Fulton County Schools

Where Students Come First



LaKaya L. 12th Grade – Banneker HS

FY 2027 Budget

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

1st students

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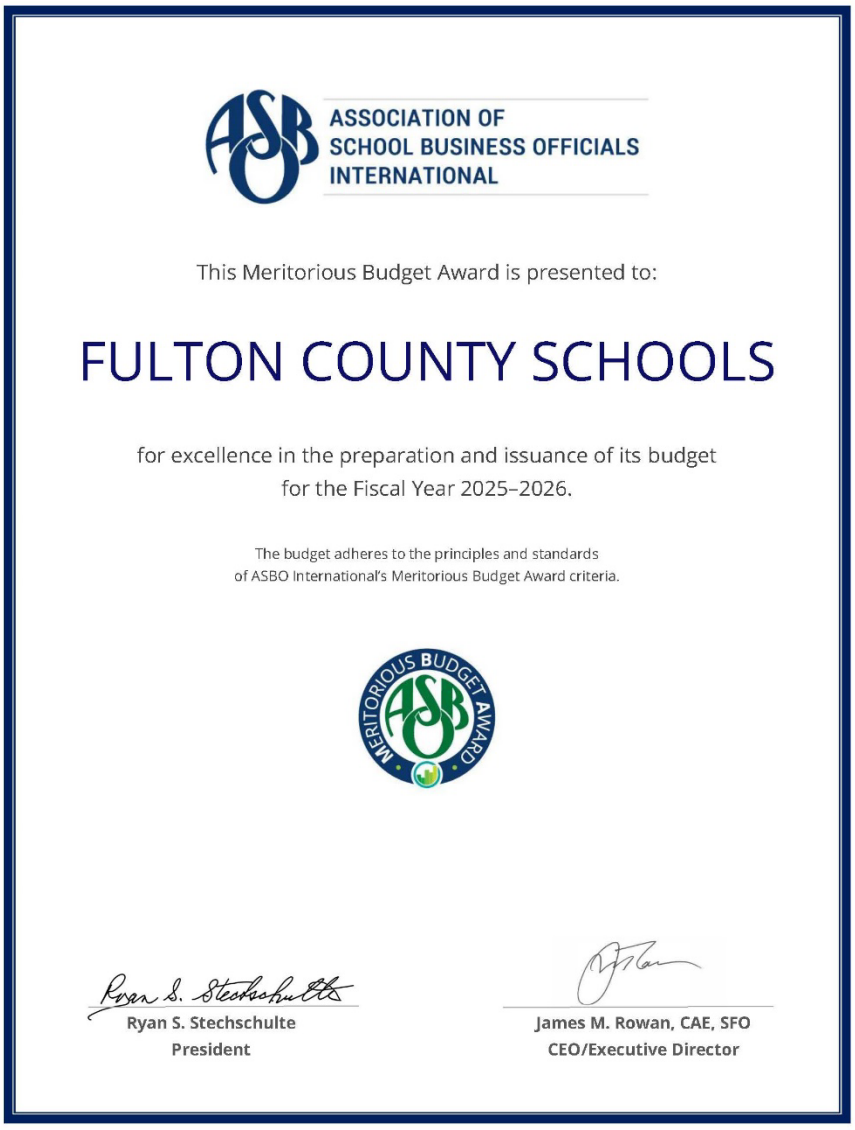
BUDGET RECOGNITIONS

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, 2025.

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

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



ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to:

FULTON COUNTY SCHOOLS

for excellence in the preparation and issuance of its budget for the Fiscal Year 2025–2026.

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

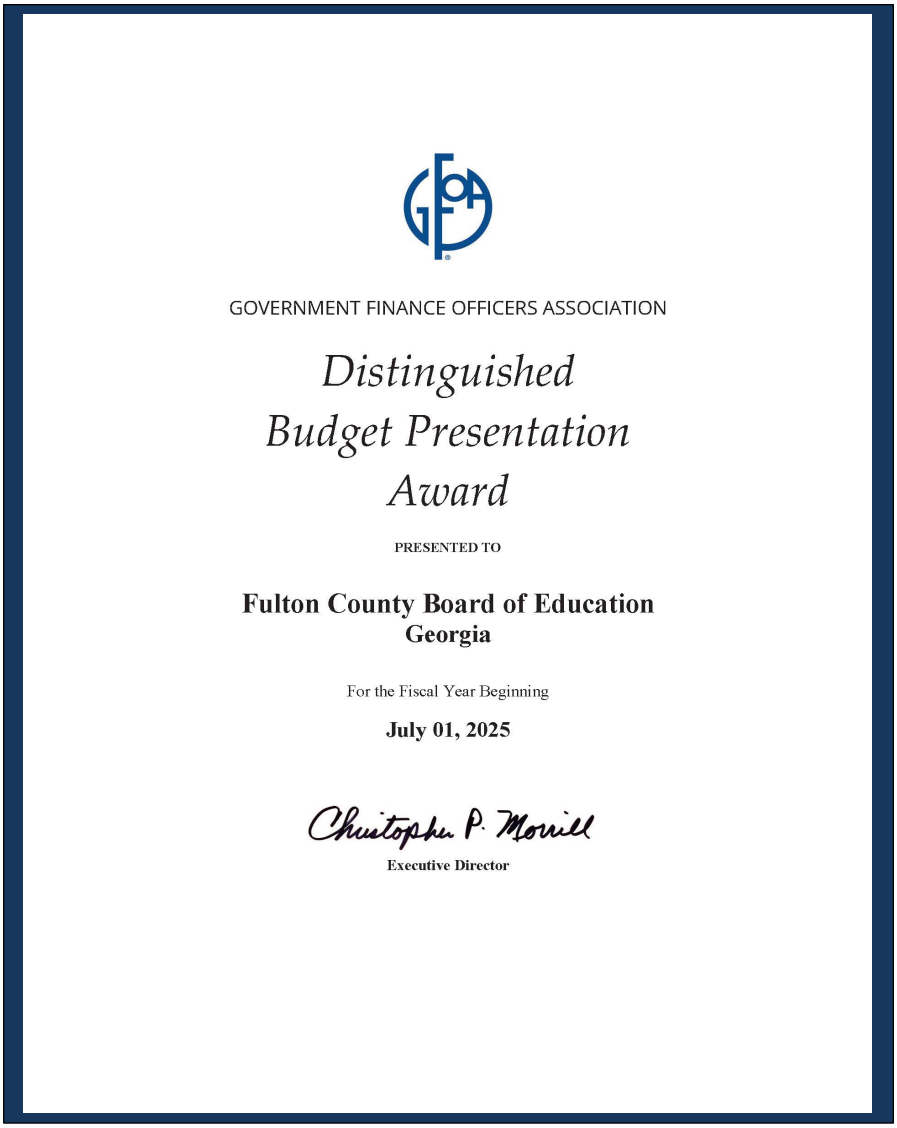
MERITORIOUS BUDGET AWARD

Ryan S. Stechschulte
President

James M. Rowan, CAE, SFO
CEO/Executive Director

Distinguished Budget Presentation Award

The Government Finance Officers Association (GFOA) established the Distinguished Budget Presentation Awards Program (Budget Awards Program) in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting and then to recognize individual governments that succeed in achieving that goal. Fulton County has submitted and received the GFOA Distinguished Budget Award for 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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Fulton County Board of Education
Georgia

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

Fulton County Schools

Where Students Come First

Executive Summary FY2027



Emma G. 12th Grade – Tri-Cities HS

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
- ✓ Propose cost reduction and revenue generating options to address projected budget gap

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.



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.

Significant Changes during the FY2027 Budget Process

The budget process for FY2027 reflects significant changes resulting from the GLIDE Strategy, as detailed on page 197.

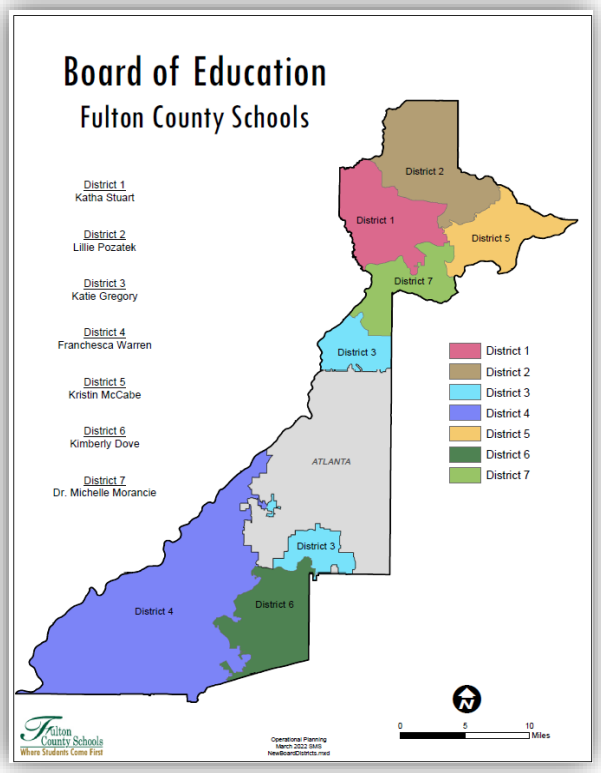
SCHOOL BOARD

Sarah Gillespie
District 1



Lillie Pozatek
District 2





Katie Gregory
District 3



Franchesca Warren
District 4



Kristin McCabe
District 5



Kimberly Dove
District 6



Dr. Michelle Morancie
District 7



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 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 Superintendent & 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.

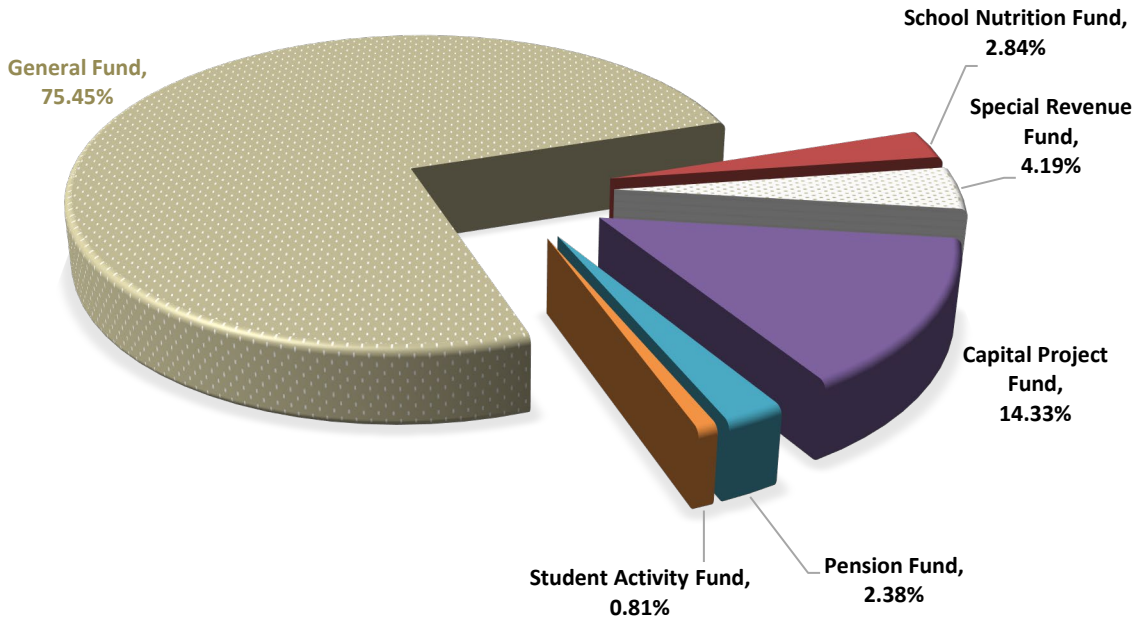
A balanced budget is a budget with total expenditures not exceeding total revenues and all monies available in the fund balance within an individual fund. This definition is applied over the long term, not just during the current period. As required by law, all funds presented in the budget document 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 2027 proposed General Fund revenue budget reflects an decrease of $28.8 M, or 2.02% over the FY 2026 projected budget. The School Nutrition fund reflects an increase of 2.6 M, or 4.96%, and the Pension Fund reflects an increase of $2.6 M, or 5.91% when compared to the FY 2026 projected budget.

The FY 2027 Annual Budget reflects an overall decrease of 2.67% over the prior year with the Pension Fund representing the largest increase and Pension Fund representing the largest increase. Further discussion of the budget variances by fund follows this section.

Description	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)	% of previous year	% of Budget
General Fund	1,430,529,619	1,401,680,698	(28,848,921)	-2.02%	75.76%
School Nutrition Fund	53,830,003	56,500,920	2,670,917	4.96%	3.05%
Capital Project Fund	271,695,037	254,488,222	(17,206,815)	-6.33%	13.75%
Special Revenue Fund	84,584,875	66,560,590	(18,024,285)	-21.31%	3.60%
Pension Fund	45,060,637	47,724,073	2,663,436	5.91%	2.58%
Student Activity Fund	15,304,150	23,213,807	7,909,657	51.68%	1.25%
Sub-Total	**$ 1,901,004,321**	**$ 1,850,168,310**	**$ (50,836,011)**	**-2.67%**	**100.00%**

SUMMARY OF REVENUES AND EXPENDITURES FOR ALL FUNDS

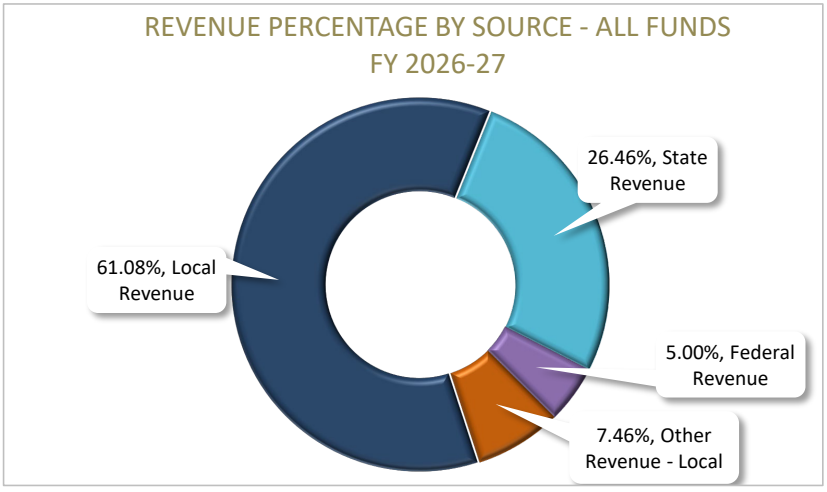
Fulton County Schools is not a taxing authority. As a result, the division must depend on both the state and the local government to provide the revenue to fulfill our mission and deliver quality educational opportunities to students in Fulton County.

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 decrease by 3.22%. This is due to a decrease 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

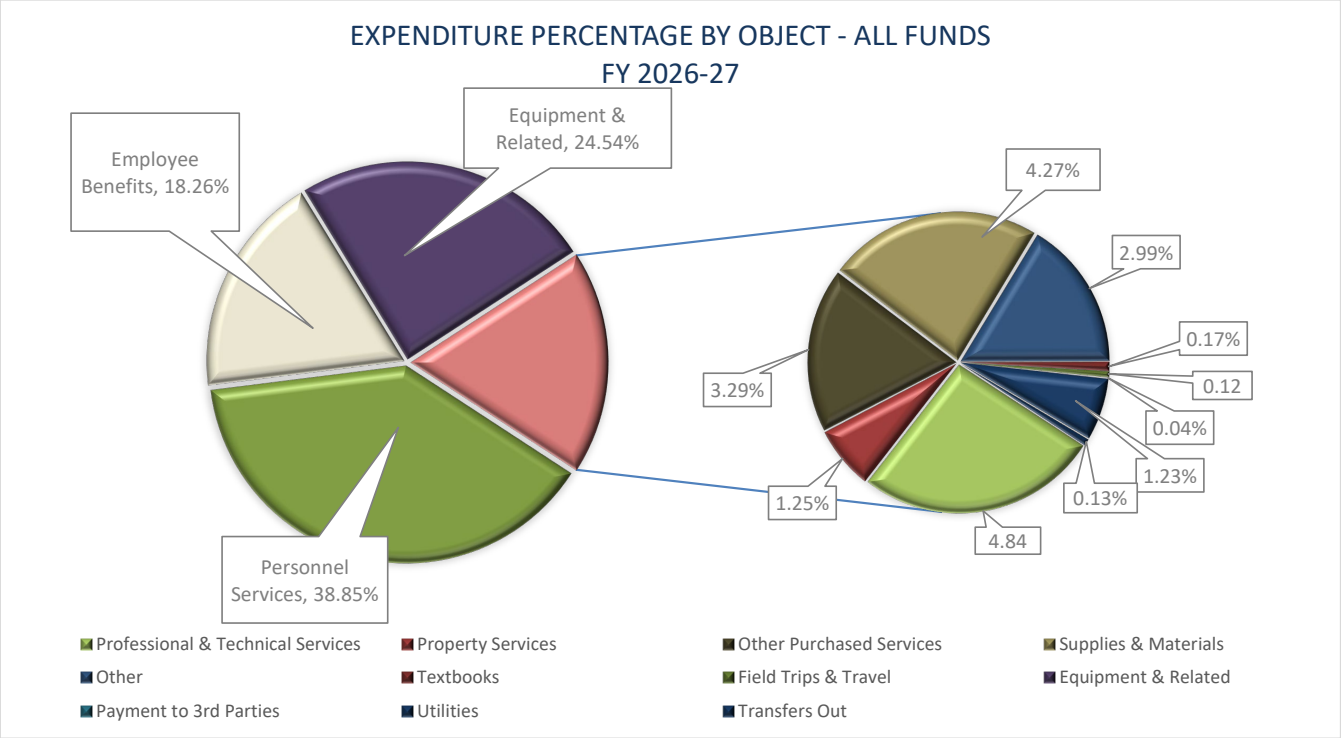
Description	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Proposed	% Increase / (Decrease)
All Funds						
Local Revenue	1,002,454,318	1,063,315,467	1,116,259,415	1,167,656,650	1,130,038,286	-3.22%
State Revenue	421,103,784	443,704,986	490,276,214	488,838,550	489,579,489	0.15%
Federal Revenue	164,066,548	179,662,104	106,727,877	103,525,589	92,468,458	-10.68%
Other Revenue - Local	170,331,771	208,001,437	210,866,079	140,983,531	138,082,077	-2.06%
Total Funds Available	**1,757,956,422**	**1,894,683,995**	**1,924,129,585**	**1,901,004,321**	**1,850,168,310**	**-2.67%**



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 57.11 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	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Proposed
All Funds					
Personnel Services	775,524,323	868,159,214	880,798,550	954,611,338	899,194,595
Employee Benefits	309,101,213	356,424,246	409,745,960	426,668,982	422,618,525
Professional & Technical Services	67,886,303	78,335,810	70,165,863	92,718,055	112,049,552
Property Services	28,346,567	28,541,070	38,013,294	37,804,916	29,027,985
Other Purchased Services	61,170,036	60,041,311	62,019,817	92,625,262	76,222,945
Supplies & Materials	74,413,996	78,163,789	76,344,095	86,809,950	98,932,407
Other	57,850,392	60,322,388	51,203,797	54,341,520	69,189,997
Textbooks	8,492,201	28,835,588	20,702,062	18,513,911	3,948,500
Field Trips & Travel	3,325,071	3,675,442	3,411,247	4,473,848	2,671,982
Equipment & Related	83,739,237	198,784,732	213,172,145	119,777,007	568,072,600
Payment to 3rd Parties	438,543	2,040,228	1,445,001	1,152,332	1,000,000
Utilities	26,367,979	29,359,885	32,333,813	31,008,514	28,477,620
Transfers	1,357,981	1,792,106	3,105,665	5,120,783	3,097,284
Total Funds Available	**$ 1,498,013,843**	**$ 1,794,475,810**	**$ 1,862,461,309**	**$ 1,925,626,417**	**$ 2,314,503,993**

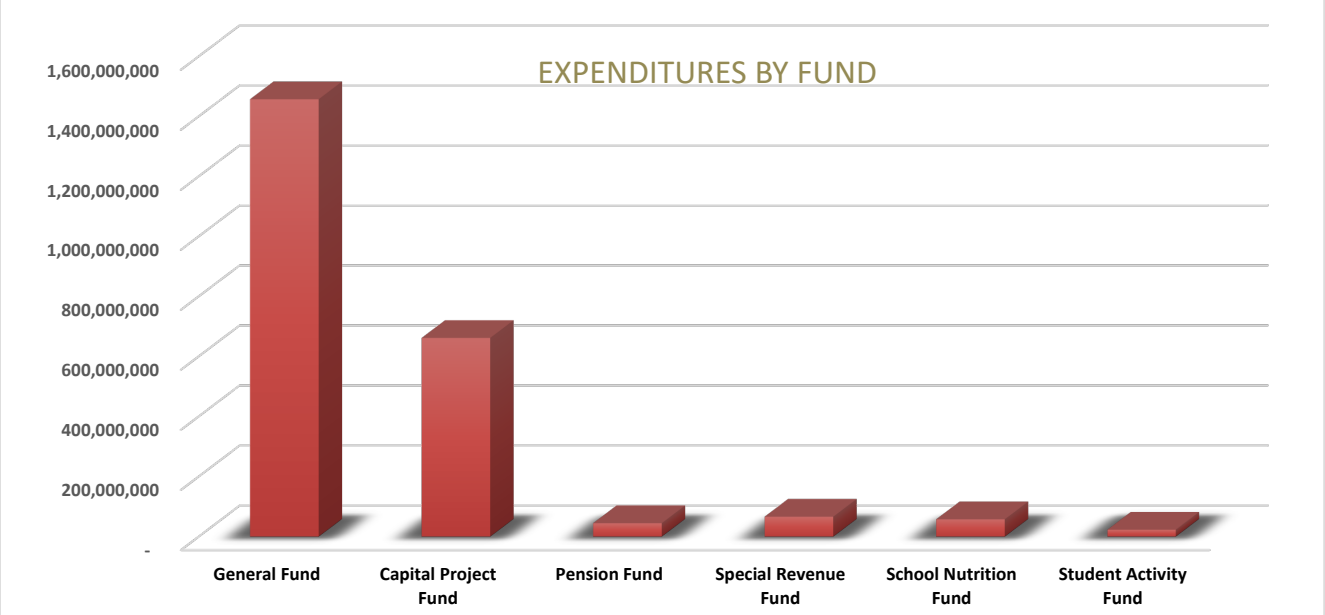


The chart below shows the 2027 fiscal year budget for all District funds for revenues and expenditures. The other financing sources (uses) are transfers between funds and/or other local revenue.

Summary of All Funds - By Fund

Fund	Beginning Balance	Revenue	Expenditures	Excess (Deficit)	Transfers In/Out	Ending Balance
General Fund	282,927,123	1,401,680,698	1,457,296,457	(55,615,758)	(3,097,284)	224,214,080
Capital Project Fund	656,765,181	254,488,222	661,609,848	(407,121,626)	-	249,643,555
Pension Fund	607,509,615	47,724,073	44,885,675	2,838,398	-	610,348,013
Special Revenue Fund	-	63,463,306	66,560,590	(3,097,284)	3,097,284	0
School Nutrition Fund	19,175,767	56,500,920	57,840,332	(1,339,412)	-	17,836,355
Student Activity Fund	15,304,150	23,213,807	23,213,807	-	-	15,304,150
Total Revenue	**$ 1,581,681,835**	**$ 1,847,071,026**	**$ 2,311,406,709**	**$ (464,335,683)**	**$ -**	**$ 1,117,346,152**

** General Fund expenditures represent 100% spending rate.*



Fulton County Board of Education
Fiscal Year 2026-27 Budgets

The proposed budgets are scheduled to be adopted in final form by the Board on June 11, 2026.

	General Fund	School Nutrition Fund	Special Revenue Fund	Capital Project Fund	Pension Fund	Student Activity Fund	Total All Funds
Fund Balance July 1, 2026	282,927,123	19,175,767	-	656,765,181	607,509,615	15,304,150	1,581,681,835
Revenues:							
Local Revenue	891,885,774	-	-	238,152,512	-	-	1,130,038,286
State Revenue	476,093,666	1,313,879	12,171,943	-	-	-	489,579,489
Federal Revenue	1,150,243	39,419,976	50,212,703	1,685,536	-	-	92,468,458
Other Revenue - Local	32,381,015	15,767,065	1,078,659	14,650,174	47,724,073	23,213,807	134,814,793
Total Revenue	$ 1,401,510,698	$ 56,500,920	$ 63,463,306	$ 254,488,222	$ 47,724,073	$ 23,213,807	$ 1,846,901,026
Expenditures:							
Instruction	891,435,491	-	34,203,672	-	-	-	925,639,163
Pupil Services	138,998,465	-	16,522,653	-	-	-	155,521,118
Improvement of Instr. Svcs	47,873,986	-	2,208,115	-	-	-	50,082,102
Instructional Staff Training	1,975,785	-	7,760,488	-	-	-	9,736,273
Educational Media Services	13,689,378	-	424,271	-	-	-	14,113,649
Federal Administration	-	-	1,877,630	-	-	-	1,877,630
General Administration	3,023,097	-	1,602,113	-	-	-	4,625,210
School Administration	84,543,011	-	1,649,259	-	-	-	86,192,270
Support Services - Business	23,725,647	-	-	-	44,885,675	23,213,807	91,825,129
Maintenance and Operation	108,474,606	-	-	-	-	-	108,474,606
School Safety & Security	19,259,287	-	-	-	-	-	19,259,287
Student Transportation	74,364,499	-	84,136	-	-	-	74,448,635
Support Services - Central	49,893,170	-	228,253	-	-	-	50,121,423
Other Support Services	40,035	-	-	-	-	-	40,035
School Nutrition Program	-	57,840,332	-	-	-	-	57,840,332
Facilities Acquisition & Constr. Svcs	-	-	-	661,609,848	-	-	661,609,848
Total Expenditures	$ 1,457,296,457	$ 57,840,332	$ 66,560,590	$ 661,609,848	$ 44,885,675	$ 23,213,807	$ 2,311,406,709
Excess (deficiency) of Revenue over (under) Expenditures	$ (55,785,758)	$ (1,339,412)	$ (3,097,284)	$ (407,121,626)	$ 2,838,398	$ -	$ (464,505,683)
Other Financing Sourced (Uses)							
Sale of Capital Assets	170,000	-	-	-	-	-	170,000
Transfers In	-	-	3,097,284	-	-	-	3,097,284
Transfers Out	(3,097,284)	-	-	-	-	-	(3,097,284)
Total Other Financing Sources	(2,927,284)	-	3,097,284	-	-	-	170,000
Fund Balance June 30, 2027	$ 224,214,080	$ 17,836,355	$ (0)	$ 249,643,555	$ 610,348,013	$ 15,304,150	$ 1,117,346,152

The fiscal year 2026-2027 budgets published herin are tentative. These budgets will be considered for final adoption by the Fulton County Board of Education at 6:00 p.m., on June 11, 2026 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 GENERAL FUND REVENUES COME FROM?

The district is estimated to receive $1,401,680,698 in revenue for the General Fund during FY27, a decrease of 2.02% from the current fiscal year. The General Fund is the district's operating fund and accounts for 76.09% of the district's total revenues.

Resource from Operating funds	FY2026 Projected Revenue	FY2026 Revenue Per Pupil	FY2027 Projected Revenue	FY2027 Revenue Per Pupil	Revenue % Change
Local Revenue	918,614,873	10,751	891,885,774	10,519	-2.91%
State Revenue	475,812,176	5,569	476,093,666	5,615	0.06%
Federal Revenue	1,000,000	12	1,150,243	14	15.02%
Other Revenue - Local	35,102,570	411	32,551,015	384	-7.27%
Total Available Resources	**$1,430,529,619**	**$ 16,743**	**$ 1,401,680,698**	**$ 16,531**	**-2.02%**

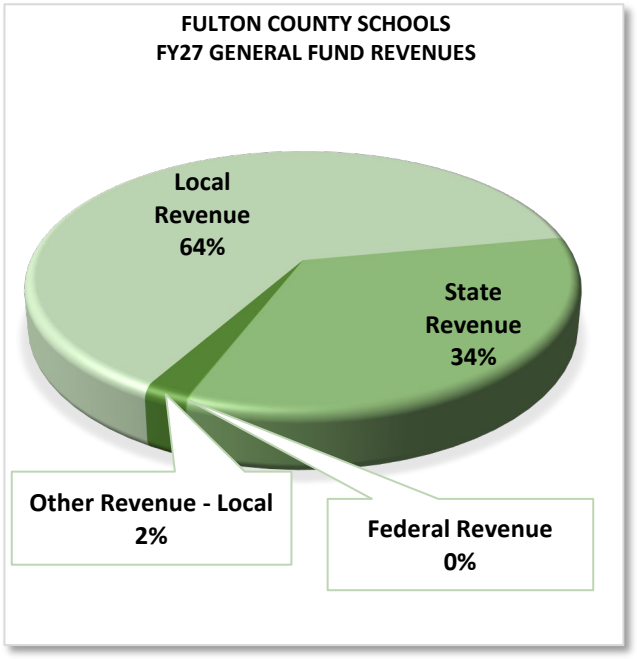
Local Sources

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% of the General Fund sources of Revenue and will decrease by 2.91% from FY26. The tentative millage recommendation for FY27 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 FY27 represent 34% of all available sources of funding. The largest portion of State revenue is Quality Basic Education (QBE). Overall state revenue is expected to increase by 0.06% over the current year.

Some elements decreased Fulton County QBE Earnings – in FY27, the Local Fair Share (LFS) amount paid by Fulton County Schools will decrease by approximately 7.65%, 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

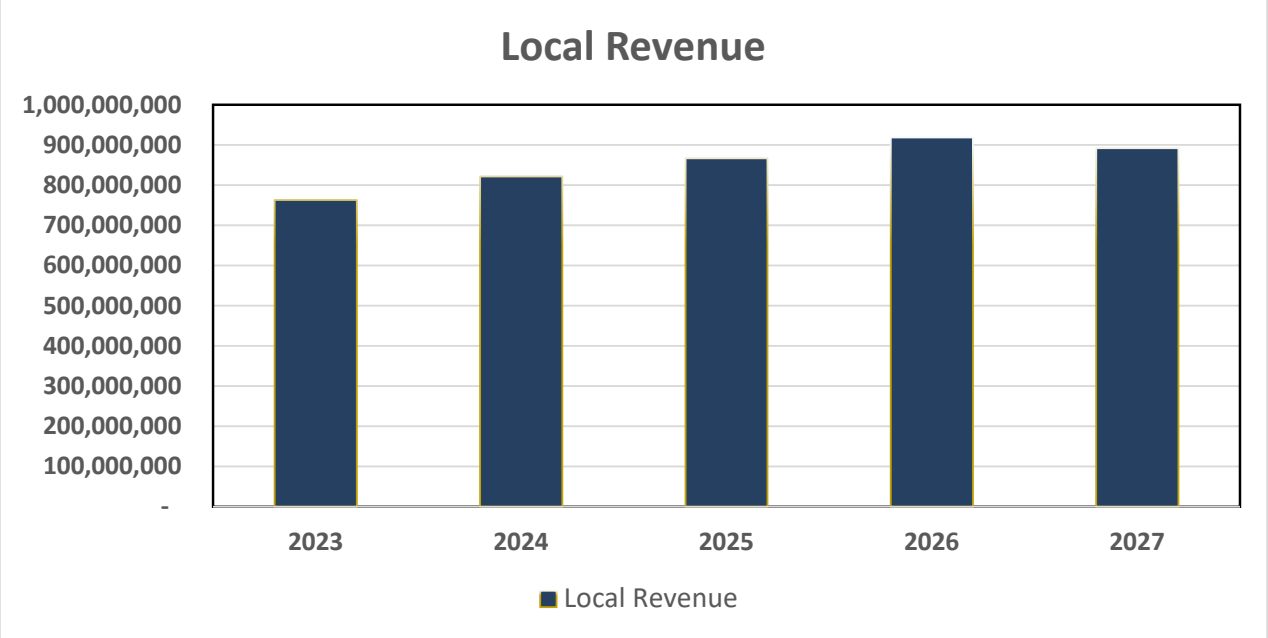
Revenues received from federal sources represent a slight increase of $150,243 from FY 2025-2026.

Other Local - Sources

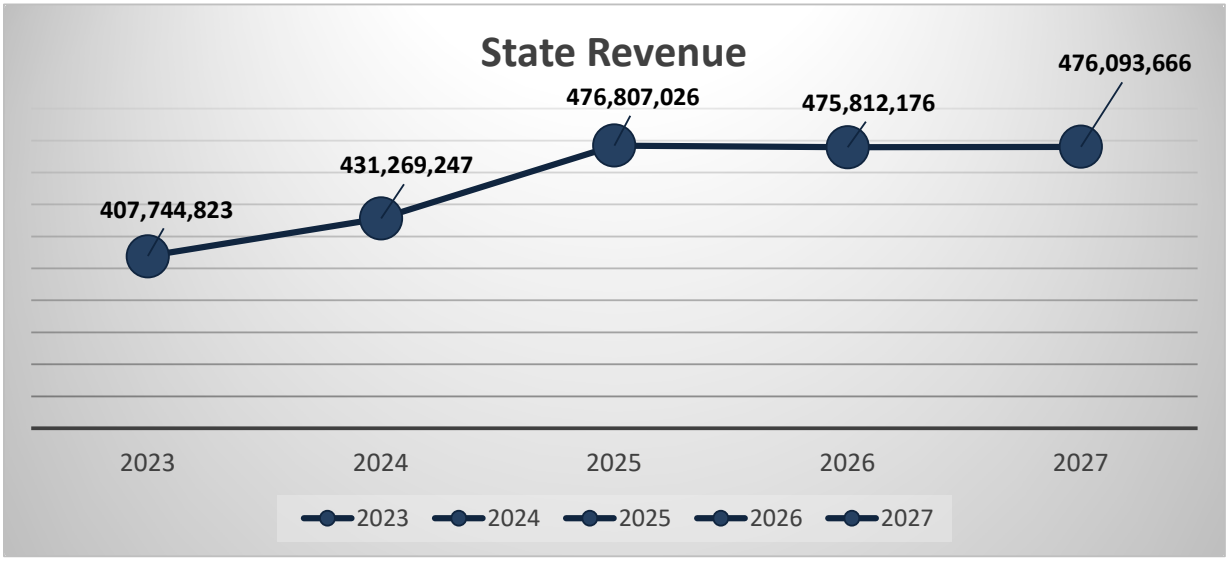
Other Local revenue sources represent a decrease of 7.27% of total General Fund revenues.

GENERAL FUND REVENUE HIGHLIGHTS

The allocation of local funding for the district for FY 2027 is 63.63% of the General Fund budget and reflects an decrease of $26.72 M or 2.91% from the previous year. The graph below illustrates the local funding over the past five years.



The revenue projection for FY 2027 in the General Fund reflects several significant assumptions. State revenue is projected using the Governor's proposed state budget for the 2026-27 year. The projected increase in state revenue for Fulton County Public Schools is $281 K or 0.06%. State revenue represents 33.97% of the School Operating Budget for FY 2027. 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 $ 28.8 M or 2.02% less than the 2025-26 projected revenue. Local revenue is budgeted to decrease by $26.7 M or 2.91% mainly due to projected property value growth. State revenue is budgeted to decrease by $281 K or 0.06%. Other Local Revenue is projected to decrease by $2.5 M 7.27% and Federal funding is projected to remain stable.

The following table provides a comparison of revenues by source.

General Fund Revenue by Source

Description	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Proposed	% Change
General Fund						
Local Revenue	763,513,760	821,652,452	866,803,043	918,614,873	891,885,774	-2.91%
State Revenue	407,744,823	431,269,247	476,807,026	475,812,176	476,093,666	0.06%
Federal Revenue	938,450	971,716	1,157,334	1,000,000	1,150,243	15.02%
Other Revenue	48,565,894	57,515,920	38,609,301	35,102,570	32,551,015	-7.27%
Total General Fund	**$ 1,220,762,928**	**$ 1,311,409,334**	**$ 1,383,376,704**	**$ 1,430,529,619**	**$ 1,401,680,698**	**-2.02%**

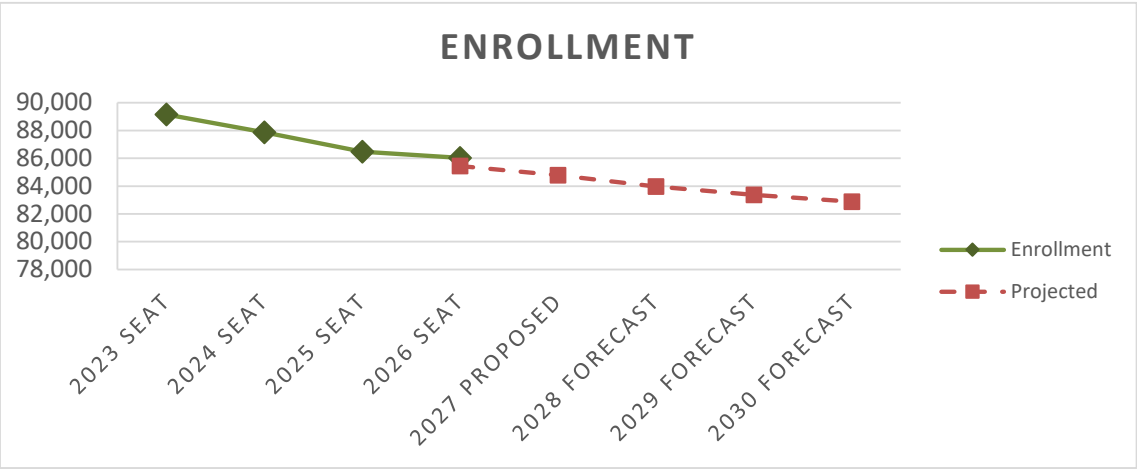
Critical data elements necessary to develop the General Fund revenue budgets are student enrollment, special program participation and property values. Student enrollment projections and special program participation influence state revenue estimates, staffing decisions, per-pupil allocations, facility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

Student Enrollment

Student enrollment is projected to be 84,792 for 2026-2027 school year, which is 1,239 students (or 1.44%) less than the projected enrollment of 86,031 used for last year's original budget and 650 less than the 2025-2026 SEAT day enrollment of 85,442. 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 2026-2027 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.

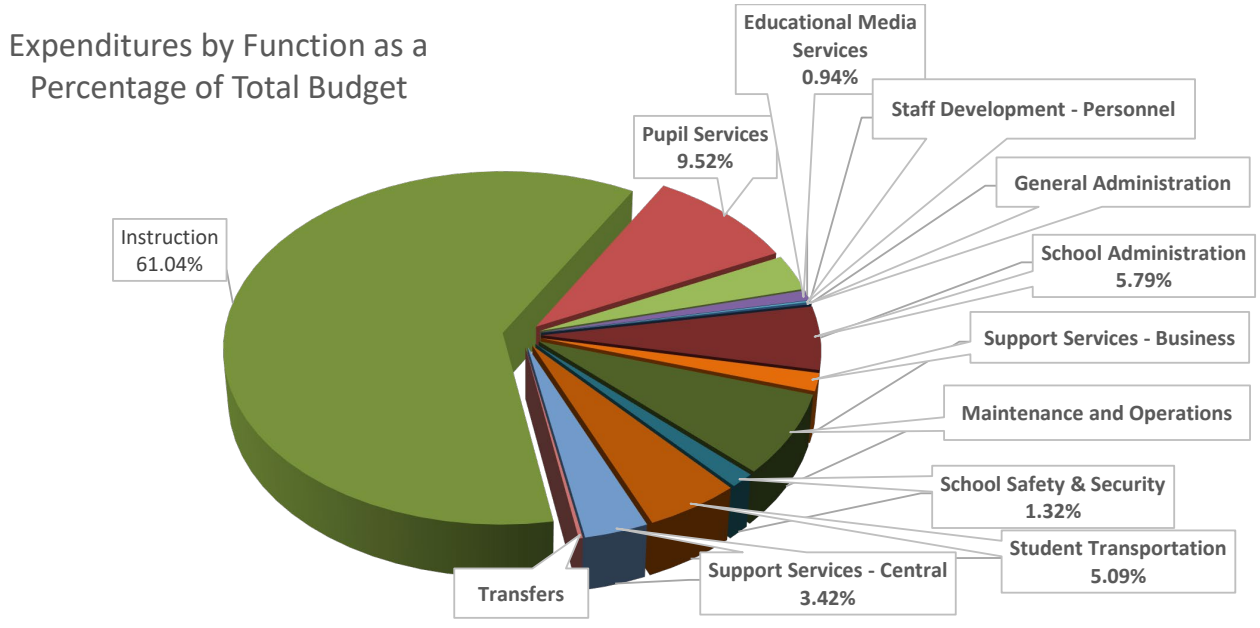


General Fund - Expenditures by Function

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

	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)	% Change
Expenditures				
Instruction	911,321,565	891,435,491	(19,886,074)	0.00%
Pupil Services	143,813,860	138,998,465	(4,815,395)	0.00%
Improvement of Instructional Ser.	65,680,059	47,873,986	(17,806,073)	0.00%
Educational Media Services	15,097,875	13,689,378	(1,408,497)	-9.33%
Staff Development - Personnel	10,704,292	1,975,785	(8,728,507)	-81.54%
Federal Administration	-	-	-	0.00%
General Administration	3,134,938	3,023,097	(111,840)	-3.57%
School Administration	89,709,105	84,543,011	(5,166,095)	-5.76%
Support Services - Business	29,216,378	23,725,647	(5,490,731)	-18.79%
Maintenance and Operations	115,062,825	108,474,606	(6,588,218)	-5.73%
School Safety & Security	31,990,344	19,259,287	(12,731,057)	-39.80%
Student Transportation	77,438,443	74,364,499	(3,073,944)	-3.97%
Support Services - Central	50,731,017	49,893,170	(837,847)	-1.65%
Other Support Services	40,035	40,035	-	0.00%
School Nutrition Program	-	-	-	0.00%
Transfers	5,120,783	3,097,284	(2,023,499)	-39.52%
Total Expenditures	**1,549,061,518**	**1,460,393,741**	**(88,667,777)**	**-5.72%**



General Fund - Expenditures by Object

Budgeted expenditures in the General Fund by major object are:

General Fund - Expenditures by Object

Description	FY2026 Projected	FY2027 Proposed	Increase/ (Decrease)	% Change
Personnel Services				
Salary	809,643,282	793,086,398	(16,556,884)	-2.04%
Other Salary	89,356,753	56,727,396	(32,629,357)	-36.52%
Employee Benefits				
Health	202,752,483	206,374,811	3,622,328	1.79%
Teachers Retirement (TRS)	169,925,370	167,453,478	(2,471,892)	-1.45%
Dental	3,094,536	2,847,330	(247,206)	-7.99%
Other Benefits	26,656,526	21,732,357	(4,924,169)	-18.47%
Total Personnel & Benefits	$ 1,301,428,950	$ 1,248,221,770	$ (53,207,181)	-4.09%
Operating				
Other Purchased Services	68,879,870	61,713,725	(7,166,145)	-10.40%
Professional & Technical Services	52,847,801	31,202,256	(21,645,545)	-40.96%
Supplies & Materials	40,620,671	49,514,666	8,893,995	21.90%
Equipment & Related	8,905,188	3,337,577	(5,567,611)	-62.52%
Property Services	35,585,277	26,749,493	(8,835,784)	-24.83%
Utilities	30,011,293	28,437,910	(1,573,383)	-5.24%
Textbooks	18,513,911	3,948,500	(14,565,411)	-78.67%
Field Trips & Travel	3,453,407	2,211,437	(1,241,970)	-35.96%
Payment to 3rd Parties	150,582	-	(150,582)	-100.00%
Other	(16,456,215)	1,959,123	18,415,338	-111.91%
Total Operating	$ 242,511,785	$ 209,074,687	$ (33,437,097)	-13.79%
Other Financing Sources				
Transfers	5,120,783	3,097,284	(2,023,499)	-39.52%
Grand Total Expenditures	1,549,061,518	1,460,393,741	(88,667,777)	-5.72%

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

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

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

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

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

Long-term Debt

Governmental Activities

The School System has the following long-term debt payable as of June 30, 2025.

2011 Intergovernmental Agreement – City of Union City, Georgia

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

Annual debt service requirements to maturity as of June 30, 2025 are as follows:

2011 Intergovernmental Agreement, City of Union City, Ga			
	Principal	**Interest**	**P + I**
FY 2026	2,375,667	1,685,536	4,061,203
FY 2027	2,375,662	1,685,536	4,061,198
Total	**$4,751,329**	**$3,371,072**	**$8,122,401**

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, 2025:

	Outstanding 6/30/2024	Additions	Reductions	Outstanding 6/30/2025	Amounts Due in One Year
Government Activities					
2011 intergovernmental agreement	7,126,996	-	2,375,667	4,751,329	2,375,667
Workers'compensation insurance claim	13,800,000	5,519,197	5,784,197	13,535,000	4,790,000
Other claims and judgements	710,155	1,672,019	710,155	1,672,019	1,672,019
Subscriptions Payable	6,069,763	-	4,193,781	1,875,982	754,434
Net OPEB liabilities	556,182,072	81,712,668	50,919,841	586,974,899	-
Net pension liabilities	1,357,035,599	351,893,417	561,499,730	1,147,429,286	-
Compensated absences	48,666,799	63,133,206	47,821,334	63,978,671	57,580,803
Total Governmental Activities	$ 1,989,591,384	$ 503,930,507	$ 673,304,705	$ 1,820,217,186	$ 67,172,923

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

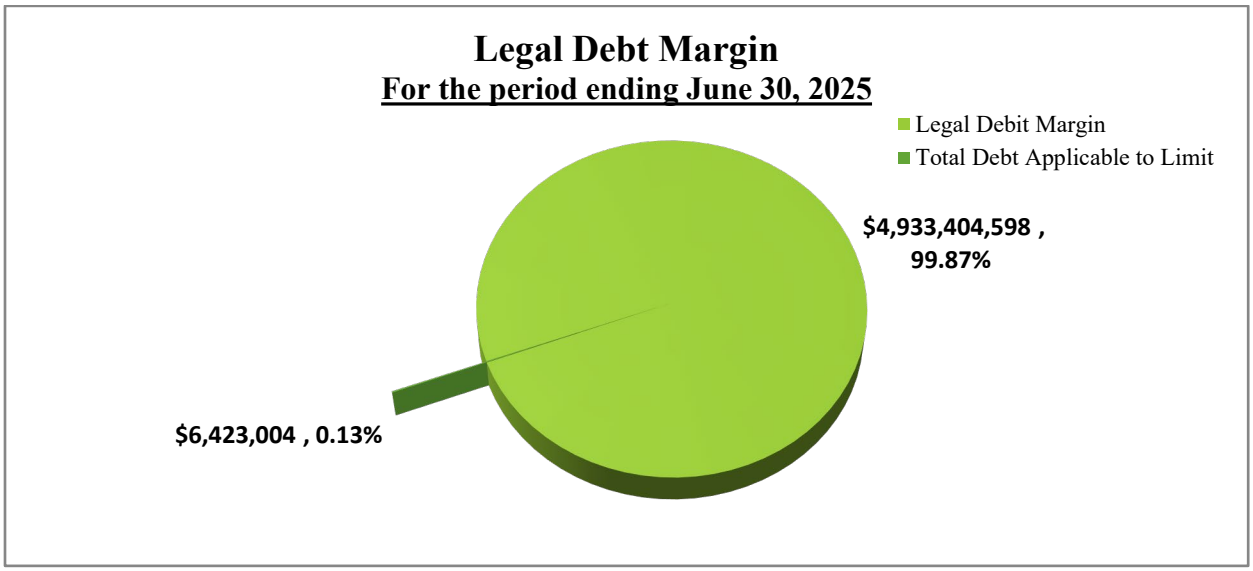
Other Post Employment Benefit

Other Post-Employment Benefits (OPEB) are benefits other than pensions that state or local government employees receive as part of his or her package of retirement benefits. These benefits principally involve health care benefits, but also may include life insurance, disability, legal and other services. Total OPEB liability equals the employer's share of the present actuarial value of projected benefit payments attributed to the past periods of employee service. After additions of $193,265,374 and deductions of $143,345,018, the OPEB liability is $586,974,899.

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, 2025, as reflected on the chart below, the legal debt limit for the School System's long-term debt is $4,939,827,602 or $4.9 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 $6,423,004, which is the outstanding obligations, is well below the legal debt limit of $4,939,827,602. The legal debt margin or the net amount of external financing available for the issuance of general obligation bonds at June 30, 2025 is $4,933,404,598. The School System is, therefore, operating at only 0.13 percent of its debt capacity, meaning 99.87 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 13 percent to 30 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 2021-2025 are reflected below. As shown, the School System continues to maintain a favorable legal debt margin, affording the opportunity to acquire additional general obligation bonds. For this period, the district has operated at 0.13 percent to 0.30 percent of its legal debt limit.

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

June 30,

	2021	2022	2023	2024	2025
Assessed Value [1]	$41,525,502,246	$46,007,499,527	$48,262,574,161	$46,623,086,081	$49,398,276,018
Legal Debt Margin					
Debt Limit (10% of assessed value) [2]	$4,152,550,225	$4,600,749,953	$4,826,257,416	$4,662,308,608	$4,939,827,602
Debt Applicable to Limit [2]					
General Obligation Bonds and Contractual Obligations	14,253,997	11,878,330	9,502,663	7,126,996	6,423,004
Less: Amount Reserved for Repayment of General Obligation Debt	-	-	-	-	-
Total debt applicable to limit	14,253,997	11,878,330	9,502,663	7,126,996	6,423,004
Legal Debt Margin	$4,138,296,228	$4,588,871,623	$4,816,754,753	$4,655,181,612	$4,933,404,598
Total Net Debt Applicable to the Limit as a % of the Debt Limit	0.30%	0.26%	0.20%	0.15%	0.13%

Notes

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

Data Source

https://www.fultonschools.org/site/handlers/filedownload.ashx?moduleinstanceid=31144&dataid=70605&FileName=FY2021%20Adopted%20Budget.pdf
Fulton County Tax Commissioner's Office PT32.1 Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES
Fulton County Tax Commisioner's Office Digest Billing Reconciliation (consolidation and evaluation of Digest 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 the indebtedness in any calendar year cannot exceed the total anticipated revenue in that calendar year.*

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

SCHOOL NUTRITION FUND HIGHLIGHTS

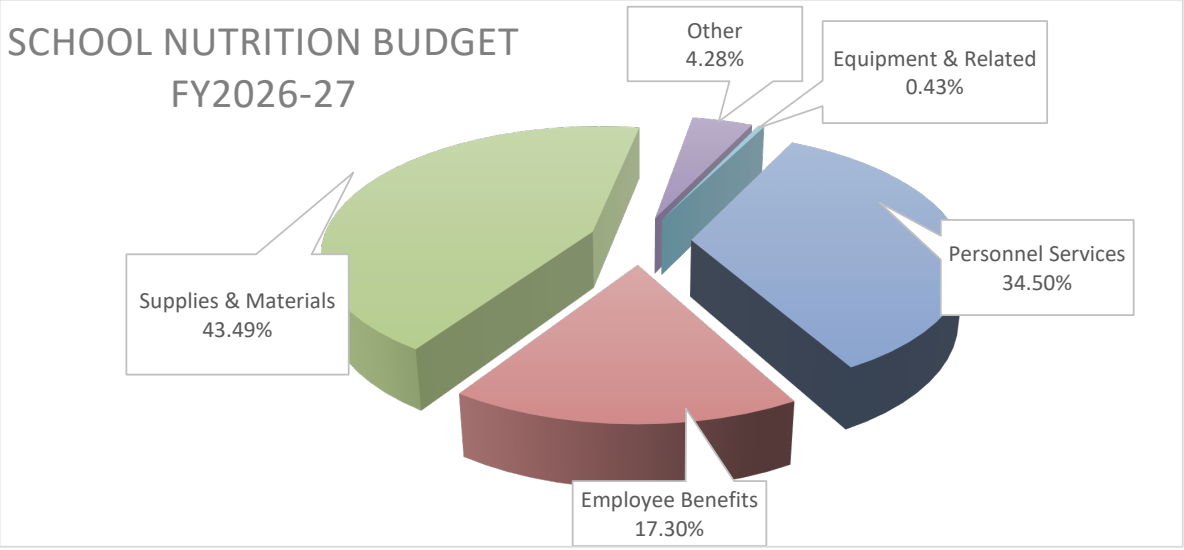
The School Nutrition fund accounts for cafeteria operations within the school division including the procurement, preparation, and serving of student breakfast and lunches.

The revenue projection for FY2026-27 in the School Nutrition fund is an increase of 4.96%

The expenditure projection for FY2026-27 in the School Nutrition fund is a decrease of 6.08%.

Summary of School Nutrition Fund

Description	FY2025 Actual	FY2026 Projected	FY2027 Proposed
Fund Balance July 1, 20xx	29,205,037	26,933,239	19,175,767
Revenue:			
Local Revenue	-	-	-
State Revenue	1,564,953	1,315,637	1,313,879
Federal Revenue	34,857,484	37,513,451	39,419,976
Other Revenue - Local	13,310,531	15,000,915	15,767,065
Total Revenue	**$ 49,732,968**	**$ 53,830,003**	**$ 56,500,920**
Expenditures:			
Personnel Services	18,345,807	21,189,091	19,953,774
Employee Benefits	7,863,375	9,830,588	10,006,658
Professional & Technical Services	96,431	346,134	337,000
Property Services	1,340	13,000	8,000
Other Purchased Services	-	72,432	-
Supplies & Materials	23,611,490	27,008,259	25,157,100
Other	1,773,196	2,644,737	2,068,550
Textbooks	-	-	-
Field Trips & Travel	50,116	48,250	43,250
Equipment & Related	244,509	418,984	250,000
Payment to 3rd Parties	-	-	-
Utilities	18,503	16,000	16,000
Transfers Out	-	-	-
Total Operating	**52,004,766**	**61,587,475**	**57,840,332**
Fund Balance June 30, 20xx	**26,933,239**	**19,175,767**	**17,836,355**



CAPITAL PROJECT FUND HIGHLIGHTS

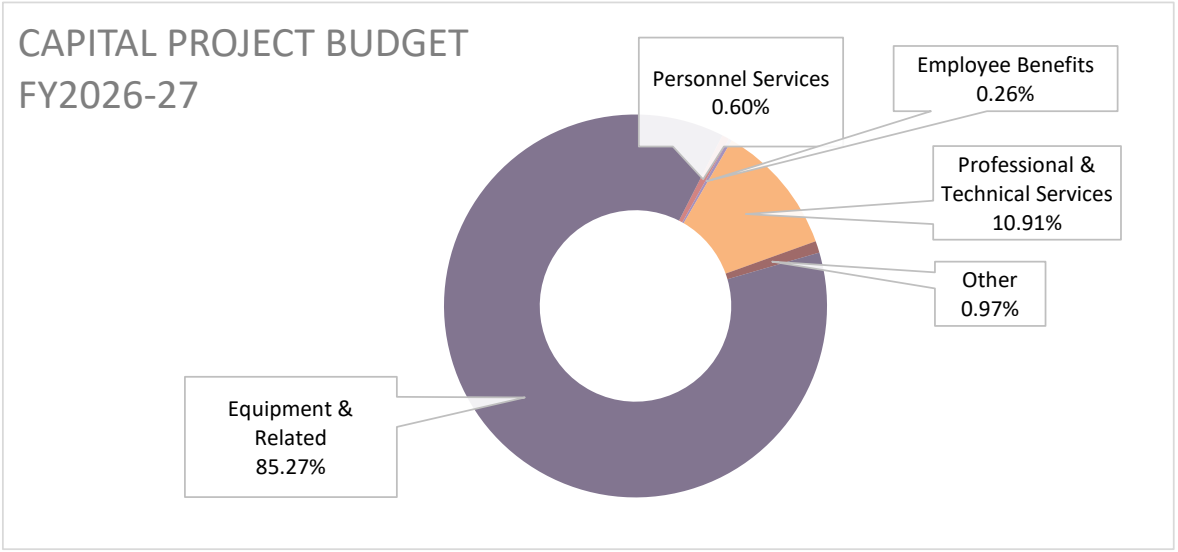
The Capital Project fund accounts for the special purpose local option sales tax and is being used primarily for acquiring school sites, constructing and equipping new school facilities, and renovating existing facilities.

The revenue projection for FY2026-27 in the Capital Project fund is an decrease of 6.33%.

The expenditure projection for FY2026-27 in the Capital Project fund is an increase of 285.03%. 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 a midyear step increase.

Summary of Capital Project Fund

Description	FY2025 Actual	FY2026 Projected	FY2027 Proposed
Fund Balance July 1, 20xx	509,578,293	556,904,437	656,765,181
Revenue:			
Local Revenue	249,456,372	249,041,777	238,152,512
State Revenue	-	144,245	-
Federal Revenue	1,604,440	802,233	1,685,536
Other Revenue - Local	25,923,382	21,706,782	14,650,174
Total Revenue	**$ 276,984,194**	**$ 271,695,037**	**$ 254,488,222**
Expenditures:			
Personnel Services	3,277,610	3,647,294	3,994,201
Employee Benefits	1,134,158	1,434,944	1,715,570
Professional & Technical Services	14,509,871	28,519,951	72,210,366
Property Services	4,737,909	1,702,320	2,135,992
Other Purchased Services	503,257	22,065,248	13,108,021
Supplies & Materials	180,941	51,714	181,164
Other	4,062,523	4,063,006	4,067,024
Textbooks	-	-	-
Field Trips & Travel	7,276	14,651	10,000
Equipment & Related	198,916,436	109,373,847	564,170,899
Payment to 3rd Parties	-	1,750	-
Utilities	2,328,071	959,568	16,610
Transfers Out	-	-	-
Total Operating	**229,658,051**	**171,834,293**	**661,609,848**
Fund Balance June 30, 20xx	**556,904,437**	**656,765,181**	**249,643,555**



SPECIAL REVENUE FUND HIGHLIGHTS

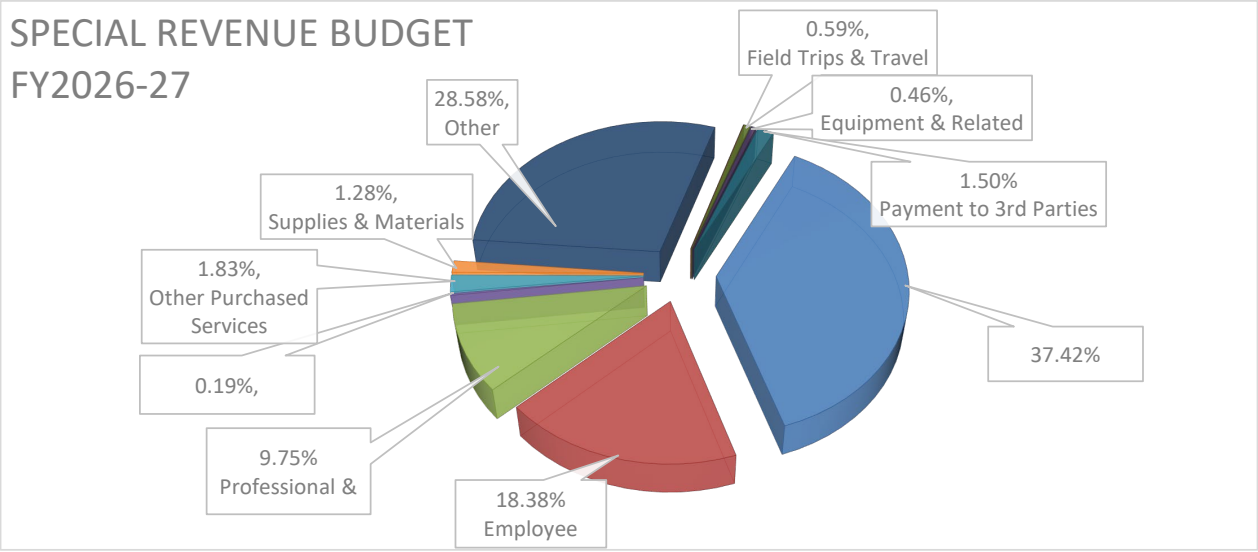
The Special Revenue fund accounts are used to account for those funds that are restricted for specific purposes.

The revenue projection for FY2026-27 in the Special Revenue fund is a decrease of 21.25%

The expenditure projection for FY2026-27 in the Special Revenue fund is a decrease of 21.74%.

Summary of Special Revenue Fund

Description	FY2025 Actual	FY2026 Projected	FY2027 Proposed
Fund Balance July 1, 20xx	-	-	-
Revenue:			
Local Revenue	3,105,665	5,120,783	3,097,284
State Revenue	11,904,236	11,566,493	12,171,943
Federal Revenue	69,108,619	64,209,906	50,212,703
Other Revenue - Local	2,111,738	3,687,693	1,078,659
Total Revenue	**$ 86,230,257**	**$ 84,584,875**	**$ 66,560,590**
Expenditures:			
Personnel Services	31,001,462	30,254,834	24,907,707
Employee Benefits	11,834,482	12,706,082	12,234,649
Professional & Technical Services	8,674,815	9,593,839	6,488,426
Property Services	479,398	502,819	129,500
Other Purchased Services	1,860,532	1,351,846	1,221,199
Supplies & Materials	2,850,568	3,809,795	854,310
Other	21,778,549	23,335,605	19,020,505
Textbooks	-	-	-
Field Trips & Travel	414,039	941,815	391,570
Equipment & Related	2,497,058	1,073,587	309,124
Payment to 3rd Parties	949,160	1,000,000	1,000,000
Utilities	3,890,195	14,653	3,600
Transfers Out	-	-	-
Total Operating	**86,230,257**	**84,584,875**	**$ 66,560,590**
Fund Balance June 30, 20xx	**-**	**-**	**-**



PENSION FUND HIGHLIGHTS

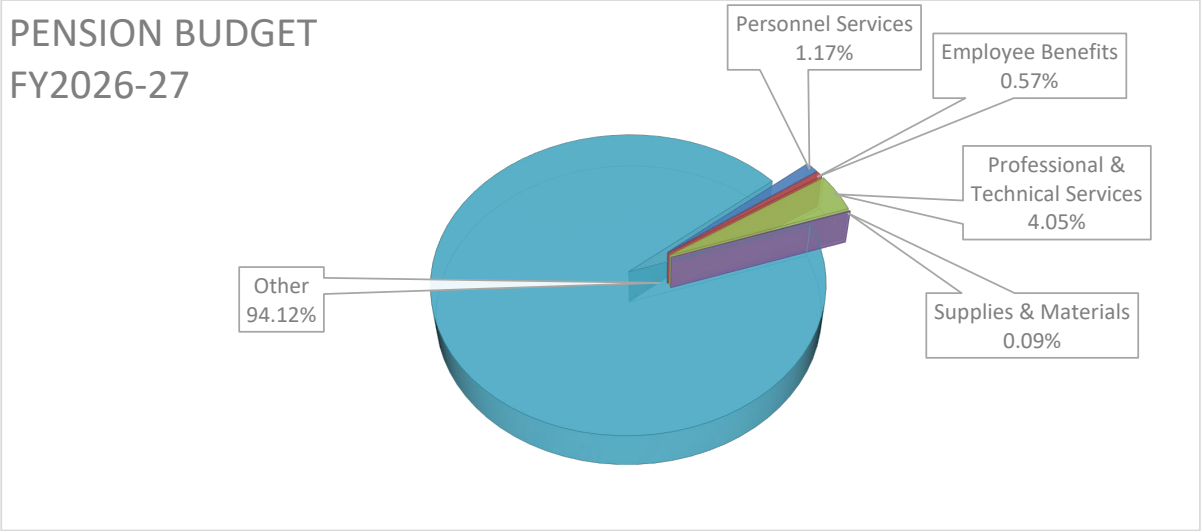
The Pension Revenue fund accounts are used to account for those funds that are restricted for specific puposes.

The revenue projection for FY2026-27 in the Pension Revenue fund is an increase of 5.91%

The expenditure projection for FY2026-27 in the Pension Revenue fund is an increase of 3.77%. The increase in personnel services is due to an increase in salary of a midyear step increase.

Summary of Pension Fund

Description	FY2025 Actual	FY2026 Projected	FY2027 Proposed
Fund Balance July 1, 20xx	544,216,716	605,703,084	607,509,615
Revenue:			
Local Revenue	-	-	-
State Revenue	-	-	-
Federal Revenue	-	-	-
Other Revenue - Local	101,012,502	45,060,637	47,724,073
Total Revenue	**$ 101,012,502**	**$ 45,060,637**	**$ 47,724,073**
Expenditures:			
Personnel Services	419,749	520,084	525,120
Employee Benefits	169,183	268,454	253,672
Professional & Technical Services	34,571	1,410,330	1,811,504
Property Services	-	1,500	5,000
Other Purchased Services	-	255,866	180,000
Supplies & Materials	16,078	15,360	11,360
Other	38,775,079	40,754,387	42,074,795
Textbooks	-	-	-
Field Trips & Travel	11,510	15,725	15,725
Equipment & Related	81,153	5,400	5,000
Payment to 3rd Parties	-	-	-
Utilities	18,812	7,000	3,500
Transfers Out	-	-	-
Total Operating	**39,526,134**	**43,254,106**	**44,885,675**
Other - includes pension benefit payments			
Fund Balance June 30, 20xx	**605,703,084**	**607,509,615**	**610,348,013**



BUDGET FORECAST - ALL FUNDS

Projections for FY2027 - FY2031 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	FY2026 Projected	FY2027 Proposed	FY2028 Forecast*	FY2029 Forecast*	FY2030 Forecast*	FY2031 Forecast*
Fund Balance July 1, 20XX	$ 1,559,985,708	$ 1,581,681,835	$ 1,117,346,152	$ 994,021,479	$ 931,502,576	$ 903,600,647
Revenue						
Local Revenue	1,167,656,650	1,130,038,286	955,878,743	941,529,751	967,482,094	994,216,096
State Revenue	488,838,550	489,579,489	466,735,627	458,086,864	439,776,817	423,417,028
Federal Revenue	103,525,589	92,468,458	92,853,550	94,420,219	95,857,882	51,282,473
Other Revenue - Local	135,732,748	134,814,793	110,854,613	99,521,427	100,207,143	82,122,054
Total Revenue	$ 1,895,753,539	$ 1,846,901,026	$ 1,626,322,532	$ 1,593,558,261	$ 1,603,323,936	$ 1,551,037,651
Expenditures						
Instruction	926,142,885	925,639,163	930,566,246	930,405,034	909,101,889	904,648,732
Pupil Services	160,519,643	155,521,118	159,331,257	159,040,077	158,140,880	156,878,286
Improvement of Instr. Svcs.	66,587,421	50,082,102	51,875,561	51,970,840	51,723,116	51,553,733
Educational Media Services	15,129,206	14,113,649	14,981,061	15,025,085	14,910,623	14,832,359
Staff Development - Personnel	20,808,456	9,736,273	9,836,246	9,846,015	9,793,184	9,761,483
Federal Administration	1,983,964	1,877,630	1,879,220	1,880,125	1,877,771	1,876,162
General Administration	4,897,146	4,625,210	4,634,323	4,638,953	4,626,915	4,618,684
School Administration	88,912,073	86,192,270	92,401,165	92,679,723	91,176,467	90,973,789
Support Services - Business	87,138,464	91,825,129	72,560,717	72,594,092	72,485,941	72,411,992
Maintenance and Operation	111,768,791	108,474,606	110,563,588	110,622,808	110,468,835	110,363,555
School Safety & Security	31,169,109	19,259,287	20,831,913	20,881,556	20,752,483	20,664,227
Student Transportation	75,229,330	74,448,635	75,149,085	75,168,101	75,118,661	75,084,856
Support Services - Central	49,537,397	50,121,423	50,482,234	50,588,254	50,312,600	50,124,119
Other Support Services	38,834	40,035	40,035	40,035	40,035	40,035
School Nutrition Program	62,365,779	57,840,332	59,188,474	60,866,466	60,866,466	-
Construction & Capital Exp.	-	-	-	-	-	-
Operating Transfers	-	-	-	-	-	-
Fac. Acquisition & Constr. Svcs.	171,958,914	661,609,848	95,496,080	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	$ 1,874,187,412	$ 2,311,406,709	$ 1,749,817,206	$ 1,656,247,164	$ 1,631,395,865	$ 1,563,832,011
Excess (deficiency) of Revenue over (under) Expenditures	$ 21,566,127	$ (464,505,683)	(123,494,673)	(62,688,903)	(28,071,929)	(12,794,359)
Other Financing Sourced (Uses)						
Sale of Capital Assets	130,000	170,000	170,000	170,000	170,000	170,000
Transfers In	5,120,783	3,097,284	3,237,445	3,279,546	3,170,085	3,095,239
Transfers Out	(5,120,783)	(3,097,284)	(3,237,445)	(3,279,546)	(3,170,085)	(3,095,239)
Total Other Financing Sources	$ 130,000	$ 170,000	$ 170,000	$ 170,000	$ 170,000	$ 170,000
Fund Balance June 30, 20XX	$ 1,581,681,835	$ 1,117,346,152	$ 994,021,479	$ 931,502,576	$ 903,600,647	$ 890,976,287

**Economic conditions could cause significant variances from the projections.*
Expenditures are forecasted at an expense rate of 100% for FY2027 - FY2031

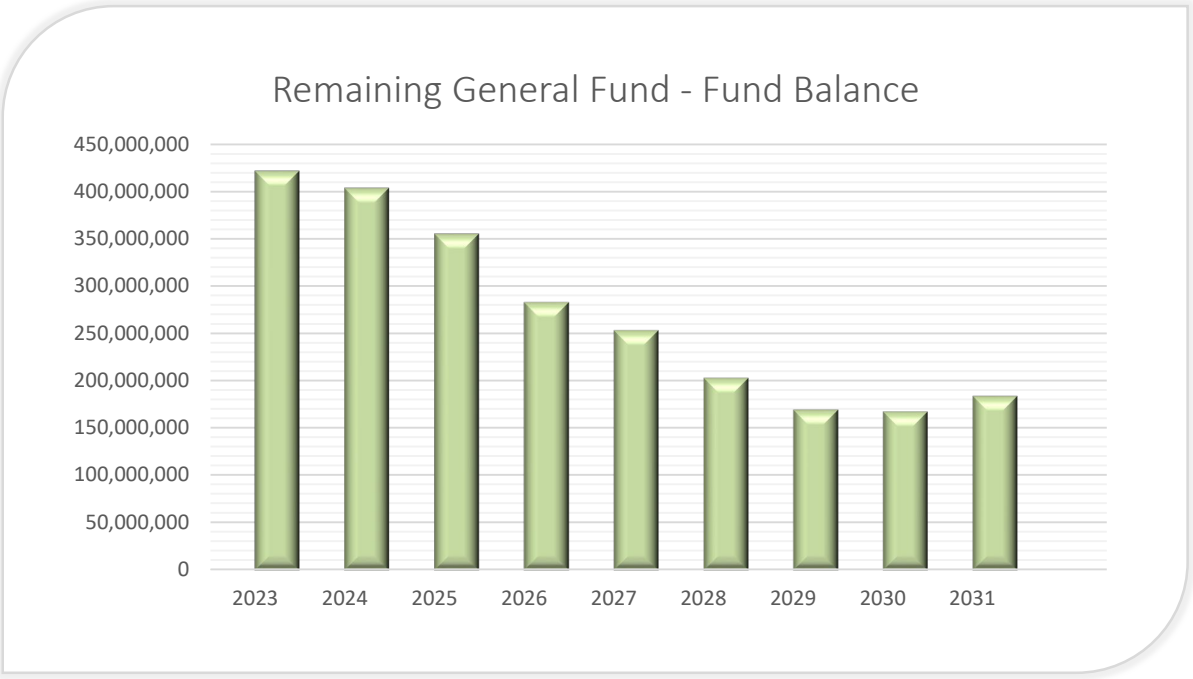
FINANCIAL TRENDS

FUND BALANCE

Fiscal Year	Beginning Fund Balance	General Fund Revenue	General Fund Expenditures	Transfers	Ending Fund Balance
2031	167,727,341	1,439,162,439	1,419,717,728	(3,095,239)	184,076,813
2030	169,613,139	1,427,393,926	1,426,109,639	(3,170,085)	167,727,341
2029	203,326,766	1,419,778,970	1,450,213,051	(3,279,546)	169,613,139
2028	253,360,009	1,403,262,595	1,450,058,393	(3,237,445)	203,326,766
2027	282,927,123	1,401,680,698	1,428,150,528	(3,097,284)	253,360,009
2026	355,140,799	1,430,529,619	1,497,622,513	(5,120,783)	282,927,123
2025	403,475,424	1,383,493,668	1,428,722,628	(3,105,665)	355,140,799
2024	421,639,772	1,311,409,334	1,328,613,310	(960,373)	403,475,424
2023	366,209,040	1,220,762,928	1,164,073,346	(1,258,849)	421,639,772

Source: Department of Financial Services

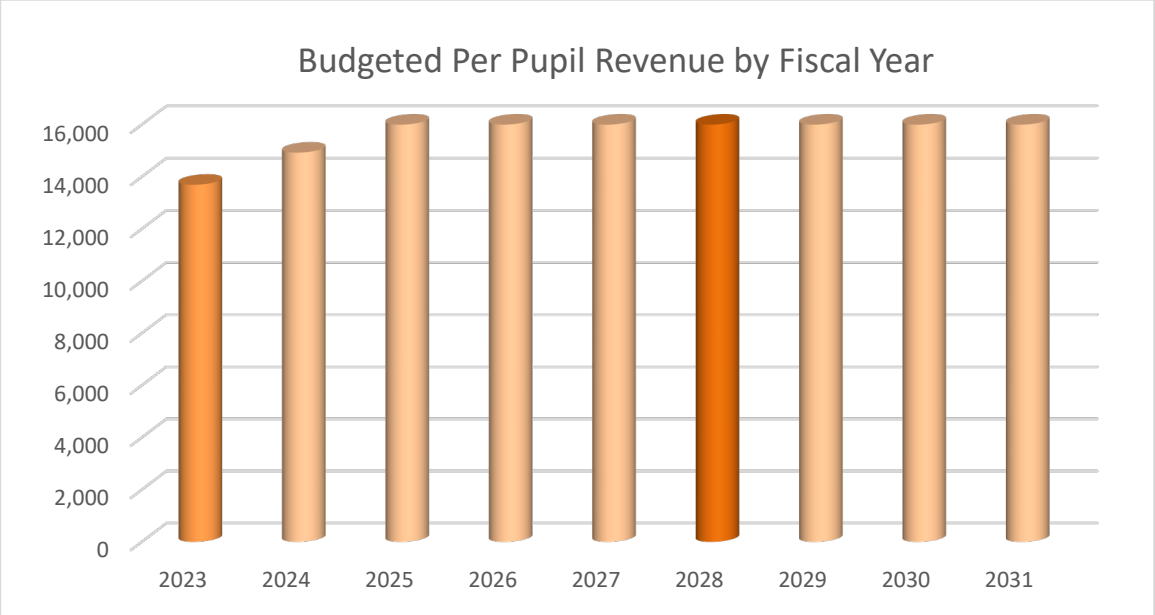
Expenditures are based on a 97% expense rate for FY 2026 and a 98% expense rate for FY 2027 - FY 2031



BUDGETED REVENUES PER PUPIL

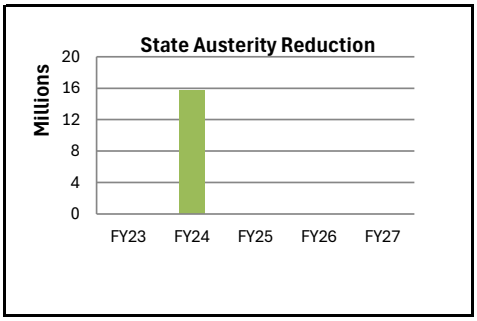
Fiscal Year	Local Revenue	State Revenue	Federal Revenue	Other Revenue Local	Total
2031	994,216,096	411,245,084	1,150,243	32,551,015	$ 1,439,162,439
2030	967,482,094	426,210,574	1,150,243	32,551,015	$ 1,427,393,926
2029	941,529,751	444,547,961	1,150,243	32,551,015	$ 1,419,778,970
2028	916,337,811	453,223,527	1,150,243	32,551,015	$ 1,403,262,595
2027	891,885,774	476,093,666	1,150,243	32,551,015	$ 1,401,680,698
2026	918,614,873	475,812,176	1,000,000	35,102,570	$ 1,430,529,619
2025	866,803,043	476,807,026	1,157,334	38,726,265	$ 1,383,493,668
2024	821,652,452	431,269,247	971,716	57,515,920	$ 1,311,409,334
2023	763,513,760	407,744,823	938,450	48,565,894	$ 1,220,762,928

Fiscal Year	Local Revenue	State Revenue	Federal Revenue	Other Revenue Local	Total
2031	12,040	4,980	14	394	$ 17,429
2030	11,673	5,142	14	393	$ 17,222
2029	11,293	5,332	14	390	$ 17,029
2028	10,913	5,398	14	388	$ 16,712
2027	10,519	5,615	14	384	$ 16,531
2026	10,751	5,569	12	411	$ 16,743
2025	10,024	5,514	13	448	$ 15,999
2024	9,351	4,908	11	655	$ 14,925
2023	8,564	4,574	11	545	$ 13,693



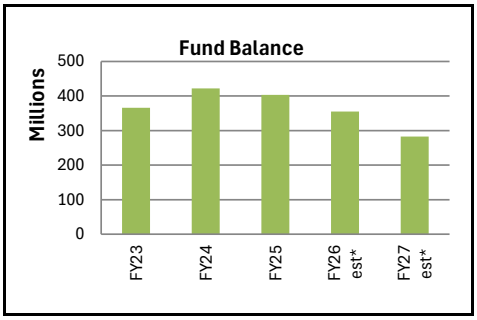
VISUAL DATA ANALYSIS

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



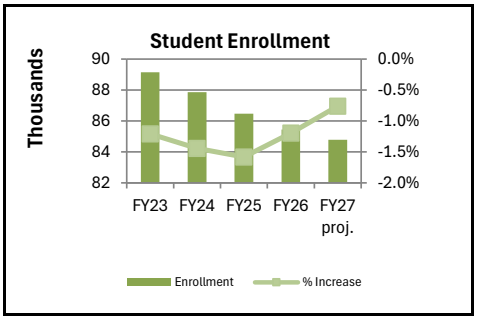
State Austerity Reduction		Explanation
FY23	$ -	Austerity is expected to remain at $0 for FY 27.
FY24	$ 15,699,551	
FY25	$ -	
FY26	$ -	
FY27	$ -	

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



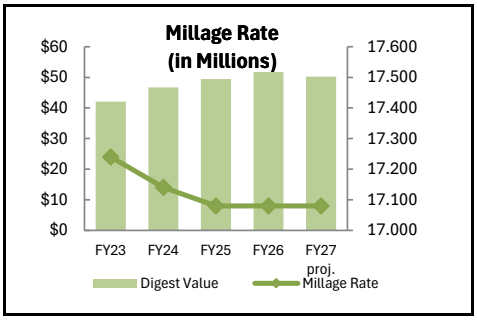
Fiscal Year	Fund Balance	Explanation
FY23	$ 366,209,040	* Estimated fund balances are based on an expenditure rate of 97% for FY26 and 100% for FY 27.
FY24	$ 421,639,772	
FY25	$ 403,475,423	
FY26 est*	$ 355,140,799	
FY27 est*	$ 282,927,123	

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



Fiscal Year	Enrollment	% Increase	Explanation
FY23	89,151	-1.2%	FY27 forecasted enrollment decreased by 650 students as compared to FY26 SEAT day. SEAT serves as the basis for leveling school budget allocations based on actual enrollment.
FY24	87,865	-1.4%	
FY25	86,475	-1.6%	
FY26	85,442	-1.2%	
FY27 proj.	84,792	-0.8%	

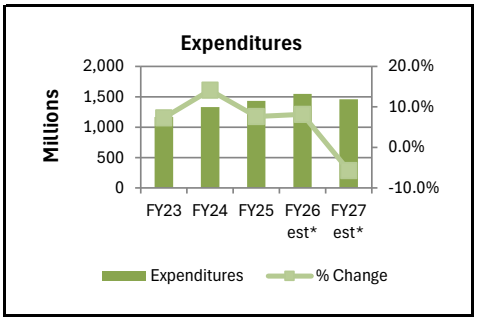
Millage Rate - The tax rate used to calculate ad valorem taxes. One mil equals $1 for every $1000 of taxable property value



Fiscal Year	Millage Rate	Digest Value	Explanation
FY23	17.240	$42.1	The estimated value of one mill for FY27 is $50.2 million, representing a decrease of 2.87% from FY26. These estimates are based on the Net Digest.
FY24	17.140	$46.7	
FY25	17.080	$49.4	
FY26	17.080	$51.7	
FY27 proj.	17.080	$50.2	

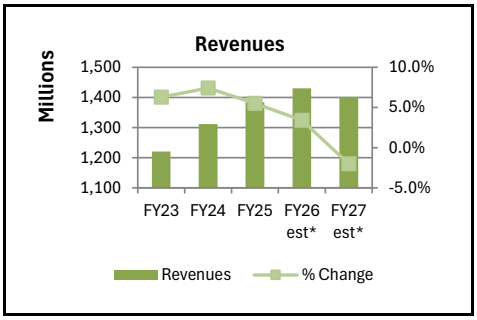
VISUAL DATA ANALYSIS

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



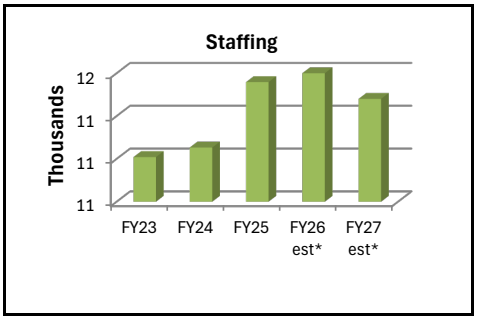
Fiscal Year	Expenditures	% Change	Explanation
FY23	$ 1,165,381,761	7.29%	The District has experienced rising expenditures driven by increases in Teachers Retirement System (TRS) contributions and health insurance costs. However, in FY27, despite higher TRS and health insurance rates, total expenditures are projected to decline due to the implementation of the GLIDE Strategy and the realignment of the School Allotment
FY24	$ 1,329,989,549	14.12%	
FY25	$ 1,431,828,293	7.66%	
FY26 est*	$ 1,549,061,518	8.19%	
FY27 est*	$ 1,460,393,741	-5.72%	

Revenues - Accounts for appropriations available for the school district



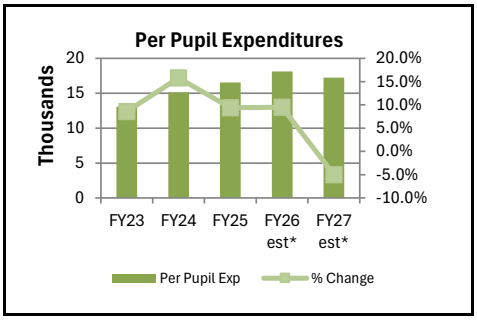
Fiscal Year	Revenues	% Change	Explanation
FY23	$ 1,220,762,928	6.28%	
FY24	$ 1,311,409,334	7.43%	
FY25	$ 1,383,493,668	5.50%	
FY26 est*	$ 1,430,529,619	3.40%	
FY27 est*	$ 1,401,680,698	-2.02%	

Staffing -Total General Fund positions allocated for schools and departments



Fiscal Year	Staffing	% Change	Explanation
FY23	11,304	-0.69%	In FY27, staffing levels are projected to decline by 70 positions, or 0.61%. This reduction is primarily driven by decreased enrollment, the district's implementation of the GLIDE Strategy, and the realignment of the School Allotment Guidelines.
FY24	11,327	0.20%	
FY25	11,479	1.35%	
FY26 est*	11,512	0.28%	
FY27 est*	11,440	-0.62%	

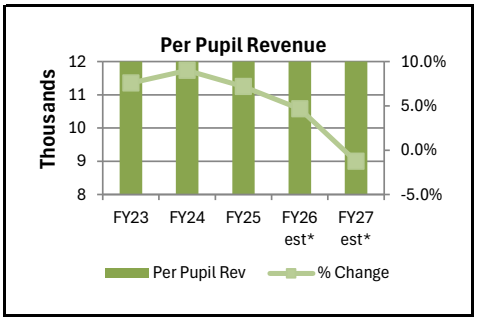
Per Pupil Expenditure - Total General Fund expenditures divided by total enrollment



Fiscal Year	Per Pupil Exp	% Change	Explanation
FY23	$13,072	8.60%	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.
FY24	$15,137	15.80%	
FY25	$16,558	9.39%	
FY26 est*	$18,130	9.50%	
FY27 est*	$17,223	-5.00%	

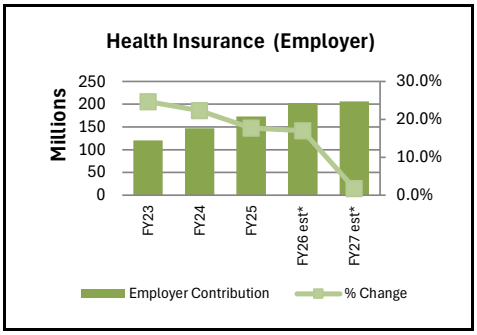
VISUAL DATA ANALYSIS

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



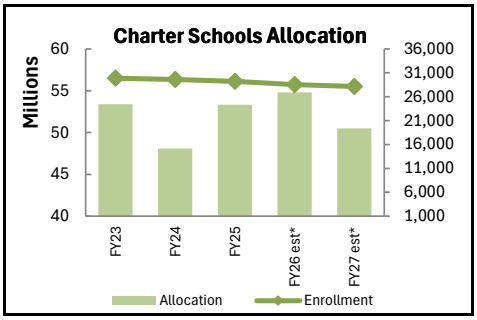
Fiscal Year	Per Pupil Rev	% Change	Explanation
FY23	$13,693	7.58%	The decrease in per pupil revenue and expenditures reflects declining enrollment levels and the corresponding reduction in available revenue.
FY24	$14,925	9.00%	
FY25	$15,999	7.19%	
FY26 est*	$16,743	4.65%	
FY27 est*	$16,531	-1.27%	

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



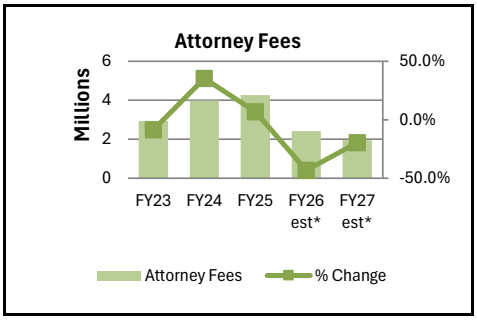
Fiscal Year	Employer Contribution	% Change	Explanation
FY23	$120,378,444	24.68%	This amount is determined by the number of employees who elect to participate in the State Health Benefit Plan and varies based on the plan selected and its associated premium. Health insurance rates increased from $1,885 to $1,935 per member per month, resulting in an overall increase of $3.6 million, or 1.81%, for FY27.
FY24	$147,216,688	22.29%	
FY25	$173,323,218	17.73%	
FY26 est*	$202,752,483	16.98%	
FY27 est*	$206,374,811	1.79%	

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



Fiscal Year	Enrollment	Allocation	Explanation
FY23	29,873	$53,373,049	Enrollment for the Charter School Allocation has been decreasing over the past several years, and the resulting reduction in the allocation is due to declining enrollment, the district's implementation of the GLIDE Strategy to reduce costs, and the realignment of the School Allotment Guidelines.
FY24	29,593	$48,079,804	
FY25	29,196	$53,322,485	
FY26 est*	28,527	$54,805,054	
FY27 est*	28,143	$50,487,871	

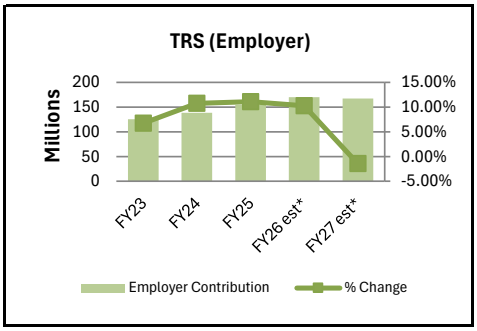
Attorney Fees - Total attorney fees paid by the district (General Fund)



Fiscal Year	Attorney Fees	% Change	Explanation
FY23	$2,943,992	-8.53%	The district is implementing strategies to reduce attorney fees and limit legal costs.
FY24	$3,985,259	35.37%	
FY25	$4,262,303	6.95%	
FY26 est*	$2,420,500	-43.21%	
FY27 est*	$1,945,500	-19.62%	

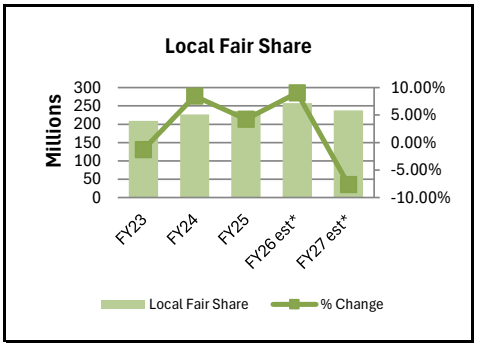
VISUAL DATA ANALYSIS

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



Fiscal Year	Employer Contribution	% Change	Explanation
FY23	$125,276,324	6.75%	The District's contribution to TRS has fluctuated in the last five years. In FY27, rates are expected to increase to 22.32%. TRS is forecasted to fluctuate over the next five years.
FY24	$138,747,389	10.75%	
FY25	$154,143,741	11.10%	
FY26 est*	$169,925,370	10.24%	
FY27 est*	$167,453,478	-1.45%	

Local Fair Share



Fiscal Year	Local Fair Share	% Change	Explanation
FY23	$209,120,993	-1.28%	Local Fair Share (LFS) represents the portion of funding each school district is required to contribute annually to participate in the state's primary education funding program, Quality Basic Education (QBE). Each year, the Georgia Department of Education calculates and deducts the Local Fair Share from the district's QBE allotment. In FY27, the Local Fair Share is projected to decrease by 7.65%
FY24	$226,735,389	8.42%	
FY25	$236,357,369	4.24%	
FY26 est*	$257,705,567	9.03%	
FY27 est*	$237,989,166	-7.65%	

KEY FACTORS THAT AFFECTED THE CURRENT YEAR BUDGET DEVELOPMENT

REVENUE

- STUDENT ENROLLMENT
  - The projection for the fiscal year 2026-2027 of 84,792 students is a decrease of 1,239 students over the SEAT Day enrollment and a decrease of 650 students from the forecasted FY26 enrollment of 86,031.

- STATE REVENUE (GOVERNOR'S PROPOSED BUDGET)
  - FCS state revenue budget decreased by $2.2 million or 0.47%.
  - The Local Fair Share allocation decreased by $17.3 million, bringing the total to $240.3 million. This decrease 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, 2026, the employer benefit rate will rise from $1,885 to $1935 per member per month for non-certified employees, and from $1,885 to $1935 for certified employees.

- TEACHERS RETIREMENT SYSTEM (TRS)
  - TRS will increase to 22.32% from 21.91%.

- GENERAL FUND CONTRIBUTION TO THE PRE-KINDERGARTEN PROGRAM
  - The General Fund contribution to the prekindergarten program is $3.1 million, reflecting a $1.6 million decrease over the current fiscal year.

KEY FACTORS THAT AFFECTED THE CURRENT YEAR BUDGET DEVELOPMENT

NOTABLE EXPENDITURES RECOMMENDATIONS

- SCHOOL CLOSURES
  - Fulton County has closed one school due to low enrollment—Independence High School in Roswell, GA.

- SALARY ENHANCEMENTS
  - To remain competitive with surrounding districts, the annual budget has been structured to include a midyear step for all eligible employees. This increase is designed to reward staff based on their years of service or professional development milestones and for their ongoing contributions to the educational environment.

- SCHOOL ALLOTMENT GUIDELINES RECOMMENDATIONS:

Program	Current Formula	Revised Formula
Title I Comparability		Updated language, see page 366
Consolidation of Funds		Updated language, see page 366
K- 5 LEAP		Updated language, see page 366
Carry-over Funds	Carryover up to 7.5%	Carryover up to 5.0%
Class Size Funding		Updated language, see page 366
Middle Schools Allocation		Updated language, see page 367
Connections (MS)		Removed base allocation language for teacher
Teacher 9-12 (HS)		TAG Tch FTE beyond 3.0, Gen. Ed. FTE will reduce by .40
Assistant Principal (ES)	1 – 749 students = 1.00	1 - 350 students = 0.00
	750 – 1499 students = 2.00	351 - 800 students = 1.00
	1500+ students = 3.00	801+ = 2.00
Assistant Principal (MS)	1 – 499 students = 1.00	1 – 350 students = 1.00
	500 – 599 students = 2.00	351 – 800 students = 2.00
	600+ students = 3.00	801+ students = 3.00
Assistant Principal (HS)	1 – 550 students = 1.00	1 – 800 students = 2.00
	551 – 1100 students = 2.00	801 – 1499 students = 3.00
	1101 – 1619 students = 3.00	1500+ students = 4.00
	1620 – 2499 students = 4.00	
	2500 – 2999 students = 5.00	
	3000+ = students 6.00	

Program	Current Formula		Revised Formula	
Counselor (ES)	Base = 1.00		1 – 999 students = 1.00	
	750 – 999 students = 1.50		1000+ students = 2.00	
	1000 – 1249 students = 2.00			
	1250+ students = 2.50			
Counselor Clerk (HS)	1 per school		Removed allocation	
AVID (MS/HS)	Maximum of 1.00 allocation		<100 students = .50 AVID Tch >100 students = 1.00 AVID Tch	
CTAE Teachers (HS)	One teacher per Tech Lab. Allocation beyond one teacher per lab is based on student enrollment. Class size: 33		[(October CTAE FTE ÷ 33) rounded to .20] + 1.00, if Work Based Learning (WBL) enrollment ≥ 75 District: up to 5.00 held allocations	
ESOL Teachers & Assistants (All)	Allocations based on needs assessments to serve K-12 qualifying Limited English Proficient students.		Allocations based on the sum of LEP Y + LEP M count, % of System ELs, and impacts of: • EL Waived • Pending • Scheduled Segments • Center School Status	
JROTC Instructor (HS)	151 – 250 students	1.00 Officer/2.00 NCOs	150 – 250 students	1.00 Officer/2.00 NCOs
	250 – 350 students	1.00 Officer/2.00 NCOs	251 -350 students	1.00 Officer/3.00 NCOs
			351 – 450 students	1.00 Officer and 4.00 NCOs
Reading and Advanced Reading/World Lang. MS)	Transition from World Language (MS)		Added Reading allocation formula. See page373	
TAG (MS/HS)	K-5	Minimum of 1.00 TAG Teacher per school (excluding FAVE)	Minimum of 1.00 TAG Tch per school	
	6-8	Minimum of 2.00 TAG Teachers per school	Minimum of 1.00 TAG Tch per school ((Spring FTE = (2 x Fall FTE))/3)/23 Round to the nearest .20	
	9-12	Minimum of 1.00 TAG Teacher per school	Minimum of 1.00 TAG Tch per school Step 1: ((Spring FTE = (2 x Fall FTE))/3)/23 Round to the nearest .20	

Program	Current Formula		Revised Formula
World Language (MS)	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.		Transition to Reading and Advanced Reading/World Language Allocation (see page 373)
Career, Technical & Agricultural Education Program Funds (MS)	Business	$1,000	Removed allocation
	Career and Technical Student Org.	$2,500	Removed allocation
	Computer Science	$1,000	Removed allocation
	Marketing	$1,000	Removed allocation
Career, Technical & Agricultural Education Program Funds (HS)	Program revamped		Program revamped (see page 374)
ESOL Funds (ES)	Distribution determined by the CAO and available funds.		Added formula to SAG (see page 375)
Flex Position Funds	Avg. Counselor Salary (ES)		Avg. Teacher Salary (ES)
	Avg. Grad Coach (HS)		.50 Avg. Grad Coach Salary (HS)
Per Pupil Allocation	$130		$120
Fulton Virtual Program	**Enrollment between 201-499** Charge = [1/320(avg. teacher salary – average paraprofessional)] *Enrollment **Enrollment beyond 499** Charge = [2(1/320(avg. teacher salary – average paraprofessional))] * Enrollment		**Enrollment beyond 201 students:** Charge = [1/320(avg. teacher salary - average paraprofessional)] *Enrollment
College and Career Campus	CTAE Teacher - 9.00		CTAE Teacher - 6.00
In School Academy	Core Class Teachers (Math, Science, Social Studies, Language Arts, etc.)		Core Class Teachers (Math and ELA)
	Non-personnel: $20,000		Non-personnel: $15,000

Program	Current Formula	Revised Formula
Magnet Programs (HS)		Updated language for a second magnet program and added language for magnet programs scheduled for phase-out (See page 378)
Middle College Program (NSHS) – Staffing	-	<100 students = 0.50 Teacher ≥100 students = 1.00 Teacher
	-	$75 per-pupil allocation for enrolled students
LEAP Program – Non-personnel allocation	$61,250	$15,000
Open Campus (Independence HS)		School closed
Virtual School	Grade 3 = 30 (Class Size) Instructional Coach (Math) = 1.00 Instructional Coach (ELA) = 1.00	See page 383 for more information
Magnet Per Pupil Allocation – STEM/STEAM/Middle College Campus	$130	$75
Per Pupil Allocation - STEAM/STEM & Middle College Campuses	$130	$120

KEY FACTORS THAT AFFECTED THE CURRENT YEAR BUDGET DEVELOPMENT

NOTABLE EXPENDITURES RECOMMENDATIONS

- **BUDGET ASSUMPTIONS, INITIATIVE, AND CONSTRAINTS:**
  - Compensation recommendation (Mid-year step for eligible employees) — $7.8 M
  - Health Increase — $9.7 M
  - TRS Increase — $2.6 M
  - Pre-Kindergarten (GF contribution) — $3.1 M

- **FUNDS TO BE COMMITTED IN FUND BALANCE:**
  - Risk Management — $5.0 M
  - Textbooks — $1.5 M
  - Reserves (*Working Capital, Catastrophic Event, Revenue Stabilization*) * — $219 M

    Committed per Board Policy DCL

- **OTHER SUSTAINING REVENUE SOURCES:**
  - Investment Income — $19.7M
  - Federal Indirect Cost Reimbursement — $2.0 M
  - Rental of Property — $1.8 M
  - Tuition from Individuals — $1.1 M

- **NOTABLE HIGHLIGHTS:**
  - Computer Equipment Reduction — $340 K
  - Facility Rentals — $694 K
  - Overtime — $20 K
  - Contribution to Local Pension — $4.5 M

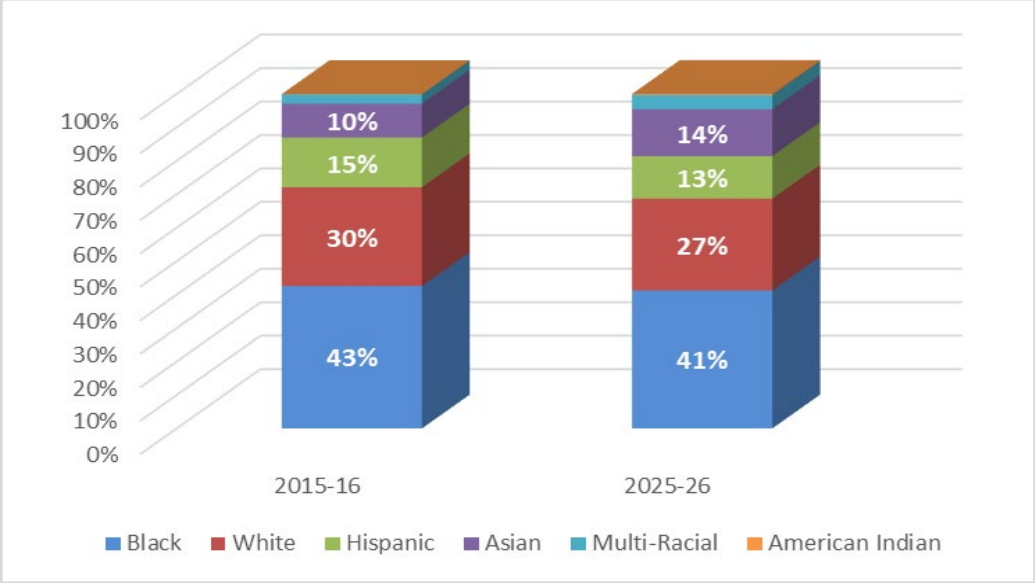
    (based on active employees unfunded liability)

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, 18 high schools (including two STEM-focused schools, and one middle college campus), one virtual school, and 8 charter /alternative schools. The district also has one Career and Technical Center. These campuses house approximately 84,792 students.

