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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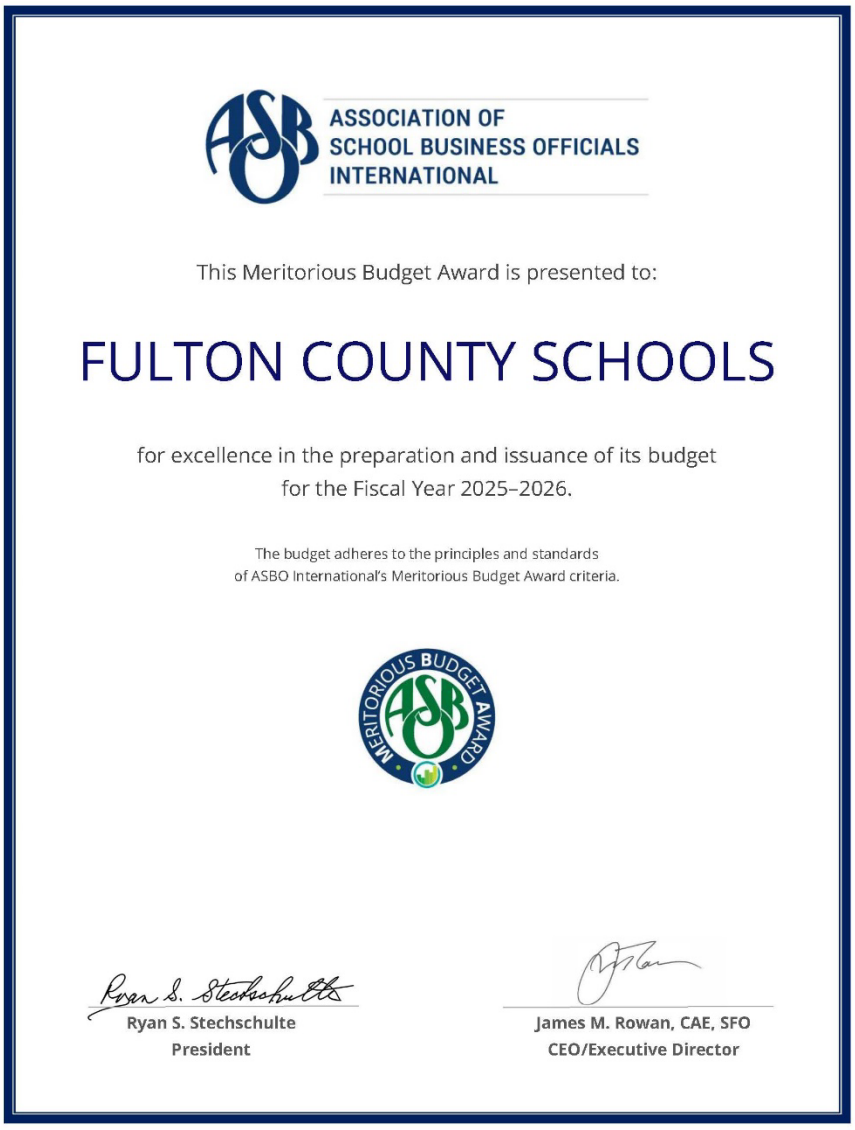
## BUDGET RECOGNITIONS

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.

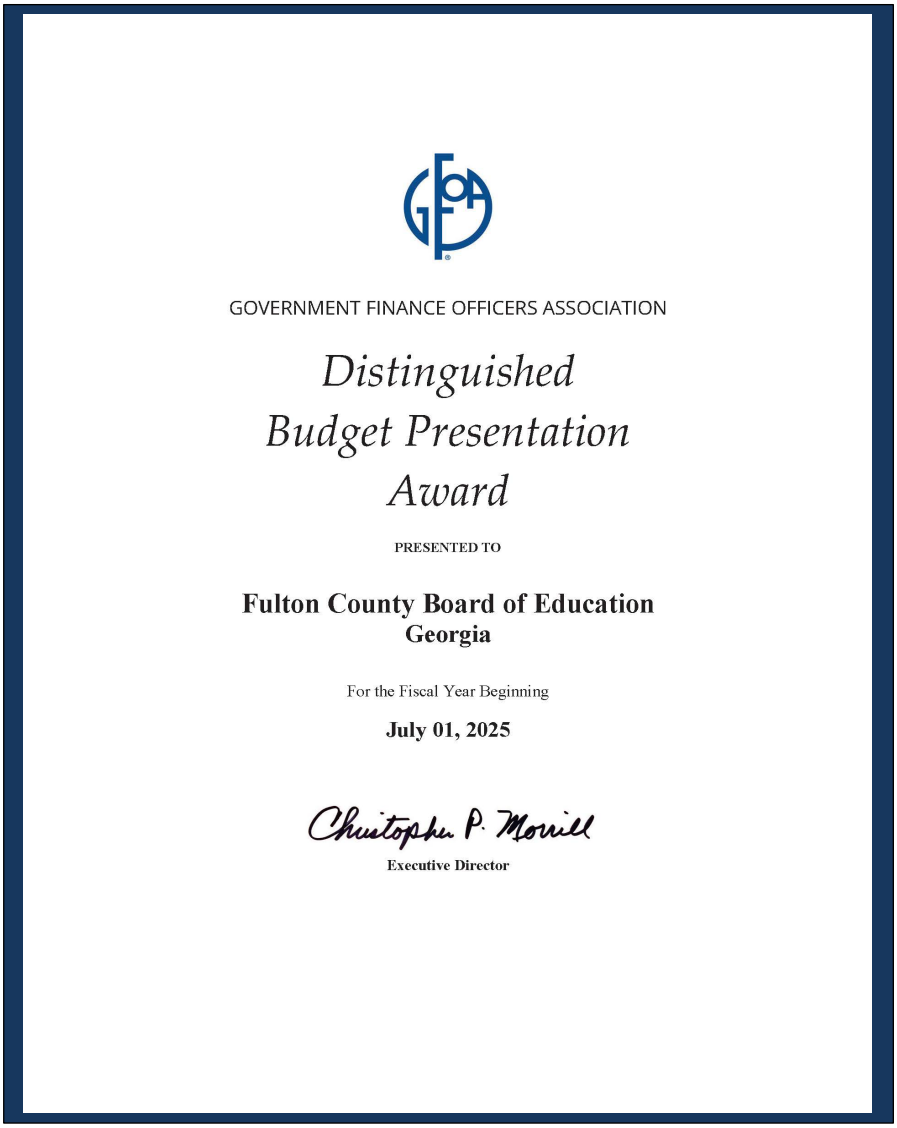
MERITORIOUS BUDGET AWARD

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 Section 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.



## BUDGET PROCESS AND CALENDAR

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




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

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

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

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

### Approved Budget

The Fulton County Board of Education approves the school division's budget by fund and functional category. The categories include:

Instruction, Pupil Services, Improvement of Instructional Services, Instructional Staff Training, Educational Media Services, Federal Grant Administration, General Administration, School Administration, Support Services – Business, Maintenance and Operation of Plant Services, School Safety & Security, Student Transportation Service, Support Services – Central, Other Support Services, School Nutrition Program, Enterprise Operations, Facilities Acquisition and Construction Services, Other Outlays, and Debt Service.

**Budget Implementation**

Once adopted by the School Board, the budget serves as the financial foundation for each school and department's programs throughout the fiscal year, beginning on July 1. Fiscal accountability is by unique account code. Budget account holders may not expend or encumber more than the approved and appropriated budget amounts. Fiscal monitoring of department and school activities occurs throughout the year to ensure compliance. Any changes to the amount in a fund category require approval from both the Superintendent and the Board. However, budget adjustments within functional category totals do not require approval if they are less than $100,000.

| | |
|---|---|
| October | •Adoption of Budget Calendar |
| November | •Approval of Board Parameters |
| January | •Approval of School Allotment Guidelines |
| February | •Governor's proposed budget release |
| March | •Enrollment Forecast |
| April | •Superintendent's budget presentation |
| May | •Public Hearings<br>•School Board tentatively adopts budgets for FY2026-27 |
| June | •School Board approves final budget for FY2026-27 |
| July | •FY2027 begins |

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.

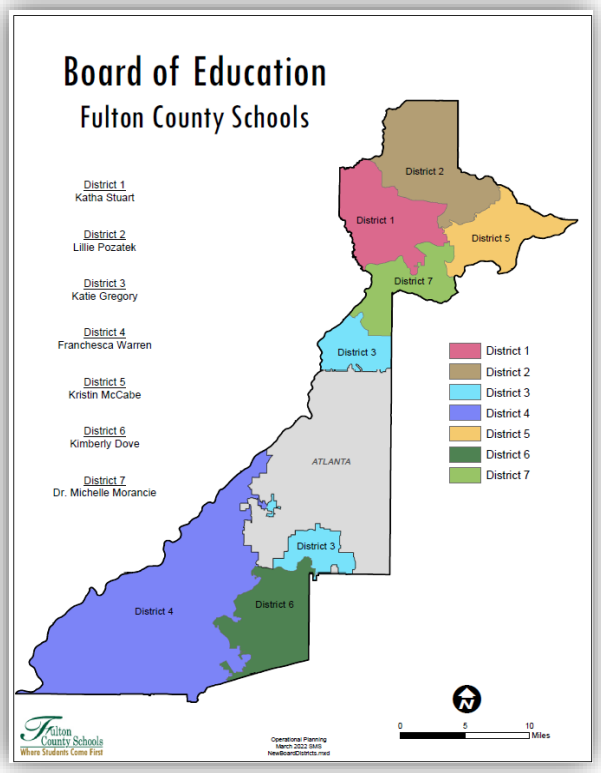
## SCHOOL BOARD

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



## SCHOOL ADMINISTRATION

### Superintendent



Dr. Mike Looney has served as the Superintendent for the Fulton County School District (FCS) in Georgia since June 2019.

Dr. Looney previously served 28 years as an educator and 15 years of previous experience as a school superintendent in Tennessee and Alabama. Beginning his educational career as a substitute teacher, while working on an MBA, Looney rose to becoming an award-winning national speaker on education, including being named Tennessee Superintendent of the Year in 2015 and Georgia Superintendent of the Year in 2025.

Dr. Looney received his Educational Specialist degree and Doctorate in Educational Leadership from the University of Alabama and his bachelor's degree in business management and master's degree in education from Jacksonville State University in Alabama. Dr. Looney also served in the United States Marine Corps.

### Superintendent Cabinet

Chief 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

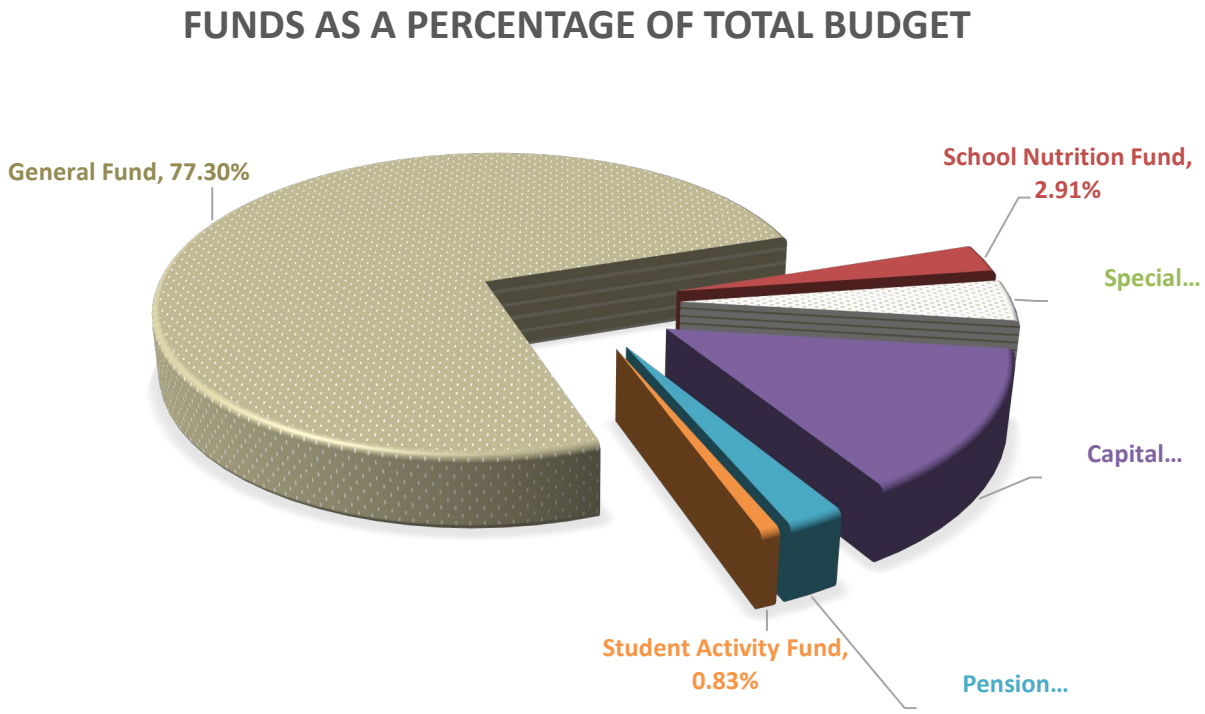
The following is a high-level summary of the information contained in the Financial Section of the Annual Budget.

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.




c

The following schedule presents a summary comparison of the funds included in this budget. The FY2027 proposed General Fund revenue budget reflects an decrease of $25.3 M, or 1.77% over the FY2026 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 FY2027 Annual Budget reflects an overall decrease of 2.72% over the prior year with the General Fund representing the largest decrease and Student Activity 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 | 1,405,197,529 | (25,332,091) | -1.77% | 75.81% |
| 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% | 13.73% |
| Special Revenue Fund | 84,584,875 | 66,560,590 | (18,024,285) | -21.31% | 3.59% |
| Pension Fund | 45,060,637 | 47,724,073 | 2,663,436 | 5.91% | 2.57% |
| Student Activity Fund | 15,304,150 | 23,213,807 | 7,909,657 | 51.68% | 1.25% |
| **Sub-Total** | **$ 1,901,004,321** | **$ 1,853,685,140** | **$ (47,319,181)** | **-2.49%** | **100.00%** |

## SUMMARY OF REVENUES AND EXPENDITURES FOR ALL FUNDS

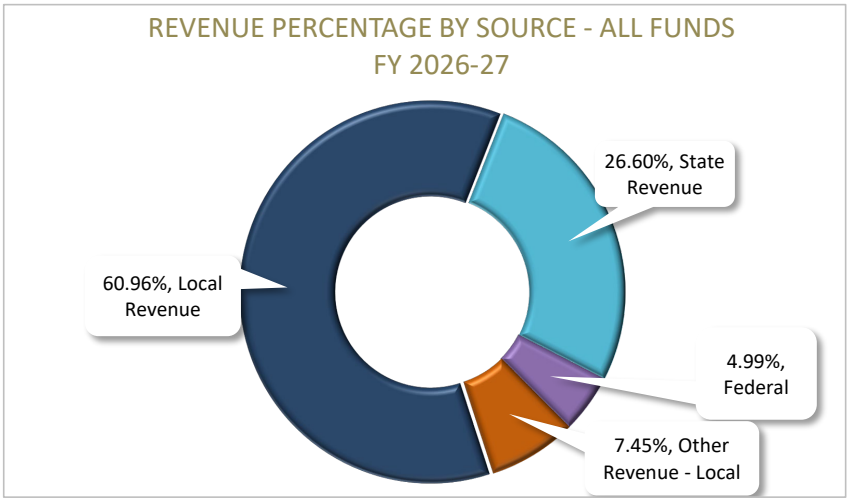
Fulton County Schools is not a taxing authority. As a result, the division must depend on both the state and the local government to provide the revenue to fulfill our mission and deliver quality educational opportunities to students in Fulton County.

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**

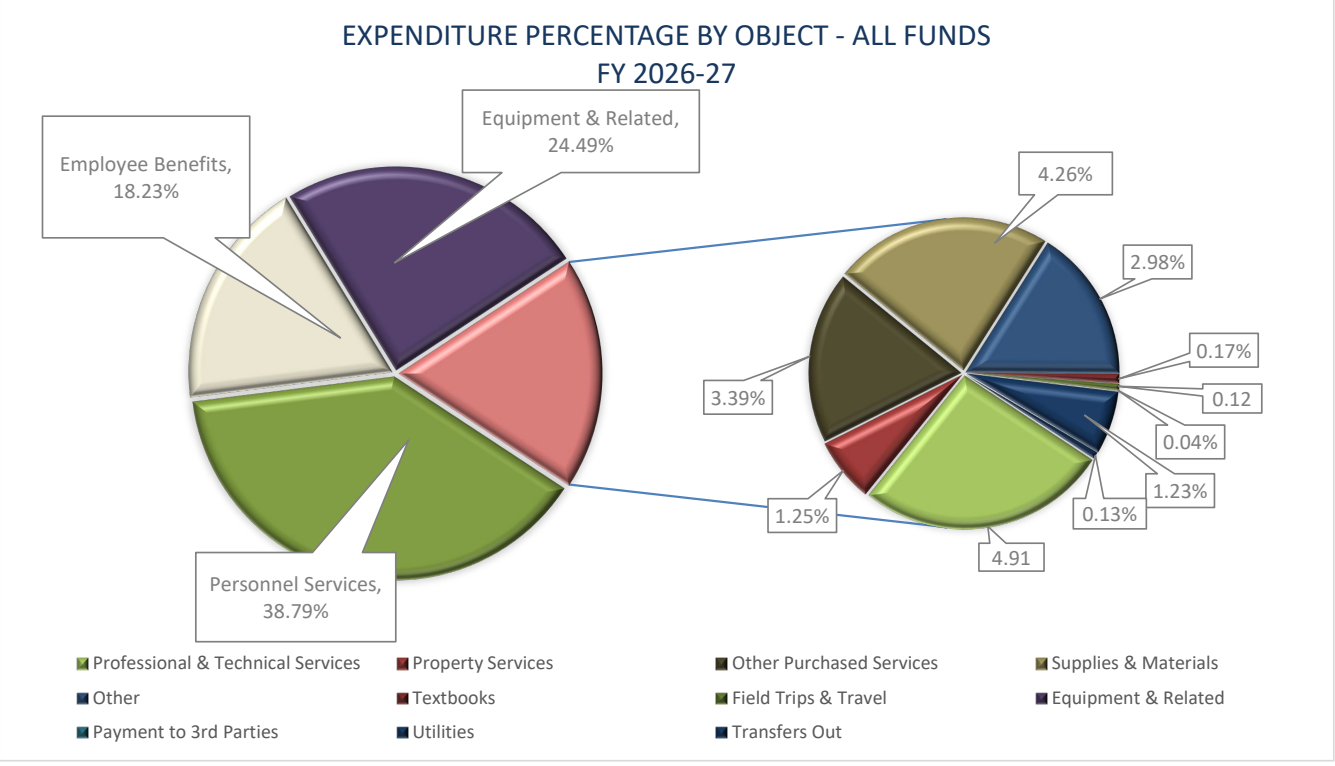
| Description | FY2023 Actual | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 Proposed | % Increase / (Decrease) |
|---|---|---|---|---|---|---|
| **All Funds** | | | | | | |
| Local Revenue | 1,002,454,318 | 1,063,315,467 | 1,116,259,415 | 1,167,656,650 | 1,130,038,286 | -3.22% |
| State Revenue | 421,103,784 | 443,704,986 | 490,276,214 | 488,838,550 | 493,016,319 | 0.85% |
| 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 | 138,162,077 | -2.00% |
| **Total Funds Available** | **1,757,956,422** | **1,894,683,995** | **1,924,129,585** | **1,901,004,321** | **1,853,685,140** | **-2.49%** |



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 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 | 899,509,995 |
| Employee Benefits | 309,101,213 | 356,424,246 | 409,745,960 | 426,668,982 | 422,716,403 |
| Professional & Technical Services | 67,886,303 | 78,335,810 | 70,165,863 | 92,718,055 | 113,940,758 |
| 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 | 78,569,397 |
| Supplies & Materials | 74,413,996 | 78,163,789 | 76,344,095 | 86,809,950 | 98,911,763 |
| Other | 57,850,392 | 60,322,388 | 51,203,797 | 54,341,520 | 69,209,215 |
| 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** | **$ 2,319,153,502** |

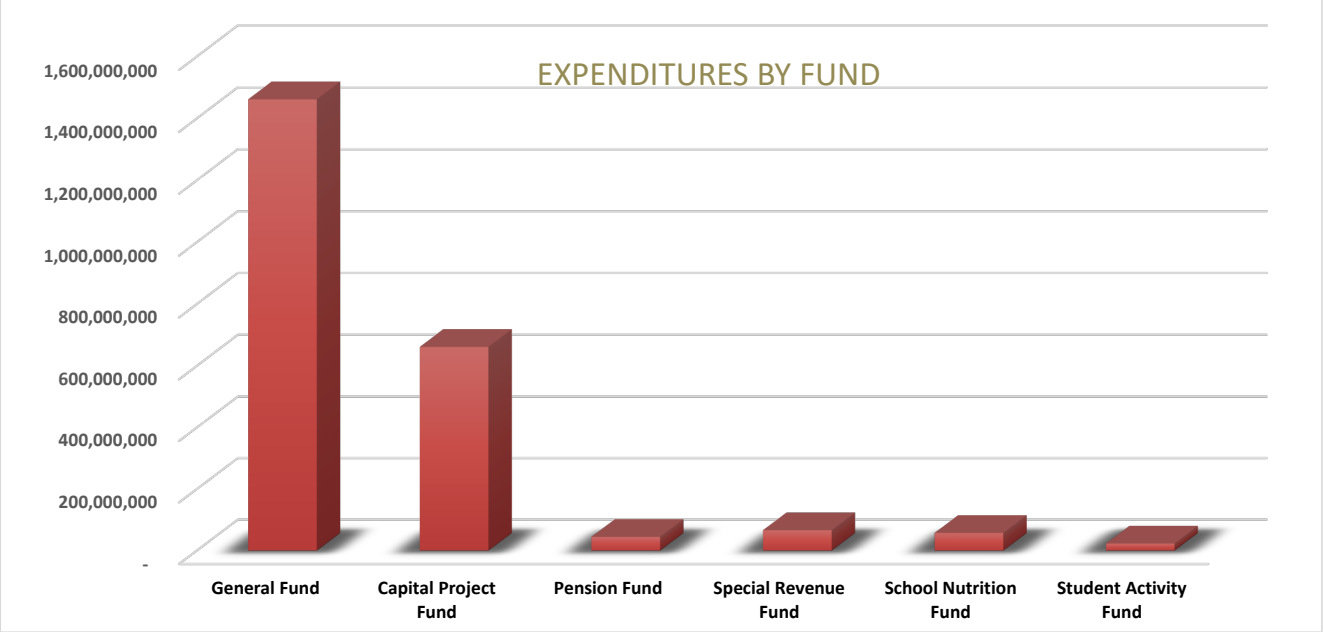


The chart below shows the 2027 fiscal year budget for all District funds for revenues and expenditures. The other financing sources (uses) are transfers between funds and/or other local revenue.

**Summary of All Funds - By Fund**

| Fund | Beginning Balance | Revenue | Expenditures | Excess (Deficit) | Transfers In/Out | Ending Balance |
|---|---|---|---|---|---|---|
| General Fund | 282,927,123 | 1,405,197,529 | 1,461,945,966 | (56,748,437) | (3,097,284) | 223,081,401 |
| 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** | **$ 1,850,587,856** | **$ 2,316,056,218** | **$ (465,468,361)** | **$ -** | **$ 1,116,213,473** |

** 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 | 479,530,496 | 1,313,879 | 12,171,943 | - | - | - | 493,016,319 |
| Federal Revenue | 1,150,243 | 39,419,976 | 50,212,703 | 1,685,536 | - | - | 92,468,458 |
| Other Revenue - Local | 32,461,015 | 15,767,065 | 1,078,659 | 14,650,174 | 47,724,073 | 23,213,807 | 134,894,793 |
| **Total Revenue** | $ 1,405,027,529 | $ 56,500,920 | $ 63,463,306 | $ 254,488,222 | $ 47,724,073 | $ 23,213,807 | $ 1,850,417,856 |
| **Expenditures:** | | | | | | | |
| Instruction | 891,522,026 | - | 34,203,672 | - | - | - | 925,725,698 |
| Pupil Services | 138,998,465 | - | 16,522,653 | - | - | - | 155,521,118 |
| Improvement of Instr. Svcs | 47,888,986 | - | 2,208,115 | - | - | - | 50,097,102 |
| Instructional Staff Training | 1,976,065 | - | 7,760,488 | - | - | - | 9,736,553 |
| 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 | 23,736,067 | - | - | - | - | - | 23,736,067 |
| Student Transportation | 74,364,499 | - | 84,136 | - | - | - | 74,448,635 |
| Support Services - Central | 49,964,083 | - | 228,253 | - | - | - | 50,192,337 |
| 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** | $ 1,461,945,966 | $ 57,840,332 | $ 66,560,590 | $ 661,609,848 | $ 44,885,675 | $ 23,213,807 | $ 2,316,056,218 |
| **Excess (deficiency) of Revenue over (under) Expenditures** | $ (56,918,437) | $ (1,339,412) | $ (3,097,284) | $ (407,121,626) | $ 2,838,398 | $ - | $ (465,638,361) |
| **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** | $ 223,081,401 | $ 17,836,355 | $ (0) | $ 249,643,555 | $ 610,348,013 | $ 15,304,150 | $ 1,116,213,473 |

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 $1,405,197,529 in revenue for the General Fund during FY27, a decrease of 1.77% from the current fiscal year. The General Fund serves as the district's primary operating fund, representing 76.14% of its 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 | 479,530,496 | 5,655 | 0.78% |
| Federal Revenue | 1,000,000 | 12 | 1,150,243 | 14 | 15.02% |
| Other Revenue - Local | 35,102,570 | 411 | 32,631,015 | 385 | -7.04% |
| **Total Available Resources** | **$ 1,430,529,619** | **$ 16,743** | **$ 1,405,197,529** | **$ 16,572** | **-1.77%** |

### 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 decrease by 0.16% over the current year.

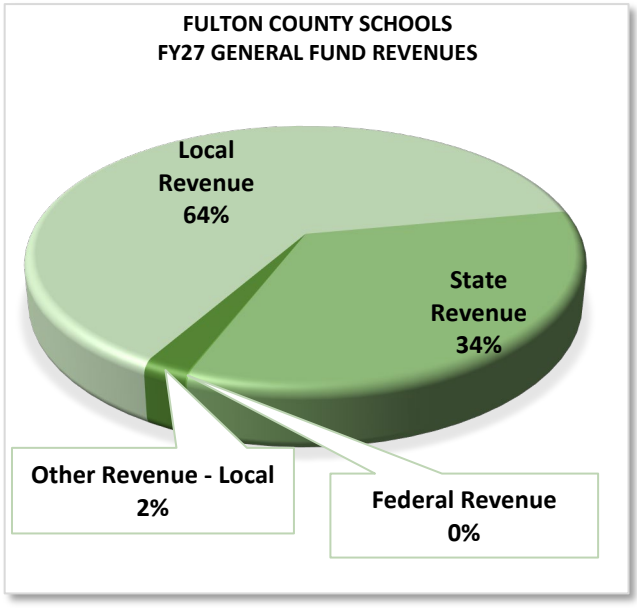
Some elements decreased Fulton County QBE Earnings – in FY27, the Local Fair Share (LFS) amount paid by Fulton County Schools will decrease by approximately 6.97%, negatively impacting QBE earnings. LFS is the amount of funds each school district is required to contribute each fiscal year to participate 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.

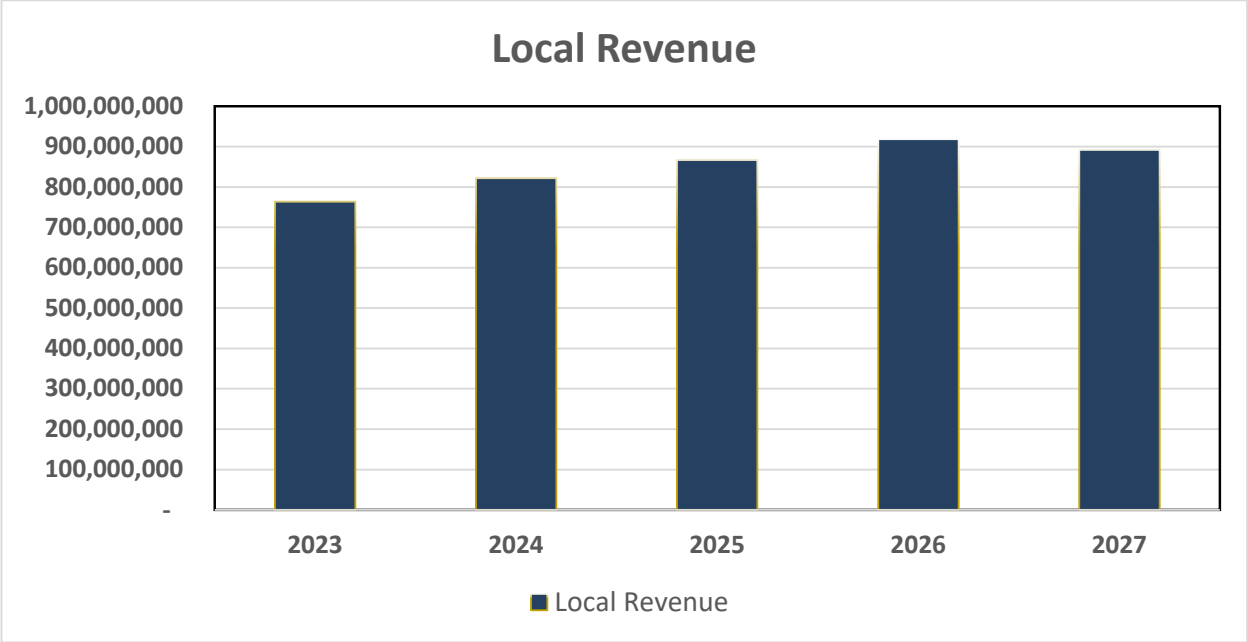
### Other Local - Sources

Other Local revenue sources represent a decrease of 7.04% of total General Fund revenues.

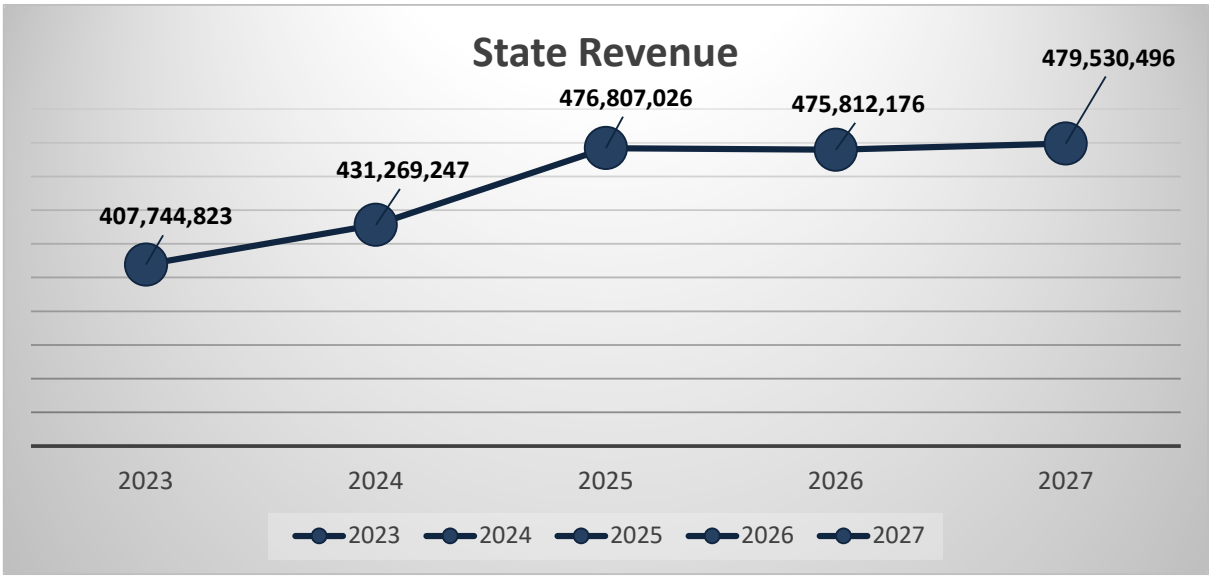


## GENERAL FUND REVENUE HIGHLIGHTS

The allocation of local funding for the district for FY2027 is 63.47% 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 FY2027 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 decrease in state revenue for Fulton County Public Schools is $758 K or 0.16%. State revenue represents 33.91% of the School Operating Budget for FY2027. 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 decrease by $ 25.3 M or 1.77% 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 increase by $3.7 K or 34.13%. Other Local Revenue is projected to decrease by $2.4 M 7.04% and Federal funding is projected to increase by .08%.

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 | 479,530,496 | 0.78% |
| 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 | 32,631,015 | -7.04% |
| **Total General Fund** | **$ 1,220,762,928** | **$ 1,311,409,334** | **$ 1,383,376,704** | **$ 1,430,529,619** | **$ 1,405,197,529** | **-1.77%** |

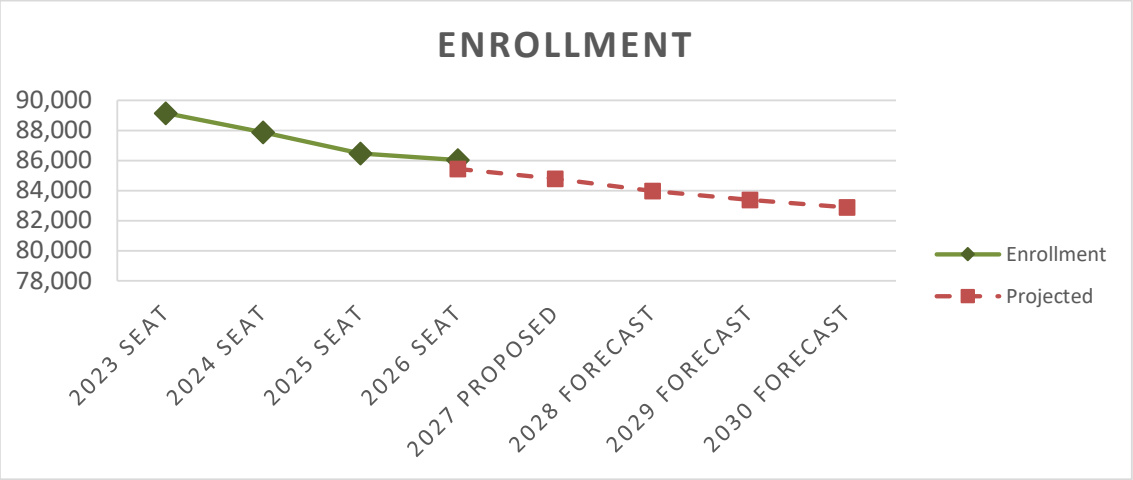
Critical data elements necessary to develop the General Fund revenue budgets are student enrollment, special program participation and property values. Student enrollment projections and special program participation influence state revenue estimates, staffing decisions, per-pupil allocations, facility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

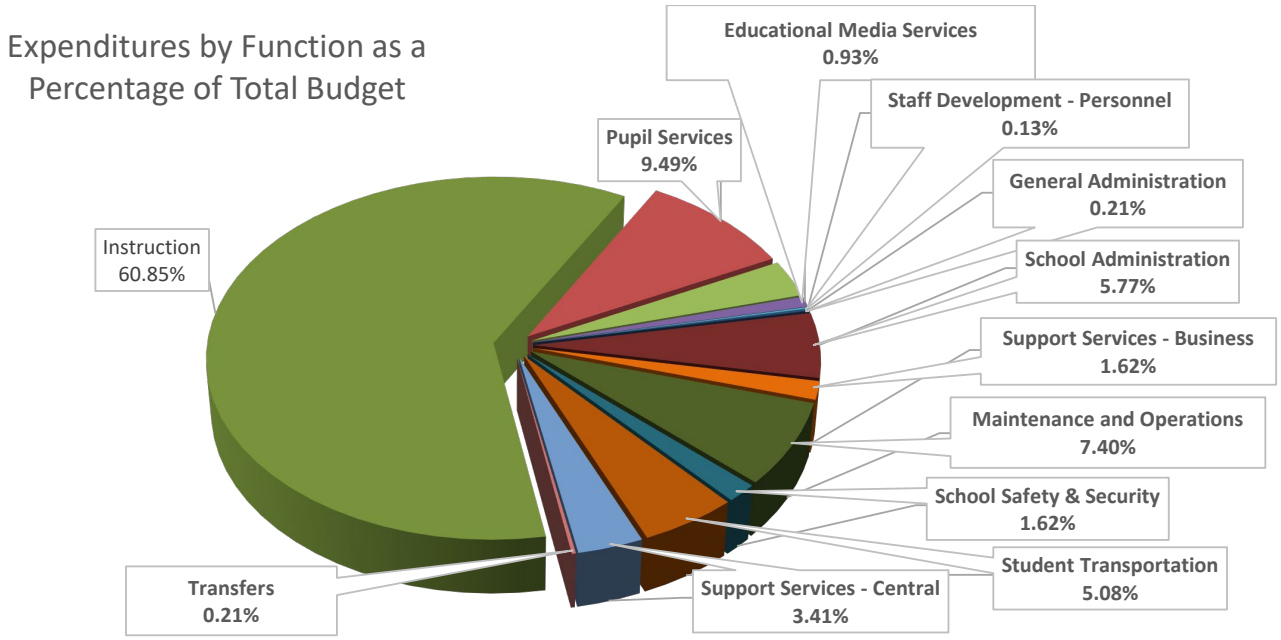


## General Fund - Expenditures by Function

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 | 891,522,026 | (19,799,539) | 0.00% |
| Pupil Services | 143,813,860 | 138,998,465 | (4,815,395) | 0.00% |
| Improvement of Instructional Ser. | 65,680,059 | 47,888,986 | (17,791,073) | 0.00% |
| Educational Media Services | 15,097,875 | 13,689,378 | (1,408,497) | -9.33% |
| Staff Development - Personnel | 10,704,292 | 1,976,065 | (8,728,227) | -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 | 23,736,067 | (8,254,277) | -25.80% |
| Student Transportation | 77,438,443 | 74,364,499 | (3,073,944) | -3.97% |
| Support Services - Central | 50,731,017 | 49,964,083 | (766,933) | -1.51% |
| 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** | **1,465,043,250** | **(84,018,268)** | **-5.42%** |



## 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 | 793,337,397 | (16,305,885) | -2.01% |
| Other Salary | 89,356,753 | 56,791,796 | (32,564,957) | -36.44% |
| **Employee Benefits** | | | | |
| Health | 202,752,483 | 206,413,606 | 3,661,123 | 1.81% |
| Teachers Retirement (TRS) | 169,925,370 | 167,506,153 | (2,419,217) | -1.42% |
| Dental | 3,094,536 | 2,848,271 | (246,266) | -7.96% |
| Other Benefits | 26,656,526 | 21,737,823 | (4,918,703) | -18.45% |
| **Total Personnel & Benefits** | $ 1,301,428,950 | $ 1,248,635,047 | $ (52,793,904) | -4.06% |
| **Operating** | | | | |
| Other Purchased Services | 68,879,870 | 64,060,177 | (4,819,693) | -7.00% |
| Professional & Technical Services | 52,847,801 | 33,096,036 | (19,751,765) | -37.37% |
| Supplies & Materials | 40,620,671 | 49,510,666 | 8,889,995 | 21.89% |
| 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 | $ 213,310,919 | $ (29,200,865) | -12.04% |
| **Other Financing Sources** | | | | |
| Transfers | 5,120,783 | 3,097,284 | (2,023,499) | -39.52% |
| **Grand Total Expenditures** | 1,549,061,518 | 1,465,043,250 | (84,018,268) | -5.42% |

## 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 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.

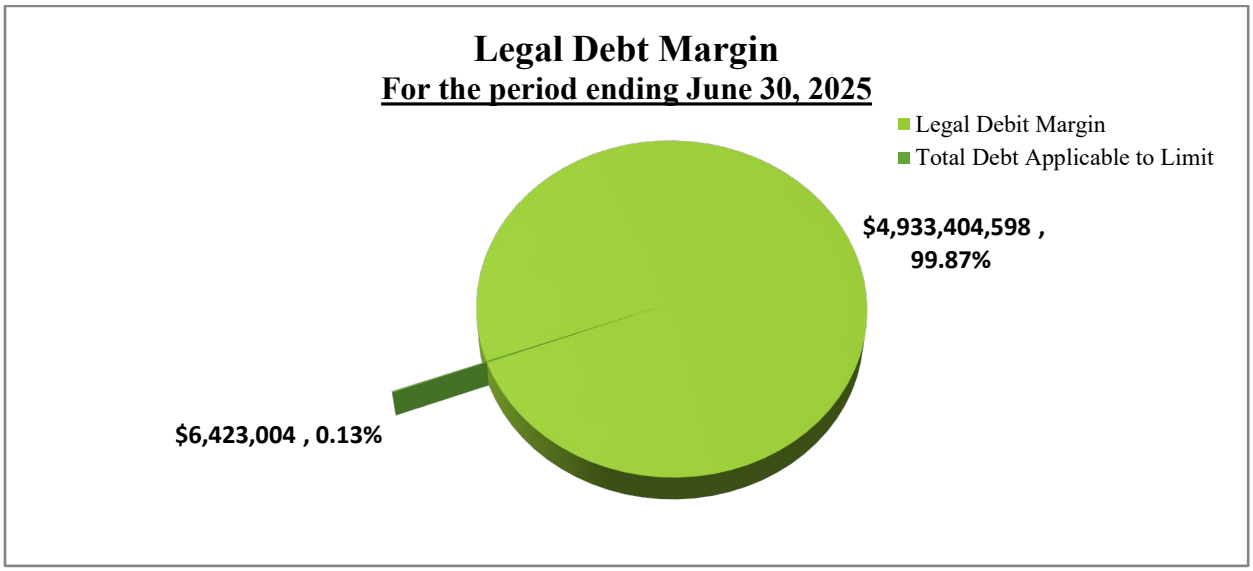
## Other Post Employment Benefit

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

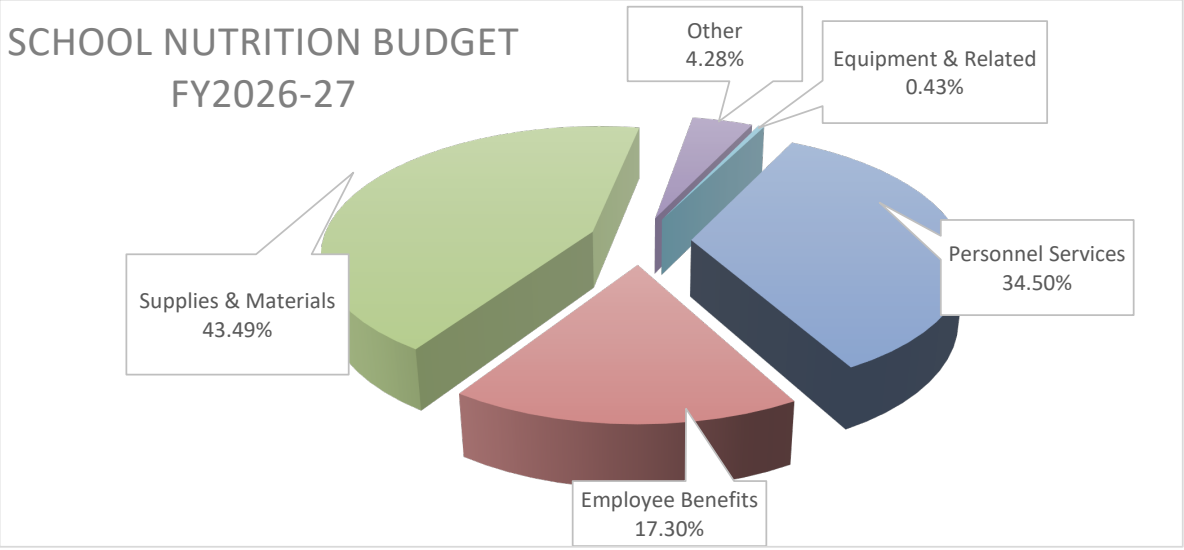
The School Nutrition fund accounts for cafeteria operations within the school division including the procurement, preparation, and serving of student breakfast and lunches.

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

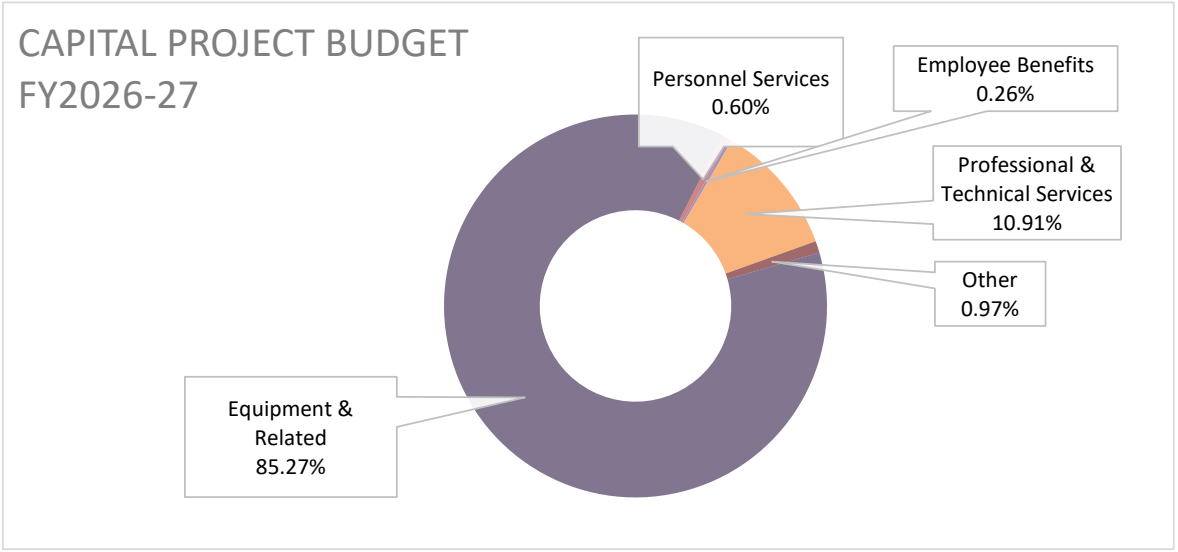
The Capital Project fund accounts for the special purpose local option sales tax and is being used primarily for acquiring school sites, constructing and equipping new school facilities, and renovating existing facilities.

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

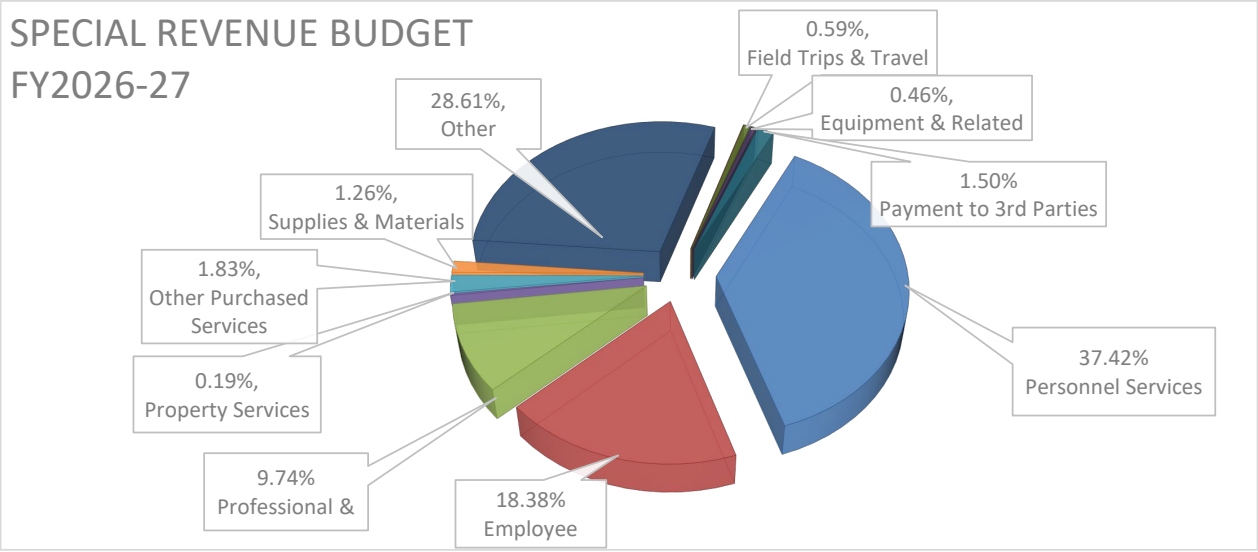
The Special Revenue fund accounts are used to account for those funds that are restricted for specific purposes.

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 | 6,485,852 |
| 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 | 837,666 |
| Other | 21,778,549 | 23,335,605 | 19,039,723 |
| 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

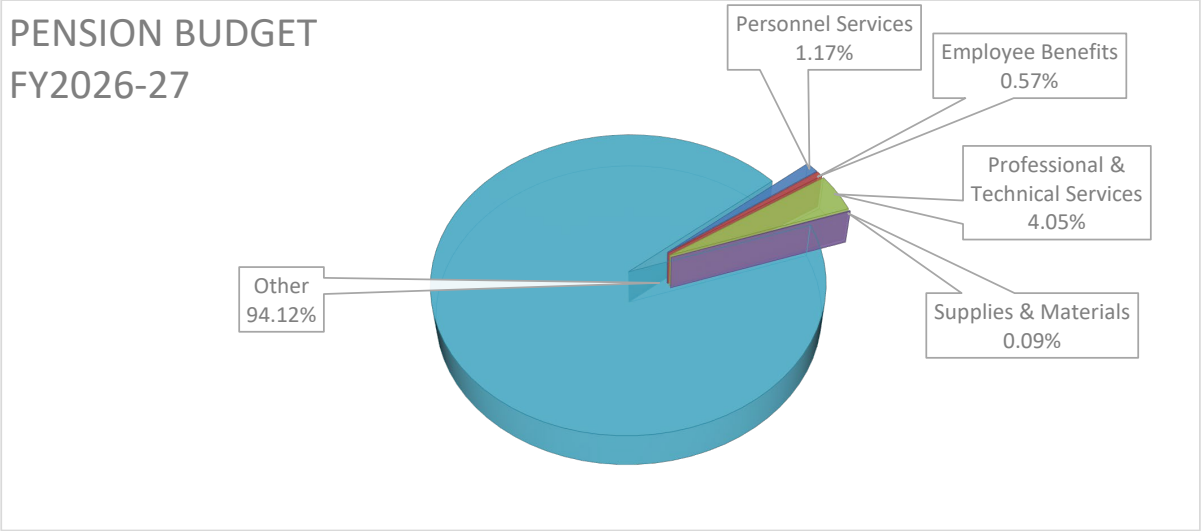
The Pension Revenue fund accounts are used to account for those funds that are restricted for specific puposes.

