders $100,000 or greater shall be presented to the Board for action.

Contract increases for construction project services (such as design services or consultant services) shall be approved based on the approval limits indicated in Section E. Such approval shall be based on the specific contract increase as well as the revised total contract value (see Section E, paragraph 6.). Contract increases shall be presented to the Board for information or action based on the value of the contract increase or the revised total contract value.

Construction contract change orders are classified as unforeseen conditions, errors, omissions, or user requested. Unforeseen conditions change orders are defined as changes needed because the conditions encountered at the site differ materially from those indicated in the contract or the conditions encountered at the site differ materially from those normally encountered. Errors and omissions change orders are defined as work necessary for the proper completion of the project but omitted or designed in error by the design team. Change orders classified as user requested represent additional scope to the contract.

Any change order that exceeds the most recent educational specifications will be noted as an Information item on the Board agenda. Board action will be required if the change order creates a significant deviation to the most recent educational specifications.

F. APPROVAL LIMITS FOR GENERAL PURCHASING ITEMS

1. Purchases from budgeted funds in the amount of $10,000.00 or less for any item or group of similar items may be made by the director of contracting or designee(s).

2. Purchases from budgeted funds for items with a value greater than $10,000.00 but less than $50,000.00 shall be made by the director of contracting upon approval of the Superintendent's Cabinet member responsible for the contracting department.

3. Purchases with a value greater than $49,999.99 but less than $100,000.00 shall also have the approval of the Superintendent.

4. Purchases from budgeted funds at or above $100,000.00 shall have the approval of the Board prior to purchase.

5. Contracts that are renewed, or added to, when the total of the individual contract exceeds the cited threshold amount shall be approved at the appropriate level.

G. APPROVAL LIMITS FOR CONSTRUCTION AND FACILITIES PROJECTS

1. Purchases from budgeted funds in the amount of $25,000.00 or less for any item or group of similar items may be made by the Director of Capital Program Management upon approval of the Executive Director of Capital Programs. Purchases for facilities projects shall be made upon approval by the Executive Director of Facilities Services.

2. Purchases from budgeted funds for items with a value greater than $25,000.00 but less than $50,000.00 shall be made by the Executive Director of Capital Programs or the Executive Director of Facilities Services upon approval of the Superintendent's Cabinet member responsible for construction and facilities.

3. Purchases with a value greater than $49,999.99, but less than $100,000.00 shall have the approval of the Superintendent.

4. Purchases from budgeted funds at or above $100,000.00 shall have the approval of the Board prior to purchase.

5. All approval limits under this section shall be interpreted as inclusive of applied contingency amounts.

6. Contracts that are renewed, or added to, when the total of the individual contract exceeds the cited threshold amount shall be approved at the appropriate level.

H. SOLE SOURCE AND SINGLE SOURCE PURCHASES

Purchases from only one (1) known source or sole distributor may be made within approval limits, provided a reasonable and diligent search has been made for other possible suppliers or other appropriate information has been obtained to document the matter.

Purchases from a single source, even though there are other sources available, may be made within approval limits, provided acceptable justification has been presented.

Sole/Single source purchases of $100,000.00 or more are subject to School Board approval prior to purchase. The documentation of the need for the sole/single source purchase will be provided prior to School Board approval of the purchase.

I. CONTRACT REQUIREMENTS

1. Each individual or entity that submits a response to a solicitation for a construction project shall receive a copy of the Fulton County School System prequalification criteria.

2. When a particular brand or model is specified in a solicitation, vendors shall be allowed to bid or quote a similar product as long as it is fully compatible and of equal or better quality, as determined by Fulton County Schools.

3. Fulton County Schools reserves the right to award or reject all bids or proposals, or to reject and award based on an individual item or combined item basis, whichever is in the best interest of the District.

4. The final determination of goods or services to be acquired shall be the responsibility of the Superintendent or his designee.

5.Contractors shall be required to provide proof of appropriate insurance. Construction contractors shall also be required to provide bonding at the limits prescribed under Georgia law.

6. Vendors/Contractors who participate in the sealed bid or sealed proposal process shall have an opportunity to protest selections. Vendors shall then have three (3) working days from the time the protestable action is made public to file a written protest with the Executive Director of Contracting or designee(s). Any written protest received from a vendor/contractor shall be responded to in writing within five (5) business days of the receipt date of the protest. The protest may be appealed to the Superintendent or designee within three (3) days following the mailing of the decision of the Executive Director of Contracting or designee(s). The Superintendent or designee shall render a decision within five (5) business days of the receipt of the appeal and that decision shall be final.

7. Vendors/Contractors wishing to do business with Fulton County Schools shall register on the business network of our Enterprise Resource Planning (ERP) System, effective January 3, 2022.

8. Vendors/Contractors wishing to do business with Fulton County Schools shall be required to submit electronic/digital invoices, effective January 3, 2022.

9. Contracts in excess of $1,000,000.00 require review of the School Board's attorney.

J. CONFLICT OF INTEREST

Except as otherwise provided by general law, no elected official, appointed officer or employee of the Board or any office, department or agency thereof shall knowingly:

1. Engage in any business or transaction with, or have a financial or other personal interest, direct or indirect, in the affairs of the System, except through a procedure employing sealed bids and otherwise in compliance with all applicable laws. In a case where there are fewer than three sources for required supplies or equipment within the county, a Board member may sell such items to the System, provided that purchases of supplies or equipment from board members over $10,000.00 are approved by the Board in a public meeting;

2. Engage in or accept private employment or render services for private interests when such employment or service is in conflict with the proper discharge of his/her official duties or would tend to impair his/her independence of judgment or action in the performance of his/her official duties;

3. Use information concerning the property, government or affairs of the System or any office, department, or agency to advance the financial or other private interest of himself/herself or others;

4. Represent private interest in any action or proceeding against the System or any other office, department or agency thereof;

5. Vote or otherwise participate in the negotiation or the making of any contract with any business or entity in which he/she has a financial interest.

K. UNAUTHORIZED PURCHASES

Employees shall be prohibited from purchasing equipment, material, supplies, services, rents or leases in any form not prescribed herein. Any purchase contrary to this procedure shall be null and void and the Board shall not be bound thereby.

L. DESIGNATION OF CHRONIC OR SEVERE NON-RESPONSIBILITY

An otherwise responsive bidder or vendor who submits the lowest-priced bid or best value proposal may be disqualified for the award of a contract with the System if the Superintendent or designee responsible for the contracting department determines that the bidder or vendor, upon the recommendation of the director of contacting department or designee(s), has committed one or more of the following violations:

1. Has been convicted at any time under any state or federal statute of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, antitrust or any other offenses indicating a lack of business integrity or business honesty which currently and directly affects its responsibility as a vendor with the System;

2. Has willfully failed to perform without good cause in accordance with the terms and conditions of one or more contracts, or has a recent record of such conduct, with the System;

3. A recent record of documented unsatisfactory performance of contract(s) with the System or other business entity;

4. Has submitted any false certification, bond, license, insurance information or any other required contract documentation to the System;

5. Has committed any other action of a serious or compelling nature that directly and significantly impacts the operation of the System;

6. Has failed to cooperate with a System investigation.

A bidder, vendor, or contractor includes, but is not limited to, any corporation, partnership, association, sole proprietorship or other business entity, as well as, the owner(s), officer(s), principal(s) or other individuals having a controlling interest in the business entity submitting the bid or proposal to the System. Notice of vendor's/contractor's status shall be issued by the Executive Director of the Contracting Department in writing to the vendor.

Prior written approval shall be provided by the cabinet member responsible for the Contracting Department. The amount of time for which a vendor is determined to be chronically or severely non-responsible is left to the sound discretion of the Superintendent or designee responsible for the contracting department, but such period of time shall not exceed two (2) years. The protest process for the non-responsible vendor is the same as set forth in Section E. (7) of this procedure.

M. IMPLEMENTING REGULATIONS

For purposes of providing detailed instructions for the implementation of the aforementioned procedures and to provide for an orderly purchasing system that serves the best interests of the System, the Superintendent shall cause one or more regulations to be promulgated, adopted and enforced.

N. CONFORMANCE WITH OTHER LAWS

No provision of this procedure shall be deemed to permit any expenditure of public educational revenues outside of the parameters of applicable state or federal law.

The full procurement manual has been attached to this Operating Guideline.

DJEC – Asset Management

Last Reviewed: November 18, 2021

Assets

The importance of developing and maintaining a complete and accurate accounting of the district's assets cannot be emphasized too strongly. The district recognizes that it has a responsibility to properly manage the custody of its assets. This cannot be accomplished without the maintenance of a complete and accurate record.

An additional reason for developing and maintaining complete and accurate assets records is to allow for accurate financial reporting. The value of these items and the costs that the district incurs to acquire them is substantial. The district recognizes that it has a fiscal responsibility to the taxpayers and other stakeholders of its community to be a proper steward of the resources entrusted to it. The ability to provide complete and accurate reporting on these items is an integral part of fulfilling this responsibility. The district's goal is also to deliver accurate and timely

financial reports, both internally and externally, which are based upon data that can be converted into information that is then utilized to support clear and precise decision-making by leadership.

Accountability for the District's assets begins with the leadership of the school district and ultimately extends down to the end-users of these assets. Having adequate control over the district's assets involves assigning responsibility to specific individuals and then tasking those individuals with being accountable for any missing assets or other discrepancies.

Asset Classifications/Definitions:

An asset is defined as a movable, non-consumable item with an expected useful life of one year or more. Purchases classified as assets typically retain the same physical characteristics throughout their lifespan. The original shape and appearance of these items do not change with use. There are various types of assets owned by the district:

- Depreciable Assets are those with an acquisition cost greater than $5,000 ($100,000 for buildings) and a useful life of more than 1 year. These assets are reflected on the district's balance sheet and are depreciated over the defined period of the asset's useful life.
- Low Value Assets are those for which financial data is not attached to the asset # in the District's ERP system. Instead, these assets are only tracked by physical characteristics, such as quantity, location, serial number and student or staff member to whom assigned. Their cost is expensed upon entry of a receipt of goods. These assets do receive a barcode tag from the Property Control Department. The most significant low-value assets are employee IT Equipment & student learning devices such as Tablets or other computing devices. With ATLAS go-live in January 2022, these devices will be classified as inventory and tracked accordingly in a material master record in S/4 HANA.
- Capital Assets are those that generally result from expenditures in governmental funds (SPLOST funds). All capital assets are capitalized at cost or estimated historical cost. The depreciable cost of these assets is updated for additions and retirements during the fiscal year. All capital assets are depreciated except for Land and Construction-In-Progress. Improvements to Capital Assets are depreciated over the remaining useful lives of the related capital assets.
- Donated Assets are recorded in SAP at either their cost or fair market value as of the date that the donation/goods are received. A school may purchase assets using their local funds (these are funds that do not come through a cost center, but rather are school activity funds that are generated, for example, through the collection of gate fees at sporting events or activity fees paid by parents for student sports participation or concession sales revenues). Any assets purchased in this manner are recorded in SAP as Donated Assets. While no purchase order is required for these transactions, they are subject to the same purchasing guidelines as any similar transaction. For example, the purchasing school must obtain pricing quotes prior to executing the transaction to ensure that the district is getting competitive pricing. As with Low Value Assets, these Donated Assets are tagged and tracked in SAP on a physical basis. They do not incur depreciation expense as their cost/fair value is charged in full against a clearing account upon goods receipt. Examples include:
- School band trailers and
- Team golf carts

- Facility Assets are those pieces of equipment in plant maintenance that can be assigned work orders. They are tracked in SAP but typically have no dollar value. As with Low Value Assets, they are only tracked in SAP by physical characteristics such as quantity, location, and serial number. Examples include:
- Kitchen ovens
- Boilers
- Emergency generators
- Fire alarm panels
- Transportation Assets are those that we use to move students, employees, inventory, and equipment from site to site. Procurement of these assets is facilitated by the Property Control Department. They are tagged and their fiscal information is tracked in SAP. The Property Control Department retains custody of the titles to the vehicles. Maintenance of these assets is managed by Transportation Services in the STEMS system. Some examples of these assets are:
- Buses (Yellow Fleet)
- Support/Maintenance Vehicles (White Fleet)
- Vehicle Fueling Equipment
- Bus Communication Devices
- Bus Camera Systems
- Security Vehicles
- School Nutrition Vehicles
- Band Booster and Athletic Trailers
- Department Heads' Vehicles
- Land, all Land, owned by the district is recorded at historical cost. If Land is donated, it is recorded at its fair market value at the time of donation. The cost at which it is held on the balance sheet includes expenditures incurred in connection with the purchase. These typically include appraisal and negotiation fees, title search fees, surveying fees, filing costs, and costs associated with clearing the Land for use. All Land owned by the district is included in this asset classification regardless of its value. When Land is sold, no gain or loss is recorded upon sale as it is not a depreciable asset. The cost of the Land is simply removed from the asset account.
- Buildings include all permanent, portable, and temporary building structures.
- Buildings are recorded at acquisition cost. This includes the cost of construction, professional fees, and the cost of permits and licenses connected to the acquisition.
- Donated buildings are recorded at their fair market value at the time of donation.
- The cost of extensions of existing buildings or new and separate units added to a building complex are added to the value of the existing building and depreciated over the remaining useful life of the original building asset.

- Renovations, repairs, and alterations to the existing building should not be added to the asset's depreciable value unless they materially extend the value or life of the building.
- The cost of buildings will be reduced by the sale or salvage of materials which were initially capitalized as part of the cost. When building components are replaced, the new component will be capitalized as a separate asset and the old component which it replaces shall be disposed of in the asset management system. If the depreciable value of the original component was included as a part of the construction cost of the original structure, the cost of the original component will not be removed as it was not a separately valued component.
- Leased Assets are referred to by the district as Right to Use Assets. The assets meeting the threshold for classification as depreciable assets will be entered into SAP and tracked both physically and fiscally. These assets that are equipment are capitalized and depreciated if the cost exceeds $5,000. Leased buildings are capitalized and depreciated over the useful life of the building if the cost exceeds $100,000. If Right to Use Assets do not meet depreciable thresholds, they are expensed periodically based on the terms of the lease.
- Depreciation is an accounting tool which allows the district to allocate/expense the cost of a tangible asset over its useful life. It is designed to approximate the reduction in the value of the asset as it declines over time due to wear and tear or obsolescence. The district depreciates its assets using the straight- line method using the following guidelines:

Asset Class	Estimated Useful Life	Capitalization Threshold
Land	N/A	All
Construction in progress	N/A	$100,000
Buildings and improvements	15 – 50 years	$100,000
Machinery and equipment	5 – 15 years	$5,000
Vehicles	5 – 15 years	$5,000
Intangible assets, other than software	20 years	$1,000,000
Software	3 – 10 years	$1,000,000
Subscription-Based Technology Arrangements	3 – 10 years	$1,000,000

Inventories

Designated personnel purchasing inventory will comply with all provisions as outlined in contracts, purchase orders and invoices and verify that all inventory items purchased by schools and departments is processed according to the established procedures and guidelines.

Inventory Classifications/Definitions:

- Inventory consists of items that are consumable and have a useful life of less than one year. These items are typically replaced instead of repaired. Inventory management is carried out on either a value or quantity basis. It includes planning, transactions, and keeping records of all movement of consumable goods. The Material Master Record in ATLAS will be used to track inventory. Inventory can be one of 2 types:

a. Valuated Inventory: items that have a value assigned per item. These items are tracked by both quantity and value and are carried on a balance sheet. Items in this category of inventory include school nutrition food items.

b. Non-Valuated Inventory: items which are tracked by quantity, location, serial number, and assignment detail only. They are expensed to the P & L upon entry of goods receipt. Examples of non-valuated inventory are IT Equipment and student devices such as tablets and laptops.

- Categorical Funds are funds sourced from specific monies or grants which have been designated for use only by specialized programs. Examples include, but are not limited to:
- SPLOST
- CARES
- Feminine Hygiene Grant
- Georgia K-12 Student Connectivity Grant and the Amerigas Grant
- Disposition means the final status of an item (sale, scrap, donation, or surplus); at which point, it is removed from inventory. Any proceeds from the sale of inventory deemed to be no longer needed by the district shall be deposited into the General Fund with the Revenue account to which it is credited being determined by the nature of the item(s) sold.
- In-Kind Inventory is an item or item(s) that are either tangible or intangible in nature and are acquired through donation or as a part of an exchange of other than cash or securities. Donated Inventory items are those that were gifted to the district or that were purchased using student activity fees, PTO funds, via school fundraisers, or via donation by parents, business partners or other individuals or organizations. US GAAP requires that the district record these in-kind inventory items as a contribution at the fair value of the in-kind item(s) as of the date when the contribution is made known to the district. To be recognized, the good or service must create or enhance an inventory item and/or require a specialized skill that the contributor has and would typically need to be purchased if not provided through the contribution/donation.
- Surplus status denotes an item for which the Property Control Department has received a request for removal as it is no longer needed by the site/location. The item(s) are brought to the Warehouse, where district personnel may:
- Store it for redistribution to another site
- Determine that it is not needed at another site, but is in good enough condition to auction
- Identify it for destruction

Procedures/Guidelines for Assets & Inventories

Inventory Requisitions:

All requisitions for assets & inventory items in Fulton County Schools will be processed by the Property Control Department. The corresponding purchase orders will be generated by the Contracting Department. Inventory records will be created for all newly acquired inventory items. An inventory database will be maintained in the District's ERP system and will include the following information:

1.

    a. Description of the Item
    b. Item Make
    c. Item Model
    d. Unit Cost
    e. Serial Number
    f. Location (Building, Room Number)
    g. Purchase Date
    h. Funding Source
    i. Asset Tag Number
    j. Item Type
    k. Item Status
    l. Disposition Status
    m. Disposition Date

Asset records will be created for all newly acquired assets. The asset database will be maintained in the district's ERP system and will include the following information for each asset:

a. Asset Description
b. Asset Class
c. Asset Model
d. Asset Tag Number
e. Unit Cost
f. Serial Number
g. Location (Building, Room Number)
h. Functional Area
a. Acquisition Date
j. Funding Source

k. Item Status

xx. Budget Period

lllllllll. Depreciation Information

It is the goal of the district that all asset & inventory items be purchased using the purchase order requisition procedures available through the ERP system. However, the school p-card may be used to purchase items if the total purchase amount is under $2500. In this event, the appropriate school personnel will complete the Interactive Notification Form on the employee web portal at the following path:

Operations - Facilities - Property Control - Interactive Form Docs.

Completion of this form will trigger notification to the Property Control Department that either an asset or inventory item has been purchased and requires tagging. Inventory items must have a value of $250 or more to be tracked, except for the following items, which will be included as inventory and tracked as long as the cost paid to acquire the item or the fair market value of it at the time of acquisition is at least $150:

- Audio/Visual Equipment
- Custodial Equipment
- Appliances
- Lawn and Grounds Maintenance Equipment
- Motorized Vehicles
- Music Equipment
- Non-Motorized Vehicles (i.e. trailers)

All items categorized as assets are tagged and tracked regardless of value.

Please see Georgia Codes O.C.G.A., 20-2-168(f.1), 50-5-70, 50-5-73, 50-5-74, 36-91-20 for details surrounding the district's purchasing policies and guidelines.

An automatically generated, numbered bar code tag will be assigned and affixed to non-consumable inventory items upon receipt. For asset items, the barcode is automatically generated and assigned via the district's ERP system upon requisition. Once an asset or inventory item is delivered and the goods receipt is processed, a Property Control Department Inventory Processor (IP) will make an appointment to go to the school/building where the item is located and affix the barcode to the item and record its physical room location number and all serial numbers for entry into the district's ERP system.

If the Inventory Processor is unable to make an appointment, at the discretion of the Inventory Processor, the barcode may be sent via interoffice mail to the site's Equipment Coordinator to be affixed to the designated item. The Equipment Coordinator will be provided a copy of the purchase order, the actual barcode tag, and a copy of a Barcode Memorandum. The Barcode Memorandum is to be completed by the Equipment Coordinator and returned to the Property Control Department via email (preferred), interoffice mail, or fax. This barcode is the primary identifier for items recorded in both the assets and the equipment inventory databases. The purpose of tagging is to:

- Provide an accurate method of identifying items as district property
- Monitor the location of all physical asset & inventory items
- Provide a link to equipment master and asset records in the ERP system for annual physical counts

The Equipment Coordinator for each school is required to maintain a current tag log, which shall include the following information for each item:

a. Purchase Order Number(s)

b. Serial Number(s)

c. Barcode Number(s)

d. Item Description(s)

e. Room(s)/Location(s)

f. First and Last Name of Staff Member to Whom Assigned, where applicable

Each site should maintain a "safe" space for staging new equipment delivered to the school/building. This space is where the item(s) should remain until the barcode is attached and all serial numbers and location information is recorded by the Equipment Coordinator or Inventory Processor. In emergent situations, asset or inventory items may be issued for use prior to the application of the barcode tag. Such emergencies might include there being storage space limitations or urgent instructional needs prior to the arrival of the barcodes. If items are put into use prior to the application of the barcodes, the school's Equipment Coordinator is required to provide the Property Control Department's Inventory Processor all information and records pertaining to the items' location(s) upon request.

Donated Items:

Items may be donated to the district through parents, business partners, or other individuals and organizations. DonorsChoose.org or similar organizations enable teachers to request materials and resources for their classrooms by posting charitable requests online. All donated items are the property of the district and will remain at the school receiving the items, not with the teacher requesting the item. The principal or administrative head can give permission for donated items to be transferred if the receiving teacher is reassigned within the FCS District.

Donated items that are transferred to a new location shall immediately be reported to the Property Control Department via an Equipment Transfer Form. This is an interactive form that can be found at the following path: Employee Portal - Warehouse - Pickup Request.

Transferring Equipment:

Neither assets nor inventory items are to be transferred without following appropriate District procedures. An Equipment Transfer Form is to be used to report items that are to be transferred from one location to another (either on-site or between facilities). This is an interactive form that can be found at the following path: Employee Portal - Warehouse - Pickup Request.

In lieu of use of the form, the Property Control Department may be notified of the need for the transfer of asset or inventory items via an email containing the necessary barcode and serial number information. This email will most often be sent by Equipment Coordinators but may also be sent by bookkeepers and media specialists if the

item is school based. For each requested change in custody, the requestor will authorize the transfer by signing the Equipment Transfer Form in the appropriate space next to the item description. The form will be completed in detail and shall include all requested information and authorizations. The principal/administrator of the receiving facility will acknowledge receipt of the item(s) by assigning the new location for the transferred item(s) and signing the Equipment Transfer Form. The original of the form is to be sent to the Property Control Department immediately so that the appropriate database can be updated. The transfer/relocation of asset or inventory items from one FCS location to another shall only be completed by warehouse staff.

When a school staff member transfers to a new location within FCS with laptops or other devices, the school Equipment Coordinator or School Technology Specialist should notify the Property Control Department of the relocation of the items by providing the following information to the Property Control Department:

a. Employee ID #
b. Item Barcode Tag #
c. Item Serial #
d. New Location of Item

Discarding Equipment:

Assets and inventory items are not to be altered, removed, or destroyed without following appropriate District approval procedures. If an item is inoperable, the Maintenance Department should be notified. If maintenance deems the item unrepairable, an Equipment Discard Notice Form will be issued to be completed and sent to the Property Control Department to request replacement of the item. This form must be completed and signed by the principal/administrative head of the requesting school/facility. The Property Control Department will facilitate replacement if/when the funds are available.

FCS employees are not allowed to discard or throw away any inoperable FCS equipment or furniture. Additionally, inoperable equipment and furniture must not be sold, traded, or disposed of without the written consent of the Warehouse Manager, which has the sole responsibility for disposition of FCS owned property.

Cross Reference: DO – Disposal of School Property Operating Guideline

Assets & inventory items purchased with categorical funds for special programs are not to be transferred for use outside of the program area without obtaining proper District approval. Procedural points of handling transfers, etc. of these items are governed by the same guidelines as all other district items. However, additional governance is provided for these items in that they must be handled and disposed of within the limits imposed by the terms of the grant providing the funds with which they were purchased.

Inventory Count/Audit of Assets & Inventory Items:

A complete physical count/audit of assets & inventory items in all classrooms, offices, warehouses, and maintenance facilities is to be done annually to verify the accuracy of district records. This includes all assets, IT equipment, textbooks, kitchen supply items, spare parts inventory, etc. A copy of each building's inventory will be sent to the building's lead administrator annually. The Property Control Department will email both the principal and the school's Equipment Coordinator to notify them of an approximate date for the audit. This email should be sent approximately 2 weeks before the approximate date of the audit. The email should include a list of the items that will be reviewed during the audit. These items will have been randomly selected for review. The site Equipment Coordinator is required to assist the Inventory Processor with the audit by walking the property with

him or her and facilitating access to all storage locations and supplying all necessary documentation for the items on the audit list.

When the audit is completed, a letter with the audit results will be issued to the principal/administrative head of the facility, the Equipment Coordinator, and the Area Superintendent. If the principal/administrative head disagrees with the results of the audit, he or she may request an additional review via an email to the Property Control Department. If items found to be missing during the audit are subsequently located, a new audit letter will be issued reflecting the change in status for those items. Any discrepancy found between the results of the inventory counts and the buildings' inventory listing shall be reported immediately to the Property Control Department by means of the Equipment Deletion Form or the Equipment Transfer Form.

An annual review of all assets & inventory shall be conducted to determine recommendations for items needing to be declared surplus, obsolete or non-functioning. The site's Equipment Coordinator will supply documentation for any items that were:

- Declared surplus
- Transferred to another facility
- Lost
- Stolen
- Replaced
- Disposed of
- Sent offsite for repair

For items deemed stolen, a Stolen or Damaged Property Report Form must be completed, and a copy of the police report attached and submitted to the Property Control Department. An exhaustive search to locate the item(s) must be executed prior to completion of the form. Prior to declaring/treating an item as surplus or obsolete, the Warehouse Supervisor must be contacted to verify whether a transfer to another school or department has been requested for the item. Items officially deemed as surplus or obsolete must have a Declaration of Surplus or Obsolescence Form completed and sent to the Director of Auxiliary Services with a copy to the appropriate school/department contact person and the appropriate school/department head. Any items found to be missing, lost, or stolen must be reported immediately and are to be deleted from the inventory database via an Equipment Deletion Form with attached supporting documentation.

At the end of each school year, all principals or administrative heads will furnish a list of all assets & inventory items that have been damaged, broken, or has been determined to have no further useful life to district personnel. The list will be reviewed, and the items will be disposed of accordingly. Once there is documentation with the appropriate signatures verifying that the equipment has been sold, donated, is missing, stolen, or otherwise should no longer be in the inventory management system, it may be deleted from the system by personnel in the Property Control Department via the Equipment Deletion Form

DK – Contracts for or on Behalf of Students
Last Reviewed: March 19, 2015

Contracts and/or purchases for goods and services to be paid for out of a school's student activity fund shall be governed by the School System's Student Activity Fund Accounting Procedures Manual (SAF Manual), which shall include the following minimum requirements as necessary:

1. Student activity funds shall be expended only for school-related purposes of benefit to the school.

2. All purchases shall be supported by appropriate requisition forms, invoices and receipts.

3. School personnel shall not collect funds from students for expenditures that are specifically included in the school cost center budget.

4. Upon the closing or consolidation of a school, the school district shall determine how the student activity fund shall be reallocated.

5. District schools shall use the Student Activity Fund accounting system adopted by the District to comply with generally accepted accounting principles and SAF accounting procedures set forth by the Chief Financial Officer.

6. All contracts involving receipt or expenditure of student activity funds shall provide for annual review by the principal with the right to discontinue the arrangement. All such contracts must be signed by the school principal and may not extend beyond one year without the principal's written consent to the vendor to extend.

DO – Disposal of School Property
Last Reviewed: January 20, 2022

A. Purpose

To provide procedures and instructions for the disposal of surplus Fulton County Schools property in accordance with the laws and policies established by the State of Georgia and the federal government

B. Scope

The instructions contained herein provide procedures to be followed in declaring, processing, and disposing of surplus school property. The goal is to assure the most equitable, effective, economical use and disposal of the surplus Fulton County Schools material assets. Surplus status may be declared due to obsolescence, excessive operational costs, maintenance costs, or other appropriate factors. The disposal of surplus is divided into two separate categories:

1. Real property to include buildings and land; and
2. surplus equipment and materials.

C. Restriction

In order to prevent the appearance of impropriety, Fulton County Schools employees and their immediate family members are prohibited from purchasing surplus property or receiving surplus property under the following conditions:

1. If that employee declared the property surplus; or
2. if that employee recommended to the responsible individual that the property should be declared surplus.
3. All other Fulton County Schools employees are permitted to participate in the public sale of surplus property under the same conditions that are made available to the public.
4. Sales to employees are not authorized except during that period that the sales have been advertised to the public.

D. Sale of Real Property

The Board of Education assigns the Capital Programs Department (Operations Division) as its owner's representative in the sale or conveyance of real property or any permanent interest (such as permanent easements) therein. Prior to any such sale, or conveyance, the District shall obtain at least one appraisal of the real property by a licensed, independent, third-party appraiser. Notwithstanding the foregoing, if a utility easement or similar easement is being granted in connection with a school construction or renovation project for the benefit of such project, this appraisal requirement may be waived by the District.

1. The Board of Education may sell the property by competitive bidding or authorize the sale or conveyance of the property in such other manner and on such other terms, as it considers in its discretion to be reasonable and in the best interest of the District.
2. If the competitive bidding process is used, a notice of intent to sell shall be published two times in one or more newspapers of general circulation in the metro area. The notice shall state that bids will be received on a specified date.
3. All bids shall be available for examination by the public.
4. The Board of Education may employ a broker or auctioneer who may be paid from the proceeds of the sale. The broker or auctioneer may not be the same person who appraised the property.

E. Disposition of Surplus Equipment and Materials

The Board of Education assigns the Warehouse Manager as its agent to manage the disposal of all surplus equipment and materials that are no longer needed for school utilization.

1. The initial surplus determination is made by the principal of a school or a departmental head and is submitted on a Surplus Pickup Request (via email) to the Warehouse Manager.

2. The surplus request can be found on the employee portal. The Surplus Pickup request email address can also be found in the Warehouse and Printing Services web page.

3. This process can also be used to transfer surplus material from one location to another within the school system.

4. Equipment and materials which have been declared surplus are not allowed to be removed from their assigned location until they have been declared as surplus by the Warehouse Manager. In the case of copier removal marked for surplus, only the copier models the size of a desktop or smaller will be picked up by the warehouse.

5. The Warehouse Manager will take action on all requests for disposal of surplus items based on the following criteria:

a. Redistribution to other schools or departments
b. Outdated or obsolete
c. Time and cost to repair.
d. Trade-in value
e. Serviceability
f. Safety issues
g. Market value and desirability

6. When equipment and materials have been officially declared as surplus, then they will be transferred to a warehouse location where they will be inventoried and processed. The only exception to this procedure is when one school or department knows of the pending surplus availability of equipment or material at another site then they can request an intradistrict transfer. The receiving school or department is responsible to submit the standard Surplus Pickup Request to the Warehouse Manager. The request must include the point of contract at the releasing school or department and the point of contract at the receiving school or department.

7. When a school or department submits a Surplus Pickup Request it must list for each item the following information:

a. Fulton County Schools Bar Code number (If there is one)
b. Description of the surplus item (i.e. brand, model)
c. Serial number
d. Assign a condition evaluation of one of the following:

i. Good
ii. Poor
iii. Unrepairable

8. When the school or department submits a Surplus Pickup Request and has a large number of items then they may attach an Excel Spread Sheet to the Surplus Pickup Request with the above information. The Excel Spread Sheet must include on each page the following information:

a. Name of school or department
b. Title that includes that these are surplus items
c. Name of person sending the request
d. Date
e. Page number

9. When vehicles and equipment have been declared surplus then the department that owned the surplus items is responsible to remove or blacken out all Fulton County School markings (decals) and remove the license plates. The department also must coordinate with the Warehouse Manager as to where they will deliver the surplus vehicles or equipment. All service records, titles, and keys will be delivered to the Warehouse Manager.

10. Redistribution of school assets is the primary goal for serviceable surplus equipment or material. Frequently, assets that are no longer needed in one school or department may still have a useful life in another. The Warehouse Manager will maintain and make available for redistribution all serviceable surplus equipment and material. Surplus equipment and material stored in the warehouse can be issued to any school or department. Schools and departments can independently schedule a time to screen surplus or they can submit an email request for item availability to the Warehouse Manager. Those surplus items which cannot be utilized elsewhere in the school system shall be disposed of by one of the processes described below:

a. Public Sale – Sealed Bid Procedure. This type of public sale is conducted by the Warehouse and Printing Services. These sales will normally include vehicles and equipment where each item is projected to sell for $200 or more. This competitive process must include the following:

i. Each item in this category will be assigned a lot number and will be listed on a bid sheet. This bid sheet will provide as much information as possible for each item.

ii. Public Notice - If the competitive process is to be used then a notice of intent to sell shall be published two times in one or more newspapers of general circulation for the metro area.

iii. School District Notice - A notice will be sent out within the school system. A notice will be emailed, mailed or faxed to any potential buyer who has expressed an interest.

v. Public Inspection of Bid items - Potential buyers will be allowed to inspect all surplus items on a designated date and be allowed to review any available records in regards to any surplus bid item.

vi. Bid Submission - Customers must submit their bids on a standard Warehouse and Printing Services form. They can fax this form, email, mail, or submit it at the sale site. If received via fax, email or mail then the form will immediately be placed in a sealed envelope. When a customer submits their bid at the site, then they will submit it in a sealed envelope. Once the envelope is sealed then it will receive the next sequential number and the time

received will be listed on the envelope. Bids will not be received after the end of the posted time and date.

vii. Review of Submitted Bids - The Warehouse Manager will develop a spreadsheet which does not list the name of any bidder but uses the number assigned to the bid envelope. Thus, the identity of the bidder is not shown on the spreadsheet. This prevents the appearance of impropriety. The Warehouse Manager will review all submitted bids and determine which potential buyer has submitted the highest bid for each item. In the case of a tie, then the bid that was submitted first will be offered the surplus item. The potential buyer will then be notified by telephone or email and allowed five business days to purchase and pay for the item. If they decline their option, then the next highest bidder will be notified. Once a buyer agrees and pays for the item, then they have two weeks to pick up their purchase. Sales taxes will be added to the bid price. All purchases must be paid in cash or a cashier's check. If it is determined that there was no bid received for an item or that a bid received was not acceptable, then the surplus items will be sold on a negotiated basis or disposed of by the Warehouse Manager in the best interest of the system.

b. Public Sale: Cash and Carry Sales - This is a process where the Warehouse Manager conducts a public sale where every surplus item has a fixed price tag. Sell by fixed price is only used for items that were originally purchased for under $200. This is the most efficient method of disposing of low value surplus equipment and material. This fixed price assigned to each surplus item is based on surplus sale history and the current market value of the item. An example is that each student chair can be separately sold at the fixed price. The customer places in a staging area those items that they want to purchase and when they are ready to check out then they pay cash and remove their purchases at that time. Sales taxes are included in the price to make the transaction simple and efficient.

c. Public Sale: Auction - A public auction may be held in lieu of the sealed bid process. Surplus items will be numbered and identified on a bid sheet as in the sealed bid process. A professional auctioneer can be utilized, or the Warehouse Manager can operate the auction. The highest bidder for each item must pay cash or submit a cashier's check. Sales taxes will be added to the bid price. Buyers have two weeks to remove their purchase.

d. Public Sale: Internet - The Warehouse Manager is authorized to utilize the vendor approved by the Board of Education to dispose of Fulton County Schools surplus equipment and material.

e. Equipment/Vehicle Trade in - This occurs when there is a trade-in concession of surplus equipment in the purchase of a replacement vehicle or equipment. The advantage can be a discount on the new material, cost avoidance on the removal or disposal of the old equipment or any combination. Permission for the trade-in concession must be requested via letter or email to the Warehouse Manager.

f. Furniture and Cafeteria Item Disposal - Items such as desks, tables, chairs, kitchen equipment, and all items other than computers, copiers and printers will be handled in the following manner:

i. The first objective will be to maintain items to reuse in a Fulton County Schools department or school for a 60-day period

ii. The item(s) will then be offered for sale to a charitable or non-profit organizations for a 30-day period

iii. The item(s) will go to sale on GovDeals.com for a 7-day bid sale

iv. If the item(s) are not disposed of in the above process the item(s) will be disposed of in the best interest of Fulton County Schools and the environment. Profits from such disposal will return to the FCS General Fund

g. Computers, Copiers, and Printer Disposal - Items such as computers, copiers, and printers will be handled in the following manner:

i. The first objective will be to maintain these items to reuse in a Fulton County Schools department or school for a 30-day period

ii. If the items are not reused in a Fulton County Schools department or school, the items(s) will go to the vendor approved by the Board of Education for disposal and the profits of that recycling, if any, will return to the General Fund.

h. Electronic Surplus (E-Surplus) Disposal - Fulton County Schools has entered into a contract based on the bid process for the disposal of all electronic equipment. The contract requires that all E-Surplus disposals conform to U.S. Environmental Protection Agency (EPA) regulations and that all data storage devices are destroyed in a manner that ensures data thereon is unrecoverable. The most common E-Surplus equipment includes but is not limited to:

i. Computers
ii. Copiers
iii. Monitors and television sets
iv. Peripherals (includes keyboards, mouse, speakers)
v. Scanners
vi. Hubs and Routers
vii. Pagers
viii. Fax machines
ix. Telephone systems
x. Radios, CD players and stereo equipment
xi. DVD and VCR players/recorders
xii. Answering machines
xiii. Calculators

i. Sales to Non-profit Organizations - Non-profit organizations may purchase surplus items in between public sales. The fixed prices for the surplus material will be based on historical surplus records.

j. Sales to Start up Charter Schools. Fulton County School surplus equipment and material based on availability can be sold at any time to start up Charter Schools. The fixed prices for the surplus material will be based on historical surplus records.

k. Contributions to Non-Profit Organizations - Fulton County Schools surplus equipment and material may be contributed to other publicly supported educational, governmental, or medical non-profit organizations. Currently assessed contributions that are over $10,000 require Fulton County School Board approval.

l. Recycle Sale - Surplus items which are not disposed of by any of the procedures described above and which have no economic value to Fulton County Schools, may be sold for recycling. When recycling is not available the last disposal method is for the item to be processed as trash (i.e. placed in a dumpster). The Warehouse Manager will ensure that this process is conducted in the most environmentally appropriate manner. Redistribution is preferred to recycling and recycling is preferred to trash.

m. Surplus Textbooks - The disposal of textbooks is unique, because depending on their subject they may be surplus in our schools but still have value in another school system or they may have become obsolete as to be worthless. Surplus textbooks will be sold to “used textbook companies” for their resale value. If they have no value and if they must be destroyed, this will be accomplished through a paper recycling program.

n. Hazardous Surplus Material - The Warehouse Manager is not authorized to receive, transfer, or dispose of hazardous materials as defined by the U.S. Environmental Protection Agency (EPA). Please contact the Environmental Services Coordinator for disposal guidance. Under no circumstances should hazardous materials be improperly disposed of, such as dumping down drains, storm drains, or in regular trash.

F. Surplus Records

The Warehouse Manager is required to maintain records of all surplus sales and disposal of all surplus material.

1. A copy of every surplus equipment transaction will be provided to the Property Control Department.
2. Surplus Vehicle and Equipment Titles - Titles will be turned over to the Warehouse Manager at the time that the vehicles/equipment is declared surplus. When payment has been received then the Warehouse Manager is responsible to process the title and is authorized to sign as the seller. A copy of all titles will be maintained by the Warehouse Manager.
3. Surplus Vehicle Maintenance Records - All available records will be delivered to the Warehouse Manager who will, in turn, provide them to the buyer at the time of the sale.

4. Tax Exemption - Buyers who claim tax exemption must provide written State of Georgia certification at the time of purchase.
5. Bill of Sale - Every surplus sale will have a bill of sale. One copy is provided to the buyer and the other becomes the record. All bills of sale will include the following statements:

a. The following surplus property is no longer needed by Fulton County Schools and has been sold to the above-listed individual or organization

b. The material is sold as-is and Fulton County Schools makes no representation or warranty as to its serviceability, marketability, condition, or fitness for a particular purpose.

6. All surplus records shall be available for examination by the public and the system audit.

G. Vocational Programs or Other Programs Surplus Requirement

When there is no longer a need for equipment in the vocational programs within the school system, any equipment purchased pursuant to Georgia State Board of Education Rule 160-4-3-.02, shall be reported by the school system as surplus and the school system shall request disposition from the Georgia Department of Education pursuant to said Rule, subsection (2)(c)(2)(v).

If any other Program, that has surplus property requirements proscribed by law or rule, is made known to the District, those requirements will be followed.

BUDGET ADMINISTRATION AND MANAGEMENT PROCESS

The budget serves as a planning tool for managing the financial resources of the School System. Budget administration is the process of monitoring revenues and expenditures during the fiscal year for compliance with the approved budget. Revenues are monitored to identify any fluctuations in budget to actual amounts. Expenditures are monitored to ensure that they do not exceed authorized amounts and that they are used for intended, proper and legal purposes.

Revenue Monitoring

Periodic budget reviews should be made to determine if actual receipts and expenditures are in line with budgeted figures. The Superintendent will then be in a position to make a report to the Board of Education of needed action to withdraw and/or reassign expenditure of funds.

Expenditure and Encumbrance Controls

The legal level of budgetary control for the Fulton County School System shall be the “function level” as defined by the State Department of Education's Financial Management for Georgia Local Units of Administration.

The Superintendent shall present for review and approval by the Board of Education any changes in fund appropriations which are necessitated by changing economic conditions, state funding levels or school system priorities. All encumbrances, except for Capital Programs and Special Revenue funds, shall lapse four months after the end of fiscal year. Exceptions to this rule must be approved by the Board.

Budget Transfers

The Superintendent is authorized by the Board to transfer appropriations within “function” as necessary to staff and equip schools; provided however that any amendment which involves new non-school based positions or changes in allotment formulas requires approval by the Board of Education.

Within school budgets, Board approval for amendments is not required if the transfer to one function can be offset by unused budget dollars in another function.

Special Revenue Fund or Grant budget adjustments up to $1,000,000 may be made without Board approval but reported at the following Board meeting as information.

The Superintendent shall advise the Board of all unbudgeted revenue as it is received. Such revenue shall be placed in the school system reserves until such time as the Board shall approve any additional appropriation.

Legal Reference: O.C.G.A. § 20-2-162 O.C.G.A. § 20-2-167b.1

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BUDGET DEVELOPMENT PROCESS

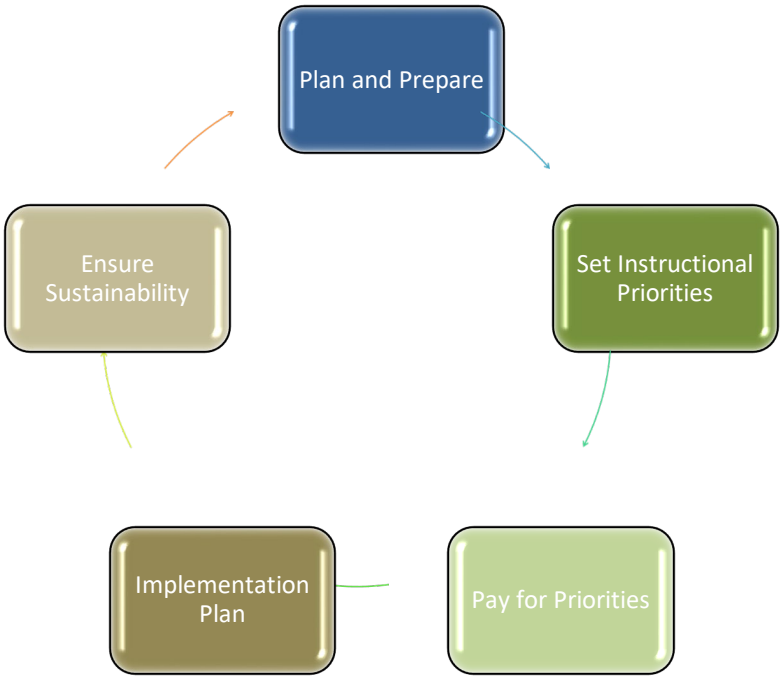
Georgia school law requires that the budget fiscal year begin on July 1 and end on June 30. FCS develops a General Fund Budget, Special Revenue Funds, School Nutrition Funds, Capital Project Funds, and Pension Budget on an annual basis.

The budget process is a year-round activity beginning with planning, preparing, adopting, then evolving to reporting, monitoring, and adjusting the financial plan.

School budgets are developed using Board approved formulas and guidelines that ensure both equal and equitable funding to all schools. Moreover, Principals and School Governance Councils (SGC) have flexibility with their resources to best meet the needs of their specific student populations.

The school district budgets its governmental funds based on the modified accrual basis of accounting. Governmental funds include the General Fund, Special Revenue Fund, and Debt Service Fund of the district. The budgets for all other fiduciary funds are completed on an accrual basis. For a more detailed explanation of the Basis of Accounting, see page 70 in the District Policies and Guidelines section.

Fulton County Schools began implementing in FY18 Best Practices in School Budgeting from Government Finance Officers Association (GFOA) which focuses on 5 major areas:



BUDGET PLANNING

Budget Development begins in the fall of the preceding year with the development of the budget calendar. Budget Services staff starts reviewing the prior year process, implements improvements, and develops the timeline and priorities for the upcoming year based on input from members of the district's Budget Committee which is made up of staff from schools, and other divisions such as Academics and Operations. Modifications to the budget development tools and reports are identified and work begins to make these adjustments well in advance of the budget development period.

The budget planning process begins in July when the Budget department staff starts reviewing prior year processes, implement improvements, and developing the timeline for the upcoming budget year.

In September, Budget Services along with a cross-functional team, the Superintendent's Budget Team, reviews the School Allotment Guidelines to be used in developing the school-based earned allocations for the following school year. Based on the Board's mission and feedback from stakeholders, the Superintendent and Cabinet begin developing the strategic initiatives and priority list for the next year's budget cycle based on the district's current strategic plan.

In October, the budget calendar is developed and approved by the Board.

In December, the Operational Planning Department releases the enrollment forecast and Budget Services prepares the preliminary revenue assumptions for the upcoming fiscal year budget. In March, the five-year enrollment forecast is presented to the Board and community, along with its impact on the five-year construction schedule (schedule and priority list for new schools, school additions, school renovations, etc.) and the multi-year operational budget forecast.

FCS uses true site-based budgeting and management through its "Bottom-Up" budget development approach. This means each principal and department head is fully empowered through a budgeting process that provides reasonable flexibility, high accountability, and innovation. The budget process is results-driven and aligned with each school/department's strategic plan and the district's priorities as outlined in the current strategic plan. Although intensive and requiring exceptional expertise from staff, this "bottom-up" approach is one of the elements that sets FCS apart from most other school districts in Georgia. Compared to most schools in the state, our principals have more flexibility over how they allocate and spend their dollars (in compliance with federal and state rules) to ensure positive impacts on student achievement (high accountability paired with flexibility).

Each school principal is required to make every effort possible to include their respective staff, community members, and SGC in their school budget decision-making process. This is also true for central office departments and support services since they must provide opportunities for their staff and team leaders to determine needs and requirements for the upcoming fiscal year. The goal is to make the budget process fully transparent and inclusive, as required by the Board and FCS budget guidelines.

In March, Budget Services consolidates the preliminary district budget and presents it to the Superintendent and Cabinet for full review. Then, the preliminary budget, as modified by the Superintendent's Cabinet, is presented to the Board for discussion.

BUDGET DEVELOPMENT

The budget planning process begins in the fall of the preceding year with the development of the budget calendar. The calendar identifies all deadlines for the annual budget process. The calendar includes important activities in the budget process and the dates on which important decisions are scheduled. The School Board includes at least one work session for reviewing the budget and two public hearing for comment on the budget. The public hearing time and location is published at least seven days in advance, in a newspaper having general circulation with the school division.

The superintendent, with assistance from staff, prepares a preliminary budget. Many factors influence the Superintendent's statement of needs and include, but are not limited to: economic conditions, enrollment growth, staffing needs based on program enrollment, instructional and operational goals outlined in the Division Comprehensive Plan, technology and school bus replacement schedules, public input, and other initiatives that support FCS' mission and goals. The Superintendent's budget is presented to the School Board in April. It is supported by state revenue estimates as proposed by the Governor of Georgia and by the continuation of prior year funding levels as provided by the Fulton County Board of Education. All other sources of revenue (federal and other) are based on historical trends and current available information. The expenditure component of the Superintendent's statement of needs includes division-wide staffing, contracted services, materials, supplies, replacement equipment, utilities, vehicle fuel, and other operational expenses. Staffing costs are based on current staff actual salaries and benefits or may include proposed compensation.

Following Board input and additional discussions with staff and principals' representatives, the Superintendent presents his/her tentative comprehensive budget to the Board and public in April. There are usually five budget work sessions where Board members and staff fully and openly discuss the budget and review budget recommendations. In addition, there are at least two budget public hearings allowing stakeholders and the public opportunities to ask questions and make comments regarding the proposed budget.

During the budget development process, regular budget updates and feedback are provided through several channels including, but not limited to: Board community meetings, the Superintendent's Advisory Committee, Budget Committee, administrative staff meetings, Cabinet budget session, and school budget reviews.

BUDGET ADOPTION

Approved Budget

The Fulton County Board of Education approves the school division's budget by fund and functional category. The categories include Instruction, Pupil Services, Improvement of Instructional Services, Instructional Staff Training, Educational Media Services, Federal Grant Administration, General Administration, School Administration, Support Services – Business, Maintenance and Operation of Plant Services, Student Transportation Service, Support Services – Central, Other Support Services, School Nutrition Program, Enterprise Operations, Facilities Acquisition and Construction Services, Other Outlays, and Debt Service.

In May, after fully discussing the budget and gathering community input, the Board approves the tentative budget.

Tentative Board approval in May allows staff to publish all required advertisements (i.e., proposed budget and salary) and conduct all required additional public hearings (i.e., millage rates as required by the taxpayer's bill of rights) in a timely manner.

In June, the Board approves final budgets and final millage rates. The final budgets, as approved by the Board, are reconciled, and uploaded in the FCS financial system.

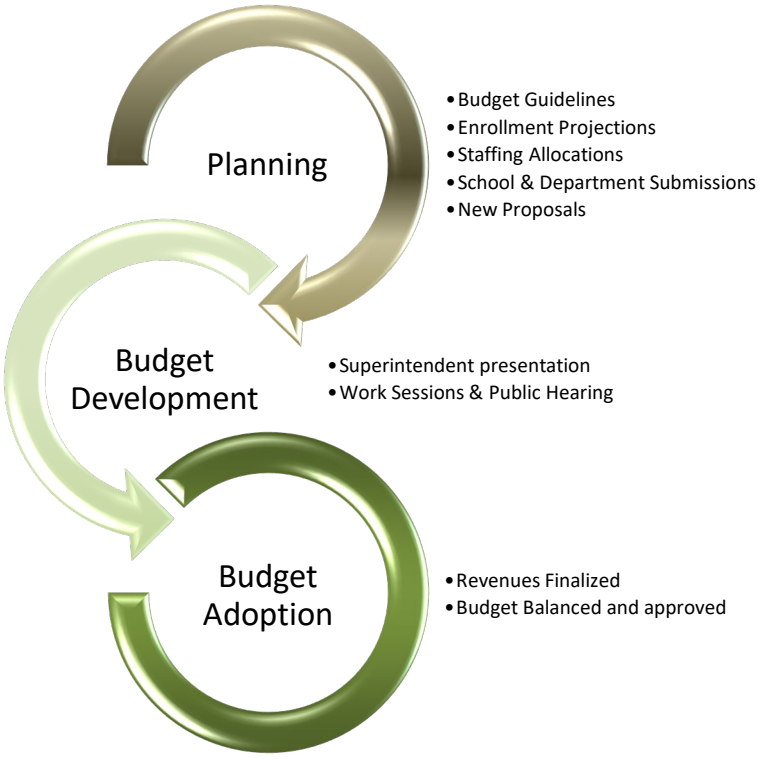
In June, the millage rates, as approved by the Board, are ratified by Fulton County Commissioners, as required by state laws.

Then, the tax digest is prepared by Fulton County officials as well as the millage rates as approved by the Board and Fulton County Commissioners are presented to and certified by the state Department of Revenue (DOR).

This state certification then gives authority to the tax commissioner for releasing the tax bills.

Budget Implementation

Once the budget is adopted by the School Board, it becomes the financial base for programs of each school and department during the fiscal year that begins on July 1. Fiscal accountability is by individual account code. Budget account holders may not expend or encumber more than the approved and appropriated budget amounts. Fiscal monitoring of department and school activities occurs throughout the year to ensure compliance. An amendment to the amount of any fund category requires approval of the Superintendent and the Board. Budget adjustments within functional category totals do not require approval if less than $100,000.



Proviso: In the general fund, sustenance, that is not instructional in nature, can only be funded with non-tax revenue.

BUDGET CALENDAR

The following proposed schedule of activities will guide budget development in the Fulton County School System for the school year 2023-2024. The public is welcome at all meetings.

Activity	Responsibility		Date
FY2024 Budget Calendar presented to the Board (action)	Superintendent	Tuesday	October 11, 2022 North Learning Center
FY2024 Budget Parameters (action)		Tuesday	November 8, 2022 North Learning Center
FY2024 School Allotment Formulas and Guidelines (as is)	Superintendent	Tuesday	November 8, 2022 North Learning Center
FY2023 Midyear Budget adjustments (action)		Tuesday	December 6, 2022 North Learning Center
FY2024 School Allotment Formulas and Guidelines (changes)	Superintendent	Tuesday	January 10, 2023 North Learning Center
Economic Outlook update	Tax Commissioner Tax Assessor	Thursday	February 23, 2023 South Learning Center
Board seeks community input on budget priorities	Board		March
FY2024 Enrollment forecasting presentation	Chief Operations Officer	Tuesday	March 14, 2023 North Learning Center
FY2024 Revenue projections	Chief Financial Officer	Thursday	March 23, 2023 South Learning Center
Budget Markup #1 - FY2024 Budget presentation of Pension, School Nutrition Program, Grants and Special Revenue Funds		Thursday	March 23, 2023 South Learning Center
Spring Break			**April 3 - 7, 2023**
Budget Markup #2 - FY2024 Presentation of Superintendent's comprehensive General Fund budget and Capital Improvement Program		Thursday	April 13, 2023 North Learning Center
Salary Hearing #1 (If necessary)	Talent	Tuesday	May 9, 2023 North Learning Center
Public Budget Hearing #1	Superintendent Board	Tuesday	May 9, 2023 North Learning Center
Salary Hearing #2 (If necessary)	Talent	Thursday	May 18, 2023 South Learning Center
Public Budget Hearing #2	Superintendent Board	Thursday	May 18, 2023 South Learning Center
Board adopts tentative budgets and tentative millage rates	Board of Education	Thursday	May 18, 2023 South Learning Center
Board adopts final budgets	Board of Education	Tuesday	June 6, 2023 North Learning Center
Millage rate adoption schedule	Superintendent Board		TBD

Notes: Scheduled dates for adoption of millage rates are contingent on the availability of tax digest information from tax officials. The Chief Financial Officer and his staff will provide budget briefings and updates to the Board and stakeholders throughout the FY2024 budget process.

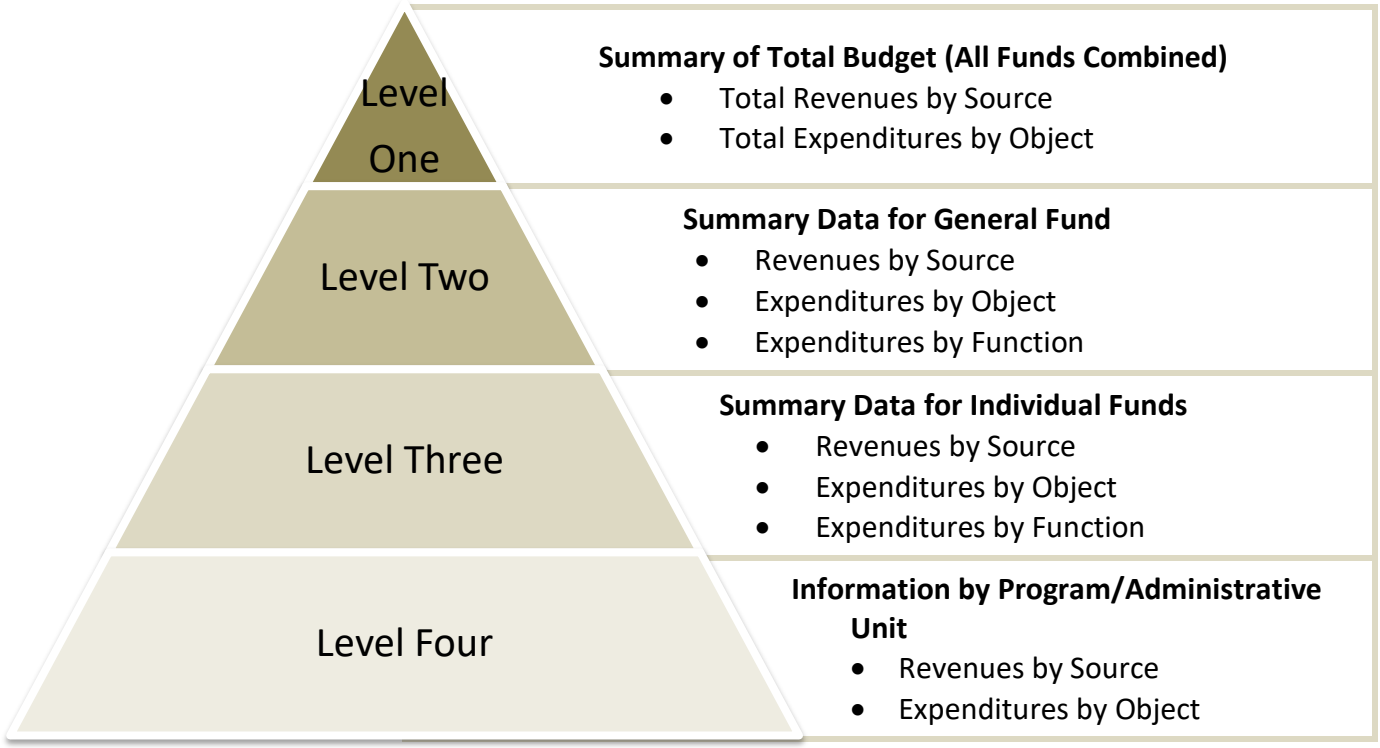


Financial Section

DESCRIPTION OF FINANCIAL STRUCTURE

The primary elements used to classify revenues and expenditures are fund, type, function, and object. Fund represents the highest level for the classification structures. Type is either revenue or expenditure. Function represents categories of expenditures such as instruction, administration, pupil transportation, operations and maintenance, or food service. The function element represents Fulton County Board of Education categories for reporting expenditures by school divisions. The object element serves as a method of classifying types of revenues and expenditures. The financial section is divided into four major level. Starting from the top down each level of the pyramid progressively increases the granularity of the data being displayed. Along with the increasing detail, each level provides different views of the revenues and expenditures. This pyramid approach is reflected in all financial summaries that follow.

The Financial Reporting Pyramid



Fund Types

Government funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The School System reports the difference between governmental fund assets and liabilities as fund balance. The School System reports the following major governmental funds:

General Fund

The General Fund is the school system's primary operating fund. The General Fund is used to account for all financial transactions of the school system except those required to be accounted for in another fund. Ad Valorem taxes and State QBE funding represent the major revenue sources for the General Fund.

Debt Service Fund

This fund is sometimes called the Bond Sinking Fund. It services all debt, mainly principal and interest payments, created as a result of a bond issue. The major revenue sources for this fund are Ad Valorem taxes and transfer from SPLOST proceeds as approved by the School Board.

Consolidated Schoolwide Fund

A governmental fund type to be used to account for the consolidation of state, local, and federal funds in support of a Title I Schoolwide Program.

Capital Programs Fund

The Capital Programs Fund accounts for resources which are used exclusively for acquiring school sites, constructing and equipping new school facilities, renovating existing facilities, and purchasing specific types of long-term assets such as school buses and school computers. The major revenue source is proceeds from sales tax (SPLOST) as approved by Fulton voters.

Special Revenue Fund

This fund is used to account for the proceeds of specific revenue sources (other than Fiduciary Fund or Capital Programs Fund) that are legally restricted to specified purposes. The major revenue source is the Federal Government for special programs such as Title I, Title II-A, Title VI-B, etc.

School Nutrition Program Fund

This fund is used to account for the United States Department of Agriculture (USDA) approved School Nutrition Program. The intent of the school system is that the costs of the School Nutrition Service Fund be financed or recovered primarily through Federal resources and users' charges. The School Nutrition Program Fund at Fulton County Schools is a self-supported program.

Pension Trust Fund

This fund is used to account for the Fulton County Schools Employee Pension Fund (FCSEPF) a governmental plan established by the Georgia General Assembly in 1932 to provide a system of pension and retirement pay to teachers and employees of the Fulton County Board of Education. The plan in its form today is a defined benefits plan with 5,518 members and consists mainly of those employee groups not covered under the Teachers Retirement System of Georgia (TRS). Administration of the Plan is carried out under the direction of the Fulton County Board of Education (FCBOE) by a Committee of the Board of Education known as the Pension Board. The Plan is financed by annual contributions from the FCBOE and additionally by employee contributions of 5.6% or 6.6% of the participant's compensation dependent upon the election of beneficiary coverage.

Other Post-Employment Benefits (OPEB)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – At June 30, 2022, the School System reported a liability of $578,951,041 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2020. An expected total OPEB liability as of June 30, 2021 was determined using standard roll-forward techniques. The School System's proportion of the net OPEB liability was actuarially determined based on employer contributions to the School OPEB Fund during the fiscal year ended June 30, 2021. At June 30, 2021, the School System's proportion was 5.3454%, which was a decrease of 0.039034% from its proportion measured as of June 30, 2020.

For the fiscal year ended June 30, 2022, the School System recognized OPEB expense of ($4,340,377). At June 30, 2022, the School System reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 264,347,207
Net difference between projected and actual earnings on OPEB plan investments	-	918,033
Changes in proportion and differences between School System contributions and proportionate share of contributions	4,962,646	9,976,423
Changes in plan assumptions	106,014,868	47,242,038
School System contributions subsequent to the measurement date	19,877,151	-
Total	**$ 130,854,665**	**$ 322,483,701**

School System contributions subsequent to the measurement date of $19,877,151 are reported as deferred outflows of resources and will be recognized as a reduction of the net OPEB liability in the fiscal year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year ending June 30:	
2023	$ (55,291,307)
2024	(50,756,919.00)
2025	(37,633,819.00)
2026	(26,207,781.00)
2027	(32,169,308.00)
2028	(9,447,053.00)
Total	$ (211,506,187)

Actuarial assumptions - The total OPEB liability as of June 30, 2021 (measurement date) was determined by an

actuarial valuation as of June 30, 2020 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021:

Inflation	2.50%
Salary increases	3.00 – 8.75%, including inflation

FUND BALANCE CLASSIFICATIONS

Generally, fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the School System is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- Nonspendable Fund Balance - Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.
- Restricted Fund Balance – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the School System or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.
- Committed Fund Balance – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the School System Board of Education through the approval of a motion. Only, the School System Board of Education also may modify or rescind the commitment.
- Assigned Fund Balance – Fund balances are reported as assigned when amounts are constrained by the School System's intent to be used for specific purposes but are neither restricted nor committed. Through resolution, the School System Board of Education has authorized the School System's superintendent or designee to assign fund balances.
- Unassigned Fund Balance - Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The School System reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.

SCHOOL BOARD FUNDS OVERVIEW

The accounts of Fulton County Schools are organized in six funds under the control of the School Board. Fund is the highest level of the financial classification structures. School division resources are allocated to and accounted for in individual funds based upon the purpose for which they are intended and how spending activities are controlled.

The various funds are as follows:

Governmental Funds

- General Fund
  - School Operating Fund
- School Nutrition Fund
- Capital Project Fund
- Special Revenue Fund
  - Title I – IVB
  - ESSER
  - Pre-Kindergarten

Fiduciary Funds

- Pension Fund
- Student Activity Fund

Summary of Revenue Budget by Fund		
General Fund	$	1,219,880,660
School Nutrition Fund	$	45,586,343
Capital Project Fund	$	260,993,281
Special Revenue Fund	$	124,283,606
Pension Fund	$	59,834,782
Student Activity Fund	$	15,848,908
Total of All Functions	**$**	**1,726,427,580**

ALL FUNDS – BUDGET REVENUE SUMMARY

Fulton County Public Schools receives funds from state, federal, county, and local sources. Estimates for revenues are made in the fall for the next fiscal year based upon the latest available information and are adjusted in the spring based on General Assembly actions and county appropriation levels.

Total revenues in all funds for FY 2023-24 are projected to be $1,726,427,580 for FCS which represents a decrease of $51,980,724 or -2.92% percent compared to the FY 2022-23 projected revenue of $1,778,408,303.

Local Revenue

The local revenue funding is approximately 59% of the school division's total budget. Local revenue is derived from real estate and personal property taxes assessed by the County for all services provided to the citizens of Fulton County. For FY 2023-24, local revenue is projected to be $1,025,758,182. This is an increase of 3.94% or $38,908,537 when compared to the FY 2023 projected revenue budget.

Other Revenue

Other revenue is projected to be $136,052,485 for FY 2024 which includes revenue from Other Uses. This is an increase of $2,021,717, or 1.51% when compared to the FY 2022-23 projected revenue budget. Other revenue includes rental of school property, rebates and refunds, Universal Services Discount (E-Rate), and lunch and breakfast sales to students.

State Revenues

The total state revenue estimate is $414,393,941, which comprises about 24% of the total revenue for all funds. This is a decrease of -$810,624 or -.20% compared to the FY 2022-23 projected revenue budget.

Federal Revenue

The total federal revenue estimate is $150,222,971, which comprises about 9% of the total revenue for all funds. This amount is a decrease of $92,100,354 when compared to the FY 2022-23 projected revenue budget. Federal revenue includes, but not limited to funding for JROTC, Title grants, which fall under the Elementary and Secondary Education Act (ESEA), ESSER, Individuals with Disabilities Education Act for instructional programs, Medicaid, Carl Perkins Career and Technical funding, and the School Nutrition Program. Federal grants are approved at the federal level after the start of the school division's fiscal year; therefore, the projections are based on the approved grant amounts for the previous federal fiscal year.

Summary of All Funds by Revenue Source

Description	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Current	FY2024 Projected	Increase / (Decrease)	% Chg
All Funds							
Local Revenue	835,742,109	885,745,000	955,052,525	986,849,645	1,025,758,182	38,908,537	3.94%
State Revenue	437,559,649	390,133,740	405,545,188	415,204,565	414,393,941	(810,624)	-0.20%
Federal Revenue	76,871,490	102,405,952	202,157,059	242,323,325	150,222,971	(92,100,354)	-38.01%
Other Revenue - Local	84,552,836	169,172,027	13,582,954	134,030,769	136,052,485	2,021,717	1.51%
Total Revenue - All Funds	$ 1,434,726,085	$ 1,547,456,719	$ 1,576,337,727	$ 1,778,408,303	$ 1,726,427,580	$ (51,980,724)	-2.92%

ALL FUNDS – EXPENDITURES BY FUNCTION

The function describes the activity for which a service or material is acquired. The functions are classified into fifteen broad areas: Instruction, Pupil Services, Improvement of Instruction, Staff Training, Educational Media, General Administration, School Administration, Support Services – Business, Maintenance and Operations, Student Transport Services, Support Services – Central, Other Support Service, School Nutrition, Facilities Acquisition and Construction Service, and Other Outlays. Functions are further broken down into sub-functions and areas of responsibility.

Instruction (1000)

Instruction includes activities dealing directly 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. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

Pupil Services (2100)

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.

Improvement of Instructional Services (2210)

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.

Instructional Staff Training (2213)

Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. It should be noted that the salary of a teacher who is attending training would still be reported in function 1000.

Educational Media Services (2220)

Activities concerned with directing, managing, and operating educational media centers. Included are school libraries, audio-visual services, and educational television.

General Administration (2300)

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.

School Administration (2400)

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

Support Services - Business (2500)

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.

Maintenance and Operation of Plant Services (2600)

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.

Student Transport Service (2700)

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.

Support Services - Central (2800)

These include 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. These also include public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff, and the general public.

Other Support Services- (2900)

All other support services not properly classified elsewhere in the 2000 series.

School Nutrition Program (3100)

Activities concerned with providing food to students and staff in a school or LUA. This service area includes the preparation and serving of regular and incidental meals or snacks in connection with

school activities and delivery of food. Activities should be recorded in Fund 600 (School Nutrition Program) except when paid by federal funds from fund 100 on behalf of the food service operation due to a shortage of funds or by special arrangement.

Facilities Acquisition and Construction Services (4000)

Activities concerned with the acquisition of land and buildings; renovating buildings; the construction of buildings and additions to buildings, initial installation or extension of service systems and other build-in equipment; and improvements to sites.

Other Outlays (5000)

These are outlays which cannot be properly classified as expenditures but require budgetary or accounting control.

FY 2023-24 Proposed Expenditures by Function (All Funds)	
Instruction	$ 899,585,771
Pupil Services	$ 100,270,117
Improvement of Instructional Services	$ 55,394,012
Educational Media Services	$ 18,764,924
Staff Development - Personnel	$ 25,642,239
Federal Administration	$ 1,684,324
General Administration	$ 11,483,915
School Administration	$ 77,108,903
Support Services - Business	$ 79,230,917
Maintenance and Operation	$ 117,791,088
Student Transportation	$ 68,733,636
Support Services - Central	$ 48,298,411
Other Support Services	$ 40,035
School Nutrition Program	$ 51,528,789
Facilities Acquisition & Construction	$ 612,105,064
Total of All Functions	**$ 2,167,662,145**

Fulton County Board of Education

Fiscal Year 2023-24 Budgets

The proposed budgets are scheduled to be adopted in final form by the Board on June 6, 2023.

	General Fund	School Nutrition Fund	Special Revenue Fund	Capital Project Fund	Pension Fund	Student Activity Fund	Total All Funds
Fund Balance July 1, 2023	411,735,123	29,900,698	(13,554,184)	396,737,509	485,347,613	-	1,310,166,759
Revenues:							
Local Revenue	778,661,621	-	-	247,096,561	-	-	1,025,758,182
State Revenue	405,372,279	1,036,662	7,985,000	-	-	-	414,393,941
Federal Revenue	1,000,000	31,238,829	116,298,606	1,685,536	-	-	150,222,971
Other Revenue - Local	34,680,760	13,310,852	-	12,211,184	59,834,782	15,848,908	135,886,485
Total Revenue	$ 1,219,714,660	$ 45,586,343	$ 124,283,606	$ 260,993,281	$ 59,834,782	$ 15,848,908	$ 1,726,261,580
Expenditures:							
Instruction	837,046,161	-	62,539,610	-	-	-	899,585,771
Pupil Services	89,403,946	-	10,866,170	-	-	-	100,270,117
Improvement of Instructional Services	35,942,407	-	19,451,605	-	-	-	55,394,012
Educational Media Services	18,764,924	-	-	-	-	-	18,764,924
Staff Development - Personnel	8,007,294	-	17,634,946	-	-	-	25,642,239
Federal Administration	-	-	1,684,324	-	-	-	1,684,324
General Administration	2,924,406	-	8,559,508	-	-	-	11,483,915
School Administration	74,383,554	-	2,725,350	-	-	-	77,108,903
Support Services - Business	20,981,828	-	597,411	-	41,802,770	15,848,908	79,230,917
Maintenance and Operation	117,791,088	-	-	-	-	-	117,791,088
Student Transportation	67,903,000	-	830,636	-	-	-	68,733,636
Support Services - Central	45,708,500	-	2,589,912	-	-	-	48,298,411
Other Support Services	40,035	-	-	-	-	-	40,035
School Nutrition Program	-	51,528,789	-	-	-	-	51,528,789
Construction & Capital Expenditures	-	-	-	-	-	-	-
Operating Transfers	-	-	-	-	-	-	-
Facilities Acquisition & Constr. Services	-	-	-	612,105,064	-	-	612,105,064
Debt Service	-	-	-	-	-	-	-
Total Expenditures	$ 1,318,897,143	$ 51,528,789	$ 127,479,471	$ 612,105,064	$ 41,802,770	$ 15,848,908	$ 2,167,662,145
Excess (deficiency) of Revenue over (under) Expenditures	$ (99,182,483)	$ (5,942,446)	$ (3,195,865)	$ (351,111,783)	$ 18,032,012	$ -	$ (441,400,566)
Other Financing Sourced (Uses)							
Other Uses	166,000	-	-	-	-	-	166,000
Transfers In	332,063,194	-	3,195,865	-	-	-	335,259,059
Transfers Out	(335,259,059)	-	-	-	-	-	(335,259,059)
Total Other Financing Sources	(3,029,865)	-	3,195,865	-	-	-	166,000
Fund Balance June 30, 2024	$ 309,522,775	$ 23,958,252	$ (13,554,184)	$ 45,625,726	$ 503,379,625	$ -	$ 868,932,193

The fiscal year 2023-2024 budgets published herin are tentative. These budgets will be considered for final adoption by the Fulton County Board of Education at 5:00 p.m., on June 6, 2023 at the North Learning Center, 450 Northridge Parkway, Sandy Springs, Georgia 30350. A copy of the proposed budgets is available for review at the Fulton County public library, the Administrative Centers, and the internet at www.fultonschools.org/budgetservices.

The following table combines financial data for all District funds. This table reports revenues by source and expenditures by function.

Summary of All Funds by Revenue Source and Expenditures by Function

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current	FY 2024 Proposed	Increase/ (Decrease)
Fund Balance July 1, 20XX	$ 930,992,331	$ 955,424,017	$ 1,106,577,589	$ 1,209,867,889	$ 1,310,166,759	100,298,869
Revenue						
Local Revenue	835,742,109	885,745,000	955,052,525	986,849,645	1,025,758,182	38,908,537
State Revenue	437,559,649	390,133,740	405,545,188	415,204,565	414,393,941	(810,624)
Federal Revenue	76,871,490	102,405,952	202,157,059	242,323,325	150,222,971	(92,100,354)
Other Revenue - Local	84,230,584	168,695,198	1,214,730	134,020,769	135,886,485	1,865,717
Total Revenue	$ 1,434,403,832	$ 1,546,979,890	$ 1,563,969,502	$ 1,778,398,303	$ 1,726,261,580	$ (52,136,724)
Expenditures						
Instruction	708,638,951	707,267,453	772,296,157	807,703,415	899,585,771	91,882,356
Pupil Services	75,850,531	81,566,252	85,312,032	120,332,300	100,270,117	(20,062,183)
Improvement of Instructional Svcs.	40,374,275	42,443,731	52,031,659	85,076,592	55,394,012	(29,682,580)
Educational Media Services	15,372,882	17,733,526	16,072,224	17,830,462	18,764,924	934,462
Staff Development - Personnel	11,949,102	6,203,184	7,995,600	34,992,352	25,642,239	(9,350,113)
Federal Administration	1,340,524	1,355,905	1,400,235	1,800,553	1,684,324	(116,229)
General Administration	5,510,915	9,008,625	12,647,828	12,287,455	11,483,915	(803,540)
School Administration	60,422,320	62,493,230	66,683,100	70,508,014	77,108,903	6,600,889
Support Services - Business	68,402,663	62,693,976	88,690,728	76,855,339	79,230,917	2,375,578
Maintenance and Operation	84,410,077	81,326,203	85,631,484	122,281,429	117,791,088	(4,490,341)
Student Transportation	56,227,458	50,422,079	55,140,854	67,968,425	68,733,636	765,212
Support Services - Central	40,073,653	41,522,069	40,800,368	56,350,618	48,298,411	(8,052,207)
Other Support Services	15,666	61,013	534,421	417,847	40,035	(377,812)
School Nutrition Program	35,733,560	28,873,943	44,015,156	51,428,324	51,528,789	100,465
Construction & Capital Exp.	-	-	-	-	-	-
Operating Transfers	-	-	-	-	-	-
Fac. Acquisition & Constr. Svcs.	189,789,028	187,143,531	143,795,580	152,276,331	612,105,064	459,828,734
Debt Service	16,182,792	16,188,428	-	-	-	-
Total Expenditures	$ 1,410,294,398	$ 1,396,303,148	$ 1,473,047,426	$ 1,678,109,456	$ 2,167,662,145	$ 489,552,689
Excess (deficiency) of Revenue over (under) Expenditures	$ 24,109,434	$ 150,676,743	$ 90,922,076	$ 100,288,847	$ (441,400,566)	$ (541,689,413)
Other Financing Sourced (Uses)						
Other Uses	322,252	476,829	12,368,225	10,000	166,000	-
Transfers In	8,349,358	21,710,354	677,587,905	287,112,724	335,259,059	-
Transfers Out	(8,349,358)	(21,710,354)	(677,587,905)	(287,112,702)	(335,259,059)	-
Total Other Financing Sources	$ 322,252	$ 476,829	$ 12,368,225	$ 10,022	$ 166,000	$ 398,012,905
Fund Balance June 30, 20XX	$ 955,424,017	$ 1,106,577,589	$ 1,209,867,889	$ 1,310,166,759	$ 868,932,193	$ (441,234,566)

ALL FUNDS – EXPENDITURES BY OBJECT

This dimension is used to describe the service or commodity obtained as the result of a specific expenditure. There are nine major categories which may be further subdivided. For state reporting, all expenditures must be classified to the objects described herein as state-required objects. Expenditures are classified by fund, cost center, sub-function, level, and object or another way to report expenditures is by object (i.e., employee salaries, benefits, purchased services, other charges, materials and supplies, transfers, debt, and capital outlay). Objects are the lowest level of budgetary detail and are summarized into the following areas:

Personal Services - Salaries

Personnel services includes all compensation paid for the direct labor of persons in the employment of local government. Salaries and wages paid to employees for full- and part-time work, including overtime and similar compensation.

Personal Services - Benefits

Employee benefits includes job-related benefits provided to employees as part of their total compensation. Fringe benefits include the employer's portion of FICA, pensions, and insurance (life, health, & disability).

Purchased Professional & Technical Services

Purchased services includes payments for services acquired from outside sources. Services which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services and travel of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, therapists (physical/occupational/mobility/speech) etc. LUAs may assign objects within the 300 Series for each type of service provided but must combine all services for reporting to GDOE.

Purchased Property Services

Expenditures for services other than energy services supplied by public or private organizations. Examples are water and sewer services, purchased cleaning services, garbage services, and pest control services and grounds maintenance.

Other Purchased Services

Payments to persons, agencies, or other school districts for purchased services.

Supplies and Materials

Materials and supplies include articles and commodities that are consumed or materially altered when used and minor equipment that is not capitalized. The cost to purchase textbooks and workbooks used in the classroom would also be coded under this object.

Property

Expenditures for the purchase or acquisition of land and improvements, acquiring existing buildings and contracted construction of buildings, machinery and equipment, purchase or lease of buses and/or equipment.

Other Objects

Other charges include expenditures that support the use of technology applications and programs (e.g., utilities, travel, insurance, phone charges, etc.).

Other Uses (Transfers)

Amounts transferred to another fund. The offsetting transaction will be recorded in Revenue Source 5200 in the fund to which the transfer is made.

The following table combines financial data for all District funds. This table reports expenditures by object.

Summary of All Funds - Expenditures by Object

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase / (Decrease)
All Funds						
Personnel Services						
Salary	636,144,764	626,504,810	672,253,651	747,084,047	806,597,431	59,513,384
Other Salary	32,250,879	47,387,286	71,784,619	121,871,793	54,705,486	(67,166,306)
Employee Benefits						
Health	107,559,621	106,390,605	103,920,652	104,423,673	156,037,865	51,614,192
Teachers Retirement (TRS)	127,572,470	114,755,153	123,270,787	130,976,103	142,796,309	11,820,207
Dental	3,668,190	3,127,975	3,056,168	3,313,287	3,651,644	338,358
Other Benefits	40,383,202	42,402,014	44,727,670	45,488,338	52,600,715	7,112,377
Total Personnel & Benefits	$ 947,579,126	$ 940,567,844	$ 1,019,013,546	$ 1,153,157,241	$ 1,216,389,451	$ 63,232,210
Operating						
Equipment & Related	194,536,975	183,158,787	139,124,369	155,586,090	568,121,824	412,535,734
Supplies & Materials	51,388,524	50,051,184	69,307,816	88,618,774	101,585,361	12,966,587
Other	56,618,710	57,978,862	54,548,771	55,542,271	72,814,361	17,272,090
Other Purchased Services	55,493,084	55,981,279	72,395,473	59,141,441	57,312,939	(1,828,501)
Professional & Technical Service	51,950,336	67,186,309	59,159,198	93,923,959	95,941,454	2,017,495
Utilities	23,116,841	21,308,395	27,731,954	30,367,132	27,677,811	(2,689,321)
Property Services	16,498,196	16,928,287	16,842,373	25,352,159	22,044,804	(3,307,355)
Textbooks	10,797,262	2,672,054	11,608,886	8,197,512	1,950,000	(6,247,512)
Field Trips & Travel	2,087,261	383,474	1,486,685	5,400,810	3,824,140	(1,576,671)
Total Operating	$ 462,487,188	$ 455,648,632	$ 452,205,525	$ 522,130,148	$ 951,272,694	$ 429,142,547
Grand Total	$1,410,066,314	$1,396,216,476	$ 1,471,219,071	$ 1,675,287,388	$ 2,167,662,145	$ 492,374,757

FINANCIAL FORECAST - ALL FUNDS

Projections for FY 2025 - FY 2027 for all funds are as follows: The projections are based on projected costs of instructional plans, operational needs, and sustainment of programs and services. The following forecasted statement combines the General, School Nutrition Program, Capital Project, Special Revenue, Pension, and Student Activity Funds. As required by law, all fund budgets presented in this budget document are balanced, including the forecasted budgets.

Financial Forecast

Description	FY 2023 Projected	FY 2024 Proposed	FY 2025 Forecast*	FY 2026 Forecast*	FY 2027 Forecast*
Fund Balance July 1, 20XX	$ 1,209,867,889	$ 1,310,166,759	$ 868,932,193	$ 669,348,357	$ 477,914,398
Revenue					
Local Revenue	986,849,645	1,025,758,182	1,055,392,830	1,086,627,136	1,071,651,690
State Revenue	415,204,565	414,393,941	411,481,988	406,280,440	400,580,903
Federal Revenue	242,323,325	150,222,971	90,912,619	92,594,149	93,966,557
Other Revenue - Local	134,020,769	135,886,485	71,744,306	24,568,186	52,335,448
Total Revenue	$ 1,778,398,303	$ 1,726,261,580	$ 1,629,531,744	$ 1,610,069,910	$ 1,618,534,598
Expenditures					
Instruction	807,703,415	899,585,771	858,463,799	880,678,291	885,280,689
Pupil Services	120,332,300	100,270,117	100,550,161	100,524,064	100,863,665
Improvement of Instructional Svcs.	85,076,592	55,394,012	38,698,680	38,350,864	38,342,365
Educational Media Services	17,830,462	18,764,924	20,197,672	19,510,508	19,748,785
Staff Development - Personnel	34,992,352	25,642,239	15,611,138	15,226,705	15,287,367
Federal Administration	1,800,553	1,684,324	1,690,479	1,696,920	1,700,943
General Administration	12,287,455	11,483,915	4,531,375	4,558,254	4,538,561
School Administration	70,508,014	77,108,903	79,981,298	77,550,705	78,539,499
Support Services - Business	76,855,339	79,230,917	33,526,543	2,086,630	33,576,381
Maintenance and Operation	122,281,429	117,791,088	122,377,256	121,938,849	115,084,234
Student Transportation	67,968,425	68,733,636	69,709,836	71,594,013	66,017,696
Support Services - Central	56,350,618	48,298,411	46,120,815	46,926,051	47,115,595
Other Support Services	417,847	40,035	40,035	40,035	40,035
School Nutrition Program	51,428,324	51,528,789	52,483,349	53,457,147	54,502,023
Fac. Acquisition & Constr. Svcs.	152,276,331	612,105,064	381,839,440	363,804,822	305,332,501
Total Expenditures	$ 1,678,109,456	$ 2,167,662,145	$ 1,825,821,875	$ 1,797,943,859	$ 1,765,970,338
Excess (deficiency) of Revenue over (under) Expenditures	$ 100,288,847	$ (441,400,566)	$ (196,290,132)	$ (187,873,949)	$ (147,435,740)
Other Financing Sourced (Uses)					
Other Uses	10,000	166,000	166,000	166,000	166,000
Transfers In	287,112,724	335,259,059	-	-	-
Transfers Out	(287,112,702)	(335,259,059)	(3,459,704)	(3,726,010)	(4,284,838)
Total Other Financing Sources	$ 10,022	$ 166,000	$ (3,293,704)	$ (3,560,010)	$ (4,118,838)
Fund Balance June 30, 20XX	$ 1,310,166,759	$ 868,932,193	$ 669,348,357	$ 477,914,398	$ 326,359,820

** Economic conditions culd cause significant variances from the projections.*

GENERAL FUND (SCHOOL OPERATING FUND)

The General Fund is utilized by the school division to account for revenues and expenditures necessary for the day-to-day operations of the school division. Revenues are received from state, federal, local, and other local resources. Expenditures are tracked by function, program, and object code.

The fund statement for the General Fund details the funding sources, expenditures, and fund balances for FY 2020, FY 2021, and FY 2022, the projected FY 2023 and proposed FY 2024.

General Fund - Financial Statement

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase/ (Decrease)
Fund Balance July 1, 20XX	$ 221,469,837	$ 243,097,401	$ 303,772,501	$ 366,209,039	$ 411,643,192	$ 45,434,154
Revenue						
Local Revenue	656,990,479	696,301,703	725,340,080	746,398,829	778,661,621	32,262,792
State Revenue	409,630,126	377,633,869	384,994,469	401,472,130	405,372,279	3,900,149
Federal Revenue	4,504,488	933,513	945,942	700,000	1,000,000	300,000
Other Revenue - Local	13,215,768	14,948,009	25,040,389	36,752,874	34,680,760	(2,072,114)
Transfers	-	-	-	-	-	-
Total Revenue	$ 1,084,340,861	$ 1,089,817,095	$ 1,136,320,879	$ 1,185,323,833	$ 1,219,714,660	$ 34,390,827
Expenditures						
Instruction	681,233,767	658,647,634	691,119,281	673,231,070	799,379,084	126,148,014
Pupil Services	68,933,476	70,733,459	72,800,999	82,094,409	85,380,769	3,286,360
Improvement of Instructional Ser.	36,155,719	39,877,046	41,532,974	51,548,337	34,324,998	(17,223,339)
Staff Development - Personnel	1,700,736	861,634	1,110,892	8,588,480	7,646,965	(941,514)
Educational Media Services	15,236,953	17,082,962	15,655,159	16,975,298	17,920,503	945,205
Federal Administration	-	-	16,882	-	-	-
General Administration	3,308,910	6,499,770	2,513,413	2,675,634	2,792,808	117,174
School Administration	59,630,246	59,641,491	63,753,020	66,375,863	71,036,294	4,660,431
Support Services - Business	18,019,789	18,912,133	35,790,354	18,629,916	20,037,646	1,407,730
Maintenance and Operation	84,133,039	66,529,828	67,855,564	112,976,366	112,490,489	(485,877)
Student Transportation	53,692,932	48,679,145	54,532,332	62,539,948	64,847,365	2,307,417
Support Services - Central	39,850,707	41,027,954	38,134,584	42,177,920	43,651,617	1,473,697
Other Support Services	14,466	39,260	517,616	38,233	38,233	-
School Nutrition Program	-	-	-	5,309	-	(5,309)
Construction & Capital Exp.	-	-	-	-	-	-
Operating Transfers	-	-	-	-	-	-
Fac. Acquisition & Constr. Ser.	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	$ 1,061,910,739	$ 1,028,532,315	$ 1,085,333,069	$ 1,137,856,782	$ 1,259,546,771	$ 121,689,989
Excess (deficiency) of Revenue over (under) Expenditures	22,430,122	61,284,779	50,987,810	47,467,051	(39,832,112)	-
Other Financing Sources (Uses)						
Other Uses	267,074	156,620	12,350,223	10,000	166,000	156,000
Transfers In	-	2,482	676,601,746	285,069,805	332,063,194	46,993,389
Transfers Out	(1,069,632)	(768,780)	(677,503,242)	(287,112,702)	(335,259,059)	(48,146,357)
Total Other Financing Sources	$ (802,558)	$ (609,679)	$ 11,448,727	$ (2,032,897)	$ (3,029,865)	$ (996,968)
Net Change in Fund Balance	21,627,564	60,675,100	62,436,537	45,434,154	(42,861,977)	(996,968)
Fund Balance June 30, 20XX	$ 243,097,401	$ 303,772,501	$ 366,209,039	$ 411,643,192	$ 368,781,216	$ 44,437,186

GENERAL FUND REVENUES

The Fulton County Schools (FCS) receives revenue funding from three major sources- state sources, local sources, and federal sources. Each source is comprised of multiple items which are accounted for separately. State sources are derived mainly through Quality Basic Education (QBE) funds and local sources come mainly through property taxes. This section provides a breakout of revenue by source for FCS for FY24. In FY 24, all sources of the General Fund revenue are expected to increase by $68,575,726 or 5.96% compared to FY 2022-23 current budget.

Local Revenues

Property Taxes

This source of revenue is derived by applying the Board approved millage rate on the assessed values of non-exempt properties, including real property, public utilities, motor vehicles, mobile homes, etc. within the boundaries of Fulton County. Each year, the county assessor's office sets the assessed values as of January 1. The assessed value is equal to the Fair Market Value (FMV) times 40 percent, a rate set by the Tax Assessors office, and then all assessed values are combined into an official tax digest. The digest as certified by the Board of Assessors (BOA) is sent to various jurisdictions (cities, county, school districts, tax allocation districts, etc.) and to the Tax Commissioner's office. Various jurisdictions, including FCS, then set a millage rate. Homeowners pay the millage rate per every $1,000 of assessed base value. For FY22, the FCS millage rate is 17.240 for Maintenance and Operations.

In FY24, property taxes are projected to account for approximately 63.84% of the school district's revenues. The preliminary 2023-2024 fiscal year estimate of the local tax digest revenues is based on information available as of April 2023 and estimated to be $778,661,621.

Other Local Revenues

Other local revenue projection for FY 2024 is $34,680,760, a decrease of -4.97% when compared to the FY 2022-23 budget. Other local revenue comprises about 2.86% of the total revenue for general fund.

State Revenues

State revenue projection for FY 2024 is $405,372,279, an increase of $3,900,149 or .97% compared to the FY 2022-23 current budget.

The State of Georgia contributes 33.23% of Fulton County Board of Education's revenue. This revenue is earned mostly through a funding formula known as QBE (Quality Basic Education).

On April 16, 1985, Governor Harris signed into law the Quality Basic Education Act (QBE). QBE requires school systems to report student enrollment in terms of Full-Time Equivalent (FTE). FTE is the state funding mechanism based on student enrollment and the educational services which school systems provide. An FTE is equal to six instructional segments. An instructional segment is the service provided to a student during one-sixth of an academic day. The academic day is divided into six equal segments for reporting purposes. Funding is allocated only for state-approved instructional programs.

FTE counts are conducted twice per year (October and March) and reported to the Georgia Department of Education.

A weighted funding formula assumes that instructional programs vary in operational costs; therefore, each of the programs funded by QBE is assigned a different value or program weight. These weights reflect the cost of teachers, aides, and other instructional personnel; instructional materials; facility maintenance and operations costs; media center personnel and materials costs; school and central office administration costs and staff development.

The high school, grades 9-12, program is defined as the base program for determining relative program costs. The costs of each component of the high school program are totaled and the result is given a weight of 1.000. Other instructional programs are assigned weights that reflect their cost relative to that of the high school program.

The base amount is established annually by the Georgia General Assembly through the General Appropriations Act to ensure sufficient funding to provide a quality basic education to all students. To adjust for varying levels of training, experience, and responsibility, a percentage factor is added for each school system. This Training and Experience Factor (T&E) is based on an annual report created and reported by school systems and varies for each school system.

For the current fiscal year, these amounts are:

State Base Amount = $2,775.21

T & E Percentage = 48.34%

Other State Revenues

Other State Revenues include State Department of Education grants (Career Technology, Charter Schools - Facilities, Residential Treatment Centers, Pre-School Disabilities State grant, etc.) and any other state revenues (non-QBE) received through the General Fund.

STATE GRANTS

These grants are funded thru the Georgia Department of Education and include Career Technology, Charter Schools - Facilities, Residential Treatment Centers, Hygiene Products, etc. Another large portion of state revenue is allocated to the exceptional children preschool program.

PRESCHOOL DISABILITY SERVICES/PRESCHOOL HANDICAPPED STATE GRANT

This grant provides state funding for services to preschool children with disabilities, ages three and four. The funding formula is currently based on birth cohorts, rather than child counts.

TUITION FOR MULTIPLE DISABILITIES

This grant assists systems in paying for the excess cost of residential placements and to require a reintegration plan in returning the student to a less restrictive placement for services.

RESIDENTIAL TREATMENT CENTERS

This grant serves students who have severe mental health diagnoses which have prevented them from attending public school while in residential placement.

CTAE – AGRICULTURE EDUCATION/EXTENDED DAY/YEAR

This grant is used to support extended day/year salary supplements for Agriculture and Environmental Science teachers who perform additional duties beyond the regular school day/year. The state grant supplements duties associated with Short Term Adult Agribusiness Education projects and leadership activities associated with the Future Farmers of America.

CTE – YOUTH APPRENTICESHIP

This grant provides funding to support opportunities for students in all Fulton County High Schools to participate in a structured combination of school and work-based learning. Youth Apprenticeship utilizes guidelines and regulations given by federal and state agencies.

CTE – EXTENDED DAY

This grant provides funding to support extended day/year salary supplements for teachers who perform additional duties beyond the regular school year.

CTAE – SUPERVISION

This grant provides funding for the base salaries and benefits for vocational administrators.

CTAE – AG YOUNG FARMER

This grant provides educational instruction and opportunities to individuals interested or engaged in agriculture. The program seeks to increase the individual's proficiency in agricultural production, management, agribusiness, and leadership and seeks to meet the mission statement, goals, and objectives of the program.

CTAE INDUSTRY CERTIFICATION INITIATIVE

When a program became industry certified, it received a "stamp of excellence", which represents the apex of program quality. Only those programs that have successfully undergone rigorous reviews by leaders from business and industry are recognized with this distinction. Some industry certified programs are Agriculture Industry Certified, Automotive/Transportation, Audio/Video Technology Film, Business, IT, and Finance, Construction, Culinary Arts, Early Childhood Education, and Health Science.

CTAE – VOCATIONAL CONSTRUCTION BOND

The purpose of the grant is to provide funding for large essential equipment for **CTAE** labs in new or modified school facilities.

MIDDLE SCHOOL CODING

Funding for equipment, training, curriculum, and teacher professional development associated with implementing a Middle School Coding Program at designated middle school(s).

CS4GA COMPUTER SCIENCE CAPACITY GRANT

This grant includes funding for building instructional capacity, equipment, and curriculum; however, 85% of awarded funds must be spent on professional development of teachers for Computer Science instruction. Each grant shall not exceed $25,000. Systems with a comprehensive CS plan and identified teacher(s) for training are given priority.

FACILITY SAFETY BOND GRANT

The intent of this funding is to be used on facilities; therefore, a public school may request funding assistance from the state for facilities, technology, or other safety improvements or initiatives, such as safety equipment, including, but not limited to, video surveillance cameras, metal detectors, alarm, communications systems, building access controls, and other similar security devices.

PUPIL TRANSPORTATION – STATE BONDS

These bond proceeds must be use for the PURCHASE of buses. Funds cannot be used towards a lease purchase plan and/or payment.

CHARTER FACILITIES GRANT

This grant can be used to purchase real property, construct school facilities, purchase or lease school facilities, purchase vehicles to transport students to and from the charter school, and renovate, repair, and maintain the school facility.

MATH AND SCIENCE SUPPLEMENT - HB280

The HB 280 compensation for Grades 6-12 teachers reflects the following criteria:

An individual must teach a qualified math or science class; instruct in Grades 6-12; an individual must be below step 4 (year 6) on the Georgia State Salary Schedule; an individual must have been reported on the CPI data collection; and an individual must have attained the required Professional Standards Commission certification in either Math or Science.

HYGIENE PRODUCTS

The Georgia General Assembly appropriated funding to provide feminine hygiene products for low-income students to ensure no girls lack access to these products during school.

Federal Revenues

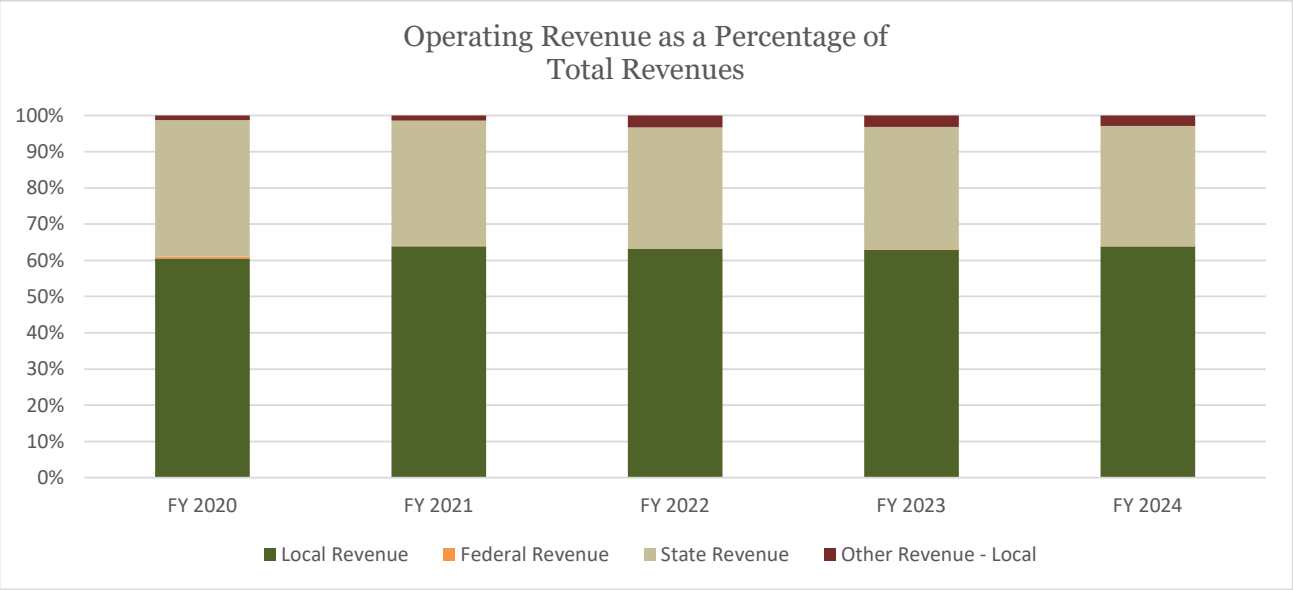
Federal revenue projection for FY 2024 is $1,000,000, an increase of $300,000 or 42.86% compared to the FY 2022-23 projected budget.

Federal Revenue in the general fund is comprised of JROTC funding. Federal revenue grants account for approximately .08% of total district general fund revenues.

Inter-fund Transfers In

Inter-fund transfers are local school district operating funds required to match the funding of some grants such as for Career Technical Education.

General Fund - Revenue by Source						
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase / (Decrease)
Revenue						
Local Revenue	656,990,479	696,301,703	725,340,080	746,398,829	778,661,621	$ 32,262,792
State Revenue	409,630,126	377,633,869	384,994,469	401,472,130	405,372,279	3,900,149
Federal Revenue	4,504,488	933,513	945,942	700,000	1,000,000	300,000
Other Revenue - Local	13,482,842	15,104,629	37,390,612	36,762,874	34,846,760	(1,916,114)
Total Revenue	$ 1,084,607,935	$ 1,089,973,714	$ 1,148,671,102	$ 1,185,333,833	$ 1,219,880,660	$ 34,546,827



General Fund - Trends as Percent of Revenue Sources					
Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed
Local Revenue	60.57%	63.88%	63.15%	62.97%	63.83%
State Revenue	37.77%	34.65%	33.52%	33.87%	33.23%
Federal Revenue	0.42%	0.09%	0.08%	0.06%	0.08%
Other Revenue - Local	1.24%	1.39%	3.26%	3.10%	2.86%

GENERAL FUND - LOCAL REVENUE

General Fund - Local Revenues						
Description	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Projected	FY 2024 Proposed	Increase/ (Decrease)
Ad Valorem Taxes	619,369,487	650,477,266	675,129,936	708,647,344	741,394,136	4.62%
Other Taxes	990,423	1,868,049	1,060,341	1,060,341	5,250,000	395.12%
Title Ad Valorem Tax (TAVT)	33,375,643	38,364,633	43,512,721	32,291,144	32,017,485	-0.85%
Charter Commission Local Revenue	-	-	-	-	-	0.00%
Total Local Revenue	**653,735,552**	**690,709,949**	**719,702,998**	**741,998,829**	**778,661,621**	**4.94%**

GENERAL FUND - LOCAL REVENUE NARRATIVES

Local revenue is projected to be $778,661,621 for FCS in FY 2024. This is a 5.56% increase in local revenue compared to FY 2023. Local revenues account for 63.83% of General Fund revenues.

Ad Valorem Taxes - Ad Valorem taxes is revenue from the county that is a tax based on the assessment value of an item, such as real estate or personal property. Ad Valorem Tax is projected to be $741,394,136 in FY 2024.

Other Taxes - Other taxes are other forms of taxes collected by a city or county government and transferred to the LUA, including railroad car taxes and in lieu of taxes money received from the TVA through the Georgia Department of Revenue. Other taxes are projected to be $5,250,000 in FY 2024.

Title Ad Valorem Taxes (TAVT) - Title Ad Valorem taxes is revenue from the replacement of the Birthday Tax on Vehicles. Title Ad Valorem Tax is projected to be $32,017,485 in FY 2024.