Since the 2015-2016 school year, Fulton County's total population has grown by approximately 10%. However, enrollment in Fulton County Schools has declined by 8.86%, representing a loss of 10,985 students. The district's student population and demographics have shifted significantly. The percentage of white students has decreased from 30% to 27%, while the Hispanic student population decreased from 15% to 13%. In contrast, the Asian student population has grown from 10% in 2015-2016 to 14% in 2025-2026. 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.

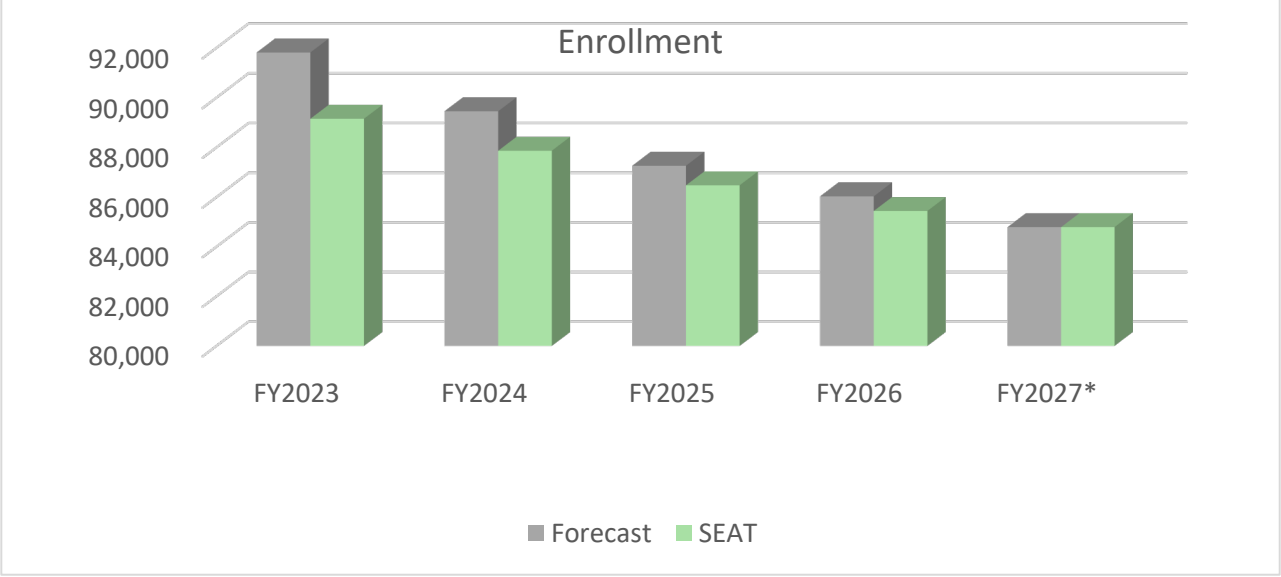
STUDENT ENROLLMENT

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.

This chart illustrates trend analysis from FY2024 through FY2027, highlighting the alignment between forecasted and actual enrollment.

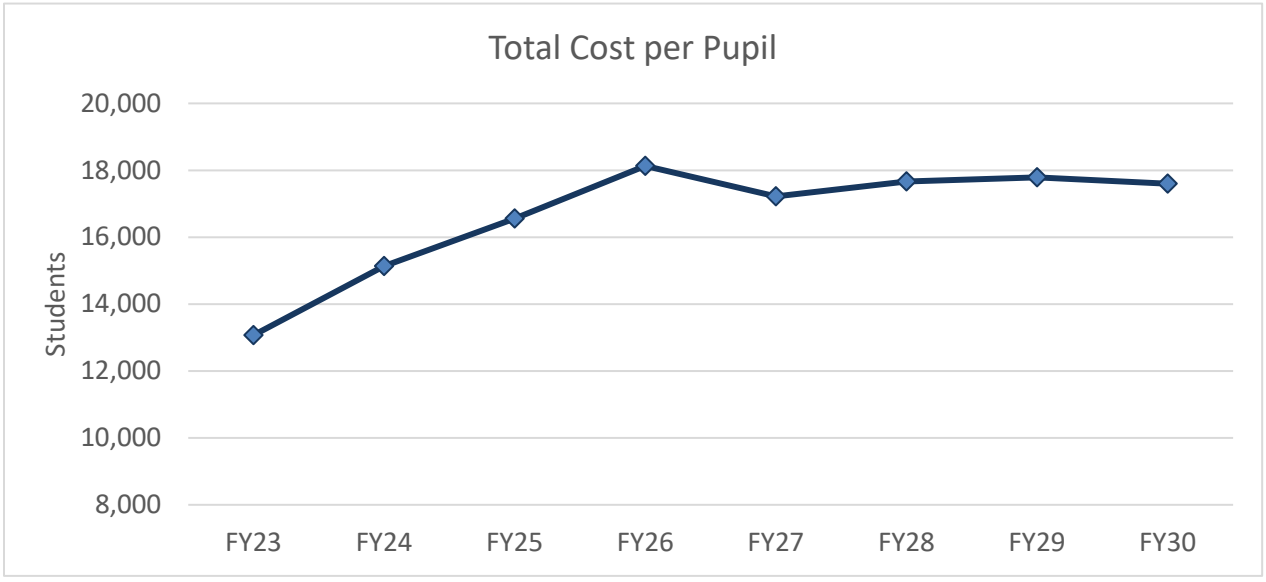
Fiscal Year	Forecast	SEAT	Increase (Decrease)	% Change
FY2023	91,814	89,151	(2,663)	-2.90%
FY2024	89,450	87,865	(1,585)	-1.77%
FY2025	87,262	86,475	(787)	-0.90%
FY2026	86,031	85,442	(589)	-0.68%
FY2027*	84,792	84,792	-	0.00%

** FY2027 SEAT enrollment represent the FY2027 forecast enrollment numbers.*



PER PUPIL EXPENDITURES

Fiscal Year	Enrollment	Expenditures	Per Pupil Expenditures
FY2023	89,151	1,165,332,195	13,071
FY2024	87,865	1,329,573,683	15,132
FY2025	86,475	1,431,828,293	16,558
FY2026	85,442	1,549,061,518	18,130
FY2027	84,792	1,460,344,804	17,223
FY2028	83,967	1,482,904,945	17,661
FY2029	83,372	1,483,062,760	17,788
FY2030	82,882	1,458,467,441	17,597



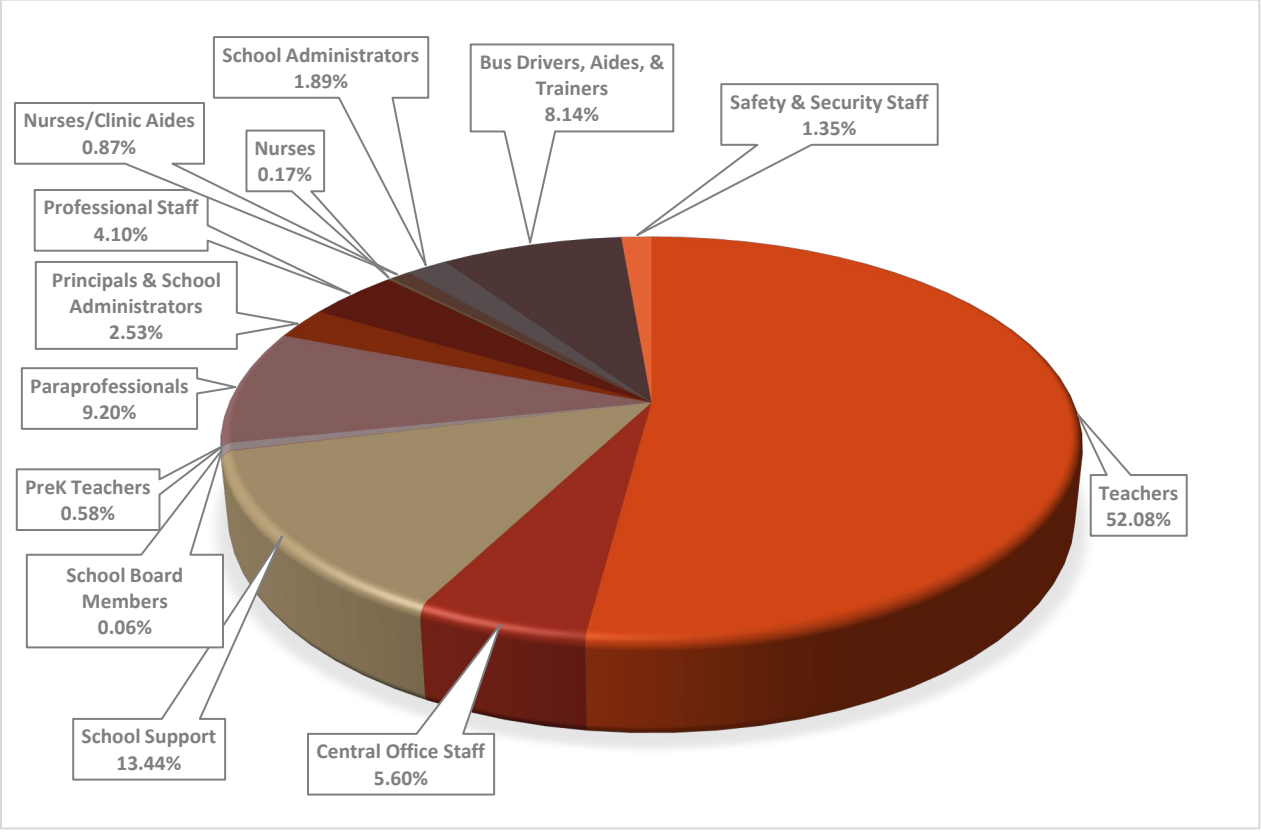
ALLOCATION OF PERSONNEL

As part of the annual budget process, school allocations are determined based on enrollment and the Board approved School Allotment Guidelines. Department allocations are developed using a modified zero based budgeting approach. Any proposed position changes are reviewed by the Cabinet and submitted for Board approval as required. The information to the right summarizes General Fund personnel resource changes by position included in the FY 2026–27 budget compared to FY 2025–26. Overall, the total number of full time equivalent positions decreased by 71.44.

CLASSIFICATION	FY 2025-26 Projected	FY 2026-27 Proposed	Difference
Teachers	5,933.99	5,957.85	23.86
Central Office Staff	655.53	640.53	(15.00)
School Support	1,546.46	1,537.96	(8.50)
School Board Members	7.00	7.00	-
PreK Teachers	61.00	66.00	5.00
Paraprofessionals	1,067.40	1,052.10	(15.30)
Principals & School Administrators	298.00	289.00	(9.00)
Professional Staff	502.70	468.70	(34.00)
Nurses	20.00	20.00	-
Nurses/Clinic Aides	101.00	100.00	(1.00)
School Administrators	222.50	216.00	(6.50)
Bus Drivers, Aides, & Trainers	936.00	931.00	(5.00)
Safety & Security Staff	160.00	154.00	(6.00)
Total	**11,511.58**	**11,440.14**	**(71.44)**

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 POSITONS FOR FY 2026-27



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 FY2027, 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.

Fiscal Year	*Tax Year*	*Tax Rate Per $1000 Valuation*	*Property Values (In Millions) Total Market Value*	*Property Values (In Millions) Total Taxable Value*	*Taxes Levied (In Millions)*	*% Of Billed Taxes Collected Within Fiscal Year*	*Actual Collection of Taxes Levied Within the Fiscal Year (in Millions)*
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*	*167,136.98*	*66,584.79*	*884.43*	*96%*	*855.55*
2027	*2026*	*17.080*	*171,993.95*	*68,797.58*	*859.01*	*96%*	*830.31*
2028	*2027*	*17.080*	*176,995.80*	*70,798.32*	*884.30*	*96%*	*854.76*
2029	*2028*	*17.080*	*182,146.49*	*72,858.60*	*910.36*	*96.%*	*879.95*
2030	*2029*	*17.080*	*187,450.16*	*74,980.06*	*937.20*	*96.%*	*905.91*

Property Taxable Values

Fulton County's total taxable digest has ranged from $29 to $67 billion over the past ten years with the value projected to be around $68.8 billion in FY27, which will be an increase from FY26. This will continue the trend of positive gains, which began in FY15.

Tax Year 2024			
Principal Taxpayer	**Taxable Asses Value[1]**	**Rank**	**Percentage of Total Taxable Assessed Value**
Development Authority of Fulton County	$ 3,178,025	1	2.73%
Georgia Power	816,410	2	0.70%
Atlanta Development Authority	556,694	3	0.48%
Google Inc.	309,631	4	0.27%
Norfolk Southern Railway Company	283,387	5	0.24%
AT&T	246,718	6	0.21%
Coca Cola Company	236,127	7	0.20%
Post Apartment Homes	197,618	8	0.17%
Delta Airlines	169,960	9	0.15%
Twitter Inc.	145,645	10	0.13%
Total Principal Taxpayers	**$ 6,140,215**		
All Other Taxpayers	110,358,552		94.73%
Total	**$ 116,498,767**		**100.00%**
Notes			
[1] The taxable assessed value excludes the City of Atlanta, which has its own school district.			
[2] The tax year is one year prior to the fiscal year			

Tax Millage Rate

The millage rate of the school system for FY2026-2027 is 17.080, of which, all are used for the maintenance and operations of the school district.

The current projections for FY27 are based on a 17.080 millage rate.

Tax Levy

A millage rate of 17.080 will levy $859.01 million in taxes for FY27.

Tax Collections

The Tax Office is expected to collect 94% of the tax billed. However, billing is expected to be 96% of what is levied in FY27 for a total of $830.31 million.

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 FY27 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 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.

Fulton County Schools

Where Students Come First

Organizational Section FY2027



Allen X. 5th Grade –Northwood ES

ABOUT OUR SCHOOL DIVISION

FISCAL DEPENDENCE

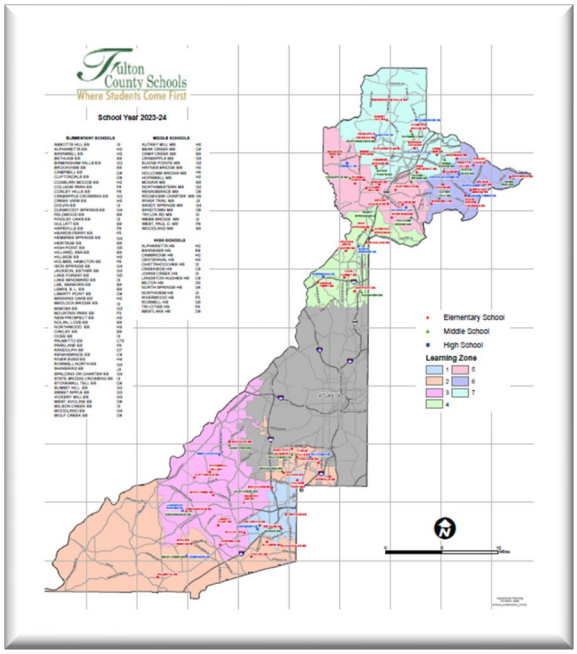
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LEVEL OF EDUCATION

The School Division provides a broad spectrum of general, special, gifted, career and technical, and virtual education opportunities for approximately 84,792 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) Personal Income [2]	Per Capita Personal Income		Median Age [4]	Unemployment Rate [8]		
			County [3]	County as a % of U.S. [3]		County [5]	State of Georgia [6]	United States [7]
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%
2025	1,089,919	$114,526,256	105.078	138%	36.2	3.5%	3.4%	4.3%

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 FY2025

STUDENTS AND CAMPUSES

The School Division provides a broad spectrum of general, special, gifted, career and technical, and virtual education opportunities for approximately 84,792 students (including pre-kindergarten through grade 12) between ages of 3 and 21 at 56 elementary schools, 19 middle schools, 18 high schools (including two STEM-focused high schools, and one Middle College Campus), one full-time virtual school, and 8 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 museum.

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

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

New S. L. Lewis Elementary School
6201 Connell Road
College Park, GA 30349

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

Creekside 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

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

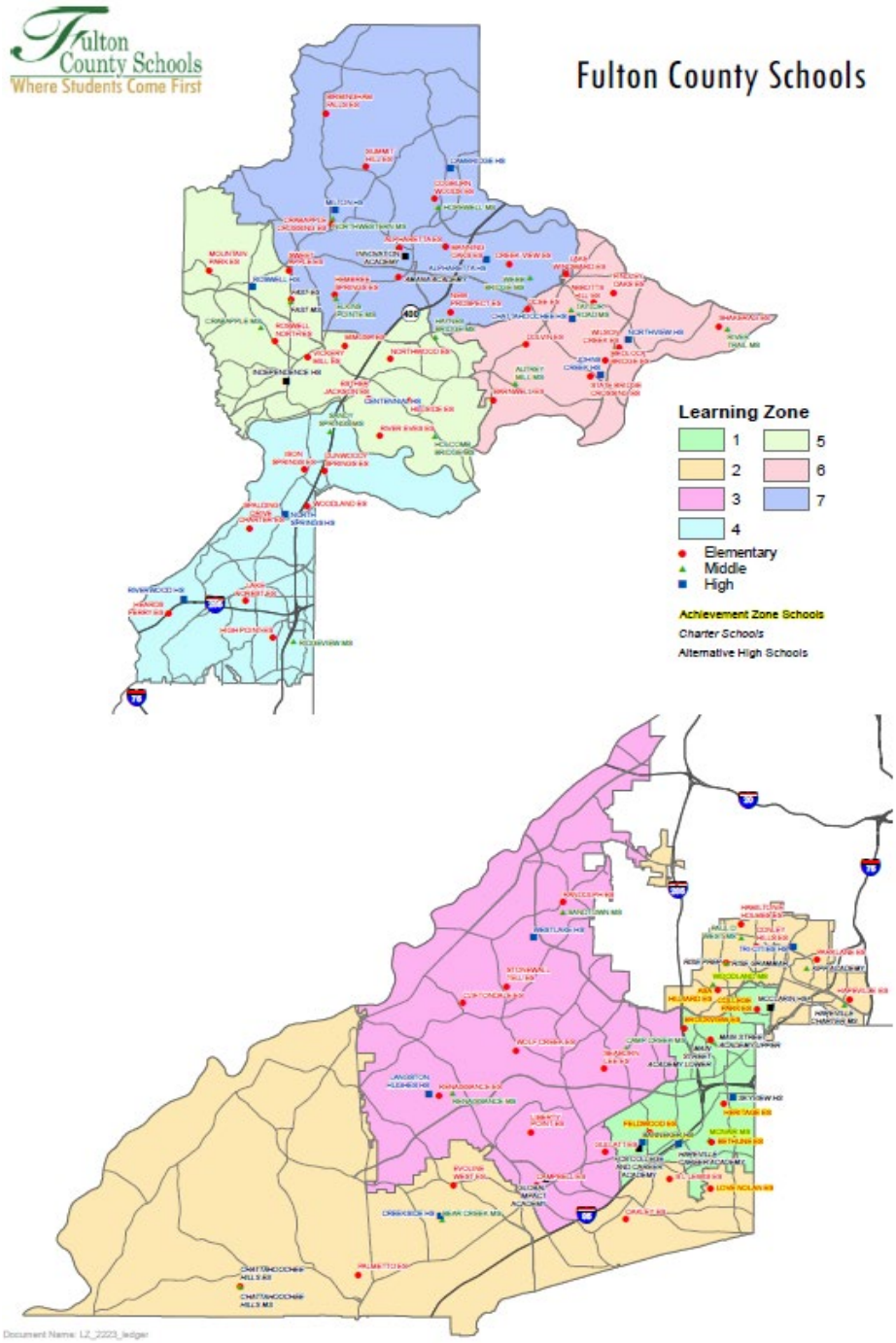
South Learning Center
4025 Flat Shoals
Union City, GA 30291

Teaching Museum
130 W. Spalding Drive
Atlanta, GA 30328

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
Where Students Come First
Fulton County Schools
Learning Zone
1
2
3
4
5
6
7
Elementary
Middle
High
Achievement Zone Schools
Charter Schools
Alternative High Schools

FULTON COUNTY, GEORGIA REFERENCE MAP



GOVERNANCE STRUCTURE

A seven-member Board of Education is charged by state law to approve and appropriate funds for the school division's budget, which may be approved by the level of disaggregation of the budgets based on the LUA Chart of Accounts. The Fulton County Board of Education approves the school division's budget by fund and functional level. The categories include Instruction, Pupil Services, Improvement of Instructional Services, Instructional Staff Training, Educational Media Services, Federal Grant Administration, General Administration, School Administration, Support Services – Business, Maintenance and Operation of Plant Services, 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, Strategy & 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:

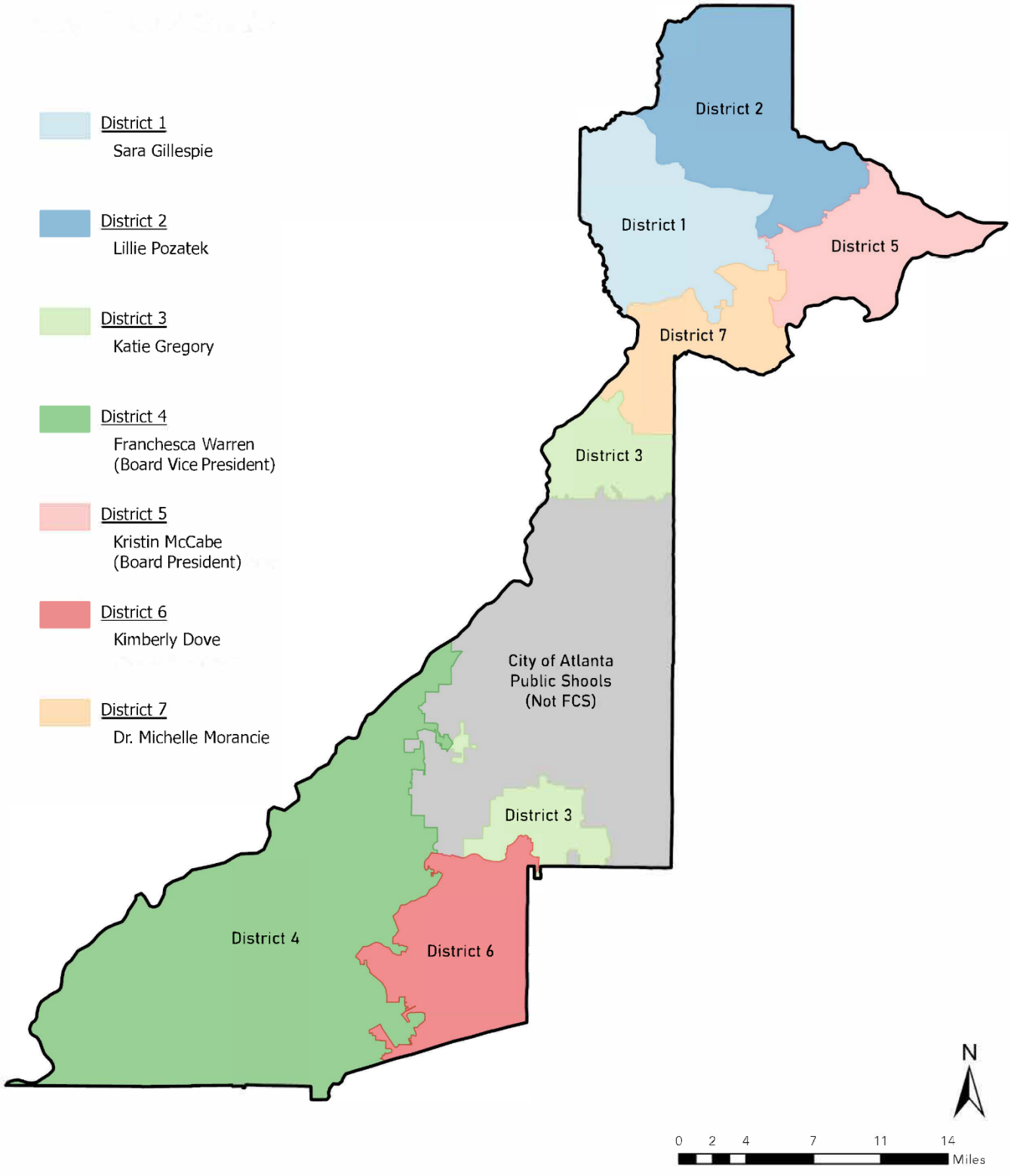
Sara Gillespie ..... District 1
Lillie Pozatek ..... District 2
Katie Gregory ..... District 3
Franchesca Warren, Vice President ..... District 4
Kristin McCabe, President ..... District 5
Kimberly Dove ..... District 6
Dr. Michelle Morancie ..... District 7

 **Sara Gillespie** District 1	**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 ***Board Member since 2024*** ***Term expires December 31, 2028***
 **Lillie Pozatek** District 2	**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 ***Board Member since 2023*** ***Term expires December 31, 2026***
 **Katie Gregory** District 3	**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 | Briar Hills | Hamilton E. Holmes | Hapeville | Heards Ferry | High Point | Lake Forest ***Board Member since 2023*** ***Term expires December 31, 2028***
 **Franchesca Warren** **Vice President** District 4	**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 ***Board Member since 2021*** ***Term expires December 31, 2028***

 **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 Windward | 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***

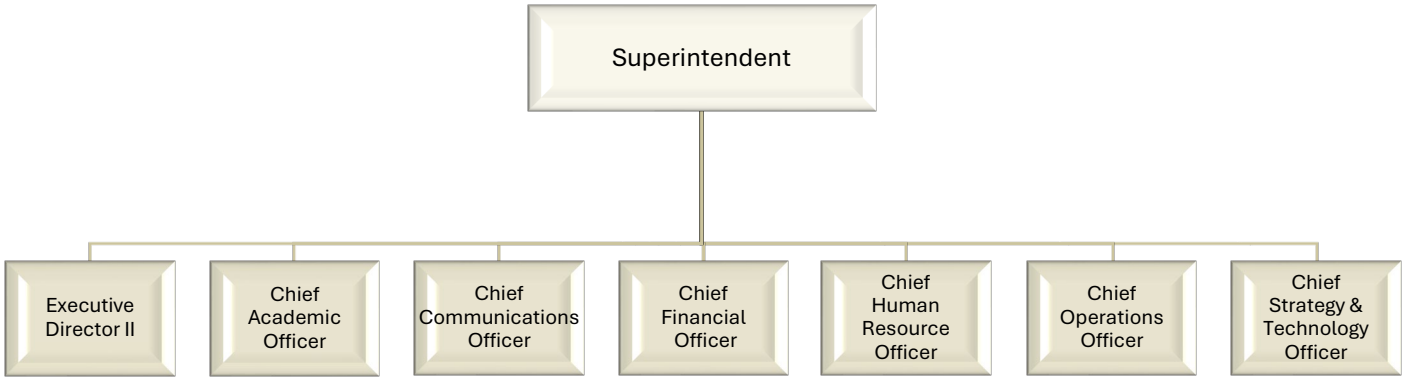
Board of Education

Fulton County Schools

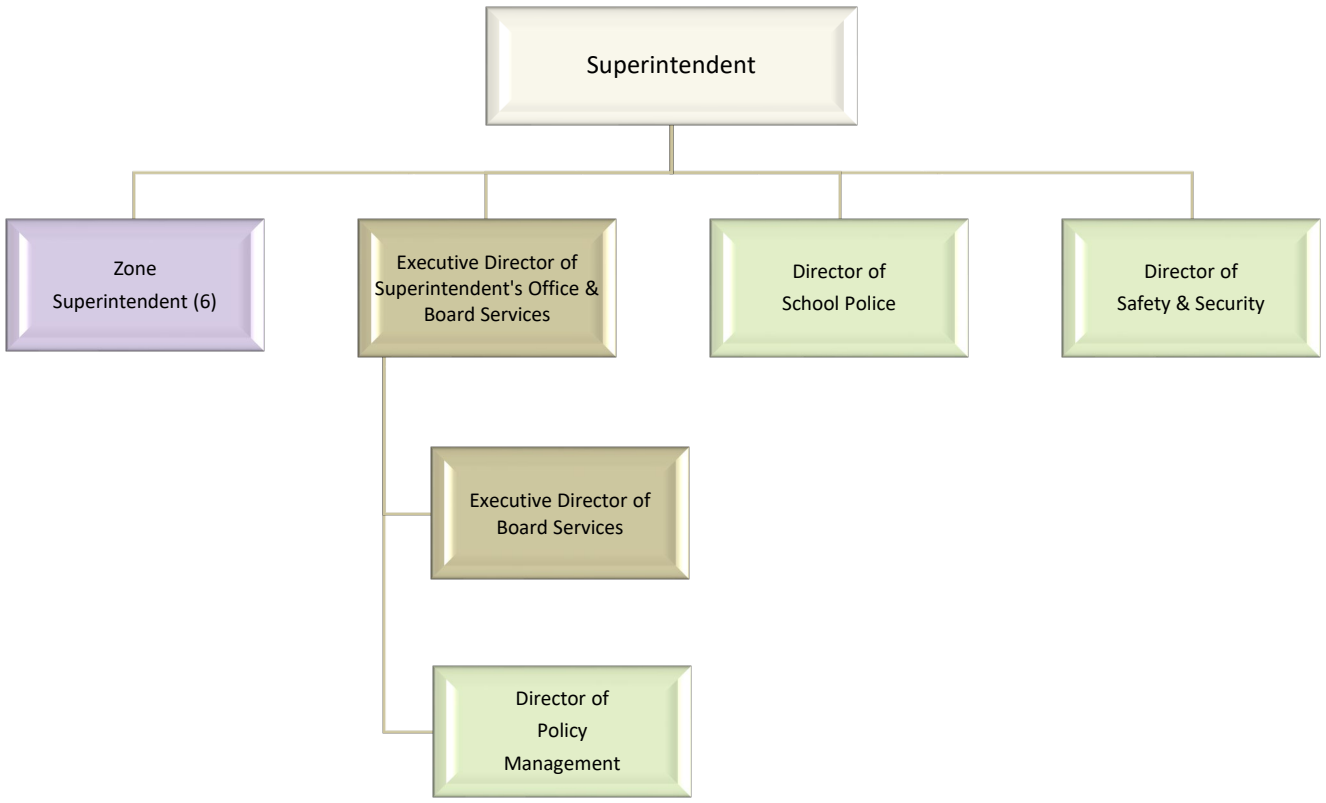


ORGANIZATIONAL CHART

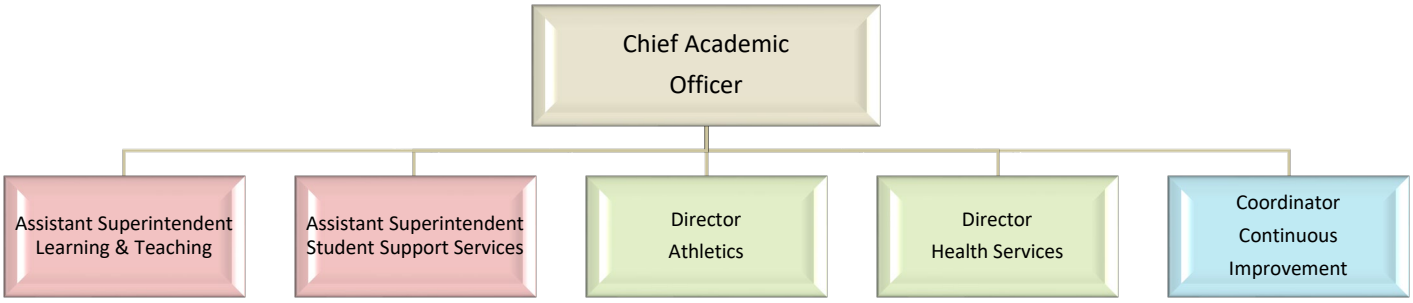
CABINET



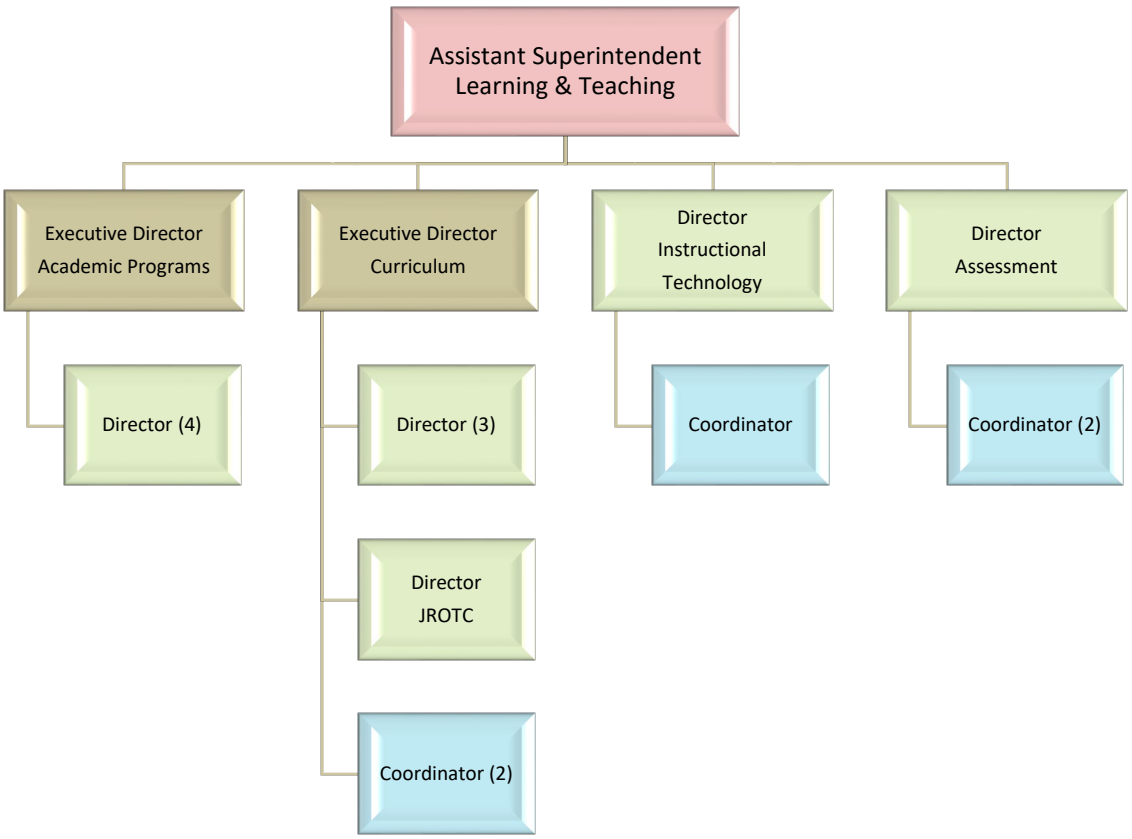
GENERAL SERVICES ADMINISTRATION



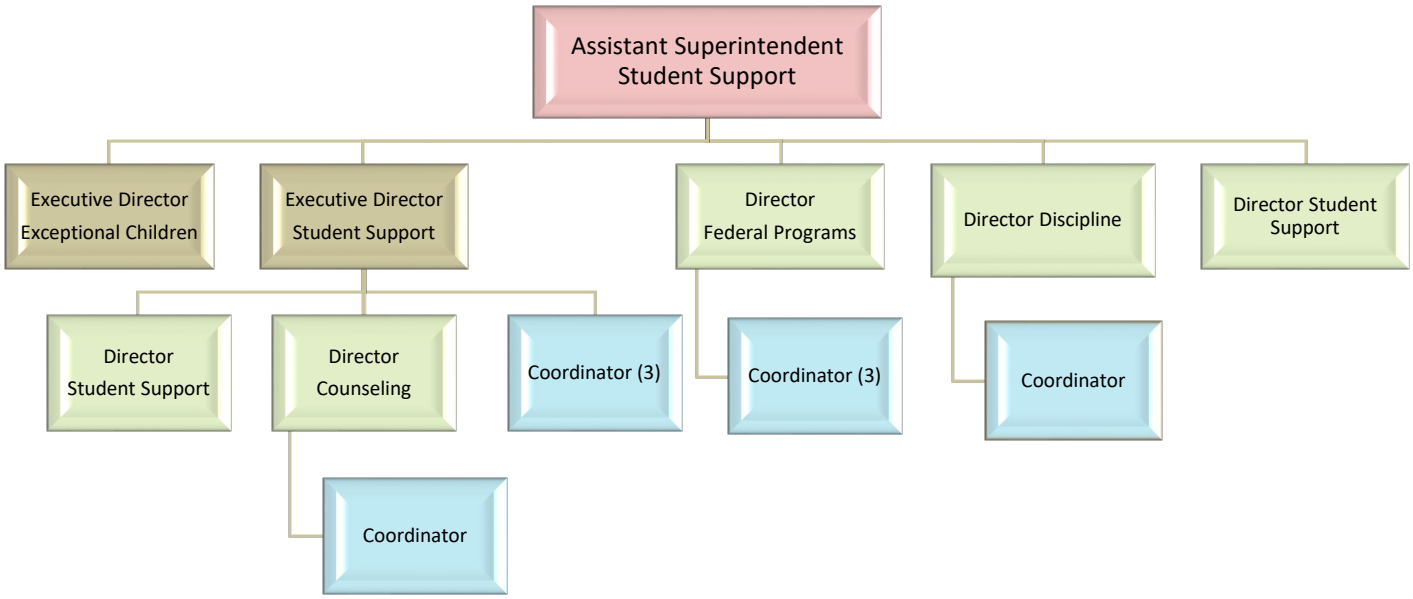
ACADEMICS



ACADEMICS (LEARNING & TEACHING)



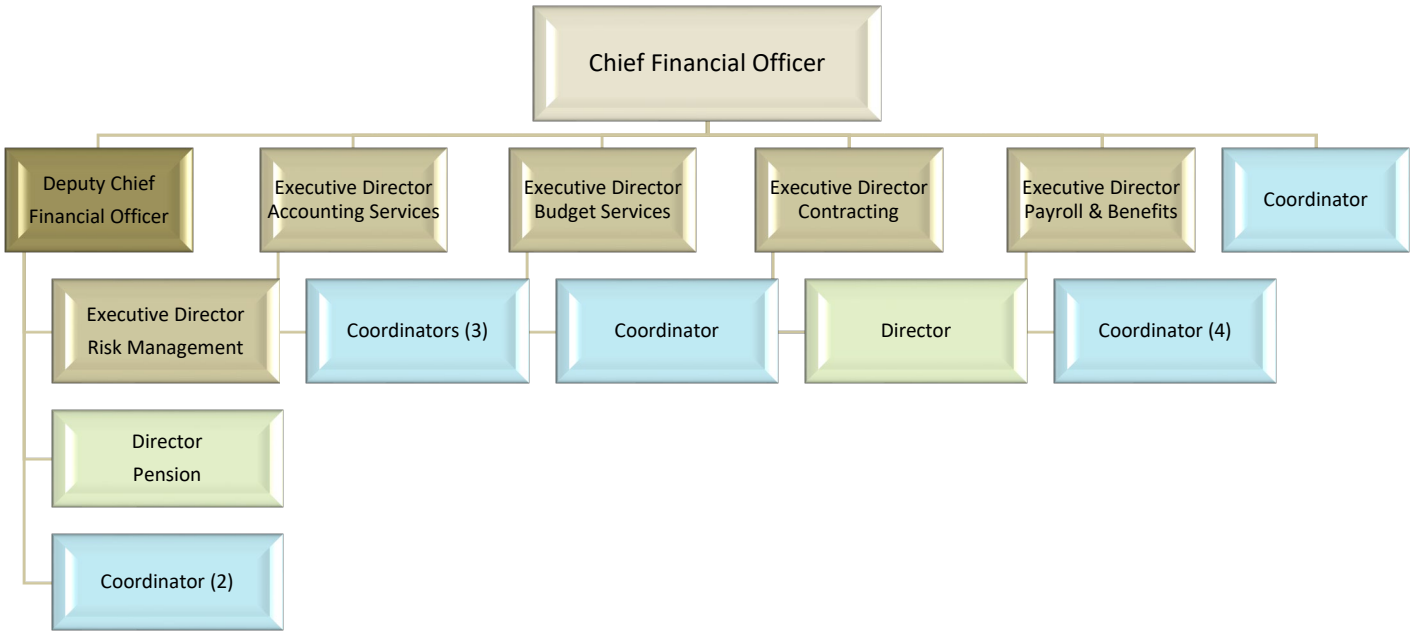
ACADEMICS (STUDENT SERVICES)



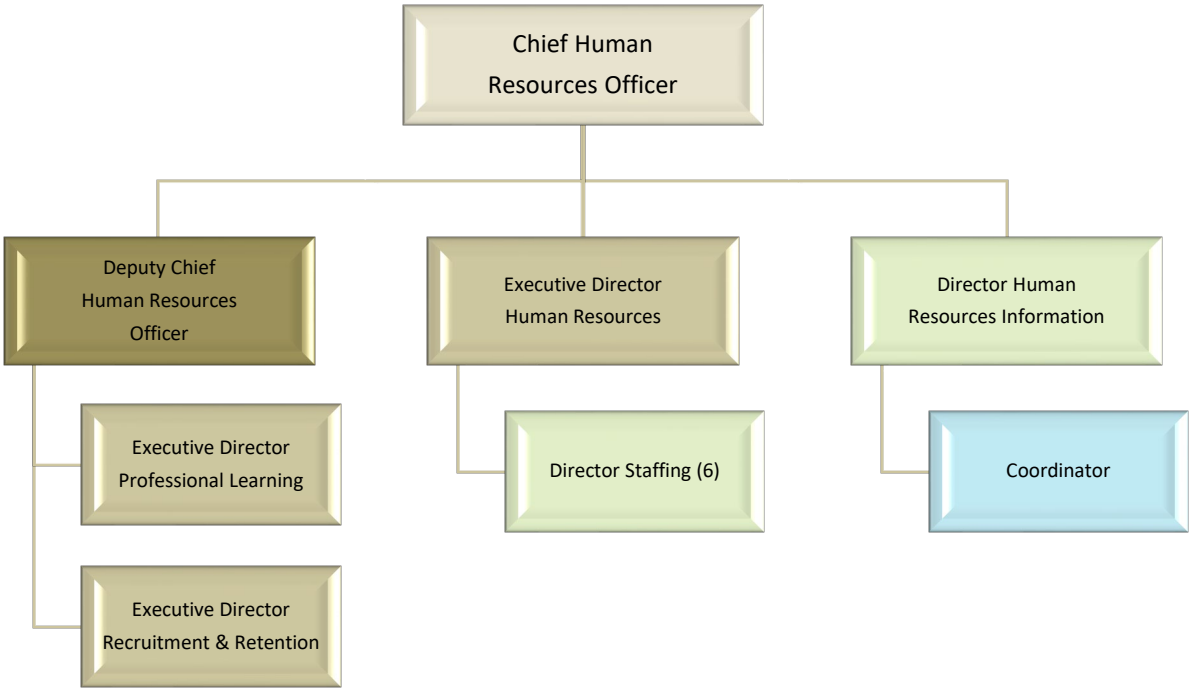
COMMUNICATIONS



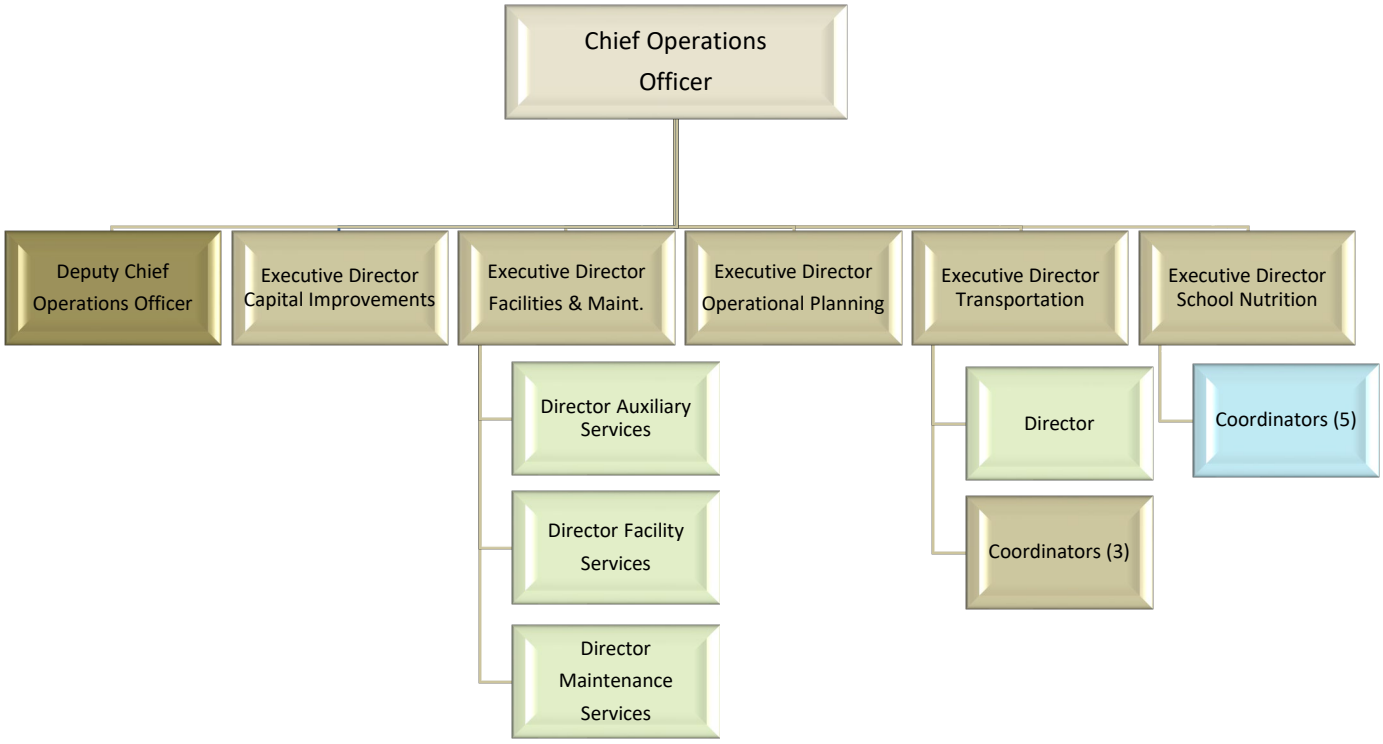
FINANCIAL SERVICES



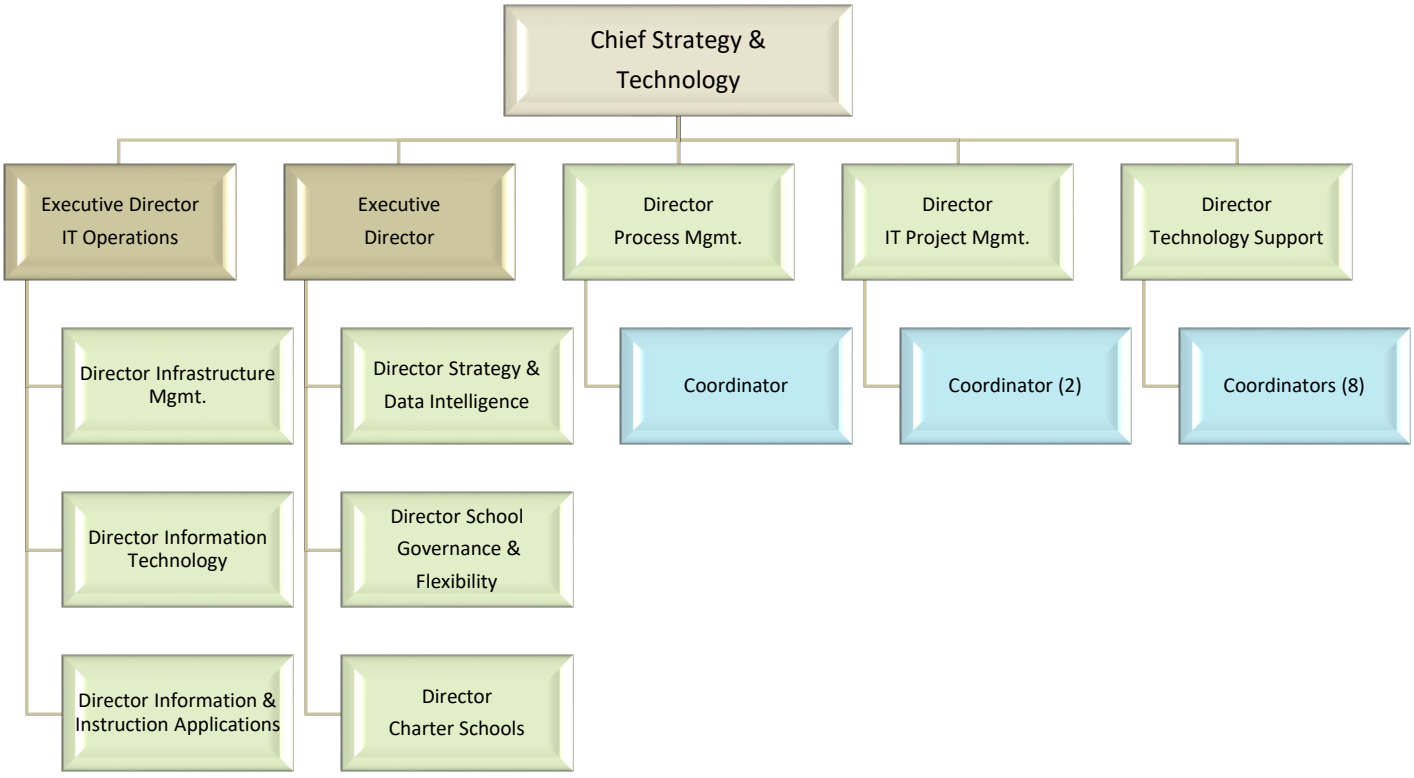
HUMAN RESOURCES



OPERATIONS



STRATEGY & TECHNOLOGY



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
- ✓ Propose cost reduction and revenue generating options to address projected budget gap

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 2026-2027 of 84,792 students is a decrease of 1,239 students over the SEAT Day enrollment and a decrease of 650 students from the forecasted FY26 enrollment of 86,031.

- STATE REVENUE (GOVERNOR'S PROPOSED BUDGET)
  - FCS state revenue budget decreased by $2.2 million or 0.47%.
  - The Local Fair Share allocation decreased by $17.3 million, bringing the total to $240.3 million. This decrease 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, 2026, the employer benefit rate will rise from $1,885 to $1935 per member per month for non-certified employees, and from $1,885 to $1935 for certified employees.

- TEACHERS RETIREMENT SYSTEM (TRS)
  - TRS will increase to 22.32% from 21.91%.

- GENERAL FUND CONTRIBUTION TO THE PRE-KINDERGARTEN PROGRAM
  - The General Fund contribution to the prekindergarten program is $3.1 million, reflecting a $1.6 million decrease over the current fiscal year.

KEY FACTORS THAT AFFECTED THE CURRENT YEAR BUDGET DEVELOPMENT

NOTABLE EXPENDITURES RECOMMENDATIONS

- SCHOOL CLOSURES
  - Fulton County has closed one school due to low enrollment—Independence High School in Roswell, GA.

- SALARY ENHANCEMENTS
  - To remain competitive with surrounding districts, the annual budget has been structured to include a midyear step for all eligible employees. This increase is designed to reward staff based on their years of service or professional development milestones and for their ongoing contributions to the educational environment.

- SCHOOL ALLOTMENT GUIDELINES RECOMMENDATIONS:

Program	Current Formula	Revised Formula
Title I Comparability		Updated language, see page 366
Consolidation of Funds		Updated language, see page 366
K- 5 LEAP		Updated language, see page 366
Carry-over Funds	Carryover up to 7.5%	Carryover up to 5.0%
Class Size Funding		Updated language, see page 366
Middle Schools Allocation		Updated language, see page 367
Connections (MS)		Removed base allocation language for teacher
Teacher 9-12 (HS)		TAG Tch FTE beyond 3.0, Gen. Ed. FTE will reduce by .40
Assistant Principal (ES)	1 – 749 students = 1.00	1 - 350 students = 0.00
	750 – 1499 students = 2.00	351 - 800 students = 1.00
	1500+ students = 3.00	801+ = 2.00
Assistant Principal (MS)	1 – 499 students = 1.00	1 – 350 students = 1.00
	500 – 599 students = 2.00	351 – 800 students = 2.00
	600+ students = 3.00	801+ students = 3.00
Assistant Principal (HS)	1 – 550 students = 1.00	1 – 800 students = 2.00
	551 – 1100 students = 2.00	801 – 1499 students = 3.00
	1101 – 1619 students = 3.00	1500+ students = 4.00
	1620 – 2499 students = 4.00	
	2500 – 2999 students = 5.00	
	3000+ = students 6.00	

Program	Current Formula		Revised Formula	
Counselor (ES)	Base = 1.00		1 – 999 students = 1.00	
	750 – 999 students = 1.50		1000+ students = 2.00	
	1000 – 1249 students = 2.00			
	1250+ students = 2.50			
Counselor Clerk (HS)	1 per school		Removed allocation	
AVID (MS/HS)	Maximum of 1.00 allocation		<100 students = .50 AVID Tch >100 students = 1.00 AVID Tch	
CTAE Teachers (HS)	One teacher per Tech Lab. Allocation beyond one teacher per lab is based on student enrollment. Class size: 33		[(October CTAE FTE ÷ 33) rounded to .20] + 1.00, if Work Based Learning (WBL) enrollment ≥ 75 District: up to 5.00 held allocations	
ESOL Teachers & Assistants (All)	Allocations based on needs assessments to serve K-12 qualifying Limited English Proficient students.		Allocations based on the sum of LEP Y + LEP M count, % of System ELs, and impacts of: • EL Waived • Pending • Scheduled Segments • Center School Status	
JROTC Instructor (HS)	151 – 250 students	1.00 Officer/2.00 NCOs	150 – 250 students	1.00 Officer/2.00 NCOs
	250 – 350 students	1.00 Officer/2.00 NCOs	251 -350 students	1.00 Officer/3.00 NCOs
			351 – 450 students	1.00 Officer and 4.00 NCOs
Reading and Advanced Reading/World Lang. MS)	Transition from World Language (MS)		Added Reading allocation formula. See page373	
TAG (MS/HS)	K-5	Minimum of 1.00 TAG Teacher per school (excluding FAVE)	Minimum of 1.00 TAG Tch per school	
	6-8	Minimum of 2.00 TAG Teachers per school	Minimum of 1.00 TAG Tch per school ((Spring FTE = (2 x Fall FTE))/3)/23 Round to the nearest .20	
	9-12	Minimum of 1.00 TAG Teacher per school	Minimum of 1.00 TAG Tch per school Step 1: ((Spring FTE = (2 x Fall FTE))/3)/23 Round to the nearest .20	

Program	Current Formula		Revised Formula
World Language (MS)	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.		Transition to Reading and Advanced Reading/World Language Allocation (see page 373)
Career, Technical & Agricultural Education Program Funds (MS)	Business	$1,000	Removed allocation
	Career and Technical Student Org.	$2,500	Removed allocation
	Computer Science	$1,000	Removed allocation
	Marketing	$1,000	Removed allocation
Career, Technical & Agricultural Education Program Funds (HS)	Program revamped		Program revamped (see page 374)
ESOL Funds (ES)	Distribution determined by the CAO and available funds.		Added formula to SAG (see page 375)
Flex Position Funds	Avg. Counselor Salary (ES)		Avg. Teacher Salary (ES)
	Avg. Grad Coach (HS)		.50 Avg. Grad Coach Salary (HS)
Per Pupil Allocation	$130		$120
Fulton Virtual Program	**Enrollment between 201-499** Charge = [1/320(avg. teacher salary – average paraprofessional)] *Enrollment **Enrollment beyond 499** Charge = [2(1/320(avg. teacher salary – average paraprofessional))] * Enrollment		**Enrollment beyond 201 students:** Charge = [1/320(avg. teacher salary - average paraprofessional)] *Enrollment
College and Career Campus	CTAE Teacher - 9.00		CTAE Teacher - 6.00
In School Academy	Core Class Teachers (Math, Science, Social Studies, Language Arts, etc.)		Core Class Teachers (Math and ELA)
	Non-personnel: $20,000		Non-personnel: $15,000

Program	Current Formula	Revised Formula
Magnet Programs (HS)		Updated language for a second magnet program and added language for magnet programs scheduled for phase-out (See page 378)
Middle College Program (NSHS) – Staffing	-	<100 students = 0.50 Teacher ≥100 students = 1.00 Teacher
	-	$75 per-pupil allocation for enrolled students
LEAP Program – Non-personnel allocation	$61,250	$15,000
Open Campus (Independence HS)		School closed
Virtual School	Grade 3 = 30 (Class Size) Instructional Coach (Math) = 1.00 Instructional Coach (ELA) = 1.00	See page 383 for more information
Magnet Per Pupil Allocation – STEM/STEAM/Middle College Campus	$130	$75
Per Pupil Allocation - STEAM/STEM & Middle College Campuses	$130	$120

KEY FACTORS THAT AFFECTED THE CURRENT YEAR BUDGET DEVELOPMENT

NOTABLE EXPENDITURES RECOMMENDATIONS

- BUDGET ASSUMPTIONS, INITIATIVE, AND CONSTRAINTS:
  - Compensation recommendation (Mid-year step for eligible employees) — $7.8 M
  - Health Increase — $9.7 M
  - TRS Increase — $2.6 M
  - Pre-Kindergarten (GF contribution) — $3.1 M

- FUNDS TO BE COMMITTED IN FUND BALANCE:
  - Risk Management — $5.0 M
  - Textbooks — $1.5 M
  - Reserves (*Working Capital, Catastrophic Event, Revenue Stabilization*) * — $219 M

    Committed per Board Policy DCL

- OTHER SUSTAINING REVENUE SOURCES:
  - Investment Income — $19.7M
  - Federal Indirect Cost Reimbursement — $2.0 M
  - Rental of Property — $1.8 M
  - Tuition from Individuals — $1.1 M

- NOTABLE HIGHLIGHTS:
  - Computer Equipment Reduction — $340 K
  - Facility Rentals — $694 K
  - Overtime — $20 K
  - Contribution to Local Pension — $4.5 M

    (based on active employees unfunded liability)

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.

DCL – 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.

DE – Debt Limitation

Last Reviewed: December 17, 2021

Long-Term Financing and Debt Management

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

2. 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.

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.

LDAB– Tax Allocation District

Last Reviewed: April 22, 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 Funds

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 – Federal 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.

DFK – Gifts and Bequests

Last Reviewed: January 22, 2026

I. Definitions

A. Award: Recognition granted by the District or an outside entity, such as a foundation or endowment, which may be application-based, and may include certificates, scholarships, stipends,

or other honors.

B. Bequest: Refers to the gift of personal property or financial assets to the school district through a will or estate plan.

C. District Property: Includes, but is not limited to, land, administrative facilities, academic facilities, athletic facilities, grounds and playgrounds of school or administrative sites.

D. Donation: Refers to a voluntary transfer of funds, goods, services or resources to the school district, typically for a specific purpose or resources to the school district, typically for a specific purpose or cause without expectation of repayment or prescribed reporting requirements.

E. Equipment: Includes any physical items, tools, information technology, or machinery provided to the school district, either as a gift, donation, or loan, intended for use in educational or operational activities.

F. Gifts: Refers to any voluntary contributions of money, property, or other tangible items given to the school district without expectation of return or compensation.

G. Grants: Refers to externally awarded funds provided for a specific program or purpose that must be used in accordance with the terms and conditions established by the granting entity.

H. Personal Property: Encompasses any movable items or assets that are not permanently attached or affixed to the land or structures. This includes tangible items such as equipment, furniture, supplies, and vehicles, as well as intangible items like intellectual property or software licenses.

I. Real Property: Refers to land and any permanent structures or improvements attached to it. This includes buildings, infrastructure, and anything that is fixed or immovable.

J. Services: Refers to the voluntary provision of time, expertise, or labor by an individual or organization to support the operations or programs of the school district.

K. Sponsorships: Refers to voluntary financial or other contributions provided by an individual, business, or organization in exchange for recognition, association, or promotional opportunities with the District, its schools, programs, or events. Sponsorships typically support District activities, while the District provides acknowledgment or limited marketing benefits consistent with Board policy and applicable law.

II. General Guidelines

A. For purposes of this policy, the term “donations” includes donations, gifts, bequests, or similar contributions to the district.

B. Donations are considered gifts and bequests made to the District. These may include, but are not limited to, monetary gifts, equipment, real or personal property, goods, and services. All such donations, once accepted, become property of the District.

C. Grant-funded projects must be coordinated with Grant Services in accordance with Board Policy DFC Federal Funds.

D. Requirements

a. All monetary donations must be reported to the Finance Department regardless of the amount. All non-monetary donations must be reported if the estimated value exceeds $10,000.

b. Any donations that require any physical alteration, modification, or addition to a facility must first be approved by the Facilities Department/Operations Division, and the Board must be informed. Refer to Board Policy FEAE Community Involvement in Project Planning.

c. Upon request, the District will acknowledge receipt of donations, regardless of the amount and whether the donation is in monetary or non-monetary form. The district will not assign value for tax purposes.

E. Approval Level Thresholds

a. Any donations between $0.00-$10,000.00 may be accepted at the school or department level.

b. Any donations between $10,000.01 and $25,000.00 require acceptance and approval by the Zone Superintendent, District Staff (Director or above), and/or designee.

c. Any donations between $25,000.01 and $100,000.00 require the approval of the Superintendent or designee. The Board of Education shall be notified of such donations, but is not required to approve them formally.

d. Any donations above $100,000 must be presented to the Board for formal approval or ratification.

e. The value of a donation will be determined by the donor's documented purchase price, receipt, or fair value as defined by Governmental Accounting Standards Board (GASB) Statement No. 72: Fair Value Measurement. In the absence of such documentation, the District reserves the right to require an independent appraisal to establish value for purposes of approval thresholds.

F. Donation Acceptance Criteria

a. The donation should enhance the programs and services normally provided by the school or administrative facility, or must add to the functionality of the facilities.

b. All donations to the District become the property of the District upon acceptance.

c. The donation, if in the form of goods or equipment, must be in acceptable condition and must not need repair.

d. The District has the right, but not the obligation, to repair or replace an item/structure as it becomes damaged or obsolete.

e. When applicable and/or necessary, as determined by the District, proof of title to the donated structures, goods, materials, or equipment must be presented by the donor upon request by the District.

f. Donations may be designated for a specific use, program, or purpose, or they may be provided without restriction for general use.

g. Donations may be made to the District, school, department, or classroom.

h. Donations made to the District or School for the benefit or in support of a student(s) need, whether paid to the District, the school, or directly to student(s) are permissible only if they comply with District policies, do not create a conflict of interest, and are given without expectation of favor or influence. Donations and/or sponsorships for individual student(s) should be coordinated with the school.

i. Donations should not be made to an individual employee unless a part of an award. Refer to Board Policy GAJB Gifts to Staff regarding individual gifts to staff.

j. Donations will not be accepted for use in hiring or paying professional or classified personnel. Refer to Board Policy GBD Professional Personnel Hiring for more information.

k. The Facilities Alterations Department must manage and coordinate the installation of any item or donation that requires it.

l. Any items that might be considered instructional materials, resources, or curriculum must follow Board Policy IFAB Supplemental Materials Selection and Adoption.

m. The Board and the District have the right to refuse any donation in their sole discretion.

n. The District reserves the right to accept, decline, or stipulate the terms of any donation for any reason, including but not limited to, based on District policies, the best interests of the school community, and to ensure it does not interfere with existing operations or obligations.

o. All donations must comply with all District policies, procedures/regulations, and safety standards.

III. Guidelines for Submittal and Acceptance

A. Monetary Donations

a. Monetary donations for proposed construction and/or improvements made to a specific school, department, or the District for proposed construction or improvement projects, including but not limited to building new structures, modifications, renovations, or enhancements to existing buildings or grounds may be contributed by school-affiliated groups, external organizations, individual community members, or District-affiliated entities (e.g., foundations, booster clubs, PTAs/PTOs). Refer to Board Policy FEAE Community Involvement in Project Planning, Board Policy LEC Booster Organizations, and/or Board Policy LB School-Community Cooperations for more information and requirements.

b. Monetary donations designated for specific schools, departments, or the District to purchase goods, equipment, or supplemental resources (e.g., uniforms, training materials, computers, exercise equipment, musical instruments, media equipment) must follow Board Policy DJE Purchasing, Regulation DJE Purchasing, and Board Policy IFAB Supplemental Materials Selection and Adoption.

i. The District will obtain vendor quotes and/or bids for these purchases in accordance with this policy.
ii. The District must be the entity that enters into any written agreement with contractors to obtain and supply the goods and/or equipment.

c. For those wishing to make a monetary donation directly to Fulton County Schools, funds will be deposited into a special revenue account. For more information, visit https://www.fultonschools.org/community/support.

B. Equipment

a. All equipment will be used in schools and departments in accordance with the purpose approved by the Board for its purchase or donation.

b. All purchases of technology (hardware and/or applications) require pre-approval prior to purchase, regardless of the funding source or cost. Technology should be obtained from the District marketplace to ensure compliance with district standards for maintenance and service.

c. Any donations of information technology should be made as monetary contributions to allow purchases through the District's approved marketplace. Refer to Section III. A. b. Monetary Gifts for Goods and/or Equipment for more information.

d. Any donation of physical education materials or equipment or playground equipment must be in acceptable condition, meet Georgia Department of Education and district safety standards, and the district guidelines.

C. Real Property and Personal Property

a. Real estate and personal property may be granted, conveyed, devised, bequeathed, and given in trust, in perpetuity or otherwise, to the District for the support and benefit of public education.

b. Rent-free leased properties may be accepted for use by the District for stated periods of time, and such lease agreements shall be executed by the Superintendent or his/her designee.

D. Services

a. All individuals or organizations providing donated services must comply with the District's policies, procedures/regulations, and safety standards. This includes background checks, certifications, and any other requirements applicable to the nature of the services provided.

b. Refer to Board Policy KM Visitors to School for more information.

IV. Sponsorships

A. Approval and Oversight

a. Sponsorships will follow the same approval level thresholds in Section II.E.

b. Agreements must specify the duration, scope, and form of sponsor recognition.

B. Recognition

a. If provided, recognition of sponsors may include acknowledgment in printed materials, signage, event programs, digital media, or other formats approved by the District.

b. Recognition must remain consistent with District values, age appropriateness, and applicable Board policies.

c. The District retains sole discretion over the form, size, and placement of sponsor acknowledgment.

C. Restrictions

a. Sponsorships may not promote alcohol, tobacco, controlled substances, political campaigns, or other products/services inappropriate for students.

b. Sponsorships shall not interfere with instruction, compromise academic integrity, or unduly commercialize the learning environment.

V. Relations and Expectations

A. Donations accepted by the District shall be without promise or expectation of any benefit whatsoever to the donor, whether direct or indirect.

B. The donation or sponsorship must not require or imply endorsement of any business, commercial product, philosophy inappropriate to an educational setting, politician, or political party. Public recognition of the donation does not imply endorsement of any of the above. Refer to Board Policy KIA Political Campaign Materials Distribution for more details.

C. This policy shall become effective upon approval by the Fulton County Board of Education. All gifts, donations, and/or bequests received after July 1, 2026, will be governed by the provisions of this policy. Any gifts or bequests accepted before July 1, 2026, shall remain subject to the policy and procedures in effect at the time of their acceptance.

DFL – Investment Earnings

Last Reviewed: April 20, 2023

Investments

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.

DFL-R(1) – Investment Earnings

Last Reviewed: March 23, 2023

Investments

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 Unites State 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.

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 – Accounting and Reporting

Last Reviewed: October 22, 2021

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.

DI-R(1) – Accounting and Reporting

Last Reviewed: November 18, 2021

Asset Management

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
l. Disposition Status
m. Disposition Date

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

a. Asset Description
b. Asset Class
c. Asset Model
d. Asset Tag Number

e. Unit Cost

f. Serial Number

g. Location (Building, Room Number)

h. Functional Area

i. Acquisition Date

j. Funding Source

k. Item Status

l. Budget Period

m. Depreciation Information

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

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

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

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

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

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

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

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

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

a. Purchase Order Number(s)

b. Serial Number(s)

c. Barcode Number(s)

d. Item Description(s)

e. Room(s)/Location(s)

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

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

Donated Items:

Items may be donated to the district through parents, business partners, or other individuals and organizations. DonorsChoose.org or similar organizations enable teachers to request materials and resources for their classrooms by posting charitable requests online. All donated items are the property of the district and will remain at the school receiving the items, not with the teacher requesting the item. The principal or administrative head can give permission for donated items to be transferred if the receiving teacher is reassigned within the FCS District.

Donated items that are transferred to a new location shall immediately be reported to the Property Control Department via an Equipment Transfer Form. This is an interactive form that can be found at the following path: Employee Portal - Warehouse - Pickup Request.

Transferring Equipment:

Neither assets nor inventory items are to be transferred without following appropriate District procedures. An Equipment Transfer Form is to be used to report items that are to be transferred from one location to another (either on-site or between facilities). This is an interactive form that can be found at the following path: Employee Portal - Warehouse - Pickup Request.

In lieu of use of the form, the Property Control Department may be notified of the need for the transfer of asset or inventory items via an email containing the necessary barcode and serial number information. This email will most often be sent by Equipment Coordinators but may also be sent by bookkeepers and media specialists if the item is school based. For each requested change in custody, the requestor will authorize the transfer by signing the Equipment Transfer Form in the appropriate space next to the item description. The form will be completed in detail and shall include all requested information and authorizations. The principal/administrator of the receiving facility will acknowledge receipt of the item(s) by assigning the new location for the transferred item(s) and signing the Equipment Transfer Form. The original of the form is to be sent to the Property Control Department immediately so that the appropriate database can be updated. The transfer/relocation of asset or inventory items from one FCS location to another shall only be completed by warehouse staff.

When a school staff member transfers to a new location within FCS with laptops or other devices, the school Equipment Coordinator or School Technology Specialist should notify the Property Control Department of the relocation of the items by providing the following information to the Property Control Department:

a. Employee ID #
b. Item Barcode Tag #
c. Item Serial #
d. New Location of Item

Discarding Equipment:

Assets and inventory items are not to be altered, removed, or destroyed without following appropriate District approval procedures. If an item is inoperable, the Maintenance Department should be notified. If maintenance deems the item unrepairable, an Equipment Discard Notice Form will be issued to be completed and sent to the Property Control Department to request replacement of the item. This form must be completed and signed by the principal/administrative head of the requesting school/facility. The Property Control Department will facilitate replacement if/when the funds are available.

FCS employees are not allowed to discard or throw away any inoperable FCS equipment or furniture. Additionally, inoperable equipment and furniture must not be sold, traded, or disposed of without the written consent of the Warehouse Manager, which has the sole responsibility for disposition of FCS owned property.

Cross Reference: DO – Disposal of School Property Operating Guideline

Assets & inventory items purchased with categorical funds for special programs are not to be transferred for use

outside of the program area without obtaining proper District approval. Procedural points of handling transfers, etc. of these items are governed by the same guidelines as all other district items. However, additional governance is provided for these items in that they must be handled and disposed of within the limits imposed by the terms of the grant providing the funds with which they were purchased.

Inventory Count/Audit of Assets & Inventory Items:

A complete physical count/audit of assets & inventory items in all classrooms, offices, warehouses, and maintenance facilities is to be done annually to verify the accuracy of district records. This includes all assets, IT equipment, textbooks, kitchen supply items, spare parts inventory, etc. A copy of each building's inventory will be sent to the building's lead administrator annually. The Property Control Department will email both the principal and the school's Equipment Coordinator to notify them of an approximate date for the audit. This email should be sent approximately 2 weeks before the approximate date of the audit. The email should include a list of the items that will be reviewed during the audit. These items will have been randomly selected for review. The site Equipment Coordinator is required to assist the Inventory Processor with the audit by walking the property with him or her and facilitating access to all storage locations and supplying all necessary documentation for the items on the audit list.

When the audit is completed, a letter with the audit results will be issued to the principal/administrative head of the facility, the Equipment Coordinator, and the Area Superintendent. If the principal/administrative head disagrees with the results of the audit, he or she may request an additional review via an email to the Property Control Department. If items found to be missing during the audit are subsequently located, a new audit letter will be issued reflecting the change in status for those items. Any discrepancy found between the results of the inventory counts and the buildings' inventory listing shall be reported immediately to the Property Control Department by means of the Equipment Deletion Form or the Equipment Transfer Form.

An annual review of all assets & inventory shall be conducted to determine recommendations for items needing to be declared surplus, obsolete or non-functioning. The site's Equipment Coordinator will supply documentation for any items that were:

- Declared surplus
- Transferred to another facility
- Lost
- Stolen
- Replaced
- Disposed of
- Sent offsite for repair

For items deemed stolen, a Stolen or Damaged Property Report Form must be completed, and a copy of the police report attached and submitted to the Property Control Department. An exhaustive search to locate the item(s) must be executed prior to completion of the form. Prior to declaring/treating an item as surplus or obsolete, the Warehouse Supervisor must be contacted to verify whether a transfer to another school or department has been requested for the item. Items officially deemed as surplus or obsolete must have a Declaration of Surplus or

Obsolescence Form completed and sent to the Director of Auxiliary Services with a copy to the appropriate school/department contact person and the appropriate school/department head. Any items found to be missing, lost, or stolen must be reported immediately and are to be deleted from the inventory database via an Equipment Deletion Form with attached supporting documentation.

At the end of each school year, all principals or administrative heads will furnish a list of all assets & inventory items that have been damaged, broken, or has been determined to have no further useful life to district personnel. The list will be reviewed, and the items will be disposed of accordingly. Once there is documentation with the appropriate signatures verifying that the equipment has been sold, donated, is missing, stolen, or otherwise should no longer be in the inventory management system, it may be deleted from the system by personnel in the Property Control Department via the Equipment Deletion Form.

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.

DIA- R(1) – Accounting System

Last Reviewed: July 17, 2021

Accounting System

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

Summary of Significant Accounting Policies

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

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

Reporting Entity

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the School System consists of all funds, departments, boards, and agencies that are not legally separate from the School System. More

specifically, the Board has the authority to make decisions, the power to approve selection of management personnel, the ability to significantly influence operations, and the primary accountability for fiscal matters.

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

The School System reports one blended component unit as follows:

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

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

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

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

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

School System has the following charter schools:

Amana Academy
285 South Main Street
Alpharetta, GA 30009

Chattahoochee Hills Charter
9670 Rivertown Road
Chattahoochee Hills, GA 30213

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

Hapeville Career Academy
6045 Buffington Road
Union City, GA 30349

Hapeville Charter Middle School
3535 South Fulton Avenue
Hapeville, GA 30354

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

RISE Grammar School
2626 Hogan Road
East Point, GA 30344

RISE Prep School
2626 Hogan Road
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

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 that 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 Life**	**Capitalization Threshold**
Land	N/A	All
Construction in Progress	N/A	$100,000
Building 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 Balances

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.

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.

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

Last Reviewed: October 17, 2024

Fraud, Waste or Abuse

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 – 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

DJD – R(1): – Expense Reimbursements

Last Reviewed: June 15, 2023

Travel Expense Reimbursements

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.

D. 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

E. 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

F. 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.

G. 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.

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 an 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. Please note:

[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 22, 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.

DJE-R(1) – Purchasing

Last Reviewed: October 21, 2021

Purchasing

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

A. PROCUREMENT PROCESS AND ETHICS GENERALLY

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

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

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

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

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

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

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

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

7. Refrain from reciprocal agreements, which restrain competition.

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

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

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

B. PURCHASING LIMITS FOR GENERAL PURCHASING ITEMS

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

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

which shall be confirmed as a fixed price via a purchase order.

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

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

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

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

C. EXEMPTIONS TO REQUIRED PROCUREMENT PROCEDURES

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

a. Essential goods or services are needed in an emergency;

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

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

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

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

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

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

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

Instructional materials covered by this policy include:

a. Instructional programs and textbooks;

b. Supplemental materials needed for instruction in the school such as films, slides, video tapes, CDs, computer software, newspapers, library books, reference materials or other instructional material from the publisher, distributor, agent or only known source;

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

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

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

D. PURCHASING LIMITS FOR CONSTRUCTION AND FACILITIES PROJECTS

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

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

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

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

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

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

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

E. CHANGE ORDERS

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

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

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

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

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

F. APPROVAL LIMITS FOR GENERAL PURCHASING ITEMS

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

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

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

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

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

G. APPROVAL LIMITS FOR CONSTRUCTION AND FACILITIES PROJECTS

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

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

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

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

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

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

H. SOLE SOURCE AND SINGLE SOURCE PURCHASES

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

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

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

I. CONTRACT REQUIREMENTS

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

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

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

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

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

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

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

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

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

J. CONFLICT OF INTEREST

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

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

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

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

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

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

K. UNAUTHORIZED PURCHASES

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

L. Designation of Chronic or Severe Non-Responsibility

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

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

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

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

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

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

6. Has failed to cooperate with a System investigation.

A bidder, vendor, or contractor includes, but is not limited to, any corporation, partnership, association, sole proprietorship or other business entity, as well as, the owner(s), officer(s), principal(s) or other individuals having a

controlling interest in the business entity submitting the bid or proposal to the System. Notice of vendor's/contractor's status shall be issued by the Executive Director of the Contracting Department in writing to the vendor.

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

M. IMPLEMENTING REGULATIONS

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

N. CONFORMANCE WITH OTHER LAWS

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

The full procurement manual has been attached to this regulation.

Legal References:

O.C.G.A., 20-2-168(f.1), 50-5-70, 50-5-73, 50-5-74, 36-91-20

DJEE – Local Purchasing

Last Reviewed: April 23, 2015

Contracts for or on Behalf of Students

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 Regulation DJE.

Additional Legal References:

O.C.G.A., 20-2-500; 20-2-502; 20-2-962; State Standards; State Board Rule 160-5-2-.03

DJEE -R(1) – Local Purchasing

Last Reviewed: March 19, 2015

Contracts for or on Behalf of Students

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.

Legal Reference:
O.C.G.A., 20-2-500; 20-2-502; 20-2-962; State Standards; State Board Rule 160-5-2-.03

DJEI – Vendor Relations

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 – Student Activities Funds Management

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).

DO – School Properties Disposal Procedures

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.

DO-R(1) – School Properties Disposal Procedures

Last Reviewed: January 20, 2022

Disposal of School Property

A. Purpose

To provide procedures and instructions for the disposal of surplus Fulton County Schools property in accordance with the laws and policies established by the State of Georgia and the federal government

B. Scope

The instructions contained herein provide procedures to be followed in declaring, processing, and disposing of surplus school property. The goal is to assure the most equitable, effective, economical use and disposal of the surplus Fulton County Schools material assets. Surplus status may be declared due to obsolescence, excessive operational costs, maintenance costs, or other appropriate factors. The disposal of surplus is divided into two separate categories:

1. Real property to include buildings and land; and
2. surplus equipment and materials.

C. Restriction

In order to prevent the appearance of impropriety, Fulton County Schools employees and their immediate family members are prohibited from purchasing surplus property or receiving surplus property under the following conditions:

1. If that employee declared the property surplus; or
2. If that employee recommended to the responsible individual that the property should be declared surplus.
3. All other Fulton County Schools employees are permitted to participate in the public sale of surplus property under the same conditions that are made available to the public.
4. Sales to employees are not authorized except during that period that the sales have been advertised to the public.

D. Sale of Real Property

The Board of Education assigns the Capital Programs Department (Operations Division) as its owner's representative in the sale or conveyance of real property or any permanent interest (such as permanent easements) therein. Prior to any such sale, or conveyance, the District shall obtain at least one appraisal of the real property by a licensed, independent, third-party appraiser. Notwithstanding the foregoing, if a utility easement or similar easement is being granted in connection with a school construction or renovation project for the benefit of such project, this appraisal requirement may be waived by the District.

1. The Board of Education may sell the property by competitive bidding or authorize the sale or conveyance of the property in such other manner and on such other terms, as it considers in its discretion to be reasonable and in the best interest of the District.
2. If the competitive bidding process is used, a notice of intent to sell shall be published two times in one or more newspapers of general circulation in the metro area. The notice shall state that bids will be received on a specified date.
3. All bids shall be available for examination by the public.
4. The Board of Education may employ a broker or auctioneer who may be paid from the proceeds of the sale. The broker or auctioneer may not be the same person who appraised the property.

E. Disposition of Surplus Equipment and Materials

The Board of Education assigns the Warehouse Manager as its agent to manage the disposal of all surplus equipment and materials that are no longer needed for school utilization.

1. The initial surplus determination is made by the principal of a school or a departmental head and is submitted on a Surplus Pickup Request (via email) to the Warehouse Manager.

2. The surplus request can be found on the employee portal. The Surplus Pickup request email address can also be found in the Warehouse and Printing Services web page.

3. This process can also be used to transfer surplus material from one location to another within the school system.

4. Equipment and materials which have been declared surplus are not allowed to be removed from their assigned location until they have been declared as surplus by the Warehouse Manager. In the case of copier removal marked for surplus, only the copier models the size of a desktop or smaller will be picked up by the warehouse.

5. The Warehouse Manager will take action on all requests for disposal of surplus items based on the following criteria:

    a. Redistribution to other schools or departments
    b. Outdated or obsolete
    c. Time and cost to repair. Trade-in value
    d. Serviceability
    e. Safety issues
    f. 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.

iv. 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.

v. 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.

vi. 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

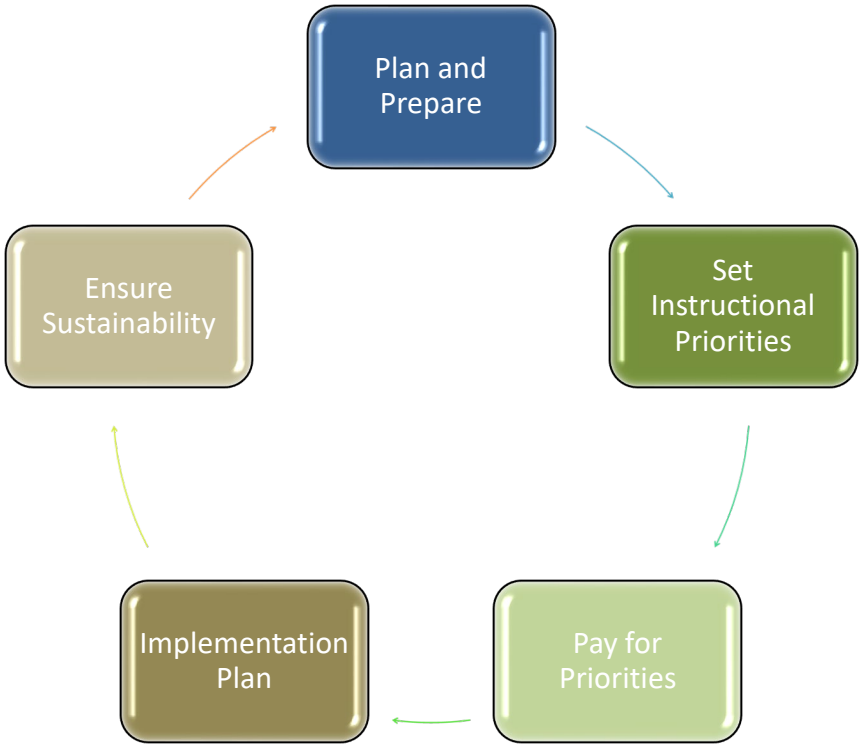
Georgia school law requires that the budget fiscal year begin on July 1 and end on June 30. FCS develops a General Fund Budget, Special Revenue Funds, School Nutrition Funds, Capital Project Funds, and Pension Budget on an annual basis.

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 104 in the District Policies and Guidelines section.

Fulton County Schools began implementing in FY 18 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, implement 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.

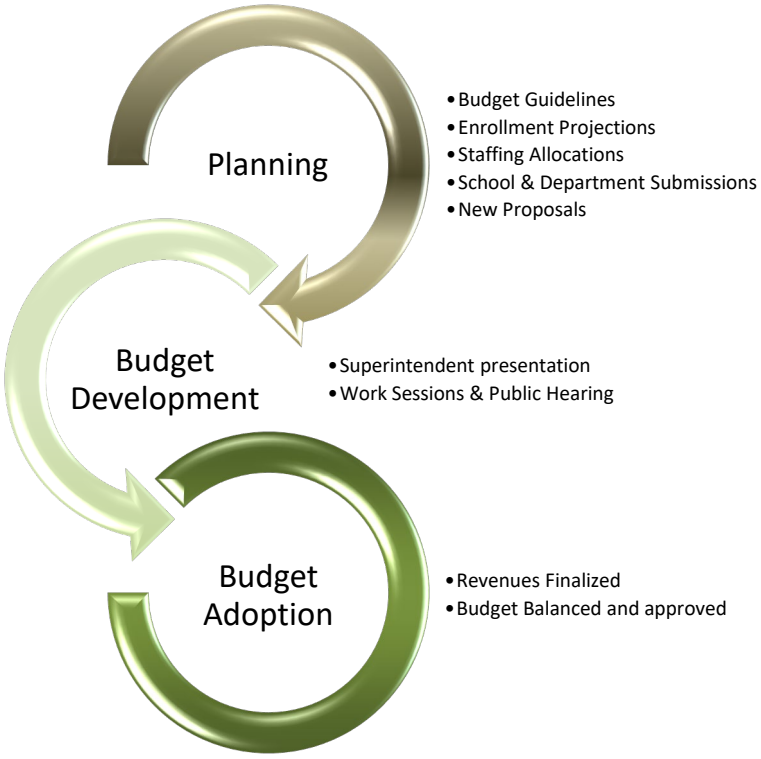
In June, the millage rates, as approved by the Board, are ratified by Fulton County Commissioners, as required by state laws.

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. The district may use Rebate funds to support employee engagement activities such as Teacher of the Year, Wellness Committee, and Legacy events.

BUDGET CALENDAR

The following proposed schedule of activities will guide budget development in the Fulton County School System for the school year 2026-2027. The public is welcome at all meetings.

Activity	Responsibility		Date
FY2027 School Allotment Guidelines Parameters		Wednesday	September 10, 2025 North Learning Center
FY2027 Budget Calendar presented to the Board (action)	Superintendent	Tuesday	October 7, 2025 North Learning Center
FY2027 Budget Parameters (action)		Tuesday	November 11, 2025 North Learning Center
FY2026 Midyear Budget adjustments (action)		Tuesday	December 9, 2025 North Learning Center
FY2027 School Allotment Formulas and Guidelines	Superintendent	Tuesday	December 9, 2025 North Learning Center
Economic Outlook update	Tax Commissioner Tax Assessor	Thursday	February 19, 2026 South Learning Center
Board seeks community input on budget priorities	Board		March
FY2027 Enrollment forecasting presentation	Chief Operations Officer	Tuesday	March 10, 2026 North Learning Center
FY2027 Revenue projections	Chief Financial Officer	Thursday	March 19, 2026 South Learning Center
Spring Break - April 6 - 10			
FY2027 Special Revenue Funds presentation		Thursday	April 16, 2026 North Learning Center
Capital Improvement Program presentation		Thursday	April 16, 2026 North Learning Center
FY2027 Superintendent's Comprehensive General Fund budget presentation		Thursday	April 23, 2026 South Learning Center
Salary Hearing #1 (If necessary)	Human Resources	Tuesday	May 5, 2026 North Learning Center
Public Budget Hearing #1	Superintendent Board	Tuesday	May 5, 2026 North Learning Center
Salary Hearing #2 (If necessary)	Human Resources	Tuesday	May 12, 2026 South Learning Center
Public Budget Hearing #2	Superintendent Board	Tuesday	May 12, 2026 South Learning Center
Board adopts tentative budgets and tentative millage rates	Board of Education	Tuesday	May 12, 2026 South Learning Center
Board adopts final budgets	Board of Education	Thursday	June 11, 2026 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 FY 2027 budget process.

Fulton County Schools

Where Students Come First

Financial Section FY2027

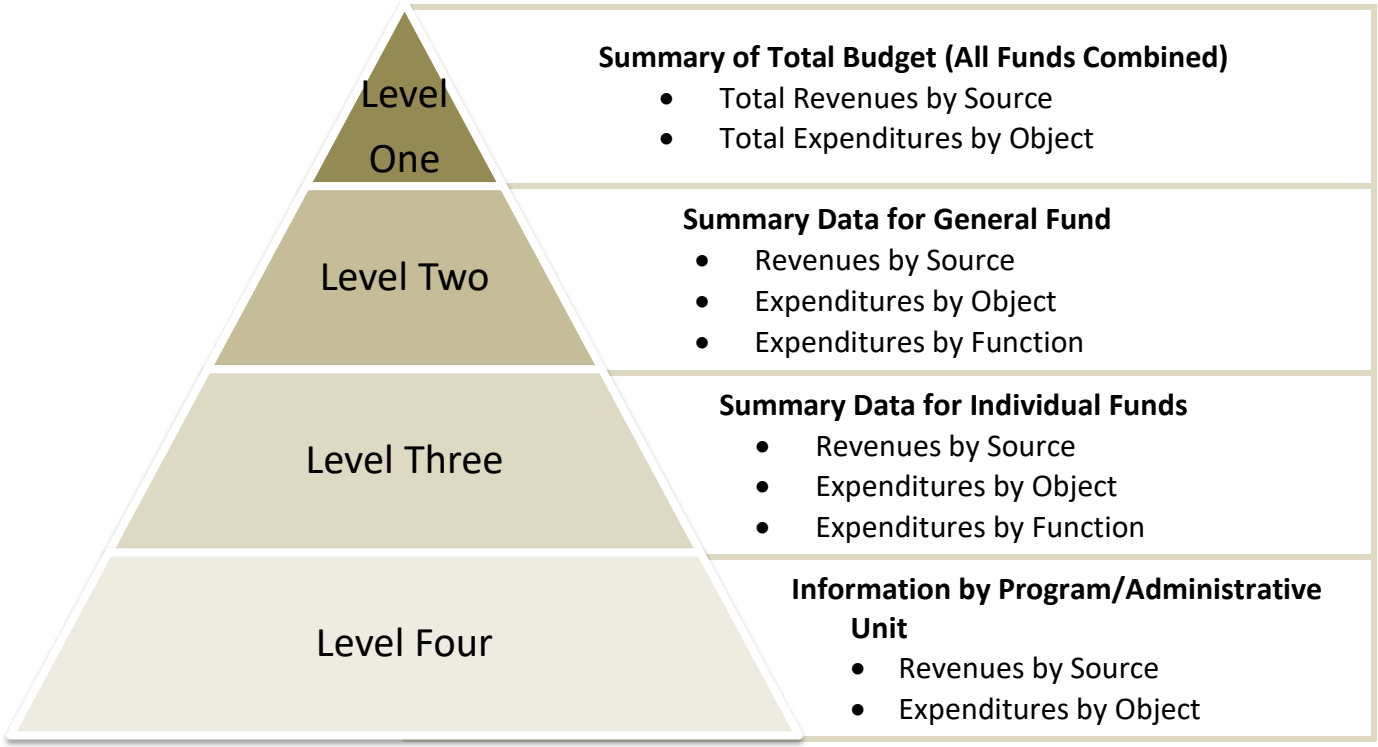


Dulce G. 2nd Grade – Lake Forrest ES

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, 2025, the School System reported a liability of $586,974,899 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2024. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2023. An expected total OPEB liability as of June 30, 2024 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, 2024. At June 30, 2024, the School System's proportion was 5.150557%, which was a decrease of 0.072851% from its proportion measured as of June 30, 2023.

For the fiscal year ended June 30, 2025, the School System recognized OPEB expense of ($4,452,377). At June 30, 2025, 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	$ 28,784,237	$ 105,986,388
Net difference between projected and actual earnings on OPED plan investments	$ -	$ 3,821,059
Changes in proportion and differences between School System contributions and proportionate share of	$ 10,139,950	$ 25,354,718
Changes in plan assumptions	$ 68,443,825	$ 58,103,209
School System contributions subsequent to the measurement	$ 35,977,006	
Total	**$ 143,345,018**	**$ 193,265,374**

School System contributions subsequent to the measurement date of $35,977,006 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:	
2026	$ (33,775,448)
2027	(39,471,029)
2028	(18,598,519)
2029	2,286,960
2030	3,394,701
2031	265,973
Total	**$ (85,897,362)**

Actuarial assumptions - The total OPEB liability as of June 30, 2024 (measurement date) was determined by an actuarial valuation as of June 30, 2023, 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, 2024:

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

Fulton County Schools' financial accounts are organized into six funds under the oversight of the School Board. A fund represents the highest level within the financial classification structure. School division resources are allocated to and accounted for in individual funds based on their intended purpose and the manner in which related spending activities are controlled.

The funds are summarized 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	$	1,401,680,698
School Nutrition Fund	$	56,500,920
Capital Project Fund	$	254,488,222
Special Revenue Fund	$	66,560,590
Pension Fund	$	47,724,073
Student Activity Fund	$	23,213,807
Total of All Functions	**$**	**1,850,168,310**

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 across all funds for FY2026-27 are projectedat $1,850,168,310 for FCS, reflecting a decrease of $50.8 million, or 2.67 percent compared to the FY2025-26 projected revenue of $1,901,004,321.

Local Revenue

Local Revenue accounts for approximately 61.08 percent of the school division's total budget and is primarily derived from real estate and personal property taxes assessed by the County to fund services for Fulton County residents. For FY2026-27, local revenue is projected to be $1,130,038,286, representing a decrease of $37.6 million, or 3.22 percent, compared to the FY2026 projected revenue budget.

Other Local Revenue

Other revenue for FY2027 is projected at $138,082,077 representing an decrease of $2.9 million, or 2.06 percent, compared to the FY2025–26 projected revenue budget. Other revenue sources include rental of school property, rebates and refunds, Universal Service Discount (E-Rate) funding, and student lunch and breakfast sales.

State Revenue

The total state revenue estimate is $490 M, which comprises about 26.46% of the total revenue for all funds. State revenue represent an increase of $741 K or .15% compared to the FY2025-26 projected revenue budget.

Federal Revenue

The total federal revenue estimate is $92.4M, which comprises about 5.0% of the total revenue for all funds. This amount is a decrease of $11.0M or 10.68% when compared to the FY 2025-26 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 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Current	FY 2027 Proposed	% Chg
REVENUE						
Local Revenue	1,002,454,318	1,063,315,467	1,116,259,415	1,167,656,650	1,130,038,286	-3.22%
State Revenue	421,103,784	443,704,986	490,276,214	488,838,550	489,579,489	0.15%
Federal Revenue	164,066,548	179,662,104	106,727,877	103,525,589	92,468,458	-10.68%
Other Revenue - Local	169,897,646	206,687,878	208,850,961	140,983,531	138,082,077	-2.06%
TOTAL REVENUE	**$ 1,757,522,296**	**$ 1,893,370,436**	**$ 1,922,114,467**	**$ 1,901,004,321**	**$ 1,850,168,310**	**-2.67%**

FINANCIAL FORECAST - ALL FUNDS

Projections for FY2027 - FY2031 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	FY2027 Proposed	FY2028 Forecast*	FY2029 Forecast*	FY2030 Forecast*	FY2031 Forecast*
Fund Balance July 1, 20xx	**$ 1,581,681,834**	**$ 1,117,395,088**	**$ 994,054,336**	**$ 931,561,455**	**$ 903,576,087**
Revenue					
Local Revenue	1,130,038,286	955,878,743	941,529,751	967,482,094	994,216,096
State Revenue	489,579,489	466,735,627	458,086,864	439,776,817	423,417,028
Federal Revenue	92,468,458	92,853,550	94,420,219	95,857,882	51,282,473
Other Revenue - Local	134,814,793	110,854,613	99,521,427	100,207,143	82,122,054
Total Revenue	**$ 1,846,901,026**	**$ 1,626,322,532**	**$ 1,593,558,261**	**$ 1,603,323,936**	**$ 1,551,037,651**
Expenditures					
Instruction	925,590,366	930,566,246	930,405,034	909,101,889	904,648,732
Pupil Services	155,521,118	159,331,257	159,040,077	158,140,880	156,878,286
Imprv. of Instructional Svcs.	50,082,102	51,875,561	51,970,840	51,723,116	51,553,733
Educational Media Services	14,113,649	14,981,061	15,025,085	14,910,623	14,832,359
Staff Development - Personnel	9,736,133	9,836,246	9,846,015	9,793,184	9,761,483
Federal Administration	1,877,630	1,879,220	1,880,125	1,877,771	1,876,162
General Administration	4,625,210	4,634,323	4,638,953	4,626,915	4,618,684
School Administration	86,192,270	92,401,165	92,679,723	91,176,467	90,973,789
Support Services - Business	91,825,129	72,560,717	72,594,092	72,485,941	72,411,992
Maintenance and Operation	108,474,606	110,563,588	110,622,808	110,468,835	110,363,555
School Safety & Security	19,259,287	20,831,913	20,881,556	20,752,483	20,664,227
Student Transportation	74,448,635	75,149,085	75,168,101	75,118,661	75,084,856
Support Services - Central	50,121,423	50,482,234	50,588,254	50,312,600	50,124,119
Other Support Services	40,035	40,035	40,035	40,035	40,035
School Nutrition Program	57,840,332	59,188,474	60,866,466	60,866,466	-
Fac. Acquisition & Constr. Svcs.	661,609,848	95,496,080	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	**$ 2,311,357,772**	**$ 1,749,817,206**	**$ 1,656,247,164**	**$ 1,631,395,865**	**$ 1,563,832,011**
Excess (deficiency) of Revenue over (under) Expenditures	$ (464,456,746)	$ (123,494,673)	$ (62,688,903)	$ (28,071,929)	$ (12,794,359)
Other Financing Sourced (Uses)					
Other Uses	170,000	170,000	170,000	170,000	170,000
Transfers In	3,097,284	3,237,445	3,279,546	3,170,085	3,095,239
Transfers Out	(3,097,284)	(3,253,524)	(3,253,524)	(3,253,524)	(3,253,524)
Total Other Financing Sources	**$ 170,000**	**$ 153,921**	**$ 196,022**	**$ 86,561**	**$ 11,715**
Fund Balance June 30, 20xx	**$ 1,117,395,088**	**$ 994,054,336**	**$ 931,561,455**	**$ 903,576,087**	**$ 890,793,443**

** Economic conditions could cause significant variances from the projections.*
Expenditures are forecasted at an expense rate of 100% for FY2027 - FY2031

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.