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 | $ 1,116,213,473 | $ 992,825,800 | $ 930,243,897 | $ 902,278,968 |
| **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 | 493,016,319 | 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 | 134,894,793 | 110,854,613 | 99,521,427 | 100,207,143 | 82,122,054 |
| **Total Revenue** | $ 1,895,753,539 | $ 1,850,417,856 | $ 1,626,322,532 | $ 1,593,558,261 | $ 1,603,323,936 | $ 1,551,037,651 |
| **Expenditures** | | | | | | |
| Instruction | 926,142,885 | 925,725,698 | 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 | 50,097,102 | 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 | 9,736,553 | 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 | 23,736,067 | 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 | 50,192,337 | 50,545,234 | 50,651,254 | 50,375,600 | 50,187,119 |
| 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 | $ 2,316,056,218 | $ 1,749,880,206 | $ 1,656,310,164 | $ 1,631,458,865 | $ 1,563,895,011 |
| **Excess (deficiency) of Revenue over (under) Expenditures** | $ 21,566,127 | $ (465,638,361) | (123,557,673) | (62,751,903) | (28,134,929) | (12,857,359) |
| **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 | $ 1,116,213,473 | $ 992,825,800 | $ 930,243,897 | $ 902,278,968 | $ 889,591,608 |

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

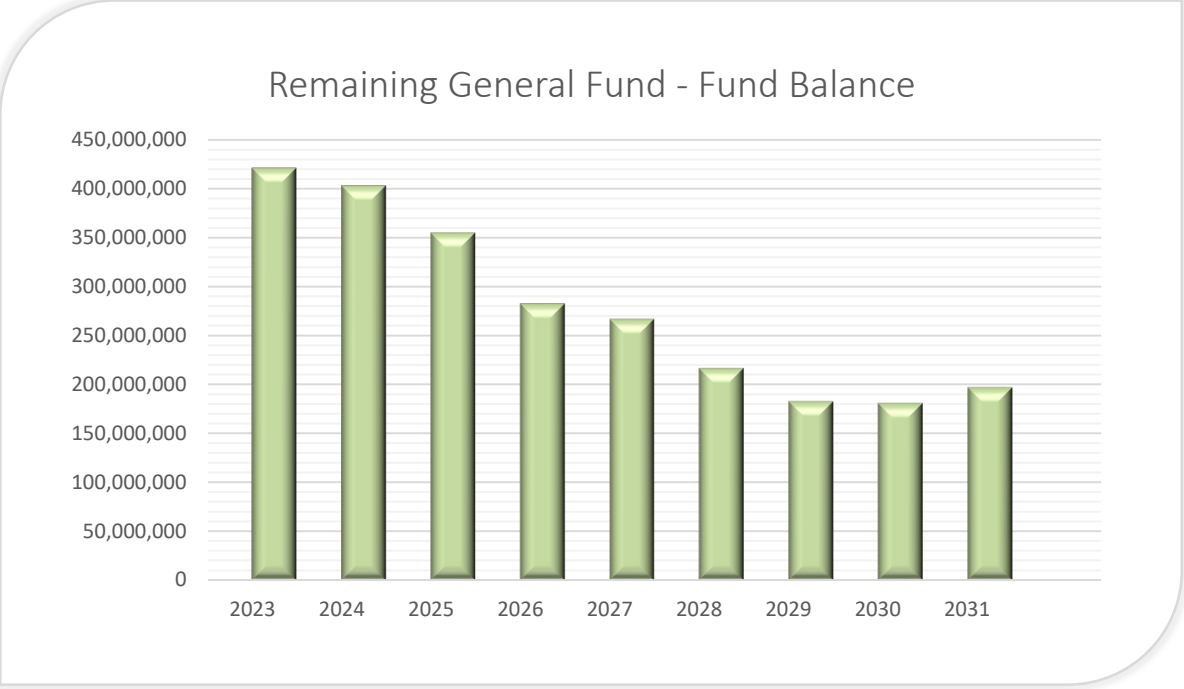
## FINANCIAL TRENDS

### FUND BALANCE

| Fiscal Year | Beginning Fund Balance | General Fund Revenue | General Fund Expenditures | Transfers | Ending Fund Balance |
|---|---|---|---|---|---|
| 2031 | 181,121,892 | 1,439,162,439 | 1,419,779,468 | (3,095,239) | 197,409,624 |
| 2030 | 183,069,430 | 1,427,393,926 | 1,426,171,379 | (3,170,085) | 181,121,892 |
| 2029 | 216,844,797 | 1,419,778,970 | 1,450,274,791 | (3,279,546) | 183,069,430 |
| 2028 | 266,939,780 | 1,403,262,595 | 1,450,120,133 | (3,237,445) | 216,844,797 |
| 2027 | 282,927,123 | 1,405,197,529 | 1,418,087,587 | (3,097,284) | 266,939,780 |
| 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

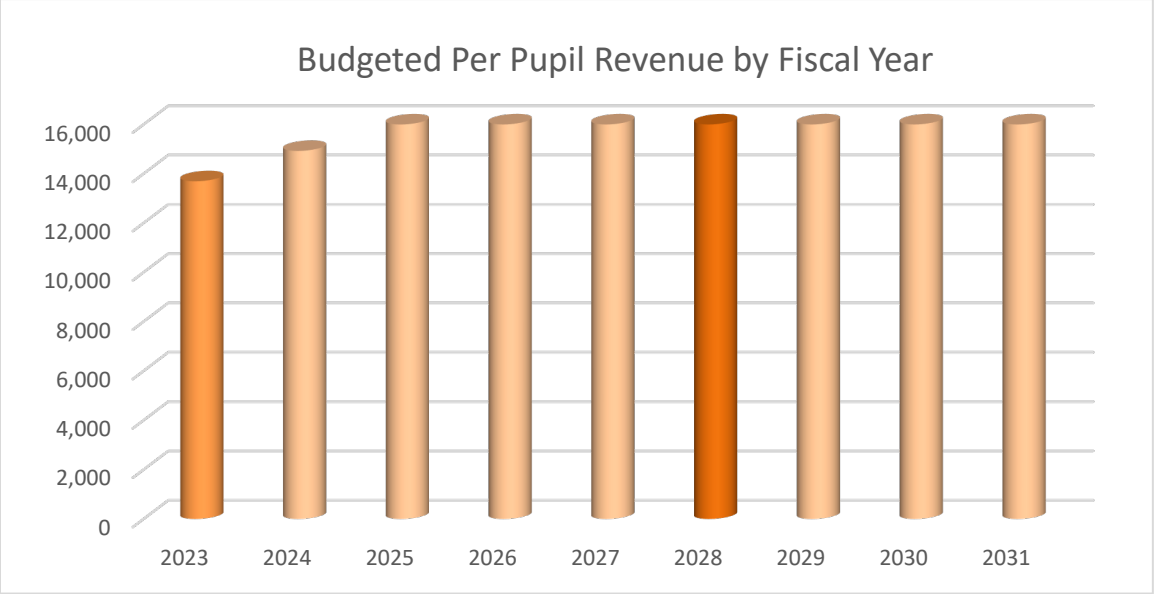
Expenditures are based on a 97% expense rate for FY2026 and FY2027 and a 98% expense rate for 2028-2031



## BUDGETED REVENUES PER PUPIL

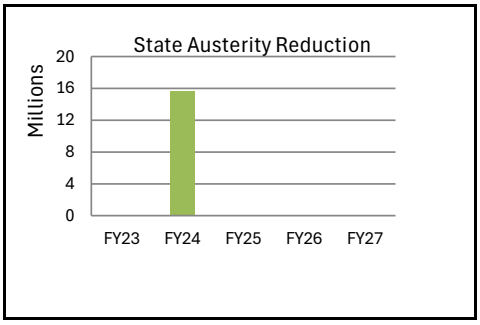
| Fiscal Year | Local Revenue | State Revenue | Federal Revenue | Other Revenue Local | Total |
|---|---|---|---|---|---|
| 2031 | 994,216,096 | 411,245,084 | 1,150,243 | 32,551,015 | $ 1,439,162,439 |
| 2030 | 967,482,094 | 426,210,574 | 1,150,243 | 32,551,015 | $ 1,427,393,926 |
| 2029 | 941,529,751 | 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 | 479,530,496 | 1,150,243 | 32,631,015 | $ 1,405,197,529 |
| 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 | 5,655 | 14 | 385 | $ 16,572 |
| 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 |



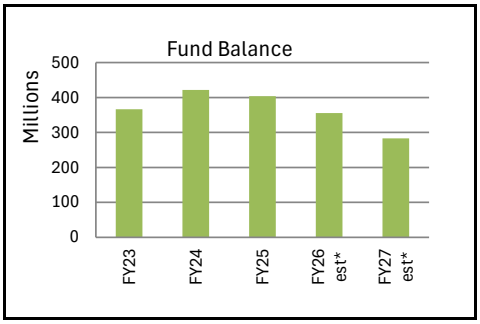
## VISUAL DATA ANALYSIS

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



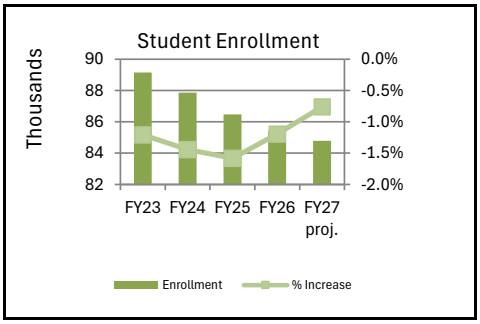

| State Austerity Reduction | | Explanation |
|---|---|---|
| FY23 | $ - | Austerity is expected to remain at $0 for FY 27. |
| FY24 | $ 15,699,551 | |
| FY25 | $ - | |
| FY26 | $ - | |
| FY27 | $ - | |

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



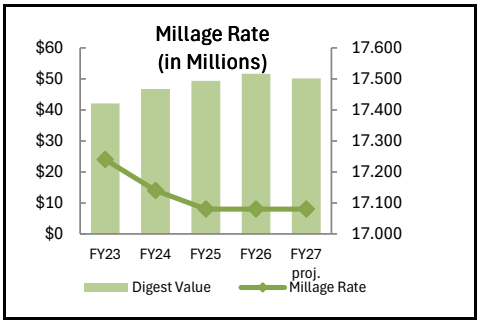

| Fiscal Year | Fund Balance | Explanation |
|---|---|---|
| FY23 | $ 366,209,040 | * Estimated fund balances are based on an expenditure rate of 97% for FY26 and 100% for FY 27. |
| FY24 | $ 421,639,772 | |
| FY25 | $ 403,475,423 | |
| FY26 est* | $ 355,140,799 | |
| FY27 est* | $ 282,927,123 | |

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% | |

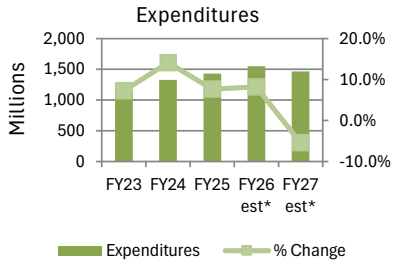
Millage Rate - The tax rate used to calculate ad valorem taxes. One mil equals $1 for every $1000 of taxable property value




| 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 | |

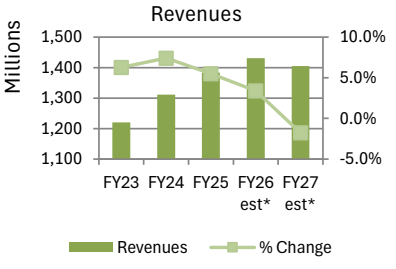
## VISUAL DATA ANALYSIS

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* | $ 1,465,043,250 | -5.42% | |

Revenues - Accounts for appropriations available for the school district



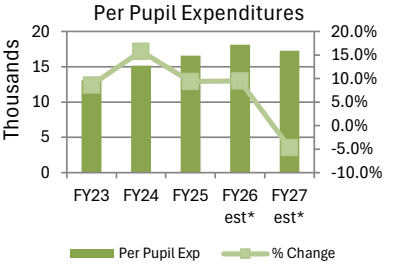

| Fiscal Year | Revenues | % Change | Explanation |
|---|---|---|---|
| FY23 | $ 1,220,762,928 | 6.28% | |
| FY24 | $ 1,311,409,334 | 7.43% | |
| FY25 | $ 1,383,493,668 | 5.50% | |
| FY26 est* | $ 1,430,529,619 | 3.40% | |
| FY27 est* | $ 1,405,197,529 | -1.77% | |

Staffing -Total General Fund positions allocated for schools and departments




| Fiscal Year | Staffing | % Change | Explanation |
|---|---|---|---|
| FY23 | 10,097 | -11.29% | In FY27, staffing levels are projected to decline by 66 positions, or 0.57%. 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 | 10,329 | 2.30% | |
| FY25 | 10,733 | 3.91% | |
| FY26 est* | 11,512 | 7.26% | |
| FY27 est* | 11,442 | -0.60% | |

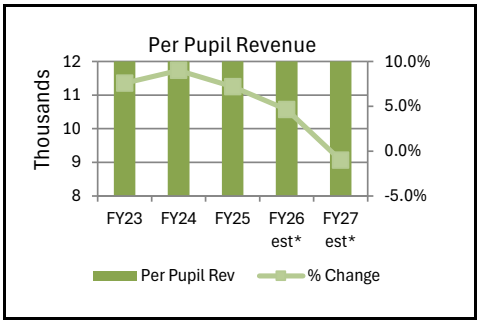
Per Pupil Expenditure - Total General Fund expenditures divided by total enrollment




| 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* | $17,278 | -4.70% | |

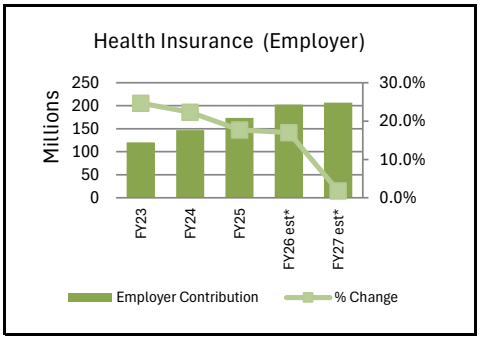
## VISUAL DATA ANALYSIS

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



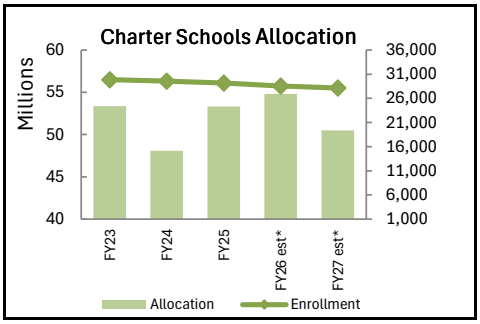

| Fiscal Year | Per Pupil Rev | % Change | Explanation |
|---|---|---|---|
| FY23 | $13,693 | 7.58% | The decrease in per pupil revenue and expenditures reflects declining enrollment levels and the corresponding reduction in available revenue. |
| FY24 | $14,925 | 9.00% | |
| FY25 | $15,999 | 7.19% | |
| FY26 est* | $16,743 | 4.65% | |
| FY27 est* | $16,572 | -1.02% | |

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



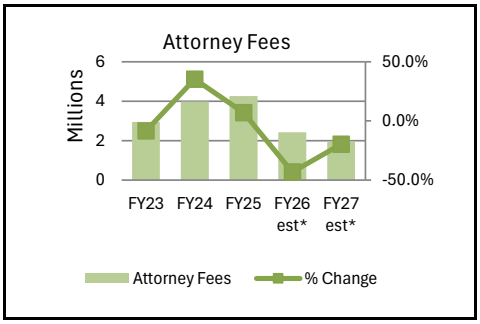

| Fiscal Year | Employer Contribution | % Change | Explanation |
|---|---|---|---|
| FY23 | $120,378,444 | 24.68% | This amount is determined by the number of employees who elect to participate in the State Health Benefit Plan and varies based on the plan selected and its associated premium. Health insurance 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* | $206,413,606 | 1.81% | |

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 | |

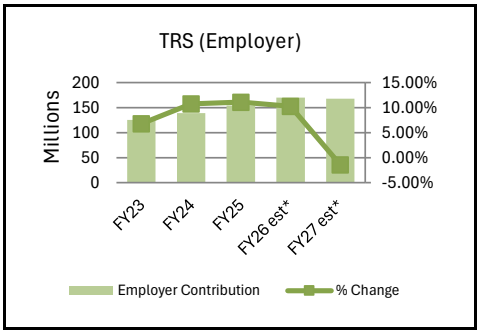
Attorney Fees - Total attorney fees paid by the district (General Fund)




| 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% | |

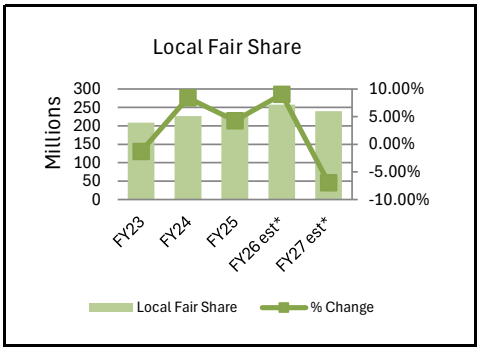
## VISUAL DATA ANALYSIS

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* | $167,506,153 | -1.42% | |

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 6.97%. |
| FY24 | $226,735,389 | 8.42% | |
| FY25 | $236,357,369 | 4.24% | |
| FY26 est* | $257,705,567 | 9.03% | |
| FY27 est* | $239,745,116 | -6.97% | |

## 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 | | <75 students = .50 AVID Tch<br>75+ students = 1.00 AVID Tch | |
| CTAE Teachers (HS) | One teacher per Tech Lab. Allocation beyond one teacher per lab is based on student enrollment.<br>Class size: 33 | | [(October CTAE FTE ÷ 33) rounded up to the nearest .20]<br>+ 1.00, if Work Based Learning (WBL) enrollment ≥ 75 ***(the homeschool's October FTE is reduced to account for FTE earned at other locations)***<br>***District holding account: up to 5.80 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:<br>• EL Waived<br>• Pending<br>• Scheduled Segments<br>• 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 page 374)* | |
| 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 | |
| | ***Add ten .20 allocations for TAG Support Teachers (TST)*** | | | |

<table>
<tr><th>Program</th><th colspan="3">Current Formula</th><th colspan="2">Revised Formula</th></tr>
<tr><td>World Language (MS)</td><td colspan="3">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.</td><td colspan="2">Transition to Reading and Advanced Reading/World Language Allocation (see page 374)</td></tr>
<tr><td rowspan="8">Career Technology Intervention (CTI) Teachers and Paras (HS)</td><td># Students</td><td colspan="2"># Teachers/Paras</td><td># Students</td><td># Teachers</td></tr>
<tr><td>35 students</td><td colspan="2">1.00 CTI Teacher : 0.00</td><td>1 – 69</td><td>1.00 Teacher</td></tr>
<tr><td>46 students</td><td colspan="2">1.00 CTI Teacher : 1.00</td><td>70 +</td><td>2.00 Teachers</td></tr>
<tr><td>57 students</td><td colspan="2">1.00 CTI Teacher : 2.00</td><td colspan="2" rowspan="5">Paraprofessional allocations will be based on projected supportive instruction segments.</td></tr>
<tr><td>70 students</td><td colspan="2">2.00 CTI Teacher : 0.00</td></tr>
<tr><td>81 students</td><td colspan="2">2.00 CTI Teacher : 1.00</td></tr>
<tr><td>92 students</td><td colspan="2">2.00 CTI Teacher : 2.00</td></tr>
<tr><td rowspan="4">Career, Technical & Agricultural Education Program Funds (MS)</td><td colspan="2">Business</td><td>$1,000</td><td colspan="2">Removed allocation</td></tr>
<tr><td colspan="2">Career and Technical Student</td><td>$2,500</td><td colspan="2">Removed allocation</td></tr>
<tr><td colspan="2">Computer Science</td><td>$1,000</td><td colspan="2">Removed allocation</td></tr>
<tr><td colspan="2">Marketing</td><td>$1,000</td><td colspan="2">Removed allocation</td></tr>
<tr><td>Career, Technical & Agricultural Education Program Funds (HS)</td><td colspan="3">Program revamped</td><td colspan="2">Program revamped (see page 376)</td></tr>
<tr><td>ESOL Funds (ES)</td><td colspan="3">Distribution determined by the CAO and available funds.</td><td colspan="2">Added formula to SAG (see page 376)</td></tr>
<tr><td rowspan="2">Flex Position Funds</td><td colspan="3">Avg. Counselor Salary (ES)</td><td colspan="2">Avg. Teacher Salary (ES)</td></tr>
<tr><td colspan="3">Avg. Grad Coach (HS)</td><td colspan="2">.50 Avg. Grad Coach Salary (HS)</td></tr>
<tr><td>Per Pupil Allocation</td><td colspan="3">$130</td><td colspan="2">$120</td></tr>
<tr><td>Fulton Virtual Program</td><td colspan="3">Enrollment between 201-499<br>Charge = [1/320 (avg. teacher salary – average paraprofessional)] *Enrollment<br><br>Enrollment beyond 499<br>Charge = [2(1/320 (avg. teacher salary – average paraprofessional))] * Enrollment</td><td colspan="2">Enrollment beyond 201 students:<br>Charge = [1/320 (avg. teacher salary - average paraprofessional)] *Enrollment</td></tr>
<tr><td>College and Career Campus</td><td colspan="3">CTAE | 9.00 Teachers</td><td colspan="2">CTAE | 6.00 Teachers</td></tr>
<tr><td rowspan="2">In School Academy</td><td colspan="3">Core Class Teachers<br>(Math, Science, Social Studies, Language Arts)</td><td colspan="2">Core Class Teachers<br>(Math and ELA)</td></tr>
<tr><td colspan="3">Non-personnel: $20,000</td><td colspan="2">Non-personnel: $15,000</td></tr>
</table>

| Program | Current Formula | Revised Formula |
|---|---|---|
| Magnet Programs (HS) | N/A | Revised title language. Added provisions for a second magnet program in subsequent years, as well as for magnet programs designated for phase-out. *(see page 379)* |
| Middle College Program (NSHS) – Staffing | - | <100 students = 0.50 Teacher<br>≥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)<br>Instructional Coach (Math) = 1.00<br>Instructional Coach (ELA) = 1.00 | Revamped formula *(See page 384)* |
| 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

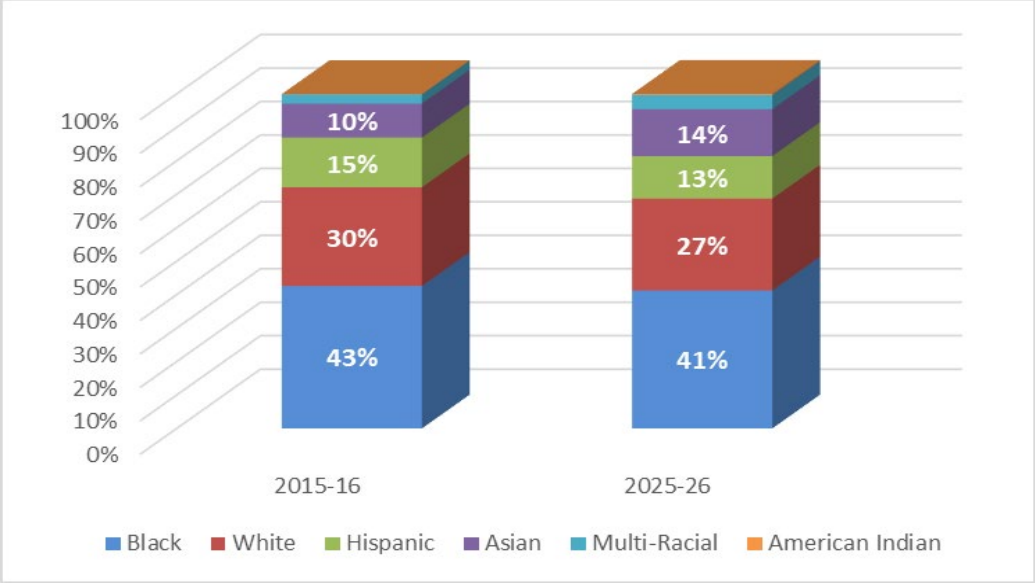
    ***(based on active employees unfunded liability)***

## 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.

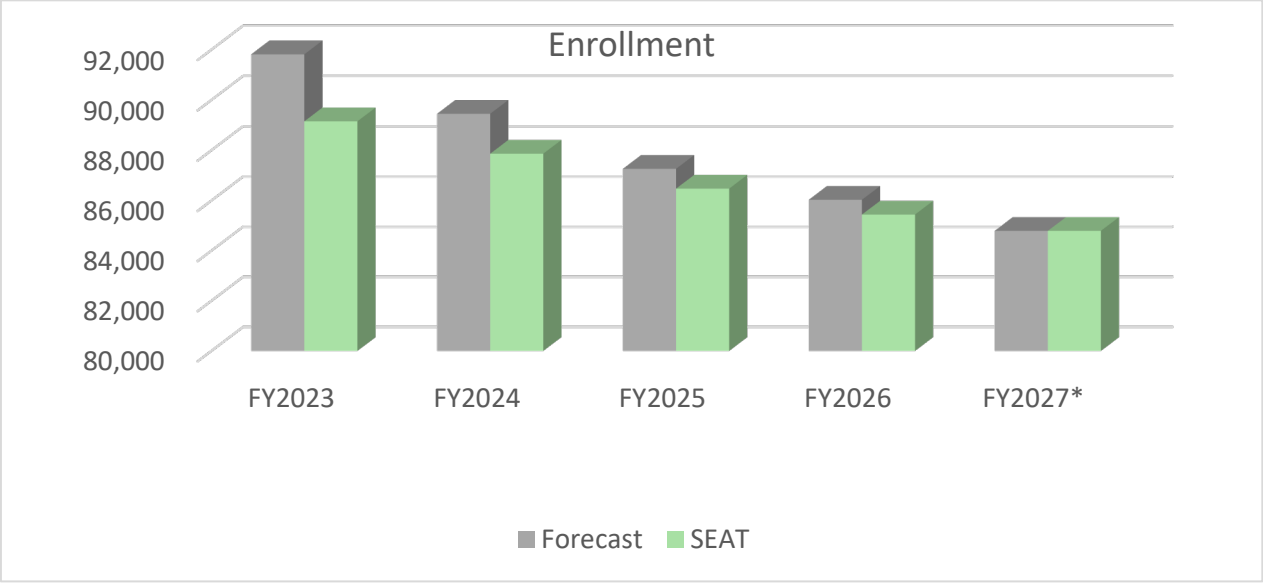
### STUDENT ENROLLMENT

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.

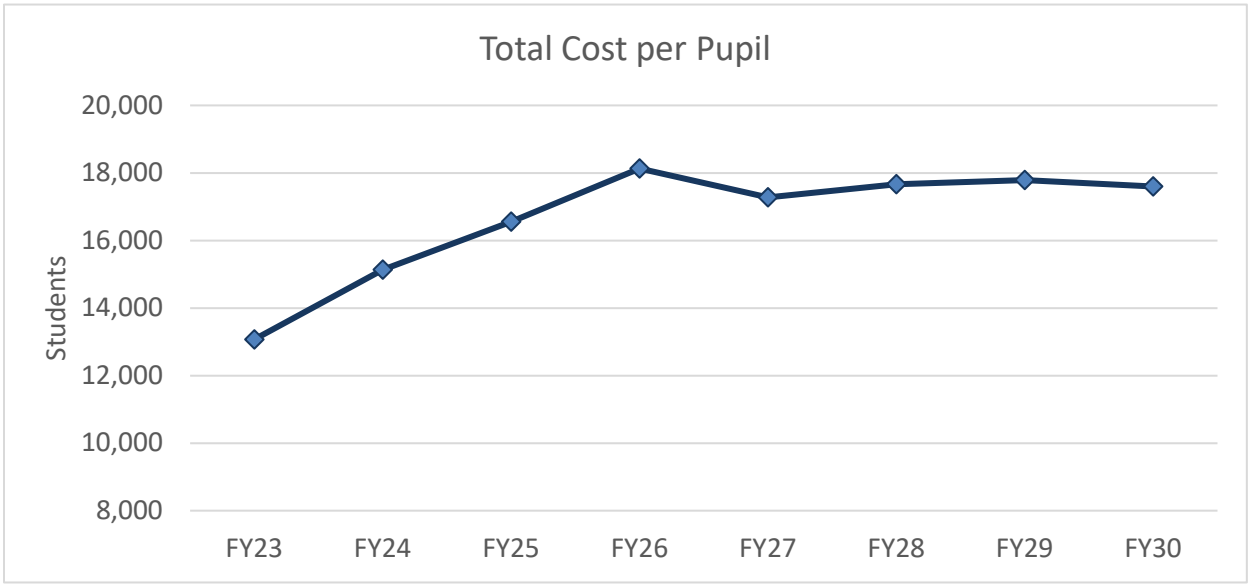
| Fiscal Year | Forecast | SEAT | Increase (Decrease) | % Change |
|---|---|---|---|---|
| FY2023 | 91,814 | 89,151 | (2,663) | -2.90% |
| FY2024 | 89,450 | 87,865 | (1,585) | -1.77% |
| FY2025 | 87,262 | 86,475 | (787) | -0.90% |
| FY2026 | 86,031 | 85,442 | (589) | -0.68% |
| FY2027* | 84,792 | 84,792 | - | 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 | 1,465,043,250 | 17,278 |
| FY2028 | 83,967 | 1,482,951,867 | 17,661 |
| FY2029 | 83,372 | 1,483,151,782 | 17,790 |
| FY2030 | 82,882 | 1,458,447,003 | 17,597 |



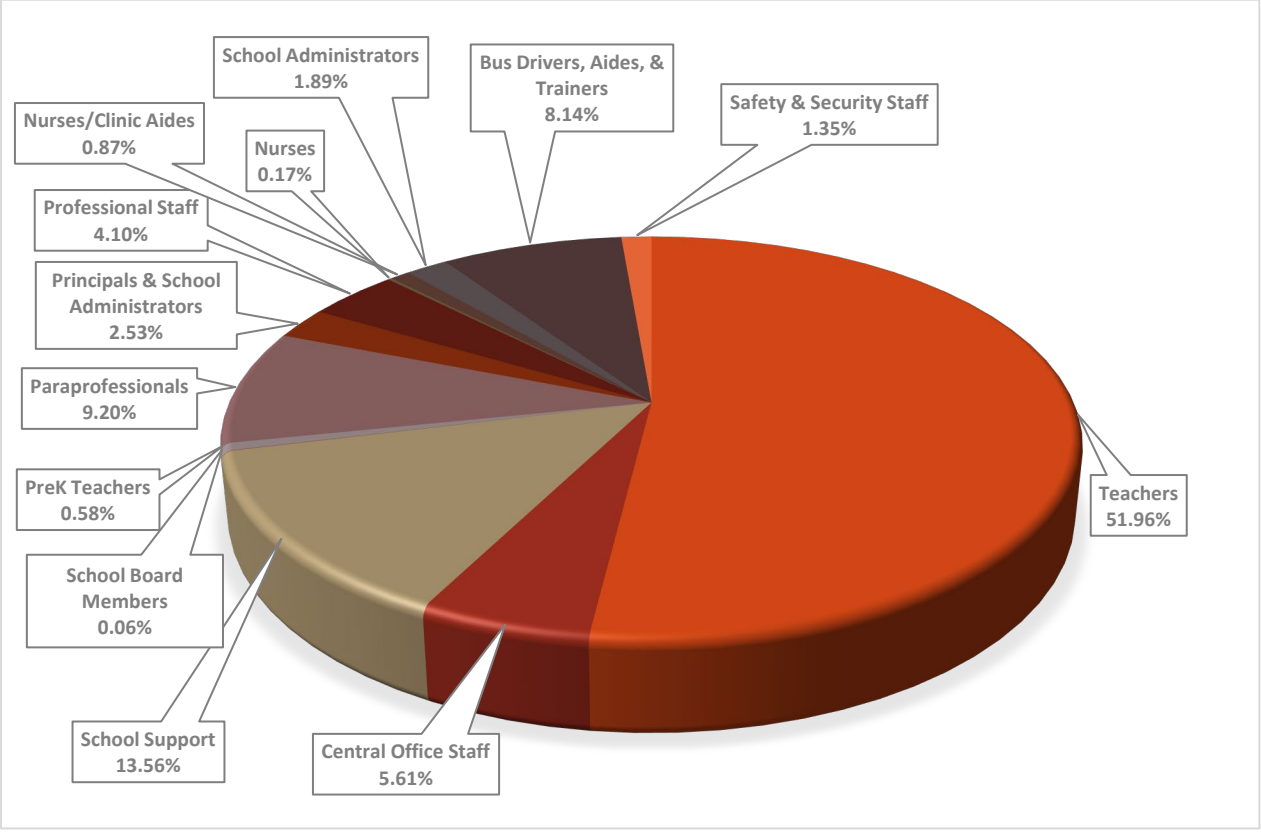
## ALLOCATION OF PERSONNEL

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 FY2026–27 budget compared to FY2025–26. Overall, the total number of full time equivalent positions decreased by 69.64.

| CLASSIFICATION | FY2025-26 Projected | FY2026-27 Proposed | Difference |
|---|---|---|---|
| Teachers | 5,920.99 | 5,945.65 | 24.66 |
| Central Office Staff | 655.53 | 641.53 | (14.00) |
| School Support | 1,559.46 | 1,550.96 | (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** | **11,441.94** | **(69.64)** |

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 FY2026-27



## 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.

## BUDGET MESSAGE

Fulton County Schools is focused on identifying all the financial resources that are available to the school system and is also developing ways to maximize all resources. Our goal is to be good stewards of taxpayer dollars. While Fulton County Schools (FCS) has operated from a strong fiscal position for several years, our current budget process can be even more effective and efficient by aligning our resources to the goals outlined in the strategic plan. We want to ensure that FCS incorporates industry best practices to meet state, national, and international standards. We also want to provide more opportunities for engagement of stakeholders in the budget process, increase timely decision-making, evaluate program and resource needs, and provide relevant and reliable long-term forecasting of revenue and expenditures.

The district planned and prepared its 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

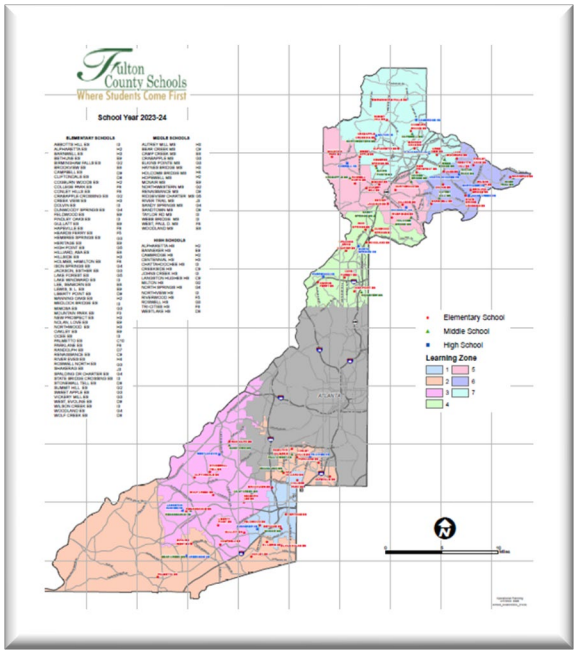
Founded in 1871, the Fulton County School System is one of the oldest and largest school districts in Georgia. As an independent school district (ISD), Fulton County Schools operate without any direct responsibility to any other municipality and with its own taxing authority. With a focus on student achievement and a commitment to continual improvement, Fulton has earned a reputation as a premier school system. This long history of excellence is evidenced by the many state and national honors bestowed on Fulton's schools, staff, and students.

## LEVEL OF EDUCATION

The School Division provides a broad spectrum of general, special, gifted, career and technical, and virtual education opportunities for approximately 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

**Mary McLeod Bethune Elementary School**
6201 Connell Road
College Park, GA 30349

**Medlock Bridge Elementary School**
10215 Medlock Bridge Pkwy.
Johns Creek, GA 30022

**Mimosa Elementary School**
1550 Warsaw Road
Roswell, GA 30076

**Mountain Park Elementary School**
11895 Mountain Park Road
Roswell, GA 30075

**New Prospect Elementary School**
3055 Kimball Bridge Road
Alpharetta, GA 30022

**Northwood Elementary School**
10200 Wooten Road
Roswell, GA 30076

**Oakley Elementary School**
7220 Oakley Terrace
Union City, GA 30291

**Ocee Elementary School**
4375 Kimball Bridge Road
Johns Creek, GA 30022

**Palmetto Elementary School**
505 Carlton Road
Palmetto, GA 30268

**Renaissance Elementary School**
7250 Hall Road
Fairburn, GA 30213

**River Eves Elementary School**
9000 Eves Road
Roswell, GA 30076

**Roswell North Elementary School**
10525 Woodstock Road
Roswell, GA 30075

**Seaborn Lee Elementary School**
4600 Scarborough Road
College Park, GA 30349

**Shakerag Elementary School**
10885 Rogers Circle
Johns Creek, GA 30097

**State Bridge Crossing Elementary School**
5530 State Bridge Road
Johns Creek, GA 30022

**Stonewall Tell Elementary School**
3310 Stonewall Tell Road
College Park, GA 30349

**Summit Hill Elementary School**
13855 Providence Road
Milton, GA 30004

**Sweet Apple Elementary School**
12025 Etris Road
Roswell, GA 30075

**Vickery Mill Elementary School**
1201 Alpharetta Street
Roswell, GA 30075

**Wilson Creek Elementary School**
6115 Wilson Road
Johns Creek, GA 30097

**Wolf Creek Elementary School**
4440 Derrick Road
Atlanta, GA 30349

**Woodland Charter Elementary School**
1130 Spalding Drive NE
Sandy Springs, GA 30350

## MIDDLE SCHOOLS

**Autrey Mill Middle School**
4110 Old Alabama Road
Johns Creek, GA 30022

**Bear Creek Middle School**
7415 Herndon Road
Fairburn, GA 30213

**Camp Creek Middle School**
4345 Welcome All Road
College Park, GA 30349

**Crabapple Middle School**
10900 Woodstock Road
Roswell, GA 30075

**Elkins Pointe Middle School**
11290 Elkins Road
Roswell, GA 30076

**Haynes Bridge Middle School**
10665 Haynes Bridge Road
Alpharetta, GA 30022

**Holcomb Bridge Middle School**
2700 Holcomb Bridge Road
Alpharetta, GA 30022

**Hopewell Middle School**
13060 Cogburn Road
Milton, GA 30004

**McNair Middle School**
2800 Burdett Road
College Park, GA 30349

**Northwestern Middle School**
12805 Birmingham Highway
Milton, GA 30004

**Paul D. West Middle School**
2376 Headland Drive
East Point, GA 30344

**Renaissance Middle School**
7155 Hall Road
Fairburn, GA 30213

**Ridgeview Middle School**
5340 S. Trimble Road
Sandy Springs, GA 30342

**River Trail Middle School**
10795 Rogers Circle
Johns Creek, GA 30097

**Sandtown Middle School**
5400 Campbellton Road
Atlanta, GA 30331

**Sandy Springs Middle School**
8750 Pride Place
Sandy Springs, GA 30350

**Taylor Road Middle School**
5150 Taylor Road
Johns Creek, GA 30022

**Webb Bridge Middle School**
4455 Webb Bridge Road
Alpharetta, GA 30005

**Woodland Middle School**
2745 Stone Road
East Point, GA 30344

## HIGH SCHOOLS

**Alpharetta High School**
3595 Webb Bridge Road
Alpharetta, GA 30005

**Banneker High School**
6015 Feldwood Road
College Park, GA 30349

**Cambridge High School**
2845 Bethany Bend
Milton, GA 30004

**Centennial High School**
9310 Scott Road
Roswell, GA 30076

**Chattahoochee High School**
5230 Taylor Road
Johns Creek, GA 30022

**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

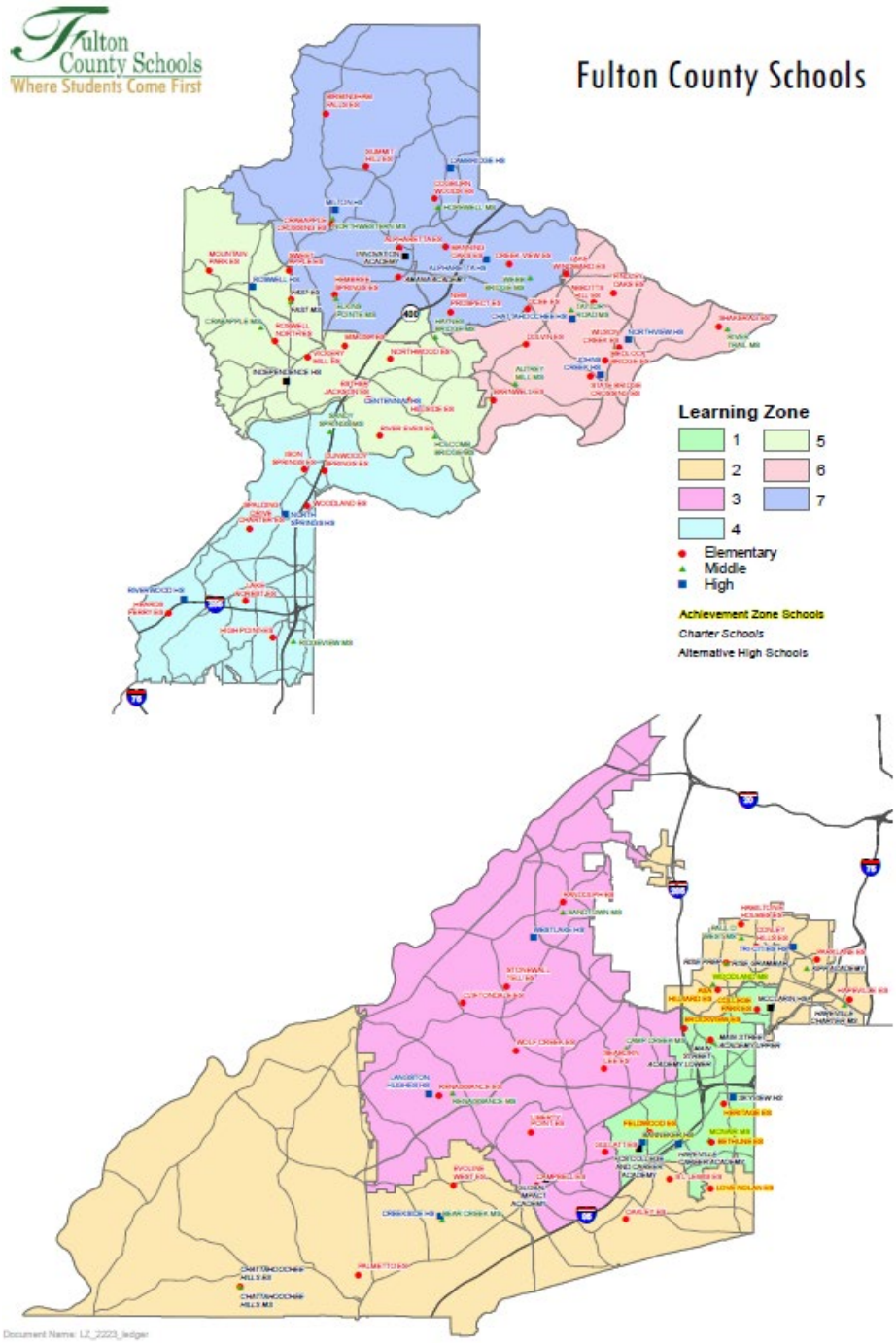
**Teaching Museum**
130 W. Spalding Drive
Atlanta, GA 30328

**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 MAP



## 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

## SCHOOL BOARD

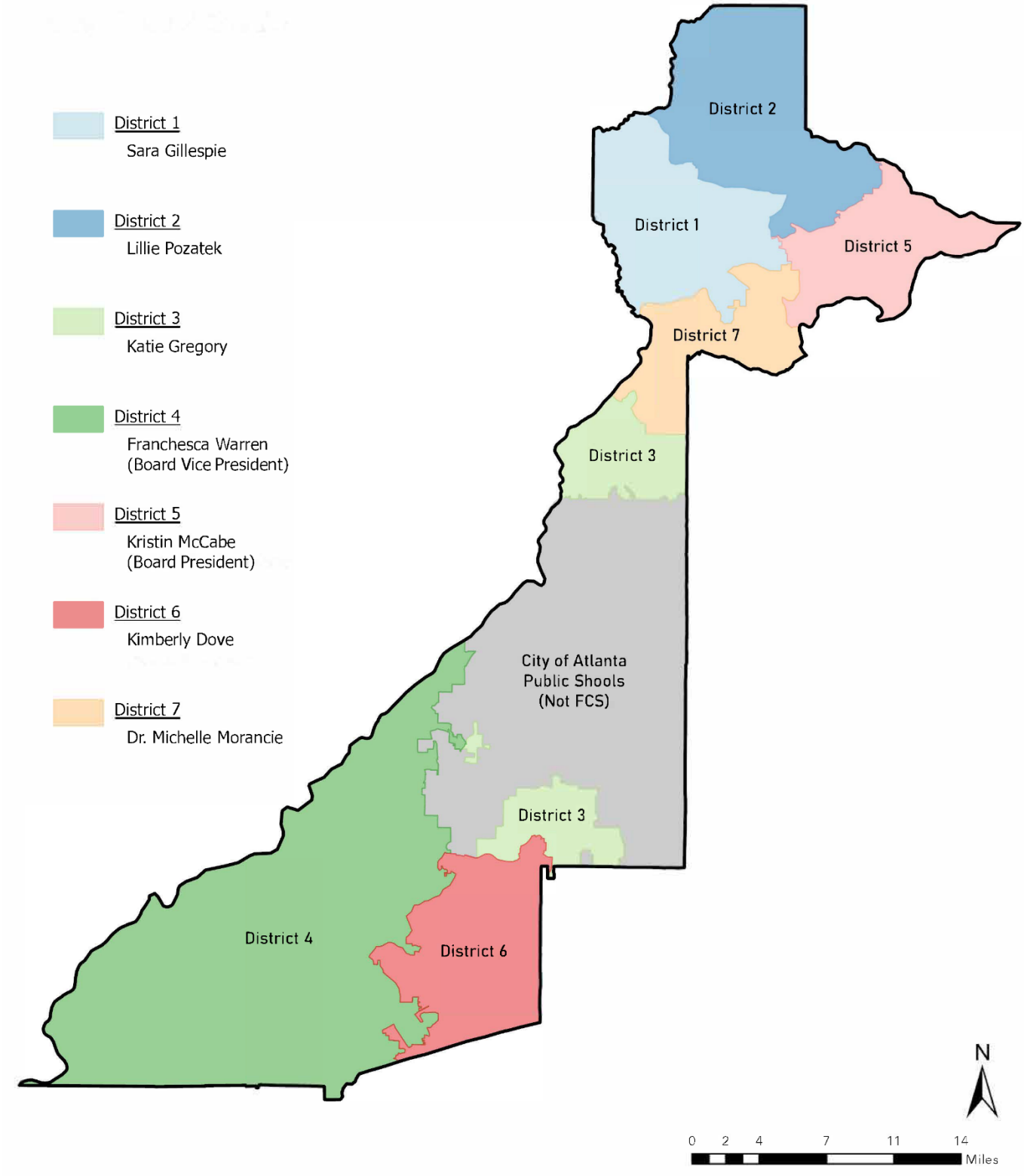
| | |
|---|---|
| <br>**Sara Gillespie**<br>District 1 | **High Schools**: Centennial \| F.A.V.E. \| FCS Innovation Academy \| Independence \| Milton \| Roswell<br>**Middle Schools**: Crabapple \| Elkins Pointe \| Haynes Bridge \| Holcomb Bridge \| Northwestern<br>**Elementary Schools:** Crabapple Crossing \| Esther Jackson \| Hembree Springs \| Manning Oaks \| Mimosa \| Mountain Park \| Northwood \| River Eves \| Roswell North \| Summit Hill \| Sweet Apple \| Vickery Mill<br><br>***Board Member since 2024***<br>***Term expires December 31, 2028*** |
| <br>**Lillie Pozatek**<br>District 2 | **High Schools**: Alpharetta \| Cambridge \| Chattahoochee \| F.A.V.E. \| FCS Innovation Academy \| Milton<br>**Middle Schools**: Hopewell \| Northwestern \| Taylor Road \| Webb Bridge<br>**Elementary Schools:** Alpharetta \| Birmingham Falls \| Cogburn Woods \| Crabapple Crossing \| Creek View \| Lake Windward \| Manning Oaks \| New Prospect \| Ocee \| Summit Hill<br><br>***Board Member since 2023***<br>***Term expires December 31, 2026*** |
| <br>**Katie Gregory**<br>District 3 | **High Schools**: Banneker \| F.A.V.E. \| FCS Innovation Academy \| Global Impact Academy \| North Springs \| Riverwood \| Tri-Cities<br>**Middle Schools**: Paul D. West \| Ridgeview \| Woodland<br>**Elementary Schools:** Asa G. Hilliard \| College Park \| Briar Hills \| Hamilton E. Holmes \| Hapeville \| Heards Ferry \| High Point \| Lake Forest<br><br>***Board Member since 2023***<br>***Term expires December 31, 2028*** |
| <br>**Franchesca Warren**<br>**Vice President**<br>District 4 | **High Schools**: Creekside \| F.A.V.E. \| Global Impact Academy \| Langston Hughes \| Westlake<br>**Middle Schools**: Bear Creek \| Camp Creek \| Renaissance \| Sandtown<br>**Elementary Schools:** A. Philip Randolph \| Campbell \| Cliftondale \| Evoline C. West \| Liberty Point \| Oakley \| Palmetto \| Renaissance \| Seaborn Lee \| Stonewall Tell \| Wolf Creek<br><br>***Board Member since 2021***<br>***Term expires December 31, 2028*** |

## SCHOOL BOARD

| | |
|---|---|
| <br>**Kristin McCabe**<br>**Board President**<br>District 5 | **High Schools**: Alpharetta \| Centennial \| Chattahoochee \| F.A.V.E. \| FCS Innovation Academy \| Johns Creek \| Northview<br>**Middle Schools**: Autrey Mill \| Haynes Bridge \| River Trail \| Taylor Road \| Webb Bridge<br>**Elementary Schools:** Abbotts Hill \| Barnwell \| Dolvin \| Findley Oaks \| Lake Windward \| Medlock Bridge \| Northwood \| Ocee \| Shakerag \| State Bridge Crossing \| Wilson Creek<br><br>***Board Member since 2023***<br>***Term expires December 31, 2026*** |
| <br>**Kimberly Dove**<br>District 6 | **High Schools**: Banneker \| Creekside \| F.A.V.E. \| Global Impact Academy \| Langston Hughes \| Westlake<br>**Middle Schools**: Bear Creek \| Camp Creek \| McNair \| Renaissance \| Sandtown \| Woodland<br>**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<br><br>***Board Member since 2017***<br>***Term expires December 31, 2026*** |
| <br>**Dr. Michelle Morancie**<br>District 7 | **High Schools**: Centennial \| F.A.V.E. \| FCS Innovation Academy \| North Springs \| Riverwood<br>**Middle Schools**: Haynes Bridge \| Holcomb Bridge \| Ridgeview \| Sandy Springs<br>**Elementary Schools:** Barnwell \| Dunwoody Springs \| High Point \| Hillside \| Ison Springs \| Lake Forest \| Northwood \| River Eves \| Woodland<br><br>***Board Member since 2023***<br>***Term expires December 31, 2026*** |

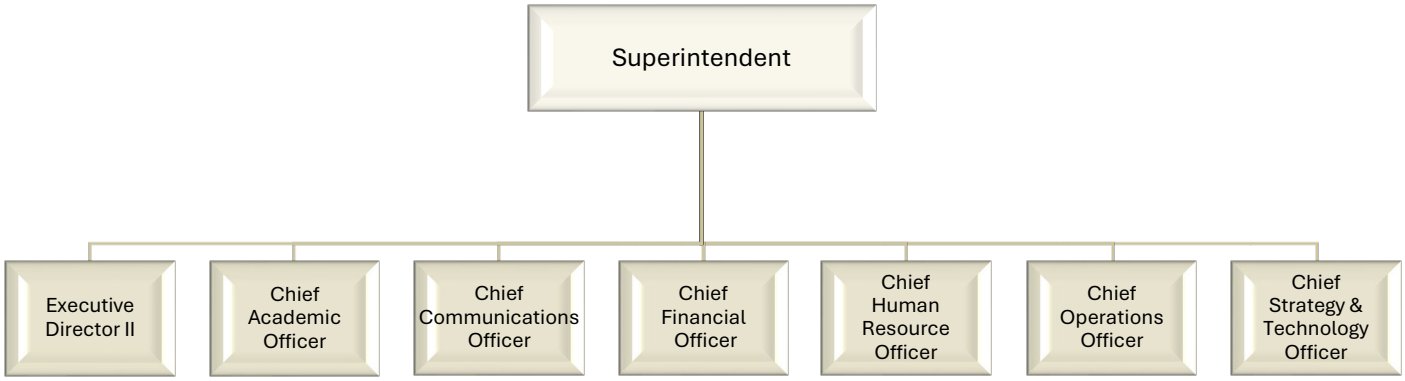
# Board of Education

## Fulton County Schools

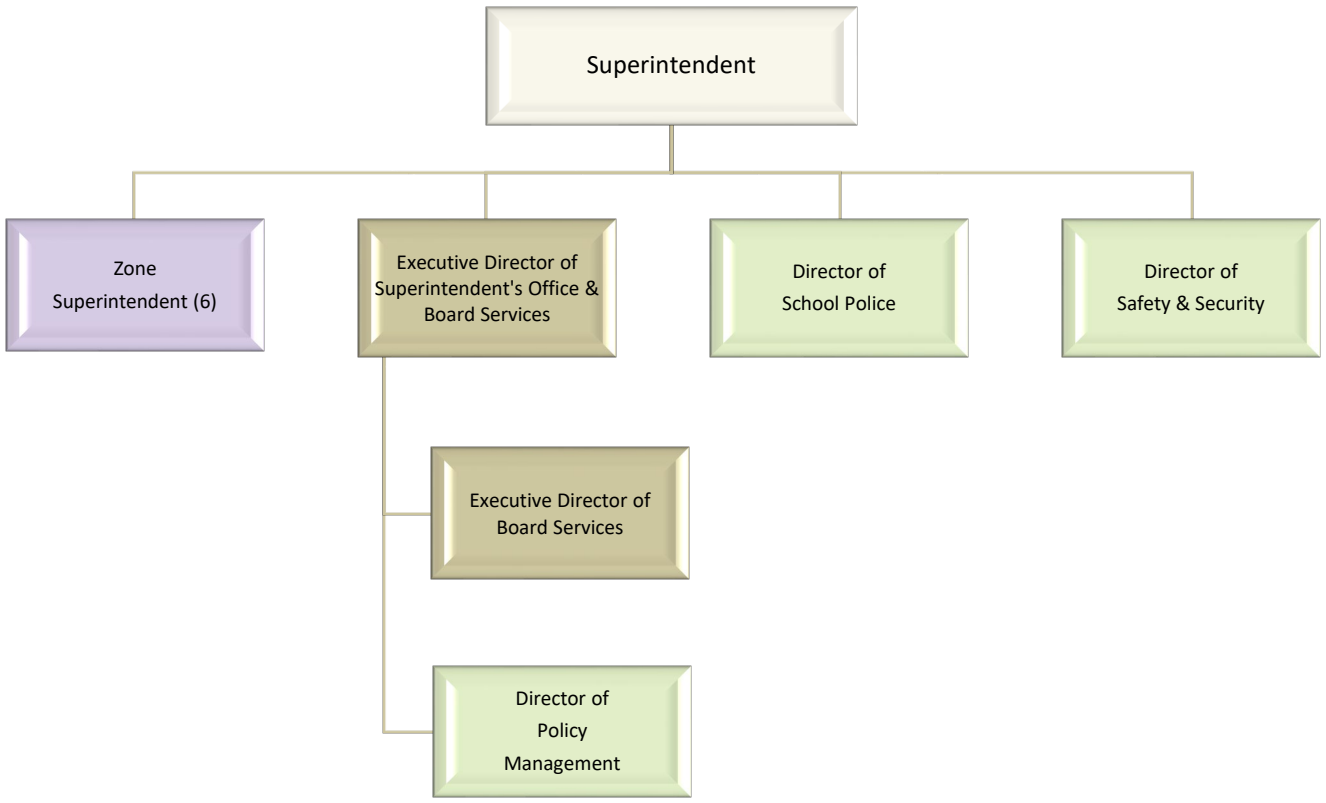


# ORGANIZATIONAL CHART

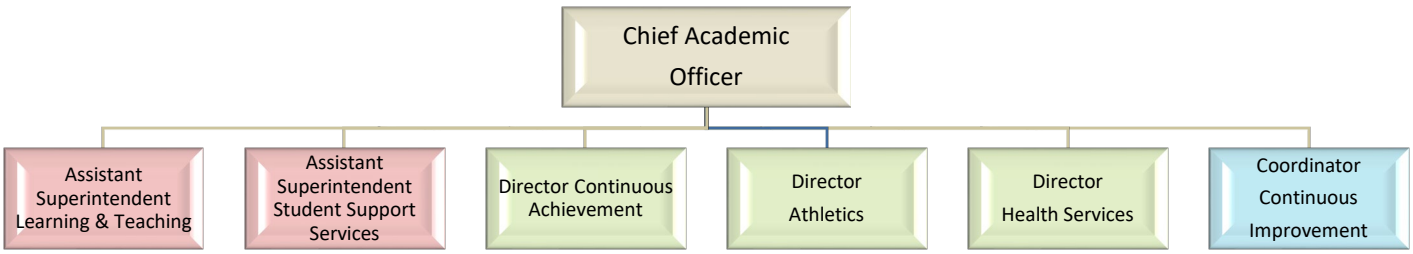
## CABINET



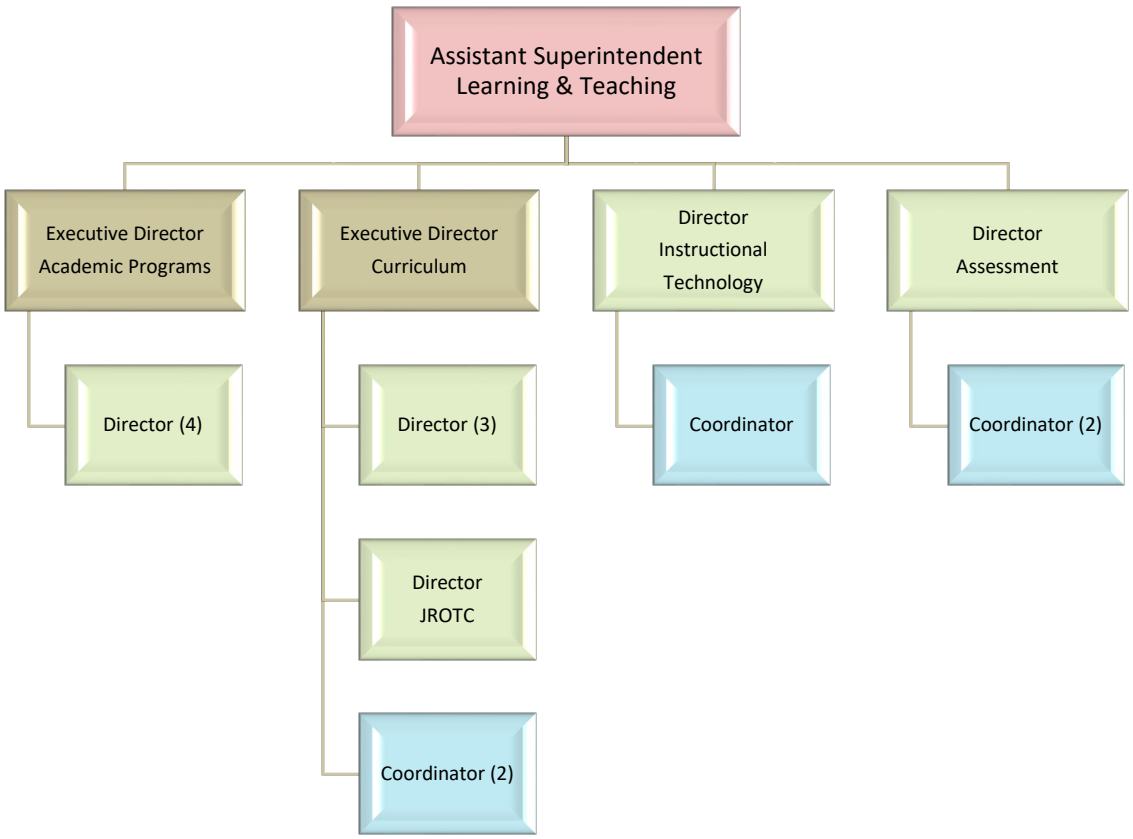

## GENERAL SERVICES ADMINISTRATION



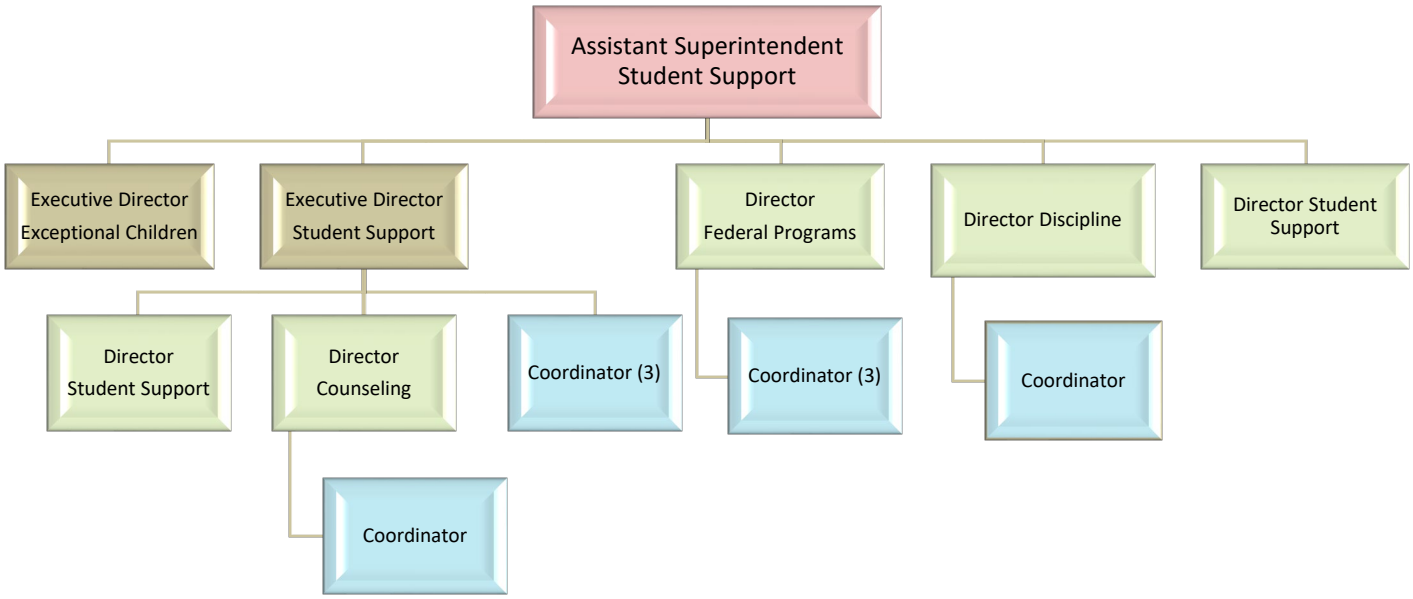
## ACADEMICS



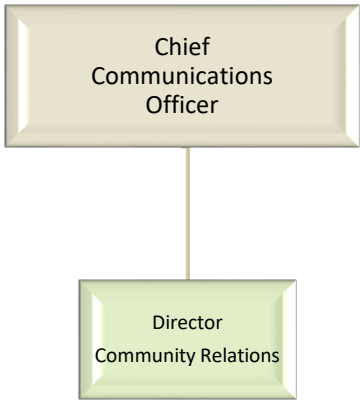

## ACADEMICS (LEARNING & TEACHING)



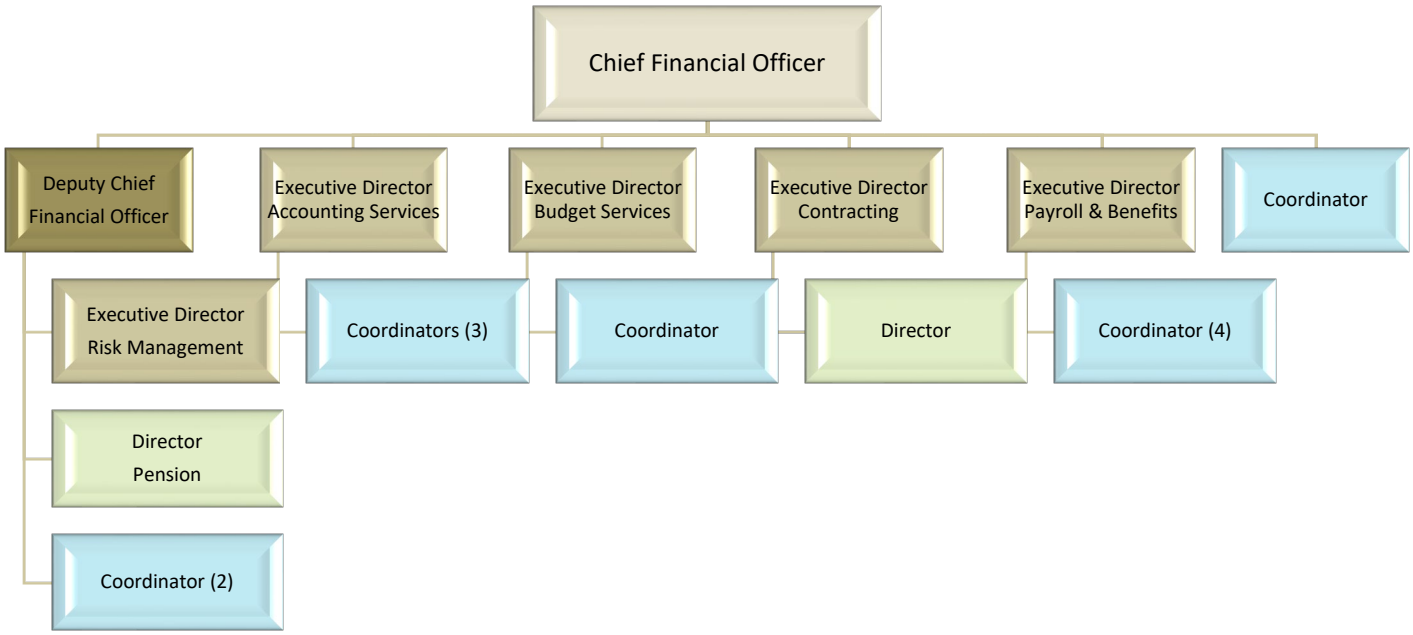
## ACADEMICS (STUDENT SERVICES)



