

APRIL 24, 2025

FY2026 BUDGET RECOMMENDATION

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CHIEF FINANCIAL OFFICER



*F*ulton
County Schools
Where Students Come First

FCS STRATEGIC PLAN



TEAMWORK



INTEGRITY



ACCOUNTABILITY



BUDGET DEVELOPMENT 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

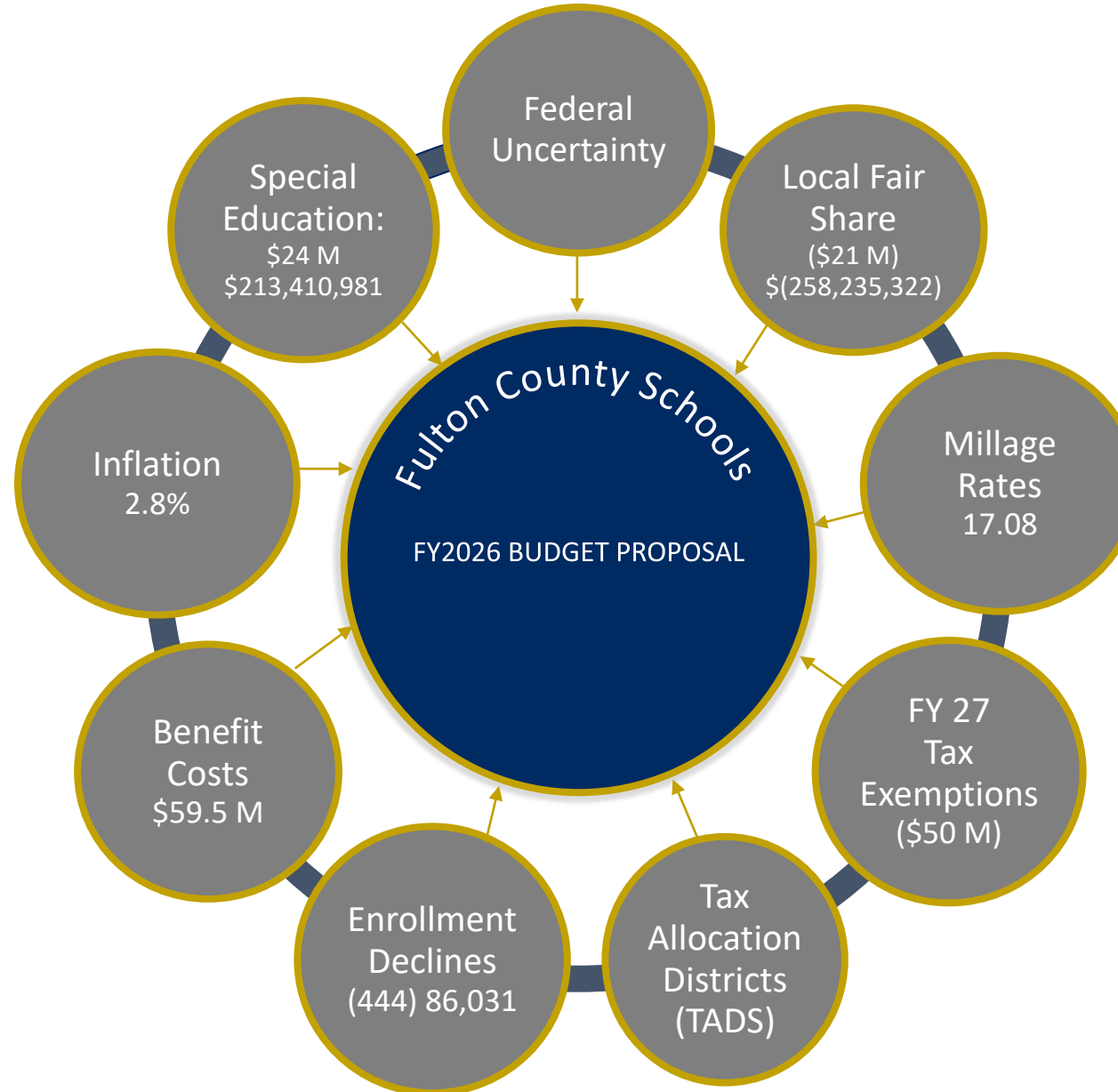
To extent possible be revenue neutral as defined by the tax rollback form

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

FY 2026 BUDGET PRESSURES



BUDGET DEVELOPMENT- FUNDS



FUND	REVENUE	EXPENDITURES	BEG. FUND BALANCE
GENERAL FUND	\$1,377,571,164	\$1,475,171,002	\$346,837,566
SPECIAL REVENUE	\$65,857,621	\$65,734,694	\$51,317
SCHOOL NUTRITION	\$53,730,800	\$59,424,077	\$19,625,833
PENSION FUND	\$45,060,637	\$43,254,106	\$565,019,036
CAPITAL PROGRAMS	\$272,483,885	\$803,515,249	\$618,822,490
STUDENT ACTIVITY	\$16,693,871	\$16,693,871	16,918,568
TOTAL	\$1,831,397,978	\$2,463,792,999	\$1,567,274,810