ALL FUNDS - EXPENDITURES BY FUNCTION

General Administration (2300)

Activities concerned with establishing and administering policy for operating the LUA. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.

School Administration (2400)

Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.

Support Services - Business (2500)

Activities concerned with the fiscal operation of the LUA, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing, and duplicating operations.

Maintenance and Operation of Plant Services (2600)

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Property insurance expenditures are recorded in this function.

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.

ALL FUNDS - EXPENDITURES BY FUNCTION

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.

Other Outlays (5000)

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

FY2026-27 Expenditures by Function - All Funds		
Instruction		925,639,163
Pupil Services		155,521,118
Improvement of Instructional Services		50,082,102
Educational Media Services		14,113,649
Instructional Staff Training		9,736,273
Federal Administration		1,877,630
General Administration		4,625,210
School Administration		86,192,270
Support Services - Business		91,825,129
Maintenance and Operation		108,474,606
School Safety & Security		19,259,287
Student Transportation		74,448,635
Support Services - Central		50,121,423
Other Support Services		40,035
School Nutrition Program		57,840,332
Operating Transfers		661,609,848
Fac. Acquisition & Constr. Services		3,097,284
Total of Budget by Function	**$**	**2,314,503,993**

EXPENDITURE ASSUMPTIONS

Personnel expenditures are projected to increase due to the following:

Teacher's Retirement System (TRS) projected to increase through FY 2031.

FY2026 (21.91); FY2027 (22.32); FY2028 (22.10); FY2029 (22.55); FY2030 (21.38); FY2031 (20.58)

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

ALL FUNDS - EXPENDITURES BY FUNCTION

The Health Insurance Benefit rate for non-certified employees will increase from $1,885 in FY2026 to $1,935 in FY2027.

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

The cost of materials and supplies is projected to increase through FY 2031.

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	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Proposed	Increase/ (Decrease)
Fund Balance July 1, 20XX	$1,141,929,471	$1,401,437,924	$1,500,332,549	$1,559,985,707	$ 1,581,681,834	21,696,127
Revenue						
Local Revenue	1,002,454,318	1,063,315,467	1,116,259,415	1,167,656,650	1,130,038,286	(37,618,364)
State Revenue	421,103,784	443,704,986	490,276,214	488,838,550	489,579,489	740,938
Federal Revenue	164,066,548	179,662,104	106,727,877	103,525,589	92,468,458	(11,057,131)
Other Revenue - Local	163,145,041	198,175,180	203,923,840	135,732,748	134,814,793	(917,955)
Total Revenue	$1,750,769,691	$1,884,857,737	$1,917,187,346	$1,895,753,539	$ 1,846,901,026	$ (48,852,512)
Expenditures						
Instruction	808,737,042	893,273,973	921,930,653	926,142,885	925,639,163	(503,722)
Pupil Services	92,960,406	127,214,115	132,735,128	160,519,643	155,521,118	(4,998,525)
Imprv. of Instructional Svcs.	61,714,382	74,681,463	69,478,768	66,587,421	50,082,102	(16,505,319)
Educational Media Services	17,108,862	18,607,156	19,574,729	15,129,206	14,113,649	(1,015,557)
Instructional Staff Training	23,213,473	24,107,109	17,455,575	20,808,456	9,736,273	(11,072,184)
Federal Administration	1,503,658	1,558,951	1,768,878	1,983,964	1,877,630	(106,334)
General Administration	14,408,941	15,474,120	6,847,377	4,897,146	4,625,210	(271,936)
School Administration	71,390,257	80,883,001	85,360,857	88,912,073	86,192,270	(2,719,803)
Support Services - Business	57,068,325	66,212,329	67,149,485	87,138,464	91,825,129	4,686,665
Maintenance and Operation	109,483,806	125,339,795	115,164,959	111,768,791	108,474,606	(3,294,185)
School Safety & Security	-	-	22,270,581	31,169,109	19,259,287	(11,909,822)
Student Transportation	60,139,003	68,476,295	69,548,343	75,229,330	74,448,635	(780,695)
Support Services - Central	39,748,816	45,798,901	47,088,685	49,537,397	50,121,423	584,026
Other Support Services	115,014	297,865	44,138	38,834	40,035	1,201
School Nutrition Program	46,942,892	52,057,348	53,074,123	62,365,779	57,840,332	(4,525,447)
Enterprise Operations	-	-	-	-	-	-
Community Svcs. Operations	-	-	-	-	-	-
Fac. Acquis. & Constr. Svcs.	90,944,387	198,009,366	229,863,365	171,958,914	661,609,848	489,650,934
Debt Service	1,176,600	691,917	-	-	-	-
Total Expenditures	$1,496,655,862	$1,792,683,704	$1,859,355,644	$1,874,187,412	$ 2,311,406,709	$ 437,219,297
Excess (deficiency) of Revenue over (under) Expenditures	$ 254,113,829	$ 92,174,034	$ 57,831,702	$ 21,566,127	$ (464,505,683)	$(486,071,809)
Other Financing Sourced (Uses)						
Sale of Capital Assets	5,394,624	6,720,592	1,821,456	130,000	170,000	-
Transfers In	1,357,981	1,792,106	3,105,665	5,120,783	3,097,284	-
Transfers Out	(1,357,981)	(1,792,106)	(3,105,665)	(5,120,783)	(3,097,284)	-
Total Other Financing Sources	$ 5,394,624	$ 6,720,592	$ 1,821,456	$ 130,000	$ 170,000	$ 425,560,165
Fund Balance June 30, 20XX	$1,401,437,924	$1,500,332,549	$1,559,985,707	$1,581,681,834	$ 1,117,346,152	$(464,335,683)

Expenditures are projected at 97 percent for FY2026 and 100 percent for FY2027, subject to Board approval.

FINANCIAL FORECAST - ALL FUNDS

Projections for FY2027 - FY2031 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	FY2027 Proposed	FY2028 Forecast*	FY2029 Forecast*	FY2030 Forecast*	FY2031 Forecast*
Fund Balance July 1, 20xx	**$ 1,581,681,834**	**$ 1,117,346,152**	**$ 994,021,478**	**$ 931,502,575**	**$ 903,600,646**
Revenue					
Local Revenue	1,130,038,286	955,878,743	941,529,751	967,482,094	994,216,096
State Revenue	489,579,489	466,735,627	458,086,864	439,776,817	423,417,028
Federal Revenue	92,468,458	92,853,550	94,420,219	95,857,882	51,282,473
Other Revenue - Local	134,814,793	110,854,613	99,521,427	100,207,143	82,122,054
Total Revenue	**$ 1,846,901,026**	**$ 1,626,322,532**	**$ 1,593,558,261**	**$ 1,603,323,936**	**$ 1,551,037,651**
Expenditures					
Instruction	925,639,163	930,566,246	930,405,034	909,101,889	904,648,732
Pupil Services	155,521,118	159,331,257	159,040,077	158,140,880	156,878,286
Imprv. of Instructional Svcs.	50,082,102	51,875,561	51,970,840	51,723,116	51,553,733
Educational Media Services	14,113,649	14,981,061	15,025,085	14,910,623	14,832,359
Staff Development - Personnel	9,736,273	9,836,246	9,846,015	9,793,184	9,761,483
Federal Administration	1,877,630	1,879,220	1,880,125	1,877,771	1,876,162
General Administration	4,625,210	4,634,323	4,638,953	4,626,915	4,618,684
School Administration	86,192,270	92,401,165	92,679,723	91,176,467	90,973,789
Support Services - Business	91,825,129	72,560,717	72,594,092	72,485,941	72,411,992
Maintenance and Operation	108,474,606	110,563,588	110,622,808	110,468,835	110,363,555
School Safety & Security	19,259,287	20,831,913	20,881,556	20,752,483	20,664,227
Student Transportation	74,448,635	75,149,085	75,168,101	75,118,661	75,084,856
Support Services - Central	50,121,423	50,482,234	50,588,254	50,312,600	50,124,119
Other Support Services	40,035	40,035	40,035	40,035	40,035
School Nutrition Program	57,840,332	59,188,474	60,866,466	60,866,466	-
Fac. Acquisition & Constr. Svcs.	661,609,848	95,496,080	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	**$ 2,311,406,709**	**$ 1,749,817,206**	**$ 1,656,247,164**	**$ 1,631,395,865**	**$ 1,563,832,011**
Excess (deficiency) of Revenue over (under) Expenditures	$ (464,505,683)	$ (123,494,673)	$ (62,688,903)	$ (28,071,929)	$ (12,794,359)
Other Financing Sourced (Uses)					
Other Uses	170,000	170,000	170,000	170,000	170,000
Transfers In	3,097,284	3,237,445	3,279,546	3,170,085	3,095,239
Transfers Out	(3,097,284)	(3,237,445)	(3,279,546)	(3,170,085)	(3,095,239)
Total Other Financing Sources	**$ 170,000**	**$ 170,000**	**$ 170,000**	**$ 170,000**	**$ 170,000**
Fund Balance June 30, 20xx	**$ 1,117,346,152**	**$ 994,021,478**	**$ 931,502,575**	**$ 903,600,646**	**$ 890,976,287**

** Economic conditions could cause significant variances from the projections.*
Expenditures are forecasted at an expense rate of 100% for FY2027 - FY2031

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.

Property

Expenditures for the purchase or acquisition of land and improvements, acquiring existing buildings and contracted construction of buildings, machinery and equipment, purchase or lease of buses and/or equipment.

Other Objects

Other charges include expenditures that support the use of technology applications and programs (e.g., utilities, travel, insurance, phone charges, etc.).

Other Uses (Transfers)

Amounts transferred to another fund. The offsetting transaction will be recorded in Revenue Source 5200 in the fund to which the transfer is made.

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

Summary of All Funds - Expenditures by Object

Description	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)
All Funds						
Personnel Services						
Salary	714,508,665	777,174,830	816,025,115	835,770,000	840,692,502	4,922,503
Other Salary	61,015,658	90,984,383	64,773,435	91,871,337	58,502,093	(33,369,244)
Employee Benefits						
Health	129,787,638	159,182,254	184,488,141	210,022,229	219,896,200	9,873,971
Teachers Retirement (TRS)	133,197,334	147,924,877	161,898,123	172,916,099	175,421,885	2,505,786
Dental	2,908,406	2,898,128	2,935,661	3,234,313	3,064,050	(170,264)
Other Benefits	43,207,836	46,418,987	60,424,035	28,423,474	24,236,390	(4,187,083)
Total Personnel & Benefits	**$ 1,084,625,535**	**$ 1,224,583,460**	**$ 1,290,544,510**	**$ 1,342,237,452**	**$ 1,321,813,121**	**$ (20,424,331)**
Operating						
Equipment & Related	83,739,237	198,784,732	213,172,145	119,509,851	568,072,600	448,562,749
Supplies & Materials	74,413,996	78,163,789	76,344,095	85,591,330	98,932,407	13,341,077
Other	57,850,392	60,322,388	51,203,797	54,835,206	69,189,997	14,354,791
Other Purchased Services	61,170,036	60,041,311	62,019,817	90,558,866	76,222,945	(14,335,921)
Professional & Technical Services	67,886,303	78,335,810	70,165,863	91,132,621	112,049,552	20,916,931
Utilities	26,367,979	29,359,885	32,333,813	30,108,175	28,477,620	(1,630,555)
Property Services	28,346,567	28,541,070	38,013,294	36,737,358	29,027,985	(7,709,373)
Textbooks	8,492,201	28,835,588	20,702,062	17,958,493	3,948,500	(14,009,993)
Field Trips & Travel	3,325,071	3,675,442	3,411,247	4,370,246	2,671,982	(1,698,264)
Payment to 3rd parties	438,543	2,040,228	1,445,001	1,147,815	1,000,000	(147,815)
Transfers	1,357,981	1,792,106	3,105,665	5,120,783	3,097,284	(2,023,499)
Total Operating	**$ 413,388,308**	**$ 569,892,351**	**$ 571,916,798**	**$ 537,070,743**	**$ 992,690,872**	**$ 455,620,129**
Grand Total	**$ 1,498,013,843**	**$ 1,794,475,810**	**$ 1,862,461,309**	**$ 1,879,308,195**	**$ 2,314,503,993**	**$ 435,195,798**

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

Financial Forecast by Object

Description	FY2026 Projected	FY2027 Proposed	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast	FY2031 Forecast
All Funds						
Personnel Services						
Salary	835,770,000	840,692,502	852,849,000	848,920,671	846,857,514	823,745,850
Other Salary	91,871,337	58,502,093	58,080,593	57,991,714	57,954,404	57,954,126
Employee Benefits						
Health	210,022,229	219,896,200	223,526,472	222,518,339	222,084,923	216,036,350
Teachers Retirement (TRS)	172,916,099	175,421,885	176,027,827	178,585,215	168,743,804	160,516,739
Dental	3,234,313	3,064,050	3,065,862	3,053,421	3,046,981	2,907,781
Other Benefits	28,423,474	24,236,390	22,804,704	22,724,088	22,683,171	22,182,707
Total Personnel & Benefits	**$ 1,342,237,452**	**$ 1,321,813,121**	**$ 1,336,354,458**	**$ 1,333,793,446**	**$ 1,321,370,797**	**$ 1,283,343,553**
Operating						
Equipment & Related	119,509,851	568,072,600	95,627,508	3,551,574	3,551,574	3,551,574
Supplies & Materials	85,591,330	98,932,407	82,682,919	83,204,633	70,759,734	41,953,110
Other	54,835,206	69,189,997	79,332,768	78,832,330	78,843,846	78,851,720
Other Purchased Services	90,558,866	76,222,945	11,273,206	12,768,065	12,768,065	12,768,065
Professional & Technical Svcs.	91,132,621	112,049,552	39,754,811	38,651,757	38,651,757	38,651,757
Utilities	30,108,175	28,477,620	27,592,702	27,591,873	27,591,873	27,591,873
Property Services	36,737,358	29,027,985	26,081,955	26,081,508	26,081,508	26,081,508
Textbooks	17,958,493	3,948,500	3,830,045	3,830,045	3,830,045	3,830,045
Field Trips & Travel	4,370,246	2,671,982	2,567,940	2,552,389	2,552,389	2,552,389
Payment to 3rd Parties	1,147,815	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Transfers	5,120,783	3,097,284	3,237,445	3,279,546	3,170,085	3,095,239
Total Operating	**$ 537,070,743**	**$ 992,690,872**	**$ 372,981,299**	**$ 281,343,721**	**$ 268,800,876**	**$ 239,927,280**
Grand Total	**$ 1,879,308,195**	**$ 2,314,503,993**	**$ 1,709,335,757**	**$ 1,615,137,167**	**$ 1,590,171,673**	**$ 1,523,270,832**

Fulton County Board of Education
Fiscal Year 2026-27 Budgets

The proposed budgets are scheduled to be adopted in final form by the Board on June 11, 2026.

	General Fund	School Nutrition Fund	Special Revenue Fund	Capital Project Fund	Pension Fund	Student Activity Fund	Total All Funds
Fund Balance July 1, 2026	282,927,123	19,175,767	-	656,765,181	607,509,615	15,304,150	1,581,681,835
Revenues:							
Local Revenue	891,885,774	-	-	238,152,512	-	-	1,130,038,286
State Revenue	476,093,666	1,313,879	12,171,943	-	-	-	489,579,489
Federal Revenue	1,150,243	39,419,976	50,212,703	1,685,536	-	-	92,468,458
Other Revenue - Local	32,381,015	15,767,065	1,078,659	14,650,174	47,724,073	23,213,807	134,814,793
Total Revenue	$ 1,401,510,698	$ 56,500,920	$ 63,463,306	$ 254,488,222	$ 47,724,073	$ 23,213,807	$ 1,846,901,026
Expenditures:							
Instruction	891,435,491	-	34,203,672	-	-	-	925,639,163
Pupil Services	138,998,465	-	16,522,653	-	-	-	155,521,118
Improvement of Instructional Svcs	47,873,986	-	2,208,115	-	-	-	50,082,102
Educational Media Services	13,689,378	-	424,271	-	-	-	14,113,649
Staff Development - Personnel	1,975,785	-	7,760,488	-	-	-	9,736,273
Federal Administration	-	-	1,877,630	-	-	-	1,877,630
General Administration	3,023,097	-	1,602,113	-	-	-	4,625,210
School Administration	84,543,011	-	1,649,259	-	-	-	86,192,270
Support Services - Business	23,725,647	-	-	-	44,885,675	23,213,807	91,825,129
Maintenance and Operation	108,474,606	-	-	-	-	-	108,474,606
School Safety & Security	19,259,287	-	-	-	-	-	19,259,287
Student Transportation	74,364,499	-	84,136	-	-	-	74,448,635
Support Services - Central	49,893,170	-	228,253	-	-	-	50,121,423
Other Support Services	40,035	-	-	-	-	-	40,035
School Nutrition Program	-	57,840,332	-	-	-	-	57,840,332
Construction & Capital Expenditur	-	-	-	-	-	-	-
Operating Transfers	-	-	-	-	-	-	-
Facilities Acquisition & Constr. Svc	-	-	-	661,609,848	-	-	661,609,848
Debt Service	-	-	-	-	-	-	-
Total Expenditures	$ 1,457,296,457	$ 57,840,332	$ 66,560,590	$ 661,609,848	$ 44,885,675	$ 23,213,807	$ 2,311,406,709
(under) Expenditures	$ (55,785,758)	$ (1,339,412)	$ (3,097,284)	$ (407,121,626)	$ 2,838,398	$ -	$ (464,505,683)
Other Financing Sourced (Uses)							
Sale of Capital Assets	170,000	-	-	-	-	-	170,000
Transfers In	-	-	3,097,284	-	-	-	3,097,284
Transfers Out	(3,097,284)	-	-	-	-	-	(3,097,284)
Total Other Financing Sources	$ (2,927,284)	$ -	$ 3,097,284	$ -	$ -	$ -	$ 170,000
Fund Balance June 30, 2027	$ 224,214,080	$ 17,836,355	$ (0)	$ 249,643,555	$ 610,348,013	$ 15,304,150	$ 1,117,346,152

The fiscal year 2026-2027 budgets published herin are tentative. These budgets will be considered for final adoption by the Fulton County Board of Education at 6:00 p.m., on June 11, 2026 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 General Fund fund statement outlines funding sources, expenditures, and fund balances for FY2023–FY2025, along with projected figures for FY2026 and the proposed budget for FY2027.

General Fund - Financial Statement

Description	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected *	FY2027 Proposed	Increase/ (Decrease)
Fund Balance July 1, 20xx	$ 366,209,040	$ 421,639,772	$ 403,475,424	$ 355,140,799	$ 282,927,123	$ (72,213,677)
Revenue						
Local Revenue	763,513,760	821,652,452	866,803,043	918,614,873	891,885,774	(26,729,099)
State Revenue	407,744,823	431,269,247	476,807,026	475,812,176	476,093,666	281,490
Federal Revenue	938,450	971,716	1,157,334	1,000,000	1,150,243	150,243
Other Revenue - Local	43,171,270	50,795,327	36,904,809	34,972,570	32,381,015	(2,591,555)
Transfers	-	-	-	-	-	-
Total Revenue	**$ 1,215,368,303**	**$ 1,304,688,742**	**$ 1,381,672,212**	**$ 1,430,399,619**	**$ 1,401,510,698**	**$ (28,888,921)**
Expenditures						
Instruction	719,693,368	824,091,420	876,754,510	883,981,918	891,435,491	7,453,573
Pupil Services	78,620,916	88,204,814	94,279,517	139,499,444	138,998,465	(500,979)
Improv. of Instructional Ser.	46,547,492	54,760,266	65,215,944	63,709,657	47,873,986	(15,835,671)
Instructional Staff Training	7,108,898	8,307,641	9,106,108	10,383,164	1,975,785	(8,407,379)
Educational Media Services	16,664,571	17,936,577	19,163,397	14,644,938	13,689,378	(955,561)
Federal Administration	-	-	10,115	-	-	-
General Administration	3,415,785	2,233,472	3,740,116	3,040,889	3,023,097	(17,792)
School Administration	68,698,062	77,452,873	83,465,207	87,017,832	84,543,011	(2,474,822)
Support Services - Business	18,339,859	26,193,806	27,502,410	28,339,886	23,725,647	(4,614,239)
Maintenance and Operation	106,064,793	117,334,746	111,241,184	111,610,940	108,474,606	(3,136,334)
School Safety & Security	-	-	21,745,824	31,030,634	19,259,287	(11,771,347)
Student Transportation	58,783,525	66,819,176	69,368,866	75,115,290	74,364,499	(750,791)
Support Services - Central	38,918,536	44,546,532	46,765,253	49,209,086	49,893,170	684,084
Other Support Services	40,941	40,070	31,872	38,834	40,035	1,201
Debt Service	1,176,600	691,917	-	-	-	-
Total Expenditures	**$ 1,164,073,346**	**$ 1,328,613,310**	**$ 1,428,722,628**	**$ 1,497,622,513**	**$ 1,457,296,457**	**$ (40,326,056)**
Excess (deficiency) of Revenue over (under) Expenditures	51,294,957	(23,924,568)	(47,050,416)	(67,222,894)	(55,785,758)	-
Other Financing Sources (Uses)						
Sale of Capital Assets	5,394,624	6,720,592	1,821,456	130,000	170,000	40,000
Transfers In	49,566	415,867	-	-	-	-
Transfers Out	(1,308,415)	(1,376,240)	(3,105,665)	(5,120,783)	(3,097,284)	2,023,499
Total Other Financing Sources	**$ 4,135,775**	**$ 5,760,219**	**$ (1,284,209)**	**$ (4,990,783)**	**$ (2,927,284)**	**$ 2,063,499**
Net Change in Fund Balance	55,430,732	(18,164,348)	(48,334,625)	(72,213,677)	(58,713,042)	2,063,499
Fund Balance June 30, 20xx	**$ 421,639,772**	**$ 403,475,424**	**$ 355,140,799**	**$ 282,927,123**	**$ 224,214,080**	**$ (70,150,178)**

***Expenditures are projected at 97 percent for FY2026 and 100 percent for FY2027, subject to Board approval.*

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 27. In FY 27, all sources of the General Fund revenue are expected to decrease by $18.3 M or 2.31% compared to FY 2025-26 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 FY 27, the FCS millage rate is 17.080 for Maintenance and Operations.

In FY 27, property taxes are projected to account for approximately 64.06% of the school district's revenues. The preliminary 2026-2027 fiscal year estimate of the local tax digest revenues is based on information available as of April 2025 and is estimated to be $891,885,774.

Other Local Revenues

Other local revenue projection for FY 2027 is $32,551,015, a decrease of -7.27% when compared to the FY 2025-26 budget. Other local revenue comprises about 2.34% of the total revenue for the general fund.

State Revenues

State revenue projection for FY 2027 is $466,618,511 a decrease of $ 9.1 M or 1.93% compared to the FY 2025-26 current budget.

The State of Georgia contributes 34% 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.

Computer Science Capacity Grant

The CS Teacher Credential grant is intended to support broadening participation in K-12 CS education and to assist in the implementation of O.C.G.A. §20-2-149.3 by providing funding for teacher professional development and training, teacher certifications, and teacher endorsements for middle and high school CS teachers.

Computer Science Teacher Equipment and Community Grant

The CS Teacher Equipment and Community (CSTEC) grant is intended to build a community for CS teachers that will provide professional instruction, practice, and pedagogy support. Funds can be used to support up to five teachers per district to join a CS professional organization, to pay for registration costs to attend a local or national CS-focused conference, and to purchase a class set of physical computing devices along with the necessary professional training for implementation and use.

GSFIC ST Fund Vocational Construction Equipment

To upgrade or create vocational labs, supporting pathways like Heavy Equipment Operations, through partnerships with organizations like CEFGA (Construction Education Foundation of Georgia) and local industries.

Federal Revenues

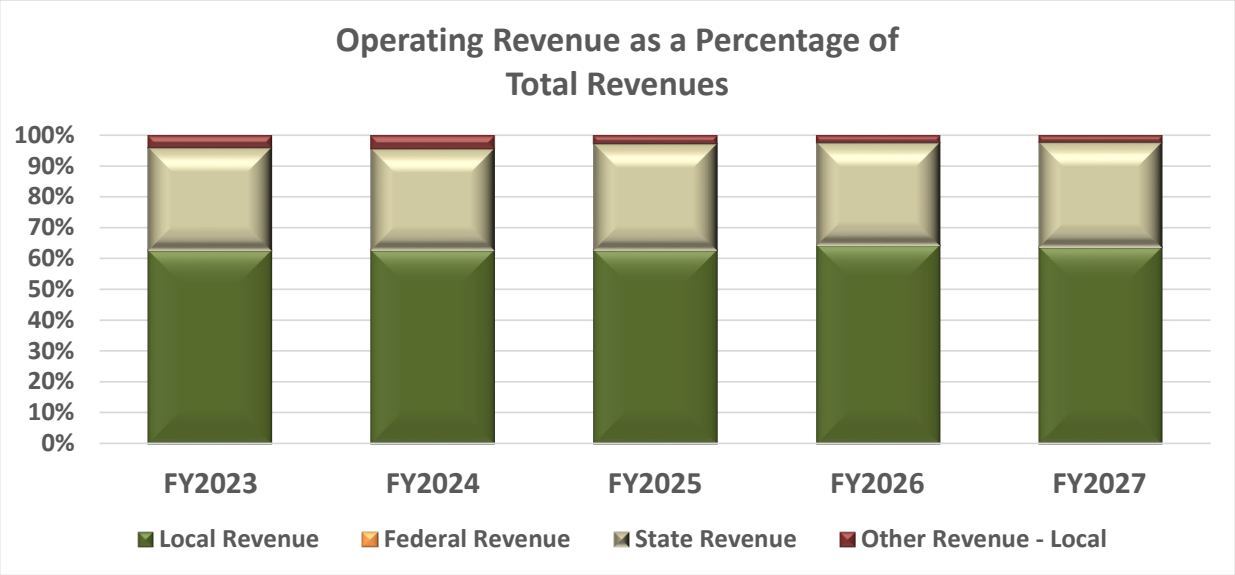
Federal revenue projection for FY 2027 is $1,150,243, a slight decrease of $150,243 as compared to the FY 2025-26 projected budget.

Federal Revenue in the general fund is comprised of JROTC funding. Federal revenue grants account for approximately .08% of total district general fund revenues.

Inter-fund Transfers In

Inter-fund transfers are local school district operating funds required to match the funding of some grants such as for Career Technical Education.

General Fund - Revenue by Source						
	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)
Revenue						
Local Revenue	763,513,760	821,652,452	866,803,043	918,614,873	891,885,774	$ (26,729,099)
State Revenue	407,744,823	431,269,247	476,807,026	475,812,176	476,093,666	281,490
Federal Revenue	938,450	971,716	1,157,334	1,000,000	1,150,243	150,243
Other Revenue - Local	48,565,894	57,515,920	38,726,265	35,102,570	32,551,015	(2,551,555)
Total Revenue	$ 1,220,762,928	$ 1,311,409,334	$ 1,383,493,668	$ 1,430,529,619	$ 1,401,680,698	$ (28,848,921)



General Fund - Trends as Percent of Revenue Sources						
Description	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)
Local Revenue	62.54%	62.65%	62.65%	64.22%	63.63%	-0.59%
State Revenue	33.40%	32.89%	34.46%	33.26%	33.97%	0.70%
Federal Revenue	0.08%	0.07%	0.08%	0.07%	0.08%	0.01%
Other Revenue - Local	3.98%	4.39%	2.80%	2.45%	2.32%	-0.13%

GENERAL FUND - LOCAL REVENUE

General Fund - Local Revenues					
Description	**FY2023 Actuals**	**FY2024 Actuals**	**FY2025 Actuals**	**FY2026 Projected**	**FY2027 Proposed**
Ad Valorem Taxes	711,596,803	738,388,321	814,711,185	866,191,703	839,917,236
Homeowner Tax Relief	-	33,470,195	-	-	-
Other Taxes	1,841,959	521,550	217,046	563,628	500,000
Title Ad Valorem Tax	45,937,772	45,842,238	47,408,020	46,859,542	46,968,538
Real Estate Transfer	4,137,227	3,430,147	4,466,794	5,000,000	4,500,000
Total Local Revenue	**$ 763,513,760**	**$ 821,652,452**	**$ 866,803,043**	**$ 918,614,873**	**$ 891,885,774**

GENERAL FUND - LOCAL REVENUE NARRATIVES

Local revenue for FCS is projected at $891 million in FY2027, representing a 2.91 percent decrease compared to FY2026. Local revenues account for 64.06 percent of total General Fund revenues.

Ad Valorem Taxes — Ad valorem taxes are county generated revenues based on the assessed value of property, including real estate and personal property. For FY2027, ad valorem tax revenue is projected at $839 million.

Other Taxes — Other taxes consist of miscellaneous tax revenues collected by city or county governments and transferred to the local education agency (LUA). These revenues include railroad car taxes and payments in lieu of taxes received from the Tennessee Valley Authority (TVA) through the Georgia Department of Revenue. For FY2027, other tax revenue is projected at $500 thousand.

Title Ad Valorem Taxes (TAVT) — Title Ad Valorem Taxes are revenues generated from the replacement of the former motor vehicle “Birthday Tax.” For FY2027, TAVT revenue is projected at $46.9 million.

GENERAL FUND - STATE REVENUE

General Fund - State Revenues					
Description	**FY2023 Actuals**	**FY2024 Actuals**	**FY2025 Actuals**	**FY2026 Projected**	**FY2027 Proposed**
QBE (State And Local Funds)	541,464,722	588,094,880	621,876,823	618,846,069	624,885,149
QBE Allotment (Operating Costs)	38,040,857	37,419,270	37,083,656	54,649,624	54,898,237
Total State Categorical Grants	27,474,693	8,306,674	19,834,979	21,607,262	23,010,036
QBE Local Fair Share (Debit)	(209,120,993)	(226,735,389)	(236,357,369)	(257,705,567)	(237,989,166)
Capital Outlay Grants	272,474	-	-	-	-
Other Grants From Georgia Department Of Education	4,239,556	23,154,611	9,025,752	32,614,788	4,835,509
On Behalf Payments - Health Insurance	-	-	13,268,998	-	-
On Behalf Payments - Teachers Retirement	51,039	53,869	47,298	-	-
Medicare Reimbursement	102,208	97,780	5,037,890	100,000	100,000
Funds From Other State Agencies	5,220,267	877,552	6,988,999	5,700,000	6,353,901
Total State Revenue	**$ 407,744,823**	**$ 431,269,247**	**$ 476,807,026**	**$ 475,812,176**	**$ 476,093,666**

GENERAL FUND - STATE REVENUE NARRATIVES

State revenue is projected at $476 million, representing a 0.06 percent increase compared to FY2026.

Local Fair Share - Local Fair Share is expected to decrease by $19.7 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:

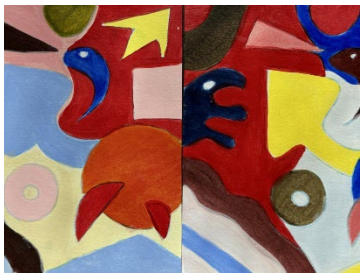
1. General and career education programs - for purposes of QBE funding, these programs include all instructional and vocational programs other than special programs. (General programs also include the non-instructional staff development, professional development and media center programs.)
2. Special 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.

Program Name	FTE	Assigned Weight
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	**FY2023 Actuals**	**FY2024 Actuals**	**FY2025 Actuals**	**FY2026 Projected**	**FY2027 Proposed**
Categorical Grants - Direct From Federal Government	938,450	971,716	1,150,243	1,000,000	1,150,243
Other Federal Grants Through Georgia Department Of Education	-	-	7,091	-	-
Total Federal Revenue	**$ 938,450**	**$ 971,716**	**$ 1,157,334**	**$ 1,000,000**	**$ 1,150,243**

GENERAL FUND - FEDERAL REVENUE NARRATIVES

Federal revenue is projected to be $1,150,243 for FCS in FY 2027.

GENERAL FUND - OTHER FINANCING REVENUE

School Operating Fund - Other Financing Revenues					
Description	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Proposed
Tuition From Individuals	1,261,978	1,048,290	1,175,110	1,125,000	1,125,000
Investment Income	16,678,251	27,459,889	23,963,506	21,000,000	19,750,000
Student Sales - Breakfast And Lunch Programs	(386)	-	-	-	-
Rental of Property	1,928,716	2,099,245	2,047,371	2,014,000	1,795,635
Operating Revenues	387,588	339,669	361,423	575,000	425,000
Federal Indirect Cost Reimbursement	12,530,608	14,882,094	4,872,888	4,298,870	2,000,000
Other Local Revenues	9,895,991	4,446,516	3,497,840	5,959,700	7,283,880
Miscellaneous Income	153,631	(1,645)	220,363	-	1,500
Other Long Term Debt Proceeds	334,893	521,268	766,308	-	-
Total Other Financing Sources	**$ 43,171,270**	**$ 50,795,327**	**$ 36,904,809**	**$ 34,972,570**	**$ 32,381,015**

GENERAL FUND - OTHER REVENUE NARRATIVES

Other Local Revenue is projected to be $32.3 M for FY 2027. That is a decrease of 7.41% when compared to FY 2026. Other local revenue accounts for 2.33% of the general fund revenues.

Tuition — Revenue generated from students residing outside the district who attend FCS schools. Tuition revenue is projected to remain flat in FY2027.

Investment Income — Projected to decrease by 5.95 percent compared to the current year.

Federal Indirect Reimbursement - Projected to decrease by 53.48% over FY 2027 projected revenue.

GENERAL FUND EXPENDITURES

The Superintendent proposes a $1.46 billion General Fund Expenditure Budget for FY27. Although student enrollment decreased, we recommend that FCS fund an instructional reserve in the amount of $5.0 million to meet unforeseen instructional needs and to ensure the timeliness of resources for our schools.

The school year will begin with 11,440.14 General Fund budgeted positions. The primary usage of the monies in the General Fund is for Instruction followed by Maintenance and Operations. 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 85.5% of the General Fund is budgeted for Salaries and Benefits.

FY27 Appropriations			
Function	**Amount**	**Per Pupil**	**% of Total**
Instruction	891,435,491	10,513	61.04%
Pupil Services	138,998,465	1,639	9.52%
Improvement of Instructional Services	47,873,986	565	3.28%
Instructional Staff Training	1,975,785	23	0.14%
Educational Media Services	13,689,378	161	0.94%
General Administration	3,023,097	36	0.21%
School Administration	84,543,011	997	5.79%
Support Services - Business	23,725,647	280	1.62%
Maintenance and Operation	108,474,606	1,279	7.43%
School Safety & Security	19,259,287	227	1.32%
Student Transportation	74,364,499	877	5.09%
Support Services - Central	49,893,170	588	3.42%
Other Support Services	40,035	0	0.00%
Transfers	3,097,284	*	0.21%
Total Expenditures	1,460,393,741	17,187	100.00%
**Transfers not included in per pupil calculation*			

Personnel Services (58.19%)

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 (27.28%)

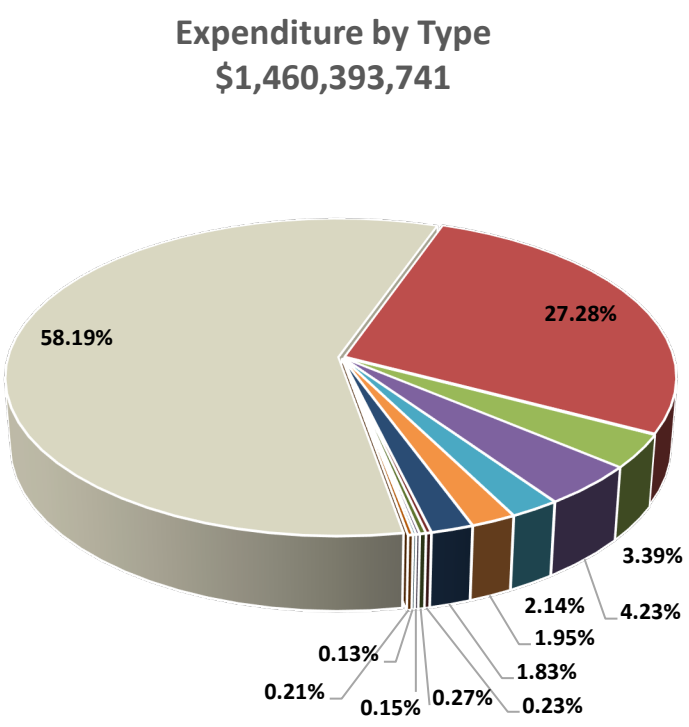
Costs paid by Fulton County Schools on behalf of employees, in addition to regular salary.

Supplies & Materials (3.39%)

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

Purchased Services (4.23%)

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



Professional &Technical Services (2.14%)

Costs related to fees and software systems.

Utilities (1.95%)

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

Property Services (1.83%)

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

Equipment & Related (.23%)

Cost for new equipment.

Other Budgeted Items (.56%)

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, count for less than 1% of the total budget.

Instruction (61.04%)
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 (9.52%)
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 (3.28%)
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 (.14%)
Instructional Staff Training Activities associated with the professional development and training of instructional personnel.

Educational Media Service (.94%)
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 (5.79%)
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 (1.62)
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 (7.43%)
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 (1.32%)
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 (5.09%)
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 (3.42%)
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 (0.21%)
These are outlays which cannot be properly classified as expenditures but require budgetary or accounting control.

General Fund - Expenditures by Object

Description	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)
Personnel Services						
Salary	658,456,670	714,884,360	766,338,328	809,643,282	793,053,973	(16,589,309)
Other Salary	44,400,305	70,201,321	61,415,594	89,356,753	56,726,696	(32,630,057)
Employee Benefits				-		
Health	120,378,444	147,216,688	173,323,218	202,752,483	206,367,024	3,614,540
Teachers Retirement (TRS)	125,276,324	138,747,389	154,143,741	169,925,370	167,446,241	(2,479,129)
Dental	2,686,327	2,670,411	2,745,969	3,094,536	2,847,220	(247,317)
Other Benefits	41,058,040	44,182,216	58,531,836	26,656,526	21,731,709	(4,924,817)
Total Personnel & Benefits	$ 992,256,110	$1,117,902,384	$1,216,498,685	$1,301,428,950	$1,248,172,862	$(53,256,089)
Operating						
Equipment & Related	16,732,685	22,098,512	11,432,990	8,905,188	3,337,577	(5,567,611)
Supplies & Materials	26,997,847	28,018,035	26,471,212	40,620,671	49,514,611	8,893,940
Other	(15,085,808)	(16,398,297)	(15,185,549)	(16,456,215)	1,959,123	18,415,338
Other Purchased Services	58,426,590	53,272,302	59,656,027	68,879,870	61,713,751	(7,166,119)
Professional & Technical Services	32,826,391	44,219,259	46,850,175	52,847,801	31,202,256	(21,645,545)
Utilities	21,957,741	21,459,157	26,078,232	30,011,293	28,437,910	(1,573,383)
Property Services	22,162,371	25,583,780	32,794,647	35,585,277	26,749,493	(8,835,784)
Textbooks	5,161,210	28,832,674	20,702,062	18,513,911	3,948,500	(14,565,411)
Field Trips & Travel	2,251,045	2,590,253	2,928,306	3,453,407	2,211,437	(1,241,970)
Payment to 3rd parties	387,163	1,035,250	495,841	150,582	-	(150,582)
Total Operating	$ 171,817,237	$ 210,710,926	$ 212,223,943	$ 242,511,785	$ 209,074,658	$(33,437,126)
Other Use of Funds						
Principal & Interest Payments	-	-	-	-	-	-
Transfers	1,308,415	1,376,240	3,105,665	5,120,783	3,097,284	(2,023,499)
Total Other Uses of Funds	$ 1,308,415	$ 1,376,240	$ 3,105,665	$ 5,120,783	$ 3,097,284	$ (2,023,499)
Grand Total	$1,165,381,761	$1,329,989,549	$1,431,828,293	$1,549,061,518	$1,460,344,804	$(88,716,714)

BUDGET ASSUMPTIONS, INITIATIVES, AND CONSTRAINTS

NOTABLE EXPENDITURE RECOMMENDATIONS:

- Compensation recommendation (Mid-year step for eligible employees) — $8.0 M
- Health Insurance increase (all employees) — $3.0 M
- TRS Increase — $3.2 M
- Pre-Kindergarten (GF contribution) — $3.1 M

FUNDS TO BE COMMITTED IN FUND BALANCE:

- Risk Management — $5.0 M
- Textbooks — $1.5 M
- Reserves (*Working Capital, Catastrophic Event, Revenue Stabilization*) * — $220 M

Committed per Board Policy DCL

OTHER SUSTAINING REVENUE SOURCES:

- Investment Income — $19.7M
- Federal Indirect Cost Reimbursement — $2.0 M
- Rental of Property — $1.8 M
- Tuition from Individuals — $1.1 M

NOTABLE HIGHLIGHTS:

- Computer Equipment Reduction — $340 K
- Facility Rentals — $694 K
- Overtime — $20 K
- Contribution to Local Pension — $4.5 M

(based on active employees unfunded liability)

General Fund Revenue and Expenditures

Description	Proposed Budget	Per Pupil	% of Total
Revenue			
Local Revenue	891,885,774	10,519	63.63%
State Revenue	476,093,666	5,615	33.97%
Federal Revenue	1,150,243	14	0.08%
Other Revenue - Local	32,551,015	384	2.32%
Total Revenue	**$ 1,401,680,698**	**$ 16,531**	**100.00%**
Expenditures			
Instruction	891,435,491	10,513	61.17%
Pupil Services	138,998,465	1,639	9.54%
Improvement of Instructional Services	47,873,986	565	3.29%
Staff Development - Personnel	1,975,785	23	0.14%
Educational Media Services	13,689,378	161	0.94%
Federal Administration	-	-	0.00%
General Administration	3,023,097	36	0.21%
School Administration	84,543,011	997	5.80%
Support Services - Business	23,725,647	280	1.63%
Maintenance and Operation	108,474,606	1,279	7.44%
School Safety & Security	19,259,287	227	1.32%
Student Transportation	74,364,499	877	5.10%
Support Services - Central	49,893,170	588	3.42%
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	***$ 1,457,296,457***	***$ 17,187***	***100.00%***

Expected Spend Rate (100%)	$	1,457,296,457
Excess (deficiency) of Revenue over (under) Expenditures		(55,615,758)
Other Financing Sources (Uses)		
Transfers In		-
Transfers Out		(3,097,284)
Total Other Financing Sources	$	(3,097,284)
Beginning Fund Balance, July 1, 2026	$	282,927,123
Net change in fund balance		(58,713,042)
Ending Fund Balance, June 30, 2027	$	224,214,080

Projections for the fiscal year 2027 through 2031 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 2031
- Enrollment is projected to decline through FY 2031
- The Health Insurance Benefit rate is increasing per member per month from $1,885 to $1,935 for certified employees for FY 2027.
- Local revenues are projected to increase at an average rate of 2.74% from FY 2027 through FY 2031.
- State revenues are projected to decline at an average rate of 4.80% from FY 2027 through FY 2031.
- Federal revenues are projected to remain steady from FY 2027 through FY 2031.
- Other Local revenues are projected to remain steady from FY 2027 through FY 2031.

Expenditure Forecast Assumptions

- Personnel expenditures are projected to increase due to the following:
    - Teacher's Retirement System (TRS) projected to increase through FY 2031.
        - FY 2027 (22.32); FY 2028 (22.10); FY 2029 (22.55); FY 2030 (21.38); and FY 2031 (20.58)
- Health Insurance Benefit Rates are projected to increase from $1,885 to $1,935 and $1,885 to $1,935 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 2031.

Fund Balance Forecast Assumptions

Forecast of fund balance sources are subject to decrease based on the following assumptions through FY 2031:

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

A summary of budget forecasts for fiscal years 2027 through 2031 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 Projected	FY 2027 Proposed	FY 2028 Forecast*	FY 2029 Forecast*	FY 2030 Forecast*	FY 2031 Forecast*
Fund Balance July 1, 20xx	$ 355,140,799	$ 282,927,123	$ 224,214,080	$ 144,587,809	$ 81,277,997	$ 50,287,921
Revenue						
Local Revenue	918,614,873	891,885,774	916,337,811	941,529,751	967,482,094	994,216,096
State Revenue	475,812,176	476,093,666	453,223,527	444,547,961	426,210,574	411,245,084
Federal Revenue	1,000,000	1,150,243	1,150,243	1,150,243	1,150,243	1,150,243
Other Revenue - Local	34,972,570	32,381,015	32,381,015	32,381,015	32,381,015	32,381,015
Total Revenue	$ 1,430,399,619	$ 1,401,510,698	$ 1,403,092,595	$ 1,419,608,970	$ 1,427,223,926	$ 1,438,992,439
Expenditures						
Instruction	883,981,918	891,435,491	896,230,101	896,020,067	874,843,859	870,477,498
Pupil Services	139,499,444	138,998,465	142,741,457	142,423,646	141,593,689	140,378,440
Improvement of Instructional Services	63,709,657	47,873,986	49,659,990	49,753,608	49,510,203	49,343,773
Educational Media Services	14,644,938	13,689,378	14,556,790	14,600,814	14,486,352	14,408,088
Staff Development - Personnel	10,383,164	1,975,785	2,038,033	2,030,403	2,022,808	2,022,038
Federal Administration	-	-	-	-	-	-
General Administration	3,040,889	3,023,097	3,032,210	3,036,840	3,024,802	3,016,571
School Administration	87,017,832	84,543,011	90,751,906	91,030,464	89,527,208	89,324,530
Support Services - Business	28,339,886	23,725,647	23,888,297	23,927,517	23,825,544	23,755,819
Maintenance and Operation	111,610,940	108,474,606	110,563,588	110,622,808	110,468,835	110,363,555
School Safety &Security	31,030,634	19,259,287	20,831,913	20,881,556	20,752,483	20,664,227
Student Transportation	75,115,290	74,364,499	75,064,949	75,083,965	75,034,525	75,000,720
Support Services - Central	49,209,086	49,893,170	50,252,152	50,357,513	50,083,574	49,896,266
Other Support Services	38,834	40,035	40,035	40,035	40,035	40,035
School Nutrition Program	-	-	-	-	-	-
Enterprise Operations	-	-	-	-	-	-
Community Services Operations	-	-	-	-	-	-
Fac. Acquisition & Constr. Services	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	$ 1,497,622,513	$ 1,457,296,457	$ 1,479,651,421	$ 1,479,809,236	$ 1,455,213,917	$ 1,448,691,559
Excess (deficiency) of Revenue over (under) Expenditures	(67,222,894)	(55,785,758)	(76,558,826)	(60,200,266)	(27,989,991)	(9,699,120)
Other Financing Sources (Uses)						
Other Uses	130,000	170,000	170,000	170,000	170,000	170,000
Transfers In	-	-	-	-	-	-
Transfers Out	(5,120,783)	(3,097,284)	(3,237,445)	(3,279,546)	(3,170,085)	(3,095,239)
Total Other Financing Sources	$ (4,990,783)	$ (2,927,284)	$ (3,067,445)	$ (3,109,546)	$ (3,000,085)	$ (2,925,239)
Net Change in Fund Balances	(72,213,677)	(58,713,042)	(79,626,271)	(63,309,812)	(30,990,076)	(12,624,359)
Fund Balance June 30, 20xx	$ 282,927,123	$ 224,214,080	$ 144,587,809	$ 81,277,997	$ 50,287,921	$ 37,663,561

**Economic Conditions could cause significant variances from the projections.*

**Expenditures are forecasted at an expense rate of 100%*

Fulton County Schools
Where Students Come First

FY2027
BUDGET PRIMER
WITH G.L.I.D.E. STRATEGY



Economic Context

The economic factors impacting Georgia's public schools are primarily centered on state and local funding, specifically the Quality Basic Education (QBE) formula and local property tax revenues. Following is a breakdown of the key economic impacts:

- **Reliance on Property Taxes:** Georgia's public schools heavily rely on local property taxes for funding. In the 2025-26 school year, local sources accounted for about 43.5% of public school funding. However, for Fulton County Schools, 65% of the General Fund revenue comes from local revenue sources. The district faces a large deduction (Local Five Mill Share) from its State Revenue due to its strong property tax base, regardless of local exemptions that provide tax relief to property owners.

- **The QBE Formula:** Georgia's state funding for public education is determined by the Quality Basic Education (QBE) formula. The QBE formula considers factors like student enrollment and local property tax revenue to calculate the state's share of funding. However, for a long time, the QBE formula has been underfunded, leading to significant challenges for schools.

- **State Funding Challenges:** Georgia has a history of cutting education and underfunding specific grants, particularly those for disadvantaged schools. This underfunding creates a burden on local districts, forcing them to rely more heavily on local property taxes or make difficult cuts.

- **Inflationary Pressures:** Inflation significantly impacts school budgets, particularly in areas like employee salaries, transportation fuel, utilities, and healthcare benefits. Keeping salaries competitive to attract and retain qualified teachers in the face of rising living costs becomes a significant challenge for districts, especially those with lower tax bases.

- **Student Enrollment Shifts:** Changes in student enrollment, whether due to declining birth rates or shifts in population, can directly affect state funding allocations that are based on student numbers. Declining enrollment can lead to a loss of funding and staff positions.

- **Inequality and Opportunity:** Students in high-poverty schools often have fewer resources and experience lower academic outcomes, perpetuating socioeconomic disparities.

- **Impact of Vouchers and Tax Credits:** Georgia's private school voucher programs and tax credits for tuition divert funds away from public schools, potentially exacerbating the funding challenges faced by the public education system.

In essence, the economy's impact on Georgia's public schools is characterized by:

- Significant reliance on local property taxes.
- Chronic underfunding of the state education formula, placing a greater burden on local districts.
- Challenges related to inflation and competitive salaries, impacting staff recruitment and retention.
- The impact of enrollment shifts affecting funding allocations.
- Diversion of public funds to private schools through voucher programs.

These economic factors combine to create a challenging environment for ensuring all Georgia students have access to a high-quality education, regardless of their zip code.



Message from the Superintendent

Like many school systems nationwide, Fulton County Schools is navigating rising operational costs, shifting enrollment patterns, and changes in funding. In response, we launched **G.L.I.D.E** – a data-informed strategy focused on **Growth Opportunities, Lean Operations, Investment in Innovation, Diversified Revenue**, and **Enhanced Efficiency** to bridge the projected shortfall.

In June 2025, the district formed a cross-functional team to identify strategies for reducing costs and generating new revenue. Since then, hundreds of ideas have been submitted by staff and stakeholders, and each has been carefully evaluated for both viability and potential impact. Throughout this process, we have remained open and transparent. We actively sought input from employees, families, and community members to ensure that the strategies under consideration align with instructional priorities and support positive student outcomes.

Mike Looney, Ed.D.
Superintendent

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

The G.L.I.D.E. approach is now being integrated into the district's formal budget process, and the strategies projected to have the greatest impact have advanced into FY 2027 budget development. My recommended budget will be formally presented to the School Board this spring, with a vote scheduled for June and the new fiscal year starting July 1, 2026.

As always, our mission remains unchanged. Fulton County Schools is committed to educating all students to their full potential. The decisions and recommendations connected to G.L.I.D.E. are intended to protect that mission while responding responsibly to financial challenges facing public education.

Message from the Chief Financial Officer

During the development of Fulton County Schools' Fiscal Year (FY) 2026 budget, I presented a five-year financial projection to the School Board. This projection serves as an early warning system – highlighting the potential impact of inaction in the face of financial pressures beyond our control, such as rising benefit costs and inflation. We are also anticipating another senior tax exemption, which adds to the fiscal strain.

Some may refer to our outlook as a "funding cliff." And when approaching a cliff, the goal is not to fall – but to G.L.I.D.E. That is why our strategic budgeting framework was built around this acronym. It reflects the School Board's vision when they established a policy requiring a minimum fund balance of 15% of expenditures. This safeguard gives us time to plan thoughtfully rather than resort to abrupt cuts.



Marvin Dereef Jr.
Chief Financial Officer

G.L.I.D.E. is our strategic budgeting framework, built around five key focus areas:

Growth Opportunities, Lean Operations, Investing in Innovation, Diversifying Revenue and Enhancing Efficiency.

Over the past few years, we have used fund balance to maintain business continuity. We now must consider additional approaches to ensure the district remains fiscally strong. The G.L.I.D.E. initiative is closely aligned with Fulton County Schools' strategic plan, particularly in the area of effective fiscal resource utilization. It reflects our core values of Teamwork, Integrity, and Accountability.

We have a responsibility to ensure sound financial management – both in the short term and for long-term sustainability. As we navigate current economic challenges, we recognize that difficult decisions lie ahead. However, this process will be transparent and inclusive, providing stakeholders with opportunities to share their perspectives and remain informed every step of the way.

Defining the G.L.I.D.E. Strategy

Growth Opportunities

Fulton County Schools is actively exploring ways to strengthen its existing revenue streams. For example, the Superintendent is equipping school and department leaders with the tools and training needed to more accurately execute the Full-Time Equivalent (FTE) count process, which directly impacts state funding. Errors in FTE coding can result in reduced funding, so improving accuracy is a priority. Another growth opportunity lies in facility rental revenue. A market study is being conducted to assess whether the district's rental rates should be adjusted to better align with comparable organizations.

Lean Operations

In challenging economic times, operating lean is essential but must be done without compromising student outcomes. With 80% of the General Fund budget allocated to schools and most department budgets directly supporting them, strategic decision-making is critical. The district has already taken steps by closing two schools and reducing both personnel and non-personnel budgets in FY2026.

Invest in Innovation

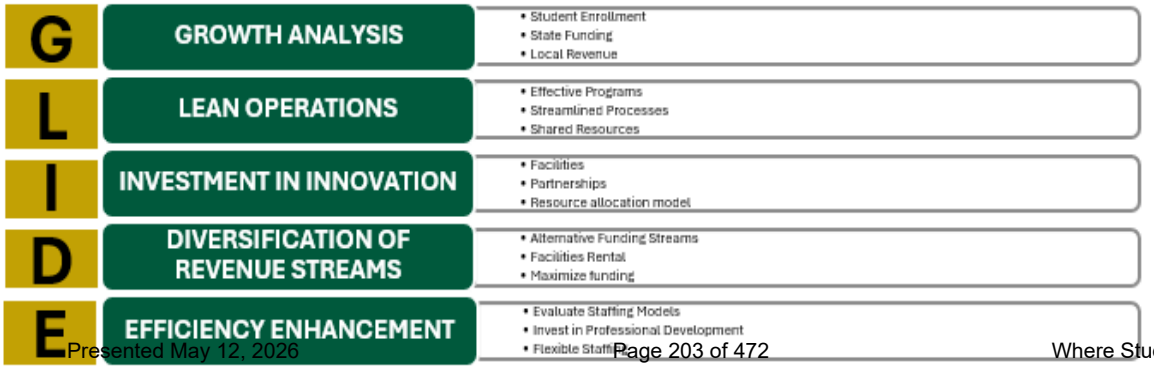
This strategy focuses on acquiring goods and services that yield long-term benefits. For instance, capital planning efforts include transitioning to LED lighting in renovations and new construction projects, thereby reducing maintenance costs and extending lifespan. Vehicle fleet purchasing practices also are being evaluated to understand their long-term impact on the General Fund.

Diversify Revenue

Additional funding sources such as grants, donations, and sponsorships are being pursued. As General Fund expenditures are reduced, these alternative revenues will help sustain high-quality academic and non-academic programs that support student and staff success.

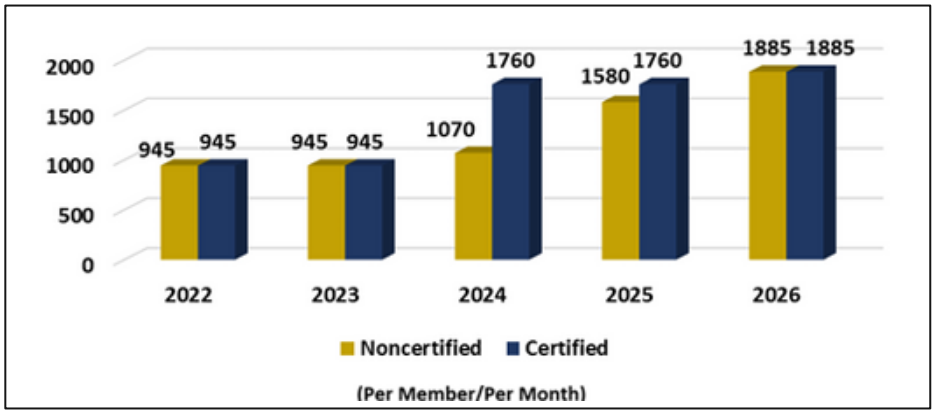
Enhance Efficiency

Optimizing people and processes is key. With personnel costs accounting for 83% of the General Fund budget – and benefit costs continuing to rise – staff roles and responsibilities are being reviewed to ensure alignment with current needs. Some recommended changes will span multiple strategies. For example, eliminating ineffective academic programs supports both Lean Operations and Enhanced Efficiency.



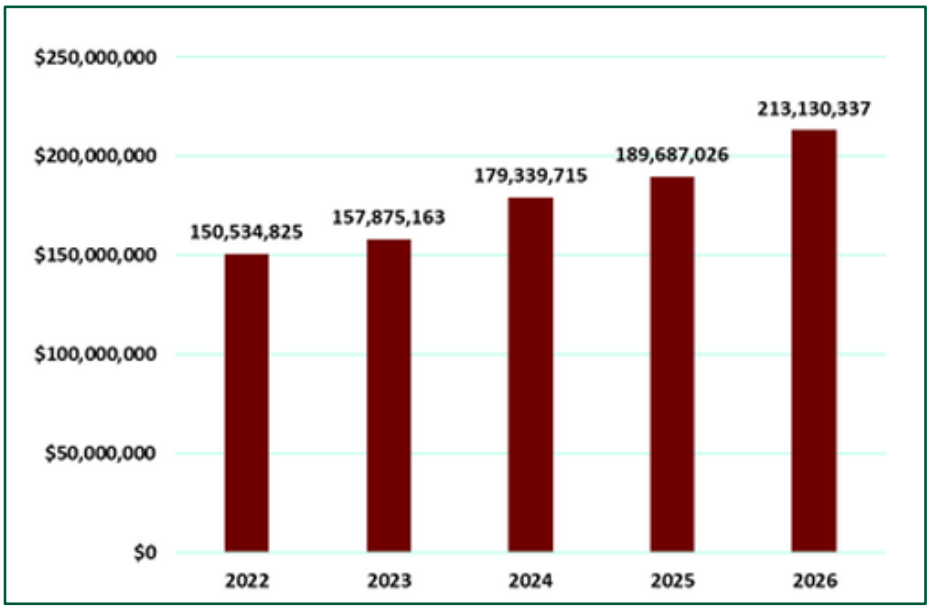
Warning Signs from Trend Data

Escalating Costs of Health Insurance



Georgia school districts have faced increasing State Health Benefit Plan (SHBP) employer costs, especially for non-certified staff, with the state accelerating the implementation of higher employer contributions to cover a 67% increase in FY2025 per-member per-month (PMPM) costs for this group. This creates a significant and growing challenge for school leaders in managing their budgets and providing essential services.

Growth in Funding for Special Education



Over the last five years, special education costs have risen significantly, primarily due to increased student needs and growing identification rates.

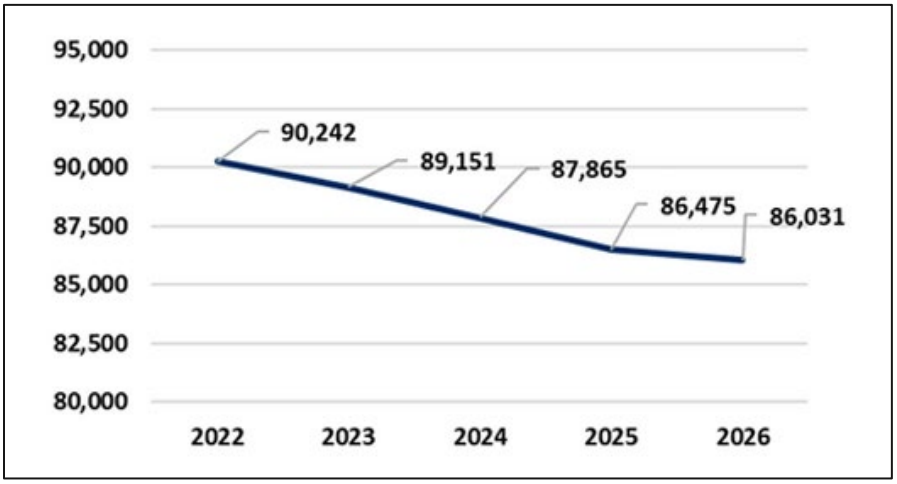
The financial burden for these rising costs has increasingly shifted to local school districts and property taxpayers, as state and federal funding has not kept pace. The federal government has consistently failed to meet its promised funding goal of 40% of special education costs.

In FY2020, a Bellwether analysis found that districts covered an average of $8,160 per special education student from local funds, after receiving federal and state revenue. FCS has seen a 41.5% increase in four years.

Decrease in Student Enrollment

Student enrollment directly impacts QBE funding in Georgia by providing the basis for Full-Time Equivalent (FTE) counts, which are multiplied by program weights and a base funding amount to determine a district's funding allocation.

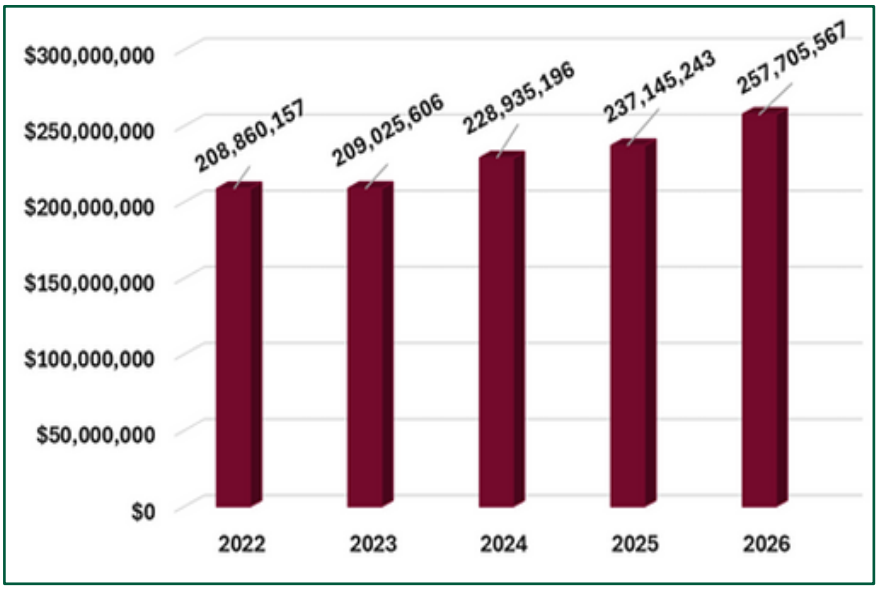
A higher FTE count results in increased funding while lower enrollment leads to decreased funding. This is because the state allocates funds based on the projected needs of the student population and the cost of the programs they are in.



Rise in Local Fair Share Contributions

Fulton County Schools' Local Fair Share under Georgia's QBE funding formula has become a negative trend, with the district projected to give back a significant portion of its QBE earnings – nearly half – to the state.

The local fair share calculation subtracts statewide homestead exemptions but does not account for many local exemptions, such as those for senior citizens. Fulton County anticipates substantial revenue loss from these exemptions, further straining its budget.



Strategic Planning

Fulton County Schools' strategic plan is centered on six strategic goals:

1. **Enhance Performance for All Students Our mission is to enhance performance for all students.** Fulton County Schools believes in nurturing well-rounded individuals and fostering excellence in academics, arts, athletics, attendance, and behavior. The district's approach is tailored to support diverse learning styles and abilities through differentiated teaching methods and robust support systems. A commitment to continuous improvement creates an inclusive environment that supports every student's unique needs and ensures progress on their educational journey.

2. **Prioritize Safety and Operational Efficiency**
   Fulton County Schools is committed to establishing a secure and safe learning environment for students and staff. The district invests in resources that promote physical, mental, and emotional safety, implement robust protocols, and ensures that infrastructure meets safety standards. Additionally, operational processes are optimized to minimize disruptions and waste, which ensures a smooth learning experience for everyone involved. By prioritizing safety and efficiency, Fulton County Schools aims to create an atmosphere for effective teaching and learning while addressing the well-being of students and staff.

3. **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. A diverse range of opportunities caters to the needs of the district's diverse student body, ensuring they have the necessary tools for success in all aspects of life. Programs are carefully selected and monitored to ensure they benefit both students and the district.

4. **Strengthen Employee Engagement**
   At Fulton County Schools, attracting and retaining high-quality educators and staff is a priority. The district fosters a positive workplace culture through diverse professional development, recognition programs, and open communication. By prioritizing employee engagement, education quality is enhanced while creating a supportive environment where teachers and staff feel valued and motivated. This positive atmosphere directly impacts student learning experiences and fosters a conducive and inspiring educational journey.

5. **Utilize Fiscal Resources Effectively**
   Fulton County Schools' commitment to responsible financial management aims to ensure that every dollar benefits its students, staff, and community. Through careful budgeting, continuous monitoring, and strategic resource allocation, the impact of taxpayer dollars is maximized while prioritizing transparency and accountability. This dedication to fiscal responsibility means the district is diligent in its pursuit of long-term financial sustainability and safeguarding of resources.

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

Strong Financial Management

Beyond managing resources through the G.L.I.D.E. strategy, Fulton County Schools maintains a stable financial position through years of disciplined fiscal management and strong oversight by the School Board. Established systems are in place to support this ongoing financial stability, and numerous recognitions have been earned from local, national and global financial institutions.

Auditing

Fulton County Schools has internal and external auditors. The internal auditors report to the School Board and provide key oversight, policy evaluation, and procedure compliance in all aspects of the school system. The external auditor is an independent entity that focuses on evaluating the financial reporting and internal controls of Fulton County Schools. The result of the audit is presented to the School Board in December for the previous fiscal year. The Annual Comprehensive Financial Report (ACFR) for the past several years is available on www.fultonschools.org.

Credit Rating

Fulton County Schools maintains an Aaa credit rating from Moodys. This rating is awarded for highest credit quality, indicating an obligation is judged to be of the highest quality with minimal risk of default. Entities that earn an Aaa rating demonstrate an exceptionally strong and stable capacity to meet financial commitments in a way that is highly unlikely to be affected by foreseeable events. This includes strong financial health, consistent cash flows, and overall financial strength.



Chief Financial Officer International Eagle Award



Accounting Services Certificate of Achievement for Excellence in Financial Reporting



Accounting Services Certificate of Excellence in Financial Reporting 2022



Budget Services Meritorious Budget Award



Budget Services Distinguished Budget Presentation Award



Grant Champions Over $240K awarded to schools and teachers



Contracting Services Achievement of Excellence in Procurement



Moody's Credit Agency's AAA stable rating



External audit Mauldin & Jenkins – 0 findings for FY25



External audit Mauldin & Jenkins – 0 findings for FY25



Internal Audit average school findings for FY26 - 1



Pension Fund 100.1% Funded

G.L.I.D.E. Strategies: Superintendent's Recommendations

The portfolio of 23 viable and impactful ideas was further evaluated and condensed into the following G.L.I.D.E. strategies moving forward in the budget development process. Collectively they represent approximately $50 million in total savings or revenue impact.

Salary Schedule & Mid-Year Step Increase

Maintain current salary schedule. Eligible employees will receive a mid-year step increase in January 2027.

Estimated Cost: $8 million

District-Wide Furlough Day

Implement a district-wide furlough day (May 27, 2027) for Fiscal Year 2027. Shorten the instructional calendar by one day for the 2026-2027 school year.

Estimated Savings: $4.5 million

FTE Coding to Maximize State Revenue

Improve FTE coding accuracy and scheduling alignment to maximize allowable state revenue.

Estimated Revenue: $3.7 million

Extended Learning Reduction (Prioritization of HDSGT)

Sunset funding for Extended Learning and prioritize High-Dosage Small Group Tutoring (HDSGT). Both programs aim to improve academic outcomes for students performing below grade level. Extended Learning occurs after school, whereas HDSGT occurs during the day and is facilitated by contracted tutors.

Estimated Savings: $787,000

Vanguard Program Redesign

Vanguard representatives will be reduced per school and move to a stipend model, replacing the current benefits they receive.

Estimated Savings: $139,000

KSU iTEACH Support Reduction

Replace KSU-contracted staff with a full-time FCS program specialist to manage instructional technology projects.

Estimated Savings: $335,000

Reduce Employee Overtime

Reduce overtime expenditures district-wide.

Estimated Savings: $500,000

District Staff Consolidation & Reduction

Consolidate and reduce district-level staffing. Reductions will occur at the beginning of FY 2027.

Estimated Savings: $4.8 million

Textbook Adoption Improvements

Ensure textbook purchasing is as fiscally responsible as possible. Instead of using estimates and projections, textbook contracts will be based on actual need.

Estimated Savings: $9 million

Medicaid Reimbursement Expansion

Increase Medicaid reimbursement for eligible special education and related health services provided to students with IEPs.

Estimated Revenue: $2.45 million

Reduce Substitute Allotment

During the pandemic, two daily substitute positions were allocated to each school, regardless of whether subs were needed. Moving forward, schools will not receive these positions.

Estimated Savings: $6.9 million

Facility Rental Rates

Align and adjust facility rental rates with market averages. Next year, rates will increase by a flat 25%.

Estimated Revenue: $400,000

Level Up Program Reduction

Reduce program funding.

Estimated Savings: $250,000

High School Senior Schedule Reduction

Eliminate the ability for high school seniors to have a reduced schedule to ensure full FTE enrollment. Seniors who have already met graduation requirements may instead enroll in work-based learning, electives, or dual-enrollment programs that support future goals and generate funding.

Estimated Revenue: $1.2 million

Summer Learning Site Consolidation

Consolidate high school summer learning by combining sites into regional hubs. This model reduces redundant staffing and under-enrolled classes while increasing collaboration among schools.

Estimated Savings: $458,000

School Allotment Guideline Changes

On Dec. 18, 2025, School Allotment Guidelines were approved for the 2026-2027 school year. Over 20 updates and adjustments were made, including:

- Close Independence program; students will be served at their home schools. (~$3 million)
- Revise Fulton Virtual funding so allocations follow enrollment. (~$850,000)
- Reduce Fulton Schools College and Career Academy staffing from 14 to 11 FTE. (~$491,000)
- Eliminate middle school program at FAVE; consider allowing tuition-based non-FCS enrollment for FAVE. (~$1.36 million)

Estimated Savings: $9 million

G.L.I.D.E. Strategies Still Under Consideration for FY2027

The district is still considering the following strategies. Additional information is being collected and reviewed to make a final decision during FY2027 budget development.

Budget Variance Reductions

Reduce department variances toward 3% target.

Cash Pick-Up Service Process

Discontinue current third-party cash pick-up services. Putting contract out for bid.

Take-Home Vehicles

Reduce or restrict take-home vehicle usage.

External Facility Rental

Shift professional development to district facilities or virtual formats as much as possible, reducing the number of external facility rentals.

Strategies No Longer Under Consideration for FY2027

These ideas were reviewed as part of the G.L.I.D.E. process but are not recommended at this time. While these items are not included in the current proposal, the district will continue monitoring financial conditions, state funding, and enrollment trends as part of its ongoing long-range planning efforts. These actions represent an estimated total savings or revenue impact of approximately $115 million.

- Offer targeted retirement incentives to eligible teachers
- Reduce contracted workdays for assistant principals and counselors
- Reduce the cap on leave pay-outs at retirement
- Mandate building shutdowns during summer
- Outsource staffing for certain roles
- Expand cell tower leases
- Lower waste management costs
- Discontinue CTAE elementary teacher allocations
- Discontinue iReady or modify how it is used
- Discontinue paying for AP exams
- Implement a 4-tier bell structure
- Install solar panels to reduce energy costs
- Reduce Junior Achievement program to one grade level
- Prohibit the use of personal appliances
- Centralize graduation to one location
- Reduce and consolidate professional assistants and specialists
- Provide only digital textbooks to students
- Remove magnet funding completely from the School Allotment Guidelines
- Reduce LEAP programming
- Consolidate/eliminate middle school and/or elementary school Summer Learning
- Remove AVID programming and funding
- Remove In-School Academies
- Remove school police patrols
- Reduce and eliminate employee travel for conferences, professional learning, and related activities
- Combine the athletic director role with another one at the school level
- Change insurance premiums
- Reduce stipend for LETRS
- Reduce the curriculum support teacher role at elementary schools
- Reduce the amount available in the instructional reserve

General Fund Revenue and Expenditures Comparison

Description	FY2026 Original	FY2026 Current	FY2027 Proposed	FY26 Original Budget Comparison $ Change	FY26 Original Budget Comparison % Chg.	FY26 Current Budget Comparison $ Change	FY26 Current Budget Comparison % Chg.
Revenue							
Local Revenue	897,052,202	918,614,873	891,885,774	(5,166,427)	-0.58%	(26,729,099)	-2.91%
State Revenue	449,241,875	475,812,176	476,093,666	26,851,791	5.98%	281,490	0.06%
Federal Revenue	1,000,000	1,000,000	1,150,243	150,243	15.02%	150,243	15.02%
Other Revenue - Local	38,622,570	34,972,570	32,381,015	(6,241,555)	-16.16%	(2,591,555)	-7.41%
Total Revenue	**$1,385,916,647**	**$1,430,399,619**	**$1,401,510,698**	**$ 15,594,051**	**1.13%**	**$(28,888,921)**	**-2.02%**
Expenditures							
Instruction	921,388,343	883,981,918	891,435,491	(29,952,853)	-3.25%	7,453,573	0.84%
Pupil Services	109,112,281	139,499,444	138,998,465	29,886,184	27.39%	(500,979)	-0.36%
Improv. of Instr. Ser.	43,253,787	63,709,657	47,873,986	4,620,199	10.68%	(15,835,671)	-24.86%
Educational Media Svcs.	14,334,027	14,644,938	13,689,378	(644,649)	-4.50%	(955,561)	-6.52%
Staff Development	8,639,908	10,383,164	1,975,785	(6,664,123)	-77.13%	(8,407,379)	-80.97%
General Administration	3,120,936	3,040,889	3,023,097	(97,839)	-3.13%	(17,792)	-0.59%
School Administration	87,177,118	87,017,832	84,543,011	(2,634,108)	-3.02%	(2,474,822)	-2.84%
Support Services - Business	24,157,022	28,339,886	23,725,647	(431,375)	-1.79%	(4,614,239)	-16.28%
Maint. & Operrations	108,965,563	111,610,940	108,474,606	(490,957)	-0.45%	(3,136,334)	-2.81%
School Safety & Security	25,508,873	31,030,634	19,259,287	(6,249,586)	-24.50%	(11,771,347)	-37.93%
Student Transportation	75,325,515	75,115,290	74,364,499	(961,016)	-1.28%	(750,791)	-1.00%
Support Services - Central	49,242,022	49,209,086	49,893,170	651,148	1.32%	684,084	1.39%
Other Support Services	40,035	38,834	40,035	-	0.00%	1,201	3.09%
Total Expenditures	**$1,470,265,430**	**$1,497,622,513**	**$1,457,296,457**	**$(12,968,974)**	**-0.88%**	**$(40,326,056)**	**-2.69%**
Excess (deficiency) of Revenue over (under) Expenditures	(84,348,783)	(67,222,894)	(55,785,758)	28,563,025		11,437,135	
Other Financing Sources (Uses)							
Sale of Capital Assets	130,000	130,000	170,000	40,000	30.77%	40,000	30.77%
Transfers In	-	-	-	-	0.00%	-	0.00%
Transfers Out	(4,566,481)	(4,967,159)	(3,004,366)	1,562,115	-34.21%	1,962,794	-39.52%
Total Other Financing Sources	**$ (4,306,481)**	**$ (4,707,159)**	**$ (2,664,366)**	**$ 1,642,115**	**-38.13%**	**$ 2,042,794**	**-43.40%**

**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 12.7 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 $8.2 million (or 14.65 percent) of the revenue for FY 2027. Federal reimbursement is based on the number of meals served to students. Federal revenue is projected to be $39.4 million (or 69.77 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 FY 2026 is $3.5 million (or 6.27 percent) which is included in the Federal Revenue amount. Student meal sales and federal reimbursement estimates are based on the current percent of participation in the food service program and current eligibility for free and/or reduced-price lunch at 50.85%. A State Salary Supplemental is provided each year to the School Nutrition Program, the amount projected for FY 2027 is $1.3 million (or 2.33 percent) of food service revenues. Adult food sales and contracted snacks are projected to be $1 million in FY2027.

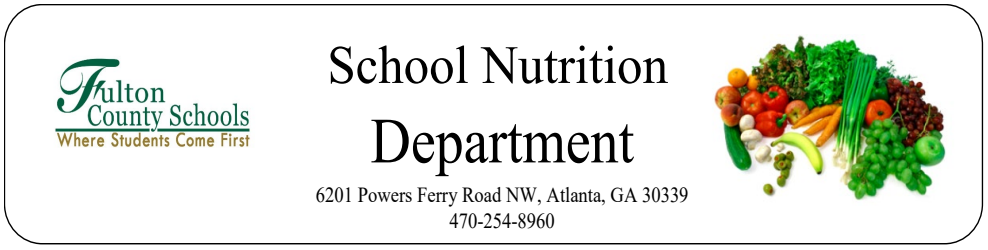
Meal Rates

Description	FY 2025-26 Approved	FY2026-27 Proposed	Increase
Breakfast:			
Elementary Student	$ 1.45	$ 1.70	$ 0.25
Middle/High Student	$ 1.60	$ 1.85	$ 0.25
Reduced Price	$ 0.30	$ 0.30	$ -
Adults	$ 3.00	$ 3.25	$ 0.25
Lunch:			
Elementary Student	$ 2.85	$ 3.10	$ 0.25
Middle/High Student	$ 3.10	$ 3.35	$ 0.25
Reduced Price	$ 0.40	$ 0.40	$ -
Adults	$ 5.00	$ 5.25	$ 0.25
Milk:			
1/2 pint	$ 0.75	$ 0.75	$ -

SCHOOL NUTRITION REVENUE BY OBJECT

School Nutrition - Revenues

Description	FY2023 Actuals	FY2024 Actuals	FY2025 Actuals	FY2026 Projected	FY2027 Proposed	Increase/ (Decrease)
OTHER LOCAL REVENUE						
Investment Income	305,384	446,630	411,151	400,000	400,000	0.00%
Student Sales - Breakfast And Lunch Programs	7,580,428	7,701,203	7,427,543	8,092,120	8,276,703	2.28%
Supp'l Sales - Breakfast And Lunch Programs	2,855,698	3,799,597	4,361,207	5,462,929	6,053,554	10.81%
Adult Sales - Breakfast And Lunch Programs	222,582	150,118	95,017	190,296	176,663	-7.16%
Cont'd Sales - Breakfast And Lunch Programs	653,215	802,893	841,163	855,570	860,145	0.53%
Other Local Revenues	159,875	254,829	174,450	-	-	0.00%
Total Other Local Revenue	**$11,777,182**	**$13,155,269**	**$13,310,531**	**$15,000,915**	**$15,767,065**	**5.11%**
STATE REVENUE						
QBE Category One-time Supplement	-	-	-	-	-	0.00%
Service Grants (State Funds Only)	1,036,662	1,380,406	1,466,856	1,315,637	1,313,879	-0.13%
State Reimbursement for Reduced Price Meals	-	124,100	98,097	-	-	0.00%
Total State Revenue	**$ 1,036,662**	**$ 1,504,506**	**$ 1,564,953**	**$ 1,315,637**	**$ 1,313,879**	**-0.13%**
FEDERAL REVENUE						
Child Nutrition Program Service Grants (All Federal Funds Except Breakfast Program)	21,393,269	22,512,873	24,329,582	25,861,513	27,033,719	4.53%
Child Nutrition Program Grants (Federal Funds -Breakfast Program)	6,870,918	7,301,810	7,794,342	8,315,611	8,755,629	5.29%
Federal Reimbursement For After-School Snacks	49,246	61,859	68,666	84,515	87,702	3.77%
Federal Grants Related To COVID-19	2,329,485	2,239,139	-	-	-	0.00%
Revenues Attributable To USDA Commodities	3,162,081	3,168,318	2,664,893	3,251,812	3,542,926	8.95%
Total Federal Revenue	**$33,804,999**	**$35,283,998**	**$34,857,484**	**$37,513,451**	**$39,419,976**	**5.08%**
Total Revenue	**$46,618,843**	**$49,943,774**	**$49,732,968**	**$53,830,003**	**$56,500,920**	**4.96%**



SCHOOL NUTRITION REVENUE & EXPENDITURES BY SOURCE

School Nutrition Fund - Revenue and Expenditures Forecast

Description	FY2026 Projected	FY2027 Proposed	FY2028 Forecast*	FY2029 Forecast*	FY2030 Forecast*
Fund Balance July 1, 20xx	$ 26,933,239	$ 19,175,767	$ 17,836,355	$ 17,936,669	$ 18,727,578
Revenue					
Local Revenue	-	-	-	-	-
State Revenue	1,315,637	1,313,879	1,340,157	1,366,960	1,394,299
Federal Revenue	37,513,451	39,419,976	41,393,214	42,907,225	44,481,797
Other Revenue - Local	15,000,915	15,767,065	16,555,418	17,383,189	18,078,517
Transfers	-	-	-	-	-
Total Revenue	**$ 53,830,003**	**$ 56,500,920**	**$ 59,288,789**	**$ 61,657,374**	**$ 63,954,613**
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	61,587,475	57,840,332	59,188,474	60,866,466	60,866,466
Construction & Capital Exp.	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Fac. Acquisition & Constr. Ser.	-	-	-	-	-
Other Outlays	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	**$ 61,587,475**	**$ 57,840,332**	**$ 59,188,474**	**$ 60,866,466**	**$ 60,866,466**
Excess (deficiency) of Revenue over (under) Expenditures	$ (7,757,472)	$ (1,339,412)	$ 100,314	$ 790,909	$ 3,088,147
Other Financing Sources (Uses)					
Other Uses	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balances	(7,757,472)	(1,339,412)	100,314	790,909	3,088,147
Fund Balance June 30, 20xx	**$ 19,175,767**	**$ 17,836,355**	**$ 17,936,669**	**$ 18,727,578**	**$ 21,815,725**

**Economic Conditions could cause significant variances from the projections*

SCHOOL NUTRITION SERVICES EXPENDITURES BY OBJECT

Salaries and Wages – $20.0 Million – For FY 2027, regular, part-time, overtime, and substitute salaries and wages account total $19,953,774 or 34.5 percent. There are 585.50 full-time equivalent (FTE) employees expensed to the School Nutrition Services Fund.

Employee Benefits – $10.0 Million – Benefits for school nutrition employees total $10,006,658 or 17.3 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 – $337.5K – Amount includes temporary staffing for free and reduced application processing, bank deposit, and fingerprinting services.

All Other Expenditures – $2.1 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 2028 through FY 2030 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. 2-3% 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 FY2027 to help cover rising costs and maintain the quality of meals.

SCHOOL NUTRITION SERVICES EXPENDITURES BY OBJECT

School Nutrition Fund - Expenditures

Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	Increase/ (Decrease)
Personnel Services						
Salary	15,984,269	17,046,595	18,032,305	20,386,792	19,499,131	(887,661)
Other Salary	297,419	255,176	313,501	802,299	454,643	(347,656)
Employee Benefits						
Health	3,117,585	3,657,622	4,889,716	5,789,613	5,790,008	395
Teachers Retirement (TRS)	1,004,921	1,101,158	1,638,943	2,120,858	2,123,328	2,470
Dental	79,383	72,490	76,708	125,678	138,848	13,170
Other Benefits	1,205,732	1,237,282	1,258,009	1,794,439	1,954,474	160,035
Total Personnel & Benefits	$ 21,689,308	$ 23,370,322	$ 26,209,182	$ 31,019,679	$ 29,960,432	$ (1,059,247)
Non-Personnel Expenditures						
Professional & Technical Services	369,335	226,284	96,431	346,134	337,000	(9,134)
Property Services	2,320	2,307	1,340	13,000	8,000	(5,000)
Other Purchased Services	-	-	-	72,432	-	(72,432)
Supplies & Materials	22,095,091	25,139,658	23,611,490	27,008,259	25,157,100	(1,851,159)
Property	-	-	-	-	-	-
Utilities	16,570	18,979	18,503	16,000	16,000	-
Other	1,550,404	1,661,823	1,773,196	2,644,737	2,068,550	(576,187)
Textbooks	-	-	-	-	-	-
Field Trips & Travel	59,594	51,448	50,116	48,250	43,250	(5,000)
Equipment & Related	307,669	266,776	244,509	418,984	250,000	(168,984)
Total Non-Personnel Expenditures	$ 24,400,983	$ 27,367,277	$ 25,795,584	$ 30,567,796	$ 27,879,900	$ (2,687,896)
Other Use of Funds						
Principal & Interest Payments	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Uses of Funds	$ -	$ -	$ -	$ -	$ -	$ -
Grand Total	46,090,291	50,737,599	52,004,766	61,587,475	57,840,332	(3,747,143)

SCHOOL NUTRITION FUND FINANCIAL FORECAST

School Nutrition Fund - Expenditure Forecast

Description	FY 2026 Projected	FY 2027 Proposed	FY 2028 Forecast*	FY 2029 Forecast*	FY 2030 Forecast*
Personnel Services					
Salary	20,386,792	19,499,131	22,030,449	22,939,121	22,939,121
Other Salary	802,299	454,643	-	-	-
Employee Benefits					
Health	5,789,613	5,790,008	6,024,875	6,024,852	6,024,852
Teachers Retirement (TRS)	2,120,858	2,123,328	2,123,328	2,123,328	2,123,328
Dental	125,678	138,848	138,848	138,848	138,848
Other Benefits	1,794,439	1,954,474	481,824	497,155	497,155
Total Personnel & Benefits	$ 31,019,679	$ 29,960,432	$ 30,799,324	$ 31,723,304	$ 31,723,304
Non-Personnel Expenditures					
Professional & Technical Services	346,134	337,000	-	-	-
Property Services	13,000	8,000	-	-	-
Other Purchased Services	72,432	-	-	-	-
Supplies & Materials	27,008,259	25,157,100	28,389,150	29,143,162	29,143,162
Property	-	-	-	-	-
Utilities	16,000	16,000	-	-	-
Other	2,644,737	2,068,550	-	-	-
Textbooks	-	-	-	-	-
Field Trips & Travel	48,250	43,250	-	-	-
Equipment & Related	418,984	250,000	-	-	-
Total Non-Personnel Expenditures	$ 30,567,796	$ 27,879,900	$ 28,389,150	$ 29,143,162	$ 29,143,162
Other Use of Funds					
Principal & Interest Payments	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Uses of Funds	$ -	$ -	$ -	$ -	$ -
Grand Total	61,587,475	57,840,332	59,188,474	60,866,466	60,866,466

** 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, 2025. 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, 2025.

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, 2025 are as follows:

2011 Intergovernmental Agreement, City of Union City, Ga			
	Principal	**Interest**	**P + I**
FY 2026	2,375,667	1,685,536	4,061,203
FY 2027	2,375,662	1,685,536	4,061,198
Total	**$4,751,329**	**$3,371,072**	**$8,122,401**

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, 2025:

	Outstanding 6/30/2024	Additions	Reductions	Outstanding 6/30/2025	Amounts Due in One Year
Government Activities					
2011 intergovernmental agreement	7,126,996	-	2,375,667	4,751,329	2,375,667
Workers'compensation insurance claim	13,800,000	5,519,197	5,784,197	13,535,000	4,790,000
Other claims and judgements	710,155	1,672,019	710,155	1,672,019	1,672,019
Subscriptions Payable	6,069,763	-	4,193,781	1,875,982	754,434
Net OPEB liabilities	556,182,072	81,712,668	50,919,841	586,974,899	-
Net pension liabilities	1,357,035,599	351,893,417	561,499,730	1,147,429,286	-
Compensated absences	48,666,799	63,133,206	47,821,334	63,978,671	57,580,803
Total Governmental Activities	$ 1,989,591,384	$ 503,930,507	$ 673,304,705	$ 1,820,217,186	$ 67,172,923

The 2022 and 2017 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.

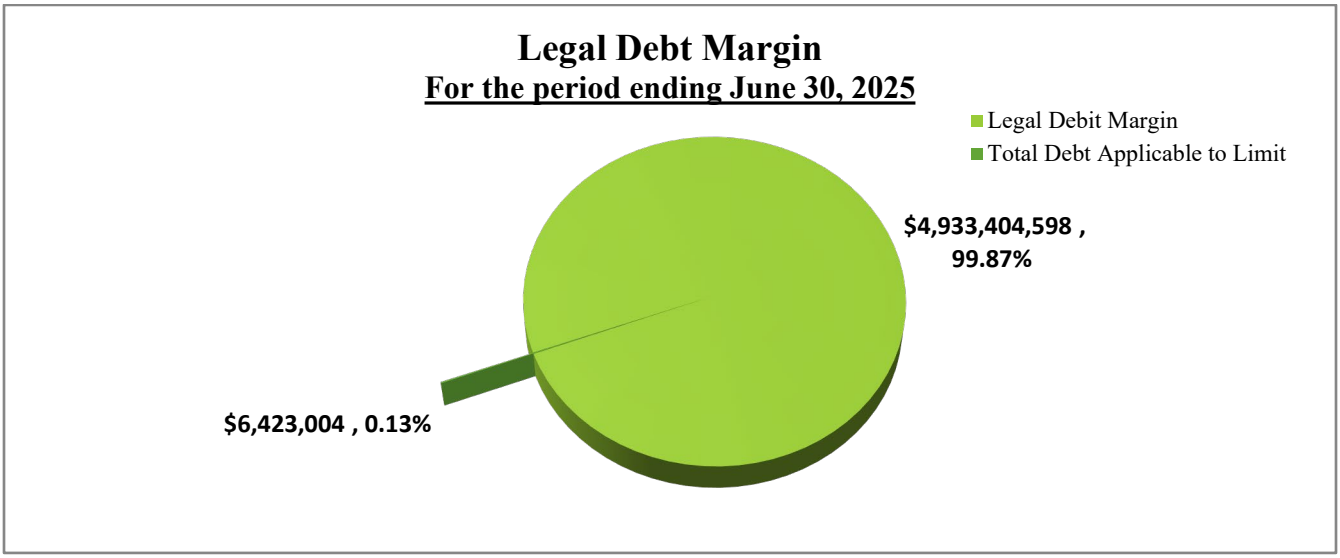
Other Post Employment Benefit

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 $193,265,374 and deductions of $143,345,018, the OPEB liability is $586,974,899.

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, 2025, as reflected on the chart below, the legal debt limit for the School System's long-term debt is $4,939,827,602 or $4.9 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 $6,423,004, which is the outstanding obligations, is well below the legal debt limit of $4,939,827,602. The legal debt margin or the net amount of external financing available for the issuance of general obligation bonds at June 30, 2025 is $4,933,404,598. The School System is, therefore, operating at only 0.13 percent of its debt capacity, meaning 99.87 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 13 percent to 30 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 2021-2025 are reflected below. As shown, the School System continues to maintain a favorable legal debt margin, affording the opportunity to acquire additional general obligation bonds. For this time period, the district has operated at 0.13 percent to 0.30 percent of its legal debt limit.

Exhibit XVII

Fulton County Board of Education, Georgia

Legal Debt Margin (Unaudited)

Last Ten Fiscal Years

	June 30,				
	2021	**2022**	**2023**	**2024**	**2025**
Assessed Value [1]	$41,525,502,246	$46,007,499,527	$48,262,574,161	$46,623,086,081	$49,398,276,018
Legal Debt Margin					
Debt Limit (10% of assessed value) [2]	$4,152,550,225	$4,600,749,953	$4,826,257,416	$4,662,308,608	$4,939,827,602
Debt Applicable to Limit [2]					
General Obligation Bonds and Contractual Obligations	14,253,997	11,878,330	9,502,663	7,126,996	6,423,004
Less: Amount Reserved for Repayment of General Obligation Debt	-	-	-	-	-
Total debt applicable to limit	14,253,997	11,878,330	9,502,663	7,126,996	6,423,004
Legal Debt Margin	$4,138,296,228	$4,588,871,623	$4,816,754,753	$4,655,181,612	$4,933,404,598
Total Net Debt Applicable to the Limit as a % of the Debt Limit	0.30%	0.26%	0.20%	0.15%	0.13%

Notes

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

Data Source

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

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

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

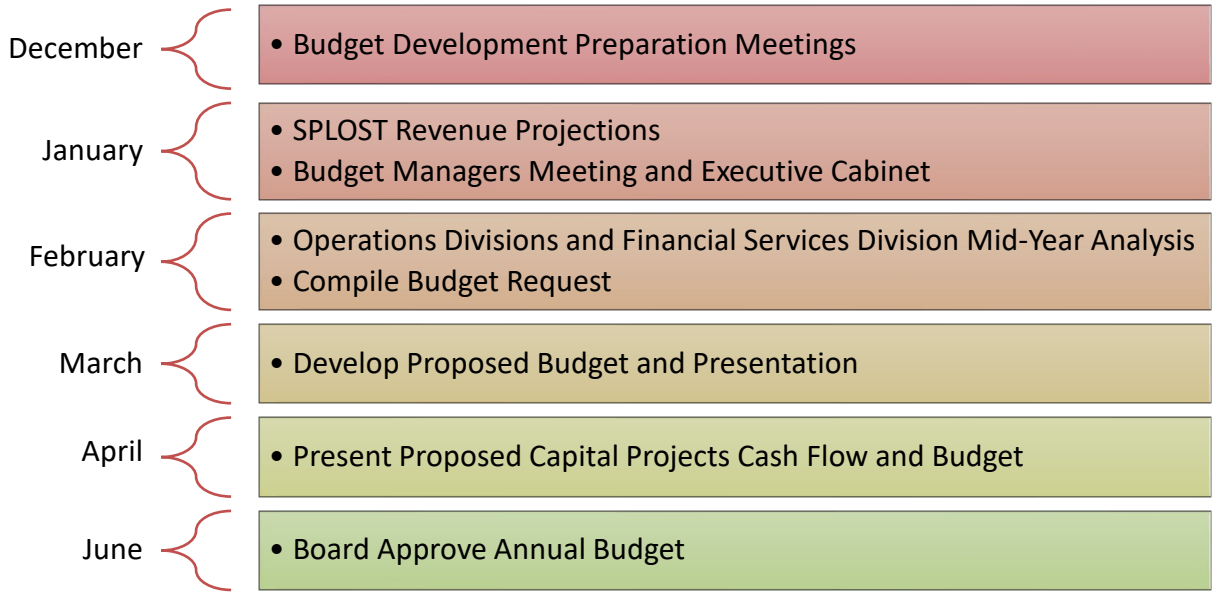
Budget Development Process

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.

