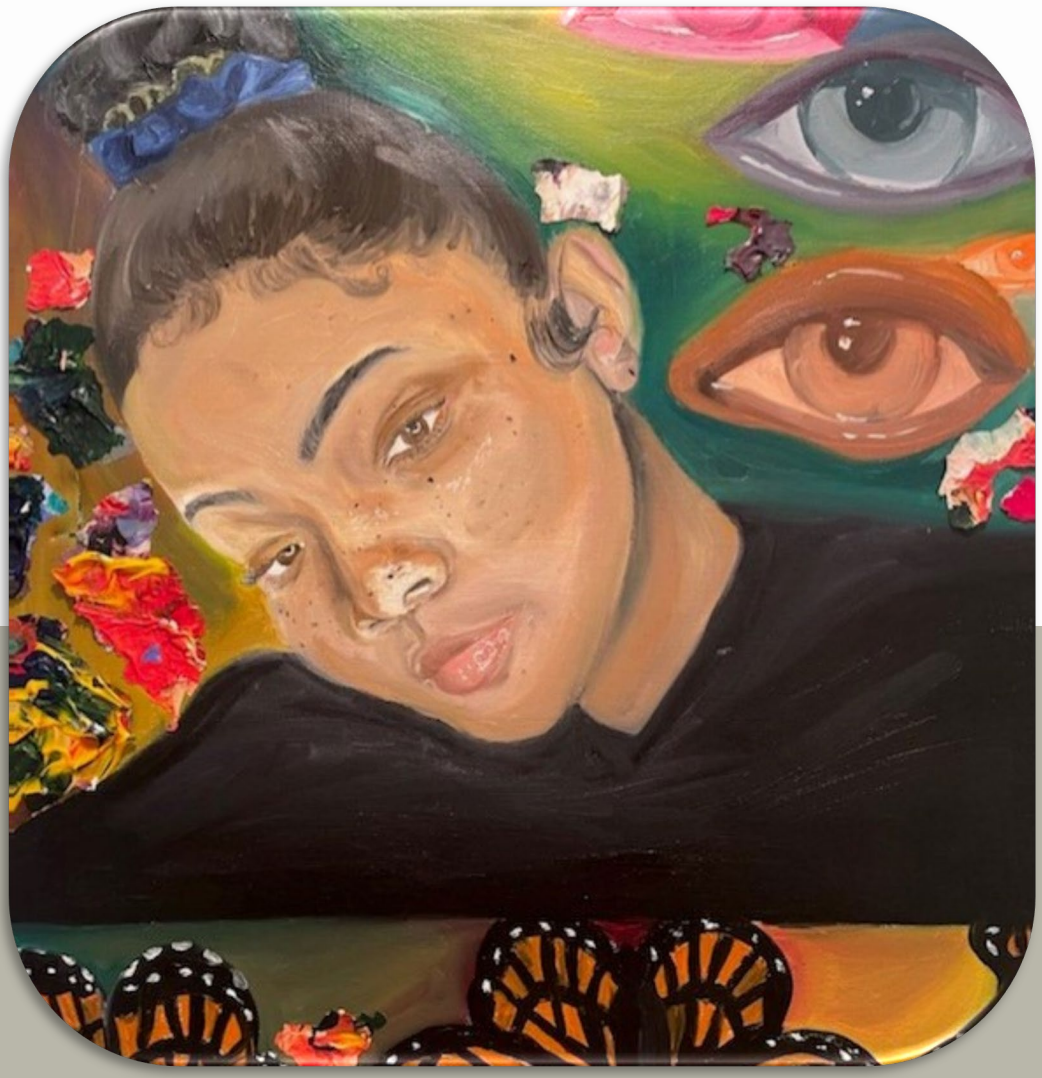
Fulton County Schools

Where Students Come First



Amaya B. – Westlake HS

FY2022 Budget

6201 Powers Ferry Rd NW

Atlanta, GA 30339

www.fultonschools.org

students 1st

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 2020–2021.

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

MERITORIOUS BUDGET AWARD

W. Edward Chabal
President

David J. Lewis
Executive Director



Government Finance Officers Association

AWARD FOR BEST PRACTICES IN SCHOOL BUDGETING

Presented to:

Fulton County School System
Georgia

For Fiscal Year Ending
June 30, 2020

Christopher P. Morrill

EXECUTIVE DIRECTOR/CEO

The Award for Best Practices in School Budgeting is presented by the Government Finance Officers Association (GFOA) annually to school districts demonstrating a budget process aligned with GFOAs' best practice recommendations. Budget processes are evaluated based on a number of criteria that focus on alignment of resources towards student achievement focusing on collaboration, communication, and rigorous development, evaluation, and prioritization of strategies to achieve a district's goals and objectives. In addition, the award includes criteria for conveying the results of this budget process through the budget presentation and also utilizing continuous improvement approaches to monitor outcomes.

Table of Contents

Executive Summary Section

Executive Summary Table of Contents 8

Executive Summary 9

Organizational Section

District Overview 79

Organizational Structure 80
Organizational Chart 81
Map of the District 92
Profile of Fulton County 93
Ethnological Comparison of Students 95
Student Enrollment Ethnicity 97
Georgia Milestones Results 99
The College and Career Ready Performance Index 122
Population Demographics 129
Free and Reduce Price Meal Eligibility 132

District Vision, Mission, and Goals 135

Mission Statement 136
Fulton County Schools as a Charter System 137
Strategic Plan Balanced Scorecard 139
Budget Development Process 143

District Policies 147

District Policies and Procedures 148
Chart of Accounts 185

Financial Section

Revenue Summary 214

Revenue Overview 215
Revenue Sources Summary by Year 218
Revenue Sources Summary by Fund 219
Revenue Sources Summary by Object 220
Revenue Sources Summary by Source 222
Tax Digest Revenue Charts 223

Expenditure Summary 231

Expenditure Overview 232
Expenditure Chart by Fund 234
Expenditure Chart by Object 235
Expenditure Chart by Function 236
Expenditure Chart per Student 238
Expenditure Chart per Student by Year 239

Table of Contents

Expenditure Chart /Digest Per FTE 240
Expenditure Summary by Org Unit 241

Fund 100 – General Fund 254

State Allotment Overview 255
General Fund Chart - Revenue vs. Expenses 260
General Fund Chart - Revenue 261
General Fund Chart - Expenditure 262
General Fund Chart by Function 263
General Fund Chart Budget Summary 264
General Fund Chart Fund Balance History 265

Selected Program Budgets 266

Special Ed. CAT. I-V 267
ESOL 270
EIP/Remedial 272
TAG 275

Budgets by Organization 278

Fund 200 – Debt Service 293

Debt Service Overview 294
Legal Debt Margin 300
Debt Service Revenue vs. Expenses 301
Debt Service Budget Projection 303

Fund 3XX – Capital Projects 304

Capital Projects Overview 305
Capital Revenues vs Expenditures 307
SPLOST Capital Revenue Budget by Year 308
Capital Program Cash Flow Projections 311
Capital Programs Major Project Sheets 313

Special Revenue 316

Special Revenue Funds Overview 317
Special Revenue Summary Budget by Program 325
Special Revenue Charts 327

School Nutrition 341

School Nutrition Revenue vs. Expenses 342
School Nutrition Summary 343

Informational Section

Enrollment & Staffing Summary 345

Enrollment and Staffing Projections Methodology 346
Enrollment Summary 347

Additional Department Data 353

Division Summary 354
Onetime Expenditure Requests 370

Staffing Allocations and Formulas 371

School Allotment Guidelines 372
Staffing Summary by Fund 386
Staffing Summary Five Year 391
School Staffing All Funds 397
Pencil Charts 401

Statistics & Details 418

Property Values & Taxes 419
Millage Rate Impact 420
Five-Year Budget Summary (General Fund) 421
Five-Year Budget Summary (Special Revenue Fund) 422
Five-Year Financial Forecast 423
Debt Service Overview 426
SPLOST Capital Revenue Budget by Year 432
Visual Data Analyses 435
Current Fiscal Year - Tentative Budgets 439
Student Enrollment Forecast by Grade Level 440

Salary Schedules 441

Talent Executive Summary 442
Work-Day Calendars 443
Non-Teaching Salary Schedule 457
Teacher Salary Schedule 465
School Nutrition Salary Schedule 471
Pre-K Employee Salary Schedule 473
Substitute Employee Salary Schedule 475
Supplemental Duty Salary Schedule 477
Additional Pay Schedule 482
Summer School Schedule 484
Comparative Salary Data 486

QBE Allotment Sheets 492

Glossary 504

Fulton County Schools

Where Students Come First

Executive Summary Section FY2022



Marlo D. 3rd Grade – Findley Oak ES

Executive Summary Table of Contents

Executive Summary 9

Mission Statement 11

Fulton County Board of Education 12

Organizational Structure 13

Fulton County Schools Administration 14

Fulton County Facts at a Glance 19

Fulton County Schools Performance Results 20

Budget Development Process 28

Budget Calendar 32

Budget Highlights 33

Budget Summary - Tentative Budgets by Fund 35

Budget Summary - FY22 Tentative Budget 36

General Fund Five-Year Revenues & Expenditures 37-38

FY22 General Fund Expenditures & Revenues 39-41

Millage Rate Impact & Tax Digest 42-43

Explanation of Allocations – Expenditures & Revenues 44-45

Property Values & Taxes 46

Division Summary 47

One-Time Requests 48

Position Changes 49

Strategic Plan Overview 50

Five-Year Staffing Summary - All Funds 56

Staffing Summary - Schools 62

Student Enrollment Summary & Forecast 66

Five-Year Financial Forecast 67

Visual Data Analyses 71

Debt Management 75

Closing Remarks 76

Founded in 1871, Fulton County Schools (FCS) is one of the oldest and largest school districts in Georgia. 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 presented to Fulton's schools, staff, and students.

On April 15th, 2021, the Superintendent recommended a $1.096 billion General Fund budget for the 2021-2022 school year. This is an increase 3% from the original budget for the 2020-2021 school year.

The Fulton County School System is anticipating a 3.51% increase in the local property tax digest in FY22. It is the goal of FCS to strategically use revenue to support the districts Strategic Plan, to provide competitive compensation to our teachers, and to manage the increased cost of the Teachers Retirement System. It is the District's goal to manage and protect public funds and assets through efficient and effective use of available resources, so our students graduate ready to pursue and succeed on their chosen paths. The FY22 budget was prepared with academic achievement for all students as the goal, so that vital programs would remain intact while keeping expenditures at a level which keeps the fund balance at a healthy level.

The following assumptions are included in the proposed General Fund Budget for the fiscal year ending in 2022 (FY22): increase to the Teacher's Retirement system employer contribution rate, paid step increase, and a 2% salary increase plus a step for all eligible employees. Some revenue assumptions include an estimated 3.51% increase in all tax sources, an -4.53% decrease in Quality Basic Education (QBE) funds which for FY22 includes an austerity reduction and has an 3.21% increase in local fair share which decreases state revenue to the District.

The ending fund balance in FY21 is projected to be 25% of the expenditure budget.

Fulton County Schools has the lowest total millage rate of any of the comparable sized school districts in Georgia.

History of Fund Balance			
Fiscal Year	**Fund Balance**	**Expenditures**	**% of Exp.**
FY13	$236,707,512	$813,832,178	29%
FY14	$238,876,463	$828,069,546	29%
FY15	$240,783,036	$915,873,511	26%
FY16	$243,726,956	$949,449,383	21%
FY17	$237,945,899	$987,008,426	22%
FY18	$208,177,833	$1,009,535,284	21%
FY19	$221,469,841	$1,038,280,846	19%
FY20	$243,097,404	$1,061,910,739	17%
FY21 est.	$258,189,923	$1,032,411,925	25%
FY22 est.	$237,573,014	$1,096,424,420	22%

FY21 Millage Rates	
District	**Millage Rate**
Fulton	17.796
Gwinnett	21.600
DeKalb	23.080
Cobb	18.900
Atlanta	20.740

Thinking long-term, we strategically utilize and maintain the fund balance in a way to keep the District in a good financial position. This philosophy will allow the District to weather the state's recent economic crisis to use resources wisely as the state's economy improves.

Fulton County Schools continuously strives to improve academic outcomes for all students with the resources available to the District.

The 2021-2022 school year will begin with more than 11,491 General Fund budgeted positions. Salary and benefits make up approx. 83% of the budget proposal, which is consistent with most school districts.

The proposed budget is available for all stakeholders on our website, located at fultonschools.org. The stakeholders may submit any concerns or questions regarding the budget or budget development process. The public is also given the opportunity to provide input during public hearings scheduled in May and June.

We would like to thank everyone who helps provide resources to Fulton County Schools. Your support has made it possible for the children of Fulton County to continue to meet high standards of academic excellence preparing them to graduate ready to pursue and succeed on their chosen paths.







Our Mission

- To educate every student to be a responsible, productive citizen.

Our Vision

- For all students to learn to their full potential.

We Believe In

- 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

Value Statements

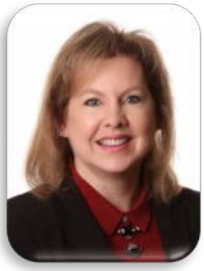
- Each Fulton County school will educate every student to his/her fullest potential.
- Fulton County will engage parents as key partners in the educational process.
- Each Fulton County school will be the preferred school for its students and parents.
- Each Fulton County school will provide greater 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.







Fulton County Board of Education



Katha Stuart
District 1



Katie Reeves
District 2



Gail Dean
District 3



Franchesca Warren
District 4



Linda McCain
District 5



Kimberly Dove
District 6
Vice President



Julia C. Bernath
District 7
Board President



Dr. Mike Looney
Superintendent

Our Mission is to educate every student to be a responsible, productive citizen.

The Fulton County School System is governed by an elected seven-member Board of Education which selects the Superintendent of Schools. The primary duty of the Board of Education is to enact policy while the Superintendent and District Staff enforce the school system's strategic mission and board policies to ensure that each student has an equal opportunity for a quality education.

Within the school system, the Superintendent oversees the operations of six divisions – Governance and Strategy, Academics, Financial Services, Information Technology, Operations, and Talent. These divisions and their corresponding departments work together to support the instruction and well-being of all students, teachers and staff, and the schools of Fulton County.

The Fulton County School System continues to assess its processes, systems, and structures to ensure that all are efficiently enabled and aligned to meet our core competency of quality teaching and learning. With that in mind, District leadership has determined that some changes in the current organizational structure would be beneficial for (1) increasing timely support to schools (2) redirecting resources to facilitate our strategic plan objectives, and (3) improving overall alignment of departmental work. The most notable change will be splitting the current learning communities into seven cluster zones.

The primary benefit of this change will be additional local support for Zone Superintendents and support personnel focused on instruction. This change will also allow learning community specialists to be deployed more strategically to support district initiatives and local school needs. In the new structure, Zone Superintendents will supervise significantly fewer school sites, thereby allowing more time for quality engagements with principals/assistant principals and more presence in schools and school communities. Aligning our departmental staff/work will allow for greater fidelity in accountability/reporting, increased efficiency by eliminating redundancy between offices, and greater clarity in how we communicate internally and external.







Governance and Strategy Division

Superintendent ..... Mike Looney, Ed.D.

Executive Director Office of the Superintendent and Board Services ..... Julie Baldwin
Executive Director of Internal Affairs..... James Yerich
Executive Director of Safety & Security .....Shannon Flounnory
Executive Director of Governance & Strategy ..... Ryan Moore
Chief of Police ..... Mark Sulborski
Director of District Health Services.....Lynne Meadows
Coordinator of Program Evaluation ..... Jhanelle Adams
Coordinator of Safety and Security.....William Hildreth
Coordinator of School Flexibility/Governance.....Frederick Benschine
Coordinator of Charter Schools .....Andrea Gatewood-Cooper

Communications Division

Chief Communications Officer..... Brian Noyes

Director of Community Relations ..... Samantha Maxey
Manager of Communications..... Jessica Glicker
Susan Romanick
Shumuriel Ratliff
Manager Web Content .....Lebert Hill
Manager Broadcast & Video .....Randy Stewart

Academics Division

Chief Academic Officer ..... Cliff Jones

Deputy Chief Academic Officer.....Gyimah Whitaker
Zone Superintendents..... Tamara Candis
Timothy Corrigan
Kibbey Crumbley
Cherisse Campbell
Eric Hollinhead
Ronald Maxwell
Angela Parham
Director of Athletics..... Steven Craft
Coordinator of Continuous Improvement ..... Laura Stowell

Learning and Teaching

Assistant Superintendent of Learning and Teaching ..... Amy Barger
Executive Director of Academic Programs ..... Yalanda Bell
Executive Director of Curriculum ..... Brooke Humphrey
Director of Assessment ..... Kimberly Richards
Director of Instructional Technology ..... Hoke Wilcox
Director of CTAE ..... Dustin Davis-Austin
Director of Specials ..... Jennifer Beard
Director of JROTC ..... Travis Heard
Coordinator of Early Childhood ..... Montreal Bell
Director of Literacy ..... Kelly Webb
Director of Social Studies ..... Crystal Flowers
Director of Math ..... Susan Gilmore Baker
Director of Science ..... Timothy Maley
Coordinator of Assessment ..... Amanda Lynch
Amanda Smith
Coordinator of Advanced Studies ..... April Hardy
Shannan Ford LaPorte
Coordinator of Health/Physical Education ..... Jodie Fleming
Coordinator of Innovative Programs ..... Scott Hetherington
Coordinator of Performing Arts ..... Matthew Koperniak
Coordinator of Virtual Learning ..... Marcus Vu
Coordinator of Visual Arts ..... Elizabeth Eppes
Curator Teaching Museums ..... Jena Sibille

Student Support Services

Assistant Superintendent of Student Support Services ..... Christopher Matthews
Executive Director of Student Support Services ..... Chelsea Montgomery
Executive Director of Exceptional Children ..... Blake McGaha
Director of Student Support ..... Nicole Wojahn
Director of Exceptional Children ..... Patricia Gilland
Sharon Peterson
Director of Federal Programs ..... Catherine Harper
Director of Student Discipline ..... Maribel Bell
Coordinator of Counseling (MS&HS) ..... Shamona Harrell

Coordinator of Counseling (ES) ..... Scott Farr
Coordinator of English Second Language (ESOL) ..... Wendy Newbold
Coordinator of Social Work Services ..... Charity Trowbridge
Coordinator of Intervention Services ..... Katie Ray
Coordinator of Federal Programs ..... Rebecca Goddard

Operations Division

Interim Chief Operations Officer ..... Louis Mosley

Executive Director of Transportation ..... Vickie Cross
Executive Director of Capital Programs ..... David Knotts
Executive Director of School Nutrition ..... Alyssia Wright
Executive Director of Operational Planning ..... Yngrid Huff
Executive Director of Facility Services ..... Joseph Clements
Director of Transportation ..... Trey Stow
Director of Land Management ..... William Boyajan
Director of Capital Programs ..... Douglas Carey
Director of Auxiliary Services ..... Richard Gaddy
Director of Facilities ..... Russell Holly
Coordinator of Environmental Services ..... Eric Flint
Coordinator of Operational Planning ..... Brenan Stearns
Coordinator of Portables & Renovations ..... Monica Torres
Coordinator of Utilities Services ..... James Tharp
Coordinator of Transportation (North) ..... Brian Pledger
Coordinator of Transportation (South) ..... James Maples

Program Management

Program Director ..... Johnnie Davis
Design Manager ..... Rosalyn Moore
Gene Burnett
Construction/Quality Assurance Manager ..... Jim Knight
Tommy Smith
Program Controls Manager ..... Amy Dyer
Project Controls Manager ..... Chris Hansen
Senior Project Manager ..... Chad Word
Brian Smith

Talent Division

Chief Talent Officer ..... **Ronnie Wade**

Executive Director of Professional Learning & Leadership Development ..... Alexandra Bates
Executive Director of Staffing & Operations ..... Pamela Gayles
Staffing Director - Central Learning Community ..... Jennifer Downing
Staffing Director - Northeast Learning Community ..... Kirk Balcom
Staffing Director - Northwest Learning Community ..... Windy Bottoms
Staffing Director - Southeast Learning Community ..... Eddie Breaux
Staffing Director - Southwest Learning Community ..... Ersula May
Staffing Director - Operations Staffing ..... Kelly Owens
Coordinator of SAP Success Factors ..... Vacant
Coordinator Talent Management ..... Libra Burton
Celeste Stansberry
Elizabeth Young
Coordinator Leadership Development ..... Chelsea Brown
Lakenji Hastings
Lisa Steele
Recruiter Talent Management ..... Sara Dix

Financial Services Division

Chief Financial Officer ..... **Marvin Dereef**

Deputy Chief Financial Officer ..... David Helton
Executive Director of Accounting & Retirement Services ..... Suzanne Hatfield
Executive Director of Budget & Grant Services ..... Tracy Ogletree-Watson
Executive Director of Contracting ..... Angela Young
Executive Director of Payroll and Employee Benefits ..... Sharyce Gundy-Lewis
Executive Director of Risk Management ..... Greta Tinaglia
Executive Director of Asset Management and Inventory ..... Toyva Hollis
Director of Accounting Services ..... Crissi Calhoun
Coordinator of Local School Accounting ..... Gayle Fitzgerald
Coordinator of Payroll & Benefits ..... Belindra Jones
Coordinator of Retirement Services ..... Rierre Robinson
Coordinator of SAP FICO Configuration ..... Mohamed Atwa
Coordinator of School Allotments ..... Chanel Mason
Coordinator of Grants ..... Ashley Garrison

Kelly Hopkins

Information Technology Division

Chief Information Officer ..... **Emily Bell**

Executive Director of Accountability & District Applications ..... Vacant

Executive Director of District Program Management ..... Tim Dunn

Director of Data Utilization ..... Debbie Jaffe

Director of Atlas ..... Vacant

Director of Information & Instruction Applications ..... Anne Sexton

Director of Data Warehouse ..... Raymond Lee

Director of Infrastructure ..... Kenny Wilder

Director of Technology Support ..... Charles Daab

Director of Information Technology Security ..... Derrick Johnson

Coordinator of Enterprise Applications ..... Vacant

Coordinator of Network Administration ..... Mark Atchison

Coordinator of Infrastructure Management ..... Poonam Bhavinani

Coordinator of Data Warehouse ..... Iryna Pozyvaylo

Coordinator of Data Utilization ..... Vladimir Gachelin

Coordinator of Technology Services Support ..... Benjamin Cash

Coordinator of Master Scheduler ..... Rosie Onwuneme

Coordinator Project Manager ..... Mia Thacker

Coordinator of SAP/BASIS Security Admin ..... Vincent McCoy

Allen Bouknight

Coordinator of Student Information Tech Services ..... Vacant

Coordinator of Student Information Support Services ..... Mark Wilson

Coordinator of IT Architecture ..... Kenneth Kosslow

Coordinator of School Technology Support ..... Barbara Markusson

James Stewart

Mary Ward

Ped Hunt

Fulton County Schools
Where Students Come First

2020-21 Facts-at-a-Glance



Employees

More than 10,500 full-time personnel
More than 6,800 certified personnel
(those who hold teaching or administrative certifications)

Board of Education

Julia C. Bernath, *President*
Kimberly Dove, *Vice President*
Gail Dean • Linda McCain • Katie Reeves
Katha Stuart • Franchesca Warren

Mike Looney, Ed.D., *Superintendent*

Number of Schools

59	Elementary Schools, grades K-5 (prekindergarten available in some schools)
19	Middle Schools, grades 6-8
18	High Schools, grades 9-12 (includes two open campus high schools)
10	Start-Up Charter Schools
106	**Total**

FY21 General Fund Budget

$1,064,342,191

FY21 Cost Per Student

$11,046 (projected)

FY21 Tax Levy

Maintenance & Operations	17.796
Debt Service	0.000
Total	**17.796**

System-wide Enrollment	2020-21 System-wide Free/Reduced Meals
90,376	40% eligible

2020-21 Racial Composition (rounded)

Black or African American	White	Hispanic	Asian	Multi-racial	Pacific Islander	American Indian
42.8%	26%	16%	12.3%	3.5%	0.1%	0.2%

2020 SAT

	Read/Write	Math	Total
Fulton	545	532	1078
State	532	511	1043
National	520	510	1030

2020 ACT

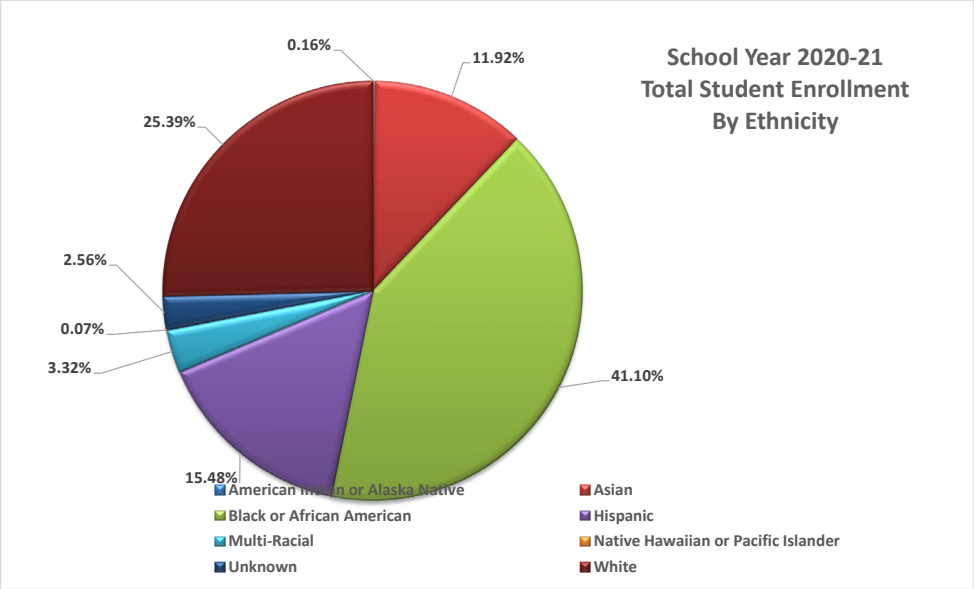
	Scores
Fulton	24.4
State	21.7
National	20.6

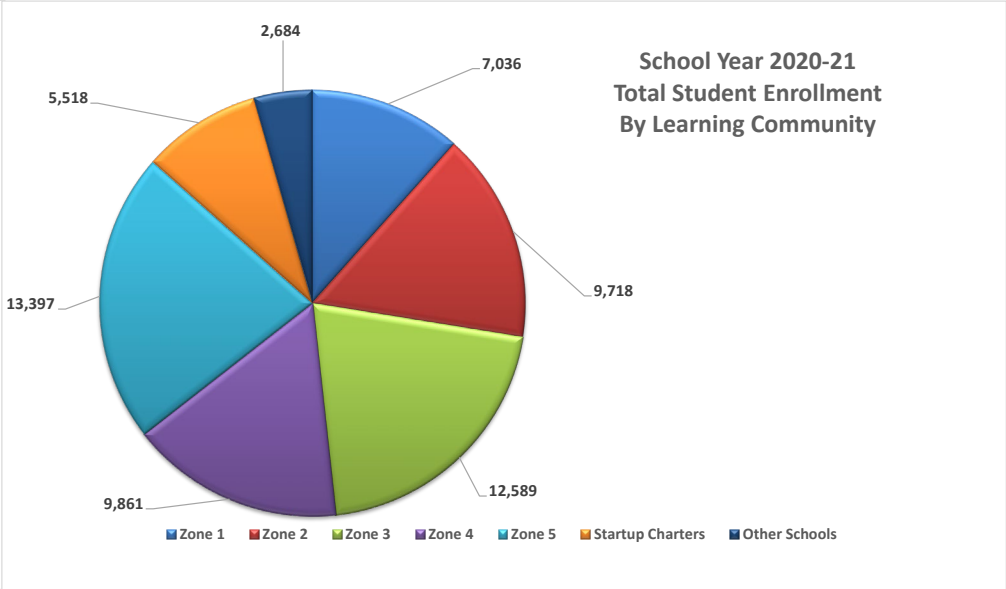
6201 Powers Ferry Road
Atlanta, Georgia 30330
470-254-3600 • www.**fultonschools**.org
Twitter.com/FultonCoSchools • Facebook.com/FultonCountySchools

*Equal Opportunity Compliance Coordinator: **470-254-4585 • TTY 1-800-255-0135***

Where Students Come First

Ethnological Comparison of Total Students





Total Student Enrollment by Learning Community
School Year 2020-21, SEAT Day Counts

	Zone 1		Zone 2		Zone 3		Zone 4		Zone 5		Zone 6		Zone 7		Startup Charters		Other Schools		District Wide	
Ethnicity	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
American Indian or Alaska Native	18	0.26%	17	0.17%	20	0.16%	22	0.22%	16	0.12%	26	0.17%	24	0.15%	9	0.16%		0.00%	152	0.16%
Asian	28	0.40%	38	0.39%	37	0.29%	690	7.00%	533	3.98%	5,769	37.43%	3,511	21.58%	402	7.29%	21	0.78%	11,029	11.92%
Black or African American	6,475	92.03%	7,335	75.48%	11,317	89.90%	2,976	30.18%	2,116	15.79%	1,822	11.82%	1,828	11.23%	4,006	72.60%	139	5.18%	38,014	41.10%
Hispanic	371	5.27%	1,992	20.50%	889	7.06%	3,213	32.58%	3,961	29.57%	1,426	9.25%	1,886	11.59%	522	9.46%	54	2.01%	14,314	15.48%
Multi-Racial	102	1.45%	177	1.82%	249	1.98%	401	4.07%	562	4.19%	696	4.52%	716	4.40%	157	2.85%	7	0.26%	3,067	3.32%
Native Hawaiian or Pacific Islander	5	0.07%	2	0.02%		0.00%	7	0.07%	13	0.10%	11	0.07%	22	0.14%	1	0.02%		0.00%	61	0.07%
Unknown		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	2,370	88.30%	2,370	2.56%
White	37	0.53%	157	1.62%	77	0.61%	2,552	25.88%	6,196	46.25%	5,663	36.74%	8,285	50.92%	421	7.63%	93	3.46%	23,481	25.39%
Total	7,036	100.0%	9,718	100.00%	12,589	100.00%	9,861	100.00%	13,397	100.00%	15,413	100.00%	16,272	100.00%	5,518	100.00%	2,684	100.00%	92,488	100.00%

Ethnological Comparison of Total Students

ESOL Enrollment by Learning Community
School Year 2020-21, SEAT Day Counts

	Zone 1		Zone 2		Zone 3		Zone 4		Zone 5		Zone 6		Zone 7		Startup Charters		Other Schools		District Wide	
Ethnicity	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
American Indian or Alaska Native		0.00%		0.00%		0.00%	1	0.07%		0.00%	1	0.16%	1	0.14%	1	0.44%			4	0.07%
Asian	3	0.40%	13	1.74%	3	1.10%	127	9.50%	44	3.01%	378	59.15%	266	35.99%	53	23.25%			887	16.00%
Black or African American	28	3.76%	35	4.70%	40	14.71%	41	3.07%	26	1.78%	10	1.56%	16	2.17%	9	3.95%			205	3.70%
Hispanic	82	11.01%	687	92.21%	222	81.62%	1,101	82.35%	1,322	90.49%	141	22.07%	339	45.87%	130	57.02%	1	100.00%	4,025	72.60%
Multi-Racial		0.00%	1	0.13%	1	0.37%	5	0.37%		0.00%	5	0.78%	2	0.27%	1	0.44%			15	0.27%
Native Hawaiian or Pacific Islande	1	0.13%	2	0.27%		0.00%		0.00%		0.00%	1	0.16%		0.00%		0.00%			4	0.07%
White	8	1.07%	7	0.94%	6	2.21%	62	4.64%	69	4.72%	103	16.12%	115	15.56%	34	14.91%			404	7.29%
Total	122	16.38%	745	100.00%	272	100.00%	1,337	100.00%	1,461	100.00%	639	100.00%	739	100.00%	228	100.00%	1	100.00%	5,544	100.00%

Special Education Enrollment by Learning Community
School Year 2020-21, SEAT Day Counts

	Zone 1		Zone 2		Zone 3		Zone 4		Zone 5		Zone 6		Zone 7		Startup Charters		Other Schools		District Wide	
Ethnicity	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
American Indian or Alaska Native		0.00%	2	0.17%	3	0.21%	1	0.09%	2	0.11%		0.00%	4	0.24%	1	0.21%		0.00%	13	0.13%
Asian	2	0.17%	2	0.17%	2	0.14%	41	3.86%	76	4.30%	225	17.59%	176	10.74%	13	2.69%	10	2.89%	547	5.46%
Black or African American	759	63.94%	970	81.72%	1,297	89.45%	345	32.52%	381	21.54%	274	21.42%	304	18.55%	366	75.78%	62	17.92%	4,758	47.48%
Hispanic	34	2.86%	164	13.82%	86	5.93%	437	41.19%	583	32.96%	155	12.12%	268	16.35%	48	9.94%	24	6.94%	1,799	17.95%
Multi-Racial	4	0.34%	21	1.77%	42	2.90%	35	3.30%	71	4.01%	71	5.55%	84	5.13%	11	2.28%	1	0.29%	340	3.39%
Native Hawaiian or Pacific Islande	1	0.08%		0.00%		0.00%		0.00%	2	0.11%	1	0.08%	2	0.12%		0.00%		0.00%	6	0.06%
Unknown		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	208	60.12%	208	2.08%
White	8	0.67%	28	2.36%	20	1.38%	202	19.04%	654	36.97%	553	43.24%	801	48.87%	44	9.11%	41	11.85%	2,351	23.46%
Total	808	68.07%	1,187	100.00%	1,450	100.00%	1,061	100.00%	1,769	100.00%	1,279	100.00%	1,639	100.00%	483	100.00%	346	100.00%	10,022	100.00%

Ethnological Comparison by Learning Community and Level

2020-21 Learning Communities - Student Enrollment Ethnicity

Learning Community	American Indian/Alaska Native		Asian		African American		Hispanic		Multi-Racial		Pacific Islander		Unknown		White	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Zone 1	18	0.26%	28	0.40%	6,475	92.03%	371	5.27%	102	1.45%	5	0.07%		0.00%	37	0.53%
Zone 2	17	0.17%	38	0.39%	7,335	75.48%	1,992	20.50%	177	1.82%	2	0.02%		0.00%	157	1.62%
Zone 3	20	0.16%	37	0.29%	11,317	89.90%	889	7.06%	249	1.98%		0.00%		0.00%	77	0.61%
Zone 4	22	0.22%	690	7.00%	2,976	30.18%	3,213	32.58%	401	4.07%	7	0.07%		0.00%	2,552	25.88%
Zone 5	16	0.12%	533	3.98%	2,116	15.79%	3,961	29.57%	562	4.19%	13	0.10%		0.00%	6,196	46.25%
Zone 6	26	0.17%	5,769	37.43%	1,822	11.82%	1,426	9.25%	696	4.52%	11	0.07%		0.00%	5,663	36.74%
Zone 7	24	0.15%	3,511	21.58%	1,828	11.23%	1,886	11.59%	716	4.40%	22	0.14%		0.00%	8,285	50.92%
Start-up Charter		0.00%	21	0.78%	139	5.18%	54	2.01%	7	0.26%		0.00%	2,370	88.30%	93	3.46%
Other Schools	9	0.16%	402	7.29%	4,006	72.60%	522	9.46%	157	2.85%	1	0.02%		0.00%	421	7.63%

		Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
Alaska Native	Fulton	12.70%	9.52%	6.35%	7.14%	4.76%	10.32%	3.97%	4.76%	8.73%	3.97%	8.73%	3.97%	8.73%
	Georgia	7.54%	9.63%	8.54%	8.07%	8.01%	7.34%	7.51%	8.16%	7.41%	4.89%	10.33%	5.98%	6.60%
	USA	7.52%	7.39%	7.59%	7.65%	8.0%	7.43%	7.17%	7.67%	7.70%	7.81%	8.00%	7.54%	8.90%
Asian	Fulton	7.20%	7.71%	7.77%	7.33%	7.19%	7.18%	7.78%	8.18%	7.56%	8.62%	8.35%	8.62%	8.35%
	Georgia	8.39%	6.16%	7.12%	7.24%	8.64%	7.12%	8.04%	9.59%	9.68%	7.43%	5.56%	7.29%	7.74%
	USA	8.17%	7.33%	7.78%	8.06%	7.87%	7.56%	7.81%	7.91%	7.16%	7.21%	7.77%	7.54%	7.84%
African American	Fulton	6.69%	6.91%	7.16%	7.31%	7.89%	8.22%	8.08%	8.13%	8.17%	8.82%	8.15%	8.82%	8.15%
	Georgia	7.01%	7.68%	7.42%	6.45%	6.93%	8.35%	8.17%	7.27%	7.83%	7.18%	8.30%	7.43%	9.98%
	USA	7.89%	7.26%	7.11%	7.21%	7.34%	7.33%	7.64%	7.51%	7.78%	7.82%	7.95%	7.86%	9.31%
Hispanic	Fulton	6.56%	7.16%	7.29%	7.46%	7.97%	8.38%	7.88%	8.32%	8.18%	8.98%	8.32%	8.98%	8.32%
	Georgia	10.20%	7.85%	9.10%	8.73%	7.60%	7.28%	7.41%	7.48%	7.32%	7.46%	6.20%	6.43%	6.95%
	USA	8.44%	7.97%	7.92%	7.83%	7.67%	7.56%	7.53%	7.56%	7.52%	7.47%	7.24%	7.10%	8.19%
Multi-Racial	Fulton	10.19%	8.51%	8.18%	7.78%	7.78%	7.39%	7.98%	7.55%	7.19%	7.39%	7.12%	7.39%	7.12%
	Georgia	9.28%	9.86%	8.54%	8.81%	5.94%	8.97%	6.33%	7.08%	7.20%	8.10%	6.92%	5.02%	6.74%
	USA	9.17%	8.79%	8.32%	8.40%	7.91%	7.80%	7.36%	7.38%	7.19%	7.23%	6.81%	6.66%	6.96%
Pacific Islander	Fulton	12.96%	5.56%	7.41%	3.70%	5.56%	7.41%	9.26%	5.56%	5.56%	22.22%	5.56%	22.22%	5.56%
	Georgia	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	USA	9.84%	8.12%	7.79%	8.58%	8.43%	9.56%	8.22%	7.05%	8.57%	7.93%	8.34%	6.06%	9.85%
White	Fulton	6.07%	6.46%	6.89%	6.76%	6.91%	7.30%	7.15%	7.56%	8.01%	8.96%	9.24%	8.96%	9.24%
	Georgia	8.40%	7.10%	7.30%	7.60%	8.10%	7.60%	8.20%	8.30%	7.80%	7.80%	7.80%	7.10%	6.90%
	USA	7.6%	7.6%	7.4%	7.6%	7.6%	7.6%	7.7%	7.6%	7.8%	7.8%	7.9%	7.7%	8.2%

**Source: U.S. Census Bureau, 2013 American Community Survey*

Georgia Milestone Assessment System (Georgia Milestone)

The Georgia Milestones Assessment System (Georgia Milestones) is a comprehensive summative assessment program that measures how well students have learned the knowledge and skills outlined in the state-adopted content standards for language arts, mathematics, science, and social studies. Students in grades 3 through 8 take an end-of-grade assessment in each content area, while high school students take an end-of-course assessment for each of the ten courses designated by the State Board of Education. The Georgia Milestones assessments are aimed at better preparing students for college and career and provide a more realistic picture of academic progress than the previous state assessment program.

In accordance with the waiver of federal testing and accountability requirements approved by the U.S. Department of Education in April 2020, the Spring 2020 administration of Georgia Milestones assessments was canceled due to the COVID-19 pandemic.

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, Mathematics and also Grades 5 and 8 in Science and Social Studies for Fulton County Schools and the State of Georgia.

Fulton County Schools
GA Milestones - End of Grade Assessment
Spring 2019 Selected Results

		English / LA	Mathematics	Science	Social Studies
Grade	Level	% Proficient (Levels 3&4)	% Proficient (Levels 3&4)	% Proficient (Levels 3&4)	% Proficient (Levels 3&4)
3rd	FCS	48%	57%		
	State	42%	52%		
5th	FCS	55%	49%	45%	33%
	State	45%	40%	43%	30%
8th	FCS	51%	39%	36%	47%
	State	49%	44%	41%	41%

Georgia Milestone Assessment System (Georgia Milestone) - *continued*

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 2019 Selected Results

	Ninth Grade Literature & Composition	Algebra	Biology	U.S. History	Economics
Level	% Proficient (Levels 3&4)	% Proficient (Levels 3&4)	% Proficient (Levels 3&4)	% Proficient (Levels 3&4)	% Proficient (Levels 3&4)
FCS	68%	52%	58%	54%	63%
State	61%	41%	49%	48%	48%

Iowa Assessment

The Iowa Assessments are norm-referenced tests. Fulton County Schools administers the assessments annually to students in grades three, five and eight. The purpose of a norm-referenced assessment is to obtain information about the performance of students and compare it with that of students in a national sample or norm group. The results are used for evaluation, decision making and instructional improvement.

Understanding the Scores

The scores are reported in percentiles and show how students compare with students from across the nation. For example, if a percentile score was 66, that student scored as high as or higher than 66% of the other students in the nation. Because this is a norm-referenced assessment, the national average is 50%.

Below are the performance results for grades 3, 5 and 8 in Reading/Language Arts, Math, Science and Social Studies for Fulton County Schools and the nation.

Fulton County Schools
Iowa Tests of Basic Skills
Fall 2018 Results

		Language		Math		Social Studies		Science		Composite	
Grade	Level	Mean Percentile	% Change	Mean Percentile	% Change	Mean Percentile	% Change	Mean Percentile	% Change	Mean Percentile	% Change
3rd	FCS	50	4	57	3	50	0	57	-3	54	2
	Nation	50		50		50		50		50	-
5th	FCS	53	1	54	0	54	-6	52	-5	53	-1
	Nation	50		50		50		50		50	-
8th	FCS	55	-3	55	-4	56	-3	57	-3	56	-3
	Nation	50		50		50		50		1	-

Advanced Placement (AP)

The 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
2020 Results

Level	Exams Given	Exams Passed	% Passed	% Change
Fulton	17,492	12,723	72.7%	1.3%
Georgia	161,767	103,657	64.1%	2.5%
Global	4,751,957	3,057,148	64.3%	4.7%

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
2020 Results

	Reading		Math		English		Science		Composite	
Level	Mean	Point Change	Mean	Point Change	Mean	Point Change	Mean	Point Change	Mean	Point Change
FCS	24.8	*0.4*	23.7	*0.2*	24.4	*0.5*	24.0	*0.5*	24.4	*0.5*
State	22.5	*0.3*	21.0	*0.3*	21.3	*0.4*	21.6	*0.4*	21.7	*0.3*
National	21.2	*0.0*	20.2	*-0.2*	19.9	*-0.2*	20.6	*0.0*	20.6	*-0.1*

SAT Reasoning Test (The SAT)

The SAT is an optional assessment given to measure evidence-based reading, writing, and mathematical skills related to successful performance in college. The assessment was redesigned in 2016 to reflect better on what students learn in high school. The total scale 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
2020 Results

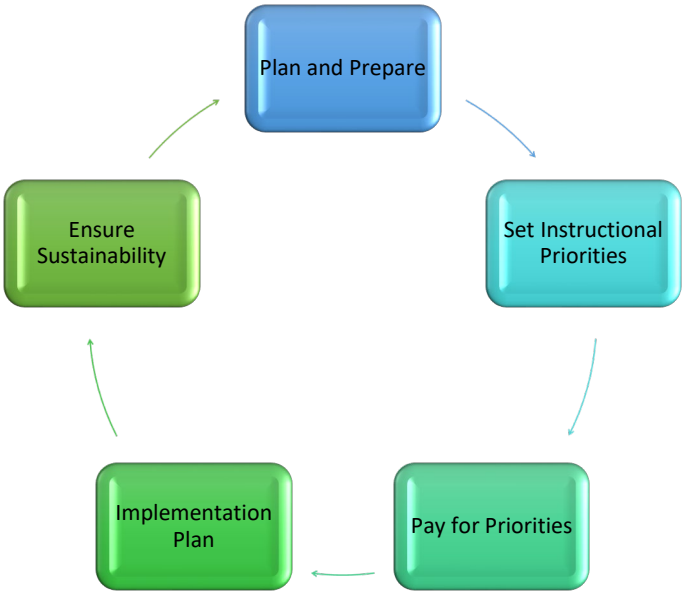
	Mean EBRW Score	Mean Math Score	Total EBRW and Math
Level	Mean	Mean	Total
FCS	545	532	1078
State	532	511	1043
National	520	510	1030

*Fulton County School (FCS) uses a modified zero-based budgeting approach to develop all department-based budgets.

*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 189 in the District Policies and Procedures section.

*Fulton County Schools began implementing in FY18 Best Practices in School Budgeting from Government Finance Officers Association (GFOA) which focuses on 5 major areas:

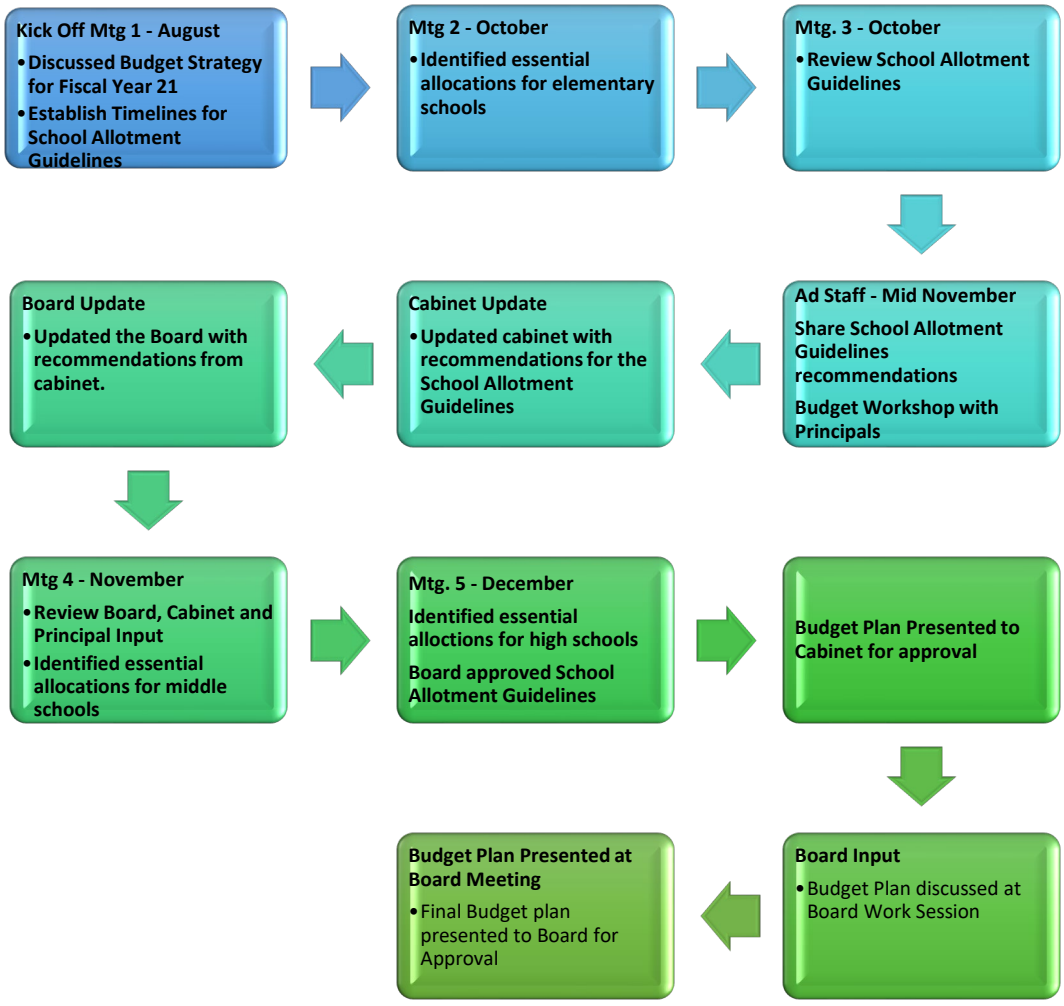


- Budget Development starts in July when the Budget Services staff reviews the prior year process, implements improvements, and develops the timeline and priorities for the following year based on input from members of the district's Budget Committee which is made up of staff from schools, and other 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 Superintendent and the Cabinet provide leadership to assist stakeholders with prioritization of initiatives and reinforces commitment to strategic plan objectives. The Board, Principals, public, and staff also assess the budget process and provide feedback for continual improvement. At the same time, the district Balanced Scorecard and strategic objectives are updated based on the latest available information.

- Beginning in August, 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 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).

FCS budget preparation templates are as flexible as possible to accommodate all potential allocation scenarios proposed by the school Principal and the School Governance Council.

- 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.

- 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.

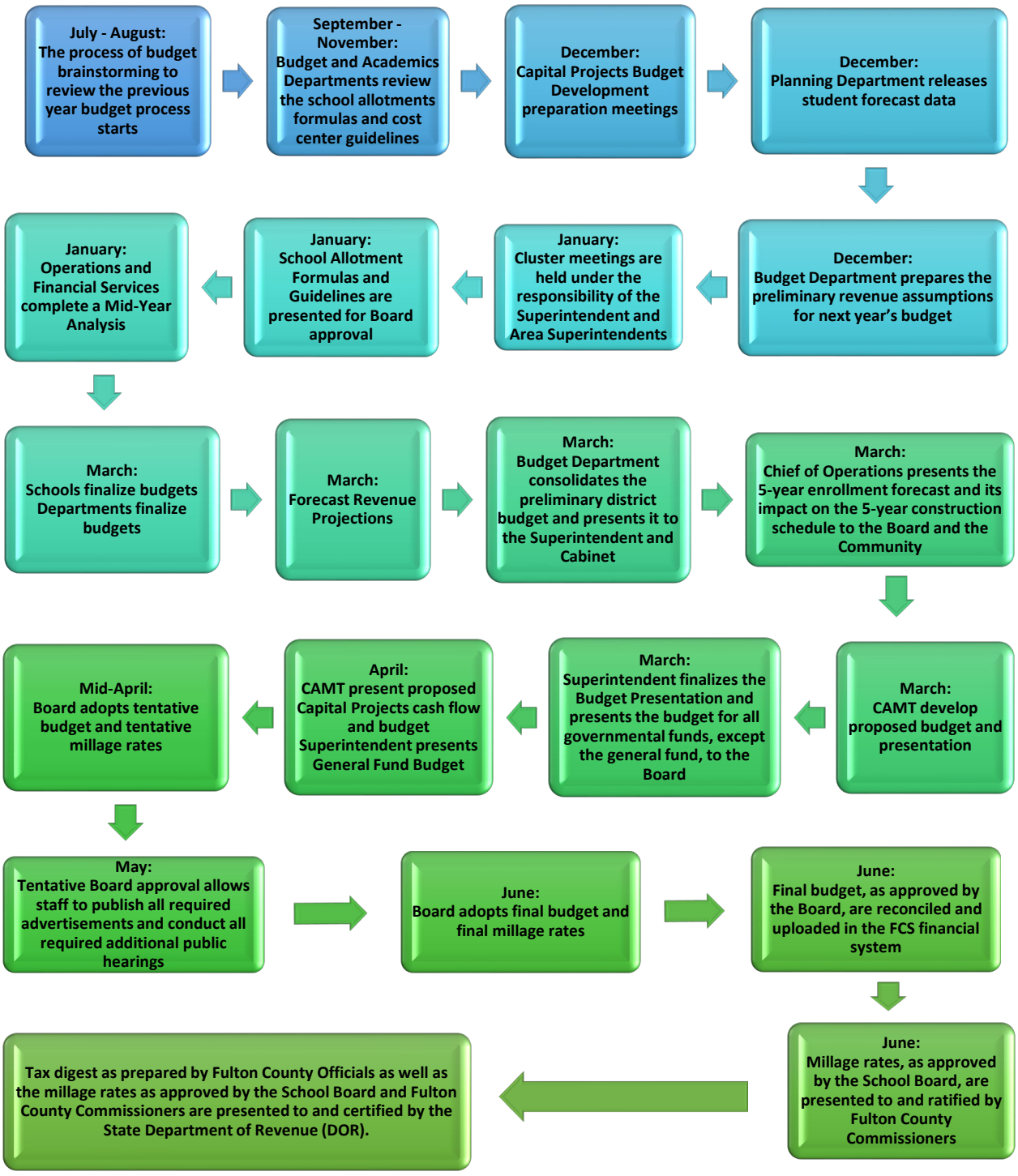
- In May, after fully discussing the budget and gathering community input, the Board approves the tentative budget. Tentative Board approval in May allows staff to publish all required advertisements (i.e., proposed budget and salary) and conduct all required additional public hearings (i.e., millage 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.



Proviso: In the general fund, sustenance, that is not instructional in nature, can only be funded with non-tax revenue.

FY2022 Budget Calendar

The following proposed schedule of activities will guide budget development in the Fulton County School System for the school year 2021-2022. The public is welcome at all meetings.

Activity	Responsibility		Date
FY2022 Budget Calendar presented to the Board for action	Superintendent	Tuesday	October 13, 2020 North Learning Center
FY2022 school allotment formulas and guidelines presented to the Board for action	Superintendent	Tuesday	December 1, 2020 North Learning Center
FY2021 mid-year budget adjustments		Thursday	December 10, 2020 South Learning Center
Superintendent and Board discuss budget priority list and strategic initiatives	Superintendent Board	Thursday	February 18, 2021 South Learning Center
Economic Outlook update	Tax Commissioner Tax Assessor	Thursday	February 18, 2021 South Learning Center
Board seeks community input on budget priorities	Board		March
FY2022 Enrollment forecasting presentation	Chief Operations Officer	Tuesday	March 9, 2021 North Learning Center
FY2022 Revenue/expenditure projections	Chief Operations Officer	Thursday	March 18, 2021 South Learning Center
Budget Markup #1 - FY2022 Budget presentation of Debt Service, Pension, School Nutrition Program, Grants and Special Revenue Funds	Chief Operations Officer	Thursday	March 18, 2021 South Learning Center
Spring Break			April 5 - 9, 2021
Budget Markup #2 - FY2022 Presentation of Superintendent's comprehensive General Fund budget and Capital Improvement Program		Thursday	April 15, 2021 North Learning Center
Salary Hearing #1 (If necessary)	Talent	Tuesday	May 4, 2021 North Learning Center
Public Budget Hearing #1	Superintendent Board	Tuesday	May 4, 2021 North Learning Center
Salary Hearing #2 (If necessary)	Talent	Thursday	May 13, 2021 South Learning Center
Public Budget Hearing #2	Superintendent Board	Thursday	May 13, 2021 South Learning Center
Board adopts tentative budgets and tentative millage rates	Board of Education	Thursday	May 13, 2021 South Learning Center
Advertise on district's website FY2022 tentative budgets	Board of Education	Friday	May 14, 2021
Board adopts final budgets	Board of Education	Tuesday	June 8, 2021 North Learning Center
Advertise on district's website FY2022 final budgets	Board of Education	Wednesday	June 9, 2021
Millage Hearings (if necessary) - scheduled after receipt of preliminary tax digest	Superintendent Board		TBD
Advertise Current Tax Digest and Five-Year History of Levy	Board of Education		TBD
Board adopts millage rate - May require a called Board meeting and public hearings depending on the County's schedule and millage rate rollback.	Superintendent Board		TBD
Deadline for millage rates to be delivered to Fulton County Commissioners			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 FY2022 budget

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.

Budgeted Revenues	**$1,075,807,511**
Budgeted Appropriations	**$1,096,424,420**

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.

Budgeted Revenues	**$55,615,635**
Budgeted Appropriations	**$55,615,635**

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.

Budgeted Revenues	**$212,251,626**
Budgeted Appropriations	**$372,754,872**

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.

Budgeted Revenues: **$43,834,692**

Budgeted Appropriations: **$43,668,746**

Pension

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.

Budgeted Revenues: **$55,890,137**

Budgeted Appropriations: **$37,452,894**

School Activity Fund

The School Activity Fund is used to account for funds generated and expended at the school level by and for various school activities including curricular, co-curricular and extra-curricular activities. School Activity Funds are comprised of both Special Revenue Funds and Fiduciary Funds. School Activity Funds accounted for within the Special Revenue Fund are not designated for a particular group but instead are raised and are to be expended for the benefit of the school as a whole. Those School Activity Funds accounted for within the Fiduciary Funds are raised and held for use by particular clubs, organizations, and teams operating within each school.

Budgeted Revenues: **$15,848,908**

Budgeted Appropriations: **$15,848,908**

Fulton County Board of Education
Fiscal Year 2021-22 Budgets

These proposed budgets are scheduled to be adopted in final form by the Board on June 8, 2021.

	General Fund	School Nutrition Service Fund	Special Revenue Fund	Capital Program Fund	Pension Fund	Student Activity Fund	Total All Funds
Estimated Beginning Fund Balance, July 1, 2021	$ 258,189,923	$ 17,792,511	$ 61,826	$ 200,027,461	$ 344,912,067	$ -	$ 820,983,788
Revenues:							
Local Revenues	681,746,952	-	-	195,386,195	-	-	877,133,147
State Revenues	358,832,516	1,472,680	8,038,278	15,089,698	-	-	383,433,172
Federal Revenues	13,815,578	29,919,375	46,674,757	1,685,536	-	-	92,095,246
Other Local Revenues	21,412,465	12,442,637	-	90,197	55,890,137	15,848,908	105,684,344
Transfers	-	-	902,600	-	-	-	902,600
Total Revenues	1,075,807,511	43,834,692	55,615,635	212,251,626	55,890,137	15,848,908	1,459,248,509
Total Available Resources	$ 1,333,997,434	$ 61,627,203	$ 55,677,461	$ 412,279,087	$ 400,802,204	$ 15,848,908	$ 2,280,232,297
Appropriations:							
Instruction	714,960,612	-	38,317,860	-	-	-	753,278,472
Pupil Services	74,556,685	-	6,523,252	-	-	-	81,079,937
Improvement of Instructional Services	30,021,668	-	1,418,532	-	-	-	31,440,200
Educational Media Services	16,233,103	-	-	-	-	-	16,233,103
Staff Development - Personnel	1,703,844	-	6,084,152	-	-	-	7,787,996
Federal Administration	-	-	1,441,376	-	-	-	1,441,376
General Administration	2,575,071	-	1,591,869	-	-	-	4,166,940
School Administration	61,914,080	-	-	-	-	-	61,914,080
Support Services - Business	14,530,180	-	-	-	37,452,894	15,848,908	67,831,982
Maintenance and Operation	77,377,893	-	-	-	-	-	77,377,893
Student Transportation	59,347,523	-	60,572	-	-	-	59,408,095
Support Services - Central	42,261,126	-	175,021	-	-	-	42,436,147
Other Support Services	40,035	-	3,000	-	-	-	43,035
School Nutrition Program	-	43,668,746	-	-	-	-	43,668,746
Construction & Capital Expenditures	-	-	-	-	-	-	-
Operating Transfers	-	-	-	-	-	-	-
Facilities Acquisition & Constr. Services	-	-	-	372,754,872	-	-	372,754,872
Other Outlays	902,600	-	-	-	-	-	902,600
Debt Service	-	-	-	-	-	-	-
Total Appropriations	1,096,424,420	43,668,746	55,615,635	372,754,872	37,452,894	15,848,908	1,621,765,475
Estimated Ending Fund Balance, June 30, 2022	237,573,014	17,958,457	61,826	39,524,215	363,349,310	-	658,466,823
Total Appropriations & Ending Fund Balance	$ 1,333,997,434	$ 61,627,203	$ 55,677,461	$ 412,279,087	$ 400,802,204	$ 15,848,908	$ 2,280,232,297

The fiscal year 2021-2022 budgets published herin are tentative. These budgets will be considered for final adoption by the Fulton County Board of Education at 5:00 p.m., June 8, 2021 at the South Learning Center, 4025 Flat Shoals Road, Union City, Georgia 30291. A copy of the proposed budgets will be available for review at the Fulton County public library, the Administrative Center, and the internet at www.fultonschools.org/budgetservices

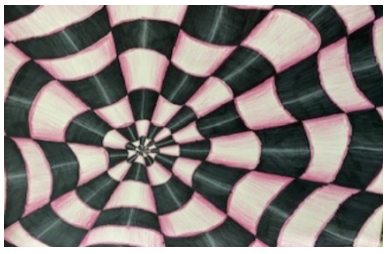
Fulton County Schools
Where Students Come First

FY22 Budget Summary

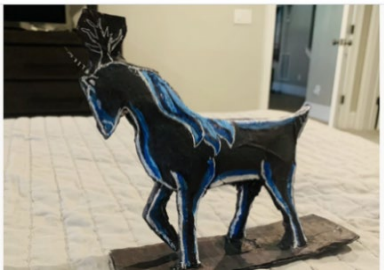
Revenue				
Source	**Amount**		**Per Pupil**	**% of Total**
State Revenue	$	358,832,516	$ 3,903	33.35%
Local Revenue	$	703,159,417	$ 7,648	65.36%
Federal Revenue	$	13,815,578	$ 150	1.28%
Total Revenue	***$***	***1,075,807,511***	***$ 11,700***	

Expenditures				
Function	**Amount**		**Per Pupil**	**% of Total**
Instruction	$	714,960,612	$ 7,776	65.21%
Pupil Services	$	74,556,685	$ 811	6.80%
Improvement of Instruction	$	30,021,668	$ 327	2.74%
Staff Development - Personnel	$	1,703,844	$ 19	0.16%
Educational Media Services	$	16,233,103	$ 177	1.48%
Federal Grant Administration	$	-	$ -	0.00%
General Administration	$	2,575,071	$ 28	0.23%
School Administration	$	61,914,080	$ 673	5.65%
Support Services-Business	$	14,530,180	$ 158	1.33%
Maintenance and Operating	$	77,377,893	$ 842	7.06%
Student Transport Services	$	59,347,523	$ 645	5.41%
Support Services-Central	$	42,261,126	$ 460	3.85%
Other Support Services	$	40,035	$ 0	0.00%
Other Outlays	$	902,600	$ 10	0.08%
Total Expenditures	***$***	***1,096,424,420***	***$ 11,925***	***100%***

	Fund Balance		**% of Expenditures**
Beginning Fund Balance	$	258,189,923	
Net Change in Fund Balance	$	(20,616,909)	
Ending Fund Balance	***$***	***237,573,014***	***21.67%***



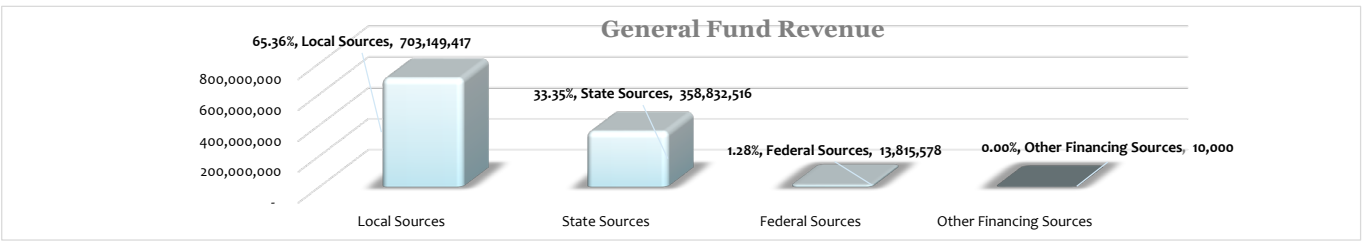




Revenue

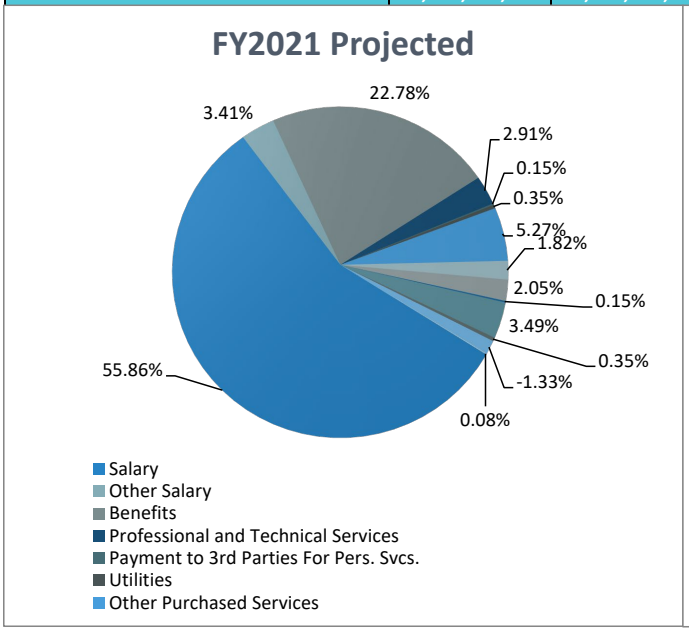
		FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY21 to FY22
LOCAL SOURCES							
1110	Ad Valorem Taxes	551,064,742	616,495,506	619,369,487	625,835,726	648,756,857	3.66%
1190	Other Taxes	5,381,245	5,950,297	4,245,350	5,613,791	5,613,791	0.00%
1191	Local Sources	30,361,416	31,364,105	33,375,643	27,155,323	27,376,304	0.81%
1310	Tuition From Individuals	866,377	1,030,426	1,247,012	1,139,822	1,012,500	-11.17%
1350	Summer School Tuition	1,965	225	-	-	-	0.00%
1500	Investment Income	3,209,935	7,139,453	4,730,420	600,000	600,000	0.00%
1611	Student Sales - Breakfast And Lunch	-	(76)	153	-	-	0.00%
1910	Rental Of Property	1,675,696	1,615,056	1,311,049	1,141,475	1,522,079	33.34%
1931	Sale of Land	190,155	552,458	200,400	-	3,000,000	0.00%
1932	Sale Of Buildings, Machinery and Equipment	263,926	85,085	47,129	3,443	6,025,000	174892.74%
1933	Sale of Buses	17,438	2,750	2,137	20,000	22,000	10.00%
1936	FCS Proceed LVA Computers	(157)	-	-	-	-	0.00%
1950	Services to Other LUA	84,620	876	-	-	-	0.00%
1970	Operating Revenues	625,231	619,452	623,728	561,068	550,000	-1.97%
1990	Federal Indirect Cost Reimbursement	3,632,159	4,344,416	3,430,273	4,431,305	4,240,276	-4.31%
1995	Other Local Revenues	6,176,033	9,044,200	5,342,757	4,637,561	4,427,111	-4.54%
1996	Miscellaneous	49,046	164,631	127,366	6,740	3,500	-48.07%
TOTAL LOCAL SOURCES		**603,599,825**	**678,408,861**	**674,052,902**	**671,146,252**	**703,149,417**	**4.77%**
STATE SOURCES							
3120	Total Quality Basic Education Formula Earnings (State And Local Funds)	486,627,686	494,421,112	539,510,692	526,714,254	515,148,245	-2.20%
3122	QBE Allotment (Operating Costs)	41,575,812	39,804,480	44,027,826	46,454,113	45,425,248	-2.21%
3124	QBE Contra Account - Austerity Reduction	(5,976,207)	-	(6,006,100)	(15,669,551)	(15,082,731)	-3.74%
3125	Total State Categorical Grants	6,834,221	6,954,288	7,011,314	8,002,747	6,902,538	-13.75%
3140	QBE Contra Account (Debit)- 5 Mill Share	(160,051,822)	(175,484,813)	(183,902,995)	(195,625,202)	(199,270,636)	1.86%
3400	Grants From Pre-K Lottery	-	74,555	-	-	-	0.00%
3600	State of Ga Capital Outlay	-	-	314,092	348,292	-	-100.00%
3800	Other Grants From Georgia Department Of Education	5,000,505	5,738,645	8,773,284	5,251,344	5,174,852	-1.46%
3912	On Behalf Payments - Teachers Retirement	62,560	80,205	81,879	-	-	0.00%
3955	ACE Medicaid Recovery	1,019,833	826,064	467,209	535,000	535,000	0.00%
3995	Funds From Other State Agencies	15,000	6,781	-	-	-	0.00%
TOTAL STATE SOURCES		**375,107,589**	**372,421,316**	**410,277,201**	**376,010,997**	**358,832,516**	**-4.57%**
FEDERAL SOURCES							
4300	Categorical Grants - Direct From Federal Government	811,197	715,090	786,624	700,000	13,815,578	1873.65%
TOTAL FEDERAL SOURCES		**811,197**	**715,090**	**786,624**	**700,000**	**13,815,578**	**1873.65%**
OTHER FINANCING SOURCES							
5200	Operating Transfers From Other Funds	1,420,468	46,916	-	-	-	0.00%
5300	Sale Or Compensation For Loss Of Fixed Assets	213,052	212,546	17,408	-	10,000	0.00%
5600		-	382,389	533,889	-	-	0.00%
5995	Other Sources	43,470	5,340	1,840	-	-	0.00%
TOTAL OTHER FINANCING SOURCES		1,676,990	647,191	553,138	-	10,000	0.00%
GRAND TOTAL		**981,195,601**	**1,052,192,458**	**1,085,669,865**	**1,047,857,250**	**1,075,807,511**	**2.67%**

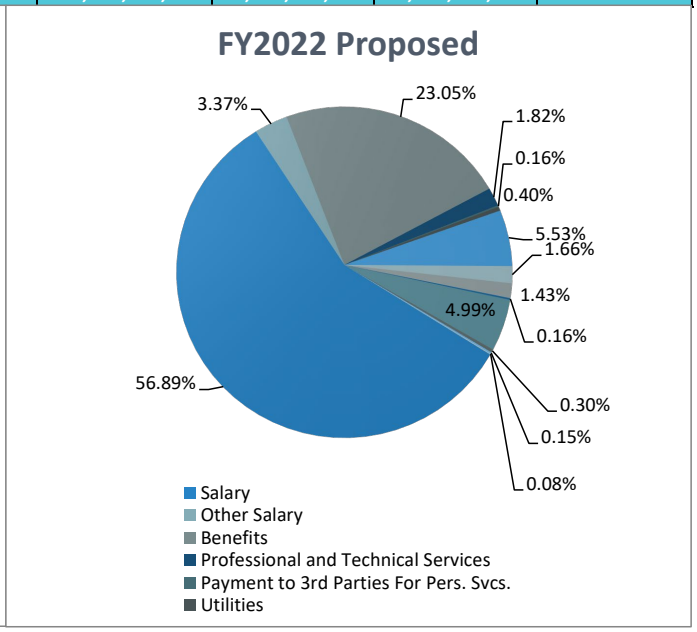
PER PUPIL	FY2018 10-Day	FY2019 10-Day	FY2020 10-Day	FY2021 SEAT Day	FY2022 Proposed	% Change FY21 to FY22
Enrollment	**29,834**	**29,236**	**29,116**	**29,450**	**30,251**	**2.72%**
Local Sources	$20,231.94	$23,204.57	$23,150.60	$22,789.35	$23,243.84	1.99%
State Sources	$12,573.16	$12,738.45	$14,091.13	$12,767.78	$11,861.84	-7.10%
Federal Sources	$27.19	$24.46	$27.02	$23.77	$456.70	1821.39%
Other Local Sources	$56.21	$22.14	$19.00	$0.00	$0.33	0.00%
TOTAL BUDGET	**$32,888.50**	**$35,989.62**	**$37,287.74**	**$35,580.89**	**$35,562.71**	**-0.05%**



Expenditures

OPERATING BUDGET	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY21 to FY22
Salaries and Benefits						
Salary	565,308,387	570,969,085	600,465,878	619,817,846	623,740,466	0.63%
Other Salary	31,967,800	33,517,120	30,573,902	37,793,974	36,959,557	-2.21%
Total Salaries	**597,276,187**	**604,486,206**	**631,039,780**	**657,611,820**	**660,700,022**	**0.47%**
Benefits	231,866,654	249,725,869	263,097,992	252,759,094	252,708,772	-0.02%
Total Salaries and Benefits	**829,142,841**	**854,212,074**	**894,137,772**	**910,370,914**	**913,408,794**	**0.33%**
Professional and Technical Services	29,972,760	35,746,202	30,459,535	32,273,348	20,005,734	-38.01%
Payment to 3rd Parties For Pers. Svcs.	4,686,733	3,636,679	1,527,198	1,618,366	1,740,700	7.56%
Utilities	22,210,044	21,701,696	18,686,952	3,914,429	4,407,755	12.60%
Other Purchased Services	50,920,553	53,091,447	56,466,359	58,518,603	60,638,242	3.62%
Property Services	17,049,078	19,858,946	18,026,756	20,190,850	18,210,690	-9.81%
Equipment and Related	18,021,233	21,261,147	19,221,232	22,773,697	15,684,359	-31.13%
Field Trips and Travel	2,453,846	3,021,712	1,786,239	1,640,274	1,796,203	9.51%
Supplies and Materials	18,742,238	17,941,599	16,035,732	38,778,718	54,759,162	41.21%
Textbooks	13,648,031	7,548,889	10,997,293	3,890,228	3,250,000	-16.46%
Other	2,431,080	261,889	(4,456,027)	(14,768,638)	1,620,181	-110.97%
Transfers	1,702,785	745,760	1,052,048	888,406	902,600	1.60%
Total Other Operating Expenses	**181,838,380**	**184,815,965**	**169,803,316**	**169,718,280**	**183,015,626**	**7.83%**
TOTAL BUDGET	**1,010,981,221**	**1,039,028,040**	**1,063,941,088**	**1,080,089,194**	**1,096,424,420**	**1.51%**





PER PUPIL	FY2018 10-Day	FY2019 10-Day	FY2020 10-Day	FY2021 SEAT Day	FY2022 Proposed	% Change FY21 to FY22
ENROLLMENT	**29,834**	**29,236**	**29,116**	**29,450**	**30,251**	**2.72%**
Total Salary	$20,019.98	$20,676.09	$21,673.30	$22,329.77	$21,840.60	-2.19%
Benefits	$7,771.89	$8,541.72	$9,036.20	$8,582.65	$8,353.73	-2.67%
Purchased Services	$2,868.54	$3,163.03	$3,037.95	$3,137.87	$2,723.37	-13.21%
Utilities	$744.45	$742.29	$641.81	$132.92	$145.71	9.62%
Property Services	$571.46	$679.26	$619.14	$685.60	$601.99	-12.20%
Equipment and Related	$604.05	$727.22	$660.16	$773.30	$518.47	-32.95%
Field Trips and Travel	$82.25	$103.36	$61.35	$55.70	$59.38	6.61%
Supplies and Materials	$628.22	$613.68	$550.75	$1,316.76	$1,810.16	37.47%
Textbooks	$457.47	$258.21	$377.71	$132.10	$107.43	-18.67%
Transfers/ Other	$138.56	$34.47	($116.91)	($471.32)	$83.39	-117.69%
TOTAL BUDGET	**$33,886.88**	**$35,539.34**	**$36,541.46**	**$36,675.35**	**$36,244.24**	**-1.18%**

How will the Proposed FY2022 General Fund Money be spent?

The Superintendent proposes a $1.096 billion General Fund Expenditure Budget for FY22. Student enrollment has decreased slightly at Fulton County School. To meet unforeseen instructional needs and to ensure the timeliness of resources for our schools, we recommend that FCS continue to fund an instructional reserve in the amount of $2.7 million.

The school year will begin with 11,491.20 General Fund budgeted positions. The primary usage of the monies in the General Fund is for Instruction followed by Maintenance of Operations.

FY22 Appropriations			
Function	Amount	Per Pupil	% of Total
Instruction	714,960,612	7,775.88	65.21%
Pupil Services	74,556,685	810.87	6.80%
Improvement Of Instruction	30,021,668	326.51	2.74%
Staff Development - Personnel	1,703,844	18.53	0.16%
Educational Media Services	16,233,103	176.55	1.48%
Federal Grant Administration	-	-	0.00%
General Administration	2,575,071	28.01	0.23%
School Administration	61,914,080	673.37	5.65%
Support Services-Business	14,530,180	158.03	1.33%
Maintenance And Operating	77,377,893	841.56	7.06%
Student Transport Services	59,347,523	645.46	5.41%
Support Services-Central	42,261,126	459.63	3.85%
Other Support Services	40,035	0.44	0.00%
Other Outlays	902,600	9.82	0.08%
Total Expenditures	1,096,424,420	11,924.66	100.00%

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 83.3% of the General Fund is budgeted for Salaries and Benefits.

Salaries (60.26%)

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.

Employer Benefits (23.05%)

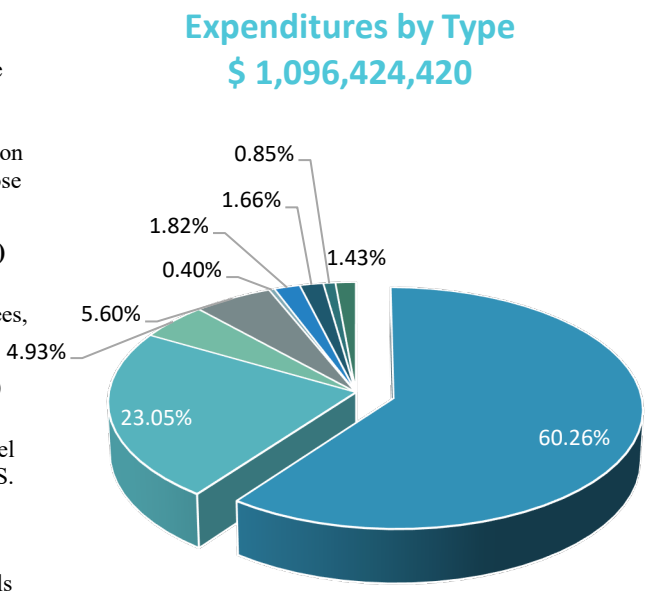
Costs paid by Fulton County Schools on behalf of employees, in addition to regular salary.

Purchased Services (5.60%)

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

Supplies and Materials (4.93%)

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



Professional and Technical Services (1.82%)

Costs related to fees and software systems.

Property Services (1.66%)

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

Equipment and Related (1.43%)

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

Other Budget Items (.85%)

Cost for Transfers & Other, Field Trips & Travel, and Books & Periodicals (which includes the purchase and repair of textbooks, workbooks, periodicals and other reference books). Each, of these items, account for less than 1% of the total budget.

Utilities (.40%)

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

Instruction (65.23%)

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 (6.78%)

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 Instruction Services (2.74%)

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.

Educational Media Service (1.48%)

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

General Administration (.23%)

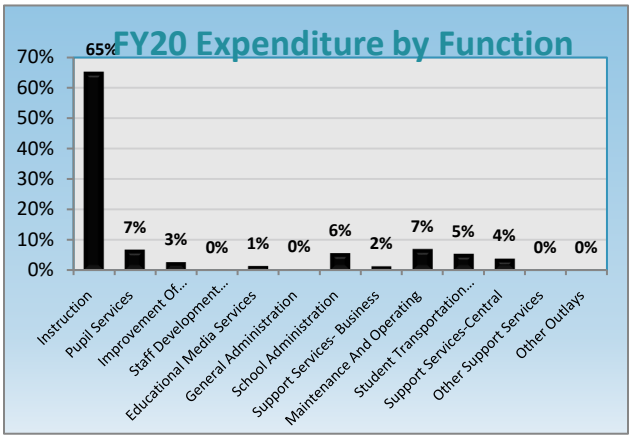
Activities concerned with establishing and administering policy for operating the LUA. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external 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 (5.65%)

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 (1.33%)

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 (7.06 %)

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.

Student Transport Service (5.41%)

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 (3.85%)

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- (0.00%)

All other support services not properly classified elsewhere in the 2000 series.

Other Outlays (0.08%)

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

From where do the FY22 General Fund Revenues originate?

The District is estimated to receive $1,075,807,511 in revenue for the general fund during FY22, an increase of 2.67% from the current fiscal year. The general fund is the District's operating fund and accounts for 74% of the District's total revenues.

Resources from Operating Funds	FY21 Projected Revenue	FY21 Revenue Per Pupil	FY22 Projected Revenue	FY22 Revenue Per Pupil	Revenue % Change
Local	658,604,839	7,296	681,746,952	7,415	3.51%
State	376,010,997	4,165	358,832,516	3,903	-4.57%
Federal	700,000	8	13,815,578	150	1873.65%
Other Local	12,541,413	139	21,412,465	233	70.73%
Total Available Resources	**1,047,857,250**	**11,607**	**1,075,807,511**	**11,700**	**2.67%**

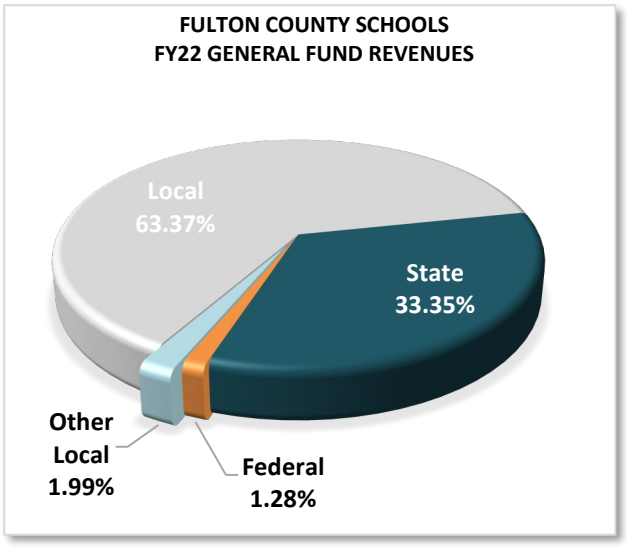
Local Sources

Local sources of revenue are the most significant for the District. Property taxes account for most of the local revenue. They generate an estimated 64.37% of all sources of revenue and will increase by 3.51% from FY21. The tentative millage recommendation for FY22 is 17.796. The digest for current real and personal property is projected to increase by 1.6% in FY22. 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 FY22 will represent 33.35% of all available sources of funding. Quality Basic Education (QBE) accounts for the largest portion of state revenues. Overall state revenue is expected to decrease by -4.57% over the current year.

There are elements that decreased Fulton County QBE Earnings – one is a decrease in Full Time Equivalents (FTE). FTE refers to data collected for Quality Based Educating funding and is based on student enrollment and education services provided by the local school system to students. Also affecting earnings in FY22, Local Fair Share (LFS) amount paid by Fulton County Schools will increase approximately 10.59%, 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 negatively impacts QBE earnings. Another factor is the Austerity Reduction of $15.6M.



Federal Sources

Revenues received from federal sources represent an increase of 1.28% of total general fund revenues. Federal revenues increased by approx. 1873.65%. The increase is due to indirect cost from the CARES Act.

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**	**$80,000.00**	
Millage Rate	**17.796**		**17.796**
Total School Taxes	**$ 1,388.09**	$ -	**$ 1,388.09**

* 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**	**$80,000.00**	
Millage Rate	**0**		**0**
Tax Year 2018 Dollar Impact**	**$ -**	**$ -**	**$ -**

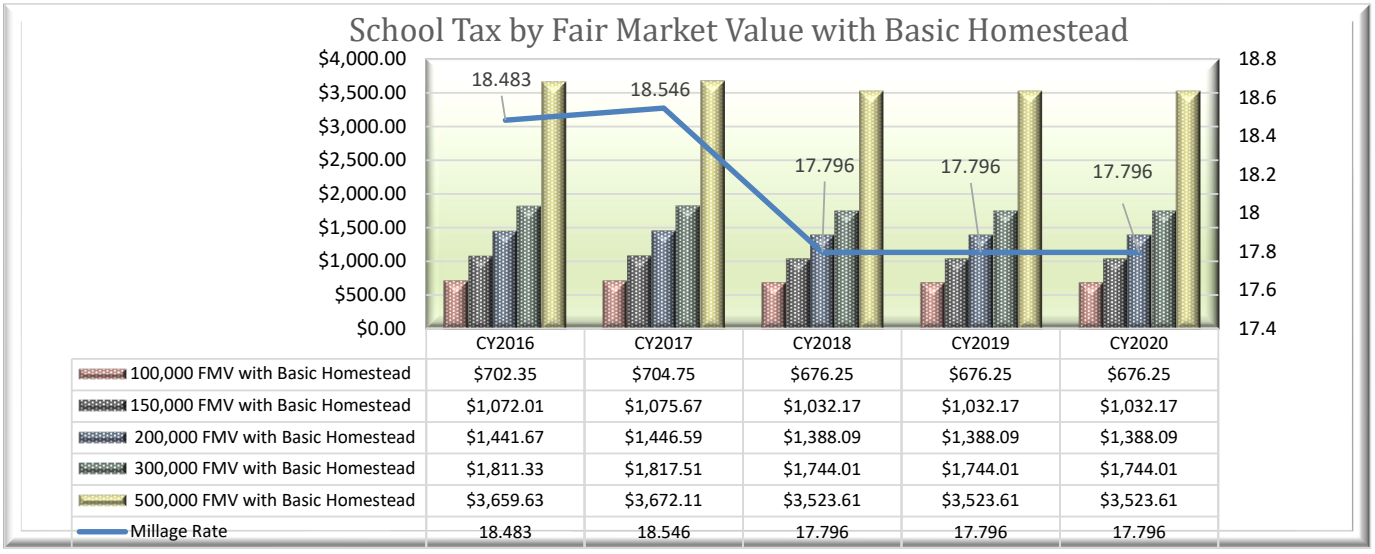
* Assume School Homestead Exemption Only

** Assumes no change in Appraised Value

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

Calendar Year Millage Rate	2016	2017	2018	2019	2020
School Millage Rate	18.483	18.546	17.796	17.796	17.796
Bond Millage Rate	-	-	-	-	-
Combined Millage Rate	**18.483**	**18.546**	**18.483**	**17.796**	**17.796**

Tax on Homestead at $200k	2016	2017	2018	2019	2020
School Taxes	$ 1,441.67	$ 1,446.59	$ 1,441.67	$ 1,388.09	$ 1,388.09
Bond Taxes	$ -	$ -	$ -	$ -	$ -
Combined School Taxes	**$ 1,441.67**	**$ 1,446.59**	**$ 1,441.67**	**$ 1,388.09**	**$ 1,388.09**



Consolidated School (M&O) Digest

	CY2014 FY2015	CY2015 FY2016	CY2016 FY2017	CY2017 FY2018	CY2018 FY2019	CY2019 FY2020	CY2020 FY2021 (est.)	CY2019 to CY2020 Change
Real and Personal	$ 27,966,096,990	$ 30,513,963,811	$ 31,928,406,862	$ 32,008,347,314	$ 37,497,638,013	$ 41,280,108,177	$ 42,203,111,602	$ 923,003,425
Motor Vehicles	$ 1,489,716,030	$ 980,942,520	$ 666,540,100	$ 460,266,700	$ 323,567,960	$ 244,071,660	$ 187,963,270	$ (56,108,390)
Mobile Homes	$ 505,288	$ 502,806	$ 477,031	$ 472,736.00	$ 706,133	$ 706,133	$ 896,232	$ 190,099
Timber	$ 32,400	$ 149,517	$ 5,000	$ 240,964	$ 35,905	$ 9,600	$ 84,743	$ 75,143
Heavy Duty Equipment	$ 126,780	$ 153,789	$ 731,538	$ 2,710,130	$ 739,752	$ 606,676	$ 1,253,876	$ 647,200
Gross Digest	$ 29,456,477,488	$ 31,495,712,443	$ 32,596,160,531	$ 32,472,037,844	$ 37,822,687,763	$ 41,525,502,246	$ 42,393,309,723	$ 867,807,477
Less Exemptions	$ (1,654,994,596)	$ (1,823,080,459)	$ (1,958,107,938)	$ (1,993,553,540)	$ (2,449,545,050)	$ (5,889,643,615)	$ (5,100,394,991)	$ 789,248,624
Net Digest	$ 27,801,482,892	$ 29,672,631,984	$ 30,638,052,593	$ 30,478,484,304	$ 35,373,142,713	$ 35,635,858,631	$ 37,292,914,732	$ 1,657,056,101
Millage	18.502	18.502	18.483	18.546	17.796	17.796	17.796	$ -
Net Levied	$ 514,383,036	$ 549,003,037	$ 566,283,126	$ 565,253,970	$ 629,500,448	$ 634,175,740	$ 663,664,711	$ 29,488,970
$ Increase	$ 5,345,950	$ 34,620,001	$ 17,280,089	$ (1,029,156)	$ 64,246,478	$ 4,675,292	$ 34,164,263	$ 29,488,970
% Increase	1.05%	6.73%	3.15%	-0.18%	11.37%	0.74%	5.43%	5%

School Bond Digest

	CY2014 FY2015	CY2015 FY2016	CY2016 FY2017	CY2017 FY2018	CY2018 FY2019	CY2019 FY2020	CY2020 FY2021 (est.)	CY2018 to CY2019 Change
Real and Personal	$ 27,966,096,990	$ 30,513,963,811	$ 31,928,406,862	$ 32,008,347,314	$ 37,497,638,013	$ 41,280,108,177	$ 42,203,111,602	$ 923,003,425
Motor Vehicles	$ 1,489,716,030	$ 980,942,520	$ 666,540,100	$ 460,266,700	$ 323,567,960	$ 244,071,660	$ 187,963,270	$ (56,108,390)
Mobile Homes	$ 505,288	$ 502,806	$ 477,031	$ 472,736	$ 706,133	$ 706,133	$ 896,232	$ 190,099
Timber	$ 32,400	$ 149,517	$ 5,000	$ 240,964	$ 35,905	$ 9,600	$ 84,743	$ 75,143
Heavy Duty Equipment	$ 126,780	$ 153,789	$ 731,538	$ 2,710,130	$ 739,752	$ 606,676	$ 1,253,876	$ 647,200
Gross Digest	$ 29,456,477,488	$ 31,495,712,443	$ 32,596,160,531	$ 32,472,037,844	$ 37,822,687,763	$ 41,525,502,246	$ 42,393,309,723	$ 867,807,477
Less Exemptions	$ -			$ (1,676,624,680)	$ (2,083,255,000)	$ (2,387,777,490)		$ 2,387,777,490
Net Digest	$ 29,456,477,488	$ 31,495,712,443	$ 32,596,160,531	$ 30,795,413,164	$ 35,739,432,763	$ 39,137,724,756	$ 42,393,309,723	$ 3,255,584,967
Millage	-	-	-	-	-	-	-	$ -
Net Levied	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
% Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Combined Millage Rate

	CY2014 FY2015	CY2015 FY2016	CY2016 FY2017	CY2017 FY2018	CY2018 FY2019	CY2019 FY2020	CY2020 FY2021 (est.)	CY2018 to CY2019 Change
Maintenance and Operations	18.502	18.502	18.483	18.546	17.796	17.796	17.796	-
GO Bond	-	-	-	-	-	-	-	-
Combined Total	**18.502**	**18.502**	**18.483**	**18.546**	**17.796**	**17.796**	**17.796**	**-**

Explanation of Allocation of Human & Financial Resources
Budget Assumptions/Initiatives and Constraints

FY2022 Budget for General Fund

Notable Expenditure Recommendations

• Teachers Retirement System (employer contribution rate)	19.06 to 19.81
• FY22 Onetime Requests	$3.4 million
• Compensation recommendation *2% raise plus step increase (for eligible employees)*	$30 million
• Facility Modifications (painting projects)	$2.2 million
• Three new schools opening in FY22 (Innovation Academy, Global Impact Academy, and Fulton Academy of Virtual Excellence)	$19 million

District funds will be committed in fund balance for the following:

• Risk Management	$4.0 million







Explanation of Allocation of Human & Financial Resources
Budget Assumptions/Initiatives and Constraints

- Consolidated School (Maintenance and Operations) Tax digest (net of exemptions) will be $37,292,914,732 a change of approximately 3.703% for calendar year 2021 (fiscal year 2022). This is inclusive of the existing Homestead Exemptions and Homestead Exemption Caps. The recommended M&O millage rate for tax year 2022 is 17.796.
- The recommended bond millage rate is 0.000.
- Combined recommended millage will be 17.796.
- Below is a history of the past fiscal years millage rates:

Category	2015	2016	2017	2018	2019	2020	2021
Maintenance & Operations	18.502	18.502	18.483	18.546	17.796	17.796	17.796
Debt Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Millage Levied	**18.502**	**18.502**	**18.483**	**18.546**	**17.796**	**17.796**	**17.796**







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)
2015	2014	18.502	61,834.87	27,801.48	514.38	99%	509.24
2016	2015	18.502	74,181.58	29,672.63	549.00	99%	543.51
2017	2016	18.483	76,595.13	30,638.05	566.28	99%	560.62
2018	2017	18.546	77,456.23	30,955.77	574.10	99%	569.02
2019	2018	17.796	83,432.85	33,373.14	593.90	99%	587.96
2020	2019	17.796	88,414.65	35,635.86	634.18	99%	627.84
2021	2020	17.796	92,388.90	36,955.56	657.66	96%	631.35
2022	2021	17.796	108,672.10	37,601.40	669.15	96%	641.56

What are property taxes

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

Property Taxable Values

Fulton County's total taxable digest has ranged from $27 to $37 billion over the past ten years with the value projected to be around 37.6 billion in 2021, which will be an increase from 2020. This will continue the trend of positive gains which began in FY15.

Tax Millage Rate

The millage rate of the school system for fiscal year 2021-2022 is 17.796, of which, all are used for the maintenance and operations of the school district.

The current projections for FY22 are based on a 17.796 millage rate.

Tax Year 2019

Principal Taxpayer	Taxable Assessed Value [1]	Rank	Percentage of Total Taxable Assessed Value
Development Authority of Fulton Count	$ 2,294,473,325	1	2.94%
Georgia Power	557,148,123	2	0.71%
AT&T	274,228,433	3	0.35%
Atlanta Development Authority	261,285,450	4	0.33%
Coca Cola Company	211,509,200	5	0.27%
Delta Airlines	161,644,552	6	0.21%
Suntrust Plaza Associates LLC	155,570,751	7	0.20%
Post Apartment Homes	149,044,820	8	0.19%
Norfolk Southern Railway Company	130,418,850	9	0.17%
AC Property Owner LP	124,000,000	10	0.16%
Total Principal Taxpayers	4,319,323,504		5.53%
All Other Taxpayers	73,837,863,018		94.47%
Total	$ 78,157,186,522		100.00%

Note:

[1] The taxable assessed value excludes the City of Atlanta, which has its own school district..

Tax Levy

A millage rate of 17.796 will levy $669.15 million in taxes for FY22.

Tax Collections

The Tax Office is expected to collect 96% of the taxes billed. However, billing is expected to be 96% of what is levied in FY22 for a total of $641.56 million.

General Fund



The following pages represent the FY2022 general fund budget requests by division. The district is opening 3 new schools in FY2022 and will have an overall position increase of 44.44 positions. Schools budgeted positions increased by 34.50 based on the allotment formulas and the central office increased by 10.00 and state grants decreased by .06. For FY22, there are several factors that would increase or decrease the overall budget as seen below.

