

FY27

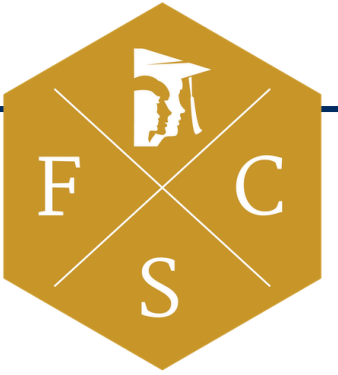
Proposed Budget

June 16, 2026



FORSYTH
COUNTY SCHOOLS

Proposed Budget Timeline



DATE	TIME	EVENT
March 17	5:00 PM	Budget Initial Timeline Presentation
May 12	5:00 PM	Budget Updated Timeline Presentation
May 26	5:00 PM	Budget Presentation
June 9	8:30 AM	Budget Hearing #1
	9:15 AM	Millage Hearing #1
June 16	8:30 AM	Millage Hearing #2
	7:00 PM	Millage Hearing #3
	7:30 PM	Budget Hearing #2
June 23	5:00 PM	Budget Approval Vote

**Contingent on receipt of property digest from County Tax Assessor; dates and times subject to change.*

COMMUNITY WITH THE BEST PUBLIC SCHOOLS

according to Niche, Inc.

F  **RSYTH**
COUNTY SCHOOLS

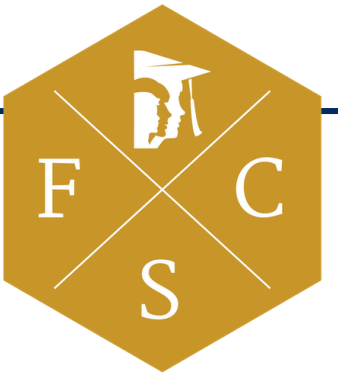
#5

IN THE NATION



The Learner Experience

Student Achievement, Growth, & Engagement



Georgia Milestones

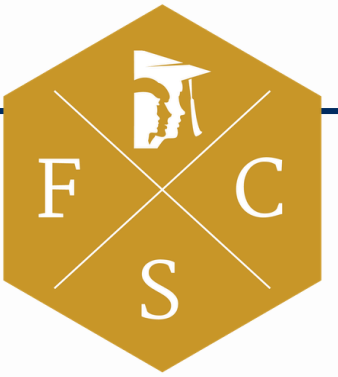
FCS achieved top Milestones rankings in Georgia for 24-25:

- Elementary & Middle:
- Ranked #1 among large districts in Math
- Ranked top 3 for ELA
- 7th Grade highest scores among large districts
- High School: Algebra, American Literature, and Biology



The Learner Experience

Student Achievement, Growth, & Engagement



Advanced Placement Honors

In 2026, all 8 FCS High Schools earned Advanced Placement honors from the GaDOE:

- AP Humanities Schools
- AP Humanities Achievement Schools
- AP Schools of Distinction
- AP STEM Schools
- AP STEM Achievement Schools



The Learner Experience

Student Achievement, Growth, & Engagement

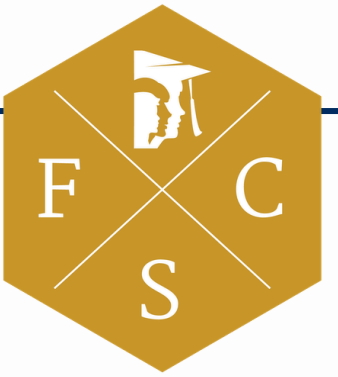


Highest SAT & ACT

- **Highest SAT** total mean score in the state
- **Highest ACT** average composite score among largest Metro-Atlanta districts
- **Top 10 in Georgia:** 4 Forsyth County high schools rank among the top 15 in Georgia for highest average SAT scores & 5 FCS high schools ranked within the top 21 for average composite score

The Learner Experience

Student Achievement, Growth, & Engagement



97%

2025 Graduation Rate

Highest
Graduation Rate

*among large Georgia districts
since 2011*



**100% CTAE Pathway Completer
Graduation Rate (2025)**



Forsyth County Schools

C  **COLLEGE
& CAREER**

DEVELOPMENT

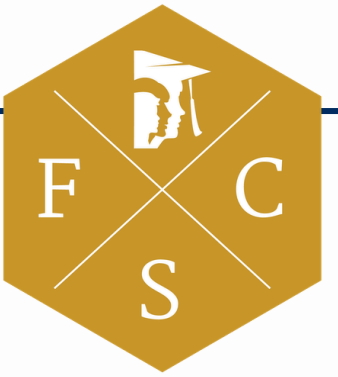
***GaDOE CTAE State
Exemplary District***



100% Fine Arts Pathway Completer
Graduation Rate (2025)



Culture, Climate, and Community



2025-2026 State Champions

Denmark High School – Dance (6A)

North Forsyth High School – Gymnastics (5A-6A)

South Forsyth High School – Swim (6A Girls)

Lambert High School – Esports Fall League of Legends State Champs

Lambert High School - Golf (Boys & Girls)

West Forsyth High School – Cross Country (6A Boys)

West Forsyth High School – Tennis (6A Boys)

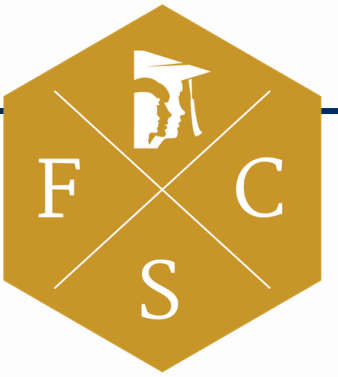
West Forsyth High School – Girls Lacrosse

West Forsyth High School – Soccer (6A Girls)



The Learner Experience

Student Achievement, Growth, & Engagement



Class of 2026

Scholarships Awarded
(Non-HOPE)

\$36,870,113

**Students Eligible for
HOPE Scholarships**

3,216

*Potential scholarship total
value for 4 years: **\$67,575***

Preliminary data as of 5/20/26



A large collage of 20 hexagonal images arranged in a honeycomb pattern, showcasing various school activities. The images include: a group of students and adults in formal attire; a baseball game in progress; a student in a wheelchair being pushed by others; a student playing a trumpet; a student performing a dance move; a student in a costume; a student in a wheelchair; a student in a wheelchair; a student in a wheelchair; a student in a wheelchair; a student in a wheelchair; a student in a wheelchair; a student in a wheelchair; a student in a wheelchair; a student in a wheelchair; a student in a wheelchair; a student in a wheelchair; a student in a wheelchair; a student in a wheelchair. The collage is set against a background with the words 'er' and 'ON' in large, stylized letters.