GENERAL FUND - STATE REVENUE

General Fund - State Revenues						
Description	**FY 2020 Actuals**	**FY 2021 Actuals**	**FY 2022 Actuals**	**FY 2023 Projected**	**FY 2024 Proposed**	**Increase/ (Decrease)**
Total Quality Basic Education Formula Earnings (State And Local Funds)	539,510,692	531,955,726	523,249,507	529,735,184	574,118,490	8.38%
QBE Allotment (Operating Costs)	44,027,826	37,726,491	38,072,338	46,672,678	50,671,008	8.57%
QBE Contra Account - Austerity Reduction	(6,006,100)	(11,989,542)	2,326,920	-	-	0.00%
Total State Categorical Grants	7,011,314	8,157,187	25,280,189	7,391,709	7,543,540	2.05%
QBE Contra Account (Debit)	(183,902,995)	(195,403,177)	(211,831,330)	(209,025,606)	(233,267,058)	11.60%
Grants From Pre-K Lottery	-	-	(15)	-	-	0.00%
Capital Outlay Grants	314,092	(720)	83,474	-	-	0.00%
Other Grants From Georgia Department Of Education	8,126,209	5,145,174	6,866,423	5,860,074	5,751,299	-1.86%
On Behalf Payments - Teachers Retirement	81,879	71,486	73,726	-	-	0.00%
Meciare Reimbursement	-	-	-	-	55,000	0.00%
Funds From Other State Agencies	467,209	1,971,244	873,237	20,838,091	500,000	-97.60%
Total State Revenue	**$ 409,630,126**	**$ 377,633,869**	**$ 384,994,469**	**$ 401,472,130**	**$ 405,372,279**	**0.97%**

GENERAL FUND - STATE REVENUE NARRATIVES

State revenue is projected to be $405,372,279. This is a .97% increase in state revenue compared to FY 2023.

Local Fair Share - Local Fair Share will increase by $24,241,452. Local Fair Share has a negative impact on revenue for the school district.

STATE ALLOTMENT OVERVIEW

The Quality Basic Education Act was passed by an unprecedented unanimous vote of the Georgia General Assembly in 1985 and became effective July 1, 1986. This Act describes the programs which the State of Georgia authorizes and supports in an effort to provide a quality basic education to all Georgia children. Periodically, the Georgia General Assembly has amended the original Act, with the most recent change effective for fiscal year (FY) 2016. For funding purposes, currently the Act identifies 19 QBE programs. [1]

A program is a plan of activities designed to accomplish a predetermined objective. There are 19 individual QBE programs classified within two broad program areas. The two program areas are:

1. General and career education programs - for purposes of QBE funding, these programs include all instructional and vocational programs other than special programs. (General programs also include the non-instructional staff development, professional development and media center programs.)
2. Special programs - programs for students with special needs.

The 19 individual programs are classified within those two categories as follows:

General and Career Education Programs

- Kindergarten
- Primary - Grades 1 - 3
- Upper Elementary – Grades 4-5
- Middle Grades Program - Grades 6-8
- High School - Grades 9 – 12
- High School – Grades 9-12, Vocational Laboratory





[1] http://public.doe.k12.ga.us

Special Programs

Special Education

A. Category I - self-contained specific learning disabled and self-contained speech-language disordered;

B. Category II - mildly mentally disabled;

C. Category III - behavior disordered, moderately mentally disabled, severely mentally disabled, resourced specific learning disabled, resourced speech-language disordered, self-contained hearing impaired and deaf, self-contained orthopedically disabled, and self-contained other health impaired;

D. Category IV - deaf-blind, profoundly mentally disabled, visually impaired and blind, resourced hearing impaired and deaf, resourced orthopedically disabled, and resourced other health impaired;

E. Category V - those special education students classified as being in Categories I through IV, as defined in this subsection whose Individualized Educational Programs specify specially designed instruction or supplementary aids or services in alternative placements, in the least restrictive environment, including the regular classroom and who receive such services from personnel such as paraprofessionals, interpreters, job coaches, and other assistive personnel;

F. Category VI - intellectually gifted

Remedial Education

Children and youth who are eligible for a general and career education program shall be provided remedial services to address their respective reading, mathematics, or writing deficiencies. The following students shall be eligible for remedial education services:

1) Students in grades six through 12 may be eligible for services if they meet two or more of the following criteria:
2) The student has been through the formal student support team process and has documented evidence to support the placement in remedial education;
3) The student has been retained in the grade;
4) The student is receiving services under Part A of Chapter 1 of Title 1 of the Elementary and Secondary Education Act of 1965, as amended by the Improving America's Schools Act of 1994 (Public Law 103-382);
5) The student has been recommended by the teacher who has documented any of the following student information:
    a. Low performance in the reading series system;
    b. Low performance in the mathematics series; or
    c. The student is unable to verbally express ideas and cannot write or dictate a meaningful sentence; or
6) Current test information in the student file indicates the student has a score at or below the twenty-fifth percentile;

a. Students in grades six through 12 who are receiving services under the special education program as authorized by Code Section 20-2-152 and whose Individualized Education Programs (IEP's) specify that they meet the eligibility requirements specified in paragraph (1) and that their special education program is not designed to address their respective reading, mathematics, or writing deficiencies.

English for Speakers of Other Languages (ESOL)

The English for Speakers of Other Languages program assists eligible students to develop proficiency in the English language including listening, speaking, reading, and writing, sufficient to perform effectively at the currently assigned grade level.

Early Intervention

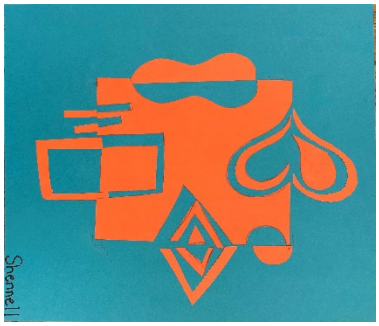
The early intervention program serves students who are at risk of not reaching or maintaining academic grade level, including but not limited to students who are identified through the first grade readiness assessment required by Code Sections 20-2-151 and 20-2-281 and students with identified academic performance below grade levels defined by the Office of Student Achievement in Code Section 20-14-31 for any criterion-referenced assessment administered in accordance with Code Section 20-2-281 for grades one through five.

1) Kindergarten
2) Primary grades (1-3)
3) Upper elementary grades (4-5)

Alternative Education

Alternative education programs are intended to meet the education needs of a student who is suspended from his or her regular classroom and also of a student who is eligible to remain in his or her regular classroom but is more likely to succeed in a nontraditional setting such as that provided in an alternative education program.







QBE Earnings Formula

The high school general education instructional program for grades 9 - 12 is declared to be the base program against which the cost of all other instructional programs is compared and funded by the General Assembly. The amount of resources needed by a Local Unit Administration (LUA) for each full-time equivalent student in the grades 9 - 12 program (i.e. base program), in order that such a program can be funded sufficiently to provide quality basic education (QBE) to all enrolled students, shall be the cost of this basic program. Annually the General Assembly adjusts this base amount consistent with cost-of-living increases. The annual allotment sheet reflects these adjustments. If the funding provided by the General Assembly is not adequate to meet the requirements of the QBE earnings formula, the funded amount shall be prorated to each of the QBE program categories.

Program Name	FTE	Assigned Weight
Kindergarten	15.0	1.6773
Kindergarten – Early Intervention	11.0	2.0753
Primary Grades 1-3	17.0	1.297
Primary Grades 1-3 - Early Intervention	11.0	1.8237
Upper Elementary 4-5	23.0	1.0397
Upper Elementary 4-5- Early Intervention	11.0	1.8184
Middle Grades 6-8	23.0	1.0325
Middle School 6-8 as defined in 20-2-290	20.0	1.1396
Grades 9-12 (Base)	23.0	1.0000
Vocational Labs Grades 9-12	20.0	1.1811
Special Education Category I	8.0	2.4194
Special Education Category II	6.5	2.8524
Special Education Category III	5.0	3.6352
Special Education Category IV	3.0	5.8994
Special Education Category V	8.0	2.4793
Gifted	12.0	1.6843
Remedial Education	15.0	1.3609
Alternative Education	15.0	1.4921
English Speakers of Other Languages	7.0	2.6007

Mid-Term Adjustment

Since the QBE formula is based upon FTE counts which are taken from the previous school year, there is a need to adjust the QBE earnings as more current FTE counts become available. After preparing the recalculation, if the total amount needed by the local school system is greater than the amount originally allotted, the school's allotment will be increased. If the recalculation results in a reduction in funds, the initial funds allotted will not be reduced. A mid-term adjustment for the school's five mill share will be made if the following occurs:

1) The most recent property tax digest for maintenance and operations of a local school, as approved by the Department of Revenue, is less than the actual property tax digest for maintenance and operations used to calculate the system's five mill share if the reduction is due to more accurate assessments or actual loss in tangible property O.C.G.A. (20-2-162-(b)(1))
2) The most recent equalized adjusted school property tax digest for the local school system is less than the equalized adjusted school property tax digest for the year used initially to calculate the system's local five mill share O.C.G.A. (20-2-162(b)(2))

SCHOOL OPERATING FUND - FEDERAL REVENUE

General Fund - Federal Revenues

Description	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Projected	FY 2024 Proposed	Increase/ (Decrease)
Categorical Grants - Direct From Federal Government	4,588,118	905,033	945,942	700,000	1,000,000	42.86%
Other Federal Grants Through Georgia Department Of Education	(83,630)	-	-	-	-	0.00%
Federal Grants Related To Covid-19	-	28,480	-	-	-	0.00%
Total Federal Revenue	**4,588,118**	**905,033**	**945,942**	**700,000**	**1,000,000**	**42.86%**

GENERAL FUND - FEDERAL REVENUE NARRATIVES

Federal revenue is projected to be $1,000,000 for FCS in FY 2024. This is a 42.86% increase in federal revenue compared to FY 2023. FCS recieves federal revenue for JROTC as part of the general fund.

STATE OPERATING FUND - OTHER FINANCING REVENUE

School Operating Fund - Other Financing Revenues

Description	FY 2020 Actual	FY 2021 Acutal	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase / (Decrease)
Tuition From Individuals	1,247,012	1,019,210	1,109,135	1,160,500	1,150,000	-0.90%
Summer School Tuition	-	-	225	-	-	0.00%
Investment Income	597,701	329,998	1,034,242	5,600,000	12,600,000	125.00%
Student Sales - Breakfast And Lunch Programs	153	-	-	-	-	0.00%
Contracted Sales - Breakfast And Lunch Programs	-	-	16,677	-	-	0.00%
Rental Of Property	1,311,049	653,998	2,000,275	1,369,871	1,636,860	19.49%
Sale Of Buildings, Machinery and Equipment	-	25,000	-	-	10,000	0.00%
Sale of Buses	2,137	9,646	-	-	156,000	0.00%
Services Provided Other Luas Or Other Governmental Units	-	1,228	-	-	-	0.00%
Operating Revenues	623,728	1,123,707	383,486	575,000	575,000	0.00%
Federal Indirect Cost Reimbursement	3,430,273	2,506,299	11,460,938	13,582,392	13,887,973	2.25%
Other Local Revenues	5,470,123	8,801,653	7,168,145	14,380,111	4,830,927	-66.41%
Other Long Term Debt Proceeds	533,889	442,389	1,817,235	-	-	
Other Source	1,840	69,526	100	-	-	
Total Other Financing Sources	**$ 13,217,905**	**$ 14,982,655**	**$24,990,459**	**$36,667,874**	**$34,846,760**	**-4.97%**

GENERAL FUND - OTHER REVENUE NARRATIVES

Other Local Revenue is projected to be $34,846,760 for FY 2024. That is a decrease of -4.97% when compared to FY 2023. Other local revenue accounts for 2.86% of the general fund revenues.

Tuition - Tuition revenue is the revenue the district receives from out of district students who attend FCS. Tuition revenue is estimated to decrease by -$10,500 in FY2024.

Investment Income - Investment revenue is projected to increase by $125% over the current year.

Federal Indirect Reimbursement - Federal indirect reimbursement is projected to increase by 2.25% over FY 2023 projected revenue.

Another way of looking at all operating expenditures is to categorize expenditures by object.

General Fund - Expenditures by Object

Description	FY 2020 Actual	FY 2021 Acutal	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase / (Decrease)
Personnel Services						
Salary	599,852,457	593,327,359	625,024,846	687,625,195	740,598,806	52,973,610
Other Salary	30,573,902	28,398,485	58,567,378	45,295,131	44,208,745	(1,086,386)
Employee Benefits						
Health	99,628,872	99,088,113	96,548,067	97,519,030	146,631,034	49,112,004
Teachers Retirement (TRS)	121,003,190	109,178,252	117,359,716	123,144,746	134,267,991	11,123,245
Dental	3,407,485	2,923,241	2,857,817	3,040,552	3,188,346	147,794
Other Benefits	39,061,778	40,811,183	42,851,337	37,185,039	44,115,233	6,930,194
Total Personnel & Benefits	$ 893,527,684	$ 873,726,633	$ 943,209,161	$ 993,809,693	$ 1,113,010,155	$ 119,200,461
Operating						
Professional & Technical Services	31,519,819	40,014,601	30,040,735	40,891,164	29,875,671	(11,015,494)
Property Services	15,409,185	12,790,313	13,694,950	20,923,048	20,561,057	(361,990)
Other Purchased Services	54,681,977	55,229,151	58,359,147	56,137,694	51,636,022	(4,501,672)
Supplies & Materials	18,786,553	27,604,462	23,047,973	38,381,048	57,962,398	19,581,350
Utilities	20,291,563	5,966,938	9,790,648	26,227,298	27,459,483	1,232,184
Other	(4,456,027)	(11,340,761)	(13,250,058)	(15,449,947)	1,977,276	17,427,223
Textbooks	10,797,262	2,670,182	2,732,418	5,174,224	1,950,000	(3,224,224)
Field Trips & Travel	1,743,337	322,688	1,187,497	2,811,152	2,076,693	(734,459)
Equipment & Related	19,381,301	21,461,436	15,546,365	22,182,884	12,388,389	(9,794,495)
Total Operating	$ 168,154,971	$ 154,719,010	$ 141,149,674	$ 197,278,565	$ 205,886,988	$ 8,608,423
Other Use of Funds						
Principal & Interest Payments	-	-	-	-	-	-
Transfers	1,069,632	766,299	901,496	2,042,897	3,195,865	-
Total Other Uses of Funds	$ 1,069,632	$ 766,299	$ 901,496	$ 2,042,897	$ 3,195,865	$ -
Grand Total	$ 1,062,752,287	$ 1,029,211,942	$ 1,085,260,331	$ 1,193,131,155	$ 1,322,093,008	$ 127,808,884

GENERAL FUND EXPENDITURES

The Superintendent proposes a $1.32 billion General Fund Expenditure Budget for FY24. Although student enrollment decreased, we recommend that FCS fund an instructional reserve in the amount of $5 million to meet unforeseen instructional needs and to ensure the timeliness of resources for our schools.

The school year will begin with 11,370.94 General Fund budgeted positions. The primary usage of the monies in the General Fund is for Instruction followed by Maintenance of Operations.

FY24 Appropriations			
Function	**Amount**	**Per Pupil**	**% of Total**
Instruction	837,046,161	9,337.24	63.31%
Pupil Services	89,403,946	997.30	6.76%
Improvement of Instructional Services	35,942,407	400.94	2.72%
Staff Development - Personnel	8,007,294	89.32	0.61%
Educational Media Services	18,764,924	209.32	1.42%
Federal Administration	-	-	0.00%
General Administration	2,924,406	32.62	0.22%
School Administration	74,383,554	829.75	5.63%
Support Services - Business	20,981,828	234.05	1.59%
Maintenance and Operation	117,791,088	1,313.96	8.91%
Student Transportation	67,903,000	757.46	5.14%
Support Services - Central	45,708,500	509.88	3.46%
Other Support Services	40,035	0.45	0.00%
Transfers	3,195,865	35.65	0.24%
Total Expenditures	1,322,093,008	14,748	100.00%

The table above identifies General Fund appropriations by *function* while the graph below identifies General Fund appropriations by *type*. The graph below also shows that approximately 83.08% of the General Fund is budgeted for Salaries and Benefits.

Personnel Services (59.36%)

Costs paid to persons who are employed by Fulton County Schools in a permanent, temporary, or part-time position or one who substitutes for those with permanent status.

Employer Benefits (24.82%)

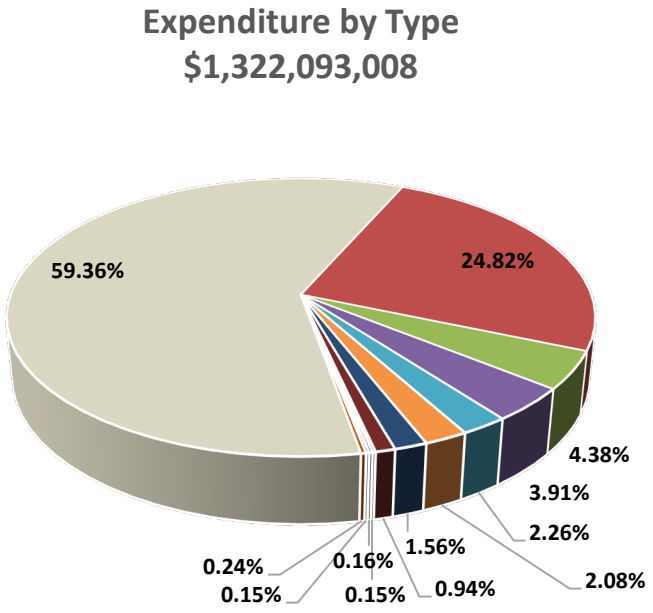
Costs paid by Fulton County Schools on behalf of employees, in addition to regular salary.

Supplies & Materials (4.38%)

Cost for supplies and materials which support the day-to-day operations of Fulton County Schools.

Purchased Services (3.91%)

Costs paid for contractual serviced rendered by personnel who are not employed by FCS.



Professional &Technical Services (2.26%)

Costs related to fees and software systems.

Utilities (2.08%)

Costs include basic services such as electricity, gas, and water.

Property Services (1.56%)

Cost for grounds, equipment, and vehicle maintenance, uniforms, and other services.

Equipment & Related (.94%)

Cost for new equipment.

Other Budgeted Items (.70%)

Cost for Transfers & Other, Field Trips & Travel, and Books & Periodicals (which includes the purchase and repair of textbooks, workbooks, periodicals, and other reference books). Each, of these items, account for less than 1% of the total budget.

Instruction (63.47%)
Instruction includes activities dealing directly with the interaction between teachers and students. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

Pupil Services (6.78%)
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.

Improvement of Instructional Services (2.73%)
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.

Staff Development (1.42%)
Instructional Staff Training Activities associated with the professional development and training of instructional personnel.

Educational Media Service (.61%)
Activities concerned with directing, managing, and operating educational media centers. Included are school libraries, audio-visual services, and educational television.

General Administration (.22%)
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.

School Administration (5.64%)
Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.

Support Services - Business (1.59%)
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.

Maintenance and Operation (8.93%)
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.

Student Transport Service (5.15%)
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.

Support Services - Central (3.47%)
These include 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.

Other Support Services- (0.00%)
All other support services not properly classified elsewhere in the 2000 series.

Other Outlays (0.00%) These are outlays which cannot be properly classified as expenditures but require budgetary or accounting control.

General Fund Revenue and Expenditures

Description	Proposed Budget	Per Pupil	% of Total
Revenue			
Local Revenue	778,661,621	8,686	63.84%
State Revenue	405,372,279	4,522	33.24%
Federal Revenue	1,000,000	11	0.08%
Other Revenue - Local	34,680,760	387	2.84%
Total Revenue	$ 1,219,714,660	$ 13,606	100.00%
Expenditures			
Instruction	837,046,161	9,337	63.47%
Pupil Services	89,403,946	997	6.78%
Improvement of Instructional Services	35,942,407	401	2.73%
Educational Media Services	18,764,924	209	1.42%
Staff Development - Personnel	8,007,294	89	0.61%
Federal Administration	-	-	0.00%
General Administration	2,924,406	33	0.22%
School Administration	74,383,554	830	5.64%
Support Services - Business	20,981,828	234	1.59%
Maintenance and Operation	117,791,088	1,314	8.93%
Student Transportation	67,903,000	757	5.15%
Support Services - Central	45,708,500	510	3.47%
Other Support Services	40,035	0	0.00%
School Nutrition Program	-	-	0.00%
Construction & Capital Expenditures	-	-	0.00%
Operating Transfers	-	-	0.00%
Fac. Acquisition & Construction Services	-	-	0.00%
Other Outlays	-	-	0.00%
Debt Service	-	-	0.00%
Total Expenditures	***$ 1,318,897,143***	***$ 14,712***	***100.00%***

Expected Spend Rate (95.5%)	$	1,259,546,771
Excess (deficiency) of Revenue over (under) Expenditures		(39,832,112)
Other Financing Sources (Uses)		
Other Uses		166,000
Transfers In		332,063,194
Transfers Out		(335,259,059)
Total Other Financing Sources	$	(3,029,865)
Beginning Fund Balance, July 1, 2023		Beginning Balance
Net change in fund balance		(42,861,977)
Ending Fund Balance, June 30, 2024	$	(42,861,977)

BUDGET ASSUMPTIONS, INITATIVES, AND CONSTRAINTS

NOTABLE EXPENDITURE RECOMMENDATIONS:

- FY24 Onetime Requests $6.1 million
- Compensation recommendation $57.3 million
  5.1% raise plus 2% bonus (for eligible employees)
- Health Insurance increase *($945 to $1580)* $49.0 million
- Pre-Kindergarten (GF contribution) $3.1 million

FUNDS TO BE COMMITTED IN FUND BALANCE:

- Textbooks $24.0 million
- Risk Management $5.0 million

GENERAL FUND FINANCIAL FORECAST

Projections for fiscal year 2025 through 2027 for the General Fund are based on the following assumptions.

Revenue Forecast Assumptions

Forecasts of revenue sources are subject to change each year based on the legislative actions at the state, local government revenue collections, and current economic conditions.

- Millage Rate is projected to remain the same through FY 2027
- Enrollment is projected to decline through FY 2027
- Health Insurance Benefit rate is increasing per member per month from $945 to $1,580
- Local revenues are projected at an average rate of 2.8% from FY 2025 through FY 2027.
- State revenues are projected to decrease an average of -1.15%. Next fiscal year is a projected decrease of -.73%, FY 2026 and FY2027 are projected to decrease by -1.30% and -1.44%, respectively.
- Federal revenues are projected to remain steady from FY 2025 through FY 2027.
- Other Local revenues are projected to decrease on average by -17.76%. Next fiscal year is a projected decrease of -2.04%, FY 2026 and FY2027 are projected to decrease by -42.08% and -9.14%, respectively.

Expenditure Forecast Assumptions

- Personnel expenditures are projected to increase due to following:
    - Teacher's Retirement System (TRS) projected to increase to increase through FY 2027.
        - FY 2025 (20.72); FY 2026 (22.22); and FY 2027 (23.71)
- This projection maintains the integrity of the salary scales and allow the school division to remain competitive for quality teachers and other staff.
- Health Insurance Benefit rate is increasing per member per month from $945 to $1,580.

A summary of budget forecasts for fiscal years 2025 through 2027 is outlined below. The forecasted years are for informational purposes only based on trend data and are not used for the budget planning purposes. As required by law, all fund budgets presented in this document are balanced, including the forecasted budget.

General Fund Revenue and Expenditures Forecast

Description	FY 2023 Projected	FY 2024 Proposed	FY 2025 Forecast*	FY 2026 Forecast*	FY 2027 Forecast*
Fund Balance July 1, 20XX	366,209,039	$ 411,643,193	$ 368,781,216	$ 353,725,409	$ 322,356,360
Revenue					
Local Revenue	746,398,829	778,661,621	800,305,670	822,699,815	846,043,809
State Revenue	401,472,130	405,372,279	402,429,226	397,206,323	391,485,004
Federal Revenue	700,000	1,000,000	1,000,000	1,000,000	1,000,000
Other Revenue - Local	36,752,874	34,680,760	33,972,760	19,675,697	17,876,697
Total Revenue	$ 1,185,323,833	$ 1,219,714,660	$ 1,237,707,656	$ 1,240,581,834	$ 1,256,405,510
Expenditures					
Instruction	673,231,070	799,379,084	775,935,526	796,341,371	800,303,955
Pupil Services	82,094,409	85,380,769	87,379,933	87,262,104	87,508,880
Improvement of Instructional Ser.	51,548,337	34,324,998	35,266,251	34,917,099	34,892,108
Educational Media Services	16,975,298	17,920,503	19,288,777	18,632,535	18,860,089
Staff Development - Personnel	8,588,480	7,646,965	8,133,276	7,676,679	7,671,832
Federal Administration	-	-	-	-	-
General Administration	2,675,634	2,792,808	2,900,653	2,926,323	2,907,516
School Administration	66,375,863	71,036,294	76,382,140	74,060,923	75,005,221
Support Services - Business	18,629,916	20,037,646	16,882,141	17,128,439	16,929,737
Maintenance and Operation	112,976,366	112,490,489	116,870,280	116,451,601	109,905,443
Student Transportation	62,539,948	64,847,365	66,528,356	68,327,745	63,002,362
Support Services - Central	42,177,920	43,651,617	43,864,194	44,627,821	44,805,765
Other Support Services	38,233	38,233	38,233	38,233	38,233
School Nutrition Program	5,309	-	-	-	-
Construction & Capital Exp.	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Fac. Acquisition & Constr. Ser.	-	-	-	-	-
Other Outlays	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	$ 1,137,856,782	$ 1,259,546,771	$ 1,249,469,759	$ 1,268,390,873	$ 1,261,831,141
Excess (deficiency) of Revenue over (under) Expenditures	47,467,051	(39,832,112)	(11,762,102)	(27,809,039)	(5,425,631)
Other Financing Sources (Uses)					
Other Uses	10,000	166,000	166,000	166,000	166,000
Transfers In	285,069,805	332,063,194	-	-	-
Transfers Out	(287,112,702)	(335,259,059)	(3,459,704)	(3,726,010)	(3,884,838)
Total Other Financing Sources	$ (2,032,897)	$ (3,029,865)	$ (3,293,704)	$ (3,560,010)	$ (3,718,838)
Net Change in Fund Balances	45,434,154	(42,861,977)	(15,055,806)	(31,369,049)	(9,144,469)
Fund Balance June 30, 20XX	$ 411,643,193	$ 368,781,216	$ 353,725,409	$ 322,356,360	$ 313,211,891

**Economic Conditions could cause significant variances from the projections.*

SCHOOL NUTRITION FUND REVENUES

The School Nutrition Services Fund is a governmental special revenue fund. The School Nutrition Services Program serves about 10 million meals annually including breakfasts, lunches, snacks and à la carte items. Fulton County Public Schools is a participant in the National School Lunch Program which provides federal subsidy funding for eligible students with certain financial needs. The School Nutrition Services Fund follows the modified accrual basis of accounting.

Menus for all programs are planned and implemented according to U.S. Department of Agriculture (USDA) requirements and Dietary Guidelines for Americans. This results in the preparation and serving of meals that contain reduced fat, sodium, and sugar. Nutrient analysis of menus and ingredient lists for all foods purchased are available to assist parents and students with special needs and cultural restrictions.

The School Nutrition Services Program realizes efficiencies through online ordering and warehousing USDA commodities. The federal Healthy, Hunger Free Act (Child Nutrition Act) was reauthorized in 2010. Under this new act more fresh fruits and vegetables and whole-grain foods are served.

SCHOOL NUTRITION FUND REVENUE

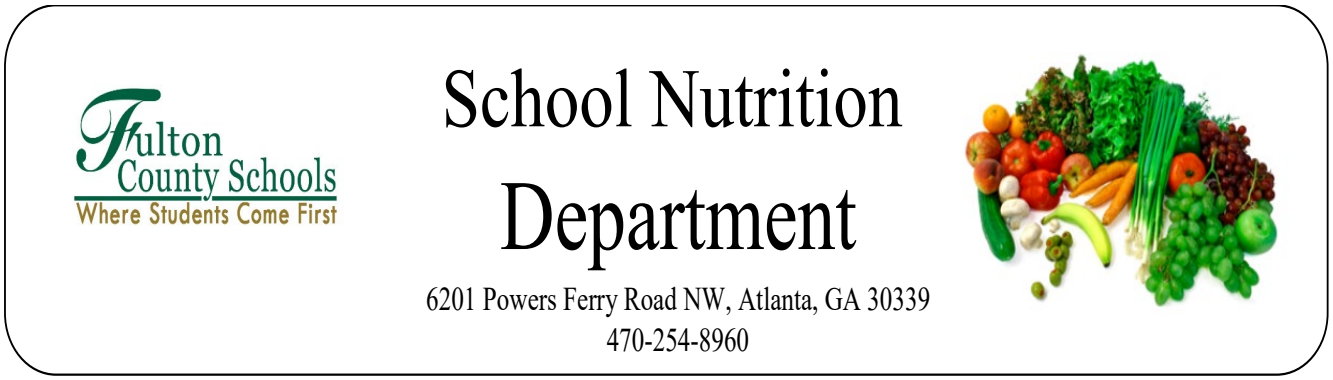
The two major sources of revenue for the School Nutrition Services Fund are student revenue and federal reimbursement. Student revenue is projected to be $13,310,852 (or 29.20 percent) of the revenue for FY 2024. Federal reimbursement is based on the number of meals served to students. Federal revenue is projected to be $31,238,829 (or 68.53 percent) for free, reduced, and full-priced meal reimbursements. The School Nutrition Program also receives as non-cash revenue, an allocation of USDA commodities, the budget for FY2024 is $3,036,855 (or 5.89 percent). Student meal sales and federal reimbursement estimates are based on the current percent of participation in the food service program and current eligibility for free and/or reduced-price lunch at 43.96%. A State Salary Supplemental is provided each year to the School Nutrition Program, the amount projected for FY 2024 is $1,036,662 (or 2.01 percent) of food service revenues.

Meal Rates

Description	FY 2022-23 Approved	FY2023-24 Proposed	Increase
Breakfast:			
Elementary Student	$ 1.10	$ 1.10	$ -
Middle/High Student	$ 1.25	$ 1.25	$ -
Reduced Price	$ 0.30	$ 0.30	$ -
Adults	$ 2.00	$ 2.75	$ 0.75
Lunch:			
Elementary Student	$ 2.45	$ 2.45	$ -
Middle/High Student	$ 2.70	$ 2.70	$ -
Reduced Price	$ 0.40	$ 0.40	$ -
Adults	$ 4.00	$ 4.75	$ 0.75
Milk:			
1/2 pint	$ 0.75	$ 0.75	$ -

SCHOOL NUTRITION REVENUE BY OBJECT

School Nutrition - Revenues						
Description	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Projected	FY 2024 Proposed	Increase/ (Decrease)
OTHER LOCAL REVENUE						
Investment Income	113,599	6,253	1,045,263	6,000	216,000	3500.00%
Student Sales - Breakfast And Lunch Programs	5,411,752	32,308	29,495	5,695,802	7,511,390	31.88%
Supplemental Sales - Breakfast And Lunch Prgms	3,086,971	542,781	1,695,082	4,490,014	4,299,226	-4.25%
Adult Sales - Breakfast And Lunch Programs	253,122	66,173	179,478	317,440	371,702	17.09%
Contracted Sales - Breakfast And Lunch Programs	539,814	165,859	485,102	868,148	912,534	5.11%
Other Local Revenues	63,723	41,244	146,227	-	-	0.00%
Total Other Local Revenue	**9,468,981**	**854,617**	**3,580,646**	**11,377,404**	**13,310,852**	**16.99%**
STATE REVENUE						
QBE Category One-time Supplement	-	-	1,009,757	-	-	0.00%
School Nutrition Service Grants (State Funds Only)	958,258	972,680	75,377	1,100,898	1,036,662	-5.83%
Total State Revenue	**958,258**	**972,680**	**1,085,134**	**1,100,898**	**1,036,662**	**-5.83%**
FEDERAL REVENUE						
(All Federal Funds Except Breakfast Program)	15,023,318	14,836,515	41,816,965	23,543,023	20,886,495	-11.28%
(Federal Funds -Breakfast Program)	5,757,281	5,538,582	6,175,911	7,529,909	7,231,561	-3.96%
Federal Reimbursement For After-School Snacks	69,822	13,118	54,300	79,329	83,918	5.78%
Federal Grants Releated To COVID-19	-	-	3,975,745	4,063,607	-	-100.00%
Revenues Attributable To USDA Commodities	2,510,411	2,772,026	1,827,731	3,319,466	3,036,855	-8.51%
Operating Transfers From Other Funds	-	-	-	-	-	0.00%
Total Federal Revenue	**23,360,832**	**23,160,241**	**53,850,652**	**38,535,334**	**31,238,829**	**-18.93%**
OTHER REVENUE						
Sale or Compensation	55,179	15,716	18,002	-	-	0.00%
Total State Revenue	**55,179**	**15,716**	**18,002**	**-**	**-**	**0.00%**
Total Revenue	33,843,249	25,003,254	58,534,434	51,013,636	45,586,343	**-10.64%**



SCHOOL NUTRITION SERVICES EXPENDITURES BY OBJECT

Salaries and Wages – $19.3 Million – For FY 2024, regular, part-time, overtime, and substitute salaries and wages account total $19,257,935 or 37.37 percent. There are 582 full-time equivalent (FTE) employees expensed to the School Nutrition Services Fund.

Employee Benefits – $6.5 Million – Benefits for school nutrition employees total $6,546,120 or 12.8 percent of the School Nutrition Services Fund expenditure budget.

Supplies & Materials - $23.1 Million – Amount includes food, paper & plastic supplies, uniforms, training materials, computer equipment, small equipment, computer software maintenance and general office supplies for all cafeterias.

Professional & Technical Services – $289K – Amount includes temporary staffing for free and reduced application processing and deposit pick-up service.

All Other Expenditures – $1.89 Million – All other expenditures include indirect cost, communications (postage/phone), cold storage, vehicle rental, and travel expense.

Analysis of the Fund

The School Nutrition Program will continue to operate as a self-sufficient, financially sound program.

Revenue and expense projections for the School Nutrition Services Fund for FY 2025 through FY 2027 are provided based on the following assumptions.

Revenue and Expenditure Forecast Assumptions

1. Revenues are based on an Est. 3-4% increase
2. Salary expenditures are based on an Est. 1-2% increase
3. Food Products are based on an Est. 2-2.5% increase
4. Other non-personnel costs are based on an Est. 1-2% increase

Fund Balance Assumptions

A balanced budget is a budget with total expenditures not exceeding total revenues and all monies available in the fund balance within an individual fund. Due to the sound financial management and effective use of program resources, we have a healthy reserve to utilize versus raising meal prices for school year 2024. This is a one-year plan, and we will use school year 2024 to inform families of the potential need to increase meal prices in school year 2025.

SCHOOL NUTRITION SERVICES EXPENDITURES BY OBJECT

School Nutrition Fund - Expenditures

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase/ (Decrease)
Personnel Services						
Salary	10,067,276	10,636,583	13,210,515	16,198,802	18,655,978	2,457,176
Other Salary	516,256	279,730	1,371,763	550,131	601,957	51,826
Employee Benefits						
Health	3,341,048	3,265,448	3,074,085	-	-	-
Teachers Retirement (TRS)	1,038,582	908,163	1,041,560	-	-	-
Dental	109,992	93,691	79,793	-	-	-
Other Benefits	810,960	912,310	1,097,369	5,814,048	6,546,120	732,072
Total Personnel & Benefits	$ 15,884,114	$ 16,095,924	$ 19,875,084	$ 22,562,981	$ 25,804,055	$ 3,241,074
Non-Personnel Expenditures						
Professional & Technical Services	2,388,200	232,460	158,836	289,500	289,500	-
Property Services	692	1,398	143	13,000	13,000	-
Other Purchased Services	-	-	-	-	-	-
Supplies & Materials	15,353,021	11,052,558	21,284,813	25,663,954	23,146,731	(2,517,223)
Property	-	-	-	-	-	-
Utilities	10,658	12,269	15,873	16,000	16,000	-
Other	1,238,993	1,242	1,343,884	1,587,374	1,811,253	223,879
Textbooks	-	-	-	-	-	-
Field Trips & Travel	30,534	12,568	41,242	52,250	52,250	-
Equipment & Related	269,562	197,883	216,728	398,189	396,000	(2,189)
Total Non-Personnel Expenditures	$ 19,291,660	$ 11,510,377	$ 23,061,519	$ 28,020,267	$ 25,724,734	$ (2,295,533)
Other Use of Funds						
Principal & Interest Payments	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Uses of Funds	$ -	$ -	$ -	$ -	$ -	$ -
Grand Total	35,175,774	27,606,301	42,936,603	50,583,248	51,528,789	945,541

SCHOOL NUTRITION REVENUE & EXPENDITURES BY SOURCE

School Nutrition Fund - Revenue and Expenditures Forecast

Description	FY 2023 Projected	FY 2024 Proposed	FY 2025 Forecast*	FY 2026 Forecast*	FY 2027 Forecast*
Fund Balance July 1, 20XX	$ 29,470,310	$ 29,900,698	$ 23,958,252	$ 18,619,749	13,482,907
Revenue					
Local Revenue	$ -	$ -	$ -	$ -	-
State Revenue	$ 1,100,898	$ 1,036,662	$ 1,067,762	$ 1,089,117	1,110,899
Federal Revenue	$ 38,535,334	$ 31,238,829	$ 32,366,906	$ 33,246,807	34,153,106
Other Revenue - Local	$ 11,377,404	$ 13,310,852	$ 13,710,178	$ 13,984,381	14,264,069
Transfers	$ -	$ -	$ -	$ -	-
Total Revenue	$ 51,013,636	$ 45,586,343	$ 47,144,846	$ 48,320,305	$ 49,528,074
Expenditures					
Instruction	$ -	$ -	$ -	$ -	-
Pupil Services	$ -	$ -	$ -	$ -	-
Improvement of Instructional Ser.	$ -	$ -	$ -	$ -	-
Educational Media Services	$ -	$ -	$ -	$ -	-
Staff Development - Personnel	$ -	$ -	$ -	$ -	-
Federal Administration	$ -	$ -	$ -	$ -	-
General Administration	$ -	$ -	$ -	$ -	-
School Administration	$ -	$ -	$ -	$ -	-
Support Services - Business	$ -	$ -	$ -	$ -	-
Maintenance and Operation	$ -	$ -	$ -	$ -	-
Student Transportation	$ -	$ -	$ -	$ -	-
Support Services - Central	$ -	$ -	$ -	$ -	-
Other Support Services	$ -	$ -	$ -	$ -	-
School Nutrition Program	$ 50,583,248	$ 51,528,789	$ 52,483,349	$ 53,457,147	54,502,023
Construction & Capital Exp.	$ -	$ -	$ -	$ -	-
Operating Transfers	$ -	$ -	$ -	$ -	-
Fac. Acquisition & Constr. Ser.	$ -	$ -	$ -	$ -	-
Other Outlays	$ -	$ -	$ -	$ -	-
Debt Service	$ -	$ -	$ -	$ -	-
Total Expenditures	$ 50,583,248	$ 51,528,789	$ 52,483,349	$ 53,457,147	$ 54,502,023
Excess (deficiency) of Revenue over (under) Expenditures	$ 430,388	$ (5,942,446)	$ (5,338,503)	$ (5,136,842)	$ (4,973,949)
Other Financing Sources (Uses)					
Other Uses	$ -	$ -	$ -	$ -	-
Transfers In	$ -	$ -	$ -	$ -	-
Transfers Out	$ -	$ -	$ -	$ -	-
Total Other Financing Sources	-	-	-	-	-
Net Change in Fund Balances	430,388	(5,942,446)	(5,338,503)	(5,136,842)	(4,973,949)
Fund Balance June 30, 20XX	$ 29,900,698	$ 23,958,252	$ 18,619,749	$ 13,482,907	$ 8,508,958

**Economic Conditions could cause significant variances from the projections*

SCHOOL NUTRITION FUND FINANCIAL FORECAST

School Nutrition Fund - Expenditure Forecast

Description	FY 2023 Projected	FY 2024 Proposed	FY 2025 Forecast*	FY 2026 Forecast*	FY 2027 Forecast*
Personnel Services					
Salary	16,198,802	18,655,978	18,333,781	18,608,788	18,887,919
Other Salary	550,131	601,957	-	-	-
Employee Benefits					
Health	-	-	-	-	-
Teachers Retirement (TRS)	-	-	-	-	-
Dental	-	-	-	-	-
Other Benefits	5,814,048	6,546,120	7,857,335	7,975,195	8,094,823
Total Personnel & Benefits	$ 22,562,981	$ 25,804,055	$ 26,191,116	$ 26,583,983	$ 26,982,742
Non-Personnel Expenditures					
Professional & Technical Services	289,500	289,500	-	-	-
Property Services	13,000	13,000	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies & Materials	25,663,954	23,146,731	21,200,572	21,730,586	22,273,851
Property	-	-	-	-	-
Utilities	16,000	16,000	-	-	-
Other	1,587,374	1,811,253	5,091,661	5,142,578	5,245,430
Textbooks	-	-	-	-	-
Field Trips & Travel	52,250	52,250	-	-	-
Equipment & Related	398,189	396,000	-	-	-
Total Non-Personnel Expenditures	$ 28,020,267	$ 25,724,734	$ 26,292,233	$ 26,873,164	$ 27,519,281
Other Use of Funds					
Principal & Interest Payments	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Uses of Funds	$ -	$ -	$ -	$ -	$ -
Grand Total	50,583,248	51,528,789	52,483,349	53,457,147	54,502,023

DEBT SERVICE

For school districts, bonds are the most common form of long-term debt. Bonds are written promises to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called maturity dates, together with periodic interest at specified rates.

As detailed on the following pages, the School System's long-term debt is primarily in the form of general obligation (GO) bonds. GO bonds are bonds that are secured by the full faith and credit of the levying authority and represent the strongest pledge of the District.

In Georgia, the issuance of bonds must first be approved by a majority of the qualified voters in a countywide referendum held for that purpose. Before incurring bonded debt, the levying authority must provide for the assessment and collection of an annual tax, or debt service mill levy, sufficient to meet the principal and interest payment on the debt within 30 years from incurring the bonded indebtedness. The debt service mill levy is not subject to the School System's 25 mill levy cap. For these reasons, GO bonds have lower interest rates than limited liability bonds, which are bonds that are secured by a particular revenue stream.

The School System believes that inter-period equity is fundamental to public administration and is a major component of accountability. Inter-period equity measures whether current-year citizens received services but shifted the burden for payment of these services to future-year citizens. By adhering to the "debt limitation statutes" in the issuance of debt, which is discussed under the "Legal Debt" section below, the School System continues to make a concerted effort to not shift the debt burden from generation to generation.

In 1997 enabling legislation allowed the School System to present a penny sales tax referendum to the voters for funding specified capital projects and programs within the District. When approved by a majority of the voters, the District is permitted to collect a penny sales tax over the five-year referendum period. In addition to capital projects, the sales tax may also be used for the retirement of principal and interest payment on outstanding general obligation debt of the District. The District has enjoyed great success with the penny sales tax referendums. The current sales tax period will expire in June of 2022. In November of 2021, the voters approved the District to continue to collect a penny sales tax over another five-year referendum period. This sales tax period will start July of 2022. As a result of the success of these sales tax programs, the District has been able to both avoid the issuance of additional debt and make the debt service payments on outstanding debt without a tax increase to the property taxpayers of the District. In fact, the District will be debt free by the year 2027.

Long-term Debt

Governmental Activities

The School System has the following long-term debt payable as of June 30, 2021.

2011 Intergovernmental Agreement – City of Union City, Georgia

On August 1, 2011, the School System entered into an intergovernmental agreement with the City of Union City, Georgia to pay the City installments sufficient for the City to pay their debt service on bonds. The bonds, issued in the amount of $35,635,000, are special limited obligation revenue term bonds (federally taxable qualified school construction bonds – direct payment or QSCB) of the City. The QSCB represent a unique opportunity for the District to obtain zero cost financing, which frees up funds for other purposes. The bonds carry an interest rate of 4.73% and are due January 1, 2027. Under the agreement, the School System will pay the City installment payments sufficient to pay the debt service on the bonds. The School System's obligation to make payments is absolute and unconditional. The bonds are being issued for paying a portion of the cost of constructing and equipping a replacement high school for the existing Banneker High School.

Annual debt service requirements to maturity as of June 30, 2021 are as follows:

2011 Intergovernmental Agreement, City of Union City, Ga			
	Principal	**Interest**	**P + I**
FY2022	2,375,667	1,685,536	4,061,203
FY2023	2,375,667	1,685,536	4,061,203
FY2024	2,375,667	1,685,536	4,061,203
FY2025	2,375,667	1,685,536	4,061,203
FY 2026	2,375,667	1,685,536	4,061,203
FY2027	2,375,662	1,685,536	4,061,198
Total	**$14,253,997**	**$10,113,216**	**$24,367,213**

Changes in Long-Term Debt

Changes in the School System's long-term obligations consisted of the following for the fiscal year ended June 30, 2021:

	Outstanding 6/30/2020, restated	Additions	Reductions	Outstanding 6/30/2021	Amounts Due in One Year
Government Activities					
1998 general obligation bonds	$ 11,495,000	$ -	$ 11,495,000	$ -	$ -
2011 intergovernmental agreement	16,629,664	-	2,375,667	14,253,997	2,375,667
Workers'compensation insurance claim	16,270,000	3,058,218	3,869,218	15,459,000	4,986,000
Other claims and judgements	2,319,536	2,676,176	3,995,393	1,000,319	1,000,319
Net OPEB liabilities	660,783,856	158,567,447	39,969,717	779,381,586	-
Net pension liabilities	1,091,755,582	252,392,000	218,661,903	1,125,485,679	-
Compensated absences	40,915,749	36,797,560	38,005,865	39,707,444	35,736,700
Total Governmental Activities	$ 1,840,169,387	$ 453,491,401	$ 318,372,763	$ 1,975,288,025	$ 44,098,686

The debt service fund retires the general obligation bonds. The 2012, 2017, 2022 and 2027 SPLOST capital projects fund are used to retire the intergovernmental agreement. If future special purpose local option sales taxes are not approved, the general fund will retire this obligation. Primarily the general fund retires the workers' compensation insurance claims, other claims and judgments and compensated absences.

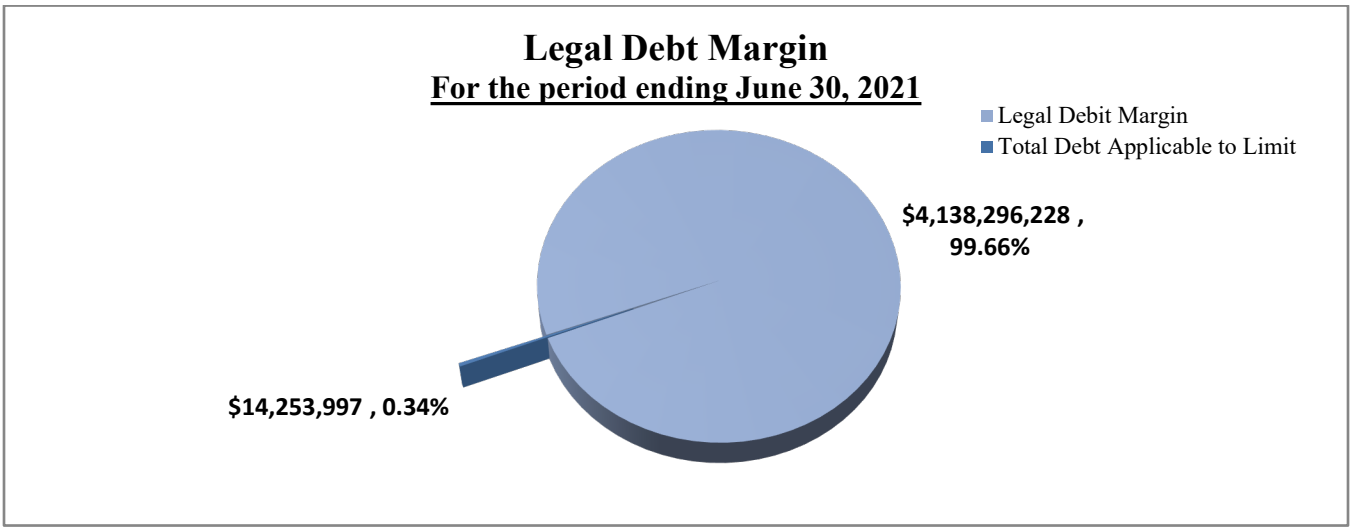
Other Post Employment Benefit

Other Post-Employment Benefits (OPEB) are benefits other than pensions that state or local government employees receive as part of his or her package of retirement benefits. These benefits principally involve health care benefits, but also may include life insurance, disability, legal and other services. Total OPEB liability equals the employer's share of the actuarial present value of projected benefit payments attributed to the past periods of employee service. After additions of $251,392,000 and deductions of $38,969,717, the OPEB liability is $779,381,586.

Legal Debt Margin

The legal debt limitation, in accordance with Article 9, Section 5, Paragraph 1 of the Constitution of the State of Georgia, provides that the amount of long-term indebtedness outstanding at any given time cannot exceed 10 percent of the assessed value of all taxable property located within such county, municipality, or other political subdivision. Temporary loans or short-term debt are not subject to the legal debt limit.

As of June 30, 2021, as reflected on the chart below, the legal debt limit for the School System's long-term debt is $4,152,550,225 or $4.2 billion, which represents 10 percent of the assessed value of property taxable for ad valorem tax purposes. The net long-term debt subject to the limitation of $14,253,997, which is the outstanding GO bonds, is well below the legal debt limit of $4,152,550,225. The legal debt margin or the net amount of external financing available for the issuance of general obligation bonds at June 30, 2021 is $4,138,296,228. The School System is, therefore, operating at only 0.34 percent of its debt capacity, meaning 99.66 percent of the legal debt limit is available for the issuance of additional general obligation bonds should the need arise. In relation to neighboring school districts, this is a highly favorable position given that surrounding school districts are operating at 25 percent to 45 percent of their debt capacity. This favorable position has all been made possible by the School System's continued effort to adhere to sound fiscal policies regarding the issuance of long-term debt.



The Legal Debt Margin for fiscal years 2017-2021 are reflected below. As shown, the School System continues to maintain a favorable legal debt margin, affording the opportunity to acquire additional general obligation bonds. For this time period, the district has operated at 0.3 percent to 2.1 percent of its legal debt limit.

Exhibit XVII

Fulton County Board of Education, Georgia
Legal Debt Margin (Unaudited)

	June 30,				
	2017	**2018**	**2019**	**2020**	**2021**
Assessed Value [1]	$30,638,052,593	$36,112,540,909	$35,338,145,073	$37,303,434,077	$41,525,502,246
Legal Debt Margin					
Debt Limit (10% of assessed value) [2]	$3,063,805,259	$3,149,571,244	$3,533,814,507	$3,730,343,408	$4,152,550,225
Debt Applicable to Limit [2]					
General Obligation Bonds and Contractual Obligations	66,276,665	54,095,998	41,390,331	28,124,664	14,253,997
Less: Amount Reserved for Repayment of General Obligation Debt	4,402,869	5,611,047	4,205,299	(305,100)	-
Total debt applicable to limit	61,873,796	48,484,951	37,185,032	28,429,764	14,253,997
Legal Debt Margin	$3,001,931,463	$3,101,086,293	$3,496,629,475	$3,701,913,644	$4,138,296,228
Total Net Debt Applicable to the Limit as a % of the Debt Limit	2.1%	1.6%	1.1%	0.8%	0.3%

Notes

[2] Under Article 9, Section 5, Paragraph 1 of the State of Georgia Constitution, the School System's outstanding general obligation debt should not exceed 10% of the assessed value of the taxable property located within

Data Source

https://www.fultonschools.org/site/handlers/filedownload.ashx?moduleinstanceid=31144&data

Fulton County Tax Commissioner's Office PT32.1 Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES

Impact of Long-term Debt on Current and Future Operations

The School System generally uses the "Pay-as-you-go" method for major purchases.

Impact on Current Operations

The School System's outstanding debt is considerably low compared to its overall legal debt limit, as referenced above. The District is forecasted to continue to have adequate funding to meet its long-term debt repayment requirements, which will not adversely impact the funding of current operations.

Impact on Future Operations

With the SPLOST collections projected to realize year over year revenue gains, which will meet the needs of the Capital Improvement Program (CIP) as well as provide the funds necessary to meet the long-term debt obligations, the School System has positioned itself to continue to meet its long-term debt commitments. As in prior years, the long-term debt will not adversely impact future operations.

Short-term Debt

Article 9, Section 5, Paragraph 5 of the State of Georgia Constitution also authorizes the issuance of short-term debt or loans, which are loans with a maturity date of a year or less, in the form of short-term tax anticipation notes or TANS to fund current operations. TANs are issued in anticipation of future ad valorem tax receipts, which serve as collateral for the TANs. TANs are generally due and payable when the taxes are collected. The conditions for the issuance of such temporary loans are as follows:

- *The amount of short-term debt issued shall not exceed 75 percent of the total gross income from property taxes collected in the preceding year.*
- *Such loans are payable on or before December 31st of the calendar year in which they were issued.*
- *No such loan may be obtained when there is a loan outstanding which was acquired in a prior year.*
- *The total amount of the indebtedness in any calendar year cannot exceed the total anticipated revenue in that calendar year.*

The School System currently has adequate operating funds and fund balance reserves to meet its operational needs. The District does not anticipate the need to issue short-term debt or loans. From time to time, short-term loans are issued as an "other financing source" as a result of deficits in short-term cash flow.

Debt Service Fund - Expenditures

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed
Revenue					
Local Revenue	-	-	-	-	-
State Revenue	-	-	-	-	-
Federal Revenue	-	-	-	-	-
Other Revenue - Local	44,977	227	-	-	-
Transfers	-	-	-	-	-
Total Revenue	$ 44,977	$ 227	$ -	$ -	$ -
Personnel Services					
Salary	-	-	-	-	-
Other Salary	-	-	-	-	-
Employee Benefits					
Health	-	-	-	-	-
Teachers Retirement (TRS)	-	-	-	-	-
Dental	-	-	-	-	-
Other Benefits	-	-	-	-	-
Total Personnel & Benefits	$ -	$ -	$ -	$ -	$ -
Non-Personnel Expenditures					
Professional & Technical Services	-	-	-	-	-
Property Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies & Materials	-	-	-	-	-
Property	-	-	-	-	-
Utilities	-	-	-	-	-
Other	10,890,415	11,495,415	-	-	-
Textbooks	-	-	-	-	-
Field Trips & Travel	-	-	-	-	-
Equipment & Related	-	-	-	-	-
Total Non-Personnel Expenditures	$ 10,890,415	$ 11,495,415	$ -	$ -	$ -
Other Use of Funds					
Transfers Out	-	10,825	-	-	-
Principal & Interest Payments	1,231,175	632,225	-	-	-
Transfers In	(7,266,739)	(12,127,225)	-	-	-
Total Other Uses of Funds	$ (6,035,564)	$ (11,495,000)	$ -	$ -	$ -
Change in Fund Balance	$ (4,809,874)	$ (188)	$ -	$ -	$ -

Summary Capital Projects Fund - Revenues and Expenditures

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed
Fund Balance July 1, 20XX	178,367,609	187,231,563	199,499,197	299,501,502	396,737,509
Revenue					
Local Revenue	178,751,630	189,443,297	229,712,445	240,450,816	247,096,561
State Revenue	19,215,150	3,145,454	11,700,536	4,466,248	-
Federal Revenue	1,583,561	1,587,774	1,589,460	2,528,304	1,685,536
Other Revenue - Local	3,163,844	461,668	780,016	2,053,969	12,211,184
Transfers	-	8,811,866	84,663	-	-
Total Revenue	$ 202,714,185	$ 203,450,060	$ 243,867,121	$ 249,499,337	$ 260,993,281
Expenditures					
Personnel Services					
Salary	2,329,156	2,194,464	2,653,628	3,721,716	3,879,495
Other Salary	2,375	31,402	82,123	4,861	82,956
Employee Benefits					
Health	228,359	185,080	253,990	340,545	413,962
Teachers Retirement (TRS)	455,033	369,305	513,345	735,459	784,246
Dental	10,191	5,708	10,322	12,216	11,149
Other Benefits	42,165	39,421	50,444	70,447	76,575
Total Personnel & Benefits	$ 3,067,278	$ 2,825,381	$ 3,563,853	$ 4,885,244	$ 5,248,383
Non-Personnel Expenditures					
Professional & Technical Services	12,610,497	21,142,274	11,189,459	22,714,254	51,036,703
Property Services	857,575	3,794,459	2,714,397	2,280,884	1,058,346
Other Purchased Services	6,939	2,983	5,343	16,143	45,641
Supplies & Materials	19,106	7,073	57,701	305,665	215,746
Property	-	-	-	-	-
Utilities	2,809,031	1,338,045	1,258,453	946,499	190,529
Other	2,397,412	2,376,767	2,376,767	1,820	2,375,667
Textbooks	-	-	-	-	-
Field Trips & Travel	8,503	1,243	5,896	3,290	13,917
Equipment & Related	170,388,355	158,008,665	121,007,410	116,203,987	550,214,551
Debt Service:					
Principal & Interest Payments	1,685,536	1,685,536	1,685,536	2,529,877	1,705,583
Principal Retirement	-	-	-	2,375,667	-
Total Non-Personnel Expenditures	$ 190,782,952	$ 188,357,045	$ 140,300,962	$ 147,378,087	$ 606,856,682
Total Expenditures	$ 193,850,231	$ 191,182,426	$ 143,864,815	$ 152,263,330	$ 612,105,064
Excess (deficiency) of Revenue over (under) Expenditures	8,863,954	12,267,634	100,002,306	97,236,006	(351,111,783)
Other Financing Sources (Uses)					
Insurance Proceeds	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Net Change in Fund Balance	8,863,954	12,267,634	100,002,306	97,236,006	(351,111,783)
Fund Balance June 30, 20XX	$ 187,231,563	$ 199,499,197	$ 299,501,502	$ 396,737,509	$ 45,625,725

Capital Project - Revenues and Expenditures

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase/ (Decrease)
Revenue						
Local Revenue	-	-	-	-	-	0.0%
State Revenue	-	-	-	-	-	0.0%
Federal Revenue	-	-	-	-	-	0.0%
Other Revenue - Local	72,524	3,915	22,558	9,873	145,120	1369.8%
Transfers	-	-	-	-	-	0.0%
Total Revenue	$ 72,524	$ 3,915	$ 22,558	$ 9,873	$ 145,120	1369.8%
Expenditures						
Personnel Services						
Salary	-	-	-	-	-	0.0%
Other Salary	-	-	-	-	-	0.0%
Employee Benefits						0.0%
Health	-	-	-	-	-	0.0%
Teachers Retirement (TRS)	-	-	-	-	-	0.0%
Dental	-	-	-	-	-	0.0%
Other Benefits	-	-	-	-	-	0.0%
Sub-Total Personnel & Benefits	$ -	$ -	$ -	$ -	$ -	0.0%
Non-Personnel Expenditures						
Professional & Technical Services	-	-	-	43,623	-	-100.0%
Property Services	-	-	-	-	-	0.0%
Other Purchased Services	-	-	-	-	-	0.0%
Supplies & Materials	-	-	-	-	-	0.0%
Property	-	-	-	-	-	0.0%
Utilities	-	-	-	-	-	0.0%
Other	-	-	-	-	-	0.0%
Textbooks	-	-	-	-	-	0.0%
Field Trips & Travel	-	-	-	-	-	0.0%
Equipment & Related	787,746	371,957	-	798,128	-	-100.0%
Debt Service:						
Principal & Interest Payments	-	-	-	-	-	0.0%
Principal Retirement	-	-	-	-	-	0.0%
Sub-Total Non-Personnel Expenditure	$ 787,746	$ 371,957	$ -	$ 841,751	$ -	-100.0%
Total Expenditures	$ 787,746	$ 371,957	$ -	$ 841,751	$ -	-100.0%
Other Financing Sources						
Insurance Proceeds	-	-	-	-	-	0.0%
Transfers In	-	8,803,524	84,663	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
Total Other Uses of Funds	$ -	$ 8,803,524	$ 84,663	$ -	$ -	0.0%
Change in Fund Balance	(715,222)	8,435,481	107,221	(831,877)	145,120	-117.4%

2017 SPLOST - Revenues and Expenditures

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase/ (Decrease)
Revenue						
Local Revenue	-	-	-	-	-	0.0%
State Revenue	-	-	-	-	-	0.0%
Federal Revenue	-	-	-	-	-	0.0%
Other Revenue - Local	553,864	63,949	6,384	-	-	0.0%
Transfers	-	-	-	-	-	0.0%
Total Revenue	$ 553,864	$ 63,949	$ 6,384	$ -	$ -	0.0%
Expenditures						
Personnel Services						
Salary	-	-	-	-	-	0.0%
Other Salary	-	-	-	-	-	0.0%
Employee Benefits						0.0%
Health	-	-	-	-	-	0.0%
Teachers Retirement (TRS)	-	-	-	-	-	0.0%
Dental	-	-	-	-	-	0.0%
Other Benefits	-	-	-	-	-	0.0%
Sub-Total Personnel & Benefits	$ -	$ -	$ -	$ -	$ -	0.0%
Non-Personnel Expenditures						
Professional & Technical Services	4,041	3,450	-	-	-	0.0%
Property Services	-	2,574	5,412	-	-	0.0%
Other Purchased Services	-	-	-	-	-	0.0%
Supplies & Materials	-	-	-	-	-	0.0%
Property	-	-	-	-	-	0.0%
Utilities	-	-	-	-	-	0.0%
Other	-	-	-	-	-	0.0%
Textbooks	-	-	-	-	-	0.0%
Field Trips & Travel	-	-	-	-	-	0.0%
Equipment & Related	22,330,973	10,189,349	58,618	-	-	0.0%
Debt Service:						
Principal & Interest Payments	-	-	-	-	-	0.0%
Principal Retirement	-	-	-	-	-	0.0%
Sub-Total Non-Personnel Expenditure	$ 22,335,014	$ 10,195,373	$ 64,030	$ -	$ -	0.0%
Total Expenditures	$ 22,335,014	$ 10,195,373	$ 64,030	$ -	$ -	0.0%
Other Financing Sources						
Insurance Proceeds	-	-	-	-	-	0.0%
Transfers In	-	-	-	-	-	0.0%
Transfers Out	-	(8,803,524)	(84,663)	-	-	0.0%
Total Other Uses of Funds	$ -	$ (8,803,524)	$ (84,663)	$ -	$ -	0.0%
Change in Fund Balance	(21,781,149)	(18,934,948)	(142,309)	-	-	0.0%

2022 SPLOST - Revenues and Expenditures

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase/ (Decrease)
Revenue						
Local Revenue	178,751,630	189,443,297	229,712,445	19,486,998	-	-100.0%
State Revenue	19,215,150	3,145,454	11,700,536	4,466,248	-	-100.0%
Federal Revenue	1,583,561	1,587,774	1,589,460	842,768	-	-100.0%
Other Revenue - Local	2,537,456	393,805	751,074	1,678,969	5,450,949	224.7%
Transfers	-	-	-	-	-	0.0%
Total Revenue	$ 202,087,796	$ 194,570,330	$ 243,753,515	$ 26,474,982	$ 5,450,949	-79.4%
Expenditures						
Personnel Services						
Salary	2,329,156	2,194,464	2,653,628	1,112,981	-	-100.0%
Other Salary	2,375	31,402	82,123	3,119	-	-100.0%
Employee Benefits						0.0%
Health	228,359	185,080	253,990	95,161	-	-100.0%
Teachers Retirement (TRS)	455,033	369,305	513,345	216,677	-	-100.0%
Dental	10,191	5,708	10,322	3,666	26	-99.3%
Other Benefits	42,165	39,421	50,444	19,861	-	-100.0%
Sub-Total Personnel & Benefits	$ 3,067,278	$ 2,825,381	$ 3,563,853	$ 1,451,465	$ 26	-100.0%
Non-Personnel Expenditures						
Professional & Technical Services	12,606,456	21,138,824	11,189,459	6,274,739	659,251	-89.5%
Property Services	857,575	3,791,885	2,708,985	1,918,059	217,373	-88.7%
Other Purchased Services	6,939	2,983	5,343	13,343	42,241	216.6%
Supplies & Materials	19,106	7,073	57,701	302,316	205,946	-31.9%
Utilities	2,809,031	1,338,045	1,258,453	212,942	189,929	-10.8%
Other	2,397,412	2,376,767	2,376,767	1,320	-	-100.0%
Textbooks	-	-	-	-	-	0.0%
Field Trips & Travel	8,503	1,243	5,896	1,345	11,517	756.1%
Equipment & Related	147,269,637	147,447,330	120,948,792	87,490,967	226,651,032	159.1%
Debt Service:						
Principal & Interest Payments	1,685,536	1,685,536	1,685,536	844,341	20,047	-97.6%
Principal Retirement	-	-	-	-	-	0.0%
Sub-Total Non-Personnel Expenditure	$ 167,660,193	$ 177,789,685	$ 140,236,932	$ 97,059,373	$ 227,997,336	134.9%
Total Expenditures	$ 170,727,471	$ 180,615,066	$ 143,800,785	$ 98,510,838	$ 227,997,362	131.4%
Other Financing Sources						
Insurance Proceeds	-	304,493	-	-	-	0.0%
Transfers In	-	8,343	-	-	-	0.0%
Transfers Out	(7,266,739)	(12,127,225)	-	-	-	0.0%
Total Other Uses of Funds	$ (7,266,739)	$ (11,814,389)	$ -	$ -	$ -	0.0%
Change in Fund Balance	24,093,586	2,140,875	99,952,730	(72,035,856)	(222,546,413)	208.9%

2027 SPLOST - Revenues and Expenditures

Description	FY 2023 Current	FY 2024 Proposed	Increase/ (Decrease)	FY 2025 Projected	FY 2026 Proposed	FY 2027 Proposed
Revenue						
Local Revenue	220,963,818	247,096,561	11.8%	255,087,160	263,927,321	225,607,881
State Revenue	-	-	0.0%	-	-	-
Federal Revenue	1,685,536	1,685,536	0.0%	1,685,536	1,685,536	1,685,536
Other Revenue - Local	365,127	6,615,115	1711.7%	8,212,460	6,757,016	4,345,774
Transfers	-	-	0.0%	-	-	-
Total Revenue	$ 223,014,481	$ 255,397,212	14.5%	$ 264,985,156	$ 272,369,873	$ 231,639,191
Expenditures						
Personnel Services						
Salary	2,608,735	3,879,495	48.7%	3,879,494	3,879,495	4,027,444
Other Salary	1,742	82,956	4662.4%	20,880	15,800	15,160
Employee Benefits						
Health	245,383	413,962	68.7%	510,682	585,156	611,270
Teachers Retirement (TRS)	518,782	784,246	51.2%	784,246	784,246	532,936
Dental	8,550	11,123	30.1%	11,123	11,123	11,123
Other Benefits	50,586	76,575	51.4%	76,575	76,575	76,575
Sub-Total Personnel & Benefits	$ 3,433,779	$ 5,248,357	52.8%	$ 5,283,000	$ 5,352,395	$ 5,274,509
Non-Personnel Expenditures						
Professional & Technical Services	16,395,893	50,377,452	207.3%	47,332,807	47,304,967	52,453,582
Property Services	362,825	840,973	131.8%	827,200	838,000	826,000
Other Purchased Services	2,800	3,400	21.4%	3,400	2,000	2,000
Supplies & Materials	3,350	9,800	192.6%	5,600	6,600	49,000
Property	-	-	0.0%	-	-	-
Utilities	733,557	600	-99.9%	600	-	-
Other	500	2,375,667	475033.4%	2,375,667	2,385,167	2,375,667
Textbooks	-	-	0.0%	-	-	-
Field Trips & Travel	1,945	2,400	23.4%	2,400	-	-
Equipment & Related	27,914,892	323,563,518	1059.1%	324,323,231	306,230,157	242,666,208
Debt Service:			0.0%			
Principal & Interest Payments	1,685,536	1,685,536	0.0%	1,685,536	1,685,536	1,685,536
Principal Retirement	2,375,667	-	-100.0%	-	-	-
Sub-Total Non-Personnel Exp.	$ 49,476,964	$ 378,859,346	665.7%	$ 376,556,440	$ 358,452,427	$ 300,057,992
Total Expenditures	$ 52,910,742	$ 384,107,703	626.0%	$ 381,839,440	$ 363,804,822	$ 305,332,501
Other Financing Sources						
Insurance Proceeds	-	-	0.0%	-	-	-
Transfers In	-	-	0.0%	-	-	-
Transfers Out	-	-	0.0%	-	-	(400,000)
Total Other Uses of Funds	$ -	$ -	0.0%	$ -	$ -	$ (400,000)
Change in Fund Balance	170,103,739	(128,710,491)	-175.7%	(116,854,284)	(91,434,949)	(74,093,310)

Summary Capital Projects Fund - Revenues and Expenditures

Description	FY 2023 Projected	FY 2024 Proposed	FY 2025 Forecast*	FY 2026 Forecast*	FY 2027 Forecast*
Fund Balance July 1, 20XX	299,501,502	396,737,509	45,625,725	(71,228,559)	(162,663,507)
Revenue					
Local Revenue	240,450,816	247,096,561	255,087,160	263,927,321	225,607,881
State Revenue	4,466,248	-	-	-	-
Federal Revenue	2,528,304	1,685,536	1,685,536	1,685,536	1,685,536
Other Revenue - Local	2,053,969	12,211,184	8,212,460	6,757,016	4,345,774
Transfers	-	-	-	-	-
Total Revenue	$ 249,499,337	$ 260,993,281	$ 264,985,156	$ 272,369,873	$ 231,639,191
Expenditures					
Personnel Services					
Salary	3,721,716	3,879,495	3,879,494	3,879,495	4,027,444
Other Salary	4,861	82,956	20,880	15,800	15,160
Employee Benefits					
Health	340,545	413,962	510,682	585,156	611,270
Teachers Retirement (TRS)	735,459	784,246	784,246	784,246	532,936
Dental	12,216	11,149	11,123	11,123	11,123
Other Benefits	70,447	76,575	76,575	76,575	76,575
Total Personnel & Benefits	$ 4,885,244	$ 5,248,383	$ 5,283,000	$ 5,352,395	$ 5,274,509
Non-Personnel Expenditures					
Professional & Technical Services	22,714,254	51,036,703	47,332,807	47,304,967	52,453,582
Property Services	2,280,884	1,058,346	827,200	838,000	826,000
Other Purchased Services	16,143	45,641	3,400	2,000	2,000
Supplies & Materials	305,665	215,746	5,600	6,600	49,000
Property	-	-	-	-	-
Utilities	946,499	190,529	600	-	-
Other	1,820	2,375,667	2,375,667	2,385,167	2,375,667
Textbooks	-	-	-	-	-
Field Trips & Travel	3,290	13,917	2,400	-	-
Equipment & Related	116,203,987	550,214,551	324,323,231	306,230,157	242,666,208
Debt Service:					
Principal & Interest Payments	2,529,877	1,705,583	1,685,536	1,685,536	1,685,536
Principal Retirement	2,375,667	-	-	-	-
Total Non-Personnel Expenditures	$ 147,378,087	$ 606,856,682	$ 376,556,440	$ 358,452,427	$ 300,057,992
Total Expenditures	$ 152,263,330	$ 612,105,064	$ 381,839,440	$ 363,804,822	$ 305,332,501
Excess (deficiency) of Revenue over (under) Expenditures	97,236,006	(351,111,783)	(116,854,284)	(91,434,949)	(73,693,310)
Other Financing Sources (Uses)					
Insurance Proceeds	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Net Change in Fund Balance	97,236,006	(351,111,783)	(116,854,284)	(91,434,949)	(73,693,310)
Fund Balance June 30, 20XX	$ 396,737,509	$ 45,625,725	$ (71,228,559)	$ (162,663,507)	$ (236,356,817)

CAPITAL PROGRAM

Capital Improvement Program

In addition to the operating budget for the school division, the School Board maintains a Capital Improvement Program which reflects school capital. The plan is included in the Informational Section and includes two sections: Capital Improvement Plan and Capital Maintenance Projects. The School Board receives updates on capital related items, improvements & maintenance projects, at regularly scheduled school board meetings.

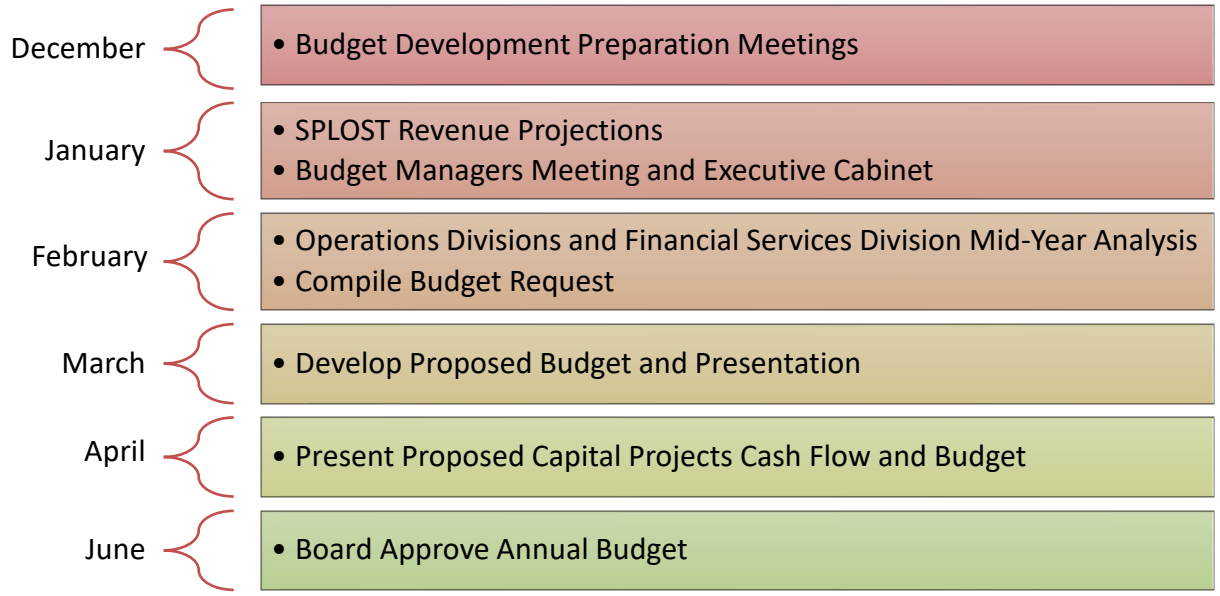
Budget Development Process

Fulton County Schools develops a five-year Capital Improvements Program (CIP) budget at the onset of a new or renewed Special Purpose Local Option Sales Tax (SPLOST) referendum. The Capital Improvements Program budget is multi-year in nature. The five-year CIP approved budget is adjusted, if applicable, annually based upon projected enrollment, revenues and facility needs. The annual budget update process provides an opportunity for the Fulton Board of Education to review the financial status of the program and to shift priorities and projects based upon updated revenue projections and facility needs.

Estimation Methodology

The projections are formulated based upon estimates of revenues and expenditures. Various forecasts are incorporated into the estimates as well as management's assumptions regarding the timing of project expenditures and revenues.

Capital Projects Budget Development Process Timeline



Capital Projects SPLOST Revenue Projections

Capital Projects Fund main source of revenue is SPLOST (Special Local Option Sales Tax). SPLOST is a five-year one cent sales tax authorized by referendum approved by the citizens of Fulton County.

Fulton County receipts the funds monthly. Updates to revenue projections occur annually and are currently based upon forecast information received from Georgia State University. Staff tracks a second independent forecast to monitor accuracy of projections. Two estimations are made, one by Fulton County Schools and one by Georgia State University.

Capital Projects Expenditure Projections

There are several departments responsible for managing the 16 budget categories associated with the expenditures. The department managers are allotted funds to project an annual budget for the remainder of the program, not to exceed the remaining available funds in any category. In February budget requests are submitted and brought together.

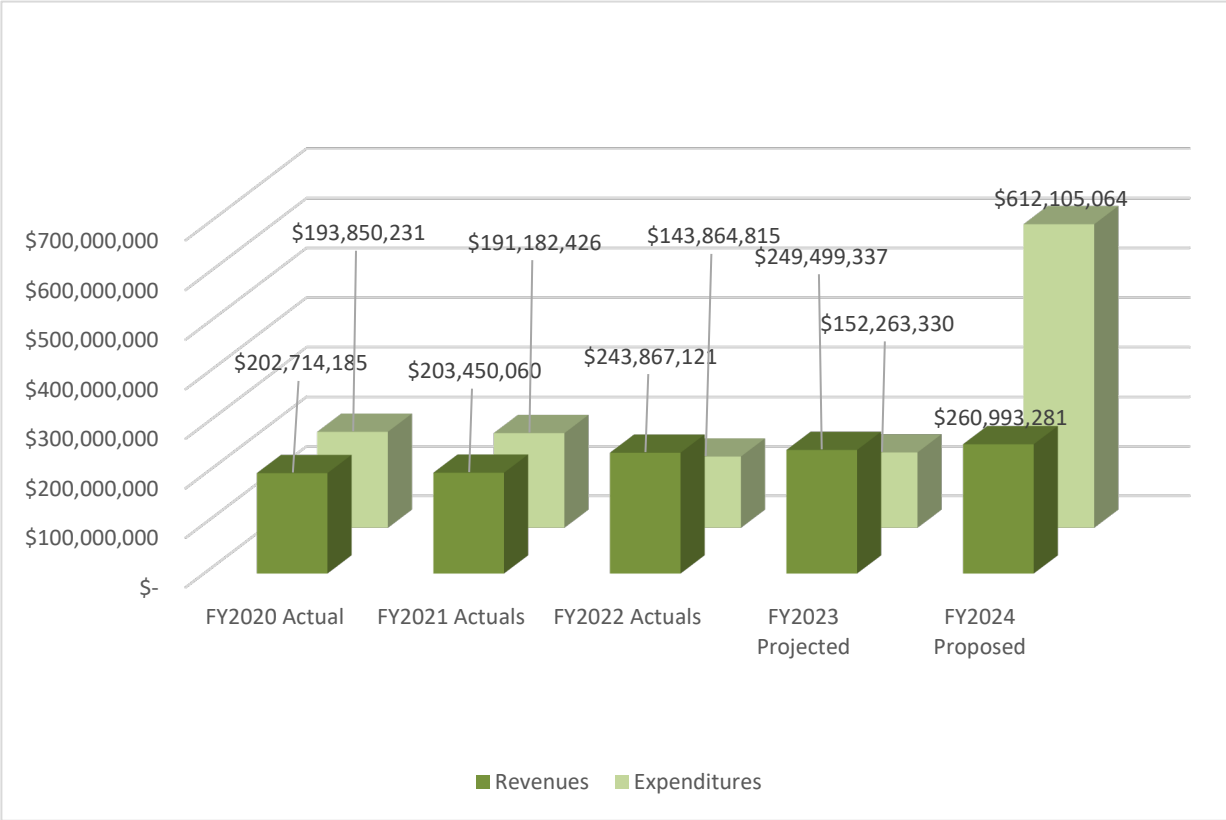
Develop Proposed Budget and Presentation

Information is compiled into the annual multi-year cash flow based upon updated revenue and expenditure projections. Funding surpluses and recommendations to balance the program are identified and consolidated in the multi-year cash flow for presentation to the Fulton County Board of Education for approval. The multi-year budget within the financial system is then updated by line item to align with the multi-year cash flow approved by the Fulton County Board of Education. During the annual budget process, the budget year will be pulled from the multi-year update and inserted into the overall budget summary for approval by the Fulton County Board of Education.

Capital Program Cashflows

The capital program cashflow projections can be found on pages 319-320.

REVENUES VS EXPENDITURES



The Fulton County Schools Program Management Department will plan and administer the design and construction of high-quality educational facilities for our School Communities. Working in teams with our design professionals, construction managers, and contractors, we will maintain high standards of safety, quality and performance. We will work cooperatively and in a pro-active manner with school communities and local governments to design and construct long-lasting, practical, and attractive new school buildings, additions to existing schools and support facilities -- safely, on schedule and within budget. We will renovate and upgrade existing facilities with equal commitment.

Project Type: The following is a list of existing programs within Fulton County Schools' capital program plan.

1. New Schools (NS) - construction of new buildings including schools and support buildings.
2. School Replacement (SR) - construction of new buildings as a replacement of an existing building/facility.
3. School Additions (SA) - addition, major renovation, or refurbishment of an existing building/facility.
4. Local School Needs (LN) - building improvement requests received from stakeholders and other members of the local school community (Examples - carpet replacement, landscaping, etc.). These requests are prioritized based on different criteria.
5. Land Purchase - purchase of land for future use. In some cases, the school site may not be known, and the expenditure is charged to an administration account.
6. No longer used for Capital IV
7. Debt Service/Transfers - expenditures resulting from bond and/or payment transfers to the Debt Service Fund which was generated to help support the capital program.
8. Furniture & Equipment - furniture and equipment needed for new and/or existing schools and support buildings.
9. Technology - purchase of computer hardware and other related technology equipment.
10. Transportation - purchase of school buses and other motor vehicles to be primarily used as transportation for students to and from school or school-related activities.
11. Security - expenditures associated with enhancing safety at school sites and location facilities.
12. Program Reserve - used to reflect risk or changes to the SPLOST IV revenue forecast.
13. Interest - expenditures associated with bond issuance cost, interest expense, and interest on notes payable.
14. Capital Operations Costs - expenditures associated with overseeing and managing the construction of the capital program projects.
15. Program Management - expenditures associated with program management service fees.
16. Project Reserve - captures savings from construction subprograms and funds budget increases with these same construction subprograms.

PENSION FUND - SUMMARY

The School System's employees either belong to the Teachers Retirement System of Georgia (TRS), which is a cost-sharing multiple employer public employees' retirement system or the Fulton County School Employees Pension Plan (Local Plan), a single employer defined benefit pension plan. The net pension liability, total pension liability, and related deferred outflows of resources and deferred inflows of resources for the TRS pension plan and the Local Plan are summarized as follows:

	TRS	Local Plan	Total
Net Pension Liability	$ 408,644,801	$ 73,337,155	$ 481,981,956
Total Pension Liability	-	534,190,949	534,190,949
Deferred outflows of resources related to pensions	298,908,930	53,364,294	353,273,224
Deferred inflows of resources related to pensions	616,652,802	-	616,652,802
Pension expense	12,053,521	25,061,997	37,115,518

Pensions – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teachers Retirement System of Georgia (TRS) and the Fulton County School Employees Pension Plan and additions to/deductions from these plans fiduciary net position has been determined on the same basis as they are reported by these plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions –

At June 30, 2022, the School System reported a liability for its proportionate share of the net pension liability that reflected a reduction for support provided to the School System by the State of Georgia for certain public school support personnel.

The amount recognized by the School System as its proportionate share of the net pension liability, the related State of Georgia support, and the total portion of the net pension liability that was associated with the School District were as follows:

District's proportionate share of the net pension liability	$ 408,644,801
State of Georgia's proportionate share of the net pension liability associated with the School System	247,818
Total	$ 408,892,619

The net pension liability was measured as of June 30, 2021. The total pension used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2020. An expected total pension liability as of June 30, 2020 was determined using standard roll-forward techniques. The District's proportion of the net pension liability was based on contributions to TRS during the fiscal year ended June 30, 2021. At June 30, 2021, the District's proportion was 4.620414%, which was a decrease of 0.025762% from its proportion measured as of June 30, 2020.

For the fiscal year ended June 30, 2022, the District recognized total pension expense of $37,115,518 ($12,053,521 for the TRS Plan and $25,061,997 for the Local Pension Plan) and revenue of $41,276 (pertaining to the TRS Plan) for support provided by the State of Georgia for certain support personnel. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions (TRS) from the following sources:

	Deferred Outflows of Resources	Deferred inflows of Resource
Changes in proportion and differences between School System contributions and proportionate share of contributions	$572,769	$18,920,886
Differences between expected and actual experience	97,515,639	-
Changes of assumptions	79,091,877	-
Contributions made by the School System subsequent to the measurement date	121,728,645	-
Net difference between projected and actual earnings on pension plan investments	-	597,731,916
Total	$298,908,930	$616,652,802

Actuarial assumptions: The total pension liability as of June 30, 2021 (measurement date) was determined by an actuarial valuation as of June 30, 2020 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation 2.50%
Salary increases 3.00 – 8.75%
Investment rate of return 7.25%, net of pension plan investment expense, including inflation
Postretirement benefit increases 1.5% annually

Postretirement mortality rates for service retirements and beneficiaries were based on the Pub-2010 Teachers Headcount Weighted Below Median Healthy Retiree mortality table (ages set forward one year and adjusted 106%) with the MP-2019 Projection scale applied generationally. The rates of improvement were reduced by 20% for all years prior to the ultimate rate. Postretirement mortality rates for disability

retirements were based on the Pub-2010 Teachers Mortality Table for Disabled Retirees (ages set forward one year and adjusted 106%) with the MP-2019 Projection scale applied generationally. The rates of improvement were reduced by 20% for all years prior to the ultimate rate. The Pub-2010 Teachers Headcount Weighted Below Median Employee mortality table with ages set forward one year and adjusted 106% as used for death prior to retirement. Future improvement in mortality rates was assumed using the MP-2019 projection scale generationally. These rates of improvement were reduced by 20% for all years prior to the ultimate rate.

Pension Fund - Revenues and Expenditures

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase/ (Decrease)
Fund Balance July 1, 20XX	429,027,179	435,279,401	543,471,881	460,853,794	485,347,613	5.3%
Revenue						
Local Revenue	-	-	-	-	-	0.0%
State Revenue	-	-	-	-	-	0.0%
Federal Revenue	-	-	-	-	-	0.0%
Other Revenue - Local	41,826,473	144,409,227	(44,808,897)	65,030,137	59,834,782	-8.0%
Transfers	-	-	-	-	-	0.0%
Total Revenue	$ 41,826,473	$ 144,409,227	$ (44,808,897)	$ 65,030,137	$ 59,834,782	-8.0%
Expenditures						
Personnel Services						
Salary	267,954	277,139	306,544	432,675	387,752	-10.4%
Other Salary	2,123	206	771	500	515	3.0%
Employee Benefits						
Health	38,225	47,345	44,793	59,875	66,768	11.5%
Teachers Retirement (TRS)	56,386	52,823	56,613	86,449	75,484	-12.7%
Dental	987	716	675	2,277	1,399	-38.6%
Other Benefits	5,054	5,257	5,857	8,428	7,588	-10.0%
Total Personnel & Benefits	$ 370,729	$ 383,486	$ 415,252	$ 590,204	$ 539,506	-8.6%
Non-Personnel Expenditures						
Professional & Technical Services	292,810	1,510,783	881,702	1,436,243	1,553,050	8.1%
Property Services	4,249	2,744	-	5,000	5,000	0.0%
Other Purchased Services	-	-	75,367	-	-	0.0%
Supplies & Materials	1,549	1,674	11,330	11,700	10,700	-8.5%
Property	-	-	-	-	-	0.0%
Utilities	455	2,280	433	3,500	3,500	0.0%
Payment to 3rd Parties	-	-	555,144	-	-	0.0%
Other	34,899,781	34,310,141	35,508,956	38,170,919	39,372,261	3.1%
Textbooks	-	-	-	-	-	0.0%
Field Trips & Travel	1,725	2,568	12,023	15,280	15,280	0.0%
Equipment & Related	2,952	3,072	348,984	303,472	303,472	0.0%
Total Non-Personnel Expenditures	$ 35,203,522	$ 35,833,261	$ 37,393,938	$ 39,946,114	$ 41,263,263	3.3%
Total Expenditures	$ 35,574,251	$ 36,216,747	$ 37,809,190	$ 40,536,318	$ 41,802,770	3.1%
Excess (deficiency) of Revenue over (under) Expenditures	6,252,222	108,192,480	(82,618,087)	24,493,819	18,032,012	-26.4%
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	0.0%
Principal & Interest Payments	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
Total Other Financing Sources	$ -	$ -	$ -	$ -	$ -	0.0%
Net Change in Fund Balance	6,252,222	108,192,480	(82,618,087)	24,493,819	18,032,012	-26.4%
Fund Balance June 30, 20XX	$ 435,279,401	$ 543,471,881	$ 460,853,794	$ 485,347,613	$ 503,379,625	3.7%

SPECIAL REVENUE NARRATIVES

Special revenue is projected to be $124,283,606 for FCS in FY 2024. FCS receives federal aid for requirements as identified in Every Student Succeeds Act (ESSA), special education school programs under the Individuals with Disabilities Education Act (IDEA), ESSER, and other federal programs.

EVERY STUDENT SUCCEEDS ACT (ESSA) FUNDING

Federal aid is received for special programs identified under Every Student Succeeds Act (ESSA). These titled grants include funding for basic programs, remedial reading, and math services for identified students, educational technology resources, and retaining highly qualified teachers.

TITLE I–A, EVERY STUDENT SUCCEED ACT (ESSA)

This grant is used to provide federal funds through the Georgia Department of Education to local educational agencies (LEA) and public schools with high numbers or percentages of children who are poverty eligible to help ensure that all children meet challenging State academic content and student achievement standards. The revenue estimate for FCS in FY 2024 is $24,526,885.

During the FY24 school year, we anticipate the number of students served including private students will increase from 30,192 to 30,857 (665 increase) due to the addition of one school; Woodland Elementary School; the removal of four schools; Amana Academy, Global Impact Academy, RISE Grammar School, RISE Prep School, and 30 current Title I schools meeting the requirements of the Community Eligibility Provision (CEP). The Community Eligibility Provision is a provision from the Healthy, Hunger-Free Kids Act of 2010 that allows schools and LEAs with high poverty rates to provide free breakfast and lunch to all students. CEP eliminates the burden of collecting household applications to determine eligibility for school meals, relying instead on information from other means-tested programs such as the Supplemental Nutrition Assistance Program and Temporary Assistance for Needy Families. In FY24, the number of CEP schools is 30.

For FY24, forty-nine schools will participate in the Consolidation of Funds Initiative. These funds are added to the schools' general fund budget, which eliminates Title I-A statutory requirements and gives flexibility in how funds are used to ensure students meet challenging state academic standards.

$5 decrease per student in CEP schools with 100% poverty level (from $585 in FY23 to $580 in FY24)

$5 decrease per student in schools 75% - 94% poverty level (from $584 in FY23 to $579 in FY24)

$5 decrease per student in schools below 75% poverty level (from $583 in FY23 to $578 in FY24)

Schools served: 56 traditional schools, 5 private and 4 neglected institutions. One new Title I school was added: Woodland Elementary School.

TITLE I-A, SCHOOL IMPROVEMENT

This grant is used for schools identified for school improvement, corrective action, and restructuring for activities under section 1116(b) and provides local educational agencies adequate resources to

substantially raise the achievement of students in their lowest-performing schools.

TITLE I-A, SCHOOL IMPROVEMENT SUCCESS GRANT

Supporting Unlimited Critical and Comprehensive Education Success for Students (SUCCESS) provides financial resources to local educational agencies (LEAs) on behalf of Title I schools identified as Comprehensive Support and Improvement (CSI), and Targeted Support and Improvement (TSI), as defined by Every Student Succeeds Act (ESSA). The purpose of the SUCCESS Grant is to provide opportunities for identified schools to compete for funds to ensure the necessary infrastructure and supports are available for leaders, teachers, and families to meet the needs of each student, while focusing on specific subgroups.

TITLE II-A, IMPROVING TEACHER QUALITY

The purpose of this program is to increase the academic achievement of all students by helping schools and school districts improve teacher and principal quality and ensure that all teachers are highly qualified.

TITLE II-A, ADVANCED PLACEMENT GRANT

This grant provides financial support for teachers to receive training during the summer to teach Advanced Placement (AP) courses during the school year for schools that currently offer the fewest number of AP courses.

TITLE III-A, ENGLISH LEARNERS

This grant is used to ensure that Limited English Proficient (ELL) students or English language learners, including immigrant students, develop English proficiency and meet the same academic achievement standards that all other students are expected to meet.

Title III-A, LANGUAGE INSTRUCTION FOR IMMIGRANT STUDENTS

Funding is made available to eligible local educational agencies (LEAs) to provide supplementary programs and services to limited English proficient (LEP) students, known as English learners (ELs). The purpose of the subgrants is to assist English-learning students to acquire English and achieve grade-level and graduation standards.

Title IV – PART A STUDENT SUPPORT AND ACADEMIC ENRICHMENT

The grant provides funds for programs and activities to improve student's academic achievement by increasing the capacity of local school divisions to: Provide all students with a well-rounded education; improve school conditions for learning; and improve the use of technology to improve the academic achievement and digital literacy of all students.

INDIVIDUALS WITH DISABILITES EDUCATION ACT (IDEA)

The Individuals with Disabilities Education Act provides federal aid to ensure that all school-age children with disabilities are provided a free, appropriate public education. IDEA funding is typically the largest grant amount of federal funds received by FCS. Federal funds are used only for the excess cost of educating students with disabilities. No locality may spend less on a student with disability's education than it does for a regular education student. Funding is also included for preschool-aged children with disabilities under part 619 of the Act.

IDEA 611 – SPECIAL EDUCATION FLOW-THROUGH

The primary purpose is to assist school systems with the excess cost of special education and related services as prescribed by the Individuals with Disabilities Education Act (IDEA) as authorized by Congress. Related services include audiology, assistive technology, occupational therapy, physical therapy, speech therapy, special transportation, orientation, and mobility, nursing services, interpreting services and transition services.

IDEA 619 – SPECIAL EDUCATION AGES 3-5

This grant is used to implement the Individuals with Disabilities Education Act; specifically, to provide special education and related services to preschool children with disabilities, ages three through five.

HIGH-COST FUND POOL

This grant is used to assist local school systems in covering the direct special education instructional costs of children with disabilities who meet the criteria established in IDEA 2004 and the system plan for GHCF.

SPECIAL EDUCATION – GEORGIA PARENT MENTOR PARTNERSHIP GRANT

Special Education parent mentors enhance communication between parents and educators, ultimately leading to greater success for students with disabilities. The goal of the Parent Mentors is to help parents understand their role in their children's education and to provide guidance and resources to help them navigate the Special Education process.

IDEA ARP 611 – SPECIAL EDUCATION FLOWTHROUGH

The purpose of supplemental relief is to prevent, prepare for, and respond to coronavirus.

IDEA ARP 619 – SPECIAL EDUCATION AGES 3-5

The purpose of supplemental relief is to prevent, prepare for, and respond to coronavirus.

VOCATIONAL EDUCATION GRANTS

CTE – PERKINS IV GRANT – PROGRAM IMPROVEMENT

The purpose of this grant is to develop, implement, and maintain programs for middle and high school students interested in specific careers.

CTAE – PERKINS PLUS RESERVE

This grant provides funding for career and technical education utilizing guidelines and regulations given by federal and state agencies. The grant is for registration fees for CTE End of Pathway assessments.

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND ACT (ESSER)

The Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed by Congress and signed into law by President Trump on March 27, 2020. The funding allows states to respond to the COVID-19 emergency in K-12 schools. Funds to local school districts may be used for coronavirus response activities, such as planning for and coordinating during long-term school closures, purchasing educational technology to support online learning for

all students, and additional activities authorized by federal elementary and secondary education laws. The Coronavirus Response and Relief Supplemental Appropriation (CRRSA) Act signed into law by President Donald Trump on December 27, 2020, provides additional funding for an ESSER II fund. Following the same distribution as the CARES Act, which is based on the share of ESEA Title I, Part A funds follows the same use for coronavirus-response activities. Planning for and coordinating activities that address learning loss, preparing schools for reopening, testing, repairing, upgrading projects to improve air quality in school buildings, and additional activities authorized by federal elementary and secondary education laws are continually permitted.

ESSER CARES – CTAE SUPERVISION

Funds are to support CTE teachers for work beyond the regular workday to provide work-based learning and leadership development opportunities.

ESSER CARES – SPECIAL EDUCATION SUPPLEMENTAL RELIEF

To offset the impacts of revenue decreases due to COVID-19 and increased costs of special education services due to COVID-19.

ESSER CARES – SCHOOL NURSE

To hire and retain nurses to coordinate health and safety procedures and purchases supplies for school nurse clinic. To provide equipment and training to establish and/or enhance telehealth services for schools.

ESSER II – CRRSA ACT

Provide education funding to state education agencies and local education agencies to support schools as they are dealing with effects of the COVID-19 Pandemic. Funds are to be used for mental and physical health, supplemental learning/addressing learning loss, continuity of core staff and services, etc.

ESSER III – AMERICAN RESCUE PLAN

The American Rescue Plan (ARP)Act was signed into law by President Joe Biden on March 11, 2021, to speed up the United States' recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession. ARP ESSER funds allow LEAs to take additional steps to reopen schools for in-person instruction, keep them open safely, and address the disruptions to teaching and learning resulting from the pandemic.

ESSER III – ARP – LEA

To provide educational funding to state education agencies and local education agencies to support schools as they are dealing with the effects of the COVID-19 Pandemic. Funds can be used to address at-risk student populations, school meals, and etc.

ESSER III – ARP – LL – RESIDENTIAL TREATMENT CENTERS

Purpose is to purchase items in response to COVID-19.

ESSER III – ARP – LL – READINESS IN LITERACY

This grant will fund release time for teachers at targeted schools, manipulatives, and materials for teachers to employ in developing student reading abilities and a dyslexia endorsement led by Metro RESA

for ELA program specialists.

ESSER III – ARP – PFEA CHARTER SCHOOL FACILITIES

The purpose of expense associated with purchase, lease, renovation, or construction of the school facilities and purchase vehicles to transport students to and from the charter school.

OTHER FEDERAL REVENUES

Other federal grants are received for specific purposes including Education for Homeless, STOP the Violence, National Endowment, COSSAP, Bulletproof Vest, Law Enforcement, and National Clean Diesel funding.

EDUCATION FOR HOMELESS CHILDREN AND YOUTH

This grant is used to assist students who are homeless and in transition while attending Fulton County Schools. The assistance comes in the form of tutoring, afterschool programs, assistance with immunizations, transportation, enrollment, school supplies, uniforms, etc.

STOP THE VIOLENCE

The purpose is to implement a Threat Assessment protocol in FCS.

NATIONAL ENDOWMENT

Grant award from the National Endowment for the Arts to create five videos focusing on middle school standards continuing to support remote learning and enhancing existing learning resources offered by the Museum.

COSSAP

To develop, implement, or expand comprehensive efforts to identify respond to, treat, and support those impacted by illicit opioids, stimulants, and other drugs of abuse.

BULLETPROOF VEST

To reimburse states, counties, federally recognized tribes, cities, and local jurisdictions up to 50% of the cost of body armor vests purchased for law enforcement officers.

STOP THE VIOLENCE II

The purpose to implement a Threat Assessment protocol in FCS.

LAW ENFORCEMENT

To fund an immersive training system where officers can build their knowledge and skills through use of force and de-escalation simulations in virtual training environment.

EPA 2021 DIESEL EMISSIONS REDUCATION ACT (DERA)

The purpose of these funds is to scrap and replace ten buses.

NATIONAL CLEAN DIESEL FUNDING ASSISTANCE

This federal grant aids the district in its efforts to procure 46 propane buses in Fall 2022 and reduce diesel emissions and exposure in Fulton County, Georgia.