Category	FY2021 Existing Positions	FY2022 Position Requests	Variance	FY2022 Budget Request	% of Budget
Schools/Charters	9,103.68	9,138.18	34.50	868,338,602	79.20%
Departments	1,740.24	1,750.24	10.00	222,910,966	20.33%
State Grants	29.36	29.30	(0.06)	5,174,852	0.47%

Ongoing budget challenges for the district include:

1. Pandemic Impact
2. Teacher Retirement System
3. Sales Tax Revenue
4. Digest Exemptions and Appeals
5. Legislation
6. Increases in Local Fair Share

SCHOOLS	FY2021 BUDGET	FY2022 BUDGET REQUEST
BEGINNING BUDGET	**856,992,427**	**868,338,602**
FY21 PO Budget Carryforward	1,027,792	-
FY20 Carryover 10%	3,270,046	-
FY20 Flex & Tailored Carryover	2,383,094	-
FY21 Flex & Tailored	2,850,000	-
FY21 Midyear Adjustment	200,000	-
State Grants	(296,065)	-
TOTAL CURRENT BUDGET	**866,427,293**	**868,338,602**

DEPARTMENTS	FY2021 BUDGET	FY2022 BUDGET REQUEST
BEGINNING BUDGET	**207,349,764**	**222,910,966**
FY20 PO Budget Carryforward	7,836,635	-
FY21 Board Appr. - decommitments	4,704,000	-
FY21 Midyear Adjustments	(6,773,745)	-
State grants	549,662	-
		-
		-
TOTAL CURRENT BUDGET	**213,666,316**	**222,910,966**

One-Time Requests

Departments	$ Amt.	Comments
ACCOUNTABILITY	$ 672,500	Contract support for Balanced Scorecard and development of centralized reporting repository and data strategy for FCS ... important to provide data driven decision making capability; Replace 4 laptops for staff members - warranty to expire Oct. 2021; Training fees - MS Business Analytics Using Power BI
CAPITAL IMPROVEMENT	$ 85,000	To cover computer related expenses, maintenance and certain fees for the Capital Improvement and Land Management departments including the annual SchoolDude and AutoCad licensing fees. The one time fee will be for the RFP award for a replacement Facility Rentals Scheduling software
FACILITIES SERVICES	$ 11,000	To pay the Preston Ridge Assoc. dues for 2021. Neighborhood association fees for Alpharetta HS
MAINTENANCE	$ 2,581,303	These funds provide for reinvestment in infrastructure items not funded under the SPLOST Program to reduce deferred maintenance. ON-GOING: Athletic field maintenance; touch up paint for schools; carpet/vct replacement; Rope and climbing wall inspections; Ice Melt ONE TIME : Refurbish Milton HS baseball Field - $105,000 Refurbish Northview HS baseball Field - $105,000 HS Basketball shot clocks - $ 75,000 Interior painting due Summer 2019 - $1,971,007 Interior painting due Summer 2020 - $1,217,004 Interior painting due Summer 2021 - $1,308,292
OFFICE OF CURRICULUM	$ 28,500	3-12 Textbook Adoption Vendor Fair
OPERATIONS	$ 9,876	To cover expenditures for other service contracts.
PIANNING & STUD. FORE.	$ 22,000	Honorarium pay will cover the cost of facilitation for 2 community engagement initiatives to discuss the consolidation/redistricting K8 school and the opening of the New Crabapple Middle School. 30 North meeting / 15 South meeting
PORTABLES	$ 16,000	Funds for design, engineering, bid documents preparation, testing, and updating schools site plans showing Portable locations=$,2000. Also includes plan review and inspection services based on two installations@2,000 each=$4,000. Preparation of Architectural Documentation for CTAE Projects= $10,000. Total $16,000.
Total One-Time	***$ 3,426,179***	

FY22 Position Changes
General Fund

Departments	FTE	Comments
ACCOUNTABILITY	0.00	Minus: 1.0 Professional Assistant ; Plus: 1.0 Program Evaluation Analyst
CAREER PREP AND TECH ED (CAREER TECH)	-0.06	Minus: .06 Coordinator to Special Revenue funds
COMMUNICATIONS	1.00	Plus: 1.0 Program Manager from Office of Curriculum
INFORMATION TECH	1.00	Plus: 1.0 Executive Director
INFRASTRUCTURE MGT	-3.00	Minus: 1.0 Professional Assistant; 2.0 Technical Analyst to Safety & Security
MAINTENANCE	7.00	Plus: 7.0 Trades Helper
OFFICE OF CURRICULUM	-1.00	Minus: 1.0 Program Manager to Communications
OPERATIONS	1.00	Plus: 1.0 Deputy Chief of Operations
PROGRAM EVALUATION	1.00	Plus: 1.0 Program Evaluation Analyst
SAFETY AND SECURITY	2.00	Plus: 2.0 Technical Analyst
TALENT MGT AND ORG DEV (SCH CERT PERSONNEL)	-1.00	Minus: 1.0 Coordinator
TALENT STAFFING (PERSONNEL SERVICES)	2.00	Plus: 2.0 Professional Assistant III
Department Total	***10.99***	
Schools	**FTE**	**Comments**
Elementary Schools	-39.65	Positions are primarily driven by enrollment and the opening of the new virtual school
Middle Schools	-60.10	Positions are primarily driven by enrollment and the opening of the new virtual school
High Schools	115.05	Positions are primarily driven by enrollment and the opening of three new schools
Other	19.20	Positions held back for Academic needs
School Total	***34.50***	
TOTAL DISTRICT CHANGES	***45.49***	



At Fulton County Schools (FCS), 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**. This strategic plan provides a focus for our district's work to support that mission and vision by identifying our top priorities for the next five years.

We know that a high school diploma is critical for today's students, but a diploma alone is not enough to ensure success after high school. With that in mind, we will ensure that FCS students graduate prepared to pursue their chosen paths — whether college, career or military — and to succeed on those paths after high school. To support this goal over the next five years, we will focus deeply on student achievement, develop effective school and district cultures, engage families and community members, promote fiscal responsibility and focus on effective communications with all stakeholders. These will be our top priorities across the district and the things we aim to be known for in the years to come.



Our goal is to prepare all students to graduate ready to pursue and succeed on their chosen paths.

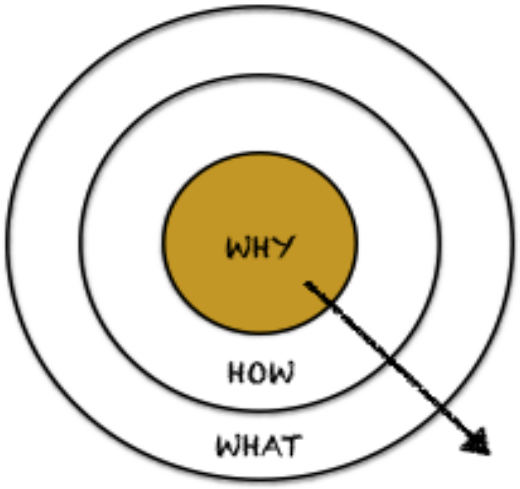
STUDENT ACHIEVEMENT
We prepare students with strong academic foundations and the skills needed to navigate beyond graduation

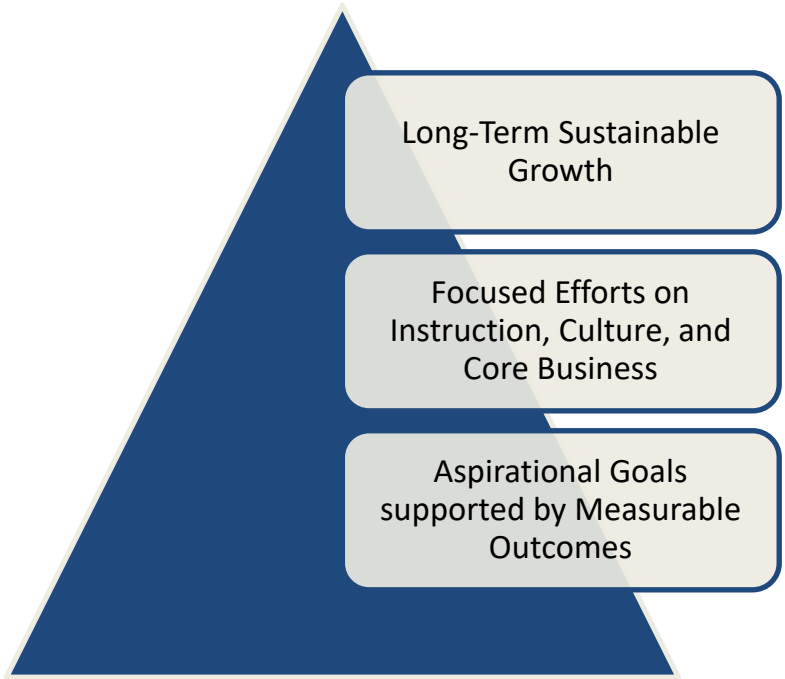
PEOPLE AND CULTURE
We provide a welcoming environment and positive school and district culture for students, families and employees

COMMUNITY COLLABORATION
We engage families, community members, and civic organizations as active partners.

FISCAL RESPONSIBILITY
We manage and protect public funds and assets through efficient and effective use of available funds.

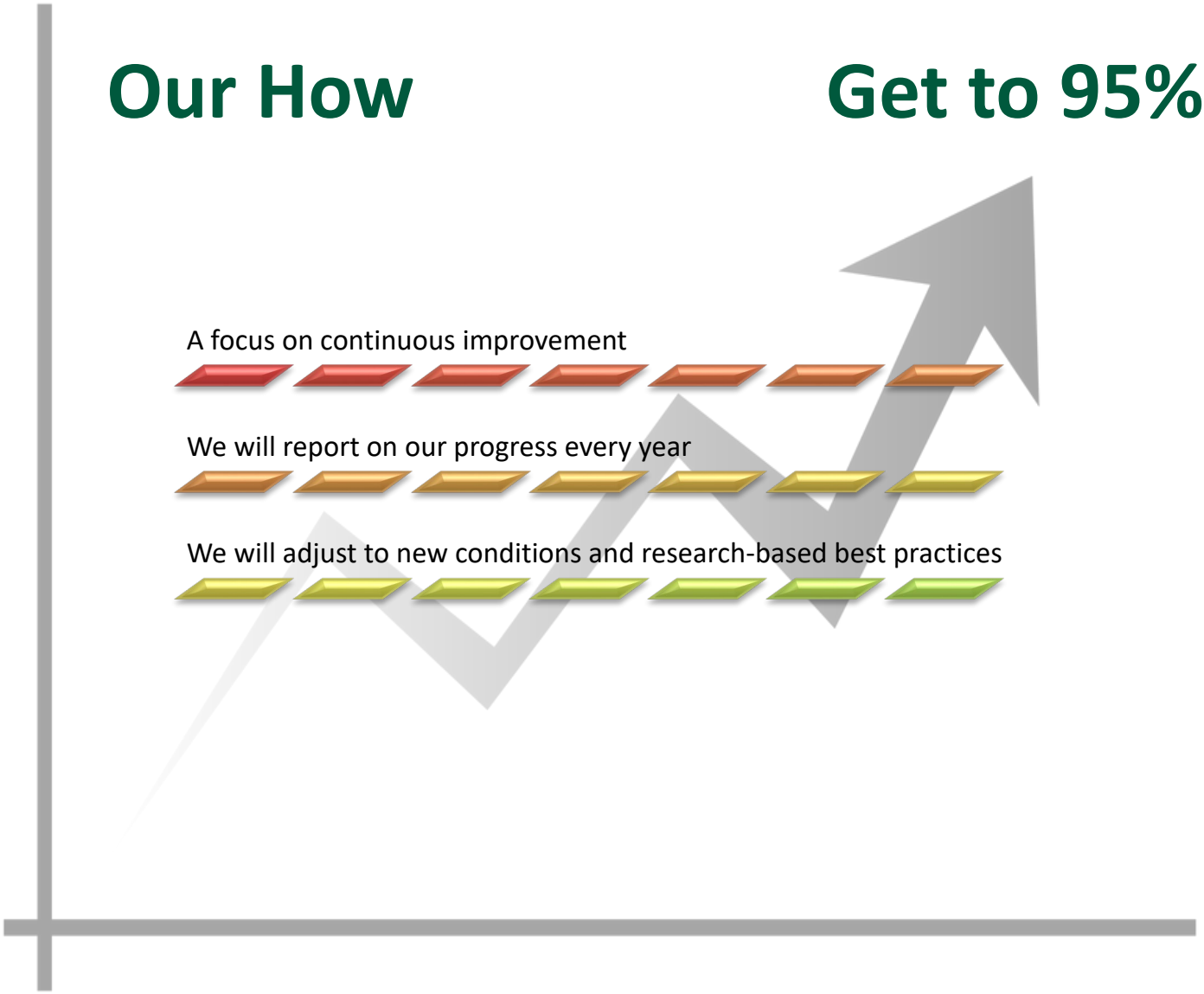
Our Why





HOW WILL WE MEASURE AND ACHIEVE SUCCESS?

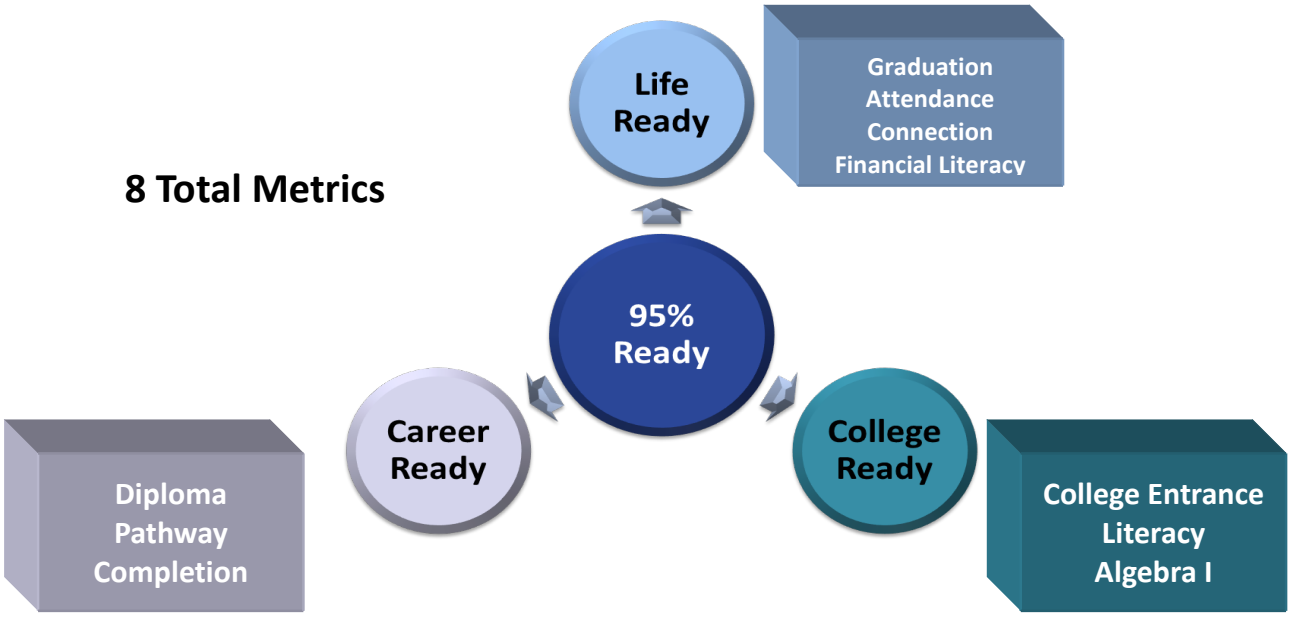
STUDENT ACHIEVEMENT	PEOPLE AND CULTURE	COMMUNITY COLLABORATION	FISCAL RESPONSIBILITY



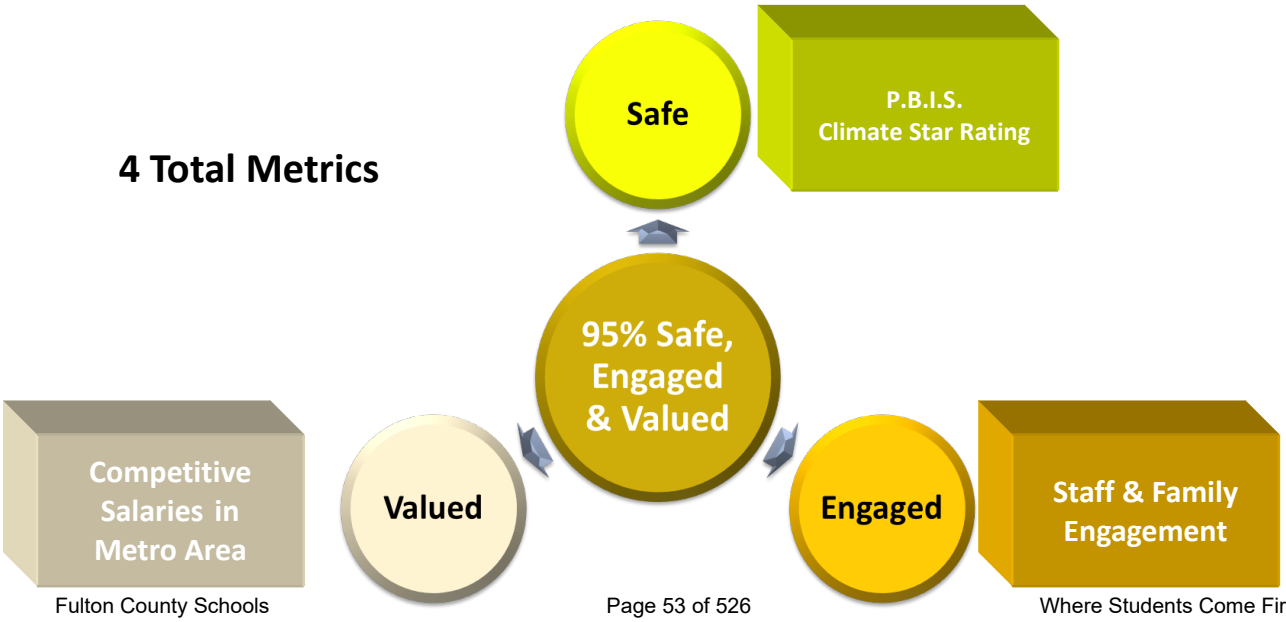
STUDENT ACHIEVEMENT | PEOPLE AND CULTURE | COMMUNITY COLLABORATION | FISCAL RESPONSIBILITY

Student Achievement

We aspire to have 95% of our students graduate ready.



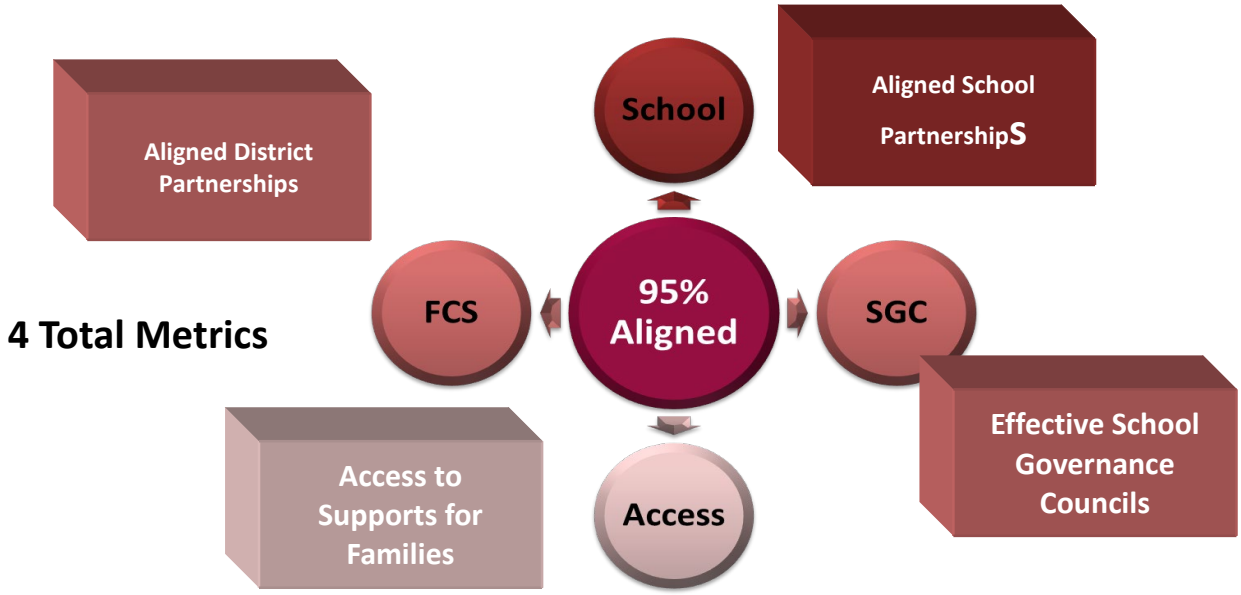
We aspire to have 95% of students, employees, and families feel safe, engaged, and involved.



STUDENT ACHIEVEMENT | PEOPLE AND CULTURE | COMMUNITY COLLABORATION | FISCAL RESPONSIBILITY

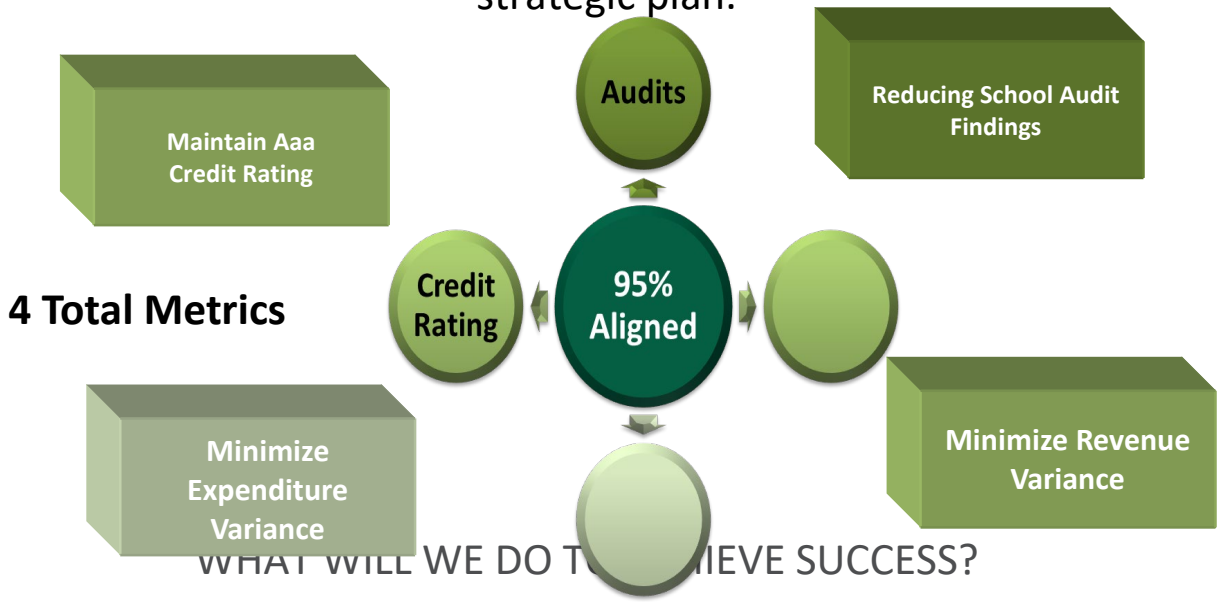
Student Achievement

We aspire to have 95% of our partnerships aligned to the district strategic plan.



Fiscal Responsibility

95% of all funds will be leveraged to accomplish the objectives of the strategic plan.



WHAT WILL WE DO TO ACHIEVE SUCCESS?

Our What

STUDENT ACHIEVEMENT	PEOPLE AND CULTURE	COMMUNITY COLLABORATION	FISCAL RESPONSIBILITY
Graduation Rate	P.B.I.S Distinguished	Effective Governance Council	Maintain Aaa Credit Rating
Attendance Rate	4- or 5-Star Climate Rating	Aligned District Partnerships	Reduce School Audit Findings
Connection to Trusted Adult	Family and Staff Engagement	Aligned School Partnerships	Minimize Revenue Variance
Financial Literacy	Competitive Salaries	Access to Supports for Families	Minimize Expenditure Variance
Entrance Exam Participation			
Literacy At/Above Grade Level			
Algebra I by 8th Grade			
Diploma Pathway Completion			

Five-Year Staffing Summary
All Funds

Organization	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Proposed	FY22 change From FY21
GOVERNANCE AND STRATEGY						
BOARD	7.00	7.00	7.00	7.00	7.00	0.00
SUPERINTENDENT	8.49	7.49	6.49	6.49	6.49	0.00
INTERNAL AUDIT	8.00	8.00	8.00	8.00	8.00	0.00
GRANTS	2.00	2.00	2.00	0.00	0.00	0.00
FCS FOUNDATION	2.00	0.00	0.00	0.00	0.00	0.00
PROGRAM EVALUATION	0.00	0.00	3.00	2.00	2.00	0.00
CHARTER SCHOOLS	0.00	0.00	0.00	2.00	2.00	0.00
SCHOOL FLEX GOVERNANCE	0.00	0.00	0.00	6.00	6.00	0.00
STRATEGY MANAGEMENT	0.00	0.00	0.00	2.00	2.00	0.00
SAFETY AND SECURITY	0.00	0.00	4.50	5.50	6.50	1.00
STUDENT HEALTH SERVICES	0.00	0.00	0.00	3.00	3.00	0.00
CAMPUS POLICE	0.00	0.00	48.00	47.00	47.00	0.00
PERSONNEL INVESTIGATIONS	0.00	0.00	0.00	3.00	3.00	0.00
Sub-Total	**27.49**	**24.49**	**78.99**	**91.99**	**92.99**	**1.00**
COMMUNICATIONS						
COMMUNICATIONS	10.50	11.50	11.50	12.00	13.00	1.00
BRDCST & VIDEO TECH	0.50	1.00	1.00	1.00	1.00	0.00
Sub-Total	**11.00**	**12.50**	**12.50**	**13.00**	**14.00**	**1.00**
OFFICE OF CHIEF OF ACADEMICS						
ACADEMICS (CURR. & INSTRUCTION)	4.00	4.00	5.00	20.00	20.00	0.00
SOUTH LEARNING COMMUNITY	9.00	9.00	8.00	0.00	0.00	0.00
CENTRAL LEARNING COMMUNITY	8.00	8.00	7.00	0.00	0.00	0.00
NORTHEAST LEARNING COMMUNITY	7.50	7.50	7.00	0.00	0.00	0.00
NORTHWEST LEARNING COMMUNITY	6.50	6.50	7.00	0.00	0.00	0.00
ASSESSMENT (CURR. & INSTRUCTION)	10.00	10.00	5.00	0.00	0.00	0.00
ATHLETICS	2.00	2.00	2.00	1.00	1.00	0.00
VIRTUAL LEARNING	3.00	3.00	3.00	2.00	2.00	0.00
ACHIEVEMENT ZONE	4.00	4.00	4.00	0.00	0.00	0.00
INNOVATIVE PROGRAMS	0.00	0.00	2.00	0.00	0.00	0.00
Sub-Total	**54.00**	**54.00**	**50.00**	**23.00**	**23.00**	**0.00**
SCHOOL ACCOUNTABILITY AND GOVERNANCE						
ACCOUNTABILITY (ASSESSMENT & ACCOUNT)	1.50	1.50	2.50	0.00	0.00	0.00
DATA UTILIZATION	2.00	2.00	4.50	0.00	0.00	0.00
CHARTER SCHOOLS	2.00	2.00	2.00	0.00	0.00	0.00
SCHOOL FLEX GOVERNANCE	7.00	7.00	6.00	0.00	0.00	0.00
STRATEGY AND INNOVATION	3.00	2.00	0.00	0.00	0.00	0.00
RESEARCH & EVALUATION	5.50	5.50	0.00	0.00	0.00	0.00
Sub-Total	**21.00**	**20.00**	**15.00**	**0.00**	**0.00**	**0.00**
LEADERSHIP						
STRATEGY MANAGEMENT	0.00	1.00	2.00	0.00	0.00	0.00
Sub-Total	**0.00**	**1.00**	**2.00**	**0.00**	**0.00**	**0.00**
PROF. LEARNING & LEADERSHIP DEVELOPMENT						
PROF. LEARNING-LOCAL	0.00	18.49	15.30	0.00	0.00	0.00
LEARNING AND DEV	20.50	20.50	0.00	0.00	0.00	0.00
Sub-Total	**20.50**	**38.99**	**15.30**	**0.00**	**0.00**	**0.00**
LEARNING AND TEACHING						
ASSESSMENT (CURR. & INSTRUCTION)	0.00	0.00	0.00	9.00	9.00	0.00
LEARNING AND TEACHING (ELEM C&I)	2.00	2.00	2.00	7.00	7.00	0.00
JROTC	3.00	3.00	3.00	3.00	3.00	0.00

Five-Year Staffing Summary
All Funds

Organization	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Proposed	FY22 change From FY21
HEALTH & PE	1.50	1.50	1.50	0.00	0.00	0.00
HUMANITIES (SOCIAL STUDIES)	5.50	6.00	6.00	0.00	0.00	0.00
STEM	4.00	5.00	4.00	0.00	0.00	0.00
ADVANCE STUDIES	2.50	2.50	2.50	0.00	0.00	0.00
CAREER PREP AND TECH ED (CAREER TECH)	6.00	6.00	6.00	4.00	2.70	-1.30
INSTRUCTIONAL TECH/MEDIA SERVICES	6.49	6.00	6.00	3.00	3.00	0.00
TEACHING MUSEUMS	3.00	3.00	3.00	3.00	3.00	0.00
VIRTUAL LEARNING	3.00	3.00	3.00	0.00	0.00	0.00
VISUAL ARTS	2.00	2.00	2.00	0.00	0.00	0.00
PERFORMING ARTS	1.00	1.00	1.00	0.00	0.00	0.00
OFFICE OF CURRICULUM	0.00	0.00	0.00	19.00	18.00	-1.00
DEPARTMENT OF SPECIALS	0.00	0.00	0.00	7.00	7.00	0.00
TEACHING MUSEUMS-CUST	2.00	2.00	2.00	2.00	2.00	0.00
Sub-Total	**41.99**	**43.00**	**42.00**	**57.00**	**54.70**	**-2.30**
STUDENT SUPPORT SERV.						
INSTR. SUPPORT SRVCS	2.00	2.00	2.00	9.00	9.00	0.00
STUDENT DISCIPLINE	3.00	3.00	3.00	6.00	6.00	0.00
SOCIAL WORK	4.00	14.00	4.00	0.00	0.00	0.00
GUIDANCE/COUNSELING	5.00	5.00	5.00	2.00	2.00	0.00
SST/504	1.00	1.00	1.00	1.05	1.05	0.00
ESOL	7.00	7.00	5.40	5.40	5.40	0.00
TITLE/NCLB/COMPL.	25.80	25.77	26.37	27.35	27.35	0.00
YOUTH IN TRANSITION	1.60	1.60	1.60	0.60	0.60	0.00
ATHLETICS	2.00	2.00	2.00	0.00	0.00	0.00
PRE-K REMEDIAL SUPPORT	6.00	6.00	6.00	6.00	6.00	0.00
INTERVENTION SERVICES	2.00	2.00	5.00	1.00	1.00	0.00
OFFICE OF STUDENT SUPPORTS	0.00	0.00	0.00	3.00	3.00	0.00
PSYCHOLOGY & SOCIAL WORK	0.00	0.00	0.00	5.00	5.00	0.00
Sub-Total	**59.40**	**69.37**	**61.37**	**66.40**	**66.40**	**0.00**
SPECIAL EDUCATION	21.00	20.00	20.00	23.00	23.00	0.00
PSYCH. SERVICES	1.00	1.00	0.00	0.00	0.00	0.00
Sub-Total	**22.00**	**21.00**	**20.00**	**23.00**	**23.00**	**0.00**
FINANCIAL SERVICES						
FINANCIAL SERVICES	4.00	4.00	4.00	5.00	5.00	0.00
BUDGET SERVICES	7.50	7.50	7.25	6.25	6.25	0.00
ACCOUNTING SERVICES	14.50	13.50	14.90	17.90	17.90	0.00
FISCAL SERVICES	16.00	16.00	16.00	16.00	16.00	0.00
CONTRACTING/PURCH.	9.75	9.75	9.75	9.75	9.75	0.00
LOCAL SCHL ACCOUNTIN	6.00	6.00	5.00	0.00	0.00	0.00
RISK MANAGEMENT	4.00	4.00	4.00	4.00	4.00	0.00
GRANT SERVICES	0.00	0.00	0.00	4.50	4.50	0.00
Sub-Total	**61.75**	**60.75**	**60.90**	**63.40**	**63.40**	**0.00**
INFORMATION TECH.						
INFORMATION TECH	2.30	2.30	2.30	2.00	3.00	1.00
DATA WAREHOUSE	4.00	3.00	3.00	3.00	3.00	0.00
STUDENT INFO SYSTEMS	16.00	16.00	15.00	15.00	15.00	0.00
RECORD MGT-ARCHIVING	6.00	6.00	6.00	6.00	6.00	0.00
INFRASTRUCTURE MGT	32.00	32.00	32.00	32.00	29.00	-3.00
ENTERPRISE APPLICATIONS	9.00	10.00	10.00	10.00	10.00	0.00
SCHOOL TECHNOLOGY SUPPORT	98.00	102.00	102.00	102.00	102.00	0.00
INFORMATION TECHNOLOGY SECURITY	2.00	2.30	2.30	2.30	2.30	0.00

Five-Year Staffing Summary
All Funds

Organization	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Proposed	FY22 change From FY21
ACCOUNTABILITY	0.00	0.00	0.00	8.00	8.00	0.00
IT-PROGRAM MANAGEMENT	0.00	0.00	0.00	0.20	0.20	0.00
Sub-Total	**169.30**	**173.60**	**172.60**	**180.50**	**178.50**	**-2.00**
HEALTH/SAFETY/RISK						
SAFETY AND SECURITY	3.00	3.00	0.00	0.00	0.00	0.00
CAMPUS POLICE	29.00	43.00	0.00	0.00	0.00	0.00
HEALTH SERVICES	3.00	3.00	3.00	0.00	0.00	0.00
Sub-Total	**35.00**	**49.00**	**3.00**	**0.00**	**0.00**	**0.00**
OPERATIONS						
OPERATIONS	3.00	3.00	3.00	3.00	4.00	1.00
FACILITIES SERVICES	2.00	2.00	2.00	2.00	2.00	0.00
CUSTODIAL SERVICES	21.00	21.00	20.00	20.00	20.00	0.00
BUILDING PROGRAM	28.25	28.95	28.70	28.80	28.80	0.00
TRANSPORTATION	962.00	1,037.00	999.00	999.00	999.00	0.00
WAREHOUSE OPERATIONS	25.50	25.50	25.50	25.50	25.50	0.00
PRINTING SERVICES	6.00	6.00	6.00	6.00	6.00	0.00
MAINTENANCE	138.00	138.00	138.00	138.00	145.00	7.00
PORTABLES	2.00	2.00	2.00	2.00	2.00	0.00
BUILDING MANAGER	9.00	9.00	11.00	9.00	9.00	0.00
PROPERTY CONTROL	3.00	3.00	3.00	3.00	3.00	0.00
OPERATIONAL PLANNING	5.00	5.00	5.00	5.00	5.00	0.00
CAPITAL IMPROVEMENTS	4.20	4.20	4.20	4.20	4.20	0.00
TRANS - CUST SUPPORT	3.00	3.00	3.00	3.00	3.00	0.00
SUPPORT-UTILITIES	4.00	4.00	4.00	4.00	4.00	0.00
Sub-Total	**1,215.95**	**1,291.65**	**1,254.40**	**1,252.50**	**1,260.50**	**8.00**
SCHOOL NUTRITION						
SNP-CENTRAL SUPPORT	25.00	25.00	25.00	29.00	29.00	0.00
SNP F&R DISTRICTWIDE	37.18	35.19	26.44	35.19	31.75	-3.44
Sub-Total	**62.18**	**60.19**	**51.44**	**64.19**	**60.75**	**-3.44**
PG-FINANCIAL SERVICE						
PENSION GOLD	5.00	5.00	4.60	4.60	4.60	0.00
Sub-Total	**5.00**	**5.00**	**4.60**	**4.60**	**4.60**	**0.00**
TALENT						
TALENT (HUMAN RESOURCES)	14.00	15.00	15.00	12.00	12.00	0.00
TALENT STAFFING (PERSONNEL SERVICES)	27.00	27.00	28.00	29.00	31.00	2.00
TALENT MGT AND ORG DEV (SCH CERT PERSONNEL)	5.00	7.00	7.30	8.00	7.00	-1.00
LEARNING AND DEV	22.50	0.00	0.00	11.00	11.00	0.00
Sub-Total	**68.50**	**49.00**	**50.30**	**60.00**	**61.00**	**1.00**
Department Total	***1,875.06***	***1,973.54***	***1,894.40***	***1,899.58***	***1,902.84***	***3.26***
ELEMENTARY SCHOOLS						
ABBOTTS HILL ES	67.65	68.64	69.09	69.69	68.84	-0.85
ALPHARETTA ES	91.84	96.39	92.90	89.93	88.00	-1.92
BARNWELL ES	76.66	78.80	80.54	78.28	74.28	-4.00
BETHUNE ES	82.19	77.80	74.36	71.00	67.66	-3.34
BROOKVIEW ES	65.49	66.25	61.78	62.53	60.46	-2.06
CAMPBELL ES	98.19	99.53	97.00	96.80	94.60	-2.20
COGBURN WOODS ES	84.25	83.65	85.89	81.23	82.42	1.20
COLLEGE PARK ES	91.58	87.23	83.45	90.73	87.73	-3.00
CONLEY HILLS ES	83.69	85.73	83.64	82.26	80.16	-2.10
CRABAPPLE CROSSING ES	70.79	73.28	71.43	67.25	67.19	-0.06
CREEK VIEW ES	85.63	87.51	86.94	85.14	89.64	4.50

Five-Year Staffing Summary
All Funds

Organization	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Proposed	FY22 change From FY21
DOLVIN ES	79.51	79.06	76.80	73.91	73.04	-0.87
DUNWOODY SPRINGS ES	74.99	78.68	80.43	82.99	80.59	-2.40
JACKSON, ESTHER ES	99.95	92.54	93.48	96.95	97.64	0.69
WEST, EVOLINE C. ES	85.90	88.98	87.95	83.45	81.55	-1.90
FINDLEY OAKS ES	68.28	70.25	67.81	73.60	74.40	0.80
GULLATT ES	77.65	83.09	87.09	86.33	83.23	-3.10
HAPEVILLE ES	90.24	88.66	91.84	84.19	83.41	-0.77
HEARDS FERRY ES	87.79	91.78	93.84	91.50	91.19	-0.31
HEMBREE SPRINGS ES	80.77	76.99	77.96	81.59	79.38	-2.21
HERITAGE ES	83.50	79.43	71.64	71.48	72.55	1.08
HIGH POINT ES	86.81	84.18	79.23	76.69	81.26	4.57
HILLSIDE ES	77.58	76.46	83.45	80.13	81.44	1.31
HOLMES, HAMILTON ES	87.71	82.86	82.25	78.64	78.83	0.19
LAKE WINDWARD ES	94.73	98.71	99.79	100.51	102.71	2.20
LIBERTY POINT ES	91.95	93.61	97.19	92.65	93.60	0.95
NOLAN, LOVE T. ES	83.95	93.11	90.94	88.53	86.69	-1.84
MANNING OAKS ES	89.25	95.28	94.71	95.71	94.74	-0.98
MEDLOCK BRIDGE ES	74.00	76.38	78.58	83.26	83.64	0.38
MIMOSA ES	106.85	107.65	99.26	103.59	100.69	-2.90
ASA HILLIARD ES	92.47	88.07	81.18	88.29	77.16	-11.12
MOUNTAIN PARK ES	83.08	89.26	92.15	92.96	90.53	-2.44
NEW PROSPECT ES	71.69	77.29	74.23	74.49	73.02	-1.47
NORTHWOOD ES	79.03	81.27	77.97	78.11	77.89	-0.22
OCEE ES	73.95	75.49	74.84	78.00	79.44	1.44
PALMETTO ES	75.29	71.69	64.79	62.09	62.64	0.55
PARKLANE ES	72.80	72.81	69.13	68.81	61.11	-7.71
RANDOLPH ES	65.46	64.69	65.50	63.68	67.13	3.45
RENAISSANCE ES	74.74	74.36	74.49	77.21	76.66	-0.55
RIVER EVES ES	68.18	68.60	65.86	65.66	66.76	1.09
ROSWELL NORTH ES	88.41	89.36	92.85	91.90	96.00	4.10
LEWIS, S.L. ES	82.24	83.21	88.55	84.08	80.73	-3.35
LEE, SEABORN ES	64.35	66.01	64.91	58.68	55.24	-3.44
SHAKERAG ES	72.10	71.81	73.64	72.24	69.91	-2.32
SPALDING DRIVE CH. ES	56.66	59.64	57.03	58.65	56.53	-2.12
STATE BRIDGE ES	72.11	72.39	71.83	68.56	71.17	2.61
STONEWALL TELL ES	79.15	78.53	77.19	74.56	80.14	5.58
SUMMIT HILL ES	67.24	70.45	70.65	68.88	70.37	1.49
SWEET APPLE ES	79.13	84.40	84.50	85.54	86.33	0.79
WILSON CREEK ES	81.36	81.08	81.96	78.40	75.99	-2.41
WOODLAND CHARTER ES	113.14	124.00	119.95	115.26	112.38	-2.89
OAKLEY ES	85.23	83.28	82.71	80.39	77.42	-2.97
LAKE FOREST ES	113.06	103.56	100.39	101.59	97.28	-4.31
ISON SPRINGS ES	83.10	87.33	88.75	85.09	86.54	1.45
BIRMINGHAM FALLS ES	76.79	78.61	78.93	75.94	76.91	0.98
FELDWOOD ES	86.96	89.75	88.46	84.06	82.68	-1.39
CLIFTONDALE ES	74.96	77.96	77.63	74.31	81.28	6.96
WOLF CREEK ES	85.33	94.01	97.79	106.73	100.58	-6.15
VICKERY MILL ES	79.04	78.04	79.79	74.44	74.34	-0.10
FULTON ACADEMY OF VIRTUAL EXCELLENCE	0.00	0.00	0.00	0.00	9.00	9.00
ES HOLDING	26.49	15.44	10.95	15.24	25.94	10.70
Sub-Total	**4,842.85**	**4,894.85**	**4,849.78**	**4,804.31**	**4,780.58**	**-23.73**

Five-Year Staffing Summary
All Funds

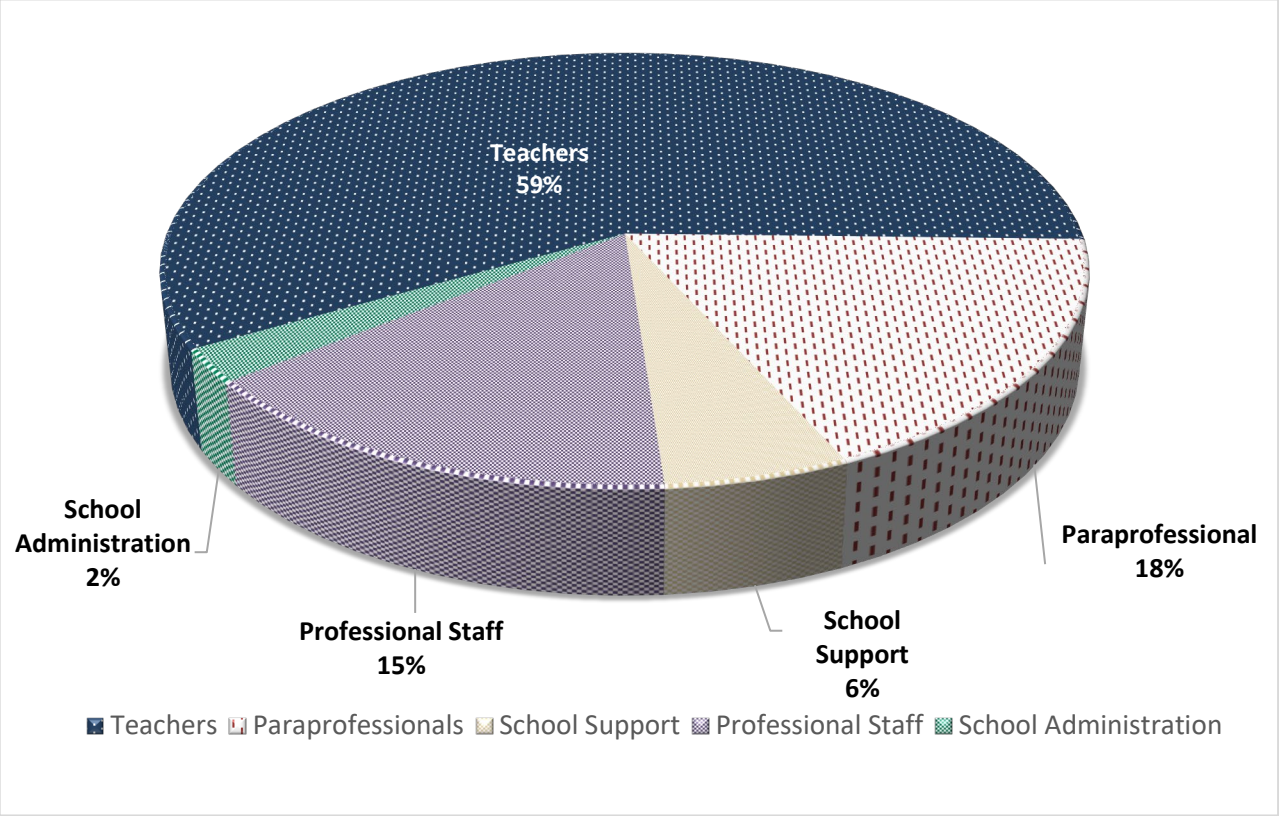
Organization	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Proposed	FY22 change From FY21
MIDDLE SCHOOLS						
AUTREY MILL MS	129.00	130.60	125.60	126.19	119.19	-7.00
BEAR CREEK MS	120.54	120.53	117.30	119.26	111.81	-7.45
CAMP CREEK MS	88.38	87.38	87.73	86.51	86.34	-0.18
CRABAPPLE MS	92.09	91.75	91.05	89.66	91.59	1.93
ELKINS POINTE MS	135.61	128.73	122.00	122.79	115.19	-7.60
HAYNES BRIDGE MS	100.87	101.67	100.51	95.72	89.37	-6.35
HOLCOMB BRIDGE MS	102.93	93.36	86.41	89.05	87.28	-1.77
HOPEWELL MS	143.41	139.91	135.48	136.41	136.18	-0.24
MCNAIR MS	94.70	96.90	97.47	110.05	113.05	3.00
NORTHWESTERN MS	125.01	126.78	125.06	123.19	114.83	-8.36
WEST, PAUL D. MS	105.34	111.69	101.71	102.66	100.74	-1.92
RIDGEVIEW MS	123.94	121.79	116.94	117.84	117.20	-0.64
RIVER TRAIL MS	115.10	119.56	120.06	121.16	113.86	-7.30
SANDTOWN MS	104.28	103.53	107.16	111.76	111.41	-0.35
SANDY SPRINGS MS	104.23	107.98	106.46	107.11	106.16	-0.96
TAYLOR ROAD MS	124.18	125.04	127.31	132.48	122.68	-9.80
WEBB BRIDGE MS	120.73	117.69	116.69	118.09	118.06	-0.02
WOODLAND MS	99.93	93.68	89.84	89.65	87.94	-1.71
RENAISSANCE MS	114.31	119.15	119.14	116.96	110.78	-6.19
FULTON ACADEMY OF VIRTUAL EXCELLENCE	0.00	0.00	0.00	0.00	9.00	9.00
MS HOLDING	6.35	7.70	16.20	10.30	12.20	1.90
Sub-Total	**2,150.89**	**2,145.38**	**2,110.11**	**2,126.85**	**2,074.84**	**-52.01**
HIGH SCHOOLS						
ALPHARETTA HS	194.38	196.71	195.46	199.54	196.06	-3.48
BANNEKER HS	190.58	189.50	170.66	182.58	184.81	2.23
CENTENNIAL HS	197.23	196.41	194.06	204.89	199.63	-5.26
CHATTAHOOCHEE HS	169.24	173.54	170.43	176.84	168.07	-8.77
CREEKSIDE HS	183.35	184.11	177.84	180.33	177.13	-3.20
MILTON HS	191.13	193.73	193.41	194.65	184.14	-10.51
NORTH SPRINGS HS	152.85	154.06	152.64	149.36	145.03	-4.34
NORTHVIEW HS	154.61	154.81	151.61	157.21	154.38	-2.84
RIVERWOOD HS	156.21	165.06	167.45	168.73	166.69	-2.04
ROSWELL HS	190.45	195.65	195.90	203.65	198.73	-4.93
TRI-CITIES HS	178.78	169.70	163.79	172.65	172.89	0.24
WESTLAKE HS	179.37	180.78	183.82	190.89	189.16	-1.73
JOHNS CREEK HS	169.78	173.51	175.50	180.45	174.65	-5.80
LANGSTON HUGHES HS	194.00	191.21	189.99	202.54	198.84	-3.70
FLAT SHOALS CENTER	474.20	387.20	400.20	282.90	290.10	7.20
CAMBRIDGE HS	168.03	171.51	170.28	171.71	162.80	-8.91
COLLEGE AND CAREER CAMPUS	16.00	16.00	14.00	14.00	14.00	0.00
INNOVATION ACADEMY HS	0.00	0.00	2.00	13.50	83.69	70.19
GLOBAL IMPACT ACADEMY	0.00	0.00	0.00	9.00	57.19	48.19
FULTON ACADEMY OF VIRTUAL EXCELLENCE	0.00	0.00	0.00	0.00	50.30	50.30
HS HOLDING	21.85	22.95	25.45	12.55	21.95	9.40
Sub-Total	**3,182.01**	**3,116.46**	**3,094.47**	**3,067.96**	**3,190.19**	**122.23**

Five-Year Staffing Summary
All Funds

Organization	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Proposed	FY22 change From FY21
ALTERNATIVE / LEARNING CENTERS						
INDEPENDENCE HS	50.81	45.00	31.00	24.80	25.30	0.50
MCCLARIN HS	46.29	36.69	23.23	23.00	23.95	0.95
VIRTUAL PROGRAM	25.25	25.25	25.25	25.25	25.25	0.00
Sub-Total	**122.35**	**106.94**	**79.48**	**73.05**	**74.50**	**1.45**
School Total	***10,298.10***	***10,263.62***	***10,133.84***	***10,072.16***	***10,120.10***	***47.94***
STATE GRANT	35.58	35.30	32.36	29.36	29.30	-0.06
GRAND TOTAL	**12,208.74**	**12,272.46**	**12,060.60**	**12,001.10**	**12,052.24**	**51.14**

Elementary School Staff
All Funds

The 2022 elementary school analysis shows a -0.49% projected overall decrease in personnel (-23.73 positions) with the Teacher category representing the majority of the decrease with -38.61 positions. This is due inpart to a decrease of EIP segments. Paraprofessionals increased by 2.59% (21.60 positions) due to an increase in kindergarten student enrollment.

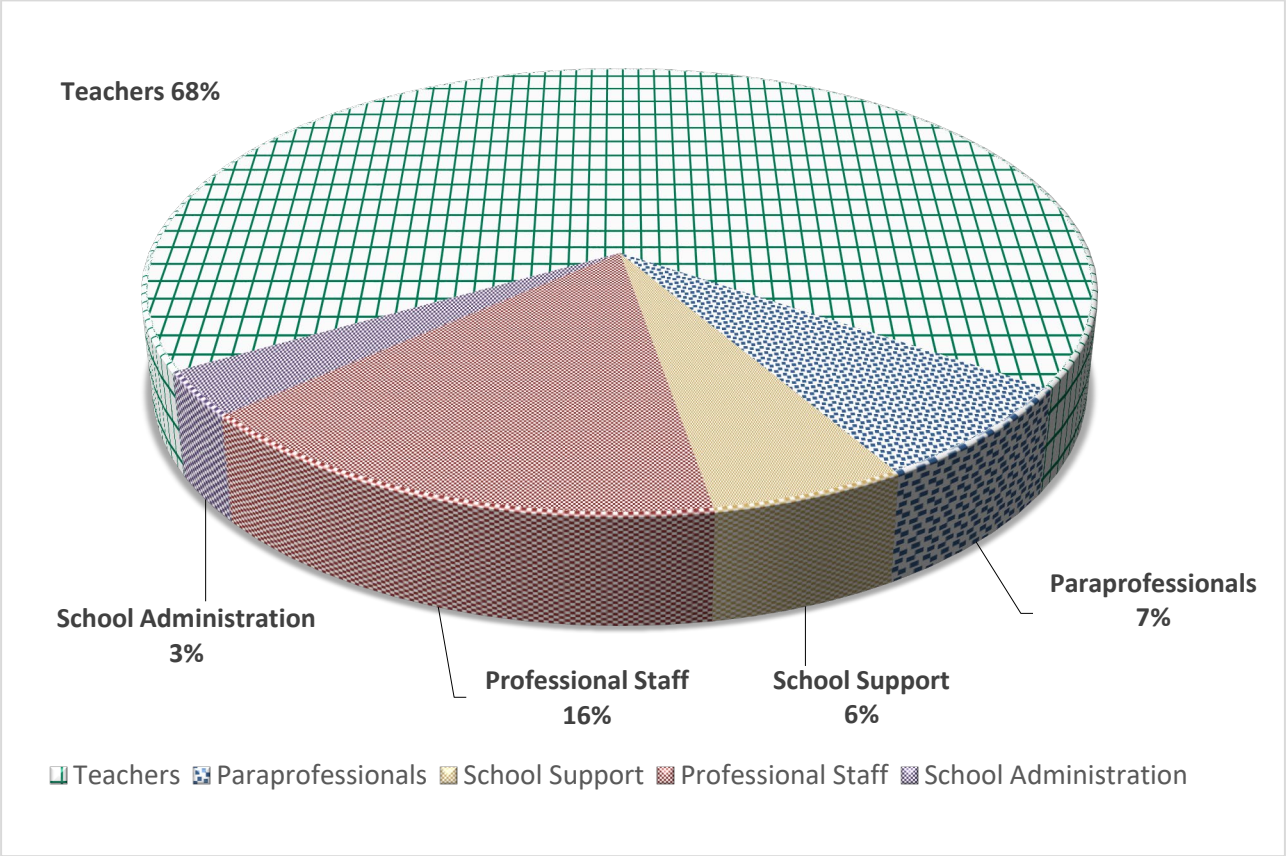


STAFF COMPARISON

Position	FY2021 Earned	FY2022 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	2,846.37	2,807.76	(38.61)	-1.36%
Paraprofessionals	833.00	854.60	21.60	2.59%
School Support	274.25	266.00	(8.25)	-3.01%
Professional Staff	732.69	733.22	0.53	0.07%
School Administration	118.00	119.00	1.00	0.85%
Total	4,804.31	4,780.58	(23.73)	-0.49%

Middle School Staff
All Funds

The 2022 middle school analysis shows a -2.45% projected overall decrease in personnel (52.01 positions) with the Teacher category representing the majority of the decrease with -45.40 positions. This is due to a decrease of approx. 700 students from FY2021.

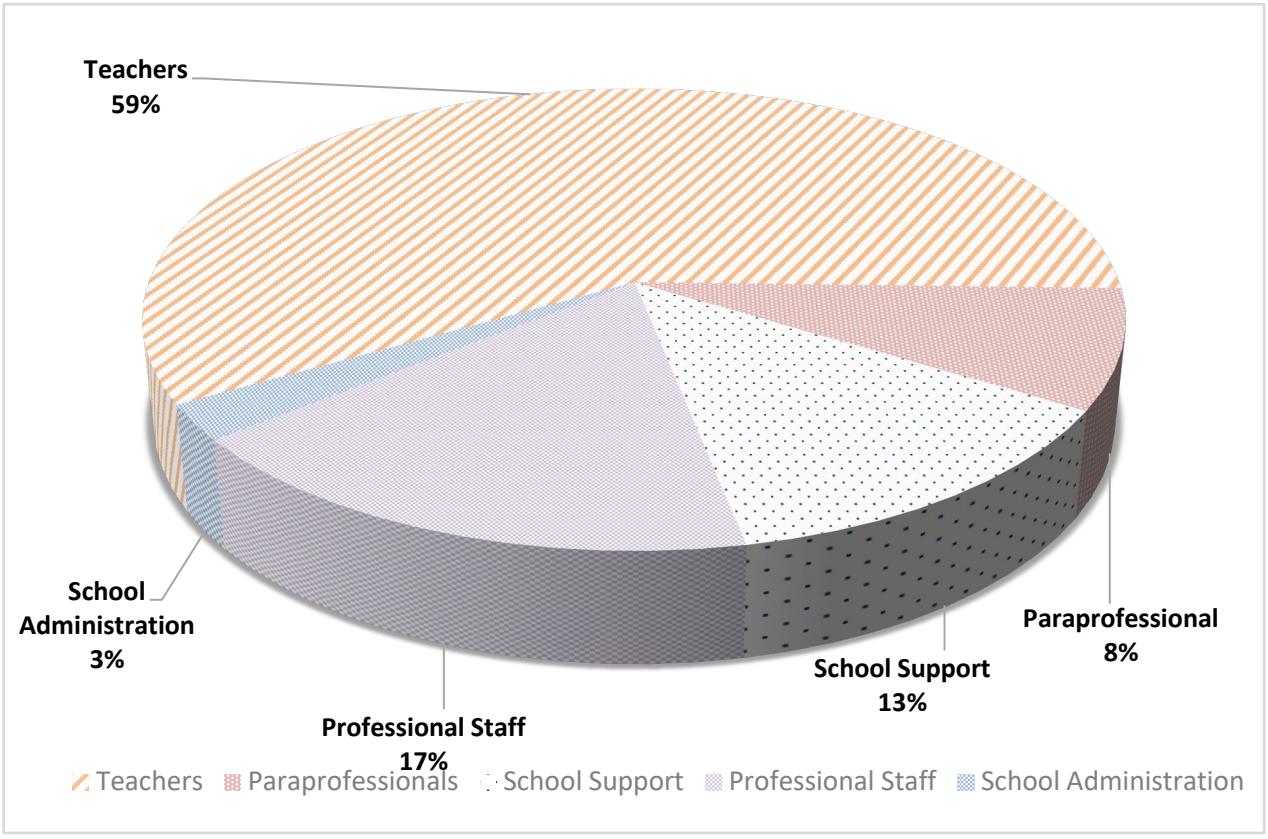


STAFF COMPARISON

Position	FY2021 Earned	FY2022 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	1,454.05	1,408.65	(45.40)	-3.12%
Paraprofessionals	146.50	146.50	0.00	0.00%
School Support	122.30	118.50	(3.80)	-3.11%
Professional Staff	336.00	334.19	(1.81)	-0.54%
School Administration	68.00	67.00	(1.00)	-1.47%
Total	2,126.85	2,074.84	-52.01	-2.45%

High School Staff
All Funds

The 2022 high school analysis shows a 3.94% projected overall increase in personnel (123.68 positions). This increase is to staff the new Virtual Academy serving students in grades 3-11 and two new STEM schools opening in Fall 2021. Teachers represent the majority of the increase with 63.70 positions.

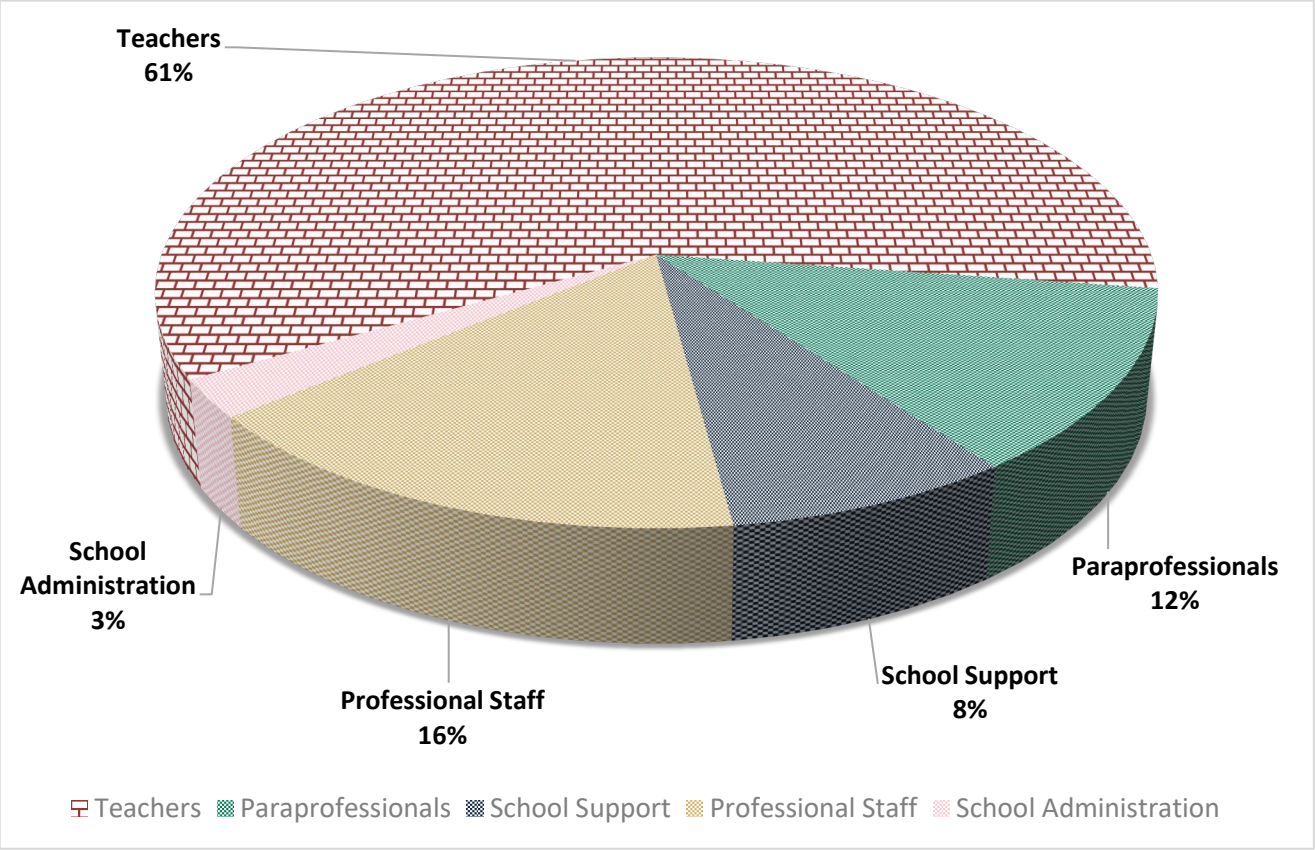


STAFF COMPARISON

Position	FY2021 Earned	FY2022 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	1,854.14	1,917.84	63.70	3.44%
Paraprofessionals	264.00	273.00	9.00	3.41%
School Support	422.96	428.66	5.70	1.35%
Professional Staff	521.91	563.19	41.28	7.91%
School Administration	78.00	82.00	4.00	5.13%
Total	3,141.01	3,264.69	123.68	3.94%

All Schools
All Funds

The 2022 total analysis shows a .48% projected overall increase in personnel (47.94 positions) with the Professional Staff position category representing the majority of the increase with 40.0 positions. These positions are needed to staff Virtual Academy and two STEM schools opening in FY22. Teachers decreased by .33% (-20.31 positions) because of the reduction in EIP segments within elementary schools.

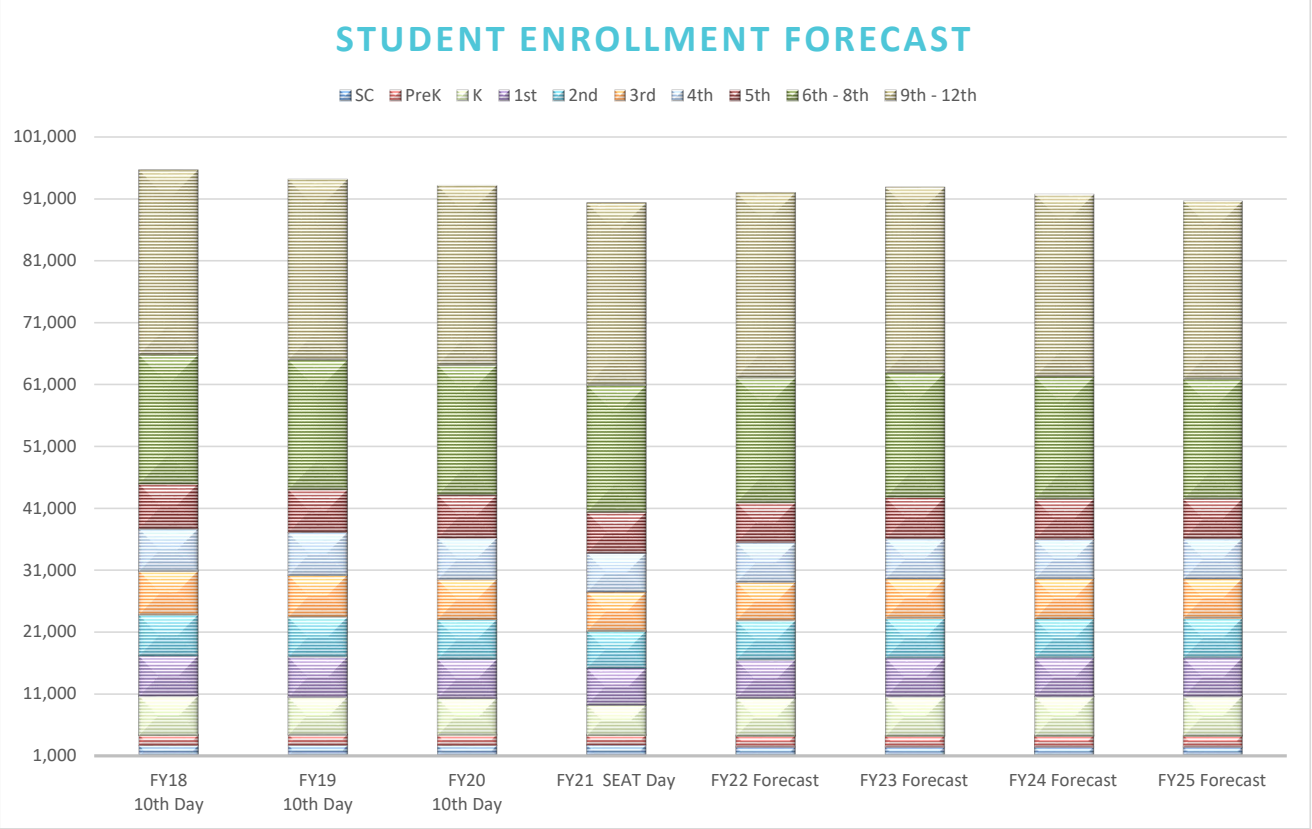


STAFF COMPARISON

Position	FY2021 Earned	FY2022 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	6,154.56	6,134.25	(20.31)	-0.33%
Paraprofessionals	1,243.50	1,274.10	30.60	2.46%
School Support	819.51	813.16	(6.35)	-0.77%
Professional Staff	1,590.59	1,630.59	40.00	2.51%
School Administration	264.00	268.00	4.00	1.52%
Total	10,072.16	10,120.10	47.94	0.48%

Student Enrollment Forecast
By Grade Level

Grade	FY18 10th Day	FY19 10th Day	FY20 10th Day	FY21 SEAT Day	FY22 Forecast	FY23 Forecast	FY24 Forecast	FY25 Forecast
SC	2,703	2,746	2,693	2,781	2,487	2,487	2,487	2,487
PreK	1,690	1,752	1,759	1,619	1,838	1,838	1,838	1,838
K	6,243	5,998	5,876	4,897	6,051	6,260	6,225	6,262
1st	6,451	6,435	6,236	5,873	6,114	6,205	6,275	6,236
2nd	6,701	6,453	6,455	6,036	6,353	6,436	6,327	6,387
3rd	6,996	6,760	6,453	6,267	6,182	6,387	6,489	6,376
4th	6,894	6,949	6,722	6,355	6,452	6,477	6,397	6,512
5th	7,276	6,975	6,976	6,600	6,520	6,703	6,517	6,441
6th - 8th	20,810	20,901	20,947	20,476	20,109	20,067	19,706	19,331
9th - 12th	29,831	29,080	28,946	29,371	29,840	29,952	29,394	28,679
Grand Total	***95,595***	***94,049***	***93,063***	***90,275***	***91,946***	***92,812***	***91,655***	***90,549***
Change from Prior FY	*344*	*-1,546*	*-986*	*-2,788*	*1,671*	*866*	*-1,157*	*-1,106*



Scenario # 1 - Millage Rate 17.796
w/ Indirect Cost

Fiscal Year	2022	2023	2024	2025	2026
Millage	17.796%	17.796%	17.796%	17.796%	17.796%
Local from Digest	641,576,293	652,313,172	669,407,717	691,190,465	713,833,402
Total Other Tax Revenues	40,170,659	40,170,659	40,170,659	40,170,659	40,170,659
Total Tax Revenues	681,746,952	692,483,831	709,578,376	731,361,124	754,004,060
Interest on Investments	600,000	600,000	600,000	600,000	600,000
State	358,832,516	360,605,980	344,722,960	331,394,923	317,321,355
Federal	13,815,578	12,878,631	6,168,356	700,000	700,000
Other Local	20,812,466	11,792,466	11,792,466	11,792,466	11,792,466
TOTAL REVENUES	***1,075,807,511***	***1,078,360,907***	***1,072,862,157***	***1,075,848,512***	***1,084,417,881***
TOTAL EXPENDITURES	***1,063,531,687***	***1,090,622,251***	***1,086,645,365***	***1,051,093,763***	***1,047,829,033***
Fund Balance Beg of Year	258,189,923	262,208,451	241,640,701	219,174,821	234,855,585
Change to Fund Balance	4,018,528	(20,567,750)	(22,465,879)	15,680,763	27,107,894
Fund Balance End of Year	***262,208,451***	***241,640,701***	***219,174,822***	***234,855,585***	***261,963,479***
% of Operating Expenditures	24.84%	22.16%	20.17%	22.34%	25.00%

2% & Step Increase	ASSUMPTIONS
All district employees	1. Millage Rate 17.796 (FY22 - FY26) 2. Value of a Mil is $37.6 million 2. Assume Austerity will be eliminated in FY2023 3. Enrollment decline in FY22, FY24 through FY26 4. Assume Senior Exemptions for FY24 - FY26 5. Assume Teacher Retirement System (TRS) Employer contribution rate fluctuate: FY21, (19.06), FY22 (19.81), FY23 (19.94), FY24 (19.80), FY25 (19.89), FY26 (20.07). 6. No change in Commercial for FY22 and FY23 7. Total Uncollectible 4% (1% appeal, 1% admin, 2% uncollectible) FY22 through FY26 8. Additional Revenue for Indirect Cost 9. Compensation for FY22 See Chart

All Governmental Funds

	General Fund	School Nutrition Service Fund	Debt Service Fund	Special Revenue Fund	Capital Program Fund	Total All Funds
Forecast FY2022						
Estimated Beginning Fund Balance, July 1, 2021	$ 258,189,923	$ 17,792,511	$ -	$ 61,826	$ 200,027,461	$ 476,071,721
Revenues:						-
Local Revenues	681,746,952	-	-	-	195,386,195	877,133,147
Offset for State grants				-		-
State Revenues	358,832,516	1,472,680	-	8,038,278	15,089,698	383,433,172
Federal Revenues	13,815,578	29,919,375	-	46,540,477	1,685,536	91,960,966
Other Local Revenues	21,412,466	12,442,637	-	-	90,197	33,945,300
Transfers/Short term Borrowing	-	-	-	902,600	-	902,600
Total Revenues	1,075,807,511	43,834,692	-	55,481,355	212,251,626	1,387,375,185
Total Available Resources	$ 1,333,997,434	$ 61,627,203	$ -	$ 55,543,181	$ 412,279,087	$ 1,863,446,906
Appropriations:						
Total Appropriations	1,063,531,687	42,551,253	-	73,679,371	339,866,207	1,519,628,518
Estimated Ending Fund Balance, June 30, 2022	270,465,748	19,075,950	-	(18,136,190)	72,412,880	343,818,388
Total Appropriations & Ending Fund Balance	$ 1,333,997,434	$ 61,627,203	$ -	$ 55,543,181	$ 412,279,087	$ 1,863,446,906
Fund balance as a percent of Expenditures	*25%*					
Forecast FY2023						
Estimated Beginning Fund Balance, July 1, 2022	$ 270,465,748	$ 19,075,950	$ -	$ (18,136,190)	$ 72,412,880	$ 343,818,388
Revenues:						
Local Revenues	692,483,831	12,412,196	-	-	186,152,209	891,048,236
Offset for State grants	-			-	-	-
State Revenues	360,605,980	1,011,302	-	8,038,278	6,215,977	375,871,537
Federal Revenues	12,878,631	28,257,969	-	46,540,477	1,685,536	89,362,613
Other Local Revenues	12,392,466	2,505,034	-	-	1,153,242	16,050,742
Transfers/Short term Borrowing	-	-		902,600	-	902,600
Total Revenues	1,078,360,907	44,186,501	-	55,481,355	195,206,964	1,373,235,728
Total Available Resources	$ 1,348,826,655	$ 63,262,451	$ -	$ 37,345,165	$ 267,619,844	$ 1,717,054,116
Appropriations:						
Total Appropriations	1,090,622,251	44,139,411		73,679,371	-	1,208,441,032
Estimated Ending Fund Balance, June 30, 2023	258,204,404	19,123,040	-	(36,334,205)	267,619,844	508,613,083
Total Appropriations & Ending Fund Balance	$ 1,348,826,655	$ 63,262,451	$ -	$ 37,345,165	$ 267,619,844	$ 1,717,054,116
Fund balance as a percent of Expenditures	*24%*					

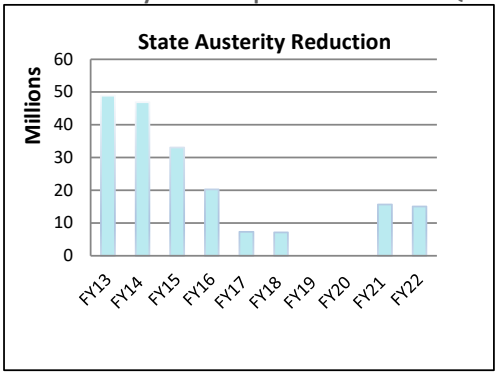
All Governmental Funds

	General Fund	School Nutrition Service Fund	Debt Service Fund	Special Revenue Fund	Capital Program Fund	Total All Funds
Forecast FY2024						
Estimated Beginning Fund Balance, July 1, 2023	$ 258,204,404	$ 19,123,040	$ -	$ (36,334,205)	$ 267,619,844	$ 508,613,083
Revenues:						
Local Revenues	709,578,376	12,660,440		-	190,656,946	912,895,762
Offset for State grants	-			-	-	-
State Revenues	344,722,960	1,031,528	-	-	5,244,394	350,998,882
Federal Revenues	6,168,356	29,105,708	-	46,540,477	1,685,536	83,500,077
Other Local Revenues	12,392,466	2,505,034	-	-	1,254,947	16,152,447
Transfers/Short term Borrowing	-	-	-	902,600	-	902,600
Total Revenues	1,072,862,157	45,302,710	0	47,443,077	198,841,823	1,364,449,767
Total Available Resources	$ 1,331,066,561	$ 64,425,750	$ -	$ 11,108,872	$ 466,461,668	$ 1,873,062,851
Appropriations:						
Total Appropriations	1,086,645,365	45,220,703	-	73,679,371	-	1,205,545,439
Estimated Ending Fund Balance, June 30, 2024	244,421,196	19,205,047	-	(62,570,499)	466,461,668	667,517,412
Total Appropriations & Ending Fund Balance	$ 1,331,066,561	$ 64,425,750	$ -	$ 11,108,872	$ 466,461,668	$ 1,873,062,851
Fund balance as a percent of Expenditures	*22%*					
Forecast FY2025						
Estimated Beginning Fund Balance, July 1, 2024	$ 244,421,196	$ 19,205,047	$ -	$ (36,334,205)	$ 466,461,668	$ 667,517,412
Revenues:						
Local Revenues	731,361,124	12,913,648	-	-	16,032,431	760,307,203
Offset for State grants	-			-	-	-
State Revenues	331,394,923	1,052,159	-	-	2,045,007	334,492,089
Federal Revenues	700,000	29,978,879	-	46,540,477	-	77,219,356
Other Local Revenues	12,392,466	2,505,034	-	-	1,007,499	15,904,999
Transfers/Short term Borrowing	-	-	-	902,600	-	902,600
Total Revenues	1,075,848,512	46,449,720	0	47,443,077	19,084,937	1,188,826,247
Total Available Resources	$ 1,320,269,709	$ 65,654,767	$ -	$ 11,108,872	$ 485,546,605	$ 1,856,343,658
Appropriations:						
Total Appropriations	1,051,093,763	46,332,293	-	73,679,371	-	1,171,105,426
Estimated Ending Fund Balance, June 30, 2025	269,175,946	19,322,474	-	(62,570,499)	485,546,605	685,238,232
Total Appropriations & Ending Fund Balance	$ 1,320,269,709	$ 65,654,767	$ -	$ 11,108,872	$ 485,546,605	$ 1,856,343,658
Fund balance as a percent of Expenditures	*26%*					

All Governmental Funds

	General Fund	School Nutrition Service Fund	Debt Service Fund	Special Revenue Fund	Capital Program Fund	Total All Funds
Forecast FY2026						
Estimated Beginning Fund Balance, July 1, 2025	$ 269,175,946	$ 19,322,474	$ -	$ (62,570,499)	$ -	$ 685,238,232
Revenues:					0	
Local Revenues	754,004,060	13,171,921	-	-	-	767,175,982
Offset for State grants	-			-	-	-
State Revenues	317,321,355	1,073,202	-	46,540,477	-	364,935,034
Federal Revenues	700,000	30,878,246	-	-	-	31,578,246
Other Local Revenues	12,392,466	2,505,034	-	902,600	-	15,800,100
Transfers/Short term Borrowing	-	-	-	47,443,077	-	47,443,077
Total Revenues	1,084,417,881	47,628,403	0	94,886,154	0	1,226,932,438
Total Available Resources	$ 1,353,593,827	$ 66,950,877	$ -	$ 32,315,655	$ -	$ 1,912,170,670
Appropriations:						
Total Appropriations	1,047,829,033	47,475,116	-	(115,043,086)	-	980,261,063
Estimated Ending Fund Balance, June 30, 2026	305,764,794	19,475,761	-	147,358,741	-	931,909,607
Total Appropriations & Ending Fund Balance	$ 1,353,593,827	$ 66,950,877	$ -	$ 32,315,655	$ -	$ 1,912,170,670
Fund balance as a percent of Expenditures	*29%*					

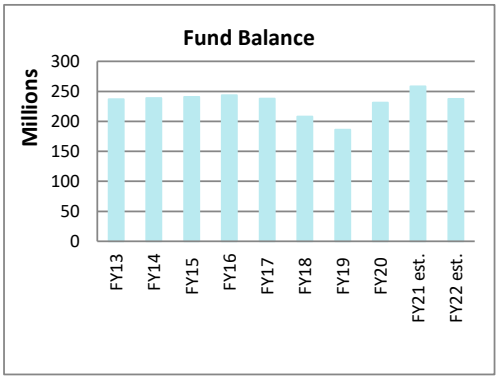
State Austerity - State imposed reduction to Quality Basic Education (QBE) Funding



State Austerity Reduction	
FY13	$ 48,946,038
FY14	$ 46,916,657
FY15	$ 33,049,308
FY16	$ 20,273,388
FY17	$ 7,290,133
FY18	$ 7,148,830
FY19	$ -
FY20	$ -
FY21	$ 15,699,551
FY22	$ 15,082,731

In FY21, the State's Budget included a 11% cut to education. The cut is directly related to the coronavirus crisis in 2020. A State Austerity Reduction has been reestablished for FY2021 and FY2022, but is expected to be reduced to $0 in FY2023.

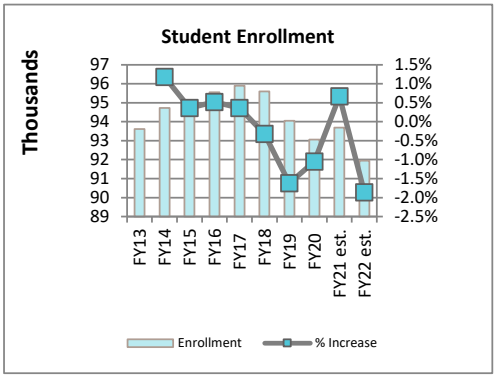
Fund balance - A measurement of available financial resources defined as the difference between total assets and total liabilities.



Fiscal Year	Fund Balance
FY13	$ 236,707,512
FY14	$ 238,876,463
FY15	$ 240,783,036
FY16	$ 243,726,956
FY17	$ 237,945,899
FY18	$ 208,177,833
FY19	$ 186,077,498
FY20	$ 231,155,425
FY21 est.	$ 258,189,923
FY22 est.	$ 237,573,014

The District continues to be financially stable because of the major budget cuts approved in FY09, FY10, and FY11. Fulton County Schools has been using its fund balance strategically since FY14 implementing one-time expenditures when needed to keep the district's fund balance level stable.

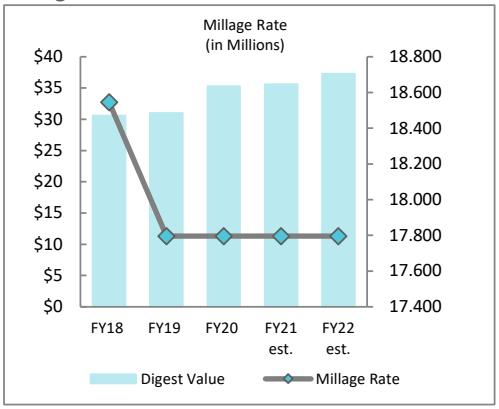
Student Enrollment -The number of students enrolled in Fulton County Schools during an official count or projection



Fiscal Year	Enrollment	% Increase
FY13	93,611	
FY14	94,720	1.2%
FY15	95,065	0.4%
FY16	95,559	0.5%
FY17	95,903	0.4%
FY18	95,595	-0.3%
FY19	94,049	-1.6%
FY20	93,063	-1.0%
FY21 est.	93,686	0.7%
FY22 est.	91,946	-1.9%

Enrollment is forecasted to have a modest decrease in FY22. Incoming cohorts are slightly smaller than outgoing classes causing an decrease in the total enrollment. The region is expected to flucuate based on the current trends and the impact of the COVID-19 crisis.

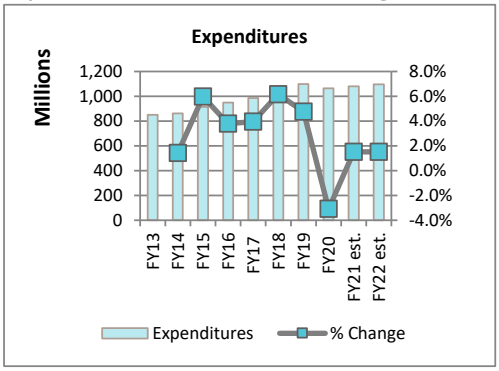
Millage Rate - The tax rate used to calculate ad valorem taxes. One mil equals $1 for every $1000 of taxable property value



Fiscal Year	Millage Rate	Digest Value
FY12	18.502	$29.2
FY13	18.502	$28.3
FY14	18.502	$27.6
FY15	18.502	$27.5
FY16	18.502	$27.8
FY17	18.483	$29.9
FY18	18.546	$30.6
FY19	17.796	$31.0
FY20	17.796	$35.3
FY21 est.	17.796	$35.6
FY22 est.	17.796	$37.3

The value of a mill for FY22 is estimated to be $37.3 million, which increased from FY21 values of 1.7%. The estimates are based on the Net Digest.

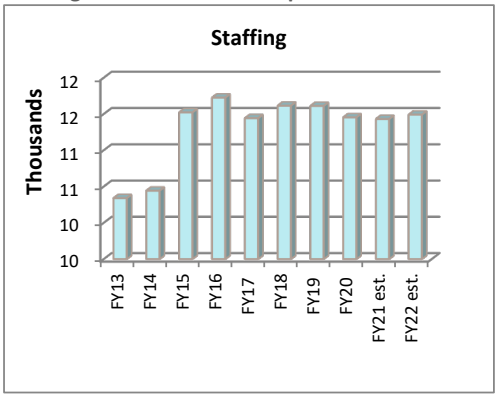
Expenditures - Accounts for total charges incurred, whether paid or unpaid for current expense.



Fiscal Year	Expenditures	% Change
FY13	$ 850,989,290	
FY14	$ 863,146,411	1.43%
FY15	$ 914,712,863	5.97%
FY16	$ 949,426,336	3.80%
FY17	$ 987,044,404	3.96%
FY18	$ 1,047,912,060	6.17%
FY19	$ 1,097,815,852	4.76%
FY20	$ 1,063,941,088	-3.09%
FY21 est.	$ 1,080,089,194	1.52%
FY22 est.	$ 1,096,424,420	1.51%

Since FY17, the District has been experiencing rising expenditures due to increases in the Teachers Retirement System and Health Insurance costs. However, in FY22, expenditures are expected to increase due to proposed salary increases. In FY21, cost of living increases were not applied.

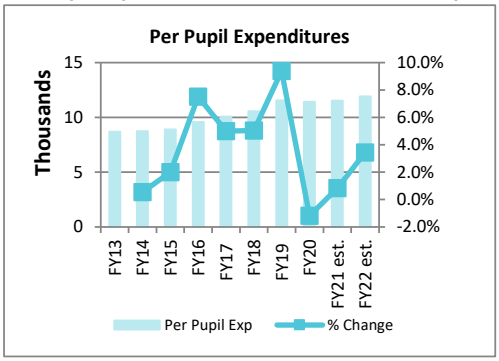
Staffing -Total General Fund positions allocated for schools and departments



Fiscal Year	Staffing	
FY13	10,340	
FY14	10,443	
FY15	11,522	
FY16	11,725	
FY17	11,442	
FY18	11,614	
FY19	11,611	
FY20	11,453	
FY21 est.	11,431	
FY22 est.	11,491	

After significant cuts during the recession, the District has been gradually increasing school based positions, due primarily to student enrollment growth. There was a slight increase in FY22 staffing due to the Board approved formula which determines the positions earned by a a particular school.

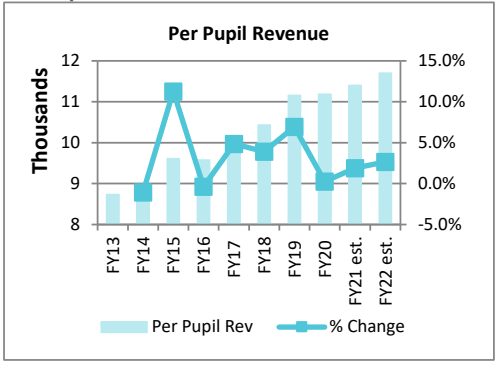
Per Pupil Expenditure - Total General Fund expenditures divided by total enrollment



Fiscal Year	Per Pupil Exp	% Change
FY13	$8,694	
FY14	$8,742	0.55%
FY15	$8,918	2.01%
FY16	$9,589	7.52%
FY17	$10,068	5.00%
FY18	$10,576	5.05%
FY19	$11,569	9.39%
FY20	$11,432	-1.18%
FY21 est.	$11,529	0.84%
FY22 est.	$11,925	3.43%

The per pupil cost represents the average cost of educating a student in Fulton County Schools.

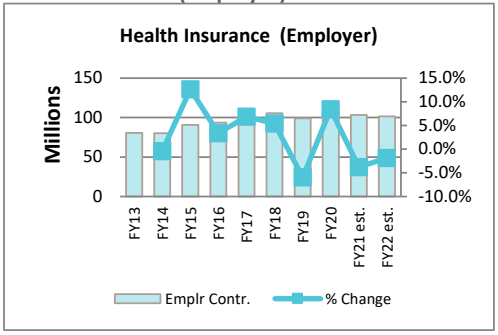
Per Pupil Revenue - Total General Fund revenues divided by total enrollment



Fiscal Year	Per Pupil Rev	% Change
FY13	$8,730	
FY14	$8,637	-1.07%
FY15	$9,611	11.28%
FY16	$9,577	-0.36%
FY17	$10,040	4.84%
FY18	$10,433	3.91%
FY19	$11,157	6.95%
FY20	$11,185	0.25%
FY21 est.	$11,396	1.89%
FY22 est.	$11,700	2.67%

FY22 per pupil revenue decreased because of the economic downturn due to the affects of the COVID-19 crisis.

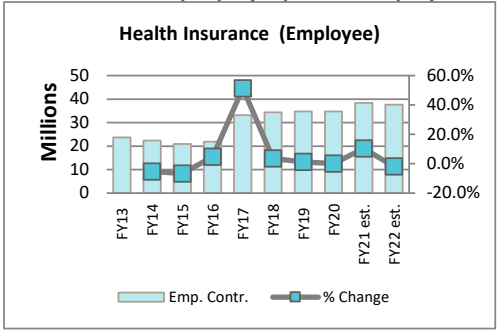
Health Insurance (Employer) - Total district's contribution to the State Health Plan



Fiscal Year	Emplr Contr.	% Change
FY13	$80,735,447	
FY14	$80,399,767	-0.42%
FY15	$90,568,372	12.65%
FY16	$93,618,072	3.37%
FY17	$100,029,029	6.85%
FY18	$105,455,266	5.42%
FY19	$99,198,777	-5.93%
FY20	$107,559,621	8.43%
FY21 est.	$103,512,540	-3.76%
FY22 est.	$101,533,376	-1.84%

This amount is based on the number of employees who select to participate in the State Health Benefit Plan. It is also dependent on which plan is selected and the premium associated with that plan. Since FY13, health insurance for the District has increased 26%.

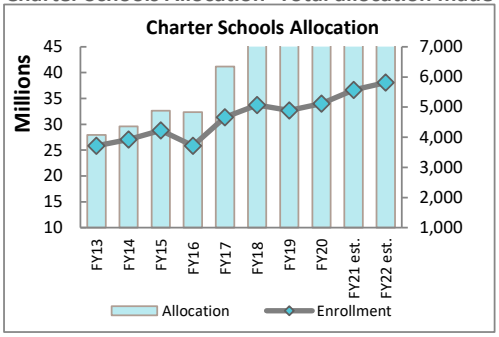
Health Insurance (Employee) - Total employee's contribution to the State Health Plan



Fiscal Year	Emp. Contr.	% Change
FY13	$23,691,032	
FY14	$22,401,846	-5.44%
FY15	$20,916,229	-6.63%
FY16	$21,896,353	4.69%
FY17	$33,144,628	51.37%
FY18	$34,350,875	3.64%
FY19	$34,762,148	1.20%
FY20	$34,762,148	0.00%
FY21 est.	$38,388,137	10.43%
FY22 est.	$37,654,154	-1.91%

This amount is based on the number of employees who select the State Health Insurance. It also depends on the plan selected and the premium associated with that plan.

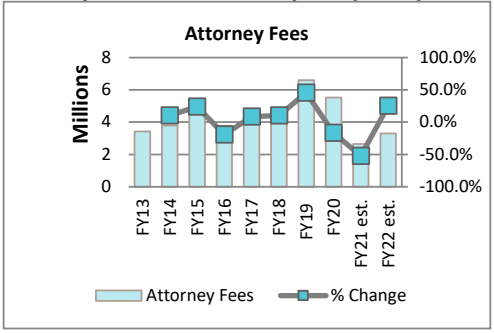
Charter Schools Allocation- Total allocation made to the Start Up Charter Schools



Fiscal Year	Enrollment	Allocation
FY13	3,715	$27,919,357
FY14	3,924	$29,579,593
FY15	4,224	$32,655,846
FY16	3,718	$32,368,042
FY17	4,664	$41,164,349
FY18	5,064	$46,929,430
FY19	4,887	$49,340,309
FY20	5,118	$52,659,141
FY21 est.	5,570	$54,547,857
FY22 est.	5,813	$56,967,016

Fulton County Schools continues to see growth in its charter school budgets. For FY22, there are no new charter schools expected to open.

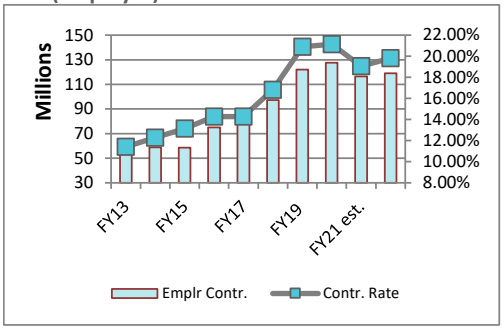
Attorney Fees - Total attorney fees paid by the district



Fiscal Year	Attorney Fees	% Change
FY13	$3,434,317	
FY14	$3,789,541	10.34%
FY15	$4,694,219	23.87%
FY16	$3,785,839	-19.35%
FY17	$4,116,942	8.75%
FY18	$4,539,678	10.27%
FY19	$6,610,450	45.61%
FY20	$5,526,754	-16.39%
FY21 est.	$2,643,348	-52.17%
FY22 est.	$3,309,946	25.22%

The average cost of attorney fees over the last five years is approx. $4.5 million.

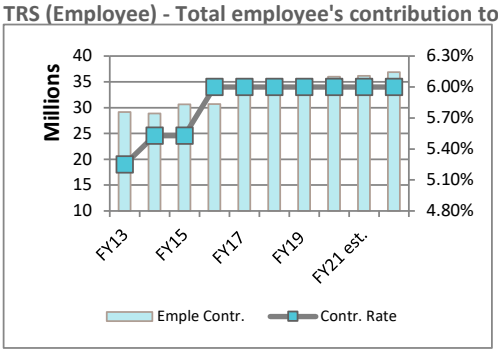
TRS (Employer) - Total district's contribution to the Teacher Retirement System



Fiscal Year	Emplr Contr.	Contr. Rate
FY13	$55,472,372	11.41%
FY14	$58,914,547	12.28%
FY15	$58,483,071	13.15%
FY16	$74,948,629	14.27%
FY17	$79,938,689	14.27%
FY18	$97,330,125	16.81%
FY19	$122,095,537	20.90%
FY20	$127,558,004	21.14%
FY21 est.	$116,576,133	19.06%
FY22 est.	$119,019,413	19.81%

The District's contribution to TRS has fluctuated on the last five years. In FY22, rates are expected to increase from 19.06 to 19.81. The district can expect increases/decreases in its TRS contribution when there are increases/decreases in the enrollment (staff changes) or an increase in salaries.