OTHER FUND HIGHLIGHTS



Pre-K

- Classrooms remain a total of 94 classes in 51 schools
- Increase is due to benefits and compensation

Local Pension

- Fund level increase to 95%
- General Fund contribution reduced by \$20 million

Special Education

- Moved 201.64 grant positions to the General Fund
- Maintenance of effort over \$200 million

Capital

- SPLOST funding will take longer to reach initial funding target
- Inflation has created significant cost escalation

School Nutrition

- Meal price increase
- Monitoring federal policy impact to funding

BUDGET DEVELOPMENT - FUNCTIONS



BUDGET				%	%
FUNCTION	FY 24-25 ORIGINAL BUDGET	FY 24-25 CURRENT BUDGET	FY 25-26 BUDGET REQUEST	FY 25 ORIGINAL BUDGET vs FY 26 BUDGET REQUEST	FY 25 CURRENT BUDGET vs FY 26 BUDGET REQUEST
Instruction	\$ 882,751,566	\$ 869,612,098	\$ 921,388,343	4.38%	5.95%
Pupil Services	\$ 96,025,275	\$ 102,334,070	\$ 109,112,281	13.63%	6.62%
Improvement of Instructional Services	\$ 50,316,712	\$ 70,885,388	\$ 43,451,646	-13.64%	-38.70%
Instructional Staff Training	\$ 9,487,911	\$ 11,013,534	\$ 8,639,908	-8.94%	-21.55%
Educational Media Services	\$ 20,017,509	\$ 20,083,975	\$ 14,334,027	-28.39%	-28.63%
General Administration	\$ 3,161,575	\$ 3,190,468	\$ 3,120,936	-1.29%	-2.18%
School Administration	\$ 79,550,519	\$ 84,367,574	\$ 87,177,118	9.59%	3.33%
Support Services - Business	\$ 23,061,706	\$ 28,629,973	\$ 24,157,022	4.75%	-15.62%
Maintenance and Operation	\$ 134,841,407	\$ 120,363,903	\$ 108,965,563	-19.19%	-9.47%
School Safety & Security	\$ -	\$ 25,968,528	\$ 25,508,873	0.00%	-1.77%
Student Transportation	\$ 73,823,140	\$ 77,703,521	\$ 75,325,515	2.04%	-3.06%
Support Services - Central	\$ 48,978,470	\$ 50,177,757	\$ 49,242,022	0.54%	-1.86%
Other Support Services	\$ 40,035	\$ 40,035	\$ 40,035	0.00%	0.00%
Transfers*	\$ 3,639,766	\$ 3,639,766	\$ 4,707,712	29.34%	29.34%
Total Expenditures	\$ 1,425,695,591	\$ 1,468,010,591	\$ 1,475,171,002	3.47%	0.49%

*Transfer for the Prekindergarten program

BUDGET DEVELOPMENT - OBJECT GROUP

84.56%

Personnel Services (58.07%)

- 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 (26.49%)

- Costs paid by Fulton County Schools on behalf of employees, in addition to regular salary.

Supplies & Materials (3.90%)

- Costs for supplies and materials which support the day-to-day operations of Fulton County Schools.

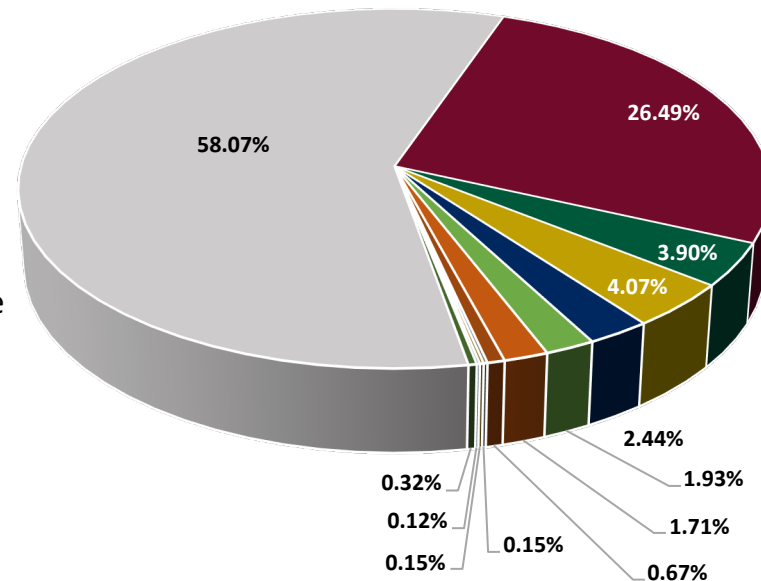
Purchased Services (4.07%)

- Costs paid for contractual services rendered by personnel who are not employed by FCS.

Professional & Technical Services (2.44%)

- Costs related to fees and software systems.

Expenditure by Type \$1,475,171,002



Utilities (1.93%)

- Costs included for basic services such as electricity, gas, and water.