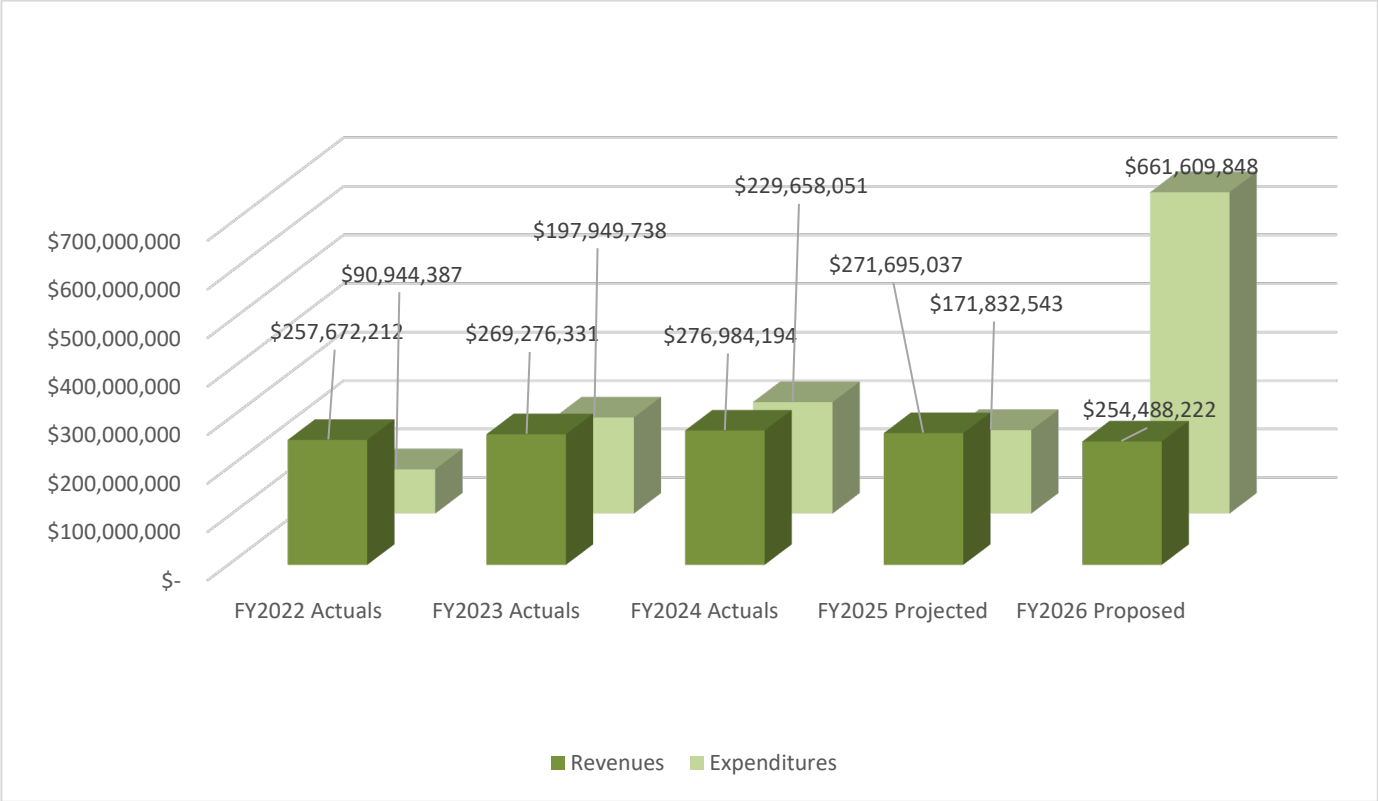
Develop Proposed Budget and Presentation

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 360-364.

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	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Proposed
Fund Balance July 1, 20XX	271,523,874	438,251,699	509,578,292	556,904,436	656,766,930
Revenue					
Local Revenue	238,940,558	241,663,016	249,456,372	249,041,777	238,152,512
State Revenue	3,973,323	241,665	-	144,245	-
Federal Revenue	1,598,503	1,441,978	1,604,440	802,233	1,685,536
Other Revenue - Local	13,159,827	25,929,673	25,923,382	21,706,782	14,650,174
Total Revenue	$ 257,672,212	$ 269,276,331	$ 276,984,194	$ 271,695,037	$ 254,488,222
Expenditures					
Personnel Services					
Salary	2,558,993	2,950,844	3,263,956	3,638,044	3,994,201
Other Salary	6,745	3,271	13,654	9,250	-
Employee Benefits					
Health	230,015	266,936	392,296	589,912	814,632
Teachers Retirement (TRS)	497,518	583,973	672,652	769,639	822,185
Dental	9,273	9,784	10,202	11,019	6,354
Other Benefits	46,748	53,326	59,008	64,372	72,399
Total Personnel & Benefits	$ 3,349,292	$ 3,868,134	$ 4,411,768	$ 5,082,237	$ 5,709,771
Non-Personnel Expenditures					
Professional & Technical Services	14,895,742	16,247,539	14,509,871	28,519,951	72,210,366
Property Services	5,494,547	2,312,322	4,737,909	1,702,320	2,135,992
Other Purchased Services	8,011	4,262	503,257	22,065,248	13,108,021
Supplies & Materials	280,035	146,054	180,941	51,714	181,164
Property	-	-	-	-	-
Utilities	1,265,712	2,078,057	2,328,071	959,568	16,610
Other	4,062,523	4,062,523	4,062,523	4,063,006	4,067,024
Textbooks	-	-	-	-	-
Field Trips & Travel	4,547	5,383	7,276	14,651	10,000
Equipment & Related	61,583,978	169,225,465	198,916,436	109,373,847	564,170,899
Debt Service:					
Principal & Interest Payments	-	-	-	-	-
Principal Retirement	-	-	-	-	-
Total Non-Personnel Expenditures	$ 87,595,095	$ 194,081,604	$ 225,246,283	$ 166,750,306	$ 655,900,076
Total Expenditures	$ 90,944,387	$ 197,949,738	$ 229,658,051	$ 171,832,543	$ 661,609,848
Excess (deficiency) of Revenue over (under) Expenditures	166,727,825	71,326,593	47,326,144	99,862,494	(407,121,626)
Other Financing Sources (Uses)					
Insurance Proceeds	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Net Change in Fund Balance	166,727,825	71,326,593	47,326,144	99,862,494	(407,121,626)
Fund Balance June 30, 20XX	***$ 438,251,699***	***$ 509,578,292***	***$ 556,904,436***	***$ 656,766,930***	***$ 249,645,304***

Summary Capital Projects Fund - Revenues and Expenditures Forecast

Description	FY2026 Projected	FY2027 Proposed	FY2028 Forecast*	FY2029 Forecast*	FY2030 Forecast*
Fund Balance July 1, 20XX	556,904,436	656,766,930	249,645,304	205,846,587	205,846,587
Revenue					
Local Revenue	249,041,777	238,152,512	39,540,932	-	-
State Revenue	144,245	-	-	-	-
Federal Revenue	802,233	1,685,536	-	-	-
Other Revenue - Local	21,706,782	14,650,174	12,156,432	-	-
Total Revenue	$ 271,695,037	$ 254,488,222	$ 51,697,364	$ -	$ -
Expenditures					
Personnel Services					
Salary	3,638,044	3,994,201	1,540,244	-	-
Other Salary	9,250	-	-	-	-
Employee Benefits					
Health	589,912	814,632	339,430	-	-
Teachers Retirement (TRS)	769,639	822,185	342,577	-	-
Dental	11,019	6,354	2,648	-	-
Other Benefits	64,372	72,399	29,830	-	-
Total Personnel & Benefits	$ 5,082,237	$ 5,709,771	$ 2,254,728	$ -	$ -
Non-Personnel Expenditures					
Professional & Technical Services	28,519,951	72,210,366	1,100,218	-	-
Property Services	1,702,320	2,135,992	446	-	-
Other Purchased Services	22,065,248	13,108,021	5,000	-	-
Supplies & Materials	51,714	181,164	37,552	-	-
Property	-	-	-	-	-
Utilities	959,568	16,610	829	-	-
Other	4,063,006	4,067,024	5,820	-	-
Textbooks	-	-	-	-	-
Field Trips & Travel	14,651	10,000	15,551	-	-
Equipment & Related	109,373,847	564,170,899	92,075,934	-	-
Debt Service:					
Principal & Interest Payments	-	-	-	-	-
Principal Retirement	-	-	-	-	-
Total Non-Personnel Expenditures	$ 166,750,306	$ 655,900,076	$ 93,241,352	$ -	$ -
Total Expenditures	$ 171,832,543	$ 661,609,848	$ 95,496,080	$ -	$ -
Excess (deficiency) of Revenue over (under) Expenditures	99,862,494	(407,121,626)	(43,798,716)	-	-
Other Financing Sources (Uses)					
Insurance Proceeds	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Net Change in Fund Balance	99,862,494	(407,121,626)	(43,798,716)	-	-
Fund Balance June 30, 20XX	***$ 656,766,930***	***$ 249,645,304***	***$ 205,846,587***	***$ 205,846,587***	***$ 205,846,587***

Capital Project - Revenues and Expenditures

Description	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Proposed	Increase/ (Decrease)
Revenue						
Local Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
Other Revenue - Local	369,233	541,771	1,103,148	917,462	333,518	-63.6%
Transfers	-	-	-	-	-	-
Total Revenue	$ 369,233	$ 541,771	$ 1,103,148	$ 917,462	$ 333,518	-63.6%
Expenditures						
Personnel Services						
Salary	-	-	-	-	-	-
Other Salary	-	-	-	-	-	-
Employee Benefits						
Health	-	-	-	-	-	-
Teachers Retirement (TRS)	-	-	-	-	-	-
Dental	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-
Sub-Total Personnel & Benefits	$ -	$ -	$ -	$ -	$ -	0.0%
Non-Personnel Expenditures						
Professional & Technical Services	-	43,622	388,000	-	-	-
Property Services	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Property	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Other	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-
Field Trips & Travel	-	-	-	-	-	-
Equipment & Related	771,876	-	-	-	11,151,113	100%
Debt Service:						
Principal & Interest Payments	-	-	-	-	-	-
Principal Retirement	-	-	-	-	-	-
Sub-Total Non-Personnel Expenditures	$ 771,876	$ 43,622	$ 388,000	$ -	$ 11,151,113	100%
Total Expenditures	$ 771,876	$ 43,622	$ 388,000	$ -	$ 11,151,113	100%
Other Financing Sources						
Insurance Proceeds	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Uses of Funds	$ -	$ -	$ -	$ -	$ -	0.00%
Change in Fund Balance	(402,643)	498,149	715,148	917,462	(10,817,595)	-1279.1%

2022 SPLOST - Revenues and Expenditures

Description	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Proposed	Increase/ (Decrease)
Revenue						
Local Revenue	-	-	-	-	-	-
State Revenue	3,973,323	241,665	-	144,245	-	-100.0%
Federal Revenue	794,730	-	-	-	-	-
Other Revenue - Local	8,984,296	10,731,502	6,586,899	4,277,716	2,304,546	-46.1%
Transfers	-	-	-	-	-	-
Total Revenue	$ 13,752,350	$ 10,973,167	$ 6,586,899	$ 4,421,961	$ 2,304,546	-47.9%
Expenditures						
Personnel Services						
Salary	1,112,981	-	-	-	-	-
Other Salary	3,119	-	-	-	-	-
Employee Benefits						-
Health	95,161	-	-	-	-	-
Teachers Retirement (TRS)	216,677	-	-	-	-	-
Dental	3,666	-	-	-	-	-
Other Benefits	19,861	-	-	-	808	100%
Sub-Total Personnel & Benefits	$ 1,451,465	$ -	$ -	$ -	$ 808	100%
Non-Personnel Expenditures						
Professional & Technical Services	5,326,862	(14,224)	-	-	-	-
Property Services	5,115,642	382,717	-	-	-	-
Other Purchased Services	8,011	-	-	-	-	-
Supplies & Materials	268,115	52,974	5,009	13,148	-	-100.0%
Property	-	-	-	-	-	-
Utilities	211,459	1,984	150	120	-	-100.0%
Other	844,088	-	-	4	-	-100.0%
Textbooks	-	-	-	-	-	-
Field Trips & Travel	1,518	1,157	484	-	-	-
Equipment & Related	44,448,055	78,852,797	37,189,820	11,212,965	112,344,323	901.9%
Debt Service:						-
Principal & Interest Payments	-	-	-	-	-	-
Principal Retirement	-	-	-	-	-	-
Sub-Total Non-Personnel Expenditures	$ 56,223,751	$ 79,277,405	$ 37,195,462	$ 11,226,237	$ 112,344,323	900.7%
Total Expenditures	$ 57,675,216	$ 79,277,405	$ 37,195,462	$ 11,226,237	$ 112,345,131	900.7%
Other Financing Sources						
Insurance Proceeds	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Uses of Funds	$ -	$ -	$ -	$ -	$ -	-
Change in Fund Balance	(43,922,866)	(68,304,238)	(30,608,563)	(6,804,276)	(110,040,585)	1517.2%

2027 SPLOST - Revenues and Expenditures

Description	FY2026 Current	FY2027 Proposed	Increase/ (Decrease)	FY2028 Forecast*	FY2029 Forecast*	FY2030 Forecast*
Revenue						
Local Revenue	249,041,777	238,152,512	-4.4%	39,540,932	-	-
State Revenue	-	-	-	-	-	-
Federal Revenue	802,233	1,685,536	110.1%	-	-	-
Other Revenue - Local	16,511,604	12,012,110	-27.3%	10,984,182	-	-
Transfers	-	-	-	-	-	-
Total Revenue	$ 266,355,614	$ 251,850,158	-5.4%	$ 50,525,114	$ -	$ -
Expenditures						
Personnel Services						
Salary	3,638,044	3,994,201	9.8%	1,540,244	-	-
Other Salary	9,250	-	-100.0%	-	-	-
Employee Benefits						
Health	589,912	814,632	38.1%	339,430	-	-
Teachers Retirement (TRS)	769,639	822,185	6.8%	342,577	-	-
Dental	11,019	6,354	-42.3%	2,648	-	-
Other Benefits	64,372	71,591	11.2%	29,830	-	-
Sub-Total Personnel & Benefits	$ 5,082,237	$ 5,708,963	12.3%	$ 2,254,728	$ -	$ -
Non-Personnel Expenditures						
Professional & Technical Services	28,519,951	72,210,366	153.2%	1,100,218	-	-
Property Services	1,702,320	2,135,992	25.5%	446	-	-
Other Purchased Services	22,065,248	13,108,021	-40.6%	5,000	-	-
Supplies & Materials	38,566	181,164	369.7%	37,552	-	-
Property	-	-	0.0%	-	-	-
Utilities	959,448	16,610	-98.3%	829	-	-
Other	4,063,003	4,067,024	0.1%	5,820	-	-
Textbooks	-	-	0.0%	-	-	-
Field Trips & Travel	14,651	10,000	-31.7%	15,551	-	-
Equipment & Related	98,160,883	440,675,463	348.9%	88,591,934	-	-
Debt Service:			0.0%			
Principal & Interest Payments	-	-	0.0%	-	-	-
Principal Retirement	-	-	0.0%	-	-	-
Sub-Total Non-Personnel Exp.	$ 155,524,070	$ 532,404,640	242.3%	$ 89,757,352	$ -	$ -
Total Expenditures	$ 160,606,307	$ 538,113,604	235.1%	$ 92,012,080	$ -	$ -
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	105,749,307	(286,263,446)	-370.7%	(41,486,966)	-	-

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

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.



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:	**Carroll Daniel**
Project:	**LN-7007521 and SR-7007600**
Project Stage:	**Construction**
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 fileds 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:	**Winter Construction Company**
Project:	
Project Stage:	**Construction**
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:

	TRS	Local Plan	Total
Net Pension Liability	$ 1,176,463,123	$ (29,033,837)	$ 1,147,429,286
Total Pension Liability	-	576,669,247	576,669,247
Deferred outflows of resources related to pensions	399,256,820	4,429,478	403,686,298
Deferred inflows of resources related to pensions	173,915,951	26,003,176	199,919,127
Pension expense	1,964,404,106	1,049,853	1,965,453,959

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, 2025, 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	$ 1,176,463,123
State of Georgia's proportionate share of the net pension liability associated with the School System	441,364
Total	$ 1,176,904,487

The net pension liability was measured as of June 30, 2024. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2023. An expected total pension liability as of June 30, 2023 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, 2024. At June 30, 2024, the School System's proportion was 4.680650%, which was a increase of 0.143193% from its proportion measured as of June 30, 2023.

For the fiscal year ended June 30, 2025, the School System's recognized total pension expense of $197,453,959 ($196,404,106 for the TRS Plan and $1,049,853 for the Local Pension Plan) and expense of $13,619 (pertaining to the TRS Plan) for support provided by the State of Georgia for certain support personnel. At June 30, 2025, 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	$ -	$164,024,346
Differences between expected and actual experience	133,124,988	3,516,198
Changes of assumptions	25,486,065	6,375,407
Contributions made by the School System subsequent to the measurement date	81,840,838	-
Net difference between projected and actual earnings on pension plan investments	158,804,929	-
Total	$399,256,820	$173,915,951

Actuarial assumptions: The total pension liability as of June 30, 2024 (measurement date) was determined by an actuarial valuation as of June 30, 2023 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	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Proposed	Increase/ (Decrease)
Fund Balance July 1, 20XX	460,853,794	497,393,243	544,216,717	605,703,084	607,509,616	0.3%
Revenue						
Local Revenue	-	-	-	-	-	0.0%
State Revenue	-	-	-	-	-	0.0%
Federal Revenue	-	-	-	-	-	0.0%
Other Revenue - Local	74,708,139	85,945,614	101,012,502	45,060,637	47,724,073	5.9%
Transfers	-	-	-	-	-	0.0%
Total Revenue	$ 74,708,139	$ 85,945,614	$ 101,012,502	$ 45,060,637	$ 47,724,073	5.9%
Expenditures						
Personnel Services						
Salary	384,012	390,763	419,514	520,084	525,120	1.0%
Other Salary	588	440	235	-	-	0.0%
Employee Benefits						
Health	50,180	56,496	73,260	140,244	125,388	-10.6%
Teachers Retirement (TRS)	75,441	77,906	87,020	113,950	117,207	2.9%
Dental	(4,130)	877	894	4,020	745	-81.5%
Other Benefits	7,169	7,423	8,009	10,239	10,332	0.9%
Total Personnel & Benefits	$ 513,260	$ 533,904	$ 588,932	$ 788,538	$ 778,791	-1.2%
Non-Personnel Expenditures						
Professional & Technical Services	233,230	559,586	34,571	1,410,330	1,811,504	28.4%
Property Services	-	-	-	1,500	5,000	233.3%
Other Purchased Services	-	-	-	255,866	180,000	-29.7%
Supplies & Materials	12,152	27,897	16,078	15,360	11,360	-26.0%
Property	-	-	-	-	-	0.0%
Utilities	3,425	3,536	18,812	7,000	3,500	-50.0%
Payment to 3rd Parties	-	-	-	-	-	0.0%
Other	37,175,580	37,926,971	38,775,079	40,754,387	42,074,795	3.2%
Textbooks	-	-	-	-	-	0.0%
Field Trips & Travel	2,926	8,265	11,510	15,725	15,725	0.0%
Equipment & Related	228,118	61,981	81,153	5,400	5,000	-7.4%
Total Non-Personnel Expenditures	$ 37,655,431	$ 38,588,236	$ 38,937,202	$ 42,465,568	$ 44,106,884	3.9%
Total Expenditures	$ 38,168,690	$ 39,122,140	$ 39,526,134	$ 43,254,106	$ 44,885,675	3.8%
Excess (deficiency) of Revenue over (under) Expenditures	36,539,449	46,823,474	61,486,368	1,806,531	2,838,398	57.1%
Fund Balance June 30, 20XX	$ 497,393,243	$ 544,216,717	$ 605,703,084	$ 607,509,616	$ 610,348,013	0.5%

Pension Fund - Revenues and Expenditures

Description	FY2026 Projected	FY2027 Proposed	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Fund Balance July 1, 20XX	605,703,084	607,509,616	610,348,013	610,348,013	610,348,013
Revenue					
Local Revenue	-	-	-	-	-
State Revenue	-	-	-	-	-
Federal Revenue	-	-	-	-	-
Other Revenue - Local	45,060,637	47,724,073	48,672,420	48,666,575	48,660,397
Transfers	-	-	-	-	-
Total Revenue	**$ 45,060,637**	**$ 47,724,073**	**$ 48,672,420**	**$ 48,666,575**	**$ 48,660,397**
Expenditures					
Personnel Services					
Salary	520,084	525,120	534,646	528,012	528,012
Other Salary	-	-	-	-	-
Employee Benefits					
Health	140,244	125,388	3,907,508	3,907,508	3,907,508
Teachers Retirement (TRS)	113,950	117,207	118,157	119,067	112,889
Dental	4,020	745	745	745	745
Other Benefits	10,239	10,332	10,507	10,385	10,385
Total Personnel & Benefits	**$ 788,538**	**$ 778,791**	**$ 4,571,562**	**$ 4,565,717**	**$ 4,559,539**
Non-Personnel Expenditures					
Professional & Technical Services	1,410,330	1,811,504	1,805,478	1,805,478	1,805,478
Property Services	1,500	5,000	5,000	5,000	5,000
Other Purchased Services	255,866	180,000	180,000	180,000	180,000
Supplies & Materials	15,360	11,360	11,360	11,360	11,360
Property	-	-	-	-	-
Utilities	7,000	3,500	3,500	3,500	3,500
Payment to 3rd Parties	-	-	-	-	-
Other	40,754,387	42,074,795	42,074,795	42,074,795	42,074,795
Textbooks	-	-	-	-	-
Field Trips & Travel	15,725	15,725	15,725	15,725	15,725
Equipment & Related	5,400	5,000	5,000	5,000	5,000
Total Non-Personnel Expenditures	**$ 42,465,568**	**$ 44,106,884**	**$ 44,100,858**	**$ 44,100,858**	**$ 44,100,858**
Total Expenditures	**$ 43,254,106**	**$ 44,885,675**	**$ 48,672,420**	**$ 48,666,575**	**$ 48,660,397**
Excess (deficiency) of Revenue over (under) Expenditures	1,806,531	2,838,398	(0)	0	-
Fund Balance June 30, 20XX	**$ 607,509,616**	**$ 610,348,013**	**$ 610,348,013**	**$ 610,348,013**	**$ 610,348,013**

EXPENDITURES BY PROGRAM AND OBJECT (ALL FUNDS)

Expenditures by Program and Object - All Funds

DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
INSTRUCTION					
CTAE					
Personnel Services	15,907,366	22,680,635	23,892,876	24,083,642	13,749,300
Employee Benefits	6,312,472	9,387,582	10,617,155	11,043,739	6,541,913
Professional & Technical Services	12,333	14,280	468	5,974	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	-	329	545	-
Other Purchased Services	40,884	1,431	117	6,890	-
Property Services	3,177	-	-	-	-
Equipment & Related	881,902	394,442	525,161	321,945	200,831
Field Trips & Travel	182,392	184,098	247,648	276,214	243,000
Supplies & Materials	728,694	731,525	849,619	1,021,810	648,500
Other	(62,472)	(103,236)	13,587	418,593	395,900
Sub-Total	**24,006,748**	**33,290,756**	**36,146,960**	**37,179,353**	**21,779,443**
ESOL					
Personnel Services	17,169,709	19,511,139	21,794,616	21,515,408	19,999,620
Employee Benefits	6,806,223	8,115,442	9,764,170	10,609,516	10,138,557
Professional & Technical Services	11,000	10,757	8,073	31,139	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	-	292	-	-
Other Purchased Services	282,341	423,506	289,128	510,800	367,496
Property Services	(3)	-	-	-	-
Equipment & Related	13,257	11,288	34,190	5,141	-
Field Trips & Travel	21,819	10,196	16,356	4,174	-
Supplies & Materials	326,878	481,257	567,504	656,145	1,388,314
Other	95,671	45,105	29,364	25,877	57,954
Sub-Total	**24,726,894**	**28,608,689**	**32,503,693**	**33,358,199**	**31,951,941**
SPECIAL EDUCATION					
Personnel Services	124,771,542	134,502,972	142,963,689	156,504,003	154,874,606
Employee Benefits	48,834,803	57,247,084	64,809,939	75,313,380	78,812,583
Professional & Technical Services	2,264,376	2,418,967	1,418,618	3,441,771	3,125,606
Payment to 3rd Parties	438,543	2,040,228	1,420,001	1,150,582	1,000,000
Utilities	7,300	9,905	459	600	600
Other Purchased Services	1,125	975	625,252	541,688	507,895
Property Services	192,154	29,832	18,686	24,900	10,000
Equipment & Related	1,149,785	1,400,936	3,571	11,749	12,503
Field Trips & Travel	10,885	13,489	2,432	3,850	4,700
Supplies & Materials	308,421	730,711	86,363	883,390	23,600
Other	1,113,504	1,616,708	696,977	654,719	615,145
Sub-Total	**179,092,438**	**200,011,806**	**212,045,985**	**238,530,632**	**238,987,238**

EXPENDITURES BY PROGRAM AND OBJECT (GENERAL FUNDS)

Expenditures by Program and Object - General Funds

DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
INSTRUCTION					
AVID					
Personnel Services	1,248,163	1,704,574	1,903,774	1,810,599	1,690,464
Employee Benefits	518,607	731,580	930,479	829,709	808,881
Professional & Technical Services	-	-	2,500	-	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Property Services	-	-	-	-	-
Equipment & Related	-	-	-	-	-
Field Trips & Travel	255	1,181	24,408	26,673	-
Supplies & Materials	4,973	3,931	5,431	14,297	-
Other	4,750	1,949	5,250	26,126	-
Sub-Total	**1,776,748**	**2,443,215**	**2,871,842**	**2,707,404**	**2,499,345**
CTAE					
Personnel Services	15,839,356	22,625,225	23,847,081	24,083,642	13,749,300
Employee Benefits	6,298,884	9,377,292	10,607,458	11,043,739	6,541,913
Professional & Technical Services	12,333	14,280	468	5,974	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	-	329	545	-
Other Purchased Services	1,588	1,431	117	6,890	-
Property Services	3,177	-	-	-	-
Equipment & Related	740,780	55,296	369,086	121,114	-
Field Trips & Travel	10,181	8,099	23,013	33,214	-
Supplies & Materials	689,819	699,879	774,471	961,810	588,500
Other	(411,007)	(409,288)	(374,165)	22,693	-
Sub-Total	**23,185,110**	**32,372,214**	**35,247,858**	**36,279,622**	**20,879,712**
EIP/REMEDIAL					
Personnel Services	18,206,125	20,317,149	20,347,190	17,685,254	19,213,571
Employee Benefits	7,291,256	8,565,722	8,888,621	8,046,463	9,193,621
Professional & Technical Services	61,730	5,000	14,694	48,599	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	-	-	-	-
Other Purchased Services	-	1,622	9,543	5,686	-
Property Services	-	-	-	-	-
Equipment & Related	36,708	15,342	9,044	5,685	-
Field Trips & Travel	304	91	-	4,500	-
Supplies & Materials	426,876	557,719	596,705	839,660	1,919,614
Other	-	-	-	-	-
Sub-Total	**26,022,999**	**29,462,645**	**29,865,797**	**26,635,848**	**30,326,807**

EXPENDITURES BY PROGRAM AND OBJECT (GENERAL FUNDS)

Expenditures by Program and Object - General Funds

DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
ESOL					
Personnel Services	16,850,099	19,188,608	21,453,696	21,132,119	19,629,127
Employee Benefits	6,683,909	7,977,653	9,611,493	10,415,316	9,961,713
Professional & Technical Services	-	8,187	7,323	12,589	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	-	292	-	-
Other Purchased Services	2,604	1,003	2,298	5,428	-
Property Services	(3)	-	-	-	-
Equipment & Related	13,257	11,288	34,190	5,141	-
Field Trips & Travel	-	432	596	474	-
Supplies & Materials	275,628	452,195	539,249	640,878	1,380,000
Other	-	3,453	3,204	3,424	-
Sub-Total	**23,825,493**	**27,642,819**	**31,652,341**	**32,215,368**	**30,970,840**
IN SCHOOL ACADEMY					
Personnel Services	-	-	1,261,792	1,155,215	1,154,464
Employee Benefits	-	-	536,248	518,997	552,406
Professional & Technical Services	-	-	-	403	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Property Services	-	-	-	-	-
Equipment & Related	-	-	2,450	11,311	-
Field Trips & Travel	-	-	-	1,091	-
Supplies & Materials	-	-	79,161	122,380	105,000
Other	-	-	770	-	-
Sub-Total	**-**	**-**	**1,880,421**	**1,809,396**	**1,811,870**
INTERNATIONAL BACCALAUREATE					
Personnel Services	1,848,970	1,752,627	1,740,530	2,225,665	2,052,653
Employee Benefits	742,321	702,828	731,048	1,000,384	966,277
Professional & Technical Services	42,425	27,170	30,298	58,708	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	-	3,101	-	-
Other Purchased Services	-	-	-	3,150	-
Property Services	-	349	-	-	-
Equipment & Related	-	2,238	-	22,662	-
Field Trips & Travel	1,930	-	5,540	9,289	-
Supplies & Materials	44,650	26,679	49,116	264,290	540,000
Other	97,899	144,433	152,923	124,351	-
Sub-Total	**2,778,195**	**2,656,325**	**2,712,555**	**3,708,499**	**3,558,929**

EXPENDITURES BY PROGRAM AND OBJECT (GENERAL FUNDS)

Expenditures by Program and Object - General Funds

DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
LEAP					
Personnel Services	56,469	1,770,040	1,883,199	2,050,567	1,743,118
Employee Benefits	20,997	756,401	878,574	995,270	871,897
Professional & Technical Services	-	501	554	10,000	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	268	2,000	1,835	2,500	-
Other Purchased Services	-	-	-	-	-
Property Services	823	-	1,199	2,500	-
Equipment & Related	53,756	530,241	357	5,176	-
Field Trips & Travel	-	60	2,650	9,750	-
Supplies & Materials	30,348	123,015	89,244	74,979	30,000
Other	638	11,680	9,876	9,300	-
Sub-Total	**163,300**	**3,193,936**	**2,867,488**	**3,160,042**	**2,645,015**
MAGNET					
Personnel Services	4,152,886	5,516,430	3,027,963	984,827	1,022,812
Employee Benefits	1,635,735	2,390,785	1,341,029	452,847	482,483
Professional & Technical Services	88,969	53,164	53,280	1,500	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	2,245	2,629	82	-	-
Other Purchased Services	4,093	4,844	5,128	750	-
Property Services	905	6,709	320	-	-
Equipment & Related	126,438	157,272	58,854	25,213	-
Field Trips & Travel	8,524	900	1,068	2,943	-
Supplies & Materials	373,396	408,768	521,488	285,727	182,850
Other	4,222	7,518	8,232	280	-
Sub-Total	**6,397,414**	**8,549,017**	**5,017,444**	**1,754,087**	**1,688,145**
MIDDLE COLLEGE					
Personnel Services	-	-	-	139,090	220,411
Employee Benefits	-	-	-	51,514	92,639
Professional & Technical Services	-	-	-	-	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Property Services	-	-	-	-	-
Equipment & Related	-	-	-	-	-
Field Trips & Travel	-	-	-	-	-
Supplies & Materials	-	-	-	-	12,750
Other	-	-	-	-	-
Sub-Total	**-**	**-**	**-**	**190,604**	**325,800**

EXPENDITURES BY PROGRAM AND OBJECT (GENERAL FUNDS)

Expenditures by Program and Object - General Funds

DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
SAFE CENTERS					
Personnel Services	-	-	590,489	579,170	537,526
Employee Benefits	-	-	242,791	245,722	248,983
Professional & Technical Services	-	-	5,700	10,647	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	-	453	-	-
Other Purchased Services	-	-	-	-	-
Property Services	-	-	-	-	-
Equipment & Related	-	-	3,057	3,934	-
Field Trips & Travel	-	-	7,171	-	-
Supplies & Materials	-	-	26,479	33,942	60,000
Other	-	-	6,325	2,512	-
Sub-Total	**-**	**-**	**882,465**	**875,927**	**846,510**
SPECIAL EDUCATION					
Personnel Services	110,097,876	120,115,280	130,710,297	145,499,539	145,885,750
Employee Benefits	44,555,604	51,067,927	59,877,818	71,155,635	74,605,242
Professional & Technical Services	7,897	21,243	41,753	55,976	30,000
Payment to 3rd Parties	387,163	1,035,250	470,841	150,582	-
Utilities	500	566	459	600	600
Other Purchased Services	175	-	44,597	38,495	-
Property Services	-	29,832	18,686	24,900	10,000
Equipment & Related	8,438	14,379	3,571	11,749	12,503
Field Trips & Travel	3,272	2,653	2,432	3,850	4,700
Supplies & Materials	78,760	82,474	86,363	864,465	23,600
Other	214	932	1,650	1,000	1,500
Sub-Total	**155,139,898**	**172,370,536**	**191,258,466**	**217,806,791**	**220,573,895**
STEAM					
Personnel Services	-	-	-	328,276	340,937
Employee Benefits	-	-	-	150,949	160,828
Professional & Technical Services	-	-	-	-	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Property Services	-	-	-	-	-
Equipment & Related	-	-	-	-	-
Field Trips & Travel	-	-	-	1,114	-
Supplies & Materials	-	-	-	28,386	30,000
Other	-	-	-	1,000	-
Sub-Total	**-**	**-**	**-**	**509,725**	**531,765**

EXPENDITURES BY PROGRAM AND OBJECT (GENERAL FUNDS)

Expenditures by Program and Object - General Funds

DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
STEM					
Personnel Services	-	-	-	269,621	172,171
Employee Benefits	-	-	7	118,248	80,638
Professional & Technical Services	-	-	-	-	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Property Services	-	-	-	-	-
Equipment & Related	-	-	-	-	-
Field Trips & Travel	-	-	-	3,322	-
Supplies & Materials	-	-	-	38,012	90,000
Other	-	-	-	1,250	-
Sub-Total	**-**	**-**	**7**	**430,453**	**342,809**

EXPENDITURES BY PROGRAM AND OBJECT (GENERAL FUNDS)

Expenditures by Program and Object - General Funds

DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
TAG					
Personnel Services	26,421,934	32,169,391	34,455,884	33,306,016	29,191,435
Employee Benefits	10,699,069	13,497,855	15,356,922	15,262,337	13,967,991
Professional & Technical Services	-	-	-	-	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	206	-	-	-
Other Purchased Services	-	-	-	-	-
Property Services	-	-	-	-	-
Equipment & Related	1,283	1,255	-	-	-
Field Trips & Travel	4,325	4,532	7,784	12,193	-
Supplies & Materials	16,808	18,210	13,983	37,082	-
Other	-	-	300	375	-
Sub-Total	**37,143,421**	**45,691,449**	**49,834,874**	**48,618,003**	**43,159,426**
VISUAL PERFORMANCE ARTS					
Personnel Services	-	-	-	577,176	340,937
Employee Benefits	-	-	-	264,091	160,828
Professional & Technical Services	-	-	-	40,000	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Property Services	-	-	-	-	-
Equipment & Related	-	-	-	1,000	-
Field Trips & Travel	-	-	-	-	-
Supplies & Materials	-	-	-	24,241	30,000
Other	-	-	-	6,184	-
Sub-Total	**-**	**-**	**-**	**912,692**	**531,765**

EXPENDITURES BY MAGNET PROGRAM (GENERAL FUND)

Expenditures by Program - General Fund

DESCRIPTION	Status	FY2026 Teacher	FY2026 Coordinator	FY2026 Projected	FY2027 Teacher	FY2027 Coordinator	FY2027 Proposed
SCHOOL NAME							
3DE							
Banneker HS	Existing	3.00	1.00	509,225	3.00	1.00	531,765
Northview HS	Existing	3.00	1.00	509,225	3.00	1.00	531,765
Roswell HS	Sunsetting	3.00	1.00	509,225	2.00	1.00	394,846
Tri-Cities	Existing	2.00	-	270,028	2.00	-	273,839
Sub-Total		**11.00**	**3.00**	**1,797,702**	**10.00**	**3.00**	**1,732,214**
IB - DP							
Alpharetta HS	Certified	3.00	1.00	524,225	3.00	1.00	546,765
Centennial HS	Certified	3.00	1.00	524,225	3.00	1.00	546,765
Riverwood HS	Certified	3.00	1.00	524,225	3.00	1.00	546,765
Westlake HS	Certified	3.00	1.00	524,225	3.00	1.00	546,765
Sub-Total		**12.00**	**4.00**	**2,096,898**	**12.00**	**4.00**	**2,187,060**
IB - MYP							
Ridgeview MS	Certified	-	0.50	104,591	-	0.50	113,004
Sandtown MS	Existing	-	0.50	89,591	-	0.50	98,004
Riverwood HS	Certified	1.00	-	165,014	1.00	-	151,919
Westlake HS	Certified	1.00	-	165,014	1.00	-	151,919
Sub-Total		**2.00**	**1.00**	**524,211**	**2.00**	**1.00**	**514,847**
IB - PYP							
Heards Ferry ES	Certified	1.00	-	169,485	1.00	-	171,405
High Point ES	Certified	1.00	-	169,485	1.00	-	171,405
Randolph ES	Certified	1.00	-	169,485	1.00	-	171,405
Stonewall Tell ES	Certified	1.00	-	169,485	1.00	-	171,405
Lake Forest ES	Certified	1.00	-	169,485	1.00	-	171,405
Sub-Total		**5.00**	**-**	**847,423**	**5.00**	**-**	**857,025**
STEAM							
North Springs HS	Existing	3.00	1.00	509,225	3.00	1.00	531,765
Sub-Total		**3.00**	**1.00**	**509,225**	**3.00**	**1.00**	**531,765**
STEM							
Evoline C. West ES	Certified	1.00	-	169,485	1.00	-	171,405
Woodland Charter ES	Certified	1.00	-	169,485	1.00	-	171,405
Sub-Total		**2.00**	**-**	**338,969**	**2.00**	**-**	**342,810**
VPA							
Tri-Cities HS	Existing	3.00	1.00	509,225	3.00	1.00	531,765
Sub-Total		**3.00**	**1.00**	**509,225**	**3.00**	**1.00**	**531,765**
TOTAL		**38.00**	**10.00**	**6,623,652**	**37.00**	**10.00**	**6,697,486**

SPECIAL REVENUE NARRATIVES

Special revenue is projected to be $66,560,590 for FCS in FY 2027. 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 2027 is $24,457,786.

During the FY27 school year, we anticipate the number of students served including private students will increase from 32,699 to 34,236 (1,537 increase) due to the increase of Title I schools designated as Community Eligibility Provision (CEP) from 35 to 40. 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 FY27, the number of CEP schools is 40.

For FY27, forty-six 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.

$24 increase per student in CEP schools with 100% poverty level (from $511 in FY26 to $535 in FY27)

$23 increase per student in schools 75% - 94% poverty level (from $510 in FY26 to $533 in FY27)

$23 increase per student in schools below 75% poverty level ($509 in FY26 to $532 in FY27)

Schools served: 52 traditional schools, 7 private and 1 neglected institution. Main Street Academy will be returning as a Title I school for FY27.

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 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 DISABILITES EDUCATION ACT (IDEA)

The Individuals with Disabilities Education Act provides federal aid to ensure that all school-age children with disabilities are provided a free, appropriate public education. IDEA funding is typically the largest grant amount of federal funds received by FCS. Federal funds are used only for the excess cost of educating students with disabilities. No locality may spend less on a student with disability's education than it does for a regular education student. Funding is also included for preschool-aged children with disabilities under part 619 of the Act.

IDEA 611 – SPECIAL EDUCATION FLOW-THROUGH

The primary purpose is to assist school systems with the excess cost of special education and related services as prescribed by the Individuals with Disabilities Education Act (IDEA) as authorized by Congress. Related services include audiology, assistive technology, occupational therapy, physical therapy, speech therapy, special transportation, orientation, and mobility, nursing services, interpreting services and transition services.

IDEA 619 – SPECIAL EDUCATION AGES 3-5

This grant is used to implement the Individuals with Disabilities Education Act; specifically, to provide special education and related services to preschool children with disabilities, ages three through five.

HIGH-COST FUND POOL

This grant is used to assist local school systems in covering the direct special education instructional costs of children with disabilities who meet the criteria established in IDEA 2004 and the system plan for GHCF.

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.

PROJECT LAUNCH

The purpose of the funding is to expand school psychologist practicum and paid internship opportunities in high-need schools through partnership with University of Alabama, Georgia State University, and University of Georgia. With grant funding, the district will launch a Mental Health Leadership Cohort with embedded micro-credentialing for staff, expand a Mental Health Professional pathway for high school students, and establish a youth advisory board to promote wellness and peer engagement.

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 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	Increase/ (Decrease)
Fund Balance July 1, 20XX	125,025	$ 359,574	$ 0	$ 0	$ 0	$ (0)
Revenue						
Local Revenue	-	-	-	-	-	-
State Revenue	8,348,975	10,689,568	11,904,236	11,566,493	12,171,943	605,451
Federal Revenue	127,724,596	141,964,413	69,108,619	64,209,906	50,212,703	(13,997,202)
Other Revenue - Local	1,177,417	1,357,045	2,111,738	3,687,693	1,078,659	(2,609,034)
Transfers	-	-	-	-	-	-
Total Revenue	$137,250,988	$154,011,025	$83,124,592	$79,464,092	$63,463,306	$ (16,000,786)
Expenditures						
Instruction	69,939,813	69,182,553	45,176,143	42,160,967	34,203,672	(7,957,295)
Pupil Services	14,339,490	18,079,356	15,241,804	21,020,199	16,522,653	(4,497,546)
Improvement of Instructional Ser.	15,166,889	19,921,197	4,262,824	2,877,764	2,208,115	(669,649)
Educational Media Services	444,291	670,579	411,332	484,267	424,271	(59,996)
Staff Development - Personnel	16,104,575	15,799,468	8,349,466	10,425,293	7,760,488	(2,664,805)
Federal Administration	1,503,658	1,558,951	1,758,763	1,983,964	1,877,630	(106,334)
General Administration	10,993,157	13,240,648	3,107,262	1,856,257	1,602,113	(254,144)
School Administration	2,692,195	3,430,128	1,895,650	1,894,241	1,649,259	(244,982)
Support Services - Business	559,775	896,383	120,935	240,322	-	(240,322)
Maintenance and Operation	3,419,013	8,005,049	3,923,776	157,851	-	(157,851)
School Safety & Security	-	-	524,757	138,475	-	(138,475)
Student Transportation	1,355,478	1,657,119	179,477	114,040	84,136	(29,904)
Support Services - Central	830,280	1,252,369	323,432	328,310	228,253	(100,057)
Other Support Services	74,073	257,795	12,266	-	-	-
School Nutrition Program	852,601	1,319,749	758,991	778,305	-	(778,305)
Construction & Capital Exp.	-	-	-	-	-	-
Operating Transfers	-	-	-	-	-	-
Fac. Acquisition & Constr. Ser.	-	59,628	183,380	124,621	-	(124,621)
Other Outlays	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	$138,275,288	$155,330,972	$86,230,257	$84,584,875	$66,560,590	$ (18,024,285)
Excess (deficiency) of Revenue over (under) Expenditures	$ (1,024,300)	$ (1,319,947)	$ (3,105,665)	$ (5,120,783)	$ (3,097,284)	$ 2,023,499
Other Financing Sources (Uses)						
Sale of Capital Assets	-	-	-	-	-	-
Transfers In	1,308,415	1,376,239	3,105,665	5,120,783	3,097,284	(2,023,499)
Transfers Out	(49,566)	(415,867)	-	-	-	-
Total Other Financing Sources	$ 1,258,849	$ 960,373	3,105,665	5,120,783	3,097,284	(2,023,499)
Net Change in Fund Balances	$ 234,549	$ (359,574)	0	(0)	(0)	0
Fund Balance June 30, 20XX	$ 359,574	$ 0	$ 0	$ 0	$ 0	$ (0)

SPECIAL REVENUE FUND - FEDERAL REVENUE

Special Revenue Funds - Federal Revenues

Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
Elementary & Secondary Education Act (ESEA)					
Title I-A - School Improvement - GRASP Grant	-	-	122,577	-	-
Title I-A, Every Student Succeed Act (ESSA)	26,330,861	26,887,142	25,901,864	29,172,108	24,049,745
Title I-A, School Improvement	1,266,967	1,226,679	342,702	959,206	108,041
Title IV-A, Student Support and Academic Enrichment	2,272,078	1,615,387	2,525,333	1,838,511	1,750,000
Title I-A, School Improvement Success Grant	428,703	557,278	67,722	-	-
Title II-A, Improving Teacher Quality	3,166,583	3,065,741	3,847,307	5,102,271	3,302,768
Title II-A, Advanced Placement Grant	14,573	12,115	-	-	-
Title III-A, English Learners	901,401	965,869	851,352	1,142,831	981,101
Title III-A, Immigrant	2,204	25,998	52,355	108	-
Title I-A - School Improvement - Literacy Support	-	-	228,624	371,376	300,000
ESEA Sub-Total	$ 34,383,370	$ 34,356,208	$ 33,939,836	$ 38,586,411	$ 30,491,655
Individuals with Disabilities Education Act (IDEA)					
High Cost Fund Pool	351,881	317,974	332,141	317,974	317,974
IDEA 619 - Special Education - Ages 3-5	430,622	456,811	430,518	436,069	429,551
IDEA 611 - Special Education Flowthrough	21,209,560	26,981,170	20,282,001	20,214,171	17,946,993
Special Education - Parent Mentor	-	-	-	73,600	36,800
IDEA - Capacity Building Grant	-	75,000	75,000	-	-
IDEA ARP 611 - Special Education Flowthrough	2,136,388	92,404	-	-	-
IDEA ARP 619 - Special Education - Ages 3-5	175,969	35,884	-	-	-
IDEA, Special Education Sub-Total	$ 24,304,420	$ 27,959,244	$ 21,119,660	$ 21,041,815	$ 18,731,317
Vocational Education					
CTE - Perkins V Grants - Program Improvement	753,447	832,159	852,150	830,831	830,831
CTE - Perkins V Plus Reserve	25,000	24,824	25,000	25,000	25,000
CTE - Perkins V Carryover	43,191	61,564	21,952	43,900	43,900
Vocational Education - Sub-Total	$ 821,638	$ 918,547	$ 899,102	$ 899,731	$ 899,731
Elementary and Secondary School Emergency Relief					
ESSER III - ARP - Homeless Children and Youth II	147,325	438,844	94,036	-	-
ESSER I	532,142	-	-	-	-
ESSER I - Special Education Supplemental Relief	207	-	-	-	-
ESSER I - SA Reserves	197,931	-	-	-	-
ESSER I - School Nurse	20,891	-	-	-	-
ESSER II - CRRSA ACT - LEA	22,259,505	6,687,391	-	-	-
ESSER III - ARP - LEA	42,123,674	69,124,631	10,851,014	-	-
ESSER III - ARP - LL - Readiness In Literacy	190,333	-	-	-	-
ESSER III - ARP - Opportunity Grants	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	-	-	-
ESSER II - Custodian Supplement	-	345,865	-	-	-
School - Based Health Center Renovation Grant	-	-	215,225	803,253	-
ESSER III - ARP - LL - Electric Vehicle	-	-	75,000	-	-
ESSER III - ARP - K-5 Numeracy Development Grant	-	89,965	(3,360)	-	-
ESSER III - ARP - LL - Character Education Programming	-	-	392,172	-	-
ESSER Sub-Total	$ 66,121,687	$ 77,104,343	$ 11,624,086	$ 803,253	$ -

SPECIAL REVENUE FUND - FEDERAL REVENUE

Special Revenue Funds - Federal Revenues

Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
Other Federal Funds					
Education for Homeless Children and Youth	81,319	127,202	128,052	108,559	90,000
Project PROSPERS	-	-	32,666	(2,774,539)	-
STOP The Violence	71,756	93,094	65,511	-	-
National Endowment	14,991	-	-	-	-
COSSAP	10,007	-	-	-	-
Bulletproof Vest	10,150	-	-	-	-
STOP The Violence II	74,239	344,673	371,287	206,046	-
EPA 2021 Diesel Emissions Reducation Act (DERA)	-	250,000	-	-	-
USDA - Fresh Fruits & Vegetables (Operating)	726,736	801,101	739,011	778,284	-
USDA - Fresh Fruits & Vegetables (Administrative)	2,981	-	-	-	-
School-Based Health Center Planning Grant	-	10,000	-	-	-
National Clean Diesel Funding Assistance	1,144,492	-	-	-	-
Stronger Connections	-	-	189,409	57,071	-
Other Federal Funds - Sub-Total	$ 2,136,672	$ 1,626,070	$ 1,525,935	$ (1,624,579)	$ 90,000

SPECIAL REVENUE FUND - STATE REVENUE

Special Revenue Funds - State Revenues

Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
State Grants					
PreKindergarten Program	8,195,472	9,294,095	11,460,099	11,454,778	12,171,943
Pre-K Summer Transition	105,312	106,955	88,395	26,690	-
Law Enforcement Training Program	-	100,000	-	-	-
GA Council for the Arts	5,000	5,000	8,000	5,000	-
Miscellaneous	-	(1,183,518)	335,481	(77,025)	-
State Revenue Sub-Total	$ 8,305,784	$ 8,322,532	$ 11,891,975	$ 11,409,443	$ 12,171,943

SPECIAL REVENUE FUND - NARRATIVES

State revenue estimates for FY 2027 for the school division are $12,171,943 which is a slight increase when compared to the FY 2026 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 26-27.

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 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
Other Revenue - Local					
Fulton County Arts and Culture	-	-	35,100	28,800	-
FCS Elementary Choral Clinic	-	-	1,138	1,742	-
Science Competition	-	-	4,475	5,285	-
North Point Ministries, Inc.	-	-	72,000	103,000	-
Laura Bush Foundation	-	-	-	5,000	-
National Pal's Endowment	-	-	150	-	-
iHeartMedia	-	-	19,980	-	-
Tire Products Grant	-	-	24,620	157,851	-
Toyota USA Foundation - S.A.F.E Centers	-	-	387,094	815,452	461,695
Toyota USA Foundation - STEM	-	-	630,318	1,253,687	616,964
Georgia Foundation for Public Education	-	-	1,487	-	-
Walmart Spark for Good	-	-	1,500	-	-
Fidelity Charitable	-	-	1,260	-	-
American Endowment Foundation	-	-	9,900	-	-
Science Olympiad	-	-	750	-	-
Dick's Sporting Goods Foundation	-	-	4,753	-	-
Atlanta Falcons Stadium Company LLC	-	-	996	-	-
New York Life Foundation	-	-	28,333	19,167	-
Dept of Public HLT	-	-	12,260	3,000	-
Bring a Smile to a Child Initiative	-	-	7,496	10,000	-
The Athlife Foundation	-	-	9,417	-	-
Whole Kids	-	-	2,989	-	-
Toyota USA Foundation - Music Equipment	-	-	31,302	-	-
Questt	-	-	-	13,500	-
Code Next Affiliate Program	-	-	-	60,000	-
Project Lead the Way	-	-	500	7,000	-
Toyota Junior Achievement	-	-	-	30,335	-
First Day Fulton	-	-	8,250	2,000	-
Fulton Cares	-	-	-	60,000	-
Helen Ruffin Reading	-	-	430	1,080	-
Kickball Charity Donation	-	-	1,400	2,082	-
Legacy Excellence	-	-	-	107,733	-
District Wide Initiatives	1,177,417	1,357,045	1,100	80,262	-
Other Revenue Local Sub-Total	$ 1,177,417	$ 1,357,045	$ 1,298,998	$ 2,766,977	$ 1,078,659

SPECIAL REVENUE FUND - NARRATIVES

There are no Other Revenue - Local budgeted for FY 2027. The district may receive additional revenue throughout the fiscal year. Other revenue may consist of the following:

SPECIAL REVENUE FUND - OTHER REVENUE - LOCAL

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 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
Elementary & Secondary Education Act (ESEA)					
Title I-A - School Improvement - GRASP Grant	-	-	122,577	-	-
Title I-A, Every Student Succeed Act (ESSA)	26,330,861	26,887,142	25,901,864	29,172,108	24,049,745
Title I-A, School Improvement	1,266,967	1,226,679	342,702	959,206	108,041
Title IV - Student ACD	2,272,078	1,615,387	2,525,333	1,838,511	1,750,000
Title II-A, Improving Teacher Quality	3,166,583	3,065,741	3,847,307	5,102,271	3,302,768
Title II-A, Advanced Placement Grant	14,573	12,115	-	-	-
Title I-A, School Improvement Success Grant	428,703	557,278	67,722	-	-
Homeless Child	81,319	127,202	128,052	108,559	90,000
Title III-A, English Learners	901,401	965,869	851,352	1,142,831	981,101
Title III-A, Immigrant	2,204	25,998	52,355	108	-
Res Non DOE Federal	916	-	-	-	-
Title IV-A, Student Support and Academic Enrichment	2,272,078	1,615,387	2,525,333	1,838,511	1,750,000
Title I-A - School Improvement - Literacy Support	-	-	228,624	371,376	300,000
GA CNCL Art	5,000	5,000	8,000	5,000	-
ESEA Sub-Total	$36,742,684	$36,103,797	$36,601,220	$40,538,481	$32,331,655
Individuals with Disabilities Education Act (IDEA)					
High Cost Fund Pool	351,881	317,974	332,141	317,974	317,974
IDEA 619 - Special Education - Ages 3-5	430,622	456,811	430,518	436,069	429,551
IDEA 611 - Special Education Flowthrough	21,209,560	26,981,170	20,282,001	20,214,171	17,946,993
IDEA Supplemental Relief	-	-	-	-	-
Special Education - Parent Mentor	-	-	-	73,600	36,800
IDEA - Capacity Building Grant	-	75,000	75,000	-	-
IDEA ARP 611 - Special Education Flowthrough	2,136,388	92,404	-	-	-
IDEA ARP 619 - Special Education - Ages 3-5	175,969	35,884	-	-	-
IDEA, Special Education Sub-Total	$24,304,420	$27,959,244	$21,119,660	$21,041,815	$18,731,317
Vocational Education					
Computer Science Capacity Grant	-	-	-	-	-
Computer Sciend Teacher Equipment and Comm. Grant	-	-	-	-	-
CTE - Perkins IV Grants - Program Improvement	-	-	-	-	-
CTE Perkins IV Plus Reserve	-	-	-	-	-
CTAE - Perkins IV - Carryover	-	-	-	-	-
CTE - Perkins V Grants - Program Improvement	753,447	832,154	852,150	830,831	830,831
CTE - Perkins V Plus Reserve	25,000	24,824	25,000	25,000	25,000
CTE - Perkins V Carryover	43,191	61,564	21,952	43,900	43,900
GSFIC St Fnd Vocational Construction Equipment	-	-	-	-	-
Industry Certifcation	-	-	-	-	-
Vocational Education - Sub-Total	$ 821,638	$ 918,542	$ 899,102	$ 899,731	$ 899,731
Elementary and Secondary School Emergency Relief Fund Act (ESSER)					
ESSER III - ARP - Homeless Children and Youth II	147,325	438,844	94,036	-	-
Pre-K Lottery POWER Supplemental Payment	-	-	-	-	-
CRRSA - ESSER II - Employee Retention Bonus	-	-	-	-	-
CARES Act - ESSER I Funds	552,132	-	-	-	-
CARES Act - ESSER I Funds - SEA Reserve Grant	-	-	-	-	-
CARES Act - ESSER I Funds - CTAE Extended Day	-	-	-	-	-
ESSER CARES - CTAE Supervision	-	-	-	-	-
CARES Act - ESSER I Funds - CTAE Youth Apprenticeship	-	-	-	-	-
CARES Act - ESSER I Funds - Agriculture Extended Day	-	-	-	-	-
CARES Act - ESSER I Funds - Agriculture Extended Year	-	-	-	-	-
CARES Act - ESSER I Funds - Agriculture Young Farmer	-	-	-	-	-

SPECIAL REVENUE FUND - FEDERAL EXPENDITURES

Special Revenue Funds - Federal Expenditures

Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
ESSER CARES - Special Education Supplemental Relief	207	-	-	-	-
CARES Act - ESSER Funds - SA Reserves	197,929	-	-	-	-
CARES - ESSER I Connectivity Grant	-	-	-	-	-
ESSER CARES - School Nurse	20,893	-	-	-	-
ESSER II - CRRSA ACT - LEA	22,259,505	6,687,391	-	-	-
CRRSA Act - ESSER II - Residential Treatment Centers	-	-	-	-	-
ESSER III - ARP - LEA	42,123,674	69,124,630	10,851,014	-	-
ESSER III - ARP - LL - Residential Treatment Centers	-	-	-	-	-
ESSER III - ARP - LL - Readiness In Literacy	190,333	-	-	-	-
ESSER III - ARP - Opportunity Grants	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	-	-	-
ESSER II - Custodian Supplement	-	345,865	-	-	-
School -Based Health Center Renovation Grant	-	-	215,225	803,253	-
ESSER III - ARP - LL - Electric Vehicle	-	-	75,000	-	-
ESSER III - ARP - K-5 Numeracy Development Grant	-	89,965	(3,360)	-	-
ESSER III - ARP - LL - Character Education Programming	-	-	392,172	-	-
ESSER Sub-Total	$66,141,678	$77,104,343	$11,624,086	$ 803,253	$ -
Other Federal Funds					
COVID-19 Relief Distance Learning Grants	-	-	-	-	-
Education for Homeless Children and Youth	81,319	127,202	128,052	108,559	90,000
Library of Congress	-	-	-	24,998	-
Project PROSPERS	-	-	32,666	1,364,973	-
Project LAUNCH	-	-	-	338,765	-
Threat Assessment and Technology Reporting	-	-	-	-	-
Prevention and Mental Health Training Program	-	-	-	-	-
COPS Office School Violence Prevention Program	-	-	-	-	-
STOP The Violence	85,831	93,094	65,511	-	-
National Endowment	916	-	-	-	-
COSSAP	10,007	-	-	-	-
Bulletproof Vest	10,150	-	-	-	-
STOP The Violence II	74,239	344,673	371,287	206,046	-
EPA 2021 Diesel Emissions Reducation Act (DERA)	-	250,000	-	-	-
USDA - Fresh Fruits & Vegetables (Operating)	726,736	801,101	739,011	778,284	-
USDA - Fresh Fruits & Vegetables (Administrative)	2,981	-	-	-	-
School-Based Health Center Planning Grant	-	10,000	-	-	-
National Clean Diesel Funding Assistance	1,144,492	-	-	-	-
Stronger Connections Grant Program	-	4	189,409	57,071	-
Students Against Destructive Decisions (SADD)	-	-	-	-	-
	1,501	-	-	-	-
Other Federal Funds - Sub-Total	$ 2,136,672	$ 1,626,074	$ 1,525,935	$ 2,878,696	$ 90,000

SPECIAL REVENUE FUND - STATE EXPENDITURES

Special Revenue Funds - State Expenditures

Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
State Grants					
GA Dept. of Public Health Asthma Control	-	-	2,017	-	-
GA Dept. of Public Health Asthma Control	-	-	3,022	1,978	-
GA Dept. of Public Health Asthma Control	-	-	12,260	22,740	-
PreKindergarten Program	9,442,861	10,631,689	14,135,678	16,162,490	15,269,228
Pre-K Summer Transition	162,421	106,955	88,395	26,690	-
Law Enforcement Training Program	-	100,000	-	-	-
GA Council for the Arts	5,000	5,000	8,000	5,000	-
Stuff the Bus	1,501	-	-	-	-
Miscellaneous	-	1,183,518	335,481	77,025	-
State Grants Sub-Total	**9,611,783**	**12,027,161**	**14,584,854**	**16,295,922**	**15,269,228**

STATE EXPENDITURES - NARRATIVES

State expenditures is estimated to be $15,269,228, an decrease of $1,026,695 when compared to the FY 2026 projected budget. PreKindergarten has a general fund match for FY 2027 of $3,097,284.05

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 26-27

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 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	Increase/ (Decrease)
Other Revenue - Local						
Fulton County Arts and Culture	-	-	35,100	28,800	-	-100.00%
Project Lead the Way	-	-	-	5,000	-	-100.00%
Fulton County Youth Orchestra	-	-	3,364	3,719	-	-100.00%
FCS North Honor Chorus	-	-	-	9,039	-	-100.00%
FCS Elementary Choral Clinic	-	-	1,138	7,849	-	-100.00%
Project Lead the Way	-	-	-	28,000	-	-100.00%
Project Lead the Way	-	-	-	1,200	-	-100.00%
Project Lead the Way	-	-	5,132	9,118	-	-100.00%
Science Competition	-	-	5,877	16,323	-	-100.00%
Project Lead the Way	-	-	1,654	16,014	-	-100.00%
Teaching Museum Special	-	-	741	8,924	-	-100.00%
Miscellaneous Performing Arts	-	-	-	11,556	-	-100.00%
PTO @ High Point ES	-	-	-	249	-	-100.00%
North Point Ministries, Inc.	-	-	72,000	140,821	-	-100.00%
AmeriGas for Transportation	-	-	5,835	24,498	-	-100.00%
Lockheed Martin	-	-	-	3,706	-	-100.00%
Pat & Gill Clements	-	-	29,919	81	-	-100.00%
Project Vaccinate 2021	-	-	-	1,698	-	-100.00%
National Philanthropic Trust	-	-	10,988	11,587	-	-100.00%
Georgia Power Foundation	-	-	4,665	-	-	0.00%
Kaiser Permanente	-	-	-	20,000	-	-100.00%
NASN Champions For School Health	-	-	670	2	-	-100.00%
Laura Bush Foundation	-	-	5,000	5,000	-	-100.00%
National Pal's Endowment	-	-	529	1,379	-	-100.00%
MDRC Personalized Learning Initiative Study	-	-	227,988	72,158	-	-100.00%
Georgia Power Maker Space	-	-	-	7,204	-	-100.00%
NextEra Energy Foundation	-	-	13,464	1,456	-	-100.00%
HALLE Foundation	-	-	2,017	-	-	0.00%
Citadel Funding	-	-	3,022	1,978	-	-100.00%
iHeartMedia	-	-	19,980	21	-	-100.00%
Chandler A Great	-	-	911	-	-	0.00%
Tire Products Grant	-	-	24,620	157,851	-	-100.00%
Toyota USA Foundation - S.A.F.E Centers	-	-	387,094	815,452	461,695	-43.38%
Alliance for a Healthier Generation	-	-	20,000	-	-	0.00%
Arthur M Blank Family Foundation	-	-	6,167	833	-	-100.00%
100 Black Men of South Metro Atlanta Inc	-	-	139	361	-	-100.00%
Jump Start Theatre	-	-	1,500	-	-	0.00%
Toyota USA Foundation - STEM	-	-	630,318	1,253,687	616,964	-50.79%
Georgia Foundation for Public Education	-	-	1,487	13	-	-100.00%
Walmart Spark for Good	-	-	1,500	-	-	0.00%
Fidelity Charitable	-	-	1,260	5,740	-	-100.00%
American Endowment Foundation	-	-	8,357	1,543	-	-100.00%
Science Olympiad	-	-	744	756	-	-100.00%
Dick's Sporting Goods Foundation	-	-	4,753	5,247	-	-100.00%
Atlanta Falcons Stadium Company LLC	-	-	996	4	-	-100.00%

SPECIAL REVENUE FUND - OTHER EXPENDITURES - LOCAL

Special Revenue Funds - Other Expenditures - Local

Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	Increase/ (Decrease)
New York Life Foundation	-	-	28,333	19,167	-	-100.00%
Department of Public HLT	-	-	12,260	22,740	-	-100.00%
Bring a Smile to a Child Initiative	-	-	7,496	10,004	-	-100.00%
The Athlife Foundation	-	-	9,417	583	-	-100.00%
Whole Kids	-	-	2,989	11	-	-100.00%
Vystar Foundation	-	-	-	20,000	-	-100.00%
Toyota USA Foundation - Music Equipment	-	-	31,302	8,698	-	-100.00%
Questt	-	-	-	13,500	-	-100.00%
Code Next Affiliate Program	-	-	-	60,000	-	-100.00%
PEACH 2024	-	-	810,000	-	-	0.00%
Arthur M Blank Family Foundation	-	-	-	10,000	-	-100.00%
Verizon Innovative	-	-	15,000	20,000	-	-100.00%
Project Lead the Way	-	-	500	7,000	-	-100.00%
Toyota Junior Achievement	-	-	-	30,335	-	-100.00%
Legacy Scholars	-	-	-	6,216	-	-100.00%
PEACH Education	-	-	-	26,901	-	-100.00%
AMB Family Foundation	-	-	-	735,000	-	-100.00%
Charter System Foundation	-	-	-	10,000	-	-100.00%
PUB SVC Appr Program	-	-	-	15,000	-	-100.00%
Toyota Family Teacher	-	-	-	20,000	-	-100.00%
Community Policing PAL Program	-	-	-	3,000	-	-100.00%
Microsoft STEM	-	-	-	67,500	-	-100.00%
Georgia Council Art	5,000	5,000	8,000	5,000	-	-100.00%
GOSA Grad Stud Achievement	1,501	-	-	-	-	0.00%
First Day Fulton	-	-	10,872	18,974	-	-100.00%
Fulton Cares	-	-	5,826	60,175	-	-100.00%
Helen Ruffin Reading	-	-	430	3,124	-	-100.00%
Kickball Charity Donation	-	-	1,400	2,163	-	-100.00%
Legacy Excellence	-	-	-	153,065	-	-100.00%
Support FCS	-	-	-	100	-	-100.00%
District Wide Initiatives	875,728	1,339,400	79,330	81,644	-	-100.00%
Local Grants Sub-Total	$ 882,229	$ 1,344,400	$ 2,562,084	$ 4,108,764	$ 1,078,659	-73.75%

OTHER EXPENDITURES - LOCAL - NARRATIVES

For FY 2027, 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

SPECIAL REVENUE FUNDS - EXPENDITURES BY OBJECT

Special Revenue Funds - Expenditures

Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Proposed	Increase/ (Decrease)
Personnel Services						
Salary	37,124,721	41,902,269	27,971,011	25,871,096	23,587,653	-8.83%
Other Salary	16,310,601	20,524,175	3,030,451	4,383,738	1,320,054	-69.89%
Employee Benefits						
Health	6,011,415	7,984,513	5,809,652	6,832,551	6,791,361	-0.60%
Teachers Retirement (TRS)	6,343,129	7,414,451	5,355,767	5,084,042	4,905,687	-3.51%
Dental	137,553	144,567	101,889	91,896	70,772	-22.99%
Other Benefits	890,147	938,741	567,173	697,593	466,829	-33.08%
Total Personnel & Benefits	$ 66,817,566	$ 78,908,715	$ 42,835,944	$ 42,960,916	$ 37,142,356	-13.54%
Non-Personnel Expenditures						
Professional & Technical Services	19,561,605	17,083,142	8,674,815	9,593,839	6,488,426	-32.37%
Property Services	687,329	642,662	479,398	502,819	129,500	-74.25%
Other Purchased Services	2,735,435	6,764,747	1,860,532	1,351,846	1,221,199	-9.66%
Supplies & Materials	5,925,011	3,902,200	2,850,568	3,809,795	854,310	-77.58%
Other	30,147,694	33,069,368	21,778,549	23,335,605	19,020,505	-18.49%
Utilities	3,124,531	5,800,156	3,890,195	14,653	3,600	-75.43%
Payment to 3rd Parties	51,380	1,004,977	949,160	1,000,000	1,000,000	0.00%
Textbooks	3,330,991	2,914	-	-	-	0.00%
Field Trips & Travel	1,006,959	1,020,093	414,039	941,815	391,570	-58.42%
Equipment & Related	4,886,787	7,131,998	2,497,058	1,073,587	309,124	-71.21%
Total Non-Personnel Expenditures	$ 71,457,722	$ 76,422,257	$ 43,394,314	$ 41,623,959	$ 29,418,234	-29.32%
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	138,324,854	155,746,839	86,230,257	84,584,875	66,560,590	-43%

SPECIAL REVENUE FUNDS - EXPENDITURES BY OBJECT

Special Revenue Funds - Expenditures Forecast

Description	FY 2026 Projected	FY 2027 Proposed	FY 2028 Forecast*	FY 2029 Forecast*	FY 2030 Forecast*
Personnel Services					
Salary	25,871,096	23,587,653	23,965,176	23,965,176	23,965,176
Other Salary	4,383,738	1,320,054	1,320,054	1,320,054	1,320,054
Employee Benefits					
Health	6,832,551	6,791,361	6,633,257	6,633,257	6,633,257
Teachers Retirement (TRS)	5,084,042	4,905,687	4,936,023	5,036,530	4,775,212
Dental	91,896	70,772	70,772	70,772	70,772
Other Benefits	697,593	466,829	473,603	473,603	473,603
Total Personnel & Benefits	$ 42,960,916	$ 37,142,356	$ 37,398,886	$ 37,499,394	$ 37,238,075
Non-Personnel Expenditures					
Professional & Technical Services	9,593,839	6,488,426	6,488,426	6,488,426	6,488,426
Property Services	502,819	129,500	129,500	129,500	129,500
Other Purchased Services	1,351,846	1,221,199	1,221,199	1,221,199	1,221,199
Supplies & Materials	3,809,795	854,310	854,310	854,310	854,310
Utilities	14,653	3,600	3,600	3,600	3,600
Other	23,335,605	19,020,505	19,012,195	19,007,765	19,019,281
Textbooks	-	-	-	-	-
Field Trips & Travel	941,815	391,570	391,570	391,570	391,570
Payment to 3rd Parties	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Equipment & Related	1,073,587	309,124	309,124	309,124	309,124
Total Non-Personnel Expenditures	$ 41,623,959	$ 29,418,234	$ 29,409,924	$ 29,405,495	$ 29,417,010
Other Use of Funds					
Principal & Interest Payments	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Uses of Funds	$ -	$ -	$ -	$ -	$ -
Grand Total	84,584,875	66,560,590	66,808,810	66,904,888	66,655,085

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

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

Expenditures by Administrative Unit - Summary

Description	FY2026 Original	FY2026 Projected	FY2027 Proposed	Original vs Proposed	Projected vs Proposed
PERSONNEL					
Schools	1,058,970,745	1,082,013,206	1,065,070,843	6,100,098	$ (16,942,363)
State Grants	4,028,020	9,183,544	4,571,680	543,660	$ (4,611,864)
General Services Administration	16,013,701	16,121,513	14,167,608	(1,846,093)	$ (1,953,905)
Academics	31,755,935	29,176,607	29,875,359	(1,880,576)	$ 698,752
Communications	1,814,625	1,816,891	1,893,403	78,778	$ 76,513
Financial Services	11,786,967	15,961,738	11,703,382	(83,585)	$ (4,258,356)
Human Resources	9,910,064	9,861,564	9,379,161	(530,904)	$ (482,404)
Strategy & Technology	21,410,715	21,393,224	21,704,073	293,358	$ 310,849
Operations	90,569,467	89,736,657	89,156,262	(1,413,205)	$ (580,395)
Districtwide	906,606	26,164,007	700,000	(206,606)	$ (25,464,007)
TOTAL PERSONNEL BUDGET	**$ 1,247,166,845**	**$ 1,301,428,950**	**$ 1,248,221,770**	**$ 1,054,925**	**$ (53,207,181)**
NONPERSONNEL					
Schools	45,257,251	38,092,044	41,910,789	(3,346,463)	$ 3,818,745
District Charters	54,373,011	54,805,054	50,487,871	(3,885,140)	$ (4,317,182)
State Grants	5,530,424	4,719,627	263,829	(5,266,595)	$ (4,455,798)
General Services Administration	4,900,015	7,037,938	2,353,801	(2,546,214)	$ (4,684,137)
Academics	30,629,094	47,549,528	31,161,820	532,726	$ (16,387,708)
Communications	547,168	544,903	540,668	(6,500)	$ (4,235)
Financial Services	5,003,246	5,821,336	5,136,456	133,210	$ (684,880)
Human Resources	3,248,537	3,903,467	3,239,346	(9,191)	$ (664,121)
Strategy & Technology	10,099,873	10,762,261	11,264,212	1,164,339	$ 501,951
Operations	61,304,732	67,063,258	61,100,860	(203,872)	$ (5,962,398)
Districtwide	6,912,947	7,333,153	4,712,319	(2,200,628)	$ (2,620,834)
TOTAL CENTRAL OFFICE	**227,806,298**	**247,632,567**	**212,171,971**	**(15,634,327)**	**(35,460,596)**
GENERAL FUND BUDGET	**$1,474,973,143**	**$1,549,061,518**	**$1,460,393,741**	**$(14,579,402)**	**$ (88,667,777)**

FY2027 BUDGET REQUESTS (GENERAL FUND)

FY2027 POSITIONS REQUESTS

DIVISION	DEPARTMENT	POSITION	ACTION	FTE
GENERAL SERVICES ADMINISTRATION	Zone 1	Zone Superintendent	Delimit	(1.00)
	Zone 1	Professional Assistant 3	Delimit	(1.00)
	Superintendent	Professional Assistant 4	Delimit	(1.00)
	School Police	School Police Officer	Delimit	(1.00)
	Safety & Security	Campus Security Associate	Delimit	(4.00)
		subtotal		***(8.00)***
ACADEMICS	Academics	Residency Verification Specialist	Delimit	(1.00)
	Academics	Professional Assistant 2	Delimit	(1.00)
	Academics	Coordinator	Delimit	(1.00)
		subtotal		***(3.00)***
FINANCIAL SERVICES	Payroll Services	Director	Delimit	(1.00)
	Risk Management	Personnel Investigator	Delimit	(1.00)
		subtotal		***(2.00)***
STRATEGY AND TECHNOLOGY				
	Strategy and Technology	Deputy Chief	Delimit	(1.00)
	Strategy and Technology	Director	Delimit	(1.00)
	Strategy and Technology	School Technology Specialist	Delimit	(5.00)
	Strategy and Technology	Coordinator	Delimit	(1.00)
		subtotal		**(8.00)**
HUMAN RESOURCES	Certification	Professional Assistant 3	Delimit	(1.00)
	Staffing	Professional Assistant 3	Delimit	(1.00)
	Staffing	Director	Delimit	(1.00)
		subtotal		**(3.00)**
OPERATIONS	Facilities Services	Director	Delimit	(1.00)
	Enviromental Services	Building Custodian	Delimit	(2.00)
	Maintenance	Mechanic 1	Delimit	(1.00)
	Maintenance	Mechanic 2	Delimit	(1.00)
	Maintenance	Trades Helper	Delimit	(3.00)
	Transportation	Bus Driver	Delimit	(5.00)
	Transportation	Professional Assistant 2	Delimit	(2.00)
	Capital Improvement	Professional Assistant 3	Delimit	(1.00)
		subtotal		**(16.00)**
		TOTAL POSITION FTE +/-		**(40.00)**

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

Expenditures by Administrative Unit

Description	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)
CENTRAL OFFICE						
GENERAL SERVICES ADMINISTRATION						
BOARD	256,740	258,301	270,393	300,040	322,143	7.37%
SUPERINTENDENT	1,281,214	1,659,030	1,775,828	1,735,533	1,615,954	-6.89%
INTERNAL AFFAIRS	963,018	1,084,898	1,259,416	1,322,120	1,352,761	2.32%
PROGRAM EVALUATION	731,115	890,131	1,137,999	1,233,229	-	-100.00%
CHARTER SCHOOLS	289,642	303,021	307,635	361,713	-	-100.00%
SCHOOL FLEX & GOV	762,798	582,456	626,961	670,957	-	-100.00%
ACCREDITATION	118,800	158,300	117,600	134,400	-	-100.00%
POLICY MANAGEMENT	427,914	907,840	951,080	989,053	575,340	-41.83%
SAFETY & SECURITY	3,236,452	2,192,383	5,865,300	13,124,591	2,253,389	-82.83%
CAMPUS POLICE	4,442,223	6,238,303	5,749,660	6,560,232	6,983,802	6.46%
PERSONNEL INVESTIGATION	674,740	878,151	940,053	1,118,707	1,111,469	-0.65%
ZONE 1	-	386,428	542,192	361,128	-	-100.00%
ZONE 2	-	329,035	364,037	375,867	444,935	18.38%
ZONE 3	-	391,908	412,623	433,700	453,218	4.50%
ZONE 4	-	301,014	335,541	359,646	325,930	-9.37%
ZONE 5	-	301,128	316,287	371,484	376,569	1.37%
ZONE 6	-	300,416	319,042	362,661	373,335	2.94%
ZONE 7	-	326,034	342,952	364,735	332,564	-8.82%
Sub-Total	**13,184,656**	**17,488,779**	**21,634,599**	**30,179,795**	**16,521,409**	**-45.26%**
COMMUNICATIONS						
COMMUNICATIONS	1,635,743	1,828,878	2,058,789	1,806,113	1,911,423	5.83%
BRDCST & VIDEO TECH	185,956	214,139	239,426	555,680	522,648	-5.94%
Sub-Total	**1,821,699**	**2,043,017**	**2,298,215**	**2,361,793**	**2,434,071**	**3.06%**
ACADEMICS						
STUDENT HEALTH SERV	738,627	744,990	868,789	1,048,836	789,248	-24.75%
ATHLETICS	627,015	619,283	879,740	762,211	775,222	1.71%
ACADEMICS	3,212,265	1,988,477	2,675,202	2,941,234	3,017,495	2.59%
ASSESSMENT	1,526,195	1,616,817	1,726,077	1,896,139	1,848,332	-2.52%
TESTING MATERIALS	2,556,841	4,457,581	3,243,383	4,562,848	3,616,160	-20.75%
INNOVATIVE PROGRAMS	-	-	-	-	-	0.00%
TEXTBOOKS	5,364,720	29,419,545	20,760,837	18,728,915	4,157,000	-77.80%
LEARNING & TEACHING	770,808	881,170	1,363,693	1,024,736	945,115	-7.77%
JROTC	387,005	434,114	432,482	490,596	356,436	-27.35%
HEALTH & PE	-	-	-	-	-	0.00%
HUMANITIES	-	-	-	-	-	0.00%
STEM	-	-	-	-	-	0.00%
ADVANCE STUDIES	-	-	-	-	-	0.00%
CAREER TECHNOLOGY	1,702,687	1,340,587	1,186,593	2,242,223	2,398,498	6.97%
INSTR TECH MEDIA SVC	2,350,765	2,039,508	1,937,108	2,232,214	1,244,631	-44.24%
TEACHING MUSEUMS	623,352	682,148	884,279	1,050,599	853,514	-18.76%
SOFTWARE UPDATE	4,280,594	3,872,709	2,657,045	5,264,680	5,256,000	-0.16%
VIRTUAL LEARNING	3,169,518	3,259,963	2,565,186	4,430,390	3,425,842	-22.67%
VISUAL ARTS	-	1,302	(1,302)	-	-	0.00%
PERFORMING ARTS	-	-	-	-	-	0.00%
OFFICE OF CURRICULUM	3,944,991	4,467,472	6,364,011	6,951,886	8,316,589	19.63%
DEPT. OF SPECIALS	2,762,285	3,144,247	47,953	-	-	0.00%
TMS/TMN CUST SUPPORT	191,486	222,783	264,074	305,351	-	-100.00%
APPLIED LEARNING & DESIGN	-	-	1,984,801	2,081,702	2,384,975	14.57%
ACCELERATED & EXTENDED	-	-	1,018,742	1,230,468	1,022,813	-16.88%
ASST. SUPT. SUPP SVC	1,027,126	1,356,964	1,277,487	1,376,323	1,355,490	-1.51%
STUDENT DISCIPLINE	1,196,460	1,209,595	1,444,929	1,658,572	1,493,584	-9.95%
GUIDANCE/COUNSELING	956,667	1,645,202	1,044,002	1,435,873	1,435,100	-0.05%
504	165,003	271,948	286,020	301,967	300,109	-0.62%

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

Expenditures by Administrative Unit

Description	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)
ESL	304,219	474,023	557,192	534,410	532,920	-0.28%
TITLE I/NCLB/COMPL.	-	-	-	290,813	-	-100.00%
HOMELESS	108,359	115,306	121,800	129,421	133,144	2.88%
PRE-K SUPPORT	334,329	331,753	368,741	390,999	398,697	1.97%
INTERVENTION SERVICE	-	-	-	-	-	0.00%
OFFICE OF STUDENT SU	563,610	587,467	1,137,645	1,366,408	1,177,219	-13.85%
PSYCHOLOGY & SOCIAL	1,102,207	1,059,013	1,346,903	1,450,370	1,234,802	-14.86%
INSTRU EXCEPT CHILD	3,451,611	4,318,380	4,739,267	5,224,052	5,170,317	-1.03%
PSYCHOLOGICAL SVC	-	-	-	-	-	0.00%
MS EXTENDED LEARNING	32,446	14,357	5,646	-	-	0.00%
HS EXTENDED LEARNING	5,107	56,927	37,155	-	-	0.00%
ES EXTENDED LEARNING	41,156	525,034	18,603	-	-	0.00%
ES SUMMER PROGRAM	-	-	185,350	-	-	0.00%
MS SUMMER PROGRAM	-	-	4,693	-	-	0.00%
HS SUMMER PROGRAM	218,053	2,630	151,327	-	-	0.00%
EXTENDED LEARNING	-	-	-	738,484	2,635,000	256.81%
SUMMER SCHOOL	-	-	-	6,051,162	5,451,162	-9.92%
Sub-Total	**43,715,508**	**71,161,296**	**63,585,451**	**78,193,881**	**61,725,413**	**-21.06%**
FINANCIAL SERVICES						
FINANCIAL SERVICES	976,273	926,005	928,962	1,066,474	1,100,804	3.22%
BUDGET SERVICES	772,949	875,223	1,381,975	1,468,596	1,502,790	2.33%
ACCOUNTING SERVICES	1,852,438	2,093,330	2,069,322	2,354,559	2,413,555	2.51%
PAYROLL & INS. SERV	2,029,453	2,274,860	2,421,228	2,694,881	2,785,946	3.38%
CONTRACTING/PURCH.	683,691	849,172	926,414	1,211,939	1,148,529	-5.23%
RISK MANAGEMENT	8,748,952	11,105,827	11,721,013	12,430,606	7,330,850	-41.03%
GRANTS	560,406	598,963	472,369	444,605	460,510	3.58%
DW INSTRUCTION	7,661,620	6,342,264	15,423,590	26,446,045	1,556,220	-94.12%
DW PUPIL SERVICES	598,238	597,271	1,483,541	5,707	-	-100.00%
DW IMPROVEMENT INSTR	823,328	1,185,489	1,917,472	657,990	655,000	-0.45%
DW GENERAL ADMIN	2,250,836	1,006,370	1,842,203	1,092,498	1,085,000	-0.69%
DW BUSINESS SERVICES	717,747	1,032,481	2,176,794	638,398	-	-100.00%
DW MAINTENANCE OPS	7,483,405	7,482,065	8,070,325	71,556	-	-100.00%
DW STUDENT TRANSPORT	4,900,365	4,856,819	5,620,461	(742,018)	(800,000)	7.81%
DW CENTRAL SUPPORT	1,205,838	2,523,758	2,307,191	592,972	635,000	7.09%
DW OTHER SUPPORT SER	40,663	40,070	29,535	40,035	40,035	0.00%
DW TRANSFERS	1,308,351	1,337,594	3,105,665	5,120,783	3,097,284	-39.52%
FULTON CARES	-	-	-	-	-	0.00%
LEGACY OF EXCELLENCE	-	-	-	-	-	0.00%
FIRST DAY FULTON	-	-	-	-	-	0.00%
HELEN RUFFIN READING	-	-	-	-	-	0.00%
HOLIDAY MEAL PROGRAM	-	-	-	-	-	0.00%
FIN SER GROWTH & DEV	-	-	-	-	-	0.00%
PENSION GOLD (FCSS)	-	78,073	186,482	111,412	96,855	-13.07%
PENSION GOLD (FCPP)	-	-	-	-	-	0.00%
Sub-Total	**42,614,552**	**45,205,635**	**62,084,542**	**55,707,040**	**23,108,377**	**-58.52%**
STRATEGY & TECHNOLOGY						
INFORMATION TECH	803,517	1,129,499	945,620	1,437,922	1,123,581	-21.86%
DATA WH & REPORTING	1,711,662	1,981,669	2,085,995	2,122,598	-	-100.00%
FTE/STUD. ACCT INFO	1,853,233	1,987,896	2,104,099	2,160,954	-	-100.00%
RECORD MGT-ARCHIVING	456,992	564,509	599,026	653,797	-	-100.00%
INFRASTR & OPER	5,706,317	5,565,628	4,443,938	5,035,653	-	-100.00%
SAP PROJECT MGNT	3,303,752	3,022,888	2,473,398	2,371,452	-	-100.00%
IT- PROGRAM MGNT	-	-	-	-	-	0.00%
SCHOOL TECH SUPP	8,730,548	10,695,296	11,803,161	14,417,271	-	-100.00%
INFORMATION TECH	1,062,130	684,347	781,031	966,665	-	-100.00%

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

Expenditures by Administrative Unit

Description	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)
ACCOUNTABILITY	1,697,612	2,027,345	2,004,305	1,984,469	-	-100.00%
IT- PROGRAM MGNT	68,298	195,226	823,400	1,004,704	-	-100.00%
STRATEGY & DATA INTELLIGENCE	-	-	-	-	4,444,283	0.00%
IT- OPERATIONS	-	-	-	-	13,043,764	0.00%
IT - SERVICES	-	-	-	-	14,356,657	0.00%
Sub-Total	**25,394,061**	**27,854,303**	**28,063,974**	**32,155,485**	**32,968,285**	**2.53%**
OPERATIONS						
OPERATIONS	721,408	832,803	893,814	956,938	977,718	2.17%
PLANT/FAC SERV	222,928	235,494	237,943	328,981	731,385	122.32%
CUSTODIAL SERVICES	3,598,728	4,407,686	4,331,636	5,897,425	6,760,191	14.63%
BUILDING PROGRAM	-	-	-	-	-	0.00%
TRANSPORTATION	53,085,412	61,182,097	62,771,731	76,853,175	75,164,499	-2.20%
WAREHOUSE OPERATIONS	2,197,970	2,253,758	2,469,591	2,694,674	3,059,826	13.55%
PRINTING SERVICES	856,466	787,681	825,398	1,061,647	997,489	-6.04%
MAINTENANCE	24,333,401	27,198,677	33,643,899	33,369,627	35,109,227	5.21%
PORTABLES	1,605,590	2,495,780	1,902,630	2,384,690	4,047,279	69.72%
BUILDING MANAGER	1,229,911	1,512,023	1,682,980	1,903,029	-	-100.00%
PROPERTY CONTROL	230,349	786,186	536,050	580,263	525,889	-9.37%
OPERATIONAL PLANNING	557,287	687,250	858,292	1,044,712	1,067,710	2.20%
CAPITAL IMPROVEMENT	689,747	892,516	1,206,751	1,327,075	1,187,229	-10.54%
TRANS-CUST SUPPORT	235,056	273,858	312,730	303,195	321,026	5.88%
SUPPORT-UTILITIES	3,238,666	3,683,619	1,441,627	20,367,717	20,307,655	-0.29%
FACILITIES SERVICES	-	-	3,449,005	7,814,879	-	-100.00%
SNP-CENTRAL SUPPORT	-	-	-	-	-	0.00%
SNP F&R DISTRICTWIDE	-	-	-	-	-	0.00%
Sub-Total	**92,802,920**	**107,229,427**	**116,564,075**	**156,888,025**	**150,257,122**	**-4.23%**
HUMAN RESOURCES						
TALENT DIVISION	2,460,987	2,314,676	2,350,487	2,808,620	2,821,229	0.45%
TALENT - STAFFING	3,528,708	3,876,596	4,205,897	4,529,440	4,262,818	-5.89%
TALENT-MGMT & ORG	652,756	1,222,716	1,941,267	1,840,617	1,115,439	-39.40%
LEARNING & DEV-STATE	12,977	94,977	34,054	75,875	67,925	-10.48%
LEARNING & DEV-LOCAL	1,314,671	2,038,799	3,020,399	4,560,479	4,351,096	-4.59%
Sub-Total	**7,970,099**	**9,547,764**	**11,552,105**	**13,815,031**	**12,618,507**	**-8.66%**
CENTRAL OFFICE TOTAL	**227,503,495**	**280,530,222**	**305,782,960**	**369,301,050**	**299,633,183**	**-18.86%**
SCHOOLS						
ELEMENTARY SCHOOLS						
ABBOTTS HILL ES	5,944,457	6,975,301	7,193,836	7,296,906	7,438,277	1.94%
ALPHARETTA ES	7,302,316	7,402,657	7,951,873	7,963,419	7,602,582	-4.53%
BARNWELL ES	6,609,899	7,730,579	8,066,712	8,232,283	8,161,219	-0.86%
BETHUNE ES	5,290,522	6,175,824	7,446,819	8,527,690	-	-100.00%
BROOKVIEW ES	4,484,086	5,353,415	5,850,883	6,063,234	6,396,123	5.49%
CAMPBELL ES	7,463,536	8,528,232	9,972,158	9,867,784	10,075,639	2.11%
COGBURN WOODS ES	6,794,116	8,782,889	9,448,669	9,865,254	9,553,332	-3.16%
COLLEGE PARK ES	5,441,599	7,985,486	8,478,430	8,896,466	9,111,109	2.41%
CONLEY HILLS ES	5,429,228	6,131,044	6,739,762	-	-	0.00%
CRABAPPLE CROSSING E	5,925,507	6,589,203	6,793,133	6,930,002	6,835,828	-1.36%
CREEK VIEW ES	8,176,981	9,239,298	9,340,858	8,759,754	8,596,766	-1.86%
DOLVIN ES	6,652,360	7,697,474	7,741,239	7,321,687	7,721,352	5.46%
DUNWOODY SPRINGS ES	6,023,995	6,933,081	7,445,780	7,946,644	7,824,470	-1.54%
JACKSON, ESTHER ES	6,334,276	7,479,403	8,292,799	8,473,978	8,800,644	3.85%
WEST, EVOLINE C. ES	7,799,008	7,665,103	7,982,201	8,293,643	8,773,362	5.78%
FINDLEY OAKS ES	6,456,529	7,692,015	8,547,350	8,289,577	8,394,689	1.27%
GULLATT ES	6,754,531	8,403,737	9,812,354	9,933,275	10,373,016	4.43%

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

Expenditures by Administrative Unit

Description	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)
HAPEVILLE ES	6,489,465	7,307,600	8,163,291	8,293,183	8,550,748	3.11%
HEARDS FERRY ES	7,509,013	8,389,587	9,080,736	10,011,445	10,451,225	4.39%
HEMBREE SPRINGS ES	6,281,281	7,277,232	8,105,800	7,903,236	8,444,779	6.85%
HERITAGE ES	6,047,923	6,630,906	8,492,573	9,008,917	9,698,829	7.66%
HIGH POINT ES	6,720,103	7,473,260	8,243,571	8,571,401	8,800,563	2.67%
HILLSIDE ES	6,465,195	7,191,544	7,611,203	7,549,258	7,664,402	1.53%
HOLMES, HAMILTON ES	5,682,476	6,821,434	7,178,318	8,988,551	8,934,647	-0.60%
LAKE WINDWARD ES	8,469,223	8,741,271	9,525,606	9,248,468	9,255,407	0.08%
LIBERTY POINT ES	7,336,745	8,418,068	8,816,083	8,362,712	9,850,603	17.79%
NOLAN, LOVE T. ES	6,472,049	7,536,277	9,123,602	9,641,043	9,742,877	1.06%
MANNING OAKS ES	6,924,004	7,663,385	8,366,789	9,608,162	9,554,536	-0.56%
MEDLOCK BRIDGE ES	6,999,027	8,044,740	8,606,959	9,235,230	8,866,516	-3.99%
MIMOSA ES	7,738,758	8,184,245	8,917,120	9,630,552	9,926,919	3.08%
MOUNT OLIVE ES	5,872,524	6,605,985	7,572,939	7,103,306	7,037,751	-0.92%
MOUNTAIN PARK ES	8,469,765	9,427,377	9,591,511	8,502,219	8,232,456	-3.17%
NEW PROSPECT ES	6,067,011	7,493,571	8,227,764	8,626,863	8,621,843	-0.06%
NORTHWOOD ES	6,711,738	7,382,337	7,559,855	8,328,786	8,051,713	-3.33%
OCEE ES	6,316,414	7,774,712	8,745,104	8,874,291	8,805,888	-0.77%
PALMETTO ES	5,284,325	7,031,815	6,993,239	7,682,031	7,982,383	3.91%
PARKLANE ES	4,388,407	5,036,059	6,416,702	-	-	0.00%
RANDOLPH ES	5,088,377	5,838,326	6,137,769	6,848,841	7,218,779	5.40%
RENAISSANCE ES	6,265,724	7,782,274	9,120,276	10,193,793	10,548,079	3.48%
RIVER EVES ES	5,516,414	6,326,948	6,435,860	6,852,536	7,631,552	11.37%
ROSWELL NORTH ES	8,143,070	8,974,518	9,649,333	10,396,592	10,479,079	0.79%
LEWIS, S.L. ES	5,563,148	6,542,286	3,608	-	-	0.00%
LEE, SEABORN ES	5,068,889	5,613,591	6,285,432	5,957,386	6,706,043	12.57%
SHAKERAG ES	6,030,086	6,570,755	7,443,954	6,990,120	6,971,326	-0.27%
SPALDING DRIVE CH ES	4,745,919	5,412,764	5,752,037	-	-	0.00%
STATE BRIDGE ES	5,965,160	6,754,202	7,353,671	7,074,119	8,191,547	15.80%
STONEWALL TELL ES	5,793,494	6,692,834	7,271,806	8,248,496	8,789,554	6.56%
SUMMIT HILL ES	6,738,399	7,674,865	8,130,985	8,248,423	7,994,822	-3.07%
SWEET APPLE ES	8,166,051	9,258,716	11,061,203	10,862,528	11,084,888	2.05%
WILSON CREEK ES	7,282,811	8,548,894	9,249,346	10,006,419	9,789,006	-2.17%
WOODLAND CHARTER ES	8,693,390	9,864,810	10,250,867	10,361,120	9,956,485	-3.91%
OAKLEY ES	6,599,716	7,890,406	8,867,759	9,224,431	9,383,832	1.73%
LAKE FOREST ES	7,730,292	8,314,850	8,056,600	9,665,649	9,559,655	-1.10%
ISON SPRINGS ES	5,441,889	6,597,620	6,773,761	9,016,875	9,037,762	0.23%
BIRMINGHAM FALLS ES	7,349,291	8,196,278	8,647,388	8,820,112	8,488,181	-3.76%
FELDWOOD/ BANNEKER E	6,489,543	7,847,523	9,182,714	9,151,107	9,667,509	5.64%
CLIFTONDALE ES	6,368,206	8,100,073	7,908,106	8,858,186	9,778,276	10.39%
GA BAPTIST	462,176	490,523	500,714	496,641	263,829	-46.88%
WOLF CREEK ES	7,965,146	8,105,041	8,498,277	8,722,719	9,542,226	9.40%
VICKERY MILLS ES	6,184,076	8,021,407	8,490,763	8,781,491	7,503,472	-14.55%
NEW S. L. LEWIS ES	-	-	-	-	9,751,436	0.00%
BRIAR HILLS ES	-	-	-	8,595,056	8,378,937	-2.51%
K-12 REMOTE	35,249	1,014	-	-	-	0.00%
ES DISTRICT-WIDE	48,834	(7)	(142,911)	(962,149)	(7,239,347)	652.41%
Sub-total	**$ 384,863,743**	**$ 442,616,658**	**$ 473,372,940**	**$ 480,241,742**	**$ 483,609,422**	**0.70%**
MIDDLE SCHOOLS						
AUTREY MILL MS	11,609,735	13,255,198	14,315,651	14,297,357	14,294,575	-0.02%
BEAR CREEK MS	10,181,974	10,766,637	10,775,082	11,863,256	12,481,023	5.21%
CAMP CREEK MS	7,435,618	9,170,839	10,537,261	10,633,340	10,525,396	-1.02%
CRABAPPLE MS	9,189,059	11,456,118	11,735,584	12,117,368	12,335,577	1.80%
ELKINS POINTE MS	10,100,815	11,034,911	11,188,177	12,054,957	11,812,492	-2.01%
HAYNES BRIDGE MS	8,126,404	9,424,594	10,661,238	10,566,580	9,326,741	-11.73%
HOLCOMB BRIDGE MS	7,607,510	8,725,794	9,633,126	9,459,469	8,845,877	-6.49%

