

Fulton
County Schools
Where Students Come First



Ignacio R. 4th Grade – Creek View ES

FY 2026 Budget

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



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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, 2024.

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.

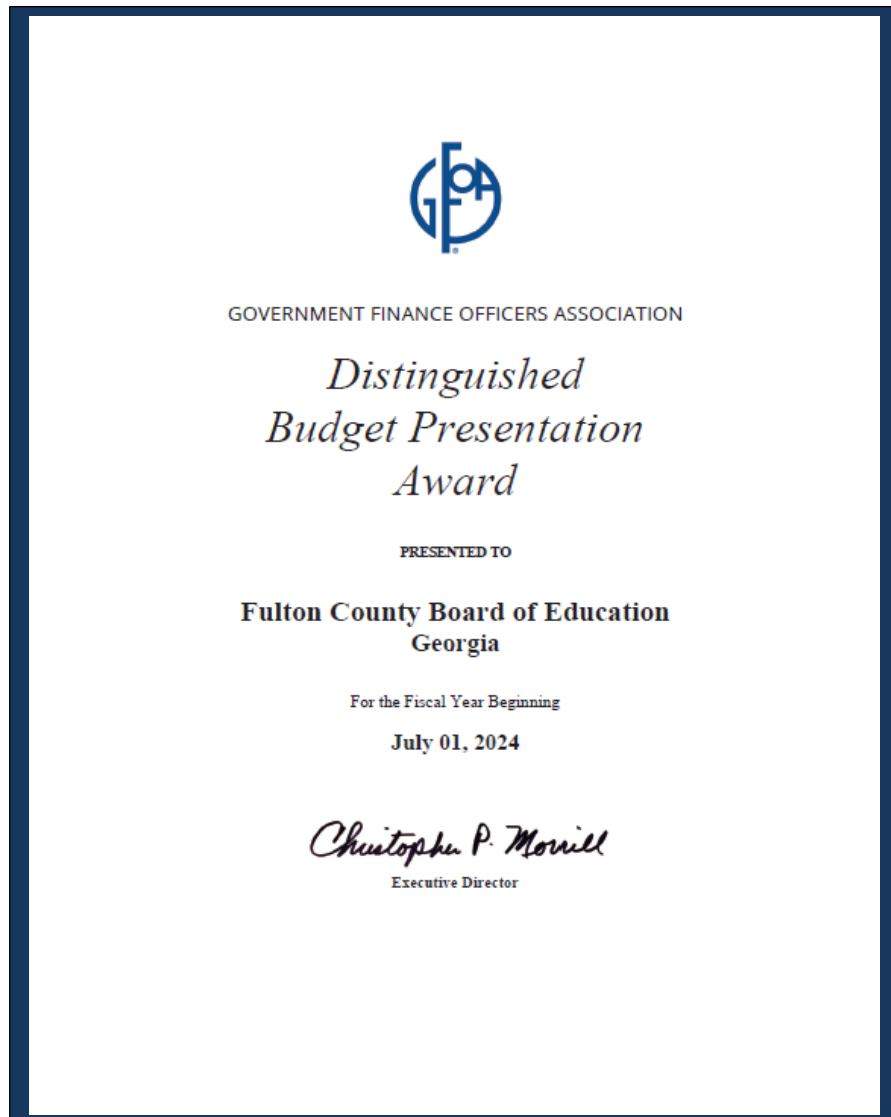
The award is valid for only one year. We believe our current budget continues to meet the MBA program requirements, and we are submitting it to ASBO International to determine its eligibility for another award.





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 20 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.



*F*ulton
County Schools

Where Students Come First



**Executive Summary
FY2026**



Chaulian V. 6th Grade – River Trail MS

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 the 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

MAJOR GOALS AND OBJECTIVES

After conducting a detailed data review, SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis, and gathering feedback from all of the Superintendent's Advisory Councils, Fulton County Schools, and the Board established six strategic goals below.

Surrounding the goals is the concept of continuous improvement – a constant, ongoing process of growth and progress.



BUDGET PROCESS AND CALENDAR

The budget process is designed to comply with state code requirements, allocate resources effectively, and uphold fiduciary responsibility as stewards of public funds. The Georgia Department of Education mandates that school boards adopt balanced budgets.

The budget process is a continuous, year-round cycle that begins with planning, preparation, and adoption, followed by reporting, monitoring, and adjustments. School budgets are developed based on Board-approved formulas and guidelines to ensure both equal and equitable funding for all schools. The Georgia Department of Education (GaDOE) requires the School Board to adopt a budget by July 1 of the applicable fiscal year.



The budget planning process begins in July, with the Budget Department reviewing the previous year's processes, implementing improvements, and developing the timeline for the upcoming year. In October, the budget calendar is created and approved by the Board, outlining all deadlines for the annual budget process. This calendar includes key activities and important decision dates.

As part of the process, the School Board holds at least one work session to review the budget and schedules two public hearings to gather community input. The time and location of these public hearings are published at least seven days in advance in a newspaper with general circulation within the school division.

Several factors influence the preliminary budget, including economic conditions, enrollment growth, staffing needs based on program demand, instructional and operational goals, technology and school bus replacement schedules, public input, and other initiatives that align with Fulton County Schools' mission and goals.

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, School Safety & Security, Student Transportation Service, Support Services – Central, Other Support Services, School Nutrition Program, Enterprise Operations, Facilities Acquisition and Construction Services, Other Outlays, and Debt Service.

Budget Implementation

Once adopted by the School Board, the budget serves as the financial foundation for each school and department's programs throughout the fiscal year, beginning 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. Any changes to the amount in a fund category require approval from both the Superintendent and the Board. However, budget adjustments within functional category totals do not require approval if they are less than \$100,000.

This budget document serves as a working reference for administrators and school personnel. It is structured into

sections, including an executive summary, organizational overview, financial details, and informational content. These sections outline the financial framework, division statistics, achievements, and organizational details of Fulton County Public Schools' daily operations.

October	•Adoption of Budget Calendar
November	•Approval of Board Parameters
January	•Approval of School Allotment Guidelines
February	•Governor's proposed budget release
March	•Enrollment Forecast
April	•Superintendent's budget presentation
May	•Public Hearings •School Board tentatively adopts budgets for FY 2025-26
June	•School Board approves final budget for FY 2025-26
July	•Fiscal year 2026 begins

Significant Changes during the FY 2026 Budget Process

There were no significant changes to the budget process for FY 2026.

SCHOOL BOARD

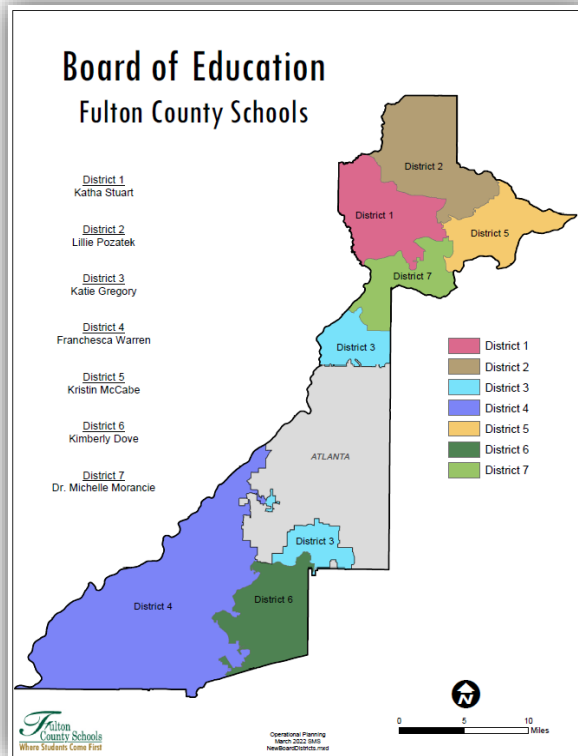
Sarah Gillespie
District 1



Lillie Pozatek
District 2



Katie Gregory
District 3



Francesca 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 and Georgia Superintendent of the Year in 2025.

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 of Staff	Vacant
Chief Academic Officer	Brannon Gaskins
Chief Communications Officer	Brian Noyes
Chief Financial Officer	Marvin Dereef
Chief Human Resource Officer.....	Gonzalo La Cava
Chief Information Officer	Josiah Phillips
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.

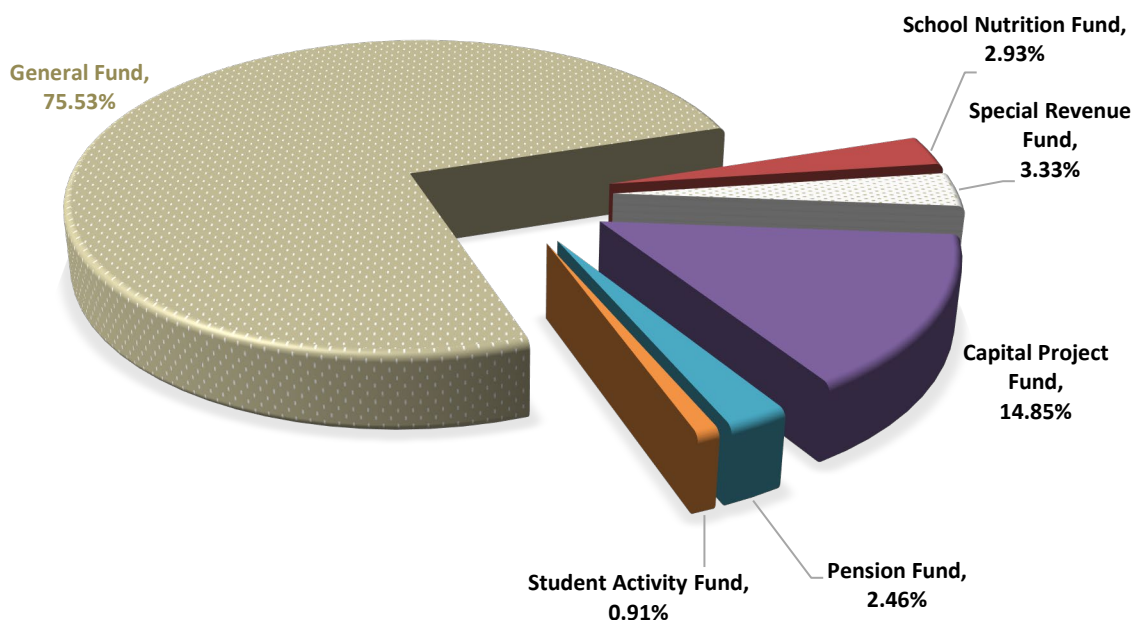
A balanced budget is a budget with total expenditures not exceeding total revenues and all monies available in the fund balance within an individual fund. This definition is applied over the long term, not just during the current period. As required by law, all fund budgets presented in the budget document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

FUNDS AS A PERCENTAGE OF TOTAL BUDGET



The following schedule presents a summary comparison of the funds included in this budget. The FY 2026 proposed General Fund revenue budget reflects an increase of \$18.6 M, or 1.36% over the FY 2025 projected budget. The School Nutrition fund reflects an increase of \$3.2 M or 6.29%, the Capital Project Fund reflects an increase \$5.7 M, or 2.13%, the Special Revenue Fund reflects a decrease of \$39.3 M, or 37.39%, and the Pension Fund reflects a decrease of \$17.8 M, or 28.36% when compared to the FY 2025 projected budget.

The FY 2026 Annual Budget reflects an overall decrease of 1.63% over the prior year with the Special Revenue representing the largest decrease and School Nutrition representing the largest increase. Further discussion of the budget variances by fund follows this section.

Description	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)	% of previous year	% of Budget
General Fund	1,367,441,605	1,386,046,647	18,605,042	1.36%	75.33%
School Nutrition Fund	50,551,935	53,730,800	3,178,865	6.29%	2.92%
Capital Project Fund	266,804,796	272,483,885	5,679,089	2.13%	14.81%
Special Revenue Fund	105,191,355	65,857,621	(39,333,734)	-37.39%	3.58%
Pension Fund	62,902,076	45,060,637	(17,841,439)	-28.36%	2.45%
Student Activity Fund	17,496,179	16,693,871	(802,307)	-4.59%	0.91%
Sub-Total	\$ 1,870,387,946	\$ 1,839,873,462	\$ (30,514,484)	-1.63%	100.00%

SUMMARY OF REVENUES AND EXPENDITURES FOR ALL FUNDS

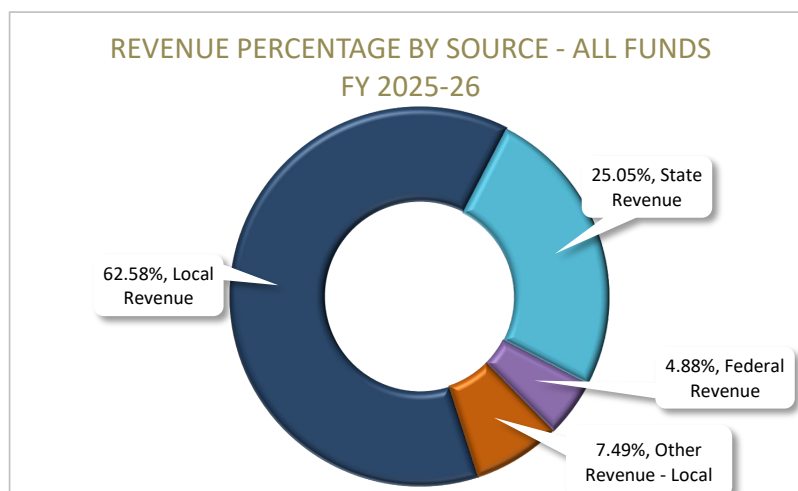
Fulton County Schools is not a taxing authority. As a result, the division must depend on both the state and the local government to provide the revenue to fulfill our mission and deliver quality educational opportunities to students in Fulton County.

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:

Local Revenue is expected to increase by 2.85%. This is due to an increase in the Tax Digest for property taxes, sales taxes, and interest. Federal Revenue is expected to decrease due to CARES and ESSER grants ending in September 2024.

Summary of All Funds Revenue by Source

Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed	% Increase / (Decrease)
All Funds						
Local Revenue	955,052,525	1,002,454,318	1,063,315,469	1,119,492,533	1,151,367,295	2.85%
State Revenue	405,568,149	421,060,593	443,704,986	468,559,078	460,857,290	-1.64%
Federal Revenue	202,157,059	164,109,739	179,662,104	124,491,709	89,869,357	-27.81%
Other Revenue - Local	14,899,973	170,331,771	208,535,538	157,844,626	137,779,520	-12.71%
Total Funds Available	1,577,677,706	1,757,956,422	1,895,218,098	1,870,387,946	1,839,873,462	-1.63%



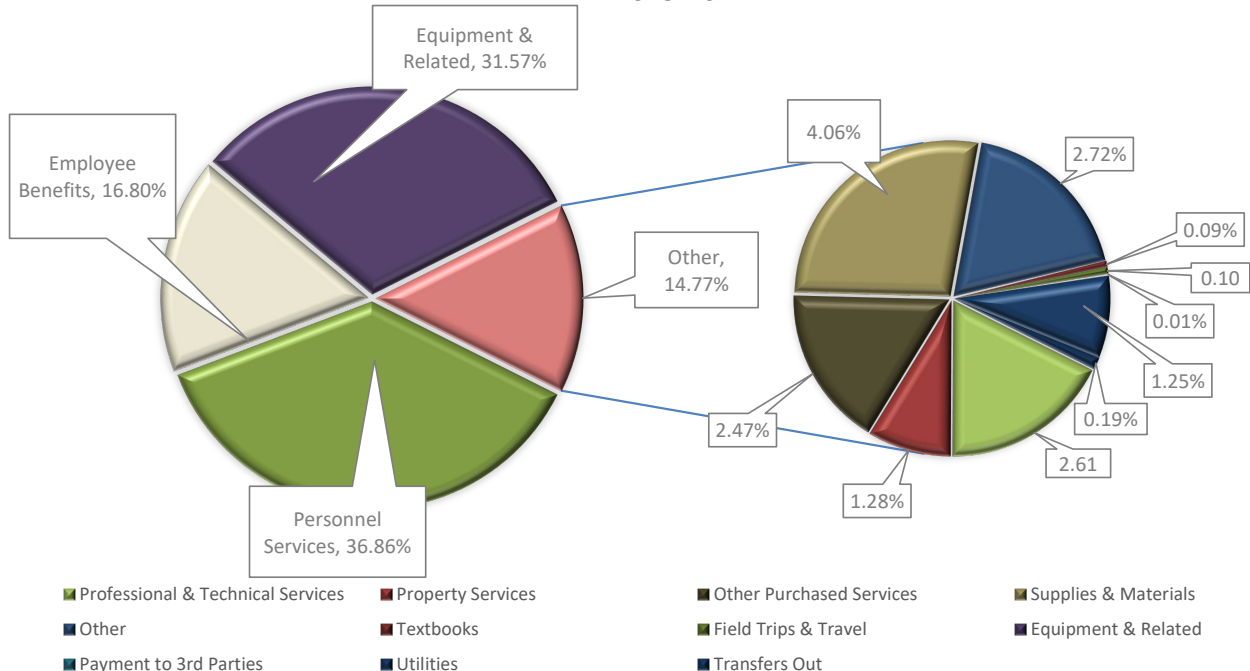
Expenditures are classified by fund, cost center, function, level, and object. FCS has thirteen major object code classifications. Below is the District break down of expenditures by use. Approximately 53.7 percent of the expenses go directly to salaries and benefits. Expenditures for all funds by object are as follows:

Summary of All Funds - Expenditures by Object

Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed
All Funds					
Personnel Services	744,038,271	775,524,325	868,159,209	896,681,096	907,998,265
Employee Benefits	274,975,276	309,101,213	356,424,246	403,127,998	413,841,378
Professional & Technical Services	59,159,198	67,886,303	78,335,810	91,117,793	64,386,928
Property Services	16,842,373	28,346,567	28,541,070	44,164,952	31,451,383
Other Purchased Services	72,395,473	61,170,036	60,041,311	63,129,128	60,740,984
Supplies & Materials	69,307,816	74,413,996	78,163,789	88,294,363	99,994,094
Other	54,548,771	57,850,392	60,322,392	55,550,313	66,993,531
Textbooks	11,608,886	8,492,201	28,835,588	24,285,465	2,171,000
Field Trips & Travel	1,486,685	3,325,071	3,675,442	4,295,494	2,561,499
Equipment & Related	139,124,372	83,739,236	198,784,732	144,714,083	777,796,435
Payment to 3rd Parties	1,828,355	438,543	2,040,228	797,981	275,000
Utilities	27,731,954	26,367,979	29,359,885	27,578,284	30,676,932
Transfers	986,159	1,357,981	1,792,106	3,639,766	4,707,712
Total Funds Available	\$ 1,474,033,588	\$ 1,498,013,844	\$ 1,794,475,809	\$ 1,847,376,718	\$ 2,463,595,140

EXPENDITURE PERCENTAGE BY OBJECT - ALL FUNDS

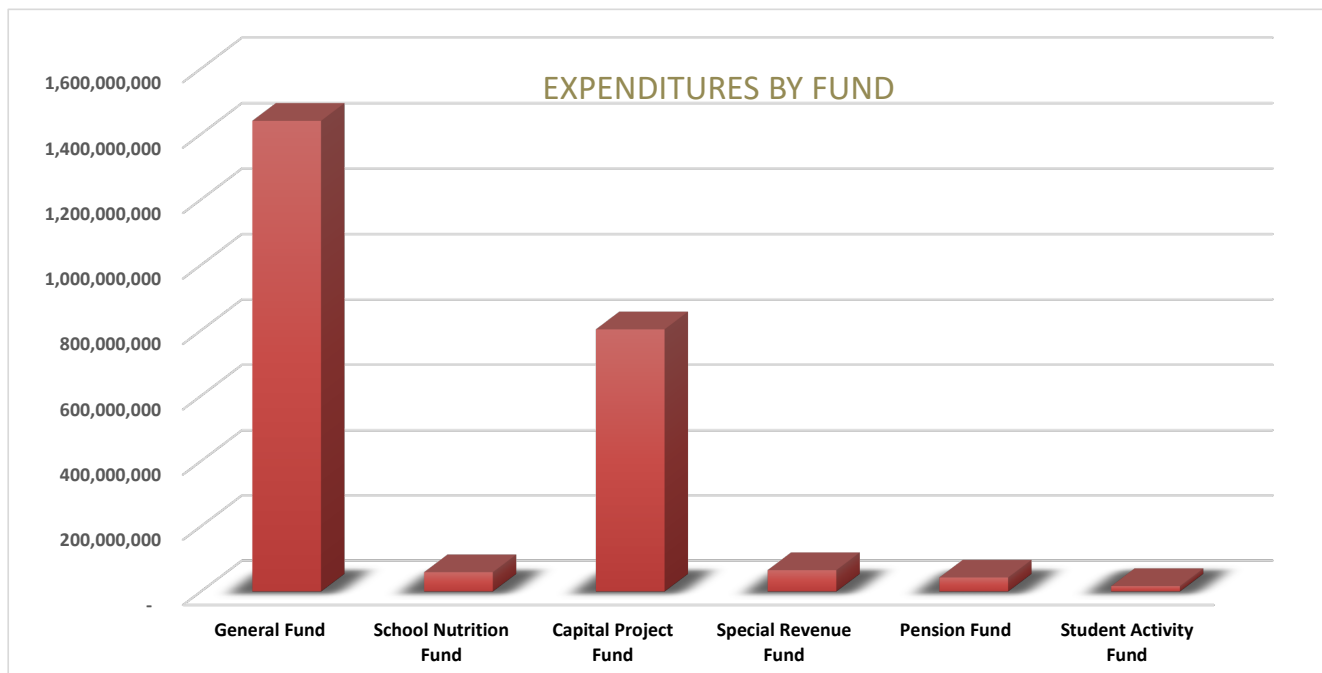
FY 2025-26



The chart below shows the 2026 fiscal year budget for all District funds for revenues and expenditures. The other financing sources (uses) are transfers between funds and/or other local revenue.

Summary of All Funds - By Fund						
Fund	Beginning Balance	Revenue	Expenditures	Excess (Deficit)	Transfers In/Out	Ending Balance
General Fund	346,837,566	1,386,046,647	1,440,860,122	(54,813,475)	(4,707,712)	287,316,379
School Nutrition Fund	19,625,833	53,730,800	59,424,077	(5,693,277)	-	13,932,556
Capital Project Fund	618,822,490	272,483,885	803,515,249	(531,031,364)	-	87,791,126
Special Revenue Fund	51,317	61,149,909	65,734,694	(4,584,786)	4,707,712	174,243
Pension Fund	565,019,036	45,060,637	43,254,106	1,806,531	-	566,825,567
Student Activity Fund	16,918,568	16,693,871	16,693,871	-	-	16,918,568
Total Revenue	\$ 1,567,274,810	\$ 1,835,165,749	\$ 2,429,482,119	\$ (594,316,370)	\$ 0	\$ 972,958,440

* General Fund expenditures represent 98% spending rate.



Fulton County Board of Education
Fiscal Year 2025-26 Budgets

The proposed budgets are scheduled to be adopted in final form by the Board on June 10, 2025.

	General Fund	School Nutrition Fund	Special Revenue Fund	Capital Project Fund	Pension Fund	Student Activity Fund	Total All Funds
Fund Balance July 1, 2025	346,837,566	19,625,833	51,317	618,822,490	565,019,036	16,918,568	1,567,274,810
Revenues:							
Local Revenue	897,052,202	-	-	254,315,093	-	-	1,151,367,295
State Revenue	449,241,875	1,315,637	10,299,778	-	-	-	460,857,290
Federal Revenue	1,000,000	37,414,248	49,769,573	1,685,536	-	-	89,869,357
Other Revenue - Local	38,622,570	15,000,915	1,080,558	16,483,256	45,060,637	16,693,871	132,941,808
Total Revenue	\$ 1,385,916,647	\$ 53,730,800	\$ 61,149,909	\$ 272,483,885	\$ 45,060,637	\$ 16,693,871	\$ 1,835,035,749
Expenditures:							
Instruction	921,388,343	-	34,033,432	-	-	-	955,421,775
Pupil Services	109,112,281	-	15,623,528	-	-	-	124,735,809
Improvement of Instr. Svcs	43,253,787	-	2,406,552	-	-	-	45,660,340
Educational Media Services	14,334,027	-	391,196	-	-	-	14,725,223
Instructional Staff Training	8,639,908	-	7,367,047	-	-	-	16,006,954
Federal Administration	-	-	1,942,971	-	-	-	1,942,971
General Administration	3,120,936	-	1,664,133	-	-	-	4,785,069
School Administration	87,177,118	-	1,955,907	-	-	-	89,133,025
Support Services - Business	24,157,022	-	-	-	43,254,106	16,693,871	84,104,999
Maintenance and Operation	108,965,563	-	-	-	-	-	108,965,563
School Safety & Security	25,508,873	-	-	-	-	-	25,508,873
Student Transportation	75,325,515	-	121,219	-	-	-	75,446,734
Support Services - Central	49,242,022	-	228,710	-	-	-	49,470,733
Other Support Services	40,035	-	-	-	-	-	40,035
School Nutrition Program	-	59,424,077	-	-	-	-	59,424,077
Facilities Acquisition & Constr. Svcs	-	-	-	803,515,249	-	-	803,515,249
Total Expenditures	\$ 1,470,265,430	\$ 59,424,077	\$ 65,734,694	\$ 803,515,249	\$ 43,254,106	\$ 16,693,871	\$ 2,458,887,428
Excess (deficiency) of Revenue over (under) Expenditures	\$ (84,348,783)	\$ (5,693,277)	\$ (4,584,786)	\$ (531,031,364)	\$ 1,806,531	\$ -	\$ (623,851,678)
Other Financing Sourced (Uses)							
Sale of Capital Assets	130,000	-	-	-	-	-	130,000
Transfers In	-	-	4,707,712	-	-	-	4,707,712
Transfers Out	(4,707,712)	-	-	-	-	-	(4,707,712)
Total Other Financing Sources	(4,577,712)	-	4,707,712	-	-	-	130,000
Fund Balance June 30, 2026	\$ 257,911,071	\$ 13,932,556	\$ 174,243	\$ 87,791,126	\$ 566,825,567	\$ 16,918,568	\$ 943,553,132

The fiscal year 2025-2026 budgets published herein are tentative. These budgets will be considered for final adoption by the Fulton County Board of Education at 6:00 p.m., on June 10, 2025 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 \$1,386,046,647 in revenue for the General Fund during FY 26, an increase of 1.36% from the current fiscal year. The General Fund is the district's operating fund and accounts for 75.93% of the district's total revenues.

Resource from Operating funds	FY2025 Projected Revenue	FY2025 Revenue Per Pupil	FY2026 Proposed Revenue	FY2026 Revenue Per Pupil	Revenue % Change
Local Revenue	875,381,275	10,123	897,052,202	10,427	2.48%
State Revenue	456,903,654	5,284	449,241,875	5,222	-1.68%
Federal Revenue	1,015,000	12	1,000,000	12	-1.48%
Other Revenue - Local	34,141,677	395	38,752,570	450	13.51%
Total Available Resources	\$ 1,367,441,605	\$ 15,813	\$ 1,386,046,647	\$ 16,111	1.36%

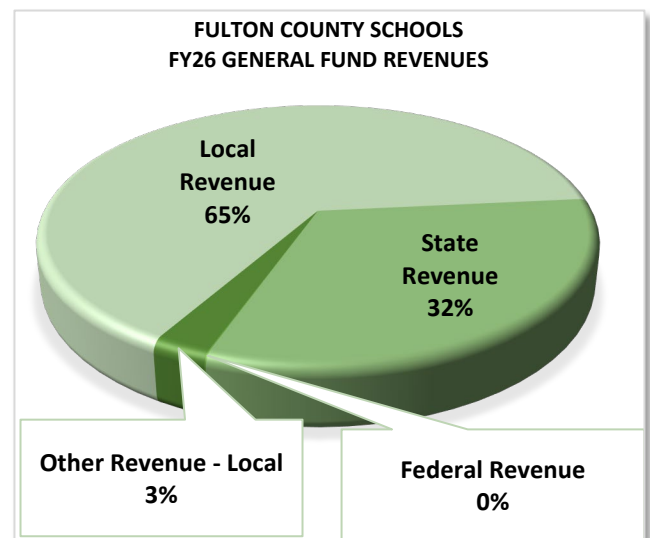
Local Sources

Local sources of revenue are the most significant for the district. Property taxes account for most of the Local revenue. They generate an estimated 64.72% of the General Fund sources of Revenue and will increase by 2.48% from FY 25. The tentative millage recommendation for FY 26 is 17.080. 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 FY 26 represent 32.4% of all available sources of funding. The largest portion of State revenue is Quality Basic Education (QBE). Overall state revenue is expected to decrease by -1.68% over the current year.

Some elements decreased Fulton County QBE Earnings – in FY 26, the Local Fair Share (LFS) amount paid by Fulton County Schools will increase by approximately 8.0%, 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 it negatively impacts QBE earnings.



Federal Sources

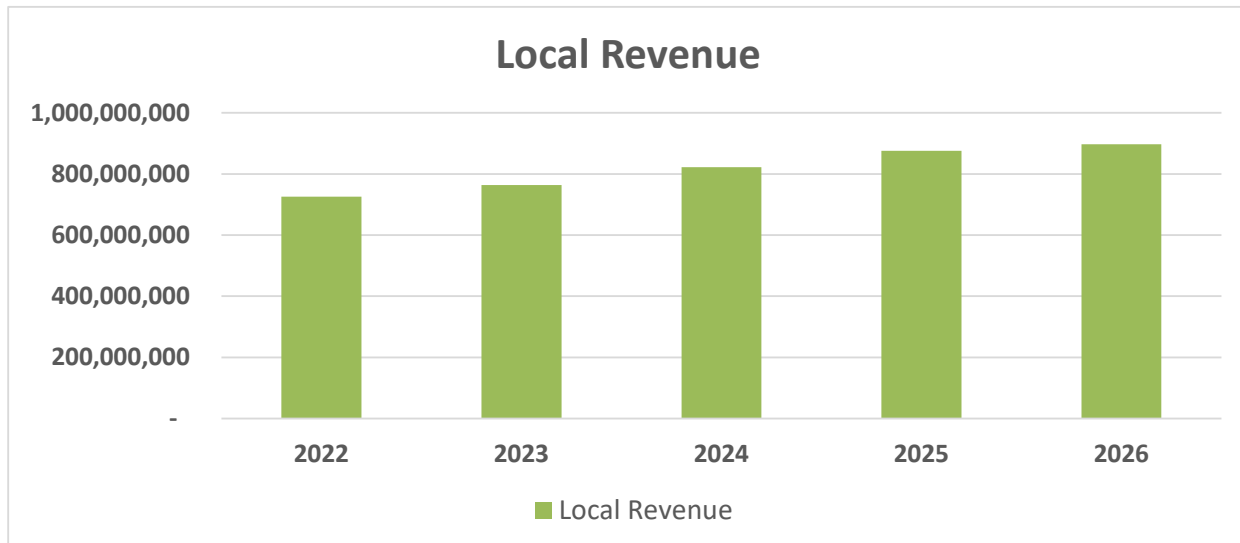
Revenues received from federal sources represent a slight decrease of \$15,000 from FY 2024-2025.

Other Local - Sources

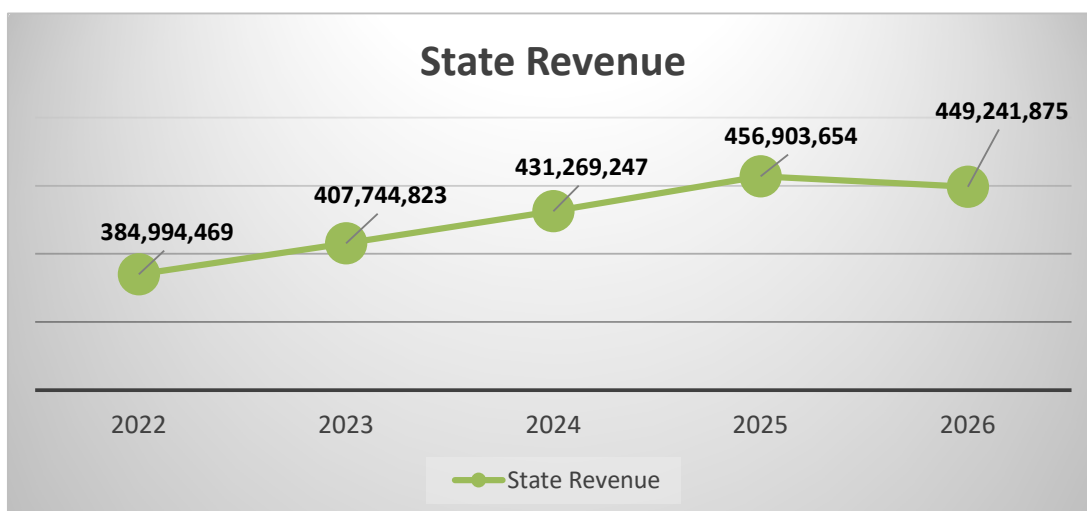
Other Local revenue sources represent an increase of 13.51% of total General Fund revenues.

GENERAL FUND REVENUE HIGHLIGHTS

The allocation of local funding for the district for FY 2026 is 64.72% of the General Fund budget and reflects an increase of \$21.7 M or 2.48% from the previous year. The graph below illustrates the local funding over the past five years.



The revenue projection for FY 2026 in the General Fund reflects several significant assumptions. State revenue is projected using the Governor's proposed state budget for the 2025-26 year. The projected decrease in state revenue for Fulton County Public Schools is \$7.7 M or 1.68%. State revenue represents 32.4% of the School Operating Budget for FY 2026. The graph below is a historical trend analysis of budgeted state revenues for General Fund.



General Fund - Revenue by Source

General Fund revenue is budgeted to increase by \$18.6 M or 1.36% more than the 2024-25 projected revenue. Local revenue is budgeted to increase by \$21.7 M or 2.48% mainly due to projected property value growth. State revenue is budgeted to decrease by \$7.7 M or 1.68%. Other Local Revenue is projected to increase by \$4.6 M or 13.51% and Federal funding is projected to remain stable.

The following table provides a comparison of revenues by source.

General Fund Revenue by Source						
Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed	% Change
General Fund						
Local Revenue	725,340,080	763,513,760	821,652,454	875,381,275	897,052,202	2.48%
State Revenue	384,994,469	407,744,823	431,269,247	456,903,654	449,241,875	-1.68%
Federal Revenue	945,942	938,450	971,716	1,015,000	1,000,000	-1.48%
Other Revenue	37,390,612	48,565,894	57,515,920	34,141,677	38,752,570	13.51%
Total General Fund	\$ 1,148,671,102	\$ 1,220,762,928	\$ 1,311,409,336	\$ 1,367,441,605	\$ 1,386,046,647	1.36%

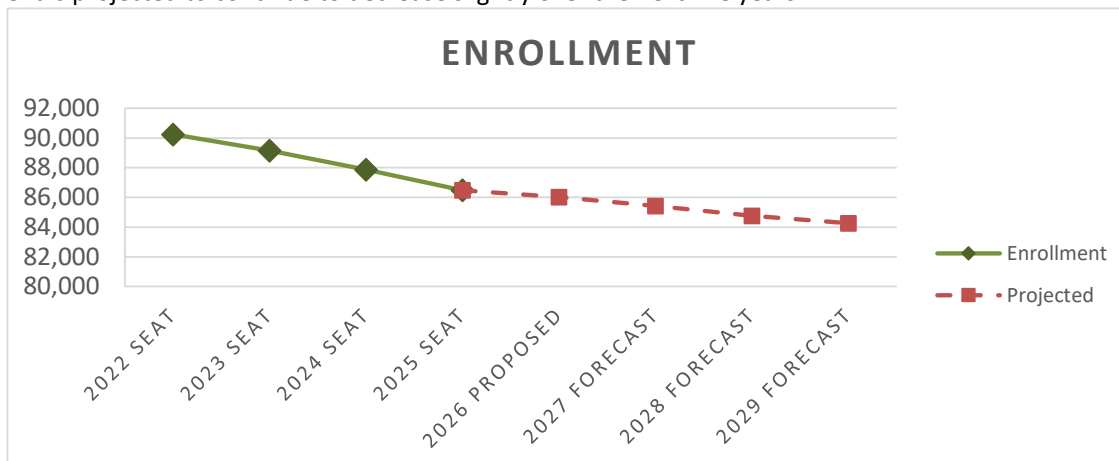
Critical data elements necessary to develop the General Fund revenue budgets are student enrollment, special program participation and property values. Student enrollment projections and special program participation influence state revenue estimates, staffing decisions, per-pupil allocations, facility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

Student Enrollment

Student enrollment is projected to be 86,031 for 2025-2026 school year, which is 1,231 students (or 1.41%) less than the projected enrollment of 87,262 used for last year's original budget and 444 less than the 2024-2025 SEAT day enrollment of 86,475. Changes in student enrollment affect both revenues and expenditures.

The District has experienced declining enrollment over the last five years. Steadily declining birth rates prior to the 2025-2026 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.



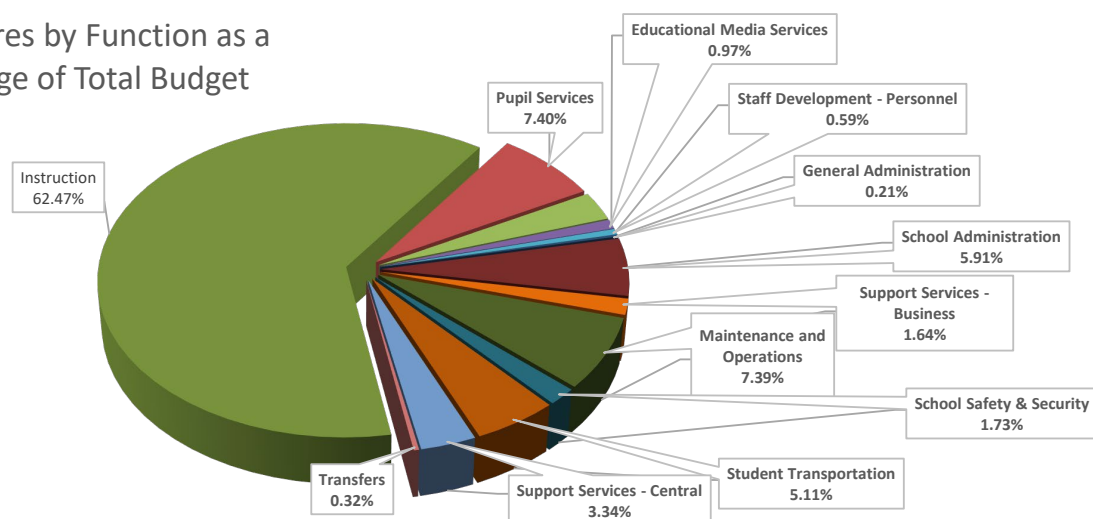
General Fund - Expenditures by Function

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, School Safety & Security, Student Transportation, Support Services - Central, and Other Support Svcs. Additional information on these categories is available on page 141.

General Fund - Expenditures by Function

	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)	% Change
Expenditures				
Instruction	869,612,223	921,388,343	51,776,120	0.00%
Pupil Services	102,334,070	109,112,281	6,778,211	0.00%
Improvement of Instructional Ser.	70,885,388	43,253,787	(27,631,601)	0.00%
Educational Media Services	20,083,975	14,334,027	(5,749,949)	-28.63%
Staff Development - Personnel	11,013,409	8,639,908	(2,373,501)	-21.55%
Federal Administration	-	-	-	0.00%
General Administration	3,190,468	3,120,936	(69,532)	-2.18%
School Administration	84,367,574	87,177,118	2,809,544	3.33%
Support Services - Business	28,629,973	24,157,022	(4,472,951)	-15.62%
Maintenance and Operations	120,363,903	108,965,563	(11,398,340)	-9.47%
School Safety & Security	25,968,528	25,508,873	(459,656)	-1.77%
Student Transportation	77,703,521	75,325,515	(2,378,006)	-3.06%
Support Services - Central	50,177,757	49,242,022	(935,735)	-1.86%
Other Support Services	40,035	40,035	-	0.00%
School Nutrition Program	-	-	-	0.00%
Transfers	3,639,766	4,707,712	1,067,946	29.34%
Total Expenditures	1,468,010,591	1,474,973,142	6,962,551	0.47%

Expenditures by Function as a
Percentage of Total Budget



General Fund - Expenditures by Object

Budgeted expenditures in the General Fund by major object are:

General Fund - Expenditures by Object				
Description	FY 2025 Projected	FY 2026 Proposed	Increase/ (Decrease)	% Change
Personnel Services				
Salary	787,303,029	794,965,417	7,662,388	0.97%
Other Salary	48,849,124	61,478,201	12,629,077	25.85%
Employee Benefits				
Health	174,287,462	201,242,825	26,955,362	15.47%
Teachers Retirement (TRS)	153,638,128	164,362,801	10,724,673	6.98%
Dental	3,078,147	3,066,690	(11,457)	-0.37%
Other Benefits	48,023,311	22,050,911	(25,972,400)	-54.08%
Total Personnel & Benefits	\$ 1,215,179,201	\$ 1,247,166,845	\$ 31,987,644	2.63%
Operating				
Other Purchased Services	61,130,206	60,030,426	(1,099,779)	-1.80%
Professional & Technical Services	55,412,121	36,031,139	(19,380,982)	-34.98%
Supplies & Materials	41,972,019	57,533,631	15,561,612	37.08%
Equipment & Related	12,483,368	9,868,333	(2,615,035)	-20.95%
Property Services	39,910,248	25,164,518	(14,745,729)	-36.95%
Utilities	25,874,199	28,403,568	2,529,370	9.78%
Textbooks	24,285,465	2,171,000	(22,114,465)	-91.06%
Field Trips & Travel	3,594,999	2,149,159	(1,445,840)	-40.22%
Payment to 3rd Parties	297,980	-	(297,980)	-100.00%
Other	(15,768,980)	1,746,811	17,515,791	-111.08%
Total Operating	\$ 249,191,625	\$ 223,098,586	\$ (26,093,039)	-10.47%
Other Financing Sources				
Transfers	3,639,766	4,707,712	1,067,946	29.34%
Grand Total Expenditures	1,468,010,591	1,474,973,142	6,962,551	0.47%

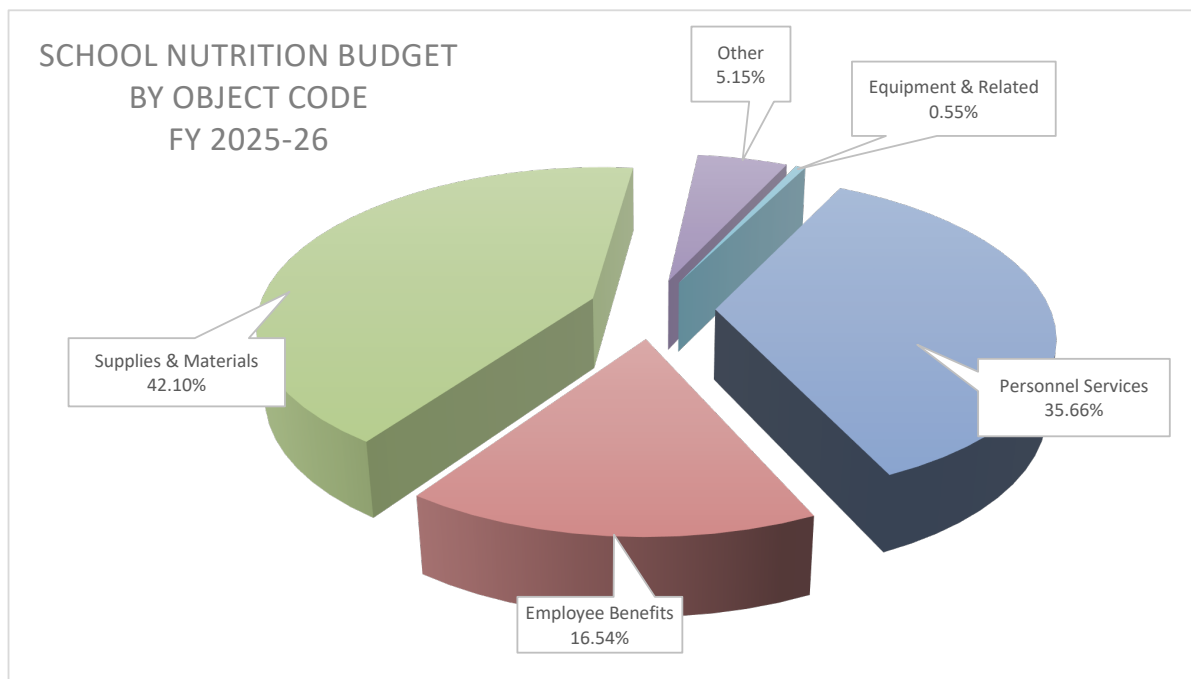
SCHOOL NUTRITION FUND HIGHLIGHTS

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 2025-26 in the School Nutrition fund is an increase of 6.29%

The expenditure projection for FY 2025-26 in the School Nutrition fund is a decrease of 1.18%. The increase in Personnel Services is due to an increase in salary of 2.5% plus a step increase.

Summary of School Nutrition Fund			
Description	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed
Revenue:			
Local Revenue	-	-	-
State Revenue	1,504,506	1,386,100	1,315,637
Federal Revenue	35,283,998	34,902,396	37,414,248
Other Revenue - Local	13,155,269	14,263,439	15,000,915
Total Revenue	\$ 49,943,774	\$ 50,551,935	\$ 53,730,800
Expenditures:			
Personnel Services	17,301,771	20,293,294	21,189,091
Employee Benefits	6,068,551	7,952,184	9,830,588
Professional & Technical Services	226,284	351,739	337,500
Property Services	2,307	13,000	13,000
Other Purchased Services	-	-	-
Supplies & Materials	25,139,658	27,573,607	25,016,061
Other	1,661,823	1,978,315	2,644,737
Textbooks	-	-	-
Field Trips & Travel	51,448	52,250	48,250
Equipment & Related	266,776	1,900,750	328,850
Payment to 3rd Parties	-	-	-
Utilities	18,979	16,000	16,000
Transfers Out	-	-	-
Total Operating	50,737,599	60,131,139	59,424,077



CAPITAL PROJECT FUND HIGHLIGHTS

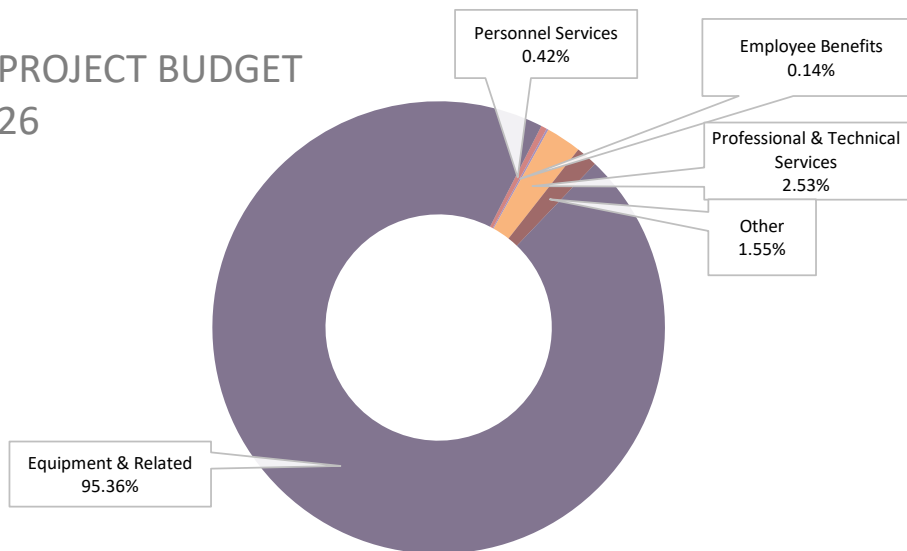
The Capital Project fund accounts for the special purpose local option sales tax and is being used primarily for acquiring school sites, constructing and equipping new school facilities, and renovating existing facilities.

The revenue projection for FY 2025-26 in the Capital Project fund is an increase of 2.13%.

The expenditure projection for FY 2025-26 in the Capital Project fund is an increase of 409.97%. This is due to the projected start of new projects and existing projects aligned with the collection of SPLOST receipts within the fourth year of the five year collection cycle. The increase in personnel services is due to an increase in salary of 2.5% plus a step increase.

Summary of Capital Project Fund			
Description	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed
Revenue:			
Local Revenue	241,663,016	244,111,258	254,315,093
State Revenue	241,665	-	-
Federal Revenue	1,441,978	802,557	1,685,536
Other Revenue - Local	25,929,673	21,890,981	16,483,256
Total Revenue	\$ 269,276,331	\$ 266,804,796	\$ 272,483,885
Expenditures:			
Personnel Services	2,954,116	3,188,790	3,376,630
Employee Benefits	914,018	1,040,932	1,101,302
Professional & Technical Services	16,247,540	16,463,486	20,337,959
Property Services	2,312,322	3,392,875	6,131,261
Other Purchased Services	4,262	4,862	4,962
Supplies & Materials	146,054	187,742	23,600
Other	4,062,523	4,905,295	4,065,164
Textbooks	-	-	-
Field Trips & Travel	5,383	11,751	11,340
Equipment & Related	169,225,465	126,723,239	766,212,668
Payment to 3rd Parties	-	-	-
Utilities	2,078,057	1,641,630	2,250,363
Transfers Out	-	-	-
Total Operating	197,949,739	157,560,601	803,515,249

CAPITAL PROJECT BUDGET FY 2025-26



SPECIAL REVENUE FUND HIGHLIGHTS

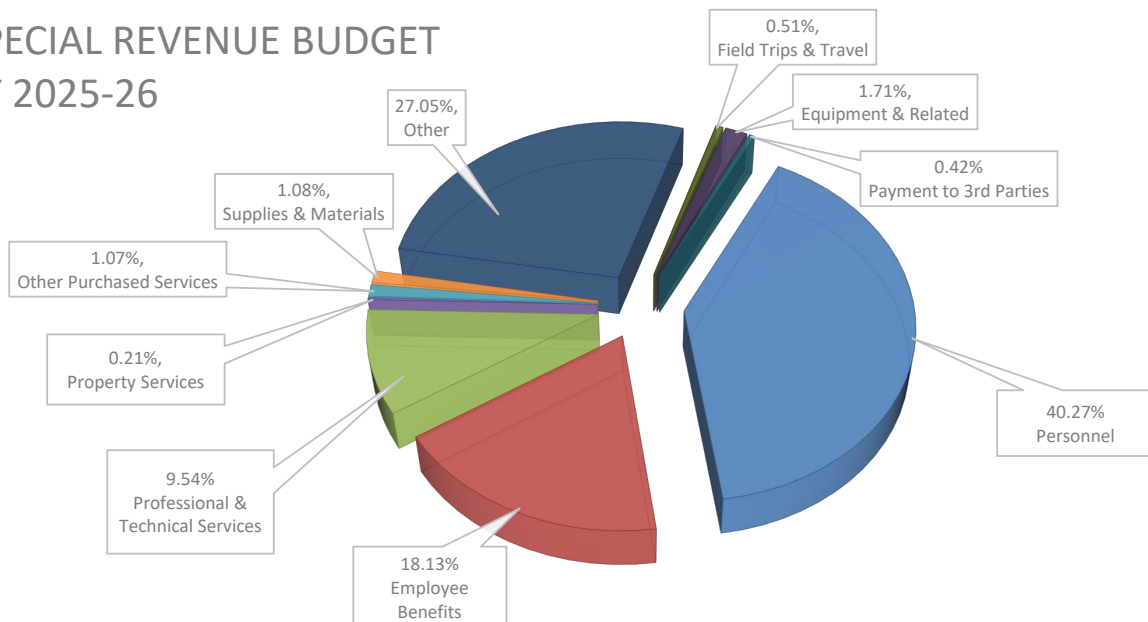
The Special Revenue fund accounts are used to account for those funds that are restricted for specific purposes.

The revenue projection for FY 2025-26 in the Special Revenue fund is a decrease of 39.78%

The expenditure projection for FY 2025-26 in the Special Revenue fund is a decrease of 37.48%. Special Revenue decreased due to the ESSER transition phasing out.

Summary of Special Revenue Fund			
Description	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed
Revenue:			
Local Revenue	-	-	-
State Revenue	10,689,568	10,266,506	10,299,778
Federal Revenue	141,964,413	87,774,575	49,769,573
Other Revenue - Local	1,357,045	3,510,509	1,080,558
Total Revenue	\$ 154,011,025	\$ 101,551,589	\$ 61,149,909
Expenditures:			
Personnel Services	62,426,439	36,627,557	26,468,843
Employee Benefits	16,482,271	14,942,589	11,917,807
Professional & Technical Services	17,083,142	17,395,117	6,269,999
Property Services	642,661	843,829	137,604
Other Purchased Services	6,764,747	1,994,061	705,595
Supplies & Materials	3,902,200	4,110,944	711,571
Other	33,069,373	24,673,860	17,782,432
Textbooks	2,914	-	-
Field Trips & Travel	1,020,093	620,770	337,025
Equipment & Related	7,131,998	3,403,255	1,125,319
Payment to 3rd Parties	1,004,977	500,001	275,000
Utilities	5,800,156	27,955	3,500
Transfers Out	415,867	-	-
Total Operating	155,746,838	105,139,938	\$ 65,734,694

SPECIAL REVENUE BUDGET FY 2025-26



PENSION FUND HIGHLIGHTS

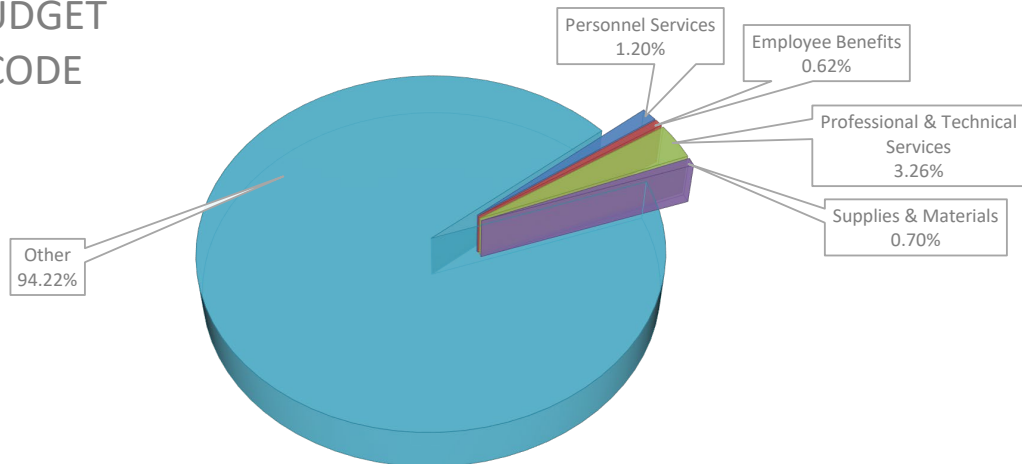
The Pension Revenue fund accounts are used to account for those funds that are restricted for specific purposes.

The revenue projection for FY 2025-26 in the Pension Revenue fund is a decrease of 28.36%

The expenditure projection for FY 2025-26 in the Pension Revenue fund is an increase of 2.74%. The increase in personnel services is due to an increase in salary of 2.5% plus a step increase.

Summary of Pension Fund			
Description	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed
Revenue:			
Local Revenue	-	-	-
State Revenue	-	-	-
Federal Revenue	-	-	-
Other Revenue - Local	85,945,614	62,902,076	45,060,637
Total Revenue	\$ 85,945,614	\$ 62,902,076	\$ 45,060,637
Expenditures:			
Personnel Services	391,202	419,302	520,084
Employee Benefits	142,702	165,245	268,454
Professional & Technical Services	559,586	1,495,330	1,410,330
Property Services	-	5,000	5,000
Other Purchased Services	-	-	-
Supplies & Materials	27,897	15,360	15,360
Other	37,926,971	39,761,823	40,754,387
Textbooks	-	-	-
Field Trips & Travel	8,265	15,725	15,725
Equipment & Related	61,981	203,472	261,266
Payment to 3rd Parties	-	-	-
Utilities	3,536	18,500	3,500
Transfers Out	-	-	-
Total Operating	39,122,140	42,099,757	43,254,106

PENSION BUDGET BY OBJECT CODE FY 2025-26



Other - includes pension benefit payments

BUDGET FORECAST - ALL FUNDS

Projections for FY 2027 - FY 2030 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 2026 Proposed	FY 2027 Forecast*	FY 2028 Forecast*	FY 2029 Forecast*	FY 2030 Forecast*
Fund Balance July 1, 20XX	\$ 1,567,274,902	\$ 972,958,532	\$ 791,071,180	\$ 791,071,180	\$ 687,218,748
Revenue					
Local Revenue	1,151,367,295	1,126,350,573	895,927,677	920,958,160	946,755,181
State Revenue	460,857,290	430,002,852	417,577,968	411,455,379	394,447,780
Federal Revenue	89,869,357	91,406,666	91,506,118	93,380,354	95,348,303
Other Revenue - Local	132,941,808	108,959,724	99,508,268	99,701,013	99,750,896
Total Revenue	\$ 1,835,035,749	\$ 1,756,719,815	\$ 1,504,520,031	\$ 1,525,494,906	\$ 1,536,302,160
Expenditures					
Instruction	936,994,008	923,104,981	921,099,512	923,779,037	914,801,651
Pupil Services	122,553,563	125,012,460	125,013,907	125,135,964	124,584,397
Improvement of Instr. Svcs.	44,795,264	45,108,735	45,106,744	45,282,010	45,118,694
Educational Media Services	14,438,542	15,166,686	15,165,744	15,248,612	15,171,394
Staff Development - Personnel	15,834,156	16,346,209	16,341,227	16,367,801	16,325,740
Federal Administration	1,942,971	1,947,491	1,947,375	1,957,574	1,948,070
General Administration	4,722,650	4,726,702	4,726,598	4,735,739	4,727,221
School Administration	87,389,483	93,099,882	92,588,257	92,900,676	92,372,558
Support Services - Business	83,621,859	66,964,597	66,963,658	67,046,264	66,969,291
Maintenance and Operation	106,786,252	108,687,637	108,686,384	108,796,691	108,693,905
School Safety & Security	24,998,695	26,273,563	26,272,489	26,367,025	26,278,934
Student Transportation	73,940,223	73,954,198	73,953,840	73,985,374	73,955,990
Support Services - Central	48,485,892	48,575,417	48,573,122	48,775,127	48,586,895
Other Support Services	39,234	39,234	39,234	39,234	39,234
School Nutrition Program	59,424,077	60,709,719	62,024,372	63,368,707	64,743,411
Construction & Capital Exp.	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Fac. Acquisition & Constr. Svcs.	803,515,249	329,019,656	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	\$ 2,429,482,119	\$ 1,938,737,168	\$ 1,608,502,463	\$ 1,613,785,835	\$ 1,604,317,386
Excess (deficiency) of Revenue over (under) Expenditures	\$ (594,446,370)	(182,017,353)	(103,982,432)	(88,290,929)	(68,015,227)
Other Financing Sourced (Uses)					
Sale of Capital Assets	130,000	130,000	130,000	130,000	130,000
Transfers In	4,707,712	4,707,712	4,707,712	4,707,712	4,707,712
Transfers Out	(4,707,712)	(4,707,712)	(4,707,712)	(4,707,712)	(4,707,712)
Total Other Financing Sources	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000
Fund Balance June 30, 20XX	\$ 972,958,532	\$ 791,071,180	\$ 687,218,748	\$ 702,910,251	\$ 619,333,521

Economic conditions could cause significant variances from the projections.

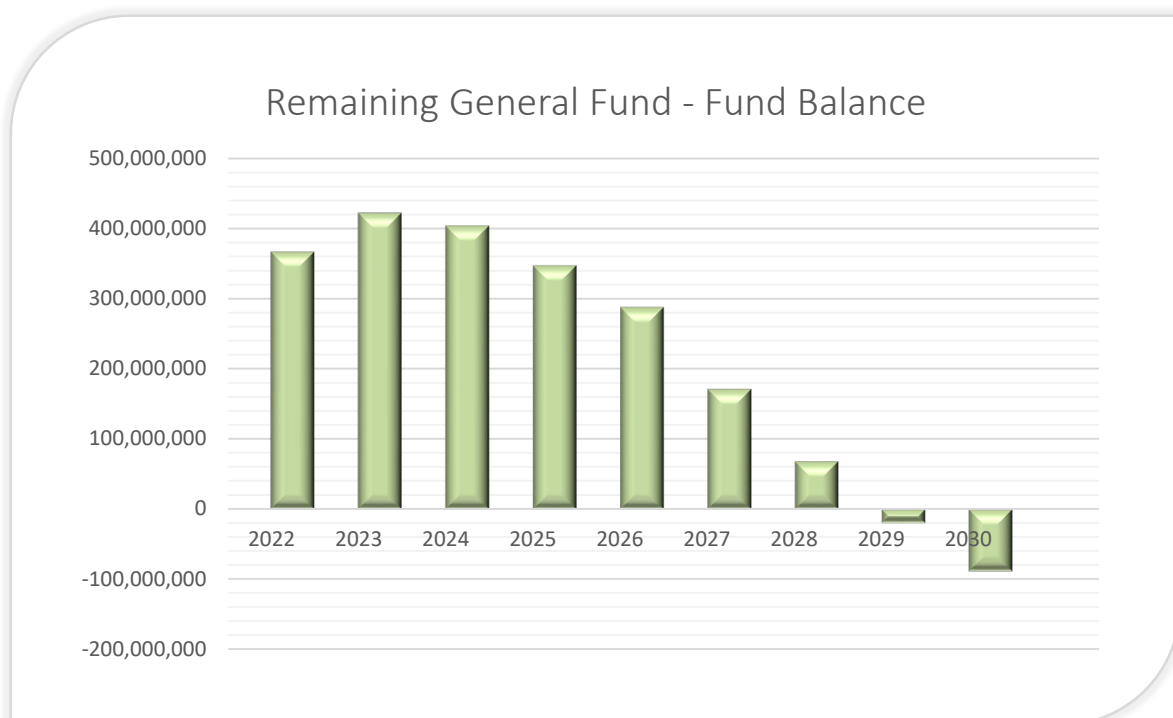
FINANCIAL TRENDS

FUND BALANCE

Fiscal Year	Beginning Fund Balance	General Fund Revenue	General Fund Expenditures	Transfers	Ending Fund Balance
2030	(19,530,749)	1,367,510,616	1,431,564,432	(4,707,712)	(88,292,277)
2029	67,999,452	1,358,764,741	1,441,587,230	(4,707,712)	(19,530,749)
2028	170,758,037	1,339,899,127	1,437,950,000	(4,707,712)	67,999,452
2027	287,316,379	1,328,080,472	1,439,931,102	(4,707,712)	170,758,037
2026	346,837,566	1,386,046,647	1,440,860,122	(4,707,712)	287,316,379
2025	403,475,427	1,367,441,605	1,420,439,701	(3,639,766)	346,837,566
2024	421,639,773	1,311,409,336	1,328,613,309	(960,373)	403,475,427
2023	366,209,040	1,220,762,928	1,164,073,347	(1,258,849)	421,639,773
2022	303,772,503	1,148,671,102	1,085,333,069	(901,496)	366,209,040

Source: Department of Financial Services

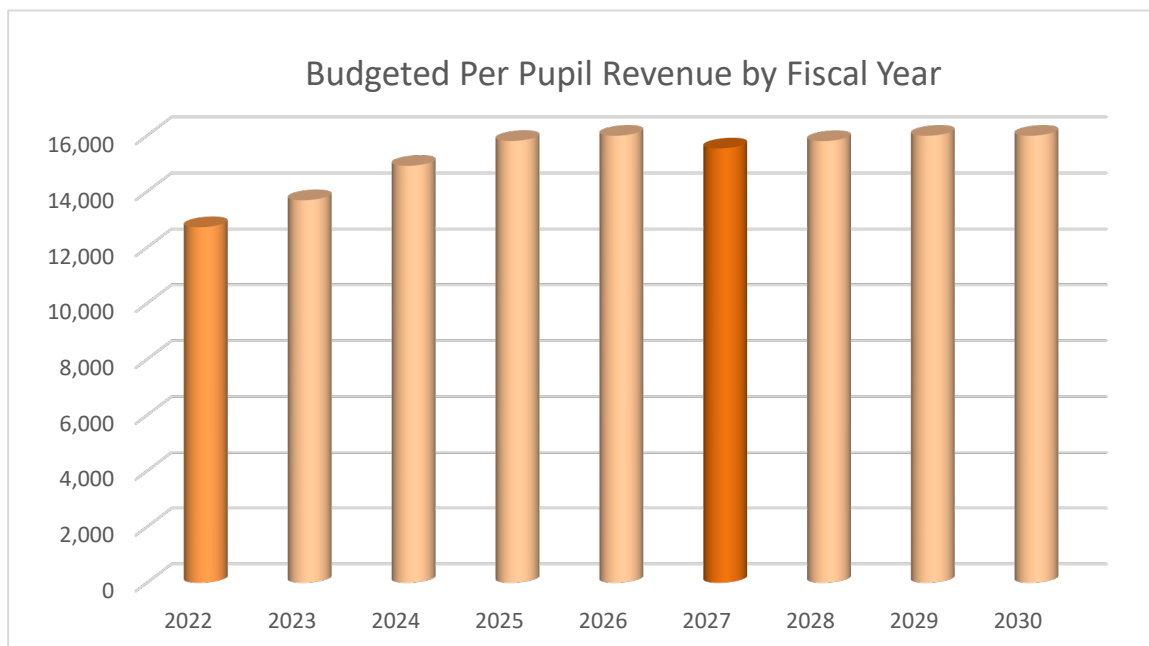
Expenditures are based on a 97% expense rate for FY 2025 and a 98% expense rate for FY 2026 - FY 2030



BUDGETED REVENUES PER PUPIL

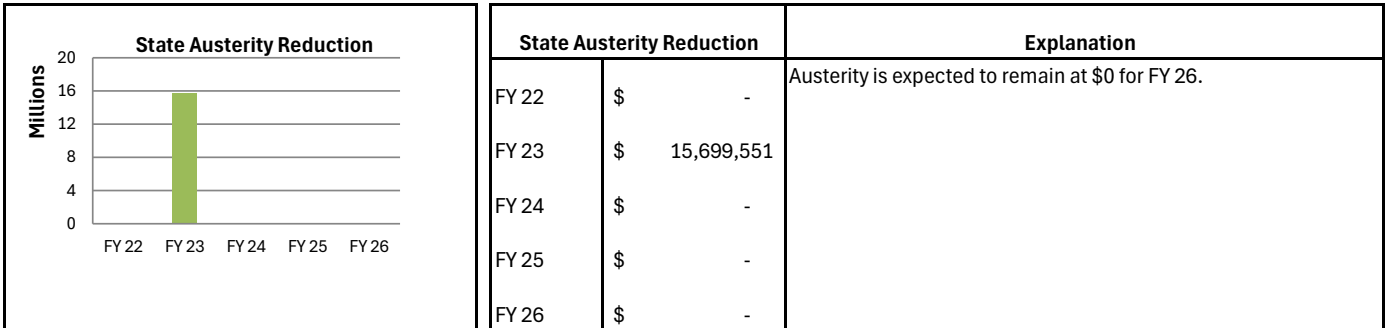
Fiscal Year	Local Revenue	State Revenue	Federal Revenue	Other Revenue Local	Total
2030	946,755,181	382,652,865	1,000,000	37,102,570	\$ 1,367,510,616
2029	920,958,160	399,704,011	1,000,000	37,102,570	\$ 1,358,764,741
2028	895,927,677	405,868,880	1,000,000	37,102,570	\$ 1,339,899,127
2027	871,643,091	418,334,812	1,000,000	37,102,570	\$ 1,328,080,472
2026	897,052,202	449,241,875	1,000,000	38,752,570	\$ 1,386,046,647
2025	875,381,275	456,903,654	1,015,000	34,141,677	\$ 1,367,441,605
2024	821,652,454	431,269,247	971,716	57,515,920	\$ 1,311,409,336
2023	763,513,760	407,744,823	938,450	48,565,894	\$ 1,220,762,928
2022	725,340,080	384,994,469	945,942	37,390,612	\$ 1,148,671,102

Fiscal Year	Local Revenue	State Revenue	Federal Revenue	Other Revenue Local	Total
2030	11,309	4,571	12	443	\$ 16,334
2029	10,930	4,744	12	440	\$ 16,126
2028	10,570	4,789	12	438	\$ 15,808
2027	10,204	4,897	12	434	\$ 15,547
2026	10,427	5,222	12	450	\$ 16,111
2025	10,123	5,284	12	395	\$ 15,813
2024	9,351	4,908	11	655	\$ 14,925
2023	8,564	4,574	11	545	\$ 13,693
2022	8,038	4,266	10	414	\$ 12,729

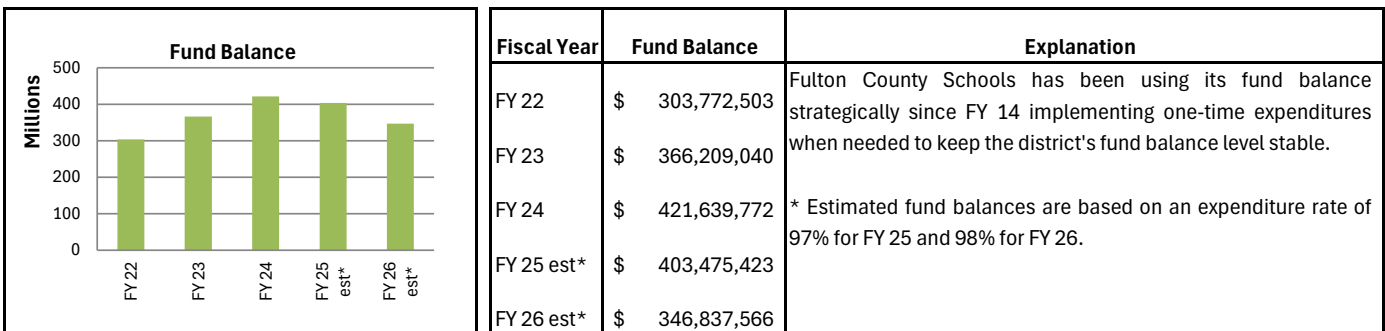


VISUAL DATA ANALYSIS

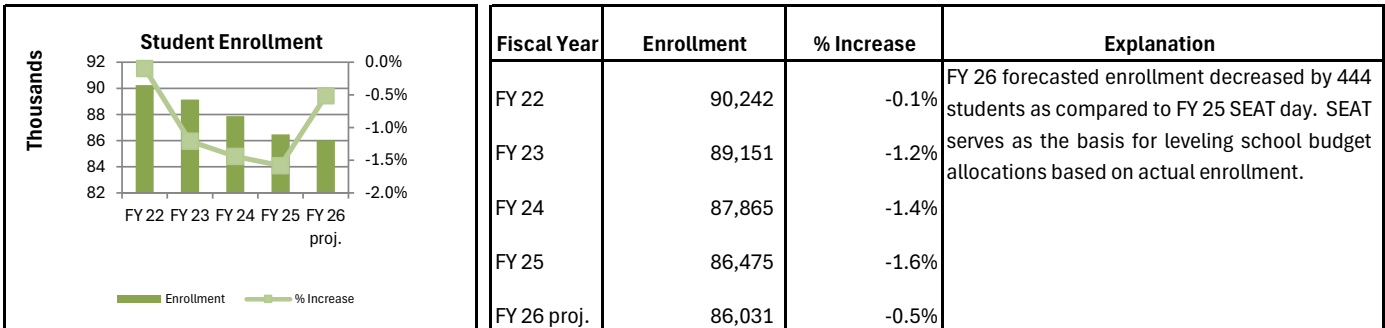
State Austerity - State imposed reduction to Quality Basic Education (QBE) Funding



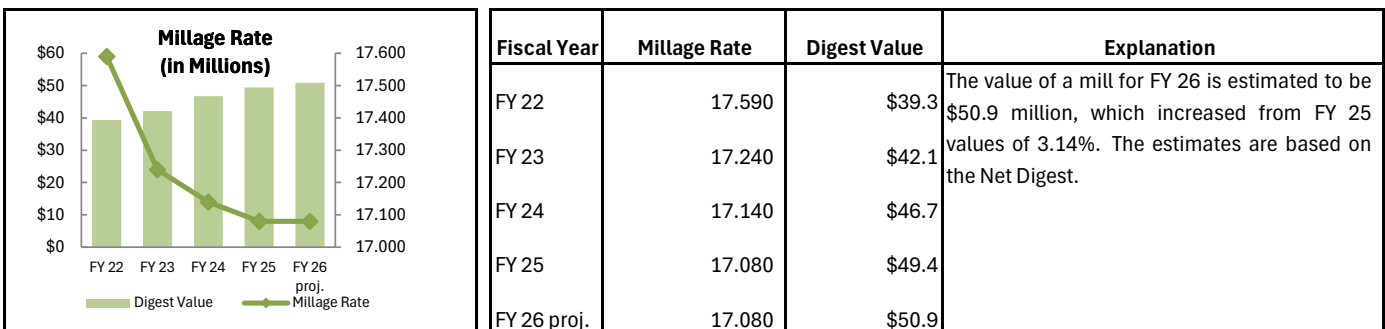
Fund balance - A measurement of available financial resources defined as the difference between total assets and total liabilities.



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

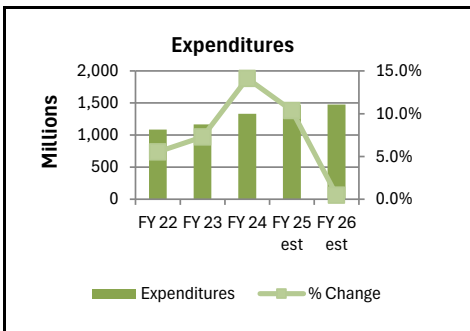


Millage Rate - The tax rate used to calculate ad valorem taxes. One mil equals \$1 for every \$1000 of taxable property value



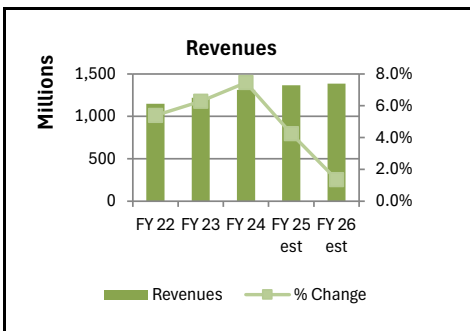
VISUAL DATA ANALYSIS

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



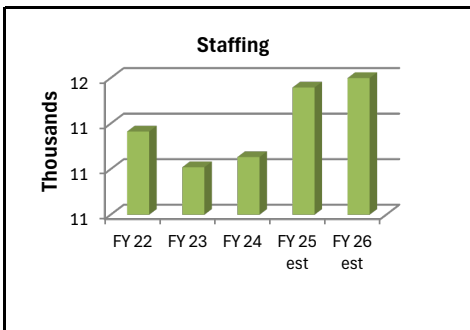
Fiscal Year	Expenditures	% Change	Explanation
FY 22	\$ 1,086,234,565	5.53%	The District has been experiencing rising expenditures due to increases in the Teachers Retirement System and Health Insurance costs. In FY 26, expenditures are expected to increase due to proposed salary increases, TRS, and Health benefits.
FY 23	\$ 1,165,381,761	7.29%	
FY 24	\$ 1,329,989,549	14.12%	
FY 25 est	\$ 1,468,010,591	10.38%	
FY 26 est	\$ 1,474,973,142	0.47%	

Revenues - Accounts for appropriations available for the school district



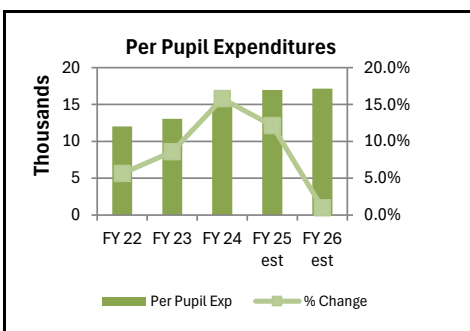
Fiscal Year	Revenues	% Change	Explanation
FY 22	\$ 1,148,671,102	5.38%	
FY 23	\$ 1,220,812,494	6.28%	
FY 24	\$ 1,311,825,203	7.46%	
FY 25 est	\$ 1,367,441,605	4.24%	
FY 26 est	\$ 1,386,046,647	1.36%	

Staffing -Total General Fund positions allocated for schools and departments



Fiscal Year	Staffing	% Change	Explanation
FY 22	11,383	-0.41%	In FY 26, staff is projected to grow by 57 positions or .50%. This growth is primarily at the school level as the district is transitioning positions funded with ESSER to General Fund.
FY 23	11,304	-0.69%	
FY 24	11,327	0.20%	
FY 25 est	11,479	1.35%	
FY 26 est	11,536	0.49%	

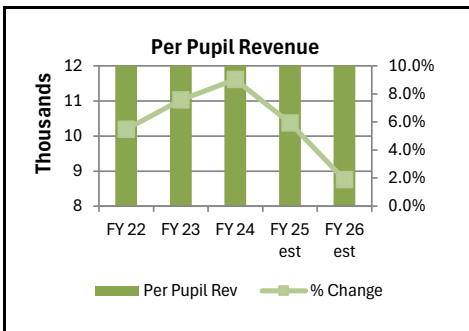
Per Pupil Expenditure - Total General Fund expenditures divided by total enrollment



Fiscal Year	Per Pupil Exp	% Change	Explanation
FY 22	\$12,037	5.63%	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 23	\$13,072	8.60%	
FY 24	\$15,137	15.80%	
FY 25 est	\$16,976	12.15%	
FY 26 est	\$17,145	0.99%	

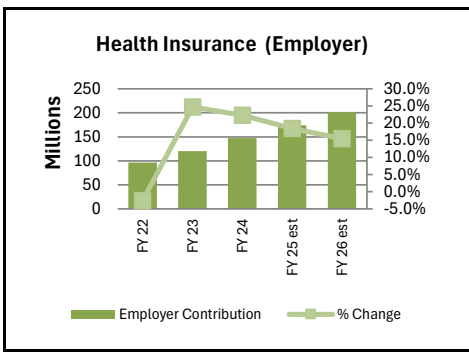
VISUAL DATA ANALYSIS

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



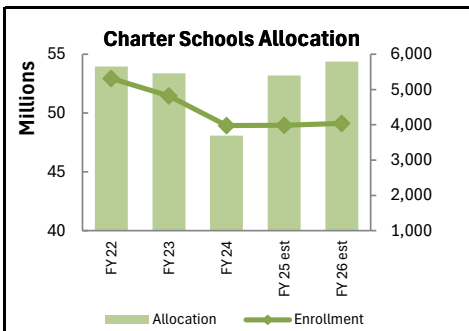
Fiscal Year	Per Pupil Rev	% Change	Explanation
FY 22	\$12,729	5.48%	The cost of the Per Pupil revenue has been increasing each year due to enrollment decreasing.
FY 23	\$13,694	7.58%	
FY 24	\$14,930	9.03%	
FY 25 est	\$15,813	5.92%	
FY 26 est	\$16,111	1.88%	

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



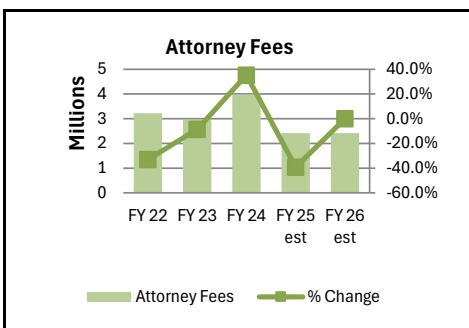
Fiscal Year	Employer Contribution	% Change	Explanation
FY 22	\$96,548,067	-2.56%	This amount is based on the number of employees who select to participate in the State Health Benefit Plan. It is also dependent on which plan is selected and the premium associated with that plan. Health insurance for the District increased by \$27 Million or 15.47% for FY 26.
FY 23	\$120,378,444	24.68%	
FY 24	\$147,216,688	22.29%	
FY 25 est	\$174,287,462	18.39%	
FY 26 est	\$201,242,825	15.47%	

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



Fiscal Year	Enrollment	Allocation	Explanation
FY 22	5,314	\$53,946,417	Enrollment for Charter School Allocation has been decreasing for past year; however, the increase in the budget allotment is due to the proposed salary increase, TRS, and health benefits.
FY 23	4,823	\$53,373,049	
FY 24	3,979	\$48,079,804	
FY 25 est	3,985	\$53,187,129	
FY 26 est	4,040	\$54,373,011	

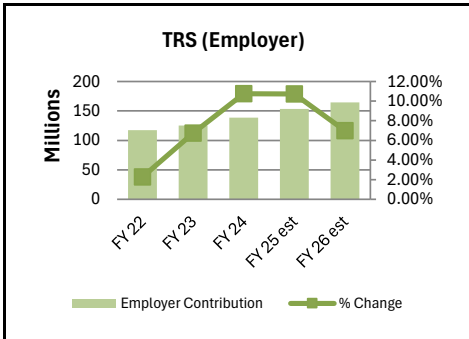
Attorney Fees - Total attorney fees paid by the district (General Fund)



Fiscal Year	Attorney Fees	% Change	Explanation
FY 22	\$3,218,536	-32.99%	The district is strategically finding ways to decrease attorney fees and to keep legal costs down.
FY 23	\$2,943,992	-8.53%	
FY 24	\$3,985,259	35.37%	
FY 25 est	\$2,420,500	-39.26%	
FY 26 est	\$2,420,500	0.00%	

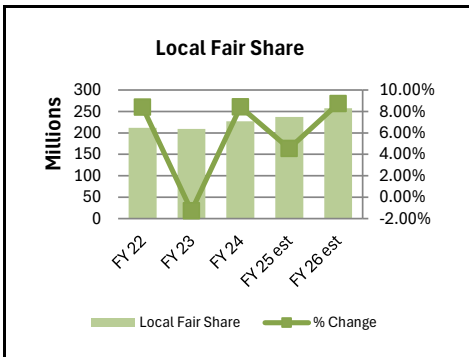
VISUAL DATA ANALYSIS

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



Fiscal Year	Employer Contribution	% Change	Explanation
FY 22	\$117,359,716	2.27%	The District's contribution to TRS has fluctuated in the last five years. In FY 26, rates are expected to increase to 21.91%. TRS is forecasted to increase over the next five years.
FY 23	\$125,276,324	6.75%	
FY 24	\$138,747,389	10.75%	
FY 25 est	\$153,638,128	10.73%	
FY 26 est	\$164,362,801	6.98%	

Local Fair Share



Fiscal Year	Local Fair Share	% Change	Explanation
FY 22	\$211,831,330	8.41%	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 26, the LFS will increase approximately 8.73%.
FY 23	\$209,120,993	-1.28%	
FY 24	\$226,735,389	8.42%	
FY 25 est	\$237,005,956	4.53%	
FY 26 est	\$257,705,567	8.73%	

KEY FACTORS THAT AFFECTED THE CURRENT YEAR BUDGET DEVELOPMENT

REVENUE

- **STUDENT ENROLLMENT**
 - The projection for the fiscal year 2025-2026 of 86,031 students is a decrease of 444 students over the SEAT Day enrollment and a decrease of 1,231 students from the forecasted FY25 enrollment of 87,262.
- **STATE REVENUE (GOVERNOR'S PROPOSED BUDGET)**
 - The Governor's proposed amendments include an increase in health benefits. Effective July 1, 2025, the benefit rates will increase from \$1,780 to \$1,885 for certified employees.
 - FCS state revenue budget decreased by \$16 million or 3.53%.
 - The Local Fair Share allocation rose by \$21.2 million, bringing the total to \$258,234,322. This increase adversely impacts the school district's revenue.
- **FUND BALANCE**
 - Due to rising expenditure and decreasing revenue, the fund balance is forecasted to decrease over the next five years.

EXPENDITURES

- **HEALTH INSURANCE BENEFIT**
 - The Governor's proposed amendments include an increase in health benefits. Effective July 1, 2025, the employer benefit rate will rise from \$1,580 to \$1,885 per member per month for non-certified employees, and from \$1,780 to \$1,885 for certified employees.
- **TEACHERS RETIREMENT SYSTEM (TRS)**
 - TRS will increase to 21.91 from 20.78
- **GENERAL FUND CONTRIBUTION TO THE PRE-KINDERGARTEN PROGRAM**
 - The General Fund contribution to the prekindergarten program is \$4.7 million, reflecting a \$1.1 million increase over the current fiscal year. Of this increase, \$850,000 was approved for FY 25 but was not needed until FY 26.

KEY FACTORS THAT AFFECTED THE CURRENT YEAR BUDGET DEVELOPMENT

NOTABLE EXPENDITURES RECOMMENDATIONS

- **SCHOOL CLOSURES**

- Fulton County has closed two schools due to low enrollment—Parklane Elementary School in East Point and Spalding Drive Elementary School in Sandy Springs—and one facility, Conley Hills Elementary School Building in East Point, due to aging.

- **SALARY ENHANCEMENTS**

- To remain competitive with surrounding districts, the annual budget has been structured to include a 2.5% raise for all eligible employees. This increase is designed to reflect both the rising cost of living and the need to reward staff for their ongoing contributions to the educational environment. Additionally, a step increase is included, which typically rewards employees based on their years of service or professional development milestones. This dual approach not only incentivizes longevity but also encourages continuous improvement among staff.

- **SCHOOL ALLOTMENT GUIDELINES RECOMMENDATIONS**

- **ADDITIONS:**

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

- **ELIMINATIONS:**

- Graduation Coaches
- Media Paraprofessionals
- Flex Position funding (MS)
- .50 MTSS/504 (In-School Academy)

- **CHANGES:**

- Asst. Principal Ratio (MS) – Maximum of 3.00 with a minimum of 600 students
- Counselor (MS) – Ratio decreased to 1:450
- Counselor (HS) – Ratio decreased to 1:325
- Per Pupil (All) – Decreased from \$152 to \$130
- Magnet Per Pupil (STEM/Middle/College Campus) – from \$135 to \$130
- Magnet Teachers (STEM/Middle/College Campus) - from 3.50 to 3.00
- Magnet Program allocation for traditional schools changed from 3.50 Teachers/ \$135 per magnet pupil to the following:

KEY FACTORS THAT AFFECTED THE CURRENT YEAR BUDGET DEVELOPMENT

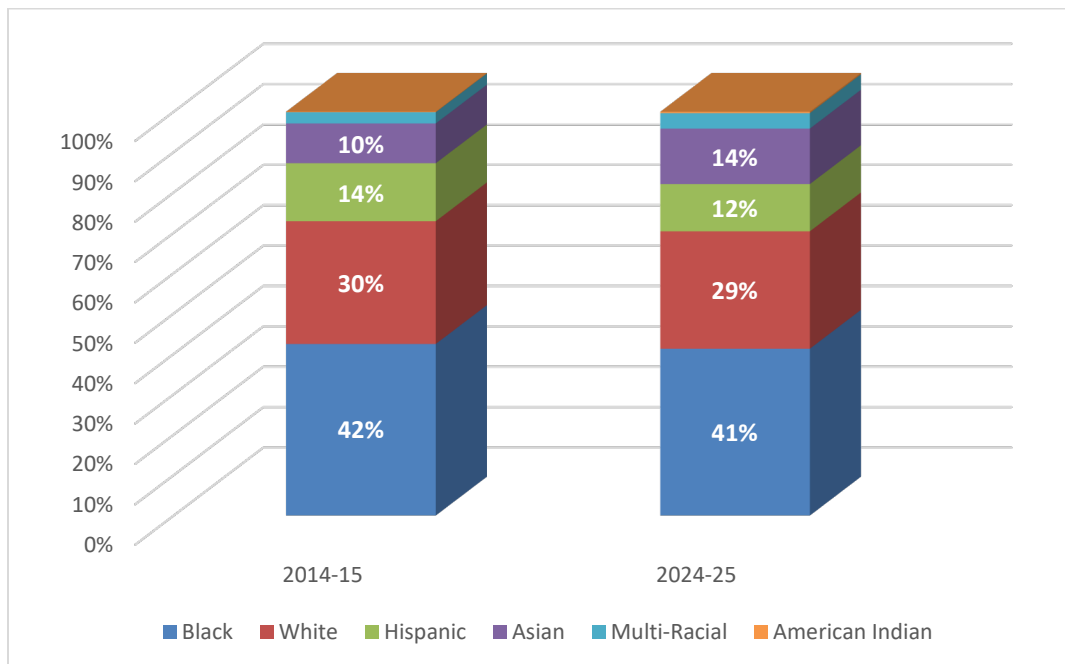
- **Personnel**
 - ✚ Elementary Schools - 1.0 Teacher/Magnet Supplement
 - ✚ Middle Schools – .50 Coordinator
 - ✚ High Schools – 3.0 Teachers/1.0 Coordinator
- **Non-Personnel**
 - ✚ New Program - \$15,000
 - ✚ Existing Program - \$30,000
 - ✚ Certified Program - \$45,000
 - ✚ Sunsetting Programs – The school or district must continue to offer the program to students who are currently enrolled.
- **BUDGET ASSUMPTIONS, INITIATIVE, AND CONSTRAINTS:**
 - Compensation recommendation \$31.9 M
(2.5% salary increase plus step for eligible employees)
 - Health Insurance increase (all employees) \$31.4 M
 - TRS Increase \$15.3 M
 - Pre-Kindergarten (GF contribution) \$1.1 M
 - FY 26 One-time Requests \$95 K
- **LIST OF ONE-TIME EXPENDITURES:**
 - Academics – Periodicals and Subscriptions \$95 K
- **FUNDS TO BE COMMITTED IN FUND BALANCE:**
 - Risk Management \$5.0 M
 - Textbooks \$23.4 M
 - Reserves (*Working Capital, Catastrophic Event, Revenue Stabilization*) * \$220.2 M
*Committed per Board Policy DIBA
- **OTHER SUSTAINING REVENUE SOURCES:**
 - Investment Income \$24.6 M
 - Federal Indirect Cost Reimbursement \$3.5 M
 - Rental of Property \$2.0 M
 - E-Rate Reimbursement \$1.2 M
 - Tuition from Individuals \$1.1 M

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 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 comprises 56 elementary schools, 19 middle schools, 19 high schools (including two STEM-focused schools, one open campus school, and one middle college campus), one virtual school, and eight charter /alternative schools. The district also has one Career and Technical Center. These campuses house approximately 86,031 students.

Since the 2014-2015 school year, Fulton County's total population has grown by approximately 9%. However, enrollment in Fulton County Schools has declined by 8.78%, representing a loss of 8,271 students. The district's student population and demographics have shifted significantly. The percentage of white students has decreased from 30% to 29%, while the Hispanic student population has declined from 14% to 12%. In contrast, the Asian student population has grown from 10% in 2014-2015 to 14% in 2024-2025. Overall enrollment is projected to continue declining over 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.

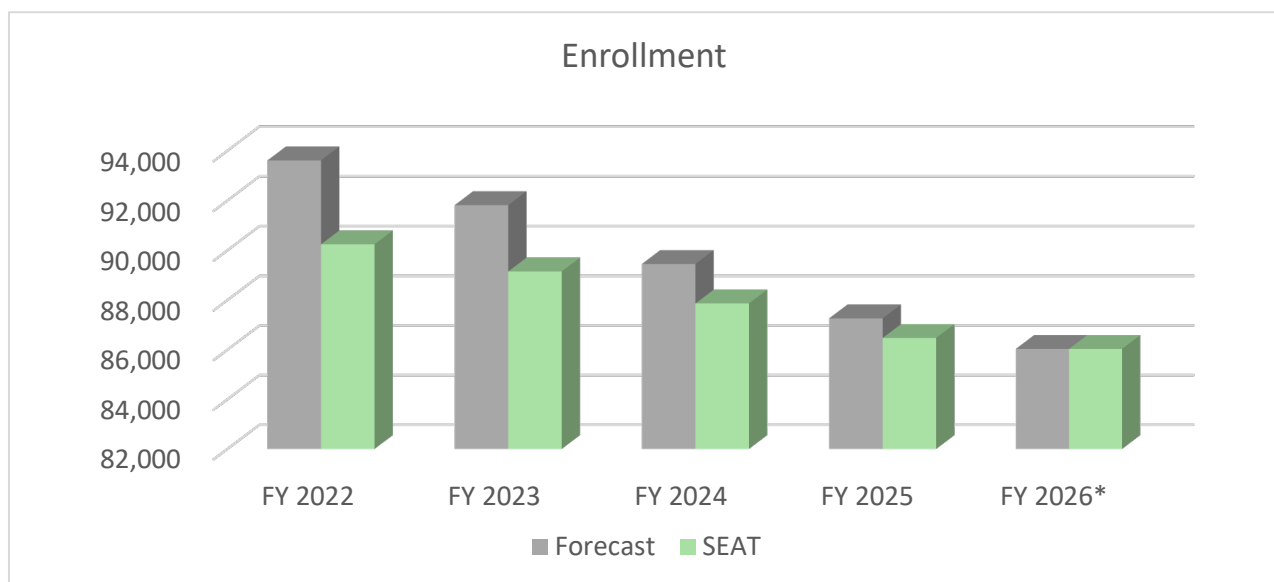
STUDENT ENROLLMENT

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 2021-22 through FY 2025-26. It shows how close the forecasted enrollment is to actual.

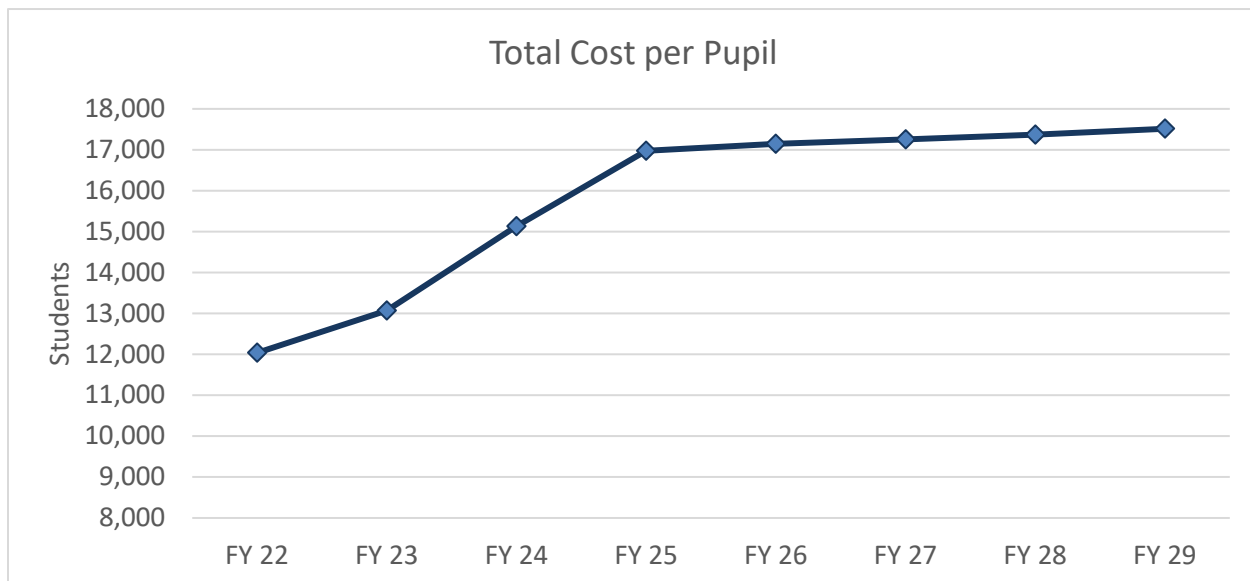
Fiscal Year	Forecast	SEAT	Increase (Decrease)	% Change
FY 2022	93,611	90,242	(3,369)	-3.60%
FY 2023	91,814	89,151	(2,663)	-2.90%
FY 2024	89,450	87,865	(1,585)	-1.77%
FY 2025	87,262	86,475	(787)	-0.90%
FY 2026*	86,031	86,031	-	0.00%

* FY2026 SEAT enrollment represent the FY2026 forecast enrollment numbers.



PER PUPIL EXPENDITURES

Fiscal Year	Enrollment	Expenditures	Per Pupil Expenditures
FY 2022	90,242	1,086,234,565	12,037
FY 2023	89,151	1,165,332,195	13,071
FY 2024	87,865	1,329,573,682	15,132
FY 2025	86,475	1,468,010,591	16,976
FY 2026	86,031	1,475,171,002	17,147
FY 2027	85,425	1,474,025,163	17,255
FY 2028	84,759	1,472,003,631	17,367
FY 2029	84,260	1,475,715,089	17,514



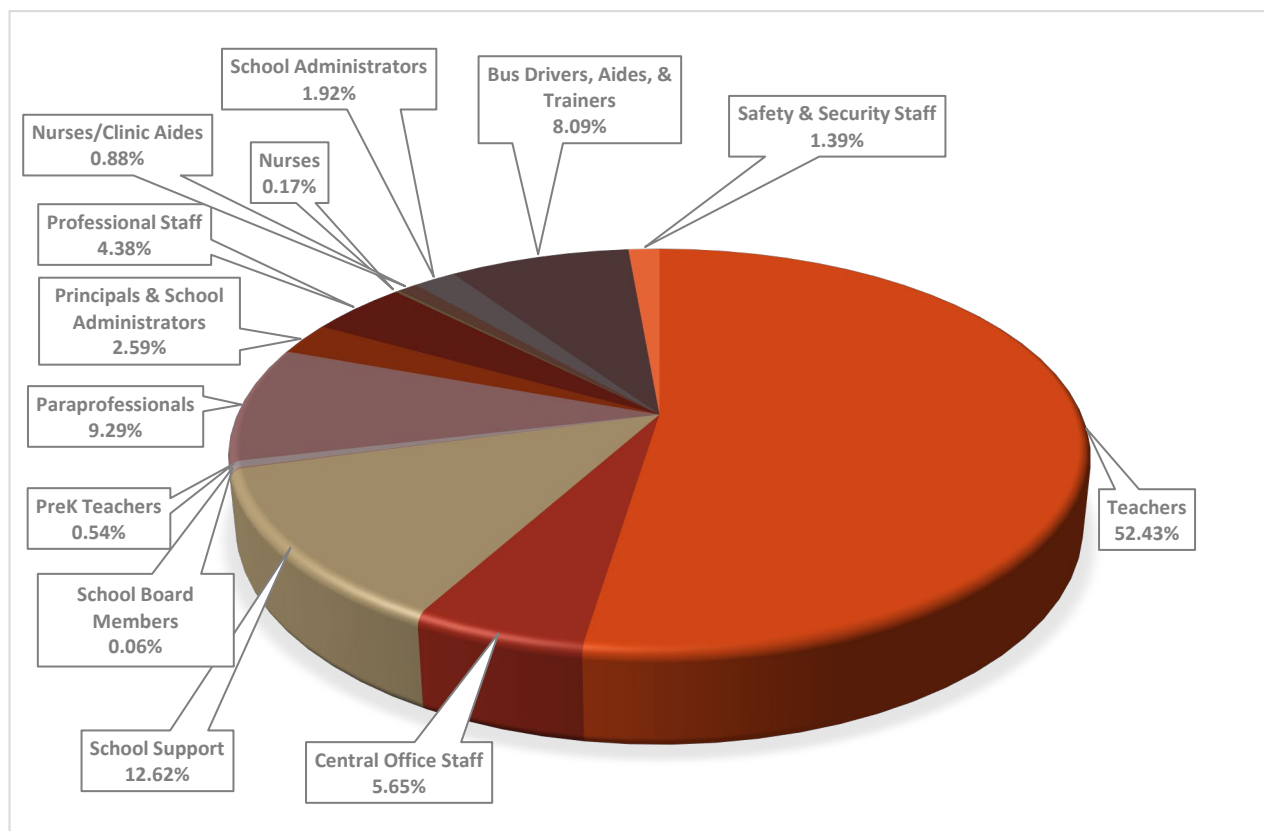
ALLOCATION OF PERSONNEL

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 staff 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 2025-26 budget as compared to the FY 2024-25 budget. The total number of full-time equivalent positions increased by 56.38. The school general fund budget decreased by 108.57 teaching FTEs for FY 2026 due to the closing of two schools.

CLASSIFICATION	FY 2024-25	FY 2025-26	
	Projected	Proposed	Difference
Teachers	6,156.23	6,047.66	(108.57)
Central Office Staff	655.83	651.83	(4.00)
School Support	1,440.82	1,455.46	14.64
School Board Members	7.00	7.00	-
PreK Teachers	59.00	62.00	3.00
Paraprofessionals	872.20	1,072.00	199.80
Principals & School Administrators	288.00	299.00	11.00
Professional Staff	612.19	504.70	(107.49)
Nurses	20.00	20.00	-
Nurses/Clinic Aides	103.00	101.00	(2.00)
School Administrators	165.00	222.00	57.00
Bus Drivers, Aides, & Trainers	938.00	933.00	(5.00)
Safety & Security Staff	162.00	160.00	(2.00)
Total	11,479.27	11,535.65	56.38

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

BUDGETED FULL TIME EQUIVALENT POSITIONS FOR FY 2025-26



PROPERTY TAX RATES

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

For FY 2026, the Fulton County Board of Education has tentatively approved a budget based on a millage rate of 17.080 per \$1,000 of assessed value.

<i>Fiscal Year</i>	<i>Tax Year</i>	<i>Tax Rate Per \$1000 Valuation</i>	<i>Property Values (In Millions) Total Market Value</i>	<i>Property Values (In Millions) Total Taxable Value</i>	<i>Taxes Levied (In Millions)</i>	<i>% Of Billed Taxes Collected Within Fiscal Year</i>	<i>Actual Collection of Taxes Levied Within the Fiscal Year (in Millions)</i>
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	17.140	148,743.23	59,497.29	801.16	96%	755.16
2025	2024	17.080	157,766.72	63,106.69	843.72	96%	816.29
2026	2025	17.080	162,484.82	64,993.93	868.94	96%	840.68
2027	2026	17.080	167,328.06	66,931.22	892.72	96%	863.01
2028	2027	17.080	172,319.06	68,927.89	909.14	96%	878.88
2029	2028	17.080	177,463.95	70,985.58	925.77	96%	894.96

Property Taxable Values

Fulton County's total taxable digest has ranged from \$27 to \$62 billion over the past ten years with the value projected to be around \$64.9 billion in FY 26, which will be an increase from FY 25. This will continue the trend of positive gains which began in FY 15.

Tax Millage Rate

The millage rate of the school system for FY 2025-2026 is 17.080, of which, all are used for the maintenance and operations of the school district.

The current projections for FY 26 are based on a 17.080 millage rate.

Tax Levy

A millage rate of 17.080 will levy \$868.94 million in taxes for FY 26.

Tax Collections

The Tax Office is expected to collect 94% of the taxes billed. However, billing is expected to be 96% of what is levied in FY 26 for a total of \$840.68 million.