SPECIAL REVENUE FUNDS - EXPENDITURES BY FUNCTION

Special Revenue Fund - Revenue and Expenditures

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase/ (Decrease)
Fund Balance July 1, 20XX	468,361	$ 418,729	$ (6,464,135)	$ 125,025	$ (13,554,184)	(13,679,209)
Revenue						
Local Revenue	-	-	-	-	-	-
State Revenue	7,756,115	8,381,737	7,765,049	8,165,289	7,985,000	(180,289)
Federal Revenue	47,422,610	76,724,424	145,771,005	200,559,687	116,298,606	(84,261,080)
Other Revenue - Local	701,567	413,018	751,743	2,957,476	-	(2,957,476)
Transfers	-	-	-	-	-	-
Total Revenue	$ 55,880,292	$ 85,519,180	$ 154,287,797	$ 211,682,452	$ 124,283,606	$ (87,398,846)
Expenditures						
Instruction	27,405,184	48,619,819	81,176,876	102,749,416	62,539,610	(40,209,806)
Pupil Services	6,917,055	10,832,793	12,511,033	34,369,568	10,866,170	(23,503,398)
Improvement of Instructional Ser.	4,218,557	2,566,685	10,498,685	31,099,276	19,451,605	(11,647,670)
Educational Media Services	135,929	650,565	417,064	55,281	-	(55,281)
Staff Development - Personnel	10,248,366	5,341,550	6,884,708	25,999,180	17,634,946	(8,364,234)
Federal Administration	1,340,524	1,355,905	1,383,354	1,800,553	1,684,324	(116,229)
General Administration	2,202,005	2,508,855	10,134,415	9,485,743	8,559,508	(926,235)
School Administration	792,074	2,851,738	2,930,081	1,004,493	2,725,350	1,720,857
Support Services - Business	165,796	97,787	587,524	962,347	597,411	(364,936)
Maintenance and Operation	277,038	14,796,375	17,662,722	3,981,570	-	(3,981,570)
Student Transportation	2,534,526	1,742,934	608,522	2,481,568	830,636	(1,650,932)
Support Services - Central	222,946	494,115	2,663,748	12,185,256	2,589,912	(9,595,345)
Other Support Services	1,200	21,753	16,805	377,812	-	(377,812)
School Nutrition Program	538,354	1,267,642	1,078,595	839,517	-	(839,517)
Construction & Capital Exp.	-	-	-	-	-	-
Operating Transfers	-	-	-	-	-	-
Fac. Acquisition & Constr. Ser.	-	22,308	46,000	13,000	-	(13,000)
Other Outlays	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	$ 56,999,556	$ 93,170,825	$ 148,600,132	$ 227,404,581	$ 127,479,471	$ (99,925,109)
Excess (deficiency) of Revenue over (under) Expenditures	$ (1,119,264)	$ (7,651,644)	$ 5,687,665	$ (15,722,129)	$ (3,195,865)	1252626361%
Other Financing Sources (Uses)						
Other Uses	-	-	-	-	-	-
Transfers In	1,082,619	768,780	901,496	2,042,919	3,195,865	1,152,946
Transfers Out	(12,987)	-	-	-	-	-
Total Other Financing Sources	1,069,632	768,780	901,496	2,042,919	3,195,865	1,152,946
Net Change in Fund Balances	(49,632)	(6,882,864)	6,589,161	(13,679,209)	(0)	13,679,209
Fund Balance June 30, 20XX	$ 418,729	$ (6,464,135)	$ 125,025	$ (13,554,184)	$ (13,554,184)	$ (0)

SPECIAL REVENUE FUND - FEDERAL REVENUE

Special Revenue Funds - Federal Revenues

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase/ (Decrease)
Elementary & Secondary Education Act (ESEA)						
Title I-A, Every Student Succeed Act (ESSA)	21,738,012	23,368,385	23,005,368	30,901,446	24,526,885	-20.63%
Title I-A, General Administration	-	-	-	-	-	0.00%
Title I-A, School Improvement	2,067,098	850,466	828,874	1,322,913	325,000	-75.43%
Title I-A, SIG Digital Learning	593,520	455,606	-	-	-	0.00%
School Improvement 1003G (Banneker HS)	1,092,325	1,166,621	121,681	-	-	0.00%
Title I-A, School Improvement Success Grant	-	-	198,871	49,026	-	-100.00%
Title II-A, Improving Teacher Quality	2,313,981	2,571,629	3,085,864	6,513,149	3,043,437	-53.27%
Title II-A, Advanced Placement Grant	8,945	13,446	8,582	17,218	12,600	-26.82%
Title I- A, GA Systems of Continuous Improvement	-	122,039	24,194	-	-	0.00%
Title III-A, English Learners	716,360	972,950	772,106	1,187,856	862,257	-27.41%
Math and Science Partnership	6,512	-	-	-	-	0.00%
Title III-A, Immigrant	-	-	13,022	7,008	-	-100.00%
Title IV-A, Student Support and Academic Enrichment	1,625,299	1,790,225	1,386,720	2,128,373	1,813,878	-14.78%
Federal Administrative Consolidation	-	-	-	-	-	0.00%
ESEA Sub-Total	$ 30,162,052	$ 31,311,368	$ 29,445,282	$ 42,126,989	$ 30,584,057	-27.40%
Individuals with Disabilities Education Act (IDEA)						
High Cost Fund Pool	232,147	374,298	385,822	232,147	385,822	66.20%
IDEA 619 - Special Education - Ages 3-5	448,769	432,260	420,385	429,479	619,111	44.15%
IDEA 611 - Special Education Flowthrough	12,665,511	14,345,992	13,011,399	44,271,595	22,540,858	-49.09%
IDEA Supplemental Relief	-	-	153,257	-	-	0.00%
Special Education - Parent Mentor	28,234	-	(748,131)	42,560	14,400	-66.17%
IDEA ARP 611 - Special Education Flowthrough	-	-	2,190,404	2,228,808	-	-100.00%
IDEA ARP 619 - Special Education - Ages 3-5	-	-	73,452	200,575	-	-100.00%
IDEA, Special Education Sub-Total	$ 13,374,661	$ 15,152,550	$ 15,486,587	$ 47,405,165	$ 23,560,191	-50.30%
Vocational Education						
CTE - Perkins IV Grants - Program Improvement	636,912	-	-	-	-	0.00%
CTE Perkins IV Plus Reserve	25,000	-	-	-	-	0.00%
CTAE - Perkins IV - Carryover	26,458	91,469	-	-	-	0.00%
CTE - Perkins V Grants - Program Improvement	-	757,279	826,916	802,807	799,786	-0.38%
CTE - Perkins V Plus Reserve	-	23,224	24,885	25,000	25,000	0.00%
CTE - Perkins V Carryover	-	-	67,879	54,918	-	-100.00%
Vocational Education - Sub-Total	$ -	$ 780,503	$ 919,681	$ 882,725	$ 824,786	-6.56%
Act (ESSER)						
Pre-K Lottery POWER Supplemental Payment	-	-	-	-	-	0.00%
CRRSA - ESSER II - Employee Retention Bonus	-	12,328,203	-	-	-	0.00%
CARES Act - ESSER I Funds	-	14,814,170	2,689,384	555,797	-	-100.00%
CARES Act - ESSER I Funds - SEA Reserve Grant	-	5,047	369	18,530	-	-100.00%
CARES Act - ESSER I Funds - CTAE Extended Day	-	26,918	-	-	-	0.00%
ESSER CARES - CTAE Supervision	-	5,725	11,354	-	-	0.00%
CARES Act - ESSER I Funds - CTAE Youth Apprenticeship	-	3,625	-	-	-	0.00%
CARES Act - ESSER I Funds - Agriculture Extended Day	-	1,552	-	-	-	0.00%
CARES Act - ESSER I Funds - Agriculture Extended Year	-	1,025	-	-	-	0.00%
CARES Act - ESSER I Funds - Agriculture Young Farmer	-	502	-	-	-	0.00%
ESSER CARES - Special Education Supplemental Relief	-	432	150,118	3,423	-	-100.00%
CARES Act - ESSER Funds - SA Reserves	-	442,135	1,198,545	241,733	-	-100.00%
CARES - ESSER I Connectivity Grant	-	6,278	-	-	-	0.00%
ESSER CARES - School Nurse	-	-	173,015	21,216	-	-100.00%
ESSER II - CRRSA ACT - LEA	-	-	46,140,163	42,040,755	-	-100.00%
CRRSA Act - ESSER II - Residential Treatment Centers	-	-	21,944	-	-	0.00%
ESSER III - ARP - LEA	-	-	46,869,232	62,009,285	61,249,572	-1.23%
ESSER III - ARP - LL - Residential Treatment Centers	-	-	21,944	-	-	0.00%

SPECIAL REVENUE FUND - FEDERAL REVENUE

Special Revenue Funds - Federal Revenues

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase/ (Decrease)
ESSER III - ARP - LL - Readiness In Literacy	-	-	25,044	204,397	-	-100.00%
ESSER III - ARP - Opportunity Grants	-	-	6,009	41,700	-	-100.00%
ESSER III - ARP - PFEA Charter School Facilities	-	-	-	486,282	-	-100.00%
ESSER Sub-Total	$ -	$ 455,549	$ 94,606,015	$ 105,048,790	$ 61,249,572	-41.69%
Other Federal Funds						
Education for Homeless Children and Youth	75,768	42,850	89,384	84,168	80,000	-4.95%
Threat Assessment and Technology Reporting Program	154,879	25,854	2,226	-	-	0.00%
Prevention and Mental Health Training Program	45,800	81,311	57,397	-	-	0.00%
COPS Office School Violence Prevention Program (SVPP)	57,444	315,148	86,938	-	-	0.00%
STOP The Violence	-	56,884	187,256	283,681	-	-100.00%
National Endowment	-	-	-	15,000	-	-100.00%
COSSAP	-	-	14,999	10,007	-	-100.00%
Bulletproof Vest	-	-	-	10,150	-	-100.00%
STOP The Violence II	-	-	-	996,246	-	-100.00%
Law Enforcement	-	-	-	100,000	-	-100.00%
EPA 2021 Diesel Emissions Reducation Act (DERA)	-	-	-	250,000	-	-100.00%
USDA - Fresh Fruits & Vegetables (Operating)	522,821	502,384	746,454	729,718	-	-100.00%
USDA - Fresh Fruits & Vegetables (Administrative)	608	27,785	455	-	-	0.00%
National Clean Diesel Funding Assistance	2,358,681	-	-	1,144,492	-	-100.00%
Students Against Destructive Decisions (SADD)	396	-	-	-	-	0.00%
Other Federal Funds - Sub-Total	$ 3,216,396	$ 1,052,216	$ 1,185,109	$ 3,623,462	$ 80,000	-97.79%

SPECIAL REVENUE FUND - STATE REVENUE

Special Revenue Funds - State Revenues						
Description	**FY 2020 Actual**	**FY 2021 Actual**	**FY 2022 Actual**	**FY 2023 Projected**	**FY 2024 Proposed**	**Increase/ (Decrease)**
State Grants						
PreKindergarten Program	7,405,384	7,509,885	7,654,153	7,947,545	7,985,000	0.47%
Pre-K Summer Transition	(1,239)	377,000	105,182	57,111	-	-100.00%
GA School Bus Retrofit	-	481,018	-	-	-	0.00%
GA Council for the Arts	5,000	5,000	5,000	5,000	-	-100.00%
CTE-Program Improvement	636,912	-	-	-	-	0.00%
CTAE Carryover	26,458	91,469	-	-	-	0.00%
Graduates Ready to Attain	177,296	-	-	-	-	0.00%
Tiny Grant Awards	6,615	1	-	-	-	0.00%
Stuff the Bus	-	8,833	715	1,501	-	-100.00%
Fulton Cty Arts and Culture	-	-	-	-	-	0.00%
State Revenue Sub-Total	$ 8,256,426	$ 8,473,206	$ 7,765,049	$ 8,011,157	$ 7,985,000	-0.33%

SPECIAL REVENUE FUND - NARRATIVES

State revenue estimates for FY 2024 for the school division are $7,985,000, there is a slight decreaes budgeted when compared to the FY 2023 projected budget. State revenues account for 6.42 percent of the special revenue fund revenues.

Georgia Council for the Arts

Arts Education Program Grant for FCS Teaching Museum's program to support student achievement and creativity.

PreKindergarten Program

This grant is used to provide children who are 4 years of age on September 1st of the enrollment year, with the learning experiences they need to prepare for kindergarten. Fulton's Prekindergarten Curriculum focuses on Language and Literacy, Mathematical Thinking, Scientific Thinking, Social Studies, The Arts, Social and Emotional Development, Approaches to Play and Learning, and Physical Development and Motor Skills. Bright from the Start – the Georgia Department of Early Care and Learning will fund Fulton's 87 Prekindergarten classes in FY22-23. These classes are in 47 of our elementary schools with the capacity to serve 1,846 students (class size: 22 students in the 70 typical classes and 18 students in the 17 inclusion classes.)

The Fulton County School System locally funds a monthly supplement for 87 Pre-K teachers and 87 paraprofessionals. The Pre-K lottery grant funds 4.0 central office personnel: 2.0 program specialists (instructional and behavioral support), 1.0 transition coach (family and school support), and 1.0 professional assistant III.

SPECIAL REVENUE FUND - OTHER REVENUE - LOCAL

Special Revenue Funds - Other Revenue - Local						
Description	**FY 2020 Actual**	**FY 2021 Actual**	**FY 2022 Actual**	**FY 2023 Projected**	**FY 2024 Proposed**	**Increase/ (Decrease)**
Other Revenue - Local						
Georgia Humanities	2,000	-	-	-	-	0.00%
Action for Healthy Kids	4,100	-	-	-	-	0.00%
Teach for America	81,197	-	-	-	-	0.00%
Fulton County Youth Orchestra	7,525	-	-	-	-	0.00%
FCS North Honor Chorus	1,355	180	-	-	-	0.00%
FCS Elementary Choral Clinic	440	315	-	-	-	0.00%
Project Lead the Way	-	(5,000)	-	-	-	0.00%
Science Competition	12,859	2,200	-	-	-	0.00%
Project Lead the Way	140,000	25,000	-	-	-	0.00%
Teaching Museum Special	900	50	-	-	-	0.00%
Miscellaneous Performing Arts	5,520	-	-	-	-	0.00%
Metro Atlanta Policy Lab	41,639	48,740	-	-	-	0.00%
TPS Eastern Region Funding	16,995	-	-	-	-	0.00%
PTO @ High Point ES	22,730	33,261	-	-	-	0.00%
Retirement Dinner	5,745	-	-	-	-	0.00%
North Point Ministries, Inc.	10,000	-	-	-	-	0.00%
No Kid Hungry	-	30,000	-	-	-	0.00%
Fuel Up to Play 60	14,000	-	-	-	-	0.00%
AmeriGas for Transportation	100,000	100,000	-	-	-	0.00%
Mountain Park ES Foundation	28,500	-	-	-	-	0.00%
GenYouth	16,000	1,874	-	-	-	0.00%
Lockheed Martin	-	30,000	-	-	-	0.00%
Pat & Gill Clements	-	30,000	-	-	-	0.00%
Southern Company	-	50,000	-	-	-	0.00%
S.A.F.E. - Dairy Alliance	-	10,000	-	-	-	0.00%
United Way of Greater Atlanta	-	10,000	-	-	-	0.00%
Student Headset Initiative	-	8,500	-	-	-	0.00%
The American Gift Fund	-	20,000	-	-	-	0.00%
Project Vaccinate 2021	-	3,844	-	-	-	0.00%
Second Step Grant Program	111,916	-	-	-	-	0.00%
GA Shape School Nutrition	-	-	6,000	-	-	0.00%
First Responders Supplement	-	-	80,146	-	-	0.00%
Discover, Design, and Develop	-	-	16,961	-	-	0.00%
District Wide Initiatives	57,446	14,055	648,636	2,956,690	-	-100.00%
Other Revenue Local Sub-Total	$680,867	$413,018	$751,743	$ 2,956,690	$ -	-100.00%

SPECIAL REVENUE FUND - NARRATIVES

There are no Other Revenue - Local budgeted for FY2024. The district may receive additional revenue throughout the fiscal year. Other revenue may consist of the following:

SPECIAL REVENUE FUND - OTHER REVENUE - LOCAL

Special Revenue Funds - Other Revenue - Local

Metropolitan Atlanta Policy Lab for Education (MAPLE)

The goal of the MAPLE grant is to produce evidence-based policy analyses each district can use to improve student achievement, graduation rates and even adult outcomes.

Miscellaneous Grant/Donations

Grants and donations represent other local grants that the district receives such as Rise Trauma Informed Schools Initiative, Georgia School Nutrition and Physical Activity Grant Program, GenYouth, Lockheed Martin, Pat and Gill Clements, Southern Company, United Way of Greater Atlanta, TPS Eastern Region Funding, S.A.F.E. Diary Alliance, Student Headset Initiative, Georgia School Bus Retrofit Program, North Point Ministries, Inc., Action for Healthy Kids, Project Lead the Way, Sandy Springs Education Force, Discover, Design, Develop (D3) School Projects, Coca-Cola Hello World, The Krystal Foundation, No Kid Hungry, Fuel up to Play 60, and Fulton County Arts and Culture.

SPECIAL REVENUE FUND - FEDERAL EXPENDITURES

Special Revenue Funds - Federal Expenditures

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase/ (Decrease)
Elementary & Secondary Education Act (ESEA)						
Title I-A, Every Student Succeed Act (ESSA)	8,971,675	18,903,431	22,910,348	28,675,270	24,526,885	-14.47%
Title I-A, General Administration	2,118,554	2,263,572	10,887	-	-	0.00%
Title I-A, School Improvement	2,067,098	850,466	828,874	1,381,960	325,000	-76.48%
Title I-A, SIG Digital Learning	593,520	455,606	-	-	-	0.00%
School Improvement 1003G (Banneker HS)	1,092,325	1,166,621	105,591	-	-	0.00%
Title I-A, School Improvement Success Grant	-	-	198,871	428,747	-	-100.00%
Title II-A, Improving Teacher Quality	2,313,981	2,571,630	3,085,864	6,613,183	3,043,437	-53.98%
Title II-A, Advanced Placement Grant	8,945	13,445	8,582	18,118	12,600	-30.46%
Title I- A, GA Systems of Continuous Improvement	-	122,039	24,194	-	-	0.00%
Title III-A, English Learners	716,360	972,950	772,106	1,211,634	862,257	-28.84%
Math and Science Partnership	6,512	-	-	-	-	0.00%
Title III-A, Immigrant	-	-	13,022	7,008	-	-100.00%
Title IV-A, Student Support and Academic Enrichment	1,625,299	1,790,225	1,386,720	2,570,278	1,813,878	-29.43%
Federal Administrative Consolidation	(88)	0	0	0	0	-97.46%
ESEA Sub-Total	$ 19,514,181	$ 29,109,986	$ 29,345,059	$ 40,906,197	$ 30,584,057	-25.23%
Individuals with Disabilities Education Act (IDEA)						
High Cost Fund Pool	232,147	374,298	385,822	232,147	385,822	66.20%
IDEA 619 - Special Education - Ages 3-5	448,769	432,260	420,385	429,479	619,111	44.15%
IDEA 611 - Special Education Flowthrough	12,664,950	14,345,991	12,262,471	45,369,153	22,540,858	-50.32%
IDEA Supplemental Relief	-	-	153,257	-	-	0.00%
Special Education - Parent Mentor	28,795	-	640	42,560	14,400	-66.17%
IDEA ARP 611 - Special Education Flowthrough	-	-	2,190,390	2,228,808	-	-100.00%
IDEA ARP 619 - Special Education - Ages 3-5	-	-	73,452	211,853	-	-100.00%
IDEA, Special Education Sub-Total	$ 13,374,661	$ 15,152,549	$ 15,486,416	$ 48,514,001	$ 23,560,191	-51.44%
Vocational Education						
CTE - Perkins IV Grants - Program Improvement	636,912	-	-	-	-	0.00%
CTE Perkins IV Plus Reserve	25,000	-	-	-	-	0.00%
CTAE - Perkins IV - Carryover	26,458	91,469	-	-	-	0.00%
CTE - Perkins V Grants - Program Improvement	-	757,279	826,916	987,773	799,786	-19.03%
CTE - Perkins V Plus Reserve	-	23,224	24,885	25,000	25,000	0.00%
CTE - Perkins V Carryover	-	-	67,879	54,918	-	-100.00%
Vocational Education - Sub-Total	$ -	$ 780,503	$ 919,681	$ 1,067,691	$ 824,786	-22.75%
Act (ESSER)						
Pre-K Lottery POWER Supplemental Payment	-	-	-	-	-	0.00%
CRRSA - ESSER II - Employee Retention Bonus	-	12,328,203	-	-	-	0.00%
CARES Act - ESSER I Funds	-	14,814,170	2,689,384	796,558	-	-100.00%
CARES Act - ESSER I Funds - SEA Reserve Grant	-	5,047	369	18,530	-	-100.00%
CARES Act - ESSER I Funds - CTAE Extended Day	-	26,918	-	-	-	0.00%
ESSER CARES - CTAE Supervision	-	5,725	11,354	-	-	0.00%
CARES Act - ESSER I Funds - CTAE Youth Apprenticeship	-	3,625	-	-	-	0.00%
CARES Act - ESSER I Funds - Agriculture Extended Day	-	1,552	-	-	-	0.00%
CARES Act - ESSER I Funds - Agriculture Extended Year	-	1,025	-	-	-	0.00%
CARES Act - ESSER I Funds - Agriculture Young Farmer	-	502	-	-	-	0.00%
ESSER CARES - Special Education Supplemental Relief	-	432	150,118	3,423	-	-100.00%
CARES Act - ESSER Funds - SA Reserves	-	442,135	1,198,545	258,872	-	-100.00%
CARES - ESSER I Connectivity Grant	-	6,278	-	-	-	0.00%
ESSER CARES - School Nurse	-	-	173,013	21,216	-	-100.00%
ESSER II - CRRSA ACT - LEA	-	6,867,319	39,252,855	42,897,292	-	-100.00%
CRRSA Act - ESSER II - Residential Treatment Centers	-	-	21,944	-	-	0.00%
ESSER III - ARP - LEA	-	18,595	46,850,636	74,457,985	61,249,572	-17.74%
ESSER III - ARP - LL - Residential Treatment Centers	-	-	21,944	-	-	0.00%
ESSER III - ARP - LL - Readiness In Literacy	-	-	25,044	204,397	-	-100.00%
ESSER III - ARP - Opportunity Grants	-	-	6,009	20,857	-	-100.00%

SPECIAL REVENUE FUND - FEDERAL EXPENDITURES

Special Revenue Funds - Federal Expenditures

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase/ (Decrease)
ESSER III - ARP - PFEA Charter School Facilities	-	-	-	486,282	-	-100.00%
ESSER Sub-Total	$ -	$ 7,341,463	$ 87,700,110	$ 118,350,323	$ 61,249,572	-48.25%
Other Federal Funds						
Education for Homeless Children and Youth	75,768	42,850	89,384	84,190	80,000	-4.98%
Threat Assessment and Technology Reporting	154,879	25,854	2,226	-	-	0.00%
Prevention and Mental Health Training Program	45,800	81,311	57,397	-	-	0.00%
COPS Office School Violence Prevention Program	57,444	315,148	86,938	-	-	0.00%
STOP The Violence	-	56,884	187,256	321,650	-	-100.00%
National Endowment	-	-	-	15,000	-	-100.00%
COSSAP	-	-	14,999	10,007	-	-100.00%
Bulletproof Vest	-	-	-	10,150	-	-100.00%
STOP The Violence II	-	-	-	996,246	-	-100.00%
Law Enforcement	-	-	-	100,000	-	-100.00%
EPA 2021 Diesel Emissions Reducation Act (DERA)	-	-	-	250,000	-	-100.00%
USDA - Fresh Fruits & Vegetables (Operating)	522,827	502,384	746,454	727,727	-	-100.00%
USDA - Fresh Fruits & Vegetables (Administrative)	608	27,785	455	1,991	-	-100.00%
National Clean Diesel Funding Assistance	2,358,681	-	-	1,144,492	-	-100.00%
Students Against Destructive Decisions (SADD)	2,029	-	-	-	-	0.00%
Other Federal Funds - Sub-Total	$ 3,218,035	$ 1,052,216	$ 1,185,109	$ 3,661,453	$ 80,000	-97.82%

SPECIAL REVENUE FUND - STATE EXPENDITURES

Special Revenue Funds - State Expenditures						
Description	**FY 2020 Actual**	**FY 2021 Actual**	**FY 2022 Actual**	**FY 2023 Projected**	**FY 2024 Proposed**	**Increase/ (Decrease)**
State Grants						
PreKindergarten Progarm	8,173,433	8,396,256	8,327,012	9,990,442	11,180,865	11.92%
Pre-K Summer Transition	34,629	115,388	309,691	57,111	-	-100.00%
GA School Bus Retrofit	-	481,018	-	-	-	0.00%
GA Council for the Arts	5,000	5,000	5,000	5,000	-	-100.00%
CTE-Program Improvement	636,912	-	-	-	-	0.00%
CTAE Carryover	26,458	91,469	-	-	-	0.00%
Graduates Ready to Attain	179,560	-	-	-	-	0.00%
Tiny Grant Awards	-	2,133	-	-	-	0.00%
Stuff the Bus	-	8,047	-	1,501	-	-100.00%
State Grants Sub-Total	**9,055,994**	**9,099,311**	**8,641,703**	**10,054,054**	**11,180,865**	**11.21%**

STATE EXPENDITURES - NARRATIVES

State expenditures is estimated to be $11,180,865, an increase of $1,126,811 when compared to the FY 2023 projected budget. PreKindergarten has a general fund match for FY2024 of $3,195,865.

Georgia Council for the Arts

Arts Education Program Grant for FCS Teaching Museum's program to support student achievement and creativity.

PreKindergarten Program

This grant is used to provide children who are 4 years of age on September 1st of the enrollment year, with the learning experiences they need to prepare for kindergarten. Fulton's Prekindergarten Curriculum focuses on Language and Literacy, Mathematical Thinking, Scientific Thinking, Social Studies, The Arts, Social and Emotional Development, Approaches to Play and Learning, and Physical Development and Motor Skills. Bright from the Start – the Georgia Department of Early Care and Learning will fund Fulton's 87 Prekindergarten classes in FY22-23. These classes are in 47 of our elementary schools with the capacity to serve 1,846 students (class size: 22 students in the 70 typical classes and 18 students in the 17 inclusion classes.)

The Fulton County School System locally funds a monthly supplement for 87 Pre-K teachers and 87 paraprofessionals. The Pre-K lottery grant funds 4.0 central office personnel: 2.0 program specialists (instructional and behavioral support), 1.0 transition coach (family and school support), and 1.0 professional assistant III.

SPECIAL REVENUE FUND - OTHER EXPENDITURES - LOCAL

Special Revenue Funds - Other Expenditures - Local

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase/ (Decrease)
Other Revenue - Local						
Lowe's Charitable Educational	2,418	8	-	-	-	0.00%
Fulton County Arts and Culture	23,000	23,000	-	-	-	0.00%
Georgia Humanities	2,000	-	-	-	-	0.00%
Action for Healthy Kids	4,900	-	-	-	-	0.00%
Teach for America	106,236	-	-	-	-	0.00%
Project Lead the Way	-	7,000	-	-	-	0.00%
Fulton County Youth Orchestra	4,084	-	-	-	-	0.00%
FCS North Honor Chorus	499	-	-	-	-	0.00%
FCS Elementary Choral Clinic	-	-	-	-	-	0.00%
Project Lead the Way	7	4,737	-	-	-	0.00%
Project Lead the Way	-	8,800	-	-	-	0.00%
Project Lead the Way	750	1	-	-	-	0.00%
Science Competition	1,394	1,749	-	-	-	0.00%
Verizon	33,820	623	-	-	-	0.00%
Project Lead the Way	5,026	71,118	-	-	-	0.00%
Aging and Youth Seed Fund	61	-	-	-	-	0.00%
Teaching Museum Special	47	390	-	-	-	0.00%
Project Lead the Way	-	31	-	-	-	0.00%
Project Lead the Way	750	14,166	-	-	-	0.00%
Miscellaneous Performing Arts	862	-	-	-	-	0.00%
Metro Atlanta Policy Lab	42,584	72,826	-	-	-	0.00%
Whirlpool Collective Impact	22	-	-	-	-	0.00%
TPS Eastern Region Funding	16,518	-	-	-	-	0.00%
PTO @ High Point ES	22,730	33,261	-	-	-	0.00%
Retirement Dinner	-	-	-	-	-	0.00%
RISE Trauma Informed Schools	334	2,281	-	-	-	0.00%
North Point Ministries, Inc.	2,961	7,057	-	-	-	0.00%
The Krystal Foundation	247	1,596	-	-	-	0.00%
First STEP Teacher Interns	192	50	-	-	-	0.00%
Coca-Cola Hello World	9,659	-	-	-	-	0.00%
No Kid Hungry	1,522	23,121	-	-	-	0.00%
Fuel Up to Play 60	999	3,146	-	-	-	0.00%
AmeriGas for Transportation	96,370	103,630	-	-	-	0.00%
The Kennedy Center	750	-	-	-	-	0.00%
Mountain Park ES Foundation	26,868	1,100	-	-	-	0.00%
Business Continuity	3,794	-	-	-	-	0.00%
GenYouth	9,559	8,315	-	-	-	0.00%
Lockheed Martin	9,840	10,160	-	-	-	0.00%
Pat & Gill Clements	-	-	-	-	-	0.00%
Southern Company	-	50,000	-	-	-	0.00%
S.A.F.E. - Dairy Alliance	-	10,000	-	-	-	0.00%
United Way of Greater Atlanta	-	10,000	-	-	-	0.00%
Sandy Springs Society	-	10,000	-	-	-	0.00%
Student Headset Initiative	-	5,613	-	-	-	0.00%

SPECIAL REVENUE FUND - OTHER EXPENDITURES - LOCAL

Special Revenue Funds - Other Expenditures - Local						
Description	**FY 2020 Actual**	**FY 2021 Actual**	**FY 2022 Actual**	**FY 2023 Projected**	**FY 2024 Proposed**	**Increase/ (Decrease)**
The American Gift Fund	-	19,620	-	-	-	0.00%
Project Vaccinate 2021	-	2,147	-	-	-	0.00%
Second Step Grant Program	111,916	-	-	-	-	0.00%
GA Shape School Nutrition	(1,061)	1,061	5,992	-	-	0.00%
First Responders Supplement	236,941	13,059	80,146	-	-	0.00%
Discover, Design, and Develop	30,962	14,183	63	-	-	0.00%
District Wide Initiatives	10,837,235	2,220,192	1,107,523	2,982,578	-	-100.00%
State Grants Sub-Total	$ 11,646,796	$ 2,754,041	$ 1,193,724	$ 2,982,578	$ -	-100.00%

OTHER EXPENDITURES - LOCAL - NARRATIVES

For FY2024, there are no expenditures budgeted.

Metropolitan Atlanta Policy Lab for Education (MAPLE)

The goal of the MAPLE grant is to produce evidence-based policy analyses each district can use to improve student achievement, graduation rates and even adult outcomes.

Miscellaneous Grant/Donations

Grants and donations represent other local grants that the district receives such as Rise Trauma Informed Schools Initiative, Georgia School Nutrition and Physical Activity Grant Program, GenYouth, Lockheed Martin, Pat and Gill Clements, Southern Company, United Way of Greater Atlanta, TPS Eastern Region Funding, S.A.F.E. Diary Alliance, Student Headset Initiative, Georgia School Bus Retrofit Program, North Point Ministries, Inc., Action for Healthy Kids, Project Lead the Way, Sandy Springs Education Force, Discover, Design, Develop (D3) School Projects, Coca-Cola Hello World, The Krystal Foundation, No Kid Hungry, Fuel up to Play 60, and Fulton County Arts and Culture.

SPECIAL REVENUE FUNDS - EXPENDITURES BY OBJECT

Special Revenue Funds - Expenditures						
Description	**FY 2020 Actuals**	**FY 2021 Actuals**	**FY 2022 Actuals**	**FY 2023 Projected**	**FY 2024 Proposed**	**Increase/ (Decrease)**
Personnel Services						
Salary	23,627,920	20,069,266	31,058,118	39,105,659	43,075,400	10.15%
Other Salary	1,156,223	18,677,462	11,762,584	76,021,170	9,811,314	-87.09%
Employee Benefits	-	-	-	-	-	0.00%
Health	4,323,117	3,804,620	3,999,716	6,504,223	8,926,101	37.24%
Teachers Retirement (TRS)	5,019,281	4,246,610	4,299,553	7,009,449	7,668,588	9.40%
Dental	139,535	104,619	107,561	258,242	450,750	74.55%
Other Benefits	463,244	633,843	722,663	2,410,377	1,855,199	-23.03%
Total Personnel & Benefits	$ 34,729,321	$ 47,536,419	$ 51,950,196	$ 131,309,119	$ 71,787,352	-45.33%
Non-Personnel Expenditures						
Professional & Technical Services	5,139,010	4,286,192	16,888,467	28,592,797	13,186,531	-53.88%
Property Services	226,495	339,372	432,883	2,130,227	407,400	-80.88%
Other Purchased Services	804,168	749,145	13,955,616	2,987,603	5,631,276	88.49%
Supplies & Materials	2,566,037	3,918,523	10,402,382	8,407,498	4,400,878	-47.66%
Other	8,731,426	18,818,298	26,883,686	28,702,229	25,572,321	-10.90%
Utilities	5,134	13,988,864	16,666,547	3,173,834	8,300	-99.74%
Textbooks	-	1,872	8,876,469	3,023,288	-	-100.00%
Field Trips & Travel	303,161	44,407	240,027	2,518,838	1,666,000	-33.86%
Equipment & Related	4,494,804	3,487,732	2,004,883	16,497,559	4,819,413	-70.79%
Total Non-Personnel Expenditures	$ 22,270,235	$ 45,634,405	$ 96,350,960	$ 96,033,874	$ 55,692,119	-42.01%
Other Use of Funds						
Principal & Interest Payments	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Uses of Funds	$ -	$ -	$ -	$ -	$ -	$ -
Grand Total	56,999,556	93,170,825	148,301,156	227,342,992	127,479,471	-87%

SPECIAL REVENUE FUNDS - EXPENDITURES BY OBJECT

Special Revenue Funds - Expenditures Forecast

Description	FY 2023 Projected	FY 2024 Proposed	FY 2025 Forecast*	FY 2026 Forecast*	FY 2027 Forecast*
Personnel Services					
Salary	39,105,659	43,075,400	27,434,329	27,434,329	27,434,329
Other Salary	76,021,170	9,811,314	1,061,228	1,061,228	1,061,228
Employee Benefits	-	-	-	-	-
Health	6,504,223	8,926,101	7,493,013	8,182,317	8,424,021
Teachers Retirement (TRS)	7,009,449	7,668,588	5,570,013	5,973,248	6,373,794
Dental	258,242	450,750	320,423	320,423	320,423
Other Benefits	2,410,377	1,855,199	600,652	600,652	600,652
Total Personnel & Benefits	$ 131,309,119	$ 71,787,352	$ 42,479,657	$ 43,572,196	$ 44,214,446
Non-Personnel Expenditures					
Professional & Technical Services	28,592,797	13,186,531	3,539,872	3,539,872	3,539,872
Property Services	2,130,227	407,400	407,400	407,400	407,400
Other Purchased Services	2,987,603	5,631,276	671,383	671,383	671,383
Supplies & Materials	8,407,498	4,400,878	1,053,378	1,053,378	1,053,378
Property	-	-	-	-	-
Other	28,702,229	25,572,321	18,433,627	18,409,024	18,391,711
Textbooks	3,023,288	-	-	-	-
Field Trips & Travel	2,518,838	1,666,000	286,000	286,000	286,000
Equipment & Related	16,497,559	4,819,413	425,263	425,263	425,263
Total Non-Personnel Expenditures	$ 92,860,039	$ 55,683,819	$ 24,816,924	$ 24,792,320	$ 24,775,007
Other Use of Funds					
Principal & Interest Payments	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Uses of Funds	$ -	$ -	$ -	$ -	$ -
Grand Total	224,169,158	127,471,171	67,296,581	68,364,516	68,989,453

FCS Bridge to Success Transition Plan*

FY2024 Proposal

This document is the first DRAFT of the proposed ESSER transition plan. The final plan will be provided during the FY25 budget development process and no later than June 30, 2024.

BRIDGE TO SUCCESS OVERVIEW

FUNDING

In response to the economic outcome of the COVID-19 pandemic in the United States, Congress passed three bills that provided immediate and direct economic assistance to state and local educational agencies through the Elementary and Secondary School Emergency Relief (ESSER) funds. These funds were provided to support areas with the greatest need, where the academic and non-academic components of school districts had the greatest impact due to COVID-19. The grants are one-time, formula allocation made directly to districts. Supplement not supplant does not apply to any of the ESSER grants. COVID-19-related expenses are retroactive to March 13, 2020, and after. The Bridge To Success Plan is Fulton County Schools' three-year comprehensive plan and transformational investment to help students recover from learning loss resulting from the COVID-19 pandemic to ensure student achievement, growth, and success. To that end, district leaders used data from MAPLE (Metro Atlanta Policy Lab for Education) Learning, district financial data, as well as the utilization of public input to develop programs and supports for FCS. As a result, Fulton County Schools determined the following evidence-based interventions and program initiatives to support accelerated learning opportunities for students impacted by the COVID-19 pandemic.

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GOALS

The Bridge To Success Plan aims to bridge the current state of students to future success by achieving the following performance outcomes in three years:

1. FCS Students will recover from the COVID-19 learning disruption.
2. FCS Students will record the highest growth averages in the Atlanta Metro Area.
3. FCS Staff will demonstrate fidelity of implementation for all tiers of instruction.
4. FCS Stakeholders will report satisfaction and approval of district performance.

PRIORITIES

We will prioritize safe environments for face-to-face instruction.
We will utilize the FCS Bridge to Success plan to recover from learning disruption.
We will establish transformative approaches to literacy instruction.
We will develop our leaders throughout the organization using High Quality Professional Learning.
We will improve and expand existing program options for students, staff, and parents.
We will ensure continuity of district operations.

BRIDGE TO SUCCESS OVERVIEW

LEGISLATION	FUND	GRANT AWARD
CARES Act		$ 20,199,663
The Coronavirus Aid, Relief, and Economic Security (CARES) Act funding allows states (LEAs) to respond to the COVID-19 emergency in K-12 schools. Funds to local school districts may be used for coronavirus response activities, such as planning for and coordinating during long-term school closures, purchasing educational technology to support online learning for all students, and additional activities authorized by federal elementary and secondary education laws.	CARES Act Elementary and Secondary School Emergency Relief Fund Grant ($18,300,111) ESSER- CARES Act Equitable Services ($1,899,552)	
CRSSA Act		$ 75,177,534
The Coronavirus Response and Relief Supplemental Appropriation (CRRSA) Act provided an additional $54.3 billion for an ESSER II fund. Following the same distribution as the CARES Act, which is based on the share of ESEA Title I, Part A funds follows the same use for coronavirus-response activities. Planning for and coordinating activities that address learning loss, preparing schools for reopening, testing, repairing, upgrading projects to improve air quality in school buildings, and additional activities authorized by federal elementary and secondary education laws are continually permitted.	ESSER II - CRRSA Act - LEA ($75,177,534)	
ARP Act		$ 168,970,583
The American Rescue Plan (ARP)Act was provided to speed up the United States' recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession. ARP ESSER funds will allow SEAs to take additional steps to reopen schools for in-person instruction, keep them open safely, and address the disruptions to teaching and learning resulting from the pandemic.	ESSER III - ARP - LEA ($168,970,583)	
	Total COVID-19 Relief Funds Allocated:	**$ 264,347,780**

Total Funds needed to Sustain FCS Bridge to Success Priorities: *$ 28,693,233*

Percentage of Total COVID-19 Funds projected in FY25: *11%*

FCS BRIDGE TO SUCCESS INITIATIVES

SUNSET			
GRANT FUND: ESSER II - CRRSA ACT			
INITIATIVE (ACTIVITY)	**BUDGET AMOUNT**	**ACTIVITIES:**	**DESCRIPTIONS:**
BUSINESS CONTINUITY	17,537,754	Student Health Services, COVID-19 Support, Employee Supplements, Federal Indirect Costs, Additional Charter School payments	Activities included direct allocations to Charter Schools, funds used to purchase PPE for the district, pay for substitutes, provide retention stipends, and support the online remote learning programs for students.
FOCUS PLAN	9,960,000	Extended Learning Guidebook, High Dosage Paraprofessionals, Small Group Tutors, Curriculum Software, Website Hub, PBIS Summer Support	Supplementary, one-on-one or small group instruction using tutors, paraprofessionals at elementary schools, partners, teachers and volunteers. High-dosage/small group sessions include flexible groups and instruction, before/during/after school and/or weekends.
TOTAL:	**$ 27,497,754**		

Grant Period - 03/24/2021 - 09/30/2022
Carryover Period - 10/01/2022 - 09/30/2023

GRANT FUND: ESSER III - ARP ACT			
INITIATIVE (ACTIVITY)	**BUDGET AMOUNT**	**ACTIVITIES:**	**DESCRIPTIONS:**
BUSINESS CONTINUITY	20,666,735	Additional Charter School payments, Health & Wellness Inititiatives, Additional allocations to Instructional Reserves (Covid-19 response, retention bonuses, school/K-2 staff)	Employee Wellness Program initiatives focus on mental, physical, nutritional, and financial health of district staff. FCS will provide a direct allocation to Charter Schools. Funds used to purchase PPE for the district, pay for substitutes, provide retention stipends, and support the online remote learning programs for students in first and second grades.
EVERY CHILD READS	1,940,000	Literacy Labs, Bus Literacy Words & PBIS Rewards	Bus Literacy vocabulary words were purchased for school buses and Bus PBIS Incentives were purchased as PBIS lesson reminders for every middle and high school student riding the school bus. Literacy Labs were intended to capture exemplary literacy instruction. An AV technician will provide guidance and direction for the set up and development of the literacy labs.
FOCUS	2,726,000	High Dosage/Small Group Instruction	Paraprofessionals at elementary schools.
STUDENT SAFETY	1,373,566	Compliance & Reporting, Behavior Interventionists	The Student Safety Initiative helps school staff and administrators build capacity and restoratively improve school climate and culture through positive behavior interventions and supports and fair discipline processes and procedures.

FCS BRIDGE TO SUCCESS INITIATIVES

EXPANDED PROGRAM OPTIONS	4,264,000	Enhanced Experiences	Cultural Kaleidoscope provides every FCS student with enriched, educational learning beyond the classroom through field trips offering authentic experiences, cultural exposure, and building background knowledge and vocabulary.
LEADERSHIP DEVELOPMENT	150,000	Principal Supervisors	Principal Supervisors learn how to strengthen the instructional capacity and change management skills of principals.
TEXTBOOK ADOPTION	22,500,000	ELA Textbooks & Vocabulary Resources, Professional Learning	Textbook Adoption aligned K-12 reading/ELA instructional resources to GSE standards and the five pillars of reading.
TOTAL:	**$ 53,620,301**		

Grant Period - 03/24/2021 - 09/30/2023
Carryover Period - 10/01/2023 - 09/30/2024

RETURN TO GENERAL FUNDS			
GRANT FUND: ESSER II - CRRSA ACT			
INITIATIVE (ACTIVITY)	**BUDGET AMOUNT**	**ACTIVITIES:**	**DESCRIPTIONS:**
BUSINESS CONTINUITY	17,129,780	Utilities - ***returned to General Funds in FY23***	Business Continuity supported programs that FCS is able to continue the work of the organization by offsetting financial losses monitoring ARP program expenditures, and finding innovative ways to continue business as usual.
FOCUS PLAN	4,725,000	Curriculum Software for tea-chers, math, assessment - ***will return to General Fund in FY24***	Curriculum software programs support for teachers' classroom instruction, mathematics resource supplement and student assessment.
TOTAL:	**$ 21,854,780**		

Grant Period - 03/24/2021 - 09/30/2022
Carryover Period - 10/01/2022 - 09/30/2023

GRANT FUND: ESSER III - ARP ACT			
INITIATIVE (ACTIVITY)	**BUDGET AMOUNT**	**ACTIVITIES:**	**DESCRIPTIONS:**
FOCUS PLAN	2,900,000	Extended Time: Extended Learn-ing - ***will be split funded with ESSER III - ARP in FY24***	Summer School provides students the opportunity to accelerate or recover credits during the time between school years.
TOTAL:	**$ 2,900,000**		

Grant Period - 03/24/2021 - 09/30/2023
Carryover Period - 10/01/2023 - 09/30/2024

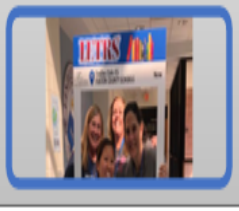
FCS BRIDGE TO SUCCESS INITIATIVES

SUSTAINED INITIATIVES			
GRANT FUND: ESSER II - CRRSA ACT			
INITIATIVES	**Original Budget**	**FY24 Funding Source**	**FY25 Proposed Budget**
BUSINESS CONTINUITY	**24,255,545**		**829,078**
Program Management	24,255,545	ESSER III - ARP ACT	
Financial Services	487,389	ESSER III - ARP ACT	521,506
Program Evaluation	156,749	ESSER III - ARP ACT	167,722
SAP Project Management - Virtual Programs	130,701	ESSER III - ARP ACT	139,850
Every Child Reads	**$ 54,008,665**		**$ 12,424,947**
Literacy Leadership - Director, Program Specialists	2,310,000	ESSER III - ARP ACT	503,125
Assessment - MTSS Support	1,401,776	ESSER III - ARP ACT	501,776
Human Capital Investments - K-2 Literacy Coaches	30,120,000	ESSER III - ARP ACT	7,625,100
Professional Development (LETRS)	10,720,810	ESSER III - ARP ACT	800,000
Small Group Instruction (Achieve 3000)	7,516,079	ESSER III - ARP ACT	500,000
Vision to Learn (previously funded with CARES Act)	800,000	ESSER II - CRRSA ACT ESSER III - ARP ACT	150,000
Curriculum Software (iReady - *previously funded with ESSER II*)	2,222,038	ESSER III - ARP ACT	2,044,947
FOCUS	**$ 6,726,000**		**$ 10,500,000**
Summer School	4,623,064	ESSER III - ARP ACT	7,700,000
Extended Learning/High Dosage/ Small Group Instruction	2,726,000	ESSER III - ARP ACT	2,800,000
Student Safety	**$ 1,624,454**		**$ 452,722**
Academic Interventionists	250,888	ESSER III - ARP ACT	167,722
ReThink Ed (Student Success Skills)	285,000	ESSER III - ARP ACT	285,000
Expanded Program Options	**$ 34,387,354**		**$ 4,287,400**
CTAE Expansion	6,039,553	ESSER III - ARP ACT	750,000
Dropout Prevention	13,161,442	ESSER III - ARP ACT	2,537,400
K-8	400,000	ESSER III - ARP ACT	100,000
Mobile Learning	1,772,000	ESSER III - ARP ACT	100,000
Virtual Expansion (Fulton Virtual & FAVE)	7,776,792	ESSER III - ARP ACT	800,000
Leadership Development	**$ 3,951,830**		**$ 651,808**
Aspiring Leaders	1,663,031	ESSER III - ARP ACT	270,000
Current Principals	1,981,599	ESSER III - ARP ACT	381,808
Total	**$ 124,953,848**		**$ 28,693,233**

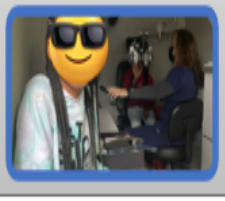
ESSER III - ARP:

Grant Period - 03/24/2021 - 09/30/2023
Carryover Period - 10/01/2023 - 09/30/2024

PROGRAM HIGHLIGHTS



Every Child Reads - LETRS Training – Professional Learning for ELA teachers in grades PK-12, school & district leaders based on the five essential pillars of reading.



Every Child Reads - Vision to Learn - Provides vision screening, on-site eye exams and glasses to students in Title 1 schools for students with vision challenges.



Expanded Program Options - CTAE Expansion - Provides students in elementary, middle and high schools with the opportunity to participate in both in-school and out-of-school career exploration to help increase in the number of students completing CTAE pathways and receiving industry certifications.



Expanded Program Options - Dropout Prevention (SAFE Centers) - The S.A.F.E Center is a consolidation of school services and community partnerships designed to eliminate academic, social, and emotional barriers that impede student



Expanded Program Options - Dropout Prevention – (In School Academies) Dropout Prevention strategies will create a robust system of wrap-around supports, academic programming, and work-force ready options to meet the needs of students most at-risk (for not graduating or not graduating on time).



Expanded Program Options - Mobile Learning - Mobile Learning centers will extend the K-5 learning experience into communities with large learning gaps by implementing a mobile learning classroom.



Expanded Program Options – Virtual Learning Expansion - Expand the virtual footprint in FCS by increasing the virtual learning digital curriculum and implementing a robust staff training path. All teachers teaching an online course will earn the online teaching endorsement and become Quality Matters Certified Course Reviewers.

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

Expenditures by Administrative Unit - Summary

Description	FY 2023 Projected	FY 2024 Proposed	Increase / (Decrease)
SCHOOLS			
Schools	879,014,998	985,219,343	$ 106,204,345
Startup Charters	51,335,943	46,681,494	$ (4,654,449)
State Grants	4,934,281	3,984,595	$ (949,686)
TOTAL SCHOOL BUDGET	**$ 935,285,222**	**$ 1,035,885,432**	**$ 100,600,210**
CENTRAL OFFICE			
General Services Administration	6,891,335	7,429,526	$ 538,191
Academics	5,162,961	54,684,412	$ 49,521,451
Communications	1,985,236	2,137,669	$ 152,432
Financial Services	13,260,025	14,464,221	$ 1,204,195
Human Resources	9,161,890	9,820,700	$ 658,810
Information Technology	29,810,173	30,446,883	$ 636,710
Operations	118,533,840	126,726,857	$ 8,193,017
Safety & Security	9,197,673	10,279,801	$ 1,082,128
State Grants	1,572,773	1,766,704	$ 193,931
Districtwide	12,805,835	28,450,803	$ 15,644,968
TOTAL CENTRAL OFFICE	**208,381,741**	**286,207,576**	**77,825,835**
GENERAL FUND BUDGET	**$ 1,143,666,963**	**$ 1,322,093,008**	**$ 178,426,045**

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

Expenditures by Adminstrative Unit

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase / (Decrease)
CENTRAL OFFICE						
GENERAL SERVICES ADMINISTRATION						
Board	471,504	250,803	267,795	288,845	286,181	-0.92%
Superintendent	1,146,247	1,078,424	1,197,801	1,380,599	1,513,958	9.66%
Internal Audit	994,946	1,002,836	1,037,094	1,048,872	1,133,233	8.04%
Program Evaluation	134,438	345,493	457,494	904,644	868,997	-3.94%
Charter Schools	178,151	183,397	206,710	309,370	305,700	-1.19%
School Flexibiltiy & Govt	430,494	734,283	766,821	897,075	616,944	-31.23%
Accreditation	112,800	119,263	118,800	130,000	130,000	0.00%
Strategy Management	32	300,503	456,865	476,483	893,877	87.60%
Personnel Investigation	-	220,862	180,381	747,714	971,787	29.97%
Student Health Services	-	579,531	648,759	782,898	708,851	-9.46%
Assessment & Accountability	218,681	-	-	-	-	0.00%
Leadership	285,862	-	-	-	-	0.00%
Sub-Total	3,973,156	4,815,396	5,338,521	6,966,499	7,429,526	6.65%
SAFEY & SECURITY						
Safety & Security	430,673	533,592	1,159,548	4,151,150	4,007,083	-3.47%
Campus Police	5,174,186	4,736,376	5,296,254	5,284,124	6,272,718	18.71%
Sub-Total	5,604,859	5,269,967	6,455,802	9,435,274	10,279,801	8.95%
COMMUNICATIONS						
Communications	1,123,587	1,271,405	1,301,806	1,674,050	1,811,554	8.21%
Brdcst & Video Tech	123,040	163,617	181,403	311,186	326,114	4.80%
Sub-Total	1,246,627	1,435,022	1,483,210	1,985,236	2,137,669	7.68%
ACADEMICS						
Academics	6,156,763	4,648,567	4,581,167	6,584,629	4,081,566	-38.01%
Assessment	1,349,317	1,365,549	1,376,756	1,630,180	1,656,961	1.64%
Testing Materials	2,271,994	3,745,377	1,769,286	5,635,231	3,948,076	-29.94%
Innovative Programs	214,224	88,668	-	-	-	0.00%
Zone 1	-	-	-	-	334,763	0.00%
Zone 2	-	-	-	-	334,763	0.00%
Zone 3	-	-	-	-	400,295	0.00%
Zone 4	-	-	-	-	323,541	0.00%
Zone 5	-	-	-	-	330,857	0.00%
Zone 6	-	-	-	-	324,670	0.00%
Zone 7	-	-	-	-	342,104	0.00%
Textbooks	10,883,962	13,522,853	2,948,850	5,546,895	2,554,084	-53.95%
Learning & Teaching	467,103	1,043,040	775,363	1,040,074	1,266,529	21.77%
JROTC	305,796	315,451	377,020	410,100	412,569	0.60%
Health & PE	266,972	-	-	-	-	0.00%
Fine Arts	892	-	-	-	-	0.00%
Humanities	1,423,644	35,200	-	-	-	0.00%
STEM	651,564	45,790	-	-	-	0.00%
Advance Studies	785,479	-	-	-	-	0.00%
Career Technology	1,661,430	1,170,966	943,501	2,325,163	2,063,780	-11.24%
Instr Tech Media Services	1,752,150	3,911,509	1,862,457	2,969,616	2,523,445	-15.02%
Teaching Museums	480,714	555,139	579,990	767,405	661,130	-13.85%
Software Update	3,316,333	3,580,822	4,106,998	4,344,561	4,480,000	3.12%
Virtual Learning	3,137,140	1,792,881	1,564,849	3,692,689	4,542,361	23.01%
Visual Arts	305,806	-	-	-	-	0.00%
Performing Arts	404,665	101,013	(1,474)	-	-	0.00%
Office of Curriculum	-	3,124,342	3,423,311	4,425,932	4,458,959	0.75%
Dept. of Specials	-	2,805,004	2,842,139	3,321,584	3,633,024	9.38%
TMS/TMN Cust Support	145,970	135,185	131,449	185,513	226,072	21.86%

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

Expenditures by Adminstrative Unit

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase / (Decrease)
Asst. Supt. Supp Services	(594,087)	871,000	931,454	1,282,230	1,396,215	8.89%
Student Discipline	398,301	803,591	952,588	1,088,790	1,448,557	33.04%
Guidance/Counseling	2,212,510	835,134	841,359	1,242,196	1,350,020	8.68%
504	130,309	134,757	148,942	234,248	256,356	9.44%
ESL	253,583	269,898	227,802	322,129	347,778	7.96%
Title I/NCBL/Compl.	-	-	18,700	-	-	0.00%
Homeless	137,754	75,099	103,474	127,875	121,466	-5.01%
Athletics	541,446	487,125	536,543	668,952	713,284	6.63%
Pre-K Support	266,242	266,690	268,027	352,495	305,769	-13.26%
Intervention Service	253,302	-	-	-	-	0.00%
Office of Student Support	-	626,861	1,017,777	862,531	859,416	-0.36%
Psychology & Social Work	642,682	964,663	1,067,970	1,402,904	1,340,662	-4.44%
Instru Exceptional Children	3,388,716	3,697,045	3,291,937	3,605,042	4,329,639	20.10%
Psychological Services	292,110	66	-	-	-	0.00%
MS Extended Learning	8,856	491	-	66,667	906,754	1260.13%
Ext. Learning HS	-	558	7,500	64,137	1,052,754	1541.42%
ES Extended Learning	15,357	4,669	75,218	63,148	1,779,144	2717.43%
ES Summer Program	46,952	91,718	-	1,500	-	-100.00%
MS Summer Program	5,068	-	-	-	-	0.00%
HS Summer Program	23,687	10,221	-	1,351,300	243,750	-81.96%
Sub-Total	44,004,706	51,126,941	36,770,951	55,615,713	55,351,116	-0.48%
FINANCIAL SERVICES						
Financial Services	560,444	1,714,384	2,343,219	942,310	950,811	0.90%
Budget Services	790,121	677,053	741,807	774,732	859,524	10.94%
Accounting Services	1,307,673	1,647,503	1,771,208	1,955,565	2,047,921	4.72%
Payroll & Ins. Services	1,783,690	1,654,532	1,837,048	2,095,408	2,384,772	13.81%
Contracting/Purch.	794,547	720,965	723,231	924,939	1,046,040	13.09%
Risk Management	7,611,054	6,895,206	7,550,666	6,005,670	6,504,551	8.31%
Grants	-	509,326	547,544	562,054	595,725	5.99%
Emergency Task Force	84,175	76,500	-	-	-	0.00%
Emergency Task Force	256,169	-	-	-	-	0.00%
DW Instruction	6,087,879	6,304,719	7,346,381	(6,936,698)	8,490,557	-222.40%
DW Pupil Services	563,380	585,497	685,632	617,415	617,415	0.00%
Dw Improvement Instruction	1,425,280	1,174,658	932,629	978,535	978,535	0.00%
DW General Admin	1,897,965	5,169,590	3,015,759	1,132,268	1,124,268	-0.71%
DW Support Services	979,861	2,052,514	845,746	1,002,691	1,002,691	0.00%
DW Maintenance Ops	7,034,304	7,340,435	7,934,784	7,741,975	7,741,975	0.00%
DW Student Transportation	5,699,939	5,947,999	6,419,095	5,473,317	5,473,317	0.00%
DW Central Support	2,567,253	2,176,788	1,761,210	886,146	886,146	0.00%
DW Other Support Services	-	39,260	517,615	40,035	40,035	0.00%
DW Transfers	1,069,632	766,299	901,496	2,042,897	3,195,865	56.44%
Fulton Cares	-	-	-	-	-	0.00%
Legacy Of Excellence	-	-	-	-	-	0.00%
First Day Fulton	-	-	-	-	-	0.00%
Helen Ruffin Reading	-	-	-	-	-	0.00%
Holiday Meal Program	-	-	-	-	-	0.00%
Fin Ser Growth & Dev	-	-	-	-	-	0.00%
Pension (FCSS)	-	-	-	-	74,876	0.00%
Sub-Total	40,513,369	45,453,228	45,875,068	26,239,258	44,015,024	67.74%
INFORMATION TECHNOLOGY						
Information Technology	473,633	454,741	620,193	972,436	1,101,021	13.22%
Data Warehouse & Reporting	1,182,603	1,146,912	1,255,742	1,778,192	1,835,731	3.24%
FTE/Stud. Acct Info	2,176,195	2,059,081	1,753,057	2,008,133	2,097,938	4.47%
Record Mgt-Archiving	526,016	429,767	497,984	608,910	650,878	6.89%
Infrastr & Oper	5,769,646	6,223,933	5,196,356	7,205,337	6,884,122	-4.46%

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

Expenditures by Adminstrative Unit

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase / (Decrease)
SAP Project Mgnt	3,389,250	3,355,124	3,583,545	4,075,951	3,799,205	-6.79%
IT- Program Mgnt	-	-	10,106	-	-	0.00%
School Tech Supp	7,912,935	8,049,496	8,077,154	9,889,726	10,844,012	9.65%
Information Tech	783,159	923,323	977,547	1,171,004	795,359	-32.08%
Atlas General	-	-	-	-	-	0.00%
Accountability	587,943	730,570	1,410,431	1,902,038	2,236,823	17.60%
IT- Program Mgnt	5,770,733	6,714,158	3,433,421	198,446	201,793	1.69%
Sub-Total	28,572,112	30,087,105	26,815,535	29,810,173	30,446,883	2.14%
OPERATIONS						
Operations	502,542	542,582	497,546	726,944	828,399	13.96%
Plant/Facility Services	272,462	285,736	206,403	313,980	293,960	-6.38%
Custodial Services	2,494,835	3,033,227	2,894,091	4,399,242	5,446,036	23.79%
Building Program	(7,015)	445	132	-	-	0.00%
Transportation	47,452,198	42,670,489	50,842,487	59,205,261	62,429,683	5.45%
Warehouse Operations	1,664,425	1,665,975	1,827,654	2,211,415	2,220,705	0.42%
Printing Services	750,364	884,774	727,784	950,793	949,205	-0.17%
Maintenance	17,092,515	16,839,075	18,853,017	24,382,228	24,672,345	1.19%
Portables	2,538,043	1,762,771	1,318,674	2,910,472	2,542,382	-12.65%
Building Manager	960,213	1,029,827	1,119,491	1,371,209	1,626,272	18.60%
Property Control	209,002	204,942	218,357	248,755	279,616	12.41%
Operational Planning	635,584	578,128	664,083	836,640	805,686	-3.70%
Capital Improvement	618,540	524,391	467,129	954,324	1,139,609	19.42%
Trans - Cust Support	158,053	163,322	181,375	240,904	270,148	12.14%
Support - Utilities	1,927,195	388,269	369,600	20,253,332	23,222,810	14.66%
Sub-Total	77,268,955	70,573,952	80,187,824	119,005,500	126,726,857	6.49%
PENSION						
Pension Gold (FCPP)	-	-	-	-	-	0.00%
Sub-Total	-	-	-	-	-	0.00%
HUMAN RESOURCES						
Human Resources	1,884,190	1,523,658	1,894,357	2,374,421	2,523,641	6.28%
Staffing	2,669,026	2,725,984	3,313,800	3,581,623	3,947,656	10.22%
Management & Organization	696,734	558,626	584,950	663,463	748,271	12.78%
Learning & Dev-State	-	13,761	15,430	93,500	70,000	-25.13%
Learning & Dev-Local	1,180,076	1,068,740	1,047,133	2,460,086	2,531,132	2.89%
Sub-Total	6,430,025	5,890,769	6,855,670	9,173,093	9,820,700	7.06%
CENTRAL OFFICE TOTAL	**207,613,809**	**214,652,380**	**209,782,580**	**258,230,746**	**286,207,576**	**10.83%**
SCHOOLS						
ELEMENTARY SCHOOLS						
Abbotts Hill ES	5,658,524	5,006,971	5,754,516	5,483,866	6,285,666	14.62%
Alpharetta ES	7,144,568	6,096,193	6,200,068	6,834,641	6,513,177	-4.70%
Barnwell ES	6,336,689	5,379,782	6,708,769	6,232,976	7,404,715	18.80%
Bethune ES	6,315,918	4,997,204	4,826,271	5,194,665	6,042,508	16.32%
Brookview ES	4,704,438	4,150,473	4,343,999	4,749,452	5,460,987	14.98%
Campbell ES	7,391,154	6,555,923	6,969,066	7,105,413	8,270,599	16.40%
Cogburn Woods ES	7,029,784	5,757,966	6,416,930	6,465,944	7,858,669	21.54%
College Park ES	6,093,688	5,954,175	5,558,091	6,369,320	7,520,135	18.07%
Conley Hills ES	6,061,493	5,719,183	5,433,064	5,369,170	6,122,620	14.03%
Crabapple Crossing E	5,776,271	5,268,334	5,882,471	5,684,022	6,359,821	11.89%
Creek View ES	6,988,799	6,044,901	7,177,460	8,068,925	8,622,547	6.86%
Dolvin ES	6,147,338	5,416,350	6,209,867	6,259,492	6,948,823	11.01%
Dunwoody Springs ES	6,512,768	5,242,693	5,607,673	5,982,352	6,962,659	16.39%

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

Expenditures by Adminstrative Unit

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase / (Decrease)
ESther Jackson ES	6,666,072	6,645,914	6,584,790	6,513,897	7,423,421	13.96%
Evoline C. West ES	6,754,359	6,497,297	6,636,804	7,326,484	7,101,303	-3.07%
Findley Oaks ES	5,345,160	5,074,190	5,891,580	6,045,585	6,619,449	9.49%
Gullatt ES	6,202,823	6,043,567	6,101,608	7,012,985	8,623,034	22.96%
Hapeville ES	6,977,187	6,027,529	6,349,595	6,290,378	7,048,021	12.04%
Heards Ferry ES	7,008,628	6,615,514	6,988,007	7,190,802	7,631,586	6.13%
Hembree Springs ES	6,432,290	5,894,315	6,110,103	6,241,816	7,024,463	12.54%
Heritage ES	5,388,743	5,439,164	5,826,213	5,642,542	6,259,322	10.93%
High Point ES	6,066,956	5,365,932	6,308,334	6,748,270	7,265,560	7.67%
Hillside ES	5,744,853	5,221,669	6,042,874	6,205,589	6,628,185	6.81%
Hamilton E Holmes ES	6,496,579	5,386,559	5,768,857	5,697,033	6,722,732	18.00%
Lake Windward ES	7,714,280	6,978,224	8,104,952	7,880,190	7,775,944	-1.32%
Liberty Point ES	7,620,092	6,597,105	7,215,215	7,083,296	7,755,924	9.50%
Love T. Nolan ES	6,141,894	6,769,449	6,218,653	6,488,715	7,540,785	16.21%
Manning Oaks ES	6,764,674	6,408,554	7,014,348	7,118,479	7,615,763	6.99%
Medlock Bridge ES	6,019,969	5,738,047	6,571,544	6,681,667	7,354,349	10.07%
Mimosa ES	7,329,159	7,060,086	7,573,069	7,479,009	8,055,325	7.71%
Asa G. Hilliard ES	6,011,713	5,742,220	5,709,270	5,586,987	6,213,003	11.20%
Mountain Park ES	7,753,163	7,100,962	8,343,152	7,827,502	8,237,397	5.24%
New Prospect ES	5,479,032	5,264,989	5,834,604	5,855,101	7,205,427	23.06%
Northwood ES	6,411,983	5,236,764	6,376,017	6,533,591	7,179,600	9.89%
Ocee ES	5,713,459	5,374,949	6,354,828	6,174,306	7,309,183	18.38%
Palmetto ES	5,027,881	4,570,882	4,892,074	5,071,343	6,396,658	26.13%
Parklane ES	5,008,188	4,905,449	4,432,763	4,282,620	4,558,040	6.43%
Randolph ES	4,838,425	4,513,551	4,778,075	5,011,740	5,749,917	14.73%
Renaissance ES	5,778,375	5,777,264	5,839,897	6,039,688	7,627,584	26.29%
River Eves ES	5,401,932	4,477,656	5,212,888	5,527,986	6,150,500	11.26%
Roswell North ES	6,939,743	6,179,336	7,158,952	7,741,192	8,251,244	6.59%
S.L. Lewis ES	6,021,551	5,715,070	6,031,890	5,594,073	6,817,674	21.87%
Seaborn Lee ES	4,671,857	4,389,309	4,486,533	4,839,598	5,651,600	16.78%
Shakerag ES	5,594,226	5,083,627	5,545,460	5,903,294	6,759,241	14.50%
Spalding Drive Ch. ES	4,244,409	4,200,139	4,369,803	4,476,039	4,931,899	10.18%
State Bridge ES	5,881,301	5,151,108	5,577,860	5,618,421	6,307,355	12.26%
Stonewall Tell ES	6,102,209	5,698,004	6,012,259	6,129,047	6,328,262	3.25%
Summit Hill ES	5,937,333	5,792,966	6,183,835	6,351,728	6,990,941	10.06%
Sweet Apple ES	6,993,047	6,658,762	7,231,009	7,459,678	8,266,804	10.82%
Wilson Creek ES	6,659,921	6,230,308	6,502,332	7,047,526	7,868,368	11.65%
Woodland Charter ES	8,612,847	8,234,006	8,098,379	9,135,845	10,261,978	12.33%
Oakley ES	6,749,810	6,125,089	6,210,349	6,523,649	7,750,141	18.80%
Lake Forest ES	7,690,394	7,331,763	7,481,038	7,883,284	8,292,395	5.19%
Ison Springs ES	7,072,506	5,994,413	5,565,939	5,646,388	6,264,997	10.96%
Birmingham Falls ES	6,723,546	6,075,936	6,905,122	6,854,805	7,656,508	11.70%
Feldwood ES	7,239,923	5,999,428	6,046,815	6,381,787	7,453,958	16.80%
Cliftondale ES	5,845,446	5,731,887	6,201,858	6,473,504	7,731,022	19.43%
GA Baptist	511,393	465,185	475,154	438,115	307,599	-29.79%
Wolf Creek ES	6,486,168	7,227,540	7,428,154	7,887,669	7,747,220	-1.78%
Vickery Mill ES	5,598,156	4,971,100	5,531,927	6,296,305	7,817,162	24.15%
K-2 Virtual	-	-	36,243	18,656	-	-100.00%
ES Holding	-	-	11,666	(3,507,054)	(7,180,736)	104.75%
Elementary Schools Sub-Total	$ 371,835,089	$ 341,572,920	$ 365,260,934	$ 372,551,387	$ 413,721,033	11.05%
MIDDLE SCHOOLS						
Autrey Mill MS	10,597,175	10,588,762	10,793,209	11,311,685	12,472,700	10.26%
Bear Creek MS	10,456,915	9,790,352	9,614,978	10,179,113	10,507,791	3.23%
Camp Creek MS	6,696,243	6,719,618	6,994,848	7,487,110	9,246,954	23.50%
Crabapple MS	8,128,084	7,701,190	8,523,558	8,628,922	10,300,652	19.37%
Elkins Pointe MS	10,034,091	9,477,252	9,629,389	9,674,401	10,631,768	9.90%

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

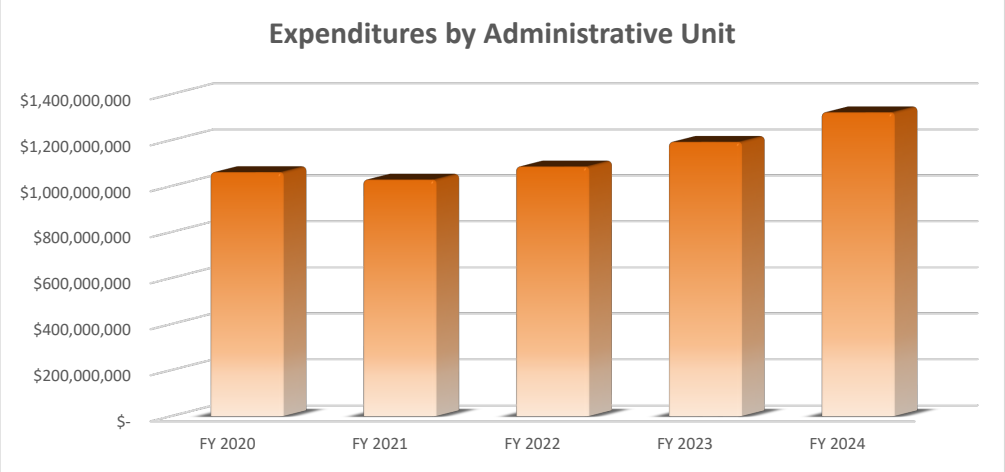
Expenditures by Adminstrative Unit

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase / (Decrease)
Haynes Bridge MS	7,846,693	7,374,436	7,846,551	7,704,999	8,787,399	14.05%
Holcomb Bridge MS	6,945,666	7,143,741	7,472,917	7,837,326	8,597,342	9.70%
Hopewell MS	11,787,642	11,007,022	11,578,536	11,503,724	12,765,422	10.97%
Mcnair MS	7,997,165	8,277,949	8,251,413	8,952,958	10,122,045	13.06%
Northwestern MS	11,272,475	10,972,792	10,941,649	10,675,430	12,116,738	13.50%
Paul D. West MS	8,465,436	7,809,467	8,413,663	9,256,418	11,465,864	23.87%
Ridgeview MS	11,379,685	9,603,757	10,294,164	10,543,970	11,239,379	6.60%
River Trail MS	10,211,261	10,275,645	10,319,711	10,189,997	11,329,901	11.19%
Sandtown MS	8,257,459	9,126,491	8,915,345	9,732,312	10,937,876	12.39%
Sandy Springs MS	9,055,257	7,969,761	8,305,786	9,216,421	9,890,858	7.32%
Taylor Road MS	11,480,776	11,167,834	10,867,928	11,632,525	12,826,890	10.27%
Webb Bridge MS	10,442,249	10,016,300	10,880,833	10,834,220	12,732,940	17.53%
Woodland MS	6,974,560	7,008,773	6,436,846	8,298,651	11,167,783	34.57%
Renaissance MS	10,240,309	9,414,432	8,883,743	10,214,822	10,547,327	3.26%
MS Holding	-	-	-	(1,566,671)	(3,265,020)	108.40%
Middle Schools Sub-Total	$ 178,269,144	$ 171,445,575	$ 174,965,069	$ 182,308,331	$ 204,422,609	**12.13%**
HIGH SCHOOLS						
Alpharetta HS	17,085,701	16,405,291	17,457,705	17,940,303	19,866,590	10.74%
Banneker HS	14,051,671	14,322,506	15,647,659	17,910,425	20,549,273	14.73%
Centennial HS	16,448,902	16,204,767	16,657,844	17,877,842	19,538,611	9.29%
Chattahoochee HS	15,288,439	14,995,210	14,924,756	15,692,326	17,301,988	10.26%
Creekside HS	14,328,258	14,767,706	15,283,679	16,137,349	18,142,482	12.43%
Milton HS	17,411,201	16,436,575	16,779,794	16,683,017	17,761,849	6.47%
North Springs HS	13,269,205	12,359,809	12,907,089	13,364,459	14,720,494	10.15%
Northview HS	13,507,223	13,346,088	14,727,583	14,172,463	15,335,939	8.21%
Riverwood HS	14,450,848	14,163,447	15,005,613	16,142,715	17,715,810	9.74%
Roswell HS	17,592,222	17,176,147	18,079,853	18,851,077	20,224,406	7.29%
Tri-Cities HS	14,018,385	13,849,852	14,698,361	15,942,563	20,438,026	28.20%
Westlake HS	16,445,290	16,491,353	17,086,711	19,028,135	18,694,582	-1.75%
Johns Creek HS	15,959,021	15,406,187	15,869,496	15,241,816	16,819,828	10.35%
Langston Hughes HS	16,052,076	16,373,659	16,538,098	18,246,400	19,860,844	8.85%
South Metro	144,657	-	-	300,000	-	-100.00%
Milton Center	80	-	-	-	-	0.00%
Flat Shoals	10,184,963	9,875,263	13,037,939	25,802,273	40,780,693	58.05%
Cambridge HS	15,325,134	14,508,189	14,613,500	14,976,459	15,997,141	6.82%
Wellsprings Living Residential	238,070	197,153	214,080	238,634	117,696	-50.68%
College And Career Academy	1,187,028	1,221,229	1,437,018	1,393,319	1,495,335	7.32%
Innovation Academy	-	1,340,039	7,531,410	10,268,193	12,476,214	21.50%
Global Impact Academy	84,065	922,248	4,242,612	5,809,054	6,431,098	10.71%
Middle College	-	-	-	-	326,671	0.00%
FA Virtual Excellence	-	25,300	8,019,192	8,073,625	7,241,081	-10.31%
HS Holding	-	-	1,940,788	19,459,914	19,386,148	-0.38%
High Schools Sub-Total	$ 243,072,438	$ 240,388,017	$ 272,700,781	$ 319,552,363	$ 361,222,797	13.04%

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

Expenditures by Adminstrative Unit

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase / (Decrease)
OPEN CAMPUS						
Independence HS	2,806,068	2,129,463	2,185,157	2,436,239	2,473,613	1.53%
McClarin HS	2,309,906	1,988,701	2,040,543	-	-	0.00%
PEAK	2,424,837	2,424,837	2,460,840	3,930,485	3,924,837	-0.14%
Virtual Program	2,282,536	2,468,686	2,307,397	2,355,373	2,715,188	15.28%
Open Campus Sub-Total	$ 9,823,347	$ 9,011,687	$ 8,993,936	$ 8,722,097	$ 9,113,638	4.49%
CHARTER SCHOOLS						
Amana Academy Ch. ES/MS	7,171,942	7,516,831	7,834,853	8,122,088	8,860,714	9.09%
Kipp Charter ES/MS	4,064,686	4,122,838	4,268,509	4,305,466	6,062,106	40.80%
Hapeville Charter MS	5,113,413	5,146,439	4,820,799	-	-	0.00%
Main Street Charter ES/MS	7,416,160	7,622,023	8,052,785	8,338,458	8,701,649	4.36%
Hapeville Charter Career Acad.	5,468,892	5,648,636	6,058,639	6,470,379	7,725,742	19.40%
Chattahoochee Hills Ch. ES/MS	6,056,859	5,795,707	5,644,806	6,419,824	7,071,632	10.15%
Rise Grammar	3,626,724	3,897,289	4,489,286	5,100,855	-	-100.00%
Rise Prep School	3,512,502	3,686,562	4,109,759	4,432,602	-	-100.00%
Skyview	2,545,642	2,658,876	2,776,687	2,407,031	2,048,500	-14.90%
Fulton Acad. of Sci. & Tech.	6,122,562	6,132,479	6,475,144	6,554,340	6,935,013	5.81%
Charter Schools Sub-Total	$ 51,099,382	$ 52,227,682	$ 54,531,266	$ 52,151,044	$ 47,405,355	-9.10%
SCHOOL TOTAL	**$ 854,099,401**	**$ 814,645,881**	**$ 876,451,985**	**$ 935,285,222**	**$ 1,035,885,432**	**10.76%**
TOTAL DISTRICT EXPENDITURES	**$ 1,061,713,210**	**$ 1,029,298,260**	**$ 1,086,234,565**	**$ 1,193,515,968**	**$ 1,322,093,008**	**10.77%**



ONE-TIME EXPENDITURES

Division	Department Name	CI Description	Amt.
Academics	Instr Tech Media Svc	Periodicals and Subs	100,000.00
Academics	Software Update	Software Capitalized	2,300,000.00
Informational Technology	Record Mgt-Archiving	Purchased Prof Svcs	102,000.00
Operations	Maintenance	Repair/Maintenance	2,592,605.00
Operations	Portables	Purchased Prof Svcs	34,000.00
Operations	Operational Planning	Clercial Overtime	5,000.00
Operations	Operational Planning	SRO OT/Add'l Pay	3,000.00
Operations	Operational Planning	Custodial Overtime	1,000.00
Operations	Operational Planning	Addl Pay-Honorarium	8,000.00
Operations	Operational Planning	Medicare Tax	300.00
Safety & Security	Campus Police	Machinery and Equip	1,000,000.00
TOTAL			**6,145,905.00**

POSITIONS BY ADMINISTRATIVE UNIT (GENERAL FUND)

FULL-TIME EQUIVALENT (FTE) POSITIONS

The chart below provides three years of history, projected, and proposed staffing history. Data presented is for approved positions based on a full-time equivalent (FTE) for each position. This includes adjustments that have been approved by the school board for staffing during the school year.

Expenditures by Adminstrative Unit

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase / (Decrease)
CENTRAL OFFICE						
GENERAL SERVICES ADMINISTRATION						
Board	7.00	7.00	7.00	7.00	7.00	-
Superintendent	6.49	6.49	7.49	7.49	7.49	-
Internal Audit	8.00	8.00	8.00	7.00	7.00	-
Program Evaluation	2.00	1.00	2.00	2.00	2.00	-
Charter Schools	2.00	2.00	2.00	2.00	2.00	-
School Flexibiltiy & Govt	6.00	6.00	6.00	6.00	3.00	(3.00)
Accreditation	-	-	-	-	-	-
Strategy Management	2.00	2.00	2.00	2.00	5.00	3.00
Personnel Investigation	-	3.00	3.00	7.00	7.00	-
Student Health Services	3.00	3.00	4.00	4.00	4.00	-
Assessment & Accountability	-	-	-	-	-	-
Leadership	-	-	-	-	-	-
Sub-Total	36.49	38.49	41.49	44.49	44.49	-
SAFEY & SECURITY						
Safety & Security	3.00	4.50	6.50	27.50	24.50	(3.00)
Campus Police	48.00	47.00	47.00	35.00	34.00	(1.00)
Sub-Total	51.00	51.50	53.50	62.50	58.50	(4.00)
COMMUNICATIONS						
Communications	11.50	12.00	12.00	12.00	12.00	-
Brdcst & Video Tech	1.00	1.00	1.00	1.00	1.00	-
Sub-Total	12.50	13.00	13.00	13.00	13.00	-
ACADEMICS						
Academics	38.00	20.00	20.00	20.00	9.00	(11.00)
Assessment	5.00	5.00	5.00	5.00	5.00	-
Testing Materials	-	-	-	-	-	-
Innovative Programs	2.00	-	-	-	-	-
Zone 1	-	-	-	-	1.00	1.00
Zone 2	-	-	-	-	2.00	2.00
Zone 3	-	-	-	-	2.00	2.00
Zone 4	-	-	-	-	1.00	1.00
Zone 5	-	-	-	-	1.00	1.00
Zone 6	-	-	-	-	2.00	2.00
Zone 7	-	-	-	-	2.00	2.00
Textbooks	-	-	-	-	-	-

POSITIONS BY ADMINISTRATIVE UNIT (GENERAL FUND)

FULL-TIME EQUIVALENT (FTE) POSITIONS

The chart below provides three years of history, projected, and proposed staffing history. Data presented is for approved positions based on a full-time equivalent (FTE) for each position. This includes adjustments that have been approved by the school board for staffing during the school year.

Expenditures by Adminstrative Unit

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase / (Decrease)
Learning & Teaching	2.00	7.00	7.00	7.00	7.00	-
JROTC	3.00	3.00	3.00	3.00	3.00	-
Health & PE	1.50	-	-	-	-	-
Fine Arts	-	-	-	-	-	-
Humanities	6.00	-	-	-	-	-
STEM	4.00	-	-	-	-	-
Advance Studies	2.50	-	-	-	-	-
Career Technology	5.36	3.36	3.30	3.30	3.30	-
Instr Tech Media Services	6.00	3.00	3.00	3.00	3.00	-
Teaching Museums	3.00	3.00	3.00	3.00	3.00	-
Software Update	-	-	-	-	-	-
Virtual Learning	3.00	2.00	2.00	2.00	2.00	-
Visual Arts	2.00	-	-	-	-	-
Performing Arts	1.00	-	-	-	-	-
Office of Curriculum	-	18.00	18.00	18.00	18.00	-
Dept. of Specials	-	7.00	7.00	7.00	7.00	-
TMS/TMN Cust Support	2.00	2.00	2.00	2.00	2.00	-
Asst. Supt. Supp Services	2.00	9.00	9.00	9.70	9.70	-
Student Discipline	3.00	5.00	6.00	6.00	6.00	-
Guidance/Counseling	5.00	2.00	2.00	2.00	2.00	-
504	1.00	1.05	1.05	1.05	1.05	-
ESL	1.40	1.40	1.40	1.80	1.80	-
Title I/NCBL/Compl.	-	-	-	-	-	-
Homeless	1.60	0.60	0.60	0.60	0.60	-
Athletics	2.00	1.00	1.00	1.00	1.00	-
Pre-K Support	2.00	2.00	2.00	2.00	2.00	-
Intervention Service	2.00	-	-	-	-	-
Office of Student Support	-	3.00	3.00	3.00	3.00	-
Psychology & Social Work	4.00	5.00	5.00	5.00	5.00	-
Instru Exceptional Children	11.00	15.00	15.00	15.00	15.00	-
Psychological Services	-	-	-	-	-	-
MS Extended Learning	-	-	-	-	-	-
Ext. Learning HS	-	-	-	-	-	-
ES Extended Learning	-	-	-	-	-	-
ES Summer Program	-	-	-	-	-	-
MS Summer Program	-	-	-	-	-	-
HS Summer Program	-	-	-	-	-	-
Sub-Total	121.36	118.41	119.35	120.45	120.45	-

POSITIONS BY ADMINISTRATIVE UNIT (GENERAL FUND)

FULL-TIME EQUIVALENT (FTE) POSITIONS

The chart below provides three years of history, projected, and proposed staffing history. Data presented is for approved positions based on a full-time equivalent (FTE) for each position. This includes adjustments that have been approved by the school board for staffing during the school year.

Expenditures by Adminstrative Unit

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase / (Decrease)
FINANCIAL SERVICES						
Financial Services	4.00	5.00	5.00	5.00	4.00	(1.00)
Budget Services	7.25	6.25	6.25	6.25	6.25	-
Accounting Services	19.90	17.90	18.90	18.90	17.50	(1.40)
Payroll & Ins. Services	16.00	16.00	17.00	18.00	18.00	-
Contracting/Purch.	9.75	9.75	9.75	9.75	9.75	-
Risk Management	15.00	4.00	4.00	5.00	7.00	2.00
Grants	2.00	4.50	4.50	4.50	4.50	-
Pension (FCSS)	-	-	-	-	0.80	0.80
Sub-Total	73.90	63.40	65.40	67.40	67.80	0.40
INFORMATION TECHNOLOGY						
Information Tech	2.30	2.00	3.00	4.00	4.00	-
Data Warehouse & Reporting	3.00	3.00	3.00	3.00	3.00	-
Fte/Stud. Acct Info	15.00	15.00	15.00	15.00	15.00	-
Record Mgt-Archiving	6.00	6.00	6.00	6.00	6.00	-
Infrastr & Oper	32.00	32.00	29.00	29.00	29.00	-
SAP Project Mgnt	10.00	10.00	10.00	9.00	9.00	-
IT- Program Mgnt	-	-	-	-	-	-
School Tech Supp	102.00	102.00	102.00	103.00	103.00	-
Information Tech	2.30	2.30	2.30	2.30	2.30	-
Atlas General	-	-	-	-	-	-
Accountability	7.00	8.00	8.00	9.00	9.00	-
IT- Program Mgnt	-	0.20	0.20	0.20	0.20	-
Sub-Total	179.60	180.50	178.50	180.50	180.50	-
OPERATIONS						
Operations	3.00	3.00	4.00	4.00	4.00	-
Plant/Facility Services	2.00	2.00	2.00	2.00	2.00	-
Custodial Services	20.00	20.00	19.00	22.00	22.00	-
Building Program	-	-	-	-	-	-
Transportation	999.00	999.00	999.00	989.00	989.00	-
Warehouse Operations	25.50	25.50	25.50	25.50	25.50	-
Printing Services	6.00	6.00	6.00	6.00	6.00	-
Maintenance	138.00	138.00	145.00	115.00	115.00	-
Portables	2.00	2.00	2.00	2.00	2.00	-
Building Manager	11.00	9.00	9.00	9.00	9.00	-
Property Control	3.00	3.00	3.00	3.00	3.00	-
Operational Planning	5.00	5.00	5.00	5.00	5.00	-

POSITIONS BY ADMINISTRATIVE UNIT (GENERAL FUND)

FULL-TIME EQUIVALENT (FTE) POSITIONS

The chart below provides three years of history, projected, and proposed staffing history. Data presented is for approved positions based on a full-time equivalent (FTE) for each position. This includes adjustments that have been approved by the school board for staffing during the school year.

Expenditures by Adminstrative Unit

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase / (Decrease)
Capital Improvement	4.20	4.20	4.20	5.20	5.20	-
Trans - Cust Support	3.00	3.00	3.00	4.00	4.00	-
Support - Utilities	4.00	4.00	4.00	34.00	34.00	-
Sub-Total	1,225.70	1,223.70	1,230.70	1,225.70	1,225.70	-
HUMAN RESOURCES						
Human Resources	15.00	12.00	13.00	15.00	15.00	-
Staffing	28.00	29.00	32.00	35.00	35.00	-
Management & Organization	4.00	4.00	3.00	4.00	4.00	-
Learning & Dev-State	-	-	-	-	-	-
Learning & Dev-Local	6.60	6.60	6.60	6.50	6.50	-
Sub-Total	53.60	51.60	54.60	60.50	60.50	-
CENTRAL OFFICE TOTAL	**1,754.15**	**1,740.60**	**1,756.54**	**1,774.54**	**1,770.94**	**(3.60)**
SCHOOLS						
ELEMENTARY SCHOOLS						
Abbotts Hill ES	64.09	63.50	60.50	60.40	62.40	2.00
Alpharetta ES	75.65	75.30	73.95	74.65	64.10	(10.55)
Barnwell ES	76.10	71.90	66.50	67.25	73.05	5.80
Bethune ES	63.80	61.00	55.60	55.30	56.60	1.30
Brookview ES	53.40	54.40	49.40	50.00	51.30	1.30
Campbell ES	80.75	84.30	80.50	77.55	78.80	1.25
Cogburn Woods ES	81.20	78.10	72.60	71.00	78.90	7.90
College Park ES	69.95	78.10	66.70	61.60	73.40	11.80
Conley Hills ES	68.70	69.20	60.95	54.85	59.10	4.25
Crabapple Crossing E	68.80	64.00	63.50	61.40	62.90	1.50
Creek View ES	84.50	81.70	84.00	88.10	85.60	(2.50)
Dolvin ES	70.80	68.60	67.80	68.40	69.50	1.10
Dunwoody Springs ES	68.30	71.55	67.15	64.90	67.80	2.90
ESther Jackson ES	81.60	85.70	77.40	74.95	73.15	(1.80)
Evoline C. West ES	74.70	74.45	74.20	76.20	67.20	(9.00)
Findley Oaks ES	58.25	63.60	62.10	68.20	67.65	(0.55)
Gullatt ES	71.40	72.20	71.60	73.90	80.30	6.40
Hapeville ES	77.15	71.25	69.35	67.65	68.05	0.40
Heards Ferry ES	82.90	83.50	81.50	81.85	78.05	(3.80)
Hembree Springs ES	67.90	73.40	69.00	68.30	69.00	0.70
Heritage ES	57.55	59.60	59.80	59.85	58.85	(1.00)
High Point ES	72.60	67.50	72.60	72.40	69.50	(2.90)

POSITIONS BY ADMINISTRATIVE UNIT (GENERAL FUND)

FULL-TIME EQUIVALENT (FTE) POSITIONS

The chart below provides three years of history, projected, and proposed staffing history. Data presented is for approved positions based on a full-time equivalent (FTE) for each position. This includes adjustments that have been approved by the school board for staffing during the school year.

Expenditures by Adminstrative Unit

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase / (Decrease)
Hillside ES	73.20	70.25	70.75	70.60	67.80	(2.80)
Hamilton E Holmes ES	70.00	69.70	66.25	60.50	62.50	2.00
Lake Windward ES	88.60	89.70	89.40	89.40	78.20	(11.20)
Liberty Point ES	83.00	78.65	81.75	75.05	73.60	(1.45)
Love T. Nolan ES	77.00	76.90	69.40	69.50	69.85	0.35
Manning Oaks ES	89.90	88.90	82.10	78.10	76.20	(1.90)
Medlock Bridge ES	72.20	76.45	74.60	74.35	74.20	(0.15)
Mimosa ES	87.95	90.90	87.80	80.00	76.60	(3.40)
Asa G. Hilliard ES	68.05	71.10	63.05	58.60	58.60	-
Mountain Park ES	87.90	87.90	88.90	85.50	82.35	(3.15)
New Prospect ES	66.35	67.80	67.60	64.80	71.60	6.80
Northwood ES	73.63	73.33	72.78	72.25	71.40	(0.85)
Ocee ES	69.90	73.00	73.70	68.10	72.90	4.80
Palmetto ES	53.85	53.15	54.70	56.10	63.25	7.15
Parklane ES	56.90	58.20	46.10	45.10	43.90	(1.20)
Randolph ES	55.50	54.80	53.50	51.80	52.60	0.80
Renaissance ES	63.80	68.65	69.10	65.90	73.10	7.20
River Eves ES	63.80	62.60	59.40	61.40	60.80	(0.60)
Roswell North ES	85.35	84.40	85.30	84.10	80.75	(3.35)
S.L. Lewis ES	71.05	69.70	67.45	59.95	63.40	3.45
Seaborn Lee ES	53.10	52.30	49.80	51.50	52.50	1.00
Shakerag ES	67.70	67.30	63.30	65.40	67.20	1.80
Spalding Drive Ch. ES	48.90	49.90	46.70	47.65	49.50	1.85
State Bridge ES	64.70	61.00	61.40	61.40	62.40	1.00
Stonewall Tell ES	69.25	66.00	69.70	65.70	59.90	(5.80)
Summit Hill ES	65.15	65.25	67.35	71.20	69.80	(1.40)
Sweet Apple ES	77.75	78.60	80.90	83.40	83.10	(0.30)
Wilson Creek ES	77.90	74.40	74.30	76.40	77.20	0.80
Woodland Charter ES	104.50	103.70	96.90	101.30	100.60	(0.70)
Oakley ES	71.40	72.20	66.70	69.20	73.60	4.40
Lake Forest ES	96.45	93.65	86.75	82.40	78.50	(3.90)
Ison Springs ES	77.75	76.15	70.60	62.10	61.55	(0.55)
Birmingham Falls ES	74.80	71.25	76.75	75.15	75.35	0.20
Feldwood ES	74.15	70.50	66.10	67.30	68.90	1.60
Cliftondale ES	68.00	65.50	69.00	70.40	74.70	4.30
GA Baptist	-	-	-	-	-	-
Wolf Creek ES	84.35	92.70	88.10	86.90	77.20	(9.70)
Vickery Mill ES	62.45	60.50	60.40	62.15	76.85	14.70
K-2 Virtual	-	-	-	0.20	-	(0.20)

POSITIONS BY ADMINISTRATIVE UNIT (GENERAL FUND)

FULL-TIME EQUIVALENT (FTE) POSITIONS

The chart below provides three years of history, projected, and proposed staffing history. Data presented is for approved positions based on a full-time equivalent (FTE) for each position. This includes adjustments that have been approved by the school board for staffing during the school year.

Expenditures by Adminstrative Unit

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase / (Decrease)
ES Holding	11.95	9.24	18.19	9.40	10.20	0.80
Elementary Schools Sub-Total	4,278.27	4,269.07	4,143.27	4,078.95	4,107.85	28.90
MIDDLE SCHOOLS						
Autrey Mill MS	121.60	121.60	114.40	120.30	118.30	(2.00)
Bear Creek MS	111.30	109.20	106.50	101.30	92.20	(9.10)
Camp Creek MS	71.20	72.20	70.90	75.00	81.80	6.80
Crabapple MS	88.30	86.60	86.90	89.90	97.10	7.20
Elkins Pointe MS	115.00	113.60	107.00	102.45	98.75	(3.70)
Haynes Bridge MS	84.60	84.25	81.90	81.60	81.45	(0.15)
Holcomb Bridge MS	80.85	81.80	80.40	80.80	79.10	(1.70)
Hopewell MS	129.35	129.10	126.50	122.80	121.75	(1.05)
Mcnair MS	83.85	95.30	93.30	93.00	93.80	0.80
Northwestern MS	118.75	118.25	111.45	112.40	114.00	1.60
Paul D. West MS	87.15	90.90	90.00	93.65	102.45	8.80
Ridgeview MS	108.50	111.90	110.50	109.40	104.00	(5.40)
River Trail MS	114.00	114.10	108.30	108.40	107.10	(1.30)
Sandtown MS	91.60	99.95	93.60	100.60	98.70	(1.90)
Sandy Springs MS	94.90	98.55	95.80	96.85	92.80	(4.05)
Taylor Road MS	121.75	124.60	117.30	122.40	121.75	(0.65)
Webb Bridge MS	112.50	113.90	113.00	113.20	120.20	7.00
Woodland MS	81.65	82.90	79.80	81.90	97.80	15.90
Renaissance MS	105.45	109.15	101.40	103.80	94.70	(9.10)
MS Holding	16.20	10.30	12.90	7.00	9.80	2.80
Middle Schools Sub-Total	1,938.50	1,968.15	1,901.85	1,916.75	1,927.55	10.80
HIGH SCHOOLS						
Alpharetta HS	184.65	187.85	186.15	186.40	185.50	(0.90)
Banneker HS	144.75	155.70	163.40	166.55	175.30	8.75
Centennial HS	177.00	189.45	183.00	186.60	186.70	0.10
Chattahoochee HS	162.80	167.50	161.60	163.10	162.15	(0.95)
Creekside HS	160.15	161.95	160.20	160.75	160.15	(0.60)
Milton HS	181.60	180.65	171.20	170.75	164.75	(6.00)
North Springs HS	144.70	140.05	135.40	135.30	136.80	1.50
Northview HS	142.30	148.65	146.75	144.30	141.00	(3.30)
Riverwood HS	158.20	155.85	154.50	161.00	160.05	(0.95)
Roswell HS	186.15	191.15	184.10	187.90	186.60	(1.30)
Tri-Cities HS	151.35	157.65	157.95	155.80	173.60	17.80
Westlake HS	170.60	178.70	184.50	196.60	170.40	(26.20)

POSITIONS BY ADMINISTRATIVE UNIT (GENERAL FUND)

FULL-TIME EQUIVALENT (FTE) POSITIONS

The chart below provides three years of history, projected, and proposed staffing history. Data presented is for approved positions based on a full-time equivalent (FTE) for each position. This includes adjustments that have been approved by the school board for staffing during the school year.

Expenditures by Adminstrative Unit

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase / (Decrease)
Johns Creek HS	164.50	168.45	163.90	157.35	156.90	(0.45)
Langston Hughes HS	176.30	185.10	188.15	183.55	178.70	(4.85)
South Metro	-	-	-	-	-	-
Milton Center	-	-	-	-	-	-
Flat Shoals	349.66	239.76	254.96	259.56	355.56	96.00
Cambridge HS	163.90	163.90	156.30	151.40	149.20	(2.20)
Wellsprings Living Residential	-	-	-	-	-	-
College And Career Academy	14.00	14.00	14.00	14.00	14.00	-
Innovation Academy	2.00	13.50	78.50	95.20	112.70	17.50
Global Impact Academy	-	9.00	45.00	52.20	57.70	5.50
Middle College	-	-	-	-	2.00	2.00
FA Virtual Excellence	-	-	85.00	62.00	60.40	(1.60)
HS Holding	25.45	12.55	19.95	22.00	10.20	(11.80)
High Schools Sub-Total	2,860.06	2,821.41	2,994.51	3,012.31	3,100.36	88.05
OPEN CAMPUS						
Independence HS	29.50	24.30	24.80	25.80	25.80	-
McClarin HS	20.50	22.50	23.20	-	-	-
PEAK	-	-	-	-	-	-
Virtual Program	25.25	25.25	25.25	25.25	25.25	-
Open Campus Sub-Total	75.25	72.05	73.25	51.05	51.05	-
CHARTER SCHOOLS						
Amana Academy Ch. ES/MS	79.78	86.38	85.38	85.38	83.78	(1.60)
Kipp Charter ES/MS	44.36	45.96	45.13	43.93	49.40	5.47
Hapeville Charter MS	54.89	57.29	51.69	-	-	-
Main Street Charter ES/MS	83.39	84.29	79.42	81.52	80.52	(1.00)
Hapeville Charter Career Acad.	55.82	59.52	61.32	61.42	67.52	6.10
Chattahoochee Hills Ch. ES/MS	67.55	65.85	60.45	65.95	66.15	0.20
Rise Grammar	41.40	45.10	47.10	42.97	-	(42.97)
Rise Prep School	38.57	41.57	43.61	45.38	-	(45.38)
Skyview	27.77	-	-	-	-	-
Fulton Acad. of Sci. & Tech.	67.62	71.52	71.42	69.32	65.82	(3.50)
Charter Schools Sub-Total	561.15	557.48	545.52	495.87	413.19	(82.68)
SCHOOL TOTAL	**9,713.23**	**9,688.16**	**9,658.40**	**9,554.93**	**9,600.00**	**45.07**
TOTAL DISTRICT FTE	**11,467.38**	**11,428.76**	**11,414.94**	**11,329.47**	**11,370.94**	**41.47**

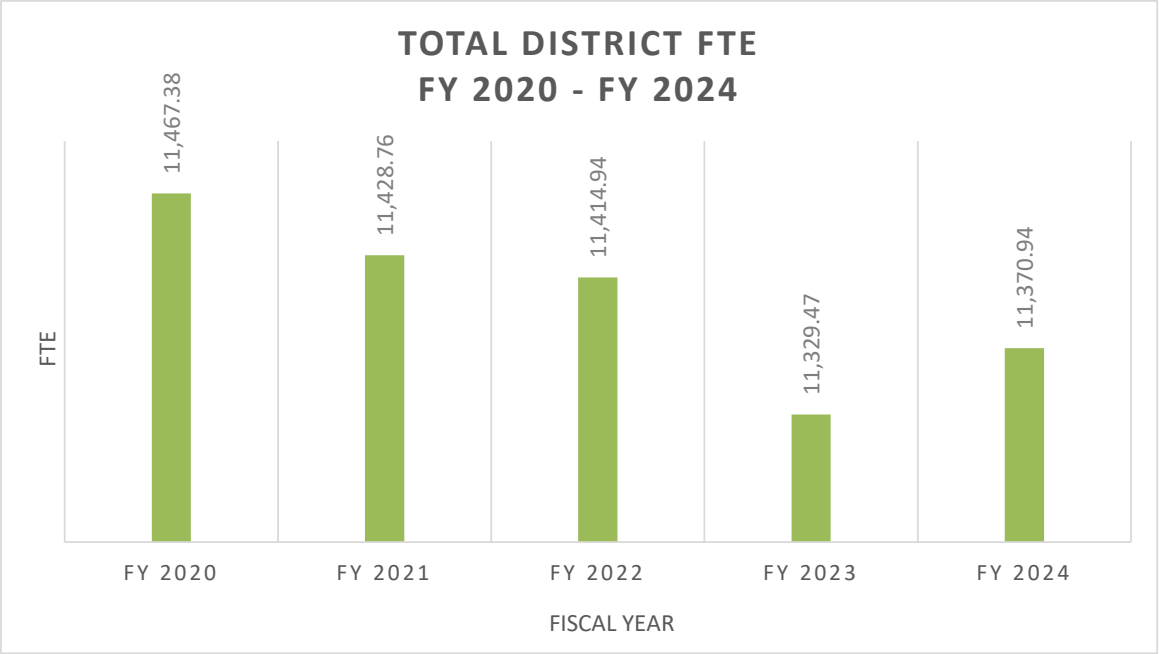
POSITIONS BY ADMINISTRATIVE UNIT (GENERAL FUND)

FULL-TIME EQUIVALENT (FTE) POSITIONS

The chart below provides three years of history, projected, and proposed staffing history. Data presented is for approved positions based on a full-time equivalent (FTE) for each position. This includes adjustments that have been approved by the school board for staffing during the school year.

Expenditures by Adminstrative Unit

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	Increase / (Decrease)



DEPARTMENT PROFILES

GENERAL SERVICES ADMINISTRATION

Description

The General Services Administrative division is comprised of 8 separate departments that includes Board Services, Superintendent's Office, Internal Audit, Program Evaluation, Charter Schools, School Flex Governance, Strategy Management, and Personnel Investigations.

The **Board Services Office** assists members of the Fulton County Board of Education and their constituents as well as school system departments with matters involving the school board and its business.

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.

The **Internal Audit** department is primarily responsible for directing all internal audit activities within the school district. The Executive Director of Internal Audit has the overall responsibility of reporting the results of all internal audit reviews and other accounting work to senior school district management and the Board.

STAFFING DETAIL

	Approved FY2020	Approved FY2021	Approved FY2022	Projected FY2023	Proposed FY2024	Increase / (Decrease)
Board Of Education - Member	6.00	6.00	6.00	6.00	6.00	-
Board Of Education - President	1.00	1.00	1.00	1.00	1.00	-
Superintendent	1.00	1.00	1.00	1.00	1.00	-
Executive Assistant - Supt.	-	-	-	-	-	-
Prof Asst I-IV	4.49	4.49	5.49	5.49	5.49	-
Executive Director	2.00	3.00	4.00	4.00	3.00	(1.00)
Specialist	3.00	3.00	3.00	3.00	3.00	-
Auditor/Accountant	4.00	4.00	4.00	4.00	4.00	-
Director	1.00	1.00	1.00	1.00	5.00	4.00
Coordinator	5.00	4.00	4.00	6.00	2.00	(4.00)
Supervisory/Pgm Mgr	2.00	5.00	5.00	6.00	6.00	-
Tech Support	5.00	4.00	5.00	5.00	5.00	-
Audiologist	1.00	1.00	1.00	1.00	1.00	-
Total General Admin Svcs	**35.49**	**37.49**	**40.49**	**43.49**	**42.49**	**(1.00)**

DEPARTMENT PROFILES

GENERAL SERVICES ADMINISTRATION

FINANCIAL INFORMATION

	Approved FY2020	Approved FY2021	Approved FY2022	Projected FY2023	Proposed FY2024	Increase / (Decrease)
Expenditures						
Personnel Services	2,169,745	2,896,399	3,105,368	3,740,346	4,166,151	11.38%
Employee Benefits	723,087	909,661	965,106	1,128,640	1,346,802	19.33%
Professional & Technical Services	189,392	518,031	694,904	1,256,550	1,191,630	-5.17%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	21,212	42,726	43,420	38,000	37,000	-2.63%
Other Purchased Services	1,626	-	-	5,000	14,140	182.80%
Property Services	16,121	3,053	6,224	10,000	10,000	0.00%
Equipment & Related	33,845	19,250	12,666	82,452	21,650	-73.74%
Field Trips & Travel	27,047	27,224	45,944	112,125	110,125	-1.78%
Supplies & Materials	31,139	123,652	115,649	179,924	175,174	-2.64%
Other	255,400	253,481	291,742	338,298	356,855	5.49%
Total	3,468,612	4,793,478	5,281,023	6,891,335	7,429,526	7.81%
% of General Fund	*0.33%*	*0.47%*	*0.49%*	*0.58%*	*0.56%*	

BUDGET HIGHLIGHTS

ACADEMICS

Description

The Academics division is comprised of eight departments that includes Executive Administration, Zones, Office of Learning & Teaching Administration, Office of Curriculum, Office of Academic Programs, Office of Support Services, Office of Student Support, and Office of Svcs. for Exceptional Children.

ZONES

The schools of Fulton County are divided into seven school zones. Organized geographically, this structure allows for a decentralized approach to school management and provides schools the opportunity to work more closely together and align resources. The zone superintendents work closely with the schools to give direct support and engagement opportunities to school leaders and staff.