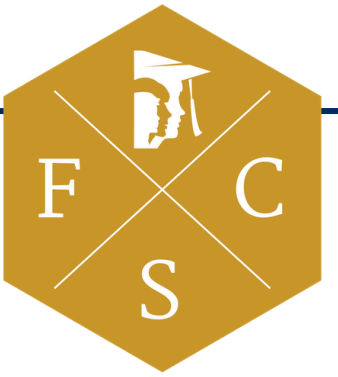
#4

#158

IN THE NATION

Staff Recruitment & Development

Acquire and Retain Excellent Staff



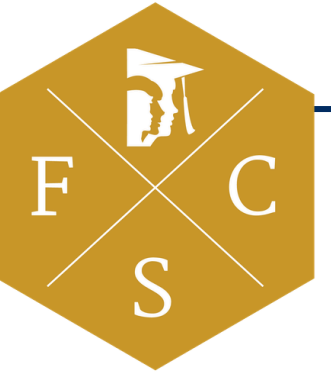
Largest Employer

in Forsyth (6,450+ full-time employees)

High Retention

25-26 Certified Retention rate: 94.25%





FY27

Proposed Budget Highlights



FY27 Proposed Budget

Focused Alignment



Five Key Budget-Building Objectives

- Responsible Financial Stewardship
- Safety & Security
- Academic Growth and Achievement
- Recruitment & Retention
- Large System Feeling Small

Strategic Plan Areas

- Operational Excellence
- Social and Emotional Health
- The Learner Experience
- Staff Recruitment and Development
- Culture, Climate, and Community

Safe

Connected

Thriving

FY27



Proposed Budget Summary

\$762.5 Million Total

1.60% Increase Over FY26

No Millage Rate Increases

Operational Excellence

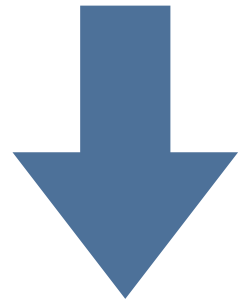
Responsible Stewardship

- **No proposed increase** of millage rates (FY27 M&O = 15.208)
- Estimated **2.7% cap** on reassessed homestead properties (SB33)
- **Senior Tax Exemption** for residents ages 65 and over
- **Funds reserved** for future debt payments, fulfilling **debt-free** promise

M&O Millage Rate 10 Year History

2016	17.3
2017	17.3
2018	17.3
2019	17.3
2020	17.3
2021	17.3
2022	17.3
2023	15.3
2024	15.208
2025	15.208
2026	15.208

**Lowest
millage
rate
since
2007**



Safe

Connected

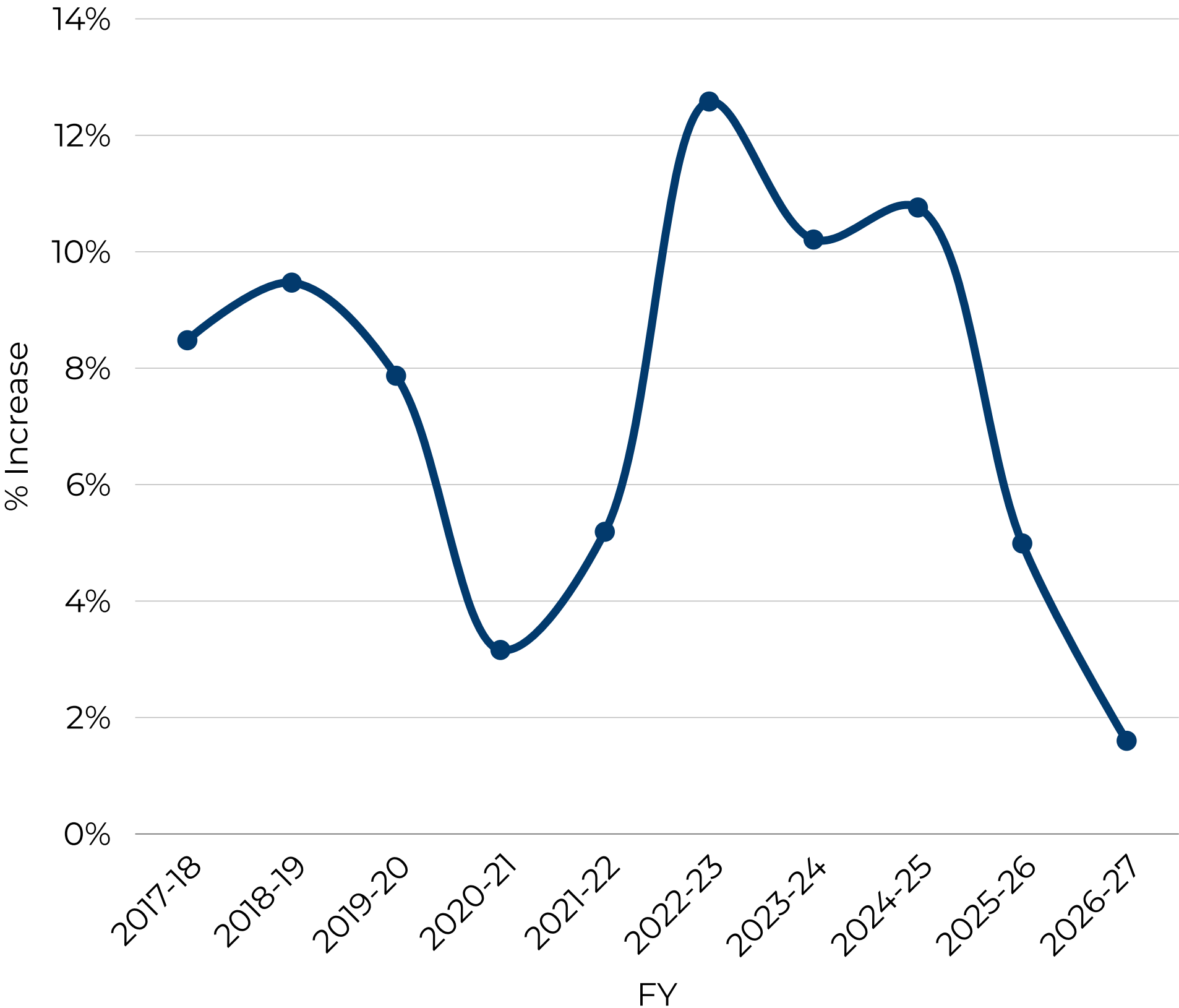
Thriving

Operational Excellence

Responsible Stewardship

FY	% Increase
2017-18	8.48%
2018-19	9.47%
2019-20	7.87%
2020-21	3.16%
2021-22	5.19%
2022-23	12.58%
2023-24	10.21%
2024-25	10.76%
2025-26	4.99%
2026-27	1.60%

FCS Budget Increase 10 Year History



Operational Excellence

Locally Controlled Expenditures



0.58% Budget Increase



Maintains 15% fund balance for financial stability and for future challenges

Operational Excellence

Proposed Investment in Operations



- Paying down existing debt without increasing the Debt Service Millage rate
- Streamlining financial compliance and personnel monitoring
- Covering costs of state-mandated requirements
- Maintaining 15% fund balance for financial security and long-term stability

Safe

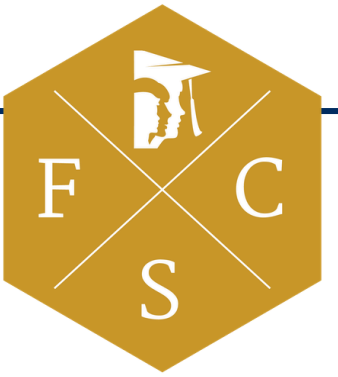
Connected

Thriving

Social & Emotional Health

Proposed Investments in Student Safety

- Increase school nurse salaries
- Allocate funds for mobile safety panic alert system
- Enhance mental health support for students and staff
- Increase funds for School Resource Officer program



The Learner Experience

Proposed Investments in Academic Achievement & Accountability

- Enhance Continuous Improvement & Assessment
- Improve Special Education Compliance
- Investments in technology, professional learning, and locally-developed instructional materials
- Streamline Dual Enrollment Coordination