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

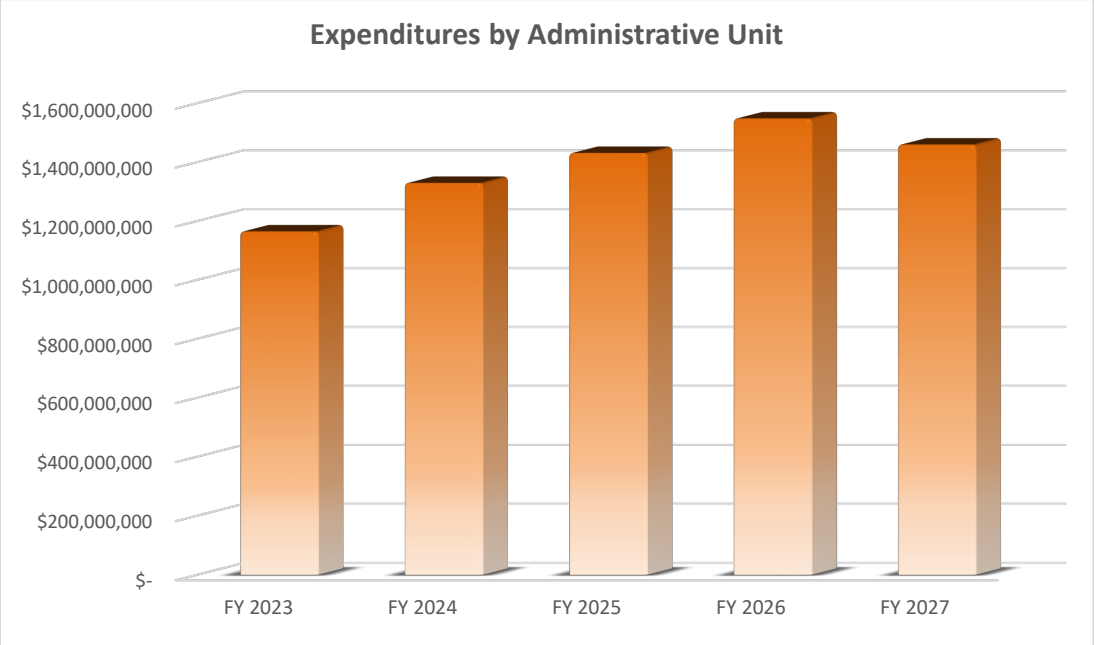
Expenditures by Administrative Unit

Description	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)
HOPEWELL MS	11,774,444	13,336,547	14,684,038	14,962,010	15,637,134	4.51%
MCNAIR MS	8,438,481	9,488,312	10,709,486	12,231,480	12,496,581	2.17%
NORTHWESTERN MS	11,887,513	13,702,460	14,555,212	13,992,460	13,584,378	-2.92%
WEST, PAUL D. MS	8,754,068	11,204,785	11,719,230	12,317,534	12,595,482	2.26%
RIDGEVIEW MS	10,950,315	11,891,352	12,556,853	12,974,013	12,653,992	-2.47%
RIVER TRAIL MS	10,956,250	12,439,748	13,168,518	13,122,181	13,002,930	-0.91%
SANDTOWN MS	9,484,602	11,279,033	11,288,900	11,883,664	13,406,502	12.81%
SANDY SPRINGS MS	9,221,569	9,854,262	10,607,204	10,810,914	10,328,067	-4.47%
TAYLOR ROAD MS	12,606,478	13,696,233	14,570,864	14,216,708	14,152,349	-0.45%
WEBB BRIDGE MS	12,011,275	13,947,854	14,869,403	14,341,235	13,735,689	-4.22%
WOODLAND MS	7,280,147	9,856,447	9,996,361	11,681,081	12,530,742	7.27%
RENAISSANCE MS	9,356,818	10,629,604	11,489,052	12,184,102	13,033,381	6.97%
MS DISTRICT-WIDE	1,239	-	-	(1,262,560)	(4,021,720)	218.54%
Sub-total	**$ 186,974,312**	**$ 215,160,729**	**$ 229,061,240**	**$ 234,447,147**	**$ 232,757,191**	**-0.72%**
HIGH SCHOOLS						
ALPHARETTA HS	19,132,729	20,511,879	21,743,299	21,673,646	21,467,609	-0.95%
BANNEKER HS	18,343,036	21,358,083	23,325,703	21,293,218	21,139,255	-0.72%
CENTENNIAL HS	18,505,377	20,317,702	21,786,197	21,709,665	20,049,596	-7.65%
CHATTAHOOCHEE HS	16,414,523	18,328,361	19,146,487	19,440,159	18,316,477	-5.78%
CREEKSIDE HS	16,681,493	18,861,350	20,289,686	21,913,455	22,138,435	1.03%
MILTON HS	18,425,735	19,548,916	20,864,223	20,884,536	20,307,575	-2.76%
NORTH SPRINGS HS	13,772,698	15,270,678	16,423,527	16,840,916	15,977,631	-5.13%
NORTHVIEW HS	15,154,701	16,869,424	17,504,721	17,861,133	17,304,257	-3.12%
RIVERWOOD HS	16,840,811	19,036,895	20,261,111	20,741,044	21,287,811	2.64%
ROSWELL HS	20,712,622	21,888,191	22,653,294	23,016,199	22,124,210	-3.88%
TRI-CITIES HS	16,045,513	20,781,665	21,675,814	23,036,891	23,641,324	2.62%
WESTLAKE HS	19,469,298	20,649,372	21,233,959	20,685,927	20,569,815	-0.56%
JOHNS CREEK HS	16,966,277	18,774,670	18,868,440	18,733,740	18,477,785	-1.37%
LANGSTON HUGHES HS	18,382,501	19,478,145	21,120,976	23,360,435	24,761,820	6.00%
MILTON CENTER	279	-	-	-	-	0.00%
FLAT SHOALS CENTER	12,975,072	14,985,437	16,589,983	38,556,792	44,566,250	15.59%
CAMBRIDGE HS	16,075,044	16,998,744	18,357,558	18,619,523	17,726,938	-4.79%
WELLSPRINGS LIVING RESIDENTIAL	240,591	312,286	389,066	299,653	-	-100.00%
COLLEGE CAREER ACADEMY	1,422,044	1,580,963	1,691,755	1,931,385	1,390,425	-28.01%
INNOVATION ACADEMY	10,649,943	12,910,805	14,474,520	15,007,759	15,193,875	1.24%
GLOBAL INNOVATION ACADEMY	5,691,340	7,016,901	7,814,621	7,909,223	7,823,817	-1.08%
THE PROMISE CAREER ACADEMY	-	353,007	6,402,253	7,071,756	6,765,269	-4.33%
FULTON ACAD OF VIRTUAL EXCELLENCE	8,892,039	7,524,004	6,045,124	5,046,778	3,254,791	-35.51%
HS DISTRICT-WIDE	3,120,080	31,124	(82,222)	13,414,936	2,038,696	-84.80%
Sub-total	**$ 303,913,745**	**$ 333,388,600**	**$ 358,580,096**	**$ 399,048,770**	**$ 386,323,658**	**-3.19%**
OPEN CAMPUS						
INDEPENDENCE HS	2,595,547	2,826,804	3,088,442	3,227,420	-	-100.00%
MCCLARIN HS	112,291	83,423	114,016	-	-	0.00%
VIRTUAL SCHOOL	2,244,129	2,980,016	3,687,742	3,600,420	3,657,578	1.59%
Sub-total	**$ 4,951,967**	**$ 5,890,242**	**$ 6,890,200**	**$ 6,827,840**	**$ 3,657,578**	**-46.43%**
CHARTER SCHOOLS						
AMANA ACADEMY	8,410,590	9,314,316	9,857,480	10,588,584	9,758,357	-7.84%
KIPP SOUTH FULTON ACADEMY	4,444,948	5,464,458	5,994,913	5,883,418	4,960,315	-15.69%
HAPEVILLE MIDDLE SCHOOL	-	-	-	-	-	0.00%
MAIN STREET CHARTER	9,068,530	9,846,566	11,038,542	10,812,213	10,168,061	-5.96%
HAPEVILLE CAREER ACADEMY	6,690,909	7,655,864	7,960,769	7,715,199	7,211,266	-6.53%
CHATTAHOOCHEE HILLS CH. ES	6,635,349	7,401,588	8,151,935	8,381,392	7,248,786	-13.51%
RISE GRAMMAR ES	5,150,093	-	-	-	-	0.00%

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

Expenditures by Administrative Unit

Description	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)
RISE COLLEGE PREP MS	4,567,435	-	-	-	-	0.00%
SKYVIEW	2,437,538	2,225,872	3,149,362	3,487,395	3,465,195	-0.64%
FAST	6,777,691	6,818,168	8,311,590	8,401,931	7,675,891	-8.64%
PEAK	2,991,417	3,676,266	3,676,266	3,924,837	3,924,837	0.00%
Sub-total	**$ 57,174,499**	**$ 52,403,098**	**$ 58,140,858**	**$ 59,194,969**	**$ 54,412,708**	**-8.08%**
SCHOOL TOTAL	**$ 937,878,266**	**$ 1,049,459,328**	**$ 1,126,045,333**	**$ 1,179,760,467**	**$ 1,160,760,557**	**-1.61%**
TOTAL DISTRICT EXPENDITURES	**$ 1,165,381,761**	**$ 1,329,989,549**	**$ 1,431,828,293**	**$ 1,549,061,518**	**$ 1,460,393,741**	**-5.72%**



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	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Projected	FY2027 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	7.00	6.00	(1.00)
Internal Affairs	7.00	7.00	7.00	7.00	7.00	-
Program Evaluation	2.00	2.00	3.00	-	-	-
Charter Schools	2.00	2.00	2.00	-	-	-
School Flex & Gov	6.00	3.00	3.00	-	-	-
Policy Management	2.00	5.00	5.00	3.00	3.00	-
Safety & Security	27.50	24.50	24.50	24.50	19.50	(5.00)
Campus Police	35.00	34.00	38.00	38.00	37.00	(1.00)
Personnel Investigation	7.00	7.00	7.00	7.00	7.00	-
Zone 1	7.00	1.50	1.50	1.50	-	(1.50)
Zone 2	-	1.50	1.50	1.50	2.00	0.50
Zone 3	-	2.00	2.00	2.00	2.00	-
Zone 4	-	1.50	1.50	1.50	1.50	-
Zone 5	-	1.50	1.50	1.50	1.50	-
Zone 6	-	1.50	1.50	1.50	1.00	(0.50)
Zone 7	-	1.50	1.50	1.50	1.00	(0.50)
Sub-Total	109.99	109.99	115.99	104.50	95.50	(9.00)
COMMUNICATIONS						
Communications	12.00	12.00	12.00	10.00	10.00	-
Brdcst & Video Tech	1.00	1.00	1.00	3.00	3.00	-
Sub-Total	13.00	13.00	13.00	13.00	13.00	-
ACADEMICS						
Student Health Services	4.00	4.00	5.00	5.00	4.00	(1.00)
Athletics	1.00	1.00	2.00	2.00	2.00	-
Academics	13.00	9.00	7.00	4.00	4.00	-
Assessment	5.00	5.00	5.00	6.00	6.00	-
Learning & Teaching	7.00	7.00	9.00	4.00	4.00	-
JROTC	3.00	3.00	3.00	3.00	3.00	-
Career Technology	3.30	3.30	3.80	4.50	4.50	-
Instr Tech Media Services	3.00	3.00	3.00	3.00	4.00	1.00
Teaching Museums	3.00	3.00	3.00	3.00	3.00	-
Virtual Learning	2.00	2.00	2.00	3.00	3.00	-
Office of Curriculum	18.00	18.00	20.00	22.00	22.00	-
Dept. of Specials	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	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)
TMS/TMN Cust Support	2.00	2.00	2.00	2.00	1.00	(1.00)
Applied Learning & Design	-	-	4.00	4.00	4.00	-
	-	-	3.00	3.00	2.00	
Accelerated & Extended Programs						(1.00)
Asst. Supt. Supp Services	9.70	9.70	9.70	9.70	8.70	(1.00)
Student Discipline	6.00	6.00	7.00	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	1.80	1.80	2.80	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	4.00	4.00	4.00	-
Psychology & Social Work	5.00	6.00	5.00	5.00	4.00	(1.00)
Instru Exceptional Children	15.00	15.00	16.00	16.00	16.00	-
Sub-Total	117.45	114.45	121.95	118.65	114.65	(4.00)
FINANCIAL SERVICES						
Financial Services	5.00	4.00	4.00	4.00	4.00	-
Budget Services	6.25	6.25	9.25	9.25	9.25	-
Accounting Services	18.90	17.50	17.50	17.50	17.50	-
Payroll & Ins. Services	18.00	18.00	17.00	17.00	16.00	(1.00)
Contracting/Purch.	9.75	9.75	9.75	8.75	8.75	-
Risk Management	5.00	7.00	7.00	7.00	6.00	(1.00)
Grants	4.50	4.50	2.50	2.50	2.50	-
Pension (FCSS)	-	0.80	1.80	0.80	0.80	-
Sub-Total	67.40	67.80	68.80	66.80	64.80	(2.00)
STRATEGY & TECHNOLOGY						
Information Tech	4.00	4.50	4.00	4.00	3.00	(1.00)
Data Management	3.00	3.00	3.00	2.00	-	(2.00)
Fte/Stud. Acct Info	15.00	15.00	14.00	14.00	-	(14.00)
Record Mgt-Archiving	6.00	6.00	6.00	6.00	-	(6.00)
Infrastr & Oper	29.00	29.00	22.00	18.00	-	(18.00)
SAP Project Mgnt	9.00	9.00	6.00	6.00	-	(6.00)
School Tech Supp	103.00	103.00	111.00	115.00	-	(115.00)
Information Tech	2.30	2.30	3.30	3.30	-	(3.30)
Accountability	9.00	9.00	8.00	7.00	-	(7.00)
IT- Program Mgnt	0.20	0.20	3.70	4.70	-	(4.70)
Strategy & Data Intelligence	-	-	-	10.00	17.00	7.00
IT - Operations	-	-	-	-	48.50	48.50

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	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)
IT- Services	-	-	-	-	113.50	113.50
Sub-Total	180.50	181.00	181.00	190.00	182.00	(8.00)
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	22.00	22.00	22.00	22.00	30.00	8.00
Transportation	989.00	989.00	1,035.00	1,032.00	1,025.00	(7.00)
Warehouse Operations	25.50	26.50	26.50	26.50	27.50	1.00
Printing Services	6.00	6.00	6.00	6.00	6.00	-
Maintenance	115.00	119.00	149.00	149.00	145.00	(4.00)
Portables	2.00	3.00	3.00	3.00	4.00	1.00
Building Manager	9.00	9.00	9.00	10.00	-	(10.00)
Property Control	3.00	5.00	5.00	5.00	5.00	-
Operational Planning	5.00	5.00	6.00	6.00	6.00	-
Capital Improvement	5.20	6.20	6.20	6.20	5.20	(1.00)
Trans - Cust Support	4.00	4.00	4.00	4.00	4.00	-
Support - Utilities	34.00	34.00	1.00	1.00	1.00	-
Facilities Services	-	-	3.00	3.00	-	(3.00)
Sub-Total	1,225.70	1,234.70	1,281.70	1,279.70	1,264.70	(15.00)
HUMAN RESOURCES						
Human Resources	15.00	15.00	15.00	15.00	15.00	-
Staffing	35.00	35.00	35.00	35.00	32.00	(3.00)
Management & Organization	4.00	3.00	3.00	3.00	3.00	-
Learning & Dev-Local	6.50	7.18	8.18	8.18	8.18	-
Sub-Total	60.50	60.18	61.18	61.18	58.18	(3.00)
CENTRAL OFFICE TOTAL	**1,774.54**	**1,781.12**	**1,843.62**	**1,833.83**	**1,792.83**	**(41.00)**
SCHOOLS						
ELEMENTARY SCHOOLS						
Abbotts Hill ES	60.40	62.90	61.10	62.60	63.80	1.20
Alpharetta ES	74.65	63.60	63.20	70.75	68.50	(2.25)
Barnwell ES	67.25	69.45	67.55	71.00	70.45	(0.55)
Bethune ES	55.30	56.00	67.10	71.70	-	(71.70)
Brookview ES	50.00	51.30	50.30	49.10	52.10	3.00
Campbell ES	77.55	76.40	86.70	86.50	86.50	-
Cogburn Woods ES	71.00	83.40	84.00	84.60	83.10	(1.50)

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	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)
College Park ES	61.60	73.80	74.00	74.80	78.10	3.30
Conley Hills ES	54.85	56.95	57.45	-	-	-
Crabapple Crossing ES	61.40	61.90	62.80	58.50	58.00	(0.50)
Creek View ES	88.10	85.10	83.30	74.30	73.10	(1.20)
Dolvin ES	68.40	67.50	65.60	60.50	66.95	6.45
Dunwoody Springs ES	64.90	69.30	69.75	68.75	67.70	(1.05)
Esther Jackson ES	74.95	72.75	75.30	74.15	76.65	2.50
Evoline C. West ES	76.20	66.80	65.40	68.30	71.30	3.00
Findley Oaks ES	68.20	69.15	71.50	74.55	75.80	1.25
Gullatt ES	73.90	79.30	85.05	85.95	87.10	1.15
Hapeville ES	67.65	68.45	68.60	70.30	72.15	1.85
Heards Ferry ES	81.85	81.45	83.20	87.10	92.45	5.35
Hembree Springs ES	68.30	69.00	70.00	67.90	73.15	5.25
Heritage ES	59.85	56.90	68.30	76.20	82.00	5.80
High Point ES	72.40	69.90	73.30	70.90	74.30	3.40
Hillside ES	70.60	68.80	68.50	66.80	67.50	0.70
Hamilton E Holmes ES	60.50	61.50	60.50	75.45	74.10	(1.35)
Lake Windward ES	89.40	77.50	78.90	82.05	81.50	(0.55)
Liberty Point ES	75.05	79.30	70.30	71.25	84.30	13.05
Love T. Nolan ES	69.50	68.45	75.90	82.55	82.25	(0.30)
Manning Oaks ES	78.10	76.70	77.80	82.80	82.30	(0.50)
Medlock Bridge ES	74.35	75.50	79.10	82.65	77.75	(4.90)
Mimosa ES	80.00	75.60	78.30	82.50	84.85	2.35
Asa G. Hilliard ES	58.60	57.80	62.25	61.95	60.55	(1.40)
Mountain Park ES	85.50	81.40	78.10	73.35	71.70	(1.65)
New Prospect ES	64.80	70.60	72.80	73.50	75.45	1.95
Northwood ES	72.25	69.30	68.55	72.05	69.85	(2.20)
Ocee ES	68.10	77.90	78.40	75.50	76.45	0.95
Palmetto ES	56.10	63.45	61.80	67.55	68.55	1.00
Parklane ES	45.10	47.50	60.60	-	-	-
Randolph ES	51.80	53.30	55.80	57.00	58.75	1.75
Renaissance ES	65.90	71.30	80.25	88.15	88.15	-
River Eves ES	61.40	60.40	56.20	59.00	66.85	7.85
Roswell North ES	84.10	84.10	88.05	89.10	90.90	1.80
S.L. Lewis ES	59.95	62.10	-	-	-	-
Seaborn Lee ES	51.50	52.50	50.50	49.00	56.40	7.40
Shakerag ES	65.40	65.80	63.60	59.40	59.10	(0.30)
Spalding Drive Ch. ES	47.65	49.50	50.80	-	-	-
State Bridge ES	61.40	60.00	61.80	61.30	71.80	10.50
Stonewall Tell ES	65.70	60.90	64.40	69.70	74.30	4.60

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	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)
Summit Hill ES	71.20	69.80	72.30	70.10	69.55	(0.55)
Sweet Apple ES	83.40	84.10	95.30	96.65	98.60	1.95
Wilson Creek ES	76.40	81.20	83.20	85.40	83.80	(1.60)
Woodland Charter ES	101.30	99.35	93.20	90.55	87.30	(3.25)
Oakley ES	69.20	72.10	78.65	76.30	77.20	0.90
Lake Forest ES	82.40	79.50	71.80	84.30	81.40	(2.90)
Ison Springs ES	62.10	61.55	61.60	76.20	76.20	-
Birmingham Falls ES	75.15	74.85	72.55	76.35	73.50	(2.85)
Feldwood ES	67.30	66.90	74.20	78.70	82.20	3.50
Cliftondale ES	70.40	75.30	68.00	76.45	82.70	6.25
Wolf Creek ES	86.90	75.60	76.25	72.55	80.85	8.30
Vickery Mill ES	62.15	73.50	75.10	75.90	63.45	(12.45)
New S. L. Lewis ES	-	-	-	-	83.25	83.25
Briar Hills ES	-	-	-	73.80	71.30	(2.50)
K-2 Virtual	0.20	-	-	-	-	-
ES Holding	9.40	8.40	11.50	13.20	11.00	(2.20)
Elementary Schools Sub-Total	4,078.95	4,104.65	4,130.35	4,137.50	4,218.85	81.35
MIDDLE SCHOOLS						
Autrey Mill MS	120.30	119.30	121.90	119.20	120.20	1.00
Bear Creek MS	101.30	90.70	88.00	95.50	97.20	1.70
Camp Creek MS	75.00	81.80	85.25	86.75	85.25	(1.50)
Crabapple MS	89.90	98.10	97.90	101.20	103.35	2.15
Elkins Pointe MS	102.45	100.25	99.05	99.90	96.55	(3.35)
Haynes Bridge MS	81.60	81.75	86.15	90.90	80.50	(10.40)
Holcomb Bridge MS	80.80	79.10	81.80	79.50	75.05	(4.45)
Hopewell MS	122.80	119.25	128.45	127.40	132.85	5.45
Mcnair MS	93.00	94.60	94.50	104.40	106.40	2.00
Northwestern MS	112.40	115.00	117.00	116.40	112.40	(4.00)
Paul D. West MS	93.65	93.60	94.90	104.85	103.75	(1.10)
Ridgeview MS	109.40	103.50	100.70	107.60	102.30	(5.30)
River Trail MS	108.40	108.60	109.30	108.60	108.10	(0.50)
Sandtown MS	100.60	94.70	89.40	97.80	110.95	13.15
Sandy Springs MS	96.85	92.80	92.55	89.80	86.85	(2.95)
Taylor Road MS	122.40	122.15	122.20	119.10	119.50	0.40
Webb Bridge MS	113.20	118.20	120.20	118.90	113.90	(5.00)
Woodland MS	81.90	97.00	86.90	93.50	100.15	6.65
Renaissance MS	103.80	94.70	92.80	99.60	102.80	3.20
MS Holding	7.00	9.90	-	2.20	0.80	(1.40)
Middle Schools Sub-Total	1,916.75	1,915.00	1,908.95	1,963.10	1,958.85	(4.25)

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	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)
HIGH SCHOOLS						
Alpharetta HS	186.40	182.50	176.70	174.50	176.20	1.70
Banneker HS	166.55	176.30	180.80	169.70	167.50	(2.20)
Centennial HS	186.60	187.20	177.95	175.60	165.40	(10.20)
Chattahoochee HS	163.10	161.20	160.10	155.20	149.10	(6.10)
Creekside HS	160.75	158.65	166.50	172.05	173.15	1.10
Milton HS	170.75	164.75	166.35	166.45	166.85	0.40
North Springs HS	135.30	137.80	138.40	137.75	130.95	(6.80)
Northview HS	144.30	141.00	141.30	143.20	142.15	(1.05)
Riverwood HS	161.00	160.55	162.65	168.75	172.45	3.70
Roswell HS	187.90	184.10	186.20	185.60	181.00	(4.60)
Tri-Cities HS	155.80	173.60	176.75	183.45	185.85	2.40
Westlake HS	196.60	173.90	167.40	163.50	164.05	0.55
Johns Creek HS	157.35	154.40	151.20	150.85	151.65	0.80
Langston Hughes HS	183.55	168.20	177.20	190.60	196.50	5.90
Flat Shoals	259.56	355.56	355.56	337.70	346.70	9.00
Cambridge HS	151.40	148.20	150.40	149.50	144.90	(4.60)
College And Career Academy	14.00	14.00	14.00	15.00	11.00	(4.00)
Innovation Academy	95.20	112.70	119.20	115.60	123.90	8.30
Global Impact Academy	52.20	59.70	63.00	63.10	63.60	0.50
Promise Career Institute	-	2.00	50.50	53.40	53.10	(0.30)
FA Virtual Excellence	62.00	60.90	45.40	36.90	23.80	(13.10)
HS Holding	22.00	13.20	21.80	27.60	6.70	(20.90)
High Schools Sub-Total	3,012.31	3,090.41	3,149.36	3,136.00	3,096.50	(39.50)
OPEN CAMPUS						
Independence HS	25.80	25.80	26.10	26.60	-	(26.60)
Open Campus Sub-Total	25.80	25.80	26.10	26.60	-	(26.60)
CHARTER SCHOOLS						
Amana Academy Ch. ES/MS	85.38	85.18	82.18	88.08	78.98	(9.10)
Kipp Charter ES/MS	43.93	48.10	50.10	47.73	41.06	(6.67)
Hapeville Charter MS	-	-	-	-	-	-
Main Street Charter ES/MS	81.52	81.52	83.52	80.85	73.45	(7.40)
Hapeville Charter Career Acad.	61.42	64.52	64.12	58.92	55.32	(3.60)
Chattahoochee Hills Ch. ES/MS	65.95	68.15	68.65	68.65	59.58	(9.07)
Rise Grammar	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	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)
Skyview	-	-	-	-	-	-
Fulton Acad. of Sci. & Tech.	69.32	62.12	72.32	70.32	64.72	(5.60)
Charter Schools Sub-Total	495.87	409.59	420.89	414.55	373.11	(41.44)
SCHOOL TOTAL	**9,529.68**	**9,545.45**	**9,635.65**	**9,677.75**	**9,647.31**	**(30.44)**
TOTAL DISTRICT FTE	**11,304.22**	**11,326.57**	**11,479.27**	**11,511.58**	**11,440.14**	**(71.44)**

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	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)
CENTRAL OFFICE						
GENERAL SERVICES ADMINISTRATION				-		
BOARD	7.00	7.00	7.00	7.00	7.00	-
SUPERINTENDENT	7.49	8.49	8.49	7.00	6.00	(1.00)
INTERNAL AFFAIRS	7.00	7.00	7.00	7.00	7.00	-
PROGRAM EVALUATION	3.00	3.00	3.00	-	-	-
CHARTER SCHOOLS	2.00	2.00	2.00	-	-	-
SCHOOL FLEX & GOV	6.00	3.00	3.00	-	-	-
POLICY MANAGEMENT	2.00	5.00	5.00	3.00	3.00	-
SAFETY & SECURITY	27.50	24.50	24.50	24.50	19.50	(5.00)
CAMPUS POLICE	35.00	34.00	38.00	38.00	37.00	(1.00)
PERSONNEL INVESTIGATION	7.00	7.00	7.00	7.00	7.00	-
ZONE 1	7.00	1.50	1.50	1.50	-	(1.50)
ZONE 2	-	1.50	1.50	1.50	2.00	0.50
ZONE 3	-	2.00	2.00	2.00	2.00	-
ZONE 4	-	1.50	1.50	1.50	1.50	-
ZONE 5	-	1.50	1.50	1.50	1.50	-
ZONE 6	-	1.50	1.50	1.50	1.00	(0.50)
ZONE 7	-	1.50	1.50	1.50	1.00	(0.50)
Sub-Total	110.99	111.99	115.99	104.50	95.50	(9.00)
COMMUNICATIONS						
COMMUNICATIONS	12.00	12.00	12.00	10.00	10.00	-
BRDCST & VIDEO TECH	1.00	1.00	1.00	3.00	3.00	-
Sub-Total	13.00	13.00	13.00	13.00	13.00	-
ACADEMICS						
STUDENT HEALTH SERV	6.00	6.00	5.00	5.00	4.00	(1.00)
ATHLETICS	1.00	1.00	2.00	2.00	2.00	-
ACADEMICS	13.00	9.00	7.00	4.00	4.00	-
ASSESSMENT	9.00	9.00	9.00	10.00	10.00	-
LEARNING & TEACHING	14.00	14.00	9.00	4.00	4.00	-
JROTC	3.00	3.00	3.00	3.00	3.00	-
CAREER TECHNOLOGY	5.00	4.00	6.00	6.00	6.00	-
INSTR TECH MEDIA SVC	3.00	3.00	3.00	3.00	4.00	1.00
TEACHING MUSEUMS	3.00	3.00	3.00	3.00	3.00	-
VIRTUAL LEARNING	3.00	3.00	2.00	3.00	3.00	-
OFFICE OF CURRICULUM	19.00	19.00	21.00	22.00	22.00	-
DEPT. OF SPECIALS	7.00	7.00	-	-	-	-
TMS/TMN CUST SUPPORT	2.00	2.00	2.00	2.00	1.00	(1.00)
APPLIED LEARNING & DESIGN	-	-	4.00	4.00	4.00	-

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	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)
	-	-	3.00	3.00	2.00	
ACCELERATED & EXTENDED PROGRAMS						(1.00)
ASST. SUPT. SUPP SVC	9.70	9.70	9.70	9.70	8.70	(1.00)
STUDENT DISCIPLINE	12.00	11.00	11.00	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	5.40	5.40	6.40	6.40	6.40	-
TITLE I/NCLB/COMPL.	30.25	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	7.00	7.00	7.00	-
INTERVENTION SERVICE	1.00	1.00	1.00	1.00	1.00	-
OFFICE OF STUDENT SU	6.00	10.00	8.00	8.00	8.00	-
PSYCHOLOGY & SOCIAL	5.00	6.00	5.00	6.00	5.00	(1.00)
INSTRU EXCEPT CHILD	25.00	29.00	30.00	31.00	30.00	(1.00)
Sub-Total	192.00	195.00	191.00	184.00	179.00	(5.00)
FINANCIAL SERVICES						
FINANCIAL SERVICES	9.00	8.00	4.00	4.00	4.00	-
BUDGET SERVICES	6.25	6.25	9.25	9.25	9.25	-
ACCOUNTING SERVICES	18.90	17.50	17.50	17.50	17.50	-
PAYROLL & INS. SERV	18.00	18.00	17.00	17.00	16.00	(1.00)
CONTRACTING/PURCH.	9.75	9.75	9.75	8.75	8.75	-
RISK MANAGEMENT	5.00	7.00	7.00	7.00	6.00	(1.00)
GRANTS	4.50	4.50	2.50	2.50	2.50	-
PENSION GOLD (FCSS)	5.60	6.00	7.00	7.00	7.00	-
Sub-Total	77.00	77.00	74.00	73.00	71.00	(2.00)
STRATEGY & TECHNOLOGY						
INFORMATION TECH	4.00	4.50	4.00	4.00	3.00	(1.00)
DATA WH & REPORTING	3.00	3.00	3.00	2.00	-	(2.00)
FTE/STUD. ACCT INFO	15.00	15.00	14.00	14.00	-	(14.00)
RECORD MGT-ARCHIVING	6.00	6.00	6.00	6.00	-	(6.00)
INFRASTR & OPER	30.00	30.00	22.00	18.00	-	(18.00)
SAP PROJECT MGNT	10.00	10.00	6.00	6.00	-	(6.00)
SCHOOL TECH SUPP	103.00	103.00	111.00	115.00	-	(115.00)
INFORMATION TECH	2.30	2.30	3.30	3.30	-	(3.30)
ACCOUNTABILITY	9.00	9.00	8.00	7.00	-	(7.00)
IT- PROGRAM MGNT	0.20	0.20	3.70	4.70	-	(4.70)
STRATEGY & DATA INTELLIGENCE	-	-	-	10.00	17.00	7.00
IT- OPERATIONS	-	-	-	-	48.50	48.50
IT - SERVICES	-	-	-	-	113.50	113.50
Sub-Total	182.50	183.00	181.00	190.00	182.00	(8.00)

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	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)
OPERATIONS						
OPERATIONS	4.00	4.00	4.00	4.00	4.00	-
PLANT/FAC SERV	2.00	2.00	2.00	2.00	2.00	-
CUSTODIAL SERVICES	22.00	22.00	22.00	22.00	30.00	8.00
BUILDING PROGRAM	35.80	35.30	35.30	35.30	36.30	1.00
TRANSPORTATION	989.00	989.00	1,035.00	1,032.00	1,025.00	(7.00)
WAREHOUSE OPERATIONS	25.50	26.50	26.50	26.50	27.50	1.00
PRINTING SERVICES	6.00	6.00	6.00	6.00	6.00	-
MAINTENANCE	115.00	119.00	149.00	149.00	145.00	(4.00)
PORTABLES	2.00	3.00	3.00	3.00	4.00	1.00
BUILDING MANAGER	9.00	9.00	9.00	10.00	-	(10.00)
PROPERTY CONTROL	3.00	5.00	5.00	5.00	5.00	-
OPERATIONAL PLANNING	5.00	5.00	6.00	6.00	6.00	-
CAPITAL IMPROVEMENT	5.20	6.20	6.20	6.20	5.20	(1.00)
TRANS-CUST SUPPORT	4.00	4.00	4.00	4.00	4.00	-
SUPPORT-UTILITIES	34.00	34.00	1.00	1.00	1.00	-
FACILITIES SERVICES	-	-	3.00	3.00	-	(3.00)
Sub-Total	1,261.50	1,270.00	1,317.00	1,315.00	1,301.00	(14.00)
SCHOOL NUTRTION						
SNP-CENTRAL SUPPORT	29.00	33.00	33.00	33.00	33.00	-
SNP F&R DISTRICTWIDE	33.75	39.00	39.00	39.00	35.00	(4.00)
School Nutrition Sub-Total	62.75	72.00	72.00	72.00	68.00	(4.00)
HUMAN RESOURCES						
TALENT DIVISION	15.00	15.00	15.00	15.00	15.00	-
TALENT - STAFFING	35.00	35.00	35.00	35.00	32.00	(3.00)
TALENT-MGMT & ORG	10.00	9.00	7.00	7.00	7.00	-
LEARNING & DEV-LOCAL	11.50	11.50	13.00	12.00	12.00	-
Sub-Total	71.50	70.50	70.00	69.00	66.00	(3.00)
CENTRAL OFFICE TOTAL	**1,971.24**	**1,992.49**	**2,033.99**	**2,020.50**	**1,975.50**	**(45.00)**
SCHOOLS						
ELEMENTARY SCHOOLS						
ABBOTTS HILL ES	67.59	70.46	68.04	67.54	68.74	1.20
ALPHARETTA ES	93.59	82.73	79.33	77.81	75.56	(2.25)
BARNWELL ES	78.75	82.20	78.30	78.69	78.14	(0.55)
BETHUNE ES	68.19	68.50	78.66	82.95	-	(82.95)
BROOKVIEW ES	60.63	61.49	60.26	57.23	61.23	4.00
CAMPBELL ES	90.61	91.15	101.39	95.31	95.31	-

POSITIONS BY ADMINISTRATIVE UNIT (ALL FUNDS)

FULL-TIME EQUIVALENT (FTE) POSITIONS

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Position by Administrative Unit

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COGBURN WOODS ES	77.94	89.15	89.75	90.35	88.85	(1.50)
COLLEGE PARK ES	77.41	90.29	87.69	85.80	89.10	3.30
CONLEY HILLS ES	69.25	70.01	68.89	-	-	-
CRABAPPLE CROSSING E	66.96	66.84	67.80	63.50	63.00	(0.50)
CREEK VIEW ES	94.29	92.85	88.74	78.99	77.79	(1.20)
DOLVIN ES	75.84	74.94	71.41	65.63	72.08	6.45
DUNWOODY SPRINGS ES	78.46	82.80	81.25	77.19	76.14	(1.05)
JACKSON, ESTHER ES	90.01	89.38	89.24	86.03	88.53	2.50
WEST, EVOLINE C. ES	87.26	78.80	76.71	78.86	81.86	3.00
FINDLEY OAKS ES	81.89	82.90	83.25	83.86	83.11	(0.75)
GULLATT ES	87.65	92.80	98.61	95.83	96.98	1.15
HAPEVILLE ES	83.84	83.14	82.23	81.86	83.71	1.85
HEARDS FERRY ES	92.66	91.89	91.64	94.73	100.08	5.35
HEMBREE SPRINGS ES	80.80	79.88	79.50	76.71	80.96	4.25
HERITAGE ES	72.91	70.21	81.74	86.01	91.81	5.80
HIGH POINT ES	84.59	83.03	82.86	80.46	83.86	3.40
HILLSIDE ES	83.79	83.86	79.88	75.93	75.63	(0.30)
HOLMES, HAMILTON ES	71.75	74.31	70.75	85.70	84.35	(1.35)
LAKE WINDWARD ES	102.78	91.00	88.03	87.18	86.63	(0.55)
LIBERTY POINT ES	91.24	96.74	83.43	82.75	95.80	13.05
NOLAN, LOVE T. ES	84.00	85.01	93.03	92.05	93.75	1.70
MANNING OAKS ES	86.23	85.01	86.68	91.05	90.55	(0.50)
MEDLOCK BRIDGE ES	86.29	88.25	89.16	89.71	84.81	(4.90)
MIMOSA ES	94.50	90.60	93.18	92.56	94.91	2.35
MOUNT OLIVE ES	76.04	75.61	78.31	72.89	71.49	(1.40)
MOUNTAIN PARK ES	94.00	89.09	82.79	79.04	77.39	(1.65)
NEW PROSPECT ES	73.61	81.04	80.24	78.88	80.83	1.95
NORTHWOOD ES	79.19	77.11	76.18	77.05	75.85	(1.20)
OCEE ES	73.10	84.71	84.28	79.38	80.33	0.95
PALMETTO ES	66.60	74.08	71.05	76.36	77.36	1.00
PARKLANE ES	58.26	60.19	70.60	-	-	-
RANDOLPH ES	62.05	64.99	64.68	65.44	67.19	1.75
RENAISSANCE ES	76.09	83.30	92.06	98.84	98.84	-
RIVER EVES ES	66.59	65.71	61.51	64.19	72.04	7.85
ROSWELL NORTH ES	94.48	94.73	98.74	97.66	99.46	1.80
LEWIS, S.L. ES	75.39	78.41	-	-	-	-
LEE, SEABORN ES	59.88	62.19	58.46	57.06	64.46	7.40
SHAKERAG ES	72.90	73.61	70.10	64.59	64.29	(0.30)
SPALDING DRIVE CH ES	59.21	61.88	61.18	-	-	-
STATE BRIDGE ES	70.90	69.81	69.61	70.36	80.86	10.50
STONEWALL TELL ES	77.20	72.59	75.09	78.89	83.49	4.60
SUMMIT HILL ES	79.58	78.99	79.36	76.54	74.99	(1.55)

POSITIONS BY ADMINISTRATIVE UNIT (ALL FUNDS)

FULL-TIME EQUIVALENT (FTE) POSITIONS

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Position by Administrative Unit

Description	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)
SWEET APPLE ES	93.90	94.79	106.93	104.71	106.66	1.95
WILSON CREEK ES	82.96	87.76	86.95	89.78	88.18	(1.60)
WOODLAND CHARTER ES	112.74	112.16	103.95	101.30	98.05	(3.25)
OAKLEY ES	80.45	81.73	88.28	86.86	87.76	0.90
LAKE FOREST ES	98.09	95.63	86.43	95.36	92.46	(2.90)
ISON SPRINGS ES	72.35	72.18	70.48	86.83	86.83	-
BIRMINGHAM FALLS ES	81.09	80.98	76.68	79.48	76.63	(2.85)
FELDWOOD/ BANNEKER E	82.64	80.90	89.58	88.45	92.95	4.50
CLIFTONDALE ES	82.15	87.24	78.63	85.20	91.45	6.25
WOLF CREEK ES	102.28	91.73	92.25	82.80	90.10	7.30
VICKERY MILLS ES	77.65	89.31	85.29	83.84	71.39	(12.45)
NEW S. L. LEWIS ES	-	-	-	-	93.50	93.50
BRIAR HILLS ES	-	-	-	87.30	86.80	(0.50)
K-12 REMOTE	0.20	1.00	-	-	-	-
ES DISTRICT-WIDE	19.40	11.40	14.50	18.20	18.00	(0.20)
Elementary Schools Sub-Total	4,762.62	4,805.01	4,725.53	4,609.50	4,692.85	83.35
MIDDLE SCHOOLS						
AUTREY MILL MS	125.93	125.43	129.03	124.89	125.89	1.00
BEAR CREEK MS	111.74	100.95	98.63	105.13	106.83	1.70
CAMP CREEK MS	89.06	94.43	99.94	93.63	92.13	(1.50)
CRABAPPLE MS	93.40	101.79	102.71	105.39	107.54	2.15
ELKINS POINTE MS	111.89	109.25	105.18	104.90	102.55	(2.35)
HAYNES BRIDGE MS	90.23	89.63	98.09	96.34	87.94	(8.40)
HOLCOMB BRIDGE MS	89.24	87.29	90.24	84.81	80.36	(4.45)
HOPEWELL MS	127.68	125.00	138.95	133.03	138.48	5.45
MCNAIR MS	107.63	108.91	110.06	113.46	115.46	2.00
NORTHWESTERN MS	117.59	121.25	124.06	120.71	119.71	(1.00)
WEST, PAUL D. MS	105.28	105.91	107.40	114.29	113.19	(1.10)
RIDGEVIEW MS	115.46	110.69	106.14	114.54	109.24	(5.30)
RIVER TRAIL MS	115.78	115.35	116.05	115.23	114.73	(0.50)
SANDTOWN MS	111.16	105.83	100.90	105.30	118.45	13.15
SANDY SPRINGS MS	104.16	99.11	98.11	96.68	93.73	(2.95)
TAYLOR ROAD MS	130.46	131.46	130.95	124.79	125.19	0.40
WEBB BRIDGE MS	117.20	122.01	124.64	123.34	118.34	(5.00)
WOODLAND MS	90.21	105.75	96.46	100.88	109.53	8.65
RENAISSANCE MS	109.49	102.58	99.93	106.35	109.55	3.20
MS DISTRICT-WIDE	7.00	9.90	-	2.20	0.80	(1.40)
Middle Schools Sub-Total	2,070.57	2,072.50	2,077.45	2,085.85	2,089.60	3.75
HIGH SCHOOLS						
ALPHARETTA HS	198.53	194.75	189.95	183.38	185.08	1.70

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	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)
BANNEKER HS	191.86	199.18	203.43	182.33	179.13	(3.20)
CENTENNIAL HS	204.79	203.01	195.14	184.35	174.15	(10.20)
CHATTAHOOCHEE HS	173.29	171.33	167.79	163.89	157.79	(6.10)
CREEKSIDE HS	183.50	181.28	185.63	184.55	186.65	2.10
MILTON HS	183.50	176.81	179.60	176.20	176.60	0.40
NORTH SPRINGS HS	146.49	149.11	147.09	144.44	137.64	(6.80)
NORTHVIEW HS	152.68	150.81	150.61	150.51	149.46	(1.05)
RIVERWOOD HS	175.63	173.43	178.15	179.38	183.08	3.70
ROSWELL HS	200.03	197.23	196.39	197.04	193.44	(3.60)
TRI-CITIES HS	175.11	193.66	192.81	196.14	198.54	2.40
WESTLAKE HS	213.54	189.21	177.90	170.31	173.86	3.55
JOHNS CREEK HS	168.29	169.28	164.83	162.98	162.78	(0.20)
LANGSTON HUGHES HS	204.86	192.33	194.64	204.73	210.06	5.33
FLAT SHOALS CENTER	303.20	402.20	404.20	377.20	381.20	4.00
CAMBRIDGE HS	160.53	155.64	157.96	156.06	151.46	(4.60)
COLLEGE CAREER ACADEMY	14.00	14.00	14.00	15.00	11.00	(4.00)
INNOVATION ACADEMY	102.76	121.20	127.64	123.48	132.78	9.30
GLOBAL INNOVATION ACADEMY	57.70	65.51	67.63	67.23	67.29	0.06
THE PROMISE CAREER ACADEMY	-	2.00	53.31	57.09	56.79	(0.30)
	64.00	62.90	47.40	36.90	23.80	
FULTON ACAD OF VIRTUAL EXCELLENCE						(13.10)
HS DISTRICT-WIDE	22.00	22.20	29.80	34.60	12.70	(21.90)
High Schools Sub-Total	3,296.26	3,387.05	3,425.88	3,347.75	3,305.25	(42.50)

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	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)
OPEN CAMPUS						
INDEPENDENCE HS	26.80	26.30	27.00	26.60	-	(26.60)
Open Campus Sub-Total	26.80	26.30	27.00	26.60	-	(26.60)
CHARTER SCHOOLS						
AMANA ACADEMY	85.38	85.18	82.18	88.08	78.98	(9.10)
KIPP SOUTH FULTON ACADEMY	43.93	48.10	50.10	47.73	41.06	(6.67)
HAPEVILLE MIDDLE SCHOOL	-	-	-	-	-	-
MAIN STREET CHARTER	81.52	81.52	83.52	80.85	73.45	(7.40)
HAPEVILLE CAREER ACADEMY	61.42	64.52	64.12	58.92	55.32	(3.60)
CHATTAHOOCHEE HILLS CH. ES	65.95	68.15	68.65	68.65	59.58	(9.07)
RISE GRAMMAR ES	42.97	-	-	-	-	-
RISE COLLEGE PREP MS	45.38	-	-	-	-	-
FAST	69.32	62.12	72.32	70.32	64.72	(5.60)
Charter Schools Sub-Total	495.87	409.59	420.89	414.55	373.11	(41.44)
SCHOOL TOTAL	**10,652.11**	**10,700.45**	**10,676.74**	**10,484.25**	**10,460.81**	**(23.44)**
TOTAL DISTRICT FTE	**12,623.35**	**12,692.94**	**12,710.73**	**12,504.75**	**12,436.31**	**(68.44)**

DEPARTMENT PROFILE

GENERAL SERVICES ADMINISTRATION

DESCRIPTION

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.

ZONE SUPERINTENDENTS

Mission is to better serve the needs of our students, parents, and stakeholders, Fulton County Schools is subdivided into six Learning Zones with each containg clusters of elementary, middle and high schools. Principals within these schools report directly to a Learning Zone superintendent, who in turn report to the Superintendent.

STAFFING DETAIL

Position	Actuals FY2023	Actuals FY2024	Actuals FY2025	Projected FY2026	Proposed FY2027	Increase / (Decrease)
BOARD OF EDUCATION - MEMBER	6.00	6.00	6.00	6.00	6.00	-
BOARD OF EDUCATION - PRESIDENT	1.00	1.00	1.00	1.00	1.00	-
SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	-
CHIEF OFFICER	-	1.00	1.00	-	-	-
EXECUTIVE DIRECTOR	4.00	3.00	4.00	3.00	3.00	-
DIRECTOR	2.00	6.00	6.00	3.00	2.00	(1.00)
ZONE SUPERINTENDENT	7.00	7.00	7.00	7.00	6.00	(1.00)
COORDINATOR	6.00	3.00	3.00	3.00	4.00	1.00
SUPERVISORY/PGM MGR	12.00	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	8.00	9.00	5.00	5.00	-
SCHOOL POLICE OFFICER - CAPTAIN	2.00	2.00	2.00	2.00	2.00	-
SCHOOL POLICE OFFICER	26.00	26.00	30.00	30.00	29.00	(1.00)
CAMPUS SECURITY ASSOC	21.00	16.00	16.00	16.00	12.00	(4.00)
SPECIALIST	4.00	3.00	3.00	2.00	1.00	(1.00)
EXECUTIVE ASSISTANT	1.00	-	-	-	-	-
PROF ASST I-IV	5.49	10.49	10.49	9.00	7.00	(2.00)
TOTAL FTE	**109.99**	**109.99**	**115.99**	**104.50**	**95.50**	**(9.00)**

DEPARTMENT PROFILE

GENERAL SERVICES ADMINISTRATION

FINANCIAL INFORMATION

	Actuals FY2023	Actuals FY2024	Actuals FY2025	Projected FY2026	Proposed FY2027	Increase / (Decrease)
Expenditures						
PERSONNEL SERVICES	6,833,299	10,041,886	10,783,168	11,520,538	9,893,849	-14.12%
EMPLOYEE BENEFITS	2,227,257	3,118,618	3,746,154	4,600,975	4,273,759	-7.11%
PROFESSIONAL & TECHNICAL SERVICES	1,082,452	1,155,007	1,654,151	1,499,835	598,000	-60.13%
PAYMENT TO 3RD PARTIES	-	-	25,000	-	-	
UTILITIES	106,465	146,972	136,435	149,281	147,000	-1.53%
OTHER PURCHASED SERVICES	1,948	1,712	1,059	136,966	69,826	-49.02%
PROPERTY SERVICES	402,308	855,786	1,839,876	2,213,165	442,000	-80.03%
EQUIPMENT & RELATED	387,984	1,261,483	636,472	2,105,238	227,700	-89.18%
FIELD TRIPS & TRAVEL	90,558	144,285	103,407	165,623	152,850	-7.71%
SUPPLIES & MATERIALS	1,543,853	307,327	1,191,108	370,681	510,425	37.70%
OTHER	270,944	455,703	325,715	397,150	206,000	-48.13%
TEXTBOOKS	-	-	-	-	-	
TOTAL EXPENDITURES	**$ 12,947,069**	**$ 17,488,779**	**$ 20,442,545**	**$ 23,159,451**	**$ 16,521,409**	**-28.66%**
% of General Fund	*1.11%*	*1.32%*	*1.43%*	*1.50%*	*1.13%*	

BUDGET HIGHLIGHTS

CATEGORY	DESCRIPTION	FTE	AMOUNT
Safety & Security	Reduced budget by moving general fund expenditures to the State of Georgia School Safety Grant.		*$ (1,179,500)*
Policy & Management	Decrease professional services - Thought Exchange and out of system travel.		*$ (144,500)*
			$ (1,324,000)

STAFFING CHANGES

		(9.00)
REDUCTIONS:		
ZONE 1 Superintendent		(1.00)
Professional Assistant 3 - Zone 1		(1.00)
Professional Assistant 4 - Superintendent		(1.00)
Campus Security Associates		(4.00)
School Police Officer		(1.00)
Reduction Total		**(8.00)**
REORGANIZATION:		
Specialist → Coordinator	Upgrade position in Safety & Security	-
Reorganization Total		**-**

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

	Actuals FY2023	Actuals FY2024	Actuals FY2025	Projected FY2026	Proposed FY2027	Increase / (Decrease)
Position						
CHIEF OFFICER	1.00	1.00	1.00	1.00	1.00	-
PROF ASST I-IV	19.70	15.70	15.70	14.70	13.70	(1.00)
DEPUTY CHIEF/ASST. SUPERINTENDENT	3.00	3.00	3.00	3.00	2.00	(1.00)
EXECUTIVE DIRECTOR	4.00	4.00	4.00	4.00	4.00	-
DIRECTOR	16.05	17.05	18.05	17.05	18.05	1.00
COORDINATOR	26.00	28.00	27.50	27.50	26.50	(1.00)
SUPERVISORY/PGM MGR	28.80	26.25	32.25	32.25	33.25	1.00
TECH SUPPORT	2.00	2.00	2.00	1.00	1.00	-
SPECIALIST	5.00	5.00	5.00	6.00	5.00	(1.00)
ROTC INSTRUCTOR	2.00	2.00	2.00	2.00	2.00	-
GENERAL EDUCATION TEACHER	2.00	2.00	2.00	-	-	-
INSTRUCTIONAL SUPPORT TEACHER (IST	-	1.00	1.00	1.00	1.00	-
CUSTODIAN	2.00	2.00	2.00	2.00	1.00	(1.00)
SOCIAL WORKER	2.60	2.60	2.60	2.60	2.60	-
SCHOOL POLICE OFFICER	-	-	-	-	-	-
SCHOOL NURSE	-	-	1.00	1.00	-	(1.00)
PSYCHOLOGIST	-	-	-	-	-	-
AUDIOLOGIST	1.00	1.00	1.00	1.00	1.00	-
ARCHIVIST	-	-	-	1.00	1.00	-
FINANCIAL ANALYST	1.00	1.00	1.00	1.00	1.00	-
TOTAL FTE	**116.15**	**113.60**	**121.10**	**118.10**	**114.10**	**(4.00)**

ACADEMICS

FINANCIAL INFORMATION

	Actuals FY2023	Actuals FY2024	Actuals FY2025	Projected FY2026	Proposed FY2027	Increase / (Decrease)
Expenditures						
PERSONNEL SERVICES	15,182,744	15,429,537	16,884,645	23,669,372	24,163,275	2.09%
EMPLOYEE BENEFITS	4,030,239	4,015,074	4,884,991	5,507,235	5,712,083	3.72%
PROFESSIONAL & TECHNICAL SERVICES	3,623,239	5,616,075	7,058,352	8,693,356	9,207,370	5.91%
PAYMENT TO 3RD PARTIES	-	-	-	-	-	
UTILITIES	170,875	174,576	158,067	191,070	190,820	-0.13%
OTHER PURCHASED SERVICES	615,076	680,382	393,164	5,962,901	5,717,063	-4.12%
PROPERTY SERVICES	730,219	783,442	694,418	625,250	713,746	14.15%
EQUIPMENT & RELATED	8,243,878	7,023,530	5,305,865	3,594,230	2,760,327	-23.20%
FIELD TRIPS & TRAVEL	845,686	979,982	1,064,104	1,467,341	1,664,524	13.44%
SUPPLIES & MATERIALS	4,624,964	6,822,213	5,150,503	7,958,000	6,443,766	-19.03%
OTHER	336,319	622,057	661,024	567,223	515,704	-9.08%
TEXTBOOKS	5,144,805	28,784,020	20,679,802	18,490,157	3,948,500	-78.65%
TOTAL EXPENDITURES	**43,548,045**	**70,930,884**	**62,934,934**	**76,726,135**	**61,037,179**	**-20.45%**
% of General Fund	*3.74%*	*5.34%*	*4.40%*	*4.97%*	*4.19%*	

BUDGET HIGHLIGHTS

CATEGORY	DESCRIPTION	FTE	AMOUNT
Textbooks	No large textbook adoptions in FY27 *(Fund balance savings)*		*$ (20,326,600)*
Virtual Learning	Reduction of outside vendors for development, out of system travel, and registration fees. Contracted employee services teachers for Fall and Spring term to support the SAG guidelines		*$ (1,016,500)*
High Dosage Small Group Tutoring	Sunsetting the Extended Learning Program and priortizing the High Dosage Small Group Program.		*$ (833,492)*
Information Tech/Media Services	Reduction in KSU ITeach Support,reduced classroom supplies, periodicals and registration fees.		*$ (818,910)*
Testing Materials	Reduced classroom supplies		*$ (429,361)*
Academics	Reduction in technology related supplies and insystem travel.		*$ (341,400)*
			$ (23,766,263)

ACADEMICS

STAFFING CHANGES (4.00)

REDUCTIONS:	
Coordinator	(1.00)
Professional Assistant 2	(1.00)
Residency Verification Specialist	(1.00)
Reduction Total	**(3.00)**
ADDITIONS:	
Program Specialist	1.00
Addition Total	**1.00**
REORGANIZATION:	
Deputy Chief → Director of Continuous Achievement	-
Custodian → Operations	(1.00)
Cluster Nurse → Schools budget	(1.00)
Reorganization Total	**(2.00)**

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 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

	Actuals FY2023	Actuals FY2024	Actuals FY2025	Projected FY2026	Proposed FY2027	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

	Actuals FY2023	Actuals FY2024	Actuals FY2025	Projected FY2026	Proposed FY2027	Increase / (Decrease)
Expenditures						
Personnel Services	1,068,930	1,167,989	1,222,298	1,277,301	1,282,266	0.39%
Employee Benefits	367,410	409,628	492,947	539,590	611,138	13.26%
Professional & Technical Services	240,152	369,776	429,070	354,045	425,168	20.09%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	15,783	14,346	11,719	10,500	10,500	0.00%
Other Purchased Services	18,826	3,474	9,538	106,063	13,000	-87.74%
Property Services	38,696	19,426	37,440	30,480	31,000	1.71%
Equipment & Related	24,961	28,578	43,524	3,815	20,000	424.24%
Field Trips & Travel	4,641	5,674	9,638	4,000	4,000	0.00%
Supplies & Materials	31,562	17,027	40,733	32,440	34,000	4.81%
Other	10,740	7,100	1,307	3,560	3,000	-15.73%
Textbooks	-	-	-	-	-	
Total Expenditures	**1,821,699**	**2,043,017**	**2,298,215**	**2,361,793**	**2,434,071**	**3.06%**
% of General Fund	*0.16%*	*0.15%*	*0.16%*	*0.15%*	*0.17%*	

BUDGET HIGHLIGHTS

STAFFING CHANGES -

FINANCIAL SERVICES

DESCRIPTION

The Financial Services division is responsible for efficient management and further development of financial resouces. To meet this goal, account for all financial/treasury transactions and support district operations, Finance is organized with six operating departments that includes Financial Services, Accounting Services, Budget and Grant Services, Contracting, Payroll and Employee Benefits, and Risk Management.

ACCOUNTING SERVICES

Supports and maintains the activities of the Fulton County School System by processing financial information according to the guidelines of the state and federal governments. Our purpose is to provide excellent service and accurate, reliable financial information to all our customers.

PAYROLL & EMPLOYEE BENEFITS

Our mission is to ensure that every employee of Fulton County Schools is paid timely and accurately, and that each eligible employee has access to a quality, comprehensive insurance and benefits program in order to meet their financial needs.

RISK MANAGEMENT

Committed to managing risk at FCS by reviewing District information, performing inspections/inquiries, making recommendations, and resolving and paying claims in a timely manner to minimize the costs of claims or potential claims to the District.

STAFFING DETAIL

	Actuals FY2023	Actuals FY2024	Actuals FY2025	Projected FY2026	Proposed FY2027	Increase / (Decrease)
Position						
Chief Officer	1.00	1.00	1.00	1.00	1.00	-
Prof Asst I-IV	12.00	8.00	8.00	6.00	5.00	(1.00)
Deputy Chief/Asst. Superintendent	1.00	1.00	1.00	1.00	1.00	-
Executive Director	4.80	5.00	5.00	5.00	5.00	-
Coordinator	9.50	11.50	11.50	11.50	11.50	-
Supervisory/Pgm Mgr	3.00	1.00	1.00	1.00	-	(1.00)
Director	1.00	2.20	2.20	2.20	1.20	(1.00)
Financial Analyst	10.00	9.00	11.00	11.00	11.00	-
Specialist	20.60	24.60	23.60	23.60	24.60	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	**67.40**	**67.80**	**68.80**	**66.80**	**64.80**	**(2.00)**

FINANCIAL SERVICES

FINANCIAL INFORMATION

	Actuals FY2023	Actuals FY2024	Actuals FY2025	Projected FY2026	Proposed FY2027	Increase / (Decrease)
Expenditures						
Personnel Services	5,029,952	5,722,498	6,140,424	6,513,360	6,422,578	-1.39%
Employee Benefits	6,001,831	7,719,875	8,183,609	9,448,378	5,280,804	-44.11%
Professional & Technical Services	747,671	804,508	824,508	1,002,331	1,018,664	1.63%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	17,060	15,771	13,023	24,229	24,250	0.09%
Other Purchased Services	3,603,901	4,177,645	4,673,623	4,608,523	3,902,960	-15.31%
Property Services	1,930	9,030	2,130	4,375	4,050	-7.43%
Equipment & Related	147,686	233,849	185,575	21,750	17,000	-21.84%
Field Trips & Travel	2,694	22,709	15,359	49,500	54,500	10.10%
Supplies & Materials	41,130	37,281	27,283	51,198	43,802	-14.45%
Other	30,242	17,866	42,230	59,430	71,230	19.86%
Textbooks	-	-	-	-	-	
Total Expenditures	**$ 15,624,097**	**$ 18,761,032**	**$ 20,107,765**	**$ 21,783,074**	**$ 16,839,838**	**-22.69%**
% of General Fund	*1.34%*	*1.41%*	*1.41%*	*1.41%*	*1.16%*	

BUDGET HIGHLIGHTS

CATEGORY	DESCRIPTION	FTE	AMOUNT
Retirement Services	FY 27 employer contributions to decrease.	$	(1,500,000)
			(1,500,000)

STAFFING CHANGES (2.00)

REDUCTIONS:	
Director	(1.00)
Personnel Investigator	(1.00)
Reduction Total	**(2.00)**

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

	Actuals FY2023	Actuals FY2024	Actuals FY2025	Projected FY2026	Proposed FY2027	Increase / (Decrease)
Position						
Chief Officer	1.00	1.00	1.00	1.00	1.00	-
Prof Asst I-IV	20.00	18.00	18.00	18.00	16.00	(2.00)
Deputy Chief/Asst. Superintendent	1.00	1.00	1.00	1.00	1.00	-
Executive Director	3.00	3.00	3.00	3.00	3.00	-
Director	9.00	11.00	11.00	11.00	10.00	(1.00)
Coordinator	6.00	4.00	4.00	4.00	4.00	-
Supervisory/Pgm Mgr	7.50	8.50	9.50	9.50	9.50	-
Analyst	1.00	1.00	1.00	1.00	1.00	-
Specialist	12.00	12.68	12.68	12.68	12.68	-
Total FTE	**60.50**	**60.18**	**61.18**	**61.18**	**58.18**	**(3.00)**

FINANCIAL INFORMATION

	Actuals FY2023	Actuals FY2024	Actuals FY2025	Projected FY2026	Proposed FY2027	Increase / (Decrease)
Expenditures						
Personnel Services	5,033,742	5,382,615	6,668,723	7,297,495	6,744,357	-7.58%
Employee Benefits	1,636,157	1,851,404	2,184,283	2,564,069	2,634,804	2.76%
Professional & Technical Services	515,359	1,061,333	1,157,722	2,258,604	1,696,675	-24.88%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	21,417	20,167	17,606	16,000	15,000	-6.25%
Other Purchased Services	94,198	236,778	154,106	361,790	401,798	11.06%
Property Services	264,790	225,719	271,166	653,700	115,000	-82.41%
Equipment & Related	46,709	38,165	32,831	21,991	-	-100.00%
Field Trips & Travel	53,045	94,299	97,521	126,838	73,763	-41.84%
Supplies & Materials	179,303	274,828	289,394	160,479	290,681	81.13%
Other	114,176	362,455	668,753	304,065	646,429	112.60%
Textbooks	11,203	-	-	-	-	
Total Expenditures	**$ 7,970,099**	**$ 9,547,764**	**$ 11,542,105**	**$ 13,765,031**	**$ 12,618,507**	**-8.33%**
% of General Fund	*0.68%*	*0.72%*	*0.81%*	*0.89%*	*0.87%*	

HUMAN RESOURCES

BUDGET HIGHLIGHTS

CATEGORY	DESCRIPTION	FTE	AMOUNT
Professional Learning	Reduction of Level Up Stipends		(250,000)
			(250,000)

STAFFING CHANGES (3.00)

REDUCTIONS:	
Director	(1.00)
Professional Assistant 2	(2.00)
Reduction Total	**(3.00)**

STRATEGY & TECHNOLOGY

DESCRIPTION

The Office of Strategy & Technology division (formerly Information Technology) 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 Strategy & Technology division is comprised of 3 departments that includes Strategy and Data Intelligence, IT Operations and IT Services.

STAFFING DETAIL

	Actuals FY2023	Actuals FY2024	Actuals FY2025	Projected FY2026	Proposed FY2027	Increase / (Decrease)
Positions						
Chief Officer	1.00	1.00	1.00	1.00	1.00	-
Prof Asst I-IV	4.00	4.00	4.00	5.00	5.00	-
Deputy Chief/Asst. Superintendent	1.00	1.00	1.00	1.00	-	(1.00)
Executive Director	2.20	2.20	2.20	2.20	2.20	-
Financial Analyst	-	-	-	-	-	-
Director	6.00	6.00	6.00	8.00	7.00	(1.00)
Coordinator	19.00	20.00	21.50	23.50	22.50	(1.00)
Analyst	7.00	7.00	6.00	6.00	6.00	-
Tech Support	44.30	44.30	44.30	49.30	49.30	-
Supervisory/Pgm Mgr	1.00	0.50	-	-	-	-
Specialist	6.00	6.00	6.00	7.00	7.00	-
Technology Specialst	89.00	89.00	89.00	87.00	82.00	(5.00)
Total FTE	**180.50**	**181.00**	**181.00**	**190.00**	**182.00**	**(8.00)**

FINANCIAL INFORMATION

	Actuals FY2023	Actuals FY2024	Actuals FY2025	Projected FY2026	Proposed FY2027	Increase / (Decrease)
Expenditures						
Personnel Services	11,687,627	13,389,422	13,938,756	14,642,680	14,827,102	1.3%
Employee Benefits	3,968,748	4,653,358	5,452,256	6,750,544	6,876,971	1.9%
Professional & Technical Services	6,096,192	7,014,621	6,038,064	7,915,651	8,349,042	5.5%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	248,448	180,475	196,718	662,184	674,140	1.8%
Other Purchased Services	-	2,600	-	457,126	545,068	19.2%
Property Services	1,216,044	1,004,991	1,095,467	1,148,594	1,130,197	-1.6%
Equipment & Related	1,930,806	1,344,371	1,079,165	145,244	115,550	-20.4%
Field Trips & Travel	133,745	130,226	138,445	118,974	127,200	6.9%
Supplies & Materials	72,673	55,169	76,019	197,565	83,290	-57.8%
Other	39,779	79,069	49,083	116,924	239,725	105.0%
Textbooks	-	-	-	-	-	
Total Expenditures	**$ 25,394,061**	**$ 27,854,303**	**$ 28,063,974**	**$ 32,155,485**	**$ 32,968,285**	**2.53%**
% of General Fund	*2.18%*	*2.10%*	*1.96%*	*2.08%*	*2.26%*	

STRATEGY & TECHNOLOGY

BUDGET HIGHLIGHTS

CATEGORY	DESCRIPTION	FTE	AMOUNT
		$	-

STAFFING CHANGES	(8.00)
REDUCTIONS:	
School Technology Specialist	(5.00)
Coordinator	(1.00)
Director	(1.00)
Deputy Chief	(1.00)
Reduction Total	**(8.00)**

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	Actuals FY2023	Actuals FY2024	Actuals FY2025	Projected FY2026	Proposed FY2027	Increase / (Decrease)
Chief Officer	1.00	1.00	1.00	1.00	1.00	-
Prof Asst I-IV	23.00	23.00	21.00	21.00	18.00	(3.00)
Deputy Chief/Asst. Superintendent	1.00	1.00	1.00	1.00	1.00	-
Coordinator	8.00	11.00	12.00	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	133.00	(5.00)
Custodian	34.00	34.00	34.00	35.00	34.00	(1.00)
Specialist	9.00	13.00	15.00	15.00	15.00	-
Bus Driver	820.00	820.00	805.00	800.00	795.00	(5.00)
Transportation Assistant	75.00	75.00	133.00	136.00	136.00	-
Foreman - Transportation	34.00	35.00	42.00	42.00	42.00	-
Fleet Mechanic	25.00	25.00	28.00	27.00	27.00	-
Assistant Foreman	7.00	7.00	-	-	-	-
Director	3.00	4.00	4.00	4.00	3.00	(1.00)
Supervisory/Pgm Mgr	40.00	41.00	41.00	41.00	41.00	-
Analyst	-	-	-	-	-	-
Tech Support	3.00	3.00	3.00	3.00	3.00	-
Financial Analyst	1.00	-	-	-	-	-
Total FTE	**1,225.70**	**1,234.70**	**1,281.70**	**1,279.70**	**1,264.70**	**(15.00)**

OPERATIONS

FINANCIAL INFORMATION

	Actuals FY2023	Actuals FY2024	Actuals FY2025	Projected FY2026	Proposed FY2027	Increase / (Decrease)
Expenditures						
Personnel Services	47,322,470	51,498,703	54,857,726	60,608,613	59,439,529	-1.93%
Employee Benefits	11,787,754	13,554,076	17,466,991	29,128,043	29,716,732	2.02%
Professional & Technical Services	1,768,011	2,192,924	3,450,449	3,519,523	2,761,000	-21.55%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	8,199,201	8,645,189	8,317,509	28,658,251	28,176,200	-1.68%
Other Purchased Services	155	10,596	10,035	277,753	312,310	12.44%
Property Services	16,524,494	20,387,677	26,546,591	28,956,315	24,308,500	-16.05%
Equipment & Related	607,781	2,258,581	762,808	678,543	197,000	-70.97%
Field Trips & Travel	61,861	69,202	80,457	130,995	134,600	2.75%
Supplies & Materials	6,343,037	6,036,716	4,999,462	4,820,278	5,189,250	7.65%
Other	33,714	16,552	50,047	21,600	22,000	1.85%
Textbooks	-	-	-	-	-	
Total Expenditures	**$ 92,648,480**	**$ 104,670,215**	**$ 116,542,075**	**$ 156,799,915**	**$ 150,257,122**	**-4.17%**
% of General Fund	*7.96%*	*7.88%*	*8.16%*	*10.16%*	*10.31%*	

BUDGET HIGHLIGHTS

CATEGORY	DESCRIPTION	FTE	AMOUNT
			-

STAFFING CHANGES (15.00)

REDUCTIONS:	
Director	(1.00)
Bus Drivers	(5.00)
Professional Assistant 2	(2.00)
Professional Assistant 2	(1.00)
Building Custodians Floaters	(2.00)
Maintenance Mechanics	(2.00)
Trades Helpers	(3.00)
Reduction Total	**(16.00)**
REORGANIZATION:	
Custodian from Academics	1.00
Reorganization Total	**1.00**

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 FY27, 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 .68% of the general fund and will fund 26.25 positions across the district.

STAFFING DETAIL

	Actuals FY2023	Actuals FY2024	Actuals FY2025	Projected FY2026	Proposed FY2027	Increase / (Decrease)
Position						
Coordinator	-	-	0.30	-	-	-
Supervisory/Pgm Mgr	1.30	0.85	0.55	0.55	0.55	-
Special Ed Preschool Teacher	23.00	23.00	23.00	20.00	25.00	5.00
Special Ed Preschool Paraprofessional	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**	**29.55**	**29.55**	**21.25**	**26.25**	**5.00**

FINANCIAL INFORMATION

	Actual FY2023	Actual FY2024	Actual FY2025	Projected FY2026	Proposed FY2027	Increase / (Decrease)
Expenditures						
Personnel Services	3,043,218	12,045,608	3,951,531	7,781,026	3,307,398	-57.49%
Employee Benefits	837,237	1,074,273	1,190,582	1,402,518	1,264,282	-9.86%
Professional & Technical Services	1,450	1,540,630	949,119	1,648,686	-	-100.00%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	-	-	-	802,240	-	-100.00%
Other Purchased Services	87,989	87,300	102,565	1,096,205	263,829	-75.93%
Property Services	160,858	115,215	233,220	180,752	-	-100.00%
Equipment & Related	1,649,667	6,748,121	1,547,812	687,559	-	-100.00%
Field Trips & Travel	2,398	-	1,584	33,500	-	-100.00%
Supplies & Materials	92,714	161,524	481,656	205,684	-	-100.00%
Other	-	-	10,900	65,000	-	-100.00%
Textbooks	-	-	-	-	-	
Total Expenditures	**5,875,531**	**21,772,670**	**8,468,971**	**13,903,171**	**4,835,509**	**-65.22%**
% of General Fund	*0.50%*	*1.64%*	*0.59%*	*0.90%*	*0.33%*	

DISTRICTWIDE

DESCRIPTION

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

STAFFING DETAIL

	Actuals FY2023	Actuals FY2024	Actuals FY2025	Projected FY2026	Proposed FY2027	Increase / (Decrease)
Expenditures						
Personnel Services	17,447	189,180	214,827	25,596,404	700,000	-97.27%
Employee Benefits	21,592,890	21,212,394	34,792,646	567,603	-	-100.00%
Professional & Technical Services	3,119,403	4,316,525	4,575,782	2,752,335	2,155,000	-21.70%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	(1,166,363)	(1,198,656)	(1,103,334)	(800,000)	(800,000)	0.00%
Other Purchased Services	4,555	0	-	-	-	
Property Services	3,499	-	-	5,000	5,000	0.00%
Equipment & Related	11,613	-	-	-	-	
Field Trips & Travel	-	45	-	-	-	
Supplies & Materials	2,345	-	(384)	-	-	
Other	2,096,649	489,525	391,574	255,035	255,035	0.00%
Transfers Out	1,308,351	1,337,594	3,105,665	5,120,783	3,097,284	-39.52%
Textbooks	-	-	-	-	-	
Total Districtwide	**26,990,390**	**26,346,606**	**41,976,777**	**33,497,160**	**5,412,319**	**-83.84%**
% of General Fund	*2.32%*	*1.98%*	*2.94%*	*2.17%*	*0.37%*	

BUDGET HIGHLIGHTS

CATEGORY	DESCRIPTION	FTE	AMOUNT
Pension Benefits	Reduction to Local Retirement		$ (19,114,365)
			$ (19,114,365)

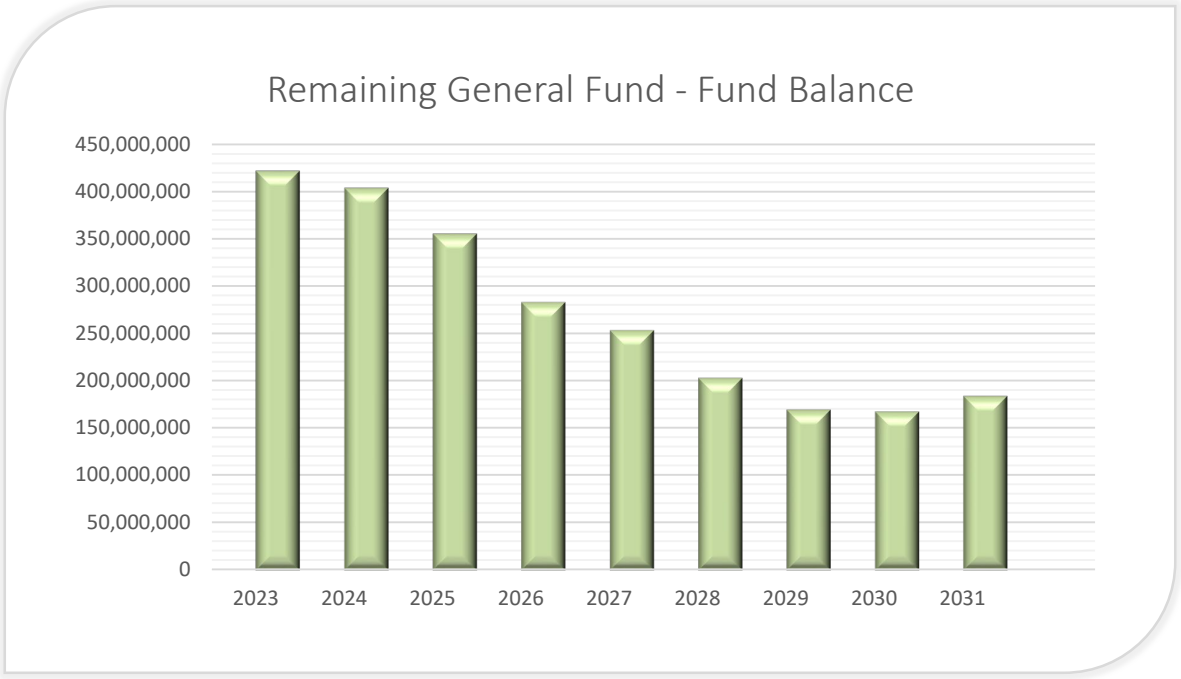
FINANCIAL TRENDS

FUND BALANCE

Fiscal Year	Beginning Fund Balance	General Fund Revenue	General Fund Expenditures	Transfers	Ending Fund Balance
2031	167,727,341	1,439,162,439	1,419,717,728	(3,095,239)	184,076,813
2030	169,613,139	1,427,393,926	1,426,109,639	(3,170,085)	167,727,341
2029	203,326,766	1,419,778,970	1,450,213,051	(3,279,546)	169,613,139
2028	253,360,009	1,403,262,595	1,450,058,393	(3,237,445)	203,326,766
2027	282,927,123	1,401,680,698	1,428,150,528	(3,097,284)	253,360,009
2026	355,140,799	1,430,529,619	1,497,622,513	(5,120,783)	282,927,123
2025	403,475,424	1,383,493,668	1,428,722,628	(3,105,665)	355,140,799
2024	421,639,772	1,311,409,334	1,328,613,310	(960,373)	403,475,424
2023	366,209,040	1,220,762,928	1,164,073,346	(1,258,849)	421,639,772

Source: Department of Financial Services

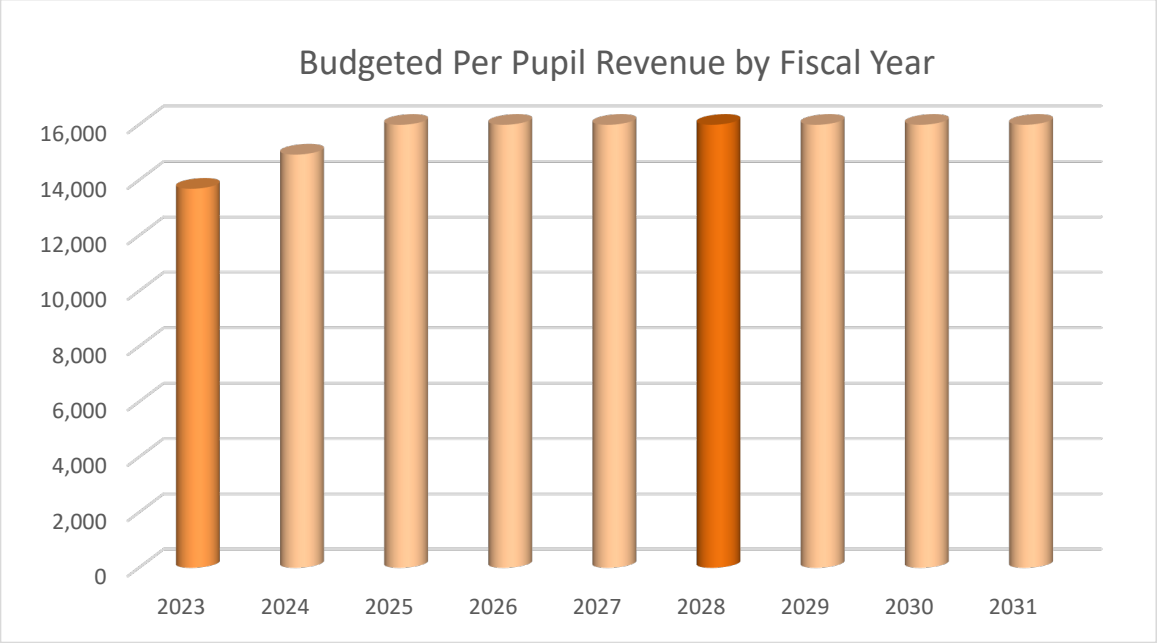
Expenditures are based on a 97% expense rate for FY 2026 and a 98% expense rate for FY 2027 - FY 2031



BUDGETED REVENUES PER PUPIL

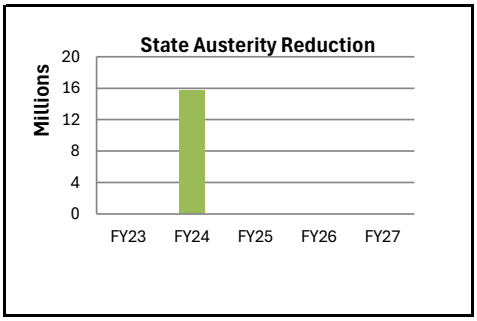
Fiscal Year	Local Revenue	State Revenue	Federal Revenue	Other Revenue Local	Total
2031	994,216,096	411,245,084	1,150,243	32,551,015	$ 1,439,162,439
2030	967,482,094	426,210,574	1,150,243	32,551,015	$ 1,427,393,926
2029	941,529,751	444,547,961	1,150,243	32,551,015	$ 1,419,778,970
2028	916,337,811	453,223,527	1,150,243	32,551,015	$ 1,403,262,595
2027	891,885,774	476,093,666	1,150,243	32,551,015	$ 1,401,680,698
2026	918,614,873	475,812,176	1,000,000	35,102,570	$ 1,430,529,619
2025	866,803,043	476,807,026	1,157,334	38,726,265	$ 1,383,493,668
2024	821,652,452	431,269,247	971,716	57,515,920	$ 1,311,409,334
2023	763,513,760	407,744,823	938,450	48,565,894	$ 1,220,762,928

Fiscal Year	Local Revenue	State Revenue	Federal Revenue	Other Revenue Local	Total
2031	12,040	4,980	14	394	$ 17,429
2030	11,673	5,142	14	393	$ 17,222
2029	11,293	5,332	14	390	$ 17,029
2028	10,913	5,398	14	388	$ 16,712
2027	10,519	5,615	14	384	$ 16,531
2026	10,751	5,569	12	411	$ 16,743
2025	10,024	5,514	13	448	$ 15,999
2024	9,351	4,908	11	655	$ 14,925
2023	8,564	4,574	11	545	$ 13,693



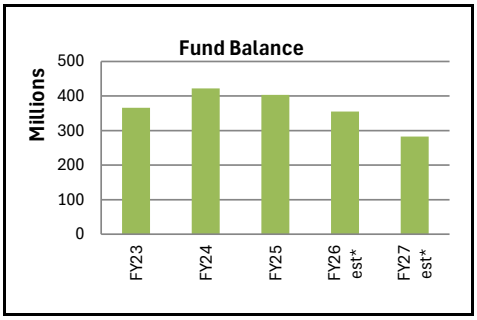
VISUAL DATA ANALYSIS

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



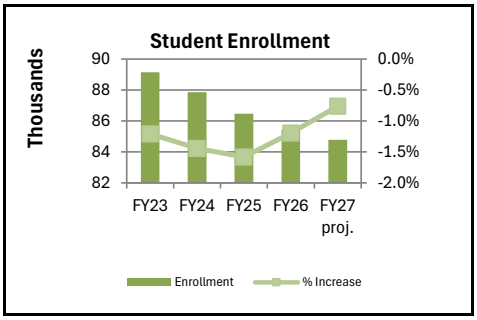
State Austerity Reduction		Explanation
FY23	$ -	Austerity is expected to remain at $0 for FY 27.
FY24	$ 15,699,551	
FY25	$ -	
FY26	$ -	
FY27	$ -	

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



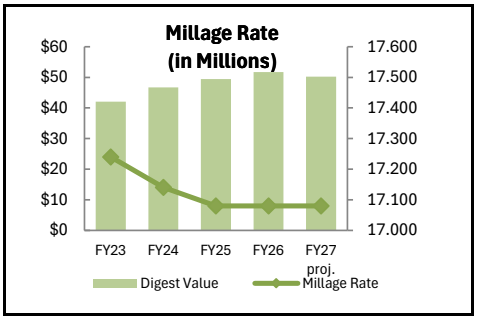
Fiscal Year	Fund Balance	Explanation
FY23	$ 366,209,040	* Estimated fund balances are based on an expenditure rate of 97% for FY26 and 100% for FY 27.
FY24	$ 421,639,772	
FY25	$ 403,475,423	
FY26 est*	$ 355,140,799	
FY27 est*	$ 282,927,123	

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



Fiscal Year	Enrollment	% Increase	Explanation
FY23	89,151	-1.2%	FY27 forecasted enrollment decreased by 650 students as compared to FY26 SEAT day. SEAT serves as the basis for leveling school budget allocations based on actual enrollment.
FY24	87,865	-1.4%	
FY25	86,475	-1.6%	
FY26	85,442	-1.2%	
FY27 proj.	84,792	-0.8%	

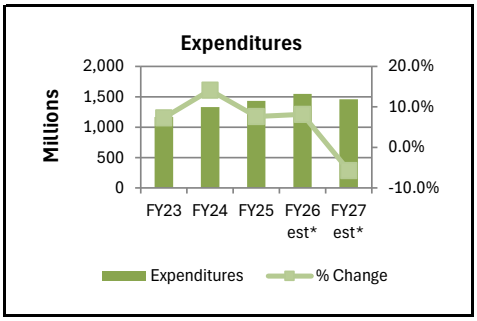
Millage Rate - The tax rate used to calculate ad valorem taxes. One mil equals $1 for every $1000 of taxable property value



Fiscal Year	Millage Rate	Digest Value	Explanation
FY23	17.240	$42.1	The estimated value of one mill for FY27 is $50.2 million, representing a decrease of 2.87% from FY26. These estimates are based on the Net Digest.
FY24	17.140	$46.7	
FY25	17.080	$49.4	
FY26	17.080	$51.7	
FY27 proj.	17.080	$50.2	

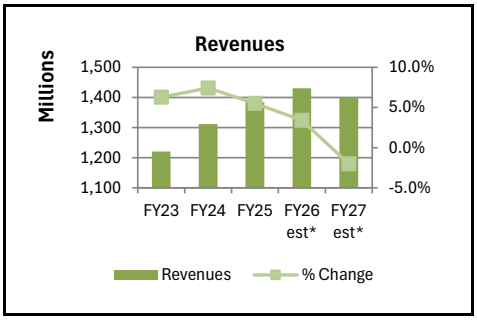
VISUAL DATA ANALYSIS

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



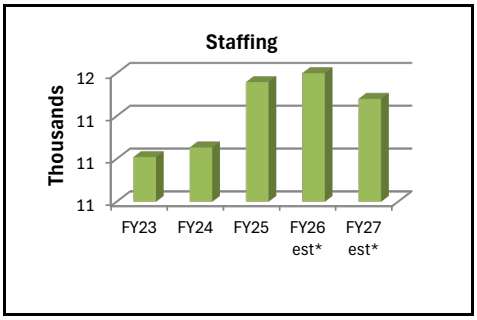
Fiscal Year	Expenditures	% Change	Explanation
FY23	$ 1,165,381,761	7.29%	The District has experienced rising expenditures driven by increases in Teachers Retirement System (TRS) contributions and health insurance costs. However, in FY27, despite higher TRS and health insurance rates, total expenditures are projected to decline due to the implementation of the GLIDE Strategy and the realignment of the School Allotment
FY24	$ 1,329,989,549	14.12%	
FY25	$ 1,431,828,293	7.66%	
FY26 est*	$ 1,549,061,518	8.19%	
FY27 est*	$ 1,460,393,741	-5.72%	

Revenues - Accounts for appropriations available for the school district



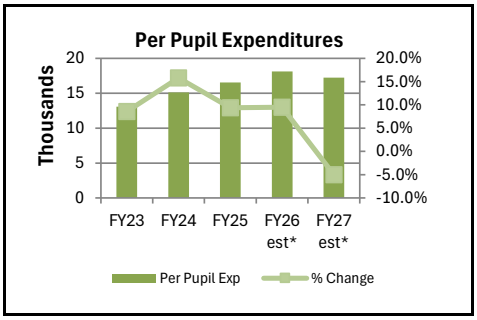
Fiscal Year	Revenues	% Change	Explanation
FY23	$ 1,220,762,928	6.28%	
FY24	$ 1,311,409,334	7.43%	
FY25	$ 1,383,493,668	5.50%	
FY26 est*	$ 1,430,529,619	3.40%	
FY27 est*	$ 1,401,680,698	-2.02%	

Staffing -Total General Fund positions allocated for schools and departments



Fiscal Year	Staffing	% Change	Explanation
FY23	11,304	-0.69%	In FY27, staffing levels are projected to decline by 72 positions, or 0.61%. This reduction is primarily driven by decreased enrollment, the district's implementation of the GLIDE Strategy, and the realignment of the School Allotment Guidelines.
FY24	11,327	0.20%	
FY25	11,479	1.35%	
FY26 est*	11,512	0.28%	
FY27 est*	11,440	-0.62%	

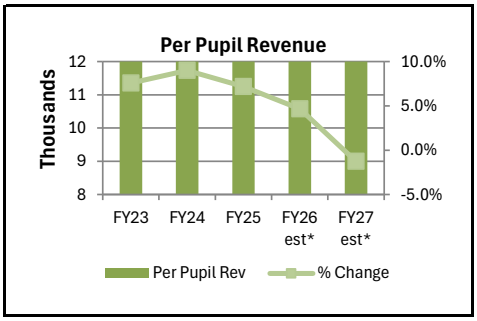
Per Pupil Expenditure - Total General Fund expenditures divided by total enrollment



Fiscal Year	Per Pupil Exp	% Change	Explanation
FY23	$13,072	8.60%	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.
FY24	$15,137	15.80%	
FY25	$16,558	9.39%	
FY26 est*	$18,130	9.50%	
FY27 est*	$17,223	-5.00%	

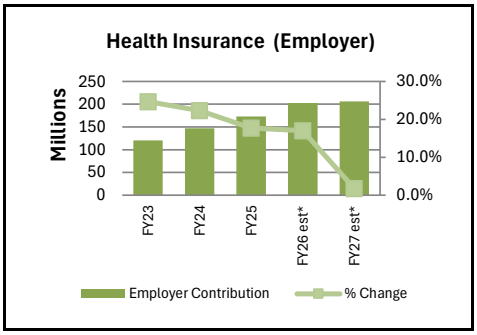
VISUAL DATA ANALYSIS

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



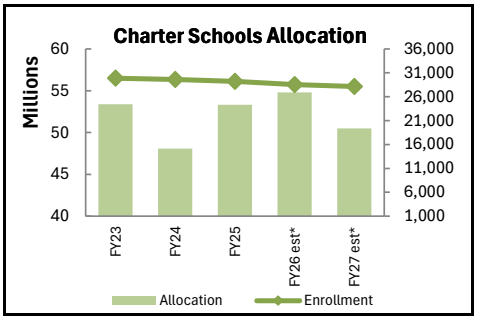
Fiscal Year	Per Pupil Rev	% Change	Explanation
FY23	$13,693	7.58%	The decrease in per pupil revenue and expenditures reflects declining enrollment levels and the corresponding reduction in available revenue.
FY24	$14,925	9.00%	
FY25	$15,999	7.19%	
FY26 est*	$16,743	4.65%	
FY27 est*	$16,531	-1.27%	

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



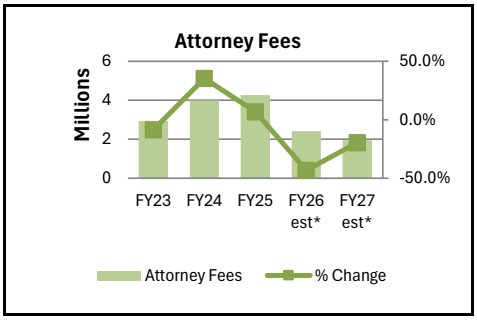
Fiscal Year	Employer Contribution	% Change	Explanation
FY23	$120,378,444	24.68%	This amount is determined by the number of employees who elect to participate in the State Health Benefit Plan and varies based on the plan selected and its associated premium. Health insurance rates increased from $1,885 to $1,935 per member per month, resulting in an overall increase of $3.6 million, or 1.81%, for FY27.
FY24	$147,216,688	22.29%	
FY25	$173,323,218	17.73%	
FY26 est*	$202,752,483	16.98%	
FY27 est*	$206,374,811	1.79%	

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



Fiscal Year	Enrollment	Allocation	Explanation
FY23	29,873	$53,373,049	Enrollment for the Charter School Allocation has been decreasing over the past several years, and the resulting reduction in the allocation is due to declining enrollment, the district's implementation of the GLIDE Strategy to reduce costs, and the realignment of the School Allotment Guidelines.
FY24	29,593	$48,079,804	
FY25	29,196	$53,322,485	
FY26 est*	28,527	$54,805,054	
FY27 est*	28,143	$50,487,871	

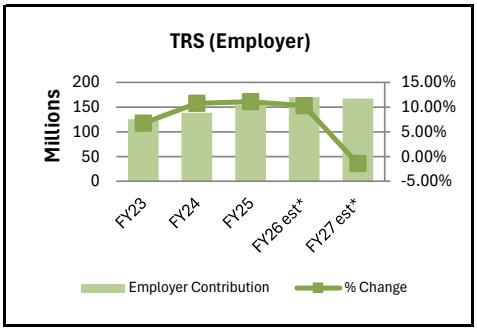
Attorney Fees - Total attorney fees paid by the district (General Fund)



Fiscal Year	Attorney Fees	% Change	Explanation
FY23	$2,943,992	-8.53%	The district is implementing strategies to reduce attorney fees and limit legal costs.
FY24	$3,985,259	35.37%	
FY25	$4,262,303	6.95%	
FY26 est*	$2,420,500	-43.21%	
FY27 est*	$1,945,500	-19.62%	

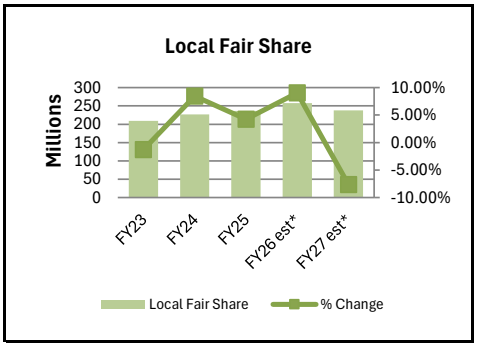
VISUAL DATA ANALYSIS

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



Fiscal Year	Employer Contribution	% Change	Explanation
FY23	$125,276,324	6.75%	The District's contribution to TRS has fluctuated in the last five years. In FY27, rates are expected to increase to 22.32%. TRS is forecasted to fluctuate over the next five years.
FY24	$138,747,389	10.75%	
FY25	$154,143,741	11.10%	
FY26 est*	$169,925,370	10.24%	
FY27 est*	$167,453,478	-1.45%	

Local Fair Share



Fiscal Year	Local Fair Share	% Change	Explanation
FY23	$209,120,993	-1.28%	Local Fair Share (LFS) represents the portion of funding each school district is required to contribute annually to participate in the state's primary education funding program, Quality Basic Education (QBE). Each year, the Georgia Department of Education calculates and deducts the Local Fair Share from the district's QBE allotment. In FY27, the Local Fair Share is projected to decrease by 7.65%
FY24	$226,735,389	8.42%	
FY25	$236,357,369	4.24%	
FY26 est*	$257,705,567	9.03%	
FY27 est*	$237,989,166	-7.65%	

Fulton County Schools

Where Students Come First

Informational Section FY2027



Isabella B. 12th Grade – Chattahoochee HS

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 applies 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 65.12% 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 FY2027, 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.

Fiscal Year	*Tax Year*	*Tax Rate Per $1000 Valuation*	*Property Values (In Millions) Total Market Value*	*Property Values (In Millions) Total Taxable Value*	*Taxes Levied (In Millions)*	*% Of Billed Taxes Collected Within Fiscal Year*	*Actual Collection of Taxes Levied Within the Fiscal Year (in Millions)*
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*	*167,136.98*	*66,584.79*	*884.43*	*96%*	*855.55*
2027	*2026*	*17.080*	*171,993.95*	*68,797.58*	*859.01*	*96%*	*830.31*
2028	*2027*	*17.080*	*176,995.80*	*70,798.32*	*884.30*	*96%*	*854.76*
2029	*2028*	*17.080*	*182,146.49*	*72,858.60*	*910.36*	*96.%*	*879.95*
2030	*2029*	*17.080*	*187,450.16*	*74,980.06*	*937.20*	*96.%*	*905.91*

Property Taxable Values

Fulton County's total taxable digest has ranged from $29 to $67 billion over the past ten years with the value projected to be around $68.8 billion in FY27, which will be an increase from FY26. This will continue the trend of positive gains which began in FY15.

Tax Year 2024			
Principal Taxpayer	**Taxable Asses Value[1]**	**Rank**	**Percentage of Total Taxable Assessed Value**
Development Authority of Fulton County	$ 3,178,025	1	2.73%
Georgia Power	816,410	2	0.70%
Atlanta Development Authority	556,694	3	0.48%
Google Inc.	309,631	4	0.27%
Norfolk Southern Railway Company	283,387	5	0.24%
AT&T	246,718	6	0.21%
Coca Cola Company	236,127	7	0.20%
Post Apartment Homes	197,618	8	0.17%
Delta Airlines	169,960	9	0.15%
Twitter Inc.	145,645	10	0.13%
Total Principal Taxpayers	**$ 6,140,215**		
All Other Taxpayers	110,358,552		94.73%
Total	**$ 116,498,767**		**100.00%**
Notes			
[1] The taxable assessed value excludes the City of Atlanta, which has its own school district.			
[2] The tax year is one year prior to the fiscal year			

Tax Millage Rate

The millage rate of the school system for FY2026-2027 is 17.080, of which, all are used for the maintenance and operations of the school district.

The current projections for FY27 are based on a 17.080 millage rate.

Tax Levy

A millage rate of 17.080 will levy $859.01 million in taxes for FY27.

Tax Collections

The Tax Office is expected to collect 94% of the tax billed. However, billing is expected to be 96% of what is levied in FY27 for a total of $830.31 million.

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 commerical property. Personal property taxes are collected on motor vehicles and mobile homes. Other taxable property includes automobiles, timber, and heavy duty equipment. Other local revenues include a portion of the sales tax, license and utility taxes, and vehicle registrations.

Taxable Assessed Value

Fiscal Year	Residential Property	Commercial Property	Industrial Property	Agricultural Property	Preferential & Conservation Use Property	Utility Property	Motor Vehicles and Mobile Homes	Other Property[2]	Less: Tax Exempt	Total Taxable Assessed Value[1]	Total Direct Tax Rate[3]	Estimated Actual Value	Annual Percentage Change
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	39,871,496	19,744,423	2,403,986	132,303	134,454	663,343	100,135	56,542	13,708,410	49,398,272	17.080	123,495,680	17.2%
2026	42,388,915	20,723,821	2,519,032	141,250	223,447	740,312	82,435	35,574	15,073,460	51,781,326	17.080	129,453,315	4.8%
*	26,874,190	15,451,769	1,743,982	72,997	120,238	542,472	317,597	21,265	6,445,330	38,707,783	17.770	96,762,522	-22.7%

* Dollar average for ten years.
** Percentage change in dollars over ten years.

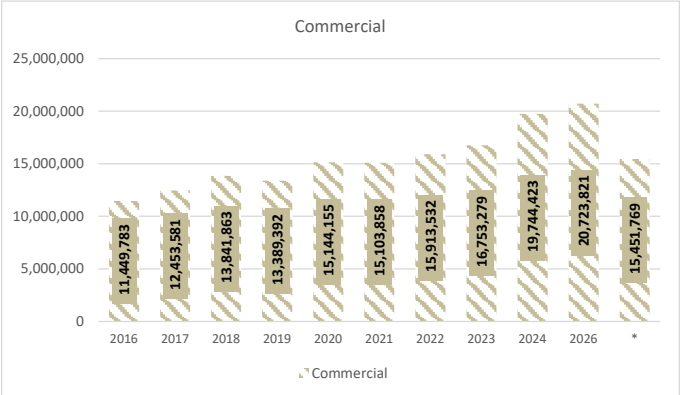
Notes:

[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.