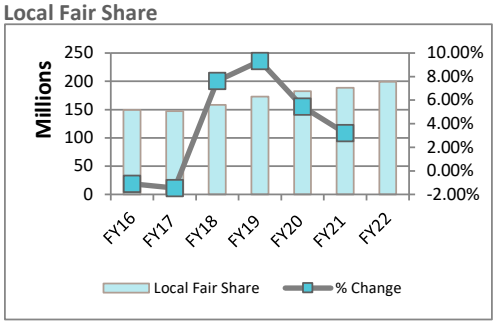
TRS (Employee) - Total employee's contribution to the Teacher Retirement System



Fiscal Year	Emple Contr.	Contr. Rate
FY13	$29,170,397	5.25%
FY14	$28,882,973	5.53%
FY15	$30,639,356	5.53%
FY16	$30,714,210	6.00%
FY17	$33,144,628	6.00%
FY18	$34,350,875	6.00%
FY19	$34,762,148	6.00%
FY20	$36,023,554	6.00%
FY21 est.	$36,146,160	6.00%
FY22 est.	$36,903,736	6.00%

The amount is based on 6% of eligible wages.

Local Fair Share



Fiscal Year	Local Fair Share	% Change
FY16	$149,269,474	-1.10%
FY17	$147,089,872	-1.46%
FY18	$158,321,001	7.64%
FY19	$173,080,281	9.32%
FY20	$182,509,262	5.45%
FY21	$188,359,957	3.21%
FY22	$199,270,636	5.79%

Local Fair Share is the amount of funds each school district is required to contribute each fiscal year to participate in the principle state revenue Quality Basic Education (QBE) Program. Local Fair Share is deducted each year from a district's QBE allotment as calculated by the Georgia Department of Education. In FY22, the Local Fair Share amount paid by Fulton County Schools will increase approximately 10.59%.

Short-term borrowing arrangements

The School System projects adequate operating funds and capital reserves if property tax bills go out in August of 2021.

Long-term borrowing arrangements

The school system issued a Qualified School Construction Bond (QSCB) in August 2011 to fund certain capital projects. QSCBs represent a unique opportunity for the District to obtain zero cost financing thereby freeing funds for other purposes.

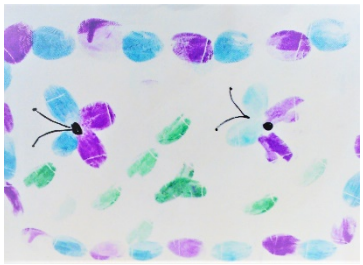
The Special Purpose Local Option Sales Tax (SPLOST) was extended by voters in November 2016 and is expected to raise $926 million for Fulton County school improvements over its five-year lifetime. This approved SPLOST referendum is the fourth continuation of the sales tax. The first sales tax (SPLOST I), which voters approved in 1997, funded 17 new schools and 12 additions. SPLOST II funded 10 new schools and 6 additions, SPLOST III funded 10 new schools and 10 additions and SPLOST IV funded 3 new schools, 7 additions, 4 school replacements, 69 renovations and playgrounds at 33 elementary schools. SPLOST V will fund 2 new schools, 4 school replacements, 91 renovations and playgrounds at 6 elementary schools. By law, the sales tax cannot continue unless voters approve an extension.

School systems, such as Fulton County, have placed SPLOST referendums on the ballot so voters can have more choice on how school improvements are funded. Prior to 1996, the time to which Georgia law began allowing a Special Purchase Local Option Sales Tax, school systems had limited choices – bond referendums and raising taxes.

Bond referendums are generally long-term loans that increase the District's debt because of the bond interest incurred. To raise funds, school boards also could raise millage rates, which would pass along the tax increase to property owners. By comparison, a SPLOST program is for five years only and takes the burden from property owners. Everyone who makes a retail purchase in Fulton County– whether they are a resident or visitor – helps fund Fulton County school improvements.







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 instructional priorities outlined in the 1Fulton Strategic Plan 2022. 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. This initiative will focus on incorporating these opportunities to make our budgeting process even stronger.

The District planned and prepared its FY22 budget to align with its instructional priorities as outlined in our Strategic Plan 2022 and had them as its central focus. One of the pillars of this plan is **Fiscal Responsibility**, which is the District's goal to manage and protect public funds and assets through efficient and effective use of available resources, so our students graduate ready to pursue and succeed on their chosen paths.

The FY22 budget is part of the long-term strategic financial plan using revenue to support the other three pillars of the strategic plan:

- **Student Achievement:** We prepare students with strong academic foundations and the skills needed to navigate life beyond graduation.
- **People and Culture**: We provide a welcoming environment and positive school and district culture for students, families and employees.
- **Community Collaboration**: We engage families, community members and civic organizations as active partners.

The FY22 budget marks the fourth year of implementation of the Strategic Plan. 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. This strategic plan provides a focus for our district's work to support that mission and vision by identifying our top priorities for the next five years.

We know that a high school diploma is critical for today's students, but a diploma alone is not enough to ensure success after high school. With that in mind, we will ensure that FCS students graduate prepared to pursue their chosen paths — whether college, career or military — and to succeed on those paths after high school. To support this goal over the next five years, we will focus deeply on student achievement, develop effective school and district cultures, engage families and community members, promote fiscal responsibility and focus on effective communications with all stakeholders. These will be our top priorities across the district and the things we aim to be known for in the years to come.

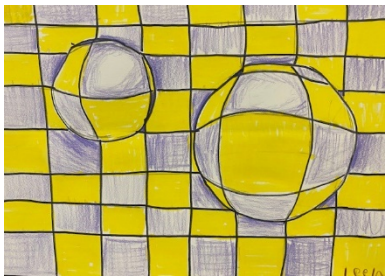
Ongoing budget challenges for the district include:

1. Pandemic Impact - COVID-19
2. Teacher Retirement System
3. Sales Tax Revenue
4. Digest Exemptions and Appeals
5. Legislation
6. Increases in Local Fair Share

Closing Remarks

The district planned and prepared its FY22 budget to align with its instructional priorities as outlined in our Strategic Plan 2022. The FY22 proposed budget was developed using an open, transparent, and all-inclusive process which solicited input at different stages from many stakeholders including the Board, staff, parents, principals, School Governance Councils, and the community at large. It was prepared with academic achievement for all students as the goal, so that vital programs would remain intact while keeping expenditures at a level which keeps the fund balance at a healthy level. The final budget will reflect the mission of the Fulton County School System, "Where Students Come First". It will be a prudent plan enabling the district to scale successful innovations to impact all students and ensure that each Fulton County School is the preferred school for all parents and that our district graduates all students ready to pursue and succeed on their chosen paths.







Fulton County Schools

Where Students Come First

Organizational Section FY2022



Talilah B. 12th Grade – Banneker HS



District Overview

The Fulton County School System is governed by an elected seven-member Board of Education which selects the Superintendent of Schools. The primary duty of the Board of Education is to enact policy while the Superintendent and District Staff enforce the school system's strategic mission and board policies to ensure that each student has an equal opportunity for a quality education.

Within the school system, the Superintendent oversees the operations of six divisions – Governance and Strategy, Academics, Information Technology, Operations, Financial Services, and Talent. These divisions and their corresponding departments work together to support the instruction and well-being of all students, teachers and staff, and the schools of Fulton County.

The Fulton County School System continues to assess its processes, systems, and structures to ensure that all are efficiently enabled and aligned to meet our core competency of quality teaching and learning. With that in mind, District leadership has determined that some changes in the current organizational structure would be beneficial for (1) increasing timely support to schools (2) redirecting resources to facilitate our strategic plan objectives, and (3) improving overall alignment of departmental work. The most notable change will be splitting the current learning communities into seven cluster zones.

The primary benefit of this change will be additional local support for Zone Superintendents and support personnel focused on instruction. This change will also allow learning community specialists to be deployed more strategically to support district initiatives and local school needs. In the new structure, Zone Superintendents will supervise significantly fewer school sites, thereby allowing more time for quality engagements with principals/assistant principals and more presence in schools and school communities. Aligning our departmental staff/work will allow for greater fidelity in accountability/reporting, increased efficiency by eliminating redundancy between offices, and greater clarity in how we communicate internally and external.

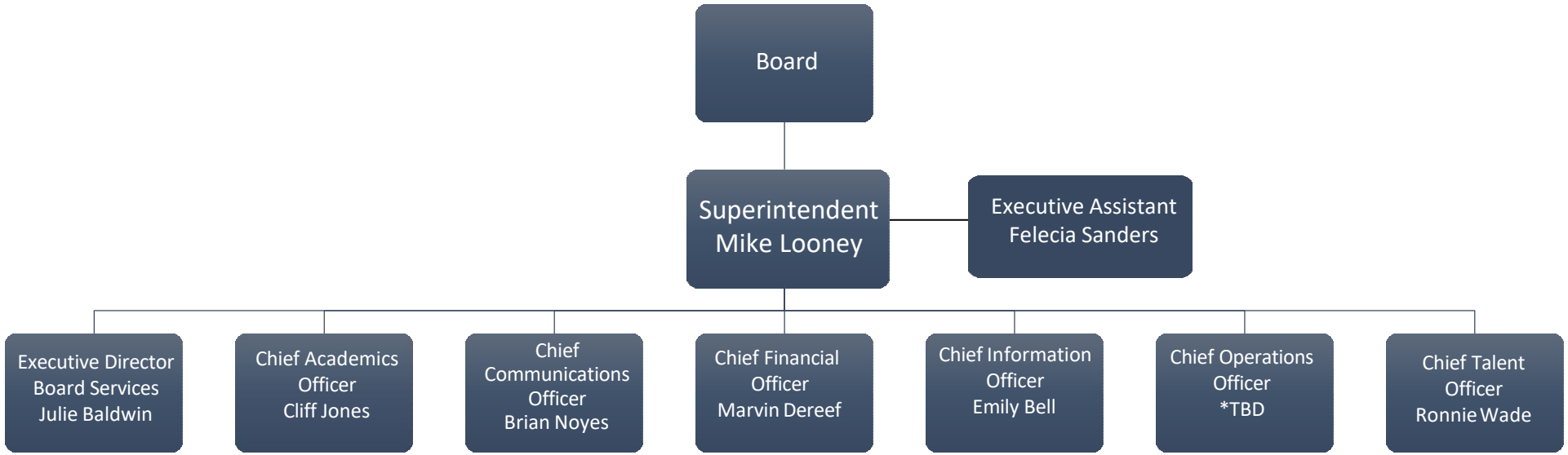






2021 – 2022 Organizational Structure

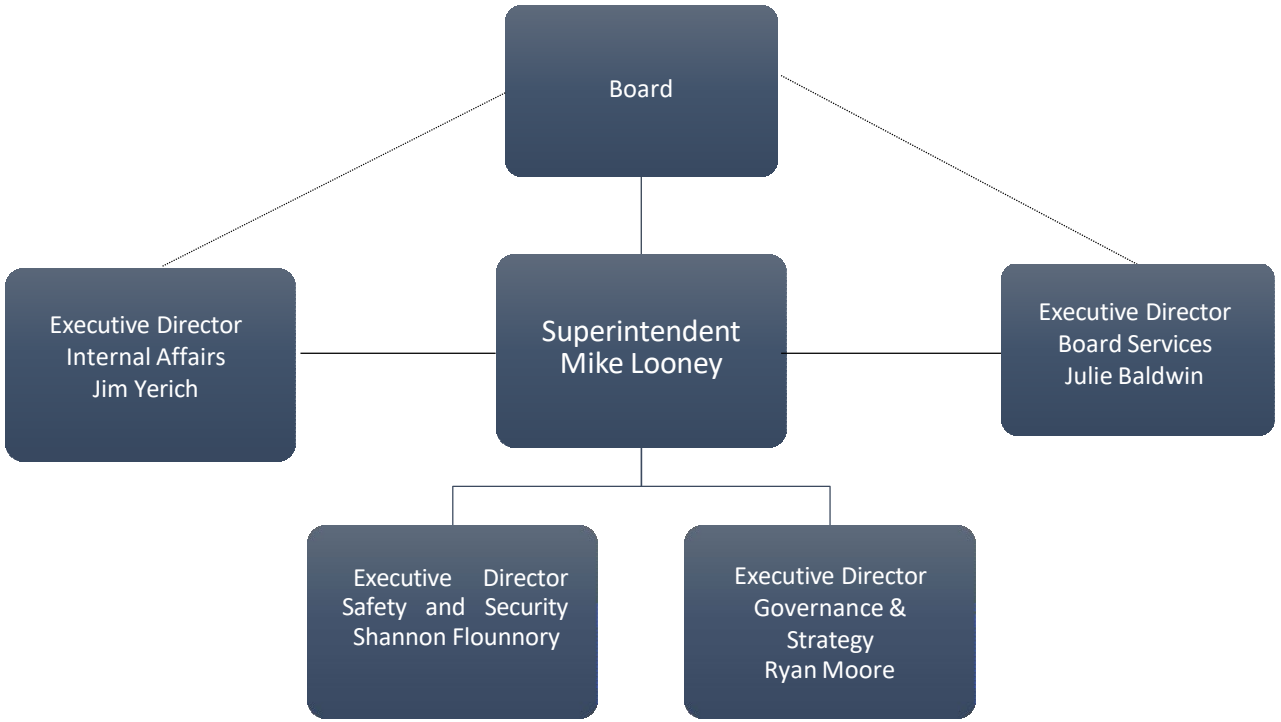
Cabinet



*To Be Determined

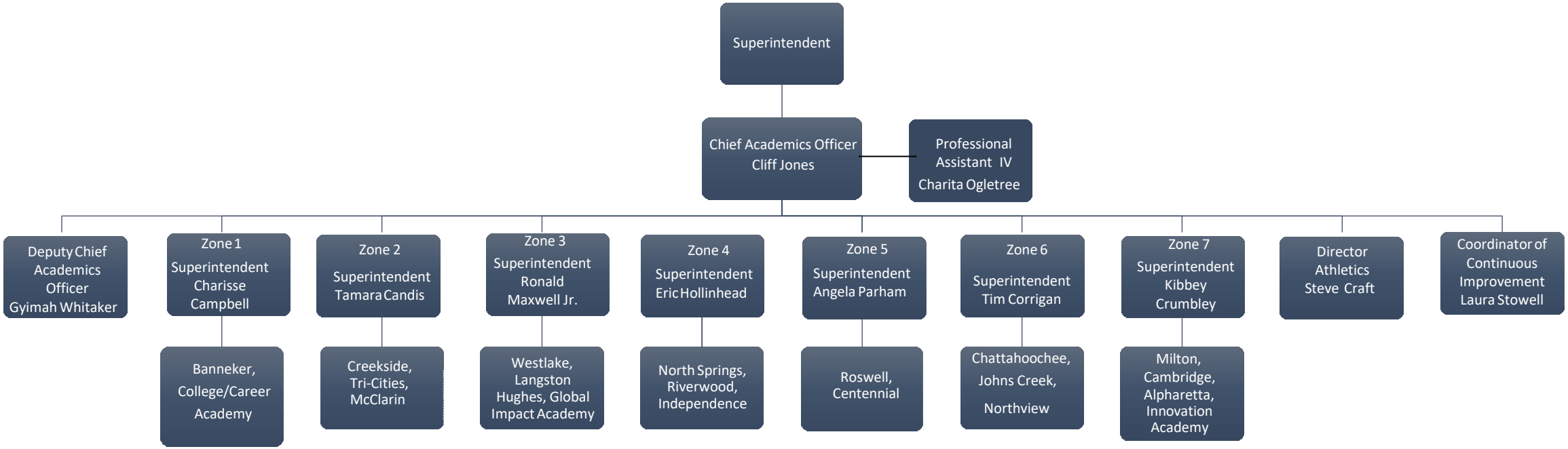
2021 – 2022 Organizational Structure

Office of Governance and Strategy



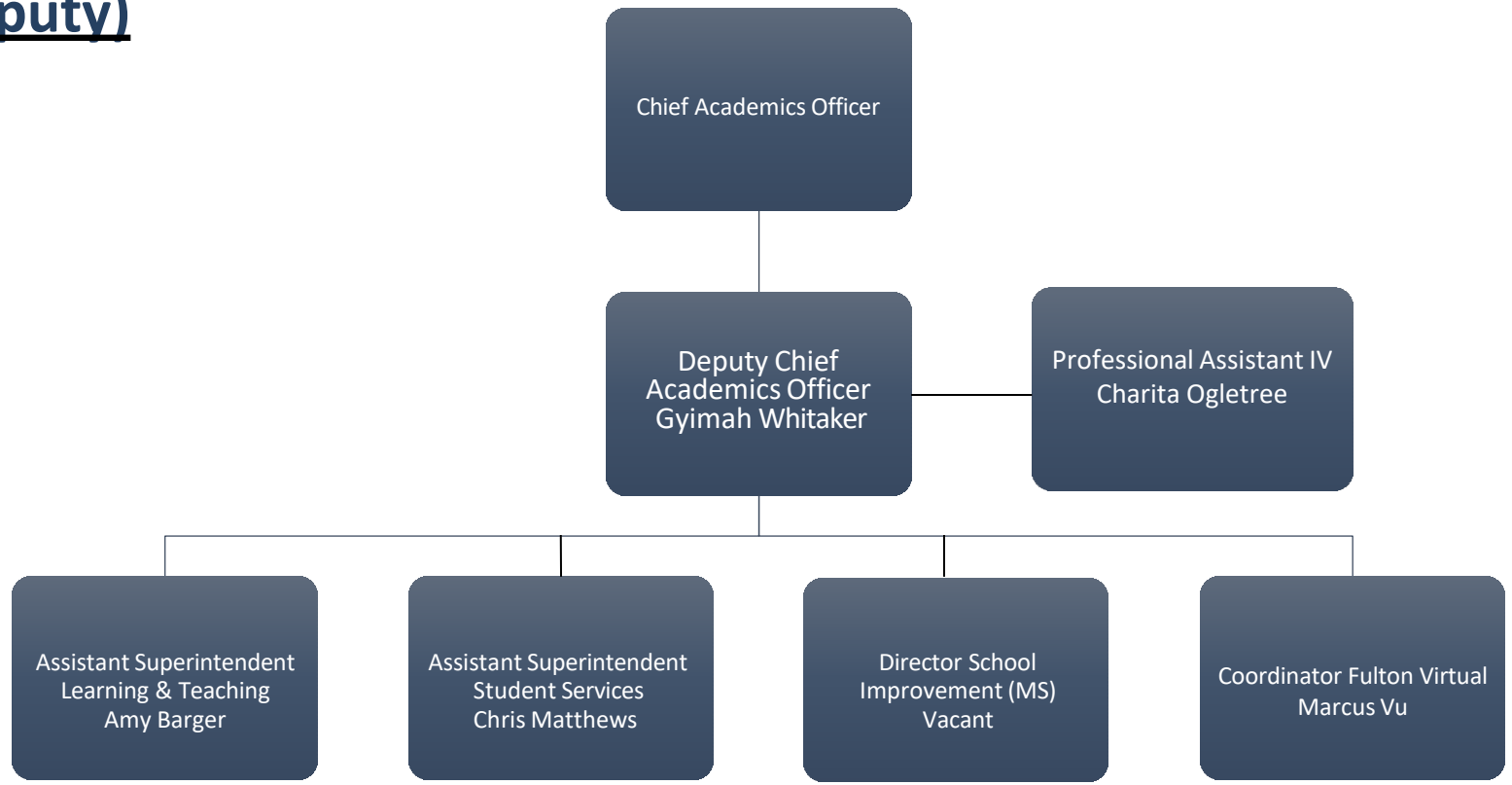
2021 – 2022 Organizational Structure

Academics



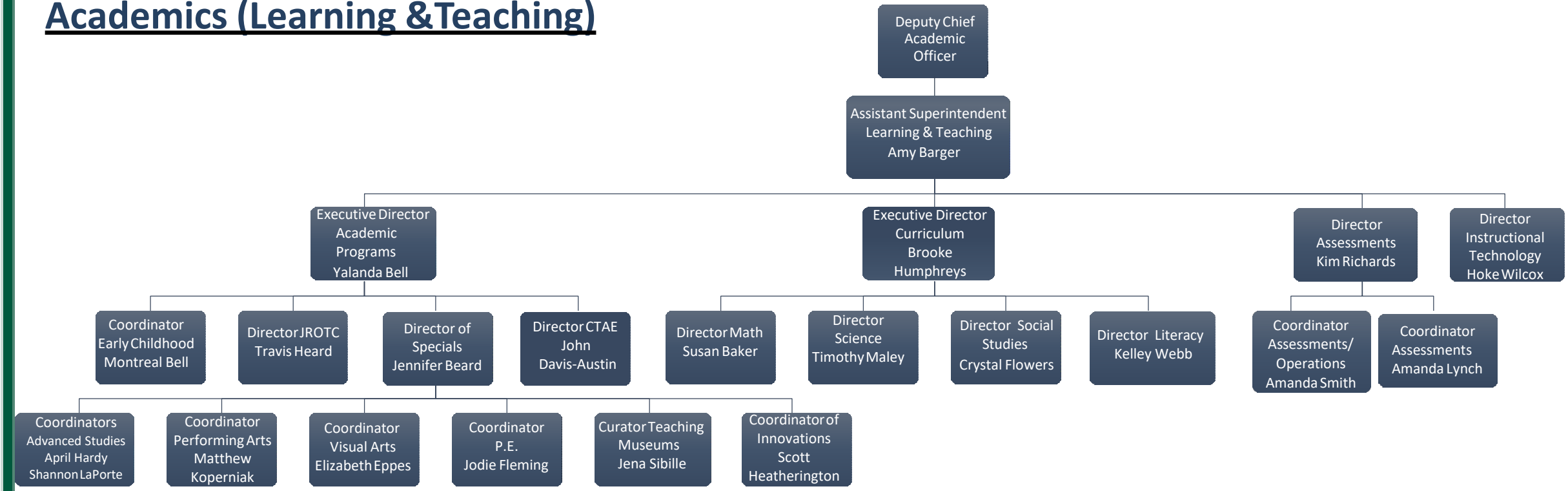
2021 – 2022 Organizational Structure

Academics (Deputy)



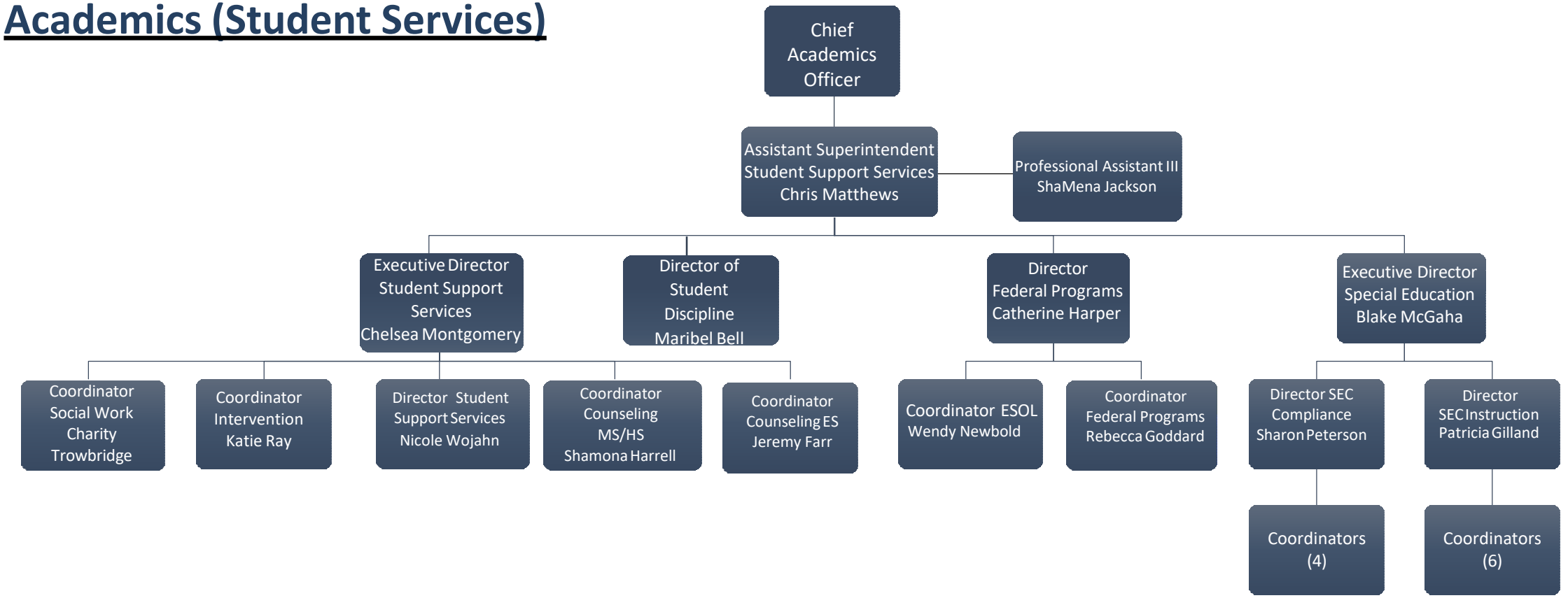
2021 – 2022 Organizational Structure

Academics (Learning &Teaching)



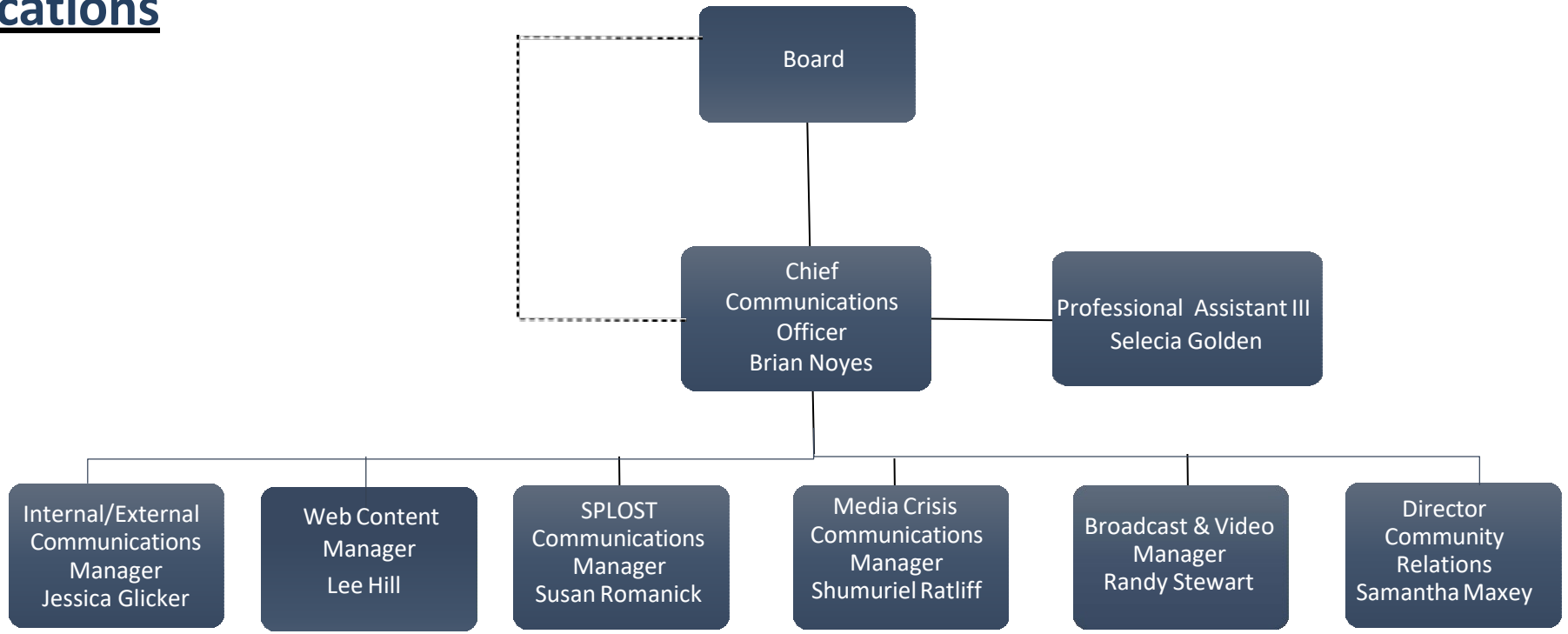
2021 – 2022 Organizational Structure

Academics (Student Services)



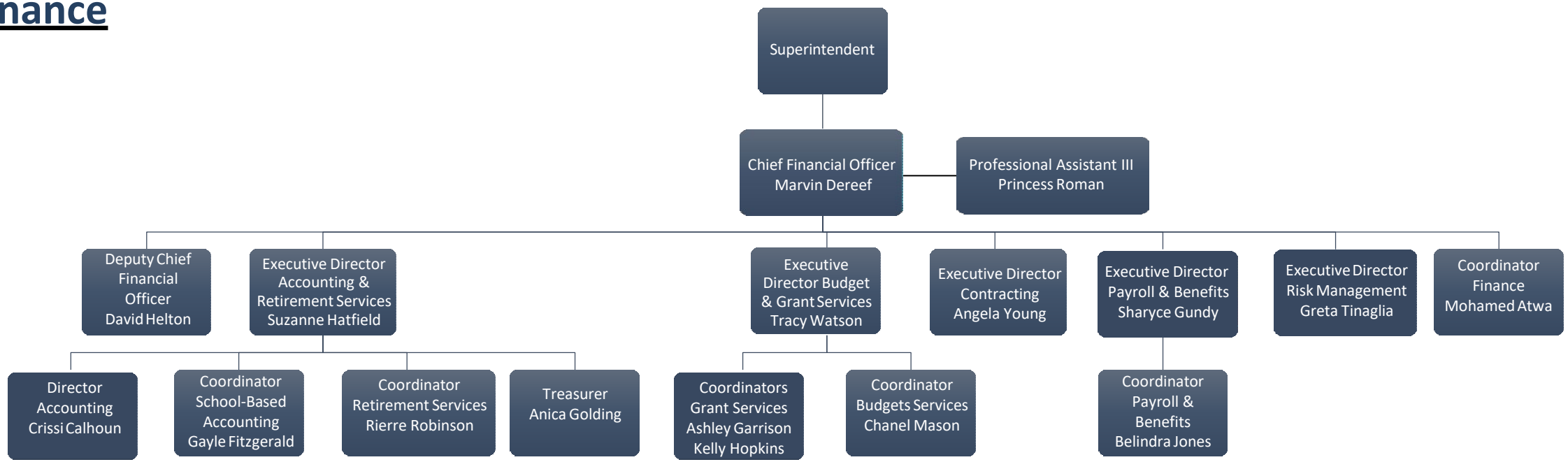
2021 – 2022 Organizational Structure

Communications



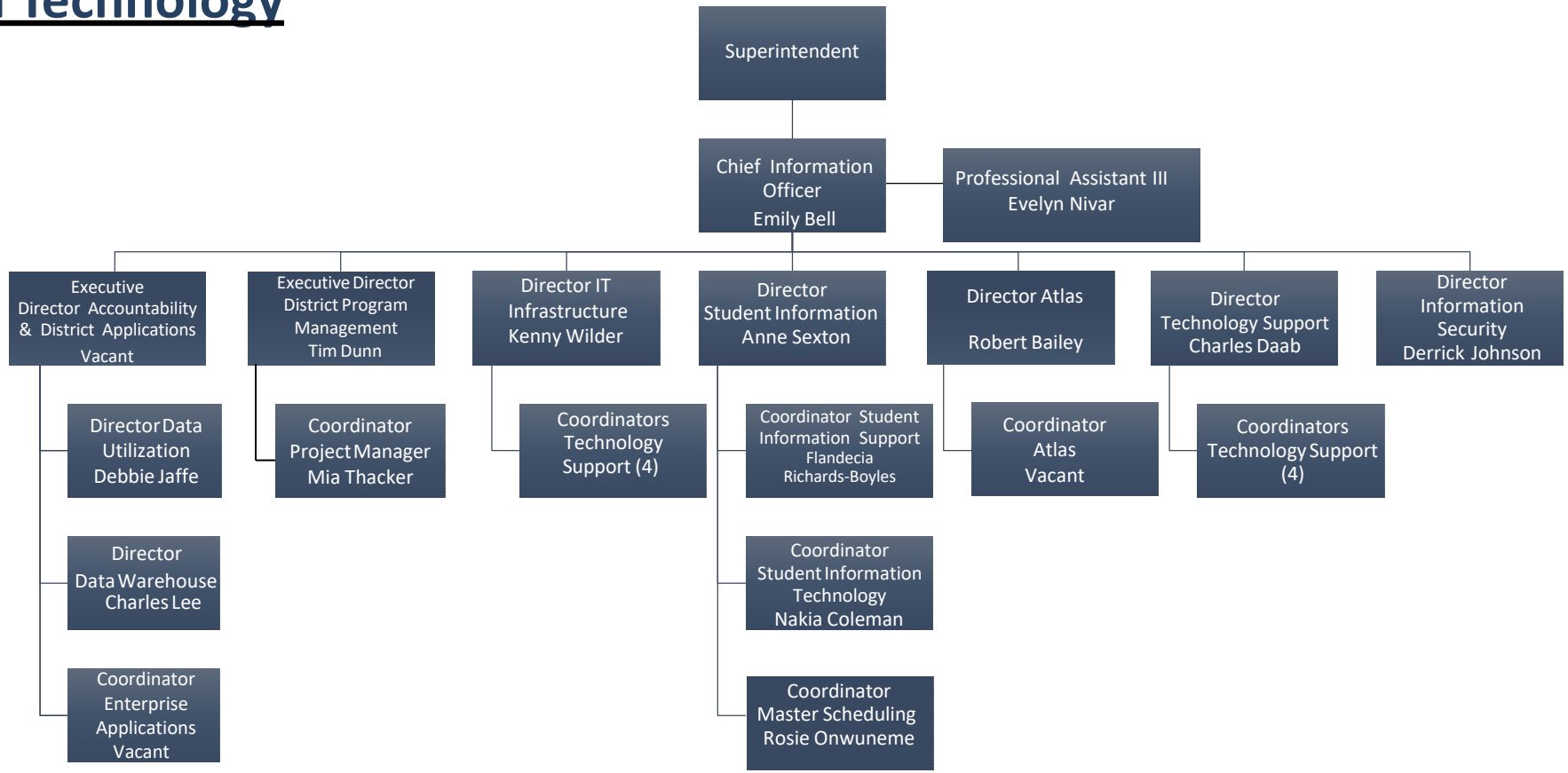
2021 – 2022 Organizational Structure

Finance



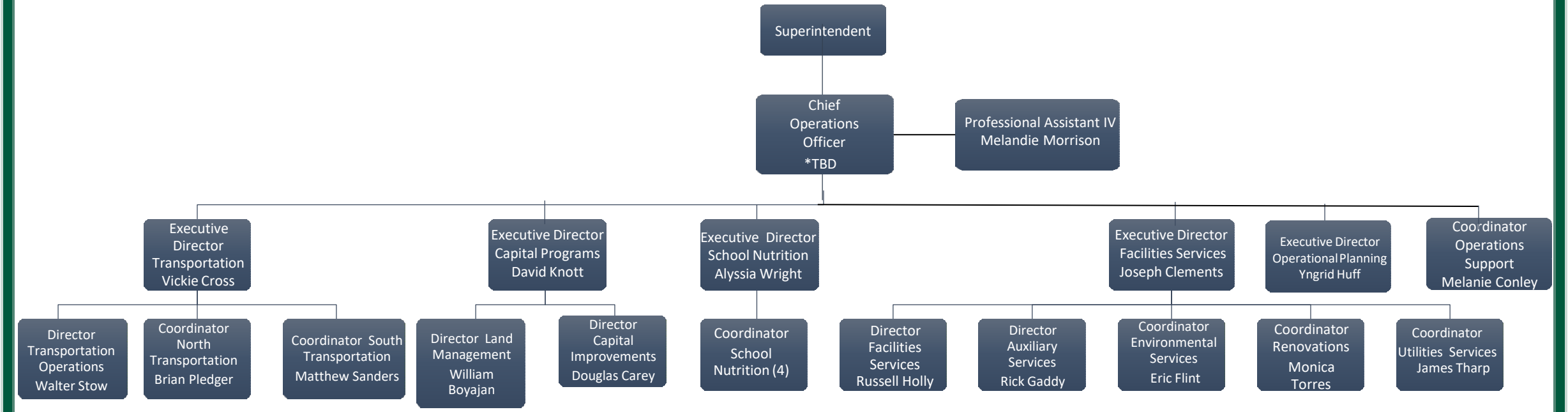
2021 – 2022 Organizational Structure

Information Technology



2021 – 2022 Organizational Structure

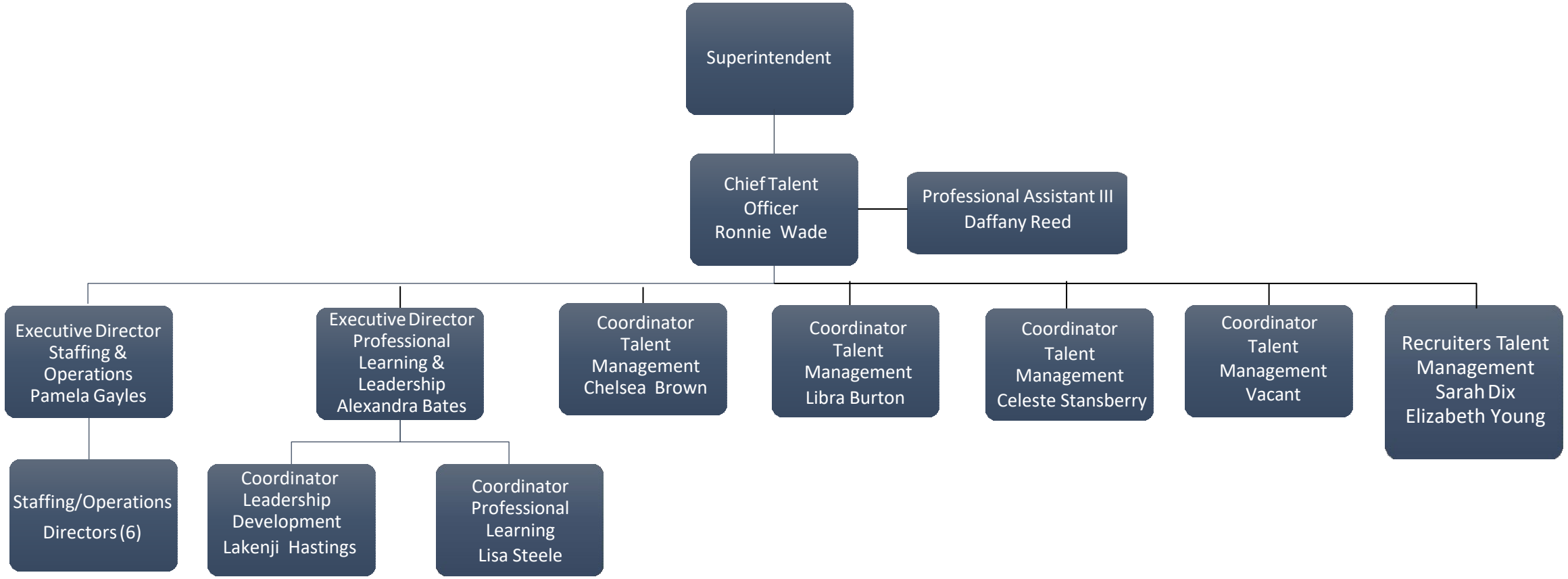
Operations



* To Be Determined

2021 – 2022 Organizational Structure

Talent



Fulton County Schools

Where Students Come First

School Year 2021-22

ELEMENTARY SCHOOLS

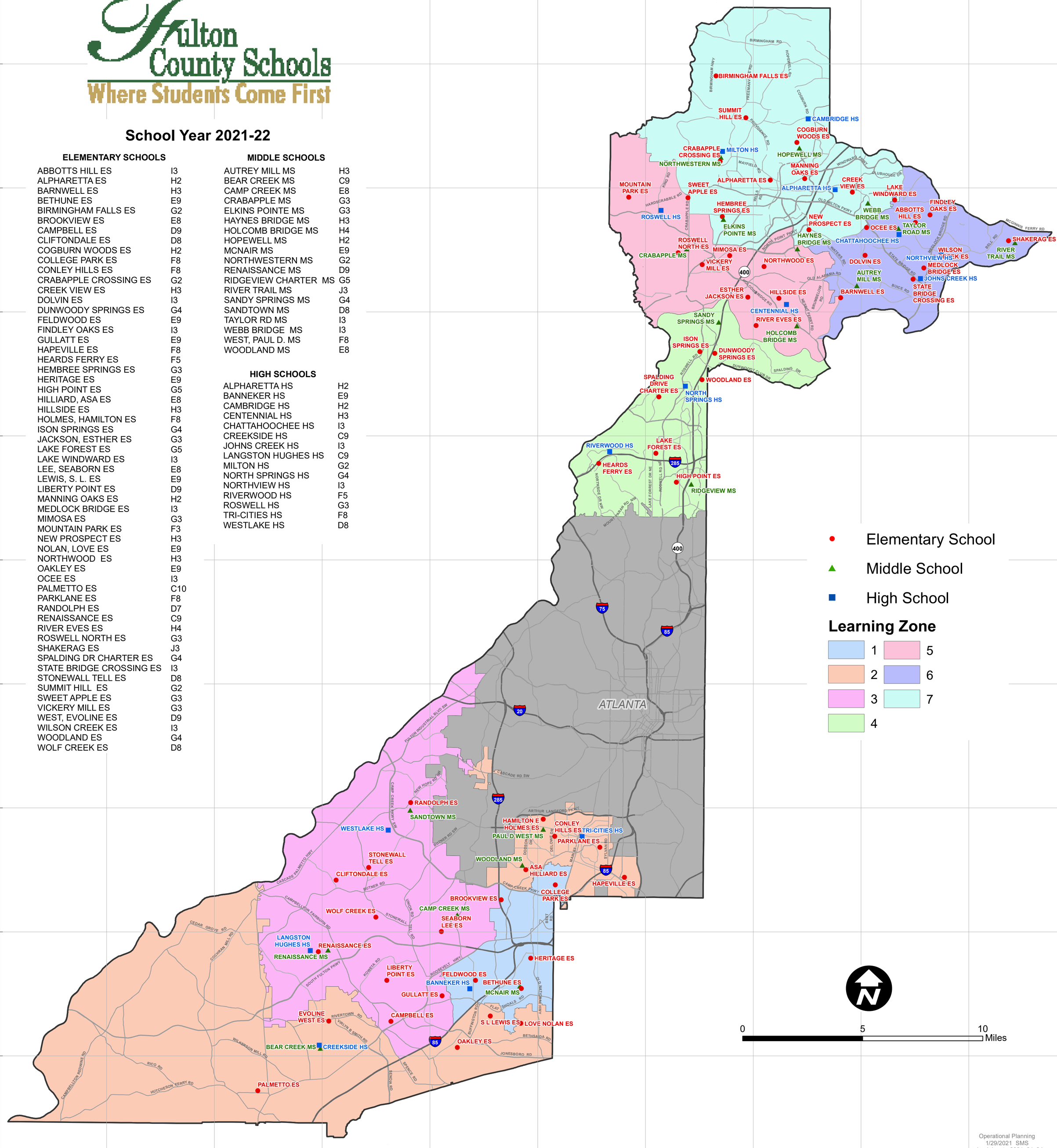
ABBOTTS HILL ES	I3
ALPHARETTA ES	H2
BARNWELL ES	H3
BETHUNE ES	E9
BIRMINGHAM FALLS ES	G2
BROOKVIEW ES	E8
CAMPBELL ES	D9
CLIFTONDALE ES	D8
COGBURN WOODS ES	H2
COLLEGE PARK ES	F8
CONLEY HILLS ES	F8
CRABAPPLE CROSSING ES	G2
CREEK VIEW ES	H3
DOLVIN ES	I3
DUNWOODY SPRINGS ES	G4
FELDWOOD ES	E9
FINDLEY OAKS ES	I3
GULLATT ES	E9
HAPEVILLE ES	F8
HEARDS FERRY ES	F5
HEMBREE SPRINGS ES	G3
HERITAGE ES	E9
HIGH POINT ES	G5
HILLIARD, ASA ES	E8
HILLSIDE ES	H3
HOLMES, HAMILTON ES	F8
ISON SPRINGS ES	G4
JACKSON, ESTHER ES	G3
LAKE FOREST ES	G5
LAKE WINDWARD ES	I3
LEE, SEABORN ES	E8
LEWIS, S. L. ES	E9
LIBERTY POINT ES	D9
MANNING OAKS ES	H2
MEDLOCK BRIDGE ES	I3
MIMOSA ES	G3
MOUNTAIN PARK ES	F3
NEW PROSPECT ES	H3
NOLAN, LOVE ES	E9
NORTHWOOD ES	H3
OAKLEY ES	E9
OCEE ES	I3
PALMETTO ES	C10
PARKLANE ES	F8
RANDOLPH ES	D7
RENAISSANCE ES	C9
RIVER EVES ES	H4
ROSWELL NORTH ES	G3
SHAKERAG ES	J3
SPALDING DR CHARTER ES	G4
STATE BRIDGE CROSSING ES	I3
STONEWALL TELL ES	D8
SUMMIT HILL ES	G2
SWEET APPLE ES	G3
VICKERY MILL ES	G3
WEST, EVOLINE ES	D9
WILSON CREEK ES	I3
WOODLAND ES	G4
WOLF CREEK ES	D8

MIDDLE SCHOOLS

AUTREY MILL MS	H3
BEAR CREEK MS	C9
CAMP CREEK MS	E8
CRABAPPLE MS	G3
ELKINS POINTE MS	G3
HAYNES BRIDGE MS	H3
HOLCOMB BRIDGE MS	H4
HOPEWELL MS	H2
MCNAIR MS	E9
NORTHWESTERN MS	G2
RENAISSANCE MS	D9
RIDGEVIEW CHARTER MS	G5
RIVER TRAIL MS	J3
SANDY SPRINGS MS	G4
SANDTOWN MS	D8
TAYLOR RD MS	I3
WEBB BRIDGE MS	I3
WEST, PAUL D. MS	F8
WOODLAND MS	E8

HIGH SCHOOLS

ALPHARETTA HS	H2
BANNEKER HS	E9
CAMBRIDGE HS	H2
CENTENNIAL HS	H3
CHATTAHOOCHEE HS	I3
CREEKSIDE HS	C9
JOHNS CREEK HS	I3
LANGSTON HUGHES HS	C9
MILTON HS	G2
NORTH SPRINGS HS	G4
NORTHVIEW HS	I3
RIVERWOOD HS	F5
ROSWELL HS	G3
TRI-CITIES HS	F8
WESTLAKE HS	D8



Operational Planning
1/29/2021 SMS
school_locator2021_21x24

Fulton County was formed from DeKalb County in 1853. In 1932, Milton and Campbell counties were consolidated with Fulton County, resulting in its current elongated shape. The history of Fulton County is, to some extent, the history of Georgia and its county seat, Atlanta (most of which lies in Fulton County, with the balance in DeKalb County). About 93% of the city of Atlanta's population resides in Fulton.

Fulton County is commonly thought to have been named after Robert Fulton, who demonstrated the importance of steam power for water transportation by sailing the steamboat *Clermont* from New York City to Albany, New York, in 1807. Recent research indicates, however, that the county was named for Hamilton Fulton, a railroad official who acted as surveyor for the Western and Atlantic Railroad and also as chief engineer of the state. After surveying the area, Fulton convinced state officials that a railroad, rather than a canal, should be constructed to connect Milledgeville, then the state capital, to Chattanooga, Tennessee. This event was a precursor of Fulton County's prominence as a major transportation center.

On January 1, 1932, Fulton County nearly tripled in size, to 528 square miles, when Campbell and Milton counties were added to Fulton. The consolidation was, in part, to help reduce the expense of running three county governments.

The 21st century has seen Atlanta, and by extension Fulton County, become the leading distribution center for goods and services in the southeastern United States. It is also a major financial and telecommunications hub. Several prominent corporations, such as AT&T (formerly BellSouth), Coca-Cola, Georgia-Pacific, United Parcel Service, the Home Depot, and Delta Air Lines, are based in the county. In 1980 Atlanta businessman Ted Turner, owner of Turner Broadcasting System, decided to establish CNN, the first around-the-clock news service in the world, in his home city.

Atlanta gained further international attention when it hosted the 1996 Olympic Games, with events inside the city and in surrounding counties.





According to the 2010 U.S. census, Fulton has the largest population of any county in Georgia, with 920,581 inhabitants (44.5 percent white, 44.0 percent black, and 0.8 percent Hispanic), approximately 10 percent of the state's population. North Fulton County, or the "golden corridor," was once an agricultural area. It is known today for its economic vitality and upscale living in the incorporated cities of Alpharetta, Mountain Park, Roswell, and Sandy Springs. In July 2006, two new cities, Johns Creek and Milton, were incorporated in north Fulton County. Incorporated cities in south Fulton County include College Park, East Point, Fairburn, Hapeville, Palmetto, and Union City. In 2007, south Fulton residents voted to create a new city, Chattahoochee Hills; and in 2017 the City of South Fulton was established.

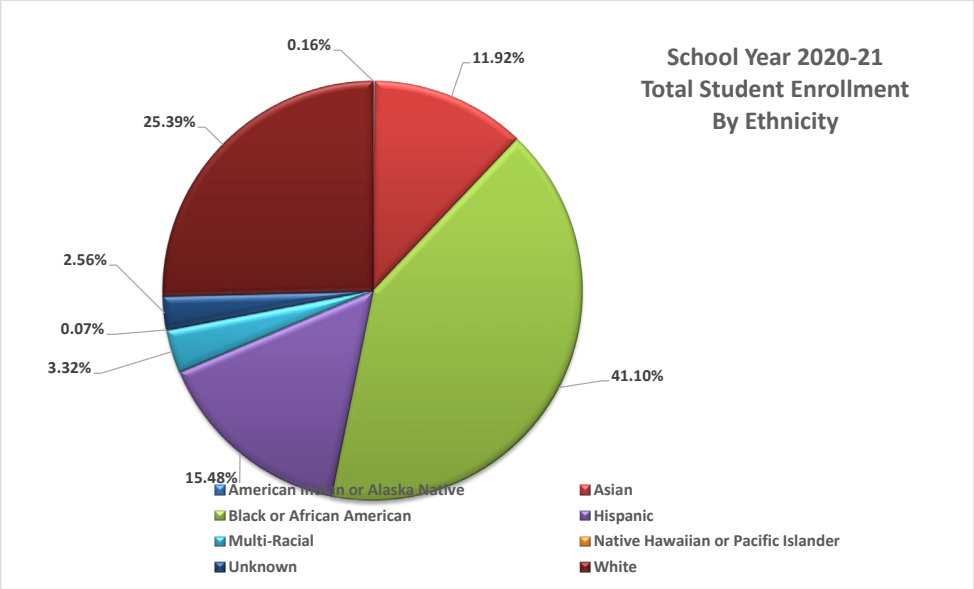
Notable individuals from Fulton County include the civil rights leader and Nobel Prize winner Martin Luther King Jr., the writers Margaret Mitchell and Anne Rivers Siddons, golfer Bobby Jones, and Helen Douglas Mankin, the first U.S. congresswoman from Georgia.

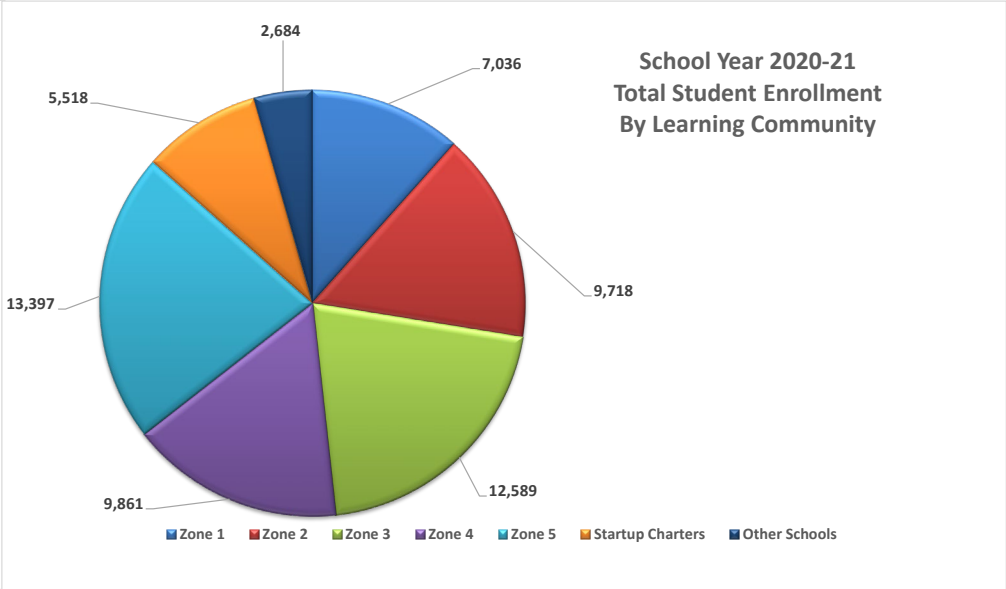
Fulton County is home to several institutions of higher education, including the Georgia Institute of Technology, Georgia State University, and the Atlanta University Center.

Places of interest include the state capitol, the Governor's Mansion, the High Museum of Art, the Atlanta History Center, the Jimmy Carter Library and Museum, the National Center for Civil and Human Rights, the Fox Theatre, the World of Coca-Cola Museum, the Georgia Aquarium, Zoo Atlanta, the College Football Hall of Fame, Wren's Nest (home of "Uncle Remus"), the Auburn Avenue Research Library, and Bulloch Hall, home of Mittie Bulloch, mother of U.S. President Theodore Roosevelt.



Ethnological Comparison of Total Students





Total Student Enrollment by Learning Community
School Year 2020-21, SEAT Day Counts

	Zone 1		Zone 2		Zone 3		Zone 4		Zone 5		Zone 6		Zone 7		Startup Charters		Other Schools		District Wide	
Ethnicity	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
American Indian or Alaska Native	18	0.26%	17	0.17%	20	0.16%	22	0.22%	16	0.12%	26	0.17%	24	0.15%	9	0.16%		0.00%	152	0.16%
Asian	28	0.40%	38	0.39%	37	0.29%	690	7.00%	533	3.98%	5,769	37.43%	3,511	21.58%	402	7.29%	21	0.78%	11,029	11.92%
Black or African American	6,475	92.03%	7,335	75.48%	11,317	89.90%	2,976	30.18%	2,116	15.79%	1,822	11.82%	1,828	11.23%	4,006	72.60%	139	5.18%	38,014	41.10%
Hispanic	371	5.27%	1,992	20.50%	889	7.06%	3,213	32.58%	3,961	29.57%	1,426	9.25%	1,886	11.59%	522	9.46%	54	2.01%	14,314	15.48%
Multi-Racial	102	1.45%	177	1.82%	249	1.98%	401	4.07%	562	4.19%	696	4.52%	716	4.40%	157	2.85%	7	0.26%	3,067	3.32%
Native Hawaiian or Pacific Islander	5	0.07%	2	0.02%		0.00%	7	0.07%	13	0.10%	11	0.07%	22	0.14%	1	0.02%		0.00%	61	0.07%
Unknown		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	2,370	88.30%	2,370	2.56%
White	37	0.53%	157	1.62%	77	0.61%	2,552	25.88%	6,196	46.25%	5,663	36.74%	8,285	50.92%	421	7.63%	93	3.46%	23,481	25.39%
Total	7,036	100.0%	9,718	100.00%	12,589	100.00%	9,861	100.00%	13,397	100.00%	15,413	100.00%	16,272	100.00%	5,518	100.00%	2,684	100.00%	92,488	100.00%

Ethnological Comparison of Total Students

ESOL Enrollment by Learning Community
School Year 2020-21, SEAT Day Counts

	Zone 1		Zone 2		Zone 3		Zone 4		Zone 5		Zone 6		Zone 7		Startup Charters		Other Schools		District Wide	
Ethnicity	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
American Indian or Alaska Native		0.00%		0.00%		0.00%	1	0.07%		0.00%	1	0.16%	1	0.14%	1	0.44%			4	0.07%
Asian	3	0.40%	13	1.74%	3	1.10%	127	9.50%	44	3.01%	378	59.15%	266	35.99%	53	23.25%			887	16.00%
Black or African American	28	3.76%	35	4.70%	40	14.71%	41	3.07%	26	1.78%	10	1.56%	16	2.17%	9	3.95%			205	3.70%
Hispanic	82	11.01%	687	92.21%	222	81.62%	1,101	82.35%	1,322	90.49%	141	22.07%	339	45.87%	130	57.02%	1	100.00%	4,025	72.60%
Multi-Racial		0.00%	1	0.13%	1	0.37%	5	0.37%		0.00%	5	0.78%	2	0.27%	1	0.44%			15	0.27%
Native Hawaiian or Pacific Islande	1	0.13%	2	0.27%		0.00%		0.00%		0.00%	1	0.16%		0.00%		0.00%			4	0.07%
White	8	1.07%	7	0.94%	6	2.21%	62	4.64%	69	4.72%	103	16.12%	115	15.56%	34	14.91%			404	7.29%
Total	122	16.38%	745	100.00%	272	100.00%	1,337	100.00%	1,461	100.00%	639	100.00%	739	100.00%	228	100.00%	1	100.00%	5,544	100.00%

Special Education Enrollment by Learning Community
School Year 2020-21, SEAT Day Counts

	Zone 1		Zone 2		Zone 3		Zone 4		Zone 5		Zone 6		Zone 7		Startup Charters		Other Schools		District Wide	
Ethnicity	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
American Indian or Alaska Native		0.00%	2	0.17%	3	0.21%	1	0.09%	2	0.11%		0.00%	4	0.24%	1	0.21%		0.00%	13	0.13%
Asian	2	0.17%	2	0.17%	2	0.14%	41	3.86%	76	4.30%	225	17.59%	176	10.74%	13	2.69%	10	2.89%	547	5.46%
Black or African American	759	63.94%	970	81.72%	1,297	89.45%	345	32.52%	381	21.54%	274	21.42%	304	18.55%	366	75.78%	62	17.92%	4,758	47.48%
Hispanic	34	2.86%	164	13.82%	86	5.93%	437	41.19%	583	32.96%	155	12.12%	268	16.35%	48	9.94%	24	6.94%	1,799	17.95%
Multi-Racial	4	0.34%	21	1.77%	42	2.90%	35	3.30%	71	4.01%	71	5.55%	84	5.13%	11	2.28%	1	0.29%	340	3.39%
Native Hawaiian or Pacific Islande	1	0.08%		0.00%		0.00%		0.00%	2	0.11%	1	0.08%	2	0.12%		0.00%		0.00%	6	0.06%
Unknown		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	208	60.12%	208	2.08%
White	8	0.67%	28	2.36%	20	1.38%	202	19.04%	654	36.97%	553	43.24%	801	48.87%	44	9.11%	41	11.85%	2,351	23.46%
Total	808	68.07%	1,187	100.00%	1,450	100.00%	1,061	100.00%	1,769	100.00%	1,279	100.00%	1,639	100.00%	483	100.00%	346	100.00%	10,022	100.00%

Ethnological Comparison by Learning Community and Level

2020-21 Learning Communities - Student Enrollment Ethnicity

Learning Community	American Indian/Alaska Native		Asian		African American		Hispanic		Multi-Racial		Pacific Islander		Unknown		White	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Zone 1	18	0.26%	28	0.40%	6,475	92.03%	371	5.27%	102	1.45%	5	0.07%		0.00%	37	0.53%
Zone 2	17	0.17%	38	0.39%	7,335	75.48%	1,992	20.50%	177	1.82%	2	0.02%		0.00%	157	1.62%
Zone 3	20	0.16%	37	0.29%	11,317	89.90%	889	7.06%	249	1.98%		0.00%		0.00%	77	0.61%
Zone 4	22	0.22%	690	7.00%	2,976	30.18%	3,213	32.58%	401	4.07%	7	0.07%		0.00%	2,552	25.88%
Zone 5	16	0.12%	533	3.98%	2,116	15.79%	3,961	29.57%	562	4.19%	13	0.10%		0.00%	6,196	46.25%
Zone 6	26	0.17%	5,769	37.43%	1,822	11.82%	1,426	9.25%	696	4.52%	11	0.07%		0.00%	5,663	36.74%
Zone 7	24	0.15%	3,511	21.58%	1,828	11.23%	1,886	11.59%	716	4.40%	22	0.14%		0.00%	8,285	50.92%
Start-up Charter		0.00%	21	0.78%	139	5.18%	54	2.01%	7	0.26%		0.00%	2,370	88.30%	93	3.46%
Other Schools	9	0.16%	402	7.29%	4,006	72.60%	522	9.46%	157	2.85%	1	0.02%		0.00%	421	7.63%

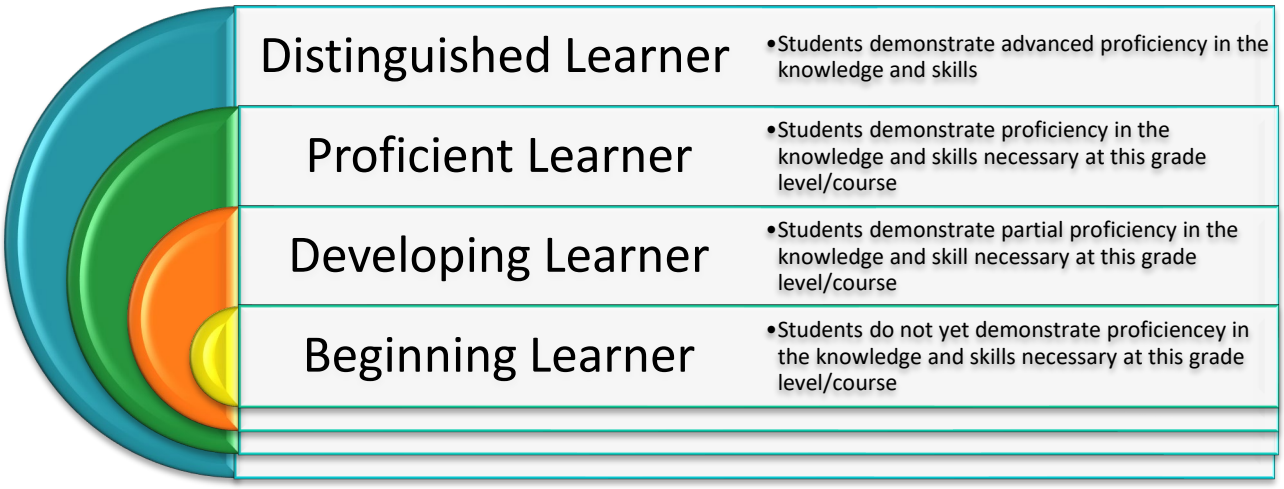
		Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
Alaska Native	Fulton	12.70%	9.52%	6.35%	7.14%	4.76%	10.32%	3.97%	4.76%	8.73%	3.97%	8.73%	3.97%	8.73%
	Georgia	7.54%	9.63%	8.54%	8.07%	8.01%	7.34%	7.51%	8.16%	7.41%	4.89%	10.33%	5.98%	6.60%
	USA	7.52%	7.39%	7.59%	7.65%	8.0%	7.43%	7.17%	7.67%	7.70%	7.81%	8.00%	7.54%	8.90%
Asian	Fulton	7.20%	7.71%	7.77%	7.33%	7.19%	7.18%	7.78%	8.18%	7.56%	8.62%	8.35%	8.62%	8.35%
	Georgia	8.39%	6.16%	7.12%	7.24%	8.64%	7.12%	8.04%	9.59%	9.68%	7.43%	5.56%	7.29%	7.74%
	USA	8.17%	7.33%	7.78%	8.06%	7.87%	7.56%	7.81%	7.91%	7.16%	7.21%	7.77%	7.54%	7.84%
African American	Fulton	6.69%	6.91%	7.16%	7.31%	7.89%	8.22%	8.08%	8.13%	8.17%	8.82%	8.15%	8.82%	8.15%
	Georgia	7.01%	7.68%	7.42%	6.45%	6.93%	8.35%	8.17%	7.27%	7.83%	7.18%	8.30%	7.43%	9.98%
	USA	7.89%	7.26%	7.11%	7.21%	7.34%	7.33%	7.64%	7.51%	7.78%	7.82%	7.95%	7.86%	9.31%
Hispanic	Fulton	6.56%	7.16%	7.29%	7.46%	7.97%	8.38%	7.88%	8.32%	8.18%	8.98%	8.32%	8.98%	8.32%
	Georgia	10.20%	7.85%	9.10%	8.73%	7.60%	7.28%	7.41%	7.48%	7.32%	7.46%	6.20%	6.43%	6.95%
	USA	8.44%	7.97%	7.92%	7.83%	7.67%	7.56%	7.53%	7.56%	7.52%	7.47%	7.24%	7.10%	8.19%
Multi-Racial	Fulton	10.19%	8.51%	8.18%	7.78%	7.78%	7.39%	7.98%	7.55%	7.19%	7.39%	7.12%	7.39%	7.12%
	Georgia	9.28%	9.86%	8.54%	8.81%	5.94%	8.97%	6.33%	7.08%	7.20%	8.10%	6.92%	5.02%	6.74%
	USA	9.17%	8.79%	8.32%	8.40%	7.91%	7.80%	7.36%	7.38%	7.19%	7.23%	6.81%	6.66%	6.96%
Pacific Islander	Fulton	12.96%	5.56%	7.41%	3.70%	5.56%	7.41%	9.26%	5.56%	5.56%	22.22%	5.56%	22.22%	5.56%
	Georgia	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	USA	9.84%	8.12%	7.79%	8.58%	8.43%	9.56%	8.22%	7.05%	8.57%	7.93%	8.34%	6.06%	9.85%
White	Fulton	6.07%	6.46%	6.89%	6.76%	6.91%	7.30%	7.15%	7.56%	8.01%	8.96%	9.24%	8.96%	9.24%
	Georgia	8.40%	7.10%	7.30%	7.60%	8.10%	7.60%	8.20%	8.30%	7.80%	7.80%	7.80%	7.10%	6.90%
	USA	7.6%	7.6%	7.4%	7.6%	7.6%	7.6%	7.7%	7.6%	7.8%	7.8%	7.9%	7.7%	8.2%

**Source: U.S. Census Bureau, 2013 American Community Survey*

The Georgia Milestones Assessment System (Georgia Milestones) is a comprehensive summative assessment program that measures how well students have learned the knowledge and skills outlined in the state-adopted content standards for language arts, mathematics, science, and social studies. Students in grades 3 through 8 take an end-of-grade assessment in each content area, while high school students take an end-of-course assessment for each of the ten courses designated by the State Board of Education. The Georgia Milestones assessments are aimed at better preparing students for college and career and provide a more realistic picture of academic progress than the previous state assessment program.

Achievement Levels

Achievement Levels refer to a range of scores that define a specific level of achievement. There are four achievement levels which include Distinguished Learner, Proficient Learner, Developing Learner and Beginning Learner.



READING STATUS

Reading Status is reported as either On/Above Grade Level or Below Grade Level. Reading status is reported on a subset of reading items.

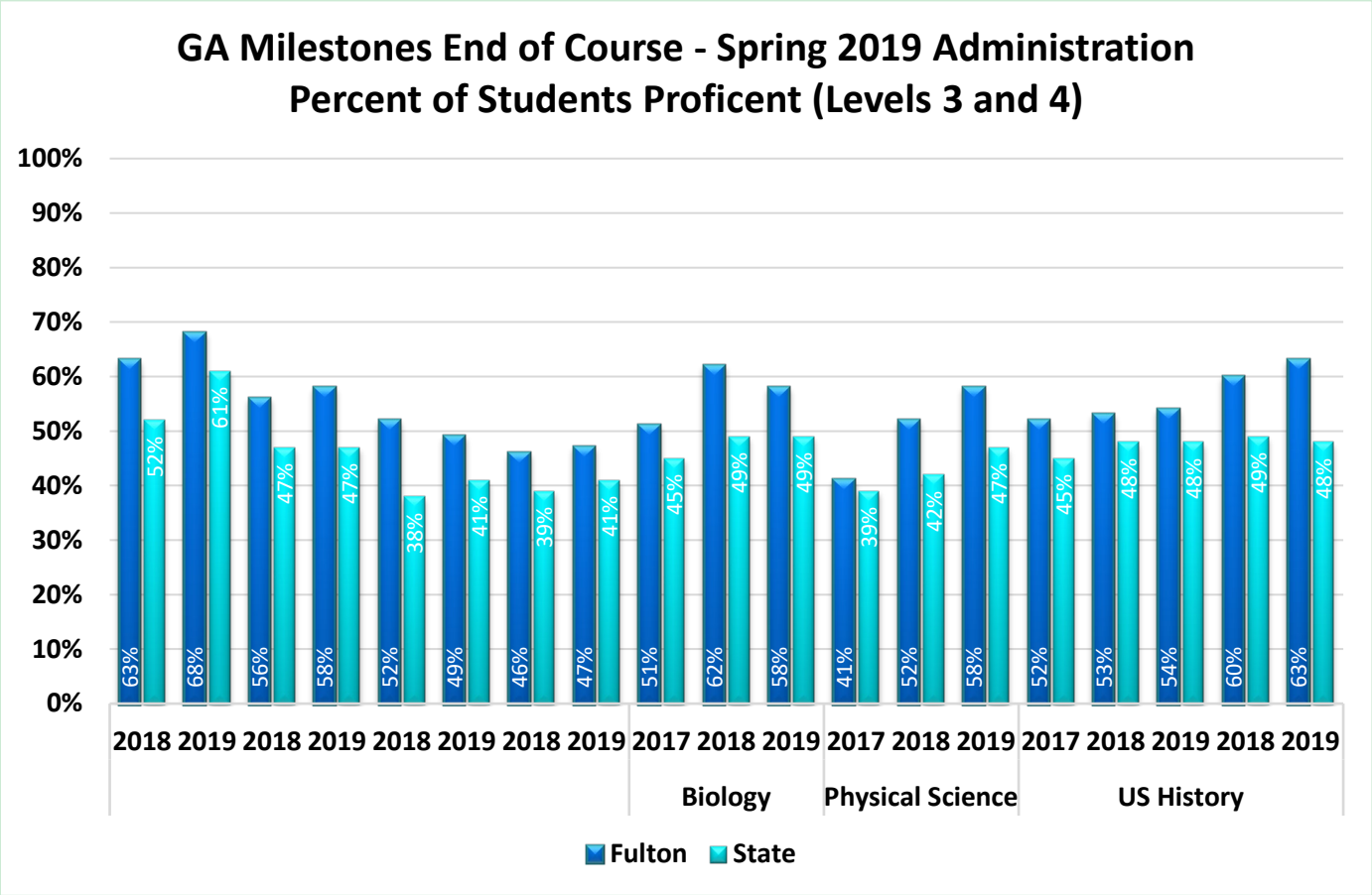
Norm-Referenced Performance

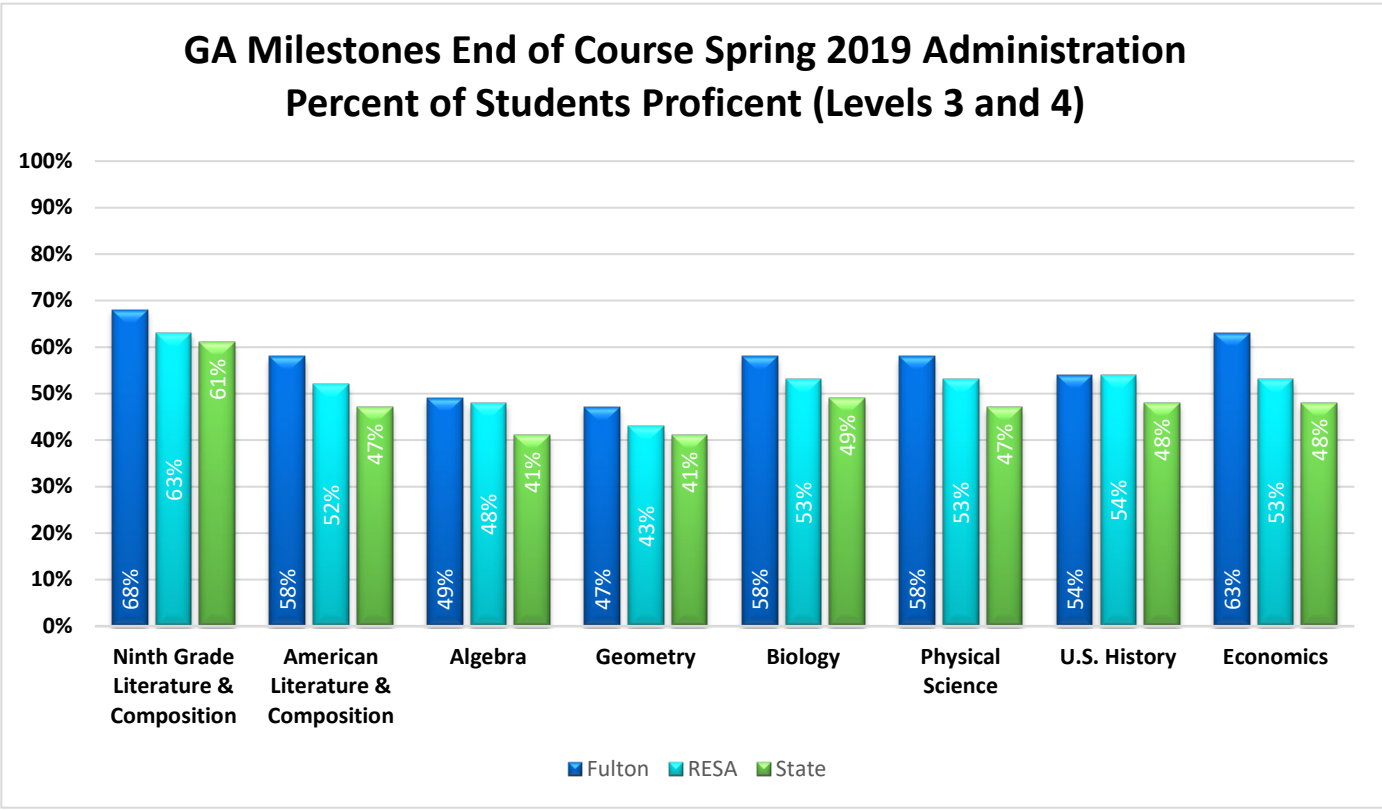
Georgia Milestones assessments include 20 test items from the Terranova, a national norm-referenced test. The items are a sample and allow students to receive a national percentile score. The Median National Percentile is the score provided. The Median National Percentile is the score that divides the distribution of students in half. The Median National Percentile for the nation is 50 whereas half the students score above 50 and half below 50. For example, a student who achieves a 65-percentile score, scores the same or better than 65% of the national norming group. The score can provide a general indicator or barometer of student performance relative to their national peers. Because this is a sample of items and not a full norm-reference test, the score may not be used for gifted program identification.

Fulton County Schools
Where Students Come First

GA Milestones End of Course Results
Spring 2019 Administration

	Number of Students	Scale Score	Level 2	Level 3	Level 4	Developing and Proficient (Level 2, 3&4) Percent	(+/-)	Proficient (Level 3&4) Percent	(+/-)	Norm-Reference Percentile	(+/-)
Ninth Grade Literature and Composition											
Fulton	7,777	547	21	43	25	89	3	68	6	70	-2
RESA	48,978	539	24	42	21	87	4	63	7	65	0
State	112,220	534	26	44	17	87	5	61	9	62	0
American Literature and Composition											
Fulton	7,637	534	26	42	16	84	1	58	2	72	2
RESA	43,481	525	30	41	12	83	2	52	0	65	1
State	97,588	518	33	39	9	81	2	47	0	60	-1
Algebra											
Fulton	7,366	530	26	30	19	75	-1	49	-2	83	-2
RESA	47,677	527	28	32	16	76	1	48	3	82	1
State	106,106	516	32	29	12	73	1	41	3	78	0
Geometry											
Fulton	6,465	521	24	33	14	71	1	47	1	77	1
RESA	35,865	517	28	31	12	71	0	43	1	73	0
State	84,692	515	30	30	11	71	2	41	2	71	1
Biology											
Fulton	7,393	543	19	37	21	77	-4	58	-5	77	-5
RESA	46,620	535	20	35	19	74	1	53	0	71	-2
State	104,640	527	22	35	14	71	0	49	0	67	-1
Physical Science											
Fulton	3,417	544	23	37	21	81	5	58	5	77	3
RESA	29,012	534	24	35	18	77	1	53	4	67	-2
State	75,060	523	27	34	13	74	1	47	4	63	-2
United States History											
Fulton	6,370	534	27	35	19	81	3	54	1	58	0
RESA	41,231	534	27	36	18	81	1	54	1	57	0
State	93,028	526	30	34	14	78	2	48	1	52	0
Economics											
Fulton	3,382	553	19	38	25	82	0	63	3	67	1
RESA	26,256	537	25	36	17	78	-3	53	-2	55	-1
State	61,821	527	27	34	13	74	-2	48	-1	50	-1

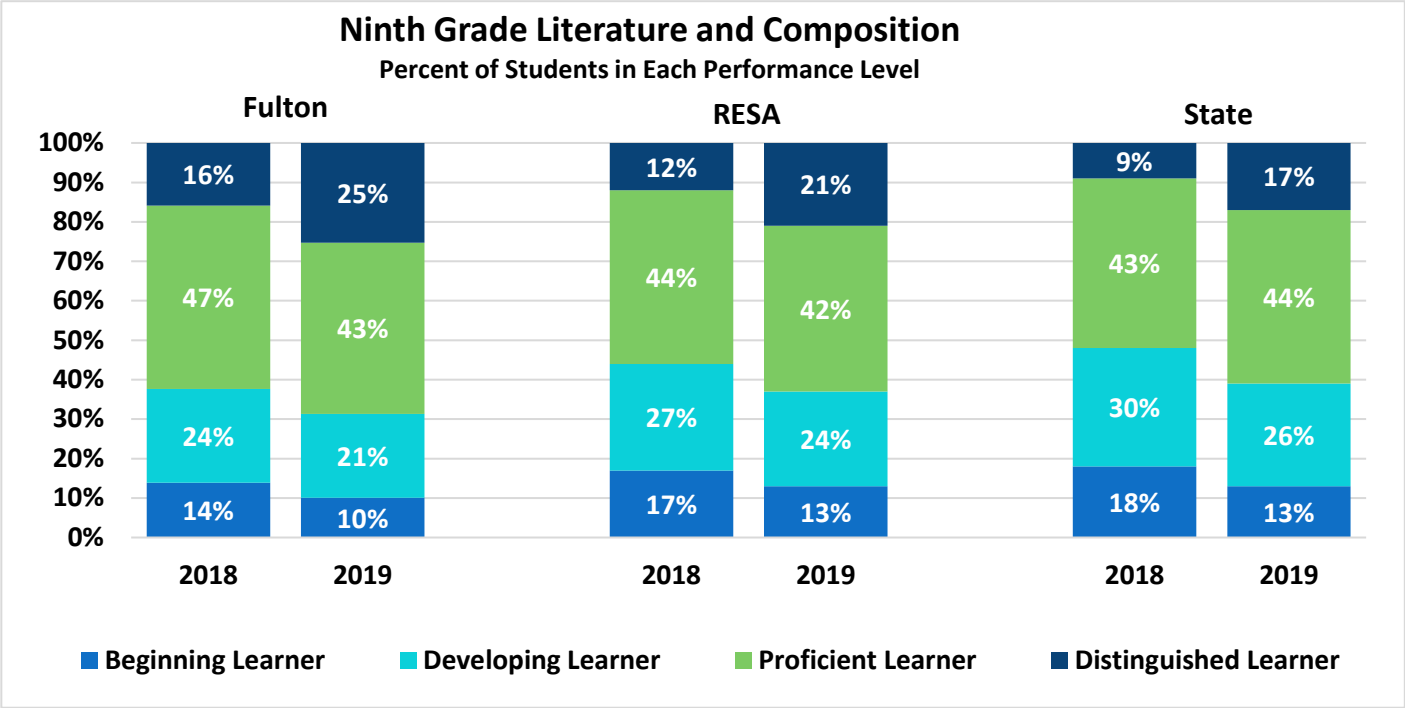

GA Milestones End of Course - Spring 2019 Administration
Percent of Students Proficent (Levels 3 and 4)
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
63% 52% 68% 61% 56% 47% 58% 47% 52% 38% 49% 41% 46% 39% 47% 41% 51% 45% 62% 49% 58% 49% 41% 39% 52% 42% 58% 47% 52% 45% 53% 48% 54% 48% 60% 49% 63% 48%
2018 2019 2018 2019 2018 2019 2018 2019 2017 2018 2019 2017 2018 2019 2017 2018 2019 2018 2019
Biology
Physical Science
US History
Fulton
State

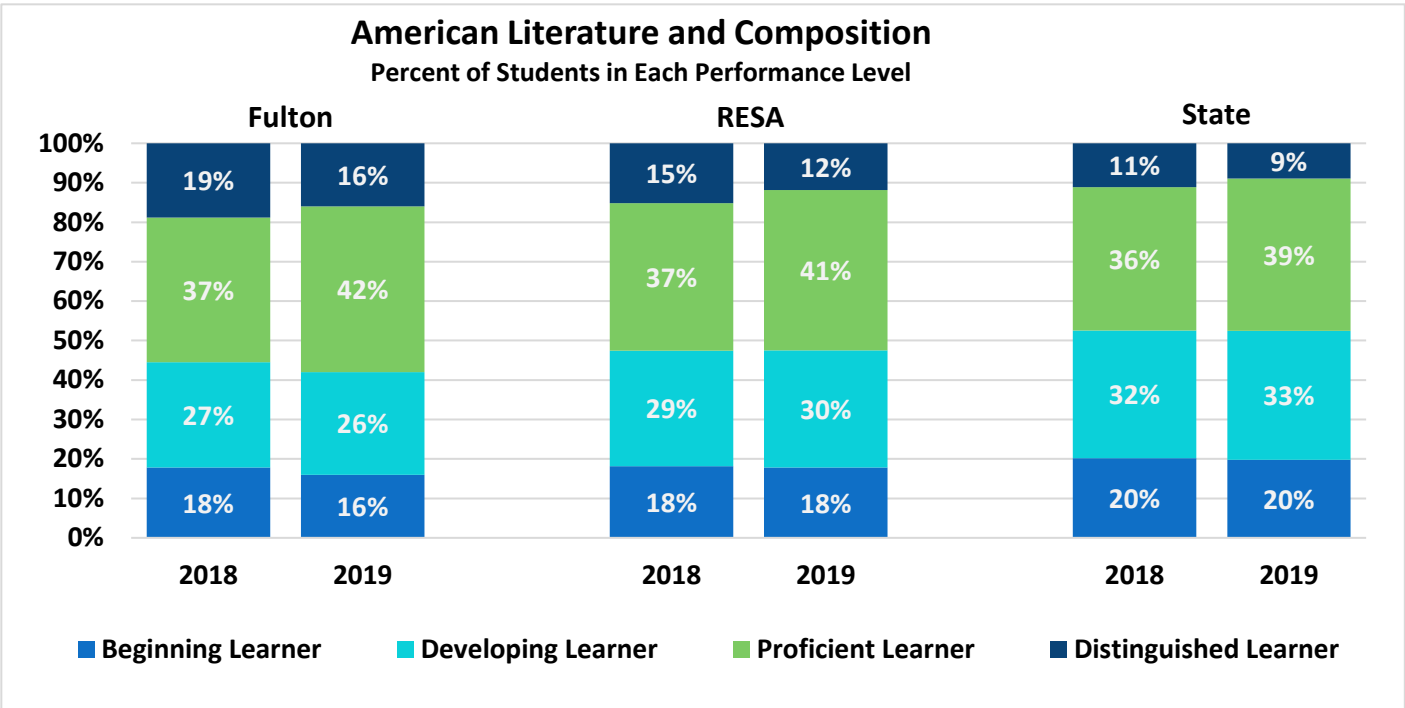

GA Milestones End of Course Spring 2019 Administration
Percent of Students Proficent (Levels 3 and 4)
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
68% 63% 61% 58% 52% 47% 49% 48% 41% 47% 43% 41% 58% 53% 49% 58% 53% 47% 54% 54% 48% 63% 53% 48%
Ninth Grade Literature & Composition
American Literature & Composition
Algebra
Geometry
Biology
Physical Science
U.S. History
Economics
Fulton
RESA
State

GA Milestones End of Course Results

Spring 2019 Administration

Achievement by Performance Level

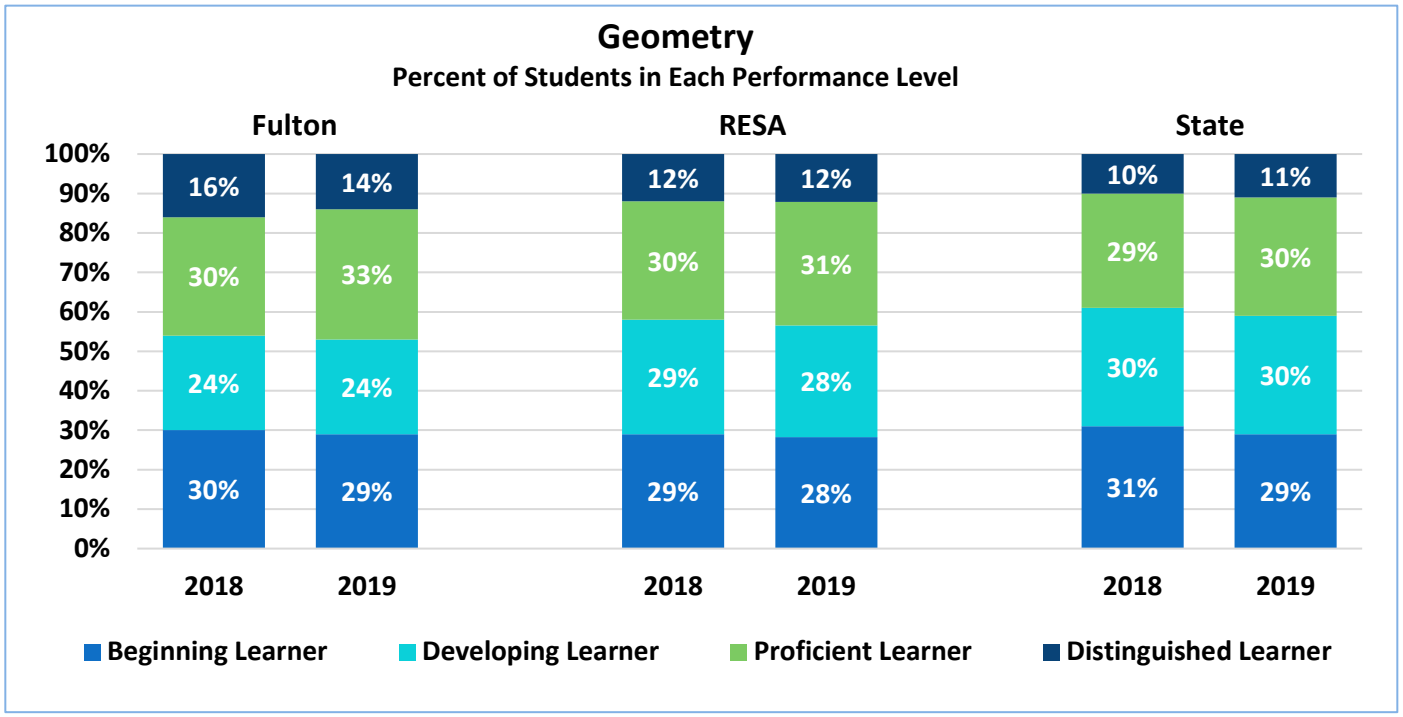


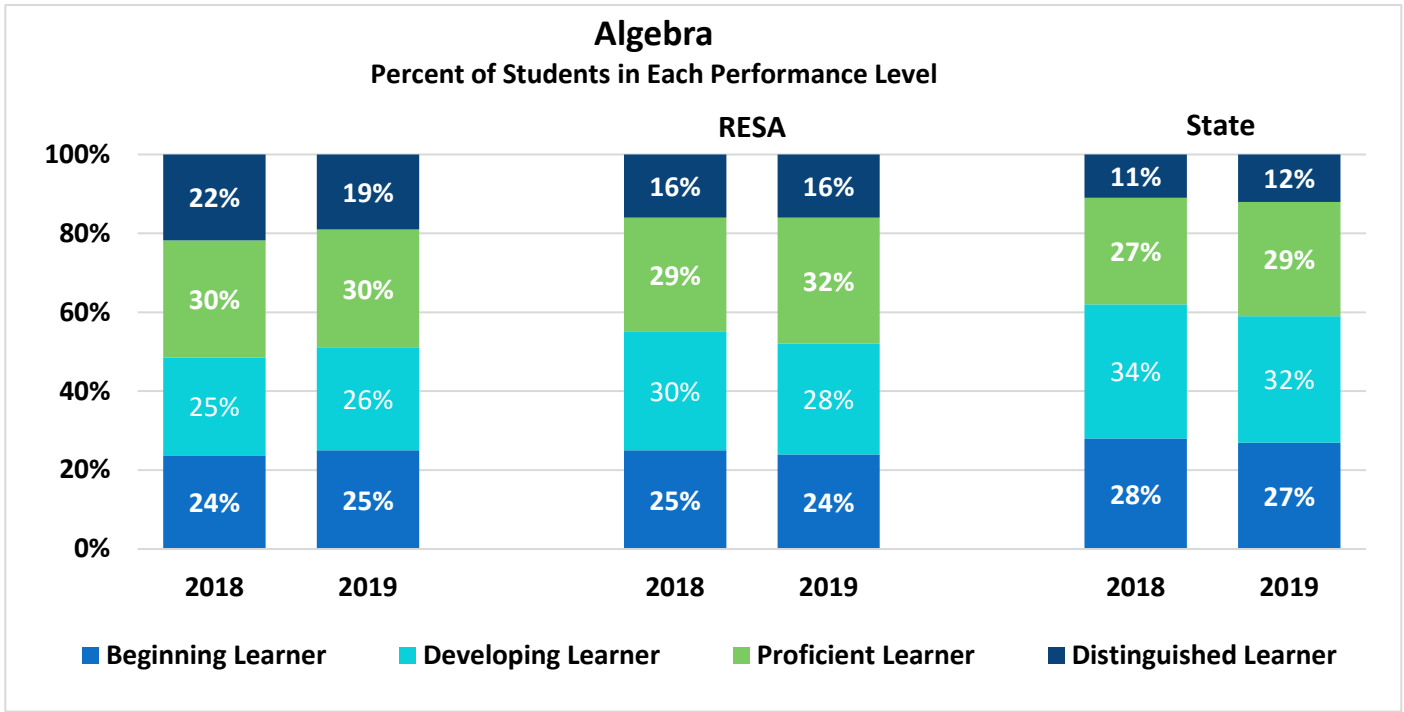


GA Milestones End of Course Results

Spring 2019 Administration

Achievement by Performance Level

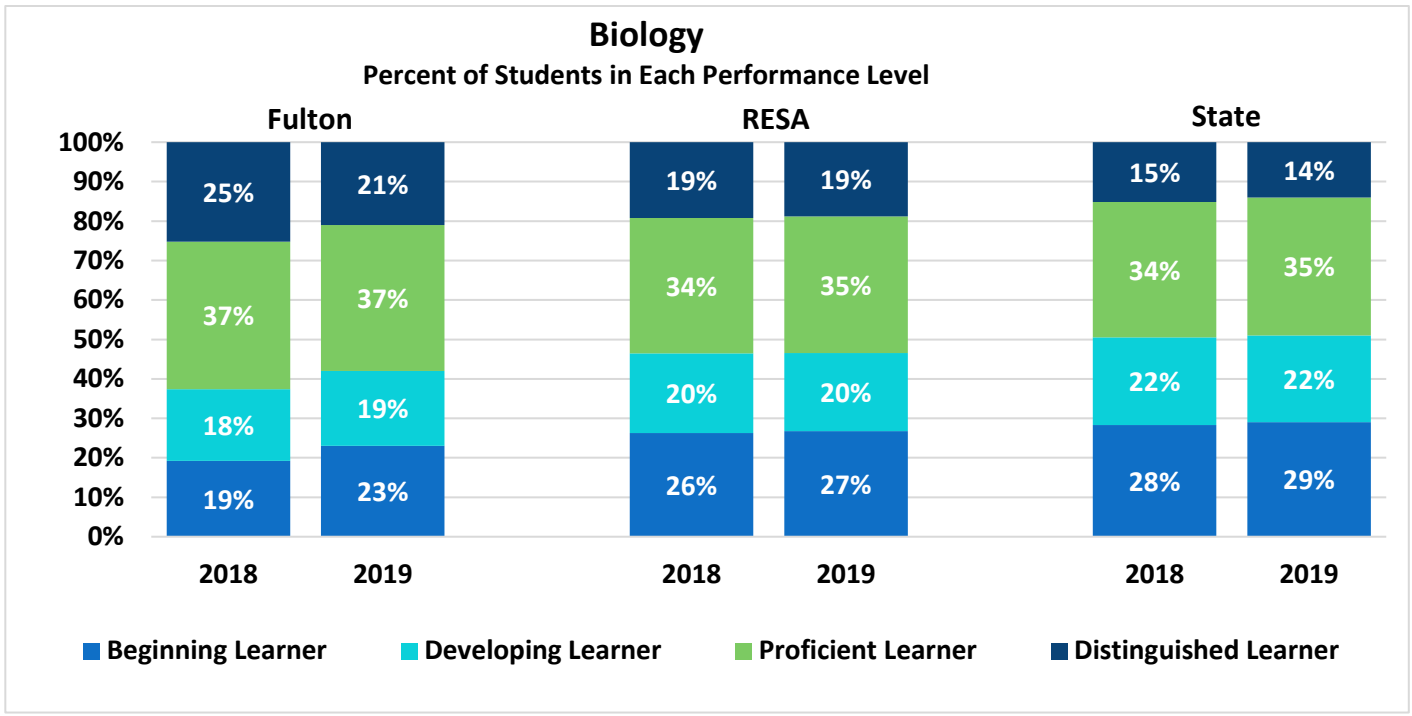


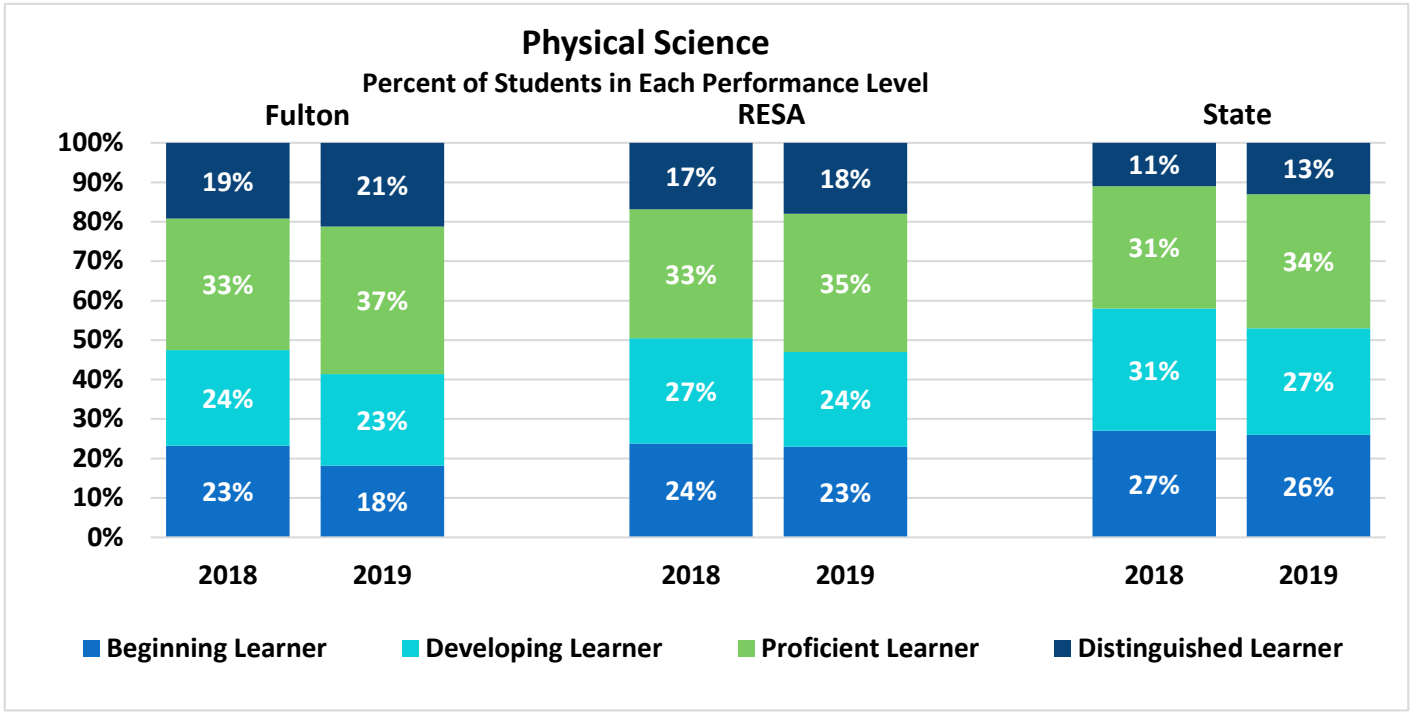


GA Milestones End of Course Results

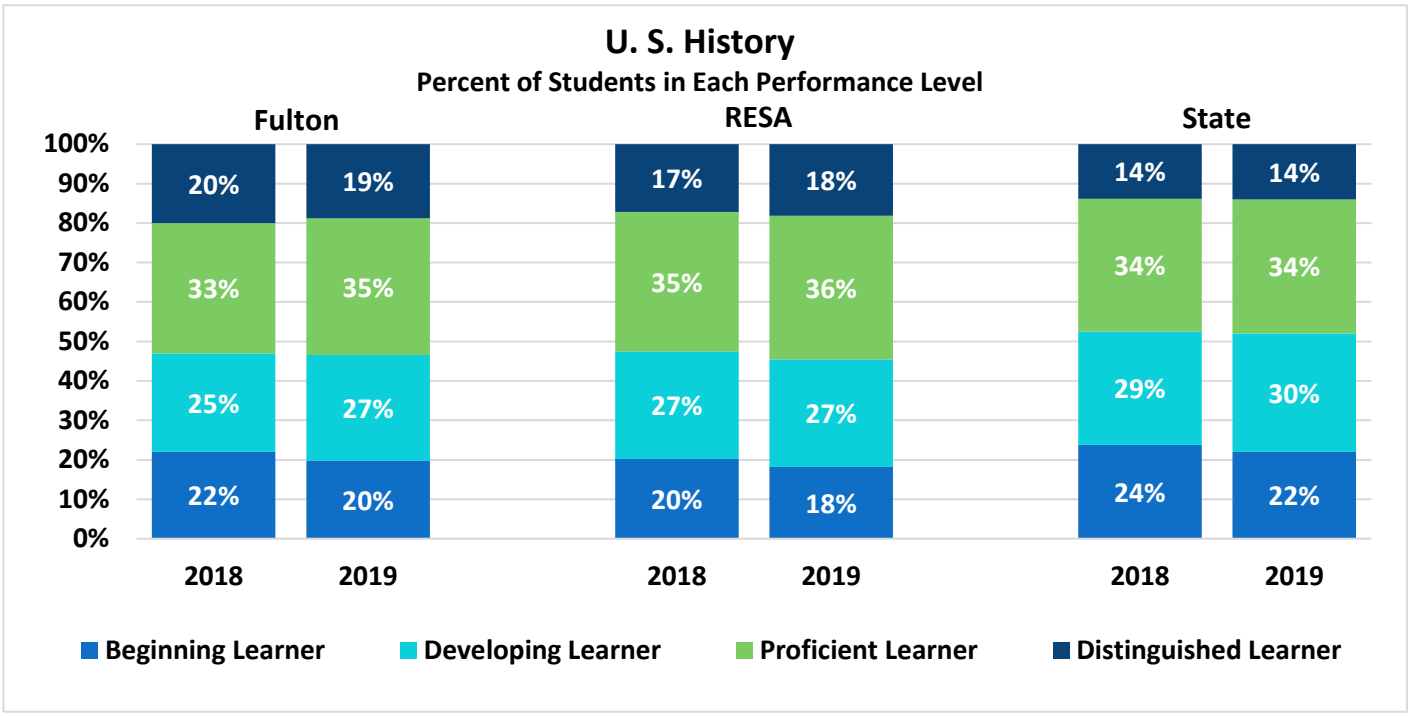
Spring 2019 Administration

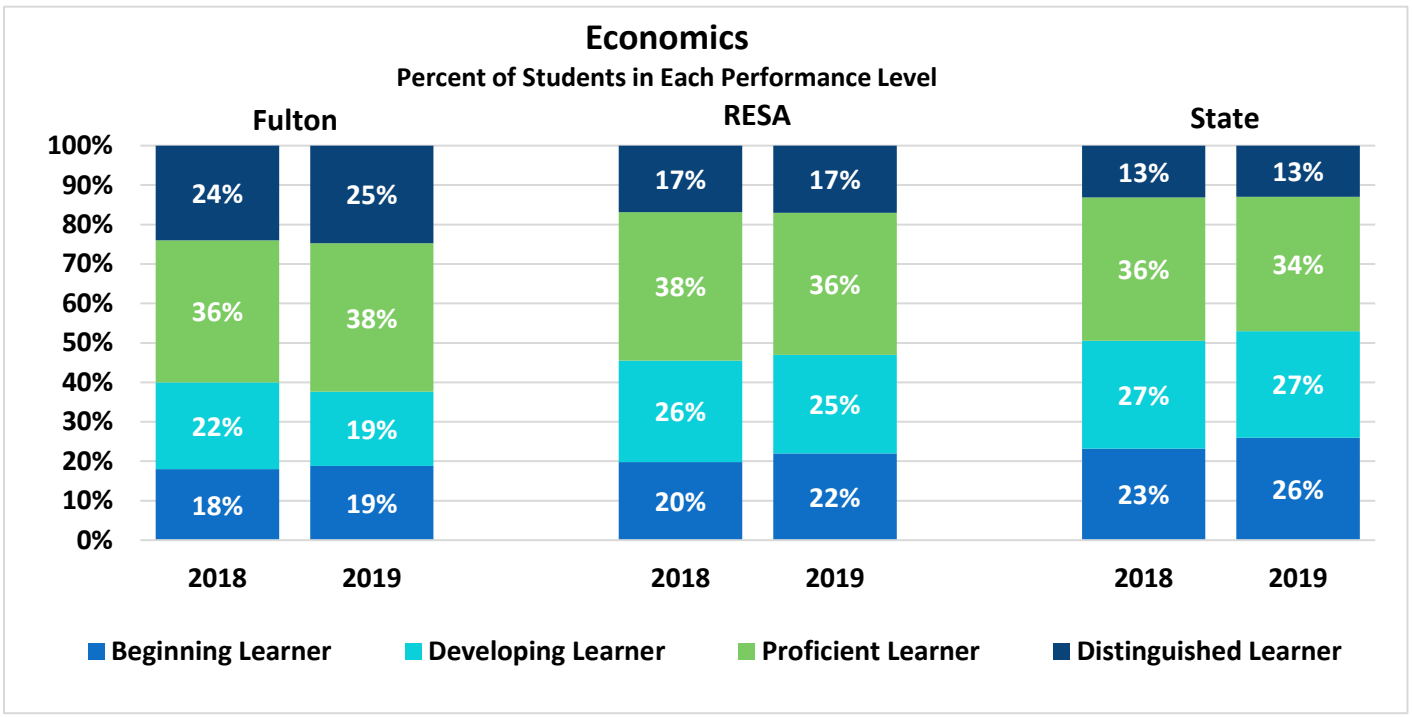
Achievement by Performance Level





GA Milestones End of Course Results
Spring 2019 Administration
Achievement by Performance Level