Safe

Connected

Thriving

Staff Recruitment & Development

Proposed Investments in Recruitment and Retention

- Provide salary step for all eligible staff
- Add step to end of salary schedules for eligible staff
- Continue investment in:
 - Forsyth Teacher Academy
 - UNG Teacher Residency Program
 - Leader Development Programs



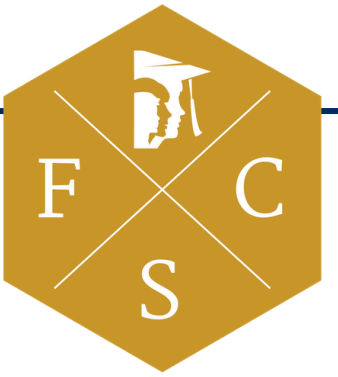
Safe

Connected

Thriving

Culture, Climate & Community

Large System Feeling Small



Unique to FCS



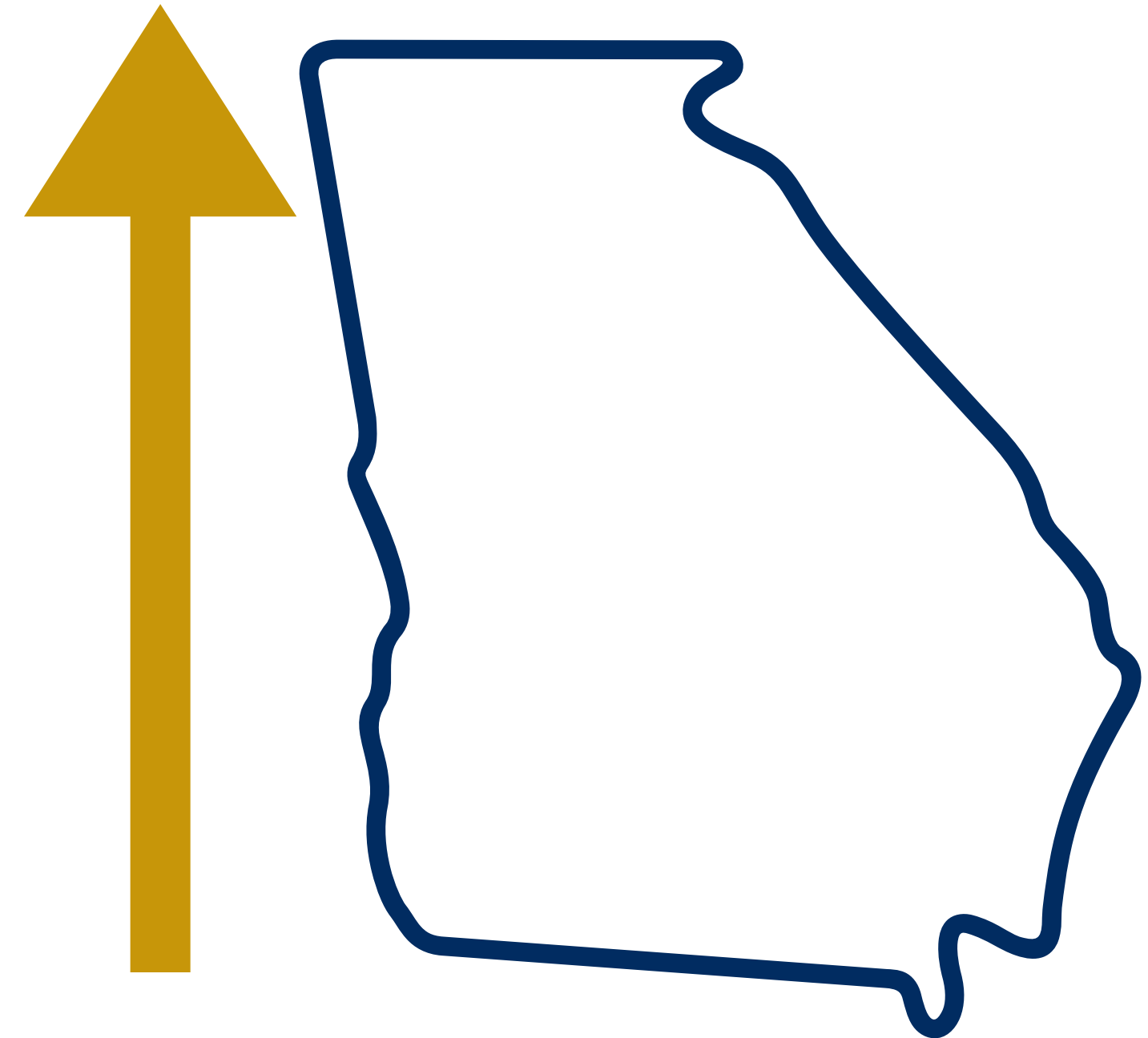
SROs in EVERY school
Nurses in EVERY school
Student Advocacy Specialists

FY27 State-Mandated Costs



1.02% Increase

- State Healthcare Premiums
- Teacher Retirement System
- Literacy Coaches



Safe

Connected

Thriving

FY27 State-Mandated Costs



\$7.6 Million Increase

**Teacher
Retirement Costs**
+ \$2 million

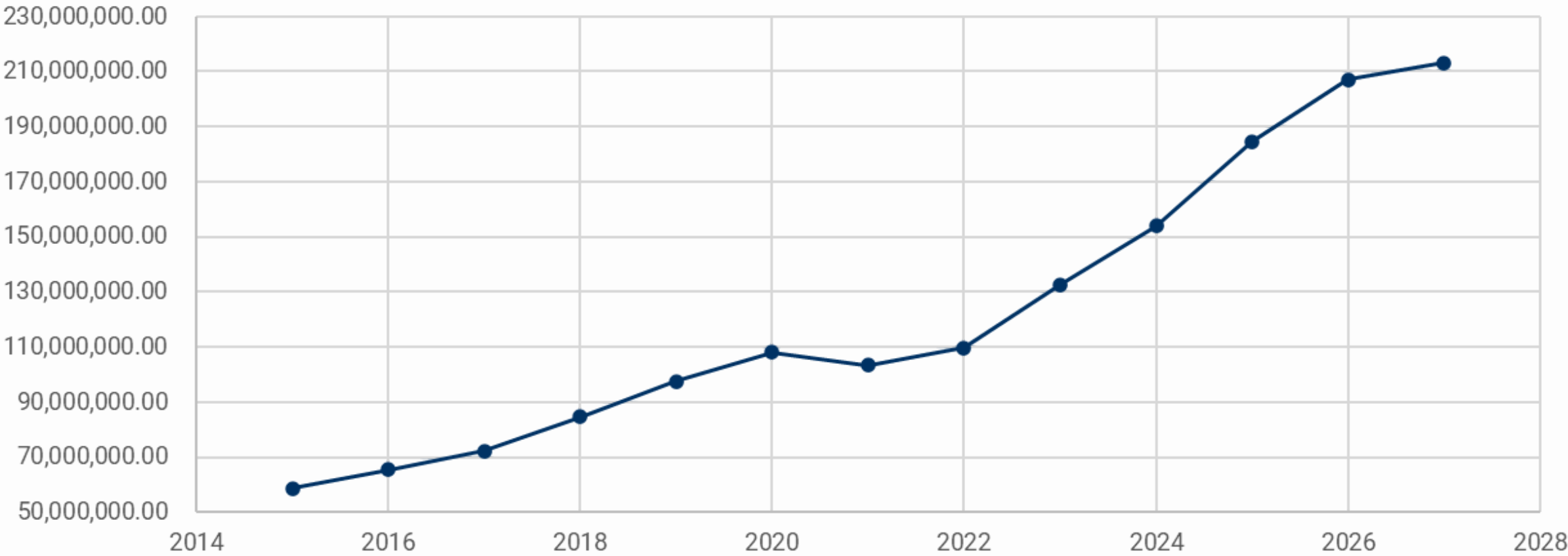
**Employee Healthcare
Premiums**
+ \$4 million