OFFICE OF LEARNING & TEACHING ADMINISTRATION

Through strong partnerships, the Learning and Teaching Department will provide instructional leaders and teachers with research-based tools and strategies to develop and implement a high-quality, rigorous, relevant, and innovative curriculum to engage all students in joyful learning to their full potential.

OFFICE OF SERVICES FOR EXCEPTIONAL CHILDREN

Ensures the instruction of students with disabilities is grounded in grade-level standards, specially designed to meet the individual needs of each student and tailored to promote growth and learning.

STAFFING DETAIL

	Approved FY2020	Approved FY2021	Approved FY2022	Projected FY2023	Proposed FY2024	Increase / (Decrease)
Chief Officer	-	1.00	1.00	1.00	1.00	-
Prof Asst I-IV	21.00	20.00	20.00	17.70	17.70	-
Assoc. Superintendent	1.00	-	-	-	-	-
Zone Superintendent	4.00	7.00	7.00	7.00	7.00	-
Deputy Chief/ Asst. Superintendent	3.00	3.00	3.00	3.00	3.00	-
Executive Director	9.00	4.00	4.00	4.00	4.00	-
Director	12.00	14.05	14.05	15.05	15.05	-
Coordinator	22.00	25.00	26.00	26.00	28.00	2.00
Supervisory/Pgm Mgr	32.00	28.00	28.00	28.80	27.25	(1.55)
Tech Support	2.00	2.00	2.00	2.00	2.00	-
Specialist	4.00	2.00	2.00	5.00	5.00	-
Rotc Instructor	2.00	2.00	2.00	2.00	2.00	-
General Education Teacher	2.40	2.40	2.40	2.00	2.00	-
Custodian	2.00	2.00	2.00	2.00	2.00	-
Social Worker	1.60	2.60	2.60	2.60	2.60	-
Sch Police Officer	1.00	1.00	1.00	-	-	-
Financial Analyst	1.00	1.00	1.00	1.00	1.00	-
Total Academics Budget	**120.00**	**117.05**	**118.05**	**119.15**	**119.60**	**0.45**

ACADEMICS

FINANCIAL INFORMATION

	Approved FY2020	Approved FY2021	Approved FY2022	Projected FY2023	Proposed FY2024	Increase / (Decrease)
Expenditures						
Personnel Services	13,256,349	12,454,068	12,986,392	16,420,556	19,724,469	20.12%
Employee Benefits	3,669,807	3,361,440	3,481,220	3,751,694	4,138,072	10.30%
Professional & Technical Services	4,368,636	14,768,992	5,102,570	7,241,899	8,076,093	11.52%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	164,046	164,660	160,064	174,031	180,328	3.62%
Other Purchased Services	1,124,893	737,859	659,312	1,151,740	1,237,567	7.45%
Property Services	602,368	348,662	384,986	784,202	1,014,773	29.40%
Equipment & Related	5,145,173	6,853,636	6,189,126	9,059,806	8,060,770	-11.03%
Field Trips & Travel	640,531	144,029	396,934	1,315,172	1,585,959	20.59%
Supplies & Materials	3,722,078	8,938,858	4,218,987	9,362,656	7,913,720	-15.48%
Other	489,195	419,423	320,497	576,045	802,661	39.34%
Textbooks	10,795,832	2,670,182	2,729,203	5,162,961	1,950,000	-62.23%
Sub-Total	43,978,908	50,861,808	36,629,292	55,000,763	54,684,412	-0.58%
% of General Fund	*4.14%*	*4.95%*	*3.37%*	*4.62%*	*4.15%*	

BUDGET HIGHLIGHTS

Textbooks	$	(261,500.00)
Decrease in annual growth and replacement cost of music literature and summer school novels.		
Instructional Tech Media Svcs	$	115,000.00
One-time cost to purchase the Media Center Collection for the new Conley Hills ES.		
Software Update	$	1,127,239.00
Software (capitalized) decreased due to moving i-Ready into ARP and a one-time McGraw-Hill Mathematics software one year extension.		
Computer software reflects an increase due to added cost of Flexpoint and CTAE software		

COMMUNICATIONS

Description

The Communications Department oversees district-wide internal and external communications, including district-level and school-level crisis communication; media relations; district newsletters for our staff and community; our public website - fultonschools.org - and employee portal; cable programming on FCS-TV; and all FCS social media (Facebook, Twitter and Instagram). The department also produces annual publications, assists with coordinating FCS events, and provides creative services to support schools, divisions or departments, such as graphic design, brand oversight, and video production.

The Fulton County Schoolsl (FCS) Communications Department's mission to to provide services and support that deliver clear, transparent communication to all stakeholders.

The department strives to provide FCS families with accurate and timely information to they can help their children achieve success and graduate ready for further success in their chosen path. In addition, Communications works to provide internal business partners and teams with the information they need to focus on our strategic plan and district vision.

STAFFING DETAIL

	Approved FY2020	Approved FY2021	Approved FY2022	Projected FY2023	Proposed FY2024	Increase / (Decrease)
Chief Officer	1.00	1.00	1.00	1.00	1.00	-
Prof Asst I-IV	2.00	2.00	2.00	2.00	2.00	-
Director	1.00	1.00	1.00	1.00	1.00	-
Supervisory/Pgm Mgr	3.00	4.00	4.00	4.00	4.00	-
Specialist	5.50	5.00	5.00	5.00	5.00	-
Total Communications Budget	**12.50**	**13.00**	**13.00**	**13.00**	**13.00**	**-**

COMMUNICATIONS

FINANCIAL INFORMATION

	Approved FY2020	Approved FY2021	Approved FY2022	Projected FY2023	Proposed FY2024	Increase / (Decrease)
Expenditures						
Personnel Services	805,513	923,465	925,236	1,045,115	1,159,273	10.92%
Employee Benefits	266,706	315,251	329,430	350,549	387,045	10.41%
Professional & Technical Services	113,596	105,083	132,242	449,658	463,651	3.11%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	8,160	20,343	10,792	20,000	11,000	-45.00%
Other Purchased Services	-	-	3,706	16,325	11,000	-32.62%
Property Services	5,256	-	2,691	32,884	28,000	-14.85%
Equipment & Related	9,646	25,717	29,673	22,506	23,500	4.42%
Field Trips & Travel	9,003	1,110	1,058	12,500	12,500	0.00%
Supplies & Materials	26,700	44,054	46,261	26,933	38,000	41.09%
Other	2,048	-	2,122	8,767	3,700	-57.80%
Sub-Total	1,246,627	1,435,022	1,483,210	1,985,236	2,137,669	7.68%
% of General Fund	*0.12%*	*0.14%*	*0.14%*	*0.17%*	*0.16%*	

BUDGET HIGHLIGHTS

Communications	$	(21,500.00)
Decrease purchased professional services for media contracts and other large contracted services		
Broadcast & Video Technology	$	(19,335.00)
Decrease purchased professional services for studio equipment, streaming services, and software		

FINANCIAL SERVICES

Description

The Financial Services division is responsible for efficient management and further development of financial resouces. To meet this goal, account for all financial/treasury transactions and support district operations, Finance is organized with six operating departments that includes Financial Services, Accounting Services, Budget and Grant Services, Contracting, Payroll and Employee Benefits, and Risk Management.

Accounting Services supports and maintains the activities of the Fulton County School System by processing financial information according to the guidelines of the state and federal governments. Our purpose is to provide excellent service and accurate, reliable financial information to all our customers.

The purpose of the **Budget & Grant Services** Department is to assist the school district in maintaining sound fiscal management to ensure the viability of Fulton County School System.

The **Contracting** department mission is to acquire goods and services for Fulton County Schools under the applicable rules, policies, and laws promulgated by the Fulton County Board of Education, the State of Georgia, and the Federal Government, while meeting customer requirements for timelines, quality, and economy.

STAFFING DETAIL

	Approved FY2020	Approved FY2021	Approved FY2022	Projected FY2023	Proposed FY2024	Increase / (Decrease)
Chief Officer	1.00	1.00	1.00	1.00	1.00	-
Prof Asst I-IV	12.50	12.00	12.00	12.00	8.00	(4.00)
Deputy Chief/ Asst. Superintendent	1.00	1.00	1.00	1.00	1.00	-
Executive Director	2.80	5.80	5.80	4.80	5.00	0.20
Coordinator	7.50	5.50	7.50	9.50	11.50	2.00
Supervisory/Pgm Mgr	2.00	2.00	2.00	3.00	1.00	(2.00)
Director	1.00	1.00	1.00	1.00	2.20	1.20
Financial Analyst	11.50	10.50	10.00	10.00	9.00	(1.00)
Specialist	19.60	20.60	20.60	20.60	24.60	4.00
Auditor/Accountant	2.00	2.00	2.50	2.50	2.50	-
Treasurer	1.00	1.00	1.00	1.00	1.00	-
Analyst	1.00	1.00	1.00	1.00	1.00	-
Total Financial Services Budget	**62.90**	**63.40**	**65.40**	**67.40**	**67.80**	**0.40**

FINANCIAL SERVICES

FINANCIAL INFORMATION

	Approved FY2020	Approved FY2021	Approved FY2022	Projected FY2023	Proposed FY2024	Increase / (Decrease)
Expenditures						
Personnel Services	4,072,818	4,354,781	4,739,458	5,301,339	6,045,547	14.04%
Employee Benefits	6,394,940	6,331,028	7,272,602	4,572,121	4,324,902	-5.41%
Professional & Technical Services	779,956	784,399	485,985	612,684	717,000	17.03%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	15,800	15,985	16,681	22,650	23,100	1.99%
Other Purchased Services	2,183,664	1,967,297	2,676,970	2,362,550	2,965,150	25.51%
Property Services	294	197	-	4,055	4,125	1.73%
Equipment & Related	131,570	237,944	172,202	174,844	174,750	-0.05%
Field Trips & Travel	19,728	3,663	4,310	51,750	52,450	1.35%
Supplies & Materials	235,526	171,522	87,774	73,802	67,997	-7.87%
Other	16,177	29,006	58,739	84,230	89,200	5.90%
Sub-Total	13,850,472	13,895,822	15,514,722	13,260,025	14,464,221	9.08%
% of General Fund	*1.30%*	*1.35%*	*1.43%*	*1.11%*	*1.10%*	

BUDGET HIGHLIGHTS

Accounting Services	$	10,000.00
Increase budget to cover two floating bookkeepers (North/South)		
Risk Management	$	592,600.00
Insurance increase in premium for policies including, but not limited to Commerical Liability, Cyber Liability, Excess Cyber Liability, and Excess Work Compensation.		
Payroll & Benefits	$	(2,500.00)
Decrease in overtime for ATLAS support training		

HUMAN RESOURCES

Description

The Talent division is comprised of 4 departments that includes Talent (Human Resources),Human Resource Mgt and Org Dev (Sch Cert Personnel), Human Resource Staffing (Personnel Services), and Professional Learning.

The **Professional Learning and Leadership Development** department mission is to improve the overall capacity of all Fulton County employees.

STAFFING DETAIL

	Approved FY2020	Approved FY2021	Approved FY2022	Projected FY2023	Proposed FY2024	Increase / (Decrease)
Chief Officer	1.00	1.00	1.00	1.00	1.00	-
Prof Asst I-IV	15.00	16.00	18.00	20.00	20.00	-
Deputy Chief/ Asst. Superintendent	-	-	-	1.00	1.00	-
Executive Director	2.00	2.00	2.00	3.00	3.00	-
Director	6.00	6.00	7.00	9.00	9.00	-
Coordinator	7.00	7.00	7.00	6.00	6.00	-
Supervisory/Pgm Mgr	8.60	5.60	6.60	7.50	8.50	1.00
Analyst	1.00	1.00	1.00	1.00	1.00	-
Specialist	13.00	13.00	12.00	12.00	11.00	(1.00)
Total Operations Budget	**53.60**	**51.60**	**54.60**	**60.50**	**60.50**	**-**

HUMAN RESOURCES

FINANCIAL INFORMATION

	Approved FY2020	Approved FY2021	Approved FY2022	Projected FY2023	Proposed FY2024	Increase / (Decrease)
Expenditures						
Personnel Services	4,024,721	3,848,549	4,380,806	5,135,963	5,584,948	8.74%
Employee Benefits	1,389,485	1,284,016	1,434,412	1,598,817	1,798,575	12.49%
Professional & Technical Services	407,061	411,225	573,371	1,252,328	975,500	-22.11%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	15,021	14,519	16,642	17,100	15,600	-8.77%
Other Purchased Services	104,866	110,926	186,313	151,000	285,376	88.99%
Property Services	113,529	-	7,450	305,600	475,000	55.43%
Equipment & Related	91,008	15,287	29,687	71,650	29,000	-59.53%
Field Trips & Travel	38,522	563	6,999	73,893	58,600	-20.70%
Supplies & Materials	174,972	166,971	197,685	296,289	249,351	-15.84%
Other	70,841	38,714	22,303	259,250	348,750	34.52%
Sub-Total	6,430,025	5,890,769	6,855,670	9,161,890	9,820,700	7.19%
% of General Fund	*0.61%*	*0.57%*	*0.63%*	*0.77%*	*0.74%*	

BUDGET HIGHLIGHTS

HR - Staffing	$	25,000.00
Increase to web-based subscriptions and licenses to substitute skills training and GEMALTO services		
HR - Mgmt Org. Dev	$	90,400.00
Increase to web-based subscriptions and licenses to purchase platform to improve digital recruiting and hiring. Some platforms will be shared across the division.		
Learning & Development - Local	$	125,000.00
Decrease in overtime for ATLAS support training		

INFORMATION TECHNOLOGY

Description

The Office of Information Technology (OIT) division overall service and responsibility is to support and promote student achievement by integrating technology into instruction and administrative processes to engage students and accelerate learning and operational activities. The Information Technology division is comprosed of 11 departments that includes Accountability, Atlas, Data Warehouse, District Applications, Information Technology, Information Technology Security, Infrastructure Management, IT - Program Management, Record Mgt-Archiving, School Technology Support, and Student Information Systems.

The **Office of Data and Accountability** provides the district with resources and tools to support accurate and timely utilization of research and data in order to facilitate and monitor data-informed decisions at the district, school, and classroom-level for impacting student achievement.

Fulton County Schools' **Records Management** Department promotes a sound, effective, efficient, and economically managed records program that meets all operational, legal, and regulatory requirements. The Department ensures proper retention, disposition, utilization, accessibility, and preservation of records compliant to federal, state, and local laws.

STAFFING DETAIL

	Approved FY2020	Approved FY2021	Approved FY2022	Projected FY2023	Proposed FY2024	Increase / (Decrease)
Chief Officer	1.00	1.00	1.00	1.00	1.00	-
Prof Asst I-IV	6.00	6.00	4.00	4.00	4.00	-
Deputy Chief/ Asst. Superintendent	-	-	-	1.00	1.00	-
Executive Director	1.00	1.20	2.20	2.20	2.20	-
Financial Analyst	0.30	-	-	-	-	-
Director	7.00	7.00	7.00	6.00	6.00	-
Coordinator	15.00	16.00	16.00	19.00	20.00	1.00
Analyst	6.00	6.00	6.00	7.00	7.00	-
Tech Support	46.30	46.30	45.30	44.30	44.30	-
Supervisory/Pgm Mgr	3.00	2.00	2.00	1.00	-	(1.00)
Specialist	5.00	6.00	6.00	6.00	6.00	-
Technology Specialst	89.00	89.00	89.00	89.00	89.00	-
Total Operations Budget	**179.60**	**180.50**	**178.50**	**180.50**	**180.50**	**-**

INFORMATION TECHNOLOGY

FINANCIAL INFORMATION

	Approved FY2020	Approved FY2021	Approved FY2022	Projected FY2023	Proposed FY2024	Increase / (Decrease)
Expenditures						
Personnel Services	10,936,920	11,399,263	11,301,682	12,840,198	13,780,457	7.32%
Employee Benefits	4,096,595	4,045,203	3,986,219	4,487,113	4,867,231	8.47%
Professional & Technical Services	4,658,121	4,257,609	5,126,224	7,306,004	7,884,210	7.91%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	242,741	288,902	294,719	1,346,628	1,217,035	-9.62%
Other Purchased Services	-	-	-	-	-	
Property Services	2,430,619	1,204,382	841,248	1,237,448	1,192,940	-3.60%
Equipment & Related	5,862,629	8,686,114	5,062,043	2,313,930	1,245,585	-46.17%
Field Trips & Travel	110,693	46,777	87,679	143,097	113,700	-20.54%
Supplies & Materials	84,664	75,826	71,108	78,720	71,750	-8.85%
Other	149,130	83,028	44,613	57,035	73,975	29.70%
Sub-Total	28,572,112	30,087,105	26,815,535	29,810,173	30,446,883	2.14%
% of General Fund	*2.69%*	*2.93%*	*2.47%*	*2.50%*	*2.31%*	

BUDGET HIGHLIGHTS

Records Management	$	102,000.00
One-time cost to upgrade assistance for OnBase		
Enterprise Applications	$	809,165.00
Software application purchases		

OPERATIONS

Description

The Operations division mission is to efficiently and effectively provide exceptional non-instructional support for student learning. The division is comprised of four operating departments that includes Capital Programs, Facilities Services, Operational Planning, and Transportation.

The purpose of **Facilities Services** is to provide the students, staff and community of Fulton County with high performance facilities that support college and career readiness and are consistently recognized as meeting the commitments made to the community. It consists of 5 separate departments which includes: Environmental Services, Maintenance Services, Portables and Renovations, Utilities Services, and Warehouse Services.

The **Transportation** Department focuses on Service, Excellence, Accountability and Teamwork (SEAT) by operating safe, clean and well-maintained school buses; proving timely and efficient routing; and by taking pride in the services offered to students, parents, and staff. A comprehensive training program ensures that Transportation's core values of Safety-First, Integrity, Excellence, Accountability and Teamwork, are shared with every new driver and each existing staff member.

STAFFING DETAIL

	Approved FY2020	Approved FY2021	Approved FY2022	Projected FY2023	Proposed FY2024	Increase / (Decrease)
Chief Officer	1.00	1.00	1.00	1.00	1.00	-
Prof Asst I-IV	23.00	23.00	23.00	23.00	23.00	-
Deputy Chief/ Asst. Superintendent	-	-	1.00	1.00	1.00	-
Coordinator	7.00	7.00	7.00	8.00	11.00	3.00
Executive Director	3.70	3.70	3.70	3.70	3.70	-
Maint Mech	131.00	131.00	138.00	138.00	138.00	-
Custodian	33.00	31.00	30.00	34.00	34.00	-
Specialist	9.00	9.00	8.00	9.00	9.00	-
Bus Driver	830.00	830.00	830.00	820.00	820.00	-
Transportation Assistant	75.00	75.00	75.00	75.00	75.00	-
Foreman - Transportation	34.00	34.00	34.00	34.00	34.00	-
Fleet Mechanic	25.00	25.00	25.00	25.00	25.00	-
Assistant Foreman	7.00	7.00	7.00	7.00	7.00	-
Director	3.00	3.00	3.00	3.00	3.00	-
Supervisory/Pgm Mgr	39.00	39.00	40.00	40.00	37.00	(3.00)
Analyst	1.00	1.00	1.00	-	-	-
Tech Support	3.00	3.00	3.00	3.00	3.00	-
Financial Analyst	1.00	1.00	1.00	1.00	1.00	-
Total Operations Budget	**1,225.70**	**1,223.70**	**1,230.70**	**1,225.70**	**1,225.70**	**-**

OPERATIONS

FINANCIAL INFORMATION

	Approved FY2020	Approved FY2021	Approved FY2022	Projected FY2023	Proposed FY2024	Increase / (Decrease)
Expenditures						
Personnel Services	40,715,365	36,652,709	43,024,309	50,929,942	55,736,455	9.44%
Employee Benefits	13,552,622	13,127,428	12,139,115	15,793,127	17,669,851	11.88%
Professional & Technical Services	1,848,925	1,821,187	1,750,304	2,203,384	3,050,550	38.45%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	5,855,539	4,368,356	7,906,549	24,928,840	26,717,420	7.17%
Other Purchased Services	470	225	49	10,000	11,000	10.00%
Property Services	10,390,070	9,588,756	10,206,253	14,705,640	16,636,801	13.13%
Equipment & Related	1,156,252	547,139	521,959	3,713,454	692,523	-81.35%
Field Trips & Travel	61,066	18,483	25,870	107,664	110,859	2.97%
Supplies & Materials	3,603,093	4,193,354	4,601,005	6,106,057	6,066,299	-0.65%
Other	25,978	32,315	12,411	35,731	35,100	-1.77%
Sub-Total	77,209,380	70,349,952	80,187,824	118,533,840	126,726,857	6.91%
% of General Fund	*7.27%*	*6.84%*	*7.39%*	*9.95%*	*9.61%*	

BUDGET HIGHLIGHTS

Maintenance	$	2,753,057
Increase in budget to paint 15 schools and support athletic field repairs		
Portable & Renovations	$	70,500
Funds for Design, engineering, and construction documents preparation for Hopewell MS Greenhouse Project= $26,000. Also, Funds for plan review and inspection services based on 4 installations at $2000 each =$8,000. Total one-time funds: $34,000.		
Planning & Student Forecasting	$	(37,000.00)
Overtime compensation to account for exempt staff time during redistricting meetings and First Day Fulton after hour events	$	(8,000)
Overtime compensation to account for SRO time during redistricting meetings and First Day F ulton after hour events	$	(3,000)
Overtime compensation to account for school custodial time during redistricting meetings and First Day Fulton after hour events	$	(1,000)
Honorarium compensation for redistricting facilitators - 3 meetings planned for South Fulton elementary - 15-18 facilitators for each meeting	$	(25,000)

SAFETY & SECURITY

Description

The Safety & Security department is subset of the General Services Administration division. It is comprised of the safety & security department as well as the Fulton Schools Police Department.

Safety & Security mission is to provide professional, timely and efficient emergency preparedness, response and recovery plans, ensure the health and well-being of our students and staff, comply with applicable laws, identify risks, and mitigate liability to create a safe, nurturing and secure school district. The Department of Safety & Security is comprised of three separate departments that include the School Police, Student Health Services, and Emergency Operations.

Fulton County Schools Police Department mission to to work cooperatively with all members of the Fulton County Schools community to preserve life, investigate crime, protect property, and promote individual responsibility for all staff and students by engaging the community in lawful and safe practices.

STAFFING DETAIL

	Approved FY2020	Approved FY2021	Approved FY2022	Projected FY2023	Proposed FY2024	Increase / (Decrease)
Executive Director	1.00	1.00	-	-	-	-
Director	-	-	-	2.00	2.00	-
Coordinator	2.00	2.00	2.00	-	-	-
Supervisory/Pgm Mgr	4.00	4.00	5.00	6.00	6.00	-
Analyst	-	0.50	0.50	0.50	0.50	-
Tech Support	-	-	2.00	2.00	2.00	-
Specialist	1.00	1.00	1.00	1.00	1.00	-
Prof Asst I-IV	3.00	3.00	3.00	2.00	2.00	-
Campus Security Assc	12.00	12.00	12.00	21.00	17.00	(4.00)
Sch Police Officer	26.00	26.00	26.00	26.00	26.00	-
School Police Officer - Captain	2.00	2.00	2.00	2.00	2.00	-
Total Safety & Security	**51.00**	**51.50**	**53.50**	**62.50**	**58.50**	**(4.00)**

SAFETY & SECURITY

FINANCIAL INFORMATION

	Approved FY2020	Approved FY2021	Approved FY2022	Projected FY2023	Proposed FY2024	Increase / (Decrease)
Expenditures						
Personnel Services	2,942,531	3,246,028	3,782,975	4,215,364	4,464,723	5.92%
Employee Benefits	1,276,518	1,098,297	1,261,200	1,452,795	1,527,410	5.14%
Professional & Technical Services	121,969	71,557	302,031	467,817	104,500	-77.66%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	65,026	67,345	97,519	70,000	55,000	-21.43%
Other Purchased Services	-	-	-	5,991	5,000	-16.55%
Property Services	527,470	431,672	439,751	504,170	1,194,418	136.91%
Equipment & Related	262,110	157,143	224,271	910,709	1,416,750	55.57%
Field Trips & Travel	20,291	18,743	23,766	31,004	32,500	4.82%
Supplies & Materials	144,015	132,990	228,049	1,512,252	1,467,500	-2.96%
Other	14,468	11,306	12,767	27,571	12,000	-56.48%
Total	5,374,397	5,235,081	6,372,328	9,197,673	10,279,801	11.77%
% of General Fund	*0.51%*	*0.51%*	*0.59%*	*0.77%*	*0.78%*	

BUDGET HIGHLIGHTS

Safety & Security	$	1,330,000.00
Technology supplies increased to cover Crisis Alert Badges - Centgix "34 ED LLC"		
Campus Police	$	1,000,000.00
One-time expenditure to upgrade radios and body camera equipment that will integrate with FCS technology infrastructure enhancing overall safety and emergency response.		

STATE GRANTS

Description

State Grants are funding that comes directly from the state and are not part of the Special Revenue Fund. They are included in the general fund revenue. For FY24, the district anticipates 10 state grants that will flow through the district. Included but not limited to are grants for the following programs: CTAE, Special Ed. Preschool, and the Math and Science Grant. State grants makes up approximately .54% of the general fund and will fund 29.55 positions across the district.

The **Professional Learning and Leadership Development** department mission is to improve the overall capacity of all Fulton County employees.

STAFFING DETAIL

	Approved FY2020	Approved FY2021	Approved FY2022	Projected FY2023	Proposed FY2024	Increase / (Decrease)
Coordinator	0.36	0.36	0.30	-	-	-
Supervisory/Pgm Mgr	1.00	1.00	1.00	1.30	0.85	(0.45)
Preschool Teacher	25.00	23.00	23.00	23.00	23.00	-
PreKindergarten Paraprofessional	6.00	5.00	5.00	5.00	5.00	-
Tch-CTAE - Young Farmers	-	-	0.70	0.70	0.70	-
Total Operations Budget	**32.36**	**29.36**	**30.00**	**30.00**	**29.55**	**(0.45)**

FINANCIAL INFORMATION

	Approved FY2020	Approved FY2021	Approved FY2022	Projected FY2023	Proposed FY2024	Increase / (Decrease)
Expenditures						
Personnel Services	3,411,517	3,144,835	3,108,067	3,130,330	3,735,947	19.35%
Employee Benefits	958,828	859,049	810,914	742,207	866,196	16.71%
Professional & Technical Services	970,838	67,661	-	2,000	-	-100.00%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	-	-	-	-	-	
Other Purchased Services	197,282	64,607	76,264	393,057	425,295	8.20%
Property Services	40,476	-	76,006	160,858	-	-100.00%
Equipment & Related	3,102,804	1,017,395	1,570,601	1,995,262	723,861	-63.72%
Field Trips & Travel	817	-	3,415	3,000	-	-100.00%
Supplies & Materials	49,279	48,865	79,164	80,340	-	-100.00%
Other	-	-	-	-	-	
Sub-Total	8,731,842	5,202,411	5,724,430	6,507,054	5,751,299	-11.61%
% of General Fund	*0.82%*	*0.51%*	*0.53%*	*0.55%*	*0.44%*	

DISTRICTWIDE

Description

The Districtwide accounts are managed by the Financial Services Department for expenses which do not fall within one department.

FINANCIAL INFORMATION

	Approved FY2020	Approved FY2021	Approved FY2022	Projected FY2023	Proposed FY2024	Increase / (Decrease)
Expenditures						
Personnel Services	8,233	(9,482)	1,286,089	(2,098,853)	700,000	-133.35%
Employee Benefits	20,377,046	22,255,297	22,867,095	10,648,556	22,349,703	109.88%
Professional & Technical Services	5,547,285	5,146,245	3,421,513	2,753,200	2,745,200	-0.29%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	-	-	-	(800,000)	(800,000)	0.00%
Other Purchased Services	-	-	-	-	-	
Property Services	-	3,333	-	5,000	5,000	0.00%
Equipment & Related	-	-	725	-	-	
Field Trips & Travel	-	-	-	-	-	
Supplies & Materials	-	-	-	-	-	
Other	323,299	3,396,068	1,883,429	255,035	255,035	0.00%
Transfers Out	902,600	802,230	672,804	2,042,897	3,195,865	56.44%
Sub-Total	27,158,463	31,593,691	30,131,655	12,805,835	28,450,803	122.17%
% of General Fund	*2.56%*	*3.07%*	*2.78%*	*1.07%*	*2.16%*	

BUDGET HIGHLIGHTS

District-wide Instruction	$	3,500,000.00
School-based benefits increase is due to the removal of the benefit cost reduction.		
District-wide Transfers	$	1,100,000.00
Increase is due to the general fund contribution for PreK to cover rise in benefit costs.		

EXPENDITURES BY PROGRAM AND OBJECT (ALL FUNDS)

Expenditures by Program and Object - All Funds

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed
INSTRUCTION					
SPECIAL EDUCATION					
Personnel Services	108,244,697	108,409,463	115,359,803	138,583,156	141,951,042
Employee Benefits	43,173,764	41,264,872	41,404,192	46,001,750	60,467,226
Professional and Technical Services	-	-	-	-	-
Payment to 3rd Parties For Pers. Svcs.	-	-	-	-	-
Utilities	2,634	4,149	6,741	9,065	600
Other Purchased Services	225,307	3,125	950	4,125	-
Property Services	4,419	-	-	395,165	1,500
Equipment & Related	11,286	9,873	402,554	9,427,936	22,000
Field Trips & Travel	3,068	-	14,637	73,714	2,700
Supplies and Materials	-	-	-	-	-
Other	695,440	843,343	686,287	1,366,155	1,500
Sub-Total	152,360,613	150,534,825	157,875,163	195,861,066	202,446,568
ESOL					
Personnel Services	15,304,111	108,409,463	115,359,803	138,583,156	141,951,042
Employee Benefits	5,963,394	41,264,872	41,404,192	46,001,750	60,467,226
Professional and Technical Services	-	-	-	-	-
Payment to 3rd Parties For Pers. Svcs.	-	-	-	-	-
Utilities	55	4,149	6,741	9,065	600
Other Purchased Services	49,939	3,125	950	4,125	-
Property Services	-	-	-	395,165	1,500
Equipment & Related	90,299	9,873	402,554	9,427,936	22,000
Field Trips & Travel	11,479	-	14,637	73,714	2,700
Supplies and Materials	-	-	-	-	-
Other	18,036	843,343	686,287	1,366,155	1,500
Sub-Total	21,437,312	150,534,825	157,875,163	195,861,066	202,446,568
EIP/REMEDIAL					
Personnel Services	22,058,396	23,450,671	22,009,728	17,881,970	17,637,049
Employee Benefits	8,213,231	8,485,887	7,665,822	6,311,421	7,450,212
Professional and Technical Services	-	-	-	-	-
Payment to 3rd Parties For Pers. Svcs.	-	-	-	-	-
Utilities	-	-	-	-	-
Other Purchased Services	11,096	-	5,565	-	-
Property Services	-	-	1,019	60	-
Equipment & Related	486,336	99,232	24,572	35,211	-
Field Trips & Travel	60	-	2,512	304	-
Supplies and Materials	-	-	-	-	-
Other	-	-	1,995	-	-
Sub-Total	30,769,119	32,035,789	29,711,213	24,228,964	25,087,261

EXPENDITURES BY PROGRAM AND OBJECT (ALL FUNDS)

Expenditures by Program and Object - All Funds

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed
TAG					
Personnel Services	22,770,451	23,450,671	22,009,728	17,881,970	17,637,049
Employee Benefits	8,585,767	8,485,887	7,665,822	6,311,421	7,450,212
Professional and Technical Services	-	-	-	-	-
Payment to 3rd Parties For Pers. Svcs.	-	-	-	-	-
Utilities	1,080	-	-	-	-
Other Purchased Services	-	-	5,565	-	-
Property Services	-	-	1,019	60	-
Equipment & Related	-	99,232	24,572	35,211	-
Field Trips & Travel	471	-	2,512	304	-
Supplies and Materials	-	-	-	-	-
Other	-	-	1,995	-	-
Sub-Total	31,357,769	32,035,789	29,711,213	24,228,964	25,087,261
MAGNET					
Personnel Services	-	-	3,225,515	4,357,242	4,150,542
Employee Benefits	-	-	1,105,802	1,535,019	319,340
Professional & Technical Services	-	-	54,257	100,324	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	-	4,141	-	-
Other Purchased Services	-	-	6,001	4,093	-
Property Services	-	-	1,599	1,254	-
Equipment & Related	-	-	43,822	117,146	-
Field Trips & Travel	-	-	2,035	16,631	-
Supplies & Materials	-	-	358,966	564,328	-
Other	-	-	120	1,070	-
Sub-Total		-	4,802,258	6,697,108	4,469,883
AVID					
Personnel Services	-	-	1,282,805	1,312,497	1,436,365
Employee Benefits	-	-	450,838	462,823	606,747
Professional & Technical Services	-	-	-	-	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Property Services	-	-	-	-	-
Equipment & Related	-	-	-	-	-
Field Trips & Travel	-	-	865	3,100	-
Supplies & Materials	-	-	2,088	5,953	-
Other	-	-	-	20,927	-
Sub-Total		-	1,736,596	1,805,300	2,043,112

EXPENDITURES BY PROGRAM AND OBJECT (ALL FUNDS)

Expenditures by Program and Object - All Funds

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed
INTERNATIONAL BACCALAUREATE					
Personnel Services	-	-	783,972	1,677,146	1,276,006
Employee Benefits	-	-	282,776	582,458	526,349
Professional & Technical Services	-	-	8,866	42,425	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	-	-	-	-
Other Purchased Services	-	-	5,742	-	-
Property Services	-	-	2,062	-	-
Equipment & Related	-	-	-	2,498	-
Field Trips & Travel	-	-	800	1,930	-
Supplies & Materials	-	-	56,956	46,759	84,600
Other	-	-	114,199	98,109	-
Sub-Total	-	-	1,255,374	2,451,326	1,886,954
LEAP					
Personnel Services	-	-	-	866,691	1,659,036
Employee Benefits	-	-	-	269,500	730,871
Professional & Technical Services	-	-	-	-	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	-	-	38,500	3,000
Other Purchased Services	-	-	-	-	-
Property Services	-	-	-	-	-
Equipment & Related	-	-	-	972,032	-
Field Trips & Travel	-	-	-	-	-
Supplies & Materials	-	-	-	135,000	10,000
Other	-	-	-	17,500	-
Sub-Total	-	-	-	2,299,223	2,402,907
VOCATIONAL					
Personnel Services	10,185,273	10,490,676	12,197,607	15,692,165	13,040,020
Employee Benefits	3,854,380	3,804,285	4,270,636	5,544,748	5,316,706
Professional & Technical Services	-	2,400	107,000	12,034	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	-	578	-	-
Other Purchased Services	21,169	40,674	35,687	41,588	44,080
Property Services	-	-	-	-	-
Equipment & Related	878,028	681,185	1,149,957	1,203,819	214,328
Field Trips & Travel	190,803	1,595	193,031	201,019	146,000
Supplies & Materials	567,339	793,244	723,115	786,211	715,500
Other	205,993	171,024	8,263	266,841	281,000
Sub-Total	15,902,985	15,985,083	18,685,873	23,748,424	19,757,634

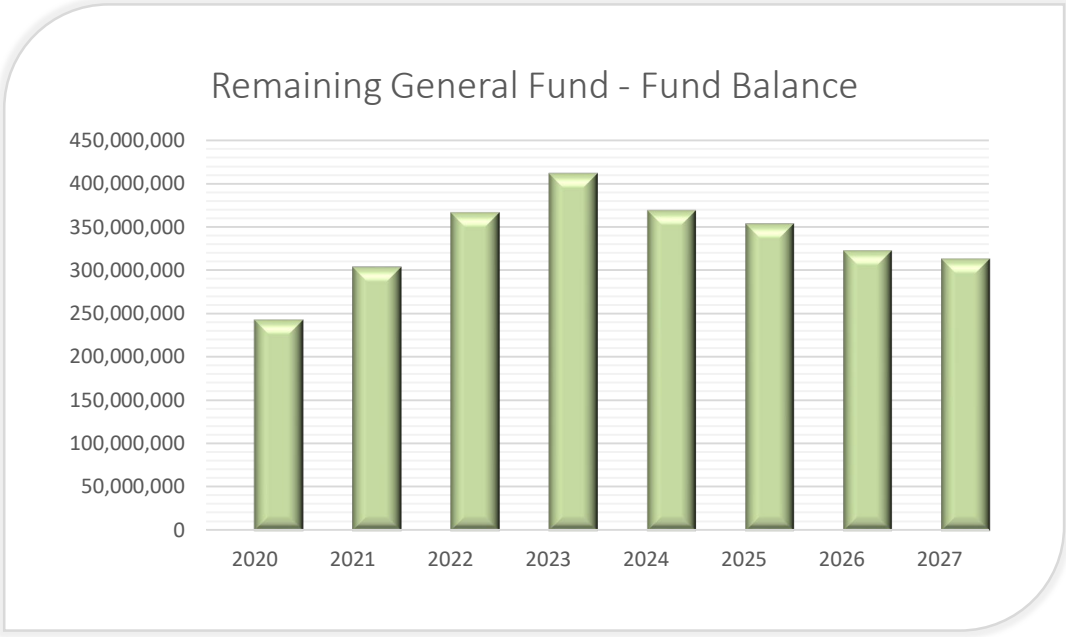
FINANCIAL TRENDS

FUND BALANCE

Fiscal Year	Beginning Fund Balance	General Fund Revenue	Remaining General Fund Expenditures	Transfers	Ending Fund Balance
2028	313,211,891	1,273,493,201	1,272,745,479	-	313,959,613
2027	322,356,360	1,256,571,510	1,261,831,141	(3,884,838)	313,211,891
2026	353,725,409	1,240,747,834	1,268,390,873	(3,726,010)	322,356,360
2025	368,781,216	1,237,873,656	1,249,469,759	(3,459,704)	353,725,409
2024	411,643,192	1,219,880,660	1,259,546,771	(3,195,865)	368,781,216
2023	366,209,039	1,185,333,833	1,137,856,782	(2,042,897)	411,643,192
2022	303,772,501	1,148,671,102	1,085,333,069	(901,496)	366,209,039
2021	243,097,401	1,089,973,714	1,028,532,315	(766,299)	303,772,501
2020	221,469,837	1,084,607,935	1,061,910,739	(1,069,632)	243,097,401

Source: Department of Finance

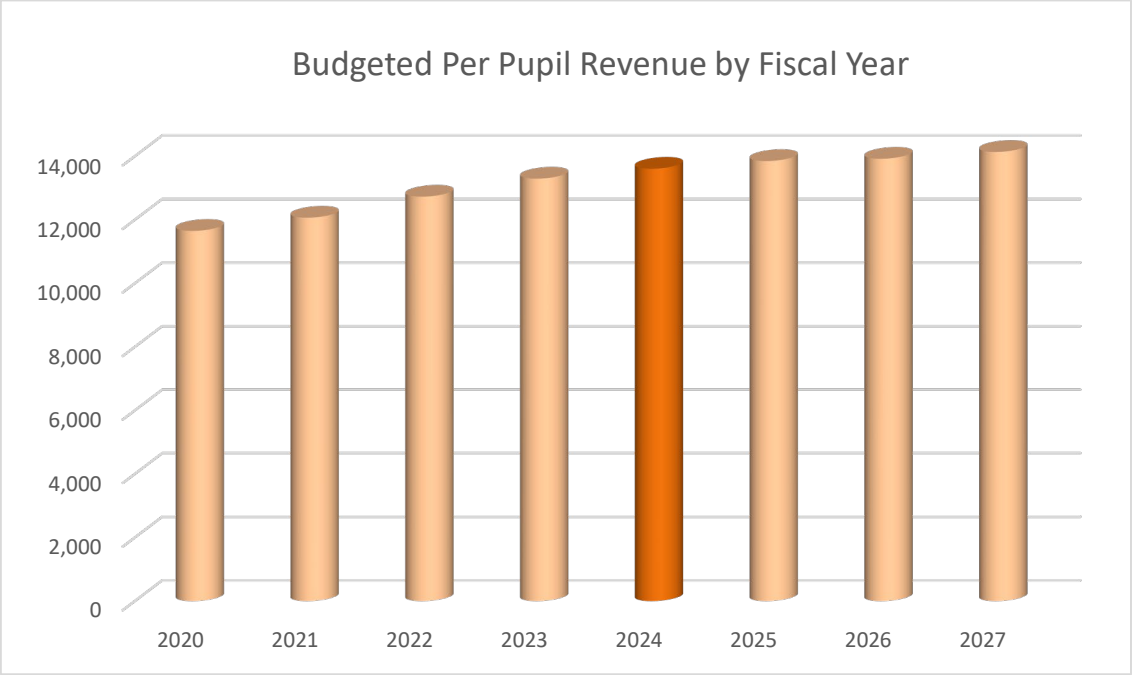
*Other Uses includes other revenue & transfers to other funds



BUDGETED REVENUES PER PUPIL

Fiscal Year	Local Revenue	State Revenue	Federal Revenue	Other Revenue Local	Total
2027	846,043,809	391,485,004	1,000,000	18,042,697	$1,256,571,510
2026	822,699,815	397,206,323	1,000,000	19,841,697	$1,240,747,834
2025	800,305,670	402,429,226	1,000,000	34,138,760	$1,237,873,656
2024	778,661,621	405,372,279	1,000,000	34,846,760	$1,219,880,660
2023	746,398,829	401,472,130	700,000	36,762,874	$1,185,333,833
2022	725,340,080	384,994,469	945,942	37,390,612	$1,148,671,102
2021	696,301,703	377,633,869	933,513	15,104,629	$1,089,973,714
2020	656,990,479	409,630,126	4,504,488	13,482,842	$1,084,607,935

Fiscal Year	Local Revenue	State Revenue	Federal Revenue	Other Revenue Local	Total
2027	9,518	4,404	11	203	$ 14,137
2026	9,231	4,457	11	223	$ 13,922
2025	8,954	4,502	11	382	$ 13,849
2024	8,686	4,522	11	389	$ 13,608
2023	8,372	4,503	8	412	$ 13,296
2022	8,038	4,266	10	414	$ 12,729
2021	7,709	4,181	10	167	$ 12,067
2020	7,058	4,400	48	145	$ 11,651

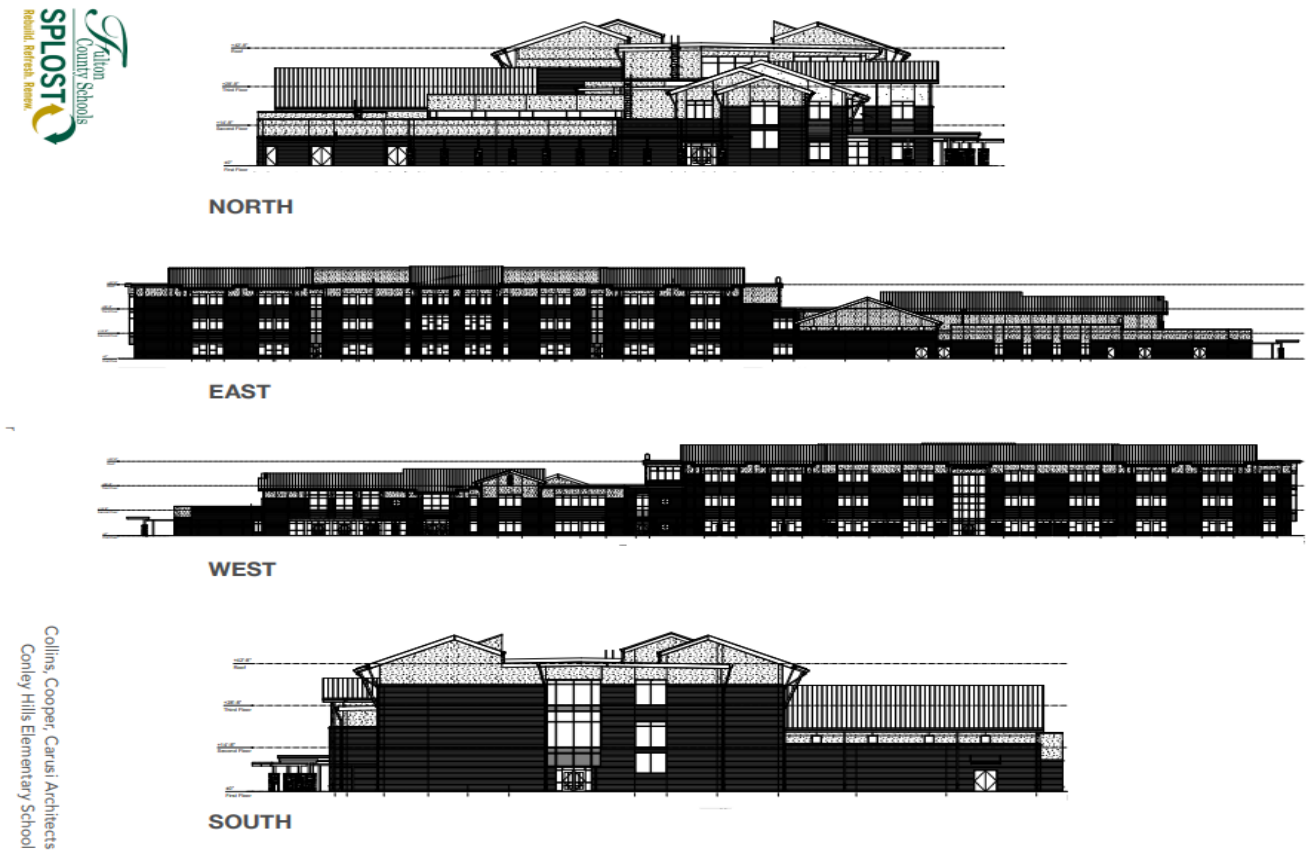


Scope of Work:	**Conley ES – School Replacement**
Project Manager:	**Chad Word**
Project Controls:	**Lucia Santistiban**
Architect-Engineer:	**Collins Cooper Carusi**
Contractor:	**TBD**
Project:	**SR-5009500**
Project Stage:	**Construction Procurement**
Remarks:	
	Project to be complete for a Fall 2025 opening

Project Description:

Conley Hills ES is the multistory school prototype design for Fulton County Schools. This prototype was developed to specifically address the limited availability of large land parcels within the county. The compact plan organization offers the same programmatic spaces and site amenities found in other Fulton County Elementary School prototypes but within the constraints of a smaller footprint.

On this site, the school is organized in a linear north-south direction with K-5 classrooms stacked within the south wing, and core functions to north: Music, Gymnasium, and Cafetorium on grade with Media Center/Administrative Suites stacked at this end of the building. This stacking organization creates a vertical column of core spaces which can be isolated and secured from the classroom spaces for after-schools and community use functions.



Scope of Work:	**Summit Hills ES Major Renovation**
Project Manager:	**Matt Hines**
Project Controls:	**Jitendra Gutha**
Architect-Engineer:	**Foreman Seeley Fountain**
Contractor:	**TBD**
Project:	**LN-5049621**
Project Stage:	**Construction Procurement**
Remarks:	**Project to be complete for a Fall 2024 opening**

Project Description:

Project renovation includes Mechanical and Electrical system upgrades including LED light fixtures in required classrooms and restrooms, replacing emergency generator, and intercom replacement. Finish upgrades include new LVT flooring and new ceilings in corridors and common areas and misc. drywall repair and paint.



Scope of Work:	**Middle College at McClarin HS**
Project Manager:	**Chad Word**
Project Controls:	**Lucia Santistiban**
Architect-Engineer:	**BRPH Architect-Engineers**
Contractor:	**TBD**
Project:	**SR-7801500 and LN-7801621**
Project Stage:	**Construction Procurement**
Remarks:	**Project to be complete for a Fall 2024 opening**

Project Description:

This is a complete renovation of the existing facility that includes full replacement of mechanical and electrical systems . A satellite campus of Atlanta Technical College (ATC) will be included in the renovation. The ATC scope will revolve around CTAE based curriculum in a dual enrollment.



DEBT SERVICE

Governmental Activities – The School System's bonded debt consists of general obligation bonds that are generally callable with interest payable semiannually. Bond proceeds primarily pay for acquiring or constructing capital facilities. The School System had no unused line of credit or outstanding notes from direct borrowings or direct placements related to governmental activities as of June 30, 2022. In the event the School System is unable to make the principal and interest payments using proceeds from the Education Special Purpose Local Option Sales Tax (ESPLOST), the debt will be satisfied from a direct annual ad valorem tax levied upon all taxable property within the School System. Additional security is provided by the State of Georgia Intercept Program which allows for state appropriations entitled to the School System to be transferred to the Debt Service Account Custodian for the payment of debt. General obligation bonds are direct obligations and pledge the full faith and credit of the School System.

The School System has the following long-term debt obligations at June 30, 2022.

2011 Intergovernmental Agreement – City of Union City, Georgia - On August 1, 2011, the School System entered into an intergovernmental agreement with the City of Union City, Georgia to pay the City installments sufficient for the City to pay their debt service on bonds. The bonds, issued in the amount of $35,635,000, are special limited obligation revenue term bonds (federally taxable qualified school construction bonds – direct payment or QSCB) of the City. The QSCB represent a unique opportunity for the District to obtain zero cost financing, which frees up funds for other purposes. The bonds carry an interest rate of 4.73% and are due January 1, 2027. Under the agreement, the School System will pay the City installment payments sufficient to pay the debt service on the bonds. The School System's obligation to make payments is absolute and unconditional. The bonds are being issued for paying a portion of the cost of constructing and equipping a replacement high school for the existing Banneker High School.

Annual debt service requirements to maturity as of June 30, 2022 are as follows:

Fiscal Year Ending	Principal	Interest	Total
2023	$ 23,755,667	$ 1,685,536	$ 4,061,203
2024	$ 23,755,667	$ 1,685,536	$ 4,061,203
2025	$ 23,755,667	$ 1,685,536	$ 4,061,203
2026	$ 23,755,667	$ 1,685,536	$ 4,061,203
2027	$ 23,755,667	$ 1,685,536	$ 4,061,203
Total	$ 118,778,335	$ 8,427,680	$ 20,306,015

Changes in Long-term Debt and obligations - Changes in the School System's long-term obligations consisted of the following for the fiscal year ended June 30, 2022:

	Outstanding June 30, 2021	Additions	Reductions	Outstanding June 30, 2022	Amounts Due in One Year
Governmental Acitivities					
2011 intergovernmental agreement	$ 14,253,997	$ -	$ 2,375,667	$ 11,878,330	$ 2,375,667
Worker's compensation insurance claims	15,459,000	774,843	4,205,843	12,028,000	4,100,000
Other claims and judgements	1,000,319	1,840,800	2,337,119	504,000	504,000
Net OPEB liability	779,381,586	7,760,319	208,190,864	578,951,041	-
Net pension liablity	1,125,485,679	162,774,336	806,278,059	481,981,956	-
Compensated absences	39,707,444	36,000,806	36,433,123	39,275,127	35,347,614
Total Governmental Activities	$ 1,975,288,025	$ 209,151,104	$ 1,059,820,675	$ 1,124,618,454	$ 42,327,281

The 2012 and 2017 SPLOST capital projects funds will retire the intergovernmental agreement. If future special purpose local option sales taxes are not approved, the general fund will retire this obligation. Primarily the general fund retires the workers' compensation insurance claims, other claims and judgments and compensated absences and is used to liquidate pension and OPEB liabilities.

The Legal Debt Margin for fiscal years 2017-2021 are reflected below. As shown, the School System continues to maintain a favorable legal debt margin, affording the opportunity to acquire additional general obligation bonds. For this time period, the district has operated at 0.3 percent to 2.1 percent of its legal debt limit.

Exhibit XVII

Fulton County Board of Education, Georgia
Legal Debt Margin (Unaudited)

	June 30,				
	2017	**2018**	**2019**	**2020**	**2021**
Assessed Value [1]	$30,638,052,593	$36,112,540,909	$35,338,145,073	$37,303,434,077	$41,525,502,246
Legal Debt Margin					
Debt Limit (10% of assessed value) [2]	$3,063,805,259	$3,149,571,244	$3,533,814,507	$3,730,343,408	$4,152,550,225
Debt Applicable to Limit [2]					
General Obligation Bonds and Contractual Obligations	66,276,665	54,095,998	41,390,331	28,124,664	14,253,997
Less: Amount Reserved for Repayment of General Obligation Debt	4,402,869	5,611,047	4,205,299	(305,100)	-
Total debt applicable to limit	61,873,796	48,484,951	37,185,032	28,429,764	14,253,997
Legal Debt Margin	$3,001,931,463	$3,101,086,293	$3,496,629,475	$3,701,913,644	$4,138,296,228
Total Net Debt Applicable to the Limit as a % of the Debt Limit	2.1%	1.6%	1.1%	0.8%	0.3%

Notes

[2] Under Article 9, Section 5, Paragraph 1 of the State of Georgia Constitution, the School System's outstanding general obligation debt should not exceed 10% of the assessed value of the taxable property located within

Data Source

https://www.fultonschools.org/site/handlers/filedownload.ashx?moduleinstanceid=31144&data

Fulton County Tax Commissioner's Office PT32.1 Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES

Impact of Long-term Debt on Current and Future Operations

The School System generally uses the "Pay-as-you-go" method for major purchases.

Impact on Current Operations

The School System's outstanding debt is considerably low compared to its overall legal debt limit, as referenced above. The District is forecasted to continue to have adequate funding to meet its long-term debt repayment requirements, which will not adversely impact the funding of current operations.

Impact on Future Operations

With the SPLOST collections projected to realize year over year revenue gains, which will meet the needs of the Capital Improvement Program (CIP) as well as provide the funds necessary to meet the long-term debt obligations, the School System has positioned itself to continue to meet its long-term debt commitments. As in prior years, the long-term debt will not adversely impact future operations.

Short-term Debt

Article 9, Section 5, Paragraph 5 of the State of Georgia Constitution also authorizes the issuance of short-term debt or loans, which are loans with a maturity date of a year or less, in the form of short-term tax anticipation notes or TANS to fund current operations. TANs are issued in anticipation of future ad valorem tax receipts, which serve as collateral for the TANs. TANs are generally due and payable when the taxes are collected. The conditions for the issuance of such temporary loans are as follows:

- *The amount of short-term debt issued shall not exceed 75 percent of the total gross income from property taxes collected in the preceding year.*
- *Such loans are payable on or before December 31st of the calendar year in which they were issued.*
- *No such loan may be obtained when there is a loan outstanding which was acquired in a prior year.*
- *The total amount of the indebtedness in any calendar year cannot exceed the total anticipated revenue in that calendar year.*

The School System currently has adequate operating funds and fund balance reserves to meet its operational needs. The District does not anticipate the need to issue short-term debt or loans. From time to time, short-term loans are issued as an “other financing source” as a result of deficits in short-term cash flow.



Informational Section

INFORMATIONAL SECTION

This part of the school division's annual budget presents detailed information on past and future budgets, as well as factors that influence the annual budget. The schedules contained herein put the annual budget into context and explain past budget decisions. It also helps reveal the impact of past and current decisions on future budgets and budget results should current trends continue beyond the budget year. All information included in this section is for the General Fund only, unless noted otherwise.

Financial Trends

These schedules contain trend information to help the reader understand how the school division's financial performance and well-being have changed over time.

Property Tax Information

This section includes a variety of information and schedules that are included to help provide the reader with additional information on tax assessments and levies, which is how the School Division receives approximately 63.84% of their revenue.

Enrollment Trends

The single greatest determinant of resource needs for any school is the size of its student enrollment. Spending on personnel services, materials and supplies, and capital infrastructure is often derived directly or indirectly from populations.

Personnel Resources

A significant portion of the school budget is allocated to personnel costs. A good indicator of these costs is personnel resource allocations or staffing levels. Staffing levels can also be an indicator of the school division's commitment to specific programs.

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future for school division's capital improvements.

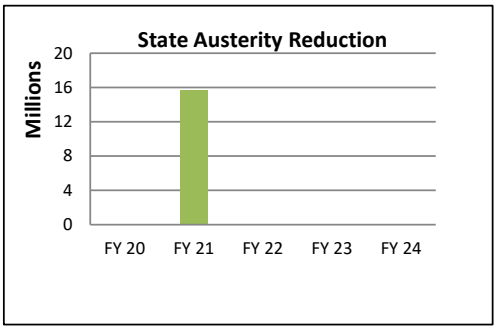
Performance Measures

Performance measurement is a process for determining how well the school division has accomplished its mission through the delivery of programs, services, or processes. Performance measurement systems provide accountability to the citizenry by identifying results and evaluating past resource allocation decisions. Furthermore, performance measurement facilitates future decision-making regarding resource allocation and service delivery options.

Other Useful Information

This section includes a variety of information and schedules that are not included in one of the other sections but prove useful to a stakeholder when reviewing the annual budget.

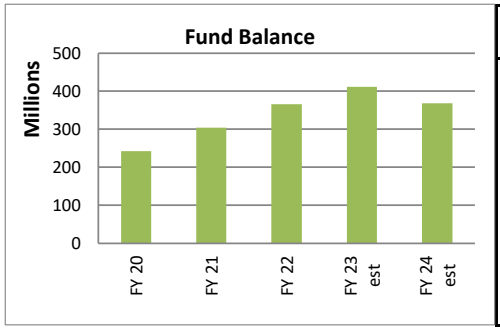
State Austerity - State imposed reduction to Quality Basic Education (QBE) Funding



State Austerity Reduction	
FY 20	$ -
FY 21	$ 15,699,551
FY 22	$ -
FY 23	$ -
FY 24	$ -

Austerity is expected to remain at $0 for FY 24.

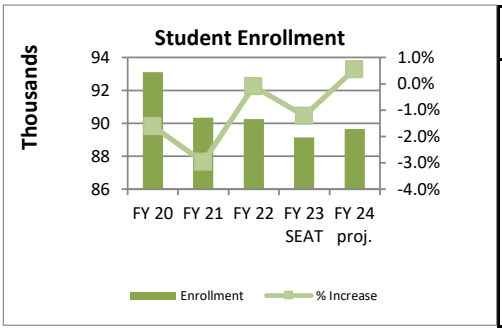
Fund balance - A measurement of available financial resources defined as the difference between total assets and total liabilities.



Fiscal Year	Fund Balance
FY 20	$ 243,097,401
FY 21	$ 303,772,501
FY 22	$ 366,209,039
FY 23 est	$ 411,643,192
FY 24 est	$ 368,781,216

Fulton County Schools has been using its fund balance strategically since FY 14 implementing one-time expenditures when needed to keep the district's fund balance level stable.

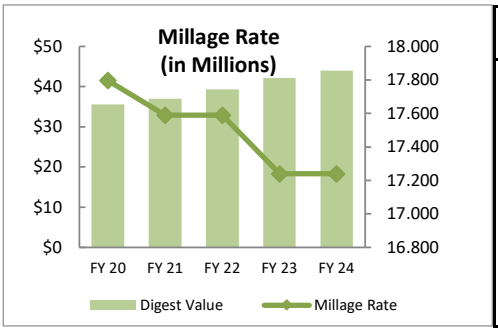
Student Enrollment -The number of students enrolled in Fulton County Schools during an official count or projection



Fiscal Year	Enrollment	% Increase
FY 20	93,091	-1.6%
FY 21	90,328	-3.0%
FY 22	90,242	-0.1%
FY 23 SEAT	89,151	-1.2%
FY 24 proj.	89,646	0.6%

FY 24 forecasted enrollment increased by 495 students as compared to FY 23 SEAT day. SEAT serves as the basis for leveling school budget allocations based on actual enrollment.

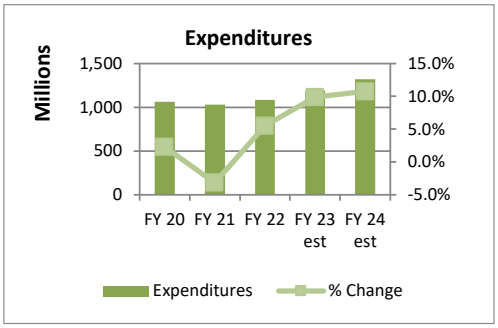
Millage Rate - The tax rate used to calculate ad valorem taxes. One mil equals $1 for every $1000 of taxable property value



Fiscal Year	Millage Rate	Digest Value
FY 20	17.796	$35.6
FY 21	17.590	$37.0
FY 22	17.590	$39.3
FY 23	17.240	$42.1
FY 24	17.240	$44.0

The value of a mill for FY 24 is estimated to be $44.0 million, which increased from FY 23 values of 4.42%. The estimates are based on the Net Digest.

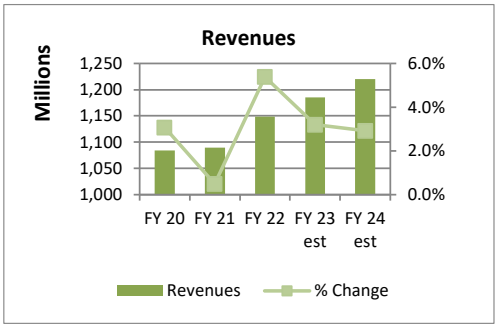
Expenditures - Accounts for total charges incurred, whether paid or unpaid for current expense.



Fiscal Year	Expenditures	% Change
FY 20	$ 1,062,980,371	2.30%
FY 21	$ 1,029,298,614	-3.17%
FY 22	$ 1,086,234,565	5.53%
FY 23 est	$ 1,193,515,968	9.88%
FY 24 est	$ 1,322,093,008	10.77%

The District has been experiencing rising expenditures due to increases in the Teachers Retirement System and Health Insurance costs. In FY 24, expenditures are expected to increase due to proposed salary increases and the rising cost of Health benefits.

Revenues - Accounts for appropriations available for the school district



Fiscal Year	Revenues	% Change
FY 20	$ 1,084,607,935	3.06%
FY 21	$ 1,089,973,714	0.49%
FY 22	$ 1,148,671,102	5.39%
FY 23 est	$ 1,185,333,833	3.19%
FY 24 est	$ 1,219,880,660	2.91%

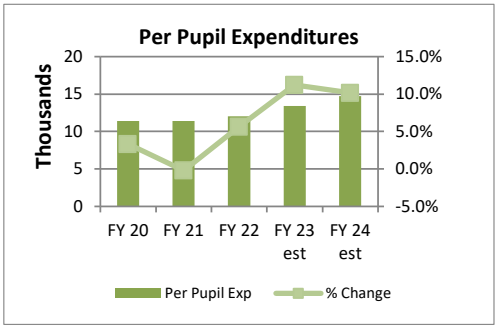
Staffing -Total General Fund positions allocated for schools and departments



Fiscal Year	Staffing	% Change
FY 20	11,467	
FY 21	11,429	-0.34%
FY 22	11,415	-0.12%
FY 23 est	11,329	-0.75%
FY 24 est	11,371	0.37%

Over last few years, the district has seen a decline in staffing. In FY 24, staff is projected to grow by 41 positions or .37%. This growth is primarily at the school level as positions are based on enrollment and the Board approved formula which determines the allocations earned by school.

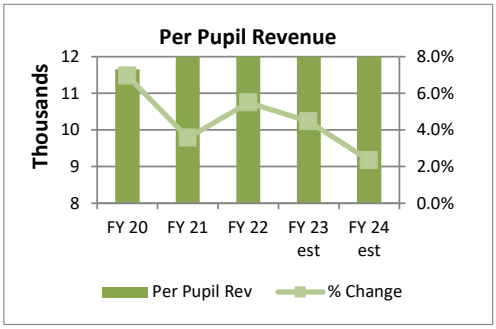
Per Pupil Expenditure - Total General Fund expenditures divided by total enrollment



Fiscal Year	Per Pupil Exp	% Change
FY 20	$11,419	3.35%
FY 21	$11,395	-0.21%
FY 22	$12,037	5.63%
FY 23 est	$13,388	11.22%
FY 24 est	$14,748	10.16%

The per pupil cost represents the average cost of educating a student in Fulton County Schools. With rising cost of Health benefits and compensation, the cost of educating students is consistently increasing.

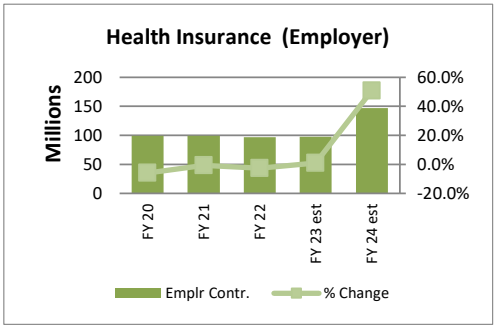
Per Pupil Revenue - Total General Fund revenues divided by total enrollment



Fiscal Year	Per Pupil Rev	% Change
FY 20	$11,651	6.95%
FY 21	$12,067	3.57%
FY 22	$12,729	5.49%
FY 23 est	$13,296	4.45%
FY 24 est	$13,608	2.35%

Per Pupil Revenue has been trending to decrease due to decreasing enrollment. However, for FY 24, the per pupil amount will experience a slight increase due to additional revenue primarily due to the increase in State Health benefit rate for certified employees.

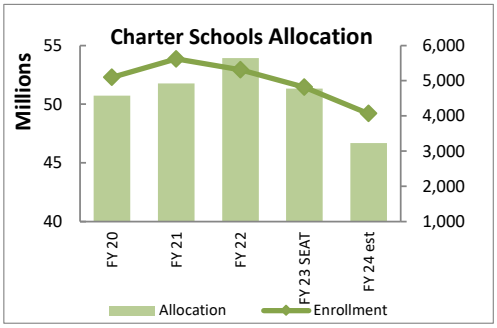
Health Insurance (Employer) - Total district's contribution to the State Health Plan



Fiscal Year	Emplr Contr.	% Change
FY 20	$99,628,872	-5.93%
FY 21	$99,088,113	-0.54%
FY 22	$96,548,067	-2.56%
FY 23 est	$97,519,030	1.01%
FY 24 est	$146,631,034	50.87%

This amount is based on the number of employees who select to participate in the State Health Benefit Plan. It is also dependent on which plan is selected and the premium associated with that plan. Health insurance for the District increased by $49 Million or 50% for FY 24.

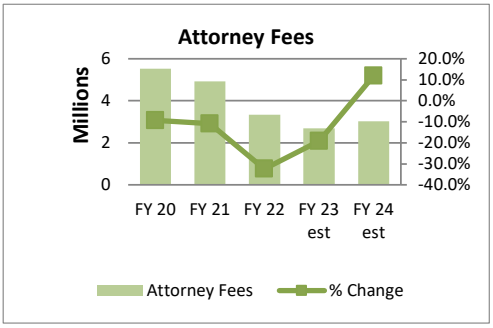
Charter Schools Allocation- Total allocation made to the District Charter Schools



Fiscal Year	Enrollment	Allocation
FY 20	5,099	$50,721,738
FY 21	5,623	$51,772,113
FY 22	5,314	$53,946,417
FY 23 SEAT	4,823	$51,335,943
FY 24 est	4,065	$46,681,494

For FY 24, Rise Grammar and Rise Prep will no longer be a Fulton County District Charter School.

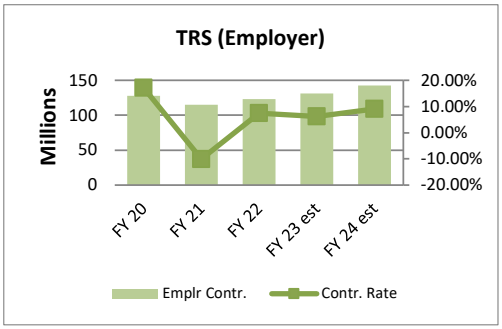
Attorney Fees - Total attorney fees paid by the district



Fiscal Year	Attorney Fees	% Change
FY 20	$5,526,754	-9.25%
FY 21	$4,930,415	-10.79%
FY 22	$3,331,475	-32.43%
FY 23 est	$2,697,000	-19.04%
FY 24 est	$3,016,995	11.86%

The district is strategically finding ways to keep decreasing attorney fees and to keep legal costs down.

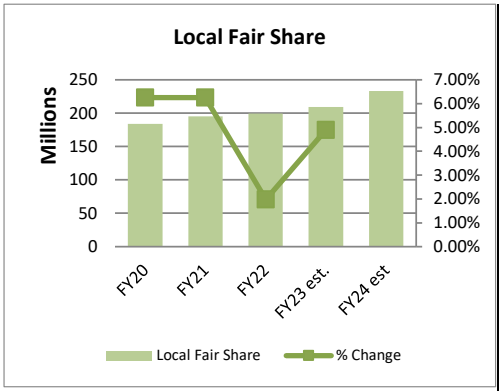
TRS (Employer) - Total district's contribution to the Teacher Retirement System



Fiscal Year	Emplr Contr.	Contr. Rate
FY 20	$127,572,470	17.14%
FY 21	$114,755,153	-10.05%
FY 22	$123,270,787	7.42%
FY 23 est	$130,976,103	6.25%
FY 24 est	$142,796,309	9.02%

The District's contribution to TRS has fluctuated in the last five years. In FY 24, rates are expected to remain as is at 19.98. TRS is forecasted to increase over the next five years.

Local Fair Share



Fiscal Year	Local Fair Share	% Change
FY20	$183,902,995	6.25%
FY21	$195,403,177	6.25%
FY22	$199,270,634	1.98%
FY23 est.	$209,025,606	4.90%
FY24 est	$233,267,058	11.60%

Local Fair Share (LFS) is the amount of funds each school district is required to contribute each fiscal year to participate in the principle state revenue Quality Basic Education (QBE) Program. Local Fair Share is deducted each year from the district's QBE allotment as calculated by the Georgia Department of Education. In FY 24, the LFS will increase approximately 11.60%.

PROPERTY TAX RATES

Property taxes (also called ad valorem taxes) are locally assessed taxes. The Fulton County Appraiser appraises property located in the district, while the district (a local taxing unit) sets tax rates and collects property taxes based on those values.

For FY 2024, the Fulton County Board of Education has tentatively approved a budget based on a millage rate of 17.24 per $1,000 of assessed value.

Fiscal Year	*Tax Year*	*Tax Rate Per $1000 Valuation*	*Property Values (In Millions) Total Market Value*	*Property Values (In Millions) Total Taxable Value*	*Taxes Levied (In Millions)*	*% Of Billed Taxes Collected Within Fiscal Year*	*Actual Collection of Taxes Levied Within the Fiscal Year (in Millions)*
2016	*2015*	*18.502*	*78,739.28*	*29,672.63*	*549.00*	*99%*	*544.75*
2017	*2016*	*18.483*	*81,490.40*	*30,638.05*	*566.28*	*98%*	*557.03*
2018	*2017*	*18.546*	*76,988.53*	*30,478.48*	*565.25*	*100%*	*566.20*
2019	*2018*	*17.796*	*94,556.72*	*35,373.14*	*629.50*	*101%*	*633.20*
2020	*2019*	*17.796*	*103,813.76*	*35,635.86*	*634.18*	*100%*	*634.40*
2021	*2020*	*17.796*	*106,901.33*	*37,007.92*	*658.59*	*96%*	*632.25*
2022	*2021*	*17.590*	*108,671.57*	*37,601.40*	*669.15*	*96%*	*641.56*
2023	*2022*	*17.240*	*118,353.25*	*47,341.30*	*707.91*	*96.%*	*678.65*
2024	*2023*	*17.240*	*132,882.20*	*53,152.88*	*759.06*	*96%*	*734.90*

Property Taxable Values

Fulton County's total taxable digest has ranged from $27 to $53 billion over the past ten years with the value projected to be around 14.5 billion in 2024, which will be an increase from 2023. This will continue the trend of positive gains which began in FY15.

Tax Year 2020			
Principal Taxpayer	Taxable Asses Value[1]	Rank	Percentage of Total Taxable Assessed Value
Development Authority of Fulton County	$ 2,573,699	1	2.95%
Georgia Power	600,340	2	0.69%
Atlanta Development Authority	428,455	3	0.49%
Google Inc.	273,226	4	0.31%
Coca Cola Company	265,042	5	0.30%
AT&T	253,190	6	0.29%
Post Apartment Homes	168,397	7	0.19%
Delta Airlines	162,490	8	0.19%
Twitter Inc.	158,770	9	0.18%
Truist Inc	155,670	10	0.18%
Total Principal Taxpayers	$ 5,039,279		
All Other Taxpayers	82,166,839		94.22%
Total	**$ 87,206,118**		**100.00%**
Notes			
[1] The taxable assessed value excludes the City of Atlanta, which has its own school district.			
[2] The tax year is one year prior to the fiscal year			

Tax Millage Rate

The millage rate of the school system for fiscal year 2023-2024 is 17.24, of which, all are used for the maintenance and operations of the school district.

The current projections for FY24 are based on a 17.240 millage rate.

Tax Levy

A millage rate of 17.240 will levy $759.06 million in taxes for FY24.

Tax Collections

The Tax Office is expected to collect 96% of the taxes billed. However, billing is expected to be 96% of what is levied in FY24 for a total of $734.9 million.

LOCAL TAXES

School divisions do not have taxing authority. Fulton County Schools is financially dependent on funds from the local, state, and federal governments. Fulton County Government collects taxes on real estate, personal property, and other sources and then transfers a portion to Fulton County Schools. The School Board, Superintendent, and cabinet level personnel collaborate to determine funding levels for Fulton County Schools.

County general revenues primarily include real estate taxes, personal property taxes, some other local taxes, and investment income tax. Real estate taxes are collected on taxable residential and commerical property. Personal property taxes are collected on motor vehicles and mobile homes. Other taxable property includes automobiles, timber, and heavy duty equipment. Other local revenues include a portion of the sales tax, license and utility taxes, and vehicle registrations.

TAXABLE ASSESSED VALUE

Tax Year	Residential Property	Commercial Property	Industrial Property	Agricultural Property	Preferential & Conservation Use Property	Utility Property	Motor Vehicles and Mobile Homes	Other Property[2]	Less: Tax Exempt	Total Taxable Assessed Value[1]	Total Direct Tax Rate[3]	Estimated Actual Value	Annual Percentage Change
2012	15,238,257	10,522,668	1,180,184	26,465	85,915	453,328	1,625,374	4	1,548,722	27,583,473	18.502	68,958,683	-2.60%
2013	15,054,489	10,600,600	1,151,965	21,146	93,233	412,790	1,770,447	72	1,592,197	27,512,544	18.502	68,781,360	-0.26%
2014	15,655,302	10,617,563	1,161,287	18,940	68,867	414,058	1,490,221	159	1,654,995	27,771,402	18.502	69,428,505	0.94%
2015	17,113,276	11,449,783	1,375,068	15,925	109,317	450,399	981,445	499	1,823,080	29,672,632	18.502	74,181,580	6.85%
2016	17,625,266	12,453,581	1,267,822	15,149	87,783	478,596	667,017	947	1,958,108	30,655,678	18.483	76,595,131	3.25%
2017	22,319,557	13,841,863	1,403,946	16,092	94,636	457,519	324,274	733	2,369,384	36,111,557	18.546	90,281,352	17.87%
2018	22,146,114	13,389,392	1,356,192	15,620	97,618	457,430	324,274	1,050	2,449,545	35,360,291	17.796	88,432,857	-2.05%
2019	23,951,591	15,144,155	1,437,779	96,302	93,634	510,266	244,778	906	5,889,644	35,613,718	17.590	88,974,417	0.61%
2020	25,132,553	15,103,858	1,562,800	89,609	121,401	529,179	188,860	32,272	5,752,608	37,007,924	17.590	92,519,810	3.98%
2021	27,006,792	15,913,532	2,114,478	98,097	133,636	569,363	141,571	30,029	6,696,851	39,310,649	17.590	98,276,623	6.22%
2022	31,186,334	16,753,279	1,998,715	109,625	132,178	568,309	121,179	28,371	8,732,213	42,165,782	17.240	105,414,455	7.26%

Notes:

[1] All property is assessed at 40% of market value

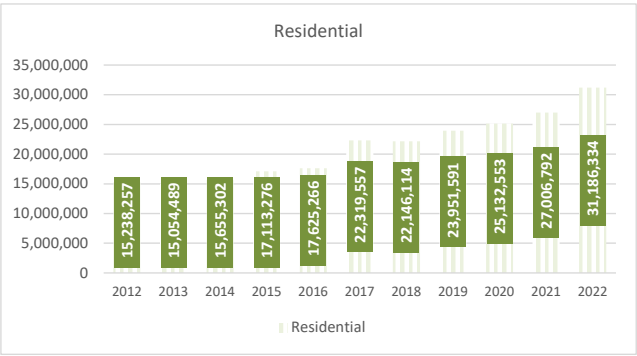
[2] Generally includes timber, heavy equipment and historical property

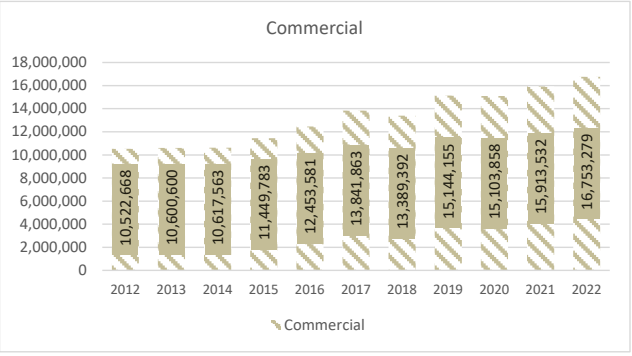
[3] Tax rates expressed in rate per $1,000

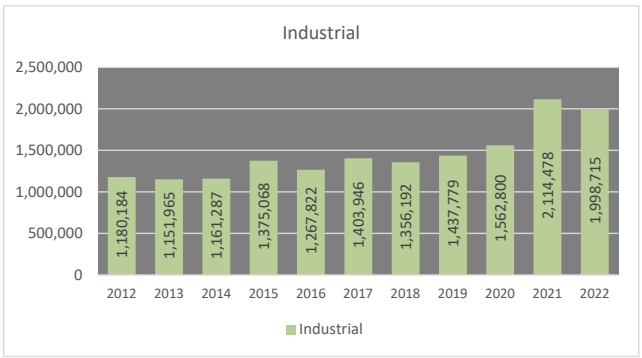
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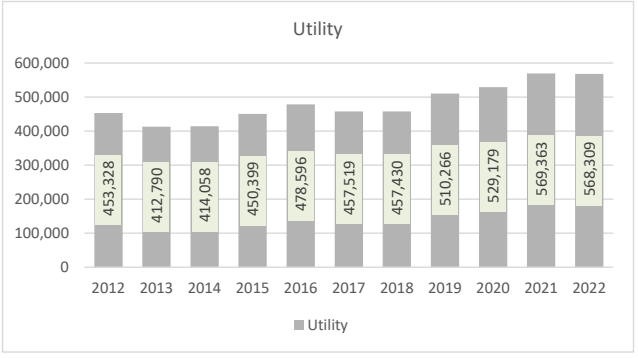
Fulton County Annual Comprehensive Financial Report (ACFR) for FY 2022

Tax Digest Consolidation Summary 2022

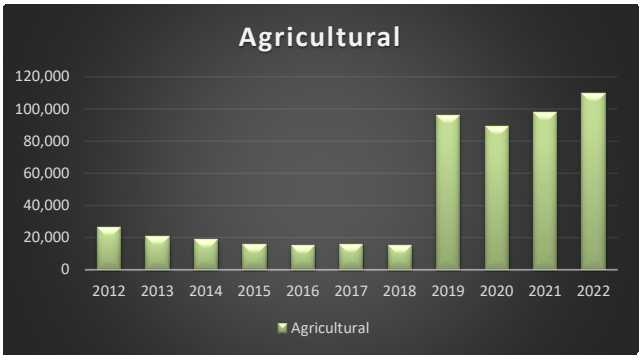




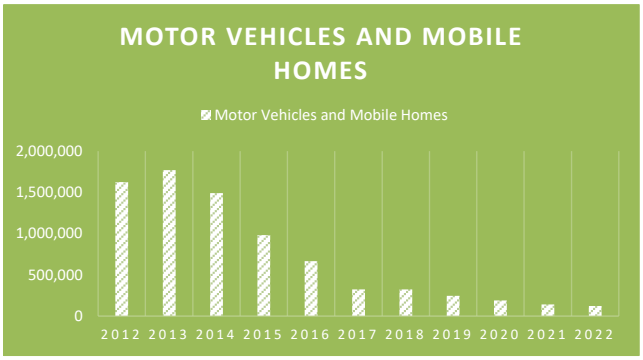


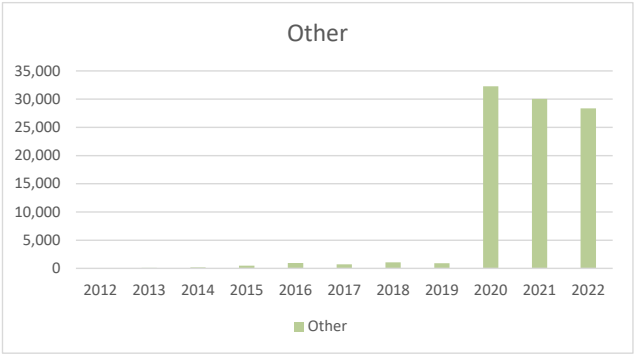


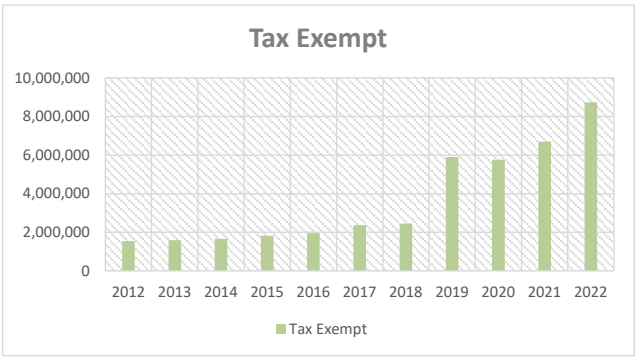
TAXABLE ASSESSED VALUE













Millage Rate Impact on Homesteaded Property

	School	Bond	Combined Millage Rate
Appraised Value	$200,000.00	$200,000.00	
Assessment Ratio	40%	40%	
Assessed Value	$80,000.00	$80,000.00	
Regular Homestead*	(2,000.00)		
Net Assessed Value	**$78,000.00**	**$80,000.00**	
Millage Rate	**17.240**		**17.240**
Total School Taxes	**$ 1,344.72**	$ -	**$ 1,344.72**

* Assume School Homestead Exemption Only

Impact of School Mill Rate Change on a Homestead Valued at $200,000

	School	Bond	Combined Millage Rate
Appraised Value	$200,000.00	$200,000.00	
Assessment Ratio	40%	40%	
Assessed Value	$80,000.00	$80,000.00	
Regular Homestead*	(2,000.00)		
Net Assessed Value	**$78,000.00**	**$80,000.00**	
Millage Rate	**0.000**		**0.000**
Tax Year 2022 Dollar Impact**	**$ -**	**$ -**	**$ -**

* Assume School Homestead Exemption Only

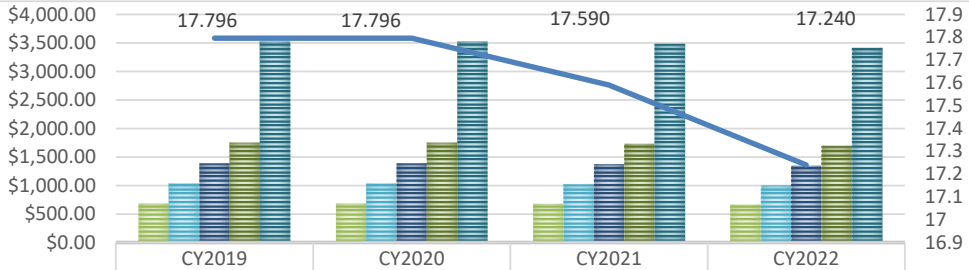
** Assumes no change in Appraised Value

School Millage Rate and Taxes on a Homestead Valued at $200,000

Calendar Year Millage Rate	2019	2020	2021	2022	2023
School Millage Rate	17.796	17.796	17.590	17.240	17.240
Bond Millage Rate	-	-	-	-	-
Combined Millage Rate	**17.796**	**17.796**	**17.59**	**17.240**	**17.240**

Tax on Homestead at $200k	2019	2020	2021	2022	2023
School Taxes	$ 1,388.09	$ 1,388.09	$ 1,372.02	$ 1,344.72	$ 1,344.72
Bond Taxes	$ -	$ -	$ -	$ -	$ -
Combined School Taxes	**$ 1,388.09**	**$ 1,388.09**	**$ 1,372.02**	**$ 1,344.72**	**$ 1,344.72**

School Tax by Fair Market Value with Basic Homestead



	CY2019	CY2020	CY2021	CY2022
$100,000	$676.25	$676.25	$668.42	$655.12
$150,000	$1,032.17	$1,032.17	$1,020.22	$999.92
$200,000	$1,388.09	$1,388.09	$1,372.02	$1,344.72
$300,000	$1,744.01	$1,744.01	$1,723.82	$1,689.52
$500,000	$3,523.61	$3,523.61	$3,482.82	$3,413.52
Millage Rate	17.796	17.796	17.590	17.240

ENROLLMENT TRENDS

STUDENT ENROLLMENT PROJECTION METHODOLGY

The Operational Planning Department uses a modified cohort survival method to forecast future student enrollment. First, the department assumes a natural progression through the grades (e.g., current seventh graders will become next year's eighth graders). Next, the department determines *student yield factors* based on the number of students that certain types of developments traditionally produce. Those factors are then multiplied by the number of estimated new housing units in an area in order to predict the number of additional students generated by new housing. Finally, *mobility factors* are applied to each grade which considers the historic in-and-out migration of students. For instance, some areas may typically see more ninth graders enrolling in school than last year's eighth graders than new housing development alone may predict.

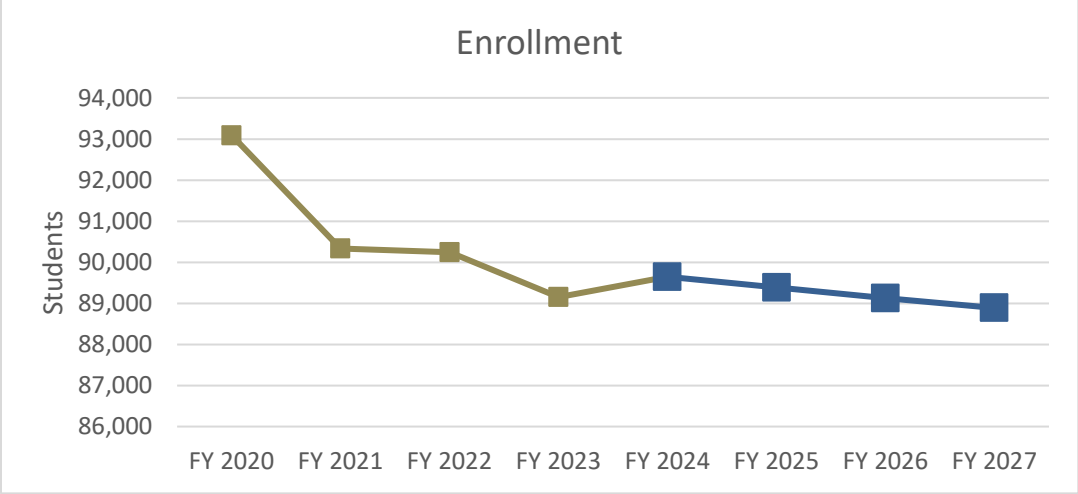
For future kindergarten students, *birth factors* are determined based on current and historical trends in consideration with historic small-area birth data from the state.

Additional factors that go into the enrollment forecast for each school include special programs such as pre-Kindergarten and special education. Planning staff also consider transfers between schools and out-of-district students.

Preliminary forecasts are shared with principals, with an invitation to comment on the numbers. Oftentimes, principals may be aware of future changes within their communities which can aid to further refine the forecast (e.g., an apartment complex may be planning an expansion or renovation). As forecasting is a continual process, planning staff monitor school enrollment throughout the school year, and track development in the county and its fourteen municipalities (excluding the City of Atlanta). Each school's annual forecast is audited to check for elements and factors that may improve future projections.

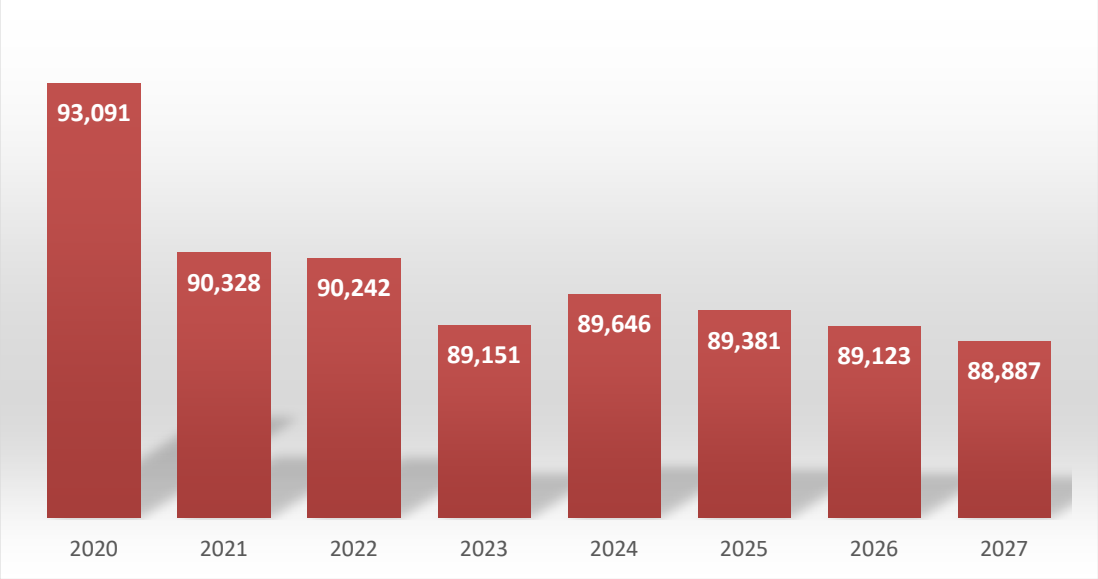
The 2022-23 enrollment count was 89,723 which was 273 more students than the system's projected enrollment of 89,450. More detailed school-by-school analysis shows 46 of 94 schools were accurate within a 3% margin of error and 69 schools within 5%. At Student Enrollment Adjustment Time (SEAT), the enrollment count was 89,151. SEAT serves as the basis for leveling school budget allocations.

STUDENT ENROLLMENT TRENDS



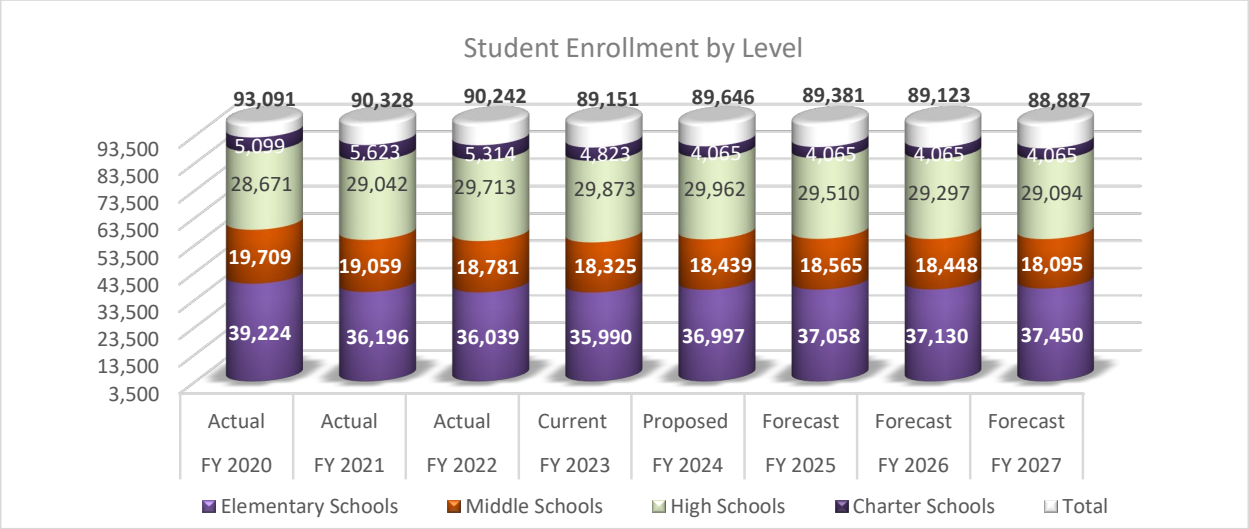
STUDENT ENROLLMENT

Fiscal Year	Method	Enrollment	Increase / (Decrease)	% Increase / (Decrease)
2020	Actual	93,091		
2021	Actual	90,328	-2,763	-2.97%
2022	Actual	90,242	-86	-0.10%
2023	Projected	89,151	-1,091	-1.21%
2024	Budgeted	89,646	495	0.56%
2025	Projection	89,381	-265	-0.30%
2026	Projection	89,123	-258	-0.29%
2027	Projection	88,887	-236	-0.26%



STUDENT ENROLLMENT BY LEVEL

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current	FY 2024 Proposed	FY 2025 Forecast	FY 2026 Forecast	FY 2027 Forecast
Level								
Elementary Schools	39,224	36,196	36,039	35,990	36,997	37,058	37,130	37,450
Middle Schools	19,709	19,059	18,781	18,325	18,439	18,565	18,448	18,095
High Schools	28,671	29,042	29,713	29,873	29,962	29,510	29,297	29,094
Charter Schools	5,099	5,623	5,314	4,823	4,065	4,065	4,065	4,065
Open Campus	388	408	395	140	183	183	183	183
Total	***93,091***	***90,328***	***90,242***	***89,151***	***89,646***	***89,381***	***89,123***	***88,887***



STUDENT ENROLLMENT BY GRADE

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	FY 2025 Forecast	FY 2026 Forecast	FY 2027 Forecast
Grade								
Pre-Kindergarten	1,759	1,619	1,682	1,684	1,846	1,846	1,846	1,846
Kindergarten	5,952	5,074	5,460	5,371	5,765	5,735	5,760	5,744
First	6,236	5,873	5,563	5,839	5,634	5,996	5,971	5,987
Second	6,455	5,992	5,976	5,812	5,955	5,772	6,147	6,122
Third	6,453	6,251	6,120	6,084	5,864	6,009	5,833	6,206
Fourth	6,802	6,334	6,282	6,229	6,184	5,898	6,050	5,874
Fifth	6,896	6,504	6,376	6,384	6,341	6,289	6,010	6,158
Sixth	6,889	6,814	6,603	6,322	6,379	6,295	6,245	5,977
Seventh	7,044	6,766	6,715	6,398	6,435	6,455	6,367	6,338
Eighth	7,032	6,915	6,852	6,844	6,587	6,542	6,563	6,507
Ninth	7,799	7,775	8,201	7,943	7,956	7,793	7,707	7,773
Tenth	7,450	7,643	7,699	7,803	7,782	7,708	7,541	7,494
Eleventh	7,087	7,132	7,303	7,150	7,388	7,514	7,447	7,287
Twelth	6,538	6,857	6,899	6,693	6,793	6,792	6,899	6,837
Self-Contained	2,699	2,779	2,511	2,595	2,737	2,737	2,737	2,737
Total	***93,091***	***90,328***	***90,242***	***89,151***	***89,646***	***89,381***	***89,123***	***88,887***

Source: Information provided by the Student Information Department on actual enrollment during SEAT.

STUDENT ENROLLMENT BY SCHOOL

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	FY 2025 Forecast	FY 2026 Forecast	FY 2027 Forecast
ELEMENTARY SCHOOLS								
Abbotts Hill Elementary	612	574	548	560	584	570	581	598
Alpharetta Elementary	561	497	518	546	525	531	531	542
Asa Hilliard Elementary	526	484	466	457	464	446	430	410
Barnwell Elementary	758	666	663	711	753	825	829	816
Bethune Elementary	610	531	542	488	523	511	506	504
Birmingham Falls Elementary	722	618	735	751	765	764	802	812
Brookview Elementary	485	437	424	408	445	445	450	452
Campbell Elementary	659	624	543	568	722	739	763	789
Cliftondale Elementary	707	660	604	635	678	683	697	732
Cogburn Woods Elementary	861	763	742	735	754	740	703	693
College Park Elementary	627	602	466	457	492	485	477	476
Conley Hills Elementary	534	472	393	386	422	413	416	418
Crabapple Crossing Elementary	730	649	632	637	637	602	614	611
Creek View Elementary	933	884	899	981	826	803	806	825
Dolvin Elementary	756	702	714	721	729	740	734	751
Dunwoody Springs Elementary	529	538	532	524	568	571	567	571
Esther Jackson Elementary	614	537	515	522	545	535	530	543
Evoline C. West Elementary	779	764	751	823	690	729	728	739
Feldwood Elementary	691	647	589	669	698	692	711	728
Findley Oaks Elementary	569	572	556	585	624	644	655	675
Gullatt Elementary	718	697	702	730	752	742	753	734
Hamilton Holmes Elementary	624	590	556	533	635	636	621	617
Hapeville Elementary	624	582	551	507	547	546	543	554
Heards Ferry Elementary	789	716	700	709	703	705	697	710
Hembree Springs Elementary	587	538	484	500	587	576	578	575
Heritage Elementary	488	436	410	440	454	450	431	433
High Point Elementary	666	597	663	668	684	686	681	677
Hillside Elementary	547	517	538	518	533	558	543	543
Ison Springs Elementary	641	558	476	459	467	438	428	402
Lake Forrest Elementary	755	690	652	634	601	581	572	582
Lake Windward Elementary	776	730	715	699	656	647	654	666
Liberty Point Elementary	768	677	712	680	685	653	649	651
Love T. Nolan Elementary	688	676	648	663	721	731	738	737
Manning Oaks Elementary	875	798	720	728	692	696	714	714
Medlock Bridge Elementary	642	598	590	618	639	629	611	601
Mimosa Elementary	725	661	697	648	620	597	571	557
Mountain Park Elementary	822	742	777	781	756	736	724	712
New Prospect Elementary	519	493	505	481	616	605	607	607
Northwood Elementary	677	640	636	636	618	614	627	615
Oakley Elementary	743	686	675	698	708	704	713	728

STUDENT ENROLLMENT BY SCHOOL

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	FY 2025 Forecast	FY 2026 Forecast	FY 2027 Forecast
Ocee Elementary	697	633	612	604	666	661	654	667
Palmetto Elementary	378	344	312	346	437	497	552	613
Parklane Elementary	419	368	312	310	314	300	290	289
Randolph Elementary	573	541	483	490	519	482	471	460
Renaissance Elementary	600	631	603	578	730	741	748	765
River Eve Elementary	591	534	525	549	569	578	582	587
Roswell North Elementary	915	810	866	852	842	845	820	807
S.L. Lewis Elementary	590	510	524	540	549	554	549	557
Seaborn Lee Elementary	486	437	444	464	496	497	513	519
Shakerag Elementary	648	639	621	647	672	688	700	727
Spalding Drive Ch Elementary	384	344	329	348	378	386	400	413
State Bridge Elementary	734	669	676	680	668	656	644	656
Stonewall Tell Elementary	697	677	649	625	563	573	571	576
Summit Hill Elementary	716	605	690	703	711	714	721	707
Sweet Apple Elementary	781	677	794	793	813	813	814	817
Wilson Creek Elementary	801	738	772	782	790	802	811	857
Woodland Charter Elementary	987	965	908	953	994	999	1004	1018
Wolf Creek Elementary	799	803	792	797	735	751	786	802
Vickery Mill Elementary	491	428	414	435	433	418	410	408
Fulton Academy of Virtual Excellenc	0	0	474	0	0	105	105	105
Elementary Schools Sub-Total	**39,224**	**36,196**	**36,039**	**35,990**	**36,997**	**37,058**	**37,130**	**37,450**
MIDDLE SCHOOLS								
Autrey Mill Middle	1362	1295	1245	1259	1226	1219	1218	1182
Bear Creek Middle	1262	1159	1205	1101	987	973	1028	1011
Camp Creek Middle	630	594	582	632	779	811	757	773
Crabapple Middle	911	854	861	862	899	855	888	867
Elkins Pointe Middle	1053	999	968	879	856	847	847	826
Haynes Bridge Middle	683	635	641	611	667	636	646	635
Holcomb Bridge Middle	676	683	651	632	604	620	618	629
Hopewell Middle	1354	1282	1210	1208	1191	1224	1198	1203
Mcnair Middle	878	904	837	883	862	830	824	802
Northwestern Middle	1255	1194	1145	1138	1134	1179	1141	1129
Paul D. West Middle	819	799	816	814	1009	996	968	875
Ridgeview Middle	1072	1077	1064	1002	942	910	911	858
River Trail Middle	1272	1178	1091	1085	1065	1025	1008	1060
Sandtown Middle	992	1018	968	1047	1013	946	955	928
Sandy Springs Middle	908	924	876	831	780	801	815	827
Taylor Road Middle	1341	1264	1232	1242	1221	1229	1192	1133
Webb Bridge Middle	1184	1154	1137	1146	1222	1270	1254	1177
Woodland Middle	814	802	707	762	1044	1032	1012	1003

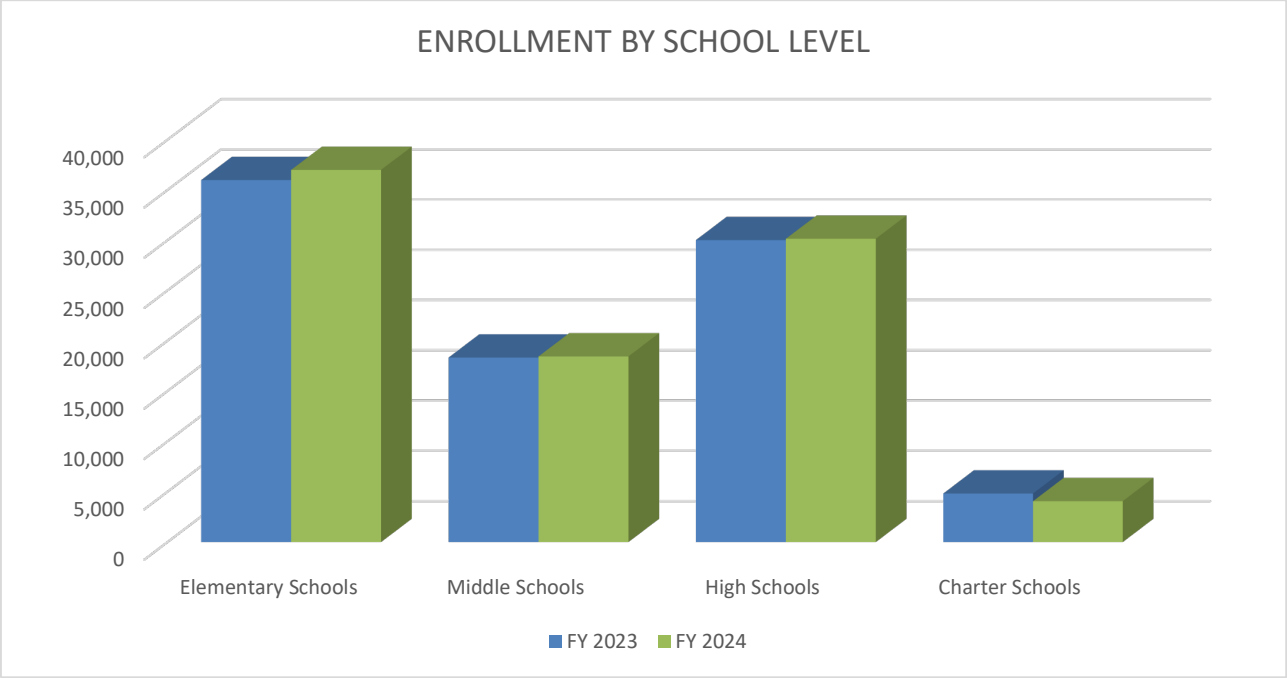
STUDENT ENROLLMENT BY SCHOOL

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	FY 2025 Forecast	FY 2026 Forecast	FY 2027 Forecast
Renaissance Middle	1243	1244	1104	1191	938	927	933	942
Fulton Academy of Virtual Excellenc	0	0	441	0	0	235	235	235
Middle Schools Sub-total	**19,709**	**19,059**	**18,781**	**18,325**	**18,439**	**18,565**	**18,448**	**18,095**
HIGH SCHOOLS								
Alpharetta High	2300	2305	2183	2181	2164	2193	2211	2242
Banneker High	1446	1576	1577	1617	1824	1860	1839	1774
Centennial High	1909	1936	1809	1780	1732	1706	1732	1703
Chattahoochee High	1875	1978	1879	1853	1825	1797	1782	1760
Creekside High	1683	1813	1832	1772	1794	1804	1821	1868
Milton High	2336	2282	2142	2015	1913	1838	1765	1764
North Springs High	1529	1489	1372	1282	1270	1216	1177	1114
Northview High	1756	1808	1776	1662	1599	1579	1503	1519
Riverwood High	1802	1779	1775	1749	1769	1735	1660	1615
Roswell High	2226	2249	2158	2181	2101	2056	1975	1946
Tri-Cities High	1544	1541	1493	1466	1917	1986	2054	2124
Westlake High	2176	2146	2284	2484	1991	2081	2016	1937
Johns Creek High	2102	2117	2002	1918	1886	1833	1833	1823
Langston Hughes High	1900	1981	1981	1935	1907	1934	2053	2076
Cambridge High	2087	2042	1876	1750	1638	1600	1584	1537
Innovation Academy	0	0	877	1148	1450	1450	1450	1450
Global Impact Academy	0	0	320	434	540	540	540	540
Fulton Academy of Virtual Excellenc	0	0	377	646	642	302	302	302
Independence High	243	233	233	140	183	183	183	183
Mcclarin High	145	175	162	0	0	0	0	0
High Schools Sub-total	**29,059**	**29,450**	**30,108**	**30,013**	**30,145**	**29,693**	**29,480**	**29,277**
CHARTER SCHOOLS								
Amana Academy	730	797	777	750	728	728	728	728
KIPP South Fulton Academy	363	418	399	369	396	396	396	396
Hapeville Charter Middle School	514	553	427	0	0	0	0	0
The Main Street Academy	860	878	808	868	846	846	846	846
Hapeville Career Academy	602	718	703	703	780	780	780	780
Chattahoochee Hills Charter	569	542	486	542	529	529	529	529
Rise Grammer School	417	489	527	455	0	0	0	0
Rise Prep School	251	313	359	331	0	0	0	0
Skyview High School	157	216	177	180	213	213	213	213
PEAK Academy	56	75	42	53	59	59	59	59
Fulton Academy of Science and Technology (FAST)	580	624	609	572	514	514	514	514

STUDENT ENROLLMENT BY SCHOOL

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed	FY 2025 Forecast	FY 2026 Forecast	FY 2027 Forecast
Charter Schools Sub-total	**5,099**	**5,623**	**5,314**	**4,823**	**4,065**	**4,065**	**4,065**	**4,065**
Total	***93,091***	***90,328***	***90,242***	***89,151***	***89,646***	***89,381***	***89,123***	***88,887***

Source: Information provided by the Student Information Department on actual enrollment during SEAT.