Tax Year 2023			
Principal Taxpayer	Taxable Assessed Value ¹	Rank	% of Total Taxable Assessed Value
Development Authority of Fulton County	\$ 3,003,539	1	2.74%
Georgia Power	718,653	2	0.66%
Atlanta Development Authority	577,891	3	0.53%
Google Inc.	286,521	4	0.26%
Norfolk Southern Railway Company	230,652	5	0.21%
AT&T	210,379	6	0.19%
Coca Cola Company	182,836	7	0.17%
Post Apartment Homes	169,021	8	0.15%
Delta Airlines	158,490	9	0.14%
Twitter Inc.	157,012	10	0.14%
Total Principal Taxpayers	\$ 5,694,994		
All Other Taxpayers	103,949,867		94.81%
Total	\$ 109,644,861		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			

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'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, 2024. 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 payable as of June 30, 2024.

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 represents 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, 2024 are as follows:

2011 Intergovernmental Agreement, City of Union City, Ga			
	Principal	Interest	P + I
FY 2025	2,375,667	1,685,536	4,061,203
FY 2026	2,375,667	1,685,536	4,061,203
FY 2027	2,375,662	1,685,536	4,061,198
Total	\$7,126,996	\$5,056,608	\$12,183,604

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, 2024:

	Outstanding 6/30/2023	Additions	Reductions	Outstanding 6/30/2024	Amounts Due in One Year
Government Activities					
2011 intergovernmental agreement	9,502,663	-	2,375,667	7,126,996	2,375,667
Workers' compensation insurance claim	12,183,000	7,370,416	5,753,416	13,800,000	4,895,000
Other claims and judgements	173,810	1,077,508	541,163	710,155	710,155
Subscriptions Payable	9,593,956	-	3,524,193	6,069,763	3,679,963
Net OPEB liabilities	517,685,271	96,718,719	58,221,918	556,182,072	-
Net pension liabilities	1,532,102,781	323,230,719	498,297,901	1,357,035,599	-
Compensated absences	45,426,511	37,990,766	34,750,478	48,666,799	43,800,119
Total Governmental Activities	\$ 2,126,667,992	\$ 466,388,128	\$ 603,464,736	\$ 1,989,591,384	\$ 55,460,904

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.

Bond Rating

Moody's Investors Services has assigned Fulton County Schools its Triple A credit rating (Aaa), which is highest for a government Body. Standard and Poor assigned Fulton County Schools a credit rating of AA+. Credit ratings represent the creditworthiness of corporations and government agencies. Investment professionals use the ratings to assess the likelihood a debt can be repaid. Ratings also help determine borrowing costs and the rate of interest paid.

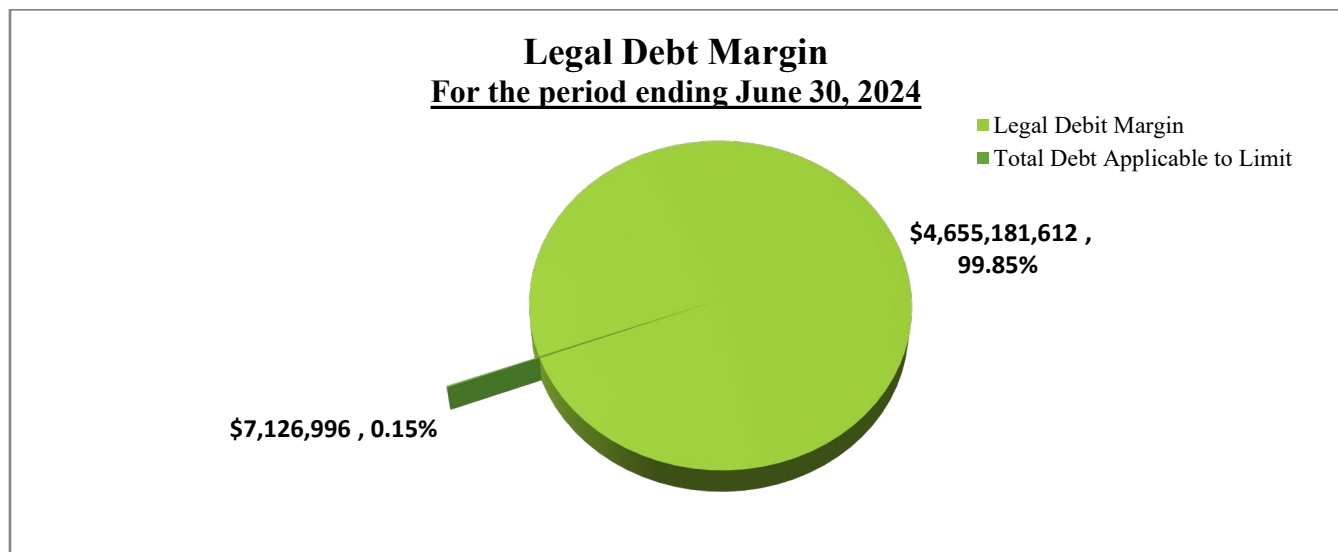
Other Post Employment Benefit

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 \$262,875,785 and deductions of \$141,733,219, the OPEB liability is \$556,182,072.

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, 2024, as reflected on the chart below, the legal debt limit for the School System's long-term debt is \$4,655,181,612 or \$4.7 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 \$7,126,996, which is the outstanding obligations, is well below the legal debt limit of \$4,662,308,608. The legal debt margin or the net amount of external financing available for the issuance of general obligation bonds at June 30, 2024 is \$4,655,181,612. The School System is, therefore, operating at only 0.15 percent of its debt capacity, meaning 99.85 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 2020-2024 are reflected on the next page. 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 0.15 percent to 0.78 percent of its legal debt limit.

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

June 30,

	2020	2021	2022	2023	2024
Assessed Value ¹	\$35,613,718,000	\$37,007,924,000	\$39,310,649,000	\$42,165,782,000	\$46,623,086,081
Legal Debt Margin					
Debt Limit					
(10% of assessed value) ²	\$3,561,371,800	\$3,700,792,400	\$3,931,064,900	\$4,216,578,200	\$4,662,308,608
Debt Applicable to Limit ²					
General Obligation Bonds and Contractual Obligations	28,124,664	14,253,997	11,878,330	9,502,663	7,126,996
Less: Amount Reserved for Repayment of General Obligation Debt	-305,100.00	-	-	-	
Total debt applicable to limit	27,819,564	14,253,997	11,878,330	9,502,663	7,126,996
Legal Debt Margin	\$3,533,552,236	\$3,686,538,403	\$3,919,186,570	\$4,207,075,537	\$4,655,181,612
Total Net Debt Applicable to the Limit as a % of the Debt Limit	0.78%	0.39%	0.30%	0.23%	0.15%

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 Commissioner's Office Digest Billing Reconciliation (consolidation and evaluation of Digest 2022)

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 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 goals outlined in the strategic 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.

The district planned and prepared its FY26 budget to align with the strategic plan which is built on the core values of **Teamwork, Integrity, and Accountability**. This plan outlines our vision for the future and is centered on six strategic goals aimed at enhancing student performance, ensuring safety and operational efficiency, providing impactful programming, strengthening employee engagement, utilizing fiscal resources effectively, and deepening community connections.

With clear, focused objectives and a commitment to continuous improvement, this plan serves as a roadmap to guide Fulton County Schools in shaping a brighter, more successful future for our students, staff, and community.

Fulton County Schools and the Board of Education established six Strategic Plan Goals and a Continuous Improvement Cycle to guide the budget development process.

Enhance Performance for All Students Our mission is to enhance performance for all students. We believe in nurturing well-rounded individuals and foster excellence in academics, arts, athletics, attendance, and behavior. Our approach is tailored to support diverse learning styles and abilities through differentiated teaching methods and robust support systems. We are committed to continuous improvement by creating an inclusive environment that supports every student's unique needs and ensures progress on their educational journey. At Fulton County Schools, we are dedicated to shaping a brighter future for every student in our community.

Prioritize Safety and Operational Efficiency Fulton County Schools is committed to establishing a secure and safe learning environment for students and staff. We invest in resources that promote physical, mental, and emotional safety, implement robust protocols, and ensure our infrastructure meets safety standards. Additionally, we focus on optimizing operational processes to minimize disruptions and waste, ensuring a smooth learning experience for everyone involved. By prioritizing safety and efficiency, we aim to create an atmosphere for effective teaching and learning while addressing the well-being of our students and staff.

Ensure Impactful Programming Fulton County Schools is committed to providing a well-rounded educational experience that prepares students for the demands of the modern world. Our aim is to offer a diverse range of opportunities that cater to the needs of our diverse student body, ensuring they have the necessary tools for success in all aspects of life. We carefully select and monitor programs to ensure they benefit both our students and the district as a whole. It's not just about individual student achievement; we also prioritize district-wide efforts that enhance the overall value of Fulton County Schools.

Strengthen Employee Engagement At Fulton County Schools, attracting and retaining high-quality educators and staff is a priority. We foster a positive workplace culture through diverse professional development, recognition programs, and open communication. By prioritizing employee engagement, we enhance education quality and create a supportive environment where teachers and staff feel valued and motivated. This positive atmosphere directly impacts student learning experiences, fostering a conducive and inspiring educational journey.

Utilize Fiscal Resources Effectively Fulton County Schools' commitment to responsible financial management aims to ensure that every dollar benefits our students, staff, and community. Through careful budgeting, continuous monitoring, and strategic resource allocation, we maximize the impact of taxpayer dollars while prioritizing transparency and accountability. Our dedication to fiscal responsibility means we work diligently to pursue long-term financial sustainability, safeguarding resources for the future of education in our district.

Deepen Community Connections Fulton County Schools recognizes the importance of collaboration between schools, the district, and our communities. Through active engagement with parents, local businesses, and community organizations, we foster a supportive network aimed at ensuring shared responsibility for student success. Building on our history of community partnerships, including the establishment of local school governance councils, we remain dedicated to strengthening communication and integration efforts that will positively shape the future of education.



As in past 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. Teacher Retirement System
2. State Revenue
3. Digest Exemptions and Appeals
4. Legislation
5. State Local Fair Share
6. Health Insurance cost
7. Enrollment Decrease
8. 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.

*F*ulton
County Schools
Where Students Come First



**Organizational Section
FY2026**



Adriana A. 11th Grade – Chattahoochee HS

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 operate 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

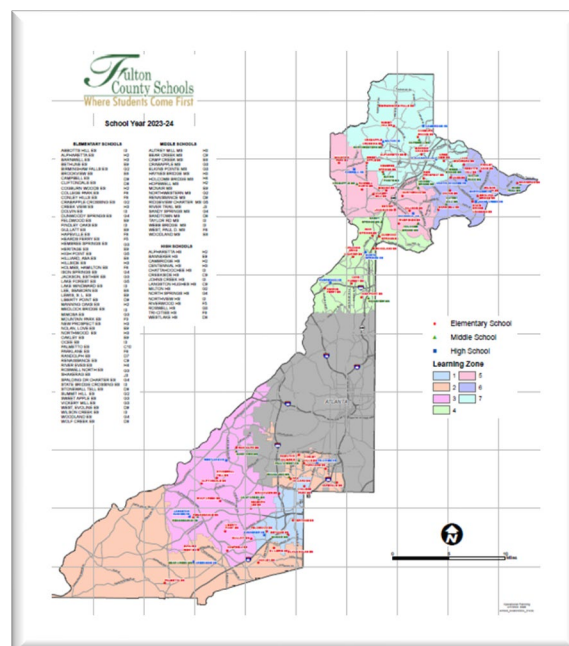
The School Division provides a broad spectrum of general, special, gifted, career and technical, and virtual education opportunities for approximately 86,031 students (including pre-kindergarten through grade 12) between ages of 3 and 21. In addition to the standard Diploma, the school division also 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

Year	Population ¹	(thousands of dollars)	Per Capita Personal Income		Median Age ⁴	Unemployment Rate ⁸		
		Personal Income ²	County ³	County as a % of U.S. ³		County ⁵	State of Georgia ⁶	United States ⁷
2015	1,008,275	\$59,774,879	59.284	130%	35.2	6.0%	6.1%	5.3%
2016	1,010,562	\$65,686,096	65.000	130%	35.2	5.4%	5.2%	4.9%
2017	1,023,336	\$58,541,983	57.207	130%	35.2	4.3%	4.3%	4.1%
2018	1,041,423	\$58,988,282	56.642	130%	35.4	3.7%	4.1%	4.0%
2019	1,050,114	\$68,296,264	65.037	108%	35.5	3.1%	3.6%	3.7%
2020	1,063,937	\$92,474,829	86.918	141%	35.6	7.7%	5.6%	7.9%
2021	1,077,402	\$98,479,008	91.404	148%	35.9	3.9%	3.7%	5.2%
2022	1,095,936	\$109,034,673	99.490	160%	36.9	3.5%	2.9%	3.5%
2023	1,110,549	\$113,358,179	102,074	164%	35.9	4.0%	3.3%	3.8%
2024	1,079,105	\$108,123,538	102,074	164%	36.1	4.1%	3.1%	4.2%

Note: Population 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 2024

STUDENTS AND CAMPUSES

The School Division provides a broad spectrum of general, special, gifted, career and technical, and virtual education opportunities for approximately 86,031 students (including pre-kindergarten through grade 12) between ages of 3 and 21 at 56 elementary schools, 19 middle schools, 19 high schools (including one open campus high school, two STEM-focused high schools, and one Middle College Campus), one full-time virtual school, and eight charter/alternative organizations (some charters have multiple campuses but are considered one school).

FACILITIES AND ADMINISTRATORS

Fulton County Schools is comprised of one Administration Building and two Professional Learning facilities. Other operations are supported by the transportation, facilities, and teaching museums.

ELEMENTARY SCHOOLS

A. Philip Randolph Elementary School

5320 Campbellton Road SW

Atlanta, GA 30331

Abbotts Hill Elementary School

5575 Abbotts Bridge Road

Johns Creek, GA 30097

Alpharetta Elementary School

192 Mayfield Road

Alpharetta, GA 30009

Asa G. Hilliard Elementary School

3353 Mount Olive Road

East Point, GA 30344

Barnwell Elementary School

9425 Barnwell Road

Johns Creek, GA 30022

Birmingham Falls Elementary School

14865 Birmingham Highway

Milton, GA 30004

Briar Hills Elementary School

2816 Briarwood Blvd

East Point, GA 30344

Brookview Elementary School

3250 Hammarskjold Drive

East Point, GA 30344

Campbell Elementary School

91 Elder Street

Fairburn, GA 30213

Cliftondale Elementary School

3340 West Stubbs Road
College Park, GA 30349

Cogburn Woods Elementary School

13080 Cogburn Road
Milton, GA 30004

College Park Elementary School

2075 Princeton Avenue
College Park, GA 30337

Crabapple Crossing Elementary School

12775 Birmingham Highway
Milton, GA 30004

Creek View Elementary School

3995 Webb Bridge Road
Alpharetta, GA 30005

Dolvin Elementary School

10495 Jones Bridge Road
Johns Creek, GA 30022

Dunwoody Springs Elementary School

8100 Roberts Drive
Sandy Springs, GA 30350

Esther Jackson Elementary School

1400 Martin Road
Roswell, GA 30076

Evoline C. West Elementary School

7040 Rivertown Road
Fairburn, GA 30213

Feldwood Elementary School

5790 Feldwood Road
College Park, GA 30349

Findley Oaks Elementary School

5880 Findley Chase Drive
Johns Creek, GA 30097

Gullatt Elementary School

6110 Dodson Drive
Union City, GA 30291

Hamilton E. Holmes Elementary School

2301 Connally Drive
East Point, GA 30344

Hapeville Elementary School

3440 N. Fulton Avenue
Hapeville, GA 30354

Heards Ferry Elementary School

6151 Powers Ferry Road NW
Sandy Springs, GA 30339

Hembree Springs Elementary School

815 Hembree Road
Roswell, GA 30076

Heritage Elementary School

2600 Jolly Road
College Park, GA 30349

High Point Elementary School

520 Greenland Road NE
Sandy Springs, GA 30342

Hillside Elementary School

9250 Scott Road
Roswell, GA 30076

Ison Springs Elementary School

8261 Ison Road
Sandy Springs, GA 30350

Lake Forest Elementary School

5920 Sandy Springs Circle
Sandy Springs, GA 30328

Lake Windward Elementary School

11770 E. Fox Court
Alpharetta, GA 30005

Liberty Point Elementary School

9000 High Point Road
Union City, GA 30291

Love T. Nolan Elementary School

2725 Creel Road
College Park, GA 30349

Manning Oaks Elementary School

405 Cumming Street
Alpharetta, GA 30004

Mary M. Bethune Elementary School

5925 Old Carriage Drive
College Park, GA 30349

Medlock Bridge Elementary School

10215 Medlock Bridge Pkwy.
Johns Creek, GA 30022

Mimosa Elementary School

1550 Warsaw Road
Roswell, GA 30076

Mountain Park Elementary School

11895 Mountain Park Road
Roswell, GA 30075

New Prospect Elementary School

3055 Kimball Bridge Road
Alpharetta, GA 30022

Northwood Elementary School

10200 Wooten Road
Roswell, GA 30076

Oakley Elementary School

7220 Oakley Terrace
Union City, GA 30291

Ocee Elementary School

4375 Kimball Bridge Road
Johns Creek, GA 30022

Palmetto Elementary School

505 Carlton Road
Palmetto, GA 30268

Renaissance Elementary School

7250 Hall Road
Fairburn, GA 30213

River Eves Elementary School

9000 Eves Road
Roswell, GA 30076

Roswell North Elementary School

10525 Woodstock Road
Roswell, GA 30075

Seaborn Lee Elementary School

4600 Scarborough Road
College Park, GA 30349

Shakerag Elementary School

10885 Rogers Circle
Johns Creek, GA 30097

State Bridge Crossing Elementary School

5530 State Bridge Road
Johns Creek, GA 30022

Stonewall Tell Elementary School

3310 Stonewall Tell Road
College Park, GA 30349

Summit Hill Elementary School

13855 Providence Road
Milton, GA 30004

Sweet Apple Elementary School

12025 Etris Road
Roswell, GA 30075

Vickery Mill Elementary School

1201 Alpharetta Street
Roswell, GA 30075

Wilson Creek Elementary School

6115 Wilson Road
Johns Creek, GA 30097

Wolf Creek Elementary School

4440 Derrick Road
Atlanta, GA 30349

Woodland Charter Elementary School

1130 Spalding Drive NE
Sandy Springs, GA 30350

MIDDLE SCHOOLS

Autrey Mill Middle School

4110 Old Alabama Road
Johns Creek, GA 30022

Bear Creek Middle School

7415 Herndon Road
Fairburn, GA 30213

Camp Creek Middle School

4345 Welcome All Road
College Park, GA 30349

Crabapple Middle School

10900 Woodstock Road
Roswell, GA 30075

Elkins Pointe Middle School

11290 Elkins Road
Roswell, GA 30076

Haynes Bridge Middle School

10665 Haynes Bridge Road
Alpharetta, GA 30022

Holcomb Bridge Middle School

2700 Holcomb Bridge Road
Alpharetta, GA 30022

Hopewell Middle School

13060 Cogburn Road
Milton, GA 30004

McNair Middle School

2800 Burdett Road
College Park, GA 30349

Northwestern Middle School

12805 Birmingham Highway
Milton, GA 30004

Paul D. West Middle School

2376 Headland Drive
East Point, GA 30344

Renaissance Middle School

7155 Hall Road
Fairburn, GA 30213

Ridgeview Middle School

5340 S. Trimble Road
Sandy Springs, GA 30342

River Trail Middle School

10795 Rogers Circle
Johns Creek, GA 30097

Sandtown Middle School

5400 Campbellton Road
Atlanta, GA 30331

Sandy Springs Middle School

8750 Pride Place
Sandy Springs, GA 30350

Taylor Road Middle School

5150 Taylor Road
Johns Creek, GA 30022

Webb Bridge Middle School

4455 Webb Bridge Road
Alpharetta, GA 30005

Woodland Middle School

2745 Stone Road
East Point, GA 30344

HIGH SCHOOLS

Alpharetta High School

3595 Webb Bridge Road
Alpharetta, GA 30005

Banneker High School

6015 Feldwood Road
College Park, GA 30349

Cambridge High School

2845 Bethany Bend
Milton, GA 30004

Centennial High School

9310 Scott Road
Roswell, GA 30076

Chattahoochee High School

5230 Taylor Road
Johns Creek, GA 30022

Creskide High School

7405 Herndon Road
Fairburn, GA 30213

Johns Creek High School

5575 State Bridge Road
Johns Creek, GA 30022

Langston Hughes High School

7510 Hall Road
Fairburn, GA 30213

Milton High School

13025 Birmingham Highway
Milton, GA 30004

North Springs High School

7447 Roswell Road
Sandy Springs, GA 30328

Northview High School

10625 Parsons Road
Johns Creek, GA 30097

Riverwood High School

5900 Raider Drive
Sandy Springs, GA 30328

Roswell High School

11595 King Road
Roswell, GA 30075

Tri-Cities High School

2575 Harris Street
East Point, GA 30344

Westlake High School

2400 Union Road SW
Atlanta, GA 30331

STEM & MIDDLE COLLEGE CAMPUSES

FCS Innovation Academy

125 Milton Ave
Alpharetta, Ga 30009

Global Impact Academy

155 Shaw Drive
Fairburn, GA 30213

The Promise Career Institute

2301 Connally Drive
East Point, GA 30344

UNIQUE LEARNING

Fulton Academy of Virtual Excellence (FAVE)

6201 Powers Ferry Road NW
Atlanta, GA 30339

FCS College and Career Academy

4025 Flat Shoals Road
Union City, GA 30291

OPEN CAMPUS

Independence High School

791 Mimosa Blvd
Roswell, GA 30075

CHARTER SCHOOLS/ALTERNATIVE

Amana Academy

285 South Main Street
Alpharetta, GA 30009

Chattahoochee Hills Charter

9670 Rivertown Road
Chattahoochee Hills, GA 30213

Fulton Academy of Science and Technology (FAST)

11365 Crabapple Rd.
Roswell, GA 30075

Hapeville Career Academy

6045 Buffington Road
Union City, GA 30349

KIPP South Fulton Academy

1286 E. Washington Ave.
East Point, GA 30344

Skyview High School

5134 Old National Highway
College Park, GA 30349

The Main Street Academy

2861 Lakeshore Drive
College Park, GA 30337

FCS Peak Academy

Multiple Locations
Roswell, Union City, and Hapeville

ADMINISTRATIVE BUILDINGS

Administrative Center

6201 Powers Ferry Road
Atlanta, GA 30339

Maintenance North

2025 Rock Mill Road
Alpharetta, GA 30022

Maintenance South

413 Bay Street
Fairburn, GA 30213

North Learning Center

450 Northridge Parkway
Sandy Springs, GA 30350

South Learning Center

4025 Flat Shoals
Union City, GA 30291

Teaching Museum North

793 Mimosa Avenue
Roswell, GA 30075

Teaching Museum South

689 North Avenue
Hapeville, GA 30354

Transportation Services North

410 S. Main Street
Alpharetta, GA 30009

Transportation Services South

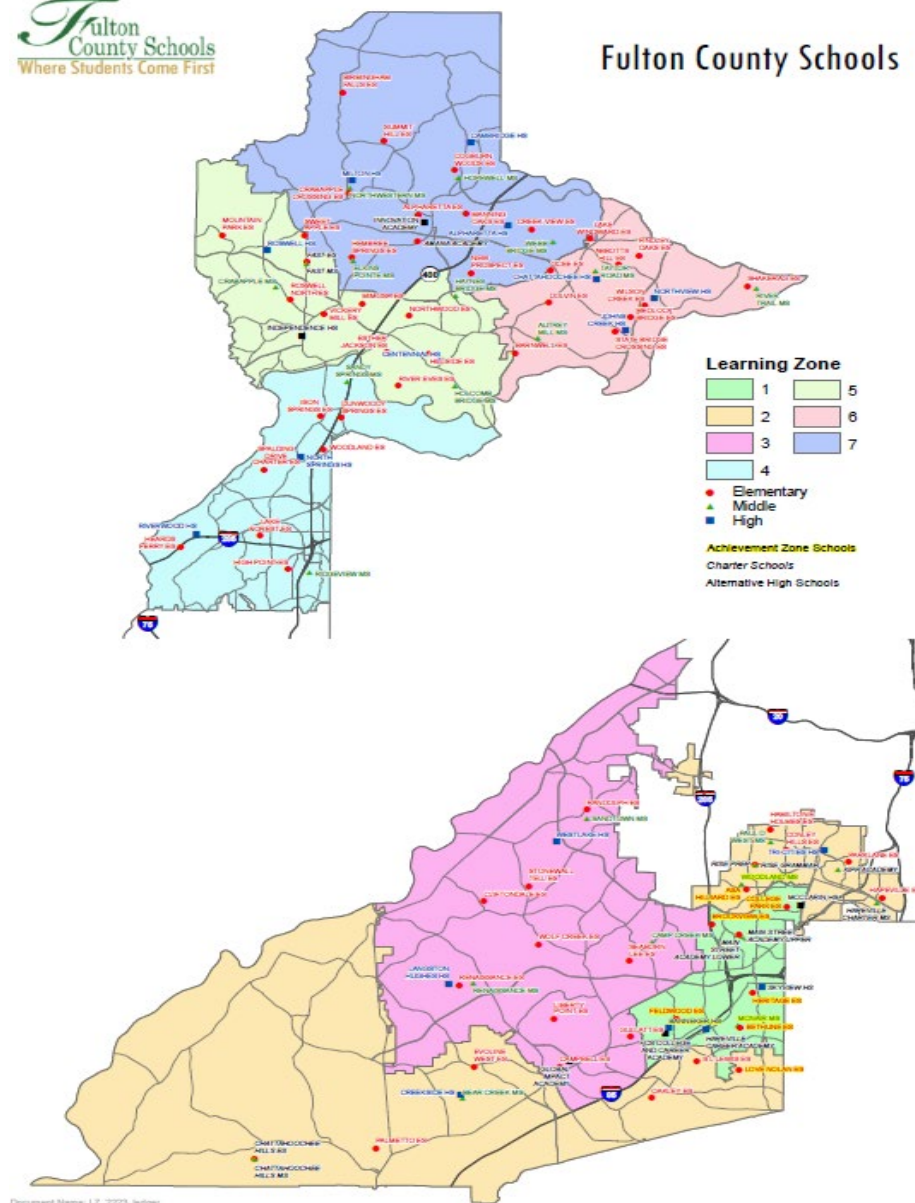
97 Health Street
Fairburn, GA 30213

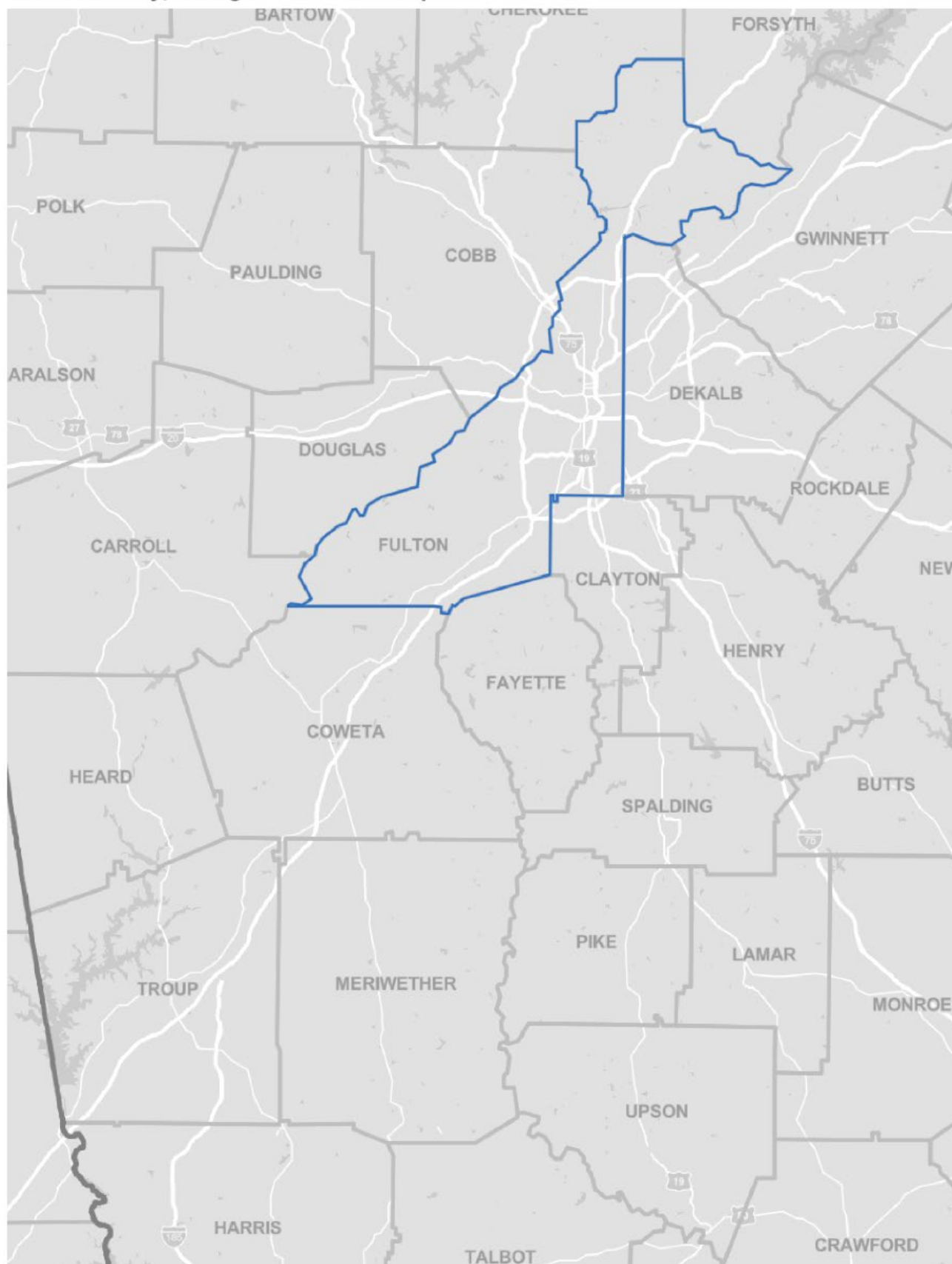
Warehouse

4415 Wickersham Drive
College Park, GA 30337



Fulton County Schools



Fulton County, Georgia Reference Map

Source: U.S. Census Bureau

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, School Safety and Security, 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 enacts 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 – General Services Administration, Academics, Communications, Information Technology, Operations, Financial Services, and Human Resources. 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:

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

SCHOOL BOARD

 <p>Sara Gillespie District 1</p>	<p>High Schools: Centennial F.A.V.E. FCS Innovation Academy 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 Northwood River Eves Roswell North Summit Hill Sweet Apple Vickery Mill</p> <p><i>Board Member since 2024</i> <i>Term expires December 31, 2028</i></p>
 <p>Lillie Pozatek District 2</p>	<p>High Schools: Alpharetta Cambridge Chattahoochee F.A.V.E. FCS Innovation Academy 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</p> <p><i>Board Member since 2023</i> <i>Term expires December 31, 2026</i></p>
 <p>Katie Gregory District 3</p>	<p>High Schools: Banneker F.A.V.E. FCS Innovation Academy Global Impact Academy North Springs Riverwood Tri-Cities Middle Schools: Paul D. West Ridgeview Woodland Elementary Schools: Asa G. Hilliard College Park New Conley Hills Hamilton E. Holmes Hapeville Heards Ferry High Point Lake Forest</p> <p><i>Board Member since 2023</i> <i>Term expires December 31, 2028</i></p>
 <p>Franchesca Warren Vice President District 4</p>	<p>High Schools: Creekside F.A.V.E. Global Impact Academy Langston Hughes Westlake Middle Schools: Bear Creek Camp Creek Renaissance Sandtown Elementary Schools: A. Philip Randolph Campbell Cliftondale Evoline C. West Liberty Point Oakley Palmetto Renaissance Seaborn Lee Stonewall Tell Wolf Creek</p> <p><i>Board Member since 2021</i> <i>Term expires December 31, 2028</i></p>

SCHOOL BOARD



Kristin McCabe
Board President
District 5

High Schools: Alpharetta | Centennial | Chattahoochee | F.A.V.E. | FCS Innovation Academy | Johns Creek | Northview

Middle Schools: Autrey Mill | Haynes Bridge | River Trail | Taylor Road | Webb Bridge

Elementary Schools: Abbotts Hill | Barnwell | Dolvin | Findley Oaks | Lake Winward | Medlock Bridge | Northwood | Ocee | Shakerag | State Bridge Crossing | Wilson Creek

Board Member since 2023
Term expires December 31, 2026



Kimberly Dove
District 6

High Schools: Banneker | Creekside | F.A.V.E. | Global Impact Academy | Langston Hughes | Westlake

Middle Schools: Bear Creek | Camp Creek | McNair | Renaissance | Sandtown | Woodland

Elementary Schools: Asa G. Hilliard | Brookview | Campbell | College Park | Feldwood | Gullatt | Heritage | Liberty Point | Love T. Nolan | Mary M. Bethune | Oakley | Seaborn Lee | Wolf Creek

Board Member since 2017
Term expires December 31, 2026



Dr. Michelle Morancie
District 7

High Schools: Centennial | F.A.V.E. | FCS Innovation Academy | North Springs | Riverwood

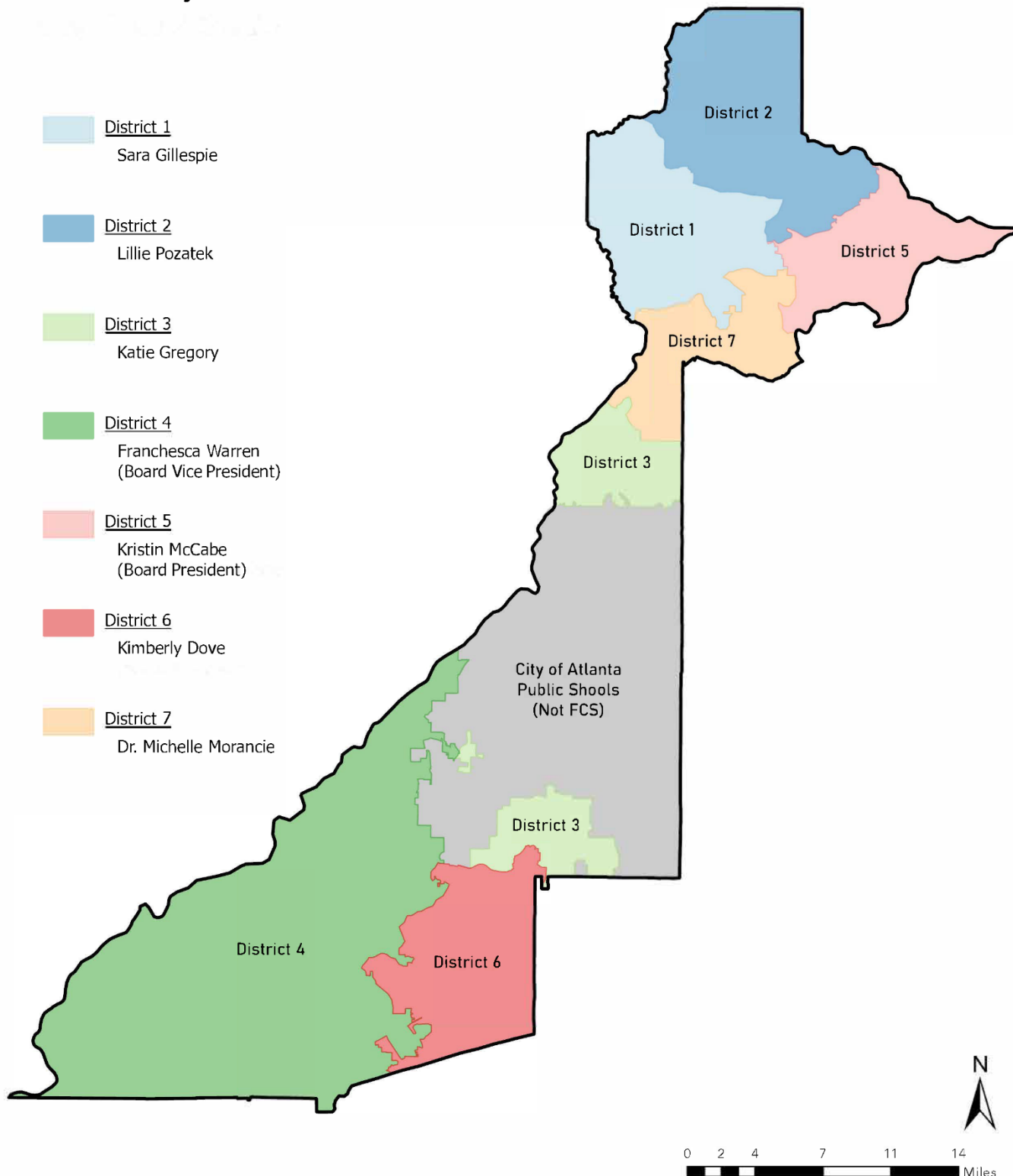
Middle Schools: Haynes Bridge | Holcomb Bridge | Ridgeview | Sandy Springs

Elementary Schools: Barnwell | Dunwoody Springs | High Point | Hillside | Ison Springs | Lake Forest | Northwood | River Eves | Woodland

Board Member since 2023
Term expires December 31, 2026

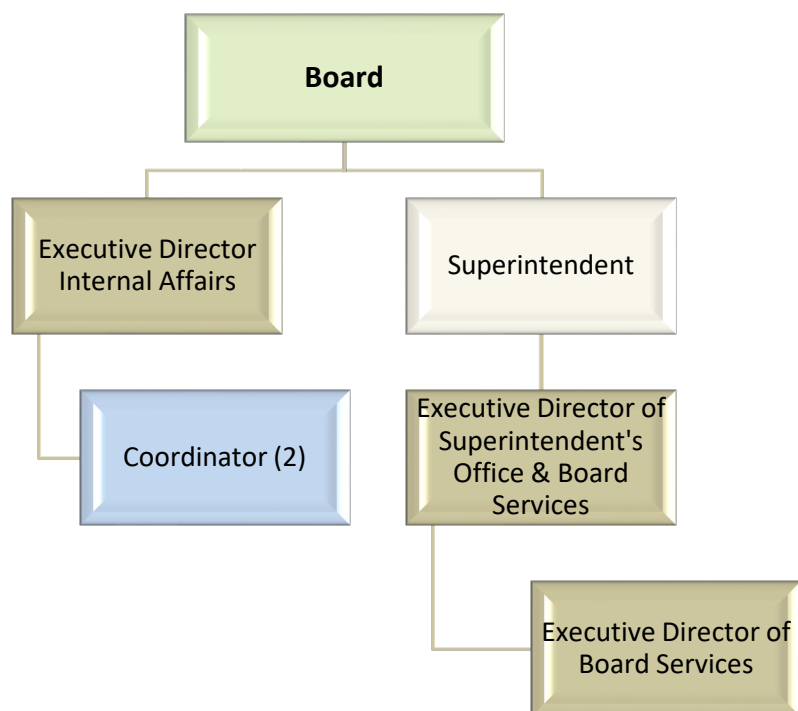
Board of Education

Fulton County Schools

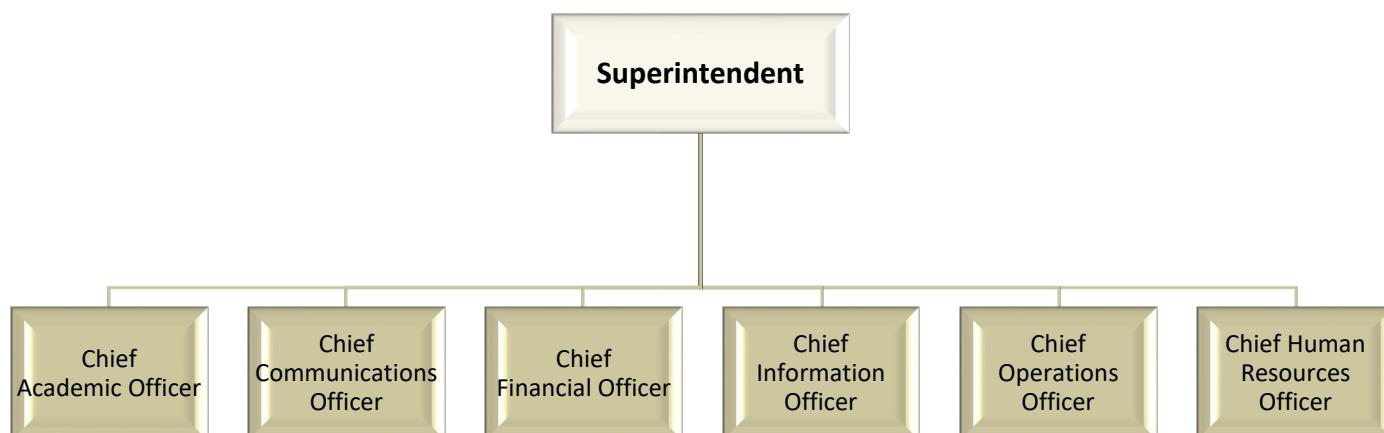


ORGANIZATIONAL CHART

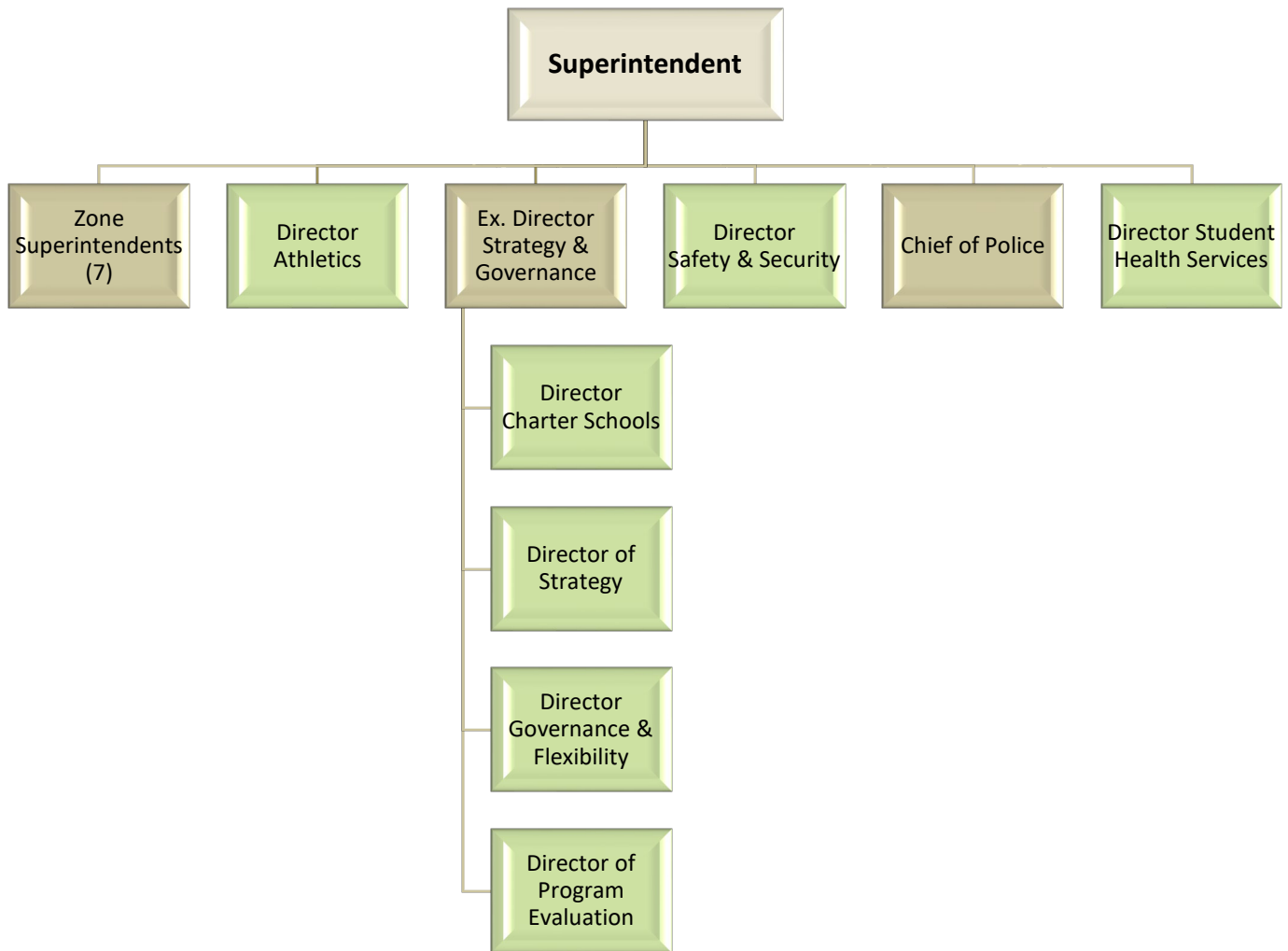
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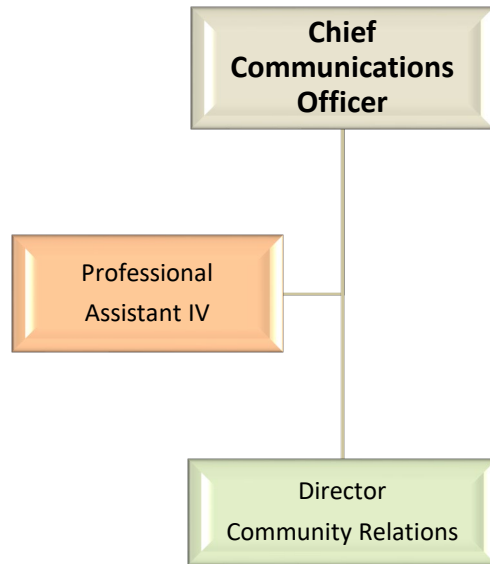
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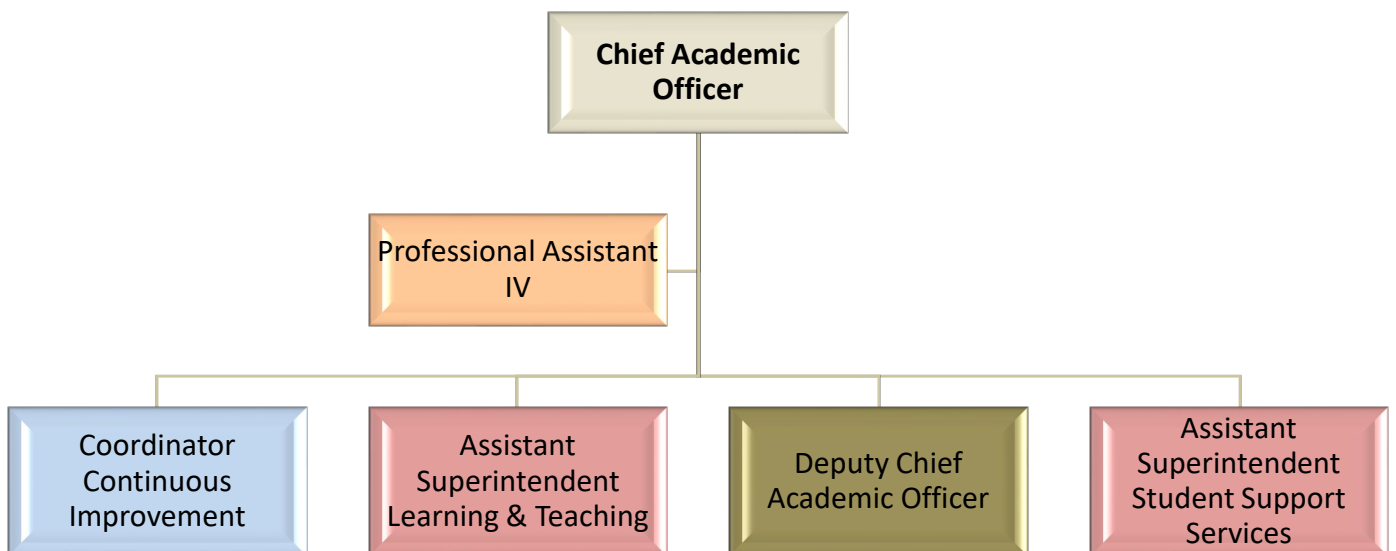
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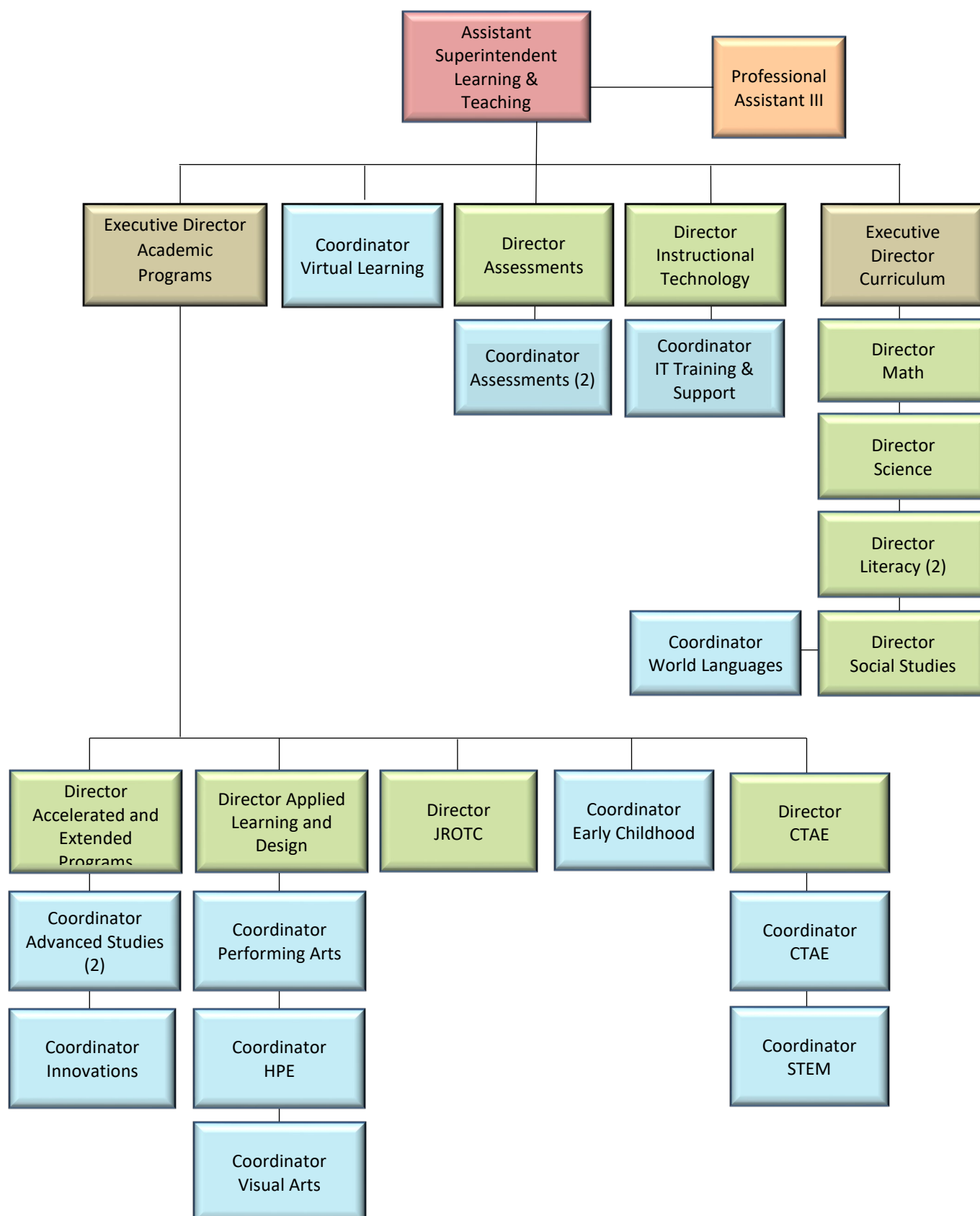
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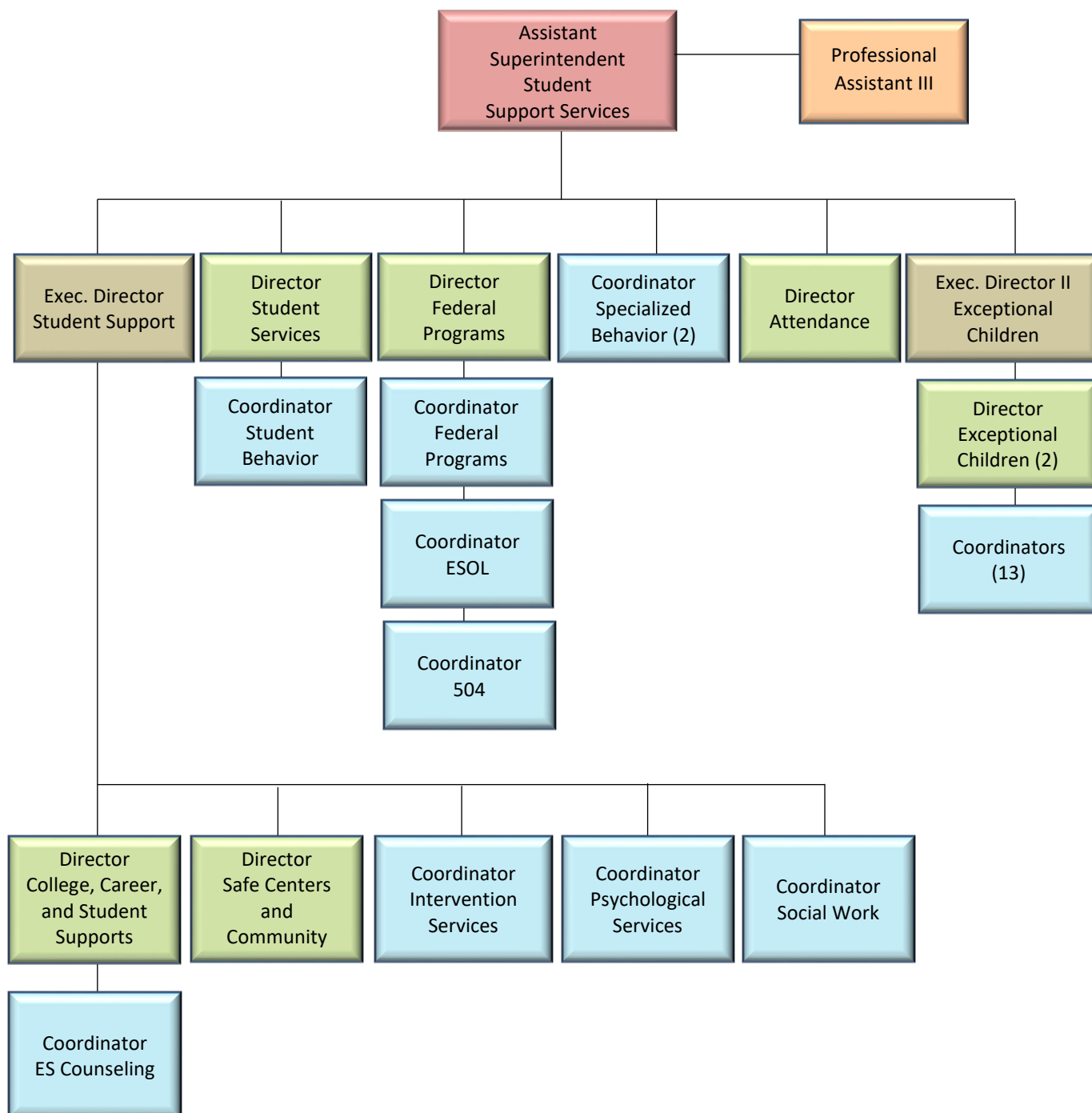
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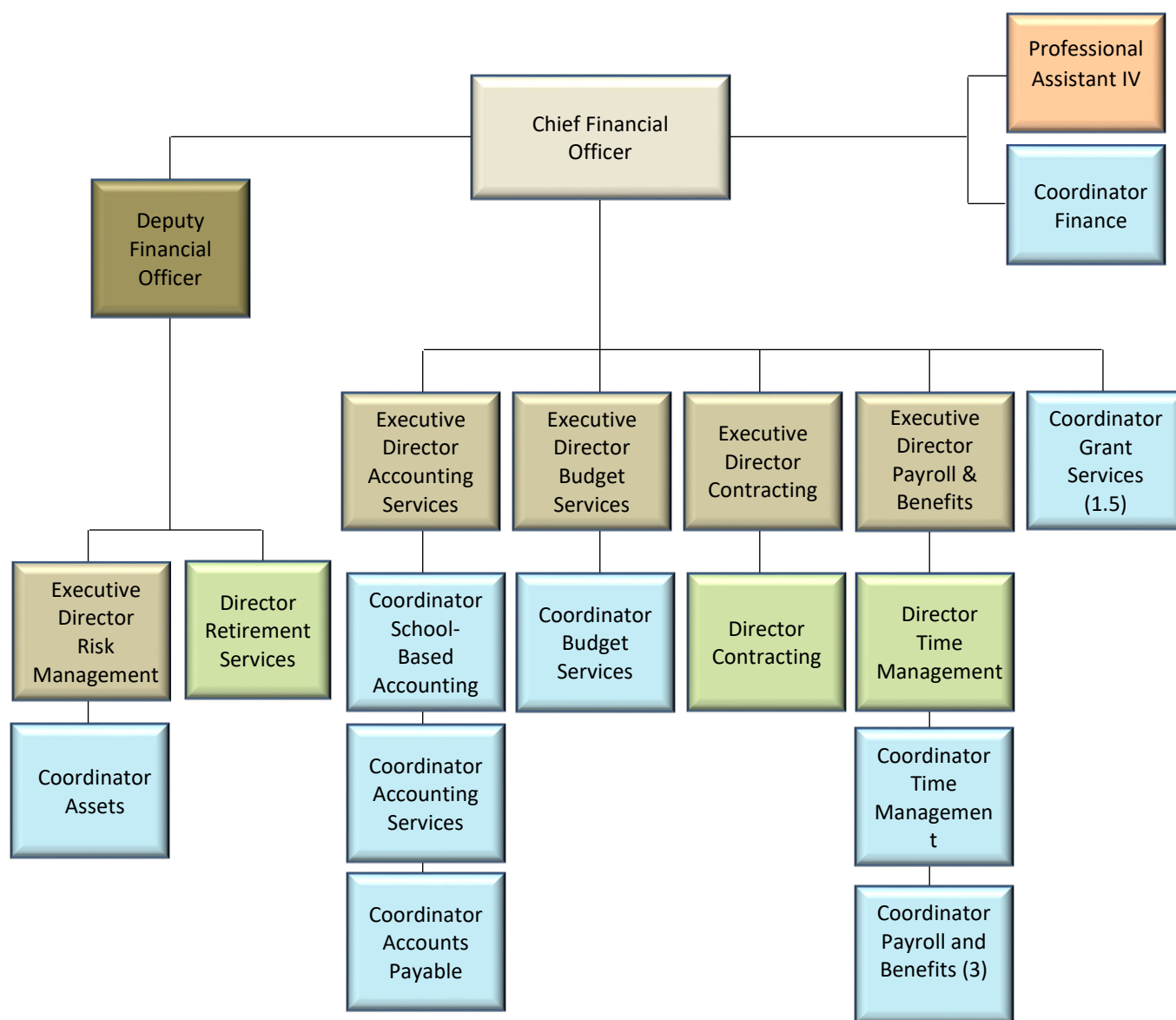
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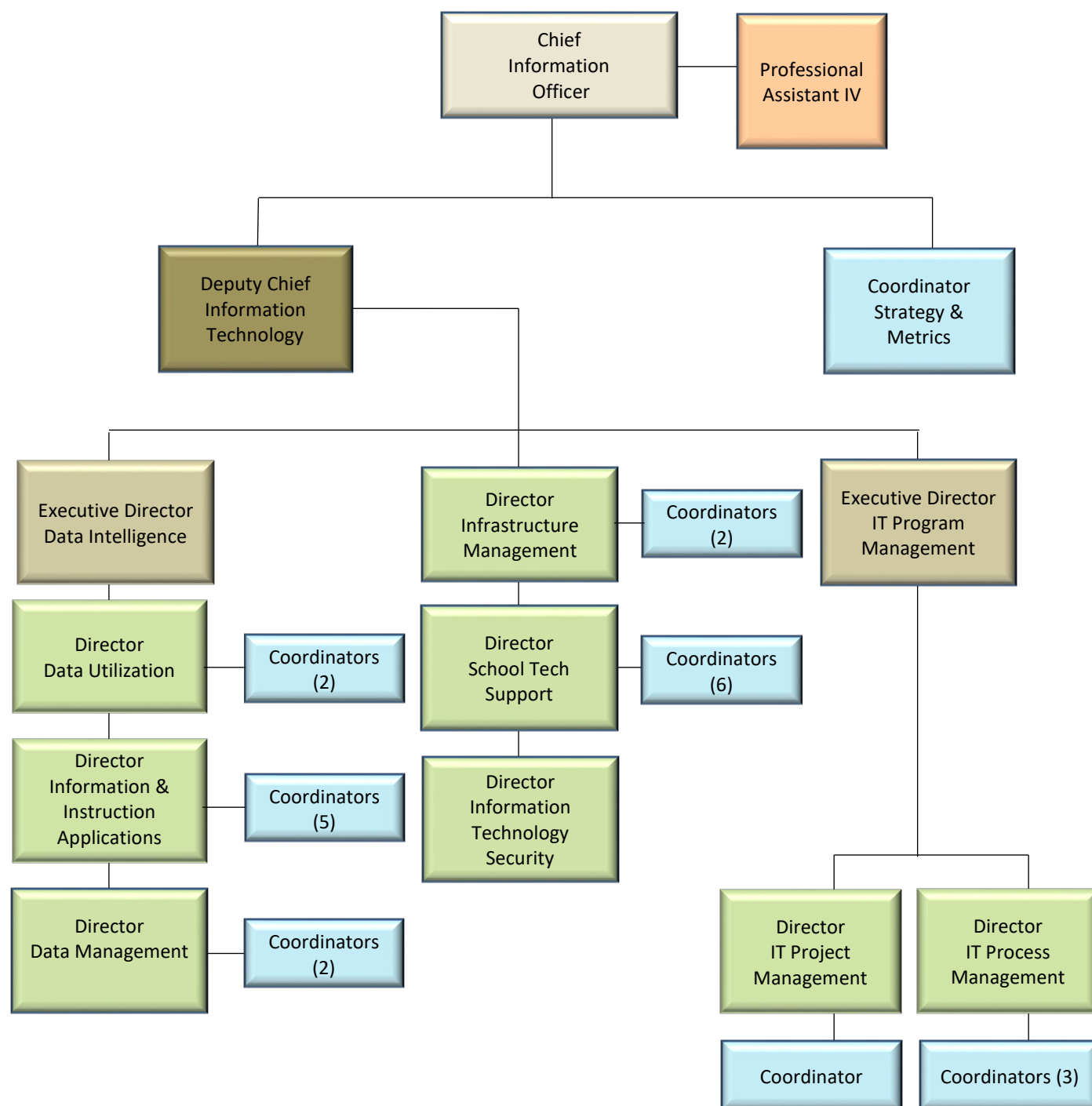
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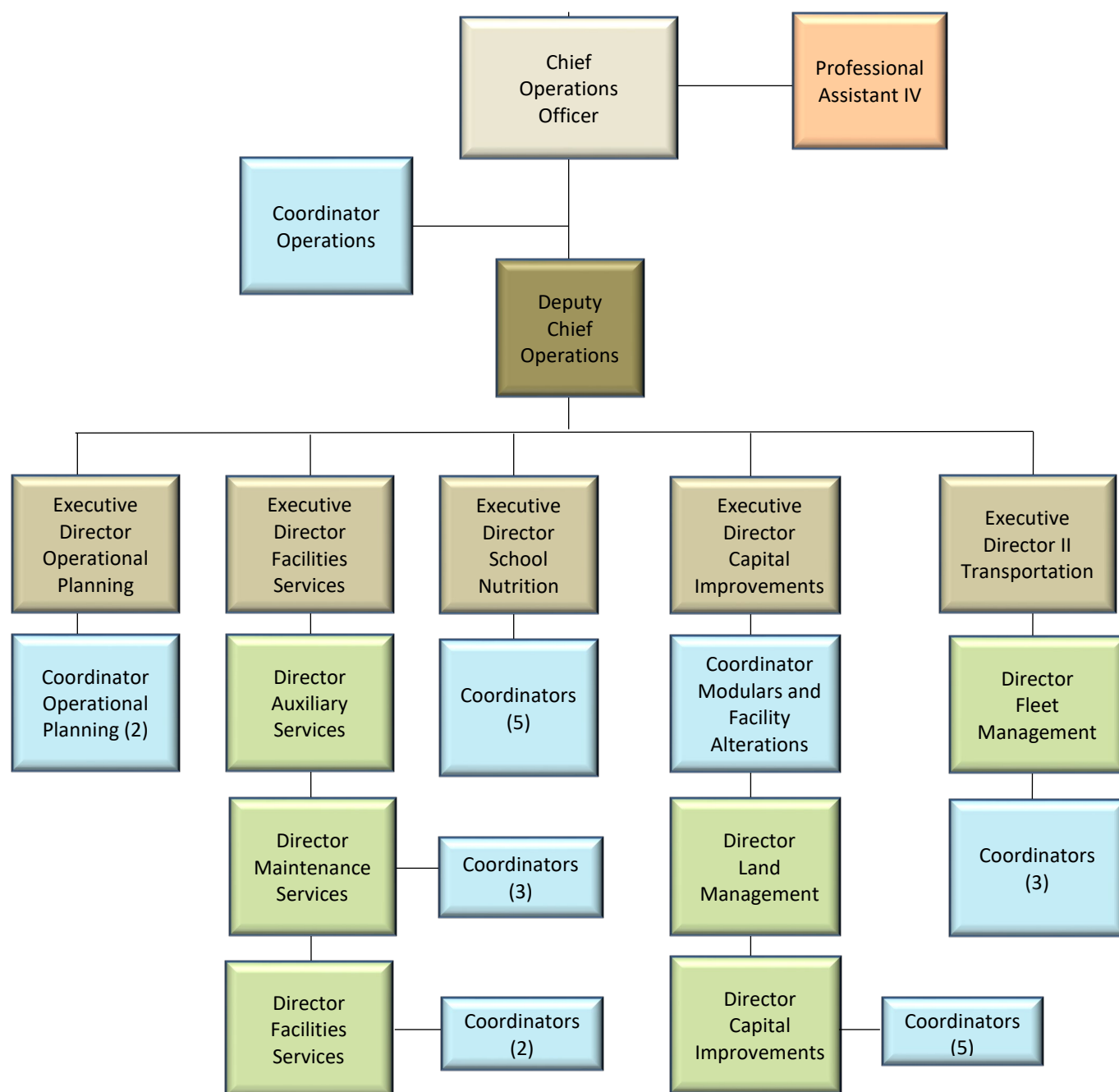
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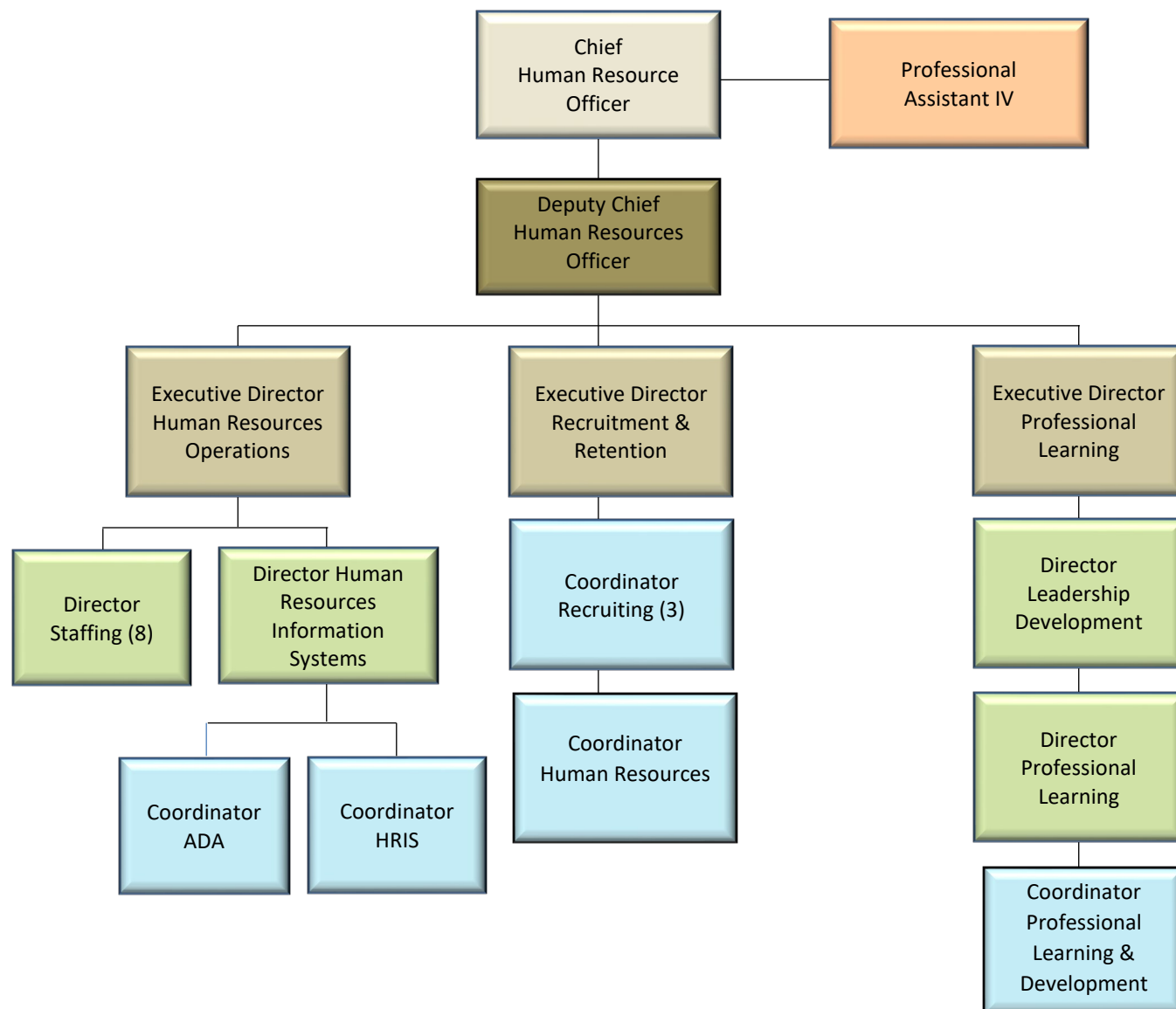
INFORMATION TECHNOLOGY



OPERATIONS



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 the 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
- ✓ Demonstrate budget alignment to Strategic Plan

MAJOR GOALS AND OBJECTIVES

After conducting a detailed data review, SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis, and gathering feedback from all of the Superintendent’s Advisory Councils, Fulton County Schools, and the Board established six strategic goals below.

Surrounding the goals is the concept of continuous improvement – a constant, ongoing process of growth and progress.



KEY FACTORS THAT AFFECTED THE CURRENT YEAR BUDGET DEVELOPMENT

REVENUE

- **STUDENT ENROLLMENT**
 - The projection for the fiscal year 2025-2026 of 86,031 students is a decrease of 444 students over the SEAT Day enrollment and a decrease of 1,231 students from the forecasted FY25 enrollment of 87,262.
- **STATE REVENUE (GOVERNOR'S PROPOSED BUDGET)**
 - The Governor's proposed amendments include an increase in health benefits. Effective July 1, 2025, the benefit rates will increase from \$1,780 to \$1,885 for certified employees.
 - FCS state revenue budget decreased by \$16 million or 3.53%.
 - The Local Fair Share allocation rose by \$21.2 million, bringing the total to \$258,234,322. This increase adversely impacts the school district's revenue.
- **FUND BALANCE**
 - Due to rising expenditure and decreasing revenue, the fund balance is forecasted to decrease over the next five years.

EXPENDITURES

- **HEALTH INSURANCE BENEFIT**
 - The Governor's proposed amendments include an increase in health benefits. Effective July 1, 2025, the employer benefit rate will rise from \$1,580 to \$1,885 per member per month for non-certified employees, and from \$1,780 to \$1,885 for certified employees.
- **TEACHERS RETIREMENT SYSTEM (TRS)**
 - TRS will increase to 21.91 from 20.78
- **GENERAL FUND CONTRIBUTION TO THE PRE-KINDERGARTEN PROGRAM**
 - The General Fund contribution to the prekindergarten program is \$4.7 million, reflecting a \$1.1 million increase over the current fiscal year. Of this increase, \$850,000 was approved for FY 25 but was not needed until FY 26.

KEY FACTORS THAT AFFECTED THE CURRENT YEAR BUDGET DEVELOPMENT

NOTABLE EXPENDITURES RECOMMENDATIONS

- **SCHOOL CLOSURES**
 - Fulton County has closed two schools due to low enrollment—Parklane Elementary School in East Point and Spalding Drive Elementary School in Sandy Springs—and one facility, Conley Hills Elementary School Building in East Point, due to aging.
- **SALARY ENHANCEMENTS**
 - To remain competitive with surrounding districts, the annual budget has been structured to include a 2.5% raise for all eligible employees. This increase is designed to reflect both the rising cost of living and the need to reward staff for their ongoing contributions to the educational environment. Additionally, a step increase is included, which typically rewards employees based on their years of service or professional development milestones. This dual approach not only incentivizes longevity but also encourages continuous improvement among staff.
- **SCHOOL ALLOTMENT GUIDELINES RECOMMENDATIONS**
 - **ADDITIONS:**
 - MTSS/504 (ES, MS, HS)
 - 1.0 Coordinator (STEM/Middle College Campus)
 - 7.0 CTAE Teachers for Elementary Schools
 - **ELIMINATIONS:**
 - Graduation Coaches
 - Media Paraprofessionals
 - Flex Position funding (MS)
 - .50 MTSS/504 (In-School Academy)
 - **CHANGES:**
 - Asst. Principal Ratio (MS) – Maximum of 3.00 with a minimum of 600 students
 - Counselor (MS) – Ratio decreased to 1:450
 - Counselor (HS) – Ratio decreased to 1:325
 - Per Pupil (All) – Decreased from \$152 to \$130
 - Magnet Per Pupil (STEM/Middle/College Campus) – from \$135 to \$130
 - Magnet Teachers (STEM/Middle/College Campus) - from 3.50 to 3.00
 - Magnet Program allocation for traditional schools changed from 3.50 Teachers/ \$135 per magnet pupil to the following:

KEY FACTORS THAT AFFECTED THE CURRENT YEAR BUDGET DEVELOPMENT

- **Personnel**
 - ✚ Elementary Schools - 1.0 Teacher/Magnet 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 – The school or district must continue to offer the program to students who are currently enrolled.
- **BUDGET ASSUMPTIONS, INITIATIVE, AND CONSTRAINTS:**
 - Compensation recommendation \$31.9 M
(2.5% salary increase plus step for eligible employees)
 - Health Insurance increase (all employees) \$31.4 M
 - TRS Increase \$15.3 M
 - Pre-Kindergarten (GF contribution) \$1.1 M
 - FY 26 One-time Requests \$95 K
- **LIST OF ONE-TIME EXPENDITURES:**
 - Academics – Periodicals and Subscriptions \$95 K
- **FUNDS TO BE COMMITTED IN FUND BALANCE:**
 - Risk Management \$5.0 M
 - Textbooks \$23.4 M
 - Reserves (*Working Capital, Catastrophic Event, Revenue Stabilization*) * \$220.2 M

*Committed per Board Policy DIBA
- **OTHER SUSTAINING REVENUE SOURCES:**
 - Investment Income \$24.6 M
 - Federal Indirect Cost Reimbursement \$3.5 M
 - Rental of Property \$2.0 M
 - E-Rate Reimbursement \$1.2 M
 - Tuition from Individuals \$1.1 M

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:

1. The criteria described in the evaluation section of this policy will be used to determine if the Board wishes to participate in a TAD;
2. 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;
3. 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;
4. 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.

DIE – Fraud Prevention – Fraud, Waste or Abuse

Last Reviewed: October 17, 2024

I. Purpose

A. Any Fulton County Schools employee or public citizen may report information, in good faith, concerning the possible existence of any activity constituting fraud, waste, and abuse in or relating to any School System program or operation. Examples of conduct which might be reported are any crime(s) defined in Title 16 (the Criminal Code) of the Official Code of Georgia Annotated such as theft or fraud or bribery.

II. Definitions

A. Abuse: Excessive or improper use of authority, position, or district assets or resources.

B. Fraud is:

- a. The illegal act involving the obtaining of something of value through willful misrepresentation; or
- b. A false representation of a material fact, whether by words or by conduct, by false or misleading allegations, or by concealment of that which should have been disclosed that is used for the purpose of misappropriating property and/or monetary funds.

C. Waste: Involves taxpayers not receiving reasonable value for money in connection with any government funded activities due to an inappropriate act or omission by players with control over or access to government resources. Usually related to mismanagement, inappropriate actions, or inadequate oversight. Waste typically is not a violation of the law.

III. Addressing Concerns for Fraud, Waste, or Abuse

- A. No District employee will make any report of fraud, waste, or abuse with knowledge that the disclosure was false or with reckless disregard for its truth or falsity.
- B. Refer to the Office of Internal Affairs webpage for instructions on submitting a report.
- C. Reports shall be assessed and investigated by the Office of Internal Affairs or their designee depending upon the nature of the concern.

IV. Steps to Report Fraud, Waste, or Abuse

The following steps may be followed to initiate a report alleging Fraud, Waste, or Abuse:

1. To submit a report, a District employee and/or public citizen should complete the complaint form via the Office of Internal Affairs webpage.
2. Upon receipt of the report, the Office of Internal Affairs or their designee will investigate.
3. The Office of Internal Affairs or their designee should present a status/update report of allegations received to the Audit Committee of the whole at its quarterly meetings.

No punitive action shall be taken against a District employee for making a report of fraud, waste, or abuse, unless the disclosure was made with knowledge that the disclosure was false or with reckless disregard for its truth or falsity.

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 – Investments

Last Reviewed: April 20, 2023

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

State of Georgia Local Investment Pool established by Official Code of Georgia §36-83-8.

All State of Georgia Local 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.

The Superintendent or designee may also 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:

Other Types of Authorized Investments

- General Obligation Bonds issued by the State of Georgia or by other states;
- Obligations issued by the United States government (such as Treasury Bills);
- Obligations fully insured or guaranteed by the United States government or a United States government agency (such as the Federal National Mortgage Association (FNMA or Fannie Mae), the Government National Mortgage Association (GNMA or Ginni Mae), the Federal Home Loan Bank, and the Federal Farm Credit Bank (FFCB));
- Obligations of any corporation of the United States, which are fully guaranteed by the United States government or a United States government agency;
- Prime banker's acceptances;
- Repurchase Agreements for any of the securities enumerated above;
- Bond Obligations of other political subdivisions of the State of Georgia;
- Certificates of Deposit.

Notwithstanding the foregoing, investment sums shall not be on deposit in any depository which has not been secured by a surety bond, guarantee of insurance (including without limitation insurance on accounts provided by the Federal Deposit Insurance Corporation), or other collateral in an amount not less than 110% of the public funds being secured after the deduction of the amount of deposit insurance.

- Deposit-type securities (i.e., certificates of deposit) shall be collateralized at 110% of the face value. Other investments shall be collateralized by the actual security held in safekeeping by the primary agent designated as the third-party safekeeping agent.

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's Retirement Pension Fund

Last Reviewed: November 21, 2024

I. Funding Objectives

A. Fulton County Board of Education's principal objectives in funding the benefits to be paid by the Fulton County Schools Employees' Pension Fund (Local Plan) are to:

- a. Ensure the Local Plan fund has sufficient assets on hand to pay all benefits due.
- b. Minimize the annual volatility of budgeted contributions.
- c. Provide for equity among different generations of taxpayers with respect to bearing the costs of the benefits.
- d. Ensure all statutory funding requirements are satisfied.

II. Funding Contributions

A. Fulton County Board of Education will base its contributions to the Local Plan on Actuarially Determined Employer Contributions (“ADEC”) prepared annually in compliance with all applicable Actuarial Standards of Practice and Georgia law.

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

- a. 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.

- b. 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.

- c. 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 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.

- d. 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.

- e. The calculation of the ADEC is based on a series of economic and demographic actuarial assumptions. From time to time the plan may make changes in these assumptions as demographics within the plan and financial markets shift. The impact of any such assumption changes will be amortized over a 20-year period.

C. Fulton County Schools Employees’ Pension Fund Board and the Fulton County Board of Education will review this policy 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.

D. A comprehensive review of this 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.

E. The Fulton County Schools Employees' Pension Board engages an enrolled actuary meeting the qualifications of the American Academy of Actuaries to annually prepare an actuarial valuation report on the Local Plan and to make recommendations with respect to funding and assumptions. The Fulton County Schools Employees' Pension Board may reasonably rely on the report and recommendations of the actuary.

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

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

Chattahoochee Hills Charter
9670 Rivertown Road
Chattahoochee Hills, GA 30213

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

Hapeville Career Academy
6045 Buffington Road
Union City, GA 30349

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

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

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:

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 *charges 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 15, 2023

The Fulton County Board of Education has set guidelines for business travel and to explain the reimbursement process for employees who are authorized to travel as part of their assigned duties. Employees should plan their travel requirements at the lowest reasonable costs, resulting in the best value for the District. Virtual or teleconferencing instead of travel should be considered when possible. This operating guideline details the process for in-system and out-of-system travel that employees must follow.

General Overview

I. Considerations Before Requesting Travel

- A. The District reimburses travelers for reasonable and necessary expenses incurred in connection with approved travel on its behalf. The District encourages travelers to take advantage of the District's arranged travel discounts whenever possible.
- B. A necessary expense is one for which there is a clear business purpose, and it is within the District's expense policy limitations. During trip planning, travelers are expected to exercise good judgment and thoughtful stewardship of public funds when traveling on behalf of the District. The lowest cost option should always be selected considering business requirements and traveler safety. Expenses which are not authorized under this guideline will not be reimbursed and will be the sole responsibility of the traveler.
- C. These operating guidelines are intended to advise the planning and reimbursement of all the District approved travel expenses. There are several key points to remember when incurring expenses on behalf of the District:
 - 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 Approval and Authorization section below).
 - All expense reports must be submitted using Atlas Empowered by Concur by the individual who incurred the expense.
 - The District contract with Concur provides for one reimbursement each month for in-system travel. Limit reimbursement request for in-system travel to one per month.
 - The District will not reimburse employees for personal expenses.

Approver and Authorization Process for Travel Expenses

II. General Approval and Authorization

- A. A traveler's immediate supervisor or higher administrative authority must approve a request for travel and travel expenses before reimbursement will be issued.
 - a. The District may require multiple approvers for certain expense reports.
 - i. All approvers in the submission process are held accountable.
 - b. The approver should be in a higher-level position of authority that is able to determine the appropriateness and reasonableness of expenses.
- B. 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.
 - a. 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.
 - b. The approver role should be assigned to an individual who can judge the business appropriateness of each expenditure.
- C. Each transaction must be consistent with the District and project/grant guidelines. The approver may be required to ensure the correct funding sources are charged according to the District's procedure and in keeping with proper fiscal stewardship.

- D. 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. Using Atlas Empowered by Concur, approvers will deny the expense by comment and return the expense report to the employee for correction.
- E. By granting approval of an expense submission, approvers are certifying:
 - Appropriateness of the expenditure and reasonableness of the amount,
 - Compliance with the District's regulations and reimbursement policies,
 - The individual is not taking vacation, personal or sick leave while away on official business, and
 - Completeness and accuracy of documentation.

III. Business Purpose Justification and Explanation Statements

- A. In cases where a submitted expense does not conform to the District's travel expense reimbursement guidelines, or if a receipt is lost or missing, an explanation is required when submitting the expense within Atlas Empowered by Concur. Each expense item within Atlas Empowered by Concur has an available comment field for explanations or documentation of business purpose justifications. Comments must be provided in this field explaining why this exception was necessary and, if necessary, describe the missing documentation. The individual's immediate supervisor or higher administrative authority must approve these statements.
- B. Employees, while on travel status, may encounter circumstances resulting in 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.

IV. Internal Revenue Service Requirements

- A. In order for travel reimbursements of travel expenses to be excluded from a traveler's taxable income, the District's travel policies must meet the Internal Revenue Service (IRS) requirements for an "Accountable Plan".
 - Reimbursements must be reasonable in amount, must be made for travel only, must be in line with actual costs incurred and must be within the District's limitations. Expenses that do not comply with these guidelines will be the obligation of the individual that incurred the expense.
 - The District policy requires travelers submit expenses via Atlas Empowered by Concur 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.
 - The District requires travel expenses associated with using the District Corporate Travel card be reconciled and substantiated (submitted) in Atlas Empowered by Concur as soon as possible, but not later than 45 calendar days after completion of the trip or event.
 - Travel advances and expense reports submitted through Atlas Empowered by Concur will be methodically monitored; reports will be available to the District to help ensure IRS reporting requirements are being handled properly and timely.

V. Documentation and Receipt Requirements

- A. IRS requirements are met with the submission of approved expenses into Atlas Empowered by Concur. 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

- B. Required receipts must be attached electronically to the expense submission in Atlas Empowered by Concur. (For instructions on how to attach receipts, reference Atlas Empowered by Concur User Training Guides).
- C. 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
- D. 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 report 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
 - E. 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
 - Rideshare

If your travel is grant-funded, different rules may apply. Refer to the grant manager for requirements.

- F. Employees who receive travel expense reimbursement from sources other than the District may be receiving dual payments for the same expenses. If expenses reimbursed by the District are subsequently reimbursed by another source, including but not limited to, professional organizations, another state, the federal government or a state agency of Georgia, reimbursement to the District shall be made by the employee.

VI. In-System Travel Requirements

- A. In-System travel is all required travel within 50 miles of the employee's Primary Work Location (PWL) and/or to a District location. 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 Request report for In-System travel is required. The District requests employees to check with their supervisors prior to incurring these expenses.

VII. Out-of-System Travel Requirements and Requests

- A. Out-of-System travel is all required travel over 50 miles away from the employee's Primary Work Location (PWL) and to a non-District location. 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 five (5) steps.

1. Plan the trip and request approval.
 2. Receive approval from Supervisor and other appropriate management.
 3. Contact the Travel Specialist for assistance with travel arrangements, if necessary. Contact the Accounting Department Travel Specialist to make airline and hotel reservations using a corporate travel card. This is an optional step employees can take to avoid paying out-of-pocket costs associated with lodging and airline tickets. An employee must contact the Travel Specialist twenty-one (21) business prior to when your flight and hotel reservations are needed.
 4. Travel
 5. Submit travel expense report
- B. 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.
- C. All Out-of-State travel requests must be pre-approved by the appropriate cabinet member in addition to the same individuals required to pre-approve Out-of-System travel.
- D. Out-of-State trips must be approved sixty (60) days prior to travel.
- E. If the travel expense is associated with a grant, additional approvals are necessary.
- F. 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.
- G. The Superintendent may grant employees waivers for out-of-system reimbursement requirements for attending conferences within fifty (50) miles of District headquarters if attended conferences are sponsored by the Georgia Department of Education or other educational associations.
- H. The Accounting Services Department will accumulate all Out-of-State travel requests and report monthly to the Fulton County Board of Education.
- I. 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 is submitted through Atlas Empowered by Concur.

District Authorized Expenses

VIII. Forms of Transportation

A. Flights

District employees should keep the following in mind when expecting to travel by plane:

- The District requires a minimum of 14 days advanced purchase for all airline tickets.
- Travelers should not book nonrefundable tickets.
- The lowest cost flight should be selected considering the most logical itinerary.
- 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.
- The District's Travel Specialists can be contacted if you need the District to make a reservation and pay for the flight.

B. Car Rental

District employees should keep the following in mind when expecting to travel by rental car:

- The most cost-effective method of transportation that will accomplish the purpose of the travel should be selected.
- Car rental and reasonable fuel charges are authorized expenses.
- The District self-insures vehicle liability, but the rental car agency may not accept the District's Defense and Indemnification Plan.
- District employees should always rent the vehicle in the District's name and purchase Supplemental Liability Insurance coverage and the Collision Damage Waiver, when renting a vehicle for District business travel.
- Personal use of the rental vehicle, including allowing family members and/or friends to ride in a District's rented vehicle, is strictly prohibited.
 - a. 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.
 - b. 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 the District is reasonably available at the destination.
 - For the execution of official duties routinely involving high-volume travel for which transportation by personal vehicle or District-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 taxi service or other public transportation 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 service 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 saved in Atlas Empowered by Concur.

C. Personal Automobile

District employees should keep the following in mind when expecting to travel by 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 District 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.
- a. Mileage reimbursement rates outside of the State of Georgia may be found at <https://www.irs.gov/tax-professionals/standard-mileage-rates>
- b. Mileage reimbursement rates for miles within the State of Georgia may be found at <http://sao.georgia.gov/state-travel-policy>.
- c. District employees, driving personal vehicles on District business, are protected under the District's Defense and Indemnification Plan, subject to the terms and limitations of the Plan, and only on an excess liability basis. the District 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. the District does not provide coverage for damages to an employee's personal vehicle; therefore, repair costs are not reimbursable. Note: Employees driving personal vehicles on District business should advise their vehicle insurance carrier. See Appendix A for Mileage Reimbursement Examples.

D. Ground Transportation and Parking

- a. Ground transportation and parking are eligible expenses. Rideshare services such as Uber, Lyft etc., car services, taxis, 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.
- b. 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, rideshare, or car service. A point-to-point explanation is required for each such item reimbursed.

IX. Forms of Lodging

- A. Travelers, on District business, are allowed lodging expenses when their destination is located more than 50 miles from their residence, and they are away for more than twelve (12) hours.
 - a. 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. This exemption does not apply to travelers staying at an out-of-state hotel.
 - b. Lodging rentals obtained through vacation rental marketplaces, including but not limited to, Airbnb, HomeAway and Vrbo are not considered commercial lodging facilities and should not be used while in travel status.

- c. 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.
- d. An employee accompanied by another individual who is not an employee will only be entitled to reimbursement at the single room rate.
- e. Contact the Travel Specialist if you need[the District]to pay for your lodging expenses.

B. Conference Lodging

[a.] 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.

[b.] If the conference does not have an official hotel, the traveler is required to obtain a property within reasonable proximity to the conference.

C. Meals and Incidentals

- a. 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.
- b. An individual taking vacation, personal or sick leave while away on office business is not entitled to subsistence for the period of leave.
- c. In-state travel per diem rates includes the cost of meals, taxes, and tips on meals (Incidentals are not included). Reimbursement rates may be found at <http://sao.georgia.gov/state-travel-policy/> State of Georgia Meal Allowances for in state travel.
- d. 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.
- e. 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.
- f. District 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.
- g. 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.

X. PAYMENT METHODS

- A. Most employees will travel on a reimbursable basis meaning they spend personal funds and are reimbursed by the District upon submission in Atlas Empowered by Concur.
- B. 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.

Travel Expense Reimbursement

XI. Exceptions

- A. Requests for exceptions to the travel expense reimbursement process should be infrequent and submitted in advance through your cabinet member to the Office of the Chief Financial Officer.

- B. The District will generally not grant exceptions to Travel Expense Policy DJD when it appears, with proper planning and reasonable effort, the additional costs could have been avoided.
- C. Repetitive requests for similar exceptions, particularly after-the-fact requests, will be carefully reviewed and, when circumstances warrant, denied.
- D. The District departments should not consider approved exceptions to be a blanket waiver of the Travel Procedures.

DJE – Purchasing

Last Reviewed: October 21, 2021

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 contracting 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:

- 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
- ax. Disposition Status
- all. 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
- ax. Budget Period
- all. 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.

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.

DN – Investments

Last Reviewed: March 23, 2023

Public funds should be invested in a manner that will provide the highest investment return with the lowest level of risk while meeting daily liquidity needs and conforming to all laws of the State of Georgia governing the investment of public funds. The following guideline establishes a framework for meeting these objectives through the selection, purchase, safekeeping, and management of investment instruments.

This operating guideline applies to all funds under budgetary control or fiduciary responsibility of FCS except for the Fulton County Schools Employees' Pension Fund (FCSEPF) which is administered separately by the FCSEPF Board.

Priorities of the Investments

- Safety of principal is the foremost objective of the investment program. Transactions shall first seek to ensure that capital losses are avoided.
- The investment portfolio must remain sufficiently liquid to enable FCS to meet all operating requirements.
- The investment portfolio will be designed with the objective of attaining a market rate of return giving highest priority to objectives 1 and 2.
- The benchmark for the investment portfolio will be the annual return of the Georgia Fund I.
- Investment officials shall act responsibly as custodians of the public trust and shall avoid any transaction that might impair public confidence.

Delegation of Authority

Under the authorization of Georgia Code section 36-83-4(b) the Board of Education has delegated responsibility for the overall management of the Fulton County School investment program to the Chief Financial Officer and his/her designees. The Chief Financial Officer delegates authority for the day-to-day operations of the program to the Deputy Chief Financial Officer, the Executive Director of Risk Management, and the Treasurer.

The Chief Financial Officer shall establish a system of internal controls to regulate the activities of subordinate officials. All internal controls, procedures, records, and reports shall be available for review annually by the external audit firm and the FCS internal audit department.

Prudence

Investments should be made with judgment and care under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation but for considering the primary objective of safety of capital as well as the secondary objective of obtaining a market rate of return (e.g., the “prudent person” standard).

The “prudent person” standard shall be applied by FCS investment officials in making investments, and in managing the overall portfolio of FCS investments. Investment officials acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an individual securities credit risk or market price changes if deviations from expected results are reported in a timely fashion and appropriate action is taken to control adverse developments.

Authorized Investments

FCS is authorized to invest any money subject to its control in:

- State of Georgia Local Government Investment Pool
- General Obligation Bonds issued by the State of Georgia or by other states
- Obligations issued by the United States government (such as Treasury Bills)
- Obligations fully insured or guaranteed by the United States government or a United States government Agency or Corporation (such as the Federal National Mortgage Association (FNMA or Fannie Mae), the Government National Mortgage Association (GNMA or Ginny Mae), the Federal Home Loan Bank, and the Federal Farm Credit Bank (FFCB)
- Repurchase Agreements for any of the securities enumerated above
- Certificates of Deposit (Collateralized at 110%)

Approved Broker-Dealers

Any primary dealer authorized as a trading counterparty of the Federal Reserve Bank may provide brokerage services to FCS. In addition, up to five financial institutions and security broker/dealers not designated as primary dealers may be authorized by the Chief Financial Officer to provide brokerage services. A current audited financial statement is required to be on file for each of the institutions on this list.

Safekeeping and Collateralization

- All FCS investments should be secured.
- All transactions should be settled using the delivery versus payment or via third party agreement method.
- FCS investments shall conform to Georgia Code Sections 45-8-12 and 50-17-59 which govern the collateralization of the deposit of public funds in bank s or depositories.

Maximum Allowable Investment Percentage by Instrument

Georgia Local Government Investment Pool	100%
General Obligation Bonds issued by the State of Georgia or Other States (AAA Rating)	50%
Obligations issued by the United States Government	100%
Obligations fully insured or guaranteed by the United States Government or a United States Government Agency or corporation	75%
Repurchase Agreements for any of the securities listed above	75%
Certificates of Deposit (110% Collateral)	75%

Maturity Requirements

- All investment maturities shall be scheduled to coincide with the projected liquidity needs of the District.
- Except for repurchase agreements, investment maturities may not exceed one year.
- Repurchase agreements shall not have a maturity greater than 60 days.

Competitive Bidding of Investment Instruments

A competitive bid process will be conducted by the Treasurer for the investment of all available funds. Bids will be requested from authorized broker-dealers and financial institutions for various term and instrument options. FCS will accept the bid which provides the highest rate of return within the requested parameter. Records will be kept of the bids offered and the bids accepted with a brief explanation of the decision made regarding the investment instrument.

Primary fixed-price federal agency offerings may be purchased from authorized broker-dealers and financial institutions without competitive bidding. It is determined that no agency obligations meeting FCS requirements are available in the secondary market.

US Treasury securities may also be purchased directly from authorized broker-dealers without competitive bidding at a price less than or equal to the published ask price listed on industry-accepted real-time electronic trading platforms such as Bloomberg or Reuters at the time of purchase.

Reporting

A schedule of investments and returns will be included in the monthly financial report to the Board.

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.

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.

1. 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.
2. All bids shall be available for examination by the public.
3. 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 the 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.

BUDGET DEVELOPMENT PROCESS

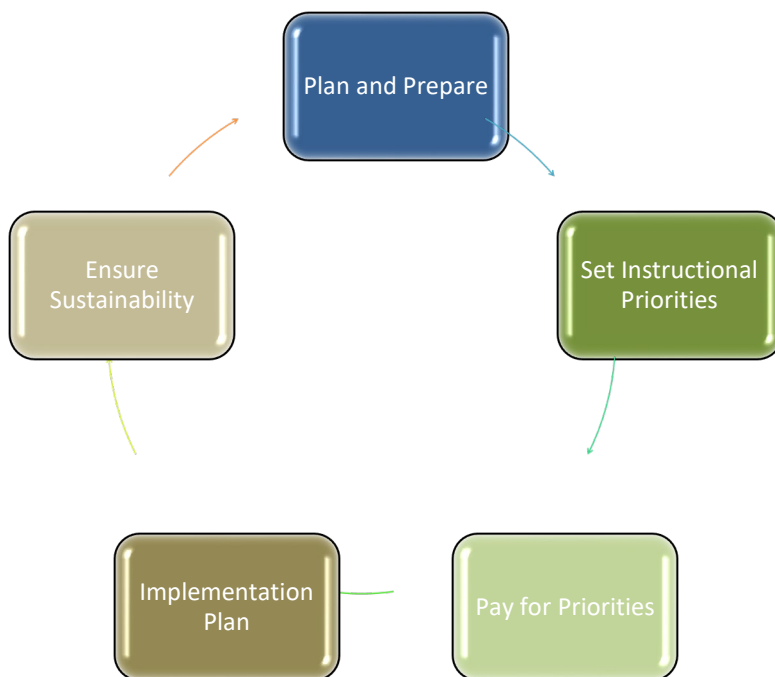
Georgia school law requires that the budget fiscal year begin on July 1 and end on June 30. FCS develops a General Fund Budget, Special Revenue Funds, School Nutrition Funds, Capital Project Funds, and Pension Budget on an annual basis.

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 92 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 start 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, implementing 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 made. 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 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, School Safety and Security, 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.

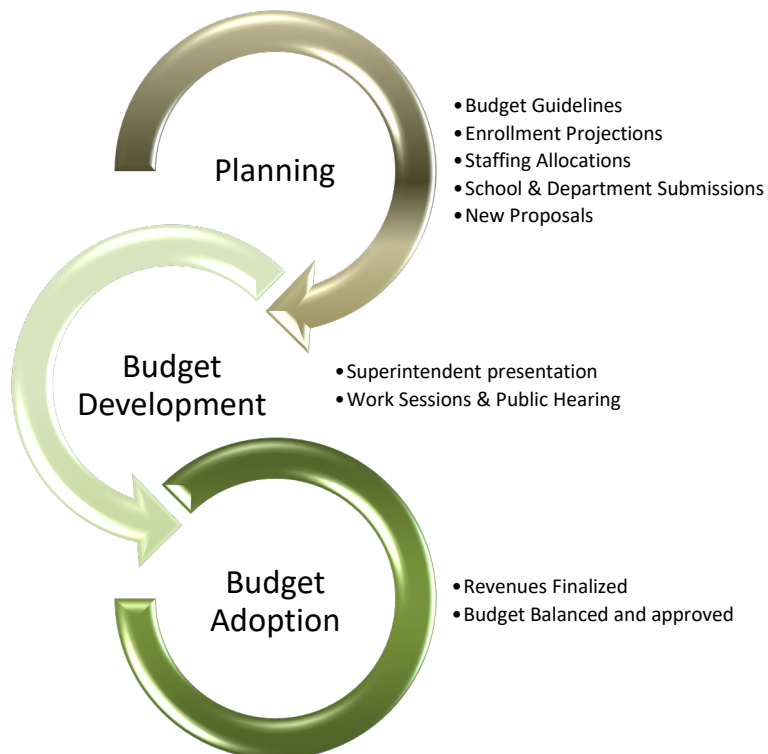
In June, the millage rates, as approved by the Board, are ratified by Fulton County Commissioners, as required by state laws.

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 School Board adopts the budget, 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 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, which 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 2025-2026. The public is welcome at all meetings.

Activity	Responsibility		Date
FY 2026 School Allotment Guidelines Parameters		Tuesday	September 10, 2024 North Learning Center
FY 2026 Budget Calendar presented to the Board (action)	Superintendent	Tuesday	October 8, 2024 North Learning Center
FY 2026 Budget Parameters (action)		Tuesday	November 12, 2024 North Learning Center
FY 2025 Midyear Budget adjustments (action)		Tuesday	December 10, 2024 North Learning Center
FY 2026 School Allotment Formulas and Guidelines	Superintendent	Tuesday	December 10, 2024 North Learning Center
Economic Outlook update	Tax Commissioner Tax Assessor	Thursday	February 20, 2025 South Learning Center
Board seeks community input on budget priorities	Board		March
FY 2026 Enrollment forecasting presentation	Chief Operations Officer	Tuesday	March 11, 2025 North Learning Center
FY 2026 Revenue projections	Chief Financial Officer	Wednesday	March 19, 2025 South Learning Center
Spring Break			April 7 - 11, 2025
FY 2026 Special Revenue Funds presentation		Thursday	April 17, 2025 North Learning Center
Capital Improvement Program presentation		Thursday	April 17, 2025 North Learning Center
FY 2026 Superintendent's Comprehensive General Fund budget presentation		Thursday	April 24, 2025 South Learning Center
Salary Hearing #1 (If necessary)	Human Resources	Tuesday	May 6, 2025 North Learning Center
Public Budget Hearing #1	Superintendent Board	Tuesday	May 6, 2025 North Learning Center
Salary Hearing #2 (If necessary)	Human Resources	Tuesday	May 13, 2025 South Learning Center
Public Budget Hearing #2	Superintendent Board	Tuesday	May 13, 2025 South Learning Center
Board adopts tentative budgets and tentative millage rates	Board of Education	Tuesday	May 13, 2025 South Learning Center
Board adopts final budgets	Board of Education	Tuesday	June 10, 2025 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 FY2026 budget process.