Literacy Coaches

FY27 State-Mandated Costs



FCS SHBP & TRS Costs



**\$213.2
Million**

Safe

Connected

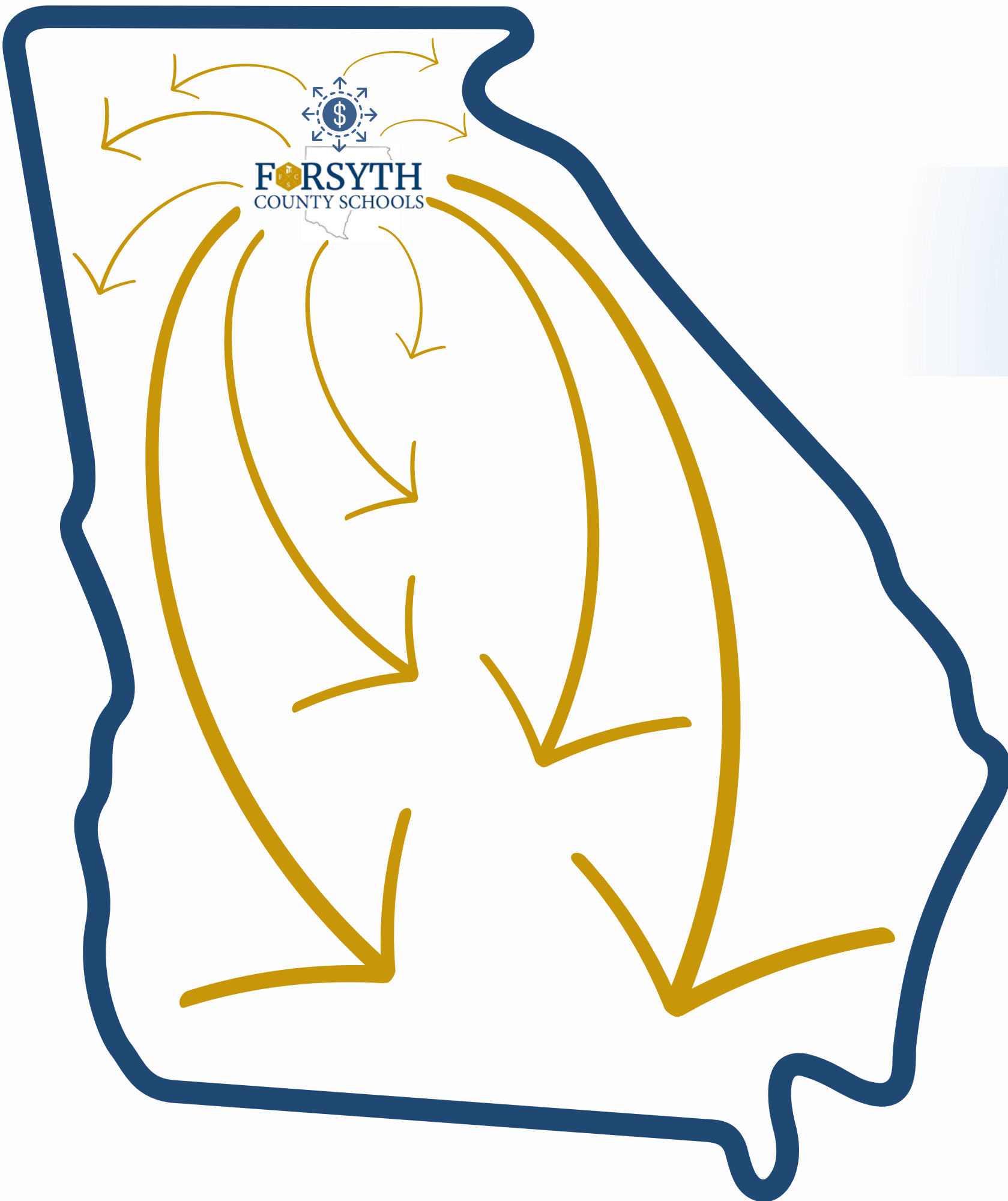
Thriving



\$104 Million+

State-Mandated Local Fair Share for FCS

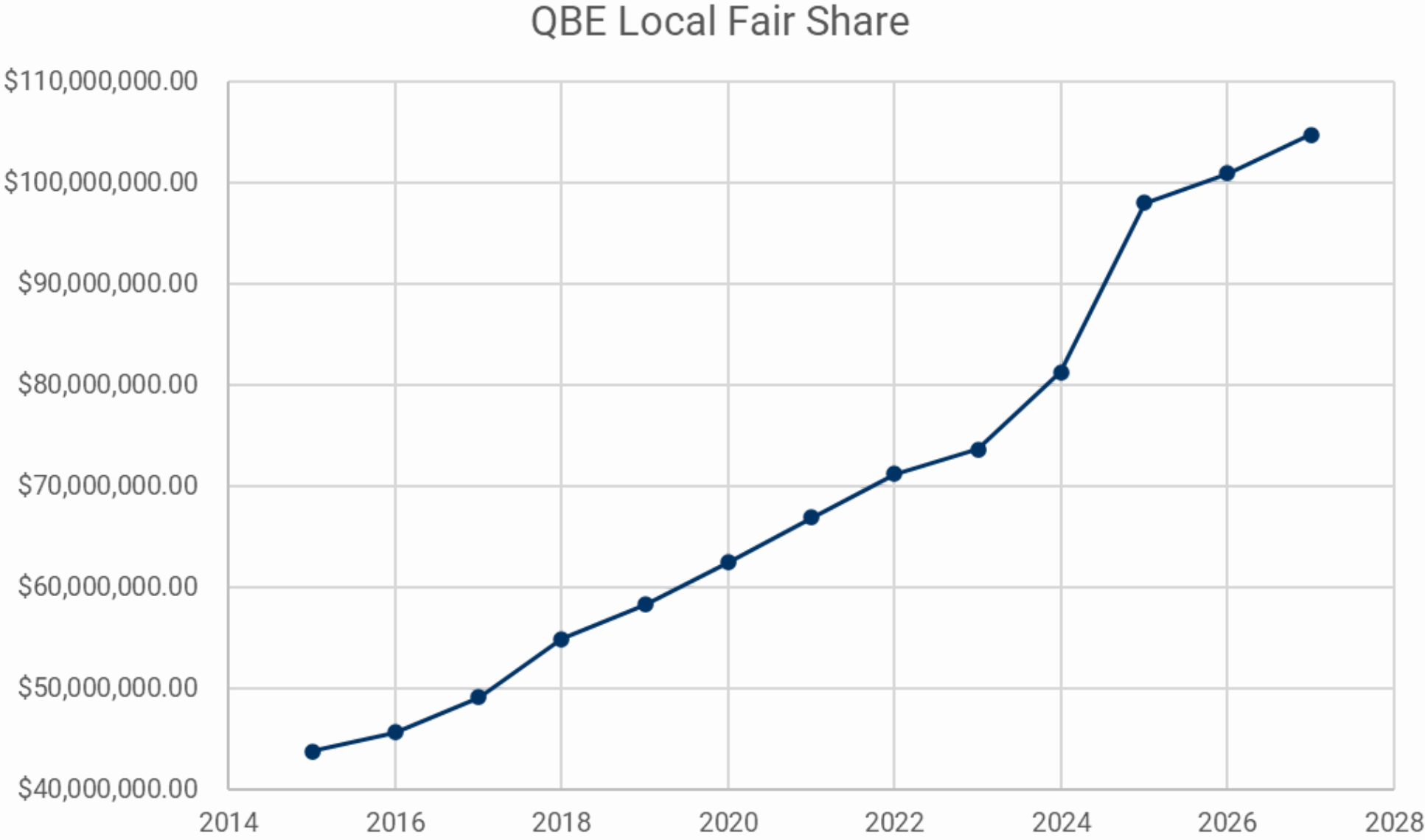
- Forsyth County tax dollars withheld from FCS and redistributed to support other school systems across Georgia