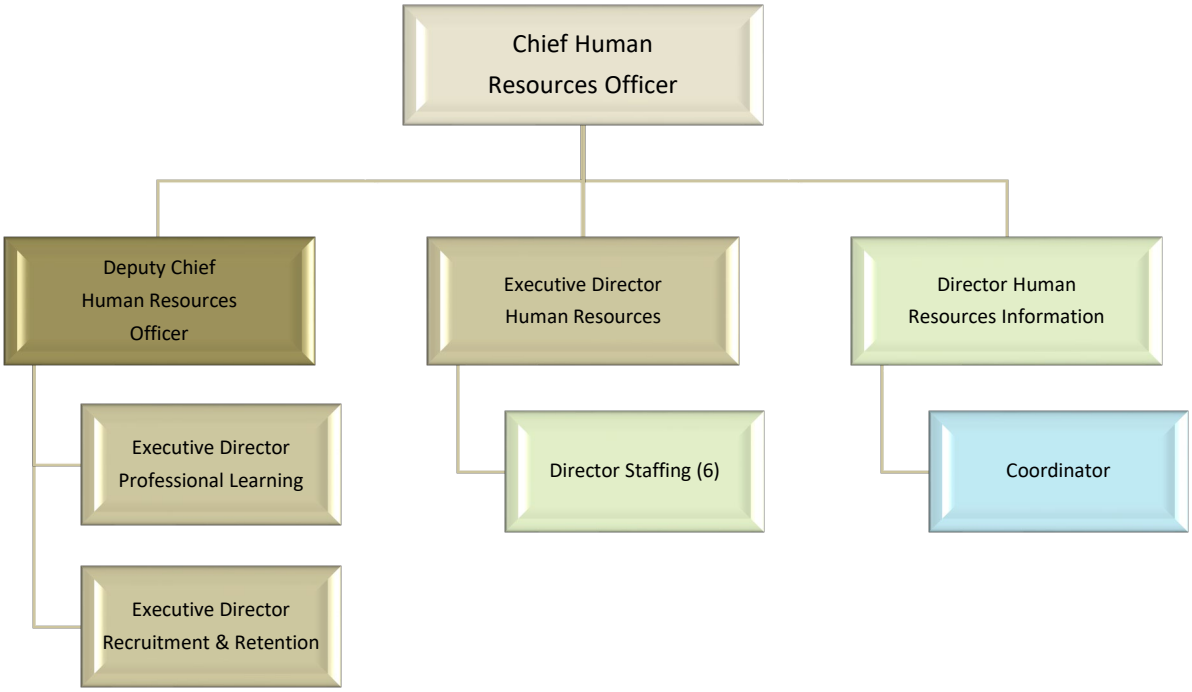

## COMMUNICATIONS



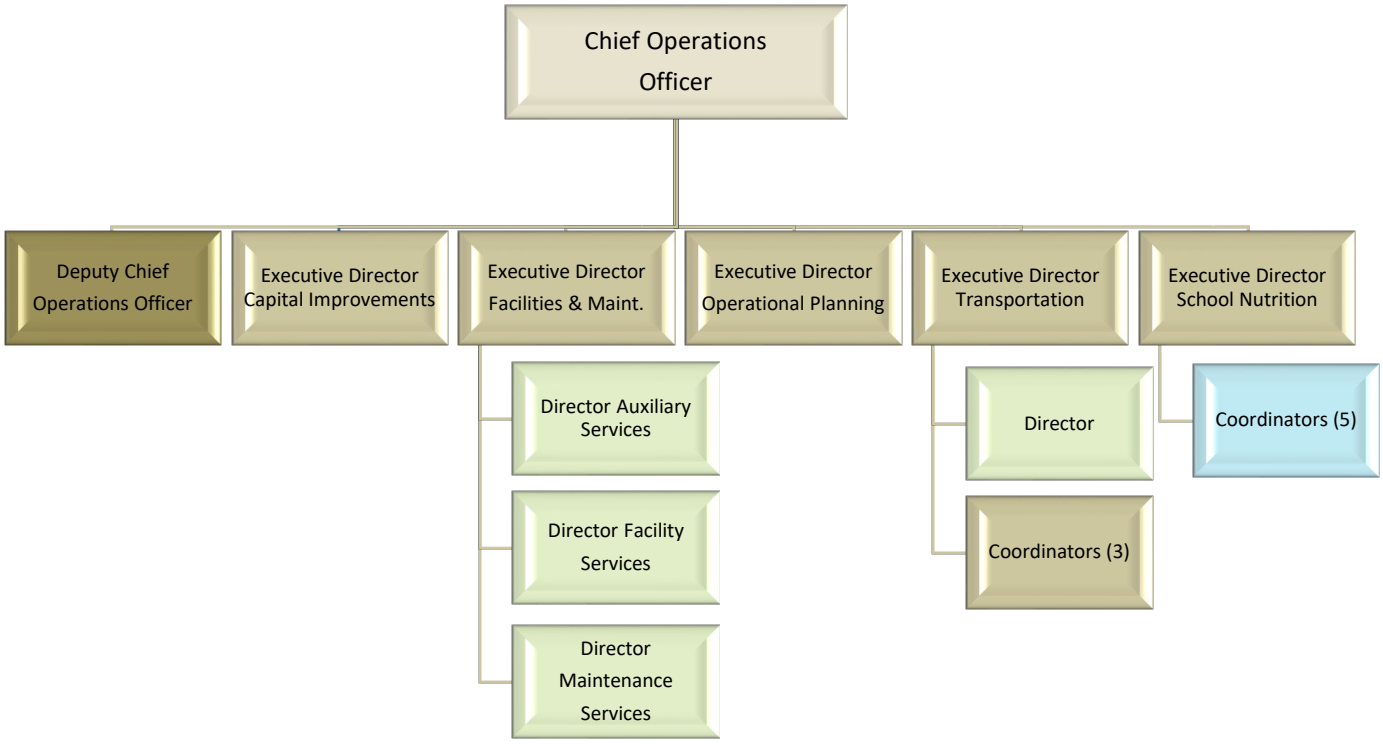
## FINANCIAL SERVICES



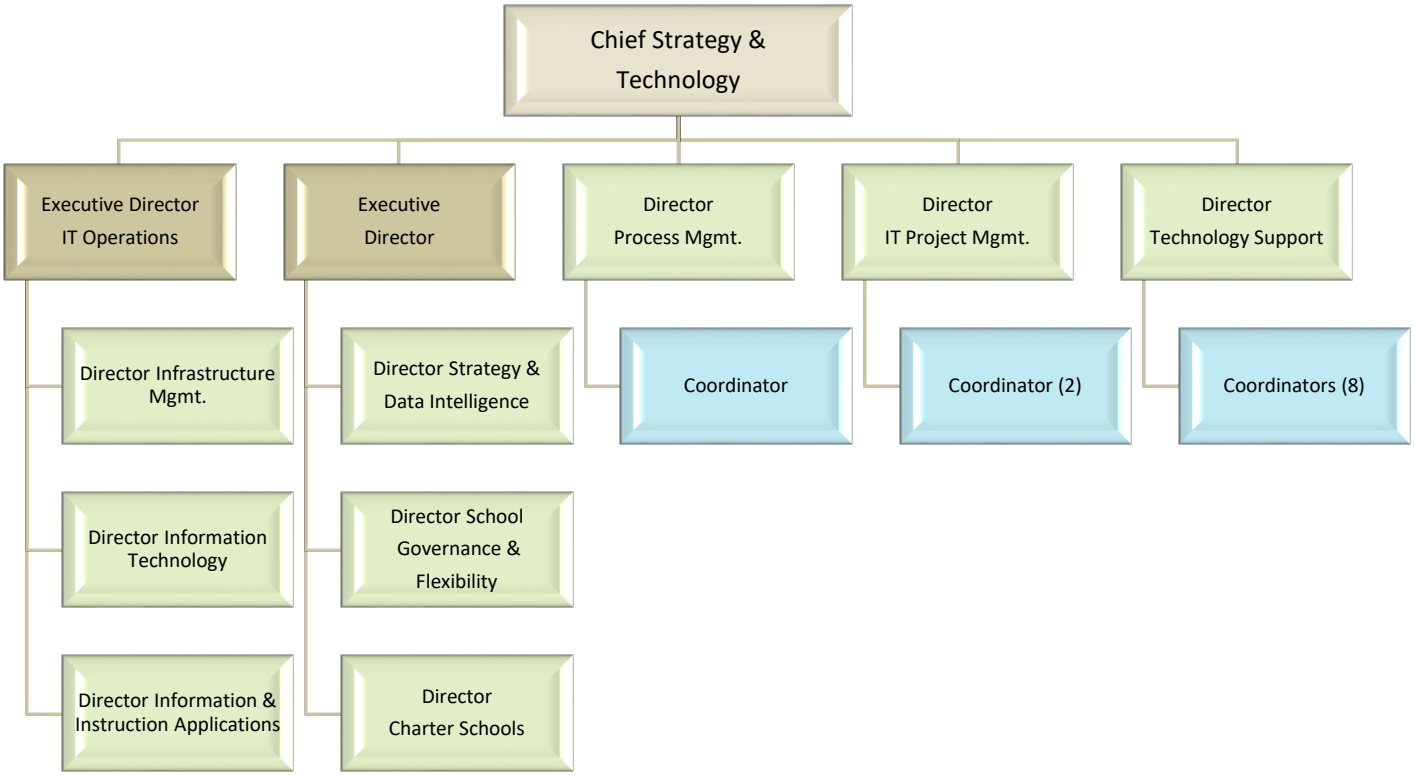

## HUMAN RESOURCES



## 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 | | <75 students = .50 AVID Tch<br>75+ students = 1.00 AVID Tch | |
| CTAE Teachers (HS) | One teacher per Tech Lab. Allocation beyond one teacher per lab is based on student enrollment.<br>Class size: 33 | | [(October CTAE FTE ÷ 33) rounded up to the nearest .20]<br>+ 1.00, if Work Based Learning (WBL) enrollment ≥ 75 ***(the homeschool's October FTE is reduced to account for FTE earned at other locations)***<br>***District holding account: up to 5.80 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:<br>• EL Waived<br>• Pending<br>• Scheduled Segments<br>• 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 page 374)* | |
| 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 | |
| | ***Add ten .20 allocations for TAG Support Teachers (TST)*** | | | |

<table>
<tr><th>Program</th><th colspan="3">Current Formula</th><th colspan="2">Revised Formula</th></tr>
<tr><td>World Language (MS)</td><td colspan="3">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.</td><td colspan="2">Transition to Reading and Advanced Reading/World Language Allocation (see page 374)</td></tr>
<tr><td rowspan="8">Career Technology Intervention (CTI) Teachers and Paras (HS)</td><td># Students</td><td colspan="2"># Teachers/Paras</td><td># Students</td><td># Teachers</td></tr>
<tr><td>35 students</td><td colspan="2">1.00 CTI Teacher : 0.00</td><td>1 – 69</td><td>1.00 Teacher</td></tr>
<tr><td>46 students</td><td colspan="2">1.00 CTI Teacher : 1.00</td><td>70 +</td><td>2.00 Teachers</td></tr>
<tr><td>57 students</td><td colspan="2">1.00 CTI Teacher : 2.00</td><td colspan="2" rowspan="5">Paraprofessional allocations will be based on projected supportive instruction segments.</td></tr>
<tr><td>70 students</td><td colspan="2">2.00 CTI Teacher : 0.00</td></tr>
<tr><td>81 students</td><td colspan="2">2.00 CTI Teacher : 1.00</td></tr>
<tr><td>92 students</td><td colspan="2">2.00 CTI Teacher : 2.00</td></tr>
<tr><td rowspan="4">Career, Technical & Agricultural Education Program Funds (MS)</td><td colspan="2">Business</td><td>$1,000</td><td colspan="2">Removed allocation</td></tr>
<tr><td colspan="2">Career and Technical Student</td><td>$2,500</td><td colspan="2">Removed allocation</td></tr>
<tr><td colspan="2">Computer Science</td><td>$1,000</td><td colspan="2">Removed allocation</td></tr>
<tr><td colspan="2">Marketing</td><td>$1,000</td><td colspan="2">Removed allocation</td></tr>
<tr><td>Career, Technical & Agricultural Education Program Funds (HS)</td><td colspan="3">Program revamped</td><td colspan="2">Program revamped (see page 376)</td></tr>
<tr><td>ESOL Funds (ES)</td><td colspan="3">Distribution determined by the CAO and available funds.</td><td colspan="2">Added formula to SAG (see page 376)</td></tr>
<tr><td rowspan="2">Flex Position Funds</td><td colspan="3">Avg. Counselor Salary (ES)</td><td colspan="2">Avg. Teacher Salary (ES)</td></tr>
<tr><td colspan="3">Avg. Grad Coach (HS)</td><td colspan="2">.50 Avg. Grad Coach Salary (HS)</td></tr>
<tr><td>Per Pupil Allocation</td><td colspan="3">$130</td><td colspan="2">$120</td></tr>
<tr><td>Fulton Virtual Program</td><td colspan="3">Enrollment between 201-499<br>Charge = [1/320 (avg. teacher salary – average paraprofessional)] *Enrollment<br><br>Enrollment beyond 499<br>Charge = [2(1/320 (avg. teacher salary – average paraprofessional))] * Enrollment</td><td colspan="2">Enrollment beyond 201 students:<br>Charge = [1/320 (avg. teacher salary - average paraprofessional)] *Enrollment</td></tr>
<tr><td>College and Career Campus</td><td colspan="3">CTAE | 9.00 Teachers</td><td colspan="2">CTAE | 6.00 Teachers</td></tr>
<tr><td rowspan="2">In School Academy</td><td colspan="3">Core Class Teachers<br>(Math, Science, Social Studies, Language Arts)</td><td colspan="2">Core Class Teachers<br>(Math and ELA)</td></tr>
<tr><td colspan="3">Non-personnel: $20,000</td><td colspan="2">Non-personnel: $15,000</td></tr>
</table>

| Program | Current Formula | Revised Formula |
|---|---|---|
| Magnet Programs (HS) | N/A | Revised title language. Added provisions for a second magnet program in subsequent years, as well as for magnet programs designated for phase-out. *(see page 379)* |
| Middle College Program (NSHS) – Staffing | - | <100 students = 0.50 Teacher<br>≥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)<br>Instructional Coach (Math) = 1.00<br>Instructional Coach (ELA) = 1.00 | Revamped formula *(See page 384)* |
| 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

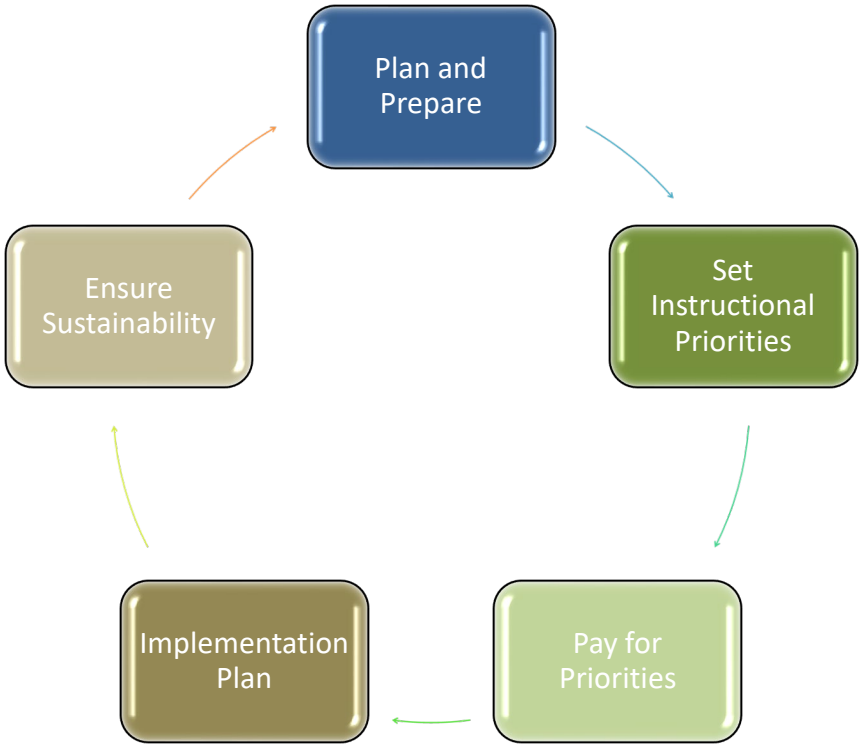
Georgia school law requires that the budget fiscal year begin on July 1 and end on June 30. FCS develops a General Fund Budget, Special Revenue Funds, School Nutrition Funds, Capital Project Funds, and Pension Budget on an annual basis.

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 106 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.

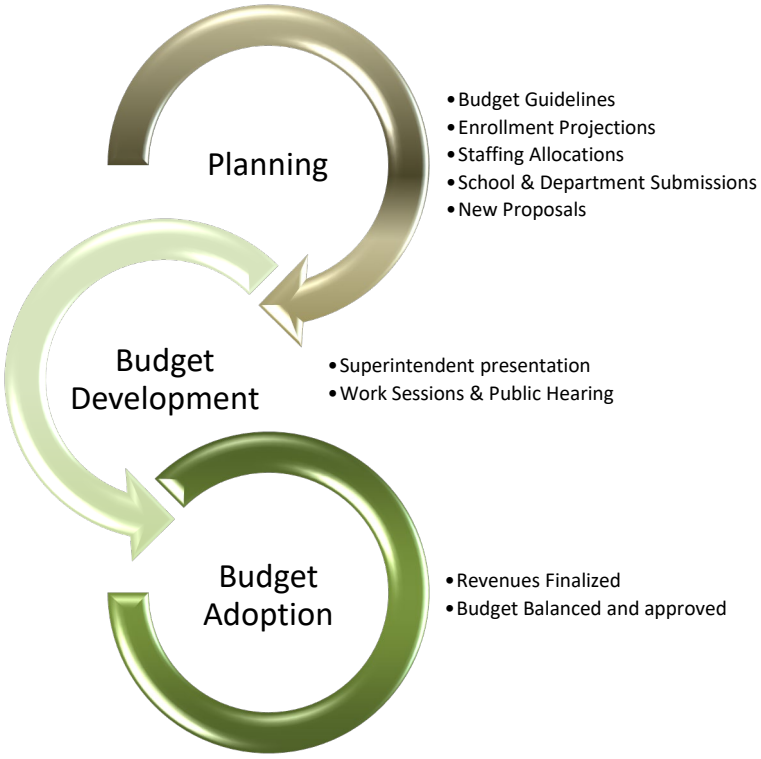
In June, the millage rates, as approved by the Board, are ratified by Fulton County Commissioners, as required by state laws.

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

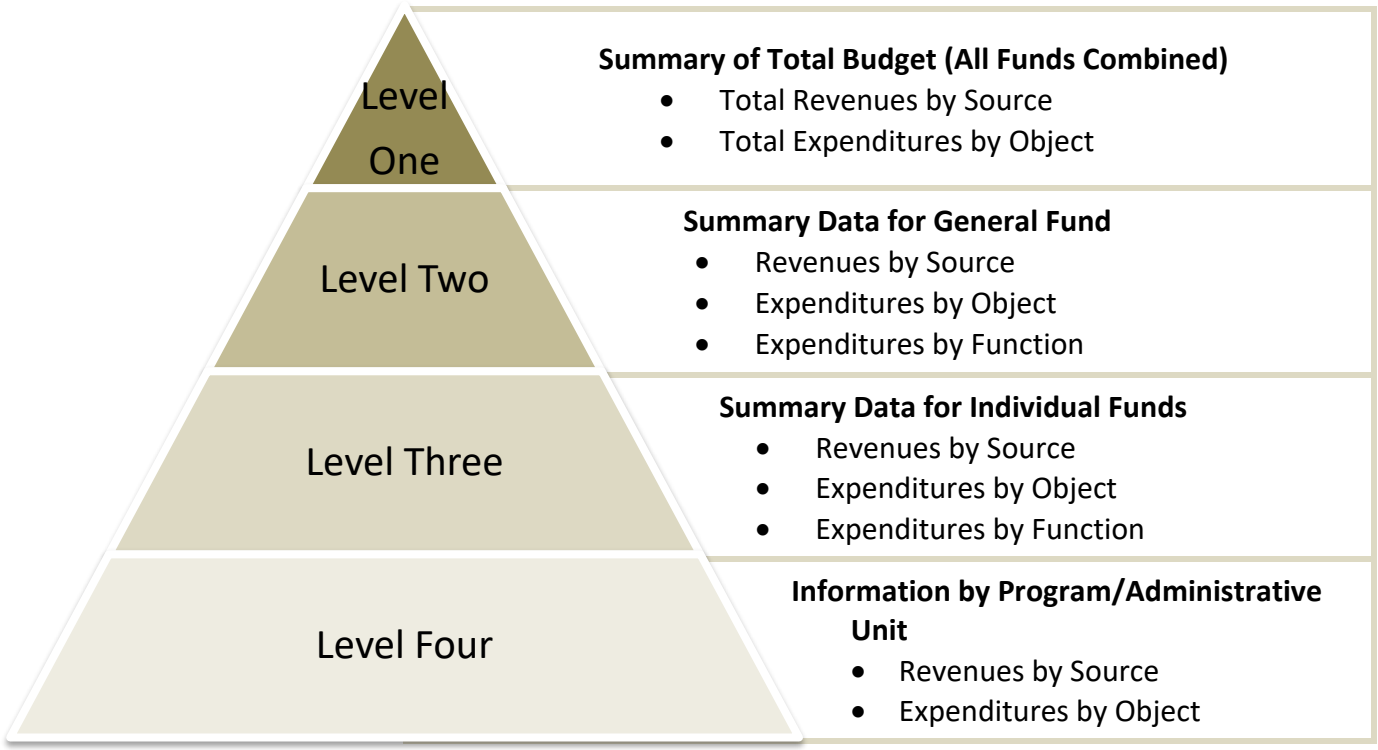


**Dulce G. 2nd Grade – Lake Forrest ES**

## 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 | $ | 1,405,197,529 |
| 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** | **$** | **1,853,685,140** |

## 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 $1,853,685,140 for FCS, reflecting a decrease of $47.3 million, or 2.49 percent compared to the FY2025-26 projected revenue of $1,901,004,321.

**Local Revenue**

Local Revenue accounts for approximately 60.96 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 $138,162,077 representing an decrease of $2.8 million, or 2.72 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 $488 M, which comprises about 26.42% of the total revenue for all funds. State revenue represent an decrease of $299 K or .065% 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 $10.6M 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 | FY2023 Actual | FY2024 Actual | FY2025 Actual | FY2026 Current | FY2027 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 | 493,016,319 | 0.85% |
| 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 | 138,162,077 | -2.00% |
| **TOTAL REVENUE** | **$ 1,757,522,296** | **$ 1,893,370,436** | **$ 1,922,114,467** | **$ 1,901,004,321** | **$ 1,853,685,140** | **-2.49%** |

## 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 | | 925,725,698 |
| Pupil Services | | 155,521,118 |
| Improvement of Instructional Services | | 50,097,102 |
| Educational Media Services | | 14,113,649 |
| Instructional Staff Training | | 9,736,553 |
| 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 | | 23,736,067 |
| Student Transportation | | 74,448,635 |
| Support Services - Central | | 50,192,337 |
| 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** | **$** | **2,319,153,502** |

## ALL FUNDS - EXPENDITURES BY FUNCTION

### EXPENDITURE ASSUMPTIONS

**Personnel expenditures are projected to increase due to the following:**

Teacher's Retirement System (TRS) projected to increase through FY2031.

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.

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 FY2031.

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 | 493,016,319 | 4,177,768 |
| 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 | 134,894,793 | (837,955) |
| **Total Revenue** | $1,750,769,691 | $ 1,884,857,737 | $1,917,187,346 | $ 1,895,753,539 | $ 1,850,417,856 | $ (45,335,682) |
| **Expenditures** | | | | | | |
| Instruction | 808,737,042 | 893,273,973 | 921,930,653 | 926,142,885 | 925,725,698 | (417,187) |
| 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 | 50,097,102 | (16,490,319) |
| 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 | 9,736,553 | (11,071,904) |
| 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 | 23,736,067 | (7,433,042) |
| 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 | 50,192,337 | 654,940 |
| 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 | $ 2,316,056,218 | $ 441,868,806 |
| **Excess (deficiency) of Revenue over (under) Expenditures** | $ 254,113,829 | $ 92,174,034 | $ 57,831,702 | $ 21,566,127 | $ (465,638,361) | $(487,204,488) |
| **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 | $ 433,624,689 |
| **Fund Balance June 30, 20XX** | $1,401,437,924 | $ 1,500,332,549 | $1,559,985,707 | $ 1,581,681,834 | $ 1,116,213,473 | $(465,468,361) |

*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** | **$ 1,116,213,473** | **$ 992,825,799** | **$ 930,243,896** | **$ 902,278,967** |
| **Revenue** | | | | | |
| Local Revenue | 1,130,038,286 | 955,878,743 | 941,529,751 | 967,482,094 | 994,216,096 |
| State Revenue | 493,016,319 | 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 | 134,894,793 | 110,854,613 | 99,521,427 | 100,207,143 | 82,122,054 |
| **Total Revenue** | **$ 1,850,417,856** | **$ 1,626,322,532** | **$ 1,593,558,261** | **$ 1,603,323,936** | **$ 1,551,037,651** |
| **Expenditures** | | | | | |
| Instruction | 925,725,698 | 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. | 50,097,102 | 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 | 9,736,553 | 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 | 23,736,067 | 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 | 50,192,337 | 50,545,234 | 50,651,254 | 50,375,600 | 50,187,119 |
| 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** | **$ 2,316,056,218** | **$ 1,749,880,206** | **$ 1,656,310,164** | **$ 1,631,458,865** | **$ 1,563,895,011** |
| **Excess (deficiency) of Revenue over (under) Expenditures** | $ (465,638,361) | $ (123,557,673) | $ (62,751,903) | $ (28,134,929) | $ (12,857,359) |
| **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** | **$ 1,116,213,473** | **$ 992,825,799** | **$ 930,243,896** | **$ 902,278,967** | **$ 889,591,608** |

** 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.

## ALL FUNDS – EXPENDITURES BY 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 | 840,943,502 | 5,173,502 |
| Other Salary | 61,015,658 | 90,984,383 | 64,773,435 | 91,871,337 | 58,566,493 | (33,304,844) |
| **Employee Benefits** | | | | | | |
| Health | 129,787,638 | 159,182,254 | 184,488,141 | 210,022,229 | 219,934,995 | 9,912,766 |
| Teachers Retirement (TRS) | 133,197,334 | 147,924,877 | 161,898,123 | 172,916,099 | 175,474,560 | 2,558,461 |
| Dental | 2,908,406 | 2,898,128 | 2,935,661 | 3,234,313 | 3,064,990 | (169,323) |
| Other Benefits | 43,207,836 | 46,418,987 | 60,424,035 | 28,423,474 | 24,241,857 | (4,181,617) |
| **Total Personnel & Benefits** | **$ 1,084,625,535** | **$ 1,224,583,460** | **$ 1,290,544,510** | **$ 1,342,237,452** | **$ 1,322,226,398** | **$ (20,011,054)** |
| **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 | 98,911,763 | 13,320,433 |
| Other | 57,850,392 | 60,322,388 | 51,203,797 | 54,835,206 | 69,209,215 | 14,374,009 |
| Other Purchased Services | 61,170,036 | 60,041,311 | 62,019,817 | 90,558,866 | 78,569,397 | (11,989,469) |
| Professional & Technical Services | 67,886,303 | 78,335,810 | 70,165,863 | 91,132,621 | 113,940,758 | 22,808,137 |
| 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** | **$ 996,927,104** | **$ 459,856,361** |
| **Grand Total** | **$ 1,498,013,843** | **$ 1,794,475,810** | **$ 1,862,461,309** | **$ 1,879,308,195** | **$ 2,319,153,502** | **$ 439,845,307** |

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 | 840,943,502 | 852,841,470 | 848,920,671 | 846,857,514 | 823,745,850 |
| Other Salary | 91,871,337 | 58,566,493 | 58,141,661 | 58,052,824 | 58,015,514 | 58,015,236 |
| **Employee Benefits** | | | | | | |
| Health | 210,022,229 | 219,934,995 | 223,525,309 | 222,518,339 | 222,084,923 | 216,036,350 |
| Teachers Retirement (TRS) | 172,916,099 | 175,474,560 | 176,026,247 | 178,585,215 | 168,743,804 | 160,516,739 |
| Dental | 3,234,313 | 3,064,990 | 3,065,834 | 3,053,421 | 3,046,981 | 2,907,781 |
| Other Benefits | 28,423,474 | 24,241,857 | 22,804,540 | 22,724,088 | 22,683,171 | 22,182,707 |
| **Total Personnel & Benefits** | **$ 1,342,237,452** | **$ 1,322,226,398** | **$ 1,336,405,060** | **$ 1,333,854,556** | **$ 1,321,431,907** | **$ 1,283,404,663** |
| **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 | 98,911,763 | 82,666,395 | 83,187,989 | 70,743,090 | 41,936,466 |
| Other | 54,835,206 | 69,209,215 | 79,351,986 | 78,851,548 | 78,863,064 | 78,870,938 |
| Other Purchased Services | 90,558,866 | 78,569,397 | 11,202,812 | 12,768,065 | 12,768,065 | 12,768,065 |
| Professional & Technical Svcs. | 91,132,621 | 113,940,758 | 39,695,423 | 38,649,183 | 38,649,183 | 38,649,183 |
| 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** | **$ 996,927,104** | **$ 372,854,212** | **$ 281,343,721** | **$ 268,800,876** | **$ 239,927,280** |
| **Grand Total** | **$ 1,879,308,195** | **$ 2,319,153,502** | **$ 1,709,259,272** | **$ 1,615,198,277** | **$ 1,590,232,783** | **$ 1,523,331,942** |

# 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 | 479,530,496 | 1,313,879 | 12,171,943 | - | - | - | 493,016,319 |
| Federal Revenue | 1,150,243 | 39,419,976 | 50,212,703 | 1,685,536 | - | - | 92,468,458 |
| Other Revenue - Local | 32,461,015 | 15,767,065 | 1,078,659 | 14,650,174 | 47,724,073 | 23,213,807 | 134,894,793 |
| **Total Revenue** | $ 1,405,027,529 | $56,500,920 | $ 63,463,306 | $ 254,488,222 | $ 47,724,073 | $ 23,213,807 | $ 1,850,417,856 |
| **Expenditures:** | | | | | | | |
| Instruction | 891,522,026 | - | 34,203,672 | - | - | - | 925,725,698 |
| Pupil Services | 138,998,465 | - | 16,522,653 | - | - | - | 155,521,118 |
| Improvement of Instructional Svcs | 47,888,986 | - | 2,208,115 | - | - | - | 50,097,102 |
| Educational Media Services | 13,689,378 | - | 424,271 | - | - | - | 14,113,649 |
| Staff Development - Personnel | 1,976,065 | - | 7,760,488 | - | - | - | 9,736,553 |
| 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 | 23,736,067 | - | - | - | - | - | 23,736,067 |
| Student Transportation | 74,364,499 | - | 84,136 | - | - | - | 74,448,635 |
| Support Services - Central | 49,964,083 | - | 228,253 | - | - | - | 50,192,337 |
| Other Support Services | 40,035 | - | - | - | - | - | 40,035 |
| School Nutrition Program | - | 57,840,332 | - | - | - | - | 57,840,332 |
| Construction & Capital Expenditure | - | - | - | - | - | - | - |
| Operating Transfers | - | - | - | - | - | - | - |
| Facilities Acquisition & Constr. Svc | - | - | - | 661,609,848 | - | - | 661,609,848 |
| Debt Service | - | - | - | - | - | - | - |
| **Total Expenditures** | $ 1,461,945,966 | $57,840,332 | $ 66,560,590 | $ 661,609,848 | $ 44,885,675 | $ 23,213,807 | $ 2,316,056,218 |
| **(under) Expenditures** | $ (56,918,437) | $ (1,339,412) | $ (3,097,284) | $ (407,121,626) | $ 2,838,398 | $ - | $ (465,638,361) |
| **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** | $ 223,081,401 | $ 17,836,355 | $ (0) | $ 249,643,555 | $ 610,348,013 | $ 15,304,150 | $ 1,116,213,473 |

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 | 479,530,496 | 3,718,320 |
| 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 | 32,461,015 | (2,511,555) |
| Transfers | - | - | - | - | - | - |
| **Total Revenue** | **$ 1,215,368,303** | **$ 1,304,688,742** | **$ 1,381,672,212** | **$ 1,430,399,619** | **$ 1,405,027,529** | **$ (25,372,091)** |
| **Expenditures** | | | | | | |
| Instruction | 719,693,368 | 824,091,420 | 876,754,510 | 883,981,918 | 891,522,026 | 7,540,108 |
| 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 | 47,888,986 | (15,820,671) |
| Instructional Staff Training | 7,108,898 | 8,307,641 | 9,106,108 | 10,383,164 | 1,976,065 | (8,407,099) |
| 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 | 23,736,067 | (7,294,567) |
| 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 | 49,964,083 | 754,997 |
| 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** | **$ 1,461,945,966** | **$ (35,676,547)** |
| **Excess (deficiency) of Revenue over (under) Expenditures** | 51,294,957 | (23,924,568) | (47,050,416) | (67,222,894) | (56,918,437) | - |
| **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) | (59,845,721) | 2,063,499 |
| **Fund Balance June 30, 20xx** | **$ 421,639,772** | **$ 403,475,424** | **$ 355,140,799** | **$ 282,927,123** | **$ 223,081,401** | **$ (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 FY27. In FY27, all sources of the General Fund revenue are expected to decrease by $29.8 M or 2.08% 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 FY27, the FCS millage rate is 17.080 for Maintenance and Operations.

In FY27, property taxes are projected to account for approximately 63.67% 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 FY2027 is $32,621,015, a decrease of 7.04% when compared to the FY2025-26 budget. Other local revenue comprises about 2.33% of the total revenue for the general fund.

### State Revenues

State revenue projection for FY2027 is $475,053,716 a decrease of $758 K or 0.16% compared to the FY2025-26 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

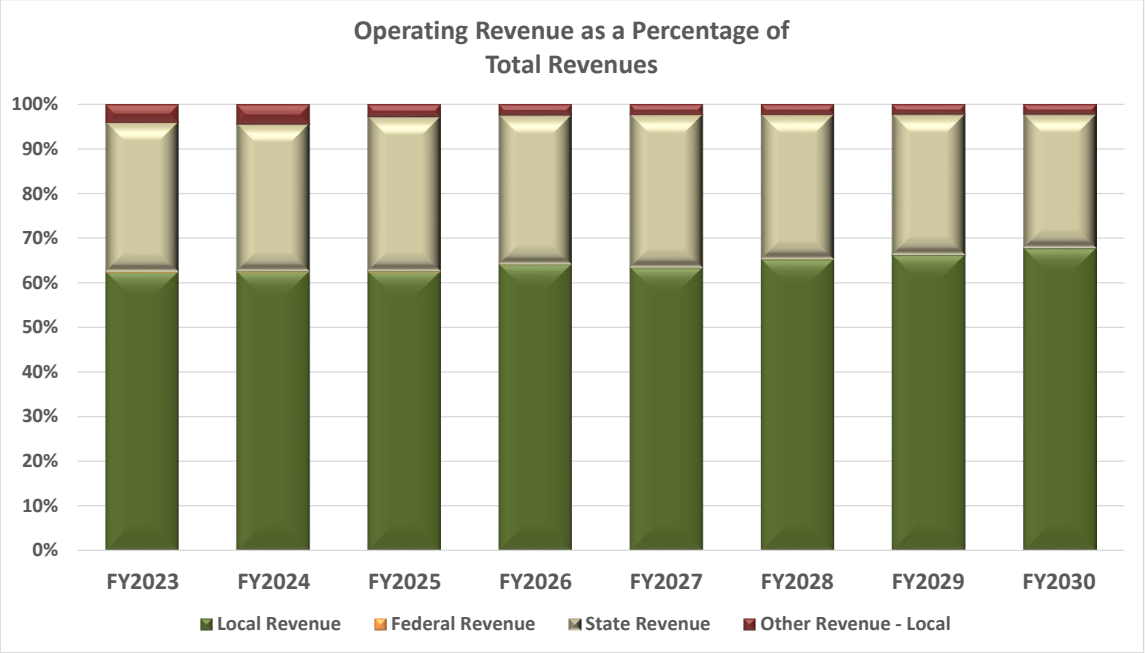
Federal revenue projection for FY2027 is $1,150,243, a slight decrease of $150,243 as compared to the FY2025-26 projected budget.

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 | FY2028 Forecast | FY2029 Forecast | FY2030 Forecast |
| **Revenue** | | | | | | | | |
| Local Revenue | 763,513,760 | 821,652,452 | 866,803,043 | 918,614,873 | 891,885,774 | 916,337,811 | 941,529,751 | 967,482,094 |
| State Revenue | 407,744,823 | 431,269,247 | 476,807,026 | 475,812,176 | 479,530,496 | 453,223,527 | 444,547,961 | 426,210,574 |
| Federal Revenue | 938,450 | 971,716 | 1,157,334 | 1,000,000 | 1,150,243 | 1,150,243 | 1,150,243 | 1,150,243 |
| Other Revenue - Loca | 48,565,894 | 57,515,920 | 38,726,265 | 35,102,570 | 32,631,015 | 32,551,015 | 32,551,015 | 32,551,015 |
| **Total Revenue** | $ 1,220,762,928 | $ 1,311,409,334 | $ 1,383,493,668 | $ 1,430,529,619 | $ 1,405,197,529 | $ 1,403,262,595 | $ 1,419,778,970 | $ 1,427,393,926 |




| General Fund - Trends as Percent of Revenue Sources | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Description | FY2023 Actual | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 Proposed | FY2028 Forecast | FY2029 Forecast | FY2030 Forecast |
| **Local Revenue** | 62.54% | 62.65% | 62.65% | 64.22% | 63.47% | 65.30% | 66.32% | 67.78% |
| **State Revenue** | 33.40% | 32.89% | 34.46% | 33.26% | 34.13% | 32.30% | 31.31% | 29.86% |
| **Federal Revenue** | 0.08% | 0.07% | 0.08% | 0.07% | 0.08% | 0.08% | 0.08% | 0.08% |
| **Other Revenue - Local** | 3.98% | 4.39% | 2.80% | 2.45% | 2.32% | 2.32% | 2.29% | 2.28% |

## 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 is projected to be $891 M for FCS in FY2027. This is a 2.91% decrease in local revenue compared to FY2026. Local revenues account for 63.47% of General Fund revenues.

**Ad Valorem Taxes** - Ad Valorem taxes is revenue from the county that is a tax based on the assessment value of an item, such as real estate or personal property. Ad Valorem Tax is projected to be $839.9 M in FY2027.

**Other Taxes** - Other taxes are other forms of taxes collected by a city or county government and transferred to the LUA, including railroad car taxes and in lieu of taxes money received from the TVA through the Georgia Department of Revenue. Other taxes are projected to be $500 K in FY2027.

**Title Ad Valorem Taxes (TAVT)** - Title Ad Valorem taxes is revenue from the replacement of the Birthday Tax on Vehicles. Title Ad Valorem Tax is projected to be $839 M in FY2027.

## 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 |
| QBE - Austerity Reduction | - | - | - | - | - |
| Total State Categorical Grants | 27,474,693 | 8,306,674 | 19,834,979 | 21,607,262 | 23,726,036 |
| QBE Local Fair Share (Debit) | (209,120,993) | (226,735,389) | (236,357,369) | (257,705,567) | (239,745,116) |
| Grants From Pre-K Lottery | - | - | - | - | - |
| Capital Outlay Grants | 272,474 | - | - | - | - |
| Other Grants From Georgia Department Of Education | 4,239,556 | 23,154,611 | 9,025,752 | 32,614,788 | 9,312,289 |
| 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** | **$ 463,538,027** | **$ 475,812,176** | **$ 479,530,496** |

## GENERAL FUND - STATE REVENUE NARRATIVES

**State Revenue** - State Revenue is projected to be $479M. This is a 0.78% increase in state revenue compared to FY2026.

**Local Fair Share** - Local Fair Share is expected to decrease by $17.9 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:

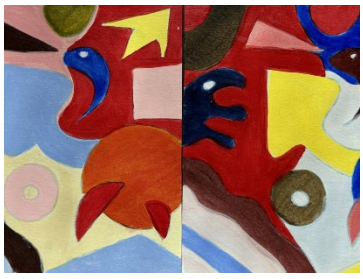
1. General and career education programs - for purposes of QBE funding, these programs include all instructional and vocational programs other than special programs. (General programs also include the non-instructional staff development, professional development and media center programs.)
2. Special 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 25$^{th}$ 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 GaDOE | - | - | 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 FY2027.

## 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 | 1,205,000 |
| Summer School Tuition | - | - | - | - | - |
| Investment Income | 16,678,251 | 27,459,889 | 23,963,506 | 21,000,000 | 19,750,000 |
| Student Sales - Breakfast And Lunch Programs | (386) | - | - | - | - |
| Contracted Sales - Breakfast And Lunch Programs | - | - | - | - | - |
| Rental Of Property | 1,928,716 | 2,099,245 | 2,047,371 | 2,014,000 | 1,795,635 |
| Contributions from Private Sources | - | - | - | - | - |
| 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 |
| Other Long Term Debt Proceeds | 334,893 | 521,268 | 766,308 | - | - |
| Other Source | - | - | - | - | - |
| **Total Other Financing Sources** | **$ 43,017,639** | **$ 50,796,972** | **$ 36,684,446** | **$ 34,972,570** | **$ 32,459,515** |

## GENERAL FUND - OTHER REVENUE NARRATIVES

Other Local Revenue is projected to be $32.4 M for FY2027. That is an decrease of 7.19% when compared to FY2026. Other local revenue accounts for 2.3% of the general fund revenues.

**Tuition** - Tuition revenue is the revenue the district receives from out of district students who attend FCS. Tuition revenue is estimated to increase by $80,000 or 7.11% in FY2027.

**Investment Income** - Investment revenue is projected to decrease by 5.95% over the current year.

**Federal Indirect Reimbursement** - Federal indirect reimbursement is projected to decrease by 53.48% over FY2027 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 11,445.94 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 85.4% of the General Fund is budgeted for Salaries and Benefits.

| FY27 Appropriations | | | |
|---|---|---|---|
| **Function** | **Amount** | **Per Pupil** | **% of Total** |
| Instruction | 891,522,026 | 10,514 | 60.85% |
| Pupil Services | 138,998,465 | 1,639 | 9.49% |
| Improvement of Instructional Services | 47,888,986 | 565 | 3.27% |
| Instructional Staff Training | 1,976,065 | 23 | 0.13% |
| Educational Media Services | 13,689,378 | 161 | 0.93% |
| General Administration | 3,023,097 | 36 | 0.21% |
| School Administration | 84,543,011 | 997 | 5.77% |
| Support Services - Business | 23,725,647 | 280 | 1.62% |
| Maintenance and Operation | 108,474,606 | 1,279 | 7.40% |
| School Safety & Security | 23,736,067 | 280 | 1.62% |
| Student Transportation | 74,364,499 | 877 | 5.08% |
| Support Services - Central | 49,964,083 | 589 | 3.41% |
| Other Support Services | 40,035 | 0 | 0.00% |
| Transfers | 3,097,284 | * | 0.21% |
| Total Expenditures | 1,465,043,250 | 17,242 | 100.00% |
| **Transfers not included in per pupil calculation* | | | |

**Personnel Services (58.03%)**

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 (27.20%)**

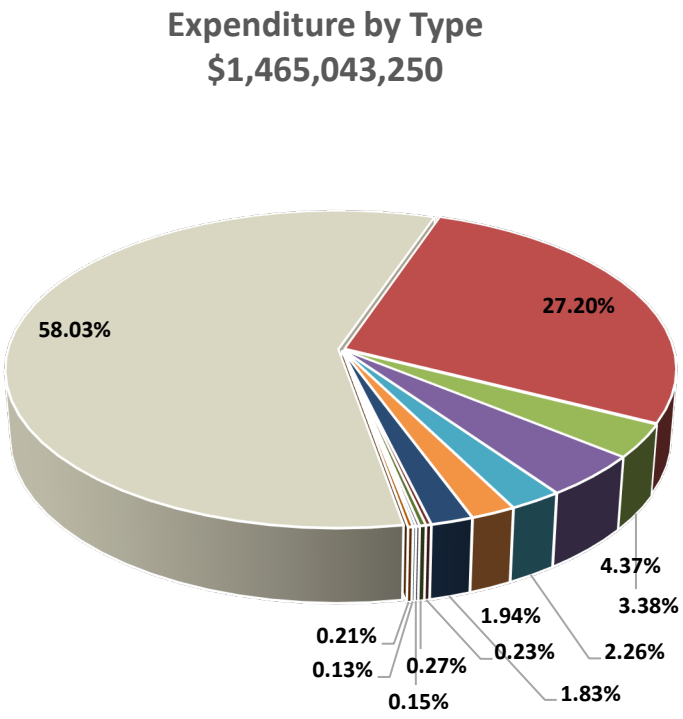
Costs paid by Fulton County Schools on behalf of employees, in addition to regular salary.

**Supplies & Materials (3.38%)**

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

**Purchased Services (4.37%)**

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




**Professional &Technical Services (2.26%)**

Costs related to fees and software systems.

**Utilities (1.94%)**

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 (.77%)**

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 (60.85%)**
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 (9.49%)**
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 (3.27%)**
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 (.13%)**
Instructional Staff Training Activities associated with the professional development and training of instructional personnel.

**Educational Media Service (.93%)**
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 (5.77%)**
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 (7.40%)**
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 (1.62%)**
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 (5.08%)**
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 (3.41%)**
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 | 793,337,397 | (16,305,885) |
| Other Salary | 44,400,305 | 70,201,321 | 61,415,594 | 89,356,753 | 56,791,796 | (32,564,957) |
| **Employee Benefits** | | | | - | | |
| Health | 120,378,444 | 147,216,688 | 173,323,218 | 202,752,483 | 206,413,606 | 3,661,123 |
| Teachers Retirement (TRS) | 125,276,324 | 138,747,389 | 154,143,741 | 169,925,370 | 167,506,153 | (2,419,217) |
| Dental | 2,686,327 | 2,670,411 | 2,745,969 | 3,094,536 | 2,848,271 | (246,266) |
| Other Benefits | 41,058,040 | 44,182,216 | 58,531,836 | 26,656,526 | 21,737,823 | (4,918,703) |
| **Total Personnel & Benefits** | $ 992,256,110 | $ 1,117,902,384 | $ 1,216,498,685 | $ 1,301,428,950 | $ 1,248,635,047 | $ (52,793,904) |
| **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 | 49,510,666 | 8,889,995 |
| 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 | 64,060,177 | (4,819,693) |
| Professional & Technical Services | 32,826,391 | 44,219,259 | 46,850,175 | 52,847,801 | 33,096,036 | (19,751,765) |
| 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 | $ 213,310,919 | $ (29,200,865) |
| **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 | $ 1,465,043,250 | $ (84,018,268) |

## BUDGET ASSUMPTIONS, INITIATIVES, AND CONSTRAINTS

### NOTABLE EXPENDITURE RECOMMENDATIONS:

- Compensation recommendation $7.8 M
  (Mid-year step for eligible employees)
- Health Insurance increase (all employees) $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)*

## General Fund Revenue and Expenditures

| Description | Proposed Budget | Per Pupil | % of Total |
|---|---|---|---|
| **Revenue** | | | |
| Local Revenue | 891,885,774 | 10,519 | 63.47% |
| State Revenue | 479,530,496 | 5,655 | 34.13% |
| Federal Revenue | 1,150,243 | 14 | 0.08% |
| Other Revenue - Local | 32,631,015 | 385 | 2.32% |
| **Total Revenue** | **$ 1,405,197,529** | **$ 16,572** | **100.00%** |
| | | | |
| **Expenditures** | | | |
| Instruction | 891,522,026 | 10,514 | 60.98% |
| Pupil Services | 138,998,465 | 1,639 | 9.51% |
| Improvement of Instructional Services | 47,888,986 | 565 | 3.28% |
| Staff Development - Personnel | 1,976,065 | 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 | 5.78% |
| Support Services - Business | 23,725,647 | 280 | 1.62% |
| Maintenance and Operation | 108,474,606 | 1,279 | 7.42% |
| School Safety & Security | 23,736,067 | 280 | 1.62% |
| Student Transportation | 74,364,499 | 877 | 5.09% |
| Support Services - Central | 49,964,083 | 589 | 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*** | ***$ 1,461,945,966*** | ***$ 17,242*** | ***100.00%*** |

| | | |
|---|---|---|
| **Expected Spend Rate (100%)** | $ | 1,461,945,966 |
| | | |
| **Excess (deficiency) of Revenue over (under) Expenditures** | | (56,748,437) |
| | | |
| **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 | | (59,845,721) |
| **Ending Fund Balance, June 30, 2027** | $ | 223,081,401 |

## GENERAL FUND FINANCIAL FORECAST

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 FY2031
- Enrollment is projected to decline through FY2031
- The Health Insurance Benefit rate is increasing per member per month from $1,885 to $1,935 for certified employees for FY2027.
- Local revenues are projected to increase at an average rate of 2.74% from FY2027 through FY2031.
- State revenues are projected to decline at an average rate of 4.60% from FY2027 through FY2031.
- Federal revenues are projected to remain steady from FY2027 through FY2031.
- Other Local revenues are projected to remain steady from FY2027 through FY2031.