STUDENT ENROLLMENT BY ETHNICITY/LEARNING ZONE

TOTAL ENROLLMENT

	Zone 1		Zone 2		Zone 3		Zone 4		Zone 5		Zone 6	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
TOTAL STUDENT ENROLLMENT												
Am Ind/Native	15	0.22%	27	0.29%	27	0.21%	31	0.33%	13	0.10%	30	0.20%
Asian	19	0.28%	32	0.34%	42	0.32%	519	5.60%	491	3.73%	5,626	37.69%
Black/Af Am	6,194	90.54%	7,006	75.37%	11,676	88.66%	3,040	32.79%	2,011	15.26%	1,785	11.96%
Hispanic	395	5.77%	1,898	20.42%	1,037	7.87%	2,927	31.57%	3,913	29.70%	1,531	10.26%
Multi-Racial	149	2.18%	201	2.16%	324	2.46%	412	4.44%	594	4.51%	791	5.30%
Native Hawaiian or Other Pacific Islander	2	0.03%	5	0.05%		0.00%	7	0.08%	9	0.07%	9	0.06%
Unknown	30	0.44%	1	0.01%	1	0.01%		0.00%		0.00%		0.00%
White	37	0.54%	126	1.36%	62	0.47%	2,335	25.19%	6,144	46.63%	5,154	34.53%
Total Student Enrollment	6,841	100.00%	9,296	100.00%	13,169	100.00%	9,271	100.00%	13,175	100.00%	14,926	100.00%

	Zone 7		Virtual Schools		Other Schools		Start-up Charter		District Wide	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
TOTAL STUDENT ENROLLMENT										
Am Ind/Native	38	0.22%	6	0.91%	1	0.18%	16	0.34%	204	0.23%
Asian	3,886	23.01%	40	6.09%	33	5.98%	363	7.68%	11,051	12.35%
Black/Af Am	1,885	11.16%	438	66.67%	263	47.64%	3,367	71.20%	37,665	42.08%
Hispanic	2,020	11.96%	59	8.98%	75	13.59%	446	9.43%	14,301	15.98%
Multi-Racial	841	4.98%	48	7.31%	18	3.26%	152	3.21%	3,530	3.94%
Native Hawaiian or Other Pacific Islander	16	0.09%		0.00%		0.00%	2	0.04%	50	0.06%
Unknown	1	0.01%		0.00%		0.00%		0.00%	33	0.04%
White	8,203	48.57%	66	10.05%	162	29.35%	383	8.10%	22,672	25.33%
Total Student Enrollment	16,890	100.00%	657	100.00%	552	100.00%	4,729	100.00%	89,506	100.00%

ESOL ENROLLMENT

	Zone 1		Zone 2		Zone 3		Zone 4		Zone 5		Zone 6	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
ESOL												
Am Ind/Native		0.00%	2	0.26%	4	1.11%	4	0.30%	3	0.17%	2	0.20%
Asian	3	1.64%	9	1.17%	7	1.95%	114	8.50%	60	3.49%	565	57.59%
Black/Af Am	59	32.24%	43	5.58%	46	12.81%	41	3.06%	22	1.28%	16	1.63%
Hispanic	112	61.20%	707	91.82%	300	83.57%	1,115	83.15%	1,543	89.66%	223	22.73%
Multi-Racial		0.00%	1	0.13%		0.00%	2	0.15%	5	0.29%	9	0.92%
Native Hawaiian or Other Pacific Islander		0.00%	2	0.26%		0.00%	1	0.07%	1	0.06%	1	0.10%
Unknown	2	1.09%		0.00%		0.00%		0.00%		0.00%		0.00%
White	7	3.83%	6	0.78%	2	0.56%	64	4.77%	87	5.06%	165	16.82%
Total ESOL	183	100.00%	770	100.00%	359	100.00%	1,341	100.00%	1,721	100.00%	981	100.00%

	Zone 7		Virtual Schools		Other Schools		Start-up Charter		District Wide	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
ESOL										
Am Ind/Native	9	0.89%		0.00%		0.00%	3	1.37%	27	0.41%
Asian	422	41.95%	2	22.22%	1	33.33%	44	20.09%	1,227	18.61%
Black/Af Am	12	1.19%	2	22.22%		0.00%	10	4.57%	251	3.81%
Hispanic	436	43.34%	4	44.44%	2	66.67%	123	56.16%	4,565	69.25%
Multi-Racial	10	0.99%		0.00%		0.00%	1	0.46%	28	0.42%
Native Hawaiian or Other Pacific Islander		0.00%		0.00%		0.00%		0.00%	5	0.08%
Unknown		0.00%		0.00%		0.00%		0.00%	2	0.03%
White	117	11.63%	1	11.11%		0.00%	38	17.35%	487	7.39%
Total ESOL	1,006	100.00%	9	100.00%	3	100.00%	219	100.00%	6,592	100.00%

STUDENT ENROLLMENT BY ETHNICITY/LEARNING ZONE

SPECIAL EDUCATION ENROLLMENT

	Zone 1		Zone 2		Zone 3		Zone 4		Zone 5		Zone 6	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
SPECIAL EDUCATION												
Am Ind/Native		0.00%	2	0.17%	1	0.07%	1	0.09%	1	0.06%	3	0.23%
Asian	2	0.26%	1	0.09%	2	0.14%	31	2.92%	68	3.98%	229	17.49%
Black/Af Am	695	90.61%	931	81.38%	1,303	89.19%	393	37.01%	384	22.50%	258	19.71%
Hispanic	41	5.35%	171	14.95%	103	7.05%	402	37.85%	548	32.10%	197	15.05%
Multi-Racial	16	2.09%	19	1.66%	37	2.53%	42	3.95%	83	4.86%	76	5.81%
Native Hawaiian or Other Pacific Islander		0.00%		0.00%		0.00%		0.00%	1	0.06%	1	0.08%
Unknown	1	0.13%		0.00%	1	0.07%		0.00%		0.00%		0.00%
White	12	1.56%	20	1.75%	14	0.96%	193	18.17%	622	36.44%	545	41.63%
Total Special Education	767	100.00%	1,144	100.00%	1,461	100.00%	1,062	100.00%	1,707	100.00%	1,309	100.00%

	Zone 7		Virtual Schools		Other Schools		Start-up Charter		District Wide	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
SPECIAL EDUCATION										
Am Ind/Native	3	0.18%		0.00%	1	0.44%	4	1.01%	16	0.16%
Asian	190	11.29%	2	2.99%	16	7.02%	10	2.53%	551	5.61%
Black/Af Am	284	16.87%	39	58.21%	116	50.88%	304	76.96%	4,707	47.92%
Hispanic	297	17.65%	7	10.45%	29	12.72%	34	8.61%	1,829	18.62%
Multi-Racial	86	5.11%	12	17.91%	7	3.07%	10	2.53%	388	3.95%
Native Hawaiian or Other Pacific Islander	2	0.12%		0.00%		0.00%		0.00%	4	0.04%
Unknown		0.00%		0.00%		0.00%		0.00%	2	0.02%
White	821	48.78%	7	10.45%	59	25.88%	33	8.35%	2,326	23.68%
Total Special Education	1,683	100.00%	67	100.00%	228	100.00%	395	100.00%	9,823	100.00%

STUDENT ENROLLMENT BY ETHNICITY

	Am Ind/Native		Asian		Black/Af Am		Hispanic		Multi-Racial		Native Hawaiian or	
Learning Zone	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Zone 1	15	0.22%	19	0.28%	6,194	90.54%	395	5.77%	149	2.18%	2	0.03%
Zone 2	27	0.29%	32	0.34%	7,006	75.37%	1,898	20.42%	201	2.16%	5	0.05%
Zone 3	27	0.21%	42	0.32%	11,676	88.66%	1,037	7.87%	324	2.46%		0.00%
Zone 4	31	0.33%	519	5.60%	3,040	32.79%	2,927	31.57%	412	4.44%	7	0.08%
Zone 5	13	0.10%	491	3.73%	2,011	15.26%	3,913	29.70%	594	4.51%	9	0.07%
Zone 6	30	0.20%	5,626	37.69%	1,785	11.96%	1,531	10.26%	791	5.30%	9	0.06%
Zone 7	38	0.22%	3,886	23.01%	1,885	11.16%	2,020	11.96%	841	4.98%	16	0.09%
Virtual Schools	6	0.91%	40	6.09%	438	66.67%	59	8.98%	48	7.31%		0.00%
Other Schools	1	0.18%	33	5.98%	263	47.64%	75	13.59%	18	3.26%		0.00%
Start-up Charter	16	0.34%	363	7.68%	3,367	71.20%	446	9.43%	152	3.21%	2	0.04%

	Unknown		White	
Learning Zone	Number	Percent	Number	Percent
Zone 1	30	0.44%	37	0.54%
Zone 2	1	0.01%	126	1.36%
Zone 3	1	0.01%	62	0.47%
Zone 4		0.00%	2,335	25.19%
Zone 5		0.00%	6,144	46.63%
Zone 6		0.00%	5,154	34.53%
Zone 7	1	0.01%	8,203	48.57%
Virtual Schools		0.00%	66	10.05%
Other Schools		0.00%	162	29.35%
Start-up Charter		0.00%	383	8.10%

Source: Information provided by the Student Information Department on actual enrollment during SEAT for School Year 2022-2023.

PERSONNEL RESOURCES

FULL-TIME EQUIVALENT (FTE) POSITIONS

Personnel Resources

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Proposed
TEACHERS					
Teachers	6,375.38	6,364.51	6,303.65	6,177.12	6,219.08
PreK Teachers	-	-	-	-	-
Guidance Counselors	172.00	177.50	176.00	171.50	172.00
Audiologist	4.00	4.00	4.00	4.00	4.00
Media Specialist	103.00	102.00	104.00	103.00	101.00
Psychologists	41.66	41.66	41.66	41.47	41.07
Social Worker	56.58	58.08	58.08	67.88	67.69
Graduation Coaches	43.00	42.00	45.00	44.00	43.00
Sub-Total Teachers	**6,795.62**	**6,789.75**	**6,732.39**	**6,608.97**	**6,647.84**
SCHOOL SUPPORT					
Principals	106.00	106.00	107.00	105.00	104.00
Assistant Principals	180.00	182.00	182.00	192.00	191.00
Nurses	15.00	17.00	19.00	19.00	19.00
Clinic Aides	106.00	105.00	107.00	105.00	103.00
Paraprofessionals	862.50	853.90	860.60	855.40	884.70
Athletic Director	17.00	16.00	16.00	16.00	16.00
School Police Officers	88.00	87.00	89.00	86.00	85.00
Campus Security Associates	22.00	27.00	27.00	75.00	70.00
Bus Drivers, Aides, & Trainers	905.00	905.00	905.00	895.00	895.00
Custodians	591.00	597.50	606.50	603.50	591.50
Professional Staff	636.99	626.49	637.49	629.19	616.19
School Support	550.11	536.01	529.91	525.66	527.56
Sub-Total School Support	**4,079.60**	**4,058.90**	**4,086.50**	**4,106.75**	**4,102.95**
OTHER POSITIONS					
School Board Members	7.00	7.00	7.00	7.00	7.00
Superintendent, Deputy, & Asst. Superintendents	6.00	5.00	6.00	8.00	8.00
Executive Directors	21.50	20.70	21.70	21.70	20.90
Directors	31.00	33.05	34.05	38.05	43.25
Coordinators	65.86	66.86	69.80	74.50	80.50
Central Office Staff	460.80	447.50	457.50	464.50	460.50
Sub-Total Other Positions	**592.16**	**580.11**	**596.05**	**613.75**	**620.15**
Total Full Time Equivalent Positions	**11,467.38**	**11,428.76**	**11,414.94**	**11,329.47**	**11,370.94**

CURRENT INSTRUCTIONAL STAFFING

ELEMENTARY SCHOOLS

Description	FY 2023 Projected	FY 2024 Proposed	Increase / (Decrease)	% Change
TEACHERS				
General Education Teacher (K-5)	1,618.20	1,635.40	17.20	1.06%
Special Education Teacher	417.00	426.00	9.00	2.16%
Pre-K Teacher	-	-	-	0.00%
EIP Teacher	138.50	153.50	15.00	10.83%
ESOL Teacher	123.00	126.00	3.00	2.44%
Art, Music, and PE Teacher	235.45	240.35	4.90	2.08%
LEAP K-5 Teachers	-	10.00	10.00	0.00%
Teachers - Sub-Total	**2,532.15**	**2,591.25**	**59.10**	**2.33%**
PARAPROFESSIONALS				
PreKindergarten Paraprofessional	5.00	5.00	-	0.00%
Kindergarten Paraprofessional	263.00	276.00	13.00	4.94%
Special Ed. Paraprofessional	190.00	198.00	8.00	4.21%
Instructional Paraprofessional	71.20	71.60	0.40	0.56%
ESOL Paraprofessional	42.00	41.50	(0.50)	-1.19%
LEAP K-5 Paraprofessional	-	13.00	13.00	0.00%
Paraprofessionals Sub-Total	**571.20**	**605.10**	**33.90**	**5.93%**
SUPPORT STAFF				
Instructional Support Teacher	49.50	51.00	1.50	3.03%
IB Coordinator	2.50	2.50	-	0.00%
Curriculum Support Teacher	59.00	59.00	-	0.00%
Guidance Counselor	63.50	64.00	0.50	0.79%
Graduation Coach	-	-	-	0.00%
Social Worker	-	-	-	0.00%
Psychologist	-	-	-	0.00%
Media Ed Tech Instructor	59.00	59.00	-	0.00%
PT/OT/SLP Therapist	65.00	-	(65.00)	-100.00%
RTI/SST Support Teacher	0.10	-	(0.10)	-100.00%
Parent Liaison	12.50	13.50	1.00	8.00%
Nurse	-	-	-	0.00%
School Support - Sub-Total	**311.10**	**249.00**	**(62.10)**	**-19.96%**
SCHOOL ADMINISTRATION				
Principal	59.00	59.00	-	0.00%
Assistant Principal	68.00	69.00	1.00	1.47%
Coordinator - LEAP	-	2.00	2.00	0.00%
School Administration - Sub-Total	**127.00**	**130.00**	**3.00**	**2.36%**

CURRENT INSTRUCTIONAL STAFFING

ELEMENTARY SCHOOLS

Description	FY 2023 Projected	FY 2024 Proposed	Increase / (Decrease)	% Change
PROFESSIONAL STAFF				
Clinic Aide	59.00	59.00	-	0.00%
Professional Assistant	122.00	122.00	-	0.00%
Data Clerk	59.00	59.00	-	0.00%
Media Clerk	59.00	59.00	-	0.00%
Counselor Clerk	-	-	-	0.00%
Registrar	-	-	-	0.00%
Building Custodian	236.50	231.50	(5.00)	-2.11%
Campus Security Associate	2.00	2.00	-	0.00%
Professional Staff - Sub-Total	**537.50**	**532.50**	**(5.00)**	**-0.93%**
Total Full Time Equivalent Positions	**4,078.95**	**4,107.85**	**28.90**	

MIDDLE SCHOOLS

Description	FY 2023 Projected	FY 2024 Proposed	Increase / (Decrease)	% Change
TEACHERS				
General Education (6-8)	761.10	757.00	(4.10)	-0.54%
Special Education	242.00	244.00	2.00	0.83%
TAG	180.00	208.00	28.00	15.56%
ESOL	30.50	33.00	2.50	8.20%
Art, Music, and PE	116.85	116.05	(0.80)	-0.68%
AVID	11.00	11.00	-	0.00%
Remedial	43.80	43.00	(0.80)	-1.83%
Teachers - Sub-Total	**1,385.25**	**1,412.05**	**26.80**	**1.93%**
PARAPROFESSIONALS				
Special Education	46.00	48.00	2.00	4.35%
Instructional (ISS)	19.00	19.00	-	0.00%
ESOL	12.50	12.50	-	0.00%
Paraprofessionals Sub-Total	**77.50**	**79.50**	**2.00**	**2.58%**
SUPPORT STAFF				
Instructional Support (IST)	18.00	18.00	-	0.00%
IB Coordinator	0.50	0.50	-	0.00%
Curriculum Support (CST)	-	-	-	0.00%
Guidance Counselor	29.00	28.00	(1.00)	-3.45%
Graduation Coach	19.00	19.00	-	0.00%
Social Worker	-	-	-	0.00%
Psychologist	-	-	-	0.00%
Media Ed Tech Instructor	19.00	19.00	-	0.00%
PT/OT/SLP Therapist	15.00	-	(15.00)	-100.00%
RTI/SST Support Teacher	-	-	-	0.00%
Parent Liaison	10.00	10.00	-	0.00%
Nurse	-	-	-	0.00%
School Support - Sub-Total	**110.50**	**94.50**	**(16.00)**	**-14.48%**
SCHOOL ADMINISTRATION				
Principal	19.00	19.00	-	0.00%
Assistant Principal	48.00	47.00	(1.00)	-2.08%
Coordinator - LEAP	-	-	-	0.00%
School Administration - Sub-Total	**67.00**	**66.00**	**(1.00)**	**-1.49%**

MIDDLE SCHOOLS

Description	FY 2023 Projected	FY 2024 Proposed	Increase / (Decrease)	% Change
PROFESSIONAL STAFF				
Clinic Aide	19.00	19.00	-	0.00%
Professional Assistant	51.00	50.00	(1.00)	-1.96%
Data Clerk	19.00	19.00	-	0.00%
Media Clerk	19.00	19.00	-	0.00%
Counselor Clerk	19.00	19.00	-	0.00%
Registrar	-	-	-	0.00%
Building Custodian	111.50	111.50	-	0.00%
School Police Officers	19.00	19.00	-	0.00%
Campus Security Associate	19.00	19.00	-	0.00%
Professional Staff - Sub-Total	**276.50**	**275.50**	**(1.00)**	**-0.36%**
Total Full Time Equivalent Positions	**1,916.75**	**1,927.55**	**10.80**	

HIGH SCHOOLS

Description	FY 2023 Projected	FY 2024 Proposed	Increase / (Decrease)	% Change
TEACHERS				
General Education (6-8)	1,267.55	1,266.35	(1.20)	-0.09%
Special Education	413.00	418.00	5.00	1.21%
IB	8.00	8.00	-	0.00%
MAGNET	10.00	10.00	-	0.00%
TAG	89.90	95.90	6.00	6.67%
ESOL	43.00	44.00	1.00	2.33%
Art, Music, and PE	27.25	27.40	0.15	0.55%
AVID	8.00	8.00	-	0.00%
Remedial	43.40	35.80	(7.60)	-17.51%
Teachers - Sub-Total	**1,910.10**	**1,913.45**	**3.35**	**0.18%**
PARAPROFESSIONALS				
Special Education	97.00	96.00	(1.00)	-1.03%
CTI Para	24.00	25.00	1.00	4.17%
Instructional Para	18.20	17.40	(0.80)	-4.40%
Instructional Para (ISS)	17.00	17.00	-	0.00%
PT/OT/SLP Para	10.00	10.00	-	0.00%
ESOL	9.00	9.00	-	0.00%
Paraprofessionals Sub-Total	**175.20**	**174.40**	**(0.80)**	**-0.46%**
SUPPORT STAFF				
Instructional Support Teacher (IST)	31.50	32.00	0.50	1.59%
IB Coordinator	5.00	5.00	-	0.00%
Instructional Coach	2.00	2.00	-	0.00%
Curriculum Support Teacher (CST)	-	-	-	0.00%
Guidance Counselor	71.00	73.00	2.00	2.82%
Graduation Coach	18.00	18.00	-	0.00%
Social Worker	64.00	64.00	-	0.00%
Audiologist	3.00	3.00	-	0.00%
Psychologist	40.00	40.00	-	0.00%
Media Ed Tech Instructor	17.00	17.00	-	0.00%
PT/OT/SLP Therapist	143.06	223.06	80.00	55.92%
RTI/SST Support Teacher	9.50	9.50	-	0.00%
ROTC Instructor	21.00	21.00	-	0.00%
Parent Liaison	12.50	12.50	-	0.00%
Technology Specialist	1.00	1.00	-	0.00%
Nurse	19.00	19.00	-	0.00%
School Support - Sub-Total	**457.56**	**540.06**	**82.50**	**18.03%**

HIGH SCHOOLS

Description	FY 2023 Projected	FY 2024 Proposed	Increase / (Decrease)	% Change
SCHOOL ADMINISTRATION				
Principal	18.00	19.00	1.00	5.56%
Assistant Principal	63.00	64.00	1.00	1.59%
Athletic Director	15.00	15.00	-	0.00%
Coordinator - LEAP	1.00	1.00	-	0.00%
School Administration - Sub-Total	**97.00**	**99.00**	**2.00**	**2.06%**
PROFESSIONAL STAFF				
Bookkeeper	18.00	19.00	1.00	5.56%
Clinic Aide	19.00	19.00	-	0.00%
Professional Assistant	83.00	82.00	(1.00)	-1.20%
Data Clerk	19.00	19.00	-	0.00%
Media Clerk	17.00	17.00	-	0.00%
Counselor Clerk	17.00	18.00	1.00	5.88%
Registrar	-	-	-	0.00%
Building Custodian	191.50	191.50	-	0.00%
School Police Officers	33.00	33.00	-	0.00%
Campus Security Associate	26.00	26.00	-	0.00%
Professional Staff - Sub-Total	**423.50**	**424.50**	**1.00**	**0.24%**
Total Full Time Equivalent Positions	**3,063.36**	**3,151.41**	**88.05**	

Debt Policy

For school districts, bonds are the most common form of long-term debt. Bonds are written promises to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called maturity dates, together with periodic interest at specified rates.

As detailed on the following pages, the School System's long-term debt is primarily in the form of general obligation (GO) bonds. GO bonds are bonds that are secured by the full faith and credit of the levying authority and represent the strongest pledge of the District.

In Georgia, the issuance of bonds must first be approved by a majority of the qualified voters in a countywide referendum held for that purpose. Before incurring bonded debt, the levying authority must provide for the assessment and collection of an annual tax, or debt service mill levy, sufficient to meet the principal and interest payment on the debt within 30 years from incurring the bonded indebtedness. The debt service mill levy is not subject to the School System's 25 mill levy cap. For these reasons, GO bonds have lower interest rates than limited liability bonds, which are bonds that are secured by a particular revenue stream.

The School System believes that inter-period equity is fundamental to public administration and is a major component of accountability. Inter-period equity measures whether current-year citizens received services but shifted the burden for payment of these services to future-year citizens. By adhering to the "debt limitation statutes" in the issuance of debt, which is discussed under the "Legal Debt" section below, the School System continues to make a concerted effort to not shift the debt burden from generation to generation.

In 1997 enabling legislation allowed the School System to present a penny sales tax referendum to the voters for funding specified capital projects and programs within the District. When approved by a majority of the voters, the District is permitted to collect a penny sales tax over the five-year referendum period. In addition to capital projects, the sales tax may also be used for the retirement of principal and interest payment on outstanding general obligation debt of the District. The District has enjoyed great success with the penny sales tax referendums. The current sales tax period will expire in June of 2027. As a result of the success of these sales tax programs, the District has been able to both avoid the issuance of additional debt and make the debt service payments on outstanding debt without a tax increase to the property taxpayers of the District. In fact, the District will be debt free by the year 2027.

Long-term Debt

Governmental Activities

The School System has the following long-term debt payable as of June 30, 2022.

2011 Intergovernmental Agreement – City of Union City, Georgia

On August 1, 2011, the School System entered into an intergovernmental agreement with the City of Union City, Georgia to pay the City installments sufficient for the City to pay their debt service on bonds. The bonds, issued in the amount of $35,635,000, are special limited obligation revenue term bonds (federally taxable qualified school construction bonds – direct payment or QSCB) of the City. The QSCB represent a unique opportunity for the District to obtain zero cost financing, which frees up funds for other purposes. The bonds carry an interest rate of 4.73% and are due January 1, 2027. Under the agreement, the School System will pay the City installment payments sufficient to pay the debt service on the bonds. The School System's obligation to make payments is absolute and unconditional. The bonds are being issued for paying a portion of the cost of constructing and equipping a replacement high school for the existing Banneker High School.

Annual debt service requirements to maturity as of June 30, 2022 are as follows:

2011 Intergovernmental Agreement, City of Union City, Ga			
	Principal	**Interest**	**P + I**
FY2023	2,375,667	1,685,536	4,061,203
FY2024	2,375,667	1,685,536	4,061,203
FY2025	2,375,667	1,685,536	4,061,203
FY 2026	2,375,667	1,685,536	4,061,203
FY2027	2,375,662	1,685,536	4,061,198
Total	**$11,878,330**	**$8,427,680**	**$20,306,010**

Changes in Long-Term Debt

Changes in the School System's long-term obligations consisted of the following for the fiscal year ended June 30, 2022:

	Outstanding 6/30/2021	Additions	Reductions	Outstanding 6/30/2022	Amounts Due in One Year
Government Activities					
2011 intergovernmental agreement	14,253,997	-	2,375,667	11,878,330	2,375,667
Workers'compensation insurance claim	15,459,000	774,843	4,205,843	12,028,000	4,100,000
Other claims and judgements	1,000,319	1,840,800	2,337,119	504,000	504,000
Net OPEB liabilities	779,381,586	7,760,319	208,190,864	578,951,041	-
Net pension liabilities	1,125,485,679	162,774,336	806,278,059	481,981,956	-
Compensated absences	39,707,444	36,000,806	36,433,123	39,275,127	35,347,614
Total Governmental Activities	$ 1,975,288,025	$ 209,151,104	$ 1,059,820,675	$ 1,124,618,454	$ 42,327,281

The 2012, 2017, 2022 and 2027 SPLOST capital projects fund are used to retire the intergovernmental agreement. If future special purpose local option sales taxes are not approved, the general fund will retire this obligation. Primarily the general fund retires the workers' compensation insurance claims, other claims and judgments and compensated absences.

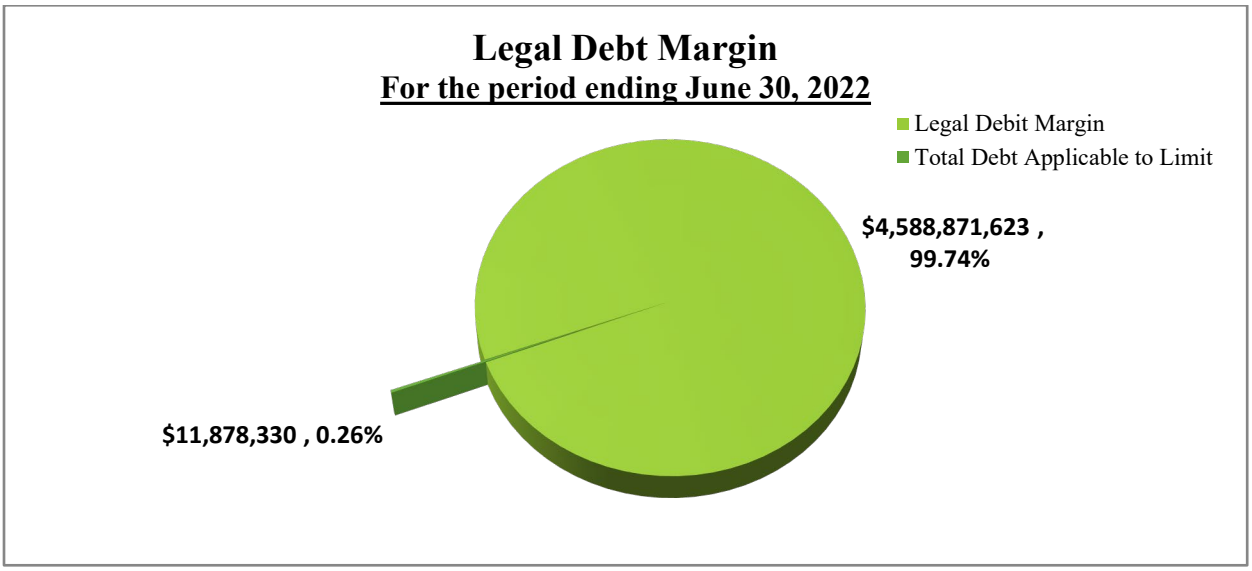
Other Post Employment Benefit

Other Post-Employment Benefits (OPEB) are benefits other than pensions that state or local government employees receive as part of his or her package of retirement benefits. These benefits principally involve health care benefits, but also may include life insurance, disability, legal and other services. Total OPEB liability equals the employer's share of the actuarial present value of projected benefit payments attributed to the past periods of employee service. After additions of $322,483,701 and deductions of $130,854,665, the OPEB liability is $578,951,041.

Legal Debt Margin

The legal debt limitation, in accordance with Article 9, Section 5, Paragraph 1 of the Constitution of the State of Georgia, provides that the amount of long-term indebtedness outstanding at any given time cannot exceed 10 percent of the assessed value of all taxable property located within such county, municipality, or other political subdivision. Temporary loans or short-term debt are not subject to the legal debt limit.

As of June 30, 2022, as reflected on the chart below, the legal debt limit for the School System's long-term debt is $4,600,749,953 or $4.6 billion, which represents 10 percent of the assessed value of property taxable for ad valorem tax purposes. The net long-term debt subject to the limitation of $11,878,330, which is the outstanding obligations, is well below the legal debt limit of $4,600,749,953. The legal debt margin or the net amount of external financing available for the issuance of general obligation bonds at June 30, 2022 is $4,588,871,623. The School System is, therefore, operating at only 0.26 percent of its debt capacity, meaning 99.74 percent of the legal debt limit is available for the issuance of additional general obligation bonds should the need arise. In relation to neighboring school districts, this is a highly favorable position given that surrounding school districts are operating at 25 percent to 45 percent of their debt capacity. This favorable position has all been made possible by the School System's continued effort to adhere to sound fiscal policies regarding the issuance of long-term debt.



The Legal Debt Margin for fiscal years 2018-2022 are reflected below. As shown, the School System continues to maintain a favorable legal debt margin, affording the opportunity to acquire additional general obligation bonds. For this period, the district has operated at 0.26 percent to 1.60 percent of its legal debt limit.

Exhibit XVII

Fulton County Board of Education, Georgia
Legal Debt Margin (Unaudited)
Last Ten Fiscal Years

	June 30,				
	2018	**2019**	**2020**	**2021**	**2022**
Assessed Value [1]	$36,112,540,909	$35,338,145,073	$37,303,434,077	$41,525,502,246	$46,007,499,527
Legal Debt Margin					
Debt Limit (10% of assessed value) [2]	$3,149,571,244	$3,533,814,507	$3,730,343,408	$4,152,550,225	$4,600,749,953
Debt Applicable to Limit [2]					
General Obligation Bonds and Contractual Obligations	54,095,998	41,390,331	28,124,664	14,253,997	11,878,330
Less: Amount Reserved for Repayment of General Obligation Debt	5,611,047	4,205,299	-305,100.00	-	-
Total debt applicable to limit	48,484,951	37,185,032	28,429,764	14,253,997	11,878,330
Legal Debt Margin	$3,101,086,293	$3,496,629,475	$3,701,913,644	$4,138,296,228	$4,588,871,623
Total Net Debt Applicable to the Limit as a % of the Debt Limit	1.60%	1.10%	0.80%	0.30%	0.26%

Notes

[2] Under Article 9, Section 5, Paragraph 1 of the State of Georgia Constitution, the School System's outstanding general obligation debt should not exceed 10% of the assessed value of the taxable property located within the School System.

Data Source

https://www.fultonschools.org/site/handlers/filedownload.ashx?moduleinstanceid=31144&dataid=70605&FileName=FY2021%20Adopted%20Budget.pdf

Fulton County Tax Commissioner's Office PT32.1 Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES

Fulton County Tax Commisioner's Office Digest Billing Reconciliation (consolidation and evaluation of Digest 2021)

Change in Long Term Debt

Impact of Long-term Debt on Current and Future Operations

The School System generally uses the "Pay-as-you-go" method for major purchases.

Impact on Current Operations

The School System's outstanding debt is considerably low compared to its overall legal debt limit, as referenced above. The District is forecasted to continue to have adequate funding to meet its long-term debt repayment requirements, which will not adversely impact the funding of current operations.

Impact on Future Operations

With the SPLOST collections projected to realize year over year revenue gains, which will meet the needs of the Capital Improvement Program (CIP) as well as provide the funds necessary to meet the long-term debt obligations, the School System has positioned itself to continue to meet its long-term debt commitments. As in prior years, the long-term debt will not adversely impact future operations.

Short-term Debt

Article 9, Section 5, Paragraph 5 of the State of Georgia Constitution also authorizes the issuance of short-term debt or loans, which are loans with a maturity date of a year or less, in the form of short-term tax anticipation notes or TANS to fund current operations. TANs are issued in anticipation of future ad valorem tax receipts, which serve as collateral for the TANs. TANs are generally due and payable when the taxes are collected. The conditions for the issuance of such temporary loans are as follows:

- *The amount of short-term debt issued shall not exceed 75 percent of the total gross income from property taxes collected in the preceding year.*
- *Such loans are payable on or before December 31st of the calendar year in which they were issued.*
- *No such loan may be obtained when there is a loan outstanding which was acquired in a prior year.*
- *The total amount of the indebtedness in any calendar year cannot exceed the total anticipated revenue in that calendar year.*

The School System currently has adequate operating funds and fund balance reserves to meet its operational needs. The District does not anticipate the need to issue short-term debt or loans. From time to time, short-term loans are issued as an "other financing source" as a result of deficits in short-term cash flow.

2022-2023 FACTS-AT-A-GLANCE

EMPLOYEES

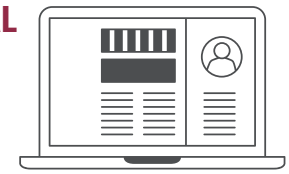
MORE THAN
10,900 FULL-TIME PERSONNEL
MORE THAN
6,900 CERTIFIED PERSONNEL
(those who hold teaching or administrative certifications)

NUMBER OF SCHOOLS



108 TOTAL

- **59** ELEMENTARY SCHOOLS GRADES K-5
  PREKINDERGARTEN AVAILABLE IN SOME SCHOOLS
- **19** MIDDLE SCHOOLS GRADES 6-8
- **18** HIGH SCHOOLS GRADES 9-12
  INCLUDES TWO OPEN CAMPUS HIGH SCHOOLS
- **9** CHARTER SCHOOLS
- **1** FULL-TIME VIRTUAL SCHOOL



SYSTEM-WIDE ENROLLMENT

89,450
(Projected)



DIVERSE STUDENT DEMOGRAPHICS

42%	26%	16%	12%	4%	0.1%	0.2%
BLACK OR AFRICAN AMERICAN	WHITE	HISPANIC	ASIAN	MULTI-RACIAL	PACIFIC ISLANDER	AMERICAN INDIAN

STUDENT NEEDS

18%	9%	11%	44%
TALENTED AND GIFTED LEARNERS	ESOL (ENGLISH TO SPEAKERS OF OTHER LANGUAGES)	SPECIAL EDUCATION	ECONOMICALLY DISADVANTAGED

BOARD OF EDUCATION

Kimberly Dove, *President*
Katha Stuart, *Vice President*
Lillie Pozatek • Katie Gregory
Franchesca Warren • Kristin McCabe
Dr. Michelle Morancie
Mike Looney, Ed.D., *Superintendent*

GEORGIA MILESTONES

Georgia Milestone exams were administered in spring 2022 and public release of the data is expected in the fall. In contrast with low participation rates during the COVID-19 pandemic, FCS achieved over 95% participation in 2022 and foresees the ability to use this data as a new benchmark to compare against future year results.

2021 SAT

Fulton	1128
State	1077
National	1038

2021 ACT

Fulton	25.3
State	22.6
National	20.3



BUDGET

FY23 General Fund Budget
$1,152,099,216

FY23 Cost Per Student
$12,880 (estimated)

FY23 Tax Levy

Maintenance & Operations	17.24
Debt Service	0.00
Total	17.24

Fulton County Schools
Where Students Come First

FULTON COUNTY SCHOOLS
6201 Powers Ferry Road | Atlanta, Georgia 30339
470-254-3200 | www.fultonschools.org
Equal Opportunity Agency. Compliance Coordinator: ***470-254-4585 • TTY 1-800-255-0135***

FultonCoSchools
FultonCountySchools
FultonSchools

PERFORMANCE MEASURES

STANDARDIZED TEST SCORES

GEORGIA MILESTONES ASSESSMENT SYSTEM (Georgia Milestones)

The Georgia Milestones Assessment System (Georgia Milestones) is a comprehensive summative assessment program that measures how well students have learned the knowledge and skills outlines in the state-adopted content standards for English language arts, mathematics, science, and social studies. Students in grades 3 through 8 take an end-of-grade assessment in both English language arts and mathematics. Students in Grades 5 and 8 also take an end-of-grade assessment in science. An end-of-grade assessment in social studies is administered to students in Grade 8 only. End-of-course assessments are administered to high school students enrolled in algebra, American literature, biology, and United States history. Middle school students enrolled in the courses listed above are also required to take the associated end-of-course assessment. Per State Board Rule 160-4-2.13, Statewide Passing Score, end-of-course assessments serve as the final exam for the course and count for 20 percent of the student's final course grade.

Understanding the Scores

Milestones results are reported using four categories of achievement with proficiency as the target: Beginning Learner, Developing Learner, Proficient Learner, and Distinguished Learner. Students in the Beginning Learner level do not yet demonstrate proficiency and need substantial academic support to be prepared for the next grade. Students in the Developing Learner level demonstrate partial proficiency and need additional academic support to ensure success in the next grade. Students in the Proficient Learner level demonstrate proficiency, are prepared for the next grade level, and are considered to be on track for college and career readiness. Students in the Distinguished Learner level demonstrate advanced proficiency, are well-prepared for the next grade level, and are well-prepared for college and career readiness.

Below are the assessment results for Grades 3, 5, and 8 in English Language Arts and Mathematics, Grade 5 and 8 in Science and Grade 8 in Social Studies for Fulton County Schools and the State of Georgia.

Fulton County Schools
GA Milestones – End of Grade Assessment
Spring 2022 Selected Results

		English Language Arts	Mathematics	Science	Social Studies
		% Proficient (Levels 3 & 4)	% Proficient (Levels 3 & 4)	% Proficient (Levels 3 & 4)	% Proficient (Levels 3 & 4)
Grade 3	Fulton	49.0%	55.4%	na	na
	State	36.5%	53.2%	na	na
Grade 5	Fulton	52.9%	46.1%	46.7%	na
	State	41.6%	37.0%	39.3%	na
Grade 8	Fulton	54.3%	44.0%	38.4%	41.6%
	State	40.6%	36.4%	29.0%	37.5%

Below are the assessment results for selected high school courses for Fulton County Schools and the State of Georgia.

Fulton County Schools
GA Milestones – End of Course Assessment
Spring 2022 Selected Results

	American Literature	Algebra	Biology	U.S. History
	% Proficient (Levels 3 & 4)	% Proficient (Levels 3 & 4)	% Proficient (Levels 3 & 4)	% Proficient (Levels 3 & 4)
Fulton	52.8%	46.2%	51.9%	39.7%
State	42.2%	37.6%	45.4%	38.9%

ADVANCED PLACEMENT (AP)

Advanced Placement (AP) is a program in the United States and Canada created by the College Board offering college-level curriculum and examinations to high school students. American colleges often grant placement and course credit to students who obtain high scores above a certain number on the examinations. The AP curriculum for the various subjects is created for the College Board by a panel of experts and college-level educators in each subject.

Fulton County Schools
Advanced Placement exams
2022 Results

	Exams Given	% Passed	% Change from prior Year
Fulton	18,704	68.6%	4.4%
Georgia	150,763	62.4%	na
United States	4,040,855	58.7%	na

ACT

The required portion of the ACT is divided into four multiple choice subject tests: English, mathematics, reading, and science reasoning. Subject test scores range from 1 to 36; all scores are integers. The English, mathematics, and reading tests also have sub-scores ranging from 1 to 18. (The subject score is not the sum of the sub-scores.) The composite score is the average of all four tests.

Fulton County Schools
ACT
2022 Results

	English		Mathematics		Reading		Science		Composite	
	Mean	Change from prior Year	Mean	Change from prior Year	Mean	Change from prior Year	Mean	Change from prior Year	Mean	Change from prior Year
Fulton	22.6	-2.8	22.5	-2.2	23.5	-2.4	22.8	-2.0	23.0	-2.3
Georgia	21.0	-1.1	20.8	-1.1	22.5	-0.9	21.5	-0.9	21.6	-1.0
National	19.0	-0.6	19.3	-0.6	20.4	-0.5	19.9	-0.5	19.8	-0.5

SAT REASONING TEST (THE SAT)

The SAT is an optional assessment given to measure evidence-based reading, writing, and mathematical skills related to successful performance in college. The assessment was redesigned in 2016 to reflect better on what students learn in high school. The total score on the assessment ranges from 400 to 1600 points.

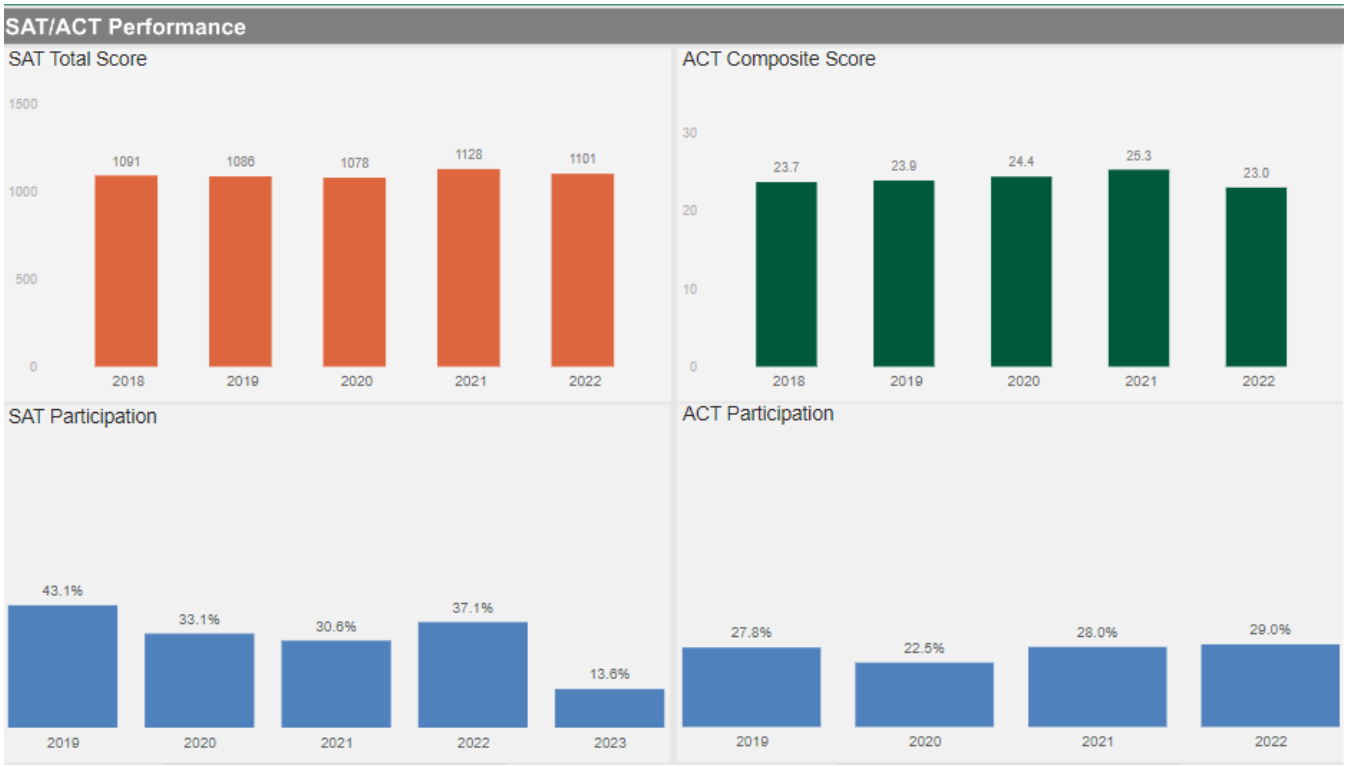
Understanding the Scores

The SAT has two sections – Evidence Based Reading and Writing (EBRW) and Math. Each section is scored within a range of 200 to 800 points, combining for a total of 1600 points.

Fulton County Schools
SAT Reasoning Test
2022 Results

	Mean EBRW Score	Mean Math Score	Total EBRW and Math
Fulton	557	544	1101
Georgia	536	516	1052
National	521	507	1028

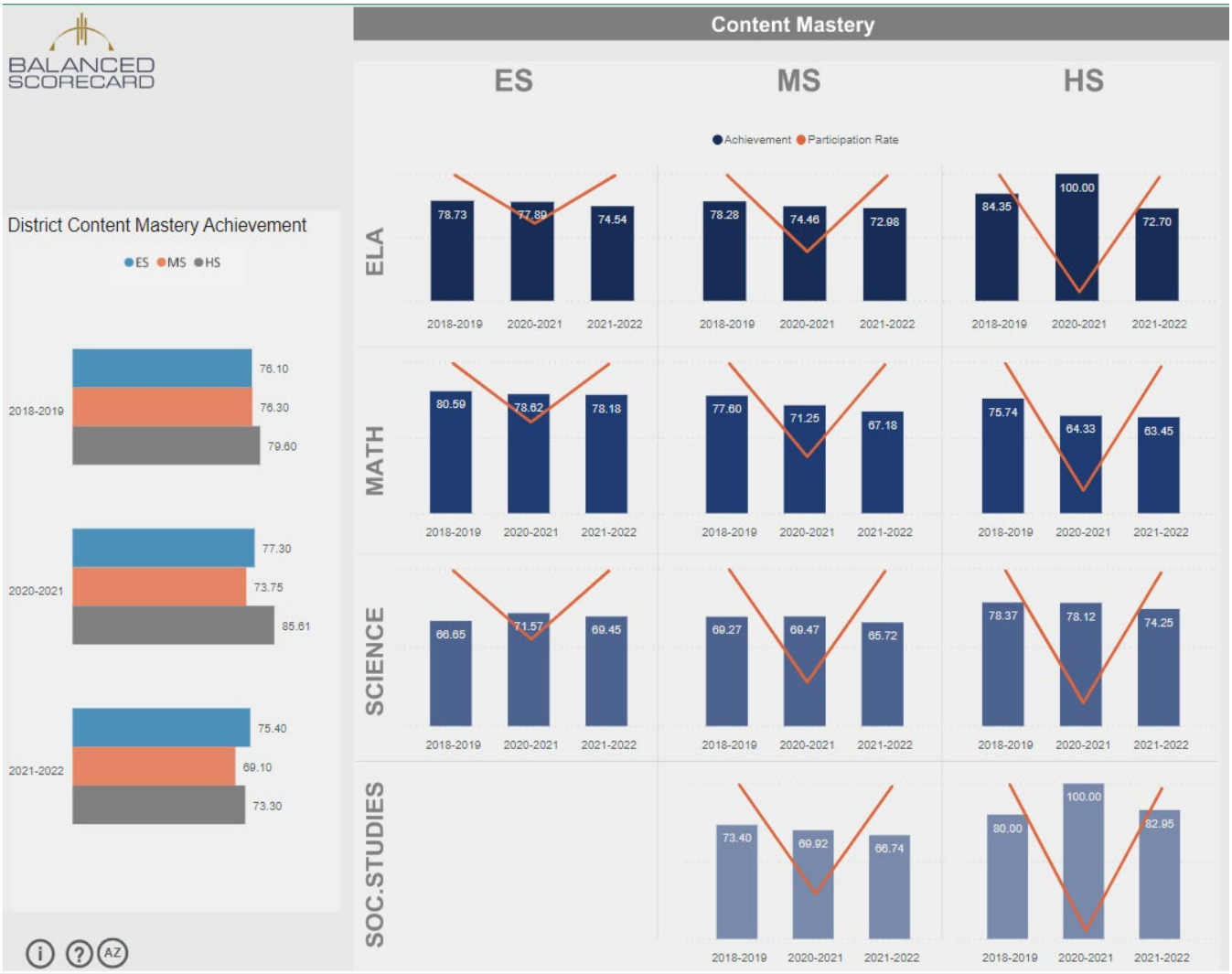
SAT/ACT PERFORMANCE



GRADUATION RATES

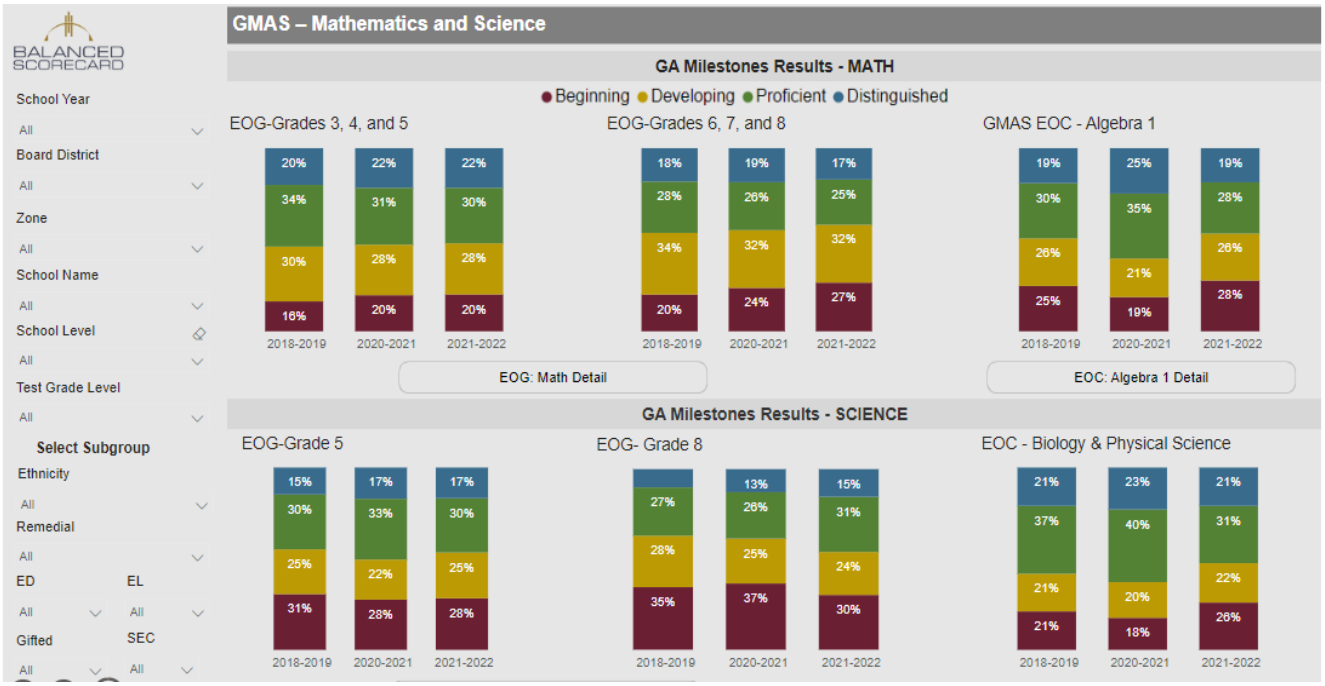


CONTENT MASTERY



GMAS – READING, ELA, SOCIAL STUDIES, MATHEMATICS, AND SCIENCE





FREE AND REDUCED PRICE MEAL ELIGIBILITY

The Free and Reduced Price Meal Benefits Program is a part of the National Child Nutrition Program. This program makes Free or Reduced priced meals available to qualifying households. Qualifications are based on the gross income of all household members and the number of persons living in the house. The Fulton County Nutrition Department uses a sales system that assures every child is treated equally. Students receiving free or reduced price meals are not identified, or singled out in anyway while they are purchasing a meal. Information regarding eligibility is kept strictly confidential. In FY2018, the Georgia Department of Education changed the format in which it shares this information to percentage of participation by .

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
ELEMENATARY SCHOOLS					
Abbotts Hill Elementary	11.26	10.03	7.72	#	12.08
Alpharetta Elementary	14.17	16.12	10.96	5.71	14.17
Asa Hilliard Elementary	*	*	*	*	*
Barnwell Elementary	7.17	5.64	8.40	#	9.82
Bethune Elementary	*	*	*	*	*
Birmingham Falls Elementary	#	#	#	#	#
Brookview Elementary	*	*	*	*	*
Campbell Elementary	*	*	*	*	*
Cliftondale Elementary	64.73	68.10	60.33	37.54	62.40
Cogburn Woods Elementary	10.12	9.79	8.41	5.40	10.26
College Park Elementary	*	*	*	*	*
Conley Hills Elementary	*	*	*	*	*
Crabapple Crossing Elementary	#	#	#	#	#
Creek View Elementary	5.09	5.66	5.33	#	5.64
Dolvin Elementary	9.69	10.09	10.47	#	9.38
Dunwoody Springs Elementary	63.77	64.46	56.61	28.71	64.48
Evoline C. West Elementary	73.56	79.29	68.93	*	*
Feldwood Elementary	*	*	*	*	*
Findley Oaks Elementary	6.08	5.95	#	#	6.26
Gullatt Elementary	*	*	*	*	*
Hamilton E. Holmes Elementary	*	*	*	*	*
Hapeville Elementary	*	*	*	*	*
Heards Ferry Elementary	#	#	#	#	#
Hembree Springs Elementary	45.33	45.99	43.04	16.14	54.05
Heritage Elementary	*	*	*	*	*
High Point Elementary	42.69	42.44	43.56	25.51	48.49
Hillside Elementary	34.54	32.81	25.69	14.23	33.96
Ison Springs Elementary	76.07	72.14	59.81	27.03	73.44
Esther Jackson Elementary	70.13	70.15	64.84	30.34	66.67
Lake Forest Elementary	*	*	*	*	*
Lake Windward Elementary	6.25	5.97	5.73	#	5.19
Seaborn Lee Elementary	*	*	*	*	*
Liberty Point Elementary	*	*	*	*	*
Manning Oaks Elementary	31.43	30.87	27.15	13.51	28.22
Medlock Bridge Elementary	10.15	7.96	9.07	#	11.09
Mimosa Elementary	87.29	91.98	89.21	26.73	81.85

FREE AND REDUCED PRICE MEAL ELIGIBILITY

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Mountain Park Elementary	#	5.86	#	#	5.99
New Prospect Elementary	18.67	18.32	13.36	6.38	15.08
Love T. Nolan Elementary	*	*	*	*	*
Northwood Elementary	22.68	20.09	16.85	6.19	20.56
Oakley Elementary	*	*	*	*	*
Ocee Elementary	12.52	11.77	11.92	6.81	10.13
Palmetto Elementary	*	*	*	*	*
Parklane Elementary	*	*	*	*	*
Randolph Elementary	69.22	70.49	64.91	*	*
Renaissance Elementary	*	*	*	*	*
River Eves Elementary	33.91	33.97	34.07	13.16	27.85
Roswell North Elementary	16.36	15.85	16.12	7.86	10.21
S. L. Lewis Elementary	*	*	*	*	*
Shakerag Elementary	6.00	6.84	6.47	#	6.67
Spalding Drive Elementary	23.40	21.96	21.55	9.28	27.94
State Bridge Crossing Elementary	12.18	11.71	8.95	#	11.23
Stonewall Tell Elementary	53.12	54.19	54.39	32.30	55.93
Summit Hill Elementary	#	#	#	#	#
Sweet Apple Elementary	#	#	#	#	#
Vickery Mill Elementary	77.14	79.17	69.45	31.43	74.44
Wilson Creek Elementary	13.03	10.30	10.75	#	9.69
Wolf Creek Elementary	59.12	58.60	53.68	30.06	54.97
Woodland Elementary	38.71	37.79	33.41	19.15	40.22
MIDDLE SCHOOLS					
Autrey Mill Middle	9.27	9.08	7.95	#	8.65
Bear Creek Middle	73.61	73.77	69.40	*	*
Camp Creek Middle	*	*	*	*	*
Crabapple Middle	13.63	13.58	10.72	7.66	12.86
Elkins Pointe Middle	44.77	43.63	37.78	15.47	43.99
Haynes Bridge Middle	30.45	30.84	23.20	9.74	27.45
Holcomb Bridge Middle	54.63	54.99	50.07	21.12	58.10
Hopewell Middle	13.31	12.57	11.78	5.22	12.68
McNair Middle	*	*	*	*	*
Northwestern Middle	6.62	6.35	#	#	6.65
Paul D. West Middle	*	*	*	*	*
Renaissance Middle	69.88	73.88	67.57	43.51	70.75
Ridgeview Middle	48.58	52.04	47.23	22.22	45.08
River Trail Middle	7.02	6.27	6.23	#	8.82
Sandtown Middle	58.05	59.80	55.71	33.82	56.76
Sandy Springs Middle	60.02	60.24	45.80	28.05	59.44
Taylor Road Middle	11.12	12.03	8.95	#	9.04
Webb Bridge Middle	9.27	10.37	7.35	#	9.46
Woodland Middle	*	*	*	*	*

FREE AND REDUCED PRICE MEAL ELIGIBILITY

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
HIGH SCHOOLS					
Alpharetta High	11.42	10.32	8.41	#	10.63
Banneker High	*	*	*	*	*
Cambridge High	5.26	#	#	#	5.21
Centennial High	33.97	33.58	27.71	11.78	35.01
Chattahoochee High	8.67	10.13	8.30	#	7.88
Creekside High	69.50	72.33	62.97	*	*
Independence High	50.24	38.46	28.74	16.34	33.33
Johns Creek High	9.07	8.15	5.57	#	7.62
Langston Hughes High	67.83	66.94	63.18	37.24	64.66
McClarin High	*	*	*	*	*
North Springs High	46.87	43.61	33.78	18.32	43.06
Northview High	5.74	6.23	6.04	#	7.89
Milton High	11.41	11.83	8.15	#	10.99
Roswell High	22.15	22.80	17.83	9.04	22.94
Riverwood High	34.70	36.23	29.97	13.61	30.40
Tri-Cities High	*	*	*	*	*
Westlake High	47.52	46.83	45.68	24.59	43.36
CHARTER SCHOOLS					
Amana Academy	45.24	41.49	39.74	38.03	30.10
Chattahoochee Hills Charter	32.44	49.28	60.19	51.88	51.61
Fulton Academy of Science and Technology	#	#	#	7.9	8.14
KIPP South Fulton Academy	70.82	73.71	74.64	38.3	60.99
Hapeville Charter Career Academy	86.51	86.18	84.96	85.12	76.27
Hapeville Charter Career Academy	74.65	62.31	75.98	76.25	76.27
Main Street Charter Academy	56.72	66.55	60.19	93.77	90.96
RISE Grammar	40.91	80.60	73.32	37.84	70.05
RISE Prep	37.50	67.69	68.05	35.71	48.42
Skyview High	20.33	91.10	84.85	#	71.54
System Total	**43.92%**	**44.38%**	**42.17%**	**34.75%**	**44.28%**

Notice:

-"*" indicates Free and Reduced Lunch (FRL) percentage is greater than 95%.

-"#" indicates Free and Reduced Lunch (FRL) percentage is less than 5%.

-"NA" indicates does not participate in the FRL program.

CASHFLOW PROJECTIONS

Capital Program V (FY 2018 - FY 2024)

	Current Budget	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Projected	Proposed Total
Receipts										
SPLOST	962,955,643	-	163,059,681	187,817,670	180,478,754	184,825,850	227,945,211	20,295,962	-	$ 964,423,128
State Revenue-Capital Outlay	38,527,387	-	-	-	18,689,247	2,483,458	12,888,434	2,684,463	1,674,771	38,420,372
Federal										-
Other Federal Revenue-Reimburseme	7,968,224	-	787,145	1,577,661	1,583,560	1,587,774	1,589,460	-	-	7,125,600
Other Local Revenue										-
Lost Technology	1,207,070	-	1,200	252,479	327,028	562,267	257,250	58,779	-	1,459,003
Interest Income	8,713,839	-	710,397	2,897,072	2,189,180	135,582	510,901	7,363,259	3,776,178	17,582,569
Total Receipts	**$ 1,019,372,163**	**$ -**	**$ 164,558,423**	**$ 192,544,882**	**$ 203,267,769**	**$ 189,594,932**	**$ 243,191,255**	**$ 30,402,462**	**$ 5,450,949**	**$ 1,029,010,672**
Disbursements										
Construction Disbursements*										
New Schools	119,989,887	364,274	3,747,160	21,307,268	52,351,036	32,982,231	4,243,599	128,118	4,866,201	119,989,887
School Replacements	180,662,822	287,036	6,272,260	32,722,154	18,254,408	42,151,799	13,858,721	4,038,663	63,077,780	180,662,822
Local School Needs	233,875,580	44,453	4,501,755	41,681,813	34,939,179	37,306,884	44,099,030	11,091,505	60,210,962	233,875,580
Project Reserve	21,923,005	-	-	-	-	-	-	-	21,923,005	21,923,005
Non-Construction Disbursements										-
Furniture, Fixtures & Equipment	23,824,195	-	2,698,779	4,481,898	3,235,294	1,388,827	1,676,004	2,702,636	7,640,756	23,824,195
Technology	217,107,941	-	29,015,920	22,834,956	39,326,635	48,427,807	63,462,378	22,065,997	-	225,133,692
Transportation	47,428,065	-	6,139,932	9,814,018	8,023,325	2,865,820	1,922,937	5,904,366	12,757,668	47,428,066
Security	17,907,313	-	1,886,322	4,542,352	2,480,810	3,761,882	1,428,074	3,247,832	560,042	17,907,313
Capital Operations	20,402,746	-	2,640,516	2,891,192	3,778,142	3,233,240	5,398,158	2,056,638	404,860	20,402,746
Innovation Fund	3,000,000	-	-	-	-	640,414	-	808,942	1,550,645	3,000,000
Program Management	20,200,000	-	2,542,066	4,238,225	4,277,438	3,794,959	3,649,581	1,434,333	263,398	20,200,000
Transfer out Debt Service	42,754,971	-	12,131,344	11,229,663	7,266,739	12,127,226	1,100	1,320	-	42,757,391
Program Reserve	48,693,860	-	-	-	-	-	-	-	50,304,199	50,304,199
Debt Service-QSCB Principal Payment	11,878,335	-	2,375,667	2,375,667	2,375,667	2,375,666	2,375,668	-	-	11,878,335
Debt Service-QSCB Interest Expense	8,427,680	-	842,768	1,685,536	1,685,536	1,685,536	1,685,536	842,768	-	8,427,680
Total Disbursements	**$ 1,018,076,401**	**$ 695,764**	**$ 74,794,487**	**$ 159,804,741**	**$ 177,994,209**	**$ 192,742,291**	**$ 143,800,787**	**$ 54,323,117**	**$ 223,559,516**	**$ 1,027,714,911**
Other Financing Sources										
Short Term Note Proceeds	-	-	-	-	-	-	-	-	-	-
Transfer in Borrow from General Fund	695,764	695,764	-	-	-	-	-	-	-	695,764
Other Financing Sources (Uses)										
Short Term Note Repayment	-	-	-	-	-	-	-	-	-	-
Short Term Note Interest Expense	-	-	-	-	-	-	-	-	-	-
General Fund Interest	(24,036)	-	(24,036)	-	-	-	-	-	-	(24,036)
Transfer out Repay General Fund	(695,764)	-	(695,764)	-	-	-	-	-	-	(695,764)
Transfer out to Capital Project	(1,271,727)	-	(1,271,727)	-	-	-	-	-	-	(1,271,727)
Total Financing	**$ (1,295,763)**	**$ 695,764**	**$ (1,991,527)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (1,295,763)**
Excess (Deficiency) of Receipts	$ 1,295,763	0	87,772,409	32,740,141	25,273,560	(3,147,359)	99,390,468	(23,920,655)	(218,108,567)	$ 218,108,564
Over (Under) Disbursements		(695,764)	0	0	0	(3,147,359)	0	(23,920,655)	(218,108,567)	$ (27,763,777)
		(695,764)	87,772,409	32,740,141	25,273,560	(6,294,718)	99,390,468	(47,841,309)	(436,217,134)	190,344,788
Fund Balance - July 1, 20XX		**-**	**-**	**87,772,409**	**120,512,550**	**145,786,110**	**142,638,751**	**242,029,219**	**218,108,564**	
Fund Balance - June 30, 20XX			**$ 87,772,409**	**$ 120,512,550**	**$ 145,786,110**	**$ 142,638,751**	**$ 242,029,219**	**$ 218,108,564**		**$ 218,108,564**

Capital Program VI (FY 2023 - FY 2027)

	Current Budget	FY 2023 Projected	FY 2024 Proposed	FY 2025 Forecast	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast	Proposed Total
Receipts								
SPLOST	$ 1,213,397,340	221,678,418	247,096,561	255,087,160	263,927,321	225,607,881	-	1,213,397,340
Federal								
Other Federal Revenue Reimbursement	8,427,680	1,685,536	1,685,536	1,685,536	1,685,536	1,685,536	-	8,427,680
Other Local Revenue								
Interest Income	3,064,369	2,544,147	6,533,072	8,030,037	6,569,215	4,242,388	69,540	27,988,401
Total Receipts	**$ 1,224,889,389**	**$ 225,908,101**	**$ 255,315,169**	**$ 264,802,733**	**$ 272,182,072**	**$ 231,535,805**	**$ 69,540**	**$ 1,249,813,421**
Disbursements								
Construction Disbursements								
New Schools	-	-	-	-	-	-	-	-
School Replacements	194,000,000	286,963	1,241,188	47,897,704	81,723,356	62,850,788	-	194,000,000
Local School Needs	312,000,000	8,509,069	58,215,796	80,781,255	98,380,608	102,426,685	-	348,313,413
Project Reserve	179,300,000	-	35,746,647	35,746,647	35,746,647	35,746,647	-	142,986,587
Non-Construction Disbursements								
Furniture, Fixtures & Equip.	25,000,000	-	9,800,000	6,542,500	6,832,500	1,825,000	-	25,000,000
Technology	306,807,455	23,740,275	64,113,940	63,586,777	66,099,084	65,214,938	24,052,442	306,807,455
Transportation	27,768,000	-	5,652,000	6,902,000	6,902,000	6,902,000	1,410,000	27,768,000
Security	19,900,000	1,796,393	3,394,427	3,394,428	3,394,428	7,920,324	-	19,900,000
Capital Operations	23,470,023	2,521,378	5,295,080	5,137,880	5,167,980	5,347,704	-	23,470,023
Program Management	21,500,000	2,257,500	4,515,000	4,515,000	4,515,000	5,697,500	-	21,500,000
Program Reserve	94,437,898	-	-	40,205,730	40,205,730	39,350,471	-	119,761,931
Debt Service-QSCB Principal Payment	11,878,335	2,375,667	2,375,667	2,375,667	2,375,667	2,375,667	-	11,878,335
Debt Service-QSCB Interest Expense	8,427,678	1,685,536	1,685,536	1,685,536	1,685,536	1,685,536	-	8,427,678
Total Disbursements	**$ 1,224,489,389**	**$ 43,172,780**	**$ 192,035,280**	**$ 298,771,124**	**$ 353,028,535**	**$ 337,343,259**	**$ 25,462,442**	**$ 1,249,813,421**
Other Financing Sources								
Short Term Note Proceeds	20,000,000	-	-	-	-	-	-	-
Other Financing Uses								
Short Term Note Repayment	20,000,000	-	-	-	-	-	-	-
Short Term Note Int. Expense	400,000	-	-	-	-	-	-	-
General Fund Interest	-	-	-	-	-	-	-	-
Transfer out Repay	-	-	-	-	-	-	-	-
Total Financing	**$ (400,000)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Receipts	400,000	182,735,321	63,279,889	0	0	0	0	
Over (Under) Disbursements	-	0	0	(33,968,391)	(80,846,463)	(105,807,454)	(25,392,902)	
		182,735,321	63,279,889	(33,968,391)	(80,846,463)	(105,807,454)	(25,392,902)	
Fund Balance - July 1, 20XX		**-**	**182,735,321**	**246,015,210**	**212,046,819**	**131,200,356**	**25,392,902**	
Fund Balance - June 30, 20XX		**$ 182,735,321**	**$ 246,015,210**	**$ 212,046,819**	**$ 131,200,356**	**$ 25,392,902**	**$ 0**	

FY2024 School Allotment Guidelines



(Component of the Funding Model)

Provided by: Financial Services Division

TEACHER ALLOCATIONS

Grades / Subjects	Class Size
Regular Kindergarten w/Paraprofessional	22
Regular Grades 1-3	23
Grades 4-5	30
Grades 6-8 (IDT)	30
Grades 9-12	32

Elementary Schools

Pupil/General Ed Classroom Teacher Ratios:

Kindergarten: 22 to 1

Total general education enrollment ÷ 22 = # Teachers (rounded up to the nearest whole)

Grades 1-3: 23 to 1

Total general education enrollment ÷ 23 = # Teachers (each grade level is calculated separately, rounded up to the nearest whole)

Grades 4-5: 30 to 1

Total general education enrollment ÷ 30 = # Teachers (each grade level is calculated separately, rounded up to the nearest whole)

Instructional Paraprofessionals (Teacher Assistants):

School assistants are allocated to kindergarten classes at 1:1

Middle Schools

Pupil/General Ed. Classroom Teacher Ratios:

Grades 6-8 interdisciplinary teachers (IDT): 30 to 1

Total general education enrollment ÷ 30 = # Teachers (rounded to the nearest .50)

Beyond the third TAG teacher, a reduction based on the number of TAG teachers is made to the IDT allocation to offset the impact of the 4-Serve model:

If the # of TAG Teachers > 3, then # TAG teachers - 3 = y. y x 0.50 = the reduction in IDT.

For example: 12.50 TAG teachers - 3 TAG teachers = 9.50

9.50 x 0.50 = 4.75

34.50 teachers before adjustment - 4.75 = 29.74 interdisciplinary teachers

TEACHER ALLOCATIONS

Connections Unit Allocations:

Each middle school receives a base allocation of 10 Connections teachers**,** which covers 2.00 CTAE (*non-flexible*), PE, and the basic connections curriculum programs in Fulton County middle schools.

Grade level with the highest enrollment plus 1/3 of self-contained will be used to calculate the connection allocation.

Highest enrollment + 1/3 SC ÷ 30 = Connection Allocation (rounded up to nearest whole)

High Schools

Pupil/General Ed. Classroom Teacher Ratios:

Grades 9-12: 32 to 1

Total general education enrollment X 6 ÷ 5 ÷ 32 = # Teachers (rounded to the nearest .5)

High School general education total teacher allocation will be offset by one teacher to add an Athletic Director (AD) position. (Only high schools that offer a Georgia High School Association (GHSA) program)

Zone Superintendents and Principals should closely monitor the enrollment changes and the master schedule for each high school to make the appropriate adjustments to the high school teaching allocations based on various factors such as smaller AP classes, maximum class size, etc.

SUPPORT STAFF

NON-FLEXIBLE

Position	Elementary	Middle	High
Principal	1 per school	1 per school	1 per school
Asst. Principal	1 – 749 = 1.00 750 – 1499 = 2.00 1500 + = 3.00	1 – 499 = 1.00 500 – 999 = 2.00 1000 – 1499 = 3.00 1500 – 1999 = 4.00 2000 + = 5.00	1 – 550 = 1.00 551 – 1100 = 2.00 1101 – 1619 = 3.00 1620 – 2499 = 4.00 2500 – 2999 = 5.00 3000 + = 6.00
Bookkeeper	N/A	N/A	1 per school
Campus Security Associate (CSA)	Based upon disciplinary incidents, criminal incidents in the school, and criminal incidents in the community.	Based upon disciplinary incidents, criminal incidents in the school, and criminal incidents in the community. ***Minimum 1 per school***	Based upon disciplinary incidents, criminal incidents in the school, and criminal incidents in the community. ***Minimum 1 per school***
Clinic Aide	1 per school	1 per school	1 per school
CST	1 per school		
Data Clerk	1 per school	1 per school	1 per school
Media Ed Tech Instructor	1 per school	1 per school	1 per school
School Police Officer		1 per school	2 per school
PAIII	1 per school	1 per school	1 per school (flexible)
*Athletic Director (AD) *(Only high schools that offer a GHSA program)*			1 per school
School Nurse			1 per school
RTI/504 Support (HS)			.50 per school

SUPPORT STAFF

FLEXIBLE

Position	Elementary	Middle	High
Counselor	Base = 1.00 750 - 999 = 1.50 1000 – 1249 = 2.00 1250 + = 2.50	1 – 999 = 1.00 1000 – 1499 = 2.00 1500 – 1999 = 2.50 2000 + = 3.00	1 – 749 = 1.00 750 – 1249 = 2.00 1250 – 1499 = 3.00 1500 – 1874 = 4.00 1875 – 2249 = 5.00 2250 + = 6.00
Custodian	1/30,000 sq. ft. Base of 3.50	1/30,000 sq. ft. Base of 3.50	1/30,000 sq. ft. Base of 3.50 *1 stadium Custodian*
Counselor Clerk		1 per school	1 per school
Graduation Coach		1 per school	1 per school
ISS		1 non-certified	1 non-certified
Media Paraprofessional	1 per school	1 per school	1 per school
PAII/ 190 day	1 – 799 = 1.00 800 – 1199 = 2.00 1200 – 1599 = 3.00 1600 - 1999 = 4.00	1 – 999 = 1.00 1000 – 1199 = 2.00 1200 – 1699 = 3.00 1700 - 2199 = 4.00	1 – 999 = 2.00 1000 – 1649 = 3.00 1650 – 2299 = 4.00 2300 – 2949 = 5.00 2950 – 3599 = 6.00 3600 - 4299 = 7.00
Virtual Lab Para			1 per school

SPECIAL PROGRAMS - PERSONNEL

NON-FLEXIBLE

Positions	Allotment Formula	
Adaptive Art (All)	Based on the number of self-contained special education classes in a school	
	1 SC	.05 Teacher
	2 SC	.10 Teacher
	3 or 4 SC	.15 Teacher
	5 or more SC	.20 Teacher per day (the teacher is at the school)
Adaptive PE (All)	Based on the Adaptive PE services in the student's IEP.	
Art Teachers (ES)	**# of Classes**	**# of Teachers**
	12 – 17 classes:	.60 Teacher
	18 – 23 classes:	.80 Teacher
	24 – 29 classes:	1.00 Teacher
	30 – 35 classes:	1.20 Teachers
	36 – 41 classes:	1.40 Teachers
	42 – 47 classes:	1.60 Teachers
	48 – 53 classes:	1.80 Teachers
	54 – 59 classes:	2.00 Teachers
	Every 6 sections/classes above 30 earns an additional .20 allocation. Gen. Ed classes with a cushion of 5 or less add homeroom. Program Manager may make reasonable adjustments with appropriate approval from CAO and CFO. *Art add five .20 allocations for support teachers (FAST)*	
AVID Teachers (MS/HS)	Limit MS/HS positions to a 1.00 allocation.	
Career Technology Intervention (CTI) Teachers and Paras (HS)	**# of CTI Students**	**# of CTI Teacher/CTI Para**
	35 students	1.00 CTI Teacher
	46 students	1.00 CTI Teacher/1.00 CTI Para
	57 students	1.00 CTI Teacher/2.00 CTI Paras
	70 students	2.00 CTI Teachers
	81 students	2.00 CTI Teachers/1.00 CTI Para
	92 students	2.00 CTI Teachers/2.00 CTI Paras
EIP Teachers (ES)	**# of Segments Earned**	**# of Teachers**
	0 – 42	.50 Teacher
	43 -84	1.00 Teacher
	85 -126	1.50 Teachers
	127 – 168	2.00 Teachers
	169 – 210	2.50 Teachers
	211 – 252	3.00 Teachers
	EIP teacher allotments are calculated using FTE segments as reported to the state in March (x1) and October (x2). Every 84 segments earned through a rigorous student identification process acquires one teacher.	
ESOL Teachers and Assistants (All)	Allocations based on needs assessments to serve K-12 qualifying Limited English Proficient students.	

SPECIAL PROGRAMS - PERSONNEL

NON-FLEXIBLE

Positions	Allotment Formula	
General Music /Chorus Teachers (ES)	**# of Classes**	**# of Teachers**
	12 – 17 classes:	.60 Teacher
	18 – 23 classes:	.80 Teacher
	24 – 29 classes:	1.00 Teacher
	30 – 35 classes:	1.20 Teachers
	36 – 41 classes:	1.40 Teachers
	42 – 47 classes:	1.60 Teachers
	48 – 53 classes:	1.80 Teachers
	54 – 59 classes:	2.00 Teachers
	Every 6 sections/classes above 30 earn an additional .20 allocation. Gen. Ed classes with a cushion of 5 or less add homeroom. Program Manager may make reasonable adjustments with appropriate approval from CAO and CFO. *General Music/Chorus add five .20 allocations for support teachers (FAST)*	
IB Teachers (All)	PYP schools receive a 1.0 Foreign Language teacher once they have achieved IB Candidate status.	
IB Coordinator (All)	The IB Program is a combination of Primary years, Middle years, and Diploma program. IB primary years serve K-5, middle years serve grades 6th-10th, and the diploma programs serve grades 11th-12th. All IB programs are required to have a school level program coordinator. PYP and MYP programs will be allocated .50 for the school level coordinator, and DP programs will be allocated a 1.00 for the school level coordinator. *Allocations are for schools that have met the requirements for the IB program.	
Instructional Support Teachers (All)	IST allocations are assigned to schools using a weighted formula that evaluates five criteria to determine the level of support required: current number of IEPs in the building, number of initial evaluations completed in the previous year, number of reevaluations completed in the previous year, number of GAA portfolios, and the number of SEC program classes in the building. Each criterion is assigned a point value based on the school's data. The total point value (score) for each of the five criteria determines the allocation assigned to each school. For additional information, please see the IST Allocation Formula.	
Music Therapy (All)	Based on the number of self-contained special education classes in a school	
	1 SC	.05 Teacher
	2 SC	.10 Teacher
	3 or 4 SC	.15 Teacher
	5 or more SC	.20 Teacher per day (the teacher is at the school)
Parent/Bi-Lingual Liaisons (All)	Allocations based on the number of students identified as having a primary language other than English.	
	150 - 250 students	0.50 Parent/Community Liaison
	251+ students	1.00 Parent/Community Liaison

SPECIAL PROGRAMS - PERSONNEL

NON-FLEXIBLE

<table>
<tr><th>Positions</th><th colspan="3">Allotment Formula</th></tr>
<tr><td rowspan="12">Physical Education Teachers (ES)</td><td># of Classes</td><td># of Teachers</td><td># of Assistants</td></tr>
<tr><td>4 – 11 classes:</td><td>.40 Teacher</td><td>.40 Asst.</td></tr>
<tr><td>12 – 17 classes:</td><td>.60 Teacher</td><td>.60 Asst.</td></tr>
<tr><td>18 – 23 classes:</td><td>.80 Teacher</td><td>.80 Asst.</td></tr>
<tr><td>24 – 29 classes:</td><td>1.00 Teacher</td><td>1.00 Asst.</td></tr>
<tr><td>30 – 35 classes:</td><td>1.20 Teachers</td><td>1.20 Assts.</td></tr>
<tr><td>36 – 41 classes:</td><td>1.40 Teachers</td><td>1.40 Assts.</td></tr>
<tr><td>42 – 47 classes:</td><td>1.60 Teachers</td><td>1.60 Assts.</td></tr>
<tr><td>48 – 53 classes:</td><td>1.80 Teachers</td><td>1.80 Assts.</td></tr>
<tr><td>54 – 59 classes:</td><td>2.00 Teachers</td><td>2.00 Assts.</td></tr>
<tr><td colspan="3">Every 6 sections/classes above 30 earn an additional .20 allocation. Gen. Ed classes with a cushion of 5 or less add homeroom. Program Manager may make reasonable adjustments with appropriate approval from CAO and CFO.

An additional .20 allocation may be earned if:
(Grades 4 & 5 total enrollment) / (Grades 4 & 5 total # of classes) *2 > 57

Physical Education add five .20 allocations for support teachers (PEST)</td></tr>
<tr><td>Tech Lab Teachers (HS)</td><td colspan="3">One teacher per Tech Lab. Allocation beyond one teacher per lab is based on student enrollment.
Class size: 33</td></tr>
<tr><td rowspan="4">JROTC Instructors (HS)</td><td>Less than 175 Students</td><td colspan="2">1.00 Officer and 1.00 NCO</td></tr>
<tr><td>175-250 Students</td><td colspan="2">1.00 Officer and 2.00 NCOs</td></tr>
<tr><td>251-350 Students</td><td colspan="2">1.00 Officer and 3.00 NCOs</td></tr>
<tr><td colspan="3">Block schedule will use actual enrollment for 1st semester with projected enrollment for 2nd semester and divide by two to determine staffing.</td></tr>
<tr><td>Remedial (MS, HS)</td><td colspan="3">Remedial teacher allotments are calculated using FTE segments as reported to the state in March (x1) and October (x2). The total segments for March and October are added together and then averaged to determine the earned allotment.
Class Size 23:1</td></tr>
<tr><td>School Social Workers (All)</td><td colspan="3">Allocations are assigned based on QBE earnings. FCSS supplements remaining costs with local funds. Growth component added to formula that will consider additional enrollment and new schools.
Minimum of 1.00 dedicated per high school</td></tr>
<tr><td>School Psychologists (All)</td><td colspan="3">Allocations are assigned based on QBE earnings. FCSS supplements remaining costs with local funds. Growth component added to formula that will consider additional enrollment and new schools.</td></tr>
</table>

SPECIAL PROGRAMS - PERSONNEL

NON-FLEXIBLE

Positions	Allotment Formula	
Special Ed Teachers and Assistants (All)	See Special Education Formula	
TAG and Lead TAG Teachers (All)	K-5	Minimum of 1.00 TAG teacher per school
	6-8	Minimum of 2.00 TAG teachers per school
	9-12	Minimum of 1.00 TAG teacher per school
	After minimum need is exceeded; state maximum class size is used to add additional TAG teachers (K-5 = 19; 6-12 = 23)	
	TAG Career Interns	3.00
World Languages (MS)	Offer World Language to all qualified students in grades 6-8 who score on or above Grade Level in Reading on GA Milestones. Class Size: 33:1 One teacher can teach up to 5 classes per day	
World Languages (HS)	Additional allocations offer our students at least two options of a World Language based upon current offerings and enrollments at each school. This will also provide our students the opportunity to study two or more years of the same language and an opportunity for upper level and AP courses in all World Languages offered. Class Size 32:1	

SPECIAL PROGRAMS – NON-PERSONNEL

NON-FLEXIBLE

Allocations	Allotment Formula	
At Risk (All)	Allocations based on Mobility Rate and Free & Reduced Lunch for each school individually rather than as a % of the district total. Mobility x 2, Free & Reduced Lunch x 3	
Athletic Services (HS)	Program Manager administers a reserve and determines additional allocations on an as-needed basis.	
Career and Technical Education Program (ES)	♦ Agricultural Science	$ 3,500
	♦ Career Exploration	$ 500
Career and Technical Education Programs (MS)	♦ Agricultural Science	$ 3,500
	♦ Business	$ 1,000
	♦ Career and Technical Student Organizations	$ 2,500
	♦ Career Exploration	$ 500
	♦ Communications	$ 2,500
	♦ Computer Science	$ 1,000
	♦ Construction	$ 4,500
	♦ Engineering	$ 3,000
	♦ Family and Consumer Science	$ 2,500
	♦ Healthcare Science	$ 2,500
	♦ Law and Justice	$ 2,500
	♦ Marketing	$ 1,000
	♦ Transportation	$ 1,500

SPECIAL PROGRAMS – NON-PERSONNEL

NON-FLEXIBLE

Allocations	Allotment Formula	
Career and Technical Education Programs (HS)	♦ Agriculture Science	$ 7,000
	♦ Audio, Video, Technology and Film and Digital Film and	$ 5,000
	♦ Automotive	$ 5,000
	♦ Aviation	$ 3,000
	♦ Business	$ 2,000
	♦ Career and Technical Instruction	$ 1,000
	♦ Career and Technical Student Organizations	$ 2,500
	♦ Construction	$ 9,000
	♦ Cosmetology	$ 5,000
	♦ Culinary	$ 10,000
	♦ Engineering	$ 6,000
	♦ Family and Consumer Science	$ 5,000
	♦ Graphic Design	$ 5,000
	♦ Healthcare Science	$ 5,000
	♦ Industry Certified Programs	$ 1,500
	♦ Information Technology	$ 2,000
	♦ Law and Justice	$ 5,000
	♦ Manufacturing	$ 6,000
	♦ Marketing	$ 2,000
	♦ Work-based Learning	$ 1,000
ESOL Monies (ES)	Distribution determined by the CAO and available funds	
International Baccalaureate (HS)	$42,300 allocated based on the cost of the program	
Magnet Funds (HS)	Magnet school earns the equivalent of 2.50 teachers (avg. salary) Expansion Funds – equivalent of 1.00 teacher (avg. salary) $133/ funding per seal $135/ per pupil allotment (Magnet students only)	
Safety Personnel Overtime (MS, HS)	**$55 per hour**	
	MS	HS
	50 hours for one	250 hours for one 500 hours for two
Traffic Officer (All)	$19,800 per school for AM/PM 1 hour each Based on needs as assessed by School Police - Safety and Security.	

Allocations	Formula
Flat Rate Allocation (All)	From collapsing Copier Lease, Clerical Overtime, Cell Phones, Extramural (MS), Security Funds (HS) and Flex Position at Counselors Salary (MS, HS) • *Amount is approximate, based on average salary.*
Funds for New Schools Opening This Year (All)	A. $25 additional per pupil dollar allocation B. One teacher salary C. $2,000 per TAG Teacher
Per Pupil Allocation (All)	$152 per student
Professional Day	# of teachers x sub pay x 3 days
SAT Prep Classes (HS)	Equivalent of a .20 teacher position allocated to every HS to offer the SAT Prep Classes
Supplements (All)	Amounts are determined annually by Talent Division.
Supplements-Athletic (HS)	Amounts are determined annually by Talent Division.

ADDITIONAL PROGRAMS

Fulton Virtual Program:

Category	Allocation
Virtual Teachers/GAVS Tuition	♦ **Base Allocation: (25.25 Teachers equivalent)** • Each HS earns 200 enrollments per semester. • FVP earns dollars/allocation to convert to FVP teachers or pay GAVS tuition depending on enrollments. ♦ **Supplemental allocation:** • One teacher is earned for every 160 enrollments beyond base allocation. • High Schools that exceed 200 enrollments per semester would be charged a maximum of the equivalent of one average teacher salary.

Enrollments beyond school allocations that schools must pay back are calculated at the rate below per enrollment, per semester.

- ❖ Charge = 1/320 * [(avg. teacher salary) – (average paraprofessional)] = enrollment

3DE Program:

The following allocations have been developed to provide an adequate funding model to serve the 3DE program as approved by the Board. No other schools or centers will receive the funding structure as shown below unless such a school is designated as a 3DE school as recommended by Curriculum and Instruction and approved by the Board. These allocations will not be adjusted if they stay within an acceptable range as shown below:

Personnel	Allocation
Core Class Teachers (Math, Science, Social Studies, Language Arts, etc.)	1.00
Base Allocation (funding equivalent to 2.50 Teachers)	2.50
Non-Personnel	**Allocation**
Per pupil allocation (3DE program)	$135.00

College and Career Campus:

The following allocations have been developed to provide an adequate funding model to serve the College Career Campus as approved by the Board.

Personnel	Allocation
Coordinator*	*1.00
PAIII	1.00
Administrator Assistant	1.00
Career and Technical Intervention (Instructor)	1.00
Career and Technical Education (Teachers)	9.00
School Counselor	1.00
Clinic Assistant	1.00

** Coordinator's position will be placed in the Central office district budget.*

UNIQUE LEARNING



OPEN CAMPUS STAFFING ALLOCATIONS

The following allocations have been developed to provide an adequate funding model to serve the alternative/open campus program as approved by the Board. No other schools or centers will receive the funding structure as shown below unless such a school is designated as an alternative/open campus as recommended by Curriculum and Instruction and approved by the Board. These allocations will not be adjusted if they stay within an acceptable range as shown below:

Category	Allocation
	Independence HS
General Education Teachers (Including at least 1 Health/PE teacher)	10.00
Administrative Personnel	1.00
Counselors	1.00
Data Clerk	1.00
Bookkeeper	1.00
PAII Front Office	1.00
Technology Specialist	1.00
Building Custodian	3.50
Clinic Assistant	1.00
Special Education – Teacher	1.00
School Police Officer	1.00
Per Pupil Allocation	$152

FULTON VIRTUAL SCHOOL

Allocations are calculated as follows: teachers will be based on enrollment, special programs formulas, and non-personnel funding. Support staff formulas are below.

Grades / Subjects	Class Size
Grades 3-8	30
Grades 9-12	32

Elementary Schools

Grades 3-5: 30 to 1

Total general education enrollment ÷ 30 = # Teachers (each grade level is calculated separately, rounded up to the nearest whole)

Middle Schools

Pupil/General Ed. Classroom Teacher Ratios:

Grades 6-8 interdisciplinary teachers (IDT): 30 to 1

Total general education enrollment ÷ 30 = # Teachers (rounded to the nearest whole)

Connections Unit Allocations:

Allocation covers CTAE, PE, and the basic connections curriculum programs in Fulton County middle schools.

Grade level with the highest enrollment plus 1/3 of self-contained will be used to calculate the connection allocation.

Highest enrollment + 1/3 SC ÷ 30 = Connection Allocation (rounded up to nearest whole)

High Schools

Pupil/General Ed. Classroom Teacher Ratios:

Grades 9-12: 32 to 1

Total general education enrollment X 6 / 5 ÷ 32 = # Teachers (rounded down to the nearest whole)

Teacher Allocation	
Grade Level	**Allocation**
Grades 3-5	15.00*
Grades 6-8	16.00*
Connection *(middle school only)*	6.00*
Grades 9-12	18.00*

* *Estimates based on enrollment*

FULTON VIRTUAL SCHOOL

Support Staff		
Position	**Range**	**Allocation**
Principal	1 per school	1.00
Asst. Principal	1 - 499 = 1.00 500 - 999 = 2.00 1000 - 1499 = 3.00 1500 - 1999 = 4.00 2000+ = 5.00	2.00
Counselor	1 – 999 = 1.00 1000 – 1499 = 2.00 1500 – 1999 = 2.50 2000+ = 3.00	1.00
Graduation Coach		1.00
Instructional Coach (Math)	1 per school	1.00
Instructional Coach (ELA)	1 per school	1.00
RTI/504 Support Specialist		.50
Prof. Asst III	1 per school	1.00
Data Clerk	1 per school	1.00
Counselor Clerk	1 per school	1.00

SPECIAL EDUCATION ALLOCATION

The chart below represents the GADOE Funding and Class Size Models. As a Charter School System, Fulton County Schools reserves the right to request a waiver on the Original Maximum Individual Class Size, and as such, Fulton County Schools has been granted a 3 student Max waiver (add 3 to class sizes below).

Class Group/Exception Program	Funding Class Size	Original Maximum Individual Class Size * w/o para	** w/ para	Exception to Maximum 2 Segments Per Day Per Teacher with Paraprofessional
1. Group I				
(i) S/L-SC	8	11	15	+1
(ii) LD-SC	8	12	16	+1
2. Group II				
(i) MID-SC	6.5	10	13	+1
(ii) MID-R	6.5	10	13	+1
3. Group III				
(i) SID-SC	5	NA	7	+1
(ii) D/HH-SC	5	6	8	+1
(iii) S/L-R	5	7	NA	NA
(iv) BD-R	5	7	10	+1
(v) LD-R	5	8	10	+1
(vi) BD-SC	5	8	11	+1
(vii) MOID-SC	5	NA	11	+1
(viii) OI-SC	5	NA	11	0
4. Group IV				
(i) D/HH-R	3	3	4	+1
(ii) VI-R	3	3	4	+1
(iii) OI-R	3	4	5	+1
(iv) VI(DB)-SC	3	NA	6	+1
(v) PID-SC	3	NA	6	0

Autism (AU), Other Health Impaired (OHI), Significantly Developmentally Delayed (SDD), and Traumatic Brian Injury (TBI) students are "served through" other designations, since there is no state maximum class size established. School staff indicate if the student is OHI/EBD, OHI/MID, or OHI/SLD, etc.

For initial allocation of Interrelated Resource (IRR) staff serving inclusive or resource/small group placements for students falling in categories I-IV, one teacher is given per 40 student segments served in a day. This formula assumes a class size of 8 students per teacher with one segment allowed for planning.

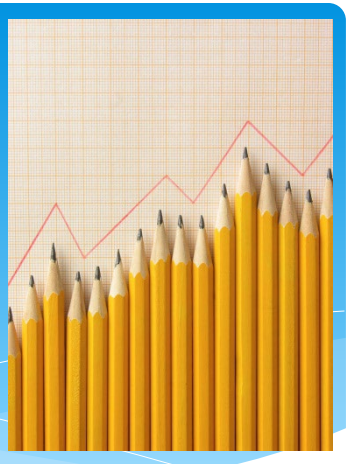
IST Allocation Formula

IST allocations are assigned to schools using a weighted formula that evaluates five criteria to determine the level of support required: current number of IEPs in the building, number of initial evaluations completed in the previous year, number of reevaluations completed in the previous year, number of GAA portfolios, and the number of SEC program classes in the building. Each criteria is assigned a point value based on the school's data. The total point value (score) for each of the five criteria determines the allocation assigned to each school.

# IEPS (Initial & Annual Reviews)	INITIAL EVALUATIONS	RE-EVALUATIONS	PROGRAM WEIGHT	IST ALLOCATION
				Score =
1 = <50	1 = <12	1 = <10	1 = IRR Only	0-6 = .50
2= 51-100	2 = 12-17	2 = 10-19		
3 = 101-150	3 = 18-23	3 = 20-29	3 = IRR and 1-5 Self-contained classes*	7-17 = 1.00
4 = 151-200	4 = 24-29	4 = 30-39		18-20 = 1.50
5 = 201-250	5 = 30-34	5 = 40-49		
6 = > 250	6 = >35	6 = >50	6 = IRR and 6+ self-contained classes*	21+ = 2.00

*Includes PSE and GNETS classes

FY2024
The Pencil Perspective



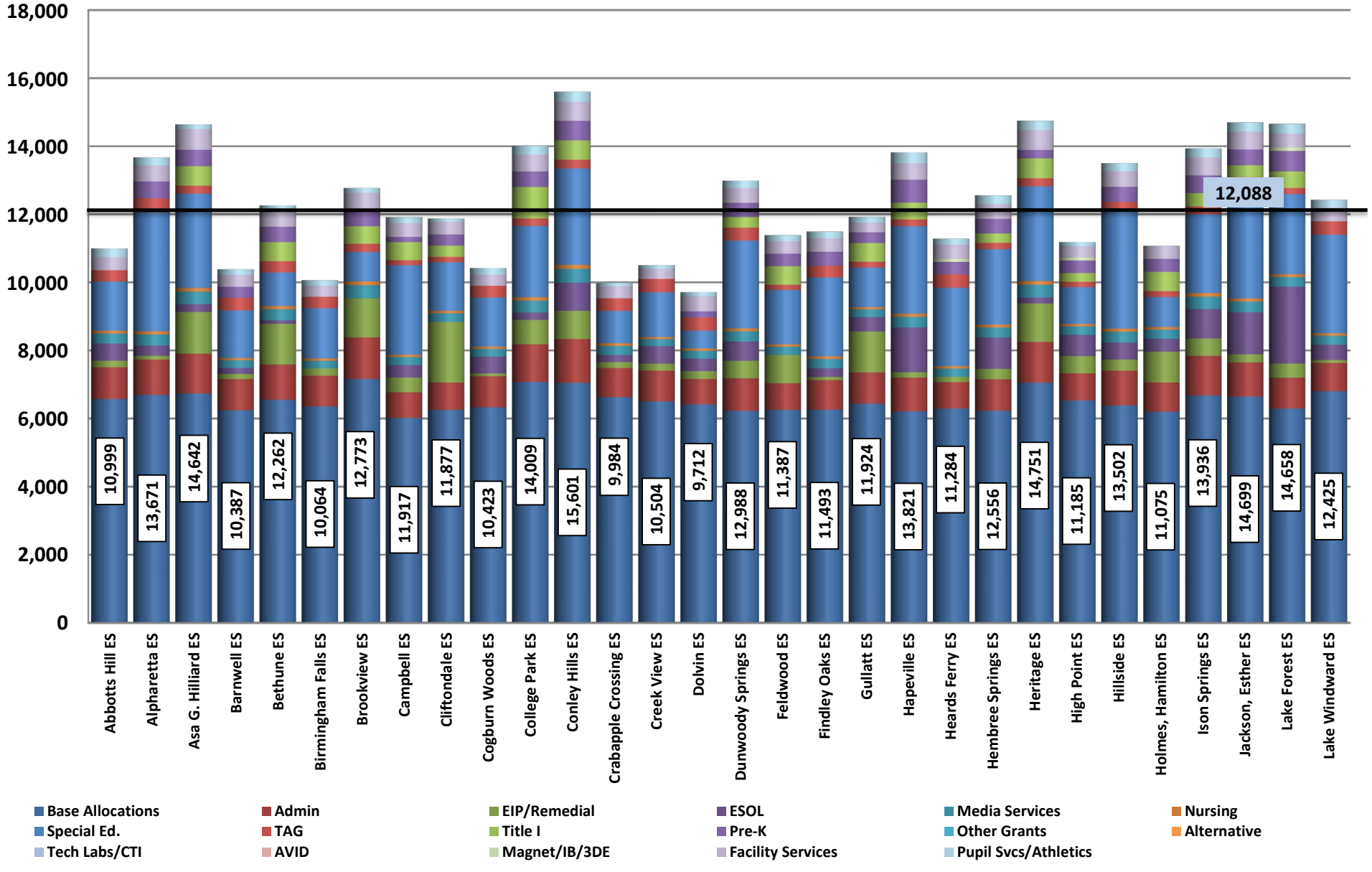
The Fulton County School System funding strategy for our schools is based on two distinct elements, also known as funding layers. These layers are based on "Equality" and "Equity." The "Pencil" Charts are used to represent these funding layers.