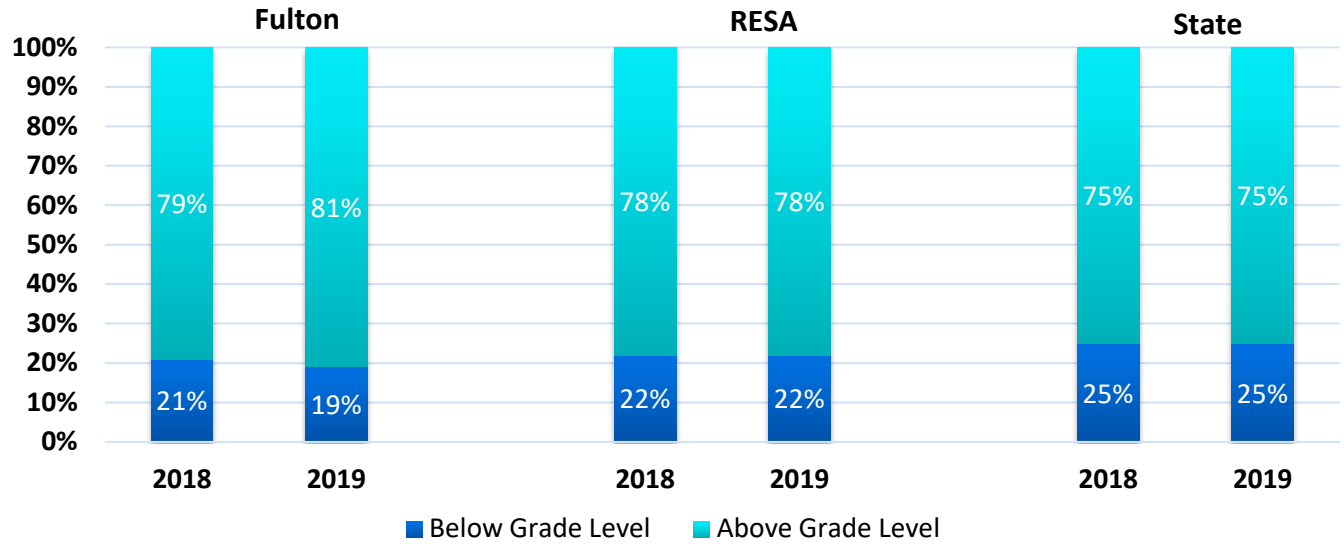




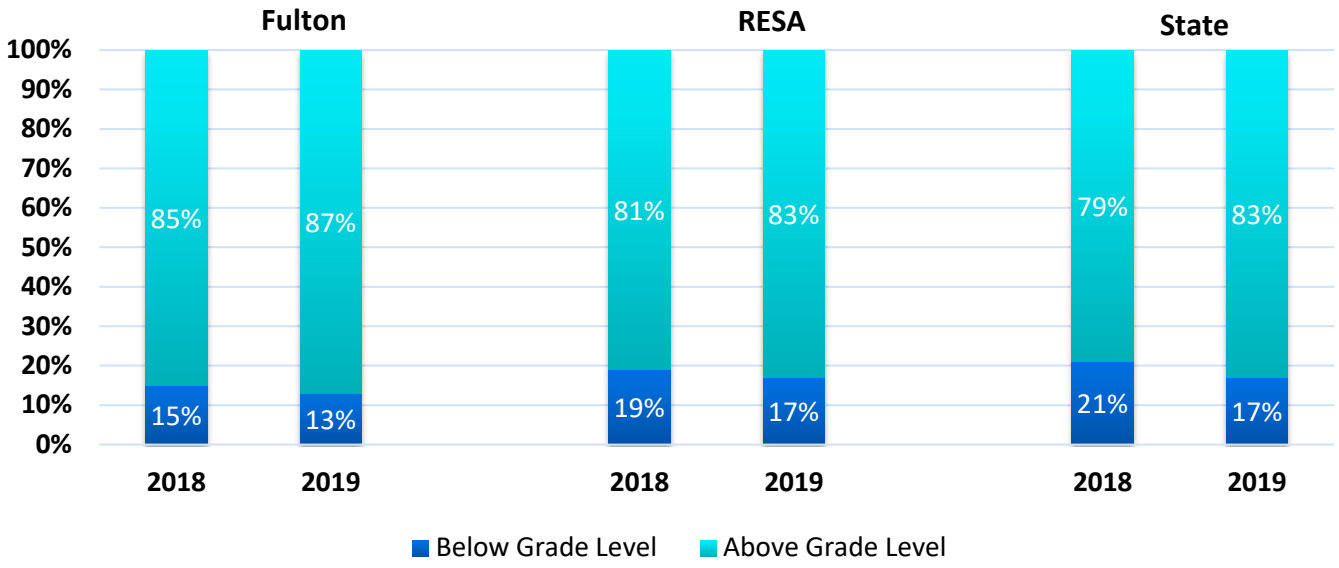
GA Milestones End of Course Results

Spring 2019 Administration
Achievement by Performance Level

American Literature and Composition

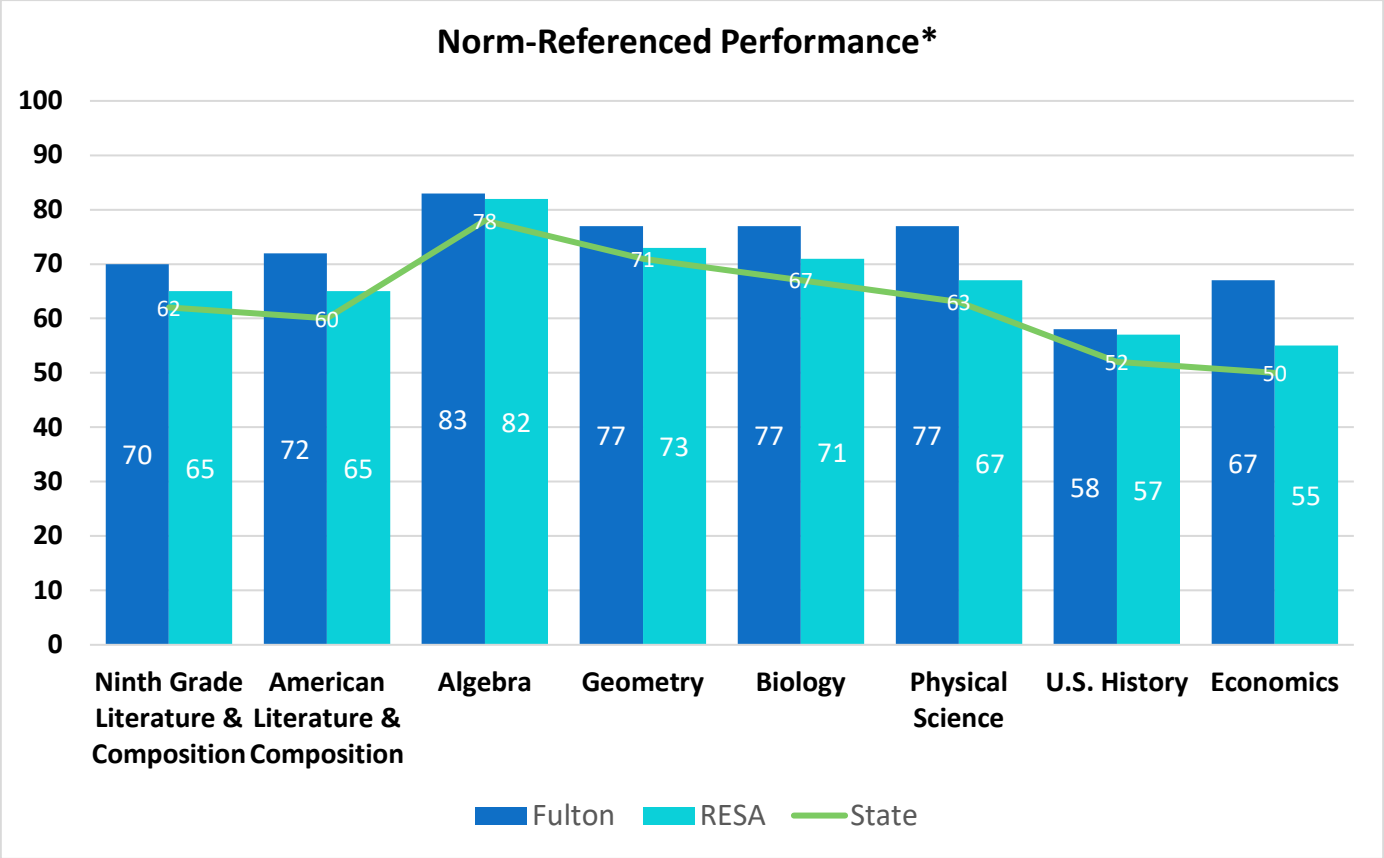


Ninth Grade Literature and Composition



GA Milestones End of Course Results

Spring 2019 Administration



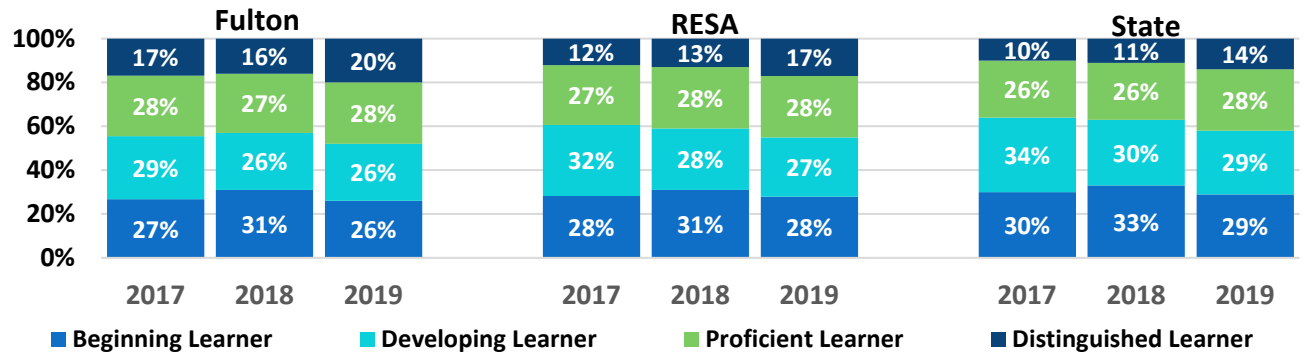
*GA Milestones assessments include 20 test items from the TerraNova, a national norm-referenced test. These items provide a subject score. This score can provide a general indicator or barometer of student performance relative to their national peers.

GA Milestones End of Grade Results
Spring 2019 Administration
English/Language Arts

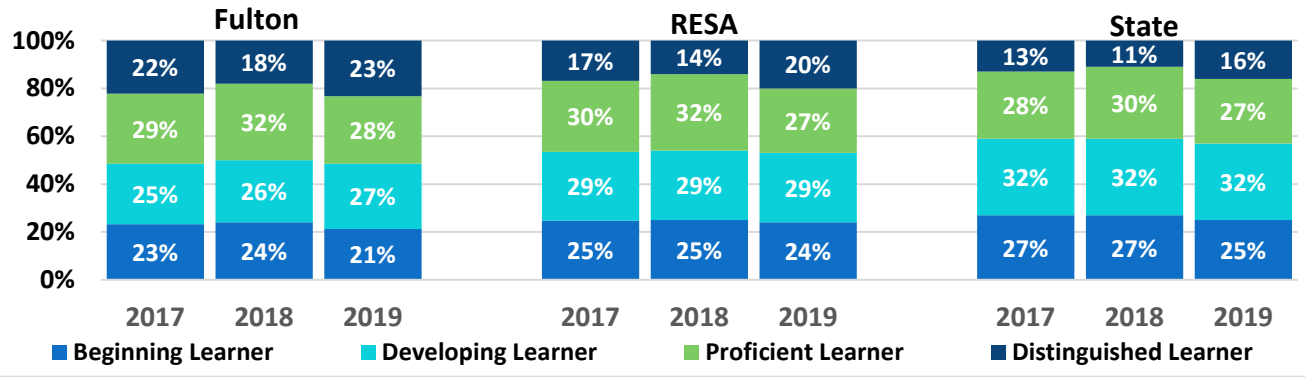
		# of Students	Scale Score	Level 2	Level 3	Level 4	Developing and Proficient (Levels 2, 3&4)	(+/-)	Proficient and Distinguished (Levels 3 & 4)	(+/-)3	Norm - Referenced Percentile	(+/-)4	Percent on Grade Level	(+/-)5
Grade 3	**Fulton**	6785	521	26%	28%	20%	74%	5%	49%	6%	40	4	76%	6%
	RESA	52768	515	27%	28%	17%	72%	3%	45%	4%	35	0	74%	5%
	State	129231	511	29%	28%	14%	71%	4%	42%	5%	33	0	73%	5%
Grade 4	**Fulton**	6939	525	27%	28%	23%	78%	2%	52%	2%	50	3	70%	3%
	RESA	54523	519	29%	27%	20%	76%	1%	47%	1%	44	-1	66%	0%
	State	133547	514	32%	27%	16%	75%	2%	42%	1%	40	-1	64%	1%
Grade 5	**Fulton**	6993	531	26%	37%	18%	81%	3%	55%	6%	56	5	79%	6%
	RESA	55319	523	29%	35%	14%	78%	0%	49%	3%	49	3	75%	3%
	State	136513	517	31%	34%	11%	76%	0%	45%	4%	44	2	73%	3%
Grade 6	**Fulton**	7137	532	23%	40%	17%	80%	8%	57%	10%	66	5	70%	4%
	RESA	54839	523	25%	36%	14%	75%	3%	51%	7%	60	4	65%	1%
	State	136673	516	28%	35%	11%	74%	6%	46%	7%	54	2	61%	0%
Grade 7	**Fulton**	7072	523	29%	35%	13%	77%	1%	48%	2%	58	4	79%	3%
	RESA	53676	517	31%	33%	11%	75%	1%	43%	0%	53	3	76%	2%
	State	133259	511	33%	31%	8%	72%	0%	39%	1%	49	1	75%	4%
Grade 8	**Fulton**	5838	522	34%	40%	11%	85%	6%	51%	6%	67	3	78%	4%
	RESA	51137	525	30%	37%	15%	82%	2%	52%	4%	68	-2	77%	1%
	State	124745	519	33%	35%	12%	80%	2%	47%	4%	63	-1	74%	1%

GA Milestones End of Grade Results
Spring 2019 Administration
Achievement by Performance Level
English Language Arts

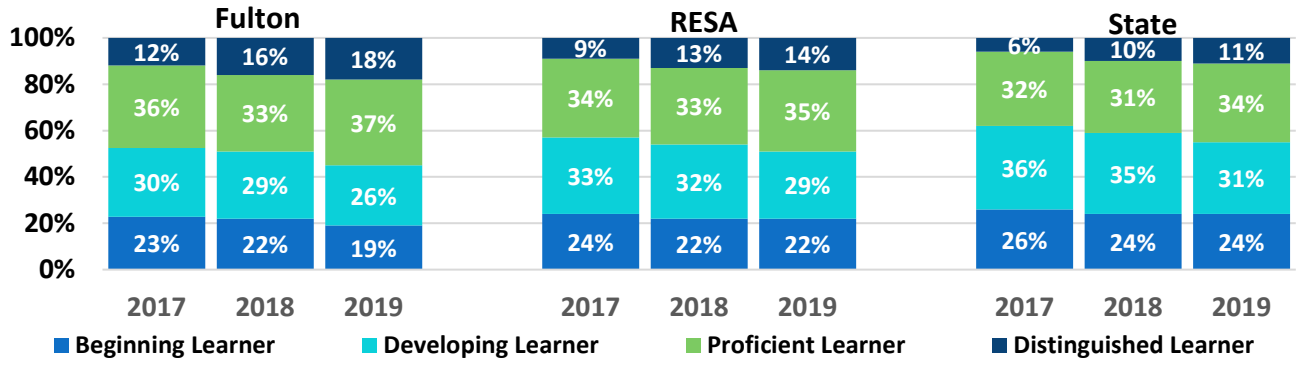
Grade 3



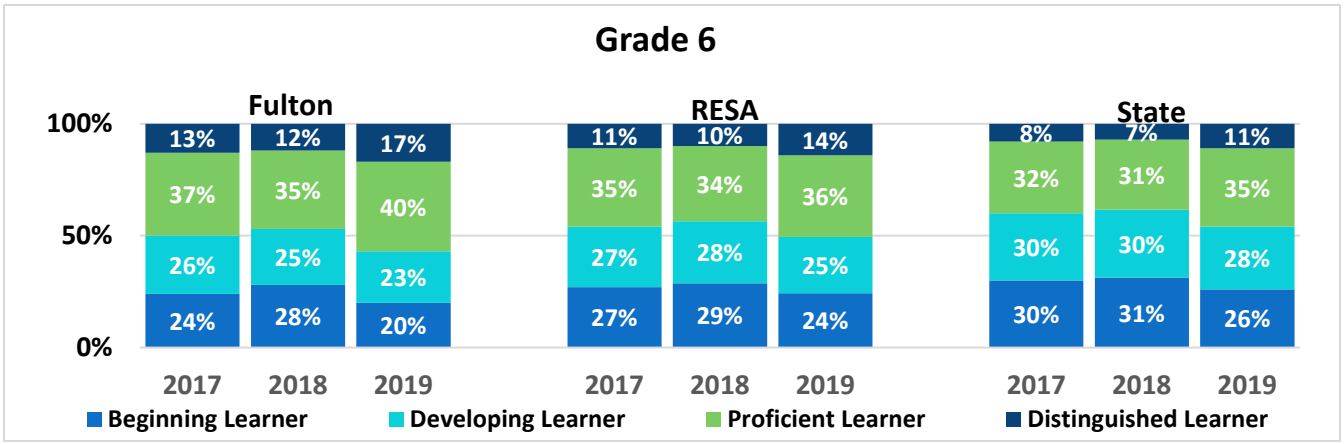
Grade 4

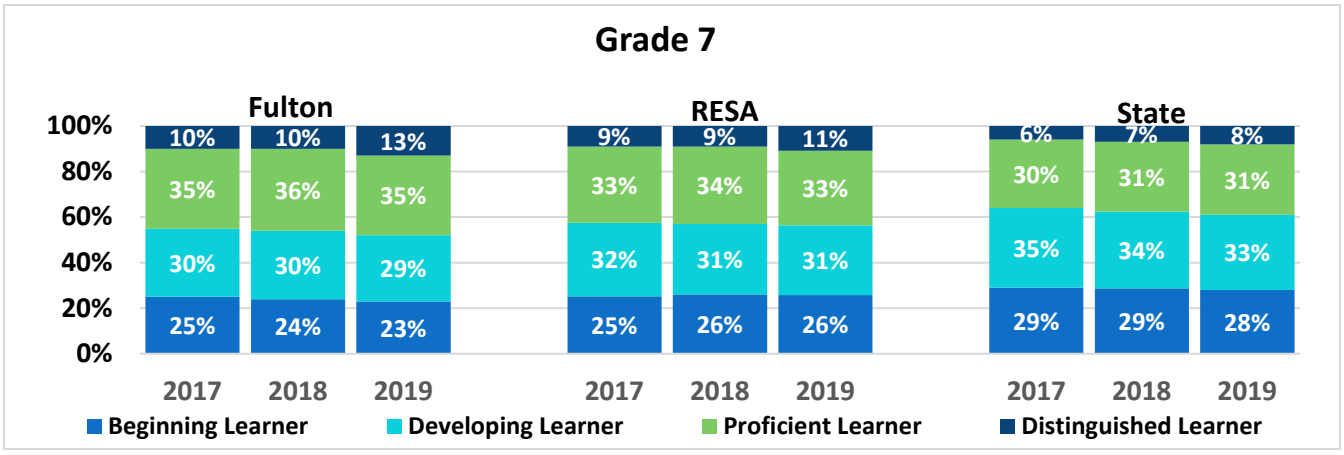


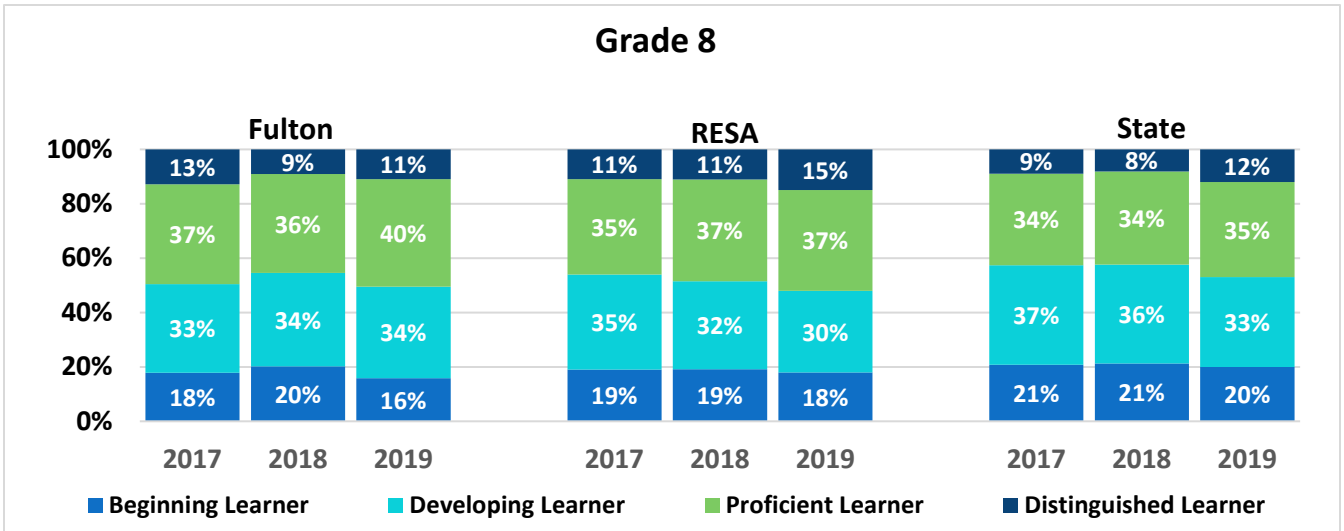
Grade 5



GA Milestones End of Grade Results
Spring 2019 Administration
Achievement by Performance Level
English Language Arts





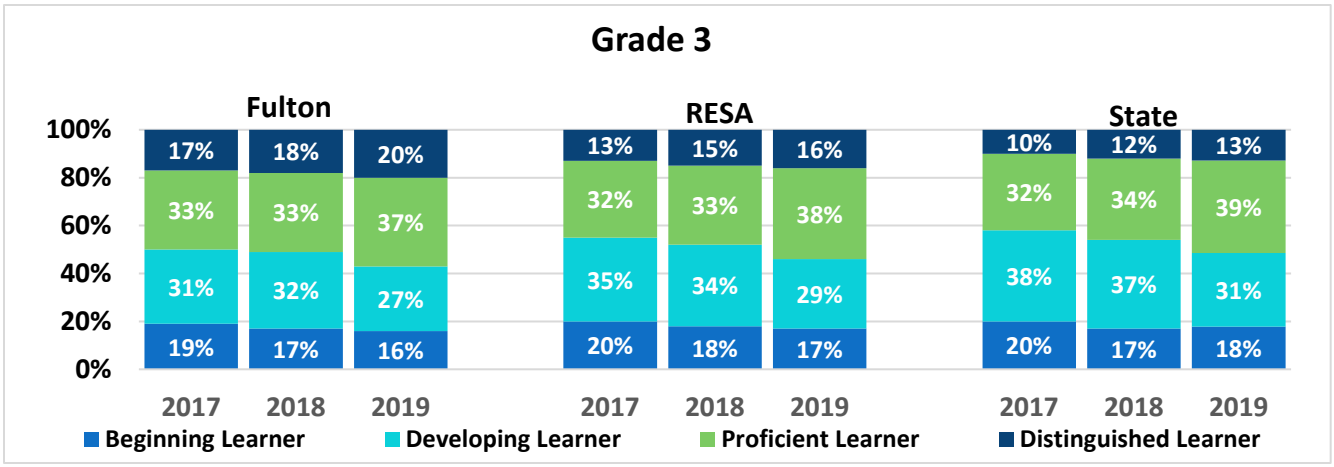


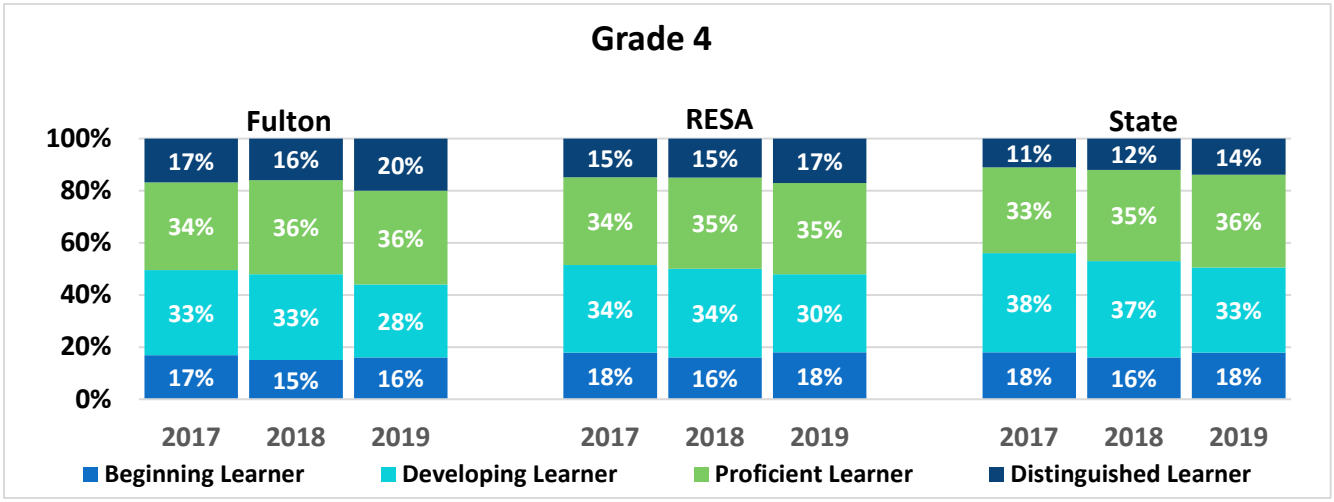
GA Milestones End of Grade Results
Spring 2019 Administration
Achievement by Performance Level
Math

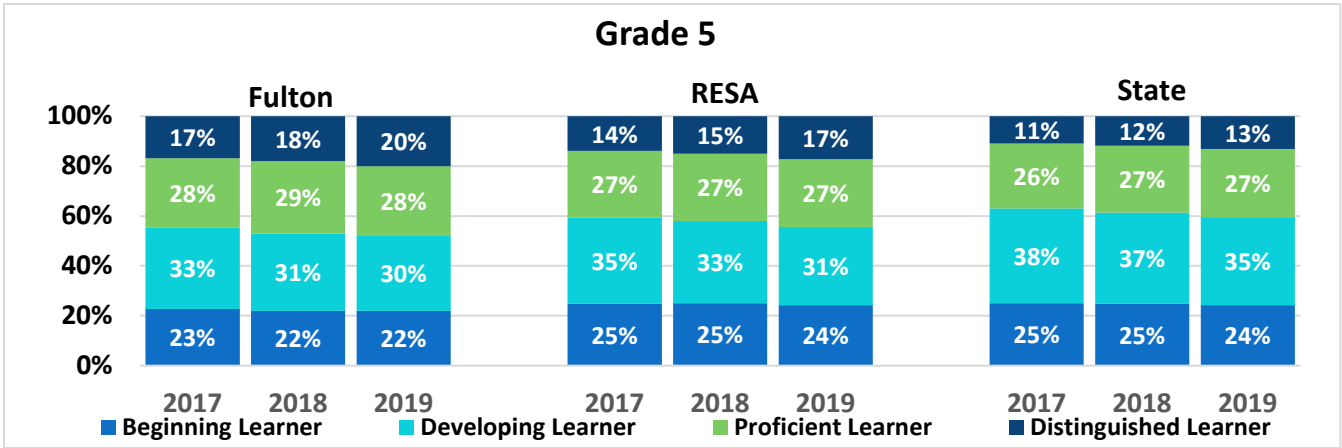
		# of Students	Scale Score	Level 2	Level 3	Level 4	Developing and Proficient (Levels 2, 3&4)	(+/-)	Proficient and Distinguished (Levels 3 & 4)	(+/-)3	Norm - Referenced Percentile	(+/-)4
Grade 3	Fulton	6784	534	27%	37%	20%	84%	1%	57%	6%	65	4
	RESA	52727	528	29%	38%	16%	83%	1%	54%	6%	61	3
	State	129156	525	31%	39%	13%	83%	0%	52%	6%	59	2
Grade 4	Fulton	6933	535	28%	36%	20%	84%	-1%	56%	3%	73	5
	RESA	54477	529	30%	35%	17%	82%	-2%	52%	2%	68	2
	State	133486	525	33%	36%	14%	83%	-1%	49%	2%	65	2
Grade 5	Fulton	6993	528	30%	28%	20%	78%	0%	49%	2%	65	1
	RESA	55301	522	31%	27%	17%	75%	0%	45%	3%	59	1
	State	136458	517	35%	27%	13%	75%	-1%	41%	2%	56	1
Grade 6	Fulton	7120	528	32%	29%	20%	81%	6%	49%	6%	71	4
	RESA	54819	523	34%	28%	17%	79%	2%	45%	2%	67	3
	State	136626	517	39%	27%	12%	78%	2%	40%	2%	62	2
Grade 7	Fulton	7006	531	31%	27%	22%	80%	2%	49%	1%	73	2
	RESA	53388	527	32%	28%	19%	79%	1%	47%	0%	69	0
	State	132796	521	35%	28%	15%	78%	1%	43%	0%	66	1
Grade 8	Fulton	5291	512	35%	28%	10%	73%	1%	38%	3%	70	3
	RESA	36288	506	38%	27%	7%	72%	-2%	34%	0%	66	-1
	State	103388	508	38%	27%	8%	73%	-2%	35%	1%	68	0

GA Milestones End of Grade Results
Spring 2019 Administration
Achievement by Performance Level
Mathematics

Percent of Students in Each Performance Level







GA Milestones End of Grade Results

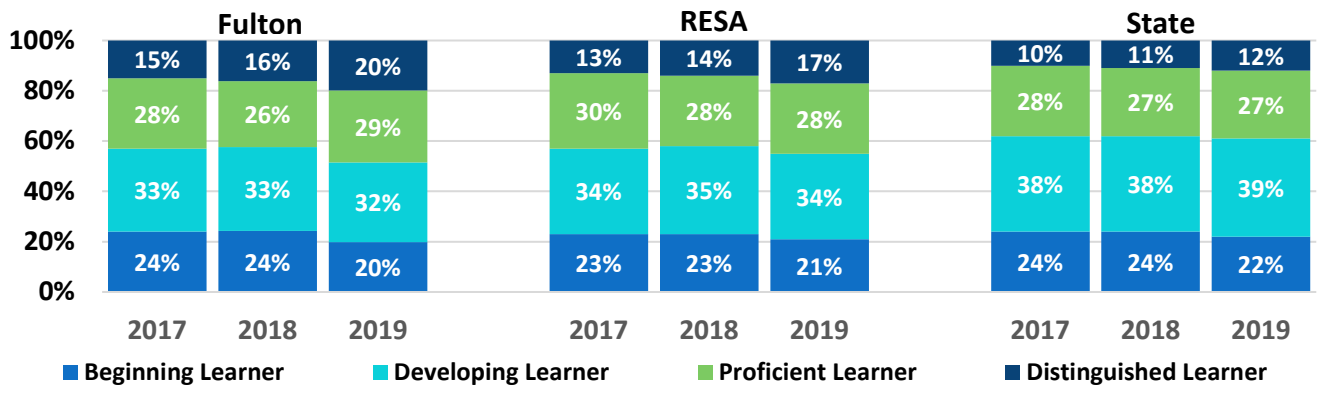
Spring 2019 Administration

Achievement by Performance Level

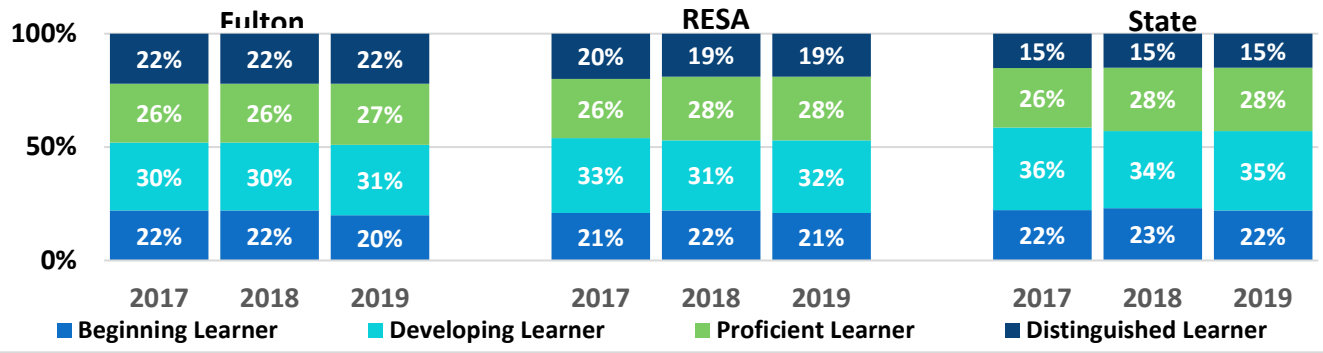
Mathematics

Percent of Students in Each Performance Level

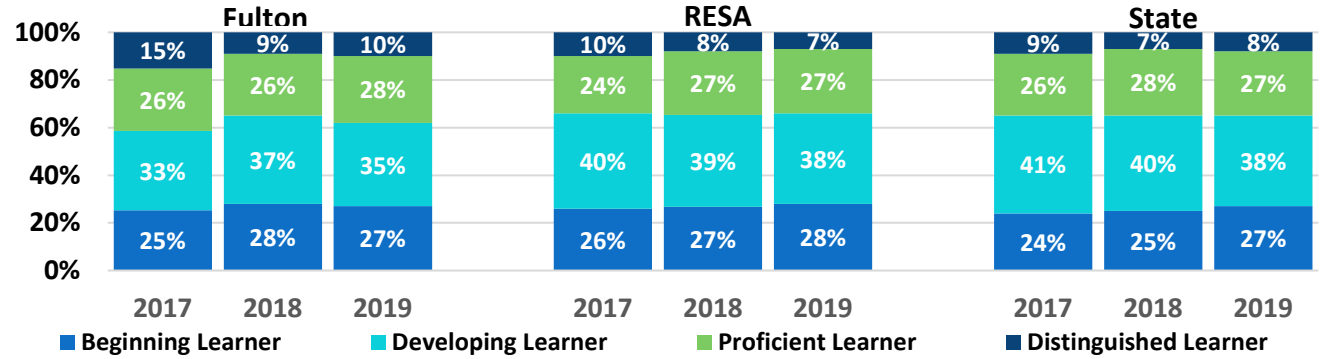
Grade 6



Grade 7



Grade 8



GA Milestones End of Grade Results
Spring 2019 Administration
Science

		# of Students	Scale Score	Level 2	Level 3	Level 4	Developing and Proficient (Levels 2, 3&4)	(+/-)	Proficient and Distinguished (Levels 3 & 4)	(+/-)3	Norm - Referenced Percentile	(+/-)4
Grade 5	**Fulton**	6992	517	24%	30%	15%	69%	-1%	45%	2%	54	-2
	RESA	55209	519	25%	30%	16%	71%	1%	46%	4%	52	-1
	State	136269	514	27%	30%	13%	70%	1%	43%	4%	50	-1
Grade 8												
	Fulton	5539	506	29%	27%	10%	66%	3%	36%	1%	61	0
	RESA	32147	496	29%	24%	7%	60%	2%	31%	2%	57	0
	State	94788	499	30%	25%	7%	62%	0%	32%	2%	58	-1

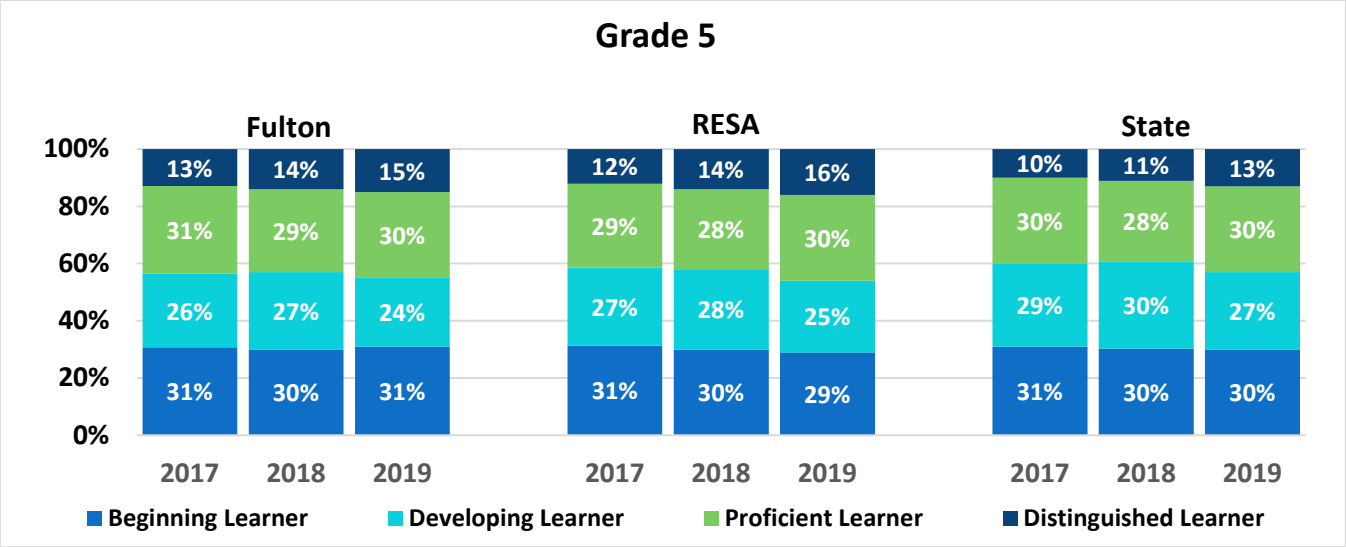
GA Milestones End of Grade Results

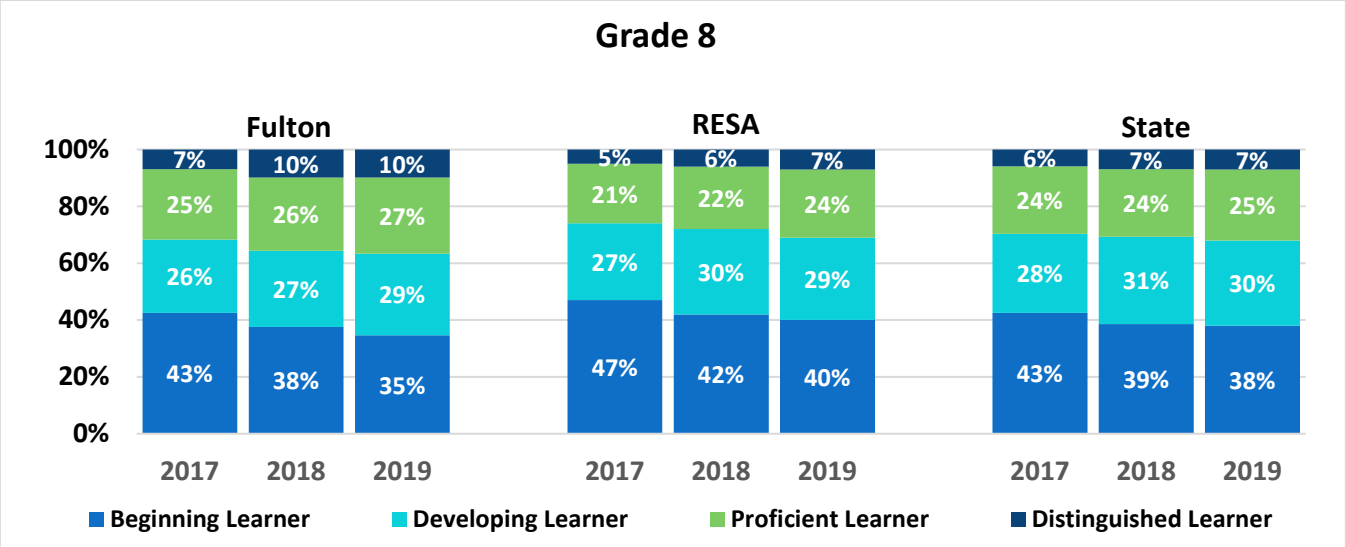
Spring 2019 Administration

Achievement by Performance Level

Science

Percent of Students in Each Performance Level





GA Milestones End of Grade Results
Spring 2019 Administration
Social Studies

		# of Students	Scale Score	Level 2	Level 3	Level 4	Developing and Proficient (Levels 2, 3&4)	(+/-)	Proficient and Distinguished (Levels 3 & 4)	(+/-)3	Norm - Referenced Percentile	(+/-)4
Grade 5	Fulton	6988	508	44%	20%	13%	77%	-1%	33%	-3%	55	-2
	RESA	55218	510	44%	20%	14%	78%	3%	35%	2%	54	0
	State	136207	507	47%	19%	11%	77%	1%	31%	1%	49	-2
Grade 8												
	Fulton	6971	521	34%	31%	15%	80%	1%	47%	0%	62	0
	RESA	52386	521	35%	28%	17%	80%	1%	45%	-1%	61	0
	State	130812	515	38%	27%	14%	79%	1%	41%	0%	57	-1

GA Milestones End of Grade Results

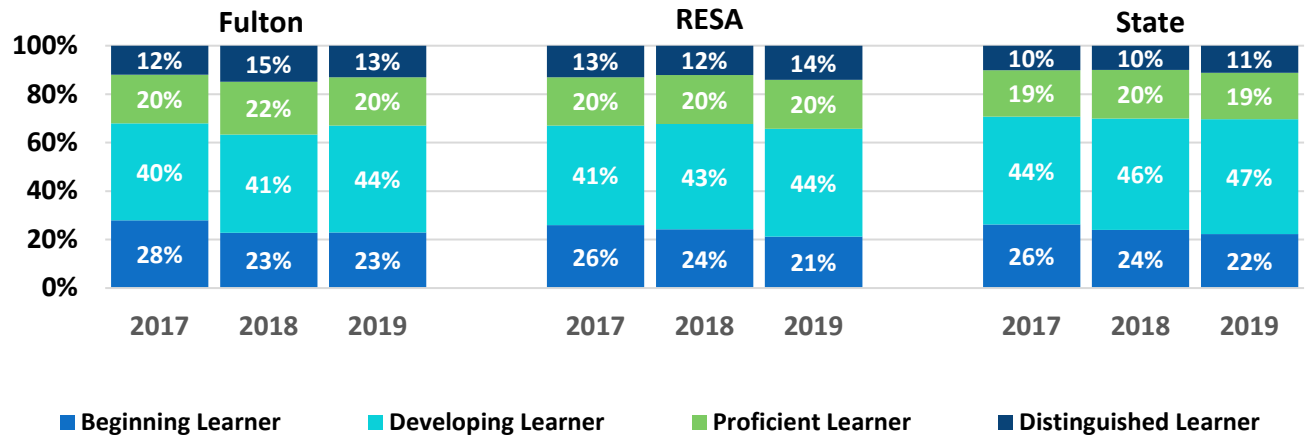
Spring 2019 Administration

Achievement by Performance Level

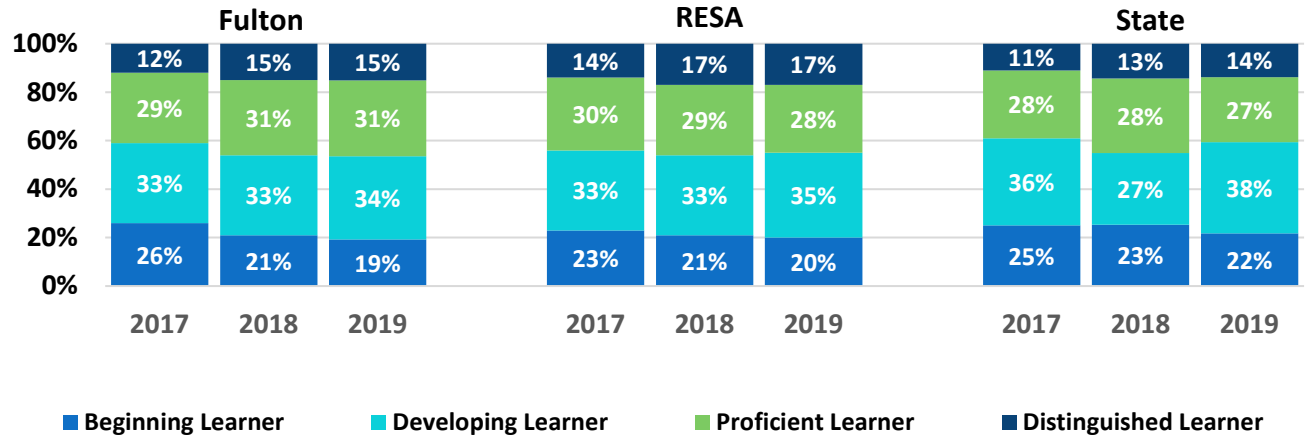
Social Studies

Percent of Students in Each Performance Level

Grade 5



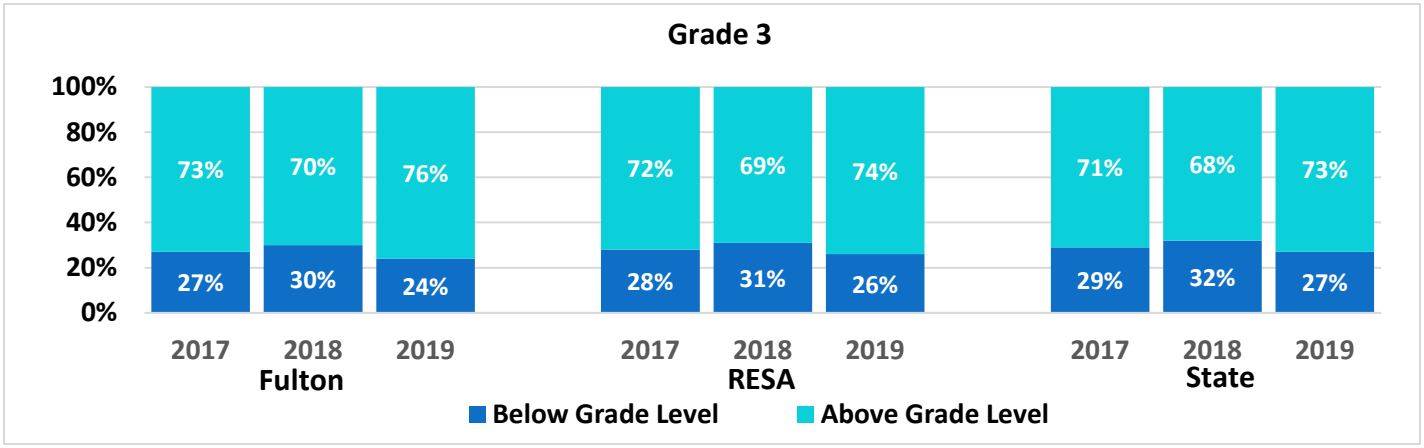
Grade 8

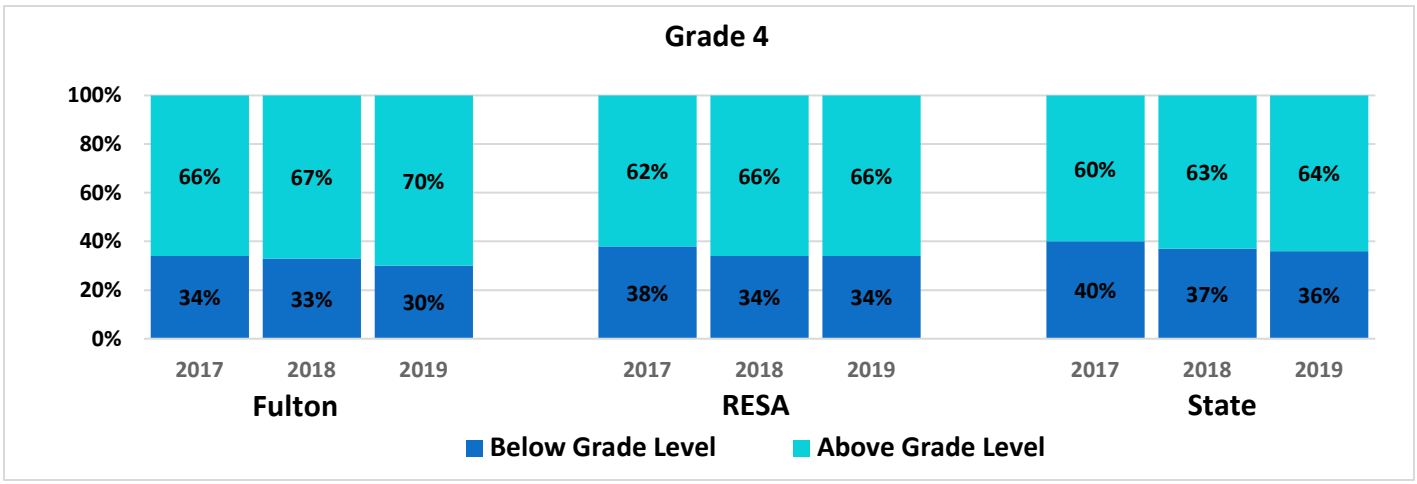


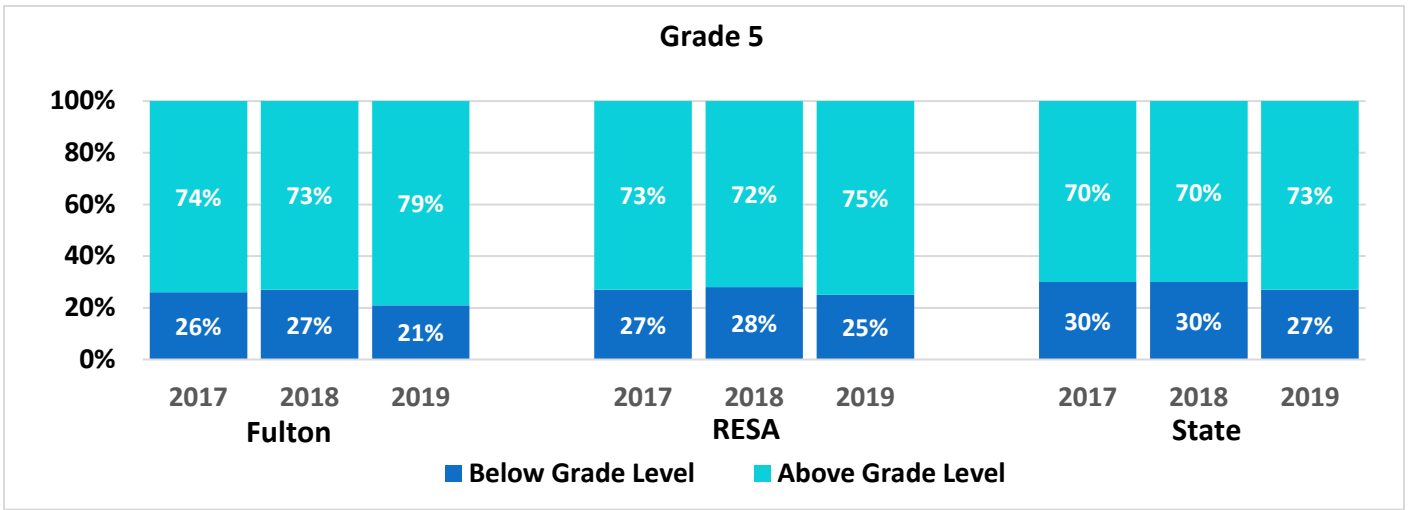
GA Milestones End of Grade Results
End of Grade Reading Levels

Spring 2019 Administration

Percent of Students by Level



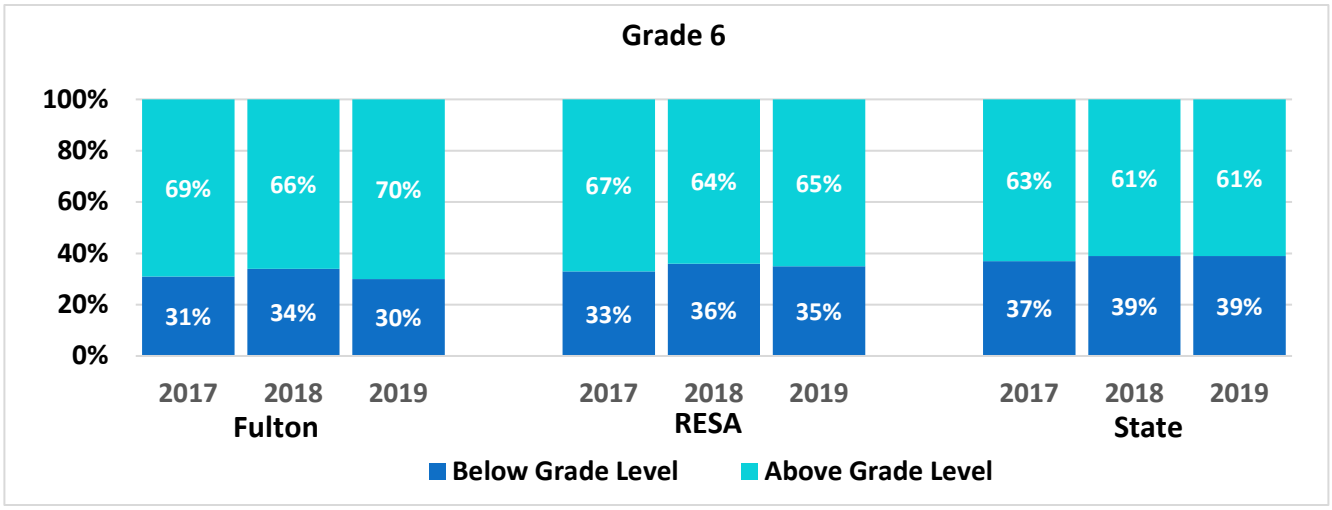


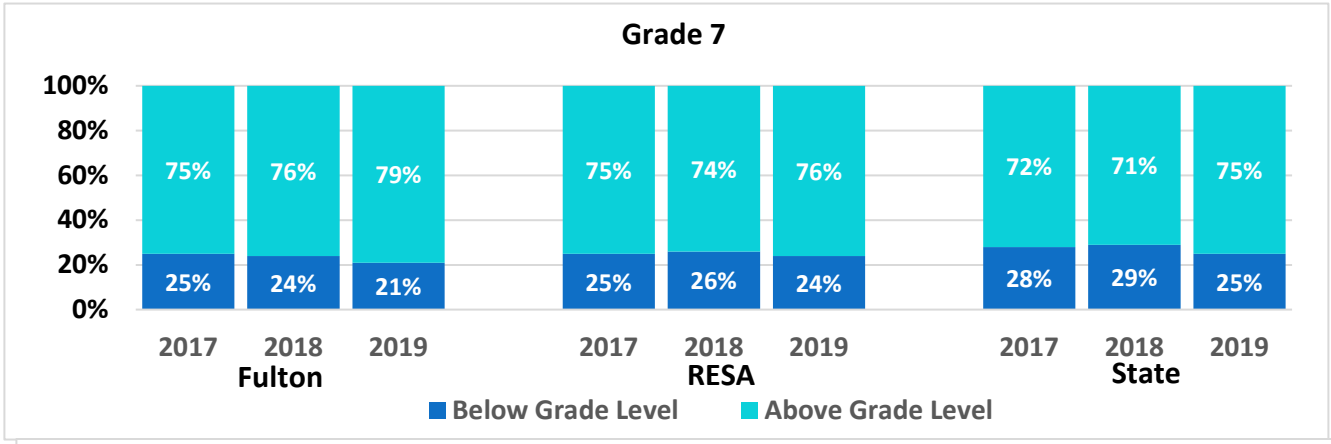


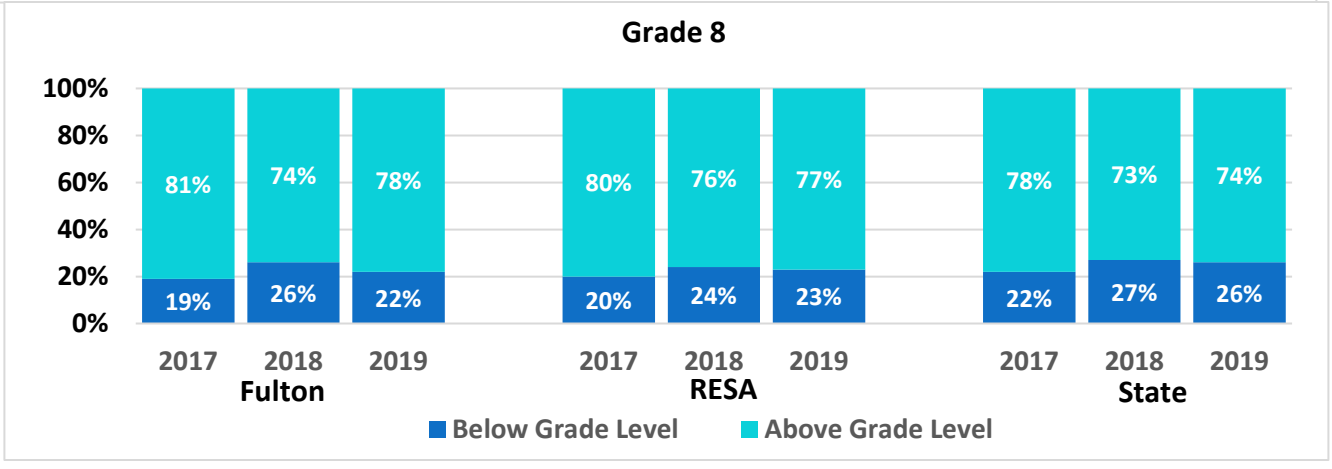
GA Milestones End of Grade Results
End of Grade Reading Levels

Spring 2019 Administration

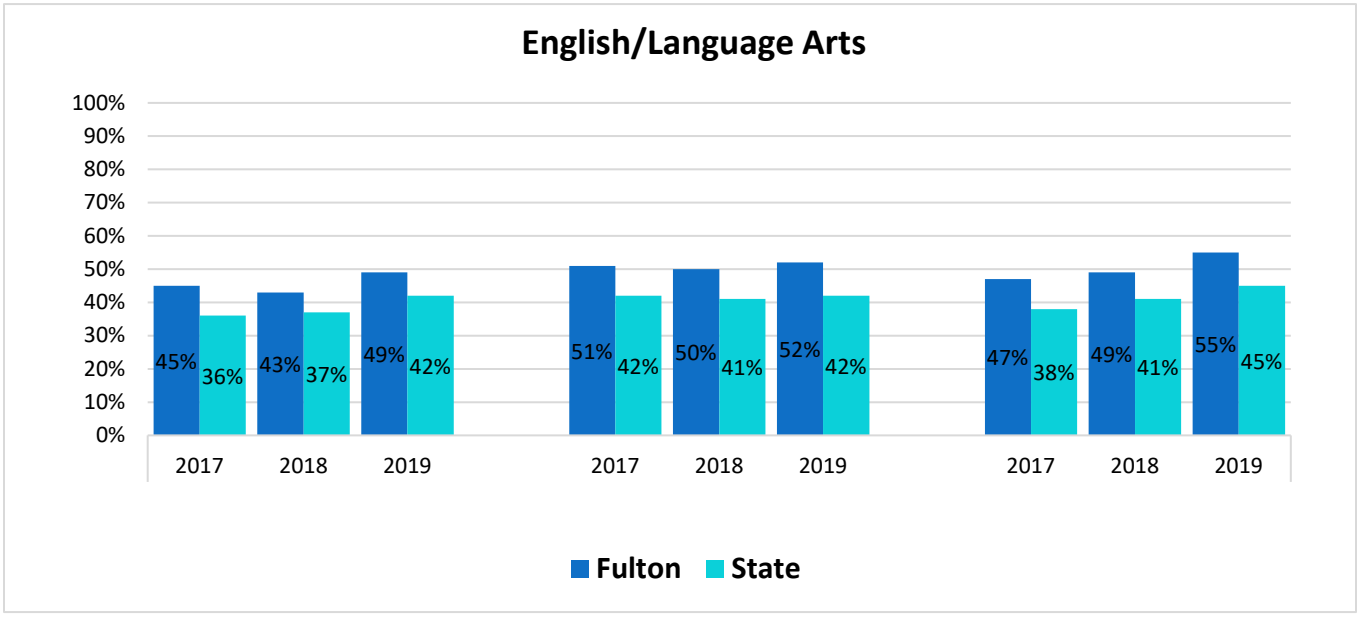
Percent of Students by Level

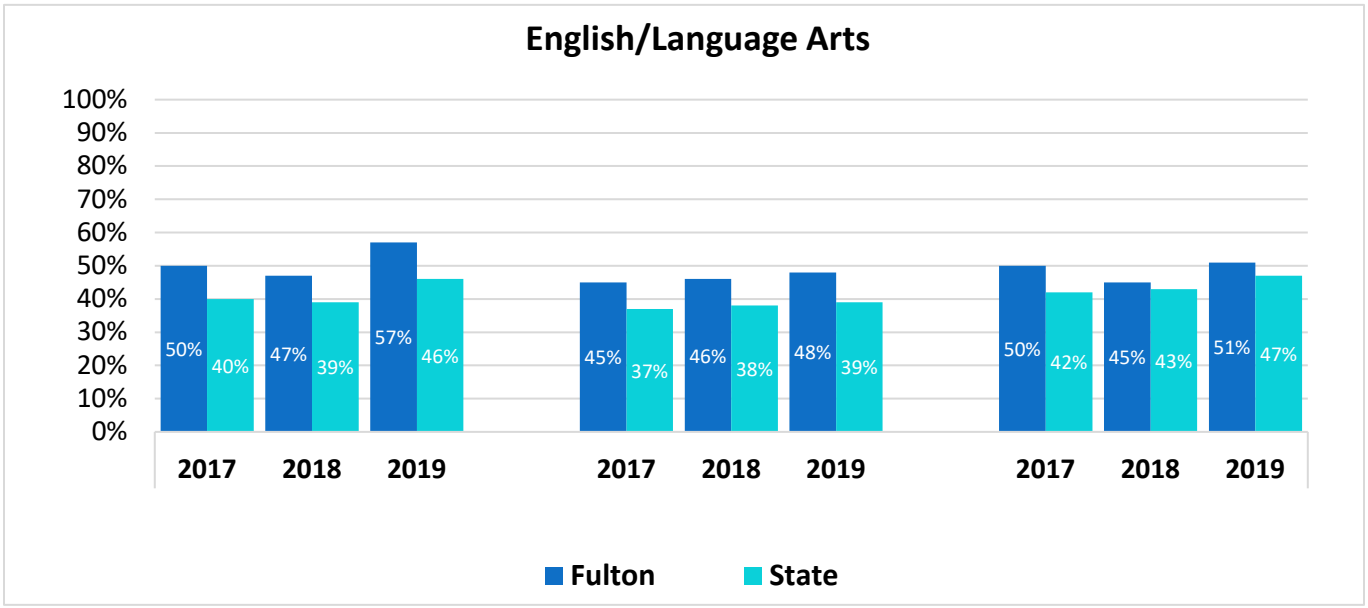




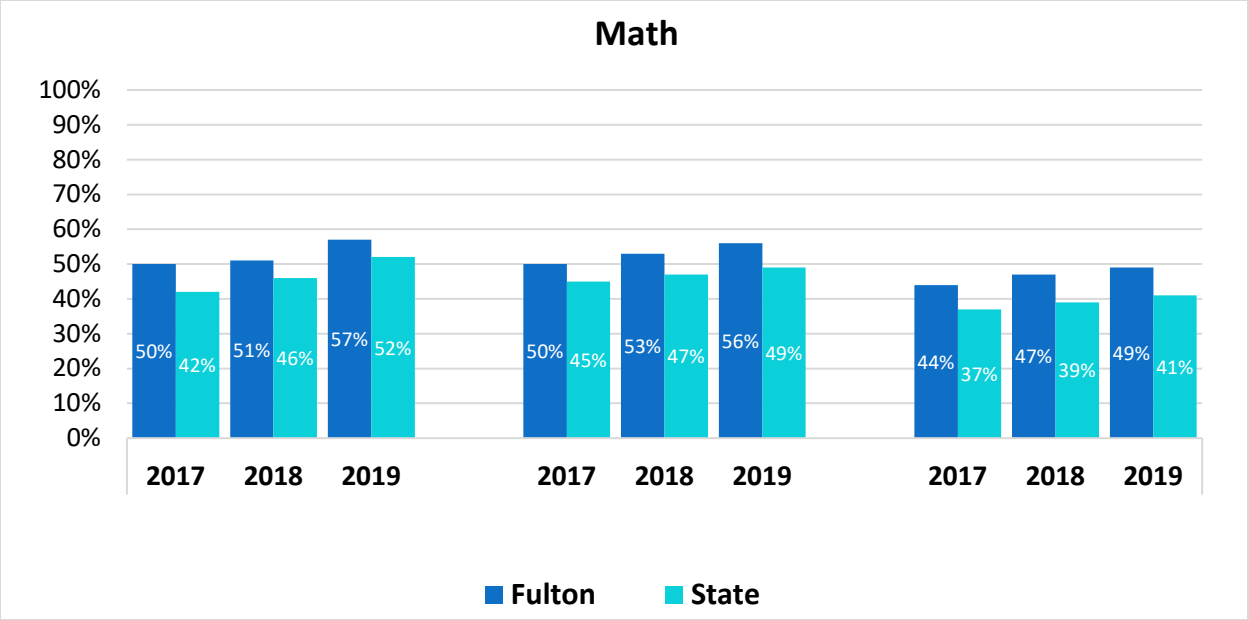


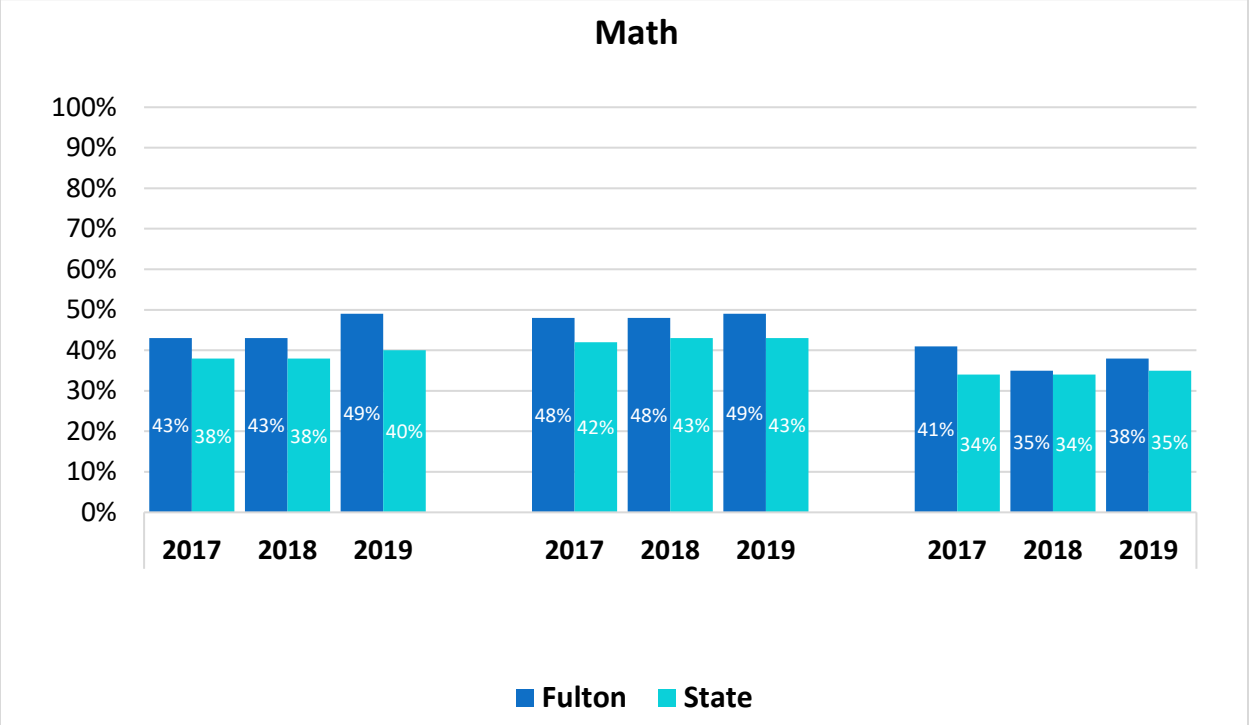
GA Milestones End of Grade Results
End of Grade Results
Spring 2019 Administration
Percent Proficient (Levels 3 & 4)



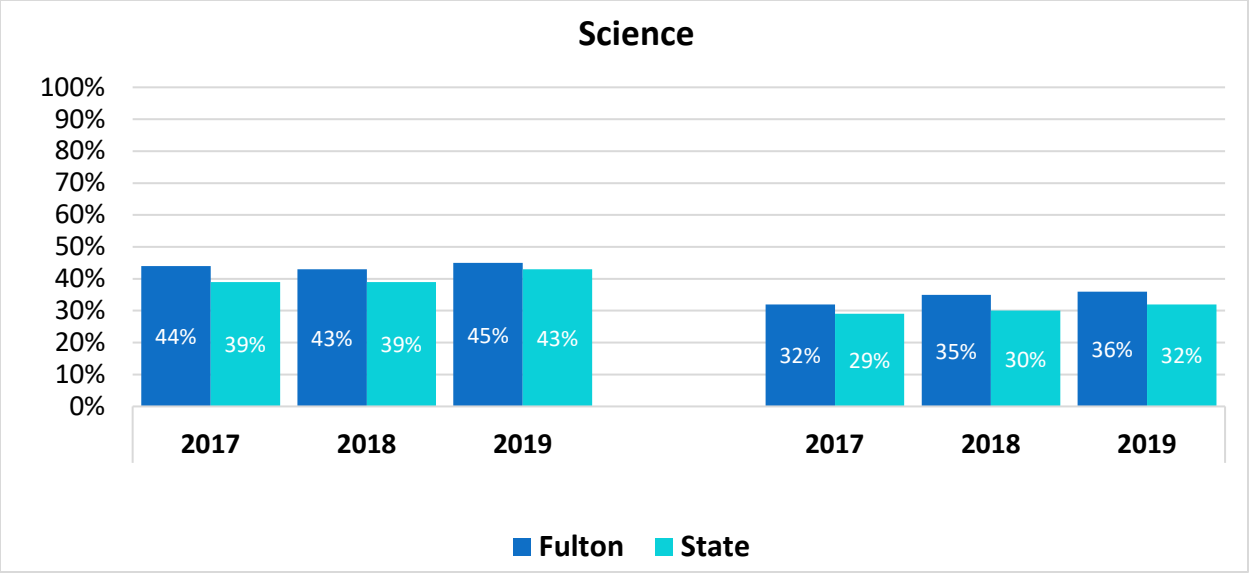


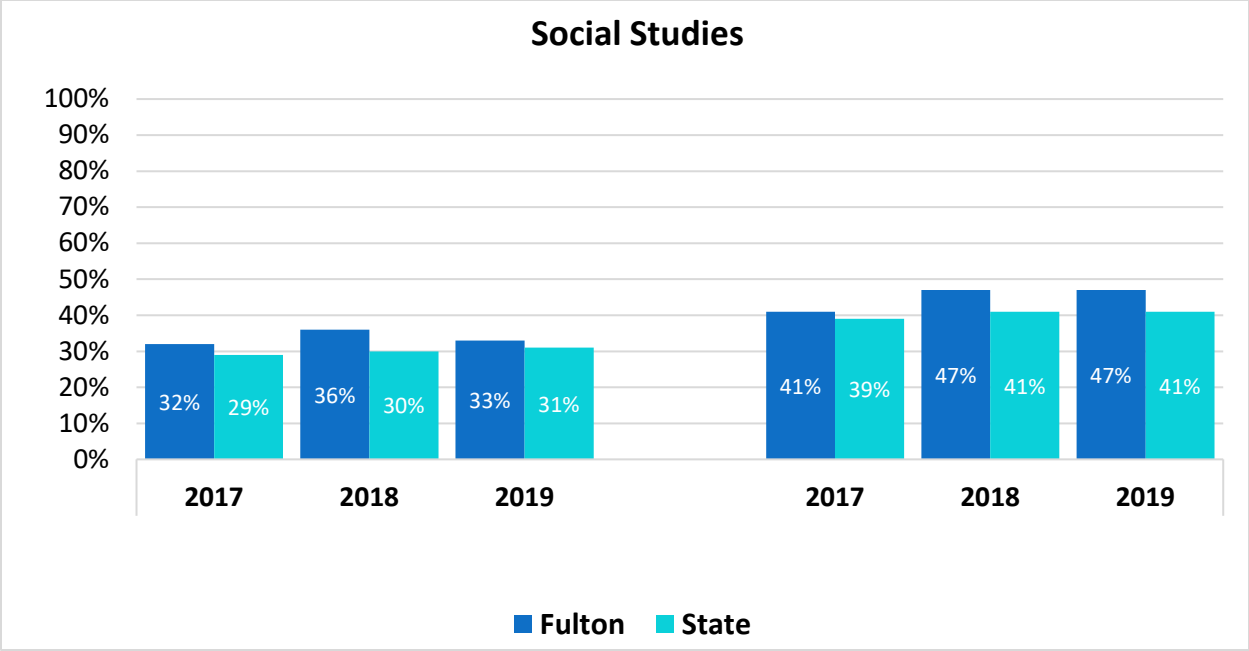
GA Milestones End of Grade Results
End of Grade Results
Spring 2019 Administration
Percent Proficient (Levels 3 & 4)





GA Milestones End of Grade Results
End of Grade Results
Spring 2019 Administration
Percent Proficient (Levels 3 & 4)





The College and Career Ready Performance Index

Beginning with the 2017-18 school year, the Georgia Department of Education implemented a redesigned version of the College and Career Ready Performance Index (CCRPI). The redesigned CCRPI, approved by the U.S. Department of Education, is part of Georgia's state plan for Every Student Succeeds Act (ESSA).

The CCRPI was originally implemented in 2012 as part of Georgia's Elementary and Secondary Education Act (ESEA) Waiver. The Waiver provided an opportunity for the state to implement a new accountability system as an alternative to the No Child Left Behind (NCLB) Adequate Yearly Progress (AYP) measurement. CCRPI measures schools and school districts on a 100-point scale, providing parents and the public with a more holistic picture of school performance than was provided by the previous Adequate Yearly Progress (AYP) system.

The CCRPI uses a variety of metrics and is aligned with Fulton's strategic goals.

In accordance with the waiver of federal testing and accountability requirements approved by the U.S. Department of Education in April 2020, CCRPI results are not available for the 2019-20 school year due to the COVID-19 pandemic.

2019 Results

Due to the redesign of CCRPI, results for 2018 & 2019 cannot be compared with prior years. For 2019, Fulton earned a district score of 83.8, 7.9 points above the state score of 75.9. Fulton posted scores above the state at all levels as follows:

	Fulton	State
Elementary	82.8	77.1
Middle	84.8	72.1
High	84.3	77.0

Nine schools posted CCRPI scores above 95: Alpharetta High School, Autrey Mill Middle School, Chattahoochee High School, Creek View Elementary School, Findley Oaks Elementary School, Northview High School, River Trail Middle School, State Bridge Crossing Elementary School, and Webb Bridge Middle School.

Interpreting the CCRPI results

Under the redesigned CCRPI model, the score for elementary and middle schools includes four (4) areas: Content Mastery (30 points), Progress (35 points), Closing Gaps (15 points), and Readiness (20 points). The redesigned high school model includes five areas: Content Mastery (30 points), Progress (30 points), Closing Gaps (10 points), Readiness (15 points), and Graduation Rate (15 points). Challenge points and extra points for "Exceeding the Bar" indicators have been eliminated and are not included in the redesigned CCRPI. In addition, scoring for all indicators is capped at 100 percent.