**Expenditure Forecast Assumptions**

- Personnel expenditures are projected to increase due to the following:
    - Teacher's Retirement System (TRS) projected to increase through FY2031.
        - FY2027 (22.32); FY2028 (22.10); FY2029 (22.55); FY2030 (21.38); and FY2031 (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 FY2031.

**Fund Balance Forecast Assumptions**

Forecast of fund balance sources are subject to decrease based on the following assumptions through FY2031:

- 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 | $ 266,939,780 | $ 231,641,941 | $ 212,665,297 | $ 225,270,528 |
| **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 | 479,530,496 | 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 | 32,461,015 | 32,381,015 | 32,381,015 | 32,381,015 | 32,381,015 |
| **Total Revenue** | $ 1,430,399,619 | $ 1,405,027,529 | $ 1,403,092,595 | $ 1,419,608,970 | $ 1,427,223,926 | $ 1,438,992,439 |
| **Expenditures** | | | | | | |
| Instruction | 883,981,918 | 864,776,365 | 869,343,198 | 869,139,465 | 848,598,543 | 844,363,173 |
| Pupil Services | 139,499,444 | 134,828,511 | 138,459,213 | 138,150,937 | 137,345,879 | 136,167,087 |
| Improvement of Instructional Services | 63,709,657 | 46,452,317 | 48,170,191 | 48,260,999 | 48,024,897 | 47,863,460 |
| Educational Media Services | 14,644,938 | 13,278,696 | 14,120,087 | 14,162,790 | 14,051,762 | 13,975,846 |
| Staff Development - Personnel | 10,383,164 | 1,916,783 | 1,976,892 | 1,969,490 | 1,962,123 | 1,961,376 |
| Federal Administration | - | - | - | - | - | - |
| General Administration | 3,040,889 | 2,932,404 | 2,941,244 | 2,945,735 | 2,934,058 | 2,926,074 |
| School Administration | 87,017,832 | 82,006,720 | 88,029,349 | 88,299,550 | 86,841,392 | 86,644,794 |
| Support Services - Business | 28,339,886 | 23,013,877 | 23,171,648 | 23,209,692 | 23,110,778 | 23,043,145 |
| Maintenance and Operation | 111,610,940 | 105,220,368 | 107,246,681 | 107,304,124 | 107,154,770 | 107,052,648 |
| School Safety &Security | 31,030,634 | 23,023,985 | 20,206,955 | 20,255,110 | 20,129,908 | 20,044,300 |
| Student Transportation | 75,115,290 | 72,133,564 | 72,813,001 | 72,831,446 | 72,783,489 | 72,750,698 |
| Support Services - Central | 49,209,086 | 48,465,161 | 48,805,698 | 48,907,898 | 48,642,177 | 48,460,488 |
| Other Support Services | 38,834 | 38,834 | 38,834 | 38,834 | 38,834 | 38,834 |
| School Nutrition Program | - | - | - | - | - | - |
| Enterprise Operations | - | - | - | - | - | - |
| Community Services Operations | - | - | - | - | - | - |
| Fac. Acquisition & Constr. Services | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - |
| **Total Expenditures** | $ 1,497,622,513 | $ 1,418,087,587 | $ 1,435,322,989 | $ 1,435,476,069 | $ 1,411,618,610 | $ 1,405,291,922 |
| **Excess (deficiency) of Revenue over (under) Expenditures** | (67,222,894) | (13,060,058) | (32,230,394) | (15,867,099) | 15,605,316 | 33,700,516 |
| **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) | (15,987,342) | (35,297,839) | (18,976,645) | 12,605,231 | 30,775,277 |
| **Fund Balance June 30, 20xx** | $ 282,927,123 | $ 266,939,780 | $ 231,641,941 | $ 212,665,297 | $ 225,270,528 | $ 256,045,805 |

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

**Expenditures are forecasted at an expense rate of 97%*

## 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 | 475,053,716 | 25,811,841 | 5.75% | (758,460) | -0.16% |
| 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 | 32,461,015 | (6,161,555) | -15.95% | (2,511,555) | -7.18% |
| **Total Revenue** | **$ 1,385,916,647** | **$ 1,430,399,619** | **$1,400,550,748** | **$ 14,634,101** | **1.06%** | **$ (29,848,871)** | **-2.09%** |
| **Expenditures** | | | | | | | |
| Instruction | 921,388,343 | 883,981,918 | 891,522,026 | (29,866,317) | -3.24% | 7,540,108 | 0.85% |
| 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 | 1,976,065 | (6,663,843) | -77.13% | (8,407,099) | -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 | 49,964,083 | 722,061 | 1.47% | 754,997 | 1.53% |
| 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** | **$1,457,454,186** | **$ (12,811,245)** | **-0.87%** | **$ (40,168,327)** | **-2.68%** |
| **Excess (deficiency) of Revenue over (under) Expenditures** | (84,348,783) | (67,222,894) | (56,903,437) | 27,445,346 | | 10,319,456 | |
| **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.*

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

**Growth Opportunities • Lean Operations • Investment in Innovation • Diversify Revenue • Enhance Efficiency**

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.

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

**Growth Opportunities • Lean Operations • Investment in Innovation • Diversify Revenue • Enhance Efficiency**



## 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.

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

**Growth Opportunities • Lean Operations • Investment in Innovation • Diversify Revenue • Enhance Efficiency**

## 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.

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

**Growth Opportunities • Lean Operations • Investment in Innovation • Diversify Revenue • Enhance Efficiency**

## 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

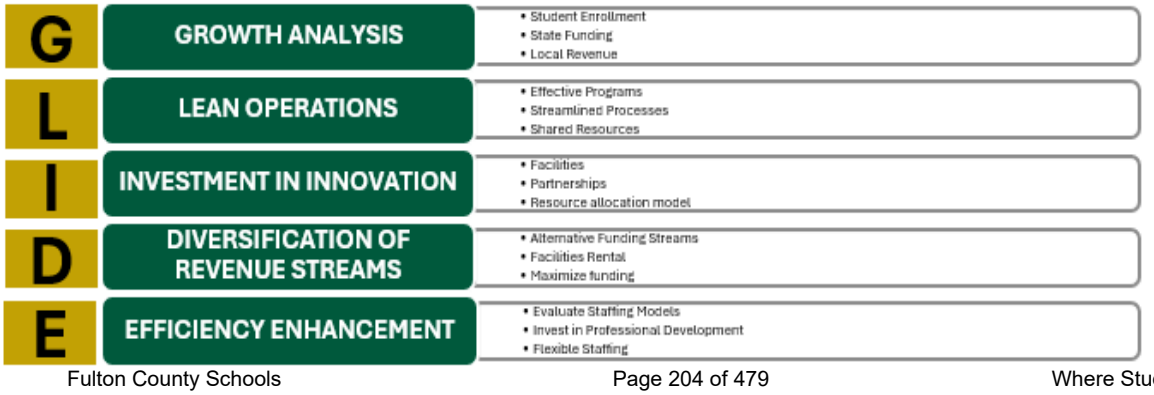
This strategy focuses on acquiring goods and services that yield long-term benefits. For instance, capital planning efforts include transitioning to LED lighting in renovations and new construction projects, thereby reducing maintenance costs and extending lifespan. Vehicle fleet purchasing practices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

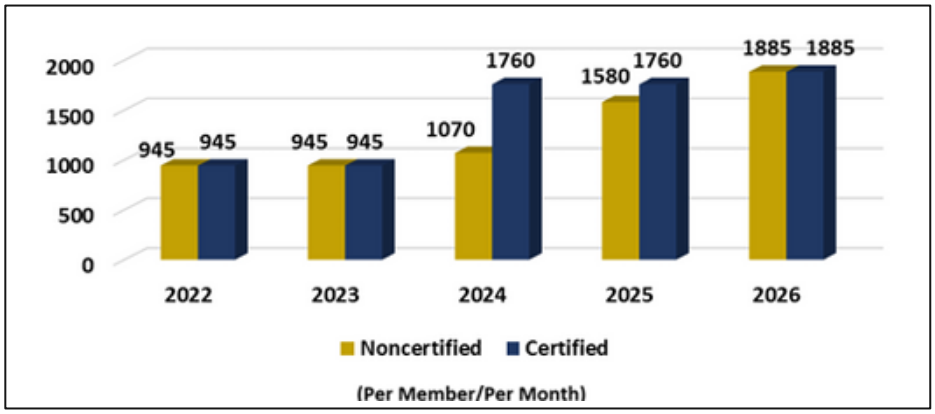
### Enhance Efficiency

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.



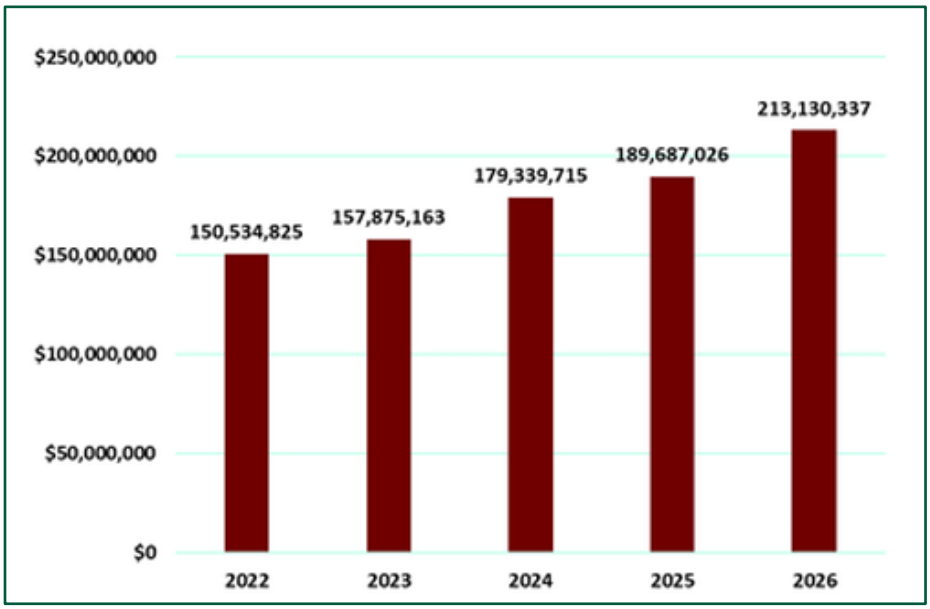
# Warning Signs from Trend Data

## 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.

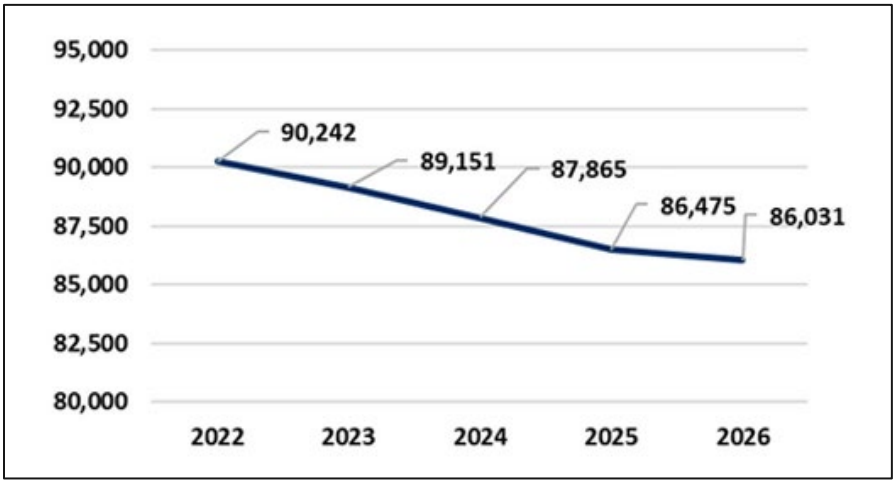
# FY2027 BUDGET PRIMER WITH G.L.I.D.E. STRATEGY

**Growth Opportunities • Lean Operations • Investment in Innovation • Diversify Revenue • Enhance Efficiency**

## 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.

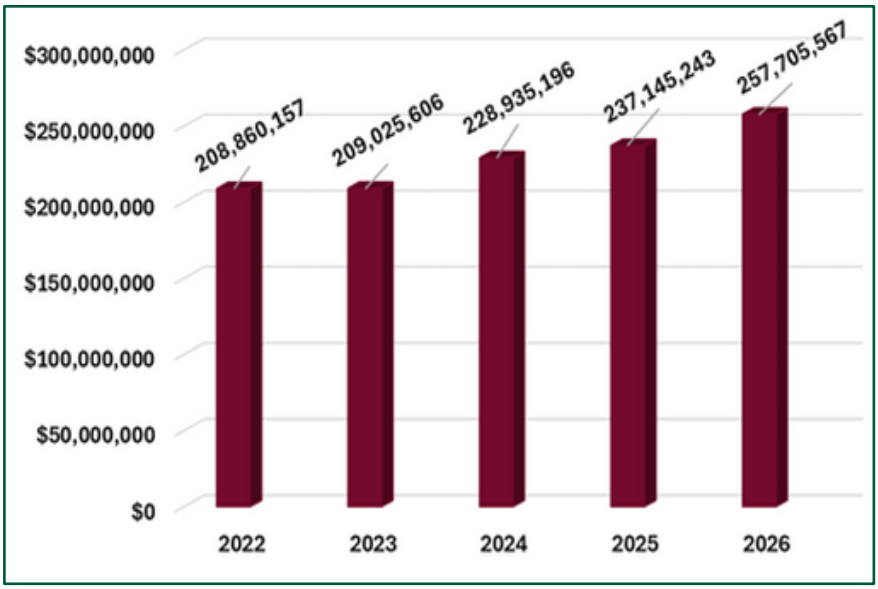
A higher FTE count results in increased funding while lower enrollment leads to decreased funding. This is because the state allocates funds based on the projected needs of the student population and the cost of the programs they are in.




## 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.



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

**Growth Opportunities • Lean Operations • Investment in Innovation • Diversify Revenue • Enhance Efficiency**

## 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.

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

**Growth Opportunities • Lean Operations • Investment in Innovation • Diversify Revenue • Enhance Efficiency**

## 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

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

**Growth Opportunities • Lean Operations • Investment in Innovation • Diversify Revenue • Enhance Efficiency**

## 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*

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

**Growth Opportunities • Lean Operations • Investment in Innovation • Diversify Revenue • Enhance Efficiency**

## 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*

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

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## 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

## 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 FY2027. 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 FY2026 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 FY2027 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 FY2027, 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 FY2028 through FY2030 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 | FY2023 Actual | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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 | FY2026 Projected | FY2027 Proposed | FY2028 Forecast* | FY2029 Forecast* | FY2030 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.

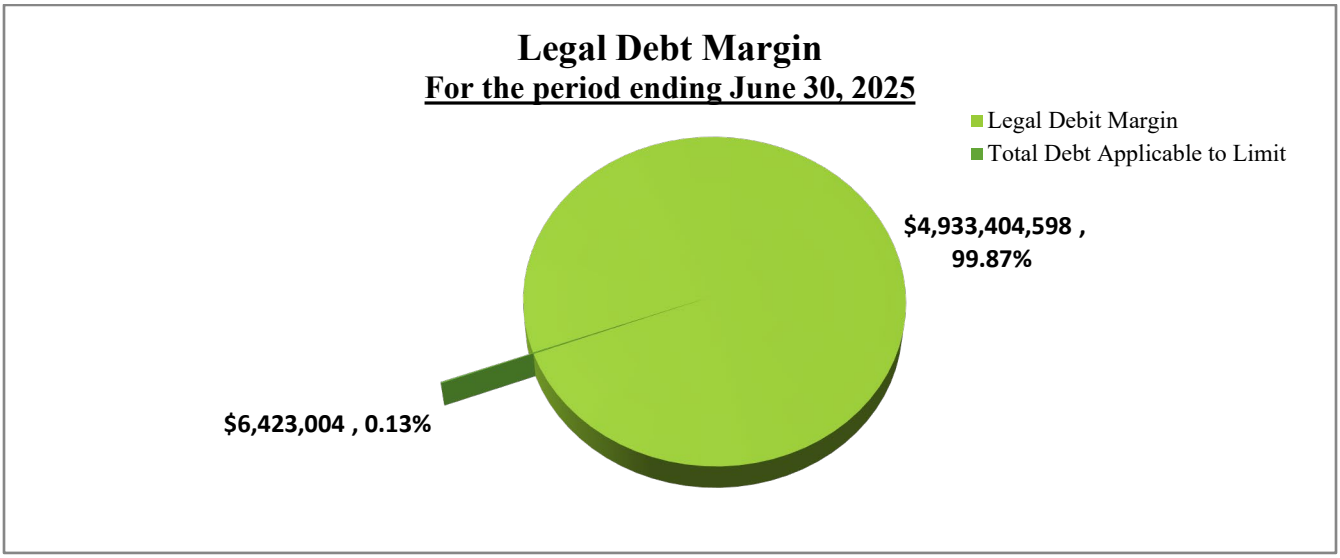
## Other Post Employment Benefit

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.

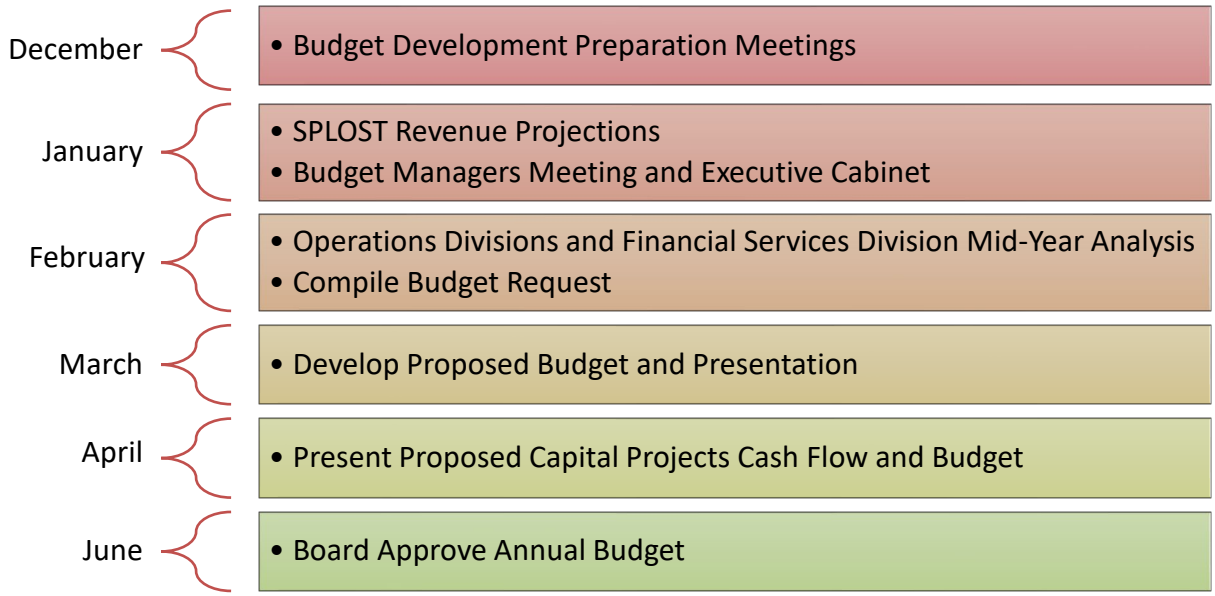
### Budget Development Process

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.

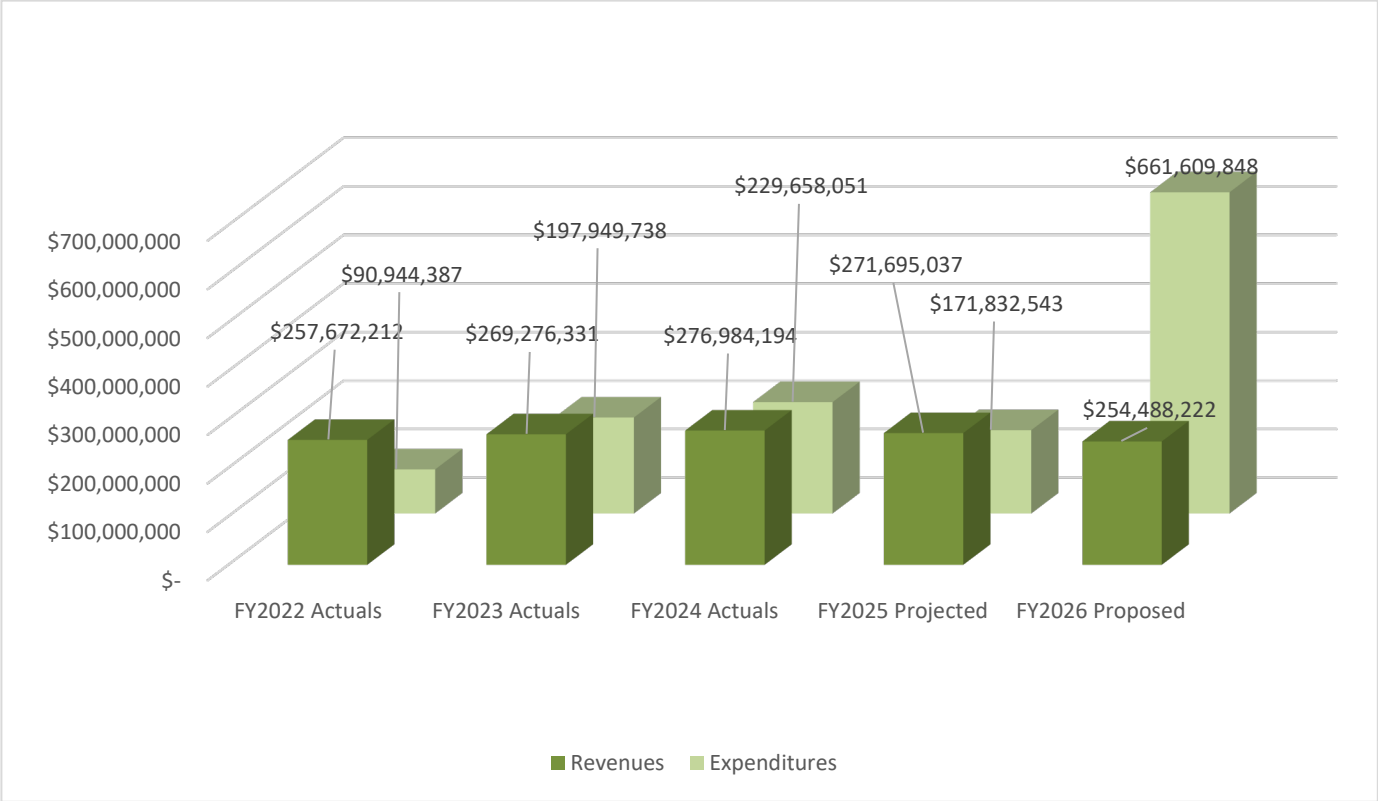
**Develop Proposed Budget and Presentation**

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 361-365.

## 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** |

## SPECIAL REVENUE FUND

The Fulton County School System recognizes that valuable supplemental funding for our instructional programs is provided by grants from various outside agencies and organizations, including state and federal agencies, as well as private organizations. The tentative grant information presented here represents an early estimate of the grant programs expected for FY 2027 and has been developed based on information currently available.

This document does not list all grants that the Fulton County School System may pursue during the year, nor does it represent the total amount that will be awarded by grantors during Fiscal Year 2026-2027. Until a grant application is officially approved by a grantor, there is still a level of uncertainty regarding funding, especially with the numerous grants that our school system is awarded.

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

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

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

### SPECIAL REVENUE FUNDS

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

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

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

### FEDERAL GRANTS

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

## SPECIAL REVENUE NARRATIVES

Special revenue is projected to be $66,560,590 for FCS in FY2027. 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 FY2027 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 | FY2023 Actual | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 Proposed | Increase/ (Decrease) |
|---|---|---|---|---|---|---|
| **Fund Balance July 1, 20XX** | 125,025 | $ 359,574 | $ - | $ - | $ - | $ - |
| **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) | - | - | - | - |
| **Fund Balance June 30, 20XX** | **$ 359,574** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |

## SPECIAL REVENUE FUND - FEDERAL REVENUE

**Special Revenue Funds - Federal Revenues**

| Description | FY2023 Actual | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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 | - | - | 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 | FY2023 Actual | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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 | FY2023 Actual | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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 FY2027 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 FY26-27.

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 | FY2023 Actual | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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 FY2027. 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 | FY2023 Actual | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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 | FY2023 Actual | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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 | FY2023 Actual | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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 FY2026 projected budget. PreKindergarten has a general fund match for FY2027 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 FY26-27

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 | FY2023 Actual | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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% |
| 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 | FY2023 Actual | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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 FY2027, 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 | FY2023 Actual | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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 | 6,485,852 | -32.40% |
| 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 | 837,666 | -78.01% |
| Other | 30,147,694 | 33,069,368 | 21,778,549 | 23,335,605 | 19,039,723 | -18.41% |
| 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 | FY2026 Projected | FY2027 Proposed | FY2028 Forecast* | FY2029 Forecast* | FY2030 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 | 6,485,852 | 6,485,852 | 6,485,852 | 6,485,852 |
| 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 | 837,666 | 837,666 | 837,666 | 837,666 |
| Utilities | 14,653 | 3,600 | 3,600 | 3,600 | 3,600 |
| Other | 23,335,605 | 19,039,723 | 19,031,413 | 19,026,983 | 19,038,499 |
| 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 | 1,065,168,658 | 6,197,913 | $ (16,844,548) |
| 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 | 1,957,317 | 142,691 | $ 140,426 |
| 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** | **$ 1,248,383,499** | **$ 1,216,654** | **$ (53,045,452)** |
| **NONPERSONNEL** | | | | | |
| Schools | 45,257,251 | 38,092,044 | 41,899,789 | (3,357,463) | $ 3,807,745 |
| 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 | 547,668 | 500 | $ 2,765 |
| 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** | **212,167,971** | **(15,638,327)** | **(35,464,596)** |
| **GENERAL FUND BUDGET** | **$ 1,474,973,143** | **$ 1,549,061,518** | **$ 1,460,551,470** | **$ (14,421,673)** | **$ (88,510,048)** |

## 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 | 1,982,337 | 9.76% |
| 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** | **2,504,985** | **6.06%** |
| **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% |
| 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% |
| 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% |
| 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 & EXT. PRGS. | - | - | 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% |

## EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

**Expenditures by Administrative Unit**

| Description | FY2023 Actual | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 Proposed | Increase / (Decrease) |
|---|---|---|---|---|---|---|
| 504 | 165,003 | 271,948 | 286,020 | 301,967 | 300,109 | -0.62% |
| 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% |
| 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% |
| 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% |
| PENSION GOLD (FCSS) | - | 78,073 | 186,482 | 111,412 | 96,855 | -13.07% |
| **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% |
| 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% |
| 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 INTELL. | - | - | - | - | 4,444,283 | 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) |
|---|---|---|---|---|---|---|
| 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% |
| 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% |
| **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** | **299,704,097** | **-18.85%** |
| **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 | 6,906,277 | -0.34% |
| 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 | 7,791,800 | 6.42% |
| 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 | 8,843,810 | 6.63% |
| 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 | 8,871,012 | 3.50% |
| 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 | 9,813,326 | 1.79% |
| MANNING OAKS ES | 6,924,004 | 7,663,385 | 8,366,789 | 9,608,162 | 9,484,088 | -1.29% |
| 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 | 8,228,956 | -3.21% |
| 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 | 7,289,228 | 6.43% |
| 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 | 7,702,001 | 12.40% |
| 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 | 6,776,491 | 13.75% |
| SHAKERAG ES | 6,030,086 | 6,570,755 | 7,443,954 | 6,990,120 | 7,041,775 | 0.74% |
| 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 | 8,261,996 | 16.79% |
| 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 | 9,859,454 | -1.47% |
| 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% |
| MARY MCLEOD BETHUNE 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** | **$ 484,310,408** | **0.85%** |

## EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

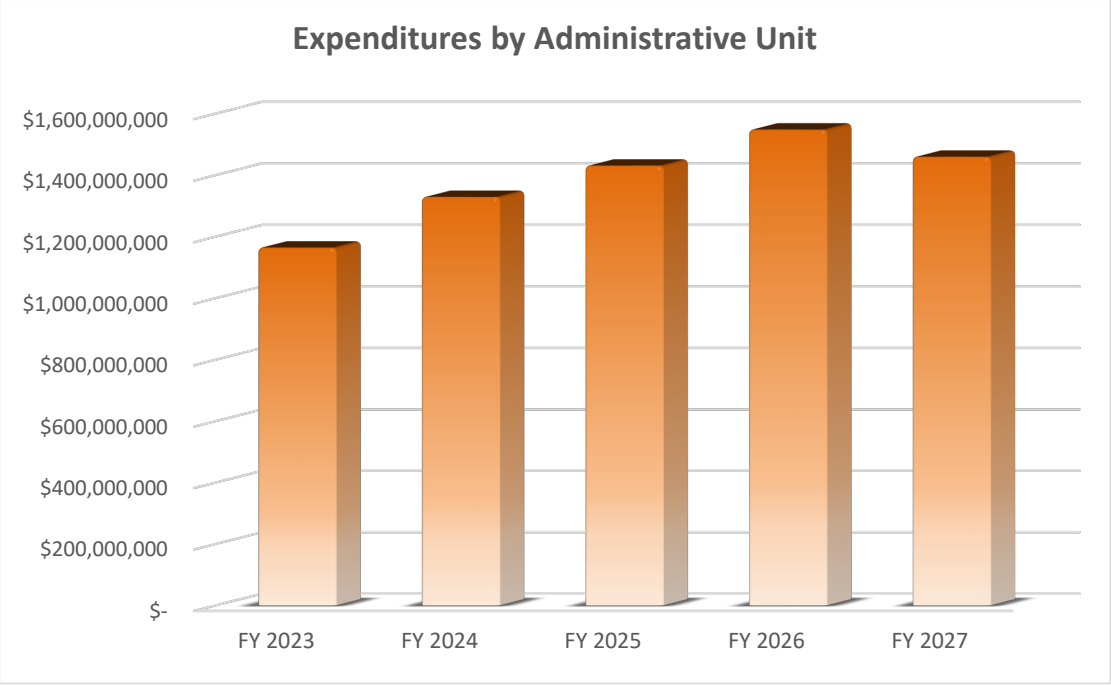
**Expenditures by Administrative Unit**

| Description | FY2023 Actual | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 Proposed | Increase / (Decrease) |
|---|---|---|---|---|---|---|
| **MIDDLE SCHOOLS** | | | | | | |
| AUTREY MILL MS | 11,609,735 | 13,255,198 | 14,315,651 | 14,297,357 | 14,365,024 | 0.47% |
| 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% |
| 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** | **$ 232,827,639** | **-0.69%** |
| **HIGH SCHOOLS** | | | | | | |
| ALPHARETTA HS | 19,132,729 | 20,511,879 | 21,743,299 | 21,673,646 | 21,397,160 | -1.28% |
| BANNEKER HS | 18,343,036 | 21,358,083 | 23,325,703 | 21,293,218 | 20,998,357 | -1.38% |
| CENTENNIAL HS | 18,505,377 | 20,317,702 | 21,786,197 | 21,709,665 | 19,908,698 | -8.30% |
| CHATTAHOOCHEE HS | 16,414,523 | 18,328,361 | 19,146,487 | 19,440,159 | 18,246,029 | -6.14% |
| CREEKSIDE HS | 16,681,493 | 18,861,350 | 20,289,686 | 21,913,455 | 22,095,353 | 0.83% |
| MILTON HS | 18,425,735 | 19,548,916 | 20,864,223 | 20,884,536 | 20,237,126 | -3.10% |
| 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 | 21,217,362 | 2.30% |
| ROSWELL HS | 20,712,622 | 21,888,191 | 22,653,294 | 23,016,199 | 21,983,312 | -4.49% |
| TRI-CITIES HS | 16,045,513 | 20,781,665 | 21,675,814 | 23,036,891 | 23,569,375 | 2.31% |
| WESTLAKE HS | 19,469,298 | 20,649,372 | 21,233,959 | 20,685,927 | 20,497,866 | -0.91% |
| 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 | 44,707,148 | 15.95% |
| CAMBRIDGE HS | 16,075,044 | 16,998,744 | 18,357,558 | 18,619,523 | 17,654,990 | -5.18% |
| WELLSPRINGS LIVING RES. | 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 | 1,388,925 | -28.09% |
| INNOVATION ACADEMY | 10,649,943 | 12,910,805 | 14,474,520 | 15,007,759 | 15,264,323 | 1.71% |
| GLOBAL INNOVATION ACAD. | 5,691,340 | 7,016,901 | 7,814,621 | 7,909,223 | 7,892,765 | -0.21% |
| THE PROMISE CAREER ACAD. | - | 353,007 | 6,402,253 | 7,071,756 | 6,765,269 | -4.33% |
| FULTON ACAD OF VIRTUAL EXC. | 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** | **$ 385,639,039** | **-3.36%** |

## EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

**Expenditures by Administrative Unit**

| Description | FY2023 Actual | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 Proposed | Increase / (Decrease) |
|---|---|---|---|---|---|---|
| **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% |
| 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% |
| 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** | **$ 1,160,847,373** | **-1.60%** |
| **TOTAL DISTRICT EXPENDITURES** | **$ 1,165,381,761** | **$ 1,329,989,549** | **$ 1,431,828,293** | **$ 1,549,061,518** | **$ 1,460,551,470** | **-5.71%** |



## 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 | 6.49 | 6.49 | 7.49 | 7.00 | 6.00 | (1.00) |
| Internal Affairs | 6.00 | 7.00 | 7.00 | 7.00 | 7.00 | - |
| Policy Management | 1.00 | 5.00 | 5.00 | 3.00 | 3.00 | - |
| Safety & Security | - | - | 24.50 | 24.50 | 20.50 | (4.00) |
| Campus Police | - | - | 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** | 34.49 | 43.49 | 106.99 | 104.50 | 96.50 | (8.00) |
| **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 | 11.00 | 7.00 | 5.00 | 4.00 | 4.00 | - |
| Assessment | 5.00 | 5.00 | 5.00 | 6.00 | 6.00 | - |
| Learning & Teaching | 6.00 | 6.00 | 7.00 | 4.00 | 4.00 | - |
| JROTC | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | - |
| Career Technology | 3.30 | 3.30 | 3.50 | 4.50 | 4.50 | - |
| Instr Tech Media Services | 3.00 | 3.00 | 3.00 | 3.00 | 4.00 | 1.00 |
| Teaching Museums | 1.00 | 1.00 | 1.00 | 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 | - |
| 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 | - |
| Accelerated & Extended Programs | - | - | 3.00 | 3.00 | 2.00 | (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 | 0.05 | 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 | - |

## 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) |
|---|---|---|---|---|---|---|
| Office of Student Support | 3.00 | 3.00 | 4.00 | 4.00 | 4.00 | - |
| Psychology & Social Work | 4.00 | 5.00 | 5.00 | 5.00 | 4.00 | (1.00) |
| Instru Exceptional Children | 15.00 | 15.00 | 16.00 | 16.00 | 16.00 | - |
| **Sub-Total** | 103.45 | 101.45 | 115.65 | 118.65 | 114.65 | (4.00) |
| **FINANCIAL SERVICES** | | | | | | |
| Financial Services | 3.00 | 3.00 | 3.00 | 4.00 | 4.00 | - |
| Budget Services | 6.25 | 6.25 | 9.25 | 9.25 | 9.25 | - |
| Accounting Services | 13.90 | 17.50 | 17.50 | 17.50 | 17.50 | - |
| Payroll & Ins. Services | 16.00 | 18.00 | 17.00 | 17.00 | 16.00 | (1.00) |
| Contracting/Purch. | 9.75 | 9.75 | 9.75 | 8.75 | 8.75 | - |
| Risk Management | - | - | 7.00 | 7.00 | 6.00 | (1.00) |
| Grants | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | - |
| Pension (FCSS) | - | 0.80 | 1.80 | 0.80 | 0.80 | - |
| **Sub-Total** | 51.40 | 57.80 | 67.80 | 66.80 | 64.80 | (2.00) |
| **STRATEGY & TECHNOLOGY** | | | | | | |
| Information Tech | 2.00 | 2.00 | 3.00 | 4.00 | 3.00 | (1.00) |
| Data Management | 2.00 | 2.00 | 3.00 | 2.00 | - | (2.00) |
| Fte/Stud. Acct Info | 15.00 | 15.00 | 14.00 | 14.00 | - | (14.00) |
| Record Mgt-Archiving | 5.00 | 6.00 | 6.00 | 6.00 | - | (6.00) |
| Infrastr & Oper | 29.00 | 29.00 | 21.00 | 18.00 | - | (18.00) |
| SAP Project Mgnt | 8.00 | 8.00 | 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 | 8.00 | 8.00 | 7.00 | 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** | 174.50 | 175.50 | 178.00 | 190.00 | 182.00 | (8.00) |
| **OPERATIONS** | | | | | | |
| Operations | 3.00 | 3.00 | 3.00 | 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 | 987.00 | 987.00 | 1,035.00 | 1,032.00 | 1,025.00 | (7.00) |
| Warehouse Operations | 1.00 | 26.50 | 26.50 | 26.50 | 27.50 | 1.00 |
| Printing Services | - | 6.00 | 6.00 | 6.00 | 6.00 | - |
| Maintenance | 111.00 | 115.00 | 149.00 | 149.00 | 145.00 | (4.00) |
| Portables | 1.00 | 3.00 | 3.00 | 3.00 | 4.00 | 1.00 |
| Building Manager | 9.00 | 9.00 | 9.00 | 10.00 | - | (10.00) |
| Property Control | - | 5.00 | 5.00 | 5.00 | 5.00 | - |
| Operational Planning | 4.00 | 4.00 | 6.00 | 6.00 | 6.00 | - |
| Capital Improvement | 5.20 | 6.20 | 6.20 | 6.20 | 5.20 | (1.00) |

## 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) |
|---|---|---|---|---|---|---|
| Trans - Cust Support | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | - |
| Support - Utilities | 1.00 | 2.00 | 1.00 | 1.00 | 1.00 | - |
| Facilities Services | - | - | 3.00 | 3.00 | - | (3.00) |
| **Sub-Total** | 1,150.20 | 1,194.70 | 1,280.70 | 1,279.70 | 1,264.70 | (15.00) |
| **HUMAN RESOURCES** | | | | | | |
| Human Resources | 14.00 | 14.00 | 14.00 | 15.00 | 15.00 | - |
| Staffing | 35.00 | 35.00 | 35.00 | 35.00 | 32.00 | (3.00) |
| Management & Organization | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | - |
| Learning & Dev-Local | 4.50 | 7.18 | 8.18 | 8.18 | 8.18 | - |
| **Sub-Total** | 56.50 | 59.18 | 60.18 | 61.18 | 58.18 | (3.00) |
| **CENTRAL OFFICE TOTAL** | **1,583.54** | **1,645.12** | **1,822.32** | **1,833.83** | **1,793.83** | **(40.00)** |
| **SCHOOLS** | | | | | | |
| **ELEMENTARY SCHOOLS** | | | | | | |
| Abbotts Hill ES | 58.40 | 60.90 | 58.10 | 62.60 | 63.80 | 1.20 |
| Alpharetta ES | 68.65 | 61.60 | 60.20 | 70.75 | 68.50 | (2.25) |
| Barnwell ES | 64.25 | 67.45 | 64.55 | 71.00 | 70.45 | (0.55) |
| Bethune ES | 52.30 | 53.00 | 63.10 | 71.70 | - | (71.70) |
| Brookview ES | 48.00 | 49.30 | 47.30 | 49.10 | 52.10 | 3.00 |
| Campbell ES | 73.55 | 74.40 | 82.70 | 86.50 | 86.50 | - |
| Cogburn Woods ES | 69.00 | 80.90 | 80.50 | 84.60 | 83.10 | (1.50) |
| College Park ES | 58.10 | 71.80 | 71.00 | 74.80 | 78.10 | 3.30 |
| Crabapple Crossing ES | 58.90 | 59.40 | 59.30 | 58.50 | 58.50 | - |
| Creek View ES | 85.60 | 79.60 | 76.80 | 74.30 | 73.10 | (1.20) |
| Dolvin ES | 65.40 | 65.50 | 62.60 | 60.50 | 67.45 | 6.95 |
| Dunwoody Springs ES | 62.90 | 67.30 | 66.75 | 68.75 | 67.70 | (1.05) |
| Esther Jackson ES | 70.95 | 70.75 | 72.30 | 74.15 | 76.65 | 2.50 |
| Evoline C. West ES | 72.20 | 64.80 | 62.40 | 68.30 | 71.80 | 3.50 |
| Findley Oaks ES | 64.10 | 67.15 | 68.50 | 74.55 | 75.80 | 1.25 |
| Gullatt ES | 70.90 | 77.30 | 81.55 | 85.95 | 87.10 | 1.15 |
| Hapeville ES | 64.65 | 66.45 | 65.60 | 70.30 | 72.15 | 1.85 |
| Heards Ferry ES | 74.35 | 76.95 | 77.70 | 87.10 | 92.45 | 5.35 |
| Hembree Springs ES | 63.30 | 66.00 | 66.00 | 67.90 | 73.15 | 5.25 |
| Heritage ES | 55.35 | 53.40 | 65.30 | 76.20 | 82.00 | 5.80 |
| High Point ES | 68.90 | 67.40 | 69.80 | 70.90 | 74.80 | 3.90 |
| Hillside ES | 66.60 | 66.80 | 65.50 | 66.80 | 67.50 | 0.70 |
| Hamilton E Holmes ES | 57.50 | 59.50 | 57.50 | 75.45 | 74.10 | (1.35) |
| Lake Windward ES | 81.40 | 75.50 | 75.90 | 82.05 | 81.50 | (0.55) |
| Liberty Point ES | 68.05 | 73.80 | 65.30 | 71.25 | 84.30 | 13.05 |
| Love T. Nolan ES | 66.50 | 66.45 | 72.90 | 82.55 | 82.75 | 0.20 |
| Manning Oaks ES | 75.10 | 74.70 | 74.30 | 82.80 | 81.80 | (1.00) |
| Medlock Bridge ES | 71.35 | 73.50 | 76.10 | 82.65 | 77.75 | (4.90) |
| Mimosa ES | 77.00 | 73.60 | 75.30 | 82.50 | 84.85 | 2.35 |

## POSITIONS BY ADMINISTRATIVE UNIT (GENERAL FUND)

### FULL-TIME EQUIVALENT (FTE) POSITIONS

The chart below provides three years of history, projected, and proposed staffing history. Data presented is for approved positions based on a full-time equivalent (FTE) for each position. This includes adjustments that have been approved by the school board for staffing during the school year.

**Position by Administrative Unit**

| Description | FY2023 Budgeted | FY2024 Budgeted | FY2025 Budgeted | FY2026 Projected | FY2027 Proposed | Increase / (Decrease) |
|---|---|---|---|---|---|---|
| Asa G. Hilliard ES | 55.10 | 55.80 | 59.25 | 61.95 | 60.55 | (1.40) |
| Mountain Park ES | 80.00 | 78.90 | 75.10 | 73.35 | 71.70 | (1.65) |
| New Prospect ES | 60.80 | 68.60 | 69.80 | 73.50 | 75.45 | 1.95 |
| Northwood ES | 69.25 | 67.30 | 65.55 | 72.05 | 69.85 | (2.20) |
| Ocee ES | 64.10 | 75.90 | 75.40 | 75.50 | 76.45 | 0.95 |
| Palmetto ES | 53.10 | 61.45 | 58.80 | 67.55 | 68.55 | 1.00 |
| Randolph ES | 49.30 | 50.80 | 52.30 | 57.00 | 59.25 | 2.25 |
| Renaissance ES | 62.90 | 69.30 | 77.25 | 88.15 | 88.15 | - |
| River Eves ES | 59.40 | 58.40 | 53.20 | 59.00 | 67.35 | 8.35 |
| Roswell North ES | 79.60 | 81.60 | 84.55 | 89.10 | 90.90 | 1.80 |
| Seaborn Lee ES | 49.50 | 50.50 | 47.50 | 49.00 | 56.90 | 7.90 |
| Shakerag ES | 63.40 | 63.80 | 60.60 | 59.40 | 59.60 | 0.20 |
| State Bridge ES | 59.40 | 58.00 | 58.80 | 61.30 | 72.30 | 11.00 |
| Stonewall Tell ES | 62.20 | 58.40 | 60.90 | 69.70 | 74.30 | 4.60 |
| Summit Hill ES | 68.20 | 67.80 | 69.30 | 70.10 | 69.55 | (0.55) |
| Sweet Apple ES | 78.90 | 81.60 | 91.80 | 96.65 | 98.60 | 1.95 |
| Wilson Creek ES | 73.90 | 78.70 | 79.70 | 85.40 | 84.30 | (1.10) |
| Woodland Charter ES | 97.80 | 18.00 | 15.00 | 90.55 | 87.30 | (3.25) |
| Oakley ES | 66.70 | 70.10 | 75.65 | 76.30 | 77.20 | 0.90 |
| Lake Forest ES | 74.90 | 74.00 | 68.30 | 84.30 | 81.40 | (2.90) |
| Ison Springs ES | 58.10 | 59.55 | 58.60 | 76.20 | 76.20 | - |
| Birmingham Falls ES | 71.65 | 72.85 | 69.55 | 76.35 | 73.50 | (2.85) |
| Feldwood ES | 64.30 | 64.90 | 71.20 | 78.70 | 82.20 | 3.50 |
| Cliftondale ES | 66.40 | 72.30 | 64.00 | 76.45 | 82.70 | 6.25 |
| Wolf Creek ES | 81.40 | 73.60 | 73.25 | 72.55 | 80.85 | 8.30 |
| Vickery Mill ES | 59.15 | 71.50 | 72.10 | 75.90 | 63.45 | (12.45) |
| Mary McLeod Bethune ES | - | - | - | - | 83.25 | 83.25 |
| Briar Hills ES | - | - | - | 73.80 | 71.30 | (2.50) |
| ES Holding | 8.40 | 7.20 | 9.00 | 13.20 | 11.00 | (2.20) |
| **Elementary Schools Sub-Total** | 3,671.10 | 3,676.05 | 3,701.30 | 4,137.50 | 4,223.85 | 86.35 |
| **MIDDLE SCHOOLS** | | | | | | |
| Autrey Mill MS | 113.30 | 113.30 | 117.90 | 119.20 | 120.70 | 1.50 |
| Bear Creek MS | 94.30 | 85.70 | 85.00 | 95.50 | 97.20 | 1.70 |
| Camp Creek MS | 69.00 | 76.80 | 82.25 | 86.75 | 85.25 | (1.50) |
| Crabapple MS | 84.90 | 93.10 | 94.90 | 101.20 | 103.35 | 2.15 |
| Elkins Pointe MS | 96.45 | 95.25 | 96.05 | 99.90 | 96.55 | (3.35) |
| Haynes Bridge MS | 75.60 | 76.75 | 83.15 | 90.90 | 80.50 | (10.40) |
| Holcomb Bridge MS | 74.80 | 74.10 | 77.80 | 79.50 | 75.05 | (4.45) |
| Hopewell MS | 115.80 | 113.25 | 124.45 | 127.40 | 132.85 | 5.45 |
| Mcnair MS | 86.00 | 87.60 | 90.50 | 104.40 | 106.40 | 2.00 |
| Northwestern MS | 105.40 | 109.00 | 113.00 | 116.40 | 112.40 | (4.00) |
| Paul D. West MS | 87.65 | 88.60 | 91.90 | 104.85 | 103.75 | (1.10) |
| Ridgeview MS | 102.90 | 98.00 | 97.20 | 107.60 | 102.30 | (5.30) |
| River Trail MS | 101.40 | 102.60 | 105.30 | 108.60 | 108.10 | (0.50) |

## 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) |
|---|---|---|---|---|---|---|
| Sandtown MS | 93.60 | 88.70 | 85.90 | 97.80 | 110.95 | 13.15 |
| Sandy Springs MS | 90.85 | 87.80 | 89.55 | 89.80 | 86.85 | (2.95) |
| Taylor Road MS | 115.40 | 116.15 | 118.20 | 119.10 | 119.50 | 0.40 |
| Webb Bridge MS | 106.20 | 112.20 | 116.20 | 118.90 | 113.90 | (5.00) |
| Woodland MS | 76.90 | 91.00 | 83.90 | 93.50 | 100.15 | 6.65 |
| Renaissance MS | 97.80 | 89.70 | 89.80 | 99.60 | 102.80 | 3.20 |
| MS Holding | 3.40 | 5.90 | - | 2.20 | 0.80 | (1.40) |
| **Middle Schools Sub-Total** | 1,791.65 | 1,805.50 | 1,842.95 | 1,963.10 | 1,959.35 | (3.75) |
| **HIGH SCHOOLS** | | | | | | |
| Alpharetta HS | 168.40 | 165.50 | 164.70 | 174.50 | 175.70 | 1.20 |
| Banneker HS | 152.55 | 165.30 | 174.30 | 169.70 | 166.50 | (3.20) |
| Centennial HS | 168.60 | 172.20 | 166.95 | 175.60 | 164.40 | (11.20) |
| Chattahoochee HS | 151.10 | 150.20 | 153.10 | 155.20 | 148.60 | (6.60) |
| Creekside HS | 147.05 | 146.95 | 161.00 | 172.05 | 172.95 | 0.90 |
| Milton HS | 160.75 | 154.75 | 159.35 | 166.45 | 166.35 | (0.10) |
| North Springs HS | 125.30 | 128.80 | 133.40 | 137.75 | 130.95 | (6.80) |
| Northview HS | 132.30 | 130.00 | 135.30 | 143.20 | 142.15 | (1.05) |
| Riverwood HS | 147.50 | 148.05 | 154.15 | 168.75 | 171.95 | 3.20 |
| Roswell HS | 174.90 | 172.10 | 178.20 | 185.60 | 180.00 | (5.60) |
| Tri-Cities HS | 142.80 | 161.60 | 170.25 | 183.45 | 185.35 | 1.90 |
| Westlake HS | 173.10 | 153.40 | 156.40 | 163.50 | 163.55 | 0.05 |
| Johns Creek HS | 146.35 | 145.40 | 146.20 | 150.85 | 151.65 | 0.80 |
| Langston Hughes HS | 170.05 | 158.20 | 170.70 | 190.60 | 196.50 | 5.90 |
| Flat Shoals | 226.56 | 322.56 | 324.56 | 337.70 | 347.70 | 10.00 |
| Cambridge HS | 141.40 | 139.20 | 144.40 | 149.50 | 144.40 | (5.10) |
| College And Career Academy | 13.00 | 13.00 | 13.00 | 15.00 | 11.00 | (4.00) |
| Innovation Academy | 89.20 | 105.70 | 113.20 | 115.60 | 124.40 | 8.80 |
| Global Impact Academy | 9.50 | 54.70 | 59.00 | 63.10 | 64.10 | 1.00 |
| Promise Career Institute | - | - | 47.00 | 53.40 | 53.10 | (0.30) |
| FA Virtual Excellence | 8.00 | 9.00 | 8.50 | 36.90 | 23.80 | (13.10) |
| HS Holding | 6.50 | 7.70 | 12.50 | 27.60 | 6.70 | (20.90) |
| **High Schools Sub-Total** | 2,654.91 | 2,804.31 | 2,946.16 | 3,136.00 | 3,091.80 | (44.20) |
| **OPEN CAMPUS** | | | | | | |
| Independence HS | 22.80 | 22.80 | 25.10 | 26.60 | - | (26.60) |
| **Open Campus Sub-Total** | 22.80 | 22.80 | 25.10 | 26.60 | - | (26.60) |

## 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) |
|---|---|---|---|---|---|---|
| **CHARTER SCHOOLS** | | | | | | |
| Amana Academy Ch. ES/MS | 80.38 | 80.18 | 78.18 | 88.08 | 78.98 | (9.10) |
| Kipp Charter ES/MS | 38.33 | 42.90 | 46.10 | 47.73 | 41.06 | (6.67) |
| Main Street Charter ES/MS | 76.52 | 76.52 | 79.52 | 80.85 | 73.45 | (7.40) |
| Hapeville Charter Career Acad. | 52.72 | 55.52 | 58.12 | 58.92 | 55.32 | (3.60) |
| Chattahoochee Hills Ch. ES/MS | 60.95 | 63.15 | 64.65 | 68.65 | 59.58 | (9.07) |
| Fulton Acad. of Sci. & Tech. | 64.12 | 57.12 | 68.32 | 70.32 | 64.72 | (5.60) |
| **Charter Schools Sub-Total** | 373.02 | 375.39 | 394.89 | 414.55 | 373.11 | (41.44) |
| **SCHOOL TOTAL** | **8,513.48** | **8,684.05** | **8,910.40** | **9,677.75** | **9,648.11** | **(29.64)** |
| **TOTAL DISTRICT FTE** | **10,097.02** | **10,329.17** | **10,732.72** | **11,511.58** | **11,441.94** | **(69.64)** |

## 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 | 6.49 | 6.49 | 7.49 | 7.00 | 6.00 | (1.00) |
| INTERNAL AFFAIRS | 6.00 | 7.00 | 7.00 | 7.00 | 7.00 | - |
| PROGRAM EVALUATION | - | - | - | - | - | - |
| CHARTER SCHOOLS | - | - | - | - | - | - |
| SCHOOL FLEX & GOV | - | - | - | - | - | - |
| POLICY MANAGEMENT | 1.00 | 5.00 | 5.00 | 3.00 | 3.00 | - |
| SAFETY & SECURITY | - | - | 24.50 | 24.50 | 20.50 | (4.00) |
| CAMPUS POLICE | - | - | 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** | 34.49 | 43.49 | 106.99 | 104.50 | 96.50 | (8.00) |
| **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 | 4.00 | 4.00 | 5.00 | 5.00 | 4.00 | (1.00) |
| ATHLETICS | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 | - |
| ACADEMICS | 11.00 | 7.00 | 5.00 | 4.00 | 4.00 | - |
| ASSESSMENT | 9.00 | 9.00 | 9.00 | 10.00 | 10.00 | - |
| LEARNING & TEACHING | 6.00 | 6.00 | 7.00 | 4.00 | 4.00 | - |
| JROTC | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | - |
| CAREER TECHNOLOGY | 3.30 | 3.30 | 5.00 | 6.00 | 6.00 | - |
| INSTR TECH MEDIA SVC | 3.00 | 3.00 | 3.00 | 3.00 | 4.00 | 1.00 |
| TEACHING MUSEUMS | 1.00 | 1.00 | 1.00 | 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 | - | - | - | - | - | - |
| 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 | - |
| ACCELERATED & EXT. PRGS. | - | - | 3.00 | 3.00 | 2.00 | (1.00) |
| ASST. SUPT. SUPP SVC | 9.70 | 9.70 | 9.70 | 9.70 | 8.70 | (1.00) |

## 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) |
|---|---|---|---|---|---|---|
| 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 | 0.05 | 1.05 | 1.05 | 1.05 | 1.05 | - |
| ESL | 5.40 | 5.40 | 6.40 | 6.40 | 6.40 | - |
| TITLE I/NCLB/COMPL. | 26.25 | 26.25 | 27.25 | 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 | 3.00 | 3.00 | 8.00 | 8.00 | 8.00 | - |
| PSYCHOLOGY & SOCIAL | 4.00 | 5.00 | 5.00 | 6.00 | 5.00 | (1.00) |
| INSTRU EXCEPT CHILD | 23.00 | 25.00 | 30.00 | 31.00 | 30.00 | (1.00) |
| **Sub-Total** | 150.30 | 150.30 | 176.00 | 184.00 | 179.00 | (5.00) |
| **FINANCIAL SERVICES** | | | | | | |
| FINANCIAL SERVICES | 3.00 | 3.00 | 3.00 | 4.00 | 4.00 | - |
| BUDGET SERVICES | 6.25 | 6.25 | 9.25 | 9.25 | 9.25 | - |
| ACCOUNTING SERVICES | 13.90 | 17.50 | 17.50 | 17.50 | 17.50 | - |
| PAYROLL & INS. SERV | 16.00 | 18.00 | 17.00 | 17.00 | 16.00 | (1.00) |
| CONTRACTING/PURCH. | 9.75 | 9.75 | 9.75 | 8.75 | 8.75 | - |
| RISK MANAGEMENT | - | - | 7.00 | 7.00 | 6.00 | (1.00) |
| GRANTS | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | - |
| PENSION GOLD (FCSS) | 4.40 | 6.00 | 7.00 | 7.00 | 7.00 | - |
| **Sub-Total** | 55.80 | 63.00 | 73.00 | 73.00 | 71.00 | (2.00) |
| **STRATEGY & TECHNOLOGY** | | | | | | |
| INFORMATION TECH | 2.00 | 2.00 | 3.00 | 4.00 | 3.00 | (1.00) |
| DATA WH & REPORTING | 2.00 | 2.00 | 3.00 | 2.00 | - | (2.00) |
| FTE/STUD. ACCT INFO | 15.00 | 15.00 | 14.00 | 14.00 | - | (14.00) |
| RECORD MGT-ARCHIVING | 5.00 | 6.00 | 6.00 | 6.00 | - | (6.00) |
| INFRASTR & OPER | 29.00 | 29.00 | 21.00 | 18.00 | - | (18.00) |
| SAP PROJECT MGNT | 8.00 | 8.00 | 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 | 8.00 | 8.00 | 7.00 | 7.00 | - | (7.00) |
| IT- PROGRAM MGNT | 0.20 | 0.20 | 3.70 | 4.70 | - | (4.70) |
| STRATEGY & DATA INTELL. | - | - | - | 10.00 | 17.00 | 7.00 |
| IT- OPERATIONS | - | - | - | - | 48.50 | 48.50 |
| IT - SERVICES | - | - | - | - | 113.50 | 113.50 |
| **Sub-Total** | 174.50 | 175.50 | 178.00 | 190.00 | 182.00 | (8.00) |
| **OPERATIONS** | | | | | | |
| OPERATIONS | 3.00 | 3.00 | 3.00 | 4.00 | 4.00 | - |
| PLANT/FAC SERV | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | - |

## 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) |
|---|---|---|---|---|---|---|
| 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 | 987.00 | 987.00 | 1,035.00 | 1,032.00 | 1,025.00 | (7.00) |
| WAREHOUSE OPERATIONS | 1.00 | 26.50 | 26.50 | 26.50 | 27.50 | 1.00 |
| PRINTING SERVICES | - | 6.00 | 6.00 | 6.00 | 6.00 | - |
| MAINTENANCE | 111.00 | 115.00 | 149.00 | 149.00 | 145.00 | (4.00) |
| PORTABLES | 1.00 | 3.00 | 3.00 | 3.00 | 4.00 | 1.00 |
| BUILDING MANAGER | 9.00 | 9.00 | 9.00 | 10.00 | - | (10.00) |
| PROPERTY CONTROL | - | 5.00 | 5.00 | 5.00 | 5.00 | - |
| OPERATIONAL PLANNING | 4.00 | 4.00 | 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 | 1.00 | 2.00 | 1.00 | 1.00 | 1.00 | - |
| FACILITIES SERVICES | - | - | 3.00 | 3.00 | - | (3.00) |
| **Sub-Total** | 1,186.00 | 1,230.00 | 1,316.00 | 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 | 14.00 | 14.00 | 14.00 | 15.00 | 15.00 | - |
| TALENT - STAFFING | 35.00 | 35.00 | 35.00 | 35.00 | 32.00 | (3.00) |
| TALENT-MGMT & ORG | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | - |
| LEARNING & DEV-LOCAL | 8.50 | 11.50 | 13.00 | 12.00 | 12.00 | - |
| **Sub-Total** | 64.50 | 67.50 | 69.00 | 69.00 | 66.00 | (3.00) |
| **CENTRAL OFFICE TOTAL** | **1,741.34** | **1,814.79** | **2,003.99** | **2,020.50** | **1,976.50** | **(44.00)** |
| **SCHOOLS** | | | | | | |
| **ELEMENTARY SCHOOLS** | | | | | | |
| ABBOTTS HILL ES | 61.15 | 64.46 | 63.04 | 67.54 | 68.74 | 1.20 |
| ALPHARETTA ES | 73.59 | 68.73 | 67.33 | 77.81 | 75.56 | (2.25) |
| BARNWELL ES | 69.75 | 75.20 | 72.30 | 78.69 | 78.14 | (0.55) |
| BETHUNE ES | 59.61 | 62.50 | 73.66 | 82.95 | - | (82.95) |
| BROOKVIEW ES | 54.63 | 57.49 | 56.36 | 57.23 | 61.23 | 4.00 |
| CAMPBELL ES | 79.18 | 82.15 | 92.39 | 95.31 | 95.31 | - |
| COGBURN WOODS ES | 72.94 | 84.65 | 86.25 | 90.35 | 88.85 | (1.50) |
| COLLEGE PARK ES | 66.91 | 83.49 | 80.69 | 85.80 | 89.10 | 3.30 |
| CONLEY HILLS ES | - | - | - | - | - | - |
| CRABAPPLE CROSSING E | 62.46 | 62.34 | 64.30 | 63.50 | 63.50 | - |
| CREEK VIEW ES | 89.79 | 84.35 | 80.80 | 78.99 | 77.79 | (1.20) |

## POSITIONS BY ADMINISTRATIVE UNIT (ALL FUNDS)

### FULL-TIME EQUIVALENT (FTE) POSITIONS

The chart below provides three years of history, projected, and proposed staffing history. Data presented is for approved positions based on a full-time equivalent (FTE) for each position. This includes adjustments that have been approved by the school board for staffing during the school year.