FY27 State-Mandated Costs



FCS Local Fair Share 2015-2027



Safe

Connected

Thriving



FY27 Budget

70% of Forsyth County Schools' FY27 operating budget is invested directly in instruction, reflecting a strong commitment to student learning and classroom support.



Media, Business, Debt Services, General Admin, Transfer, and Other 1.82%

Pupil Services 4.32%

Central Support 2.55%

Instruction Improvement 2.42%

Transportation 5.64%

School Admin 5.52%

Maintenance 7.72%



FY27 Budget

70% of Forsyth County Schools' FY27 operating budget is invested directly in instruction, reflecting a strong commitment to student learning and classroom support.

Instruction 70%

FY27



Proposed Budget Summary

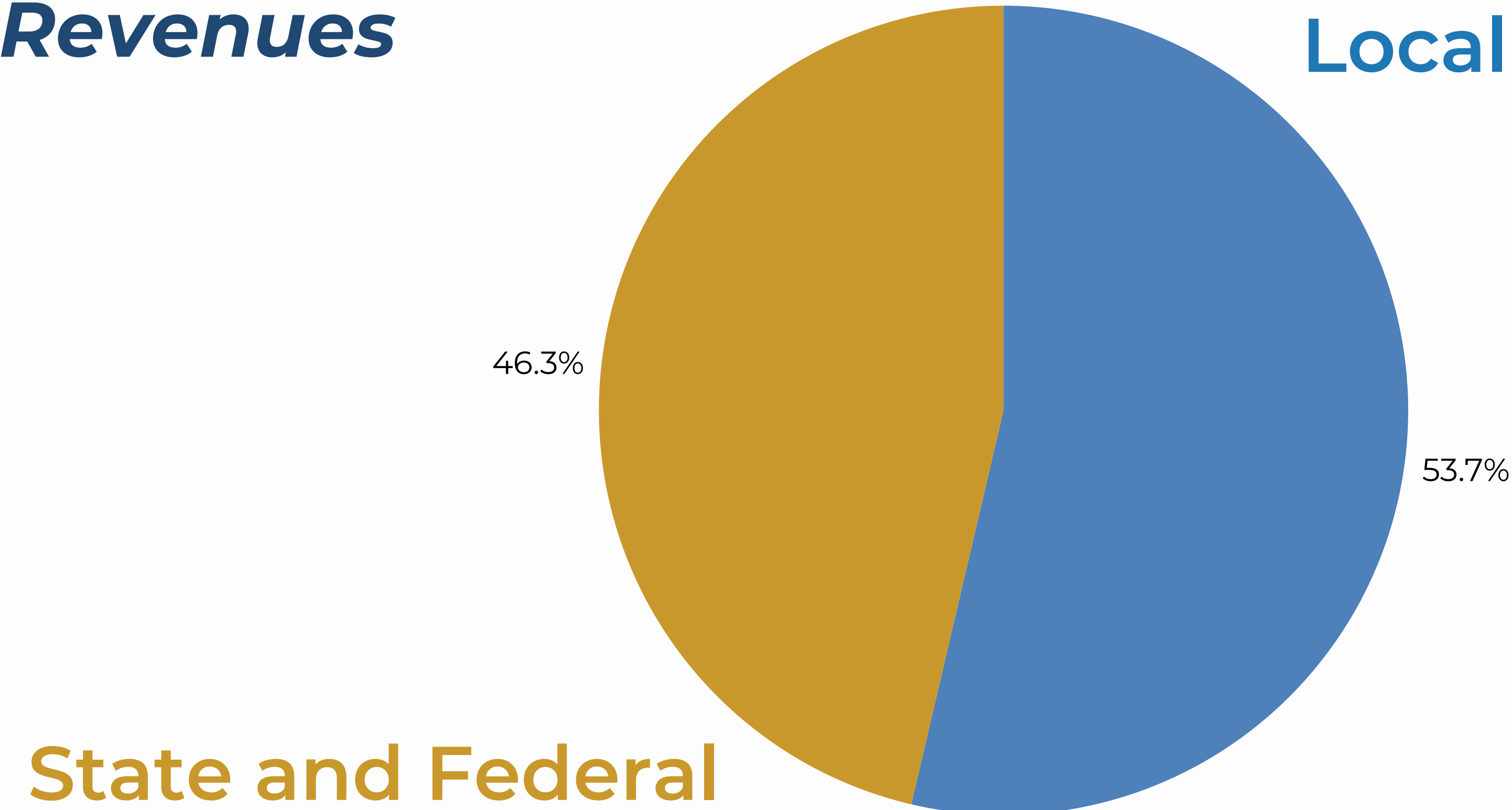
\$762.5 Million Total

1.60% Increase Over FY26

No Millage Rate Increases

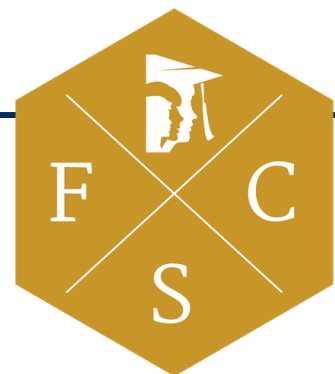
FY27 Budget Overview

Revenues



Local and State Revenue Overview

Manage Financial Resources



<u>REVENUES</u>	<u>FY 2027 BUDGET</u>	<u>FY 2026 BUDGET</u>	<u>INCREASE (DECREASE)</u>	<u>PERCENTAGE OF TOTAL</u>
LOCAL	409,851,723	400,035,007	9,816,716	53.66%
STATE AND FEDERAL	353,914,557	350,464,410	3,450,147	46.34%
TOTAL REVENUES	763,766,280	750,499,417	13,266,863	1.77%