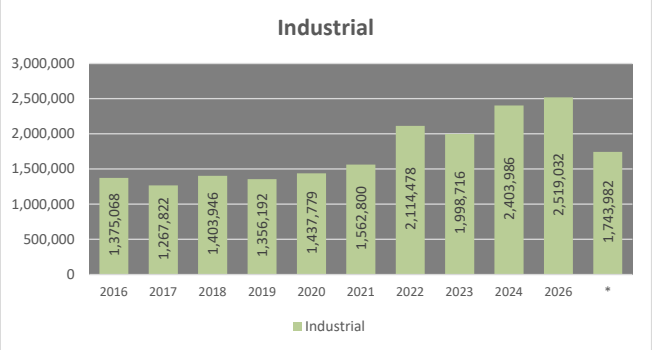
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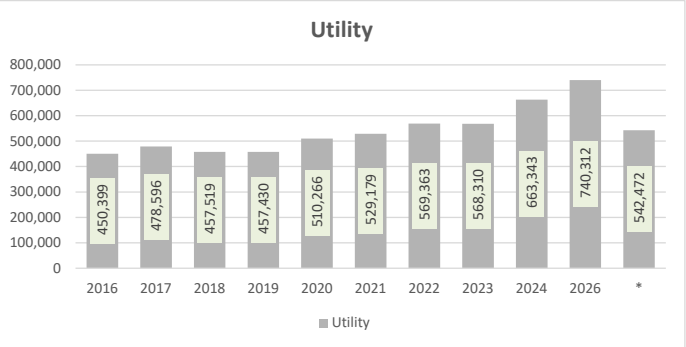
Fulton County Annual Comprehensive Financial Report (ACFR) for FY 2023
Tax Digest Consolidation Summary 2023

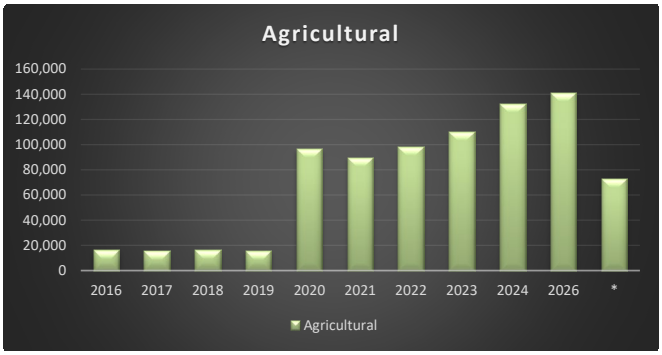


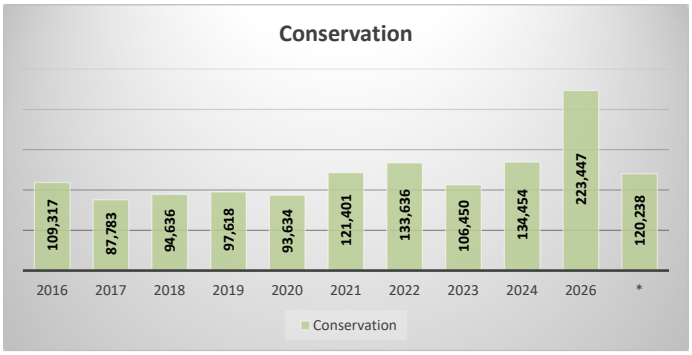


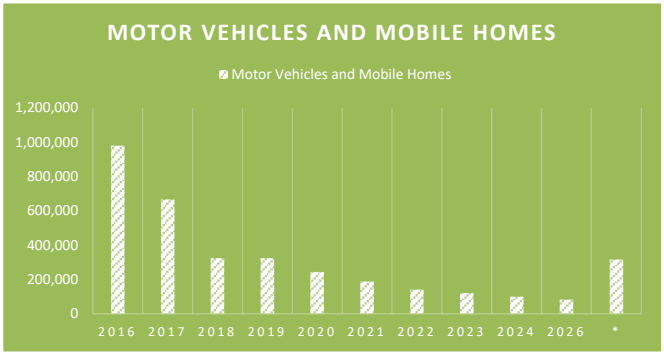
Taxable Assessed Value

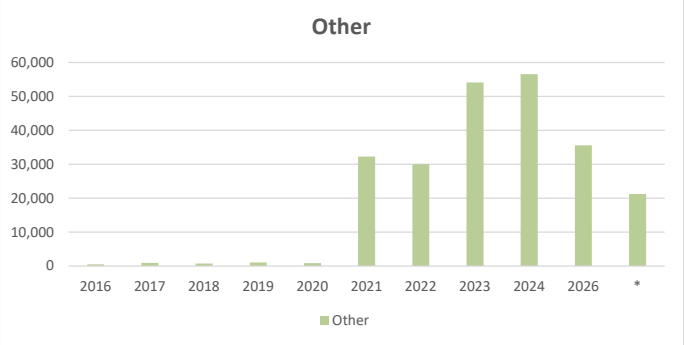
















Millage Rate Impact on Homesteaded Property

	School	Bond	Combined Millage Rate
Appraised Value	$200,000.00	$200,000.00	
Assessment Ratio	40%	40%	
Assessed Value	$80,000.00	$80,000.00	
Regular Homestead*	(2,000.00)		
Net Assessed Value	**$78,000.00**	**$80,000.00**	
Millage Rate	**17.080**		**17.080**
Total School Taxes	**$ 1,332.24**	$ -	**$ 1,332.24**

* Assume School Homestead Exemption Only

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

	School	Bond	Combined Millage Rate
Appraised Value	$200,000.00	$200,000.00	
Assessment Ratio	40%	40%	
Assessed Value	$80,000.00	$80,000.00	
Regular Homestead*	(2,000.00)		
Net Assessed Value	**$78,000.00**	**$80,000.00**	
Millage Rate	**0.000**		**0.000**
Tax Year 2026 Dollar Impact**	**$ -**	**$ -**	**$ -**

* Assume School Homestead Exemption Only

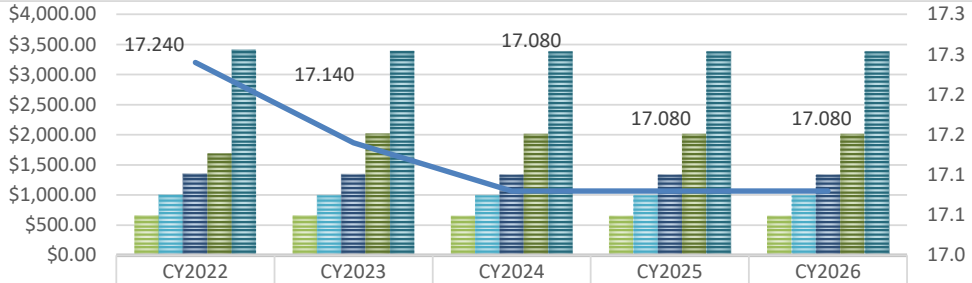
** Assumes no change in Appraised Value

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

Calendar Year Millage Rate	2022	2023	2024	2025	2026
School Millage Rate	17.240	17.140	17.080	17.080	17.080
Bond Millage Rate	-	-	-	-	-
Combined Millage Rate	**17.240**	**17.140**	**17.080**	**17.080**	**17.080**

Tax on Homestead at $200k	2022	2023	2024	2025	2026
School Taxes	$ 1,344.72	$ 1,336.92	$ 1,332.24	$ 1,332.24	$ 1,332.24
Bond Taxes	$ -	$ -	$ -	$ -	$ -
Combined School Taxes	**$ 1,344.72**	**$ 1,336.92**	**$ 1,332.24**	**$ 1,332.24**	**$ 1,332.24**

School Tax by Fair Market Value with Basic Homestead



	CY2022	CY2023	CY2024	CY2025	CY2026
$100,000	$655.12	$651.32	$649.04	$649.04	$649.04
$150,000	$999.92	$994.12	$990.64	$990.64	$990.64
$200,000	$1,344.72	$1,336.92	$1,332.24	$1,332.24	$1,332.24
$300,000	$1,689.52	$2,022.52	$2,015.44	$2,015.44	$2,015.44
$500,000	$3,413.52	$3,393.72	$3,381.84	$3,381.84	$3,381.84
Millage Rate	17.240	17.140	17.080	17.080	17.080

DEBT SERVICE

Governmental Activities – The School System's bonded debt consists of general obligation bonds that are generally callable with interest payable semiannually. Bond proceeds primarily pay for acquiring or constructing capital facilities. The School System had no unused line of credit or outstanding notes from direct borrowings or direct placements related to governmental activities as of June 30, 2025. In the event the School System is unable to make the principal and interest payments using proceeds from the Education Special Purpose Local Option Sales Tax (ESPLOST), the debt will be satisfied from a direct annual ad valorem tax levied upon all taxable property within the School System. Additional security is provided by the State of Georgia Intercept Program which allows for state appropriations entitled to the School System to be transferred to the Debt Service Account Custodian for the payment of debt. General obligation bonds are direct obligations and pledge the full faith and credit of the School System.

The School System has the following long-term debt obligations at June 30, 2025.

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

Annual debt service requirements to maturity as of June 30, 2025 are as follows:

Fiscal Year Ending	Principal	Interest	Total
2026	$ 2,375,667	$ 1,685,536	$ 4,061,203
2027	$ 2,375,662	$ 1,685,536	$ 4,061,198
Total	$ 4,751,329	$ 3,371,072	$ 8,122,401

Changes in Long-term Debt and obligations - Changes in the School System's long-term obligations consisted of the following for the fiscal year ended June 30, 2025:

	Outstanding 6/30/2024	Additions	Reductions	Outstanding 6/30/2025	Amounts Due in One Year
Government Activities					
2011 intergovernmental agreement	7,126,996	-	2,375,667	4,751,329	2,375,667
Workers'compensation insurance claim	13,800,000	5,519,197	5,784,197	13,535,000	4,790,000
Other claims and judgements	710,155	1,672,019	710,155	1,672,019	1,672,019
Subscriptions Payable	6,069,763	-	4,193,781	1,875,982	754,434
Net OPEB liabilities	556,182,072	81,712,668	50,919,841	586,974,899	-
Net pension liabilities	1,357,035,599	351,893,417	561,499,730	1,147,429,286	-
Compensated absences	48,666,799	63,133,206	47,821,334	63,978,671	57,580,803
Total Governmental Activities	$ 1,989,591,384	$ 503,930,507	$ 673,304,705	$ 1,820,217,186	$ 67,172,923

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

The Legal Debt Margin for fiscal years 2021-2025 are reflected below. As shown, the School System continues to maintain a favorable legal debt margin, affording the opportunity to acquire additional general obligation bonds. For this time period, the district has operated at 0.13 percent to 0.30 percent of its legal debt limit.

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

	June 30,				
	2021	**2022**	**2023**	**2024**	**2025**
Assessed Value [1]	$41,525,502,246	$46,007,499,527	$48,262,574,161	$46,623,086,081	$49,398,276,018
Legal Debt Margin					
Debt Limit (10% of assessed value) [2]	$4,152,550,225	$4,600,749,953	$4,826,257,416	$4,662,308,608	$4,939,827,602
Debt Applicable to Limit [2]					
General Obligation Bonds and Contractual Obligations	14,253,997	11,878,330	9,502,663	7,126,996	6,423,004
Less: Amount Reserved for Repayment of General Obligation Debt	-	-	-	-	-
Total debt applicable to limit	14,253,997	11,878,330	9,502,663	7,126,996	6,423,004
Legal Debt Margin	$4,138,296,228	$4,588,871,623	$4,816,754,753	$4,655,181,612	$4,933,404,598
Total Net Debt Applicable to the Limit as a % of the Debt Limit	0.30%	0.26%	0.20%	0.15%	0.13%

Notes

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

Data Source

https://www.fultonschools.org/site/handlers/filedownload.ashx?moduleinstanceid=31144&dataid=70605&FileName=FY2021%20Adopted%20Budget.pdf
Fulton County Tax Commissioner's Office PT32.1 Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES
Fulton County Tax Commisioner's Office Digest Billing Reconciliation (consolidation and evaluation of Digest 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 the indebtedness in any calendar year cannot exceed the total anticipated revenue in that calendar year.*

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

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.

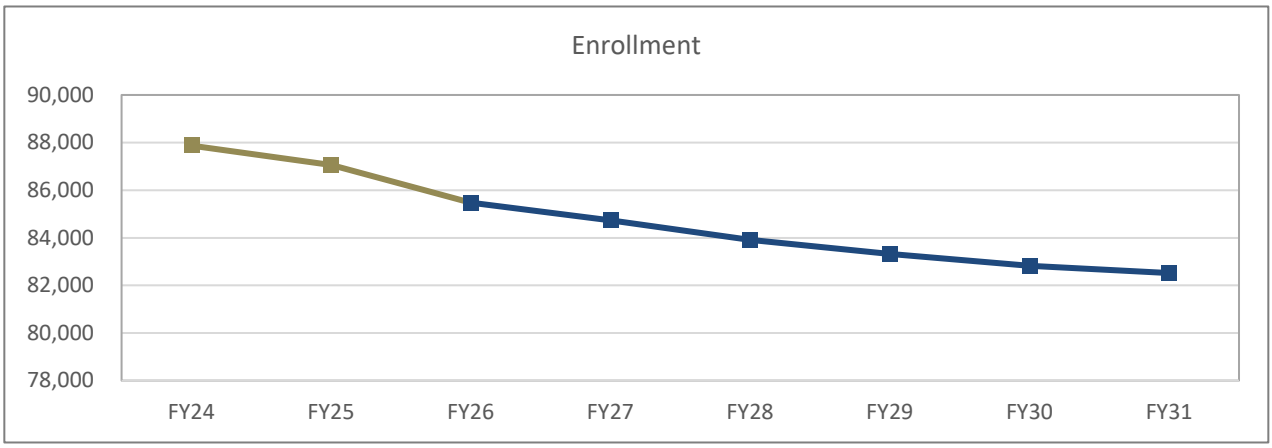
For future kindergarten students, *birth factors* are determined based on current and historical trends in consideration of historic small-area birth data from the state.

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 in further refining 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.

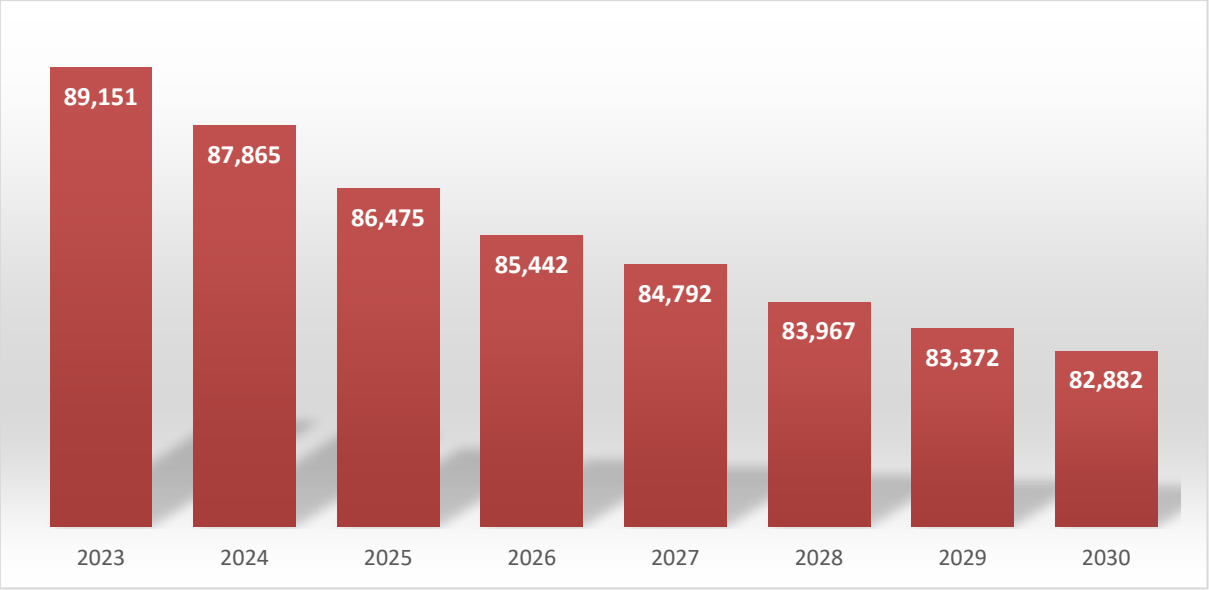
The 2026-27 enrollment count was 84,792, which was 1239 students less than the system's projected enrollment of 85,442. More detailed school-by-school analysis shows 51 of 90 schools were accurate within a 3% margin of error and 77 schools within 5%. At Student Enrollment Adjustment Time (SEAT), the enrollment count was 86,031. SEAT serves as the basis for leveling school budget allocations.

STUDENT ENROLLMENT TRENDS



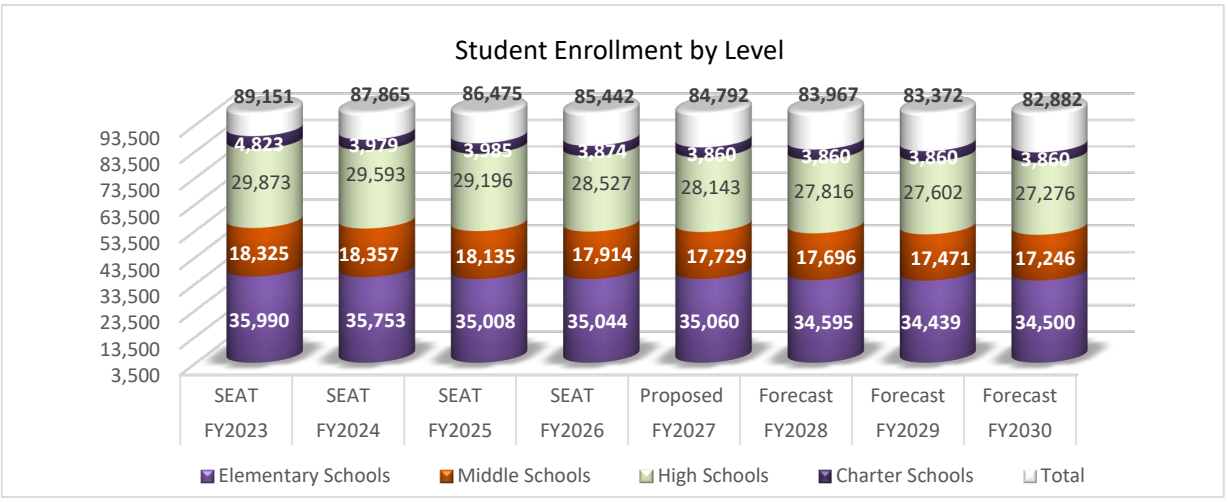
STUDENT ENROLLMENT

Fiscal Year	Method	Enrollment	Increase / (Decrease)	% Increase / (Decrease)
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	SEAT	85,442	-1,033	-1.19%
2027	**Projected**	**84,792**	**-650**	**-0.76%**
2028	Forecast	83,967	-825	-0.97%
2029	Forecast	83,372	-595	-0.71%
2030	Forecast	82,882	-490	-0.59%



STUDENT ENROLLMENT BY LEVEL

	FY2023 SEAT	FY2024 SEAT	FY2025 SEAT	FY2026 SEAT	FY2027 Proposed	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Level								
Elementary Schools	35,990	35,753	35,008	35,044	35,060	34,595	34,439	34,500
Middle Schools	18,325	18,357	18,135	17,914	17,729	17,696	17,471	17,246
High Schools	29,873	29,593	29,196	28,527	28,143	27,816	27,602	27,276
Charter Schools	4,823	3,979	3,985	3,874	3,860	3,860	3,860	3,860
Open Campus	140	183	151	83	0	0	0	0
Total	***89,151***	***87,865***	***86,475***	***85,442***	***84,792***	***83,967***	***83,372***	***82,882***



STUDENT ENROLLMENT BY GRADE

	FY2023 SEAT	FY2024 SEAT	FY2025 SEAT	FY2026 SEAT	FY2027 Proposed	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Grade								
Pre-Kindergarten	1,684	1,662	1,662	1,842	1,850	1,850	1,850	1,850
Kindergarten	5,371	5,083	4,860	5,031	5,107	5,156	5,153	5,212
First	5,839	5,685	5,384	5,265	5,281	5,343	5,397	5,399
Second	5,812	5,876	5,678	5,539	5,392	5,387	5,457	5,515
Third	6,084	5,854	6,098	5,807	5,659	5,532	5,533	5,600
Fourth	6,229	6,106	5,881	6,155	5,877	5,728	5,595	5,595
Fifth	6,384	6,295	6,217	5,968	6,263	5,968	5,823	5,698
Sixth	6,322	6,326	6,244	6,125	5,985	6,202	5,904	5,753
Seventh	6,398	6,392	6,331	6,172	6,192	6,033	6,255	5,961
Eighth	6,844	6,550	6,382	6,342	6,253	6,162	6,013	6,233
Ninth	7,943	7,782	7,578	7,333	7,395	7,372	7,296	7,135
Tenth	7,803	7,627	7,466	7,233	7,158	7,077	7,071	6,979
Eleventh	7,150	7,418	7,245	7,118	6,965	6,911	6,827	6,833
Twelth	6,693	6,789	6,970	6,834	6,774	6,605	6,557	6,478
Self-Contained	2,595	2,420	2,479	2,678	2,641	2,641	2,641	2,641
Total	***89,151***	***87,865***	***86,475***	***85,442***	***84,792***	***83,967***	***83,372***	***82,882***

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

STUDENT ENROLLMENT BY SCHOOL

	FY2023 SEAT	FY2024 SEAT	FY2025 SEAT	FY2026 SEAT	FY2027 Proposed	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
ELEMENTARY SCHOOLS								
Abbotts Hill Elementary	560	558	505	527	528	506	498	509
Alpharetta Elementary	546	517	494	510	517	505	500	499
Asa Hilliard Elementary	457	429	432	415	398	381	369	366
Barnwell Elementary	711	696	672	662	681	659	662	661
Bethune Elementary	488	514	603	620	0	0	0	0
Birmingham Falls Elementary	751	747	696	720	692	674	666	659
Briar Hills Elementary	0	0	0	538	515	498	486	475
Brookview Elementary	408	432	405	411	448	447	441	433
Campbell Elementary	568	608	700	680	691	674	691	703
Cliftondale Elementary	635	680	667	681	725	744	772	785
Cogburn Woods Elementary	735	781	776	779	777	802	811	811
College Park Elementary	457	478	422	465	453	440	440	450
Conley Hills Elementary	386	381	351	0	0	0	0	0
Crabapple Crossing Elementary	637	627	625	610	584	558	553	545
Creek View Elementary	981	824	764	741	751	722	687	665
Dolvin Elementary	721	693	639	601	571	544	522	488
Dunwoody Springs Elementary	524	527	534	471	473	454	446	450
Esther Jackson Elementary	522	520	490	468	451	463	480	497
Evoline C. West Elementary	823	673	665	715	752	783	805	801
Feldwood Elementary	669	665	649	655	685	674	665	663
Findley Oaks Elementary	585	583	568	555	557	553	522	502
Gullatt Elementary	730	739	755	742	758	731	726	724
Hamilton Holmes Elementary	533	564	562	668	653	635	619	602
Hapeville Elementary	507	525	524	537	533	519	521	510
Heards Ferry Elementary	709	692	707	764	827	810	798	780
Hembree Springs Elementary	500	550	520	513	494	481	486	484
Heritage Elementary	440	406	544	640	630	647	674	671
High Point Elementary	668	665	668	675	677	656	664	648
Hillside Elementary	518	519	492	465	462	473	490	507
Ison Springs Elementary	459	439	411	654	635	634	644	646
Lake Forrest Elementary	634	585	538	527	534	500	490	490
Lake Windward Elementary	699	642	661	676	680	643	633	621
Liberty Point Elementary	680	708	655	675	728	711	685	665
Love T. Nolan Elementary	663	661	724	762	702	665	652	639
Manning Oaks Elementary	728	714	750	781	773	807	805	817
Medlock Bridge Elementary	618	638	608	617	613	641	670	687
Mimosa Elementary	648	595	576	582	561	575	577	577
Mountain Park Elementary	781	760	739	700	658	627	602	596
New Prospect Elementary	481	582	603	597	624	610	634	643
New S. L. Lewis Elementary	0	0	0	0	657	662	654	648

STUDENT ENROLLMENT BY SCHOOL

	FY2023 SEAT	FY2024 SEAT	FY2025 SEAT	FY2026 SEAT	FY2027 Proposed	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Northwood Elementary	636	580	569	585	551	547	550	559
Oakley Elementary	698	667	715	758	728	694	646	618
Ocee Elementary	604	684	713	652	636	612	587	567
Palmetto Elementary	346	415	417	493	514	538	594	678
Parklane Elementary	310	301	343	0	0	0	0	0
Randolph Elementary	490	497	497	519	524	528	536	557
Renaissance Elementary	578	672	740	824	866	908	944	982
River Eve Elementary	549	537	493	490	529	541	533	537
Roswell North Elementary	852	878	925	928	940	928	936	939
S.L. Lewis Elementary	540	516	0	0	0	0	0	0
Seaborn Lee Elementary	464	494	433	424	431	419	393	398
Shakerag Elementary	647	650	596	565	537	519	503	523
Spalding Drive Ch Elementary	348	351	343	0	0	0	0	0
State Bridge Elementary	680	670	652	653	679	667	648	648
Stonewall Tell Elementary	625	548	581	596	590	581	572	563
Summit Hill Elementary	703	686	680	653	615	579	561	548
Sweet Apple Elementary	793	834	837	843	876	869	873	892
Wilson Creek Elementary	782	844	838	871	869	865	846	884
Woodland Charter Elementary	953	930	863	743	694	670	667	675
Wolf Creek Elementary	797	718	691	691	726	727	727	749
Vickery Mill Elementary	435	364	388	357	307	295	283	266
Elementary Schools Sub-Total	**35,990**	**35,753**	**35,008**	**35,044**	**35,060**	**34,595**	**34,439**	**34,500**
MIDDLE SCHOOLS								
Autrey Mill Middle	1259	1257	1255	1230	1219	1152	1070	993
Bear Creek Middle	1101	971	963	1005	981	1021	1055	1112
Camp Creek Middle	632	771	753	725	715	727	735	695
Crabapple Middle	862	909	873	933	942	955	898	876
Elkins Pointe Middle	879	866	861	848	822	793	777	752
Haynes Bridge Middle	611	631	624	595	558	555	518	516
Holcomb Bridge Middle	632	598	609	538	498	457	446	433
Hopewell Middle	1208	1193	1253	1208	1279	1274	1270	1242
Mcnair Middle	883	869	774	740	776	836	842	852
Northwestern Middle	1138	1124	1170	1137	1101	1051	1046	987
Paul D. West Middle	814	864	828	843	835	837	820	830
Ridgeview Middle	1002	966	959	1003	942	954	911	912
River Trail Middle	1085	1095	1118	1083	1085	1076	1091	1061
Sandtown Middle	1047	1007	971	987	1033	1061	1047	995
Sandy Springs Middle	831	760	774	700	703	716	698	670
Taylor Road Middle	1242	1253	1254	1174	1107	1049	1047	1039
Webb Bridge Middle	1146	1212	1228	1210	1154	1193	1181	1183

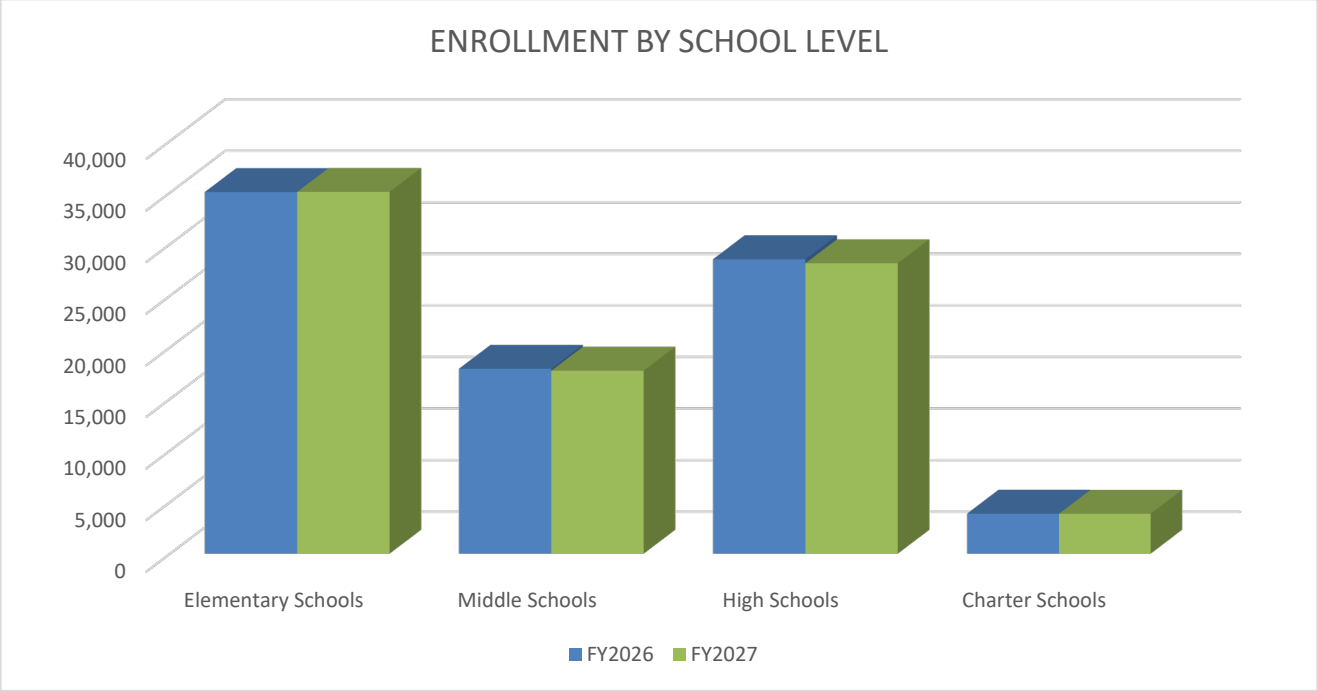
STUDENT ENROLLMENT BY SCHOOL

	FY2023 SEAT	FY2024 SEAT	FY2025 SEAT	FY2026 SEAT	FY2027 Proposed	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Woodland Middle	762	1037	886	922	919	909	888	911
Renaissance Middle	1191	974	982	1033	1060	1080	1131	1187
Middle Schools Sub-total	**18,325**	**18,357**	**18,135**	**17,914**	**17,729**	**17,696**	**17,471**	**17,246**
HIGH SCHOOLS								
Alpharetta High	2181	2103	2027	1956	1954	1967	1958	1921
Banneker High	1617	1824	1698	1515	1425	1337	1334	1312
Centennial High	1780	1725	1645	1601	1449	1397	1375	1318
Chattahoochee High	1853	1779	1732	1718	1649	1629	1554	1483
Creekside High	1772	1717	1689	1740	1789	1756	1785	1831
Milton High	2015	1953	1986	1962	1952	1946	1885	1861
North Springs High	1282	1293	1222	1115	1033	976	947	914
Northview High	1662	1587	1593	1550	1519	1526	1520	1495
Riverwood High	1749	1711	1754	1733	1802	1775	1735	1689
Roswell High	2181	2048	2035	1940	1936	1917	1930	1956
Tri-Cities High	1466	1809	1714	1698	1687	1710	1718	1673
Westlake High	2484	2128	2058	1922	1851	1808	1802	1883
Johns Creek High	1918	1866	1800	1788	1794	1751	1732	1665
Langston Hughes High	1935	1799	1832	2039	2094	2150	2165	2164
Cambridge High	1750	1645	1617	1628	1580	1542	1533	1482
FCS Innovation Academy	1148	1451	1523	1443	1464	1464	1464	1464
Global Impact Academy	434	554	580	570	601	601	601	601
THE Promise Career Academy	0	0	330	327	373	373	373	373
Fulton Academy of Virtual Excellence	646	601	361	282	191	191	191	191
High Schools Sub-total	**29,873**	**29,593**	**29,196**	**28,527**	**28,143**	**27,816**	**27,602**	**27,276**
OPEN CAMPUS								
Independence High	140	183	151	83	0	0	0	0
Open Campus Sub-total	**140**	**183**	**151**	**83**	**0**	**0**	**0**	**0**
CHARTER SCHOOLS								
Amana Academy	750	750	692	738	754	754	754	754
KIPP South Fulton Academy	369	384	392	345	328	328	328	328
The Main Street Academy	868	842	829	785	753	753	753	753
Hapeville Career Academy	703	720	656	591	501	501	501	501
Chattahoochee Hills Charter	542	540	539	524	502	502	502	502
Rise Grammer School	455	0	0	0	0	0	0	0
Rise Prep School	331	0	0	0	0	0	0	0
Skyview High School	180	190	238	237	315	315	315	315
Fulton Academy of Science and Technology (FAST)	572	466	561	566	601	601	601	601

STUDENT ENROLLMENT BY SCHOOL

	FY2023 SEAT	FY2024 SEAT	FY2025 SEAT	FY2026 SEAT	FY2027 Proposed	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
PEAK Academy	53	87	78	88	106	106	106	106
Charter Schools Sub-total	**4,823**	**3,979**	**3,985**	**3,874**	**3,860**	**3,860**	**3,860**	**3,860**
Total	***89,151***	***87,865***	***86,475***	***85,442***	***84,792***	***83,967***	***83,372***	***82,882***

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	18	0.28%	40	0.41%	41	0.32%	42	0.49%	26	0.21%
Asian or Pacific Islander	23	0.36%	53	0.54%	46	0.35%	537	6.21%	459	3.72%
Black, not Hispanic	5,617	88.55%	7,355	74.90%	11,566	89.11%	2,838	32.79%	1,730	14.03%
Hispanic	430	6.78%	1,404	14.30%	839	6.46%	1,912	22.09%	2,845	23.07%
Multi-Racial	173	2.73%	275	2.80%	326	2.51%	449	5.19%	612	4.96%
White, not Hispanic	82	1.29%	693	7.06%	162	1.25%	2,876	33.23%	6,661	54.01%
Total Student Enrollment	6,343	100.00%	9,820	100.00%	12,980	100.00%	8,654	100.00%	12,333	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	0.31%	54	0.33%	0	0.00%	11	0.29%	276	0.33%
Asian or Pacific Islander	5,967	41.92%	4,480	27.05%	25	6.43%	347	9.23%	11,937	14.03%
Black, not Hispanic	1,514	10.67%	1,624	9.81%	230	59.13%	2,624	69.82%	35,098	41.26%
Hispanic	1,335	9.38%	1,752	10.58%	52	13.37%	247	6.57%	10,816	12.71%
Multi-Racial	759	5.33%	829	5.01%	16	4.11%	165	4.39%	3,604	4.24%
White, not Hispanic	4,615	32.42%	7,821	47.23%	66	16.97%	364	9.69%	23,340	27.44%
Total Student Enrollment	14,234	100.00%	16,560	100.00%	389	100.00%	3,758	100.00%	85,071	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%	4	0.45%	2	0.54%	6	0.50%	1	0.06%
Asian or Pacific Islander	4	1.61%	18	2.04%	8	2.17%	104	8.65%	39	2.28%
Black, not Hispanic	81	32.66%	32	3.63%	62	16.80%	38	3.16%	39	2.28%
Hispanic	140	56.45%	652	73.92%	260	70.46%	856	71.16%	1,354	79.00%
Multi-Racial	0	0.40%	2	0.23%	0	0.00%	6	0.50%	7	0.41%
White, not Hispanic	22	8.87%	174	19.73%	37	10.03%	193	16.04%	274	15.99%
Total ESOL	248	100.00%	882	100.00%	369	100.00%	1,203	100.00%	1,714	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%	3	0.27%	0	0.00%	0	0.00%	20	0.30%
Asian or Pacific Islander	658	60.59%	500	45.83%	0	0.00%	41	29.71%	1,372	20.38%
Black, not Hispanic	4	0.37%	17	1.56%	0	0.00%	5	3.62%	278	4.13%
Hispanic	218	20.07%	365	33.46%	3	42.86%	55	39.86%	3,903	57.93%
Multi-Racial	4	0.37%	9	0.82%	0	0.00%	2	1.45%	30	0.49%
White, not Hispanic	199	18.32%	197	18.06%	4	57.14%	35	25.36%	1,135	16.84%
Total ESOL	1,086	100.00%	1,091	100.00%	7	100.00%	138	100.00%	6,738	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	0.31%	2	0.13%	6	0.56%	2	0.12%
Asian or Pacific Islander	3	0.35%	5	0.39%	2	0.13%	37	3.46%	63	3.91%
Black, not Hispanic	767	89.39%	1,029	79.34%	1,372	91.10%	411	38.41%	343	21.28%
Hispanic	44	5.13%	142	10.95%	69	4.58%	254	23.74%	387	24.01%
Multi-Racial	27	3.15%	40	3.08%	40	2.66%	49	4.58%	94	5.83%
White, not Hispanic	17	1.98%	77	5.94%	21	1.39%	313	29.25%	723	44.85%
Total Special Education	858	100.00%	1,297	100.00%	1,506	100.00%	1,070	100.00%	1,612	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	8	0.65%	8	0.52%	0	0.00%	0	0.00%	30	0.36%
Asian or Pacific Islander	250	20.34%	201	13.06%	10	8.20%	9	2.30%	580	6.03%
Black, not Hispanic	234	19.04%	235	15.27%	67	54.92%	308	78.77%	4,766	49.52%
Hispanic	162	13.18%	219	14.23%	21	17.21%	20	5.12%	1,318	13.69%
Multi-Racial	83	6.75%	79	5.13%	6	4.92%	22	5.63%	440	4.57%
White, not Hispanic	492	40.03%	797	51.79%	18	14.75%	32	8.18%	2,490	25.87%
Total Special Education	1,229	100.00%	1,539	100.00%	122	100.00%	391	100.00%	9,624	100.00%

STUDENT ENROLLMENT BY ETHNICITY

	American Indian or Alaskan Native		Asian or Pacific Islander		Black, Non Hispanic		Hispanic		Multi-Racial		White, Non Hispanic	
Learning Zone	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Zone 1	18	0.28%	23	0.36%	5,617	88.55%	430	6.78%	173	2.73%	82	1.29%
Zone 2	40	0.41%	53	0.54%	7,355	74.90%	1,404	14.30%	275	2.80%	693	7.06%
Zone 3	41	0.32%	46	0.35%	11,566	89.11%	839	6.46%	326	2.51%	162	1.25%
Zone 4	42	0.49%	537	6.21%	2,838	32.79%	1,912	22.09%	449	5.19%	2,876	33.23%
Zone 5	26	0.21%	459	3.72%	1,730	14.03%	2,845	23.07%	612	4.96%	6,661	54.01%
Zone 6	44	0.31%	5,967	41.92%	1,514	10.64%	1,335	9.38%	759	5.33%	4,615	32.42%
Zone 7	54	0.33%	4,480	27.05%	1,624	9.81%	1,752	10.58%	829	5.01%	7,821	47.23%
Other Schools	0	0.00%	25	6.43%	230	59.13%	52	13.37%	16	4.11%	66	16.97%
Charter Schools	11	0.29%	347	9.23%	2,624	69.82%	247	6.57%	165	4.39%	364	9.69%

Source: Information provided by the Student Information Department on actual enrollment during SEAT for School Year 2025-2026.

PERSONNEL RESOURCES

FULL-TIME EQUIVALENT (FTE) POSITIONS - ALL FUNDS

Personnel Resources

Description	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Projected	FY2027 Proposed
TEACHERS					
Teachers	6,208.10	6,243.63	6,185.43	5,929.99	5,948.85
PreK Teachers	156.00	157.00	166.00	164.00	164.00
Sub-Total Teachers	**6,364.10**	**6,400.63**	**6,351.43**	**6,093.99**	**6,112.85**
SUPPORT STAFF					
Principals	104.00	103.00	102.00	100.00	100.00
Assistant Principals	192.00	187.00	186.00	198.00	189.00
Guidance Counselors	176.50	170.50	167.00	222.50	216.00
Athletic Director	16.00	16.00	16.00	16.00	16.00
Audiologist	4.00	4.00	4.00	4.00	4.00
Psychologists	42.47	44.07	46.07	46.07	50.07
Social Worker	73.28	76.09	78.09	78.59	78.59
Graduation Coaches	45.00	43.50	44.50	-	-
Media Ed Tech Instructor	103.00	101.00	101.00	99.00	99.00
Nurses	27.00	27.00	26.00	26.00	26.00
Clinic Aides	105.00	103.00	103.00	101.00	100.00
Paraprofessionals	1,245.40	1,253.40	1,202.20	1,196.40	1,195.10
School Police Officers	86.00	85.00	90.00	90.00	88.00
Campus Security Associates	75.00	69.00	70.00	68.00	64.00
Bus Drivers, Aides, & Trainers	895.00	895.00	938.00	936.00	931.00
Custodians	603.50	591.50	627.00	621.00	616.00
Professional Staff	543.00	539.00	533.00	427.00	402.00
School Support	552.30	557.20	587.20	758.20	750.70
Sub-Total Support Staff	**4,888.45**	**4,865.26**	**4,921.06**	**4,987.76**	**4,925.46**
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	13.00	14.00	14.00	13.00	11.00
Executive Directors	24.00	23.00	24.00	23.00	23.00
Directors	46.00	58.00	56.00	54.00	50.00
Coordinators	97.50	101.50	106.50	108.50	106.50
School Nutrition	519.31	557.56	566.25	561.50	557.50
Central Office Staff	662.99	664.99	663.49	655.00	642.00
Sub-Total Other Positions	**1,370.80**	**1,427.05**	**1,438.24**	**1,423.00**	**1,398.00**
Total Full Time Equivalent Positions	**12,623.35**	**12,692.94**	**12,710.73**	**12,504.75**	**12,436.31**

PERSONNEL RESOURCES

FULL-TIME EQUIVALENT (FTE) POSITIONS - GENERAL FUND

Personnel Resources

Description	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Projected	FY2027 Proposed
TEACHERS					
Teachers	6,099.87	6,138.63	6,156.23	5,920.99	5,944.85
PreK Teachers	55.00	56.00	59.00	61.00	66.00
Sub-Total Teachers	**6,154.87**	**6,194.63**	**6,215.23**	**5,981.99**	**6,010.85**
SUPPORT STAFF					
Principals	104.00	103.00	102.00	100.00	100.00
Assistant Principals	192.00	187.00	186.00	198.00	189.00
Guidance Counselors	171.50	165.50	165.00	222.50	216.00
Graduation Coaches	44.00	43.00	44.00	-	-
Audiologist	4.00	4.00	4.00	4.00	4.00
Psychologists	41.47	41.07	41.07	43.07	44.07
Social Worker	67.88	67.69	70.69	71.19	71.19
Media Ed Tech Instructor	103.00	101.00	101.00	99.00	99.00
Nurses	19.00	19.00	20.00	20.00	20.00
Clinic Aides	105.00	103.00	103.00	101.00	100.00
Paraprofessionals	855.40	869.60	872.20	1,067.40	1,052.10
Athletic Director	16.00	16.00	16.00	16.00	16.00
School Police Officers	86.00	85.00	90.00	90.00	88.00
Campus Security Associates	75.00	69.00	70.00	68.00	64.00
Bus Drivers, Aides, & Trainers	895.00	895.00	938.00	936.00	931.00
Custodians	603.50	591.50	627.00	621.00	616.00
Professional Staff	543.00	534.00	533.00	427.00	402.00
School Support	522.66	524.06	553.06	721.20	716.70
Sub-Total Support Staff	**4,448.41**	**4,418.42**	**4,536.02**	**4,805.36**	**4,729.06**
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	13.00	14.00	14.00	13.00	11.00
Executive Directors	21.70	20.90	21.90	20.90	20.90
Directors	38.05	47.25	48.25	46.25	42.25
Coordinators	75.50	80.50	82.80	85.50	83.50
Central Office Staff	544.69	542.87	553.07	550.58	534.58
Sub-Total Other Positions	**700.94**	**713.52**	**728.02**	**724.23**	**700.23**
Total Full Time Equivalent Positions	**11,304.22**	**11,326.57**	**11,479.27**	**11,511.58**	**11,440.14**

CURRENT INSTRUCTIONAL STAFFING - GENERAL FUND

ELEMENTARY SCHOOLS

Description	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)	% Change
SCHOOL ADMINISTRATION				
Principal	56.00	56.00	-	0.00%
Assistant Principal	65.00	60.00	(5.00)	-7.69%
School Administration - Sub-Total	**121.00**	**116.00**	**(5.00)**	**-4.13%**
TEACHERS				
General Education (K-5)	1,443.00	1,451.00	8.00	0.55%
Special Education	440.00	459.00	19.00	4.32%
PreSchool	20.00	25.00	5.00	25.00%
Art, Music, & PE	224.60	232.25	7.65	3.41%
EIP	114.50	155.00	40.50	35.37%
ESOL	127.50	123.00	(4.50)	-3.53%
TAG	98.40	95.40	(3.00)	-3.05%
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	8.00	(2.00)	-20.00%
LEAP - Art, Music, & PE	0.50	0.50	-	0.00%
Teachers - Sub-Total	**2,492.50**	**2,563.15**	**70.65**	**2.83%**
PARAPROFESSIONALS				
PreSchool Paraprofessional	-	-	-	0.00%
Kindergarten Paraprofessional	243.00	251.00	8.00	3.29%
Special Education Paraprofessional	344.00	360.00	16.00	4.65%
Physical Education Paraprofessional	67.00	69.20	2.20	3.28%
ESOL Paraprofessional	38.50	32.00	(6.50)	-16.88%
LEAP Paraprofessional	13.00	10.00	(3.00)	-23.08%
Paraprofessionals Sub-Total	**705.50**	**722.20**	**16.70**	**2.37%**
SUPPORT STAFF				
Counselor	60.50	56.00	(4.50)	-7.44%
Coordinator - LEAP	1.00	2.00	1.00	100.00%
School Coordinator	1.00	-	(1.00)	-100.00%
Improvement Coach	20.00	19.00	(1.00)	-5.00%
Instructional Support Teacher	50.00	50.50	0.50	1.00%
Instructional Support Teacher - LEAP	1.00	1.00	-	0.00%
Instructional Coach	36.00	37.00	1.00	2.78%
Curriculum Support Teacher	56.00	56.00	-	0.00%
Multi-Tiered System of Supports (MTSS)	56.00	56.00	-	0.00%
Media Ed Tech Instructor	56.00	56.00	-	0.00%
Support Staff - Sub-Total	**337.50**	**333.50**	**(4.00)**	**-1.19%**

CURRENT INSTRUCTIONAL STAFFING - GENERAL FUND

ELEMENTARY SCHOOLS

Description	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)	% Change
PROFESSIONAL STAFF				
Clinic Aide	56.00	56.00	-	0.00%
Professional Assistant	116.00	117.00	1.00	0.86%
Data Clerk	56.00	56.00	-	0.00%
Parent Liaison	15.00	15.00	-	0.00%
Building Custodian	236.00	237.00	1.00	0.42%
Campus Security Associate	2.00	3.00	1.00	50.00%
Professional Staff - Sub-Total	**481.00**	**484.00**	**3.00**	**0.62%**
Total Elementary School Full Time Equivalent Positions	**4,137.50**	**4,218.85**	**81.35**	**1.97%**

CURRENT INSTRUCTIONAL STAFFING - GENERAL FUND

MIDDLE SCHOOLS

Description	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)	% Change
SCHOOL ADMINISTRATION				
Principal	19.00	19.00	-	0.00%
Assistant Principal	55.00	52.00	(3.00)	-5.45%
School Administration - Sub-Total	**74.00**	**71.00**	**(3.00)**	**-4.05%**
TEACHERS				
General Education (6-8)	731.00	794.00	63.00	8.62%
Special Education	240.00	242.00	2.00	0.83%
Art, Music, and PE	113.20	11.75	(101.45)	-89.62%
Remedial	38.60	40.20	1.60	4.15%
TAG	211.80	128.60	(83.20)	-39.28%
ESOL	40.00	39.00	(1.00)	-2.50%
MS Reading	-	30.20	30.20	0.00%
MS Adv Reading & WL	-	91.60	91.60	0.00%
AVID	11.00	12.00	1.00	9.09%
Teachers - Sub-Total	**1,385.60**	**1,389.35**	**3.75**	**0.27%**
PARAPROFESSIONALS				
Special Education Paraprofessional	93.00	91.00	(2.00)	-2.15%
Instructional Paraprofessional (ISS)	19.00	19.00	-	0.00%
ESOL Paraprofessional	13.00	11.50	(1.50)	-11.54%
Paraprofessionals Sub-Total	**125.00**	**121.50**	**(3.50)**	**-2.80%**
SUPPORT STAFF				
Counselor	50.00	50.00	-	0.00%
Magnet School Coordinator	1.00	1.00	-	0.00%
Instructional Support (IST)	18.00	18.00	-	0.00%
Multi-Tiered System of Supports (MTSS)	19.00	19.00	-	0.00%
Media Ed Tech Instructor	19.00	19.00	-	0.00%
Parent Liaison	9.50	10.00	0.50	5.26%
Support Staff - Sub-Total	**116.50**	**117.00**	**0.50**	**0.43%**
PROFESSIONAL STAFF				
Clinic Aide	19.00	19.00	-	0.00%
Professional Assistant	50.00	48.00	(2.00)	-4.00%
Data Clerk	19.00	19.00	-	0.00%
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	**262.00**	**260.00**	**(2.00)**	**-0.76%**
Total Middle Schools Full Time Equivalent Positions	**1,963.10**	**1,958.85**	**(4.25)**	**-0.22%**

CURRENT INSTRUCTIONAL STAFFING - GENERAL FUND

HIGH SCHOOLS

Description	FY2026 Projected	FY2027 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)	-100.00%
Administrative Assistant - Safe Center	3.00	3.00	-	0.00%
Athletic Director	15.00	15.00	-	0.00%
Coordinator	2.00	1.00	(1.00)	-50.00%
School Administration - Sub-Total	**106.00**	**104.00**	**(2.00)**	**-1.89%**
TEACHERS				
General Education (9-12)	1,039.00	980.80	(58.20)	-5.60%
Special Education	383.00	362.00	(21.00)	-5.48%
Art, Music, and PE	23.70	26.50	2.80	11.81%
Remedial	31.60	37.80	6.20	19.62%
Magnet	9.00	9.00	-	0.00%
3DE	11.00	10.00	(1.00)	-9.09%
TAG	74.80	130.00	55.20	73.80%
ESOL	54.50	53.50	(1.00)	-1.83%
AVID	9.00	8.50	(0.50)	-5.56%
CTAE	139.80	146.70	6.90	4.94%
STEAM	3.00	3.00	-	0.00%
VPA	3.00	3.00	-	0.00%
International Baccalaureate - MYP	2.00	2.00	-	0.00%
International Baccalaureate - DP	12.00	12.00	-	0.00%
Middle College	-	1.00	1.00	0.00%
In School Academy - Teacher	14.00	14.00	-	0.00%
Teachers - Sub-Total	**1,809.40**	**1,799.80**	**(9.60)**	**-0.53%**
PARAPROFESSIONALS				
Special Education Paraprofessional	138.00	116.00	(22.00)	-15.94%
CTI Paraprofessional	16.00	12.00	(4.00)	-25.00%
Instructional Paraprofessional - ISS	18.00	18.00	-	0.00%
PT/OT/SLP Paraprofessional	10.00	10.00	-	0.00%
Physical Education Paraprofessional	18.00	18.00	-	0.00%
ESOL Paraprofessional	10.00	8.00	(2.00)	-20.00%
Paraprofessionals Sub-Total	**210.00**	**182.00**	**(28.00)**	**-13.33%**
SUPPORT STAFF				
Counselor	101.00	99.00	(2.00)	-1.98%
Magnet School Coordinator	12.00	12.00	-	0.00%
Instructional Support Teacher (IST)	34.50	35.00	0.50	1.45%
Instructional Coach	33.00	31.00	(2.00)	-6.06%

CURRENT INSTRUCTIONAL STAFFING - GENERAL FUND

HIGH SCHOOLS

Description	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)	% Change
Graduation Coach	-	-	-	0.00%
Multi-Tiered System of Supports (MTSS)	20.00	18.00	(2.00)	-10.00%
Social Worker	67.50	67.50	-	0.00%
Audiologist	3.00	3.00	-	0.00%
Psychologist	42.00	43.00	1.00	2.38%
Media Ed Tech Instructor	18.00	18.00	-	0.00%
PT/OT/SLP Therapist	202.20	206.20	4.00	1.98%
ROTC Instructor	26.00	30.00	4.00	15.38%
Parent Liaison	13.00	13.00	-	0.00%
Technology Specialist	1.00	-	(1.00)	-100.00%
Nurse	19.00	20.00	1.00	5.26%
Support Staff - Sub-Total	**592.20**	**595.70**	**3.50**	**0.59%**
PROFESSIONAL STAFF				
Bookkeeper	19.00	18.00	(1.00)	-5.26%
Clinic Aide	20.00	19.00	(1.00)	-5.00%
Professional Assistant	83.00	81.00	(2.00)	-2.41%
Data Clerk	20.00	19.00	(1.00)	-5.00%
Counselor Clerk	19.00	-	(19.00)	-100.00%
Registrar	18.00	18.00	-	0.00%
Building Custodian	207.00	203.00	(4.00)	-1.93%
School Police Officers	34.00	33.00	(1.00)	-2.94%
Campus Security Associate	25.00	24.00	(1.00)	-4.00%
Professional Staff - Sub-Total	**445.00**	**415.00**	**(30.00)**	**-6.74%**
Total High Schools Full Time Equivalent Positions	**3,162.60**	**3,096.50**	**(66.10)**	**-2.09%**

CURRENT INSTRUCTIONAL STAFFING - GENERAL FUND

CHARTER SCHOOLS

Description	FY2026 Projected	FY2027 Proposed	Increase / (Decrease)	% Change
SCHOOL ADMINISTRATION				
Principal	6.00	6.00	-	0.00%
Assistant Principal	13.00	11.00	(2.00)	-15.38%
Athletic Director	1.00	1.00	-	0.00%
School Administration - Sub-Total	**20.00**	**18.00**	**(2.00)**	**-10.00%**
TEACHERS				
General Education (K-12)	196.00	158.00	(38.00)	-19.39%
Special Education	20.00	20.00	-	0.00%
Art, Music, & PE	16.20	11.20	(5.00)	-30.86%
Remedial	2.60	2.60	-	0.00%
AVID	1.00	1.00	-	0.00%
CTAE	1.00	2.80	1.80	180.00%
EIP	2.00	2.50	0.50	25.00%
ESOL	5.19	4.85	(0.34)	-6.55%
MS Reading	-	2.80	2.80	0.00%
MS Adv Reading & WL	-	6.40	6.40	0.00%
TAG	17.50	11.40	(6.10)	-34.86%
Teachers - Sub-Total	**261.49**	**223.55**	**(37.94)**	**-14.51%**
PARAPROFESSIONALS				
ESOL Paraprofessional	0.50	-	(0.50)	-100.00%
Instructional Paraprofessional - ISS	6.00	6.00	-	0.00%
Kindergarten Paraprofessional	14.00	14.00	-	0.00%
Physical Education Paraprofessional	5.40	5.40	-	0.00%
Special Education Paraprofessional	1.00	1.00	-	0.00%
Paraprofessionals Sub-Total	**26.90**	**26.40**	**(0.50)**	**-1.86%**
SUPPORT STAFF				
Counselor	11.00	11.00	-	0.00%
Curriculum Support Teacher	5.00	5.00	-	0.00%
Graduation Coach	-	-	-	0.00%
Instructional Coach	5.00	5.00	-	0.00%
Media Ed Tech Instructor	6.00	6.00	-	0.00%
Multi-Tiered System of Supports (MTSS)	6.00	6.00	-	0.00%
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	**36.16**	**36.16**	**-**	**0.00%**

CURRENT INSTRUCTIONAL STAFFING - GENERAL FUND

CHARTER SCHOOLS

Description	FY2026 Projected	FY2027 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	5.00	(1.00)	-16.67%
Data Clerk	6.00	6.00	-	0.00%
Media Clerk	-	-	-	0.00%
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	**70.00**	**69.00**	**(1.00)**	**-1.43%**
Total Charter Schools Full Time Equivalent Positions	**414.55**	**373.11**	**(41.44)**	**-10.00%**

ALL SCHOOLS

Description	FY 2026 Projected	FY 2027 Proposed	Increase / (Decrease)	% Change
Elementary Schools	4,137.50	4,218.85	81.35	1.97%
Middle Schools	1,963.10	1,958.85	(4.25)	-0.22%
High Schools	3,162.60	3,096.50	(66.10)	-2.09%
Charter Schools	414.55	373.11	(41.44)	-10.00%
Total Schools Full Time Equivalent Positions	**9,677.75**	**9,647.31**	**(30.44)**	**-0.31%**

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, 2025. 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, 2025.

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, 2025 are as follows:

2011 Intergovernmental Agreement, City of Union City, Ga			
	Principal	**Interest**	**P + I**
FY 2026	2,375,667	1,685,536	4,061,203
FY 2027	2,375,662	1,685,536	4,061,198
Total	**$4,751,329**	**$3,371,072**	**$8,122,401**

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, 2025:

	Outstanding 6/30/2024	Additions	Reductions	Outstanding 6/30/2025	Amounts Due in One Year
Government Activities					
2011 intergovernmental agreement	7,126,996	-	2,375,667	4,751,329	2,375,667
Workers'compensation insurance claim	13,800,000	5,519,197	5,784,197	13,535,000	4,790,000
Other claims and judgements	710,155	1,672,019	710,155	1,672,019	1,672,019
Subscriptions Payable	6,069,763	-	4,193,781	1,875,982	754,434
Net OPEB liabilities	556,182,072	81,712,668	50,919,841	586,974,899	-
Net pension liabilities	1,357,035,599	351,893,417	561,499,730	1,147,429,286	-
Compensated absences	48,666,799	63,133,206	47,821,334	63,978,671	57,580,803
Total Governmental Activities	$ 1,989,591,384	$ 503,930,507	$ 673,304,705	$ 1,820,217,186	$ 67,172,923

The 2022 and 2017 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.

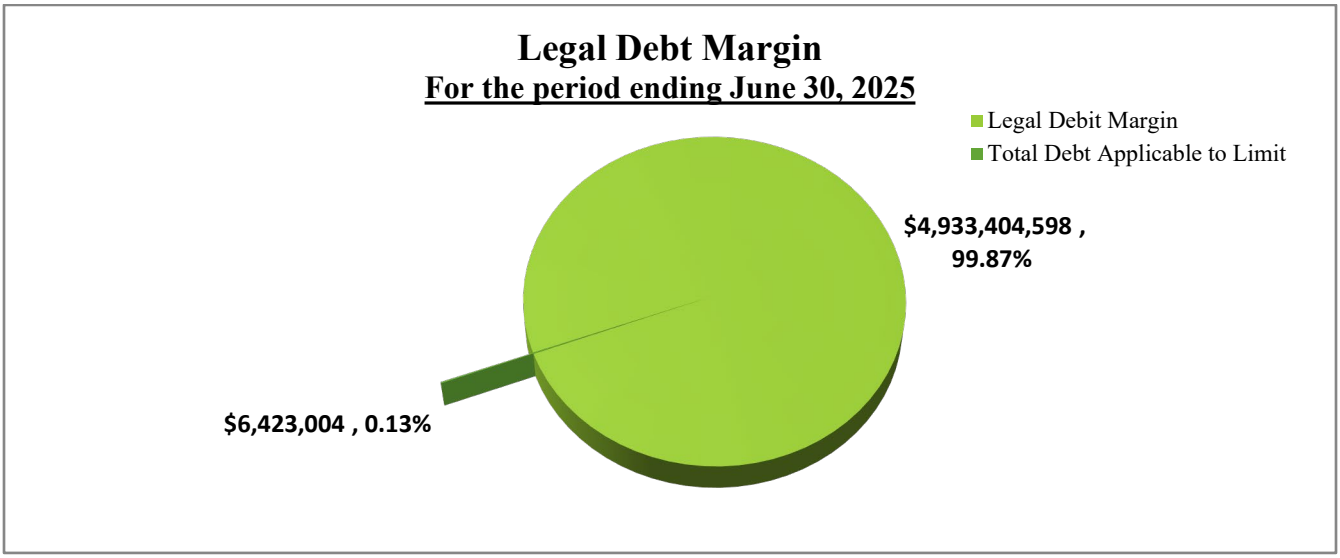
Other Post Employment Benefit

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 $193,265,374 and deductions of $143,345,018, the OPEB liability is $586,974,899.

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, 2025, as reflected on the chart below, the legal debt limit for the School System's long-term debt is $4,939,827,602 or $4.9 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 $6,423,004, which is the outstanding obligations, is well below the legal debt limit of $4,939,827,602. The legal debt margin or the net amount of external financing available for the issuance of general obligation bonds at June 30, 2025 is $4,933,404,598. The School System is, therefore, operating at only 0.13 percent of its debt capacity, meaning 99.87 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 13 percent to 30 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 2021-2025 are reflected below. As shown, the School System continues to maintain a favorable legal debt margin, affording the opportunity to acquire additional general obligation bonds. For this time period, the district has operated at 0.13 percent to 0.30 percent of its legal debt limit.

Exhibit XVII

Fulton County Board of Education, Georgia

Legal Debt Margin (Unaudited)

Last Ten Fiscal Years

	June 30,				
	2021	**2022**	**2023**	**2024**	**2025**
Assessed Value [1]	$41,525,502,246	$46,007,499,527	$48,262,574,161	$46,623,086,081	$49,398,276,018
Legal Debt Margin					
Debt Limit (10% of assessed value) [2]	$4,152,550,225	$4,600,749,953	$4,826,257,416	$4,662,308,608	$4,939,827,602
Debt Applicable to Limit [2]					
General Obligation Bonds and Contractual Obligations	14,253,997	11,878,330	9,502,663	7,126,996	6,423,004
Less: Amount Reserved for Repayment of General Obligation Debt	-	-	-	-	-
Total debt applicable to limit	14,253,997	11,878,330	9,502,663	7,126,996	6,423,004
Legal Debt Margin	$4,138,296,228	$4,588,871,623	$4,816,754,753	$4,655,181,612	$4,933,404,598
Total Net Debt Applicable to the Limit as a % of the Debt Limit	0.30%	0.26%	0.20%	0.15%	0.13%

Notes

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

Data Source

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

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

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

2025-2026 FACTS-AT-A-GLANCE

EMPLOYEES

MORE THAN
10,900 FULL-TIME PERSONNEL

6,234 CERTIFIED PERSONNEL
(those who hold teaching or administrative certifications)

NUMBER OF SCHOOLS

102 TOTAL

- **56** 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 CHARTERS
- **1** FULL-TIME VIRTUAL SCHOOL

SYSTEM-WIDE ENROLLMENT

86,031
Student Population Forecast

DIVERSE STUDENT DEMOGRAPHICS

41%	24%	16%	14%	4%	0.5%	0.3%
BLACK OR AFRICAN AMERICAN	WHITE	HISPANIC	ASIAN	MULTI-RACIAL	PACIFIC ISLANDER	AMERICAN INDIAN

STUDENT NEEDS

24%	11%	12%	56%
TALENTED AND GIFTED LEARNERS	ESOL (ENGLISH TO SPEAKERS OF OTHER LANGUAGES)	SPECIAL EDUCATION	ECONOMICALLY DISADVANTAGED

2024-25 GEORGIA MILESTONES

	Fulton
AMERICAN LITERATURE AND COMPOSITION	52%
ALGEBRA	43%
BIOLOGY	56%
UNITED STATES HISTORY	45%

% of students scoring in Proficient/Distinguished range on End of Course Assessments.

BOARD OF EDUCATION

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

BUDGET

FY26 General Fund Budget
$1,474,972,642

FY26 Cost Per Student
$17,145 (estimated)

FY26 Tax Levy

Maintenance & Operations	17.08
Debt Service	0.00
Total	17.08

2025 SAT

Fulton	1076
State	1029
National	996

2024 ACT

Fulton	21.9
State	21.2
National	19.4

2025 91.9% RECORD GRADUATION RATE

Fulton County Schools
Where Students Come First

FULTON COUNTY SCHOOLS
6201 Powers Ferry Road | Atlanta, Georgia 30339
470-254-3600 | www.fultonschools.org
Equal Opportunity Agency. Compliance Coordinator: 470-254-4585 • TTY 1-800-255-0135

FultonCoSchools
FultonCountySchools
FultonCoSchools
FultonCoSchools

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 2025 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%	58%	N/A	N/A
	State	35%	44%	N/A	N/A
Grade 5	Fulton	60%	54%	55%	N/A
	State	43%	43%	44%	N/A
Grade 8	Fulton	53%	55%	38%	49%
	State	40%	47%	29%	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 2025 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	52%	59%	57%	45%
State	40%	44%	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
2025 Results

	Exams Given	% Passed	% Change from prior Year
Fulton	22,620	75%	2%
Georgia	203,741	74%	5%
United States	5,220,303	70%	5%

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
2025 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	20.7	-0.6	21.1	-0.3	22.3	0.5	21.7	-0.1	21.6	-0.3
Georgia	20.6	0.1	20.7	0.3	22.4	0.2	21.4	0.3	21.4	0.2
National	18.4	-0.2	18.9	-0.1	20.0	-0.1	19.6	0.0	19.4	0.0

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.

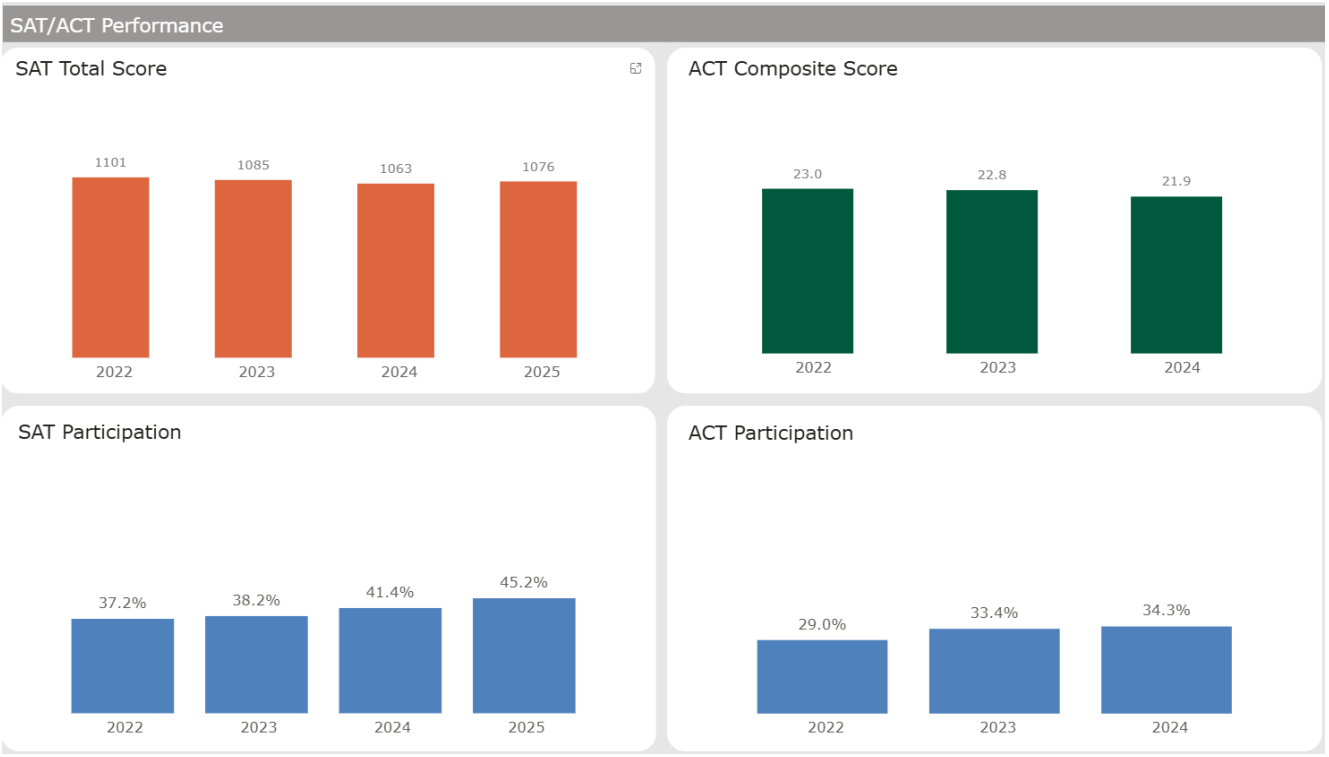
Understanding the Scores

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.

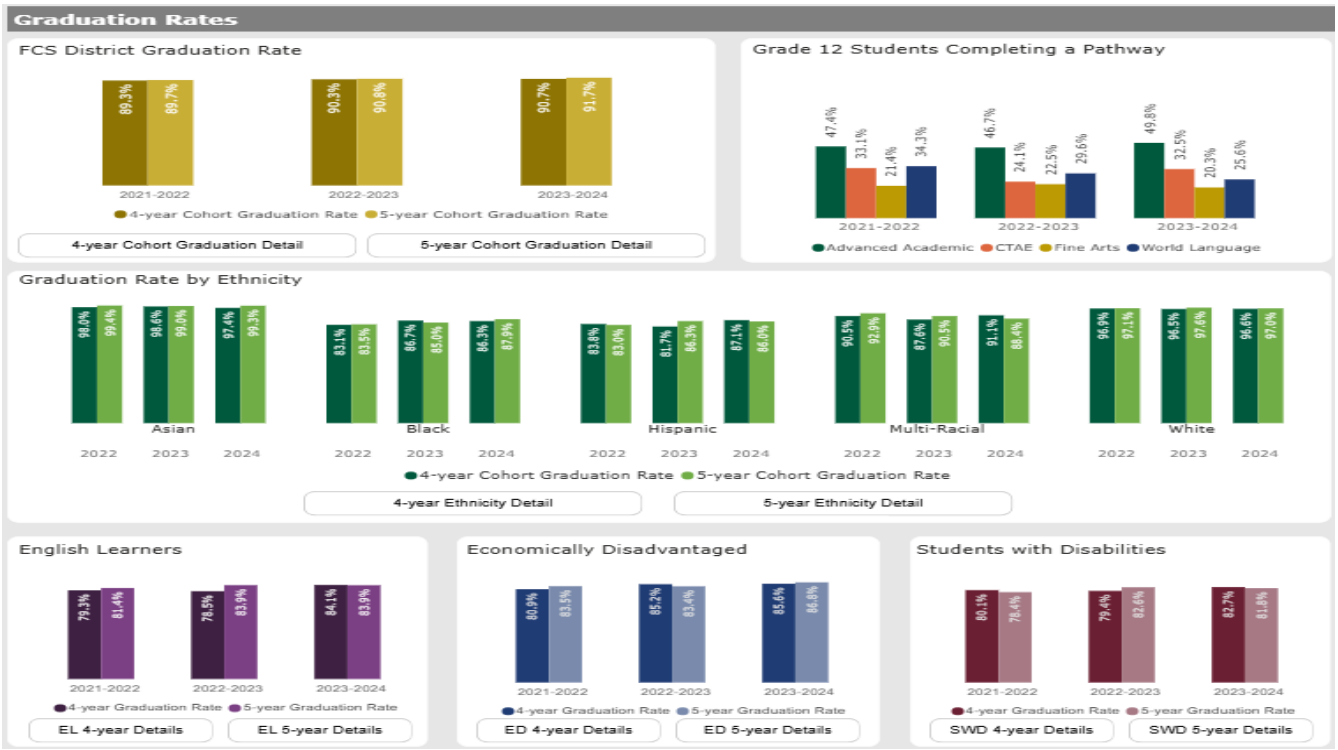
Fulton County Schools
SAT Reasoning Test
2025 Results

	Mean EBRW Score	**Mean Math Score**	**Total EBRW and Math**
Fulton	548	528	1076
Georgia	526	502	1028
National	508	488	996

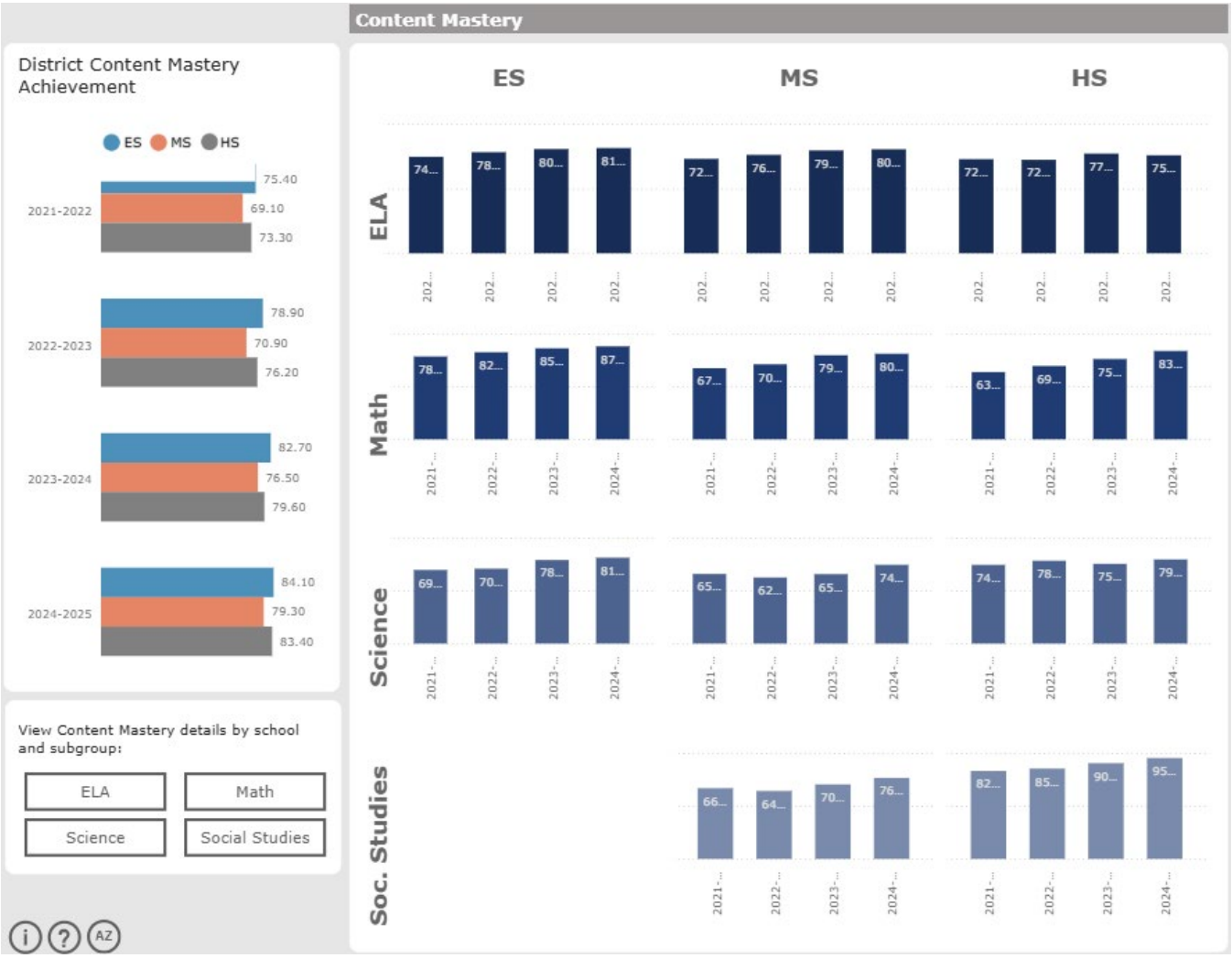
SAT/ACT PERFORMANCE



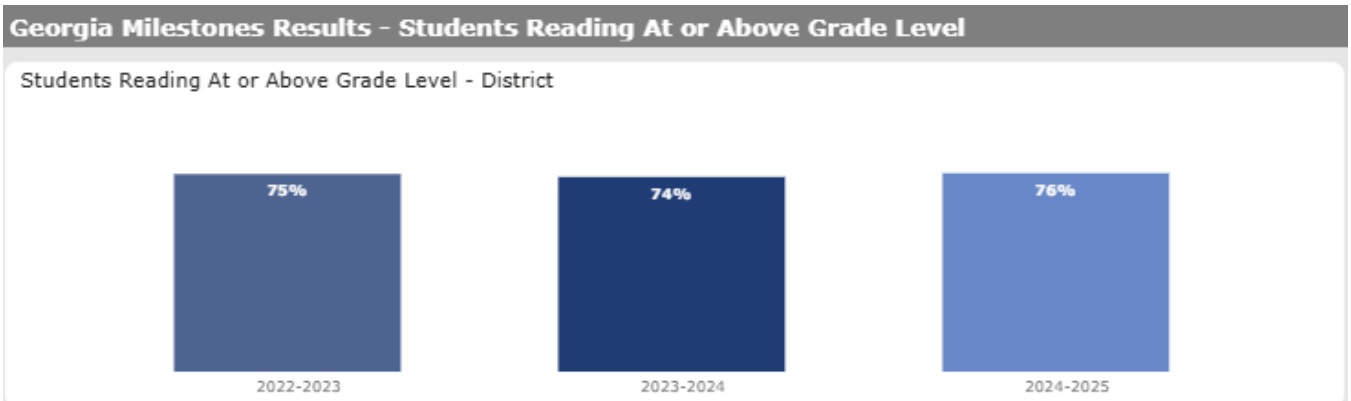
GRADUATION RATES



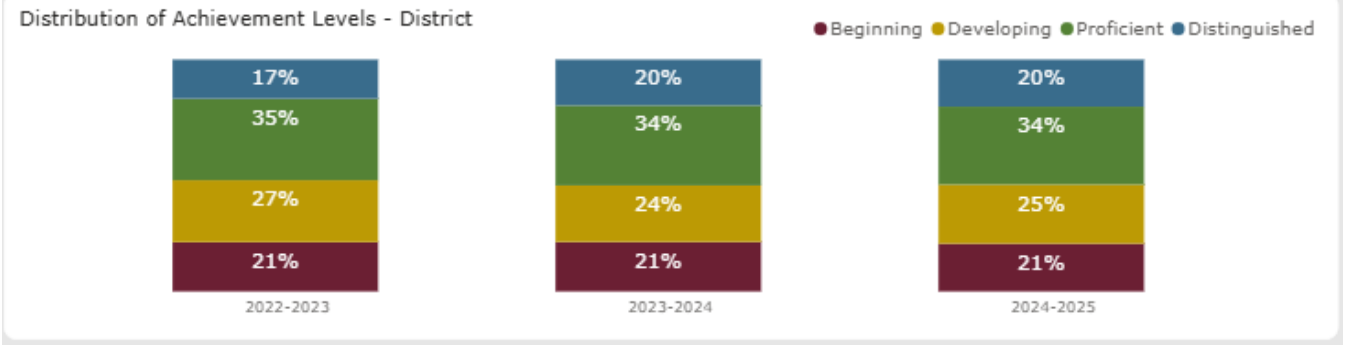
CONTENT MASTERY



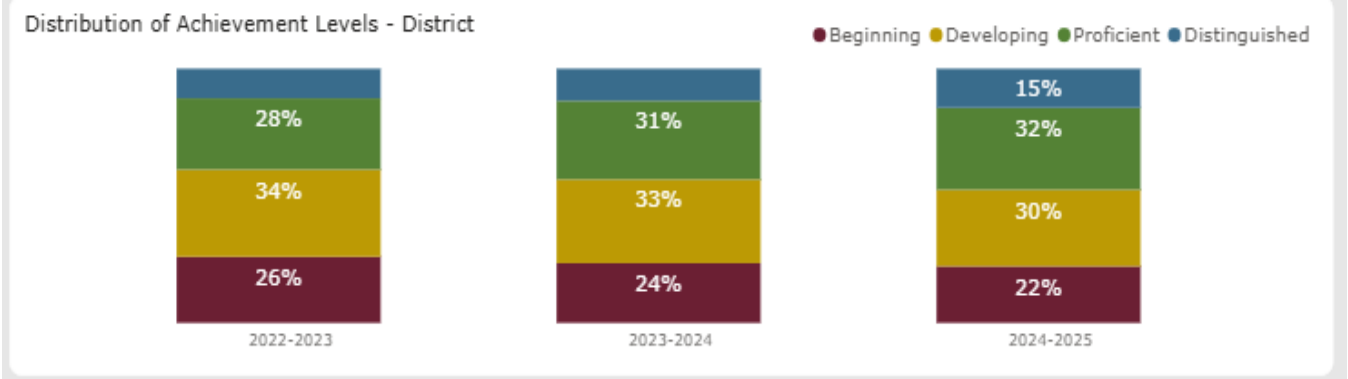
GMAS – READING, ELA, SOCIAL STUDIES, MATHEMATICS, AND SCIENCE



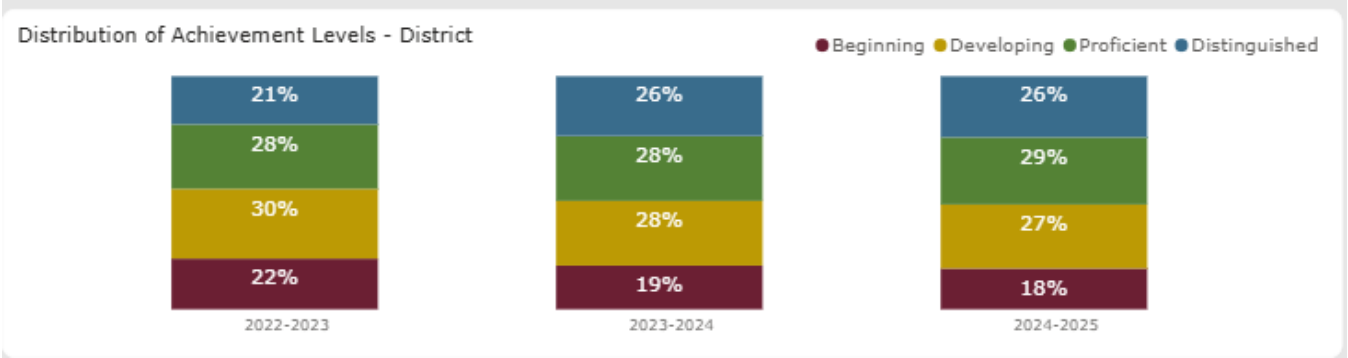
Georgia Milestones Results - English Language Arts



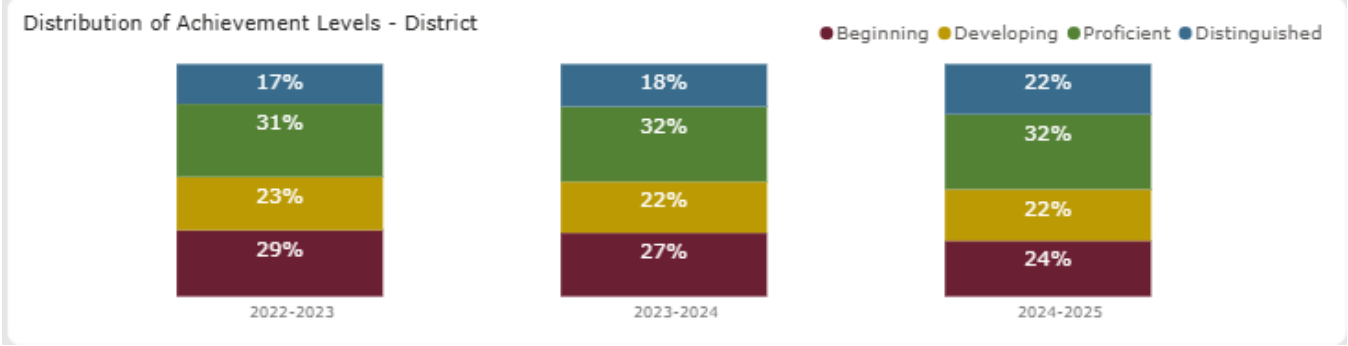
Georgia Milestones Results - Social Studies



Georgia Milestones Results - Mathematics



Georgia Milestones Results - Science



FREE AND REDUCED PRICE MEAL ELIGIBILITY

The Free and Reduced Price Meal Benefits Program is a part of the National Child Nutrition Program. This program makes Free or Reduced priced meals available to qualifying households. Qualifications are based on the gross income of all household members and the number of persons living in the house. The Fulton County Nutrition Department uses a sales system that assures every child is treated equally. Students receiving free or reduced price meals are not identified, or singled out in anyway while they are purchasing a meal. Information regarding eligibility is kept strictly confidential.

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
ELEMENTARY SCHOOLS					
Abbotts Hill Elementary	#	12.08	17.15	18.14	15.45
Alpharetta Elementary	5.71	14.17	22.15	19.12	17.09
Asa G. Hilliard	*	*	*	*	*
Barnwell Elementary	#	9.82	17.77	15.92	15.95
Bethune Elementary	*	*	*	*	*
Birmingham Falls Elementary	#	#	#	#	5.56
Brookview Elementary	*	*	*	*	*
Campbell Elementary	*	*	*	*	*
Cliftondale Elementary	37.54	62.40	73.94	*	*
Cogburn Woods Elementary	5.40	10.26	15.01	14.14	13.97
College Park Elementary	*	*	*	*	*
Conley Hills Elementary	*	*	*	*	
Crabapple Crossing Elementary	#	#	5.61	5.60	7.17
Creek View Elementary	#	5.64	6.67	5.12	#
Dolvin Elementary	#	9.38	19.13	16.43	18.13
Dunwoody Springs Charter Elementary	28.71	64.48	70.71	*	87.76
Feldwood Elementary	*	*	*	*	*
Findley Oaks Elementary	#	6.26	15.87	15.21	13.37
C. H. Gullatt Elementary	*	*	*	*	*
Hamilton E Holmes Elementary	*	*	*	*	*
Hapeville Elementary	*	*	*	*	*
Heards Ferry Elementary	#	#	9.08	9.32	10.51
Hembree Springs Elementary	16.14	54.05	56.48	53.13	55.93
Heritage Elementary	*	*	*	*	*
High Point Elementary	25.51	48.49	58.29	57.57	55.02
Hillside Elementary	14.23	33.96	40.00	40.72	40.52
Ison Springs Elementary	27.03	73.44	84.69	*	*
Esther Jackson Elementary	30.34	66.67	71.05	*	79.10
Lake Forest Elementary	*	*	*	*	*
Lake Windward Elementary	#	5.19	11.73	11.61	10.52
Seaborn Lee Elementary	*	*	*	*	*
S. L. Lewis Elementary	*	*	*		
Liberty Point Elementary	*	*	*	*	*
Manning Oaks Elementary	13.51	28.22	32.67	30.65	26.42

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 2022	FY 2023	FY 2024	FY 2025	FY 2026
Medlock Bridge Elementary	#	11.09	15.64	13.86	13.01
Mimosa Elementary	26.73	81.85	*	*	*
Mountain Park Elementary	#	5.99	11.93	9.40	8.71
New Prospect Elementary	6.38	15.08	16.13	16.90	14.19
Love T. Nolan Elementary	*	*	*	*	*
Northwood Elementary	6.19	20.56	29.31	27.74	30.73
Oakley Elementary	*	*	*	*	*
Ocee Elementary	6.81	10.13	18.45	17.59	13.85
Palmetto Elementary	*	*	*	*	*
Parklane Elementary	*	*	*	*	
Randolph Elementary	*	*	*	*	*
Renaissance Elementary	*	*	*	*	*
River Eves Elementary	13.16	27.85	35.77	29.79	27.99
Roswell North Elementary	7.86	10.21	16.21	19.13	17.39
Shakerag Elementary	#	6.67	13.99	12.83	11.27
Spalding Drive Charter Elementary	9.28	27.94	38.08	28.91	
State Bridge Crossing Elementary	#	11.23	20.26	16.86	15.20
Stonewall Tell Elementary	32.30	55.93	68.40	*	81.75
Summit Hill Elementary	#	#	8.14	7.44	6.52
Sweet Apple Elementary	#	#	9.08	7.84	8.93
Vickery Mill Elementary	31.43	74.44	80.38	*	*
Evoline C. West Elementary	*	*	*	*	*
Wilson Creek Elementary	#	9.69	17.81	14.98	14.75
Wolf Creek Elementary	30.06	54.97	71.19	*	86.18
Woodland Elementary Charter	19.15	40.22	45.35	48.06	35.93
MIDDLE SCHOOLS					
Autrey Mill Middle	#	8.65	15.19	14.89	12.92
Bear Creek Middle	*	*	*	*	*
Camp Creek Middle	*	*	*	*	*
Crabapple Middle	7.66	12.86	18.46	19.52	17.81
Elkins Pointe Middle	15.47	43.99	49.25	50.99	52.73
Haynes Bridge Middle	9.74	27.45	39.65	37.32	37.92
Holcomb Bridge Middle	21.12	58.10	64.82	62.04	59.18
Hopewell Middle	5.22	12.68	18.06	19.68	16.90

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 2022	FY 2023	FY 2024	FY 2025	FY 2026
Ronald McNair Middle	*	*	*	*	*
Northwestern Middle	#	6.65	11.00	11.05	10.25
Paul D. West Middle	*	*	*	*	*
Renaissance Middle	43.51	70.75	76.35	*	*
Ridgeview Charter Middle	22.22	45.08	53.17	51.22	50.35
River Trail Middle	#	8.82	15.08	14.48	12.91
Sandtown Middle	33.82	56.76	63.55	62.45	64.62
Sandy Springs Charter Middle	28.05	59.44	65.63	*	74.07
Taylor Rd Middle	#	9.04	18.23	15.51	14.65
Webb Bridge Middle	#	9.46	10.74	7.90	7.99
Woodland Middle	*	*	*	*	*
HIGH SCHOOLS					
Alpharetta High	#	10.63	16.46	15.12	14.58
Banneker High	*	*	*	*	*
Cambridge High	#	5.21	10.96	10.74	12.16
Centennial High	11.78	35.01	45.47	43.03	41.55
Chattahoochee High	#	7.88	18.47	16.30	16.73
Creekside High	*	*	*	*	*
Global Impact Academy	26.43	52.09	61.61	56.47	56.47
Independence Alternative School	16.34	33.33	68.89	62.02	66.67
Innovation Academy	#	5.55	11.16	10.46	10.22
Johns Creek High	#	7.62	13.13	12.13	12.90
Langston Hughes High	37.24	64.66	72.43	*	94.82
McClarin High	*				
Milton High	#	10.99	17.74	17.21	16.32
North Springs Charter High	18.32	43.06	53.60	53.72	52.59
Northview High	#	7.89	15.51	12.57	14.34
Riverwood International Charter High	13.61	30.40	41.38	40.47	37.54
Roswell High	9.04	22.94	29.37	28.89	30.02
Tri Cities High	*	*	*	*	*
Westlake High	24.59	43.36	53.39	48.78	52.76
Promise Career Institute				76.92	*
Fulton Academy of Virtual Excellence	32.80	30.78	37.50	27.99	47.54

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 2022	FY 2023	FY 2024	FY 2025	FY 2026
CHARTER SCHOOLS					
Amana Academy	38.03	30.10	48.23	47.53	48.48
Chattahoochee Hills Charter School	51.88	51.61	69.98	83.02	83.10
Fulton Academy of Science and Technology	7.90	8.14	6.36	5.43	5.94
Hapeville Charter Career Academy	76.25	76.27	76.51	*	*
Hapeville Charter Middle School	85.12				
KIPP South Fulton Academy School	38.30	60.99	58.16	*	70.47
Main Street Charter Academy	93.77	90.96	67.75	46.14	56.74
RISE Grammar	37.84	70.05			
RISE Prep	35.71	48.42			
Skyview High School	#	71.54	75.41	88.44	89.49
System Total	**34.75%**	**44.28%**	**49.62%**	**51.48%**	**50.91%**

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	$ 184,825,851	$ 227,945,210
State Revenue-Capital Outlay	38,276,127	-	-	-	18,689,247	3,671,356	11,700,536
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	135,582	510,901
Total Receipts	**$ 1,050,082,658**	**$ -**	**$ 164,558,424**	**$ 192,544,882**	**$ 203,267,770**	**$ 190,782,830**	**$ 242,003,357**
Disbursements							
Construction Disbursements*							
New Schools	$ 115,068,707	$ 364,274	$ 3,747,160	$ 21,307,268	$ 52,351,036	$ 32,982,231	$ 4,243,599
School Replacements	206,477,333	287,036	6,272,260	32,722,154	18,254,408	42,151,799	13,858,719
Local School Needs/Additions	280,200,856	44,453	4,501,752	41,681,813	34,939,179	37,306,884	44,099,031
Project Reserve	-	-	-	-	-	-	-
Non-Construction Disbursements							
Furniture, Fixtures & Equipment	23,824,195	-	2,698,779	4,481,898	3,235,294	1,388,827	1,676,005
Technology	225,196,023	-	29,015,920	22,834,956	39,326,635	48,427,807	62,592,666
Transportation	47,428,065	-	6,139,932	9,814,017	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	1,428,074
Capital Operations	20,402,746	-	2,640,516	2,891,192	3,778,142	3,233,240	5,398,158
Innovation Fund	1,082,059	-	-	-	-	640,414	-
Program Management	19,936,602	-	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	28,199,590	-	-	-	-	-	-
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	**$ 1,048,786,895**	**$ 695,764**	**$ 74,794,484**	**$ 159,804,740**	**$ 177,994,209**	**$ 192,742,291**	**$ 142,237,560**
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)	1,295,763	(695,764)	89,763,940	32,740,142	25,273,561	(1,959,462)	99,765,796

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
Cash Balance Beginning of Fiscal Year		-	-	87,772,413	120,512,555	145,786,116	143,826,654
Cash Balance End of Fiscal Year		**$ 0**	**$ 87,772,413**	**$ 120,512,555**	**$ 145,786,116**	**$ 143,826,654**	**$ 243,592,450**

Capital Program V (FY 2018 - FY 2027)

	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	Proposed Budget
Receipts							
SPLOST	$ 20,295,962	$ -	$ -	$ -	$ -	$ -	$ 964,423,129
State Revenue-Capital Outlay	3,973,324	107,404	-	144,245	-	-	38,286,110
Federal	-	-	-	-	-	-	-
Other Federal Revenue-Reimbursement	794,730	-	-	-	-	-	7,920,331
Other Local Revenue	-	-	-	-	-	-	-
Facility Fee	135,369	34,917	(32,697)	-	-	-	1,537,813
Interest Income	8,848,927	10,588,763	6,475,351	4,277,716	2,304,546	1,184,540	40,122,976
Total Receipts	**$ 34,048,312**	**$ 10,731,084**	**$ 6,442,654**	**$ 4,421,961**	**$ 2,304,546**	**$ 1,184,540**	**$ 1,052,290,359**
Disbursements							
Construction Disbursements*							
New Schools	$ 655,717	$ (582,578)	$ -	$ -	$ -	$ -	$ 115,068,707
School Replacements	6,164,131	52,928,654	20,775,360	822,219	4,723,260	-	198,960,000
Local School Needs/Additions	12,228,318	12,519,168	15,435,794	2,635,084	65,625,206	32,167,902	303,184,584
Project Reserve	-	-	-	-	-	-	-
Non-Construction Disbursements	-	-	-	-	-	-	-
Furniture, Fixtures & Equipment	4,546,308	5,365,493	283,672	147,919	-	-	23,824,195
Technology	21,466,001	1,532,053	(15)	-	-	-	225,196,023
Transportation	4,299,211	6,882,731	714,200	7,070,738	388,668	-	47,428,065
Security	3,305,926	41,366	-	-	460,581	-	17,907,312
Capital Operations	1,859,374	590,560	(13,547)	4,422	20,689	-	20,402,745
Innovation Fund	441,645	-	-	-	-	-	1,082,059
Program Management	1,434,333	-	-	-	-	-	19,936,602
Transfer out Debt Service	1,320	-	-	-	-	-	42,757,391
Program Reserve	-	-	-	-	-	14,940,896	14,940,896
Debt Service-QSCB Principal Payment	-	-	-	-	-	-	11,878,335
Debt Service-QSCB Interest Expense	842,769	-	-	-	-	-	8,427,678
Total Disbursements	**$ 57,245,053**	**$ 79,277,447**	**$ 37,195,464**	**$ 10,680,382**	**$ 71,218,404**	**$ 47,108,798**	**$ 1,050,994,591**
Other Financing Sources							
Short Term Note Proceeds	-	-	-				-
Transfer in Borrow from General 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	(23,196,741)	(68,546,363)	(30,752,810)	(6,258,421)	(68,913,858)	(45,924,258)	1,295,768
Cash Balance Beginning of Fiscal Year	243,592,450	220,395,709	151,849,346	121,096,537	114,838,116	45,924,258	
Cash Balance End of Fiscal Year	**$ 220,395,709**	**$ 151,849,346**	**$ 121,096,537**	**$ 114,838,116**	**$ 45,924,258**	**$ -**	

Capital Program VI (FY 2023 - FY 2028)

	Current Budget	FY2023 Actual	FY2024 Actuals	FY2025 Actuals
Receipts				
SPLOST	$ 1,213,397,340	217,855,188	242,408,319	249,307,693
Federal				
Other Federal Revenue Reimbursement	7,249,996	794,730	2,281,637	1,604,440
Other Local Revenue				
Interest Income	54,535,643	3,806,299	14,656,400	18,233,335
Total Receipts	**$ 1,275,182,979**	**$ 222,456,217**	**$ 259,346,356**	**$ 269,145,468**
Disbursements				
Construction Disbursements				
New Schools	-	-	-	-
School Replacements	208,729,397	30,382	2,331,934	31,622,498
Local School Needs	384,486,994	3,910,760	50,527,095	79,924,372
Project Reserve	119,038,169	-	-	-
Non-Construction Disbursements				
Furniture, Fixtures & Equip.	17,703,444	8,459	2,258,283	4,434,989
Technology	276,064,376	19,831,832	49,569,855	53,411,400
Transportation	27,768,000	394	844,402	9,560,752
Security	4,900,000	615,231	166,852	96,014
Capital Operations	23,470,023	1,912,867	3,879,927	4,468,918
Program Management	21,500,000	2,968,934	4,987,842	4,494,443
Program Reserve	172,056,692	-	-	
Debt Service-QSCB Principal Payment	11,880,974	2,375,667	2,376,987	2,375,667
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**	**$ 118,628,711**	**$ 192,074,586**
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 Over (Under) Disbursements	-	189,958,922	140,717,644	77,070,880
	-	-	-	-
Fund Balance - July 1, 20XX		**-**	**189,958,922**	**330,676,566**
Fund Balance - June 30, 20XX		**$ 189,958,922**	**330,676,566**	**$ 407,747,447**

Capital Program VI (FY 2023 - FY 2028)

	FY2026 Projected	FY2027 Proposed	FY2028 Forecast	Proposed Total
Receipts				
SPLOST	249,041,777	238,152,512	19,770,466	$ 1,216,535,955
Federal				
Other Federal Revenue Reimbursement	802,233	1,685,536	-	7,168,576
Other Local Revenue				
Interest Income	16,511,604	12,012,110	5,492,091	70,711,839
Total Receipts	**$ 266,355,614**	**$ 251,850,159**	**$ 25,262,557**	**$ 1,294,416,370**
Disbursements				
Construction Disbursements				
New Schools	-	-	-	-
School Replacements	43,024,367	70,829,460	76,048,452	223,887,092
Local School Needs	32,616,777	145,743,786	61,310,614	374,033,403
Project Reserve	4,010,615	61,878,077	48,700,339	114,589,032
Non-Construction Disbursements				-
Furniture, Fixtures & Equip.	3,814,296	4,025,274	3,162,142	17,703,443
Technology	69,783,761	113,467,528	-	306,064,376
Transportation	3,674,925	7,751,984	5,935,543	27,768,000
Security	652,387	1,685,023	1,684,493	4,900,000
Capital Operations	5,100,455	5,789,098	2,318,757	23,470,022
Program Management	4,264,359	4,784,422	-	21,500,000
Program Reserve		70,000,000	91,035,114	161,035,114
Debt Service-QSCB Principal Payment	2,375,667	2,376,988	-	11,880,976
Debt Service-QSCB Interest Expense	1,685,536	1,685,536	-	7,584,910
Total Disbursements	**$ 171,003,146**	**$ 490,017,176**	**$ 290,195,454**	**$ 1,294,416,368**
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	95,352,467	-	-	
Over (Under) Disbursements		(238,167,018)	(264,932,897)	
	95,352,467	(238,167,018)	(264,932,897)	-
Fund Balance - July 1, 20XX	**407,747,447**	**503,099,914**	**264,932,897**	-
Fund Balance - June 30, 20XX	**$ 503,099,914**	**$ 264,932,897**	**$ -**	**$ -**

FY2027
School Allotment Guidelines



(Component of the Funding Model)

Provided by: Financial Services Division
Board Approved December 2025

Title I Comparability:

Comparability ensures that school districts use Title I funds to supplement, not supplant, other funding sources for student education. To meet comparability requirements, a district must provide services in its Title I schools that are at least equivalent to those in its non-Title I schools.

Fulton County Schools follows a transparent and inclusive budget development process to ensure consistency across all schools. All allotment formulas are applied uniformly to traditional schools, regardless of their Title I status.

Consolidation of Funds:

Consolidating funds enables schoolwide program schools to design and implement comprehensive plans that enhance educational outcomes, based on identified needs from data and assessments. In Fulton, Title I, Part A funds are consolidated with state and local school allotments to support these efforts.