**Position by Administrative Unit**

| Description | FY2023 Budgeted | FY2024 Budgeted | FY2025 Budgeted | FY2026 Projected | FY2027 Proposed | Increase / (Decrease) |
|---|---|---|---|---|---|---|
| DOLVIN ES | 69.40 | 70.50 | 68.41 | 65.63 | 72.58 | 6.95 |
| DUNWOODY SPRINGS ES | 69.46 | 75.80 | 75.25 | 77.19 | 76.14 | (1.05) |
| JACKSON, ESTHER ES | 81.58 | 85.38 | 86.24 | 86.03 | 88.53 | 2.50 |
| WEST, EVOLINE C. ES | 79.26 | 74.80 | 73.71 | 78.86 | 82.36 | 3.50 |
| FINDLEY OAKS ES | 71.79 | 76.46 | 77.81 | 83.86 | 83.11 | (0.75) |
| GULLATT ES | 78.65 | 86.80 | 92.11 | 95.83 | 96.98 | 1.15 |
| HAPEVILLE ES | 72.84 | 77.14 | 77.23 | 81.86 | 83.71 | 1.85 |
| HEARDS FERRY ES | 80.16 | 85.39 | 86.14 | 94.73 | 100.08 | 5.35 |
| HEMBREE SPRINGS ES | 70.80 | 74.88 | 75.50 | 76.71 | 80.96 | 4.25 |
| HERITAGE ES | 60.41 | 59.71 | 73.74 | 86.01 | 91.81 | 5.80 |
| HIGH POINT ES | 76.09 | 77.53 | 79.36 | 80.46 | 84.36 | 3.90 |
| HILLSIDE ES | 72.79 | 75.86 | 73.88 | 75.93 | 75.63 | (0.30) |
| HOLMES, HAMILTON ES | 64.75 | 70.31 | 67.75 | 85.70 | 84.35 | (1.35) |
| LAKE WINDWARD ES | 85.78 | 82.00 | 81.03 | 87.18 | 86.63 | (0.55) |
| LIBERTY POINT ES | 75.24 | 84.24 | 75.43 | 82.75 | 95.80 | 13.05 |
| NOLAN, LOVE T. ES | 76.00 | 80.01 | 88.03 | 92.05 | 94.25 | 2.20 |
| MANNING OAKS ES | 80.23 | 81.01 | 83.18 | 91.05 | 90.05 | (1.00) |
| MEDLOCK BRIDGE ES | 76.29 | 81.25 | 83.16 | 89.71 | 84.81 | (4.90) |
| MIMOSA ES | 85.50 | 84.60 | 86.18 | 92.56 | 94.91 | 2.35 |
| MOUNT OLIVE ES | 63.10 | 66.18 | 68.88 | 72.89 | 71.49 | (1.40) |
| MOUNTAIN PARK ES | 83.50 | 83.59 | 78.79 | 79.04 | 77.39 | (1.65) |
| NEW PROSPECT ES | 63.61 | 72.04 | 75.24 | 78.88 | 80.83 | 1.95 |
| NORTHWOOD ES | 73.19 | 72.11 | 71.18 | 77.05 | 75.85 | (1.20) |
| OCEE ES | 67.10 | 79.71 | 79.28 | 79.38 | 80.33 | 0.95 |
| PALMETTO ES | 58.60 | 68.08 | 66.05 | 76.36 | 77.36 | 1.00 |
| PARKLANE ES | - | - | - | - | - | - |
| RANDOLPH ES | 55.55 | 59.49 | 60.18 | 65.44 | 67.69 | 2.25 |
| RENAISSANCE ES | 69.09 | 79.30 | 88.06 | 98.84 | 98.84 | - |
| RIVER EVES ES | 62.59 | 61.71 | 58.51 | 64.19 | 72.54 | 8.35 |
| ROSWELL NORTH ES | 85.98 | 90.23 | 93.24 | 97.66 | 99.46 | 1.80 |
| LEWIS, S.L. ES | - | - | - | - | - | - |
| LEE, SEABORN ES | 54.88 | 57.19 | 53.56 | 57.06 | 64.96 | 7.90 |
| SHAKERAG ES | 67.90 | 69.61 | 67.10 | 64.59 | 64.79 | 0.20 |
| SPALDING DRIVE CH ES | - | - | - | - | - | - |
| STATE BRIDGE ES | 64.90 | 65.81 | 66.61 | 70.36 | 81.36 | 11.00 |
| STONEWALL TELL ES | 68.70 | 67.09 | 69.59 | 78.89 | 83.49 | 4.60 |
| SUMMIT HILL ES | 73.58 | 74.99 | 76.36 | 76.54 | 74.99 | (1.55) |
| SWEET APPLE ES | 85.40 | 90.29 | 100.43 | 104.71 | 106.66 | 1.95 |
| WILSON CREEK ES | 78.03 | 83.26 | 83.45 | 89.78 | 88.68 | (1.10) |
| WOODLAND CHARTER ES | 104.24 | 26.81 | 23.75 | 101.30 | 98.05 | (3.25) |
| OAKLEY ES | 72.95 | 77.73 | 85.28 | 86.86 | 87.76 | 0.90 |
| LAKE FOREST ES | 83.59 | 86.13 | 80.93 | 95.36 | 92.46 | (2.90) |
| ISON SPRINGS ES | 63.91 | 68.18 | 67.48 | 86.83 | 86.83 | - |

## 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) |
|---|---|---|---|---|---|---|
| BIRMINGHAM FALLS ES | 74.59 | 75.98 | 72.68 | 79.48 | 76.63 | (2.85) |
| FELDWOOD/ BANNEKER E | 73.68 | 75.90 | 85.58 | 88.45 | 92.95 | 4.50 |
| CLIFTONDALE ES | 73.15 | 81.24 | 73.63 | 85.20 | 91.45 | 6.25 |
| WOLF CREEK ES | 89.78 | 84.73 | 85.25 | 82.80 | 90.10 | 7.30 |
| VICKERY MILLS ES | 65.65 | 80.31 | 80.29 | 83.84 | 71.39 | (12.45) |
| MARY MCLEOD BETHUNE ES | - | - | - | - | 93.50 | 93.50 |
| BRIAR HILLS ES | - | - | - | 87.30 | 86.80 | (0.50) |
| K-12 REMOTE | - | - | - | - | - | - |
| ES DISTRICT-WIDE | 18.40 | 10.20 | 12.00 | 18.20 | 18.00 | (0.20) |
| **Elementary Schools Sub-Total** | 4,012.60 | 4,116.86 | 4,164.55 | 4,609.50 | 4,697.85 | 88.35 |
| **MIDDLE SCHOOLS** | | | | | | |
| AUTREY MILL MS | 117.49 | 118.43 | 123.59 | 124.89 | 126.39 | 1.50 |
| BEAR CREEK MS | 102.74 | 93.95 | 94.63 | 105.13 | 106.83 | 1.70 |
| CAMP CREEK MS | 75.06 | 82.43 | 89.50 | 93.63 | 92.13 | (1.50) |
| CRABAPPLE MS | 88.40 | 96.79 | 99.71 | 105.39 | 107.54 | 2.15 |
| ELKINS POINTE MS | 105.89 | 104.25 | 102.18 | 104.90 | 102.55 | (2.35) |
| HAYNES BRIDGE MS | 84.23 | 84.63 | 95.09 | 96.34 | 87.94 | (8.40) |
| HOLCOMB BRIDGE MS | 78.24 | 78.29 | 83.24 | 84.81 | 80.36 | (4.45) |
| HOPEWELL MS | 119.68 | 118.00 | 130.95 | 133.03 | 138.48 | 5.45 |
| MCNAIR MS | 92.63 | 94.91 | 99.06 | 113.46 | 115.46 | 2.00 |
| NORTHWESTERN MS | 110.15 | 114.81 | 120.06 | 120.71 | 119.71 | (1.00) |
| WEST, PAUL D. MS | 98.59 | 100.91 | 104.40 | 114.29 | 113.19 | (1.10) |
| RIDGEVIEW MS | 108.96 | 105.19 | 102.64 | 114.54 | 109.24 | (5.30) |
| RIVER TRAIL MS | 107.78 | 109.35 | 112.05 | 115.23 | 114.73 | (0.50) |
| SANDTOWN MS | 99.16 | 94.83 | 93.40 | 105.30 | 118.45 | 13.15 |
| SANDY SPRINGS MS | 96.16 | 94.11 | 95.11 | 96.68 | 93.73 | (2.95) |
| TAYLOR ROAD MS | 120.46 | 122.46 | 124.51 | 124.79 | 125.19 | 0.40 |
| WEBB BRIDGE MS | 109.76 | 116.01 | 120.64 | 123.34 | 118.34 | (5.00) |
| WOODLAND MS | 85.21 | 99.75 | 93.46 | 100.88 | 109.53 | 8.65 |
| RENAISSANCE MS | 103.49 | 97.58 | 95.93 | 106.35 | 109.55 | 3.20 |
| MS DISTRICT-WIDE | 3.40 | 5.90 | - | 2.20 | 0.80 | (1.40) |
| **Middle Schools Sub-Total** | 1,907.46 | 1,932.56 | 1,980.14 | 2,085.85 | 2,090.10 | 4.25 |
| **HIGH SCHOOLS** | | | | | | |
| ALPHARETTA HS | 175.09 | 172.31 | 171.51 | 183.38 | 184.58 | 1.20 |
| BANNEKER HS | 172.86 | 182.18 | 195.93 | 182.33 | 178.13 | (4.20) |
| CENTENNIAL HS | 186.79 | 188.01 | 184.14 | 184.35 | 173.15 | (11.20) |
| CHATTAHOOCHEE HS | 158.85 | 159.33 | 160.79 | 163.89 | 157.29 | (6.60) |
| CREEKSIDE HS | 165.80 | 164.58 | 179.13 | 184.55 | 186.45 | 1.90 |
| MILTON HS | 168.50 | 161.81 | 168.60 | 176.20 | 176.10 | (0.10) |
| NORTH SPRINGS HS | 132.49 | 136.11 | 140.09 | 144.44 | 137.64 | (6.80) |
| NORTHVIEW HS | 138.68 | 136.81 | 142.61 | 150.51 | 149.46 | (1.05) |

## 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) |
|---|---|---|---|---|---|---|
| RIVERWOOD HS | 161.69 | 160.49 | 169.21 | 179.38 | 182.58 | 3.20 |
| ROSWELL HS | 187.03 | 185.23 | 188.39 | 197.04 | 192.44 | (4.60) |
| TRI-CITIES HS | 153.11 | 172.66 | 182.31 | 196.14 | 198.04 | 1.90 |
| WESTLAKE HS | 187.04 | 164.71 | 166.90 | 170.31 | 173.36 | 3.05 |
| JOHNS CREEK HS | 157.29 | 160.28 | 159.83 | 162.98 | 162.78 | (0.20) |
| LANGSTON HUGHES HS | 187.93 | 178.33 | 188.14 | 204.73 | 210.06 | 5.33 |
| FLAT SHOALS CENTER | 260.06 | 359.06 | 370.06 | 377.20 | 382.20 | 5.00 |
| CAMBRIDGE HS | 148.53 | 144.64 | 150.96 | 156.06 | 150.96 | (5.10) |
| COLLEGE CAREER ACADEMY | 13.00 | 13.00 | 13.00 | 15.00 | 11.00 | (4.00) |
| INNOVATION ACADEMY | 95.76 | 113.20 | 120.64 | 123.48 | 133.28 | 9.80 |
| GLOBAL INNOVATION ACAD. | 14.00 | 59.51 | 63.63 | 67.23 | 67.79 | 0.56 |
| THE PROMISE CAREER ACAD. | - | - | 49.81 | 57.09 | 56.79 | (0.30) |
| FULTON ACAD OF VIRTUAL EXC. | 8.00 | 9.00 | 8.50 | 36.90 | 23.80 | (13.10) |
| HS DISTRICT-WIDE | 6.50 | 13.70 | 17.50 | 34.60 | 12.70 | (21.90) |
| **High Schools Sub-Total** | 2,878.97 | 3,034.94 | 3,191.66 | 3,347.75 | 3,300.55 | (47.20) |

## POSITIONS BY ADMINISTRATIVE UNIT (ALL FUNDS)

### FULL-TIME EQUIVALENT (FTE) POSITIONS

The chart below provides three years of history, projected, and proposed staffing history. Data presented is for approved positions based on a full-time equivalent (FTE) for each position. This includes adjustments that have been approved by the school board for staffing during the school year.

**Position by Administrative Unit**

| Description | FY2023 Budgeted | FY2024 Budgeted | FY2025 Budgeted | FY2026 Projected | FY2027 Proposed | Increase / (Decrease) |
|---|---|---|---|---|---|---|
| **OPEN CAMPUS** | | | | | | |
| INDEPENDENCE HS | 22.80 | 22.80 | 25.10 | 26.60 | - | (26.60) |
| **Open Campus Sub-Total** | 22.80 | 22.80 | 25.10 | 26.60 | - | (26.60) |
| **CHARTER SCHOOLS** | | | | | | |
| AMANA ACADEMY | 80.38 | 80.18 | 78.18 | 88.08 | 78.98 | (9.10) |
| KIPP SOUTH FULTON ACADEMY | 38.33 | 42.90 | 46.10 | 47.73 | 41.06 | (6.67) |
| HAPEVILLE MIDDLE SCHOOL | - | - | - | - | - | - |
| MAIN STREET CHARTER | 76.52 | 76.52 | 79.52 | 80.85 | 73.45 | (7.40) |
| HAPEVILLE CAREER ACADEMY | 52.72 | 55.52 | 58.12 | 58.92 | 55.32 | (3.60) |
| CHATTAHOOCHEE HILLS CH. ES | 60.95 | 63.15 | 64.65 | 68.65 | 59.58 | (9.07) |
| RISE GRAMMAR ES | - | - | - | - | - | - |
| RISE COLLEGE PREP MS | - | - | - | - | - | - |
| FAST | 64.12 | 57.12 | 68.32 | 70.32 | 64.72 | (5.60) |
| **Charter Schools Sub-Total** | 373.02 | 375.39 | 394.89 | 414.55 | 373.11 | (41.44) |
| **SCHOOL TOTAL** | **9,194.86** | **9,482.55** | **9,756.34** | **10,484.25** | **10,461.61** | **(22.64)** |
| **TOTAL DISTRICT FTE** | **10,936.20** | **11,297.34** | **11,760.33** | **12,504.75** | **12,438.11** | **(66.64)** |

## 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 | - | - | - | - | - | - |
| EXECUTIVE DIRECTOR | 4.00 | 3.00 | 4.00 | 3.00 | 3.00 | - |
| DIRECTOR | - | 1.00 | 3.00 | 3.00 | 2.00 | (1.00) |
| ZONE SUPERINTENDENT | 7.00 | 7.00 | 7.00 | 7.00 | 6.00 | (1.00) |
| COORDINATOR | 2.00 | 2.00 | 3.00 | 3.00 | 4.00 | 1.00 |
| SUPERVISORY/PGM MGR | 6.00 | 6.00 | 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 | - |
| TECH SUPPORT | - | 3.00 | 5.00 | 5.00 | 5.00 | - |
| SCHOOL POLICE OFFICER - CAPTAIN | - | - | 2.00 | 2.00 | 2.00 | - |
| SCHOOL POLICE OFFICER | - | - | 30.00 | 30.00 | 29.00 | (1.00) |
| CAMPUS SECURITY ASSOC | - | - | 16.00 | 16.00 | 12.00 | (4.00) |
| SPECIALIST | 1.00 | 1.00 | 2.00 | 2.00 | 1.00 | (1.00) |
| EXECUTIVE ASSISTANT | - | - | - | - | - | - |
| PROF ASST I-IV | 2.49 | 8.49 | 10.49 | 9.00 | 7.00 | (2.00) |
| **TOTAL FTE** | **34.49** | **43.49** | **106.99** | **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

| | | (8.00) |
|---|---|---|
| **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:** | | |
| Director | Moved position to State Grant | (1.00) |
| Specialist → Coordinator | Upgrade position in Safety & Security | - |
| ***Reorganization Total*** | | **(1.00)** |

## 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 | 2.00 | 2.00 | 2.00 | 3.00 | 2.00 | (1.00) |
| EXECUTIVE DIRECTOR | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | - |
| DIRECTOR | 14.05 | 15.05 | 17.05 | 17.05 | 18.05 | 1.00 |
| COORDINATOR | 20.00 | 23.00 | 27.50 | 27.50 | 26.50 | (1.00) |
| SUPERVISORY/PGM MGR | 27.80 | 26.25 | 32.25 | 32.25 | 33.25 | 1.00 |
| TECH SUPPORT | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| SPECIALIST | 4.00 | 4.00 | 4.00 | 6.00 | 5.00 | (1.00) |
| ROTC INSTRUCTOR | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | - |
| GENERAL EDUCATION TEACHER | - | - | - | - | - | - |
| INSTRUCTIONAL SUPPORT TEACHER (IST | - | - | 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** | **102.15** | **100.60** | **115.10** | **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 | 1,345,266 | 5.32% |
| Employee Benefits | 367,410 | 409,628 | 492,947 | 539,590 | 612,051 | 13.43% |
| 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 | 41,000 | 26.39% |
| 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** | **2,504,985** | **6.06%** |
| *% 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 | 7.00 | 7.00 | 8.00 | 6.00 | 5.00 | (1.00) |
| Deputy Chief/Asst. Superintendent | - | - | - | 1.00 | 1.00 | - |
| Executive Director | 3.80 | 4.00 | 5.00 | 5.00 | 5.00 | - |
| Coordinator | 8.50 | 10.50 | 11.50 | 11.50 | 11.50 | - |
| Supervisory/Pgm Mgr | - | - | 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 | 17.60 | 21.60 | 23.60 | 23.60 | 24.60 | 1.00 |
| Auditor/Accountant | 1.50 | 1.50 | 2.50 | 2.50 | 2.50 | - |
| Treasurer | - | - | 1.00 | 1.00 | 1.00 | - |
| Analyst | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| **Total FTE** | **51.40** | **57.80** | **67.80** | **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 | 19.00 | 18.00 | 18.00 | 18.00 | 16.00 | (2.00) |
| Deputy Chief/Asst. Superintendent | - | - | - | 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 | 5.00 | 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 | 11.00 | 12.68 | 12.68 | 12.68 | 12.68 | - |
| **Total FTE** | **56.50** | **59.18** | **60.18** | **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 | 3.00 | 3.00 | 4.00 | 5.00 | 5.00 | - |
| Deputy Chief/Asst. | - | - | - | 1.00 | - | (1.00) |
| Executive Director | 1.20 | 1.20 | 1.20 | 2.20 | 2.20 | - |
| Financial Analyst | - | - | - | - | - | - |
| Director | 5.00 | 5.00 | 5.00 | 8.00 | 7.00 | (1.00) |
| Coordinator | 19.00 | 20.00 | 21.50 | 23.50 | 22.50 | (1.00) |
| Analyst | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | - |
| Tech Support | 44.30 | 44.30 | 44.30 | 49.30 | 49.30 | - |
| Supervisory/Pgm Mgr | - | - | - | - | - | - |
| 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** | **174.50** | **175.50** | **178.00** | **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 | 15.00 | 21.00 | 21.00 | 21.00 | 18.00 | (3.00) |
| Deputy Chief/Asst. Superintendent | - | - | - | 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 | 110.00 | 110.00 | 138.00 | 138.00 | 133.00 | (5.00) |
| Custodian | 33.00 | 34.00 | 34.00 | 35.00 | 34.00 | (1.00) |
| Specialist | 7.00 | 12.00 | 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 | 9.00 | 34.00 | 42.00 | 42.00 | 42.00 | - |
| Fleet Mechanic | 25.00 | 25.00 | 28.00 | 27.00 | 27.00 | - |
| Assistant Foreman | - | - | - | - | - | - |
| Director | 2.50 | 4.00 | 4.00 | 4.00 | 3.00 | (1.00) |
| Supervisory/Pgm Mgr | 38.00 | 41.00 | 41.00 | 41.00 | 41.00 | - |
| Analyst | - | - | - | - | - | - |
| Tech Support | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | - |
| Financial Analyst | - | - | - | - | - | - |
| **Total FTE** | **1,150.20** | **1,194.70** | **1,280.70** | **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 transferred 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** | | | | | | |
| Director - Safety & Security | - | - | - | - | 1.00 | 1.00 |
| Coordinator | - | - | - | - | - | - |
| Supervisory/Pgm Mgr | 1.30 | 0.85 | 0.55 | 0.55 | 0.55 | - |
| Special Ed Preschool Teacher | 19.00 | 19.00 | 20.00 | 20.00 | 25.00 | 5.00 |
| Special Ed Preschool Paraprofessional | - | - | - | - | - | - |
| CTAE Teacher - Young Farmers | - | - | 0.70 | 0.70 | 0.70 | - |
| **Total Operations Budget** | **20.30** | **19.85** | **21.25** | **21.25** | **27.25** | **6.00** |

### 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)** |

## EXPENDITURES BY PROGRAM AND OBJECT (ALL FUNDS)

### Expenditures by Program and Object - All Funds

| DESCRIPTION | FY2023 Actual | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 Proposed |
|---|---|---|---|---|---|
| **INSTRUCTION** | | | | | |
| **CTAE** | | | | | |
| Personnel Services | 15,907,366 | 22,680,635 | 23,892,876 | 24,083,642 | 13,815,269 |
| Employee Benefits | 6,312,472 | 9,387,582 | 10,617,155 | 11,043,739 | 6,573,479 |
| 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 | 637,500 |
| 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** | **21,865,979** |
| **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 | FY2023 Actual | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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 | 13,815,269 |
| Employee Benefits | 6,298,884 | 9,377,292 | 10,607,458 | 11,043,739 | 6,573,479 |
| 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 | 577,500 |
| Other | (411,007) | (409,288) | (374,165) | 22,693 | - |
| **Sub-Total** | **23,185,110** | **32,372,214** | **35,247,858** | **36,279,622** | **20,966,248** |
| **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 | FY2023 Actual | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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 | FY2023 Actual | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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 | FY2023 Actual | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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 | FY2023 Actual | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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 | FY2023 Actual | FY2024 Actual | FY2025 Actual | FY2026 Projected | FY2027 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** |

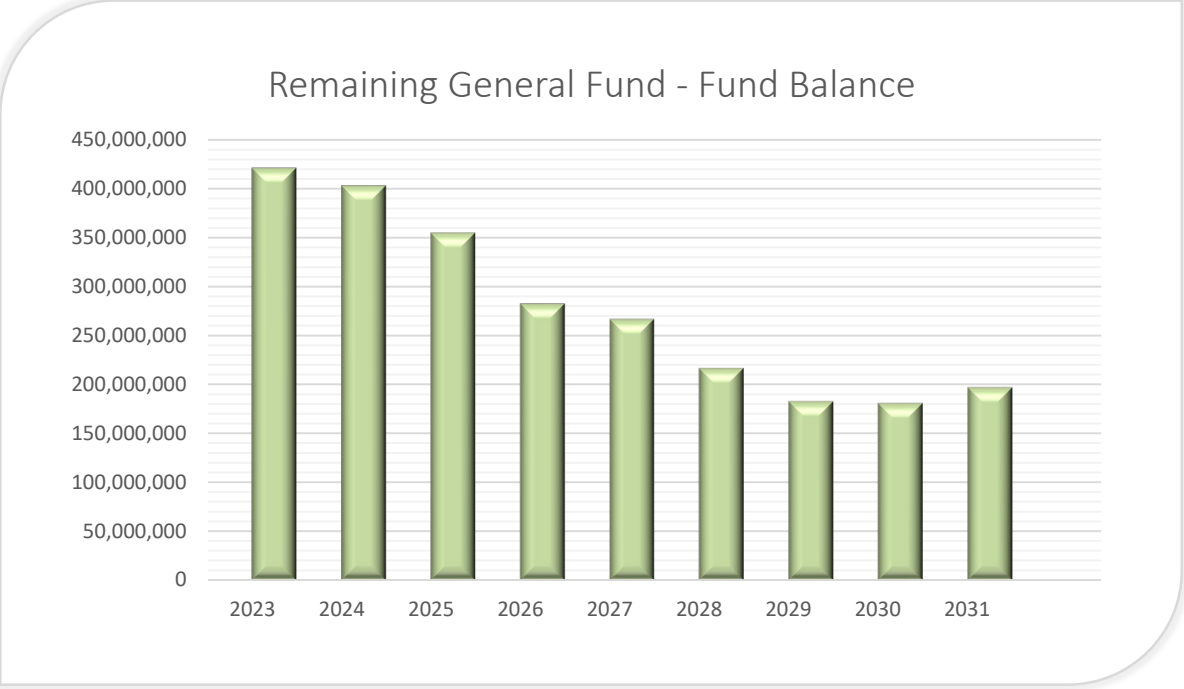
## FINANCIAL TRENDS

### FUND BALANCE

| Fiscal Year | Beginning Fund Balance | General Fund Revenue | General Fund Expenditures | Transfers | Ending Fund Balance |
|---|---|---|---|---|---|
| 2031 | 181,121,892 | 1,439,162,439 | 1,419,779,468 | (3,095,239) | 197,409,624 |
| 2030 | 183,069,430 | 1,427,393,926 | 1,426,171,379 | (3,170,085) | 181,121,892 |
| 2029 | 216,844,797 | 1,419,778,970 | 1,450,274,791 | (3,279,546) | 183,069,430 |
| 2028 | 266,939,780 | 1,403,262,595 | 1,450,120,133 | (3,237,445) | 216,844,797 |
| 2027 | 282,927,123 | 1,405,197,529 | 1,418,087,587 | (3,097,284) | 266,939,780 |
| 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

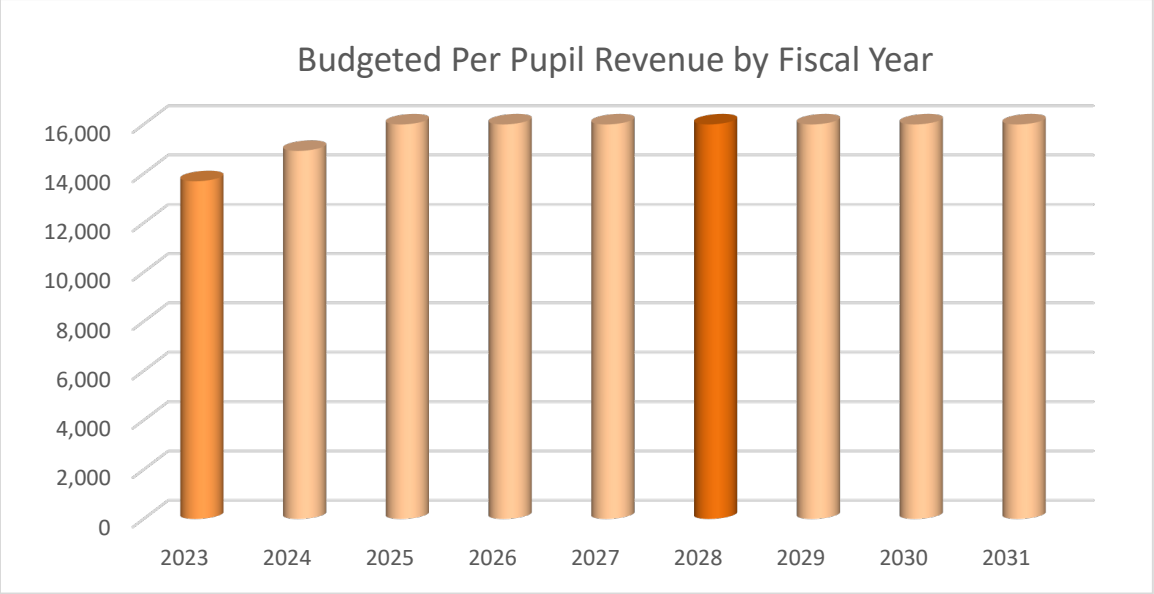
Expenditures are based on a 97% expense rate for FY2026 and FY2027 and a 98% expense rate for 2028-2031



## BUDGETED REVENUES PER PUPIL

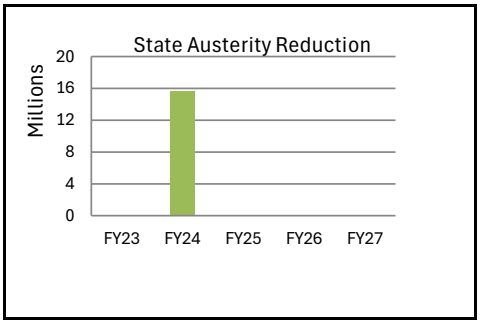
| Fiscal Year | Local Revenue | State Revenue | Federal Revenue | Other Revenue Local | Total |
|---|---|---|---|---|---|
| 2031 | 994,216,096 | 411,245,084 | 1,150,243 | 32,551,015 | $ 1,439,162,439 |
| 2030 | 967,482,094 | 426,210,574 | 1,150,243 | 32,551,015 | $ 1,427,393,926 |
| 2029 | 941,529,751 | 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 | 479,530,496 | 1,150,243 | 32,631,015 | $ 1,405,197,529 |
| 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 | 5,655 | 14 | 385 | $ 16,572 |
| 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 |



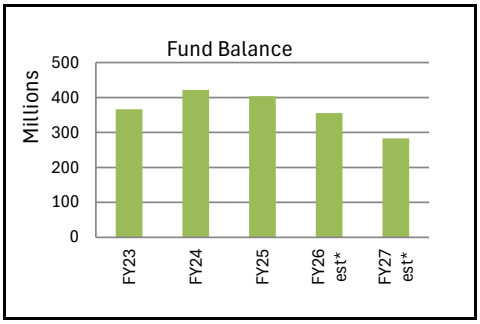
## VISUAL DATA ANALYSIS

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



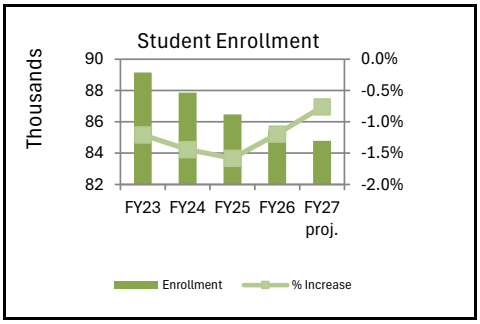

| State Austerity Reduction | | Explanation |
|---|---|---|
| FY23 | $ - | Austerity is expected to remain at $0 for FY 27. |
| FY24 | $ 15,699,551 | |
| FY25 | $ - | |
| FY26 | $ - | |
| FY27 | $ - | |

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



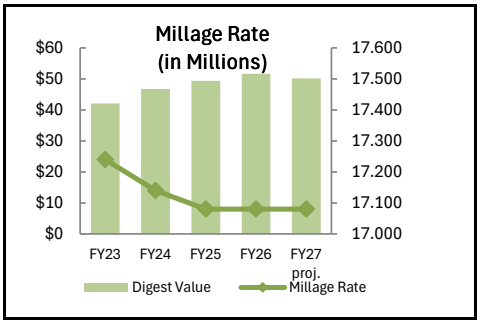

| Fiscal Year | Fund Balance | Explanation |
|---|---|---|
| FY23 | $ 366,209,040 | * Estimated fund balances are based on an expenditure rate of 97% for FY26 and 100% for FY 27. |
| FY24 | $ 421,639,772 | |
| FY25 | $ 403,475,423 | |
| FY26 est* | $ 355,140,799 | |
| FY27 est* | $ 282,927,123 | |

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% | |

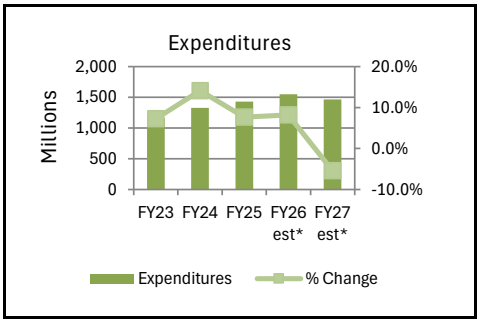
Millage Rate - The tax rate used to calculate ad valorem taxes. One mil equals $1 for every $1000 of taxable property value




| 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 | |

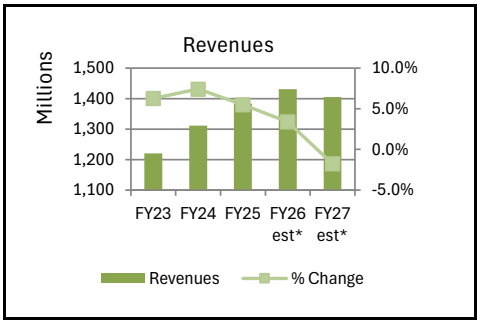
## VISUAL DATA ANALYSIS

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* | $ 1,465,043,250 | -5.42% | |

Revenues - Accounts for appropriations available for the school district



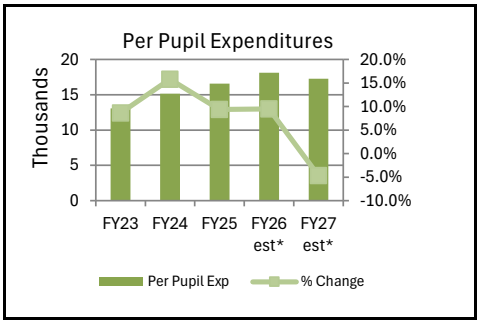

| Fiscal Year | Revenues | % Change | Explanation |
|---|---|---|---|
| FY23 | $ 1,220,762,928 | 6.28% | |
| FY24 | $ 1,311,409,334 | 7.43% | |
| FY25 | $ 1,383,493,668 | 5.50% | |
| FY26 est* | $ 1,430,529,619 | 3.40% | |
| FY27 est* | $ 1,405,197,529 | -1.77% | |

Staffing -Total General Fund positions allocated for schools and departments




| Fiscal Year | Staffing | % Change | Explanation |
|---|---|---|---|
| FY23 | 10,097 | -11.29% | In FY27, staffing levels are projected to decline by 66 positions, or 0.57%. 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 | 10,329 | 2.30% | |
| FY25 | 10,733 | 3.91% | |
| FY26 est* | 11,512 | 7.26% | |
| FY27 est* | 11,446 | -0.57% | |

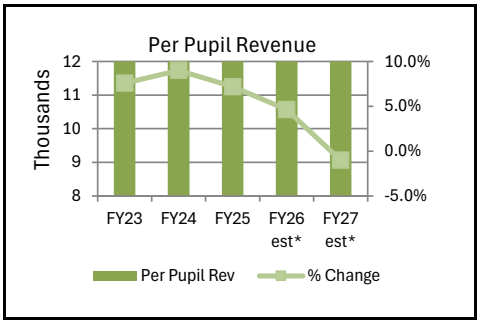
Per Pupil Expenditure - Total General Fund expenditures divided by total enrollment




| 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* | $17,278 | -4.70% | |

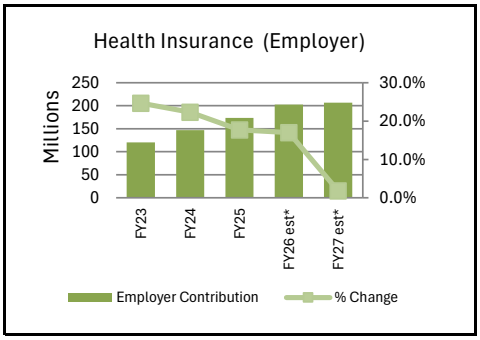
## VISUAL DATA ANALYSIS

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



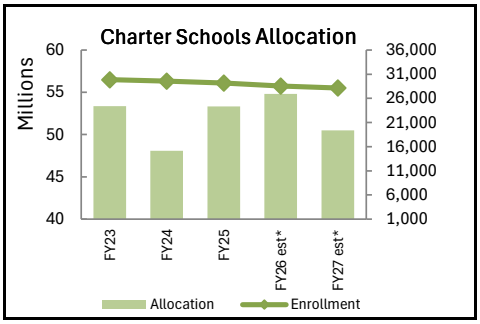

| Fiscal Year | Per Pupil Rev | % Change | Explanation |
|---|---|---|---|
| FY23 | $13,693 | 7.58% | The decrease in per pupil revenue and expenditures reflects declining enrollment levels and the corresponding reduction in available revenue. |
| FY24 | $14,925 | 9.00% | |
| FY25 | $15,999 | 7.19% | |
| FY26 est* | $16,743 | 4.65% | |
| FY27 est* | $16,572 | -1.02% | |

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



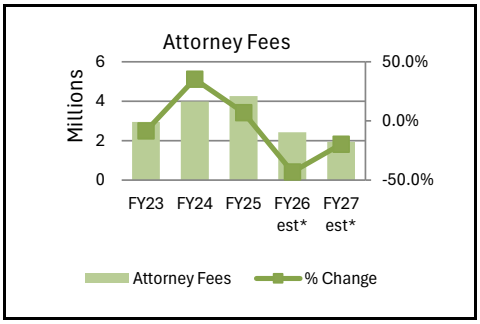

| Fiscal Year | Employer Contribution | % Change | Explanation |
|---|---|---|---|
| FY23 | $120,378,444 | 24.68% | This amount is determined by the number of employees who elect to participate in the State Health Benefit Plan and varies based on the plan selected and its associated premium. Health insurance 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* | $206,413,606 | 1.81% | |

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 | |

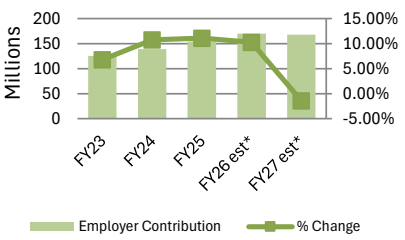
Attorney Fees - Total attorney fees paid by the district (General Fund)




| 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% | |

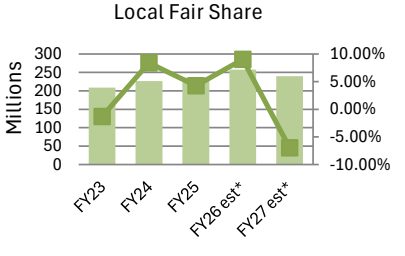
## VISUAL DATA ANALYSIS

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* | $167,506,153 | -1.42% | |

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 6.97%. |
| FY24 | $226,735,389 | 8.42% | |
| FY25 | $236,357,369 | 4.24% | |
| FY26 est* | $257,705,567 | 9.03% | |
| FY27 est* | $239,745,116 | -6.97% | |

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.

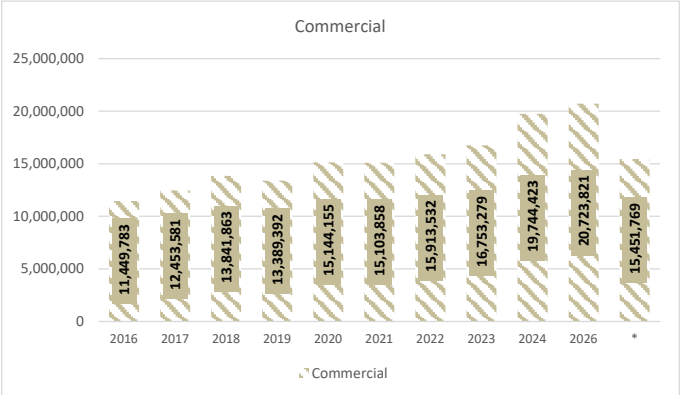
**Notes:**

[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.

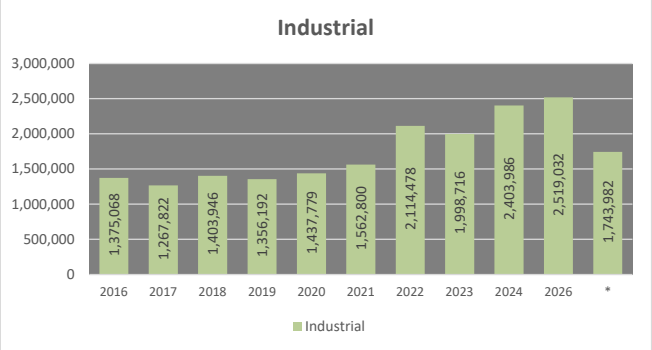
**Data Source:**

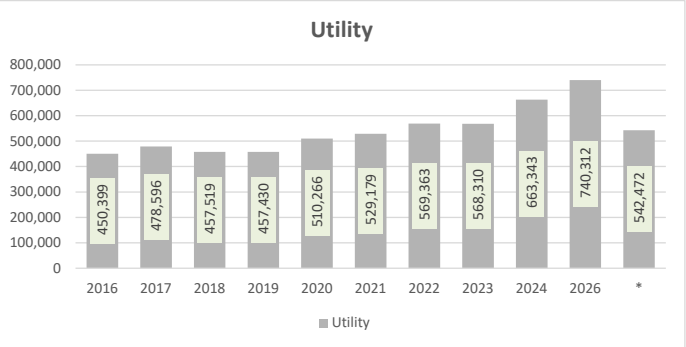
Fulton County Annual Comprehensive Financial Report (ACFR) for FY 2023
Tax Digest Consolidation Summary 2023

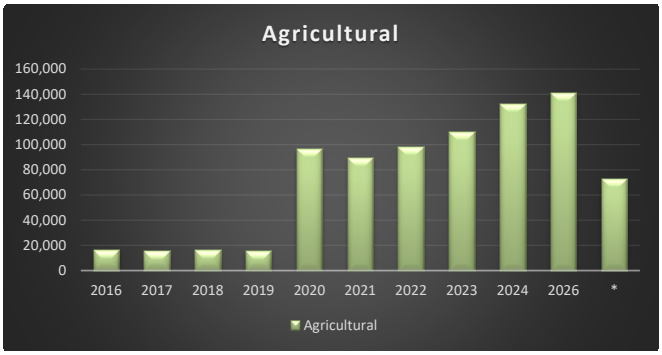


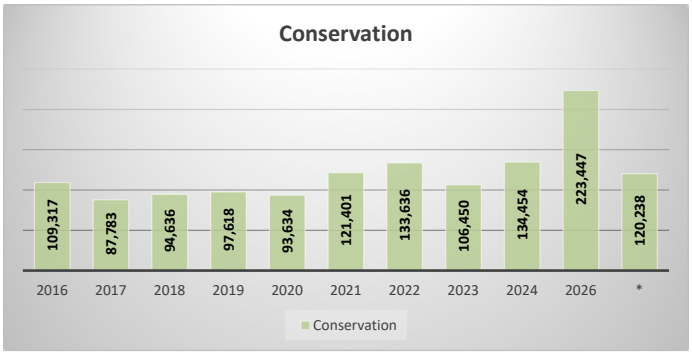



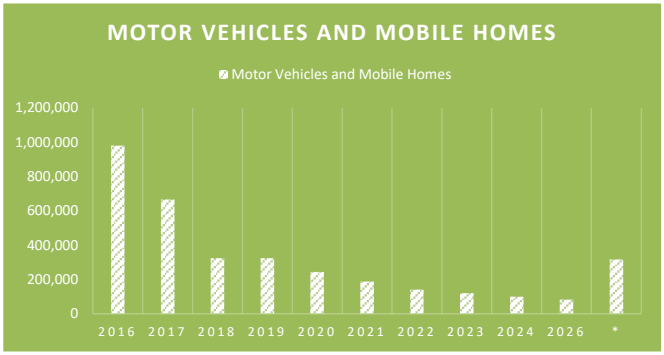
## Taxable Assessed Value

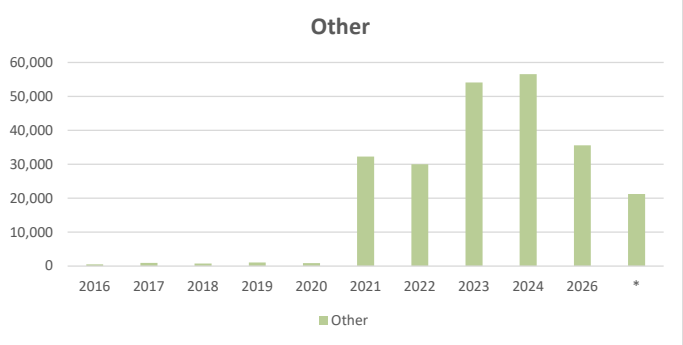








## Millage Rate Impact on Homesteaded Property

| | 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

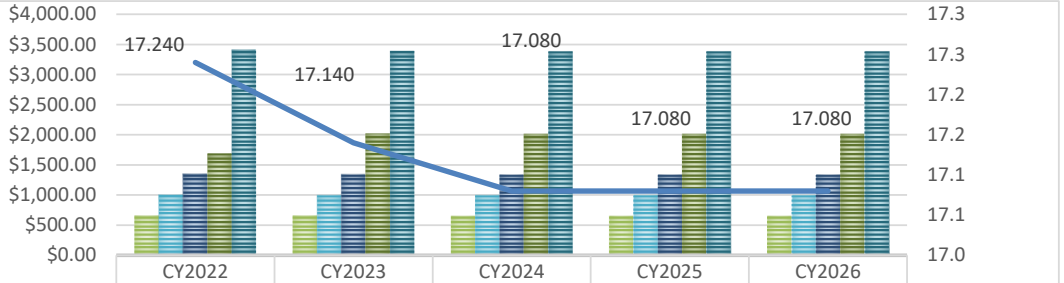
** Assumes no change in Appraised Value

**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 31$^{st}$ 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.

# ENROLLMENT TRENDS

## STUDENT ENROLLMENT PROJECTION METHODOLOGY

The Operational Planning Department uses a modified cohort survival method to forecast future student enrollment. First, the department assumes a natural progression through the grades (e.g., current seventh graders will become next year's eighth graders). Next, the department determines *student yield factors* based on the number of students that certain types of developments traditionally produce. Those factors are then multiplied by the number of estimated new housing units in an area in order to predict the number of additional students generated by new housing. Finally, *mobility factors* are applied to each grade, which considers the historic in-and-out migration of students. For instance, some areas may typically see more ninth graders enrolling in school than last year's eighth graders than new housing development alone may predict.

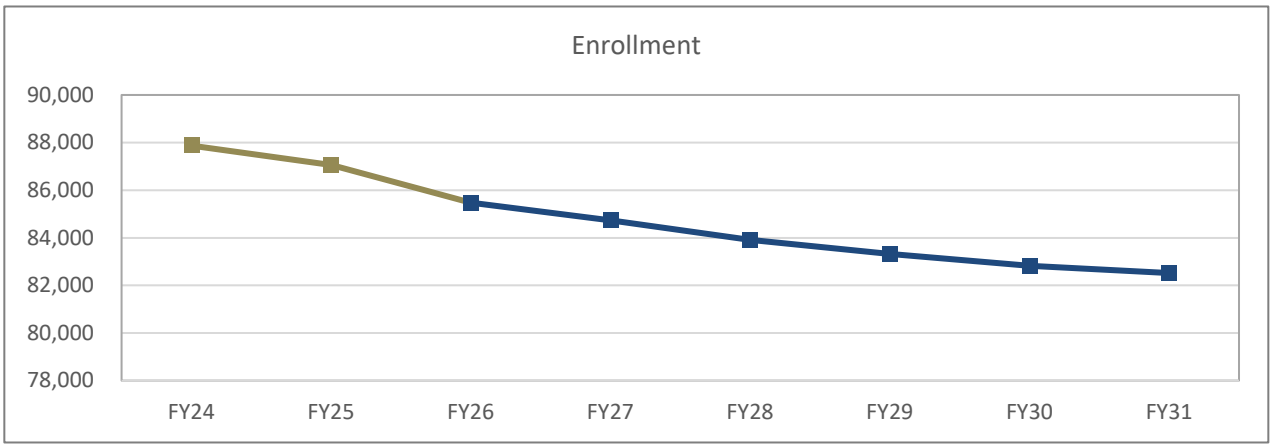
For future kindergarten students, *birth factors* are determined based on current and historical trends in consideration of historic small-area birth data from the state.