State of Georgia Department of Education
2018 CCRPI Points By Component

School Name	Grade Cluster	Content Mastery	Progress	Closing Gaps	Readiness	Graduation Rate	CCRPI Score
Abbotts Hill Elementary School	E	98.1	95.2	96.4	93.1	NA	95.8
Alpharetta Elementary School	E	95.7	92.5	59.1	88.8	NA	87.7
Amana Academy School	E	87	95.9	100	86.2	NA	91.9
Asa Hilliard Elementary School	E	34.8	85.4	91.7	65.6	NA	67.2
Barnwell Elementary School	E	99.4	100	100	91.9	NA	98.2
Bethune Elementary School	E	37.3	64	64.3	70.6	NA	57.4
Birmingham Falls Elementary School	E	97	83.2	82.1	91.6	NA	88.9
Brookview Elementary School	E	35.7	77.1	89.3	66.8	NA	64.5
Campbell Elementary School	E	48.2	83.6	54.2	72.7	NA	66.4
Chattahoochee Hills Charter School	E	54	57	43.8	80	NA	58.7
Cliftondale Elementary School	E	51.9	75.6	3.6	76.7	NA	57.9
Cogburn Woods Elementary School	E	87.9	80.7	30	89.1	NA	76.9
College Park Elementary	E	29.6	64.7	38.9	66.8	NA	50.7
Conley Hills Elementary School	E	39.4	81.2	86.4	67.6	NA	66.7
Crabapple Crossing Elementary School	E	99.3	91.5	87.5	94.8	NA	93.9
Creek View Elementary School	E	99.6	82.5	86.5	91.2	NA	90
Dolvin Elementary School	E	96.9	90.8	100	92.8	NA	94.4
Dunwoody Springs Elementary School	E	66.2	84.3	47.9	81.7	NA	72.9
E. C. West Elementary School	E	52.9	73.3	40	76.7	NA	62.9
Feldwood Elementary School	E	34	60.2	25	68.2	NA	48.7
Findley Oaks Elementary School	E	100	99.6	100	92.8	NA	98.4
Fulton Academy of Science and Technology	E	96	76.7	100	90.5	NA	88.7
Georgia Baptist Children's Home and Family Ministries	E	NA	NA	NA	Too Few Students	NA	NA
Gullatt Elementary School	E	41.4	77.5	100	71.8	NA	68.9
Hamilton E. Holmes Elementary	E	37.8	81.9	60	71.3	NA	63.3
Hapeville Elementary School	E	48.8	89	90.9	73.6	NA	74.1
Heards Ferry Elementary School	E	97.3	78.8	63.9	94.7	NA	85.3
Hembree Springs Elementary School	E	72.8	75.5	60.7	85.9	NA	74.6
Heritage Elementary School	E	44.5	79.8	100	62	NA	68.7
High Point Elementary School	E	66.3	81.2	50	83	NA	72.4
Hillside Elementary School	E	82.3	97.3	77.3	84.5	NA	87.2
Ison Springs Elementary School	E	54.3	77.8	39.6	54.4	NA	60.3
Jackson Elementary School	E	52.1	89.5	56.3	76.5	NA	70.7
KIPP South Fulton Academy School	E	70.5	86.7	100	82.9	NA	83.1
Lake Forest Elementary	E	42.5	82.6	65	74.9	NA	66.4
Lake Windward Elementary School	E	100	97.6	86.5	92.9	NA	95.7
Latin Grammar School	E	41.9	NA	NA	77.6	NA	56.2
Lee Elementary School	E	54.3	90.3	78.6	74.7	NA	74.6
Liberty Point Elementary School	E	54.9	79.7	91.7	77.7	NA	73.7
Main Street Charter Academy	E	69.6	78.1	33.3	83.5	NA	69.9
Manning Oaks Elementary School	E	75.5	83.5	75	83.9	NA	79.9
Medlock Bridge Elementary School	E	96.9	85.7	72.7	90.3	NA	88
Mimosa Elementary School	E	49.6	89.9	79.6	75.3	NA	73.3
Mountain Park Elementary School	E	97.3	84.1	52.8	92.7	NA	85.1
New Prospect Elementary School	E	96.2	85.1	58.3	88.9	NA	85.2
Nolan Elementary School	E	33.6	71.5	6.3	69.4	NA	49.9

State of Georgia Department of Education
2018 CCRPI Points By Component

School Name	Grade Cluster	Content Mastery	Progress	Closing Gaps	Readiness	Graduation Rate	CCRPI Score
Northwood Elementary School	E	92.1	92.2	71.2	90.8	NA	88.7
Oakley Elementary School	E	41.7	75.7	100	76.3	NA	69.3
Ocee Elementary School	E	97.3	88.5	65	92.5	NA	88.4
Palmetto Elementary School	E	48.3	81.2	100	74.2	NA	72.8
Parklane Elementary School	E	27.5	78.3	0	66.4	NA	48.9
Randolph Elementary School	E	58.2	78	85.7	77.5	NA	73.1
Renaissance ES	E	45.8	77.8	28.1	76.9	NA	60.6
River Eves Elementary School	E	85.5	92.9	77.1	86.1	NA	87
Roswell North Elementary School	E	84.5	85.7	59.1	88.2	NA	81.9
S. L. Lewis Elementary School	E	37.7	66.5	14.3	70.2	NA	50.8
Shakerag Elementary School	E	98.9	94.1	81.3	93.2	NA	93.4
Spalding Drive Elementary	E	87.5	78.6	45	89.6	NA	78.4
State Bridge Crossing Elementary School	E	99.3	83.5	96.4	92.9	NA	92.1
Stonewall Tell Elementary School	E	69.5	72.3	71.4	85	NA	73.9
Summit Hill Elementary	E	97.2	72.9	84.4	92.4	NA	85.8
Sweet Apple Elementary School	E	94.8	76.9	67.5	92.7	NA	84
Vickery Mill Elementary	E	53.3	92.4	100	79.1	NA	79.2
Wilson Creek Elementary School	E	98.8	82.7	67.3	93	NA	87.3
Wolf Creek Elementary	E	59.3	84.1	78.6	79	NA	74.8
Woodland Elementary School	E	82.6	83.9	89.3	86.1	NA	84.8
Amana Academy School	M	87	100	81.3	91.8	NA	91.7
Autrey Mill Middle School	M	97	87.1	64.7	93.3	NA	88
Bear Creek Middle School	M	44.3	78.3	64.6	77.9	NA	66
Camp Creek Middle School	M	42.6	77.1	88.9	72.2	NA	67.5
Chattahoochee Hills Charter School	M	51.8	68.1	0	83.9	NA	56.2
Crabapple Middle School	M	87.6	84.4	76.8	91	NA	85.5
Elkins Pointe Middle School	M	75.5	85.5	87.5	87.1	NA	83.1
Fulton Academy of Science and Technology	M	94.3	91.3	100	92.5	NA	93.7
Georgia Baptist Children's Home and Family Ministries	M	Too Few Students	NA	NA	100	NA	NA
Hapeville Charter Middle School	M	42	69.7	52.5	79.7	NA	60.8
Haynes Bridge Middle School	M	76.4	79.6	86.7	88.2	NA	81.4
Holcomb Bridge Middle School	M	65	75.1	65.6	84	NA	72.4
Hopewell Middle School	M	92.4	85.4	93.8	91.7	NA	90
KIPP South Fulton Academy School	M	71.6	92.6	71.4	87.9	NA	82.2
Latin College Prep	M	45.8	65.6	56.3	81.2	NA	61.4
Main Street Charter Academy	M	56.7	76.1	46.4	87.1	NA	68
McNair Middle School	M	30.2	73.9	38.9	67.4	NA	54.2
Northwestern Middle School	M	96.4	86.4	100	91.8	NA	92.5
Paul D. West Middle School	M	29.6	63.2	70.8	68.7	NA	55.4
Renaissance Middle School	M	42.3	72.8	66.7	79.8	NA	64.1
Ridgeview Charter School	M	63.6	74.2	67.2	86	NA	72.3
River Trail Middle School	M	97.9	92.7	71.7	95.9	NA	91.8
Sandtown Middle School	M	50.5	66.1	93.8	81.9	NA	68.7
Sandy Springs Middle School	M	64.9	79	100	84.9	NA	79.1
Taylor Road Middle School	M	96.4	89.1	80.9	92.7	NA	90.8

State of Georgia Department of Education
2018 CCRPI Points By Component

School Name	Grade Cluster	Content Mastery	Progress	Closing Gaps	Readiness	Graduation Rate	CCRPI Score
Webb Bridge Middle School	M	99.9	94.9	73.5	94.4	NA	93.1
Woodland Middle School	M	30.5	72.7	34.1	68.2	NA	53.4
Alpharetta High School	H	99	95.8	82.9	88.5	93.7	94.1
Banneker High School	H	38.5	86	94.7	53.2	75	66.1
Cambridge High School	H	98	95.1	73.4	90.8	97.8	93.6
Centennial High School	H	74.1	86.4	72.2	78.2	92.6	81
Chattahoochee High School	H	100	97.1	88.9	89.4	96.7	95.9
Creekside High School	H	42.7	75.1	70.5	61.2	84.1	64.2
Georgia Baptist Children's Home and Family Ministries	H	Too Few Students	NA	NA	100	Too Few Students	NA
Hapeville Charter Career Academy	H	40.9	84.4	57.9	69.1	94.6	67.9
Independence High School	H	38.6	77.7	5.3	29.3	58	48.5
Johns Creek High School	H	99.6	94.2	80.6	89.6	97.3	94.2
Langston Hughes High School	H	41.2	76	84.1	62.3	88.4	66.2
McClarin High School	H	11.7	65.2	0	20.7	72.7	37.1
Milton High School	H	95.6	91	93.1	86.6	96.3	92.7
North Springs High School	H	74.2	88.1	83.8	80.8	91	82.8
Northview High School	H	100	92.5	66.7	90	96.9	92.5
Riverwood International Charter Schoo	H	74.4	80.2	70.6	79.3	91.2	79
Roswell High School	H	90.3	95.8	68.1	83.7	90	88.7
Skyview High School	H	24.6	75	NA	31.1	7	39.6
Tri-Cities High School	H	35.1	79.1	68.8	62.9	80.4	62.6
Wellspring Living	H	Too Few Students	NA	NA	100	Too Few Students	NA
Westlake High School	H	65.2	93.1	75	73	91.6	79.7
All Schools	E	72.5	84	86.8	82.3	NA	80.6
All Schools	M	72.3	80.4	86.8	85.6	NA	80
All Schools	H	76.7	88.5	76.3	79	87.7	82.2

State of Georgia Department of Education
2019 CCRPI Points By Component

School Name	Grade Cluster	Content Mastery	Progress	Closing Gaps	Readiness	Graduation Rate	CCRPI Score
Abbotts Hill Elementary School	E	96.6	80.4	81.7	92.6	NA	87.9
Alpharetta Elementary School	E	97.1	98.8	45.5	91.0	NA	88.7
Amana Academy School	E	91.3	94.3	89.6	88.9	NA	91.6
Asa Hilliard Elementary School	E	36.7	92.2	61.1	65.9	NA	65.6
Barnwell Elementary School	E	99.4	94.2	81.3	92.7	NA	93.5
Bethune Elementary School	E	37.9	66.8	32.1	68.4	NA	53.2
Birmingham Falls Elementary School	E	97.7	88.5	92.9	93.7	NA	93.0
Brookview Elementary School	E	37.7	79.7	96.4	68.6	NA	67.4
Campbell Elementary School	E	45.8	92.4	33.3	74.8	NA	66.0
Chattahoochee Hills Charter School	E	54.3	79.6	25.0	51.1	NA	58.1
Cliftondale Elementary School	E	58.2	93.7	100.0	79.9	NA	81.2
Cogburn Woods Elementary School	E	92.2	93.8	77.8	90.9	NA	90.3
College Park Elementary	E	31.7	71.6	60.7	67.2	NA	57.1
Conley Hills Elementary School	E	32.7	67.3	15.9	67.2	NA	49.2
Crabapple Crossing Elementary School	E	100.0	83.2	100.0	95.1	NA	93.1
Creek View Elementary School	E	98.4	98.5	96.2	95.0	NA	97.4
Dolvin Elementary School	E	99.3	93.4	80.8	93.0	NA	93.2
Dunwoody Springs Elementary School	E	69.2	90.8	66.7	81.2	NA	78.8
E. C. West Elementary School	E	57.3	96.2	75.0	79.4	NA	78.0
Feldwood Elementary School	E	41.2	78.8	100.0	70.4	NA	69.0
Findley Oaks Elementary School	E	100.0	94.9	100.0	93.7	NA	97.0
Fulton Academy of Science and Technology	E	96.6	76.0	80.0	91.8	NA	85.9
Georgia Baptist Children's Home and Family Ministries	E	TFS	NA	NA	TFS	NA	NA
Gullatt Elementary School	E	43.8	80.2	67.5	72.7	NA	65.9
Hamilton E. Holmes Elementary	E	42.9	84.1	95.0	72.3	NA	71.0
Hapeville Elementary School	E	50.4	83.6	56.8	75.6	NA	68.0
Heards Ferry Elementary School	E	97.5	92.3	90.6	95.4	NA	94.2
Hembree Springs Elementary School	E	82.2	99.2	100.0	86.7	NA	91.7
Heritage Elementary School	E	44.8	85.8	35.7	65.1	NA	61.8
High Point Elementary School	E	75.4	100.0	100.0	83.9	NA	89.4
Hillside Elementary School	E	78.5	82.7	47.7	87.4	NA	77.1
Ison Springs Elementary School	E	54.0	79.6	43.8	77.4	NA	66.1
Jackson Elementary School	E	53.3	84.6	31.3	77.2	NA	65.7
KIPP South Fulton Academy School	E	77.0	100.0	100.0	87.2	NA	90.5
Lake Forest Elementary	E	52.2	92.3	100.0	78.3	NA	78.6
Lake Windward Elementary School	E	100.0	90.4	89.6	92.0	NA	93.5
Lee Elementary School	E	55.4	87.3	57.1	75.2	NA	70.8
Liberty Point Elementary School	E	67.2	92.6	100.0	79.7	NA	83.5
Main Street Charter Academy	E	65.8	67.3	4.2	83.9	NA	60.7
Manning Oaks Elementary School	E	76.6	78.0	36.7	85.2	NA	72.8
Medlock Bridge Elementary School	E	95.5	97.5	83.3	91.6	NA	93.6
Mimosa Elementary School	E	55.3	99.7	80.0	76.2	NA	78.7
Mountain Park Elementary School	E	99.8	92.9	72.2	92.5	NA	91.8
New Prospect Elementary School	E	95.3	86.9	71.2	90.9	NA	87.9
Nolan Elementary School	E	36.0	83.7	56.3	69.4	NA	62.4
Northwood Elementary School	E	99.0	91.8	98.2	91.0	NA	94.8

State of Georgia Department of Education
2019 CCRPI Points By Component

School Name	Grade Cluster	Content Mastery	Progress	Closing Gaps	Readiness	Graduation Rate	CCRPI Score
Oakley Elementary School	E	50.0	81.1	100.0	78.0	NA	74.0
Ocee Elementary School	E	94.8	84.1	69.6	91.6	NA	86.6
Palmetto Elementary School	E	58.8	99.4	100.0	78.6	NA	83.2
Parklane Elementary School	E	32.9	88.6	97.7	68.4	NA	69.2
Randolph Elementary School	E	56.5	71.4	53.6	79.9	NA	66.0
Renaissance ES	E	54.4	90.3	100.0	79.1	NA	78.7
River Eves Elementary School	E	87.8	99.6	82.1	88.0	NA	91.1
Roswell North Elementary School	E	91.4	88.9	85.0	91.8	NA	89.6
S. L. Lewis Elementary School	E	40.2	79.7	67.9	70.0	NA	64.1
Shakerag Elementary School	E	96.3	90.6	89.6	93.6	NA	92.8
Spalding Drive Elementary	E	95.3	81.3	97.5	92.3	NA	90.1
School	E	98.8	97.2	100.0	94.7	NA	97.6
Stonewall Tell Elementary School	E	69.5	85.4	50.0	85.6	NA	75.4
Summit Hill Elementary	E	95.5	72.5	62.5	93.0	NA	82.0
Sweet Apple Elementary School	E	96.3	97.7	57.1	94.2	NA	90.5
Vickery Mill Elementary	E	50.0	90.9	45.5	78.4	NA	69.3
Wilson Creek Elementary School	E	98.3	98.1	82.1	93.7	NA	94.9
Wolf Creek Elementary	E	65.8	85.3	89.3	82.5	NA	79.5
Woodland Elementary School	E	88.8	81.0	92.9	87.0	NA	86.3
Amana Academy School	M	88.5	90.9	100.0	94.0	NA	92.2
Autrey Mill Middle School	M	99.7	90.0	100.0	94.0	NA	95.2
Bear Creek Middle School	M	45.3	76.3	64.6	78.4	NA	65.7
Camp Creek Middle School	M	53.0	93.0	100.0	76.2	NA	78.7
Chattahoochee Hills Charter School	M	68.9	100.0	91.7	88.5	NA	87.1
Crabapple Middle School	M	87.0	84.2	61.7	92.0	NA	83.2
Elkins Pointe Middle School	M	80.0	93.5	92.2	89.1	NA	88.4
Technology	M	94.3	71.8	85.0	93.4	NA	84.9
Georgia Baptist Children's Home and Family Ministries	M	TFS	TFS	NA	100.0	NA	NA
Hapeville Charter Middle School	M	51.3	94.3	100.0	81.6	NA	79.7
Haynes Bridge Middle School	M	78.9	76.3	81.7	89.1	NA	80.5
Holcomb Bridge Middle School	M	69.2	84.4	64.1	85.7	NA	77.1
Hopewell Middle School	M	91.5	80.0	69.1	92.4	NA	84.3
KIPP South Fulton Academy School	M	81.0	99.7	100.0	90.5	NA	92.3
Main Street Charter Academy	M	63.0	76.1	78.6	88.8	NA	75.1
McNair Middle School	M	38.1	85.3	100.0	71.0	NA	70.5
Northwestern Middle School	M	98.1	82.9	84.4	92.3	NA	89.6
Paul D. West Middle School	M	34.9	78.0	83.3	67.9	NA	63.8
Renaissance Middle School	M	45.4	68.9	61.4	78.9	NA	62.7
Ridgeview Charter School	M	65.1	75.1	62.5	85.3	NA	72.3
River Trail Middle School	M	98.9	93.4	100.0	96.0	NA	96.6
Sandtown Middle School	M	61.1	93.6	86.1	84.9	NA	81.0
Sandy Springs Middle School	M	71.2	85.3	93.8	86.1	NA	82.5
Taylor Road Middle School	M	97.9	89.2	69.4	93.7	NA	89.7
Webb Bridge Middle School	M	100.0	96.9	100.0	94.9	NA	97.9
Wellspring Living	M	NA	NA	NA	TFS	NA	NA
Woodland Middle School	M	41.3	92.5	100.0	74.3	NA	74.6

State of Georgia Department of Education
2019 CCRPI Points By Component

School Name	Grade Cluster	Content Mastery	Progress	Closing Gaps	Readiness	Graduation Rate	CCRPI Score
Alpharetta High School	H	99.7	96.0	93.1	89.8	93.7	95.5
Banneker High School	H	42.9	86.1	82.5	63.8	80.4	68.6
Cambridge High School	H	98.4	92.5	81.3	91.5	97.7	93.8
Centennial High School	H	75.8	86.2	69.4	79.7	93.1	81.5
Chattahoochee High School	H	100.0	92.3	100.0	90.2	97.5	95.8
Creekside High School	H	43.7	78.3	72.5	63.6	85.5	66.2
Family Ministries	H	TFS	TFS	NA	100.0	TFS	NA
Hapeville Charter Career Academy	H	47.7	90.7	86.8	66.1	93.7	74.2
Independence High School	H	34.5	70.2	42.1	30.5	61.0	49.3
Johns Creek High School	H	98.5	90.0	69.4	91.7	96.6	91.7
Langston Hughes High School	H	44.4	78.7	81.8	65.2	88.5	68.2
McClarin High School	H	12.3	70.4	53.6	16.3	58.1	41.3
Milton High School	H	98.1	81.9	87.5	88.4	96.2	90.4
North Springs High School	H	77.7	88.7	93.8	81.8	92.8	85.5
Northview High School	H	100.0	93.7	100.0	91.2	97.4	96.4
Riverwood International Charter Schoo	H	76.5	77.7	81.8	81.0	92.2	80.4
Roswell High School	H	93.8	91.6	97.2	86.0	91.0	91.9
Skyview High School	H	TFS	TFS	NA	25.6	8.9	NA
Tri-Cities High School	H	40.0	75.6	60.4	62.4	83.3	62.6
Wellspring Living	H	NA	NA	NA	TFS	NA	NA
Westlake High School	H	70.9	95.2	97.4	73.4	92.6	84.5
All Schools	E	76.1	89.0	80.3	83.7	NA	82.8
All Schools	M	76.3	84.6	100.0	86.7	NA	84.8
All Schools	H	79.6	87.1	90.8	80.4	87.7	84.3

Georgia ranked 9th in population in the US with an estimated total of 9,687,653 in 2010; an increase of 18.3% since 2000. Between 2000 and 2010, Georgia's population grew from 8,186,453 to 9,687,653, an increase of 18.3% and the seventh-largest population gain among the 50 states for this period. The population is projected to reach 9.9 million by 2025.The 2010 Census recorded 920,581 residents in the county, a 12.8% increase over the 816,006 residents in 2000.

	Georgia 2010					
	All ages		Under 18 years		18 years and over	
Subject	Number	Percent	Number	Percent	Number	Percent
RACE						
Total population	**9,687,653**	**100.0**	**2,491,552**	**100.0**	**7,478,195**	**100.0**
White	5,787,440	59.7	1,305,719	52.4	4,481,721	59.9
Black or African American	2,950,435	30.5	852,965		2,097,470	28.0
American Indian and Alaska Native	32,151	0.3	9,098	0.4	23,053	0.3
Asian	314,467	3.3	78,436	3.1	236,031	3.1
Native Hawaiian and Other Pacific Islander	6,799	0.0	2,048	0.0	4,751	0.0
Some other race	388,872	4.0	142,369	5.7	246,503	3.3
Two or more races	207,489	2.1	100,917	4.1	106,572	1.4
HISPANIC OR LATINO AND RACE						
Total population	**9,687,653**	**100.0**	**2,491,552**	**100.0**	**7,478,195**	**100.0**
Hispanic or Latino (of any race)	853,689	8.8	314,687	12.6	539,002	7.2
Not Hispanic or Latino	8,833,964	91.2	2,176,865	87.3	6,657,099	89.0
Black or African American	39,635	0.4	15,111	0.6	24,524	0.3
American Indian and Alaska Native	10,872	0.000	4,143	0	6,729	0.0
Asian	2,775	0.0	908	0.0	1,867	0.0
Native Hawaiian and Other Pacific Islander	6,799	0.0	2,048	0.0	4,751	0.0
Some other race	388,872	4.0	142,369	5.7	246,503	3.3
Two or more races	207,489	2.1	100,917	4	106,572	1.4

	Fulton County 2010					
	All ages		Under 18 years		18 years and over	
Subject	Number	Percent	Number	Percent	Number	Percent
RACE						
Total population	**920,581**	**100.0**	**219,686**	**100.0**	**700,895**	**100.0**
White	409,697	44.5	82,522	37.6	327,175	46.7
Black or African American	405,575	44.0	105,605	48.0	299,970	42.8
American Indian and Alaska Native	2,259	0.2	597	0.2	1,662	0.2
Asian	51,569	5.6	12,537	5.7	39,032	5.5
Native Hawaiian and Other Pacific Islander	335	-	62	-	273	-
Some other race	30,867	3.3	10,550	4.8	20,317	2.9
Two or more races	20,279	2.2	7,813	3.5	12,466	1.8

HISPANIC OR LATINO AND RACE						
Total population	**920,581**	**100.0**	**219,686**	**100.0**	**700,895**	**100.0**
Hispanic or Latino (of any race)	72,566	0.8	23,821	10.8	48,745	6.9
Not Hispanic or Latino	848,015	92.1	195,865	89.1	652,150	93.0
White	33,683	0.4	10,532	4.8	23,151	3.3
Black or African American	5,118	0.6	1,527	0.7	3,591	0.5
American Indian and Alaska Native	673	0.0	233	0.1	440	0.0
Asian	265	0.0	70	0.0	195	0.0
Native Hawaiian and Other Pacific Islander	0	0.0	0	0.0	0	0.0
Some other race	28,285	0.3	9,610	4.4	18,675	2.7
Two or more races	4,494	0.4	1,832	0.8	2,662	0.4

Georgia

	All ages		Under 18 years		18 years and over	
	2010	2000	2010	2000	2010	2000
Population	9,687,653	8,186,453	2,491,552	2,169,234	7,478,195	6,017,219
Change #		1,501,200		322,318		1,460,976
Change %		18.3%		14.9%		24.3%

Fulton County

	All ages		Under 18 years		18 years and over	
	2010	2000	2010	2000	2010	2000
Population	920,581	816,006	219,686	211,180	700,895	604,826
Change #		104,575		8,506		96,069
Change %		12.8%		4.1%		15.9%

Source: U.S. Census Bureau, 2010 Census and Population and Housing

Population for the 15 Largest Counties and Incorporated Places in Georgia: 1990 and 2010

Population Rank			Population		Population Change, 2000 to 2010	
2010	2000	Geographic area	2010	2000	Number	Percent
		Georgia	9,687,653	8,186,453	1,501,200	18.3%
COUNTY						
1	1	Fulton County	920,581	816,006	104,575	12.8
2	2	DeKalb County	691,843	665,865	25,978	3.9
3	3	Cobb County	688,078	607,751	80,327	13.2
4	4	Gwinnett County	805,321	588,448	216,873	36.9
5	6	Chatham County	265,128	232,048	33,080	14.3
6	5	Clayton County	232,048	236,517	-4,469	-1.9
7	10	Cherokee County	214,346	141,903	72,443	51.1
8	12	Henry County	203,922	119,341	84,581	70.9
9	7	Richmond County	200,549	199,775	774	0.4
10	8	Muscogee County	189,885	186,291	3,594	2.0
11	11	Hall County	179,684	139,277	40,407	29.0
12	15	Forsyth County	175,511	98,407	77,104	78.4
13	9	Bibb County	155,547	153,887	1,660	1.1
14	*	Paulding County	142,324	81,678	60,646	74.3
15	*	Coweta County	127,317	89,215	38,102	42.7
INCORPORATED PLACE						
1	1	Atlanta city	420,003	416,474	3,529	0.8
2	2	Augusta-Richmond County	195,844	199,775	(3,931)	-2.0
3	3	Columbus city	189,885	186,291	3,594	1.9
4	4	Savannah city	136,286	131,510	4,776	3.6
5	5	Athens-Clarke County	115,452	101,489	13,963	13.8
6	*	Sandy Springs	93,853	85,781	8,072	9.4
7	6	Macon city	91,351	97,255	-5,904	-6.0
8	7	Roswell city	88,346	79,334	9,012	11.4
9	8	Albany city	77,439	76,939	500	0.6
10	*	Johns Creek city	76,728	0	76,728	
11	10	Warner Robins city	66,588	48,804	17,784	36.4
12	9	Alpharetta City	57,557	34,854	22,723	65.2
13	11	Marietta city	56,579	58,748	-2,169	3.7
14	12	Valdosta city	54,518	43,724	10,794	24.7
15	14	Smyrna city	51,271	40,999	10,272	25.1

Free and Reduced Price Meal Eligibility

The Free and Reduced Price Meal Benefits Program is a part of the National Child Nutrition Program. This program makes Free or Reduced priced meals available to qualifying households. Qualifications are based on the gross income of all household members and the number of persons living in the house. The Fulton County School Nutrition Department uses a sales system that assures every child is treated equally. Students receiving free or reduced price meals are not identified, or singled out in anyway while they are purchasing a school meal. Information regarding eligibility is kept strictly confidential. In FY2018, the Georgia Department of Education changed the format in which it shares this information to percentage of participation by school.

SCHOOLS	FY16	FY17	FY18	FY19	FY20
Elementary Schools					
Abbotts Hill Elementary School	11.78	10.03	11.20	11.26	10.03
Alpharetta Elementary School	18.6	16.95	13.58	14.17	16.12
Amana Academy School	52.23	54.41	45.24	45.24	41.49
Asa Hilliard Elementary School	*	*	*	*	*
Barnwell Elementary School	8.89	9.81	7.00	7.17	5.64
Bethune Elementary School	*	*	*	*	*
Birmingham Falls Elementary School	#	#	1.67	#	#
Brookview Elementary School	*	*	*	*	*
Campbell Elementary School	86.25	*	*	*	*
Cliftondale Elementary School	68.28	65.99	64.98	64.73	68.10
Cogburn Woods Elementary School	13.38	11.48	10.14	10.12	9.79
College Park Elementary School	*	*	*	*	*
Conley Hills Elementary School	*	*	*	*	*
Crabapple Crossing Elementary School	#	#	2.45	#	#
Creek View Elementary School	12.87	9.1	5.09	5.09	5.66
Dolvin Elementary School	12.1	12.49	9.68	9.69	10.09
Dunwoody Springs Elementary School	66.83	65.45	63.65	63.77	64.46
Evoline C. West Elementary School	76.25	75.36	72.62	73.56	79.29
Feldwood Elementary School	*	*	*	*	*
Findley Oaks Elementary School	6.48	7.04	5.98	6.08	5.95
Gullatt Elementary School	*	*	*	*	*
Hamilton E. Holmes Elementary	*	*	*	*	*
Hapeville Charter Career Academy	74.34	52.08	74.65	74.65	62.31
Hapeville Elementary School	*	*	*	*	*
Heards Ferry Elementary School	6.37	6.36	3.27	#	#
Hembree Springs Elementary School	39.95	45.87	45.48	45.33	45.99
Heritage Elementary School	*	*	*	*	*
High Point Elementary School	51.5	49.19	42.15	42.69	42.44
Hillside Elementary School	58.63	39.61	32.66	34.54	32.81
Ison Springs Elementary School	77.25	75.88	74.62	76.07	72.14
Jackson Elementary School	72.63	73.95	68.00	70.13	70.15
Lake Forest Elementary School	*	*	*	*	*
Lake Windward Elementary School	5.71	5.32	6.15	6.25	5.97
Seaborn Lee Elementary School	*	*	*	*	*
Liberty Point Elementary School	88.8	*	*	*	*
Manning Oaks Elementary School	32.82	31.25	31.08	31.43	30.87
Medlock Bridge Elementary School	11.6	11.95	10.03	10.15	7.96
Mimosa Elementary School	92.21	93.28	86.81	87.29	91.98
Mountain Park Elementary School	6.05	6.19	4.67	#	5.86
New Prospect Elementary School	15.54	19.31	18.20	18.67	18.32
Nolan Elementary School	*	*	*	*	*
Northwood Elementary School	25.71	24.93	22.55	22.68	20.09
Oakley Elementary School	85.52	*	*	*	*
Ocee Elementary School	15.93	14.71	12.73	12.52	11.77
Palmetto Elementary School	90.53	*	*	*	*

SCHOOLS	FY16	FY17	FY18	FY19	FY20
Parklane Elementary School	*	*	*	*	*
Randolph Elementary School	68.33	69.75	69.07	69.22	70.49
Renaissance Elementary School	72.1	*	*	*	*
Ridgeview Charter Middle School	53.99	53.28	48.58	48.58	52.04
River Eves Elementary School	41.04	35.11	33.80	33.91	33.97
Roswell North Elementary School	23.63	18.33	16.23	16.36	15.85
S. L. Lewis Elementary School	*	*	*	*	*
Shakerag Elementary School	5.55	6.82	5.79	6.00	6.84
Spalding Drive Charter Elementary School	27.68	27.57	23.10	23.40	21.96
State Bridge Crossing Elementary School	14.62	13.11	11.97	12.18	11.71
Stonewall Tell Elementary School	55.52	55.07	52.86	53.12	54.19
Summit Hill Elementary	#	#	#	#	#
Sweet Apple Elementary School	6.04	#	3.86	#	#
Vickery Mill Elementary	78.93	73.87	73.87	77.14	79.17
Wilson Creek Elementary School	8.81	9.11	12.95	13.03	10.30
Wolf Creek Elementary	59.97	59.12	59.12	59.12	58.60
Woodland Elementary Charter School	52.06	46.49	37.39	38.71	37.79
Middle Schools					
Autrey Mill Middle School	10.06	10.99	9.27	9.27	9.08
Bear Creek Middle School	86.21	84.11	73.61	73.61	73.77
Camp Creek Middle School	*	*	*	*	*
Crabapple Middle School	16.17	15.53	13.63	13.63	13.58
Elkins Pointe Middle School	43.78	46.95	44.77	44.77	43.63
Hapeville Charter Middle School	88.28	70.09	86.51	86.51	86.18
Haynes Bridge Middle School	30.12	31.57	30.45	30.45	30.84
Holcomb Bridge Middle School	56.16	55.03	54.63	54.63	54.99
Hopewell Middle School	12.54	13.4	13.31	13.31	12.57
McNair Middle School	*	*	*	*	*
Northwestern Middle School	7.42	7.9	6.62	6.62	6.35
Paul D. West Middle School	*	*	*	*	*
Renaissance Middle School	81.02	78.46	69.88	69.88	73.88
River Trail Middle School	5.92	7.89	7.02	7.02	6.27
Sandtown Middle School	65.06	63.59	58.05	58.05	59.80
Sandy Springs Charter Middle School	66.63	64.99	60.02	60.02	60.24
Taylor Rd Middle School	11.24	10.55	11.12	11.12	12.03
Webb Bridge Middle School	8.85	7.84	9.27	9.27	10.37
Woodland Middle School	*	*	*	*	*
High Schools					
Alpharetta High School	11.26	11.66	11.42	11.42	10.32
Banneker High School	*	*	*	*	*
Cambridge High School	6.35	5.64	5.26	5.26	#
Centennial High School	34.73	33.97	33.97	33.97	33.58
Chattahoochee High School	10.7	10.66	8.67	8.67	10.13
Creekside High School	78.7	73.69	69.50	69.50	72.33
Independence Alternative School	76.74	61.71	50.24	50.24	38.46
Johns Creek High School	7.47	7.75	9.07	9.07	8.15
Langston Hughes High School	79.24	72.66	67.83	67.83	66.94
McClarin High School	*	*	*	*	*
North Springs Charter High School	46.99	45.51	46.87	46.87	43.61
Northview High School	6.13	7.14	5.74	5.74	6.23
Milton High School	10.78	12.4	11.41	11.41	11.83
Roswell High School	25.51	24.6	22.15	22.15	22.8
Riverwood International Charter High School	40.99	39.63	34.70	34.70	36.23
Tri Cities High School	*	*	*	*	*

Free and Reduced Price Meal Eligibility

SCHOOLS	FY16	FY17	FY18	FY19	FY20
Westlake High School	56.69	54.56	47.52	47.52	46.83
System Total	**47.05%**	**46.38%**	**44.28%**	**43.92%**	**44.38%**

A ***** indicates Free and Reduced Lunch (FRL) percentage is greater than 95%.
NA indicates school does not participate in the FRL program.
A **#** indicates Free and Reduced Lunch (FRL) percentage is less than 5%.



District Vision, Mission, and Goals

Our Mission

- To educate every student to be a responsible, productive citizen.

Our Vision

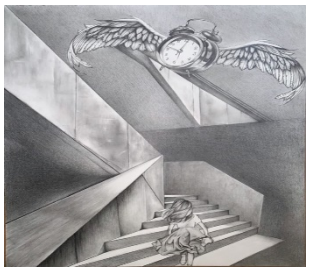
- For all students to learn to their full potential.

We Believe In

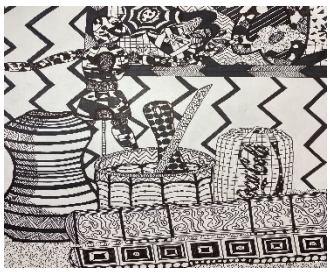
- Excellence
- Trust and Honest Communication
- Common Understanding
- Personal Responsibility
- Commitment
- Academic Achievement
- Measured Results
- Continuous Improvement
- Safe and Nurturing Environment
- Involved Family, Community and Staff
- Transparency and Accountability

Value Statements

- 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.







Fulton County Schools' Charter System status, which officially began on July 1, 2012, is a critical component of Fulton County Schools' Strategic Plan. As a Charter System, the District is well positioned to drive system-wide gains in student achievement by giving our local school leaders and their communities the flexibility to deploy their innovative energies. The first cohort of twenty schools transitioned into the Charter System beginning with the 2012-2013 school year; schools in cohorts 2 and 3 transitioned during the 2013-2014 and 2014-2015 school years. As of the 2015-2016 school year, all schools within the District have transitioned into the Charter System. The Charter System is a governance framework that supports the District's **Strategic Plan 2022** and the District's theory of local school autonomy. Charter System status allows Fulton County flexibility from many one-size-fits-all state education requirements and supports our schools in developing strategies to support the unique needs of their students.

Theory of Action

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. This strategic plan provides a focus for our District's work to support that mission and vision by identifying our top priorities for the next five years.

We know that a high school diploma is critical for today's students, but a diploma alone is not enough to ensure success after high school. With that in mind, we will ensure that FCS students graduate prepared to pursue their chosen paths — whether college, career or military — and to succeed on those paths after high school. To support this goal over the next five years, we will focus deeply on student achievement, develop effective school and District cultures, engage families and community members, promote fiscal responsibility and focus on effective communications with all stakeholders. These will be our top priorities across the District and the things we aim to be known for in the years to come.

What is the Charter System?

Georgia's Charter System law allows local school systems to waive most aspects of state education law. At the same time, it requires that individual schools establish School Governance Councils who are empowered to request waivers and manage resource allocations specific to their schools. Fulton County Schools was approved to operate as a Charter System on July 1, 2012. A Charter System gets complete flexibility with regard to class size, expenditure controls, seat time, salary schedules, and other mandates in exchange for promises to meet performance goals.

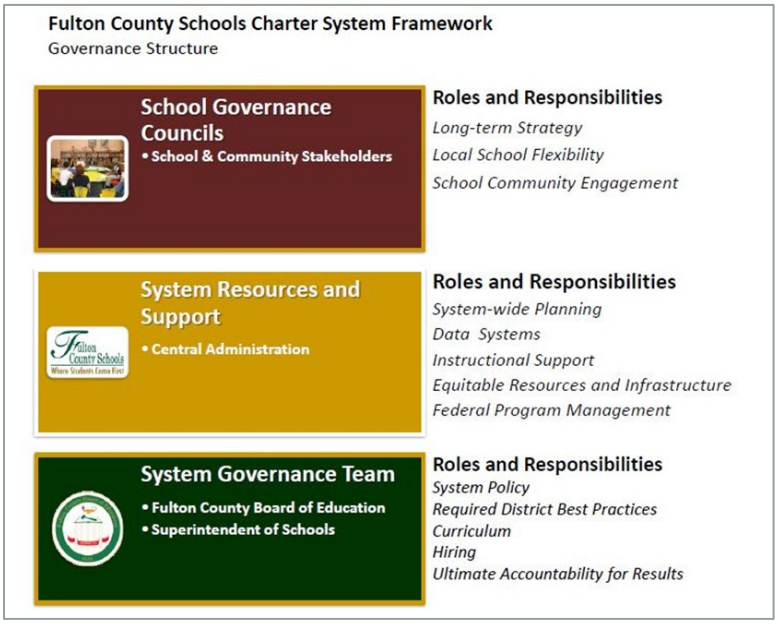


The Charter System has led to better results in Fulton County Schools:

1. Flexibility allows for increased relevance of curriculum and instruction:
    a. The system is no longer required to comply with seat time requirements.
    b. The school system maintains credit bearing internships available.
    c. Virtual labs at our schools allow students to earn credits they may have otherwise missed.
    d. Different structures for TAG implementation were instituted.
    e. Subject matter experts, teaching alongside certified teachers to provide real-world context and experience, were implemented.
2. Charter System creates authentic parental and community engagement:
    a. Prevailing myth that parents are not interested in being engaged was not the Fulton County Schools experience.
    b. Overwhelming enthusiasm on the part of parents and teachers to take a more active role in the leadership of their schools: 220 candidates ran for 95 open seats on the inaugural School Governance Councils in Cohort 1; 327 candidates for 185 seats in Cohort 2.
3. Freedom to innovate to prepare our students for the 21 century workforce:
    a. FCS aims to have the best teacher in the classroom, regardless of certification.
    b. A new compensation system will attract and retain the best talent.
    c. The Request for Flexibility process allows schools to waive district policy and state law in order to implement strategies to support the unique needs of their students.

Charter System Framework

The Charter System establishes a new form of governance to support autonomous decision-making at the school level – the School Governance Council. The School Governance Council consists of parents, community members, teachers, school employees, and at the high school level, students. The Council is responsible for supporting the long-term strategy of the school, engaging the community, and seeking local school flexibility.



SYSTEM STRATEGIC PLAN: BALANCED SCORECARD

System-wide Goals, Objectives, and Performance Measures

Goals	Objective	Performance Measure	Unit of Measure	Baseline			Actual	Targets
				2015-16	2016-17	2017-18	2018-19	2018-19
School Management	Decrease incidences resulting in loss of instructional time	Number of office referrals	No. of office referrals	30,074	28,898	26,305	22,323	25,000
	Improve school climate	Percentage of schools receiving 4 or 5 climate stars	Percentage of schools	54.5%	63.8%	77.7%	81.0%	70.0%
	Increase prevention and readiness for incidents	Percentage of schools that comply with annual submission of Emergency Operations Plan on or before the first day of school.	Percent of Schools		100%	100%	100%	
		Average number of false alarm reports per month.	Avg. number per month		370	749	256	
People	Hire qualified staff for all positions	Percentage of teaching positions filled at the 20th day of school*	Pct. of filled allocated teaching positions	97%	97%	98%	98%	97%
		Percentage of teacher vacancies in math and science at the start of school	Pct. of allocated teaching positions	4%	5%	2%	2%	4%
		Percentage of teachers meeting highly qualified requirements	Pct. of teachers	na	na	na	na	na
	Qualified staff for all positions	Percentage of teachers advancing to Level IV (Exemplary) on their summative TKES performance rating	Pct. of teachers	5%	4%	4%	3%	3%
		Percentage of principals and assistant principals advancing to Level IV (Exemplary) on their summative LKES performance rating	Pct. of principals and assistant principals	6%	5%	8%	5%	3%

Key:
Green - Current year target met or exceeded
Yellow - Result increased from prior year; target not met
Red - Result lower than prior year

SYSTEM STRATEGIC PLAN: BALANCED SCORECARD

System-wide Goals, Objectives, and Performance Measures

Goals	Objective	Performance Measure	Unit of Measure	Baseline			Actual	Targets
				2015-16	2016-17	2017-18	2018-19	2018-19
People	Performance Management completion	Annual % of days that classroom teachers are absent from work	Percent of Days	7%	8%	8%	8%	7%
		Percentage of schools completing TKES Summative requirements	Pct. of Compl. TKES	90%	98%	98%	97%	93%
		Percentage of schools and district staff completing LKES Summative requirements	Pct. of compl. LKES	87%	97%	95%	91%	94%
		Percentage of non-teaching positions vacant at start of school *(excludes Bus Driver/Food Service Worker)*	Pct. of non-teaching positions	5%	5%	5%	6%	4%
	Retain staff for all positions	Annual retention rate of Certified employees	Pct. of Certified Employees Resigning/ Retiring	18%	14%	14%	15%	17%
	Retain staff for all positions	Percentage of newly hired teachers voluntarily separating after the first year of employment	Pct. of teachers	11%	12%	14%	14%	11%
	Improve staff climate	Composite of staff satisfaction from Department Quality Survey	Composite rating	na	na	na	na	na
	Ensure all staff have skills to achieve results in their position	Number of PL courses/trainings available in the PD marketplace (*Edivation*)to non-instructional staff	No. of courses	245	462	448	na	357
	Increase use of authentic assessment	Number of schools utilizing the Classroom Assessment module	No. of schools	101	na	105	105	

Key:
Green - Current year target met or exceeded
Yellow - Result increased from prior year; target not met
Red - Result lower than prior year

SYSTEM STRATEGIC PLAN: BALANCED SCORECARD

System-wide Goals, Objectives, and Performance Measures

Goals	Objective	Performance Measure	Unit of Measure	Baseline 2015-16	Baseline 2016-17	Baseline 2017-18	Actual 2018-19	Targets 2018-19
Instruction	Improve Reading	Percentage of English Learners that remain at or above grade level through two years of exiting the program						
		Reading	% at /above Grade Level	68%	80%	80%	85%	71%
		Math	% Developing or Above on	78%	83%	90%	91%	81%
	Increase early intervention	Percentage of all students retained	Percentage of students					
		Grade 3		0.50%	0.90%	0.90%	0.70%	0.50%
		Grade 5		0.30%	0.50%	0.50%	0.30%	0.30%
		Grade 8		0.60%	0.60%	0.50%	0.20%	0.50%
		Percentage of SWD students who receive 80% or more of their academic instruction in a general education setting (LRE1)	Percentage of students	55%	56%	55%	53%	61%
Technology	Increase student use and proficiency with technology	Percentage of overall network uptime during school hours	Pct. of time	98%	99%	99%	99%	99%
	Provide stable infrastructure	Number of technical outages	No. outages	NA	3	na	1	1
		Number of FCS preventable outages		NA	0	na	0	0
		The network and applications provided by the Office of Information Technology are available and accessible.	DQS rating	na	na	na	na	na
Technology	Provide business-class support	Percentage of SLA Compliance	Pct.		94.3%	99.0%	99.0%	99.0%
		Percentage Customer Satisfaction (>90%)	Pct.	na	na	na	na	na
		The Office of Information Technology is responsive to my ad hoc technology requests.	DQS rating	na	na	na	na	na

Key:
Green - Current year target met or exceeded
Yellow - Result increased from prior year; target not met
Red - Result lower than prior year

SYSTEM STRATEGIC PLAN: BALANCED SCORECARD

System-wide Goals, Objectives, and Performance Measures

Goals	Objective	Performance Measure	Unit of Measure	Baseline 2015-16	Baseline 2016-17	Baseline 2017-18	Actual 2018-19	Targets 2018-19
Resources	Insure timely provision of resources to schools	Textbooks	Pct. of items available	99%	99%	99%	99%	100%
		Start of school materials		100%	100%	100%	100%	100%
		Laptops for New Teachers		100%	100%	100%	100%	100%
	Increase operational efficiency	New construction completed on schedule and within budget*	Pct. of new construction projects completed	99%	100%	100%	100%	100%
		Percentage of school buses arriving at schools at least 10 minutes before bell time for start of school	% of buses	100%	100%	99%	99%	99%
		Percentage of school buses arriving no later than 10 minutes after bell time for afternoon dismissal	% of buses		100%	99%	99%	
		Maintenance support response	Pct. completed within 30 days	94.0%	97.0%	na	95.0%	95.0%
		Percentage of square footage with energy star rating	Pct. of eligible SF	97.0%	99.0%	99.0%	99.0%	99.0%
	Increase internal/external communication	Percentage of news releases resulting in news coverage (excluding legal/required announcements)	Pct. of news releases	87.7%	88.0%	86.0%	89.0%	91.0%
	Control loss	Percentage of general fund dollars in lost property (exc. catastrophic events)	Pct. of general fund	0.02%	0.02%	0.03%	0.02%	0.02%
Resources	Increase competitive grants and donations	Dollar amount of grants and donations	Dollar amount	$15,097,964	$9,638,434	$13,115,143	$11,230,362	$10,986,812
		Number of grants	No. of grants	187	250	518	428	199
	Maintain adequate reserves	General fund balance at year-end	General fund balance	26.70%	24.70%	20.62%	20.98%	18.00%
	Sound fiscal management	Variance of Budget to Actual	Pct. Variance of budget to actual					
		Revenue		0.67%	0.52%	-1.64%	0.61%	2.00%
		Expenses		-3.50%	-1.98%	-3.51%	-3.35%	-3.00%

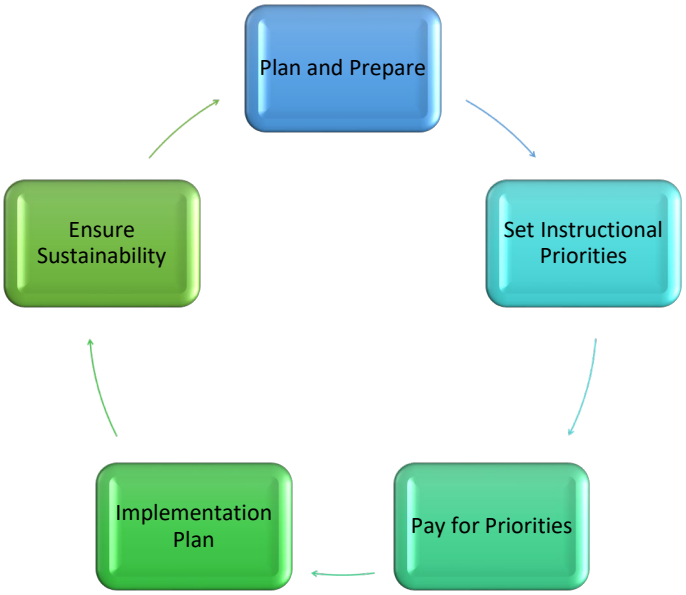
Key:
Green - Current year target met or exceeded
Yellow - Result increased from prior year; target not met
Red - Result lower than prior year

*Fulton County School (FCS) uses a modified zero-based budgeting approach to develop all department-based budgets.

*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 189 in the District Policies and Procedures section.

*Fulton County Schools began implementing in FY18 Best Practices in School Budgeting from Government Finance Officers Association (GFOA) which focuses on 5 major areas:

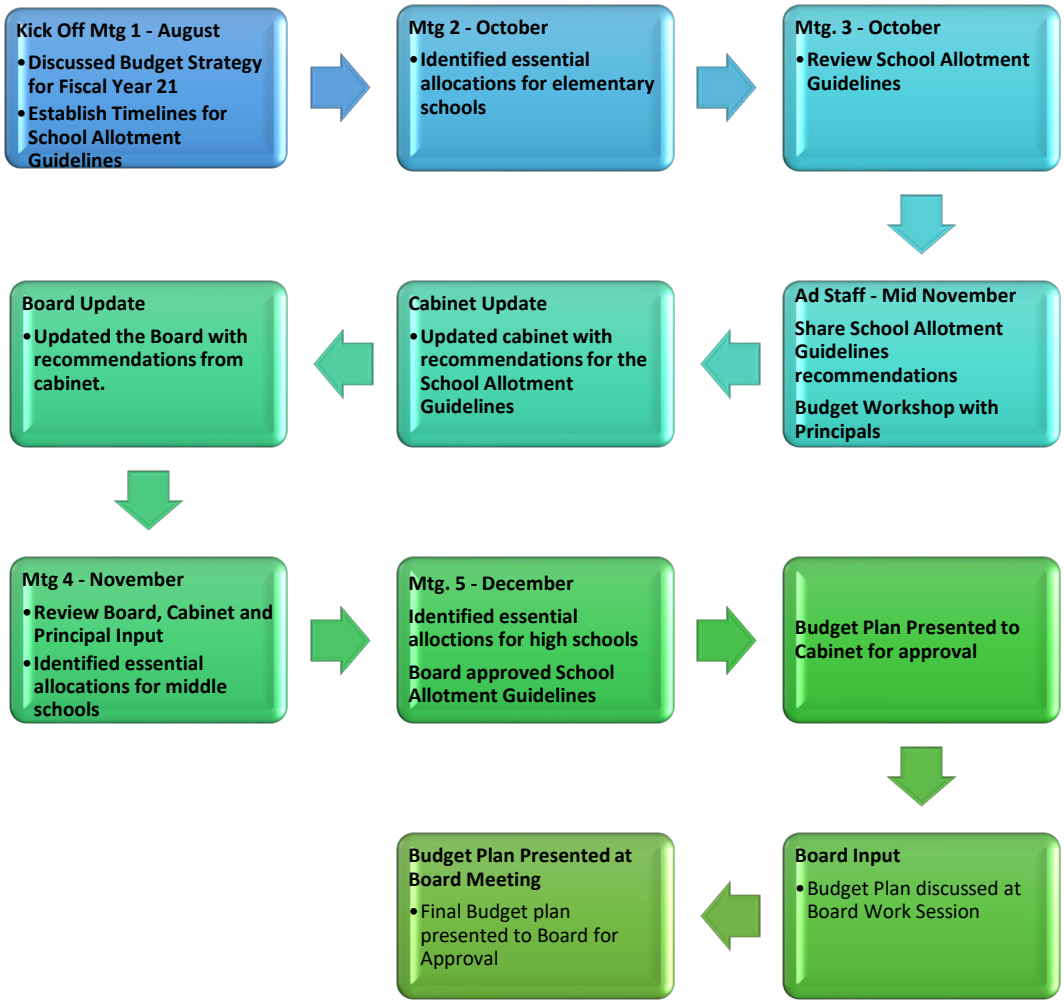


- Budget Development starts in July when the Budget Services staff reviews the prior year process, implements improvements, and develops the timeline and priorities for the following year based on input from members of the district's Budget Committee which is made up of staff from schools, and other 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 Superintendent and the Cabinet provide leadership to assist stakeholders with prioritization of initiatives and reinforces commitment to strategic plan objectives. The Board, Principals, public, and staff also assess the budget process and provide feedback for continual improvement. At the same time, the district Balanced Scorecard and strategic objectives are updated based on the latest available information.

- Beginning in August, 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 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).

FCS budget preparation templates are as flexible as possible to accommodate all potential allocation scenarios proposed by the school Principal and the School Governance Council.

- 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.

- 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.

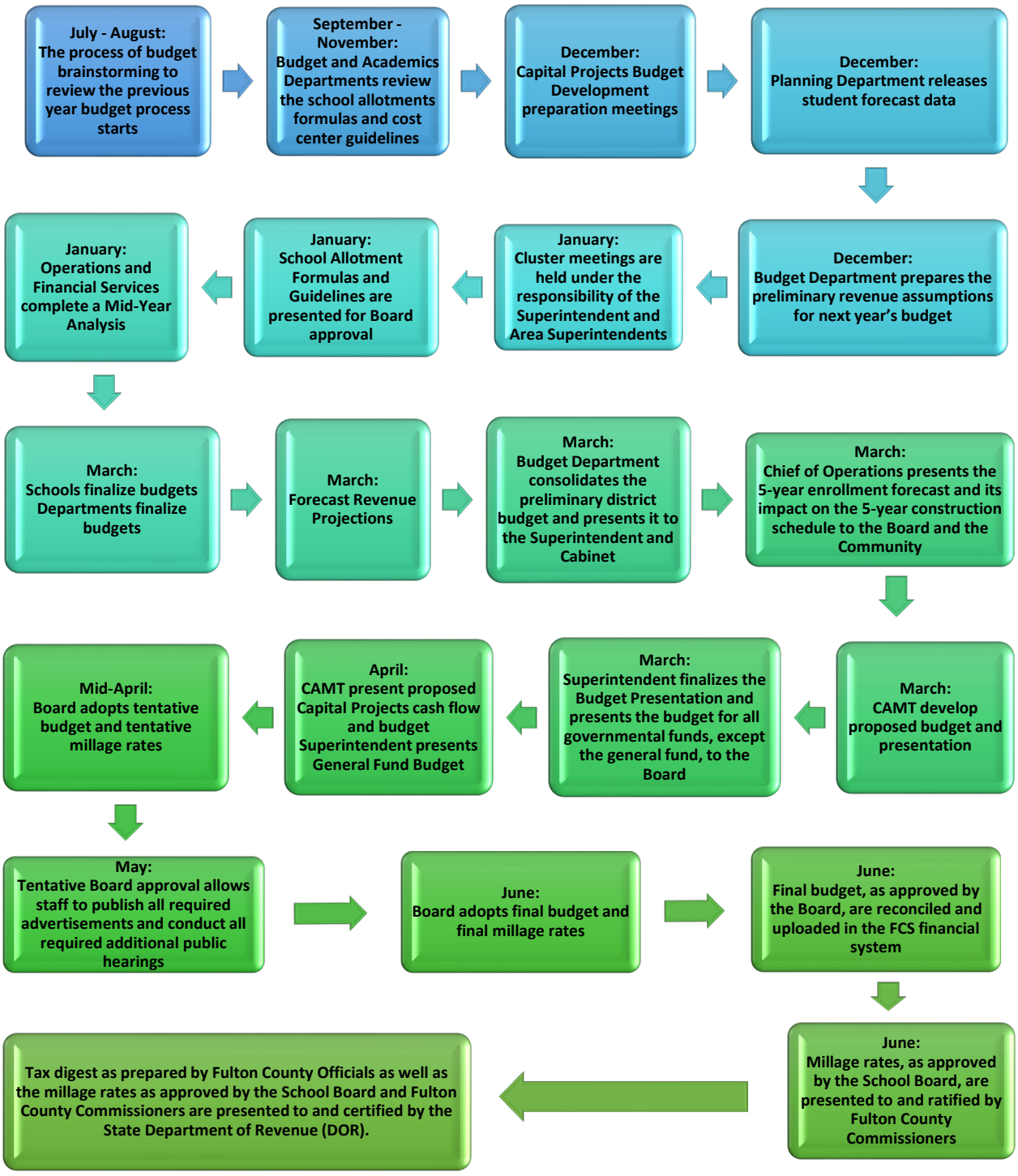
- In May, after fully discussing the budget and gathering community input, the Board approves the tentative budget. Tentative Board approval in May allows staff to publish all required advertisements (i.e., proposed budget and salary) and conduct all required additional public hearings (i.e., millage 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.



Proviso: In the general fund, sustenance, that is not instructional in nature, can only be funded with non-tax revenue.



District Policies

District Policies

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 Revised: May 14, 2015

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 shall lapse at the end of the fiscal year, but with Board approval, can be re-appropriated in the following fiscal year.
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.
Legal Reference: O.C.G.A., 20-2-162, 20-2-167.b.1

DFA – Local Tax Revenues

Last Reviewed: October 20, 2016

The Board shall annually recommend to the county governing authority the rate of levy to be made for taxes for the support and maintenance of education in the county, exclusive of property located in independent school districts, and likewise shall notify the commissioner of the rate of the levy to be made on such property in the county for the support and maintenance of education.

DFAA – Tax Allocation District

Last Reviewed: October 20, 2016

The Georgia Redevelopment Powers Law, O.C.G.A. § 36-44-1, et seq., provides means for the redevelopment of economically and socially depressed areas through the creation of tax allocation districts by political subdivisions (O.C.G.A. § 36-44-8.)The creation of a tax allocation district (TAD) permits the use of actual or anticipated increase in ad valorem tax revenues resulting from redevelopment activities to fund activities in furtherance of that redevelopment. Implicit in this financing method (which involves a commitment of public resources to what are generally private endeavors) is the expectation that but for the infusion of the public commitment, the increased property tax revenue would not occur.

Typically, a large proportion of the total tax millage rate for a county is levied for county school district purposes. The Georgia Constitution and the Redevelopment Powers Law provides that the school district component of tax revenue can be included in the computation of tax allocation increments if the board of education consents to such inclusion by resolution duly adopted by the board. However, Article 8, Section 6, and Paragraph I (b), of the Georgia Constitution provides that:

"(b) School tax funds shall be expended only for the support and maintenance of public schools, public vocational-technical schools, public education, and activities necessary or incidental thereto, including school lunch purposes."

The Fulton County Board of Education regards this constitutional provision as the creation of a fiduciary obligation of the highest order to ensure that the school district component of ad valorem property tax levies is used in a manner that is clearly and convincingly beneficial to the school district and its students. This Statement of Policy is intended to permit the Fulton County School District to support appropriate redevelopment without detriment to the constitutional mission of education.

A. General Policy.

1. It is the policy of the Fulton County Board Of Education to carefully and fully consider all applications for creation of a tax allocation district requiring consent of the Board under O.C.G.A. § 36-44-9(c).

2. The Fulton County Board Of Education shall not consent to the creation of a tax allocation district unless, following review of the application, the evidence is clear and convincing that:

(a) the redevelopment activities described in the redevelopment plan will occur, and

(b) but for the use of TAD financing, the redevelopment activity and tax increment would not occur, and

(c) the redevelopment activities will provide benefits to the Fulton County School District commensurate with the dedication of the school district component of the tax increment and Fulton County Schools will receive a School District Benefit. "School district benefit" means additional revenues resulting from a TAD that would otherwise be received by the School District (with or without regard to the existence of the TAD) are ultimately received or restored to the School District within a time and under terms and conditions set forth in the consent documents or, if not, such other benefits as would warrant any deferral or adjustment of receipt of increased tax revenues resulting from the TAD.

B. General Criteria

1. The Fulton County Board of Education will look with greater favor upon applications for consent that involve specific projects, defined as projects with detailed descriptions, including information as to:

(a) the identity of the project redevelopment participants;
(b) the affected real property, the property improvements;
(c) redevelopment costs;
(d) the method of financing; and

(e) the nature and status of participation and financing commitments;

2. Applications that do not involve specific projects as described above will be subject to the following criteria:

(a) the characteristics of the proposed TAD are such that the proposed described redevelopment offers unique opportunities for assured substantial increases in the assessed value of the proposed TAD;

(b) financial projections are detailed and supported by documented information, reliable models, and analysis from sources with recognized expertise; and

(c) there are identified special benefits, direct or indirect, for the school district beyond those projected as resulting solely from the increase in assessed value of the property in the TAD; and

(d) there are sound reasons why designation of a TAD and Board consent cannot await the creation of specific projects; and

(e) the projected time frames for milestones for the redevelopment are of such length and sufficiently credible as to minimize risk to school district interests; and

(f) there are safeguards in place to assure the opportunity for Board scrutiny and involvement in decisions as the redevelopment occurs, including, at a minimum, the opportunity to approve specific projects; and

(g) there are safeguards to protect the use of the Board share of accumulated tax increments pending use for redevelopment costs.

C. Application for TAD Approval

1. Applicants seeking consent of the Fulton County Board of Education to a TAD shall provide the School District with 15 copies of all materials submitted to the Fulton County government (including the required Redevelopment Plan), and other municipal development authority at the time of that submission.

2. In addition, applicants shall submit a completed Application for School Board Consent to a Tax Allocation District in a form prescribed by the School District and to the extent available provide the following information required by the District.

(a) Information on the real property comprising the proposed TAD including:
(i) a description of the geographic boundaries of the proposed TAD;
(ii) a description of the real property and property improvements;
(iii) the current fair market value and assessed value of the affected real property improvements

(b) the identity of the project redevelopment participants and the proposed land uses (industrial, retail, residential, office, other) within the TAD;

(c) the proposed redevelopment timeline, including a schedule of phases for the development (if applicable), a description of milestone goals and a list of projected milestone completion dates;

(d) detailed budgeting and financial information including without limitation

(i)the projected redevelopment costs, including without limitation land, building and soft costs (legal, financial, due diligence costs, etc.) and projected sources of payment of project costs by category and source;
(ii) the method of financing, the projected revenue sources and the projected funding to be received from private investments or sources;

(iii) financial projections supported by documented information, reliable models, and analysis from sources with recognized expertise
(iv) detailed information on the nature and status of participation and financing commitments;
(v) repayment schedule for the financed obligations
(vi) the schedule of projected growth of the property values and tax increment on the property located within the TAD;
(vii) bond information, including without limitation whether bond will be assigned or assignable;

(e) an impact analysis of the proposed redevelopment;

(f) an analysis of the School District Benefit to be derived by Fulton County Schools; and

(g) such other information as may be required by the Board.

3. Applications for School Board Consent to a Tax Allocation District shall be submitted at least six months prior to the date in which the application is requested to be approved. This requirement may be waived by the Board for good cause shown.

4. All applicants will be responsible for payment of all expenses that the School Board may incur in connection with the creation of the TAD or thereafter related directly to the TAD, or any TAD project, including, without limitation, expenses and costs for employee(s) of Fulton County Schools fees and expenses of any financial advisor and legal counsel employed by the Board.

5. Any conditions to Board consent to a TAD shall be included in a binding intergovernmental agreement or other contract containing terms sufficient to carry out these policies.

6. Any requests to the Board to approve a Payment in Lieu of Taxes (PILOT), (see O.C.G.A. § 36-80-16.1) shall be subject to the TAD approval process set forth in this policy.

DFB – State Aid

Last Reviewed: October 20, 2016

The Administration shall present budgets and programs which are in compliance with state, federal or other funding source requirements in order for the School System to receive the full entitlement of funds for its operations.

DFC – Applications for Grants and Funds

Last Reviewed: October 20, 2016

The School System may make application for grants and funds in order to supplement the funds provided by local taxation and the state. Such application for aid shall be prepared by appropriate staff with administrative approval, according to the following guidelines:

1. If in the determination of the Superintendent or designee, a grant is directly aligned with the strategic plan, and is in an amount greater than $500,000, then the School Board will be notified prior to submission of the application. All other grants directly aligned with the strategic plan will follow the School System Grant Application Protocol and will be reported to the School Board monthly.

2. If in the determination of the Superintendent or designee, a grant is not directly aligned with the strategic plan, and is in an amount greater than $100,000, then the School Board will be notified prior to

submission of the application. All other grants not directly aligned with the strategic plan will follow the School System Grant Application Protocol and will be reported to the School Board monthly.

3. Any grant application which requires "matching funds" which are not currently budgeted must be presented to the School Board for approval along with a request for appropriation of the required additional funds.

DFD – Bond Sales

Last Reviewed: October 20, 2016

The Board of Education is authorized to call an election on the questions of issuing bonds for the purpose of school building construction and equipping. The bonded indebtedness cannot exceed 10 percent of the assessed value of all taxable property in the school system. At the time such indebtedness is incurred, the Board shall provide for the assessment and collection of an annual tax sufficient to pay principal and interest within 30 years. The procedure governing the election and validation of such bonds shall be as prescribed by Georgia law.

DFE – Short Term Notes

Last Reviewed: October 20, 2016

The Board of Education, as it deems necessary, may vote a resolution authorizing the borrowing of money for school system purposes. The aggregate amount of all such loans outstanding at any one time shall not exceed 75 percent of the total gross income from taxes collected by the system in the preceding year or the estimated gross income from taxes in the current year.

The resolution authorizing the borrowing of funds shall state the amount to be borrowed, the length of time it is to be used, the rate of interest to be paid, the purpose for which it is borrowed and from whom it is to be borrowed. Such loans shall be payable on or before December 31 of each year and the Board cannot incur an aggregate of loans and other contracts or obligations for current expenses in excess of the total anticipated revenue of the Board for such year.

The Board President and the Superintendent shall execute the note(s) for money that is authorized to be borrowed under the resolutions passed by the Board.

DFF – Long-Term Financing and Debt Management

Last Reviewed - October 20, 2016

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.
- Is regarded positively by the rating agencies in reviewing credit quality.

The policy also:

- Establishes the criteria and process for the issuance of debt obligations in order to minimize the total cost of financing and preserve the School System's financial position.
- Transmit a message to investors and rating agencies that the School System is committed to sound financial management.

1. Conditions for issuing long-term debt

Debt financing for capital improvements and equipment generally may be appropriate when the following conditions exist:

- When one-time, non-continuous projects (those not requiring annual appropriations) are desired.
- When the School System determines that future users will receive the benefit of the capital improvement so that the cost of the improvement is appropriately paid by those future users.
- When the project is necessary to provide basic services to School System residents and students.
- When total debt, including debt issued by overlapping governments (e.g., Fulton County), does not constitute an unreasonable burden to School System taxpayers.

2. Conditions for issuing short-term debt

The Board of Education, as it deems necessary, may approve a resolution authorizing short-term borrowing of funds for school purposes. The School System will limit its short-term borrowing to cover projected cash flow shortages in the general fund through the issuance of tax anticipation notes (TANS). Also, when the School System has an approved SPLOST, short-term borrowing may occur to allow the School System to begin building construction before the sales taxes that are funding the project are collected. (Georgia Constitution, Article IX, Section V, Paragraph V). An analysis will be conducted to determine the best funding alternative which could include certain allowable interfund borrowing.

The aggregate amount of such borrowing outstanding at any one time shall not exceed 75% of the total tax revenue collected in the prior year. The borrowing must be repaid by December 31 of each calendar year.

3. Limitation on long-term debt issuance

Georgia law limits the amount of general obligation debt that the School System may issue to 10% of the assessed value of all taxable property located within the boundaries of the School System (Georgia Constitution, Article 9, Section 5, Paragraph 1).

At such time indebtedness is incurred, the Board of Education shall provide for the assessment and collection of an annual tax sufficient to retire the principal and pay the related interest within 30 year 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.
- Projecting the long term millage rate impact for general obligation bonds.

5. Debt features

The School System's bonds may be issued at a discount or premium, in order to market its bonds more effectively, achieve interest cost savings or meet other financing objectives.

The School System's bonds may include "call provisions" which would allow the School System to refinance their debt more easily when interest rates have dropped.

The School System will use either variable or fixed rate debt to finance its capital needs.

6. Refunding debt

The School System will consider refunding outstanding debt when the net present value savings (net of issuance costs and any other cash contribution), as a percentage of the refunded bonds is at least 3%. In evaluating any potential refunding, the School System will also consider the current market conditions, the term to call date and in the case of an advance refunding and future debt plans. Also, the School System may consider refunding outstanding debt (excluding general obligation bonds) when they wish to change the amortization schedule of the outstanding debt or to remove restricted bond covenants on existing outstanding debt.

7. Debt retirement

Generally, borrowings by the School System should be of a duration that does not exceed the economic life of the capital improvement that it finances and should be structured to minimize interest cost. The School System should also structure the repayment of debt to consider future financing needs and debt service requirements. The School System should design the repayment of debt so as to recapture rapidly its credit capacity for future use.

8. Full disclosure

The School System shall follow a policy of full disclosure in financial reporting and with the preparation of a bond prospectus.

9. Legal compliance

When issuing debt, the School System shall comply with all legal requirements, including the continuing disclosure requirements. This compliance includes adherence to local, state and federal legislation and bond covenants.

More specifically, the Chief Financial Officer is responsible for maintaining a system of record keeping and reporting to meet the arbitrage rebate compliance requirements of the federal tax code. This effort includes tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law, and remitting any rebatable earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the School System's outstanding debt issues.

Additionally, general financial reporting and certification requirements embodied in bond covenants are monitored to ensure that all covenants are complied with.

The School System will comply with Amended SEC Rule 15c2-12 (the "Rule") by providing secondary market disclosure for all long-term debt obligations, which are subject to the Rule. As required, the School System will submit annual financial information to all nationally recognized municipal securities repositories pursuant to the Rule, on a timely basis.

10. Credit ratings

The Chief Financial Officer is responsible for maintaining relationships with the credit rating agencies that assign ratings to the School System's various debt obligations. This effort includes providing periodic updates on the School System's general financial condition along with coordinating meetings and presentations in conjunction with a new debt issuance.

Credit ratings are the rating agencies' assessment of the School System's ability and willingness to repay debt on a timely basis. Credit ratings are an important indicator in the credit markets and can influence interest rates the School System must pay. Each of the rating agencies believes that debt management is a positive factor in evaluating issuers and assigning credit ratings. Therefore, implementing debt management practices will be viewed positively by the rating agencies and could influence the School System's credit rating and ultimately lower borrowing costs.

When the School System issues bonds, it will consider insuring the bonds, which essentially results in the highest bond rating possible which may result in lower interest costs.

11. Relationship with capital improvement program (CIP)

All bond issue requests shall be coordinated by the Finance Department during the annual budget process. Requests for the issuance of new bonds must be identified during the Facility Construction and Improvement process.

12. Competitive financing

The School System generally will conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility or the use of an unusual or complex financing or security structure.

13. Using financial specialists

The School System may employ outside financial specialists to assist it in developing a bond issuance strategy, preparing bond documents, and marketing bonds to investors.

14. Delegation and authority

The School Board shall delegate the responsibility for managing the School System's debt program to the Superintendent who shall further delegate to appropriate staff members.

DFK – Gifts and Bequests

Last Reviewed: April 23, 2015

The School System may receive donations from any source and shall use these for the overall benefit of the educational program in the system. The school system may also accept grants that benefit specific schools or programs. Individual schools may also accept gifts that will assist in furthering school strategic plans. All such donations to the individual schools must include required documentation as dictated by the Student Activity Fund Accounting Procedures Manual (SAF Manual) in Section 4.7.

Individual school PTAs, booster organizations or foundations may receive gifts or donations on behalf of the school. Such funds may be used to purchase goods or materials on behalf of the school, provided that such purchases are approved by the principal and comply with school system specifications for facilities, equipment, software or instructional materials. PTAs, school foundations or booster organizations may donate funds directly to the school activity fund for use in the school. Such funds may not be used to hire school system employees. However, community experts or coaches engaged to support extra-curricular programs outside of the regular school day may be hired with such funds. Further provisions for donations from booster organizations are specifically outlined in Policy LEC.

DG – Depository of Funds

Last Reviewed: March 17, 2016

The Board of Education shall review the services offered by local banks on a competitive bid basis before selecting a bank(s) to handle the checking accounts for school lunch, general, building and sinking funds.

DH – Bonded Employees

Last Reviewed: June 17, 2015

Before taking office, the Superintendent must provide the Board of Education with an honesty and fidelity bond in the face amount of $100,000 made payable to the Board. Such bond shall remain in effect during the Superintendent's term of office. The cost of such bond shall be an expense of the Board.

DI – Student Activity Funds

Last Reviewed: April 21, 2016

School principals are responsible for the management of all funds involving school activities. Each principal is authorized to establish a bank account in the name of the school by requesting the Superintendent's authorization to the bank to initiate such an account. Such bank account shall be used as the depository for all receipts for local school activities. Any change to the bank account which affects authorized signatures, direct or automatic debits to the account or similar matters requires the specific authorization of the Superintendent to the bank. Any requests for establishing a bank account or for making changes to a bank account should be directed to the School Based

Accounting Unit.

All proposed Student Activity Fund (SAF) purchases and all payments must be authorized by the principal, in writing, using the adopted SAF Requisition for Purchase.

Management of student activity funds requires strict compliance with the Student Activity Fund Accounting Procedures Manual (SAF Manual).

Each local school which either receives or expends any funds not accounted for in the School System's central offices must maintain their Student Activity Funds according to procedures set forth in the SAF Manual using the accounting system adopted by the District.

Each principal shall make a monthly report of all receipts and disbursements to the Superintendent or designee(s).

DIA – Accounting System

Last Reviewed: March 17, 2016

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. A Comprehensive Annual Financial Report (CAFR) will be completed within six months of the end of the fiscal year and will be presented within one month of completion.

DIBA – Fund Balance

Last Reviewed: March 17, 2016

The Board recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity of the school district and is fiscally advantageous for both the district and the taxpayer. This policy establishes guidance concerning the desired level of year end fund balance to be maintained by the district and the management of fund balance levels and is applicable only to the General Fund of the School District.
Fund balance is a measurement of available financial resources defined as the difference between total assets and total liabilities in each fund.

The Governmental Accounting Standards Board (GASB) Statement 54 distinguishes fund balance classified based on the relative strength of the constraints that control the purposes for which specific amounts can be spent.
Beginning with the most binding constraints, fund balance amounts will be reported in the following classifications:

1. Non spendable Fund Balance – Fund balance reported as “non-spendable” represents fund balance associated with inventory, prepaid items, or long-term receivables. Non spendable indicates that the respective resources are not available to be spent in any way due to their very nature and, or their lack of availability.

2. Restricted Fund Balance – Fund balance reported as "restricted" represents amounts that can be spent only on the specific purposes stipulated by law through constitutional provisions or enabling legislation or by the external providers of those resources.

3. Committed Fund Balance – Fund balance reported as "committed" includes amounts that can be used only for the specific purposes determined by a formal action of the Board. The only way "committed" funds can be removed or changed is by a formal action of the Board. The Board will maintain a committed fund balance per the below descriptions.
   a. Working Capital Reserve
      This will be established based upon 5% of annual budgeted expenditures and is intended to be permanent in nature and not subject to draw down.
   b. Catastrophic Event Reserve
      This reserve will also be established based upon 5% of budgeted annual expenditures and may be drawn down in the event of unanticipated catastrophic events.
   c. Revenue Stabilization Reserve
      This will be established based upon 5% of budgeted annual expenditures and may be drawn down in the event of a decrease in the property tax digest or reduction to state funding.

4. Assigned Fund Balance – Fund balance reported as "assigned" represents amounts intended to be used for specific purposes, but not meeting the criteria to be reported as committed or restricted fund balance. At fiscal year-end, any appropriation of existing fund balance to eliminate a projected budgetary deficit in the next year's budget is considered to be an assignment of fund balance.

5. Unassigned Fund Balance - Fund balance reported as "unassigned" represents the residual classification of fund balance and includes all spendable amounts not contained within the other classifications.

Except as provided in Paragraph #3, Committed Fund Balance, the Chief Financial Officer through the Superintendent will have the authority under this policy to assign funds for particular purposes as described in the background section.
When an expenditure is incurred that would qualify as an expenditure of either Restricted or Unrestricted fund balance those expenditures will first be applied to the Restricted Fund Balance category. When expenditures are incurred that would qualify as a use of any of the Unrestricted Fund Balance categories (Committed, Assigned, Unassigned), those expenditures will be applied in the order of Assigned first, then unassigned, and then Committed.

Funds may be assigned for other purposes as determined by the Board.

DIC – Inventories

Last Reviewed: March 22, 2017

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. The Superintendent shall develop appropriate administrative policies and procedures to implement this policy.

Each principal or administrative head, in the case of a support building, shall be responsible for maintaining a real-time, accurate, perpetual inventory of equipment and furniture in the Board of Education's business software system.

DICA – Replacement of School Property Lost Due to Theft, Vandalism, or Natural Causes

Last Reviewed: April 20, 2017

The Board of Education authorizes the establishment of a program for the replacement of equipment and furniture in the District lost due to theft, vandalism, or natural causes. Under the direction of the Superintendent, staff shall develop and maintain the administrative procedures necessary to implement this policy.

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.highlighting significant findings, recommendations and status reports on items for corrective action.

DJD – Travel Expense Reimbursements

Last Reviewed: March 17, 2016

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.

DJE – Purchasing

Last Reviewed: November 15, 2018

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 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 bid in the same manner as other purchases.

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.

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).

5. Data plans, software, or applications (apps) for non-district issued devices, including, but not limited to, smart phones, laptop computers, and tablets;

6. Cash advances;

7. Gift cards, stored value cards, calling cards, and similar products;

8. Entertainment (e.g. in-room movies for District employees traveling on business);

9. 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 quarterly review of the purchasing/corporate card program to ensure that purchase 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 greater than $100,000.00 may be made if critical to the continued operation of the office or System 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.

DJEI – Vendor Relations/Fair Employment Clause

Last Reviewed: April 23, 2015

Decisions on vendor selection will be based solely upon task-related criteria and merit, free of negative bias regarding race, handicap, color, religion, sex, national origin, age, disability or military service.

DK – Contracts for or on Behalf of Students

Last Reviewed: April 23, 2015

Each principal shall have the authority to enter into contracts and to sign checks for goods and services to be paid for out of the school's student activity funds. Checks for amounts of $10,000 or above, as well as any check payable to the principal, will require a counter signature by an Area Superintendent. Principals are responsible for the management of their schools' student activity funds. Student activity funds shall be deposited into bank accounts authorized by the Superintendent.

Disbursements out of the student activity fund may be made only upon the authorization of the principal. All receipts and disbursements must be documented in accordance with the Student Activity Fund Accounting Procedures Manual (SAF Manual).

Each principal shall make a monthly report of all receipts and disbursements to the Superintendent or designee(s).

The Superintendent or designee(s) shall develop and maintain the procedures necessary to implement this policy in accordance with any applicable laws.
Student activity funds are budgeted funds and are subject to the procurement process outlined in Policy and Operating Guideline DJE.

DN – Surplus Funds

Last Reviewed: March 17, 2016

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

All local Government 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.

Notification of change in the above state authorizations shall be made by a cancellation or replacement resolution sent to Fiscal Division, Georgia Department of Administrative Services. Until notification of such change is received by the Fiscal Division, this shall remain in full force and effect.

Other Types of Authorized Investments

- Bonds or obligations of counties, municipalities, school districts or other political subdivisions of the State of Georgia
- Bonds or obligations of the State of Georgia
- Bonds or other obligations of the United States or of subsidiary corporations of the United States Government fully guaranteed by such government.
- Obligations of agencies of the United States Government issued by the Federal Land Bank, the Federal Home Loan Bank, Federal Intermediate Credit Bank or Central Bank for Cooperatives
- Bonds or other obligations issued by any public housing agency or municipality in the United States, provided they are fully secured as to the payment of both principal and interest.
- Certificates of deposit of national or state banks, federal savings and loan associations located within the State of Georgia which have deposits insured by the Federal Savings and Loan Insurance Corporation; provided, however, that the portion of such certificates of deposit in excess of the amount insured, if any, shall be secured by deposit with the Federal Reserve Bank of Atlanta, Georgia, of one or more of the following securities in an aggregate principal amount at least equal to 110% of the amount of such excess: direct and general obligations of the State of Georgia, or of any county or municipality in the State of Georgia, obligations of the United States or subsidiary corporations of the United States Government as described above, obligations of the agencies of the United States Government described above, bonds, obligations or project notes of public housing agencies, urban renewal agencies or municipalities
- State of Georgia Local Government Investment Pool
- Agreements for the sale and repurchase for any of the securities enumerated above.

DO – Disposal of School Property

Last Reviewed: March 19, 2015

Disposal of Surplus Equipment and Other Items (except Real Estate)

The Superintendent shall establish procedures for the disposal of surplus equipment and other items (except real estate). Such procedures shall provide for disposal of these items in the manner most advantageous to the School System and shall conform to the rules and regulations of the State of Georgia governing such matters. The Board shall approve the disposal of such items.

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 or exchange such property in accordance with the procedures provided in the Official Code of Georgia Annotated 20-2-520.

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 appraisals by two professional appraisers who shall make separate reports.

DOP – Employee Pension Fund

Last Reviewed: March 22, 2018

This Funding Policy is a statement of the Fulton County Board of Education's objectives in funding the benefits to be paid by the Fulton County Schools Employees' Pension Fund. It sets forth the strategy that the Fulton County Board of Education will use to determine the contributions needed to achieve those objectives.

Fulton County Board of Education's principal objectives are to:

1. Ensure that the Pension Fund has sufficient assets on hand to pay all benefits due.
2. Minimize the annual volatility of budgeted contributions.
3. Provide for equity among different generations of taxpayers with respect to bearing the costs of the benefits.
4. Ensure that all statutory funding requirements are satisfied.

In order to achieve the objectives of this Funding Policy, the Fulton County Board of Education will base its contributions to the plans on Actuarially Determined Employer Contributions ("ADEC") prepared annually in compliance with all applicable Actuarial Standards of Practice. In order to reduce the existing and any future unfunded liability, the Fulton County Board of Education may consider funding the plan in excess of the minimum for any specific budget year. The ADEC will be determined using the following funding method elements:

1. The Entry Age Normal actuarial cost method will be used to determine the Normal Cost (the cost of benefits allocated to each year of employment) and the Actuarial Accrued Liability (the cost of benefits allocated to all past years of employment). The Entry Age Normal actuarial cost method has been selected because it allocates costs over an active member's working lifetime on a level-percent of pay basis.
2. In order to minimize the impact of investment volatility on the ADEC, an Actuarial Asset valuation method will be used that recognizes market gains or losses over a 5-year period in equal installments. A market gain or loss arises when the actual rate of return on the plan's investments is higher or lower than the assumed interest rate.
3. The plan currently has an Unfunded Actuarial Accrued Liability (UAAL), meaning that the Actuarial Accrued Liability is not fully covered by the Actuarial Value of Assets. The goal of the amortization policy is to achieve 100% funding over a period of time that provides for intergenerational taxpayer equity while minimizing contribution volatility. The UAAL will be amortized in accordance with Georgia Code Section 47-20-10 (O.C.G.A. 47-20-10), which currently requires that a change in the UAAL be amortized over a closed period that ranges from 10 to 30 years, based on the source of the change. The amortization payment will be calculated as a level dollar amount.
4. In order that the Fulton County Board of Education knows the amount of the ADEC for a fiscal year before the budget for that fiscal year has been finalized, the ADEC will be determined based on an actuarial valuation performed as of June 30th of the calendar year prior to the calendar year in which the fiscal year begins. To illustrate, the June 30, 2014 actuarial valuation will determine the ADEC for the

2015-16 fiscal year. The ADEC will include an interest adjustment to reflect the timing between the actuarial valuation date and the expected date on which the ADEC will be paid.

This Funding Policy will be reviewed by the Fulton County Schools Employees' Pension Board and the Fulton County Board of Education at least annually as part of the normal budgetary process, and will be updated following changes in the actuarial methods or assumptions, plan changes, changes in the statutory minimum required contribution, or any other events that result in either the Actuarial Accrued Liability or the Actuarial Value of Assets changing by more than 20% from one actuarial valuation date to the next. A comprehensive review of this Funding Policy will be conducted by the Fulton County Schools Employees' Pension Board and the Fulton County Board of Education tri annually in conjunction with the actuarial investigation required for submission to the state auditor.

District Procedures

DIA – Accounting System

Last Reviewed: March 17, 2016

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 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 School System applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental activities at the government-wide financial reporting level provided they do not conflict with or contradict GASB pronouncements.

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

1-A. 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.

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 at the Pension Services office.

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 Georgia Statute 20-2-2062, charter schools are considered public schools and are entitled to receive equal treatment as a public school. The source of funding for public schools includes the State of Georgia Quality Basic Education allotment as prescribed in Georgia Statute 20-2-2068-1. Other resources are received from local, federal and other state grants, and donations. Charter schools within the School System's boundaries receive allocations from the stated sources of revenue.

These charter schools are considered "*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. The financial activities of the charter schools have been presented discretely because they provide services to third-parties outside the School System.

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.

1-B. Basis of Presentation

The School System's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities and fund financial statements, which provide a more detailed level of financial information.

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.

The statement of net position presents the financial position of the governmental activities of the School System.

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 that particular function. Charges to the facilities acquisition and construction function include charges to capital outlay at the fund financial reporting level which do not meet the School System's capitalization policy. The School System does not allocate indirect expenses to functions in the statement of activities.

The statement of activities reports 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) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor 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*. Other revenue sources not properly included with program revenues

are reported as general revenues of the School System. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the School System.

Fund Financial Statements - During the fiscal year, 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.

Fund Accounting - The School System uses funds to maintain its financial records during the fiscal year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The School System uses two categories of funds: governmental and fiduciary.

Governmental Funds - 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:

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 2002 SPLOST Capital Projects Fund – This fund accounts for the special purpose local option sales tax as authorized in 2002 and is being used primarily for acquiring school sites, constructing and equipping new school facilities, and renovating existing facilities.

The 2007 SPLOST Capital Projects Fund – This fund accounts for the special purpose local option sales tax as authorized in 2007 and is being used primarily for acquiring school sites, constructing and equipping new school facilities, and renovating existing facilities.

The 2012 *SPLOST Capital Projects Fund* – This fund accounts for the special purpose local option sales tax as authorized in 2011 and is being used primarily for acquiring school sites, constructing and equipping new school facilities, and renovating existing facilities.

Debt Service Fund – This fund accounts for and reports financial resources that are restricted, committed or assigned to expenditures for general long-term debt principal and interest on the School District's 1991 and 1998 general obligation bonds.

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.

Agency Funds – These funds account for assets held by the School System as an agent for various funds, school clubs or individuals.

1-C. Measurement Focus

Government-wide Financial Statements - The government-wide 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 these funds are included on the statements of net position. The statements of changes in fund net position present increases (i.e., additions) and decreases (i.e., deductions) in net total assets. The agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

1-D. 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 Government 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).

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.

1-E. Assets, Liabilities, and Fund Equity

1-E-1 Cash, Cash Equivalents, and Investments

Cash and cash equivalents include amounts in demand deposits 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) Section 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 are stated at fair value based on quoted market prices.

The OCGA Section 36-83-4 authorizes the School System to invest in the following type of obligations:

- Obligations of the State of Georgia or of any other states
- Obligations of the United States Government
- Obligations fully insured or guaranteed by the United States Government or a United States Government agency
- Obligations of any corporation of the United States Government
- Prime bankers' acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund I)
- Repurchase agreements
- Obligations of the other political subdivisions of the State of Georgia

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. The 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 invested 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.

1-E-2 Receivables

All trade and property tax receivables are reported net of an allowance for uncollectible, where applicable.

1-E-3 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.

1-E-4 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.

1-E-5 Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 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 non-spendable, as this amount is not available for general appropriation.

1-E-6 Capital Assets

General 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 are recorded at their fair market values as of the date received. 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.

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.

Depreciation is computed using the straight-line method over the following useful lives:

Asset Class	Governmental Activities Estimated Lives	Capitalization Threshold
Buildings and improvements	15-50 years	$5,000
Furniture, equipment and vehicles	5-15 years	$5,000

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.

1-E-7 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.

1-E-8 Compensated Absences

Vacation benefits 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. Governmental funds report the compensated absence liability at the fund reporting level only "*when due*."

1-E-9 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.

1-E-10 Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity at the government-wide financial reporting level is classified as "net position."

Fund Balance – 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 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 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 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 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

Net Position - Net position represent the difference between assets and liabilities. Net position invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any long-term borrowing used for the acquisition, construction or improvement of those assets. This net position amount also is adjusted by any bond issuance deferred amounts (excluding bond issuance costs). Net

position is 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. All other net position are reported as unrestricted.

1-E-11 Interfund Activity

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.

DICA – Replacement of School Property Lost Due to Theft Vandalism or Natural Causes

Last Reviewed: April 20, 2017

- **Property Control**

The Superintendent authorizes the Cabinet member responsible for Operations/Facilities Services with responsibility for administration of replacement of school system property lost due to theft, vandalism, or natural causes. Such property includes furniture, computers and related equipment, communications devices, instructional materials, student or school records, office supplies, custodial or maintenance equipment, and any other item purchased with school or system funds other than as awards or recognition to the employee. The department responsible for Property Control shall be responsible for developing, maintaining and administering procedures and regulations which deal with reporting lost, stolen, or damaged property.

Types of losses may be of three types:

1) loss by theft;
2) damage by vandalism; and
3) loss or damage due to natural causes, i.e., fire, water, tornado, etc.

Each loss must be handled by the principal/administrator of the location with assistance from the employee reporting the loss. It is important that the proper action be taken at the earliest possible time following the discovery of a loss.

2. Reporting Losses of Property

The "Report of Stolen or Damaged Property" is to be used whenever equipment and furniture is lost due to theft, vandalism, or natural causes. The report originator completes the form and obtains the signature of the principal/administrator of the location. If items are lost due to theft or vandalism, the local police department should be notified immediately so that a police report can be filed (if the violation cannot be resolved by the local school principal/administrator).

If the item(s) lost was/were federally funded, and located within the School System, the report originator should indicate such by writing "Federally Funded" next to the item(s) on the "Report of Stolen or Damaged Property." The Property Control Department, in conjunction with the department responsible for federal property, will follow all required reporting procedures established by the federal government and the Office of Management and Budget (OMB), including but not limited to OMB Circular A-102, Attachment N as applicable.

Private schools experiencing a federally funded loss due to theft, vandalism or natural causes should report the loss immediately to the department responsible for federal property, which will complete a "Report of Stolen or Damaged Property." This report (along with a copy of the police report, if applicable) will be forwarded to the Property Control Department, where, in conjunction with the department responsible for federal property, appropriate required action will be taken, including but not limited to action in accordance with OMB Circular A-102, Attachment N, as applicable.

3. Replacement of Property

The Property Control Department will delete the item(s) from inventory and review all reports of losses to determine the feasibility of replacing stolen, vandalized and destroyed items.

If replacement of the damaged/stolen equipment and furniture can be made from Board of Education inventory, warehouse-transfer requests will be initiated by the Property Control Department to transfer the item(s) to the incident location.

The Property Control Department will notify each facility as to the status of the replacement of any damaged/stolen item.

4. Recovery of Property

Any recovery of stolen equipment and furniture will be coordinated by the Security Department. All communications with law officials, i.e., police, detectives, and/or The Georgia Bureau of Investigation will be executed through the Security Department.

Any recovered equipment and furniture will be placed in a storage area by the Warehouse Manager of Warehouse and Supply Services and will be the responsibility of the Property Control Department.

The department responsible for Property Control will return the recovered item(s) to the facility that reported the loss if replacement has not been made; and/or place the item(s) on the surplus property inventory for general distribution if replacement has been made.

In the case where an employee resigns or is terminated, all school system property in the employee's possession must be returned to the school or system administrator to whom the employee reports. If such property is not returned to the appropriate school system administrator, the cost of such property may be deducted from the employee's final pay. In the event the loss is discovered after the final payment has been made, the school system may seek remuneration for the cost of such property.
Employees who remove school property from the premises assume the risk of loss.

DJE Procedure – Replacement of School Property Lost Due to Theft, Vandalism or Natural Causes

Last Reviewed: November 15, 2018

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

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 be in compliance with 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 practice in relationships, actions, and communications.
3. Demonstrate loyalty to Fulton County Schools by diligently following the 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, 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, 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, if obtainable.

4) Purchase of item(s) with a total estimated value between $10,000.01 and $50,000.00 shall be made on the basis of three sealed quotes.

5) All purchases and contracts for goods and services that exceed $50,000.00 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, except in those instances specifically approved by the Superintendent or his/her designee when:

(a) Essential goods or services are needed in an emergency.

(b) Only one source exists for a needed good or service.

6) A purchasing card system shall be maintained and controlled by the director of contracting. This system shall allow purchases to be made by persons outside of the Contracting Department who have been designated by the 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.

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

8) 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 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, 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, if obtainable.

4) Purchase of item(s) with a total estimated value between $10,000.01 and $50,000.00 shall be made on the basis of three sealed quotes.

5) All purchases and contracts for goods and services that exceed $50,000.00 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, except in those instances specifically approved by the Superintendent or his/her designee when:

(a) Essential goods or services are needed in an emergency.

(b) Only one source exists for a needed good or service.

6) A purchasing card system shall be maintained and controlled by the director of contracting. This system shall allow purchases to be made by persons outside of the Contracting Department who have been designated by the 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.

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

8) 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 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.

B. 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.

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.

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, 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 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 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.

D. 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.

E. 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.

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 director of capital program management 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 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.) 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.

F. Sole Source Purchases

Purchases from only 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. Sole 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 source purchase will be provided prior to School Board approval of the purchase.

G. Contract Requirements

1) Each individual or entity that submits a bid or 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.

3) 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, shall be reserved.

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 working days from the time the protestable action is known, or

should be known, to file a written protest with the director of contracting or designee(s). Any written protest received from a vendor/contractor shall be responded to in writing within five business days of the receipt date of the protest. The protest may be appealed to the Superintendent or designee three days following the mailing of the decision of the director of contracting or designee(s). The Superintendent or designee shall render a decision within five business days of the receipt of the appeal and that decision shall be final.

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

H. 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.

I. 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.

J. 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 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 G. (6) of this procedure.

K. 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.

L. 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 policy.

Instructional material purchased outside the competitive procurement process will be approved by the 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.



Chart of Accounts

CHART OF ACCOUNTS

Governmental accounting systems should be organized and operated on a fund basis. All of an LUA's individual funds are first classified by category and then by generic fund type within each category. There are four categories as follows:

- **Governmental Funds** - The funds through which most LUA functions typically are financed.
- **Proprietary Funds** - The funds used to account for LUA activities that are similar to business operations used in the commercial sector; or where the reporting focus is on determining net income, financial position and cash flows.
- **Fiduciary Funds** - The funds used to account for assets held by the LUA as trustee or agent.
- **Entity Wide - Governmental Funds** - The entity-wide funds are used to record and control an LUA's general capital assets and the unmatured principal of its general long-term debt.

A three digit code identifies the accounting entity (i.e., the fund classification). Except for Quality Basic Education (QBE) accounting in the general fund, the LUA has flexibility to establish sub-funds within a fund as needed to identify projects or programs.

GOVERNMENTAL FUNDS

Code	Description
100	**General Fund** A governmental fund type used to account for all financial resources of the LUA except those required to be accounted for in another fund. In addition to the Regular QBE Allotment Sheet grants, the following State funded grants should be included in the General Fund, using the appropriate Program Code:
150	**Consolidated Schoolwide Fund** A governmental fund type used to account for the consolidation of state, local, and federal funds in support of a Title I Schoolwide Program.
200	**Debt Service Fund** A governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and paying agents fees.
300	**Capital Projects Fund** A governmental fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those of proprietary funds and fiduciary funds). The most common source of revenue in this fund is the sale of bonds. A sub-fund should be used for each capital project.
359	**Capital Projects Fund - Charter Schools** For use in reporting the local charter schools capital projects activity. A governmental fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those of proprietary funds and fiduciary funds). A sub-fund should be used for each capital project of the local charter schools. This fund will NOT roll into Fund 300.
370	**Capital Outlay** Exceptional Growth
380	**Capital Outlay** School Renovation (Federal)

CHART OF ACCOUNTS

390 **ARRA**
Impact Aid (Section 8007) CFDA 84.404A. These funds are both competitive and formula grants for those districts that currently receive impact aid funds.

400 **Schoolwide Schools**
Schoolwide School Fund

402 **Title I**

404 **Special Education**

406 **Vocational Education-Federal Funded**

408 **Title VI (Includes Title V-B effective FY 18)**
Fund 408 (CFDA# 84.358) - Effective FY 2018, the Every Student Succeeds Act (ESSA) modified the grant from a Title VI, Part B grant to a Title V, Part B grant, with the CFDA number remaining 84.358. The fund and program code to record this grant activity will remain the same.

410 **Goals 2000 Educate America - School Improvement Grants**

412 **Drug Free**

414 **TITLE II**

416 **Race To The Top Grant**
Race to the Top Grants CFDA 84.395.

418 **L4GA - Literacy for Learning, Living, and Leading in Georgia**
Federal grant to improve literacy outcomes for students from birth through grade 12. CFDA 84.371 Effective FY 2020.

420 **CARES Act Funding**

422 **Even Start**

424 **Emergency Immigrant**

426 **Breakfast Startup**

428 **Nutrition Education**

430 **CHARTER SCHOOLS-FEDERAL**

432 **EDUCATION OF HOMELESS CHILDREN**

434 **Learn and Serve America**

436 **HHS Aids Education**

438 **Transition Grant Programs**
This fund is for Transition grant programs administered by the Professional Standards Commission, to include Troops to Teachers, Transition to Teaching

440 **Georgia Sea Bilingual Project**

442 **Technology Literacy Challenge Fund**

444 **Christa Mcauliffe Fellowship Program**

446 **Nutrition Education Developmental Project - Federal Funded Grants**

460 **Title III- A LANGUAGE INSTRUCTION FOR ENGLISH LEARNERS**

462 **Title IV**

464 **Title V**

466 **School Renovation Grant - IDEA**

478 **USDA – Fresh Fruits And Vegetable Program**
This Program Is Designed To Set Aside Some Time Outside Of Lunch/Breakfast To Serve Fruits And Vegetables To Students Only.

480 **U.S.D.A - Summer Food Program**

482 **Jr. Rotc**

CHART OF ACCOUNTS

495 **ARRA Grants - Not Accounted for Elsewhere**
This fund is used to account for all other ARRA grants not included elsewhere.

500 **Principal Accounts-Governmental Funds**
Principal Accounts maintained by individual schools classified as Governmental Funds

505 **Principal Accounts - Local Charter Schools - Governmental Funds**
Principal Accounts maintained by individual local charter schools classified as Governmental Funds. Only to be used by a school district reporting the activity of the local charter school within the district.

510 **Adult Education**

512 **Post Secondary Vocational Education**

514 **Headstart**

516 **WIA**

530 **GLRS Grant**

532 **GNETS - State And Federal Grants**
Fund formerly known as SED". The program name was changed in a prior fiscal year. Fund name changed to match with the program name."

534 **Migrant Education Agency (Mea)**

536 **Family Connection**

538 **Georgia Forestry Commission**

539 **Dropout Prevention/Dropout Recovery Grants**
Dropout Prevention/Dropout Recovery Grants

540 **Children and Youth Coordinating Council / Governors Office for Children and Families**

542 **Georgia Council For The Arts**

544 **Georgia Child Care Council**

546 **Georgia Department of Community Affairs**

548 **Georgia Department of Human Resources**

549 **Governor's Office of Highway Safety**

555 **RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)**

560 **Pre-Kindergarten (LOTTERY)**

570 **K-12 (Lottery)**

589 **Governmental Funds _ Other**
Governmental Funds previously classified as Enterprise fund. After school programs, banquet/catering accounts, etc. that have been previously reported in Fund 693, Enterprise Fund, that now should be reported as a governmental fund type for financial reporting purposes.

590 **Permanent Fund**
A governmental fund to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the school district's programs.

598 **Fiscal Agent (for separate Reporting on Financial Statements)**
This special revenue fund is for recording the activity of funds in which the school district has contracted with another entity to act as fiscal agent. The terms of this agreement are of such nature that it requires reporting of the other entity in the school district financial statements. This is a rare situation and you should check with your auditor prior to using this fund.

599 **Charter Schools (START UP)**
This special revenue fund is for recording the activity of Start up charter schools so that they are included in the financial statements of the school district as a blended component unit.

CHART OF ACCOUNTS

PROPRIETARY FUNDS

Code	Description
600	**School Nutrition Service Fund**
659	**School Nutrition Service Fund - Charter Schools** For use in reporting the local charter school food service activity. This fund is only necessary for those local charter schools within a school district that account for their school food operations separately from the overall school district food operations. This fund will NOT roll into Fund 600.
690	**Internal Service Fund** A proprietary fund type used to account for the operation of organizational units within the LUA and to LUA functions which provide goods or services to other LUAs, or to other governmental units on a cost-reimbursable basis. Examples may be central warehousing and purchasing, centra data processing, and central printing and duplication operations.
693	**Enterprise Fund** A proprietary fund type used to account for operations which are financed and operated in a manner similar to private business enterprises. The costs (expenses including depreciation and indirect costs) of providing goods or services to the students or general public on a continuing basis are financed or recovered primarily through user charges. Enterprise funds also are used to account for operations where the school board or state regulatory agency has decided that periodic determination of revenues earned, expenses incurred and net income if appropriate for capital maintenance, public policy, management control, accountability or other purposes. Examples might include a bookstore operation, an athletic stadium operation, a community swimming pool operation, or after school child care operation.

CHART OF ACCOUNTS

FIDUCIARY FUNDS

Code	Description
700	**Trust And Agency Funds** A fiduciary fund type used to account for assets held by an LUA in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. Trust funds would include non-expendable trust funds, expendable trust funds, and pension trust funds. Fiduciary funds may include funds for a parent- teacher organization or a teacher organization. This fund type includes the following sub- classifications.
705	**Principal Accounts-Activity Funds** Agency funds maintained by individual schools Examples include student clubs and organizations.
710	**Expendable Trust Funds** Account for assets held by an LUA in a trustee capacity, where both the principal and earnings on principal may be expended for purposes specified in the trust agreement.
715	**Principal Accounts-Trust Funds** Account for assets held by an individual School in a trustee capacity, where both the principal and earnings on principal may be expended for purposes specified in the trust agreement.
720	**Nonexpendable Trust Funds** Account for assets held by an LUA in a trustee capacity, where only the earnings on principal may be expended and the principal must remain intact.
725	**Principal Accounts-Nonexpendable Trust Funds** Account for assets held by an individual School in a trustee capacity, where only the earnings on principal may be expended and the principal must remain intact
730	**Pension Trust Funds** Account for pension assets held by an LUA in a trustee capacity.

FIDUCIARY FUNDS

740	**Agency Funds** Account for assets held by an LUA in an agent capacity. Agency funds are custodial in nature, i.e., assets equal liabilities; therefore, they serve generally as clearing accounts.
759	**Principal Accounts - Local Charter Schools - Agency Funds** For use in reporting the local charter schools principal account activity classified as Fiduciary in nature (for example agency funds). This fund is only necessary for those local charter schools within a school district that account for their principal account activity (also referred to as school activity accounts) operations separately from the overall school district school operations.

CHART OF ACCOUNTS

ENTITY WIDE - GOVERNMENTAL FUNDS

Code	Description
800	**General Fixed Assets Account Group** Account groups to record the cost of all property, plant and equipment other than those accounted for in the proprietary funds or fiduciary funds. General fixed assets include sites, site improvements, building and building improvements, and machinery and equipment.
801	**Capital Assets – Governmental Funds** Fund used to record the cost of all property, plant and equipment other than those accounted for in the proprietary funds or fiduciary funds. Capital Assets include sites, site improvements, building and building improvements, and machinery and equipment. Includes all Governmental Funds
859	**Capital Assets - Governmental Funds - Charter Schools** For use in reporting the local charter schools capital asset activity. Fund used to record the cost of all property, plant and equipment other than those accounted for in the proprietary funds or fiduciary funds. Capital Assets include sites, site improvements, building and building improvements, and machinery and equipment. Includes all Governmental Funds. This fund will NOT roll into Fund 800 or 801.
900	**General Long-Term Debt - Governmental Funds** Account groups to record the principal amount of all long-term liabilities excluding those of the proprietary funds or fiduciary funds. The long-term liabilities include general obligation bonds, capitalized lease obligations, installment sales agreements, lega judgments, special assessments payable to cities or other governmental units, unfunded pension liabilities, and notes and warrants which are not due within one year.
902	**Pension Activity - Districtwide** Fund to be used to account for the pension activity for GASB 68 reporting requirements.
904	**Other Post-Employment Benefits (OPEB) Government-wide** Fund to be used to account for the other post-employment benefits activity for GASB 75 reporting requirements.
959	**General Long-Term Debt - Governmental Funds - Charter Schools** For use in reporting the local charter schools long term debt activity. Account groups used to record the principal amount of all long-term liabilities excluding those of the proprietary funds or fiduciary funds. The long-term liabilities include general obligation bonds, capitalized lease obligations, installment sales agreements, legal judgments, special assessments payable to cities or other governmental units, unfunded pension liabilities, and notes and warrants which are not due within one year. This fund will NOT roll into Fund 900.