*F*ulton
County Schools

Where Students Come First



**Financial Section
FY2026**

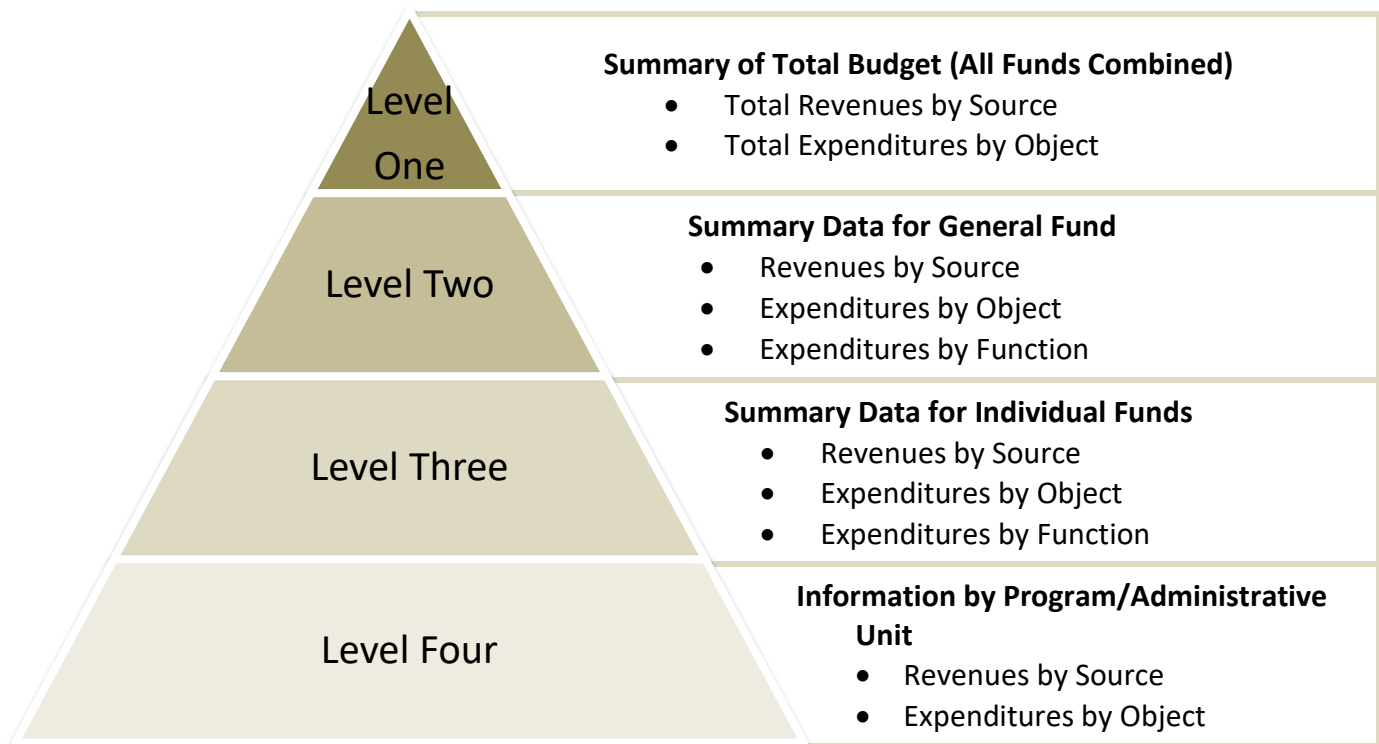


Helen A. 5th Grade – Mountain Park ES

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. The 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 levels. 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, 2024, the School System reported a liability of \$556,182,072 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2023. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2022. An expected total OPEB liability as of June 30, 2023 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, 2023. At June 30, 2023, the School System's proportion was 5.077706%, which was a decrease of 0.149758% from its proportion measured as of June 30, 2022.

For the fiscal year ended June 30, 2024, the School System recognized OPEB expense of (\$22,978,254). At June 30, 2024, 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
Difference between expected and actual experience	\$ 16,211,787	\$ 159,742,025
Net difference between projected and actual earnings on OPEB plan investments	\$ 333,682	
Changes in proportion and differences between School System contributions and proportionate share of	\$ 3,075,708	\$ 33,675,057
Changes in plan assumptions	\$ 101,047,348	\$ 69,458,703
School System contributions subsequent to the measurement	\$ 21,064,694	
Total	\$ 141,733,219	\$ 262,875,785

School System contributions subsequent to the measurement date of \$21,064,694 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, 2025. 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:	
2025	\$ (46,216,426)
2026	(35,349,414)
2027	(40,945,558)
2028	(20,370,325)
2029	247,900
2030	426,563
Total	\$ (142,207,260)

Actuarial assumptions - The total OPEB liability as of June 30, 2023 (measurement date) was determined by an actuarial valuation as of June 30, 2022, 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, 2023:

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 - VIB

Pre-Kindergarten

Fiduciary Funds

Pension Fund

Student Activity Fund

Summary of Revenue Budget by Fund

General Fund	\$ 1,386,046,647
School Nutrition Fund	\$ 53,730,800
Capital Project Fund	\$ 272,483,885
Special Revenue Fund	\$ 61,149,909
Pension Fund	\$ 45,060,637
Student Activity Fund	\$ 16,693,871
Total of All Functions	\$ 1,835,165,749

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 2025-26 are projected to be \$1,835,165,749 for FCS which represents a decrease of \$31.6 M or -1.69% compared to the FY 2024-25 projected revenue of \$1,866,748,180.

Local Revenue

The local revenue funding is approximately 62.74% 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 2025-26, local revenue is projected to be \$1,151,367,295. This is an increase of 2.85% or \$31.9 M when compared to the FY 2025 projected revenue budget.

Other Revenue

Other revenue is projected to be \$133,071,808 for FY 2026. This is a decrease of \$21.1 M or -13.7% when compared to the FY 2024-25 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 \$460.8 M, which comprises about 25.11% of the total revenue for all funds. State revenue represent a decrease of \$7.7 M or -1.64% compared to the FY 2024-25 projected revenue budget.

Federal Revenue

The total federal revenue estimate is \$89.9 M, which comprises about 4.9% of the total revenue for all funds. This amount is a decrease of -\$34.6 M or -27.81% when compared to the FY 2024-54 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), 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	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Current	FY 2026 Proposed	% Chg
Revenue						
Local Revenue	955,052,525	1,002,454,318	1,063,315,469	1,119,492,533	1,151,367,295	2.85%
State Revenue	405,568,149	421,060,593	443,704,986	468,559,078	460,857,290	-1.64%
Federal Revenue	202,157,059	164,109,739	179,662,104	124,491,709	89,869,357	-27.81%
Other Revenue - Local	13,541,992	168,539,665	204,895,772	154,204,860	133,071,808	-13.70%
Total Revenue	\$ 1,576,319,725	\$ 1,756,164,315	\$ 1,891,578,332	\$ 1,866,748,180	\$ 1,835,165,749	-1.69%

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.

ALL FUNDS - EXPENDITURES BY FUNCTION**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.

School Safety & Security (2660)

Activities concerned with maintaining a safe and secure environment for students and staff. Include costs associated with security plan development and implementation, security monitoring devices, security personnel, security equipment, school crossing guards, school fire alarm and other monitors, and other costs incurred in an effort to ensure the basic security and safety of students and staff. Effective beginning FY 2025.

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 built-in equipment; and improvements to sites.

ALL FUNDS - EXPENDITURES BY FUNCTION

Other Outlays (5000)

These are outlays which cannot be properly classified as expenditures but require budgetary or accounting control.

FY 2025-26 Expenditures by Function - All Funds		
Instruction		955,421,775
Pupil Services		124,735,809
Improvement of Instructional Services		45,660,340
Educational Media Services		14,725,223
Instructional Staff Training		16,006,954
Federal Administration		1,942,971
General Administration		4,785,069
School Administration		89,133,025
Support Services - Business		84,104,999
Maintenance and Operation		108,965,563
School Safety & Security		25,508,873
Student Transportation		75,446,734
Support Services - Central		49,470,733
Other Support Services		40,035
School Nutrition Program		59,424,077
Operating Transfers		4,707,712
Fac. Acquisition & Constr. Services		803,515,249
Total of Budget by Function	\$	2,463,595,140

EXPENDITURE ASSUMPTIONS

Personnel expenditures are projected to increase due to the following:

Teacher's Retirement System (TRS) projected to increase through FY 2030.

FY 2026 (21.91); FY 2027 (22.30); FY 2028 (22.29); FY 2029 (23.17); FY2030 (22.35)

This projection maintains the integrity of the salary scales and allows the school division to remain competitive for quality teachers and other staff.

The Health Insurance Benefit rate is increasing per member per month from \$1,760 to \$1,885 for non-certified employees.

Non-personnel expenditures are projected to increase due to the following:

The cost of materials and supplies is projected to increase through FY 2030.

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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed	Increase/ (Decrease)
Fund Balance July 1, 20XX	\$ 1,038,657,179	\$ 1,141,929,475	\$ 1,401,437,927	\$ 1,500,332,555	\$ 1,567,274,908	66,942,353
Revenue						
Local Revenue	955,052,525	1,002,454,318	1,063,315,469	1,119,492,533	1,151,367,295	31,874,762
State Revenue	405,568,149	421,060,593	443,704,986	468,559,078	460,857,290	(7,701,787)
Federal Revenue	202,157,059	164,109,739	179,662,104	124,491,709	89,869,357	(34,622,353)
Other Revenue - Local	1,141,839	163,145,041	198,175,180	154,011,360	132,941,808	(21,069,553)
Total Revenue	\$ 1,563,919,572	\$ 1,750,769,691	\$ 1,884,857,739	\$ 1,866,554,680	\$ 1,835,035,749	\$ (31,518,931)
Expenditures						
Instruction	772,296,158	808,737,042	893,273,973	892,305,442	955,421,775	63,116,333
Pupil Services	85,312,032	92,960,408	127,214,115	138,325,308	124,735,809	(13,589,499)
Imprv. of Instructional Svcs.	52,031,659	61,714,382	74,681,463	75,125,647	45,660,340	(29,465,307)
Educational Media Services	16,072,224	17,108,862	18,607,156	19,921,300	14,725,223	(5,196,078)
Instructional Staff Training	7,995,600	23,213,473	24,107,104	24,499,002	16,006,954	(8,492,048)
Federal Administration	1,400,235	1,503,658	1,558,956	1,955,843	1,942,971	(12,873)
General Administration	12,647,828	14,408,941	15,474,120	6,244,162	4,785,069	(1,459,093)
School Administration	66,683,100	71,390,257	80,883,001	84,295,185	89,133,025	4,837,840
Support Services - Business	88,690,731	57,068,325	66,212,329	70,185,548	84,104,999	13,919,452
Maintenance and Operation	85,631,484	109,483,806	125,339,794	116,987,761	108,965,563	(8,022,198)
School Safety & Security	-	-	-	25,858,236	25,508,873	(349,363)
Student Transportation	55,140,854	60,139,003	68,476,295	75,779,426	75,446,734	(332,692)
Support Services - Central	40,800,368	39,748,816	45,798,900	49,438,550	49,470,733	32,182
Other Support Services	534,421	115,014	297,865	100,348	40,035	(60,313)
School Nutrition Program	44,015,156	46,942,892	52,057,348	60,915,467	59,424,077	(1,491,390)
Enterprise Operations	-	-	-	-	-	-
Community Svcs. Operations	-	-	-	-	-	-
Fac. Acquis. & Constr. Svcs.	139,734,378	90,944,385	198,009,367	157,868,601	803,515,249	645,646,647
Debt Service	4,061,203	1,176,600	691,917	-	-	-
Total Expenditures	\$ 1,473,047,429	\$ 1,496,655,863	\$ 1,792,683,703	\$ 1,799,805,827	\$ 2,458,887,428	\$ 659,081,600
Excess (deficiency) of Revenue over (under) Expenditures	\$ 90,872,143	\$ 254,113,828	\$ 92,174,036	\$ 66,748,853	\$ (623,851,678)	\$ (690,600,531)
Other Financing Sourced (Uses)						
Sale of Capital Assets	12,400,153	5,394,624	6,720,592	193,500	130,000	-
Transfers In	986,159	1,357,981	1,792,106	3,639,766	4,707,712	-
Transfers Out	(986,159)	(1,357,981)	(1,792,106)	(3,639,766)	(4,707,712)	-
Total Other Financing Sources	\$ 12,400,153	\$ 5,394,624	\$ 6,720,592	\$ 193,500	\$ 130,000	\$ 617,823,395
Fund Balance June 30, 20XX	\$ 1,141,929,475	\$ 1,401,437,927	\$ 1,500,332,555	\$ 1,567,274,908	\$ 943,553,230	\$ (623,721,678)

FINANCIAL FORECAST - ALL FUNDS

Projections for FY 2027 - FY 2030 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 by Function					
Description	FY 2026 Proposed	FY 2027 Forecast*	FY 2028 Forecast*	FY 2029 Forecast*	FY 2030 Forecast*
Fund Balance July 1, 20xx	\$ 1,567,274,908	\$ 972,958,539	\$ 791,071,186	\$ 791,071,186	\$ 687,218,754
Revenue					
Local Revenue	1,151,367,295	1,126,350,573	895,927,677	920,958,160	946,755,181
State Revenue	460,857,290	430,002,852	417,577,968	411,455,379	394,447,780
Federal Revenue	89,869,357	91,406,666	91,506,118	93,380,354	95,348,303
Other Revenue - Local	132,941,808	108,959,724	99,508,268	99,701,013	99,750,896
Total Revenue	\$ 1,835,035,749	\$ 1,756,719,815	\$ 1,504,520,031	\$ 1,525,494,906	\$ 1,536,302,160
Expenditures					
Instruction	936,994,008	923,104,981	921,099,512	923,779,037	914,801,651
Pupil Services	122,553,563	125,012,460	125,013,907	125,135,964	124,584,397
Imprv. of Instructional Svcs.	44,795,264	45,108,735	45,106,744	45,282,010	45,118,694
Educational Media Services	14,438,542	15,166,686	15,165,744	15,248,612	15,171,394
Staff Development - Personnel	15,834,156	16,346,209	16,341,227	16,367,801	16,325,740
Federal Administration	1,942,971	1,947,491	1,947,375	1,957,574	1,948,070
General Administration	4,722,650	4,726,702	4,726,598	4,735,739	4,727,221
School Administration	87,389,483	93,099,882	92,588,257	92,900,676	92,372,558
Support Services - Business	83,621,859	66,964,597	66,963,658	67,046,264	66,969,291
Maintenance and Operation	106,786,252	108,687,637	108,686,384	108,796,691	108,693,905
School Safety & Security	24,998,695	26,273,563	26,272,489	26,367,025	26,278,934
Student Transportation	73,940,223	73,954,198	73,953,840	73,985,374	73,955,990
Support Services - Central	48,485,892	48,575,417	48,573,122	48,775,127	48,586,895
Other Support Services	39,234	39,234	39,234	39,234	39,234
School Nutrition Program	59,424,077	60,709,719	62,024,372	63,368,707	64,743,411
Fac. Acquisition & Constr. Svcs.	803,515,249	329,019,656	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	\$ 2,429,482,119	\$ 1,938,737,168	\$ 1,608,502,463	\$ 1,613,785,835	\$ 1,604,317,386
Excess (deficiency) of Revenue over (under) Expenditures	\$ (594,446,370)	\$ (182,017,353)	\$ (103,982,432)	\$ (88,290,929)	\$ (68,015,227)
Other Financing Sourced (Uses)					
Other Uses	130,000	130,000	130,000	130,000	130,000
Transfers In	4,707,712	4,707,712	4,707,712	4,707,712	4,707,712
Transfers Out	(4,707,712)	(4,707,712)	(4,707,712)	(4,707,712)	(4,707,712)
Total Other Financing Sources	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000
Fund Balance June 30, 20xx	\$ 972,958,539	\$ 791,071,186	\$ 687,218,754	\$ 702,910,257	\$ 619,333,528

* Economic conditions could cause significant variances from the projections.

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 include 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.

ALL FUNDS – EXPENDITURES BY OBJECTProperty

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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)
All Funds						
Personnel Services						
Salary	672,253,651	714,508,665	777,174,826	813,523,800	842,647,944	29,124,145
Other Salary	71,784,619	61,015,660	90,984,383	58,072,732	65,350,321	7,277,589
Employee Benefits						
Health	103,920,652	129,787,638	159,182,254	181,848,974	213,951,890	32,102,916
Teachers Retirement (TRS)	123,270,787	133,197,334	147,924,877	157,251,412	172,218,095	14,966,683
Dental	3,056,168	2,908,406	2,898,128	3,337,795	3,271,643	(66,152)
Other Benefits	44,727,670	43,207,836	46,418,987	49,319,006	24,399,750	(24,919,256)
Total Personnel & Benefits	\$ 1,019,013,546	\$ 1,084,625,537	\$ 1,224,583,455	\$ 1,263,353,719	\$ 1,321,839,643	\$ 58,485,924
Operating						
Equipment & Related	139,124,372	83,739,236	198,784,732	144,339,582	777,796,435	633,456,853
Supplies & Materials	69,307,816	74,413,996	78,163,789	87,035,202	99,994,094	12,958,892
Other	54,548,771	57,850,392	60,322,392	56,023,382	66,993,531	10,970,148
Other Purchased Services	72,395,473	61,170,036	60,041,311	61,295,222	60,740,984	(554,239)
Professional & Technical Services	59,159,198	67,886,303	78,335,810	89,455,429	64,386,928	(25,068,502)
Utilities	27,731,954	26,367,979	29,359,885	26,802,058	30,676,932	3,874,874
Property Services	16,842,373	28,346,567	28,541,070	42,967,645	31,451,383	(11,516,262)
Textbooks	11,608,886	8,492,201	28,835,588	23,556,901	2,171,000	(21,385,901)
Field Trips & Travel	1,486,685	3,325,071	3,675,442	4,187,644	2,561,499	(1,626,145)
Payment to 3rd parties	1,828,355	438,543	2,040,228	789,042	275,000	(514,042)
Transfers	986,159	1,357,981	1,792,106	3,639,766	4,707,712	1,067,946
Total Operating	\$ 455,020,042	\$ 413,388,307	\$ 569,892,355	\$ 540,091,874	\$ 1,141,755,496	\$ 601,663,622
Grand Total	\$ 1,474,033,588	\$ 1,498,013,844	\$ 1,794,475,809	\$ 1,803,445,593	\$ 2,463,595,140	\$ 660,149,546

The following table combines financial data for all District funds. This table reports expenditures by object.

Financial Forecast by Object					
Description	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast	FY 2030 Forecast
All Funds					
Personnel Services					
Salary	826,748,636	854,012,158	848,169,812	846,601,654	844,583,214
Other Salary	64,120,757	64,358,417	63,651,502	64,183,703	63,496,982
Employee Benefits					
Health	209,927,034	211,377,121	210,366,506	209,932,021	209,352,116
Teachers Retirement (TRS)	168,930,839	176,659,904	175,104,877	181,458,338	174,565,505
Dental	3,210,309	3,192,335	3,174,428	3,167,801	3,158,956
Other Benefits	23,958,732	37,158,925	37,350,466	37,676,984	38,003,088
Total Personnel & Benefits	\$ 1,296,896,306	\$ 1,346,758,860	\$ 1,337,817,590	\$ 1,343,020,501	\$ 1,333,159,861
Operating					
Equipment & Related	777,599,068	290,752,363	11,527,419	11,057,550	11,057,550
Supplies & Materials	98,843,422	85,004,610	85,298,416	85,789,644	86,122,142
Other	66,958,594	69,328,868	66,158,950	66,218,053	66,277,746
Other Purchased Services	59,540,375	6,748,598	6,742,036	6,742,036	6,742,036
Professional & Technical Svcs.	63,666,305	76,497,206	43,450,216	43,450,216	43,450,216
Utilities	30,108,860	29,426,108	27,842,497	27,842,497	27,842,497
Property Services	30,948,093	29,347,709	24,803,832	24,803,832	24,803,832
Textbooks	2,127,580	2,127,580	2,127,580	2,127,580	2,127,580
Field Trips & Travel	2,518,516	2,470,266	2,458,926	2,458,926	2,458,926
Payment to 3rd Parties	275,000	275,000	275,000	275,000	275,000
Transfers	4,707,712	4,707,712	4,707,712	4,707,712	4,707,712
Total Operating	\$ 1,137,293,525	\$ 596,686,019	\$ 275,392,585	\$ 275,473,046	\$ 275,865,238
Grand Total	\$ 2,434,189,831	\$ 1,943,444,880	\$ 1,613,210,175	\$ 1,618,493,547	\$ 1,609,025,098

Fulton County Board of Education
Fiscal Year 2025-26 Budgets

The proposed budgets are scheduled to be adopted in final form by the Board on June 10, 2025.

	General Fund	School Nutrition Fund	Special Revenue Fund	Capital Project Fund	Pension Fund	Student Activity Fund	Total All Funds
Fund Balance July 1, 2025	346,837,566	19,625,833	51,317	618,822,490	565,019,036	16,918,568	1,567,274,810
Revenues:							
Local Revenue	897,052,202	-	-	254,315,093	-	-	1,151,367,295
State Revenue	449,241,875	1,315,637	10,299,778	-	-	-	460,857,290
Federal Revenue	1,000,000	37,414,248	49,769,573	1,685,536	-	-	89,869,357
Other Revenue - Local	38,622,570	15,000,915	1,080,558	16,483,256	45,060,637	16,693,871	132,941,808
Total Revenue	\$ 1,385,916,647	\$ 53,730,800	\$ 61,149,909	\$ 272,483,885	\$ 45,060,637	\$ 16,693,871	\$ 1,835,035,749
Expenditures:							
Instruction	921,388,343	-	34,033,432	-	-	-	955,421,775
Pupil Services	109,112,281	-	15,623,528	-	-	-	124,735,809
Improvement of Instructional Svcs	43,253,787	-	2,406,552	-	-	-	45,660,340
Educational Media Services	14,334,027	-	391,196	-	-	-	14,725,223
Staff Development - Personnel	8,639,908	-	7,367,047	-	-	-	16,006,954
Federal Administration	-	-	1,942,971	-	-	-	1,942,971
General Administration	3,120,936	-	1,664,133	-	-	-	4,785,069
School Administration	87,177,118	-	1,955,907	-	-	-	89,133,025
Support Services - Business	24,157,022	-	-	-	43,254,106	16,693,871	84,104,999
Maintenance and Operation	108,965,563	-	-	-	-	-	108,965,563
School Safety & Security	25,508,873	-	-	-	-	-	25,508,873
Student Transportation	75,325,515	-	121,219	-	-	-	75,446,734
Support Services - Central	49,242,022	-	228,710	-	-	-	49,470,733
Other Support Services	40,035	-	-	-	-	-	40,035
School Nutrition Program	-	59,424,077	-	-	-	-	59,424,077
Facilities Acquisition & Constr. Svcs	-	-	-	803,515,249	-	-	803,515,249
Debt Service	-	-	-	-	-	-	-
Total Expenditures	\$ 1,470,265,430	\$ 59,424,077	\$ 65,734,694	\$ 803,515,249	\$ 43,254,106	\$ 16,693,871	\$ 2,458,887,428
Excess (deficiency) of Revenue over (under) Expenditures	\$ (84,348,783)	\$ (5,693,277)	\$ (4,584,786)	\$ (531,031,364)	\$ 1,806,531	\$ -	\$ (623,851,678)
Other Financing Sourced (Uses)							
Sale of Capital Assets	130,000	-	-	-	-	-	130,000
Transfers In	-	-	4,707,712	-	-	-	4,707,712
Transfers Out	(4,707,712)	-	-	-	-	-	(4,707,712)
Total Other Financing Sources	\$ (4,577,712)	\$ -	\$ 4,707,712	\$ -	\$ -	\$ -	\$ 130,000
Fund Balance June 30, 2026	\$ 257,911,071	\$ 13,932,556	\$ 174,243	\$ 87,791,126	\$ 566,825,567	\$ 16,918,568	\$ 943,553,132

The fiscal year 2025-2026 budgets published herein are tentative. These budgets will be considered for final adoption by the Fulton County Board of Education at 6:00 p.m., on June 10, 2025 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 Center, and the internet at www.fultonschools.org/budgetservices.

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 2022, FY 2023, FY 2024, the projected FY 2025, and proposed FY 2026.

General Fund - Financial Statement						
Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed	Increase/ (Decrease)
Fund Balance July 1, 20xx	\$ 303,772,503	\$ 366,209,040	\$ 421,639,773	\$ 403,475,427	\$ 346,837,566	\$ (56,637,861)
Revenue						
Local Revenue	725,340,080	763,513,760	821,652,454	875,381,275	897,052,202	21,670,927
State Revenue	384,994,469	407,744,823	431,269,247	456,903,654	449,241,875	(7,661,778)
Federal Revenue	945,942	938,450	971,716	1,015,000	1,000,000	(15,000)
Other Revenue - Local	24,990,459	43,171,270	50,795,327	33,948,177	38,622,570	4,674,393
Transfers	-	-	-	-	-	-
Total Revenue	\$ 1,136,270,949	\$ 1,215,368,303	\$ 1,304,688,744	\$ 1,367,248,105	\$ 1,385,916,647	\$ 18,668,542
Expenditures						
Instruction	691,119,281	719,693,368	824,091,420	843,523,856	921,388,343	77,864,487
Pupil Services	72,800,999	78,620,916	88,204,814	99,264,048	109,112,281	9,848,233
Improv. of Instructional Ser.	41,532,974	46,547,492	54,760,266	68,758,827	43,253,787	(25,505,039)
Instructional Staff Training	1,110,892	7,108,898	8,307,641	10,683,007	8,639,908	(2,043,099)
Educational Media Services	15,655,159	16,664,571	17,936,577	19,481,456	14,334,027	(5,147,429)
Federal Administration	16,882	-	-	-	-	-
General Administration	2,513,413	3,415,785	2,233,472	3,094,754	3,120,936	26,182
School Administration	63,753,020	68,698,062	77,452,873	81,836,547	87,177,118	5,340,571
Support Services - Business	35,790,354	18,339,859	26,193,806	27,771,074	24,157,022	(3,614,052)
Maintenance and Operation	67,855,564	106,064,793	117,334,745	116,752,986	108,965,563	(7,787,423)
School Safety & Security	-	-	-	25,189,472	25,508,873	319,400
Student Transportation	54,532,332	58,783,525	66,819,176	75,372,415	75,325,515	(46,901)
Support Services - Central	38,134,584	38,918,536	44,546,532	48,672,424	49,242,022	569,598
Other Support Services	517,616	40,941	40,070	38,834	40,035	1,201
Debt Service	-	1,176,600	691,917	-	-	-
Total Expenditures	\$ 1,085,333,069	\$ 1,164,073,347	\$ 1,328,613,309	\$ 1,420,439,701	\$ 1,470,265,430	\$ 49,825,730
Excess (deficiency) of Revenue over (under) Expenditures	50,937,880	51,294,957	(23,924,565)	(53,191,595)	(84,348,783)	-
Other Financing Sources (Uses)						
Sale of Capital Assets	12,400,153	5,394,624	6,720,592	193,500	130,000	(63,500)
Transfers In	-	49,566	415,867	-	-	-
Transfers Out	(901,496)	(1,308,415)	(1,376,239)	(3,639,766)	(4,707,712)	(1,067,946)
Total Other Financing Sources	\$ 11,498,657	\$ 4,135,775	\$ 5,760,220	\$ (3,446,266)	\$ (4,577,712)	\$ (1,131,446)
Net Change in Fund Balance	62,436,537	55,430,732	(18,164,346)	(56,637,861)	(88,926,495)	(1,131,446)
Fund Balance June 30, 20xx	\$ 366,209,040	\$ 421,639,773	\$ 403,475,427	\$ 346,837,566	\$ 257,911,071	\$ (57,769,307)

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 FY 26. In FY 26, all sources of the General Fund revenue are expected to increase by \$18.6 M or 1.36% compared to FY 2024-25 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 FY26, the FCS millage rate is 17.080 for Maintenance and Operations.

In FY26, property taxes are projected to account for approximately 64.72% of the school district's revenues. The preliminary 2025-2026 fiscal year estimate of the local tax digest revenues is based on information available as of April 2025 and is estimated to be \$897,052,202.

Other Local Revenues

Other local revenue projection for FY 2026 is \$38,752,570, an increase of 13.51% when compared to the FY 2024-25 budget. Other local revenue comprises about 2.80% of the total revenue for the general fund.

State Revenues

State revenue projection for FY 2026 is \$449,241,875 a decrease of \$7.66 M or 1.68% compared to the FY 2024-25 current budget.

The State of Georgia contributes 32% 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 = \$3,191.67

T & E Percentage = 34.94%

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.

CTAE – CONNECT BOND

The CONNECT Grant provides Capital-Related Equipment Grant funds to schools to purchase equipment to meet industry standards to achieve or maintain industry certification.

CTAE - ARCHITECTURE AND CONSTRUCTION ESSENTIAL WORKFORCE

To provide and enhance current CTAE programs and increase student credentialing opportunities.

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 the funds awarded 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 used 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.

GEORGIA OUTDOOR LEARNING DEMONSTRATION (GOLD)

Provide professional learning to teachers, improvements to outdoor learning spaces, supplies procured, and field trips provided to increase student engagement.

SCHOOL SAFETY GRANT

Provide funds to local school systems for school security needs/enhancements.

DYSLEXIA SERVICES GRANT

Provide funding for Dyslexia services to meet the needs of students being tested.

CHARACTER EDUCATION PROGRAMMING

Increase students' social interactions and academic achievement.

WHY GA WORKS ALIGNMENT GRANT

To support the efforts of the LEAs to align local CTAE programs to meet the needs of local and regional employment opportunities.

PARAPROFESSIONAL TO TEACHER REIMBURSEMENT GRANT

To promote the recruitment of teachers in local education agencies (LEA) and Georgia Network for Educational and Therapeutic Support (GNETS) programs across Georgia by providing financial support to paraprofessionals completing their teaching certification.

STATE CUSTODIAN SUPPLEMENT

To pay custodians a \$1,000 supplement.

Federal Revenues

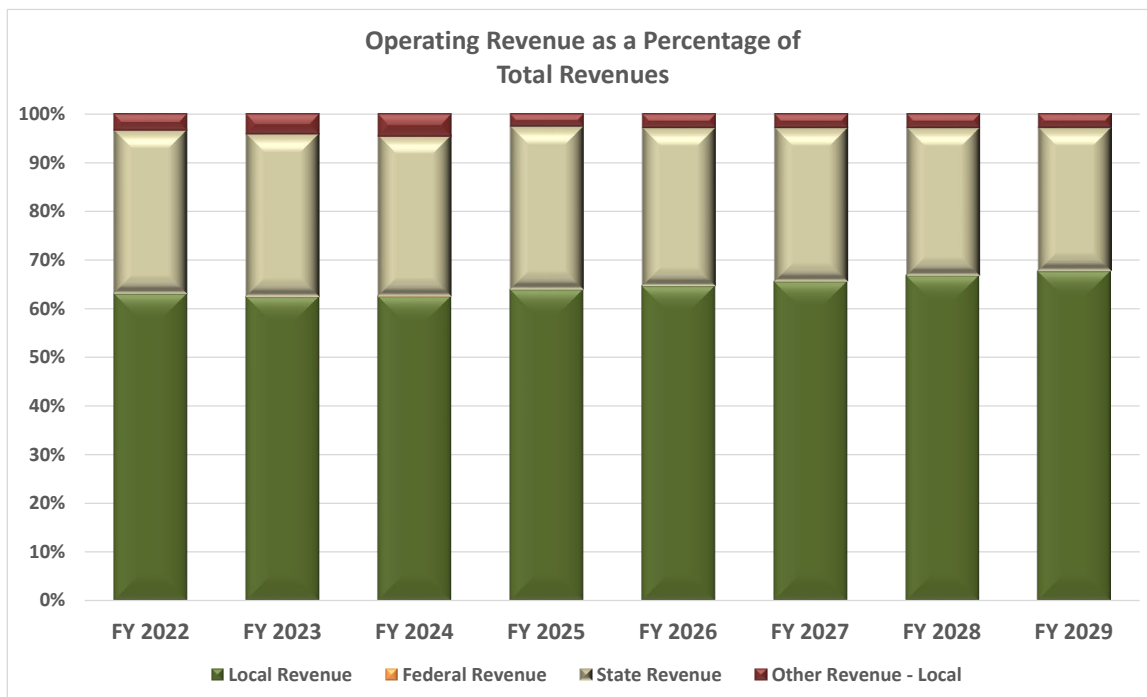
Federal revenue projection for FY 2026 is \$1,000,000, a slight decrease of \$15,000 as compared to the FY 2024-25 projected budget.

Federal Revenue in the general fund is comprised of JROTC funding. Federal revenue grants account for approximately .07% 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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast
Revenue								
Local Revenue	725,340,080	763,513,760	821,652,454	875,381,275	897,052,202	871,643,091	895,927,677	920,958,160
State Revenue	384,994,469	407,744,823	431,269,247	456,903,654	449,241,875	418,334,812	405,868,880	399,704,011
Federal Revenue	945,942	938,450	971,716	1,015,000	1,000,000	1,000,000	1,000,000	1,000,000
Other Revenue - Local	37,390,612	48,565,894	57,515,920	34,141,677	38,752,570	37,102,570	37,102,570	37,102,570
Total Revenue	\$ 1,148,671,102	\$ 1,220,762,928	\$ 1,311,409,336	\$ 1,367,441,605	\$ 1,386,046,647	\$ 1,328,080,472	\$ 1,339,899,127	\$ 1,358,764,741



General Fund - Trends as Percent of Revenue Sources								
Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast
Local Revenue	63.15%	62.54%	62.65%	64.02%	64.72%	65.63%	66.87%	67.78%
State Revenue	33.52%	33.40%	32.89%	33.41%	32.41%	31.50%	30.29%	29.42%
Federal Revenue	0.08%	0.08%	0.07%	0.07%	0.07%	0.08%	0.07%	0.07%
Other Revenue - Local	3.26%	3.98%	4.39%	2.50%	2.80%	2.79%	2.77%	2.73%

GENERAL FUND - LOCAL REVENUE

General Fund - Local Revenues					
Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Projected	FY 2026 Proposed
Ad Valorem Taxes	675,129,936	711,596,803	738,388,323	822,106,700	851,359,594
Homeowner Tax Relief	-	-	33,470,195	-	-
Other Taxes	1,060,341	1,841,959	521,550	480,000	365,373
Title Ad Valorem Tax	43,512,721	45,937,772	45,842,238	47,794,575	41,827,234
Real Estate Transfer	5,637,081	4,137,227	3,430,147	5,000,000	3,500,000
Total Local Revenue	\$ 725,340,080	\$ 763,513,760	\$ 821,652,454	\$ 875,381,275	\$ 897,052,202

GENERAL FUND - LOCAL REVENUE NARRATIVES

Local revenue is projected to be \$897 M for FCS in FY 2026. This is a 2.48% increase in local revenue compared to FY 2025. Local revenues account for 64.72% 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 \$851.4 M in FY 2026.

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 \$365 K in FY 2026.

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 \$41.8 M in FY 2026.

GENERAL FUND - STATE REVENUE

General Fund - State Revenues					
Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Projected	FY 2026 Proposed
Total Quality Basic Education Formula Earnings (State And Local Funds)	523,249,507	541,464,722	588,094,880	602,732,505	619,682,689
QBE Allotment (Operating Costs)	38,072,338	38,040,857	37,419,270	53,171,882	54,724,047
QBE - Austerity Reduction	2,326,920	-	-	-	-
Total State Categorical Grants	25,280,189	27,474,693	8,306,674	19,334,566	20,727,262
QBE Local Fair Share (Debit)	(211,831,330)	(209,120,993)	(226,735,389)	(237,005,956)	(257,705,567)
Grants From Pre-K Lottery	(15)	-	-	-	-
Capital Outlay Grants	83,474	272,474	-	-	-
Other Grants From Georgia Department Of Education	6,866,423	4,239,556	23,154,611	11,780,172	9,558,444
On Behalf Payments - Teachers Retirement	73,726	51,039	53,869	-	-
Medicare Reimbursement	-	102,208	97,780	55,000	55,000
Funds From Other State Agencies	873,237	5,220,267	877,552	6,835,485	2,200,000
Total State Revenue	\$ 384,994,469	\$ 407,744,823	\$ 431,269,247	\$ 456,903,654	\$ 449,241,875

GENERAL FUND - STATE REVENUE NARRATIVES

State revenue is projected to be \$449.2 M. This is a 1.68% decrease in state revenue compared to FY 2025.

Local Fair Share - Local Fair Share is expected to increase by \$20.7 M. 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, CTAE



¹ <http://public.doe.k12.ga.us>

Special Programs

Special Education

- A. Category I - Specific learning disability and speech-language impairment.
- B. Category II – Mild intellectual disability.
- C. Category III – Moderate intellectual disability, severe intellectual disability, emotional and behavioral disorder, specific learning disability, orthopedic impairment, hard of hearing, deaf, other health impairment, and speech language impairment.
- D. Category IV – Profound intellectual disability, orthopedic impairment, hearing impairment, deaf, other health impairment, visual impairment, blind, and deaf and blind.
- 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 Program (REP)

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:
 - a. The student has been through the formal student support team process as specified in (Rule 160-4-2-.32). Student Support Team and has documented evidence to support the placement in remedial education.
 - b. The student has failed either a language arts or mathematics course in grades 6-12.
 - c. The student is receiving services under the current Elementary and Secondary Education Act of 1956, Title I, Part A.
 - d. The student has been recommended by the teacher who has documented any of the following student information:
 - i. Low performance in reading.
 - ii. Low performance in mathematics.
 - iii. Inability to verbally express ideas or to write or dictate a meaningful sentence.
 - e. In the absence of Georgia milestones Scores, other current standardized test information in the student file indicates the student has a score at or below the 25th percentile in reading, writing, or mathematics.
 - i. For participation in the middle school remediation programs, the most recent Georgia Milestones end-of-grade scores indicate the student is in the “Beginning Learners”

achievement level in English language arts or mathematics or has a reading status of “Below Grade Level.”

- ii. For participation in high school remediation programs, the most recent Georgia Milestones end-of-course or end-of-grade scores indicate the students is in the “Beginning Learners” achievement level in English language arts or mathematics or has a reading status of “Below Grade Level.”

- 2) 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 (IEPs) specify that they meet the eligibility requirements specified in subsection 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 Program

The Early Intervention Program (EIP), outlined in O.C.G.A. Sections 20-2-153 and State Board of Education Rule 160-4-2-.17, is designed to provide interventions for students who are at risk of not reaching or maintain their academic grade level based on their performance on state or national assessments or performance measures in English Language Arts/Reading, Mathematics, or both in order to help them meet grade-level expectations within the shortest possible time. Early Intervention programming must include targeted, evidence-based interventions, frequent progress monitoring, and clear entrance and exit criteria based on grade level performance. It is not the intent of the program for students to be assigned to EIP on a continuing or permanent basis.

- 1) Kindergarten
- 2) Primary grades (1-3)
- 3) Upper elementary grades (4-5)

Alternative Education Programs and Schools (AEP)

Alternative/non-traditional education schools and programs are intended to meet the education needs of a student who may experience difficulty in the traditional setting. These students may require creative, innovative, and structured alternatives within a different educational setting.



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.

<u>Program Name</u>	<u>FTE</u>	<u>Assigned Weight</u>
Kindergarten	15.0	1.6901
Kindergarten – Early Intervention	11.0	2.0951
Primary Grades 1-3	17.0	1.3029
Primary Grades 1-3 - Early Intervention	11.0	1.8388
Upper Elementary 4-5	23.0	1.0417
Upper Elementary 4-5- Early Intervention	11.0	1.8340
Middle Grades 6-8	23.0	1.0349
Middle School 6-8 as defined in 20-2-290	20.0	1.1439
Grades 9-12 (Base)	23.0	1.0000
CTAE Grades 9-12	20.0	1.1762
Special Education Category I	8.0	2.4763
Special Education Category II	6.5	2.9213
Special Education Category III	5.0	3.7151
Special Education Category IV	3.0	6.0106
Special Education Category V	8.0	2.5307
Gifted	12.0	1.7340
Remedial Education	15.0	1.3698
Alternative Education	15.0	1.5026
English Speakers of Other Languages	7.0	2.6313

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))

GENERAL FUND - FEDERAL REVENUE

General Fund - Federal Revenues

Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Projected	FY 2026 Proposed
Categorical Grants - Direct From Federal Government	945,942	938,450	971,716	1,000,000	1,000,000
Other Federal Grants Through Georgia Department Of Education	-	-	-	15,000	-
Total Federal Revenue	\$ 945,942	\$ 938,450	\$ 971,716	\$ 1,015,000	\$ 1,000,000

GENERAL FUND - FEDERAL REVENUE NARRATIVES

Federal revenue is projected to be \$1,000,000 for FCS in FY 2026

GENERAL FUND - OTHER FINANCING REVENUE

School Operating Fund - Other Financing Revenues					
Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed
Tuition From Individuals	1,109,135	1,261,978	1,048,290	1,150,000	1,125,000
Summer School Tuition	225	-	-	-	-
Investment Income	1,034,242	16,678,251	27,459,889	22,505,000	24,650,000
Student Sales - Breakfast And Lunch Programs	-	(386)	-	-	-
Contracted Sales - Breakfast And Lunch Programs	16,677	-	-	-	-
Rental Of Property	2,000,275	1,928,716	2,099,245	1,275,470	2,014,000
Contributions from Private Sources	-	-	-	1,500	-
Operating Revenues	383,486	387,588	339,669	575,000	575,000
Federal Indirect Cost Reimbursement	11,460,938	12,530,608	14,882,094	3,719,920	4,298,870
Other Local Revenues	7,168,145	10,049,622	4,444,872	4,721,287	5,959,700
Other Long Term Debt Proceeds	1,817,235	334,893	521,268	-	-
Other Source	100	-	-	-	-
Total Other Financing Sources	\$ 24,990,459	\$ 43,171,270	\$ 50,795,327	\$ 33,948,177	\$ 38,622,570

GENERAL FUND - OTHER REVENUE NARRATIVES

Other Local Revenue is projected to be \$38.6 M for FY 2026. That is an increase of 13.77% when compared to FY 2025. Other local revenue accounts for 2.8% 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 \$25,000 or 2.17% in FY 2026.

Investment Income - Investment revenue is projected to increase by 9.53% over the current year.

Federal Indirect Reimbursement - Federal indirect reimbursement is projected to increase by 15.56% over FY 2025 projected revenue.

GENERAL FUND EXPENDITURES

The Superintendent proposes a \$1.47 billion General Fund Expenditure Budget for FY26. Although student enrollment decreased, we recommend that FCS fund an instructional reserve in the amount of \$3.7 million to meet unforeseen instructional needs and to ensure the timeliness of resources for our schools.

The school year will begin with 11,535.65 General Fund budgeted positions. The primary usage of the monies in the General Fund is for Instruction followed by Maintenance and Operations.

FY26 Appropriations			
Function	Amount	Per Pupil	% of Total
Instruction	921,388,343	10,710	62.47%
Pupil Services	109,112,281	1,268	7.40%
Improvement of Instructional Services	43,253,787	503	2.93%
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	1,474,973,142	17,090	100.00%

*Transfers not included in per pupil calculation

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 84.6% of the General Fund is budgeted for Salaries and Benefits.

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.

Employee Benefits (26.49%)

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

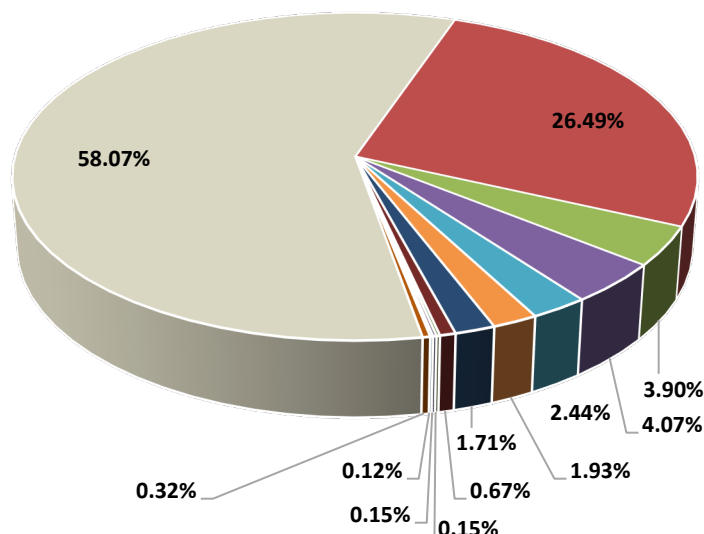
Supplies & Materials (3.90%)

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

Purchased Services (4.07%)

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

Expenditure by Type \$1,474,973,142



Professional & Technical Services (2.44%)

Costs related to fees and software systems.

Utilities (1.93%)

Costs include basic services such as electricity, gas, and water.

Property Services (1.71%)

Cost for grounds, equipment, and vehicle maintenance, uniforms, and other services.

Equipment & Related (.67%)

Cost for new equipment.

Other Budgeted Items (.73%)

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 (62.47%)

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 (7.40%)

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 (2.93%)

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 (.59%)

Instructional Staff Training Activities associated with the professional development and training of instructional personnel.

Educational Media Service (.97%)

Activities concerned with directing, managing, and operating educational media centers. Included are school libraries, audio-visual services, and educational television.

General Administration (.21%)

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 (5.91%)

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 (1.64%)

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 (7.39%)

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.

School Safety & Security (1.73%)

Activities concerned with maintaining a safe and secure environment for students and staff. Include costs associated with security plan development and implementation, security monitoring devices, security personnel, security equipment, school crossing guards, school fire alarm and other monitors, and other costs incurred in an effort to ensure the basic security and safety of students and staff. Effective beginning FY 2025.

Student Transport Service (5.11%)

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 (3.34%)

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 /Transfers (0.32%)

These are outlays which cannot be properly classified as expenditures but require budgetary or accounting control.

General Fund - Expenditures by Object

Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)
Personnel Services						
Salary	625,024,846	658,456,670	714,884,360	763,683,938	794,965,417	31,281,479
Other Salary	58,567,378	44,400,305	70,201,321	47,383,650	61,478,201	14,094,550
Employee Benefits				-		
Health	96,548,067	120,378,444	147,216,688	169,058,839	201,242,825	32,183,986
Teachers Retirement (TRS)	117,359,716	125,276,324	138,747,389	149,028,984	164,362,801	15,333,817
Dental	2,857,817	2,686,327	2,670,411	2,985,802	3,066,690	80,887
Other Benefits	42,851,337	41,058,040	44,182,215	46,582,612	22,050,911	(24,531,700)
Total Personnel & Benefits	\$ 943,209,161	\$ 992,256,110	\$ 1,117,902,384	\$ 1,178,723,825	\$ 1,247,166,845	\$ 68,443,020
Operating						
Prof. & Tech. Services	30,040,735	32,826,391	44,219,259	53,749,758	36,031,139	(17,718,618)
Property Services	13,694,950	22,162,371	25,583,780	38,712,940	25,164,518	(13,548,422)
Other Purchased Services	58,359,147	58,426,590	53,272,302	59,296,299	60,030,426	734,127
Supplies & Materials	23,047,973	26,997,847	28,018,035	40,712,859	57,533,631	16,820,772
Utilities	9,790,648	21,957,741	21,459,158	25,097,973	28,403,568	3,305,596
Other	(13,250,058)	(15,085,808)	(16,398,297)	(15,295,910)	1,746,811	17,042,721
Textbooks	2,732,418	5,161,210	28,832,674	23,556,901	2,171,000	(21,385,901)
Field Trips & Travel	1,187,497	2,251,045	2,590,253	3,487,149	2,149,159	(1,337,990)
Payment to 3rd Parties	974,234	387,163	1,035,250	289,041	-	(289,041)
Equipment & Related	15,546,365	16,732,685	22,098,512	12,108,867	9,868,333	(2,240,534)
Total Operating	\$ 142,123,908	\$ 171,817,237	\$ 210,710,925	\$ 241,715,876	\$ 223,098,586	\$ (18,617,290)
Other Use of Funds						
Principal & Interest Paymer	-	-	-	-	-	-
Transfers	901,496	1,308,415	1,376,239	3,639,766	4,707,712	1,067,946
Total Other Uses of Funds	\$ 901,496	\$ 1,308,415	\$ 1,376,239	\$ 3,639,766	\$ 4,707,712	\$ 1,067,946
Grand Total	\$ 1,086,234,565	\$ 1,165,381,761	\$ 1,329,989,549	\$ 1,424,079,467	\$ 1,474,973,142	\$ 50,893,676

BUDGET ASSUMPTIONS, INITIATIVES, AND CONSTRAINTS

NOTABLE EXPENDITURE RECOMMENDATIONS:

- Compensation recommendation (2.5% salary increase plus step for eligible employees) \$31.9 M
- Health Insurance increase (all employees) \$31.4 M
- TRS Increase \$15.3 M
- Pre-Kindergarten (GF contribution) \$1.1 M
- FY 26 One-time Requests \$95 K

LIST OF ONE-TIME EXPENDITURES:

- Academics – Periodicals and Subscriptions \$95 K

FUNDS TO BE COMMITTED IN FUND BALANCE:

- Risk Management \$5.0 M
 - Textbooks \$23.4 M
 - Reserves (*Working Capital, Catastrophic Event, Revenue Stabilization*) * \$220.2 M
- *Committed per Board Policy DIBA*

OTHER SUSTAINING REVENUE SOURCES:

- Investment Income \$24.6 M
- Federal Indirect Cost Reimbursement \$3.5 M
- Rental of Property \$2.0 M
- E-Rate Reimbursement \$1.2 M
- Tuition from Individuals \$1.1 M

General Fund Revenue and Expenditures

Description	Proposed Budget	Per Pupil	% of Total
Revenue			
Local Revenue	897,052,202	10,427	64.72%
State Revenue	449,241,875	5,222	32.41%
Federal Revenue	1,000,000	12	0.07%
Other Revenue - Local	38,752,570	450	2.80%
Total Revenue	\$ 1,386,046,647	\$ 16,111	100.00%
Expenditures			
Instruction	921,388,343	10,710	62.67%
Pupil Services	109,112,281	1,268	7.42%
Improvement of Instructional Services	43,253,787	503	2.94%
Staff Development - Personnel	8,639,908	100	0.59%
Educational Media Services	14,334,027	167	0.97%
Federal Administration	-	-	0.00%
General Administration	3,120,936	36	0.21%
School Administration	87,177,118	1,013	5.93%
Support Services - Business	24,157,022	281	1.64%
Maintenance and Operation	108,965,563	1,267	7.41%
School Safety & Security	25,508,873	297	1.73%
Student Transportation	75,325,515	876	5.12%
Support Services - Central	49,242,022	572	3.35%
Other Support Services	40,035	0	0.00%
School Nutrition Program	-	-	0.00%
Fac. Acquisition & Construction Services	-	-	0.00%
Debt Service	-	-	0.00%
Total Expenditures	\$ 1,470,265,430	\$ 17,090	100.00%

Expected Spend Rate (98%)	\$ 1,440,860,122
Excess (deficiency) of Revenue over (under) Expenditures	(54,813,475)
Other Financing Sources (Uses)	
Transfers In	-
Transfers Out	(4,707,712)
Total Other Financing Sources	\$ (4,707,712)
Beginning Fund Balance, July 1, 2025	\$ 346,837,566
Net change in fund balance	(59,521,187)
Ending Fund Balance, June 30, 2026	\$ 287,316,379

GENERAL FUND FINANCIAL FORECAST

Projections for the fiscal year 2026 through 2030 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 2030
- Enrollment is projected to decline through FY 2030
- The Health Insurance Benefit rate is increasing per member per month from \$1,760 to \$1,885 for certified employees for FY 2026.
- Local revenues are projected to increase at an average rate of 1.39% from FY 2026 through FY 2030.
- State revenues are projected to decline at an average rate of 3.46% from FY 2026 through FY 2030.
- Federal revenues are projected to remain steady from FY 2026 through FY 2030.
- Other Local revenues are projected to remain steady from FY 2026 through FY 2030.

Expenditure Forecast Assumptions

- Personnel expenditures are projected to increase due to the following:
 - Teacher's Retirement System (TRS) projected to increase through FY 2030.
 - FY 2026 (21.91); FY 2027 (22.30); FY 2028 (22.29); FY 2029 (23.17); and FY 2030 (22.35)
 - Health Insurance Benefit Rates are projected to increase from \$1,580 to \$1,885 and \$1,760 to \$1,885 for Non-certified and Certified employees, respectively.
- Non-personnel Expenditures are projected to increase due to the following:
 - Cost of materials and supplies projected to increase through FY 2030.

Fund Balance Forecast Assumptions

Forecast of fund balance sources are subject to decrease based on the following assumptions through FY 2030:

- Salary and benefits (85% of budget)
- TRS
- Competitive Salary
- Materials and Supplies

A summary of budget forecasts for fiscal years 2026 through 2030 is outlined below. The forecasted years are for informational purposes only. They are based on trend data and are not used for budget planning purposes. As required by law, all funds presented in this document are balanced, including the forecasted budgets.

General Fund Revenue and Expenditures Forecast

Description	FY 2026 Proposed	FY 2027 Forecast*	FY 2028 Forecast*	FY 2029 Forecast*	FY 2030 Forecast*
Fund Balance July 1, 20xx	\$ 346,837,566	\$ 287,316,379	\$ 170,758,037	\$ 170,758,037	\$ 67,999,452
Revenue					
Local Revenue	897,052,202	871,643,091	895,927,677	920,958,160	946,755,181
State Revenue	449,241,875	418,334,812	405,868,880	399,704,011	382,652,865
Federal Revenue	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other Revenue - Local	38,622,570	36,972,570	36,972,570	36,972,570	36,972,570
Total Revenue	\$ 1,385,916,647	\$ 1,327,950,472	\$ 1,339,769,127	\$ 1,358,634,741	\$ 1,367,380,616
Expenditures					
Instruction	902,960,576	888,411,385	886,961,495	888,974,468	880,719,481
Pupil Services	106,930,036	109,357,834	109,351,699	109,891,536	109,388,506
Improvement of Instructional Services	42,388,712	43,327,705	43,325,749	43,497,958	43,337,490
Educational Media Services	14,047,346	14,775,490	14,774,548	14,857,416	14,780,198
Staff Development - Personnel	8,467,110	8,964,116	8,959,520	8,952,146	8,941,718
Federal Administration	-	-	-	-	-
General Administration	3,058,517	3,062,569	3,062,465	3,071,606	3,063,088
School Administration	85,433,576	91,143,975	90,632,350	90,944,769	90,416,651
Support Services - Business	23,673,882	23,708,463	23,707,576	23,785,606	23,712,896
Maintenance and Operation	106,786,252	108,687,637	108,686,384	108,796,691	108,693,905
School Safety & Security	24,998,695	26,273,563	26,272,489	26,367,025	26,278,934
Student Transportation	73,819,004	73,832,979	73,832,621	73,864,155	73,834,771
Support Services - Central	48,257,182	48,346,151	48,343,870	48,544,620	48,357,557
Other Support Services	39,234	39,234	39,234	39,234	39,234
School Nutrition Program	-	-	-	-	-
Enterprise Operations	-	-	-	-	-
Community Services Operations	-	-	-	-	-
Fac. Acquisition & Constr. Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	\$ 1,440,860,122	\$ 1,439,931,102	\$ 1,437,950,000	\$ 1,441,587,230	\$ 1,431,564,432
Excess (deficiency) of Revenue over (under) Expenditures	(54,943,475)	(111,980,630)	(98,180,873)	(82,952,489)	(64,183,817)
Other Financing Sources (Uses)					
Other Uses	130,000	130,000	130,000	130,000	130,000
Transfers In	-	-	-	-	-
Transfers Out	(4,707,712)	(4,707,712)	(4,707,712)	(4,707,712)	(4,707,712)
Total Other Financing Sources	\$ (4,577,712)	\$ (4,577,712)	\$ (4,577,712)	\$ (4,577,712)	\$ (4,577,712)
Net Change in Fund Balances	(59,521,187)	(116,558,342)	(102,758,585)	(87,530,201)	(68,761,529)
Fund Balance June 30, 20xx	\$ 287,316,379	\$ 170,758,037	\$ 67,999,452	\$ 83,227,837	\$ (762,076)

*Economic Conditions could cause significant variances from the projections.

*Expenditures are forecasted at an expense rate of 98%

GLIDE Approach to Long-term Sustainability

Growth Analysis:

Conduct a thorough analysis of enrollment trends, demographic shifts, and economic indicators to understand the underlying causes of declining enrollment.

Identify areas of potential growth, such as new housing developments or community initiatives, to mitigate the effects of declining enrollment.

Examine the 18 programs that generate FTE counts for QBE revenue. Study our revenue generating activities and decisions.

Conduct a deep dive analysis of tax digest opportunities and limitations.

Lean Operations:

Implement cost-saving measures across all departments, including energy efficiency programs, streamlined administrative processes, and optimized transportation routes. Take a shared resources approach.

Review all contracts and agreements for potential renegotiation or consolidation to reduce overhead expenses.

Explore discontinuing lower valued programs where ROI isn't worth continuing.

Investment in Innovation:

Allocate funds for innovative educational programs and technology initiatives that enhance learning outcomes and attract students from neighboring districts.

Explore marketing opportunities to attract students from private schools or home schools.

Review current technology and explore less expensive options that meet requirements to achieve District objectives.

Explore partnerships with local businesses and non-profit organizations to foster low cost or no cost educational and support opportunities for students.

Utilize a cross-functional team to invest time to rethink our resource allocation and distribution model.

Diversification of Revenue Streams:

Seek alternative sources of funding through foundations, grants, sponsorships, and donations from community stakeholders, foundations, and corporate sponsors.

Explore revenue generating instructional options.

Efficiency Enhancement:

Evaluate staffing levels and instructional delivery models to ensure optimal resource allocation and class sizes.

Invest in professional development opportunities for staff to enhance skills and improve productivity, ultimately reducing operating costs.

General Fund Revenue and Expenditures Forecast w/ GLIDE Impact

Description	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast	FY 2030 Forecast
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

General Fund Revenue and Expenditures Comparison

Description	FY 2025	FY 2025	FY 2026	FY25 Original Budget Comparison		FY25 Current Budget Comparison	
	Original	Current	Proposed	\$ Change	% Chg.	\$ Change	% Chg.
Revenue							
Local Revenue	870,851,427	875,381,275	897,052,202	26,200,775	3.01%	21,670,927	2.48%
State Revenue	449,524,743	456,903,654	449,241,875	(282,868)	-0.06%	(7,661,778)	-1.68%
Federal Revenue	1,000,000	1,015,000	1,000,000	-	0.00%	(15,000)	-1.48%
Other Revenue - Local	34,140,177	33,948,177	38,622,570	4,482,393	13.13%	4,674,393	13.77%
Total Revenue	\$ 1,355,516,347	\$ 1,367,248,105	\$ 1,385,916,647	\$ 30,400,300	2.24%	\$18,668,542	1.37%
Expenditures							
Instruction	882,751,566	843,523,856	921,388,343	38,636,777	4.38%	77,864,487	9.23%
Pupil Services	96,025,275	99,264,048	109,112,281	13,087,007	13.63%	9,848,233	9.92%
Improv. of Instr. Ser.	50,316,712	68,758,827	43,253,787	(7,062,925)	-14.04%	(25,505,039)	-37.09%
Educational Media Svcs.	20,017,509	19,481,456	14,334,027	(5,683,482)	-28.39%	(5,147,429)	-26.42%
Staff Development	9,487,911	10,683,007	8,639,908	(848,003)	-8.94%	(2,043,099)	-19.12%
General Administration	3,161,575	3,094,754	3,120,936	(40,639)	-1.29%	26,182	0.85%
School Administration	79,550,519	81,836,547	87,177,118	7,626,599	9.59%	5,340,571	6.53%
Support Services - Business	23,061,706	27,771,074	24,157,022	1,095,316	4.75%	(3,614,052)	-13.01%
Maint. & Operrations	134,841,407	116,752,986	108,965,563	(25,875,844)	-19.19%	(7,787,423)	-6.67%
School Safety & Security	-	25,189,472	25,508,873	25,508,873	0.00%	319,400	1.27%
Student Transportation	73,823,140	75,372,415	75,325,515	1,502,375	2.04%	(46,901)	-0.06%
Support Services - Central	48,978,470	48,672,424	49,242,022	263,552	0.54%	569,598	1.17%
Other Support Services	40,035	38,834	40,035	-	0.00%	1,201	3.09%
Total Expenditures	\$ 1,422,055,825	\$ 1,420,439,701	\$ 1,470,265,430	\$ 48,209,605	3.39%	\$49,825,730	3.51%
Excess (deficiency) of Revenue over (under) Expenditures							
	(66,539,478)	(53,191,595)	(84,348,783)	(17,809,305)		(31,157,188)	
Other Financing Sources (Uses)							
Sale of Capital Assets	-	193,500	130,000	130,000	0.00%	(63,500)	-32.82%
Transfers In	-	-	-	-	0.00%	-	0.00%
Transfers Out	(3,530,573)	(3,530,573)	(4,566,481)	(1,035,908)	29.34%	(1,035,908)	29.34%
Total Other Financing Sources	\$ (3,530,573)	\$ (3,143,573)	\$ (4,306,481)	\$ (775,908)	21.98%	\$ (1,162,908)	36.99%

*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 13 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 \$13,955,049 (or 24 percent) of the revenue for FY 2026. Federal reimbursement is based on the number of meals served to students. Federal revenue is projected to be \$34,162,436 (or 57.5 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 FY2026 is \$3,251,812 (or 5.5 percent). Student meal sales and federal reimbursement

Meal Rates				
Description	FY 2024-25		FY2025-26	
	Approved		Proposed	Increase
Breakfast:				
Elementary Student	\$ 1.20	\$	1.45	\$ 0.25
Middle/High Student	\$ 1.35	\$	1.60	\$ 0.25
Reduced Price	\$ 0.30	\$	0.30	\$ -
Adults	\$ 2.75	\$	3.00	\$ 0.25
Lunch:				
Elementary Student	\$ 2.60	\$	2.85	\$ 0.25
Middle/High Student	\$ 2.85	\$	3.10	\$ 0.25
Reduced Price	\$ 0.40	\$	0.40	\$ -
Adults	\$ 4.75	\$	5.00	\$ 0.25
Milk:				
1/2 pint	\$ 0.75	\$	0.75	\$ -

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 51.38%. A State Salary Supplemental is provided each year to the School Nutrition Program, the amount projected for FY 2026 is \$1,315,637 (or 2.2 percent) of food service revenues. Adult food sales and contracted snacks are projected to be \$1,045,866.

SCHOOL NUTRITION REVENUE BY OBJECT

School Nutrition - Revenues						
Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Projected	FY 2026 Proposed	Increase/ (Decrease)
OTHER LOCAL REVENUE						
Investment Income	1,045,263	305,384	446,630	350,000	400,000	14.29%
Student Sales - Breakfast And Lunch Programs	29,495	7,580,428	7,701,203	8,120,895	8,092,120	-0.35%
Supplemental Sales - Breakfast And Lunch Prgms	1,695,082	2,855,698	3,799,597	4,843,865	5,462,929	12.78%
Adult Sales - Breakfast And Lunch Programs	179,478	222,582	150,118	223,961	190,296	-15.03%
Contracted Sales - Breakfast And Lunch Programs	485,102	653,215	802,893	724,718	855,570	18.06%
Other Local Revenues	146,227	159,875	254,829	-	-	0.00%
Total Other Local Revenue	\$ 3,580,646	\$ 11,777,182	\$ 13,155,269	\$ 14,263,439	\$ 15,000,915	5.17%
STATE REVENUE						
QBE Category One-time Supplement	1,009,757	-	-	-	-	0.00%
School Nutrition Service Grants (State Funds Only)	75,377	1,036,662	1,380,406	1,386,100	1,315,637	-5.08%
State Reimbursement for Reduced Price Meals	-	-	124,100	-	-	0.00%
Total State Revenue	\$ 1,085,134	\$ 1,036,662	\$ 1,504,506	\$ 1,386,100	\$ 1,315,637	-5.08%
FEDERAL REVENUE						
Child Nutrition Program Service Grants (All Federal Funds Except Breakfast Program)	41,816,965	21,393,269	22,512,873	23,907,034	25,762,310	7.76%
Child Nutrition Program Grants (Federal Funds -Breakfast Program)	6,175,911	6,870,918	7,301,810	7,770,366	8,315,611	7.02%
Federal Reimbursement For After-School Snacks	54,300	49,246	61,859	61,167	84,515	38.17%
Federal Grants Related To COVID-19	3,975,745	2,329,485	2,239,139	-	-	0.00%
Revenues Attributable To USDA Commodities	1,827,731	3,162,081	3,168,318	3,163,829	3,251,812	2.78%
Total Federal Revenue	\$ 53,850,652	\$ 33,804,999	\$ 35,283,998	\$ 34,902,396	\$ 37,414,248	7.20%
Total Revenue	\$ 58,516,432	\$ 46,618,843	\$ 49,943,774	\$ 50,551,935	\$ 53,730,800	6.29%



School Nutrition Department

6201 Powers Ferry Road NW, Atlanta, GA 30339
470-254-8960



SCHOOL NUTRITION REVENUE & EXPENDITURES BY SOURCE

School Nutrition Fund - Revenue and Expenditures Forecast					
Description	FY 2025 Projected	FY 2026 Proposed	FY 2027 Forecast*	FY 2028 Forecast*	FY 2029 Forecast*
Fund Balance July 1, 20xx	\$ 29,205,037	\$ 19,625,833	\$ 13,932,556	\$ 9,293,618	5,796,100
Revenue					
Local Revenue	\$ -	\$ -	\$ -	\$ -	-
State Revenue	\$ 1,386,100	\$ 1,315,637	\$ 1,368,262	\$ 1,409,310	1,451,590
Federal Revenue	\$ 34,902,396	\$ 37,414,248	\$ 38,951,558	\$ 40,736,545	42,610,782
Other Revenue - Local	\$ 14,263,439	\$ 15,000,915	\$ 15,750,961	\$ 16,380,999	17,036,239
Transfers	\$ -	\$ -	\$ -	\$ -	-
Total Revenue	\$ 50,551,935	\$ 53,730,800	\$ 56,070,781	\$ 58,526,854	\$ 61,098,610
Expenditures					
Instruction	\$ -	\$ -	\$ -	\$ -	-
Pupil Services	\$ -	\$ -	\$ -	\$ -	-
Improvement of Instructional Services	\$ -	\$ -	\$ -	\$ -	-
Educational Media Services	\$ -	\$ -	\$ -	\$ -	-
Staff Development - Personnel	\$ -	\$ -	\$ -	\$ -	-
Federal Administration	\$ -	\$ -	\$ -	\$ -	-
General Administration	\$ -	\$ -	\$ -	\$ -	-
School Administration	\$ -	\$ -	\$ -	\$ -	-
Support Services - Business	\$ -	\$ -	\$ -	\$ -	-
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	-
School Safety & Security	\$ -	\$ -	\$ -	\$ -	-
Student Transportation	\$ -	\$ -	\$ -	\$ -	-
Support Services - Central	\$ -	\$ -	\$ -	\$ -	-
Other Support Services	\$ -	\$ -	\$ -	\$ -	-
School Nutrition Program	\$ 60,131,139	\$ 59,424,077	\$ 60,709,719	\$ 62,024,372	63,368,707
Construction & Capital Exp.	\$ -	\$ -	\$ -	\$ -	-
Operating Transfers	\$ -	\$ -	\$ -	\$ -	-
Fac. Acquisition & Constr. Ser.	\$ -	\$ -	\$ -	\$ -	-
Other Outlays	\$ -	\$ -	\$ -	\$ -	-
Debt Service	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 60,131,139	\$ 59,424,077	\$ 60,709,719	\$ 62,024,372	\$ 63,368,707
Excess (deficiency) of Revenue over (under) Expenditures	\$ (9,579,204)	\$ (5,693,277)	\$ (4,638,938)	\$ (3,497,517)	\$ (2,270,097)
Other Financing Sources (Uses)					
Other Uses	\$ -	\$ -	\$ -	\$ -	-
Transfers In	\$ -	\$ -	\$ -	\$ -	-
Transfers Out	\$ -	\$ -	\$ -	\$ -	-
Total Other Financing Sources	-	-	-	-	-
Net Change in Fund Balances	(9,579,204)	(5,693,277)	(4,638,938)	(3,497,517)	(2,270,097)
Fund Balance June 30, 20xx	\$ 19,625,833	\$ 13,932,556	\$ 9,293,618	\$ 5,796,100	\$ 3,526,004

*Economic Conditions could cause significant variances from the projections

SCHOOL NUTRITION SERVICES EXPENDITURES BY OBJECT

Salaries and Wages – \$21.2 Million – For FY 2026, regular, part-time, overtime, and substitute salaries and wages account total \$21,189,091 or 36 percent. There are 589.5 full-time equivalent (FTE) employees expensed to the School Nutrition Services Fund.

Employee Benefits – \$9.8 Million – Benefits for school nutrition employees total \$9,830,588 or 17 percent of the School Nutrition Services Fund expenditure budget.

Supplies & Materials - \$25.4 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 – \$338K – Amount includes temporary staffing for free and reduced application processing and deposit pick-up service.

All Other Expenditures – \$2.7 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 2027 through FY 2029 are provided based on the following assumptions.

Revenue and Expenditure Forecast Assumptions

1. Revenues are based on an Est. 4-5% increase
2. Salary expenditures are based on an Est. 2-3% 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. School Nutrition proposed a student meal price increase for FY2026 to help cover rising costs and maintain the quality of meals.

SCHOOL NUTRITION SERVICES EXPENDITURES BY OBJECT

School Nutrition Fund - Expenditures						
Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed	Increase/ (Decrease)
Personnel Services						
Salary	13,210,515	15,984,269	17,046,595	19,495,635	20,386,792	891,157
Other Salary	1,371,763	297,419	255,176	797,659	802,299	4,640
Employee Benefits						
Health	3,074,085	3,117,585	3,657,622	4,599,398	5,789,613	1,190,215
Teachers Retirement (TRS)	1,041,560	1,004,921	1,101,158	1,506,696	2,120,858	614,162
Dental	79,793	79,383	72,490	118,953	125,678	6,725
Other Benefits	1,097,369	1,205,732	1,237,282	1,727,137	1,794,439	67,302
Total Personnel & Benefits	\$ 19,875,084	\$ 21,689,308	\$ 23,370,322	\$ 28,245,478	\$ 31,019,679	\$ 2,774,201
Non-Personnel Expenditures						
Professional & Technical Services	158,836	369,335	226,284	351,739	337,500	(14,239)
Property Services	143	2,320	2,307	13,000	13,000	-
Other Purchased Services	-	-	-	-	-	-
Supplies & Materials	21,284,813	22,095,091	25,139,658	27,573,607	25,016,061	(2,557,546)
Property	-	-	-	-	-	-
Utilities	15,873	16,570	18,979	16,000	16,000	-
Other	1,343,884	1,550,404	1,661,823	1,978,315	2,644,737	666,422
Textbooks	-	-	-	-	-	-
Field Trips & Travel	41,242	59,594	51,448	52,250	48,250	(4,000)
Equipment & Related	216,728	307,669	266,776	1,900,750	328,850	(1,571,900)
Total Non-Personnel Expenditures	\$ 23,061,519	\$ 24,400,983	\$ 27,367,277	\$ 31,885,661	\$ 28,404,398	\$ (3,481,263)
Other Use of Funds						
Principal & Interest Payments	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	42,936,603	46,090,291	50,737,599	60,131,139	59,424,077	(707,062)

SCHOOL NUTRITION FUND FINANCIAL FORECAST

School Nutrition Fund - Expenditure Forecast

Description	FY 2025 Projected	FY 2026 Proposed	FY 2027 Forecast*	FY 2028 Forecast*	FY 2029 Forecast*
Personnel Services					
Salary	19,495,635	20,386,792	17,487,344	17,924,528	18,372,641
Other Salary	797,659	802,299	-	-	-
Employee Benefits					
Health	4,599,398	5,789,613	-	-	-
Teachers Retirement (TRS)	1,506,696	2,120,858	-	-	-
Dental	118,953	125,678	-	-	-
Other Benefits	1,727,137	1,794,439	14,307,827	14,665,523	15,032,161
Total Personnel & Benefits	\$ 28,245,478	\$ 31,019,679	\$ 31,795,171	\$ 32,590,050	\$ 33,404,802
Non-Personnel Expenditures					
Professional & Technical Services	351,739	337,500	-	-	-
Property Services	13,000	13,000	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies & Materials	27,573,607	25,016,061	23,062,809	23,524,065	23,994,546
Property	-	-	-	-	-
Utilities	16,000	16,000	-	-	-
Other	1,978,315	2,644,737	5,851,739	5,910,256	5,969,359
Textbooks	-	-	-	-	-
Field Trips & Travel	52,250	48,250	-	-	-
Equipment & Related	1,900,750	328,850	-	-	-
Total Non-Personnel Expenditures	\$ 31,885,661	\$ 28,404,398	\$ 28,914,548	\$ 29,434,322	\$ 29,963,905
Other Use of Funds					
Principal & Interest Payments	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	60,131,139	59,424,077	60,709,719	62,024,372	63,368,707

* Economic Conditions could cause significant variances from the projections.

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'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, 2024. 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 payable as of June 30, 2024.

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 represents 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, 2024 are as follows:

2011 Intergovernmental Agreement, City of Union City, Ga			
	Principal	Interest	P + I
FY 2025	2,375,667	1,685,536	4,061,203
FY 2026	2,375,667	1,685,536	4,061,203
FY 2027	2,375,662	1,685,536	4,061,198
Total	\$7,126,996	\$5,056,608	\$12,183,604

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, 2024:

	Outstanding 6/30/2023	Additions	Reductions	Outstanding 6/30/2024	Amounts Due in One Year
Government Activities					
2011 intergovernmental agreement	9,502,663	-	2,375,667	7,126,996	2,375,667
Workers' compensation insurance claim	12,183,000	7,370,416	5,753,416	13,800,000	4,895,000
Other claims and judgements	173,810	1,077,508	541,163	710,155	710,155
Subscriptions Payable	9,593,956	-	3,524,193	6,069,763	3,679,963
Net OPEB liabilities	517,685,271	96,718,719	58,221,918	556,182,072	-
Net pension liabilities	1,532,102,781	323,230,719	498,297,901	1,357,035,599	-
Compensated absences	45,426,511	37,990,766	34,750,478	48,666,799	43,800,119
Total Governmental Activities	\$ 2,126,667,992	\$ 466,388,128	\$ 603,464,736	\$ 1,989,591,384	\$ 55,460,904

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.

Bond Rating

Moody's Investors Services has assigned Fulton County Schools its Triple A credit rating (Aaa), which is highest for a government Body. Standard and Poor assigned Fulton County Schools a credit rating of AA+. Credit ratings represent the creditworthiness of corporations and government agencies. Investment professionals use the ratings to assess the likelihood a debt can be repaid. Ratings also help determine borrowing costs and the rate of interest paid.

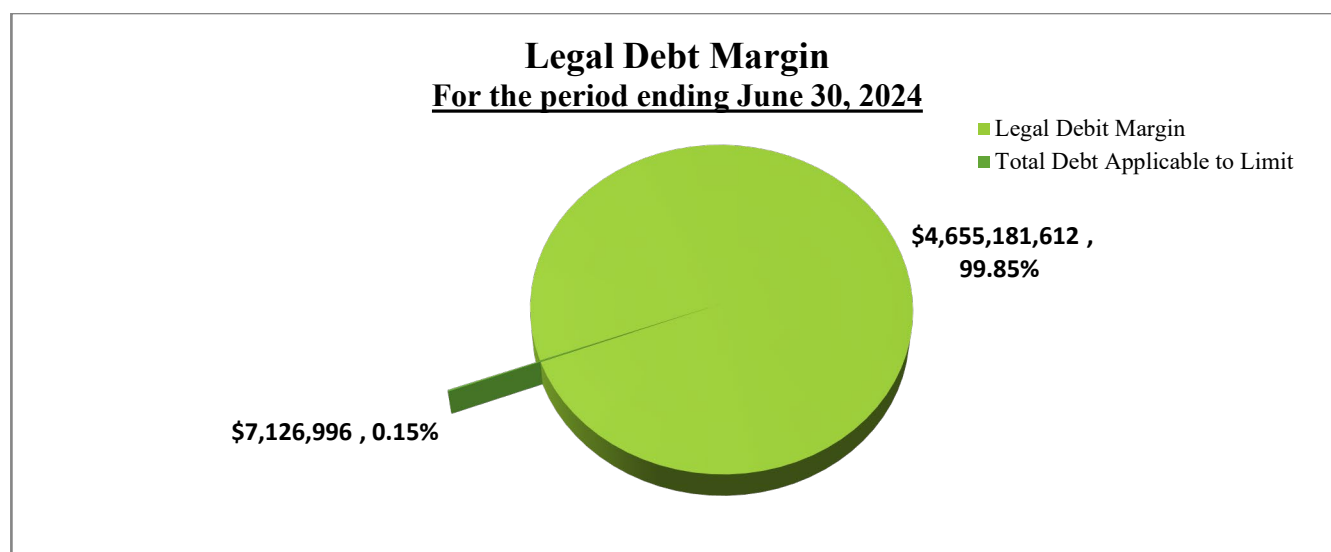
Other Post Employment Benefit

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 \$262,875,785 and deductions of \$141,733,219, the OPEB liability is \$556,182,072.

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, 2024, as reflected on the chart below, the legal debt limit for the School System's long-term debt is \$4,655,181,612 or \$4.7 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 \$7,126,996, which is the outstanding obligations, is well below the legal debt limit of \$4,662,308,608. The legal debt margin or the net amount of external financing available for the issuance of general obligation bonds at June 30, 2024 is \$4,655,181,612. The School System is, therefore, operating at only 0.15 percent of its debt capacity, meaning 99.85 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 2020-2024 are reflected on the next page. 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 0.15 percent to 0.78 percent of its legal debt limit.

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

June 30,

	2020	2021	2022	2023	2024
Assessed Value ¹	\$35,613,718,000	\$37,007,924,000	\$39,310,649,000	\$42,165,782,000	\$46,623,086,081
Legal Debt Margin					
Debt Limit					
(10% of assessed value) ²	\$3,561,371,800	\$3,700,792,400	\$3,931,064,900	\$4,216,578,200	\$4,662,308,608
Debt Applicable to Limit ²					
General Obligation Bonds and					
Contractual Obligations	28,124,664	14,253,997	11,878,330	9,502,663	7,126,996
Less: Amount Reserved					
for Repayment of					
General Obligation Debt	-305,100.00	-	-	-	-
Total debt applicable					
to limit	27,819,564	14,253,997	11,878,330	9,502,663	7,126,996
Legal Debt Margin	\$3,533,552,236	\$3,686,538,403	\$3,919,186,570	\$4,207,075,537	\$4,655,181,612
Total Net Debt					
Applicable to the Limit					
as a % of the Debt Limit	0.78%	0.39%	0.30%	0.23%	0.15%

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 Commissioner's Office Digest Billing Reconciliation (consolidation and evaluation of Digest 2022)

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 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.

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 developed 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

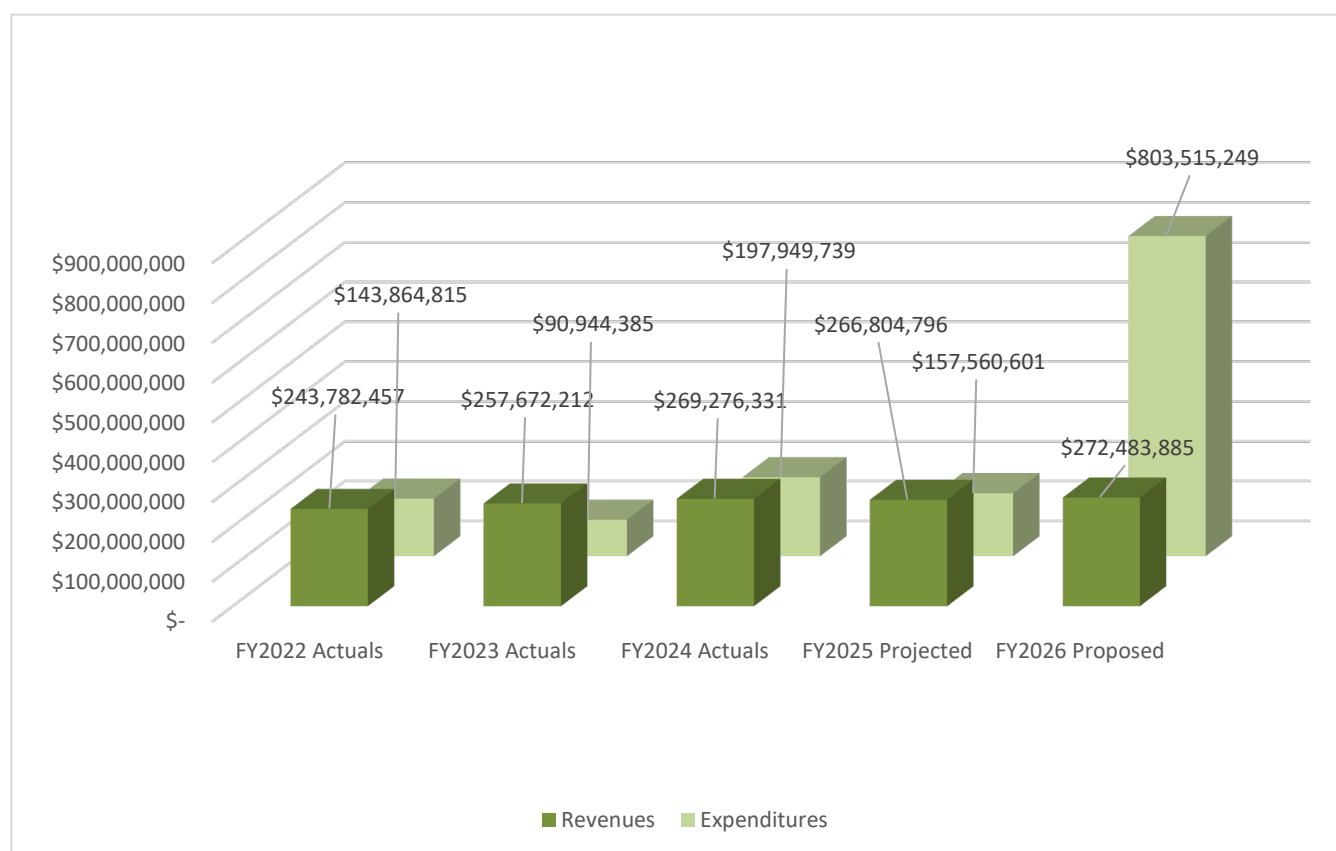
Information is compiled into the annual multi-year cash flow based upon updated revenue and expenditure projections. Funding surpluses and recommendations to balance the program are identified and consolidated in the multi-year cash flow for presentation to the Fulton County Board of Education for approval. 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 317-320.



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.

Summary Capital Projects Fund - Revenues and Expenditures

Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed
Fund Balance July 1, 20XX	171,606,234	271,523,876	438,251,703	509,578,295	618,822,490
Revenue					
Local Revenue	229,712,445	238,940,558	241,663,016	244,111,258	254,315,093
State Revenue	11,700,536	3,973,323	241,665	-	-
Federal Revenue	1,589,460	1,598,503	1,441,978	802,557	1,685,536
Other Revenue - Local	780,016	13,159,827	25,929,673	21,890,981	16,483,256
Total Revenue	\$ 243,782,457	\$ 257,672,212	\$ 269,276,331	\$ 266,804,796	\$ 272,483,885
Expenditures					
Personnel Services					
Salary	2,653,628	2,558,993	2,950,844	3,183,983	3,357,463
Other Salary	82,123	6,745	3,271	4,807	19,167
Employee Benefits					
Health	253,990	230,015	266,936	321,335	339,973
Teachers Retirement (TRS)	513,345	497,518	583,973	652,281	690,113
Dental	10,322	9,273	9,784	9,828	10,395
Other Benefits	50,444	46,748	53,326	57,488	60,822
Total Personnel & Benefits	\$ 3,563,853	\$ 3,349,292	\$ 3,868,134	\$ 4,229,722	\$ 4,477,932
Non-Personnel Expenditures					
Professional & Technical Services	11,189,459	14,895,742	16,247,540	16,463,486	20,337,959
Property Services	2,714,397	5,494,547	2,312,322	3,392,875	6,131,261
Other Purchased Services	5,343	8,011	4,262	4,862	4,962
Supplies & Materials	57,701	280,035	146,054	187,742	23,600
Property	-	-	-	-	-
Utilities	1,258,453	1,265,712	2,078,057	1,641,630	2,250,363
Other	4,062,303	4,062,523	4,062,523	4,905,295	4,065,164
Textbooks	-	-	-	-	-
Field Trips & Travel	5,896	4,547	5,383	11,751	11,340
Equipment & Related	121,007,410	61,583,977	169,225,465	126,723,239	766,212,668
Debt Service:					
Principal & Interest Payments	-	-	-	-	-
Principal Retirement	-	-	-	-	-
Total Non-Personnel Expenditures	\$ 140,300,962	\$ 87,595,093	\$ 194,081,605	\$ 153,330,879	\$ 799,037,316
Total Expenditures	\$ 143,864,815	\$ 90,944,385	\$ 197,949,739	\$ 157,560,601	\$ 803,515,249
Excess (deficiency) of Revenue over (under) Expenditures	99,917,642	166,727,827	71,326,592	109,244,195	(531,031,364)
Other Financing Sources (Uses)					
Insurance Proceeds	-	-	-	-	-
Transfers In	84,663	-	-	-	-
Transfers Out	(84,663)	-	-	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	99,917,642	166,727,827	71,326,592	109,244,195	(531,031,364)
Fund Balance June 30, 20XX	\$ 271,523,876	\$ 438,251,703	\$ 509,578,295	\$ 618,822,490	\$ 87,791,126

Summary Capital Projects Fund - Revenues and Expenditures Forecast

Description	FY 2025 Projected	FY 2026 Proposed	FY 2027 Forecast*	FY 2028 Forecast*	FY 2029 Forecast*
Fund Balance July 1, 20XX	509,578,295	618,822,490	87,791,126	25,261,385	25,261,385
Revenue					
Local Revenue	244,111,258	254,315,093	254,707,482	-	-
State Revenue	-	-	-	-	-
Federal Revenue	802,557	1,685,536	1,685,536	-	-
Other Revenue - Local	21,890,981	16,483,256	10,096,897	-	-
Total Revenue	\$ 266,804,796	\$ 272,483,885	\$ 266,489,915	\$ -	\$ -
Expenditures					
Personnel Services					
Salary	3,183,983	3,357,463	5,039,078	-	-
Other Salary	4,807	19,167	129,679	-	-
Employee Benefits					
Health	321,335	339,973	758,791	-	-
Teachers Retirement (TRS)	652,281	690,113	1,200,899	-	-
Dental	9,828	10,395	14,067	-	-
Other Benefits	57,488	60,822	141,564	-	-
Total Personnel & Benefits	\$ 4,229,722	\$ 4,477,932	\$ 7,284,079	\$ -	\$ -
Non-Personnel Expenditures					
Professional & Technical Services	16,463,486	20,337,959	33,046,990	-	-
Property Services	3,392,875	6,131,261	4,543,877	-	-
Other Purchased Services	4,862	4,962	6,562	-	-
Supplies & Materials	187,742	23,600	81,645	-	-
Property	-	-	-	-	-
Utilities	1,641,630	2,250,363	1,583,611	-	-
Other	4,905,295	4,065,164	3,228,435	-	-
Textbooks	-	-	-	-	-
Field Trips & Travel	11,751	11,340	11,340	-	-
Equipment & Related	126,723,239	766,212,668	279,233,117	-	-
Debt Service:					
Principal & Interest Payments	-	-	-	-	-
Principal Retirement	-	-	-	-	-
Total Non-Personnel Expenditures	\$ 153,330,879	\$ 799,037,316	\$ 321,735,577	\$ -	\$ -
Total Expenditures	\$ 157,560,601	\$ 803,515,249	\$ 329,019,656	\$ -	\$ -
Excess (deficiency) of Revenue over (under) Expenditures	109,244,195	(531,031,364)	(62,529,741)	-	-
Other Financing Sources (Uses)					
Insurance Proceeds	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	109,244,195	(531,031,364)	(62,529,741)	-	-
Fund Balance June 30, 20XX	\$ 618,822,490	\$ 87,791,126	\$ 25,261,385	\$ 25,261,385	\$ 25,261,385

Capital Project - Revenues and Expenditures

Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed	Increase/ (Decrease)
Revenue						
Local Revenue	-	-	-	-	-	0.0%
State Revenue	-	-	-	-	-	0.0%
Federal Revenue	-	-	-	-	-	0.0%
Other Revenue - Local	22,558	369,233	541,771	113,775	347,800	205.7%
Transfers	-	-	-	-	-	0.0%
Total Revenue	\$ 22,558	\$ 369,233	\$ 541,771	\$ 113,775	\$ 347,800	205.7%
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	388,000	-	-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	-	771,875	-	1,048	10,749,136	1025580.9%
Debt Service:						
Principal & Interest Payments	-	-	-	-	-	0.0%
Principal Retirement	-	-	-	-	-	0.0%
Sub-Total Non-Personnel Expenditure:	\$ -	\$ 771,875	\$ 43,623	\$ 389,048	\$ 10,749,136	2662.9%
Total Expenditures	\$ -	\$ 771,875	\$ 43,623	\$ 389,048	\$ 10,749,136	2662.9%
Other Financing Sources						
Insurance Proceeds	-	-	-	-	-	0.0%
Transfers In	84,663	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
Total Other Uses of Funds	\$ 84,663	\$ -	\$ -	\$ -	\$ -	0.0%
Change in Fund Balance	107,221	(402,642)	498,149	(275,273)	(10,401,336)	3678.6%

2017 SPLOST - Revenues and Expenditures

Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed	Increase/ (Decrease)
Revenue						
Local Revenue	-	-	-	-	-	0.0%
State Revenue	-	-	-	-	-	0.0%
Federal Revenue	-	-	-	-	-	0.0%
Other Revenue - Local	6,384	-	-	-	-	0.0%
Transfers	-	-	-	-	-	0.0%
Total Revenue	\$ 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	-	-	-	-	-	0.0%
Property Services	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	58,618	-	-	-	-	0.0%
Debt Service:						
Principal & Interest Payments	-	-	-	-	-	0.0%
Principal Retirement	-	-	-	-	-	0.0%
Sub-Total Non-Personnel Expenditure:	\$ 64,030	\$ -	\$ -	\$ -	\$ -	0.0%
Total Expenditures	\$ 64,030	\$ -	\$ -	\$ -	\$ -	0.0%
Other Financing Sources						
Insurance Proceeds	-	-	-	-	-	0.0%
Transfers In	-	-	-	-	-	0.0%
Transfers Out	(84,663)	-	-	-	-	0.0%
Total Other Uses of Funds	\$ (84,663)	\$ -	\$ -	\$ -	\$ -	0.0%
Change in Fund Balance	(142,309)	-	-	-	-	0.0%

2022 SPLOST - Revenues and Expenditures

Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed	Increase/ (Decrease)
Revenue						
Local Revenue	229,712,445	-	-	-	-	0.0%
State Revenue	11,700,536	3,973,323	241,665	-	-	0.0%
Federal Revenue	1,589,460	794,730	-	-	-	0.0%
Other Revenue - Local	751,074	8,984,296	10,731,502	5,804,255	3,448,155	-40.6%
Transfers	-	-	-	-	-	0.0%
Total Revenue	\$ 243,753,515	\$ 13,752,350	\$ 10,973,167	\$ 5,804,255	\$ 3,448,155	-40.6%
Expenditures						
Personnel Services						
Salary	2,653,628	1,112,981	-	-	-	0.0%
Other Salary	82,123	3,119	-	-	-	0.0%
Employee Benefits						0.0%
Health	253,990	95,161	-	-	-	0.0%
Teachers Retirement (TRS)	513,345	216,677	-	-	-	0.0%
Dental	10,322	3,666	-	-	-	0.0%
Other Benefits	50,444	19,861	-	-	-	0.0%
Sub-Total Personnel & Benefits	\$ 3,563,853	\$ 1,451,465	\$ -	\$ -	\$ -	0.0%
Non-Personnel Expenditures						
Professional & Technical Services	11,189,459	5,326,862	(14,224)	-	-	0.0%
Property Services	2,708,985	5,115,642	382,717	-	-	0.0%
Other Purchased Services	5,343	8,011	-	-	-	0.0%
Supplies & Materials	57,701	268,115	52,974	15,566	-	-100.0%
Property	-	-	-	-	-	0.0%
Utilities	1,258,453	211,459	1,984	120	-	-100.0%
Other	4,062,303	844,088	-	5	-	-100.0%
Textbooks	-	-	-	-	-	0.0%
Field Trips & Travel	5,896	1,518	1,157	176	-	-100.0%
Equipment & Related	120,948,792	44,448,055	78,852,797	33,674,168	110,864,259	229.2%
Debt Service:						
Principal & Interest Payments	-	-	-	-	-	0.0%
Principal Retirement	-	-	-	-	-	0.0%
Sub-Total Non-Personnel Expenditure:	\$ 140,236,932	\$ 56,223,751	\$ 79,277,405	\$ 33,690,035	\$ 110,864,259	229.1%
Total Expenditures	\$ 143,800,785	\$ 57,675,216	\$ 79,277,405	\$ 33,690,035	\$ 110,864,259	229.1%
Other Financing Sources						
Insurance Proceeds	-	-	-	-	-	0.0%
Transfers In	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
Total Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Change in Fund Balance	99,952,730	(43,922,866)	(68,304,238)	(27,885,780)	(107,416,104)	285.2%

2027 SPLOST - Revenues and Expenditures

Description	FY 2025 Current	FY 2026 Proposed	Increase/ (Decrease)	FY 2027 Forecast*	FY 2028 Forecast*	FY 2029 Forecast*
Revenue						
Local Revenue	244,111,258	254,315,093	4.2%	254,707,482	-	-
State Revenue	-	-	0.0%	-	-	-
Federal Revenue	802,557	1,685,536	110.0%	1,685,536	-	-
Other Revenue - Local	15,972,951	12,687,301	-20.6%	7,412,693	-	-
Transfers	-	-	0.0%	-	-	-
Total Revenue	\$ 260,886,766	\$ 268,687,930	3.0%	\$ 263,805,711	\$ -	\$ -
Expenditures						
Personnel Services						
Salary	3,183,983	3,357,463	5.4%	5,039,078	-	-
Other Salary	4,807	19,167	298.7%	129,679	-	-
Employee Benefits						
Health	321,335	339,973	5.8%	758,791	-	-
Teachers Retirement (TRS)	652,281	690,113	5.8%	1,200,899	-	-
Dental	9,828	10,395	5.8%	14,067	-	-
Other Benefits	57,488	60,822	5.8%	141,564	-	-
Sub-Total Personnel & Benefits	\$ 4,229,722	\$ 4,477,932	5.9%	\$ 7,284,079	\$ -	\$ -
Non-Personnel Expenditures						
Professional & Technical Services	16,075,486	20,337,959	26.5%	33,046,990	-	-
Property Services	3,392,875	6,131,261	80.7%	4,543,877	-	-
Other Purchased Services	4,862	4,962	2.1%	6,562	-	-
Supplies & Materials	172,176	23,600	-86.3%	81,645	-	-
Property	-	-	0.0%	-	-	-
Utilities	1,641,510	2,250,363	37.1%	1,583,611	-	-
Other	4,905,290	4,065,164	-17.1%	3,228,435	-	-
Textbooks	-	-	0.0%	-	-	-
Field Trips & Travel	11,574	11,340	-2.0%	11,340	-	-
Equipment & Related	93,048,022	644,599,272	592.8%	268,887,063	-	-
Debt Service:						
Principal & Interest Payments	-	-	0.0%	-	-	-
Principal Retirement	-	-	0.0%	-	-	-
Sub-Total Non-Personnel Exp.	\$ 119,251,796	\$ 677,423,921	468.1%	\$ 311,389,523	\$ -	\$ -
Total Expenditures	\$ 123,481,519	\$ 681,901,854	452.2%	\$ 318,673,602	\$ -	\$ -
Other Financing Sources						
Insurance Proceeds	-	-	0.0%	-	-	-
Transfers In	-	-	0.0%	-	-	-
Transfers Out	-	-	0.0%	-	-	-
Total Other Uses of Funds	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
Change in Fund Balance	137,405,247	(413,213,924)	-400.7%	(54,867,891)	-	-

* Economic conditions could cause significant variances from the projections.

Scope of Work: **Conley ES – School Replacement**
FCS Coordinator: **Conrad Rogers**
Project Manager: **Chad Word**
Project Controls: **Sola Mosuro**
Architect-Engineer: **Collins Cooper Carusi Architects**
Contractor: **Bowan & Watson, Inc.**
Project: **SR-5009500**
Project Stage: **Construction**
Remarks:

Project to be complete for a Fall 2025 opening

Project Description:

Conley Hills ES is a 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: **SL Lewis ES – School Replacement**
FCS Coordinator: **Bill Pastor**
Project Manager: **Chad Word**
Project Controls: **Sola Mosuro**
Architect-Engineer: **Collins Cooper Carusi Architects**
Contractor: **J&R Construction & Development**
Project: **SR-5043600**
Project Stage: **Construction**
Remarks: **Fall of 2026 school opening**

Project Description:

SL Lewis ES is a 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.



Rendering

Scope of Work: **North Springs HS Replacement**
FCS Coordinator: **Conrad Rogers**
Project Manager: **Matt Hines**
Project Controls: **Vignesh Radhakrishnan**
Architect-Engineer: **Collins Cooper Carusi Architects**
Contractor: **Site Package - Vertical Earth; Building - TBD**
Project: **LN-7007521 and SR-7007600**
Project Stage: **Construction - Site package; Design - Building Package**
Remarks: **Project to be complete for a Fall 2027 opening**

Project Description:

North Springs HS is a unique multistory school design for Fulton County Schools based on the site conditions. This school design is developed to specifically address keeping the existing school in place during construction of the new facility. The new school will open Fall of 2027 and the sports fields will be ready for Fall of 2028.



Scope of Work: **Camp Creek MS Replacement**
FCS Coordinator: **Shigodta Freeman**
Project Manager: **Chad Word**
Project Controls: **Sola Mosuro**
Architect-Engineer: **CDH Partners**
Contractor: **TBD**
Project:
Project Stage: **Design**
Remarks: **Project to be complete for a Fall 2027 opening**

Project Description:

Camp Creek MS is a unique multistory school design for Fulton County Schools based on the site conditions. This school design is developed to specifically address keeping the existing school in place during construction of the new facility. The new school will open Fall of 2027.



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:

	<u>TRS</u>	<u>Local Plan</u>	<u>Total</u>
Net Pension Liability	\$ 1,339,652,190	\$ 17,383,409	\$ 1,357,035,599
Total Pension Liability	-	561,600,125	561,600,125
Deferred outflows of resources related to pensions	445,147,661	1,486,546	446,634,207
Deferred inflows of resources related to pensions	19,018,548	446,123	19,464,671
Pension expense	258,197,410	17,239,856	275,437,266

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, 2024, 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 System were as follows:

District's proportionate share of the net pension liability	\$ 1,339,652,190
State of Georgia's proportionate share of the net pension liability associated with the School System	<u>503,980</u>
Total	<u><u>\$ 1,340,156,170</u></u>

The net pension liability was measured as of June 30, 2023. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2022. An expected total pension liability as of June 30, 2022 was determined using standard roll-forward techniques. The School System's proportion of the net pension liability was based on contributions to TRS during the fiscal year ended June 30, 2023. At June 30, 2023, the School System's proportion was 4.537457%, which was a decrease of 0.008663% from its proportion measured as of June 30, 2022.

For the fiscal year ended June 30, 2024, the School System's recognized total pension expense of \$275,437,266 (\$258,197,410 for the TRS Plan and \$17,239,856 for the Local Pension Plan) and expense of \$35,582 (pertaining to the TRS Plan) for support provided by the State of Georgia for certain support personnel. At June 30, 2024, the School System's 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	\$ -	\$13,479,538
Differences between expected and actual experience	68,025,737	5,539,010
Changes of assumptions	137,821,445	-
Contributions made by the School System subsequent to the measurement date	145,079,141	-
Net difference between projected and actual earnings on pension plan investments	94,221,338	-
Total	<u>\$445,147,661</u>	<u>\$19,018,548</u>

Actuarial assumptions: The total pension liability as of June 30, 2023 (measurement date) was determined by an actuarial valuation as of June 30, 2022 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 6.90%, 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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed	Increase/ (Decrease)
Fund Balance July 1, 20XX	543,471,884	460,853,794	497,393,243	544,216,717	565,019,036	3.8%
Revenue						
Local Revenue	-	-	-	-	-	0.0%
State Revenue	-	-	-	-	-	0.0%
Federal Revenue	-	-	-	-	-	0.0%
Other Revenue - Local	(44,808,897)	74,708,139	85,945,614	62,902,076	45,060,637	-28.4%
Transfers	-	-	-	-	-	0.0%
Total Revenue	\$ (44,808,897)	\$ 74,708,139	\$ 85,945,614	\$ 62,902,076	\$ 45,060,637	-28.4%
Expenditures						
Personnel Services						
Salary	306,544	384,012	390,763	418,787	520,084	24.2%
Other Salary	771	588	440	515	-	-100.0%
Employee Benefits						
Health	44,793	50,180	56,496	69,264	140,244	102.5%
Teachers Retirement (TRS)	56,613	75,441	77,906	87,024	113,950	30.9%
Dental	675	(4,130)	877	690	4,020	482.6%
Other Benefits	5,857	7,169	7,423	8,267	10,239	23.9%
Total Personnel & Benefits	\$ 415,252	\$ 513,260	\$ 533,904	\$ 584,547	\$ 788,538	34.9%
Non-Personnel Expenditures						
Professional & Technical Services	881,702	233,230	559,586	1,495,330	1,410,330	-5.7%
Property Services	-	-	-	5,000	5,000	0.0%
Other Purchased Services	75,367	-	-	-	-	0.0%
Supplies & Materials	11,330	12,152	27,897	15,360	15,360	0.0%
Property	-	-	-	-	-	0.0%
Utilities	433	3,425	3,536	18,500	3,500	-81.1%
Payment to 3rd Parties	555,144	-	-	-	-	0.0%
Other	35,508,956	37,175,580	37,926,971	39,761,823	40,754,387	2.5%
Textbooks	-	-	-	-	-	0.0%
Field Trips & Travel	12,023	2,926	8,265	15,725	15,725	0.0%
Equipment & Related	348,987	228,118	61,981	203,472	261,266	28.4%
Total Non-Personnel Expenditures	\$ 37,393,941	\$ 37,655,431	\$ 38,588,236	\$ 41,515,210	\$ 42,465,568	2.3%
Total Expenditures	\$ 37,809,193	\$ 38,168,690	\$ 39,122,140	\$ 42,099,757	\$ 43,254,106	2.7%
Excess (deficiency) of Revenue over (under) Expenditures	(82,618,090)	36,539,449	46,823,474	20,802,319	1,806,531	-91.3%
Fund Balance June 30, 20XX	\$ 460,853,794	\$ 497,393,243	\$ 544,216,717	\$ 565,019,036	\$ 566,825,567	0.3%

Pension Fund - Revenues and Expenditures

Description	FY 2025 Projected	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast
Fund Balance July 1, 20XX	544,216,717	565,019,036	566,825,567	568,630,070	570,434,625
Revenue					
Local Revenue	-	-	-	-	-
State Revenue	-	-	-	-	-
Federal Revenue	-	-	-	-	-
Other Revenue - Local	62,902,076	45,060,637	45,060,637	45,060,637	45,060,637
Transfers	-	-	-	-	-
Total Revenue	\$ 62,902,076	\$ 45,060,637	\$ 45,060,637	\$ 45,060,637	\$ 45,060,637
Expenditures					
Personnel Services					
Salary	418,787	520,084	520,084	520,084	520,084
Other Salary	515	-	-	-	-
Employee Benefits					
Health	69,264	140,244	140,244	140,244	140,244
Teachers Retirement (TRS)	87,024	113,950	115,979	115,927	120,504
Dental	690	4,020	4,020	4,020	4,020
Other Benefits	8,267	10,239	10,239	10,239	10,239
Total Personnel & Benefits	\$ 584,547	\$ 788,538	\$ 790,566	\$ 790,514	\$ 795,091
Non-Personnel Expenditures					
Professional & Technical Services	1,495,330	1,410,330	1,410,330	1,410,330	1,410,330
Property Services	5,000	5,000	5,000	5,000	5,000
Other Purchased Services	-	-	-	-	-
Supplies & Materials	15,360	15,360	15,360	15,360	15,360
Property	-	-	-	-	-
Utilities	18,500	3,500	3,500	3,500	3,500
Payment to 3rd Parties	-	-	-	-	-
Other	39,761,823	40,754,387	40,754,387	40,754,387	40,754,387
Textbooks	-	-	-	-	-
Field Trips & Travel	15,725	15,725	15,725	15,725	15,725
Equipment & Related	203,472	261,266	261,266	261,266	261,266
Total Non-Personnel Expenditures	\$ 41,515,210	\$ 42,465,568	\$ 42,465,568	\$ 42,465,568	\$ 42,465,568
Total Expenditures	\$ 42,099,757	\$ 43,254,106	\$ 43,256,134	\$ 43,256,082	\$ 43,260,659
Excess (deficiency) of Revenue over (under) Expenditures	20,802,319	1,806,531	1,804,503	1,804,555	1,799,978
Fund Balance June 30, 20XX	\$ 565,019,036	\$ 566,825,567	\$ 568,630,070	\$ 570,434,625	\$ 572,234,604

SPECIAL REVENUE FUND

The Fulton County School System recognizes that valuable supplemental funding for our instructional programs is provided by grants from various outside agencies and organizations, including state and federal agencies, as well as private organizations. The tentative grant information presented here represents an early estimate of the grant programs expected for FY 2026 and has been developed based on information currently available.