Additional factors that go into the enrollment forecast for each school include special programs such as pre-kindergarten and special education. Planning staff also consider transfers between schools and out-of-district students.

Preliminary forecasts are shared with principals, with an invitation to comment on the numbers. Oftentimes, principals may be aware of future changes within their communities, which can aid 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.

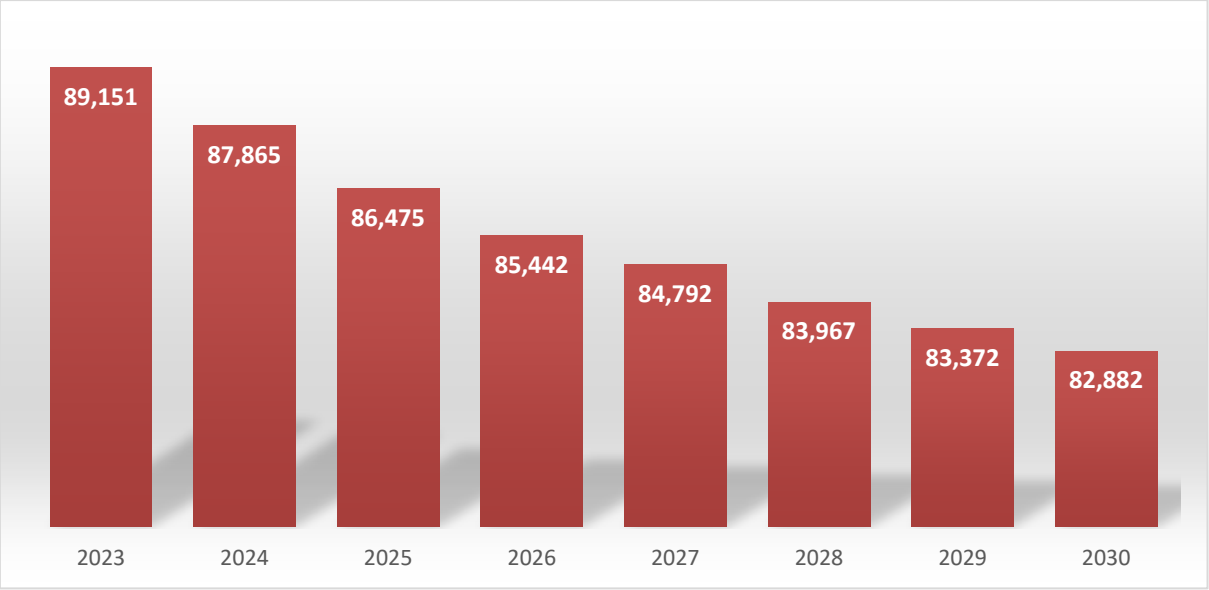
The 2026-27 enrollment count was 84,792, which was 1239 students less than the system's projected enrollment of 85,442. More detailed school-by-school analysis shows 51 of 90 schools were accurate within a 3% margin of error and 77 schools within 5%. At Student Enrollment Adjustment Time (SEAT), the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

## STUDENT ENROLLMENT TRENDS



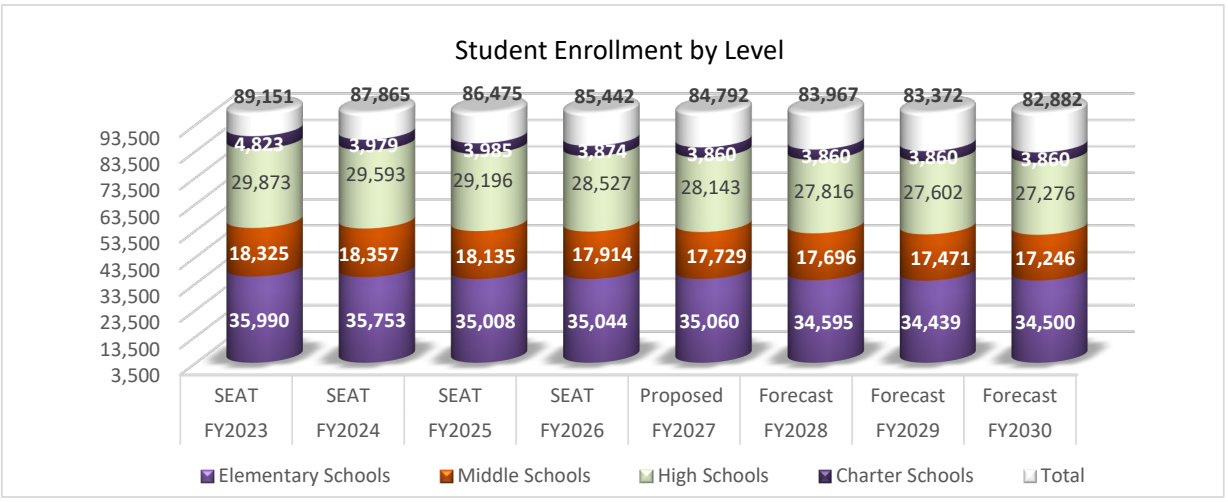
## STUDENT ENROLLMENT

| 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 |
| Mary McLeod Bethune Elementary | 0 | 0 | 0 | 0 | 657 | 662 | 654 | 648 |
| 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 |

## 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 |

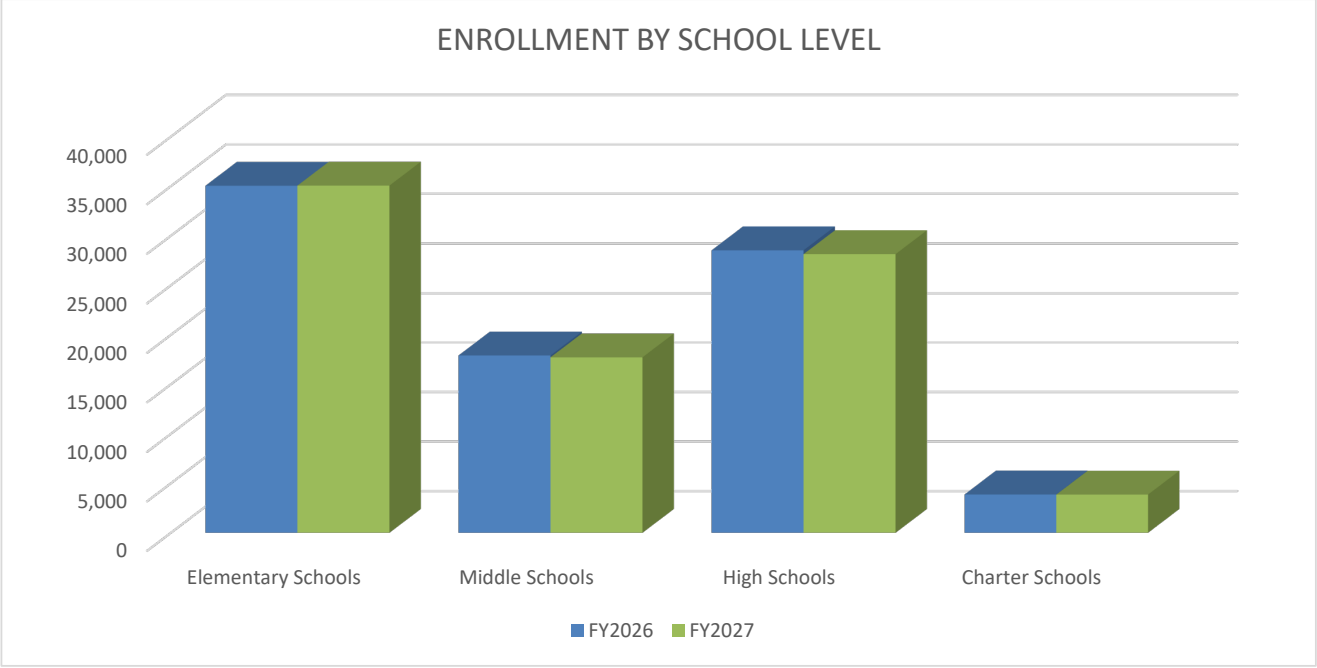
## STUDENT ENROLLMENT BY SCHOOL

| | 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 | 5,790.86 | 5,845.63 | 5,861.18 | 5,929.99 | 5,949.65 |
| PreK Teachers | 136.00 | 137.00 | 148.00 | 164.00 | 164.00 |
| **Sub-Total Teachers** | **5,926.86** | **5,982.63** | **6,009.18** | **6,093.99** | **6,113.65** |
| **SUPPORT STAFF** | | | | | |
| Principals | 96.00 | 96.00 | 97.00 | 100.00 | 100.00 |
| Assistant Principals | 183.00 | 179.00 | 180.00 | 198.00 | 189.00 |
| Guidance Counselors | - | - | - | 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 | 42.07 | 44.07 | 44.07 | 46.07 | 50.07 |
| Social Worker | 60.09 | 70.09 | 78.09 | 78.59 | 78.59 |
| Graduation Coaches | - | - | 4.00 | - | - |
| Media Ed Tech Instructor | 96.00 | 96.00 | 97.00 | 99.00 | 99.00 |
| Nurses | 24.00 | 25.00 | 26.00 | 26.00 | 26.00 |
| Clinic Aides | 98.00 | 98.00 | 99.00 | 101.00 | 100.00 |
| Paraprofessionals | 884.90 | 977.70 | 1,010.00 | 1,196.40 | 1,195.10 |
| School Police Officers | - | - | 90.00 | 90.00 | 88.00 |
| Campus Security Associates | - | - | 68.00 | 68.00 | 64.00 |
| Bus Drivers, Aides, & Trainers | 895.00 | 895.00 | 938.00 | 936.00 | 931.00 |
| Custodians | 581.50 | 577.50 | 615.00 | 621.00 | 616.00 |
| Professional Staff | 413.00 | 413.00 | 416.00 | 427.00 | 402.00 |
| School Support | 440.56 | 538.06 | 570.06 | 758.20 | 750.70 |
| **Sub-Total Support Staff** | **3,834.12** | **4,029.42** | **4,352.22** | **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 | 8.00 | 8.00 | 8.00 | 13.00 | 11.00 |
| Executive Directors | 21.80 | 21.00 | 23.00 | 23.00 | 23.00 |
| Directors | 37.50 | 46.00 | 51.00 | 54.00 | 51.00 |
| Coordinators | 83.50 | 93.50 | 105.50 | 108.50 | 106.50 |
| School Nutrition | 495.63 | 536.50 | 551.94 | 561.50 | 557.50 |
| Central Office Staff | 520.79 | 572.29 | 651.49 | 655.00 | 642.00 |
| **Sub-Total Other Positions** | **1,175.22** | **1,285.29** | **1,398.93** | **1,423.00** | **1,399.00** |
| **Total Full Time Equivalent Positions** | **10,936.20** | **11,297.34** | **11,760.33** | **12,504.75** | **12,438.11** |

## PERSONNEL RESOURCES

### FULL-TIME EQUIVALENT (FTE) POSITIONS - GENERAL FUND

**Personnel Resources**

| Description | FY2023 Budgeted | FY2024 Budgeted | FY2025 Budgeted | FY2026 Projected | FY2027 Proposed |
|---|---|---|---|---|---|
| **TEACHERS** | | | | | |
| Teachers | 5,784.86 | 5,839.63 | 5,855.18 | 5,920.99 | 5,945.65 |
| PreK Teachers | 48.00 | 49.00 | 50.00 | 61.00 | 66.00 |
| **Sub-Total Teachers** | **5,832.86** | **5,888.63** | **5,905.18** | **5,981.99** | **6,011.65** |
| **SUPPORT STAFF** | | | | | |
| Principals | 96.00 | 96.00 | 97.00 | 100.00 | 100.00 |
| Assistant Principals | 183.00 | 179.00 | 180.00 | 198.00 | 189.00 |
| Guidance Counselors | - | - | - | 222.50 | 216.00 |
| Graduation Coaches | - | - | 4.00 | - | - |
| Audiologist | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Psychologists | 41.07 | 41.07 | 41.07 | 43.07 | 44.07 |
| Social Worker | 57.69 | 67.69 | 70.69 | 71.19 | 71.19 |
| Media Ed Tech Instructor | 96.00 | 96.00 | 97.00 | 99.00 | 99.00 |
| Nurses | 18.00 | 19.00 | 20.00 | 20.00 | 20.00 |
| Clinic Aides | 98.00 | 98.00 | 99.00 | 101.00 | 100.00 |
| Paraprofessionals | 788.90 | 802.70 | 822.00 | 1,067.40 | 1,052.10 |
| Athletic Director | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| School Police Officers | - | - | 90.00 | 90.00 | 88.00 |
| Campus Security Associates | - | - | 68.00 | 68.00 | 64.00 |
| Bus Drivers, Aides, & Trainers | 895.00 | 895.00 | 938.00 | 936.00 | 931.00 |
| Custodians | 581.50 | 577.50 | 615.00 | 621.00 | 616.00 |
| Professional Staff | 413.00 | 413.00 | 416.00 | 427.00 | 402.00 |
| School Support | 416.06 | 513.06 | 541.06 | 721.20 | 716.70 |
| **Sub-Total Support Staff** | **3,704.22** | **3,818.02** | **4,118.82** | **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 | 8.00 | 8.00 | 8.00 | 13.00 | 11.00 |
| Executive Directors | 19.70 | 18.90 | 20.90 | 20.90 | 20.90 |
| Directors | 32.55 | 39.25 | 43.25 | 46.25 | 43.25 |
| Coordinators | 63.50 | 73.50 | 82.50 | 85.50 | 83.50 |
| Central Office Staff | 428.19 | 474.87 | 546.07 | 550.58 | 534.58 |
| **Sub-Total Other Positions** | **559.94** | **622.52** | **708.72** | **724.23** | **701.23** |
| **Total Full Time Equivalent Positions** | **10,097.02** | **10,329.17** | **10,732.72** | **11,511.58** | **11,441.94** |

## 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 | 225.10 | 232.75 | 7.65 | 3.40% |
| 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 | - | - | - | 0.00% |
| **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 | - | - | - | 0.00% |
| School Coordinator | 2.00 | 2.00 | - | 0.00% |
| Improvement Coach | 56.00 | 56.00 | - | 0.00% |
| Instructional Support Teacher | 51.00 | 56.50 | 5.50 | 10.78% |
| Instructional Support Teacher - LEAP | - | - | - | 0.00% |
| Instructional Coach | - | - | - | 0.00% |
| 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** | **338.50** | **1.00** | **0.30%** |

## 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** | **4,223.85** | **86.35** | **2.09%** |

## 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 | 18.50 | 0.50 | 2.78% |
| 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** | **117.50** | **1.00** | **0.86%** |
| **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** | **1,959.35** | **(3.75)** | **-0.19%** |

## 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 | 147.50 | 7.70 | 5.51% |
| 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** | **1,800.60** | **(8.80)** | **-0.49%** |
| **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 | 29.50 | (5.00) | -14.49% |
| Instructional Coach | - | - | - | 0.00% |

## 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** | **559.20** | **559.20** | **-** | **0.00%** |
| **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** | **3,129.60** | **3,060.80** | **(68.80)** | **-2.20%** |

## 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 | - | - | - | 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** | **31.16** | **31.16** | **-** | **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** | **409.55** | **368.11** | **(41.44)** | **-10.12%** |

### ALL SCHOOLS

| Description | FY 2026 Projected | FY 2027 Proposed | Increase / (Decrease) | % Change |
|---|---|---|---|---|
| Elementary Schools | 4,137.50 | 4,223.85 | 86.35 | 2.09% |
| Middle Schools | 1,963.10 | 1,959.35 | (3.75) | -0.19% |
| High Schools | 3,129.60 | 3,060.80 | (68.80) | -2.20% |
| Charter Schools | 409.55 | 368.11 | (41.44) | -10.12% |
| **Total Schools Full Time Equivalent Positions** | **9,639.75** | **9,612.11** | **(27.64)** | **-0.29%** |

## 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.

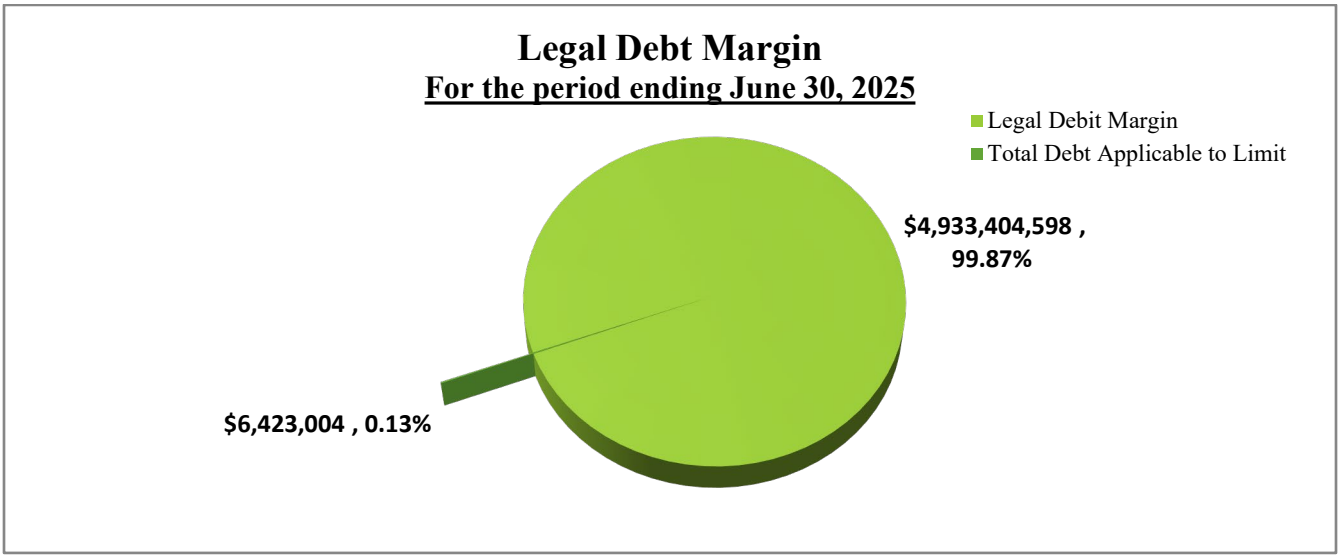
## Other Post Employment Benefit

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.*

## 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

## 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 |

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

# PERFORMANCE MEASURES

## STANDARDIZED TEST SCORES

### GEORGIA MILESTONES ASSESSMENT SYSTEM (Georgia Milestones)

The Georgia Milestones Assessment System (Georgia Milestones) is a comprehensive summative assessment program that measures how well students have learned the knowledge and skills outlines in the state-adopted content standards for English language arts, mathematics, science, and social studies. Students in grades 3 through 8 take an end-of-grade assessment in both English language arts and mathematics. Students in Grades 5 and 8 also take an end-of-grade assessment in science. An end-of-grade assessment in social studies is administered to students in Grade 8 only. End-of-course assessments are administered to high school students enrolled in algebra, American literature, biology, and United States history. Middle school students enrolled in the courses listed above are also required to take the associated end-of-course assessment. Per State Board Rule 160-4-2.13, Statewide Passing Score, end-of-course assessments serve as the final exam for the course and count for 20 percent of the student's final course grade.

**Understanding the Scores**

Milestones results are reported using four categories of achievement with proficiency as the target: Beginning Learner, Developing Learner, Proficient Learner, and Distinguished Learner. Students in the Beginning Learner level do not yet demonstrate proficiency and need substantial academic support to be prepared for the next grade. Students in the Developing Learner level demonstrate partial proficiency and need additional academic support to ensure success in the next grade. Students in the Proficient Learner level demonstrate proficiency, are prepared for the next grade level, and are considered to be on track for college and career readiness. Students in the Distinguished Learner level demonstrate advanced proficiency, are well-prepared for the next grade level, and are well-prepared for college and career readiness.

Below are the assessment results for Grades 3, 5, and 8 in English Language Arts and Mathematics, Grade 5 and 8 in Science and Grade 8 in Social Studies for Fulton County Schools and the State of Georgia.

**Fulton County Schools**
**GA Milestones – End of Grade Assessment**
**Spring 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.

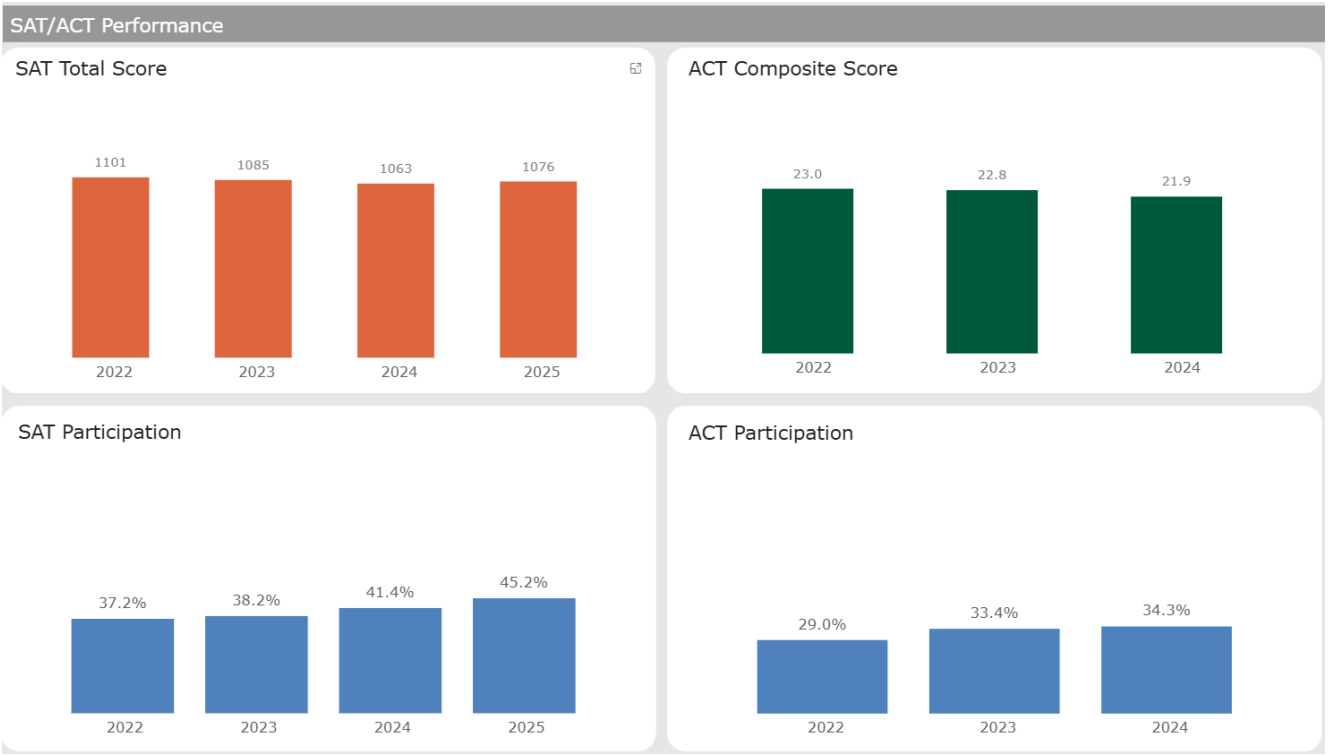
**Understanding the Scores**

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.

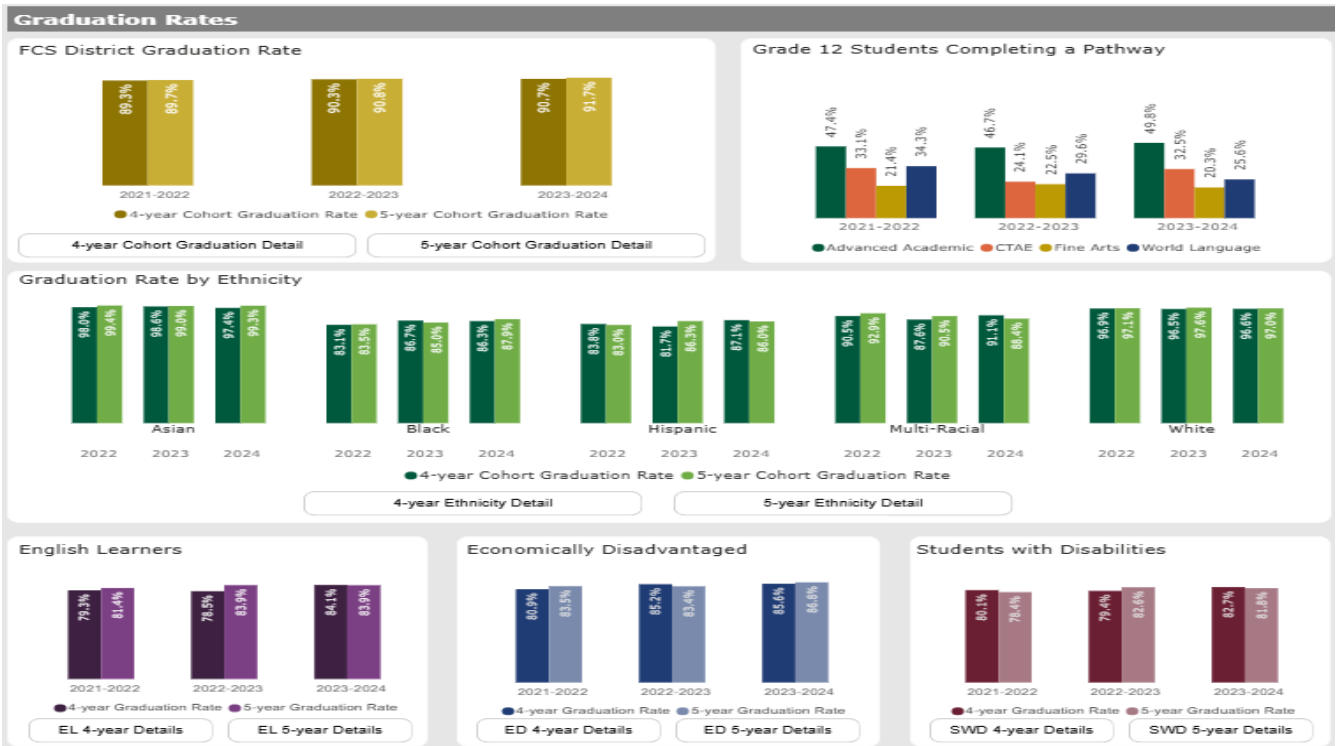
**Fulton County Schools**
**SAT Reasoning Test**
**2025 Results**

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

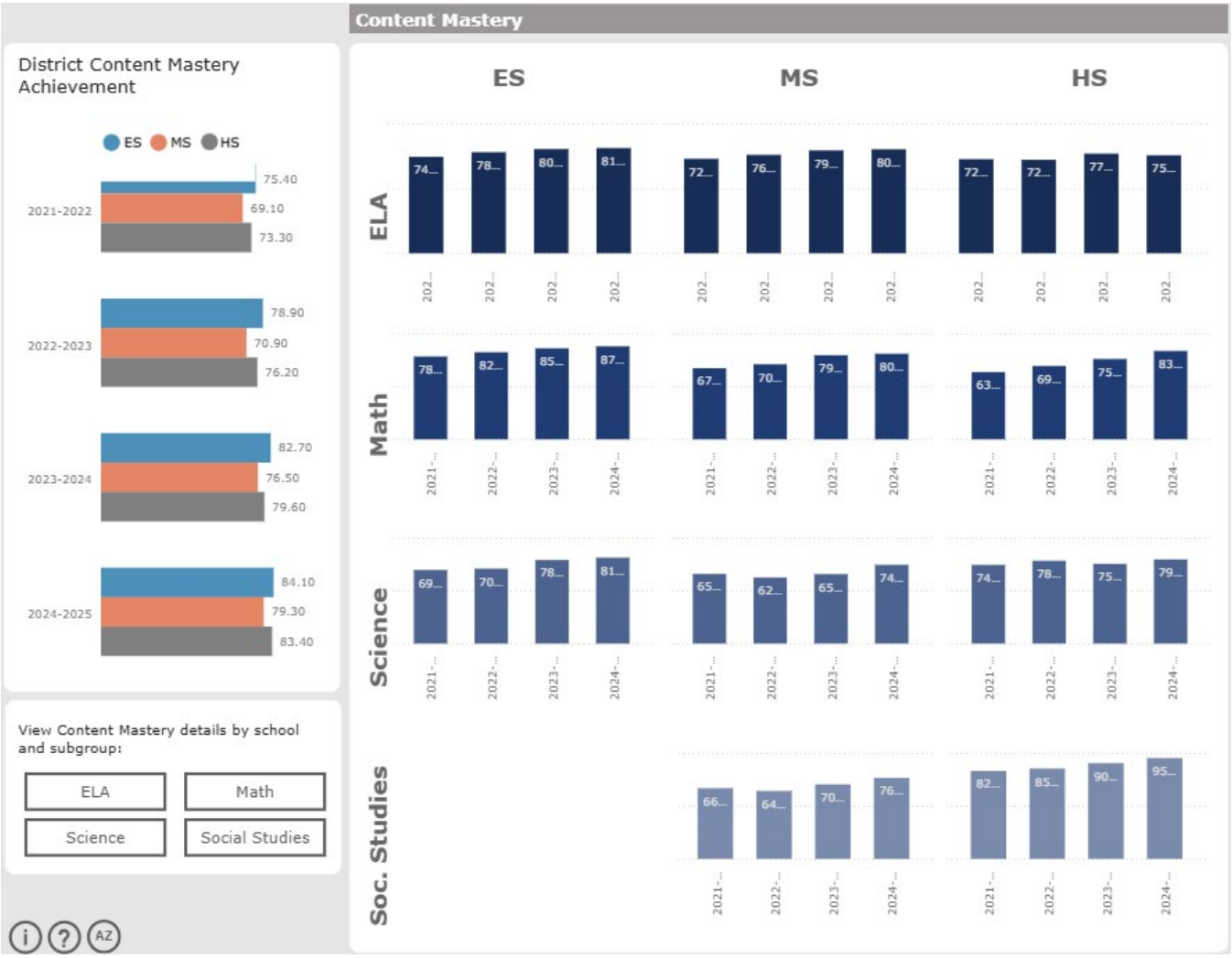
## SAT/ACT PERFORMANCE



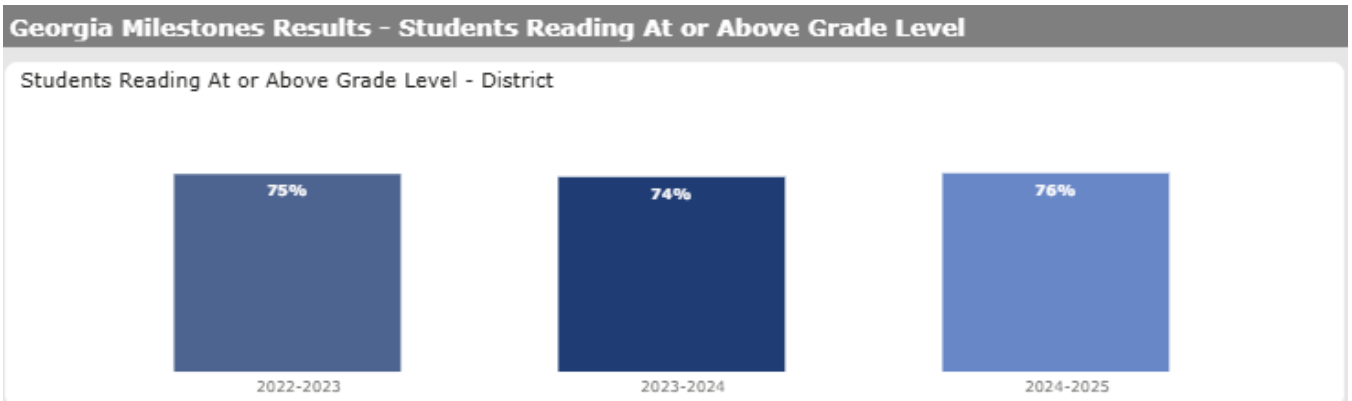

## GRADUATION RATES



## CONTENT MASTERY

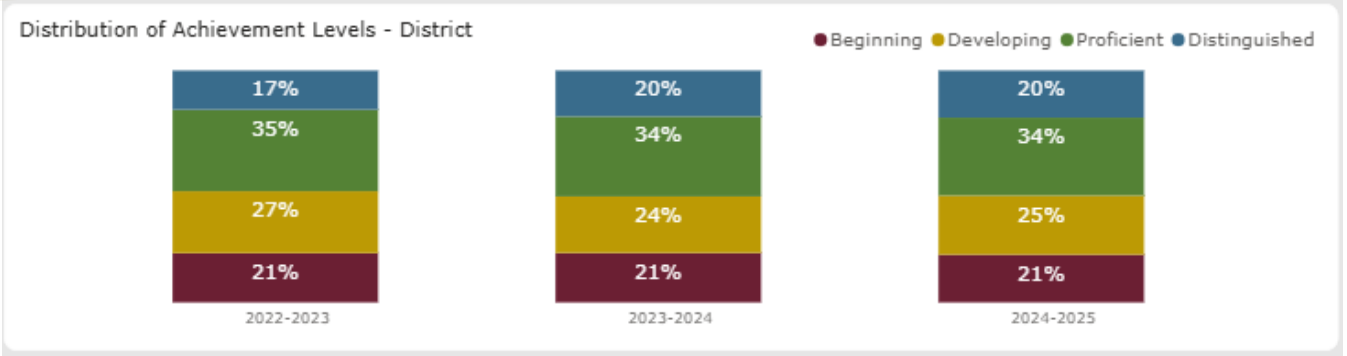



## GMAS – READING, ELA, SOCIAL STUDIES, MATHEMATICS, AND SCIENCE

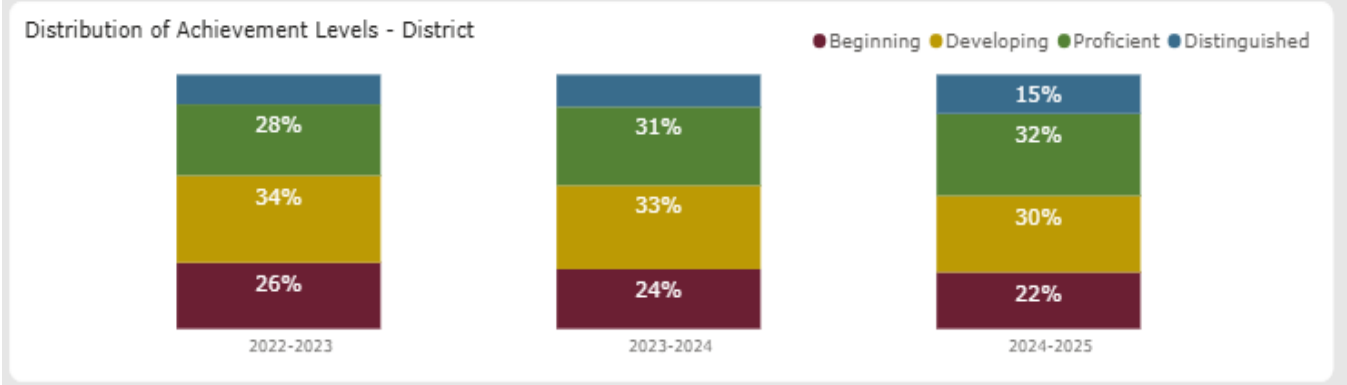


# GMAS – READING, ELA, SOCIAL STUDIES, MATHEMATICS, AND SCIENCE

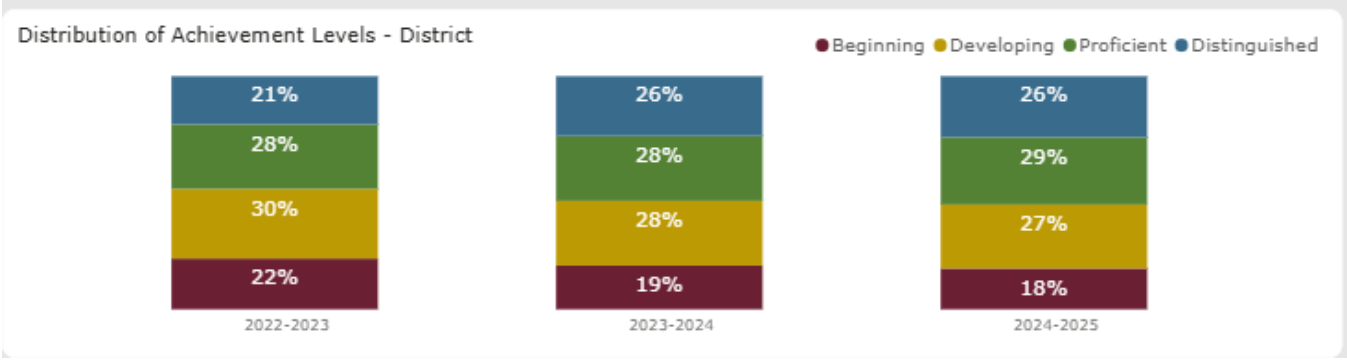
## Georgia Milestones Results - English Language Arts



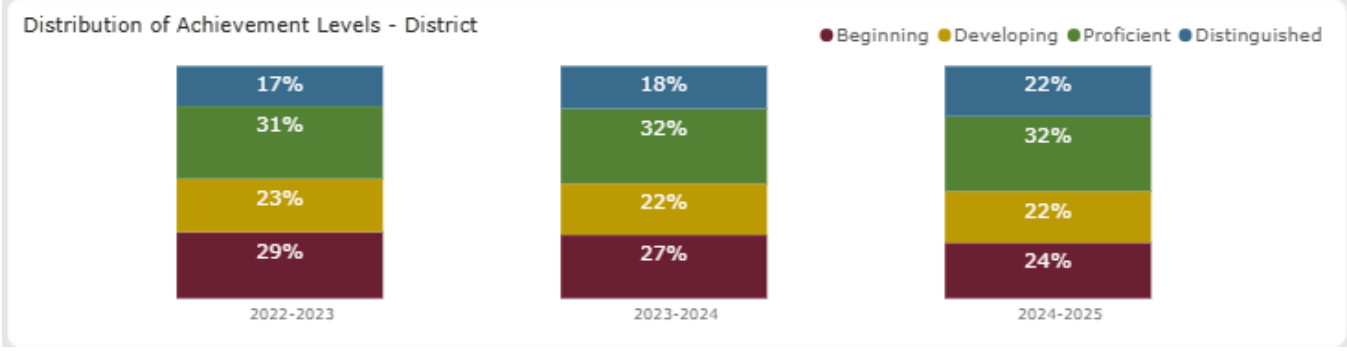

## Georgia Milestones Results - Social Studies




## Georgia Milestones Results - Mathematics




## Georgia Milestones Results - Science



## FREE AND REDUCED PRICE MEAL ELIGIBILITY

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| | FY2022 | FY2023 | FY2024 | FY2025 | FY2026 |
|---|---|---|---|---|---|
| **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

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| | FY2022 | FY2023 | FY2024 | FY2025 | FY2026 |
|---|---|---|---|---|---|
| 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

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| | FY2022 | FY2023 | FY2024 | FY2025 | FY2026 |
|---|---|---|---|---|---|
| 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

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| | FY2022 | FY2023 | FY2024 | FY2025 | FY2026 |
|---|---|---|---|---|---|
| **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 | FY2017 Actual | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Actual | FY2022 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 | FY2017 Actual | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Actual | FY2022 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)

| | FY2023 Actual | FY2024 Projected | FY2025 Projected | FY2026 Projected | FY2027 Projected | FY2028 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 | - | 189,958,922 | 140,717,644 | 77,070,880 |
| Over (Under) Disbursements | - | - | - | - |
| | | | | |
| **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

## BUDGET BASICS

***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)

### TEACHER ALLOCATIONS

*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.

## SUPPORT STAFF

NON-FLEXIBLE 

| Position | Elementary | Middle | High |
|---|---|---|---|
| Principal | 1 per school | 1 per school | 1 per school |
| Asst. Principal | 1 – 350 = 0.00<br>351 – 800 = 1.00<br>800+ = 2.00 | 1 – 350 = 1.00<br>351 – 800 = 2.00<br>801+ = 3.00 | 1 – 800 = 2.00<br>800 – 1499 = 3.00<br>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.<br>Base of 4.00<br>(keep a minimum of 2.00) | 1/28,000 sq. ft.<br>Base of 4.00<br>(keep a minimum of 3.00) | 1/28,000 sq. ft.<br>Base of 4.00<br>*1 stadium Custodian*<br>(keep a minimum of 5.00) |
| | **For MS/HS if allocation falls under 5.00, keep a minimum of 2.00<br>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 |

## SUPPORT STAFF

FLEXIBLE

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

## SPECIAL PROGRAMS - PERSONNEL

NON-FLEXIBLE 

| Program | Allotment Formula | | |
|---|---|---|---|
| Adaptive Art (All) | Based on the number of self-contained Special Ed. classes in a school | | |
| | 1 SC | .05 Teacher | |
| | 2 SC | .10 Teacher | |
| | 3 or 4 SC | .15 Teacher | |
| | 5 or more SC | .20 Teachers per day (the teacher is at the school) | |
| Adaptive PE (All) | Based on the Adaptive PE services in the student's IEP. | | |
| Art Teachers (ES) | # of Classes | # of Teachers | |
| | 4 – 11 classes: | .40 Teacher | |
| | 12 – 17 classes: | .60 Teacher | |
| | 18 – 23 classes: | .80 Teacher | |
| | 24 – 29 classes: | 1.00 Teacher | |
| | 30 – 35 classes: | 1.20 Teachers | |
| | 36 – 41 classes: | 1.40 Teachers | |
| | 42 – 47 classes: | 1.60 Teachers | |
| | 48 – 53 classes: | 1.80 Teachers | |
| | 54 – 59 classes: | 2.00 Teachers | |
| | Every 6 sections/ classes above 30 earn an additional .20 allocation. General Ed. classes with a cushion of 5 or less, add homeroom. The program manager may implement reasonable adjustments with prior approval from the Chief Academic Officer (CAO) and Chief Finance Officer (CFO).<br>*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<br>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 |

## SPECIAL PROGRAMS - PERSONNEL

NON-FLEXIBLE

<table>
<tr><th>Program</th><th colspan="2">Allotment Formula</th></tr>
<tr><td rowspan="8">EIP Teachers (ES)</td><td># of Segments Earned</td><td># of Teachers</td></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:<br>• EL Waived<br>• Pending<br>• Scheduled Segments<br>• Center School Status</td></tr>
<tr><td rowspan="11">General Music /Chorus Teachers (ES)</td><td># of Classes</td><td># of Teachers</td></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>
<tr><td>30 – 35 classes:</td><td>1.20 Teachers</td></tr>
<tr><td>36 – 41 classes:</td><td>1.40 Teachers</td></tr>
<tr><td>42 – 47 classes:</td><td>1.60 Teachers</td></tr>
<tr><td>48 – 53 classes:</td><td>1.80 Teachers</td></tr>
<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).<br>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>

## SPECIAL PROGRAMS - PERSONNEL

NON-FLEXIBLE 

| 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.<br>An additional .20 allocation may be earned if:<br>(Grades 4 & 5 total enrollment) / (Grades 4 & 5 total # of classes) *2 > 57<br>*Physical Education add five .20 allocation for support teachers (PEST)* | | |

## SPECIAL PROGRAMS - PERSONNEL

NON-FLEXIBLE 

| 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<br>Plus<br>(Percentage of students who did not meet the GMAS Reading Indicator X Total Enrollment divided by 115), rounded up to the nearest .20<br>Minus<br>(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.<br>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.<br>Minimum of 1.00 dedicated per high school | |
| School Psychologists (All) | llocations 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<br>((Spring FTE + (2 x Fall FTE))/3)/23<br>Round to the nearest .20 |
| | 9-12 | Minimum of 1.00 TAG teacher per school<br>Step 1: ((Spring FTE + (2 x Fall FTE))/3)/23<br>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:<br>1) has added a new language or program (two-year limit)<br>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<br>4) is in Zone 1-3 or is an open campus school.<br>The maximum that a school can earn is 2.00 if all four criteria are met. | |

## SPECIAL PROGRAMS – NON-PERSONNEL

NON-FLEXIBLE 

| Program | Allotment Formula | |
|---|---|---|
| At Risk (All) | Allocations based on Mobility Rate and Free & Reduced Lunch for each school individually rather than as a % of the district total.<br>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 |

## SPECIAL PROGRAMS – NON-PERSONNEL

NON-FLEXIBLE

| 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 |
| | ♦ Off-site 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<br>500 hours for two | |
| Traffic Officer (All) | AM/PM 1 hour each<br>Based on needs as assessed by the Safety and Security department. | | |

## NON-PERSONNEL — FLEXIBLE FUNDING

| Allocations | Allotment Formula | |
|---|---|---|
| Base Allocation (All) | ES | Copier Lease, Clerical Overtime, and Cell Phones |
| | MS | Copier Lease, Clerical Overtime, Cell Phones, and Extramural (MS) |
| | HS | Copier Lease, Clerical Overtime, Cell Phones, and Security Funds |
| Flex Position | ES | Average Teacher Salary |
| | HS | .50 Average Graduation Coach Salary |
| Funds for New Schools Opening This Year | A. $25 additional per pupil dollar allocation<br>B. One teacher's salary<br>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)<br>• Each HS earns 200 enrollments per semester.<br>• 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

## ADDITIONAL PROGRAMS

### *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. | |

## ADDITIONAL PROGRAMS

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, IBDP, IBMYP, IBPYP, STEAM, STEM and VPA)*

| FTE Per Magnet | | |
|---|---|---|
| Elementary | Middle | High |
| 1.00 Teacher | .50 School Coordinator | *3.00 Teachers<br>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. In FY2028, schools will receive no additional FTE and $15,000 in non-personnel funding. In FY2029, schools will receive no additional FTE nor any 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.

## ADDITIONAL PROGRAMS

### *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<br>2= 51-100 | 1 = <12<br>2 = 12-17 | 1 = <10<br>2 = 10-19 | 1 = IRR Only | Score =<br>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<br>5 = 201-250 | 4 = 24-29<br>5 = 30-34 | 4 = 30-39<br>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

## UNIQUE LEARNING



## 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 |
|---|---|
| Counselor | 1.00 |
| Coordinator | 1.00 |
| General Teachers | 3.00 |
| School Police Officer | Based on need |
| Per pupil allocation | $130.00 |

# FY2027
# The Pencil Perspective



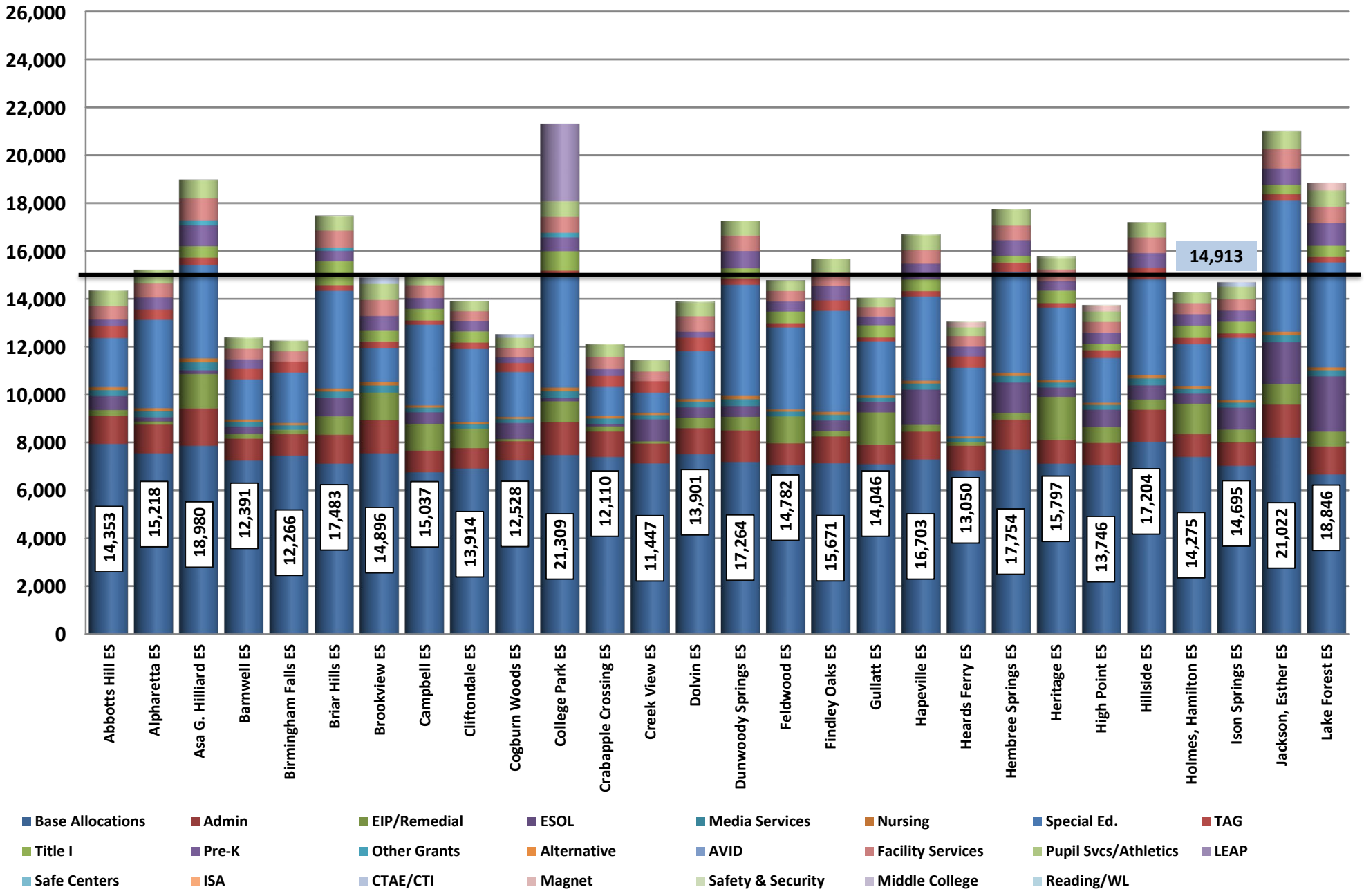
The Fulton County School System funding strategy for our schools is based on two distinct elements, also known as funding layers. These layers are based on "Equality" and "Equity." The "Pencil" Charts are used to represent these funding layers.

***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.

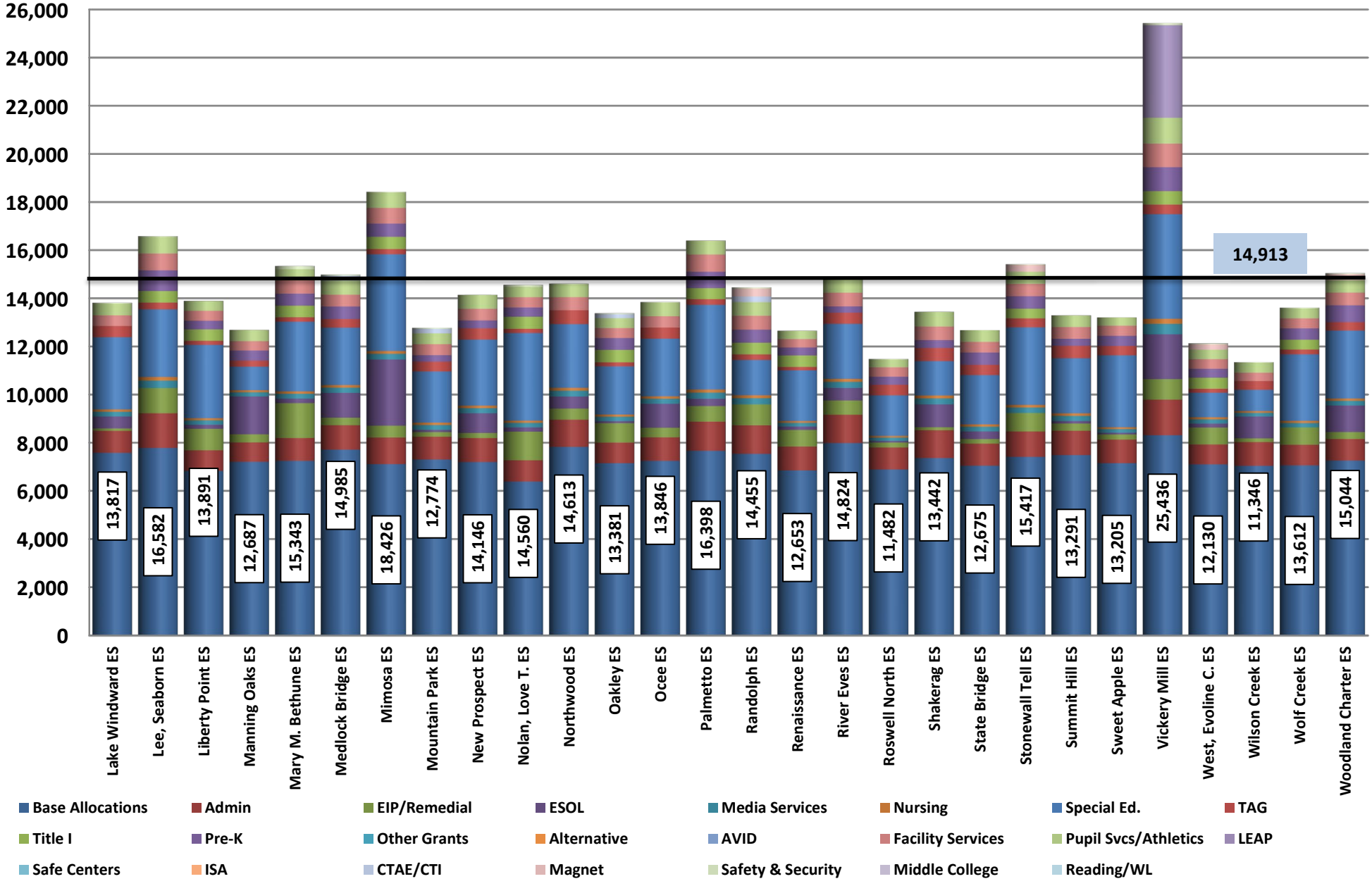
***Equity-*** additional funding provided based on the individual school's unique student needs. For example, schools receive additional dollars based on student mobility rate, number of students living in poverty, and other qualitative and need-based factors. One school may receive more money because 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.