Property Services (1.71%)

- Costs for grounds, equipment, and vehicle maintenance, uniforms, and other services.

Equipment & Related (.67%)

- Costs for new equipment.

Other Budgeted Items (.73%)

- Costs 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.

FY2026 COMPENSATION PLANNING

GONZALO LA CAVA Ed. D.
CHIEF HUMAN RESOURCES OFFICER



Fulton
County Schools
Where Students Come First

FCS EMPLOYEE SALARY ACTIONS

HISTORICAL REFERENCE



2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
% Increase & Step	% Increase & Step	% Increase & Step	% Increase & Step	% Increase & Step		% Increase, Step, & One-time Payment	% Increase & Midyear Step	% Increase & One-time payment	% Increase & Step
4% - 8% and Step for teachers 3% and Step for non-teaching	5% and Step for teachers 3% and Step for non-teaching	2% and Step for teachers 1% and Step for non-teaching	Step for all eligible employees 2% Midyear increase for teachers on steps (4-14)	\$2775 and midyear Step for teachers 3% and midyear Step for other school-based positions 2% and midyear Step for non-school based positions	No salary change	2% increase to all employee salary schedules \$16 minimum hourly rate \$1200/\$600 One-Time Mid-year Step Increase	3% increase to all employees and \$2,000 for certified school-based employees Midyear step and 2% increase for all eligible employees	5.1% increase to all employees which includes the \$2,000 state increase for eligible positions One-time 2% retention payment to be paid in September	4.5% increase to all employee salary schedules Step for all eligible employees

The above illustrates a consistent effort made by the FCBOE and district leadership to competitively and positively impact the earnings of all FCS employees.

FY 2026 COMPENSATION RECOMMENDATIONS



	PROPOSED	RATIONAL	FUNDING	FREQUENCY	COST (Approx.)
1	Salary/STEP increases and Benefits (2.5% to all staff)	•Continue to stay competitive in Metro ATL, ensure all staff have livable wages, loyalty, and continued service	General	Ongoing	\$42,267,063 <i>(Includes Salary/Step & Benefits)</i>
2	Summer Learning	•Enhancing competitive pay •Hiring experienced teachers •Acknowledging increased responsibilities and expectations	General	Ongoing	\$6,000,000
3	Level Up Fulton	•Continuation initiative to develop, retain and compensate district staff who complete Level Up Fulton	General	Ongoing	\$1,000,000
4	Increase Mileage Reimbursement	•Mileage reimbursement in GA has increased from .58 cents (2019) to .70 cents (2025) •19% increase since 2019 •Includes Chiefs, Deputy Chiefs, Zone Supes, & Assistant Supes	General	Ongoing	\$50,000
5	Competitive Salary Adjustments	•Ensure continued capacity to attract and retain athletic coaches	General	Ongoing	\$35,463
	SUBTOTAL				\$49,352,526 <i>*(includes Salary/Step & Benefits)</i>

FY 2026 SUPPLEMENT ADJUSTMENTS



ADDS	ELEMENTARY		MIDDLE		HIGH		COST
PBIS Coach	\$	2,416	\$	2,416	\$	2,416	227,104.00
Canvas Champion		-	\$	2,416		-	91,808.00
Student Success Skills					\$	2,416	45,904.00

REMOVES	ELEMENTARY		MIDDLE		HIGH		COST
RTI/SST Team Chair	\$	3,624	\$	3,624	\$	3,624	(340,656.00)
Device Coordinator	\$	1,944	\$	1,944	\$	1,944	(182,736.00)

ATHLETICS (Increase)	ELEMENTARY		MIDDLE		HIGH		COST
Cheerleader Coach Head Basketball						289.40	5,498.60
Cheerleader Coach Head Football						289.40	5,498.60
Football (Flag) Coach Head						231.52	4,398.88
Gymnastics Coach						286.47	5,442.93
Softball Coach Head						445.61	8,466.59
Volleyball Coach Head Girls						324.08	6,157.52