This document does not list all grants that the Fulton County School System may pursue during the year, nor does it represent the total amount that will be awarded by grantors during Fiscal Year 2025-2026. Until a grant application is officially approved by a grantor, there is still a level of uncertainty regarding funding, especially with the numerous grants that our school system is awarded.

When the State provides final allocations, we present the Board with updated grant budget proposals. Final revised grant budgets, as approved and amended by the State and other grantors, are presented in the monthly information board report.

All grant proposals are tentative pending final approval by the grantors.

During the year, additional grant opportunities may arise. Information on additional grants is provided by the Office of Grant Development as it becomes available.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for those funds that are restricted for specific purposes. Most of the federal, state, local and private grants that the district receives are accounted for in the special revenue fund and must be spent and accounted for according to the specific grant requirements. Should the funding for most of these programs be eliminated, it is likely that the services would also be eliminated unless another funding source is identified.

With personnel expenditures continuing to increase, primarily due to the rise in employer benefit costs, particularly healthcare and retirement, funds received through Special Revenue are generally not enough to cover all costs.

The following is a brief description of the various types of grants awarded to our district.

FEDERAL GRANTS

Federal grants pass through the Georgia Department of Education to the school district. Title I, which provides funding to ensure all children have a fair and significant opportunity to obtain a high-quality education. Title I is one of our largest federal programs, and another major federal program is Title VI-B for exceptional children which provides educational services and equipment for students with disabilities.

SPECIAL REVENUE NARRATIVES

Special revenue is projected to be \$61,149,909 for FCS in FY 2026. 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 2026 is \$23,259,544.

During the FY26 school year, we anticipate the number of students served including private students will increase from 31,081 to 32,699 (1,618 increase) due to the increase of Title I schools designated as Community Eligibility Provision (CEP) from 30 to 35. 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 FY26, the number of CEP schools is 35.

For FY26, 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.

\$27 decrease per student in CEP schools with 100% poverty level (from \$538 in FY25 to \$511 in FY26)

\$23 decrease per student in schools 75% - 94% poverty level (from \$533 in FY25 to \$510 in FY26)

\$9 decrease per student in schools below 75% poverty level (\$518 in FY25 to \$509 in FY26)

Schools served: 51 traditional schools, 7 private and 2 neglected institutions. Four schools are no longer Title I school: Amana Academy, Main Street Academy, Parklane ES, Woodland Charter ES.

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 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 support are available for leaders, teachers, and families to meet the needs of each student, while focusing on specific subgroups.

TITLE I-A, SCHOOL IMPROVEMENT 1003G (BANNEKER HS)

This grant is designed to provide opportunities for schools identified for state support to ensure the necessary infrastructure and support for leaders, teachers, and families are available while focusing on specific subgroup needs. Funds will be used to implement mobile science labs, purchase classroom libraries, professional development, create wraparound centers and expand 1-1 technology access.

TITLE I-A, SCHOOL IMPROVEMENT GRASP GRANT

The Title I School Improvement Structured Literacy Support Grant, specifically under Section 1003 of the Elementary and Secondary Education Act (ESEA), provides financial resources to school districts to support Title I schools identified for Comprehensive Support and Improvement (CSI) or Targeted Support and Improvement (TSI). The purpose of the GRASP Grant is to add an additional counselor to support GRASP implementation at the Fulton Academy of Virtual Excellence.

TITLE I-A, SCHOOL IMPROVEMENT STRUCTURED LITERACY SUPPORT COACH GRANT

The Title I School Improvement Structured Literacy Support Grant, specifically under Section 1003 of the Elementary and Secondary Education Act (ESEA), provides financial resources to school districts to support Title I schools identified for Comprehensive Support and Improvement (CSI) or Targeted Support and Improvement (TSI). The purpose of the Literacy Support Grant is to provide for a literacy support coach position to support the implementation of the expectations outlined in the Georgia Early Literacy Act in low performing elementary schools through intentional coaching and support.

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 teachers 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 students' 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 DISABILITIES 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.

IDEA CAPACITY BUILDING GRANT

To supplement literacy initiatives for students with disabilities. It provides funding for supplemental or expanded LEA activities directed toward special education students and the literacy actions outlined in the Early Literacy Act (HB 583). Additionally, it funds supplemental or expanded LEA activities directed toward special education students and the implementation of Georgi's K-12 English Language Arts Standards.

SPECIAL EDUCATION – GEORGIA PARENT MENTOR PARTNERSHIP GRANT

Special Education parent mentors enhance communication between parents and educators, 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.

IDEA SUPPLEMENTAL RELIEF

The purpose of supplemental relief is to offset the impacts of revenue decreases due to COVID-19 and increased costs of special education services.

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.

CTE – PERKINS V CARRYOVER

To develop, coordinate, implement, or improve CTAE pathways to meet the needs identified in the Comprehensive Local Needs Assessment.

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 follow 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 clinics. 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 the 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 II – Custodian Supplement

A bonus or extra compensation provided to school custodians, funded through the Elementary and Secondary School Emergency Relief Fund (ESSER II).

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, etc.

ESSER III – ARP – RESIDENTIAL TREATMENT CENTERS

The 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

Funds for the purpose of expense associated with the purchase, lease, renovation, or construction of the school facilities and to purchase vehicles to transport students to and from the charter school.

ESSER III – ARP – OPPORTUNITY GRANTS

Paying the costs for teachers to attend training to build teacher capacity for accelerated and integrated learning.

ESSER III – ARP – HOMELESS II

Identifying homeless children and youth and providing homeless children and youth with (A) wrap-around services considering the challenges of COVID -19; and (B) assistance needed to enable homeless children and youth to attend school and participate fully in school activities.

ESSER III – CTAE STEM/STEAM

Support the professional learning experiences for STEM/STEAM teachers resulting in the integration of content through project-based learning experiences.

ESSER III – ARP – LL – Electric Vehicle

Fund the purchase of electric vehicle maintenance lab equipment which will be used to educate high school students in CTAE Automotive Education programs.

ESSER III – ARP – K-5 NUMERACY DEVELOPMENT GRANT

To purchase evidence-based intervention support resources, professional learning, or K-5 mathematics endorsements to support K-5 numeracy development for students.

PRE-K LOTTERY POWER SUPPLEMENTAL PAYMENT

A one-time bonus designed to recognize and support early childhood educators during the COVID-19 pandemic.

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, Stronger Connections, and School-Based Health Center Planning, Supply Chain Assistance, and Local Food for Schools Cooperative 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.

USDA – FRESH FRUITS AND VEGETABLES

This is a federally assisted program providing free fresh fruits and vegetables to children at eligible elementary schools during the school day. The goal is to introduce children to fresh fruits and vegetables, to include new and different varieties, and to increase overall acceptance and consumption of fresh unprocessed produce among children.

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 is 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 environments.

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.

STRONGER CONNECTIONS GRANT

Allow for the development of a competitive grant process for local education agencies to apply for funds to implement strategies to create safe and healthy learning environments for all students.

SCHOOL-BASED HEALTH CENTER PLANNING GRANT

Provide funding to support the planning, infrastructure/space renovations, start-up staffing, and start-up medical supplies for School Based Health Centers for approved Title I schools in Georgia.

SCHOOL-BASED HEALTH CENTER RENOVATION GRANT

Designed to improve access to healthcare for students by funding renovations or expansions of existing school health facilities.

SUPPLY CHAIN ASSISTANCE GRANT

USDA grants to school systems for assisting schools experiencing issues with supply chain disruptions.

LOCAL FOOD FOR SCHOOLS (LFS) COOPERATIVE

To increase the purchasing of local and regional foods for distribution to schools.

PROJECT PROSPERS

The purpose of the funding is to add 6 FTE school psychologist positions to provide comprehensive psychological services to students in Fulton County Schools. Funding will also support professional development, access to evidence-based curriculum materials designed to support social-emotional development and academic achievement and incentives to recruit and retain qualified school psychologists in the district.

THREAT ASSESSMENT AND TECHNOLOGY REPORTING PROGRAM

To improve school security by providing students and teachers with the tools they need to recognize, respond quickly, and prevent acts of violence.

PREVENTION AND MEANTAL HEALTH TRAINING PROGRAM

Improving efforts to reduce violent crime through the creation of school safety training and mental health programs for school personnel and students which address violence in schools.

TOYOTA USA FOUNDATION – S.A.F.E CENTERS

The purpose of the funding is to expand the proven Student and Family Engagement (SAFE Centers) at Tri-Cities High School and Banneker High School, plus create new availability of services to feeder elementary and middle schools in the South Fulton County area.

TOYOTA USA FOUNDATION – STEM

The purpose of the funding is to address academic and career challenges facing public school children attending a cluster of eight public schools K-12 in southwest Atlanta, Fulton County, Georgia. The program will support students at two Fulton County high schools, Tri- Cities and Banneker, plus expand services to the feeder elementary and middle schools in this South Fulton area.

SPECIAL REVENUE FUNDS - EXPENDITURES BY FUNCTION

Special Revenue Fund - Revenue and Expenditures						
Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed	Increase/ (Decrease)
Fund Balance July 1, 20XX	(6,464,135)	\$ 125,026	\$ 359,573	\$ 0.00	\$ 51,417	51,417
Revenue						
Local Revenue	-	-	-	-	-	-
State Revenue	7,788,010	8,305,784	10,689,568	10,266,506	10,299,778	33,272
Federal Revenue	145,771,005	127,767,787	141,964,413	87,774,575	49,769,573	(38,005,002)
Other Revenue - Local	728,782	1,177,417	1,357,045	3,510,509	1,080,558	(2,429,951)
Transfers	-	-	-	-	-	-
Total Revenue	\$ 154,287,797	\$ 137,250,988	\$ 154,011,025	\$ 101,551,589	\$ 61,149,909	\$ (40,401,680)
Expenditures						
Instruction	81,176,876	69,939,813	69,182,553	48,781,586	34,033,432	(14,748,155)
Pupil Services	12,511,033	14,339,492	18,079,356	24,626,570	15,623,528	(9,003,042)
Improvement of Instructional	10,498,685	15,166,889	19,921,197	6,366,820	2,406,552	(3,960,267)
Educational Media Services	417,064	444,291	670,579	439,844	391,196	(48,648)
Staff Development - Personnel	6,884,708	16,104,575	15,799,463	13,815,996	7,367,047	(6,448,949)
Federal Administration	1,383,354	1,503,658	1,558,956	1,955,843	1,942,971	(12,873)
General Administration	10,134,415	10,993,157	13,240,648	3,149,408	1,664,133	(1,485,275)
School Administration	2,930,081	2,692,195	3,430,128	2,458,638	1,955,907	(502,731)
Support Services - Business	587,524	559,775	896,383	314,717	-	(314,717)
Maintenance and Operation	17,662,722	3,419,013	8,005,049	234,775	-	(234,775)
School Safety & Security	-	-	-	668,764	-	(668,764)
Student Transportation	608,522	1,355,478	1,657,119	407,010	121,219	(285,791)
Support Services - Central	2,663,748	830,280	1,252,368	766,126	228,710	(537,415)
Other Support Services	16,805	74,073	257,795	61,514	-	(61,514)
School Nutrition Program	1,078,595	852,601	1,319,749	784,328	-	(784,328)
Construction & Capital Exp.	-	-	-	-	-	-
Operating Transfers	-	-	-	-	-	-
Fac. Acquisition & Constr. Ser	46,000	-	59,628	308,000	-	(308,000)
Other Outlays	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	\$ 148,600,132	\$ 138,275,290	\$ 155,330,971	\$ 105,139,938	\$ 65,734,694	\$ (39,405,244)
Excess (deficiency) of Revenue over (under) Expenditures	\$ 5,687,665	\$ (1,024,302)	\$ (1,319,946)	\$ (3,588,349)	\$ (4,584,786)	\$ (996,436)
Other Financing Sources (Uses)						
Sale of Capital Assets	-	-	-	-	-	-
Transfers In	901,496	1,308,415	1,376,239	3,639,766	4,707,712	1,067,946
Transfers Out	-	(49,566)	(415,867)	-	-	-
Total Other Financing Source	901,496	1,258,849	960,373	3,639,766	4,707,712	1,067,946
Net Change in Fund Balances	6,589,161	234,547	(359,573)	51,417	122,926	71,510
Fund Balance June 30, 20XX	\$ 125,026	\$ 359,573	\$ 0	\$ 51,417	\$ 174,343	\$ 122,926

SPECIAL REVENUE FUND - FEDERAL REVENUE

Special Revenue Funds - Federal Revenues					
Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed
Elementary & Secondary Education Act (ESEA)					
Title I-A - School Improvement - GRASP Grant	-	-	-	135,000	-
Title I-A, Every Student Succeed Act (ESSA)	23,005,368	26,330,861	26,887,142	28,097,599	23,259,544
Title I-A, School Improvement	828,874	1,266,967	1,226,679	297,592	-
School Improvement 1003G (Banneker HS)	121,681	-	-	-	-
Title I-A, School Improvement Success Grant	198,871	428,703	557,278	55,210	-
Title II-A, Improving Teacher Quality	3,085,864	3,166,583	3,065,741	5,235,161	3,032,801
Title II-A, Advanced Placement Grant	8,582	14,573	12,115	11,055	-
Title I- A, GA Systems of Continuous Improvement	24,194	-	-	-	-
Title III-A, English Learners	772,106	901,401	965,869	1,126,625	924,849
Title III-A, Immigrant	13,022	2,204	25,998	52,463	-
Title IV-A, Student Support and Academic Enrichment	1,386,720	2,272,078	1,615,387	2,699,421	2,000,000
Title I-A - School Improvement - Literacy Support	-	-	-	244,020	300,000
ESEA Sub-Total	\$ 29,445,282	\$34,383,370	\$34,356,208	\$37,954,145	\$29,517,194
Individuals with Disabilities Education Act (IDEA)					
High Cost Fund Pool	385,822	351,881	317,974	385,822	317,974
IDEA 619 - Special Education - Ages 3-5	420,385	430,622	456,811	434,370	432,933
IDEA 611 - Special Education Flowthrough	13,011,399	21,209,560	26,981,170	28,887,873	18,475,988
IDEA Supplemental Relief	153,257	-	-	-	-
Special Education - Parent Mentor	(748,131)	-	-	55,200	17,604
IDEA - Capacity Building Grant	-	-	75,000	75,000	-
IDEA ARP 611 - Special Education Flowthrough	2,190,404	2,136,388	92,404	-	-
IDEA ARP 619 - Special Education - Ages 3-5	73,452	175,969	35,884	-	-
IDEA, Special Education Sub-Total	\$ 15,486,587	\$24,304,420	\$27,959,244	\$29,838,265	\$19,244,499
Vocational Education					
CTE - Perkins V Grants - Program Improvement	826,916	753,447	832,159	892,880	892,880
CTE - Perkins V Plus Reserve	24,885	25,000	24,824	25,000	25,000
CTE - Perkins V Carryover	67,879	43,191	61,564	-	-
Vocational Education - Sub-Total	\$ 919,681	\$ 821,638	\$ 918,547	\$ 917,880	\$ 917,880
Fund Act (ESSER)					
ESSER III - ARP - Homeless Children and Youth II	51,342	147,325	438,844	129,389	-
Pre-K Lottery POWER Supplemental Payment	323,549	-	-	-	-
ESSER I	2,689,384	552,132	-	-	-
ESSER I - SEA Reserve Grant	369	-	-	-	-
ESSER I - CTAE Supervision	11,354	-	-	-	-
ESSER I - Special Education Supplemental Relief	150,118	207	-	-	-
ESSER I - SA Reserves	1,198,545	197,931	-	-	-
ESSER I - School Nurse	173,015	20,891	-	-	-
ESSER II - CRRSA ACT - LEA	46,140,163	22,239,515	6,687,391	-	-
ESSER II - Residential Treatment Centers	21,944	-	-	-	-
ESSER III - ARP - LEA	46,869,232	42,123,674	69,124,631	10,873,288	-
ESSER III - ARP - LL - Residential Treatment Centers	21,944	-	-	-	-
ESSER III - ARP - LL - Readiness In Literacy	25,044	190,333	-	-	-
ESSER III - ARP - Opportunity Grants	6,009	27,613	197,251	-	-
ESSER III - ARP - PFEA Charter School Facilities	-	187,108	200,422	-	-
ARP Act - Childcare and Development Block Grant	-	434,958	-	-	-
ESSER III - ARP - LL CTAE STEM/STEAM	-	-	19,975	-	-

SPECIAL REVENUE FUND - FEDERAL REVENUE

Special Revenue Funds - Federal Revenues					
Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed
ESSER II - Custodian Supplement	-	-	345,865	-	-
School - Based Health Center Renovation Grant	-	-	-	990,000	-
ESSER III - ARP - LL - Electric Vehicle	-	-	-	75,000	-
ESSER III - ARP - K-5 Numeracy Development Grant	-	-	89,965	-	-
ESSER III - ARP - LL - Character Education Programming	-	-	-	392,172	-
ESSER Sub-Total	\$ 97,682,013	\$66,121,687	\$77,104,343	\$12,459,849	\$ -
Other Federal Funds					
Federal Charter School COVID-19 Relief Distance Learnir	1,052,333	-	-	-	-
Education for Homeless Children and Youth	89,384	81,319	127,202	126,763	90,000
Project PROSPERS	-	-	-	823,929	-
Threat Assessment and Technology Reporting Program	2,226	-	-	-	-
Prevention and Mental Health Training Program	57,397	-	-	-	-
COPS Office School Violence Prevention Program (SVPP)	86,938	-	-	-	-
STOP The Violence	187,256	71,756	93,094	142,726	-
National Endowment	-	14,991	-	-	-
COSSAP	14,999	10,007	-	-	-
Bulletproof Vest	-	10,150	-	8,681	-
STOP The Violence II	-	74,239	344,673	577,333	-
EPA 2021 Diesel Emissions Reducation Act (DERA)	-	-	250,000	-	-
USDA - Fresh Fruits & Vegetables (Operating)	746,454	726,736	801,101	739,011	-
USDA - Fresh Fruits & Vegetables (Administrative)	455	2,981	-	-	-
School-Based Health Center Planning Grant	-	-	10,000	-	-
National Clean Diesel Funding Assistance	-	1,144,492	-	-	-
Stronger Connections	-	-	-	46,480	-
Other Federal Funds - Sub-Total	\$ 2,237,442	\$ 2,136,672	\$ 1,626,070	\$ 2,464,923	\$ 90,000

SPECIAL REVENUE FUND - STATE REVENUE

Special Revenue Funds - State Revenues					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Description	Actual	Actual	Actual	Projected	Proposed
State Grants					
The Halle Foundation	-	-	-	25,662	-
Citadel Funding for AP Computer Science	-	-	-	411,844	-
PreKindergarten Program	7,654,153	8,195,472	9,294,095	9,796,454	10,299,778
Pre-K Summer Transition	105,182	105,312	106,955	24,545	-
Law Enforcement Training Program	-	-	100,000	-	-
GA Shape School Nutrition	6,000	-	-	-	-
GA Council for the Arts	5,000	5,000	5,000	8,000	-
Discover, Design, and Develop	16,961	-	-	-	-
Stuff the Bus	715	-	-	-	-
Miscellaneous	-	-	1,183,518	-	-
State Revenue Sub-Total	\$7,788,010	\$ 8,305,784	\$10,689,568	\$10,266,506	\$10,299,778

SPECIAL REVENUE FUND - NARRATIVES

State revenue estimates for FY 2026 for the school division are \$10,299,778 which is a slight increase when compared to the FY 2025 projected budget. State revenues account for 9.74% 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 94 Prekindergarten classes in FY 25-26.

The Fulton County School System locally funds a monthly supplement for 94 Pre-K teachers and 94 paraprofessionals. The Pre-K lottery grant funds 5.0 central office personnel: 3.0 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

Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed
Other Revenue - Local					
Fulton County Arts and Culture	-	-	-	35,100	-
Science Competition	-	-	-	3,620	-
North Point Ministries, Inc.	-	-	-	80,000	-
Next Gen Personal Finance	-	-	-	231,602	-
iHeartMedia	-	-	-	20,000	-
Toyota USA Foundation - S.A.F.E Centers	-	-	33,269	748,866	453,681
100 Black Men of South Metro Atlanta Inc	-	-	-	500	-
Toyota USA Foundation - STEM	-	-	-	1,257,131	626,877
Fidelity Charitable	-	-	-	7,000	-
American Endowment Foundation	-	-	-	9,900	-
Science Olympiad	-	-	-	1,500	-
Dick's Sporting Goods Foundation	-	-	-	10,000	-
Atlanta Falcons Stadium Company LLC	-	-	-	1,000	-
New York Life Foundation	-	-	-	47,500	-
Bring a Smile to a Child Initiative	-	-	-	7,500	-
The Athlife Foundation	-	-	-	10,000	-
Whole Kids	-	-	-	3,000	-
Vystar Foundation	-	-	-	20,000	-
First Responders Supplement	80,146	-	-	-	-
Helen Ruffin Reading	-	-	-	790	-
Kickball Charity Donation	-	-	-	1,481	-
District Wide Initiatives	648,636	1,177,417	1,323,776	1,014,019	-
Other Revenue Local Sub-Total	\$ 728,782	\$ 1,177,417	\$ 1,357,045	\$ 3,510,509	\$ 1,080,558

SPECIAL REVENUE FUND - NARRATIVES

There are no Other Revenue - Local budgeted for FY 2026. The district may receive additional revenue throughout the fiscal year. Other revenue may consist of the following:

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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed
Elementary & Secondary Education Act (ESEA)					
Title I-A - School Improvement - GRASP Grant	-	-	-	135,000	-
Title I-A, Every Student Succeed Act (ESSA)	22,910,348	26,330,861	26,887,142	29,575,334	23,259,544
Title I-A, General Administration	10,887	-	-	-	-
Title I-A, School Improvement	828,874	1,266,967	1,226,679	314,378	-
School Improvement 1003G (Banneker HS)	105,591	-	-	-	-
Title I-A, School Improvement Success Grant	198,871	428,703	557,278	67,722	-
Title II-A, Improving Teacher Quality	3,085,864	3,166,583	3,065,741	7,202,557	3,032,801
Title II-A, Advanced Placement Grant	8,582	14,573	12,115	11,055	-
Title I - A, GA Systems of Continuous Improvement	24,194	-	-	-	-
Title III-A, English Learners	772,106	901,401	965,869	1,269,808	924,849
Title III-A, Immigrant	13,022	2,204	25,998	55,049	-
Title IV-A, Student Support and Academic Enrichment	1,386,720	2,272,078	1,615,387	2,781,434	2,000,000
Title I-A - School Improvement - Literacy Support	-	-	-	244,020	300,000
Federal Administrative Consolidation	0	-	0	(0)	-
ESEA Sub-Total	\$29,345,059	\$34,383,370	\$34,356,208	\$41,656,358	\$29,517,194
Individuals with Disabilities Education Act (IDEA)					
High Cost Fund Pool	385,822	351,881	317,974	385,822	317,974
IDEA 619 - Special Education - Ages 3-5	420,385	430,622	456,811	434,370	439,664
IDEA 611 - Special Education Flowthrough	12,262,471	21,209,560	26,981,170	24,062,689	18,346,330
IDEA Supplemental Relief	153,257	-	-	-	-
Special Education - Parent Mentor	640	-	-	55,200	17,604
IDEA - Capacity Building Grant	-	-	75,000	75,000	-
IDEA ARP 611 - Special Education Flowthrough	2,190,390	2,136,388	92,404	-	-
IDEA ARP 619 - Special Education - Ages 3-5	73,452	175,969	35,884	-	-
IDEA, Special Education Sub-Total	\$15,486,416	\$24,304,420	\$27,959,244	\$25,013,081	\$19,121,572
Vocational Education					
CTE - Perkins V Grants - Program Improvement	826,916	753,447	832,159	892,880	892,880
CTE - Perkins V Plus Reserve	24,885	25,000	24,824	25,000	25,000
CTE - Perkins V Carryover	67,879	43,191	61,564	-	-
Vocational Education - Sub-Total	\$ 919,681	\$ 821,638	\$ 918,547	\$ 917,880	\$ 917,880
Elementary and Secondary School Emergency Relief Fund Act (ESSER)					
ESSER III - ARP - Homeless Children and Youth II	51,342	147,325	438,844	160,169	-
Pre-K Lottery POWER Supplemental Payment	323,549	-	-	-	-
CARES Act - ESSER I Funds	2,689,384	552,132	-	-	-
CARES Act - ESSER I Funds - SEA Reserve Grant	369	-	-	-	-
ESSER CARES - CTAE Supervision	11,354	-	-	-	-
ESSER CARES - Special Education Supplemental Relief	150,118	207	-	-	-
CARES Act - ESSER Funds - SA Reserves	1,198,545	197,931	-	-	-
ESSER CARES - School Nurse	173,013	20,893	-	-	-
ESSER II - CRRSA ACT - LEA	39,252,855	22,259,505	6,687,391	-	-
CRRSA Act - ESSER II - Residential Treatment Centers	21,944	-	-	-	-
ESSER III - ARP - LEA	46,850,637	42,123,674	69,124,625	11,013,788	-
ESSER III - ARP - LL - Residential Treatment Centers	21,944	-	-	-	-
ESSER III - ARP - LL - Readiness In Literacy	25,044	190,333	-	-	-
ESSER III - ARP - Opportunity Grants	6,009	27,613	197,251	-	-
ESSER III - ARP - PFEA Charter School Facilities	-	187,108	200,422	-	-

SPECIAL REVENUE FUND - FEDERAL EXPENDITURES

Special Revenue Funds - Federal Expenditures					
Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed
ARP Act - Childcare and Development Block Grant	-	434,958	-	-	-
ESSER III - ARP - LL CTAE STEM/STEAM	-	-	19,975	-	-
ESSER II - Custodian Supplement	-	-	345,865	-	-
School -Based Health Center Renovation Grant	-	-	-	990,000	-
ESSER III - ARP - LL - Electric Vehicle	-	-	-	75,000	-
ESSER III - ARP - K-5 Numeracy Development Grant	-	-	89,965	-	-
ESSER III - ARP - LL - Character Education Programming	-	-	-	392,172	-
ESSER Sub-Total	\$90,776,108	\$66,141,680	\$77,104,338	\$12,631,129	\$-
Other Federal Funds					
COVID-19 Relief Distance Learning Grants	1,052,333	-	-	-	-
Education for Homeless Children and Youth	89,384	81,319	127,202	141,790	90,000
Project PROSPERS	-	-	-	4,963,441	-
Threat Assessment and Technology Reporting	2,226	-	-	-	-
Prevention and Mental Health Training Program	57,397	-	-	-	-
COPS Office School Violence Prevention Program	86,938	-	-	-	-
STOP The Violence	187,256	85,831	93,094	142,726	-
National Endowment	-	916	-	-	-
COSSAP	14,999	10,007	-	-	-
Bulletproof Vest	-	10,150	-	8,681	-
STOP The Violence II	-	74,239	344,673	577,333	-
EPA 2021 Diesel Emissions Reducation Act (DERA)	-	-	250,000	-	-
USDA - Fresh Fruits & Vegetables (Operating)	746,454	726,736	801,101	739,011	-
USDA - Fresh Fruits & Vegetables (Administrative)	455	2,981	-	-	-
School-Based Health Center Planning Grant	-	-	10,000	-	-
National Clean Diesel Funding Assistance	-	1,144,492	-	-	-
Stronger Connections Grant Program	-	-	4	246,480	-
Other Federal Funds - Sub-Total	\$ 2,237,442	\$ 2,136,672	\$ 1,626,074	\$ 6,819,462	\$ 90,000

SPECIAL REVENUE FUND - STATE EXPENDITURES

Special Revenue Funds - State Expenditures					
Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed
State Grants					
Georgia Department of Public Health Asthma Control	-	-	-	2,017	-
Georgia Department of Public Health Asthma Control	-	-	-	5,000	-
Georgia Department of Public Health Asthma Control	-	-	-	25,000	-
PreKindergarten Program	8,327,012	9,442,861	10,631,689	13,436,220	15,007,490
Pre-K Summer Transition	309,691	162,421	106,955	24,545	-
Law Enforcement Training Program	-	-	100,000	-	-
GA Shape School Nutrition	5,992	-	-	-	-
GA Council for the Arts	5,000	5,000	5,000	8,000	-
Discover, Design, and Develop	63	-	-	-	-
Stuff the Bus	-	1,501	-	-	-
Miscellaneous	-	-	1,183,518	412,506	-
State Grants Sub-Total	8,647,758	9,611,783	12,027,161	13,913,289	15,007,490

STATE EXPENDITURES - NARRATIVES

State expenditures is estimated to be \$15,007,490, an increase of \$1,094,201 when compared to the FY 2025 projected budget. PreKindergarten has a general fund match for FY 2026 of \$4,707,712.

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 94 Prekindergarten classes in FY 25-26

The Fulton County School System locally funds a monthly supplement for 94 Pre-K teachers and 94 paraprofessionals. The Pre-K lottery grant funds 5.0 central office personnel: 3.0 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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed	Increase/ (Decrease)
Other Revenue - Local						
Fulton County Arts and Culture	-	-	-	35,100	-	-100.00%
Project Lead the Way	-	-	-	13,000	-	-100.00%
Fulton County Youth Orchestra	-	-	-	7,083	-	-100.00%
FCS North Honor Chorus	-	-	-	9,039	-	-100.00%
FCS Elementary Choral Clinic	-	-	-	8,747	-	-100.00%
Project Lead the Way	-	-	-	28,000	-	-100.00%
Project Lead the Way	-	-	-	1,200	-	-100.00%
Project Lead the Way	-	-	-	14,250	-	-100.00%
Science Competition	-	-	-	16,875	-	-100.00%
Project Lead the Way	-	-	-	17,668	-	-100.00%
Teaching Museum Special	-	-	-	9,665	-	-100.00%
Miscellaneous Performing Arts	-	-	-	11,556	-	-100.00%
PTO @ High Point ES	-	-	-	249	-	-100.00%
North Point Ministries, Inc.	-	-	-	117,821	-	-100.00%
AmeriGas for Transportation	-	-	-	30,334	-	-100.00%
Lockheed Martin	-	-	-	3,706	-	-100.00%
Pat & Gill Clements	-	-	-	30,000	-	-100.00%
Project Vaccinate 2021	-	-	-	1,698	-	-100.00%
National Philanthropic Trust	-	-	-	22,575	-	-100.00%
Georgia Power Foundation	-	-	-	4,665	-	-100.00%
NASN Champions For School Health	-	-	-	672	-	-100.00%
Next Gen Personal Finance	-	-	-	231,602	-	-100.00%
Laura Bush Foundation	-	-	-	5,000	-	-100.00%
Southern Education Foundation	-	-	-	28,193	-	-100.00%
National Pal's Endowment	-	-	-	1,758	-	-100.00%
MDRC Personalized Learning Initiative Study	-	-	-	825,695	-	-100.00%
Georgia Power Maker Space	-	-	-	7,204	-	-100.00%
NextEra Energy Foundation	-	-	-	14,920	-	-100.00%
iHeartMedia	-	-	-	20,000	-	-100.00%
Chandler A Great	-	-	-	2,650	-	-100.00%
Tire Products Grant	-	-	-	182,471	-	-100.00%
Toyota USA Foundation - S.A.F.E Centers	-	-	33,269	748,866	453,681	-39.42%
Alliance for a Healthier Generation	-	-	-	20,000	-	-100.00%
Arthur M Blank Family Foundation	-	-	-	7,000	-	-100.00%
100 Black Men of South Metro Atlanta Inc	-	-	-	500	-	-100.00%
Jump Start Theatre	-	-	-	1,500	-	-100.00%
Toyota USA Foundation - STEM	-	-	-	1,257,031	626,877	-50.13%
Georgia Foundation for Public Education	-	-	-	1,500	-	-100.00%
Walmart Spark for Good	-	-	-	1,500	-	-100.00%
Fidelity Charitable	-	-	-	7,000	-	-100.00%
American Endowment Foundation	-	-	-	9,900	-	-100.00%
Science Olympiad	-	-	-	1,500	-	-100.00%
Dick's Sporting Goods Foundation	-	-	-	10,000	-	-100.00%
Atlanta Falcons Stadium Company LLC	-	-	-	1,000	-	-100.00%

SPECIAL REVENUE FUND - OTHER EXPENDITURES - LOCAL

Special Revenue Funds - Other Expenditures - Local						
Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed	Increase/ (Decrease)
New York Life Foundation	-	-	-	47,500	-	-100.00%
Bring a Smile to a Child Initiative	-	-	-	7,500	-	-100.00%
The Athlife Foundation	-	-	-	10,000	-	-100.00%
Whole Kids	-	-	-	3,000	-	-100.00%
Vystar Foundation	-	-	-	20,000	-	-100.00%
Toyota USA Foundation - Music Equipment	-	-	-	40,000	-	-100.00%
Code Next Affiliate Program	-	-	-	60,000	-	-100.00%
First Responders Supplement	80,146	-	-	-	-	0.00%
First Day Fulton	-	-	-	11,224	-	-100.00%
Helen Ruffin Reading	-	-	-	2,354	-	-100.00%
Kickball Charity Donation	-	-	-	1,481	-	-100.00%
Legacy Excellence	-	-	-	62,122	-	-100.00%
District Wide Initiatives	1,107,523	875,728	1,306,130	152,868	-	-100.00%
Local Grants Sub-Total	\$1,187,669	\$875,728	\$1,339,399	\$ 4,188,740	#####	-74.20%

OTHER EXPENDITURES - LOCAL - NARRATIVES

For FY 2026, there are no expenditures budgeted.

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 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Projected	FY 2026 Proposed	Increase/ (Decrease)
Personnel Services						
Salary	31,058,118	37,124,721	41,902,264	26,741,456	23,418,188	-12.43%
Other Salary	11,762,584	16,310,603	20,524,175	9,886,101	3,050,654	-69.14%
Employee Benefits						
Health	3,999,716	6,011,415	7,984,513	7,800,138	6,439,235	-17.45%
Teachers Retirement (TRS)	4,299,553	6,343,129	7,414,451	5,976,428	4,930,372	-17.50%
Dental	107,561	137,553	144,567	222,522	64,860	-70.85%
Other Benefits	722,663	890,147	938,741	943,502	483,339	-48.77%
Total Personnel & Benefits	\$ 51,950,196	\$ 66,817,568	\$ 78,908,710	\$ 51,570,146	\$ 38,386,649	-25.56%
Non-Personnel Expenditures						
Professional & Technical Services	16,888,467	19,561,605	17,083,142	17,395,117	6,269,999	-63.96%
Property Services	432,883	687,329	642,661	843,829	137,604	-83.69%
Other Purchased Services	13,955,616	2,735,435	6,764,747	1,994,061	705,595	-64.62%
Supplies & Materials	10,402,382	5,925,011	3,902,200	4,110,944	711,571	-82.69%
Other	26,883,686	30,147,694	33,069,373	24,673,860	17,782,432	-27.93%
Utilities	16,666,547	3,124,531	5,800,156	27,955	3,500	-87.48%
Payment to 3rd Parties	298,977	51,380	1,004,977	500,001	275,000	-45.00%
Textbooks	8,876,469	3,330,991	2,914	-	-	0.00%
Field Trips & Travel	240,027	1,006,959	1,020,093	620,770	337,025	-45.71%
Equipment & Related	2,004,883	4,886,787	7,131,998	3,403,255	1,125,319	-66.93%
Total Non-Personnel Expenditures	\$ 96,649,936	\$ 71,457,721	\$ 76,422,261	\$ 53,569,792	\$ 27,348,045	-48.95%
Other Use of Funds						
Principal & Interest Payments	-	-	-	-	-	0.00%
Transfers Out	-	49,566	415,867	-	-	0.00%
Total Other Uses of Funds	\$ -	\$ 49,566	\$ 415,867	\$ -	\$ -	\$ -
Grand Total	148,600,132	138,324,856	155,746,838	105,139,938	65,734,694	-75%

SPECIAL REVENUE FUNDS - EXPENDITURES BY OBJECT

Special Revenue Funds - Expenditures Forecast					
Description	FY 2025 Projected	FY 2026 Proposed	FY 2027 Forecast*	FY 2028 Forecast*	FY 2029 Forecast*
Personnel Services					
Salary	26,741,456	23,418,188	23,418,188	23,418,188	23,418,188
Other Salary	9,886,101	3,050,654	2,587,060	2,032,589	2,601,663
Employee Benefits					
Health	7,800,138	6,439,235	6,439,235	6,439,235	6,439,235
Teachers Retirement (TRS)	5,976,428	4,930,372	5,018,134	5,015,883	5,213,908
Dental	222,522	64,860	64,860	64,860	64,860
Other Benefits	943,502	483,339	483,339	483,339	483,339
Total Personnel & Benefits	\$ 51,570,146	\$ 38,386,649	\$ 38,010,817	\$ 37,454,095	\$ 38,221,194
Non-Personnel Expenditures					
Professional & Technical Services	17,395,117	6,269,999	6,269,999	6,269,999	6,269,999
Property Services	843,829	137,604	137,604	137,604	137,604
Other Purchased Services	1,994,061	705,595	705,595	705,595	705,595
Supplies & Materials	4,110,944	711,571	711,571	711,571	711,571
Utilities	27,955	3,500	3,500	3,500	3,500
Other	24,673,860	17,782,432	17,782,432	17,782,432	17,782,432
Textbooks	-	-	-	-	-
Field Trips & Travel	620,770	337,025	337,025	337,025	337,025
Payment to 3rd Parties	500,001	275,000	275,000	275,000	275,000
Equipment & Related	3,403,255	1,125,319	1,587,014	1,595,188	1,125,319
Total Non-Personnel Expenditures	\$ 53,569,792	\$ 27,348,045	\$ 27,809,740	\$ 27,817,914	\$ 27,348,045
Other Use of Funds					
Principal & Interest Payments	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	105,139,938	65,734,694	65,820,557	65,272,009	65,569,239

*Economic conditions could cause significant variances from the projections.

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

Expenditures by Administrative Unit - Summary					
Description	FY 2025 Original	FY 2025 Projected	FY 2026 Proposed	Original vs Proposed	Projected vs Proposed
PERSONNEL					
Schools	998,532,876	1,028,081,102	1,058,970,745	60,437,869	\$ 30,889,642
State Grants	4,704,015	5,340,772	4,028,020	(675,995)	\$ (1,312,752)
General Services Administration	14,366,231	14,897,739	16,013,701	1,647,470	\$ 1,115,962
Academics	32,431,878	30,439,050	31,755,935	(675,943)	\$ 1,316,885
Communications	1,658,360	1,668,543	1,814,625	156,266	\$ 146,082
Financial Services	11,076,552	14,956,435	11,786,967	710,415	\$ (3,169,468)
Human Resources	9,935,022	9,858,687	9,910,064	(24,957)	\$ 51,377
Information Technology	19,902,790	19,996,752	21,410,715	1,507,924	\$ 1,413,962
Operations	81,258,047	82,702,423	90,569,467	9,311,419	\$ 7,867,044
Districtwide	21,088,917	7,237,697	906,606	(20,182,311)	\$ (6,331,091)
TOTAL PERSONNEL BUDGET	\$ 1,194,954,688	\$ 1,215,179,201	\$ 1,247,166,845	\$ 52,212,156	\$ 31,987,644
NONPERSONNEL					
Schools	50,338,694	39,478,427	45,257,251	(5,081,442)	\$ 5,778,824
District Charters	51,023,688	53,187,129	54,373,011	3,349,323	\$ 1,185,882
State Grants	1,506,372	6,453,996	5,530,424	4,024,052	\$ (923,572)
General Services Administration	6,581,725	6,730,728	4,900,015	(1,681,710)	\$ (1,830,713)
Academics	30,330,329	50,127,433	30,629,094	298,765	\$ (19,498,339)
Communications	591,351	660,869	547,168	(44,183)	\$ (113,701)
Financial Services	4,678,911	6,149,028	5,003,246	324,335	\$ (1,145,782)
Human Resources	3,524,301	4,149,467	3,248,537	(275,764)	\$ (900,930)
Information Technology	11,328,449	11,382,625	10,099,873	(1,228,576)	\$ (1,282,753)
Operations	64,992,083	68,666,688	61,304,732	(3,687,351)	\$ (7,361,956)
Districtwide	5,845,001	5,845,001	6,912,947	1,067,946	\$ 1,067,946
TOTAL CENTRAL OFFICE	230,740,903	252,831,391	227,806,298	(2,934,605)	(25,025,093)
GENERAL FUND BUDGET	\$ 1,425,695,591	\$ 1,468,010,591	\$ 1,474,973,142	\$ 49,277,551	\$ 6,962,551

FY2026 BUDGET REQUESTS (GENERAL FUND)

FY2026 POSITIONS REQUESTS

Division	Department	Positions	Action	FTE	Proposed Budget
GENERAL SERVICES ADMINISTRATION					
	Superintendent	Chief of Staff	Delimit	(1.00)	(330,983)
	Superintendent	Professional Assistant III	Delimit	(0.49)	(77,332)
		subtotal		(1.49)	(408,315)
COMMUNICATIONS					
	Communications	Videographers	Move	(2.00)	(171,121)
	Broadcast & Video Technology	Videographers	Move	2.00	171,121
		subtotal		-	-
ACADEMICS					
	Academics	Technical Analyst	Move	(1.00)	(163,340)
	Academics	Director	Delimit	(1.00)	(189,810)
	Academics	Coordinator	Move	(1.00)	(197,859)
	Learning & Teaching	Professional Assistant III	Move	(3.00)	(323,218)
	Learning & Teaching	Director	Move	(1.00)	(189,204)
	Learning & Teaching	Specialist I	Move	(1.00)	(119,994)
	Assessment	Professional Assistant III	Move	1.00	80,383
	Career Technology	Specialist I	Move	1.00	119,994
	Office of Curriculum	Professional Assistant III	Move	1.00	91,294
	Office of Curriculum	Director	Move	1.00	189,204
	Virtual Learning	Professional Assistant III	Move	1.00	151,541
		subtotal		(3.00)	(551,010)
FINANCIAL SERVICES					
	Retirement Services	Specialist I	Move	(1.00)	(109,523)
		subtotal		(1.00)	(109,523)
INFORMATION TECHNOLOGY					
	Infrastructure Management	Executive Director	Delimit	(1.00)	(210,089)
	School Technology Support	Technology Analyst	Move	1.00	163,340
		subtotal		-	(46,749)
OPERATIONS					
	Transportation	Bus Driver	Delimit	(5.00)	(264,833)
		subtotal		(5.00)	(264,833)
TOTAL POSITION FTE +/-				(10.49)	\$ (1,380,430)

FY2026 BUDGET REQUESTS (GENERAL FUND)

ONE-TIME EXPENDITURES

Division	One-Time
Academics	95,000
TOTAL	\$ 95,000

ONE-TIME EXPENDITURES BUDGET HIGHLIGHTS

Instructional Technology & Media Services	\$ 95,000
Collection Development and Periodicals	

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

Expenditures by Administrative Unit						
Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)
CENTRAL OFFICE						
GENERAL SERVICES ADMINISTRATION						
Board	267,795	256,740	258,301	285,628	300,040	5.05%
Superintendent	1,197,801	1,281,214	1,659,031	1,780,130	1,735,533	-2.51%
Internal Audit	1,037,094	963,018	1,084,898	1,304,763	1,322,120	1.33%
Program Evaluation	457,494	731,115	890,131	1,179,875	1,212,749	2.79%
Charter Schools	206,710	289,642	303,021	339,614	361,713	6.51%
School Flexibility & Governance	766,821	762,798	582,456	639,109	670,957	4.98%
Accreditation	118,800	118,800	158,300	130,000	134,000	3.08%
Strategy Management	456,865	427,914	907,840	935,334	989,453	5.79%
Safety & Security	1,159,548	3,236,452	2,192,382	8,474,279	8,830,765	4.21%
Campus Police	5,296,254	4,442,223	6,238,303	6,633,538	6,559,847	-1.11%
Personnel Investigation	180,381	674,740	878,151	1,040,504	1,118,707	7.52%
Zone 1	-	-	386,428	531,427	382,628	-28.00%
Zone 2	-	-	329,035	355,340	382,328	7.60%
Zone 3	-	-	391,908	413,345	444,191	7.46%
Zone 4	-	-	301,014	343,317	363,029	5.74%
Zone 5	-	-	301,128	317,940	367,911	15.72%
Zone 6	-	-	300,416	321,992	367,911	14.26%
Zone 7	-	-	326,034	339,236	369,835	9.02%
Sub-Total	11,145,563	13,184,656	17,488,778	25,365,371	25,913,716	2.16%
COMMUNICATIONS						
Communications	1,301,806	1,635,743	1,828,878	2,035,725	1,852,113	-9.02%
Broadcast & Video Technology	181,403	185,956	214,139	293,687	509,680	73.55%
Sub-Total	1,483,210	1,821,699	2,043,017	2,329,412	2,361,793	1.39%
ACADEMICS						
Student Health Services	648,759	738,627	744,990	938,095	892,454	-4.87%
Athletics	536,543	627,015	619,283	849,952	762,211	-10.32%
Academics	4,581,167	3,212,265	1,988,477	3,634,743	3,338,720	-8.14%
Assessment	1,376,756	1,526,195	1,616,817	1,814,370	1,896,139	4.51%
Testing Materials	1,769,286	2,556,841	4,457,580	4,001,788	4,045,521	1.09%
Innovative Programs	-	-	1	-	-	0.00%
Textbooks	2,948,850	5,364,720	29,419,545	24,485,853	2,379,500	-90.28%
Learning & Teaching	775,363	770,808	881,170	1,635,698	1,022,236	-37.50%
JROTC	377,020	387,005	434,114	456,254	490,596	7.53%
Career Technology	943,501	1,702,687	1,340,587	2,065,057	2,356,357	14.11%
Instr Tech Media Services	1,862,457	2,350,765	2,039,508	2,546,342	1,925,816	-24.37%
Teaching Museums	579,990	623,352	682,148	968,520	698,498	-27.88%
Software Update	4,106,998	4,280,594	3,872,709	2,657,045	5,264,680	98.14%
Virtual Learning	1,564,849	3,169,518	3,259,963	4,544,232	4,521,753	-0.49%
Visual Arts	-	-	1,302	-	-	0.00%
Performing Arts	(1,474)	-	-	-	-	0.00%
Office of Curriculum	3,423,311	3,944,991	4,467,472	7,288,881	6,843,804	-6.11%
Dept. of Specials	2,842,139	2,762,285	3,144,247	128,761	-	-100.00%
TMS/TMN Cust Support	131,449	191,486	222,783	285,782	249,809	-12.59%
Applied Learning & Design	-	-	-	2,159,432	2,307,977	6.88%
Accelerated & Extended Prog	-	-	-	1,142,579	1,223,436	7.08%
Asst. Supt. Supp Services	931,454	1,027,126	1,356,964	1,376,918	1,432,586	4.04%
Student Discipline	952,588	1,196,460	1,209,595	1,592,881	1,448,364	-9.07%
Guidance/Counseling	841,359	956,667	1,645,202	1,426,354	1,456,298	2.10%

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

Expenditures by Administrative Unit						
Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)
504	148,942	165,003	271,948	287,009	294,040	2.45%
ESL	227,802	304,219	474,023	527,265	534,410	1.36%
Title I/NCBL/Compl.	18,700	-	-	280,000	-	-100.00%
Homeless	103,474	108,359	115,306	126,253	129,421	2.51%
Pre-K Support	268,027	334,329	331,753	371,806	390,999	5.16%
Office of Student Support	1,017,777	563,610	587,467	1,478,799	1,239,097	-16.21%
Psychology & Social Work	1,067,970	1,102,207	1,059,013	1,551,260	1,389,421	-10.43%
Instru Exceptional Children	3,291,937	3,451,611	4,318,380	4,929,115	5,086,239	3.19%
MS Extended Learning	-	32,446	14,357	167,291	966,494	477.73%
Ext. Learning HS	7,500	5,107	56,927	157,165	855,726	444.48%
ES Extended Learning	75,218	41,156	525,034	205,110	1,584,588	672.56%
ES Summer Program	-	-	-	2,702,871	2,355,551	-12.85%
MS Summer Program	-	-	-	2,091,406	2,074,434	-0.81%
HS Summer Program	-	218,053	2,630	1,526,284	1,621,177	6.22%
Sub-Total	37,419,710	43,715,508	71,161,296	82,401,171	63,078,351	-23.45%
FINANCIAL SERVICES						
Financial Services	2,571,910	976,273	926,005	1,008,087	1,080,613	7.19%
Budget Services	741,807	772,949	875,223	1,322,703	1,468,596	11.03%
Accounting Services	1,771,208	1,852,438	2,093,330	2,245,654	2,354,559	4.85%
Payroll & Ins. Services	1,837,048	2,029,453	2,274,860	2,496,238	2,694,881	7.96%
Contracting/Purch.	723,231	683,691	849,172	1,107,395	1,204,939	8.81%
Risk Management	7,550,666	8,748,952	11,105,827	12,205,472	7,430,606	-39.12%
Grants	547,544	560,406	598,963	532,504	444,605	-16.51%
DW Instruction	7,346,381	7,661,620	6,342,264	(6,175,692)	1,664,478	-126.95%
DW Pupil Services	685,632	598,238	597,271	563,147	5,707	-98.99%
DW Improvement Instruction	932,629	823,328	1,185,489	950,098	657,990	-30.74%
DW General Admin	3,015,759	2,250,836	1,006,370	1,150,417	1,085,363	-5.65%
DW Support Services	845,746	717,747	1,032,481	970,373	638,398	-34.21%
DW Maintenance Ops	7,934,784	7,483,405	7,482,065	7,061,491	71,556	-98.99%
DW Student Transportation	6,419,095	4,900,365	4,856,819	4,921,921	(742,018)	-115.08%
DW Central Support	1,761,210	1,205,838	2,523,758	863,782	592,972	-31.35%
DW Other Support Services	517,615	40,663	40,070	40,035	40,035	0.00%
DW Transfers	672,804	1,308,351	1,337,594	3,639,766	4,707,712	29.34%
Pension (FCSS)	-	-	78,073	187,411	111,412	-40.55%
Sub-Total	45,875,068	42,614,552	45,205,634	35,090,801	25,512,406	-27.30%
INFORMATION TECHNOLOGY						
Information Technology	620,193	803,517	1,129,499	970,551	1,438,022	48.17%
Data Management	1,255,742	1,711,662	1,981,669	2,165,605	2,243,316	3.59%
FTE/Stud. Acct Info	1,753,057	1,853,233	1,987,896	2,304,933	2,152,760	-6.60%
Record Mgt-Archiving	497,984	456,992	564,509	687,573	652,834	-5.05%
Infrastr & Oper	5,196,356	5,706,317	5,565,628	5,565,574	5,192,376	-6.71%
SAP Project Mgmt	3,583,545	3,303,752	3,022,888	2,930,119	2,204,161	-24.78%
IT- Program Mgmt	10,106	-	-	-	-	0.00%
School Tech Supp	8,077,154	8,730,548	10,695,296	12,528,407	13,671,474	9.12%
Information Tech	977,547	1,062,130	684,347	943,533	961,049	1.86%
Accountability	1,410,431	1,697,612	2,027,345	2,227,443	2,125,322	-4.58%
IT- Program Mgmt	3,433,421	68,298	195,226	1,055,640	869,274	-17.65%
Sub-Total	26,815,535	25,394,061	27,854,303	31,379,378	31,510,587	0.42%

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

Expenditures by Administrative Unit						
Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)
OPERATIONS						
Operations	497,546	721,408	832,803	893,016	956,938	7.16%
Plant/Facility Services	206,403	222,928	235,494	317,645	328,981	3.57%
Custodial Services	2,894,091	3,598,728	4,407,686	5,750,170	5,465,583	-4.95%
Building Program	132	-	-	-	-	0.00%
Transportation	50,842,487	53,085,412	61,182,097	71,331,307	76,067,533	6.64%
Warehouse Operations	1,827,654	2,197,970	2,253,758	2,578,198	2,729,674	5.88%
Printing Services	727,784	856,466	787,681	1,052,850	1,012,648	-3.82%
Maintenance	18,853,017	24,333,401	27,198,677	37,272,689	32,689,811	-12.30%
Portables	1,318,674	1,605,590	2,495,780	3,618,698	2,631,785	-27.27%
Building Manager	1,119,491	1,229,911	1,512,023	1,822,735	1,808,177	-0.80%
Property Control	218,357	230,349	786,186	541,905	545,263	0.62%
Operational Planning	664,083	557,287	687,250	1,018,170	1,043,636	2.50%
Capital Improvement	467,129	689,747	892,516	1,382,082	1,263,698	-8.57%
Trans - Cust Support	181,375	235,056	273,858	300,104	299,200	-0.30%
Support - Utilities	369,600	3,238,666	3,683,619	17,669,207	20,299,967	14.89%
Facilities Services	-	-	-	5,930,445	4,731,306	-20.22%
Sub-Total	80,187,824	92,802,920	107,229,427	151,479,221	151,874,199	0.26%
HUMAN RESOURCES						
Human Resources	1,894,357	2,460,987	2,314,676	2,717,226	2,812,320	3.50%
Staffing	3,313,800	3,528,708	3,876,596	4,210,800	4,525,740	7.48%
Management & Organization	584,950	652,756	1,222,716	2,412,304	1,196,087	-50.42%
Learning & Dev-State	15,430	12,977	94,977	71,600	67,925	-5.13%
Learning & Dev-Local	1,047,133	1,314,671	2,038,799	4,641,224	4,556,529	-1.82%
Sub-Total	6,855,670	7,970,099	9,547,764	14,053,154	13,158,601	-6.37%
CENTRAL OFFICE TOTAL	209,782,580	227,503,495	280,530,221	342,098,506	313,409,653	-8.39%
SCHOOLS						
ELEMENTARY SCHOOLS						
Abbotts Hill ES	5,754,516	5,944,457	6,975,301	6,772,265	6,753,609	-0.28%
Alpharetta ES	6,200,068	7,302,316	7,402,657	7,029,252	7,643,102	8.73%
Barnwell ES	6,708,769	6,609,899	7,730,579	7,545,378	7,845,479	3.98%
Bethune ES	4,826,271	5,290,522	6,175,824	7,695,390	7,361,405	-4.34%
Brookview ES	4,343,999	4,484,086	5,353,415	6,066,477	5,960,378	-1.75%
Campbell ES	6,969,066	7,463,536	8,528,232	9,424,679	10,212,396	8.36%
Cogburn Woods ES	6,416,930	6,794,116	8,782,889	9,178,444	9,408,474	2.51%
College Park ES	5,558,091	5,441,599	7,985,486	8,779,422	8,529,196	-2.85%
Conley Hills ES	5,433,064	5,429,228	6,131,044	6,589,571	-	-100.00%
Crabapple Crossing ES	5,882,471	5,925,507	6,589,203	6,966,781	7,129,357	2.33%
Creek View ES	7,177,460	8,176,981	9,239,298	9,307,790	8,585,135	-7.76%
Dolvin ES	6,209,867	6,652,360	7,697,474	7,325,409	7,246,674	-1.07%
Dunwoody Springs ES	5,607,673	6,023,995	6,933,081	7,668,083	8,686,672	13.28%
Esther Jackson ES	6,584,790	6,334,276	7,479,403	8,160,710	8,356,845	2.40%
Evoline C. West ES	6,636,804	7,799,008	7,665,103	7,588,033	8,071,401	6.37%
Findley Oaks ES	5,891,580	6,456,529	7,692,015	7,708,373	8,019,619	4.04%
Gullatt ES	6,101,608	6,754,531	8,403,737	9,725,500	9,915,591	1.95%
Hapeville ES	6,349,595	6,489,465	7,307,600	7,649,266	8,668,148	13.32%
Heards Ferry ES	6,988,007	7,509,013	8,389,587	8,789,349	9,976,220	13.50%
Hembree Springs ES	6,110,103	6,281,281	7,277,232	7,783,226	7,932,958	1.92%
Heritage ES	5,826,213	6,047,923	6,630,906	8,058,922	8,711,882	8.10%

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

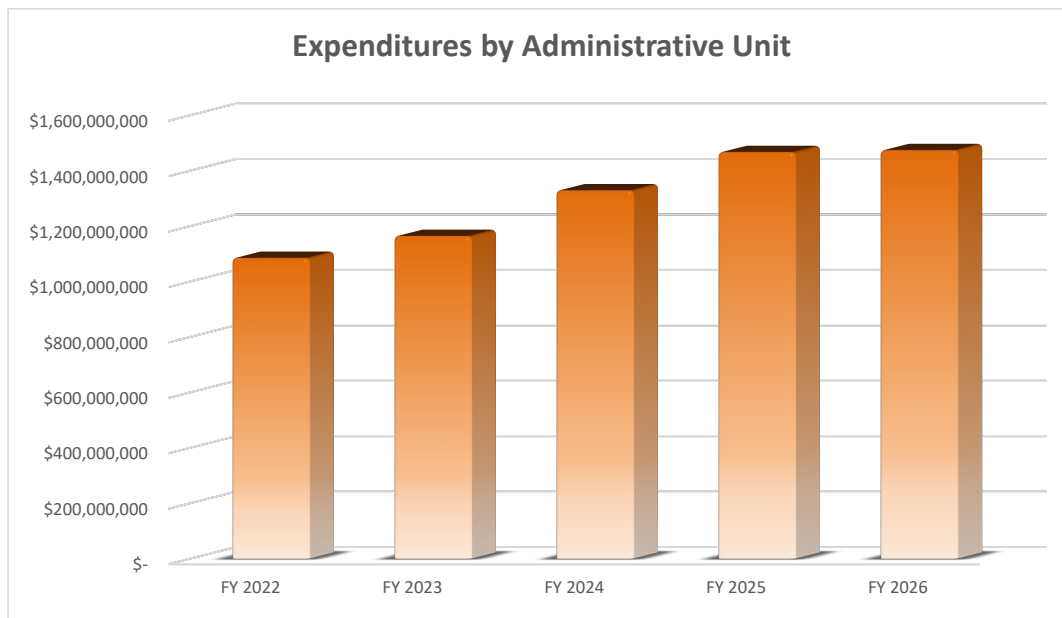
Expenditures by Administrative Unit						
Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)
High Point ES	6,308,334	6,720,103	7,473,260	8,352,978	8,458,068	1.26%
Hillside ES	6,042,874	6,465,195	7,191,544	7,342,096	7,360,748	0.25%
Hamilton E Holmes ES	5,768,857	5,682,476	6,821,434	7,007,724	9,177,433	30.96%
Lake Windward ES	8,104,952	8,469,223	8,741,271	8,562,066	8,921,019	4.19%
Liberty Point ES	7,215,215	7,336,745	8,418,068	8,050,164	8,459,354	5.08%
Love T. Nolan ES	6,218,653	6,472,049	7,536,277	8,886,634	9,975,479	12.25%
Manning Oaks ES	7,014,348	6,924,004	7,663,385	8,743,072	8,889,810	1.68%
Medlock Bridge ES	6,571,544	6,999,027	8,044,740	8,487,346	9,039,678	6.51%
Mimosa ES	7,573,069	7,738,758	8,184,245	8,842,544	9,454,672	6.92%
Asa G. Hilliard ES	5,709,270	5,872,524	6,605,985	7,202,162	7,058,896	-1.99%
Mountain Park ES	8,343,152	8,469,765	9,427,377	8,804,378	8,481,945	-3.66%
New Prospect ES	5,834,604	6,067,011	7,493,571	7,928,039	8,290,617	4.57%
Northwood ES	6,376,017	6,711,738	7,382,337	7,535,132	7,898,391	4.82%
Ocee ES	6,354,828	6,316,414	7,774,712	8,601,356	8,685,392	0.98%
Palmetto ES	4,892,074	5,284,325	7,031,815	6,790,739	7,532,442	10.92%
Parklane ES	4,432,763	4,388,407	5,036,059	6,654,118	-	-100.00%
Randolph ES	4,778,075	5,088,377	5,838,326	6,487,083	6,604,884	1.82%
Renaissance ES	5,839,897	6,265,724	7,782,274	8,955,277	10,170,853	13.57%
River Eves ES	5,212,888	5,516,414	6,326,948	6,306,037	6,581,912	4.37%
Roswell North ES	7,158,952	8,143,070	8,974,518	9,609,599	10,297,915	7.16%
S.L. Lewis ES	6,031,890	5,563,148	6,542,286	-	-	0.00%
Seaborn Lee ES	4,486,533	5,068,889	5,613,591	5,963,473	5,897,040	-1.11%
Shakerag ES	5,545,460	6,030,086	6,570,755	7,360,480	6,926,828	-5.89%
Spalding Drive Ch. ES	4,369,803	4,745,919	5,412,764	5,567,459	-	-100.00%
State Bridge ES	5,577,860	5,965,160	6,754,202	6,959,891	6,973,852	0.20%
Stonewall Tell ES	6,012,259	5,793,494	6,692,834	7,344,255	8,073,515	9.93%
Summit Hill ES	6,183,835	6,738,399	7,674,865	7,866,587	7,971,479	1.33%
Sweet Apple ES	7,231,009	8,166,051	9,258,716	10,181,886	10,713,731	5.22%
Wilson Creek ES	6,502,332	7,282,811	8,548,894	9,270,649	9,582,073	3.36%
Woodland Charter ES	8,098,379	8,693,390	9,864,810	10,445,141	10,423,821	-0.20%
Oakley ES	6,210,349	6,599,716	7,890,406	8,874,826	9,306,694	4.87%
Lake Forest ES	7,481,038	7,730,292	8,314,850	8,374,555	9,809,871	17.14%
Ison Springs ES	5,565,939	5,441,889	6,597,620	6,851,551	9,078,101	32.50%
Birmingham Falls ES	6,905,122	7,349,291	8,196,278	8,016,535	8,508,428	6.14%
Feldwood ES	6,046,815	6,489,543	7,847,523	8,516,219	8,898,336	4.49%
Cliftondale ES	6,201,858	6,368,206	8,100,073	7,585,712	9,023,683	18.96%
GA Baptist	475,154	462,176	490,523	527,097	348,893	-33.81%
Wolf Creek ES	7,428,154	7,965,146	8,105,041	8,274,101	8,831,079	6.73%
Vickery Mill ES	5,531,927	6,184,076	8,021,407	8,391,682	8,920,623	6.30%
Briar Hills ES	-	-	-	-	8,959,221	0.00%
K-2 Virtual	36,243	35,249	1,014	-	-	0.00%
ES Holding	11,666	48,834	(7)	(3,669,371)	(7,218,325)	96.72%
Sub-total	\$ 365,260,934	\$ 384,863,743	\$ 442,616,658	\$ 457,663,589	\$ 467,382,993	2.12%
MIDDLE SCHOOLS						
Autrey Mill MS	10,793,209	11,609,735	13,255,198	13,866,817	14,161,901	2.13%
Bear Creek MS	9,614,978	10,181,974	10,766,637	10,756,609	12,153,590	12.99%
Camp Creek MS	6,994,848	7,435,618	9,170,839	10,275,195	10,349,952	0.73%
Crabapple MS	8,523,558	9,189,059	11,456,118	11,148,478	12,146,465	8.95%
Elkins Pointe MS	9,629,389	10,100,815	11,034,911	11,462,933	12,170,717	6.17%
Haynes Bridge MS	7,846,551	8,126,404	9,424,594	9,907,625	10,399,590	4.97%
Holcomb Bridge MS	7,472,917	7,607,510	8,725,794	9,481,339	9,594,792	1.20%

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

Expenditures by Administrative Unit						
Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)
Hopewell MS	11,578,536	11,774,444	13,336,547	14,472,577	14,816,208	2.37%
Mcnaair MS	8,251,413	8,438,481	9,488,312	10,943,511	11,964,596	9.33%
Northwestern MS	10,941,649	11,887,513	13,702,460	13,439,335	13,962,989	3.90%
Paul D. West MS	8,413,663	8,754,068	11,204,785	11,114,810	12,545,017	12.87%
Ridgeview MS	10,294,164	10,950,315	11,891,352	11,766,158	12,775,579	8.58%
River Trail MS	10,319,711	10,956,250	12,439,748	12,614,867	13,012,374	3.15%
Sandtown MS	8,915,345	9,484,602	11,279,033	10,984,819	11,861,921	7.98%
Sandy Springs MS	8,305,786	9,221,569	9,854,262	10,689,245	10,806,438	1.10%
Taylor Road MS	10,867,928	12,606,478	13,696,233	13,990,412	14,147,990	1.13%
Webb Bridge MS	10,880,833	12,011,275	13,947,854	13,858,359	14,232,672	2.70%
Woodland MS	6,436,846	7,280,147	9,856,447	11,124,964	11,159,050	0.31%
Renaissance MS	8,883,743	9,356,818	10,629,604	11,368,878	12,045,597	5.95%
MS Holding	-	1,239	-	(2,354,214)	(3,748,358)	59.22%
Sub-total	\$ 174,965,069	\$ 186,974,312	\$ 215,160,729	\$ 220,912,718	\$ 230,559,078	4.37%
HIGH SCHOOLS						
Alpharetta HS	17,457,705	19,132,729	20,511,879	20,780,420	21,180,692	1.93%
Banneker HS	15,647,659	18,343,036	21,358,083	22,445,013	21,778,535	-2.97%
Centennial HS	16,657,844	18,505,377	20,317,702	20,812,359	21,626,961	3.91%
Chattahoochee HS	14,924,756	16,414,523	18,328,361	18,555,936	18,821,130	1.43%
Creekside HS	15,283,679	16,681,493	18,861,350	20,023,128	21,805,734	8.90%
Milton HS	16,779,794	18,425,735	19,548,916	19,498,140	20,236,152	3.79%
North Springs HS	12,907,089	13,772,698	15,270,678	16,229,588	16,738,447	3.14%
Northview HS	14,727,583	15,154,701	16,869,424	16,711,035	17,243,801	3.19%
Riverwood HS	15,005,613	16,840,811	19,036,895	19,522,380	20,306,966	4.02%
Roswell HS	18,079,853	20,712,622	21,888,191	21,724,775	22,906,143	5.44%
Tri-Cities HS	14,698,361	16,045,513	20,781,665	21,807,282	23,277,843	6.74%
Westlake HS	17,086,711	19,469,298	20,649,372	20,248,278	20,270,791	0.11%
Johns Creek HS	15,869,496	16,966,277	18,774,670	17,692,669	18,361,101	3.78%
Langston Hughes HS	16,538,098	18,382,501	19,478,145	21,095,328	23,537,538	11.58%
Milton Center	-	279	-	-	-	0.00%
Flat Shoals	13,037,939	12,975,072	14,985,437	42,953,254	42,764,537	-0.44%
Cambridge HS	14,613,500	16,075,044	16,998,744	17,612,011	18,115,076	2.86%
Wellsprings Living Residential	214,080	240,591	312,286	357,970	181,531	-49.29%
College And Career Academy	1,437,018	1,422,044	1,580,963	1,651,179	1,884,564	14.13%
Innovation Academy	7,531,410	10,649,943	12,910,805	14,493,915	14,210,142	-1.96%
Global Impact Academy	4,242,612	5,691,340	7,016,901	7,635,401	7,569,223	-0.87%
Promise Career Institute	-	-	353,007	6,896,920	6,840,904	-0.81%
FA Virtual Excellence	8,019,192	8,892,039	7,524,004	5,850,825	5,186,917	-11.35%
HS Holding	1,940,788	3,120,080	31,124	8,351,439	13,924,344	66.73%
Sub-total	\$ 272,700,781	\$ 303,913,745	\$ 333,388,600	\$ 382,949,247	\$ 398,769,074	4.13%
OPEN CAMPUS						
Independence HS	2,185,157	2,595,547	2,826,804	2,925,964	2,954,077	0.96%
McClarín HS	2,040,543	112,291	83,423	-	-	0.00%
Virtual Program	2,307,397	2,244,129	2,980,016	3,451,087	3,600,420	4.33%
Sub-total	\$ 6,533,096	\$ 4,951,967	\$ 5,890,242	\$ 6,377,051	\$ 6,554,497	2.78%
CHARTER SCHOOLS						
Amana Academy Ch. ES/MS	7,834,853	8,410,590	9,314,316	9,813,341	9,818,286	0.05%
Kipp Charter ES/MS	4,268,509	4,444,948	5,464,458	5,944,704	5,923,560	-0.36%
Hapeville Charter MS	4,820,799	-	-	-	-	0.00%

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

Expenditures by Administrative Unit						
Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)
Main Street Charter ES/MS	8,052,785	9,068,530	9,846,566	10,964,691	10,625,872	-3.09%
Hapeville Charter Career Acad.	6,058,639	6,690,909	7,655,864	7,914,197	7,649,683	-3.34%
Chattahoochee Hills Ch. ES/MS	5,644,806	6,635,349	7,401,588	8,084,714	8,130,962	0.57%
Rise Grammar	4,489,286	5,150,093	-	-	-	0.00%
Rise Prep School	4,109,759	4,567,435	-	-	-	0.00%
Skyview	2,776,687	2,437,538	2,225,872	3,100,371	3,419,720	10.30%
Fulton Acad. of Sci. & Tech.	6,475,144	6,777,691	6,818,168	8,262,625	8,804,926	6.56%
PEAK	2,460,840	2,991,417	3,676,266	3,924,837	3,924,837	0.00%
Sub-total	\$ 56,992,105	\$ 57,174,499	\$ 52,403,098	\$ 58,009,481	\$ 58,297,848	0.50%
SCHOOL TOTAL	\$ 876,451,985	\$ 937,878,267	\$ 1,049,459,328	\$ 1,125,912,085	\$ 1,161,563,490	3.17%
TOTAL DISTRICT EXPENDITURES	\$ 1,086,234,565	\$ 1,165,381,761	\$ 1,329,989,549	\$ 1,468,010,591	\$ 1,474,973,142	0.47%



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.

Position by Administrative Unit						
Description	FY 2022 Budgeted	FY 2023 Budgeted	FY 2024 Budgeted	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)
CENTRAL OFFICE						
GENERAL SERVICES ADMINISTRATION						
Board	7.00	7.00	7.00	7.00	7.00	-
Superintendent	7.49	7.49	7.49	8.49	7.00	(1.49)
Internal Audit	8.00	7.00	7.00	7.00	7.00	-
Program Evaluation	2.00	2.00	2.00	3.00	3.00	-
Charter Schools	2.00	2.00	2.00	2.00	2.00	-
School Flexibility & Governance	6.00	6.00	3.00	3.00	3.00	-
Strategy Management	2.00	2.00	5.00	5.00	5.00	-
Safety & Security	6.50	27.50	24.50	24.50	24.50	-
Campus Police	47.00	35.00	34.00	38.00	38.00	-
Personnel Investigation	3.00	7.00	7.00	7.00	7.00	-
Zone 1	-	7.00	1.50	1.50	1.50	-
Zone 2	-	-	1.50	1.50	1.50	-
Zone 3	-	-	2.00	2.00	2.00	-
Zone 4	-	-	1.50	1.50	1.50	-
Zone 5	-	-	1.50	1.50	1.50	-
Zone 6	-	-	1.50	1.50	1.50	-
Zone 7	-	-	1.50	1.50	1.50	-
Sub-Total	90.99	109.99	109.99	115.99	114.50	(1.49)
COMMUNICATIONS						
Communications	12.00	12.00	12.00	12.00	10.00	(2.00)
Brdcst & Video Tech	1.00	1.00	1.00	1.00	3.00	2.00
Sub-Total	13.00	13.00	13.00	13.00	13.00	-
ACADEMICS						
Student Health Services	4.00	4.00	4.00	5.00	5.00	-
Athletics	1.00	1.00	1.00	2.00	2.00	-
Academics	13.00	13.00	9.00	7.00	4.00	(3.00)
Assessment	5.00	5.00	5.00	5.00	6.00	1.00
Learning & Teaching	7.00	7.00	7.00	9.00	4.00	(5.00)
JROTC	3.00	3.00	3.00	3.00	3.00	-
Career Technology	3.30	3.30	3.30	3.80	4.80	1.00
Instr Tech Media Services	3.00	3.00	3.00	3.00	3.00	-
Teaching Museums	3.00	3.00	3.00	3.00	3.00	-
Virtual Learning	2.00	2.00	2.00	2.00	3.00	1.00
Office of Curriculum	18.00	18.00	18.00	20.00	22.00	2.00
Dept. of Specials	7.00	7.00	7.00	-	-	-

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.

Position by Administrative Unit						
Description	FY 2022 Budgeted	FY 2023 Budgeted	FY 2024 Budgeted	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)
TMS/TMN Cust Support	2.00	2.00	2.00	2.00	2.00	-
Applied Learning & Design	-	-	-	4.00	4.00	-
Accelerated & Extended Programs	-	-	-	3.00	3.00	-
Asst. Supt. Supp Services	9.00	9.70	9.70	9.70	9.70	-
Student Discipline	6.00	6.00	6.00	7.00	7.00	-
Guidance/Counseling	2.00	2.00	2.00	2.00	2.00	-
504	1.05	1.05	1.05	1.05	1.05	-
ESL	1.40	1.80	1.80	2.80	2.80	-
Homeless	0.60	0.60	0.60	0.60	0.60	-
Pre-K Support	2.00	2.00	2.00	2.00	2.00	-
Office of Student Support	3.00	3.00	3.00	4.00	4.00	-
Psychology & Social Work	5.00	5.00	6.00	5.00	5.00	-
Instru Exceptional Children	15.00	15.00	15.00	16.00	16.00	-
Sub-Total	116.35	117.45	114.45	121.95	118.95	(3.00)
FINANCIAL SERVICES						
Financial Services	5.00	5.00	4.00	4.00	4.00	-
Budget Services	6.25	6.25	6.25	9.25	9.25	-
Accounting Services	18.90	18.90	17.50	17.50	17.50	-
Payroll & Ins. Services	17.00	18.00	18.00	17.00	17.00	-
Contracting/Purch.	9.75	9.75	9.75	9.75	9.75	-
Risk Management	4.00	5.00	7.00	7.00	7.00	-
Grants	4.50	4.50	4.50	2.50	2.50	-
Pension (FCSS)	-	-	0.80	1.80	0.80	(1.00)
Sub-Total	65.40	67.40	67.80	68.80	67.80	(1.00)
INFORMATION TECHNOLOGY						
Information Tech	3.00	4.00	4.50	4.00	4.00	-
Data Management	3.00	3.00	3.00	3.00	3.00	-
Fte/Stud. Acct Info	15.00	15.00	15.00	14.00	14.00	-
Record Mgt-Archiving	6.00	6.00	6.00	6.00	6.00	-
Infrastr & Oper	29.00	29.00	29.00	22.00	21.00	(1.00)
SAP Project Mgmt	10.00	9.00	9.00	6.00	6.00	-
School Tech Supp	102.00	103.00	103.00	111.00	112.00	1.00
Information Tech	2.30	2.30	2.30	3.30	3.30	-
Accountability	8.00	9.00	9.00	8.00	8.00	-
IT- Program Mgmt	0.20	0.20	0.20	3.70	3.70	-
Sub-Total	178.50	180.50	181.00	181.00	181.00	-

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.

Position by Administrative Unit						
Description	FY 2022 Budgeted	FY 2023 Budgeted	FY 2024 Budgeted	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)
OPERATIONS						
Operations	4.00	4.00	4.00	4.00	4.00	-
Plant/Facility Services	2.00	2.00	2.00	2.00	2.00	-
Custodial Services	19.00	22.00	22.00	22.00	22.00	-
Transportation	999.00	989.00	989.00	1,035.00	1,030.00	(5.00)
Warehouse Operations	25.50	25.50	26.50	26.50	26.50	-
Printing Services	6.00	6.00	6.00	6.00	6.00	-
Maintenance	145.00	115.00	119.00	149.00	149.00	-
Portables	2.00	2.00	3.00	3.00	3.00	-
Building Manager	9.00	9.00	9.00	9.00	9.00	-
Property Control	3.00	3.00	5.00	5.00	5.00	-
Operational Planning	5.00	5.00	5.00	6.00	6.00	-
Capital Improvement	4.20	5.20	6.20	6.20	6.20	-
Trans - Cust Support	3.00	4.00	4.00	4.00	4.00	-
Support - Utilities	4.00	34.00	34.00	1.00	1.00	-
Facilities Services	-	-	-	3.00	3.00	-
Sub-Total	1,230.70	1,225.70	1,234.70	1,281.70	1,276.70	(5.00)
HUMAN RESOURCES						
Human Resources	13.00	15.00	15.00	15.00	15.00	-
Staffing	32.00	35.00	35.00	35.00	35.00	-
Management & Organization	3.00	4.00	3.00	3.00	3.00	-
Learning & Dev-Local	6.60	6.50	7.18	8.18	8.18	-
Sub-Total	54.60	60.50	60.18	61.18	61.18	-
CENTRAL OFFICE TOTAL	1,749.54	1,774.54	1,781.12	1,843.62	1,833.13	(10.49)

SCHOOLS**ELEMENTARY SCHOOLS**

Abbotts Hill ES	60.50	60.40	62.90	61.10	59.00	(2.10)
Alpharetta ES	73.95	74.65	63.60	63.20	69.75	6.55
Barnwell ES	66.50	67.25	69.45	67.55	68.80	1.25
Bethune ES	55.60	55.30	56.00	67.10	61.40	(5.70)
Brookview ES	49.40	50.00	51.30	50.30	49.30	(1.00)
Campbell ES	80.50	77.55	76.40	86.70	90.90	4.20
Cogburn Woods ES	72.60	71.00	83.40	84.00	82.00	(2.00)
College Park ES	66.70	61.60	73.80	74.00	72.80	(1.20)
Conley Hills ES	60.95	54.85	56.95	57.45	-	(57.45)
Crabapple Crossing ES	63.50	61.40	61.90	62.80	61.50	(1.30)

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.

Position by Administrative Unit						
Description	FY 2022 Budgeted	FY 2023 Budgeted	FY 2024 Budgeted	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)
Creek View ES	84.00	88.10	85.10	83.30	73.90	(9.40)
Dolvin ES	67.80	68.40	67.50	65.60	62.80	(2.80)
Dunwoody Springs ES	67.15	64.90	69.30	69.75	76.40	6.65
Esther Jackson ES	77.40	74.95	72.75	75.30	72.95	(2.35)
Evoline C. West ES	74.20	76.20	66.80	65.40	66.30	0.90
Findley Oaks ES	62.10	68.20	69.15	71.50	73.35	1.85
Gullatt ES	71.60	73.90	79.30	85.05	84.60	(0.45)
Hapeville ES	69.35	67.65	68.45	68.60	74.00	5.40
Heards Ferry ES	81.50	81.85	81.45	83.20	89.10	5.90
Hembree Springs ES	69.00	68.30	69.00	70.00	68.90	(1.10)
Heritage ES	59.80	59.85	56.90	68.30	75.70	7.40
High Point ES	72.60	72.40	69.90	73.30	71.60	(1.70)
Hillside ES	70.75	70.60	68.80	68.50	67.35	(1.15)
Hamilton E Holmes ES	66.25	60.50	61.50	60.50	77.10	16.60
Lake Windward ES	89.40	89.40	77.50	78.90	80.75	1.85
Liberty Point ES	81.75	75.05	79.30	70.30	71.25	0.95
Love T. Nolan ES	69.40	69.50	68.45	75.90	85.55	9.65
Manning Oaks ES	82.10	78.10	76.70	77.80	77.30	(0.50)
Medlock Bridge ES	74.60	74.35	75.50	79.10	82.45	3.35
Mimosa ES	87.80	80.00	75.60	78.30	81.30	3.00
Asa G. Hilliard ES	63.05	58.60	57.80	62.25	61.35	(0.90)
Mountain Park ES	88.90	85.50	81.40	78.10	73.55	(4.55)
New Prospect ES	67.60	64.80	70.60	72.80	74.10	1.30
Northwood ES	72.78	72.25	69.30	68.55	69.65	1.10
Ocee ES	73.70	68.10	77.90	78.40	76.90	(1.50)
Palmetto ES	54.70	56.10	63.45	61.80	66.55	4.75
Parklane ES	46.10	45.10	47.50	60.60	-	(60.60)
Randolph ES	53.50	51.80	53.30	55.80	53.60	(2.20)
Renaissance ES	69.10	65.90	71.30	80.25	87.10	6.85
River Eves ES	59.40	61.40	60.40	56.20	57.00	0.80
Roswell North ES	85.30	84.10	84.10	88.05	90.10	2.05
S.L. Lewis ES	67.45	59.95	62.10	-	-	-
Seaborn Lee ES	49.80	51.50	52.50	50.50	49.00	(1.50)
Shakerag ES	63.30	65.40	65.80	63.60	59.80	(3.80)
Spalding Drive Ch. ES	46.70	47.65	49.50	50.80	-	(50.80)
State Bridge ES	61.40	61.40	60.00	61.80	60.30	(1.50)
Stonewall Tell ES	69.70	65.70	60.90	64.40	69.50	5.10
Summit Hill ES	67.35	71.20	69.80	72.30	70.10	(2.20)
Sweet Apple ES	80.90	83.40	84.10	95.30	96.25	0.95

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.

Position by Administrative Unit						
Description	FY 2022 Budgeted	FY 2023 Budgeted	FY 2024 Budgeted	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)
Wilson Creek ES	74.30	76.40	81.20	83.20	82.60	(0.60)
Woodland Charter ES	96.90	101.30	99.35	93.20	91.50	(1.70)
Oakley ES	66.70	69.20	72.10	78.65	77.80	(0.85)
Lake Forest ES	86.75	82.40	79.50	71.80	86.10	14.30
Ison Springs ES	70.60	62.10	61.55	61.60	75.90	14.30
Birmingham Falls ES	76.75	75.15	74.85	72.55	75.15	2.60
Feldwood ES	66.10	67.30	66.90	74.20	75.70	1.50
Cliftondale ES	69.00	70.40	75.30	68.00	77.30	9.30
Wolf Creek ES	88.10	86.90	75.60	76.25	75.90	(0.35)
Vickery Mill ES	60.40	62.15	73.50	75.10	77.30	2.20
Briar Hills ES	-	-	-	-	77.55	77.55
K-2 Virtual	-	0.20	-	-	-	-
ES Holding	18.19	9.40	8.40	11.50	8.40	(3.10)
Elementary Schools Sub-Total	4,143.27	4,078.95	4,104.65	4,130.35	4,124.15	(6.20)
MIDDLE SCHOOLS						
Autrey Mill MS	114.40	120.30	119.30	121.90	120.20	(1.70)
Bear Creek MS	106.50	101.30	90.70	88.00	96.50	8.50
Camp Creek MS	70.90	75.00	81.80	85.25	84.55	(0.70)
Crabapple MS	86.90	89.90	98.10	97.90	103.20	5.30
Elkins Pointe MS	107.00	102.45	100.25	99.05	102.10	3.05
Haynes Bridge MS	81.90	81.60	81.75	86.15	90.90	4.75
Holcomb Bridge MS	80.40	80.80	79.10	81.80	82.00	0.20
Hopewell MS	126.50	122.80	119.25	128.45	128.40	(0.05)
Mcnair MS	93.30	93.00	94.60	94.50	104.40	9.90
Northwestern MS	111.45	112.40	115.00	117.00	118.90	1.90
Paul D. West MS	90.00	93.65	93.60	94.90	105.75	10.85
Ridgeview MS	110.50	109.40	103.50	100.70	105.40	4.70
River Trail MS	108.30	108.40	108.60	109.30	109.60	0.30
Sandtown MS	93.60	100.60	94.70	89.40	97.80	8.40
Sandy Springs MS	95.80	96.85	92.80	92.55	91.30	(1.25)
Taylor Road MS	117.30	122.40	122.15	122.20	121.10	(1.10)
Webb Bridge MS	113.00	113.20	118.20	120.20	119.90	(0.30)
Woodland MS	79.80	81.90	97.00	86.90	90.50	3.60
Renaissance MS	101.40	103.80	94.70	92.80	96.60	3.80
MS Holding	12.90	7.00	9.90	-	1.20	1.20
Middle Schools Sub-Total	1,901.85	1,916.75	1,915.00	1,908.95	1,970.30	61.35

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.

Position by Administrative Unit						
Description	FY 2022 Budgeted	FY 2023 Budgeted	FY 2024 Budgeted	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)
HIGH SCHOOLS						
Alpharetta HS	186.15	186.40	182.50	176.70	176.50	(0.20)
Banneker HS	163.40	166.55	176.30	180.80	174.70	(6.10)
Centennial HS	183.00	186.60	187.20	177.95	181.70	3.75
Chattahoochee HS	161.60	163.10	161.20	160.10	156.30	(3.80)
Creekside HS	160.20	160.75	158.65	166.50	173.55	7.05
Milton HS	171.20	170.75	164.75	166.35	168.45	2.10
North Springs HS	135.40	135.30	137.80	138.40	140.25	1.85
Northview HS	146.75	144.30	141.00	141.30	144.20	2.90
Riverwood HS	154.50	161.00	160.55	162.65	168.25	5.60
Roswell HS	184.10	187.90	184.10	186.20	190.10	3.90
Tri-Cities HS	157.95	155.80	173.60	176.75	186.45	9.70
Westlake HS	184.50	196.60	173.90	167.40	166.50	(0.90)
Johns Creek HS	163.90	157.35	154.40	151.20	152.90	1.70
Langston Hughes HS	188.15	183.55	168.20	177.20	190.80	13.60
Flat Shoals	254.96	259.56	355.56	355.56	337.70	(17.86)
Cambridge HS	156.30	151.40	148.20	150.40	150.70	0.30
College And Career Academy	14.00	14.00	14.00	14.00	15.00	1.00
Innovation Academy	78.50	95.20	112.70	119.20	116.60	(2.60)
Global Impact Academy	45.00	52.20	59.70	63.00	62.10	(0.90)
Promise Career Institute	-	-	2.00	50.50	54.90	4.40
FA Virtual Excellence	85.00	62.00	60.90	45.40	39.90	(5.50)
HS Holding	19.95	22.00	13.20	21.80	20.00	(1.80)
High Schools Sub-Total	2,994.51	3,012.31	3,090.41	3,149.36	3,167.55	18.19
OPEN CAMPUS						
Independence HS	24.80	25.80	25.80	26.10	26.60	0.50
McClarín HS	23.20	-	-	-	-	-
Open Campus Sub-Total	48.00	25.80	25.80	26.10	26.60	0.50
CHARTER SCHOOLS						
Amana Academy Ch. ES/MS	85.38	85.38	85.18	82.18	81.68	(0.50)
Kipp Charter ES/MS	45.13	43.93	48.10	50.10	49.10	(1.00)
Hapeville Charter MS	51.69	-	-	-	-	-
Main Street Charter ES/MS	79.42	81.52	81.52	83.52	82.82	(0.70)
Hapeville Charter Career Acad.	61.32	61.42	64.52	64.12	58.92	(5.20)
Chattahoochee Hills Ch. ES/MS	60.45	65.95	68.15	68.65	67.08	(1.57)
Rise Grammar	47.10	42.97	-	-	-	-

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.

Position by Administrative Unit						
Description	FY 2022 Budgeted	FY 2023 Budgeted	FY 2024 Budgeted	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)
Rise Prep School	43.61	45.38	-	-	-	-
Fulton Acad. of Sci. & Tech.	71.42	69.32	62.12	72.32	74.32	2.00
Charter Schools Sub-Total	545.52	495.87	409.59	420.89	413.92	(6.97)
SCHOOL TOTAL	9,633.15	9,529.68	9,545.45	9,635.65	9,702.52	66.87
TOTAL DISTRICT FTE	11,382.69	11,304.22	11,326.57	11,479.27	11,535.65	56.38

POSITIONS BY ADMINISTRATIVE UNIT (ALL FUNDS)

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.

Position by Administrative Unit						
Description	FY 2022 Budgeted	FY 2023 Budgeted	FY 2024 Budgeted	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)
CENTRAL OFFICE						
GENERAL SERVICES ADMINISTRATION						
Board	7.00	7.00	7.00	7.00	7.00	-
Superintendent	7.49	7.49	8.49	8.49	7.00	(1.49)
Internal Audit	8.00	7.00	7.00	7.00	7.00	-
Program Evaluation	3.00	3.00	3.00	3.00	3.00	-
Charter Schools	2.00	2.00	2.00	2.00	2.00	-
School Flexibility & Governance	6.00	6.00	3.00	3.00	3.00	-
Strategy Management	2.00	2.00	5.00	5.00	5.00	-
Safety & Security	6.50	27.50	24.50	24.50	24.50	-
Campus Police	47.00	35.00	34.00	38.00	38.00	-
Personnel Investigation	3.00	7.00	7.00	7.00	7.00	-
Zone 1	-	7.00	1.50	1.50	1.50	-
Zone 2	-	-	1.50	1.50	1.50	-
Zone 3	-	-	2.00	2.00	2.00	-
Zone 4	-	-	1.50	1.50	1.50	-
Zone 5	-	-	1.50	1.50	1.50	-
Zone 6	-	-	1.50	1.50	1.50	-
Zone 7	-	-	1.50	1.50	1.50	-
Sub-Total	91.99	110.99	111.99	115.99	114.50	(1.49)
COMMUNICATIONS						
Communications	12.00	12.00	12.00	12.00	10.00	(2.00)
Brdcst & Video Tech	1.00	1.00	1.00	1.00	3.00	2.00
Sub-Total	13.00	13.00	13.00	13.00	13.00	-
ACADEMICS						
Student Health Services	6.49	6.00	6.00	5.00	5.00	-
Athletics	1.00	1.00	1.00	2.00	2.00	-
Academics	13.00	13.00	9.00	7.00	4.00	(3.00)
Assessment	9.00	9.00	9.00	9.00	10.00	1.00
Learning & Teaching	14.00	14.00	14.00	9.00	4.00	(5.00)
JROTC	3.00	3.00	3.00	3.00	3.00	-
Career Technology	5.00	5.00	4.00	6.00	6.30	0.30
Instr Tech Media Services	3.00	3.00	3.00	3.00	3.00	-
Teaching Museums	3.00	3.00	3.00	3.00	3.00	-
Virtual Learning	3.00	3.00	3.00	2.00	3.00	1.00
Office of Curriculum	18.00	19.00	19.00	21.00	22.00	1.00
Dept. of Specials	7.00	7.00	7.00	-	-	-

POSITIONS BY ADMINISTRATIVE UNIT (ALL FUNDS)

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.

Position by Administrative Unit						
Description	FY 2022 Budgeted	FY 2023 Budgeted	FY 2024 Budgeted	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)
TMS/TMN Cust Support	2.00	2.00	2.00	2.00	2.00	-
Applied Learning & Design	-	-	-	4.00	4.00	-
Accelerated & Extended Programs	-	-	-	3.00	3.00	-
Asst. Supt. Supp Services	9.00	9.70	9.70	9.70	9.70	-
Student Discipline	7.00	12.00	11.00	11.00	11.00	-
Guidance/Counseling	2.00	2.00	2.00	2.00	2.00	-
504	1.05	1.05	1.05	1.05	1.05	-
ESL	5.40	5.40	5.40	6.40	6.40	-
Title I/NCBL/Compl.	28.35	30.25	30.25	30.25	30.25	-
Homeless	0.60	0.60	0.60	0.60	0.60	-
Pre-K Support	6.00	6.00	6.00	7.00	7.00	-
Intervention Service	1.00	1.00	1.00	1.00	1.00	-
Office of Student Support	3.00	6.00	10.00	8.00	8.00	-
Psychology & Social Work	5.00	5.00	6.00	5.00	5.00	-
Instru Exceptional Children	23.00	25.00	29.00	30.00	30.00	-
Sub-Total	178.89	192.00	195.00	191.00	186.30	(4.70)
FINANCIAL SERVICES						
Financial Services	9.00	9.00	8.00	4.00	4.00	-
Budget Services	6.25	6.25	6.25	9.25	9.25	-
Accounting Services	18.90	18.90	17.50	17.50	17.50	-
Payroll & Ins. Services	17.00	18.00	18.00	17.00	17.00	-
Contracting/Purch.	9.75	9.75	9.75	9.75	9.75	-
Risk Management	4.00	5.00	7.00	7.00	7.00	-
Grants	4.50	4.50	4.50	2.50	2.50	-
Pension (FCSS)	4.60	5.60	6.00	7.00	7.00	-
Sub-Total	74.00	77.00	77.00	74.00	74.00	-
INFORMATION TECHNOLOGY						
Information Tech	3.00	4.00	4.50	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	14.00	14.00	-
Record Mgt-Archiving	6.00	6.00	6.00	6.00	6.00	-
Infrastr & Oper	30.00	30.00	30.00	22.00	21.00	(1.00)
SAP Project Mgmt	10.00	10.00	10.00	6.00	6.00	-
School Tech Supp	102.00	103.00	103.00	111.00	112.00	1.00
Information Tech	2.30	2.30	2.30	3.30	3.30	-
Accountability	8.00	9.00	9.00	8.00	8.00	-
IT- Program Mgmt	0.20	0.20	0.20	3.70	3.70	-
Sub-Total	179.50	182.50	183.00	181.00	181.00	-

POSITIONS BY ADMINISTRATIVE UNIT (ALL FUNDS)

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.

Position by Administrative Unit						
Description	FY 2022 Budgeted	FY 2023 Budgeted	FY 2024 Budgeted	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)
OPERATIONS						
Operations	4.00	4.00	4.00	4.00	4.00	-
Plant/Facility Services	2.00	2.00	2.00	2.00	2.00	-
Custodial Services	19.00	22.00	22.00	22.00	22.00	-
Building Program	28.80	35.80	35.30	35.30	35.30	-
Transportation	999.00	989.00	989.00	1,035.00	1,030.00	(5.00)
Warehouse Operations	25.50	25.50	26.50	26.50	26.50	-
Printing Services	6.00	6.00	6.00	6.00	6.00	-
Maintenance	145.00	115.00	119.00	149.00	149.00	-
Portables	2.00	2.00	3.00	3.00	3.00	-
Building Manager	9.00	9.00	9.00	9.00	9.00	-
Property Control	3.00	3.00	5.00	5.00	5.00	-
Operational Planning	5.00	5.00	5.00	6.00	6.00	-
Capital Improvement	4.20	5.20	6.20	6.20	6.20	-
Trans - Cust Support	3.00	4.00	4.00	4.00	4.00	-
Support - Utilities	4.00	34.00	34.00	1.00	1.00	-
Facilities Services	-	-	-	3.00	3.00	-
Sub-Total	1,259.50	1,261.50	1,270.00	1,317.00	1,312.00	(5.00)
SCHOOL NUTRTION						
SNP - Central Support	29.00	29.00	33.00	33.00	33.00	-
SNP - F&R Districtwide	39.75	33.75	39.00	39.00	39.00	-
School Nutrition Sub-Total	68.75	62.75	72.00	72.00	72.00	-
HUMAN RESOURCES						
Human Resources	13.00	15.00	15.00	15.00	15.00	-
Staffing	32.00	35.00	35.00	35.00	35.00	-
Management & Organization	9.00	10.00	9.00	7.00	7.00	-
Learning & Dev-Local	11.00	11.50	11.50	13.00	13.00	-
Sub-Total	65.00	71.50	70.50	70.00	70.00	-
CENTRAL OFFICE TOTAL	1,930.63	1,971.24	1,992.49	2,033.99	2,022.80	(11.19)

POSITIONS BY ADMINISTRATIVE UNIT (ALL FUNDS)

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.

Position by Administrative Unit						
Description	FY 2022 Budgeted	FY 2023 Budgeted	FY 2024 Budgeted	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)
SCHOOLS						
ELEMENTARY SCHOOLS						
Abbotts Hill ES	65.94	67.59	70.46	68.04	63.94	(4.10)
Alpharetta ES	89.20	93.59	82.73	79.33	76.81	(2.51)
Barnwell ES	74.88	78.75	82.20	78.30	76.49	(1.81)
Bethune ES	65.66	68.19	68.50	78.66	71.65	(7.01)
Brookview ES	58.46	60.63	61.49	60.26	57.43	(2.84)
Campbell ES	92.00	90.61	91.15	101.39	99.71	(1.67)
Cogburn Woods ES	75.72	77.94	89.15	89.75	87.75	(2.00)
College Park ES	80.33	77.41	90.29	87.69	83.80	(3.89)
Conley Hills ES	73.11	69.25	70.01	68.89	-	(68.89)
Crabapple Crossing E	66.19	66.96	66.84	67.80	66.50	(1.30)
Creek View ES	87.44	94.29	92.85	88.74	78.59	(10.15)
Dolvin ES	74.24	75.84	74.94	71.41	67.93	(3.49)
Dunwoody Springs ES	78.59	78.46	82.80	81.25	84.84	3.59
Esther Jackson ES	92.24	90.01	89.38	89.24	84.83	(4.41)
Evoline C. West ES	83.45	87.26	78.80	76.71	76.86	0.15
Findley Oaks ES	72.10	81.89	82.90	83.25	82.66	(0.59)
Gullatt ES	83.23	87.65	92.80	98.61	94.48	(4.14)
Hapeville ES	83.41	83.84	83.14	82.23	85.56	3.34
Heards Ferry ES	91.19	92.66	91.89	91.64	96.73	5.09
Hembree Springs ES	79.38	80.80	79.88	79.50	77.71	(1.79)
Heritage ES	70.55	72.91	70.21	81.74	85.51	3.77
High Point ES	83.26	84.59	83.03	82.86	81.16	(1.70)
Hillside ES	81.44	83.79	83.86	79.88	76.48	(3.40)
Hamilton E Holmes ES	75.38	71.75	74.31	70.75	87.35	16.60
Lake Windward ES	101.21	102.78	91.00	88.03	85.88	(2.15)
Liberty Point ES	96.00	91.24	96.74	83.43	82.75	(0.68)
Love T. Nolan ES	83.09	84.00	85.01	93.03	95.05	2.03
Manning Oaks ES	89.04	86.23	85.01	86.68	85.55	(1.13)
Medlock Bridge ES	84.44	86.29	88.25	89.16	89.51	0.35
Mimosa ES	100.49	94.50	90.60	93.18	91.36	(1.81)
Asa G. Hilliard ES	78.11	76.04	75.61	78.31	72.29	(6.03)
Mountain Park ES	93.53	94.00	89.09	82.79	79.24	(3.55)
New Prospect ES	73.32	73.61	81.04	80.24	79.48	(0.76)
Northwood ES	77.59	79.19	77.11	76.18	74.65	(1.52)
Ocee ES	79.64	73.10	84.71	84.28	80.78	(3.50)
Palmetto ES	63.64	66.60	74.08	71.05	75.36	4.31
Parklane ES	56.91	58.26	60.19	70.60	-	(70.60)

POSITIONS BY ADMINISTRATIVE UNIT (ALL FUNDS)

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.

Position by Administrative Unit						
Description	FY 2022 Budgeted	FY 2023 Budgeted	FY 2024 Budgeted	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)
Randolph ES	62.13	62.05	64.99	64.68	62.04	(2.64)
Renaissance ES	77.66	76.09	83.30	92.06	97.79	5.72
River Eves ES	63.06	66.59	65.71	61.51	62.19	0.67
Roswell North ES	92.80	94.48	94.73	98.74	98.66	(0.08)
S.L. Lewis ES	81.73	75.39	78.41	-	-	-
Seaborn Lee ES	56.24	59.88	62.19	58.46	57.06	(1.40)
Shakerag ES	68.11	72.90	73.61	70.10	64.99	(5.11)
Spalding Drive Ch. ES	56.33	59.21	61.88	61.18	-	(61.18)
State Bridge ES	69.37	70.90	69.81	69.61	69.36	(0.25)
Stonewall Tell ES	79.14	77.20	72.59	75.09	78.69	3.60
Summit Hill ES	73.57	79.58	78.99	79.36	76.54	(2.83)
Sweet Apple ES	90.03	93.90	94.79	106.93	104.31	(2.61)
Wilson Creek ES	78.89	82.96	87.76	86.95	86.98	0.02
Woodland Charter ES	108.28	112.74	112.16	103.95	102.25	(1.70)
Oakley ES	75.42	80.45	81.73	88.28	88.36	0.09
Lake Forest ES	99.28	98.09	95.63	86.43	97.16	10.74
Ison Springs ES	80.04	72.35	72.18	70.48	86.53	16.05
Birmingham Falls ES	80.31	81.09	80.98	76.68	78.28	1.60
Feldwood ES	78.48	82.64	80.90	89.58	85.45	(4.13)
Cliftondale ES	78.88	82.15	87.24	78.63	86.05	7.43
Wolf Creek ES	102.13	102.28	91.73	92.25	87.15	(5.10)
Vickery Mill ES	73.34	77.65	89.31	85.29	85.24	(0.05)
Briar Hills ES	-	-	-	-	91.05	91.05
K-2 Virtual	-	0.20	1.00	-	-	-
ES Holding	34.19	19.40	11.40	14.50	13.40	(1.10)
Elementary Schools Sub-Total	4,713.73	4,762.62	4,805.01	4,725.53	4,596.15	(129.38)

MIDDLE SCHOOLS

Autrey Mill MS	118.99	125.93	125.43	129.03	125.89	(3.14)
Bear Creek MS	115.81	111.74	100.95	98.63	106.13	7.50
Camp Creek MS	84.34	89.06	94.43	99.94	91.43	(8.51)
Crabapple MS	91.59	93.40	101.79	102.71	107.39	4.68
Elkins Pointe MS	116.19	111.89	109.25	105.18	107.10	1.93
Haynes Bridge MS	89.37	90.23	89.63	98.09	96.34	(1.75)
Holcomb Bridge MS	87.78	89.24	87.29	90.24	87.31	(2.93)
Hopewell MS	135.88	127.68	125.00	138.95	134.03	(4.92)
Mcnair MS	109.05	107.63	108.91	110.06	113.46	3.40
Northwestern MS	116.83	117.59	121.25	124.06	123.21	(0.85)
Paul D. West MS	103.79	105.28	105.91	107.40	115.19	7.79
Ridgeview MS	116.00	115.46	110.69	106.14	112.34	6.20

POSITIONS BY ADMINISTRATIVE UNIT (ALL FUNDS)

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.