Equality- shows the "Base allocations" earned by schools as determined by a set of formulas and guidelines that look primarily at the number of students. These formulas determine such things as the number of general education classroom teachers and assistants, connections teachers at middle school, art, music and PE allocations, the $152 per pupil allocation, etc. Some support staff such as principals, assistant principals, and professional assistants are also based on enrollment but are broken out of the "Base allocations" as "Admin" on the following charts to paint a clearer picture of the break-out of the funding provided to our schools.

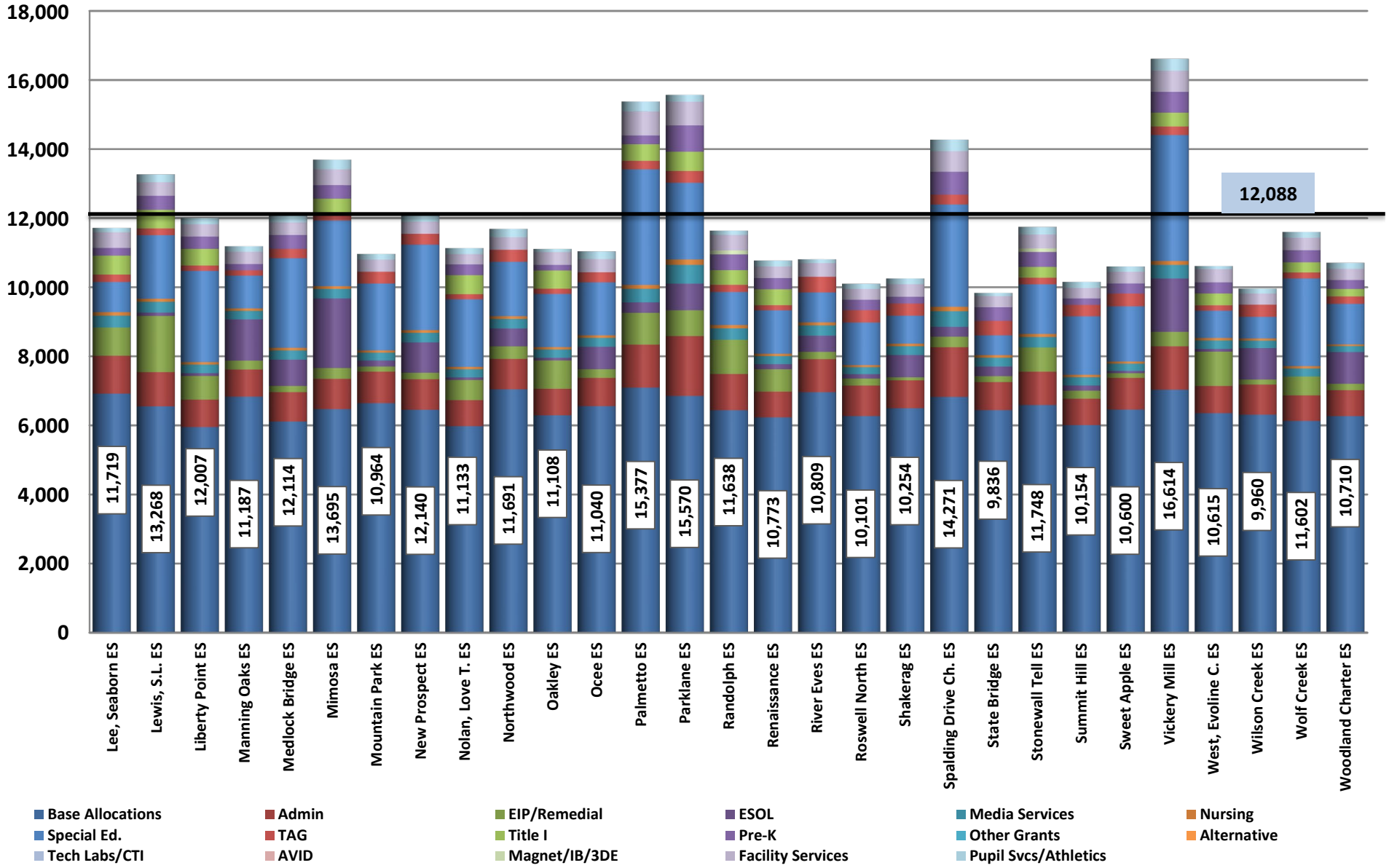
Equity- additional funding provided based on the individual school's unique student needs. For example, schools receive additional dollars based on student mobility rate, number of students living in poverty, and other qualitative and need-based factors. One school may receive more money because it has a larger number of students requiring special education services while another school may have a significantly higher ESOL or Remedial population. Schools with eligible students qualifying for talented and gifted programs also receive additional dollars to pay for these services. While the base allocation or layer #1 provides *equal* funding to all schools, layer #2 provides *equitable* funding, giving additional resources based on the uniqueness of each school and the specific needs of its students.

Many other factors will impact the per pupil allocation such as economies of scale and school size (i.e. Woodland Charter ES with 994 students vs. Parklane ES with 314), distribution of students among grade levels (i.e. more students in kindergarten with a lower class size and requiring an instructional assistant vs. more students in fifth grade with a higher class size and no assistant), etc. These charts include only our traditional schools; Independence and our start-up charters are not included. While not all grant information is currently available, estimates for some of our larger grants such at Title I and Title VI-B are included.

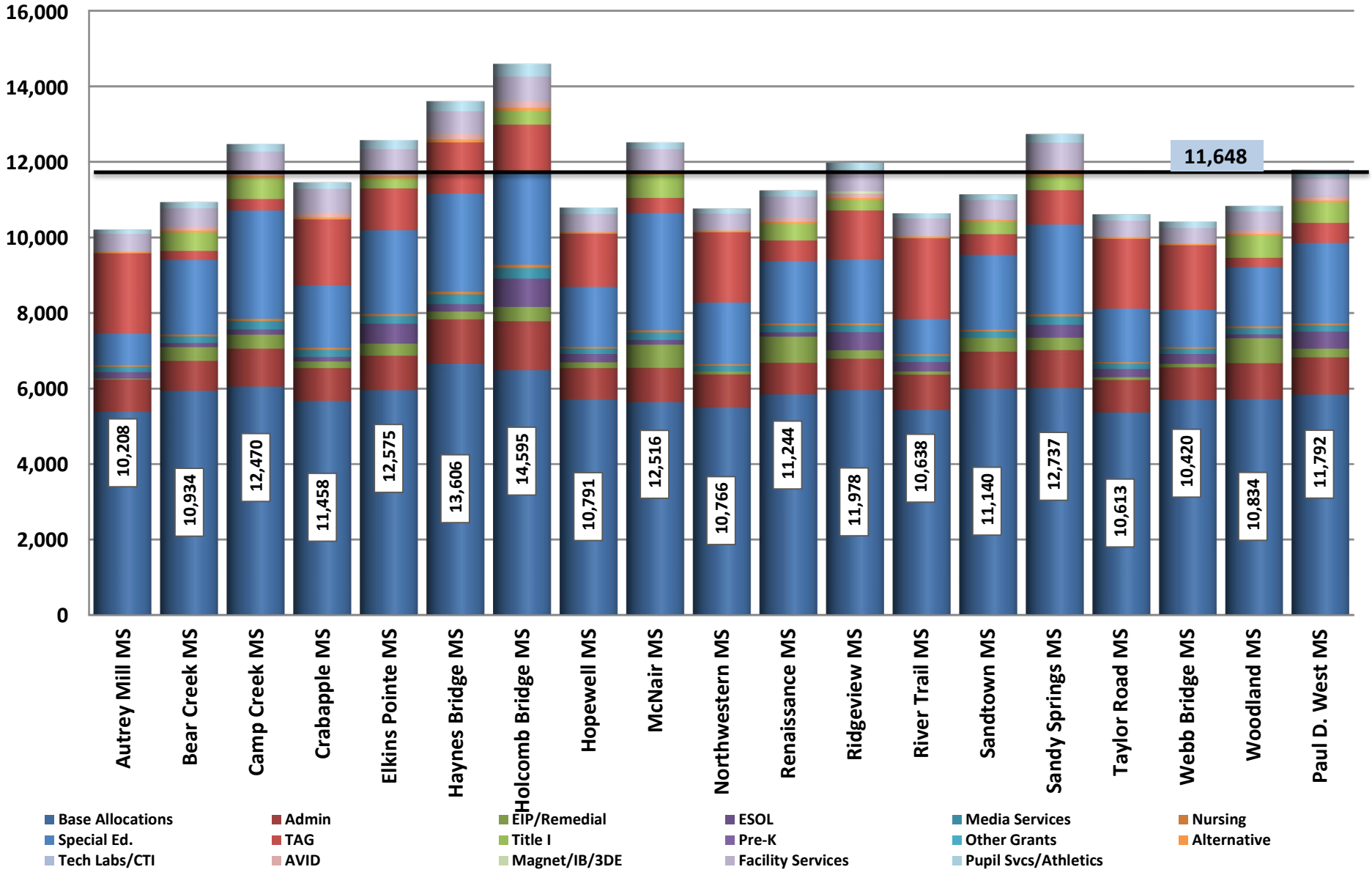
Average Per Pupil Allocations Elementary Schools



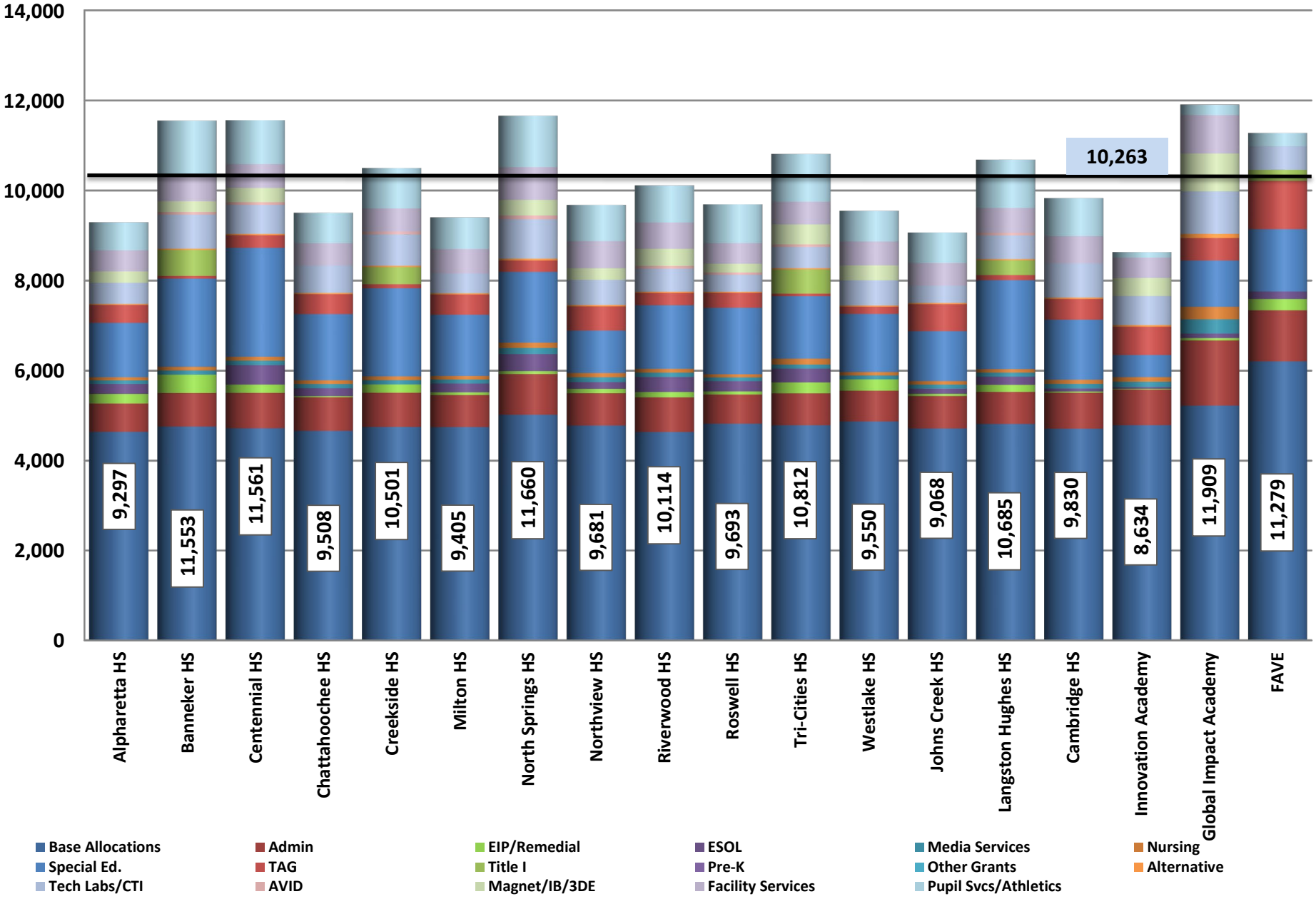
Average Per Pupil Allocations Elementary Schools



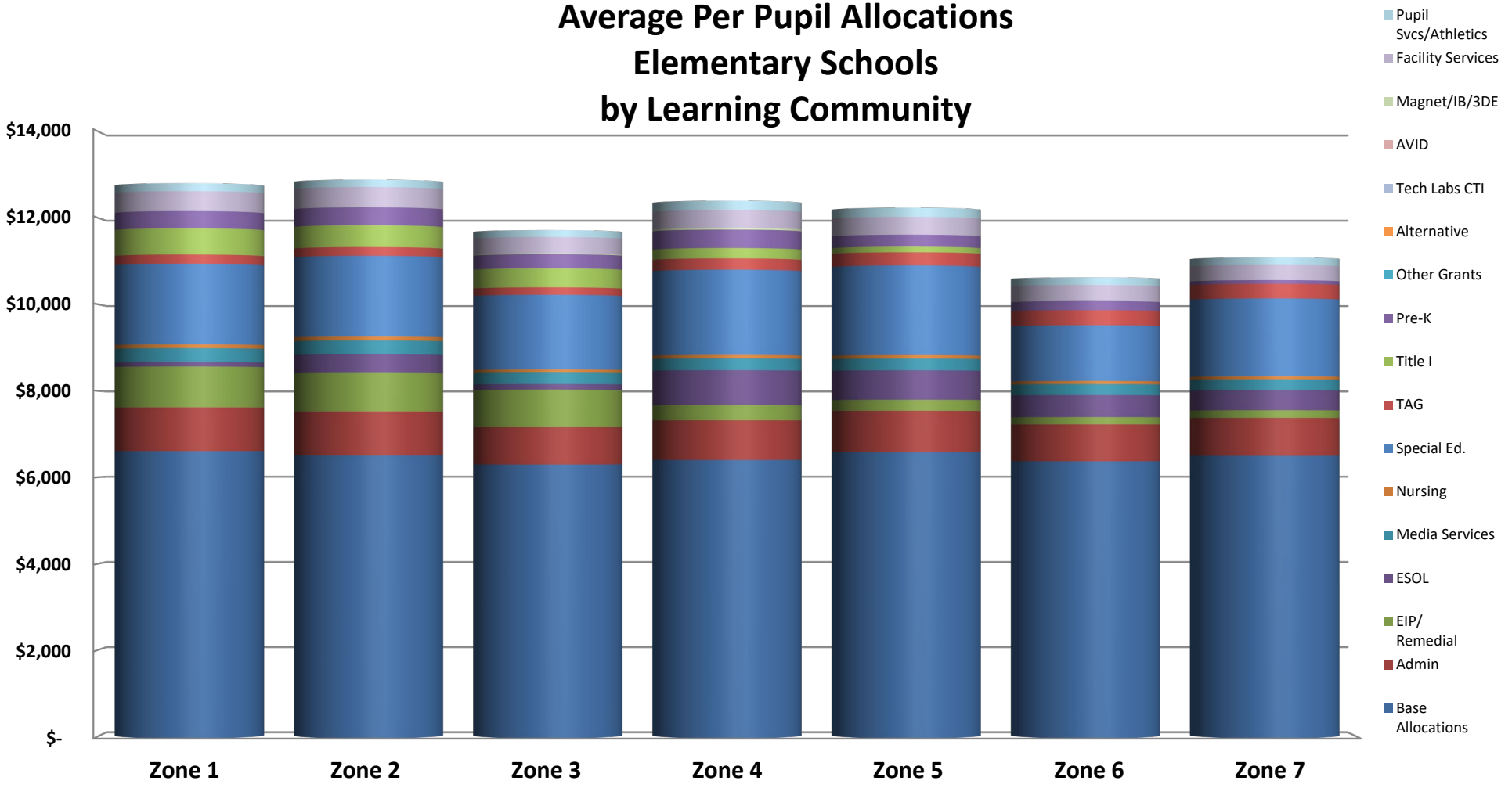
Average Per Pupil Allocations Middle Schools



Average Per Pupil Allocations High Schools

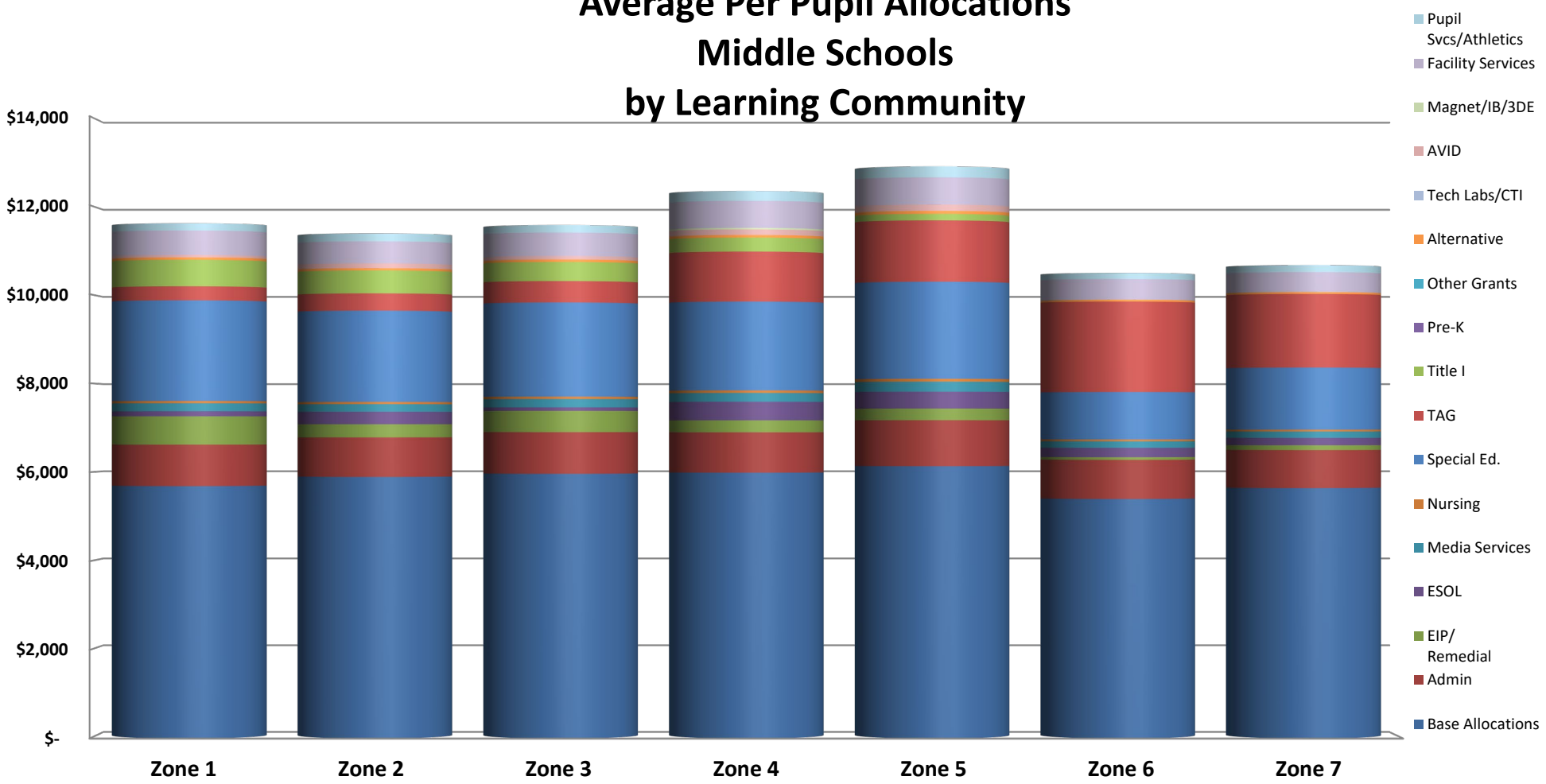


Average Per Pupil Allocations
Elementary Schools
by Learning Community



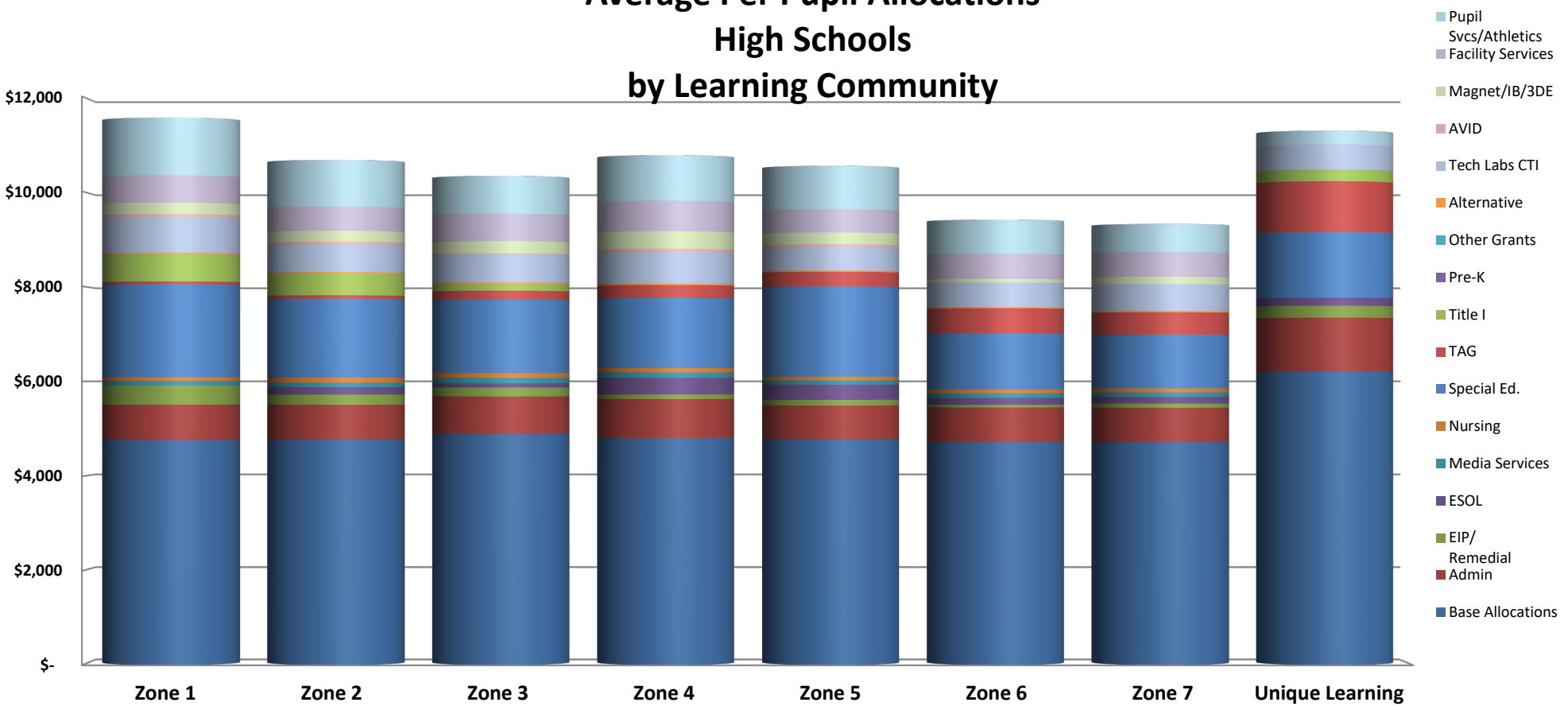
	Enr	Base Allocations	Admin	EIP/ Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Magnet/IB/ 3DE	Facility Services	Pupil Svcs/Athletics	Grand Total
Zone 1	3,797	$ 6,609	$ 1,003	$ 940	$ 106	$ 315	$ 90	$ 1,844	$ 215	$ 601	$ 395		$ 460	$ 182	$ 12,762
Zone 2	4,302	$ 6,507	$ 1,011	$ 885	$ 429	$ 318	$ 91	$ 1,852	$ 200	$ 502	$ 410		$ 467	$ 172	$ 12,845
Zone 3	5,880	$ 6,299	$ 857	$ 865	$ 127	$ 262	$ 75	$ 1,712	$ 172	$ 437	$ 323	$ 20	$ 375	$ 160	$ 11,685
Zone 4	4,395	$ 6,403	$ 912	$ 350	$ 803	$ 272	$ 78	$ 1,957	$ 259	$ 237	$ 423	$ 40	$ 410	$ 214	$ 12,359
Zone 5	6,316	$ 6,587	$ 948	$ 253	$ 677	$ 271	$ 78	$ 2,058	$ 303	$ 128	$ 275		$ 410	$ 212	$ 12,199
Zone 6	6,125	$ 6,375	$ 847	$ 167	$ 508	$ 251	$ 72	$ 1,278	$ 348		$ 209		$ 369	$ 176	$ 10,599
Zone 7	6,182	$ 6,500	$ 872	$ 175	$ 463	$ 249	$ 71	$ 1,784	$ 337		$ 84		$ 347	$ 176	$ 11,058

Average Per Pupil Allocations
Middle Schools
by Learning Community

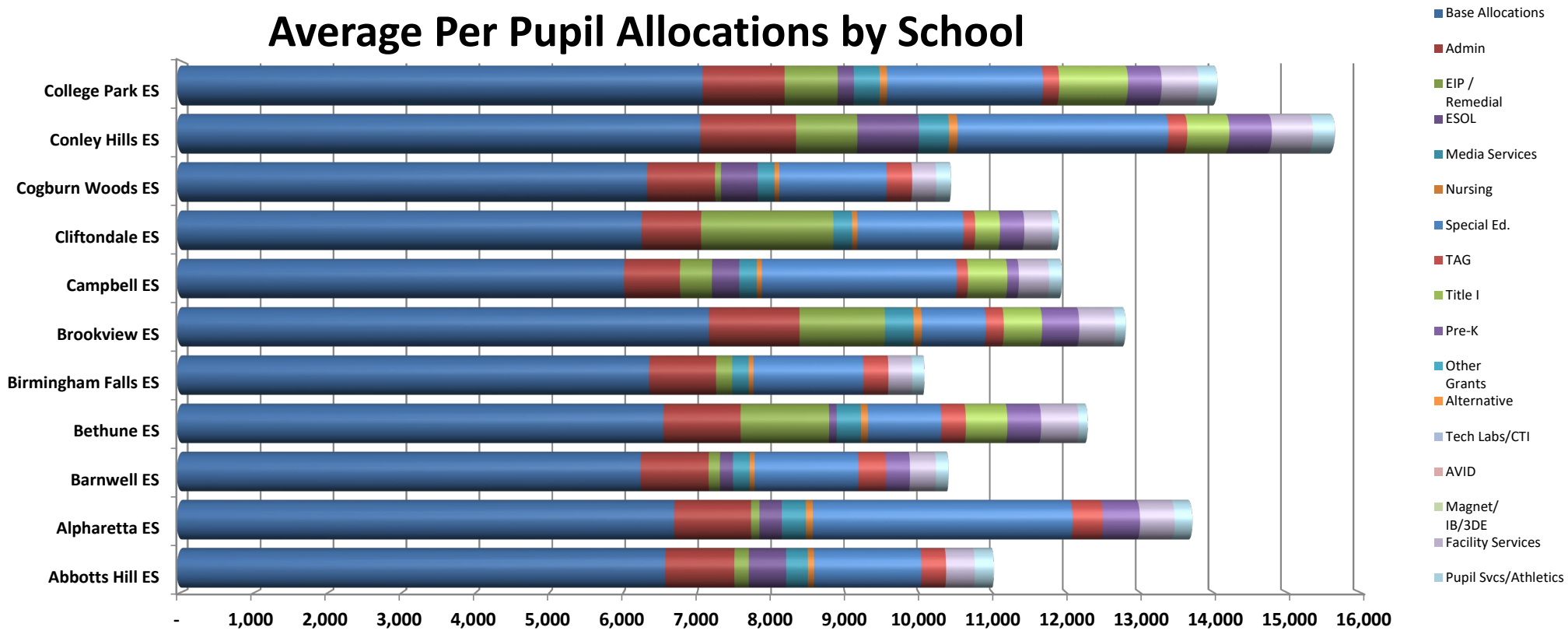


	Enr	Base Allocations	Admin	EIP/ Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Alternative	AVID	Magnet/IB/3DE	Facility Services	Pupil Svcs/Athletics	Grand Total
Zone 1	1,906	$ 5,687	$ 931	$ 639	$ 113	$ 179	$ 52	$ 2,261	$ 316	$ 595	$ 53	$ 56		$ 550	$ 162	$ 11,595
Zone 2	1,996	$ 5,893	$ 889	$ 296	$ 280	$ 171	$ 49	$ 2,051	$ 388	$ 516	$ 51	$ 108		$ 495	$ 180	$ 11,368
Zone 3	2,730	$ 5,963	$ 937	$ 478	$ 79	$ 188	$ 54	$ 2,116	$ 481	$ 429	$ 56	$ 79		$ 527	$ 170	$ 11,556
Zone 4	1,722	$ 5,988	$ 908	$ 271	$ 417	$ 199	$ 57	$ 1,995	$ 1,124	$ 315	$ 59	$ 125	$ 34	$ 608	$ 223	$ 12,321
Zone 5	3,026	$ 6,135	$ 1,034	$ 263	$ 378	$ 226	$ 65	$ 2,180	$ 1,379	$ 146	$ 67	$ 142		$ 614	$ 245	$ 12,874
Zone 6	3,512	$ 5,397	$ 880	$ 60	$ 212	$ 146	$ 42	$ 1,066	$ 2,033		$ 43			$ 463	$ 139	$ 10,479
Zone 7	3,547	$ 5,641	$ 855	$ 108	$ 165	$ 145	$ 42	$ 1,395	$ 1,655		$ 43			$ 447	$ 159	$ 10,655

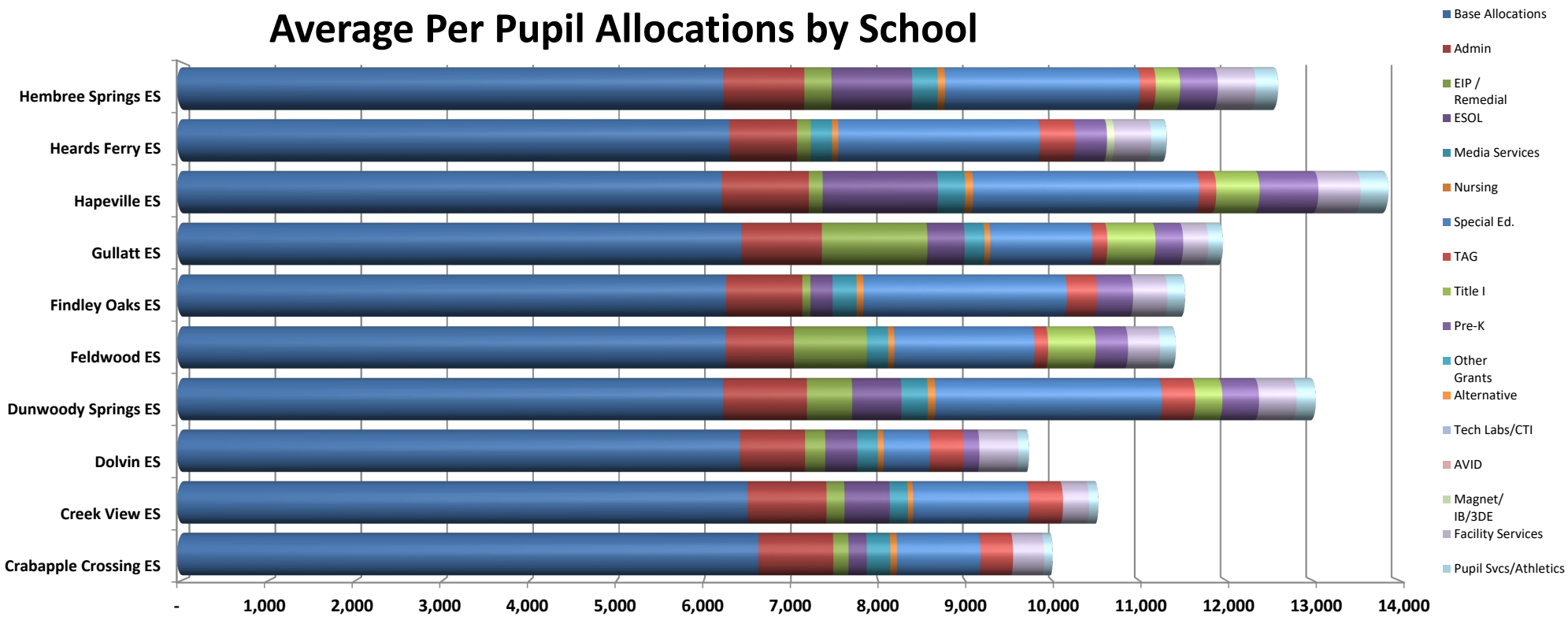
Average Per Pupil Allocations
High Schools
by Learning Community



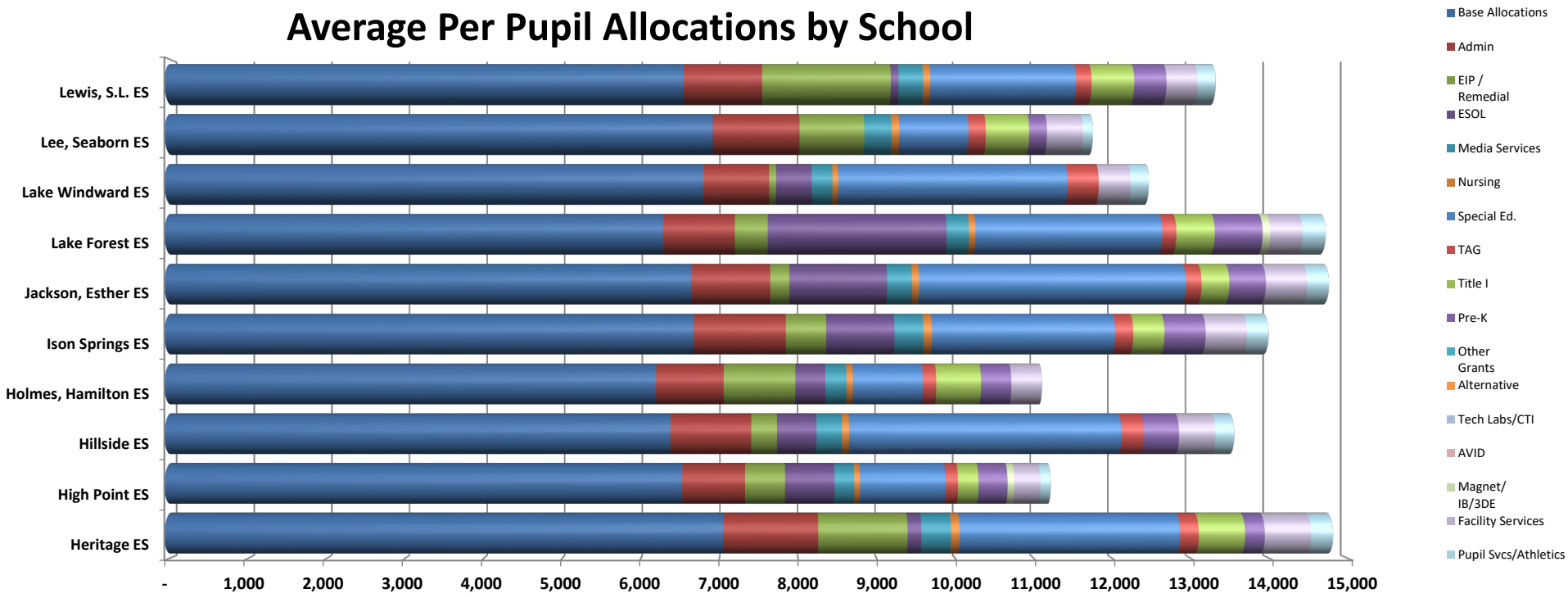
	Enr	Base Allocations	Admin	EIP/ Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Alternative	Tech Labs CTI	AVID	Magnet/IB/3 DE	Facility Services	Pupil Svcs/Athletics	Grand Total
Zone 1	1,824	$ 4,761	$ 745	$ 406		$ 94	$ 82	$ 1,956	$ 59	$ 578	$ 28	$ 755	$ 59	$ 239	$ 578	$ 1,213	$ 11,553
Zone 2	3,711	$ 4,772	$ 733	$ 214	$ 158	$ 92	$ 108	$ 1,662	$ 72	$ 461	$ 27	$ 582	$ 58	$ 228	$ 510	$ 983	$ 10,662
Zone 3	4,438	$ 4,893	$ 789	$ 186	$ 90	$ 116	$ 102	$ 1,552	$ 182	$ 141	$ 34	$ 593	$ 24	$ 251	$ 579	$ 794	$ 10,325
Zone 4	3,039	$ 4,801	$ 825	$ 96	$ 352	$ 113	$ 99	$ 1,477	$ 265		$ 33	$ 663	$ 71	$ 366	$ 644	$ 956	$ 10,760
Zone 5	3,833	$ 4,779	$ 709	$ 121	$ 321	$ 89	$ 78	$ 1,900	$ 309		$ 26	$ 497	$ 56	$ 249	$ 490	$ 912	$ 10,537
Zone 6	5,310	$ 4,720	$ 728	$ 55	$ 146	$ 97	$ 85	$ 1,182	$ 527		$ 29	$ 513		$ 78	$ 530	$ 715	$ 9,404
Zone 7	7,165	$ 4,719	$ 722	$ 90	$ 142	$ 95	$ 84	$ 1,131	$ 473		$ 28	$ 563		$ 157	$ 516	$ 593	$ 9,313
Unique Learning	642	$ 6,208	$ 1,133	$ 251	$ 167			$ 1,382	$ 1,072	$ 247		$ 524				$ 295	$ 11,279



School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Facility Services	Pupil Svcs/Athletics	Grand Total
Abbotts Hill ES	584	$ 6,574	$ 931	$ 195	$ 504	$ 293	$ 84	$ 1,444	$ 331			$ 385	$ 257	$ 10,999
Alpharetta ES	525	$ 6,694	$ 1,036	$ 113	$ 301	$ 326	$ 94	$ 3,495	$ 410		$ 498	$ 466	$ 239	$ 13,671
Barnwell ES	753	$ 6,242	$ 917	$ 151	$ 176	$ 227	$ 65	$ 1,396	$ 371		$ 323	$ 351	$ 167	$ 10,387
Bethune ES	523	$ 6,549	$ 1,040	$ 1,192	$ 103	$ 327	$ 94	$ 988	$ 329	$ 559	$ 453	$ 508	$ 120	$ 12,262
Birmingham Falls ES	765	$ 6,357	$ 902	$ 216		$ 223	$ 64	$ 1,480	$ 337			$ 320	$ 164	$ 10,064
Brookview ES	445	$ 7,161	$ 1,222	$ 1,152		$ 384	$ 110	$ 861	$ 242	$ 515	$ 501	$ 484	$ 141	$ 12,773
Campbell ES	722	$ 6,019	$ 753	$ 431	$ 368	$ 237	$ 68	$ 2,626	$ 149	$ 530	$ 154	$ 408	$ 174	$ 11,917
Cliftondale ES	678	$ 6,255	$ 802	$ 1,782		$ 252	$ 72	$ 1,426	$ 159	$ 332	$ 329	$ 376	$ 93	$ 11,877
Cogburn Woods ES	754	$ 6,329	$ 915	$ 80	$ 495	$ 227	$ 65	$ 1,445	$ 342			$ 325	$ 199	$ 10,423
Conley Hills ES	422	$ 7,046	$ 1,289	$ 827	$ 828	$ 405	$ 116	$ 2,835	$ 255	$ 569	$ 576	$ 557	$ 298	$ 15,601
College Park ES	492	$ 7,077	$ 1,106	$ 715	$ 219	$ 347	$ 100	$ 2,096	$ 219	$ 926	$ 453	$ 498	$ 255	$ 14,009

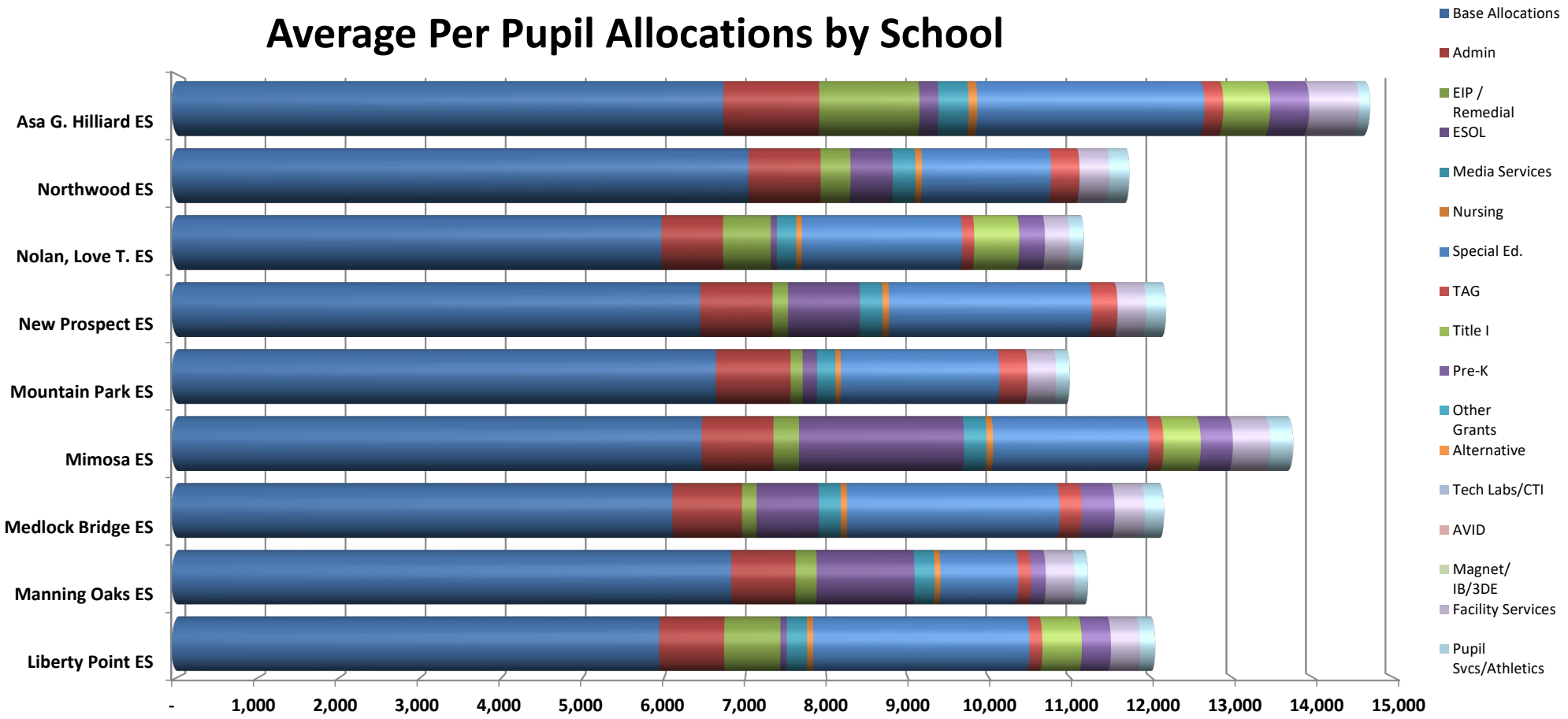


School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Magnet/ IB/3DE	Facility Services	Pupil Svcs/Athletics	Grand Total
Crabapple Crossing ES	637	$ 6,630	$ 854	$ 173	$ 208	$ 268	$ 77	$ 950	$ 371				$ 353	$ 99	$ 9,984
Creek View ES	826	$ 6,504	$ 902	$ 205	$ 517	$ 207	$ 59	$ 1,317	$ 391				$ 296	$ 106	$ 10,504
Dolvin ES	729	$ 6,415	$ 746	$ 231	$ 364	$ 235	$ 67	$ 526	$ 384		$ 180		$ 444	$ 120	$ 9,712
Dunwoody Springs ES	568	$ 6,225	$ 958	$ 516	$ 562	$ 301	$ 86	$ 2,582	$ 379	$ 310	$ 417		$ 431	$ 221	$ 12,988
Feldwood ES	698	$ 6,255	$ 779	$ 831		$ 245	$ 70	$ 1,597	$ 154	$ 543	$ 368		$ 365	$ 180	$ 11,387
Findley Oaks ES	624	$ 6,259	$ 872	$ 92	$ 253	$ 274	$ 79	$ 2,317	$ 345		$ 410		$ 392	$ 201	$ 11,493
Gullatt ES	752	$ 6,436	$ 918	$ 1,203	$ 425	$ 227	$ 65	$ 1,162	$ 172	$ 549	$ 315		$ 286	$ 167	$ 11,924
Hapeville ES	547	$ 6,210	$ 994	$ 157	$ 1,314	$ 313	$ 90	$ 2,574	$ 197	$ 495	$ 674		$ 484	$ 320	$ 13,821
Heards Ferry ES	703	$ 6,296	$ 774	$ 157		$ 243	$ 70	$ 2,300	$ 398		$ 366	$ 84	$ 419	$ 179	$ 11,284
Hembree Springs ES	587	$ 6,227	$ 927	$ 309	$ 921	$ 291	$ 84	$ 2,217	$ 183	$ 278	$ 430		$ 434	$ 256	$ 12,556



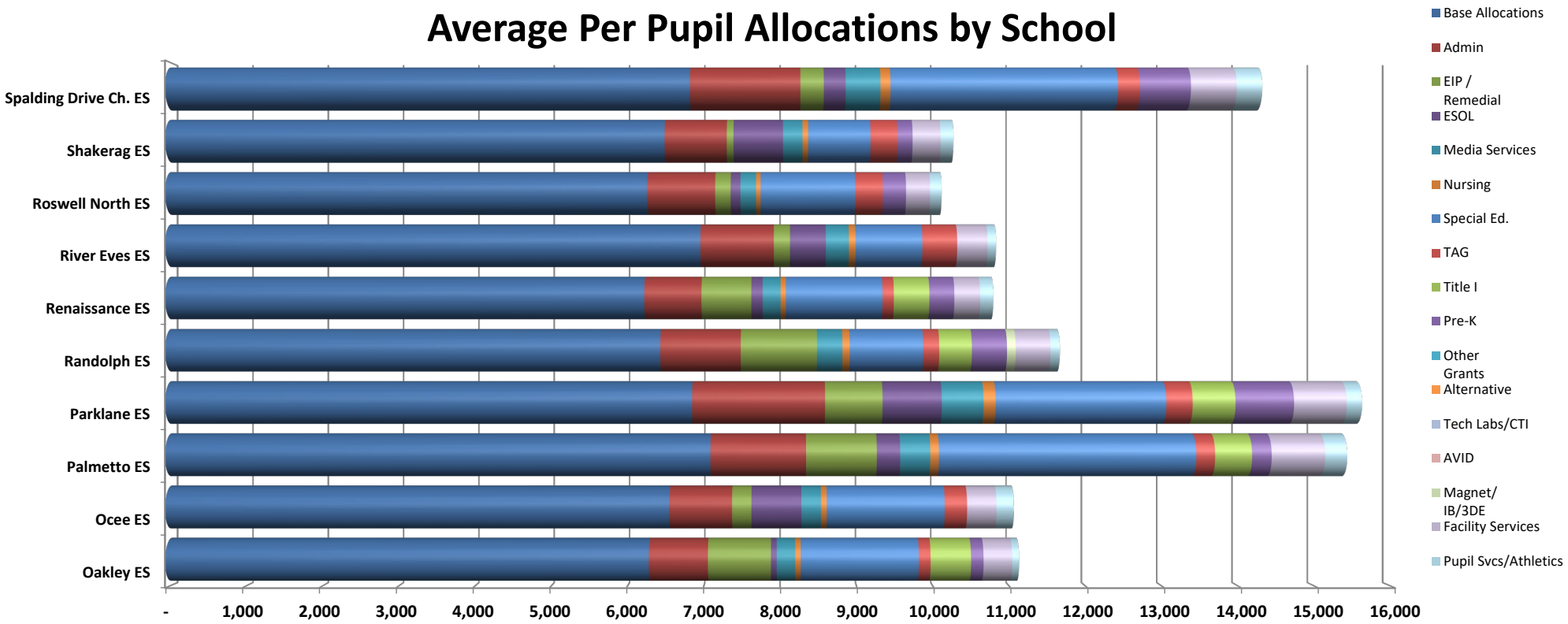
School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Magnet/ IB/3DE	Facility Services	Pupil Svcs/Athletics	Grand Total
Heritage ES	454	$ 7,053	$ 1,198	$ 1,130	$ 174	$ 377	$ 108	$ 2,781	$ 237	$ 584	$ 249		$ 585	$ 277	$ 14,751
High Point ES	684	$ 6,533	$ 795	$ 505	$ 624	$ 250	$ 72	$ 1,081	$ 157	$ 259	$ 367	$ 86	$ 329	$ 128	$ 11,185
Hillside ES	533	$ 6,385	$ 1,020	$ 326	$ 498	$ 321	$ 92	$ 3,437	$ 282		$ 445		$ 459	$ 236	$ 13,502
Holmes, Hamilton ES	635	$ 6,201	$ 857	$ 906	$ 378	$ 269	$ 77	$ 884	$ 169	$ 565	$ 383		$ 386		$ 11,075
Ison Springs ES	467	$ 6,677	$ 1,165	$ 510	$ 863	$ 366	$ 105	$ 2,311	$ 230	$ 394	$ 520		$ 524	$ 269	$ 13,936
Jackson, Esther ES	545	$ 6,648	$ 998	$ 241	$ 1,236	$ 314	$ 90	$ 3,367	$ 197	$ 350	$ 461		$ 522	$ 276	$ 14,699
Lake Forest ES	601	$ 6,294	$ 905	$ 415	$ 2,258	$ 284	$ 82	$ 2,356	$ 179	$ 486	$ 603	$ 98	$ 407	$ 291	$ 14,658
Lake Windward ES	656	$ 6,803	$ 829	$ 88	$ 451	$ 261	$ 75	$ 2,894	$ 393				$ 403	$ 229	$ 12,425
Lee, Seaborn ES	496	$ 6,920	$ 1,097	$ 817		$ 345	$ 99	$ 872	$ 217	$ 547	$ 225		$ 454	$ 127	$ 11,719
Lewis, S.L. ES	549	$ 6,551	$ 991	$ 1,626	$ 98	$ 311	$ 89	$ 1,839	$ 196	$ 539	$ 407		$ 392	$ 229	$ 13,268

Average Per Pupil Allocations by School

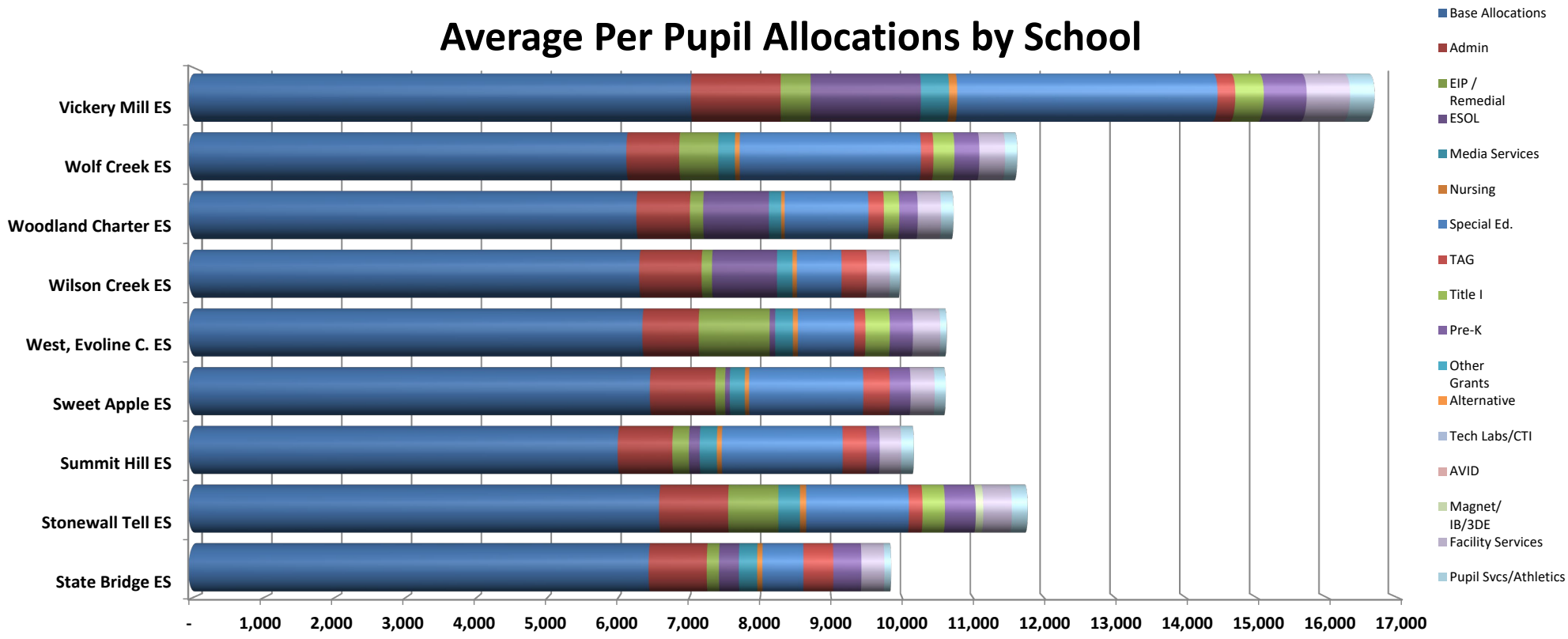


School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Facility Services	Pupil Svcs/Athletics	Grand Total
Liberty Point ES	685	$ 5,951	$ 794	$ 687	$ 78	$ 250	$ 72	$ 2,641	$ 157	$ 481	$ 355	$ 357	$ 183	$ 12,007
Manning Oaks ES	692	$ 6,831	$ 786	$ 258	$ 1,194	$ 247	$ 71	$ 947	$ 155		$ 181	$ 354	$ 162	$ 11,187
Medlock Bridge ES	639	$ 6,112	$ 851	$ 178	$ 762	$ 268	$ 77	$ 2,593	$ 269		$ 402	$ 368	$ 235	$ 12,114
Mimosa ES	620	$ 6,470	$ 877	$ 313	$ 2,015	$ 276	$ 79	$ 1,905	$ 173	$ 455	$ 392	$ 459	$ 282	$ 13,695
Mountain Park ES	756	$ 6,644	$ 913	$ 147	$ 176	$ 226	$ 65	$ 1,936	$ 341			$ 350	$ 166	$ 10,964
New Prospect ES	616	$ 6,452	$ 883	$ 189	$ 878	$ 278	$ 80	$ 2,473	$ 314			$ 349	$ 244	$ 12,140
Nolan, Love T. ES	721	$ 5,976	$ 754	$ 584	$ 75	$ 237	$ 68	$ 1,954	$ 149	$ 549	$ 313	$ 299	$ 174	$ 11,133
Northwood ES	618	$ 7,044	$ 880	$ 364	$ 517	$ 277	$ 79	$ 1,575	$ 348			$ 364	$ 243	$ 11,691
Asa G. Hilliard ES	464	$ 6,734	$ 1,172	$ 1,223	$ 232	$ 368	$ 106	$ 2,771	$ 232	$ 575	$ 480	$ 613	$ 135	$ 14,642

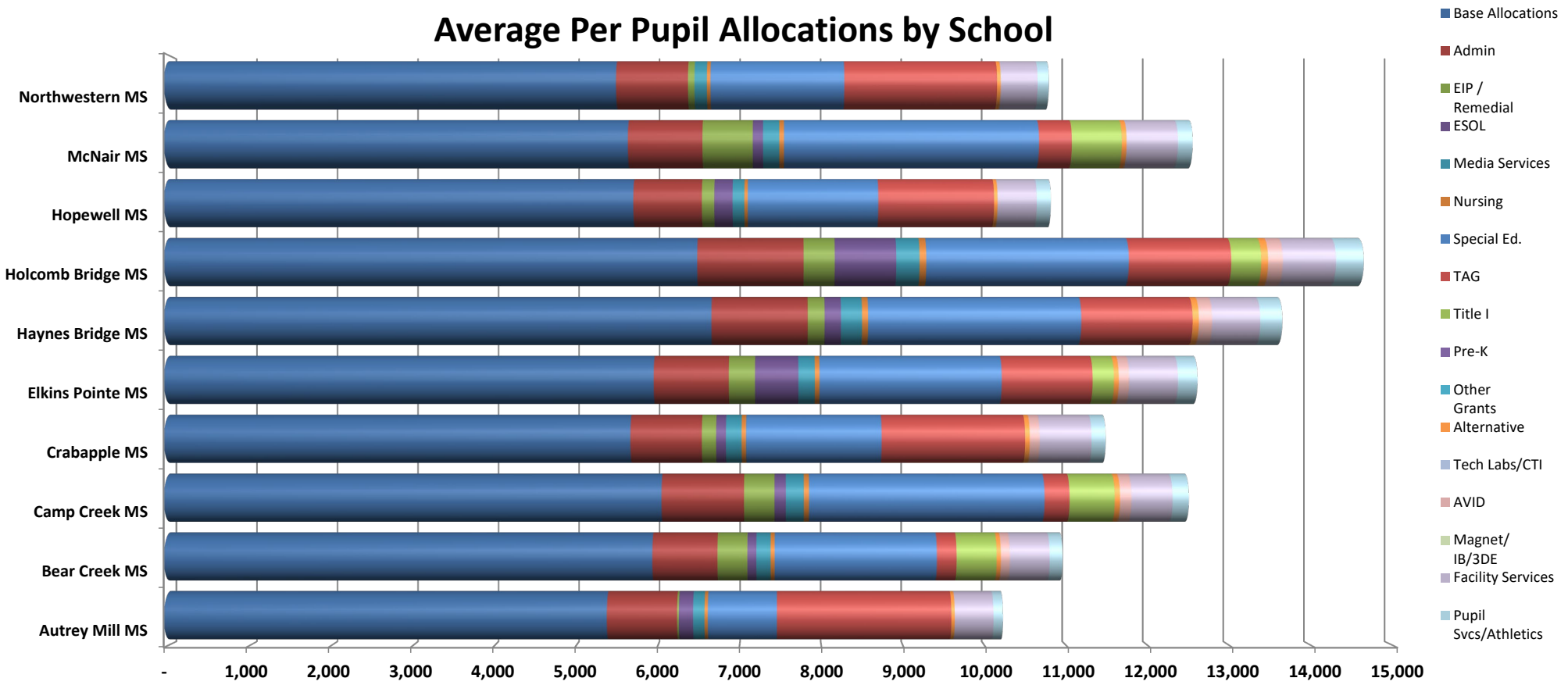
Average Per Pupil Allocations by School



School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Magnet/ IB/3DE	Facility Services	Pupil Svcs/Athletics	Grand Total
Oakley ES	708	$ 6,292	$ 768	$ 820	$ 76	$ 241	$ 69	$ 1,539	$ 152	$ 527	$ 162		$ 374	$ 89	$ 11,108
Ocee ES	666	$ 6,557	$ 817	$ 252	$ 650	$ 257	$ 74	$ 1,535	$ 291				$ 383	$ 226	$ 11,040
Palmetto ES	437	$ 7,093	$ 1,245	$ 921	$ 304	$ 391	$ 112	$ 3,347	$ 246	$ 480	$ 255		$ 696	$ 287	$ 15,377
Parklane ES	314	$ 6,853	$ 1,732	$ 747	$ 770	$ 544	$ 156	$ 2,220	$ 342	$ 558	$ 761		$ 685	$ 200	$ 15,570
Randolph ES	519	$ 6,439	$ 1,048	$ 993		$ 329	$ 95	$ 958	$ 207	$ 425	$ 457	$ 113	$ 453	$ 121	$ 11,638
Renaissance ES	730	$ 6,231	$ 745	$ 649	$ 147	$ 234	$ 67	$ 1,258	$ 147	$ 462	$ 325		$ 335	$ 172	$ 10,773
River Eves ES	569	$ 6,962	$ 956	$ 210	$ 467	$ 300	$ 86	$ 869	$ 454				$ 396	$ 110	$ 10,809
Roswell North ES	842	$ 6,270	$ 885	$ 201	$ 128	$ 203	$ 58	$ 1,234	$ 358		$ 301		$ 314	$ 149	$ 10,101
Shakerag ES	672	$ 6,496	$ 809	$ 87	$ 645	$ 254	$ 73	$ 811	$ 352		$ 196		$ 364	$ 167	$ 10,254
Spalding Drive Ch. ES	378	$ 6,824	$ 1,439	$ 305	$ 284	$ 452	$ 130	$ 2,960	$ 284		$ 665		$ 596	$ 332	$ 14,271

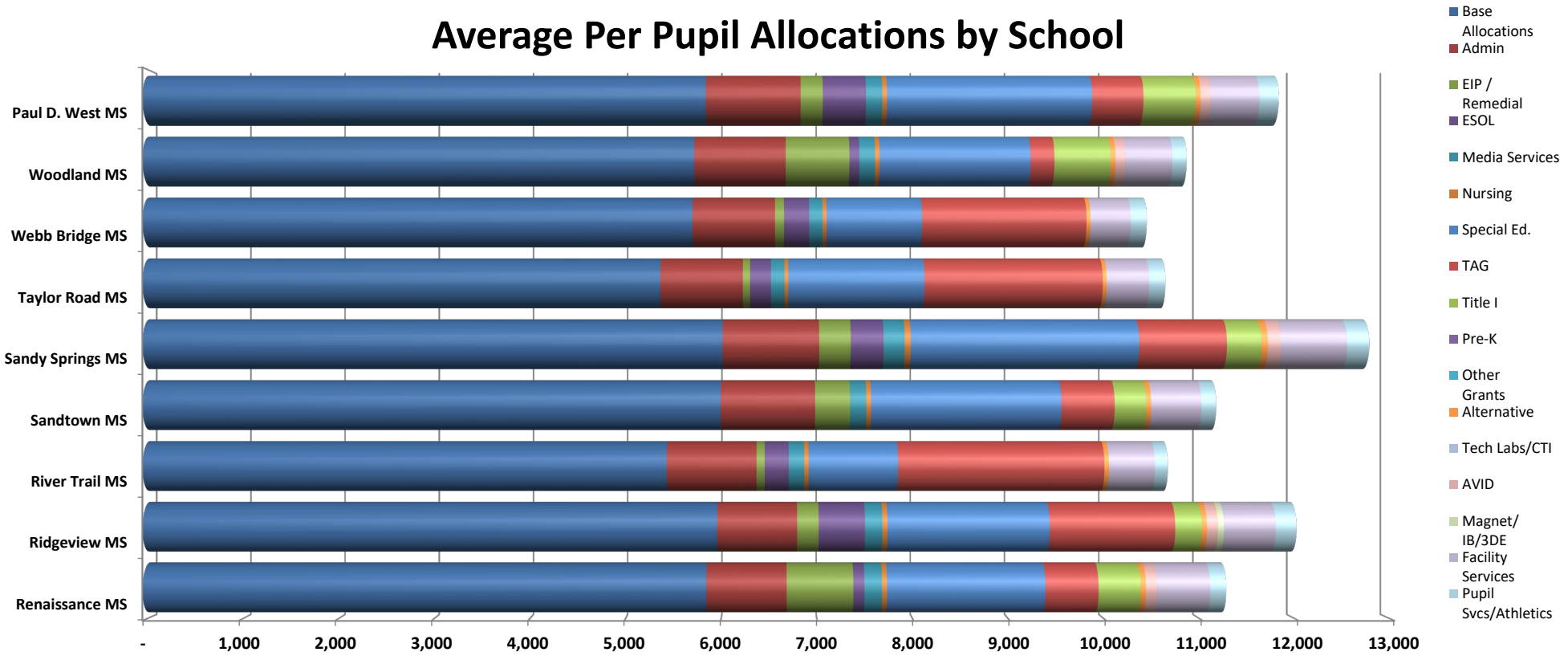


School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Magnet/ IB/3DE	Facility Services	Pupil Svcs/Athletics	Grand Total
State Bridge ES	668	$ 6,440	$ 814	$ 170	$ 279	$ 256	$ 73	$ 574	$ 419		$ 394		$ 322	$ 94	$ 9,836
Stonewall Tell ES	563	$ 6,588	$ 966	$ 703		$ 304	$ 87	$ 1,437	$ 191	$ 313	$ 432	$ 105	$ 400	$ 223	$ 11,748
Summit Hill ES	711	$ 6,008	$ 765	$ 232	$ 151	$ 240	$ 69	$ 1,692	$ 333		$ 185		$ 303	$ 177	$ 10,154
Sweet Apple ES	813	$ 6,457	$ 916	$ 137	$ 66	$ 210	$ 60	$ 1,599	$ 370		$ 292		$ 338	$ 154	$ 10,600
West, Evoline C. ES	690	$ 6,352	$ 788	$ 993	$ 78	$ 248	$ 71	$ 789	$ 156	$ 341	$ 323		$ 384	$ 91	$ 10,615
Wilson Creek ES	790	$ 6,308	$ 874	$ 146	$ 910	$ 216	$ 62	$ 626	$ 354				$ 322	$ 142	$ 9,960
Woodland Charter ES	994	$ 6,269	$ 749	$ 186	$ 919	$ 172	$ 49	$ 1,172	$ 216	$ 215	$ 259		$ 326	$ 176	$ 10,710
Wolf Creek ES	735	$ 6,129	$ 740	$ 546		$ 233	$ 67	$ 2,537	$ 176	$ 293	$ 350		$ 360	$ 171	$ 11,602
Vickery Mill ES	433	$ 7,032	$ 1,256	$ 421	$ 1,543	$ 395	$ 113	$ 3,644	$ 248	$ 400	$ 603		$ 611	$ 347	$ 16,614



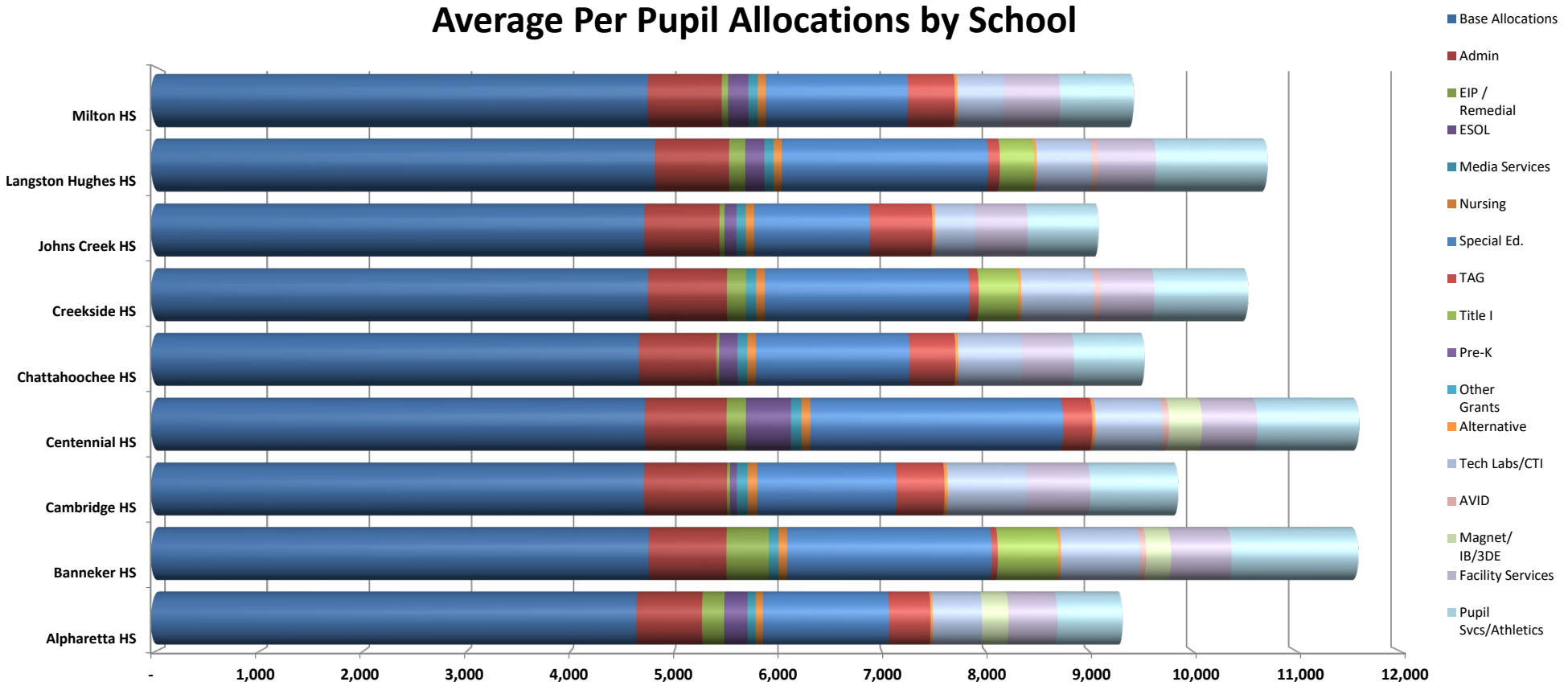
School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Alternative	AVID	Facility Services	Pupil Svcs/Athletics	Grand Total
Autrey Mill MS	1,226	$ 5,388	$ 855	$ 22	$ 173	$ 139	$ 40	$ 841	$ 2,123		$ 41		$ 472	$ 115	$ 10,208
Bear Creek MS	987	$ 5,942	$ 792	$ 365	$ 109	$ 173	$ 50	$ 1,973	$ 240	$ 487	$ 51	$ 109	$ 486	$ 157	$ 10,934
Camp Creek MS	779	$ 6,054	$ 1,004	$ 371	$ 138	$ 219	$ 63	$ 2,865	$ 304	$ 549	$ 65	$ 138	$ 501	$ 199	$ 12,470
Crabapple MS	899	$ 5,675	$ 870	$ 173	$ 120	$ 190	$ 55	$ 1,649	$ 1,746		$ 56	$ 120	$ 632	$ 172	$ 11,458
Elkins Pointe MS	856	$ 5,958	$ 914	$ 319	$ 528	$ 200	$ 57	$ 2,217	$ 1,105	$ 259	$ 59	$ 126	$ 595	$ 238	$ 12,575
Haynes Bridge MS	667	$ 6,661	$ 1,172	$ 205	$ 199	$ 256	$ 74	$ 2,593	$ 1,354		$ 76	$ 161	$ 585	$ 269	$ 13,606
Holcomb Bridge MS	604	$ 6,488	$ 1,295	$ 379	$ 749	$ 283	$ 81	$ 2,464	$ 1,246	$ 364	$ 84	$ 178	$ 646	$ 338	$ 14,595
Hopewell MS	1,191	$ 5,711	$ 834	$ 151	$ 223	$ 144	$ 41	$ 1,588	$ 1,408		$ 42		$ 477	$ 171	$ 10,791
McNair MS	862	$ 5,644	$ 907	$ 612	$ 125	$ 198	$ 57	$ 3,103	$ 399	$ 608	$ 59		$ 625	$ 180	$ 12,516
Northwestern MS	1,134	$ 5,500	$ 876	$ 79		$ 151	$ 43	$ 1,629	$ 1,859		$ 45		$ 449	$ 137	$ 10,766

Average Per Pupil Allocations by School

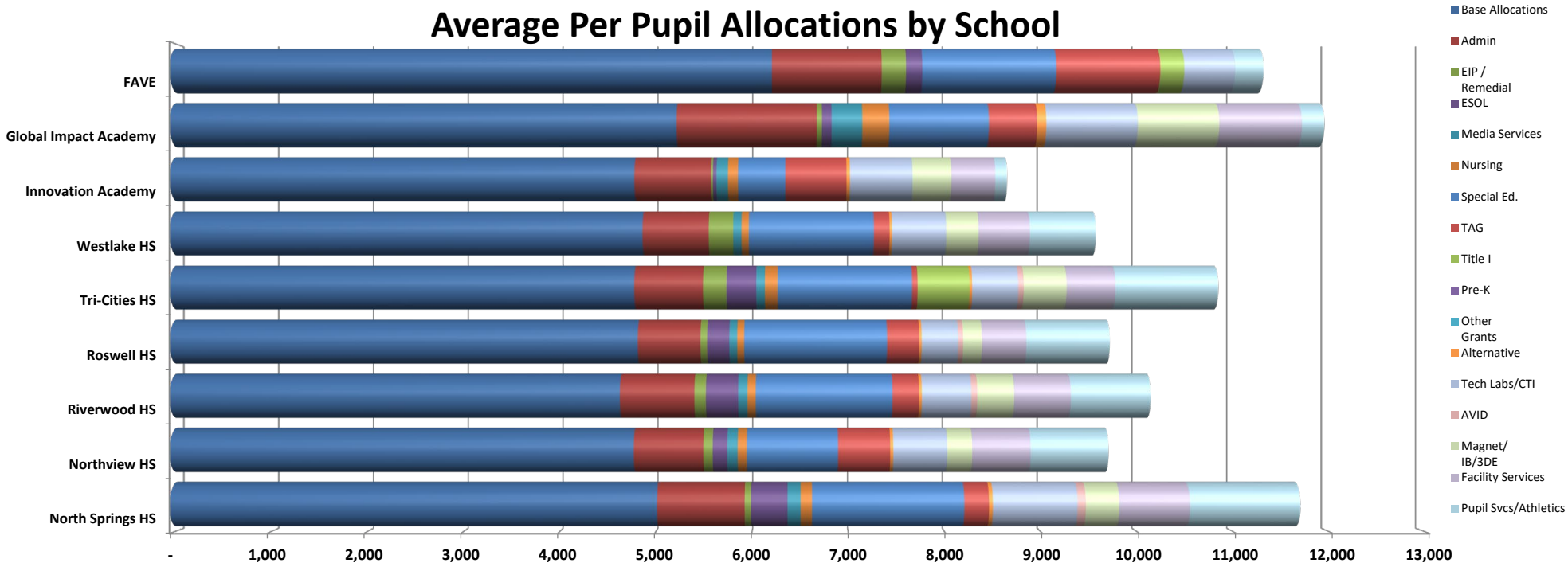


School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Alternative	AVID	Magnet/ IB/3DE	Facility Services	Pupil Svcs/Athletics	Grand Total
Renaissance MS	938	$ 5,850	$ 834	$ 692	$ 115	$ 182	$ 52	$ 1,645	$ 550	$ 438	$ 54	$ 115		$ 553	$ 165	$ 11,244
Ridgeview MS	942	$ 5,962	$ 830	$ 223	$ 480	$ 181	$ 52	$ 1,684	$ 1,301	$ 276	$ 54	$ 114	$ 63	$ 540	$ 217	$ 11,978
River Trail MS	1,065	$ 5,438	$ 932	$ 85	$ 249	$ 161	$ 46	$ 928	$ 2,141		$ 47			$ 478	$ 133	$ 10,638
Sandtown MS	1,013	$ 5,999	$ 980	$ 363		$ 169	$ 48	$ 1,975	$ 552	$ 329	$ 50			$ 522	$ 153	$ 11,140
Sandy Springs MS	780	$ 6,019	$ 1,003	$ 328	$ 340	$ 219	$ 63	$ 2,371	$ 910	$ 362	$ 65	$ 138		$ 691	$ 230	$ 12,737
Taylor Road MS	1,221	$ 5,370	$ 858	$ 75	$ 218	$ 140	$ 40	$ 1,412	$ 1,849		$ 41			$ 441	$ 167	$ 10,613
Webb Bridge MS	1,222	$ 5,705	$ 857	$ 93	$ 261	$ 140	$ 40	$ 990	$ 1,707		$ 41			$ 417	$ 167	$ 10,420
Woodland MS	1,044	$ 5,722	$ 951	$ 661	$ 103	$ 164	$ 47	$ 1,567	$ 247	$ 585	$ 48	$ 103		$ 488	$ 148	$ 10,834
Paul D. West MS	1,009	$ 5,844	$ 984	$ 230	$ 448	$ 169	$ 49	$ 2,128	$ 533	$ 544	$ 50	$ 107		$ 504	$ 202	$ 11,792

Average Per Pupil Allocations by School



School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Alternative	Tech Labs/CTI	AVID	Magnet/ IB/3DE	Facility Services	Pupil Svcs/Athletics	Grand Total
Alpharetta HS	2,164	$ 4,645	$ 628	$ 212	$ 222	$ 79	$ 69	$ 1,207	$ 398		$ 23	$ 469		$ 253	$ 468	$ 623	$ 9,297
Banneker HS	1,824	$ 4,761	$ 745	$ 406		$ 94	$ 82	$ 1,956	$ 59	$ 578	$ 28	$ 755	$ 59	$ 239	$ 578	$ 1,213	$ 11,553
Cambridge HS	1,638	$ 4,715	$ 796	$ 28	$ 66	$ 104	$ 92	$ 1,333	$ 460		$ 31	$ 757			$ 607	$ 842	$ 9,830
Centennial HS	1,732	$ 4,723	$ 785	$ 185	$ 433	$ 99	$ 87	$ 2,417	$ 279		$ 29	$ 643	$ 62	$ 316	$ 528	$ 975	$ 11,561
Chattahoochee HS	1,825	$ 4,666	$ 745	$ 26	$ 175	$ 94	$ 82	$ 1,469	$ 442		$ 28	$ 609			$ 496	$ 676	$ 9,508
Creekside HS	1,794	$ 4,753	$ 758	$ 185		$ 95	$ 84	$ 1,956	$ 90	$ 381	$ 28	$ 697	$ 60		$ 516	$ 899	$ 10,501
Johns Creek HS	1,886	$ 4,719	$ 721	$ 48	$ 114	$ 91	$ 80	$ 1,107	$ 599		$ 27	$ 385			$ 501	$ 678	$ 9,068
Langston Hughes HS	1,907	$ 4,818	$ 713	$ 155	$ 182	$ 90	$ 79	$ 1,974	$ 113	$ 327	$ 26	$ 528	$ 56		$ 553	$ 1,071	$ 10,685
Milton HS	1,913	$ 4,751	$ 711	$ 60	$ 195	$ 89	$ 79	$ 1,359	$ 450		$ 26	$ 441			$ 540	$ 704	$ 9,405



School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Alternative	Tech Labs/CTI	AVID	Magnet/ IB/3DE	Facility Services	Pupil Svcs/Athletics	Grand Total
North Springs HS	1,270	$ 5,024	$ 904	$ 64	$ 378	$ 135	$ 118	$ 1,571	$ 254		$ 40	$ 874	$ 85	$ 345	$ 728	$ 1,141	$ 11,660
Northview HS	1,599	$ 4,784	$ 718	$ 97	$ 150	$ 107	$ 94	$ 941	$ 538		$ 32	$ 556		$ 257	$ 603	$ 803	$ 9,681
Riverwood HS	1,769	$ 4,641	$ 768	$ 119	$ 332	$ 97	$ 85	$ 1,411	$ 274		$ 29	$ 511	$ 61	$ 381	$ 584	$ 823	$ 10,114
Roswell HS	2,101	$ 4,825	$ 647	$ 69	$ 229	$ 81	$ 72	$ 1,474	$ 333		$ 24	$ 376	$ 51	$ 193	$ 459	$ 860	$ 9,693
Tri-Cities HS	1,917	$ 4,790	$ 709	$ 242	$ 307	$ 89	$ 131	$ 1,387	$ 56	$ 537	$ 26	$ 475	$ 56	$ 442	$ 503	$ 1,061	$ 10,812
Westlake HS	1,991	$ 4,875	$ 683	$ 252		$ 86	$ 75	$ 1,290	$ 162		$ 25	$ 559		$ 332	$ 529	$ 681	$ 9,550
Innovation Academy	1,450	$ 4,791	$ 792	$ 18	$ 37	$ 118	$ 104	$ 489	$ 630		$ 35	$ 646		$ 400	$ 454	$ 121	$ 8,634
Global Impact Academy	540	$ 5,226	$ 1,446	$ 53	$ 100	$ 317	$ 278	$ 1,027	$ 498		$ 94	$ 944		$ 840	$ 853	$ 235	$ 11,909
FAVE	642	$ 6,208	$ 1,133	$ 251	$ 167			$ 1,382	$ 1,072	$ 247		$ 524				$ 295	$ 11,279

Fulton County Schools
Where Students Come First

2023-24
Work Day Calendars

Which includes the following documents:

Work Day Calendar Begin/End Date Summary
235-Day Work Day Calendar
225-Day Work Day Calendar
220-Day Work Day Calendar
210-Day Work Day Calendar
205-Day Work Day Calendar
200-Day Work Day Calendar
195-Day (SSW) Work Day Calendar
195-Day (Psych) Work Day Calendar
190-Day Work Day Calendar
188-Day Work Day Calendar
184-Day Work Day Calendar
184-Day (Transportation) Work Day Calendar
180-Day Work Day Calendar

FY24 Calendar	Position	*Begin*	*End*
180	School Nutrition Program Worker School Nutrition Production Chef	August 1, 2023	May 24, 2024
184	Media Paraprofessional Instructional Paraprofessional School Liaison Clinic Assistant	July 31, 2023	May 24, 2024
184	Bus Driver Transportation Assistant	July 31, 2023	May 24, 2024
188	School Nutrition Program Manager	July 25, 2023	May 24, 2024
190	Career/Technology Teacher Campus Security Classroom Teachers/Media Specialist Cluster/School Nurse Curriculum Support Specialist Curriculum Support Teacher (CST) Data Support Specialist (Title I) Educational Interpreter Graduation Coach Instructional Coach IST Teacher PreK Classroom Teacher School Professional Assistant 190 Residency Verification Officer School Technology Specialist	July 31, 2023	May 24, 2024
195	School Social Worker	July 24, 2023	May 24, 2024
195	School Psychologist	July 31, 2023	June 3, 2024
200	Elementary/Middle Counselor	July 24, 2023	June 3, 2024
205	High School Counselor Work-Based Learning Administrator School Police Officer	July 17, 2023	June 3, 2024
210	Athletic Director Registrar	July 10, 2023	June 3, 2024
220	Assistant Principals-Elementary, Middle Police Investigator School Data Clerks	July 10, 2023	June 17, 2024
225	Assistant Principal-High	July 10, 2023	June 25, 2024
235	Administrative/Professional Campus Security Custodian Maintenance Personnel Investigator Police Officer Principal Professional Assistant Program Specialist Transportation Mechanic Warehouse	July 1, 2023	June 30, 2024

No Work/No Pay

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, clinic assistant, food service worker, production chef, etc.) will default to non-work days. There will be no compensation or use of leave on non-work days. Any days missed due to inclement weather will be made up strictly based on school system need.

235 DAY EMPLOYEE WORK CALENDAR FOR 2023-24

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1	Saturday	21 / 212	44 / 189	Sunday	85 / 148	102 / 131	Holiday	134 / 99	154 / 79	Holiday	192 / 41	Saturday	1
2	Sunday	22 / 211	Saturday	64 / 169	86 / 147	Saturday	113 / 120	135 / 98	Saturday	Holiday	193 / 40	Sunday	2
3	1 / 232	23 / 210	Sunday	65 / 168	87 / 146	Sunday	114 / 119	Saturday	Sunday	Holiday	194 / 39	214 / 19	3
4	Holiday	24 / 209	Holiday	66 / 167	Saturday	103 / 130	115 / 118	Sunday	155 / 78	Holiday	Saturday	215 / 18	4
5	2 / 231	Saturday	45 / 188	67 / 166	Sunday	104 / 129	116 / 117	136 / 97	156 / 77	Holiday	Sunday	216 / 17	5
6	3 / 230	Sunday	46 / 187	68 / 165	88 / 145	105 / 128	Saturday	137 / 96	157 / 76	Saturday	195 / 38	217 / 16	6
7	4 / 229	25 / 208	47 / 186	Saturday	89 / 144	106 / 127	Sunday	138 / 95	158 / 75	Sunday	196 / 37	218 / 15	7
8	Saturday	26 / 207	48 / 185	Sunday	90 / 143	107 / 126	117 / 116	139 / 94	159 / 74	175 / 58	197 / 36	Saturday	8
9	Sunday	27 / 206	Saturday	Holiday	91 / 142	Saturday	118 / 115	140 / 93	Saturday	176 / 57	198 / 35	Sunday	9
10	5 / 228	28 / 205	Sunday	69 / 164	92 / 141	Sunday	119 / 114	Saturday	Sunday	177 / 56	199 / 34	219 / 14	10
11	6 / 227	29 / 204	49 / 184	70 / 163	Saturday	108 / 125	120 / 113	Sunday	160 / 73	178 / 55	Saturday	220 / 13	11
12	7 / 226	Saturday	50 / 183	71 / 162	Sunday	109 / 124	121 / 112	141 / 92	161 / 72	179 / 54	Sunday	221 / 12	12
13	8 / 225	Sunday	51 / 182	72 / 161	93 / 140	110 / 123	Saturday	142 / 91	162 / 71	Saturday	200 / 33	222 / 11	13
14	9 / 224	30 / 203	52 / 181	Saturday	94 / 139	111 / 122	Sunday	143 / 90	163 / 70	Sunday	201 / 32	223 / 10	14
15	Saturday	31 / 202	53 / 180	Sunday	95 / 138	112 / 121	Holiday	144 / 89	164 / 69	180 / 53	202 / 31	Saturday	15
16	Sunday	32 / 201	Saturday	73 / 160	96 / 137	Saturday	122 / 111	145 / 88	Saturday	181 / 52	203 / 30	Sunday	16
17	10 / 223	33 / 200	Sunday	74 / 159	97 / 136	Sunday	123 / 110	Saturday	Sunday	182 / 51	204 / 29	224 / 9	17
18	11 / 222	34 / 199	54 / 179	75 / 158	Saturday	Holiday	124 / 109	Sunday	165 / 68	183 / 50	Saturday	225 / 8	18
19	12 / 221	Saturday	55 / 178	76 / 157	Sunday	Holiday	125 / 108	Holiday	166 / 67	184 / 49	Sunday	Holiday	19
20	13 / 220	Sunday	56 / 177	77 / 156	Holiday	Holiday	Saturday	146 / 87	167 / 66	Saturday	205 / 28	226 / 7	20
21	14 / 219	35 / 198	57 / 176	Saturday	Holiday	Holiday	Sunday	147 / 86	168 / 65	Sunday	206 / 27	227 / 6	21
22	Saturday	36 / 197	58 / 175	Sunday	Holiday	Holiday	126 / 107	148 / 85	169 / 64	185 / 48	207 / 26	Saturday	22
23	Sunday	37 / 196	Saturday	78 / 155	Holiday	Saturday	127 / 106	149 / 84	Saturday	186 / 47	208 / 25	Sunday	23
24	15 / 218	38 / 195	Sunday	79 / 154	Holiday	Sunday	128 / 105	Saturday	Sunday	187 / 46	209 / 24	228 / 5	24
25	16 / 217	39 / 194	59 / 174	80 / 153	Saturday	Holiday	129 / 104	Sunday	170 / 63	188 / 45	Saturday	229 / 4	25
26	17 / 216	Saturday	60 / 173	81 / 152	Sunday	Holiday	130 / 103	150 / 83	171 / 62	189 / 44	Sunday	230 / 3	26
27	18 / 215	Sunday	61 / 172	82 / 151	98 / 135	Holiday	Saturday	151 / 82	172 / 61	Saturday	Holiday	231 / 2	27
28	19 / 214	40 / 193	62 / 171	Saturday	99 / 134	Holiday	Sunday	152 / 81	173 / 60	Sunday	210 / 23	232 / 1	28
29	Saturday	41 / 192	63 / 170	Sunday	100 / 133	Holiday	131 / 102	153 / 80	174 / 59	190 / 43	211 / 22	Saturday	29
30	Sunday	42 / 191	Saturday	83 / 150	101 / 132	Saturday	132 / 101		Saturday	191 / 42	212 / 21	Sunday	30
31	20 / 213	43 / 190		84 / 149		Sunday	133 / 100		Sunday		213 / 20		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	20	23	20	21	17	11	21	20	21	17	22	19	232

No Work/No Pay

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, clinic assistant, food service worker, production chef, etc.) will default to non-work days.

There will be no compensation or use of leave on non-work days. Any days missed due to inclement weather will be made up strictly based on school system need.

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225 DAY EMPLOYEE WORK CALENDAR FOR 2023-24

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1	Saturday	17 / 209	40 / 186	Sunday	81 / 145	98 / 128	Holiday	130 / 96	150 / 76	Holiday	188 / 38	Saturday	1
2	Sunday	18 / 208	Saturday	60 / 166	82 / 144	Saturday	109 / 117	131 / 95	Saturday	Holiday	189 / 37	Sunday	2
3		19 / 207	Sunday	61 / 165	83 / 143	Sunday	110 / 116	Saturday	Sunday	Holiday	190 / 36	210 / 16	3
4		20 / 206	Holiday	62 / 164	Saturday	99 / 127	111 / 115	Sunday	151 / 75	Holiday	Saturday	211 / 15	4
5		Saturday	41 / 185	63 / 163	Sunday	100 / 126	112 / 114	132 / 94	152 / 74	Holiday	Sunday	212 / 14	5
6		Sunday	42 / 184	64 / 162	84 / 142	101 / 125	Saturday	133 / 93	153 / 73	Saturday	191 / 35	213 / 13	6
7		21 / 205	43 / 183	Saturday	85 / 141	102 / 124	Sunday	134 / 92	154 / 72	Sunday	192 / 34	214 / 12	7
8	Saturday	22 / 204	44 / 182	Sunday	86 / 140	103 / 123	113 / 113	135 / 91	155 / 71	171 / 55	193 / 33	Saturday	8
9	Sunday	23 / 203	Saturday	Holiday	87 / 139	Saturday	114 / 112	136 / 90	Saturday	172 / 54	194 / 32	Sunday	9
10	1 / 225	24 / 202	Sunday	65 / 161	88 / 138	Sunday	115 / 111	Saturday	Sunday	173 / 53	195 / 31	215 / 11	10
11	2 / 224	25 / 201	45 / 181	66 / 160	Saturday	104 / 122	116 / 110	Sunday	156 / 70	174 / 52	Saturday	216 / 10	11
12	3 / 223	Saturday	46 / 180	67 / 159	Sunday	105 / 121	117 / 109	137 / 89	157 / 69	175 / 51	Sunday	217 / 9	12
13	4 / 222	Sunday	47 / 179	68 / 158	89 / 137	106 / 120	Saturday	138 / 88	158 / 68	Saturday	196 / 30	218 / 8	13
14	5 / 221	26 / 200	48 / 178	Saturday	90 / 136	107 / 119	Sunday	139 / 87	159 / 67	Sunday	197 / 29	219 / 7	14
15	Saturday	27 / 199	49 / 177	Sunday	91 / 135	108 / 118	Holiday	140 / 86	160 / 66	176 / 50	198 / 28	Saturday	15
16	Sunday	28 / 198	Saturday	69 / 157	92 / 134	Saturday	118 / 108	141 / 85	Saturday	177 / 49	199 / 27	Sunday	16
17	6 / 220	29 / 197	Sunday	70 / 156	93 / 133	Sunday	119 / 107	Saturday	Sunday	178 / 48	200 / 26	220 / 6	17
18	7 / 219	30 / 196	50 / 176	71 / 155	Saturday	Holiday	120 / 106	Sunday	161 / 65	179 / 47	Saturday	221 / 5	18
19	8 / 218	Saturday	51 / 175	72 / 154	Sunday	Holiday	121 / 105	Holiday	162 / 64	180 / 46	Sunday	Holiday	19
20	9 / 217	Sunday	52 / 174	73 / 153	Holiday	Holiday	Saturday	142 / 84	163 / 63	Saturday	201 / 25	222 / 4	20
21	10 / 216	31 / 195	53 / 173	Saturday	Holiday	Holiday	Sunday	143 / 83	164 / 62	Sunday	202 / 24	223 / 3	21
22	Saturday	32 / 194	54 / 172	Sunday	Holiday	Holiday	122 / 104	144 / 82	165 / 61	181 / 45	203 / 23	Saturday	22
23	Sunday	33 / 193	Saturday	74 / 152	Holiday	Saturday	123 / 103	145 / 81	Saturday	182 / 44	204 / 22	Sunday	23
24	11 / 215	34 / 192	Sunday	75 / 151	Holiday	Sunday	124 / 102	Saturday	Sunday	183 / 43	205 / 21	224 / 2	24
25	12 / 214	35 / 191	55 / 171	76 / 150	Saturday	Holiday	125 / 101	Sunday	166 / 60	184 / 42	Saturday	225 / 1	25
26	13 / 213	Saturday	56 / 170	77 / 149	Sunday	Holiday	126 / 100	146 / 80	167 / 59	185 / 41	Sunday		26
27	14 / 212	Sunday	57 / 169	78 / 148	94 / 132	Holiday	Saturday	147 / 79	168 / 58	Saturday	Holiday		27
28	15 / 211	36 / 190	58 / 168	Saturday	95 / 131	Holiday	Sunday	148 / 78	169 / 57	Sunday	206 / 20		28
29	Saturday	37 / 189	59 / 167	Sunday	96 / 130	Holiday	127 / 99	149 / 77	170 / 56	186 / 40	207 / 19	Saturday	29
30	Sunday	38 / 188	Saturday	79 / 147	97 / 129	Saturday	128 / 98		Saturday	187 / 39	208 / 18	Sunday	30
31	16 / 210	39 / 187		80 / 146		Sunday	129 / 97		Sunday		209 / 17		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	16	23	20	21	17	11	21	20	21	17	22	16	225

No Work/No Pay

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, clinic assistant, food service worker, production chef, etc.) will default to non-work days. There will be no compensation or use of leave on non-work days. Any days missed due to inclement weather will be made up strictly based on school system need.

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220 DAY EMPLOYEE WORK CALENDAR FOR 2023-24

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1	Saturday	17 / 204	40 / 181	Sunday	81 / 140	98 / 123	Holiday	130 / 91	150 / 71	Holiday	188 / 33	Saturday	1
2	Sunday	18 / 203	Saturday	60 / 161	82 / 139	Saturday	109 / 112	131 / 90	Saturday	Holiday	189 / 32	Sunday	2
3		19 / 202	Sunday	61 / 160	83 / 138	Sunday	110 / 111	Saturday	Sunday	Holiday	190 / 31	210 / 11	3
4		20 / 201	Holiday	62 / 159	Saturday	99 / 122	111 / 110	Sunday	151 / 70	Holiday	Saturday	211 / 10	4
5		Saturday	41 / 180	63 / 158	Sunday	100 / 121	112 / 109	132 / 89	152 / 69	Holiday	Sunday	212 / 9	5
6		Sunday	42 / 179	64 / 157	84 / 137	101 / 120	Saturday	133 / 88	153 / 68	Saturday	191 / 30	213 / 8	6
7		21 / 200	43 / 178	Saturday	85 / 136	102 / 119	Sunday	134 / 87	154 / 67	Sunday	192 / 29	214 / 7	7
8	Saturday	22 / 199	44 / 177	Sunday	86 / 135	103 / 118	113 / 108	135 / 86	155 / 66	171 / 50	193 / 28	Saturday	8
9	Sunday	23 / 198	Saturday	Holiday	87 / 134	Saturday	114 / 107	136 / 85	Saturday	172 / 49	194 / 27	Sunday	9
10	1 / 220	24 / 197	Sunday	65 / 156	88 / 133	Sunday	115 / 106	Saturday	Sunday	173 / 48	195 / 26	215 / 6	10
11	2 / 219	25 / 196	45 / 176	66 / 155	Saturday	104 / 117	116 / 105	Sunday	156 / 65	174 / 47	Saturday	216 / 5	11
12	3 / 218	Saturday	46 / 175	67 / 154	Sunday	105 / 116	117 / 104	137 / 84	157 / 64	175 / 46	Sunday	217 / 4	12
13	4 / 217	Sunday	47 / 174	68 / 153	89 / 132	106 / 115	Saturday	138 / 83	158 / 63	Saturday	196 / 25	218 / 3	13
14	5 / 216	26 / 195	48 / 173	Saturday	90 / 131	107 / 114	Sunday	139 / 82	159 / 62	Sunday	197 / 24	219 / 2	14
15	Saturday	27 / 194	49 / 172	Sunday	91 / 130	108 / 113	Holiday	140 / 81	160 / 61	176 / 45	198 / 23	Saturday	15
16	Sunday	28 / 193	Saturday	69 / 152	92 / 129	Saturday	118 / 103	141 / 80	Saturday	177 / 44	199 / 22	Sunday	16
17	6 / 215	29 / 192	Sunday	70 / 151	93 / 128	Sunday	119 / 102	Saturday	Sunday	178 / 43	200 / 21	220 / 1	17
18	7 / 214	30 / 191	50 / 171	71 / 150	Saturday	Holiday	120 / 101	Sunday	161 / 60	179 / 42	Saturday		18
19	8 / 213	Saturday	51 / 170	72 / 149	Sunday	Holiday	121 / 100	Holiday	162 / 59	180 / 41	Sunday		19
20	9 / 212	Sunday	52 / 169	73 / 148	Holiday	Holiday	Saturday	142 / 79	163 / 58	Saturday	201 / 20		20
21	10 / 211	31 / 190	53 / 168	Saturday	Holiday	Holiday	Sunday	143 / 78	164 / 57	Sunday	202 / 19		21
22	Saturday	32 / 189	54 / 167	Sunday	Holiday	Holiday	122 / 99	144 / 77	165 / 56	181 / 40	203 / 18	Saturday	22
23	Sunday	33 / 188	Saturday	74 / 147	Holiday	Saturday	123 / 98	145 / 76	Saturday	182 / 39	204 / 17	Sunday	23
24	11 / 210	34 / 187	Sunday	75 / 146	Holiday	Sunday	124 / 97	Saturday	Sunday	183 / 38	205 / 16		24
25	12 / 209	35 / 186	55 / 166	76 / 145	Saturday	Holiday	125 / 96	Sunday	166 / 55	184 / 37	Saturday		25
26	13 / 208	Saturday	56 / 165	77 / 144	Sunday	Holiday	126 / 95	146 / 75	167 / 54	185 / 36	Sunday		26
27	14 / 207	Sunday	57 / 164	78 / 143	94 / 127	Holiday	Saturday	147 / 74	168 / 53	Saturday	Holiday		27
28	15 / 206	36 / 185	58 / 163	Saturday	95 / 126	Holiday	Sunday	148 / 73	169 / 52	Sunday	206 / 15		28
29	Saturday	37 / 184	59 / 162	Sunday	96 / 125	Holiday	127 / 94	149 / 72	170 / 51	186 / 35	207 / 14	Saturday	29
30	Sunday	38 / 183	Saturday	79 / 142	97 / 124	Saturday	128 / 93		Saturday	187 / 34	208 / 13	Sunday	30
31	16 / 205	39 / 182		80 / 141		Sunday	129 / 92		Sunday		209 / 12		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	16	23	20	21	17	11	21	20	21	17	22	11	220

No Work/No Pay

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, clinic assistant, food service worker, production chef, etc.) will default to non-work days.

There will be no compensation or use of leave on non-work days. Any days missed due to inclement weather will be made up strictly based on school system need.

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210 DAY EMPLOYEE WORK CALENDAR FOR 2023-24

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1	Saturday	17 / 194	40 / 171	Sunday	81 / 130	98 / 113	Holiday	130 / 81	150 / 61	Holiday	188 / 23	Saturday	1
2	Sunday	18 / 193	Saturday	60 / 151	82 / 129	Saturday	109 / 102	131 / 80	Saturday	Holiday	189 / 22	Sunday	2
3		19 / 192	Sunday	61 / 150	83 / 128	Sunday	110 / 101	Saturday	Sunday	Holiday	190 / 21	210 / 1	3
4		20 / 191	Holiday	62 / 149	Saturday	99 / 112	111 / 100	Sunday	151 / 60	Holiday	Saturday		4
5		Saturday	41 / 170	63 / 148	Sunday	100 / 111	112 / 99	132 / 79	152 / 59	Holiday	Sunday		5
6		Sunday	42 / 169	64 / 147	84 / 127	101 / 110	Saturday	133 / 78	153 / 58	Saturday	191 / 20		6
7		21 / 190	43 / 168	Saturday	85 / 126	102 / 109	Sunday	134 / 77	154 / 57	Sunday	192 / 19		7
8	Saturday	22 / 189	44 / 167	Sunday	86 / 125	103 / 108	113 / 98	135 / 76	155 / 56	171 / 40	193 / 18	Saturday	8
9	Sunday	23 / 188	Saturday	Holiday	87 / 124	Saturday	114 / 97	136 / 75	Saturday	172 / 39	194 / 17	Sunday	9
10	1 / 210	24 / 187	Sunday	65 / 146	88 / 123	Sunday	115 / 96	Saturday	Sunday	173 / 38	195 / 16		10
11	2 / 209	25 / 186	45 / 166	66 / 145	Saturday	104 / 107	116 / 95	Sunday	156 / 55	174 / 37	Saturday		11
12	3 / 208	Saturday	46 / 165	67 / 144	Sunday	105 / 106	117 / 94	137 / 74	157 / 54	175 / 36	Sunday		12
13	4 / 207	Sunday	47 / 164	68 / 143	89 / 122	106 / 105	Saturday	138 / 73	158 / 53	Saturday	196 / 15		13
14	5 / 206	26 / 185	48 / 163	Saturday	90 / 121	107 / 104	Sunday	139 / 72	159 / 52	Sunday	197 / 14		14
15	Saturday	27 / 184	49 / 162	Sunday	91 / 120	108 / 103	Holiday	140 / 71	160 / 51	176 / 35	198 / 13	Saturday	15
16	Sunday	28 / 183	Saturday	69 / 142	92 / 119	Saturday	118 / 93	141 / 70	Saturday	177 / 34	199 / 12	Sunday	16
17	6 / 205	29 / 182	Sunday	70 / 141	93 / 118	Sunday	119 / 92	Saturday	Sunday	178 / 33	200 / 11		17
18	7 / 204	30 / 181	50 / 161	71 / 140	Saturday	Holiday	120 / 91	Sunday	161 / 50	179 / 32	Saturday		18
19	8 / 203	Saturday	51 / 160	72 / 139	Sunday	Holiday	121 / 90	Holiday	162 / 49	180 / 31	Sunday		19
20	9 / 202	Sunday	52 / 159	73 / 138	Holiday	Holiday	Saturday	142 / 69	163 / 48	Saturday	201 / 10		20
21	10 / 201	31 / 180	53 / 158	Saturday	Holiday	Holiday	Sunday	143 / 68	164 / 47	Sunday	202 / 9		21
22	Saturday	32 / 179	54 / 157	Sunday	Holiday	Holiday	122 / 89	144 / 67	165 / 46	181 / 30	203 / 8	Saturday	22
23	Sunday	33 / 178	Saturday	74 / 137	Holiday	Saturday	123 / 88	145 / 66	Saturday	182 / 29	204 / 7	Sunday	23
24	11 / 200	34 / 177	Sunday	75 / 136	Holiday	Sunday	124 / 87	Saturday	Sunday	183 / 28	205 / 6		24
25	12 / 199	35 / 176	55 / 156	76 / 135	Saturday	Holiday	125 / 86	Sunday	166 / 45	184 / 27	Saturday		25
26	13 / 198	Saturday	56 / 155	77 / 134	Sunday	Holiday	126 / 85	146 / 65	167 / 44	185 / 26	Sunday		26
27	14 / 197	Sunday	57 / 154	78 / 133	94 / 117	Holiday	Saturday	147 / 64	168 / 43	Saturday	Holiday		27
28	15 / 196	36 / 175	58 / 153	Saturday	95 / 116	Holiday	Sunday	148 / 63	169 / 42	Sunday	206 / 5		28
29	Saturday	37 / 174	59 / 152	Sunday	96 / 115	Holiday	127 / 84	149 / 62	170 / 41	186 / 25	207 / 4	Saturday	29
30	Sunday	38 / 173	Saturday	79 / 132	97 / 114	Saturday	128 / 83		Saturday	187 / 24	208 / 3	Sunday	30
31	16 / 195	39 / 172		80 / 131		Sunday	129 / 82		Sunday		209 / 2		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	16	23	20	21	17	11	21	20	21	17	22	1	210

No Work/No Pay

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, clinic assistant, food service worker, production chef, etc.) will default to non-work days.