LUA revenues are classified by fund, type and source. The following classification includes revenue commonly found in an LUA. This revenue listing is intended to provide a logically structured and reasonably complete revenue classification which can be adapted to meet the management and reporting needs of Georgia LUAs.

CHART OF ACCOUNTS

LOCAL SOURCES

Code	Description
1110	**AD VALOREM TAXES** Tangible and intangible taxes received for school purposes by a city or county, based on mileage rate established by the local board.
1120	**LOCAL OPTION SALES TAX** Taxes assessed by a unit other than a LUA upon the sales and consumption of goods and services.
1121	**Other Sales Taxes** Other Sales Taxes - Real Estate Transfer Taxes (RETT) and Intangible Recording Taxes. The RETT no longer a requirement to prorate these taxes between the General Fund and the Debt Service Funds. Intangible Recording Taxes have been recorded in Source 1110 in the past, but it is more
1130	**SPECIAL PURPOSE LOCAL OPTION SALES TAX**
1170	**APPROPRIATION FROM CITY OR COUNTY** Revenue received by a city or county government and transferred to the LUA.
1180	**Forest Land Protection Tax Revenue** The GEORGIA FOREST LAND PROTECTION ACT OF 2008 (O.C.G.A. 48-5-7.7) provides for an ad valorem tax exemption for property primarily used for the good faith subsistence or commercial production of trees, timber, or other wood and wood fiber products and excludes the entire value of any residence located on
1190	**OTHER TAXES** 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. There is no longer a requirement to prorate these taxes between the General Fund. and the Debt Service Funds.
1191	**TITLE AD VALOREM TAX (TAVT)** Title Ad Valorem Tax- replacement of the Birthday Tax on Vehicles.
1192	**AD VALOREM TAXES CONTRA ACCOUNT FOR TAX COLLECTION** Ad Valorem Taxes Contra Account for Tax Collection Fee
1199	**CHARTER COMMISSION LOCAL REVENUE** The pro-rata share of the local revenue being distributed to Charter Commission LEAs.
1210	**CONSESSION SALES**
1215	**CLUB DUES AND FEES** Dues and fees for club accounts
1220	**DONATIONS** Miscellaneous donations
1225	**FUNDRAISING/MISC. SALES** Fundraising and miscellaneous sales for principal accounts.
1230	**GATE RECEIPTS**
1310	**TUITION FROM INDIVIDUALS**
1320	**TUITION FROM OTHER GEORGIA LUA'S**
1330	**TUITION FROM LUA'S OUTSIDE GEORGIA**
1340	**TUITION FROM OTHER SOURCES**
1350	**SUMMER SCHOOL TUITION**
1400	**TRANSPORTATION FEES**

CHART OF ACCOUNTS

1500 **INVESTMENT INCOME**
Interest or dividends earned on investments or deposits. Also included are gains/losses realized from changes in the fair value of investments. GASBS Statement 31 requires that all investment income, including changes in fair value of investments, be reported as revenue in the operating statement. The changes in fair value for the Georgia Extended Asset Pool would be recorded here.

1611 **STUDENT SALES - BREAKFAST AND LUNCH PROGRAMS**
Funds received from students daily, weekly, or monthly for paid and reduced price meals.

1612 **STUDENT SALES – BREAKFAST PROGRAMS**
Funds received from students daily, weekly, or monthly for paid and reduced price for breakfast.

1613 **STUDENT SALES – SNACK PROGRAMS**
Funds received from students daily, weekly, or monthly for paid and reduced Snacks.

1614 **STUDENT SALES – SPECIAL MILK**
Funds received from students daily, weekly, or monthly for paid and reduced price Special Milk program.

1621 **SUPPLEMENTAL SALES - BREAKFAST AND LUNCH PROGRAMS**
Funds received from students and adults for food sold a la carte.

1622 **ADULT SALES-BREAKFAST AND LUNCH PROGRAMS**
Funds received from adults for meals.

1623 **CONTRACTED SALES - BREAKFAST AND LUNCH PROGRAMS**
Fund received for meals sold under contract to a separate entity.

1700 **STUDENT ACTIVITIES - CENTRALIZED**
Revenue from school sponsored activities which are recorded in the central accounting records. This revenue could include gate receipts, bookstore sales, student membership dues and fees, and other student activity income.

1800 **COMMUNITY SERVICE ACTIVITIES**
Revenue from community service activities operated by an LUA. For example, fees from swimming pools, child care programs, and recreation programs.

1910 **RENTAL OF PROPERTY**
Revenue from the rental of either real or personal property owned by the school district.

1920 **CONTRIBUTIONS FROM PRIVATE SOURCES**
Revenue from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.

1930 **GAIN (LOSS) ON SALE OF FIXED ASSETS (PROPRIETARY FUND TYPES ONLY)**
The amount of revenue over the book value of the fixed assets sold. For example, the gain on the sale would be the portion of the selling price received in excess of the depreciated value (book value).

1940 **Textbook Sales**
Revenue from the sale of used textbooks.

1950 **SERVICES PROVIDED OTHER LUAs OR OTHER GOVERNMENTAL UNITS**
Revenue from services provided other than for tuition. These services could include transportation, data processing, purchasing, maintenance, cleaning, consulting and guidance. This account also includes revenue from sales to LUAs.

1960 **COST OF SALES (Contra to account 1950)**
Cost of goods purchased for resale.

1970 **Operating Revenues**
Funds received for goods and services provided within the LUA or other user fees generated through an Internal Service or Enterprise Fund. Examples are sales and user charges for central warehousing and purchasing, central data processing, and central and duplication operations.

CHART OF ACCOUNTS

1985 **STUDENT SUPPLY FEES**
Revenue from students for supplies.

1990 **FEDERAL INDIRECT COST REIMBURSEMENT**
Reimbursement from federal programs with an approved indirect cost rate. The offsetting expenditure will be recorded in the appropriate funds in account 2300-880.

1995 **OTHER LOCAL REVENUES**
Revenue from local sources not otherwise classified.

STATE SOURCES

Code **Description**

3120 **TOTAL QUALITY BASIC EDUCATION FORMULA EARNINGS (STATE AND LOCAL FUNDS)**
Total QBE Program grant amounts, including Local Fair Share (except categorical grants). The net of accounts 3120, 3121, 3122, 3123, 3124, 3125 and 3140 will equal QBE state revenue. Revenue source code 3120 is further identified as revenue for the salary portion of QBE program allotments.

3121 **MID-TERM ADJUSTMENT (SALARY)**

3122 **QBE ALLOTMENT (OPERATING COSTS)**
Revenue identified as the operating cost portion of QBE program allotments.

3123 **MID-TERM ADJUSTMENT (OPERATING COSTS)**

3124 **QBE Contra Account - Austerity Reduction**
Debit entry for Austerity reduction

3125 **TOTAL STATE CATEGORICAL GRANTS**
Total QBE categorical grants, including Transportation, including Middle School Incentive, Special Instructional Assistance, Sparsity, etc.

3140 **QBE CONTRA ACCOUNT (DEBIT)**
Debit entry for total QBE program grant local fair share only.

3200 **EQUALIZATION (PARITY)**
Revenue to equalize local monies raised per student statewide.

3300 **GRANTS FROM K-12 LOTTERY**
Amounts received to fund programs supported by lottery proceeds.

3400 **GRANTS FROM PRE-K LOTTERY**
Amounts received to fund programs supported by lottery proceeds.

3510 **SCHOOL NUTRITION SERVICE GRANTS(STATE FUNDS ONLY)**
State School Nutrition Service Program grants. (Federal grants are recorded in 4510 and 4511)

3600 **CAPITAL OUTLAY GRANTS**
Entitlement for acquisition, construction, and improvement of educational facilities. Georgia State Finance and Investment Commission (GSFIC) grants are reported in this account.

3800 **OTHER GRANTS FROM GEORGIA DEPARTMENT OF EDUCATION**
Other grants from the GA DOE not classified elsewhere.

3911 **On Behalf Payments - Health Insurance**
Payments made by a state to the Department of Community Health for the benefit of the school district employees. Fund 100 only.

3912 **On Behalf Payments - Teachers Retirement**
Retirement Payments made by a state to the Teachers Retirement System for the benefit of the school district employees. Fund 100 only.

3913 **On Behalf Payments - Public School Employees Retirement**
Retirement Payments made by a state to the Public School Employees Retirement System for the benefit of the school district employees. Fund 100 only.

CHART OF ACCOUNTS

3995 **FUNDS FROM OTHER STATE AGENCIES**
Revenues from state agencies other than GA DOE.

FEDERAL SOURCES

Code **Description**

4300 **CATEGORICAL GRANTS - DIRECT FROM FEDERAL GOVERNMENT**
Grants received directly from agencies of the federal government, such as the Department of Agriculture, Energy, Defense or Education.

4510 **CHILD NUTRITION PROGRAM SERVICE GRANTS (ALL FEDERAL FUNDS EXCEPT BREAKFAST PROGRAM)**
Federal Child Nutrition Program grants, including student lunch reimbursements. (State grant is recorded in 3510).

4511 **CHILD NUTRITION PROGRAM GRANTS (FEDERAL FUNDS- BREAKFAST PROGRAM)**
Federal Child Nutrition Program grants received from GDOE only. (State grant is recorded in 3510).

4512 **CHILD AND ADULT CARE FOOD PROGRAM (CACFP) FEDERAL GRANTS**
Federal funds received from the Office of School Readiness for the Child and Adult Care Food Program.

4513 **FEDERAL REIMBURSEMENT FOR AFTER-SCHOOL SNACKS**

4520 **OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION**
Federal grants received through GDOE not classified elsewhere.

4521 **Other Federal Grants Through the Georgia Department of Education - ARRA**
ARRA grants through GADOE.

4530 **ALL OTHER FEDERAL GRANTS**
Federal grants received from sources other than the federal government or the GDOE. Included might be grants from a state agency, such as Department of Human Resources or from a fiscal agent handling grants for a federal agency.

4531 **Other Federal Grants - ARRA**
Federal grants received from sources other than the federal government or the GDOE. Included might be grants from a state agency, such as Department of Human Resources or from a fiscal agent handling grants for a federal agency.

4535 **FEDERAL GRANTS RELATED TO COVID -19**
Federal grants through GaDoe and any other agencies related to the COVID-19 pandemic.

4820 **IMPACT AID - MAINTENANCE AND OPERATION (PL 81-874)**
School assistance in federally affected areas - M & O.

4821 **Emergency Impact Aid**
Funds to assist school districts and schools in meeting the educational needs of students displaced by Hurricanes Katrina and Rita.

4822 **ARRA - Impact Aid Construction Funds**
Only to be used for Impact Aid Construction Funds received directly by the district

4830 **REVENUE IN LIEU OF TAXES**
Commitments or payments made from general revenues by the federal government to the LUA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the LUA on the same basis as privately owned property or other tax base.

4900 **REVENUES ATTRIBUTABLE TO USDA COMMODITIES**
Revenue recorded to represent the value of USDA foods received.

4995 **REVENUE FROM FEDERAL SOURCES OTHERWISE CLASSIFIED**
Revenue from other federal sources not otherwise classified.

CHART OF ACCOUNTS

OTHER FINANCING SOURCES

Code	Description
5100	**Issuance of Bonds** Capital Projects Fund receipts from the sale of general obligation bonds recorded at the face amount of the bonds (par value).
5120	**Premium or Discount on Issuance of Bonds** Proceeds from that portion of the sales price of bonds in excess of or below their par value. The premium or discount represents an adjustment of the interest rate and will be amortized using the expense account 834 or revenue
5130	**Accrued Interest on Issuance of Bonds** Proceeds from that portion of the sales price of bonds that is for accrued interest. Often bonds are not sold on face date (usually the first of the month) of the bonds. The buyer must purchase the interest and this is called the Accrued Interest.
5200	**OPERATING TRANSFERS FROM OTHER FUNDS** Amounts transferred from another fund. The offsetting transaction will be recorded in 5000-930 in the fund from which the transfer is made.
5300	**SALE OR COMPENSATION FOR LOSS OF FIXED ASSETS** Only proceeds from the sale of school property or ompensation for the loss of ixed assets. Proceeds from sales other than land, buildings, and equipment should be ecorded in account 1995.
5500	**Capital Lease Proceeds** Proceeds from capital leases. Used in preparing financial statements in accordance with GASBS 34.
5600	**Other Long Term Debt Proceeds** Proceeds from other long- term debt instruments not captured in the preceding codes (e.g. certificates of obligations, certificates of participations, Installment Sales Agreements).
5994	**Local Charter Revenue Received From School District** Revenue received by a local, start-up charter school from the parent school district. Fund 599 only. Revenue amount will offset the expenditures recorded by the school district to expenditure object code 594 for the payments to the charter schools. Effective FY 2016.
5995	**OTHER SOURCE** Any other source of funds not otherwise classified elsewhere.

OTHER ITEMS

Code	Description
6100	**Capital Contributions** Capital Assets acquired as the result of a donation or bequest of an individual, estate, other government, a corporation or an affiliate organization.
6200	**Amortization of Premium on Issuance of Bonds** Credit entries associated with amortization of debt premiums in connection with the issuance of debt. The account is used in Proprietary and Fiduciary funds only.
6300	**SPECIAL ITEMS** Used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. These include the sale of certain general governmental capital assets; sale or lease of mineral rights, including oil and gas; sale of infrastructure assets; or significant forgiveness of debt by a financial institution.

CHART OF ACCOUNTS

6400 **EXTRAORDINARY ITEMS**

Used to classify special items in accordance with GASB Statement 34. Included are transactions or events that are outside the control of the school district administration that are both unusual in nature and infrequent in occurrence. These include insurance proceeds to cover significant costs related to a natural disaster caused by fire, flood, tornado, hurricane or hail storm; insurance proceeds to cover the costs related to an environmental disaster; or large bequest to a small government by a private citizen.

The function describes the activity for which a service or material is acquired. The functions are classified into five broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisiton and Construction, and Other Outlays. Functions are further broken down into sub-functions and areas of reponsibility.

FUNCTION

Code Description

1000 **INSTRUCTION**

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. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

Note: Counselors and Technology Specialists funded through QBE are allowable to this function for expenditure control purposes.

2100 **PUPIL SERVICES**

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.

2210 **IMPROVEMENT OF INSTRUCTIONAL SERVICES**

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.

2213 **INSTRUCTIONAL STAFF TRAINING**

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

2220 **EDUCATIONAL MEDIA SERVICES**

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

CHART OF ACCOUNTS

2230 **FEDERAL GRANT ADMINISTRATION**
Activities concerned with the demands of Federal Programs grant management. Federal indirect Cost Charges should continue to be charged to 2300-880.

2300 **GENERAL ADMINISTRATION**
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.

2400 **SCHOOL ADMINISTRATION**
Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.

2500 **SUPPORT SERVICES- BUSINESS**
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.

2600 **MAINTENANCE AND OPERATION OF PLANT SERVICES**
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.

2700 **STUDENT TRANSPORTATION SERVICE** 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.

2800 **SUPPORT SERVICES - CENTRAL**
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; and public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff and the general public.

2900 **OTHER SUPPORT SERVICES**
All other support services not properly classified elsewhere in the 2000 series.

3100 **SCHOOL NUTRITION PROGRAM**
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.

CHART OF ACCOUNTS

3200 **ENTERPRISE OPERATIONS**

Activities that are financed and operated in a manner similar to private business enterprises - where the intent is to recover costs through user charges. Examples: LUA operated bookstore, cannery or freezer plant operation, stadium operation, etc.

3300 **COMMUNITY SERVICES OPERATIONS**

Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child care center for working mothers, etc.

4000 **FACILITIES ACQUISITION AND CONSTRUCTION SERVICES**

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 build-in equipment; and improvements to sites.

5000 **OTHER OUTLAYS**

Outlays which cannot be properly classified as expenditures but require budgetary or accounting control. Transfers to other funds are recorded as 5000-930.

5100 **DEBT SERVICE**

Outlays to retire the long-term debt (obligations in excess of one year) of the LUA. Included are payments of principal, interest and paying agents' fees. Interest on current loans (repayable within one year) is charged to function 2500.

CHART OF ACCOUNTS

OBJECT

This dimension is used to describe the service or commodity obtained as the result of a specific expenditure. There are nine major object categories which may be further subdivided. For state reporting, all expenditures must be classified to the objects described herein as state-required objects.

PERSONAL SERVICES-SALARIES

Code	Description
110	**TEACHERS** The contract salary of full-time and part-time teachers whose employment requires that they hold a valid Georgia teacher certificate.
111	**SCHOOL BOARD MEMBERS SALARIES** The compensation paid to the members of the local board, if paid through payroll.
112	**PREKINDERGARTEN TEACHER** The contract salary of full-time and part-time teachers or aides. Certified or non-certified teachers and aides of regular education pre-kindergarten students.
113	**SUBSTITUTE/TEMPORARY EMPLOYEE:** Portion of costs for work performed by employees of the school district who are hired on a temporary basis or as a substitute for any certified employee.
114	**SUBSTITUTE/TEMPORARY EMPLOYEE** Portion of costs for work performed by employees of the school district who hired on a temporary basis or as a substitute for any non-certified/classified employee.
115	**EXTENDED DAY - TEACHERS** Salaries for a maximum of one hour in addition to the eight-hour work day for teachers to provide students with supplementary services.
116	**PROFESSIONAL DEVELOPMENT STIPENDS** Funds awarded to qualified certified personnel for having successfully completed formal educational opportunities occurring at any time during the fiscal year outside of an employee's normal contract hours and for which either staff development units (SDUs) or college credits, earned in a regionally-accredited institution, are awarded in accordance with an approved professional development plan.
117	**EXTENDED YEAR** Additional time worked beyond the regular 190- day contract period.
118	**ART,MUSIC,PE** SALARIES PAID FOR ART, MUSIC, FOREIGN LANGUAGE, PE SPECIALIST
120	**SUPERINTENDENT, RESA DIRECTOR, TECHNICAL INSTITUTE DIRECTOR** Contract salary of superintendent, RESA Director or AVTs Director. No other positions may be included in this object.
121	**DEPUTY, ASSOC, ASSISTANT, AREA SUPERINTENDENT** Administrative officer who assists the chief executive officer of the school system.
130	**PRINCIPAL**
131	**ASSISTANT PRINCIPAL**
140	**AIDES AND PARAPROFESSIONALS** Salaries of aides and paraprofessionals who assist in the classrooms or media centers.
141	**SALARY OF SECRETARIAL STAFF** Salary of Secretarial Staff- (Account added for indirect cost calculation application).

CHART OF ACCOUNTS

142 **SALARY OF CLERICAL STAFF**
Salaries of clerical staff performing administrative support in any function.

143 **RESEARCH PERSONNEL**
Manages or is otherwise employed in any aspect of program research.

145 **INTERPRETER**
Interprets spoken communication for hearing- impaired students.

146 **ATHLETICS PERSONNEL**
Serves as or supports the system or school athletic program. Manages and directs the athletics/sports program for the school system.

148 **ACCOUNTANT**

151 **LEGAL PERSONNEL**
Manages or is otherwise employed in any aspect of providing legal services for the school system.

161 **TECHNOLOGY SPECIALIST**
Assists teachers with incorporating various types of technology into the instructional program. Use function 1000 only if LEA is subject to expenditure controls set in O.C.G.A. 20-2-167, and the position is earned through QBE allocation. Use function 2210 with job cob 445 (Technology Specialist) and job code 643 (Technology Director) when the position is school-level based. Use function 2800 when the position is centrally based.

162 **PLANNING & EVALUATION PERSONNEL**
Manages or is otherwise employed in any aspect of the selection, identification, or appraisal of the overall goals, priorities, and objectives of the school system.

163 **SCHOOL NURSE/SPECIAL EDUCATION NURSE LPN**
Registered nurse who coordinates health care services and health education services among students, families and community. Provides services to students with physical and health impairments including direct treatments, independent health care, parent and teacher consultations, and home visits.

164 **PHYSICAL/OCCUPATIONAL/MOBILITY/SPEECH THERAPIST**
Provides services to students to promote motor coordination, posture, proper positioning, mobility, and functional independence. Provides systematic techniques to orient students with visual impairments to their environments and help them move about independently.
Speech-language pathologists (sometimes called speech therapists) assess, diagnose, treat, and help to prevent communication and swallowing disorders in patients.

165 **LIBRARIAN/MEDIA SPECIALIST**
Manages the use, purchasing, inventory of teaching and learning resources including books, non- print media, and equipment.

166 **YOUNG FARMER TEACHER**
Teaches Agricultural Science to young farmers in the community.

171 **TEACHER SUPPORT SPECIALIST/DIAGNOSTIC/AUDIOLOGI**
Assists teachers with diagnosing students' learning problems and implementing instructional learning strategies. Provides diagnostic, evaluative, and support services for students with hearing impairments.

172 **ELEMENTARY COUNSELOR**
Counselor of students in grades P through 5.

CHART OF ACCOUNTS

173 **SECONDARY COUNSELOR**
Counselor of students in grades 6 through 12.

174 **SCHOOL PSYCHOLOGIST**
Psychologist who measures and interprets students' intellectual, emotional, and social development, diagnoses educational disabilities, and collaborates in the planning of educational programs.

175 **SCHOOL PSYCHOMETRIST**
Measures the intellectual, social, and emotional development of students through the administration and interpretation of psychological tests.

176 **SCHOOL SOCIAL WORKER**
Assists other school personnel and family members in solving personal adjustment problems of students and improving school attendance.

177 **FAMILY SERVICES/PARENT COORDINATOR**
Supports the student, family, and school in the coordination and delivery of collaborative based community services.

178 **GRADUATION COACH**
Graduation Coaches 7044.

179 **REHABILITATION COUNSELOR**
Provides counseling, evaluations, or other services to secondary special education students for purpose of transition to post-secondary vocational placement.

180 **BUS DRIVERS**
Salaries of full and part-time bus drivers.

181 **MAINTENANCE PERSONNEL, TRANSPORTATION MECHANIC, OT**
Maintenance technician for operating and maintaining building or grounds. Responsible for maintaining transportation fleet. Assists in transportation- related activities; includes bus monitors. Supports the campus security officer. Manages or is otherwise employed in warehousing and

184 **SCHOOL NUTRITION PROGRAM CAFETERIA**
Salaries of cafeteria managers, assistant managers, cafeteria workers or cashiers.

186 **CUSTODIAL PERSONNEL**
Responsible for the overall cleaning of the facility.

190 **OTHER MANAGEMENT PERSONNEL**
Salaries which are not classifiable to one of the objects defined above. Director of Student Services, Director of Psycho-Educational Program, Director of Child Serve, Director of Curriculum/Instruction, Special Education Director, Kindergarten Director, Federal Programs Director, Title I Director, Director of GA Learning Resources System, Vocational Director(LUA), vocational Director(RESA), Youth Apprenticeship Director, Director of Media Services, Plant Operations Director or Manager, Transportation Director/Manager, Personnel/Human Resources Director, Community School Director/Coordinator, Community School Programs Director, Adult Education Director/Coordinator, Food

CHART OF ACCOUNTS

191 **OTHER ADMINISTRATIVE PERSONNEL**

Assists with the collection, processing, and reporting of information. Information Services Personnel, Information Services Personnel

- Instructional Services, Psycho-Educational Special Education Specialist, Special Education Specialist, Kindergarten Specialist, Instructional Supervisor, Staff Development Specialist, Information Services Personnel - General Administration, Information Services Personnel - School Administration, Vocational Supervisor(School Level), Information Services Personnel - Finance and Business Services, Finance & Business Service Personnel, Information Services Personnel - Maintenance and Plant Services, Information Services Personnel - Transportation, Information Services Personnel - Central Support Services, Human Resources Personnel, Public Relations Personnel, Information Services Personnel - Other Support Services, Information Services Personnel - School Food Service, After School Program Worker.

195 **TERMINAL LEAVE PAYMENTS**

Salary payments made to separating employees for terminal benefits and/or unused leave (terminal

196 **RETIREMENT INCENTIVE PAYMENTS**

Incentive payments made to employees to encourage then to retire. These payments cannot be charged to a federal grant per OMB A-87. These payments shall be allocated to the federal grants through indirect costs. These expenditures must be charged to the General Fund

199 **OTHER SALARIES AND COMPENSATION**

Salaries associated with job codes and duties not classified elsewhere.

CHART OF ACCOUNTS

PERSONAL SERVICES-BENEFITS

Code	Description
200	**EMPLOYEE BENEFITS** Expenditures by the LUA on behalf of employees. These amounts are not included in the gross salary, but are in excess of that amount. Such payments are fringe benefit payments and, while not paid directly to employees, are part of the cost of personal services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employer benefits should include (but are not limited to) group insurance, social security, retirement, workers compensation.
210	**State Health Insurance** Employer Share of State Health Insurance paid on behalf of the employee.
220	**FICA**
230	**Teachers Retirement System** Employer share of TRS paid on behalf of employee.
240	**Employees Retirement System** Employer share of ERS paid on behalf of employee.
250	**Unemployment Compensation** Employer payment of Unemployment Insurance paid on behalf of employee.
260	**Workmen Compensation** Employer payment of Workmen Compensation premiums paid on behalf of employee.
270	**On Behalf Payments** Payments made by the state of other governments on behalf of the school district that benefit active employees of the school district. An equal revenue amount should be recorded in revenue source codes
279	**Pension Expense** Account to be used to record pension expense activity for TRS, ERS, PSERS and any local retirement systems for GASB 68 reporting requirements for the school districts. District-wide activity only. (Fund 9xx only)
280	**Benefit in Lieu of Social Security** Employer payment of Benefit in Lieu of Social Security paid on behalf of employee.
290	**OTHER EMPLOYEE BENEFITS** Other Employee Benefits paid by employer on behalf of employee.
291	**DENTAL**
292	**LIFE**
293	**ALTERNATIVE RETIREMENT**

CHART OF ACCOUNTS

PURCHASED PROFESSIONAL & TECHNICAL SERVICES

Code	Description
300	**PURCHASED PROFESSIONAL AND TECHNICAL SERVICES** 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.
310	**Contracted Service Administration:** Services is support of the various policymaking and managerial activities of the school district. Included are management consulting activities oriented to general governance or business and financial management of the school district, school management support activities, and election services and tax assessing and collecting services. (Usually used with Functions 2230, 2300, 2400 and 2500).
311	**SCHOOL BOARD MEMBERS PER DIEM** The compensation paid to the members of the local board when paid with vendor check. (Travel is paid in object 585).
321	**CONTRACTED SERVICE- NURSING SERVICES**
322	**Contracted Service - Art, Music, P.E.**
323	**Contracted Service -Counselors**
324	**Contracted Service -Technology Specialist**
330	**Contracted Service -Nursing Services**
332	**DRUG AND ALCOHOL TESTING,** Fingerprinting Expenditures for fingerprinting and drug/alcohol testing. Does not include physicals.
334	**BUS DRIVER PHYSICALS** Expenditures for bus driver's physicals. Does not include drug and or alcohol testing.
340	**Professional Legal Services** Payments made to lawyers and attorneys, including retainer fees for services to be rendered.
361	**Per Diem and Fees** Compensation on an hourly or daily fee basis for which the employer makes no payroll deduction. All employees are required to be compensated through payroll.
362	**Per Diem and Fees - Expenses** Reimbursable costs such as travel, postage, telephone, etc. in connection with services rendered on a per diem basis.

CHART OF ACCOUNTS

PURCHASED PROPERTY SERVICES

Code **Description**

410 **WATER, SEWER AND CLEANING 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.

430 **REPAIR AND MAINTENANCE SERVICES**

Expenditures for repairs and maintenance services not provided directly by school district personnel. This includes contracts and agreements covering the upkeep of buildings and equipment. Costs for renovating and remodeling are not included here, but are classified under object 720. Repair and maintenance services to buildings and equipment should be charged to function 2600 (Maintenance and Operation of Plant). Repairs and maintenance of buses should be charged to function 2700 (Student Transportation).

432 **REPAIR AND MAINTENANCE SERVICES - Technology Related**

Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g. Personal computers and servers, main frames...) and software maintenance agreements for software already purchased.

441 **RENTAL OF LAND OR BUILDINGS**

Expenditures for leasing or renting land and buildings for both temporary and long-range use by the LUA.

442 **RENTAL OF EQUIPMENT AND VEHICLES**

Expenditures for leasing or renting equipment or vehicles for both temporary and long- range use of the

443 **RENTAL OF COMPUTER EQUIPMENT**

Expenditures for leasing or renting of computer equipment including CPUs, storage devices, printers, input devices, word processors, or other equipment needed for electronic computing.

444 **OTHER RENTALS**

Expenditures for other rentals not classifiable under object 441 or 443.

490 **OTHER PURCHASED PROPERTY SERVICES**

Expenditures for other property services which are not classifiable to one of the objects described above.

CHART OF ACCOUNTS

OTHER PURCHASED SERVICES

Code Description

511 **STUDENT TRANSPORTATION PURCHASED FROM ANOTHER LUA WITHIN STATE**
Amounts paid to other school districts within the state for transporting children to and from school and school-related events. These include payments to individuals who transport themselves or their own children or for reimbursement of transportation expenditure/expenses on public carriers. Expenditures for rental of buses that are operated by school district personnel are recorded not here but under object 442. (used only with function 2700)

519 **STUDENT TRANSPORTATION PURCHASED FROM OTHER SOURCES**
Payments to persons or agencies other than school districts for transporting children to and from school and school-related events. (used only with function 2700)

520 **INSURANCE (OTHER THAN EMPLOYEE BENEFITS)**
Expenditures for all types of insurance coverage except employee benefits. Property insurance should be recorded in function 2600, transportation insurance in 2700 and fidelity bonds in 2300 and 2500. Liability insurance may be charged, as appropriate, to the functions indicated above.

530 **COMMUNICATION**
Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication, data communication services to establish or maintain computer based communications, networking, and internet services, video communications services to establish or maintain one-way or two-way video communications via satellite, cable or other devices and postal communication services to establish postage machine rentals, postage express delivery services and couriers.

532 **Communications – Web-based Subscriptions and Licenses**
This category includes licenses and fees for services such as subscriptions to research materials over the Internet (such as downloads). Expenditures for purchased software should be coded to object 612 if the software was not capitalized or object 735 if the purchased software is eligible for capitalization.

561 **TUITION TO OTHER GEORGIA LUAs**
Expenditures for tuition to other LUAs outside Georgia. LUAs within the state of Georgia.

562 **TUITION TO LUAs OUTSIDE GEORGIA**
Expenditures for tuition to LUAs outside Georgia.

563 **TUITION TO PRIVATE SOURCES**
Tuition paid to private schools or organizations. Payments made to non-governmental entities for supplemental services would be included here.

569 **OTHER TUITION**
Tuition paid to state and other governmental organizations for specialized instructional services.

570 **FOOD SERVICE MANAGEMENT**
Expenditures for the operation of a local food service facility by other than employees of the school district. Included are contracted services, such as food preparation, associated with food service operation. Direct expenditure by the school district for food, supplies, labor, and equipment would be charged to the appropriate object codes. (Used only with function 3100)

CHART OF ACCOUNTS

580 **TRAVEL - EMPLOYEES**

Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. Consultants' travel is recorded in object 300. Travel for Board members should be included here if their salary is recorded in object 111.

585 **TRAVEL - SCHOOL BOARD MEMBERS**

Expenditures for transportation, meals, hotel and other travel- related expenses for board members, not classified as employees. If the board members are paid through salary object code 111, then the board member travel must be paid against object 580.

591 **COMMODITY HAULING (OUTSIDE CONTRACTS)**

Expenditures to haul USDA commodities for use in the School Food Service Program or other feeding programs sponsored by the LUA such as the Child Care Food Program.

593 **PAYMENTS FOR PASS THROUGH FUNDS**

Payments made by the school district to other entities for pass- through funds when the district is acting as the fiscal agent or grantor.

594 **PAYMENTS FOR CHARTER SCHOOLS**

Payments made by the school district to charter schools for their portion of state and local funds.

595 **OTHER PURCHASED SERVICES**

Expenditures for all other purchased services which are not classifiable under other codes. This includes services purchased from another LUA outside Georgia.

596 **RESIDENTIAL FACILITIES**

Residential Facilities

597 **Subcontracts and Sub-Awards in Excess of the First $25,000**

SUPPLIES

Code **Description**

610 **SUPPLIES**

All supply items which cannot be properly classified as technology supplies, computer software, energy, food usage, textbooks or books and periodicals, as defined in objects 611, 612, 620, 630, 641 and 642. This would include office supplies, paper, cleaning supplies, etc. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.

611 **SUPPLIES-TECHNOLOGY RELATED**

Technology related supplies including supplies that are typically used in conjunction with technology related hardware or software. Some examples are CD's, flash or jump drives, parallel cables, and monitor stands. E- readers, including Kindles and iPads that fall below capitalization thresholds should be reported here as well. Purchased software costs below the capitalization threshold should be reported in 612- Computer Software.

612 **COMPUTER SOFTWARE**

Expenditures for the purchase of computer software which has already been developed. Contracted services for developing software would be recorded in object 300.

615 **EXPENDABLE EQUIPMENT**

Items purchased with a per-unit cost of less than $5000, which might otherwise be classified as "equipment" rather than "supplies". Examples: calculators, chairs, tables, projectors, video- cassette recorders, etc. An inventory of these tems should be maintained for control purposes.

CHART OF ACCOUNTS

616 **EXPENDABLE COMPUTER EQUIPMENT**

Items purchased with a per- unit cost of less than $5000, which might otherwise be classified as "equipment" rather than "supplies." Examples: Printers, Disk Drives, etc..

620 **ENERGY**

Expenditures for energy, including electricity, gas, oil, coal, gasoline, diesel fuel, and other services rom public or private utilities.

630 **PURCHASED FOOD**

Food purchased for use the School Nutrition Program.

635 **FOOD ACQUISITIONS- USDA**

The Value of donated commodities received from the USDA.

640 **Digital/Electronic Textbooks**

Expenditures for the purchase of digital/electronic textbooks and workbooks used in the classroom or as instructional materials (including any licensing and software fees for these materials). Also would include the software licenses and fees for subscriptions for instructional materials over the Internet (such as downloads). For example, an electronic alternative to hardcopy textbook or workbook.

641 **TEXTBOOKS - PRINTED**

Expenditures for the purchase of textbooks and workbooks used in the classroom. The cost of binding and repairing textbooks is reported here also.

642 **BOOKS (OTHER THAN TEXTBOOKS) AND PERIODICALS**

Expenditures for the purchase of all books and periodicals (other than textbooks) available for general use, including reference books. The cost of binding and repairing reference books in the Media Center is reported here.

CHART OF ACCOUNTS

PROPERTY

Code **Description**

710 **LAND ACQUISITION AND DEVELOPMENT**

Expenditures for the purchase or acquisition of land and the improvements thereon.

715 **LAND IMPROVEMENTS**

Expenditures for improvements of land including grading, landscaping, sidewalks, driveways, retaining walls, hydrant installation, initial surfacing and soil treatment of athletic fields, fences and underground storage tanks (not a part of building service systems).

720 **BUILDING ACQUISITION,CONSTRUCTION, AND IMPROVEMEN**

Expenditures for acquiring existing buildings and for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings. Buildings built and alterations performed by the LUA's own staff are charged to objects 190, 200, 610 and 730 as

730 **PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU**

Expenditures for initial, additional, and replacement items of equipment such as machinery, furniture and fixtures, and vehicles. To be charged to equipment, an item must meet the following criteria: **a.** The cost must be $5,000 or more per unit. **b.** The life expectancy must be more than one year.

732 **PURCHASE OR LEASE-PURCHASE OF BUSES**

Expenditures for purchase or lease-purchase of buses to transport students are recorded under this

734 **PURCHASE OR LEASE- PURCHASE OF EQUIPMENT - TECHNOLOGY RELATED**

Expenditures for technology related equipment and technology infrastructure. These cost include those associated with the purchase of lease-purchase of network equipment, services, PC's, printers, other peripherals, devices and wiring/cables/network switches (network infrastructure). Items charged here must meet the two criteria noted in object 730 for equipment purchases.

735 **PURCHASE OF SOFTWARE TO BE CAPITALIZED**

Expenditures for the purchase of software used for education or administrative purposes that exceed the district's capitalization threshold. All purchases under the threshold should be charged to object 612.

740 **DEPRECIATION EXPENSE-LAND IMPROVEMENTS**

The portion of the cost of land improvements which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.

742 **DEPRECIATION EXPENSE-BUILDINGS**

The portion of the cost of buildings which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.

744 **DEPRECIATION EXPENSE- EQUIPMENT**

The portion of the cost of equipment which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.

745 **DEPRECIATION EXPENSE - INFRASTRUCTURE**

The portion of the cost of infrastructure which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.

CHART OF ACCOUNTS

746 **DEPRECIATION EXPENSE- BUSES**

The portion of the cost of busses which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.

748 **DEPRECIATION EXPENSE- COMPUTERS**

The portion of the cost of computers which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.

750 **PURCHASE OF INFRASTRUCTURE**

Expenditures for the Purchase / installation of infrastructure assets. These items include water/sewer systems, roads, bridges, and other capital items that have significantly longer useful lives than other

781 **AMORTIZATION EXPENSE- INTANGIBLE ASSETS**

The portion of the cost of an intangible asset which is charged as an expense during a particular period. In accounting for amortization, the cost of an intangible asset is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.

OTHER OBJECTS

Code **Description**

810 **DUES AND FEES**

Expenditures for registration fees, dues for systems' or individuals' membership in professional or service organizations, or for various fee charges. (Only fees paid to a paying agent for services in connection with bonded indebtedness are recorded in function 5100).

811 **Regional Or County Library Dues**

FUNCTION 2220 - (Account added for indirect cost calculation application)

812 **RESA FEES**

RESA Membership fees should be charged to function 2900. Other RESA Contracts should be charged to appropriate Function. Repairs and Maintenance Contracts can be charged to Object 430.

830 **INTEREST**

Expenditures for interest on notes payable or bonds.

831 **REDEMPTION OF PRINCIPAL**

Expenditures to retire bonds (including current and advance refunding) and long-term loans.

833 **AMORTIZATION OF BOND ISSUANCE AND OTHER DEBT RELATED COSTS**

Expenses in connection with the amortization of bond and other debt issuance costs, including lease-purchase debt issuance costs. Included are amortized deferred gain and loss amounts in connection with the defeasance of bonds. This code is used in Proprietary and Fiduciary funds only. Also used on the Entity Wide statements.

834 **AMORTIZATION OF PREMIUM AND DISCOUNT ON ISSUANCE OF BONDS**

Expenses amortized as debt premium and/or discount in connection with the issuance of debt. This account is used in Proprietary and Fiduciary funds only and also on the Entity Wide Statements. An additional revenue account 6200 has been established for accounting for the amortization of debt premiums such that districts may report premium and discount amortization separately as required in certain sates (or where only credits may reported for revenue codes and only debits for expenditure codes). However, account 834 may be used to record all discount and premium amortization (reported as a contra revenue).

CHART OF ACCOUNTS

880 **FEDERAL INDIRECT COST CHARGES**

Expenditures to record the indirect costs permitted under Federal grant administration rules and approved by the GDOE. The offsetting revenue will be recorded in General Fund, Revenue Source 1990.

881 **SCHOOLWIDE SCHOOLS**

Use to allocate costs from Fund 400 to participating federal grants. The system- wide total for Object 881 should always have a zero balance.

890 **OTHER EXPENDITURES**

Expenditures for goods and services not otherwise classified above, such as reimbursement for college courses. For the DE Form 0046, detail is required if the object 890 expenditures in a function exceed 10% of that function total.

OTHER USES

Code **Description**

910 **REDEMPTION OF BOND PRINCIPAL (FUNCTION 5100) Not valid for FY 2006**

Outlays from current funds to retire bonds.

930 **OPERATING TRANSFERS TO OTHER FUNDS**

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

950 **SPECIAL ITEMS**

Used to classify items in accordance with GASB Statement 34. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. Examples would include sales of certain government capital assets; significant forgiveness of debt.

960 **EXTRAORDINARY ITEMS**

Used to classify items in accordance with APB Opinion No. 30. Included are transactions or events that are both unusual in nature and infrequent in occurrence. Examples would include the significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hail storm; costs related to an environmental disaster.

990 **OTHER USES**

Other uses of funds which are not properly classifiable as expenditures but require budgetary or accounting control.

Fulton County Schools

Where Students Come First

Financial Section FY2022



Trinity S. 12th Grade – Riverwood HS



Revenue Summary

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 FY22.

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 FY21, the FCS millage rate is 17.796 for Maintenance and Operations.

In FY22, property taxes are projected to account for approximately 64.33% of the school district's revenues. The preliminary 2021-2022 fiscal year estimate of the local tax digest revenues is based on information available as of January 2021.

Other Local Revenues

In FY22, other local funds that Fulton County School System expects to receive will generate approximately 2.02% of local revenues. This money is received from interest on investments, tuition revenues (summer school, out-of-district tuition), facility rentals, field trips, sale of vehicles, contributions/donations, etc.

State Revenues

The State of Georgia contributes 32.35% 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 = $2,775.21

T & E Percentage = 48.34%

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.

Federal Revenues

Federal Revenues include JROTC funding, indirect cost from federal categorical grants such as all Title Grants (Title I, Title IIA, Title III, Title IV, Title V and Title VIB, CARES), and federal meal reimbursement. Direct federal grants account for approximately .30% of total district 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.





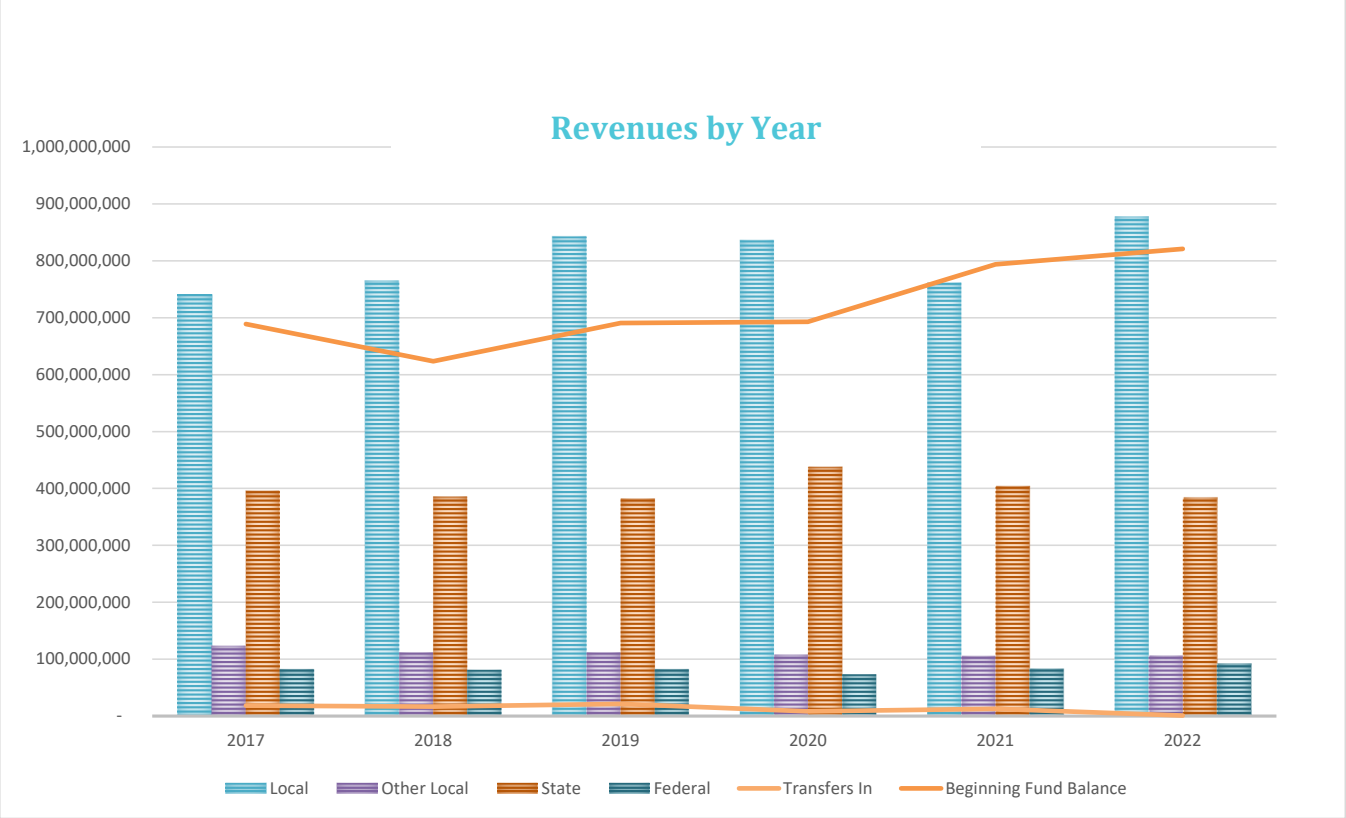


QBE Programs and Weights

Program Description	Program Weight
EARLY INTERVENTION	
Kindergarten	2.0527
Grades 1 - 3	1.8065
Grades 4 - 5	1.8006
REGULAR EDUCATION	
Kindergarten	1.6627
Grades 1 - 3	1.2903
Grades 4 - 5	1.0375
Grades 6 - 8	1.0298
Grades 9 - 12	1.0000
Vocational Lab 9 - 12	1.1868
MIDDLE GRADES 6 – 8	1.1347
REMEDIAL EDUCATION	
Grades 9 - 12	1.3511
SPECIAL EDUCATION	
Category I	2.3968
Category II	2.8181
Category III	3.5865
Category IV	5.8151
Category V	2.4630
TAG	1.6699
ESOL	2.5662
ALTERNATIVE EDUCATION	1.4802

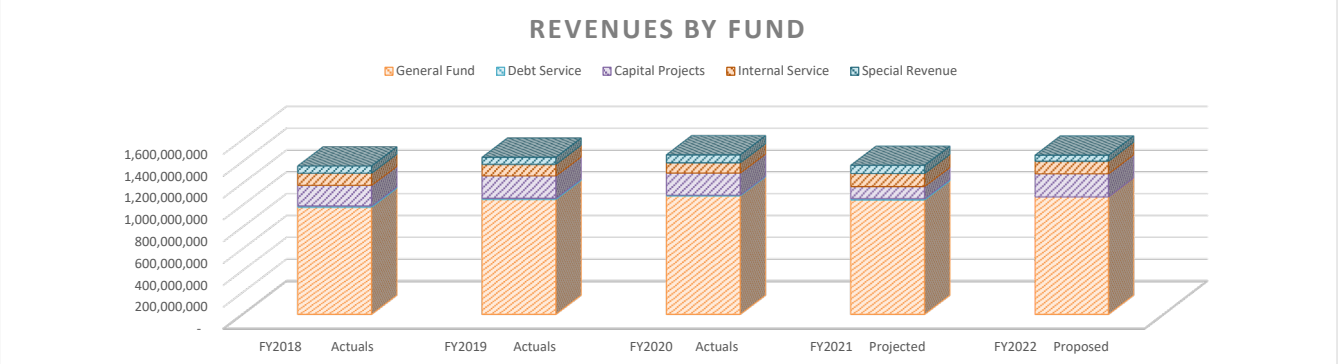
Revenue and Other Sources By Year (All Funds)

Fiscal Year	Local	Other Local	State	Federal	Total Revenue	Transfers In	Beginning Fund Balance	Total Funds Available
2017	740,893,394	122,810,461	395,141,979	82,391,178	1,341,237,012	18,279,793	688,725,679	2,048,242,483
2018	764,830,838	111,652,570	385,426,506	81,001,265	1,342,911,180	16,829,100	623,491,705	1,983,231,985
2019	842,305,286	111,515,257	381,904,386	82,569,642	1,418,294,572	21,371,379	690,838,773	2,130,504,724
2020	835,742,109	107,390,691	437,680,822	73,070,557	1,453,884,179	8,318,786	692,877,099	2,155,080,064
2021	761,123,168	105,206,865	403,527,716	83,192,194	1,353,049,943	12,887,238	793,969,841	2,159,907,022
2022	877,133,147	105,684,345	383,433,172	92,095,246	1,458,345,910	902,600	820,983,788	2,280,232,298
FY22 Per Pupil	***28,995***	***3,494***	***12,675***	***3,044***	***48,208***	***30***	***-***	***48,238***



Revenue and Other Sources
By Fund
(All Funds)

Fund	Fund Name	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
100	General Fund	981,195,601	1,052,276,088	1,085,586,235	1,047,857,250	1,075,807,511	2.67%
200	Debt Service Fund	12,176,727	11,339,580	7,311,716	12,140,000	-	-100.00%
3xx	Capital Projects Fund	187,819,286	205,016,408	202,190,727	111,081,813	212,251,626	91.08%
400	School Programs for Title Grants	-	-	28,852	-	-	0.00%
402	Title I	26,767,377	24,698,679	25,534,117	21,540,770	22,347,089	3.74%
404	Special Education	18,325,414	17,775,158	13,357,637	21,835,027	18,340,590	-16.00%
406	Vocational Education-Federal Funded	683,189	779,671	688,371	590,639	788,234	33.45%
414	Title II	2,588,120	2,571,768	2,316,520	3,900,958	2,699,217	-30.81%
420	Cares Act - COVID-19	-	-	-	15,313,505	-	-100.00%
430	Charter Schools - Federal	345,065	1,489,585	164,889	-	-	0.00%
432	Education Of Homeless Children	74,013	67,113	75,768	94,250	80,000	-15.12%
460	TITLE III	841,049	903,583	716,292	992,916	810,100	-18.41%
462	TITLE IV	529,995	1,065,518	1,625,299	1,582,669	1,609,527	1.70%
478	USDA - Fresh Fruits and Vegetables	641,385	648,759	523,434	397,627	-	-100.00%
484	National Clean Diesel Assistance	1,569,678	2,144,044	2,436,804	500,324	-	-100.00%
485	Dera School Bus Rebate	-	-	180,000	-	-	-100.00%
493	Students Against Destructive Decision	1,947	4,775	-	-	-	0.00%
499	Crest-Ed	162,825	148,578	-	-	-	0.00%
500	Principal's Account	2,586,229	2,132,005	15,808,974	-	-	0.00%
542	Georgia Council for the Arts	-	5,000	5,000	3,750	-	-100.00%
549	Students Against Destructive Decision	-	152	2,031	-	-	0.00%
553	Bus Driver Rodeo	-	2,106	-	-	-	0.00%
554	Cabinet Reimbursement Fund	-	226,083	23,656	26,394	-	-100.00%
559	Non Fed & Non State Pgms	2,771,888	1,068,964	511,504	648,557	-	-100.00%
560	Pre-Kindergarten (Lottery)	7,427,510	7,770,818	8,306,745	6,567,396	8,940,878	36.14%
580	SHAPE Initiative	513,996	775,408	316,827	383,274	-	-100.00%
581	Miscellaneous Grants	-	154,466	144,590	21,734	-	-100.00%
582	Stuff The Bus	-	-	-	6,625	-	-100.00%
583	Tiny Grant Award	11,851	1,518	6,615	1,600	-	-100.00%
588	Fulton Education Foundation	135,943	(395)	-	-	-	0.00%
600	School Nutrition	40,112,038	40,896,739	33,843,249	42,851,239	43,834,692	2.30%
700	Pension	56,080,521	47,740,724	41,673,086	58,320,448	55,890,137	-4.17%
705	School Activity	16,378,634	17,963,055	18,824,026	19,278,418	15,848,908	-17.79%
	Total	**1,359,740,280**	**1,439,665,951**	**1,462,202,965**	**1,365,937,181**	**1,459,248,509**	**6.83%**
	Per Pupil	**45,576.87**	**49,242.92**	**50,219.91**	**46,381.57**	**48,238.03**	**4.00%**

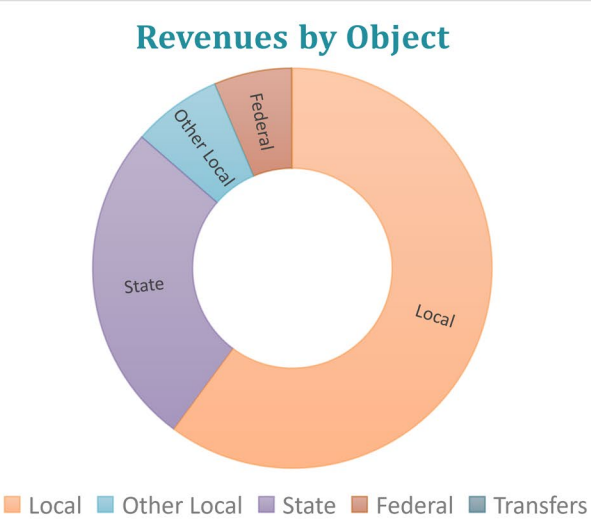


Revenue and Other Sources By Object (All Funds)

Object	Object Name	Local	Other Local	State	Federal	Transfers In	Total Funds Available
1110	Ad Valorem Taxes	648,756,858	-	-	-	-	648,756,858
1130	Special Purpose Local Option Sales Tax	195,386,195	-	-	-	-	195,386,195
1190	Other Taxes	5,613,791	-	-	-	-	5,613,791
1191	Title Ad Valorem Tax (Tavt)	27,376,304	-	-	-	-	27,376,304
1310	Tuition From Individuals	-	1,012,500	-	-	-	1,012,500
1500	Investment Income	-	26,596,197	-	-	-	26,596,197
1611	Student Sales - Breakfast And Lunch Programs	-	6,816,827	-	-	-	6,816,827
1621	Supplemental Sales - Breakfast And Lunch Programs	-	4,490,018	-	-	-	4,490,018
1622	Adult Sales - Breakfast And Lunch Programs	-	293,924	-	-	-	293,924
1623	Contracted Sales - Breakfast And Lunch Programs	-	835,868	-	-	-	835,868
1910	Rental Of Property	-	1,522,079	-	-	-	1,522,079
1931	Sale Of Land Improv	-	3,000,000	-	-	-	3,000,000
1932	Sale Of Buildings	-	6,025,000	-	-	-	6,025,000
1933	Sale Of Buses And Other Motor Vehichels	-	22,000	-	-	-	22,000
1970	Operating Revenues	-	550,000	-	-	-	550,000
1990	Federal Indirect Cost Reimbursement	-	4,240,276	-	-	-	4,240,276
1995	Other Local Revenues	-	20,276,019	-	-	-	20,276,019
1996	Fingerprint Background	-	3,500	-	-	-	3,500
3120	Total Quality Basic Education Formula Earnings (State And Local Funds)	-	-	515,148,245	-	-	515,148,245
3122	Qbe Allotment (Operating Costs)	-	-	45,425,248	-	-	45,425,248
3124	Qbe Contra Account - Austerity Reduction	-	-	(15,082,731)	-	-	(15,082,731)
3125	Total State Categorical Grants	-	-	6,902,538	-	-	6,902,538
3140	Qbe Contra Account (Debit)	-	-	(199,270,636)	-	-	(199,270,636)
3400	Grants From Pre-K Lottery	-	-	8,038,278	-	-	8,038,278
3510	School Nutrition Service Grants (State Funds Only)	-	-	972,680	-	-	972,680
3600	Capital Outlay Grants	-	-	15,089,698	-	-	15,089,698
3800	Other Grants From Georgia Department Of Education	-	-	5,174,852	-	-	5,174,852
3955	Medicaid Reimbursement	-	-	535,000	-	-	535,000
4300	Categorical Grants - Direct From Federal Government	-	-	-	13,815,578	-	13,815,578
4510	Child Nutrition Program Service Grants (All Federal Funds Except Breakfast Program)	-	-	-	19,977,932	-	19,977,932

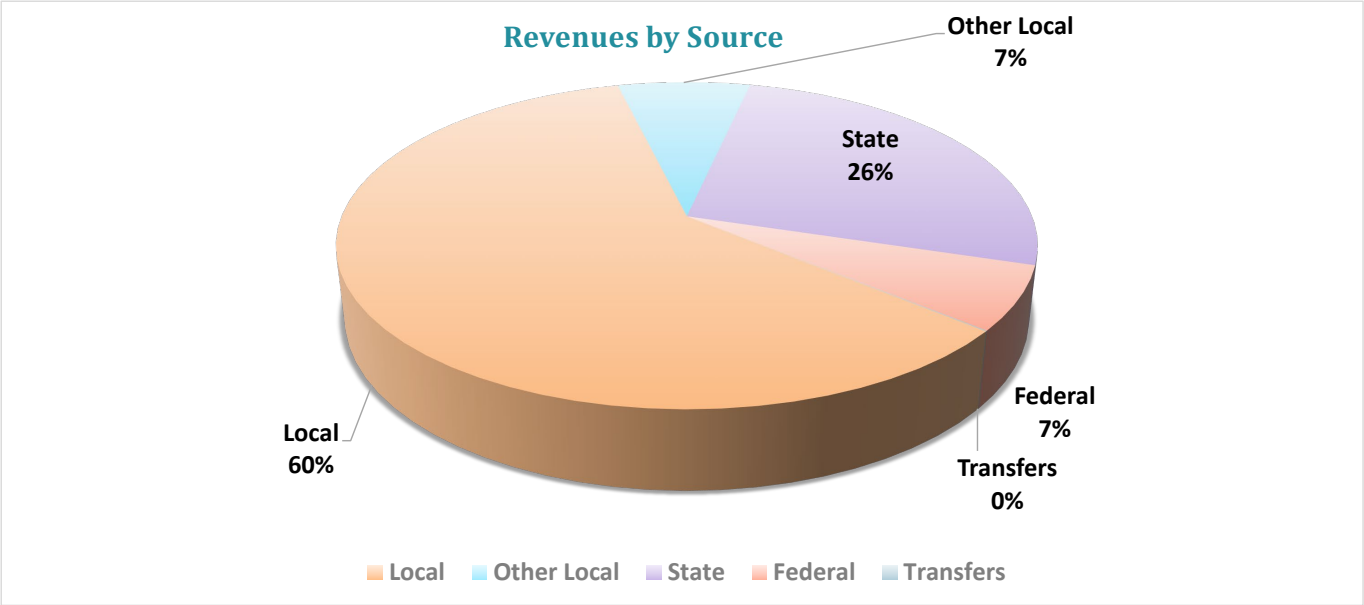
Revenue and Other Sources By Object (All Funds)

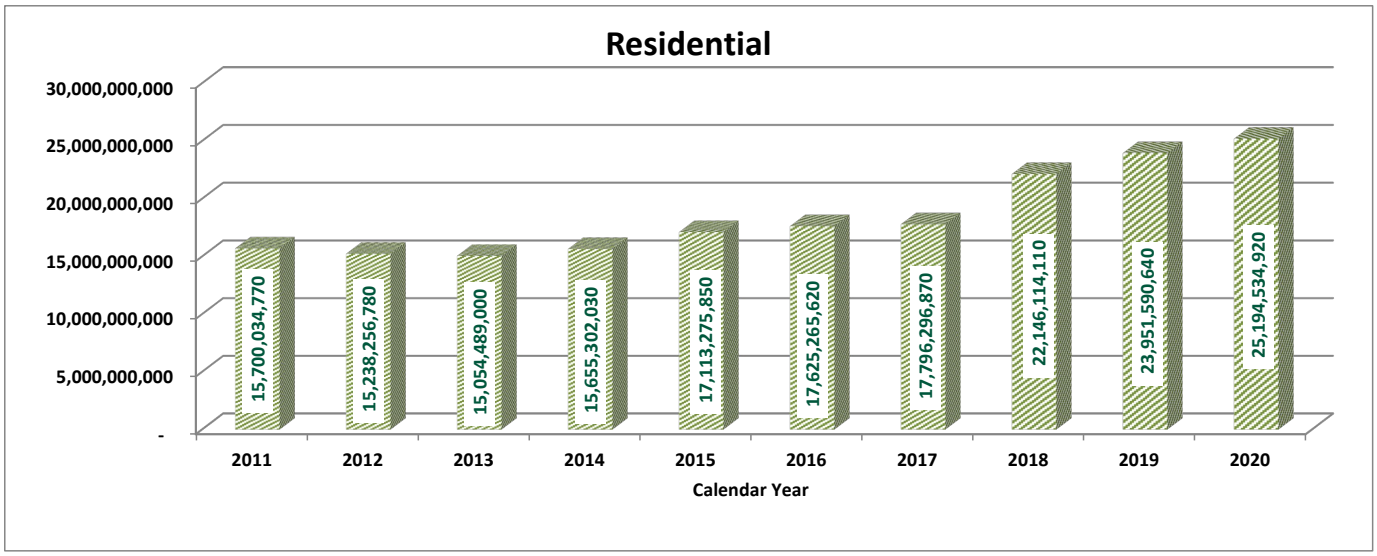
Object	Object Name	Local	Other Local	State	Federal	Transfers In	Total Funds Available
4511	Child Nutrition Program Grants (Federal Funds-Breakfast Program)	-	-	-	7,103,708	-	7,103,708
4513	Federal Reimbursement For After-School Snacks	-	-	-	78,273	-	78,273
4520	Other Federal Grants Through Georgia Department Of Education	-	-	-	46,674,757	-	46,674,757
4535	Federal Grants Related to COVID-19	-	-	500,000	-	-	500,000
4900	Revenues Attributable To Usda Commodities	-	-	-	2,759,462	-	2,759,462
4995	Revenue From Federal Sources Not Otherwise Classified	-	-	-	1,685,536	-	1,685,536
5200	Operating Transfers From Other Funds	-	-	-	-	902,600	902,600
5300	Sale Or Compensation For Loss Of Fixed Assets	-	10,000	-	-	-	10,000
8000	Pension Gold - Other Service	-	2,665,000	-	-	-	2,665,000
8001	Pension Gold - Employer Contribution	-	27,325,137	-	-	-	27,325,137
	Total	**877,133,147**	**105,684,345**	**383,433,172**	**92,095,246**	**902,600**	**1,459,248,510**
	Per Pupil	**28,995**	**3,494**	**12,675**	**3,044**	**30**	**48,238**

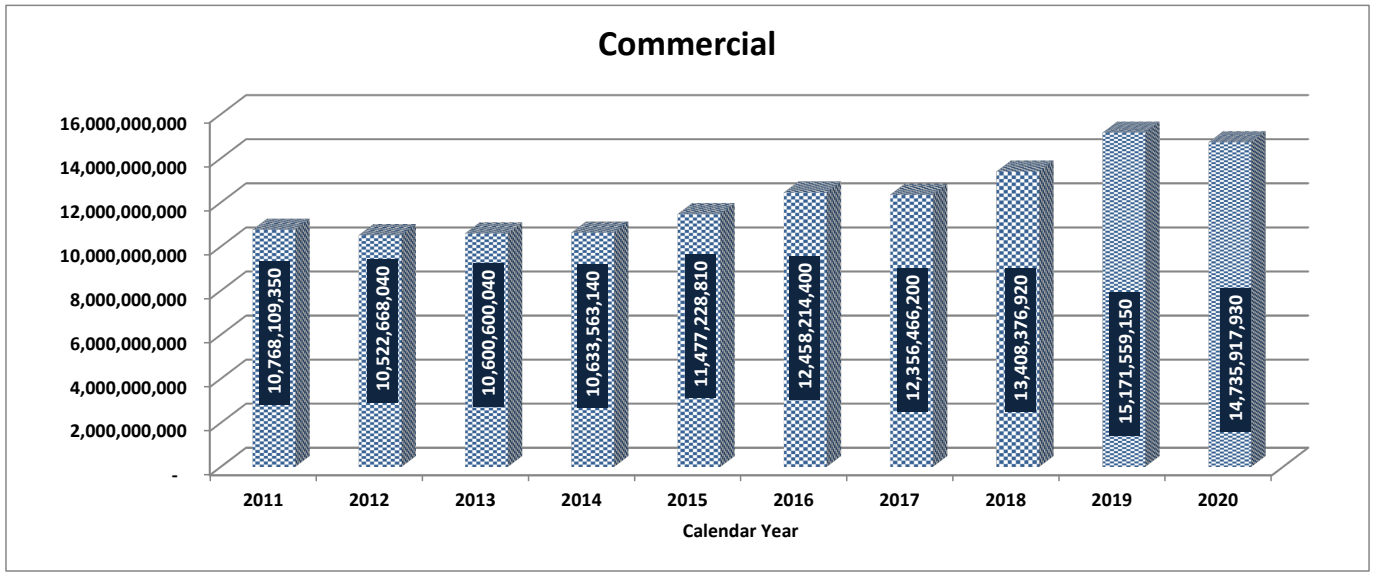


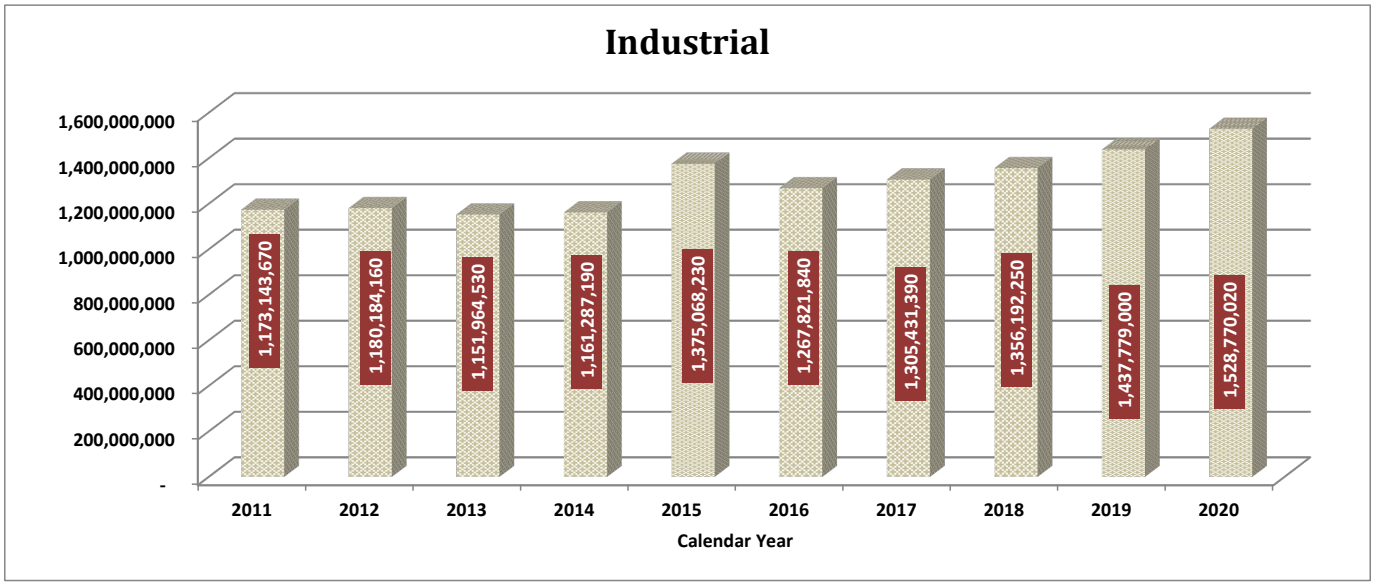
Revenue and Other Sources
By Source
(All Funds)

Fund	Fund Name	Local	Other Local	State	Federal	Transfers In	Total Funds Available
100	General Fund	681,746,952	21,412,466	358,832,516	13,815,578	-	1,075,807,511
3xx	Capital Projects Fund	195,386,195	90,197	15,089,698	1,685,536	-	212,251,626
402	Title I	-	-	-	22,347,089	-	22,347,089
404	Special Education	-	-	-	18,340,590	-	18,340,590
406	Vocational Education-Federal Funded	-	-	-	788,234	-	788,234
414	Title II	-	-	-	2,699,217	-	2,699,217
432	Education Of Homeless Children	-	-	-	80,000	-	80,000
460	TITLE III	-	-	-	810,100	-	810,100
462	TITLE IV	-	-	-	1,609,527	-	1,609,527
560	Pre-Kindergarten (Lottery)	-	-	8,038,278	-	902,600	8,940,878
600	School Nutrition	-	12,442,637	1,472,680	29,919,375	-	43,834,692
700	Pension	-	55,890,137	-	-	-	55,890,137
705	School Activity	-	15,848,908	-	-	-	15,848,908
	Total	**877,133,147**	**105,684,345**	**383,433,172**	**92,095,246**	**902,600**	**1,459,248,509**
	Per Pupil	**28,995**	**3,494**	**12,675**	**3,044**	**30**	**48,238**

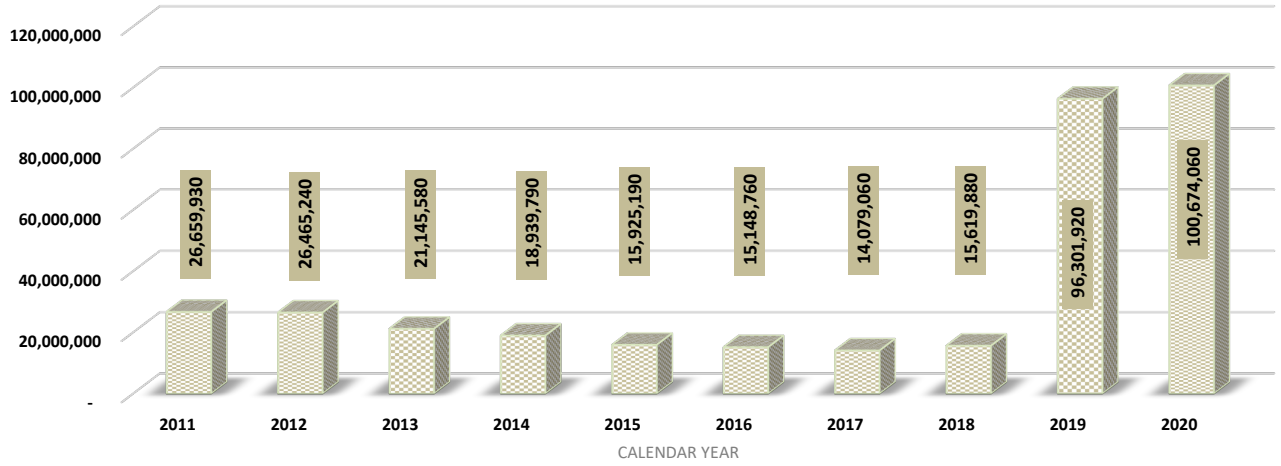



Residential
30,000,000,000
25,000,000,000
20,000,000,000
15,000,000,000
10,000,000,000
5,000,000,000
-
15,700,034,770
15,238,256,780
15,054,489,000
15,655,302,030
17,113,275,850
17,625,265,620
17,796,296,870
22,146,114,110
23,951,590,640
25,194,534,920
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
Calendar Year

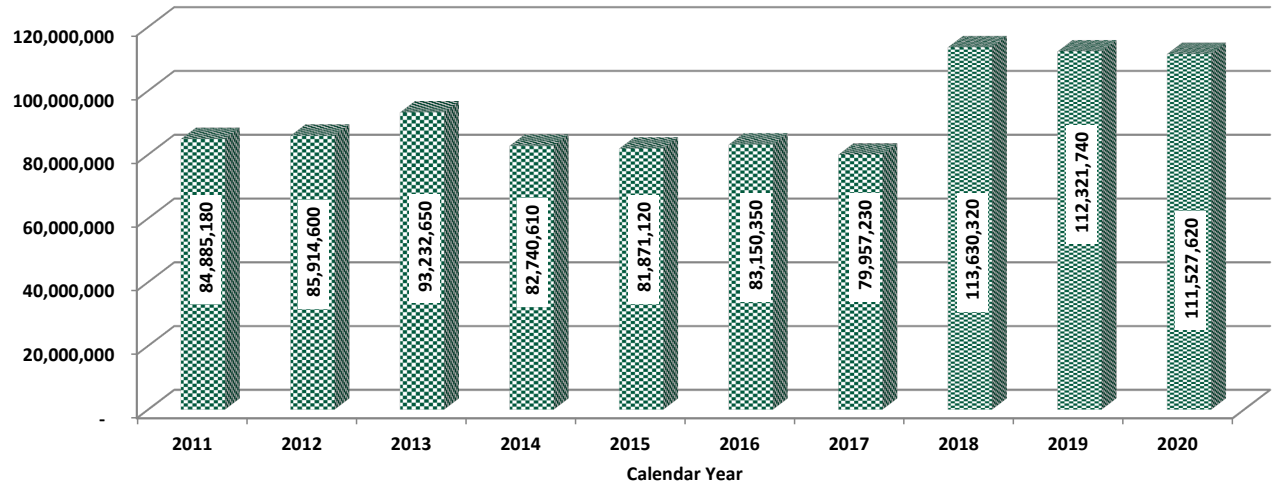

Commercial
16,000,000,000
14,000,000,000
12,000,000,000
10,000,000,000
8,000,000,000
6,000,000,000
4,000,000,000
2,000,000,000
-
10,768,109,350
10,522,668,040
10,600,600,040
10,633,563,140
11,477,228,810
12,458,214,400
12,356,466,200
13,408,376,920
15,171,559,150
14,735,917,930
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
Calendar Year


Industrial
1,600,000,000
1,400,000,000
1,200,000,000
1,000,000,000
800,000,000
600,000,000
400,000,000
200,000,000
-
1,173,143,670
1,180,184,160
1,151,964,530
1,161,287,190
1,375,068,230
1,267,821,840
1,305,431,390
1,356,192,250
1,437,779,000
1,528,770,020
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
Calendar Year

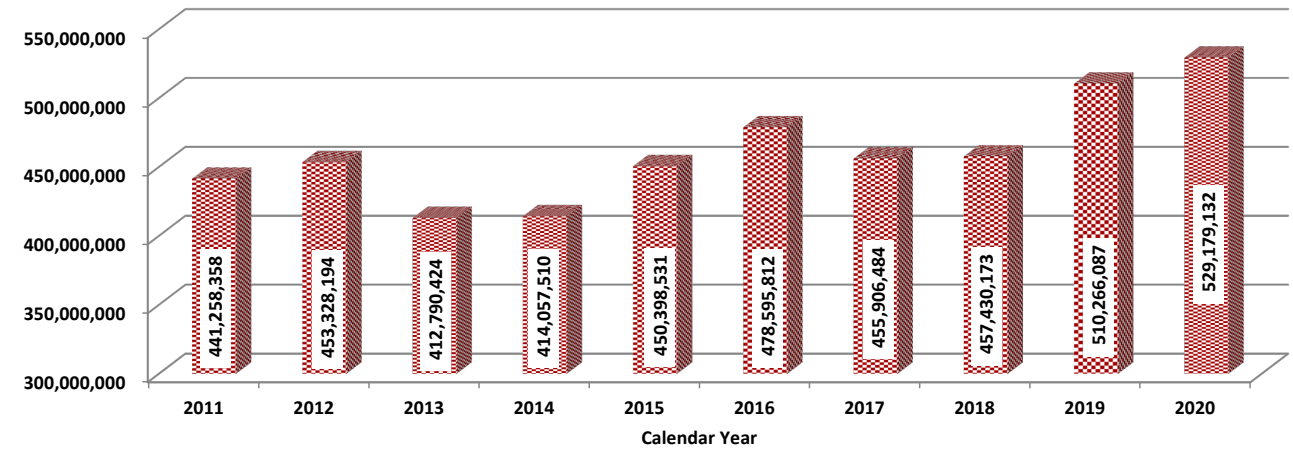
Agricultural

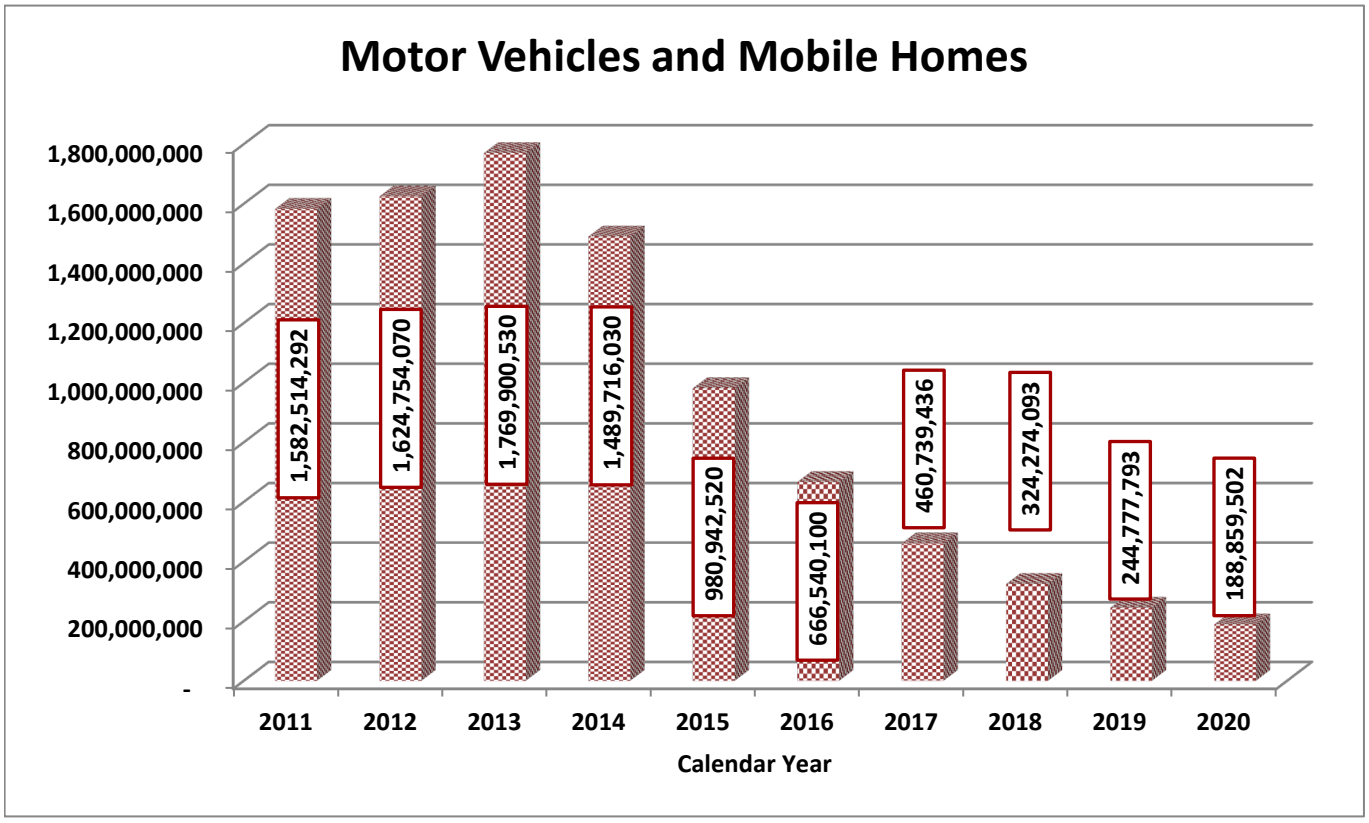


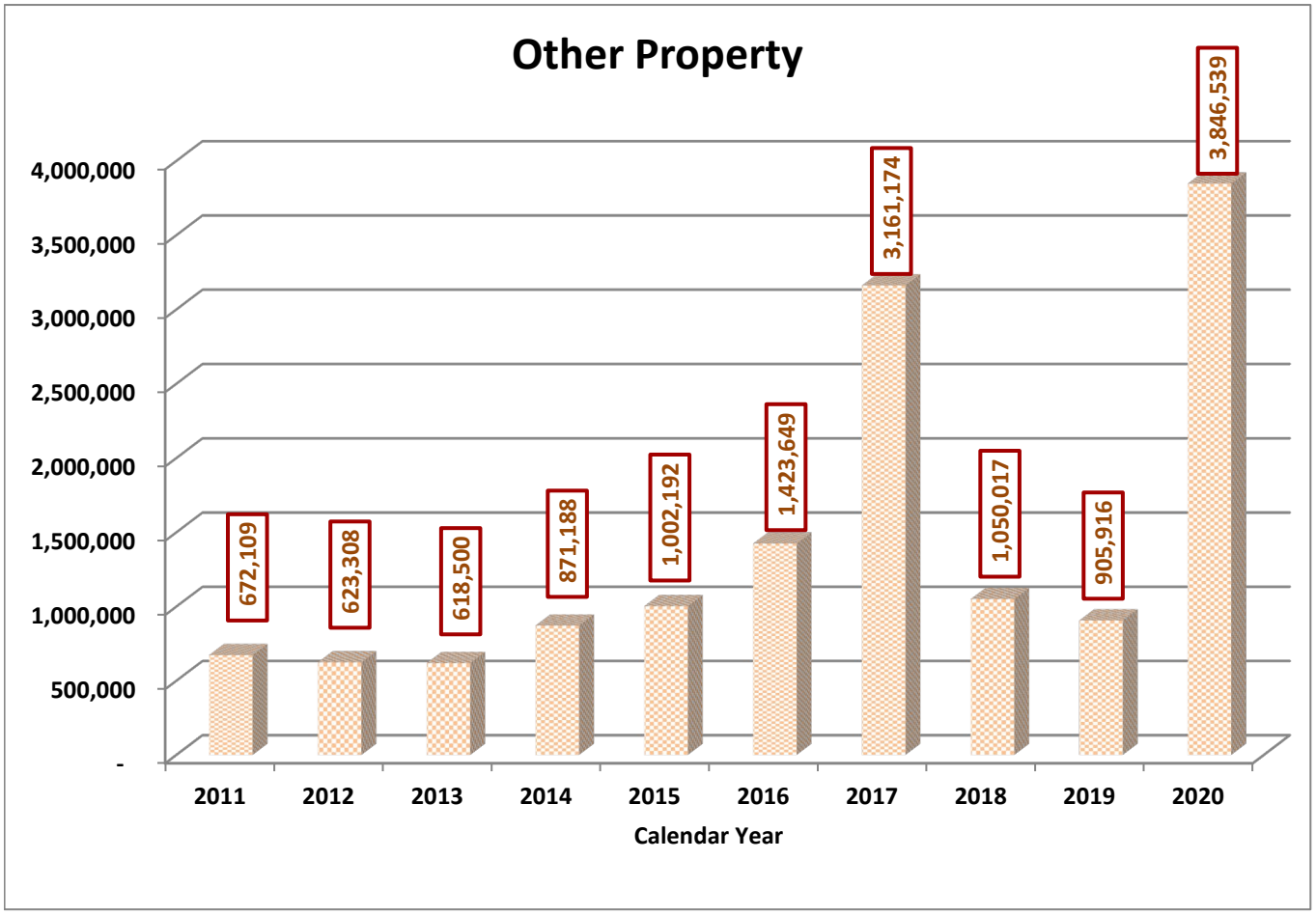
Preferential and Conservation Use

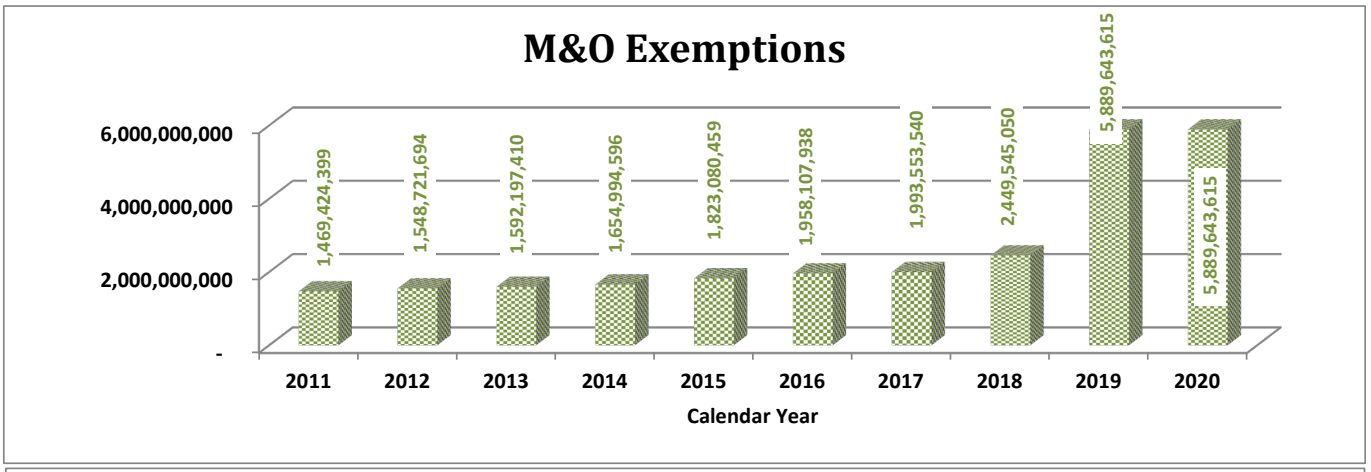


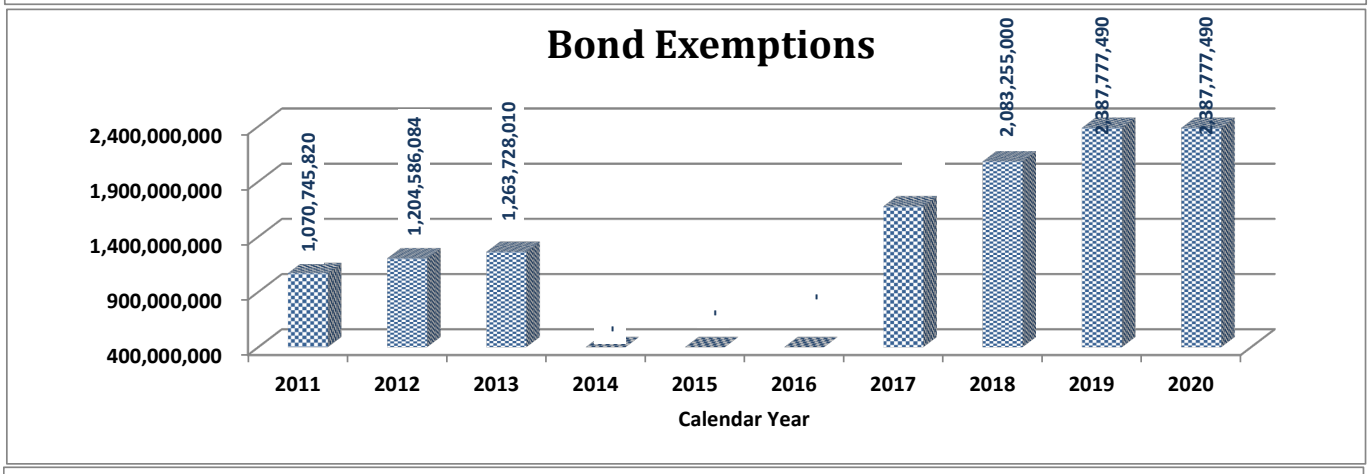
Utility

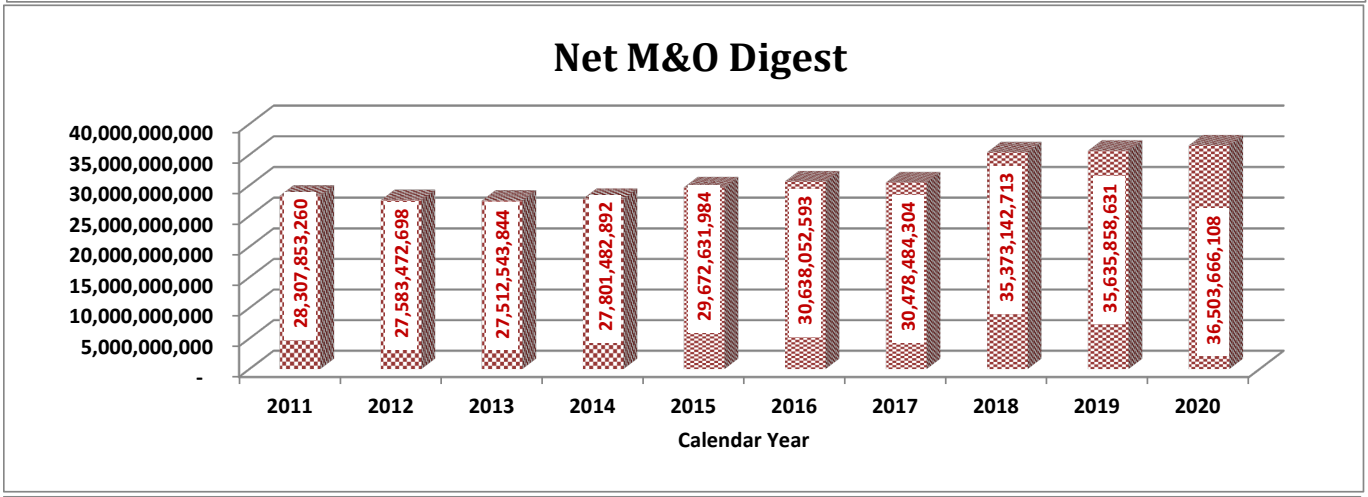


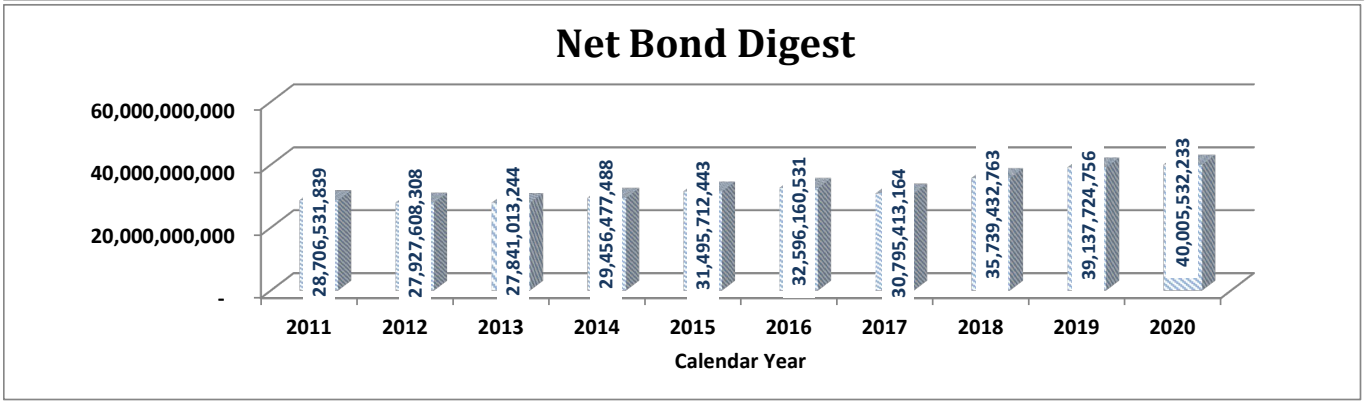

Motor Vehicles and Mobile Homes
1,800,000,000
1,600,000,000
1,400,000,000
1,200,000,000
1,000,000,000
800,000,000
600,000,000
400,000,000
200,000,000
-
1,582,514,292
1,624,754,070
1,769,900,530
1,489,716,030
980,942,520
666,540,100
460,739,436
324,274,093
244,777,793
188,859,502
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
Calendar Year

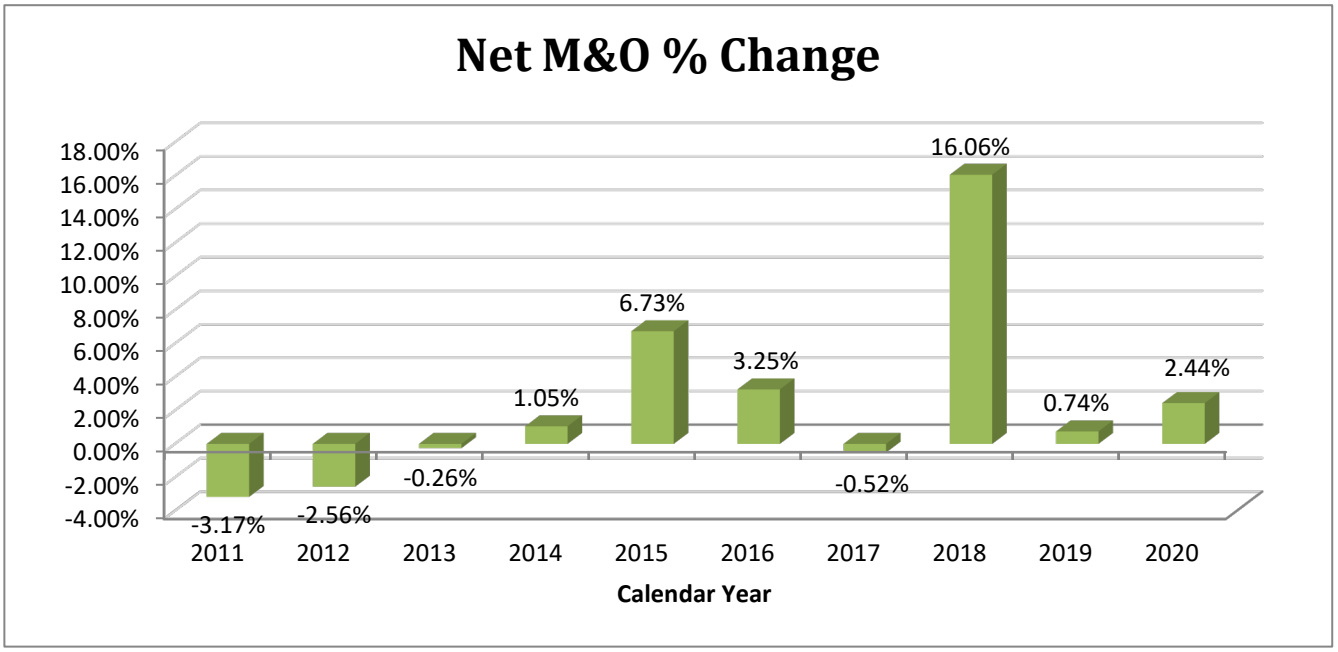

Other Property
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
672,109
623,308
618,500
871,188
1,002,192
1,423,649
3,161,174
1,050,017
905,916
3,846,539
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
Calendar Year

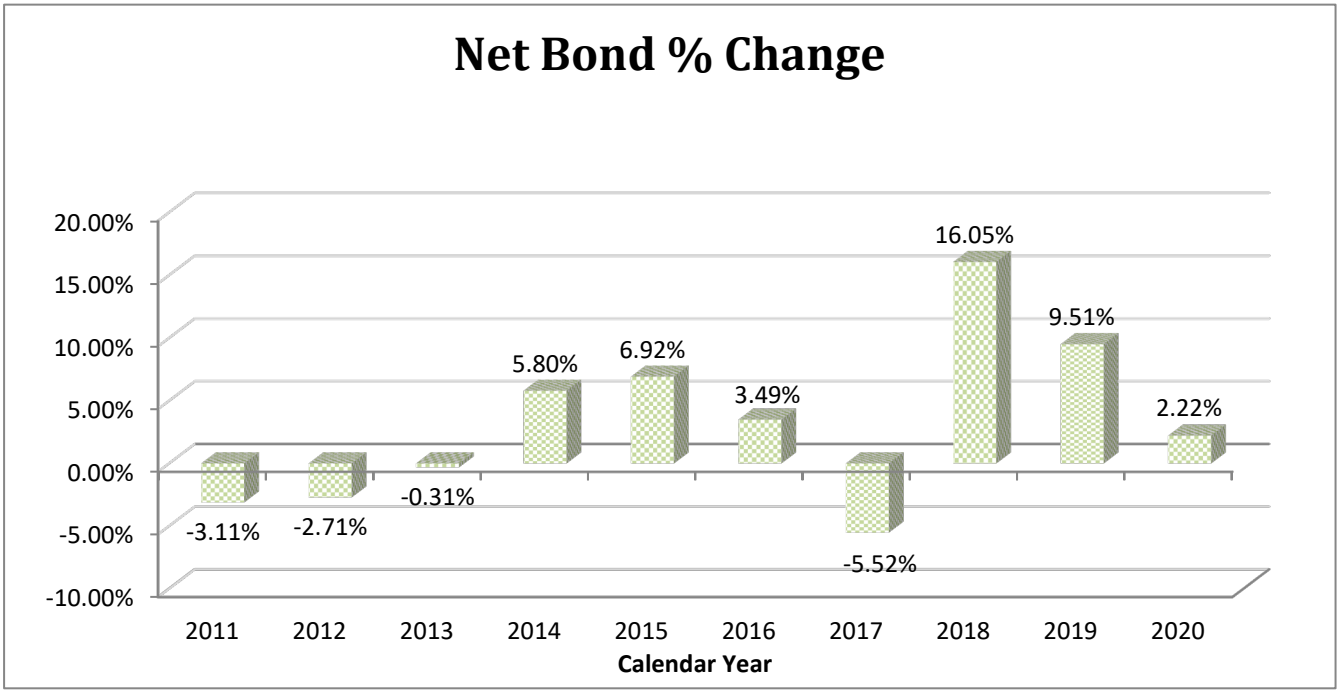

M&O Exemptions
6,000,000,000
4,000,000,000
2,000,000,000
-
1,469,424,399
1,548,721,694
1,592,197,410
1,654,994,596
1,823,080,459
1,958,107,938
1,993,553,540
2,449,545,050
5,889,643,615
5,889,643,615
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
Calendar Year


Bond Exemptions
2,400,000,000
1,900,000,000
1,400,000,000
900,000,000
400,000,000
1,070,745,820
1,204,586,084
1,263,728,010
2,083,255,000
2,387,777,490
2,387,777,490
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
Calendar Year

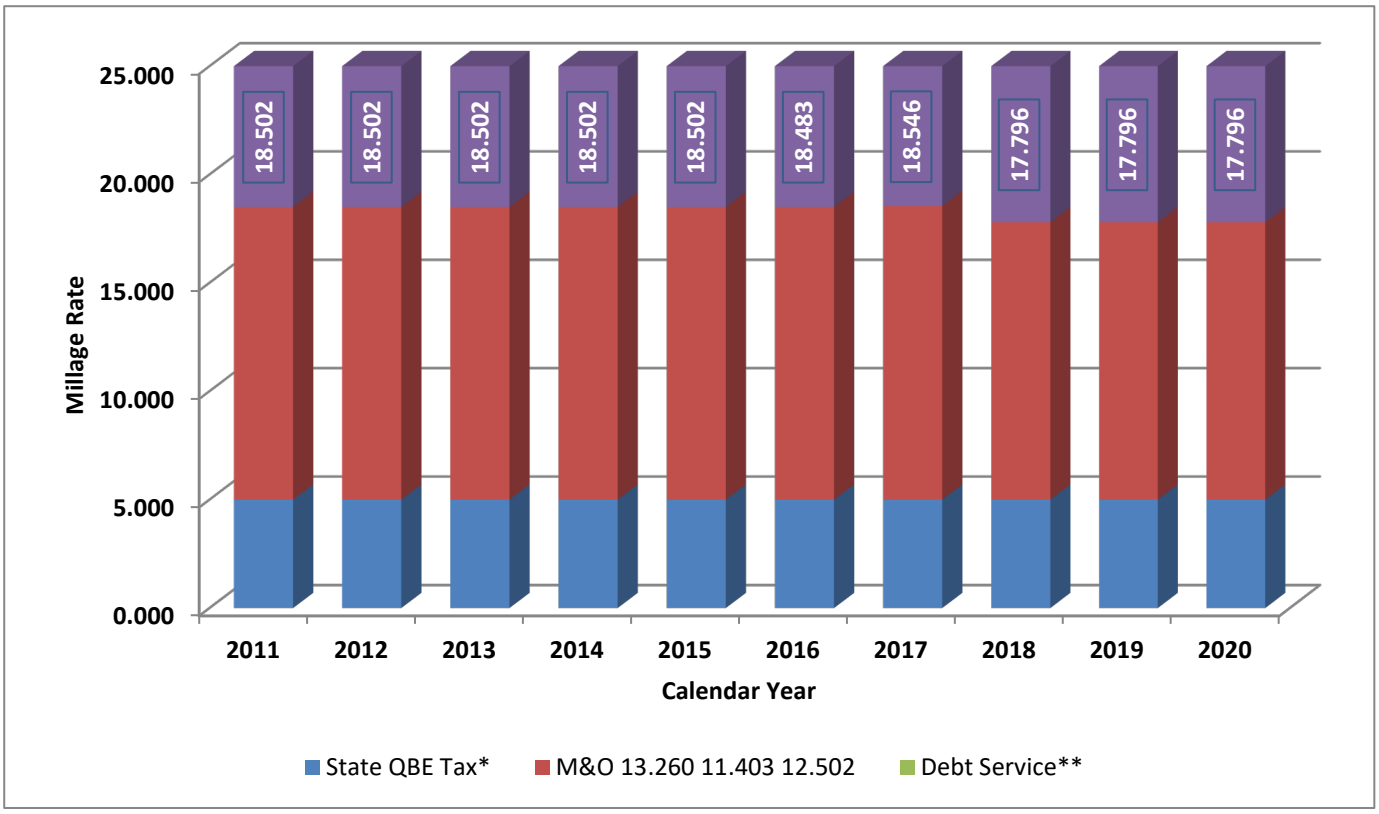

Net M&O Digest
40,000,000,000
35,000,000,000
30,000,000,000
25,000,000,000
20,000,000,000
15,000,000,000
10,000,000,000
5,000,000,000
-
28,307,853,260
27,583,472,698
27,512,543,844
27,801,482,892
29,672,631,984
30,638,052,593
30,478,484,304
35,373,142,713
35,635,858,631
36,503,666,108
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
Calendar Year


Net Bond Digest
60,000,000,000
40,000,000,000
20,000,000,000
-
28,706,531,839
27,927,608,308
27,841,013,244
29,456,477,488
31,495,712,443
32,596,160,531
30,795,413,164
35,739,432,763
39,137,724,756
40,005,532,233
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
Calendar Year


Net M&O % Change
18.00%
16.00%
14.00%
12.00%
10.00%
8.00%
6.00%
4.00%
2.00%
0.00%
-2.00%
-4.00%
-3.17%
-2.56%
-0.26%
1.05%
6.73%
3.25%
-0.52%
16.06%
0.74%
2.44%
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
Calendar Year


Net Bond % Change
20.00%
15.00%
10.00%
5.00%
0.00%
-5.00%
-10.00%
-3.11%
-2.71%
-0.31%
5.80%
6.92%
3.49%
-5.52%
16.05%
9.51%
2.22%
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
Calendar Year

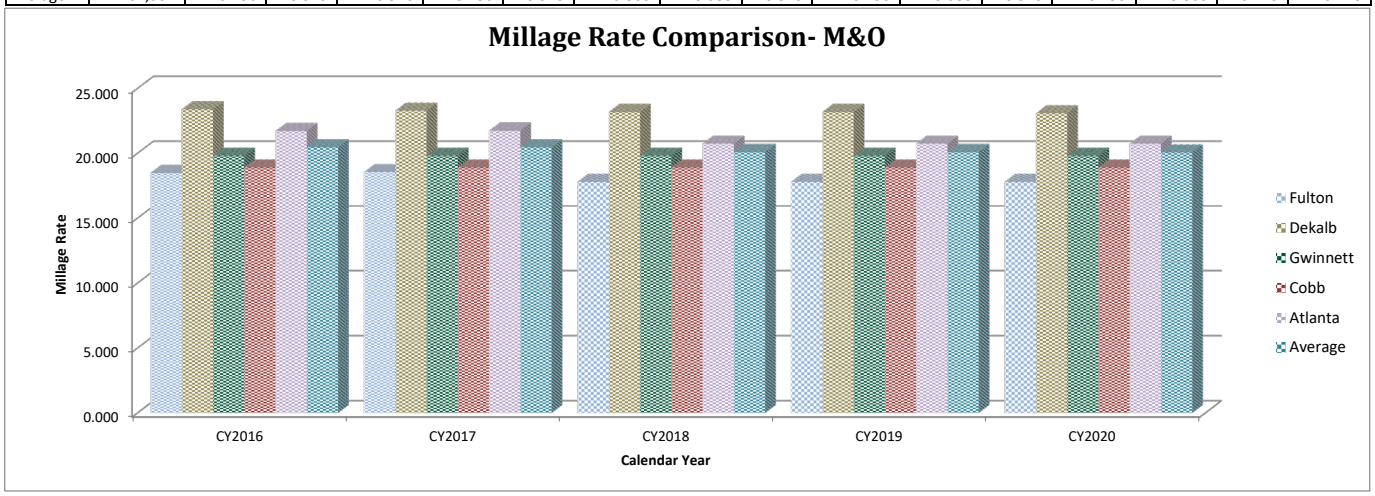
Tax Year	State QBE Tax*	M&O	Debt Service**	Total Millage Levied
2011	5.000	13.502	0.000	18.502
2012	5.000	13.502	0.000	18.502
2013	5.000	13.502	0.000	18.502
2014	5.000	13.502	0.000	18.502
2015	5.000	13.502	0.000	18.502
2016	5.000	13.502	0.000	18.483
2017	5.000	13.546	0.000	18.546
2018	5.000	12.796	0.000	17.796
2019	5.000	12.796	0.000	17.796
2020	5.000	12.796	0.000	17.796

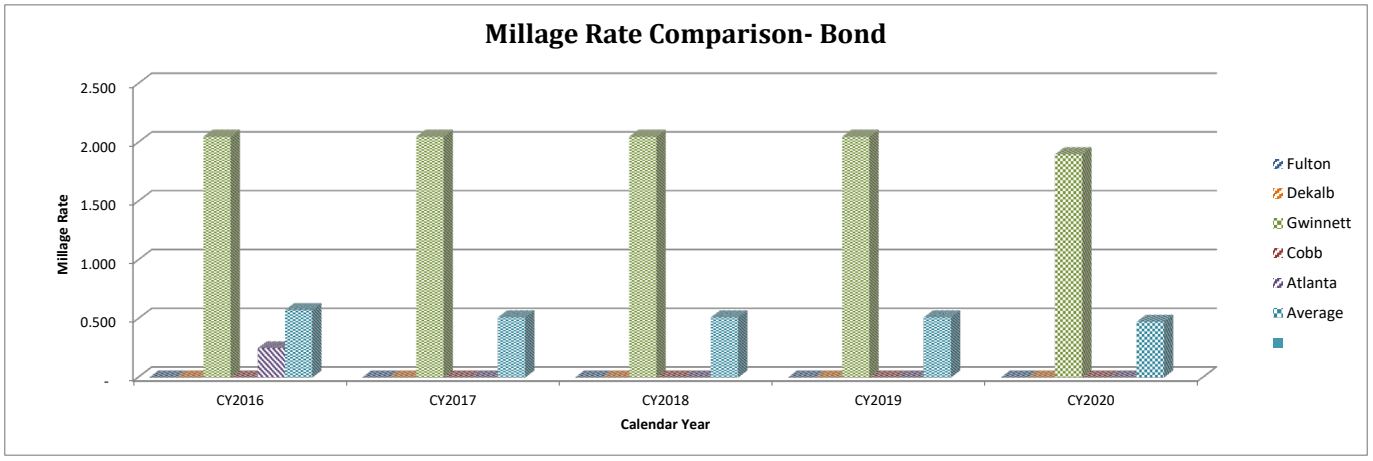


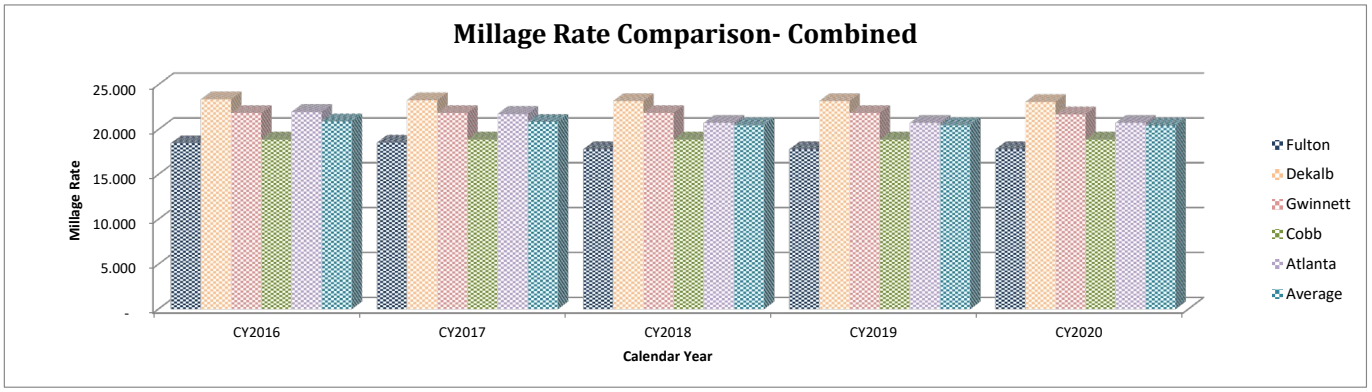
*5 Equivalent Mills Local Fair Share (LFS), also known as "Local Five Mills".