Position by Administrative Unit						
Description	FY 2022 Budgeted	FY 2023 Budgeted	FY 2024 Budgeted	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)
River Trail MS	115.36	115.78	115.35	116.05	116.23	0.17
Sandtown MS	105.41	111.16	105.83	100.90	105.30	4.40
Sandy Springs MS	104.46	104.16	99.11	98.11	98.18	0.06
Taylor Road MS	124.18	130.46	131.46	130.95	126.79	(4.16)
Webb Bridge MS	117.06	117.20	122.01	124.64	124.34	(0.30)
Woodland MS	86.99	90.21	105.75	96.46	97.88	1.41
Renaissance MS	107.78	109.49	102.58	99.93	103.35	3.43
MS Holding	12.90	7.00	9.90	-	1.20	1.20
Middle Schools Sub-Total	2,059.74	2,070.57	2,072.50	2,077.45	2,093.05	15.60
HIGH SCHOOLS						
Alpharetta HS	199.06	198.53	194.75	189.95	185.38	(4.57)
Banneker HS	184.81	191.86	199.18	203.43	187.33	(16.10)
Centennial HS	199.63	204.79	203.01	195.14	190.45	(4.69)
Chattahoochee HS	171.57	173.29	171.33	167.79	164.99	(2.80)
Creekside HS	178.83	183.50	181.28	185.63	187.05	1.43
Milton HS	185.14	183.50	176.81	179.60	178.20	(1.40)
North Springs HS	145.03	146.49	149.11	147.09	146.94	(0.15)
Northview HS	154.38	152.68	150.81	150.61	151.51	0.90
Riverwood HS	167.19	175.63	173.43	178.15	178.88	0.72
Roswell HS	194.73	200.03	197.23	196.39	201.54	5.15
Tri-Cities HS	172.39	175.11	193.66	192.81	199.14	6.32
Westlake HS	196.16	213.54	189.21	177.90	173.31	(4.59)
Johns Creek HS	176.16	168.29	169.28	164.83	165.03	0.20
Langston Hughes HS	208.09	204.86	192.33	194.64	204.93	10.29
Flat Shoals	299.10	303.20	402.20	404.20	377.20	(27.00)
Cambridge HS	164.80	160.53	155.64	157.96	157.26	(0.70)
College And Career Academy	14.00	14.00	14.00	14.00	15.00	1.00
Innovation Academy	83.69	102.76	121.20	127.64	124.48	(3.16)
Global Impact Academy	50.19	57.70	65.51	67.63	66.23	(1.40)
Promise Career Institute	-	-	2.00	53.31	58.59	5.28
FA Virtual Excellence	85.00	64.00	62.90	47.40	39.90	(7.50)
HS Holding	20.95	22.00	22.20	29.80	26.00	(3.80)
High Schools Sub-Total	3,250.84	3,296.26	3,387.05	3,425.88	3,379.30	(46.58)
OPEN CAMPUS						
Independence HS	25.30	26.80	26.30	27.00	26.60	(0.40)
McClarín HS	23.95	-	-	-	-	-
Open Campus Sub-Total	49.25	26.80	26.30	27.00	26.60	(0.40)

POSITIONS BY ADMINISTRATIVE UNIT (ALL FUNDS)

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.

Position by Administrative Unit						
Description	FY 2022 Budgeted	FY 2023 Budgeted	FY 2024 Budgeted	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)
CHARTER SCHOOLS						
Amana Academy Ch. ES/MS	85.38	85.38	85.18	82.18	81.68	(0.50)
Kipp Charter ES/MS	45.13	43.93	48.10	50.10	49.10	(1.00)
Hapeville Charter MS	51.69	-	-	-	-	-
Main Street Charter ES/MS	79.42	81.52	81.52	83.52	82.82	(0.70)
Hapeville Charter Career Acad.	61.32	61.42	64.52	64.12	58.92	(5.20)
Chattahoochee Hills Ch. ES/MS	60.45	65.95	68.15	68.65	67.08	(1.57)
Rise Grammar	47.10	42.97	-	-	-	-
Rise Prep School	43.61	45.38	-	-	-	-
Fulton Acad. of Sci. & Tech.	71.42	69.32	62.12	72.32	74.32	2.00
Charter Schools Sub-Total	545.52	495.87	409.59	420.89	413.92	(6.97)
SCHOOL TOTAL	10,619.08	10,652.11	10,700.45	10,676.74	10,509.02	(167.72)
TOTAL DISTRICT FTE	12,549.71	12,623.35	12,692.94	12,710.73	12,531.82	(178.91)

DEPARTMENT PROFILES

GENERAL SERVICES ADMINISTRATION

DESCRIPTION

The General Services Administrative division is comprised of several departments that includes Board Services, Superintendent's Office, Chief of Academics, Zones, Athletics, Internal Affairs, Program Evaluation, Charter Schools, School Flexibility & Governance, Strategy Management, Personnel Investigations, Student Health Services, Safety & Security and the FCS Police Department.

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.

SUPERINTENDENT'S OFFICE

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.

INTERNAL AFFAIRS

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.

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.

CAMPUS POLICE

Mission 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

	Budgeted FY2022	Budgeted FY2023	Budgeted FY2024	Projected FY2025	Proposed FY2026	Increase / (Decrease)
Position						
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	-
Chief Officer	-	-	1.00	1.00	-	(1.00)
Executive Director	4.00	4.00	3.00	4.00	4.00	-
Director	-	2.00	6.00	6.00	6.00	-
Zone Superintendent	-	7.00	7.00	7.00	7.00	-
Coordinator	6.00	6.00	3.00	3.00	3.00	-
Supervisory/Pgm Mgr	10.00	12.00	12.00	12.00	12.00	-
Auditor/Accountant	4.00	4.00	4.00	4.00	4.00	-
Analyst	0.50	0.50	0.50	0.50	0.50	-
Tech Support	7.00	7.00	8.00	9.00	9.00	-
School Police Officer - Captain	2.00	2.00	2.00	2.00	2.00	-
School Police Officer	26.00	26.00	26.00	30.00	30.00	-
Campus Security Assoc	12.00	21.00	16.00	16.00	16.00	-
Specialist	4.00	4.00	3.00	3.00	3.00	-
Executive Assistant	1.00	1.00	-	-	-	-
Prof Asst I-IV	6.49	5.49	10.49	10.49	10.00	(0.49)
Total FTE	90.99	109.99	109.99	115.99	114.50	(1.49)

DEPARTMENT PROFILES

GENERAL SERVICES ADMINISTRATION

FINANCIAL INFORMATION

	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026	Increase / (Decrease)
Expenditures						
Personnel Services	7,112,096	7,443,030	10,661,348	11,028,304	11,416,656	3.52%
Employee Benefits	2,254,843	2,358,456	3,271,716	3,869,435	4,597,045	18.80%
Professional & Technical Services	1,229,420	1,389,426	1,460,056	2,129,957	1,581,100	-25.77%
Payment to 3rd Parties	-	-	-	25,000	-	-100.00%
Utilities	142,433	125,941	166,286	135,467	144,500	6.67%
Other Purchased Services	-	1,948	1,712	8,366	5,140	-38.56%
Property Services	448,304	406,807	858,726	1,932,274	1,827,275	-5.43%
Equipment & Related	277,145	456,594	1,274,595	675,539	399,300	-40.89%
Field Trips & Travel	75,667	133,844	206,029	169,746	186,000	9.58%
Supplies & Materials	344,590	1,641,428	414,334	1,242,411	344,100	-72.30%
Other	305,398	280,077	463,863	411,969	412,600	0.15%
Total Expenditures	\$ 12,189,894	\$ 14,237,551	\$ 18,778,666	\$ 21,628,467	\$ 20,913,716	-3.30%
<i>% of General Fund</i>	<i>1.12%</i>	<i>1.22%</i>	<i>1.41%</i>	<i>1.48%</i>	<i>1.42%</i>	

BUDGET HIGHLIGHTS

Safety & Security
\$ (1,090,300)

Reallocation of several projects under the State of Georgia and Governor's Office School Security Grant resulting in the reduction of the Safety & Security's direct obligation while maintaining essential security initiatives.

Campus Police
\$ (494,400)

Reduction in new purchases of Machinery & Equipment and Computer Software

Program Evaluation
\$ (38,400)

Contracts with external providers for program evaluation services

Staffing
(1.49)

Superintendent: Minus 1.0 Chief of Staff and 0.49 Professional Assistant

ACADEMICS

DESCRIPTION

The Academics division is comprised of seven departments that includes Executive Administration, Office of Learning & Teaching Administration, Office of Curriculum, Office of Academic Programs, Office of Support Services, Office of Student Support, and Office of Services for Exceptional Children.

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

Position	Budgeted FY2022	Budgeted FY2023	Budgeted FY2024	Projected FY2025	Proposed FY2026	Increase / (Decrease)
Chief Officer	1.00	1.00	1.00	1.00	1.00	-
Prof Asst I-IV	22.00	19.70	15.70	15.70	15.70	-
Deputy Chief/Asst. Superintendent	3.00	3.00	3.00	3.00	3.00	-
Executive Director	4.00	4.00	4.00	4.00	4.00	-
Director	15.05	16.05	17.05	18.05	17.05	(1.00)
Coordinator	26.00	26.00	28.00	27.50	26.50	(1.00)
Supervisory/Pgm Mgr	28.00	28.80	26.25	32.25	32.25	-
Tech Support	2.00	2.00	2.00	2.00	1.00	(1.00)
Specialist	2.00	5.00	5.00	5.00	5.00	-
ROTC Instructor	2.00	2.00	2.00	2.00	2.00	-
General Education Teacher	2.40	2.00	2.00	2.00	2.00	-
Instructional Support Teacher (IST)	-	-	1.00	1.00	1.00	-
Custodian	2.00	2.00	2.00	2.00	2.00	-
Social Worker	2.60	2.60	2.60	2.60	2.60	-
School Police Officer	1.00	-	-	-	-	-
School Nurse	-	-	-	1.00	1.00	-
Psychologist	-	-	-	-	-	-
Audiologist	1.00	1.00	1.00	1.00	1.00	-
Financial Analyst	1.00	1.00	1.00	1.00	1.00	-
Total FTE	115.05	116.15	113.60	121.10	118.10	(3.00)

ACADEMICS

FINANCIAL INFORMATION

	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026	Increase / (Decrease)
Expenditures						
Personnel Services	12,762,638	14,573,013	14,810,075	25,781,195	26,237,260	1.77%
Employee Benefits	3,452,683	3,899,041	3,861,975	4,657,855	5,518,674	18.48%
Professional & Technical Services	4,870,085	3,316,265	5,311,026	8,167,888	8,570,162	4.93%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	158,571	151,400	155,261	194,365	192,370	-1.03%
Other Purchased Services	659,312	615,076	680,382	1,088,193	976,993	-10.22%
Property Services	382,657	725,720	780,501	1,217,363	970,595	-20.27%
Equipment & Related	6,148,918	8,175,268	7,010,418	6,080,987	7,607,254	25.10%
Field Trips & Travel	390,977	802,400	918,237	1,527,764	1,567,141	2.58%
Supplies & Materials	4,218,096	4,527,389	6,715,206	6,890,814	7,989,173	15.94%
Other	319,608	327,186	613,897	677,457	584,406	-13.74%
Textbooks	2,729,203	5,144,805	28,784,020	24,282,603	2,171,000	-91.06%
Total Expenditures	\$ 36,092,748	\$ 42,257,563	\$ 69,640,997	\$ 80,566,483	\$ 62,385,029	-22.57%
<i>% of General Fund</i>	<i>3.33%</i>	<i>3.63%</i>	<i>5.24%</i>	<i>5.50%</i>	<i>4.24%</i>	

BUDGET HIGHLIGHTS

Software Update \$ 2,462,841

i-Ready is no longer funded by ESSER funds and Interdependencies with CTAE due to program expansion, migration to cloud based services Follett, and media services to better track district expenditures for instructional software, and vendor price increases across a number of products.

Testing Materials \$ 294,239

Vendor cost increases in addition to new Language Arts standards, state-wide assessment, and district goals for increasing student participation in college readiness assessments (PSAT,SAT,ACT,AP, and IB exams).

Textbooks \$ (888,750)

Intentional rebuild of stock in current and prior fiscal year.

Staffing (3.00)

Academics: 1.0 Director delimited;1.0 Coordinator moved from Academics departments budget to College & Career Academy schools budget; 1.0 Technical Analyst moved from Academics division in Academics budget to the IT Division in the School Tech Support budget; *Learning & Teaching :* 1.0 Professional Assistant moved to Assessment; 1.0 Professional Assistant moved to Office of Curriculum, 1.0 Professional Assistant and 1.0 Director moved to Office of Curriculum, and 1.0 Specialist I moved to Career Technology budget.

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 Schools (FCS) Communications Department's mission 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

	Budgeted FY2022	Budgeted FY2023	Budgeted FY2024	Projected FY2025	Proposed FY2026	Increase / (Decrease)
Position						
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	4.00	4.00	4.00	4.00	4.00	-
Specialist	5.00	5.00	5.00	5.00	5.00	-
Total FTE	13.00	13.00	13.00	13.00	13.00	-

FINANCIAL INFORMATION

	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026	Increase / (Decrease)
Expenditures						
Personnel Services	925,236	1,068,930	1,167,989	1,217,334	1,275,036	4.74%
Employee Benefits	329,430	367,410	409,628	451,209	539,590	19.59%
Professional & Technical Services	132,242	240,152	369,776	486,115	425,168	-12.54%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	10,792	15,783	14,346	8,287	10,500	26.70%
Other Purchased Services	3,706	18,826	3,474	8,512	8,000	-6.02%
Property Services	2,691	38,696	19,426	53,465	31,000	-42.02%
Equipment & Related	29,673	24,961	28,578	49,709	31,500	-36.63%
Field Trips & Travel	1,058	4,641	5,674	10,216	4,000	-60.85%
Supplies & Materials	46,261	31,562	17,027	41,709	34,000	-18.48%
Other	2,122	10,740	7,100	2,855	3,000	5.08%
Total Expenditures	\$ 1,483,210	\$ 1,821,699	\$ 2,043,017	\$ 2,329,412	\$ 2,361,793	1.39%
<i>% of General Fund</i>	<i>0.14%</i>	<i>0.16%</i>	<i>0.15%</i>	<i>0.16%</i>	<i>0.16%</i>	

BUDGET HIGHLIGHTS

Communications \$ (29,990)

Reduction to Purchased Professional Services expenditures.

Broadcast & Video Technology \$ (9,993)

Reduction to registration fees, other purchased services, in-system travel, and communication expenditures.

Staffing -

Communications: 2.0 Videographers moved to the Broadcast & Video Technology budget; Broadcast & Video Technology: 2.0 Videographers moved from the Communications budget

FINANCIAL SERVICES

DESCRIPTION

The Financial Services division is responsible for efficient management and further development of financial resources. 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.

BUDGET SERVICES

Assist the school district in maintaining sound fiscal management to ensure the viability of Fulton County School System.

CONTRACTING

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

	Budgeted FY2022	Budgeted FY2023	Budgeted FY2024	Projected FY2025	Proposed FY2026	Increase / (Decrease)
Position						
Chief Officer	1.00	1.00	1.00	1.00	1.00	-
Prof Asst I-IV	12.00	12.00	8.00	8.00	8.00	-
Deputy Chief/Asst. Superintendent	1.00	1.00	1.00	1.00	1.00	-
Executive Director	5.80	4.80	5.00	5.00	5.00	-
Coordinator	7.50	9.50	11.50	11.50	11.50	-
Supervisory/Pgm Mgr	2.00	3.00	1.00	1.00	1.00	-
Director	1.00	1.00	2.20	2.20	2.20	-
Financial Analyst	10.00	10.00	9.00	11.00	11.00	-
Specialist	20.60	20.60	24.60	23.60	22.60	(1.00)
Auditor/Accountant	2.50	2.50	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 FTE	65.40	67.40	67.80	68.80	67.80	(1.00)

FINANCIAL SERVICES

FINANCIAL INFORMATION

	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026	Increase / (Decrease)
Expenditures						
Personnel Services	4,739,458	5,029,952	5,722,498	6,367,078	6,638,953	4.27%
Employee Benefits	7,272,602	6,001,831	7,719,875	8,589,357	5,148,014	-40.07%
Professional & Technical Services	485,985	747,671	804,508	1,300,101	808,900	-37.78%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	16,681	17,060	15,771	24,263	24,229	-0.14%
Other Purchased Services	2,676,970	3,603,901	4,177,645	4,432,371	3,764,060	-15.08%
Property Services	-	1,930	9,030	4,255	4,375	2.82%
Equipment & Related	172,202	147,686	233,849	187,750	217,550	15.87%
Field Trips & Travel	4,310	2,694	22,709	62,450	55,500	-11.13%
Supplies & Materials	87,774	41,130	37,281	55,168	52,202	-5.38%
Other	58,739	30,242	17,866	82,670	76,430	-7.55%
Total Expenditures	\$ 15,514,722	\$ 15,624,097	\$ 18,761,032	\$ 21,105,463	\$ 16,790,213	-20.45%
<i>% of General Fund</i>	<i>1.43%</i>	<i>1.34%</i>	<i>1.41%</i>	<i>1.44%</i>	<i>1.14%</i>	

BUDGET HIGHLIGHTS

Accounting Services \$ (30,350)

Floating Bookkeeper expenditures decreased due to the district no longer covering mileage for contracted employees and reduction in anticipated retirements/periods of leave as well as anticipated software costs.

Retirement Services \$ (12,000)

Administrative fees decreased due to termination of vendor services.

Risk Management \$ 507,000

Insurance premiums and Workers Compensation training platform for all employees to use in an effort to reduce Workers

Staffing (1.00)

Retirement Services: Minus 1.0 Specialist I

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.

PROFESSIONAL LEARNING AND LEADERSHIP DEVELOPMENT

Mission is to improve the overall capacity of all Fulton County employees.

STAFFING DETAIL

	Budgeted FY2022	Budgeted FY2023	Budgeted FY2024	Projected FY2025	Proposed FY2026	Increase / (Decrease)
Position						
Chief Officer	1.00	1.00	1.00	1.00	1.00	-
Prof Asst I-IV	18.00	20.00	18.00	18.00	18.00	-
Deputy Chief/Asst. Superintendent	-	1.00	1.00	1.00	1.00	-
Executive Director	2.00	3.00	3.00	3.00	3.00	-
Director	7.00	9.00	11.00	11.00	11.00	-
Coordinator	7.00	6.00	4.00	4.00	4.00	-
Supervisory/Pgm Mgr	6.60	7.50	8.50	9.50	9.50	-
Analyst	1.00	1.00	1.00	1.00	1.00	-
Specialist	12.00	12.00	12.68	12.68	12.68	-
Total FTE	54.60	60.50	60.18	61.18	61.18	-

FINANCIAL INFORMATION

	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026	Increase / (Decrease)
Expenditures						
Personnel Services	4,380,806	5,033,742	5,382,615	7,689,274	7,345,995	-4.46%
Employee Benefits	1,434,412	1,636,157	1,851,404	2,169,413	2,564,069	18.19%
Professional & Technical Services	573,371	515,359	1,061,333	2,321,364	1,812,754	-21.91%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	16,642	21,417	20,167	20,000	15,000	-25.00%
Other Purchased Services	186,313	94,198	236,778	228,366	351,798	54.05%
Property Services	7,450	264,790	225,719	523,700	524,000	0.06%
Equipment & Related	29,687	46,709	38,165	41,485	14,190	-65.79%
Field Trips & Travel	6,999	53,045	94,299	101,170	80,838	-20.10%
Supplies & Materials	197,685	179,303	274,828	281,931	130,341	-53.77%
Other	22,303	114,176	362,455	631,450	319,615	-49.38%
Textbooks	-	11,203	-	-	-	
Total Expenditures	\$ 6,855,670	\$ 7,970,099	\$ 9,547,764	\$ 14,008,154	\$ 13,158,601	-6.06%
<i>% of General Fund</i>	<i>0.63%</i>	<i>0.68%</i>	<i>0.72%</i>	<i>0.96%</i>	<i>0.89%</i>	

BUDGET HIGHLIGHTS

Recruitment, Retention, & Strategy \$ (692,000)

Teach for America fees and New Teacher support & development.

Staffing

No changes reflected for the Human Resources division.

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 comprised 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.

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.

RECORDS MANAGEMENT

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

	Budgeted FY2022	Budgeted FY2023	Budgeted FY2024	Projected FY2025	Proposed FY2026	Increase / (Decrease)
Position						
Chief Officer	1.00	1.00	1.00	1.00	1.00	-
Prof Asst I-IV	4.00	4.00	4.00	4.00	4.00	-
Deputy Chief/Asst.	-	1.00	1.00	1.00	1.00	-
Executive Director	2.20	2.20	2.20	2.20	1.20	(1.00)
Financial Analyst	-	-	-	-	-	-
Director	7.00	6.00	6.00	6.00	6.00	-
Coordinator	16.00	19.00	20.00	21.50	21.50	-
Analyst	6.00	7.00	7.00	6.00	6.00	-
Tech Support	45.30	44.30	44.30	44.30	45.30	1.00
Supervisory/Pgm Mgr	2.00	1.00	0.50	-	-	-
Specialist	6.00	6.00	6.00	6.00	6.00	-
Technology Specialst	89.00	89.00	89.00	89.00	89.00	-
Total FTE	178.50	180.50	181.00	181.00	181.00	(0.00)

INFORMATION TECHNOLOGY

FINANCIAL INFORMATION

	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026	Increase / (Decrease)
Expenditures						
Personnel Services	11,301,682	11,687,627	13,389,422	14,315,924	14,656,240	2.38%
Employee Benefits	3,986,219	3,968,748	4,653,358	5,680,828	6,754,474	18.90%
Professional & Technical Services	5,126,224	6,096,192	7,014,621	8,134,214	7,472,342	-8.14%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	294,719	248,448	180,475	550,205	671,140	21.98%
Other Purchased Services	-	-	2,600	5,900	-	-100.00%
Property Services	841,248	1,216,044	1,004,991	1,175,102	1,130,197	-3.82%
Equipment & Related	5,062,043	1,930,806	1,344,371	1,199,479	585,739	-51.17%
Field Trips & Travel	87,679	133,745	130,226	132,103	113,080	-14.40%
Supplies & Materials	71,108	72,673	55,169	103,672	63,250	-38.99%
Other	44,613	39,779	79,069	81,950	64,125	-21.75%
Total Expenditures	\$ 26,815,535	\$ 25,394,061	\$ 27,854,303	\$ 31,379,378	\$ 31,510,587	0.42%
<i>% of General Fund</i>	<i>2.47%</i>	<i>2.18%</i>	<i>2.10%</i>	<i>2.14%</i>	<i>2.14%</i>	

BUDGET HIGHLIGHTS

Enterprise Applications \$ (884,293)

Computer Software expenditures for Onbase Renewal, DocuSign, Nintex, and Qualtrics reduced.

Information Tech \$ 435,125

Multiple budget items centralized into the CIO from all IT unit budgets for process efficiency.

Data Management \$ 56,445

Professional Services and software needs

Staffing -

Infrastructure Management: Minus 1.0 Executive Director; *School Tech Support* : Add 1.0 Technical Analyst moved from Academics budget in the Academics division.

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.

FACILITIES SERVICES

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.

TRANSPORTATION

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

Position	Budgeted FY2022	Budgeted FY2023	Budgeted FY2024	Projected FY2025	Proposed FY2026	Increase / (Decrease)
Chief Officer	1.00	1.00	1.00	1.00	1.00	-
Prof Asst I-IV	23.00	23.00	23.00	21.00	21.00	-
Deputy Chief/Asst.	1.00	1.00	1.00	1.00	1.00	-
Coordinator	7.00	8.00	11.00	12.00	12.00	-
Executive Director	3.70	3.70	3.70	3.70	3.70	-
Maint Mech	138.00	138.00	138.00	138.00	138.00	-
Custodian	30.00	34.00	34.00	34.00	34.00	-
Specialist	8.00	9.00	13.00	15.00	15.00	-
Bus Driver	830.00	820.00	820.00	805.00	800.00	(5.00)
Transportation Assistant	75.00	75.00	75.00	133.00	133.00	-
Foreman - Transportation	34.00	34.00	35.00	42.00	42.00	-
Fleet Mechanic	25.00	25.00	25.00	28.00	28.00	-
Assistant Foreman	7.00	7.00	7.00	-	-	-
Director	3.00	3.00	4.00	4.00	4.00	-
Supervisory/Pgm Mgr	40.00	40.00	41.00	41.00	41.00	-
Analyst	1.00	-	-	-	-	-
Tech Support	3.00	3.00	3.00	3.00	3.00	-
Financial Analyst	1.00	1.00	-	-	-	-
Total FTE	1,230.70	1,225.70	1,234.70	1,281.70	1,276.70	(5.00)

OPERATIONS

FINANCIAL INFORMATION

	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026	Increase / (Decrease)
Expenditures						
Personnel Services	43,024,309	47,322,470	51,498,703	60,661,545	61,441,423	1.29%
Employee Benefits	12,139,115	11,787,754	13,554,076	22,040,878	29,128,043	32.15%
Professional & Technical Services	1,750,304	1,768,011	2,192,924	4,370,198	2,664,676	-39.03%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	7,906,549	8,199,201	8,645,189	25,418,614	28,145,829	10.73%
Other Purchased Services	49	155	10,596	5,300	21,000	296.23%
Property Services	10,206,253	16,524,494	20,387,677	32,878,848	20,672,076	-37.13%
Equipment & Related	521,959	607,781	2,258,581	1,026,185	1,012,800	-1.30%
Field Trips & Travel	25,870	61,861	69,202	159,741	142,600	-10.73%
Supplies & Materials	4,601,005	6,343,037	6,036,716	4,770,451	8,614,150	80.57%
Other	12,411	33,714	16,552	37,353	31,600	-15.40%
Total Expenditures	\$ 80,187,824	\$ 92,648,480	\$ 104,670,215	\$ 151,369,111	\$ 151,874,199	0.33%
<i>% of General Fund</i>	<i>7.39%</i>	<i>7.96%</i>	<i>7.88%</i>	<i>10.34%</i>	<i>10.33%</i>	

BUDGET HIGHLIGHTS

Facilities Services	\$	(1,192,250)
Cycle painting for schools and administrative buildings.		
Maintenance	\$	(1,564,100)
Repair and Maintenance services for HVAC contractors and parts.		
Environmental Services	\$	(368,000)
New grounds and walk off matting contracts less than expected and efficiencies in other areas.		
Facility Services-Utilities	\$	136,800
Increased electrical costs and consumption.		
Staffing		(5.00)
Transportation: Minus 5.0 Bus Driver positions		

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 FY26, 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 .69% of the general fund and will fund 21.55 positions across the district.

STAFFING DETAIL

	Budgeted FY2022	Budgeted FY2023	Budgeted FY2024	Projected FY2025	Proposed FY2026	Increase / (Decrease)
Position						
Coordinator	0.30	-	-	0.30	0.30	-
Supervisory/Pgm Mgr	1.00	1.30	0.85	0.55	0.55	-
Pre K Teacher	23.00	23.00	23.00	23.00	20.00	(3.00)
PreKindergarten Paraprofessional	5.00	5.00	5.00	5.00	-	(5.00)
CTAE Teacher - Young Farmers	0.70	0.70	0.70	0.70	0.70	-
Total Operations Budget	30.00	30.00	29.55	29.55	21.55	(8.00)

FINANCIAL INFORMATION

	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026	Increase / (Decrease)
Expenditures						
Personnel Services	3,108,067	3,043,218	12,045,608	4,431,940	2,912,345	-34.29%
Employee Benefits	810,914	837,714	1,074,273	908,833	1,115,675	22.76%
Professional & Technical Services	-	1,450	1,540,630	3,253,204	5,000,000	53.69%
Payment to 3rd Parties	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Other Purchased Services	76,264	87,989	87,300	1,008,020	530,424	-47.38%
Property Services	76,006	160,858	115,215	109,213	-	-100.00%
Equipment & Related	1,570,601	1,611,400	6,748,121	1,387,423	-	-100.00%
Field Trips & Travel	3,415	2,398	-	25,000	-	-100.00%
Supplies & Materials	79,164	89,750	161,524	576,136	-	-100.00%
Other	-	-	-	95,000	-	-100.00%
Textbooks	3,214	-	-	-	-	-
Total Expenditures	5,727,644	5,834,776	21,772,670	11,794,768	9,558,444	-18.96%
<i>% of General Fund</i>	<i>0.53%</i>	<i>0.50%</i>	<i>1.64%</i>	<i>0.81%</i>	<i>0.65%</i>	

DISTRICTWIDE

DESCRIPTION

The Districtwide accounts are managed by the Financial Services Department for expenses which do not fall within one department.

FINANCIAL INFORMATION

	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Proposed FY2026	Increase / (Decrease)
Expenditures						
Personnel Services	1,286,089	17,447	189,180	(13,180,820)	700,000	-105.31%
Employee Benefits	22,867,095	21,592,890	21,212,394	20,418,517	206,606	-98.99%
Professional & Technical Services	3,421,513	3,119,403	4,316,525	2,745,200	2,745,200	0.00%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	-	(1,166,363)	(1,198,656)	(800,000)	(800,000)	0.00%
Other Purchased Services	-	4,555	0	-	-	
Property Services	-	3,499	-	5,000	5,000	0.00%
Equipment & Related	725	11,613	-	-	-	
Field Trips & Travel	-	-	45	-	-	
Supplies & Materials	-	2,345	-	-	-	
Other	1,883,429	2,096,649	489,525	255,035	255,035	0.00%
Transfers Out	672,804	1,308,351	1,337,594	3,639,766	4,707,712	29.34%
Total Districtwide	30,131,655	26,990,390	26,346,606	13,082,698	7,819,553	-40.23%
<i>% of General Fund</i>	<i>2.78%</i>	<i>2.32%</i>	<i>1.98%</i>	<i>0.89%</i>	<i>0.53%</i>	

BUDGET HIGHLIGHTS

Pension Benefits	\$	(19,114,365)
Reduction to Local Retirement expenditures		

Staffing

District-Wide budgets do not include positions.

EXPENDITURES BY PROGRAM AND OBJECT (ALL FUNDS)

Expenditures by Program and Object - All Funds					
DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed
INSTRUCTION					
SPECIAL EDUCATION					
Personnel Services	115,359,803	124,771,542	134,502,972	143,641,335	154,995,238
Employee Benefits	41,404,192	48,834,803	57,247,084	64,934,649	75,225,072
Professional & Technical Services	1,411,162	2,264,376	2,418,967	5,969,227	3,032,700
Payment to 3rd Parties	1,273,211	438,543	2,040,228	772,981	250,000
Utilities	6,741	7,300	9,905	701	600
Other Purchased Services	950	1,125	975	603,850	5,195
Property Services	-	192,154	29,832	10,602	25,000
Equipment & Related	402,554	1,149,785	1,400,936	362,633	583,963
Field Trips & Travel	14,637	10,885	13,489	3,987	3,700
Supplies & Materials	369,397	308,421	730,711	350,833	14,100
Other	686,287	1,113,504	1,616,708	728,197	728,000
Sub-Total	160,928,933	179,092,438	200,011,806	217,378,995	234,863,567
ESOL					
Personnel Services	15,280,516	16,859,724	19,511,139	20,998,104	21,015,414
Employee Benefits	5,442,974	6,683,909	8,115,442	9,623,627	10,272,172
Professional & Technical Services	17,757	-	10,757	61,239	-
Payment to 3rd Parties	-	-	-	-	25,000
Utilities	175	-	-	300	-
Other Purchased Services	2,629	5,761	423,506	429,659	351,750
Property Services	3,994	(3)	-	-	-
Equipment & Related	10,755	13,257	11,288	34,098	-
Field Trips & Travel	450	-	10,196	73,200	-
Supplies & Materials	253,329	282,146	481,257	931,595	1,474,904
Other	2,311	-	45,105	74,670	18,758
Sub-Total	21,014,890	23,844,793	28,608,689	32,226,493	33,157,998
CTAE					
Personnel Services	12,197,607	15,907,366	22,680,635	23,668,163	13,605,042
Employee Benefits	4,270,636	6,312,472	9,387,582	10,372,587	6,275,463
Professional & Technical Services	107,000	12,333	14,280	2,568	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	578	-	-	468	-
Other Purchased Services	35,687	40,884	1,431	117	-
Property Services	-	3,177	-	-	-
Equipment & Related	1,149,957	881,902	394,442	794,555	380,240
Field Trips & Travel	193,031	182,392	184,098	218,264	194,814
Supplies & Materials	723,115	728,694	731,525	900,901	1,029,500
Other	8,263	(62,472)	(103,231)	385,909	282,826
Sub-Total	18,685,873	24,006,748	33,290,761	36,343,531	21,767,885

EXPENDITURES BY PROGRAM AND OBJECT (GENERAL FUNDS)

Expenditures by Program and Object - General Funds

DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed
INSTRUCTION					
SPECIAL EDUCATION					
Personnel Services	105,916,557	110,097,876	120,115,280	133,083,021	145,001,960
Employee Benefits	38,845,730	44,555,604	51,067,927	58,949,720	70,975,106
Professional & Technical Services	-	7,897	21,243	51,900	30,000
Payment to 3rd Parties	974,234	387,163	1,035,250	272,980	-
Utilities	167	500	566	700	600
Other Purchased Services	-	175	-	23,195	-
Property Services	-	-	29,832	10,602	25,000
Equipment & Related	9,328	8,438	14,379	9,003	8,503
Field Trips & Travel	1,020	3,272	2,653	3,985	3,700
Supplies & Materials	79,755	78,760	82,474	345,131	14,100
Other	1,548	214	932	1,500	1,000
Sub-Total	145,828,339	155,139,898	172,370,536	192,751,736	216,059,969
ESOL					
Personnel Services	15,280,516	16,850,099	19,188,608	20,631,030	20,657,005
Employee Benefits	5,442,974	6,683,909	7,977,653	9,471,446	10,106,144
Professional & Technical Services	17,757	-	8,187	708	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	175	-	-	300	-
Other Purchased Services	2,629	2,604	1,003	1,463	-
Property Services	3,994	(3)	-	-	-
Equipment & Related	10,755	13,257	11,288	34,098	-
Field Trips & Travel	450	-	432	700	-
Supplies & Materials	253,329	275,628	452,195	813,735	1,470,000
Other	2,311	-	3,453	3,204	-
Sub-Total	21,014,890	23,825,493	27,642,819	30,956,685	32,233,149
EIP/REMEDIAL					
Personnel Services	22,009,728	18,206,125	20,317,149	19,972,028	15,200,805
Employee Benefits	7,665,822	7,291,256	8,565,722	8,720,319	6,965,783
Professional & Technical Services	17,761	61,730	5,000	36,385	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	-	-	-	-
Other Purchased Services	5,565	-	1,622	9,622	-
Property Services	1,019	-	-	-	-
Equipment & Related	24,572	36,708	15,342	8,646	-
Field Trips & Travel	2,512	304	91	-	-
Supplies & Materials	643,332	426,876	557,719	804,126	1,912,568
Other	1,995	-	-	-	-

EXPENDITURES BY PROGRAM AND OBJECT (GENERAL FUNDS)

Expenditures by Program and Object - General Funds					
DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed
Sub-Total	30,372,306	26,022,999	29,462,645	29,551,126	24,079,156
TAG					
Personnel Services	24,279,410	26,421,934	32,169,391	32,439,396	31,570,268
Employee Benefits	8,660,839	10,699,069	13,497,855	14,282,688	14,467,107
Professional & Technical Services	-	-	-	-	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	-	206	-	-
Other Purchased Services	1,429	-	-	-	-
Property Services	-	-	-	-	-
Equipment & Related	479	1,283	1,255	-	-
Field Trips & Travel	-	4,325	4,532	6,520	-
Supplies & Materials	25,606	16,808	18,210	22,935	-
Other	-	-	-	300	-
Sub-Total	32,967,764	37,143,421	45,691,449	46,751,839	46,037,375
MAGNET					
Personnel Services	3,225,515	4,152,886	5,516,430	6,836,521	4,951,352
Employee Benefits	1,105,802	1,635,735	2,391,342	2,962,091	2,269,974
Professional & Technical Services	54,257	88,969	53,164	64,985	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	4,141	2,245	2,629	82	-
Other Purchased Services	6,001	4,093	4,844	5,068	-
Property Services	1,599	905	6,709	-	-
Equipment & Related	43,822	126,438	157,272	45,115	-
Field Trips & Travel	2,035	8,524	900	1,250	-
Supplies & Materials	358,966	373,396	408,768	720,165	1,150,180
Other	120	4,222	7,518	9,857	-
Sub-Total	4,802,258	6,397,414	8,549,575	10,645,134	8,371,506
AVID					
Personnel Services	1,282,805	1,248,163	1,704,574	1,836,941	1,645,999
Employee Benefits	450,838	518,607	731,580	808,892	754,281
Professional & Technical Services	-	-	-	5,000	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Property Services	-	-	-	-	-
Equipment & Related	-	-	-	-	-
Field Trips & Travel	865	255	1,181	37,250	-
Supplies & Materials	2,088	4,973	3,931	13,312	-
Other	-	4,750	1,949	18,000	-
Sub-Total	1,736,596	1,776,748	2,443,215	2,719,395	2,400,280

EXPENDITURES BY PROGRAM AND OBJECT (GENERAL FUNDS)

Expenditures by Program and Object - General Funds					
DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Proposed
INTERNATIONAL BACCALAUREATE					
Personnel Services	783,972	1,848,970	1,752,627	1,593,788	-
Employee Benefits	282,776	742,321	702,828	686,797	-
Professional & Technical Services	8,866	42,425	27,170	30,780	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	-	-	-	-
Other Purchased Services	5,742	-	-	-	-
Property Services	2,062	-	349	-	-
Equipment & Related	-	-	2,238	-	-
Field Trips & Travel	800	1,930	-	6,990	-
Supplies & Materials	56,956	44,650	26,679	60,112	-
Other	114,199	97,899	144,433	142,789	-
Sub-Total	1,255,374	2,778,195	2,656,325	2,521,256	-
LEAP					
Personnel Services	-	56,469	1,770,040	2,027,179	2,042,272
Employee Benefits	-	20,997	756,401	874,030	995,270
Professional & Technical Services	-	-	501	19,000	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	268	2,000	3,000	-
Other Purchased Services	-	-	-	-	-
Property Services	-	823	-	2,500	-
Equipment & Related	-	53,756	530,241	11,309	-
Field Trips & Travel	-	-	60	18,500	-
Supplies & Materials	-	30,348	123,015	67,328	122,500
Other	-	638	11,680	8,000	-
Sub-Total	-	163,300	3,193,936	3,030,846	3,160,042
CTAE					
Personnel Services	12,134,251	15,839,356	22,625,225	23,593,498	13,605,042
Employee Benefits	4,257,759	6,298,884	9,377,292	10,359,741	6,275,463
Professional & Technical Services	450	12,333	14,280	2,568	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	578	-	-	468	-
Other Purchased Services	-	1,588	1,431	117	-
Property Services	-	3,177	-	-	-
Equipment & Related	979,491	740,780	55,296	582,055	-
Field Trips & Travel	4,881	10,181	8,099	22,395	-
Supplies & Materials	649,437	689,819	699,879	863,401	969,500
Other	(260,655)	(411,007)	(409,288)	1,409	-
Sub-Total	17,766,192	23,185,110	32,372,214	35,425,651	20,850,005

EXPENDITURES BY MAGNET PROGRAM (GENERAL FUND)

Expenditures by Program - General Fund				
DESCRIPTION	Status	Teacher FTE	Coordinator FTE	FY 2026 Proposed
SCHOOL NAME				
3DE				
Banneker HS	Existing	3.00	1.00	509,225
Northview HS	Existing	3.00	1.00	509,225
Roswell HS	Sunsetting	3.00	1.00	509,225
Tri-Cities	Existing	2.00	-	270,028
Sub-Total		11.00	3.00	1,797,702
IB - DP				
Alpharetta HS	Certified	3.00	1.00	524,225
Centennial HS	Certified	3.00	1.00	524,225
Riverwood HS	Certified	3.00	1.00	524,225
Westlake HS	Certified	3.00	1.00	524,225
Sub-Total		12.00	4.00	2,096,898
IB - MYP				
Ridgeview MS	Certified	-	0.50	104,591
Sandtown MS	Certified	-	0.50	89,591
Riverwood HS	Certified	1.00	-	165,014
Westlake HS	Certified	1.00	-	165,014
Sub-Total		2.00	1.00	524,211
IB - PYP				
Heards Ferry ES	Certified	1.00	-	169,485
High Point ES	Certified	1.00	-	169,485
Randolph ES	Certified	1.00	-	169,485
Stonewall Tell ES	Certified	1.00	-	169,485
Lake Forest ES	Certified	1.00	-	169,485
Sub-Total		5.00	-	847,423
STEAM				
North Springs HS	Existing	3.00	1.00	509,225
Sub-Total		3.00	1.00	509,225
STEM				
Evoline C. West ES	Certified	1.00	-	169,485
Woodland Charter ES	Certified	1.00	-	169,485
Sub-Total		2.00	-	338,969
VPA				
Tri-Cities HS	Existing	3.00	1.00	509,225
Sub-Total		3.00	1.00	509,225
TOTAL		38.00	10.00	6,623,652

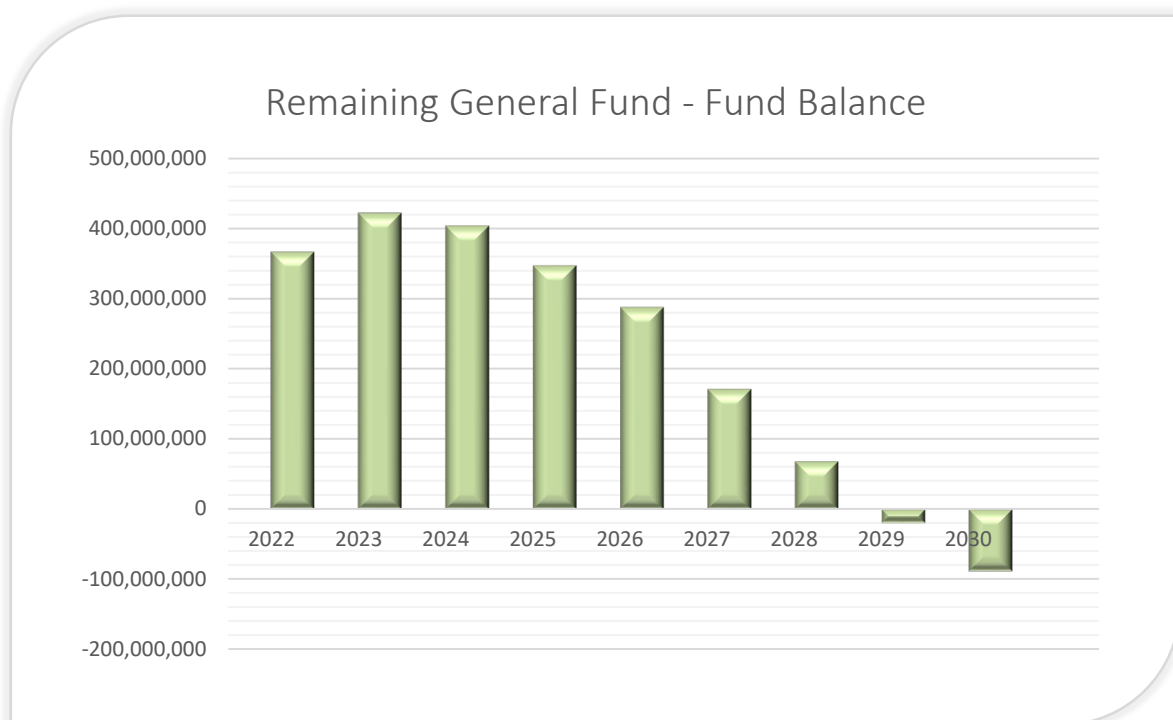
FINANCIAL TRENDS

FUND BALANCE

Fiscal Year	Beginning Fund Balance	General Fund Revenue	General Fund Expenditures	Transfers	Ending Fund Balance
2030	(19,530,749)	1,367,510,616	1,431,564,432	(4,707,712)	(88,292,277)
2029	67,999,452	1,358,764,741	1,441,587,230	(4,707,712)	(19,530,749)
2028	170,758,037	1,339,899,127	1,437,950,000	(4,707,712)	67,999,452
2027	287,316,379	1,328,080,472	1,439,931,102	(4,707,712)	170,758,037
2026	346,837,566	1,386,046,647	1,440,860,122	(4,707,712)	287,316,379
2025	403,475,427	1,367,441,605	1,420,439,701	(3,639,766)	346,837,566
2024	421,639,773	1,311,409,336	1,328,613,309	(960,373)	403,475,427
2023	366,209,040	1,220,762,928	1,164,073,347	(1,258,849)	421,639,773
2022	303,772,503	1,148,671,102	1,085,333,069	(901,496)	366,209,040

Source: Department of Financial Services

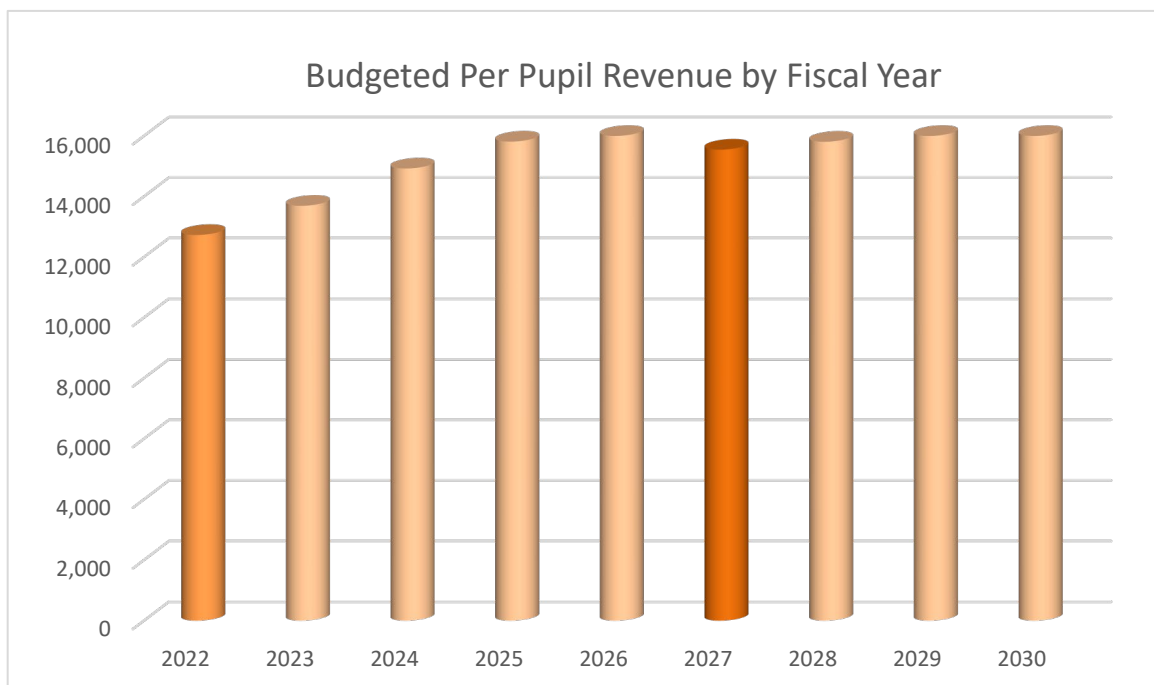
Expenditures are based on a 97% expense rate for FY 2025 and a 98% expense rate for FY 2026 - FY 2030



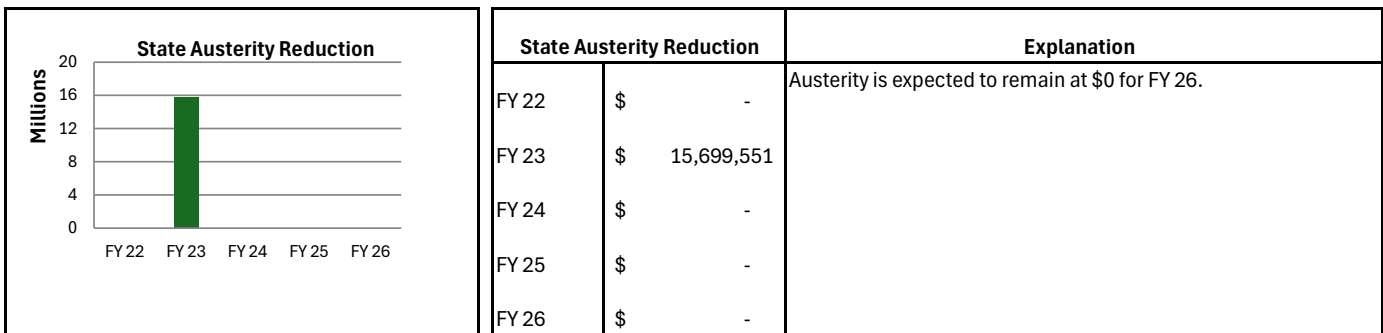
BUDGETED REVENUES PER PUPIL

Fiscal Year	Local Revenue	State Revenue	Federal Revenue	Other Revenue Local	Total
2030	946,755,181	382,652,865	1,000,000	37,102,570	\$ 1,367,510,616
2029	920,958,160	399,704,011	1,000,000	37,102,570	\$ 1,358,764,741
2028	895,927,677	405,868,880	1,000,000	37,102,570	\$ 1,339,899,127
2027	871,643,091	418,334,812	1,000,000	37,102,570	\$ 1,328,080,472
2026	897,052,202	449,241,875	1,000,000	38,752,570	\$ 1,386,046,647
2025	875,381,275	456,903,654	1,015,000	34,141,677	\$ 1,367,441,605
2024	821,652,454	431,269,247	971,716	57,515,920	\$ 1,311,409,336
2023	763,513,760	407,744,823	938,450	48,565,894	\$ 1,220,762,928
2022	725,340,080	384,994,469	945,942	37,390,612	\$ 1,148,671,102

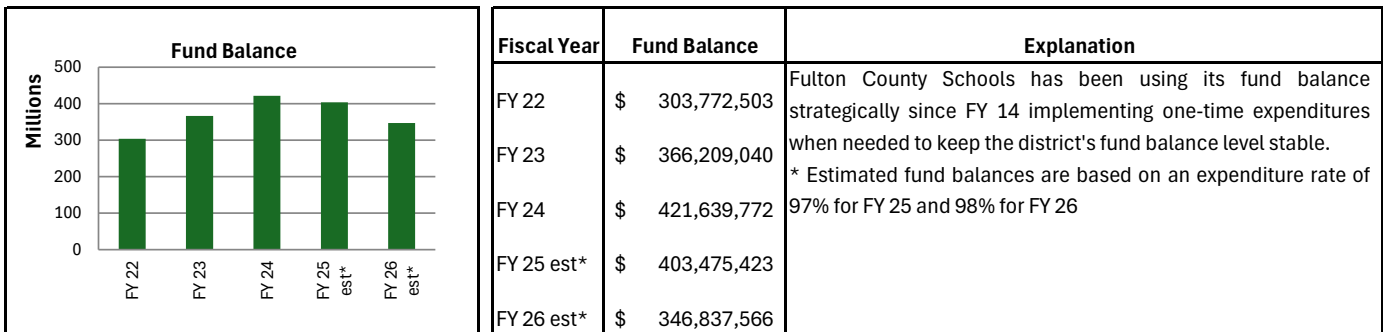
Fiscal Year	Local Revenue	State Revenue	Federal Revenue	Other Revenue Local	Total
2030	11,309	4,571	12	443	\$ 16,334
2029	10,930	4,744	12	440	\$ 16,126
2028	10,570	4,789	12	438	\$ 15,808
2027	10,204	4,897	12	434	\$ 15,547
2026	10,427	5,222	12	450	\$ 16,111
2025	10,123	5,284	12	395	\$ 15,813
2024	9,351	4,908	11	655	\$ 14,925
2023	8,564	4,574	11	545	\$ 13,693
2022	8,038	4,266	10	414	\$ 12,729



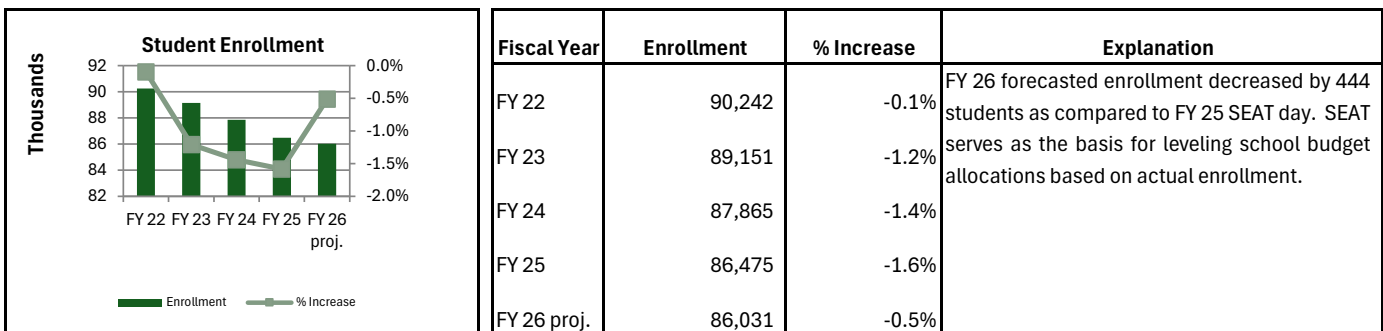
State Austerity - State imposed reduction to Quality Basic Education (QBE) Funding



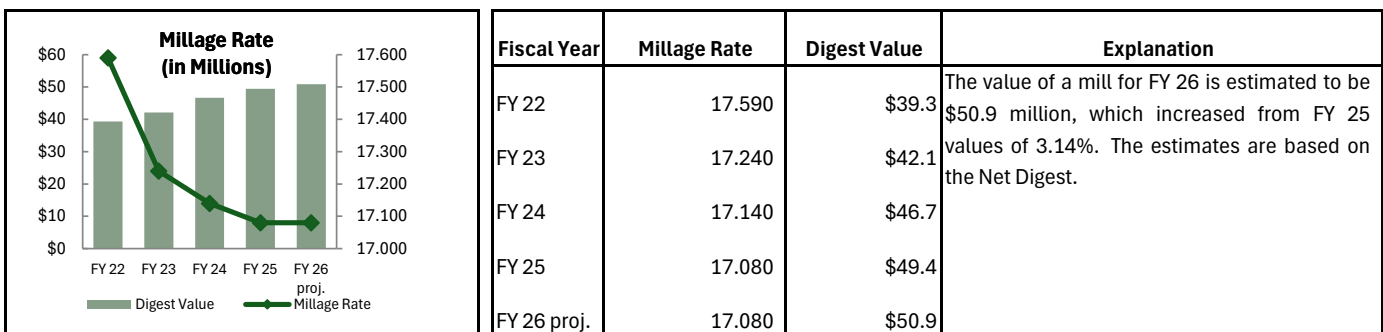
Fund balance - A measurement of available financial resources defined as the difference between total assets and total liabilities.



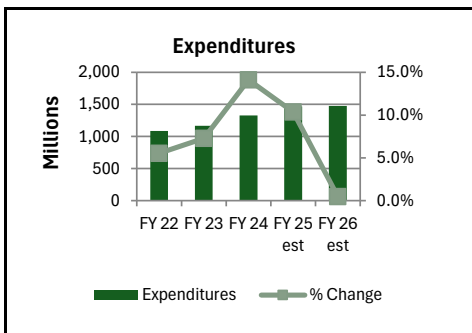
Student Enrollment - The number of students enrolled in Fulton County Schools during an official count or projection



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

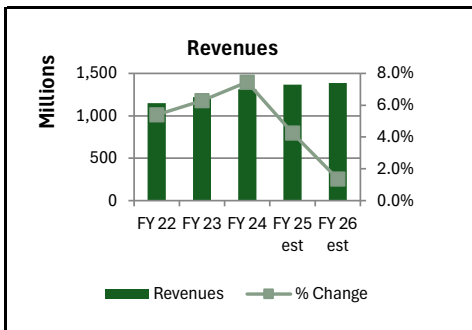


Expenditures - Accounts for total charges incurred, whether paid or unpaid for current expense.



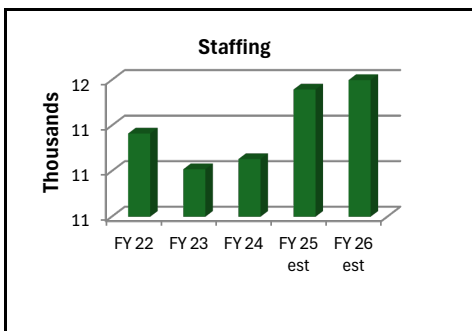
Fiscal Year	Expenditures	% Change	Explanation
FY 22	\$ 1,086,234,565	5.53%	The District has been experiencing rising expenditures due to increases in the Teachers Retirement System and Health Insurance costs. In FY 26, expenditures are expected to increase due to proposed salary increases, TRS, and Health benefits.
FY 23	\$ 1,165,381,761	7.29%	
FY 24	\$ 1,329,989,549	14.12%	
FY 25 est	\$ 1,468,010,591	10.38%	
FY 26 est	\$ 1,474,973,142	0.47%	

Revenues - Accounts for appropriations available for the school district



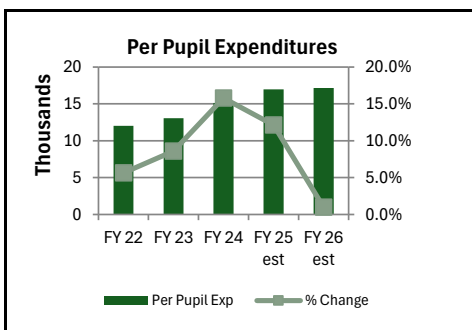
Fiscal Year	Revenues	% Change	Explanation
FY 22	\$ 1,148,671,102	5.38%	
FY 23	\$ 1,220,812,494	6.28%	
FY 24	\$ 1,311,825,203	7.46%	
FY 25 est	\$ 1,367,441,605	4.24%	
FY 26 est	\$ 1,386,046,647	1.36%	

Staffing -Total General Fund positions allocated for schools and departments



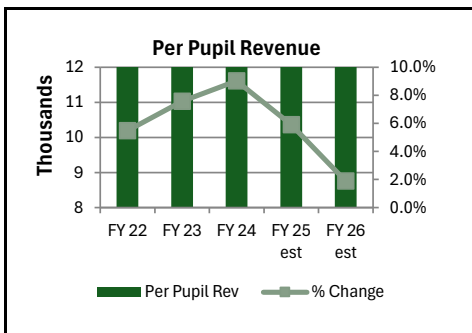
Fiscal Year	Staffing	% Change	Explanation
FY 22	11,383	-0.41%	In FY 26, staff is projected to grow by 56 positions or .49%. This growth is primarily at the school level as the district is transitioning positions funded with ESSER to General Fund.
FY 23	11,304	-0.69%	
FY 24	11,327	0.20%	
FY 25 est	11,479	1.35%	
FY 26 est	11,536	0.49%	

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



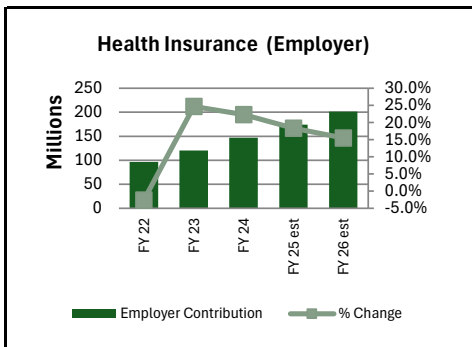
Fiscal Year	Per Pupil Exp	% Change	Explanation
FY 22	\$12,037	5.63%	The per pupil cost represents the average cost of educating a student in Fulton County Schools. With rising cost of Health benefits and compensation, the cost of educating students is consistently increasing.
FY 23	\$13,072	8.60%	
FY 24	\$15,137	15.80%	
FY 25 est	\$16,976	12.15%	
FY 26 est	\$17,145	0.99%	

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



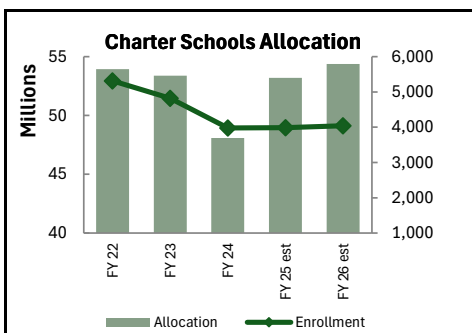
Fiscal Year	Per Pupil Rev	% Change	Explanation
FY 22	\$12,729	5.48%	The cost of the Per Pupil revenue has been increasing each year due to enrollment decreasing.
FY 23	\$13,694	7.58%	
FY 24	\$14,930	9.03%	
FY 25 est	\$15,813	5.92%	
FY 26 est	\$16,111	1.88%	

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



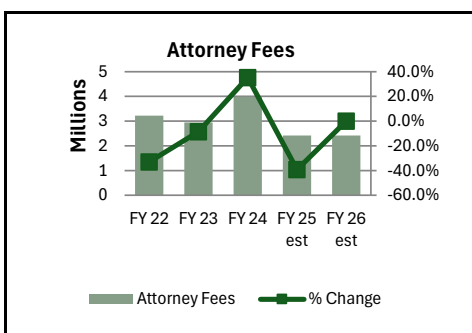
Fiscal Year	Employer Contribution	% Change	Explanation
FY 22	\$96,548,067	-2.56%	This amount is based on the number of employees who select to participate in the State Health Benefit Plan. It is also dependent on which plan is selected and the premium associated with that plan. Health insurance for the District increased by \$27 Million or 15.47 for FY 26.
FY 23	\$120,378,444	24.68%	
FY 24	\$147,216,688	22.29%	
FY 25 est	\$174,287,462	18.39%	
FY 26 est	\$201,242,825	15.47%	

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

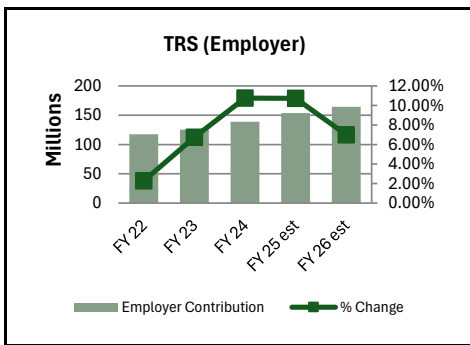


Fiscal Year	Enrollment	Allocation	Explanation
FY 22	5,314	\$53,946,417	Enrollment for Charter School Allocation has been decreasing for past year; however, the increase in the budget allotment is due to the proposed salary increase, TRS, and health benefits.
FY 23	4,823	\$53,373,049	
FY 24	3,979	\$48,079,804	
FY 25 est	3,985	\$53,187,129	
FY 26 est	4,040	\$54,373,011	

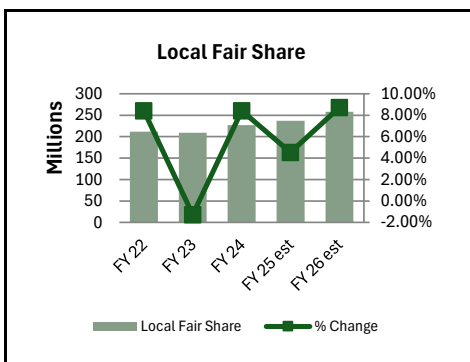
Attorney Fees - Total attorney fees paid by the district (General Fund)



Fiscal Year	Attorney Fees	% Change	Explanation
FY 22	\$3,218,536	-32.99%	The district is strategically finding ways to decrease attorney fees and to keep legal costs down.
FY 23	\$2,943,992	-8.53%	
FY 24	\$3,985,259	35.37%	
FY 25 est	\$2,420,500	-39.26%	
FY 26 est	\$2,420,500	0.00%	

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


Fiscal Year	Employer Contribution	% Change	Explanation
FY 22	\$117,359,716	2.27%	The District's contribution to TRS has fluctuated in the last five years. In FY 26, rates are expected to increase to 21.91%. TRS is forecasted to increase over the next five years.
FY 23	\$125,276,324	6.75%	
FY 24	\$138,747,389	10.75%	
FY 25 est	\$153,638,128	10.73%	
FY 26 est	\$164,362,801	6.98%	

Local Fair Share


Fiscal Year	Local Fair Share	% Change	Explanation
FY 22	\$211,831,330	8.41%	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 26, the LFS will increase approximately 8.73%.
FY 23	\$209,120,993	-1.28%	
FY 24	\$226,735,389	8.42%	
FY 25 est	\$237,005,956	4.53%	
FY 26 est	\$257,705,567	8.73%	

*F*ulton
County Schools

Where Students Come First



Informational Section

FY2026



Jonwell J. 3rd Grade –Lake Forrest ES

INFORMATIONAL SECTION

This section of the school division's annual budget provides comprehensive details on both historical and projected budgets, along with the factors influencing them. The included schedules contextualize the annual budget and clarify previous budget decisions. Additionally, they illustrate the effects of past and present decisions on future budgets and potential outcomes if current trends persist beyond the budget year. All information in this section apply solely to the General Fund (School Operating Fund), unless indicated otherwise.

Property Tax Information

This section contains various details and schedules designed to provide the reader with additional insight into tax assessments and levies, which generate approximately 64.72% of the School Division's 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 substantial portion of the school budget is dedicated to personnel costs. Staffing levels serve as a key indicator of these expenses and reflect the school division's commitment to specific programs.

Debt Capacity

These schedules provide information to help the reader evaluate the affordability of the County's current outstanding debt and its capacity to issue additional debt for the school division's future capital improvements.

Performance Measures

Performance measurement is a process used to assess how effectively the school division has fulfilled its mission through its programs, services, and operations. These systems enhance accountability by evaluating outcomes and past resource allocation decisions. Additionally, performance measurement supports informed decision-making for future resource allocation and service delivery.

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.

PROPERTY TAX RATES

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

For FY 2026, the Fulton County Board of Education has tentatively approved a budget based on a millage rate of 17.080 per \$1,000 of assessed value.

<i>Fiscal Year</i>	<i>Tax Year</i>	<i>Tax Rate Per \$1000 Valuation</i>	<i>Property Values (In Millions) Total Market Value</i>	<i>Property Values (In Millions) Total Taxable Value</i>	<i>Taxes Levied (In Millions)</i>	<i>% Of Billed Taxes Collected Within Fiscal Year</i>	<i>Actual Collection of Taxes Levied Within the Fiscal Year (in Millions)</i>
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	17.140	148,743.23	59,497.29	801.16	96%	755.16
2025	2024	17.080	157,766.72	63,106.69	843.72	96%	816.29
2026	2025	17.080	162,484.82	64,993.93	868.94	96%	840.68
2027	2026	17.080	167,328.06	66,931.22	892.72	96%	863.01
2028	2027	17.080	172,319.06	68,927.89	909.14	96%	878.88
2029	2028	17.080	177,463.95	70,985.58	925.77	96%	894.96

Property Taxable Values

Fulton County's total taxable digest has ranged from \$27 to \$62 billion over the past ten years with the value projected to be around \$64.9 billion in FY 26, which will be an increase from FY 25. This will continue the trend of positive gains which began in FY 15.

Tax Millage Rate

The millage rate of the school system for FY 2025-2026 is 17.080, of which, all are used for the maintenance and operations of the school district.

The current projections for FY 26 are based on a 17.080 millage rate.

Tax Levy

A millage rate of 17.080 will levy \$868.94 million in taxes for FY 26.

Tax Collections

The Tax Office is expected to collect 94% of the taxes billed. However, billing is expected to be 96% of what is levied in FY 26 for a total of \$840.68 million.

Tax Year 2023			
Principal Taxpayer	Taxable Assessed Value ¹	Rank	% of Total Taxable Assessed Value
Development Authority of Fulton County	\$ 3,003,539	1	2.74%
Georgia Power	718,653	2	0.66%
Atlanta Development Authority	577,891	3	0.53%
Google Inc.	286,521	4	0.26%
Norfolk Southern Railway Company	230,652	5	0.21%
AT&T	210,379	6	0.19%
Coca Cola Company	182,836	7	0.17%
Post Apartment Homes	169,021	8	0.15%
Delta Airlines	158,490	9	0.14%
Twitter Inc.	157,012	10	0.14%
Total Principal Taxpayers	\$ 5,694,994		
All Other Taxpayers	103,949,867		94.81%
Total	\$ 109,644,861		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			

TAXABLE PROPERTY

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 commercial 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

Fiscal Year	Residential Property	Commercial Property	Industrial Property	Agricultural Property	Preferential & Conservation Use Property	Utility Property	Motor Vehicles and Mobile Homes	Other Property ¹	Less: Tax Exempt	Total Taxable Assessed Value ²	Total Direct Tax Rate ³	Estimated Actual Value	Annual Percentage Change
2015	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	0.9%
2016	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	6.8%
2017	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	3.3%
2018	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	17.9%
2019	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	-2.0%
2020	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	0.6%
2021	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	17.796	92,519,810	4.0%
2022	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	6.2%
2023	31,186,335	16,753,279	1,998,716	109,626	106,450	568,310	121,180	54,100	8,732,213	42,165,782	17.240	105,414,455	7.3%
2024	36,854,467	19,495,399	2,179,169	111,161	128,826	607,292	113,917	54,548	12,921,692	46,623,087	17.140	116,557,718	10.6%
*	23,899,125	14,416,241	1,585,726	58,652	104,217	504,241	459,754	17,524	5,024,812	36,029,272	17.919	90,066,245	-22.7%

* Dollar average for ten years.

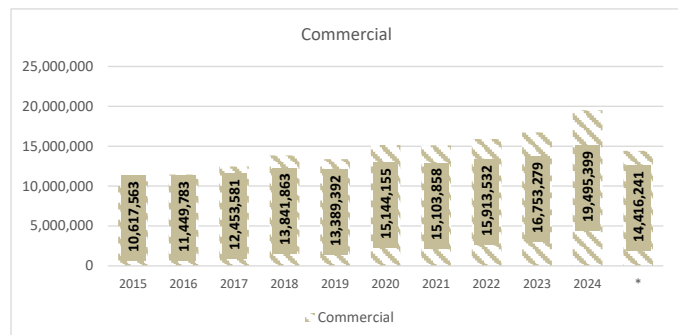
** Percentage change in dollars over ten years.

Notes:

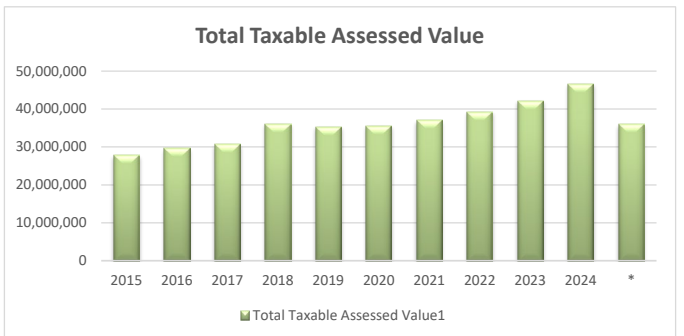
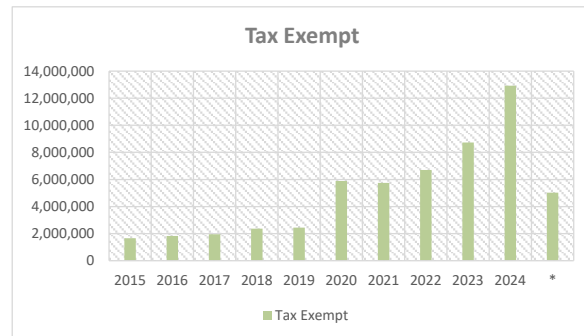
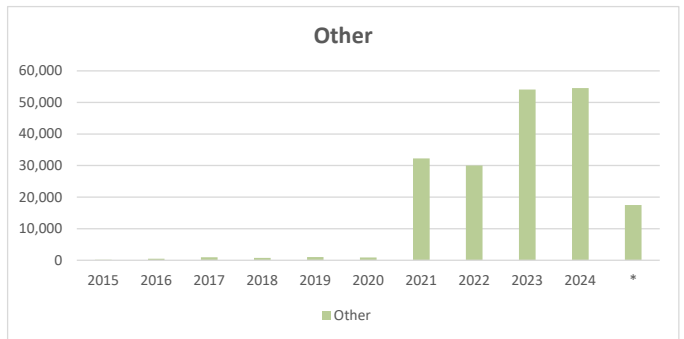
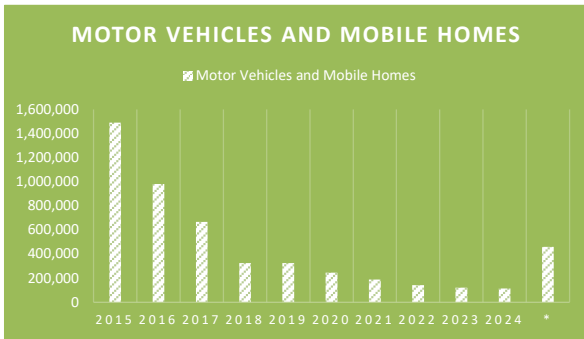
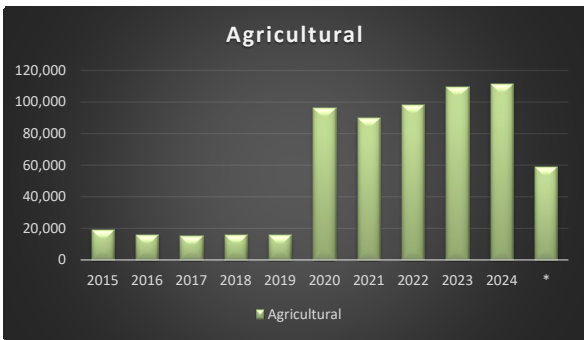
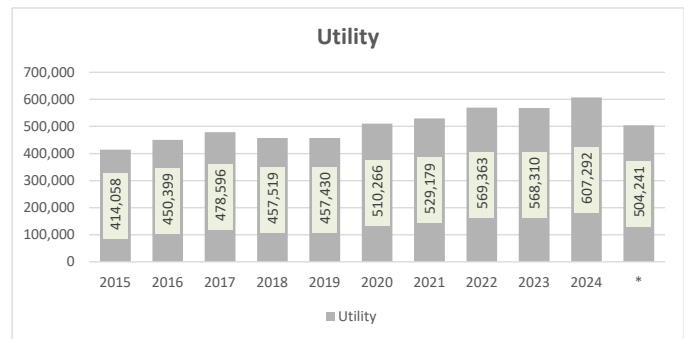
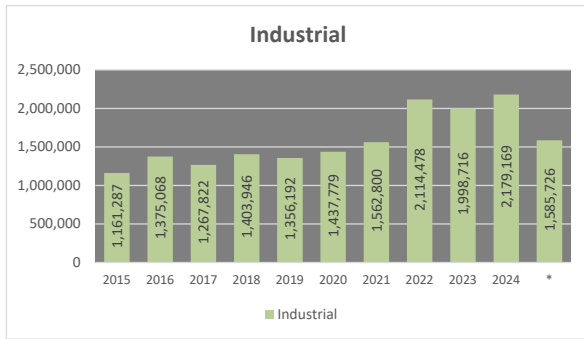
- 1 All property is assessed at 40% of fair market value.
- 2 Gross digest before homestead or freeport exemptions.
- 3 The tax year is one year prior to the fiscal year.
- 4 Generally includes timber, heavy equipment and historical property.
- 5 Tax rates expressed in rate per \$1,000.

Data Source:

Fulton County Annual Comprehensive Financial Report (ACFR) for FY 2023
Tax Digest Consolidation Summary 2023



Taxable Assessed Value



Millage Rate Impact on Homesteaded Property

	<u>School</u>	<u>Bond</u>	<u>Combined Millage Rate</u>
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	17.080		17.080
Total School Taxes	\$ 1,332.24	\$ -	\$ 1,332.24

* Assume School Homestead Exemption Only

Impact of School Mill Rate Change on a Homestead Valued at \$200,000

	<u>School</u>	<u>Bond</u>	<u>Combined Millage Rate</u>
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 2025 Dollar Impact**	\$ -	\$ -	\$ -

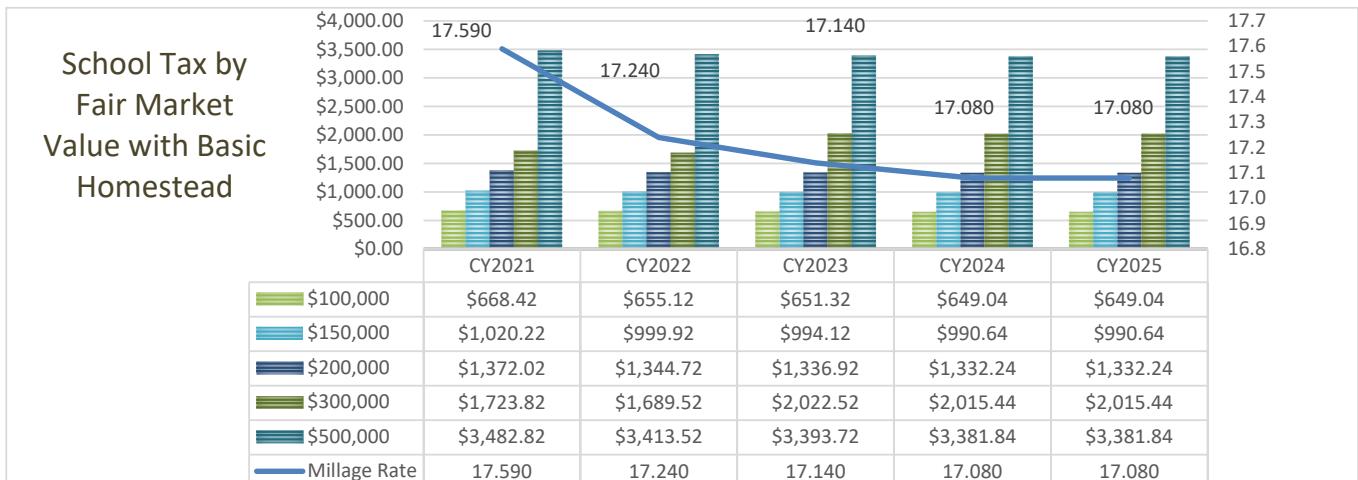
* Assume School Homestead Exemption Only

** Assumes no change in Appraised Value

School Millage Rate and Taxes on a Homestead Valued at \$200,000

Calendar Year Millage Rate	2021	2022	2023	2024	2025
School Millage Rate	17.590	17.240	17.140	17.080	17.080
Bond Millage Rate	-	-	-	-	-
Combined Millage Rate	17.59	17.240	17.140	17.080	17.080

Tax on Homestead at \$200k	2021	2022	2023	2024	2025
School Taxes	\$ 1,372.02	\$ 1,344.72	\$ 1,336.92	\$ 1,332.24	\$ 1,332.24
Bond Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Combined School Taxes	\$ 1,372.02	\$ 1,344.72	\$ 1,336.92	\$ 1,332.24	\$ 1,332.24



ENROLLMENT TRENDS

STUDENT ENROLLMENT PROJECTION METHODOLOGY

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.

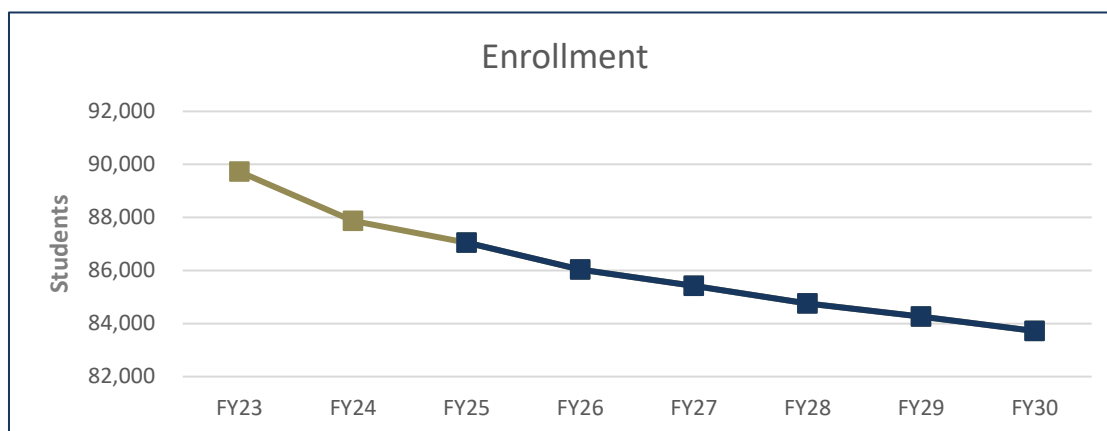
For future kindergarten students, *birth factors* are determined based on current and historical trends in consideration of historic small-area birth data from the state.

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.

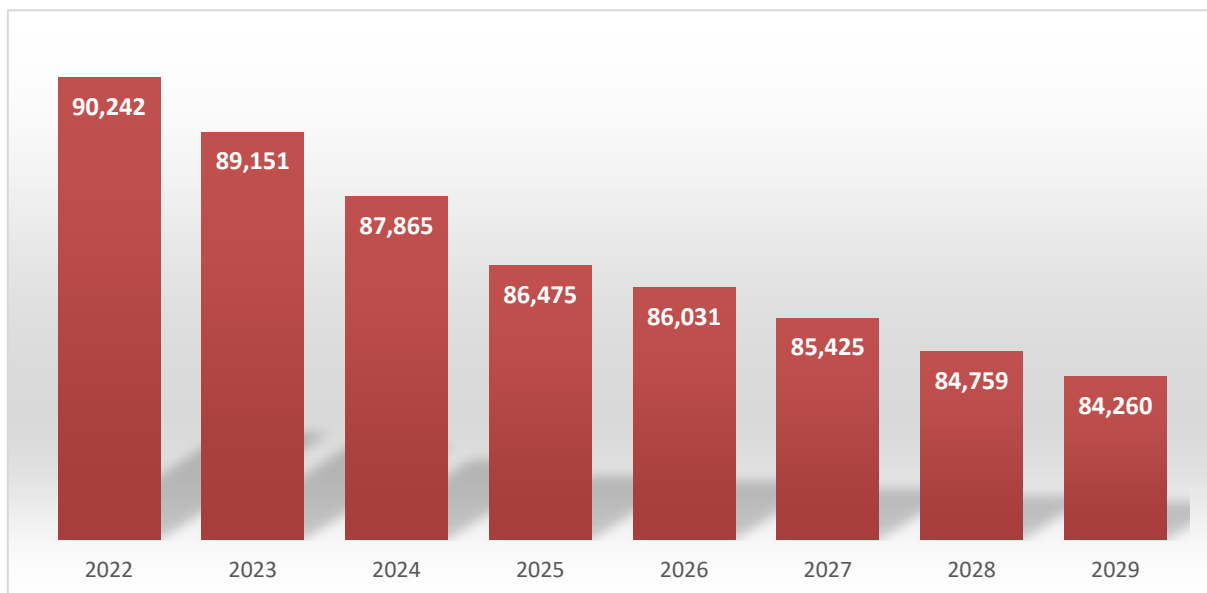
The 2024-25 enrollment count was 87,054 which was 218 students less than the system's projected enrollment of 87,272. More detailed school-by-school analysis shows 49 of 92 schools were accurate within a 3% margin of error and 69 schools within 5%. At Student Enrollment Adjustment Time (SEAT), the enrollment count was 86,171. SEAT serves as the basis for leveling school budget allocations.

STUDENT ENROLLMENT TRENDS



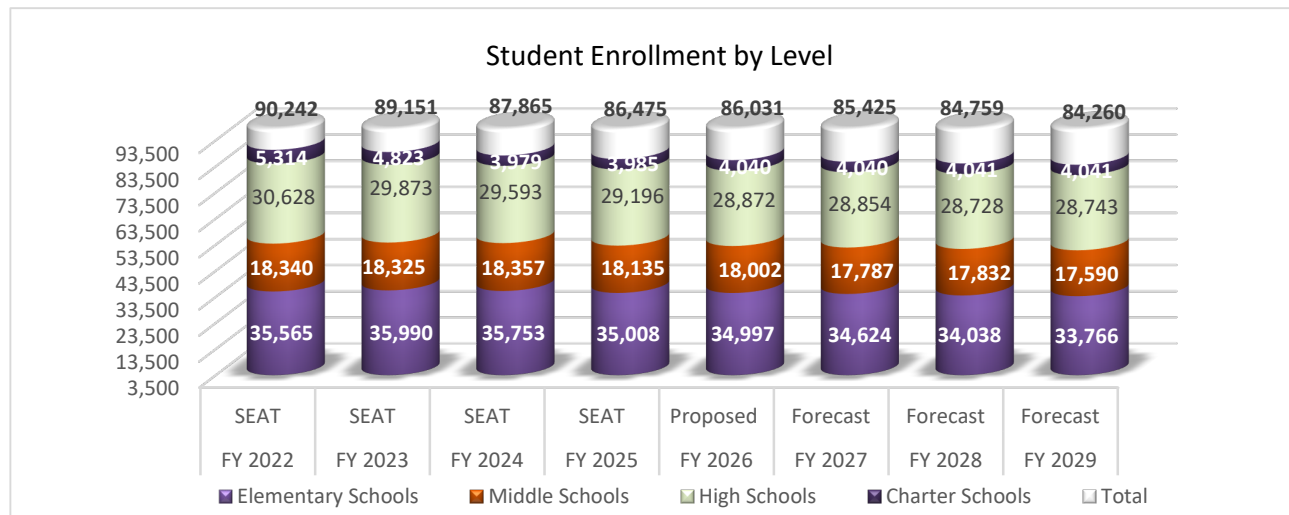
STUDENT ENROLLMENT

Fiscal Year	Method	Enrollment	Increase / (Decrease)	% Increase / (Decrease)
2022	SEAT	90,242	-86	-0.10%
2023	SEAT	89,151	-1,091	-1.21%
2024	SEAT	87,865	-1,286	-1.44%
2025	SEAT	86,475	-1,390	-1.58%
2026	Projected	86,031	-444	-0.51%
2027	Forecast	85,425	-606	-0.70%
2028	Forecast	84,759	-666	-0.78%
2029	Forecast	84,260	-499	-0.59%



STUDENT ENROLLMENT BY LEVEL

	FY 2022 SEAT	FY 2023 SEAT	FY 2024 SEAT	FY 2025 SEAT	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast
Level								
Elementary Schools	35,565	35,990	35,753	35,008	34,997	34,624	34,038	33,766
Middle Schools	18,340	18,325	18,357	18,135	18,002	17,787	17,832	17,590
High Schools	30,628	29,873	29,593	29,196	28,872	28,854	28,728	28,743
Charter Schools	5,314	4,823	3,979	3,985	4,040	4,040	4,041	4,041
Open Campus	395	140	183	151	120	120	120	120
Total	90,242	89,151	87,865	86,475	86,031	85,425	84,759	84,260



STUDENT ENROLLMENT BY GRADE

	FY 2022 SEAT	FY 2023 SEAT	FY 2024 SEAT	FY 2025 SEAT	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast
Grade								
Pre-Kindergarten	1,682	1,684	1,662	1,662	1,850	1,850	1,850	1,850
Kindergarten	5,460	5,371	5,083	4,860	5,048	5,068	5,130	5,130
First	5,563	5,839	5,685	5,384	5,175	5,272	5,287	5,342
Second	5,976	5,812	5,876	5,678	5,475	5,245	5,342	5,361
Third	6,120	6,084	5,854	6,098	5,815	5,612	5,382	5,483
Fourth	6,282	6,229	6,106	5,881	6,179	5,857	5,651	5,417
Fifth	6,376	6,384	6,295	6,217	6,041	6,306	5,982	5,769
Sixth	6,603	6,322	6,326	6,244	6,205	6,010	6,257	5,960
Seventh	6,715	6,398	6,392	6,331	6,222	6,239	6,035	6,289
Eighth	6,852	6,844	6,550	6,382	6,369	6,332	6,335	6,136
Ninth	8,201	7,943	7,782	7,578	7,604	7,702	7,647	7,679
Tenth	7,699	7,803	7,627	7,466	7,403	7,338	7,429	7,382
Eleventh	7,303	7,150	7,418	7,245	7,259	7,167	7,099	7,190
Twelfth	6,899	6,693	6,789	6,970	6,869	6,910	6,816	6,755
Self-Contained	2,511	2,595	2,420	2,479	2,517	2,517	2,517	2,517
Total	90,242	89,151	87,865	86,475	86,031	85,425	84,759	84,260

Source: Information provided by the Student Information Department on actual enrollment during SEAT.

STUDENT ENROLLMENT BY SCHOOL

	FY 2022 SEAT	FY 2023 SEAT	FY 2024 SEAT	FY 2025 SEAT	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast
ELEMENTARY SCHOOLS								
Abbotts Hill Elementary	548	560	558	505	480	461	431	409
Alpharetta Elementary	518	546	517	494	501	495	481	472
Asa Hilliard Elementary	466	457	429	432	384	369	349	343
Barnwell Elementary	663	711	696	672	652	628	593	584
Bethune Elementary	542	488	514	603	549	524	507	478
Birmingham Falls Elementary	735	751	747	696	704	684	667	657
Briar Hills Elementary	0	0	0	0	552	546	528	522
Brookview Elementary	424	408	432	405	395	380	373	363
Campbell Elementary	543	568	608	700	713	719	713	736
Cliftondale Elementary	604	635	680	667	711	733	757	776
Cogburn Woods Elementary	742	735	781	776	750	727	728	699
College Park Elementary	466	457	478	422	457	438	424	419
Conley Hills Elementary	393	386	381	351	0	0	0	0
Crabapple Crossing Elementary	632	637	627	625	629	632	627	651
Creek View Elementary	899	981	824	764	737	735	708	688
Dolvin Elementary	714	721	693	639	596	567	549	536
Dunwoody Springs Elementary	532	524	527	534	538	544	538	556
Esther Jackson Elementary	515	522	520	490	483	477	481	483
Evoline C. West Elementary	751	823	673	665	700	700	705	707
Feldwood Elementary	589	669	665	649	672	678	662	663
Findley Oaks Elementary	556	585	583	568	554	539	526	497
Gullatt Elementary	702	730	739	755	721	714	692	678
Hamilton Holmes Elementary	556	533	564	562	712	715	721	710
Hapeville Elementary	551	507	525	524	571	559	548	546
Hearde Ferry Elementary	700	709	692	707	779	794	790	790
Hembree Springs Elementary	484	500	550	520	524	534	541	554
Heritage Elementary	410	440	406	544	563	545	544	550
High Point Elementary	663	668	665	668	702	708	699	696
Hillside Elementary	538	518	519	492	462	445	436	429
Ison Springs Elementary	476	459	439	411	664	653	626	602
Lake Forrest Elementary	652	634	585	538	522	500	463	447
Lake Windward Elementary	715	699	642	661	650	634	588	570
Liberty Point Elementary	712	680	708	655	668	663	641	614
Love T. Nolan Elementary	648	663	661	724	762	756	732	742
Manning Oaks Elementary	720	728	714	750	742	726	722	703
Medlock Bridge Elementary	590	618	638	608	619	607	628	634
Mimosa Elementary	697	648	595	576	545	512	500	483
Mountain Park Elementary	777	781	760	739	723	694	672	656
New Prospect Elementary	505	481	582	603	615	625	618	637
Northwood Elementary	636	636	580	569	561	531	519	507
Oakley Elementary	675	698	667	715	743	772	783	794

STUDENT ENROLLMENT BY SCHOOL

	FY 2022 SEAT	FY 2023 SEAT	FY 2024 SEAT	FY 2025 SEAT	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast
Ocee Elementary	612	604	684	713	650	624	606	598
Palmetto Elementary	312	346	415	417	467	515	558	620
Parklane Elementary	312	310	301	343	0	0	0	0
Randolph Elementary	483	490	497	497	494	476	465	474
Renaissance Elementary	603	578	672	740	812	847	898	941
River Eve Elementary	525	549	537	493	475	452	436	392
Roswell North Elementary	866	852	878	925	946	977	983	1015
S.L. Lewis Elementary	524	540	516	0	0	0	0	0
Seaborn Lee Elementary	444	464	494	433	451	430	404	384
Shakerag Elementary	621	647	650	596	575	551	526	495
Spalding Drive Ch Elementary	329	348	351	343	0	0	0	0
State Bridge Elementary	676	680	670	652	648	648	633	610
Stonewall Tell Elementary	649	625	548	581	569	554	540	520
Summit Hill Elementary	690	703	686	680	679	663	638	643
Sweet Apple Elementary	794	793	834	837	864	869	842	837
Wilson Creek Elementary	772	782	844	838	845	854	813	774
Woodland Charter Elementary	908	953	930	863	792	774	757	742
Wolf Creek Elementary	792	797	718	691	715	727	721	720
Vickery Mill Elementary	414	435	364	388	410	400	408	420
Elementary Schools Sub-Total	35,565	35,990	35,753	35,008	34,997	34,624	34,038	33,766

MIDDLE SCHOOLS

Autrey Mill Middle	1245	1259	1257	1255	1265	1232	1170	1094
Bear Creek Middle	1205	1101	971	963	1013	1037	1122	1136
Camp Creek Middle	582	632	771	753	704	692	709	739
Crabapple Middle	861	862	909	873	938	932	965	913
Elkins Pointe Middle	968	879	866	861	871	882	883	876
Haynes Bridge Middle	641	611	631	624	596	592	585	560
Holcomb Bridge Middle	651	632	598	609	562	564	533	525
Hopewell Middle	1210	1208	1193	1253	1229	1277	1269	1261
Mcnair Middle	837	883	869	774	738	713	731	697
Northwestern Middle	1145	1138	1124	1170	1156	1128	1079	1077
Paul D. West Middle	816	814	864	828	826	802	793	783
Ridgeview Middle	1064	1002	966	959	975	920	935	911
River Trail Middle	1091	1085	1095	1118	1117	1111	1151	1180
Sandtown Middle	968	1047	1007	971	990	1002	1024	987
Sandy Springs Middle	876	831	760	774	723	731	744	731
Taylor Road Middle	1232	1242	1253	1254	1204	1157	1106	1091
Webb Bridge Middle	1137	1146	1212	1228	1226	1143	1156	1143
Woodland Middle	707	762	1037	886	880	869	865	824

STUDENT ENROLLMENT BY SCHOOL

	FY 2022 SEAT	FY 2023 SEAT	FY 2024 SEAT	FY 2025 SEAT	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast
Renaissance Middle	1104	1191	974	982	989	1003	1012	1062
Middle Schools Sub-total	18,340	18,325	18,357	18,135	18,002	17,787	17,832	17,590

HIGH SCHOOLS

Alpharetta High	2183	2181	2103	2027	1989	2018	2091	2116
Banneker High	1577	1617	1824	1698	1562	1524	1431	1382
Centennial High	1809	1780	1725	1645	1631	1567	1547	1544
Chattahoochee High	1879	1853	1779	1732	1722	1698	1723	1677
Creekside High	1832	1772	1717	1689	1808	1937	1997	2125
Milton High	2142	2015	1953	1986	1974	2016	2003	1940
North Springs High	1372	1282	1293	1222	1149	1113	1066	1053
Northview High	1776	1662	1587	1593	1572	1570	1589	1618
Riverwood High	1775	1749	1711	1754	1684	1646	1570	1475
Roswell High	2158	2181	2048	2035	1993	2026	2013	2066
Tri-Cities High	1493	1466	1809	1714	1738	1675	1636	1624
Westlake High	2284	2484	2128	2058	1928	1829	1751	1702
Johns Creek High	2002	1918	1866	1800	1801	1804	1762	1765
Langston Hughes High	1981	1935	1799	1832	2014	2169	2288	2358
Cambridge High	1876	1750	1645	1617	1620	1575	1574	1611
FCS Innovation Academy	877	1148	1451	1523	1477	1477	1477	1477
Global Impact Academy	320	434	554	580	551	551	551	551
THE Promise Career Academy	0	0	0	330	358	358	358	358
Fulton Academy of Virtual Excellence	1292	646	601	361	301	301	301	301
High Schools Sub-total	30,628	29,873	29,593	29,196	28,872	28,854	28,728	28,743

OPEN CAMPUS

Independence High	233	140	183	151	120	120	120	120
Mcclarin High	162	0	0	0	0	0	0	0
Open Campus Sub-total	395	140	183	151	120	120	120	120

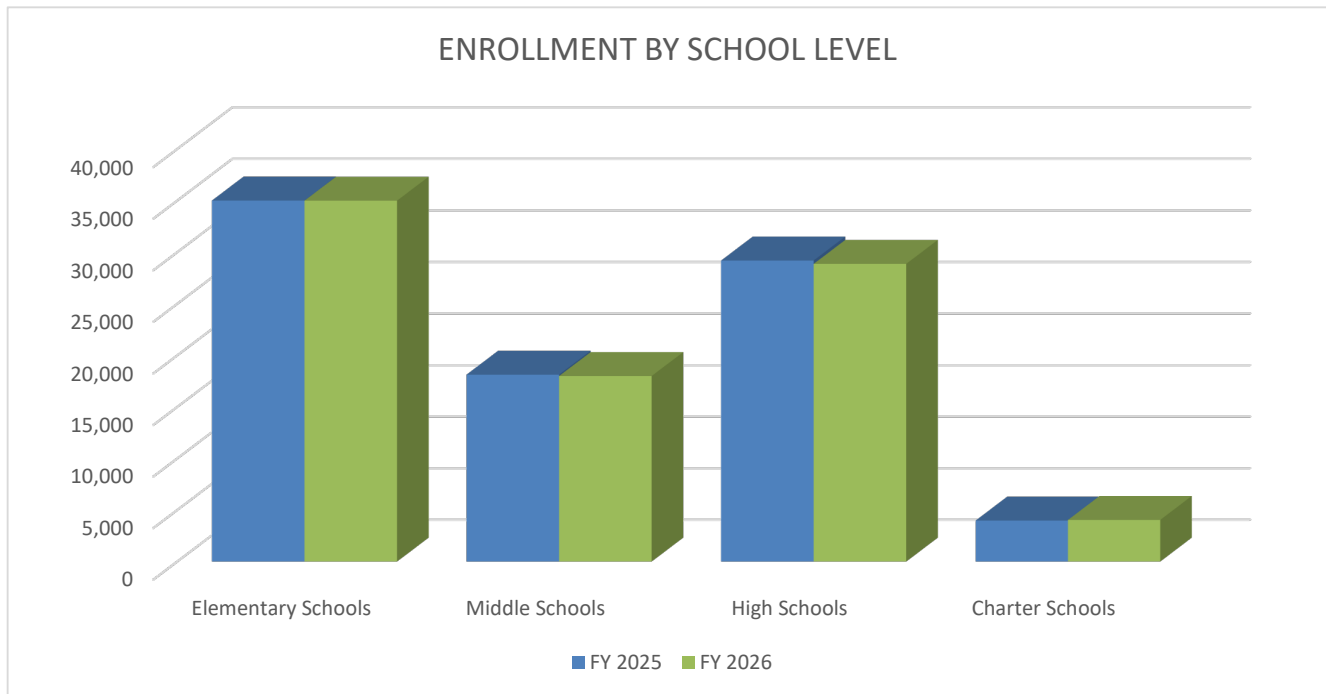
CHARTER SCHOOLS

Amana Academy	777	750	750	692	644	644	644	644
KIPP South Fulton Academy	399	369	384	392	387	387	387	387
Hapeville Charter Middle School	427	0	0	0	0	0	0	0
The Main Street Academy	808	868	842	829	815	815	815	815
Hapeville Career Academy	703	703	720	656	610	610	610	610
Chattahoochee Hills Charter	486	542	540	539	540	540	540	540
Rise Grammer School	527	455	0	0	0	0	0	0
Rise Prep School	359	331	0	0	0	0	0	0
Skyview High School	177	180	190	238	341	341	341	341

STUDENT ENROLLMENT BY SCHOOL

	FY 2022 SEAT	FY 2023 SEAT	FY 2024 SEAT	FY 2025 SEAT	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast
Fulton Academy of Science and Technology (FAST)	609	572	466	561	603	603	604	604
PEAK Academy	42	53	87	78	100	100	100	100
Charter Schools Sub-total	5,314	4,823	3,979	3,985	4,040	4,040	4,041	4,041
Total	90,242	89,151	87,865	86,475	86,031	85,425	84,759	84,260

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	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
TOTAL STUDENT ENROLLMENT										
American Indian or Alaskan Native	15	0.23%	54	0.56%	42	0.33%	47	0.51%	23	0.18%
Asian or Pacific Islander	31	0.47%	45	0.47%	53	0.41%	594	6.46%	521	4.10%
Black, not Hispanic	5,852	89.29%	7,120	73.98%	11,523	89.36%	3,091	33.60%	1,767	13.90%
Hispanic	384	5.86%	1,346	13.99%	756	5.86%	1,837	19.97%	2,728	21.46%
Multi-Racial	170	2.59%	227	2.36%	306	2.37%	419	4.55%	539	4.24%
White, not Hispanic	102	1.56%	832	8.65%	215	1.67%	3,212	34.91%	7,136	56.13%
Total Student Enrollment	6,554	100.00%	9,624	100.00%	12,895	100.00%	9,200	100.00%	12,714	100.00%

	Zone 6		Zone 7		Other Schools		Charter Schools		District Wide	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
TOTAL STUDENT ENROLLMENT										
American Indian or Alaskan Native	44	0.30%	60	0.36%	2	0.35%	12	0.31%	299	0.34%
Asian or Pacific Islander	5,939	40.99%	4,394	26.10%	28	4.86%	343	8.74%	11,948	13.76%
Black, not Hispanic	1,685	11.63%	1,744	10.36%	276	47.92%	2,789	71.06%	35,847	41.29%
Hispanic	1,211	8.36%	1,588	9.43%	64	11.11%	239	6.09%	10,153	11.70%
Multi-Racial	715	4.93%	794	4.72%	31	5.38%	124	3.16%	3,325	3.83%
White, not Hispanic	4,895	33.78%	8,257	49.04%	175	30.38%	418	10.65%	25,242	29.08%
Total Student Enrollment	14,489	100.00%	16,837	100.00%	576	100.00%	3,925	100.00%	86,814	100.00%

ESOL ENROLLMENT

	Zone 1		Zone 2		Zone 3		Zone 4		Zone 5	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
ESOL										
American Indian or Alaskan Native	1	0.40%	7	0.75%	4	1.11%	6	0.44%	1	0.05%
Asian or Pacific Islander	4	1.62%	12	1.29%	8	2.23%	127	9.39%	48	2.58%
Black, not Hispanic	79	31.98%	34	3.66%	51	14.21%	39	2.88%	29	1.56%
Hispanic	130	52.63%	650	69.97%	242	67.41%	894	66.12%	1402	75.38%
Multi-Racial	2	0.82%	3	0.33%	1	0.28%	6	0.45%	7	0.38%
White, not Hispanic	31	12.55%	223	24.00%	53	14.76%	280	20.71%	373	20.05%
Total ESOL	247	100.00%	929	100.00%	359	100.00%	1,352	100.00%	1,860	100.00%

	Zone 6		Zone 7		Other Schools		Charter Schools		District Wide	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
ESOL										
American Indian or Alaskan Native	3	0.28%	8	0.68%	0	0.00%	0	0.00%	30	0.42%
Asian or Pacific Islander	611	57.10%	530	45.14%	0	0.00%	44	28.39%	1,384	19.35%
Black, not Hispanic	12	1.12%	11	0.94%	1	20.00%	13	8.39%	269	3.76%
Hispanic	227	21.21%	414	35.26%	2	40.00%	47	30.32%	4,008	56.05%
Multi-Racial	7	0.66%	11	0.94%	0	0.00%	0	0.00%	37	0.52%
White, not Hispanic	210	19.63%	200	17.04%	2	40.00%	51	32.90%	1,423	19.90%
Total ESOL	1,070	100.00%	1,174	100.00%	5	100.00%	155	100.00%	7,151	100.00%

STUDENT ENROLLMENT BY ETHNICITY/LEARNING ZONE

SPECIAL EDUCATION ENROLLMENT

	Zone 1		Zone 2		Zone 3		Zone 4		Zone 5	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
SPECIAL EDUCATION										
American Indian or Alaskan Native	0	0.00%	4	0.32%	1	0.07%	5	0.45%	3	0.18%
Asian or Pacific Islander	3	0.36%	3	0.24%	2	0.13%	36	3.25%	73	4.29%
Black, not Hispanic	747	90.77%	1,011	79.79%	1,353	91.11%	419	37.88%	368	21.62%
Hispanic	30	3.65%	129	10.18%	65	4.38%	230	20.80%	345	20.27%
Multi-Racial	24	2.92%	32	2.53%	42	2.83%	51	4.61%	85	4.99%
White, not Hispanic	19	2.31%	88	6.95%	22	1.48%	365	33.00%	828	48.65%
Total Special Education	823	100.00%	1,267	100.00%	1,485	100.00%	1,106	100.00%	1,702	100.00%

	Zone 6		Zone 7		Other Schools		Charter Schools		District Wide	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
SPECIAL EDUCATION										
American Indian or Alaskan Native	9	0.70%	6	0.38%	0	0.00%	0	0.00%	28	0.29%
Asian or Pacific Islander	250	19.38%	195	12.38%	11	8.40%	6	1.55%	579	5.93%
Black, not Hispanic	277	21.47%	249	15.81%	75	57.25%	314	81.35%	4,813	49.29%
Hispanic	147	11.40%	178	11.30%	24	18.32%	17	4.40%	1,165	11.93%
Multi-Racial	84	6.51%	80	5.08%	8	6.11%	13	3.37%	419	4.29%
White, not Hispanic	523	40.54%	867	55.05%	13	9.92%	36	9.33%	2,761	28.27%
Total Special Education	1,290	100.00%	1,575	100.00%	131	100.00%	386	100.00%	9,765	100.00%

STUDENT ENROLLMENT BY ETHNICITY

Learning Zone	American Indian or Alaskan Native		Asian or Pacific Islander		Black, Non Hispanic		Hispanic		Multi-Racial		White, Non Hispanic	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Zone 1	15	0.23%	31	0.47%	5,852	89.29%	384	5.86%	170	2.59%	102	1.56%
Zone 2	54	0.56%	45	0.47%	7,120	73.98%	1,346	13.99%	227	2.36%	832	8.65%
Zone 3	42	0.33%	53	0.41%	11,523	89.36%	756	5.86%	306	2.37%	215	1.67%
Zone 4	47	0.51%	594	6.46%	3,091	33.60%	1,837	19.97%	419	4.55%	3,212	34.91%
Zone 5	23	0.18%	521	4.10%	1,767	13.90%	2,728	21.46%	539	4.24%	7,136	56.13%
Zone 6	44	0.30%	5,939	40.99%	1,685	11.63%	1,211	8.36%	715	4.93%	4,895	33.78%
Zone 7	60	0.36%	4,394	26.10%	1,744	10.36%	1,588	9.43%	794	4.72%	8,257	49.04%
Other Schools	2	0.35%	28	4.86%	276	47.92%	64	11.11%	31	5.38%	175	30.38%
Charter Schools	12	0.31%	343	8.74%	2,789	71.06%	239	6.09%	124	3.16%	418	10.65%

Source: Information provided by the Student Information Department on actual enrollment during SEAT for School Year 2024-2025.