TOTAL IMPACT TO DISTRICT **(123,112.88)**

BUDGET DEVELOPMENT - DIVISIONS



CATEGORY	FY 2025 EXISTING POSITIONS	FY 2026 POSITION REQUESTS	FY 25 vs FY 26	TOTAL ONETIME	TOTAL RECURRING	TOTAL FY 2026 BUDGET	FY 2025 ORIGINAL	FY 2025 CURRENT	FY 2025 ORIGINAL vs FY 2026	FY 2025 CURRENT vs FY 2026
Schools	9,214.76	9,288.60	73.84	-	1,107,190,479	1,107,190,479	1,052,701,169	1,071,827,441	5.18%	3.30%
District Charters	420.89	413.92	(6.97)	-	54,373,011	54,373,011	51,574,714	54,084,644	5.43%	0.53%
General Services Administration	115.99	114.50	(1.49)	-	25,913,716	25,913,716	20,947,956	25,364,992	23.71%	2.16%
Communications	13.00	13.00	-	-	2,361,793	2,361,793	2,249,711	2,329,412	4.98%	1.39%
Academics	121.95	119.95	(2.00)	95,000	63,181,210	63,276,210	63,491,969	82,401,550	-0.34%	-23.21%
Financial Services	68.80	67.80	(1.00)	-	16,790,213	16,790,213	15,755,463	21,105,463	6.57%	-20.45%
Information Technology	181.00	181.00	-	-	31,510,587	31,510,587	31,231,239	31,379,378	0.89%	0.42%
Operations	1,281.70	1,276.70	(5.00)	-	151,874,199	151,874,199	146,250,130	151,479,221	3.85%	0.26%
Human Resources	61.18	61.18	-	-	13,158,601	13,158,601	13,459,323	14,053,154	-2.23%	-6.37%
Districtwide	-	-	-	-	8,722,193	8,722,193	28,033,918	13,985,338	-68.89%	-37.63%
Grand Total	11,479	11,537	57.38	95,000	1,475,076,002	1,475,171,002	1,425,695,591	1,468,010,591	3.47%	0.49%

SCHOOLS & DISTRICT CHARTERS - TRANSPORTATION - SCHOOL TECHNOLOGY SUPPORT
84.82%

DEPARTMENT SUPPORT
15.18%



GENERAL FUND - HIGHLIGHTS



School-Based FTE

Net: +66.87

Enrollment /SAG: -138.77

Special Education: +205.64

Added MTSS, Counselors,
and MS Support

Eliminated Graduation
Coaches,
and Media Paraprofessionals

Administrative FTE

Net: -9.49

No position adds

Eliminated Positions in
Operations, Academics, etc.

Overall Distribution

**General Fund Budget:
\$1,475,171,002**

School budgets: 78.74%

Personnel costs: 84.56%

Non-Personnel FY 25 vs FY 26:

Central Office: 5% ↓

Schools: 1.71% ↓

GENERAL FUND SUMMARY



REVENUE			
SOURCE	AMOUNT	PER PUPIL	% OF TOTAL
Local Revenue	897,052,202	10,427	65.12%
State Revenue	440,766,392	5,123	32.00%
Federal Revenue	1,000,000	12	0.07%
Other Revenue - Local	38,752,570	450	2.81%
Total Revenue	\$ 1,377,571,164	\$ 16,012	100.00%

FY 2026 APPROPRIATIONS			
FUNCTION	AMOUNT	PER PUPIL	% OF TOTAL
Instruction	921,388,343	10,710	62.46%
Pupil Services	109,112,281	1,268	7.40%
Improvement of Instructional Services	43,451,646	505	2.95%
Instructional Staff Training	8,639,908	100	0.59%
Educational Media Services	14,334,027	167	0.97%
General Administration	3,120,936	36	0.21%
School Administration	87,177,118	1,013	5.91%
Support Services - Business	24,157,022	281	1.64%
Maintenance and Operation	108,965,563	1,267	7.39%
School Safety & Security	25,508,873	297	1.73%
Student Transportation	75,325,515	876	5.11%
Support Services - Central	49,242,022	572	3.34%
Other Support Services	40,035	0	0.00%
Transfers*	4,707,712	-	0.32%
Total Expenditures	\$ 1,475,171,002	\$ 17,092	100.00%

* Not included in the Per Pupil calculation for general fund

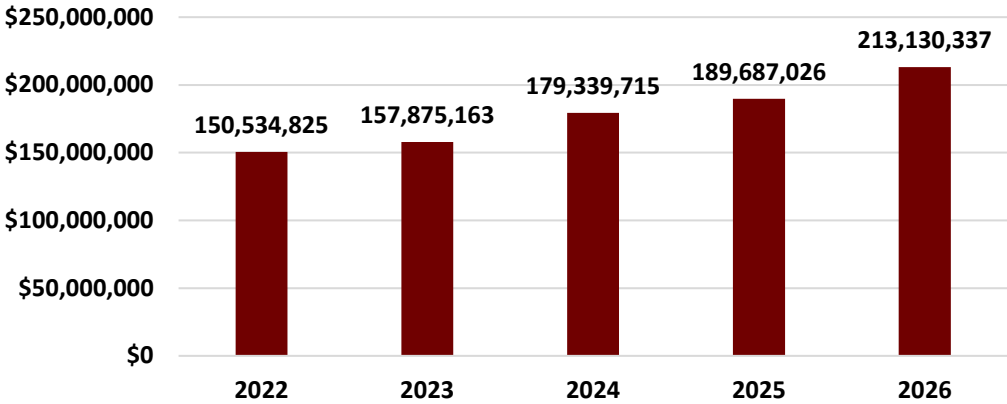
FUND BALANCE		% OF EXPENDITURES
Beginning Fund Balance	\$ 346,837,566	23.51%
Net Change in Fund Balance	\$ (97,599,838)	-6.62%
Ending Fund Balance	\$ 249,237,728	16.90%