Local and State Revenue Details



BASED ON INITIAL 2027 QBE ALLOTMENT SHEET

<u>LOCAL REVENUES</u>	<u>FY 2027 BUDGET</u>	<u>FY 2026 BUDGET</u>	<u>INCREASE (DECREASE)</u>	
AD VALOREM TAXES @ 15.208 MILLS	366,264,453	352,310,556	13,953,897	
TAVT TAXES	23,750,000	24,500,000	(750,000)	
INTANGIBLE TAXES	5,500,000	5,500,000	0	
REAL ESTATE TRANSFER TAXES	2,500,000	3,019,147	(519,147)	
INTEREST INCOME	5,787,270	8,005,304	(2,218,034)	
TUITION	900,000	550,000	350,000	
OTHER LOCAL REVENUE	5,000,000	6,000,000	(1,000,000)	
SURPLUS SALES	150,000	150,000	0	
	409,851,723	400,035,007	9,816,716	2.45%
<u>STATE AND FEDERAL REVENUES</u>				
NET QBE FORMULA EARNINGS	345,859,962	343,439,315	2,420,647	
OTHER STATE SOURCES	7,204,595	6,175,095	1,029,500	
FEDERAL INDIRECT COST	350,000	350,000	0	
FEDERAL FLOOD CONTROL FUNDS	500,000	500,000	0	
	353,914,557	350,464,410	3,450,147	0.98%
TOTAL REVENUES	763,766,280	750,499,417	13,266,863	1.77%

Tax and QBE Earnings



Tax Revenue Projection 2026 (FY2027)

PROJECTED DIGEST

Projected Gross Digest	24,825,326,552
Exemptions	-
Net Digest	<u>24,825,326,552</u>

Millage Rate	15.208
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Gross Revenue	377,543,566
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Commission 2.5%	<u>9,438,589</u>
	368,104,977

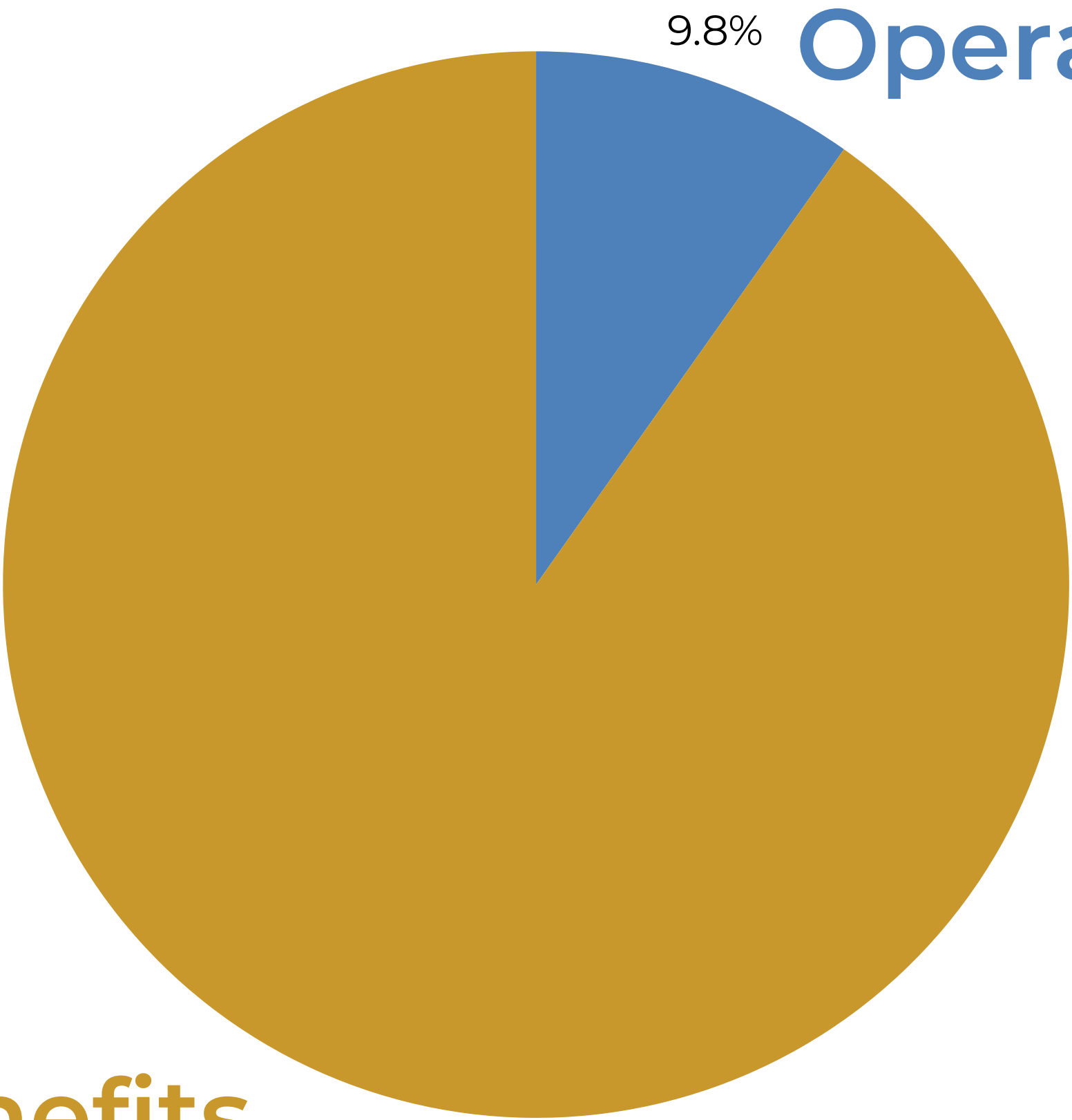
		<u>FY2026</u>	<u>INCREASE</u>	
Net Available Revenue @ 99.50%	<u>366,264,453</u>	352,310,556	13,953,897	3.96%

QBE Formula Earnings

2024 formula earnings	345,859,962
Midterm earnings estimate	<u>0</u>

		<u>FY2026</u>	<u>INCREASE</u>	
Net QBE	<u>345,859,962</u>	343,439,315	2,420,647	0.70%