**Starting in 1997 tax year, Debt Service millage rate was reduced one-half mill using Special Purpose Local Option Sales Tax (SPLOST I) revenues as approved by the voters on March 18, 1997. Then from 1999 up to the current year, the Board decreased the debt service millage rate almost every year.

		CY2016			CY2017			CY2018			CY2019			CY2020		
District	2021 FTE	M&O	Bond	Combined	M&O	Bond	Combined	M&O	Bond	Combined	M&O	Bond	Combined	M&O	Bond	Combined
Fulton	93,457	18.483		18.483	18.546		18.546	17.796		17.796	17.796		17.796	17.796		17.796
Dekalb	93,470	23.380	-	23.380	23.280	-	23.280	23.180	-	23.180	23.180	-	23.180	23.080	-	23.080
Gwinnett	177,401	19.800	2.050	21.850	19.800	2.050	21.850	19.800	2.050	21.850	19.800	2.050	21.850	19.800	1.900	21.700
Cobb	107,379	18.900	-	18.900	18.900	-	18.900	18.900	-	18.900	18.900	-	18.900	18.900	-	18.900
Atlanta	50,979	21.715	0.250	21.965	21.740	-	21.740	20.740	-	20.740	20.740	-	20.740	20.740	-	20.740
Average	104,537	20.456	0.575	20.916	20.453	0.513	20.863	20.083	0.513	20.493	20.083	0.513	20.493	20.063	0.475	20.443







Consolidated School (M&O) Digest

	CY2017 FY2018	CY2018 FY2019	CY2019 FY2020	CY2020 FY2021	CY2021 FY2022 (est)	CY2020 to CY2021 Change
Real and Personal	$ 32,008,347,314	$ 37,497,638,013	$ 41,280,108,177	$ 42,570,334,670	$ 43,335,643,218	$ 765,308,548
Motor Vehicles	$ 460,266,700	$ 323,567,960	$ 244,071,660	$ 187,963,270	$ 131,574,289	$ (56,388,981)
Mobile Homes	$ 472,736.00	$ 706,133	$ 706,133	$ 896,232	$ 753,870	$ (142,362)
Timber	$ 240,964	$ 35,905	$ 9,600	$ 84,743	$ 10,249	$ (74,494)
Heavy Duty Equipment	$ 2,710,130	$ 739,752	$ 606,676	$ 1,253,876	$ 647,690	$ (606,186)
Gross Digest	$ 32,472,037,844	$ 37,822,687,763	$ 41,525,502,246	$ 42,760,532,791	$ 43,468,629,316	$ 708,096,525
Less Exemptions	$ (1,993,553,540)	$ (2,449,545,050)	$ (5,889,643,615)	$ (5,752,608,978)	$ (5,867,228,083)	$ (114,619,105)
Net Digest	$ 30,478,484,304	$ 35,373,142,713	$ 35,635,858,631	$ 37,007,923,813	$ 37,601,401,233	$ 593,477,420
Millage	18.546	17.796	17.796	17.796	17.796	$ -
Net Levied	$ 565,253,970	$ 629,500,448	$ 634,175,740	$ 658,593,012	$ 669,154,536	$ 10,561,524
$ Increase	$ (1,029,156)	$ 64,246,478	$ 4,675,292	$ 24,417,272	$ 10,561,524	$ (13,855,748)
% Increase	-0.18%	11.37%	0.74%	3.88%	1.60%	-2.07%

School Bond Digest

	CY2017 FY2018	CY2018 FY2019	CY2019 FY2020	CY2020 FY2021	CY2021 FY2022 (est)	CY2020 to CY2021 Change
Real and Personal	$ 32,008,347,314	$ 37,497,638,013	$ 41,280,108,177	$ 42,570,334,670	$ 43,335,643,218	$ 765,308,548
Motor Vehicles	$ 460,266,700	$ 323,567,960	$ 244,071,660	$ 187,963,270	$ 131,574,289	$ (56,388,981)
Mobile Homes	$ 472,736	$ 706,133	$ 706,133	$ 896,232	$ 753,870	$ (142,362)
Timber	$ 240,964	$ 35,905	$ 9,600	$ 84,743	$ 10,249	$ (74,494)
Heavy Duty Equipment	$ 2,710,130	$ 739,752	$ 606,676	$ 1,253,876	$ 647,690	$ (606,186)
Gross Digest	$ 32,472,037,844	$ 37,822,687,763	$ 41,525,502,246	$ 42,760,532,791	$ 43,468,629,316	$ 708,096,525
Less Exemptions	$ (1,676,624,680)	$ (2,083,255,000)	$ (2,387,777,490)			$ -
Net Digest	$ 30,795,413,164	$ 35,739,432,763	$ 39,137,724,756	$ 42,760,532,791	$ 43,468,629,316	$ 708,096,525
Millage	-	-	-	-	-	$ -
Net Levied	$ -	$ -	$ -	$ -	$ -	$ -
$ Increase	$ -	$ -	$ -	$ -	$ -	$ -
% Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Combined Millage Rate

	CY2017 FY2018	CY2018 FY2019	CY2019 FY2020	CY2020 FY2021	CY2021 FY2022 (est)	CY2020 to CY2021 Change
Maintenance and Operations	18.546	17.796	17.796	17.796	17.796	-
GO Bond	-	-	-	-	-	-
Combined Total	**18.546**	**17.796**	**17.796**	**17.796**	**17.796**	**-**



Expenditure Summary

As required by the State Department of Education and the Governmental Accounting Standards Board (GASB), the accounts of the Fulton County School System are organized and operated on a fund basis. Each fund is an independent fiscal and accounting entity, and is considered a separate reporting entity, with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues, and expenditures. Fund accounting is designed to demonstrate legal compliance, greater accountability, and to assist financial management by segregating transactions related to certain government functions or activities.

Some of the main funds currently used in the Fulton County School System are:

General Fund

This 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 debts, 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.

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 money received from the federal government for special programs such as Title I, Title II-A, Title VI-B, etc.

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.

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 user charges. In the Fulton County School System, the School Nutrition Program Fund is a self-supported program.

Pension

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 5,411 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.

The State of Georgia does not require local school districts to accrue post-employment benefits, such as retiree health insurance, nor are they required to report on the liabilities.

Expenditure Overview

The Expenditure Overview reflects the total budget for each fund by Business Area, or unit of the organization. The summary shows a three-year history of actual expenditures, the current operating year's budget, and the preliminary FY2022 budget. The Expenditure Overview will list all Business Areas in order starting with Departments, Elementary Schools, Middle Schools, High Schools, Other Programs and Charters. The purpose of the overview is to allow readers to see, at a glance, the total budget, by fund and business area, for the entire Fulton County School System.

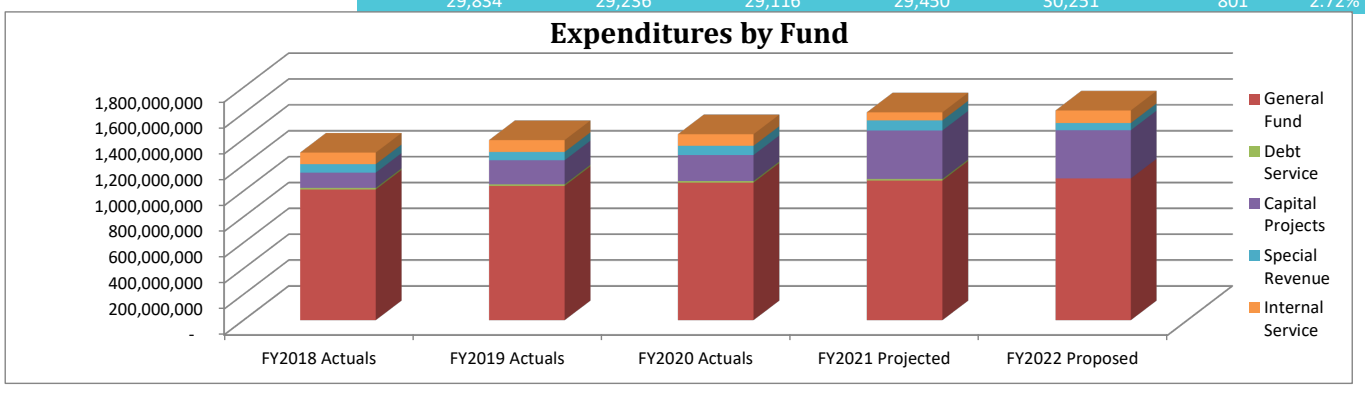






Expenditure Summary by Fund (All Funds)

	Fund Name	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	FY2021 to FY2022 Difference	% Change FY2021 to FY2022
100	General Fund	1,010,981,221	1,003,858,371	957,665,303	798,270,132	826,405,946	28,135,814	3.52%
103	General Fund Carryforward	-	-	-	5,400	-	(5,400)	0.00%
150	Consolidated Fund	9,632	35,169,669	106,275,785	281,819,062	270,018,474	(11,800,588)	-4.19%
200	Debt Service Fund	12,131,721	12,129,740	12,121,590	12,132,226	-	(12,132,226)	0.00%
3xx	Capital Projects Fund	118,035,379	185,943,189	201,121,579	374,907,577	372,754,872	(2,152,705)	-0.57%
400	Schoolwide Schools	18,471,019	16,134,055	10,615,396	2,386,578	1,760,508	(626,070)	-26.23%
402	Title I	8,204,398	8,607,787	14,875,471	20,343,440	20,586,581	243,141	1.20%
404	Special Education	18,346,863	17,757,574	13,375,222	23,238,943	18,340,590	(4,898,353)	-21.08%
406	Vocational Education-Federal Funded	682,299	779,671	688,371	590,639	788,234	197,595	33.45%
414	Title II	2,598,689	2,558,849	2,329,439	4,213,154	2,699,217	(1,513,937)	-35.93%
420	Cares Act - COVID-19	-	-	-	15,313,505	-	(15,313,505)	0.00%
430	Charter Schools - Federal	345,065	1,489,585	164,889	-	-	-	0.00%
432	Education Of Homeless Children	74,013	67,113	75,768	96,489	80,000	(16,489)	-17.09%
460	TITLE III	840,763	903,515	716,360	1,056,137	810,100	(246,037)	-23.30%
462	TITLE IV	529,995	1,065,518	1,625,299	1,728,315	1,609,527	(118,788)	-6.87%
478	USDA - Fresh Fruits and Vegetables	641,385	648,759	523,434	397,627	-	(397,627)	0.00%
484	National Clean Diesel Assistance	-	2,144,044	2,436,804	658,266	-	(658,266)	0.00%
485	Dera School Bus Rebate	-	-	180,000	-	-	-	0.00%
493	Students Against Destructive Decision	1,290	4,775	-	-	-	-	0.00%
499	Crest-Ed	162,825	148,578	-	-	-	-	0.00%
500	Principals Account	2,446,752	2,118,912	14,662,257	-	-	-	0.00%
542	Georgia Council For The Arts	-	5,000	5,000	3,750	-	(3,750)	0.00%
549	Students Against Destructive Decision	-	152	2,031	-	-	-	0.00%
554	Cabinet Reimbursement	16,790	26,871	23,656	26,394	-	(26,394)	0.00%
559	Non Fed & Non State Pgms	4,389,400	818,336	667,744	751,727	-	(751,727)	0.00%
560	Pre-Kindergarten (Lottery)	7,373,049	7,789,062	8,208,063	6,567,396	8,940,878	2,373,482	36.14%
580	SHAPE Initiative	509,176	775,408	324,577	515,496	-	(515,496)	0.00%
581	Division-Wide Initiatives	-	105,405	165,796	21,734	-	(21,734)	0.00%
582	Stuff The Bus	-	-	-	6,625	-	(6,625)	0.00%
583	Tiney Grant Award	17,404	9,443	-	2,133	-	(2,133)	0.00%
588	Fulton Education Foundation	135,548	4,172	-	-	-	-	0.00%
600	School Nutrition	39,547,141	39,929,225	35,175,774	42,649,704	43,668,746	1,019,042	2.39%
700	Pension	34,071,040	34,747,404	35,420,860	243,132	37,452,894	37,209,761	15304.33%
705	School Activity	15,645,562	17,135,738	18,824,026	19,278,418	15,848,908	(3,429,510)	-17.79%
801	Capital Assets - Govt Funds	0	(0)	6,999	-	-	-	0.00%
	Total	**1,296,208,419**	**1,392,875,919**	**1,438,277,491**	**1,607,223,998**	**1,621,765,475**	**14,541,477**	**0.90%**
	Per Pupil	**43,447.36**	**47,642.49**	**49,398.18**	**54,574.67**	**53,610.31**	**(964)**	**-1.77%**
		29,834	29,236	29,116	29,450	30,251	801	2.72%

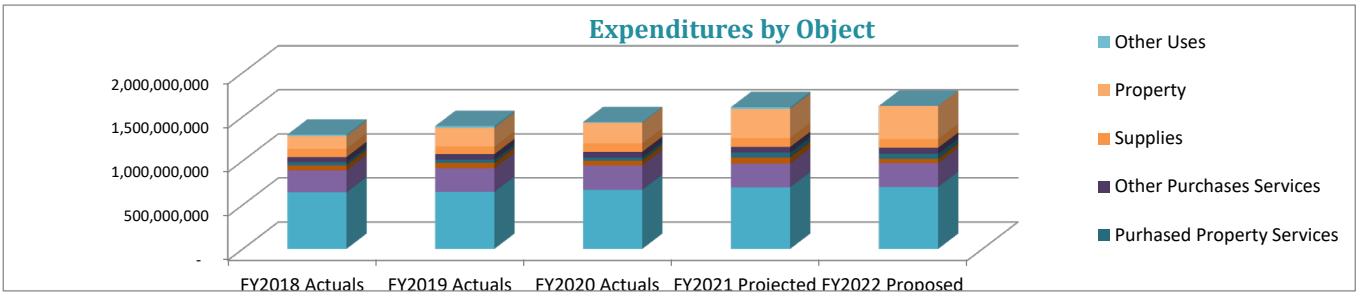


Expenditure Summary
By Object
(All Funds)

Object	Object Name	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	FY2021 to FY2022 Difference	% Change FY2021 to FY2022
109	Other Salaries	5,573	16,509	-	(5,702,470)	8,216,897	13,919,367	-244.09%
110	Teachers	367,015,250	356,483,656	370,494,088	384,621,898	381,528,359	(3,093,539)	-0.80%
111	School Board Members Salaries	127,189	129,501	129,501	129,500	129,500	-	0.00%
112	Prekindergarten Teacher	9,478,991	9,985,006	7,861,648	7,222,582	8,129,482	906,900	12.56%
113	Substitute/Temporary Employee	9,224,473	9,015,052	6,624,198	7,387,708	7,881,892	494,184	6.69%
114	Substitute/Temporary Employee	42,880	23,882	6,228	1,400,729	1,400,695	(34)	0.00%
115	Extended Day - Teachers	478,548	431,240	460,442	496,446	429,170	(67,276)	-13.55%
116	Professional Development Stipends	177,245	71,477	-	-	-	-	0.00%
117	Extended Year	94,324	46,780	36,803	2,440,159	29,515	(2,410,644)	-98.79%
118	EArt, Music, PE	26,201,260	25,956,774	27,200,607	27,289,518	17,250,239	(10,039,279)	-36.79%
120	Superintendent, Resa Director, Technical Institute Director	320,107	166,123	356,999	329,000	329,000	-	0.00%
121	Deputy, Assoc, Assistant, Area Superintendent	-	-	-	1,186,716	1,149,078	(37,638)	100.00%
130	Principal	10,788,555	10,755,794	10,983,746	11,140,607	11,637,615	497,008	4.46%
131	Assistant Principal	15,288,245	15,656,445	15,980,319	16,585,307	17,088,397	503,089	3.03%
140	Aides and Paraprofessionals	24,955,817	25,136,216	28,645,703	29,612,451	29,238,164	(374,287)	-1.26%
141	Salary Of Seretarial Staff	175,788	1,418,353	151,925	62,185	56,139	(6,046)	-9.72%
142	Salary Of Clerical Staff	23,436,110	23,119,276	22,998,148	23,068,110	22,728,396	(339,713)	-1.47%
146	Athletics Personnel	3,628,147	4,724,542	4,609,803	4,766,892	5,341,606	574,714	12.06%
148	Accountant	448,066	460,612	466,449	466,160	490,033	23,873	5.12%
161	Technology Specialist	4,283,186	4,275,305	4,357,421	4,537,052	4,363,023	(174,030)	-3.84%
163	Nurse LPN	3,658,306	3,730,573	3,716,460	3,741,155	4,044,388	303,233	8.11%
164	Physical/Occupational/Mobility/Speech Therapist	3,434,409	13,084,217	17,476,269	17,100,784	17,053,785	(46,999)	-0.27%
165	Librarian/Media Specialist	6,191,159	6,231,510	6,499,478	6,562,048	7,012,721	450,673	6.87%
166	Young Farmer Teacher	-	-	-	4,890	-	(4,890)	0.00%
171	Teacher Support Specialist /Diagnostician/Audiologi	10,185,097	10,493,110	10,417,128	11,760,063	11,002,184	(757,879)	-6.44%
172	Elementary Counselor	4,008,096	4,129,099	4,382,924	4,633,239	4,754,044	120,805	2.61%
173	Secondary Counselor	8,993,558	9,114,493	9,353,167	9,339,668	7,782,582	(1,557,086)	-16.67%
174	School Psychologist	2,717,380	2,707,366	2,811,452	2,875,370	2,840,287	(35,083)	-1.22%
176	School Social Worker	3,187,920	3,632,502	3,997,978	4,095,799	4,215,079	119,280	2.91%
177	Family Services/Parent Coordinator	1,856,364	1,924,854	1,810,224	1,821,919	949,543	(872,376)	-47.88%
178	Graduation Coach	2,019,415	2,172,158	2,221,668	2,397,165	3,028,608	631,442	26.34%
180	Bus Drivers	20,515,977	22,526,787	23,519,622	28,359,488	28,542,691	183,203	0.65%
181	Maintenance Personnel, Transportation Mechanic, OT	14,502,417	15,066,907	15,578,891	17,281,804	17,209,429	(72,375)	-0.42%
184	School Nutrition Program Cafeteria	8,226,460	8,355,083	8,820,050	12,200,529	12,343,765	143,236	1.17%
186	Custodial Personnel	11,440,230	11,294,643	12,269,180	13,356,200	18,625,618	5,269,418	39.45%
190	Other Management Personnel	16,435,193	16,614,958	16,906,716	16,681,251	17,190,966	509,715	3.06%
191	Other Administrative Personnel	25,307,480	25,894,096	26,423,246	26,152,641	26,468,256	315,615	1.21%
199	Other Salaries and Compensation	2,286,061	2,294,737	1,723,901	2,597,443	1,769,374	(828,069)	-31.88%
210	State Health Insurance	105,455,266	99,198,777	107,559,621	103,512,540	101,533,376	(1,979,164)	-1.91%
220	FICA	8,812,924	8,879,548	9,194,399	11,330,938	11,164,105	(166,833)	-1.47%
230	Teachers Retirement System	97,330,125	122,095,537	127,558,004	116,576,133	119,019,413	2,443,280	2.10%
240	Employees Retirement System	40,841	31,091	21,319	21,613	21,613	-	100.00%
250	Unemployment Compensation	114,921	86,233	19,501	-	-	-	0.00%
260	Workmen Compensation	6,612,019	5,313,515	4,806,576	5,269,212	2,800,000	(2,469,212)	-46.86%
270	On Behalf Payments	62,560	80,205	81,879	-	-	-	0.00%
290	Other Employee Benefits	30,811,721	32,187,382	29,938,853	32,985,746	35,126,074	2,140,328	6.49%
300	Technical Services	48,699,222	52,204,584	47,306,867	66,713,875	44,973,497	(21,740,378)	-32.59%
321	Contracted Service - Teachers	2,667,183	1,625,085	228,084	98,868	-	(98,868)	0.00%
332	Drug and Alcohol Testing, Fingerprinting	12,253	4,516	3,726	15,101	32,500	17,399	115.22%
340	Professional Legal Services	4,539,678	6,610,450	5,526,754	2,643,348	3,309,946	666,598	25.22%
410	Water, Sewer and Cleaning Services	3,964,824	4,109,931	3,707,301	3,851,868	1,370,910	(2,480,958)	-64.41%
430	Repair and Maintenance Services	11,110,646	10,795,798	9,220,986	10,086,223	10,298,196	211,973	2.10%
432	Repair and Maintenance Services - Technology Related	15,178,544	15,902,577	17,971,647	34,042,850	42,743,670	8,700,820	25.56%

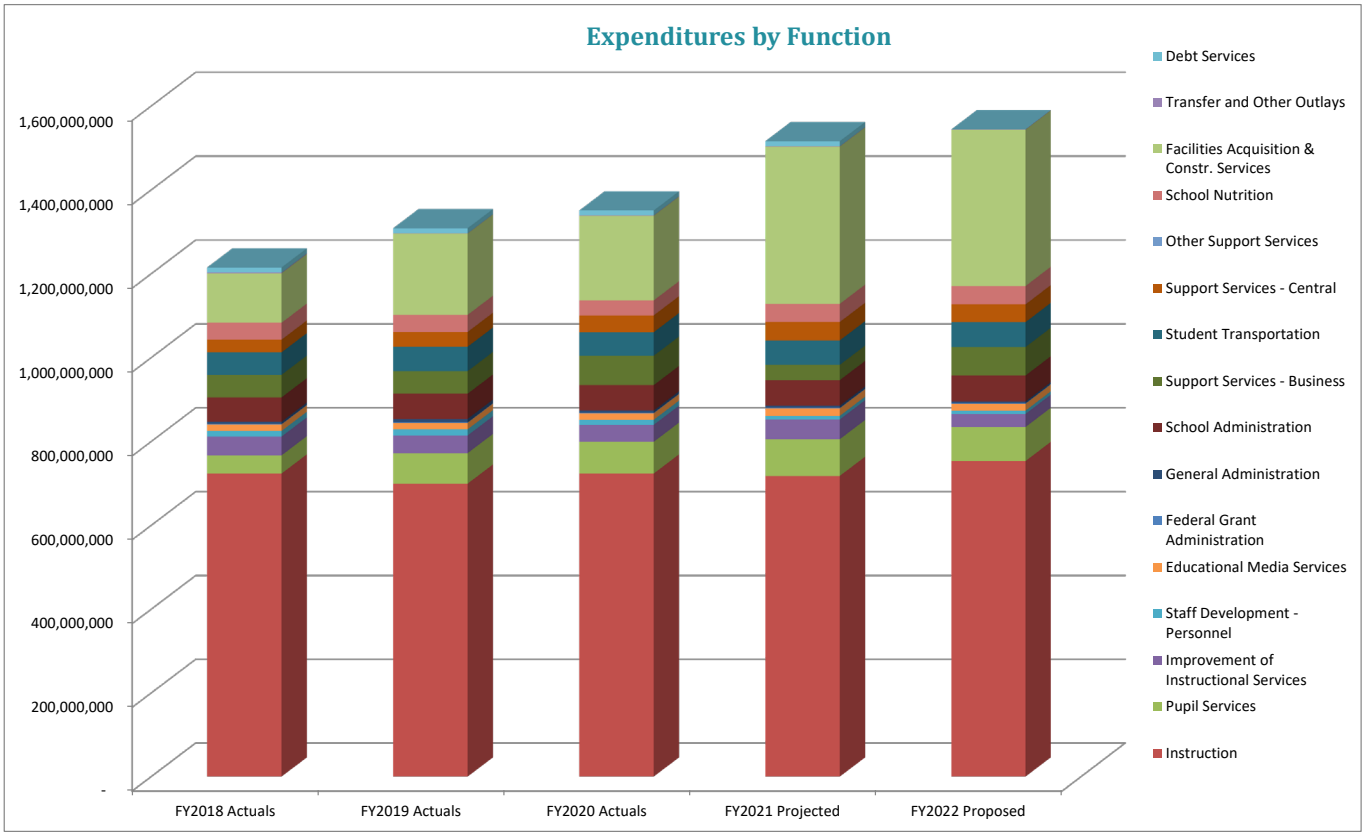
Expenditure Summary
By Object
(All Funds)

Object	Object Name	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	FY2021 to FY2022 Difference	% Change FY2021 to FY2022
441	Rental Of Land Or Buildings	1,301,507	1,422,896	951,627	1,595,484	869,000	(726,484)	-45.53%
442	Rental Of Equipment and Vehicles	1,466,451	1,616,026	1,376,098	1,814,836	443,517	(1,371,319)	-75.56%
443	Rental Of Computer Equipment	1,524	381	-	400	400	-	0.00%
444	Other Rentals	141,306	234,611	273,450	304,502	232,500	(72,002)	-23.65%
490	Other Purchased Property Services	2,301,492	2,547,206	2,627,802	3,642,205	3,451,667	(190,538)	-5.23%
520	Insurance (Other Than Employee	1,725,324	1,940,818	2,178,098	1,972,717	2,101,000	128,283	6.50%
530	Communication	5,853,134	5,386,701	5,158,445	4,103,775	4,687,598	583,823	14.23%
532	Communications Â€“ Web-Based Subscriptions and Licenses	984,265	1,108,905	942,758	1,206,783	755,840	(450,943)	-37.37%
561	Tuition To Other Georgia Luas	1,698,370	1,500,476	1,216,569	1,474,505	1,290,000	(184,505)	-12.51%
580	Travel - Employees	1,800,522	2,363,098	1,370,139	1,420,881	1,397,842	(23,039)	-1.62%
594	Payments To Charter Schools	45,379,753	47,589,737	50,568,527	51,843,613	54,741,168	2,897,555	5.59%
595	Other Purchased Services	2,310,565	1,811,560	1,511,854	1,352,621	1,749,275	396,654	29.32%
596	Residential Facilities	324,624	219,983	240,578	-	454,564	454,564	100.00%
610	Supplies	39,052,465	39,154,769	50,689,157	60,820,482	70,469,652	9,649,170	15.87%
611	Supplies - Technology Related	1,173,936	1,115,922	941,074	2,824,996	1,436,464	(1,388,532)	-49.15%
612	Computer Software	1,605,905	1,559,350	1,241,758	1,246,892	570,104	(676,788)	-54.28%
620	Energy	18,451,220	17,901,109	15,275,137	12,835,234	3,200,000	(9,635,234)	-75.07%
630	Purchased Food	14,414,737	14,704,591	12,170,956	15,932,469	15,450,450	(482,019)	-3.03%
635	Food Acquisitions - Usda	3,183,412	2,864,545	2,489,491	2,856,899	2,759,462	(97,437)	-3.41%
641	Textbooks - Printed	13,648,031	7,548,889	10,997,293	3,890,697	3,250,000	(640,697)	-16.47%
642	Books (Other Than Textbooks) and	1,824,402	1,143,656	1,174,249	1,361,331	669,972	(691,359)	-50.79%
710	Land Acquisition and Development	54,496,334	40,089,744	49,197,328	81,681,434	75,346,040	(6,335,394)	-7.76%
715	Land Improvements	878,898	556,403	329,755	2,776,514	2,588,771	(187,744)	-6.76%
720	Building Acquisition, Construction, and Improvemen	33,821,245	114,381,709	129,459,907	222,720,614	203,560,639	(19,159,975)	-8.60%
730	Purchase Of Equipment - Other Than Buses and Compu	-	1,904	6,815	383,381	155,755	(227,626)	-59.37%
734	Purchase Or Lease-Purchase Of Equipment - Technology Related	173	-	-	-	-	-	0.00%
781	Amortization Expense - Intangible Assets	(211,354)	(234,137)	(403,428)	-	-	-	0.00%
790	Contingency Other	-	-	-	1,073,943	36,422,090	35,348,147	3291.44%
810	Dues and Fees	2,153,748	2,261,455	1,783,327	2,131,044	1,664,278	(466,766)	-21.90%
812	Resa Fees	30,135	-	-	29,535	29,535	-	0.00%
830	Interest	4,035,915	3,484,861	2,916,711	2,512,647	1,685,536	(827,111)	-32.92%
831	Redemption Of Principal	12,180,667	12,705,667	13,265,667	13,870,667	2,375,667	(11,495,000)	-82.87%
880	Federal Indirect Cost Charges	3,632,159	4,344,416	3,430,273	3,987,940	3,084,135	(903,805)	-22.66%
881	Schoolwide Schools	-	0	0	(3,655,805)	14,338,714	17,994,519	-492.22%
882	Federal Admiinstration Consolidated	(0)	0	0	(480)	-	480	100.00%
890	Other Expenditures	33,170,450	33,917,912	34,139,390	244,869	34,987,423	34,742,554	14188.24%
930	Operating Transfers To Other Funds	16,828,390	21,365,893	8,318,786	21,819,156	902,600	(20,916,556)	-95.86%
990	Other Uses	711	-	-	-	-	-	0.00%
	Total	**1,296,208,419**	**1,392,875,919**	**1,438,277,491**	**1,607,227,100**	**1,621,765,475**	**14,538,374**	**1.01%**
	Per Pupil	**43,447.36**	**47,642.49**	**49,398.18**	**54,574.77**	**53,610.31**	**(964)**	**-1.95%**



Expenditure Summary by Function (All Funds)

Function	Function Name	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	FY2021 to FY2022 Difference	% Change FY2021 to FY2022
1000-00-00000000	Instruction	723,503,879	699,396,625	723,498,801	717,906,999	753,278,472	35,371,473	4.93%
2100-00-00000000	Pupil Services	43,266,472	72,724,070	75,590,665	87,512,438	81,079,938	(6,432,501)	-7.35%
2210-00-00000000	Improvement of Instructional Services	44,991,698	42,273,384	40,657,595	47,224,863	31,440,201	(15,784,663)	-33.42%
2213-00-00000000	Staff Development - Personnel	13,349,481	14,620,275	11,971,602	8,485,300	7,787,996	(697,304)	-8.22%
2220-00-00000000	Educational Media Services	15,372,504	15,461,054	15,372,882	17,791,916	16,233,103	(1,558,814)	-8.76%
2230-00-00000000	Federal Grant Administration	1,226,208	1,279,236	1,340,524	1,405,046	1,441,376	36,330	2.59%
2300-00-00000000	General Administration	5,413,952	8,131,271	5,510,915	5,084,040	4,166,940	(917,100)	-18.04%
2400-00-00000000	School Administration	58,023,051	60,050,954	60,422,320	60,927,050	61,914,080	987,030	1.62%
2500-00-00000000	Support Services - Business	53,828,228	53,652,039	70,012,579	36,413,643	67,831,982	31,418,339	86.28%
2600-00-00000000	Operation & Maintenance of Plant	81,247,810	84,314,727	87,434,549	91,044,007	77,377,893	(13,666,114)	-15.01%
2700-00-00000000	Student Transportation	53,628,836	58,396,225	56,227,458	58,351,420	59,408,095	1,056,675	1.81%
2800-00-00000000	Support Services - Central	30,214,427	35,249,157	40,091,109	43,964,125	42,436,147	(1,527,977)	-3.48%
2900-00-00000000	Other Support Services	63,621	70,255	1,200	57,285	43,035	(14,250)	-24.88%
3100-00-00000000	School Nutrition	40,209,080	40,595,062	35,747,892	43,130,758	43,668,746	537,988	1.25%
4000-00-00000000	Facilities Acquisition & Constr. Services	118,035,379	193,773,492	201,866,957	374,907,577	372,754,872	(2,152,705)	-0.57%
5000-00-00000000	Transfer and Other Outlays	1,702,074	758,351	1,020,993	888,406	902,600	14,194	1.60%
5100-00-00000000	Debt Services	12,131,721	12,129,740	11,506,002	12,132,226	-	(12,132,226)	0.00%
	Total	**1,296,208,419**	**1,392,875,919**	**1,438,274,044**	**1,607,227,100**	**1,621,765,475**	**14,538,374**	**0.90%**
	Per Pupil	**43,447**	**47,642**	**49,398**	**54,575**	**53,610**	**(964)**	**-1.77%**



Expenditure Summary
Per Student
(All Funds)

Total Projected Enrollment		**30,251**

General Fund per Student

Total General Fund expenditures per pupil

Total Budgeted Expenditures	$	1,096,424,420
General Fund Expenditures Per Student	**$**	**36,244.24**

Instructional Expenditures per Student

The following functions have been included in the Instructional Expenditures Category for all funds:

			Percent of Total Budget
Direct Instruction	$	753,530,973	46.46%
Pupil Services	$	79,135,937	4.88%
Improvement of Instruction	$	33,139,219	2.04%
Educational Media Services	$	16,233,103	1.00%
Sub-Total (Instructional Expenditures)	**$**	**882,039,232**	**54.39%**
Net Instructional Expenditures Per Student	**$**	**29,157.36**	

Current Expenditures per Student

Current Expenditures include the General Fund, Special Revenue Fund and Debt Service Fund .

General Fund	$	1,096,424,420
Special Revenue Funds	$	55,615,635
Debt Service Funds	$	-
Sub-Total Current Expenditures	**$**	**1,152,040,055**
Net Current Expenditures Per Student	**$**	**38,082.71**

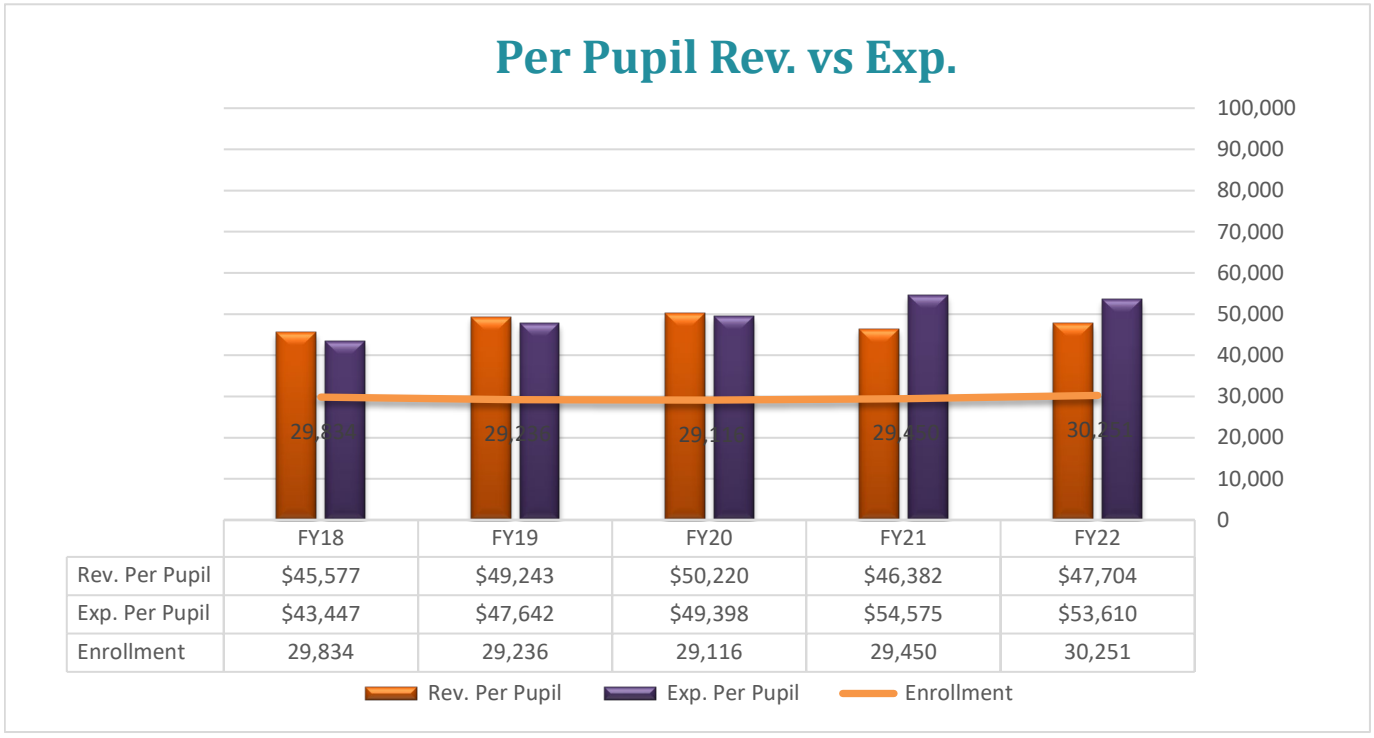
Total Expenditures per Student

Total Expenditures include all funds and programs, even those without enrollment.

Total Budgeted Expenditures	$	1,621,765,475
Budgeted Expenditures Per Student	**$**	**53,610.31**

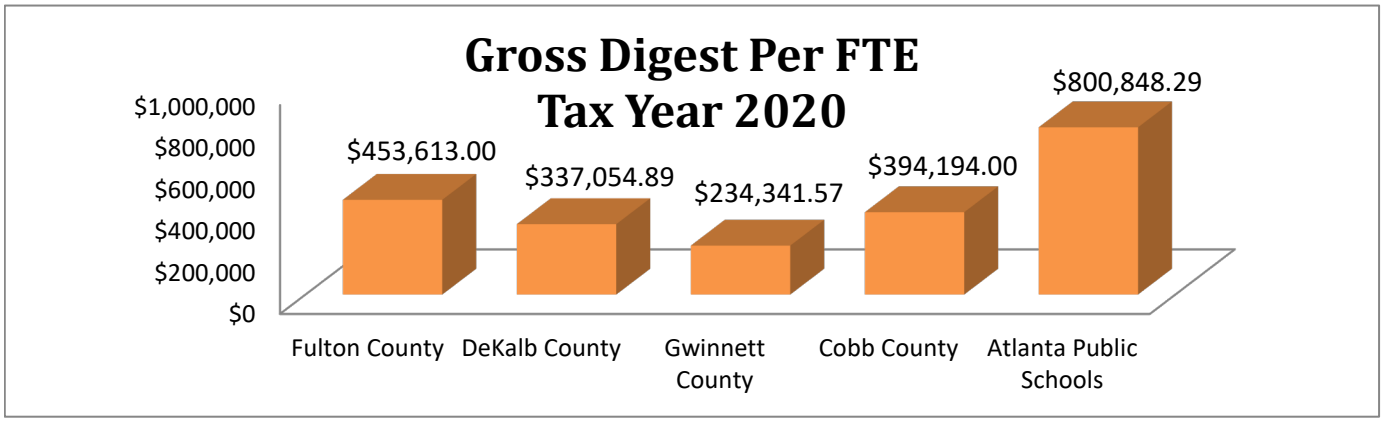
Expenditure Summary
Per Student by Year
(All Funds)

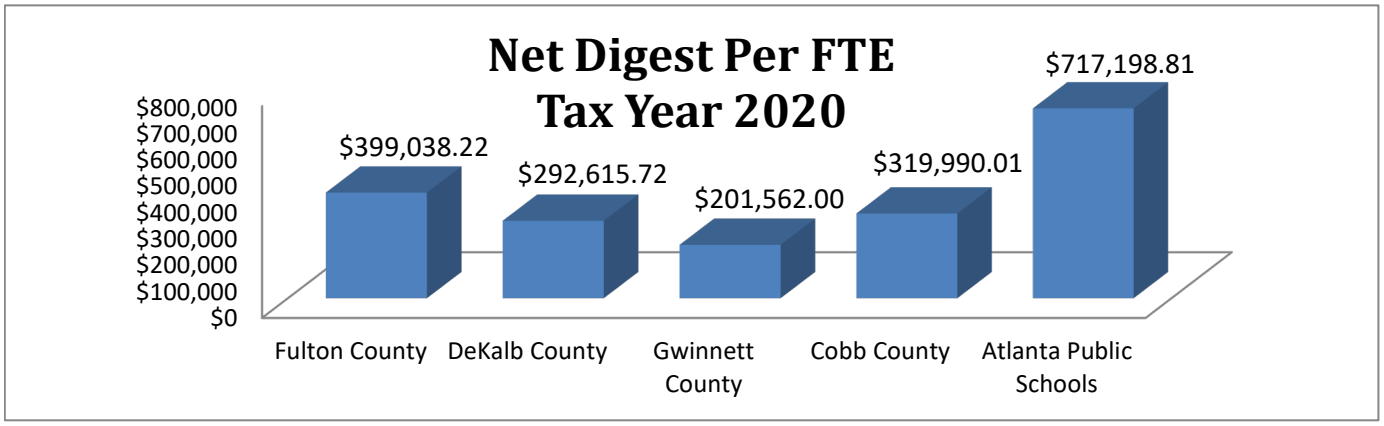
Fiscal Year	Rev. Per Pupil	Total Rev.	Exp. Per Pupil	Total Exp.	Enrollment
FY18	$ 45,577	$ 1,359,740,280	$ 43,447	$ 1,296,208,419	29,834
FY19	$ 49,243	$ 1,439,665,951	$ 47,642	$ 1,392,875,919	29,236
FY20	$ 50,220	$ 1,462,202,965	$ 49,398	$ 1,438,277,491	29,116
FY21	$ 46,382	$ 1,365,937,181	$ 54,575	$ 1,607,223,998	29,450
FY22	$ 47,704	$ 1,443,096,933	$ 53,610	$ 1,621,765,475	30,251

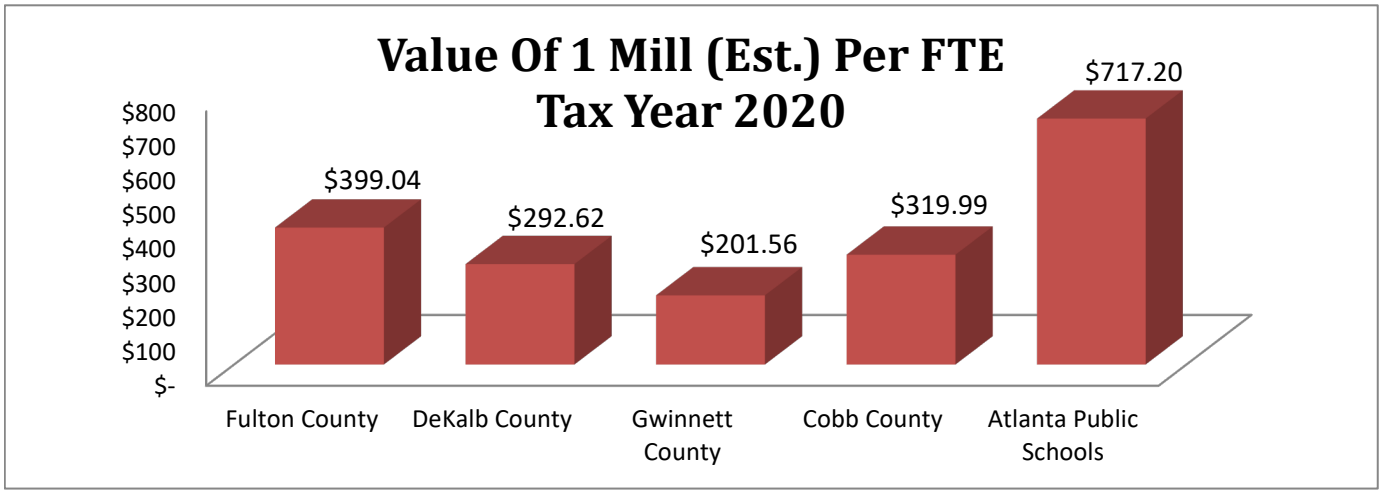


Expenditure Digest
Per FTE
(All Funds)

	FY21 FTE	Gross Digest	Net Digest	Value of a Mill
Fulton County	93,457	$42,393,309,723	$37,292,914,732	$37,292,915
DeKalb County	93,470	$31,504,520,566	$27,350,791,731	$27,350,792
Gwinnett County	177,401	$41,572,428,332	$35,757,299,518	$35,757,300
Cobb County	107,379	$42,328,158,033	$34,360,207,467	$34,360,207
Atlanta Public Schools	50,979	$40,826,445,000	$36,562,078,000	$36,562,078







Expenditure Summary by Department/School
By Fund
(All Funds)

Organization	General Fund	Consolidated Fund	Capital Projects Fund	School-Wide Schools	Title I	Special Education	Vocational Education-Federal Funded	Title II	Education of Homeless Children	Title III	Title IV	Pre-Kindergarten (Lottery)	School Nutrition	Pension	School Activity Funds	Total Budget
GOVERNANCE AND STRATEGY																
BOARD	285,378	-	-	-	-	-	-	-	-	-	-	-	-	-	-	285,378
SUPERINTENDENT	1,163,808	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,163,808
INTERNAL AUDIT	1,105,818	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,105,818
STUDENT HEALTH SERVICES	508,445	-	-	-	-	-	-	-	-	-	-	-	-	-	-	508,445
PROGRAM EVALUATION	693,342	-	-	-	-	-	-	-	-	-	-	-	-	-	-	693,342
CHARTER SCHOOLS	215,045	-	-	-	-	-	-	-	-	-	-	-	-	-	-	215,045
SCHOOL FLEXIBILITY & GOVERNANCE	825,256	-	-	-	-	-	-	-	-	-	-	-	-	-	-	825,256
SACS	130,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	130,000
STRATEGY MANAGEMENT	374,989	-	-	-	-	-	-	-	-	-	-	-	-	-	-	374,989
SAFETY & SECURITY	782,427	-	-	-	-	-	-	-	-	-	-	-	-	-	-	782,427
CAMPUS POLICE	5,292,294	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,292,294
PERSONNEL INVESTIGATIONS	239,107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	239,107
Sub-Total	**11,615,908**															**11,615,908**
Communications																
COMMUNICATIONS	1,649,935	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,649,935
BRDCST & VIDEO TECH	303,557	-	-	-	-	-	-	-	-	-	-	-	-	-	-	303,557
Sub-Total	**1,953,492**															**1,953,492**
OFFICE OF CHIEF OF ACADEMICS																
ACADEMICS	5,627,944	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,627,944
ATHLETICS	614,863	-	-	-	-	-	-	-	-	-	-	-	-	-	-	614,863
VIRTUAL LEARNING	3,590,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,590,400
Sub-Total	**9,833,208**															**9,833,208**
OFFICE OF LEARNING & TEACHING ADMINISTRATION																
ELEM. & SEC. C&I-TEXTBOOKS	3,398,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,398,000
ASST. SUPER. FOR LEARNING & TEACHING	1,063,541	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,063,541
ELEM. & SEC. C&I-JROTC	348,952	-	-	-	-	-	-	-	-	-	-	-	-	-	-	348,952
ASSESSMENT	1,506,527	-	-	-	-	-	-	520,966	-	-	-	-	-	-	-	2,027,493
TESTING MATERIALS	4,334,210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,334,210
ELEM. & SEC. C&I-CAREER TECHNOLOGY	1,807,020	-	-	-	-	-	788,234	-	-	-	-	-	-	-	-	2,595,254
INSTRUCTION TECH / MEDIA SERVICES	2,579,284	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,579,284
TEACHING MUSEUMS	581,668	-	-	-	-	-	-	-	-	-	-	-	-	-	-	581,668
SOFTWARE UPDATE	3,334,194	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,334,194
OFFICE OF CURRICULUM	3,600,676	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,600,676
SPECIALS	3,304,063	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,304,063
TMS/TMN CUSTODIAL SUPPORT	168,974	-	-	-	-	-	-	-	-	-	-	-	-	-	-	168,974
Sub-Total	**26,027,108**						**788,234**	**520,966**								**27,336,308**
INSTRUCTIONAL SERV.																
INSTR. SUPPORT SRVCS	949,041	-	-	-	-	-	-	-	-	-	-	-	-	-	-	949,041
STUDENT DISCIPLINE	1,118,090	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,118,090
GUIDANCE/COUNSELING	1,294,632	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,294,632
504	244,982	-	-	-	-	-	-	-	-	-	-	-	-	-	-	244,982
STUDENT SUPPORT SVC - ESL	264,153	-	-	-	-	-	-	-	-	810,100	-	-	-	-	-	1,074,253
TITLE/NCLB/COMPL.	-	-	-	0	5,609,907	-	-	-	-	-	1,609,527	-	-	-	-	7,219,434
HOMELESS	133,685	-	-	-	-	-	-	-	80,000	-	-	-	-	-	-	213,685
PRE-K SUPPORT	263,426	-	-	-	-	-	-	-	-	-	-	523,616	-	-	-	787,042
INTERVENTION SERVICES	-	-	-	-	-	116,843	-	-	-	-	-	-	-	-	-	116,843
OFFICE OF STUDENT SUPPORTS	733,359	-	-	-	-	-	-	-	-	-	-	-	-	-	-	733,359
PSYCHOLOGY & SOCIAL WORK	1,195,948	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,195,948

Expenditure Summary by Department/School
By Fund
(All Funds)

Organization	General Fund	Consolidated Fund	Capital Projects Fund	School-Wide Schools	Title I	Special Education	Vocational Education-Federal Funded	Title II	Education of Homeless Children	Title III	Title IV	Pre-Kindergarten (Lottery)	School Nutrition	Pension	School Activity Funds	Total Budget
Sub-Total	**6,197,316**			**0**	**5,609,907**	**116,843**			**80,000**	**810,100**	**1,609,527**	**523,616**				**14,947,310**
SPECIAL EDUCATION																
SPECIAL EDUCATION	3,369,858	-	-	-	-	1,037,428	-	-	-	-	-	-	-	-	-	4,407,286
Sub-Total	**3,369,858**					**1,037,428**										**4,407,286**
CONTINUING ED																
MS EXTENDED LEARNING	390,616	-	-	-	-	-	-	-	-	-	-	-	-	-	-	390,616
NIGHT SCHOOL	188,332	-	-	-	-	-	-	-	-	-	-	-	-	-	-	188,332
ES EXTENDED LEARNING	750,906	-	-	-	-	-	-	-	-	-	-	-	-	-	-	750,906
Sub-Total	**1,329,854**															**1,329,854**
FINANCIAL SERVICES																
FINANCIAL SERVICES	991,927	-	4,061,203	-	-	-	-	-	-	-	-	-	-	-	15,848,908	20,902,038
BUDGET SERVICES	710,034	-	1,656	-	-	-	-	-	-	-	-	-	-	-	-	711,690
ACCOUNTING SERVICES	1,778,321	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,778,321
FISCAL SERVICES	1,738,233	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,738,233
CONTRACTING/PURCH.	880,590	-	618,635	-	-	-	-	-	-	-	-	-	-	-	-	1,499,225
RISK MANAGEMENT	5,584,766	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,584,766
GRANTS	528,350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	528,350
DW INSTRUCTION	5,366,087	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,366,087
DW PUPIL SERVICES	642,841	-	-	-	-	-	-	-	-	-	-	-	-	-	-	642,841
DW IMPROVEMENT INSTR	990,196	-	-	-	-	-	-	-	-	-	-	-	-	-	-	990,196
DW GENERAL ADMIN	1,125,885	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,125,885
DW SUPPORT SERVICES	973,033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	973,033
OPERATIONS	8,060,806	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,060,806
DW TRANSPORTATION	5,731,665	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,731,665
DW CENTRAL SUPPORT	943,079	-	-	-	-	-	-	-	-	-	-	-	-	-	-	943,079
DW OTHER SUPPORT SVCS	40,035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,035
DW TRANSFERS	902,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	902,600
Sub-Total	**36,988,449**		**4,681,495**												**15,848,908**	**57,518,852**
INFORMATION TECH.																
INFORMATION TECH	631,159	-	-	-	-	-	-	-	-	-	-	-	-	-	-	631,159
DATA WAREHOUSE & REPORTING	1,266,478	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,266,478
STUDENT INFO SYSTEMS	1,787,730	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,787,730
RECORD MGT-ARCHIVING	521,832	-	-	-	-	-	-	-	-	-	-	-	-	-	-	521,832
INFRASTRUCTURE MGT	7,165,604	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,165,604
SAP PROJECT MGT	3,955,653	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,955,653
IT PROGRAM MANAGEMENT	-	-	77,823,411	-	-	-	-	-	-	-	-	-	-	-	-	77,823,411
SCHOOL TECHNOLOGY SUPPORT	8,555,014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,555,014
SECURITY	992,938	-	-	-	-	-	-	-	-	-	-	-	-	-	-	992,938
ACCOUNTABILITY	1,625,740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,625,740
IT-PROGRAM MANAGEMENT	3,488,871	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,488,871
Sub-Total	**29,991,018**		**77,823,411**													**107,814,429**
HEALTH/SAFETY/RISK																
SAFETY AND SECURITY	-	-	5,744,307	-	-	-	-	-	-	-	-	-	-	-	-	5,744,307
Sub-Total			**5,744,307**													**5,744,307**
OPERATIONS																
OPERATIONS	691,833	-	-	-	-	-	-	-	-	-	-	-	-	-	-	691,833
FACILITIES SERVICES	284,603	-	-	-	-	-	-	-	-	-	-	-	-	-	-	284,603
CUSTODIAL SERVICES	2,872,286	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,872,286
BUILDING PROGRAM	-	-	263,480,401	-	-	-	-	-	-	-	-	-	-	-	-	263,480,401
TRANSPORTATION	53,615,858	-	9,500,000	-	-	-	-	-	-	-	-	-	-	-	-	63,115,858
WAREHOUSE OPERATIONS	1,916,718	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,916,718
PRINTING SERVICES	821,361	-	-	-	-	-	-	-	-	-	-	-	-	-	-	821,361

Expenditure Summary by Department/School
By Fund
(All Funds)

Organization	General Fund	Consolidated Fund	Capital Projects Fund	School-Wide Schools	Title I	Special Education	Vocational Education-Federal Funded	Title II	Education of Homeless Children	Title III	Title IV	Pre-Kindergarten (Lottery)	School Nutrition	Pension	School Activity Funds	Total Budget
MAINTENANCE	23,739,702	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,739,702
PORTABLES	2,049,336	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,049,336
BUILDING MANAGER	1,131,575	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,131,575
PROPERTY CONTROL	227,270	-	5,264,320	-	-	-	-	-	-	-	-	-	-	-	-	5,491,591
OPERATIONAL PLANNING	702,290	-	-	-	-	-	-	-	-	-	-	-	-	-	-	702,290
CAPITAL IMPROVEMENTS	756,388	-	2,139,027	-	-	-	-	-	-	-	-	-	-	-	-	2,895,415
TRANS - CUST SUPPORT	164,846	-	-	-	-	-	-	-	-	-	-	-	-	-	-	164,846
SUPPORT-UTILITIES	426,312	-	-	-	-	-	-	-	-	-	-	-	-	-	-	426,312
Sub-Total	**89,400,379**		**280,383,748**													**369,784,128**
SCHOOL NUTRITION																
SNP-CENTRAL SUPPORT	-	-	2,786,396	-	-	-	-	-	-	-	-	-	4,906,672	-	-	7,693,068
SNP SUMMER SCHOOL	-	-	-	-	-	-	-	-	-	-	-	-	327,653	-	-	327,653
SNP F&R DISTRICTWIDE	-	-	-	-	-	-	-	-	-	-	-	-	1,039,775	-	-	1,039,775
Sub-Total			**2,786,396**										**6,274,100**			**9,060,496**
PENSION																
PENSION	-	-	-	-	-	-	-	-	-	-	-	-	-	37,452,894	-	37,452,894
Sub-Total														**37,452,894**		**37,452,894**
HUMAN RESOURCES																
TALENT DIVISION	1,801,924	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,801,924
TALENT-STAFFING	2,984,972	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,984,972
TALENT-MGMT & ORG DEV	608,700	-	-	-	-	-	-	1,093,119	-	-	-	-	-	-	-	1,701,819
LEARNING & DEV-STATE	93,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	93,500
LEARNING & DEV-LOCAL	2,509,248	-	-	-	-	-	-	1,085,132	-	-	-	-	-	-	-	3,594,380
Sub-Total	**7,998,343**							**2,178,251**								**10,176,594**
Elementary Schools																
ABBOTTS HILL ES	5,308,393	-	1,946	-	-	132,400	-	-	-	-	-	-	235,476	-	-	5,678,215
ALPHARETTA ES	6,098,003	-	2,658	-	-	309,958	-	-	-	-	-	216,925	230,049	-	-	6,857,593
BARNWELL ES	5,756,795	-	957	-	-	-	-	-	-	-	-	205,585	267,732	-	-	6,231,070
BETHUNE ES	593,429	4,555,108	8,011	-	298,100	102,635	-	-	-	-	-	193,439	456,685	-	-	6,207,408
BROOKVIEW ES	525,271	4,061,495	14,866	-	223,020	-	-	-	-	-	-	194,498	388,688	-	-	5,407,838
CAMPBELL ES	1,913,525	5,377,014	354	-	284,592	213,682	-	-	-	-	-	83,723	462,282	-	-	8,335,171
COGBURN WOODS ES	6,634,084	-	4,616	-	-	-	-	-	-	-	-	-	277,068	-	-	6,915,768
COLLEGE PARK ES	1,096,626	5,609,739	314	-	464,280	131,266	-	-	-	-	-	190,674	498,096	-	-	7,990,995
CONLEY HILLS ES	1,277,405	4,626,097	2,696	-	263,000	189,830	-	-	-	-	-	206,240	408,628	-	-	6,973,895
CRABAPPLE CROSSING ES	5,473,494	-	569	-	-	-	-	-	-	-	-	-	230,636	-	-	5,704,699
CREEK VIEW ES	7,255,136	-	1,087	-	-	-	-	-	-	-	-	-	323,228	-	-	7,579,452
DOLVIN ES	5,687,863	-	12,468	-	-	46,921	-	-	-	-	-	-	282,900	-	-	6,030,151
DUNWOODY SPRINGS ES	1,355,705	4,669,171	28,060	-	147,412	190,299	-	-	-	-	-	211,857	331,821	-	-	6,934,325
JACKSON, ESTHER ES	1,812,316	5,231,747	10,692	-	178,616	422,550	-	-	-	-	-	211,033	387,343	-	-	8,254,298
WEST, EVOLINE C. ES	743,593	5,676,126	5,152	-	267,386	-	-	-	-	-	-	178,511	536,885	-	-	7,407,652
FINDLEY OAKS ES	5,309,922	-	924	-	-	206,296	-	-	-	-	-	183,266	248,766	-	-	5,949,174
GULLATT ES	901,331	5,556,126	3,857	-	356,940	80,592	-	-	-	-	-	198,267	537,955	-	-	7,635,068
HAPEVILLE ES	1,411,918	4,805,065	3,430	-	281,340	110,802	-	-	-	-	-	302,647	435,666	-	-	7,350,868
HEARDS FERRY ES	6,759,292	-	-	-	-	78,018	-	-	-	-	-	205,310	307,939	-	-	7,350,560
HEMBREE SPRINGS ES	1,556,665	4,430,370	-	-	111,366	117,013	-	-	-	-	-	182,736	289,853	-	-	6,688,003
HERITAGE ES	1,113,329	4,364,852	2,208	-	232,740	259,385	-	-	-	-	-	83,723	373,234	-	-	6,429,471
HIGH POINT ES	739,852	5,393,977	-	-	132,886	118,325	-	-	-	-	-	236,800	320,446	-	-	6,942,285
HILLSIDE ES	5,831,965	-	275	-	-	238,209	-	-	-	-	-	186,652	294,613	-	-	6,551,714
HOLMES, HAMILTON ES	853,766	5,353,527	10,781	-	301,860	-	-	-	-	-	-	190,400	463,496	-	-	7,173,830
LAKE WINDWARD ES	7,580,444	-	2,067	-	-	437,978	-	-	-	-	-	-	251,686	-	-	8,272,174
LIBERTY POINT ES	1,794,110	5,232,139	610	-	313,914	189,799	-	-	-	-	-	197,718	563,143	-	-	8,291,433
NOLAN, LOVE T. ES	1,288,562	5,353,006	3,203	-	339,660	137,321	-	-	-	-	-	156,687	576,853	-	-	7,855,292

Expenditure Summary by Department/School
By Fund
(All Funds)

Organization	General Fund	Consolidated Fund	Capital Projects Fund	School-Wide Schools	Title I	Special Education	Vocational Education-Federal Funded	Title II	Education of Homeless Children	Title III	Title IV	Pre-Kindergarten (Lottery)	School Nutrition	Pension	School Activity Funds	Total Budget
MANNING OAKS ES	7,364,992	-	2,566	-	-	26,262	-	-	-	-	-	85,698	327,406	-	-	7,806,924
MEDLOCK BRIDGE ES	6,302,119	-	42,508	-	-	70,347	-	-	-	-	-	205,691	248,016	-	-	6,868,681
MIMOSA ES	1,307,193	6,542,575	33,098	-	298,606	172,288	-	-	-	-	-	222,374	512,625	-	-	9,088,760
ASA G. HILLIARD ES	1,200,043	4,363,800	3,450	-	247,320	241,506	-	-	-	-	-	178,511	411,809	-	-	6,646,439
MOUNTAIN PARK ES	7,209,089	-	3,257	-	-	80,204	-	-	-	-	-	-	253,345	-	-	7,545,896
NEW PROSPECT ES	5,605,005	-	32,921	-	-	154,715	-	-	-	-	-	-	210,780	-	-	6,003,422
NORTHWOOD ES	6,118,409	-	1,403	-	-	37,602	-	-	-	-	-	-	287,975	-	-	6,445,389
OCEE ES	6,169,184	-	3,887	-	-	123,081	-	-	-	-	-	-	259,941	-	-	6,556,093
PALMETTO ES	1,194,101	3,410,976	11	-	169,560	174,220	-	-	-	-	-	83,723	263,702	-	-	5,296,292
PARKLANE ES	659,726	3,754,686	9,751	-	265,080	88,722	-	-	-	-	-	203,441	307,945	-	-	5,289,351
RANDOLPH ES	590,747	4,608,473	7,155	-	172,160	-	-	-	-	-	-	168,302	395,175	-	-	5,942,012
RENAISSANCE ES	1,233,779	4,646,643	1,827	-	222,086	-	-	-	-	-	-	217,031	428,429	-	-	6,749,796
RIVER EVES ES	5,223,829	-	30,419	-	-	-	-	-	-	-	-	-	262,689	-	-	5,516,937
ROSWELL NORTH ES	7,426,754	-	2,921	-	-	-	-	-	-	-	-	191,706	307,236	-	-	7,928,617
LEWIS, S.L. ES	1,032,044	4,884,148	2,217	-	278,660	338,477	-	-	-	-	-	206,240	369,026	-	-	7,110,813
LEE, SEABORN ES	525,271	3,864,651	1,850	-	215,136	-	-	-	-	-	-	110,641	357,911	-	-	5,075,461
SHAKERAG ES	5,426,027	-	795	-	-	-	-	-	-	-	-	97,567	249,576	-	-	5,773,965
SPALDING DRIVE CH. ES	4,009,569	-	2,003	-	-	177,248	-	-	-	-	-	199,693	187,723	-	-	4,576,236
STATE BRIDGE ES	5,345,035	-	6,733	-	-	-	-	-	-	-	-	214,706	310,606	-	-	5,877,079
STONEWALL TELL ES	1,001,296	5,227,397	11,803	-	186,686	42,602	-	-	-	-	-	197,718	363,581	-	-	7,031,082
SUMMIT HILL ES	5,481,640	-	36,886	-	-	124,668	-	-	-	-	-	-	190,910	-	-	5,834,104
SWEET APPLE ES	6,540,051	-	20	-	-	91,016	-	-	-	-	-	211,180	241,797	-	-	7,084,064
WILSON CREEK ES	6,092,736	-	143	-	-	-	-	-	-	-	-	-	299,407	-	-	6,392,286
WOODLAND CHARTER ES	8,534,263	-	4,910	-	-	135,749	-	-	-	-	-	194,351	405,393	-	-	9,274,666
OAKLEY ES	936,322	5,255,922	1,705	-	381,152	-	-	-	-	-	-	97,313	502,248	-	-	7,174,662
LAKE FOREST ES	1,552,754	6,302,787	16,631	-	343,980	-	-	-	-	-	-	297,638	529,206	-	-	9,042,997
ISON SPRINGS ES	1,518,098	4,970,503	244	-	165,704	44,362	-	-	-	-	-	208,783	390,332	-	-	7,298,027
BIRMINGHAM FALLS ES	6,106,396	-	16,950	-	-	37,602	-	-	-	-	-	-	199,548	-	-	6,360,495
FELDWOOD ES	1,115,911	5,126,509	4,059	-	336,224	224,060	-	-	-	-	-	190,400	487,792	-	-	7,484,955
CLIFTONDALE ES	963,664	5,446,187	18,468	-	197,984	84,041	-	-	-	-	-	204,265	432,730	-	-	7,347,338
GA BPTST CHLDRN HOME	358,751	-	-	-	8,640	-	-	-	-	-	-	-	-	-	-	367,391
WOLF CREEK ES	1,708,642	5,674,631	1,167	-	211,972	352,892	-	-	-	-	-	190,400	422,972	-	-	8,562,676
VICKERY MILL ES	1,164,801	4,212,400	532	-	143,108	261,447	-	-	-	-	-	223,197	302,845	-	-	6,308,329
ES HOLDING	1,258,703	(7,652,530)	-	-	-	-	-	-	-	-	-	-	-	-	-	(6,393,827)
Sub-Total	**204,949,738**	**150,935,317**	**424,091**		**8,041,170**	**6,796,389**						**8,417,262**	**20,701,843**			**400,265,809**
Middle Schools																
AUTREY MILL MS	10,125,469	-	15,088	-	-	-	-	-	-	-	-	-	332,232	-	-	10,472,789
BEAR CREEK MS	1,822,211	7,854,734	34,941	-	419,640	232,600	-	-	-	-	-	-	504,634	-	-	10,868,760
CAMP CREEK MS	1,602,919	5,220,615	1,823	-	317,952	498,298	-	-	-	-	-	-	397,199	-	-	8,038,806
CRABAPPLE MS	7,753,826	-	2,487	-	-	26,536	-	-	-	-	-	-	254,108	-	-	8,036,957
ELKINS POINTE MS	2,186,448	7,256,398	11,248	-	201,212	130,037	-	-	-	-	-	-	337,206	-	-	10,122,548
HAYNES BRIDGE MS	7,345,683	-	3,983	-	-	161,833	-	-	-	-	-	-	282,977	-	-	7,794,476
HOLCOMB BRIDGE MS	1,513,613	5,790,189	2,545	-	186,148	160,777	-	-	-	-	-	-	261,250	-	-	7,914,522
HOPEWELL MS	11,161,681	-	1,004	-	-	153,387	-	-	-	-	-	-	307,798	-	-	11,623,869
MCNAIR MS	2,480,949	6,410,476	782	-	477,900	578,832	-	-	-	-	-	-	568,098	-	-	10,517,037
NORTHWESTERN MS	9,707,555	-	15,596	-	-	37,876	-	-	-	-	-	-	274,329	-	-	10,035,356
WEST, PAUL D. MS	2,065,121	6,276,770	2,470	-	457,940	318,949	-	-	-	-	-	-	477,177	-	-	9,598,428
RIDGEVIEW MS	1,728,269	8,417,663	11,257	-	274,918	-	-	-	-	-	-	-	440,094	-	-	10,872,201
RIVER TRAIL MS	9,386,077	-	18,716	-	-	37,602	-	-	-	-	-	-	453,900	-	-	9,896,295
SANDTOWN MS	2,066,394	7,146,743	3,998	-	301,818	289,925	-	-	-	-	-	-	482,474	-	-	10,291,351
SANDY SPRINGS MS	1,837,239	6,966,181	5,140	-	228,650	95,707	-	-	-	-	-	-	434,554	-	-	9,567,471
TAYLOR ROAD MS	10,202,006	-	7,264	-	-	66,926	-	-	-	-	-	-	380,762	-	-	10,656,958

Expenditure Summary by Department/School
By Fund
(All Funds)

Organization	General Fund	Consolidated Fund	Capital Projects Fund	School-Wide Schools	Title I	Special Education	Vocational Education-Federal Funded	Title II	Education of Homeless Children	Title III	Title IV	Pre-Kindergarten (Lottery)	School Nutrition	Pension	School Activity Funds	Total Budget
WEBB BRIDGE MS	10,054,128	-	6,556	-	-	-	-	-	-	-	-	-	308,950	-	-	10,369,634
WOODLAND MS	1,597,556	6,167,366	617	-	441,180	74,368	-	-	-	-	-	-	524,362	-	-	8,805,448
RENAISSANCE MS	1,959,229	7,830,282	2,836	-	440,622	-	-	-	-	-	-	-	565,720	-	-	10,798,690
MS HOLDING	1,087,331	(3,727,980)	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,640,649)
Sub-Total	**97,683,703**	**71,609,437**	**148,350**		**3,747,980**	**2,863,655**							**7,587,824**			**183,640,949**
High Schools																
ALPHARETTA HS	16,337,163	-	10,123	-	-	227,455	-	-	-	-	-	-	326,305	-	-	16,901,046
BANNEKER HS	3,645,560	12,150,441	4,294	-	861,840	504,609	-	-	-	-	-	-	886,737	-	-	18,053,480
CENTENNIAL HS	16,237,645	-	19,089	-	-	362,507	-	-	-	-	-	-	597,518	-	-	17,216,760
CHATTAHOOCHEE HS	14,073,361	-	762	-	-	82,888	-	-	-	-	-	-	521,568	-	-	14,678,579
CREEKSIDE HS	3,458,610	11,480,221	5,030	-	611,168	494,333	-	-	-	-	-	-	643,562	-	-	16,692,925
MILTON HS	15,318,952	-	6,271	-	-	213,238	-	-	-	-	-	-	513,123	-	-	16,051,584
NORTH SPRINGS HS	12,269,173	-	1,497	-	-	107,607	-	-	-	-	-	-	414,040	-	-	12,792,317
NORTHVIEW HS	13,392,838	-	32,989	-	-	64,138	-	-	-	-	-	-	511,729	-	-	14,001,694
RIVERWOOD HS	14,231,474	-	308,229	-	-	91,135	-	-	-	-	-	-	560,714	-	-	15,191,553
ROSWELL HS	16,755,941	-	4,970	-	-	38,336	-	-	-	-	-	-	634,973	-	-	17,434,220
TRI-CITIES HS	2,908,804	12,587,996	12,486	-	714,930	290,355	-	-	-	-	-	-	770,301	-	-	17,284,872
WESTLAKE HS	16,229,765	-	21,804	-	-	269,352	-	-	-	-	-	-	526,888	-	-	17,047,810
JOHNS CREEK HS	14,525,241	-	6,845	-	-	213,238	-	-	-	-	-	-	590,333	-	-	15,335,658
LANGSTON HUGHES HS	4,090,612	12,551,138	288,494	-	665,506	420,961	-	-	-	-	-	-	647,669	-	-	18,664,381
SOUTH METRO	300,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300,000
FLAT SHOALS CENTER	23,150,518	-	-	-	-	4,015,622	-	-	-	-	-	-	-	-	-	27,166,140
CAMBRIDGE HS	13,791,732	-	14,942	-	-	37,876	-	-	-	-	-	-	388,703	-	-	14,233,254
WELLSPRINGS LIVING RESIDENTIAL	95,813	-	-	-	4,320	-	-	-	-	-	-	-	-	-	-	100,133
COLLEGE CAREER ACADEMY	1,247,896	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,247,896
INNOVATION ACADEMY	7,367,155	-	11,661	-	-	-	-	-	-	-	-	-	303,728	-	-	7,682,544
GLOBAL IMPACT ACADEMY	4,939,247	-	-	-	-	-	-	-	-	-	-	-	267,088	-	-	5,206,335
FULTON ACADEMY OF VIRTUAL EXCELLENCE	6,765,994	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,765,994
HS HOLDING	15,766,903	(2,958,204)	-	-	-	92,623	-	-	-	-	-	-	-	-	-	12,901,322
Sub-Total	**236,900,398**	**45,811,593**	**749,487**		**2,857,764**	**7,526,274**							**9,104,979**			**302,950,495**
Alternative/ Learning Centers																
INDEPENDENCE HS	2,034,619	-	676	-	75,000	-	-	-	-	-	-	-	-	-	-	2,110,295
MCCLARIN HS	325,790	1,662,127	12,911	-	179,760	-	-	-	-	-	-	-	-	-	-	2,180,589
PEAK ACADEMY	2,424,837	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,424,837
VIRTUAL PROGRAM	2,250,418	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,250,418
Sub-Total	**7,035,664**	**1,662,127**	**13,587**		**254,760**											**8,966,139**
Charter Schools																
AMANA ACADEMY CH. ES/MS	7,885,348	-	-	166,780	-	-	-	-	-	-	-	-	-	-	-	8,052,128
KIPP ACADEMY CH. ES/MS	5,348,111	-	-	166,242	-	-	-	-	-	-	-	-	-	-	-	5,514,353
HAPEVILLE CHARTER MS	5,185,882	-	-	243,628	-	-	-	-	-	-	-	-	-	-	-	5,429,510
MAIN STREET CHARTER	7,888,546	-	-	279,760	-	-	-	-	-	-	-	-	-	-	-	8,168,306
HAPEVILLE CAREER ACADEMY	6,220,064	-	-	293,216	-	-	-	-	-	-	-	-	-	-	-	6,513,280
CHATTAHOOCHEE HILLS CHARTER	5,686,370	-	-	166,780	-	-	-	-	-	-	-	-	-	-	-	5,853,150
RISE GRAMMAR SCHOOL	4,034,031	-	-	193,680	-	-	-	-	-	-	-	-	-	-	-	4,227,711
RISE PREP SCHOOL	3,823,248	-	-	114,594	-	-	-	-	-	-	-	-	-	-	-	3,937,842
SKYVIEW	2,694,500	-	-	135,828	75,000	-	-	-	-	-	-	-	-	-	-	2,905,328
FAST ES/MS	6,365,407	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,365,407
Sub-Total	**55,131,508**			**1,760,508**	**75,000**											**56,967,016**
Grand Total	**$ 826,405,946**	**$ 270,018,474**	**$ 372,754,872**	**$ 1,760,508**	**$ 20,586,581**	**$ 18,340,590**	**$ 788,234**	**$ 2,699,217**	**$ 80,000**	**$ 810,100**	**$ 1,609,527**	**$ 8,940,878**	**$ 43,668,746**	**$ 37,452,894**	**$ 15,848,908**	**$ 1,621,765,475**

Expenditure Summary by Department/School
Five-Year
(All Funds)

Organization	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Proposed	FY21 to FY22 Difference	% Change FY2021 to FY2022
GOVERNANCE AND STRATEGY							
BOARD	263,718	287,691	263,879	283,792	285,378	1,586	1%
SUPERINTENDENT	1,420,912	1,582,484	1,153,597	1,116,621	1,163,808	47,187	4%
INTERNAL AUDIT	1,027,338	1,010,135	994,946	1,171,135	1,105,818	-65,317	-6%
GRANTS	225,732	200,455	207,625				
FCS FOUNDATION	158,237	28,780					
PROGRAM EVALUATION			170,685	394,011	693,342	299,331	76%
CHARTER SCHOOLS			17	202,168	215,045	12,877	6%
SCHOOL FLEXIBILITY & GOVERNANCE				790,570	825,256	34,686	4%
SACS				130,000	130,000		
STRATEGY MANAGEMENT			32	354,976	374,989	20,014	6%
SAFETY & SECURITY				6,654,778	6,526,733	-128,044	-2%
CAMPUS POLICE			13,236	5,518,709	5,292,294	-226,415	-4%
STUDENT HEALTH SERVICES				725,821	508,445	-217,376	-30%
PERSONNEL INVESTIGATIONS				236,121	239,107	2,987	1%
Sub-Total	**3,095,938**	**3,109,546**	**2,804,017**	**17,578,699**	**17,360,215**	**-218,484**	**-1%**
COMMUNICATIONS							
COMMUNICATIONS	1,180,185	1,365,317	1,160,187	1,522,454	1,649,935	127,481	8%
BROADCAST & VIDEO TECHNOLOGY	114,691	76,493	123,040	289,565	303,557	13,992	5%
Sub-Total	**1,294,876**	**1,441,810**	**1,283,227**	**1,812,019**	**1,953,492**	**141,473**	**8%**
ASSESSMENT & ACCOUNTABILITY							
ACCOUNTABILITY	138,295	64,540	218,681				
DATA UTILIZATION	1,105,753	752,095	562,905				
CHARTER SCHOOLS	187,970	195,918	178,134				
SCHOOL FLEX GOVERNANCE	740,840	815,947	430,494				
SCHOOL ACCT & GOVERNANCE	361,138	201,838	25,038				
STUDENT LEARNING OBJECTIVES		-12,468					
PROGRAM EVALUATION	757,540	541,645	6,336				
SACS	85,500	87,300	112,800				
Sub-Total	**3,377,035**	**2,646,816**	**1,534,389**	**0**	**0**	**0**	**0%**
LEADERSHIP							
STRATEGY MANAGEMENT		58,826	285,862				
Sub-Total	**0**	**58,826**	**285,861.91**	**0**	**0**	**0**	**0%**
OFFICE OF CHIEF OF ACADEMICS							
ACADEMICS (CURR. & INSTRUCTION)	1,612,380	2,171,640	1,747,577	5,481,728	5,627,944	146,216	3%
AREA SUPT - SOUTH	1,158,691	1,236,099	972,220				
AREA SUPT - CENTRAL	990,192	968,228	920,956				
AREA SUPT - NORTHEAST	863,172	988,547	971,857				
AREA SUPT - NORTHWEST	914,193	952,105	979,470				
VIRTUAL LEARNING				3,149,526	3,590,400	440,874	14%
ASSESSMENT	1,683,315	1,840,458	1,349,317	1,811,317	2,027,493	216,175	12%
TESTING MATERIALS	3,722,615	3,174,163	2,317,386	4,298,421	4,334,210	35,789	1%
ACHIEVEMENT ZONE	852,657	788,377	564,683				
STUDENT LEARNING OBJECTIVES	110,861	-1,364					

Expenditure Summary by Department/School
Five-Year
(All Funds)

Organization	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Proposed	FY21 to FY22 Difference	% Change FY2021 to FY2022
INNOVATION PROGRAMS			214,224	145,664		-145,664	-100%
Sub-Total	**11,908,075**	**12,118,253**	**10,037,691**	**14,886,657**	**15,580,047**	**693,390**	**5%**
PROF. LEARNING							
PROF. LEARNING-STATE		86,435	77,835				100%
PROF. LEARNING-LOCAL	12	3,977,466	2,722,737				100%
Sub-Total	**12**	**4,063,901**	**2,800,572**	**-**	**-**	**-**	**100%**
ELEM. & SEC. C&I							
TEXTBOOKS	13,883,767	7,742,990	11,083,992	4,661,030	3,398,000	-1,263,030	-27%
ASST. SUPT. FOR LEARNING & TCH	1,057,658	651,836	467,103	1,096,255	1,063,541	-32,714	-3%
ELEM. & SEC. C&I - JROTC	287,640	302,873	305,796	334,481	348,952	14,470	4%
HEALTH & PE	440,276	263,577	327,840	49,671		-49,671	-100%
FINE ARTS (MUSIC)	140,456	-4,861	5,474	35,579		-35,579	-100%
HUMANITIES (SOCIAL STUDIES)	1,518,548	1,360,651	1,465,270	76,090		-76,090	-100%
STEM (MATH)	733,045	826,291	698,994	98,542		-98,542	-100%
BUSINESS MANAGEMENT	71,621	-2,275	210				
SCIENCE	301,345	100,813	6,512				
ADVANCE STUDIES	876,553	894,846	785,479	30,000		-30,000	-100%
ELEM. & SEC. C&I-CAREER TECH	1,747,620	1,939,827	2,349,800	2,542,651	2,595,254	52,603	2%
INSTRUCTION TECH / MEDIA SERVICES	2,242,766	2,063,614	1,752,150	4,489,581	2,579,284	-1,910,298	-43%
TITLE I/NCLB/COMPL.	3,238						
CURRICULUM DEV. K-12	36,212	56,586					
TEACHING MUSEUMS	556,638	636,709	528,029	697,074	581,668	-115,406	-17%
SOFTWARE UPDATE	4,609,798	3,692,412	3,316,333	3,641,342	3,334,194	-307,148	-8%
VIRTUAL LEARNING	2,426,847	2,146,094	3,137,140	3,149,526		-3,149,526	-100%
VISUAL ARTS	504,965	479,441	324,696				
PERFORMING ARTS	629,610	538,320	458,426	145,610		-145,610	-100%
OFFICE OF CURRICULUM				3,962,272	3,600,676	-361,596	-9%
SPECIALS				3,311,162	3,304,063	-7,099	0%
TMS/TMN CUSTODIAL SUPPORT	149,291	140,545	145,970	123,647	168,974	45,327	37%
Sub-Total	**32,217,895**	**23,830,290**	**27,159,216**	**28,444,513**	**20,974,605**	**-7,469,908**	**-26%**
INSTRUCTIONAL SERV.							
INSTR. SUPPORT SRVCS	435,909	617,309	-594,087	943,041	949,041	6,000	1%
STUDENT SERVICES	-62	-102					
STUDENT DISCIPLINE	508,252	473,388	417,939	1,189,300	1,118,090	-71,210	-6%
SOCIAL WORK	538,223	1,383,501	778,307				
GUIDANCE/COUNSELING	1,032,978	1,022,334	2,215,472	1,106,361	1,294,632	188,270	17%
504	112,618	157,332	130,309	213,809	244,982	31,173	15%
STUDENT SUPPORT SVC - ESL	1,342,647	1,375,608	969,943	1,302,293	1,074,253	-228,040	-18%
TITLE/NCLB/COMPL.	4,512,876	5,449,236	5,828,152	5,551,833	7,219,434	1,667,601	30%
HOMELESS	251,226	229,877	213,522	237,585	213,685	-23,900	-10%
ATHLETICS	543,426	554,829	541,446	555,063	614,863	59,800	11%
PRE-K SUPPORT	822,344	761,540	743,083	809,532	787,042	-22,490	-3%
INTERVENTION SERVICES	218,797	202,301	631,038	105,747	116,843	11,096	10%
OFFICE OF STUDENT SUPPORTS				718,443	733,359	14,916	2%