FY2025 FUND BALANCE BREAKOUT	
Working Capital Reserve*	\$73,400,530
Catastrophic Event Reserve*	\$73,400,530
Revenue Stabilization Reserve*	\$73,400,530
Textbook Adoption	\$23,400,000
Risk Management	\$5,000,000
Unassigned	\$54,304,582
*Committed per Board Policy DIBA	

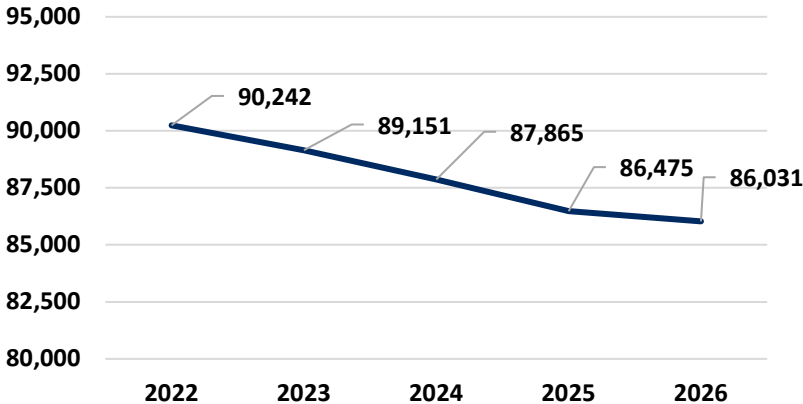
IMPACTFUL TREND DATA



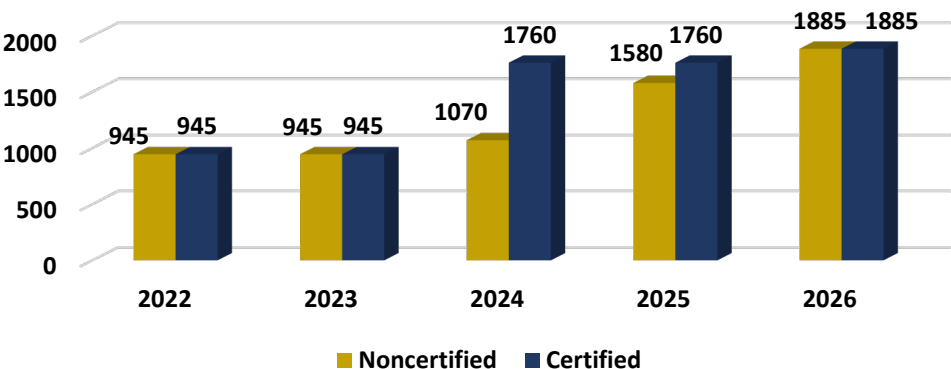
Special Education



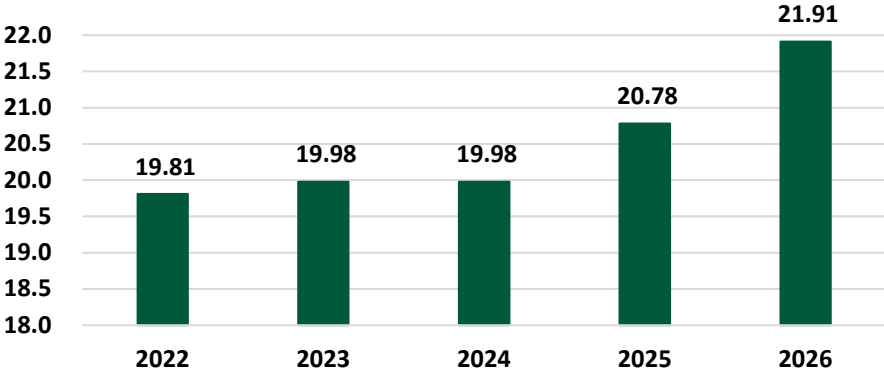
Enrollment



Health Insurance Rates
(Per Member/Per Month)



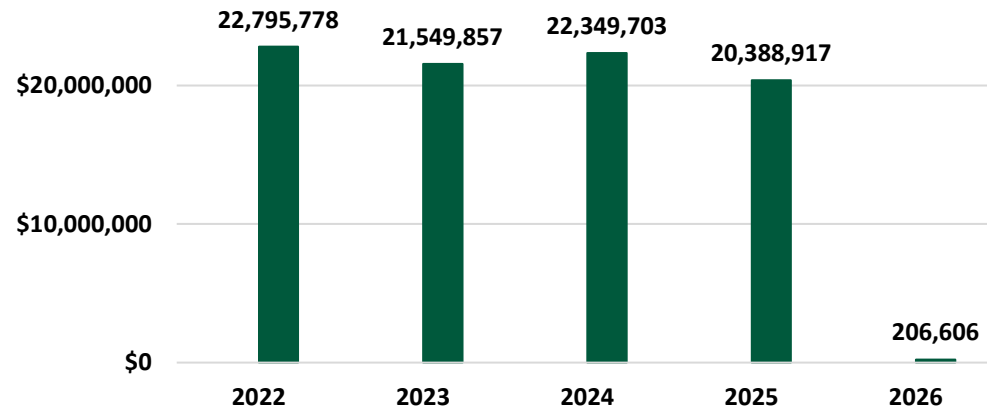
Teachers Retirement System
(TRS)