FY27 Budget Summary



Salary & Benefits

90.2%

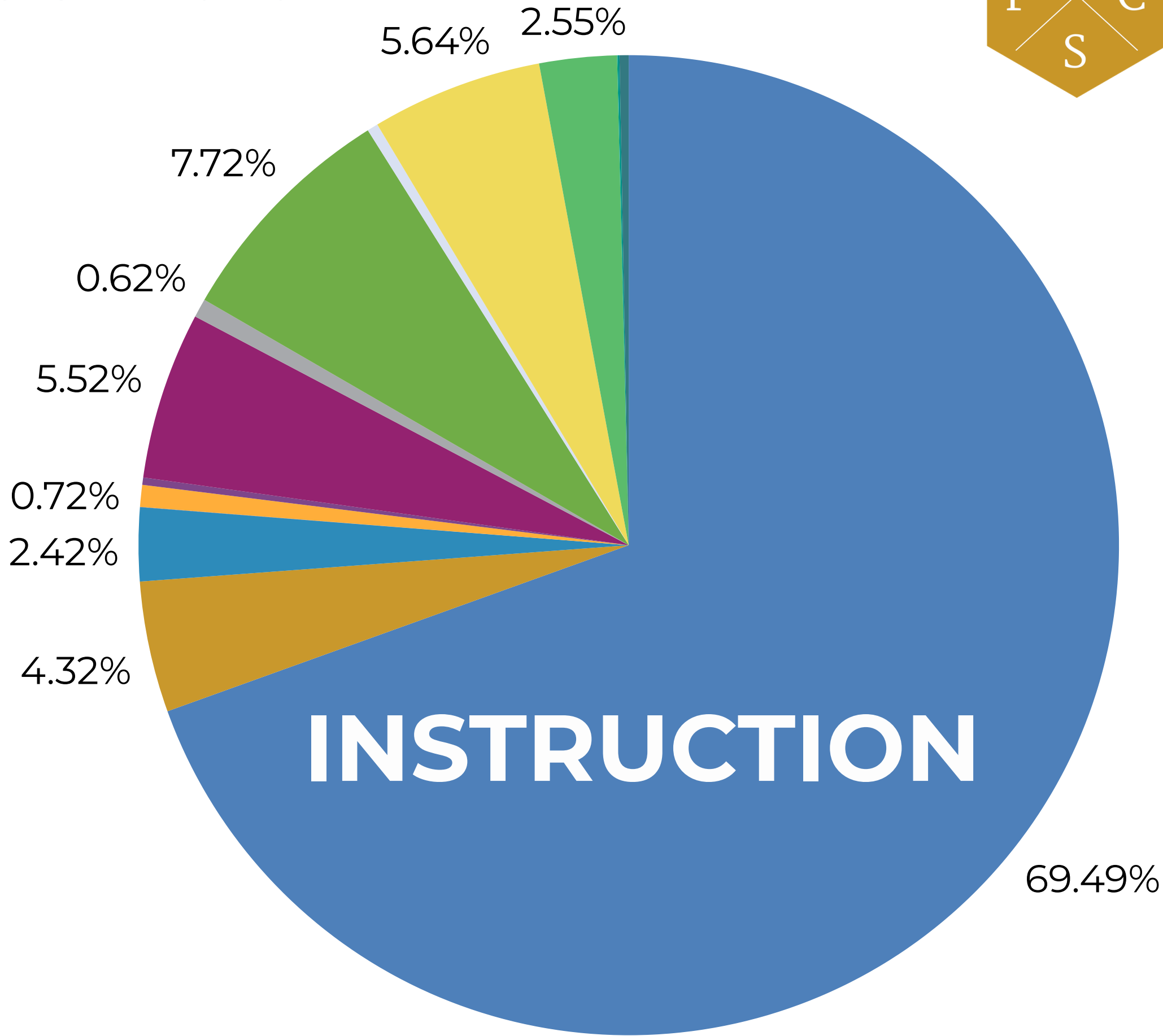
Operations

9.8%

Expenditure Breakdown



INSTRUCTION	69.49%
PUPIL SERVICES	4.32%
INSTRUCTION IMPROVEMENT	2.42%
INSTRUCTIONAL STAFF TRAINING	0.01%
MEDIA SERVICES	0.72%
GENERAL ADMIN	0.24%
SCHOOL ADMIN	5.52%
BUSINESS SERVICES	0.62%
MAINTENANCE	7.72%
SAFETY	0.36%
TRANSPORTATION	5.64%
CENTRAL SUPPORT	2.55%
OTHER SUPPORT	0.02%
TRANSFER OUT	0.06%
DEBT SERVICE	0.30%



Expenditure Details

<u>EXPENDITURES</u>	FY 2027 BUDGET	FY 2026 BUDGET	INCREASE (DECREASE)	PERCENTAGE OF TOTAL
<u>FUNCTION</u>				
INSTRUCTION	529,836,462	547,836,924	(18,000,462)	69.49%
PUPIL SERVICES	32,974,229	13,701,021	19,273,208	4.32%
IMPROVEMENT OF INSTRUCTION	18,420,079	18,481,779	(61,700)	2.42%
INST. STAFF TRAINING	95,401	0	95,401	0.00%
MEDIA SERVICES	5,520,790	5,479,497	41,293	0.72%
GENERAL ADMINISTRATION	1,860,027	1,847,567	12,460	0.24%
SCHOOL ADMINISTRATION	42,105,304	40,834,102	1,271,202	5.52%
BUSINESS SERVICES	4,713,105	4,250,484	462,621	0.62%
MAINTENANCE & OPERATIONS	58,884,383	56,938,640	1,945,743	7.72%
SAFETY	2,710,513	0	2,710,513	0.00%
TRANSPORTATION	43,012,276	40,296,924	2,715,352	5.64%
CENTRAL SUPPORT SERVICES	19,408,114	18,001,554	1,406,560	2.55%
OTHER SUPPORT SERVICES	156,723	156,354	369	0.02%
TRANSFER OUT	482,000	274,687	207,313	0.06%
DEBT SERVICE	2,307,064	2,383,950	(76,886)	0.30%
TOTAL EXPENDITURES	762,486,470	750,483,483	12,002,987	1.60%
EXCESS REVENUE OVER (UNDER) EXPENDITURES	1,279,810	15,934		

FY27 Budgeted Expenditures

<u>FUNCTION</u>		<u>% OF OPERATING BUDGET</u>	<u>FY 2027 SALARIES & BENEFITS</u>	<u>FY 2027 OPERATING EXPENSES</u>	<u>TOTAL</u>	<u>FY 2026 BUDGET</u>	<u>INCREASE (DECREASE)</u>	<u>PERCENT CHANGE</u>
1000	INSTRUCTION	69.49%	511,884,170	17,952,292	529,836,462	547,836,924	(18,000,462)	-3.29%
2100	PUPIL SERVICES	4.32%	31,324,304	1,649,925	32,974,229	13,701,021	19,273,208	140.67%
2210	IMPROVEMENT OF INST	2.42%	11,473,876	6,946,203	18,420,079	18,481,779	(61,700)	-0.33%
2213	INST. STAFF TRAINING	0.01%	83,201	12,200	95,401	0	95,401	0.00%
2220	MEDIA SERVICES	0.72%	5,053,168	467,622	5,520,790	5,479,497	41,293	0.75%
2300	GENERAL ADMIN	0.24%	1,433,000	427,027	1,860,027	1,847,567	12,460	0.67%
2400	SCHOOL ADMIN	5.52%	42,074,979	30,325	42,105,304	40,834,102	1,271,202	3.11%
2500	BUSINESS SERVICES	0.62%	4,061,696	651,409	4,713,105	4,250,484	462,621	10.88%
2600	MAINT & OPERATION	7.72%	30,675,402	28,208,981	58,884,383	56,938,640	1,945,743	3.42%
2660	SAFETY	0.36%	2,710,513	0	2,710,513	0	2,710,513	0.00%
2700	TRANSPORTATION	5.64%	34,078,850	8,933,426	43,012,276	40,296,924	2,715,352	6.74%
2800	CENTRAL SUPPORT	2.55%	12,990,643	6,417,471	19,408,114	18,001,554	1,406,560	7.81%
2900	OTHER SUPPORT	0.02%	27,373	129,350	156,723	156,354	369	0.24%
5000	TRANSFER OUT	0.06%	0	482,000	482,000	274,687	207,313	0.00%
5100	DEBT SERVICE	0.30%	0	2,307,064	2,307,064	2,383,950	(76,886)	-3.23%
		1.00	687,871,175	74,615,295	762,486,470	750,483,483	12,002,987	1.60%

	<u>SALARIES & BENEFITS</u>	<u>OPERATING EXPENSES</u>	<u>MANDATED STATE CHANGES</u>	
FY 2027	90.21%	9.79%	STATE HEALTH CARE INCREASE	3,958,179
FY 2026	90.33%	9.67%	STATE TRS INCREASE	2,084,385
			LITERACY COACHES	1,626,479
				7,669,043
				1.02%
			LOCAL SCHOOL ALLOTMENT COST	(8,532,677)
			LOCAL BUDGET INCREASE	12,866,620
			TOTAL INCREASE	4,333,943
				0.58%
				12,002,986
				1.60%