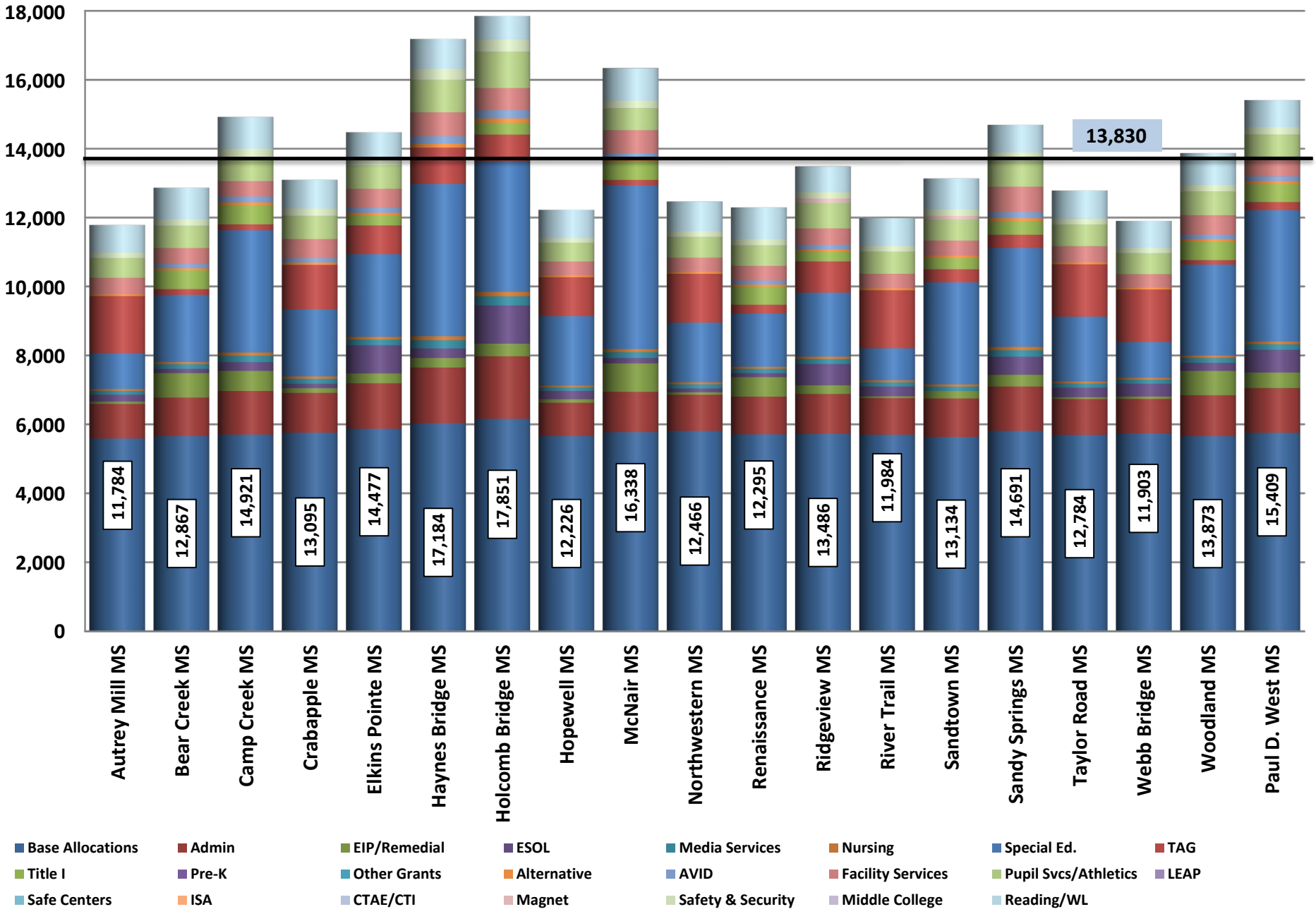
# Average Per Pupil Allocations Elementary Schools



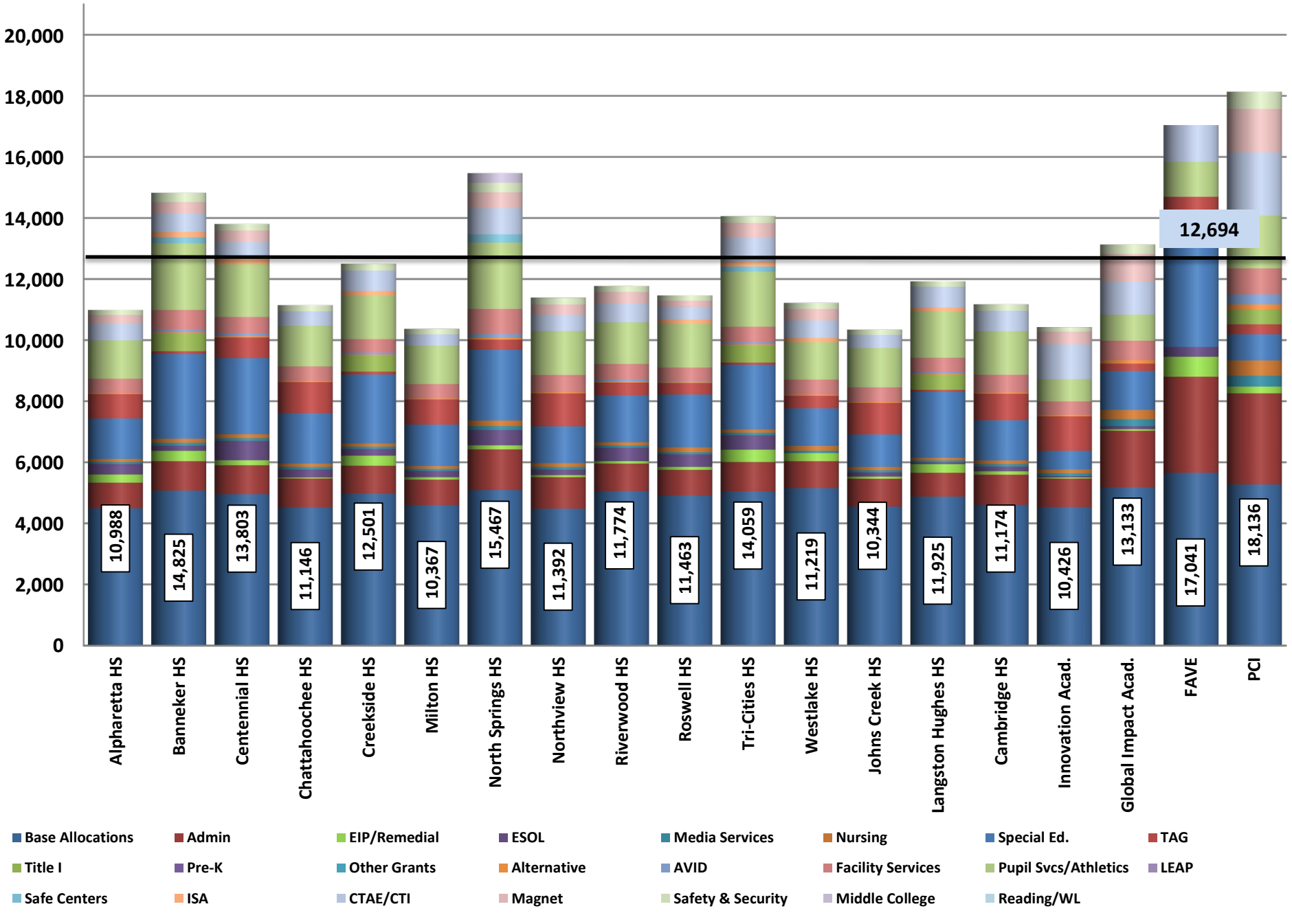
# Average Per Pupil Allocations Elementary Schools



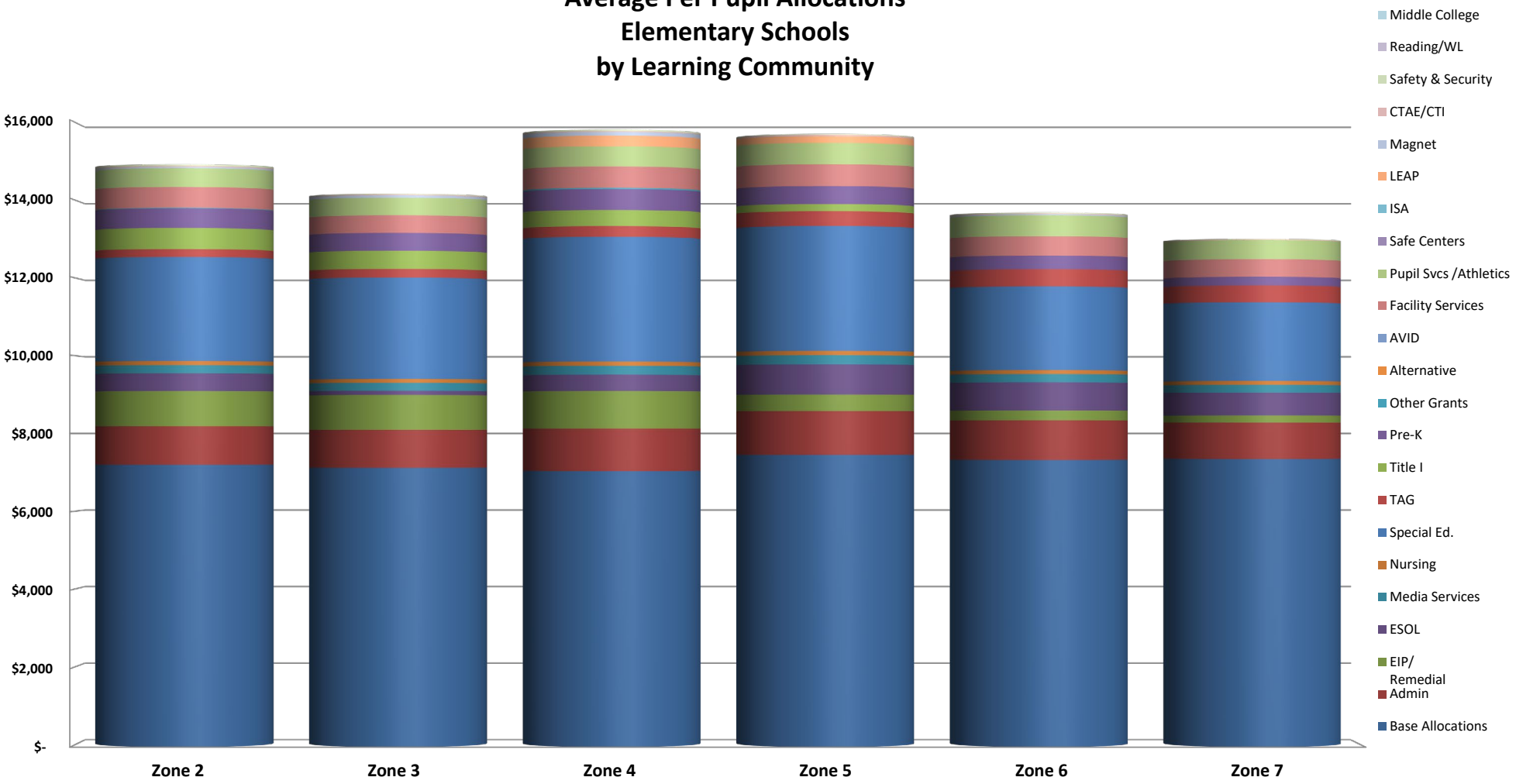
# Average Per Pupil Allocations Middle Schools



# Average Per Pupil Allocations High Schools

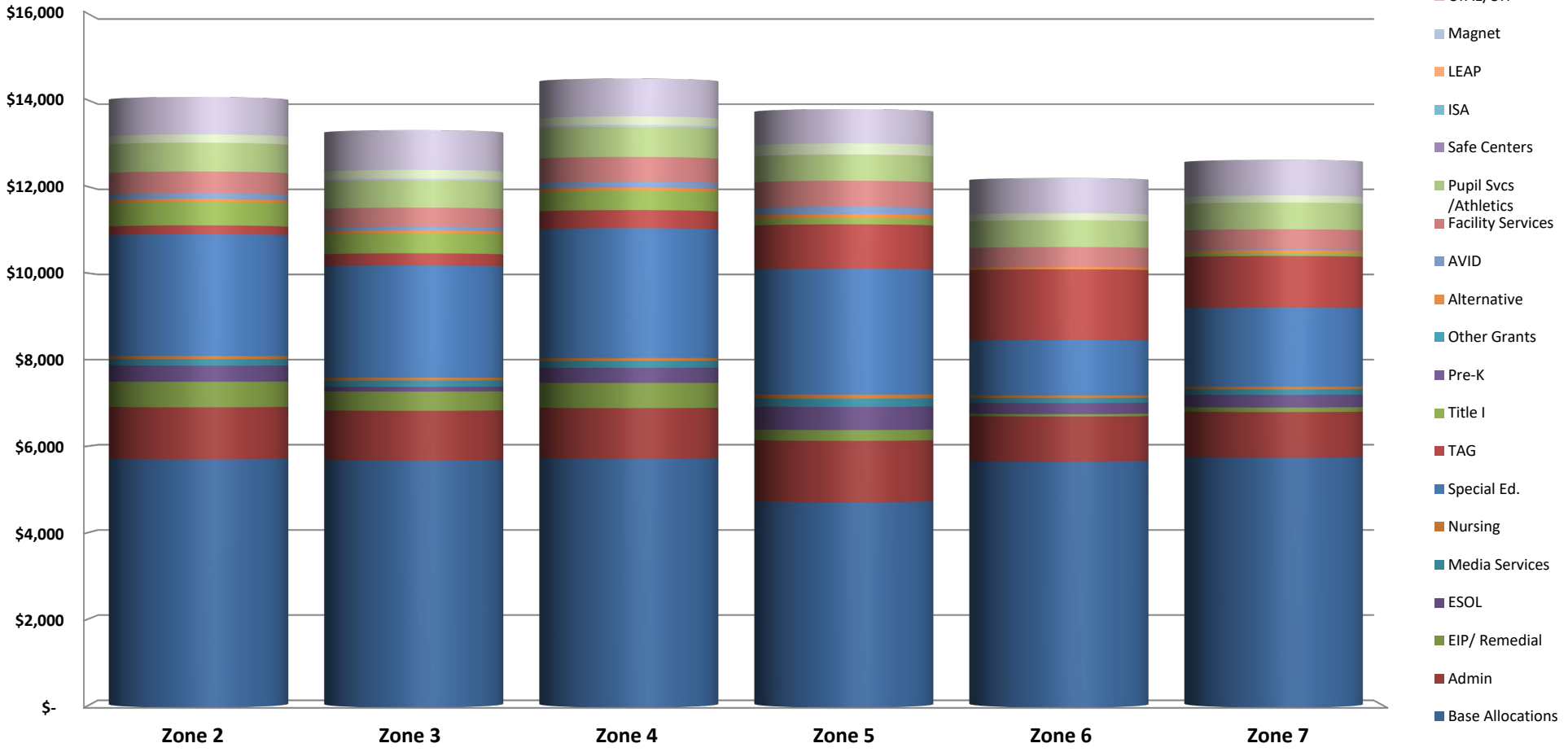


# Average Per Pupil Allocations
# Elementary Schools
# by Learning Community



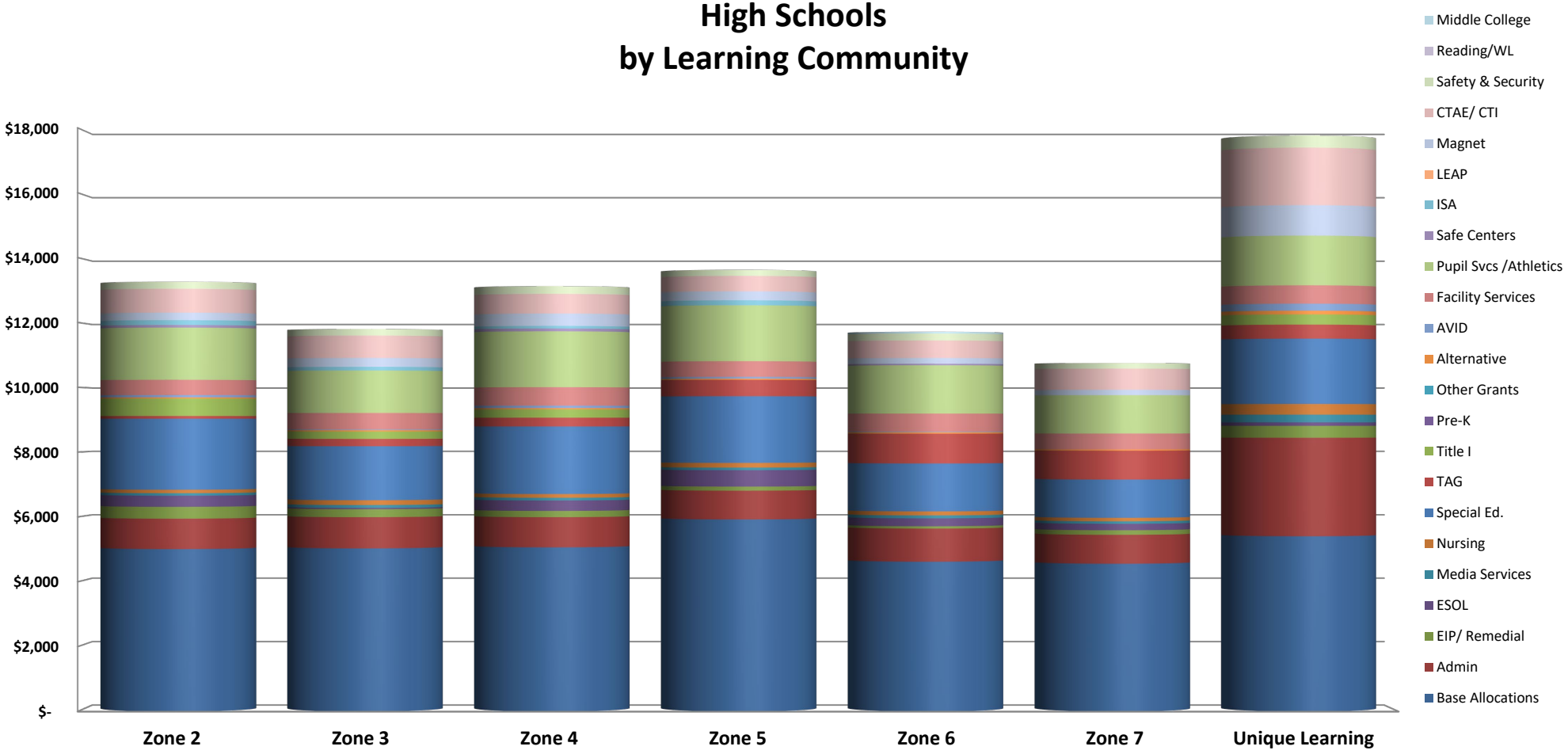

| | Enr | Base Allocations | Admin | EIP/ Remedial | ESOL | Media Services | Nursing | Special Ed. | TAG | Title I | Pre-K | Other Grants | Alternative | AVID | Facility Services | Pupil Svcs /Athletics | Safe Centers | ISA | LEAP | Magnet | CTAE/ CTI | Safety & Security | Reading /WL | Middle College | Grand Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Zone 2 | 5,043 | $ 7,197 | $ 985 | $ 904 | $ 447 | $ 212 | $ 102 | $ 2,655 | $ 203 | $ 539 | $ 500 | $ 13 | | | $ 530 | $ 480 | | | | $ 34 | $ 25 | $ 45 | | | $ 14,870 |
| Zone 3 | 5,348 | $ 7,122 | $ 973 | $ 887 | $ 109 | $ 200 | $ 97 | $ 2,590 | $ 219 | $ 464 | $ 456 | | | | $ 450 | $ 447 | | | | $ 64 | $ 23 | $ 18 | | | $ 14,118 |
| Zone 4 | 5,354 | $ 7,038 | $ 1,088 | $ 961 | $ 413 | $ 225 | $ 108 | $ 3,183 | $ 273 | $ 412 | $ 534 | $ 32 | | | $ 543 | $ 514 | | | $ 273 | $ 96 | $ 23 | $ 36 | | | $ 15,753 |
| Zone 5 | 6,937 | $ 7,452 | $ 1,118 | $ 424 | $ 770 | $ 231 | $ 112 | $ 3,185 | $ 376 | $ 186 | $ 457 | | | | $ 558 | $ 545 | | | $ 170 | | $ 36 | $ 21 | | | $ 15,641 |
| Zone 6 | 6,365 | $ 7,324 | $ 1,013 | $ 253 | $ 715 | $ 210 | $ 101 | $ 2,136 | $ 437 | | $ 349 | | | | $ 493 | $ 534 | | | | $ 27 | $ 20 | $ 23 | | | $ 13,637 |
| 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



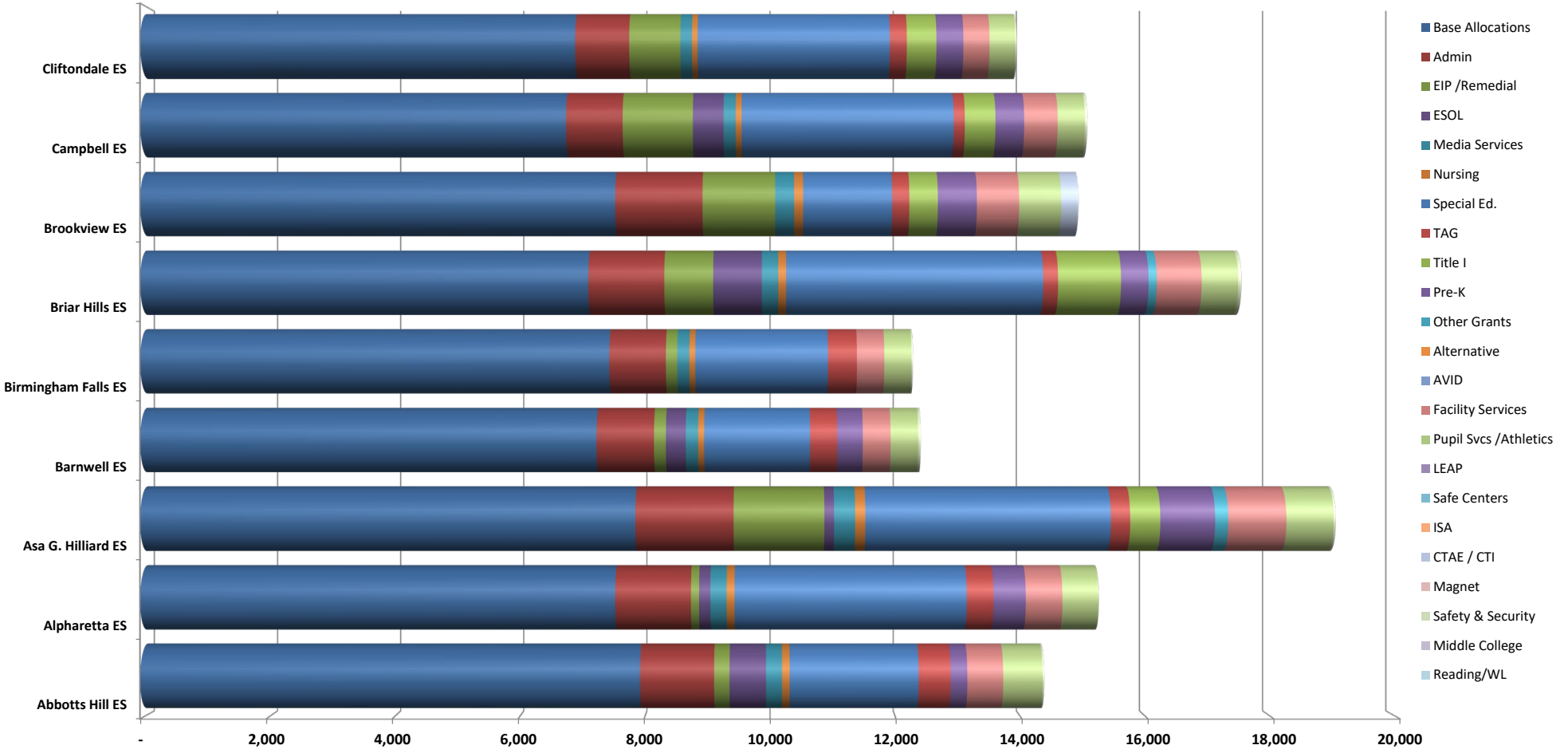

| | Enr | Base Allocations | Admin | EIP/ Remedial | ESOL | Media Services | Nursing | Special Ed. | TAG | Title I | Pre-K | Other Grants | Alternative | AVID | Facility Services | Pupil Svcs /Athletics | Safe Centers | ISA | LEAP | Magnet | CTAE/ CTI | Safety & Security | Reading/ WL | Middle College | 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 | $ 1,276 | $ 1,623 | | | | $ 57 | | $ 456 | $ 612 | | | | | $ 6 | $ 158 | $ 808 | | $ 12,172 |
| 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



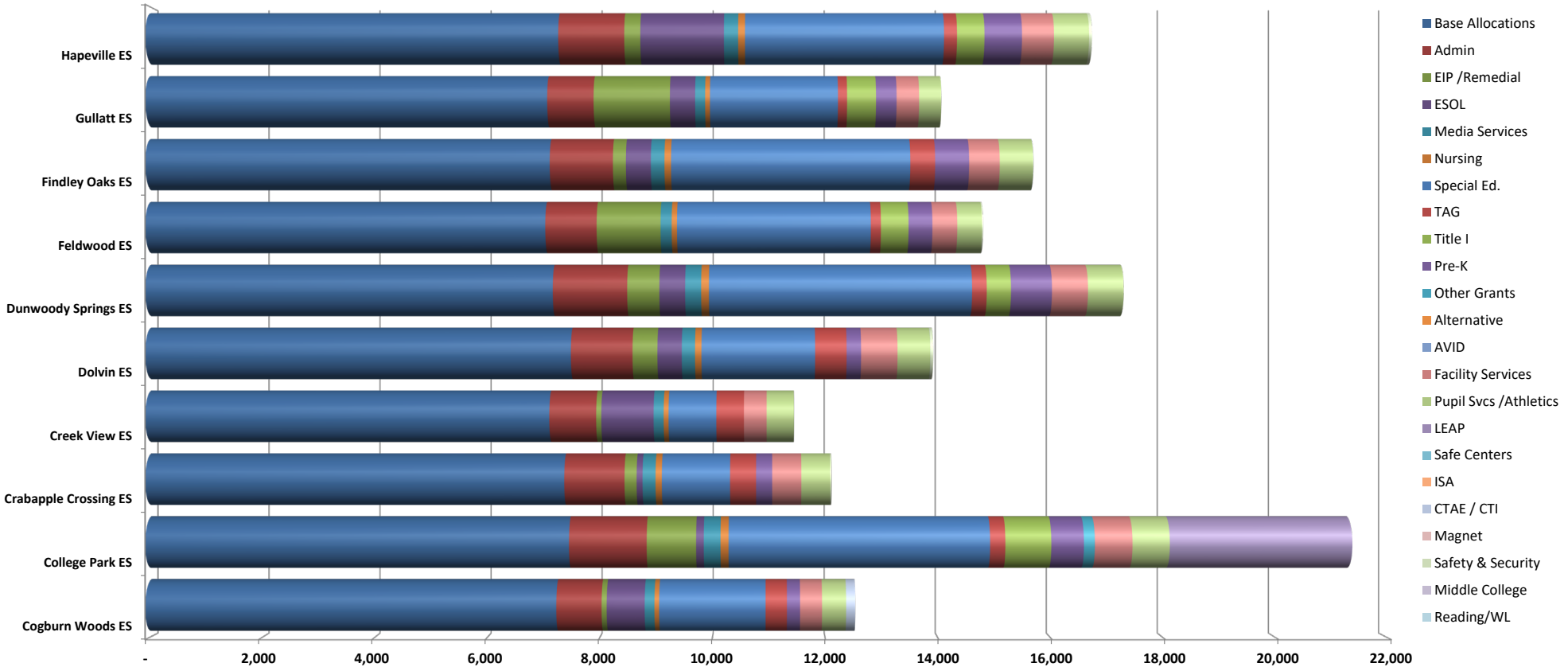

| | Enr | Allocations | Admin | EIP/ Remedial | ESOL | Media Services | Nursing | Special Ed. | TAG | Title I | Pre-K | Other Grants | Alternative | AVID | Facility Services | Pupil Svcs /Athletics | Safe Centers | ISA | LEAP | Magnet | CTAE/ CTI | Safety & Security | Reading/ WL | Middle College | Grand Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Zone 2 | 3,476 | $ 5,007 | $ 939 | $ 365 | $ 343 | $ 77 | $ 107 | $2,190 | $ 84 | $ 538 | | | $ 37 | $ 70 | $ 471 | $ 1,610 | $ 81 | $ 149 | | $ 232 | $ 735 | $ 220 | | | $ 13,257 |
| Zone 3 | 4,546 | $ 5,029 | $ 963 | $ 246 | $ 40 | $ 88 | $ 149 | $1,665 | $ 225 | $ 227 | | | $ 43 | $ 27 | $ 503 | $ 1,311 | | $ 114 | | $ 274 | $ 689 | $ 203 | | | $ 11,797 |
| Zone 4 | 3,227 | $ 5,061 | $ 931 | $ 193 | $ 322 | $ 83 | $ 115 | $2,084 | $ 272 | $ 256 | | | $ 40 | $ 76 | $ 569 | $ 1,723 | $ 87 | $ 80 | | $ 381 | $ 606 | $ 241 | | | $ 13,121 |
| Zone 5 | 3,385 | $ 5,922 | $ 888 | $ 126 | $ 506 | $ 79 | $ 146 | $2,057 | $ 504 | | | | $ 38 | $ 54 | $ 484 | $ 1,725 | | $ 153 | | $ 278 | $ 475 | $ 189 | | | $ 13,624 |
| Zone 6 | 5,995 | $ 4,618 | $ 1,023 | $ 71 | $ 245 | $ 89 | $ 124 | $1,477 | $ 919 | | | | $ 43 | $ 20 | $ 557 | $ 1,491 | $ 47 | | | $ 177 | $ 539 | $ 216 | | $ 54 | $ 11,713 |
| Zone 7 | 6,950 | $ 4,556 | $ 892 | $ 142 | $ 198 | $ 77 | $ 107 | $1,181 | $ 891 | | | | $ 37 | | $ 490 | $ 1,185 | | | | $ 167 | $ 652 | $ 174 | | | $ 10,749 |
| 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



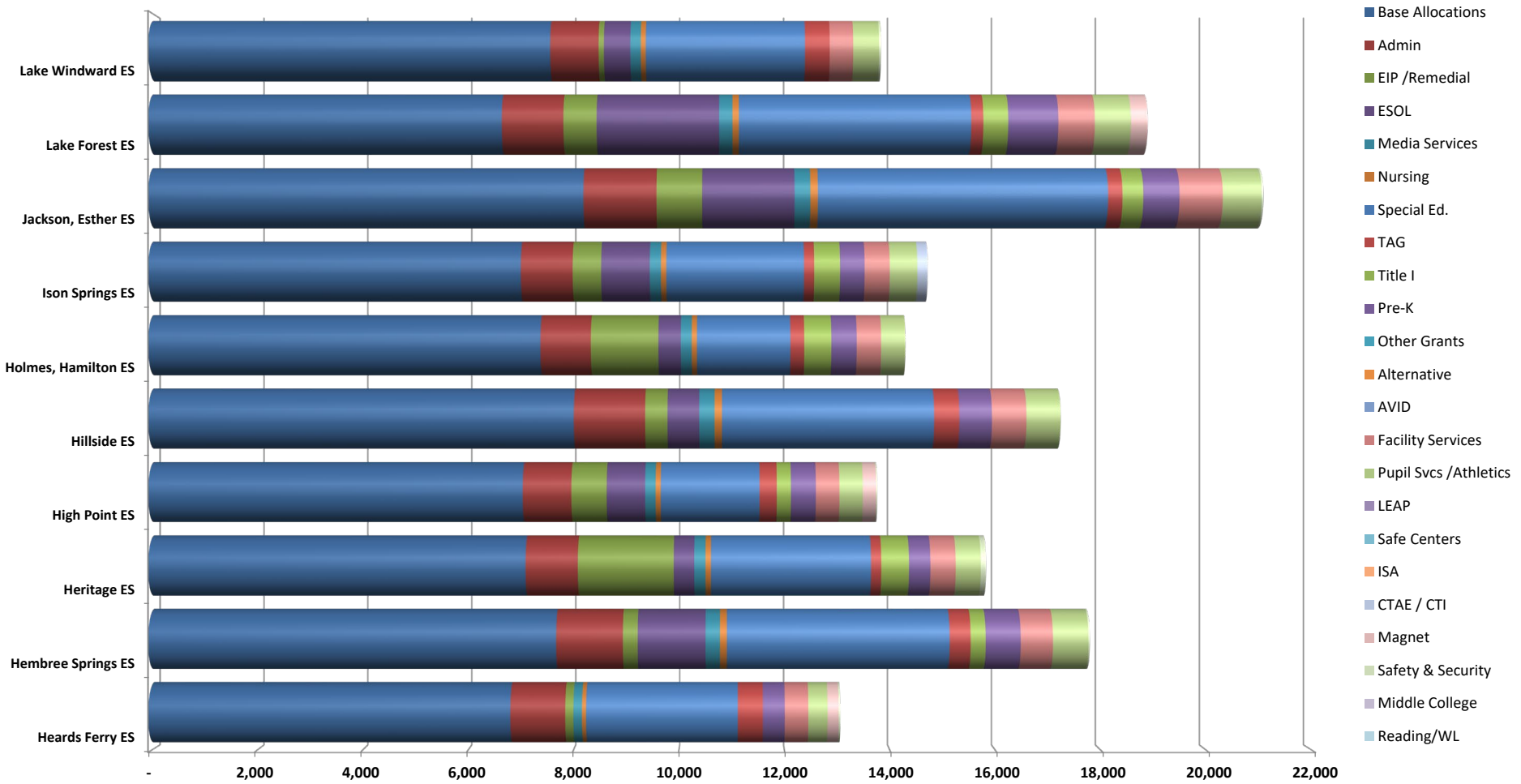

| School Name | Enr. | Base Allocations | Admin | EIP /Remedial | ESOL | Media Services | Nursing | Special Ed. | TAG | Title I | Pre-K | Other Grants | Alternative | AVID | Facility Services | Pupil Svcs /Athletics | LEAP | Safe Centers | ISA | CTAE / CTI | Magnet | Safety & Security | Middle College | 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



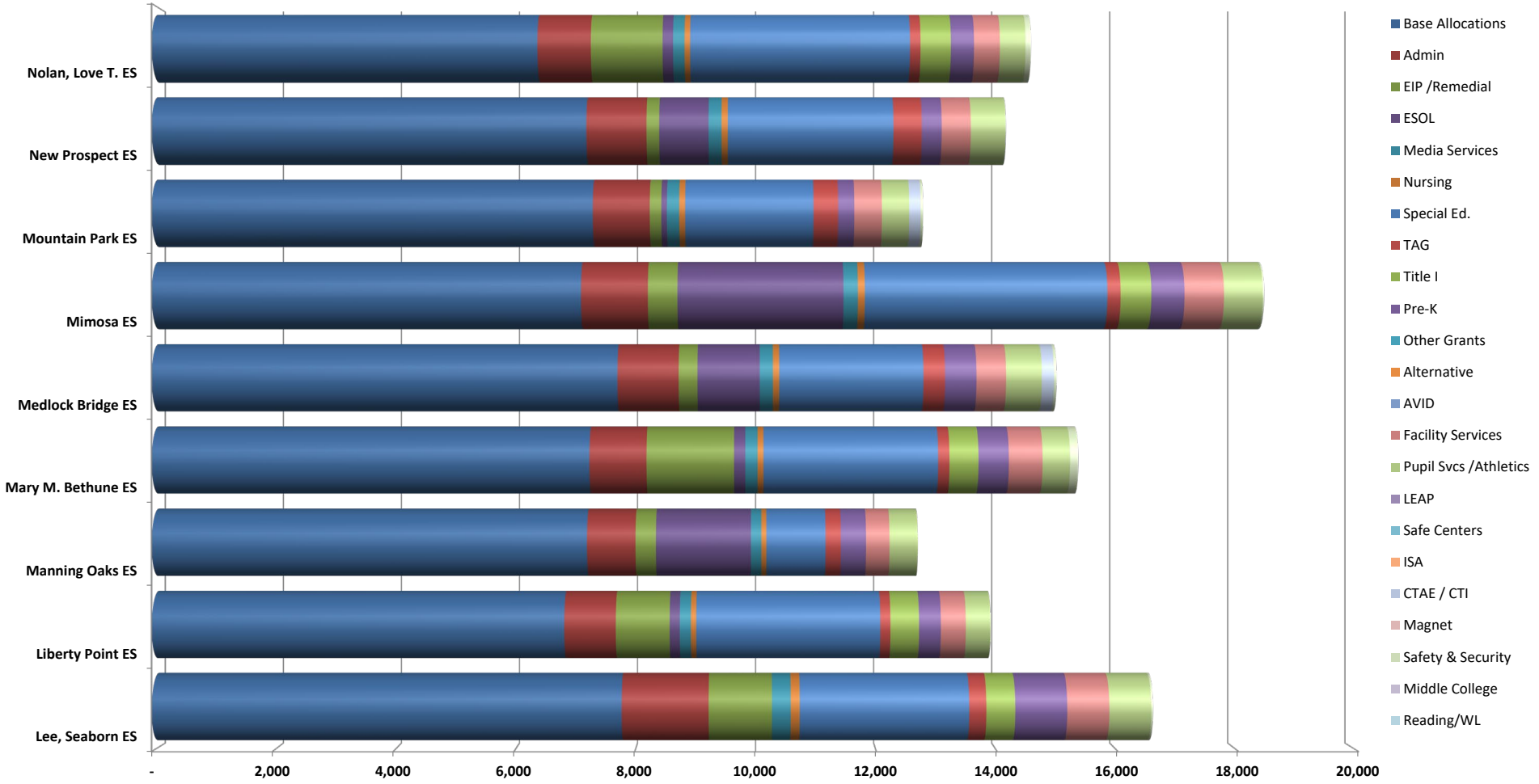

| School Name | Enr. | Base Allocations | Admin | EIP /Remedial | ESOL | Media Services | Nursing | Special Ed. | TAG | Title I | Pre-K | Other Grants | Alternative | AVID | Facility Services | Pupil Svcs /Athletics | LEAP | Safe Centers | ISA | CTAE / CTI | Magnet | Safety & Security | Middle College | 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 | $ 1,204 | $ 459 | | $ 284 | | | | $ 515 | $ 511 | | | | | | $ 23 | | | $ 12,110 |
| 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 | $ 2,006 | $ 555 | | $ 255 | | | | $ 643 | $ 578 | | | | $ 3 | | $ 47 | | | $ 13,901 |
| 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



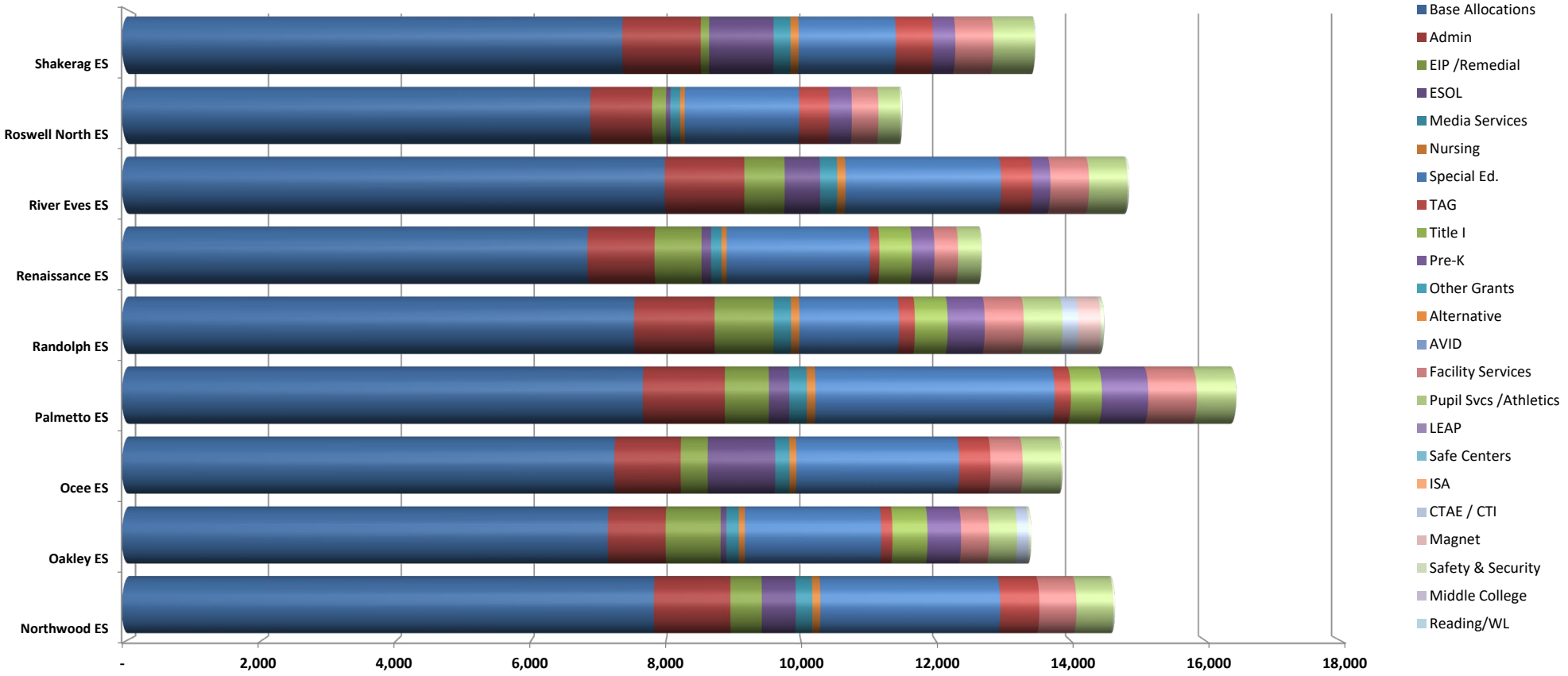

| School Name | Enr. | Base Allocations | Admin | EIP /Remedial | ESOL | Media Services | Nursing | Special Ed. | TAG | Title I | Pre-K | Other Grants | Alternative | AVID | Facility Services | Pupil Svcs /Athletics | LEAP | Safe Centers | ISA | CTAE / CTI | Magnet | Safety & Security | Middle College | 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 | $ 1,865 | $ 324 | $ 267 | $ 470 | | | | $ 444 | $ 441 | | | | | $ 253 | $ 20 | | | $ 13,746 |
| 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 | | | | | | $ 40 | | | $ 13,817 |

# Average Per Pupil Allocations by School



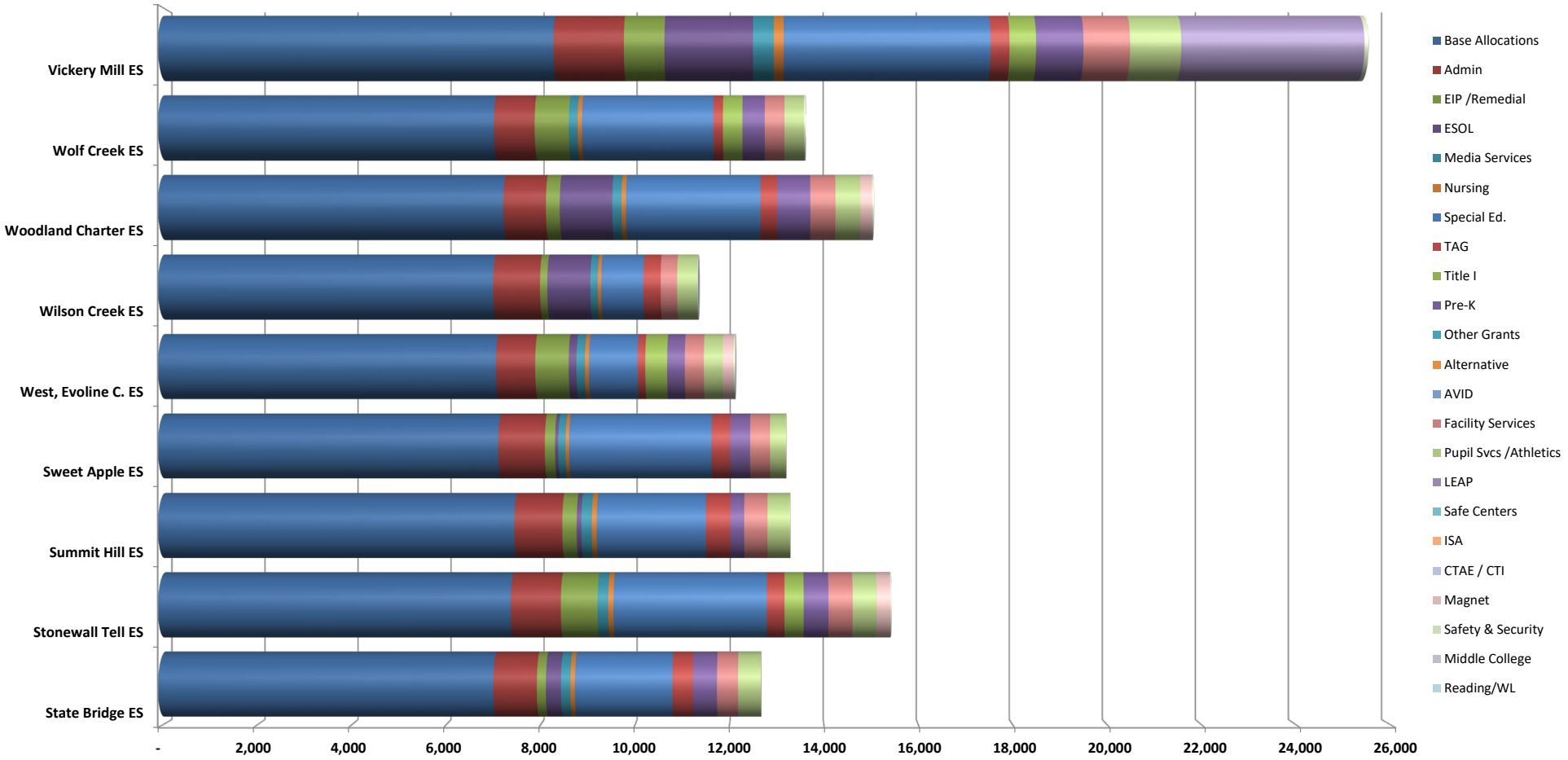

| School Name | Enr. | Base Allocations | Admin | EIP /Remedial | ESOL | Media Services | Nursing | Special Ed. | TAG | Title I | Pre-K | Other Grants | Alternative | AVID | Facility Services | Pupil Svcs /Athletics | LEAP | Safe Centers | ISA | CTAE / CTI | Magnet | Safety & Security | Middle College | Reading/ WL | Grand Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Lee, Seaborn ES | 431 | $ 7,782 | $ 1,441 | $ 1,048 | | $ 310 | $ 150 | $ 2,807 | $ 283 | $ 479 | $ 860 | | | | $ 698 | $ 692 | | | | | | $ 31 | | | $ 16,582 |
| 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 | $ 980 | $ 252 | | $ 417 | | | | $ 389 | $ 469 | | | | | | | | | $ 12,687 |
| Mary M. Bethune | 657 | $ 7,248 | $ 945 | $ 1,450 | $ 186 | $ 204 | $ 98 | $ 2,894 | $ 186 | $ 481 | $ 502 | | | | $ 559 | $ 454 | | | | | | $ 137 | | | $ 15,343 |
| 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 | | | | $ 188 | | $ 41 | | | $ 12,774 |
| 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 | $ 3,641 | $ 174 | $ 503 | $ 383 | | | | $ 428 | $ 425 | | | | | | $ 90 | | | $ 14,560 |

# Average Per Pupil Allocations by School



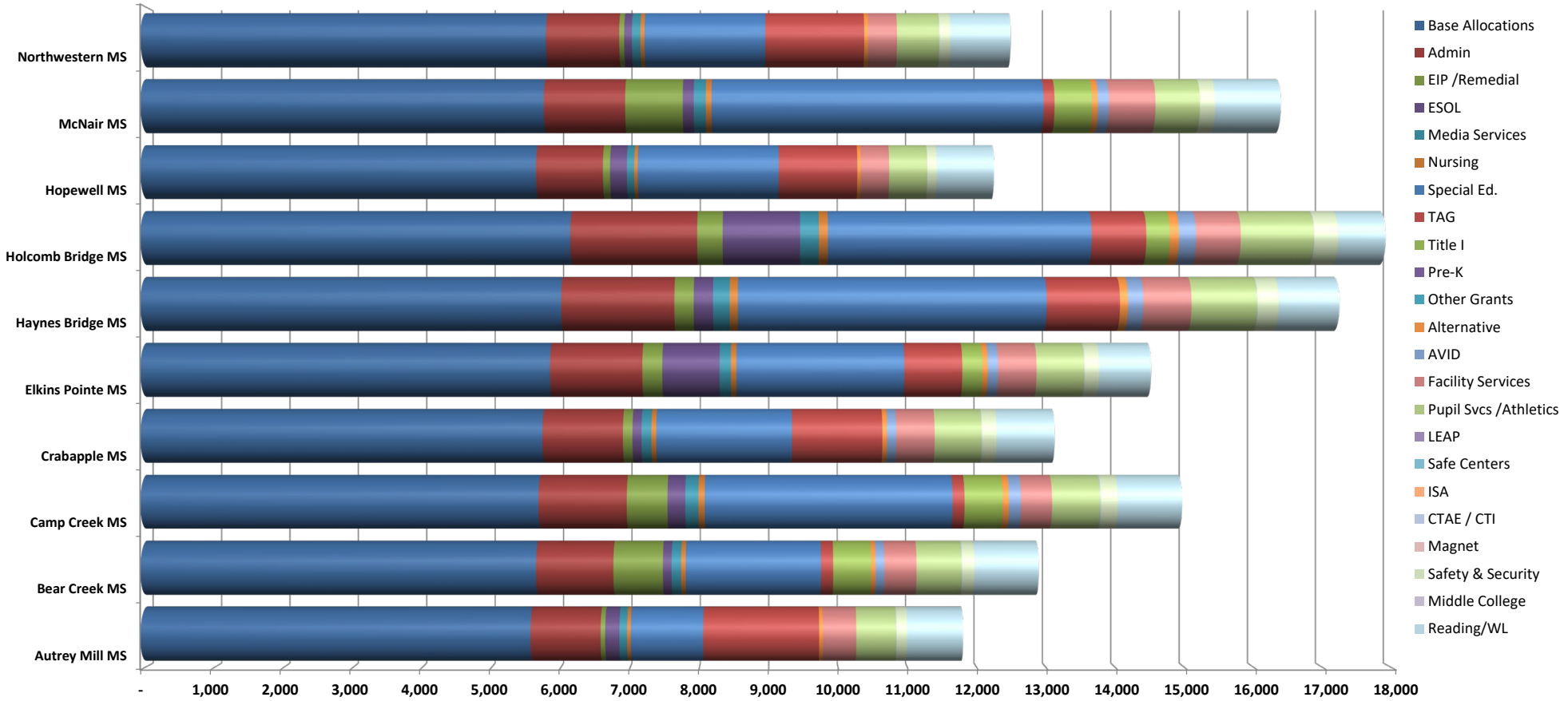

| School Name | Enr. | Base Allocations | Admin | /Remedial | ESOL | Media Services | Nursing | Special Ed. | TAG | Title I | Pre-K | Other Grants | Alternative | AVID | Facility Services | Pupil Svcs /Athletics | LEAP | Safe Centers | ISA | CTAE / CTI | Magnet | Safety & Security | Middle College | 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 | $ 1,465 | $ 233 | $ 483 | $ 545 | | | | $ 574 | $ 569 | | | | $ 236 | $ 327 | $ 52 | | | $ 14,455 |
| 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 | $ 2,287 | $ 461 | | $ 265 | | | | $ 568 | $ 564 | | | | $ 3 | | $ 26 | | | $ 14,824 |
| 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 | $ 1,430 | $ 545 | | $ 329 | | | | $ 560 | $ 615 | | | | $ 3 | | | | | $ 13,442 |

# Average Per Pupil Allocations by School



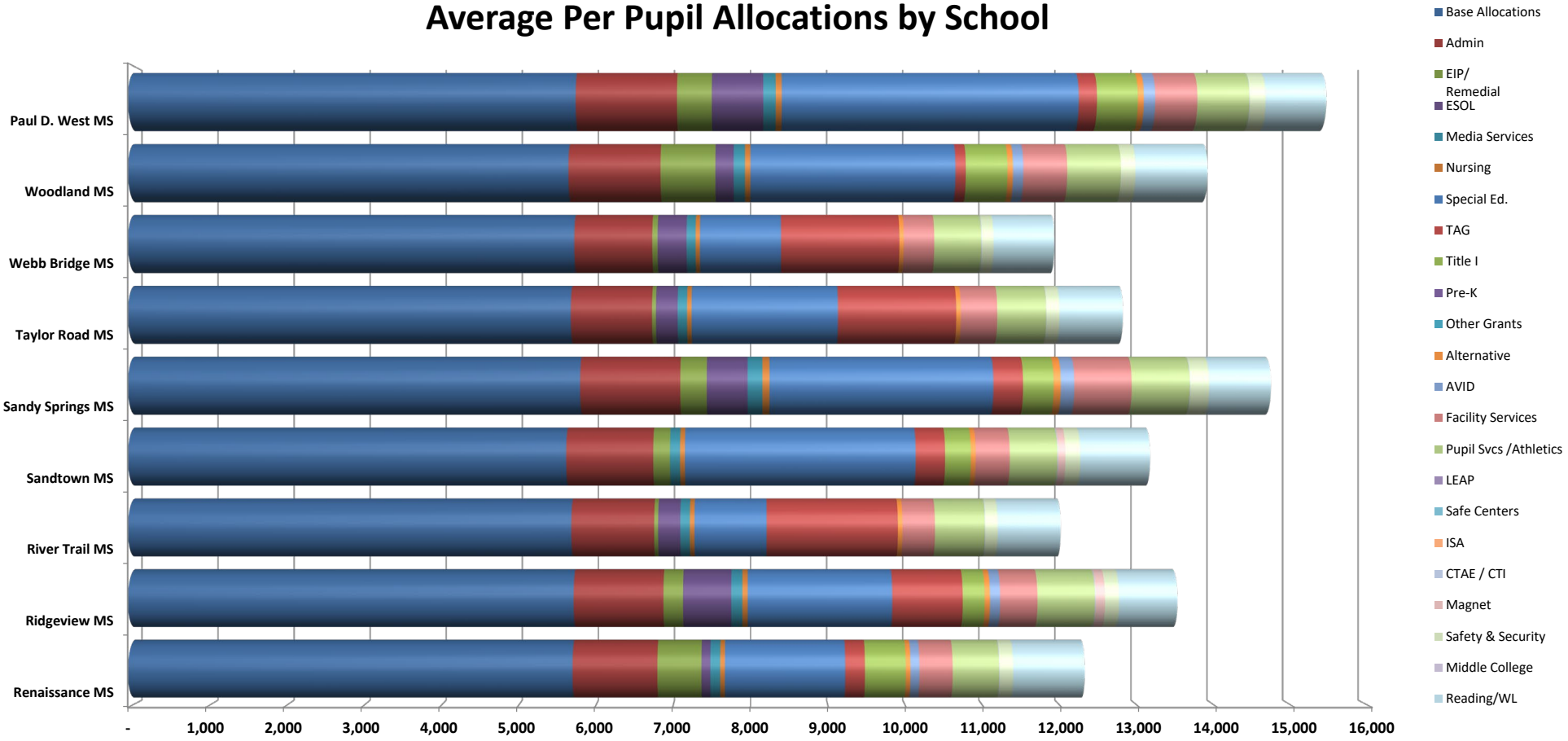

| School Name | Enr. | Base Allocations | Admin | EIP /Remedial | ESOL | Media Services | Nursing | Special Ed. | TAG | Title I | Pre-K | Other Grants | Alternative | AVID | Facility Services | Pupil Svcs /Athletics | LEAP | Safe Centers | ISA | CTAE / CTI | Magnet | Safety & Security | Middle College | Reading/WL | Grand Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| State Bridge ES | 679 | $ 7,047 | $ 915 | $ 190 | $ 317 | $ 197 | $ 95 | $ 2,047 | $ 431 | | $ 507 | | | | $ 443 | $ 486 | | | | | | | | | $ 12,675 |
| 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 | $ 1,021 | $ 162 | $ 460 | $ 371 | | | | $ 400 | $ 397 | | | | | $ 228 | $ 36 | | | $ 12,130 |
| Wilson Creek ES | 869 | $ 7,042 | $ 986 | $ 154 | $ 905 | $ 154 | $ 74 | $ 883 | $ 365 | | | | | | $ 346 | $ 420 | | | | $ 2 | | $ 16 | | | $ 11,346 |
| 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