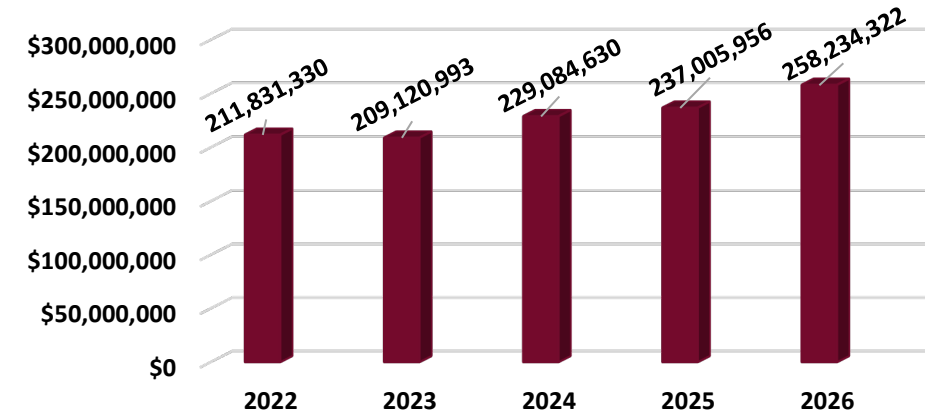
IMPACTFUL TREND DATA



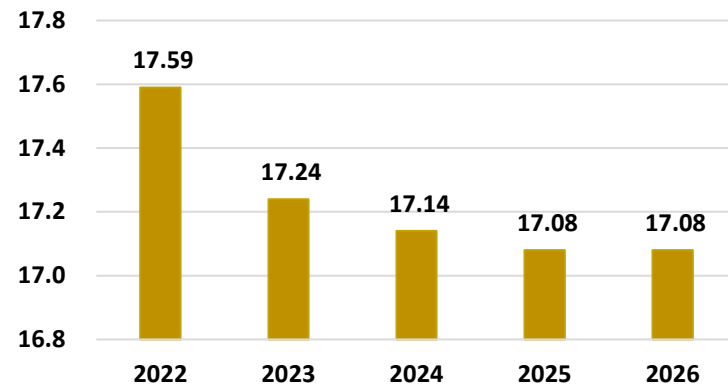
Local Pension Employer Contribution



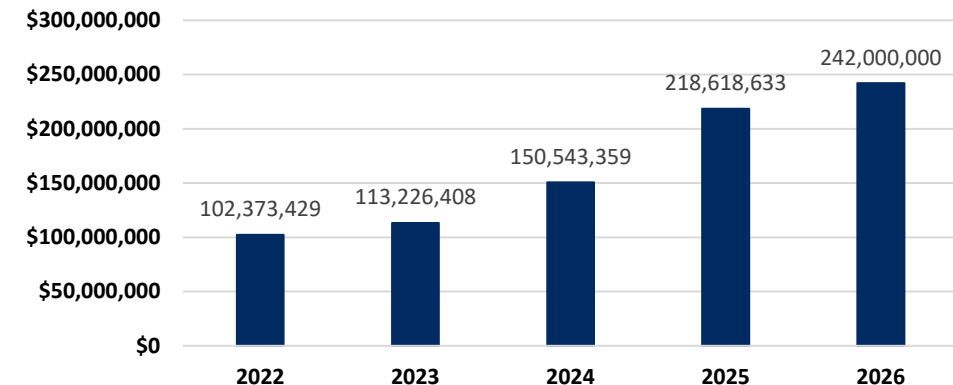
Local Fair Share



Millage Rate



Tax Exemptions



LONG-TERM FINANCIAL STRATEGY



G

GROWTH ANALYSIS

- Enrollment Trends
- Demographic Shifts
- Economic Indicators

L

LEAN OPERATIONS

- Effective Programs
- Streamlined Processes
- Shared Resources

I

INVESTMENT IN INNOVATION

- Facilities
- Partnerships
- Resource allocation model

D

DIVERSIFICATION OF REVENUE STREAMS

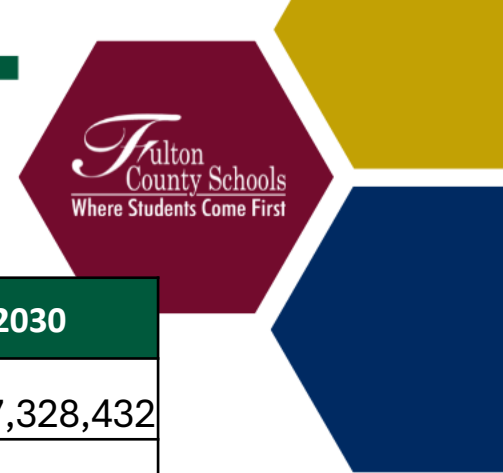
- Alternative Funding Streams
- Facilities Rental
- Maximize funding