Fund Balance Details



FUND BALANCES FY 2026 AND 2027

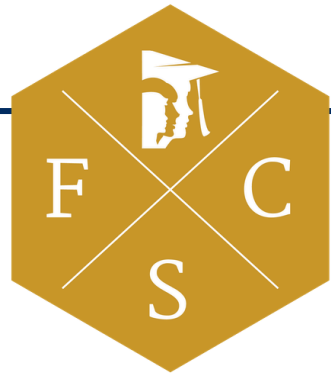
BEGINNING FUND BALANCE 7/1/2025	171,050,942
FY 2026 REVENUES OVER (UNDER) EXPENDITURES	(27,757,513)
ESTIMATED ENDING FUND BALANCE 6/30/2026	<u>143,293,429</u>
FY 2026 REVENUES OVER (UNDER) EXPENDITURES	<u>1,279,810</u>

RESERVE FOR DEBT SERVICE (28,572,035) FY23 Budget Approved

ESTIMATED ENDING FUND BALANCE 6/30/2027	<u>116,001,204</u>
PERCENTAGE OF FUND BALANCE TO EXPENDITURES	<u>15.21%</u>

Note: The FY26 planned use of fund balance reflects a strategic and intentional allocation of previously reserved funds for district priorities and approved capital and operational needs. The district continues to maintain a healthy fund balance of +/- 15%

FY27 Debt Services



REVENUES

ADVALOREM	33,668,970
INTANGIBLE	410,000
REAL ESTATE XFER TAX	200,000
INTEREST EARNED	300,000
TOTAL REVENUES	34,578,970

EXPENDITURES

PRINCIPAL (910)	26,235,000
INTEREST (830)	14,800,960
AGENT FEES (810)	9,250
TOTAL EXPENDITURES	41,045,210

EXCESS REVENUE OVER (UNDER) EXPENSE	(6,466,240)
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OTHER FUNDING SOURCES (USES)

XFER IN FROM SPLOST 5	7,650,000
XFER IN FROM SPLOST 6	0
TOTAL OTHER SOURCES (USES)	7,650,000

NET CHANGE IN FUND BALANCE	1,183,760
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FUND BALANCE 7/1/2025 (EST)	13,078,115
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FUND BALANCE 6/30/2026 (EST)	14,261,874
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Note: The planned transfer of ESPLOST funds supports debt service obligations, allowing Forsyth County Schools to maintain a lower millage rate while continuing to invest in school facilities and infrastructure needs.

FY27 Food & Nutrition



	<u>FY2027</u>	<u>FY2026</u>	<u>INCREASE (DECREASE)</u>
<u>REVENUES</u>			
LOCAL	10,896,729	11,078,616	(181,887)
STATE	918,434	905,661	12,773
FEDERAL	10,006,661	10,733,370	(726,709)
TRANSFER IN	0	0	0
TOTAL REVENUES	21,821,824	22,717,647	(895,823)
<u>EXPENDITURES</u>			
SALARIES-CLERICAL	213,007	174,971	38,036
SALARIES-SFS WORKERS	7,054,506	7,448,556	(394,050)
SALARIES-ADMINISTRATIVE	324,528	318,167	6,361
EMPLOYEE BENEFITS	7,234,482	7,633,546	(399,064)
REPAIRS AND MAINTENANCE	200,000	200,000	0
EMPLOYEE TRAVEL	33,031	33,031	0
COMMODITY HAULING	67,147	67,147	0
SUPPLIES & MATERIALS	870,563	870,563	0
JANITORIAL SUPPLIES	88,298	88,298	0
COMPUTER SOFTWARE	60,000	70,000	(10,000)
EXPENDABLE EQUIPMENT	20,000	20,000	0
FOOD	8,407,138	9,265,138	(858,000)
FOOD ACQUISITIONS-USDA	1,788,219	1,788,219	0
EQUIPMENT	200,000	200,000	0
COMPUTER EQUIPMENT	36,000	36,000	0
DUES AND FEES	5,000	5,000	0
TOTAL EXPENSES	26,601,919	28,218,636	(1,616,717)
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(4,780,095)	(5,500,989)	720,894
BEGINNING FUND BALANCE 7/1/2025	20,531,645		
FY 2026 REVENUES OVER (UNDER) EXPENDITURES	(3,436,198)	Estimated YTD change.	
ESTIMATED ENDING FUND BALANCE 6/30/2026	17,095,447		
FY 2027 REVENUES OVER (UNDER) EXPENDITURES	(4,780,095)		
ESTIMATED ENDING FUND BALANCE 6/30/2027	12,315,352		

Special Revenue & Capital Project Funds

	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL
LOCAL SOURCES	\$ 10,896,729	\$ 66,060,000	\$ 76,956,729
STATE SOURCES	918,434	16,000,000	16,918,434
FEDERAL SOURCES	23,125,237	-	23,125,237
TOTAL REVENUES	\$ 34,940,400	\$ 82,060,000	\$ 117,000,400
OTHER SOURCES			
TRANSFER OUT	\$ -	\$ (7,650,000)	\$ (7,650,000)
TRANSFER IN	180,000	-	180,000
TOTAL REVENUES AND OTHER SOURCES	\$ 35,120,400	\$ 74,410,000	\$ 109,530,400
EXPENDITURES			
INSTRUCTION	\$ 4,034,851		\$ 4,034,851
PUPIL SERVICES	6,802,472		6,802,472
IMPROVEMENT OF INSTRUCTIONAL SERVICES	1,924,943		1,924,943
EDUCATIONAL MEDIA SERVICES	-		-
FEDERAL GRANT ADMINISTRATION	206,348		206,348
GENERAL ADMINISTRATION	55,345		55,345
SCHOOL ADMINISTRATION	1,736		1,736
BUSINESS SERVICES	-		-
MAINTENANCE AND OPERATION	-		-
STUDENT TRANSPORTATION	203,873		203,873
CENTRAL SUPPORT SERVICES	69,008		69,008
OTHER SUPPORT SERVICES	-		-
SCHOOL FOOD SERVICES	26,601,919		26,601,919
FACILITIES ACQUISITION AND CONSTRUCTION	-	\$ 55,239,092	55,239,092
DEBT SERVICE	-	-	-
TOTAL EXPENDITURES	\$ 39,900,494	\$ 55,239,092	\$ 95,139,586
EXCESS REVENUE OVER (UNDER) EXPENSE	\$ (4,780,095)	\$ 19,170,908	\$ 14,390,813
BEGINNING FUND BALANCE 7/1/2026	\$ 17,095,447	\$ 23,671,186	\$ 40,766,633
RESERVES	\$ -	\$ -	\$ -
ENDING FUND BALANCE 6/30/2027	\$ 12,315,352	\$ 42,842,093	\$ 55,157,446



Proposed Budget Timeline



DATE	TIME	EVENT
March 17	5:00 PM	Budget Initial Timeline Presentation
May 12	5:00 PM	Budget Updated Timeline Presentation
May 26	5:00 PM	Budget Presentation
June 9	8:30 AM	Budget Hearing #1
	9:15 AM	Millage Hearing #1
June 16	8:30 AM	Millage Hearing #2
	7:00 PM	Millage Hearing #3
	7:30 PM	Budget Hearing #2
June 23	5:00 PM	Budget Approval Vote

**Contingent on receipt of property digest from County Tax Assessor; dates and times subject to change.*

FY27



Proposed Budget Summary

\$762.5 Million Total

1.60% Increase Over FY26

No Millage Rate Increases

Forsyth County Schools

FY27 Proposed Budget