There will be no compensation or use of leave on non-work days. Any days missed due to inclement weather will be made up strictly based on school system need.

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205 DAY EMPLOYEE WORK CALENDAR FOR 2023-24

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1	Saturday	12 / 194	35 / 171	Sunday	76 / 130	93 / 113	Holiday	125 / 81	145 / 61	Holiday	183 / 23	Saturday	1
2	Sunday	13 / 193	Saturday	55 / 151	77 / 129	Saturday	104 / 102	126 / 80	Saturday	Holiday	184 / 22	Sunday	2
3		14 / 192	Sunday	56 / 150	78 / 128	Sunday	105 / 101	Saturday	Sunday	Holiday	185 / 21	205 / 1	3
4		15 / 191	Holiday	57 / 149	Saturday	94 / 112	106 / 100	Sunday	146 / 60	Holiday	Saturday		4
5		Saturday	36 / 170	58 / 148	Sunday	95 / 111	107 / 99	127 / 79	147 / 59	Holiday	Sunday		5
6		Sunday	37 / 169	59 / 147	79 / 127	96 / 110	Saturday	128 / 78	148 / 58	Saturday	186 / 20		6
7		16 / 190	38 / 168	Saturday	80 / 126	97 / 109	Sunday	129 / 77	149 / 57	Sunday	187 / 19		7
8	Saturday	17 / 189	39 / 167	Sunday	81 / 125	98 / 108	108 / 98	130 / 76	150 / 56	166 / 40	188 / 18	Saturday	8
9	Sunday	18 / 188	Saturday	Holiday	82 / 124	Saturday	109 / 97	131 / 75	Saturday	167 / 39	189 / 17	Sunday	9
10		19 / 187	Sunday	60 / 146	83 / 123	Sunday	110 / 96	Saturday	Sunday	168 / 38	190 / 16		10
11		20 / 186	40 / 166	61 / 145	Saturday	99 / 107	111 / 95	Sunday	151 / 55	169 / 37	Saturday		11
12		Saturday	41 / 165	62 / 144	Sunday	100 / 106	112 / 94	132 / 74	152 / 54	170 / 36	Sunday		12
13		Sunday	42 / 164	63 / 143	84 / 122	101 / 105	Saturday	133 / 73	153 / 53	Saturday	191 / 15		13
14		21 / 185	43 / 163	Saturday	85 / 121	102 / 104	Sunday	134 / 72	154 / 52	Sunday	192 / 14		14
15	Saturday	22 / 184	44 / 162	Sunday	86 / 120	103 / 103	Holiday	135 / 71	155 / 51	171 / 35	193 / 13	Saturday	15
16	Sunday	23 / 183	Saturday	64 / 142	87 / 119	Saturday	113 / 93	136 / 70	Saturday	172 / 34	194 / 12	Sunday	16
17	1 / 205	24 / 182	Sunday	65 / 141	88 / 118	Sunday	114 / 92	Saturday	Sunday	173 / 33	195 / 11		17
18	2 / 204	25 / 181	45 / 161	66 / 140	Saturday	Holiday	115 / 91	Sunday	156 / 50	174 / 32	Saturday		18
19	3 / 203	Saturday	46 / 160	67 / 139	Sunday	Holiday	116 / 90	Holiday	157 / 49	175 / 31	Sunday		19
20	4 / 202	Sunday	47 / 159	68 / 138	Holiday	Holiday	Saturday	137 / 69	158 / 48	Saturday	196 / 10		20
21	5 / 201	26 / 180	48 / 158	Saturday	Holiday	Holiday	Sunday	138 / 68	159 / 47	Sunday	197 / 9		21
22	Saturday	27 / 179	49 / 157	Sunday	Holiday	Holiday	117 / 89	139 / 67	160 / 46	176 / 30	198 / 8	Saturday	22
23	Sunday	28 / 178	Saturday	69 / 137	Holiday	Saturday	118 / 88	140 / 66	Saturday	177 / 29	199 / 7	Sunday	23
24	6 / 200	29 / 177	Sunday	70 / 136	Holiday	Sunday	119 / 87	Saturday	Sunday	178 / 28	200 / 6		24
25	7 / 199	30 / 176	50 / 156	71 / 135	Saturday	Holiday	120 / 86	Sunday	161 / 45	179 / 27	Saturday		25
26	8 / 198	Saturday	51 / 155	72 / 134	Sunday	Holiday	121 / 85	141 / 65	162 / 44	180 / 26	Sunday		26
27	9 / 197	Sunday	52 / 154	73 / 133	89 / 117	Holiday	Saturday	142 / 64	163 / 43	Saturday	Holiday		27
28	10 / 196	31 / 175	53 / 153	Saturday	90 / 116	Holiday	Sunday	143 / 63	164 / 42	Sunday	201 / 5		28
29	Saturday	32 / 174	54 / 152	Sunday	91 / 115	Holiday	122 / 84	144 / 62	165 / 41	181 / 25	202 / 4	Saturday	29
30	Sunday	33 / 173	Saturday	74 / 132	92 / 114	Saturday	123 / 83		Saturday	182 / 24	203 / 3	Sunday	30
31	11 / 195	34 / 172		75 / 131		Sunday	124 / 82		Sunday		204 / 2		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	11	23	20	21	17	11	21	20	21	17	22	1	205

No Work/No Pay

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, clinic assistant, food service worker, production chef, etc.) will default to non-work days.

There will be no compensation or use of leave on non-work days. Any days missed due to inclement weather will be made up strictly based on school system need.

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200 DAY EMPLOYEE WORK CALENDAR FOR 2023-24

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1	Saturday	7 / 194	30 / 171	Sunday	71 / 130	88 / 113	Holiday	120 / 81	140 / 61	Holiday	178 / 23	Saturday	1
2	Sunday	8 / 193	Saturday	50 / 151	72 / 129	Saturday	99 / 102	121 / 80	Saturday	Holiday	179 / 22	Sunday	2
3		9 / 192	Sunday	51 / 150	73 / 128	Sunday	100 / 101	Saturday	Sunday	Holiday	180 / 21	200 / 1	3
4		10 / 191	Holiday	52 / 149	Saturday	89 / 112	101 / 100	Sunday	141 / 60	Holiday	Saturday		4
5		Saturday	31 / 170	53 / 148	Sunday	90 / 111	102 / 99	122 / 79	142 / 59	Holiday	Sunday		5
6		Sunday	32 / 169	54 / 147	74 / 127	91 / 110	Saturday	123 / 78	143 / 58	Saturday	181 / 20		6
7		11 / 190	33 / 168	Saturday	75 / 126	92 / 109	Sunday	124 / 77	144 / 57	Sunday	182 / 19		7
8	Saturday	12 / 189	34 / 167	Sunday	76 / 125	93 / 108	103 / 98	125 / 76	145 / 56	161 / 40	183 / 18	Saturday	8
9	Sunday	13 / 188	Saturday	Holiday	77 / 124	Saturday	104 / 97	126 / 75	Saturday	162 / 39	184 / 17	Sunday	9
10		14 / 187	Sunday	55 / 146	78 / 123	Sunday	105 / 96	Saturday	Sunday	163 / 38	185 / 16		10
11		15 / 186	35 / 166	56 / 145	Saturday	94 / 107	106 / 95	Sunday	146 / 55	164 / 37	Saturday		11
12		Saturday	36 / 165	57 / 144	Sunday	95 / 106	107 / 94	127 / 74	147 / 54	165 / 36	Sunday		12
13		Sunday	37 / 164	58 / 143	79 / 122	96 / 105	Saturday	128 / 73	148 / 53	Saturday	186 / 15		13
14		16 / 185	38 / 163	Saturday	80 / 121	97 / 104	Sunday	129 / 72	149 / 52	Sunday	187 / 14		14
15	Saturday	17 / 184	39 / 162	Sunday	81 / 120	98 / 103	Holiday	130 / 71	150 / 51	166 / 35	188 / 13	Saturday	15
16	Sunday	18 / 183	Saturday	59 / 142	82 / 119	Saturday	108 / 93	131 / 70	Saturday	167 / 34	189 / 12	Sunday	16
17		19 / 182	Sunday	60 / 141	83 / 118	Sunday	109 / 92	Saturday	Sunday	168 / 33	190 / 11		17
18		20 / 181	40 / 161	61 / 140	Saturday	Holiday	110 / 91	Sunday	151 / 50	169 / 32	Saturday		18
19		Saturday	41 / 160	62 / 139	Sunday	Holiday	111 / 90	Holiday	152 / 49	170 / 31	Sunday		19
20		Sunday	42 / 159	63 / 138	Holiday	Holiday	Saturday	132 / 69	153 / 48	Saturday	191 / 10		20
21		21 / 180	43 / 158	Saturday	Holiday	Holiday	Sunday	133 / 68	154 / 47	Sunday	192 / 9		21
22	Saturday	22 / 179	44 / 157	Sunday	Holiday	Holiday	112 / 89	134 / 67	155 / 46	171 / 30	193 / 8	Saturday	22
23	Sunday	23 / 178	Saturday	64 / 137	Holiday	Saturday	113 / 88	135 / 66	Saturday	172 / 29	194 / 7	Sunday	23
24	1 / 200	24 / 177	Sunday	65 / 136	Holiday	Sunday	114 / 87	Saturday	Sunday	173 / 28	195 / 6		24
25	2 / 199	25 / 176	45 / 156	66 / 135	Saturday	Holiday	115 / 86	Sunday	156 / 45	174 / 27	Saturday		25
26	3 / 198	Saturday	46 / 155	67 / 134	Sunday	Holiday	116 / 85	136 / 65	157 / 44	175 / 26	Sunday		26
27	4 / 197	Sunday	47 / 154	68 / 133	84 / 117	Holiday	Saturday	137 / 64	158 / 43	Saturday	Holiday		27
28	5 / 196	26 / 175	48 / 153	Saturday	85 / 116	Holiday	Sunday	138 / 63	159 / 42	Sunday	196 / 5		28
29	Saturday	27 / 174	49 / 152	Sunday	86 / 115	Holiday	117 / 84	139 / 62	160 / 41	176 / 25	197 / 4	Saturday	29
30	Sunday	28 / 173	Saturday	69 / 132	87 / 114	Saturday	118 / 83		Saturday	177 / 24	198 / 3	Sunday	30
31	6 / 195	29 / 172		70 / 131		Sunday	119 / 82		Sunday		199 / 2		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	6	23	20	21	17	11	21	20	21	17	22	1	200

No Work/No Pay

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, clinic assistant, food service worker, production chef, etc.) will default to non-work days.

There will be no compensation or use of leave on non-work days. Any days missed due to inclement weather will be made up strictly based on school system need.

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195 DAY EMPLOYEE WORK CALENDAR FOR 2023-24 (Social Workers)

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1	Saturday	7 / 189	30 / 166	Sunday	71 / 125	88 / 108	Holiday	120 / 76	140 / 56	Holiday	178 / 18	Saturday	1
2	Sunday	8 / 188	Saturday	50 / 146	72 / 124	Saturday	99 / 97	121 / 75	Saturday	Holiday	179 / 17	Sunday	2
3		9 / 187	Sunday	51 / 145	73 / 123	Sunday	100 / 96	Saturday	Sunday	Holiday	180 / 16		3
4		10 / 186	Holiday	52 / 144	Saturday	89 / 107	101 / 95	Sunday	141 / 55	Holiday	Saturday		4
5		Saturday	31 / 165	53 / 143	Sunday	90 / 106	102 / 94	122 / 74	142 / 54	Holiday	Sunday		5
6		Sunday	32 / 164	54 / 142	74 / 122	91 / 105	Saturday	123 / 73	143 / 53	Saturday	181 / 15		6
7		11 / 185	33 / 163	Saturday	75 / 121	92 / 104	Sunday	124 / 72	144 / 52	Sunday	182 / 14		7
8	Saturday	12 / 184	34 / 162	Sunday	76 / 120	93 / 103	103 / 93	125 / 71	145 / 51	161 / 35	183 / 13	Saturday	8
9	Sunday	13 / 183	Saturday	Holiday	77 / 119	Saturday	104 / 92	126 / 70	Saturday	162 / 34	184 / 12	Sunday	9
10		14 / 182	Sunday	55 / 141	78 / 118	Sunday	105 / 91	Saturday	Sunday	163 / 33	185 / 11		10
11		15 / 181	35 / 161	56 / 140	Saturday	94 / 102	106 / 90	Sunday	146 / 50	164 / 32	Saturday		11
12		Saturday	36 / 160	57 / 139	Sunday	95 / 101	107 / 89	127 / 69	147 / 49	165 / 31	Sunday		12
13		Sunday	37 / 159	58 / 138	79 / 117	96 / 100	Saturday	128 / 68	148 / 48	Saturday	186 / 10		13
14		16 / 180	38 / 158	Saturday	80 / 116	97 / 99	Sunday	129 / 67	149 / 47	Sunday	187 / 9		14
15	Saturday	17 / 179	39 / 157	Sunday	81 / 115	98 / 98	Holiday	130 / 66	150 / 46	166 / 30	188 / 8	Saturday	15
16	Sunday	18 / 178	Saturday	59 / 137	82 / 114	Saturday	108 / 88	131 / 65	Saturday	167 / 29	189 / 7	Sunday	16
17		19 / 177	Sunday	60 / 136	83 / 113	Sunday	109 / 87	Saturday	Sunday	168 / 28	190 / 6		17
18		20 / 176	40 / 156	61 / 135	Saturday	Holiday	110 / 86	Sunday	151 / 45	169 / 27	Saturday		18
19		Saturday	41 / 155	62 / 134	Sunday	Holiday	111 / 85	Holiday	152 / 44	170 / 26	Sunday		19
20		Sunday	42 / 154	63 / 133	Holiday	Holiday	Saturday	132 / 64	153 / 43	Saturday	191 / 5		20
21		21 / 175	43 / 153	Saturday	Holiday	Holiday	Sunday	133 / 63	154 / 42	Sunday	192 / 4		21
22	Saturday	22 / 174	44 / 152	Sunday	Holiday	Holiday	112 / 84	134 / 62	155 / 41	171 / 25	193 / 3	Saturday	22
23	Sunday	23 / 173	Saturday	64 / 132	Holiday	Saturday	113 / 83	135 / 61	Saturday	172 / 24	194 / 2	Sunday	23
24	1 / 195	24 / 172	Sunday	65 / 131	Holiday	Sunday	114 / 82	Saturday	Sunday	173 / 23	195 / 1		24
25	2 / 194	25 / 171	45 / 151	66 / 130	Saturday	Holiday	115 / 81	Sunday	156 / 40	174 / 22	Saturday		25
26	3 / 193	Saturday	46 / 150	67 / 129	Sunday	Holiday	116 / 80	136 / 60	157 / 39	175 / 21	Sunday		26
27	4 / 192	Sunday	47 / 149	68 / 128	84 / 112	Holiday	Saturday	137 / 59	158 / 38	Saturday	Holiday		27
28	5 / 191	26 / 170	48 / 148	Saturday	85 / 111	Holiday	Sunday	138 / 58	159 / 37	Sunday			28
29	Saturday	27 / 169	49 / 147	Sunday	86 / 110	Holiday	117 / 79	139 / 57	160 / 36	176 / 20		Saturday	29
30	Sunday	28 / 168	Saturday	69 / 127	87 / 109	Saturday	118 / 78		Saturday	177 / 19		Sunday	30
31	6 / 190	29 / 167		70 / 126		Sunday	119 / 77		Sunday				31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	6	23	20	21	17	11	21	20	21	17	18	0	195

No Work/No Pay

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, clinic assistant, food service worker, production chef, etc.) will default to non-work days.

There will be no compensation or use of leave on non-work days. Any days missed due to inclement weather will be made up strictly based on school system need.

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195 DAY EMPLOYEE WORK CALENDAR FOR 2023-24 (Psychology)

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1	Saturday	2 / 194	25 / 171	Sunday	66 / 130	83 / 113	Holiday	115 / 81	135 / 61	Holiday	173 / 23	Saturday	1
2	Sunday	3 / 193	Saturday	45 / 151	67 / 129	Saturday	94 / 102	116 / 80	Saturday	Holiday	174 / 22	Sunday	2
3		4 / 192	Sunday	46 / 150	68 / 128	Sunday	95 / 101	Saturday	Sunday	Holiday	175 / 21	195 / 1	3
4		5 / 191	Holiday	47 / 149	Saturday	84 / 112	96 / 100	Sunday	136 / 60	Holiday	Saturday		4
5		Saturday	26 / 170	48 / 148	Sunday	85 / 111	97 / 99	117 / 79	137 / 59	Holiday	Sunday		5
6		Sunday	27 / 169	49 / 147	69 / 127	86 / 110	Saturday	118 / 78	138 / 58	Saturday	176 / 20		6
7		6 / 190	28 / 168	Saturday	70 / 126	87 / 109	Sunday	119 / 77	139 / 57	Sunday	177 / 19		7
8	Saturday	7 / 189	29 / 167	Sunday	71 / 125	88 / 108	98 / 98	120 / 76	140 / 56	156 / 40	178 / 18	Saturday	8
9	Sunday	8 / 188	Saturday	Holiday	72 / 124	Saturday	99 / 97	121 / 75	Saturday	157 / 39	179 / 17	Sunday	9
10		9 / 187	Sunday	50 / 146	73 / 123	Sunday	100 / 96	Saturday	Sunday	158 / 38	180 / 16		10
11		10 / 186	30 / 166	51 / 145	Saturday	89 / 107	101 / 95	Sunday	141 / 55	159 / 37	Saturday		11
12		Saturday	31 / 165	52 / 144	Sunday	90 / 106	102 / 94	122 / 74	142 / 54	160 / 36	Sunday		12
13		Sunday	32 / 164	53 / 143	74 / 122	91 / 105	Saturday	123 / 73	143 / 53	Saturday	181 / 15		13
14		11 / 185	33 / 163	Saturday	75 / 121	92 / 104	Sunday	124 / 72	144 / 52	Sunday	182 / 14		14
15	Saturday	12 / 184	34 / 162	Sunday	76 / 120	93 / 103	Holiday	125 / 71	145 / 51	161 / 35	183 / 13	Saturday	15
16	Sunday	13 / 183	Saturday	54 / 142	77 / 119	Saturday	103 / 93	126 / 70	Saturday	162 / 34	184 / 12	Sunday	16
17		14 / 182	Sunday	55 / 141	78 / 118	Sunday	104 / 92	Saturday	Sunday	163 / 33	185 / 11		17
18		15 / 181	35 / 161	56 / 140	Saturday	Holiday	105 / 91	Sunday	146 / 50	164 / 32	Saturday		18
19		Saturday	36 / 160	57 / 139	Sunday	Holiday	106 / 90	Holiday	147 / 49	165 / 31	Sunday		19
20		Sunday	37 / 159	58 / 138	Holiday	Holiday	Saturday	127 / 69	148 / 48	Saturday	186 / 10		20
21		16 / 180	38 / 158	Saturday	Holiday	Holiday	Sunday	128 / 68	149 / 47	Sunday	187 / 9		21
22	Saturday	17 / 179	39 / 157	Sunday	Holiday	Holiday	107 / 89	129 / 67	150 / 46	166 / 30	188 / 8	Saturday	22
23	Sunday	18 / 178	Saturday	59 / 137	Holiday	Saturday	108 / 88	130 / 66	Saturday	167 / 29	189 / 7	Sunday	23
24		19 / 177	Sunday	60 / 136	Holiday	Sunday	109 / 87	Saturday	Sunday	168 / 28	190 / 6		24
25		20 / 176	40 / 156	61 / 135	Saturday	Holiday	110 / 86	Sunday	151 / 45	169 / 27	Saturday		25
26		Saturday	41 / 155	62 / 134	Sunday	Holiday	111 / 85	131 / 65	152 / 44	170 / 26	Sunday		26
27		Sunday	42 / 154	63 / 133	79 / 117	Holiday	Saturday	132 / 64	153 / 43	Saturday	Holiday		27
28		21 / 175	43 / 153	Saturday	80 / 116	Holiday	Sunday	133 / 63	154 / 42	Sunday	191 / 5		28
29	Saturday	22 / 174	44 / 152	Sunday	81 / 115	Holiday	112 / 84	134 / 62	155 / 41	171 / 25	192 / 4	Saturday	29
30	Sunday	23 / 173	Saturday	64 / 132	82 / 114	Saturday	113 / 83		Saturday	172 / 24	193 / 3	Sunday	30
31	1 / 195	24 / 172		65 / 131		Sunday	114 / 82		Sunday		194 / 2		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	1	23	20	21	17	11	21	20	21	17	22	1	195

No Work/No Pay

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, clinic assistant, food service worker, production chef, etc.) will default to non-work days.

There will be no compensation or use of leave on non-work days. Any days missed due to inclement weather will be made up strictly based on school system need.

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188 DAY EMPLOYEE WORK CALENDAR FOR 2023-24 FOOD SERVICE MGR

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1	Saturday	4 / 185	27 / 162	Sunday	66 / 123	83 / 106	Holiday	115 / 74	134 / 55	Holiday	171 / 18	Saturday	1
2	Sunday	5 / 184	Saturday	46 / 143	67 / 122	Saturday	94 / 95	116 / 73	Saturday	Holiday	172 / 17	Sunday	2
3		6 / 183	Sunday	47 / 142	68 / 121	Sunday	95 / 94	Saturday	Sunday	Holiday	173 / 16		3
4		7 / 182	Holiday	48 / 141	Saturday	84 / 105	96 / 93	Sunday	135 / 54	Holiday	Saturday		4
5		Saturday	No Work	49 / 140	Sunday	85 / 104	97 / 92	117 / 72	136 / 53	Holiday	Sunday		5
6		Sunday	28 / 161	50 / 139	69 / 120	86 / 103	Saturday	118 / 71	137 / 52	Holiday	174 / 15		6
7		8 / 181	29 / 160	Saturday	70 / 119	87 / 102	Sunday	119 / 70	138 / 51	Sunday	175 / 14		7
8	Saturday	9 / 180	30 / 159	Sunday	71 / 118	88 / 101	98 / 91	120 / 69	139 / 50	154 / 35	176 / 13	Saturday	8
9	Sunday	10 / 179	Saturday	Holiday	72 / 117	Saturday	99 / 90	121 / 68	Saturday	155 / 34	177 / 12	Sunday	9
10		11 / 178	Sunday	No Work	73 / 116	Sunday	100 / 89	Saturday	Sunday	156 / 33	178 / 11		10
11		12 / 177	31 / 158	51 / 138	Saturday	89 / 100	101 / 88	Sunday	No Work	157 / 32	Saturday		11
12		Saturday	32 / 157	52 / 137	Sunday	90 / 99	102 / 87	122 / 67	140 / 49	158 / 31	Sunday		12
13		Sunday	33 / 156	53 / 136	74 / 115	91 / 98	Saturday	123 / 66	141 / 48	Saturday	179 / 10		13
14		13 / 176	34 / 155	Saturday	75 / 114	92 / 97	Sunday	124 / 65	142 / 47	Sunday	180 / 9		14
15	Saturday	14 / 175	35 / 154	Sunday	76 / 113	93 / 96	Holiday	125 / 64	143 / 46	159 / 30	181 / 8	Saturday	15
16	Sunday	15 / 174	Saturday	54 / 135	77 / 112	Saturday	103 / 86	126 / 63	Saturday	160 / 29	182 / 7	Sunday	16
17		16 / 173	Sunday	55 / 134	78 / 111	Sunday	104 / 85	Saturday	Sunday	161 / 28	183 / 6		17
18		17 / 172	36 / 153	56 / 133	Saturday	Holiday	105 / 84	Sunday	144 / 45	162 / 27	Saturday		18
19		Saturday	37 / 152	57 / 132	Sunday	Holiday	106 / 83	Holiday	145 / 44	163 / 26	Sunday		19
20		Sunday	38 / 151	58 / 131	Holiday	Holiday	Saturday	No Work	146 / 43	Saturday	184 / 5		20
21		18 / 171	39 / 150	Saturday	Holiday	Holiday	Sunday	127 / 62	147 / 42	Sunday	185 / 4		21
22	Saturday	19 / 170	40 / 149	Sunday	Holiday	Holiday	107 / 82	128 / 61	148 / 41	164 / 25	186 / 3	Saturday	22
23	Sunday	20 / 169	Saturday	59 / 130	Holiday	Saturday	108 / 81	129 / 60	Saturday	165 / 24	187 / 2	Sunday	23
24	No Work	21 / 168	Sunday	60 / 129	Holiday	Sunday	109 / 80	Saturday	Sunday	166 / 23	188 / 1		24
25	1 / 188	22 / 167	41 / 148	61 / 128	Saturday	Holiday	110 / 79	Sunday	149 / 40	167 / 22	Saturday		25
26	2 / 187	Saturday	42 / 147	62 / 127	Sunday	Holiday	111 / 78	130 / 59	150 / 39	168 / 21	Sunday		26
27	3 / 186	Sunday	43 / 146	63 / 126	79 / 110	Holiday	Saturday	131 / 58	151 / 38	Saturday	Holiday		27
28	No Work	23 / 166	44 / 145	Saturday	80 / 109	Holiday	Sunday	132 / 57	152 / 37	Sunday			28
29	Saturday	24 / 165	45 / 144	Sunday	81 / 108	Holiday	112 / 77	133 / 56	153 / 36	169 / 20		Saturday	29
30	Sunday	25 / 164	Saturday	64 / 125	82 / 107	Saturday	113 / 76		Saturday	170 / 19		Sunday	30
31	No Work	26 / 163		65 / 124		Sunday	114 / 75		Sunday				31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	3	23	19	20	17	11	21	19	20	17	18	0	188

No Work/No Pay

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, clinic assistant, food service worker, production chef, etc.) will default to non-work days.

There will be no compensation or use of leave on non-work days. Any days missed due to inclement weather will be made up strictly based on school system need.

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190 DAY EMPLOYEE WORK CALENDAR FOR 2023-24

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1	Saturday	2 / 189	25 / 166	Sunday	66 / 125	83 / 108	Holiday	115 / 76	135 / 56	Holiday	173 / 18	Saturday	1
2	Sunday	3 / 188	Saturday	45 / 146	67 / 124	Saturday	94 / 97	116 / 75	Saturday	Holiday	174 / 17	Sunday	2
3		4 / 187	Sunday	46 / 145	68 / 123	Sunday	95 / 96	Saturday	Sunday	Holiday	175 / 16		3
4		5 / 186	Holiday	47 / 144	Saturday	84 / 107	96 / 95	Sunday	136 / 55	Holiday	Saturday		4
5		Saturday	26 / 165	48 / 143	Sunday	85 / 106	97 / 94	117 / 74	137 / 54	Holiday	Sunday		5
6		Sunday	27 / 164	49 / 142	69 / 122	86 / 105	Saturday	118 / 73	138 / 53	Saturday	176 / 15		6
7		6 / 185	28 / 163	Saturday	70 / 121	87 / 104	Sunday	119 / 72	139 / 52	Sunday	177 / 14		7
8	Saturday	7 / 184	29 / 162	Sunday	71 / 120	88 / 103	98 / 93	120 / 71	140 / 51	156 / 35	178 / 13	Saturday	8
9	Sunday	8 / 183	Saturday	Holiday	72 / 119	Saturday	99 / 92	121 / 70	Saturday	157 / 34	179 / 12	Sunday	9
10		9 / 182	Sunday	50 / 141	73 / 118	Sunday	100 / 91	Saturday	Sunday	158 / 33	180 / 11		10
11		10 / 181	30 / 161	51 / 140	Saturday	89 / 102	101 / 90	Sunday	141 / 50	159 / 32	Saturday		11
12		Saturday	31 / 160	52 / 139	Sunday	90 / 101	102 / 89	122 / 69	142 / 49	160 / 31	Sunday		12
13		Sunday	32 / 159	53 / 138	74 / 117	91 / 100	Saturday	123 / 68	143 / 48	Saturday	181 / 10		13
14		11 / 180	33 / 158	Saturday	75 / 116	92 / 99	Sunday	124 / 67	144 / 47	Sunday	182 / 9		14
15	Saturday	12 / 179	34 / 157	Sunday	76 / 115	93 / 98	Holiday	125 / 66	145 / 46	161 / 30	183 / 8	Saturday	15
16	Sunday	13 / 178	Saturday	54 / 137	77 / 114	Saturday	103 / 88	126 / 65	Saturday	162 / 29	184 / 7	Sunday	16
17		14 / 177	Sunday	55 / 136	78 / 113	Sunday	104 / 87	Saturday	Sunday	163 / 28	185 / 6		17
18		15 / 176	35 / 156	56 / 135	Saturday	Holiday	105 / 86	Sunday	146 / 45	164 / 27	Saturday		18
19		Saturday	36 / 155	57 / 134	Sunday	Holiday	106 / 85	Holiday	147 / 44	165 / 26	Sunday		19
20		Sunday	37 / 154	58 / 133	Holiday	Holiday	Saturday	127 / 64	148 / 43	Saturday	186 / 5		20
21		16 / 175	38 / 153	Saturday	Holiday	Holiday	Sunday	128 / 63	149 / 42	Sunday	187 / 4		21
22	Saturday	17 / 174	39 / 152	Sunday	Holiday	Holiday	107 / 84	129 / 62	150 / 41	166 / 25	188 / 3	Saturday	22
23	Sunday	18 / 173	Saturday	59 / 132	Holiday	Saturday	108 / 83	130 / 61	Saturday	167 / 24	189 / 2	Sunday	23
24		19 / 172	Sunday	60 / 131	Holiday	Sunday	109 / 82	Saturday	Sunday	168 / 23	190 / 1		24
25		20 / 171	40 / 151	61 / 130	Saturday	Holiday	110 / 81	Sunday	151 / 40	169 / 22	Saturday		25
26		Saturday	41 / 150	62 / 129	Sunday	Holiday	111 / 80	131 / 60	152 / 39	170 / 21	Sunday		26
27		Sunday	42 / 149	63 / 128	79 / 112	Holiday	Saturday	132 / 59	153 / 38	Saturday	Holiday		27
28		21 / 170	43 / 148	Saturday	80 / 111	Holiday	Sunday	133 / 58	154 / 37	Sunday			28
29	Saturday	22 / 169	44 / 147	Sunday	81 / 110	Holiday	112 / 79	134 / 57	155 / 36	171 / 20		Saturday	29
30	Sunday	23 / 168	Saturday	64 / 127	82 / 109	Saturday	113 / 78		Saturday	172 / 19		Sunday	30
31	1 / 190	24 / 167		65 / 126		Sunday	114 / 77		Sunday				31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	1	23	20	21	17	11	21	20	21	17	18	0	190

No Work/No Pay

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, clinic assistant, food service worker, production chef, etc.) will default to non-work days.

There will be no compensation or use of leave on non-work days. Any days missed due to inclement weather will be made up strictly based on school system need.

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184 DAY EMPLOYEE WORK CALENDAR FOR 2023-24

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1	Saturday	2 / 183	25 / 160	Sunday	64 / 121	80 / 105	Holiday	111 / 74	131 / 54	Holiday	167 / 18	Saturday	1
2	Sunday	3 / 182	Saturday	44 / 141	65 / 120	Saturday	No Work	112 / 73	Saturday	Holiday	168 / 17	Sunday	2
3		4 / 181	Sunday	45 / 140	66 / 119	Sunday	91 / 94	Saturday	Sunday	Holiday	169 / 16		3
4		5 / 180	Holiday	46 / 139	Saturday	81 / 104	92 / 93	Sunday	132 / 53	Holiday	Saturday		4
5		Saturday	No Work	47 / 138	Sunday	82 / 103	93 / 92	113 / 72	133 / 52	Holiday	Sunday		5
6		Sunday	26 / 159	48 / 137	67 / 118	83 / 102	Saturday	114 / 71	134 / 51	Saturday	170 / 15		6
7		6 / 179	27 / 158	Saturday	No Work	84 / 101	Sunday	115 / 70	135 / 50	Sunday	171 / 14		7
8	Saturday	7 / 178	28 / 157	Sunday	68 / 117	85 / 100	94 / 91	116 / 69	136 / 49	150 / 35	172 / 13	Saturday	8
9	Sunday	8 / 177	Saturday	Holiday	69 / 116	Saturday	95 / 90	117 / 68	Saturday	151 / 34	173 / 12	Sunday	9
10		9 / 176	Sunday	No Work	70 / 115	Sunday	96 / 89	Saturday	Sunday	152 / 33	174 / 11		10
11		10 / 175	29 / 156	49 / 136	Saturday	86 / 99	97 / 88	Sunday	No Work	153 / 32	Saturday		11
12		Saturday	30 / 155	50 / 135	Sunday	87 / 98	98 / 87	118 / 67	No Work	154 / 31	Sunday		12
13		Sunday	31 / 154	51 / 134	71 / 114	88 / 97	Saturday	119 / 66	137 / 48	Saturday	175 / 10		13
14		11 / 174	32 / 153	Saturday	72 / 113	89 / 96	Sunday	120 / 65	138 / 47	Sunday	176 / 9		14
15	Saturday	12 / 173	33 / 152	Sunday	73 / 112	90 / 95	Holiday	121 / 64	139 / 46	155 / 30	177 / 8	Saturday	15
16	Sunday	13 / 172	Saturday	52 / 133	74 / 111	Saturday	99 / 86	122 / 63	Saturday	156 / 29	178 / 7	Sunday	16
17		14 / 171	Sunday	53 / 132	75 / 110	Sunday	100 / 85	Saturday	Sunday	157 / 28	179 / 6		17
18		15 / 170	34 / 151	54 / 131	Saturday	Holiday	101 / 84	Sunday	140 / 45	158 / 27	Saturday		18
19		Saturday	35 / 150	55 / 130	Sunday	Holiday	102 / 83	Holiday	141 / 44	159 / 26	Sunday		19
20		Sunday	36 / 149	56 / 129	Holiday	Holiday	Saturday	123 / 62	142 / 43	Saturday	180 / 5		20
21		16 / 169	37 / 148	Saturday	Holiday	Holiday	Sunday	124 / 61	143 / 42	Sunday	181 / 4		21
22	Saturday	17 / 168	38 / 147	Sunday	Holiday	Holiday	103 / 82	125 / 60	144 / 41	160 / 25	182 / 3	Saturday	22
23	Sunday	18 / 167	Saturday	57 / 128	Holiday	Saturday	104 / 81	126 / 59	Saturday	161 / 24	183 / 2	Sunday	23
24		19 / 166	Sunday	58 / 127	Holiday	Sunday	105 / 80	Saturday	Sunday	162 / 23	184 / 1		24
25		20 / 165	39 / 146	59 / 126	Saturday	Holiday	106 / 79	Sunday	145 / 40	163 / 22	Saturday		25
26		Saturday	40 / 145	60 / 125	Sunday	Holiday	107 / 78	127 / 58	146 / 39	164 / 21	Sunday		26
27		Sunday	41 / 144	61 / 124	76 / 109	Holiday	Saturday	128 / 57	147 / 38	Saturday	Holiday		27
28		21 / 164	42 / 143	Saturday	77 / 108	Holiday	Sunday	129 / 56	148 / 37	Sunday			28
29	Saturday	22 / 163	43 / 142	Sunday	78 / 107	Holiday	108 / 77	130 / 55	149 / 36	165 / 20		Saturday	29
30	Sunday	23 / 162	Saturday	62 / 123	79 / 106	Saturday	109 / 76		Saturday	166 / 19		Sunday	30
31	1 / 184	24 / 161		63 / 122		Sunday	110 / 75		Sunday				31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	1	23	19	20	16	11	20	20	19	17	18	0	184

No Work/No Pay

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, clinic assistant, food service worker, production chef, etc.) will default to non-work days.

There will be no compensation or use of leave on non-work days. Any days missed due to inclement weather will be made up strictly based on school system need.

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184 DAY EMPLOYEE WORK CALENDAR FOR 2023-24 TRANSPORTATION

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1	Saturday	2 / 183	25 / 160	Sunday	64 / 121	80 / 105	Holiday	111 / 74	130 / 55	Holiday	167 / 18	Saturday	1
2	Sunday	3 / 182	Saturday	44 / 141	65 / 120	Saturday	No Work	112 / 73	Saturday	Holiday	168 / 17	Sunday	2
3		4 / 181	Sunday	45 / 140	66 / 119	Sunday	91 / 94	Saturday	Sunday	Holiday	169 / 16		3
4		5 / 180	Holiday	46 / 139	Saturday	81 / 104	92 / 93	Sunday	131 / 54	Holiday	Saturday		4
5		Saturday	No Work	47 / 138	Sunday	82 / 103	93 / 92	113 / 72	132 / 53	Holiday	Sunday		5
6		Sunday	26 / 159	48 / 137	67 / 118	83 / 102	Saturday	114 / 71	133 / 52	Saturday	170 / 15		6
7		6 / 179	27 / 158	Saturday	No Work	84 / 101	Sunday	115 / 70	134 / 51	Sunday	171 / 14		7
8	Saturday	7 / 178	28 / 157	Sunday	68 / 117	85 / 100	94 / 91	116 / 69	135 / 50	150 / 35	172 / 13	Saturday	8
9	Sunday	8 / 177	Saturday	Holiday	69 / 116	Saturday	95 / 90	117 / 68	Saturday	151 / 34	173 / 12	Sunday	9
10		9 / 176	Sunday	No Work	70 / 115	Sunday	96 / 89	Saturday	Sunday	152 / 33	174 / 11		10
11		10 / 175	29 / 156	49 / 136	Saturday	86 / 99	97 / 88	Sunday	No Work	153 / 32	Saturday		11
12		Saturday	30 / 155	50 / 135	Sunday	87 / 98	98 / 87	118 / 67	136 / 49	154 / 31	Sunday		12
13		Sunday	31 / 154	51 / 134	71 / 114	88 / 97	Saturday	119 / 66	137 / 48	Saturday	175 / 10		13
14		11 / 174	32 / 153	Saturday	72 / 113	89 / 96	Sunday	120 / 65	138 / 47	Sunday	176 / 9		14
15	Saturday	12 / 173	33 / 152	Sunday	73 / 112	90 / 95	Holiday	121 / 64	139 / 46	155 / 30	177 / 8	Saturday	15
16	Sunday	13 / 172	Saturday	52 / 133	74 / 111	Saturday	99 / 86	122 / 63	Saturday	156 / 29	178 / 7	Sunday	16
17		14 / 171	Sunday	53 / 132	75 / 110	Sunday	100 / 85	Saturday	Sunday	157 / 28	179 / 6		17
18		15 / 170	34 / 151	54 / 131	Saturday	Holiday	101 / 84	Sunday	140 / 45	158 / 27	Saturday		18
19		Saturday	35 / 150	55 / 130	Sunday	Holiday	102 / 83	Holiday	141 / 44	159 / 26	Sunday		19
20		Sunday	36 / 149	56 / 129	Holiday	Holiday	Saturday	No Work	142 / 43	Saturday	180 / 5		20
21		16 / 169	37 / 148	Saturday	Holiday	Holiday	Sunday	123 / 62	143 / 42	Sunday	181 / 4		21
22	Saturday	17 / 168	38 / 147	Sunday	Holiday	Holiday	103 / 82	124 / 61	144 / 41	160 / 25	182 / 3	Saturday	22
23	Sunday	18 / 167	Saturday	57 / 128	Holiday	Saturday	104 / 81	125 / 60	Saturday	161 / 24	183 / 2	Sunday	23
24		19 / 166	Sunday	58 / 127	Holiday	Sunday	105 / 80	Saturday	Sunday	162 / 23	184 / 1		24
25		20 / 165	39 / 146	59 / 126	Saturday	Holiday	106 / 79	Sunday	145 / 40	163 / 22	Saturday		25
26		Saturday	40 / 145	60 / 125	Sunday	Holiday	107 / 78	126 / 59	146 / 39	164 / 21	Sunday		26
27		Sunday	41 / 144	61 / 124	76 / 109	Holiday	Saturday	127 / 58	147 / 38	Saturday	Holiday		27
28		21 / 164	42 / 143	Saturday	77 / 108	Holiday	Sunday	128 / 57	148 / 37	Sunday			28
29	Saturday	22 / 163	43 / 142	Sunday	78 / 107	Holiday	108 / 77	129 / 56	149 / 36	165 / 20		Saturday	29
30	Sunday	23 / 162	Saturday	62 / 123	79 / 106	Holiday	109 / 76		Saturday	166 / 19		Sunday	30
31	1 / 184	24 / 161		63 / 122		Sunday	110 / 75		Sunday				31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	1	23	19	20	16	11	20	19	20	17	18	0	184

No Work/No Pay

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, clinic assistant, food service worker, production chef, etc.) will default to non-work days.

There will be no compensation or use of leave on non-work days. Any days missed due to inclement weather will be made up strictly based on school system need.

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180 DAY EMPLOYEE WORK CALENDAR FOR 2023-24

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1	Saturday	1 / 180	22 / 159	Sunday	61 / 120	77 / 104	Holiday	107 / 74	126 / 55	Holiday	163 / 18	Saturday	1
2	Sunday	No Work	Saturday	41 / 140	62 / 119	Saturday	No Work	108 / 73	Saturday	Holiday	164 / 17	Sunday	2
3		No Work	Sunday	42 / 139	63 / 118	Sunday	88 / 93	Saturday	Sunday	Holiday	165 / 16		3
4		2 / 179	Holiday	43 / 138	Saturday	78 / 103	89 / 92	Sunday	127 / 54	Holiday	Saturday		4
5		Saturday	No Work	44 / 137	Sunday	79 / 102	90 / 91	109 / 72	128 / 53	Holiday	Sunday		5
6		Sunday	23 / 158	45 / 136	64 / 117	80 / 101	Saturday	110 / 71	129 / 52	Saturday	166 / 15		6
7		3 / 178	24 / 157	Saturday	No Work	81 / 100	Sunday	111 / 70	130 / 51	Sunday	167 / 14		7
8	Saturday	4 / 177	25 / 156	Sunday	65 / 116	82 / 99	91 / 90	112 / 69	131 / 50	146 / 35	168 / 13	Saturday	8
9	Sunday	5 / 176	Saturday	Holiday	66 / 115	Saturday	92 / 89	113 / 68	Saturday	147 / 34	169 / 12	Sunday	9
10		6 / 175	Sunday	No Work	67 / 114	Sunday	93 / 88	Saturday	Sunday	148 / 33	170 / 11		10
11		7 / 174	26 / 155	46 / 135	Saturday	83 / 98	94 / 87	Sunday	No Work	149 / 32	Saturday		11
12		Saturday	27 / 154	47 / 134	Sunday	84 / 97	95 / 86	114 / 67	132 / 49	150 / 31	Sunday		12
13		Sunday	28 / 153	48 / 133	68 / 113	85 / 96	Saturday	115 / 66	133 / 48	Saturday	171 / 10		13
14		8 / 173	29 / 152	Saturday	69 / 112	86 / 95	Sunday	116 / 65	134 / 47	Sunday	172 / 9		14
15	Saturday	9 / 172	30 / 151	Sunday	70 / 111	87 / 94	Holiday	117 / 64	135 / 46	151 / 30	173 / 8	Saturday	15
16	Sunday	10 / 171	Saturday	49 / 132	71 / 110	Saturday	No Work	118 / 63	Saturday	152 / 29	174 / 7	Sunday	16
17		11 / 170	Sunday	50 / 131	72 / 109	Sunday	96 / 85	Saturday	Sunday	153 / 28	175 / 6		17
18		12 / 169	31 / 150	51 / 130	Saturday	Holiday	97 / 84	Sunday	136 / 45	154 / 27	Saturday		18
19		Saturday	32 / 149	52 / 129	Sunday	Holiday	98 / 83	Holiday	137 / 44	155 / 26	Sunday		19
20		Sunday	33 / 148	53 / 128	Holiday	Holiday	Saturday	No Work	138 / 43	Saturday	176 / 5		20
21		13 / 168	34 / 147	Saturday	Holiday	Holiday	Sunday	119 / 62	139 / 42	Sunday	177 / 4		21
22	Saturday	14 / 167	35 / 146	Sunday	Holiday	Holiday	99 / 82	120 / 61	140 / 41	156 / 25	178 / 3	Saturday	22
23	Sunday	15 / 166	Saturday	54 / 127	Holiday	Saturday	100 / 81	121 / 60	Saturday	157 / 24	179 / 2	Sunday	23
24		16 / 165	Sunday	55 / 126	Holiday	Sunday	101 / 80	Saturday	Sunday	158 / 23	180 / 1		24
25		17 / 164	36 / 145	56 / 125	Saturday	Holiday	102 / 79	Sunday	141 / 40	159 / 22	Saturday		25
26		Saturday	37 / 144	57 / 124	Sunday	Holiday	103 / 78	122 / 59	142 / 39	160 / 21	Sunday		26
27		Sunday	38 / 143	58 / 123	73 / 108	Holiday	Saturday	123 / 58	143 / 38	Saturday	Holiday		27
28		18 / 163	39 / 142	Saturday	74 / 107	Holiday	Sunday	124 / 57	144 / 37	Sunday			28
29	Saturday	19 / 162	40 / 141	Sunday	75 / 106	Holiday	104 / 77	125 / 56	145 / 36	161 / 20		Saturday	29
30	Sunday	20 / 161	Saturday	59 / 122	76 / 105	Saturday	105 / 76		Saturday	162 / 19		Sunday	30
31		21 / 160		60 / 121		Sunday	106 / 75		Sunday				31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	0	21	19	20	16	11	19	19	20	17	18	0	180

No Work/No Pay

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, clinic assistant, food service worker, production chef, etc.) will default to non-work days.

There will be no compensation or use of leave on non-work days. Any days missed due to inclement weather will be made up strictly based on school system need.

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2023-24
Non-Teaching
Salary Schedule

Which includes the following Board approved documents:

Professional Salary Scale (A)
Executive Salary Scale (B)
Principal/Assistant Principal Salary Scale (C)

2023-2024 Position Listing
Non-Teaching Salary Schedule
PROFESSIONAL (A) Salary Scale

Job Title	Grade	Scale
Accounting Assistant 4	26	A - 235
Alarm Response Officer	28	A - 235
Area Manager, School Nutrition	28	A - 220
Assistant Foreman, Maintenance	28	A - 235
Assistant Foreman, Transportation	28	A - 235
Assistant Supervisor, Transportation	28	A - 235
Bookkeeper, High School	27	A - 235
Building Custodian 1	20	Bldg Cst 235
Building Custodian 2	23	Bldg Cst 235
Building Custodian 3	25	Bldg Cst 235
Bus Driver	24	A - 184
Bus Driver, Part-Time	24	A - 184 Hrly
Bus Driver, Trainee	24	A - 184 Hrly
Buyer	28	A - 235
Campus Security Associate	24	A - 190
Campus Security Associate	24	A - 235
Certified Instructor, Transportation	27	A - 235
Certified Occupational Therapy Assistant	28	A - 190
Clinic Assistant	22	A - 184
Dispatcher, Transportation	25	A - 235
District Chef	29	A - 210
Educational Interpreter	28	A - 190
Electronic Technician	27	A - 235
Environmental Technician	26	A - 235
Exec Assistant to Supt/Board	28	A - 235
Fleet Mechanic	25	A - 235
Fleet Mechanic	26	A - 235
Fleet Mechanic	27	A - 235
Food Service Manager 1	26	SNP 190
Food Service Manager 2	27	SNP 190
Food Service Worker	NA	SNP 182
Hazardous Materials Specialist	28	A - 235
Instructional Paraprofessional	22	A - 184
Instructional Paraprofessional - Pre-K	NA	Pre-K 184
Inventory Processor Property Control	23	A - 235

Job Title	Grade	Scale
Lead Supply Person	25	A - 235
Maintenance Mechanic 1	26	A - 235
Maintenance Mechanic 2	27	A - 235
Maintenance Mechanic 3	28	A - 235
Manager-In-Training (MIT), SNP	NA	SNP 182
Parent Liaison	22	A - 184
Physical Therapy Assistant	28	A - 190
Printer	25	A - 235
Production Chef	NA	SNP 182
Professional Assistant 2	24	A - 235
Professional Assistant 2 (Sch-Based)	24	A - 190
Professional Assistant 3	26	A - 235
Professional Assistant 3 (Sch-Based)	26	A - 235
Professional Assistant 4	27	A - 235
Registered Behavior Technician Paraprofessional	22	A - 210
Registrar	25	A - 210
Residency Verification Specialist	28	A - 190
School Data Clerk	25	A - 220
School Police Investigator	28	A - 220
School Police Officer	28	A - 205
School Police Officer	28	A - 235
School Technology Specialist	28	A - 190
School Technology Specialist	28	A - 220
Senior Campus Security Associate	26	A - 235
Specialist 1	27	A - 235
Specialist 2	28	A - 235
Speech-Language Pathologist Assistant	28	A - 190
Supervisor, Campus Security Associates	28	A - 235
Supervisor, Printing	28	A - 235
Supply Person - Warehouse	23	A - 235
Technical Support Specialist 2	28	A - 235
Trades Helper	24	A - 235
Transition Coach	28	A - 190
Transportation Assistant	22	A - 184
Videographer	27	A - 235

Fulton County Board of Education
2023-2024 Non-Teaching Salary Schedule

Salary Scale A - Professional
Page 1

		Step																							
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
235	23	$17.67	$18.16	$18.67	$19.19	$19.74	$20.28	$20.85	$21.43	$22.04	$22.65	$23.28	$23.94	$24.61	$25.30	$26.01	$26.74	$27.49	$28.26	$29.04	$29.86	$30.69	$31.55	$32.43
		$ 33,214	$ 34,141	$ 35,108	$ 36,076	$ 37,103	$ 38,131	$ 39,199	$ 40,288	$ 41,437	$ 42,585	$ 43,774	$ 45,004	$ 46,274	$ 47,563	$ 48,894	$ 50,264	$ 51,675	$ 53,126	$ 54,597	$ 56,129	$ 57,701	$ 59,313	$ 60,966
	24	$18.42	$18.94	$19.47	$20.00	$20.57	$21.15	$21.74	$22.35	$22.97	$23.62	$24.28	$24.96	$25.66	$26.38	$27.12	$27.87	$28.66	$29.46	$30.27	$31.13	$32.00	$32.89	$33.82
		$ 34,625	$ 35,612	$ 36,600	$ 37,607	$ 38,675	$ 39,764	$ 40,872	$ 42,021	$ 43,190	$ 44,399	$ 45,649	$ 46,918	$ 48,249	$ 49,599	$ 50,990	$ 52,400	$ 53,872	$ 55,383	$ 56,915	$ 58,527	$ 60,160	$ 61,832	$ 63,586
	25	$20.20	$20.77	$21.34	$21.94	$22.56	$23.19	$23.84	$24.51	$25.20	$25.89	$26.62	$27.37	$28.13	$28.92	$29.74	$30.56	$31.42	$32.30	$33.20	$34.13	$35.09	$36.07	$37.08
		$ 37,970	$ 39,038	$ 40,127	$ 41,255	$ 42,404	$ 43,593	$ 44,822	$ 46,072	$ 47,382	$ 48,672	$ 50,042	$ 51,453	$ 52,884	$ 54,375	$ 55,907	$ 57,459	$ 59,071	$ 60,724	$ 62,417	$ 64,170	$ 65,964	$ 67,818	$ 69,713
	26	$22.26	$22.87	$23.51	$24.17	$24.85	$25.54	$26.25	$26.99	$27.74	$28.54	$29.33	$30.15	$30.99	$31.86	$32.76	$33.67	$34.62	$35.58	$36.58	$37.60	$38.66	$39.74	$40.84
		$ 41,840	$ 42,988	$ 44,198	$ 45,447	$ 46,717	$ 48,007	$ 49,357	$ 50,748	$ 52,158	$ 53,650	$ 55,141	$ 56,673	$ 58,265	$ 59,898	$ 61,580	$ 63,304	$ 65,077	$ 66,891	$ 68,765	$ 70,680	$ 72,675	$ 74,711	$ 76,787
	27	$24.77	$25.47	$26.19	$26.92	$27.67	$28.44	$29.26	$30.07	$30.91	$31.76	$32.66	$33.58	$34.52	$35.47	$36.47	$37.50	$38.55	$39.63	$40.74	$41.88	$43.05	$44.25	$45.50
		$ 46,576	$ 47,886	$ 49,236	$ 50,607	$ 52,017	$ 53,468	$ 55,000	$ 56,532	$ 58,104	$ 59,716	$ 61,409	$ 63,122	$ 64,896	$ 66,690	$ 68,564	$ 70,499	$ 72,474	$ 74,509	$ 76,585	$ 78,742	$ 80,938	$ 83,196	$ 85,533
	28	$27.72	$28.49	$29.30	$30.11	$30.96	$31.83	$32.72	$33.63	$34.57	$35.55	$36.53	$37.56	$38.61	$39.70	$40.80	$41.95	$43.12	$44.34	$45.57	$46.85	$48.16	$49.52	$50.89
		$ 52,114	$ 53,569	$ 55,081	$ 56,613	$ 58,205	$ 59,837	$ 61,510	$ 63,223	$ 64,997	$ 66,831	$ 68,685	$ 70,620	$ 72,595	$ 74,630	$ 76,706	$ 78,863	$ 81,059	$ 83,357	$ 85,675	$ 88,073	$ 90,532	$ 93,091	$ 95,671

		Step																							
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
220	25	$ 20.20	$ 20.77	$ 21.34	$ 21.94	$ 22.56	$ 23.19	$ 23.84	$ 24.51	$ 25.20	$ 25.89	$ 26.62	$ 27.37	$ 28.13	$ 28.92	$ 29.74	$ 30.56	$ 31.42	$ 32.30	$ 33.20	$ 34.13	$ 35.09	$ 36.07	$ 37.08
		$ 35,546	$ 36,546	$ 37,565	$ 38,622	$ 39,697	$ 40,811	$ 41,961	$ 43,131	$ 44,358	$ 45,565	$ 46,848	$ 48,169	$ 49,508	$ 50,905	$ 52,339	$ 53,791	$ 55,301	$ 56,848	$ 58,433	$ 60,074	$ 61,753	$ 63,489	$ 65,263
	28	$ 27.72	$ 28.49	$ 29.30	$ 30.11	$ 30.96	$ 31.83	$ 32.72	$ 33.63	$ 34.57	$ 35.55	$ 36.53	$ 37.56	$ 38.61	$ 39.70	$ 40.80	$ 41.95	$ 43.12	$ 44.34	$ 45.57	$ 46.85	$ 48.16	$ 49.52	$ 50.89
		$ 48,791	$ 50,150	$ 51,565	$ 52,999	$ 54,489	$ 56,018	$ 57,584	$ 59,188	$ 60,848	$ 62,565	$ 64,301	$ 66,112	$ 67,961	$ 69,867	$ 71,810	$ 73,829	$ 75,885	$ 78,036	$ 80,206	$ 82,451	$ 84,753	$ 87,149	$ 89,564

		Step																							
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
210	25	$ 20.20	$ 20.77	$ 21.34	$ 21.94	$ 22.56	$ 23.19	$ 23.84	$ 24.51	$ 25.20	$ 25.89	$ 26.62	$ 27.37	$ 28.13	$ 28.92	$ 29.74	$ 30.56	$ 31.42	$ 32.30	$ 33.20	$ 34.13	$ 35.09	$ 36.07	$ 37.08
		$ 33,931	$ 34,885	$ 35,858	$ 36,866	$ 37,893	$ 38,955	$ 40,054	$ 41,171	$ 42,341	$ 43,494	$ 44,719	$ 45,979	$ 47,258	$ 48,591	$ 49,960	$ 51,346	$ 52,787	$ 54,264	$ 55,777	$ 57,344	$ 58,947	$ 60,603	$ 62,296
	29	$ 36.32	$ 37.33	$ 38.38	$ 39.45	$ 40.55	$ 41.69	$ 42.87	$ 44.07	$ 45.29	$ 46.57	$ 47.87	$ 49.22	$ 50.58	$ 52.00	$ 53.45	$ 54.95	$ 56.50	$ 58.08	$ 59.70	$ 61.37	$ 63.09	$ 64.86	$ 66.67
		$ 61,018	$ 62,711	$ 64,476	$ 66,277	$ 68,132	$ 70,041	$ 72,022	$ 74,039	$ 76,092	$ 78,235	$ 80,414	$ 82,684	$ 84,971	$ 87,366	$ 89,798	$ 92,319	$ 94,912	$ 97,578	$100,297	$103,107	$105,988	$ 108,960	$112,004

School Police Officers

		Step																							
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
205	28	$ 27.72	$ 28.49	$ 29.30	$ 30.11	$ 30.96	$ 31.83	$ 32.72	$ 33.63	$ 34.57	$ 35.55	$ 36.53	$ 37.56	$ 38.61	$ 39.70	$ 40.80	$ 41.95	$ 43.12	$ 44.34	$ 45.57	$ 46.85	$ 48.16	$ 49.52	$ 50.89
		$ 45,465	$ 46,731	$ 48,049	$ 49,385	$ 50,774	$ 52,198	$ 53,658	$ 55,152	$ 56,699	$ 58,302	$ 59,916	$ 61,604	$ 63,327	$ 65,103	$ 66,914	$ 68,795	$ 70,711	$ 72,716	$ 74,737	$ 76,830	$ 78,974	$ 81,207	$ 83,458

"No Work" Days

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, employee training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, school police officer, clinic assistant, food service worker, production chef, etc.) will default to non-work days.
In such cases, **employees will be allowed to use up to ten (10) days of their established sick/vacation leave quotas** in lieu of no pay on these remote/no-work days. Any days missed due to inclement weather will be made up strictly based on school system need.

Fulton County Board of Education
2023-2024 Non-Teaching Salary Schedule

Salary Scale A - Professional
Page 2

Step

	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
190	24	$ 18.42	$ 18.94	$ 19.47	$ 20.00	$ 20.57	$ 21.15	$ 21.74	$ 22.35	$ 22.97	$ 23.62	$ 24.28	$ 24.96	$ 25.66	$ 26.38	$ 27.12	$ 27.87	$ 28.66	$ 29.46	$ 30.27	$ 31.13	$ 32.00	$ 32.89	$ 33.82
		$ 27,994	$ 28,793	$ 29,591	$ 30,406	$ 31,270	$ 32,149	$ 33,046	$ 33,974	$ 34,920	$ 35,897	$ 36,908	$ 37,934	$ 39,010	$ 40,101	$ 41,226	$ 42,366	$ 43,556	$ 44,778	$ 46,016	$ 47,320	$ 48,640	$ 49,992	$ 51,410
	26	$ 22.26	$ 22.87	$ 23.51	$ 24.17	$ 24.85	$ 25.54	$ 26.25	$ 26.99	$ 27.74	$ 28.54	$ 29.33	$ 30.15	$ 30.99	$ 31.86	$ 32.76	$ 33.67	$ 34.62	$ 35.58	$ 36.58	$ 37.60	$ 38.66	$ 39.74	$ 40.84
		$ 33,828	$ 34,757	$ 35,734	$ 36,745	$ 37,771	$ 38,821	$ 39,906	$ 41,030	$ 42,171	$ 43,377	$ 44,582	$ 45,821	$ 47,108	$ 48,428	$ 49,797	$ 51,182	$ 52,616	$ 54,082	$ 55,598	$ 57,146	$ 58,759	$ 60,404	$ 62,083
	27	$ 24.77	$ 25.47	$ 26.19	$ 26.92	$ 27.67	$ 28.44	$ 29.26	$ 30.07	$ 30.91	$ 31.76	$ 32.66	$ 33.58	$ 34.52	$ 35.47	$ 36.47	$ 37.50	$ 38.55	$ 39.63	$ 40.74	$ 41.88	$ 43.05	$ 44.25	$ 45.50
		$ 37,657	$ 38,716	$ 39,808	$ 40,916	$ 42,057	$ 43,230	$ 44,468	$ 45,707	$ 46,978	$ 48,281	$ 49,650	$ 51,035	$ 52,469	$ 53,919	$ 55,435	$ 56,999	$ 58,596	$ 60,242	$ 61,920	$ 63,663	$ 65,440	$ 67,265	$ 69,155
	28	$ 27.72	$ 28.49	$ 29.30	$ 30.11	$ 30.96	$ 31.83	$ 32.72	$ 33.63	$ 34.57	$ 35.55	$ 36.53	$ 37.56	$ 38.61	$ 39.70	$ 40.80	$ 41.95	$ 43.12	$ 44.34	$ 45.57	$ 46.85	$ 48.16	$ 49.52	$ 50.89
		$ 42,138	$ 43,311	$ 44,533	$ 45,772	$ 47,059	$ 48,379	$ 49,731	$ 51,116	$ 52,550	$ 54,036	$ 55,532	$ 57,097	$ 58,694	$ 60,339	$ 62,018	$ 63,761	$ 65,537	$ 67,395	$ 69,269	$ 71,208	$ 73,196	$ 75,265	$ 77,351

Transportation Assistants (22) & Bus Drivers (24)

Step

	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
184	22	$ 17.67	$ 18.16	$ 18.67	$ 19.19	$ 19.74	$ 20.28	$ 20.85	$ 21.43	$ 22.04	$ 22.65	$ 23.28	$ 23.94	$ 24.61	$ 25.30	$ 26.01	$ 26.74	$ 27.49	$ 28.26	$ 29.04	$ 29.86	$ 30.69	$ 31.55	$ 32.43
		$ 19,504	$ 20,049	$ 20,617	$ 21,185	$ 21,788	$ 22,392	$ 23,019	$ 23,658	$ 24,333	$ 25,008	$ 25,706	$ 26,428	$ 27,173	$ 27,931	$ 28,712	$ 29,517	$ 30,345	$ 31,197	$ 32,061	$ 32,961	$ 33,884	$ 34,831	$ 35,801
	24	$ 22.52	$ 23.05	$ 23.37	$ 23.58	$ 24.16	$ 24.73	$ 25.33	$ 25.95	$ 26.58	$ 27.23	$ 27.90	$ 28.59	$ 29.29	$ 30.02	$ 30.77	$ 31.53	$ 32.31	$ 33.13	$ 33.95	$ 34.82	$ 35.69	$ 36.61	$ 37.53
		$ 24,866	$ 25,445	$ 25,801	$ 26,037	$ 26,676	$ 27,304	$ 27,966	$ 28,653	$ 29,339	$ 30,061	$ 30,807	$ 31,564	$ 32,333	$ 33,138	$ 33,967	$ 34,807	$ 35,671	$ 36,570	$ 37,482	$ 38,440	$ 39,399	$ 40,417	$ 41,435

Notes:

1. The annual salaries listed in the above 184-Day schedule are based on a 6-hour work day
2. Part-time, temporary Bus Driver Trainee employees will be paid the hourly rate of step 1 on the 184-day, Grade 24 salary scale. Bus Driver Trainee employees are paid for hours worked, no minimum hour guarantee
3. Part-time Bus Driver employees will be paid the hourly rate of step 1 on the 184-Day, Grade 24 salary scale. Part-time Bus Drivers are paid for hours worked; no minimum hour guarantee

Paraprofessionals, Parent Liaisons, Clinic Assistants

Step

	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
184	22	$ 17.67	$ 18.16	$ 18.67	$ 19.19	$ 19.74	$ 20.28	$ 20.85	$ 21.43	$ 22.04	$ 22.65	$ 23.28	$ 23.94	$ 24.61	$ 25.30	$ 26.01	$ 26.74	$ 27.49	$ 28.26	$ 29.04	$ 29.86	$ 30.69	$ 31.55	$ 32.43
		$ 26,006	$ 26,732	$ 27,489	$ 28,246	$ 29,051	$ 29,856	$ 30,692	$ 31,544	$ 32,444	$ 33,343	$ 34,274	$ 35,237	$ 36,231	$ 37,241	$ 38,283	$ 39,356	$ 40,460	$ 41,596	$ 42,748	$ 43,948	$ 45,179	$ 46,441	$ 47,735

Building Custodians

Step

	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
235	20	$17.67	$18.16	$18.67	$19.19	$19.74	$20.28	$20.85	$21.43	$22.04	$22.65	$23.28	$23.94	$24.61	$25.30	$26.01	$26.74	$27.49	$28.26	$29.04	$29.86	$30.69	$31.55	$32.43
		$ 33,214	$ 34,141	$ 35,108	$ 36,076	$ 37,103	$ 38,131	$ 39,199	$ 40,288	$ 41,437	$ 42,585	$ 43,774	$ 45,004	$ 46,274	$ 47,563	$ 48,894	$ 50,264	$ 51,675	$ 53,126	$ 54,597	$ 56,129	$ 57,701	$ 59,313	$ 60,966
	23	$20.39	$20.97	$21.56	$22.16	$22.78	$23.42	$24.07	$24.74	$25.44	$26.15	$26.89	$27.64	$28.41	$29.20	$30.03	$30.86	$31.72	$32.62	$33.53	$34.48	$35.43	$36.43	$37.45
		$ 38,333	$ 39,421	$ 40,530	$ 41,658	$ 42,827	$ 44,036	$ 45,246	$ 46,515	$ 47,825	$ 49,156	$ 50,546	$ 51,957	$ 53,408	$ 54,899	$ 56,451	$ 58,023	$ 59,636	$ 61,329	$ 63,042	$ 64,815	$ 66,609	$ 68,483	$ 70,398
	25	$23.19	$23.84	$24.51	$25.18	$25.89	$26.62	$27.36	$28.13	$28.92	$29.74	$30.56	$31.41	$32.30	$33.20	$34.13	$35.09	$36.07	$37.08	$38.12	$39.19	$40.28	$41.41	$42.57
		$ 43,593	$ 44,822	$ 46,072	$ 47,342	$ 48,672	$ 50,042	$ 51,433	$ 52,884	$ 54,375	$ 55,907	$ 57,459	$ 59,051	$ 60,724	$ 62,417	$ 64,170	$ 65,964	$ 67,818	$ 69,713	$ 71,668	$ 73,683	$ 75,718	$ 77,855	$ 80,031

"No Work" Days

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, employee training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, school police officer, clinic assistant, food service worker, production chef, etc.) will default to non-work days.
In such cases, **employees will be allowed to use up to ten (10) days of their established sick/vacation leave quotas** in lieu of no pay on these remote/no-work days. Any days missed due to inclement weather will be made up strictly based on school system need.

Fulton County Board of Education
2023-2024 Non-Teaching Salary Schedule

Registered Behavior Technician/Paraprofessional Behavioral Support Program

		Step																						
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
210	22	$ 17.67	$ 18.16	$ 18.67	$ 19.19	$ 19.74	$ 20.28	$ 20.85	$ 21.43	$ 22.04	$ 22.65	$ 23.28	$ 23.94	$ 24.61	$ 25.30	$ 26.01	$ 26.74	$ 27.49	$ 28.26	$ 29.04	$ 29.86	$ 30.69	$ 31.55	$ 32.43
		$ 29,680	$ 30,509	$ 31,373	$ 32,238	$ 33,156	$ 34,075	$ 35,029	$ 36,002	$ 37,028	$ 38,055	$ 39,118	$ 40,216	$ 41,351	$ 42,503	$ 43,692	$ 44,917	$ 46,177	$ 47,474	$ 48,789	$ 50,158	$ 51,562	$ 53,003	$ 54,480

"No Work" Days

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, employee training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, school police officer, clinic assistant, food service worker, production chef, etc.) will default to non-work days.

In such cases, **employees will be allowed to use up to ten (10) days of their established sick/vacation leave quotas** in lieu of no pay on these remote/no-work days. Any days missed due to inclement weather will be made up strictly based on school system need.

2023-2024 Position Listing

Non-Teaching Salary Schedule
EXECUTIVE (B) Salary Scale

Job Title	Grade	Scale
Accountant 4	30	B - 235
Analyst Information Security	30	B - 235
Analyst Pre-K Remedial	29	B - 235
Analyst Security Systems	30	B - 235
Analyst Service Desk	29	B - 235
Asst Superintendent, Student Support Svcs	38	B - 235
Budget Analyst 3	30	B - 235
Business Analyst Information Technology	31	B - 235
Business Analyst Payroll and Benefits	31	B - 235
Captain, School Police Officers	31	B - 235
Chief Academics Officer	39	B - 235
Chief Communications Officer	39	B - 235
Chief Financial Officer	39	B - 235
Chief Human Resources Officer	39	B - 235
Chief Information Officer	39	B - 235
Chief Operations Officer	39	B - 235
Cluster School Nurse	29	B - 190
Coord Academics	32	B - 235
Coord Accountability	32	B - 235
Coord Accounting Services	32	B - 235
Coord Accounts Payable	32	B - 235
Coord ADA Compliance & Administration	32	B - 235
Coord Advanced Studies	32	B - 235
Coord Architecture & Engineering	32	B - 235
Coord Assessment	32	B - 235
Coor Asset Management	32	B - 235
Coord Budget Services	32	B - 235
Coord Charter Schools	32	B - 235
Coord Continuous Improvement	32	B - 235
Coord Data Utilization	31	B - 235
Coord Early Childhood	32	B - 235
Coord Elementary School Counseling	32	B - 235
Coord Employee Time Management	32	B - 235
Coord Enterprise Applications	32	B - 235
Coord Environmental Services	32	B - 235
Coord ESOL	32	B - 235
Coord Federal Programs	32	B - 235
Coord Grant Development	32	B - 235
Coord Health/Physical Education	32	B - 235
Coord Human Resources Management	32	B - 235
Coord Infrastructure Administration	32	B - 235
Coord Innovative Curriculum & Instruction	32	B - 235
Coord Internal Affairs	32	B - 235
Coord Intervention Services	32	B - 235
Coord IT Strategy and Metrics	32	B - 235
Coord IT Training and Support	32	B - 235
Coord Learning & Development	32	B - 235
Coord Local School Accounting	32	B - 235
Coord Master Scheduling Support	31	B - 235
Coord Middle/High School Counseling	32	B - 235
Coord Network Administration	32	B - 235
Coord Operational Planning	32	B - 235
Coord Operations Support	32	B - 235
Coord Performing Arts	32	B - 235
Coord Portables & Renovations	32	B - 235
Coord Program Evaluation	32	B - 235
Coord Project Management	32	B - 235
Coord Retirement Services	32	B - 235
Coord SAP Payroll and Benefits	32	B - 235
Coord SAP SuccessFactors	32	B - 235
Coord School Government & Flexibility	32	B - 235
Coord School Nutrition Program	32	B - 235
Coord School Technology Support	32	B - 235
Coord Services for Exceptional Children	32	B - 235
Coord SF Recruiting/Onboarding	32	B - 235
Coord Social Work Services	32	B - 235
Coord Special Instructional Programs	32	B - 235
Coord Specialist Behavioral Support Program	32	B - 235
Coord State Reporting SIS	31	B - 235
Coord, Student Discipline/Title IX	32	B - 235
Coord Student Information Support Services	32	B - 235
Coord Student Information Technology Svcs	32	B - 235
Coord Technology Services Support	32	B - 235
Coord Transportation	32	B - 235
Coord Utilities Services	32	B - 235
Coord Virtual Learning	32	B - 235
Coord Visual Arts, Drama and Dance	32	B - 235
Counselor ES & MS	30	B - 200
Counselor HS	30	B - 205
Database Administrator	32	B - 235
Deputy Chief Academic Officer	38	B - 235
Deputy Chief Financial Officer	38	B - 235
Deputy Chief Human Resources Officer	38	B - 235
Deputy Chief Information Officer	38	B - 235
Deputy Chief Operations Officer	38	B - 235
Developer	31	B - 235
Dir Assessment	34	B - 235
Dir Athletics	34	B - 235
Dir Attendance Improvement	34	B - 235
Dir Auxiliary Services	34	B - 235
Dir Capital Improvements	34	B - 235
Dir Community Relations	33	B - 235
Dir CTAE	34	B - 235
Dir Data Utilization	34	B - 235
Dir Data Warehouse	33	B - 235
Dir District Health Services	34	B - 235
Dir Employee Time & Attendance Mgnt	34	B - 235
Dir English Language Arts	33	B - 235
Dir ERP	34	B - 235
Dir Facilities Services	34	B - 235
Dir Federal Programs	34	B - 235
Dir Information & Instruction Applications	34	B - 235
Dir Information Security	34	B - 235
Dir Infrastructure & Network Management	34	B - 235
Dir Instructional Technology	34	B - 235
Dir JROTC	MIP	B - 235

2023-2024 Position Listing

Non-Teaching Salary Schedule
EXECUTIVE (B) Salary Scale

Job Title	Grade	Scale
Dir Land Management	34	B - 235
Dir Literacy	33	B - 235
Dir Mathematics	33	B - 235
Dir Principal Coaching	34	B - 235
Dir Safety and Security	34	B - 235
Dir School Improvement, MS	34	B - 235
Dir School Police	34	B - 235
Dir Science	33	B - 235
Dir Services for Exceptional Children	33	B - 235
Dir Social Studies	33	B - 235
Dir Specials	34	B - 235
Dir Stud Discipline, Prevention & Intervention	33	B - 235
Dir Student Support	33	B - 235
Dir Human Resources Staffing	34	B - 235
Dir Technology Support	34	B - 235
Dir Transportation	34	B - 235
Exec Dir I Academic Programs	35	B - 235
Exec Dir I Accounting & Retirement Services	35	B - 235
Exec Dir I Budget & Grant Services	35	B - 235
Exec Dir I Contracting	35	B - 235
Exec Dir I Data and Accountability	35	B - 235
Exec Dir I District Program Management	35	B - 235
Exec Dir I Human Resources Operations	35	B - 235
Exec Dir I Operational Planning	35	B - 235
Exec Dir I Payroll & Benefits	35	B - 235
Exec Dir I Professional Learning & Leadership	35	B - 235
Exec Dir I Recruitment, Retention & Strategy	35	B - 235
Exec Dir I Risk Management	35	B - 235
Exec Dir I Student Supports	35	B - 235
Exec Dir II Board Services	36	B - 235
Exec Dir II Curriculum	36	B - 235
Exec Dir II Facilities Services	36	B - 235
Exec Dir II Infrastructure & Operations	36	B - 235
Exec Dir II Internal Affairs	36	B - 235
Exec Dir II School Nutrition Program	36	B - 235
Exec Dir II Strategy & Governance	36	B - 235
Exec Dir II Svcs for Exceptional Children	36	B - 235
Exec Dir II Transportation	36	B - 235
Exec Dir II Capital Improvements	36	B - 235
Facilitator School Governance & Flexibility	30	B - 235
Financial Analyst	29	B - 235
Foreman - Maint/Trans/Portables	29	B - 235
HRIS Analyst	31	B - 235
Internal Auditor	29	B - 235
Lieutenant School Police	29	B - 235
Mgr Broadcast and Video	30	B - 235

Job Title	Grade	Scale
Mgr Building Services	29	B - 235
Mgr Certification	30	B - 235
Mgr Communications	31	B - 235
Mgr Employee Compensation	31	B - 235
Manager Language Assistance Services	30	B - 235
Mgr Leave Administration	30	B - 235
Mgr Org Management	31	B - 235
Mgr Records Management	30	B - 235
Mgr Substitute Services	30	B - 235
Museum Curator	30	B - 235
Operational Planning Analyst	30	B - 235
Personnel Investigator	30	B - 235
Program Admin RTI/SST	29	B - 235
Program Admin Section 504	29	B - 235
Program Evaluation Analyst	30	B - 235
Program Mgr School Nutrition	29	B - 235
Program Specialist	30	B - 235
Project Manager Information Technology	31	B - 235
Property Analyst	29	B - 235
Purchasing Agent	31	B - 235
Recruiter	32	B - 235
SAP Basis/Security Administrator	32	B - 235
SAP S/4 Administrator	32	B - 235
School Nurse (Special Education Nurse)	29	B - 190
School Psychologist	30	B - 195
School Social Worker	30	B - 195
Senior Buyer	29	B - 235
Senior Developer	32	B - 235
Senior Internal Auditor	30	B - 235
SQL Administrator	31	B - 235
Supv Benefits	30	B - 235
Supv HVAC	31	B - 235
Supv Maintenance	31	B - 235
Supv Payroll	30	B - 235
Supv School Nutrition	29	B - 235
Supv Transportation	29	B - 235
Supv Warehouse	30	B - 235
System Analyst	31	B - 235
Technical Support Specialist III	29	B - 235
Treasurer	31	B - 235
Web Content Manager	31	B - 235
Work-Based Learning Administrator	30	B - 205
Zone Superintendent	37	B - 235

Fulton County Board of Education
2023-2024 Non-Teaching Salary Schedule

Salary Scale B - Executive

		Step																	
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
235	29	$ 68,277	$ 70,188	$ 72,154	$ 74,174	$ 76,251	$ 78,387	$ 80,582	$ 82,838	$ 85,157	$ 87,542	$ 89,992	$ 92,512	$ 95,102	$ 97,764	$ 100,503	$ 103,317	$ 106,210	$ 109,184
	30	$ 72,497	$ 74,527	$ 76,615	$ 78,760	$ 80,965	$ 83,232	$ 85,562	$ 87,958	$ 90,421	$ 92,953	$ 95,556	$ 98,231	$ 100,982	$ 103,810	$ 106,717	$ 109,705	$ 112,777	$ 115,935
	31	$ 77,507	$ 79,678	$ 81,909	$ 84,202	$ 86,559	$ 88,983	$ 91,474	$ 94,035	$ 96,669	$ 99,375	$ 102,158	$ 105,019	$ 107,959	$ 110,982	$ 114,089	$ 117,284	$ 120,568	$ 123,943
	32	$ 83,374	$ 85,709	$ 88,109	$ 90,575	$ 93,111	$ 95,719	$ 98,399	$ 101,154	$ 103,987	$ 106,898	$ 109,891	$ 112,969	$ 116,132	$ 119,384	$ 122,726	$ 126,163	$ 129,696	$ 133,328
	33	$ 93,315	$ 95,844	$ 98,443	$ 101,115	$ 103,862	$ 106,687	$ 109,591	$ 112,576	$ 115,643	$ 118,797	$ 122,040	$ 125,372	$ 128,798	$ 132,319	$ 135,941	$ 139,663	$ 143,490	$ 147,425
	34	$ 101,472	$ 104,229	$ 107,064	$ 109,977	$ 112,973	$ 116,053	$ 119,218	$ 122,472	$ 125,817	$ 129,255	$ 132,791	$ 136,425	$ 140,161	$ 144,002	$ 147,949	$ 152,008	$ 156,180	$ 160,468
	35	$ 106,441	$ 109,296	$ 112,229	$ 115,246	$ 118,347	$ 121,533	$ 124,810	$ 128,179	$ 131,643	$ 135,203	$ 138,862	$ 142,624	$ 146,491	$ 150,467	$ 154,555	$ 158,755	$ 163,075	$ 167,515
	36	$ 113,734	$ 116,793	$ 119,938	$ 123,170	$ 126,492	$ 129,908	$ 133,420	$ 137,029	$ 140,740	$ 144,555	$ 148,477	$ 152,508	$ 156,653	$ 160,914	$ 165,293	$ 169,795	$ 174,422	$ 179,180
	37	$ 117,869	$ 121,169	$ 124,562	$ 128,050	$ 131,635	$ 135,321	$ 139,109	$ 143,004	$ 147,008	$ 151,125	$ 155,356	$ 159,705	$ 164,176	$ 168,774	$ 173,500	$ 178,357	$ 183,351	$ 188,485
	38	$ 131,980	$ 135,563	$ 139,248	$ 143,034	$ 146,927	$ 150,929	$ 155,043	$ 159,272	$ 163,620	$ 168,089	$ 172,682	$ 177,406	$ 182,262	$ 187,253	$ 192,384	$ 197,659	$ 203,082	$ 208,655
	39	$ 151,937	$ 155,856	$ 159,883	$ 164,024	$ 168,279	$ 172,655	$ 177,153	$ 181,778	$ 186,531	$ 191,418	$ 196,442	$ 201,607	$ 206,915	$ 212,373	$ 217,984	$ 223,751	$ 229,680	$ 235,775

**Disclaimer: The Retention Stipends applied to the Director (Gr. 33 & 34), Asst Sup/Deputy Chief (38), Executive Director (Gr 35 & 36) and Division Chief (Cabinet) (Gr 39) schedules are non-entitled salary and considered year to year. Depending on annual FCBOE Budgets, the retention stipend amount could be adjusted or eliminated in total. Director Stipend = $3,000, Asst. Sup/Dep. Chief Stipend = $4,000, Executive Director Stipend = $4,500; Division Chief (Cabinet) Stipend = $12,000

Coordinators

		Step																	
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
235	31	$ 79,507	$ 81,678	$ 83,909	$ 86,202	$ 88,559	$ 90,983	$ 93,474	$ 96,035	$ 98,669	$ 101,375	$ 104,158	$ 107,019	$ 109,959	$ 112,982	$ 116,089	$ 119,284	$ 122,568	$ 125,943
	32	$ 85,374	$ 87,709	$ 90,109	$ 92,575	$ 95,111	$ 97,719	$ 100,399	$ 103,154	$ 105,987	$ 108,898	$ 111,891	$ 114,969	$ 118,132	$ 121,384	$ 124,726	$ 128,163	$ 131,696	$ 135,328

**Disclaimer: The Retention Stipends applied to the Coordinator (Gr. 31 & 32) schedules are non-entitled salary and considered year to year. Depending on annual FCBOE Budgets, the retention stipend amount could be adjusted or eliminated in total. Coordinator Stipend = $2,000

School/Cluster Nurse

		Step																	
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
190	29	$ 55,200	$ 56,746	$ 58,335	$ 59,968	$ 61,648	$ 63,373	$ 65,149	$ 66,973	$ 68,849	$ 70,777	$ 72,759	$ 74,796	$ 76,891	$ 79,045	$ 81,258	$ 83,532	$ 85,872	$ 88,277

School Social Workers - School Psychologists

		Step																	
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
195	30	$ 64,502	$ 66,153	$ 67,851	$ 69,596	$ 71,391	$ 73,234	$ 75,130	$ 77,079	$ 79,082	$ 81,143	$ 83,259	$ 85,437	$ 87,675	$ 89,975	$ 92,340	$ 94,770	$ 97,269	$ 99,839

Counselor - Elementary School and Middle School

		Step																	
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
200	30	$ 66,013	$ 67,707	$ 69,448	$ 71,238	$ 73,079	$ 74,969	$ 76,914	$ 78,912	$ 80,968	$ 83,080	$ 85,252	$ 87,484	$ 89,780	$ 92,139	$ 94,564	$ 97,057	$ 99,621	$ 102,256

Counselor - High School

		Step																	
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
205	30	$ 67,526	$ 69,262	$ 71,047	$ 72,881	$ 74,768	$ 76,706	$ 78,699	$ 80,748	$ 82,854	$ 85,021	$ 87,245	$ 89,534	$ 91,887	$ 94,306	$ 96,791	$ 99,346	$ 101,974	$ 104,675

"No Work" Days

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, employee training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, school police officer, clinic assistant, food service worker, production chef, etc.) will default to non-work days.

In such cases, **employees will be allowed to use up to ten (10) days of their established sick/vacation leave quotas** in lieu of no pay on these remote/no-work days. Any days missed due to inclement weather will be made up strictly based on school system need.

2023-2024 Position Listing

Non-Teaching Salary Schedule
PRINCIPAL/ASSISTANT PRINCIPAL (C) Scale

Job Title	Grade	Scale
Elementary School Assistant Principal	31	C - 220
Elementary School Principal	33	C - 235
High School Assistant Principal	32	C - 225
High School Principal	35	C - 235
Middle School Assistant Principal	32	C - 220
Middle School Principal	34	C - 235
Principal, Fulton Academy of Virtual Excellence	34	C - 235

Fulton County Board of Education
2023-2024 Non-Teaching Salary Schedule

Salary Scale C - Principal/Assistant Principal

Principal

	Grade	Step 1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
235	33	$ 105,097	$ 107,716	$ 110,409	$ 113,177	$ 116,024	$ 118,950	$ 121,957	$ 125,050	$ 128,228	$ 131,495	$ 134,855	$ 138,308	$ 141,858	$ 145,507	$ 149,259	$ 153,115
	34	$ 115,049	$ 117,905	$ 120,842	$ 123,859	$ 126,962	$ 130,153	$ 133,433	$ 136,804	$ 140,270	$ 143,832	$ 147,494	$ 151,260	$ 155,131	$ 159,109	$ 163,200	$ 167,406
	35	$ 120,140	$ 123,097	$ 126,137	$ 129,263	$ 132,476	$ 135,777	$ 139,173	$ 142,662	$ 146,250	$ 149,940	$ 153,731	$ 157,629	$ 161,636	$ 165,756	$ 169,990	$ 174,343

****Disclaimer: The Retention Stipend applied to the Principal schedule is non-entitled salary and considered year to year. Depending on annual FCBOE Budgets, the retention stipend amount could be adjusted or eliminated in total. ES Stipend = $6,000; MS Stipend = $7,500; HS Stipend = $9,000**

Assistant Principal - High School

	Grade	Step 1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
225	32	$ 88,227	$ 90,543	$ 92,923	$ 95,371	$ 97,886	$ 100,472	$ 103,131	$ 105,865	$ 108,675	$ 111,563	$ 114,532	$ 117,584	$ 120,722	$ 123,947	$ 127,263	$ 130,672

Assistant Principal - Elementary and Middle School

	Grade	Step 1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
220	31	$ 80,699	$ 82,803	$ 84,968	$ 87,191	$ 89,478	$ 91,829	$ 94,246	$ 96,730	$ 99,284	$ 101,910	$ 104,609	$ 107,382	$ 110,233	$ 113,166	$ 116,179	$ 119,278
	32	$ 86,391	$ 88,654	$ 90,983	$ 93,376	$ 95,836	$ 98,365	$ 100,964	$ 103,636	$ 106,383	$ 109,206	$ 112,110	$ 115,095	$ 118,163	$ 121,316	$ 124,559	$ 127,891

"No Work" Days

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, employee training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, school police officer, clinic assistant, food service worker, production chef, etc.) will default to non-work days.
In such cases, **employees will be allowed to use up to ten (10) days of their established sick/vacation leave quotas** in lieu of no pay on these remote/no-work days.
Any days missed due to inclement weather will be made up strictly based on school system need.

2023-24
Teacher
Salary Schedule

Which includes the following Board approved documents:

190 Day Teacher Salary Scale - **Regular**
Teacher Support Salary Scale – **TSS**
190 Day Teacher Salary Scale – **Special Ed**
210 Day Teacher Salary Scale – **Athletic Director**
210 Day Teacher Salary Scale – **Behavioral Program Teacher**
210 Day Teacher Salary Scale – **Behavioral Program Special Education Teacher**
210 Day Teacher Salary Scale – **Behavioral Program Teacher Support**

Job Title	Contract Days	Pay Scale
Administrative Assistant	190	Regular Teacher
Athletic Director	210	Athletic Director
Media and Educational Technology Instructor	190	Regular Teacher
Multi-Tiered System of Supports-Disproportionality	190	Regular Teacher
Teacher - Behavioral Programs	210	Regular Teacher 210
Teacher - Regular Classroom	190	Regular Teacher
Teacher - Pre-Kindergarten	190	Pre-K
Audiologist	190	SPED
Occupational Therapist	190	SPED
Physical Therapist	190	SPED
Pre-K Diagnostician	190	SPED
Speech Language Pathologist	190	SPED
Teacher - Adaptive Art, Adaptive PE, Music Therapist	190	SPED
Teacher - Behavioral Programs Special Education	210	SPED 210
Teacher - Special Education	190	SPED
Behavioral Programs Teacher Support	210	TSS 210
Curriculum Support Teacher (CST)	190	TSS
Data Support Specialist (Title I)	190	TSS
Graduation Coach	190	TSS
Improvement Coach	190	TSS
Instructional Support Teacher (IST)	190	TSS
Lead Data Support Specialist (Title I)	190	TSS
Lead Improvement Coach (Title I)	190	TSS
Multi-Tiered Systems of Support/Section 504 Specialist	190	TSS
Support Specialist, CTAE	190	TSS
Support Specialist, Dispro	190	TSS
Support Specialist, Title III	190	TSS
Support Specialist, Teaching Museum	190	TSS
Support Specialist, Title I	190	TSS

FULTON COUNTY BOARD OF EDUCATION
TEACHER (190 DAY) SALARY SCHEDULE
2023-2024 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL
0	$2,354	$56,488	$2,587	$62,098	$2,801	$67,220	$2,992	$71,801
1	$2,354	$56,488	$2,587	$62,098	$2,801	$67,220	$2,992	$71,801
2	$2,354	$56,488	$2,587	$62,098	$2,801	$67,220	$2,992	$71,801
3	$2,354	$56,488	$2,587	$62,098	$2,801	$67,220	$2,992	$71,801
4	$2,354	$56,488	$2,587	$62,098	$2,801	$67,220	$2,992	$71,801
5	$2,417	$58,016	$2,658	$63,787	$2,876	$69,018	$3,073	$73,761
6	$2,417	$58,016	$2,658	$63,787	$2,876	$69,018	$3,073	$73,761
7	$2,524	$60,571	$2,777	$66,652	$3,007	$72,166	$3,264	$78,342
8	$2,524	$60,571	$2,777	$66,652	$3,045	$73,085	$3,355	$80,519
9	$2,556	$61,340	$2,833	$68,004	$3,171	$76,099	$3,495	$83,884
10	$2,589	$62,137	$2,912	$69,882	$3,259	$78,221	$3,593	$86,235
11	$2,655	$63,719	$2,922	$70,125	$3,259	$78,221	$3,593	$86,235
12	$2,723	$65,354	$2,996	$71,909	$3,352	$80,437	$3,694	$88,668
13	$2,792	$67,017	$3,074	$73,774	$3,352	$80,437	$3,694	$88,668
14	$2,864	$68,747	$3,154	$75,707	$3,444	$82,668	$3,798	$91,155
15	$2,938	$70,517	$3,236	$77,667	$3,508	$84,181	$3,798	$91,155
16	$2,960	$71,031	$3,259	$78,221	$3,533	$84,803	$3,832	$91,979
17	$3,037	$72,882	$3,344	$80,248	$3,626	$87,019	$3,880	$93,114
18	$3,114	$74,747	$3,431	$82,343	$3,721	$89,304	$3,982	$95,574
19	$3,196	$76,694	$3,522	$84,519	$3,819	$91,656	$4,087	$98,089
20	$3,278	$78,680	$3,614	$86,735	$3,919	$94,047	$4,195	$100,683
21	$3,364	$80,735	$3,708	$88,992	$4,022	$96,534	$4,306	$103,346
22	$3,364	$80,735	$3,708	$88,992	$4,022	$96,534	$4,306	$103,346
23	$3,364	$80,735	$3,708	$88,992	$4,022	$96,534	$4,306	$103,346
24	$3,419	$82,046	$3,769	$90,452	$4,089	$98,143	$4,377	$105,048
25	$3,419	$82,046	$3,769	$90,452	$4,089	$98,143	$4,377	$105,048
26	$3,508	$84,195	$3,869	$92,845	$4,197	$100,737	$4,493	$107,833
27+	$3,599	$86,384	$3,969	$95,264	$4,308	$103,400	$4,612	$110,698
OS: FY09 Only*	$3,694	$88,668	$4,075	$97,790	$4,423	$106,143	$4,736	$113,657

"No Work" Days

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, employee training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, school police officer, clinic assistant, food service worker, production chef, etc.) will default to non-work days. In such cases, **employees will be allowed to use up to ten (10) days of their established sick/vacation leave quotas** in lieu of no pay on these remote/no-work days.Any days missed due to inclement weather will be made up strictly based on school system need.

FULTON COUNTY BOARD OF EDUCATION
TEACHER SUPPORT (190 DAY) SALARY SCHEDULE
2023-2024 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL
0	$2,617	$62,800	$2,850	$68,409	$3,064	$73,532	$3,255	$78,113
1	$2,617	$62,800	$2,850	$68,409	$3,064	$73,532	$3,255	$78,113
2	$2,617	$62,800	$2,850	$68,409	$3,064	$73,532	$3,255	$78,113
3	$2,617	$62,800	$2,850	$68,409	$3,064	$73,532	$3,255	$78,113
4	$2,617	$62,800	$2,850	$68,409	$3,064	$73,532	$3,255	$78,113
5	$2,688	$64,517	$2,929	$70,287	$3,147	$75,531	$3,344	$80,262
6	$2,688	$64,517	$2,929	$70,287	$3,147	$75,531	$3,344	$80,262
7	$2,801	$67,233	$3,053	$73,261	$3,282	$78,775	$3,491	$83,789
8	$2,801	$67,233	$3,053	$73,261	$3,282	$78,775	$3,541	$84,979
9	$2,833	$67,990	$3,089	$74,139	$3,322	$79,722	$3,632	$87,168
10	$2,865	$68,760	$3,125	$75,005	$3,361	$80,653	$3,773	$90,547
11	$2,931	$70,355	$3,197	$76,735	$3,441	$82,586	$3,870	$92,884
12	$2,999	$71,977	$3,273	$78,546	$3,523	$84,546	$3,870	$92,884
13	$3,069	$73,666	$3,352	$80,437	$3,608	$86,587	$3,971	$95,304
14	$3,140	$75,369	$3,430	$82,316	$3,694	$88,668	$3,971	$95,304
15	$3,215	$77,166	$3,512	$84,290	$3,783	$90,803	$4,075	$97,805
16	$3,232	$77,558	$3,531	$84,736	$3,803	$91,277	$4,110	$98,652
17	$3,307	$79,369	$3,616	$86,776	$3,896	$93,506	$4,152	$99,642
18	$3,386	$81,275	$3,702	$88,858	$3,991	$95,791	$4,254	$102,089
19	$3,467	$83,209	$3,792	$91,020	$4,089	$98,128	$4,358	$104,602
20	$3,550	$85,195	$3,884	$93,222	$4,189	$100,534	$4,467	$107,198
21	$3,635	$87,236	$3,979	$95,494	$4,293	$103,021	$4,577	$109,847
22	$3,635	$87,236	$3,979	$95,494	$4,293	$103,021	$4,577	$109,847
23	$3,635	$87,236	$3,979	$95,494	$4,293	$103,021	$4,577	$109,847
24	$3,680	$88,317	$4,030	$96,709	$4,350	$104,400	$4,639	$111,346
25	$3,680	$88,317	$4,030	$96,709	$4,350	$104,400	$4,639	$111,346
26	$3,769	$90,452	$4,129	$99,102	$4,458	$106,995	$4,755	$114,131
27+	$3,861	$92,655	$4,231	$101,535	$4,569	$109,657	$4,874	$116,982
OS: FY09 Only*	$3,956	$94,939	$4,335	$104,049	$4,683	$112,401	$4,996	$119,915

"No Work" Days

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, employee training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, school police officer, clinic assistant, food service worker, production chef, etc.) will default to non-work days. In such cases, **employees will be allowed to use up to ten (10) days of their established sick/vacation leave quotas** in lieu of no pay on these remote/no-work days.Any days missed due to inclement weather will be made up strictly based on school system need.

DRAFT - NEW TEACHER SALARY PLUS $3,000
Admin Step

FULTON COUNTY BOARD OF EDUCATION
SPECIAL EDUCATION (SPED) TEACHER SALARY SCHEDULE**
2023-2024 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL
0	$2,479	$59,488	$2,712	$65,098	$2,926	$70,220	$3,117	$74,801
1	$2,479	$59,488	$2,712	$65,098	$2,926	$70,220	$3,117	$74,801
2	$2,479	$59,488	$2,712	$65,098	$2,926	$70,220	$3,117	$74,801
3	$2,479	$59,488	$2,712	$65,098	$2,926	$70,220	$3,117	$74,801
4	$2,479	$59,488	$2,712	$65,098	$2,926	$70,220	$3,117	$74,801
5	$2,542	$61,016	$2,783	$66,787	$3,001	$72,018	$3,198	$76,761
6	$2,542	$61,016	$2,783	$66,787	$3,001	$72,018	$3,198	$76,761
7	$2,649	$63,571	$2,902	$69,652	$3,132	$75,166	$3,389	$81,342
8	$2,649	$63,571	$2,902	$69,652	$3,170	$76,085	$3,480	$83,519
9	$2,681	$64,340	$2,958	$71,004	$3,296	$79,099	$3,620	$86,884
10	$2,714	$65,137	$3,037	$72,882	$3,384	$81,221	$3,718	$89,235
11	$2,780	$66,719	$3,047	$73,125	$3,384	$81,221	$3,718	$89,235
12	$2,848	$68,354	$3,121	$74,909	$3,477	$83,437	$3,819	$91,668
13	$2,917	$70,017	$3,199	$76,774	$3,477	$83,437	$3,819	$91,668
14	$2,989	$71,747	$3,279	$78,707	$3,569	$85,668	$3,923	$94,155
15	$3,063	$73,517	$3,361	$80,667	$3,633	$87,181	$3,923	$94,155
16	$3,085	$74,031	$3,384	$81,221	$3,658	$87,803	$3,957	$94,979
17	$3,162	$75,882	$3,469	$83,248	$3,751	$90,019	$4,005	$96,114
18	$3,239	$77,747	$3,556	$85,343	$3,846	$92,304	$4,107	$98,574
19	$3,321	$79,694	$3,647	$87,519	$3,944	$94,656	$4,212	$101,089
20	$3,403	$81,680	$3,739	$89,735	$4,044	$97,047	$4,320	$103,683
21	$3,489	$83,735	$3,833	$91,992	$4,147	$99,534	$4,431	$106,346
22	$3,489	$83,735	$3,833	$91,992	$4,147	$99,534	$4,431	$106,346
23	$3,489	$83,735	$3,833	$91,992	$4,147	$99,534	$4,431	$106,346
24	$3,544	$85,046	$3,894	$93,452	$4,214	$101,143	$4,502	$108,048
25	$3,544	$85,046	$3,894	$93,452	$4,214	$101,143	$4,502	$108,048
26	$3,633	$87,195	$3,994	$95,845	$4,322	$103,737	$4,618	$110,833
27+	$3,724	$89,384	$4,094	$98,264	$4,433	$106,400	$4,737	$113,698
OS: FY09 Only*	$3,819	$91,668	$4,200	$100,790	$4,548	$109,143	$4,861	$116,657

**** Disclaimer: The SPED Supplement of $3,000 is non-entitled salary and considered year to year. Depending on annual FCBOE Budgets, the supplement amount could be adjusted or eliminated in total.**

"No Work" Days

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, employee training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, school police officer, clinic assistant, food service worker, production chef, etc.) will default to non-work days. In such cases, **employees will be allowed to use up to ten (10) days of their established sick/vacation leave quotas** in lieu of no pay on these remote/no-work days.Any days missed due to inclement weather will be made up strictly based on school system need.

FULTON COUNTY BOARD OF EDUCATION
ATHLETIC DIRECTOR
SALARY SCHEDULE
2023-2024 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL
0	$2,394	$57,457	$2,658	$63,781	$2,898	$69,555	$3,113	$74,720
1	$2,394	$57,457	$2,658	$63,781	$2,898	$69,555	$3,113	$74,720
2	$2,394	$57,457	$2,658	$63,781	$2,898	$69,555	$3,113	$74,720
3	$2,394	$57,457	$2,658	$63,781	$2,898	$69,555	$3,113	$74,720
4	$2,394	$57,457	$2,658	$63,781	$2,898	$69,555	$3,113	$74,720
5	$2,418	$58,020	$2,683	$64,389	$2,924	$70,180	$3,143	$75,421
6	$2,418	$58,020	$2,683	$64,389	$2,924	$70,180	$3,143	$75,421
7	$2,535	$60,839	$2,815	$67,559	$3,069	$73,653	$3,353	$80,479
8	$2,535	$60,839	$2,815	$67,559	$3,111	$74,675	$3,454	$82,888
9	$2,571	$61,694	$2,877	$69,052	$3,250	$78,011	$3,609	$86,605
10	$2,607	$62,576	$2,964	$71,139	$3,348	$80,358	$3,717	$89,210
11	$2,680	$64,328	$2,975	$71,399	$3,348	$80,358	$3,717	$89,210
12	$2,755	$66,126	$3,057	$73,379	$3,450	$82,795	$3,829	$91,892
13	$2,832	$67,970	$3,143	$75,437	$3,450	$82,795	$3,829	$91,892
14	$2,911	$69,875	$3,232	$77,569	$3,553	$85,264	$3,944	$94,650
15	$2,993	$71,841	$3,322	$79,733	$3,622	$86,940	$3,944	$94,650
16	$3,077	$73,851	$3,415	$81,957	$3,724	$89,378	$4,061	$97,468
17	$3,164	$75,940	$3,510	$84,243	$3,828	$91,877	$4,115	$98,749
18	$3,252	$78,042	$3,609	$86,605	$3,935	$94,452	$4,230	$101,522
19	$3,343	$80,236	$3,711	$89,058	$4,046	$97,103	$4,348	$104,355
20	$3,436	$82,476	$3,815	$91,556	$4,158	$99,799	$4,470	$107,281
21	$3,533	$84,792	$3,921	$94,102	$4,275	$102,603	$4,595	$110,282
22	$3,533	$84,792	$3,921	$94,102	$4,275	$102,603	$4,595	$110,282
23	$3,533	$84,792	$3,921	$94,102	$4,275	$102,603	$4,595	$110,282
24	$3,595	$86,270	$3,989	$95,747	$4,351	$104,416	$4,675	$112,201
25	$3,595	$86,270	$3,989	$95,747	$4,351	$104,416	$4,675	$112,201
26	$3,696	$88,692	$4,102	$98,443	$4,473	$107,342	$4,806	$115,340
27+	$3,798	$91,161	$4,215	$101,172	$4,598	$110,343	$4,940	$118,571
OS: FY09 Only*	$3,906	$93,736	$4,334	$104,020	$4,726	$113,436	$5,080	$121,908

"No Work" Days

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, employee training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, school police officer, clinic assistant, food service worker, production chef, etc.) will default to non-work days. In such cases, **employees will be allowed to use up to ten (10) days of their established sick/vacation leave quotas** in lieu of no pay on these remote/no-work days.Any days missed due to inclement weather will be made up strictly based on school system need.