PERSONNEL RESOURCES

FULL-TIME EQUIVALENT (FTE) POSITIONS - ALL FUNDS

Personnel Resources					
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
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	105.80
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	1,425.30
Total Full Time Equivalent Positions	12,549.71	12,623.35	12,692.94	12,710.73	12,531.82

PERSONNEL RESOURCES

FULL-TIME EQUIVALENT (FTE) POSITIONS - GENERAL FUND

Personnel Resources					
Description	FY 2022 Budgeted	FY 2023 Budgeted	FY 2024 Budgeted	FY 2025 Projected	FY 2026 Proposed
TEACHERS					
Teachers	6,224.90	6,099.87	6,138.63	6,156.23	6,047.66
PreK Teachers	55.00	55.00	56.00	59.00	62.00
Guidance Counselors	176.00	171.50	165.50	165.00	222.00
Audiologist	4.00	4.00	4.00	4.00	4.00
Media Specialist	104.00	103.00	101.00	101.00	99.00
Psychologists	41.66	41.47	41.07	41.07	43.07
Social Worker	58.08	67.88	67.69	70.69	71.19
Graduation Coaches	45.00	44.00	43.00	44.00	-
Sub-Total Teachers	6,708.64	6,586.72	6,616.89	6,640.99	6,548.92
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
Nurses	19.00	19.00	19.00	20.00	20.00
Clinic Aides	107.00	105.00	103.00	103.00	101.00
Paraprofessionals	860.60	855.40	869.60	872.20	1,072.00
Athletic Director	16.00	16.00	16.00	16.00	16.00
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	534.00	533.00	426.00
School Support	528.41	522.66	524.06	553.06	618.20
Sub-Total Support Staff	3,995.51	4,016.56	3,996.16	4,110.26	4,263.20
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	21.70	21.70	20.90	21.90	20.90
Directors	34.05	38.05	47.25	48.25	47.25
Coordinators	71.80	75.50	80.50	82.80	82.80
Central Office Staff	531.99	544.69	542.87	553.07	551.58
Sub-Total Other Positions	678.54	700.94	713.52	728.02	723.53
Total Full Time Equivalent Positions	11,382.69	11,304.22	11,326.57	11,479.27	11,535.65

CURRENT INSTRUCTIONAL STAFFING - GENERAL FUND

ELEMENTARY SCHOOLS

Description	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)	% Change
SCHOOL ADMINISTRATION				
Principal	58.00	56.00	(2.00)	-3.45%
Assistant Principal	66.00	64.00	(2.00)	-3.03%
School Administration - Sub-Total	124.00	120.00	(4.00)	-3.23%
TEACHERS				
General Education (K-5)	1,501.00	1,447.00	(54.00)	-3.60%
Special Education	417.00	432.00	15.00	3.60%
PreSchool	23.00	20.00	(3.00)	-13.04%
Art, Music, & PE	232.15	224.25	(7.90)	-3.40%
EIP	141.50	114.50	(27.00)	-19.08%
ESOL	131.00	129.50	(1.50)	-1.15%
TAG	99.80	97.00	(2.80)	-2.81%
CTAE	7.00	7.00	-	0.00%
STEM	-	2.00	2.00	0.00%
International Baccalaureate - PYP	-	5.00	5.00	0.00%
LEAP - K-5	10.00	10.00	-	0.00%
LEAP - Art, Music, & PE	1.00	1.00	-	0.00%
Teachers - Sub-Total	2,563.45	2,489.25	(74.20)	-2.89%
PARAPROFESSIONALS				
PreSchool Paraprofessional	5.00	-	(5.00)	-100.00%
Kindergarten Paraprofessional	244.00	244.00	-	0.00%
Special Education Paraprofessional	225.00	333.00	108.00	48.00%
Physical Education Paraprofessional	69.40	67.40	(2.00)	-2.88%
ESOL Paraprofessional	39.50	38.50	(1.00)	-2.53%
LEAP Paraprofessional	13.00	13.00	-	0.00%
Paraprofessionals Sub-Total	595.90	695.90	100.00	16.78%
SUPPORT STAFF				
Counselor	62.00	60.00	(2.00)	-3.23%
Coordinator - LEAP	2.00	2.00	-	0.00%
IB Coordinator	2.50	-	(2.50)	-100.00%
Instructional Support Teacher	50.50	49.00	(1.50)	-2.97%
Instructional Support Teacher - LEAP	2.00	2.00	-	0.00%
Instructional Coach	58.00	56.00	(2.00)	-3.45%
Curriculum Support Teacher	58.00	56.00	(2.00)	-3.45%
Multi-Tiered System of Supports (MTSS)	-	56.00	56.00	0.00%
Media Ed Tech Instructor	58.00	56.00	(2.00)	-3.45%
Support Staff - Sub-Total	293.00	337.00	44.00	15.02%

CURRENT INSTRUCTIONAL STAFFING - GENERAL FUND

ELEMENTARY SCHOOLS

Description	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)	% Change
PROFESSIONAL STAFF				
Clinic Aide	58.00	56.00	(2.00)	-3.45%
Professional Assistant	120.00	116.00	(4.00)	-3.33%
Data Clerk	58.00	56.00	(2.00)	-3.45%
Media Clerk	58.00	-	(58.00)	-100.00%
Parent Liaison	15.50	16.00	0.50	3.23%
Building Custodian	243.00	236.00	(7.00)	-2.88%
Campus Security Associate	2.00	2.00	-	0.00%
Professional Staff - Sub-Total	554.50	482.00	(72.50)	-13.07%
Total Elementary School Full Time Equivalent Positions	4,130.85	4,124.15	(6.70)	-0.16%

CURRENT INSTRUCTIONAL STAFFING - GENERAL FUND

MIDDLE SCHOOLS

Description	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)	% Change
SCHOOL ADMINISTRATION				
Principal	19.00	19.00	-	0.00%
Assistant Principal	44.00	55.00	11.00	25.00%
School Administration - Sub-Total	63.00	74.00	11.00	17.46%
TEACHERS				
General Education (6-8)	736.60	732.00	(4.60)	-0.62%
Special Education	238.00	242.00	4.00	1.68%
Art, Music, and PE	112.85	114.40	1.55	1.37%
Remedial	39.20	38.60	(0.60)	-1.53%
TAG	212.80	211.80	(1.00)	-0.47%
ESOL	37.00	40.00	3.00	8.11%
AVID	11.00	11.00	-	0.00%
Teachers - Sub-Total	1,387.45	1,389.80	2.35	0.17%
PARAPROFESSIONALS				
Special Education Paraprofessional	55.00	97.00	42.00	76.36%
Instructional Paraprofessional (ISS)	19.00	19.00	-	0.00%
ESOL Paraprofessional	13.00	13.00	-	0.00%
Paraprofessionals Sub-Total	87.00	129.00	42.00	48.28%
SUPPORT STAFF				
Counselor	25.00	49.00	24.00	96.00%
Magnet School Coordinator	-	1.00	1.00	0.00%
IB Coordinator	1.00	-	(1.00)	-100.00%
Instructional Support (IST)	18.00	18.00	-	0.00%
Graduation Coach	19.00	-	(19.00)	-100.00%
Multi-Tiered System of Supports (MTSS)	-	19.00	19.00	0.00%
Media Ed Tech Instructor	19.00	19.00	-	0.00%
Parent Liaison	10.50	10.50	-	0.00%
Support Staff - Sub-Total	92.50	116.50	24.00	25.95%
PROFESSIONAL STAFF				
Clinic Aide	19.00	19.00	-	0.00%
Professional Assistant	48.00	49.00	1.00	2.08%
Data Clerk	19.00	19.00	-	0.00%
Media Clerk	19.00	-	(19.00)	-100.00%
Counselor Clerk	19.00	19.00	-	0.00%
Building Custodian	117.00	117.00	-	0.00%
School Police Officers	19.00	19.00	-	0.00%
Campus Security Associate	19.00	19.00	-	0.00%
Professional Staff - Sub-Total	279.00	261.00	(18.00)	-6.45%
Total Middle Schools Full Time Equivalent Positions	1,908.95	1,970.30	61.35	3.21%

CURRENT INSTRUCTIONAL STAFFING - GENERAL FUND

HIGH SCHOOLS

Description	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)	% Change
SCHOOL ADMINISTRATION				
Principal	19.00	19.00	-	0.00%
Assistant Principal	65.00	66.00	1.00	1.54%
Administrative Assistant	2.00	2.00	(25.50)	-100.00%
Administrative Assistant - Safe Center	3.00	3.00	-	0.00%
Athletic Director	15.00	15.00	-	0.00%
Coordinator	1.00	2.00	1.00	100.00%
School Administration - Sub-Total	105.00	107.00	(23.50)	-22.38%

TEACHERS

General Education (9-12)	1,061.00	1,050.00	(11.00)	-1.04%
Special Education	381.00	386.00	5.00	1.31%
Art, Music, and PE	28.80	26.75	(2.05)	-7.12%
Remedial	40.40	31.60	(8.80)	-21.78%
Magnet	7.00	9.00	2.00	28.57%
3DE	4.00	11.00	7.00	175.00%
TAG	92.00	74.80	(17.20)	-18.70%
ESOL	52.50	55.00	2.50	4.76%
AVID	9.00	9.00	-	0.00%
CTAE	158.80	141.80	(17.00)	-10.71%
STEAM	-	3.00	3.00	0.00%
VPA	-	3.00	3.00	0.00%
International Baccalaureate	8.00	-	(8.00)	-100.00%
International Baccalaureate - MYP	-	2.00	2.00	0.00%
International Baccalaureate - DP	-	12.00	12.00	0.00%
In School Academy - Teacher	14.00	14.00	-	0.00%
Teachers - Sub-Total	1,856.50	1,828.95	(27.55)	-1.48%

PARAPROFESSIONALS

Special Education Paraprofessional	86.00	144.00	58.00	67.44%
CTI Paraprofessional	20.00	20.00	-	0.00%
Instructional Paraprofessional - ISS	18.00	18.00	-	0.00%
PT/OT/SLP Paraprofessional	10.00	10.00	-	0.00%
Physical Education Paraprofessional	18.40	18.00	(0.40)	-2.17%
ESOL Paraprofessional	10.00	10.00	-	0.00%
Paraprofessionals Sub-Total	162.40	220.00	57.60	35.47%

SUPPORT STAFF

Counselor	72.00	102.00	30.00	41.67%
Magnet School Coordinator	-	12.00	12.00	0.00%
IB Coordinator	5.00	-	(5.00)	-100.00%
Instructional Support Teacher (IST)	32.50	34.50	2.00	6.15%
Instructional Coach	33.00	33.00	-	0.00%

CURRENT INSTRUCTIONAL STAFFING - GENERAL FUND

HIGH SCHOOLS

Description	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)	% Change
Graduation Coach	19.00	-	(19.00)	-100.00%
Multi-Tiered System of Supports (MTSS)	13.50	20.00	6.50	48.15%
Social Worker	67.00	67.50	0.50	0.75%
Audiologist	3.00	3.00	-	0.00%
Psychologist	40.00	42.00	2.00	5.00%
Media Ed Tech Instructor	18.00	18.00	-	0.00%
PT/OT/SLP Therapist	223.06	202.20	(20.86)	-9.35%
ROTC Instructor	26.00	26.00	-	0.00%
Parent Liaison	13.00	13.00	-	0.00%
Technology Specialist	1.00	1.00	-	0.00%
Nurse	19.00	19.00	-	0.00%
Support Staff - Sub-Total	585.06	593.20	8.14	1.39%
PROFESSIONAL STAFF				
Bookkeeper	19.00	19.00	-	0.00%
Clinic Aide	20.00	20.00	-	0.00%
Professional Assistant	84.00	83.00	(1.00)	-1.19%
Data Clerk	20.00	20.00	-	0.00%
Media Clerk	18.00	-	(18.00)	-100.00%
Counselor Clerk	19.00	19.00	-	0.00%
Registrar	18.00	18.00	-	0.00%
Building Custodian	207.00	207.00	-	0.00%
School Police Officers	34.00	34.00	-	0.00%
Campus Security Associate	27.00	25.00	(2.00)	-7.41%
Professional Staff - Sub-Total	466.00	445.00	(21.00)	-4.51%
Total High Schools Full Time Equivalent Positions	3,174.96	3,194.15	(6.31)	-0.20%

CURRENT INSTRUCTIONAL STAFFING - GENERAL FUND

CHARTER SCHOOLS

Description	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)	% Change
SCHOOL ADMINISTRATION				
Principal	6.00	6.00	-	0.00%
Assistant Principal	11.00	14.00	3.00	27.27%
Athletic Director	1.00	1.00	-	0.00%
School Administration - Sub-Total	18.00	21.00	3.00	16.67%
TEACHERS				
General Education (K-12)	199.00	193.00	(6.00)	-3.02%
Special Education	20.00	20.00	-	0.00%
Art, Music, & PE	19.50	17.20	(2.30)	-11.79%
Remedial	2.80	2.60	(0.20)	-7.14%
AVID	-	1.00	1.00	0.00%
CTAE	1.00	1.00	-	0.00%
EIP	3.00	2.00	(1.00)	-33.33%
ESOL	5.53	5.36	(0.17)	-3.07%
TAG	17.50	17.50	-	0.00%
Teachers - Sub-Total	268.33	259.66	(8.67)	-3.23%
PARAPROFESSIONALS				
ESOL Paraprofessional	0.50	0.50	-	0.00%
Instructional Paraprofessional - ISS	6.00	6.00	-	0.00%
Kindergarten Paraprofessional	14.00	14.00	-	0.00%
Physical Education Paraprofessional	5.40	5.60	0.20	3.70%
Special Education Paraprofessional	1.00	1.00	-	0.00%
Paraprofessionals Sub-Total	26.90	27.10	0.20	0.74%
SUPPORT STAFF				
Counselor	6.00	11.00	5.00	83.33%
Curriculum Support Teacher	5.00	5.00	-	0.00%
Graduation Coach	6.00	-	(6.00)	-100.00%
Instructional Coach	5.00	5.00	-	0.00%
Media Ed Tech Instructor	6.00	6.00	-	0.00%
Multi-Tiered System of Supports (MTSS)	0.50	6.00	5.50	1100.00%
Parent Liaison	1.00	1.00	-	0.00%
Psychologist	1.07	1.07	-	0.00%
Social Worker	1.09	1.09	-	0.00%
Support Staff - Sub-Total	31.66	36.16	4.50	14.21%

CURRENT INSTRUCTIONAL STAFFING - GENERAL FUND

CHARTER SCHOOLS

Description	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)	% Change
PROFESSIONAL STAFF				
Bookkeeper	1.00	1.00	-	0.00%
Registrar	1.00	1.00	-	0.00%
Professional Assistant	13.00	13.00	-	0.00%
Clinic Aide	6.00	6.00	-	0.00%
Counselor Clerk	6.00	6.00	-	0.00%
Data Clerk	6.00	6.00	-	0.00%
Media Clerk	6.00	-	(6.00)	-100.00%
School Police Officers	7.00	7.00	-	0.00%
Campus Security Associate	6.00	6.00	-	0.00%
Building Custodian	24.00	24.00	-	0.00%
Professional Staff - Sub-Total	76.00	70.00	(6.00)	-7.89%
Total Charter Schools Full Time Equivalent Positions	420.89	413.92	(6.97)	-1.66%

ALL SCHOOLS

Description	FY 2025 Projected	FY 2026 Proposed	Increase / (Decrease)	% Change
Elementary Schools	4,130.85	4,124.15	(6.70)	-0.16%
Middle Schools	1,908.95	1,970.30	61.35	3.21%
High Schools	3,174.96	3,194.15	(6.31)	-0.20%
Charter Schools	420.89	413.92	(6.97)	-1.66%
Total Schools Full Time Equivalent Positions	9,635.65	9,702.52	41.37	0.43%

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'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, 2024. 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 payable as of June 30, 2024.

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 represents 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, 2024 are as follows:

2011 Intergovernmental Agreement, City of Union City, Ga			
	Principal	Interest	P + I
FY 2025	2,375,667	1,685,536	4,061,203
FY 2026	2,375,667	1,685,536	4,061,203
FY 2027	2,375,662	1,685,536	4,061,198
Total	\$7,126,996	\$5,056,608	\$12,183,604

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, 2024:

	Outstanding 6/30/2023	Additions	Reductions	Outstanding 6/30/2024	Amounts Due in One Year
Government Activities					
2011 intergovernmental agreement	9,502,663	-	2,375,667	7,126,996	2,375,667
Workers' compensation insurance claim	12,183,000	7,370,416	5,753,416	13,800,000	4,895,000
Other claims and judgements	173,810	1,077,508	541,163	710,155	710,155
Subscriptions Payable	9,593,956	-	3,524,193	6,069,763	3,679,963
Net OPEB liabilities	517,685,271	96,718,719	58,221,918	556,182,072	-
Net pension liabilities	1,532,102,781	323,230,719	498,297,901	1,357,035,599	-
Compensated absences	45,426,511	37,990,766	34,750,478	48,666,799	43,800,119
Total Governmental Activities	<u>\$ 2,126,667,992</u>	<u>\$ 466,388,128</u>	<u>\$ 603,464,736</u>	<u>\$ 1,989,591,384</u>	<u>\$ 55,460,904</u>

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.

Bond Rating

Moody's Investors Services has assigned Fulton County Schools its Triple A credit rating (Aaa), which is highest for a government Body. Standard and Poor assigned Fulton County Schools a credit rating of AA+. Credit ratings represent the creditworthiness of corporations and government agencies. Investment professionals use the ratings to assess the likelihood a debt can be repaid. Ratings also help determine borrowing costs and the rate of interest paid.

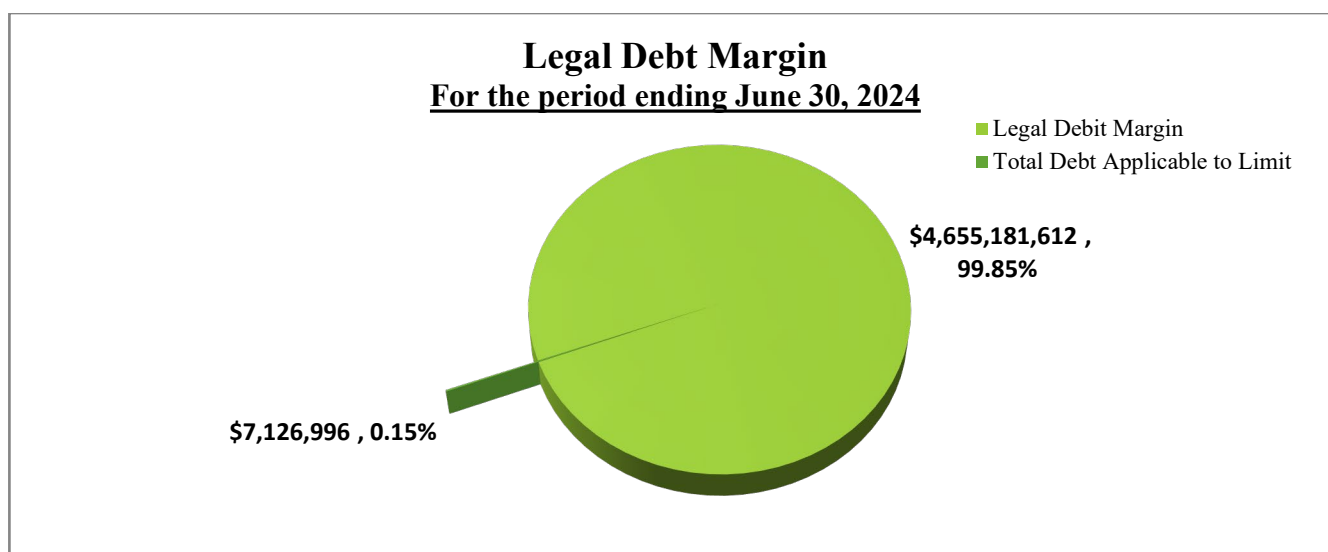
Other Post Employment Benefit

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 \$262,875,785 and deductions of \$141,733,219, the OPEB liability is \$556,182,072.

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, 2024, as reflected on the chart below, the legal debt limit for the School System's long-term debt is \$4,655,181,612 or \$4.7 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 \$7,126,996, which is the outstanding obligations, is well below the legal debt limit of \$4,662,308,608. The legal debt margin or the net amount of external financing available for the issuance of general obligation bonds at June 30, 2024 is \$4,655,181,612. The School System is, therefore, operating at only 0.15 percent of its debt capacity, meaning 99.85 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 2020-2024 are reflected on the next page. 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 0.15 percent to 0.78 percent of its legal debt limit.

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

June 30,

	2020	2021	2022	2023	2024
Assessed Value ¹	\$35,613,718,000	\$37,007,924,000	\$39,310,649,000	\$42,165,782,000	\$46,623,086,081
Legal Debt Margin					
Debt Limit					
(10% of assessed value) ²	\$3,561,371,800	\$3,700,792,400	\$3,931,064,900	\$4,216,578,200	\$4,662,308,608
Debt Applicable to Limit ²					
General Obligation Bonds and					
Contractual Obligations	28,124,664	14,253,997	11,878,330	9,502,663	7,126,996
Less: Amount Reserved					
for Repayment of					
General Obligation Debt	-305,100.00	-	-	-	
Total debt applicable					
to limit	27,819,564	14,253,997	11,878,330	9,502,663	7,126,996
Legal Debt Margin	\$3,533,552,236	\$3,686,538,403	\$3,919,186,570	\$4,207,075,537	\$4,655,181,612
Total Net Debt					
Applicable to the Limit					
as a % of the Debt Limit	0.78%	0.39%	0.30%	0.23%	0.15%

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 Commissioner's Office Digest Billing Reconciliation (consolidation and evaluation of Digest 2022)

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 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.

2024-2025

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

104
TOTAL



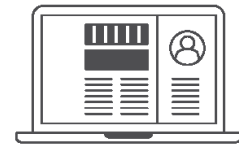
58 ELEMENTARY SCHOOLS GRADES K-5
PREKINDERGARTEN AVAILABLE IN SOME SCHOOLS

19 MIDDLE SCHOOLS GRADES 6-8

19 HIGH SCHOOLS GRADES 9-12

7 START-UP CHARTER

1 FULL-TIME VIRTUAL SCHOOL



SYSTEM-WIDE ENROLLMENT

87,262
(Projected)



DIVERSE STUDENT DEMOGRAPHICS

41%

BLACK OR
AFRICAN AMERICAN

25%

WHITE

17%

HISPANIC

13%

ASIAN

4%

MULTI-RACIAL

0.1%

PACIFIC
ISLANDER

0.2%

AMERICAN
INDIAN

STUDENT NEEDS

21%

TALENTED AND GIFTED
LEARNERS

11%

ESOL (ENGLISH TO
SPEAKERS OF OTHER
LANGUAGES)

11%

SPECIAL
EDUCATION

53%

ECONOMICALLY
DISADVANTAGED



BOARD OF EDUCATION

Kimberly Dove, *President*
Kristin McCabe, *Vice President*
Sara Gillespie • Katie Gregory
Michelle Morancie, Ph.D.
Lillie Pozatek • Franchesca Warren
Mike Looney, Ed.D., *Superintendent*



GEORGIA MILESTONES

	Fulton	State
AMERICAN LITERATURE AND COMPOSITION	52%	40%
ALGEBRA I	51%	37%
BIOLOGY	56%	47%
UNITED STATES HISTORY	40%	37%

End of Course Assessment 2022-23 School Year.

2024 SAT

Fulton	1063
State	1030
National	995

2024 ACT

Fulton	21.9
State	21.2
National	19.4



90.7%
RECORD
GRADUATION
RATE

BUDGET

FY25 General Fund Budget
\$1,422,055,825

FY25 Cost Per Student
\$16,296 (estimated)

FY 24 Tax Levy

Maintenance & Operations	17.08
Debt Service	0.00
Total	17.08

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 2024 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	50%	59%	N/A	N/A
	State	38%	46%	N/A	N/A
Grade 5	Fulton	60%	48%	54%	N/A
	State	48%	41%	42%	N/A
Grade 8	Fulton	56%	42%	31%	44%
	State	45%	44%	26%	37%

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 2024 Selected Results**

	American Literature	Algebra: Concepts and Connections	Biology	U.S. History
	% Proficient (Levels 3 & 4)	% Proficient (Levels 3 & 4)	% Proficient (Levels 3 & 4)	% Proficient (Levels 3 & 4)
Fulton	55%	58%	54%	43%
State	44%	45%	47%	39%

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
2024 Results**

	Exams Given	% Passed	% Change from prior Year
Fulton	22,731	73%	18%
Georgia	191,637	69%	N/A
United States	4,865,144	65%	N/A

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 2024 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	21.3	-1.2	21.4	-0.8	22.8	-0.6	21.8	-0.7	21.9	-0.9
Georgia	20.5	-0.2	20.4	-0.2	22.2	0.0	21.1	-0.1	21.2	-0.1
National	18.6	0.0	19	0.0	20.1	0.0	19.6	0.0	19.5	-0.1

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.

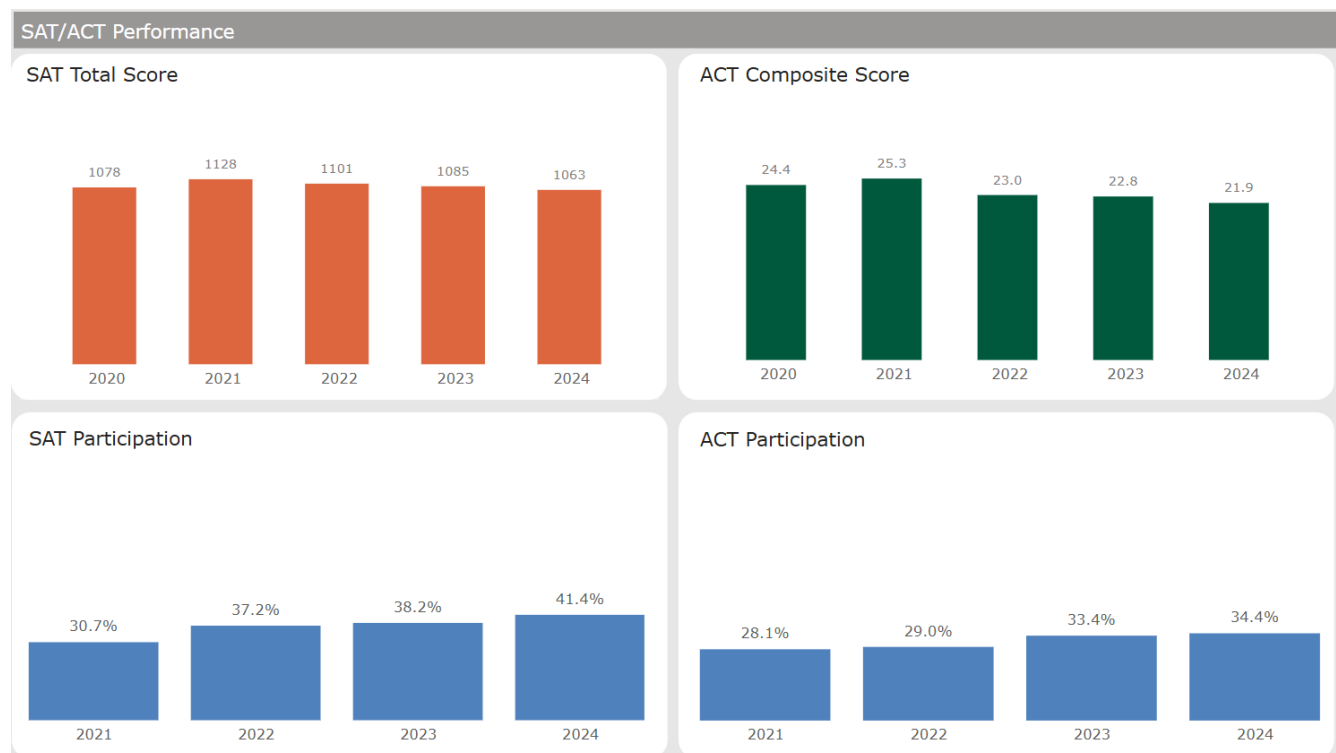
Understanding the Scores

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.

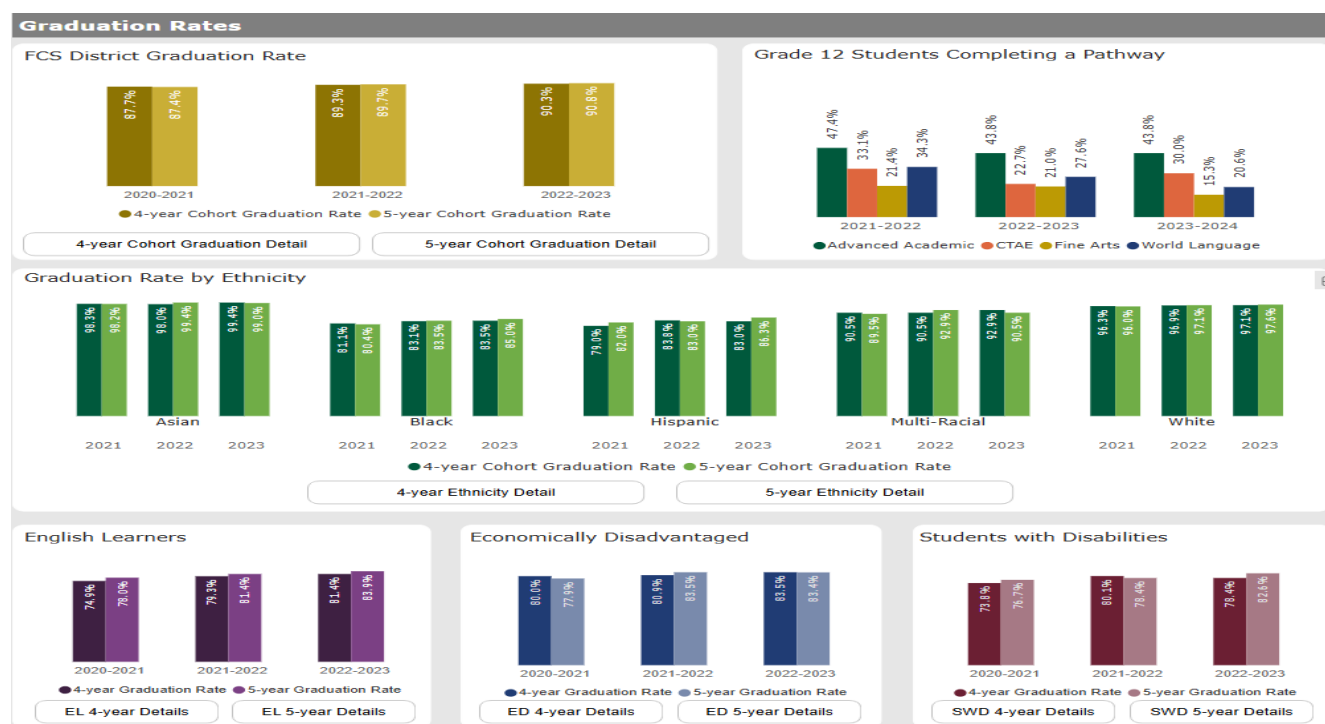
Fulton County Schools SAT Reasoning Test 2024 Results

	Mean EBRW Score	Mean Math Score	Total EBRW and Math
Fulton	541	522	1063
Georgia	525	503	1030
National	507	488	995

SAT/ACT PERFORMANCE



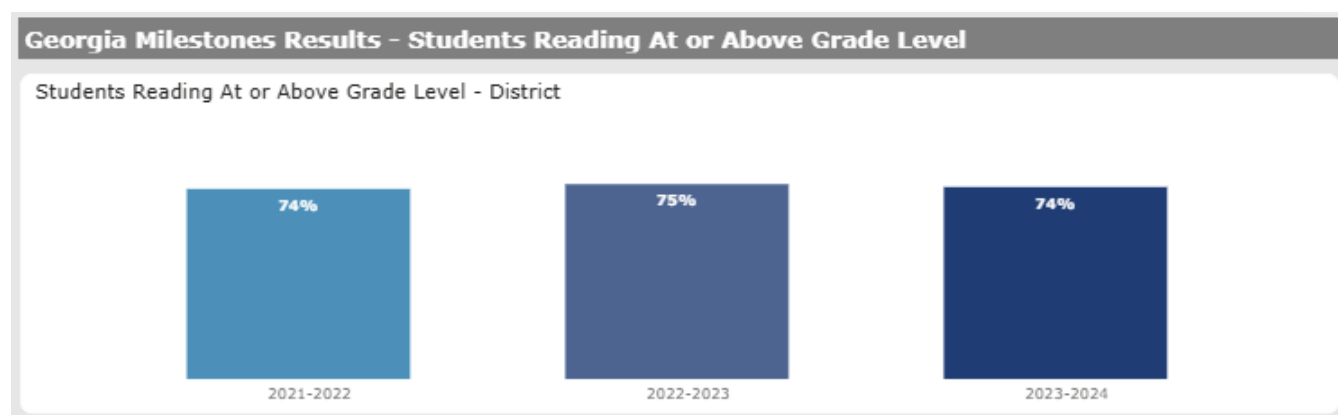
GRADUATION RATES



CONTENT MASTERY



GMAS – READING, ELA, SOCIAL STUDIES, MATHEMATICS, AND SCIENCE

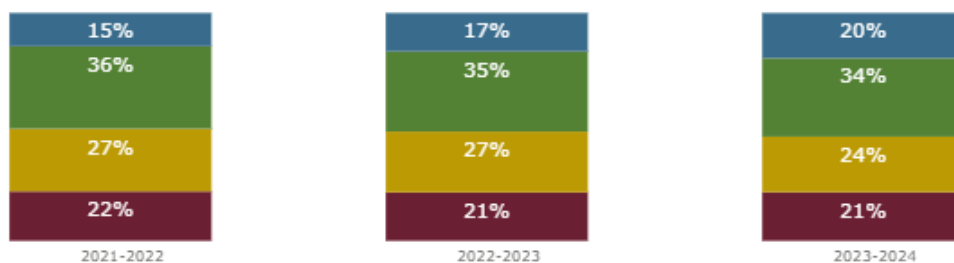


GMAS – READING, ELA, SOCIAL STUDIES, MATHEMATICS, AND SCIENCE

Georgia Milestones Results - English Language Arts

Distribution of Achievement Levels - District

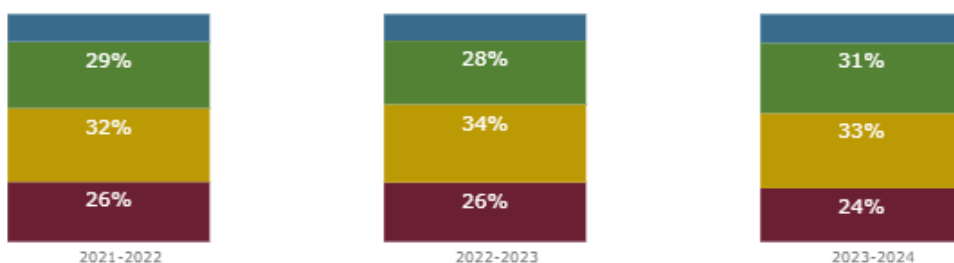
● Beginning ● Developing ● Proficient ● Distinguished



Georgia Milestones Results - Social Studies

Distribution of Achievement Levels - District

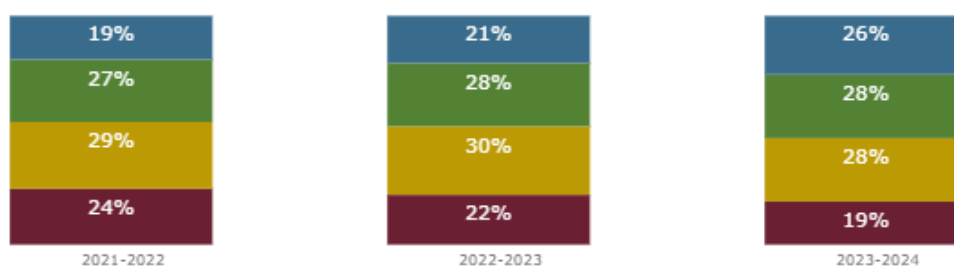
● Beginning ● Developing ● Proficient ● Distinguished



Georgia Milestones Results - Mathematics

Distribution of Achievement Levels - District

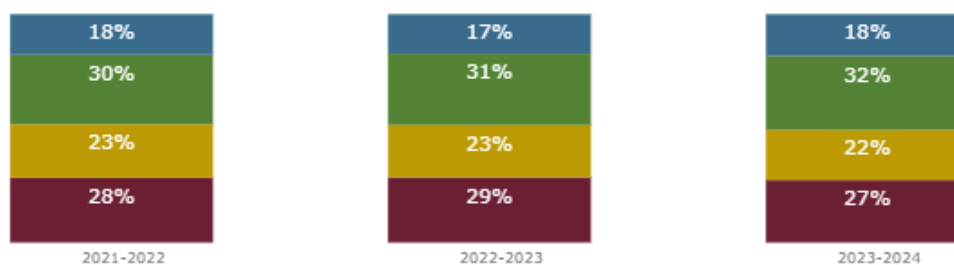
● Beginning ● Developing ● Proficient ● Distinguished



Georgia Milestones Results - Science

Distribution of Achievement Levels - District

● Beginning ● Developing ● Proficient ● Distinguished



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.

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
ELEMENTARY SCHOOLS					
Abbotts Hill Elementary	7.72	#	12.08	17.15	18.14
Alpharetta Elementary	10.96	5.71	14.17	22.15	19.12
Asa G. Hilliard	*	*	*	*	*
Barnwell Elementary	8.40	#	9.82	17.77	15.92
Bethune Elementary	*	*	*	*	*
Birmingham Falls Elementary	#	#	#	#	#
Brookview Elementary	*	*	*	*	*
Campbell Elementary	*	*	*	*	*
Cliftondale Elementary	60.33	37.54	62.40	73.94	*
Cogburn Woods Elementary	8.41	5.40	10.26	15.01	14.14
College Park Elementary	*	*	*	*	*
Conley Hills Elementary	*	*	*	*	*
Crabapple Crossing Elementary	#	#	#	5.61	5.60
Creek View Elementary	5.33	#	5.64	6.67	5.12
Dolvin Elementary	10.47	#	9.38	19.13	16.43
Dunwoody Springs Charter Elementary	56.61	28.71	64.48	70.71	*
Feldwood Elementary	*	*	*	*	*
Findley Oaks Elementary	#	#	6.26	15.87	15.21
C. H. Gullatt Elementary	*	*	*	*	*
Hamilton E Holmes Elementary	*	*	*	*	*
Hapeville Elementary	*	*	*	*	*
Heards Ferry Elementary	#	#	#	9.08	9.32
Hembree Springs Elementary	43.04	16.14	54.05	56.48	53.13
Heritage Elementary	*	*	*	*	*
High Point Elementary	43.56	25.51	48.49	58.29	57.57
Hillside Elementary	25.69	14.23	33.96	40.00	40.72
Ison Springs Elementary	59.81	27.03	73.44	84.69	*
Esther Jackson Elementary	64.84	30.34	66.67	71.05	*
Lake Forest Elementary	*	*	*	*	*
Lake Windward Elementary	5.73	#	5.19	11.73	11.61
Seaborn Lee Elementary	*	*	*	*	*
S. L. Lewis Elementary	*	*	*	*	0.00
Liberty Point Elementary	*	*	*	*	*
Manning Oaks Elementary	27.15	13.51	28.22	32.67	30.65

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	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Medlock Bridge Elementary	9.07	#	11.09	15.64	13.86
Mimosa Elementary	89.21	26.73	81.85	*	*
Mountain Park Elementary	#	#	5.99	11.93	9.40
New Prospect Elementary	13.36	6.38	15.08	16.13	16.90
Love T. Nolan Elementary	*	*	*	*	*
Northwood Elementary	16.85	6.19	20.56	29.31	27.74
Oakley Elementary	*	*	*	*	*
Ocee Elementary	11.92	6.81	10.13	18.45	17.59
Palmetto Elementary	*	*	*	*	*
Parklane Elementary	*	*	*	*	*
Randolph Elementary	64.91	*	*	*	*
Renaissance Elementary	*	*	*	*	*
River Eves Elementary	34.07	13.16	27.85	35.77	29.79
Roswell North Elementary	16.12	7.86	10.21	16.21	19.13
Shakerag Elementary	6.47	#	6.67	13.99	12.83
Spalding Drive Charter Elementary	21.55	9.28	27.94	38.08	28.91
State Bridge Crossing Elementary	8.95	#	11.23	20.26	16.86
Stonewall Tell Elementary	54.39	32.30	55.93	68.40	*
Summit Hill Elementary	#	#	#	8.14	7.44
Sweet Apple Elementary	#	#	#	9.08	7.84
Vickery Mill Elementary	69.45	31.43	74.44	80.38	*
Evoline C. West Elementary	68.93	*	*	*	*
Wilson Creek Elementary	10.75	#	9.69	17.81	14.98
Wolf Creek Elementary	53.68	30.06	54.97	71.19	*
Woodland Elementary Charter	33.41	19.15	40.22	45.35	48.06
MIDDLE SCHOOLS					
Autrey Mill Middle	7.95	#	8.65	15.19	14.89
Bear Creek Middle	69.40	*	*	*	*
Camp Creek Middle	*	*	*	*	*
Crabapple Middle	10.72	7.66	12.86	18.46	19.52
Elkins Pointe Middle	37.78	15.47	43.99	49.25	50.99
Haynes Bridge Middle	23.20	9.74	27.45	39.65	37.32
Holcomb Bridge Middle	50.07	21.12	58.10	64.82	62.04
Hopewell Middle	11.78	5.22	12.68	18.06	19.68

FREE AND REDUCED PRICE MEAL ELIGIBILITY

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	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Ronald McNair Middle	*	*	*	*	*
Northwestern Middle	#	#	6.65	11.00	11.05
Paul D. West Middle	*	*	*	*	*
Renaissance Middle	67.57	43.51	70.75	76.35	*
Ridgeview Charter Middle	47.23	22.22	45.08	53.17	51.22
River Trail Middle	6.23	#	8.82	15.08	14.48
Sandtown Middle	55.71	33.82	56.76	63.55	62.45
Sandy Springs Charter Middle	45.80	28.05	59.44	65.63	*
Taylor Rd Middle	8.95	#	9.04	18.23	15.51
Webb Bridge Middle	7.35	#	9.46	10.74	7.90
Woodland Middle	*	*	*	*	*
HIGH SCHOOLS					
Alpharetta High	8.41	#	10.63	16.46	15.12
Banneker High	*	*	*	*	*
Cambridge High	#	#	5.21	10.96	10.74
Centennial High	27.71	11.78	35.01	45.47	43.03
Chattahoochee High	8.30	#	7.88	18.47	16.30
Crescent High	62.97	*	*	*	*
Global Impact Academy		26.43	52.09	61.61	56.47
Independence Alternative School	28.74	16.34	33.33	68.89	62.02
Innovation Academy		#	5.55	11.16	10.46
Johns Creek High	5.57	#	7.62	13.13	12.13
Langston Hughes High	63.18	37.24	64.66	72.43	*
McClarlin High	*	*			
Milton High	8.15	#	10.99	17.74	17.21
North Springs Charter High	33.78	18.32	43.06	53.60	53.72
Northview High	6.04	#	7.89	15.51	12.57
Riverwood International Charter High	29.97	13.61	30.40	41.38	40.47
Roswell High	17.83	9.04	22.94	29.37	28.89
Tri Cities High	*	*	*	*	*
Westlake High	45.68	24.59	43.36	53.39	48.78
Promise Career Institute					76.92
Fulton Academy of Virtual Excellence		32.80	30.78	37.50	27.99

FREE AND REDUCED PRICE MEAL ELIGIBILITY

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	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
CHARTER SCHOOLS					
Amana Academy	39.74	38.03	30.10	48.23	47.53
Chattahoochee Hills Charter School	60.19	51.88	51.61	69.98	83.02
Fulton Academy of Science and Technology	#	7.90	8.14	6.36	5.43
Hapeville Charter Career Academy	75.98	76.25	76.27	76.51	*
Hapeville Charter Middle School	84.96	85.12			
KIPP South Fulton Academy School	74.64	38.30	60.99	58.16	*
Main Street Charter Academy	60.19	93.77	90.96	67.75	46.14
RISE Grammar	73.32	37.84	70.05		
RISE Prep	68.05	35.71	48.42		
Skyview High School	84.85	#	71.54	75.41	88.44
System Total	42.17%	34.75%	44.28%	49.62%	51.48%

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.

Capital Program V (FY 2018 - FY 2027)

	Current Budget	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual
Receipts							
SPLOST	\$ 964,423,129	\$ -	\$ 163,059,682	\$ 187,817,670	\$ 180,478,754	\$ 184,825,850	\$ 227,945,211
State Revenue-Capital Outlay	38,276,127	-	-	-	18,689,247	3,671,356	11,700,535
Federal							
Other Federal Revenue-Reimbursement	7,920,331	-	787,145	1,577,661	1,583,561	1,587,774	1,589,460
Other Local Revenue							
Facility Fee	1,649,163	-	1,200	252,479	327,028	562,267	257,250
Interest Income	37,813,908	-	710,397	2,897,072	2,189,180	135,584	510,901
Total Receipts	\$ 1,050,082,658	\$ -	\$ 164,558,424	\$ 192,544,882	\$ 203,267,770	\$ 190,782,832	\$ 242,003,356
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
School Replacements	219,862,502	287,036	6,272,260	32,722,154	18,254,408	42,151,799	13,858,721
Local School Needs/Additions	243,206,762	44,453	4,501,755	41,681,813	34,939,179	37,306,884	44,099,031
Project Reserve	16,268,835	-	-	-	-	-	-
Non-Construction Disbursements							
Equipment	23,824,195	-	2,698,779	4,481,898	3,235,294	1,388,827	1,676,004
Technology	225,133,691	-	29,015,920	22,834,956	39,326,635	48,427,807	62,592,666
Transportation	47,428,065	-	6,139,932	9,814,018	8,023,325	2,865,820	1,229,423
Security	17,907,313	-	1,886,322	4,542,352	2,480,810	3,761,882	1,428,075
Capital Operations	20,402,746	-	2,640,516	2,891,192	3,778,142	3,233,240	5,398,158
Innovation Fund	3,000,000	-	-	-	-	640,414	-
Program Management	20,200,000	-	2,542,066	4,238,225	4,277,438	3,794,959	3,649,581
Transfer out Debt Service	42,757,391	-	12,131,344	11,229,663	7,266,739	12,127,226	1,100
Program Reserve	7,427,507	-	-	-	-	-	-
Debt Service-QSCB Principal Payment	11,878,335	-	2,375,667	2,375,667	2,375,667	2,375,666	2,375,668
Debt Service-QSCB Interest Expense	8,427,680	-	842,768	1,685,536	1,685,536	1,685,536	1,685,536
Total Disbursements	\$ 1,027,714,911	\$ 695,764	\$ 74,794,487	\$ 159,804,741	\$ 177,994,209	\$ 192,742,291	\$ 142,237,562
Other Financing Sources							
Short Term Note Proceeds	-	-	-	-	-	-	-
Transfer in Borrow from General Fund	695,764	695,764	-	-	-	-	-
Other Financing Uses							
Short Term Note Repayment	-	-	-	-	-	-	-
Short Term Note Interest Expense	-	-	-	-	-	-	-
General Fund Interest	(24,036)	-	(24,036)	-	-	-	-
Transfer out Repay General Fund	(695,764)	-	(695,764)	-	-	-	-
Transfer to Other CAP Project	(1,271,727)	-	(1,271,727)	-	-	-	-
Total Financing	\$ (1,295,763)	\$ 695,764	\$ (1,991,527)	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Receipts Over (Under)	22,367,748	(695,764)	89,763,938	32,740,141	25,273,561	(1,959,460)	99,765,795
Cash Balance Beginning of Fiscal Year		-	-	87,772,411	120,512,552	145,786,113	143,826,653
Cash Balance End of Fiscal Year		\$ 0	\$ 87,772,411	\$ 120,512,552	\$ 145,786,113	\$ 143,826,653	\$ 243,592,448

Capital Program V (FY 2018 - FY 2027)

	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	Proposed Budget
Receipts						
SPLOST	\$ 20,295,962	\$ -	\$ -	\$ -	\$ -	\$ 964,423,130
State Revenue-Capital Outlay	3,973,324	241,665	-	-	-	38,276,127
Federal						-
Other Federal Revenue-Reimbursement	794,730	-	-	-	-	7,920,331
Other Local Revenue						-
Facility Fee	135,368	110,041	3,530	-	-	1,649,162
Interest Income	8,848,927	10,588,763	5,800,725	3,448,155	2,684,204	37,813,908
Total Receipts	\$ 34,048,310	\$ 10,940,469	\$ 5,804,255	\$ 3,448,155	\$ 2,684,204	\$ 1,050,082,657
Disbursements						
Construction Disbursements*						
New Schools	\$ 73,139	\$ -	\$ -	\$ -	\$ -	\$ 115,068,707
School Replacements	6,164,130	52,928,654	19,132,160	14,261,162	-	206,032,484
Local School Needs/Additions	12,228,310	12,519,168	11,348,475	19,920,681	9,583,876	228,173,625
Project Reserve	-	-	-	-	52,471,106	52,471,106
Non-Construction Disbursements						-
Furniture, Fixtures & Equipment	4,546,308	5,365,493	431,592	-	-	23,824,196
Technology	21,466,001	1,532,038	-	-	-	225,196,023
Transportation	4,299,211	6,882,731	567,908	7,605,699	-	47,428,066
Security	3,305,927	41,366	-	460,580	-	17,907,313
Capital Operations	1,859,374	590,560	11,564	-	-	20,402,746
Innovation Fund	441,645	-	-	-	-	1,082,059
Program Management	1,434,333	-	-	-	-	19,936,602
Transfer out Debt Service	1,319	-	-	-	-	42,757,390
Program Reserve	-	-	-	-	28,200,563	28,200,563
Payment	-	-	-	-	-	11,878,335
Debt Service-QSCB Interest Expense	842,768	-	-	-	-	8,427,679
Total Disbursements	\$ 56,662,465	\$ 79,860,010	\$ 31,491,700	\$ 42,248,122	\$ 90,255,545	\$ 1,048,786,895
Other Financing Sources						
Short Term Note Proceeds	-	-	-	-	-	-
Fund	-	-	-	-	-	695,764
Other Financing Uses						-
Short Term Note Repayment	-	-	-	-	-	-
Short Term Note Interest Expense	-	-	-	-	-	-
General Fund Interest	-	-	-	-	-	(24,036)
Transfer out Repay General Fund	-	-	-	-	-	(695,764)
Transfer to Other CAP Project	-	-	-	-	-	(1,271,727)
Total Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,295,763)
Excess (Deficiency) of Receipts Over (Under) Disbursements	(22,614,154)	(68,919,541)	(25,687,444)	(38,799,968)	(87,571,341)	1,295,763
Cash Balance Beginning of Fiscal Year	243,592,448	220,978,294	152,058,753	126,371,309	87,571,341	
Cash Balance End of Fiscal Year	\$ 220,978,294	\$ 152,058,753	\$ 126,371,308.58	\$ 87,571,340.95	\$ -	

Capital Program VI (FY 2023 - FY 2028)

	Current Budget	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected
Receipts				
SPLOST	\$ 1,213,397,340	217,855,188	242,408,319	244,111,258
Federal				
Other Federal Revenue Reimbursement	7,249,996	794,730	2,281,637	802,557
Other Local Revenue				
Interest Income	54,535,643	3,806,299	14,656,400	15,972,951
Total Receipts	\$ 1,275,182,979	\$ 222,456,217	\$ 259,346,356	\$ 260,886,766
Disbursements				
Construction Disbursements				
New Schools	-	-	-	-
School Replacements	208,729,397	30,382	2,331,934	8,248,483
Local School Needs	384,486,994	3,910,760	50,527,095	30,191,828
Project Reserve	119,038,169	-	-	3,468,197
Non-Construction Disbursements				
Furniture, Fixtures & Equip.	17,703,444	8,459	2,258,283	4,782,780
Technology	276,064,376	19,831,832	49,569,855	54,584,372
Transportation	27,768,000	394	844,402	9,421,093
Security	4,900,000	615,231	166,852	156,273
Capital Operations	23,470,023	1,912,867	3,879,927	4,281,244
Program Management	21,500,000	2,968,934	4,987,842	4,326,367
Program Reserve	172,056,692	-	-	-
Debt Service-QSCB Principal Payment	11,880,974	2,375,667	2,376,987	2,376,986
Debt Service-QSCB Interest Expense	7,584,910	842,768	1,685,536	1,685,536
Total Disbursements	\$ 1,275,182,979	\$ 32,497,295	\$ 118,628,712	\$ 123,523,157
Other Financing Sources				
Short Term Note Proceeds	-	-	-	-
Other Financing Uses				
Short Term Note Repayment	-	-	-	-
Short Term Note Int. Expense	-	-	-	-
General Fund Interest	-	-	-	-
Transfer out Repay	-	-	-	-
Total Financing	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Receipts	-	189,958,922	140,717,644	137,363,608
Over (Under) Disbursements	-	0	0	0
		189,958,922	140,717,644	137,363,608
Fund Balance - July 1, 20XX		-	189,958,922	330,676,566
Fund Balance - June 30, 20XX		\$ 189,958,922	\$ 330,676,566	\$ 468,040,174

Capital Program VI (FY 2023 - FY 2028)

	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast	Proposed Total
Receipts				
SPLOST	254,315,093	254,707,482	-	\$ 1,213,397,340
Federal				
Other Federal Revenue Reimbursement	1,685,536	1,685,536	-	7,249,996
Other Local Revenue				
Interest Income	12,687,301	7,412,693	0	54,535,644
Total Receipts	\$ 268,687,930	\$ 263,805,711	\$ -	\$ 1,275,182,980
Disbursements				
Construction Disbursements				
New Schools	-	-	-	-
School Replacements	83,117,498	115,001,100	-	208,729,397
Local School Needs	166,460,082	133,397,229	-	384,486,994
Project Reserve	53,509,318	62,060,655	-	119,038,170
Non-Construction Disbursements				
Furniture, Fixtures & Equip.	4,830,502	5,823,421	-	17,703,445
Technology	61,967,633	90,110,684	-	276,064,376
Transportation	10,847,075	6,655,036	-	27,768,000
Security	2,500,000	1,461,645	-	4,900,001
Capital Operations	5,379,421	8,016,564	-	23,470,023
Program Management	4,900,101	4,316,756	-	21,500,000
Program Reserve	85,000,000	87,056,692	-	172,056,692
Debt Service-QSCB Principal Payment	2,375,667	2,375,667	-	11,880,974
Debt Service-QSCB Interest Expense	1,685,536	1,685,536	-	7,584,910
Total Disbursements	\$ 482,572,834	\$ 517,960,982	\$ -	\$ 1,275,182,983
Other Financing Sources				
Short Term Note Proceeds	-	-	-	-
Other Financing Uses				
Short Term Note Repayment	-	-	-	-
Short Term Note Int. Expense	-	-	-	-
General Fund Interest	-	-	-	-
Transfer out Repay	-	-	-	-
Total Financing	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Receipts	0	0	0	
Over (Under) Disbursements	(213,884,904)	(254,155,271)	0	
	(213,884,904)	(254,155,271)	-	
Fund Balance - July 1, 20XX	468,040,174	254,155,271	-	
Fund Balance - June 30, 20XX	\$ 254,155,271	\$ -	\$ -	

FY2026 School Allotment Guidelines



(Component of the Funding Model)

Provided by: Financial Services Division
Board Approved June 2025

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 1Total general education enrollment \div 22 = # Teachers (rounded up to the nearest whole)**Grades 1-3:** 23 to 1Total general education enrollment \div 23 = # Teachers (each grade level is calculated separately, rounded up to the nearest whole)**Grades 4-5:** 30 to 1Total general education enrollment \div 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** 30 to 1Total general education enrollment \div 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. $y \times 0.50$ = the reduction in IDT.

For example: 12.50 TAG teachers - 3 TAG teachers = 9.50

$$9.50 \times 0.50 = 4.75$$

$$34.50 \text{ teachers before adjustment} - 4.75 = 29.75 \text{ interdisciplinary teachers}$$

*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.

The grade level with the highest enrollment plus 1/3 of self-contained will be used to calculate the connection allocation.

$$\text{Highest enrollment} + 1/3 \text{ SC} \div 30 = \text{Connection Allocation (rounded up to nearest whole)}$$

TEACHER ALLOCATIONS

HIGH SCHOOLS*Pupil/General Ed. Classroom Teacher Ratios:*

Grades 9-12: 32 to 1

Teachers (rounded to the nearest .5) = Total general education enrollment X 6, ÷ 5, then ÷ 32.

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 adjust the high school teaching allocations based on 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	1 – 499	=	1.00	1 – 550	=	1.00
	750 – 1499	=	2.00	500 – 599	=	2.00	551 – 1100	=	2.00
	1500 +	=	3.00	600 +	=	3.00	1101 – 1619	=	3.00
							1620 – 2499	=	4.00
							2500 – 2999	=	5.00
						3000 +	=	6.00	
Bookkeeper							1 per school		
Athletic Director							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. <i>Minimum 1 per school</i>			Based upon disciplinary incidents, criminal incidents in the school, and criminal incidents in the community. <i>Minimum 1 per school</i>		
Clinic Aide	1 per school			1 per school			1 per school		
CST	1 per school								
Custodian	1/28,000 sq. ft. Base of 4.00 (keep a minimum of 2.00)			1/28,000 sq. ft. Base of 4.00 (keep a minimum of 3.00)			1/28,000 sq. ft. Base of 4.00 <i>1 stadium Custodian</i> (keep a minimum of 5.00)		
	For MS/HS if allocation falls under 5.00, keep a minimum of 2.00 Conversion is permitted only for custodial contracting and requires prior approval from the Chief Operating Officer (COO).								
Data Clerk	1 per school			1 per school			1 per school		
Instructional Coach (Literacy)	1 per school								
Media Ed Tech Instr.	1 per school			1 per school			1 per school		
MTSS/504 Support	1 per school			1 per school			1 per school		
Registrar							1 per school		
PA III	1 per school			1 per school			1 per school (flexible)		
School Police Officer				1 per school			2 per school		
School Nurse							1 per school		

SUPPORT STAFF

FLEXIBLE



Position	Elementary			Middle			High		
Counselor							1 – 325	=	1.00
							326 – 649	=	2.00
							650 – 974	=	3.00
				1 – 450	=	1.00	975 – 1299	=	4.00
				451 – 900	=	2.00	1300 – 1624	=	5.00
				901 – 1350	=	3.00	1625 – 1949	=	6.00
				1351 – 1800	=	4.00	1950 – 2274	=	7.00
				1801+	=	5.00	2275 – 2599	=	8.00
							2600 – 2924	=	9.00
							2925+	=	10.00
Counselor Clerk				1 per school			1 per school		
ISS				1 non-certified			1 non-certified		
PAII/ 190 day							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



Program	Allotment Formula		
Adaptive Art (All)	Based on the number of self-contained Special Ed. classes in a school		
	1 SC	.05 Teacher	
	2 SC	.10 Teacher	
	3 or 4 SC	.15 Teacher	
	5 or more SC	.20 Teachers 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	
	4 – 11 classes:	.40 Teacher	
	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. General Ed. classes with a cushion of 5 or less, add homeroom. The program manager may implement reasonable adjustments with prior approval from the Chief Academic Officer (CAO) and Chief Finance Officer (CFO). <i>Add five .20 allocations for support teachers (FAST)</i>		
AVID Teachers (MS/HS)	Maximum of 1.00 allocation.		
Career, Technical & Agricultural Education Teachers (ES)	1 per zone		
Career, Technical & Agricultural Education Teachers (HS)	One teacher per Tech Lab. Allocation beyond one teacher per lab is based on student enrollment. Class size: 33		
Career Technology Intervention (CTI) Teachers and Paras (HS)	# of CTI Students	# of CTI Teachers	# of CTI Paras
	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	

SPECIAL PROGRAMS - PERSONNEL

NON-FLEXIBLE



Program	Allotment Formula	
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.	
General Music /Chorus Teachers (ES)	# of Classes	# of Teachers
	4 – 11 classes:	.40 Teacher
	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. General Ed. classes with a cushion of 5 or less, add homeroom. The program manager may implement reasonable adjustments with prior approval from the Chief Academic Officer (CAO) and Chief Finance Officer (CFO).	
	<i>Add five .20 allocations for support teachers (FAST)</i>	
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.	

SPECIAL PROGRAMS - PERSONNEL

NON-FLEXIBLE



Program	Allotment 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 Teachers per day (the teacher is at the school)	
Parent/Bi-Lingual Liaisons (All)	Allocations are based on the number of students identified as having a primary language other than English. 0.50 Parent/Community Liaison		
	150 - 250 students	0.50 Parent/Community Liaison	
	251+ students	1.00 Parent/Community Liaison	
Physical Education Teachers (ES)	# of Classes	# of Teachers	# of Assistants
	4 – 11 classes:	.40 Teacher	.40 Asst.
	12 – 17 classes:	.60 Teacher	.60 Asst.
	18 – 23 classes:	.80 Teacher	.80 Asst.
	24 – 29 classes:	1.00 Teacher	1.00 Asst.
	30 – 35 classes:	1.20 Teachers	1.20 Assts.
	36 – 41 classes:	1.40 Teachers	1.40 Assts.
	42 – 47 classes:	1.60 Teachers	1.60 Assts.
	48 – 53 classes:	1.80 Teachers	1.80 Assts.
	54 – 59 classes:	2.00 Teachers	2.00 Assts.
Every 6 sections/classes above 30 earn an additional .20 allocation. Gen. Ed classes with a cushion of 5 or less add homeroom. The 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 <i>Physical Education add five .20 allocation for support teachers (PEST)</i>			
JROTC Instructors (HS)	Less than 150 Students	1.00 Officer and 1.00 NCO	
	151-250 Students	1.00 Officer and 2.00 NCOs	
	251-350 Students	1.00 Officer and 2.00 NCOs	
	The Block schedule will use actual enrollment for 1st semester with projected enrollment for 2 nd semester and divide by two to determine staffing.		
Remedial (MS, HS)	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 allotment earned. Class Size 23:1		

SPECIAL PROGRAMS - PERSONNEL

NON-FLEXIBLE



Program	Allotment Formula	
School Social Workers (All)	Allocations are assigned based on QBE earnings. FCSS supplements the remaining costs with local funds. A growth component added to the formula that will consider additional enrollment and new schools. Minimum of 1.00 dedicated per high school	
School Psychologists (All)	Allocations are assigned based on QBE earnings. FCSS supplements the remaining costs with local funds. A growth component added to the formula that will consider additional enrollment and new schools.	
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 (<i>excluding FAVE</i>)
	6-8	Minimum of 2.00 TAG teachers per school
	9-12	Minimum of 1.00 TAG teacher per school
	After the minimum need is exceeded; the 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. Divide total WL enrollment by 165, then add 1.0 for each World Language in addition to Spanish that is taught full-time at the school, or .5 for each World Language in addition to Spanish that is taught part-time at the school. Decimals are rounded up to the nearest .5 or whole number.	
World Languages (HS)	<p>High schools are awarded a .5 allotment annually for meeting each of the following four criteria:</p> <ol style="list-style-type: none"> 1) has added a new language or program (two-year limit) 2) offers four or more different languages via face-to-face instruction 3) has AP or IB SL or HL Year 2 students in each language offered 4) is in Zone 1-3 or is an open campus school. <p>The maximum that a school can earn is 2.0 if all four criteria are met.</p>	

SPECIAL PROGRAMS – NON-PERSONNEL

NON-FLEXIBLE



Program	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)	The program manager administers a reserve and determines additional allocations on an as-needed basis.	
Career, Technical & Agricultural Education Program Funds (ES)	♦ Agricultural Science	\$ 4,000
	♦ Career Exploration	\$ 1,500
	♦ Construction	\$ 5,000
Career, Technical & Agricultural Education Programs Funds (MS)	♦ Agricultural Science	\$ 4,000
	♦ Audio, Video, Technology and Film	\$ 3,000
	♦ Business	\$ 1,000
	♦ Career and Technical Student Organizations	\$ 2,500
	♦ Computer Science	\$ 1,000
	♦ Construction	\$ 5,000
	♦ Engage/Career Awareness	\$ 1,500
	♦ Engineering	\$ 3,500
	♦ Family and Consumer Science	\$ 3,000
	♦ Graphic Design	\$ 2,500
	♦ Healthcare Science	\$ 3,000
	♦ High-School Credit Course	\$ 500
	♦ Law and Justice	\$ 2,000
	♦ Marketing	\$ 1,000

SPECIAL PROGRAMS – NON-PERSONNEL

NON-FLEXIBLE



Program	Allotment Formula	
Career, Technical & Agricultural Education Programs Funds (HS)	♦ Agriculture Science	\$ 7,000
	♦ Atlanta Technical College Instructor (ATC)	\$ 7,000
	♦ Audio, Video, Technology and Film	\$ 6,000
	♦ Automotive	\$ 5,000
	♦ Aviation	\$ 3,000
	♦ Business Education	\$ 1,000
	♦ Career and Technical Instruction	\$ 1,000
	♦ Career and Technical Student Organizations	
	10 – 50 members in previous year	\$ 2,500
	51 – 200 members in previous year	\$ 3,500
	201+ members in previous year	\$ 4,500
	♦ Construction & Welding	\$ 10,000
	♦ Cosmetology	\$ 6,000
	♦ Culinary Arts	\$ 12,000
	♦ Engineering	\$ 7,000
	♦ Family and Consumer Science	\$ 6,000
	♦ Graphic Design	\$ 5,000
	♦ Healthcare Science	\$ 6,000
	♦ Industry Certified Programs	\$ 1,500
	♦ Information Technology	\$ 2,000
	♦ Law and Justice	\$ 5,000
	♦ Manufacturing & Logistics	\$ 6,000
	♦ Marketing Education	\$ 2,000
	♦ Teaching Profession/Early Childhood Education	\$ 3,000
	♦ Work-based Learning	\$ 1,000
	♦ Young Farmer	\$ 4,000
ESOL Funds (ES)	Distribution determined by the CAO and available funds	
Safety Personnel Overtime (MS/HS)	MS	HS
	50 hours for one	250 hours for one 500 hours for two
Traffic Officer (All)	AM/PM 1 hour each Based on needs as assessed by the Safety and Security department.	

NON-PERSONNEL**FLEXIBLE FUNDING**

Allocations	Allotment Formula	
Base Allocation (All)	ES	Copier Lease, Clerical Overtime, and Cell Phones
	MS	Copier Lease, Clerical Overtime, Cell Phones, and Extramural (MS)
	HS	Copier Lease, Clerical Overtime, Cell Phones, and Security Funds
Flex Position (ES & HS)	ES	Counselor Salary
	HS	Graduation Coach Salary
	Amount is based on average salary	
Funds for New Schools Opening This Year	A. \$25 additional per pupil dollar allocation B. One teacher's salary C. \$2,000 per TAG Teacher	
Per Pupil Allocation (All)	\$130 per student	
Professional Day	# of teachers x sub pay x 2 days	
SAT Prep Classes (HS)	Equivalent of a .20 teacher position allocated to every HS to offer SAT Prep Classes	
Supplements (All)	Amounts are determined annually by the Human Resources Division.	
Supplements-Athletic (HS)	Amounts are determined annually by the Human Resources Division.	

ADDITIONAL PROGRAMS

Fulton Virtual Program:

Allocation	Allotment Formula
Virtual Teachers/GAVS Tuition	<ul style="list-style-type: none"> ♦ Base Allocation: (30.00 Teachers equivalent) <ul style="list-style-type: none"> • Each HS earns 200 enrollments per semester. • FV earns dollars/allocation to convert to FV teachers or pay GAVS tuition depending on enrollments. ♦ Supplemental allocation: <ul style="list-style-type: none"> • One teacher is earned for every 160 enrollments beyond base allocation. • High Schools that exceed 200 enrollments per semester are charged the equivalent of one average teacher for allotments up to 499 enrollments. • High schools are charged the equivalent of two average teachers for allotments above 499.

Enrollments beyond school allocations that schools must pay back are calculated at the rate below per enrollment, per semester.

Enrollment between 201-499

- ❖ Charge = $[1/320(\text{avg. teacher salary} - \text{average paraprofessional})] * \text{Enrollment}$

Enrollment beyond 499

- ❖ Charge = $[2(1/320(\text{avg. teacher salary} - \text{average paraprofessional}))] * \text{Enrollment}$

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
PA III	1.00
Administrative 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

ADDITIONAL PROGRAMS***In School Academies (ISA):***

Provides overaged/under-credit students access to a thriving supportive learning environment aimed at providing extensive support needed to graduate high school. Additional support around social skills building and college and career support is provided to each student. Students are supported by:

Personnel	Allocation
Core Class Teachers (Math, Science, Social Studies, Language Arts, etc.)	2.00
Non-Personnel	Allocation
ISA Funds	\$20,000

Magnet Programs: (3DE, CTAE, IB, STEAM, STEM and VPA)

FTE Per Magnet		
Elementary	Middle	High
1.00 Teacher	.50 School Coordinator	*3.00 Teachers 1.00 School Coordinator
Magnet Supplement		

*HS with a second magnet program will receive 2.00 additional teacher FTE for their second magnet or the equivalent total FTE allocation from the previous year as to not exceed the 2024-2025 total FTE earning.

First-Time Magnets without Certification gets one year of planning before earning FTE allocation.

Non-Personnel	
Year	Amount
New	\$15,000
Existing	\$30,000
Certified	\$45,000

Middle College Program:

Personnel	Allocation
Assistant Principal	1.00

ADDITIONAL PROGRAMS

S.A.F.E. Centers:

S.A.F.E (Student and Family Engagement) Centers follow a community school model that is both a physical space and a set of partnerships between the education system, nonprofit sector, and local government agencies.

Personnel	Allocation
School Social Worker	1.00
Administrative Assistant	1.00
Non-Personnel	
Funding may be allocated from the general fund or other funding sources.	

While the specific programs and services vary according to local context, there are four key pillars of the community school approach.

1. **Integrated student support:** Includes mental and physical health care, nutrition support, housing assistance, and other wraparound services.
2. **Expanded and enriched learning time:** Includes lengthening the school day and year, as well as enriching the curriculum through real-world learning opportunities.
3. **Active family and community engagement:** Includes both service provision and meaningful partnership with parents and family members to support children's learning.
4. **Collaborative leadership and practices:** Includes coordination of community school services as well as site-based leadership teams and teacher learning communities.

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 three-student Max waiver (add 3 to class sizes below).

Class Group/Exception Program	Funding Class Size	Original Maximum Individual Class Size		Exception to Maximum 2 Segments Per Day Per Teacher with Paraprofessional
		* w/o para	** w/ para	
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 Brain 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.

PARTNERSHIP FOR ACADEMICS AND THERAPEUTICS BETWEEN HOME AND SCHOOL (PATHS)

The program provides comprehensive educational, therapeutic, and behavioral support services to students with disabilities who exhibit intense social, emotional, and/or behavioral challenges with a severity, frequency, or duration that requires a specialized level of support. This program serves as an option available to students within the continuum of services required by IDEA and often provides services that prevent students from requiring residential or more restrictive placements.

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 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.

# IEPs (Initial & Annual Reviews)	INITIAL EVALUATIONS	RE- EVALUATIONS	PROGRAM WEIGHT	IST ALLOCATION
1 = <50 2 = 51-100	1 = <12 2 = 12-17	1 = <10 2 = 10-19	1 = IRR Only	Score = 0-6 = .50
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

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
MTSS/504 Support Specialist	1.00
Data Clerk	1.00
Bookkeeper	1.00
PAII Front Office	1.00
Technology Specialist	1.00
Building Custodian	4.00
Clinic Assistant	1.00
Special Education – Teacher	1.00
School Police Officer	1.00
Per Pupil Allocation	\$130
Base Allocation	Copier Lease, Clerical Overtime and Cell Phones

FULTON VIRTUAL SCHOOL

The virtual school follows the traditional school allocation model plus the allocations listed below:

Grades / Subjects	Class Size
Grades 3	30
Support Staff	
Personnel	Allocation
Instructional Coach (Math)	1.00
Instructional Coach (ELA)	1.00

STEAM/STEM CAMPUSES

These campuses follow the traditional school allocation model plus the allocations listed below:

Personnel	Allocation
General Teachers	3.00
Coordinator	1.00
Non-Personnel	Allocation
Per pupil allocation	\$130.00

MIDDLE COLLEGE CAMPUSES

These campuses follow the traditional school allocation model plus the allocations listed below:

Personnel	Allocation
General Teachers	3.00
Coordinator	1.00
Non-Personnel	Allocation
Per pupil allocation	\$130.00

Support Staff	
Personnel	Allocation
Assistant Principal	1.00
Administrative Assistant	1.00
Counselor	1.00
School Police Officer	Based on need

FY2026

The Pencil Perspective



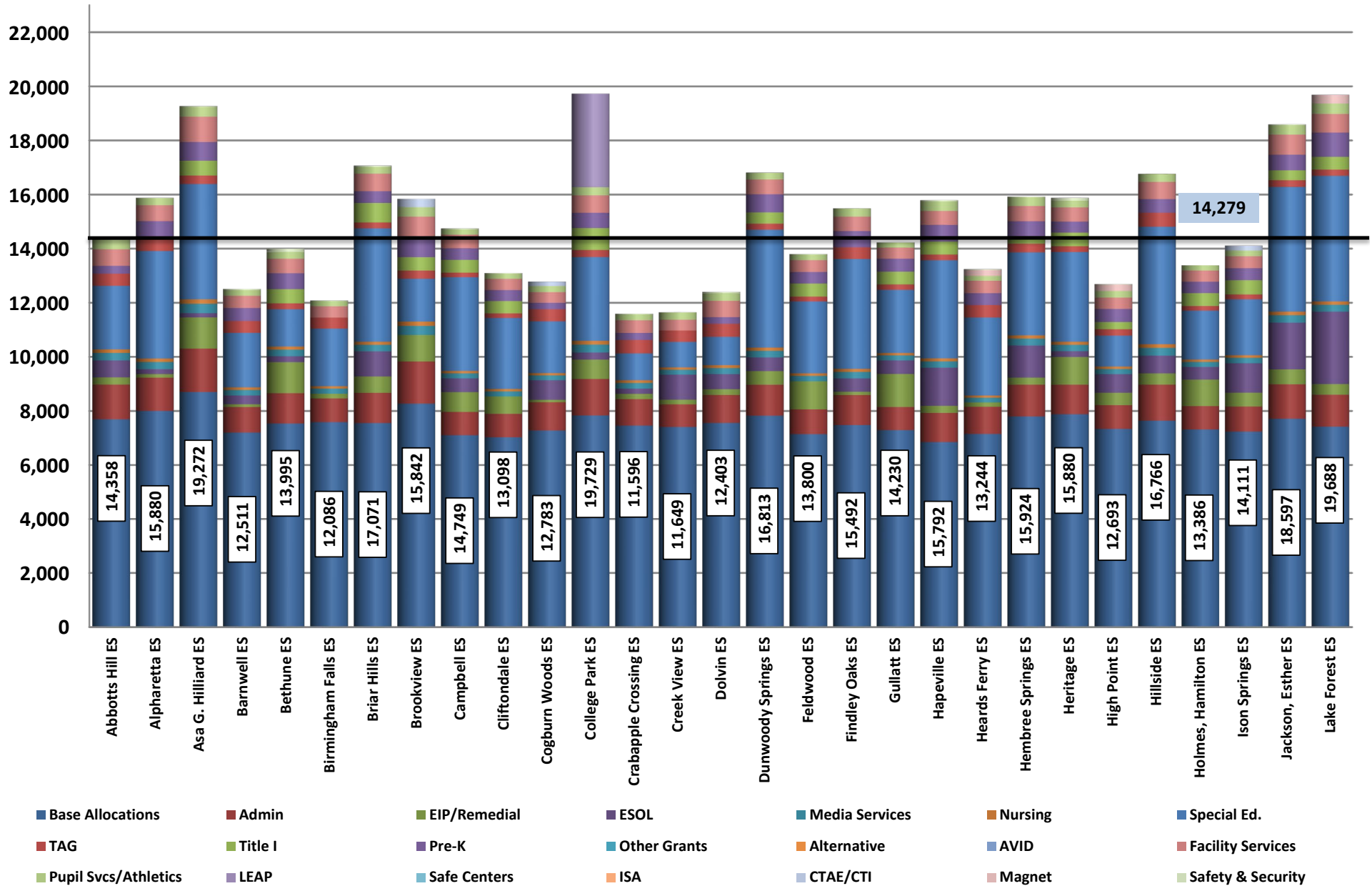
The Fulton County School System funding strategy for our schools is based on two distinct elements, also known as funding layers. These layers are based on “Equality” and “Equity.” The “Pencil” Charts are used to represent these funding layers.

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 \$130 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.

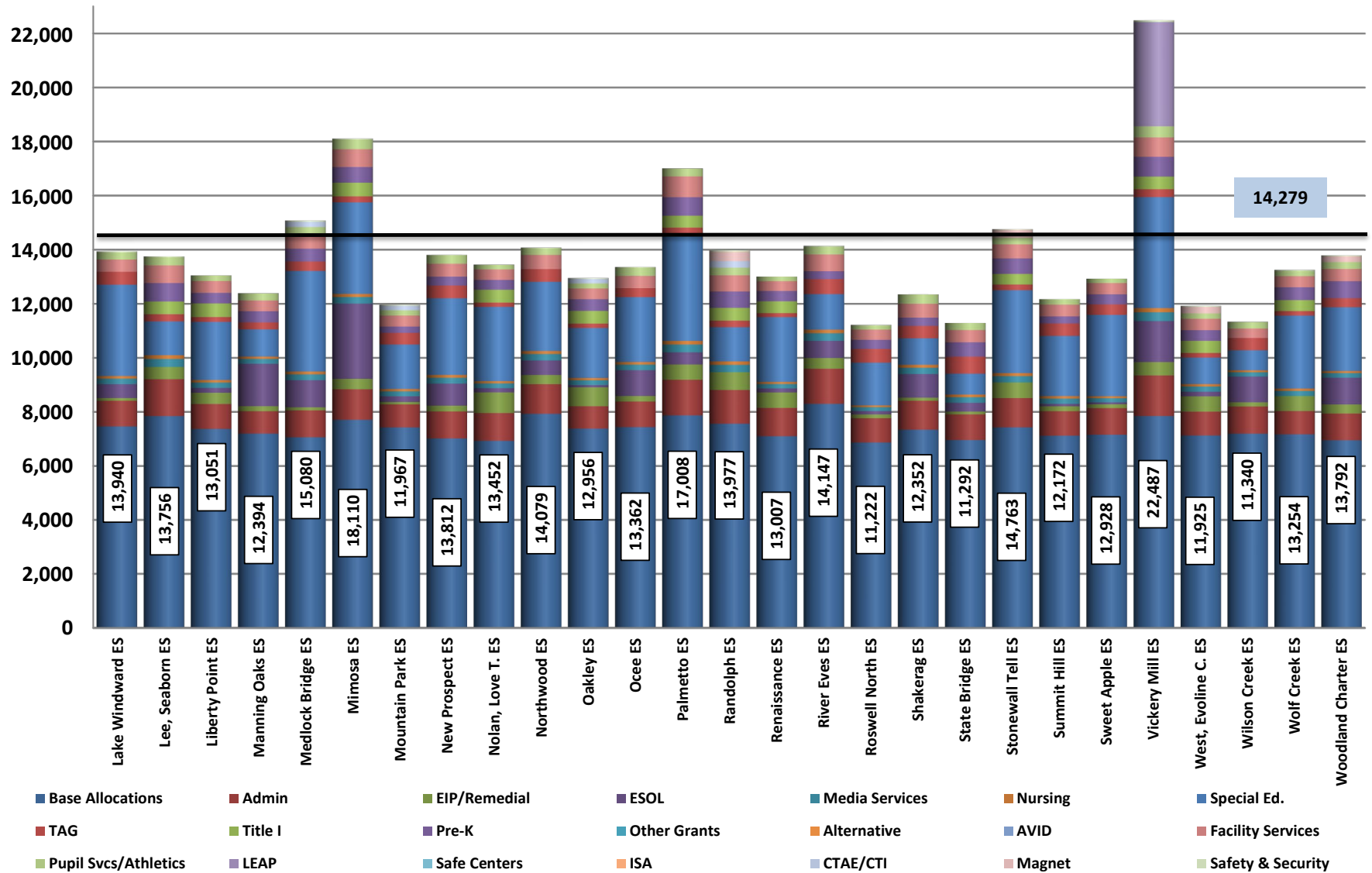
Equity- additional funding provided based on the individual school’s unique student needs. For example, schools receive additional dollars based on student mobility rate, number of students living in poverty, and other qualitative and need-based factors. One school may receive more money because it has 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. Roswell North ES with 946 students vs. Asa Hilliard ES with 384), 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 as Title I and Title VI-B are included.

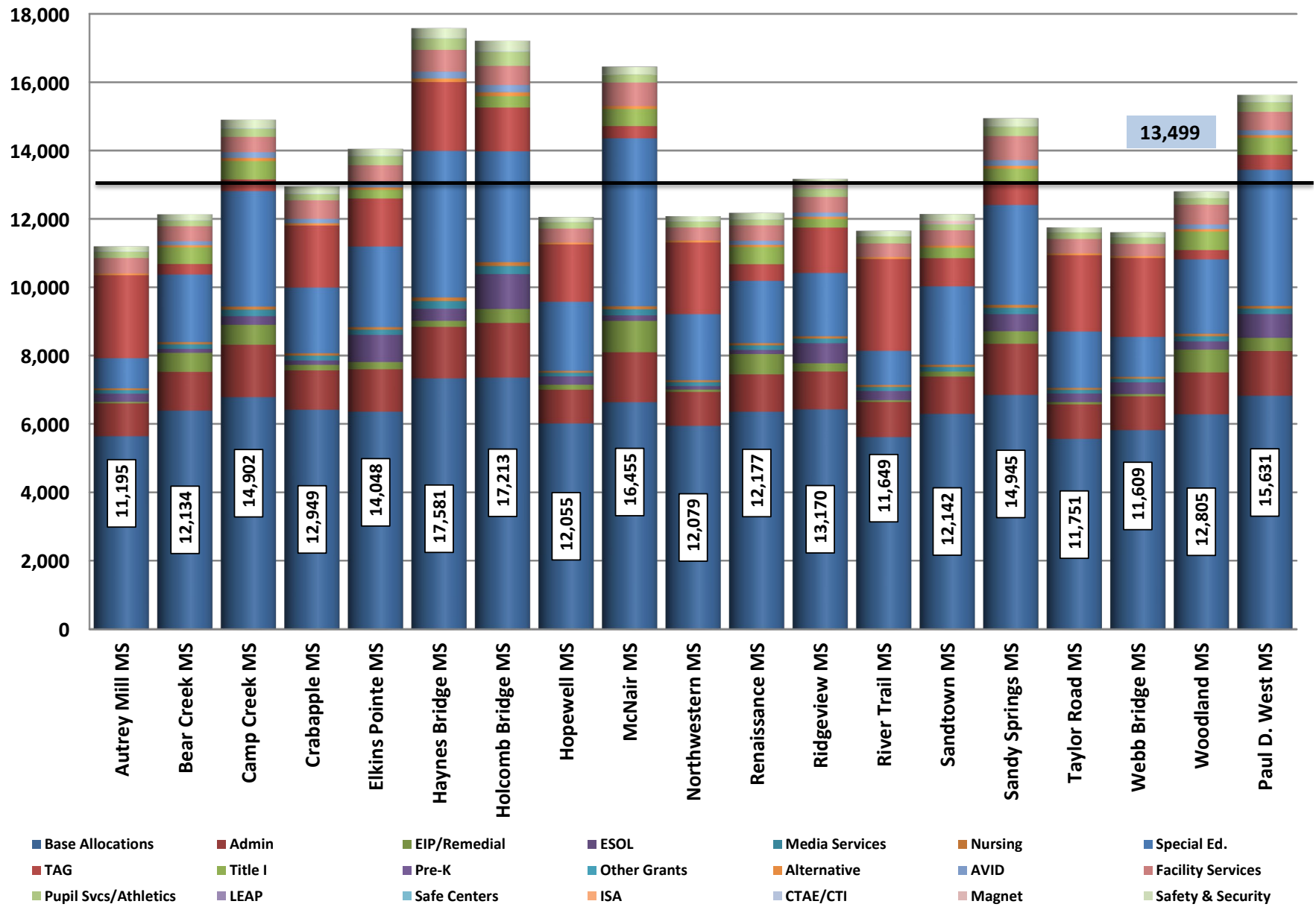
Average Per Pupil Allocations Elementary Schools



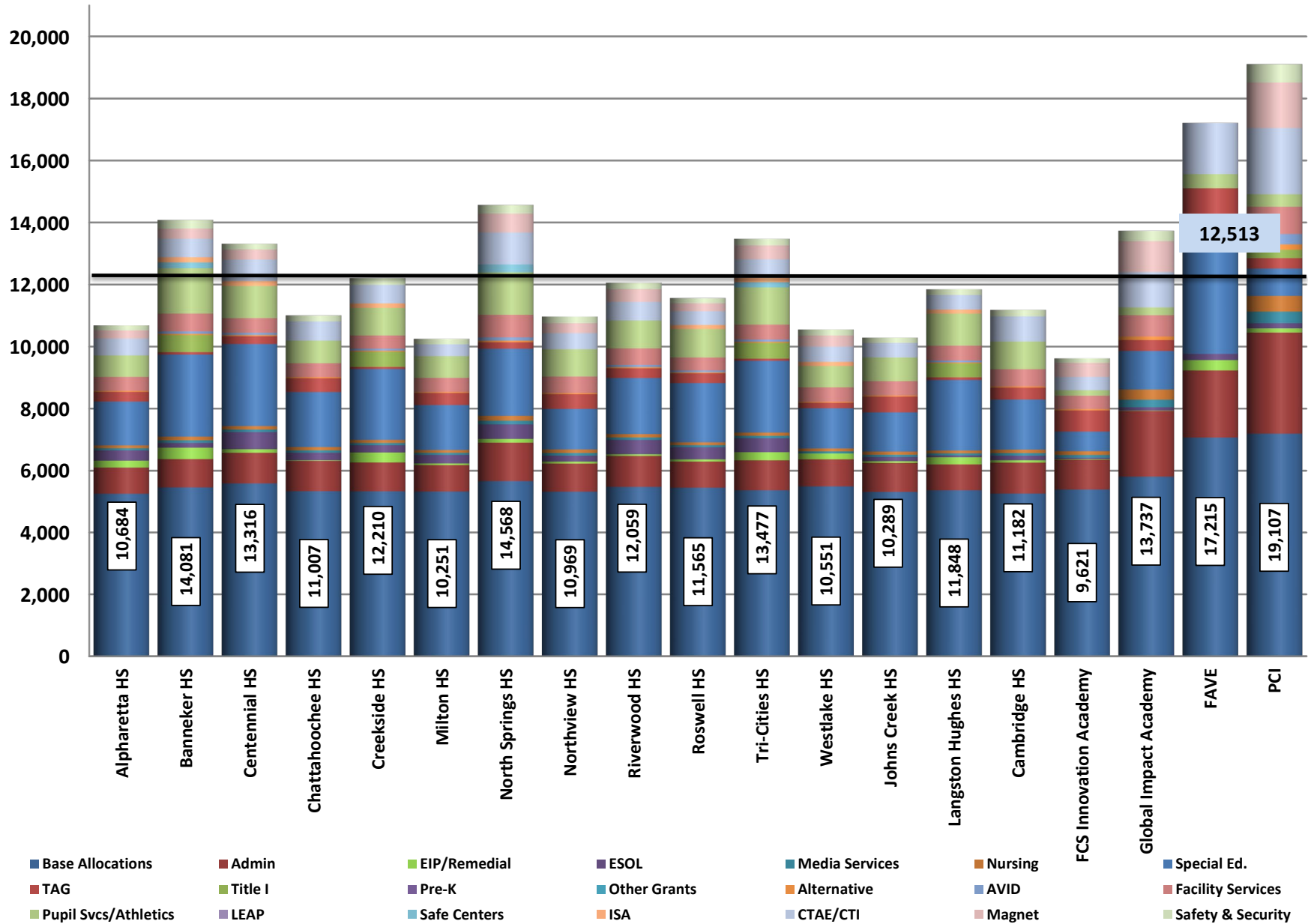
Average Per Pupil Allocations Elementary Schools



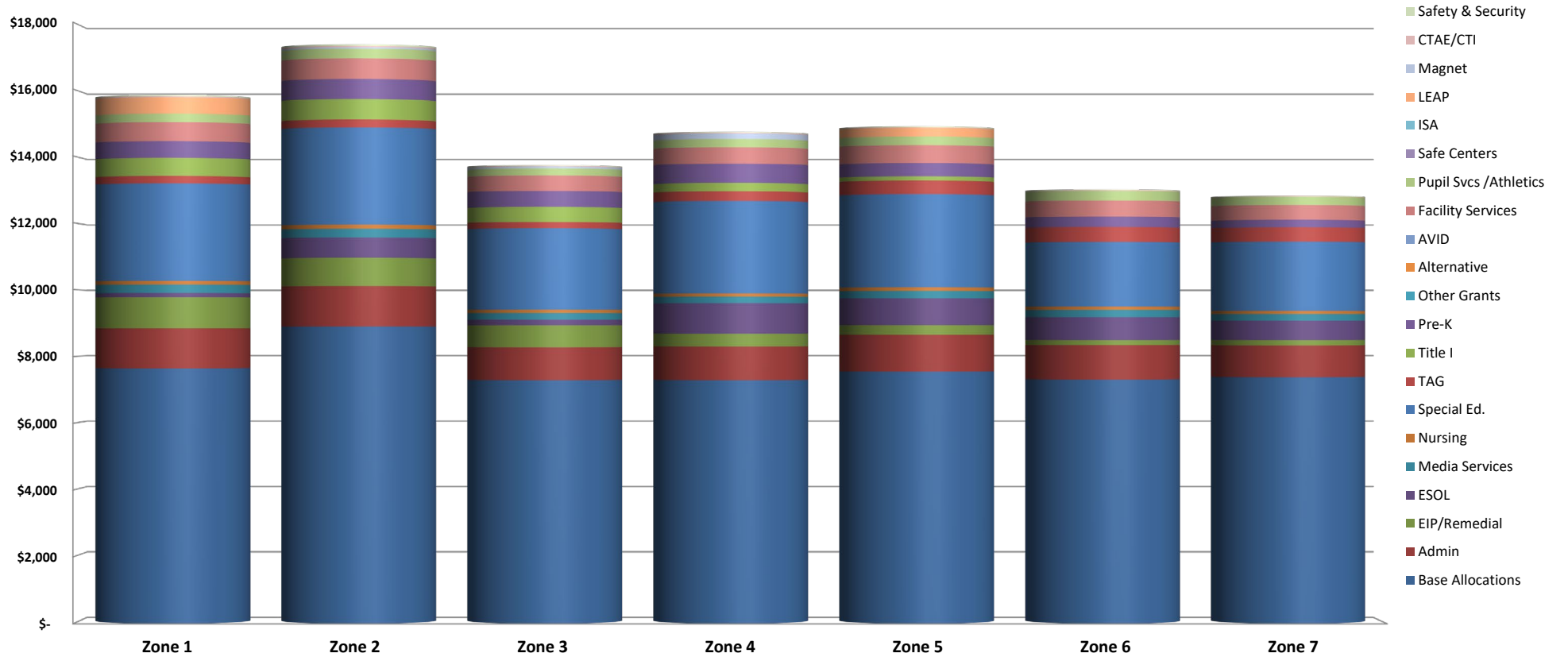
Average Per Pupil Allocations Middle Schools



Average Per Pupil Allocations High Schools

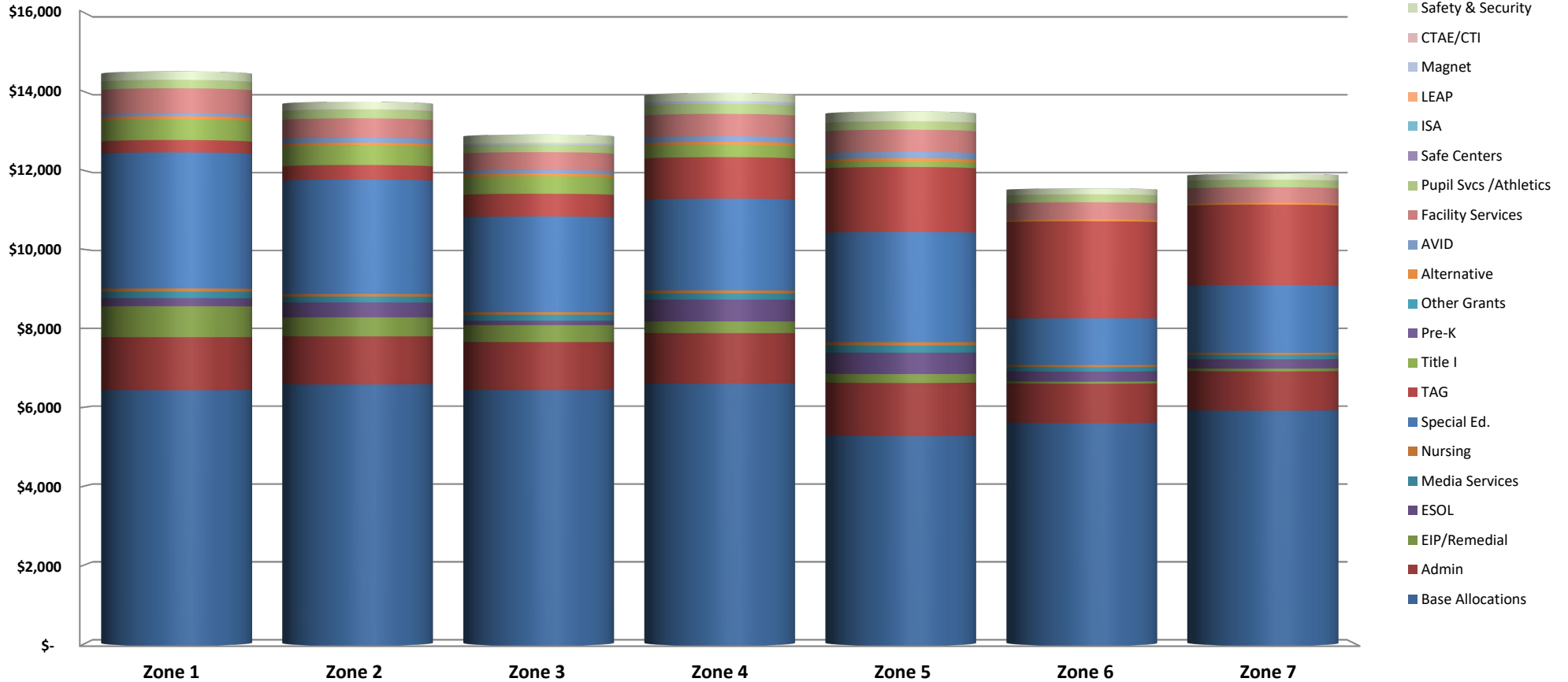


Average Per Pupil Allocations Elementary Schools by Learning Community



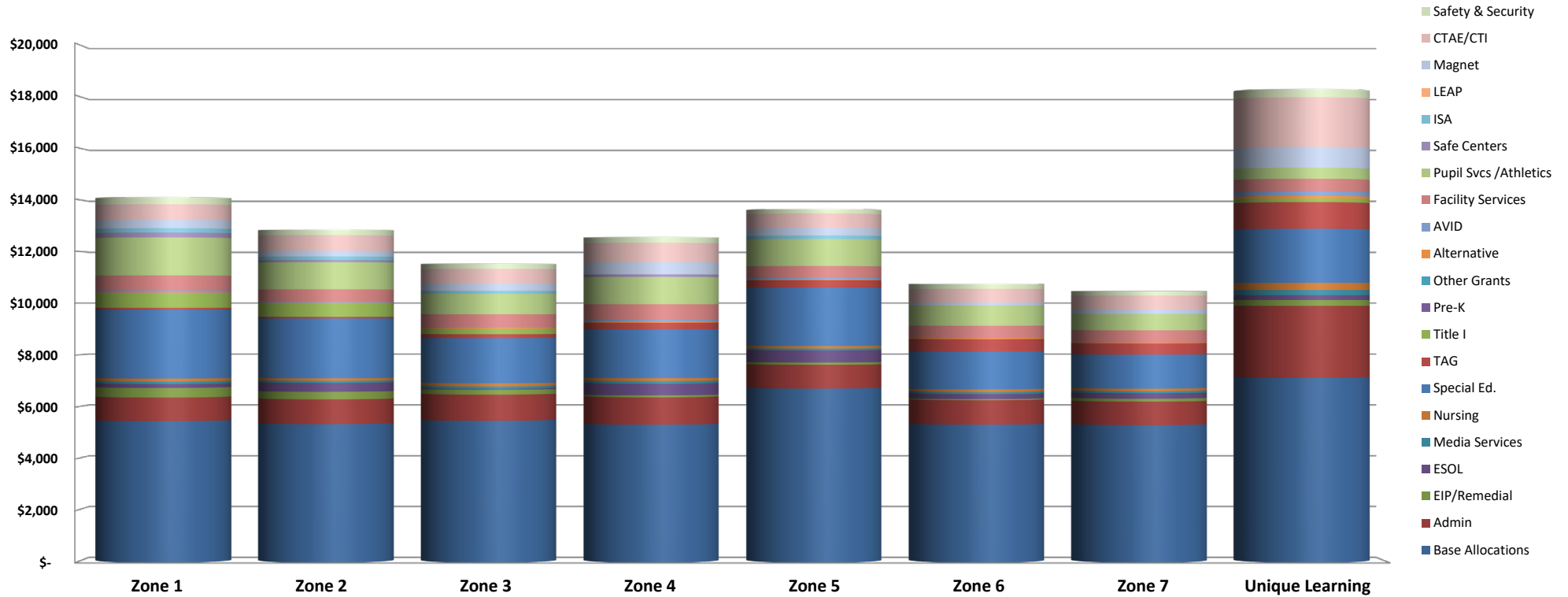
	Enr	Base Allocations	Admin	EIP/Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Alternative	AVID	Facility Services	Pupil Svcs /Athletics	Safe Centers	ISA	LEAP	Magnet	CTAE/CTI	Safety & Security	Grand Total
Zone 1	3,233	\$ 7,642	\$ 1,195	\$ 932	\$ 130	\$ 248	\$ 117	\$ 2,915	\$ 223	\$ 541	\$ 499				\$ 566	\$ 256			\$ 489	\$ -	\$ 38	\$ 28	\$ 15,818
Zone 2	3,551	\$ 8,894	\$ 1,214	\$ 843	\$ 608	\$ 263	\$ 124	\$ 2,907	\$ 237	\$ 611	\$ 600				\$ 617	\$ 290			\$ -	\$ 48	\$ 35	\$ 48	\$ 17,339
Zone 3	5,854	\$ 7,284	\$ 987	\$ 659	\$ 165	\$ 205	\$ 97	\$ 2,436	\$ 189	\$ 453	\$ 476				\$ 464	\$ 212			\$ -	\$ 58	\$ 21	\$ 21	\$ 13,726
Zone 4	3,997	\$ 7,284	\$ 1,008	\$ 384	\$ 915	\$ 200	\$ 95	\$ 2,766	\$ 288	\$ 252	\$ 576				\$ 490	\$ 246			\$ -	\$ 170	\$ 30	\$ 17	\$ 14,722
Zone 5	5,993	\$ 7,543	\$ 1,106	\$ 285	\$ 806	\$ 223	\$ 105	\$ 2,788	\$ 405	\$ 130	\$ 396				\$ 534	\$ 256			\$ 264	\$ -	\$ 21	\$ 25	\$ 14,887
Zone 6	5,619	\$ 7,307	\$ 1,028	\$ 152	\$ 690	\$ 214	\$ 101	\$ 1,934	\$ 449		\$ 310				\$ 483	\$ 288			\$ -	\$ -	\$ 23	\$ 22	\$ 13,000
Zone 7	6,007	\$ 7,376	\$ 951	\$ 161	\$ 582	\$ 200	\$ 95	\$ 2,071	\$ 432		\$ 224				\$ 441	\$ 248			\$ -	\$ -	\$ 21	\$ 9	\$ 12,809