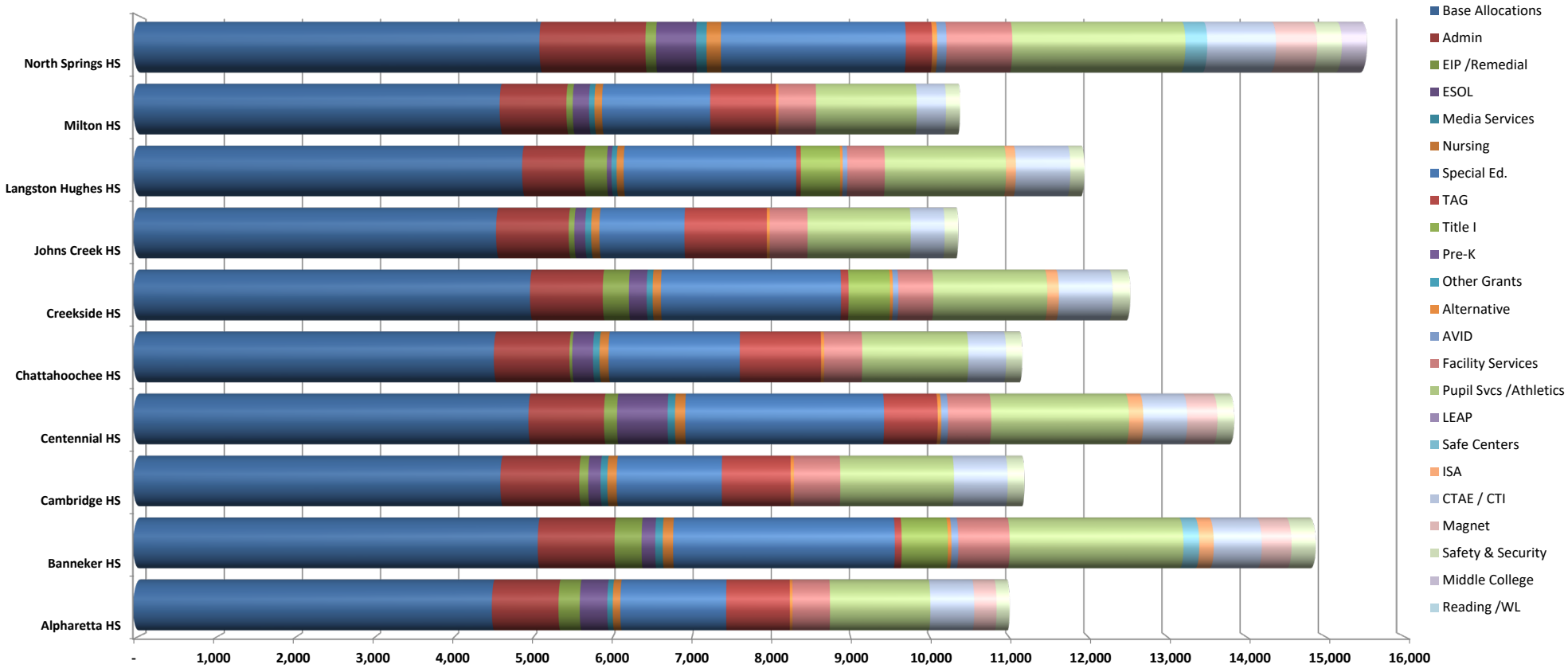

| School Name | Enr. | Base Allocations | Admin | EIP /Remedial | ESOL | Media Services | Nursing | Special Ed. | TAG | Title I | Pre-K | Other Grants | Alternative | AVID | Facility Services | Pupil Svcs /Athletics | LEAP | Safe Centers | ISA | CTAE / CTI | Magnet | Safety & Security | Middle College | Reading/ WL | Grand Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Autrey Mill MS | 1,219 | $ 5,587 | $1,005 | $ 66 | $ 203 | $ 110 | $ 53 | $ 1,038 | $1,660 | | | | $ 53 | | $ 480 | $ 571 | | | | $ 7 | | $ 151 | | $ 800 | $ 11,784 |
| 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



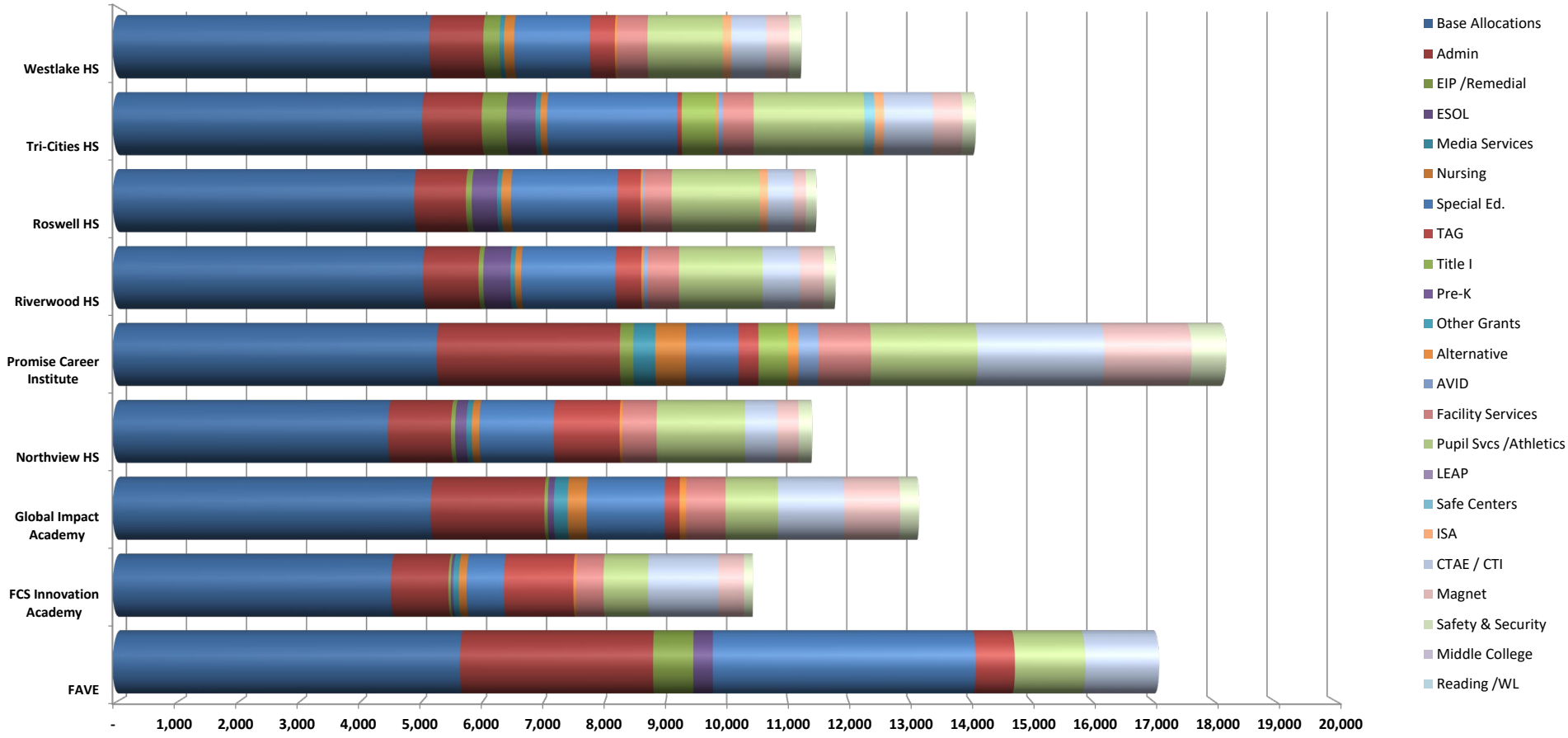

| School Name | Enr. | Base Allocations | Admin | EIP/ Remedial | ESOL | Media Services | Nursing | Special Ed. | TAG | Title I | Pre-K | Other Grants | Alternative | AVID | Facility Services | Pupil Svcs /Athletics | LEAP | Safe Centers | ISA | CTAE / CTI | Magnet | Safety & Security | Middle College | 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 | $ 1,327 | $ 799 | | | | $ 33 | | $ 470 | $ 1,258 | | | | $ 551 | $ 280 | $ 164 | | | $ 10,988 |
| Banneker HS | 1,425 | $ 5,072 | $ 963 | $ 339 | $ 171 | $ 94 | $ 130 | $ 2,780 | $ 86 | $ 579 | | | $ 45 | $ 86 | $ 644 | $ 2,178 | | $ 198 | $ 182 | $ 601 | $ 373 | $ 303 | | | $ 14,825 |
| Cambridge HS | 1,580 | $ 4,603 | $ 990 | $ 112 | $ 154 | $ 85 | $ 118 | $ 1,317 | $ 864 | | | | $ 41 | | $ 581 | $ 1,425 | | | | $ 673 | | $ 211 | | | $ 11,174 |
| Centennial HS | 1,449 | $ 4,956 | $ 947 | $ 164 | $ 633 | $ 92 | $ 128 | $ 2,493 | $ 673 | | | | $ 44 | $ 84 | $ 542 | $ 1,727 | | | $ 179 | $ 551 | $ 377 | $ 211 | | | $ 13,803 |
| Chattahoochee HS | 1,649 | $ 4,522 | $ 948 | $ 35 | $ 261 | $ 81 | $ 113 | $ 1,645 | $ 1,020 | | | | $ 39 | | $ 476 | $ 1,331 | | | | $ 473 | | $ 202 | | | $ 11,146 |
| Creekside HS | 1,789 | $ 4,975 | $ 912 | $ 328 | $ 222 | $ 75 | $ 104 | $ 2,258 | $ 95 | $ 519 | | | $ 36 | $ 68 | $ 439 | $ 1,429 | | | $ 145 | $ 674 | | $ 221 | | | $ 12,501 |
| 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 | $ 1,355 | $ 824 | | | | $ 33 | | $ 470 | $ 1,262 | | | | $ 366 | | $ 178 | | | $ 10,367 |
| 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




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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | $ 607 | $1,133 | | | | $ 44 | | $ 445 | $ 726 | | | | $ 1,146 | $ 418 | $ 145 | | | $ 10,426 |
| Global Impact Academy | 601 | $ 5,179 | $ 1,851 | $ 55 | $ 101 | $ 223 | $ 309 | $ 1,270 | $ 243 | | | | $ 107 | | $ 642 | $ 854 | | | | $ 1,081 | $ 910 | $ 307 | | | $ 13,133 |
| 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 | $ 1,534 | $ 419 | | | | $ 36 | $ 68 | $ 510 | $ 1,363 | | | | $ 609 | $ 388 | $ 192 | | | $ 11,774 |
| Roswell HS | 1,936 | $ 4,909 | $ 843 | $ 97 | $ 411 | $ 69 | $ 159 | $ 1,731 | $ 378 | | | | $ 33 | $ 31 | $ 440 | $ 1,435 | | | $134 | $ 417 | $ 204 | $ 172 | | | $ 11,463 |
| Tri-Cities HS | 1,687 | $ 5,041 | $ 968 | $ 405 | $ 472 | $ 79 | $ 110 | $ 2,118 | $ 72 | $ 559 | | | $ 38 | $ 72 | $ 505 | $ 1,803 | | $ 167 | $153 | $ 800 | $ 478 | $ 219 | | | $ 14,059 |
| Westlake HS | 1,851 | $ 5,154 | $ 882 | $ 266 | | $ 72 | $ 166 | $ 1,230 | $ 408 | | | | $ 35 | | $ 496 | $ 1,223 | | | $140 | $ 570 | $ 377 | $ 199 | | | $ 11,219 |

# 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

**FY 2026**

**FY26 Midterm**

| 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



| 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.

Fulton County Schools

Where Students Come First

# Appendix Section FY2027



**LopezRivera L. 4th Grade – Bethune ES**

| FY27 Calendar | Position | *Begin* | *End* |
|---|---|---|---|
| **181** | School Nutrition Program Worker<br>School Nutrition Production Chef | July 30, 2026 | May 28, 2027 |
| **184** | Instructional Paraprofessional<br>School Liaison<br>Clinic Assistant | July 27, 2026 | May 28, 2027 |
| **184** | Bus Driver<br>Transportation Assistant | July 27, 2026 | May 27, 2027 |
| **188** | School Nutrition Program Manager | July 21, 2026 | May 28, 2027 |
| **190** | Career/Technology Teacher<br>Campus Security<br>Classroom Teachers/Media Specialist<br>Cluster/School Nurse<br>Curriculum Support Specialist<br>Curriculum Support Teacher (CST)<br>Educational Interpreter<br>Graduation Coach<br>Instructional Coach<br>IST Teacher<br>Multi-Tiered System of Support Teacher<br>PreK Classroom Teacher<br>School Professional Assistant - 190<br>Residency Verification Officer<br>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<br>Work-Based Learning Administrator<br>School Police Officer | July 13, 2026 | June 7, 2027 |
| **210** | LEAP/PATHS Teachers and PARAs<br>Registrar<br>School Nutrition District Chef | July 6, 2026 | June 7, 2027 |
| **220** | Police Investigator<br>School Data Clerks<br>School Technology Specialist - 220 | July 6, 2026 | June 22, 2027 |
| **235** | Administrative/Professional<br>Assistant Principals - Elementary, Middle, High<br>Athletic Director<br>Campus Security<br>Custodian<br>Maintenance<br>Personnel Investigator<br>Police Officer<br>Principal<br>Professional Assistant<br>Program Specialist<br>School Technology Specialist II - 235<br>Transportation Mechanic<br>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.

## 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. There will be no compensation or use of leave on non-work days. Any days missed due to inclement weather will be made up strictly based on school system need.

## 220 DAY EMPLOYEE WORK CALENDAR FOR 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.

## 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.

## 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.

## 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.

## 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.

## 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.

## 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.

## 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.

## 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.

## 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.

## 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.

**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**
**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**
**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**
**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-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**
**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**
**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 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 A - Professional
## Page 1

**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


Step

| | Grade | 1 - 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 190 | 24 | $19.73 | $20.29 | $20.85 | $21.43 | $22.04 | $22.66 | $23.29 | $23.94 | $24.61 | $25.30 | $26.01 | $26.73 | $27.49 | $28.26 | $29.05 | $29.85 | $30.69 | $31.55 | $32.43 | $33.35 | $34.28 | $35.23 | $36.23 |
| | | $ 29,985 | $ 30,841 | $ 31,696 | $ 32,569 | $ 33,494 | $ 34,436 | $ 35,396 | $ 36,391 | $ 37,403 | $ 38,450 | $ 39,533 | $ 40,632 | $ 41,784 | $ 42,953 | $ 44,158 | $ 45,380 | $ 46,654 | $ 47,963 | $ 49,289 | $ 50,685 | $ 52,099 | $ 53,548 | $ 55,066 |
| | 26 | $23.84 | $24.49 | $25.18 | $25.89 | $26.62 | $27.36 | $28.12 | $28.91 | $29.72 | $30.57 | $31.42 | $32.29 | $33.20 | $34.13 | $35.09 | $36.07 | $37.08 | $38.11 | $39.18 | $40.27 | $41.41 | $42.57 | $43.75 |
| | | $ 36,234 | $ 37,229 | $ 38,276 | $ 39,358 | $ 40,458 | $ 41,582 | $ 42,744 | $ 43,948 | $ 45,170 | $ 46,462 | $ 47,753 | $ 49,080 | $ 50,459 | $ 51,872 | $ 53,338 | $ 54,822 | $ 56,358 | $ 57,929 | $ 59,552 | $ 61,210 | $ 62,938 | $ 64,701 | $ 66,498 |
| | 27 | $26.54 | $27.28 | $28.05 | $28.83 | $29.64 | $30.46 | $31.34 | $32.21 | $33.10 | $34.02 | $34.99 | $35.96 | $36.97 | $38.00 | $39.06 | $40.17 | $41.29 | $42.45 | $43.63 | $44.86 | $46.11 | $47.40 | $48.73 |
| | | $ 40,335 | $ 41,470 | $ 42,639 | $ 43,826 | $ 45,048 | $ 46,305 | $ 47,631 | $ 48,958 | $ 50,319 | $ 51,715 | $ 53,181 | $ 54,665 | $ 56,201 | $ 57,754 | $ 59,377 | $ 61,053 | $ 62,763 | $ 64,526 | $ 66,324 | $ 68,191 | $ 70,094 | $ 72,049 | $ 74,073 |
| | 28 | $29.69 | $30.52 | $31.38 | $32.25 | $33.16 | $34.09 | $35.05 | $36.02 | $37.03 | $38.08 | $39.13 | $40.24 | $41.36 | $42.52 | $43.70 | $44.93 | $46.18 | $47.49 | $48.81 | $50.18 | $51.58 | $53.04 | $54.51 |
| | | $ 45,135 | $ 46,392 | $ 47,701 | $ 49,027 | $ 50,406 | $ 51,820 | $ 53,269 | $ 54,752 | $ 56,288 | $ 57,879 | $ 59,482 | $ 61,158 | $ 62,868 | $ 64,631 | $ 66,429 | $ 68,296 | $ 70,199 | $ 72,188 | $ 74,196 | $ 76,273 | $ 78,402 | $ 80,618 | $ 82,853 |

**Transportation Assistants (22) & Bus Drivers (24)**

Step

| | Grade | 1 - 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 184 | 22 | $18.92 | $19.45 | $20.00 | $20.55 | $21.14 | $21.73 | $22.33 | $22.95 | $23.61 | $24.26 | $24.94 | $25.64 | $26.36 | $27.10 | $27.86 | $28.64 | $29.44 | $30.27 | $31.11 | $31.98 | $32.87 | $33.79 | $34.74 |
| | | $ 20,891 | $ 21,475 | $ 22,083 | $ 22,692 | $ 23,338 | $ 23,985 | $ 24,657 | $ 25,341 | $ 26,064 | $ 26,786 | $ 27,534 | $ 28,307 | $ 29,106 | $ 29,917 | $ 30,754 | $ 31,616 | $ 32,504 | $ 33,416 | $ 34,342 | $ 35,305 | $ 36,294 | $ 37,308 | $ 38,348 |
| | 24 | $24.13 | $24.69 | $25.03 | $25.26 | $25.88 | $26.49 | $27.13 | $27.80 | $28.47 | $29.17 | $29.89 | $30.62 | $31.37 | $32.15 | $32.96 | $33.77 | $34.61 | $35.48 | $36.37 | $37.30 | $38.23 | $39.21 | $40.20 |
| | | $ 26,634 | $ 27,255 | $ 27,636 | $ 27,889 | $ 28,574 | $ 29,246 | $ 29,955 | $ 30,691 | $ 31,426 | $ 32,199 | $ 32,998 | $ 33,809 | $ 34,633 | $ 35,495 | $ 36,383 | $ 37,283 | $ 38,208 | $ 39,172 | $ 40,148 | $ 41,174 | $ 42,201 | $ 43,292 | $ 44,382 |

**Notes:**

1. The annual salaries listed in the above 184-Day schedule are based on a 6-hour work day
2. Part-time, temporary Bus Driver Trainee employees will be paid the hourly rate of step 1 on the 184-day, Grade 24 salary scale. Bus Driver Trainee employees are paid for hours worked, no minimum hour guarantee
3. Part-time Bus Driver employees will be paid the hourly rate of step 1 on the 184-Day, Grade 24 salary scale. Part-time Bus Drivers are paid for hours worked; no minimum hour guarantee

**Paraprofessionals, Parent Liaisons, Clinic Assistants**

Step

| | Grade | 1 - 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 184 | 22 | $19.45 | $20.49 | $21.02 | $21.57 | $22.13 | $22.71 | $23.30 | $23.92 | $24.54 | $25.18 | $25.86 | $26.54 | $27.24 | $27.96 | $28.71 | $29.47 | $30.26 | $31.05 | $31.89 | $32.73 | $33.61 | $34.50 | $34.74 |
| | | $ 28,633 | $ 30,162 | $ 30,935 | $ 31,755 | $ 32,575 | $ 33,426 | $ 34,293 | $ 35,208 | $ 36,122 | $ 37,068 | $ 38,061 | $ 39,071 | $ 40,095 | $ 41,152 | $ 42,255 | $ 43,375 | $ 44,542 | $ 45,708 | $ 46,938 | $ 48,184 | $ 49,477 | $ 50,785 | $ 51,132 |

**Building Custodians**

Step

| | Grade | 1 - 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 235 | 20 | $18.92 | $19.45 | $20.00 | $20.55 | $21.14 | $21.73 | $22.33 | $22.95 | $23.61 | $24.26 | $24.94 | $25.64 | $26.36 | $27.10 | $27.86 | $28.64 | $29.44 | $30.27 | $31.11 | $31.98 | $32.87 | $33.79 | $34.74 |
| | | $ 35,576 | $ 36,569 | $ 37,605 | $ 38,641 | $ 39,742 | $ 40,843 | $ 41,988 | $ 43,153 | $ 44,384 | $ 45,614 | $ 46,888 | $ 48,205 | $ 49,565 | $ 50,946 | $ 52,371 | $ 53,839 | $ 55,350 | $ 56,904 | $ 58,480 | $ 60,121 | $ 61,805 | $ 63,532 | $ 65,302 |
| | 23 | $21.84 | $22.46 | $23.09 | $23.73 | $24.40 | $25.09 | $25.78 | $26.50 | $27.25 | $28.01 | $28.80 | $29.60 | $30.43 | $31.28 | $32.16 | $33.06 | $33.98 | $34.94 | $35.92 | $36.93 | $37.95 | $39.02 | $40.11 |
| | | $ 41,059 | $ 42,225 | $ 43,412 | $ 44,621 | $ 45,873 | $ 47,169 | $ 48,464 | $ 49,824 | $ 51,227 | $ 52,652 | $ 54,141 | $ 55,652 | $ 57,207 | $ 58,804 | $ 60,466 | $ 62,150 | $ 63,877 | $ 65,691 | $ 67,525 | $ 69,425 | $ 71,346 | $ 73,354 | $ 75,405 |
| | 25 | $24.84 | $25.54 | $26.25 | $26.97 | $27.73 | $28.51 | $29.30 | $30.13 | $30.98 | $31.85 | $32.74 | $33.64 | $34.60 | $35.56 | $36.56 | $37.58 | $38.64 | $39.72 | $40.83 | $41.98 | $43.14 | $44.36 | $45.60 |
| | | $ 46,694 | $ 48,010 | $ 49,349 | $ 50,709 | $ 52,134 | $ 53,602 | $ 55,091 | $ 56,645 | $ 58,243 | $ 59,884 | $ 61,546 | $ 63,251 | $ 65,043 | $ 66,856 | $ 68,734 | $ 70,656 | $ 72,642 | $ 74,671 | $ 76,765 | $ 78,924 | $ 81,104 | $ 83,392 | $ 85,724 |

**"No Work" Days**

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, employee training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, school police officer, clinic assistant, food service worker, production chef, etc.) will default to non-work days.

In such cases, **employees will be allowed to use up to ten (10) days of their established sick/vacation leave quotas** in lieu of no pay on these remote/no-work days. Any days missed due to inclement weather will be made up strictly based on school system need.

**Fulton County Board of Education**
**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**

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**

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.

# 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
# DAILY RATES FOR SUBSTITUTE EMPLOYEES
# 2026-2027 SCHOOL YEAR

| SCHOOL BASED SUBSTITUTE POSITIONS | | |
|---|---|---|
| Substitute Paraprofessional/Clinic Aide/Clerical | $100 | Per Day |
| Substitute Teacher | $175 | Per Day |
| Substitute Teacher - Long Term Assignment | $190 | Per Day |
| Substitute School Resource Officer | $181 | Per Day |
| Substitute Principal | | |
| Elementary | $335 | Per Day |
| Middle | $365 | Per Day |
| High | $378 | Per Day |
| Substitute Assistant Principal | | |
| Elementary | $294 | Per Day |
| Middle | $316 | Per Day |
| High | $316 | Per Day |

# FY27 SUMMER SCHOOL COMPENSATION

**The following rates apply only to work directly related to the official operation of the district's *Summer School Program (including SPED Extended Year).* All other summer work is to be paid per the rates outlined in the ADDITIONAL PAY guidelines.**

**Summer School Personnel** – qualified employees working beyond the annual contract/work calendar providing day to day instruction, grading, and support to students registered in the FCS summer school program.

| Position | Rate of Pay |
|---|---|
| Teacher** | $50 per hour |
| Afternoon Enrichment Teacher | $50 per hour |
| HS Counselor | $500 (Flat Stipend) + $50 per hour (off contract) |
| Social Worker | $50 per hour |
| Occupational Therapists, Physical Therapists | $50 per hour |
| (SEC) Instructional Support Teacher | $50 per hour |
| (SEC) Behavior Interventionist | $50 per hour |
| | |
| School Resource Officer | Regular Hourly Rate of Pay (off contract) |
| School Data Clerk | Regular Hourly Rate of Pay |
| Paraprofessional (SEC/Extended Year) | Regular Hourly Rate of Pay |
| Professional Assistant | Regular Hourly Rate of Pay |
| Clinic Aide | Regular Hourly Rate of Pay |
| Credit Recovery Lab Paraprofessional Lab Facilitator | Regular Hourly Rate of Pay |
| Cluster Nurse/Special Education Nurse | Regular Hourly Rate of Pay |
| Campus Security Officer | Regular Hourly Rate of Pay |

***Credentialed and qualified staff in the Curriculum Support Teacher (CST), Administrative Assistant (AA) positions, Instructional Coaches, Graduation Coaches, and Counselors will be allowed to work summer school sessions only and paid at the summer school teacher rate***

**IMPORTANT NOTICE:** *The above rates are strictly for SUMMER SCHOOL. Work related to other summer tasks, projects, or programs are to be compensated per the ADDITIONAL PAY GUIDELINES. Do not quote or attempt to pay personnel per the SUMMER SCHOOL rates, such will not be honored or processed by the payroll department.*

| Additional Pay Categories | | | | |
|---|---|---|---|---|
| **Category** | **Additional Work Type** | **Uses Commitment Item** | **Additional Pay Type** | **Rate of Pay** |
| **A1** | **Instruction (Enrichment)**<br>Instructional, enrichment, remedial support provided to students, staff, or parents that support the system/school's improvement and or student achievement goals. | **511096** | **Stipend** | **$31.00 per Hour** |
| **A2** | **Student Supervision**<br>Direct supervision of students serving a consequence for Student Code of Conduct violation via detention and/or Saturday Opportunity School (SOS). | **511096** | **Stipend** | **$31.00 per Hour** |
| **A3** | **Professional Learning (PL) Instructor**<br>PLU or college credit bearing/endorsement courses offered district-wide/metro area and are designed, originated, or facilitated via the FCS Professional Learning department. | **519902** | **Stipend** | **$330.00 - $440.00 per PLU**<br>*Course proposals must be pre-approved by PL for instructors to be eligible for Additional Pay* |
| **A4** | **Mentoring**<br>Extended mentoring support/monitoring as prescribed in a developed and PD approved teacher mentoring program (TAPP, QUESTT, and New Teacher Orientation). | **519902** | **Stipend** | GATAPP<br>**Determined by MRESA**<br>QUESTT<br>**$1,320.00 Year 1/$660.00 Year 2** |
| **A5** | **Additional Pay - Stipend**<br>Test scoring, science fair, bus referral, distinguished schools. | **519901** | **Stipend** | **Varies depending on funding**<br>*(not to exceed $150 in total)* |
| **A6** | **Non- Workday Training Attendance**<br>Incentive for school-based certified staff to attend non-work day trainings (weekend/summer) curriculum/ instructional strategies course(s) that are pre-approved by Professional Learning and/or the Learning; District scheduled meetings | **519901** | **Stipend** | **$22.00 per Hour**<br>*(not to exceed $110.00 per day)* |
| **A7** | **Athletics**<br>The miscellaneous (non-supplemented) work that supports general athletic events (e.g. gate workers).<br>**Activity & Field Trip Drivers**<br>The miscellaneous (non-supplemented) work that supports general athletic events specifically related to activity bus drivers.<br>This category also extends to non-athletic activities (e.g. field trips) where a staff member may drive a bus with students.<br>In both cases, eligible activity bus drivers must hold a CDL and garner annual certificate via the Transportation department.<br>Substitute Teachers are **NOT** eligible to drive a bus, either for an athletic or non-athletic event. | **519902** | **Stipend** | **High School**<br>Gate Workers - **$31.00 per Hour**<br>**Middle School Extramural**<br>Soccer (Lining fields) - **$31.00 per Hour**<br>Volleyball - **$14.00 per Match**<br>Basketball (Score & Clockkeeper) - **$14.00 per Game**<br>**Total Compensation based on Length of Trip**<br>0 - 1:00 **$50.00**<br>1:01 - 1:30 **$65.00**<br>1:31 - 2:00 **$81.00** *These amounts are Per Round Trip (except as noted below)*<br>2:01 - 2:30 **$96.00**<br>2:31 - 3:00 **$110.00**<br>*On an overnight trip, the driver will earn **$110.00 per day** **Athletics** - Must complete Activity Bus Driver Payment Form*<br>***Non-Athletics*** *- Must complete Additional Pay Request Form using school's Cost Center data (NOT Athletics)* |

| Additional Pay Categories | | | | |
|---|---|---|---|---|
| **Category** | **Additional Work Type** | **Uses Commitment Item** | **Additional Pay Type** | **Rate of Pay** |
| **A8** | **Curriculum Development**<br>Qualified personnel writing and revising curriculum resources for school/ district use, including curriculum maps, proficiency scales, pacing guides, unit plans, lesson plans, and digital learning objects. Also includes the development and revisions of assessment resources including item writing, item vetting, and assessment quality control. This includes all assessments used in Fulton's Balanced Assessment program<br>Final product must be approved by the Curriculum Department/Learning Community Expert. | **519902** | **Stipend** | **Curriculum Development**<br>**$825** per 4-week Unit; **$825** per 9-Week/**$1,650** per End-of-Semester Assessment<br>**Curriculum Revisions**<br>**$413** per 4-Week Unit: **$413** per 9-Week/**$852** per End-of- Semester Assessment<br>- or -<br>**$31** per hour with a **per project maximum of 40 total hours** beyond a teacher's regular/contacted work day. |
| **A9** | **Facility Use Agreement**<br>Via a facility use agreement where a lessee must garner the services of a FCS employee in order to access/secure building or use district audio/sound equipment. Stipend/OT pay amount is paid by the lessee to the district. For custodians in this category the additional time is entered into ATLAS Time, not paid via additional pay process. | **519903** | **Stipend** | Teachers - **$31.00 per Hour**<br>Custodians - ***Any time worked by a Custodian should be entered into Employee Express which will calculate the appropriate rate of pay, incl. Overtime, for that employee.*** |
| **A10** | **Student Psychological/Special Education Evaluations - (Summer)**<br>Provides psychological and/or special education evaluations for student referrals made during the summer months. | **519902** | **Stipend** | **Up to $495 per Student Evaluations**<br>(Variant depends on the type and scope of evaluation as determined by the Psychological Service/Special Education departments. Total not to exceed $495) |
| **A11** | **Summer Support – Counselors/CSTs/ISTs/SDI Coaches/ Admin. Assistants**<br>Provides administrative support at the schools when principals are on vacation or for scheduling and student registration during the **Summer only**.<br>**Summer Support- School Technology Specialist**<br>Window device clean up,device surplus, chromebook prep, summer learning support, inventory validation, projector checks, checkmate kiosks updating, media center kiosk updates and reinstalling of Internet access points and Wifi checks, etc.<br>**Summer Support – HS Head Coaches/ Band Directors**<br>Provides program support/work during the summer only. This time would apply to, but is not limited to, care of athletic fields, conducting open gyms, and working with student athletes in the weight room, summer band program practice/extra support, etc. | **Various** | **Stipend** | Counselors **$45.00/Hour** CSTs/ISTs/SDI Coaches/AAs **$45.00/Hour**<br>Sch Tech<br>**Employee Hourly Rate**<br>*(Not to exceed 8 hours)*<br>Head Football Coach<br>**$2,500**<br>Band Director, or Head Baseball, Softball or Basketball Coach<br>**$1,250**<br>Professional Assistant II -190 Day<br>Non-exempt – those working as backup/support during the summer will enter as normal their hours into UKG<br>(80hrs Max per person)<br>Maximum of ten (10) days per Summer per person |

# Fulton County Board of Education 2026 - 2027
## SUPPLEMENTAL DUTY SCHEDULE

| SUPPLEMENTAL DUTY | GR LVL | Finance GL | Finance GL | Cost Center | Func Area | Positions Allocated | Month of Work | Month of Work | Days Assigned | Current Amount |
|---|---|---|---|---|---|---|---|---|---|---|
| Core Subject Contact - ESOL | E | 2150 | Grade/Dept | 5XXX | 2210-1210 | 0 | Aug | May | 190 | $2,416 |
| Core Subject Contact - TAG | E | 2150 | Grade/Dept | 5XXX | 2210-1210 | 0 | Aug | May | 190 | $2,416 |
| | | | | | | | | | | |
| Equipment Comptroller | E | 2050 | Other | 5XXX | 2100-9990 | 1 | Aug | May | 190 | $2,416 |
| Extra Learning & Teacher (ETL) | | | | | | 4 | | | 190 | $2,416 |
| ETL - 504/PBIS/AVID/IB | E | 2050 | Other | 5XXX | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Academic Bowls (Math, Reading, Science, etc.) | E | 2050 | Other | 5XXX | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Art Club | E | 2050 | Other | 5XXX | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Chorus/Music | E | 2050 | Other | 5XXX | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Drama Club | E | 2050 | Other | 5XXX | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Robotics/Technology Club | E | 2050 | Other | 5XXX | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Student Government | E | 2050 | Other | 5XXX | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Yearbook/Journalism/News | E | 2050 | Other | 5XXX | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - School Website Sponsor | E | 2050 | Other | 5XXX | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Student Detention | E | 2050 | Other | 5XXX | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Open | E | 2050 | Other | 5XXX | 2100-9990 | | Aug | May | 190 | $2,416 |
| Extra Athletics (EA) | | | | | | | | | | |
| EA - Club Sports Sponsor | E | 2050 | Other | 5XXX | 2100-9990 | 0 | Aug | May | 190 | $2,416 |
| EA - Open | E | 2050 | Other | 5XXX | 2100-9990 | 0 | Aug | May | 190 | $2,416 |
| Grade Level/Dept. Chair-E | E | | | | | | | | | |
| Kindergarten | E | 2150 | Grade/Dept | 5XXX | 2210-1210 | 1 | Aug | May | 190 | $2,416 |
| Grade 1 | E | 2150 | Grade/Dept | 5XXX | 2210-1210 | 1 | Aug | May | 190 | $2,416 |
| Grade 2 | E | 2150 | Grade/Dept | 5XXX | 2210-1210 | 1 | Aug | May | 190 | $2,416 |
| Grade 3 | E | 2150 | Grade/Dept | 5XXX | 2210-1210 | 1 | Aug | May | 190 | $2,416 |
| Grade 4 | E | 2150 | Grade/Dept | 5XXX | 2210-1210 | 1 | Aug | May | 190 | $2,416 |
| Grade 5 | E | 2150 | Grade/Dept | 5XXX | 2210-1210 | 1 | Aug | May | 190 | $2,416 |
| Special Ed (Cat 1-4) | E | 2150 | Grade/Dept | 5XXX | 2210-1210 | 1 | Aug | May | 190 | $2,416 |
| PBIS Coach | E | 2150 | Other | 5XXX | 2100-9990 | 1 | Aug | May | 190 | $2,416 |
| Professional Learning Facilitator | E | 2150 | Other | 5XXX | 2100-9990 | 0 | Aug | May | 190 | $2,416 |
| MTSS/504 Team Chair | E | 2050 | Other | 5XXX | 2100-9990 | 0 | Aug | May | 190 | $3,624 |
| Textbook Inventory | E | 2050 | Other | 5XXX | 2100-9990 | 1 | Aug | May | 190 | $1,944 |
| Vanguard** | E | 2050 | Other | 5XXX | 2100-9990 | 1 | Aug | May | 190 | $2,416 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Band Director | H | 2050 | Other | 7XXX000010 | 2100-9990 | 1 | Aug | May | 190 | $7,045 |
| Band Assistant Director | H | 2050 | Other | 7XXX000010 | 2100-9990 | 1 | Aug | May | 190 | $2,516 |
| Baseball Coach Assistant | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 2 | Jan | May | 108 | $3,183 |
| Baseball Coach Head | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Jan | May | 108 | $5,498 |
| Basketball B-Team-Boys | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Oct | Mar | 114 | $4,051 |
| Basketball Coach Head-Boys | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Oct | Mar | 114 | $7,524 |
| Basketball Coach Jr Var-Boys | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Oct | Mar | 114 | $4,051 |
| Basketball Var Assistant-Boys | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Oct | Mar | 114 | $4,051 |
| Basketball B-Team-Girls | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Oct | Mar | 114 | $4,051 |
| Basketball Coach Head-Girls | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Oct | Mar | 114 | $7,524 |
| Basketball Coach Jr Var-Girls | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Oct | Mar | 114 | $4,051 |
| Basketball Var Assistant-Girls | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Oct | Mar | 114 | $4,051 |
| Business Manager | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Aug | May | 190 | $2,778 |
| Canvas Champion | H | 2050 | Other | 7XXX000010 | 2100-9990 | 1 | Aug | May | 190 | $2,416 |
| Cheerleader Coach 9th Gr Basketball | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Oct | Feb | 86 | $2,025 |
| Cheerleader Coach B-Team Basketball | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Oct | Feb | 86 | $2,025 |
| Cheerleader Coach Head Basketball | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Oct | Mar | 86 | $2,894 |
| Cheerleader Coach 9th Gr. Football | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Aug | Nov | 86 | $2,025 |
| Cheerleader Coach B-Team Football | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Aug | Nov | 86 | $2,025 |
| Cheerleader Coach Head Football | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Aug | Dec | 86 | $2,894 |
| Chorus-H | H | 2050 | Other | 7XXX000010 | 2100-9990 | 1 | Aug | May | 190 | $3,624 |
| Competitive Cheerleading Sponsor | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Aug | Nov | 85 | $2,894 |
| Competitive Dance Team | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Aug | Feb | 159 | $2,516 |
| Coordinator-Offensive | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | | Aug | Nov | 135 | $7,200 |
| Coordinator-Defensive | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 0 | Aug | Nov | 135 | $7,200 |
| Coordinator-Special Teams | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 0 | Aug | Nov | 135 | $7,200 |
| Cross Country Coach Head-Boys | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Aug | Nov | 84 | $4,341 |
| Cross Country Coach Head-Girls | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Aug | Nov | 84 | $4,341 |
| Cross Country Coach Assistant | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 2 | Aug | Nov | 84 | $2,894 |
| Debate Sponsor | H | 2050 | Other | 7XXX000010 | 2100-9990 | 1 | Aug | Feb | 159 | $2,416 |
| Drama Instructor | H | 2050 | Other | 7XXX000010 | 2100-9990 | 1 | Aug | Nov | 82 | $3,624 |
| Drill/Flag Corps/Majorette/JROTC | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Aug | May | 190 | $2,778 |
| E-Sport-Fall | H | 2050 | Other | 7XXX000110 | 2100-9990 | 0 | Sept | Dec | 72 | $2,416 |
| E-Sport-Spring | H | 2050 | Other | 7XXX000110 | 2100-9990 | 0 | Jan | May | 72 | $2,416 |
| Equipment Comptroller | H | 2050 | Other | 7XXX000010 | 2100-9990 | 1 | Aug | May | 190 | $2,416 |
| Extra Learning & Teacher (ETL) | | | | | | 10 | | | 190 | $2,416 |
| ETL - 504/PBIS/AVID/IB | H | 2050 | Other | 7XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Academic Bowls (Math, Reading, Science, etc.) | H | 2050 | Other | 7XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Beta Club | H | 2050 | Other | 7XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |

# Fulton County Board of Education 2026 - 2027
## SUPPLEMENTAL DUTY SCHEDULE

| SUPPLEMENTAL DUTY | GR LVL | Finance GL | Finance GL | Cost Center | Func Area | Positions Allocated | Month of Work | Month of Work | Days Assigned | Current Amount |
|---|---|---|---|---|---|---|---|---|---|---|
| ETL - Art Club | H | 2050 | Other | 7XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Chorus/Music | H | 2050 | Other | 7XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Debate Club | H | 2050 | Other | 7XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - 9-12 Class Sponsor | H | 2050 | Other | 7XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Drama Club | H | 2050 | Other | 7XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Prom/Homecoming Sponsor | H | 2050 | Other | 7XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Graduation Sponsor | H | 2050 | Other | 7XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Robotics/Technology Club | H | 2050 | Other | 7XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Student Government | H | 2050 | Other | 7XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Yearbook/Journalism/News | H | 2050 | Other | 7XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - School Website Sponsor | H | 2050 | Other | 7XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Student Detention | H | 2050 | Other | 7XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Open | H | 2050 | Other | 7XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| Extra Athletics (EA) | | | | | | | | | | |
| EA - Assistant Athletic Director | H | 2050 | Other | 7XXX000110 | 2100-9990 | 0 | Aug | May | 190 | $2,516 |
| EA - Club Sports Sponsor | H | 2050 | Other | 7XXX000110 | 2100-9990 | 0 | Aug | May | 190 | $2,416 |
| EA - Open | H | 2050 | Other | 7XXX000110 | 2100-9990 | 0 | Aug | May | 190 | $2,416 |
| Flag Football Head | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Sept | Dec | 70 | $2,894 |
| Flag Football Assistant | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Sept | Dec | 70 | $2,025 |
| Football Coach 9th Grade | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 0 | Aug | Nov | 135 | $4,252 |
| Football Coach Assistant | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 9 | Aug | Dec | 135 | $6,076 |
| Football Coach Head | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Aug | Dec | 135 | $9,260 |
| Golf Coach Head - Boys | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Feb | May | 65 | $2,894 |
| Golf Coach Head - Girls | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Feb | May | 65 | $2,894 |
| Golf Coach Assistant | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 0 | Feb | May | 65 | $2,025 |
| Grade Level/Dept Chair-H * | H | | | | | | | | | |
| Business Ed/Career | H | 2150 | Grade/Dept | 7XXX000010 | 2210-1210 | 1 | Aug | May | 190 | $4,451 |
| English | H | 2150 | Grade/Dept | 7XXX000010 | 2210-1210 | 1 | Aug | May | 190 | $4,451 |
| Foreign Language | H | 2150 | Grade/Dept | 7XXX000010 | 2210-1210 | 1 | Aug | May | 190 | $4,451 |
| Math | H | 2150 | Grade/Dept | 7XXX000010 | 2210-1210 | 1 | Aug | May | 190 | $4,451 |
| Science | H | 2150 | Grade/Dept | 7XXX000010 | 2210-1210 | 1 | Aug | May | 190 | $4,451 |
| Social Studies | H | 2150 | Grade/Dept | 7XXX000010 | 2210-1210 | 1 | Aug | May | 190 | $4,451 |
| Physical Education | H | 2150 | Grade/Dept | 7XXX000010 | 2210-1210 | 1 | Aug | May | 190 | $4,451 |
| Special Ed (Cat 1-4) | H | 2150 | Grade/Dept | 7XXX000010 | 2210-1210 | 1 | Aug | May | 190 | $4,451 |
| TAG | H | 2150 | Grade/Dept | 7XXX000010 | 2210-1210 | 1 | Aug | May | 190 | $4,451 |
| Fine Arts | H | 2150 | Grade/Dept | 7XXX000010 | 2210-1210 | 1 | Aug | May | 190 | $4,451 |
| ESOL | H | 2150 | Grade/Dept | 7XXX000010 | 2210-1210 | 1 | Aug | May | 190 | $4,451 |
| Gymnastics Coach | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Jan | April | 75 | $3,183 |
| Gymnastics Coach Assistant | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 0 | Jan | May | 75 | $2,025 |
| Head Counselor | H | 2150 | Grade/Dept | 7XXX000010 | 2210-1210 | 1 | Aug | May | 190 | $4,451 |
| JROTC Extracurricular | H | 2050 | Other | 7XXX000010 | 2100-9990 | 1 | Aug | May | 190 | $2,416 |
| Lacrosse Head-Boys | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Jan | May | 96 | $4,341 |
| Lacrosse Asst-Boys | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 2 | Jan | May | 96 | $2,894 |
| Lacrosse Head-Girls | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Jan | May | 96 | $4,341 |
| Lacrosse Asst-Girls | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 2 | Jan | May | 96 | $2,894 |
| MTSS/504 Team Chair | H | 2050 | Other | 7XXX000010 | 2100-9990 | 0 | Aug | May | 190 | $3,624 |
| Orchestra/String Director-H | H | 2050 | Other | 7XXX000010 | 2100-9990 | 1 | Aug | May | 190 | $3,624 |
| PBIS Coach | H | 2150 | Grade/Dept | 7XXX000010 | 2100-9990 | 1 | Aug | May | 190 | $2,416 |
| Professional Learning Facilitator | H | 2150 | Grade/Dept | 7XXX000010 | 2100-9990 | 0 | Aug | May | 190 | $2,416 |
| Rifle Team | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Aug | April | 229 | $2,778 |
| Soccer Coach Assistant-Boys | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Jan | May | 85 | $2,894 |
| Soccer Coach Head-Boys | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Jan | May | 85 | $4,341 |
| Soccer Coach Assistant-Girls | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Jan | May | 85 | $2,894 |
| Soccer Coach Head-Girls | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Jan | May | 85 | $4,341 |
| Softball Assistant Coach | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Aug | Oct | 83 | $2,894 |
| Softball Coach Head | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Aug | Oct | 83 | $4,051 |
| Student Success Skills Champion | H | 2050 | Other | 7XXX000010 | 2100-9990 | 1 | Aug | May | 190 | $2,416 |
| Swimming Coach | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Oct | Feb | 102 | $4,051 |
| Swimming Coach Assistant | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Oct | Feb | 102 | $3,183 |
| Tennis Coach Head-Boys | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Jan | May | 85 | $2,894 |
| Tennis Coach Head-Girls | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Jan | May | 85 | $2,894 |
| Tennis Coach Assistant | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 0 | Jan | May | 85 | $2,025 |
| Textbook Inventory | H | 2050 | Other | 7XXX000010 | 2100-9990 | 1 | Aug | May | 190 | $1,944 |
| Track Assistant Coach-Boys | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Jan | May | 102 | $2,894 |
| Track Coach Head-Boys | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Jan | May | 102 | $4,919 |
| Track Assistant Coach-Girls | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Jan | May | 102 | $2,894 |
| Track Coach Head-Girls | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Jan | May | 102 | $4,919 |
| Volleyball Coach Head-Girls | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Aug | Oct | 83 | $4,051 |
| Volleyball Coach JV-Girls | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Aug | Oct | 83 | $2,894 |
| Weight Training-Fall | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 0 | Aug | Dec | 85 | $2,025 |
| Weight Training-Spring | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 0 | Jan | May | 85 | $2,025 |
| Wrestling Coach Assistant-Boys | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Oct | Feb | 102 | $3,762 |
| Wrestling Coach Head-Boys | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Oct | Feb | 102 | $4,919 |

# Fulton County Board of Education 2026 - 2027
## SUPPLEMENTAL DUTY SCHEDULE

| SUPPLEMENTAL DUTY | GR LVL | Finance GL | Finance GL | Cost Center | Func Area | Positions Allocated | Month of Work | Month of Work | Days Assigned | Current Amount |
|---|---|---|---|---|---|---|---|---|---|---|
| Wrestling Coach Assistant-Girls | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Oct | Feb | 102 | $3,762 |
| Wrestling Coach Head-Girls | H | 2100 | Coaching | 7XXX000110 | 2100-9990 | 1 | Oct | Feb | 102 | $4,919 |
| Vanguard** | H | 2050 | Other | 7XXX000010 | 2100-9990 | 1 | Aug | May | 190 | $2,416 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Canvas Champion | M | 2050 | Other | 6XXX000010 | 2100-9990 | 1 | Aug | May | 190 | $2,416 |
| Chorus-M | M | 2050 | Other | 6XXX000010 | 2100-9990 | 1 | Aug | May | 190 | $3,382 |
| Core Subject Contact | | | | | | 4 | | | 190 | $2,416 |
| Core Subject Contact - ELA | M | 2150 | Grade/Dept | 6XXX000010 | 2210-1210 | | Aug | May | 190 | $2,416 |
| Core Subject Contact - Math | M | 2150 | Grade/Dept | 6XXX000010 | 2210-1210 | | Aug | May | 190 | $2,416 |
| Core Subject Contact - Science | M | 2150 | Grade/Dept | 6XXX000010 | 2210-1210 | | Aug | May | 190 | $2,416 |
| Core Subject Contact - Social Science | M | 2150 | Grade/Dept | 6XXX000010 | 2210-1210 | | Aug | May | 190 | $2,416 |
| Core Subject Contact - ESOL | M | 2150 | Grade/Dept | 6XXX000010 | 2210-1210 | | Aug | May | 190 | $2,416 |
| Core Subject Contact - TAG | M | 2150 | Grade/Dept | 6XXX000010 | 2210-1210 | | Aug | May | 190 | $2,416 |
| Core Subject Contact - World Language | M | 2150 | Grade/Dept | 6XXX000010 | 2210-1210 | | Aug | May | 190 | $2,416 |
| Equipment Comptroller | M | 2050 | Other | 6XXX000010 | 2100-9990 | 1 | Aug | May | 190 | $2,416 |
| Extra Learning & Teacher (ETL) | | | | | | 6 | | | 190 | $2,416 |
| ETL - 504/PBIS/AVID/IB | M | 2050 | Other | 6XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Academic Bowls (Math, Reading, Science, etc.) | M | 2050 | Other | 6XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Beta Club | M | 2050 | Other | 6XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Art Club | M | 2050 | Other | 6XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Chorus/Choir/ | M | 2050 | Other | 6XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Dance Club | M | 2050 | Other | 6XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Debate Club | M | 2050 | Other | 6XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Drama Club | M | 2050 | Other | 6XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Robotics/Technology Club | M | 2050 | Other | 6XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Student Government | M | 2050 | Other | 6XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Yearbook/Journalism/News | M | 2050 | Other | 6XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - School Website Sponsor | M | 2050 | Other | 6XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Student Detention | M | 2050 | Other | 6XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| ETL - Open | M | 2050 | Other | 6XXX000010 | 2100-9990 | | Aug | May | 190 | $2,416 |
| Extra Athletics (EA) | M | 2050 | Other | | | | | | | |
| EA - Club Sports Sponsor | M | 2050 | Other | 6XXX000010 | 2100-9990 | 0 | Aug | May | 190 | $2,416 |
| EA - Open | M | 2050 | Other | 6XXX000010 | 2100-9990 | 0 | Aug | May | 190 | $2,416 |
| Grade Level/Dept Chair-M | M | | | | | | | | | |
| Grade 6 | M | 2150 | Grade/Dept | 6XXX000010 | 2210-1210 | 1 | Aug | May | 190 | $2,416 |
| Grade 7 | M | 2150 | Grade/Dept | 6XXX000010 | 2210-1210 | 1 | Aug | May | 190 | $2,416 |
| Grade 8 | M | 2150 | Grade/Dept | 6XXX000010 | 2210-1210 | 1 | Aug | May | 190 | $2,416 |
| Connections | M | 2150 | Grade/Dept | 6XXX000010 | 2210-1210 | 1 | Aug | May | 190 | $2,416 |
| Physical Education | M | 2150 | Grade/Dept | 6XXX000010 | 2210-1210 | 1 | Aug | May | 190 | $2,416 |
| Special Ed (Cat 1-4) | M | 2150 | Grade/Dept | 6XXX000010 | 2210-1210 | 1 | Aug | May | 190 | $2,416 |
| Instrumental Director-M | M | 2050 | Other | 6XXX000010 | 2100-9990 | 2 | Aug | May | 190 | $3,382 |
| Intramural/Extramural Sports | | | | | | | | | | |
| Extramural Assistant-Soccer | M | 2100 | Coaching | 6XXX000110 | 2100-9990 | 1 | Sept | Oct | 40 | $1,385 |
| Extramural Assistant-Tennis | M | 2100 | Coaching | 6XXX000110 | 2100-9990 | 1 | Sept | Oct | 40 | $1,385 |
| Intramural Assistant-Fall | M | 2100 | Coaching | 6XXX000110 | 2100-9990 | 2 | Sept | Oct | 40 | $1,385 |
| Extramural Assistant-Volleyball | M | 2100 | Coaching | 6XXX000110 | 2100-9990 | 2 | Dec | Jan | 40 | $1,385 |
| Extramural Assistant-Gymnastics | M | 2100 | Coaching | 6XXX000110 | 2100-9990 | 1 | Dec | Jan | 40 | $1,385 |
| Intramural Assistant-Winter | M | 2100 | Coaching | 6XXX000110 | 2100-9990 | 2 | Dec | Jan | 40 | $1,385 |
| Extramural Assistant-Basketball | M | 2100 | Coaching | 6XXX000110 | 2100-9990 | 2 | Feb | Mar | 40 | $1,385 |
| Extramural Assistant-Track | M | 2100 | Coaching | 6XXX000110 | 2100-9990 | 2 | Feb | Mar | 40 | $1,385 |
| Intramural Assistant-Spring | M | 2100 | Coaching | 6XXX000110 | 2100-9990 | 2 | Feb | Mar | 40 | $1,385 |
| Intramural/Extramural Leader | M | 2100 | Coaching | 6XXX000110 | 2100-9990 | 1 | Sept | April | 150 | $4,630 |
| MTSS/504 Team Chair | M | 2050 | Other | 6XXX000010 | 2100-9990 | 0 | Aug | May | 190 | $3,624 |
| PBIS Coach | M | 2150 | Grade/Dept | 6XXX000010 | 2100-9990 | 1 | Aug | May | 190 | $2,416 |
| Professional Learning Facilitator | M | 2150 | Grade/Dept | 6XXX000010 | 2100-9990 | 0 | Aug | May | 190 | $2,416 |
| Textbook Inventory | M | 2050 | Other | 6XXX000010 | 2100-9990 | 1 | Aug | May | 190 | $3,624 |
| Vanguard** | M | 2050 | Other | 6XXX000010 | 2100-9990 | 1 | Aug | May | 190 | $2,416 |

**Additional Summer Supplements**

| | |
|---|---|
| **Head Coach- Baseball, Softball, Basketball** | **$1,250** |
| **Head Coach - Football** | **$2,500** |
| **Band Director** | **$1,250** |

* Grade Level/Dept Chair-H - All grade level/dept chairs supervising fewer than 7 teachers above the base of 4 will be guaranteed $4,080 annually
With the exception of 190 days, all other days worked include Saturdays

** Schools with 800 or less students earn 1 supplement while schools with 801 or more students earn 2 supplements

Fulton County Schools

Where Students Come First

# FY 2027 Budget

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

1st Students