K-5 LEAP (Learning, Engagement, and Assistant Program):

To provide intense behavioral intervention and instruction to elementary-level students in a small and highly structured school program environment. The elementary schools that house the program will be funded to support K-5 LEAP staff and program (please refer to page 31 for allocations).

TEACHER ALLOCATIONS

Grades / Subjects	Class Size Funding
Regular Kindergarten w/Paraprofessional	22
Regular Grades 1-3	23
Grades 4-5	30
Grades 6-8	30
Grades 9-12	32

ELEMENTARY SCHOOLS

Pupil/General Ed Classroom Teacher Ratios:

Kindergarten: 22 to 1

Total general education enrollment ÷ 22 = # Teachers (rounded up to the nearest whole)

Grades 1-3: 23 to 1

Total general education enrollment ÷ 23 = # Teachers (each grade level is calculated separately, rounded up to the nearest whole)

Grades 4-5: 30 to 1

Total general education enrollment ÷ 30 = # Teachers (each grade level is calculated separately, rounded up to the nearest whole)

Instructional Paraprofessionals (Teacher Assistants):

School assistants are allocated to kindergarten classes at 1:1

MIDDLE SCHOOLS

Pupil/General Ed. Classroom Teacher Ratios:

Grades 6-8 General Education Teachers 30 to 1

Total general education enrollment ÷ 30 = # Teachers (rounded to the nearest .50)

Connections Unit Allocations:

Connections teacher allocation needs to include 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.

Highest enrollment + 1/3 SC ÷ 30 = Connection Allocation (rounded up to nearest whole)

HIGH SCHOOLS

Pupil/General Ed. Classroom Teacher Ratios:

Grades 9-12: 32 to 1

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

For every TAG teacher FTE beyond 3.00, General Education FTE will be reduced by .40.

Example: School earns 7.40 TAG teachers, minus 3.00 TAG teachers = 4.40
4.40 x .40 = 1.76 (rounded to nearest .20) = 1.80 reduction
55.50 general education teachers (before adjustment) – 1.80 reduction = 53.70
53.70 general education teachers (after TAG adjustment)

High School general education total teacher allocation will be decreased by one teacher to add an Athletic Director (AD) position. (Only high schools that offer a Georgia High School Association (GHSA) program). Schools without attendance zones will not receive this adjustment.

Zone Superintendents and Principals should closely monitor the enrollment changes and the master schedule for each high school to adjust the high school allocations based on factors such as smaller AP classes, maximum class size, etc.

Position	Elementary	Middle	High
Principal	1 per school	1 per school	1 per school
Asst. Principal	1 – 350 = 0.00 351 – 800 = 1.00 800+ = 2.00	1 – 350 = 1.00 351 – 800 = 2.00 801+ = 3.00	1 – 800 = 2.00 800 – 1499 = 3.00 1500+ = 4.00
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. *Minimum 1 per school*	Based upon disciplinary incidents, criminal incidents in the school, and criminal incidents in the community. *Minimum 1 per school*
Clinic Aide	1 per school	1 per school	1 per school
CST	1 per school		
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 *1 stadium Custodian* (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
PA III	1 per school	1 per school	1 per school (flexible)
Registrar			1 per school
School Nurse			1 per school
School Police Officer		1 per school	2 per school

Position	Elementary	Middle	High
Counselor	1 - 999 = 1.00 1000+ = 2.00	1 – 450 = 1.00 451 – 900 = 2.00 901 – 1350 = 3.00 1351 – 1800 = 4.00 1801+ = 5.00	1 – 325 = 1.00 326 – 649 = 2.00 650 – 974 = 3.00 975 – 1299 = 4.00 1300 – 1624 = 5.00 1625 – 1949 = 6.00 1950 – 2274 = 7.00 2275 – 2599 = 8.00 2600 – 2924 = 9.00 2925+ = 10.00
Counselor Clerk		1 per school	
ISS		1 non-certified	1 non-certified
PAII/ 190 day	1 – 799 = 1.00 800 – 1199 = 2.00 1200 – 1599 = 3.00 1600 - 1999 = 4.00	1 – 999 = 1.00 1000 – 1199 = 2.00 1200 – 1699 = 3.00 1700 - 2199 = 4.00	1 – 999 = 2.00 1000 – 1649 = 3.00 1650 – 2299 = 4.00 2300 – 2949 = 5.00 2950 – 3599 = 6.00 3600 - 4299 = 7.00
Virtual Lab Para			1 per school

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). *Add five .20 allocations for support teachers (FAST)*		
AVID Teachers (MS/HS)	Less than 100 students	.50 AVID Teacher	
	100+ students	1.00 AVID Teacher	
Career, Technical & Agricultural Education Teachers (ES)	1 per zone		
Career, Technical & Agricultural Education Teachers (HS)	[(October CTAE FTE ÷ 33) rounded to .20] + 1.00, if Work Based Learning (WBL) enrollment ⩾ 75 District: up to 5.00 held allocations		
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

<table>
<tr><th>Program</th><th colspan="2">Allotment Formula</th></tr>
<tr><td rowspan="8">EIP Teachers (ES)</td><th># of Segments Earned</th><th># of Teachers</th></tr>
<tr><td>0 – 42</td><td>.50 Teacher</td></tr>
<tr><td>43 -84</td><td>1.00 Teacher</td></tr>
<tr><td>85 -126</td><td>1.50 Teachers</td></tr>
<tr><td>127 – 168</td><td>2.00 Teachers</td></tr>
<tr><td>169 – 210</td><td>2.50 Teachers</td></tr>
<tr><td>211 – 252</td><td>3.00 Teachers</td></tr>
<tr><td colspan="2">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.</td></tr>
<tr><td>ESOL Teachers and Assistants (All)</td><td colspan="2">Allocations based on the sum of LEP Y + LEP M count, % of System ELs, and impacts of:
• EL Waived
• Pending
• Scheduled Segments
• Center School Status</td></tr>
<tr><td rowspan="11">General Music /Chorus Teachers (ES)</td><th># of Classes</th><th># of Teachers</th></tr>
<tr><td>4 – 11 classes:</td><td>.40 Teacher</td></tr>
<tr><td>12 – 17 classes:</td><td>.60 Teacher</td></tr>
<tr><td>18 – 23 classes:</td><td>.80 Teacher</td></tr>
<tr><td>24 – 29 classes:</td><td>1.00 Teacher</td></tr>
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<tr><td>54 – 59 classes:</td><td>2.00 Teachers</td></tr>
<tr><td colspan="2">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).
Add five .20 allocations for support teachers (FAST)</td></tr>
<tr><td>Instructional Support Teachers (All)</td><td colspan="2">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.</td></tr>
</table>

Program	Allotment Formula		
JROTC Instructors (HS)	Less than 150 Students	1.00 Officer and 1.00 NCO	
	150 - 250 Students	1.00 Officer and 2.00 NCOs	
	251 - 350 Students	1.00 Officer and 3.00 NCOs	
	351 – 450 Students	1.00 Officer and 4.00 NCOs	
	The Block schedule will use actual enrollment for 1st semester with projected enrollment for 2nd semester and divide by two to determine staffing.		
Music Therapy (All)	1 SC	.05 Teacher	
	2 SC	.10 Teacher	
	3 or 4 SC	.15 Teacher	
	5 or more SC	.20 Teachers per day (teacher is at the school)	
	Based on the number of self-contained special education classes in a school		
Parent/Bi-Lingual Liaisons (All)	150 - 250 students	0.50 Parent/Community Liaison	
	251+ students	1.00 Parent/Community Liaison	
	Allocations are based on the number of students identified as having a primary language other than English. 0.50 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 *Physical Education add five .20 allocation for support teachers (PEST)*		

Program	Allotment Formula	
Reading and Advanced Reading/World Language (MS)	(Percentage of students who met the GMAS Reading Indicator x Total Enrollment divided by 150), rounded up to the nearest .20 **Plus** (Percentage of students who did not meet the GMAS Reading Indicator X Total Enrollment divided by 115), rounded up to the nearest .20 **Minus** (Number of English Learners who receive ESOL services (EL-Y) ÷ by 115), rounded down to the nearest .20	
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	
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
	6-8	Minimum of 1.00 TAG teachers per school ((Spring FTE + (2 x Fall FTE))/3)/23 Round to the nearest .20
	9-12	Minimum of 1.00 TAG teacher per school Step 1: ((Spring FTE + (2 x Fall FTE))/3)/23 Round to the nearest .20
	TAG Career Interns	3.00
World Languages (HS)	High schools are awarded a .50 allotment annually for meeting each of the following four criteria: 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. The maximum that a school can earn is 2.00 if all four criteria are met.	

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
	♦ 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

Program	Allotment Formula		
Career, Technical & Agricultural Education Programs Funds (HS)	HS Program	*Medium Enrollment	Large Enrollment (150+)
	♦ Agriculture Science	$ 6,000	$ 7,000
	♦ Audio, Video, Technology and Film	$ 3,600	$ 6,000
	♦ Automotive	$ 3,500	$ 5,000
	♦ Construction & Welding	$ 8,000	$ 10,000
	♦ Cosmetology	$ 4,150	$ 6,000
	♦ Culinary Arts	$ 9,500	$ 12,000
	♦ Engineering	$ 5,800	$ 7,000
	♦ Family and Consumer Science	$ 4,500	$ 6,000
	♦ Graphic Design	$ 4,000	$ 5,000
	♦ Healthcare Science	$ 4,000	$ 6,000
	♦ Law and Justice	$ 3,500	$ 5,000
	♦ Manufacturing & Logistics	$ 3,600	$ 6,000
	♦ Young Farmer	$ 4,000	$ 4,000
	♦ Accelerated Career Diploma Program (TCC Partner)	$ 7,000	
ESOL Funds (ES)	**Elementary schools earn ESOL funds based on two data collection categories**:		
	1. EL-Y + EL ½ ÷ enrollment = $30,000 if total is 20%		
	2. The LEP-Y/School Population = ESOL % of families that speak a language other than English.		
	30 – 39%	=	$ 30,000
	40 – 59%	=	$ 50,000
	60%+	=	$ 100,000
	EL = English Learner; LEP Y = Limited English Proficiency Yes		
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.		

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	Average Teacher Salary
	HS	.50 Average Graduation Coach 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)	$120 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	♦ Base Allocation: (30.00 Teachers equivalent) • Each HS earns 200 enrollments per semester. • FV earns dollars/allocation to convert to FV teachers or pay GAVS tuition depending on enrollments.

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

Enrollment beyond 201

❖ Charge = [1/320(avg. teacher salary – average paraprofessional)] *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
Career and Technical Intervention (Instructor)	1.00
Career and Technical Education (Teachers)	6.00
School Counselor	1.00
Clinic Assistant	1.00

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 and ELA)	2.00
Non-Personnel	**Allocation**
ISA Funds	$15,000

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.

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		

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

*High schools offering a secondary 3DE magnet program will be allocated 2.00 additional teacher FTEs to support the second magnet. Non-personnel funding for these schools will follow the chart above. Funding for 3DE magnets is reimbursed through a grant.

All other secondary magnet programs will receive 1.00 additional teacher FTE and $30,000 in non-personnel funding.

Magnet Sunsetting Rule:

As programs are sunset, either by choice or for failure to meet the performance and/or certification requirements, funding will be reduced each year by $15,000 and by 1.00 FTE allotment. The Magnet Coordinator position will remain in place until the last year. The sunsetting process lasts three years or until no students remain enrolled in the program, whichever comes first.

Middle College Program:

Personnel	Allocation	
Assistant Principal	1.00	
Teacher	Less than 100 students	.50 Teacher
	100+ students	1.00 Teacher
Per Pupil (students in the program only)	$75.00	

K-5 LEAP (Learning, Engagement and Assistant Program):

Personnel	Allocation	Supplement per FTE
Coordinator	1.00	$ 8,500
Behavior Program Interventionist	1.00	$ 7,000
SEC Teacher	.50	$ 7,000
*Teacher	3.50	$ 7,000
Health and PE Teacher	.50	$ 5,000
*Para - Registered Behavior Tech	5.00	$ 3,500
Non-Personnel	$15,000	

**FTE allocation based on enrollment*

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 * w/o para	** w/ para	Exception to Maximum 2 Segments Per Day Per Teacher with Paraprofessional
1. Group I				
(i) S/L-SC	8	11	15	+1
(ii) LD-SC	8	12	16	+1
2. Group II				
(i) MID-SC	6.5	10	13	+1
(ii) MID-R	6.5	10	13	+1
3. Group III				
(i) SID-SC	5	NA	7	+1
(ii) D/HH-SC	5	6	8	+1
(iii) S/L-R	5	7	NA	NA
(iv) BD-R	5	7	10	+1
(v) LD-R	5	8	10	+1
(vi) BD-SC	5	8	11	+1
(vii) MOID-SC	5	NA	11	+1
(viii) OI-SC	5	NA	11	0
4. Group IV				
(i) D/HH-R	3	3	4	+1
(ii) VI-R	3	3	4	+1
(iii) OI-R	3	4	5	+1
(iv) VI(DB)-SC	3	NA	6	+1
(v) PID-SC	3	NA	6	0

Autism (AU), Other Health Impaired (OHI), Significantly Developmentally Delayed (SDD), and Traumatic Brian

ADDITIONAL PROGRAMS

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.

ADDITIONAL PROGRAM

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 5 = 201-250	4 = 24-29 5 = 30-34	4 = 30-39 5 = 40-49		18-20 = 1.50
6 = > 250	6 = >35	6 = >50	6 = IRR and 6+ self-contained classes*	21+ = 2.00

*Includes PSE and GNETS classes



VIRTUAL SCHOOL

The virtual school allocation model is as follows:

Grades	Class Size Funding
9-12 Grades	32

Personnel	Allocation
Principal	1.00
Assistant Principal	1.00
Counselor	1.00
Instructional Coach (ELA)	1.00
Teachers	Based on enrollment
Professional Assistant III	1.00
School Data Clerk	1.00
Special Programs	Based on Special Program Allotment
Per Pupil Allocation	$120
Base Allocation	Copier Lease, Clerical Overtime and Cell Phones

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
Per pupil allocation	$75.00

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
Per pupil allocation	$130.00

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

VIRTUAL SCHOOL

The virtual school allocation model is as follows:

Grades	Class Size Funding
9-12 Grades	32

Personnel	Allocation
Principal	1.00
Assistant Principal	1.00
Counselor	1.00
Instructional Coach (ELA)	1.00
Teachers	Based on enrollment
Professional Assistant III	1.00
School Data Clerk	1.00
Special Programs	Based on Special Program Allotment
Per Pupil Allocation	$120
Base Allocation	Copier Lease, Clerical Overtime and Cell Phones

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
Per pupil allocation	$75.00

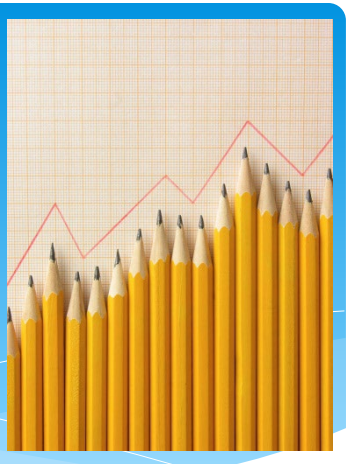
MIDDLE COLLEGE CAMPUSES

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

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

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

FY2027
The Pencil Perspective



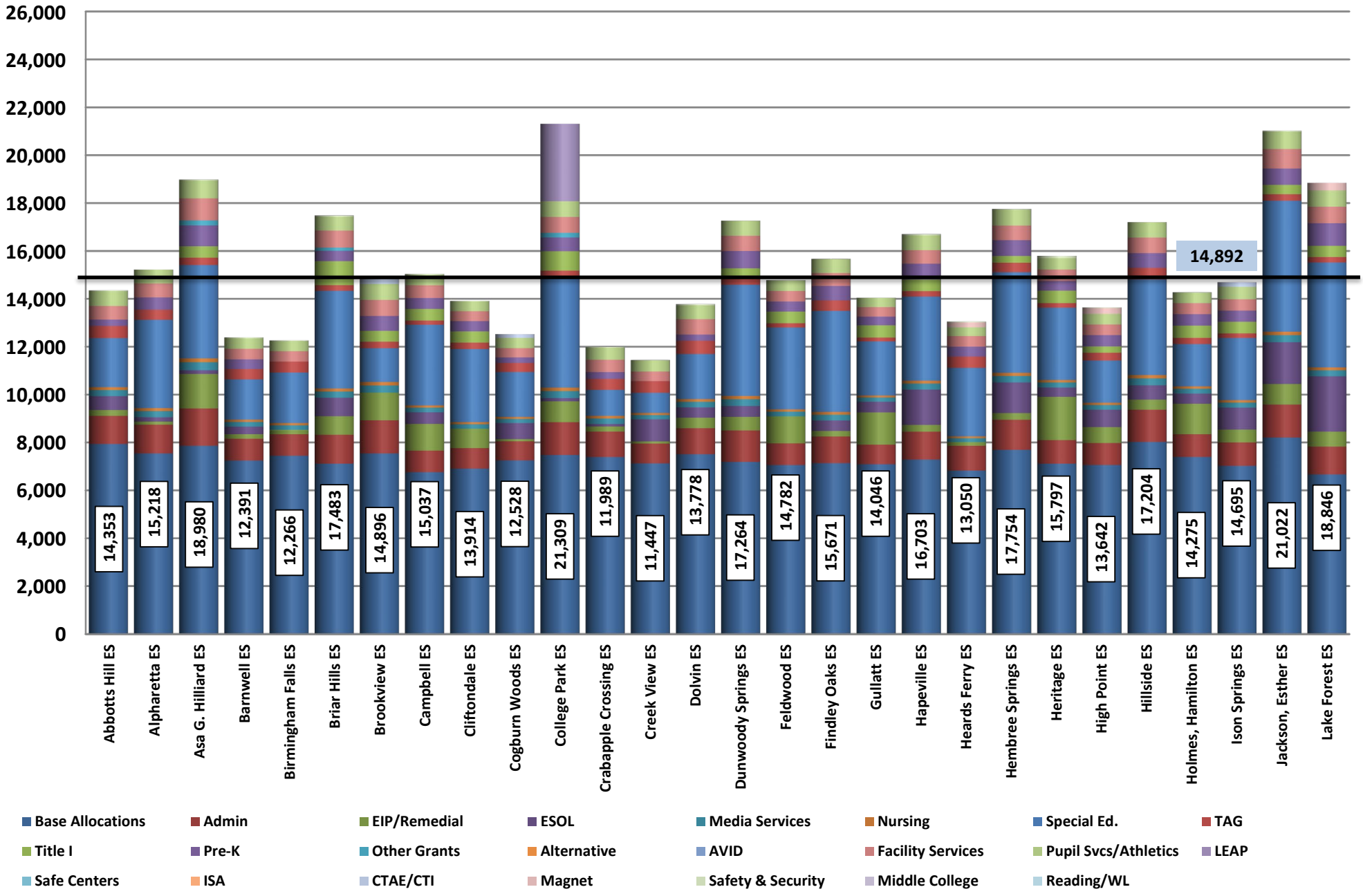
The Fulton County School System funding strategy for our schools is based on two distinct elements, also known as funding layers. These layers are based on "Equality" and "Equity." The "Pencil" Charts are used to represent these funding layers.

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 $120 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.

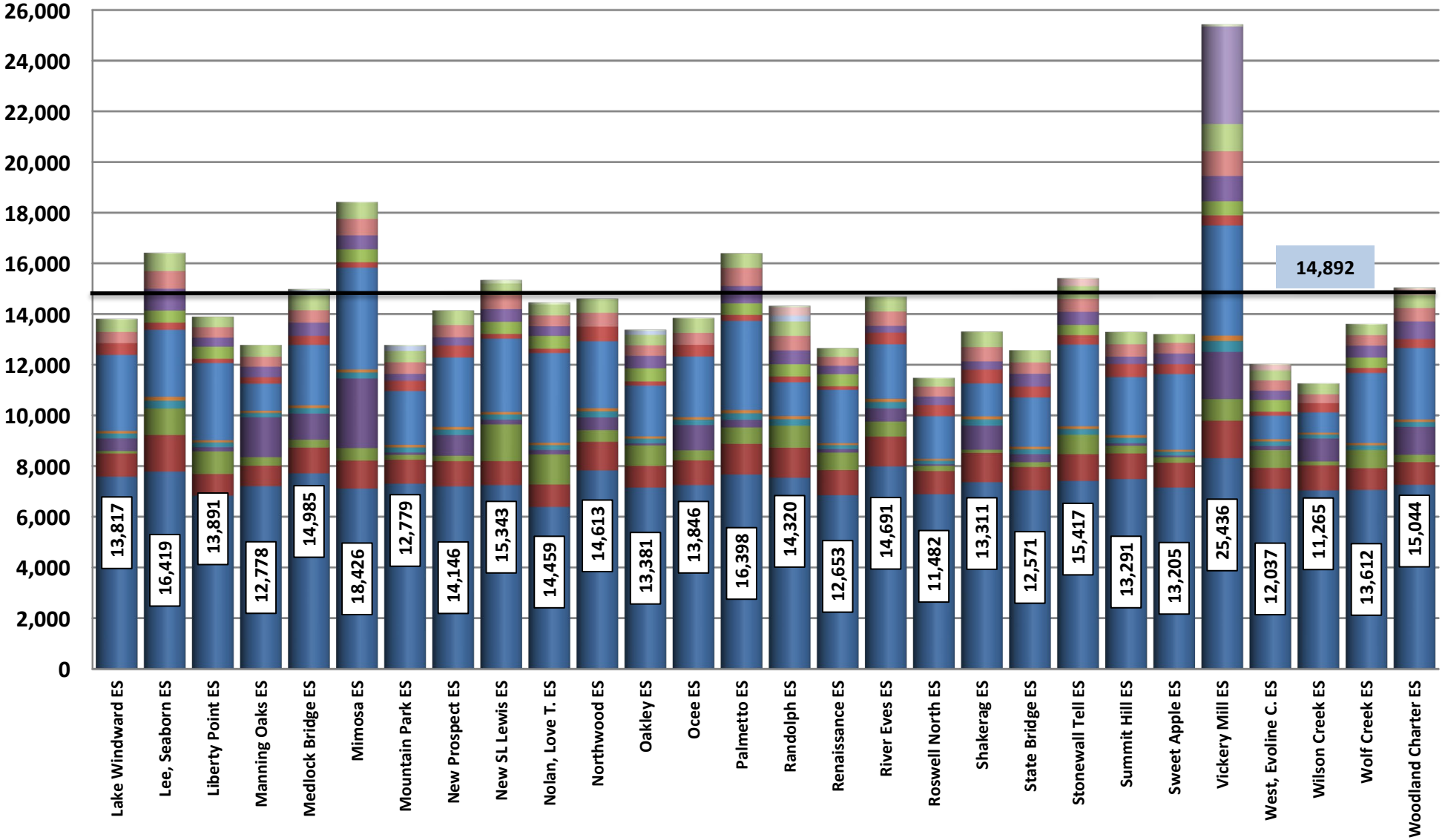
Equity- additional funding provided based on the individual school's unique student needs. For example, schools receive additional dollars based on student mobility rate, number of students living in poverty, and other qualitative and need-based factors. One school may receive more money because it has 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 940 students vs. Vickery Mill ES with 307), 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; our start-up charters are not included. While not all grant information is currently available, estimates for some of our larger grants such at Title I and Title VI-B are included.

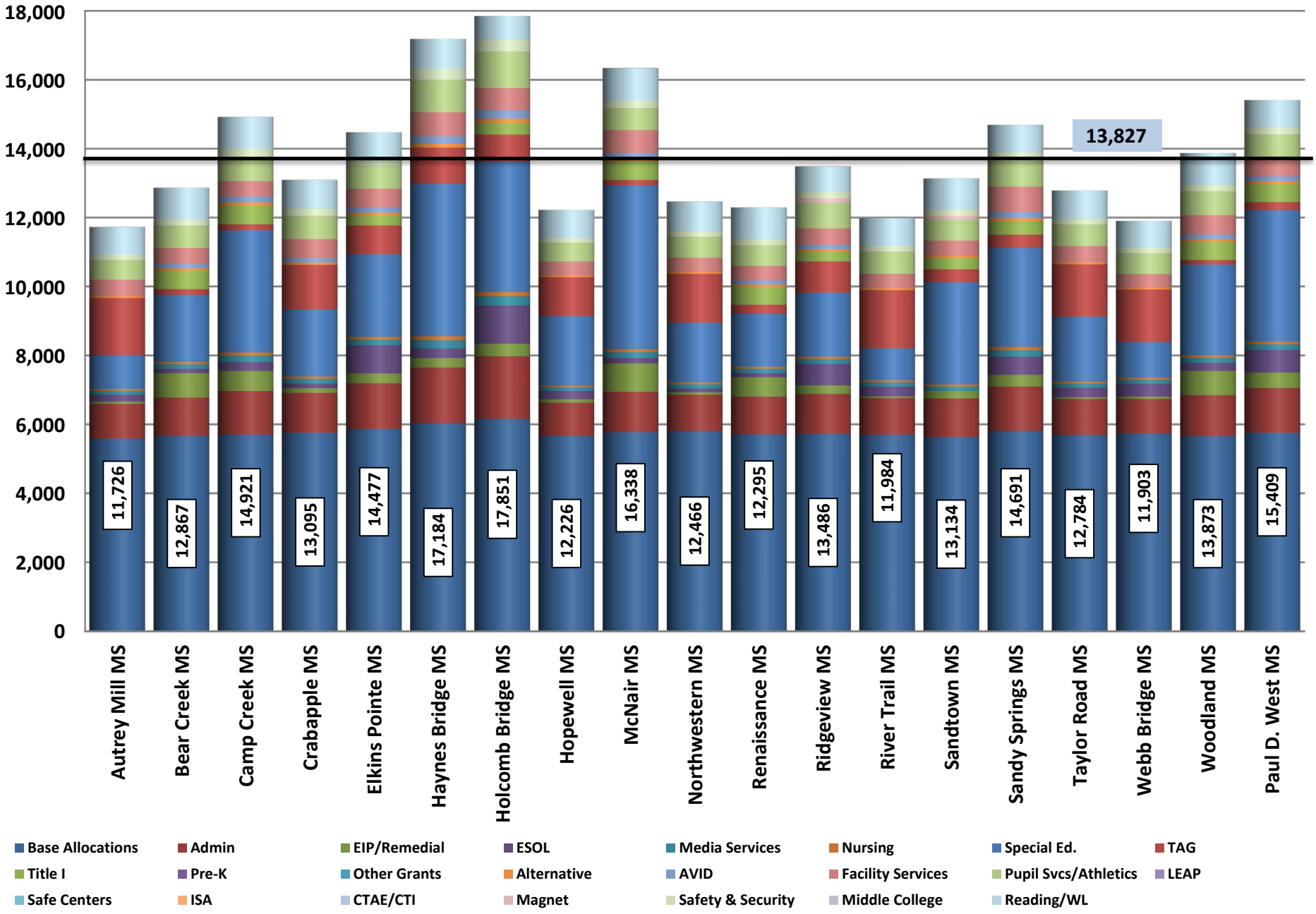
Average Per Pupil Allocations Elementary Schools



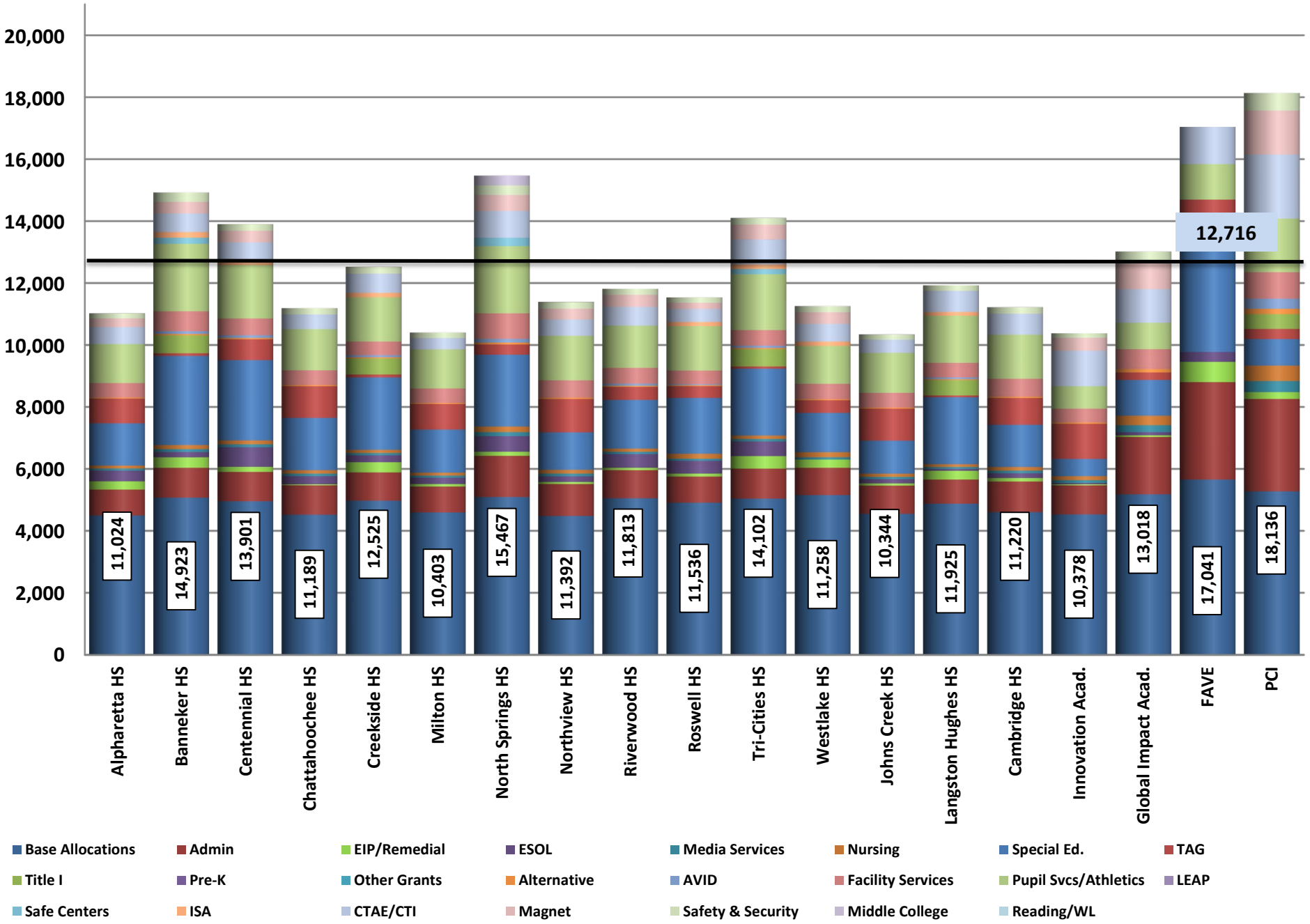
Average Per Pupil Allocations Elementary Schools



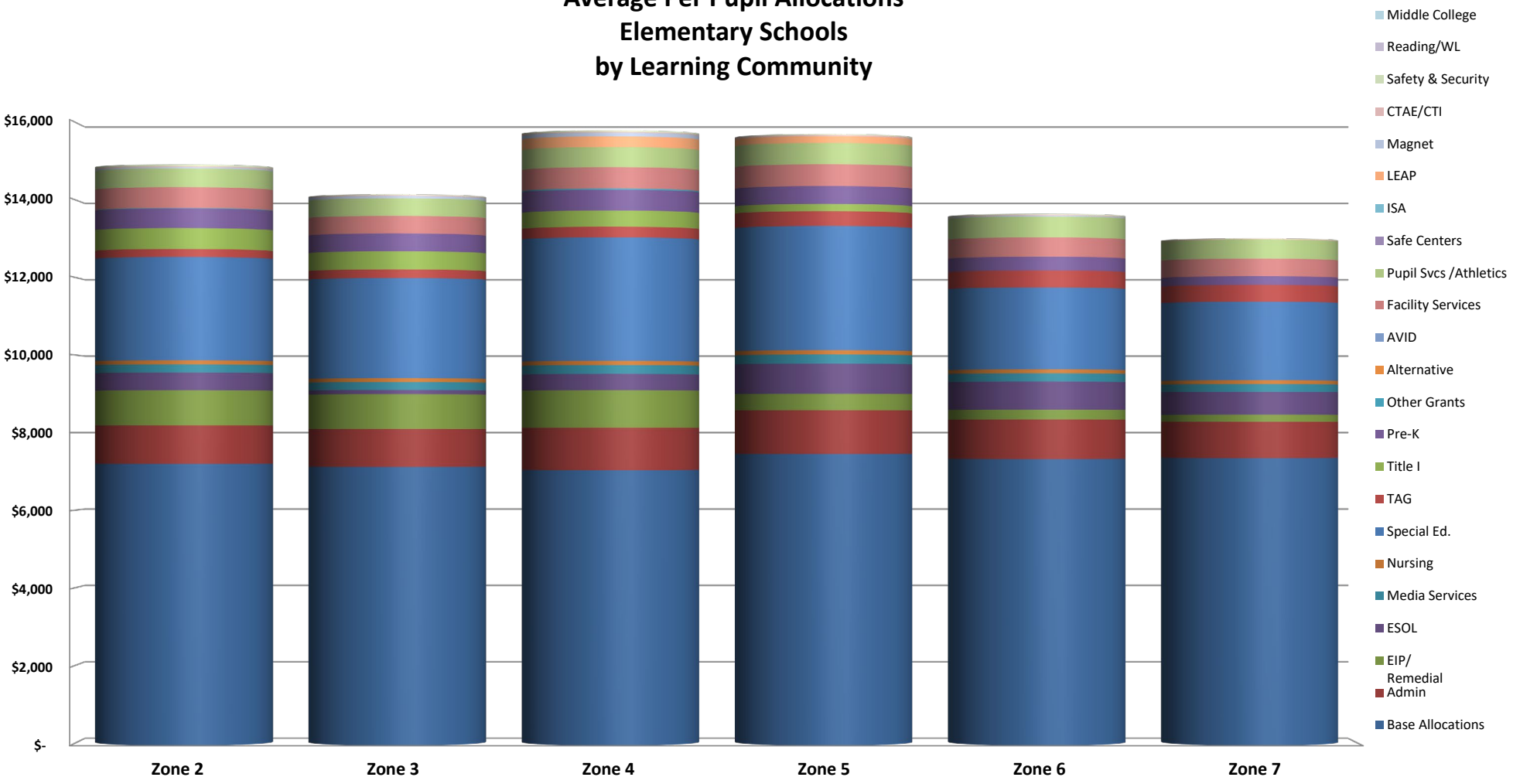
Average Per Pupil Allocations Middle Schools



Average Per Pupil Allocations High Schools

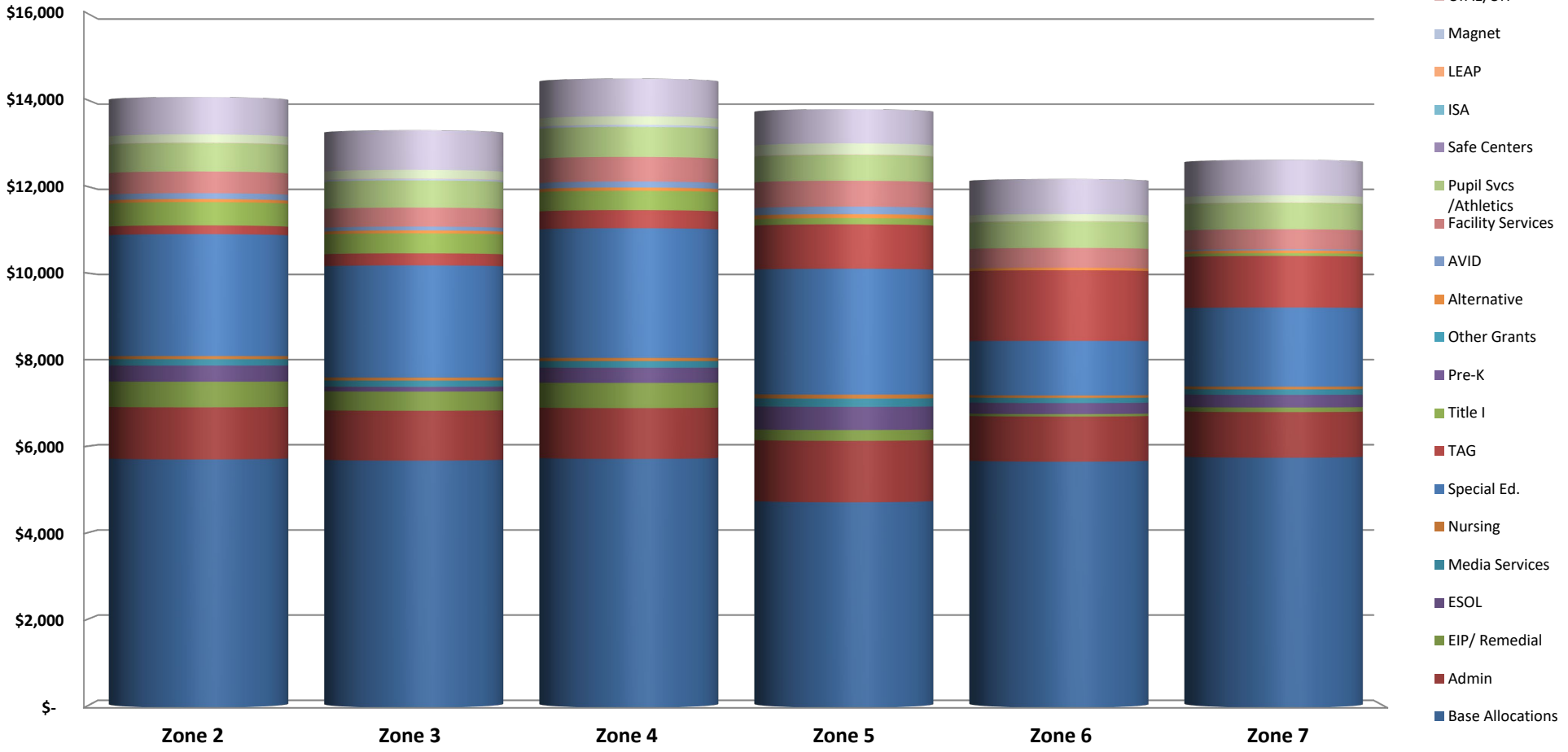


Average Per Pupil Allocations
Elementary Schools
by Learning Community



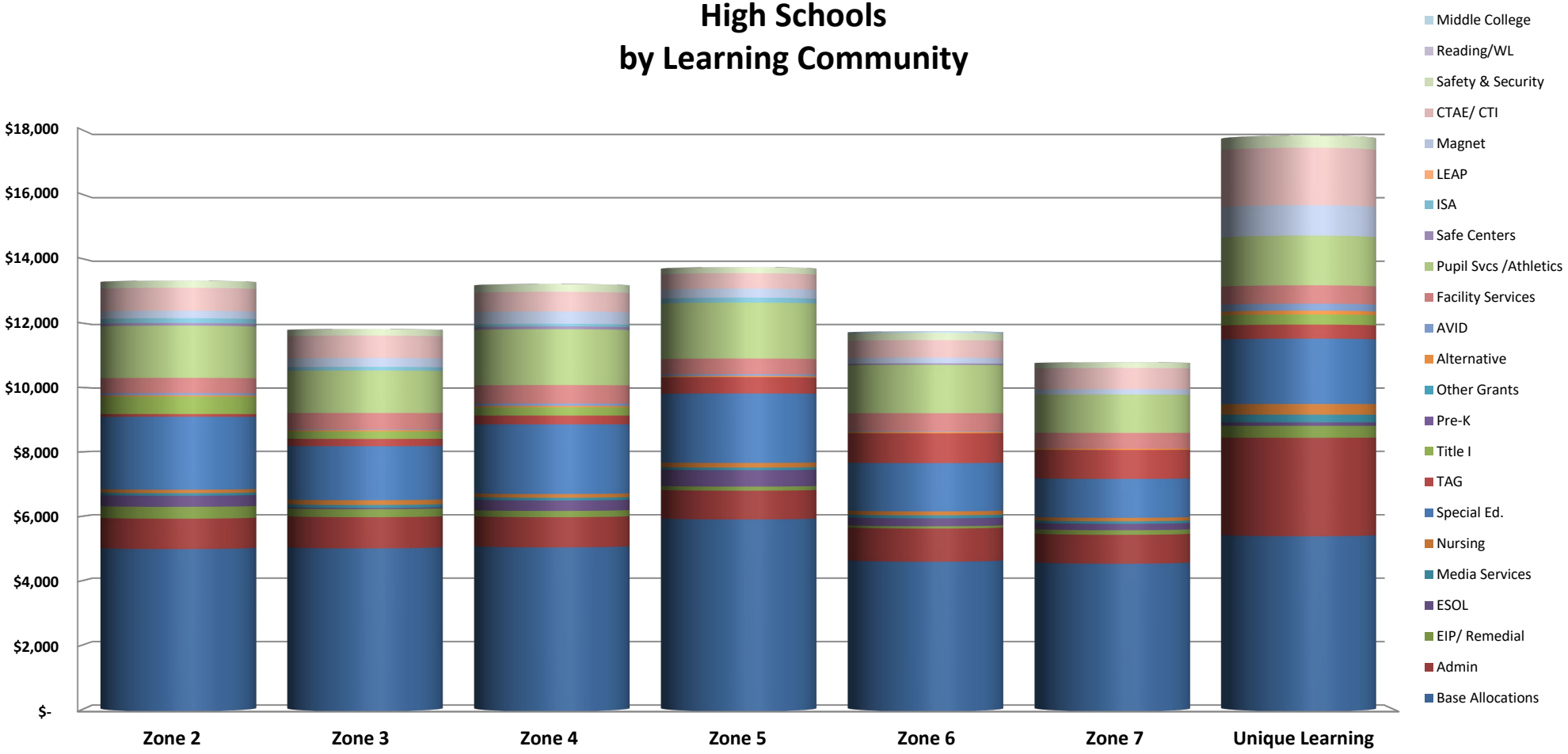
	Enr	Base Allocations	Admin	EIP/ Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Alternative	AVID	Facility Services	Pupil Svcs /Athletics	Safe Centers	ISA	LEAP	Magnet	CTAE/ CTI	Safety & Security	Reading /WL	Middle College	Grand Total
Zone 2	5,043	$ 7,197	$ 985	$ 904	$ 447	$ 212	$ 102	$ 2,641	$ 203	$ 539	$ 500	$ 13			$ 530	$ 480				$ 34	$ 25	$ 45			$ 14,856
Zone 3	5,348	$ 7,122	$ 973	$ 887	$ 109	$ 200	$ 97	$ 2,564	$ 219	$ 464	$ 456				$ 450	$ 447				$ 64	$ 23	$ 18			$ 14,092
Zone 4	5,354	$ 7,038	$ 1,088	$ 961	$ 413	$ 225	$ 108	$ 3,157	$ 273	$ 412	$ 534	$ 32			$ 543	$ 514			$ 273	$ 96	$ 23	$ 36			$ 15,726
Zone 5	6,937	$ 7,452	$ 1,118	$ 424	$ 770	$ 231	$ 112	$ 3,175	$ 376	$ 186	$ 457				$ 558	$ 545			$ 170		$ 37	$ 21			$ 15,631
Zone 6	6,365	$ 7,324	$ 1,013	$ 253	$ 715	$ 210	$ 101	$ 2,092	$ 437		$ 349				$ 493	$ 534				$ 27	$ 20	$ 23			$ 13,593
Zone 7	6,013	$ 7,347	$ 929	$ 183	$ 581	$ 200	$ 97	$ 2,009	$ 430		$ 219				$ 450	$ 489					$ 22	$ 9			$ 12,966

Average Per Pupil Allocations
Middle Schools
by Learning Community



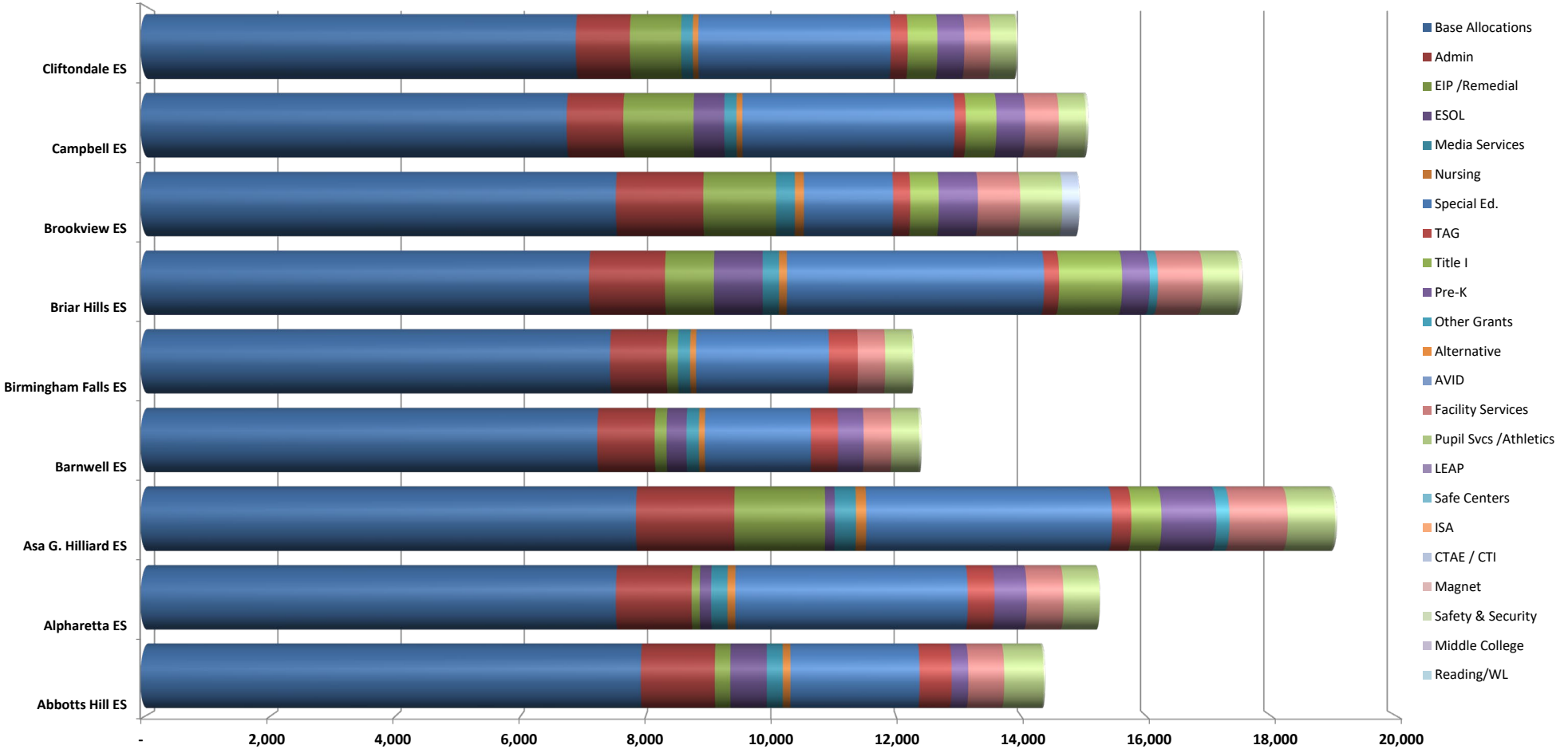
	Enr	Base Allocations	Admin	EIP/ Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Alternative	AVID	Facility Services	Pupil Svcs /Athletics	Safe Centers	ISA	LEAP	Magnet	CTAE/ CTI	Safety & Security	Reading/ WL	Middle College	Grand Total
Zone 2	1,816	$ 5,706	$ 1,198	$ 588	$ 371	$ 147	$ 71	$ 2,802	$ 201	$ 535			$ 71	$ 134	$ 498	$ 657					$ 9	$ 188	$ 859		$ 14,036
Zone 3	2,808	$ 5,679	$ 1,146	$ 441	$ 109	$ 143	$ 69	$ 2,579	$ 278	$ 459			$ 69	$ 87	$ 436	$ 626				$ 35	$ 9	$ 197	$ 912		$ 13,272
Zone 4	2,637	$ 5,718	$ 1,168	$ 578	$ 349	$ 152	$ 73	$ 2,981	$ 416	$ 445			$ 73	$ 139	$ 565	$ 691				$ 43	$ 4	$ 194	$ 869		$ 14,460
Zone 5	2,820	$ 4,721	$ 1,413	$ 248	$ 533	$ 190	$ 92	$ 2,893	$ 1,020	$ 143			$ 91	$ 173	$ 595	$ 596					$ 10	$ 252	$ 787		$ 13,756
Zone 6	3,411	$ 5,655	$ 1,037	$ 56	$ 253	$ 118	$ 57	$ 1,256	$ 1,623				$ 57		$ 456	$ 612					$ 6	$ 158	$ 808		$ 12,152
Zone 7	4,237	$ 5,746	$ 1,048	$ 106	$ 290	$ 126	$ 61	$ 1,820	$ 1,186	$ 65			$ 61	$ 29	$ 459	$ 609					$ 7	$ 161	$ 817		$ 12,591

Average Per Pupil Allocations
High Schools
by Learning Community



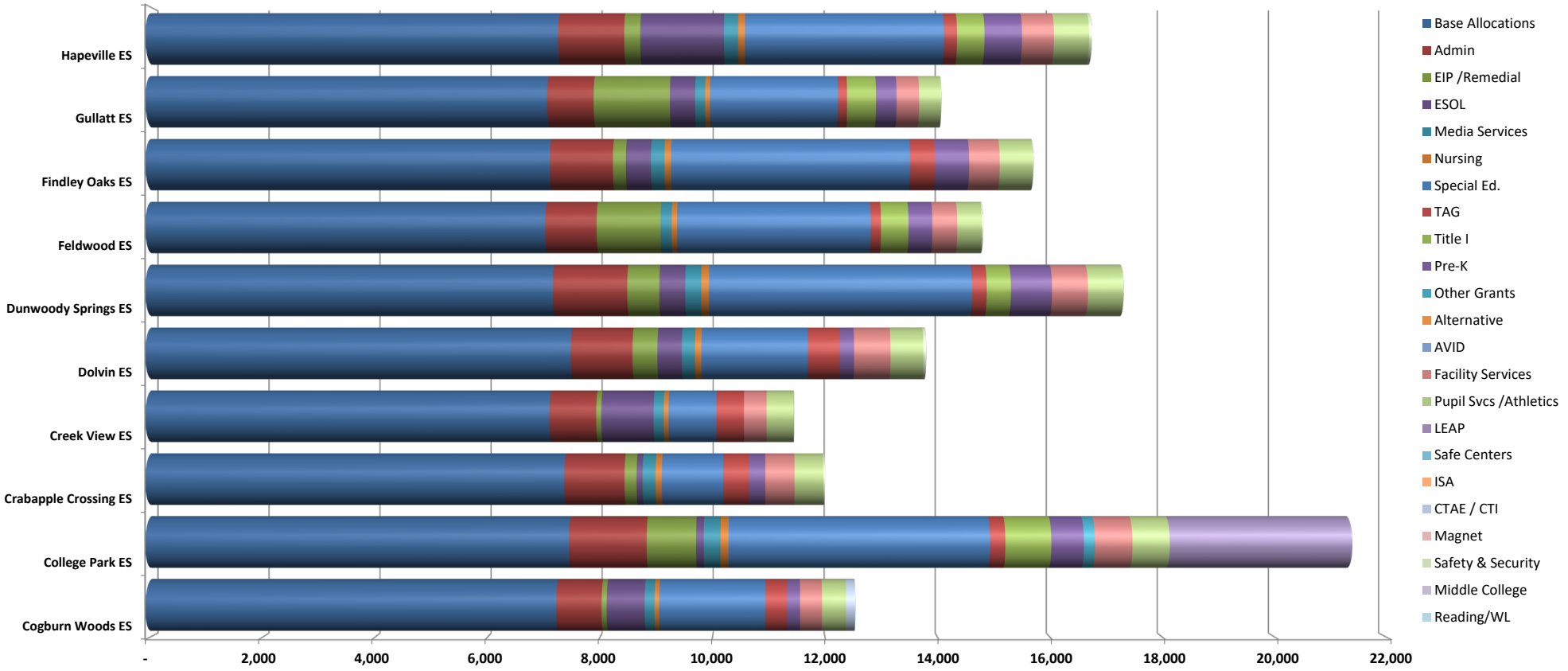
	Enr	Allocations	Admin	EIP/ Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Alternative	AVID	Facility Services	Pupil Svcs /Athletics	Safe Centers	ISA	LEAP	Magnet	CTAE/ CTI	Safety & Security	Reading/ WL	Middle College	Grand Total
Zone 2	3,476	$ 5,007	$ 939	$ 365	$ 343	$ 77	$ 107	$2,251	$ 84	$ 538			$ 37	$ 70	$ 471	$ 1,610	$ 81	$ 149		$ 232	$ 708	$ 220			$ 13,290
Zone 3	4,546	$ 5,029	$ 963	$ 246	$ 40	$ 88	$ 149	$1,665	$ 225	$ 227			$ 43	$ 27	$ 503	$ 1,311		$ 114		$ 274	$ 690	$ 203			$ 11,798
Zone 4	3,227	$ 5,061	$ 931	$ 193	$ 322	$ 83	$ 115	$2,150	$ 272	$ 256			$ 40	$ 76	$ 569	$ 1,723	$ 87	$ 80		$ 381	$ 606	$ 241			$ 13,187
Zone 5	3,385	$ 5,922	$ 888	$ 126	$ 506	$ 79	$ 146	$2,141	$ 504				$ 38	$ 54	$ 484	$ 1,725		$ 153		$ 278	$ 475	$ 189			$ 13,707
Zone 6	5,995	$ 4,618	$ 1,023	$ 71	$ 245	$ 89	$ 124	$1,489	$ 919				$ 43	$ 20	$ 557	$ 1,491	$ 47			$ 177	$ 539	$ 216		$ 54	$ 11,725
Zone 7	6,950	$ 4,556	$ 892	$ 142	$ 198	$ 77	$ 107	$1,201	$ 891				$ 37		$ 490	$ 1,185				$ 167	$ 652	$ 174			$ 10,769
Unique Learning	564	$ 5,404	$ 3,038	$ 367	$ 108	$ 237	$ 329	$2,016	$ 432	$ 315			$ 114	$ 216	$ 566	$ 1,534				$ 939	$ 1,773	$ 375			$ 17,765

Average Per Pupil Allocations by School



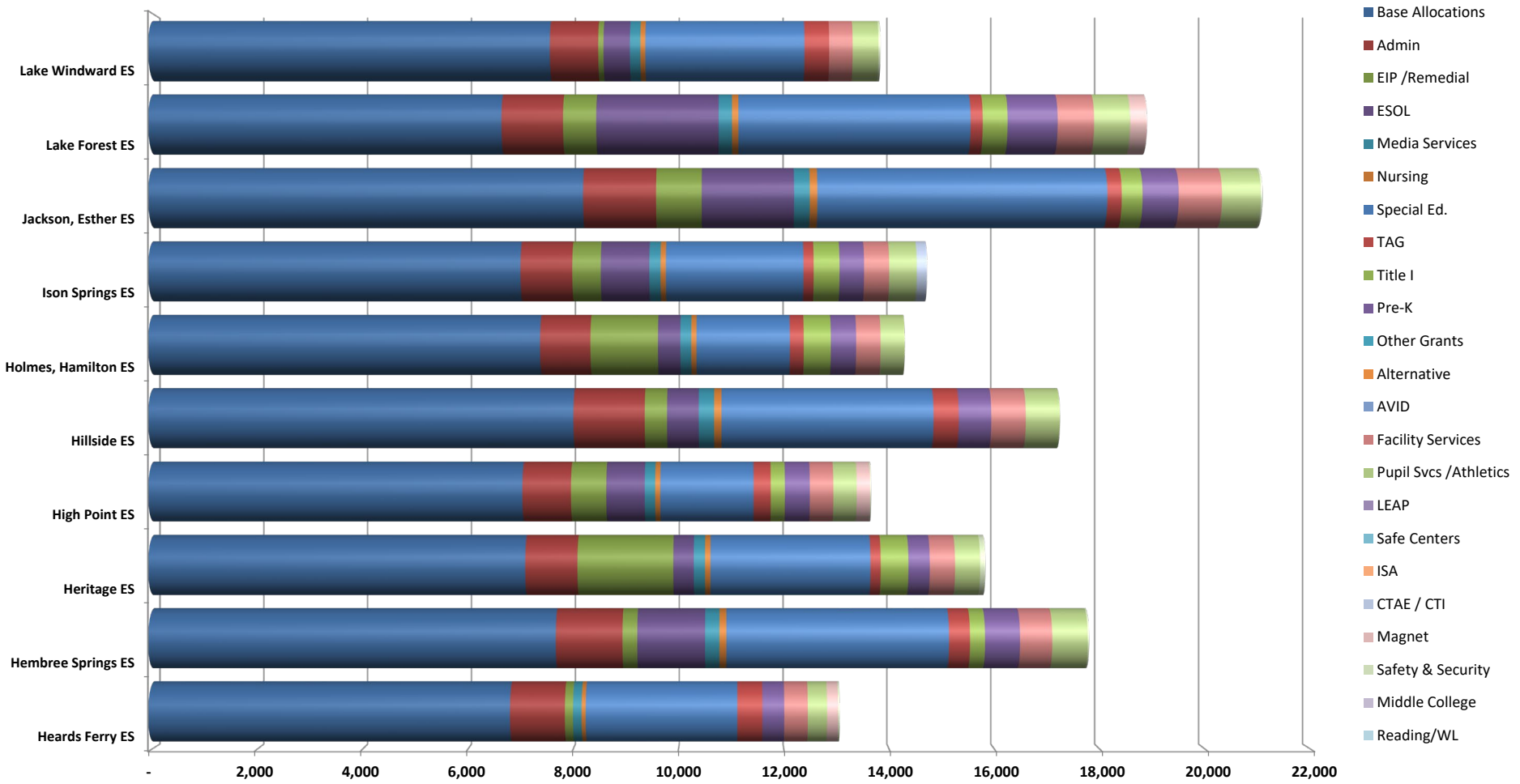
School Name	Enr.	Base Allocations	Admin	EIP /Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Alternative	AVID	Facility Services	Pupil Svcs /Athletics	LEAP	Safe Centers	ISA	CTAE / CTI	Magnet	Safety & Security	Middle College	Reading/ WL	Grand Total
Abbotts Hill ES	528	$ 7,936	$ 1,176	$ 244	$ 580	$ 253	$ 122	$ 2,048	$ 508		$ 265				$ 569	$ 625						$ 26			$ 14,353
Alpharetta ES	517	$ 7,542	$ 1,201	$ 129	$ 180	$ 259	$ 125	$ 3,686	$ 424		$ 513				$ 582	$ 577									$ 15,218
Asa G. Hilliard ES	398	$ 7,861	$ 1,560	$ 1,441	$ 153	$ 336	$ 162	$ 3,897	$ 306	$ 479	$ 870	$ 208			$ 923	$ 750						$ 34			$ 18,980
Barnwell ES	681	$ 7,245	$ 912	$ 189	$ 316	$ 196	$ 95	$ 1,682	$ 430		$ 407				$ 442	$ 438						$ 40			$ 12,391
Birmingham Falls ES	692	$ 7,448	$ 897	$ 180		$ 193	$ 93	$ 2,108	$ 458						$ 434	$ 431				$ 2		$ 20			$ 12,266
Briar Hills ES	515	$ 7,115	$ 1,206	$ 776	$ 773	$ 260	$ 125	$ 4,080	$ 237	$1,000	$ 437	$ 130			$ 713	$ 579						$ 52			$ 17,483
Brookview ES	448	$ 7,542	$ 1,386	$ 1,155		$ 299	$ 144	$ 1,413	$ 272	$ 453	$ 619				$ 671	$ 666				$ 275					$ 14,896
Campbell ES	691	$ 6,761	$ 899	$ 1,114	$ 488	$ 194	$ 93	$ 3,367	$ 176	$ 486	$ 456				$ 531	$ 432						$ 39			$ 15,037
Cliftondale ES	725	$ 6,907	$ 857	$ 812		$ 185	$ 89	$ 3,052	$ 269	$ 471	$ 428				$ 415	$ 411						$ 19			$ 13,914

Average Per Pupil Allocations by School



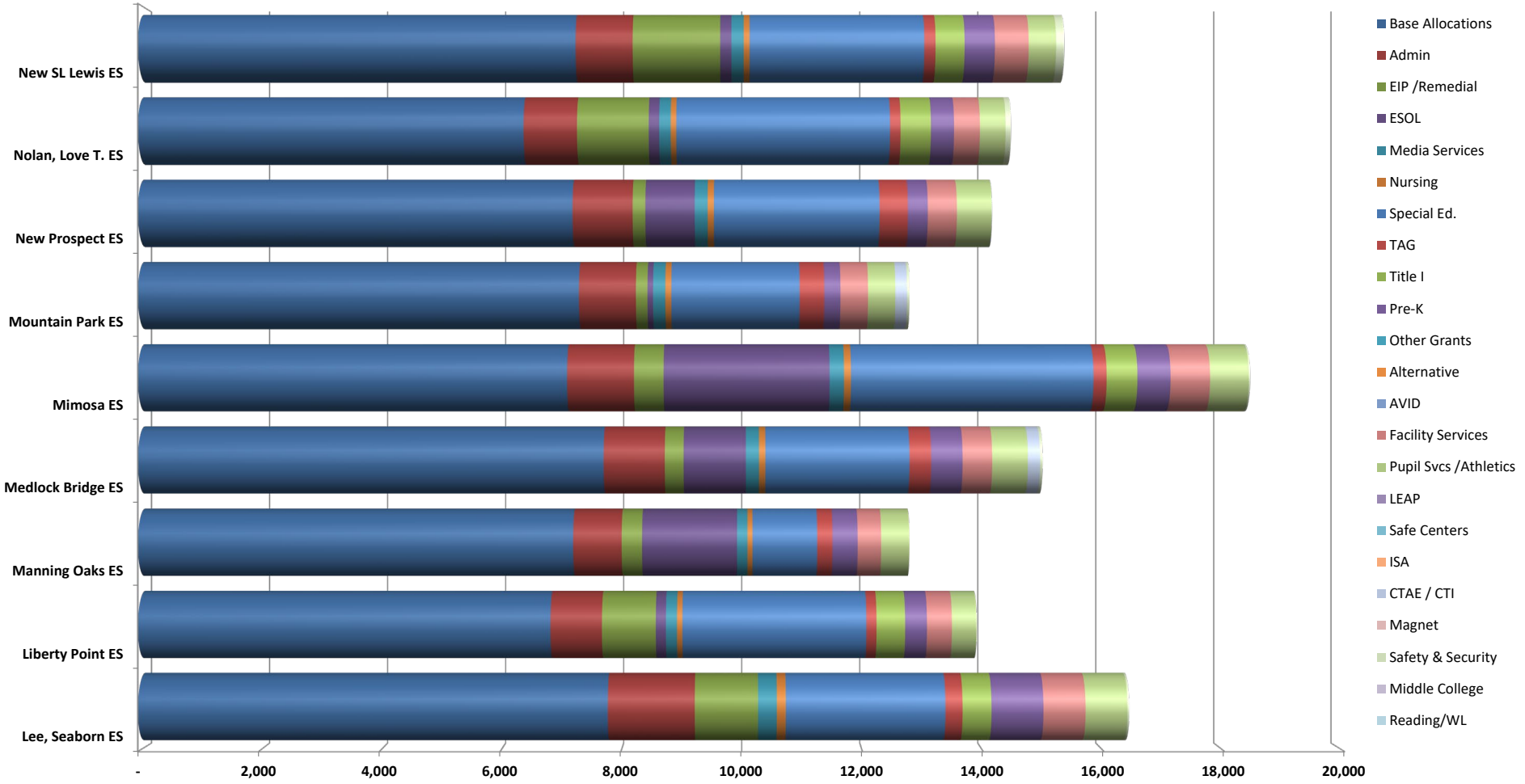
School Name	Enr.	Base Allocations	Admin	EIP /Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Alternative	AVID	Facility Services	Pupil Svcs /Athletics	LEAP	Safe Centers	ISA	CTAE / CTI	Magnet	Safety & Security	Middle College	Reading/ WL	Grand Total
Cogburn Woods ES	777	$ 7,252	$ 799	$ 90	$ 671	$ 172	$ 83	$ 1,878	$ 377		$ 233				$ 387	$ 425				$ 162					$ 12,528
College Park ES	453	$ 7,476	$ 1,371	$ 872	$ 135	$ 295	$ 142	$ 4,615	$ 269	$ 811	$ 576	$ 193			$ 664	$ 659	$3,232								$ 21,309
Crabapple Crossing ES	584	$ 7,393	$ 1,063	$ 214	$ 104	$ 229	$ 110	$ 1,084	$ 459		$ 284				$ 515	$ 511						$ 23			$ 11,989
Creek View ES	751	$ 7,129	$ 827	$ 90	$ 923	$ 178	$ 86	$ 843	$ 487						$ 400	$ 482				$ 2					$ 11,447
Dolvin ES	571	$ 7,509	$ 1,088	$ 440	$ 429	$ 234	$ 113	$ 1,883	$ 555		$ 255				$ 643	$ 578				$ 3		$ 47			$ 13,778
Dunwoody Springs ES	473	$ 7,190	$ 1,313	$ 568	$ 455	$ 283	$ 136	$ 4,644	$ 258	$ 428	$ 722				$ 636	$ 631									$ 17,264
Feldwood ES	685	$ 7,057	$ 907	$ 1,128		$ 195	$ 94	$ 3,420	$ 178	$ 488	$ 421				$ 439	$ 435						$ 20			$ 14,782
Findley Oaks ES	557	$ 7,136	$ 1,115	$ 230	$ 440	$ 240	$ 116	$ 4,221	$ 438		$ 600				$ 540	$ 593				$ 3					$ 15,671
Gullatt ES	758	$ 7,091	$ 819	$ 1,346	$ 445	$ 177	$ 85	$ 2,259	$ 161	$ 511	$ 363				$ 397	$ 394									$ 14,046
Hapeville ES	533	$ 7,286	$ 1,165	$ 283	$ 1,475	$ 251	$ 121	$ 3,512	$ 229	$ 485	$ 662				$ 564	$ 620						$ 51			$ 16,703

Average Per Pupil Allocations by School



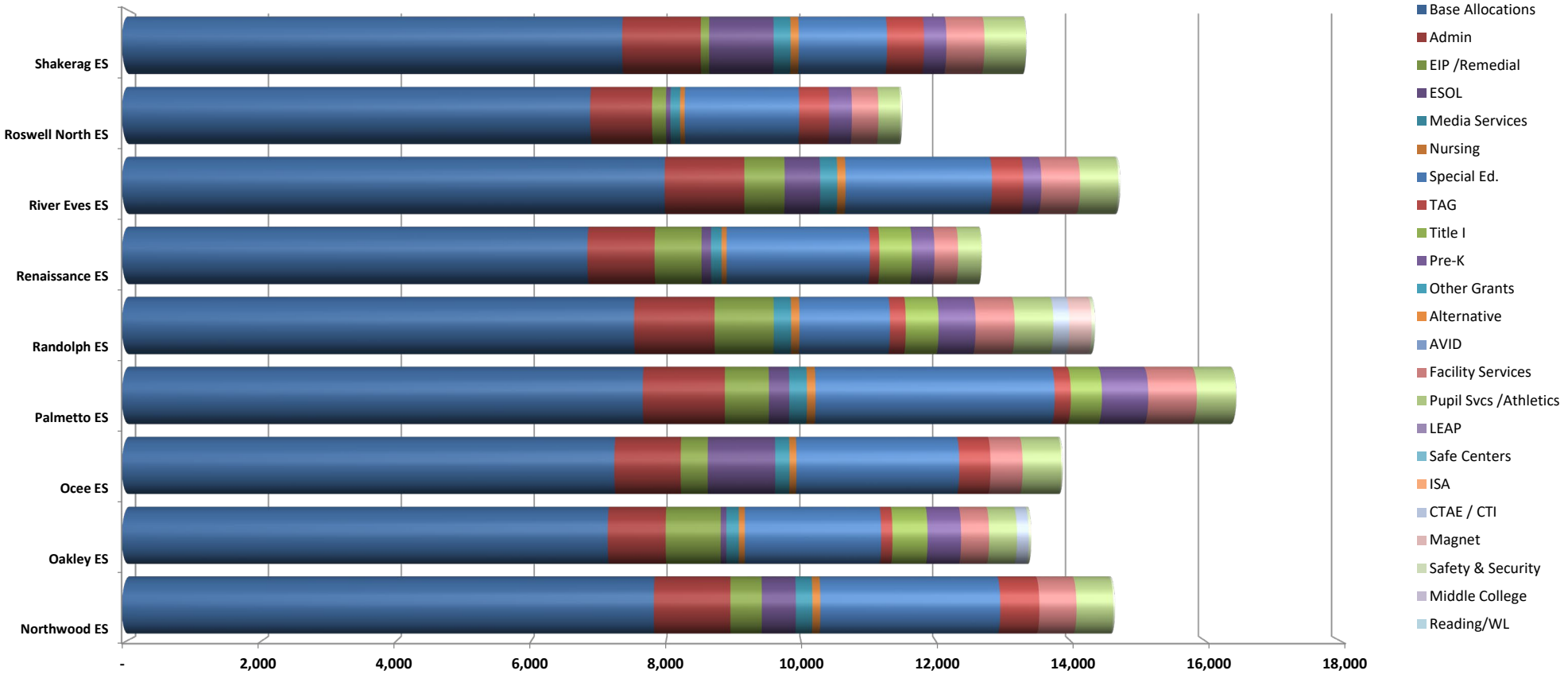
School Name	Enr.	Base Allocations	Admin	EIP /Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Alternative	AVID	Facility Services	Pupil Svcs /Athletics	LEAP	Safe Centers	ISA	CTAE / CTI	Magnet	Safety & Security	Middle College	Reading/ WL	Grand Total
Heards Ferry ES	827	$ 6,827	$ 1,036	$ 154		$ 162	$ 78	$ 2,861	$ 472		$ 412				$ 444	$ 364					$ 207	$ 33			$ 13,050
Hembree Springs ES	494	$ 7,692	$ 1,257	$ 279	$1,280	$ 271	$ 131	$ 4,202	$ 395	$ 284	$ 660				$ 609	$ 669						$ 27			$ 17,754
Heritage ES	630	$ 7,114	$ 986	$ 1,808	$ 387	$ 212	$ 102	$ 3,018	$ 194	$ 522	$ 403				$ 477	$ 474						$ 100			$ 15,797
High Point ES	677	$ 7,061	$ 917	$ 666	$ 725	$ 198	$ 95	$ 1,761	$ 324	$ 267	$ 470				$ 444	$ 441					$ 253	$ 20			$ 13,642
Hillside ES	462	$ 8,025	$ 1,344	$ 421	$ 597	$ 290	$ 140	$ 4,001	$ 475		$ 614				$ 651	$ 646									$ 17,204
Holmes, Hamilton ES	653	$ 7,394	$ 951	$ 1,274	$ 423	$ 205	$ 99	$ 1,762	$ 261	$ 511	$ 478				$ 460	$ 457									$ 14,275
Ison Springs ES	635	$ 7,025	$ 978	$ 537	$ 917	$ 211	$ 102	$ 2,595	$ 192	$ 488	$ 464				$ 473	$ 520				$ 194					$ 14,695
Jackson, Esther ES	451	$ 8,206	$ 1,377	$ 861	$1,743	$ 297	$ 143	$ 5,471	$ 270	$ 393	$ 682				$ 814	$ 732				$ 3		$ 30			$ 21,022
Lake Forest ES	534	$ 6,666	$ 1,163	$ 625	$2,311	$ 251	$ 121	$ 4,381	$ 228	$ 469	$ 944				$ 688	$ 678					$ 321				$ 18,846
Lake Windward ES	680	$ 7,579	$ 913	$ 100	$ 497	$ 197	$ 95	$ 3,002	$ 466						$ 442	$ 486				-	-	39.71			$ 13,817

Average Per Pupil Allocations by School



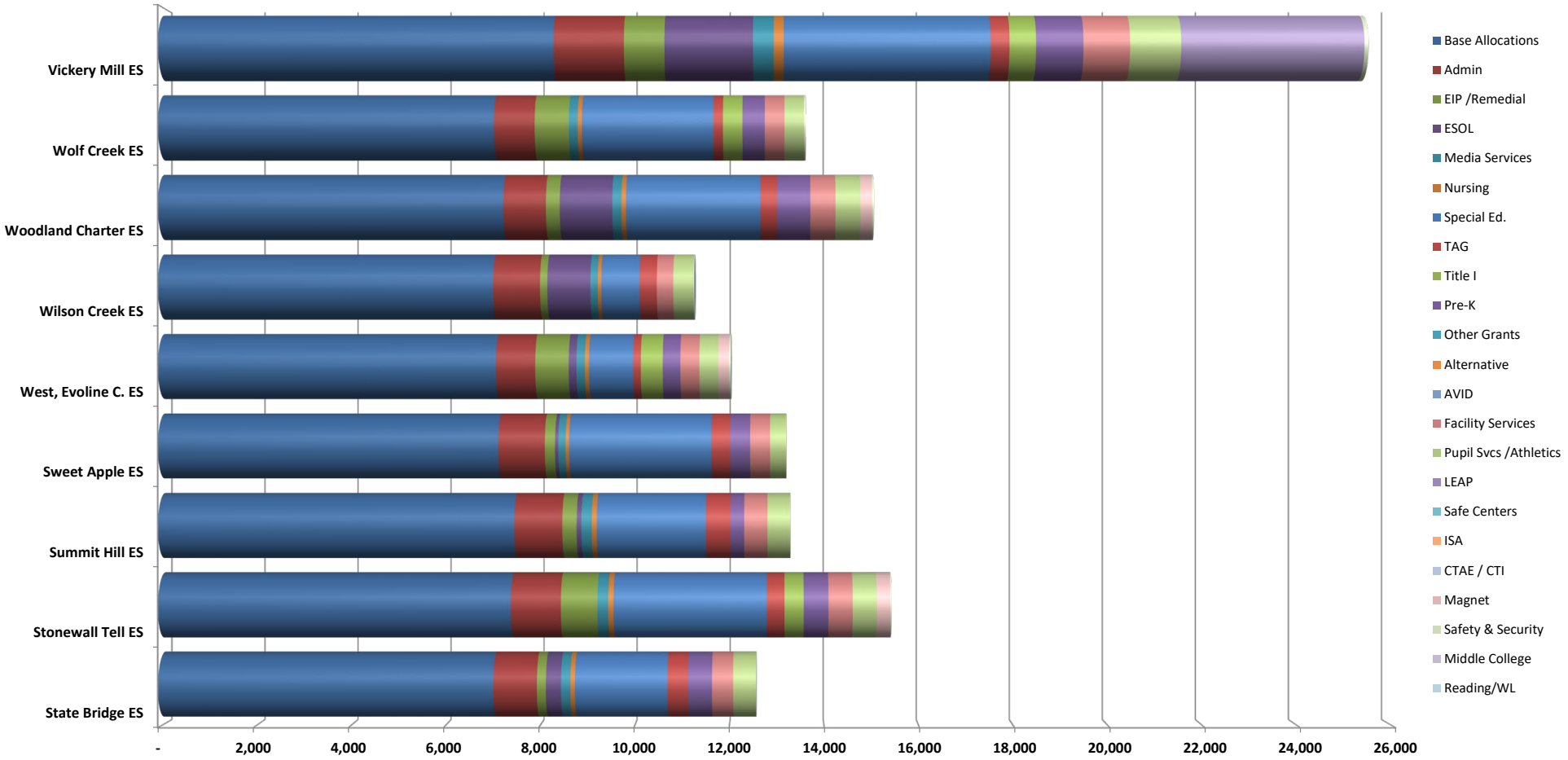
School Name	Enr.	Base Allocations	Admin	EIP /Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Alternative	AVID	Facility Services	Pupil Svcs /Athletics	LEAP	Safe Centers	ISA	CTAE / CTI	Magnet	Safety & Security	Middle College	Reading/ WL	Grand Total
Lee, Seaborn ES	431	$ 7,782	$ 1,441	$ 1,048		$ 310	$ 150	$ 2,644	$ 283	$ 479	$ 860				$ 698	$ 692						$ 31			$ 16,419
Liberty Point ES	728	$ 6,832	$ 853	$ 892	$ 167	$ 184	$ 89	$ 3,048	$ 167	$ 475	$ 361				$ 413	$ 410									$ 13,891
Manning Oaks ES	773	$ 7,208	$ 803	$ 338	$ 1,574	$ 173	$ 83	$ 1,071	$ 252		$ 417				$ 389	$ 469									$ 12,778
Medlock Bridge ES	613	$ 7,713	$ 1,013	$ 312	$ 1,031	$ 218	$ 105	$ 2,387	$ 358		$ 521				$ 490	$ 591				$ 201		$ 44			$ 14,985
Mimosa ES	561	$ 7,109	$ 1,107	$ 491	$ 2,749	$ 239	$ 115	$ 4,017	$ 217	$ 510	$ 548				$ 655	$ 646						$ 24			$ 18,426
Mountain Park ES	658	$ 7,304	$ 944	$ 192	$ 93	$ 203	$ 98	$ 2,126	$ 408		$ 268				$ 457	$ 453				$ 193		$ 41			$ 12,779
New Prospect ES	624	$ 7,198	$ 995	$ 211	$ 818	$ 214	$ 103	$ 2,744	$ 469		$ 329				$ 482	$ 580				$ 2					$ 14,146
Nolan, Love T. ES	702	$ 6,387	$ 885	$ 1,188	$ 174	$ 191	$ 92	$ 3,541	$ 174	$ 503	$ 383				$ 428	$ 425						$ 90			$ 14,459
New SL Lewis ES	657	$ 7,248	$ 945	$ 1,450	$ 186	$ 204	$ 98	$ 2,894	$ 186	$ 481	$ 502				$ 559	$ 454						$ 137			$ 15,343

Average Per Pupil Allocations by School



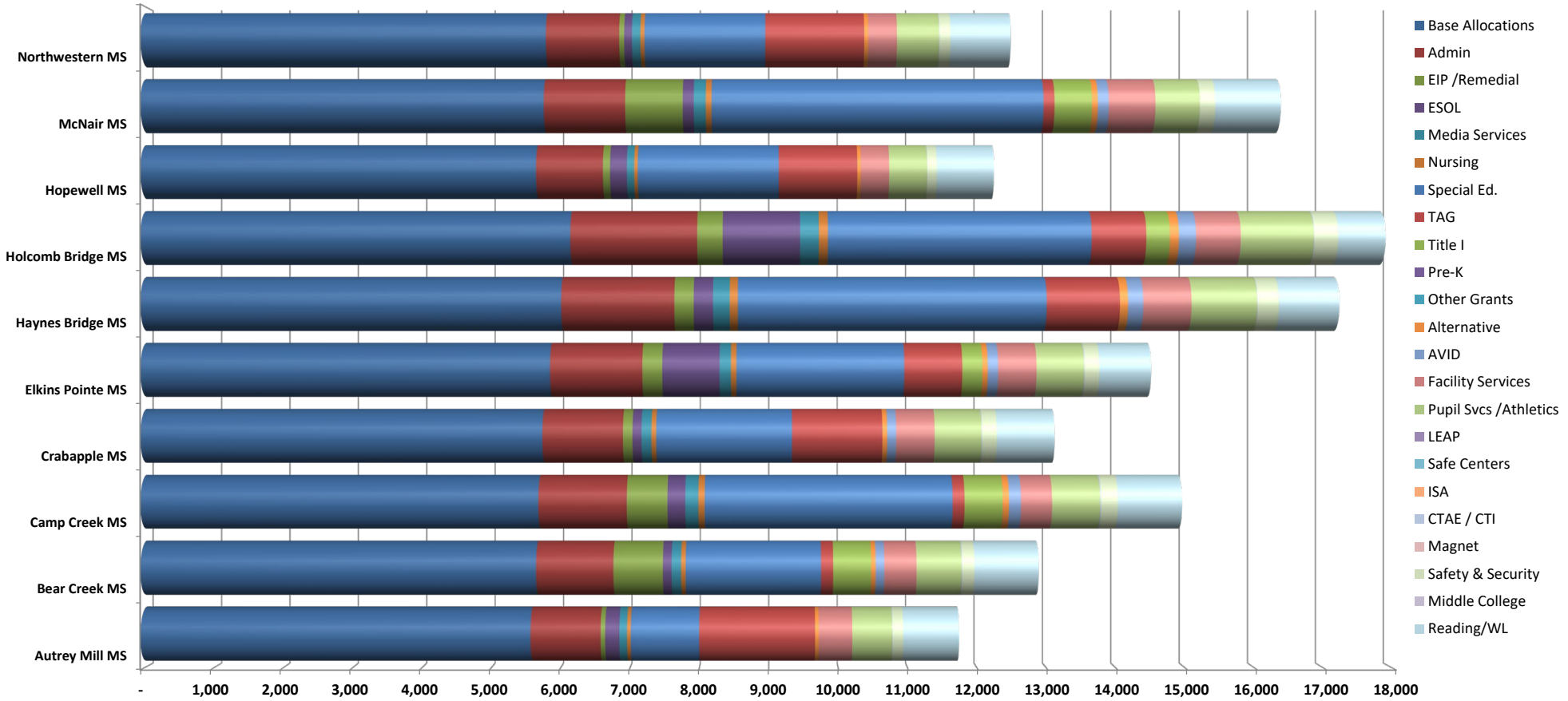
School Name	Enr.	Base Allocations	Admin	/Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Alternative	AVID	Facility Services	Pupil Svcs /Athletics	LEAP	Safe Centers	ISA	CTAE / CTI	Magnet	Safety & Security	Middle College	Reading/ WL	Grand Total
Northwood ES	551	$ 7,828	$ 1,127	$ 462	$ 501	$ 243	$ 117	$ 2,648	$ 575						$ 546	$ 541						$ 25			$ 14,613
Oakley ES	728	$ 7,149	$ 853	$ 810	$ 84	$ 184	$ 89	$ 2,004	$ 167	$ 516	$ 492				$ 413	$ 410				$ 173		$ 37			$ 13,381
Ocee ES	636	$ 7,247	$ 976	$ 398	$ 994	$ 210	$ 101	$ 2,395	$ 460						$ 473	$ 569						$ 21			$ 13,846
Palmetto ES	514	$ 7,665	$ 1,208	$ 649	$ 300	$ 260	$ 126	$ 3,519	$ 237	$ 458	$ 681				$ 714	$ 580									$ 16,398
Randolph ES	524	$ 7,537	$ 1,185	$ 872		$ 255	$ 123	$ 1,331	$ 233	$ 483	$ 545				$ 574	$ 569				$ 236	$ 327	$ 52			$ 14,320
Renaissance ES	866	$ 6,850	$ 989	$ 690	$ 141	$ 155	$ 74	$ 2,108	$ 141	$ 477	$ 333				$ 347	$ 348									$ 12,653
River Eves ES	529	$ 7,987	$ 1,174	$ 593	$ 522	$ 253	$ 122	$ 2,154	$ 461		$ 265				$ 568	$ 564				$ 3		$ 26			$ 14,691
Roswell North ES	940	$ 6,890	$ 911	$ 205	$ 65	$ 142	$ 69	$ 1,685	$ 441		$ 334				$ 391	$ 321						$ 29			$ 11,482
Shakerag ES	537	$ 7,362	$ 1,156	$ 123	$ 950	$ 249	$ 120	$ 1,299	$ 545		$ 329				$ 560	$ 615				$ 3					$ 13,311

Average Per Pupil Allocations by School



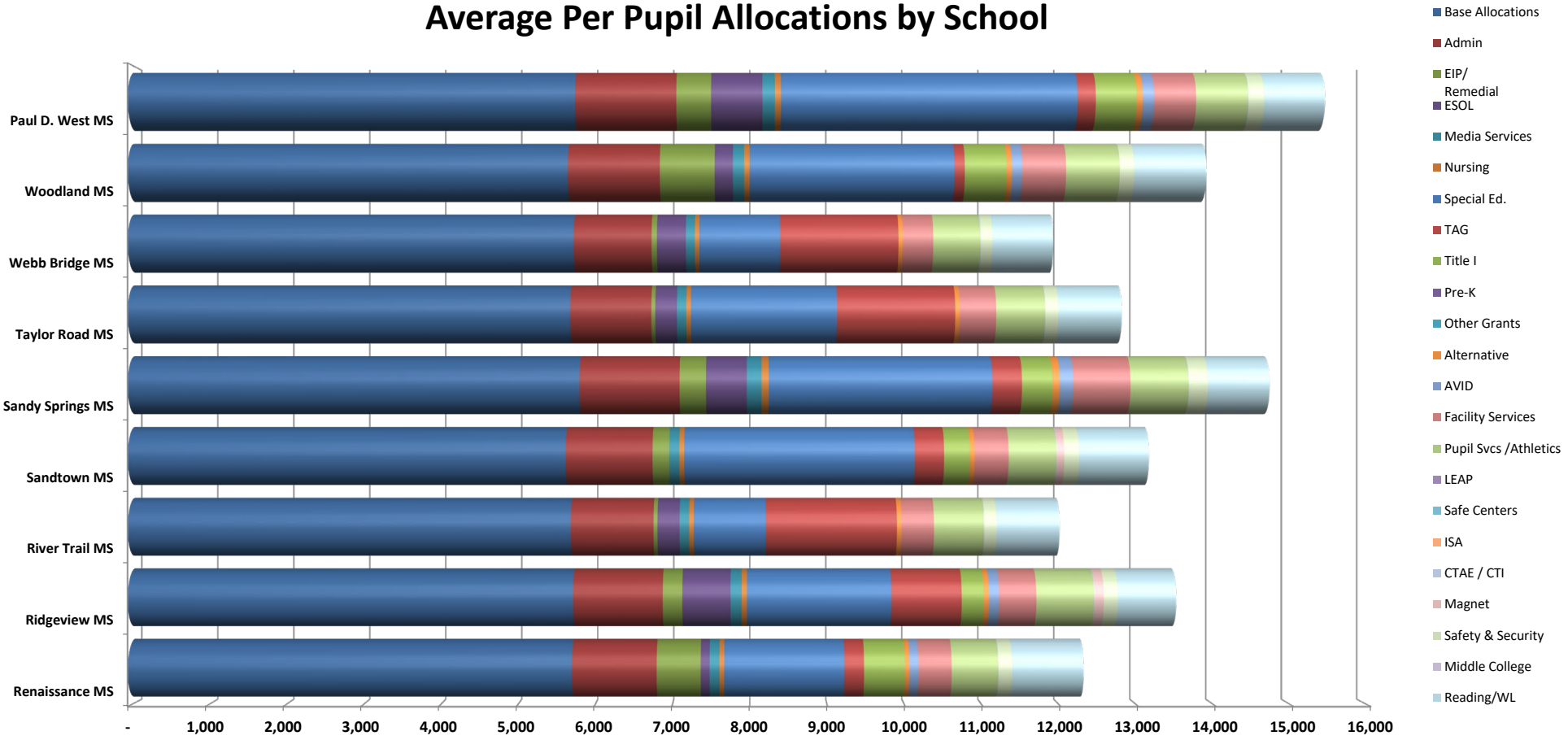
School Name	Enr.	Base Allocations	Admin	EIP /Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Alternative	AVID	Facility Services	Pupil Svcs /Athletics	LEAP	Safe Centers	ISA	CTAE / CTI	Magnet	Safety & Security	Middle College	Reading/WL	Grand Total
State Bridge ES	679	$ 7,047	$ 915	$ 190	$ 317	$ 197	$ 95	$ 1,944	$ 431		$ 507				$ 443	$ 486									$ 12,571
Stonewall Tell ES	590	$ 7,413	$ 1,052	$ 769		$ 227	$ 109	$ 3,222	$ 372	$ 404	$ 520				$ 510	$ 506					$ 291	$ 23			$ 15,417
Summit Hill ES	615	$ 7,486	$ 1,010	$ 302	$ 99	$ 218	$ 105	$ 2,291	$ 515		$ 292				$ 489	$ 485									$ 13,291
Sweet Apple ES	876	$ 7,151	$ 978	$ 214	$ 70	$ 153	$ 74	$ 2,991	$ 390		$ 423				$ 419	$ 344									$ 13,205
West, Evoline C. ES	752	$ 7,101	$ 826	$ 703	$ 162	$ 178	$ 86	$ 927	$ 162	$ 460	$ 371				$ 400	$ 397					$ 228	$ 36			$ 12,037
Wilson Creek ES	869	$ 7,042	$ 986	$ 154	$ 905	$ 154	$ 74	$ 802	$ 365						$ 346	$ 420				$ 2		$ 16			$ 11,265
Woodland Charter ES	694	$ 7,257	$ 895	$ 291	$1,104	$ 193	$ 93	$ 2,826	$ 351		$ 698				$ 529	$ 522					$ 247	$ 39			$ 15,044
Wolf Creek ES	726	$ 7,059	$ 855	$ 719		$ 184	$ 89	$ 2,762	$ 202	$ 410	$ 469				$ 414	$ 411						$ 37			$ 13,612
Vickery Mill ES	307	$ 8,311	$ 1,479	$ 852	$1,860	$ 436	$ 210	$ 4,347	$ 397	$ 558	$ 995				$ 979	$ 1,076	$3,847					$ 88			$ 25,436

Average Per Pupil Allocations by School



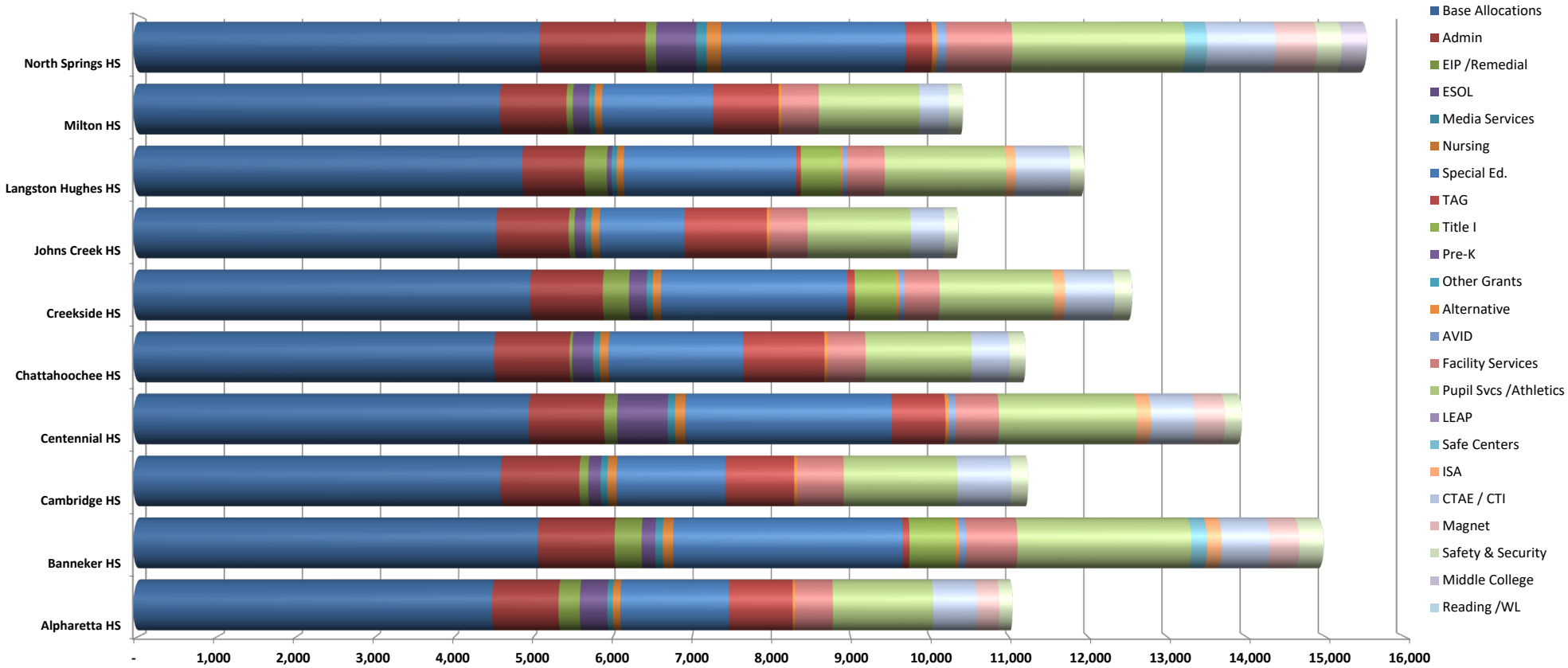
School Name	Enr.	Base Allocations	Admin	EIP /Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Alternative	AVID	Facility Services	Pupil Svcs /Athletics	LEAP	Safe Centers	ISA	CTAE / CTI	Magnet	Safety & Security	Middle College	Reading/ WL	Grand Total
Autrey Mill MS	1,219	$ 5,587	$1,005	$ 66	$ 203	$ 110	$ 53	$ 981	$1,660				$ 53		$ 480	$ 571				$ 7		$ 151		$ 800	$ 11,726
Bear Creek MS	981	$ 5,667	$1,108	$ 709	$ 124	$ 136	$ 66	$ 1,938	$ 174	$543			$ 66	$124	$ 461	$ 645				$ 11		$ 174		$ 920	$ 12,867
Camp Creek MS	715	$ 5,701	$1,266	$ 583	$ 256	$ 187	$ 90	$ 3,551	$ 171	$547			$ 90	$171	$ 447	$ 689				$ 15		$ 239		$ 921	$ 14,921
Crabapple MS	942	$ 5,757	$1,154	$ 136	$ 129	$ 142	$ 68	$ 1,945	$1,294				$ 68	$129	$ 551	$ 671				$ 10		$ 210		$ 828	$ 13,095
Elkins Pointe MS	822	$ 5,867	$1,323	$ 286	$ 820	$ 163	$ 78	$ 2,404	$ 831	$287			$ 78	$148	$ 550	$ 681				$ 12		$ 208		$ 742	$ 14,477
Haynes Bridge MS	558	$ 6,026	$1,622	$ 277	$ 276	$ 240	$ 116	$ 4,424	$1,049				$ 115	$218	$ 692	$ 941				$ 9		$ 306		$ 874	$ 17,184
Holcomb Bridge MS	498	$ 6,158	$1,817	$ 365	$1,109	$ 269	$ 130	$ 3,777	$ 783	$337			$ 129	$245	$ 641	$ 1,054				$ 9		$ 343		$ 685	$ 17,851
Hopewell MS	1,279	$ 5,667	$ 958	$ 103	$ 241	$ 105	$ 50	$ 2,020	$1,125				$ 50		$ 406	$ 544				$ 4		$ 133		$ 820	$ 12,226
McNair MS	776	$ 5,777	$1,166	$ 825	$ 157	$ 172	$ 83	$ 4,755	$ 157	$537			$ 83	$157	$ 669	$ 635				$ 2		$ 220		$ 943	$ 16,338
Northwestern MS	1,101	$ 5,808	$1,050	$ 71	$ 111	$ 122	$ 59	$ 1,730	$1,417				$ 59		$ 411	$ 603				$ 7		$ 155		$ 864	$ 12,466

Average Per Pupil Allocations by School



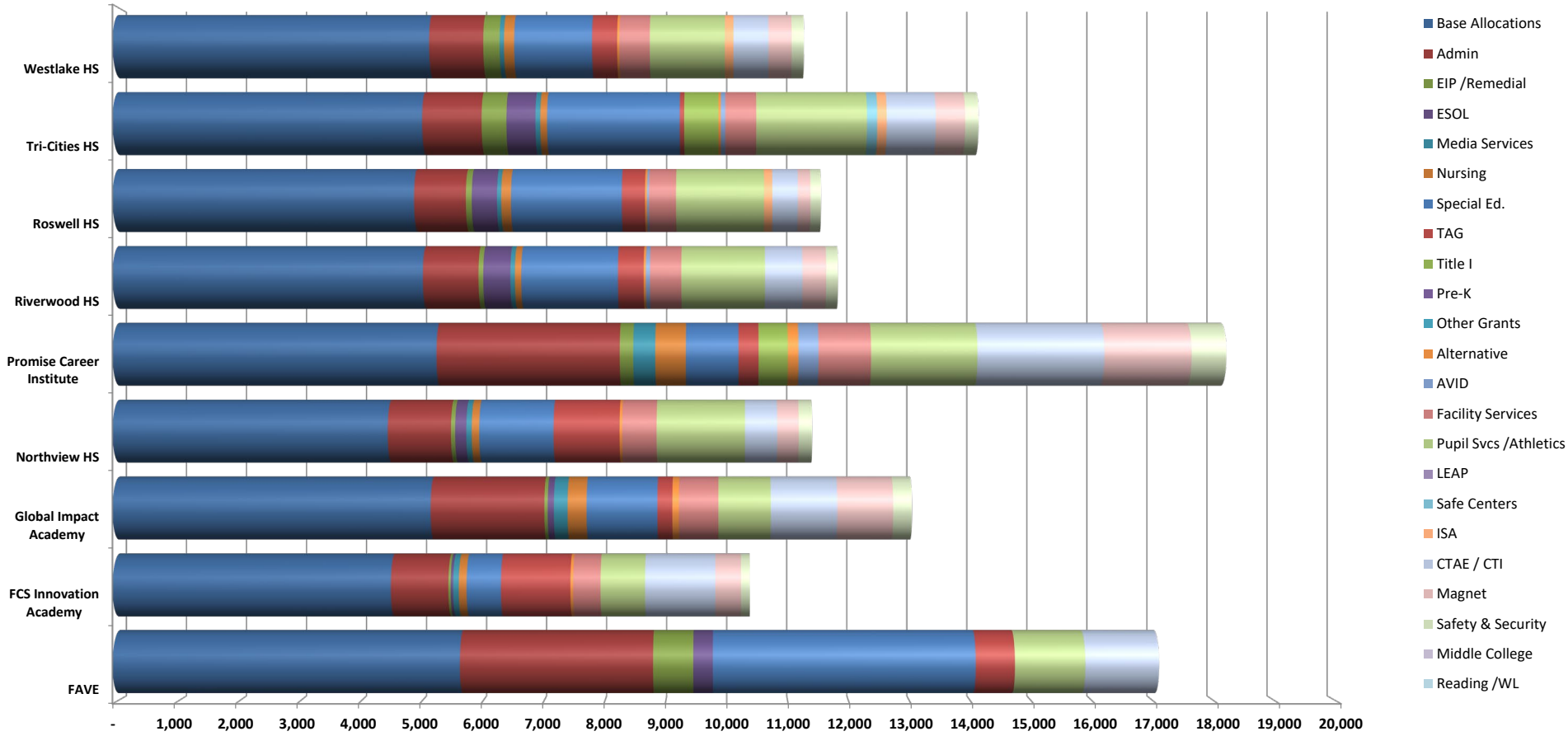
School Name	Enr.	Base Allocations	Admin	EIP/ Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Alternative	AVID	Facility Services	Pupil Svcs /Athletics	LEAP	Safe Centers	ISA	CTAE / CTI	Magnet	Safety & Security	Middle College	Reading/ WL	Grand Total
Renaissance MS	1,060	$ 5,712	$ 1,091	$ 566	$ 115	$ 126	$ 61	$ 1,547	$ 253	$ 524			$ 61	$ 115	$ 427	$ 597				$ 7		$ 174		$ 920	$ 12,295
Ridgeview MS	942	$ 5,727	$ 1,154	$ 252	$ 620	$ 142	$ 68	$ 1,857	$ 906	$ 282			$ 68	$ 129	$ 480	$ 739				$ 8	$ 120	$ 181		$ 751	$ 13,486
River Trail MS	1,085	$ 5,696	$ 1,065	$ 51	$ 284	$ 123	$ 59	$ 928	$ 1,686				$ 59		$ 417	$ 642				$ 7		$ 157		$ 809	$ 11,984
Sandtown MS	1,033	$ 5,631	$ 1,119	$ 215		$ 130	$ 62	$ 2,965	$ 378	$ 330			$ 62		$ 438	$ 612				$ 8	$ 95	$ 191		$ 897	$ 13,134
Sandy Springs MS	703	$ 5,810	$ 1,287	$ 340	$ 525	$ 190	$ 92	$ 2,875	$ 382	$ 393			$ 92	$ 173	$ 738	$ 747				$ 6		$ 243		$ 798	$ 14,691
Taylor Road MS	1,107	$ 5,690	$ 1,044	$ 51	$ 278	$ 121	$ 58	$ 1,880	$ 1,520				$ 58		$ 469	$ 629				$ 5		$ 166		$ 815	$ 12,784
Webb Bridge MS	1,154	$ 5,735	$ 1,002	$ 68	$ 373	$ 116	$ 56	$ 1,041	$ 1,521				$ 56		$ 392	$ 603				$ 10		$ 148		$ 782	$ 11,903
Woodland MS	919	$ 5,660	$ 1,183	$ 705	$ 234	$ 146	$ 70	$ 2,635	$ 133	$ 536			$ 70	$ 133	$ 565	$ 688				$ 2		$ 186		$ 929	$ 13,873
Paul D. West MS	835	$ 5,753	$ 1,302	$ 447	$ 661	$ 160	$ 77	$ 3,817	$ 234	$ 525			$ 77	$ 146	$ 542	$ 670				$ 5		$ 204		$ 788	$ 15,409

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	Middle College	Reading /WL	Grand Total
Alpharetta HS	1,954	$ 4,497	$ 835	$ 267	$ 345	$ 68	$ 95	$ 1,363	$ 799				$ 33		$ 470	$ 1,258				$ 551	$ 280	$ 164			$ 11,024
Banneker HS	1,425	$ 5,072	$ 963	$ 339	$ 171	$ 94	$ 130	$ 2,879	$ 86	$ 579			$ 45	$ 86	$ 644	$ 2,178		$ 198	$ 182	$ 601	$ 373	$ 303			$ 14,923
Cambridge HS	1,580	$ 4,603	$ 990	$ 112	$ 154	$ 85	$ 118	$ 1,362	$ 864				$ 41		$ 581	$ 1,425				$ 674		$ 211			$ 11,220
Centennial HS	1,449	$ 4,956	$ 947	$ 164	$ 633	$ 92	$ 128	$ 2,591	$ 673				$ 44	$ 84	$ 542	$ 1,727			$ 179	$ 551	$ 377	$ 211			$ 13,901
Chattahoochee HS	1,649	$ 4,522	$ 948	$ 35	$ 261	$ 81	$ 113	$ 1,688	$ 1,020				$ 39		$ 476	$ 1,331				$ 473		$ 202			$ 11,189
Creekside HS	1,789	$ 4,975	$ 912	$ 328	$ 222	$ 75	$ 104	$ 2,337	$ 95	$ 519			$ 36	$ 68	$ 439	$ 1,429			$ 145	$ 620		$ 221			$ 12,525
Johns Creek HS	1,794	$ 4,550	$ 910	$ 72	$ 136	$ 75	$ 104	$ 1,066	$ 1,033				$ 36		$ 475	$ 1,293				$ 425		$ 171			$ 10,344
Langston Hughes HS	2,094	$ 4,876	$ 780	$ 283	$ 58	$ 64	$ 89	$ 2,163	$ 58	$ 494			$ 31	$ 58	$ 470	$ 1,519			$ 124	$ 683		$ 176			$ 11,925
Milton HS	1,952	$ 4,595	$ 836	$ 80	$ 204	$ 69	$ 95	$ 1,391	$ 824				$ 33		$ 470	$ 1,262				$ 366		$ 178			$ 10,403
North Springs HS	1,033	$ 5,094	$ 1,329	$ 133	$ 503	$ 130	$ 180	$ 2,318	$ 330				$ 62	$ 118	$ 824	$ 2,170		$ 273		$ 863	$ 515	$ 310	$ 315		$ 15,467

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	Middle College	Reading /WL	Grand Total
FAVE	191	$ 5,656	$ 3,146	$ 654	$ 319			$ 4,280	$ 638							$ 1,146				$ 1,202					$ 17,041
FCS Innovation Academy	1,464	$ 4,531	$ 938	$ 36	$ 42	$ 91	$ 127	$ 558	$1,133				$ 44		$ 445	$ 726				$ 1,146	$ 418	$ 145			$ 10,378
Global Impact Academy	601	$ 5,179	$ 1,851	$ 55	$ 101	$ 223	$ 309	$ 1,153	$ 243				$ 107		$ 642	$ 854				$ 1,083	$ 910	$ 307			$ 13,018
Northview HS	1,519	$ 4,481	$ 1,029	$ 68	$ 182	$ 88	$ 122	$ 1,209	$1,076				$ 42		$ 561	$ 1,439				$ 524	$ 350	$ 219			$ 11,392
Promise Career Institute	373	$ 5,275	$ 2,983	$ 220		$ 359	$ 498	$ 856	$ 327	$ 477			$ 173	$327	$ 856	$ 1,732				$ 2,066	$1,420	$ 567			$ 18,136
Riverwood HS	1,802	$ 5,052	$ 906	$ 78	$ 442	$ 74	$ 103	$ 1,573	$ 419				$ 36	$ 68	$ 510	$ 1,363				$ 609	$ 388	$ 192			$ 11,813
Roswell HS	1,936	$ 4,909	$ 843	$ 97	$ 411	$ 69	$ 159	$ 1,804	$ 378				$ 33	$ 31	$ 440	$ 1,435			$134	$ 417	$ 204	$ 172			$ 11,536
Tri-Cities HS	1,687	$ 5,041	$ 968	$ 405	$ 472	$ 79	$ 110	$ 2,160	$ 72	$ 559			$ 38	$ 72	$ 505	$ 1,803		$ 167	$153	$ 801	$ 478	$ 219			$ 14,102
Westlake HS	1,851	$ 5,154	$ 882	$ 266		$ 72	$ 166	$ 1,268	$ 408				$ 35		$ 496	$ 1,223			$140	$ 570	$ 377	$ 199			$ 11,258

Georgia State Department Of Education

Earnings Sheet for FY 2026

12/16/2025

FY26 Initial Amendment 9--Published

System: 660 - Fulton County

School: ALL

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF $3,243.94

DIRECT INSTRUCTIONAL COST	FTE	Salary	Operations	QBE Earnings	LESS LOCAL 5 MILLS	State Funds	Teacher	Subj. Spec	Couns.	Tech. Spec	Supt.	Asst Supt	Prin.	Asst Prin.	Secty.	Accnt.	VT/SW	Psych.	Sp Ed Ldr	Media Center
	<- Earnings ($) ->						<- Earned Positions ->				<- K12 ->									
Kindergarten	4,786	36,208,751	374,026	36,582,777	14,092,187	22,490,590	319.07	0.00	10.61	4.34										
Kindergarten Early Intervention	131	1,284,992	10,199	1,295,191	498,925	796,266	11.86	0.00	0.29	0.12										
Primary Grades 1-3	15,497	94,559,381	1,331,221	95,890,602	36,938,374	58,952,228	911.61	44.92	34.34	14.05										
Primary Grades 1-3 Early Intervention	781	7,123,347	67,088	7,190,435	2,769,854	4,420,581	71.00	2.26	1.73	0.71										
Upper Elementary Grades 4-5	10,063	46,869,146	708,613	47,577,759	18,327,605	29,250,154	437.51	29.17	22.30	9.12										
Upper Elementary Grades 4-5 Early Intervention	519	4,730,658	36,525	4,767,183	1,836,384	2,930,799	47.15	1.50	1.15	0.47										
Middle Grades 6-8	0	0	0	0	0	0	0.00	0.00	0.00	0.00										
Middle School 6-8	14,349	75,640,935	1,010,480	76,651,415	29,527,176	47,124,239	717.47	41.59	31.80	13.01										
High School Grades 9-12	20,873	91,529,363	2,371,211	93,900,574	36,171,788	57,728,786	907.54	0.00	46.26	18.92										
Vocational Lab 9-12	3,434	17,164,545	1,126,984	18,291,529	7,046,148	11,245,381	171.69	0.00	7.61	3.11										
Special Education Category 1	1,384	16,679,355	344,436	17,023,791	6,557,798	10,465,993	172.94	0.00	3.07	1.25										
Special Education Category 2	268	3,958,425	35,202	3,993,627	1,538,400	2,455,227	41.23	0.00	0.59	0.24										
Special Education Category 3	3,178	60,732,054	648,846	61,380,900	23,644,764	37,736,136	635.50	0.00	7.04	2.88										
Special Education Category 4	487	15,418,113	205,719	15,623,832	6,018,514	9,605,318	162.33	0.00	1.08	0.44										
Special Education Category 5	353	4,251,719	148,973	4,400,692	1,695,207	2,705,485	44.08	0.00	0.78	0.32										
Gifted - Special Education Category 6	6,674	54,293,102	673,390	54,966,492	21,173,846	33,792,646	556.15	0.00	14.79	6.05										
Remedial	1,326	8,707,770	76,165	8,783,935	3,383,692	5,400,243	88.40	0.00	2.94	1.20										
Alternative	969	6,363,371	68,237	6,431,608	2,477,544	3,954,064	64.60	0.00	2.15	0.88										
ESOL	1,696	23,296,589	97,418	23,394,007	9,011,692	14,382,315	242.29	0.00	3.76	1.54										
Special Education Itinerant				178,049	68,587	109,462														
Special Education Supplemental Speech				16,736	6,447	10,289														
TOTAL DIRECT INSTRUC.	86,766	568,811,616	9,334,733	578,341,134	222,784,932	355,556,202	5,602.42	119.44	192.29	78.65										
Cent. Admin/ Tchr. Sal Incr.		13,277,150	0	13,277,150	5,114,540	8,162,610					1	6			1	1	35.06	35.85	61.71	
School Administration		29,036,670	600,837	29,637,507	11,416,774	18,220,733							113	142.74	169.89					
Facility M&O			25,856,317	25,856,317	9,960,208	15,896,109														
MEDIA CENTER		13,591,575	1,203,014	14,794,589	5,699,078	9,095,511														144.85
20 Days Additional Instruction		4,526,535		4,526,535	1,743,683	2,782,852														
Staff & Professional Development				2,516,195	969,273	1,546,922														
Principal Staff and Prof. Dev.				44,333	17,078	27,255														
Midterm Hold Harmless				0	0	0														
ONE TIME QBE PAYMENT						0														
Charter System Adjustment				4,500,000		4,500,000														
QBE FORMULA EARNINGS	86,766	629,243,546	36,994,901	673,493,760	257,705,566	415,788,194	5,602.42	119.44	192.29	78.65	1	6	113	142.74	170.89	1	35.06	35.85	61.71	144.85

CATEGORICAL GRANTS	QBE Earnings	LESS LOCAL 5 MILLS	State Funds
Pupil Transportation Pgm (Includes 324 Drivers and Bus Replacement Funds of 0)	18,642,081		18,642,081
Sparsity - Regular	0		0
Nursing Services	2,085,181		2,085,181
Educational Equalization Grant	0		0
Charter Commission /GADOE Admin - State	0		0
Military Counselors	0		0

NOTES :
1. Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated, subject to each district's approved flexibility contract.
2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PM/PM) of $1,885 for an annual funding amount of $22,620 in QBE under appropriation in FY26(HB68).
3. Teacher Retirement is funded at 21.91% in QBE in FY26(HB68).