Average Per Pupil Allocations Middle Schools by Learning Community

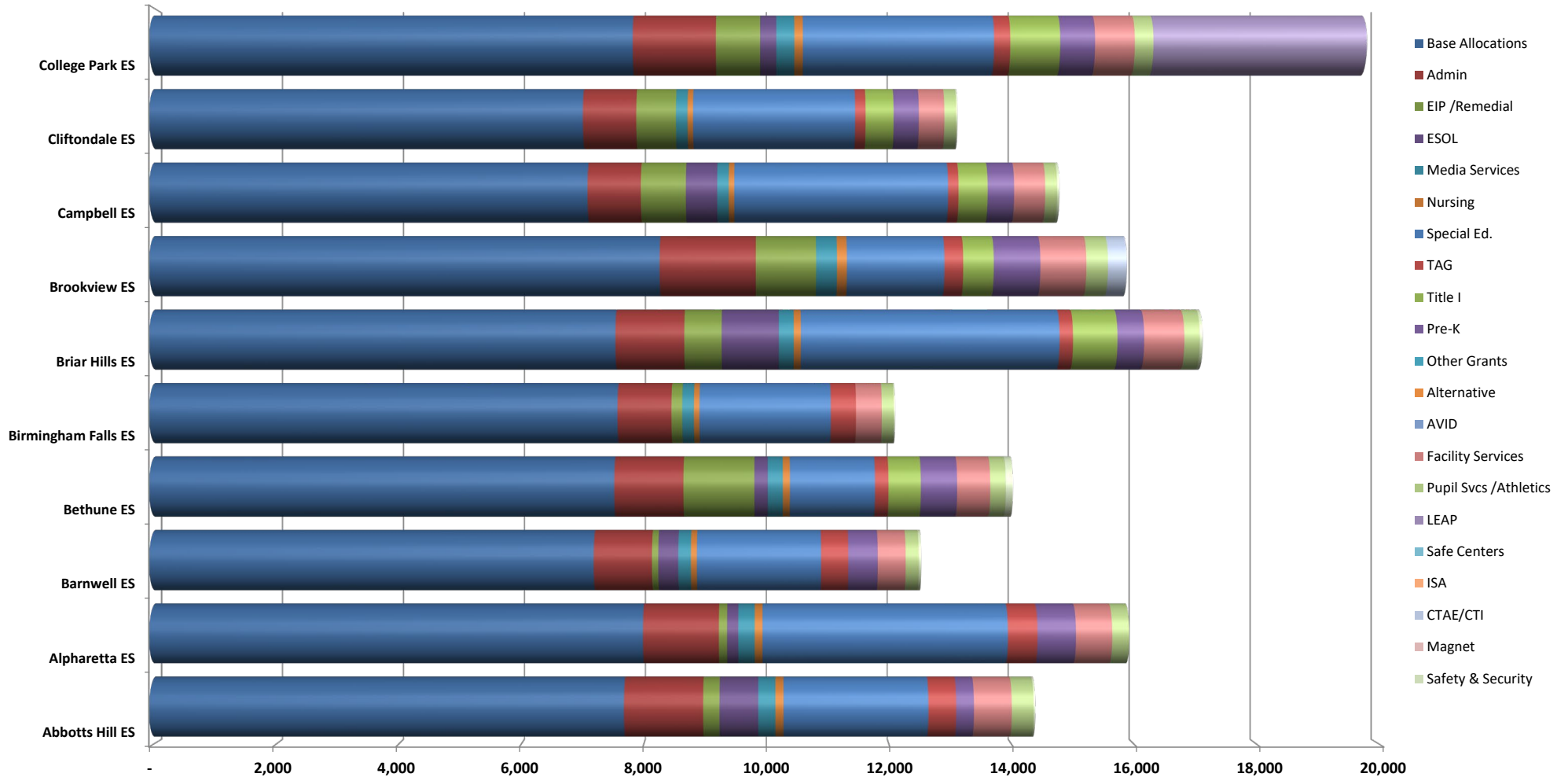


	Enr	Base Allocations	Admin	EIP/Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Alternative	AVID	Facility Services	Pupil Svcs /Athletics	Safe Centers	ISA	LEAP	Magnet	CTAE/CTI	Safety & Security	Grand Total
Zone 1	1,618	\$ 6,440	\$ 1,336	\$ 780	\$ 205	\$ 165	\$ 78	\$ 3,426	\$ 312	\$ 523			\$ 77	\$ 74	\$ 630	\$ 209				\$ -	\$ 4	\$ 211	\$ 14,470
Zone 2	1,839	\$ 6,585	\$ 1,212	\$ 480	\$ 377	\$ 145	\$ 69	\$ 2,880	\$ 365	\$ 494			\$ 68	\$ 131	\$ 484	\$ 218				\$ -	\$ 12	\$ 186	\$ 13,705
Zone 3	2,683	\$ 6,444	\$ 1,209	\$ 425	\$ 112	\$ 149	\$ 71	\$ 2,406	\$ 573	\$ 440			\$ 69	\$ 89	\$ 449	\$ 189				\$ 33	\$ 13	\$ 206	\$ 12,879
Zone 4	1,698	\$ 6,605	\$ 1,273	\$ 294	\$ 551	\$ 157	\$ 74	\$ 2,309	\$ 1,046	\$ 313			\$ 73	\$ 141	\$ 562	\$ 255				\$ 62	\$ 8	\$ 202	\$ 13,925
Zone 5	2,967	\$ 5,288	\$ 1,335	\$ 225	\$ 538	\$ 180	\$ 85	\$ 2,777	\$ 1,634	\$ 138			\$ 84	\$ 162	\$ 556	\$ 203				\$ -	\$ 14	\$ 240	\$ 13,459
Zone 6	3,586	\$ 5,606	\$ 997	\$ 54	\$ 253	\$ 112	\$ 53	\$ 1,178	\$ 2,443				\$ 52		\$ 426	\$ 194				\$ -	\$ 9	\$ 147	\$ 11,523
Zone 7	3,611	\$ 5,924	\$ 990	\$ 71	\$ 234	\$ 111	\$ 52	\$ 1,704	\$ 2,027				\$ 52		\$ 388	\$ 184					\$ 11	\$ 142	\$ 11,890

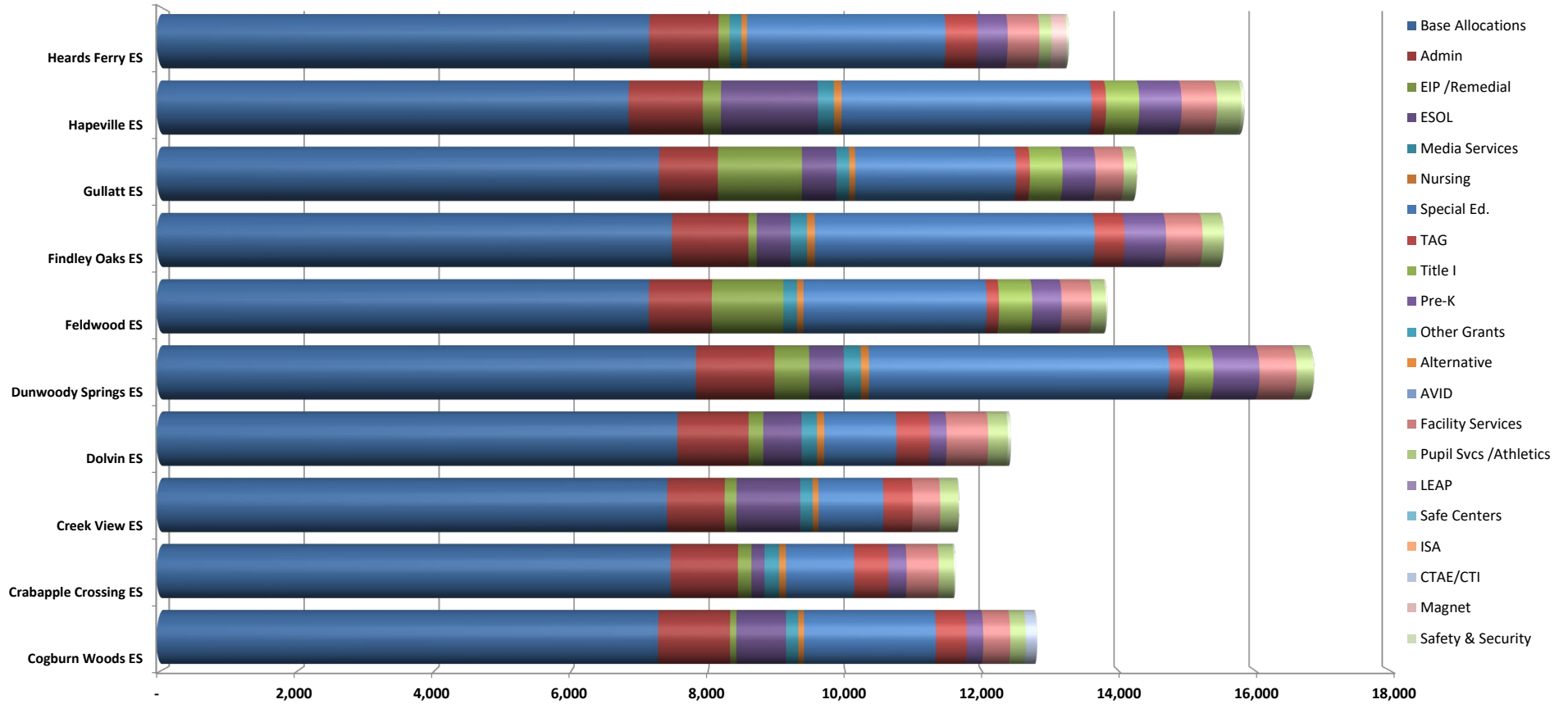
Average Per Pupil Allocations High Schools by Learning Community



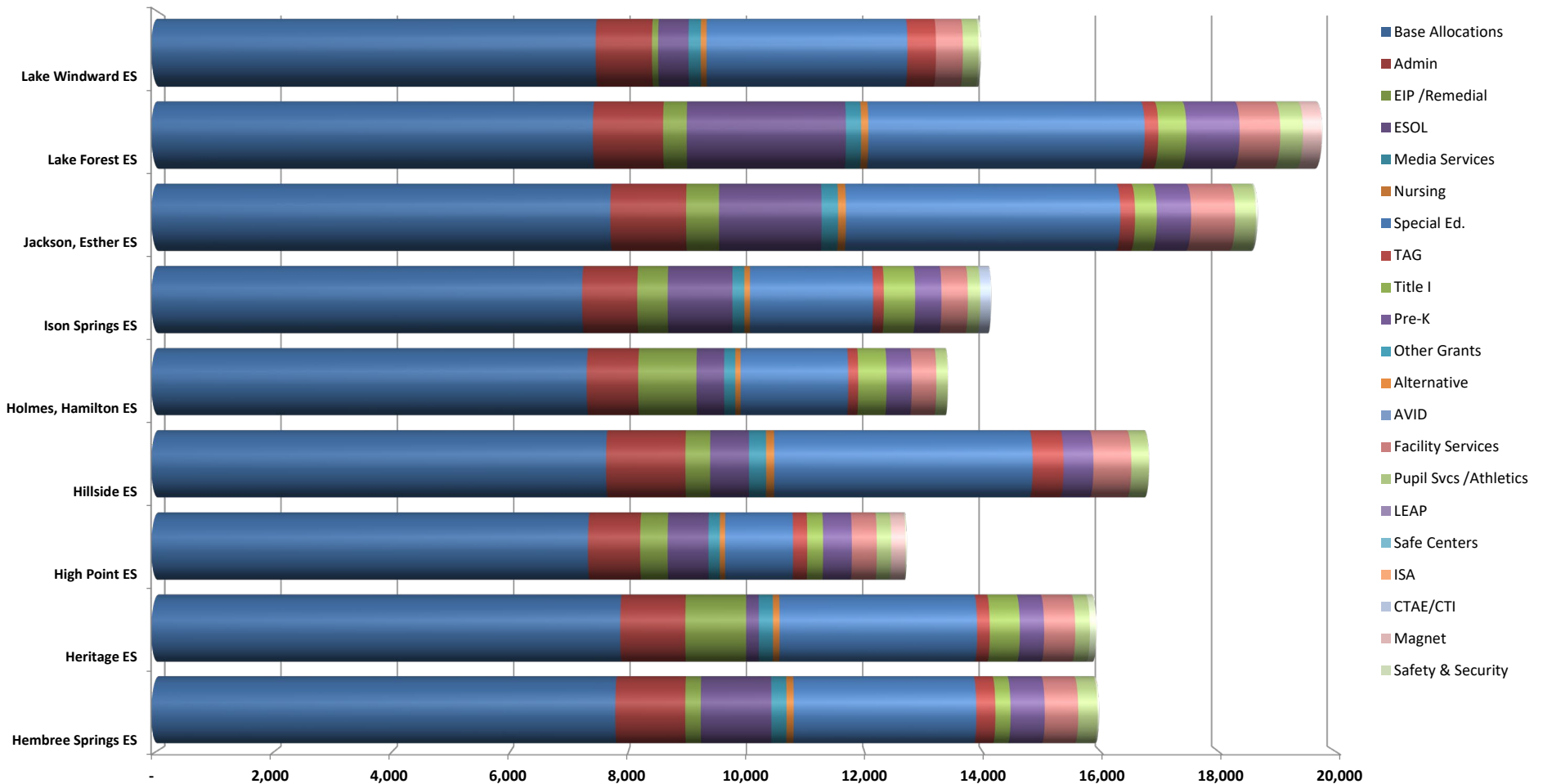
Average Per Pupil Allocations by School



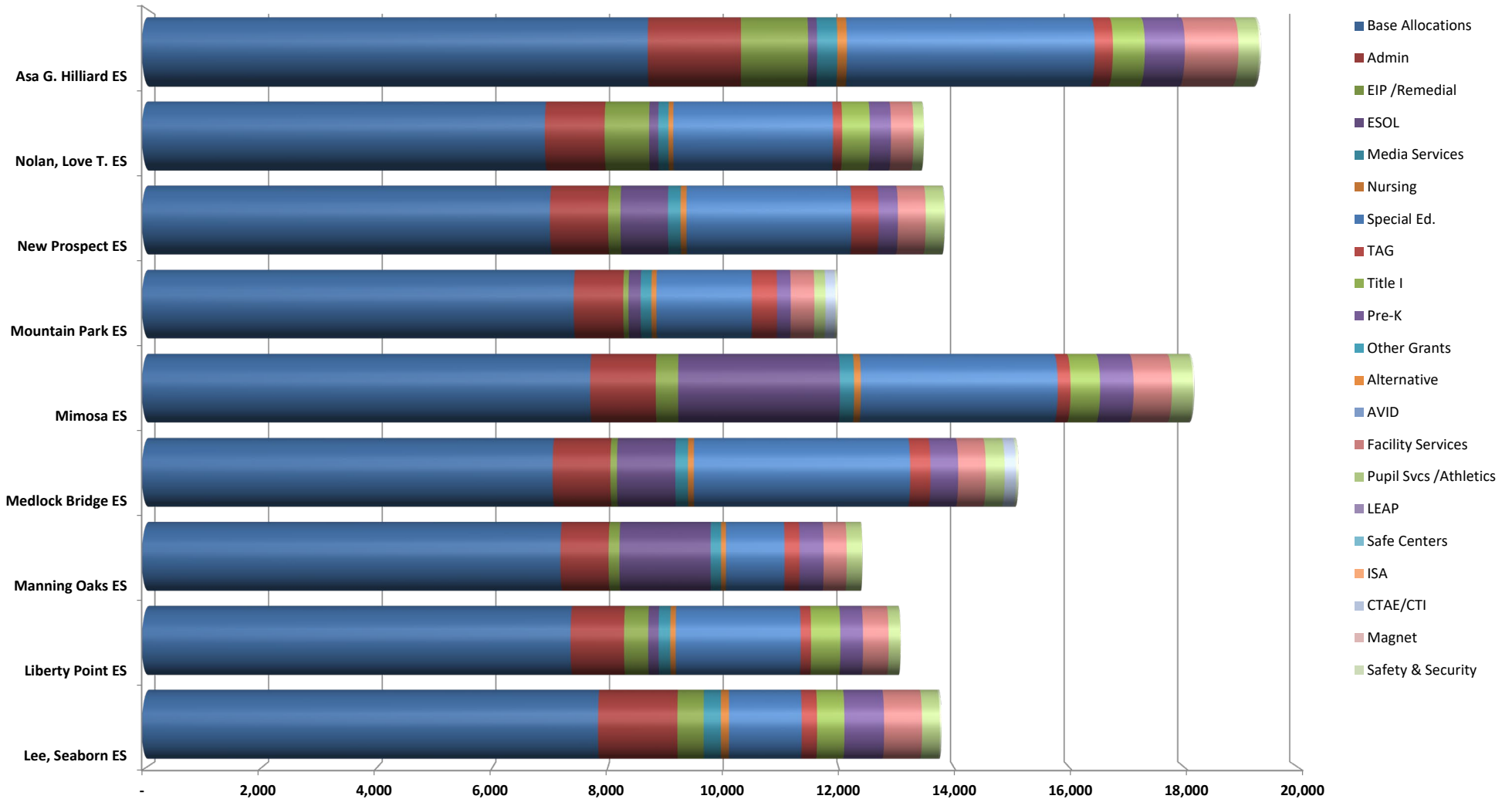
Average Per Pupil Allocations by School



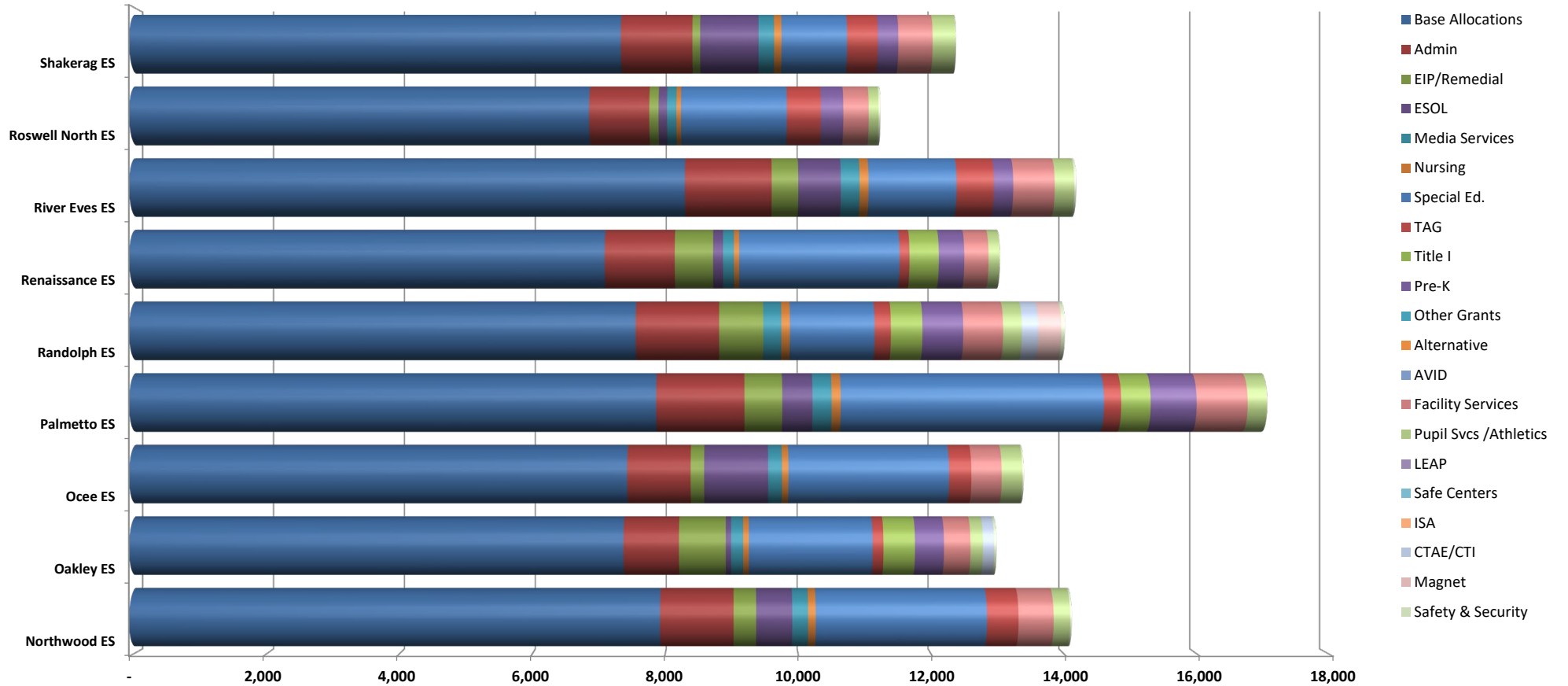
Average Per Pupil Allocations by School



Average Per Pupil Allocations by School

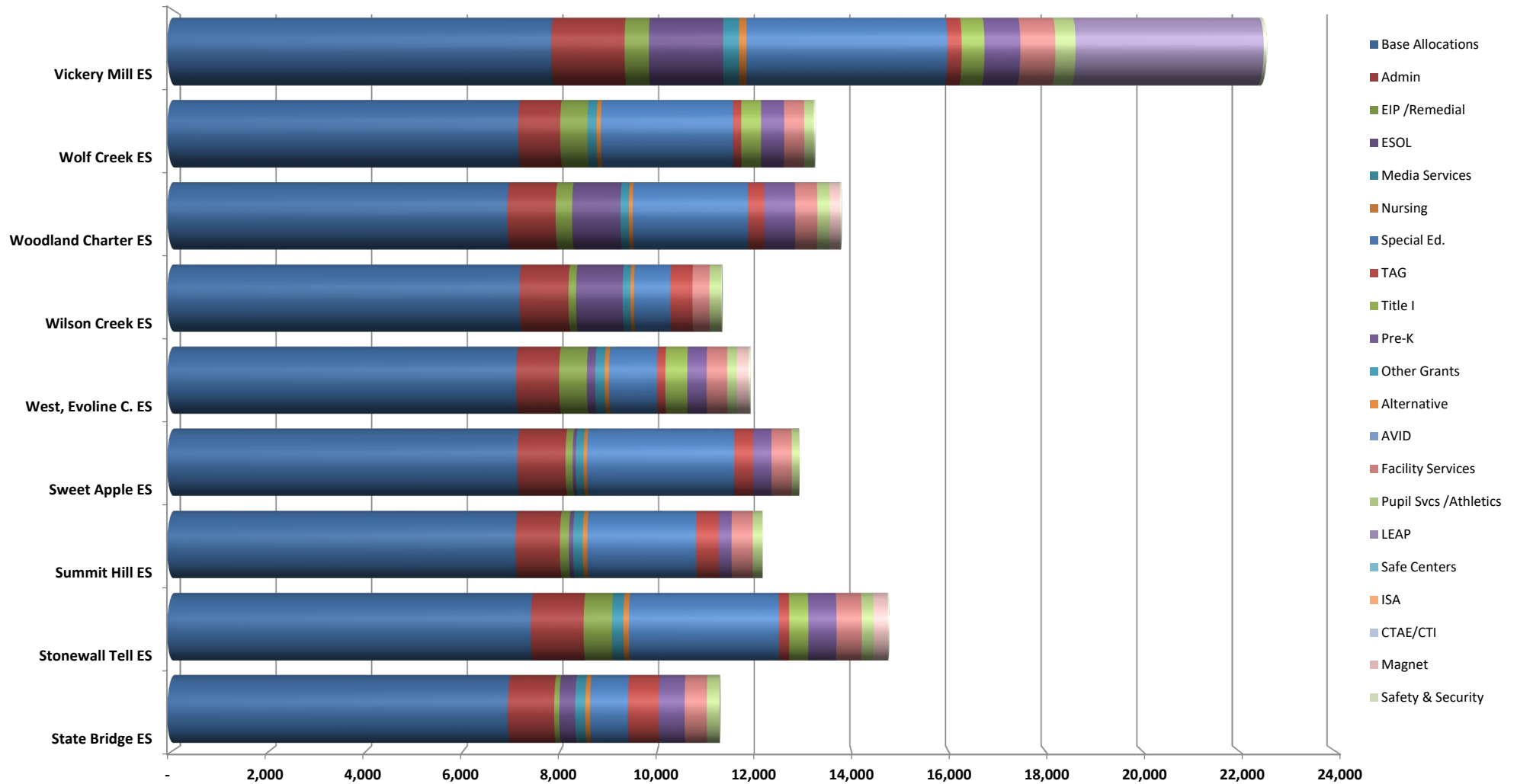


Average Per Pupil Allocations by School



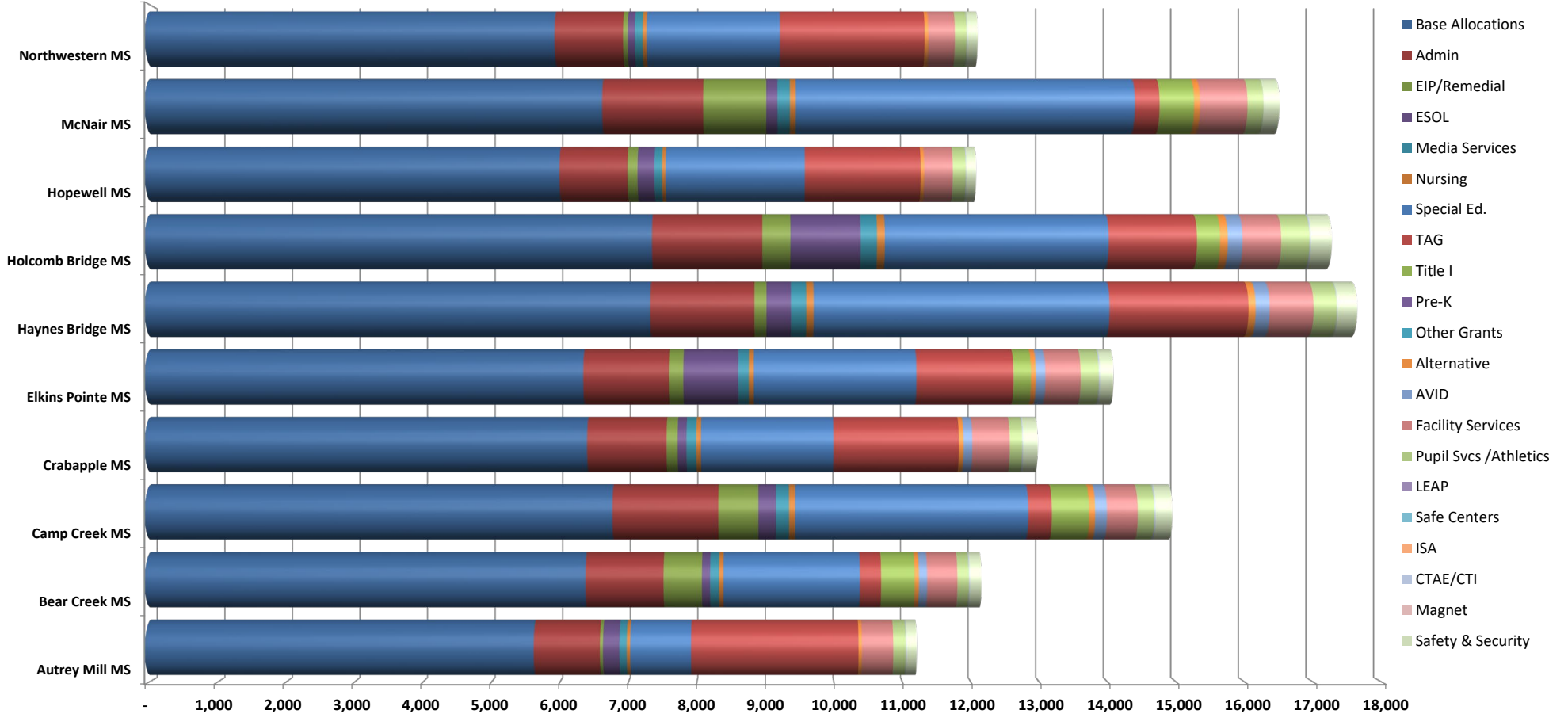
School Name	Enr.	Base Allocations	Admin	EIP/Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Alternative	AVID	Facility Services	Pupil Svcs /Athletics	LEAP	Safe Centers	ISA	CTAE/CTI	Magnet	Safety & Security	Grand Total
Northwood ES	561	\$ 7,930	\$ 1,098	\$ 339	\$ 539	\$ 238	\$ 112	\$ 2,558	\$ 471						\$ 525	\$ 246						\$ 24	\$ 14,079
Oakley ES	743	\$ 7,383	\$ 829	\$ 700	\$ 81	\$ 180	\$ 85	\$ 1,848	\$ 162	\$ 471	\$ 433				\$ 396	\$ 186				\$ 167		\$ 36	\$ 12,956
Ocee ES	650	\$ 7,440	\$ 947	\$ 202	\$ 957	\$ 205	\$ 97	\$ 2,399	\$ 332						\$ 453	\$ 309						\$ 21	\$ 13,362
Palmetto ES	467	\$ 7,873	\$ 1,319	\$ 565	\$ 452	\$ 286	\$ 135	\$ 3,932	\$ 257	\$ 441	\$ 685				\$ 769	\$ 296							\$ 17,008
Randolph ES	494	\$ 7,566	\$ 1,247	\$ 661		\$ 270	\$ 128	\$ 1,264	\$ 243	\$ 471	\$ 609				\$ 596	\$ 279				\$ 246	\$ 343	\$ 55	\$ 13,977
Renaissance ES	812	\$ 7,102	\$ 1,047	\$ 573	\$ 148	\$ 164	\$ 78	\$ 2,395	\$ 148	\$ 438	\$ 381				\$ 362	\$ 170							\$ 13,007
River Eves ES	475	\$ 8,301	\$ 1,296	\$ 397	\$ 636	\$ 281	\$ 133	\$ 1,315	\$ 556		\$ 290				\$ 620	\$ 291				\$ 3		\$ 28	\$ 14,147
Roswell North ES	946	\$ 6,870	\$ 899	\$ 139	\$ 127	\$ 141	\$ 67	\$ 1,582	\$ 507		\$ 336				\$ 380	\$ 146						\$ 29	\$ 11,222
Shakerag ES	575	\$ 7,343	\$ 1,071	\$ 116	\$ 873	\$ 232	\$ 110	\$ 980	\$ 459		\$ 306				\$ 512	\$ 349				\$ 3			\$ 12,352

Average Per Pupil Allocations by School

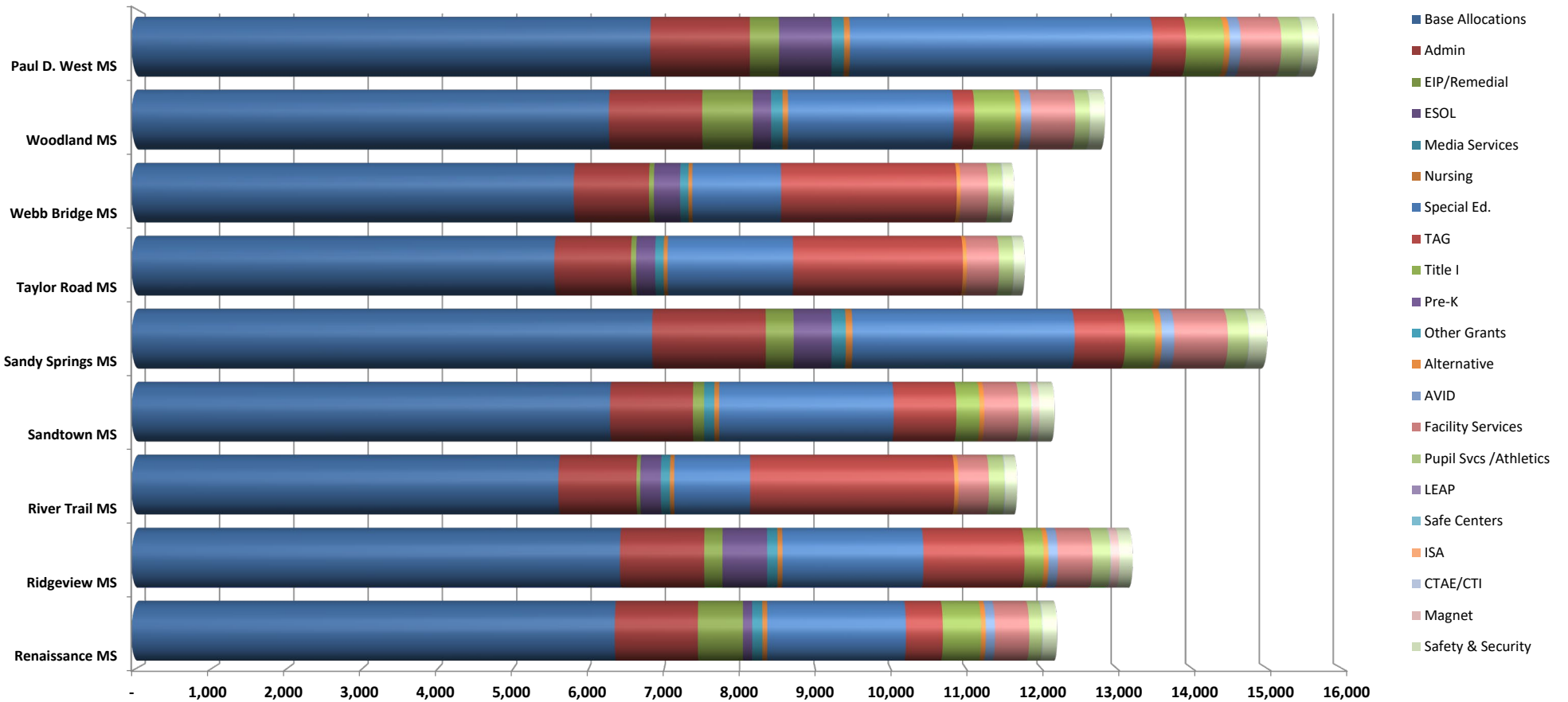


School Name	Enr.	Base Allocations	Admin	EIP /Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Alternative	AVID	Facility Services	Pupil Svcs /Athletics	LEAP	Safe Centers	ISA	CTAE/CTI	Magnet	Safety & Security	Grand Total
State Bridge ES	648	\$ 6,960	\$ 950	\$ 104	\$ 326	\$ 206	\$ 97	\$ 774	\$ 630		\$ 530				\$ 454	\$ 261							\$ 11,292
Stonewall Tell ES	569	\$ 7,430	\$ 1,082	\$ 579		\$ 234	\$ 111	\$ 3,066	\$ 211	\$392	\$ 576				\$ 517	\$ 243					\$ 298	\$ 24	\$ 14,763
Summit Hill ES	679	\$ 7,120	\$ 907	\$ 182	\$ 88	\$ 196	\$ 93	\$ 2,226	\$ 460		\$ 263				\$ 433	\$ 203							\$ 12,172
Sweet Apple ES	864	\$ 7,157	\$ 984	\$ 145	\$ 69	\$ 154	\$ 73	\$ 3,007	\$ 389		\$ 373				\$ 416	\$ 160							\$ 12,928
West, Evoline C. ES	700	\$ 7,131	\$ 880	\$ 567	\$ 171	\$ 191	\$ 90	\$ 981	\$ 171	\$447	\$ 396				\$ 420	\$ 197					\$ 242	\$ 39	\$ 11,925
Wilson Creek ES	845	\$ 7,197	\$ 1,006	\$ 155	\$ 952	\$ 158	\$ 75	\$ 739	\$ 454						\$ 348	\$ 237				\$ 2		\$ 16	\$ 11,340
Woodland Charter ES	792	\$ 6,951	\$ 990	\$ 337	\$ 990	\$ 168	\$ 80	\$ 2,357	\$ 333		\$ 631				\$ 453	\$ 253					\$ 214	\$ 34	\$ 13,792
Wolf Creek ES	715	\$ 7,172	\$ 861	\$ 557		\$ 187	\$ 88	\$ 2,699	\$ 168	\$406	\$ 474				\$ 412	\$ 193						\$ 38	\$ 13,254
Vickery Mill ES	410	\$ 7,849	\$ 1,502	\$ 495	\$ 1,517	\$ 325	\$ 154	\$ 4,104	\$ 293	\$466	\$ 732				\$ 718	\$ 413	\$ 3,854					\$ 66	\$ 22,487

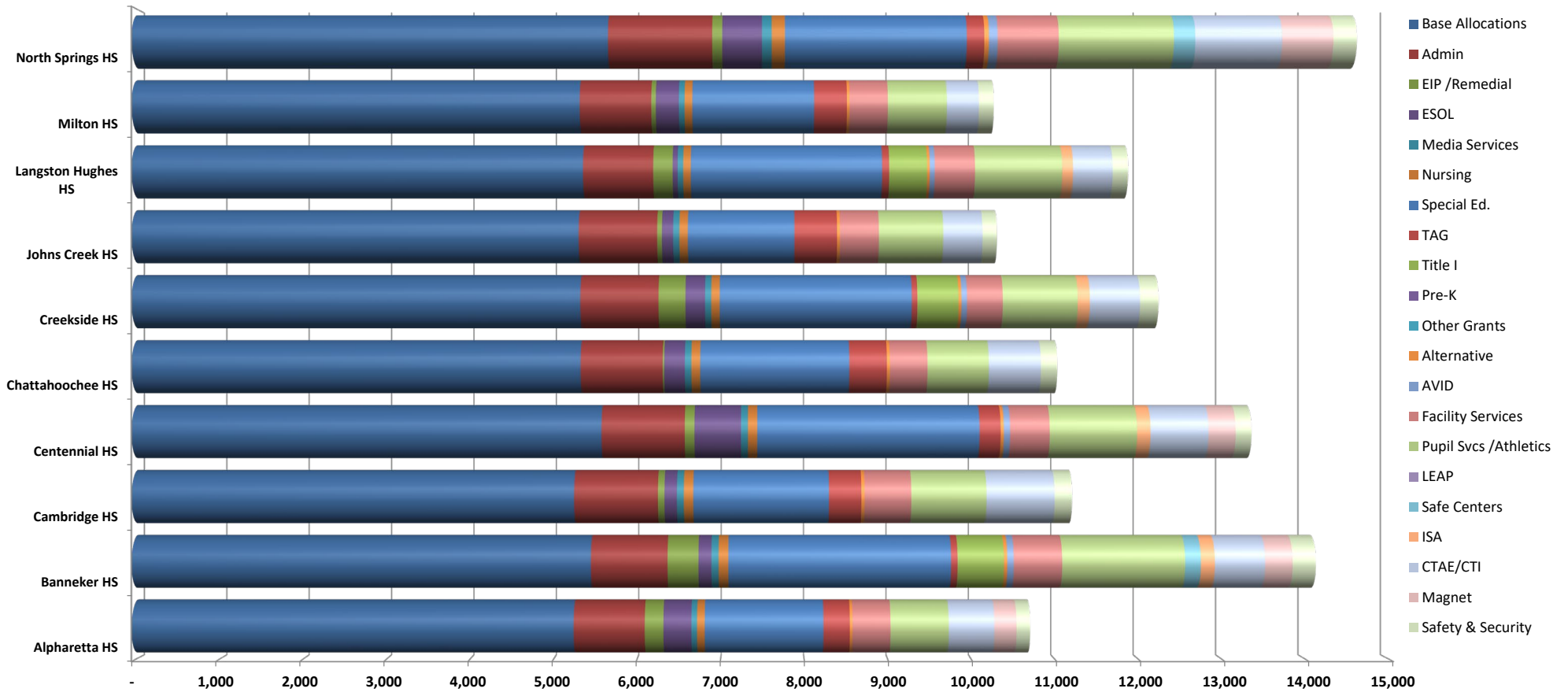
Average Per Pupil Allocations by School



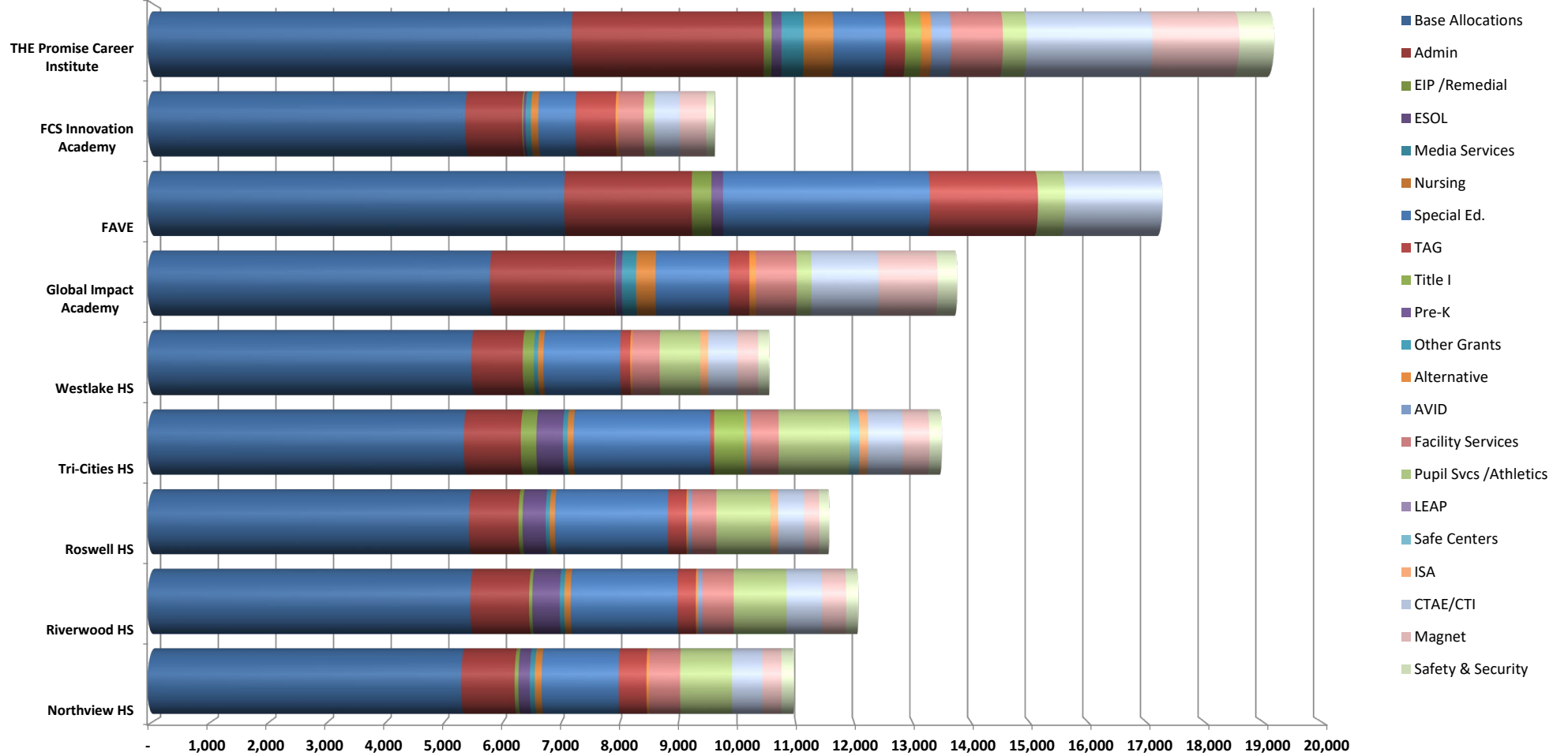
Average Per Pupil Allocations by School



Average Per Pupil Allocations by School



Average Per Pupil Allocations by School





2025-26 Work Day Calendars

Which includes the following documents:

Work Day Calendar Begin/End Date Summary
235-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
181-Day Work Day Calendar

2025 - 2026
Work Day Calendar Summary-Draft

FY26 Calendar	Position	<i>Begin</i>	<i>End</i>
181	School Nutrition Program Worker School Nutrition Production Chef School Nutrition District Chef	July 30, 2025	May 22, 2026
184	Instructional Paraprofessional School Liaison Clinic Assistant	July 25, 2025	May 22, 2026
184	Bus Driver Transportation Assistant	July 24, 2025	May 21, 2026
188	School Nutrition Program Manager	July 22, 2025	May 22, 2026
190	Career/Technology Teacher Campus Security Classroom Teachers/Media Specialist Cluster/School Nurse Curriculum Support Specialist Curriculum Support Teacher (CST) Educational Interpreter Graduation Coach Instructional Coach IST Teacher Multi-Tiered System of Support Teacher PreK Classroom Teacher School Professional Assistant - 190 Residency Verification Officer School Technology Specialist - 190	July 24, 2025	May 22, 2026
195	School Social Worker	July 21, 2025	May 27, 2026
195	School Psychologist	July 24, 2025	June 1, 2026
200	Elementary/Middle Counselor	July 21, 2025	June 3, 2026
205	High School Counselor Work-Based Learning Administrator School Police Officer	July 14, 2025	June 3, 2026
210	LEAP/PATHS Teachers and PARAs Registrar	July 7 2025	June 3, 2026
220	Police Investigator School Data Clerks School Technology Specialist - 220	July 7, 2025	June 17, 2026
235	Administrative/Professional Assistant Principals - Elementary, Middle, High Athletic Director Campus Security Custodian Maintenance Personnel Investigator Police Officer Principal Professional Assistant Program Specialist School Technology Specialist II - 235 Transportation Mechanic Warehouse	July 1, 2025	June 30, 2026

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 2025-26 -DRAFT

					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	1 / 235	23 / 213	Holiday	65 / 171	Saturday	102 / 134	Holiday	Sunday	Sunday	178 / 58	195 / 41	215 / 21	1	
2	2 / 234	Saturday	44 / 192	66 / 170	Sunday	103 / 133	Holiday	136 / 100	156 / 80	179 / 57	Saturday	216 / 20	2	
3	3 / 233	Sunday	45 / 191	67 / 169	87 / 149	104 / 132	Saturday	137 / 99	157 / 79	180 / 56	Sunday	217 / 19	3	
4	Holiday	24 / 212	46 / 190	Saturday	88 / 148	105 / 131	Sunday	138 / 98	158 / 78	Saturday	196 / 40	218 / 18	4	
5	Saturday	25 / 211	47 / 189	Sunday	89 / 147	106 / 130	117 / 119	139 / 97	159 / 77	Sunday	197 / 39	219 / 17	5	
6	Sunday	26 / 210	Saturday	68 / 168	90 / 146	Saturday	118 / 118	140 / 96	160 / 76	Holiday	198 / 38	Saturday	6	
7	4 / 232	27 / 209	Sunday	69 / 167	91 / 145	Sunday	119 / 117	Saturday	Saturday	Holiday	199 / 37	Sunday	7	
8	5 / 231	28 / 208	48 / 188	70 / 166	Saturday	107 / 129	120 / 116	Sunday	Sunday	Holiday	200 / 36	220 / 16	8	
9	6 / 230	Saturday	49 / 187	71 / 165	Sunday	108 / 128	121 / 115	141 / 95	161 / 75	Holiday	Saturday	221 / 15	9	
10	7 / 229	Sunday	50 / 186	72 / 164	92 / 144	109 / 127	Saturday	142 / 94	162 / 74	Holiday	Sunday	222 / 14	10	
11	8 / 228	29 / 207	51 / 185	Saturday	93 / 143	110 / 126	Sunday	143 / 93	163 / 73	Saturday	201 / 35	223 / 13	11	
12	Saturday	30 / 206	52 / 184	Sunday	94 / 142	111 / 125	122 / 114	144 / 92	164 / 72	Sunday	202 / 34	224 / 12	12	
13	Sunday	31 / 205	Saturday	Holiday	95 / 141	Saturday	123 / 113	145 / 91	165 / 71	181 / 55	203 / 33	Saturday	13	
14	9 / 227	32 / 204	Sunday	73 / 163	96 / 140	Sunday	124 / 112	Saturday	Saturday	182 / 54	204 / 32	Sunday	14	
15	10 / 226	33 / 203	53 / 183	74 / 162	Saturday	112 / 124	125 / 111	Sunday	Sunday	183 / 53	205 / 31	225 / 11	15	
16	11 / 225	Saturday	54 / 182	75 / 161	Sunday	113 / 123	126 / 110	146 / 90	166 / 70	184 / 52	Saturday	226 / 10	16	
17	12 / 224	Sunday	55 / 181	76 / 160	97 / 139	114 / 122	Saturday	147 / 89	167 / 69	185 / 51	Sunday	227 / 9	17	
18	13 / 223	34 / 202	56 / 180	Saturday	98 / 138	115 / 121	Sunday	148 / 88	168 / 68	Saturday	206 / 30	228 / 8	18	
19	Saturday	35 / 201	57 / 179	Sunday	99 / 137	116 / 120	Holiday	149 / 87	169 / 67	Sunday	207 / 29	Holiday	19	
20	Sunday	36 / 200	Saturday	77 / 159	100 / 136	Saturday	127 / 109	150 / 86	170 / 66	186 / 50	208 / 28	Saturday	20	
21	14 / 222	37 / 199	Sunday	78 / 158	101 / 135	Sunday	128 / 108	Saturday	Saturday	187 / 49	209 / 27	Sunday	21	
22	15 / 221	38 / 198	58 / 178	79 / 157	Saturday	Holiday	129 / 107	Sunday	Sunday	188 / 48	210 / 26	229 / 7	22	
23	16 / 220	Saturday	59 / 177	80 / 156	Sunday	Holiday	130 / 106	151 / 85	171 / 65	189 / 47	Saturday	230 / 6	23	
24	17 / 219	Sunday	60 / 176	81 / 155	Holiday	Holiday	Saturday	152 / 84	172 / 64	190 / 46	Sunday	231 / 5	24	
25	18 / 218	39 / 197	61 / 175	Saturday	Holiday	Holiday	Sunday	153 / 83	173 / 63	Saturday	Holiday	232 / 4	25	
26	Saturday	40 / 196	62 / 174	Sunday	Holiday	Holiday	131 / 105	154 / 82	174 / 62	Sunday	211 / 25	233 / 3	26	
27	Sunday	41 / 195	Saturday	82 / 154	Holiday	Saturday	132 / 104	155 / 81	175 / 61	191 / 45	212 / 24	Saturday	27	
28	19 / 217	42 / 194	Sunday	83 / 153	Holiday	Sunday	133 / 103	Saturday	Saturday	192 / 44	213 / 23	Sunday	28	
29	20 / 216	43 / 193	63 / 173	84 / 152	Saturday	Holiday	134 / 102		Sunday	193 / 43	214 / 22	234 / 2	29	
30	21 / 215	Saturday	64 / 172	85 / 151	Sunday	Holiday	135 / 101		176 / 60	194 / 42	Saturday	235 / 1	30	
31	22 / 214	Sunday		86 / 150		Holiday	Saturday		177 / 59		Sunday		31	
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE	
Work	22	21	21	22	15	15	19	20	22	17	20	21	235	

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.

220 DAY EMPLOYEE WORK CALENDAR FOR 2025-26 - DRAFT

DATE	JULY	AUG	SEPT	OCT	Holiday	DEC	Prof Learning Day		MAR	Teacher work day - no school for students				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	Work / Remain	
1		20 / 201	Holiday	62 / 159	Saturday	95 / 126	Holiday	Sunday	Sunday	171 / 50	188 / 33	208 / 13		1
2		Saturday	41 / 180	63 / 158	Sunday	96 / 125	Holiday	129 / 92	149 / 72	172 / 49	Saturday	209 / 12		2
3		Sunday	42 / 179	64 / 157	80 / 141	97 / 124	Saturday	130 / 91	150 / 71	173 / 48	Sunday	210 / 11		3
4	Holiday	21 / 200	43 / 178	Saturday	81 / 140	98 / 123	Sunday	131 / 90	151 / 70	Saturday	189 / 32	211 / 10		4
5		22 / 199	44 / 177	Sunday	82 / 139	99 / 122	110 / 111	132 / 89	152 / 69	Sunday	190 / 31	212 / 9		5
6	Sunday	23 / 198	Saturday	65 / 156	83 / 138	Saturday	111 / 110	133 / 88	153 / 68	Holiday	191 / 30	Saturday		6
7	1 / 220	24 / 197	Sunday	66 / 155	84 / 137	Sunday	112 / 109	Saturday	Saturday	Holiday	192 / 29	Sunday		7
8	2 / 219	25 / 196	45 / 176	67 / 154	Saturday	100 / 121	113 / 108	Sunday	Sunday	Holiday	193 / 28	213 / 8		8
9	3 / 218	Saturday	46 / 175	68 / 153	Sunday	101 / 120	114 / 107	134 / 87	154 / 67	Holiday	Saturday	214 / 7		9
10	4 / 217	Sunday	47 / 174	69 / 152	85 / 136	102 / 119	Saturday	135 / 86	155 / 66	Holiday	Sunday	215 / 6		10
11	5 / 216	26 / 195	48 / 173	Saturday	86 / 135	103 / 118	Sunday	136 / 85	156 / 65	Saturday	194 / 27	216 / 5		11
12	Saturday	27 / 194	49 / 172	Sunday	87 / 134	104 / 117	115 / 106	137 / 84	157 / 64	Sunday	195 / 26	217 / 4		12
13	Sunday	28 / 193	Saturday	Holiday	88 / 133	Saturday	116 / 105	138 / 83	158 / 63	174 / 47	196 / 25	Saturday		13
14	6 / 215	29 / 192	Sunday	Holiday	89 / 132	Sunday	117 / 104	Saturday	Saturday	175 / 46	197 / 24	Sunday		14
15	7 / 214	30 / 191	50 / 171	Holiday	Saturday	105 / 116	118 / 103	Sunday	Sunday	176 / 45	198 / 23	218 / 3		15
16	8 / 213	Saturday	51 / 170	Holiday	Sunday	106 / 115	119 / 102	139 / 82	159 / 62	177 / 44	Saturday	219 / 2		16
17	9 / 212	Sunday	52 / 169	Holiday	90 / 131	107 / 114	Saturday	140 / 81	160 / 61	178 / 43	Sunday	220 / 1		17
18	10 / 211	31 / 190	53 / 168	Saturday	91 / 130	108 / 113	Sunday	141 / 80	161 / 60	Saturday	199 / 22			18
19	Saturday	32 / 189	54 / 167	Sunday	92 / 129	109 / 112	Holiday	142 / 79	162 / 59	Sunday	200 / 21	Holiday		19
20	Sunday	33 / 188	Saturday	70 / 151	93 / 128	Saturday	120 / 101	143 / 78	163 / 58	179 / 42	201 / 20	Saturday		20
21	11 / 210	34 / 187	Sunday	71 / 150	94 / 127	Sunday	121 / 100	Saturday	Saturday	180 / 41	202 / 19	Sunday		21
22	12 / 209	35 / 186	55 / 166	72 / 149	Saturday	Holiday	122 / 99	Sunday	Sunday	181 / 40	203 / 18			22
23	13 / 208	Saturday	56 / 165	73 / 148	Sunday	Holiday	123 / 98	144 / 77	164 / 57	182 / 39	Saturday			23
24	14 / 207	Sunday	57 / 164	74 / 147	Holiday	Holiday	Saturday	145 / 76	165 / 56	183 / 38	Sunday			24
25	15 / 206	36 / 185	58 / 163	Saturday	Holiday	Holiday	Sunday	146 / 75	166 / 55	Saturday	Holiday			25
26	Saturday	37 / 184	59 / 162	Sunday	Holiday	Holiday	124 / 97	147 / 74	167 / 54	Sunday	204 / 17			26
27	Sunday	38 / 183	Saturday	75 / 146	Holiday	Saturday	125 / 96	148 / 73	168 / 53	184 / 37	205 / 16	Saturday		27
28	16 / 205	39 / 182	Sunday	76 / 145	Holiday	Sunday	126 / 95	Saturday	Saturday	185 / 36	206 / 15	Sunday		28
29	17 / 204	40 / 181	60 / 161	77 / 144	Saturday	Holiday	127 / 94		Sunday	186 / 35	207 / 14			29
30	18 / 203	Saturday	61 / 160	78 / 143	Sunday	Holiday	128 / 93		169 / 52	187 / 34	Saturday			30
31	19 / 202	Sunday		79 / 142		Holiday	Saturday		170 / 51		Sunday			31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE	
Work	19	21	21	18	15	15	19	20	22	17	20	13	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.

210 DAY EMPLOYEE WORK CALENDAR FOR 2025-26 - DRAFT

DATE	JULY	AUG	SEPT	OCT	Holiday	DEC	Prof Learning Day		MAR	Teacher work day - no school for students				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	Work / Remain	
1		20 / 191	Holiday	62 / 149	Saturday	95 / 116	Holiday	Sunday	Sunday	171 / 40	188 / 23	208 / 3		1
2		Saturday	41 / 170	63 / 148	Sunday	96 / 115	Holiday	129 / 82	149 / 62	172 / 39	Saturday	209 / 2		2
3		Sunday	42 / 169	64 / 147	80 / 131	97 / 114	Saturday	130 / 81	150 / 61	173 / 38	Sunday	210 / 1		3
4	Holiday	21 / 190	43 / 168	Saturday	81 / 130	98 / 113	Sunday	131 / 80	151 / 60	Saturday	189 / 22			4
5	Saturday	22 / 189	44 / 167	Sunday	82 / 129	99 / 112	110 / 101	132 / 79	152 / 59	Sunday	190 / 21			5
6	Sunday	23 / 188	Saturday	65 / 146	83 / 128	Saturday	111 / 100	133 / 78	153 / 58	Holiday	191 / 20	Saturday		6
7	1 / 210	24 / 187	Sunday	66 / 145	84 / 127	Sunday	112 / 99	Saturday	Saturday	Holiday	192 / 19	Sunday		7
8	2 / 209	25 / 186	45 / 166	67 / 144	Saturday	100 / 111	113 / 98	Sunday	Sunday	Holiday	193 / 18			8
9	3 / 208	Saturday	46 / 165	68 / 143	Sunday	101 / 110	114 / 97	134 / 77	154 / 57	Holiday	Saturday			9
10	4 / 207	Sunday	47 / 164	69 / 142	85 / 126	102 / 109	Saturday	135 / 76	155 / 56	Holiday	Sunday			10
11	5 / 206	26 / 185	48 / 163	Saturday	86 / 125	103 / 108	Sunday	136 / 75	156 / 55	Saturday	194 / 17			11
12	Saturday	27 / 184	49 / 162	Sunday	87 / 124	104 / 107	115 / 96	137 / 74	157 / 54	Sunday	195 / 16			12
13	Sunday	28 / 183	Saturday	Holiday	88 / 123	Saturday	116 / 95	138 / 73	158 / 53	174 / 37	196 / 15	Saturday		13
14	6 / 205	29 / 182	Sunday	Holiday	89 / 122	Sunday	117 / 94	Saturday	Saturday	175 / 36	197 / 14	Sunday		14
15	7 / 204	30 / 181	50 / 161	Holiday	Saturday	105 / 106	118 / 93	Sunday	Sunday	176 / 35	198 / 13			15
16	8 / 203	Saturday	51 / 160	Holiday	Sunday	106 / 105	119 / 92	139 / 72	159 / 52	177 / 34	Saturday			16
17	9 / 202	Sunday	52 / 159	Holiday	90 / 121	107 / 104	Saturday	140 / 71	160 / 51	178 / 33	Sunday			17
18	10 / 201	31 / 180	53 / 158	Saturday	91 / 120	108 / 103	Sunday	141 / 70	161 / 50	Saturday	199 / 12			18
19	Saturday	32 / 179	54 / 157	Sunday	92 / 119	109 / 102	Holiday	142 / 69	162 / 49	Sunday	200 / 11	Holiday		19
20	Sunday	33 / 178	Saturday	70 / 141	93 / 118	Saturday	120 / 91	143 / 68	163 / 48	179 / 32	201 / 10	Saturday		20
21	11 / 200	34 / 177	Sunday	71 / 140	94 / 117	Sunday	121 / 90	Saturday	Saturday	180 / 31	202 / 9	Sunday		21
22	12 / 199	35 / 176	55 / 156	72 / 139	Saturday	Holiday	122 / 89	Sunday	Sunday	181 / 30	203 / 8			22
23	13 / 198	Saturday	56 / 155	73 / 138	Sunday	Holiday	123 / 88	144 / 67	164 / 47	182 / 29	Saturday			23
24	14 / 197	Sunday	57 / 154	74 / 137	Holiday	Holiday	Saturday	145 / 66	165 / 46	183 / 28	Sunday			24
25	15 / 196	36 / 175	58 / 153	Saturday	Holiday	Holiday	Sunday	146 / 65	166 / 45	Saturday	Holiday			25
26	Saturday	37 / 174	59 / 152	Sunday	Holiday	Holiday	124 / 87	147 / 64	167 / 44	Sunday	204 / 7			26
27	Sunday	38 / 173	Saturday	75 / 136	Holiday	Saturday	125 / 86	148 / 63	168 / 43	184 / 27	205 / 6	Saturday		27
28	16 / 195	39 / 172	Sunday	76 / 135	Holiday	Sunday	126 / 85	Saturday	Saturday	185 / 26	206 / 5	Sunday		28
29	17 / 194	40 / 171	60 / 151	77 / 134	Saturday	Holiday	127 / 84		Sunday	186 / 25	207 / 4			29
30	18 / 193	Saturday	61 / 150	78 / 133	Sunday	Holiday	128 / 83		169 / 42	187 / 24	Saturday			30
31	19 / 192	Sunday		79 / 132		Holiday	Saturday		170 / 41		Sunday			31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE	
Work	19	21	21	18	15	15	19	20	22	17	20	3	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.

205 DAY EMPLOYEE WORK CALENDAR FOR 2025-26 - DRAFT

					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		15 / 191	Holiday	57 / 149	Saturday	90 / 116	Holiday	Sunday	Sunday	166 / 40	183 / 23	203 / 3	1	
2		Saturday	36 / 170	58 / 148	Sunday	91 / 115	Holiday	124 / 82	144 / 62	167 / 39	Saturday	204 / 2	2	
3		Sunday	37 / 169	59 / 147	75 / 131	92 / 114	Saturday	125 / 81	145 / 61	168 / 38	Sunday	205 / 1	3	
4	Holiday	16 / 190	38 / 168	Saturday	76 / 130	93 / 113	Sunday	126 / 80	146 / 60	Saturday	184 / 22		4	
5	Saturday	17 / 189	39 / 167	Sunday	77 / 129	94 / 112	105 / 101	127 / 79	147 / 59	Sunday	185 / 21		5	
6	Sunday	18 / 188	Saturday	60 / 146	78 / 128	Saturday	106 / 100	128 / 78	148 / 58	Holiday	186 / 20	Saturday	6	
7		19 / 187	Sunday	61 / 145	79 / 127	Sunday	107 / 99	Saturday	Saturday	Holiday	187 / 19	Sunday	7	
8		20 / 186	40 / 166	62 / 144	Saturday	95 / 111	108 / 98	Sunday	Sunday	Holiday	188 / 18		8	
9		Saturday	41 / 165	63 / 143	Sunday	96 / 110	109 / 97	129 / 77	149 / 57	Holiday	Saturday		9	
10		Sunday	42 / 164	64 / 142	80 / 126	97 / 109	Saturday	130 / 76	150 / 56	Holiday	Sunday		10	
11		21 / 185	43 / 163	Saturday	81 / 125	98 / 108	Sunday	131 / 75	151 / 55	Saturday	189 / 17		11	
12	Saturday	22 / 184	44 / 162	Sunday	82 / 124	99 / 107	110 / 96	132 / 74	152 / 54	Sunday	190 / 16		12	
13	Sunday	23 / 183	Saturday	Holiday	83 / 123	Saturday	111 / 95	133 / 73	153 / 53	169 / 37	191 / 15	Saturday	13	
14	1 / 205	24 / 182	Sunday	Holiday	84 / 122	Sunday	112 / 94	Saturday	Saturday	170 / 36	192 / 14	Sunday	14	
15	2 / 204	25 / 181	45 / 161	Holiday	Saturday	100 / 106	113 / 93	Sunday	Sunday	171 / 35	193 / 13		15	
16	3 / 203	Saturday	46 / 160	Holiday	Sunday	101 / 105	114 / 92	134 / 72	154 / 52	172 / 34	Saturday		16	
17	4 / 202	Sunday	47 / 159	Holiday	85 / 121	102 / 104	Saturday	135 / 71	155 / 51	173 / 33	Sunday		17	
18	5 / 201	26 / 180	48 / 158	Saturday	86 / 120	103 / 103	Sunday	136 / 70	156 / 50	Saturday	194 / 12		18	
19	Saturday	27 / 179	49 / 157	Sunday	87 / 119	104 / 102	Holiday	137 / 69	157 / 49	Sunday	195 / 11	Holiday	19	
20	Sunday	28 / 178	Saturday	65 / 141	88 / 118	Saturday	115 / 91	138 / 68	158 / 48	174 / 32	196 / 10	Saturday	20	
21	6 / 200	29 / 177	Sunday	66 / 140	89 / 117	Sunday	116 / 90	Saturday	Saturday	175 / 31	197 / 9	Sunday	21	
22	7 / 199	30 / 176	50 / 156	67 / 139	Saturday	Holiday	117 / 89	Sunday	Sunday	176 / 30	198 / 8		22	
23	8 / 198	Saturday	51 / 155	68 / 138	Sunday	Holiday	118 / 88	139 / 67	159 / 47	177 / 29	Saturday		23	
24	9 / 197	Sunday	52 / 154	69 / 137	Holiday	Holiday	Saturday	140 / 66	160 / 46	178 / 28	Sunday		24	
25	10 / 196	31 / 175	53 / 153	Saturday	Holiday	Holiday	Sunday	141 / 65	161 / 45	Saturday	Holiday		25	
26	Saturday	32 / 174	54 / 152	Sunday	Holiday	Holiday	119 / 87	142 / 64	162 / 44	Sunday	199 / 7		26	
27	Sunday	33 / 173	Saturday	70 / 136	Holiday	Saturday	120 / 86	143 / 63	163 / 43	179 / 27	200 / 6	Saturday	27	
28	11 / 195	34 / 172	Sunday	71 / 135	Holiday	Sunday	121 / 85	Saturday	Saturday	180 / 26	201 / 5	Sunday	28	
29	12 / 194	35 / 171	55 / 151	72 / 134	Saturday	Holiday	122 / 84		Sunday	181 / 25	202 / 4		29	
30	13 / 193	Saturday	56 / 150	73 / 133	Sunday	Holiday	123 / 83		164 / 42	182 / 24	Saturday		30	
31	14 / 192	Sunday		74 / 132		Holiday	Saturday		165 / 41		Sunday		31	
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE	
Work	14	21	21	18	15	15	19	20	22	17	20	3	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.

200 DAY EMPLOYEE WORK CALENDAR FOR 2025-26 - DRAFT

DATE	JULY	AUG	SEPT	OCT	Holiday	DEC	Prof Learning Day		MAR	Teacher work day - no school for students				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	Work / Remain	
1		10 / 191	Holiday	52 / 149	Saturday	85 / 116	Holiday	Sunday	Sunday	161 / 40	178 / 23	198 / 3		1
2		Saturday	31 / 170	53 / 148	Sunday	86 / 115	Holiday	119 / 82	139 / 62	162 / 39	Saturday	199 / 2		2
3		Sunday	32 / 169	54 / 147	70 / 131	87 / 114	Saturday	120 / 81	140 / 61	163 / 38	Sunday	200 / 1		3
4	Holiday	11 / 190	33 / 168	Saturday	71 / 130	88 / 113	Sunday	121 / 80	141 / 60	Saturday	179 / 22			4
5	Saturday	12 / 189	34 / 167	Sunday	72 / 129	89 / 112	100 / 101	122 / 79	142 / 59	Sunday	180 / 21			5
6	Sunday	13 / 188	Saturday	55 / 146	73 / 128	Saturday	101 / 100	123 / 78	143 / 58	Holiday	181 / 20	Saturday		6
7		14 / 187	Sunday	56 / 145	74 / 127	Sunday	102 / 99	Saturday	Saturday	Holiday	182 / 19	Sunday		7
8		15 / 186	35 / 166	57 / 144	Saturday	90 / 111	103 / 98	Sunday	Sunday	Holiday	183 / 18			8
9		Saturday	36 / 165	58 / 143	Sunday	91 / 110	104 / 97	124 / 77	144 / 57	Holiday	Saturday			9
10		Sunday	37 / 164	59 / 142	75 / 126	92 / 109	Saturday	125 / 76	145 / 56	Holiday	Sunday			10
11		16 / 185	38 / 163	Saturday	76 / 125	93 / 108	Sunday	126 / 75	146 / 55	Saturday	184 / 17			11
12	Saturday	17 / 184	39 / 162	Sunday	77 / 124	94 / 107	105 / 96	127 / 74	147 / 54	Sunday	185 / 16			12
13	Sunday	18 / 183	Saturday	Holiday	78 / 123	Saturday	106 / 95	128 / 73	148 / 53	164 / 37	186 / 15	Saturday		13
14		19 / 182	Sunday	Holiday	79 / 122	Sunday	107 / 94	Saturday	Saturday	165 / 36	187 / 14	Sunday		14
15		20 / 181	40 / 161	Holiday	Saturday	95 / 106	108 / 93	Sunday	Sunday	166 / 35	188 / 13			15
16		Saturday	41 / 160	Holiday	Sunday	96 / 105	109 / 92	129 / 72	149 / 52	167 / 34	Saturday			16
17		Sunday	42 / 159	Holiday	80 / 121	97 / 104	Saturday	130 / 71	150 / 51	168 / 33	Sunday			17
18		21 / 180	43 / 158	Saturday	81 / 120	98 / 103	Sunday	131 / 70	151 / 50	Saturday	189 / 12			18
19	Saturday	22 / 179	44 / 157	Sunday	82 / 119	99 / 102	Holiday	132 / 69	152 / 49	Sunday	190 / 11	Holiday		19
20	Sunday	23 / 178	Saturday	60 / 141	83 / 118	Saturday	110 / 91	133 / 68	153 / 48	169 / 32	191 / 10	Saturday		20
21	1 / 200	24 / 177	Sunday	61 / 140	84 / 117	Sunday	111 / 90	Saturday	Saturday	170 / 31	192 / 9	Sunday		21
22	2 / 199	25 / 176	45 / 156	62 / 139	Saturday	Holiday	112 / 89	Sunday	Sunday	171 / 30	193 / 8			22
23	3 / 198	Saturday	46 / 155	63 / 138	Sunday	Holiday	113 / 88	134 / 67	154 / 47	172 / 29	Saturday			23
24	4 / 197	Sunday	47 / 154	64 / 137	Holiday	Holiday	Saturday	135 / 66	155 / 46	173 / 28	Sunday			24
25	5 / 196	26 / 175	48 / 153	Saturday	Holiday	Holiday	Sunday	136 / 65	156 / 45	Saturday	Holiday			25
26	Saturday	27 / 174	49 / 152	Sunday	Holiday	Holiday	114 / 87	137 / 64	157 / 44	Sunday	194 / 7			26
27	Sunday	28 / 173	Saturday	65 / 136	Holiday	Saturday	115 / 86	138 / 63	158 / 43	174 / 27	195 / 6	Saturday		27
28	6 / 195	29 / 172	Sunday	66 / 135	Holiday	Sunday	116 / 85	Saturday	Saturday	175 / 26	196 / 5	Sunday		28
29	7 / 194	30 / 171	50 / 151	67 / 134	Saturday	Holiday	117 / 84		Sunday	176 / 25	197 / 4			29
30	8 / 193	Saturday	51 / 150	68 / 133	Sunday	Holiday	118 / 83		159 / 42	177 / 24	Saturday			30
31	9 / 192	Sunday		69 / 132		Holiday	Saturday		160 / 41		Sunday			31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE	
Work	9	21	21	18	15	15	19	20	22	17	20	3	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.

195 DAY EMPLOYEE WORK CALENDAR FOR 2025-26 - DRAFT

					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		10 / 186	Holiday	52 / 144	Saturday	85 / 111	Holiday	Sunday	Sunday	161 / 35	178 / 18		1	
2		Saturday	31 / 165	53 / 143	Sunday	86 / 110	Holiday	119 / 77	139 / 57	162 / 34	Saturday		2	
3		Sunday	32 / 164	54 / 142	70 / 126	87 / 109	Saturday	120 / 76	140 / 56	163 / 33	Sunday		3	
4	Holiday	11 / 185	33 / 163	Saturday	71 / 125	88 / 108	Sunday	121 / 75	141 / 55	Saturday	179 / 17		4	
5	Saturday	12 / 184	34 / 162	Sunday	72 / 124	89 / 107	100 / 96	122 / 74	142 / 54	Sunday	180 / 16		5	
6	Sunday	13 / 183	Saturday	55 / 141	73 / 123	Saturday	101 / 95	123 / 73	143 / 53	Holiday	181 / 15	Saturday	6	
7		14 / 182	Sunday	56 / 140	74 / 122	Sunday	102 / 94	Saturday	Saturday	Holiday	182 / 14	Sunday	7	
8		15 / 181	35 / 161	57 / 139	Saturday	90 / 106	103 / 93	Sunday	Sunday	Holiday	183 / 13		8	
9		Saturday	36 / 160	58 / 138	Sunday	91 / 105	104 / 92	124 / 72	144 / 52	Holiday	Saturday		9	
10		Sunday	37 / 159	59 / 137	75 / 121	92 / 104	Saturday	125 / 71	145 / 51	Holiday	Sunday		10	
11		16 / 180	38 / 158	Saturday	76 / 120	93 / 103	Sunday	126 / 70	146 / 50	Saturday	184 / 12		11	
12	Saturday	17 / 179	39 / 157	Sunday	77 / 119	94 / 102	105 / 91	127 / 69	147 / 49	Sunday	185 / 11		12	
13	Sunday	18 / 178	Saturday	Holiday	78 / 118	Saturday	106 / 90	128 / 68	148 / 48	164 / 32	186 / 10	Saturday	13	
14		19 / 177	Sunday	Holiday	79 / 117	Sunday	107 / 89	Saturday	Saturday	165 / 31	187 / 9	Sunday	14	
15		20 / 176	40 / 156	Holiday	Saturday	95 / 101	108 / 88	Sunday	Sunday	166 / 30	188 / 8		15	
16		Saturday	41 / 155	Holiday	Sunday	96 / 100	109 / 87	129 / 67	149 / 47	167 / 29	Saturday		16	
17		Sunday	42 / 154	Holiday	80 / 116	97 / 99	Saturday	130 / 66	150 / 46	168 / 28	Sunday		17	
18		21 / 175	43 / 153	Saturday	81 / 115	98 / 98	Sunday	131 / 65	151 / 45	Saturday	189 / 7		18	
19	Saturday	22 / 174	44 / 152	Sunday	82 / 114	99 / 97	110 / 86	132 / 64	152 / 44	Sunday	190 / 6	Holiday	19	
20	Sunday	23 / 173	Saturday	60 / 136	83 / 113	Saturday	Holiday	133 / 63	153 / 43	169 / 27	191 / 5	Saturday	20	
21	1 / 195	24 / 172	Sunday	61 / 135	84 / 112	Sunday	111 / 85	Saturday	Saturday	170 / 26	192 / 4	Sunday	21	
22	2 / 194	25 / 171	45 / 151	62 / 134	Saturday	Holiday	112 / 84	Sunday	Sunday	171 / 25	193 / 3		22	
23	3 / 193	Saturday	46 / 150	63 / 133	Sunday	Holiday	113 / 83	134 / 62	154 / 42	172 / 24	Saturday		23	
24	4 / 192	Sunday	47 / 149	64 / 132	Holiday	Holiday	Saturday	135 / 61	155 / 41	173 / 23	Sunday		24	
25	5 / 191	26 / 170	48 / 148	Saturday	Holiday	Holiday	Sunday	136 / 60	156 / 40	Saturday	Holiday		25	
26	Saturday	27 / 169	49 / 147	Sunday	Holiday	Holiday	114 / 82	137 / 59	157 / 39	Sunday	194 / 2		26	
27	Sunday	28 / 168	Saturday	65 / 131	Holiday	Saturday	115 / 81	138 / 58	158 / 38	174 / 22	195 / 1	Saturday	27	
28	6 / 190	29 / 167	Sunday	66 / 130	Holiday	Sunday	116 / 80	Saturday	Saturday	175 / 21		Sunday	28	
29	7 / 189	30 / 166	50 / 146	67 / 129	Saturday	Holiday	117 / 79		Sunday	176 / 20			29	
30	8 / 188	Saturday	51 / 145	68 / 128	Sunday	Holiday	118 / 78		159 / 37	177 / 19	Saturday		30	
31	9 / 187	Sunday		69 / 127		Holiday	Saturday		160 / 36		Sunday		31	
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE	
Work	9	21	21	18	15	15	19	20	22	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.

195 DAY EMPLOYEE WORK CALENDAR FOR 2025-26 (Psychology) - DRAFT

					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		7 / 189	Holiday	49 / 147	Saturday	82 / 114	Holiday	Sunday	Sunday	158 / 38	175 / 21	195 / 1	1	
2		Saturday	28 / 168	50 / 146	Sunday	83 / 113	Holiday	116 / 80	136 / 60	159 / 37	Saturday		2	
3		Sunday	29 / 167	51 / 145	67 / 129	84 / 112	Saturday	117 / 79	137 / 59	160 / 36	Sunday		3	
4	Holiday	8 / 188	30 / 166	Saturday	68 / 128	85 / 111	Sunday	118 / 78	138 / 58	Saturday	176 / 20		4	
5	Saturday	9 / 187	31 / 165	Sunday	69 / 127	86 / 110	97 / 99	119 / 77	139 / 57	Sunday	177 / 19		5	
6	Sunday	10 / 186	Saturday	52 / 144	70 / 126	Saturday	98 / 98	120 / 76	140 / 56	Holiday	178 / 18	Saturday	6	
7		11 / 185	Sunday	53 / 143	71 / 125	Sunday	99 / 97	Saturday	Saturday	Holiday	179 / 17	Sunday	7	
8		12 / 184	32 / 164	54 / 142	Saturday	87 / 109	100 / 96	Sunday	Sunday	Holiday	180 / 16		8	
9		Saturday	33 / 163	55 / 141	Sunday	88 / 108	101 / 95	121 / 75	141 / 55	Holiday	Saturday		9	
10		Sunday	34 / 162	56 / 140	72 / 124	89 / 107	Saturday	122 / 74	142 / 54	Holiday	Sunday		10	
11		13 / 183	35 / 161	Saturday	73 / 123	90 / 106	Sunday	123 / 73	143 / 53	Saturday	181 / 15		11	
12	Saturday	14 / 182	36 / 160	Sunday	74 / 122	91 / 105	102 / 94	124 / 72	144 / 52	Sunday	182 / 14		12	
13	Sunday	15 / 181	Saturday	Holiday	75 / 121	Saturday	103 / 93	125 / 71	145 / 51	161 / 35	183 / 13	Saturday	13	
14		16 / 180	Sunday	Holiday	76 / 120	Sunday	104 / 92	Saturday	Saturday	162 / 34	184 / 12	Sunday	14	
15		17 / 179	37 / 159	Holiday	Saturday	92 / 104	105 / 91	Sunday	Sunday	163 / 33	185 / 11		15	
16		Saturday	38 / 158	Holiday	Sunday	93 / 103	106 / 90	126 / 70	146 / 50	164 / 32	Saturday		16	
17		Sunday	39 / 157	Holiday	77 / 119	94 / 102	Saturday	127 / 69	147 / 49	165 / 31	Sunday		17	
18		18 / 178	40 / 156	Saturday	78 / 118	95 / 101	Sunday	128 / 68	148 / 48	Saturday	186 / 10		18	
19	Saturday	19 / 177	41 / 155	Sunday	79 / 117	96 / 100	Holiday	129 / 67	149 / 47	Sunday	187 / 9	Holiday	19	
20	Sunday	20 / 176	Saturday	57 / 139	80 / 116	Saturday	107 / 89	130 / 66	150 / 46	166 / 30	188 / 8	Saturday	20	
21		21 / 175	Sunday	58 / 138	81 / 115	Sunday	108 / 88	Saturday	Saturday	167 / 29	189 / 7	Sunday	21	
22		22 / 174	42 / 154	59 / 137	Saturday	Holiday	109 / 87	Sunday	Sunday	168 / 28	190 / 6		22	
23		Saturday	43 / 153	60 / 136	Sunday	Holiday	110 / 86	131 / 65	151 / 45	169 / 27	Saturday		23	
24	1 / 195	Sunday	44 / 152	61 / 135	Holiday	Holiday	Saturday	132 / 64	152 / 44	170 / 26	Sunday		24	
25	2 / 194	23 / 173	45 / 151	Saturday	Holiday	Holiday	Sunday	133 / 63	153 / 43	Saturday	Holiday		25	
26	Saturday	24 / 172	46 / 150	Sunday	Holiday	Holiday	111 / 85	134 / 62	154 / 42	Sunday	191 / 5		26	
27	Sunday	25 / 171	Saturday	62 / 134	Holiday	Saturday	112 / 84	135 / 61	155 / 41	171 / 25	192 / 4	Saturday	27	
28	3 / 193	26 / 170	Sunday	63 / 133	Holiday	Sunday	113 / 83	Saturday	Saturday	172 / 24	193 / 3	Sunday	28	
29	4 / 192	27 / 169	47 / 149	64 / 132	Saturday	Holiday	114 / 82		Sunday	173 / 23	194 / 2		29	
30	5 / 191	Saturday	48 / 148	65 / 131	Sunday	Holiday	115 / 81		156 / 40	174 / 22	Saturday		30	
31	6 / 190	Sunday		66 / 130		Holiday	Saturday		157 / 39		Sunday		31	
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE	
Work	6	21	21	18	15	15	19	20	22	17	20	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.

190 DAY EMPLOYEE WORK CALENDAR FOR 2025-26 - DRAFT

					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		7 / 184	Holiday	49 / 142	Saturday	82 / 109	Holiday	Sunday	Sunday	158 / 33	175 / 16		1	
2		Saturday	28 / 163	50 / 141	Sunday	83 / 108	Holiday	116 / 75	136 / 55	159 / 32	Saturday		2	
3		Sunday	29 / 162	51 / 140	67 / 124	84 / 107	Saturday	117 / 74	137 / 54	160 / 31	Sunday		3	
4	Holiday	8 / 183	30 / 161	Saturday	68 / 123	85 / 106	Sunday	118 / 73	138 / 53	Saturday	176 / 15		4	
5	Saturday	9 / 182	31 / 160	Sunday	69 / 122	86 / 105	97 / 94	119 / 72	139 / 52	Sunday	177 / 14		5	
6	Sunday	10 / 181	Saturday	52 / 139	70 / 121	Saturday	98 / 93	120 / 71	140 / 51	Holiday	178 / 13	Saturday	6	
7		11 / 180	Sunday	53 / 138	71 / 120	Sunday	99 / 92	Saturday	Saturday	Holiday	179 / 12	Sunday	7	
8		12 / 179	32 / 159	54 / 137	Saturday	87 / 104	100 / 91	Sunday	Sunday	Holiday	180 / 11		8	
9		Saturday	33 / 158	55 / 136	Sunday	88 / 103	101 / 90	121 / 70	141 / 50	Holiday	Saturday		9	
10		Sunday	34 / 157	56 / 135	72 / 119	89 / 102	Saturday	122 / 69	142 / 49	Holiday	Sunday		10	
11		13 / 178	35 / 156	Saturday	73 / 118	90 / 101	Sunday	123 / 68	143 / 48	Saturday	181 / 10		11	
12	Saturday	14 / 177	36 / 155	Sunday	74 / 117	91 / 100	102 / 89	124 / 67	144 / 47	Sunday	182 / 9		12	
13	Sunday	15 / 176	Saturday	Holiday	75 / 116	Saturday	103 / 88	125 / 66	145 / 46	161 / 30	183 / 8	Saturday	13	
14		16 / 175	Sunday	Holiday	76 / 115	Sunday	104 / 87	Saturday	Saturday	162 / 29	184 / 7	Sunday	14	
15		17 / 174	37 / 154	Holiday	Saturday	92 / 99	105 / 86	Sunday	Sunday	163 / 28	185 / 6		15	
16		Saturday	38 / 153	Holiday	Sunday	93 / 98	106 / 85	126 / 65	146 / 45	164 / 27	Saturday		16	
17		Sunday	39 / 152	Holiday	77 / 114	94 / 97	Saturday	127 / 64	147 / 44	165 / 26	Sunday		17	
18		18 / 173	40 / 151	Saturday	78 / 113	95 / 96	Sunday	128 / 63	148 / 43	Saturday	186 / 5		18	
19	Saturday	19 / 172	41 / 150	Sunday	79 / 112	96 / 95	Holiday	129 / 62	149 / 42	Sunday	187 / 4	Holiday	19	
20	Sunday	20 / 171	Saturday	57 / 134	80 / 111	Saturday	107 / 84	130 / 61	150 / 41	166 / 25	188 / 3	Saturday	20	
21		21 / 170	Sunday	58 / 133	81 / 110	Sunday	108 / 83	Saturday	Saturday	167 / 24	189 / 2	Sunday	21	
22		22 / 169	42 / 149	59 / 132	Saturday	Holiday	109 / 82	Sunday	Sunday	168 / 23	190 / 1		22	
23		Saturday	43 / 148	60 / 131	Sunday	Holiday	110 / 81	131 / 60	151 / 40	169 / 22	Saturday		23	
24	1 / 190	Sunday	44 / 147	61 / 130	Holiday	Holiday	Saturday	132 / 59	152 / 39	170 / 21	Sunday		24	
25	2 / 189	23 / 168	45 / 146	Saturday	Holiday	Holiday	Sunday	133 / 58	153 / 38	Saturday	Holiday		25	
26	Saturday	24 / 167	46 / 145	Sunday	Holiday	Holiday	111 / 80	134 / 57	154 / 37	Sunday			26	
27	Sunday	25 / 166	Saturday	62 / 129	Holiday	Saturday	112 / 79	135 / 56	155 / 36	171 / 20		Saturday	27	
28	3 / 188	26 / 165	Sunday	63 / 128	Holiday	Sunday	113 / 78	Saturday	Saturday	172 / 19		Sunday	28	
29	4 / 187	27 / 164	47 / 144	64 / 127	Saturday	Holiday	114 / 77		Sunday	173 / 18			29	
30	5 / 186	Saturday	48 / 143	65 / 126	Sunday	Holiday	115 / 76		156 / 35	174 / 17	Saturday		30	
31	6 / 185	Sunday		66 / 125		Holiday	Saturday		157 / 34		Sunday		31	
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE	
Work	6	21	21	18	15	15	19	20	22	17	16	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.

184 DAY EMPLOYEE WORK CALENDAR FOR 2025-26 - DRAFT

					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		6 / 179	Holiday	48 / 137	Saturday	80 / 105	Holiday	Sunday	Sunday	152 / 33	169 / 16		1	
2		Saturday	27 / 158	49 / 136	Sunday	81 / 104	Holiday	113 / 72	131 / 54	153 / 32	Saturday		2	
3		Sunday	28 / 157	50 / 135	66 / 119	82 / 103	Saturday	114 / 71	132 / 53	154 / 31	Sunday		3	
4	Holiday	7 / 178	29 / 156	Saturday	No Work	83 / 102	Sunday	115 / 70	133 / 52	Saturday	170 / 15		4	
5	Saturday	8 / 177	30 / 155	Sunday	67 / 118	84 / 101	No Work	116 / 69	134 / 51	Sunday	171 / 14		5	
6	Sunday	9 / 176	Saturday	51 / 134	68 / 117	Saturday	95 / 90	117 / 68	135 / 50	Holiday	172 / 13	Saturday	6	
7		10 / 175	Sunday	52 / 133	69 / 116	Sunday	96 / 89	Saturday	Saturday	Holiday	173 / 12	Sunday	7	
8		11 / 174	31 / 154	53 / 132	Saturday	85 / 100	97 / 88	Sunday	Sunday	Holiday	174 / 11		8	
9		Saturday	32 / 153	54 / 131	Sunday	86 / 99	98 / 87	118 / 67	136 / 49	Holiday	Saturday		9	
10		Sunday	33 / 152	55 / 130	70 / 115	87 / 98	Saturday	119 / 66	137 / 48	Holiday	Sunday		10	
11		12 / 173	34 / 151	Saturday	71 / 114	88 / 97	Sunday	120 / 65	138 / 47	Saturday	175 / 10		11	
12	Saturday	13 / 172	35 / 150	Sunday	72 / 113	89 / 96	99 / 86	121 / 64	139 / 46	Sunday	176 / 9		12	
13	Sunday	14 / 171	Saturday	Holiday	73 / 112	Saturday	100 / 85	122 / 63	140 / 45	155 / 30	177 / 8	Saturday	13	
14		15 / 170	Sunday	Holiday	74 / 111	Sunday	101 / 84	Saturday	Saturday	156 / 29	178 / 7	Sunday	14	
15		16 / 169	36 / 149	Holiday	Saturday	90 / 95	102 / 83	Sunday	Sunday	157 / 28	179 / 6		15	
16		Saturday	37 / 148	Holiday	Sunday	91 / 94	103 / 82	No Work	No Work	158 / 27	Saturday		16	
17		Sunday	38 / 147	Holiday	75 / 110	92 / 93	Saturday	No Work	141 / 44	159 / 26	Sunday		17	
18		17 / 168	39 / 146	Saturday	76 / 109	93 / 92	Sunday	123 / 62	142 / 43	Saturday	180 / 5		18	
19	Saturday	18 / 167	40 / 145	Sunday	77 / 108	94 / 91	Holiday	124 / 61	143 / 42	Sunday	181 / 4	Holiday	19	
20	Sunday	19 / 166	Saturday	56 / 129	78 / 107	Saturday	104 / 81	125 / 60	144 / 41	160 / 25	182 / 3	Saturday	20	
21		20 / 165	Sunday	57 / 128	79 / 106	Sunday	105 / 80	Saturday	Saturday	161 / 24	183 / 2	Sunday	21	
22		21 / 164	41 / 144	58 / 127	Saturday	Holiday	106 / 79	Sunday	Sunday	162 / 23	184 / 1		22	
23		Saturday	42 / 143	59 / 126	Sunday	Holiday	107 / 78	126 / 59	145 / 40	163 / 22	Saturday		23	
24	No Work	Sunday	43 / 142	60 / 125	Holiday	Holiday	Saturday	127 / 58	146 / 39	164 / 21	Sunday		24	
25	1 / 184	22 / 163	44 / 141	Saturday	Holiday	Holiday	Sunday	128 / 57	147 / 38	Saturday	Holiday		25	
26	Saturday	23 / 162	45 / 140	Sunday	Holiday	Holiday	108 / 77	129 / 56	148 / 37	Sunday			26	
27	Sunday	24 / 161	Saturday	61 / 124	Holiday	Saturday	109 / 76	130 / 55	149 / 36	165 / 20		Saturday	27	
28	2 / 183	25 / 160	Sunday	62 / 123	Holiday	Sunday	110 / 75	Saturday	Saturday	166 / 19		Sunday	28	
29	3 / 182	26 / 159	46 / 139	63 / 122	Saturday	Holiday	111 / 74		Sunday	167 / 18			29	
30	4 / 181	Saturday	47 / 138	64 / 121	Sunday	Holiday	112 / 73		150 / 35	168 / 17	Saturday			30
31	5 / 180	Sunday		65 / 120		Holiday	Saturday		151 / 34		Sunday			31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE	
Work	5	21	21	18	14	15	18	18	21	17	16	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 2025-26 TRANSPORTATION - DRAFT

					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		7 / 178	Holiday	49 / 136	Saturday	81 / 104	Holiday	Sunday	Sunday	153 / 32	170 / 15		1	
2		Saturday	28 / 157	50 / 135	Sunday	82 / 103	Holiday	114 / 71	132 / 53	154 / 31	Saturday		2	
3		Sunday	29 / 156	51 / 134	67 / 118	83 / 102	Saturday	115 / 70	133 / 52	155 / 30	Sunday		3	
4	Holiday	8 / 177	30 / 155	Saturday	No Work	84 / 101	Sunday	116 / 69	134 / 51	Saturday	171 / 14		4	
5	Saturday	9 / 176	31 / 154	Sunday	68 / 117	85 / 100	No Work	117 / 68	135 / 50	Sunday	172 / 13		5	
6	Sunday	10 / 175	Saturday	52 / 133	69 / 116	Saturday	96 / 89	118 / 67	136 / 49	Holiday	173 / 12	Saturday	6	
7		11 / 174	Sunday	53 / 132	70 / 115	Sunday	97 / 88	Saturday	Saturday	Holiday	174 / 11	Sunday	7	
8		12 / 173	32 / 153	54 / 131	Saturday	86 / 99	98 / 87	Sunday	Sunday	Holiday	175 / 10		8	
9		Saturday	33 / 152	55 / 130	Sunday	87 / 98	99 / 86	119 / 66	137 / 48	Holiday	Saturday		9	
10		Sunday	34 / 151	56 / 129	71 / 114	88 / 97	Saturday	120 / 65	138 / 47	Holiday	Sunday		10	
11		13 / 172	35 / 150	Saturday	72 / 113	89 / 96	Sunday	121 / 64	139 / 46	Saturday	176 / 9		11	
12	Saturday	14 / 171	36 / 149	Sunday	73 / 112	90 / 95	100 / 85	122 / 63	140 / 45	Sunday	177 / 8		12	
13	Sunday	15 / 170	Saturday	Holiday	74 / 111	Saturday	101 / 84	123 / 62	141 / 44	156 / 29	178 / 7	Saturday	13	
14		16 / 169	Sunday	Holiday	75 / 110	Sunday	102 / 83	Saturday	Saturday	157 / 28	179 / 6	Sunday	14	
15		17 / 168	37 / 148	Holiday	Saturday	91 / 94	103 / 82	Sunday	Sunday	158 / 27	180 / 5		15	
16		Saturday	38 / 147	Holiday	Sunday	92 / 93	104 / 81	No Work	No Work	159 / 26	Saturday		16	
17		Sunday	39 / 146	Holiday	76 / 109	93 / 92	Saturday	No Work	142 / 43	160 / 25	Sunday		17	
18		18 / 167	40 / 145	Saturday	77 / 108	94 / 91	Sunday	124 / 61	143 / 42	Saturday	181 / 4		18	
19	Saturday	19 / 166	41 / 144	Sunday	78 / 107	95 / 90	Holiday	125 / 60	144 / 41	Sunday	182 / 3	Holiday	19	
20	Sunday	20 / 165	Saturday	57 / 128	79 / 106	Saturday	105 / 80	126 / 59	145 / 40	161 / 24	183 / 2	Saturday	20	
21		21 / 164	Sunday	58 / 127	80 / 105	Sunday	106 / 79	Saturday	Saturday	162 / 23	184 / 1	Sunday	21	
22		22 / 163	42 / 143	59 / 126	Saturday	Holiday	107 / 78	Sunday	Sunday	163 / 22	No Work		22	
23		Saturday	43 / 142	60 / 125	Sunday	Holiday	108 / 77	127 / 58	146 / 39	164 / 21	Saturday		23	
24	1 / 184	Sunday	44 / 141	61 / 124	Holiday	Holiday	Saturday	128 / 57	147 / 38	165 / 20	Sunday		24	
25	2 / 183	23 / 162	45 / 140	Saturday	Holiday	Holiday	Sunday	129 / 56	148 / 37	Saturday	Holiday		25	
26	Saturday	24 / 161	46 / 139	Sunday	Holiday	Holiday	109 / 76	130 / 55	149 / 36	Sunday			26	
27	Sunday	25 / 160	Saturday	62 / 123	Holiday	Saturday	110 / 75	131 / 54	150 / 35	166 / 19		Saturday	27	
28	3 / 182	26 / 159	Sunday	63 / 122	Holiday	Sunday	111 / 74	Saturday	Saturday	167 / 18		Sunday	28	
29	4 / 181	27 / 158	47 / 138	64 / 121	Saturday	Holiday	112 / 73		Sunday	168 / 17			29	
30	5 / 180	Saturday	48 / 137	65 / 120	Sunday	Holiday	113 / 72		151 / 34	169 / 16	Saturday			30
31	6 / 179	Sunday		66 / 119		Holiday	Saturday		152 / 33		Sunday			31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE	
Work	6	21	21	18	14	15	18	18	21	17	15	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.

181 DAY EMPLOYEE WORK CALENDAR FOR 2025-26 - DRAFT

					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		No Work	Holiday	44 / 138	Saturday	76 / 106	Holiday	Sunday	Sunday	149 / 33	166 / 16		1	
2		Saturday	23 / 159	45 / 137	Sunday	77 / 105	Holiday	109 / 73	128 / 54	150 / 32	Saturday		2	
3		Sunday	24 / 158	46 / 136	62 / 120	78 / 104	Saturday	110 / 72	129 / 53	151 / 31	Sunday		3	
4	Holiday	3 / 179	25 / 157	Saturday	No Work	79 / 103	Sunday	111 / 71	130 / 52	Saturday	167 / 15		4	
5	Saturday	4 / 178	26 / 156	Sunday	63 / 119	80 / 102	No Work	112 / 70	131 / 51	Sunday	168 / 14		5	
6	Sunday	5 / 177	Saturday	47 / 135	64 / 118	Saturday	91 / 91	113 / 69	132 / 50	Holiday	169 / 13	Saturday	6	
7		6 / 176	Sunday	48 / 134	65 / 117	Sunday	92 / 90	Saturday	Saturday	Holiday	170 / 12	Sunday	7	
8		7 / 175	27 / 155	49 / 133	Saturday	81 / 101	93 / 89	Sunday	Sunday	Holiday	171 / 11		8	
9		Saturday	28 / 154	50 / 132	Sunday	82 / 100	94 / 88	114 / 68	133 / 49	Holiday	Saturday		9	
10		Sunday	29 / 153	51 / 131	66 / 116	83 / 99	Saturday	115 / 67	134 / 48	Holiday	Sunday		10	
11		8 / 174	30 / 152	Saturday	67 / 115	84 / 98	Sunday	116 / 66	135 / 47	Saturday	172 / 10		11	
12	Saturday	9 / 173	31 / 151	Sunday	68 / 114	85 / 97	95 / 87	117 / 65	136 / 46	Sunday	173 / 9		12	
13	Sunday	10 / 172	Saturday	Holiday	69 / 113	Saturday	96 / 86	118 / 64	137 / 45	152 / 30	174 / 8	Saturday	13	
14		11 / 171	Sunday	Holiday	70 / 112	Sunday	97 / 85	Saturday	Saturday	153 / 29	175 / 7	Sunday	14	
15		12 / 170	32 / 150	Holiday	Saturday	86 / 96	98 / 84	Sunday	Sunday	154 / 28	176 / 6		15	
16		Saturday	33 / 149	Holiday	Sunday	87 / 95	99 / 83	No Work	No Work	155 / 27	Saturday		16	
17		Sunday	34 / 148	Holiday	71 / 111	88 / 94	Saturday	119 / 63	138 / 44	156 / 26	Sunday		17	
18		13 / 169	35 / 147	Saturday	72 / 110	89 / 93	Sunday	120 / 62	139 / 43	Saturday	177 / 5		18	
19	Saturday	14 / 168	36 / 146	Sunday	73 / 109	90 / 92	Holiday	121 / 61	140 / 42	Sunday	178 / 4	Holiday	19	
20	Sunday	15 / 167	Saturday	52 / 130	74 / 108	Saturday	100 / 82	122 / 60	141 / 41	157 / 25	179 / 3	Saturday	20	
21		16 / 166	Sunday	53 / 129	75 / 107	Sunday	101 / 81	Saturday	Saturday	158 / 24	180 / 2	Sunday	21	
22		17 / 165	37 / 145	54 / 128	Saturday	Holiday	102 / 80	Sunday	Sunday	159 / 23	181 / 1		22	
23		Saturday	38 / 144	55 / 127	Sunday	Holiday	103 / 79	123 / 59	142 / 40	160 / 22	Saturday		23	
24		Sunday	39 / 143	56 / 126	Holiday	Holiday	Saturday	124 / 58	143 / 39	161 / 21	Sunday		24	
25		18 / 164	40 / 142	Saturday	Holiday	Holiday	Sunday	125 / 57	144 / 38	Saturday	Holiday		25	
26	Saturday	19 / 163	41 / 141	Sunday	Holiday	Holiday	104 / 78	126 / 56	145 / 37	Sunday			26	
27	Sunday	20 / 162	Saturday	57 / 125	Holiday	Saturday	105 / 77	127 / 55	146 / 36	162 / 20		Saturday	27	
28		21 / 161	Sunday	58 / 124	Holiday	Sunday	106 / 76	Saturday	Saturday	163 / 19		Sunday	28	
29		22 / 160	42 / 140	59 / 123	Saturday	Holiday	107 / 75		Sunday	164 / 18			29	
30	1 / 181	Saturday	43 / 139	60 / 122	Sunday	Holiday	108 / 74		147 / 35	165 / 17	Saturday		30	
31	2 / 180	Sunday		61 / 121		Holiday	Saturday		148 / 34		Sunday		31	
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE	
Work	2	20	21	18	14	15	18	19	21	17	16	0	181	

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.