E

EFFICIENCY ENHANCEMENT

- Evaluate Staffing Models
- Invest in Professional Development
- Flexible Staffing

GENERAL FUND LONG-TERM FORECAST



GENERAL FUND	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Beginning Fund Balance	\$346,837,566	\$278,646,994	\$278,649,061	\$281,286,819	\$287,328,432
Resources	1,377,571,164	1,415,843,412	1,416,537,618	1,423,506,484	1,425,461,488
Appropriations *	1,445,761,736	1,415,841,345	1,413,899,860	1,417,464,871	1,407,642,039
G.L.I.D.E Adjustments		95,521,968	82,804,067	69,522,107	60,696,471
Ending Fund Balance	\$278,646,994	\$278,649,061	\$281,286,819	\$287,328,432	\$305,147,881
% of Expenditures	19.27%	19.68%	19.89%	20.27%	21.68%
Change in Fund Balance	(68,190,572)	2,067	2,637,758	6,041,613	17,819,449

* Appropriations are based on 98% expenditure rate.

LONG-TERM ASSUMPTIONS

Millage Rates

Enrollment
Declines

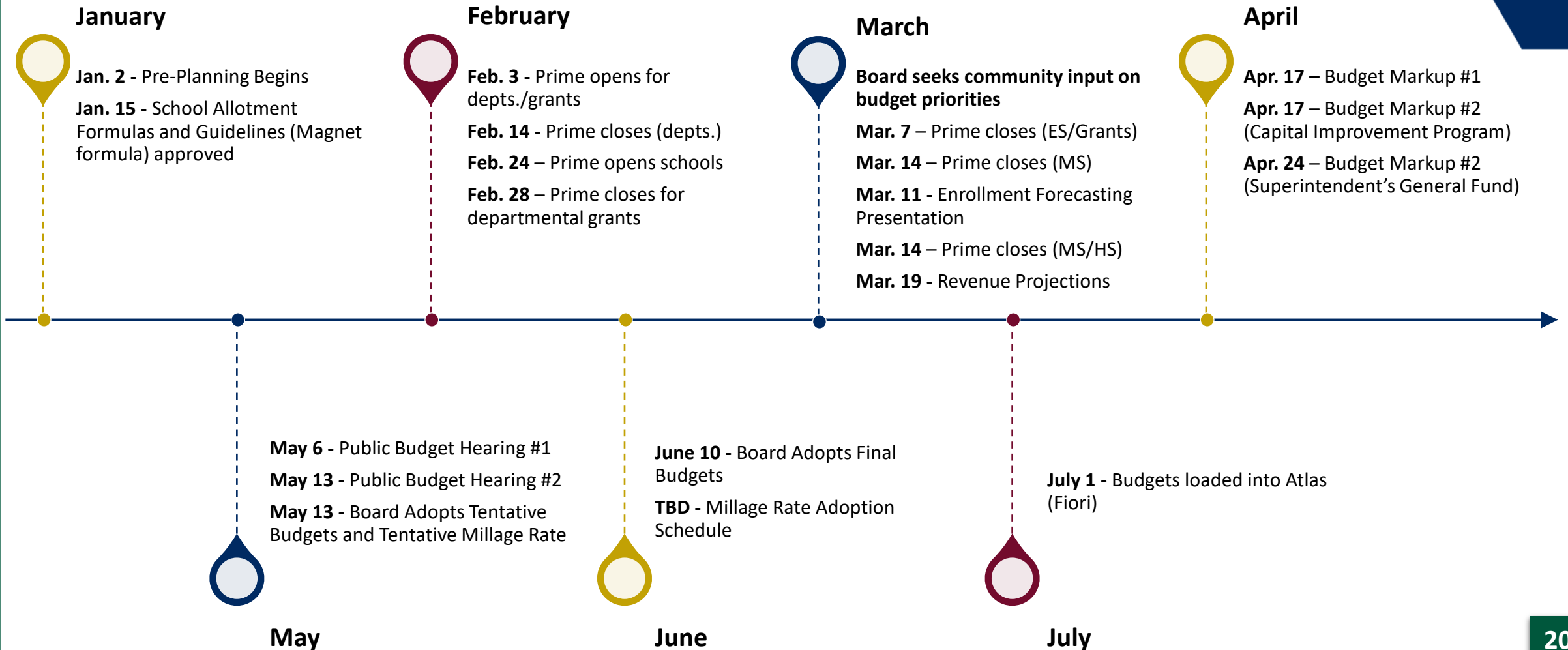
TRS
Contributions

Health
Insurance

Increased
Efficiency

Compensation
Package

FY 2026 BUDGET TIMELINE



APPENDIX



BUDGET DEVELOPMENT- SCHOOLS



LEVEL	FY2025 PROJECTED	FY2026 PROPOSED	INCREASE / (DECREASE)
ELEMENTARY SCHOOLS	\$457,663,589	\$467,382,993	2.12%
MIDDLE SCHOOLS	\$220,912,718	\$230,559,078	4.37%
HIGH SCHOOLS	\$382,949,247	\$398,769,074	4.13%
OPEN CAMPUS	\$10,301,888	\$10,479,334	1.72%
DISTRICT CHARTERS	\$54,084,644	\$54,373,011	0.53%