Total T&E: 265,274,276 **Includes T&E** : 132,042,476 **and HI :** 133,231,800

Date: 1/27/2026 12:00:00 AM

Georgia State Department Of Education

Earnings Sheet for FY 2026

12/16/2025

FY26 Initial Amendment 9--Published

System: 660 - Fulton County

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF $3,243.94

School: ALL

	Earnings ($)		Earned Positions	
CATEGORICAL GRANTS	**QBE Earnings**	**LESS LOCAL 5 MILLS**	**State Funds**	**K12**
Local Charter Supplement	490,395		490,395	
State Special Charter Supplement	0		0	
Social Worker	0		0	
Student Mental/Behavioral Health Services	880,000		880,000	
Targeted Support for Econ. Disadvantaged Stud.	0		0	
TOTAL FUNDING ON THIS ALLOTMENT SHEET	695,591,417	257,705,566	437,885,851	

WEIGHTS FOR FTE FUNDING FORMULA

FY 2026

FY26 Midterm

Salary Increment(%)	0 %
Retirement %	21.91 %
Health Insurance %	0 %
System Size	3300

CATEGORY	Kindergarten			Kindergarten Early Intervention			Primary Grades 1-3			Primary Grades 1-3 Early Intervention			Upper Elementary Grades 4-5		
TEACHER STUDENT RATIO			15			11			17			11			23
WEIGHT			1.692			2.0979			1.3038			1.841			1.0421
DIRECT INSTR. COST															
Teacher		65.4971%	$3,595.01		72.0331%	$4,902.28		75.0009%	$3,172.06		82.0854%	$4,902.28		69.3584%	$2,344.57
Aides/Parapro	1:18	18.1936%	$998.61	1:18	14.6734%	$998.61		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00
Subject Specialists		0.000%	$0.00		0.000%	$0.00	1:345	3.6956%	$156.30	1:345	2.6171%	$156.30	1:345	4.6238%	$156.30
Counselors	1:450	2.1772%	$119.50	1:450	1.7559%	$119.50	1:450	2.8255%	$119.50	1:450	2.0009%	$119.50	1:450	3.5351%	$119.50
Tech. Specialist	1:1100	0.8907%	$48.89	1:1100	0.7184%	$48.89	1:1100	1.1560%	$48.89	1:1100	0.8186%	$48.89	1:1100	1.4463%	$48.89
OPERATIONS COST		1.4238%	78.15		1.1483%	78.15		2.0310%	85.9		1.4383%	85.9		2.0832%	70.42
INDIRECT INSTR. COST - CENTRAL ADMIN															
Psychologist	1:2420	0.4048%	$22.22	1:2420	0.3265%	$22.22	1:2420	0.5254%	$22.22	1:2420	0.3721%	$22.22	1:2420	0.6573%	$22.22
Social Worker	1:2475	0.3959%	$21.73	1:2475	0.3193%	$21.73	1:2475	0.5138%	$21.73	1:2475	0.3639%	$21.73	1:2475	0.6428%	$21.73
Spec Ed Leadership		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00
Operations		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00
INDIRECT INSTR. COST - SCHOOL ADMIN															
Asst. Principal		1.0886%	$59.75		0.8780%	$59.75		1.4127%	$59.75		1.0005%	$59.75		1.7676%	$59.75
Secretary		0.7131%	$39.14		0.5751%	$39.14		0.9254%	$39.14		0.6554%	$39.14		1.1579%	$39.14
Operations		0.1428%	$7.84		0.1152%	$7.84		0.1854%	$7.84		0.1313%	$7.84		0.2319%	$7.84
FACILITY M & O		5.4300%	$298.00		4.3788%	$298.00		7.0460%	$298.00		4.9898%	$298.00		8.8156%	$298.00
20 Days Addtnl. Instr	1:15.7	0.6586%	36.15	1:15.7	0.5312%	36.15	1:15.7	0.8547%	36.15	1:15.7	0.6053%	36.15	1:15.7	1.0694%	36.15
STAFF DEVELOPMENT		0.5285%	29.01		0.5660%	38.52		0.6400%	27.07		0.6641%	39.66		0.6227%	21.05
MEDIA															
Personnel		2.1772%	$119.50		1.7559%	$119.50		2.8255%	$119.50		2.0009%	$119.50		3.5351%	$119.50
Materials		0.2789%	$15.31		0.2250%	$15.31		0.3620%	$15.31		0.2564%	$15.31		0.4529%	$15.31
TOTAL PER FTE COST		100.0000%	$5,488.81		100.0000%	$6,805.59		100.0000%	$4,229.36		100.0000%	$5,972.17		100.0000%	$3,380.37

WEIGHTS FOR FTE FUNDING FORMULA

FY 2026

FY26 Midterm

Salary Increment(%)	0 %
Retirement %	21.91 %
Health Insurance %	0 %
System Size	3300

CATEGORY	Upper Elementary Grades 4-5 Early Intervention			Middle Grades 6-8			Middle School 6-8			***Base*** High School Grades 9-12			Vocational Lab 9-12		
TEACHER STUDENT RATIO			11			23			20			23			20
WEIGHT			1.8363			1.0353			1.1445			1			1.1754
DIRECT INSTR. COST															
Teacher		82.2987%	$4,902.28		69.8109%	$2,344.57		72.6224%	$2,696.25		72.2754%	$2,344.57		70.7161%	$2,696.25
Aides/Parapro		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00
Subject Specialists	1:345	2.6239%	$156.30	1:345	4.6539%	$156.30	1:345	4.2099%	$156.30		0.000%	$0.00		0.000%	$0.00
Counselors	1:450	2.0061%	$119.50	1:450	3.5582%	$119.50	1:450	3.2187%	$119.50	1:450	3.6838%	$119.50	1:450	3.1342%	$119.50
Tech. Specialist	1:1100	0.8208%	$48.89	1:1100	1.4557%	$48.89	1:1100	1.3168%	$48.89	1:1100	1.5071%	$48.89	1:1100	1.2823%	$48.89
OPERATIONS COST		1.1822%	70.42		2.0968%	70.42		1.8967%	70.42		3.5019%	113.6		8.6079%	328.2
INDIRECT INSTR. COST - CENTRAL ADMIN															
Psychologist	1:2420	0.3730%	$22.22	1:2420	0.6616%	$22.22	1:2420	0.5985%	$22.22	1:2420	0.6850%	$22.22	1:2420	0.5828%	$22.22
Social Worker	1:2475	0.3648%	$21.73	1:2475	0.6470%	$21.73	1:2475	0.5853%	$21.73	1:2475	0.6699%	$21.73	1:2475	0.5699%	$21.73
Spec Ed Leadership		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00
Operations		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00
INDIRECT INSTR. COST - SCHOOL ADMIN															
Asst. Principal		1.0031%	$59.75		2.5661%	$86.18		2.3212%	$86.18		3.4181%	$110.88		2.9081%	$110.88
Secretary		0.6571%	$39.14		0.8406%	$28.23		0.7604%	$28.23		1.0262%	$33.29		0.8731%	$33.29
Operations		0.1316%	$7.84		0.1804%	$6.06		0.1632%	$6.06		0.2102%	$6.82		0.1789%	$6.82
FACILITY M & O		5.0028%	$298.00		8.8731%	$298.00		8.0265%	$298.00		9.1864%	$298.00		7.8158%	$298.00
20 Days Addtnl. Instr	1:15.7	0.6069%	36.15	1:15.7	1.0764%	36.15	1:15.7	0.9737%	36.15	1:15.7	1.1144%	36.15	1:15.7	0.9481%	36.15
STAFF DEVELOPMENT		0.6658%	39.66		0.6253%	21		0.6346%	23.56		0.6110%	19.82		0.5870%	22.38
MEDIA															
Personnel		2.0061%	$119.50		2.5661%	$86.18		2.3212%	$86.18		1.7090%	$55.44		1.4541%	$55.44
Materials		0.2570%	$15.31		0.3880%	$13.03		0.3510%	$13.03		0.4017%	$13.03		0.3417%	$13.03
TOTAL PER FTE COST		100.0000%	$5,956.69		100.0000%	$3,358.46		100.0000%	$3,712.70		100.0000%	$3,243.94		100.0000%	$3,812.78

WEIGHTS FOR FTE FUNDING FORMULA

FY 2026

FY26 Midterm

Salary Increment(%)	0 %
Retirement %	21.91 %
Health Insurance %	0 %
System Size	3300

CATEGORY	Special Education Category 1			Special Education Category 2			Special Education Category 3			Special Education Category 4			Special Education Category 5		
TEACHER STUDENT RATIO			8			6.5			5			3			8
WEIGHT			2.4792			2.9259			3.7212			6.021			2.5327
DIRECT INSTR. COST															
Teacher		83.8147%	$6,740.64		87.4059%	$8,296.17		89.3439%	$10,785.02		92.0291%	$17,975.03		82.0451%	$6,740.64
Aides/Parapro		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00
Subject Specialists		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00
Counselors	1:450	1.4859%	$119.50	1:450	1.2590%	$119.50	1:450	0.9899%	$119.50	1:450	0.6118%	$119.50	1:450	1.4545%	$119.50
Tech. Specialist	1:1100	0.6079%	$48.89	1:1100	0.5151%	$48.89	1:1100	0.4050%	$48.89	1:1100	0.2503%	$48.89	1:1100	0.5951%	$48.89
OPERATIONS COST		3.0956%	248.96		1.3839%	131.35		1.6916%	204.2		2.1627%	422.42		5.1416%	422.42
INDIRECT INSTR. COST - CENTRAL ADMIN															
Psychologist	1:2420	0.2763%	$22.22	1:2420	0.2341%	$22.22	1:2420	0.1841%	$22.22	1:2420	0.1138%	$22.22	1:2420	0.2705%	$22.22
Social Worker	1:2475	0.2702%	$21.73	1:2475	0.2289%	$21.73	1:2475	0.1800%	$21.73	1:2475	0.1113%	$21.73	1:2475	0.2645%	$21.73
Spec Ed Leadership	1:200	3.3433%	$268.88	1:200	2.8328%	$268.88	1:200	2.2274%	$268.88	1:200	1.3766%	$268.88	1:200	3.2727%	$268.88
Operations		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00
INDIRECT INSTR. COST - SCHOOL ADMIN															
Asst. Principal		1.0716%	$86.18		0.9080%	$86.18		0.7139%	$86.18		0.4412%	$86.18		1.0490%	$86.18
Secretary		0.3510%	$28.23		0.2974%	$28.23		0.2339%	$28.23		0.1445%	$28.23		0.3436%	$28.23
Operations		0.0754%	$6.06		0.0638%	$6.06		0.0502%	$6.06		0.0310%	$6.06		0.0738%	$6.06
FACILITY M & O		3.7100%	$298.00		3.1400%	$298.00		2.4700%	$298.00		1.5300%	$298.00		3.6300%	$298.00
20 Days Addtnl. Instr			0			0			0			0			0
STAFF DEVELOPMENT		0.6691%	53.81		0.6862%	65.13		0.6895%	83.23		0.6939%	135.54		0.6550%	53.81
MEDIA															
Personnel		1.0716%	$86.18		0.9080%	$86.18		0.7139%	$86.18		1.0716%	$86.18		1.0490%	$86.18
Materials		0.1620%	$13.03		0.1373%	$13.03		0.1079%	$13.03		0.0667%	$13.03		0.1586%	$13.03
TOTAL PER FTE COST		100.0000%	$8,042.31		100.0000%	$9,491.55		100.0000%	$12,071.35		100.0000%	$19,531.89		100.0000%	$8,215.77

WEIGHTS FOR FTE FUNDING FORMULA

FY 2026

FY26 Midterm

Salary Increment(%)	0 %
Retirement %	21.91 %
Health Insurance %	0 %
System Size	3300

CATEGORY	Gifted - Special Education Category 6			Remedial			Alternative			ESOL		
TEACHER STUDENT RATIO			12			15			15			7
WEIGHT			1.7359			1.371			1.5041			2.6356
DIRECT INSTR. COST												
Teacher		79.8037%	$4,493.76		80.8307%	$3,595.01		73.6791%	$3,595.01		90.1015%	$7,703.58
Aides/Parapro		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00
Subject Specialists		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00
Counselors	1:450	2.1222%	$119.50	1:450	2.6869%	$119.50	1:450	2.4491%	$119.50	1:450	1.3977%	$119.50
Tech. Specialist	1:1100	0.8682%	$48.89	1:1100	1.0992%	$48.89	1:1100	1.0020%	$48.89	1:1100	0.5718%	$48.89
OPERATIONS COST		1.7919%	100.9		1.2915%	57.44		1.4432%	70.42		0.6718%	57.44
INDIRECT INSTR. COST - CENTRAL ADMIN												
Psychologist	1:2420	0.3946%	$22.22	1:2420	0.4996%	$22.22	1:2420	0.4554%	$22.22	1:2420	0.2599%	$22.22
Social Worker	1:2475	0.3859%	$21.73	1:2475	0.4886%	$21.73	1:2475	0.4454%	$21.73	1:2475	0.2542%	$21.73
Spec Ed Leadership	1:200	4.7750%	$268.88		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00
Operations		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00
INDIRECT INSTR. COST - SCHOOL ADMIN												
Asst. Principal		1.5305%	$86.18		1.9377%	$86.18		11.0211%	$537.75		1.0080%	$86.18
Secretary		0.5013%	$28.23		0.6347%	$28.23		0.5786%	$28.23		0.3302%	$28.23
Operations		0.1076%	$6.06		0.1363%	$6.06		0.1242%	$6.06		0.0709%	$6.06
FACILITY M & O		5.2921%	$298.00		6.7003%	$298.00		6.1075%	$298.00		3.4854%	$298.00
20 Days Addtnl. Instr			0	1:15.7	0.8128%	36.15			0			0
STAFF DEVELOPMENT		0.6652%	37.46		0.6511%	28.96		0.6612%	32.26		0.6883%	58.85
MEDIA												
Personnel		1.5305%	$86.18		1.9377%	$86.18		1.7662%	$86.18		1.0080%	$86.18
Materials		0.2314%	$13.03		0.2930%	$13.03		0.2670%	$13.03		0.1524%	$13.03
TOTAL PER FTE COST		100.0000%	$5,631.02		100.0000%	$4,447.58		100.0000%	$4,879.28		100.0000%	$8,549.89

WEIGHTS FOR SALARY & OPERATIONS

BASE INSTRUCTION SALARY	
Previous Base Salary	$43,592.00
Salary Increment(%)	0.00%
10 Month salary increment	$0.00
Base Salary(10 MO)	$43,592.00
12 Month salary increment	$0.00
Base Salary(12 MO)	$43,592.00
Retirement %	21.91%
Retirement Amount	$9,551.01
Health Insurance %	0.00%
Health Insurance Amount	$0.00
Medicare %	1.45%
Medicare Amount	$632.08
Sick Leave for 8 days	$150.00
Total Instructional Sal(10MO)	$53,925.09
Teacher Aides	$17,975.03
ADMIN SALARY (10MO) excl Sick Leave	$53,775.09
ADMIN SALARY (12MO) excl Sick Leave	$64,530.11

CENTRAL ADMINISTRATION	
System Size	3,300
1 Superintendent Amount	$64,530.11
1 Secretary (12MO)	$14,449.00
Secretary Amount (12MO) W/Benfits	$17,614.78
1 Accountant (10MO)	$21,567.00
Acct. Amount (10MO) W/Benfits	$26,292.33
2 Asst. Suptd.(1 - 5,000)	$129,060.22
4 Asst. Suptd.(5,001 - 9,999)	$258,120.44
6 Asst. Suptd.(10,000 - +)	$387,180.66
Supplies	$0.00
Travel	$0.00
Equipment(Replacement)	$0.00
Miscellaneous	$0.00
Unemployment Ins & Workers Comp	$0.00
TOTAL OPERATIONS	$0.00
TOTAL OPERATIONS PER FTE	$0.00

WEIGHTS FOR SALARY & OPERATIONS

Kindergarten	
BASE SCHOOL SIZE	450
1/2 Assistant Principal Amount (10 MO)	$26,887.54
Assistant Principal (10 MO) per FTE	$59.75
Secretary (12MO)	$14,449.00
Secretary Amount (12MO) W/Benfits	$17,614.78
Secretary (12 MO) per FTE	$39.14
TOTAL SALARIES AMOUNT	$44,502.32
Total salaries PER FTE	$98.89
Supplies	$1,319.00
Travel	$750.00
Equipment(Replacement)	$880.00
Miscellaneous	$580.00
TOTAL OPERATIONS	$3,529.00
TOTAL OPERATIONS PER FTE	$7.84

Kindergarten Early Intervention	
BASE SCHOOL SIZE	450
1/2 Assistant Principal Amount (10 MO)	$26,887.54
Assistant Principal (10 MO) per FTE	$59.75
Secretary (12MO)	$14,449.00
Secretary Amount (12MO) W/Benfits	$17,614.78
Secretary (12 MO) per FTE	$39.14
TOTAL SALARIES AMOUNT	$44,502.32
Total salaries PER FTE	$98.89
Supplies	$1,319.00
Travel	$750.00
Equipment(Replacement)	$880.00
Miscellaneous	$580.00
TOTAL OPERATIONS	$3,529.00
TOTAL OPERATIONS PER FTE	$7.84

WEIGHTS FOR SALARY & OPERATIONS

Primary Grades 1-3	
BASE SCHOOL SIZE	450
1/2 Assistant Principal Amount (10 MO)	$26,887.54
Assistant Principal (10 MO) per FTE	$59.75
Secretary (12MO)	$14,449.00
Secretary Amount (12MO) W/Benfits	$17,614.78
Secretary (12 MO) per FTE	$39.14
TOTAL SALARIES AMOUNT	$44,502.32
Total salaries PER FTE	$98.89
Supplies	$1,319.00
Travel	$750.00
Equipment(Replacement)	$880.00
Miscellaneous	$580.00
TOTAL OPERATIONS	$3,529.00
TOTAL OPERATIONS PER FTE	$7.84

Primary Grades 1-3 Early Intervention	
BASE SCHOOL SIZE	450
1/2 Assistant Principal Amount (10 MO)	$26,887.54
Assistant Principal (10 MO) per FTE	$59.75
Secretary (12MO)	$14,449.00
Secretary Amount (12MO) W/Benfits	$17,614.78
Secretary (12 MO) per FTE	$39.14
TOTAL SALARIES AMOUNT	$44,502.32
Total salaries PER FTE	$98.89
Supplies	$1,319.00
Travel	$750.00
Equipment(Replacement)	$880.00
Miscellaneous	$580.00
TOTAL OPERATIONS	$3,529.00
TOTAL OPERATIONS PER FTE	$7.84

WEIGHTS FOR SALARY & OPERATIONS

Upper Elementary Grades 4-5	
BASE SCHOOL SIZE	450
1/2 Assistant Principal Amount (10 MO)	$26,887.54
Assistant Principal (10 MO) per FTE	$59.75
Secretary (12MO)	$14,449.00
Secretary Amount (12MO) W/Benfits	$17,614.78
Secretary (12 MO) per FTE	$39.14
TOTAL SALARIES AMOUNT	$44,502.32
Total salaries PER FTE	$98.89
Supplies	$1,319.00
Travel	$750.00
Equipment(Replacement)	$880.00
Miscellaneous	$580.00
TOTAL OPERATIONS	$3,529.00
TOTAL OPERATIONS PER FTE	$7.84

Upper Elementary Grades 4-5 Early Intervention	
BASE SCHOOL SIZE	450
1/2 Assistant Principal Amount (10 MO)	$26,887.54
Assistant Principal (10 MO) per FTE	$59.75
Secretary (12MO)	$14,449.00
Secretary Amount (12MO) W/Benfits	$17,614.78
Secretary (12 MO) per FTE	$39.14
TOTAL SALARIES AMOUNT	$44,502.32
Total salaries PER FTE	$98.89
Supplies	$1,319.00
Travel	$750.00
Equipment(Replacement)	$880.00
Miscellaneous	$580.00
TOTAL OPERATIONS	$3,529.00
TOTAL OPERATIONS PER FTE	$7.84

WEIGHTS FOR SALARY & OPERATIONS

Middle Grades 6-8	
BASE SCHOOL SIZE	624
1 Assistant Principal Amount (10 MO)	$53,775.09
Assistant Principal (10 MO) per FTE	$86.18
Secretary (12MO)	$14,449.00
Secretary Amount (12MO) W/Benfits	$17,614.78
Secretary (12 MO) per FTE	$28.23
TOTAL SALARIES AMOUNT	$71,389.87
Total salaries PER FTE	$114.41
Supplies	$1,319.00
Travel	$1,000.00
Equipment(Replacement)	$880.00
Miscellaneous	$580.00
TOTAL OPERATIONS	$3,779.00
TOTAL OPERATIONS PER FTE	$6.06

Middle School 6-8	
BASE SCHOOL SIZE	624
1 Assistant Principal Amount (10 MO)	$53,775.09
Assistant Principal (10 MO) per FTE	$86.18
Secretary (12MO)	$14,449.00
Secretary Amount (12MO) W/Benfits	$17,614.78
Secretary (12 MO) per FTE	$28.23
TOTAL SALARIES AMOUNT	$71,389.87
Total salaries PER FTE	$114.41
Supplies	$1,319.00
Travel	$1,000.00
Equipment(Replacement)	$880.00
Miscellaneous	$580.00
TOTAL OPERATIONS	$3,779.00
TOTAL OPERATIONS PER FTE	$6.06

WEIGHTS FOR SALARY & OPERATIONS

High School Grades 9-12	
BASE SCHOOL SIZE	970
2 Assistant Principal Amount (10 MO)	$107,550.18
Assistant Principal (10 MO) per FTE	$110.88
Secretary (12MO)	$14,449.00
Secretary Amount (12MO) W/Benfits	$17,614.78
Secretary (12 MO) per FTE	$18.16
Secretary (10 MO)	$12,040.83
Secretary Amount (10 MO)	$14,678.98
Secretary (10 MO) per FTE	$15.13
TOTAL SALARIES AMOUNT	$139,843.94
Total salaries PER FTE	$144.17
Supplies	$2,198.00
Travel	$1,500.00
Equipment(Replacement)	$1,759.00
Miscellaneous	$1,162.00
TOTAL OPERATIONS	$6,619.00
TOTAL OPERATIONS PER FTE	$6.82

Vocational Lab 9-12	
BASE SCHOOL SIZE	970
2 Assistant Principal Amount (10 MO)	$107,550.18
Assistant Principal (10 MO) per FTE	$110.88
Secretary (12MO)	$14,449.00
Secretary Amount (12MO) W/Benfits	$17,614.78
Secretary (12 MO) per FTE	$18.16
Secretary (10 MO)	$12,040.83
Secretary Amount (10 MO)	$14,678.98
Secretary (10 MO) per FTE	$15.13
TOTAL SALARIES AMOUNT	$139,843.94
Total salaries PER FTE	$144.17
Supplies	$2,198.00
Travel	$1,500.00
Equipment(Replacement)	$1,759.00
Miscellaneous	$1,162.00
TOTAL OPERATIONS	$6,619.00
TOTAL OPERATIONS PER FTE	$6.82

WEIGHTS FOR SALARY & OPERATIONS

Special Education Category 1	
BASE SCHOOL SIZE	624
1 Assistant Principal Amount (10 MO)	$53,775.09
Assistant Principal (10 MO) per FTE	$86.18
Secretary (12MO)	$14,449.00
Secretary Amount (12MO) W/Benfits	$17,614.78
Secretary (12 MO) per FTE	$28.23
TOTAL SALARIES AMOUNT	$71,389.87
Total salaries PER FTE	$114.41
Supplies	$1,319.00
Travel	$1,000.00
Equipment(Replacement)	$880.00
Miscellaneous	$580.00
TOTAL OPERATIONS	$3,779.00
TOTAL OPERATIONS PER FTE	$6.06

Special Education Category 2	
BASE SCHOOL SIZE	624
1 Assistant Principal Amount (10 MO)	$53,775.09
Assistant Principal (10 MO) per FTE	$86.18
Secretary (12MO)	$14,449.00
Secretary Amount (12MO) W/Benfits	$17,614.78
Secretary (12 MO) per FTE	$28.23
TOTAL SALARIES AMOUNT	$71,389.87
Total salaries PER FTE	$114.41
Supplies	$1,319.00
Travel	$1,000.00
Equipment(Replacement)	$880.00
Miscellaneous	$580.00
TOTAL OPERATIONS	$3,779.00
TOTAL OPERATIONS PER FTE	$6.06

WEIGHTS FOR SALARY & OPERATIONS

Special Education Category 3	
BASE SCHOOL SIZE	624
1 Assistant Principal Amount (10 MO)	$53,775.09
Assistant Principal (10 MO) per FTE	$86.18
Secretary (12MO)	$14,449.00
Secretary Amount (12MO) W/Benfits	$17,614.78
Secretary (12 MO) per FTE	$28.23
TOTAL SALARIES AMOUNT	$71,389.87
Total salaries PER FTE	$114.41
Supplies	$1,319.00
Travel	$1,000.00
Equipment(Replacement)	$880.00
Miscellaneous	$580.00
TOTAL OPERATIONS	$3,779.00
TOTAL OPERATIONS PER FTE	$6.06

Special Education Category 4	
BASE SCHOOL SIZE	624
1 Assistant Principal Amount (10 MO)	$53,775.09
Assistant Principal (10 MO) per FTE	$86.18
Secretary (12MO)	$14,449.00
Secretary Amount (12MO) W/Benfits	$17,614.78
Secretary (12 MO) per FTE	$28.23
TOTAL SALARIES AMOUNT	$71,389.87
Total salaries PER FTE	$114.41
Supplies	$1,319.00
Travel	$1,000.00
Equipment(Replacement)	$880.00
Miscellaneous	$580.00
TOTAL OPERATIONS	$3,779.00
TOTAL OPERATIONS PER FTE	$6.06

WEIGHTS FOR SALARY & OPERATIONS

Special Education Category 5	
BASE SCHOOL SIZE	624
1 Assistant Principal Amount (10 MO)	$53,775.09
Assistant Principal (10 MO) per FTE	$86.18
Secretary (12MO)	$14,449.00
Secretary Amount (12MO) W/Benfits	$17,614.78
Secretary (12 MO) per FTE	$28.23
TOTAL SALARIES AMOUNT	$71,389.87
Total salaries PER FTE	$114.41
Supplies	$1,319.00
Travel	$1,000.00
Equipment(Replacement)	$880.00
Miscellaneous	$580.00
TOTAL OPERATIONS	$3,779.00
TOTAL OPERATIONS PER FTE	$6.06

Gifted - Special Education Category 6	
BASE SCHOOL SIZE	624
1 Assistant Principal Amount (10 MO)	$53,775.09
Assistant Principal (10 MO) per FTE	$86.18
Secretary (12MO)	$14,449.00
Secretary Amount (12MO) W/Benfits	$17,615.00
Secretary (12 MO) per FTE	$28.23
TOTAL SALARIES AMOUNT	$71,390.09
Total salaries PER FTE	$114.41
Supplies	$1,319.00
Travel	$1,000.00
Equipment(Replacement)	$880.00
Miscellaneous	$580.00
TOTAL OPERATIONS	$3,779.00
TOTAL OPERATIONS PER FTE	$6.06

WEIGHTS FOR SALARY & OPERATIONS

FY 2026

FY26 Midterm

Remedial	
BASE SCHOOL SIZE	624
1 Assistant Principal Amount (10 MO)	$53,775.09
Assistant Principal (10 MO) per FTE	$86.18
Secretary (12MO)	$14,449.00
Secretary Amount (12MO) W/Benfits	$17,614.78
Secretary (12 MO) per FTE	$28.23
TOTAL SALARIES AMOUNT	$71,389.87
Total salaries PER FTE	$114.41
Supplies	$1,319.00
Travel	$1,000.00
Equipment(Replacement)	$880.00
Miscellaneous	$580.00
TOTAL OPERATIONS	$3,779.00
TOTAL OPERATIONS PER FTE	$6.06

Alternative	
BASE SCHOOL SIZE	624
1 Assistant Principal Amount (10 MO)(0)	$53,775.09
Assistant Principal (10 MO) per FTE	$537.75
Secretary (12MO)	$14,449.00
Secretary Amount (12MO) W/Benfits	$17,614.78
Secretary (12 MO) per FTE	$28.23
TOTAL SALARIES AMOUNT	$71,389.87
Total salaries PER FTE	$114.41
Supplies	$1,319.00
Travel	$1,000.00
Equipment(Replacement)	$880.00
Miscellaneous	$580.00
TOTAL OPERATIONS	$3,779.00
TOTAL OPERATIONS PER FTE	$6.06

WEIGHTS FOR SALARY & OPERATIONS

ESOL	
BASE SCHOOL SIZE	624
1 Assistant Principal Amount (10 MO)	$53,775.09
Assistant Principal (10 MO) per FTE	$86.18
Secretary (12MO)	$14,449.00
Secretary Amount (12MO) W/Benfits	$17,614.78
Secretary (12 MO) per FTE	$28.23
TOTAL SALARIES AMOUNT	$71,389.87
Total salaries PER FTE	$114.41
Supplies	$1,319.00
Travel	$1,000.00
Equipment(Replacement)	$880.00
Miscellaneous	$580.00
TOTAL OPERATIONS	$3,779.00
TOTAL OPERATIONS PER FTE	$6.06

DIRECT INSTRUCTIONAL OPERATIONAL COSTS

FY 2026 **FY26 Midterm**

CATEGORY	Kindergarten	Kindergarten Early Intervention	Primary Grades 1-3	Primary Grades 1-3 Early Intervention	Upper Elementary Grades 4-5	Upper Elementary Grades 4-5 Early Intervention	Middle Grades 6-8	Middle School 6-8	High School Grades 9-12	Vocational Lab 9-12
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18.00	0.00
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

DIRECT INSTRUCTIONAL OPERATIONAL COSTS

FY 2026 **FY26 Midterm**

CATEGORY	Special Education Category 1	Special Education Category 2	Special Education Category 3	Special Education Category 4	Special Education Category 5	Gifted - Special Education Category 6	Remedial	Alternative	ESOL
Consumable Materials	149.48	38.88	51.06	220.45	220.45	53.27	32.00	26.51	32.00
Instructional Materials	57.65	33.73	30.21	48.69	48.69	22.92	21.49	39.87	21.49
Travel	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93
Equipment(Replacement)	40.90	57.81	122.00	152.35	152.35	23.78	3.02	3.11	3.02
Non Vocational Lab Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	**248.96**	**131.35**	**204.20**	**422.42**	**422.42**	**100.90**	**57.44**	**70.42**	**57.44**
Media Books/Periodicals	13.03	13.03	13.03	13.03	13.03	13.03	13.03	13.03	13.03

GLOSSARY

This glossary contains definitions of terms used in the official budget book, as well as other terms as deemed necessary for common understandings concerning budget procedures for the Fulton County School System. Some of these definitions are not primarily financial accounting terms but have been included due to their significance to the budgeting process. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

ACCOUNTING SYSTEM

The method by which all activities and events affecting the accounts of administrative unit and that unit's associated programs are recorded and reported. Specifically, it describes (1) what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) data recording, classifying, and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing and initiating reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

ACCRUAL BASIS

The basis of accounting under which revenues are recorded when levies are made and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received, or the payment is actually made.

See *also* **ACCRUE, REVENUE, EXPENDITURES.**

ACCRUE

To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received, or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds.

See also **ACCRUAL BASIS**.

ACCRUED INTEREST

Interest accumulated between interest dates but not yet due.

ADMINISTRATION

The term referring to those activities which have, as their purpose, the general regulation, direction, and control of the affairs of a local education agency.

AD VALOREM TAXES

Taxes levied on the assessed valuation (less exemptions) of real and personal property, including automobiles.

See also **ASSESSED VALUE**, **TAX DIGEST**.

AMORTIZATION

The spreading out of capital expenses for intangible assets over a specific period of time (usually over the asset's useful life) for accounting and tax purposes.

APPROPRIATION

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

APPROPRIATION ACCOUNT

A budgetary account set up to record specific authorizations to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

APPROPRIATION CONTROL

The control or management of a school district's business affairs in accordance with an approved budget and with a responsibility to keep expenditures within authorized amounts.

See also **BUDGETARY CONTROL**.

AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)

An act making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for the fiscal year ending September 30, 2009, and for other purposes.

ASSESSED VALUE

A valuation set upon real estate or other property by a government as a basis for levying taxes. Forty percent of Appraised Value is used as the tax basis in Georgia.

AT PROMISE

A program which provides supplemental reading instruction to Sixth Grade students who are performing at least two years below their grade-level instruction.

AT RISK PROGRAM

An elementary school reading recovery program based on the assumption that intensive intervention during the early years of schooling is the most productive investment of resources. It provides a second chance in reading for young children who are at risk of failure in their first year of reading instruction.

AUSTERITY

Measures taken by government to reduce expenditures in an attempt to shrink a growing budget deficit.

AVERAGE DAILY ATTENDANCE (ADA)

In a given school year, the average daily attendance for a given school is the aggregate days attendance of the school divided by the number of days school was actually in session. Only days in which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session.

BALANCE SHEET

A summarized statement, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

BALANCED BUDGET

When the total sum of money a governmental entity collects in a year is equal to the amount it spends on personnel, non-personnel, and debt interest.

BOARD OF ASSESSORS (BOA)

The legal body established by state law to determine the fair market value of all real and personal property in the county for property tax purposes. The State of Georgia requires that property owners declare their property and its value to the Board of Assessors, which is tasked with correcting property owner returns so that all property in the Tax Digest correctly reflects its fair market value. The BOA determines the Appraised Value of property, which is then multiplied by 40% to determine the Assessed Value of property to which the Millage Rate is applied.

See also ***ASSESSED VALUE***, ***MILLAGE RATE***.

BOARD OF EDUCATION DISTRICT

The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.

BOND

A written promise, generally under seal to pay a specified sum of money, called the face value, at a fixed time in the future, called the maturity date, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

BONDED DEBT

The part of the school district debt which is covered by outstanding bonds of the district. This type of debt is sometimes called “Funded Debt”.

BONDS AUTHORIZED AND ISSUED

The part of the school district bond which has been legally authorized, but not issued and which can be issued and sold without further authorization.

BONDS ISSUED

Bonds sold to a holder, to whom the issuer is indebted.

BONDS PAYABLE

The face value of bonds issued for which the issuer is liable.

BUDGET

A budget is a plan of financing operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

BUDGET ADJUSTMENT

An administrative procedure used to revise a budgeted amount after the Annual Budget has been adopted by the Board of Education and approved by the State Board of Education.

BUDGET CALENDAR

The schedule of key dates used in the preparation and adoption of the Annual Budget.

BUDGET DOCUMENT

The instrument used as a comprehensive financial plan of operations of the Board of Education.

BUDGET MESSAGE

The opening section of the budget book provided to the Board and public. The budget message is a general summary of the most important aspects of the proposed budget and includes the recommendations of the Superintendent.

BUDGETARY CONTROL

Budgetary Control refers to the management of the business affairs of the school district in accordance with an approved budget. Budget managers have a responsibility to keep expenditures within the authorized amounts.

See also **APPROPRIATION CONTROL**.

BUILDINGS

A fixed asset account, which reflects the acquisition value of permanent structures used to house persons and property, owned by the local education agency. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

BUSINESS AREA

A Business Area (BA) is an organizational unit of financial accounting that represents a separate area of operations or responsibilities within an organization and to which value changes recorded in Financial Accounting can be allocated.

CAPITAL ASSETS

Capital Assets are items owned by Fulton County School System such as land, buildings, equipment, and other that are used over a period of time to provide service to the organization and the organization community. Capital assets may be used to produce goods or to repair, maintain, or construct other assets.

CAPITAL BUDGET

The capital budget is a plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget.

See also ***CAPITAL PROGRAM***.

CAPITALIZATION

A process of defining the value or threshold used to determine whether an item will need to be recorded as expenditure or kept as a fixed asset.

CAPITAL OUTLAYS

Expenditures which result in the acquisition of or addition to fixed assets.

CAPITAL PROGRAM

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CAPITAL PROJECTS

Capital Projects are those that result in the acquisition or construction of land, buildings, and related improvements.

CARES ACT - COVID-19

The CARES Act provides education funding to state education agencies and local education agencies to support schools as they are dealing with the effects of the COVID-19 Pandemic.

CASH ACCOUNTING

A basis of accounting in which transactions are recorded when cash is either received or expended.

CAREER & TECHNICAL EDUCATION

Career & Technical Education programs provide FCS students opportunities to apply mathematics, science, and communication competencies in laboratory and occupational settings that develop specific technical skills applicable in broad concentration areas.

CERTIFIED TAX DIGEST

That annual property tax digest certified by the tax receiver or tax commissioner of a county to the Department of Revenue and approved by the State Revenue Commissioner.

CHART OF ACCOUNTS

A list of accounts systematically arranged, applicable to a specific concern, giving account names and numbers, if any. A chart of accounts, accompanied by descriptions of their use and of the general operation of the books of accounts, becomes a classification or manual of accounts: a leading feature of a system of accounts.

CLASSIFICATION, FUNCTION

As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end, for example, Instruction, School Administration, Plant Maintenance and Operation.

CLASSIFICATION, OBJECT

As applied to expenditures, this term has reference to an article or service received; for example, payroll costs, purchased and contracted services, materials, and supplies.

CODING

A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information.

COLLECTION RATE

Collection rate is used to approximate the revenue to be collected from ad valorem taxes. This rate accounts for uncollectible taxes and tax releases made by County tax assessors.

CONNECTION TEACHER

In the middle school program, this term designates a certified teacher teaching in one of the areas other than the core courses. Connection courses include teaching areas such as Art, Health and Physical Education, Foreign Language, Business Education, Technology, Music, and Family Resource Management.

See also **INTERDISCIPLINARY TEACHER**.

CONTINGENCY

Amount of money set aside for emergency school needs during the year.

CONTINUOUS ACHIEVEMENT

A program based on the belief that each child is different and learns in her own way and in his own time. Continuous Achievement clearly defines subject content, sets expectations for knowledge and skill levels, and provides assessments that are an important part of instruction.

CONTRACTED SERVICES

Contracted Services are a type of expenditure that includes labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

COST PER PUPIL

By dividing a monetary amount by an enrollment number, can be normalized across schools and districts in order to determine relative efficiencies. Possible measures can include budget or expenditure data for a given period of time, or a pupil unit of measure such as daily membership or daily enrollment.

COST CENTER BUDGETING

Fulton County School System uses a site-based management system known as “cost center budgeting”, aimed at empowering each local school and local activity center. Cost Center provides reasonable and appropriate flexibility to local schools, while increasing fiscal accountability.

CRITERON REFERENCED COMPETENCY TEST (CRCT)

The Criterion Referenced Competency Test is a set of assessments which measure a student’s mastery of a subject as compared to a rubric. The tests measure specific skills included in the Georgia Core Curriculum that are considered essential for continued academic progress.

DEBT

A debt is an obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, and notes, etc.

DEBT LIMIT

The debt limit is the maximum amount of gross or net debt that is legally permitted.

DEBT SERVICE

Interest and principal payments associated with the issuance of bonds.

DEBT SERVICE FUND

A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

DELINQUENT TAXES

Delinquent taxes are those that remain unpaid on or after the date on which a penalty for non-payment is attached.

DEPRECIATION

The periodic writing down of the cost of buildings, equipment, and other limited-life assets because of wear and tear from use or disuse, obsolescence, accidents, or inadequacy. Depreciation is the loss of value and assigns to a fiscal period a portion of the original cost of the Fixed Assets.

DIGEST

See Tax Digest.

DISBURSEMENTS

Disbursements are payments for goods and services.

DIVISION

A division is a major administrative component of the school system that indicates overall management responsibility for an operation or a group of related operations within a functional area.

DONATIONS (PRIVATE SOURCES)

Money received from a philanthropic foundation, private individuals, private organizations for which no repayment or special service to the contractor is expected. Separate accounts may be maintained.

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 completive participation in an extracurricular activity
6. Serving as a student assistant unless this activity is an approved career or vocational education work program.
7. Individual study courses which have no outline of course objectives available
8. Other courses designated by the State board.
9. The student is not enrolled in a program or not attending regularly.
10. A resident student paying tuition or fees in excess of the local cost per student.
11. A non-resident student paying tuition or fees in excess of the local cost per student.
12. A student who has not attended within 10 days of the count.

Each student is counted for each one-sixth of the school day for the eligible program in which he or she is enrolled. The resulting total, when divided by six, is known as the full-time equivalent (FTE) program count. An average of the counts reported at three different times during the year are used in the funding formula.

See also **QUALITY BASIC EDUCATION**.

FUNCTION

Function is an accounting term relating to both the budget and the financial report. A “function” is a grouping of activities being performed for which salaries and other types of direct costs are expended and accounted. Functions and sub functions consist of activities which have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities should be combinable, comparable, relatable, and mutually exclusive. Both the budget and the financial reports group activities within “functions”.

FUND

A fiscal and accounting entity which is comprised of a self-balancing set of accounts that reflect all assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectivities, and to facilitate management control.

FUND BALANCE

Fund Balance refers to the excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund’s assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

FUND BALANCE – UNDESIGNATED

That portion of the excess funds which has no legal commitments or formal designations by the Board for future funding needs.

FUND, CAPITAL PROJECTS

The Capital Projects Fund is used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the related bond issue. Capital project funds are designated to account for acquisition or construction of capital outlay assets which are not acquired directly by the general fund, special revenue funds, or enterprise funds. Capital project funds have been developed to account for the proceeds of a specific bond issue and revenue from other possible sources which are designated for capital outlay, i.e., for land, buildings, and equipment.

FUND, DEBT SERVICE

The fund used to finance and account for payment of principal and interest on all long-term general obligation debts. Debt service funds are used to accumulate resources over the outstanding life of the bond issue in an amount equal to the maturity value. Cash of the debt service may be invested in income-producing securities which are converted back into cash at the maturity date for use in retiring bonds.

FUND, ENTERPRISE

The used to finance and account for the acquisition, operations, and maintenance of school district facilities and services which are entirely or predominately self-supportive by user charges. Budgetary accounts and formal budgetary accounting are recommended for Enterprise Funds. The accounting consists primarily of proper recording of receipts and disbursements.

FUND, GENERAL

The fund used to finance the ordinary operations of the education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

FUND, INTERNAL SERVICE

A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit. Amounts expended by the fund are restored thereto either from operating earnings or by transfer from other funds so that the original fund capital is kept intact.

FUND, SPECIAL REVENUE

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

FUND, TRUST AND AGENCY – FIDUCIARY

The fund used to account for money and property held in trust by a school system for individuals, government entities, or non-public organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the district held for a short period, and then disbursed to authorized recipients.

GENERAL OBLIGATION BONDS

Bonds issued to finance major projects with resources from tax collection to repay debt. The full faith, credit, and taxing power of the government back this type of bond.

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP)

A system of uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

GRANT

Contribution of either money or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose.

HIGH SCHOOL

A school classified as high school by state and local statutes or practices and composed of grades nine through twelve.

HOUSE BILL 1187

The new Education Reform Act of 2000. HB 1187 has changed the QBE programs from 13 to 19.

See also **QUALITY BASIC EDUCATION**.

INSTRUCTION

Direct interaction between students and classroom teachers, paraprofessionals and/or related staff involving teaching students in a teaching/learning environment in a systematic program designed to assist students in acquiring competency in knowledge, skills and understanding.

INSTRUCTIONAL MATERIAL – SUPPLIES

An object of expenditure related to amounts paid for the acquisition of devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

INTERDISCIPLINARY TEACHER

In the middle school program, this term designates a certified teacher teaching one of the state-mandated core subjects: Math, Science, English language, and Social Studies.

See also **CONNECTION TEACHER**.

INTER-FUND TRANSFERS

Amounts transferred from one fund to another fund.

INTERGOVERNMENTAL REVENUES

Revenues received from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

INVOICE

An itemized statement of merchandise shipped or sent to a purchaser, consignee, etc., with the quantity, value or prices, and charges annexed.

JUNIOR RESERVE OFFICER'S TRAINING CORPS (JROTC)

A high school program designed to develop leadership skills in students and provide a future resource of officers for the military services.

KINDERGARTEN

A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

LAND

A fixed asset account that reflects the acquisition value of land owned by a school system. If land is purchased, this account includes the purchase costs and other associated improvement costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at the time of requisition.

LAPSE

A lapse is the difference between budgeted revenue and expenses and actual revenue and expenses.

LOCAL EDUCATION AGENCY

As defined by the Elementary and Secondary Education Act, a Local Education Agency is a public board of education or other public authority legally constituted within a State for either administrative control or direction of, or to perform a service function for, public elementary schools or secondary schools in a city, county, township, school district, or other political subdivision of a State, or for a combination of school districts or counties that is recognized in a State as an administrative agency for its public elementary schools or secondary schools.

LEVY

(Verb) To impose taxes or special assessments or (noun) the total of taxes or special assessments imposed by a governmental unit.

LIABILITY INSURANCE

Expenditures for insurance coverage of the school system, or its officers, against losses resulting from judgment awarded against the system. Also, recorded here are any expenditures (not judgments) made in lieu of liability insurance.

LINE-ITEM BUDGET

A detailed expense or expenditure budget generally classified by object of expenditure within each organizational unit.

LOCAL FAIR SHARE

Each local board of education is required to provide and use local funds in support of the QBE Act. A minimum of the equivalent of 5 mills must be provided. The Local Fair Share is computed by the Georgia Department of Education and identified on the allotment sheet provided to each school system following actions of the Georgia General Assembly. Local Fair Share is subtracted from the total QBE revenue entitlements in order to arrive to the net State QBE earnings.

LONG-TERM DEBT

Debt with a maturity of more than one year after the date of issuance.

LOST AND DAMAGED TEXTBOOKS

The cost of replacing lost or damaged texts, so that inventories are maintained at prescribed levels.

MAINTENANCE OF PLANT

Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

MATERIALS AND SUPPLIES

Expendable materials and operating supplies necessary to conduct school or departmental operations.

MIDDLE SCHOOL

A school classified as middle by state and local statutes or practices and composed of grades six through eight.

MILL

A mill is equal to $1 for each $1000 of taxable property value.

MILLAGE RATE

The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value established by the governing authority each fiscal year.

MODIFIED ACCRUAL BASIS

The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under this basis, revenues and other financial resources are recognized when they accrue, that is when they become both “measurable” and “available” to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred.

NO CHILD LEFT BEHIND (NCLB)

“No Child Left Behind” is the informal name for the current re-authorization of the Elementary and Secondary Education Act of 1965. This act is designed to reduce the disparity in academic achievement between advantaged and disadvantaged students. The current authorization ties year-over-year academic improvement on standardized tests to federal funds.

OBJECT

An accounting term used to describe the service or commodity obtained as a result of a specific expenditure or to describe a specific revenue source.

OBJECTIVE

Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

OTHER LOCAL RECEIPTS

Included in these receipts is income from such items as compensation for property damage, tuition, rent, etc.

OPERATING BUDGET

This refers to the portion of the budget that pertains to daily operations of the school district.

PAYROLL COSTS

All costs covered under the following objects of expenditures: Certified Salaries, Classified Salaries and Employee Benefits.

See also **PERSONNEL COSTS**.

PERSONNEL *COSTS*

Personnel Costs are expenditures for salaries, fringe benefits, etc.

PER PUPIL (ALLOTMENT)

The per pupil allotment is an allotment to each school for material and supplies based on the quantity and characteristics of those pupils.

PER PUPIL (EXPENDITURE)

This refers to expenditures for a given period of time divided by a pupil unit of measure.

PERSONNEL, ADMINISTRATIVE

Personnel on the school payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the school district that are system-wide and not confined to one school, subject, or narrow phase of school activity: for example, superintendent of schools.

PERSONNEL, CLERICAL

Clerical positions are those which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records.

PERSONNEL, HEALTH

Persons in the field of physical and mental health such as physicians, psychiatrists, school nurses, dentists, dental hygienists, psychiatric, social workers, and therapists, whose services are directed primarily at individuals, although sometimes used for group activities.

PERSONNEL, INSTRUCTIONAL

Instructional Personnel are those who render services dealing directly with the instruction of pupils. Included here are teachers, paraprofessionals.

PERSONNEL, INSTRUCTIONAL STAFF

Persons who manage, direct, and supervise the district-wide instructional program, and improve the quality of instruction and the curriculum. Included here are supervisors of instruction, curriculum, research, and development, etc.

PERSONNEL, MAINTENANCE

Maintenance Personnel are those on the school payroll who are primarily engaged in the repairing and upkeep of grounds, buildings, and equipment.

PROGRAM

In budgeting, a program refers an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

PROGRAM BUDGET

A program budget is one wherein expenditures are based primarily on programs of work and secondarily on character and object. A program budget is a transitional type of budget between the traditional character and object budget on the one hand, and the performance budget on the other.

PROGRAM WEIGHTS

Since different programs vary in their cost to operate, each of the nineteen (19) QBE programs is assigned a different program weight. These weights reflect the cost of teachers, paraprofessionals, and other instructional personnel; instructional materials; facility maintenance and operation (M&O) costs; media center personnel and material costs; school and central office administration costs and staff development. See also QBE.

PROPERTY INSURANCE

Property Insurance covers expenditures for all forms of insurance covering the loss of, or damage to, property of the local education agency from fire, theft, storm, or any other cause. Also recorded here are costs for appraisals of property for insurance purposes.

PROVISO

A clause in a document imposing a qualification, condition, or restriction.

PUPIL TRANSPORTATION SERVICES

These services consist of those activities involved with the conveyance of pupils to and from school activities, as provided by State law. Pupil Transportation Services include trips between home and school or trips to school activities. This service area is applicable to both schools and school system.

PURCHASE ORDER

A purchase order is a document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

PURCHASED SERVICES

Personal services rendered by personnel who are not on the payroll of the school system and other services which may be purchased by the school system.

QUALITY BASIC EDUCATION ALLOTMENTS (QBE)

Funds are allotted by the State on the basis of "Weighted" FTE (Full-time Equivalent students) to the local school system. The following are nineteen (19) programs of allotment under Q.B.E.:

PROGRAM NAME	
1. Kindergarten (EIP)	11. Persons with disabilities: Category I
2. Grades 1 - 3 (EIP)	12. Persons with disabilities: Category II
3. Grades 4 - 5 (EIP)	13. Persons with disabilities: Category III
4. Kindergarten	14. Persons with disabilities: Category IV
5. Grades 1 – 3	15. Persons with disabilities: Category V
6. Grades 4 – 5	16. Intellectually Gifted Students: Cat VI
7. Grades 6 – 8	17. Remedial Education
8. Grades 9 – 12	18. Alternative Education
9. HS Vocational Lab	19. English for Speakers of Other Languages (ESOL)
10. Middle School Program	

QBE – MID-TERM ADJUSTMENT

Because the QBE formula is based on FTE counts which are taken primarily in the previous school year, there will be a need to adjust the total allotment as more recent counts become available. If the more recent counts result in an increase in funds needed, the State Board will request the additional funds from the General Assembly.

QBE – PROGRAM

For QBE purposes, a program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. Nineteen (19) broad program areas are defined under QBE legislation for categorical reporting.

QUALIFIED SCHOOL CONSTRUCTION BOND (QSCB)

QSCBs are a U.S. debt instrument created by Section 1521 of the American Recovery and Reinvestment Act of 2009. Section 54F of the Internal Revenue code covers QSCBs. QSCBs allow schools to borrow at a nominal zero percent rate for the rehabilitation, repair and equipping of schools. In addition, QSCB funds can be used to purchase land on which a public school will be built. The QSCB lender receives a Federal tax credit in lieu of receiving an interest payment.

RECEIPTS, NONREVENUE

Amounts received which either incur an obligation that must be met at some future date or change the form of an asset from property to cash and, therefore, decrease the amount and value of school property. Money received from loans, sale of bonds, sale of property purchased from capital funds, and proceeds from insurance loss settlements constitute most of the non-revenue receipts.

RECEIPTS, REVENUE

Additions to assets which do not incur an obligation that must be met at some future date and do not represent exchanges of property for money.

REIMBURSEMENT

Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm, or corporation.

RENTALS

Rentals are expenditures for the lease or rental of land, buildings, and equipment for the temporary or long-range use of the local education agency.

RESERVE

An account used to indicate that a portion of fund balance is restricted for a specific purpose.

RESERVE FOR ENCUMBRANCES

This refers to a reserve representing the designation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior-year encumbrances.

RESERVE FOR GROWTH

An amount reserved by the Board to accommodate student growth beyond projections and state compliance situations.

REVENUE

Additions to the assets of a fund that are made available to finance the fund’s expenditures during a fiscal period.

REVISED BUDGET

An increase or decrease to the original amount as adopted by the governing body.

ROLLBACK

A rollback is a reduction in the millage tax rate to offset any increased revenue resulting from property re-evaluation.

SALARIES

This includes expenditures for hourly, daily, and monthly salaries including overtime pay and sick pay.

See also **PAYROLL COSTS**.

SALE OF ASSETS

These are the receipts from the sale of any property, scrap materials and worn-out or obsolete equipment declared surplus to the needs of the school system.

SCHOOL

A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type and housed in a school plant of one or more buildings.

SCHOOL SITE

The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, plantings and playgrounds, and playfields.

SOURCE OF FUNDS

This dimension identifies the expenditure with the source of revenue, i.e., local, state, federal, and others.

SPECIAL EDUCATION

Consists of direct instructional activities designed to deal mainly with the following pupil exceptionalities: the physically handicapped, the emotionally and/or socially handicapped, the culturally handicapped (including compensatory education), the mentally retarded, and the mentally talented and gifted.

SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)

Authorized by the State of Georgia and then “opted-in” by local governments, a SPLOST is a 1% sales tax voted on and approved by citizenry to be used by that government.

STATE HEALTH BENEFIT PLAN

The cost of employee health insurance is determined on an annual basis by the State Personnel Board.

STEP INCREASE

A scheduled annual increase to an eligible employee’s salary based on pay grade and performance reviews. A step increase may be withheld from employees based on poor evaluations. A step increase is distinct from a salary raise which is determined for all employees by the Board.

STUDENT-ACTIVITY FUNDS

Services for public school pupils, such as entertainment, publications, clubs, band, and orchestra, that are managed or operated by the student body under the guidance and direction of an adult and are not part of the regular instructional program.

SUB OBJECT

Sub object refers to the 4-digit numbers used to identify an object of expenditure in the FCS accounts.

SUMMER SCHOOL

The name applied to the school session carried on during the period between the end of the regular school term and the beginning of the next regular school term. Tuition is charged to participants of a summer school program.

SUPPLIES

In budgeting, supplies refer to the expenditures for material items of an expendable nature that are consumed, worn out, or deteriorated by use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

TALENTED AND GIFTED (TAG)

A State-funded program which provides gifted students identified using State criteria with educational services in grades K-12 appropriate to their intellectual needs and in compliance with the State's rules and procedures.

TAX DIGEST

The Fulton County Tax Assessor's summary of the projected taxable value of all commercial, industrial, and residential property in the school district.

TEACHER ALLOTMENT

The teachers are allotted to each school on the basis of active enrollment. The formula used for allocations meet the provisions of the State Board of Education and accrediting standards.

TEACHER RETIREMENT SYSTEM (TRS)

The Georgia Teacher Retirement System is a cost-sharing multiple-employer public employee retirement system. The participation of all teachers and certain other designated employees is mandated by statute. The TRS is funded through a combination of employee, employer, and State contributions.

TRAINING AND EXPERIENCE

In FCS, this is a measure representing the combination levels of training, experience, and responsibility held by an employee. This measure is used to augment the base state funding levels.

TRAVEL

An object of expenditure associated with carrying staff personnel from place to place and the furnishings of accommodations incidental to travel. Also included are per diem allowances, mileage allowances for the use of privately owned vehicles, and other expenditures necessitated by travel.

UNRESERVED

When a fund is unreserved, the funds have not been designated for a specific use.

UNWEIGHTED FULL TIME EQUIVALENT (UWFTE)

The result of FTE counts without applying State-assigned program weights for State-funded programs.

VOCATIONAL PROGRAM

A program offered for the primary purpose of offering education and training in one or more semi-skilled, skilled, or technical occupations.

VOUCHER

A voucher is a document which authorizes the payment of money and usually indicates the accounts to be charged.

WEIGHTED FULL-TIME EQUIVALENT (WFTE)

The result of FTE counts times the State-assigned program weight for each of the nineteen (19) QBE programs.

FY27 Calendar	Position	*Begin*	*End*
181	School Nutrition Program Worker School Nutrition Production Chef	July 30, 2026	May 28, 2027
184	Instructional Paraprofessional School Liaison Clinic Assistant	July 27, 2026	May 28, 2027
184	Bus Driver Transportation Assistant	July 27, 2026	May 27, 2027
188	School Nutrition Program Manager	July 21, 2026	May 28, 2027
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 27, 2026	May 28, 2027
195	School Social Worker	July 20, 2026	May 28, 2027
195	School Psychologist	July 27, 2026	June 7, 2027
200	Elementary/Middle Counselor	July 20, 2026	June 7, 2027
205	High School Counselor Work-Based Learning Administrator School Police Officer	July 13, 2026	June 7, 2027
210	LEAP/PATHS Teachers and PARAs Registrar School Nutrition District Chef	July 6, 2026	June 7, 2027
220	Police Investigator School Data Clerks School Technology Specialist - 220	July 6, 2026	June 22, 2027
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, 2026	June 30, 2027

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 2026-27

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

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184 DAY EMPLOYEE WORK CALENDAR FOR 2026-27

					Holiday		Professional Development Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1		Saturday	27 / 158	43 / 142	Sunday	79 / 106	Holiday	111 / 74	126 / 59	148 / 37	Saturday		1
2		Sunday	28 / 157	44 / 141	64 / 121	80 / 105	Saturday	112 / 73	127 / 58	149 / 36	Sunday		2
3	Holiday	6 / 179	29 / 156	Saturday	No Work	81 / 104	Sunday	113 / 72	128 / 57	Saturday	165 / 20		3
4	Saturday	7 / 178	30 / 155	Sunday	65 / 120	82 / 103	No Work	114 / 71	129 / 56	Sunday	166 / 19		4
5	Sunday	8 / 177	Saturday	45 / 140	66 / 119	Saturday	93 / 92	115 / 70	130 / 55	Holiday	167 / 18	Saturday	5
6		9 / 176	Sunday	46 / 139	67 / 118	Sunday	94 / 91	Saturday	Saturday	Holiday	168 / 17	Sunday	6
7		10 / 175	Holiday	47 / 138	Saturday	83 / 102	95 / 90	Sunday	Sunday	Holiday	169 / 16		7
8		Saturday	31 / 154	48 / 137	Sunday	84 / 101	96 / 89	116 / 69	131 / 54	Holiday	Saturday		8
9		Sunday	32 / 153	49 / 136	68 / 117	85 / 100	Saturday	117 / 68	132 / 53	Holiday	Sunday		9
10		11 / 174	33 / 152	Saturday	69 / 116	86 / 99	Sunday	118 / 67	133 / 52	Saturday	170 / 15		10
11	Saturday	12 / 173	34 / 151	Sunday	70 / 115	87 / 98	97 / 88	119 / 66	134 / 51	Sunday	171 / 14		11
12	Sunday	13 / 172	Saturday	Holiday	71 / 114	Saturday	98 / 87	120 / 65	135 / 50	150 / 35	172 / 13	Saturday	12
13		14 / 171	Sunday	50 / 135	72 / 113	Sunday	99 / 86	Saturday	Saturday	151 / 34	173 / 12	Sunday	13
14		15 / 170	35 / 150	51 / 134	Saturday	88 / 97	100 / 85	Sunday	Sunday	152 / 33	174 / 11		14
15		Saturday	36 / 149	52 / 133	Sunday	89 / 96	101 / 84	Holiday	Holiday	153 / 32	Saturday		15
16		Sunday	37 / 148	53 / 132	73 / 112	90 / 95	Saturday	Holiday	136 / 49	154 / 31	Sunday		16
17		16 / 169	38 / 147	Saturday	74 / 111	91 / 94	Sunday	Holiday	137 / 48	Saturday	175 / 10		17
18	Saturday	17 / 168	39 / 146	Sunday	75 / 110	92 / 93	Holiday	No Work	138 / 47	Sunday	176 / 9	Holiday	18
19	Sunday	18 / 167	Saturday	54 / 131	76 / 109	Saturday	102 / 83	No Work	139 / 46	155 / 30	177 / 8	Saturday	19
20		19 / 166	Sunday	55 / 130	77 / 108	Sunday	103 / 82	Saturday	Saturday	156 / 29	178 / 7	Sunday	20
21		20 / 165	Holiday	56 / 129	Saturday	Holiday	104 / 81	Sunday	Sunday	157 / 28	179 / 6		21
22		Saturday	Holiday	57 / 128	Sunday	Holiday	105 / 80	121 / 64	140 / 45	158 / 27	Saturday		22
23		Sunday	Holiday	58 / 127	Holiday	Holiday	Saturday	122 / 63	141 / 44	159 / 26	Sunday		23
24		21 / 164	No Work	Saturday	Holiday	Holiday	Sunday	123 / 62	142 / 43	Saturday	180 / 5		24
25	Saturday	22 / 163	No Work	Sunday	Holiday	Holiday	106 / 79	124 / 61	143 / 42	Sunday	181 / 4		25
26	Sunday	23 / 162	Saturday	59 / 126	Holiday	Saturday	107 / 78	125 / 60	144 / 41	160 / 25	182 / 3	Saturday	26
27	1 / 184	24 / 161	Sunday	60 / 125	Holiday	Sunday	108 / 77	Saturday	Saturday	161 / 24	183 / 2	Sunday	27
28	2 / 183	25 / 160	40 / 145	61 / 124	Saturday	Holiday	109 / 76	Sunday	Sunday	162 / 23	184 / 1		28
29	3 / 182	Saturday	41 / 144	62 / 123	Sunday	Holiday	110 / 75		145 / 40	163 / 22	Saturday		29
30	4 / 181	Sunday	42 / 143	63 / 122	78 / 107	Holiday	Saturday		146 / 39	164 / 21	Sunday		30
31	5 / 180	26 / 159		Saturday		Holiday	Sunday		147 / 38		Holiday		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	5	21	16	21	15	14	18	15	22	17	20	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 2026-27 TRANSPORTATION

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

188 DAY EMPLOYEE WORK CALENDAR FOR 2026-27 FOOD SERVICE MGR

					Holiday		Professional Development Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1		Saturday	29 / 160	45 / 144	Sunday	82 / 107	Holiday	115 / 74	130 / 59	152 / 37	Saturday		1
2		Sunday	30 / 159	46 / 143	66 / 123	83 / 106	Saturday	116 / 73	131 / 58	153 / 36	Sunday		2
3	Holiday	8 / 181	31 / 158	Saturday	**67 / 122**	84 / 105	Sunday	117 / 72	132 / 57	Saturday	169 / 20		3
4	Saturday	9 / 180	32 / 157	Sunday	68 / 121	85 / 104	**96 / 93**	118 / 71	133 / 56	Sunday	170 / 19		4
5	Sunday	10 / 179	Saturday	47 / 142	69 / 120	Saturday	97 / 92	119 / 70	134 / 55	Holiday	171 / 18	Saturday	5
6		11 / 178	Sunday	48 / 141	70 / 119	Sunday	98 / 91	Saturday	Saturday	Holiday	172 / 17	Sunday	6
7		12 / 177	Holiday	49 / 140	Saturday	86 / 103	99 / 90	Sunday	Sunday	Holiday	173 / 16		7
8		Saturday	33 / 156	50 / 139	Sunday	87 / 102	100 / 89	120 / 69	135 / 54	Holiday	Saturday		8
9		Sunday	34 / 155	51 / 138	71 / 118	88 / 101	Saturday	121 / 68	136 / 53	Holiday	Sunday		9
10		13 / 176	35 / 154	Saturday	72 / 117	89 / 100	Sunday	122 / 67	137 / 52	Saturday	174 / 15		10
11	Saturday	14 / 175	36 / 153	Sunday	73 / 116	90 / 99	101 / 88	123 / 66	138 / 51	Sunday	175 / 14		11
12	Sunday	15 / 174	Saturday	Holiday	74 / 115	Saturday	102 / 87	124 / 65	139 / 50	154 / 35	176 / 13	Saturday	12
13		16 / 173	Sunday	52 / 137	75 / 114	Sunday	103 / 86	Saturday	Saturday	155 / 34	177 / 12	Sunday	13
14		17 / 172	37 / 152	53 / 136	Saturday	91 / 98	104 / 85	Sunday	Sunday	156 / 33	178 / 11		14
15		Saturday	38 / 151	54 / 135	Sunday	92 / 97	105 / 84	Holiday	Holiday	157 / 32	Saturday		15
16		Sunday	39 / 150	55 / 134	76 / 113	93 / 96	Saturday	Holiday	140 / 49	158 / 31	Sunday		16
17		18 / 171	40 / 149	Saturday	77 / 112	94 / 95	Sunday	Holiday	141 / 48	Saturday	179 / 10		17
18	Saturday	19 / 170	41 / 148	Sunday	78 / 111	95 / 94	Holiday	No Work	142 / 47	Sunday	180 / 9	Holiday	18
19	Sunday	20 / 169	Saturday	56 / 133	79 / 110	Saturday	106 / 83	No Work	143 / 46	159 / 30	181 / 8	Saturday	19
20		21 / 168	Sunday	57 / 132	80 / 109	Sunday	107 / 82	Saturday	Saturday	160 / 29	182 / 7	Sunday	20
21	1 / 188	22 / 167	Holiday	58 / 131	Saturday	Holiday	108 / 81	Sunday	Sunday	161 / 28	183 / 6		21
22	2 / 187	Saturday	Holiday	59 / 130	Sunday	Holiday	109 / 80	125 / 64	144 / 45	162 / 27	Saturday		22
23	3 / 186	Sunday	Holiday	60 / 129	Holiday	Holiday	Saturday	126 / 63	145 / 44	163 / 26	Sunday		23
24	No Work	23 / 166	No Work	Saturday	Holiday	Holiday	Sunday	127 / 62	146 / 43	Saturday	184 / 5		24
25	Saturday	24 / 165	No Work	Sunday	Holiday	Holiday	110 / 79	128 / 61	147 / 42	Sunday	185 / 4		25
26	Sunday	25 / 164	Saturday	61 / 128	Holiday	Saturday	111 / 78	129 / 60	148 / 41	164 / 25	186 / 3	Saturday	26
27	No Work	26 / 163	Sunday	62 / 127	Holiday	Sunday	112 / 77	Saturday	Saturday	165 / 24	187 / 2	Sunday	27
28	**4 / 185**	27 / 162	42 / 147	63 / 126	Saturday	Holiday	113 / 76	Sunday	Sunday	166 / 23	**188 / 1**		28
29	**5 / 184**	Saturday	43 / 146	64 / 125	Sunday	Holiday	114 / 75		149 / 40	167 / 22	Saturday		29
30	**6 / 183**	Sunday	44 / 145	65 / 124	81 / 108	Holiday	Saturday		150 / 39	168 / 21	Sunday		30
31	**7 / 182**	28 / 161		Saturday		Holiday	Sunday		151 / 38		Holiday		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	7	21	16	21	16	14	19	15	22	17	20	0	188

No Work/No Pay

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, clinic assistant, food service worker, production chef, etc.) will default to non-work days. There will be no compensation or use of leave on non-work days. Any days missed due to inclement weather will be made up strictly based on school system need.

cal_2026_27_draft

4/5/2026 6:02 AM

190 DAY EMPLOYEE WORK CALENDAR FOR 2026-27

					Holiday		Professional Development Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1		Saturday	27 / 164	45 / 146	Sunday	82 / 109	Holiday	115 / 76	132 / 59	154 / 37	Saturday		1
2		Sunday	28 / 163	46 / 145	66 / 125	83 / 108	Saturday	116 / 75	133 / 58	155 / 36	Sunday		2
3	Holiday	6 / 185	29 / 162	Saturday	**67 / 124**	84 / 107	Sunday	117 / 74	134 / 57	Saturday	171 / 20		3
4	Saturday	7 / 184	30 / 161	Sunday	68 / 123	85 / 106	**96 / 95**	118 / 73	135 / 56	Sunday	172 / 19		4
5	Sunday	8 / 183	Saturday	47 / 144	69 / 122	Saturday	97 / 94	119 / 72	136 / 55	Holiday	173 / 18	Saturday	5
6		9 / 182	Sunday	48 / 143	70 / 121	Sunday	98 / 93	Saturday	Saturday	Holiday	174 / 17	Sunday	6
7		10 / 181	Holiday	49 / 142	Saturday	86 / 105	99 / 92	Sunday	Sunday	Holiday	175 / 16		7
8		Saturday	31 / 160	50 / 141	Sunday	87 / 104	100 / 91	120 / 71	137 / 54	Holiday	Saturday		8
9		Sunday	32 / 159	51 / 140	71 / 120	88 / 103	Saturday	121 / 70	138 / 53	Holiday	Sunday		9
10		11 / 180	33 / 158	Saturday	72 / 119	89 / 102	Sunday	122 / 69	139 / 52	Saturday	176 / 15		10
11	Saturday	12 / 179	34 / 157	Sunday	73 / 118	90 / 101	101 / 90	123 / 68	140 / 51	Sunday	177 / 14		11
12	Sunday	13 / 178	Saturday	Holiday	74 / 117	Saturday	102 / 89	124 / 67	141 / 50	156 / 35	178 / 13	Saturday	12
13		14 / 177	Sunday	52 / 139	75 / 116	Sunday	103 / 88	Saturday	Saturday	157 / 34	179 / 12	Sunday	13
14		15 / 176	35 / 156	53 / 138	Saturday	91 / 100	104 / 87	Sunday	Sunday	158 / 33	180 / 11		14
15		Saturday	36 / 155	54 / 137	Sunday	92 / 99	105 / 86	Holiday	Holiday	159 / 32	Saturday		15
16		Sunday	37 / 154	55 / 136	76 / 115	93 / 98	Saturday	Holiday	142 / 49	160 / 31	Sunday		16
17		16 / 175	38 / 153	Saturday	77 / 114	94 / 97	Sunday	Holiday	143 / 48	Saturday	181 / 10		17
18	Saturday	17 / 174	39 / 152	Sunday	78 / 113	95 / 96	Holiday	**125 / 66**	144 / 47	Sunday	182 / 9	Holiday	18
19	Sunday	18 / 173	Saturday	56 / 135	79 / 112	Saturday	106 / 85	**126 / 65**	145 / 46	161 / 30	183 / 8	Saturday	19
20		19 / 172	Sunday	57 / 134	80 / 111	Sunday	107 / 84	Saturday	Saturday	162 / 29	184 / 7	Sunday	20
21		20 / 171	Holiday	58 / 133	Saturday	Holiday	108 / 83	Sunday	Sunday	163 / 28	185 / 6		21
22		Saturday	Holiday	59 / 132	Sunday	Holiday	109 / 82	127 / 64	146 / 45	164 / 27	Saturday		22
23		Sunday	Holiday	60 / 131	Holiday	Holiday	Saturday	128 / 63	147 / 44	165 / 26	Sunday		23
24		21 / 170	**40 / 151**	Saturday	Holiday	Holiday	Sunday	129 / 62	148 / 43	Saturday	186 / 5		24
25	Saturday	22 / 169	**41 / 150**	Sunday	Holiday	Holiday	110 / 81	130 / 61	149 / 42	Sunday	187 / 4		25
26	Sunday	23 / 168	Saturday	61 / 130	Holiday	Saturday	111 / 80	131 / 60	150 / 41	166 / 25	188 / 3	Saturday	26
27	**1 / 190**	24 / 167	Sunday	62 / 129	Holiday	Sunday	112 / 79	Saturday	Saturday	167 / 24	189 / 2	Sunday	27
28	**2 / 189**	25 / 166	42 / 149	63 / 128	Saturday	Holiday	113 / 78	Sunday	Sunday	168 / 23	**190 / 1**		28
29	**3 / 188**	Saturday	43 / 148	64 / 127	Sunday	Holiday	114 / 77		151 / 40	169 / 22	Saturday		29
30	**4 / 187**	Sunday	44 / 147	65 / 126	81 / 110	Holiday	Saturday		152 / 39	170 / 21	Sunday		30
31	**5 / 186**	26 / 165		Saturday		Holiday	Sunday		153 / 38		Holiday		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	5	21	18	21	16	14	19	17	22	17	20	0	190

No Work/No Pay

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, clinic assistant, food service worker, production chef, etc.) will default to non-work days.

There will be no compensation or use of leave on non-work days. Any days missed due to inclement weather will be made up strictly based on school system need.

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195 DAY EMPLOYEE WORK CALENDAR FOR 2026-27

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

cal_2026_27_draft

4/5/2026 6:00 AM

195 DAY EMPLOYEE WORK CALENDAR FOR 2026-27 (Psychology)

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

cal_2026_27_draft

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200 DAY EMPLOYEE WORK CALENDAR FOR 2026-27

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

cal_2026_27_draft

4/5/2026 6:00 AM

205 DAY EMPLOYEE WORK CALENDAR FOR 2026-27

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

cal_2026_27_draft

4/5/2026 5:59 AM

210 DAY EMPLOYEE WORK CALENDAR FOR 2026-27

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

cal_2026_27_draft

4/5/2026 5:59 AM

220 DAY EMPLOYEE WORK CALENDAR FOR 2026-27

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

cal_2026_27_draft

4/5/2026 5:58 AM

235 DAY EMPLOYEE WORK CALENDAR FOR 2026-27

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

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cal_2026_27_draft

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Salary Scale A - Professional
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		Step																						
	Grade	1 - 4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
235	23	$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.

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

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FY27 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

Fulton County Board of Education
2026-2027 Non-Teaching Salary Schedule
Salary Scale B - Executive

		Step																	
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
235	29	$ 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

Coordinators

		Step																	
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
235	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

School/Cluster Nurse

		Step																	
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
190	29	$ 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

School Social Workers - School Psychologists

		Step																	
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
195	30	$ 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

Counselor - Elementary School and Middle School

		Step																	
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
200	30	$ 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

Counselor - High School

		Step																	
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
205	30	$ 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

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Fulton County Board of Education
2026-2027
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
2026-2027 Non-Teaching Salary Schedule

Salary Scale C - Principal/Assistant Principal

Principal

		Step															
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
235	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

Assistant Principal - High School

		Step															
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
235	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															
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
235	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															
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
235	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.

Fulton County Board of Education
2026-2027
School Nutrition Program Salary Schedule

Number of Work Days: 181

Food Service Worker (Regular)

Hrs/Day	Step	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	Base Hrly	*$ 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*	$ 13,701	$ 14,083	$ 14,482	$ 14,881	$ 15,305	$ 15,729	$ 16,170	$ 16,619	$ 17,092	$ 17,566	$ 18,057	$ 18,564	$ 19,088	$ 19,620	$ 20,168	$ 20,734	$ 21,316	$ 21,914	$ 22,521	$ 23,153	$ 23,801	$ 24,467	$ 25,148
	Semi-Monthly	$ 570.86	$ 586.79	$ 603.42	$ 620.05	$ 637.71	$ 655.38	$ 673.74	$ 692.44	$ 712.19	$ 731.93	$ 752.37	$ 773.50	$ 795.32	$ 817.49	$ 840.35	$ 863.91	$ 888.15	$ 913.09	$ 938.38	$ 964.71	$ 991.73	$ 1,019.44	$ 1,047.84
4.5	*Annual*	$ 15,413	$ 15,843	$ 16,292	$ 16,741	$ 17,218	$ 17,695	$ 18,191	$ 18,696	$ 19,229	$ 19,762	$ 20,314	$ 20,884	$ 21,474	$ 22,072	$ 22,690	$ 23,325	$ 23,980	$ 24,654	$ 25,336	$ 26,047	$ 26,777	$ 27,525	$ 28,292
	Semi-Monthly	$ 642.21	$ 660.14	$ 678.85	$ 697.55	$ 717.43	$ 737.30	$ 757.95	$ 779.00	$ 801.21	$ 823.42	$ 846.41	$ 870.19	$ 894.74	$ 919.68	$ 945.40	$ 971.89	$ 999.17	$ 1,027.23	$ 1,055.68	$ 1,085.30	$ 1,115.69	$ 1,146.87	$ 1,178.82
5.0	*Annual*	$ 17,126	$ 17,604	$ 18,103	$ 18,601	$ 19,131	$ 19,661	$ 20,212	$ 20,773	$ 21,366	$ 21,958	$ 22,571	$ 23,205	$ 23,860	$ 24,525	$ 25,211	$ 25,917	$ 26,645	$ 27,393	$ 28,151	$ 28,941	$ 29,752	$ 30,583	$ 31,435
	Semi-Monthly	$ 713.57	$ 733.49	$ 754.27	$ 775.06	$ 797.14	$ 819.22	$ 842.17	$ 865.55	$ 890.23	$ 914.91	$ 940.46	$ 966.87	$ 994.15	$ 1,021.86	$ 1,050.44	$ 1,079.88	$ 1,110.19	$ 1,141.37	$ 1,172.98	$ 1,205.88	$ 1,239.66	$ 1,274.30	$ 1,309.80
5.5	*Annual*	$ 18,838	$ 19,364	$ 19,913	$ 20,461	$ 21,044	$ 21,627	$ 22,233	$ 22,851	$ 23,502	$ 24,154	$ 24,828	$ 25,525	$ 26,246	$ 26,977	$ 27,732	$ 28,509	$ 29,309	$ 30,132	$ 30,967	$ 31,835	$ 32,727	$ 33,641	$ 34,579
	Semi-Monthly	$ 784.93	$ 806.84	$ 829.70	$ 852.56	$ 876.85	$ 901.14	$ 926.39	$ 952.11	$ 979.26	$ 1,006.40	$ 1,034.51	$ 1,063.56	$ 1,093.57	$ 1,124.05	$ 1,155.48	$ 1,187.87	$ 1,221.21	$ 1,255.51	$ 1,290.27	$ 1,326.47	$ 1,363.62	$ 1,401.73	$ 1,440.78
6.0	*Annual*	$ 20,551	$ 21,124	$ 21,723	$ 22,322	$ 22,958	$ 23,594	$ 24,255	$ 24,928	$ 25,639	$ 26,349	$ 27,085	$ 27,846	$ 28,632	$ 29,430	$ 30,253	$ 31,101	$ 31,974	$ 32,871	$ 33,782	$ 34,729	$ 35,702	$ 36,700	$ 37,722
	Semi-Monthly	$ 856.29	$ 880.19	$ 905.13	$ 930.07	$ 956.57	$ 983.07	$ 1,010.60	$ 1,038.66	$ 1,068.28	$ 1,097.90	$ 1,128.55	$ 1,160.25	$ 1,192.98	$ 1,226.23	$ 1,260.53	$ 1,295.86	$ 1,332.23	$ 1,369.64	$ 1,407.57	$ 1,447.06	$ 1,487.59	$ 1,529.16	$ 1,571.76
6.5	*Annual*	$ 22,263	$ 22,885	$ 23,533	$ 24,182	$ 24,871	$ 25,560	$ 26,276	$ 27,005	$ 27,775	$ 28,545	$ 29,342	$ 30,166	$ 31,018	$ 31,882	$ 32,774	$ 33,692	$ 34,638	$ 35,611	$ 36,597	$ 37,624	$ 38,677	$ 39,758	$ 40,866
	Semi-Monthly	$ 927.64	$ 953.54	$ 980.55	$ 1,007.57	$ 1,036.28	$ 1,064.99	$ 1,094.82	$ 1,125.22	$ 1,157.30	$ 1,189.39	$ 1,222.60	$ 1,256.93	$ 1,292.40	$ 1,328.42	$ 1,365.57	$ 1,403.85	$ 1,443.25	$ 1,483.78	$ 1,524.87	$ 1,567.65	$ 1,611.55	$ 1,656.59	$ 1,702.74
7.0	*Annual*	$ 23,976	$ 24,645	$ 25,344	$ 26,042	$ 26,784	$ 27,526	$ 28,297	$ 29,083	$ 29,912	$ 30,741	$ 31,599	$ 32,487	$ 33,403	$ 34,335	$ 35,295	$ 36,284	$ 37,302	$ 38,350	$ 39,412	$ 40,518	$ 41,652	$ 42,816	$ 44,009
	Semi-Monthly	$ 999.00	$ 1,026.89	$ 1,055.98	$ 1,085.08	$ 1,115.99	$ 1,146.91	$ 1,179.04	$ 1,211.77	$ 1,246.33	$ 1,280.88	$ 1,316.64	$ 1,353.62	$ 1,391.81	$ 1,430.61	$ 1,470.62	$ 1,511.84	$ 1,554.27	$ 1,597.92	$ 1,642.17	$ 1,688.24	$ 1,735.52	$ 1,784.02	$ 1,833.72
7.5	*Annual*	$ 25,689	$ 26,406	$ 27,154	$ 27,902	$ 28,697	$ 29,492	$ 30,318	$ 31,160	$ 32,048	$ 32,937	$ 33,857	$ 34,807	$ 35,789	$ 36,787	$ 37,816	$ 38,876	$ 39,967	$ 41,089	$ 42,227	$ 43,412	$ 44,628	$ 45,875	$ 47,153
	Semi-Monthly	$ 1,070.36	$ 1,100.23	$ 1,131.41	$ 1,162.58	$ 1,195.71	$ 1,228.83	$ 1,263.26	$ 1,298.33	$ 1,335.35	$ 1,372.37	$ 1,410.69	$ 1,450.31	$ 1,491.23	$ 1,532.79	$ 1,575.66	$ 1,619.82	$ 1,665.29	$ 1,712.05	$ 1,759.47	$ 1,808.83	$ 1,859.49	$ 1,911.45	$ 1,964.70
8.0	*Annual*	$ 27,401	$ 28,166	$ 28,964	$ 29,762	$ 30,610	$ 31,458	$ 32,339	$ 33,237	$ 34,185	$ 35,133	$ 36,114	$ 37,128	$ 38,175	$ 39,240	$ 40,337	$ 41,468	$ 42,631	$ 43,829	$ 45,042	$ 46,306	$ 47,603	$ 48,933	$ 50,296
	Semi-Monthly	$ 1,141.71	$ 1,173.58	$ 1,206.84	$ 1,240.09	$ 1,275.42	$ 1,310.75	$ 1,347.47	$ 1,384.88	$ 1,424.37	$ 1,463.86	$ 1,504.74	$ 1,547.00	$ 1,590.64	$ 1,634.98	$ 1,680.70	$ 1,727.81	$ 1,776.31	$ 1,826.19	$ 1,876.76	$ 1,929.41	$ 1,983.45	$ 2,038.88	$ 2,095.68

Production Chef

Hrs/Day	Step	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	Base Hrly	*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*	$ 30,826	$ 31,691	$ 32,572	$ 33,487	$ 34,418	$ 35,382	$ 36,380	$ 37,394	$ 38,425	$ 39,506	$ 40,620	$ 41,750	$ 42,914	$ 44,111	$ 45,342	$ 46,622	$ 47,919	$ 49,249	$ 50,646	$ 52,042	$ 53,505	$ 55,002	$ 56,548
	Semi-Monthly	$ 1,284.43	$ 1,320.45	$ 1,357.17	$ 1,395.28	$ 1,434.07	$ 1,474.25	$ 1,515.82	$ 1,558.08	$ 1,601.03	$ 1,646.06	$ 1,692.48	$ 1,739.59	$ 1,788.09	$ 1,837.97	$ 1,889.23	$ 1,942.58	$ 1,996.62	$ 2,052.04	$ 2,110.23	$ 2,168.43	$ 2,229.39	$ 2,291.74	$ 2,356.17

NOTES:

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

2 All annualized/per pay period amounts assume full year employment. Any employee assuming a position (or change in work schedule) after the beginning of the work calendar will be pro-rated appropriately.

Food Service Managers

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

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FULTON COUNTY BOARD OF EDUCATION
ATHLETIC DIRECTOR
SALARY SCHEDULE
2026-2027 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	**SEMI-MONTHLY**	**ANNUAL**	**SEMI-MONTHLY**	**ANNUAL**	**SEMI-MONTHLY**	**ANNUAL**	**SEMI-MONTHLY**	**ANNUAL**
0	$2,870	$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.

FULTON COUNTY BOARD OF EDUCATION
TEACHER-BEHAVIORAL PROGRAM (210-DAY) SALARY SCHEDULE
2026-2027 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL
0	$2,786	$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
2026-2027 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL
0	$2,942	$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
2026-2027 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	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
TEACHER SUPPORT (190 DAY) SALARY SCHEDULE
2026-2027 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL
0	$2,803	$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
TEACHER (190 DAY) SALARY SCHEDULE
2026-2027 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	**SEMI-MONTHLY**	**ANNUAL**	**SEMI-MONTHLY**	**ANNUAL**	**SEMI-MONTHLY**	**ANNUAL**	**SEMI-MONTHLY**	**ANNUAL**
0	$2,521	$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
SPECIAL EDUCATION (SPED) TEACHER SALARY SCHEDULE**
2026-2027 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL
0	$2,655	$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 BOARD OF EDUCATION
PREK TEACHER
SALARY SCHEDULE
2026-2027 SCHOOL YEAR

Salary information listed below for Pre-K Teachers and Pre-K Para's hired for School Year 2026-2027 are reflective of the State (DECAL) salaries for these positions.

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	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

Teacher Non-Certified Pre-K

Total Exp Yrs	Total State Base Pay
0	$42,760
1	$42,760
2	$42,760
3	$43,751
4	$44,772
5	$45,823
6	$46,905
7	$48,020
8	$49,168
9	$50,351
10	$50,351
11	$51,570
12	$51,570
13	$52,824
14	$52,824
15	$54,117
16	$54,117
17	$55,448
18	$55,448
19	$56,820
20	$56,820
21+	$58,232

Pre-K Paraprofessional

Work Days	Base Salary (DECAL)	FCS Local Supplement **	Total Salary
184 days	**$25,741**	**$2,892**	**$28,633**

"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

Where Students Come First

FY 2027 Budget

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