FULTON COUNTY BOARD OF EDUCATION
TEACHER-BEHAVIORAL PROGRAM (210-DAY) SALARY SCHEDULE
2023-2024 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL
0	$2,601	$62,435	$2,860	$68,634	$3,096	$74,296	$3,307	$79,359
1	$2,601	$62,435	$2,860	$68,634	$3,096	$74,296	$3,307	$79,359
2	$2,601	$62,435	$2,860	$68,634	$3,096	$74,296	$3,307	$79,359
3	$2,601	$62,435	$2,860	$68,634	$3,096	$74,296	$3,307	$79,359
4	$2,601	$62,435	$2,860	$68,634	$3,096	$74,296	$3,307	$79,359
5	$2,672	$64,122	$2,938	$70,502	$3,178	$76,283	$3,397	$81,526
6	$2,672	$64,122	$2,938	$70,502	$3,178	$76,283	$3,397	$81,526
7	$2,789	$66,947	$3,070	$73,669	$3,323	$79,762	$3,608	$86,589
8	$2,789	$66,947	$3,070	$73,669	$3,366	$80,779	$3,708	$88,994
9	$2,825	$67,797	$3,132	$75,162	$3,505	$84,109	$3,863	$92,714
10	$2,862	$68,678	$3,218	$77,238	$3,602	$86,455	$3,971	$95,313
11	$2,934	$70,426	$3,229	$77,507	$3,602	$86,455	$3,971	$95,313
12	$3,010	$72,233	$3,312	$79,479	$3,704	$88,904	$4,083	$98,001
13	$3,086	$74,071	$3,398	$81,540	$3,704	$88,904	$4,083	$98,001
14	$3,166	$75,984	$3,486	$83,676	$3,807	$91,369	$4,198	$100,751
15	$3,247	$77,940	$3,577	$85,842	$3,877	$93,043	$4,198	$100,751
16	$3,271	$78,507	$3,602	$86,455	$3,905	$93,730	$4,236	$101,661
17	$3,356	$80,554	$3,696	$88,695	$4,007	$96,179	$4,288	$102,916
18	$3,442	$82,615	$3,792	$91,011	$4,113	$98,704	$4,401	$105,635
19	$3,532	$84,767	$3,892	$93,416	$4,221	$101,303	$4,517	$108,414
20	$3,623	$86,962	$3,994	$95,865	$4,331	$103,947	$4,637	$111,282
21	$3,718	$89,234	$4,098	$98,360	$4,446	$106,695	$4,759	$114,224
22	$3,718	$89,234	$4,098	$98,360	$4,446	$106,695	$4,759	$114,224
23	$3,718	$89,234	$4,098	$98,360	$4,446	$106,695	$4,759	$114,224
24	$3,778	$90,682	$4,166	$99,973	$4,520	$108,473	$4,838	$116,106
25	$3,778	$90,682	$4,166	$99,973	$4,520	$108,473	$4,838	$116,106
26	$3,877	$93,057	$4,276	$102,618	$4,639	$111,341	$4,966	$119,184
27+	$3,978	$95,477	$4,387	$105,292	$4,762	$114,284	$5,098	$122,351

"No Work" Days

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, employee training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, school police officer, clinic assistant, food service worker, production chef, etc.) will default to non-work days. In such cases, **employees will be allowed to use up to ten (10) days of their established sick/vacation leave quotas** in lieu of no pay on these remote/no-work days.Any days missed due to inclement weather will be made up strictly based on school system need.

FULTON COUNTY BOARD OF EDUCATION
SPECIAL EDUCATION (SPED) TEACHER SALARY SCHEDULE-Behavioral Programs
2023-2024 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL
0	$2,747	$65,920	$3,005	$72,119	$3,241	$77,781	$3,452	$82,844
1	$2,747	$65,920	$3,005	$72,119	$3,241	$77,781	$3,452	$82,844
2	$2,747	$65,920	$3,005	$72,119	$3,241	$77,781	$3,452	$82,844
3	$2,747	$65,920	$3,005	$72,119	$3,241	$77,781	$3,452	$82,844
4	$2,747	$65,920	$3,005	$72,119	$3,241	$77,781	$3,452	$82,844
5	$2,817	$67,607	$3,083	$73,986	$3,324	$79,768	$3,542	$85,010
6	$2,817	$67,607	$3,083	$73,986	$3,324	$79,768	$3,542	$85,010
7	$2,935	$70,431	$3,215	$77,153	$3,469	$83,247	$3,753	$90,074
8	$2,935	$70,431	$3,215	$77,153	$3,511	$84,264	$3,853	$92,479
9	$2,970	$71,282	$3,277	$78,647	$3,650	$87,594	$4,008	$96,199
10	$3,007	$72,163	$3,363	$80,723	$3,747	$89,940	$4,117	$98,797
11	$3,080	$73,911	$3,375	$80,992	$3,747	$89,940	$4,117	$98,797
12	$3,155	$75,718	$3,457	$82,964	$3,850	$92,389	$4,229	$101,486
13	$3,232	$77,556	$3,543	$85,025	$3,850	$92,389	$4,229	$101,486
14	$3,311	$79,469	$3,632	$87,161	$3,952	$94,854	$4,343	$104,236
15	$3,393	$81,425	$3,722	$89,327	$4,022	$96,527	$4,343	$104,236
16	$3,416	$81,992	$3,747	$89,940	$4,051	$97,215	$4,381	$105,146
17	$3,502	$84,039	$3,841	$92,180	$4,153	$99,664	$4,433	$106,401
18	$3,588	$86,100	$3,937	$94,495	$4,258	$102,189	$4,547	$109,120
19	$3,677	$88,252	$4,038	$96,901	$4,366	$104,788	$4,662	$111,899
20	$3,769	$90,447	$4,140	$99,350	$4,476	$107,432	$4,782	$114,766
21	$3,863	$92,719	$4,244	$101,845	$4,591	$110,180	$4,905	$117,709
22	$3,863	$92,719	$4,244	$101,845	$4,591	$110,180	$4,905	$117,709
23	$3,863	$92,719	$4,244	$101,845	$4,591	$110,180	$4,905	$117,709
24	$3,924	$94,167	$4,311	$103,458	$4,665	$111,958	$4,983	$119,591
25	$3,924	$94,167	$4,311	$103,458	$4,665	$111,958	$4,983	$119,591
26	$4,023	$96,542	$4,421	$106,103	$4,784	$114,826	$5,111	$122,669
27+	$4,123	$98,962	$4,532	$108,777	$4,907	$117,769	$5,243	$125,836

"No Work" Days

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, employee training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, school police officer, clinic assistant, food service worker, production chef, etc.) will default to non-work days. In such cases, **employees will be allowed to use up to ten (10) days of their established sick/vacation leave quotas** in lieu of no pay on these remote/no-work days.Any days missed due to inclement weather will be made up strictly based on school system need.

FULTON COUNTY BOARD OF EDUCATION
TEACHER SUPPORT (210 DAY) SALARY SCHEDULE - BEHAVIORAL PROGRAMS
2023-2024 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL
0	$2,892	$69,411	$3,150	$75,610	$3,386	$81,272	$3,597	$86,335
1	$2,892	$69,411	$3,150	$75,610	$3,386	$81,272	$3,597	$86,335
2	$2,892	$69,411	$3,150	$75,610	$3,386	$81,272	$3,597	$86,335
3	$2,892	$69,411	$3,150	$75,610	$3,386	$81,272	$3,597	$86,335
4	$2,892	$69,411	$3,150	$75,610	$3,386	$81,272	$3,597	$86,335
5	$2,971	$71,308	$3,237	$77,686	$3,478	$83,482	$3,696	$88,710
6	$2,971	$71,308	$3,237	$77,686	$3,478	$83,482	$3,696	$88,710
7	$3,096	$74,310	$3,374	$80,973	$3,628	$87,067	$3,859	$92,609
8	$3,096	$74,310	$3,374	$80,973	$3,628	$87,067	$3,913	$93,924
9	$3,131	$75,146	$3,414	$81,943	$3,671	$88,113	$4,014	$96,344
10	$3,167	$75,998	$3,454	$82,900	$3,714	$89,143	$4,170	$100,078
11	$3,240	$77,761	$3,534	$84,812	$3,803	$91,279	$4,278	$102,662
12	$3,315	$79,553	$3,617	$86,814	$3,894	$93,445	$4,278	$102,662
13	$3,393	$81,421	$3,704	$88,904	$3,988	$95,702	$4,389	$105,336
14	$3,471	$83,302	$3,791	$90,981	$4,083	$98,001	$4,389	$105,336
15	$3,554	$85,289	$3,882	$93,162	$4,182	$100,361	$4,504	$108,100
16	$3,572	$85,723	$3,902	$93,655	$4,204	$100,885	$4,543	$109,036
17	$3,655	$87,724	$3,996	$95,911	$4,306	$103,349	$4,589	$110,131
18	$3,743	$89,830	$4,092	$98,211	$4,411	$105,874	$4,701	$112,835
19	$3,832	$91,967	$4,192	$100,601	$4,519	$108,458	$4,817	$115,613
20	$3,923	$94,163	$4,293	$103,035	$4,630	$111,117	$4,937	$118,482
21	$4,017	$96,418	$4,398	$105,546	$4,744	$113,865	$5,059	$121,410
22	$4,017	$96,418	$4,398	$105,546	$4,744	$113,865	$5,059	$121,410
23	$4,017	$96,418	$4,398	$105,546	$4,744	$113,865	$5,059	$121,410
24	$4,067	$97,613	$4,454	$106,889	$4,808	$115,389	$5,128	$123,067
25	$4,067	$97,613	$4,454	$106,889	$4,808	$115,389	$5,128	$123,067
26	$4,166	$99,973	$4,564	$109,534	$4,927	$118,257	$5,256	$126,145
27+	$4,267	$102,408	$4,676	$112,223	$5,050	$121,200	$5,387	$129,296

"No Work" Days

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, employee training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, school police officer, clinic assistant, food service worker, production chef, etc.) will default to non-work days. In such cases, **employees will be allowed to use up to ten (10) days of their established sick/vacation leave quotas** in lieu of no pay on these remote/no-work days.Any days missed due to inclement weather will be made up strictly based on school system need.

2023-24
School Nutrition
Salary Schedule

Which includes the following Board approved documents:

Food Service Worker Schedule
Production Chef Schedule

Fulton County Board of Education
2023-2024
School Nutrition Program Salary Schedule

Number of Work Days: 180

Food Service Worker (Regular)

Hrs/Day	Step	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	Base Hrly	*$ 17.67*	*$ 18.16*	*$ 18.67*	*$ 19.19*	*$ 19.74*	*$ 20.28*	*$ 20.85*	*$ 21.43*	*$ 22.04*	*$ 22.65*	*$ 23.28*	*$ 23.94*	*$ 24.61*	*$ 25.30*	*$ 26.01*	*$ 26.74*	*$ 27.49*	*$ 28.26*	*$ 29.04*	*$ 29.86*	*$ 30.69*	*$ 31.55*	*$ 32.43*
4.0	*Annual*	$ 12,861	$ 13,220	$ 13,595	$ 13,970	$ 14,368	$ 14,766	$ 15,179	$ 15,601	$ 16,046	$ 16,490	$ 16,951	$ 17,427	$ 17,919	$ 18,418	$ 18,933	$ 19,464	$ 20,010	$ 20,572	$ 21,142	$ 21,735	$ 22,344	$ 22,968	$ 23,608
	Period	$ 535.90	$ 550.85	$ 566.46	$ 582.07	$ 598.66	$ 615.24	$ 632.47	$ 650.03	$ 668.57	$ 687.10	$ 706.29	$ 726.13	$ 746.61	$ 767.42	$ 788.89	$ 811.00	$ 833.76	$ 857.17	$ 880.91	$ 905.62	$ 930.99	$ 957.00	$ 983.67
4.5	*Annual*	$ 14,469	$ 14,873	$ 15,294	$ 15,716	$ 16,164	$ 16,611	$ 17,077	$ 17,551	$ 18,051	$ 18,552	$ 19,070	$ 19,605	$ 20,159	$ 20,720	$ 21,300	$ 21,897	$ 22,512	$ 23,144	$ 23,785	$ 24,452	$ 25,137	$ 25,839	$ 26,559
	Period	$ 602.88	$ 619.71	$ 637.27	$ 654.83	$ 673.49	$ 692.14	$ 711.53	$ 731.29	$ 752.14	$ 772.99	$ 794.58	$ 816.89	$ 839.94	$ 863.35	$ 887.50	$ 912.37	$ 937.98	$ 964.32	$ 991.02	$ 1,018.83	$ 1,047.36	$ 1,076.63	$ 1,106.63
5.0	*Annual*	$ 16,077	$ 16,526	$ 16,994	$ 17,462	$ 17,960	$ 18,457	$ 18,974	$ 19,501	$ 20,057	$ 20,613	$ 21,189	$ 21,784	$ 22,398	$ 23,023	$ 23,667	$ 24,330	$ 25,013	$ 25,715	$ 26,427	$ 27,169	$ 27,930	$ 28,710	$ 29,510
	Period	$ 669.87	$ 688.57	$ 708.08	$ 727.59	$ 748.32	$ 769.05	$ 790.59	$ 812.54	$ 835.71	$ 858.88	$ 882.86	$ 907.66	$ 933.26	$ 959.28	$ 986.11	$ 1,013.75	$ 1,042.20	$ 1,071.47	$ 1,101.14	$ 1,132.03	$ 1,163.74	$ 1,196.25	$ 1,229.58
5.5	*Annual*	$ 17,685	$ 18,178	$ 18,693	$ 19,208	$ 19,756	$ 20,303	$ 20,872	$ 21,451	$ 22,063	$ 22,674	$ 23,308	$ 23,962	$ 24,638	$ 25,325	$ 26,033	$ 26,763	$ 27,514	$ 28,287	$ 29,070	$ 29,886	$ 30,723	$ 31,581	$ 32,461
	Period	$ 736.86	$ 757.42	$ 778.89	$ 800.35	$ 823.15	$ 845.95	$ 869.65	$ 893.80	$ 919.28	$ 944.77	$ 971.15	$ 998.42	$ 1,026.59	$ 1,055.21	$ 1,084.72	$ 1,115.12	$ 1,146.42	$ 1,178.61	$ 1,211.25	$ 1,245.23	$ 1,280.11	$ 1,315.88	$ 1,352.54
6.0	*Annual*	$ 19,292	$ 19,831	$ 20,393	$ 20,955	$ 21,552	$ 22,149	$ 22,769	$ 23,401	$ 24,068	$ 24,736	$ 25,426	$ 26,141	$ 26,878	$ 27,627	$ 28,400	$ 29,196	$ 30,015	$ 30,858	$ 31,713	$ 32,602	$ 33,516	$ 34,452	$ 35,412
	Period	$ 803.84	$ 826.28	$ 849.69	$ 873.11	$ 897.98	$ 922.86	$ 948.71	$ 975.05	$ 1,002.85	$ 1,030.66	$ 1,059.43	$ 1,089.19	$ 1,119.92	$ 1,151.14	$ 1,183.33	$ 1,216.50	$ 1,250.64	$ 1,285.76	$ 1,321.37	$ 1,358.44	$ 1,396.48	$ 1,435.50	$ 1,475.50
6.5	*Annual*	$ 20,900	$ 21,483	$ 22,092	$ 22,701	$ 23,348	$ 23,994	$ 24,666	$ 25,351	$ 26,074	$ 26,797	$ 27,545	$ 28,319	$ 29,118	$ 29,930	$ 30,767	$ 31,629	$ 32,517	$ 33,430	$ 34,356	$ 35,319	$ 36,309	$ 37,323	$ 38,363
	Period	$ 870.83	$ 895.14	$ 920.50	$ 945.87	$ 972.81	$ 999.76	$ 1,027.77	$ 1,056.30	$ 1,086.42	$ 1,116.54	$ 1,147.72	$ 1,179.95	$ 1,213.24	$ 1,247.06	$ 1,281.94	$ 1,317.87	$ 1,354.86	$ 1,392.91	$ 1,431.48	$ 1,471.64	$ 1,512.86	$ 1,555.13	$ 1,598.46
7.0	*Annual*	$ 22,508	$ 23,136	$ 23,791	$ 24,447	$ 25,144	$ 25,840	$ 26,564	$ 27,301	$ 28,080	$ 28,858	$ 29,664	$ 30,497	$ 31,358	$ 32,232	$ 33,133	$ 34,062	$ 35,018	$ 36,001	$ 36,998	$ 38,036	$ 39,102	$ 40,194	$ 41,314
	Period	$ 937.82	$ 963.99	$ 991.31	$ 1,018.62	$ 1,047.65	$ 1,076.67	$ 1,106.83	$ 1,137.56	$ 1,170.00	$ 1,202.43	$ 1,236.01	$ 1,270.72	$ 1,306.57	$ 1,342.99	$ 1,380.55	$ 1,419.25	$ 1,459.08	$ 1,500.05	$ 1,541.59	$ 1,584.84	$ 1,629.23	$ 1,674.76	$ 1,721.42
7.5	*Annual*	$ 24,115	$ 24,788	$ 25,491	$ 26,193	$ 26,939	$ 27,686	$ 28,461	$ 29,252	$ 30,086	$ 30,920	$ 31,783	$ 32,676	$ 33,598	$ 34,534	$ 35,500	$ 36,495	$ 37,519	$ 38,573	$ 39,641	$ 40,753	$ 41,894	$ 43,065	$ 44,265
	Period	$ 1,004.80	$ 1,032.85	$ 1,062.12	$ 1,091.38	$ 1,122.48	$ 1,153.57	$ 1,185.89	$ 1,218.81	$ 1,253.57	$ 1,288.32	$ 1,324.29	$ 1,361.49	$ 1,399.90	$ 1,438.92	$ 1,479.16	$ 1,520.62	$ 1,563.30	$ 1,607.20	$ 1,651.71	$ 1,698.05	$ 1,745.60	$ 1,794.38	$ 1,844.38
8.0	*Annual*	$ 25,723	$ 26,441	$ 27,190	$ 27,939	$ 28,735	$ 29,531	$ 30,359	$ 31,202	$ 32,091	$ 32,981	$ 33,902	$ 34,854	$ 35,837	$ 36,836	$ 37,866	$ 38,928	$ 40,020	$ 41,144	$ 42,284	$ 43,470	$ 44,687	$ 45,936	$ 47,216
	Period	$ 1,071.79	$ 1,101.71	$ 1,132.93	$ 1,164.14	$ 1,197.31	$ 1,230.48	$ 1,264.95	$ 1,300.07	$ 1,337.14	$ 1,374.21	$ 1,412.58	$ 1,452.25	$ 1,493.22	$ 1,534.85	$ 1,577.77	$ 1,621.99	$ 1,667.52	$ 1,714.35	$ 1,761.82	$ 1,811.25	$ 1,861.98	$ 1,914.01	$ 1,967.34

Production Chef

Hrs/Day	Step	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	Base Hrly	*19.88*	*20.43*	*21.00*	*21.59*	*22.19*	*22.81*	*23.46*	*24.11*	*24.77*	*25.47*	*26.19*	*26.92*	*27.67*	*28.44*	*29.23*	*30.06*	*30.90*	*31.75*	*32.65*	*33.55*	*34.50*	*35.46*	*36.46*
8.0	*Annual*	$ 28,938	$ 29,750	$ 30,577	$ 31,436	$ 32,310	$ 33,215	$ 34,152	$ 35,104	$ 36,072	$ 37,086	$ 38,132	$ 39,193	$ 40,286	$ 41,410	$ 42,565	$ 43,767	$ 44,984	$ 46,233	$ 47,544	$ 48,855	$ 50,229	$ 51,633	$ 53,085
	Period	$ 1,205.77	$ 1,239.58	$ 1,274.05	$ 1,309.82	$ 1,346.24	$ 1,383.96	$ 1,422.99	$ 1,462.66	$ 1,502.98	$ 1,545.25	$ 1,588.83	$ 1,633.05	$ 1,678.58	$ 1,725.40	$ 1,773.53	$ 1,823.61	$ 1,874.33	$ 1,926.36	$ 1,980.99	$ 2,035.62	$ 2,092.85	$ 2,151.39	$ 2,211.87

NOTES:

1 Hourly (less than 4.5 hrs/day) employees will be paid on step 1 of the Food Service Worker salary scale.

2 All annualized/per pay period amounts assume full year employment. Any employee assuming a position (or change in work schedule) after the beginning of the work calendar will be pro-rated appropriately.

Food Service Managers

190 Days	Step	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	26	$ 33,828	$ 34,757	$ 35,734	$ 36,745	$ 37,771	$ 38,821	$ 39,906	$ 41,030	$ 42,171	$ 43,377	$ 44,582	$ 45,821	$ 47,108	$ 48,428	$ 49,797	$ 51,182	$ 52,616	$ 54,082	$ 55,598	$ 57,146	$ 58,759	$ 60,404	$ 62,083
	27	$ 37,657	$ 38,716	$ 39,808	$ 40,916	$ 42,057	$ 43,230	$ 44,468	$ 45,707	$ 46,978	$ 48,281	$ 49,650	$ 51,035	$ 52,469	$ 53,919	$ 55,435	$ 56,999	$ 58,596	$ 60,242	$ 61,920	$ 63,663	$ 65,440	$ 67,265	$ 69,155
	28	$ 42,138	$ 43,311	$ 44,533	$ 45,772	$ 47,059	$ 48,379	$ 49,731	$ 51,116	$ 52,550	$ 54,036	$ 55,532	$ 57,097	$ 58,694	$ 60,339	$ 62,018	$ 63,761	$ 65,537	$ 67,395	$ 69,269	$ 71,208	$ 73,196	$ 75,265	$ 77,351

District Chef

210 Days	Step	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	29	$ 61,018	$ 62,711	$ 64,476	$ 66,277	$ 68,132	$ 70,041	$ 72,022	$ 74,039	$ 76,092	$ 78,235	$ 80,414	$ 82,684	$ 84,971	$ 87,366	$ 89,798	$ 92,319	$ 94,912	$ 97,578	$ 100,297	$ 103,107	$ 105,988	$ 108,960	$ 112,004

"No Work" Days

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, employee training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, school police officer, clinic assistant, food service worker, production chef, etc.) will default to non-work days.

In such cases, **employees will be allowed to use up to ten (10) days of their established sick/vacation leave quotas** in lieu of no pay on these remote/no-work days. Any days missed due to inclement weather will be made up strictly based on school system need.

2023-24
Pre-K Employee
(Instructional Paraprofessionals And Teachers)
Salary Schedule

Which includes the following Board approved documents:

Pre-K Instructional Paraprofessionals Schedule
Pre-K Teachers Schedule

Draft: Teachers 5/1% Increase added to State Base Paras $2,000 added to State Base; Reduced FCS Supplement to maintain same hourly rate as Reg Paras

Fulton County Board of Education
2023 - 2024
PRE-K SALARY SCHEDULE

Salary information and work days listed below for Pre-K Teachers and Pre-K Paraprofessionals hired for School Year 2022-2023 are reflective of the State (DECAL) salaries for these positions.

Teacher - Certified Pre-K T-4

Total Exp Yrs	Total State Base Pay	FCS Supplement	Total Annual
0	$44,593	$6,787	$51,380
1	$44,593	$6,787	$51,380
2	$45,866	$5,514	$51,380
3	$45,866	$5,514	$51,380
4	$47,139	$4,241	$51,380
5	$47,139	$4,241	$51,380
6	$48,411	$2,968	$51,380
7	$48,411	$2,968	$51,380
8	$49,684	$1,696	$51,380
9	$49,684	$1,696	$51,380
10	$50,957	$423	$51,380
11	$50,957	$423	$51,380
12	$52,230	$0	$52,230
13	$52,230	$0	$52,230
14	$53,503	$0	$53,503
15	$53,503	$0	$53,503
16	$54,776	$0	$54,776
17	$54,776	$0	$54,776
18	$56,049	$0	$56,049
19	$56,049	$0	$56,049
20+	$57,321	$0	$57,321

Teacher - Certified Pre-K T-5*

Total Exp Yrs	Total State Base Pay	FCS Supplement	Total Annual
0	$49,538	$6,699	$56,237
1	$49,538	$6,699	$56,237
2	$50,952	$5,285	$56,237
3	$50,952	$5,285	$56,237
4	$52,366	$3,871	$56,237
5	$52,366	$3,871	$56,237
6	$53,780	$2,457	$56,237
7	$53,780	$2,457	$56,237
8	$55,194	$1,043	$56,237
9	$55,194	$1,043	$56,237
10	$56,608	$0	$56,608
11	$56,608	$0	$56,608
12	$58,022	$0	$58,022
13	$58,022	$0	$58,022
14	$59,436	$0	$59,436
15	$59,436	$0	$59,436
16	$60,850	$0	$60,850
17	$60,850	$0	$60,850
18	$62,264	$0	$62,264
19	$62,264	$0	$62,264
20+	$63,678	$0	$63,678

Note: Teachers eligible for T-5 level pay will be based on the approved State mandated credentials.

Teacher Non-Certified Pre-K

Total Exp Yrs	Total State Base Pay	FCS Supplement	Total Annual
0	$35,293	$4,564	$39,857
1	$35,293	$4,564	$39,857
2	$36,300	$3,557	$39,857
3	$36,300	$3,557	$39,857
4	$37,308	$2,549	$39,857
5	$37,308	$2,549	$39,857
6	$38,315	$1,542	$39,857
7	$38,315	$1,542	$39,857
8	$39,323	$534	$39,857
9	$39,323	$534	$39,857
10	$40,330	$0	$40,330
11	$40,330	$0	$40,330
12	$41,338	$0	$41,338
13	$41,338	$0	$41,338
14	$42,345	$0	$42,345
15	$42,345	$0	$42,345
16	$43,352	$0	$43,352
17	$43,352	$0	$43,352
18	$44,360	$0	$44,360
19	$44,360	$0	$44,360
20+	$45,367	$0	$45,367

Pre-K Paraprofessional

Work Days	Base Salary (DECAL)	FCS Local Supplement **	Total Salary
184 days	$20,884	$5,122	**$26,006**

** *The **LOCAL SUPPLEMENT** is non-entitled supplemental pa*
contingent on the employee remaining in the Pre-K teacher o
*paraprofessional position for a **total of 120 workdays*** of the
school year in which they are receiving the supplement. If th
employee leaves the aforementioned positions (voluntary/in
separation, promotion, etc.), **the FCS local supplement (paid
will be reclaimed by the district from the employee's final pa**

"No Work" Days

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, employee training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, school police officer, clinic assistant, food service worker, production chef, etc.) will default to non-work days. In such cases, **employees will be allowed to use up to ten (10) days of their** established sick/vacation leave quotas in lieu of no pay on these remote/no-work days.Any days missed due to inclement weather will be made up strictly based on school system need.

2023-24
Substitute Employee
Salary Schedule

Which includes the following Board approved documents:

Substitute Schedule

FULTON COUNTY BOARD OF EDUCATION
DAILY RATES FOR SUBSTITUTE EMPLOYEES
2023-2024 SCHOOL YEAR

SCHOOL BASED SUBSTITUTE POSITIONS		
Substitute Paraprofessional/Clinic Aide/Clerical	$100	Per Day
Substitute Teacher	$175	Per Day
Substitute Teacher - Long Term Assignment	$190	Per Day
Substitute School Resource Officer	$181	Per Day
Substitute Principal		
Elementary	$335	Per Day
Middle	$365	Per Day
High	$378	Per Day
Substitute Assistant Principal		
Elementary	$294	Per Day
Middle	$316	Per Day
High	$316	Per Day

2023-24
Supplemental
Duty Salary Schedule

Which includes the following Board approved documents:

Supplemental Position Schedule

Fulton County Board of Education 2023 - 2024
SUPPLEMENTAL DUTY SCHEDULE

SUPPLEMENTAL DUTY	GR LVL	Finance GL	Finance GL	Cost Center	Func Area	Positions Allocated	Month of Work	Month of Work	Days Assigned	Current Amount
Core Subject Contact - ESOL	E	2150	Grade/Dept	5XXX000010	2213-1210	0	Aug	May	190	$2,416
	E	2150	Grade/Dept	5XXX000010	2213-1210	0	Aug	May	190	$2,416
Device Coordinator	E	2050	Other	5XXX000010	2213-1210	1	Aug	May	190	$1,944
Equipment Comptroller	E	2050	Other	5XXX000010	2213-1210	1	Aug	May	190	$2,416
Extra Learning & Teacher (ETL)						4			190	$2,416
ETL - 504/PBIS/AVID/IB	E	2050	Other	5XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Academic Bowls (Math, Reading, Science, etc.)	E	2050	Other	5XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Art Club	E	2050	Other	5XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Chorus/Music	E	2050	Other	5XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Drama Club	E	2050	Other	5XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Robotics/Technology Club	E	2050	Other	5XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Student Government	E	2050	Other	5XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Yearbook/Journalism/News	E	2050	Other	5XXX000010	2213-1210		Aug	May	190	$2,416
ETL - School Website Sponsor	E	2050	Other	5XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Student Detention	E	2050	Other	5XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Open	E	2050	Other	5XXX000010	2213-1210		Aug	May	190	$2,416
Extra Athletics (EA)										
EA - Club Sports Sponsor	E	2050	Other	5XXX000010	2213-1210	0	Aug	May	190	$2,416
EA - Open	E	2050	Other	5XXX000010	2213-1210	0	Aug	May	190	$2,416
Grade Level/Dept. Chair-E	E									
Kindergarten	E	2150	Grade/Dept	5XXX000010	2213-1210	1	Aug	May	190	$2,416
Grade 1	E	2150	Grade/Dept	5XXX000010	2213-1210	1	Aug	May	190	$2,416
Grade 2	E	2150	Grade/Dept	5XXX000010	2213-1210	1	Aug	May	190	$2,416
Grade 3	E	2150	Grade/Dept	5XXX000010	2213-1210	1	Aug	May	190	$2,416
Grade 4	E	2150	Grade/Dept	5XXX000010	2213-1210	1	Aug	May	190	$2,416
Grade 5	E	2150	Grade/Dept	5XXX000010	2213-1210	1	Aug	May	190	$2,416
Special Ed (Cat 1-4)	E	2150	Grade/Dept	5XXX000010	2213-1210	1	Aug	May	190	$2,416
PBIS Coach	E	2150	Grade/Dept	5XXX000010	2213-1210	1	Aug	May	190	$2,416
Professional Learning Facilitator	E	2150	Grade/Dept	5XXX000010	2213-1210	1	Aug	May	190	$2,416
RTI/SST Team Chair	E	2050	Other	5XXX000010	2213-1210	1	Aug	May	190	$3,624
Textbook Inventory	E	2050	Other	5XXX000010	2213-1210	1	Aug	May	190	$1,944
Time Manager	E	2050	Other	5XXX000010	2400-9990	1	Aug	May	190	$5,000
Athletic Director	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	May	190	$5,208
Band Director	H	2050	Other	7XXX000010	2213-1210	1	Aug	May	190	$7,045
Band Assistant Director	H	2050	Other	7XXX000010	2213-1210	1	Aug	May	190	$2,516
Baseball Coach Assistant	H	2100	Coaching	7XXX000110	2100-9990	2	Jan	May	108	$3,183
Baseball Coach Head	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	May	108	$5,498
Basketball B-Team-Boys	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Mar	114	$4,051
Basketball Coach Head-Boys	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Mar	114	$7,524
Basketball Coach Jr Var-Boys	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Mar	114	$4,051
Basketball Var Assistant-Boys	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Mar	114	$4,051
Basketball B-Team-Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Mar	114	$4,051
Basketball Coach Head-Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Mar	114	$7,524
Basketball Coach Jr Var-Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Mar	114	$4,051
Basketball Var Assistant-Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Mar	114	$4,051
Business Manager	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	May	190	$2,778
Cheerleader Coach 9th Gr Basketball	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Feb	86	$2,025
Cheerleader Coach B-Team Basketball	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Feb	86	$2,025
Cheerleader Coach Head Basketball	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Mar	86	$2,894
Cheerleader Coach 9th Gr. Football	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	Nov	86	$2,025
Cheerleader Coach B-Team Football	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	Nov	86	$2,025
Cheerleader Coach Head Football	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	Dec	86	$2,894
Chorus-H	H	2050	Other	7XXX000010	2213-1210	1	Aug	May	190	$3,624
Competitive Cheerleading Sponsor	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	Nov	85	$2,894
Competitive Dance Team	H	2100	Coaching	7XXX000110	2100-9990	1			159	$2,516
Coordinator-Offensive	H	2100	Coaching	7XXX000110	2100-9990	0	Aug	Nov	135	$7,200
Coordinator-Defensive	H	2100	Coaching	7XXX000110	2100-9990	0	Aug	Nov	135	$7,200
Coordinator-Special Teams	H	2100	Coaching	7XXX000110	2100-9990	0	Aug	Nov	135	$7,200
Cross Country Coach Head-Boys	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	Nov	84	$4,341
Cross Country Coach Head-Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	Nov	84	$4,341
Cross Country Coach Assistant	H	2100	Coaching	7XXX000110	2100-9990	2	Aug	Nov	84	$2,894
Debate Sponsor	H	2050	Other	7XXX000010	2213-1210	1	Aug	Feb	159	$2,416
Device Coordinator	H	2050	Other	7XXX000010	2213-1210	1	Aug	May	190	$1,944
Drama Instructor	H	2050	Other	7XXX000010	2213-1210	1	Aug	Nov	82	$3,624
Drill/Flag Corps/Majorette/JROTC	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	May	190	$2,778
E-Sport-Fall	H	2050	Other	7XXX000110	2213-1210		Sept	Dec	72	$2,416
E-Sport-Spring	H	2050	Other	7XXX000110	2213-1210		Jan	May	72	$2,416
Equipment Comptroller	H	2050	Other	7XXX000010	2213-1210	1	Aug	May	190	$2,416
Extra Learning & Teacher (ETL)						10	Aug	May	190	$2,416
ETL - 504/PBIS/AVID/IB	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Academic Bowls (Math, Reading, Science, etc.)	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Beta Club	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Art Club	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Chorus/Music	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Debate Club	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416

Fulton County Board of Education 2023 - 2024
SUPPLEMENTAL DUTY SCHEDULE

SUPPLEMENTAL DUTY	GR LVL	Finance GL	Finance GL	Cost Center	Func Area	Positions Allocated	Month of Work	Month of Work	Days Assigned	Current Amount
ETL - 9-12 Class Sponsor	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Drama Club	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Prom/Homecoming Sponsor	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Graduation Sponsor	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Robotics/Technology Club	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Student Government	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Yearbook/Journalism/News	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
ETL - School Website Sponsor	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Student Detention	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Open	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
Extra Athletics (EA)										
EA - Assistant Athletic Director	H	2050	Other	7XXX000110	2213-1210		Aug	May	190	$2,516
EA - Club Sports Sponsor	H	2050	Other	7XXX000110	2213-1210		Aug	May	190	$2,416
EA - Open	H	2050	Other	7XXX000110	2213-1210		Aug	May	190	$2,416
Flag Football Head	H	2100	Coaching	7XXX000110	2100-9990	1	Sept	Dec	70	$2,894
Flag Football Assistant	H	2100	Coaching	7XXX000110	2100-9990	1	Sept	Dec	70	$2,025
Football Coach 9th Grade	H	2100	Coaching	7XXX000110	2100-9990	0	Aug	Nov	135	$4,252
Football Coach Assistant	H	2100	Coaching	7XXX000110	2100-9990	9	Aug	Dec	135	$6,076
Football Coach Head	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	Dec	135	$9,260
Golf Coach Head - Boys	H	2100	Coaching	7XXX000110	2100-9990	1	Feb	May	65	$2,894
Golf Coach Head - Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Feb	May	65	$2,894
Golf Coach Assistant	H	2100	Coaching	7XXX000110	2100-9990	0	Feb	May	65	$2,025
Grade Level/Dept Chair-H *	H									
Business Ed/Career	H	2150	Grade/Dept	7XXX000010	2213-1210	1	Aug	May	190	$4,451
English	H	2150	Grade/Dept	7XXX000010	2213-1210	1	Aug	May	190	$4,451
Foreign Language	H	2150	Grade/Dept	7XXX000010	2213-1210	1	Aug	May	190	$4,451
Math	H	2150	Grade/Dept	7XXX000010	2213-1210	1	Aug	May	190	$4,451
Science	H	2150	Grade/Dept	7XXX000010	2213-1210	1	Aug	May	190	$4,451
Social Studies	H	2150	Grade/Dept	7XXX000010	2213-1210	1	Aug	May	190	$4,451
Physical Education	H	2150	Grade/Dept	7XXX000010	2213-1210	1	Aug	May	190	$4,451
Special Ed (Cat 1-4)	H	2150	Grade/Dept	7XXX000010	2213-1210	1	Aug	May	190	$4,451
TAG	H	2150	Grade/Dept	7XXX000010	2213-1210	1	Aug	May	190	$4,451
Fine Arts	H	2150	Grade/Dept	7XXX000010	2213-1210	1	Aug	May	190	$4,451
ESOL	H	2150	Grade/Dept	7XXX000010	2213-1210	1	Aug	May	190	$4,451
Gymnastics Coach	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	April	75	$3,183
Gymnastics Coach Assistant	H	2100	Coaching	7XXX000110	2100-9990	0	Jan	May	75	$2,025
Head Counselor	H	2150	Grade/Dept	7XXX000010	2213-1210	1	Aug	May	190	$4,451
JROTC Extracurricular	H	2050	Other	7XXX000010	2213-1210	1	Aug	May	190	$2,416
Lacrosse Head-Boys	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	May	96	$4,341
Lacrosse Asst-Boys	H	2100	Coaching	7XXX000110	2100-9990	2	Jan	May	96	$2,894
Lacrosse Head-Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	May	96	$4,341
Lacrosse Asst-Girls	H	2100	Coaching	7XXX000110	2100-9990	2	Jan	May	96	$2,894
Orchestra/String Director-H	H	2050	Other	7XXX000010	2213-1210	1	Aug	May	190	$3,624
PBIS Coach	H	2150	Grade/Dept	7XXX000010	2213-1210	0	Aug	May	190	$2,416
Professional Learning Facilitator	H	2150	Grade/Dept	7XXX000010	2213-1210	0	Aug	May	190	$2,416
Rifle Team	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	April	229	$2,778
Soccer Coach Assistant-Boys	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	May	85	$2,894
Soccer Coach Head-Boys	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	May	85	$4,341
Soccer Coach Assistant-Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	May	85	$2,894
Soccer Coach Head-Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	May	85	$4,341
Softball Assistant Coach	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	Oct	83	$2,894
Softball Coach Head	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	Oct	83	$4,051
RTI/SST Team Chair	H	2050	Other	7XXX000010	2213-1210	1	Aug	May	190	$3,623
Swimming Coach	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Feb	102	$4,051
Swimming Coach Assistant	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Feb	102	$3,183
Tennis Coach Head-Boys	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	May	85	$2,894
Tennis Coach Head-Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	May	85	$2,894
Tennis Coach Assistant	H	2100	Coaching	7XXX000110	2100-9990	0	Jan	May	85	$2,025
Textbook Inventory	H	2050	Other	7XXX000010	2213-1210	1	Aug	May	190	$1,944
Time Manager	H	2050	Other	7XXX000010	2400-9990	1	Aug	May	190	$5,000
Track Assistant Coach-Boys	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	May	102	$2,894
Track Coach Head-Boys	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	May	102	$4,919
Track Assistant Coach-Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	May	102	$2,894
Track Coach Head-Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	May	102	$4,919
Volleyball Coach Head-Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	Oct	83	$4,051
Volleyball Coach JV-Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	Oct	83	$2,894
Weight Training-Fall	H	2100	Coaching	7XXX000110	2100-9990	0	Aug	Dec	85	$2,025
Weight Training-Spring	H	2100	Coaching	7XXX000110	2100-9990	0	Jan	May	85	$2,025
Wrestling Coach Assistant	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Feb	102	$3,762
Wrestling Coach Head	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Feb	102	$4,919
Chorus-M	M	2050	Other	6XXX000010	2213-1210	1	Aug	May	190	$3,382
Core Subject Contact	M									
Core Subject Contact - ELA	M	2150	Grade/Dept	6XXX000010	2213-1210	1	Aug	May	190	$2,416
Core Subject Contact - Math	M	2150	Grade/Dept	6XXX000010	2213-1210	1	Aug	May	190	$2,416
Core Subject Contact - Science	M	2150	Grade/Dept	6XXX000010	2213-1210	1	Aug	May	190	$2,416

Fulton County Board of Education 2023 - 2024
SUPPLEMENTAL DUTY SCHEDULE

SUPPLEMENTAL DUTY	GR LVL	Finance GL	Finance GL	Cost Center	Func Area	Positions Allocated	Month of Work	Month of Work	Days Assigned	Current Amount
Core Subject Contact - Social Science	M	2150	Grade/Dept	6XXX000010	2213-1210	1	Aug	May	190	$2,416
Core Subject Contact - ESOL	M	2150	Grade/Dept	6XXX000010	2213-1210	0	Aug	May	190	$2,416
Core Subject Contact - TAG	M	2150	Grade/Dept	6XXX000010	2213-1210	0	Aug	May	190	$2,416
Core Subject Contact - World Language	M	2150	Grade/Dept	6XXX000010	2213-1210	0	Aug	May	190	$2,416
Device Coordinator	M	2050	Other	6XXX000010	2213-1210	1	Aug	May	190	$1,944
Equipment Comptroller	M	2050	Other	6XXX000010	2213-1210	1	Aug	May	190	$2,416
Extra Learning & Teacher (ETL)						6				$2,416
ETL - 504/PBIS/AVID/IB	M	2050	Other	6XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Academic Bowls (Math, Reading, Science, etc.)	M	2050	Other	6XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Beta Club	M	2050	Other	6XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Art Club	M	2050	Other	6XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Chorus/Choir/	M	2050	Other	6XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Dance Club	M	2050	Other	6XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Debate Club	M	2050	Other	6XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Drama Club	M	2050	Other	6XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Robotics/Technology Club	M	2050	Other	6XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Student Government	M	2050	Other	6XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Yearbook/Journalism/News	M	2050	Other	6XXX000010	2213-1210		Aug	May	190	$2,416
ETL - School Website Sponsor	M	2050	Other	6XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Student Detention	M	2050	Other	6XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Open	M	2050	Other	6XXX000010	2213-1210		Aug	May	190	$2,416
Extra Athletics (EA)	M	2050	Other			0	Aug	May	190	$2,416
EA - Club Sports Sponsor	M	2050	Other	6XXX000010	2213-1210	0	Aug	May	190	$2,416
EA - Open	M	2050	Other	6XXX000010	2213-1210	0	Aug	May	190	$2,416
Grade Level/Dept Chair-M	M									
Grade 6	M	2150	Grade/Dept	6XXX000010	2213-1210	1	Aug	May	190	$2,416
Grade 7	M	2150	Grade/Dept	6XXX000010	2213-1210	1	Aug	May	190	$2,416
Grade 8	M	2150	Grade/Dept	6XXX000010	2213-1210	1	Aug	May	190	$2,416
Connections	M	2150	Grade/Dept	6XXX000010	2213-1210	1	Aug	May	190	$2,416
Physical Education	M	2150	Grade/Dept	6XXX000010	2213-1210	1	Aug	May	190	$2,416
Special Ed (Cat 1-4)	M	2150	Grade/Dept	6XXX000010	2213-1210	1	Aug	May	190	$2,416
Instrumental Director-M	M	2050	Other	6XXX000010	2213-1210	2	Aug	May	190	$3,382
Intramural/Extramural Sports										
Extramural Assistant-Soccer	M	2100	Coaching	6XXX000110	2100-9990	1	Sept	Oct	40	$1,385
Extramural Assistant-Tennis	M	2100	Coaching	6XXX000110	2100-9990	1	Sept	Oct	40	$1,385
Intramural Assistant-Fall	M	2100	Coaching	6XXX000110	2100-9990	2	Sept	Oct	40	$1,385
Extramural Assistant-Volleyball	M	2100	Coaching	6XXX000110	2100-9990	2	Dec	Jan	40	$1,385
Extramural Assistant-Gymnastics	M	2100	Coaching	6XXX000110	2100-9990	1	Dec	Jan	40	$1,385
Intramural Assistant-Winter	M	2100	Coaching	6XXX000110	2100-9990	2	Dec	Jan	40	$1,385
Extramural Assistant-Basketball	M	2100	Coaching	6XXX000110	2100-9990	2	Feb	Mar	40	$1,385
Extramural Assistant-Track	M	2100	Coaching	6XXX000110	2100-9990	2	Feb	Mar	40	$1,385
Intramural Assistant-Spring	M	2100	Coaching	6XXX000110	2100-9990	2	Feb	Mar	40	$1,385
Intramural/Extramural Leader	M	2100	Coaching	6XXX000110	2100-9990	1	Sept	April	150	$4,630
PBIS Coach	M	2150	Grade/Dept	6XXX000010	2213-1210	1	Aug	May	190	$2,416
Professional Learning Facilitator	M	2150	Grade/Dept	6XXX000010	2213-1210	1	Aug	May	190	$2,416
RTI/SST Team Chair	M	2050	Other	6XXX000010	2213-1210	1	Aug	May	190	$3,624
Textbook Inventory	M	2050	Other	6XXX000010	2213-1210	1	Aug	May	190	$1,944
Time Manager	M	2050	Other	6XXX000010	2400-9990	1	Aug	May	190	$5,000

Additional Summer Supplements	
Head Coach- Baseball, Softball, Basketball	**$1,250**
Head Coach - Football	**$2,500**
Band Director	**$1,250**

* Grade Level/Dept Chair-H - All grade level/dept chairs supervising fewer than 7 teachers above the base of 4 will be guaranteed $4,080 annually.
With the exception of 190 days, all other days worked include Saturdays

2023-24
Additional Pay Schedule

Which includes the following Board approved documents:

Additional Pay Schedule

Additional Pay Categories

Category	Additional Work Type	Uses Commitment Item	Additional Pay Type	Rate of Pay
A1	**Instruction (Enrichment)** Instructional, enrichment, remedial support provided to students, staff, or parents that support the system/school's improvement and or student achievement goals.	511096	Stipend	**$31.00 per Hour**
A2	**Student Supervision** Direct supervision of students serving a consequence for Student Code of Conduct violation via detention and/or Saturday Opportunity School (SOS).	511096	Stipend	**$31.00 per Hour**
A3	**Professional Learning (PL) Instructor** PLU or college credit bearing/endorsement courses offered district-wide/metro area and are designed, originated, or facilitated via the FCS Professional Learning department.	519902	Stipend	**$330.00 - $440.00 per PLU** *Course proposals must be pre-approved by PL for instructors to be eligible for Additional Pay*
A4	**Mentoring** Extended mentoring support/monitoring as prescribed in a developed and PD approved teacher mentoring program (TAPP, QUESTT, and New Teacher Orientation).	519902	Stipend	GATAPP **Determined by MRESA** QUESTT **$1,320.00 Year 1/$660.00 Year 2**
A5	**Employee Honorarium** Test scoring, science fair, bus referral, distinguished schools.	519901	Honorarium	**Varies depending on funding** *(not to exceed $150 in total)*
A6	**Non- Workday Training Attendance** Incentive for school-based certified staff to attend non-work day trainings (weekend/summer) curriculum/ instructional strategies course(s) that are pre-approved by Professional Learning and/or the Learning	519901	Honorarium	**$22.00 per Hour** *(not to exceed $110.00 per day)*
A7	**Athletics** The miscellaneous (non-supplemented) work that supports general athletic events (e.g. gate workers). **Activity & Field Trip Drivers** The miscellaneous (non-supplemented) work that supports general athletic events specifically related to activity bus drivers. This category also extends to non-athletic activities (e.g. field trips) where a staff member may drive a bus with students. In both cases, eligible activity bus drivers must hold a CDL and garner annual certificate via the Transportation department. Substitute Teachers are **NOT** eligible to drive a bus, either for an athletic or non-athletic event.	519902	Stipend	**High School** Gate Workers - **$31.00 per Hour** **Middle School Extramural** Soccer (Lining fields) - **$31.00 per Hour** Volleyball - **$14.00 per Match** Basketball (Score & Clockkeeper) - **$14.00 per Game** **Total Compensation based on Length of Trip** 0 - 1:00 **$50.00** 1:01 - 1:30 **$65.00** 1:31 - 2:00 **$81.00** 2:01 - 2:30 **$96.00** 2:31 - 3:00 **$110.00** *These amounts are Per Round Trip (except as noted below)* *On an overnight trip, the driver will earn **$110.00 per day*** ***Athletics** - Must complete Activity Bus Driver Payment Form* ***Non-Athletics** - Must complete Additional Pay Request Form using school's Cost Center data (NOT Athletics)*
A8	**Curriculum Development** Qualified personnel writing and revising curriculum resources for school/ district use, including curriculum maps, proficiency scales, pacing guides, unit plans, lesson plans, and digital learning objects. Also includes the development and revisions of assessment resources including item writing, item vetting, and assessment quality control. This includes all assessments used in Fulton's Balanced Assessment program Final product must be approved by the Curriculum Department/Learning Community Expert.	519902	Stipend	**Curriculum Development** **$825** per 4-week Unit; **$825** per 9-Week/**$1,650** per End-of-Semester Assessment **Curriculum Revisions** **$413** per 4-Week Unit: **$413** per 9-Week/**$852** per End-of- Semester Assessment - or - **$31** per hour with a **per project maximum of 40 total hours** beyond a teacher's regular/contacted work day.
A9	**Facility Use Agreement** Via a facility use agreement where a lessee must garner the services of a FCS employee in order to access/secure building or use district audio/sound equipment. Stipend/OT pay amount is paid by the lessee to the district. For custodians in this category the additional time is entered into ATLAS Time, not paid via additional pay process.	519903	Stipend	Teachers - **$31.00 per Hour** Custodians - ***Any time worked by a Custodian should be entered into Employee Express which will calculate the appropriate rate of pay, incl. Overtime, for that employee.***

Additional Pay Categories (continued)

Category	Additional Work Type	Uses Commitment Item	Additional Pay Type	Rate of Pay
A10	**Student Psychological/Special Education Evaluations - (Summer)** Provides psychological and/or special education evaluations for student referrals made during the summer months.	519902	Stipend	**Up to $495 per Student Evaluations** (Variant depends on the type and scope of evaluation as determined by the Psychological Service/Special Education departments. Total not to exceed $495)
A11	**Summer Support - Assistant Principals/Counselors/CST's** **School Tech Specialist/School Resource Officer** Provides administrative support at the schools when principals are on vacation or for scheduling and student registration during the **Summer only**. This does **not** apply to Summer School. **Summer Support – HS Head Coaches/ Band Directors** Provides program support/work during the summer only. This time would apply to, but is not limited to, care of athletic fields, conducting open gyms, and working with student athletes in the weight room, summer band program practice/extra support, etc.	Various	Stipend	Assistant Prin: **$314/Day (ES)** **$337/Day(MS&HS)** Counselors: **$277/Day** CST's (ES): **$247/Day** Sch Tech: **$28.00/Hour** Sch Resource Off: **$28.00/Hour** *(Based on an 8-hour day)* Head Football Coach: **$2,500** Band Director, or Head Baseball, Softball or Basketball Coach: **$1,250** Professional Assistant II -190 Day Non-exempt – those working as backup/support during the summer will enter as normal their hours into SAP (80hrs Max per person) Maximum of ten (10) days per Summer per Person

2023-24
Summer School Schedule

Which includes the following Board approved documents:

Summer School Schedule

SUMMER SCHOOL COMPENSATION

The following rates apply only to work directly related to the official operation of the district's *Summer School Program (including SPED Extended Year).* All other summer work is to be paid per the rates outlined in the ADDITIONAL PAY guidelines.

Summer School Personnel – qualified employees working beyond the annual contract/work calendar providing day to day instruction, grading, and support to students registered in the FCS summer program for course recovery and/or Extended Year for special needs students.

Position	Rate of Pay 2023
Elementary School Summer School Principal (AP)	$1000 (Flat Stipend) + *$378 per day (off contract)*
Middle School Summer School Principal (AP)	$1000 (Flat Stipend) + *$406 per day (off contract)*
High School Summer School Principal (AP)	$1000 (Flat Stipend) + *$406 per day (off contract)*
Teacher**	$45 per hour
Media Specialist	$45 per hour
MS Counselor	$500 (Flat Stipend) + *$45 per hour (off contract)*
HS Counselor	$500 (Flat Stipend) + *$45 per hour (off contract)*
Social Worker	$45 per hour
Occupational Therapists, Physical Therapists	$45 per hour
(SEC) Instructional Support Teacher & Behavior Interventionist	$45 per hour
School Resource Officer	$35 per hour (off contract)
School Technology Specialist	$35 per hour
School Data Clerk	Regular Hourly Rate of Pay
Paraprofessional (SEC/Extended Year)	Regular Hourly Rate of Pay
Professional Assistant	Regular Hourly Rate of Pay
Clinic Aide	Regular Hourly Rate of Pay
Cluster Nurse/Special Education Nurse	Regular Hourly Rate of Pay

Credentialed and qualified staff in the positions of Curriculum Support Teacher (CST) and Administrative Assistant (AA) will be allowed summer school session only and paid at the summer school teacher rate.

IMPORTANT NOTICE: *The above rates are strictly for SUMMER SCHOOL. Work related to other summer tasks, projects, or programs are to be compensated per the ADDITIONAL PAY GUIDELINES. Do not quote or attempt to pay personnel per the SUMMER SCHOOL rates, such will not be honored or processed by the payroll department.*

Updated (January 2023)

Georgia State Department Of Education

1/6/2023

Earnings Sheet for FY 2023

School System: 660 - Fulton County

FY23 Initial(Amendment #3)

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF $2,897.28

	<----------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	5,001	31,546,164	390,835	31,936,999	11,696,210	20,240,789	333.40		11.11	4.55
Kindergarten Early Intr Pgm	293	2,401,271	22,899	2,424,170	887,798	1,536,372	26.64		0.65	0.27
Primary Grade(1-3) Pgm	15,756	79,546,313	1,353,426	80,899,739	29,627,717	51,272,022	926.82	45.67	35.01	14.32
Primary Grd Early Intrv(1-3) Pgm	1,270	9,583,158	109,079	9,692,237	3,549,565	6,142,672	115.45	3.68	2.82	1.15
Upper Elementary Grd(4-5) Pgm	10,658	41,073,941	750,539	41,824,480	15,317,279	26,507,201	463.39	30.89	23.68	9.69
UppElem Grd Early Intrv(4-5)	845	6,379,548	59,526	6,439,074	2,358,167	4,080,907	76.82	2.45	1.88	0.77
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00
Middle School(6-8) Pgm	15,897	69,337,813	1,119,467	70,457,280	25,803,400	44,653,880	794.85	46.08	35.33	14.45
High School Gen Educ(9-12)	20,808	75,495,633	2,363,777	77,859,410	28,514,264	49,345,146	904.70		46.24	18.92
CTAE(9-12) PGM	3,252	13,448,811	1,067,198	14,516,009	5,316,163	9,199,846	162.60		7.23	2.96
Students with Disab Cat I	1,519	14,887,365	378,082	15,265,447	5,590,628	9,674,819	189.87			1.38
Students with Disab Cat II	284	3,425,888	37,347	3,463,235	1,268,332	2,194,903	43.69			0.26
Students with Disab Cat III	3,111	48,663,307	635,262	49,298,569	18,054,496	31,244,073	622.20			2.83
Students with Disab Cat IV	400	10,405,071	168,897	10,573,968	3,872,479	6,701,489	133.33			0.36
Students with Disab Cat V	287	2,813,438	121,235	2,934,673	1,074,758	1,859,915	35.87			0.26
Gifted Student Category VI	6,207	40,712,726	626,324	41,339,050	15,139,501	26,199,549	517.25			5.64
Remedial Education Pgm	1,630	8,856,803	93,626	8,950,429	3,277,894	5,672,535	108.67		3.62	1.48
Alternate Education Pgm	1,001	5,439,055	70,489	5,509,544	2,017,747	3,491,797	66.73		2.22	0.91
Eng.Spkrs.of Other Lang.(ESOL)	1,334	15,161,885	76,625	15,238,510	5,580,763	9,657,747	190.57		2.96	1.21
Spec Ed. Itinerant				131,740	48,247	83,493				
Spec Ed. Supplemental Speech				32,157	11,777	20,380				
TOTAL DIRECT INSTRUC.	89,553	479,178,190	9,444,633	488,786,720	179,007,185	309,779,535	5,712.85	128.77	172.75	81.41
INDIRECT COST										
Cent. Admin		10,894,948	0	10,894,948	3,990,031	6,904,917				
School Admin		24,573,439	621,152	25,194,591	9,226,954	15,967,637				
Facility M & O			26,686,768	26,686,768	9,773,431	16,913,337				
Sub Total (INDIRECT COST)		35,468,387	27,307,920	62,776,307	22,990,416	39,785,891				
MEDIA CENTER PGM.		11,697,467	1,243,906	12,941,373	4,739,488	8,201,885				
20 DAYS ADDITIONAL INSTRUCTION		3,937,043		3,937,043	1,441,854	2,495,189				
STAFF & PROFESSIONAL DEV				2,273,482	832,612	1,440,870				
PRINCIPAL STAFF & PROF. DEV				38,371	14,053	24,318				
MIDTERM HOLD HARMLESS										
Amended Formula Adjustment						0				
Charter System Adjustment				4,500,000		4,500,000				
QBE FORMULA EARNINGS		530,281,087	37,996,459	575,253,296	209,025,608	366,227,688	5,712.85	128.77	172.75	81.41
CATEGORICAL GRANTS										
Pupil Transportation Pgm (Includes 324 Drivers and bus replacement funds of 0)				5,535,777		5,535,777				
Sparsity - Regular				0		0				
Nursing Services				1,995,810		1,995,810				
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				582,784,883		373,759,275				
Education Equalization Funding Grant				0		0				
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				582,784,883		373,759,275				
Charter Commission Admin - State						0				
Military Counselors						0				
Local Charter Supplement						563,938				
State Commission Charter Supplement				0		0				
TOTAL FUNDING ON THIS ALLOTMENT SHEET				582,784,883		374,323,213				

Earned Positions									
Supt.	Asst Supt	Prin.	Asst Prin.	Secty.	Accnt.	VT/SW	Psych.	Sp Ed Ldr	Media Center
1.00	6.00			1.00	1.00	36.19	36.19	59.04	
		110.00	146.34	175.50					
1.00	6.00	110.00	146.34	176.50	1.00	36.19	36.19	59.04	
									150.72
1.00	6.00	110.00	146.34	176.50	1.00	36.19	36.19	59.04	150.72

NOTES

1. Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated, subject to each district's approved flexibility contract.
2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PM/PM) of $945.00, for an annual funding amount of $11,340 in QBE under appropriation in FY 2022 (HB 911).
3.Teacher Retirement is funded at 19.98% in QBE in FY 2022 (HB 911).

Total T&E **205,703,464** includes T&E 135,327,424 and HI 70,376,040

WEIGHTS FOR FTE FUNDING FORMULA

FY 2023

FY23 Initial

5.39% Salary
19.98% Retirement
0% Health
System Size = 3300

CATEGORY	Kindergarten PGM			Kindergarten Early Intervention PGM			Primary Grades (1-3) PGM			Primary Grades Early Intervention (1-3) PGM			Upper Elementary Grades (4-5) PGM		
TEACHER STUDENT RATIO			15			11			17			11			23
WEIGHT			1.6773			2.0753			1.2970			1.8237			1.0397
DIRECT INSTR. COST:															
Teacher		64.7721%	$3,147.64		71.3872%	$4,292.24		73.9088%	$2,777.33		81.2327%	$4,292.24		68.1449%	$2,052.81
Aides/Parapro	1:18	17.9924%	$874.35	1:18	14.5419%	$874.35									
Subject Specialists							1:345	3.6418%	$136.85	1:345	2.5900%	$136.85	1:345	4.5429%	$136.85
Counselors	1:450	2.1523%	$104.59	1:450	1.7395%	$104.59	1:450	2.7833%	$104.59	1:450	1.9794%	$104.59	1:450	3.4720%	$104.59
Tech. Specialist	1:1100	0.8805%	$42.79	1:1100	0.7117%	$42.79	1:1100	1.1387%	$42.79	1:1100	0.8098%	$42.79	1:1100	1.4205%	$42.79
OPERATIONS COST		1.6082%	$78.15		1.2998%	$78.15		2.2859%	$85.90		1.6257%	$85.90		2.3377%	$70.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3914%	$19.02	1:2475	0.3163%	$19.02	1:2475	0.5061%	$19.02	1:2475	0.3600%	$19.02	1:2475	0.6314%	$19.02
Social Worker	1:2475	0.3914%	$19.02	1:2475	0.3163%	$19.02	1:2475	0.5061%	$19.02	1:2475	0.3600%	$19.02	1:2475	0.6314%	$19.02
Spec Ed Leadership															
Operations		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00
SCHOOL ADMIN															
Asst. Principal		1.0760%	$52.29		0.8697%	$52.29		1.3915%	$52.29		0.9896%	$52.29		1.7358%	$52.29
Secretary		0.7927%	$38.52		0.6407%	$38.52		1.0251%	$38.52		0.7290%	$38.52		1.2787%	$38.52
Operations		0.1613%	$7.84		0.1304%	$7.84		0.2086%	$7.84		0.1484%	$7.84		0.2603%	$7.84
FACILITY M & O		6.1322%	$298.00		4.9562%	$298.00		7.9302%	$298.00		5.6398%	$298.00		9.8924%	$298.00
20 Days Addtnl. Instr.	1:15.70	0.6515%	$31.66	1:15.70	0.5266%	$31.66	1:15.70	0.8425%	$31.66	1:15.70	0.5992%	$31.66	1:15.70	1.0510%	$31.66
STAFF DEVELOPMENT		0.5307%	$25.79		0.5696%	$34.25		0.6405%	$24.07		0.6673%	$35.26		0.6211%	$18.71
MEDIA															
Personnel		2.1523%	$104.59		1.7395%	$104.59		2.7833%	$104.59		1.9794%	$104.59		3.4720%	$104.59
Materials		0.3150%	$15.31		0.2546%	$15.31		0.4074%	$15.31		0.2897%	$15.31		0.5082%	$15.31
TOTAL PER FTE COST		100.0000%	$4,859.56		100.0000%	$6,012.62		100.0000%	$3,757.78		100.0000%	$5,283.88		100.0000%	$3,012.42

Date: 5/17/2022

WEIGHTS FOR FTE FUNDING FORMULA

FY 2023

FY23 Initial

5.39% Salary
19.98% Retirement
0% Health
System Size = 3300

CATEGORY	Upper Elementary El Grades (4-5) PGM			Middle Grades (6-8) PGM			Middle School PGM (6-8)			***Base*** Grade 9-12			CTAE(9-12) PGM		
TEACHER STUDENT RATIO			11			23			20			23			20
WEIGHT			1.8184			1.0325			1.1396			1.0000			1.1811
DIRECT INSTR. COST:															
Teacher		81.4714%	$4,292.24		68.6205%	$2,052.81		71.4998%	$2,360.73		70.8530%	$2,052.81		68.9854%	$2,360.73
Aides/Parapro															
Subject Specialists	1:345	2.5976%	$136.85	1:345	4.5746%	$136.85	1:345	4.1448%	$136.85						
Counselors	1:450	1.9852%	$104.59	1:450	3.4962%	$104.59	1:450	3.1677%	$104.59	1:450	3.6099%	$104.59	1:450	3.0563%	$104.59
Tech. Specialist	1:1100	0.8122%	$42.79	1:1100	1.4304%	$42.79	1:1100	1.2960%	$42.79	1:1100	1.4769%	$42.79	1:1100	1.2504%	$42.79
OPERATIONS COST		1.3366%	$70.42		2.3540%	$70.42		2.1328%	$70.42		3.9209%	$113.60		9.5907%	$328.20
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3610%	$19.02	1:2475	0.6358%	$19.02	1:2475	0.5761%	$19.02	1:2475	0.6565%	$19.02	1:2475	0.5558%	$19.02
Social Worker	1:2475	0.3610%	$19.02	1:2475	0.6358%	$19.02	1:2475	0.5761%	$19.02	1:2475	0.6565%	$19.02	1:2475	0.5558%	$19.02
Spec Ed Leadership															
Operations		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00
SCHOOL ADMIN															
Asst. Principal		0.9925%	$52.29		2.5211%	$75.42		2.2843%	$75.42		3.3493%	$97.04		2.8357%	$97.04
Secretary		0.7312%	$38.52		0.9286%	$27.78		0.8414%	$27.78		1.1307%	$32.76		0.9573%	$32.76
Operations		0.1488%	$7.84		0.2026%	$6.06		0.1835%	$6.06		0.2354%	$6.82		0.1993%	$6.82
FACILITY M & O		5.6564%	$298.00		9.9614%	$298.00		9.0256%	$298.00		10.2855%	$298.00		8.7082%	$298.00
20 Days Addtnl. Instr.	1:15.70	0.6009%	$31.66	1:15.70	1.0583%	$31.66	1:15.70	0.9589%	$31.66	1:15.70	1.0927%	$31.66	1:15.70	0.9252%	$31.66
STAFF DEVELOPMENT		0.6693%	$35.26		0.6241%	$18.67		0.6342%	$20.94		0.6082%	$17.62		0.5812%	$19.89
MEDIA															
Personnel		1.9852%	$104.59		2.5211%	$75.42		2.2843%	$75.42		1.6747%	$48.52		1.4179%	$48.52
Materials		0.2906%	$15.31		0.4356%	$13.03		0.3946%	$13.03		0.4497%	$13.03		0.3808%	$13.03
TOTAL PER FTE COST		100.0000%	$5,268.40		100.0000%	$2,991.54		100.0000%	$3,301.73		100.0000%	$2,897.28		100.0000%	$3,422.07

WEIGHTS FOR FTE FUNDING FORMULA

FY 2023

FY23 Initial

5.39% Salary
19.98% Retirement
0% Health
System Size = 3300

CATEGORY	Spec. Ed I			Spec. Ed II			Spec. Ed III			Spec. Ed IV			Spec. Ed V		
TEACHER STUDENT RATIO			8			6.50			5			3			8
WEIGHT			2.4194			2.8524			3.6352			5.8994			2.4793
DIRECT INSTR. COST:															
Teacher		84.1951%	$5,901.83		87.8954%	$7,263.79		89.6575%	$9,442.93		92.0782%	$15,738.22		82.1619%	$5,901.83
Aides/Parapro															
Subject Specialists															
Counselors															
Tech. Specialist	1:1100	0.6104%	$42.79	1:1100	0.5178%	$42.79	1:1100	0.4063%	$42.79	1:1100	0.2503%	$42.79	1:1100	0.5957%	$42.79
OPERATIONS COST		3.5516%	$248.96		1.5894%	$131.35		1.9388%	$204.20		2.4714%	$422.42		5.8807%	$422.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.2713%	$19.02	1:2475	0.2302%	$19.02	1:2475	0.1806%	$19.02	1:2475	0.1113%	$19.02	1:2475	0.2648%	$19.02
Social Worker	1:2475	0.2713%	$19.02	1:2475	0.2302%	$19.02	1:2475	0.1806%	$19.02	1:2475	0.1113%	$19.02	1:2475	0.2648%	$19.02
Spec Ed Leadership	1:200	3.3571%	$235.32	1:200	2.8475%	$235.32	1:200	2.2343%	$235.32	1:200	1.3768%	$235.32	1:200	3.2760%	$235.32
Operations		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00
SCHOOL ADMIN															
Asst. Principal		1.0759%	$75.42		0.9126%	$75.42		0.7161%	$75.42		0.4413%	$75.42		1.0500%	$75.42
Secretary		0.3963%	$27.78		0.3362%	$27.78		0.2638%	$27.78		0.1625%	$27.78		0.3867%	$27.78
Operations		0.0865%	$6.06		0.0733%	$6.06		0.0575%	$6.06		0.0355%	$6.06		0.0844%	$6.06
FACILITY M & O		4.2512%	$298.00		3.6059%	$298.00		2.8294%	$298.00		1.7435%	$298.00		4.1486%	$298.00
20 Days Addtnl. Instr.															
STAFF DEVELOPMENT		0.6714%	$47.06		0.6913%	$57.13		0.6953%	$73.23		0.7006%	$119.74		0.6551%	$47.06
MEDIA															
Personnel		1.0759%	$75.42		0.9126%	$75.42		0.7161%	$75.42		0.4413%	$75.42		1.0500%	$75.42
Materials		0.1859%	$13.03		0.1577%	$13.03		0.1237%	$13.03		0.0762%	$13.03		0.1814%	$13.03
TOTAL PER FTE COST		100.0000%	$7,009.71		100.0000%	$8,264.13		100.0000%	$10,532.22		100.0000%	$17,092.24		100.0000%	$7,183.17

WEIGHTS FOR FTE FUNDING FORMULA

FY 2023

FY23 Initial

5.39% Salary
19.98% Retirement
0% Health
System Size = 3300

CATEGORY	Gifted			Remedial Education PGM			Alternative Education PGM			Eng. For Speakers of Other Lang.(ESOL) PGM		
TEACHER STUDENT RATIO			12			15			15			7
WEIGHT			1.6843			1.3609			1.4921			2.6007
DIRECT INSTR. COST:												
Teacher		80.6287%	$3,934.56		79.8318%	$3,147.64		72.8098%	$3,147.64		89.5141%	$6,744.95
Aides/Parapro												
Subject Specialists												
Counselors				1:450	2.6527%	$104.59	1:450	2.4193%	$104.59	1:450	1.3880%	$104.59
Tech. Specialist	1:1100	0.8769%	$42.79	1:1100	1.0853%	$42.79	1:1100	0.9898%	$42.79	1:1100	0.5679%	$42.79
OPERATIONS COST		2.0677%	$100.90		1.4568%	$57.44		1.6289%	$70.42		0.7623%	$57.44
INDIRECT INSTR. COST:												
CENTRAL ADMIN												
Psychologist	1:2475	0.3898%	$19.02	1:2475	0.4824%	$19.02	1:2475	0.4400%	$19.02	1:2475	0.2524%	$19.02
Social Worker	1:2475	0.3898%	$19.02	1:2475	0.4824%	$19.02	1:2475	0.4400%	$19.02	1:2475	0.2524%	$19.02
Spec Ed Leadership	1:200	4.8223%	$235.32									
Operations		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00
SCHOOL ADMIN												
Asst. Principal		1.5455%	$75.42		1.9128%	$75.42		10.8869%	$470.65		1.0009%	$75.42
Secretary		0.5693%	$27.78		0.7046%	$27.78		0.6426%	$27.78		0.3687%	$27.78
Operations		0.1242%	$6.06		0.1537%	$6.06		0.1402%	$6.06		0.0804%	$6.06
FACILITY M & O		6.1067%	$298.00		7.5580%	$298.00		6.8932%	$298.00		3.9548%	$298.00
20 Days Addtnl. Instr.				1:15.70	0.8030%	$31.66						
STAFF DEVELOPMENT		0.6666%	$32.53		0.6333%	$24.97		0.6634%	$28.68		0.6841%	$51.55
MEDIA												
Personnel		1.5455%	$75.42		1.9128%	$75.42		1.7446%	$75.42		1.0009%	$75.42
Materials		0.2670%	$13.03		0.3305%	$13.03		0.3014%	$13.03		0.1729%	$13.03
TOTAL PER FTE COST		100.0000%	$4,879.85		100.0000%	$3,942.84		100.0000%	$4,323.10		100.0000%	$7,535.07

WEIGHTS FOR SALARY & OPERATIONS

FY 2023

FY23 Initial

BASE INSTRUCTION SALARY				
(BASE SALARY)		$38,758.68	$37,092.60	$1,666.08
Retirement	19.98%	$7,743.98		
Health Insurance	0%	$0.00		
Medicare	1.45%	$562.00		
Sick Leave for 8 Days		$150.00		
Total Instructional Sal(10MO.)		$47,214.66		
Teacher Aides		$15,738.22		
ADMIN SALARY (10MO.) excl Sick Leave		$47,064.66		
ADMIN SALARY (12MO.) excl Sick Leave		$56,478		

CENTRAL ADMINISTRATION		
SYSTEM SIZE = 3300		
	Amount	FTES
1 Superintendent	$56,478	
1 Secretary @ $14,449 (12MO.)	$17,336	
1 Accountant @ $21,567 (10MO.)	$25,876	
2 Asst. Superintendent	$112,955	0 - 5,000
4 Asst. Superintendent	$225,910	5,001- 99,999
6 Asst. Superintendent	$338,866	10,000 +
Operations		Per FTE
Supplies	$0	
Travel	$0	
Equipment (Replacement)	$0	
Miscellaneous	$0	
Unemployment Ins & Workers Comp.	$0	
TOTAL OPERATIONS	$0	$0.00

KG, KG-EI, GR 1-3, GR 1-3-EI,GR 4-5, GR 4-5-EI		
BASE SCHOOL SIZE = 450		
	Amount	Per FTE
1/2 Assistant Principal (10MO.)	$23,532	$52.29
Secretary @ $14,449 (12MO.)	$17,336	$38.52
TOTAL SALARIES	$40,868	$90.82
Operations		
Supplies	$1,319	
Travel	$750	
Equipment (Replacement)	$880	
Miscellaneous	$580	
TOTAL OPERATIONS	$3,529	$7.84

MIDDLE GRADE & MIDDLE SCHOOL GR(6-8), SPEC-ED, GIFTED, REMEDIAL, ESOL		
BASE SCHOOL SIZE = 624		
	Amount	Per FTE
1 Asst. Principal	$47,065	$75.42
Secretary @ $14,449 (12MO.)	$17,336	$27.78
Operations		
Supplies	$1,319	
Travel	$1,000	
Equipment (Replacement)	$880	
Miscellaneous	$580	
TOTAL OPERATIONS	$3,779	$6.06

GRADES (9-12) & CTAE(9-12)		
BASE SCHOOL SIZE = 970		
	Amount	Per FTE
2 Asst. Principal (10 MO.)	$94,129	$48.52
Secretary @ $14,449 (12MO.)	$17,336	$17.87
Secretary @ $12,041 (10MO.)	$14,447	$14.89
Operations		
Supplies	$2,198	
Travel	$1,500	
Equipment (Replacement)	$1,759	
Miscellaneous	$1,162	
TOTAL OPERATIONS	$6,619	$6.82

ALTERNATIVE EDUCATION		
BASE SCHOOL SIZE = 624		
	Amount	Per FTE
1 Asst. Principal (10MO. X 1:100)	$47,065	$470.65
Secretary @ $14,449 (12MO.)	$17,336	$27.78
Operations		
Supplies	$1,319	
Travel	$1,000	
Equipment (Replacement)	$880	
Miscellaneous	$580	
TOTAL OPERATIONS	$3,779	$6.06

Date: 5/17/2022

DIRECT INSTRUCTIONAL OPERATIONAL COSTS

FY 2023 FY23 Initial

CATEGORY	KG	KG EARLY	PRIMARY GRADES(1-3)	PRIMARY GRADES	UPPER ELEMENTARY	UPPER ELEMEN. EI	(6-8)MIDDLE GRADES	(6-8)MIDDLE SCHOOL	9-12 HIGH SCHOOL	CTAE(9-12) Pgm
Consumable Materials	40.16	40.16	33.21	33.21	26.51	26.51	26.51	26.51	35.91	140.60
Instructional Materials	30.86	30.86	48.65	48.65	39.87	39.87	39.87	39.87	55.65	24.95
Travel	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	26.32
Equipment Replacement	6.20	6.20	3.11	3.11	3.11	3.11	3.11	3.11	3.11	136.33
Non Vocational Lab Equipment	0	0	0	0	0	0	0	0	18	0
TOTAL	78.15	78.15	85.90	85.90	70.42	70.42	70.42	70.42	113.60	328.20
Media Books/Periodicals	15.31	15.31	15.31	15.31	15.31	15.31	13.03	13.03	13.03	13.03

CATEGORY	REMEDIAL	ALTERNATIVE	ESOL	Spec.Ed I	Spec.Ed II	Spec.Ed III	Spec. Ed IV	Spec. Ed V	GIFTED
Consumable Materials	32	26.51	32	149.48	38.88	51.06	220.45	220.45	53.27
Instructional Materials	21.49	39.87	21.49	57.65	33.73	30.21	48.69	48.69	22.92
Travel	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93
Equipment Replacement	3.02	3.11	3.02	40.90	57.81	122	152.35	152.35	23.78
Non Vocational Lab Equipment	0	0	0	0	0	0	0	0	0
TOTAL	57.44	70.42	57.44	248.96	131.35	204.20	422.42	422.42	100.90
Media Books/Periodicals	13.03	13.03	13.03	13.03	13.03	13.03	13.03	13.03	13.03

GLOSSARY

This glossary contains definitions of terms used in the official budget book, as well as other terms as deemed necessary for common understandings concerning budget procedures for the Fulton County School System. Some of these definitions are not primarily financial accounting terms but have been included due to their significance to the budgeting process. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

ACCOUNTING SYSTEM

The method by which all activities and events affecting the accounts of administrative unit and that unit's associated programs are recorded and reported. 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.

ACCRUAL BASIS

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* **ACCRUE**, **REVENUE**, **EXPENDITURES**.

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**.

ACCRUED INTEREST

Interest accumulated between interest dates but not yet due.

ADMINISTRATION

The term referring to those activities which have, as their purpose, the general regulation, direction, and control of the affairs of a local education agency.

AD VALOREM TAXES

Taxes levied on the assessed valuation (less exemptions) of real and personal property, including automobiles.

See also **ASSESSED VALUE, TAX DIGEST**.

AMORTIZATION

The spreading out of capital expenses for intangible assets over a specific period of time (usually over the asset's useful life) for accounting and tax purposes.

APPROPRIATION

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

APPROPRIATION ACCOUNT

A budgetary account set up to record specific authorizations to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

APPROPRIATION CONTROL

The control or management of a school district's business affairs in accordance with an approved budget and with a responsibility to keep expenditures within authorized amounts.

See also **BUDGETARY CONTROL**.

AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)

An act making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for the fiscal year ending September 30, 2009, and for other purposes.

ASSESSED VALUE

A valuation set upon real estate or other property by a government as a basis for levying taxes. Forty percent of Appraised Value is used as the tax basis in Georgia.

AT PROMISE

A program which provides supplemental reading instruction to Sixth Grade students who are performing at least two years below their grade-level instruction.

AT RISK PROGRAM

An elementary school reading recovery program based on the assumption that intensive intervention during the early years of schooling is the most productive investment of resources. It provides a second chance in reading for young children who are at risk of failure in their first year of reading instruction.

AUSTERITY

Measures taken by government to reduce expenditures in an attempt to shrink a growing budget deficit.

AVERAGE DAILY ATTENDANCE (ADA)

In a given school year, the average daily attendance for a given school is the aggregate days attendance of the school divided by the number of days school was actually in session. Only days in which the pupils

were under the guidance and direction of teachers in the teaching process should be considered as days in session.

BALANCE SHEET

A summarized statement, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

BALANCED BUDGET

When the total sum of money a governmental entity collects in a year is equal to the amount it spends on personnel, non-personnel, and debt interest.

BOARD OF ASSESSORS (BOA)

The legal body established by state law to determine the fair market value of all real and personal property in the county for property tax purposes. The State of Georgia requires that property owners declare their property and its value to the Board of Assessors, which is tasked with correcting property owner returns so that all property in the Tax Digest correctly reflects its fair market value. The BOA determines the Appraised Value of property, which is then multiplied by 40% to determine the Assessed Value of property to which the Millage Rate is applied.

See also ***ASSESSED VALUE, MILLAGE RATE.***

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 maturity date, 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 which is covered by outstanding bonds of the district. This type of debt is sometimes called “Funded Debt”.

BONDS AUTHORIZED AND ISSUED

The part of the school district bond which has been legally authorized, but not issued and which can be issued and sold without further authorization.

BONDS ISSUED

Bonds sold to a holder, to whom the issuer is indebted.

BONDS PAYABLE

The face value of bonds issued for which the issuer is liable.

BUDGET

A budget is a plan of financing 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 ADJUSTMENT

An administrative procedure used to revise a budgeted amount after the Annual Budget has been adopted by the Board of Education and approved by the State Board of Education.

BUDGET CALENDAR

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

BUDGET DOCUMENT

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

BUDGET MESSAGE

The opening section of the budget book provided to the Board and public. The budget message is a general summary of the most important aspects of the proposed budget and includes the recommendations of the Superintendent.

BUDGETARY CONTROL

Budgetary Control refers to the management of the business affairs of the school district in accordance with an approved budget. Budget managers have a responsibility to keep expenditures within the authorized amounts.

See also **APPROPRIATION CONTROL**.

BUILDINGS

A fixed asset account, which reflects the acquisition value of permanent structures used to house persons and property, owned by the local education agency. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to

and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

BUSINESS AREA

A Business Area (BA) is an organizational unit of financial accounting that represents a separate area of operations or responsibilities within an organization and to which value changes recorded in Financial Accounting can be allocated.

CAPITAL ASSETS

Capital Assets are items owned by Fulton County School System such as land, buildings, equipment, and other that are used over a period of time to provide service to the organization and the organization community. Capital assets may be used to produce goods or to repair, maintain, or construct other assets.

CAPITAL BUDGET

The capital budget is a plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget.

See also ***CAPITAL PROGRAM***.

CAPITALIZATION

A process of defining the value or threshold used to determine whether an item will need to be recorded as expenditure or kept as a fixed asset.

CAPITAL OUTLAYS

Expenditures which result in the acquisition of or addition to fixed assets.

CAPITAL PROGRAM

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CAPITAL PROJECTS

Capital Projects are those that result in the acquisition or construction of land, buildings, and related improvements.

CARES ACT - COVID-19

The CARES Act provides education funding to state education agencies and local education agencies to support schools as they are dealing with the effects of the COVID-19 Pandemic.

CASH ACCOUNTING

A basis of accounting in which transactions are recorded when cash is either received or expended.

CAREER & TECHNICAL EDUCATION

Career & Technical Education programs provide FCS students opportunities to apply mathematics, science, and communication competencies in laboratory and occupational settings that develop specific technical skills applicable in broad concentration areas.

CERTIFIED TAX DIGEST

That 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.

CHART OF ACCOUNTS

A list of accounts systematically arranged, applicable to a specific concern, giving account names and numbers, if any. A chart of accounts, accompanied by descriptions of their use and of the general operation of the books of accounts, becomes a classification or manual of accounts: a leading feature of a system of accounts.

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.

CODING

A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information.

COLLECTION RATE

Collection rate is used to approximate the revenue to be collected from ad valorem taxes. This rate accounts for uncollectible taxes and tax releases made by County tax assessors.

CONNECTION TEACHER

In the middle school program, this term designates a certified teacher teaching in one of the areas other than the core courses. Connection courses include teaching areas such as Art, Health and Physical

Education, Foreign Language, Business Education, Technology, Music, and Family Resource Management.

See also **INTERDISCIPLINARY TEACHER**.

CONTINGENCY

Amount of money set aside for emergency school needs during the year.

CONTINUOUS ACHIEVEMENT

A program based on the belief that each child is different and learns in her own way and in his own time. Continuous Achievement clearly defines subject content, sets expectations for knowledge and skill levels, and provides assessments that are an important part of instruction.

CONTRACTED SERVICES

Contracted Services are a type of expenditure that includes labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

COST PER PUPIL

By dividing a monetary amount by an enrollment number, can be normalized across schools and districts in order to determine relative efficiencies. Possible measures can include budget or expenditure data for a given period of time, or a pupil unit of measure such as daily membership or daily enrollment.

COST CENTER BUDGETING

Fulton County School System uses a site-based management system known as “cost center budgeting”, aimed at empowering each local school and local activity center. Cost Center provides reasonable and appropriate flexibility to local schools, while increasing fiscal accountability.

CRITERON REFERENCED COMPETENCY TEST (CRCT)

The Criterion Referenced Competency Test is a set of assessments which measure a student’s mastery of a subject as compared to a rubric. The tests measure specific skills included in the Georgia Core Curriculum that are considered essential for continued academic progress.

DEBT

A debt is 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.

DEBT LIMIT

The debt limit is the maximum amount of gross or net debt that is legally permitted.

DEBT SERVICE

Interest and principal payments associated with the issuance of bonds.

DEBT SERVICE FUND

A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

DELINQUENT TAXES

Delinquent taxes are those that remain unpaid on or after the date on which a penalty for non-payment is attached.

DEPRECIATION

The periodic writing down of the cost of buildings, equipment, and other limited-life assets because of wear and tear from use or disuse, obsolescence, accidents, or inadequacy. Depreciation is the loss of value and assigns to a fiscal period a portion of the original cost of the Fixed Assets.

DIGEST

See Tax Digest.

DISBURSEMENTS

Disbursements are payments for goods and services.

DIVISION

A division is a major administrative component of the school system that indicates overall management responsibility for an operation or a group of related operations within a functional area.

DONATIONS (PRIVATE SOURCES)

Money received from a philanthropic foundation, private individuals, private organizations for which no repayment or special service to the contractor is expected. Separate accounts may be maintained.

ELEMENTARY SCHOOL

A school classified as elementary by state and local statutes or practices and composed of kindergarten through grade five.

EMPLOYEE BENEFITS (FRINGE)

Amount paid by the school system on behalf of employees; these amounts are not included in the gross salary but are over and above. Such payments are, in a sense, overhead payments. They are fringe benefit payments, and while not paid directly to employees, are part of the cost of salaries and benefits. Examples include: (a) group health or life insurance, (b) contribution to employee retirement, (c) Social Security, and (d) Worker's Compensation.

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.

ENCUMBRANCES

Purchase orders or contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid, as in accounts payable, or when actual liability is established or when canceled.

ENGLISH FOR SPEAKERS OF OTHER LANGUAGES (ESOL)

A program that provides English instruction for students whose first language is one other than English.

EQUIPMENT

Those moveable items used for school operation that are of a non-expendable and mechanical nature and perform a specific operation. Typewriters, projectors, computers, lathes, machinery, and vehicles, etc., are classified as equipment. (Heating and air-conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building).

ESTIMATED REVENUE

When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

EXPENDITURES

This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service.

FAIR MARKET VALUE

According to Georgia Code, Fair Market Value is the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length, bona fide sale.

FEDERAL REVENUE

Revenue provided by the federal government. Expenditures made with this revenue are identifiable as federally supported expenditures.

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 purposes.

FISCAL YEAR (FY)

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 their results of its operations. For Fulton County School System, this period is July 1 through June 30.

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 BUDGET

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

FRINGE BENEFITS

Total employers share of F.I.C.A. Taxes, hospitalization, dental, disability, worker's compensation, unemployment, and retirement contributions made on behalf of employees.

See also EMPLOYEE BENEFITS.

FULL-TIME EQUIVALENCY – EMPLOYEE (FTE)

The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with 1.0 representing one full-time position. It is derived by dividing the amount of employed time in the part-time position by the amount of employed time required in a corresponding full-time position.

FULL-TIME EQUIVALENCY – STATE FUNDING (FTE)

Local school systems in Georgia must report enrollment at least twice during the school year for funding purposes. This reporting reflects the school day being divided into six parts (periods). The student is counted six times, according to which programs he or she participates in during the day. Students may not be counted for the portion of the day that they are in the following programs or under the following conditions:

1. Study Hall
2. Non-credit courses
3. Driver's education
4. Enrichment courses as defined by QBE or the State board (generally one which does not devote a major portion of time to the competencies adopted by the State Board)
5. Courses which require completive participation in an extracurricular activity
6. Serving as a student assistant unless this activity is an approved career or vocational education work program.
7. Individual study courses which have no outline of course objectives available
8. Other courses designated by the State board.
9. The student is not enrolled in a program or not attending regularly.
10. A resident student paying tuition or fees in excess of the local cost per student.
11. A non-resident student paying tuition or fees in excess of the local cost per student.
12. A student who has not attended within 10 days of the count.

Each student is counted for each one-sixth of the school day for the eligible program in which he or she is enrolled. The resulting total, when divided by six, is known as the full-time equivalent (FTE) program

count. An average of the counts reported at three different times during the year are used in the funding formula.

See also **QUALITY BASIC EDUCATION**.

FUNCTION

Function is 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 which 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 that 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 objectivities, and to facilitate management control.

FUND BALANCE

Fund Balance refers to 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 – UNDESIGNATED

That portion of the excess funds which has no legal commitments or formal designations by the Board for future funding needs.

FUND, CAPITAL PROJECTS

The Capital Projects Fund is 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 which 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 are designated for capital outlay, i.e., for land, buildings, and equipment.

FUND, DEBT SERVICE

The fund 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 which are converted back into cash at the maturity date for use in retiring bonds.

FUND, ENTERPRISE

The used to finance and account for the acquisition, operations, and maintenance of school district facilities and services which are entirely or predominately 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 education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

FUND, INTERNAL SERVICE

A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit. Amounts expended by the fund are restored thereto either from operating earnings or by transfer from other funds so that the original fund capital is kept intact.

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.

FUND, TRUST AND AGENCY – FIDUCIARY

The fund used to account for money and property held in trust by a school system for individuals, government entities, or non-public organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the district held for a short period, and then disbursed to authorized recipients.

GENERAL OBLIGATION BONDS

Bonds issued to finance major projects with resources from tax collection to repay debt. The full faith, credit, and taxing power of the government back this type of bond.

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP)

A system of uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

GRANT

Contribution of either money or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose.

HIGH SCHOOL

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

HOUSE BILL 1187

The new Education Reform Act of 2000. HB 1187 has changed the QBE programs from 13 to 19.

See also **QUALITY BASIC EDUCATION**.

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 MATERIAL – 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.

INTERDISCIPLINARY TEACHER

In the middle school program, this term designates a certified teacher teaching one of the state-mandated core subjects: Math, Science, English language, and Social Studies.

See also **CONNECTION TEACHER**.

INTER-FUND TRANSFERS

Amounts transferred from one fund to another fund.

INTERGOVERNMENTAL REVENUES

Revenues received from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

INVOICE

An itemized statement of merchandise shipped or sent to a purchaser, consignee, etc., with the quantity, value or prices, and charges annexed.

JUNIOR RESERVE OFFICER'S TRAINING CORPS (JROTC)

A high school program designed to develop leadership skills in students and provide a future resource of officers for the military services.

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 the time of requisition.

LAPSE

A lapse is the difference between budgeted revenue and expenses and actual revenue and expenses.

LOCAL EDUCATION AGENCY

As defined by the Elementary and Secondary Education Act, a Local Education Agency is a public board of education or other public authority legally constituted within a State for either administrative control or direction of, or to perform a service function for, public elementary schools or secondary schools in a city, county, township, school district, or other political subdivision of a State, or for a combination of school districts or counties that is recognized in a State as an administrative agency for its public elementary schools or secondary schools.

LEVY

(Verb) To impose taxes or special assessments or (noun) the total of taxes or special assessments imposed by a governmental unit.

LIABILITY INSURANCE

Expenditures for insurance coverage of the school system, or its officers, against losses resulting from judgment awarded against the system. Also, recorded here are any expenditures (not judgments) made in lieu of liability insurance.

LINE-ITEM BUDGET

A detailed expense or expenditure budget generally classified by object of expenditure within each organizational unit.

LOCAL FAIR SHARE

Each local board of education is required to provide and use local funds in support of the QBE Act. A minimum of the equivalent of 5 mills must be provided. The Local Fair Share is computed by the Georgia Department of Education and identified on the allotment sheet provided to each school system following actions of the Georgia General Assembly. Local Fair Share is subtracted from the total QBE revenue entitlements in order to arrive to the net State QBE earnings.

LONG-TERM DEBT

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

LOST AND DAMAGED TEXTBOOKS

The cost of replacing lost or damaged texts, so that inventories are maintained at prescribed levels.

MAINTENANCE OF PLANT

Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

MATERIALS AND SUPPLIES

Expendable materials and operating supplies necessary to conduct school or departmental operations.

MIDDLE SCHOOL

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

MILL

A mill is equal to $1 for each $1000 of taxable property value.

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.

MODIFIED ACCRUAL BASIS

The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under this basis, revenues and other financial resources are recognized when they accrue, that is when they become both “measurable” and “available” to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred.

NO CHILD LEFT BEHIND (NCLB)

“No Child Left Behind” is the informal name for the current re-authorization of the Elementary and Secondary Education Act of 1965. This act is designed to reduce the disparity in academic achievement between advantaged and disadvantaged students. The current authorization ties year-over-year academic improvement on standardized tests to federal funds.

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.

OBJECTIVE

Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

OTHER LOCAL RECEIPTS

Included in these receipts is income from such items as compensation for property damage, tuition, rent, etc.

OPERATING BUDGET

This refers to the portion of the budget that pertains to daily operations of the school district.

PAYROLL COSTS

All costs covered under the following objects of expenditures: Certified Salaries, Classified Salaries and Employee Benefits.

See also **PERSONNEL COSTS**.

PERSONNEL *COSTS*

Personnel Costs are expenditures for salaries, fringe benefits, etc.

PER PUPIL (ALLOTMENT)

The per pupil allotment is an allotment to each school for material and supplies based on the quantity and characteristics of those pupils.

PER PUPIL (EXPENDITURE)

This refers to expenditures for a given period of time divided by a pupil unit of measure.

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

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

PERSONNEL, HEALTH

Persons in the field of physical and mental health such as physicians, psychiatrists, school nurses, dentists, dental hygienists, psychiatric, social workers, and therapists, whose services are directed primarily at individuals, although sometimes used for group activities.

PERSONNEL, INSTRUCTIONAL

Instructional Personnel are those who render services dealing directly with the instruction of pupils. Included here are teachers, paraprofessionals.

PERSONNEL, INSTRUCTIONAL STAFF

Persons who manage, direct, and supervise the district-wide instructional program, and improve the quality of instruction and the curriculum. Included here are supervisors of instruction, curriculum, research, and development, etc.

PERSONNEL, MAINTENANCE

Maintenance Personnel are those on the school payroll who are primarily engaged in the repairing and upkeep of grounds, buildings, and equipment.

PROGRAM

In budgeting, a program refers 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 program budget is one 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.

PROGRAM WEIGHTS

Since different programs vary in their cost to operate, each of the nineteen (19) QBE programs is assigned a different program weight. These weights reflect the cost of teachers, paraprofessionals, and other instructional personnel; instructional materials; facility maintenance and operation (M&O) costs; media center personnel and material costs; school and central office administration costs and staff development. See also QBE.

PROPERTY INSURANCE

Property Insurance covers expenditures for all forms of insurance covering the loss of, or damage to, property of the local education agency from fire, theft, storm, or any other cause. Also recorded here are costs for appraisals of property for insurance purposes.

PROVISO

A clause in a document imposing a qualification, condition, or restriction.

PUPIL TRANSPORTATION SERVICES

These services consist of those activities involved with the conveyance of pupils to and from school activities, as provided by State law. Pupil Transportation Services include trips between home and school or trips to school activities. This service area is applicable to both schools and school system.

PURCHASE ORDER

A purchase order is a document which 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 which may be purchased by the school system.

QUALITY BASIC EDUCATION ALLOTMENTS (QBE)

Funds are allotted by the State on the basis of "Weighted" FTE (Full-time Equivalent students) to the local school system. The following are nineteen (19) programs of allotment under Q.B.E.:

PROGRAM NAME	
1. Kindergarten (EIP)	11. Persons with disabilities: Category I
2. Grades 1 - 3 (EIP)	12. Persons with disabilities: Category II
3. Grades 4 - 5 (EIP)	13. Persons with disabilities: Category III
4. Kindergarten	14. Persons with disabilities: Category IV
5. Grades 1 – 3	15. Persons with disabilities: Category V
6. Grades 4 – 5	16. Intellectually Gifted Students: Cat VI
7. Grades 6 – 8	17. Remedial Education
8. Grades 9 – 12	18. Alternative Education
9. HS Vocational Lab	19. English for Speakers of Other Languages (ESOL)
10. Middle School Program	

QBE – MID-TERM ADJUSTMENT

Because the QBE formula is based on FTE counts which are taken primarily in the previous school year, there will be a need to adjust the total allotment as more recent counts become available. If the more recent counts result in an increase in funds needed, the State Board will request the additional funds from the General Assembly.

QBE – PROGRAM

For QBE purposes, a program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. Nineteen (19) broad program areas are defined under QBE legislation for categorical reporting.

QUALIFIED SCHOOL CONSTRUCTION BOND (QSCB)

QSCBs are a U.S. debt instrument created by Section 1521 of the American Recovery and Reinvestment Act of 2009. Section 54F of the Internal Revenue code covers QSCBs. QSCBs allow schools to borrow at

a nominal zero percent rate for the rehabilitation, repair and equipping of schools. In addition, QSCB funds can be used to purchase land on which a public school will be built. The QSCB lender receives a Federal tax credit in lieu of receiving an interest payment.

RECEIPTS, NONREVENUE

Amounts received which either incur an obligation that must be met at some future date or change the form of an asset from property to cash and, therefore, decrease the amount and value of school property. Money received from loans, sale of bonds, sale of property purchased from capital funds, and proceeds from insurance loss settlements constitute most of the non-revenue receipts.

RECEIPTS, REVENUE

Additions to assets which do not incur an obligation that must be met at some future date and do not represent exchanges of property for money.

REIMBURSEMENT

Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm, or corporation.

RENTALS

Rentals are expenditures for the lease or rental of land, buildings, and equipment for the temporary or long-range use of the local education agency.

RESERVE

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

RESERVE FOR ENCUMBRANCES

This refers to 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.

RESERVE FOR GROWTH

An amount reserved by the Board to accommodate student growth beyond projections and state compliance situations.

REVENUE

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

REVISED BUDGET

An increase or decrease to the original amount as adopted by the governing body.

ROLLBACK

A rollback is a reduction in the millage tax rate to offset any increased revenue resulting from property re-evaluation.

SALARIES

This includes expenditures for hourly, daily, and monthly salaries including overtime pay and sick pay.

See also **PAYROLL COSTS**.

SALE OF ASSETS

These are the receipts from the sale of any property, scrap materials and worn-out or obsolete equipment declared surplus to the needs of the school system.

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.

SCHOOL SITE

The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, plantings and playgrounds, and playfields.

SOURCE OF FUNDS

This dimension identifies the expenditure with the source of revenue, i.e., local, state, federal, and others.

SPECIAL EDUCATION

Consists of direct instructional activities designed to deal mainly with the following pupil exceptionalities: the physically handicapped, the emotionally and/or socially handicapped, the culturally handicapped (including compensatory education), the mentally retarded, and the mentally talented and gifted.

SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)

Authorized by the State of Georgia and then “opted-in” by local governments, a SPLOST is a 1% sales tax voted on and approved by citizenry to be used by that government.

STATE HEALTH BENEFIT PLAN

The cost of employee health insurance is determined on an annual basis by the State Personnel Board.

STEP INCREASE

A scheduled annual increase to an eligible employee’s salary based on pay grade and performance reviews. A step increase may be withheld from employees based on poor evaluations. A step increase is distinct from a salary raise which is determined for all employees by the Board.

STUDENT-ACTIVITY FUNDS

Services for public school pupils, such as entertainment, publications, clubs, band, and orchestra, that are managed or operated by the student body under the guidance and direction of an adult and are not part of the regular instructional program.

SUB OBJECT

Sub object refers to the 4-digit numbers used to identify an object of expenditure in the FCS accounts.

SUMMER SCHOOL

The name applied to the school session carried on during the period between the end of the regular school term and the beginning of the next regular school term. Tuition is charged to participants of a summer school program.

SUPPLIES

In budgeting, supplies refer to the 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.

TALENTED AND GIFTED (TAG)

A State-funded program which provides gifted students identified using State criteria with educational services in grades K-12 appropriate to their intellectual needs and in compliance with the State's rules and procedures.

TAX DIGEST

The Fulton County Tax Assessor's summary of the projected taxable value of all commercial, industrial, and residential property in the school district.

TEACHER ALLOTMENT

The teachers are allotted to each school on the basis of active enrollment. The formula used for allocations meet the provisions of the State Board of Education and accrediting standards.

TEACHER RETIREMENT SYSTEM (TRS)

The Georgia Teacher Retirement System is a cost-sharing multiple-employer public employee retirement system. The participation of all teachers and certain other designated employees is mandated by statute. The TRS is funded through a combination of employee, employer, and State contributions.

TRAINING AND EXPERIENCE

In FCS, this is a measure representing the combination levels of training, experience, and responsibility held by an employee. This measure is used to augment the base state funding levels.

TRAVEL

An object of expenditure associated with carrying staff personnel from place to place and the furnishings of accommodations incidental to travel. Also included are per diem allowances, mileage allowances for the use of privately owned vehicles, and other expenditures necessitated by travel.

UNRESERVED

When a fund is unreserved, the funds have not been designated for a specific use.

UNWEIGHTED FULL TIME EQUIVALENT (UWFTE)

The result of FTE counts without applying State-assigned program weights for State-funded programs.

VOCATIONAL PROGRAM

A program offered for the primary purpose of offering education and training in one or more semi-skilled, skilled, or technical occupations.

VOUCHER

A voucher is a document which authorizes the payment of money and usually indicates the accounts to be charged.

WEIGHTED FULL-TIME EQUIVALENT (WFTE)

The result of FTE counts times the State-assigned program weight for each of the nineteen (19) QBE programs.