**2025-26
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)

2025-2026 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, Non-CDL	24	A - 184
Bus Driver, Part-Time	24	A - 184 Hrly
Bus Driver, Trainee	24	A - 184 Hrly
Bus Driver, Trainee Non-CDL	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
Digital Print Operator	25	A - 235
Dispatcher, Transportation	25	A - 235
District Chef	29	A - 210
Educational Interpreter	28	A - 190
Electronic Technician	27	A - 235
Environmental Technician	28	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 188
Food Service Manager 2	27	SNP 188
Food Service Worker	NA	SNP 180
Hazardous Materials Specialist	28	A - 235
Instructional Paraprofessional - Pre-K	NA	Pre-K 184
Instructional/Media Paraprofessional	22	A - 184

Job Title	Grade	Scale
Inventory Processor Property Control	23	A - 235
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 181
Parent Liaison	22	A - 184
Physical Therapy Assistant	28	A - 190
Production Chef	NA	SNP 181
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	22	A - 184
Registered Behavior Technician BSP/Para	22	A - 210
Registrar	25	A - 210
Residency Verification Specialist	28	A - 190
School Data Clerk	25	A - 220
School Police Detective	28	A - 235
School Police Officer K-9	28	A - 235
School Police Officer Patrol	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 II	28	A - 235
Trades Helper	24	A - 235
Training Specialist, SNP	28	A - 235
Transition Coach	28	A - 190
Transportation Assistant	22	A - 184
Videographer	27	A - 235

Fulton County Board of Education
2025-2026 Non-Teaching Salary Schedule
Salary Scale A - Professional
Page 1

235	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		
	23	\$18.92	\$19.45	\$20.00	\$20.55	\$21.14	\$21.73	\$22.33	\$22.95	\$23.61	\$24.26	\$24.94	\$25.64	\$26.36	\$27.10	\$27.86	\$28.64	\$29.44	\$30.27	\$31.11	\$31.98	\$32.87	\$33.79	\$34.74		
		\$ 35,576	\$ 36,569	\$ 37,605	\$ 38,641	\$ 39,742	\$ 40,843	\$ 41,988	\$ 43,153	\$ 44,384	\$ 45,614	\$ 46,888	\$ 48,205	\$ 49,565	\$ 50,946	\$ 52,371	\$ 53,839	\$ 55,350	\$ 56,904	\$ 58,480	\$ 60,121	\$ 61,805	\$ 63,532	\$ 65,302		
	24	\$19.73	\$20.29	\$20.85	\$21.43	\$22.04	\$22.66	\$23.29	\$23.94	\$24.61	\$25.30	\$26.01	\$26.73	\$27.49	\$28.26	\$29.05	\$29.85	\$30.69	\$31.55	\$32.43	\$33.35	\$34.28	\$35.23	\$36.23		
		\$ 37,087	\$ 38,145	\$ 39,203	\$ 40,282	\$ 41,426	\$ 42,592	\$ 43,779	\$ 45,010	\$ 46,262	\$ 47,557	\$ 48,896	\$ 50,256	\$ 51,680	\$ 53,127	\$ 54,616	\$ 56,127	\$ 57,703	\$ 59,322	\$ 60,963	\$ 62,690	\$ 64,438	\$ 66,230	\$ 68,108		
	25	\$21.63	\$22.24	\$22.86	\$23.51	\$24.16	\$24.84	\$25.54	\$26.25	\$27.00	\$27.73	\$28.51	\$29.32	\$30.13	\$30.98	\$31.85	\$32.74	\$33.66	\$34.60	\$35.56	\$36.56	\$37.58	\$38.64	\$39.72		
		\$ 40,671	\$ 41,815	\$ 42,981	\$ 44,189	\$ 45,420	\$ 46,694	\$ 48,010	\$ 49,349	\$ 50,752	\$ 52,134	\$ 53,602	\$ 55,113	\$ 56,645	\$ 58,243	\$ 59,884	\$ 61,546	\$ 63,273	\$ 65,043	\$ 66,856	\$ 68,734	\$ 70,656	\$ 72,642	\$ 74,671		
	26	\$23.84	\$24.49	\$25.18	\$25.89	\$26.62	\$27.35	\$28.12	\$28.91	\$29.72	\$30.57	\$31.42	\$32.29	\$33.20	\$34.13	\$35.09	\$36.07	\$37.08	\$38.11	\$39.18	\$40.27	\$41.41	\$42.57	\$43.75		
		\$ 44,815	\$ 46,046	\$ 47,341	\$ 48,680	\$ 50,040	\$ 51,421	\$ 52,868	\$ 54,357	\$ 55,868	\$ 57,466	\$ 59,063	\$ 60,704	\$ 62,409	\$ 64,158	\$ 65,960	\$ 67,806	\$ 69,706	\$ 71,649	\$ 73,656	\$ 75,707	\$ 77,844	\$ 80,025	\$ 82,248		
	27	\$26.54	\$27.28	\$28.05	\$28.83	\$29.64	\$30.46	\$31.34	\$32.21	\$33.10	\$34.02	\$34.99	\$35.96	\$36.97	\$38.00	\$39.06	\$40.17	\$41.29	\$42.45	\$43.63	\$44.86	\$46.11	\$47.40	\$48.73		
		\$ 49,889	\$ 51,292	\$ 52,738	\$ 54,206	\$ 55,717	\$ 57,271	\$ 58,912	\$ 60,553	\$ 62,237	\$ 63,964	\$ 65,777	\$ 67,612	\$ 69,512	\$ 71,433	\$ 73,440	\$ 75,513	\$ 77,628	\$ 79,809	\$ 82,032	\$ 84,342	\$ 86,695	\$ 89,113	\$ 91,617		
28	\$29.69	\$30.52	\$31.38	\$32.25	\$33.16	\$34.09	\$35.05	\$36.02	\$37.03	\$38.08	\$39.13	\$40.24	\$41.36	\$42.52	\$43.70	\$44.93	\$46.18	\$47.49	\$48.81	\$50.18	\$51.58	\$53.04	\$54.51			
	\$ 55,820	\$ 57,379	\$ 58,998	\$ 60,639	\$ 62,344	\$ 64,093	\$ 65,885	\$ 67,720	\$ 69,619	\$ 71,584	\$ 73,570	\$ 75,642	\$ 77,758	\$ 79,938	\$ 82,162	\$ 84,472	\$ 86,825	\$ 89,286	\$ 91,768	\$ 94,337	\$ 96,971	\$ 99,712	\$102,476			

		Step																						
	Grade	1 - 4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	21	23	24	25	26
220	25	\$ 21.63	\$ 22.24	\$ 22.86	\$ 23.51	\$ 24.16	\$ 24.84	\$ 25.54	\$ 26.25	\$ 27.00	\$ 27.73	\$ 28.51	\$ 29.32	\$ 30.13	\$ 30.98	\$ 31.85	\$ 32.74	\$ 33.66	\$ 34.60	\$ 35.56	\$ 36.56	\$ 37.58	\$ 38.64	\$ 39.72
		\$ 38,075	\$ 39,146	\$ 40,237	\$ 41,369	\$ 42,521	\$ 43,713	\$ 44,946	\$ 46,199	\$ 47,513	\$ 48,806	\$ 50,180	\$ 51,595	\$ 53,030	\$ 54,525	\$ 56,061	\$ 57,617	\$ 59,234	\$ 60,891	\$ 62,589	\$ 64,347	\$ 66,146	\$ 68,005	\$ 69,905
	28	\$ 29.69	\$ 30.52	\$ 31.38	\$ 32.25	\$ 33.16	\$ 34.09	\$ 35.05	\$ 36.02	\$ 37.03	\$ 38.08	\$ 39.13	\$ 40.24	\$ 41.36	\$ 42.52	\$ 43.70	\$ 44.93	\$ 46.18	\$ 47.49	\$ 48.81	\$ 50.18	\$ 51.58	\$ 53.04	\$ 54.51
		\$ 52,262	\$ 53,717	\$ 55,233	\$ 56,769	\$ 58,365	\$ 60,002	\$ 61,679	\$ 63,397	\$ 65,176	\$ 67,015	\$ 68,874	\$ 70,814	\$ 72,795	\$ 74,836	\$ 76,917	\$ 79,080	\$ 81,283	\$ 83,587	\$ 85,911	\$ 88,316	\$ 90,781	\$ 93,348	\$ 95,935

		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	\$21.63	\$22.24	\$22.86	\$23.51	\$24.16	\$24.84	\$25.54	\$26.25	\$27.00	\$27.73	\$28.51	\$29.32	\$30.13	\$30.98	\$31.85	\$32.74	\$33.66	\$34.60	\$35.56	\$36.56	\$37.58	\$38.64	\$39.72	
		\$ 36,344	\$ 37,366	\$ 38,408	\$ 39,488	\$ 40,588	\$ 41,726	\$ 42,903	\$ 44,099	\$ 45,353	\$ 46,588	\$ 47,899	\$ 49,250	\$ 50,619	\$ 52,047	\$ 53,513	\$ 54,998	\$ 56,542	\$ 58,123	\$ 59,744	\$ 61,422	\$ 63,139	\$ 64,914	\$ 66,727	
	29	\$38.90	\$39.98	\$41.11	\$42.26	\$43.44	\$44.66	\$45.92	\$47.21	\$48.51	\$49.88	\$51.27	\$52.72	\$54.18	\$55.70	\$57.25	\$58.86	\$60.51	\$62.21	\$63.95	\$65.74	\$67.58	\$69.47	\$71.41	
		\$ 65,358	\$ 67,171	\$ 69,061	\$ 70,990	\$ 72,977	\$ 75,022	\$ 77,144	\$ 79,305	\$ 81,504	\$ 83,800	\$ 86,134	\$ 88,564	\$ 91,014	\$ 93,580	\$ 96,184	\$ 98,885	\$101,663	\$104,518	\$107,431	\$110,440	\$113,527	\$116,710	\$119,970	

"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
2025-2026 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	\$19.73	\$20.29	\$20.85	\$21.43	\$22.04	\$22.66	\$23.29	\$23.94	\$24.61	\$25.30	\$26.01	\$26.73	\$27.49	\$28.26	\$29.05	\$29.85	\$30.69	\$31.55	\$32.43	\$33.35	\$34.28	\$35.23	\$36.23
		\$ 29,985	\$ 30,841	\$ 31,696	\$ 32,569	\$ 33,494	\$ 34,436	\$ 35,396	\$ 36,391	\$ 37,403	\$ 38,450	\$ 39,533	\$ 40,632	\$ 41,784	\$ 42,953	\$ 44,158	\$ 45,380	\$ 46,654	\$ 47,963	\$ 49,289	\$ 50,685	\$ 52,099	\$ 53,548	\$ 55,066
	26	\$23.84	\$24.49	\$25.18	\$25.89	\$26.62	\$27.36	\$28.12	\$28.91	\$29.72	\$30.57	\$31.42	\$32.29	\$33.20	\$34.13	\$35.09	\$36.07	\$37.08	\$38.11	\$39.18	\$40.27	\$41.41	\$42.57	\$43.75
		\$ 36,234	\$ 37,229	\$ 38,276	\$ 39,358	\$ 40,458	\$ 41,582	\$ 42,744	\$ 43,948	\$ 45,170	\$ 46,462	\$ 47,753	\$ 49,080	\$ 50,459	\$ 51,872	\$ 53,338	\$ 54,822	\$ 56,358	\$ 57,929	\$ 59,552	\$ 61,210	\$ 62,938	\$ 64,701	\$ 66,498
	27	\$26.54	\$27.28	\$28.05	\$28.83	\$29.64	\$30.46	\$31.34	\$32.21	\$33.10	\$34.02	\$34.99	\$35.96	\$36.97	\$38.00	\$39.06	\$40.17	\$41.29	\$42.45	\$43.63	\$44.86	\$46.11	\$47.40	\$48.73
		\$ 40,335	\$ 41,470	\$ 42,639	\$ 43,826	\$ 45,048	\$ 46,305	\$ 47,631	\$ 48,958	\$ 50,319	\$ 51,715	\$ 53,181	\$ 54,665	\$ 56,201	\$ 57,754	\$ 59,377	\$ 61,053	\$ 62,763	\$ 64,526	\$ 66,324	\$ 68,191	\$ 70,094	\$ 72,049	\$ 74,073
	28	\$29.69	\$30.52	\$31.38	\$32.25	\$33.16	\$34.09	\$35.05	\$36.02	\$37.03	\$38.08	\$39.13	\$40.24	\$41.36	\$42.52	\$43.70	\$44.93	\$46.18	\$47.49	\$48.81	\$50.18	\$51.58	\$53.04	\$54.51
		\$ 45,135	\$ 46,392	\$ 47,701	\$ 49,027	\$ 50,406	\$ 51,820	\$ 53,269	\$ 54,752	\$ 56,288	\$ 57,879	\$ 59,482	\$ 61,158	\$ 62,868	\$ 64,631	\$ 66,429	\$ 68,296	\$ 70,199	\$ 72,188	\$ 74,196	\$ 76,273	\$ 78,402	\$ 80,618	\$ 82,853

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	\$18.92	\$19.45	\$20.00	\$20.55	\$21.14	\$21.73	\$22.33	\$22.95	\$23.61	\$24.26	\$24.94	\$25.64	\$26.36	\$27.10	\$27.86	\$28.64	\$29.44	\$30.27	\$31.11	\$31.98	\$32.87	\$33.79	\$34.74	
		\$ 20,891	\$ 21,475	\$ 22,083	\$ 22,692	\$ 23,338	\$ 23,985	\$ 24,657	\$ 25,341	\$ 26,064	\$ 26,786	\$ 27,534	\$ 28,307	\$ 29,106	\$ 29,917	\$ 30,754	\$ 31,616	\$ 32,504	\$ 33,416	\$ 34,342	\$ 35,305	\$ 36,294	\$ 37,308	\$ 38,348	
	24	\$24.13	\$24.69	\$25.03	\$25.26	\$25.88	\$26.49	\$27.13	\$27.80	\$28.47	\$29.17	\$29.89	\$30.62	\$31.37	\$32.15	\$32.96	\$33.77	\$34.61	\$35.48	\$36.37	\$37.30	\$38.23	\$39.21	\$40.20	
		\$ 26,634	\$ 27,255	\$ 27,636	\$ 27,889	\$ 28,574	\$ 29,246	\$ 29,955	\$ 30,691	\$ 31,426	\$ 32,199	\$ 32,998	\$ 33,809	\$ 34,633	\$ 35,495	\$ 36,383	\$ 37,283	\$ 38,208	\$ 39,172	\$ 40,148	\$ 41,174	\$ 42,201	\$ 43,292	\$ 44,382	

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	\$19.45	\$20.49	\$21.02	\$21.57	\$22.13	\$22.71	\$23.30	\$23.92	\$24.54	\$25.18	\$25.86	\$26.54	\$27.24	\$27.96	\$28.71	\$29.47	\$30.26	\$31.05	\$31.89	\$32.73	\$33.61	\$34.50	\$34.74
		\$ 28,633	\$ 30,162	\$ 30,935	\$ 31,755	\$ 32,575	\$ 33,426	\$ 34,293	\$ 35,208	\$ 36,122	\$ 37,068	\$ 38,061	\$ 39,071	\$ 40,095	\$ 41,152	\$ 42,255	\$ 43,375	\$ 44,542	\$ 45,708	\$ 46,938	\$ 48,184	\$ 49,477	\$ 50,785	\$ 51,132

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	\$18.92	\$19.45	\$20.00	\$20.55	\$21.14	\$21.73	\$22.33	\$22.95	\$23.61	\$24.26	\$24.94	\$25.64	\$26.36	\$27.10	\$27.86	\$28.64	\$29.44	\$30.27	\$31.11	\$31.98	\$32.87	\$33.79	\$34.74
		\$ 35,576	\$ 36,569	\$ 37,605	\$ 38,641	\$ 39,742	\$ 40,843	\$ 41,988	\$ 43,153	\$ 44,384	\$ 45,614	\$ 46,888	\$ 48,205	\$ 49,565	\$ 50,946	\$ 52,371	\$ 53,839	\$ 55,350	\$ 56,904	\$ 58,480	\$ 60,121	\$ 61,805	\$ 63,532	\$ 65,302
	23	\$21.84	\$22.46	\$23.09	\$23.73	\$24.40	\$25.09	\$25.78	\$26.50	\$27.25	\$28.01	\$28.80	\$29.60	\$30.43	\$31.28	\$32.16	\$33.06	\$33.98	\$34.94	\$35.92	\$36.93	\$37.95	\$39.02	\$40.11
		\$ 41,059	\$ 42,225	\$ 43,412	\$ 44,621	\$ 45,873	\$ 47,169	\$ 48,464	\$ 49,824	\$ 51,227	\$ 52,652	\$ 54,141	\$ 55,652	\$ 57,207	\$ 58,804	\$ 60,466	\$ 62,150	\$ 63,877	\$ 65,691	\$ 67,525	\$ 69,425	\$ 71,346	\$ 73,354	\$ 75,405
	25	\$24.84	\$25.54	\$26.25	\$26.97	\$27.73	\$28.51	\$29.30	\$30.13	\$30.98	\$31.85	\$32.74	\$33.64	\$34.60	\$35.56	\$36.56	\$37.58	\$38.64	\$39.72	\$40.83	\$41.98	\$43.14	\$44.36	\$45.60
		\$ 46,694	\$ 48,010	\$ 49,349	\$ 50,709	\$ 52,134	\$ 53,602	\$ 55,091	\$ 56,645	\$ 58,243	\$ 59,884	\$ 61,546	\$ 63,251	\$ 65,043	\$ 66,856	\$ 68,734	\$ 70,656	\$ 72,642	\$ 74,671	\$ 76,765	\$ 78,924	\$ 81,104	\$ 83,392	\$ 85,724

"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
2025-2026
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	\$ 18.92	\$ 19.45	\$ 20.00	\$ 20.55	\$ 21.14	\$ 21.73	\$ 22.33	\$ 22.95	\$ 23.61	\$ 24.26	\$ 24.94	\$ 25.64	\$ 26.36	\$ 27.10	\$ 27.86	\$ 28.64	\$ 29.44	\$ 30.27	\$ 31.11	\$ 31.98	\$ 32.87	\$ 33.79	\$ 34.74	
		\$ 31,791	\$ 32,679	\$ 33,605	\$ 34,531	\$ 35,515	\$ 36,498	\$ 37,521	\$ 38,562	\$ 39,662	\$ 40,762	\$ 41,900	\$ 43,077	\$ 44,292	\$ 45,527	\$ 46,800	\$ 48,111	\$ 49,462	\$ 50,851	\$ 52,259	\$ 53,725	\$ 55,230	\$ 56,773	\$ 58,355	

"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
FY26 School Police Salary Schedule Draft

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																							
		\$ 32.96	\$ 33.79	\$ 34.65	\$ 35.52	\$ 36.43	\$ 37.36	\$ 38.31	\$ 39.29	\$ 40.30	\$ 41.34	\$ 42.40	\$ 43.50	\$ 44.63	\$ 45.79	\$ 46.97	\$ 48.20	\$ 49.45	\$ 50.76	\$ 52.08	\$ 53.44	\$ 54.85	\$ 56.30	\$ 57.77
		\$ 54,054	\$ 55,410	\$ 56,822	\$ 58,254	\$ 59,741	\$ 61,267	\$ 62,830	\$ 64,430	\$ 66,087	\$ 67,804	\$ 69,534	\$ 71,342	\$ 73,187	\$ 75,089	\$ 77,029	\$ 79,044	\$ 81,096	\$ 83,243	\$ 85,409	\$ 87,650	\$ 89,947	\$ 92,339	\$ 94,749

	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	28																							
		\$ 32.54	\$ 33.37	\$ 34.23	\$ 35.10	\$ 36.01	\$ 36.94	\$ 37.89	\$ 38.87	\$ 39.88	\$ 40.93	\$ 41.98	\$ 43.08	\$ 44.21	\$ 45.37	\$ 46.55	\$ 47.78	\$ 49.03	\$ 50.34	\$ 51.66	\$ 53.03	\$ 54.43	\$ 55.89	\$ 57.36
		\$ 61,176	\$ 62,735	\$ 64,354	\$ 65,995	\$ 67,700	\$ 69,449	\$ 71,240	\$ 73,075	\$ 74,975	\$ 76,940	\$ 78,926	\$ 80,998	\$ 83,114	\$ 85,294	\$ 87,517	\$ 89,827	\$ 92,180	\$ 94,641	\$ 97,124	\$ 99,693	\$102,326	\$ 105,068	\$107,831

	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	28																							
		\$ 32.74	\$ 33.56	\$ 34.43	\$ 35.30	\$ 36.20	\$ 37.14	\$ 38.09	\$ 39.06	\$ 40.07	\$ 41.12	\$ 42.18	\$ 43.28	\$ 44.40	\$ 45.56	\$ 46.75	\$ 47.97	\$ 49.23	\$ 50.54	\$ 51.86	\$ 53.22	\$ 54.62	\$ 56.08	\$ 57.55
		\$ 57,617	\$ 59,072	\$ 60,588	\$ 62,124	\$ 63,721	\$ 65,358	\$ 67,035	\$ 68,753	\$ 70,531	\$ 72,370	\$ 74,230	\$ 76,170	\$ 78,150	\$ 80,191	\$ 82,273	\$ 84,435	\$ 86,638	\$ 88,942	\$ 91,266	\$ 93,671	\$ 96,137	\$ 98,703	\$101,290

"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.

2024-2025 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 Investigations	29	B - 235
Analyst Pre-K Remedial	29	B - 235
Analyst Security Systems	30	B - 235
Analyst Service Desk	29	B - 235
Asst Superintendent, Learning & Teaching	38	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 of Staff	39	B - 235
Chief Operations Officer	39	B - 235
Cluster School Nurse	29	B - 190
Coord Academic Services	Coord 32	B - 235
Coord Accountability	Coord 32	B - 235
Coord Accounting Services	Coord 32	B - 235
Coord Accounts Payable	Coord 32	B - 235
Coord ADA Compliance & Administration	Coord 32	B - 235
Coord Advanced Studies	Coord 32	B - 235
Coord Architecture & Engineering	Coord 32	B - 235
Coord Assessment	Coord 32	B - 235
Coord Asset Management	Coord 32	B - 235
Coord Benefits	Coord 32	B - 235
Coord Budget Services	Coord 32	B - 235
Coord Continuous Improvement, Academics	Coord 32	B - 235
Coord CTAE	Coord 32	B - 235
Coord Data Utilization	Coord 32	B - 235
Coord Early Childhood	Coord 32	B - 235
Coord HR & Org Management	Coord 32	B - 235
Coord K-8 School Counseling	Coord 32	B - 235
Coord Employee Time Management	Coord 32	B - 235
Coord Enterprise Applications	Coord 32	B - 235
Coord Environmental Services	Coord 32	B - 235
Coord ESOL	Coord 32	B - 235
Coord Federal Programs	Coord 32	B - 235
Coord Grant Development	Coord 32	B - 235
Coord Health/Physical Education	Coord 32	B - 235
Coord HVAC Maintenance	Coord 32	B - 235
Coord Infrastructure Administration	Coord 32	B - 235
Coord Innovative Curriculum & Instruction	Coord 32	B - 235
Coord Internal Affairs	Coord 32	B - 235
Coord Intervention Services	Coord 32	B - 235
Coord IT Strategy and Metrics	Coord 32	B - 235
Coord IT Training and Support	Coord 32	B - 235
Coord Learning & Development	Coord 32	B - 235
Coord Local School Accounting	Coord 32	B - 235

Job Title	Grade	Scale
Coord Network Administration	Coord 32	B - 235
Coord Operational Planning	Coord 32	B - 235
Coord Operations Support	Coord 32	B - 235
Coord Payroll	Coord 32	B - 235
Coord Performing Arts	Coord 32	B - 235
Coord Personnel Investigations	Coord 32	B - 235
Coord Portables & Renovations	Coord 32	B - 235
Coord Project Manager, Information Tech	Coord 32	B - 235
Coord Records Management	Coord 32	B - 235
Coord Recruitment, Retention & Strategy	Coord 32	B - 235
Coord SAP Payroll and Benefits	Coord 32	B - 235
Coord SAP S/4 Administrator	Coord 32	B - 235
Coord SAP SuccessFactors	Coord 32	B - 235
Coord School Nutrition Program	Coord 32	B - 235
Coord School Psychological Services	Coord 32	B - 235
Coord School Technology Support	Coord 32	B - 235
Coord Section 504/Counseling	Coord 32	B - 235
Coord Services for Exceptional Children	Coord 32	B - 235
Coord SF Recruiting/Onboarding	Coord 32	B - 235
Coord Social Work Services	Coord 31	B - 235
Coord Special Instructional Programs	Coord 32	B - 235
Coord Specialized Behavioral Programs	Coord 32	B - 235
Coord State Reporting-SIS	Coord 31	B - 235
Coord, Student Discipline/Title IX	Coord 32	B - 235
Coord Student Information Support Services	Coord 32	B - 235
Coord Student Information Technology Svcs	Coord 32	B - 235
Coord Technology Services Support	Coord 32	B - 235
Coord Transportation	Coord 32	B - 235
Coord Utilities Services	Coord 32	B - 235
Coord Virtual Learning	Coord 32	B - 235
Coord Visual Arts, Drama and Dance	Coord 32	B - 235
Coord World Languages	Coord 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 Charter Schools	33	B - 235
Dir College, Career & Student Support	33	B - 235
Dir Community Relations	33	B - 235
Dir Contracting	34	B - 235
Dir CTAE	34	B - 235
Dir Data Utilization	34	B - 235
Dir Data Management	33	B - 235

Coord Maintenance	Coord 32	B - 235
Coord Master Scheduling Support	Coord 31	B - 235

Dir District Health Services	34	B - 235
Dir Elementary Literacy	33	B - 235

2025-2026 Position Listing

Non-Teaching Salary Schedule EXECUTIVE (B) Salary Scale

Job Title	Grade	Scale
Dir Employee Time & Attendance Mgmt	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 Human Resources Staffing	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
Dir Land Management	34	B - 235
Dir Literacy	33	B - 235
Dir Maintenance Services	34	B - 235
Dir Mathematics	33	B - 235
Dir Principal Coaching	34	B - 235
Dir Program Evaluation	33	B - 235
Dir Retirement Services	34	B - 235
Dir Safety and Security	34	B - 235
Dir Secondary Literacy	33	B - 235
Dir School Governance & Flexibility	33	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 Strategy Management	33	B - 235
Dir Stud Discipline, Prevention & Intervention	33	B - 235
Dir Student Support	33	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 Board Services	36	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 Plng & Student Assign.	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 Capital Improvements	36	B - 235
Exec Dir II Curriculum	36	B - 235
Exec Dir II Facilities & Maintenance	36	B - 235
Exec Dir II Infrastructure & Operations	36	B - 235
Exec Dir II Internal Affairs	36	B - 235
Exec Dir II Office of Supt. & Board Services	36	B - 235

Job Title	Grade	Scale
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
Facilitator School Governance & Flexibility	30	B - 235
Facilitator Strategy Management	30	B - 235
Financial Analyst	29	B - 235
Foreman - Maint/Trans	29	B - 235
Internal Auditor	29	B - 235
Lieutenant School Police	29	B - 235
Mgr Broadcast and Video	30	B - 235
Mgr Building Services	29	B - 235
Mgr Certification	30	B - 235
Mgr Communications	31	B - 235
Mgr Employee Compensation	31	B - 235
Mgr Language Assistance Services	30	B - 235
Mgr Leave Administration	30	B - 235
Mgr Media Relations	30	B - 235
Mgr Onboarding	30	B - 235
Mgr Org Management	31	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 Evaluation Analyst	30	B - 235
Program Mgr SN Mktg & Communications	29	B - 235
Program Specialist	30	B - 235
Project Manager Facility Alterations	30	B - 235
Project Manager Facilities Services	30	B - 235
Project Manager Information Technology	31	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 HVAC	31	B - 235
Supv Maintenance	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
Zone Superintendent	37	B - 235

Fulton County Board of Education
2025-2026 Non-Teaching Salary Schedule
Salary Scale B - Executive

		Step																	
235	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	29	\$ 73,133	\$ 75,180	\$ 77,286	\$ 79,450	\$ 81,675	\$ 83,962	\$ 86,313	\$ 88,730	\$ 91,213	\$ 93,768	\$ 96,392	\$ 99,091	\$ 101,866	\$ 104,718	\$ 107,651	\$ 110,666	\$ 113,764	\$ 116,949
	30	\$ 77,654	\$ 79,827	\$ 82,064	\$ 84,362	\$ 86,724	\$ 89,152	\$ 91,647	\$ 94,214	\$ 96,853	\$ 99,565	\$ 102,352	\$ 105,218	\$ 108,164	\$ 111,193	\$ 114,307	\$ 117,508	\$ 120,798	\$ 124,180
	31	\$ 83,020	\$ 85,345	\$ 87,735	\$ 90,190	\$ 92,715	\$ 95,311	\$ 97,980	\$ 100,724	\$ 103,544	\$ 106,443	\$ 109,424	\$ 112,488	\$ 115,638	\$ 118,876	\$ 122,204	\$ 125,626	\$ 129,143	\$ 132,759
	32	\$ 89,304	\$ 91,805	\$ 94,376	\$ 97,017	\$ 99,734	\$ 102,527	\$ 105,398	\$ 108,349	\$ 111,383	\$ 114,501	\$ 117,707	\$ 121,004	\$ 124,392	\$ 127,875	\$ 131,455	\$ 135,136	\$ 138,921	\$ 142,811
	33	\$ 99,952	\$ 102,661	\$ 105,445	\$ 108,307	\$ 111,250	\$ 114,275	\$ 117,386	\$ 120,583	\$ 123,868	\$ 127,246	\$ 130,720	\$ 134,289	\$ 137,959	\$ 141,731	\$ 145,610	\$ 149,597	\$ 153,696	\$ 157,910
	34	\$ 108,689	\$ 111,642	\$ 114,678	\$ 117,800	\$ 121,008	\$ 124,307	\$ 127,698	\$ 131,183	\$ 134,766	\$ 138,449	\$ 142,236	\$ 146,128	\$ 150,130	\$ 154,244	\$ 158,472	\$ 162,820	\$ 167,288	\$ 171,882
	35	\$ 114,012	\$ 117,069	\$ 120,212	\$ 123,443	\$ 126,764	\$ 130,177	\$ 133,688	\$ 137,296	\$ 141,006	\$ 144,819	\$ 148,739	\$ 152,768	\$ 156,910	\$ 161,169	\$ 165,548	\$ 170,047	\$ 174,673	\$ 179,429
	36	\$ 121,824	\$ 125,100	\$ 128,468	\$ 131,930	\$ 135,489	\$ 139,148	\$ 142,909	\$ 146,775	\$ 150,751	\$ 154,837	\$ 159,038	\$ 163,355	\$ 167,795	\$ 172,359	\$ 177,049	\$ 181,871	\$ 186,828	\$ 191,924
	37	\$ 126,253	\$ 129,788	\$ 133,421	\$ 137,157	\$ 140,997	\$ 144,945	\$ 149,003	\$ 153,175	\$ 157,464	\$ 161,874	\$ 166,406	\$ 171,064	\$ 175,853	\$ 180,778	\$ 185,840	\$ 191,043	\$ 196,392	\$ 201,891
	38	\$ 141,367	\$ 145,205	\$ 149,152	\$ 153,207	\$ 157,378	\$ 161,664	\$ 166,071	\$ 170,600	\$ 175,258	\$ 180,044	\$ 184,964	\$ 190,024	\$ 195,226	\$ 200,572	\$ 206,068	\$ 211,717	\$ 217,526	\$ 223,496
	39	\$ 162,744	\$ 166,941	\$ 171,255	\$ 175,690	\$ 180,248	\$ 184,935	\$ 189,753	\$ 194,707	\$ 199,798	\$ 205,033	\$ 210,414	\$ 215,946	\$ 221,632	\$ 227,479	\$ 233,488	\$ 239,665	\$ 246,016	\$ 252,545

****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

		Step																	
235	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	31	\$ 85,162	\$ 87,487	\$ 89,877	\$ 92,333	\$ 94,858	\$ 97,454	\$ 100,122	\$ 102,866	\$ 105,687	\$ 108,585	\$ 111,566	\$ 114,630	\$ 117,780	\$ 121,018	\$ 124,346	\$ 127,768	\$ 131,285	\$ 134,901
	32	\$ 91,447	\$ 93,947	\$ 96,518	\$ 99,159	\$ 101,876	\$ 104,669	\$ 107,540	\$ 110,491	\$ 113,526	\$ 116,643	\$ 119,850	\$ 123,146	\$ 126,534	\$ 130,017	\$ 133,598	\$ 137,278	\$ 141,063	\$ 144,953

****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

		Step																	
190	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	29	\$ 59,126	\$ 60,782	\$ 62,484	\$ 64,233	\$ 66,032	\$ 67,881	\$ 69,783	\$ 71,736	\$ 73,746	\$ 75,811	\$ 77,934	\$ 80,116	\$ 82,360	\$ 84,667	\$ 87,037	\$ 89,474	\$ 91,980	\$ 94,556

		Step																	
195	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	30	\$ 69,562	\$ 71,292	\$ 73,071	\$ 74,899	\$ 76,779	\$ 78,712	\$ 80,697	\$ 82,739	\$ 84,838	\$ 86,996	\$ 89,215	\$ 91,513	\$ 93,911	\$ 96,374	\$ 98,908	\$ 101,511	\$ 104,187	\$ 106,940

		Step																	
200	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	30	\$ 71,145	\$ 72,920	\$ 74,744	\$ 76,621	\$ 78,547	\$ 80,528	\$ 82,566	\$ 84,661	\$ 86,814	\$ 89,028	\$ 91,316	\$ 93,706	\$ 96,165	\$ 98,693	\$ 101,290	\$ 103,960	\$ 106,707	\$ 109,529

		Step																	
205	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	30	\$ 72,730	\$ 74,550	\$ 76,419	\$ 78,342	\$ 80,317	\$ 82,348	\$ 84,437	\$ 86,583	\$ 88,791	\$ 91,068	\$ 93,451	\$ 95,903	\$ 98,423	\$ 101,013	\$ 103,675	\$ 106,412	\$ 109,227	\$ 112,120

"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.

2025-2026 Position Listing

Non-Teaching Salary Schedule PRINCIPAL/ASSISTANT PRINCIPAL (C) Scale

Job Title	Grade	Scale
Elementary School Assistant Principal	31	C - 235
Elementary School Principal	33	C - 235
High School Assistant Principal	32	C - 235
High School Principal	35	C - 235
Middle School Assistant Principal	32	C - 235
Middle School Principal	34	C - 235
Principal, Fulton Academy of Virtual Excellence	34	C - 235

Fulton County Board of Education
2025-2026 Non-Teaching Salary Schedule
Salary Scale C - Principal/Assistant Principal

Principal

		Step															
235	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	33	\$ 112,572	\$ 115,377	\$ 118,262	\$ 121,227	\$ 124,276	\$ 127,410	\$ 130,632	\$ 133,944	\$ 137,348	\$ 140,848	\$ 144,447	\$ 148,145	\$ 151,948	\$ 155,857	\$ 159,876	\$ 164,006
	34	\$ 123,232	\$ 126,290	\$ 129,437	\$ 132,669	\$ 135,992	\$ 139,410	\$ 142,923	\$ 146,534	\$ 150,246	\$ 154,062	\$ 157,985	\$ 162,018	\$ 166,165	\$ 170,426	\$ 174,808	\$ 179,313
	35	\$ 128,685	\$ 131,852	\$ 135,108	\$ 138,456	\$ 141,898	\$ 145,434	\$ 149,071	\$ 152,809	\$ 156,653	\$ 160,604	\$ 164,665	\$ 168,840	\$ 173,132	\$ 177,545	\$ 182,081	\$ 186,743

The salaries above include the stipends - ES \$6,000, MS \$7500 and HS \$9,000

Assistant Principal - High School

		Step															
235	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	32 H	\$ 106,422	\$ 109,227	\$ 112,112	\$ 115,077	\$ 118,126	\$ 121,260	\$ 124,482	\$ 127,794	\$ 131,198	\$ 134,698	\$ 138,297	\$ 141,995	\$ 145,798	\$ 149,707	\$ 153,726	\$ 157,856

Assistant Principal - Middle School

		Step															
235	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	32 M	\$ 98,845	\$ 101,434	\$ 104,099	\$ 106,837	\$ 109,651	\$ 112,544	\$ 115,518	\$ 118,576	\$ 121,719	\$ 124,949	\$ 128,272	\$ 131,687	\$ 135,196	\$ 138,805	\$ 142,515	\$ 146,328

Assistant Principal - Elementary School

		Step															
235	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	31	\$ 92,431	\$ 94,786	\$ 97,216	\$ 99,761	\$ 102,377	\$ 105,067	\$ 107,832	\$ 110,675	\$ 113,597	\$ 116,601	\$ 119,689	\$ 122,862	\$ 126,124	\$ 129,480	\$ 132,927	\$ 136,472

"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.



2025-26 Teacher Salary Schedule

Which includes the following Board approved documents:

- 190 Day Teacher Salary Scale - **Regular**
- 190 Day Teacher Support Salary Scale – **TSS**
- 190 Day Teacher Salary Scale – **Special Ed**
- 210 Day Teacher Salary Scale – **Behavioral Program Teacher**
- 210 Day Teacher Salary Scale – **Behavioral Program Special Education Teacher**
- 210 Day Teacher Support Salary Scale – **Behavioral Program Teacher Support**
- 235 Day Teacher Salary Scale – **Athletic Director**

2025-2026 Position Listing

Teaching Salary Schedules

Job Title	Contract Days	Pay Scale
Administrative Assistant	190	Teacher Scale
Assistant Instructor-JROTC	190	MIP Plus Stipend
Athletic Director	210	Athletic Director
Audiologist	190	SPED
Behavior Intervention Program Teacher	210	Teacher-Behavioral Program
Behavior Intervention Program SPED Teacher	210	SPED Teacher-Behavioral Programs
Behavioral Program Interventionist	210	TSS-Behavioral Programs
Curriculum Support Teacher (CST)	190	TSS
Data Support Specialist (Title I)	190	TSS
Facilitator, School Community	190	Teacher Scale
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
Magnet Coordinator (School Based)	190	Teacher Scale
Media and Educational Technology Instructor	190	Teacher Scale
Multi-Tiered System of Supports/504 Support Specialist	190	TSS
Multi-Tiered System of Supports Support-Dispro	190	Teacher Scale
Senior Instructor-JROTC		MIP Plus Stipend
Occupational Therapist	190	SPED
Physical Therapist	190	SPED
Pre-K Diagnostician	190	SPED
Speech Language Pathologist	190	SPED
Support Specialist, CTAE	190	TSS
Support Specialist, Dispro	190	TSS
Support Specialist, Teaching Museum	190	TSS
Support Specialist, Title I	190	TSS
Support Specialist, Title III	190	TSS
Teacher - Adaptive Art, Adaptive PE, Music Therapist	190	SPED
Teacher - CTAE	190	Teacher Scale
Teacher - Pre-Kindergarten	190	Pre-K
Teacher - General Education	190	Teacher Scale
Teacher - Special Education	190	SPED

FULTON COUNTY BOARD OF EDUCATION
TEACHER (190 DAY) SALARY SCHEDULE
2025-2026 SCHOOL YEAR

STEP	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL
0	\$2,521	\$60,506	\$2,771	\$66,514	\$3,000	\$72,001	\$3,205	\$76,908
1	\$2,521	\$60,506	\$2,771	\$66,514	\$3,000	\$72,001	\$3,205	\$76,908
2	\$2,521	\$60,506	\$2,771	\$66,514	\$3,000	\$72,001	\$3,205	\$76,908
3	\$2,521	\$60,506	\$2,771	\$66,514	\$3,000	\$72,001	\$3,205	\$76,908
4	\$2,553	\$61,268	\$2,798	\$67,151	\$3,020	\$72,482	\$3,221	\$77,316
5	\$2,589	\$62,142	\$2,847	\$68,324	\$3,080	\$73,927	\$3,292	\$79,007
6	\$2,661	\$63,872	\$2,920	\$70,071	\$3,154	\$75,690	\$3,416	\$81,985
7	\$2,703	\$64,879	\$2,975	\$71,393	\$3,219	\$77,245	\$3,508	\$84,203
8	\$2,703	\$64,879	\$2,977	\$71,448	\$3,321	\$79,698	\$3,651	\$87,633
9	\$2,738	\$65,703	\$3,057	\$73,362	\$3,411	\$81,861	\$3,751	\$90,029
10	\$2,795	\$67,081	\$3,119	\$74,852	\$3,491	\$83,784	\$3,849	\$92,369
11	\$2,865	\$68,748	\$3,143	\$75,429	\$3,505	\$84,120	\$3,849	\$92,368
12	\$2,935	\$70,443	\$3,222	\$77,330	\$3,590	\$86,158	\$3,957	\$94,974
13	\$3,009	\$72,206	\$3,304	\$79,299	\$3,600	\$86,393	\$3,960	\$95,043
14	\$3,084	\$74,009	\$3,387	\$81,296	\$3,689	\$88,548	\$4,068	\$97,639
15	\$3,147	\$75,533	\$3,466	\$83,191	\$3,757	\$90,168	\$4,068	\$97,638
16	\$3,184	\$76,420	\$3,510	\$84,248	\$3,785	\$90,835	\$4,105	\$98,521
17	\$3,263	\$78,321	\$3,586	\$86,062	\$3,884	\$93,208	\$4,156	\$99,737
18	\$3,346	\$80,304	\$3,678	\$88,280	\$3,986	\$95,656	\$4,265	\$102,372
19	\$3,430	\$82,329	\$3,772	\$90,538	\$4,091	\$98,175	\$4,378	\$105,066
20	\$3,518	\$84,424	\$3,871	\$92,904	\$4,197	\$100,736	\$4,494	\$107,844
21	\$3,603	\$86,477	\$3,972	\$95,322	\$4,308	\$103,400	\$4,612	\$110,696
22	\$3,603	\$86,477	\$3,972	\$95,322	\$4,308	\$103,400	\$4,612	\$110,696
23	\$3,603	\$86,477	\$3,972	\$95,322	\$4,308	\$103,400	\$4,612	\$110,696
24	\$3,662	\$87,881	\$4,037	\$96,885	\$4,380	\$105,123	\$4,688	\$112,520
25	\$3,665	\$87,949	\$4,037	\$96,885	\$4,380	\$105,123	\$4,688	\$112,520
26	\$3,758	\$90,183	\$4,144	\$99,449	\$4,496	\$107,902	\$4,813	\$115,503
27+	\$3,855	\$92,528	\$4,252	\$102,040	\$4,615	\$110,754	\$4,940	\$118,572
OS*: FY09 Only	\$3,957	\$94,974	\$4,364	\$104,746	\$4,737	\$113,693	\$5,073	\$121,741

"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
2025-2026 SCHOOL YEAR

STEP	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL
0	\$2,803	\$67,267	\$3,053	\$73,275	\$3,282	\$78,761	\$3,486	\$83,669
1	\$2,803	\$67,267	\$3,053	\$73,275	\$3,282	\$78,761	\$3,486	\$83,669
2	\$2,803	\$67,267	\$3,053	\$73,275	\$3,282	\$78,761	\$3,486	\$83,669
3	\$2,803	\$67,267	\$3,053	\$73,275	\$3,282	\$78,761	\$3,486	\$83,669
4	\$2,829	\$67,894	\$3,074	\$73,776	\$3,297	\$79,120	\$3,498	\$83,941
5	\$2,879	\$69,106	\$3,137	\$75,287	\$3,371	\$80,903	\$3,582	\$85,970
6	\$2,944	\$70,663	\$3,200	\$76,806	\$3,434	\$82,426	\$3,647	\$87,536
7	\$3,001	\$72,015	\$3,270	\$78,472	\$3,516	\$84,378	\$3,740	\$89,748
8	\$3,001	\$72,015	\$3,270	\$78,472	\$3,516	\$84,378	\$3,793	\$91,023
9	\$3,034	\$72,826	\$3,309	\$79,412	\$3,558	\$85,392	\$3,934	\$94,423
10	\$3,077	\$73,844	\$3,348	\$80,346	\$3,600	\$86,389	\$4,041	\$96,987
11	\$3,146	\$75,497	\$3,425	\$82,193	\$3,686	\$88,460	\$4,145	\$99,491
12	\$3,217	\$77,220	\$3,506	\$84,133	\$3,773	\$90,559	\$4,145	\$99,490
13	\$3,290	\$78,955	\$3,590	\$86,158	\$3,864	\$92,746	\$4,253	\$102,082
14	\$3,366	\$80,786	\$3,674	\$88,171	\$3,957	\$94,975	\$4,253	\$102,082
15	\$3,444	\$82,654	\$3,762	\$90,285	\$4,053	\$97,261	\$4,365	\$104,761
16	\$3,463	\$83,106	\$3,782	\$90,763	\$4,074	\$97,769	\$4,403	\$105,669
17	\$3,542	\$85,014	\$3,873	\$92,948	\$4,173	\$100,157	\$4,447	\$106,729
18	\$3,627	\$87,056	\$3,966	\$95,178	\$4,275	\$102,604	\$4,556	\$109,350
19	\$3,714	\$89,127	\$4,062	\$97,494	\$4,379	\$105,107	\$4,668	\$112,042
20	\$3,802	\$91,254	\$4,161	\$99,852	\$4,487	\$107,684	\$4,784	\$114,822
21	\$3,893	\$93,440	\$4,262	\$102,286	\$4,598	\$110,348	\$4,902	\$117,660
22	\$3,893	\$93,440	\$4,262	\$102,286	\$4,598	\$110,348	\$4,902	\$117,660
23	\$3,893	\$93,441	\$4,262	\$102,286	\$4,598	\$110,348	\$4,902	\$117,660
24	\$3,942	\$94,598	\$4,316	\$103,588	\$4,659	\$111,825	\$4,969	\$119,266
25	\$3,942	\$94,599	\$4,316	\$103,587	\$4,659	\$111,825	\$4,969	\$119,266
26	\$4,037	\$96,885	\$4,423	\$106,151	\$4,775	\$114,605	\$5,094	\$122,249
27+	\$4,135	\$99,245	\$4,532	\$108,756	\$4,894	\$117,456	\$5,221	\$125,302
OS*: FY09 Only	\$4,237	\$101,692	\$4,644	\$111,449	\$5,016	\$120,395	\$5,352	\$128,444

"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**
2025-2026 SCHOOL YEAR

STEP	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL
0	\$2,655	\$63,720	\$2,905	\$69,728	\$3,134	\$75,214	\$3,338	\$80,122
1	\$2,655	\$63,720	\$2,905	\$69,728	\$3,134	\$75,214	\$3,338	\$80,122
2	\$2,655	\$63,720	\$2,905	\$69,728	\$3,134	\$75,214	\$3,338	\$80,122
3	\$2,655	\$63,720	\$2,905	\$69,728	\$3,134	\$75,214	\$3,338	\$80,122
4	\$2,687	\$64,482	\$2,932	\$70,364	\$3,154	\$75,695	\$3,355	\$80,529
5	\$2,723	\$65,355	\$2,981	\$71,537	\$3,214	\$77,140	\$3,426	\$82,221
6	\$2,795	\$67,086	\$3,054	\$73,284	\$3,288	\$78,903	\$3,550	\$85,198
7	\$2,837	\$68,092	\$3,109	\$74,607	\$3,352	\$80,459	\$3,642	\$87,417
8	\$2,837	\$68,092	\$3,111	\$74,662	\$3,455	\$82,912	\$3,785	\$90,846
9	\$2,872	\$68,916	\$3,191	\$76,576	\$3,545	\$85,074	\$3,885	\$93,243
10	\$2,929	\$70,295	\$3,253	\$78,066	\$3,625	\$86,998	\$3,983	\$95,582
11	\$2,998	\$71,961	\$3,277	\$78,642	\$3,639	\$87,333	\$3,983	\$95,582
12	\$3,069	\$73,656	\$3,356	\$80,543	\$3,724	\$89,372	\$4,091	\$98,187
13	\$3,142	\$75,419	\$3,438	\$82,512	\$3,734	\$89,606	\$4,094	\$98,256
14	\$3,218	\$77,223	\$3,521	\$84,510	\$3,823	\$91,761	\$4,202	\$100,852
15	\$3,281	\$78,746	\$3,600	\$86,404	\$3,891	\$93,382	\$4,202	\$100,852
16	\$3,318	\$79,634	\$3,644	\$87,462	\$3,919	\$94,048	\$4,239	\$101,734
17	\$3,397	\$81,534	\$3,720	\$89,275	\$4,018	\$96,422	\$4,290	\$102,950
18	\$3,480	\$83,518	\$3,812	\$91,493	\$4,120	\$98,869	\$4,399	\$105,585
19	\$3,564	\$85,542	\$3,906	\$93,751	\$4,225	\$101,388	\$4,512	\$108,279
20	\$3,652	\$87,637	\$4,005	\$96,117	\$4,331	\$103,949	\$4,627	\$111,057
21	\$3,737	\$89,691	\$4,106	\$98,535	\$4,442	\$106,613	\$4,746	\$113,909
22	\$3,737	\$89,691	\$4,106	\$98,535	\$4,442	\$106,613	\$4,746	\$113,909
23	\$3,737	\$89,691	\$4,106	\$98,535	\$4,442	\$106,613	\$4,746	\$113,910
24	\$3,796	\$91,095	\$4,171	\$100,099	\$4,514	\$108,336	\$4,822	\$115,733
25	\$3,798	\$91,162	\$4,171	\$100,099	\$4,514	\$108,337	\$4,822	\$115,733
26	\$3,892	\$93,397	\$4,278	\$102,662	\$4,630	\$111,115	\$4,946	\$118,716
27+	\$3,989	\$95,742	\$4,386	\$105,253	\$4,749	\$113,967	\$5,074	\$121,785
OS*: FY09 Only	\$4,091	\$98,187	\$4,498	\$107,959	\$4,871	\$116,906	\$5,206	\$124,955

**** 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 Schools

FULTON COUNTY BOARD OF EDUCATION
TEACHER-BEHAVIORAL PROGRAM (210-DAY) SALARY SCHEDULE
2025-2026 SCHOOL YEAR

STEP	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL
0	\$2,786	\$66,875	\$3,063	\$73,516	\$3,316	\$79,580	\$3,542	\$85,004
1	\$2,786	\$66,875	\$3,063	\$73,516	\$3,316	\$79,580	\$3,542	\$85,004
2	\$2,786	\$66,875	\$3,063	\$73,516	\$3,316	\$79,580	\$3,542	\$85,004
3	\$2,786	\$66,875	\$3,063	\$73,516	\$3,316	\$79,580	\$3,542	\$85,004
4	\$2,786	\$66,875	\$3,063	\$73,516	\$3,316	\$79,580	\$3,542	\$85,004
5	\$2,862	\$68,683	\$3,146	\$75,516	\$3,405	\$81,708	\$3,639	\$87,324
6	\$2,862	\$68,683	\$3,146	\$75,516	\$3,405	\$81,708	\$3,639	\$87,324
7	\$2,988	\$71,708	\$3,288	\$78,908	\$3,560	\$85,435	\$3,864	\$92,748
8	\$2,988	\$71,708	\$3,288	\$78,908	\$3,605	\$86,524	\$3,972	\$95,324
9	\$3,026	\$72,619	\$3,355	\$80,508	\$3,754	\$90,091	\$4,138	\$99,309
10	\$3,065	\$73,563	\$3,447	\$82,732	\$3,858	\$92,604	\$4,254	\$102,092
11	\$3,143	\$75,435	\$3,459	\$83,019	\$3,858	\$92,604	\$4,254	\$102,092
12	\$3,224	\$77,371	\$3,547	\$85,132	\$3,968	\$95,227	\$4,374	\$104,971
13	\$3,306	\$79,340	\$3,639	\$87,340	\$3,968	\$95,227	\$4,374	\$104,971
14	\$3,391	\$81,388	\$3,734	\$89,627	\$4,078	\$97,868	\$4,497	\$107,917
15	\$3,478	\$83,483	\$3,831	\$91,948	\$4,153	\$99,660	\$4,497	\$107,917
16	\$3,504	\$84,091	\$3,858	\$92,604	\$4,183	\$100,396	\$4,537	\$108,892
17	\$3,595	\$86,283	\$3,958	\$95,004	\$4,292	\$103,020	\$4,593	\$110,236
18	\$3,687	\$88,491	\$4,062	\$97,484	\$4,405	\$105,724	\$4,715	\$113,148
19	\$3,783	\$90,796	\$4,169	\$100,060	\$4,521	\$108,509	\$4,839	\$116,125
20	\$3,881	\$93,148	\$4,278	\$102,684	\$4,639	\$111,340	\$4,967	\$119,196
21	\$3,983	\$95,580	\$4,390	\$105,356	\$4,762	\$114,284	\$5,098	\$122,348
22	\$3,983	\$95,580	\$4,390	\$105,356	\$4,762	\$114,284	\$5,098	\$122,348
23	\$3,983	\$95,580	\$4,390	\$105,356	\$4,762	\$114,284	\$5,098	\$122,348
24	\$4,047	\$97,132	\$4,462	\$107,084	\$4,841	\$116,189	\$5,182	\$124,364
25	\$4,047	\$97,132	\$4,462	\$107,084	\$4,841	\$116,189	\$5,182	\$124,364
26	\$4,153	\$99,676	\$4,580	\$109,917	\$4,969	\$119,261	\$5,319	\$127,661
27+	\$4,261	\$102,268	\$4,699	\$112,781	\$5,101	\$122,412	\$5,461	\$131,053

"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
2025-2026 SCHOOL YEAR

STEP	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL
0	\$2,942	\$70,608	\$3,219	\$77,249	\$3,471	\$83,313	\$3,697	\$88,736
1	\$2,942	\$70,608	\$3,219	\$77,249	\$3,471	\$83,313	\$3,697	\$88,736
2	\$2,942	\$70,608	\$3,219	\$77,249	\$3,471	\$83,313	\$3,697	\$88,736
3	\$2,942	\$70,608	\$3,219	\$77,249	\$3,471	\$83,313	\$3,697	\$88,736
4	\$2,942	\$70,608	\$3,219	\$77,249	\$3,471	\$83,313	\$3,697	\$88,736
5	\$3,017	\$72,416	\$3,302	\$79,249	\$3,560	\$85,441	\$3,794	\$91,057
6	\$3,017	\$72,416	\$3,302	\$79,249	\$3,560	\$85,441	\$3,794	\$91,057
7	\$3,143	\$75,441	\$3,443	\$82,641	\$3,715	\$89,168	\$4,020	\$96,480
8	\$3,143	\$75,441	\$3,443	\$82,641	\$3,761	\$90,257	\$4,127	\$99,057
9	\$3,181	\$76,352	\$3,510	\$84,241	\$3,909	\$93,824	\$4,293	\$103,041
10	\$3,221	\$77,296	\$3,603	\$86,465	\$4,014	\$96,337	\$4,409	\$105,824
11	\$3,299	\$79,168	\$3,615	\$86,752	\$4,014	\$96,337	\$4,409	\$105,824
12	\$3,379	\$81,104	\$3,703	\$88,865	\$4,123	\$98,960	\$4,529	\$108,704
13	\$3,461	\$83,072	\$3,795	\$91,072	\$4,123	\$98,960	\$4,529	\$108,704
14	\$3,547	\$85,121	\$3,890	\$93,360	\$4,233	\$101,601	\$4,652	\$111,649
15	\$3,634	\$87,216	\$3,987	\$95,680	\$4,308	\$103,393	\$4,652	\$111,649
16	\$3,659	\$87,824	\$4,014	\$96,337	\$4,339	\$104,129	\$4,693	\$112,624
17	\$3,751	\$90,016	\$4,114	\$98,737	\$4,448	\$106,752	\$4,749	\$113,968
18	\$3,843	\$92,224	\$4,217	\$101,216	\$4,561	\$109,457	\$4,870	\$116,881
19	\$3,939	\$94,529	\$4,325	\$103,793	\$4,677	\$112,241	\$4,994	\$119,857
20	\$4,037	\$96,880	\$4,434	\$106,417	\$4,795	\$115,073	\$5,122	\$122,929
21	\$4,138	\$99,313	\$4,545	\$109,088	\$4,917	\$118,017	\$5,253	\$126,081
22	\$4,138	\$99,313	\$4,545	\$109,088	\$4,917	\$118,017	\$5,253	\$126,081
23	\$4,138	\$99,313	\$4,545	\$109,088	\$4,917	\$118,017	\$5,253	\$126,081
24	\$4,203	\$100,865	\$4,617	\$110,817	\$4,997	\$119,921	\$5,337	\$128,097
25	\$4,203	\$100,865	\$4,617	\$110,817	\$4,997	\$119,921	\$5,337	\$128,097
26	\$4,309	\$103,409	\$4,735	\$113,649	\$5,125	\$122,993	\$5,475	\$131,393
27+	\$4,417	\$106,001	\$4,855	\$116,513	\$5,256	\$126,145	\$5,616	\$134,786

"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
2025-2026 SCHOOL YEAR

STEP	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL
0	\$3,098	\$74,347	\$3,374	\$80,988	\$3,627	\$87,052	\$3,853	\$92,476
1	\$3,098	\$74,347	\$3,374	\$80,988	\$3,627	\$87,052	\$3,853	\$92,476
2	\$3,098	\$74,347	\$3,374	\$80,988	\$3,627	\$87,052	\$3,853	\$92,476
3	\$3,098	\$74,347	\$3,374	\$80,988	\$3,627	\$87,052	\$3,853	\$92,476
4	\$3,098	\$74,347	\$3,374	\$80,988	\$3,627	\$87,052	\$3,853	\$92,476
5	\$3,183	\$76,380	\$3,467	\$83,212	\$3,726	\$89,419	\$3,959	\$95,020
6	\$3,183	\$76,380	\$3,467	\$83,212	\$3,726	\$89,419	\$3,959	\$95,020
7	\$3,316	\$79,596	\$3,614	\$86,732	\$3,886	\$93,260	\$4,133	\$99,196
8	\$3,316	\$79,596	\$3,614	\$86,732	\$3,886	\$93,260	\$4,192	\$100,604
9	\$3,354	\$80,491	\$3,657	\$87,771	\$3,933	\$94,380	\$4,300	\$103,196
10	\$3,392	\$81,404	\$3,700	\$88,796	\$3,978	\$95,484	\$4,467	\$107,196
11	\$3,470	\$83,291	\$3,785	\$90,844	\$4,074	\$97,771	\$4,582	\$109,964
12	\$3,550	\$85,212	\$3,875	\$92,988	\$4,170	\$100,092	\$4,582	\$109,964
13	\$3,634	\$87,212	\$3,968	\$95,227	\$4,271	\$102,509	\$4,701	\$112,828
14	\$3,718	\$89,227	\$4,061	\$97,452	\$4,374	\$104,971	\$4,701	\$112,828
15	\$3,806	\$91,355	\$4,158	\$99,788	\$4,479	\$107,500	\$4,825	\$115,789
16	\$3,826	\$91,820	\$4,180	\$100,316	\$4,503	\$108,060	\$4,866	\$116,791
17	\$3,915	\$93,963	\$4,281	\$102,732	\$4,612	\$110,700	\$4,915	\$117,964
18	\$4,009	\$96,220	\$4,383	\$105,196	\$4,725	\$113,404	\$5,036	\$120,861
19	\$4,105	\$98,509	\$4,490	\$107,756	\$4,840	\$116,172	\$5,160	\$123,836
20	\$4,203	\$100,860	\$4,598	\$110,364	\$4,959	\$119,020	\$5,288	\$126,909
21	\$4,303	\$103,276	\$4,711	\$113,053	\$5,082	\$121,964	\$5,419	\$130,045
22	\$4,303	\$103,276	\$4,711	\$113,053	\$5,082	\$121,964	\$5,419	\$130,045
23	\$4,303	\$103,276	\$4,711	\$113,053	\$5,082	\$121,964	\$5,419	\$130,045
24	\$4,356	\$104,556	\$4,770	\$114,492	\$5,150	\$123,597	\$5,493	\$131,820
25	\$4,356	\$104,556	\$4,770	\$114,492	\$5,150	\$123,597	\$5,493	\$131,820
26	\$4,462	\$107,084	\$4,889	\$117,325	\$5,278	\$126,668	\$5,630	\$135,117
27+	\$4,570	\$109,692	\$5,009	\$120,204	\$5,409	\$129,820	\$5,771	\$138,492

"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
2025-2026 SCHOOL YEAR

STEP	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL
0	\$2,870	\$68,870	\$3,185	\$76,450	\$3,474	\$83,371	\$3,732	\$89,562
1	\$2,870	\$68,870	\$3,185	\$76,450	\$3,474	\$83,371	\$3,732	\$89,562
2	\$2,870	\$68,870	\$3,185	\$76,450	\$3,474	\$83,371	\$3,732	\$89,562
3	\$2,870	\$68,870	\$3,185	\$76,450	\$3,474	\$83,371	\$3,732	\$89,562
4	\$2,870	\$68,870	\$3,185	\$76,450	\$3,474	\$83,371	\$3,732	\$89,562
5	\$2,898	\$69,545	\$3,216	\$77,179	\$3,505	\$84,120	\$3,767	\$90,403
6	\$2,898	\$69,545	\$3,216	\$77,179	\$3,505	\$84,120	\$3,767	\$90,403
7	\$3,039	\$72,924	\$3,374	\$80,979	\$3,678	\$88,284	\$4,019	\$96,466
8	\$3,039	\$72,924	\$3,374	\$80,979	\$3,729	\$89,508	\$4,140	\$99,352
9	\$3,081	\$73,949	\$3,449	\$82,769	\$3,896	\$93,508	\$4,325	\$103,809
10	\$3,125	\$75,006	\$3,553	\$85,270	\$4,013	\$96,320	\$4,455	\$106,931
11	\$3,213	\$77,107	\$3,566	\$85,581	\$4,013	\$96,320	\$4,455	\$106,931
12	\$3,303	\$79,261	\$3,665	\$87,956	\$4,135	\$99,241	\$4,589	\$110,146
13	\$3,395	\$81,472	\$3,768	\$90,421	\$4,135	\$99,241	\$4,589	\$110,146
14	\$3,490	\$83,755	\$3,874	\$92,977	\$4,258	\$102,200	\$4,727	\$113,452
15	\$3,588	\$86,112	\$3,982	\$95,571	\$4,342	\$104,210	\$4,727	\$113,452
16	\$3,688	\$88,521	\$4,093	\$98,237	\$4,464	\$107,132	\$4,868	\$116,829
17	\$3,793	\$91,025	\$4,207	\$100,978	\$4,589	\$110,127	\$4,932	\$118,365
18	\$3,898	\$93,545	\$4,325	\$103,809	\$4,717	\$113,213	\$5,070	\$121,688
19	\$4,007	\$96,175	\$4,448	\$106,748	\$4,850	\$116,391	\$5,212	\$125,084
20	\$4,119	\$98,859	\$4,573	\$109,743	\$4,984	\$119,623	\$5,358	\$128,591
21	\$4,235	\$101,635	\$4,700	\$112,794	\$5,124	\$122,984	\$5,508	\$132,189
22	\$4,235	\$101,635	\$4,700	\$112,794	\$5,124	\$122,984	\$5,508	\$132,189
23	\$4,235	\$101,635	\$4,700	\$112,794	\$5,124	\$122,984	\$5,508	\$132,189
24	\$4,309	\$103,406	\$4,782	\$114,766	\$5,215	\$125,157	\$5,604	\$134,489
25	\$4,309	\$103,406	\$4,782	\$114,766	\$5,215	\$125,157	\$5,604	\$134,489
26	\$4,430	\$106,310	\$4,917	\$117,998	\$5,361	\$128,664	\$5,760	\$138,252
27+	\$4,553	\$109,269	\$5,053	\$121,268	\$5,511	\$132,261	\$5,922	\$142,124
OS*: FY09 Only	\$4,681	\$112,356	\$5,195	\$124,683	\$5,665	\$135,969	\$6,088	\$146,124

"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.



**2025-26
School Nutrition
Salary Schedule**

Which includes the following Board approved documents:

Food Service Worker Schedule
Production Chef Schedule
Food Service Manager Schedule
District Chef Schedule

Fulton County Board of Education
2025-2026
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 Hrlr	\$ 18.92	\$ 19.45	\$ 20.00	\$ 20.55	\$ 21.14	\$ 21.73	\$ 22.33	\$ 22.95	\$ 23.61	\$ 24.26	\$ 24.94	\$ 25.64	\$ 26.36	\$ 27.10	\$ 27.86	\$ 28.64	\$ 29.44	\$ 30.27	\$ 31.11	\$ 31.98	\$ 32.87	\$ 33.79	\$ 34.74
4.0	Annual	\$ 13,625	\$ 14,005	\$ 14,402	\$ 14,799	\$ 15,221	\$ 15,642	\$ 16,080	\$ 16,527	\$ 16,998	\$ 17,469	\$ 17,957	\$ 18,461	\$ 18,982	\$ 19,511	\$ 20,057	\$ 20,619	\$ 21,198	\$ 21,793	\$ 22,397	\$ 23,025	\$ 23,670	\$ 24,331	\$ 25,009
	Semi-Monthly	\$ 567.70	\$ 583.55	\$ 600.08	\$ 616.62	\$ 634.19	\$ 651.76	\$ 670.01	\$ 688.62	\$ 708.25	\$ 727.89	\$ 748.21	\$ 769.22	\$ 790.93	\$ 812.97	\$ 835.71	\$ 859.13	\$ 883.25	\$ 908.05	\$ 933.20	\$ 959.38	\$ 986.25	\$ 1,013.81	\$ 1,042.05
4.5	Annual	\$ 15,328	\$ 15,756	\$ 16,202	\$ 16,649	\$ 17,123	\$ 17,597	\$ 18,090	\$ 18,593	\$ 19,123	\$ 19,653	\$ 20,202	\$ 20,769	\$ 21,355	\$ 21,950	\$ 22,564	\$ 23,197	\$ 23,848	\$ 24,517	\$ 25,196	\$ 25,903	\$ 26,629	\$ 27,373	\$ 28,135
	Semi-Monthly	\$ 638.67	\$ 656.49	\$ 675.10	\$ 693.70	\$ 713.46	\$ 733.23	\$ 753.77	\$ 774.69	\$ 796.78	\$ 818.87	\$ 841.74	\$ 865.38	\$ 889.79	\$ 914.60	\$ 940.17	\$ 966.53	\$ 993.65	\$ 1,021.56	\$ 1,049.85	\$ 1,079.30	\$ 1,109.53	\$ 1,140.53	\$ 1,172.31
5.0	Annual	\$ 17,031	\$ 17,506	\$ 18,003	\$ 18,499	\$ 19,026	\$ 19,553	\$ 20,100	\$ 20,658	\$ 21,248	\$ 21,837	\$ 22,446	\$ 23,077	\$ 23,728	\$ 24,389	\$ 25,071	\$ 25,774	\$ 26,497	\$ 27,241	\$ 27,996	\$ 28,781	\$ 29,587	\$ 30,414	\$ 31,262
	Semi-Monthly	\$ 709.63	\$ 729.44	\$ 750.11	\$ 770.77	\$ 792.74	\$ 814.70	\$ 837.52	\$ 860.77	\$ 885.31	\$ 909.86	\$ 935.26	\$ 961.53	\$ 988.66	\$ 1,016.22	\$ 1,044.64	\$ 1,073.92	\$ 1,104.06	\$ 1,135.06	\$ 1,166.50	\$ 1,199.22	\$ 1,232.81	\$ 1,267.26	\$ 1,302.57
5.5	Annual	\$ 18,734	\$ 19,257	\$ 19,803	\$ 20,348	\$ 20,928	\$ 21,508	\$ 22,110	\$ 22,724	\$ 23,372	\$ 24,020	\$ 24,691	\$ 25,384	\$ 26,101	\$ 26,828	\$ 27,578	\$ 28,351	\$ 29,147	\$ 29,966	\$ 30,795	\$ 31,659	\$ 32,546	\$ 33,456	\$ 34,388
	Semi-Monthly	\$ 780.59	\$ 802.38	\$ 825.12	\$ 847.85	\$ 872.01	\$ 896.17	\$ 921.27	\$ 946.85	\$ 973.85	\$ 1,000.84	\$ 1,028.79	\$ 1,057.68	\$ 1,087.52	\$ 1,117.84	\$ 1,149.10	\$ 1,181.31	\$ 1,214.47	\$ 1,248.57	\$ 1,283.15	\$ 1,319.14	\$ 1,356.09	\$ 1,393.98	\$ 1,432.82
6.0	Annual	\$ 20,437	\$ 21,008	\$ 21,603	\$ 22,198	\$ 22,831	\$ 23,463	\$ 24,121	\$ 24,790	\$ 25,497	\$ 26,204	\$ 26,936	\$ 27,692	\$ 28,473	\$ 29,267	\$ 30,086	\$ 30,929	\$ 31,797	\$ 32,690	\$ 33,595	\$ 34,538	\$ 35,505	\$ 36,497	\$ 37,514
	Semi-Monthly	\$ 851.56	\$ 875.32	\$ 900.13	\$ 924.93	\$ 951.28	\$ 977.63	\$ 1,005.02	\$ 1,032.92	\$ 1,062.38	\$ 1,091.83	\$ 1,122.32	\$ 1,153.84	\$ 1,186.39	\$ 1,219.46	\$ 1,253.56	\$ 1,288.70	\$ 1,324.87	\$ 1,362.07	\$ 1,399.80	\$ 1,439.07	\$ 1,479.37	\$ 1,520.71	\$ 1,563.08
6.5	Annual	\$ 22,140	\$ 22,758	\$ 23,403	\$ 24,048	\$ 24,733	\$ 25,419	\$ 26,131	\$ 26,856	\$ 27,622	\$ 28,388	\$ 29,180	\$ 30,000	\$ 30,846	\$ 31,706	\$ 32,593	\$ 33,506	\$ 34,447	\$ 35,414	\$ 36,395	\$ 37,416	\$ 38,464	\$ 39,538	\$ 40,640
	Semi-Monthly	\$ 922.52	\$ 948.27	\$ 975.14	\$ 1,002.01	\$ 1,030.56	\$ 1,059.10	\$ 1,088.77	\$ 1,119.00	\$ 1,150.91	\$ 1,182.82	\$ 1,215.84	\$ 1,249.99	\$ 1,285.26	\$ 1,321.08	\$ 1,358.03	\$ 1,396.09	\$ 1,435.28	\$ 1,475.58	\$ 1,516.45	\$ 1,558.99	\$ 1,602.65	\$ 1,647.43	\$ 1,693.34
7.0	Annual	\$ 23,844	\$ 24,509	\$ 25,204	\$ 25,898	\$ 26,636	\$ 27,374	\$ 28,141	\$ 28,922	\$ 29,747	\$ 30,571	\$ 31,425	\$ 32,307	\$ 33,219	\$ 34,145	\$ 35,100	\$ 36,084	\$ 37,096	\$ 38,138	\$ 39,194	\$ 40,294	\$ 41,422	\$ 42,580	\$ 43,766
	Semi-Monthly	\$ 993.48	\$ 1,021.21	\$ 1,050.15	\$ 1,079.08	\$ 1,109.83	\$ 1,140.57	\$ 1,172.52	\$ 1,205.08	\$ 1,239.44	\$ 1,273.80	\$ 1,309.37	\$ 1,346.14	\$ 1,384.12	\$ 1,422.70	\$ 1,462.49	\$ 1,503.48	\$ 1,545.68	\$ 1,589.09	\$ 1,633.09	\$ 1,678.91	\$ 1,725.93	\$ 1,774.16	\$ 1,823.59
7.5	Annual	\$ 25,547	\$ 26,260	\$ 27,004	\$ 27,748	\$ 28,538	\$ 29,329	\$ 30,151	\$ 30,988	\$ 31,871	\$ 32,755	\$ 33,669	\$ 34,615	\$ 35,592	\$ 36,584	\$ 37,607	\$ 38,661	\$ 39,746	\$ 40,862	\$ 41,994	\$ 43,172	\$ 44,381	\$ 45,621	\$ 46,892
	Semi-Monthly	\$ 1,064.44	\$ 1,094.16	\$ 1,125.16	\$ 1,156.16	\$ 1,189.10	\$ 1,222.04	\$ 1,256.28	\$ 1,291.15	\$ 1,327.97	\$ 1,364.79	\$ 1,402.90	\$ 1,442.30	\$ 1,482.99	\$ 1,524.33	\$ 1,566.95	\$ 1,610.88	\$ 1,656.09	\$ 1,702.59	\$ 1,749.74	\$ 1,798.83	\$ 1,849.21	\$ 1,900.88	\$ 1,953.85
8.0	Annual	\$ 27,250	\$ 28,010	\$ 28,804	\$ 29,598	\$ 30,441	\$ 31,284	\$ 32,161	\$ 33,054	\$ 33,996	\$ 34,939	\$ 35,914	\$ 36,923	\$ 37,964	\$ 39,023	\$ 40,114	\$ 41,238	\$ 42,396	\$ 43,586	\$ 44,793	\$ 46,050	\$ 47,340	\$ 48,663	\$ 50,019
	Semi-Monthly	\$ 1,135.41	\$ 1,167.10	\$ 1,200.17	\$ 1,233.24	\$ 1,268.38	\$ 1,303.51	\$ 1,340.03	\$ 1,377.23	\$ 1,416.50	\$ 1,455.77	\$ 1,496.42	\$ 1,538.45	\$ 1,581.85	\$ 1,625.95	\$ 1,671.42	\$ 1,718.27	\$ 1,766.49	\$ 1,816.10	\$ 1,866.39	\$ 1,918.75	\$ 1,972.49	\$ 2,027.61	\$ 2,084.11

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 Hrlr	21.29	21.89	22.49	23.13	23.77	24.44	25.12	25.82	26.54	27.28	28.05	28.83	29.64	30.46	31.31	32.20	33.09	34.01	34.98	35.94	36.95	37.98	39.05
8.0	Annual	\$ 30,656	\$ 31,516	\$ 32,392	\$ 33,302	\$ 34,228	\$ 35,187	\$ 36,179	\$ 37,187	\$ 38,213	\$ 39,287	\$ 40,395	\$ 41,520	\$ 42,677	\$ 43,867	\$ 45,091	\$ 46,364	\$ 47,654	\$ 48,977	\$ 50,366	\$ 51,755	\$ 53,210	\$ 54,698	\$ 56,236
	Semi-Monthly	\$ 1,277.33	\$ 1,313.16	\$ 1,349.67	\$ 1,387.57	\$ 1,426.15	\$ 1,466.11	\$ 1,507.45	\$ 1,549.47	\$ 1,592.19	\$ 1,636.97	\$ 1,683.13	\$ 1,729.98	\$ 1,778.21	\$ 1,827.81	\$ 1,878.80	\$ 1,931.85	\$ 1,985.58	\$ 2,040.70	\$ 2,098.57	\$ 2,156.45	\$ 2,217.07	\$ 2,279.08	\$ 2,343.15

NOTES:

- Hourly (less than 4.5 hrs/day) employees will be paid on step 1 of the Food Service Worker salary scale.
- 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

188 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	\$ 36,234	\$ 37,229	\$ 38,276	\$ 39,358	\$ 40,458	\$ 41,582	\$ 42,744	\$ 43,948	\$ 45,170	\$ 46,462	\$ 47,753	\$ 49,080	\$ 50,459	\$ 51,872	\$ 53,338	\$ 54,822	\$ 56,358	\$ 57,929	\$ 59,552	\$ 61,210	\$ 62,938	\$ 64,701	\$ 66,498
	27	\$ 40,335	\$ 41,470	\$ 42,639	\$ 43,826	\$ 45,048	\$ 46,305	\$ 47,631	\$ 48,958	\$ 50,319	\$ 51,715	\$ 53,181	\$ 54,665	\$ 56,201	\$ 57,754	\$ 59,377	\$ 61,053	\$ 62,763	\$ 64,526	\$ 66,324	\$ 68,191	\$ 70,094	\$ 72,049	\$ 74,073
	28	\$ 45,135	\$ 46,392	\$ 47,701	\$ 49,027	\$ 50,406	\$ 51,820	\$ 53,269	\$ 54,752	\$ 56,288	\$ 57,879	\$ 59,482	\$ 61,158	\$ 62,868	\$ 64,631	\$ 66,429	\$ 68,296	\$ 70,199	\$ 72,188	\$ 74,196	\$ 76,273	\$ 78,402	\$ 80,618	\$ 82,853

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	\$ 65,358	\$ 67,171	\$ 69,061	\$ 70,990	\$ 72,977	\$ 75,022	\$ 77,144	\$ 79,305	\$ 81,504	\$ 83,800	\$ 86,134	\$ 88,564	\$ 91,014	\$ 93,580	\$ 96,184	\$ 98,885	\$ 101,663	\$ 104,518	\$ 107,431	\$ 110,440	\$ 113,527	\$ 116,710	\$ 119,970

"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.



**2025-26
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



**2025-26
Substitute Employee
Salary Schedule**

Which includes the following Board approved documents:

Substitute Schedule

**FULTON COUNTY BOARD OF EDUCATION
DAILY RATES FOR SUBSTITUTE
EMPLOYEES 2025-2026 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
<u>Substitute Principal</u>		
Elementary	\$335	Per Day
Middle	\$365	Per Day
High	\$378	Per Day
<u>Substitute Assistant Principal</u>		
Elementary	\$294	Per Day
Middle	\$316	Per Day
High	\$316	Per Day



**2025-26
Supplemental
Duty Salary Schedule**

Which includes the following Board approved documents:

Supplemental Position Schedule



**2025-26
Additional Pay Schedule**

Which includes the following Board approved documents:

Additional Pay Schedule
Bonus and Retention Schedule

Additional Pay Categories				
Category	Additional Work Type	Uses Commitment Item	Additional Pay Type	Rate of Pay
A1	<u>Instruction (Enrichment)</u> 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	<u>Student Supervision</u> 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	<u>Professional Learning (PL) Instructor</u> 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 <i>Course proposals must be pre-approved by PL for instructors to be eligible for Additional Pay</i>
A4	<u>Mentoring</u> Extended mentoring support/monitoring as prescribed in a developed and PD approved teacher mentoring program (TAPP, QUESTT, and New Teacher Orientation).	519902	Stipend	<u>GATAPP</u> Determined by MRESA <u>QUESTT</u> \$1,320.00 Year 1/\$660.00 Year 2
A5	<u>Employee Honorarium</u> Test scoring, science fair, bus referral, distinguished schools.	519901	Honorarium	Varies depending on funding <i>(not to exceed \$150 in total)</i>
A6	<u>Non- Workday Training Attendance</u> 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 <i>(not to exceed \$110.00 per day)</i>
A7	<u>Athletics</u> The miscellaneous (non-supplemented) work that supports general athletic events (e.g. gate workers). <u>Activity & Field Trip Drivers</u> 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	<u>High School</u> Gate Workers - \$31.00 per Hour <u>Middle School Extramural</u> Soccer (Lining fields) - \$31.00 per Hour Volleyball - \$14.00 per Match Basketball (Score & Clockkeeper) - \$14.00 per Game <u>Total Compensation based on Length of Trip</u> 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 <i>On an overnight trip, the driver will earn \$110.00 per day</i> <u>Athletics</u> - Must complete Activity Bus Driver Payment Form <u>Non-Athletics</u> - Must complete Additional Pay Request Form using school's Cost Center data (NOT Athletics)
A8	<u>Curriculum Development</u> 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	<u>Curriculum Development</u> \$825 per 4-week Unit; \$825 per 9-Week/\$1,650 per End-of-Semester Assessment <u>Curriculum Revisions</u> \$413 per 4-Week Unit: \$413 per 9-Week/\$852 per End-of- Semester Assessment - or - \$31 per hour with a <u>per project maximum of 40 total hours</u> beyond a teacher's regular/contacted work day.
A9	<u>Facility Use Agreement</u> 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	<u>Teachers</u> - \$31.00 per Hour <u>Custodians</u> - 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	<u>Student Psychological/Special Education Evaluations - (Summer)</u> 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	<u>Summer Support - Assistant Principals/Counselors/CST's</u> <u>School Tech Specialist/School Resource Officer</u> Provides administrative support at the schools when principals are on vacation or for scheduling and student registration during the <u>Summer only</u> . This does <u>not</u> apply to Summer School. <u>Summer Support – HS Head Coaches/ Band Directors</u> 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	<u>Assistant Prin</u> \$314/Day (ES) \$337/Day(MS&HS) <u>Sch Tech</u> \$28.00/Hour <i>(Based on an 8-hour day)</i>	<u>Counselors</u> \$277/Day <u>Sch Resource Off</u> \$28.00/Hour	<u>CST's (ES)</u> \$247/Day <u>Head Football Coach</u> \$2,500 <u>Band Director, or Head Baseball, Softball or Basketball Coach</u> \$1,250 <u>Professional Assistant II -190 Day</u> 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 <u>Person</u>



**2025-26
Summer School Schedule**

Which includes the following Board approved documents:

Summer School Schedule

FY26 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 school program.

Position	Rate of Pay
Teacher**	\$50 per hour
Afternoon Enrichment Teacher	\$50 per hour
HS Counselor	\$500 (Flat Stipend) + \$50 per hour (off contract)
Social Worker	\$50 per hour
Occupational Therapists, Physical Therapists	\$50 per hour
(SEC) Instructional Support Teacher	\$50 per hour
(SEC) Behavior Interventionist	\$50 per hour
School Resource Officer	\$40 per hour (off contract)
School Technology Specialist	\$40 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
Credit Recovery Lab Paraprofessional Lab Facilitator	Regular Hourly Rate of Pay
Cluster Nurse/Special Education Nurse	Regular Hourly Rate of Pay
Campus Security Officer	Regular Hourly Rate of Pay

****Credentialed and qualified staff in the Curriculum Support Teacher (CST), Administrative Assistant (AA) positions, Instructional Coaches, Graduation Coaches, and Counselors will be allowed to work summer school sessions 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 March 6, 2025

Georgia State Department Of Education

11/14/2024

Earnings Sheet for FY 2025

School System: 660 - Fulton County							FY25 Initial (Amendment #4)				THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$3,191.67											
<-----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	5,018	36,704,357	392,186	37,096,543	13,507,536	23,589,007	334.53		11.15	4.56												
Kindergarten Early Intr Pgm	99	938,709	7,711	946,420	344,609	601,811	9.00		0.22	0.09												
Primary Grade(1-3) Pgm	15,660	92,160,189	1,345,226	93,505,415	34,047,049	59,458,366	921.18	45.39	34.80	14.24												
Primary Grd Early Intrv(1-3) Pgm	887	7,799,963	76,163	7,876,126	2,867,843	5,008,283	80.64	2.57	1.97	0.81												
Upper Elementary Grd(4-5) Pgm	10,276	46,162,521	723,636	46,886,157	17,072,116	29,814,041	446.78	29.79	22.83	9.34												
UppElem Grd Early Intrv(4-5)	618	5,432,118	43,483	5,475,601	1,993,767	3,481,834	56.18	1.79	1.37	0.56												
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00												
Middle School(6-8) Pgm	14,878	75,645,580	1,047,771	76,693,351	27,925,466	48,767,885	743.90	43.12	33.06	13.53												
High School Gen Educ(9-12)	20,894	88,365,158	2,373,544	90,738,702	33,039,637	57,699,065	908.44		46.43	19.00												
CTAE(9-12) PGM	3,305	15,932,333	1,084,593	17,016,926	6,196,177	10,820,749	165.25		7.34	3.00												
Students with Disab Cat I	1,522	17,703,379	379,047	18,082,426	6,584,145	11,498,281	190.25		3.38	1.38												
Students with Disab Cat II	269	3,832,116	35,334	3,867,450	1,408,210	2,459,240	41.38		0.60	0.24												
Students with Disab Cat III	3,168	58,391,305	646,820	59,038,125	21,496,872	37,541,253	633.60		7.04	2.88												
Students with Disab Cat IV	444	13,557,658	187,557	13,745,215	5,004,887	8,740,328	148.00		0.99	0.40												
Students with Disab Cat V	277	3,218,972	116,941	3,335,913	1,214,668	2,121,245	34.62		0.62	0.25												
Gifted Student Category VI	6,433	50,475,607	649,090	51,124,697	18,615,446	32,509,251	536.08		14.30	5.85												
Remedial Education Pgm	1,409	8,923,198	80,921	9,004,119	3,278,566	5,725,553	93.93		3.13	1.28												
Alternate Education Pgm	977	6,188,074	68,802	6,256,876	2,278,244	3,978,632	65.13		2.17	0.89												
Eng.Spkr.s.of Other Lang.(ESOL)	1,624	21,515,526	93,276	21,608,802	7,868,164	13,740,638	232.00		3.61	1.48												
Spec Ed. Itinerant				141,152	51,396	89,756																
Spec Ed. Supplemental Speech				20,379	7,420	12,959																
TOTAL DIRECT INSTRUC.	87,758	552,946,763	9,352,101	562,460,395	204,802,218	357,658,177	5,640.89	122.66	195.01	79.78												
INDIRECT COST																						
Cent. Admin		12,701,637	0	12,701,637	4,624,901	8,076,736																
School Admin		27,467,168	608,148	28,075,316	10,222,741	17,852,575																
Facility M & O			26,151,495	26,151,495	9,522,242	16,629,253																
Sub Total (INDIRECT COST)		40,168,805	26,759,643	66,928,448	24,369,884	42,558,564																
MEDIA CENTER PGM.		13,301,103	1,217,762	14,518,865	5,286,587	9,232,278																
20 DAYS ADDITIONAL INSTRUCTION		4,444,161		4,444,161	1,618,201	2,825,960																
STAFF & PROFESSIONAL DEV				2,510,360	914,068	1,596,292																
PRINCIPAL STAFF & PROF. DEV				41,189	14,998	26,191																
MIDTERM HOLD HARMLESS																						
One Time Payment						0																
Charter System Adjustment				4,500,000		4,500,000																
QBE FORMULA EARNINGS		610,860,832	37,329,506	655,403,418	237,005,956	418,397,462	5,640.89	122.66	195.01	79.78	1.00	6.00	106.00	143.96	172.92	1.00	35.45	35.45	60.57	146.98		
CATEGORICAL GRANTS							<div>NOTES</div> <div>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.</div> <div>2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PM/PM) of \$1,760.00 for an annual funding amount of \$21,120 in QBE under appropriation in FY25(HB 916).</div> <div>3. Teacher Retirement is funded at 20.78% in QBE in FY 2025 (HB 916).</div> <div>Total T&E251,314,548 includes T&E127,340,148 and HI123,974,400</div>															
Pupil Transportation Pgm (Includes 446 Drivers and bus replacement funds of 0)				17,055,097		17,055,097																
Sparsity - Regular				0		0																
Nursing Services				2,097,096		2,097,096																
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				674,555,611		437,549,655																
Education Equalization Funding Grant				0		0																
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				674,555,611		437,549,655																
Charter Commission /GADOE Admin - State						0																
Military Counselors						0																
Local Charter Supplement						483,782																
State Commission Charter Supplement				0		0																
TOTAL FUNDING ON THIS ALLOTMENT SHEET				674,555,611		438,033,437																

WEIGHTS FOR FTE FUNDING FORMULA

FY 2025

FY25 Initial

0% Salary

20.78% 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			1.6901			2.0951			1.3029			1.8388			1.0417
DIRECT INSTR. COST:															
Teacher		65.4055%	\$3,528.21		71.9510%	\$4,811.20		74.8627%	\$3,113.13		81.9766%	\$4,811.20		69.2056%	\$2,301.01
Aides/Parapro	1:18	18.1682%	\$980.06	1:18	14.6567%	\$980.06									
Subject Specialists							1:345	3.6889%	\$153.40	1:345	2.6137%	\$153.40	1:345	4.6137%	\$153.40
Counselors	1:450	2.1739%	\$117.27	1:450	1.7538%	\$117.27	1:450	2.8200%	\$117.27	1:450	1.9981%	\$117.27	1:450	3.5270%	\$117.27
Tech. Specialist	1:1100	0.8894%	\$47.98	1:1100	0.7175%	\$47.98	1:1100	1.1538%	\$47.98	1:1100	0.8175%	\$47.98	1:1100	1.4431%	\$47.98
OPERATIONS COST		1.4487%	\$78.15		1.1687%	\$78.15		2.0657%	\$85.90		1.4636%	\$85.90		2.1180%	\$70.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3952%	\$21.32	1:2475	0.3188%	\$21.32	1:2475	0.5127%	\$21.32	1:2475	0.3633%	\$21.32	1:2475	0.6412%	\$21.32
Social Worker	1:2475	0.3952%	\$21.32	1:2475	0.3188%	\$21.32	1:2475	0.5127%	\$21.32	1:2475	0.3633%	\$21.32	1:2475	0.6412%	\$21.32
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		1.0871%	\$58.64		0.8770%	\$58.64		1.4101%	\$58.64		0.9991%	\$58.64		1.7637%	\$58.64
Secretary		0.7189%	\$38.78		0.5800%	\$38.78		0.9326%	\$38.78		0.6608%	\$38.78		1.1664%	\$38.78
Operations		0.1453%	\$7.84		0.1172%	\$7.84		0.1885%	\$7.84		0.1336%	\$7.84		0.2358%	\$7.84
FACILITY M & O		5.5243%	\$298.00		4.4566%	\$298.00		7.1661%	\$298.00		5.0775%	\$298.00		8.9627%	\$298.00
20 Days Addtnl. Instr.	1:15.70	0.6577%	\$35.48	1:15.70	0.5306%	\$35.48	1:15.70	0.8532%	\$35.48	1:15.70	0.6045%	\$35.48	1:15.70	1.0671%	\$35.48
STAFF DEVELOPMENT		0.5326%	\$28.73		0.5705%	\$38.15		0.6447%	\$26.81		0.6693%	\$39.28		0.6271%	\$20.85
MEDIA															
Personnel		2.1739%	\$117.27		1.7538%	\$117.27		2.8200%	\$117.27		1.9981%	\$117.27		3.5270%	\$117.27
Materials		0.2838%	\$15.31		0.2290%	\$15.31		0.3682%	\$15.31		0.2609%	\$15.31		0.4605%	\$15.31
TOTAL PER FTE COST		100.0000%	\$5,394.36		100.0000%	\$6,686.77		100.0000%	\$4,158.45		100.0000%	\$5,868.99		100.0000%	\$3,324.89

Date: 5/14/2024

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WEIGHTS FOR FTE FUNDING FORMULA

FY 2025

FY25 Initial

0% Salary
20.78% Retirement
0% Health
System Size = 3300

CATEGORY	Upper Elementary EI 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			1.8340			1.0349			1.1439			1.0000			1.1762
DIRECT INSTR. COST:															
Teacher		82.1934%	\$4,811.20		69.6600%	\$2,301.01		72.4801%	\$2,646.16		72.0942%	\$2,301.01		70.4900%	\$2,646.16
Aides/Parapro															
Subject Specialists	1:345	2.6206%	\$153.40	1:345	4.6440%	\$153.40	1:345	4.2017%	\$153.40						
Counselors	1:450	2.0034%	\$117.27	1:450	3.5502%	\$117.27	1:450	3.2121%	\$117.27	1:450	3.6743%	\$117.27	1:450	3.1239%	\$117.27
Tech. Specialist	1:1100	0.8197%	\$47.98	1:1100	1.4525%	\$47.98	1:1100	1.3142%	\$47.98	1:1100	1.5033%	\$47.98	1:1100	1.2781%	\$47.98
OPERATIONS COST		1.2030%	\$70.42		2.1319%	\$70.42		1.9289%	\$70.42		3.5593%	\$113.60		8.7428%	\$328.20
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3642%	\$21.32	1:2475	0.6454%	\$21.32	1:2475	0.5840%	\$21.32	1:2475	0.6680%	\$21.32	1:2475	0.5679%	\$21.32
Social Worker	1:2475	0.3642%	\$21.32	1:2475	0.6454%	\$21.32	1:2475	0.5840%	\$21.32	1:2475	0.6680%	\$21.32	1:2475	0.5679%	\$21.32
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		1.0018%	\$58.64		2.5602%	\$84.57		2.3164%	\$84.57		3.4095%	\$108.82		2.8988%	\$108.82
Secretary		0.6625%	\$38.78		0.8468%	\$27.97		0.7661%	\$27.97		1.0333%	\$32.98		0.8785%	\$32.98
Operations		0.1339%	\$7.84		0.1835%	\$6.06		0.1660%	\$6.06		0.2137%	\$6.82		0.1817%	\$6.82
FACILITY M & O		5.0910%	\$298.00		9.0216%	\$298.00		8.1624%	\$298.00		9.3368%	\$298.00		7.9383%	\$298.00
20 Days Addtnl. Instr.	1:15.70	0.6061%	\$35.48	1:15.70	1.0741%	\$35.48	1:15.70	0.9718%	\$35.48	1:15.70	1.1116%	\$35.48	1:15.70	0.9451%	\$35.48
STAFF DEVELOPMENT		0.6711%	\$39.28		0.6297%	\$20.80		0.6390%	\$23.33		0.6150%	\$19.63		0.5903%	\$22.16
MEDIA															
Personnel		2.0034%	\$117.27		2.5602%	\$84.57		2.3164%	\$84.57		1.7048%	\$54.41		1.4494%	\$54.41
Materials		0.2616%	\$15.31		0.3945%	\$13.03		0.3569%	\$13.03		0.4083%	\$13.03		0.3471%	\$13.03
TOTAL PER FTE COST		100.0000%	\$5,853.51		100.0000%	\$3,303.20		100.0000%	\$3,650.88		100.0000%	\$3,191.67		100.0000%	\$3,753.95

Date: 5/14/2024

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WEIGHTS FOR FTE FUNDING FORMULA

FY 2025

FY25 Initial

0% Salary

20.78% 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			2.4763			2.9213			3.7151			6.0106			2.5307
DIRECT INSTR. COST:															
Teacher		83.7010%	\$6,615.40		87.3249%	\$8,142.03		89.2674%	\$10,584.64		91.9586%	\$17,641.07		81.9035%	\$6,615.40
Aides/Parapro															
Subject Specialists															
Counselors	1:450	1.4838%	\$117.27	1:450	1.2577%	\$117.27	1:450	0.9890%	\$117.27	1:450	0.6113%	\$117.27	1:450	1.4519%	\$117.27
Tech. Specialist	1:1100	0.6071%	\$47.98	1:1100	0.5146%	\$47.98	1:1100	0.4046%	\$47.98	1:1100	0.2501%	\$47.98	1:1100	0.5940%	\$47.98
OPERATIONS COST		3.1500%	\$248.96		1.4088%	\$131.35		1.7222%	\$204.20		2.2020%	\$422.42		5.2299%	\$422.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.2698%	\$21.32	1:2475	0.2287%	\$21.32	1:2475	0.1798%	\$21.32	1:2475	0.1111%	\$21.32	1:2475	0.2640%	\$21.32
Social Worker	1:2475	0.2698%	\$21.32	1:2475	0.2287%	\$21.32	1:2475	0.1798%	\$21.32	1:2475	0.1111%	\$21.32	1:2475	0.2640%	\$21.32
Spec Ed Leadership	1:200	3.3386%	\$263.87	1:200	2.8301%	\$263.87	1:200	2.2254%	\$263.87	1:200	1.3755%	\$263.87	1:200	3.2669%	\$263.87
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		1.0700%	\$84.57		0.9070%	\$84.57		0.7132%	\$84.57		0.4408%	\$84.57		1.0470%	\$84.57
Secretary		0.3539%	\$27.97		0.3000%	\$27.97		0.2359%	\$27.97		0.1458%	\$27.97		0.3463%	\$27.97
Operations		0.0767%	\$6.06		0.0650%	\$6.06		0.0511%	\$6.06		0.0316%	\$6.06		0.0750%	\$6.06
FACILITY M & O		3.7704%	\$298.00		3.1961%	\$298.00		2.5132%	\$298.00		1.5534%	\$298.00		3.6895%	\$298.00
20 Days Addtnl. Instr.															
STAFF DEVELOPMENT		0.6742%	\$53.29		0.6918%	\$64.50		0.6952%	\$82.43		0.6998%	\$134.25		0.6598%	\$53.29
MEDIA															
Personnel		1.0700%	\$84.57		0.9070%	\$84.57		0.7132%	\$84.57		0.4408%	\$84.57		1.0470%	\$84.57
Materials		0.1649%	\$13.03		0.1397%	\$13.03		0.1099%	\$13.03		0.0679%	\$13.03		0.1613%	\$13.03
TOTAL PER FTE COST		100.0000%	\$7,903.61		100.0000%	\$9,323.84		100.0000%	\$11,857.23		100.0000%	\$19,183.70		100.0000%	\$8,077.07

Date: 5/14/2024

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WEIGHTS FOR FTE FUNDING FORMULA

FY 2025

FY25 Initial

0% Salary
20.78% 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			1.7340			1.3698			1.5026			2.6313
DIRECT INSTR. COST:												
Teacher		79.6908%	\$4,410.27		80.7020%	\$3,528.21		73.5684%	\$3,528.21		90.0239%	\$7,560.46
Aides/Parapro												
Subject Specialists												
Counselors	1:450	2.1190%	\$117.27	1:450	2.6824%	\$117.27	1:450	2.4453%	\$117.27	1:450	1.3964%	\$117.27
Tech. Specialist	1:1100	0.8670%	\$47.98	1:1100	1.0975%	\$47.98	1:1100	1.0005%	\$47.98	1:1100	0.5713%	\$47.98
OPERATIONS COST		1.8232%	\$100.90		1.3138%	\$57.44		1.4684%	\$70.42		0.6839%	\$57.44
INDIRECT INSTR. COST:												
CENTRAL ADMIN												
Psychologist	1:2475	0.3852%	\$21.32	1:2475	0.4877%	\$21.32	1:2475	0.4446%	\$21.32	1:2475	0.2539%	\$21.32
Social Worker	1:2475	0.3852%	\$21.32	1:2475	0.4877%	\$21.32	1:2475	0.4446%	\$21.32	1:2475	0.2539%	\$21.32
Spec Ed Leadership	1:200	4.7680%	\$263.87									
Operations		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00
SCHOOL ADMIN												
Asst. Principal		1.5281%	\$84.57		1.9344%	\$84.57		11.0040%	\$527.73		1.0070%	\$84.57
Secretary		0.5054%	\$27.97		0.6398%	\$27.97		0.5832%	\$27.97		0.3330%	\$27.97
Operations		0.1095%	\$6.06		0.1386%	\$6.06		0.1264%	\$6.06		0.0722%	\$6.06
FACILITY M & O		5.3847%	\$298.00		6.8163%	\$298.00		6.2137%	\$298.00		3.5483%	\$298.00
20 Days Addtnl. Instr.				1:15.70	0.8115%	\$35.48						
STAFF DEVELOPMENT		0.6704%	\$37.10		0.6560%	\$28.68		0.6660%	\$31.94		0.6941%	\$58.29
MEDIA												
Personnel		1.5281%	\$84.57		1.9344%	\$84.57		1.7634%	\$84.57		1.0070%	\$84.57
Materials		0.2354%	\$13.03		0.2980%	\$13.03		0.2717%	\$13.03		0.1552%	\$13.03
TOTAL PER FTE COST		100.0000%	\$5,534.23		100.0000%	\$4,371.90		100.0000%	\$4,795.82		100.0000%	\$8,398.28

Date: 5/14/2024

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WEIGHTS FOR SALARY & OPERATIONS

FY 2025

FY25 Initial

BASE INSTRUCTION SALARY					CENTRAL ADMINISTRATION			KG, KG-EI, GR 1-3, GR 1-3-EI,GR 4-5, GR 4-5-EI		
					SYSTEM SIZE = 3300			BASE SCHOOL SIZE = 450		
(BASE SALARY)		\$43,175.33	\$43,175.33	\$0.00		Amount	FTES		Amount	Per FTE
Retirement	20.78%	\$8,971.83			1 Superintendent	\$63,328				
Health Insurance	0%	\$0.00			1 Secretary @ \$14,449 (12MO.)	\$17,452				
Medicare	1.45%	\$626.04			1 Accountant @ \$21,567 (10MO.)	\$26,048				
Sick Leave for 8 Days		\$150.00			2 Asst. Superintendent	\$126,656	0 - 5,000	1/2 Assistant Principal (10MO.)	\$26,387	\$58.64
Total Instructional Sal(10MO.)		\$52,923.20			4 Asst. Superintendent	\$253,311	5,001- 99,999	Secretary @ \$14,449 (12MO.)	\$17,452	\$38.78
Teacher Aides		\$17,641.07			6 Asst. Superintendent	\$379,967	10,000 +	TOTAL SALARIES	\$43,838	\$97.42
								Operations		
ADMIN SALARY (10MO.) excl Sick Leave		\$52,773.20			Operations		Per FTE	Supplies	\$1,319	
ADMIN SALARY (12MO.) excl Sick Leave		\$63,328			Supplies	\$0		Travel	\$750	
					Travel	\$0		Equipment (Replacement)	\$880	
					Equipment (Replacement)	\$0		Miscellaneous	\$580	
					Miscellaneous	\$0				
					Unemployment Ins & Workers Comp.	\$0				
					TOTAL OPERATIONS	\$0	\$0.00	TOTAL OPERATIONS	\$3,529	\$7.84
MIDDLE GRADE & MIDDLE SCHOOL GR(6-8), SPEC-ED, GIFTED, REMEDIAL, ESOL					GRADES (9-12) & CTAE(9-12)			ALTERNATIVE EDUCATION		
BASE SCHOOL SIZE = 624					BASE SCHOOL SIZE = 970			BASE SCHOOL SIZE = 624		
		Amount		Per FTE		Amount	Per FTE		Amount	Per FTE
					2 Asst. Principal (10 MO.)	\$105,546	\$54.41			
1 Asst. Principal		\$52,773		\$84.57	Secretary @ \$14,449 (12MO.)	\$17,452	\$17.99	1 Asst. Principal (10MO. X 1:100)	\$52,773	\$527.73
Secretary @ \$14,449 (12MO.)		\$17,452		\$27.97	Secretary @ \$12,041 (10MO.)	\$14,543	\$14.99	Secretary @ \$14,449 (12MO.)	\$17,452	\$27.97
Operations					Operations			Operations		
Supplies		\$1,319			Supplies	\$2,198		Supplies	\$1,319	
Travel		\$1,000			Travel	\$1,500		Travel	\$1,000	
Equipment (Replacement)		\$880			Equipment (Replacement)	\$1,759		Equipment (Replacement)	\$880	
Miscellaneous		\$580			Miscellaneous	\$1,162		Miscellaneous	\$580	
TOTAL OPERATIONS		\$3,779		\$6.06	TOTAL OPERATIONS	\$6,619	\$6.82	TOTAL OPERATIONS	\$3,779	\$6.06

Date: 5/14/2024

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DIRECT INSTRUCTIONAL OPERATIONAL COSTS

FY 2025

FY25 Initial

CATEGORY	KG	KG EARLY	PRIMARY GRADES(1-3)	PRIMARY GRADES 4-5	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.

CRITERION 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.

E-RATE

A program providing discounted telecommunication, internet access, and internal connections to eligible schools, funded by the Universal Service Fund.

ELEMENTARY AND SECONDARY EDUCATIONAL ACT (ESEA)

Federal needs-based funding for K-12 education created to strengthen and improved educational quality and educational opportunities by emphasizing equitable access to education, high standards, and related systems of accountability.

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)

Federal emergency funds designed to help address educational issues arising from the pandemic by providing school districts with resources to prevent, prepare for, and respond to the COVID-19 crisis.

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 complete 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.