FY 26 BUDGET ASSUMPTIONS



NOTABLE EXPENDITURE RECOMMENDATIONS:

- | | |
|---|----------|
| • Compensation recommendation
<i>(2.5% salary increase plus step for eligible employees)</i> | \$31.9 M |
| • Health Insurance Increase (all employees) | \$31.4 M |
| • TRS Increase | \$15.3 M |
| • Pre-Kindergarten (General Fund Contribution) | \$ 1.1 M |
| • FY 26 One-time requests | \$ 95 K |

SCHOOL ALLOTMENT GUIDELINES



ADDITIONS

- MTSS/504 (ES, MS, HS)
- 1.0 Coordinator (STEM/Middle College Campus) – Magnet Program
- 7.00 CTAE Teachers for Elementary Schools

ELIMINATIONS

- Graduation Coaches
- Media Paraprofessionals
- Flex Position (MS)
- .50 MTSS/504 (In-School Academy)
- .50 Teacher (STEM/Middle College Campus) – Magnet Program

CHANGES

- Asst. Principal (MS) – Ratio
- Counselor (MS) – Ratio decreased to 1:450
- Counselor (HS) – Ratio decreased to 1:325
- Per Pupil – Decreased from \$152 to \$130

SCHOOL ALLOTMENT GUIDELINES



CHANGES

- Magnet Program
 - Personnel
 - Elementary Schools – 1.0 Teacher /Supplement
 - Middle Schools - .50 Coordinator
 - High Schools – 3.0 teachers/1.0 Coordinator
 - Non-Personnel
 - New Program - \$15,000
 - Existing Program - \$30,000
 - Certified Program - \$45,000

Sunsetting Programs – If a decision is made to sunset a program, the school or district must continue to offer the program to students who are currently enrolled.

FY 26 BUDGET PERSONNEL – ALL FUNDS



Description	FY 2022 Budgeted	FY 2023 Budgeted	FY 2024 Budgeted	FY 2025 Projected	FY 2026 Proposed
TEACHERS					
Teachers	6,253.94	6,208.10	6,243.63	6,185.43	6,061.66
PreK Teachers	156.00	156.00	157.00	166.00	166.00
Media Specialist	104.00	103.00	101.00	101.00	99.00
Sub-Total Teachers	6,513.94	6,467.10	6,501.63	6,452.43	6,326.66
SUPPORT STAFF					
Principals	105.00	104.00	103.00	102.00	100.00
Assistant Principals	182.00	192.00	187.00	186.00	199.00
Guidance Counselors	176.00	176.50	170.50	167.00	222.00
Athletic Director	16.00	16.00	16.00	16.00	16.00
Audiologist	4.00	4.00	4.00	4.00	4.00
Psychologists	42.66	42.47	44.07	46.07	46.07
Social Worker	59.08	73.28	76.09	78.09	78.59
Graduation Coaches	46.25	45.00	43.50	44.50	-
Nurses	27.49	27.00	27.00	26.00	26.00
Clinic Aides	107.00	105.00	103.00	103.00	101.00
Paraprofessionals	1,198.00	1,245.40	1,253.40	1,202.20	1,200.00
School Police Officers	89.00	86.00	85.00	90.00	90.00
Campus Security Associates	27.00	75.00	69.00	70.00	68.00
Bus Drivers, Aides, & Trainers	905.00	895.00	895.00	938.00	933.00
Custodians	606.50	603.50	591.50	627.00	620.00
Professional Staff	550.00	543.00	539.00	533.00	426.00
School Support	558.55	552.30	557.20	587.20	650.20
Sub-Total Support Staff	4,699.53	4,785.45	4,764.26	4,820.06	4,779.86

FY 26 BUDGET PERSONNEL – ALL FUNDS



Description	FY 2022 Budgeted	FY 2023 Budgeted	FY 2024 Budgeted	FY 2025 Projected	FY 2026 Proposed
OTHER POSITIONS					
School Board Members	7.00	7.00	7.00	7.00	7.00
Superintendent	1.00	1.00	1.00	1.00	1.00
Chiefs, Deputy Chiefs, & Asst. Superintendents	11.00	13.00	14.00	14.00	13.00
Executive Directors	24.00	24.00	23.00	24.00	23.00
Directors	40.00	46.00	58.00	56.00	55.00
Coordinators	92.50	97.50	101.50	106.50	106.80
School Nutrition	525.85	519.31	557.56	566.25	561.50
Central Office Staff	634.89	662.99	664.99	663.49	659.00
Sub-Total Other Positions	1,336.24	1,370.80	1,427.05	1,438.24	1,426.30
Total Full Time Equivalent Positions	12,549.71	12,623.35	12,692.94	12,710.73	12,532.82