

G.L.I.D.E. *Managing Financial Pressures through Strategic Budgeting*

Fulton County Schools is facing growing financial pressures that threaten its ability to sustain critical services for students and staff. Rising costs, declining student enrollment, and changing local and state funding conditions are driving a projected budget shortfall.



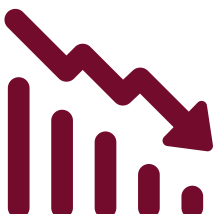
G.L.I.D.E. (Growth Opportunities, Lean Operations, Investment in Innovation, Diversify Revenue and Enhance Efficiency) is the district’s strategic approach using current data and reasonable projections to identify financial risks so budgetary concerns are proactively addressed before they are urgent. This framework outlines a path for a cumulative fiscal adjustment of **approximately \$93 to \$95 million over the next five years** in order to maintain a healthy fund balance.



The G.L.I.D.E. strategy launched in June with a cross-functional team examining fiscal trends and data-driven suggestions for reducing expenditures. Recommendations for budget adjustments will be presented this fall to the School Board for consideration.

Without a focus on strategic planning and informed decision-making now, funding challenges could impact classroom learning, staffing, and essential operations.

**Without
G.L.I.D.E.
Adjustments**



GENERAL FUND	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Beginning Fund Balance	\$346,837,566	\$279,204,248	\$176,044,144	\$74,831,481	(\$23,777,454)
Revenue	1,401,274,415	1,383,547,768	1,384,017,071	1,390,773,439	1,392,207,094
Expenditures	1,445,567,833	1,469,544,660	1,467,563,558	1,471,200,788	1,461,177,990
Assigned Fund Balance	23,339,900	17,163,212	17,666,176	18,181,586	
Ending Fund Balance	\$279,204,248	\$176,044,144	\$74,831,481	(\$23,777,454)	(\$92,748,350)
% of Expenditures	19.31%	11.98%	5.10%	-1.62%	-6.35%
Change in Fund Balance	(\$67,633,318)	(\$103,160,104)	(\$101,212,663)	(\$98,608,935)	(\$68,970,896)

**With
G.L.I.D.E.
Adjustments**



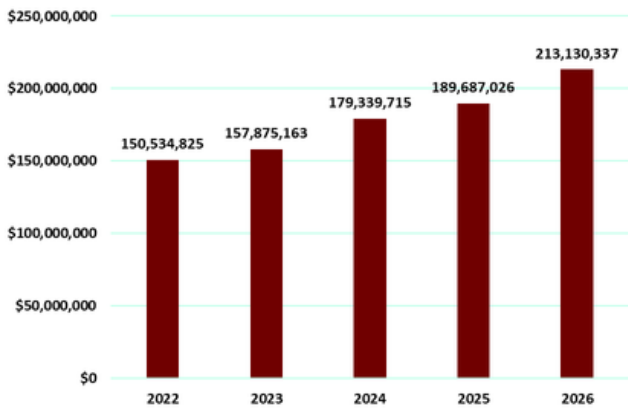
GENERAL FUND	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Beginning Fund Balance	\$346,837,566	\$279,204,248	\$269,046,436	\$261,504,508	\$257,402,543
Revenue	1,401,274,415	1,383,547,768	1,384,017,071	1,390,773,439	1,392,207,094
Expenditures	1,445,567,833	1,469,544,660	1,467,563,558	1,471,200,788	1,461,177,990
G.L.I.D.E Adjustments		93,002,292	93,670,735	94,506,970	95,256,864
Assigned Fund Balance	23,339,900	17,163,212	17,666,176	18,181,586	
Ending Fund Balance	\$279,204,248	\$269,046,436	\$261,504,508	\$257,402,543	\$283,688,511
% of Expenditures	19.31%	18.31%	17.82%	17.50%	19.42%
Change in Fund Balance	(\$67,633,318)	(\$10,157,812)	(\$7,541,928)	(\$4,101,965)	\$26,285,968

Forecasted data. Does not represent a School Board vote on future budgets.

Current Challenges

Growth in Funding for Special Education

- 41.5% increase over the past four years

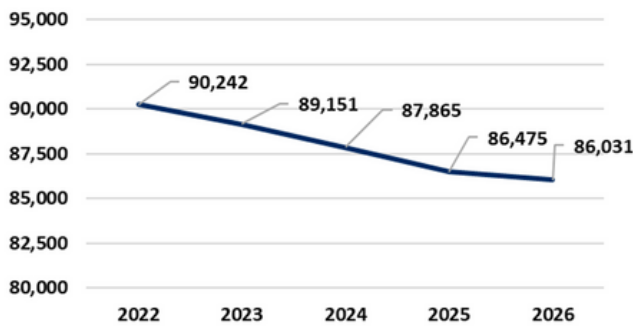


ANNUAL BUDGET PRESSURES



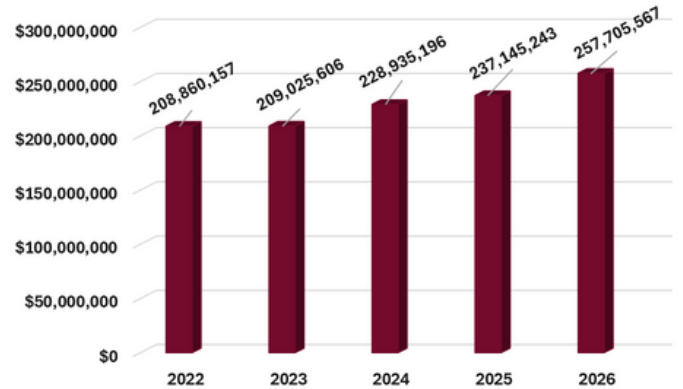
Decrease in Student Enrollment

- 4.6% decline in enrollment over the past four years
- Student enrollment influences funding allocations, and fewer students may lead to reduced resources and support for educational programs



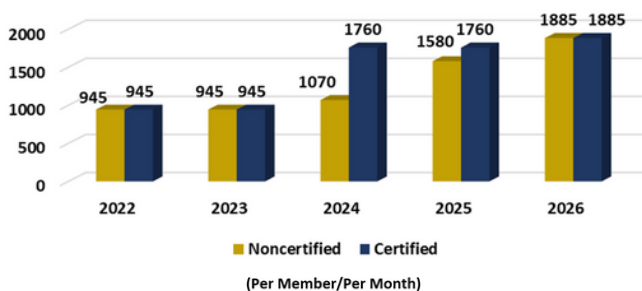
Rise in Local Fair Share Contributions

- 22% increase in Fulton County Schools' contribution to the Local Fair Share



Escalating Costs of Health Insurance

- 99.47% increase over the last four years



Expansion of Tax Exemptions

- 71.3% increase in tax exemptions over the past four years.