Expenditure Summary by Department/School
Five-Year
(All Funds)

Organization	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Proposed	FY21 to FY22 Difference	% Change FY2021 to FY2022
PSYCHOLOGY & SOCIAL WORK				1,285,461	1,195,948	-89,513	-7%
Sub-Total	**10,319,234**	**12,227,154**	**11,875,123**	**14,018,470**	**15,562,173**	**1,543,703**	**11%**
SPECIAL EDUCATION							
INSTRU EXCEPT CHILDREN	6,722,396	6,028,720	6,426,887	10,444,931	4,407,286	-6,037,645	-58%
PSYCH. SERVICES	505,465	611,988	640,906	549,694		-549,694	-100%
Sub-Total	**7,227,862**	**6,640,708**	**7,067,793**	**10,994,625**	**4,407,286**	**-6,587,339**	**-60%**
CONTINUING ED							
EXTENDED LEARNING	805						
MS EXTENDED LEARNING	90,856	27,218	8,856	119,681	390,616	270,935	226%
NIGHT SCHOOL	21,500	10,227		53,977	188,332	134,355	249%
ES EXTENDED LEARNING	12,868	16,724	15,357	274,899	750,906	476,007	173%
ES SUMMER PROGRAM		17,236	46,952	841,718		-841,718	-100%
MS SUMMER PROGRAM	15,170	55,352	5,068	661,231		-661,231	-100%
HS SUMMER PROGRAM	33,097	19,873	23,687	769,191		-769,191	-100%
Sub-Total	**174,296**	**146,630**	**99,920**	**2,720,697**	**1,329,854**	**-1,390,843**	**-51%**
ORGANIZATIONAL ADVANCEMENT							
DEPUTY SUPERINTENDENT	1,199	23					
Sub-Total	**1,199**	**23**	**0**	**0**	**-**	**0**	**0%**
FINANCIAL SERVICES							
FINANCIAL SERVICES	29,558,116	37,806,771	42,958,382	55,927,390	20,902,038	-35,025,351	-63%
SCHOOL TO PAY AND PY			153				
BUDGET SERVICES	769,494	753,765	790,121	719,830	711,690	-8,140	-1%
ACCOUNTING SERVICES	1,268,909	1,326,463	1,307,673	1,731,978	1,778,321	46,342	3%
PAYROLL AND BENEFITS	1,683,339	1,684,236	1,783,690	1,729,325	1,738,233	8,908	1%
PROPERTY CONTROL	1,352,337	42,262	1,053				
CONTRACTING/PURCH.	1,073,214	1,121,006	1,443,546	1,927,959	1,499,225	-428,734	-22%
LOCAL SCHL ACCOUNTING	543,319	619,750	662,445				
WAREHOUSE OPERATIONS	46,236	-998	-1,487				
PRINTING SERVICES	26,587	912					
RISK MANAGEMENT	8,873,508	8,217,365	7,611,054	8,007,008	5,584,766	-2,422,242	-30%
GRANT SERVICES				2,654,740	528,350	-2,126,390	-80%
EMERGENCY TASK FORCE-HEALTH SVC			84,175	76,500		-76,500	-100%
EMERGENCY TASK FORCE-FACILITIES			256,169				
DW INSTRUCTION	6,264,818	6,418,714	6,091,674	-4,148,036	5,366,087	9,514,123	-229%
DW PUPIL SERVICES	564,761	592,427	563,380	584,950	642,841	57,892	10%
DW IMPROVEMENT INSTR	1,679,651	1,118,144	1,425,280	959,860	990,196	30,336	3%
DW GENERAL ADMIN	2,273,633	4,221,695	1,897,965	1,122,203	1,125,885	3,682	0%
DW SCHOOL ADMIN	-10,916						
DW SUPPORT SERVICES	1,149,179	616,299	1,050,263	938,557	973,033	34,476	4%
DW MAINTENANCE AND OPERATIONS	7,080,458	7,434,340	7,034,304	7,334,884	8,060,806	725,922	10%
DW TRANSPORTATION	5,737,338	6,018,402	5,699,939	5,143,451	5,731,665	588,214	11%
DW CENTRAL SUPPORT	1,544,595	2,085,618	2,567,253	915,330	943,079	27,749	3%
DW OTHER SUPPORT SVCS	29,535			40,035	40,035		
DW TRANSFERS	1,702,074	758,351	902,600	888,406	902,600	14,194	2%

Expenditure Summary by Department/School
Five-Year
(All Funds)

Organization	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Proposed	FY21 to FY22 Difference	% Change FY2021 to FY2022
ERP SYSTEM		1,408					
FULTON CARES		18,322	27,474				
LEGACY OF EXCELLENCE		79,033	59,149				
FIRST DAY FULTON		288	7,943	9,785		-9,785	-100%
HEEN RUFFIN READING PROGRAM				25		-25	-100%
HOLIDAY MEAL PROGRAM		1,872	829				
FIN SERV GROWTH & DEV				11,924		-11,924	-100%
Sub-Total	**73,210,183**	**80,936,445**	**84,225,028**	**86,576,106**	**57,518,852**	**-29,057,254**	**-34%**
INFORMATION TECH.							
INFORMATION TECH	515,253	517,051	474,965	548,884	631,159	82,275	15%
DATA WAREHOUSE & REPORTING	1,334,781	1,461,645	1,182,603	1,432,700	1,266,478	-166,223	-12%
IT - COMP EQUIP MAINT	150,115						
STUDENT INFO SYSTEMS	2,043,632	2,168,710	2,176,195	2,369,884	1,787,730	-582,155	-25%
RECORD MGT-ARCHIVING	563,477	664,427	526,016	613,505	521,832	-91,673	-15%
INFRASTRUCTURE MGT	8,099,098	5,814,941	5,769,646	6,969,806	7,165,604	195,798	3%
SAP PROJECT MGT	3,170,866	3,349,411	3,389,250	3,855,292	3,955,653	100,362	3%
IT PROGRAM MANAGEMENT	39,749,546	31,063,070	39,358,067	82,311,090	77,823,411	-4,487,679	-5%
SCHOOL TECHNOLOGY SUPPORT	7,119,958	7,745,102	7,912,935	8,420,003	8,555,014	135,012	2%
INFOR. TECHNOLOGY SECURITY	1,070,269	829,226	783,159	995,781	992,938	-2,844	0%
ACCOUNTABILITY				1,130,982	1,625,740	494,758	44%
IT - PROGRAM MANAGEMENT			5,770,733	6,757,378	3,488,871	-3,268,507	-48%
IT -TELE EQUIP MAINT	2,400	-140					
Sub-Total	**63,819,394**	**53,613,442**	**67,343,568**	**115,405,305**	**107,814,429**	**-7,590,876**	**-7%**
HEALTH/SAFETY/RISK							
SAFETY AND SECURITY	2,419,865	5,020,778	3,249,038				
CAMPUS POLICE	2,834,171	3,161,680	5,774,371				
RISK MANAGEMENT	-9	406	1,579				
STUDENT HEALTH SERVICES	415,807	444,716	524,558				
TRANS/VEHICLE INSUR			380				
Sub-Total	**5,669,834**	**8,627,580**	**9,549,927**	**0**	**0**	**0**	**0%**
OPERATIONS							
OPERATIONS	477,911	505,168	513,458	503,908	691,833	187,925	37%
FACILITIES SERVICES	261,369	265,914	272,462	276,737	284,603	7,865	3%
CUSTODIAL SERVICES	2,725,857	2,421,270	2,494,835	4,651,278	2,872,286	-1,778,992	-38%
BUILDING PROGRAM	38,973,285	118,499,079	135,683,447	248,359,388	263,480,401	15,121,013	6%
TRANSPORTATION	62,602,374	61,328,399	57,942,569	58,320,589	63,115,858	4,795,269	8%
WAREHOUSE OPERATIONS	1,709,430	1,843,795	1,665,912	1,942,088	1,916,718	-25,370	-1%
PRINTING SERVICES	751,465	793,580	750,364	792,645	821,361	28,717	4%
MAINTENANCE	17,365,442	17,786,151	17,092,515	20,251,668	23,739,702	3,488,034	17%
PORTABLES	2,587,468	2,962,965	2,538,043	2,115,315	2,049,336	-65,979	-3%
BUILDING MANAGER	935,724	1,139,980	960,213	1,117,942	1,131,575	13,633	1%
PROPERTY CONTROL	1,317,618	1,638,062	1,056,892	1,337,027	5,491,591	4,154,563	311%
OPERATIONAL PLANNING	569,729	624,844	635,584	665,034	702,290	37,257	6%
PLACEMENT OFFICE		247					

Expenditure Summary by Department/School
Five-Year
(All Funds)

Organization	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Proposed	FY21 to FY22 Difference	% Change FY2021 to FY2022
CAPITAL IMPROVEMENTS	323,552	456,018	618,540	3,754,158	2,895,415	-858,744	-23%
TRANS - CUST SUPPORT	157,456	143,294	158,053	159,528	164,846	5,318	3%
SUPPORT-UTILITIES	1,926,259	2,085,273	1,927,195	12,760,194	426,312	-12,333,882	-97%
Sub-Total	**132,684,940**	**212,494,040**	**224,310,082**	**357,007,499**	**369,784,128**	**12,776,629**	**4%**
SCHOOL NUTRITION							
SNP-CENTRAL SUPPORT	4,177,691	5,185,362	3,568,373	7,267,227	7,693,068	425,841	6%
SNP SUMMER SCHOOL	300,169	214,757	440,086	297,898	327,653	29,755	10%
SNP F&R DISTRICTWIDE	586,805	580,617	626,002	1,003,554	1,039,775	36,221	4%
Sub-Total	**5,064,665**	**5,980,736**	**4,634,461**	**8,568,679**	**9,060,496**	**491,817**	**6%**
PENSION GOLD							
PENSION GOLD	34,071,040	34,747,249	35,420,860	243,132	37,452,894	37,209,761	15304%
Sub-Total	**34,071,040**	**34,747,249**	**35,420,860**	**243,132**	**37,452,894**	**37,209,761**	**15304%**
HUMAN RESOURCES							
TALENT DIVISION	1,557,452	1,712,753	1,902,954	1,748,369	1,801,924	53,555	3%
TALENT-STAFFING	2,546,585	2,567,767	2,669,026	2,737,070	2,984,972	247,902	9%
TALENT-MGMT & ORG DEV	848,772	1,196,054	1,478,285	1,858,871	1,701,819	-157,052	-8%
LEARNING & DEV-STATE	91,391	210		93,515	93,500	-15	0%
LEARNING & DEV-LOCAL	4,473,752	512,057	967	4,947,932	3,594,380	-1,353,552	-27%
Sub-Total	**9,517,952**	**5,988,841**	**6,051,232**	**11,385,757**	**10,176,594**	**-1,209,162**	**-11%**
TOTAL - CENTRAL OFFICE	**392,359,554**	**467,230,479**	**495,199,739**	**667,830,140**	**667,021,574**	**-808,565**	**0%**
ELEMENTARY SCHOOLS							
ABBOTTS HILL ES	5,554,255	5,797,899	5,940,731	5,836,580	5,678,215	-158,364	-3%
ALPHARETTA ES	7,267,440	7,749,368	7,789,942	6,927,660	6,857,593	-70,067	-1%
BARNWELL ES	6,327,187	6,631,685	6,855,245	6,395,941	6,231,070	-164,872	-3%
BETHUNE ES	6,864,243	6,592,671	7,329,479	6,519,526	6,207,408	-312,118	-5%
BROOKVIEW ES	5,375,813	5,319,112	5,632,651	5,518,571	5,407,838	-110,733	-2%
CAMPBELL ES	7,823,190	7,776,386	8,224,437	8,673,811	8,335,171	-338,640	-4%
COGBURN WOODS ES	6,689,554	6,655,093	7,362,246	6,957,950	6,915,768	-42,182	-1%
COLLEGE PARK ES	7,334,006	7,325,980	7,561,124	8,007,411	7,990,995	-16,415	0%
CONLEY HILLS ES	7,004,041	6,966,745	7,081,045	7,160,443	6,973,895	-186,548	-3%
CRABAPPLE CROSSING ES	5,958,183	6,304,255	6,110,662	5,930,711	5,704,699	-226,012	-4%
CREEK VIEW ES	6,748,054	6,987,271	7,308,492	7,412,335	7,579,452	167,117	2%
DOLVIN ES	6,566,204	6,587,619	6,543,011	6,212,299	6,030,151	-182,148	-3%
DUNWOODY SPRINGS ES	5,996,096	6,328,900	7,314,643	6,879,683	6,934,325	54,642	1%
JACKSON, ESTHER ES	7,600,720	7,201,345	7,456,009	8,019,171	8,254,298	235,127	3%
WEST, EVOLINE C. ES	7,193,818	7,421,632	7,726,981	7,584,986	7,407,652	-177,334	-2%
FINDLEY OAKS ES	5,735,370	5,850,236	5,792,568	5,778,892	5,949,174	170,282	3%
C. H. GULLATT ES	6,436,072	6,757,499	7,424,000	7,485,324	7,635,068	149,744	2%
HAPEVILLE ES	7,478,617	7,613,755	8,161,370	7,168,159	7,350,868	182,709	3%
HEARDS FERRY ES	6,860,379	7,529,579	7,598,091	7,857,702	7,350,560	-507,142	-6%
HEMBREE SPRINGS ES	7,068,143	6,427,135	7,164,335	6,842,529	6,688,003	-154,526	-2%
HERITAGE ES	6,699,641	6,422,507	6,338,577	6,402,229	6,429,471	27,242	0%
HIGH POINT ES	6,933,254	7,089,908	6,856,504	6,449,492	6,942,285	492,794	8%
HILLSIDE ES	6,228,546	6,180,970	6,267,079	6,555,315	6,551,714	-3,600	0%

Expenditure Summary by Department/School
Five-Year
(All Funds)

Organization	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Proposed	FY21 to FY22 Difference	% Change FY2021 to FY2022
HOLMES, HAMILTON ES	7,294,105	6,895,824	7,635,079	6,983,859	7,173,830	189,971	3%
LAKE WINDWARD ES	8,062,770	8,291,693	8,274,274	7,929,721	8,272,174	342,453	4%
LIBERTY POINT ES	7,948,318	8,148,234	8,625,596	8,227,988	8,291,433	63,445	1%
NOLAN, LOVE T. ES	7,002,655	7,559,588	7,230,898	7,819,403	7,855,292	35,889	0%
MANNING OAKS ES	6,592,502	7,246,458	7,173,379	7,975,085	7,806,924	-168,161	-2%
MEDLOCK BRIDGE ES	5,847,351	6,445,637	6,519,945	6,835,434	6,868,681	33,247	0%
MIMOSA ES	9,185,490	9,488,592	8,507,174	9,159,454	9,088,760	-70,694	-1%
ASA G. HILLIARD ES	7,668,621	7,553,960	7,257,893	7,297,036	6,646,439	-650,597	-9%
MOUNTAIN PARK ES	7,278,299	7,675,030	8,183,840	7,896,364	7,545,896	-350,469	-4%
NEW PROSPECT ES	5,995,982	6,471,561	5,848,606	6,138,616	6,003,422	-135,194	-2%
NORTHWOOD ES	6,454,440	6,340,848	6,768,703	6,430,227	6,445,389	15,162	0%
OAK KNOLL ES	109,565		(62.50)				
OCEE ES	5,990,725	5,963,151	6,075,330	6,607,915	6,556,093	-51,822	-1%
PALMETTO ES	5,919,124	6,001,924	5,749,691	5,300,899	5,296,292	-4,607	0%
PARKLANE ES	6,193,621	6,203,586	6,053,939	5,897,604	5,289,351	-608,253	-10%
RANDOLPH ES	5,808,409	5,636,847	5,520,110	5,543,300	5,942,012	398,712	7%
RENAISSANCE ES	6,256,606	6,438,789	6,521,157	6,659,050	6,749,796	90,745	1%
RIVER EVES ES	5,853,223	5,661,466	5,673,972	5,646,471	5,516,937	-129,534	-2%
ROSWELL NORTH ES	7,211,137	7,040,765	7,453,366	7,908,395	7,928,617	20,221	0%
LEWIS, S.L. ES	6,316,239	7,175,491	7,488,376	7,470,140	7,110,813	-359,327	-5%
LEE, SEABORN ES	5,250,611	5,363,171	5,437,200	5,126,306	5,075,461	-50,844	-1%
SHAKERAG ES	5,989,287	5,846,983	5,947,207	6,078,492	5,773,965	-304,527	-5%
SPALDING DRIVE CH. ES	4,522,370	4,726,158	4,738,857	4,649,610	4,576,236	-73,374	-2%
STATE BRIDGE ES	5,902,668	6,186,375	6,414,305	5,763,871	5,877,079	113,208	2%
STONEWALL TELL ES	6,630,211	6,757,361	6,737,993	6,617,187	7,031,082	413,895	6%
SUMMIT HILL ES	5,616,568	5,881,024	6,281,659	6,114,197	5,834,104	-280,092	-5%
SWEET APPLE ES	6,545,027	7,040,939	7,458,305	7,125,456	7,084,064	-41,392	-1%
WILSON CREEK ES	6,674,616	6,876,507	7,065,893	6,687,109	6,392,286	-294,823	-4%
WOODLAND CHARTER ES	8,707,396	9,610,479	9,481,653	9,573,560	9,274,666	-298,894	-3%
OAKLEY ES	7,083,542	7,500,293	7,776,773	7,510,538	7,174,662	-335,876	-4%
LAKE FOREST ES	9,666,246	9,184,668	8,843,152	9,219,582	9,042,997	-176,585	-2%
ISON SPRINGS ES	6,549,377	6,881,353	7,876,078	7,343,094	7,298,027	-45,067	-1%
BIRMINGHAM FALLS ES	6,519,551	6,755,477	7,086,673	6,576,700	6,360,495	-216,204	-3%
FELDWOOD ES	7,331,179	7,548,472	8,581,475	7,426,641	7,484,955	58,313	1%
COX ROAD ES	1,838						
CLIFTONDALE ES	6,586,966	6,839,115	6,732,468	6,794,099	7,347,338	553,240	8%
GA BPTST CHLDRN HOME	435,435	334,540	519,998	489,059	367,391	-121,668	-25%
WOLF CREEK ES	6,884,324	7,521,713	7,410,706	8,875,467	8,562,676	-312,791	-4%
VICKERY MILL ES	6,003,750	5,710,045	6,448,426	6,252,632	6,308,329	55,697	1%
ES HOLDING				-2,791,672	-6,393,827	-3,602,156	129%
Sub-Total	**395,632,974**	**404,321,667**	**415,239,307**	**407,735,605**	**400,265,809**	**-7,469,795**	**-2%**
MIDDLE SCHOOLS							
AUTREY MILL MS	11,022,714	11,662,440	11,387,370	11,084,313	10,472,789	-611,524	-6%
BEAR CREEK MS	10,510,491	11,184,692	11,630,599	11,315,679	10,868,760	-446,919	-4%

Expenditure Summary by Department/School
Five-Year
(All Funds)

Organization	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Proposed	FY21 to FY22 Difference	% Change FY2021 to FY2022
CAMP CREEK MS	7,670,319	8,389,946	7,594,511	7,882,640	8,038,806	156,166	2%
CRABAPPLE MS	8,071,788	8,414,291	8,509,549	7,998,886	8,036,957	38,071	0%
ELKINS POINTE MS	11,758,190	11,143,397	10,910,571	10,815,313	10,122,548	-692,764	-6%
HAYNES BRIDGE MS	8,819,698	8,732,294	8,521,146	8,041,853	7,794,476	-247,377	-3%
HOLCOMB BRIDGE MS	8,658,217	8,421,692	7,638,602	8,101,277	7,914,522	-186,755	-2%
HOPEWELL MS	12,302,858	12,084,280	12,586,859	11,794,434	11,623,869	-170,565	-1%
MCNAIR MS	8,417,503	8,056,231	9,364,001	10,004,967	10,517,037	512,070	5%
NORTHWESTERN MS	11,105,683	11,468,754	11,962,511	10,824,773	10,035,356	-789,417	-7%
WEST, PAUL D. MS	9,268,353	9,911,047	9,997,966	9,541,677	9,598,428	56,751	1%
RIDGEVIEW MS	10,599,971	10,978,049	12,168,447	10,635,387	10,872,201	236,814	2%
RIVER TRAIL MS	10,064,161	10,781,487	10,833,575	10,474,600	9,896,295	-578,304	-6%
SANDTOWN MS	9,154,286	9,012,674	9,245,814	10,288,373	10,291,351	2,979	0%
SANDY SPRINGS MS	8,699,103	9,340,616	9,984,644	9,654,939	9,567,471	-87,467	-1%
TAYLOR ROAD MS	11,205,876	11,693,720	12,051,839	11,335,857	10,656,958	-678,898	-6%
WEBB BRIDGE MS	10,705,800	10,867,461	11,032,814	10,286,097	10,369,634	83,537	1%
WOODLAND MS	9,196,095	8,869,757	8,207,175	8,831,844	8,805,448	-26,396	0%
RENAISSANCE MS	10,607,524	10,588,328	11,372,498	11,012,650	10,798,690	-213,960	-2%
MS HOLDING				-697,593	-2,640,649	-1,943,056	279%
Sub-Total	**187,838,629**	**191,601,156**	**195,000,488**	**189,227,965**	**183,640,949**	**-5,587,016**	**-3%**
HIGH SCHOOLS							
ALPHARETTA HS	17,624,400	17,210,174	18,196,750	17,518,884	16,901,046	-617,838	-4%
BANNEKER HS	19,151,273	18,499,383	17,439,650	18,018,250	18,053,480	35,230	0%
CENTENNIAL HS	16,867,555	17,177,936	17,554,412	17,738,858	17,216,760	-522,098	-3%
CHATTAHOOCHEE HS	15,598,058	16,730,497	16,522,535	15,478,476	14,678,579	-799,897	-5%
CREEKSIDE HS	16,391,101	17,058,676	16,242,494	16,581,315	16,692,925	111,610	1%
MILTON HS	17,892,741	18,309,276	18,578,432	16,998,164	16,051,584	-946,580	-6%
NORTH SPRINGS HS	14,434,085	14,080,511	14,142,608	13,516,006	12,792,317	-723,689	-5%
NORTHVIEW HS	14,401,053	14,869,405	14,772,793	14,147,914	14,001,694	-146,219	-1%
RIVERWOOD HS	14,843,746	15,261,067	15,741,351	15,500,099	15,191,553	-308,546	-2%
ROSWELL HS	18,194,794	18,402,268	18,888,646	17,784,110	17,434,220	-349,890	-2%
TRI-CITIES HS	17,380,908	16,826,584	16,176,996	16,422,363	17,284,872	862,509	5%
WESTLAKE HS	16,915,361	16,654,254	17,762,917	17,462,746	17,047,810	-414,937	-2%
JOHNS CREEK HS	16,143,171	16,885,317	17,450,455	15,878,897	15,335,658	-543,239	-3%
LANGSTON HUGHES HS	17,865,641	17,883,501	18,294,901	18,598,468	18,664,381	65,913	0%
SOUTH METRO	308,946	295,461	144,657	295,461	300,000	4,539	2%
MILTON CENTER		3,417	80				
FLAT SHOALS CENTER	9,217,833	12,640,656	12,742,615	21,202,899	27,166,140	5,963,241	28%
CAMBRIDGE HS	14,900,190	15,529,814	16,388,007	15,202,593	14,233,254	-969,339	-6%
WELLSPRINGS LIVING RESIDENTIAL	231,215	256,485	240,367	182,556	100,133	-82,423	-45%
COLLEGE CAREER ACADEMY	1,118,941	1,321,096	1,208,289	1,264,219	1,247,896	-16,323	-1%
INNOVATION ACADEMY				1,204,588	7,682,544	6,477,956	538%
GLOBAL IMPACT ACADEMY			84,065	931,263	5,206,335	4,275,072	459%
FULTON ACADEMY OF VIRTUAL EXCELLENCE				200,000	6,765,994	6,565,994	3283%

Expenditure Summary by Department/School
Five-Year
(All Funds)

Organization	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Proposed	FY21 to FY22 Difference	% Change FY2021 to FY2022
HS HOLDING	79,593			7,941,002	12,901,322	4,960,320	62%
Sub-Total	**259,560,606**	**265,895,777**	**268,573,022**	**280,069,129**	**302,950,495**	**22,881,367**	**8%**
ALTERNATIVE/ LEARNING CENTERS							
INDEPENDENCE HS	3,981,170	3,879,402	2,903,285	2,225,970	2,110,295	-115,675	-5%
MCCLARIN HS	4,234,108	3,036,227	2,547,018	2,150,019	2,180,589	30,569	1%
PEAK ACADEMY	2,424,838	2,424,836	2,424,837	2,424,837	2,424,837		
VIRTUAL PROGRAM	1,457,170	2,114,669	2,282,536	2,315,839	2,250,418	-65,421	-3%
Sub-Total	**12,097,286**	**11,455,135**	**10,157,677**	**9,116,665**	**8,966,139**	**-150,526**	**-2%**
CHARTER SCHOOLS							
AMANA ACADEMY CH. ES	7,110,101	7,182,814	7,432,834	7,637,548	8,052,128	414,580	5%
KIPP ACADEMY CH. MS	3,922,599	3,925,912	4,203,086	4,243,220	5,514,353	1,271,133	30%
HAPEVILLE CH. MS	4,570,666	4,829,240	5,326,466	5,361,355	5,429,510	68,155	1%
MAIN STREET CHARTER	7,932,742	7,777,190	7,741,420	7,875,825	8,168,306	292,481	4%
HAPEVILLE CAREER ACADEMY	5,209,086	5,687,079	5,674,425	5,868,575	6,513,280	644,704	11%
CHATTAHOOCHEE HILLS CHARTER	4,589,508	5,390,314	6,056,843	5,909,172	5,853,150	-56,022	-1%
RISE GRAMMAR SCHOOL	3,138,511	3,535,422	3,735,650	4,060,442	4,227,711	167,269	4%
RISE PREP SCHOOL	3,202,520	4,093,768	3,596,160	3,773,508	3,937,842	164,334	4%
SKYVIEW	2,598,050	2,631,648	2,772,143	2,945,985	2,905,328	-40,657	-1%
FULTON ACAD OF SCIENCE & TECH	5,055,222	5,763,585	6,211,932	6,131,338	6,365,407	234,069	4%
PRIVATE SCHOOLS	95,491	112,924	73,072	740,887		-740,887	-100%
Sub-Total	**47,424,496**	**50,929,895**	**52,824,031**	**54,547,857**	**56,967,016**	**2,419,159**	**4%**
TOTAL - SCHOOLS	**902,553,989**	**924,203,630**	**941,794,525**	**940,697,221**	**952,790,408**	**12,093,188**	**1.29%**
Grand Total	**1,296,208,419**	**1,392,875,919**	**1,438,277,491**	**1,610,339,379**	**1,621,765,475**	**11,426,095**	**1%**



Fund 100
General Fund

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, Vocational Laboratory







[1] http://public.doe.k12.ga.us

Special Programs

Special Education

A. Category I - self-contained specific learning disabled and self-contained speech-language disordered;

B. Category II - mildly mentally disabled;

C. Category III - behavior disordered, moderately mentally disabled, severely mentally disabled, resourced specific learning disabled, resourced speech-language disordered, self-contained hearing impaired and deaf, self-contained orthopedically disabled, and self-contained other health impaired;

D. Category IV - deaf-blind, profoundly mentally disabled, visually impaired and blind, resourced hearing impaired and deaf, resourced orthopedically disabled, and resourced other health impaired;

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

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:
2) The student has been through the formal student support team process and has documented evidence to support the placement in remedial education;
3) The student has been retained in the grade;
4) The student is receiving services under Part A of Chapter 1 of Title 1 of the Elementary and Secondary Education Act of 1965, as amended by the Improving America's Schools Act of 1994 (Public Law 103-382);
5) The student has been recommended by the teacher who has documented any of the following student information:
    a. Low performance in the reading series system;
    b. Low performance in the mathematics series; or
    c. The student is unable to verbally express ideas and cannot write or dictate a meaningful sentence; or
6) Current test information in the student file indicates the student has a score at or below the twenty-fifth percentile;

a. 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 (IEP's) specify that they meet the eligibility requirements specified in paragraph (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

The early intervention program serves students who are at risk of not reaching or maintaining academic grade level, including but not limited to students who are identified through the first grade readiness assessment required by Code Sections 20-2-151 and 20-2-281 and students with identified academic performance below grade levels defined by the Office of Student Achievement in Code Section 20-14-31 for any criterion-referenced assessment administered in accordance with Code Section 20-2-281 for grades one through five.

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

Alternative Education

Alternative education programs are intended to meet the education needs of a student who is suspended from his or her regular classroom and also of a student who is eligible to remain in his or her regular classroom but is more likely to succeed in a nontraditional setting such as that provided in an alternative education program.







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.

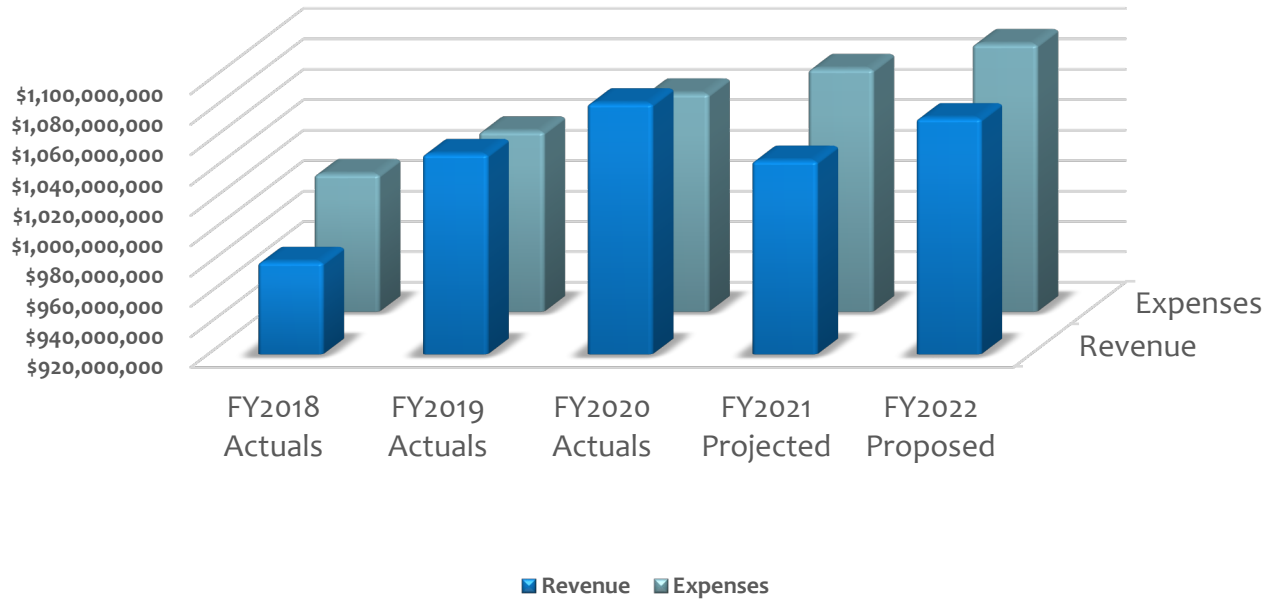
Program Name	FTE	Assigned Weight
Kindergarten	15.0	1.6627
Kindergarten – Early Intervention	11.0	2.0527
Primary Grades 1-3	17.0	1.2903
Primary Grades 1-3 - Early Intervention	11.0	1.8065
Upper Elementary 4-5	23.0	1.0375
Upper Elementary 4-5- Early Intervention	11.0	1.8006
Middle Grades 6-8	23.0	1.0298
Middle School 6-8 as defined in 20-2-290	20.0	1.1347
Grades 9-12 (Base)	23.0	1.0000
Vocational Labs Grades 9-12	20.0	1.1868
Special Education Category I	8.0	2.3968
Special Education Category II	6.5	2.8181
Special Education Category III	5.0	3.5865
Special Education Category IV	3.0	5.8151
Special Education Category V	8.0	2.4630
Gifted	12.0	1.6699
Remedial Education	15.0	1.3511
Alternative Education	15.0	1.4802
English Speakers of Other Languages	7.0	2.5662

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))

Revenue vs Expenses



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. General Fund budgeted revenues are projected to be $1,075,807,511 and budgeted appropriations are $1,096,424,420. The majority of General Fund revenue comes from local and other local sources (65.36%). The state revenue makes up about 33.35% of the FY22 proposed revenue budget. The remaining sources are Federal.

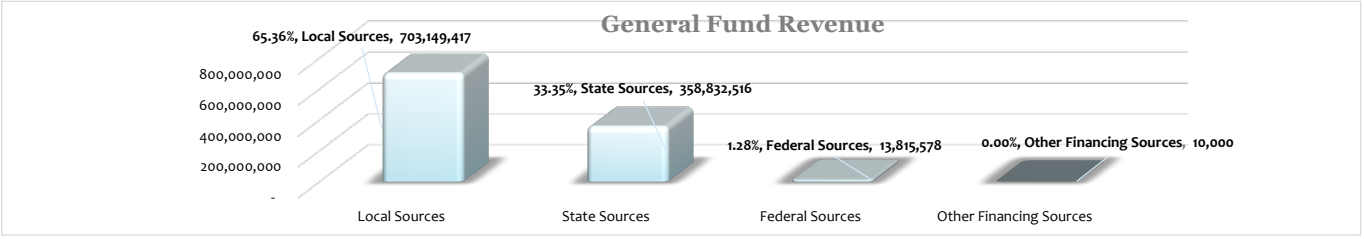
FY22 General Fund Revenue Sources

Category	Amount	% of Total
Local	$ 681,746,952	63.37%
Other Local	$ 21,412,466	1.99%
State	$ 358,832,516	33.35%
Federal	$ 13,815,578	1.28%
Transfers In	$ -	0.00%
Total Funds Available	$ 1,075,807,511	100.00%

Revenue

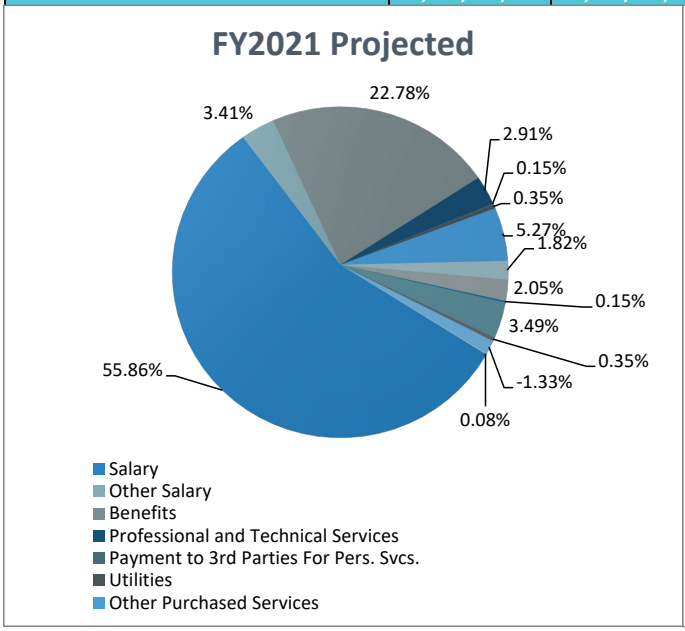
		FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY21 to FY22
LOCAL SOURCES							
1110	Ad Valorem Taxes	551,064,742	616,495,506	619,369,487	625,835,726	648,756,857	3.66%
1190	Other Taxes	5,381,245	5,950,297	4,245,350	5,613,791	5,613,791	0.00%
1191	Local Sources	30,361,416	31,364,105	33,375,643	27,155,323	27,376,304	0.81%
1310	Tuition From Individuals	866,377	1,030,426	1,247,012	1,139,822	1,012,500	-11.17%
1350	Summer School Tuition	1,965	225	-	-	-	0.00%
1500	Investment Income	3,209,935	7,139,453	4,730,420	600,000	600,000	0.00%
1611	Student Sales - Breakfast And Lunch	-	(76)	153	-	-	0.00%
1910	Rental Of Property	1,675,696	1,615,056	1,311,049	1,141,475	1,522,079	33.34%
1931	Sale of Land	190,155	552,458	200,400	-	3,000,000	0.00%
1932	Sale Of Buildings, Machinery and Equipment	263,926	85,085	47,129	3,443	6,025,000	174892.74%
1933	Sale of Buses	17,438	2,750	2,137	20,000	22,000	10.00%
1936	FCS Proceed LVA Computers	(157)	-	-	-	-	0.00%
1950	Services to Other LUA	84,620	876	-	-	-	0.00%
1970	Operating Revenues	625,231	619,452	623,728	561,068	550,000	-1.97%
1990	Federal Indirect Cost Reimbursement	3,632,159	4,344,416	3,430,273	4,431,305	4,240,276	-4.31%
1995	Other Local Revenues	6,176,033	9,044,200	5,342,757	4,637,561	4,427,111	-4.54%
1996	Miscellaneous	49,046	164,631	127,366	6,740	3,500	-48.07%
TOTAL LOCAL SOURCES		**603,599,825**	**678,408,861**	**674,052,902**	**671,146,252**	**703,149,417**	**4.77%**
STATE SOURCES							
3120	Total Quality Basic Education Formula Earnings (State And Local Funds)	486,627,686	494,421,112	539,510,692	526,714,254	515,148,245	-2.20%
3122	QBE Allotment (Operating Costs)	41,575,812	39,804,480	44,027,826	46,454,113	45,425,248	-2.21%
3124	QBE Contra Account - Austerity Reduction	(5,976,207)	-	(6,006,100)	(15,669,551)	(15,082,731)	-3.74%
3125	Total State Categorical Grants	6,834,221	6,954,288	7,011,314	8,002,747	6,902,538	-13.75%
3140	QBE Contra Account (Debit)- 5 Mill Share	(160,051,822)	(175,484,813)	(183,902,995)	(195,625,202)	(199,270,636)	1.86%
3400	Grants From Pre-K Lottery	-	74,555	-	-	-	0.00%
3600	State of Ga Capital Outlay	-	-	314,092	348,292	-	-100.00%
3800	Other Grants From Georgia Department Of Education	5,000,505	5,738,645	8,773,284	5,251,344	5,174,852	-1.46%
3912	On Behalf Payments - Teachers Retirement	62,560	80,205	81,879	-	-	0.00%
3955	ACE Medicaid Recovery	1,019,833	826,064	467,209	535,000	535,000	0.00%
3995	Funds From Other State Agencies	15,000	6,781	-	-	-	0.00%
TOTAL STATE SOURCES		**375,107,589**	**372,421,316**	**410,277,201**	**376,010,997**	**358,832,516**	**-4.57%**
FEDERAL SOURCES							
4300	Categorical Grants - Direct From Federal Government	811,197	715,090	786,624	700,000	13,815,578	1873.65%
TOTAL FEDERAL SOURCES		**811,197**	**715,090**	**786,624**	**700,000**	**13,815,578**	**1873.65%**
OTHER FINANCING SOURCES							
5200	Operating Transfers From Other Funds	1,420,468	46,916	-	-	-	0.00%
5300	Sale Or Compensation For Loss Of Fixed Assets	213,052	212,546	17,408	-	10,000	0.00%
5600		-	382,389	533,889	-	-	0.00%
5995	Other Sources	43,470	5,340	1,840	-	-	0.00%
TOTAL OTHER FINANCING SOURCES		1,676,990	647,191	553,138	-	10,000	0.00%
GRAND TOTAL		**981,195,601**	**1,052,192,458**	**1,085,669,865**	**1,047,857,250**	**1,075,807,511**	**2.67%**

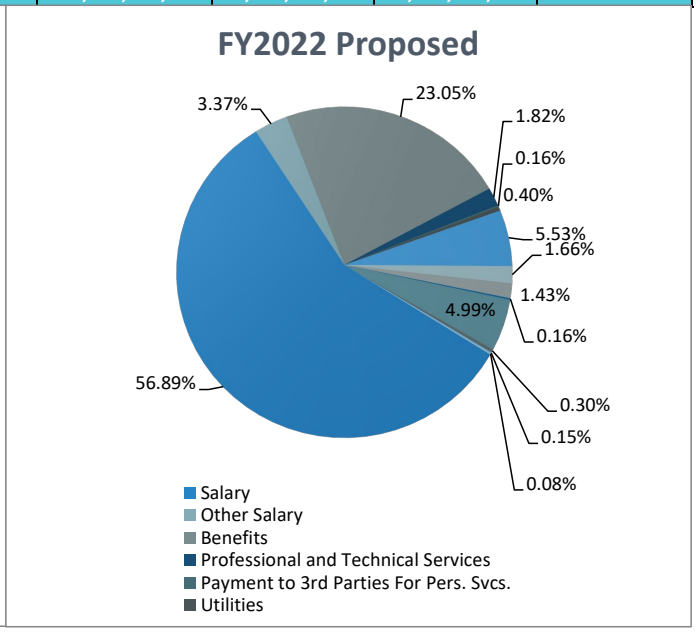
PER PUPIL	FY2018 10-Day	FY2019 10-Day	FY2020 10-Day	FY2021 SEAT Day	FY2022 Proposed	% Change FY21 to FY22
Enrollment	**29,834**	**29,236**	**29,116**	**29,450**	**30,251**	**2.72%**
Local Sources	$20,231.94	$23,204.57	$23,150.60	$22,789.35	$23,243.84	1.99%
State Sources	$12,573.16	$12,738.45	$14,091.13	$12,767.78	$11,861.84	-7.10%
Federal Sources	$27.19	$24.46	$27.02	$23.77	$456.70	1821.39%
Other Local Sources	$56.21	$22.14	$19.00	$0.00	$0.33	0.00%
TOTAL BUDGET	**$32,888.50**	**$35,989.62**	**$37,287.74**	**$35,580.89**	**$35,562.71**	**-0.05%**



Expenditures

OPERATING BUDGET	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY21 to FY22
Salaries and Benefits						
Salary	565,308,387	570,969,085	600,465,878	619,817,846	623,740,466	0.63%
Other Salary	31,967,800	33,517,120	30,573,902	37,793,974	36,959,557	-2.21%
Total Salaries	**597,276,187**	**604,486,206**	**631,039,780**	**657,611,820**	**660,700,022**	**0.47%**
Benefits	231,866,654	249,725,869	263,097,992	252,759,094	252,708,772	-0.02%
Total Salaries and Benefits	**829,142,841**	**854,212,074**	**894,137,772**	**910,370,914**	**913,408,794**	**0.33%**
Professional and Technical Services	29,972,760	35,746,202	30,459,535	32,273,348	20,005,734	-38.01%
Payment to 3rd Parties For Pers. Svcs.	4,686,733	3,636,679	1,527,198	1,618,366	1,740,700	7.56%
Utilities	22,210,044	21,701,696	18,686,952	3,914,429	4,407,755	12.60%
Other Purchased Services	50,920,553	53,091,447	56,466,359	58,518,603	60,638,242	3.62%
Property Services	17,049,078	19,858,946	18,026,756	20,190,850	18,210,690	-9.81%
Equipment and Related	18,021,233	21,261,147	19,221,232	22,773,697	15,684,359	-31.13%
Field Trips and Travel	2,453,846	3,021,712	1,786,239	1,640,274	1,796,203	9.51%
Supplies and Materials	18,742,238	17,941,599	16,035,732	38,778,718	54,759,162	41.21%
Textbooks	13,648,031	7,548,889	10,997,293	3,890,228	3,250,000	-16.46%
Other	2,431,080	261,889	(4,456,027)	(14,768,638)	1,620,181	-110.97%
Transfers	1,702,785	745,760	1,052,048	888,406	902,600	1.60%
Total Other Operating Expenses	**181,838,380**	**184,815,965**	**169,803,316**	**169,718,280**	**183,015,626**	**7.83%**
TOTAL BUDGET	**1,010,981,221**	**1,039,028,040**	**1,063,941,088**	**1,080,089,194**	**1,096,424,420**	**1.51%**

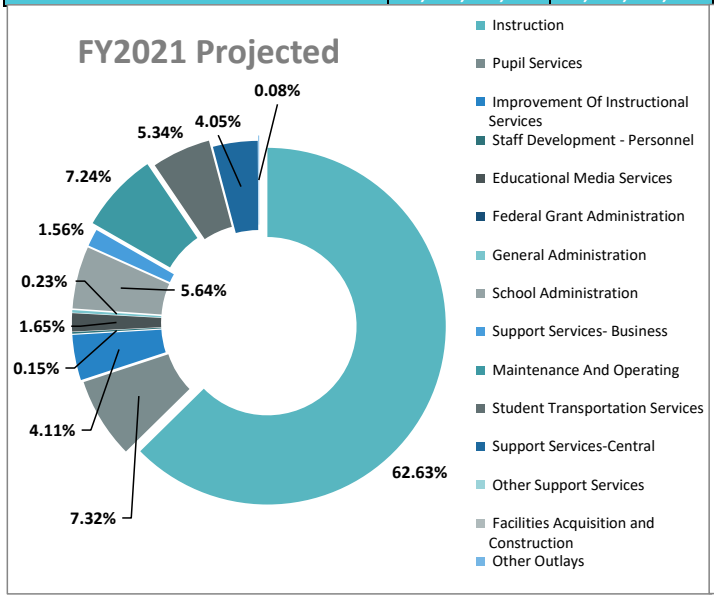


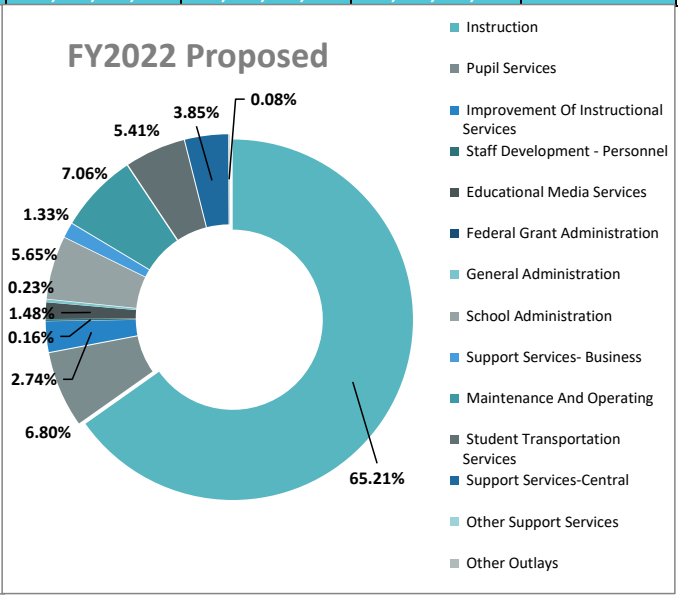


PER PUPIL	FY2018 10-Day	FY2019 10-Day	FY2020 10-Day	FY2021 SEAT Day	FY2022 Proposed	% Change FY21 to FY22
ENROLLMENT	**29,834**	**29,236**	**29,116**	**29,450**	**30,251**	**2.72%**
Total Salary	$20,019.98	$20,676.09	$21,673.30	$22,329.77	$21,840.60	-2.19%
Benefits	$7,771.89	$8,541.72	$9,036.20	$8,582.65	$8,353.73	-2.67%
Purchased Services	$2,868.54	$3,163.03	$3,037.95	$3,137.87	$2,723.37	-13.21%
Utilities	$744.45	$742.29	$641.81	$132.92	$145.71	9.62%
Property Services	$571.46	$679.26	$619.14	$685.60	$601.99	-12.20%
Equipment and Related	$604.05	$727.22	$660.16	$773.30	$518.47	-32.95%
Field Trips and Travel	$82.25	$103.36	$61.35	$55.70	$59.38	6.61%
Supplies and Materials	$628.22	$613.68	$550.75	$1,316.76	$1,810.16	37.47%
Textbooks	$457.47	$258.21	$377.71	$132.10	$107.43	-18.67%
Transfers/ Other	$138.56	$34.47	($116.91)	($471.32)	$83.39	-117.69%
TOTAL BUDGET	**$33,886.88**	**$35,539.34**	**$36,541.46**	**$36,675.35**	**$36,244.24**	**-1.18%**

By Function

OPERATING BUDGET	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY21 to FY22
Instruction	670,282,902	647,827,121	681,431,358	676,478,229	714,960,612	5.69%
Pupil Services	37,418,245	66,524,610	68,956,368	79,018,544	74,556,685	-5.65%
Improvement Of Instructional Services	40,499,354	38,383,848	36,155,719	44,413,737	30,021,668	-32.40%
Staff Development - Personnel	1,923,109	2,631,186	1,723,236	1,581,659	1,703,844	7.73%
Educational Media Services	15,284,884	15,326,674	15,236,953	17,809,439	16,233,103	-8.85%
Federal Grant Administration	-	-	-	-	-	0.00%
General Administration	3,959,268	6,092,593	3,308,910	2,517,628	2,575,071	2.28%
School Administration	57,841,073	59,764,455	59,630,246	60,886,224	61,914,080	1.69%
Support Services- Business	19,757,188	18,799,385	15,621,329	16,870,359	14,530,180	-13.87%
Maintenance And Operating	81,247,810	84,287,002	87,157,511	78,193,852	77,377,893	-1.04%
Student Transportation Services	51,070,890	55,786,467	53,692,932	57,676,457	59,347,523	2.90%
Support Services-Central	29,956,132	35,004,556	39,868,163	43,714,625	42,261,126	-3.32%
Other Support Services	29,735	210	-	40,035	40,035	0.00%
School Nutrition	8,557	11,278	11,132	-	-	0.00%
Facilities Acquisition and Construction	-	7,830,303	122,791	-	-	0.00%
Other Outlays	1,702,074	758,351	1,020,993	888,406	902,600	1.60%
TOTAL	1,010,981,221	1,039,028,040	1,063,937,641	1,080,089,194	1,096,424,420	1.51%





PER PUPIL	FY2018 10-Day	FY2019 10-Day	FY2020 10-Day	FY2021 SEAT Day	FY2022 Proposed	% Change FY21 to FY22
ENROLLMENT	29,834	29,236	29,116	29,450	30,251	2.72%
Instruction	$22,467.08	$22,158.54	$23,404.02	$22,970.40	$23,634.28	2.89%
Pupil Services	$1,254.21	$2,275.43	$2,368.33	$2,683.14	$2,464.60	-8.14%
Improvement Of Instr Serv	$1,357.49	$1,312.90	$1,241.78	$1,508.11	$992.42	-34.19%
Staff Development - Personnel	$64.46	$90.00	$59.19	$53.71	$56.32	4.87%
Educational Media Service	$512.33	$524.24	$523.32	$604.73	$536.61	-11.26%
General Administration	$132.71	$208.39	$113.65	$85.49	$85.12	-0.43%
School Administration	$1,938.76	$2,044.21	$2,048.02	$2,067.44	$2,046.68	-1.00%
Support Services - Busine	$662.24	$643.02	$536.52	$572.85	$480.32	-16.15%
Maintenance And Operating	$2,723.33	$2,882.99	$2,993.46	$2,655.14	$2,557.86	-3.66%
Student Transport Service	$1,711.84	$1,908.14	$1,844.10	$1,958.45	$1,961.84	0.17%
Support Services-Central	$1,004.09	$1,197.31	$1,369.29	$1,484.37	$1,397.02	-5.88%
Other Support Services	$1.00	$0.01	$0.00	$1.36	$1.32	-2.65%
Other Outlays	$57.05	$25.94	$35.07	$30.17	$29.84	-1.09%
Total	$33,886.88	$35,539.34	$36,541.34	$36,675.35	$36,244.24	-1.18%

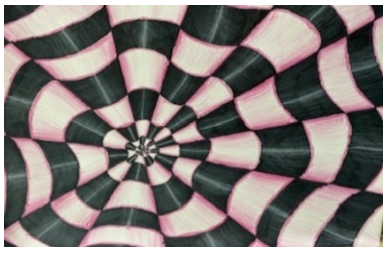
Fulton County Schools
Where Students Come First

FY22 Budget Summary

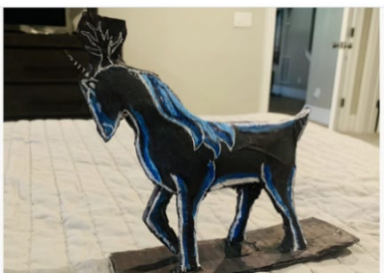
Revenue				
Source	**Amount**		**Per Pupil**	**% of Total**
State Revenue	$ 358,832,516	$	3,903	33.35%
Local Revenue	$ 703,159,417	$	7,648	65.36%
Federal Revenue	$ 13,815,578	$	150	1.28%
Total Revenue	***$ 1,075,807,511***	***$***	***11,700***	

Expenditures				
Function	**Amount**		**Per Pupil**	**% of Total**
Instruction	$ 714,960,612	$	7,776	65.21%
Pupil Services	$ 74,556,685	$	811	6.80%
Improvement of Instruction	$ 30,021,668	$	327	2.74%
Staff Development - Personnel	$ 1,703,844	$	19	0.16%
Educational Media Services	$ 16,233,103	$	177	1.48%
Federal Grant Administration	$ -	$	-	0.00%
General Administration	$ 2,575,071	$	28	0.23%
School Administration	$ 61,914,080	$	673	5.65%
Support Services-Business	$ 14,530,180	$	158	1.33%
Maintenance and Operating	$ 77,377,893	$	842	7.06%
Student Transport Services	$ 59,347,523	$	645	5.41%
Support Services-Central	$ 42,261,126	$	460	3.85%
Other Support Services	$ 40,035	$	0	0.00%
Other Outlays	$ 902,600	$	10	0.08%
Total Expenditures	***$ 1,096,424,420***	***$***	***11,925***	***100%***

	Fund Balance		% of Expenditures
Beginning Fund Balance	$ 258,189,923		
Net Change in Fund Balance	$ (20,616,909)		
Ending Fund Balance	***$ 237,573,014***		***21.67%***

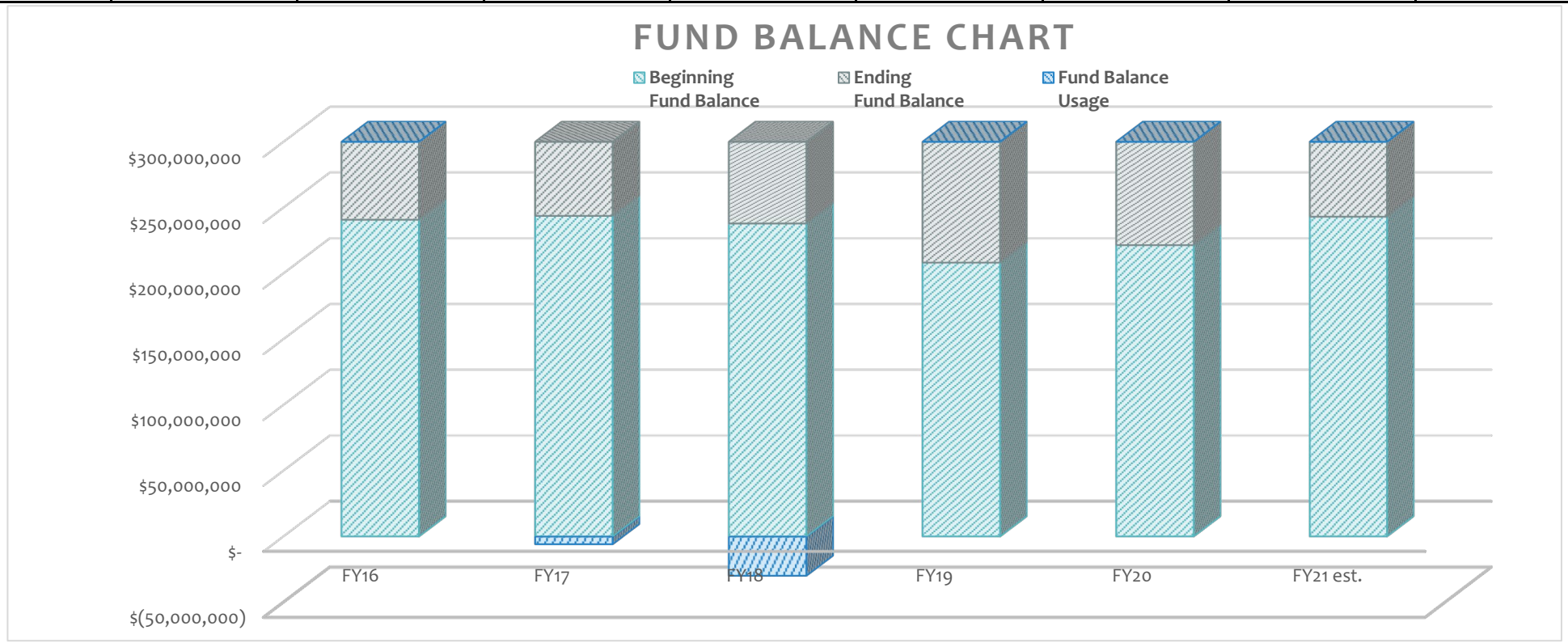






Fund Balance History

Fiscal Year	Beginning Fund Balance	Nonspendable	Restricted	Committed	Assigned	Unassigned	Ending Fund Balance	Fund Balance Usage
FY16	$ 240,783,036	$ 6,279,778	$ -	$ 179,416,913	$ 25,600	$ 58,004,665	$ 243,726,956	$ 2,943,920
FY17	$ 243,726,956	$ 434,339	$ -	$ 178,939,216	$ 4,030,391	$ 54,541,953	$ 237,945,899	$ (5,781,057)
FY18	$ 237,945,899	$ 478,927	$ -	$ 175,057,775	$ 5,006,750	$ 27,634,381	$ 208,177,833	$ (29,768,066)
FY19	$ 208,177,833	$ 2,847,283	$ -	$ 167,130,904	$ 32,204,687	$ 19,286,967	$ 221,469,841	$ 13,292,008
FY20	$ 221,469,841	$ 3,194,999	$ -	$ 181,480,330	$ 40,382,313	$ 18,039,762	$ 243,097,404	$ 21,627,563
FY21 est.	$ 243,097,404	$ -	$ -	$ 4,000,000	$ 166,013,379	$ 88,176,544	$ 258,189,923	$ 15,092,519





General Fund Selected Program Budgets

SPECIAL ED. CAT. I-V
General Fund

	Salary	Other Salary	Benefits	Payment to 3rd Parties For Pers. Svcs.	Total Budget
ELEMENTARY SCHOOLS					
ABBOTTS HILL ES	$ 416,132	$ 6,640	$ 166,121	$ -	$ 588,893
ALPHARETTA ES	$ 1,077,663	$ 15,600	$ 413,892	$ -	$ 1,507,156
ASA HILLIARD ES	$ 593,748	$ 8,160	$ 223,590	$ -	$ 825,498
BARNWELL ES	$ 449,628	$ 5,760	$ 172,283	$ -	$ 627,671
BETHUNE ES	$ 229,090	$ 3,280	$ 87,615	$ -	$ 319,984
BROOKVIEW ES	$ 229,090	$ 3,280	$ 87,615	$ -	$ 319,984
CAMPBELL ES	$ 1,003,339	$ 14,000	$ 387,451	$ -	$ 1,404,790
COGBURN WOODS ES	$ 364,658	$ 4,880	$ 135,976	$ -	$ 505,514
COLLEGE PARK ES	$ 517,832	$ 6,560	$ 196,256	$ -	$ 720,648
CONLEY HILLS ES	$ 645,221	$ 9,920	$ 253,736	$ -	$ 908,877
CRABAPPLE CROSSING E	$ 364,658	$ 4,880	$ 135,976	$ -	$ 505,514
CREEK VIEW ES	$ 364,658	$ 4,880	$ 135,976	$ -	$ 505,514
DOLVIN ES	$ 254,826	$ 4,160	$ 102,687	$ -	$ 361,674
DUNWOODY SPRINGS ES	$ 634,229	$ 8,240	$ 240,752	$ -	$ 883,221
JACKSON, ESTHER ES	$ 909,522	$ 13,360	$ 366,050	$ -	$ 1,288,931
WEST, EVOLINE C. ES	$ 296,874	$ 4,080	$ 111,795	$ -	$ 412,749
FINDLEY OAKS ES	$ 504,000	$ 8,480	$ 212,593	$ -	$ 725,074
GULLATT ES	$ 390,395	$ 5,760	$ 151,049	$ -	$ 547,203
HAPEVILLE ES	$ 660,297	$ 9,120	$ 255,618	$ -	$ 925,035
HEARDS FERRY ES	$ 903,804	$ 14,240	$ 374,694	$ -	$ 1,292,737
HEMBREE SPRINGS ES	$ 697,413	$ 10,000	$ 273,062	$ -	$ 980,476
HERITAGE ES	$ 500,227	$ 6,480	$ 184,337	$ -	$ 691,044
HIGH POINT ES	$ 364,658	$ 4,880	$ 135,976	$ -	$ 505,514
HILLSIDE ES	$ 900,938	$ 14,240	$ 355,633	$ -	$ 1,270,811
HOLMES, HAMILTON ES	$ 334,551	$ 5,040	$ 138,197	$ -	$ 477,788
LAKE WINDWARD ES	$ 1,176,769	$ 18,320	$ 472,200	$ -	$ 1,667,289
LIBERTY POINT ES	$ 942,095	$ 14,000	$ 365,531	$ -	$ 1,321,626
NOLAN, LOVE T. ES	$ 651,618	$ 8,320	$ 252,646	$ -	$ 912,584
MANNING OAKS ES	$ 390,395	$ 5,760	$ 151,049	$ -	$ 547,203
MEDLOCK BRIDGE ES	$ 835,131	$ 12,480	$ 331,630	$ -	$ 1,179,241
MIMOSA ES	$ 568,011	$ 7,280	$ 208,518	$ -	$ 783,809
MOUNTAIN PARK ES	$ 832,263	$ 13,280	$ 332,243	$ -	$ 1,177,786
NEW PROSPECT ES	$ 645,221	$ 9,920	$ 253,736	$ -	$ 908,877
NORTHWOOD ES	$ 551,700	$ 8,240	$ 214,483	$ -	$ 774,423
OCEE ES	$ 670,958	$ 10,800	$ 268,809	$ -	$ 950,566
PALMETTO ES	$ 551,700	$ 8,240	$ 214,483	$ -	$ 774,423
PARKLANE ES	$ 322,611	$ 4,960	$ 126,868	$ -	$ 454,438
RANDOLPH ES	$ 271,137	$ 3,200	$ 96,723	$ -	$ 371,060
RENAISSANCE ES	$ 603,174	$ 10,000	$ 244,628	$ -	$ 857,802
RIVER EVES ES	$ 322,611	$ 4,960	$ 126,868	$ -	$ 454,438
ROSWELL NORTH ES	$ 645,221	$ 9,920	$ 253,736	$ -	$ 908,877
LEWIS, S.L. ES	$ 551,700	$ 8,240	$ 214,483	$ -	$ 774,423
LEE, SEABORN ES	$ 229,090	$ 3,280	$ 87,615	$ -	$ 319,984
SHAKERAG ES	$ 322,611	$ 4,960	$ 126,868	$ -	$ 454,439
SPALDING DRIVE CH ES	$ 444,383	$ 5,760	$ 162,139	$ -	$ 612,282

SPECIAL ED. CAT. I-V
General Fund

	Salary	Other Salary	Benefits	Payment to 3rd Parties For Pers. Svcs.	Total Budget
STATE BRIDGE ES	$ 229,090	$ 3,280	$ 87,615	$ -	$ 319,984
STONEWALL TELL ES	$ 458,179	$ 6,560	$ 175,229	$ -	$ 639,968
SUMMIT HILL ES	$ 428,072	$ 6,720	$ 177,176	$ -	$ 611,968
SWEET APPLE ES	$ 657,544	$ 10,000	$ 264,869	$ -	$ 932,412
WILSON CREEK ES	$ 296,874	$ 4,080	$ 111,795	$ -	$ 412,749
WOODLAND CHARTER ES	$ 593,748	$ 8,160	$ 223,590	$ -	$ 825,498
OAKLEY ES	$ 432,442	$ 5,680	$ 160,157	$ -	$ 598,279
LAKE FOREST ES	$ 781,731	$ 8,080	$ 290,459	$ -	$ 1,080,270
ISON SPRINGS ES	$ 654,647	$ 11,760	$ 274,773	$ -	$ 941,180
BIRMINGHAM FALLS ES	$ 738,742	$ 11,600	$ 292,989	$ -	$ 1,043,331
FELDWOOD ES	$ 525,963	$ 7,360	$ 199,410	$ -	$ 732,733
CLIFTONDALE ES	$ 419,651	$ 4,960	$ 155,875	$ -	$ 580,486
WOLF CREEK ES	$ 773,905	$ 14,320	$ 329,100	$ -	$ 1,117,324
VICKERY MILL ES	$ 551,700	$ 8,240	$ 214,483	$ -	$ 774,423
ES DISTRICT-WIDE	$ 386,039	$ 3,632	$ 148,839	$ -	$ 538,510
Sub-Total	***$ 33,064,174***	***$ 482,272***	***$ 12,910,539***	***$ -***	***$ 46,456,986***
MIDDLE SCHOOLS					
AUTREY MILL MS	$ 568,011	$ 7,280	$ 208,518	$ -	$ 783,809
BEAR CREEK MS	$ 948,980	$ 11,200	$ 338,529	$ -	$ 1,298,709
CAMP CREEK MS	$ 839,148	$ 10,480	$ 305,240	$ -	$ 1,154,868
CRABAPPLE MS	$ 703,580	$ 8,880	$ 256,879	$ -	$ 969,339
ELKINS POINTE MS	$ 1,187,495	$ 16,320	$ 447,181	$ -	$ 1,650,996
HAYNES BRIDGE MS	$ 1,042,501	$ 12,880	$ 377,782	$ -	$ 1,433,163
HOLCOMB BRIDGE MS	$ 839,148	$ 10,480	$ 305,240	$ -	$ 1,154,868
HOPEWELL MS	$ 1,348,801	$ 18,800	$ 510,615	$ -	$ 1,878,216
MCNAIR MS	$ 1,306,753	$ 18,880	$ 501,507	$ -	$ 1,827,140
NORTHWESTERN MS	$ 984,142	$ 13,920	$ 374,639	$ -	$ 1,372,702
WEST, PAUL D. MS	$ 1,042,501	$ 12,880	$ 377,782	$ -	$ 1,433,163
RIDGEVIEW MS	$ 932,669	$ 12,160	$ 344,494	$ -	$ 1,289,323
RIVER TRAIL MS	$ 551,700	$ 8,240	$ 214,483	$ -	$ 774,423
SANDTOWN MS	$ 1,093,974	$ 14,640	$ 407,928	$ -	$ 1,516,542
SANDY SPRINGS MS	$ 916,358	$ 13,120	$ 350,458	$ -	$ 1,279,937
TAYLOR ROAD MS	$ 1,026,190	$ 13,840	$ 383,747	$ -	$ 1,423,777
WEBB BRIDGE MS	$ 755,053	$ 10,640	$ 287,024	$ -	$ 1,052,717
WOODLAND MS	$ 771,364	$ 9,680	$ 281,060	$ -	$ 1,062,103
RENAISSANCE MS	$ 1,026,190	$ 13,840	$ 383,747	$ -	$ 1,423,777
Sub-Total	***$ 17,884,558***	***$ 238,160***	***$ 6,656,853***	***$ -***	***$ 24,779,571***
HIGH SCHOOLS					
ALPHARETTA HS	$ 1,348,801	$ 18,800	$ 510,615	$ -	$ 1,878,216
BANNEKER HS	$ 1,771,817	$ 22,640	$ 649,734	$ -	$ 2,444,191
CENTENNIAL HS	$ 1,994,022	$ 28,720	$ 764,351	$ -	$ 2,787,093
CHATTAHOOCHEE HS	$ 1,374,537	$ 19,680	$ 525,688	$ -	$ 1,919,905
CREEKSIDE HS	$ 1,704,033	$ 21,840	$ 625,553	$ -	$ 2,351,426
MILTON HS	$ 1,432,896	$ 18,640	$ 528,831	$ -	$ 1,980,366
NORTH SPRINGS HS	$ 1,077,663	$ 15,600	$ 413,892	$ -	$ 1,507,156
NORTHVIEW HS	$ 755,053	$ 10,640	$ 287,024	$ -	$ 1,052,717

SPECIAL ED. CAT. I-V
General Fund

	Salary	Other Salary	Benefits	Payment to 3rd Parties For Pers. Svcs.	Total Budget
RIVERWOOD HS	$ 1,203,806	$ 15,360	$ 441,216	$ -	$ 1,660,382
ROSWELL HS	$ 1,832,716	$ 26,240	$ 700,917	$ -	$ 2,559,873
TRI-CITIES HS	$ 1,297,327	$ 17,040	$ 480,470	$ -	$ 1,794,837
WESTLAKE HS	$ 1,213,232	$ 17,200	$ 462,254	$ -	$ 1,692,686
JOHNS CREEK HS	$ 1,213,232	$ 17,200	$ 462,254	$ -	$ 1,692,686
LANGSTON HUGHES HS	$ 2,078,117	$ 28,560	$ 782,567	$ -	$ 2,889,244
CAMBRIDGE HS	$ 1,213,232	$ 17,200	$ 462,254	$ -	$ 1,692,686
INNOVATION ACADEMY	$ 296,874	$ 4,080	$ 111,795	$ -	$ 412,749
GLOBAL IMPACT ACADEMY	$ 229,090	$ 3,280	$ 87,615	$ -	$ 319,984
FULTON ACADEMY OF VIRTUAL EXCELLENCE	$ 338,921	$ 4,000	$ 120,903	$ -	$ 463,825
HS DISTRICT-WIDE	$ 477,031	$ 10,240	$ 217,304	$ -	$ 704,575
Sub-Total	***$ 22,852,400***	***$ 316,960***	***$ 8,635,236***	***$ -***	***$ 31,804,596***
ALTERNATIVE/ LEARNING CENTERS					
INDEPENDENCE HS	$ 67,784	$ 800	$ 24,181	$ -	$ 92,765
MCCLARIN HS	$ 67,784	$ 800	$ 24,181	$ -	$ 92,765
FLAT SHOALS CENTER	$ 4,935,753	$ 66,320	$ 1,843,211	$ -	$ 6,845,284
Sub-Total	***$ 5,071,321***	***$ 67,920***	***$ 1,891,572***	***$ -***	***$ 7,030,813***
Grand Total	**$ 78,872,454**	**$ 1,105,312**	**$ 30,094,200**	**$ -**	**$ 110,071,966**

ESOL
General Fund

	Salary	Other Salary	Benefits	Supplies and Materials	Total Budget
ELEMENTARY SCHOOLS					
ABBOTTS HILL ES	$ 110,058	$ 1,640	$ 42,835	$ -	$ 154,533
ALPHARETTA ES	$ 155,323	$ 2,480	$ 62,137	$ -	$ 219,940
ASA HILLIARD ES	$ 110,058	$ 1,640	$ 42,835	$ -	$ 154,533
BARNWELL ES	$ 64,793	$ 800	$ 23,532	$ -	$ 89,125
CAMPBELL ES	$ 220,117	$ 3,280	$ 85,669	$ -	$ 309,066
COGBURN WOODS ES	$ 187,720	$ 2,880	$ 73,903	$ -	$ 264,503
COLLEGE PARK ES	$ 77,662	$ 1,240	$ 31,069	$ -	$ 109,970
CONLEY HILLS ES	$ 284,910	$ 4,080	$ 109,201	$ 30,000	$ 428,191
CRABAPPLE CROSSING E	$ 77,662	$ 1,240	$ 31,069	$ -	$ 109,970
CREEK VIEW ES	$ 187,720	$ 2,880	$ 73,903	$ 30,000	$ 294,503
DOLVIN ES	$ 155,323	$ 2,480	$ 62,137	$ -	$ 219,940
DUNWOODY SPRINGS ES	$ 252,513	$ 3,680	$ 97,435	$ 30,000	$ 383,629
JACKSON, ESTHER ES	$ 440,233	$ 6,560	$ 171,339	$ 80,000	$ 698,132
WEST, EVOLINE C. ES	$ 77,662	$ 1,240	$ 31,069	$ -	$ 109,970
FINDLEY OAKS ES	$ 90,530	$ 1,680	$ 38,605	$ -	$ 130,815
GULLATT ES	$ 155,323	$ 2,480	$ 62,137	$ -	$ 219,940
HAPEVILLE ES	$ 310,647	$ 4,960	$ 124,274	$ 80,000	$ 519,881
HEMBREE SPRINGS ES	$ 284,910	$ 4,080	$ 109,201	$ 60,000	$ 458,191
HERITAGE ES	$ 77,662	$ 1,240	$ 31,069	$ -	$ 109,970
HIGH POINT ES	$ 284,910	$ 4,080	$ 109,201	$ 30,000	$ 428,191
HILLSIDE ES	$ 155,323	$ 2,480	$ 62,137	$ -	$ 219,940
HOLMES, HAMILTON ES	$ 155,323	$ 2,480	$ 62,137	$ -	$ 219,940
LAKE WINDWARD ES	$ 155,323	$ 2,480	$ 62,137	$ -	$ 219,940
MANNING OAKS ES	$ 505,026	$ 7,360	$ 194,871	$ 80,000	$ 787,257
MEDLOCK BRIDGE ES	$ 252,513	$ 3,680	$ 97,435	$ 30,000	$ 383,629
MIMOSA ES	$ 725,143	$ 10,640	$ 280,540	$ 130,000	$ 1,146,323
MOUNTAIN PARK ES	$ 64,793	$ 800	$ 23,532	$ -	$ 89,125
NEW PROSPECT ES	$ 155,323	$ 2,480	$ 62,137	$ 30,000	$ 249,940
NORTHWOOD ES	$ 187,720	$ 2,880	$ 73,903	$ -	$ 264,503
OCEE ES	$ 142,455	$ 2,040	$ 54,601	$ -	$ 199,096
PALMETTO ES	$ 77,662	$ 1,240	$ 31,069	$ -	$ 109,970
PARKLANE ES	$ 187,720	$ 2,880	$ 73,903	$ 30,000	$ 294,503
RIVER EVES ES	$ 187,720	$ 2,880	$ 73,903	$ -	$ 264,503
ROSWELL NORTH ES	$ 64,793	$ 800	$ 23,532	$ -	$ 89,125
SHAKERAG ES	$ 187,720	$ 2,880	$ 73,903	$ 50,000	$ 314,503
SPALDING DRIVE CH ES	$ 64,793	$ 800	$ 23,532	$ -	$ 89,125
STATE BRIDGE ES	$ 77,662	$ 1,240	$ 31,069	$ -	$ 109,970
SWEET APPLE ES	$ 32,397	$ 400	$ 11,766	$ -	$ 44,563
WILSON CREEK ES	$ 252,513	$ 3,680	$ 97,435	$ 80,000	$ 433,629
WOODLAND CHARTER ES	$ 472,630	$ 6,960	$ 183,105	$ 60,000	$ 722,694
OAKLEY ES	$ 77,662	$ 1,240	$ 31,069	$ -	$ 109,970
LAKE FOREST ES	$ 789,936	$ 11,440	$ 304,072	$ 130,000	$ 1,235,449
ISON SPRINGS ES	$ 317,307	$ 4,480	$ 120,968	$ 60,000	$ 502,754
VICKERY MILL ES	$ 349,703	$ 4,880	$ 132,734	$ 80,000	$ 567,317
Sub-Total	***$ 9,244,896***	***$ 137,760***	***$ 3,598,109***	***$ 1,100,000***	***$ 14,080,766***
MIDDLE SCHOOLS					
AUTREY MILL MS	$ 122,927	$ 2,080	$ 50,371	$ -	$ 175,378

ESOL
General Fund

	Salary	Other Salary	Benefits	Supplies and Materials	Total Budget
BEAR CREEK MS	$ 64,793	$ 800	$ 23,532	$ -	$ 89,125
ELKINS POINTE MS	$ 310,647	$ 4,960	$ 124,274	$ -	$ 439,881
HAYNES BRIDGE MS	$ 77,662	$ 1,240	$ 31,069	$ -	$ 109,970
HOLCOMB BRIDGE MS	$ 187,720	$ 2,880	$ 73,903	$ -	$ 264,503
HOPEWELL MS	$ 155,323	$ 2,480	$ 62,137	$ -	$ 219,940
WEST, PAUL D. MS	$ 220,117	$ 3,280	$ 85,669	$ -	$ 309,066
RIDGEVIEW MS	$ 310,647	$ 4,960	$ 124,274	$ -	$ 439,881
RIVER TRAIL MS	$ 122,927	$ 2,080	$ 50,371	$ -	$ 175,378
SANDY SPRINGS MS	$ 155,323	$ 2,480	$ 62,137	$ -	$ 219,940
TAYLOR ROAD MS	$ 155,323	$ 2,480	$ 62,137	$ -	$ 219,940
WEBB BRIDGE MS	$ 187,720	$ 2,880	$ 73,903	$ -	$ 264,503
WOODLAND MS	$ 64,793	$ 800	$ 23,532	$ -	$ 89,125
RENAISSANCE MS	$ 64,793	$ 800	$ 23,532	$ -	$ 89,125
Sub-Total	***$ 2,200,714***	***$ 34,200***	***$ 870,842***	***$ -***	***$ 3,105,757***
HIGH SCHOOLS					
ALPHARETTA HS	$ 220,117	$ 3,280	$ 85,669	$ -	$ 309,066
CENTENNIAL HS	$ 349,703	$ 4,880	$ 132,734	$ -	$ 487,317
CHATTAHOOCHEE HS	$ 187,720	$ 2,880	$ 73,903	$ -	$ 264,503
MILTON HS	$ 220,117	$ 3,280	$ 85,669	$ -	$ 309,066
NORTH SPRINGS HS	$ 284,910	$ 4,080	$ 109,201	$ -	$ 398,191
NORTHVIEW HS	$ 142,455	$ 2,040	$ 54,601	$ -	$ 199,096
RIVERWOOD HS	$ 317,307	$ 4,480	$ 120,968	$ -	$ 442,754
ROSWELL HS	$ 349,703	$ 4,880	$ 132,734	$ -	$ 487,317
TRI-CITIES HS	$ 349,703	$ 4,880	$ 132,734	$ -	$ 487,317
JOHNS CREEK HS	$ 129,587	$ 1,600	$ 47,064	$ -	$ 178,251
LANGSTON HUGHES HS	$ 207,248	$ 2,840	$ 78,133	$ -	$ 288,221
INNOVATION ACADEMY	$ 32,397	$ 400	$ 11,766	$ -	$ 44,563
FULTON ACADEMY OF VIRTUAL EXCELLENCE	$ 64,793	$ 800	$ 23,532	$ -	$ 89,125
Sub-Total	***$ 2,758,569***	***$ 39,120***	***$ 1,053,410***	***$ -***	***$ 3,984,787***
Grand Total	**$ 14,204,180**	**$ 211,080**	**$ 5,522,361**	**$ 1,100,000**	**$ 21,171,309**

EIP/Remedial
General Fund

	Salary	Other Salary	Benefits	Supplies and Materials	Total Budget
ELEMENTARY SCHOOLS					
ABBOTTS HILL ES	$ 129,587	$ 1,600	$ 47,064	$ 5,024	$ 183,275
ALPHARETTA ES	$ 32,397	$ 400	$ 11,766	$ 5,690	$ 50,252
ASA HILLIARD ES	$ 259,173	$ 3,200	$ 94,129	$ 33,632	$ 390,134
BARNWELL ES	$ 129,587	$ 1,600	$ 47,064	$ 4,963	$ 183,214
BETHUNE ES	$ 226,777	$ 2,800	$ 82,363	$ 39,091	$ 351,030
BROOKVIEW ES	$ 388,760	$ 4,800	$ 141,193	$ 31,923	$ 566,676
CAMPBELL ES	$ 485,950	$ 6,000	$ 176,491	$ 38,677	$ 707,118
COGBURN WOODS ES	$ 64,793	$ 800	$ 23,532	$ 6,545	$ 95,671
COLLEGE PARK ES	$ 712,726	$ 8,800	$ 258,854	$ 42,878	$ 1,023,258
CONLEY HILLS ES	$ 291,570	$ 3,600	$ 105,895	$ 34,314	$ 435,379
CRABAPPLE CROSSING E	$ 64,793	$ 800	$ 23,532	$ 2,681	$ 91,806
CREEK VIEW ES	$ 161,983	$ 2,000	$ 58,830	$ 11,172	$ 233,985
DOLVIN ES	$ 64,793	$ 800	$ 23,532	$ 6,085	$ 95,210
DUNWOODY SPRINGS ES	$ 291,570	$ 3,600	$ 105,895	$ 22,805	$ 423,870
JACKSON, ESTHER ES	$ 161,983	$ 2,000	$ 58,830	$ 25,116	$ 247,929
WEST, EVOLINE C. ES	$ 485,950	$ 6,000	$ 176,491	$ 35,234	$ 703,675
FINDLEY OAKS ES	$ 32,397	$ 400	$ 11,766	$ 3,337	$ 47,899
GULLATT ES	$ 356,363	$ 4,400	$ 129,427	$ 50,821	$ 541,011
HAPEVILLE ES	$ 97,190	$ 1,200	$ 35,298	$ 38,681	$ 172,369
HEARDS FERRY ES	$ 97,190	$ 1,200	$ 35,298	$ 2,708	$ 136,396
HEMBREE SPRINGS ES	$ 97,190	$ 1,200	$ 35,298	$ 15,034	$ 148,722
HERITAGE ES	$ 388,760	$ 4,800	$ 141,193	$ 34,486	$ 569,239
HIGH POINT ES	$ 291,570	$ 3,600	$ 105,895	$ 19,142	$ 420,207
HILLSIDE ES	$ 161,983	$ 2,000	$ 58,830	$ 11,397	$ 234,210
HOLMES, HAMILTON ES	$ 453,553	$ 5,600	$ 164,725	$ 43,319	$ 667,198
LAKE WINDWARD ES	$ 32,397	$ 400	$ 11,766	$ 6,004	$ 50,567
LIBERTY POINT ES	$ 388,760	$ 4,800	$ 141,193	$ 46,625	$ 581,378
NOLAN, LOVE T. ES	$ 356,363	$ 4,400	$ 129,427	$ 46,467	$ 536,657
MANNING OAKS ES	$ 226,777	$ 2,800	$ 82,363	$ 19,808	$ 331,747
MEDLOCK BRIDGE ES	$ 64,793	$ 800	$ 23,532	$ 8,205	$ 97,331
MIMOSA ES	$ 453,553	$ 5,600	$ 164,725	$ 39,685	$ 663,563
MOUNTAIN PARK ES	$ 453,553	$ 5,600	$ 164,725	$ 3,650	$ 627,528
NEW PROSPECT ES	$ 97,190	$ 1,200	$ 35,298	$ 6,325	$ 140,013
NORTHWOOD ES	$ 194,380	$ 2,400	$ 70,597	$ 8,124	$ 275,500
OCEE ES	$ 161,983	$ 2,000	$ 58,830	$ 7,276	$ 230,090
PALMETTO ES	$ 259,173	$ 3,200	$ 94,129	$ 23,197	$ 379,699
PARKLANE ES	$ 161,983	$ 2,000	$ 58,830	$ 24,399	$ 247,213
RANDOLPH ES	$ 356,363	$ 4,400	$ 129,427	$ 26,620	$ 516,811
RENAISSANCE ES	$ 194,380	$ 2,400	$ 70,597	$ 41,743	$ 309,119
RIVER EVES ES	$ 64,793	$ 800	$ 23,532	$ 13,516	$ 102,641
ROSWELL NORTH ES	$ 226,777	$ 2,800	$ 82,363	$ 10,540	$ 322,479
LEWIS, S.L. ES	$ 712,726	$ 8,800	$ 258,854	$ 36,481	$ 1,016,861
LEE, SEABORN ES	$ 194,380	$ 2,400	$ 70,597	$ 28,342	$ 295,718
SHAKERAG ES	$ 32,397	$ 400	$ 11,766	$ 5,494	$ 50,057
SPALDING DRIVE CH ES	$ 97,190	$ 1,200	$ 35,298	$ 6,477	$ 140,165

EIP/Remedial
General Fund

	Salary	Other Salary	Benefits	Supplies and Materials	Total Budget
STATE BRIDGE ES	$ 97,190	$ 1,200	$ 35,298	$ 5,279	$ 138,967
STONEWALL TELL ES	$ 453,553	$ 5,600	$ 164,725	$ 23,873	$ 647,752
SUMMIT HILL ES	$ 64,793	$ 800	$ 23,532	$ 3,163	$ 92,288
SWEET APPLE ES	$ 97,190	$ 1,200	$ 35,298	$ 2,356	$ 136,044
WILSON CREEK ES	$ 64,793	$ 800	$ 23,532	$ 8,278	$ 97,403
WOODLAND CHARTER ES	$ 129,587	$ 1,600	$ 47,064	$ 31,186	$ 209,437
OAKLEY ES	$ 226,777	$ 2,800	$ 82,363	$ 44,628	$ 356,567
LAKE FOREST ES	$ 226,777	$ 2,800	$ 82,363	$ 41,085	$ 353,024
ISON SPRINGS ES	$ 259,173	$ 3,200	$ 94,129	$ 24,524	$ 381,026
BIRMINGHAM FALLS ES	$ 129,587	$ 1,600	$ 47,064	$ 1,843	$ 180,093
FELDWOOD ES	$ 388,760	$ 4,800	$ 141,193	$ 45,433	$ 580,186
CLIFTONDALE ES	$ 712,726	$ 8,800	$ 258,854	$ 28,096	$ 1,008,477
WOLF CREEK ES	$ 485,950	$ 6,000	$ 176,491	$ 28,993	$ 697,434
VICKERY MILL ES	$ 129,587	$ 1,600	$ 47,064	$ 20,811	$ 199,062
Sub-Total	***$ 14,124,937***	***$ 174,400***	***$ 5,130,017***	***$ 1,283,279***	***$ 20,712,632***
MIDDLE SCHOOLS					
AUTREY MILL MS	$ 12,959	$ 160	$ 4,706	$ 5,186	$ 23,011
BEAR CREEK MS	$ 440,594	$ 5,440	$ 160,019	$ 34,575	$ 640,628
CAMP CREEK MS	$ 194,380	$ 2,400	$ 70,597	$ 26,851	$ 294,228
CRABAPPLE MS	$ 129,587	$ 1,600	$ 47,064	$ 4,666	$ 182,917
ELKINS POINTE MS	$ 116,628	$ 1,440	$ 42,358	$ 15,160	$ 175,586
HAYNES BRIDGE MS	$ 90,711	$ 1,120	$ 32,945	$ 6,539	$ 131,315
HOLCOMB BRIDGE MS	$ 168,463	$ 2,080	$ 61,184	$ 14,276	$ 246,002
HOPEWELL MS	$ 116,628	$ 1,440	$ 42,358	$ 7,515	$ 167,941
MCNAIR MS	$ 375,801	$ 4,640	$ 136,487	$ 38,953	$ 555,881
NORTHWESTERN MS	$ 64,793	$ 800	$ 23,532	$ 3,434	$ 92,559
WEST, PAUL D. MS	$ 233,256	$ 2,880	$ 84,716	$ 35,337	$ 356,189
RIDGEVIEW MS	$ 142,545	$ 1,760	$ 51,771	$ 20,694	$ 216,770
RIVER TRAIL MS	$ 77,752	$ 960	$ 28,239	$ 3,690	$ 110,640
SANDTOWN MS	$ 207,339	$ 2,560	$ 75,303	$ 25,935	$ 311,137
SANDY SPRINGS MS	$ 181,421	$ 2,240	$ 65,890	$ 19,108	$ 268,660
TAYLOR ROAD MS	$ 64,793	$ 800	$ 23,532	$ 5,229	$ 94,354
WEBB BRIDGE MS	$ 90,711	$ 1,120	$ 32,945	$ 5,145	$ 129,921
WOODLAND MS	$ 414,677	$ 5,120	$ 150,606	$ 35,400	$ 605,803
RENAISSANCE MS	$ 207,339	$ 2,560	$ 75,303	$ 34,328	$ 319,529
Sub-Total	***$ 3,330,375***	***$ 41,120***	***$ 1,209,554***	***$ 342,021***	***$ 4,923,071***
HIGH SCHOOLS					
ALPHARETTA HS	$ 220,297	$ 2,720	$ 80,009	$ 4,959	$ 307,986
BANNEKER HS	$ 349,884	$ 4,320	$ 127,074	$ 43,603	$ 524,880
CENTENNIAL HS	$ 246,215	$ 3,040	$ 89,422	$ 15,754	$ 354,431
CHATTAHOOCHEE HS	$ 25,917	$ 320	$ 9,413	$ 4,196	$ 39,847
CREEKSIDE HS	$ 194,380	$ 2,400	$ 70,597	$ 30,642	$ 298,018
MILTON HS	$ 77,752	$ 960	$ 28,239	$ 4,701	$ 111,651
NORTH SPRINGS HS	$ 12,959	$ 160	$ 4,706	$ 12,955	$ 30,780
NORTHVIEW HS	$ 103,669	$ 1,280	$ 37,651	$ 2,946	$ 145,547
RIVERWOOD HS	$ 77,752	$ 960	$ 28,239	$ 14,411	$ 121,361

EIP/Remedial
General Fund

	Salary	Other Salary	Benefits	Supplies and Materials	Total Budget
ROSWELL HS	$ 77,752	$ 960	$ 28,239	$ 10,715	$ 117,666
TRI-CITIES HS	$ 375,801	$ 4,640	$ 136,487	$ 41,926	$ 558,853
WESTLAKE HS	$ 453,553	$ 5,600	$ 164,725	$ 27,202	$ 651,080
JOHNS CREEK HS	$ 51,835	$ 640	$ 18,826	$ 2,980	$ 74,280
LANGSTON HUGHES HS	$ 388,760	$ 4,800	$ 141,193	$ 32,881	$ 567,633
CAMBRIDGE HS	$ 64,793	$ 800	$ 23,532	$ 2,126	$ 91,252
INNOVATION ACADEMY	$ 32,397	$ 400	$ 11,766	$ -	$ 44,563
GLOBAL IMPACT ACADEMY	$ 64,793	$ 800	$ 23,532	$ -	$ 89,125
FULTON ACADEMY OF VIRTUAL EXCELLENCE	$ 129,587	$ 1,600	$ 47,064	$ -	$ 178,251
Sub-Total	***$ 2,948,095***	***$ 36,400***	***$ 1,070,714***	***$ 251,996***	***$ 4,307,206***
Alternative/ Learning Centers					
INDEPENDENCE HS	$ 51,835	$ 640	$ 18,826	$ 1,857	$ 73,157
MCCLARIN HS	$ 77,752	$ 960	$ 28,239	$ 4,454	$ 111,404
Sub-Total	**$ 129,587**	**$ 1,600**	**$ 47,064**	**$ 6,311**	**$ 184,561**
Grand Total	**$ 20,532,994**	**$ 253,520**	**$ 7,457,350**	**$ 1,883,607**	**$ 30,127,470**

TAG
General Fund

	Salary	Other Salary	Benefits	Total Budget
ELEMENTARY SCHOOLS				
ABBOTTS HILL ES	$ 90,711	$ 1,120	$ 32,945	$ 124,776
ALPHARETTA ES	$ 77,752	$ 960	$ 28,239	$ 106,951
ASA HILLIARD ES	$ 38,876	$ 480	$ 14,119	$ 53,475
BARNWELL ES	$ 103,669	$ 1,280	$ 37,651	$ 142,601
BETHUNE ES	$ 77,752	$ 960	$ 28,239	$ 106,951
BROOKVIEW ES	$ 25,917	$ 320	$ 9,413	$ 35,650
CAMPBELL ES	$ 64,793	$ 800	$ 23,532	$ 89,125
COGBURN WOODS ES	$ 142,545	$ 1,760	$ 51,771	$ 196,076
COLLEGE PARK ES	$ 25,917	$ 320	$ 9,413	$ 35,650
CONLEY HILLS ES	$ 25,917	$ 320	$ 9,413	$ 35,650
CRABAPPLE CROSSING E	$ 116,628	$ 1,440	$ 42,358	$ 160,426
CREEK VIEW ES	$ 116,628	$ 1,440	$ 42,358	$ 160,426
DOLVIN ES	$ 142,545	$ 1,760	$ 51,771	$ 196,076
DUNWOODY SPRINGS ES	$ 129,587	$ 1,600	$ 47,064	$ 178,251
JACKSON, ESTHER ES	$ 38,876	$ 480	$ 14,119	$ 53,475
WEST, EVOLINE C. ES	$ 64,793	$ 800	$ 23,532	$ 89,125
FINDLEY OAKS ES	$ 90,711	$ 1,120	$ 32,945	$ 124,776
GULLATT ES	$ 64,793	$ 800	$ 23,532	$ 89,125
HAPEVILLE ES	$ 64,793	$ 800	$ 23,532	$ 89,125
HEARDS FERRY ES	$ 116,628	$ 1,440	$ 42,358	$ 160,426
HEMBREE SPRINGS ES	$ 64,793	$ 800	$ 23,532	$ 89,125
HERITAGE ES	$ 25,917	$ 320	$ 9,413	$ 35,650
HIGH POINT ES	$ 64,793	$ 800	$ 23,532	$ 89,125
HILLSIDE ES	$ 77,752	$ 960	$ 28,239	$ 106,951
HOLMES, HAMILTON ES	$ 64,793	$ 800	$ 23,532	$ 89,125
LAKE WINDWARD ES	$ 116,628	$ 1,440	$ 42,358	$ 160,426
LIBERTY POINT ES	$ 64,793	$ 800	$ 23,532	$ 89,125
NOLAN, LOVE T. ES	$ 64,793	$ 800	$ 23,532	$ 89,125
MANNING OAKS ES	$ 64,793	$ 800	$ 23,532	$ 89,125
MEDLOCK BRIDGE ES	$ 64,793	$ 800	$ 23,532	$ 89,125
MIMOSA ES	$ 64,793	$ 800	$ 23,532	$ 89,125
MOUNTAIN PARK ES	$ 129,587	$ 1,600	$ 47,064	$ 178,251
NEW PROSPECT ES	$ 90,711	$ 1,120	$ 32,945	$ 124,776
NORTHWOOD ES	$ 116,628	$ 1,440	$ 42,358	$ 160,426
OCEE ES	$ 90,711	$ 1,120	$ 32,945	$ 124,776
PALMETTO ES	$ 38,876	$ 480	$ 14,119	$ 53,475
PARKLANE ES	$ 77,752	$ 960	$ 28,239	$ 106,951
RANDOLPH ES	$ 64,793	$ 800	$ 23,532	$ 89,125
RENAISSANCE ES	$ 77,752	$ 960	$ 28,239	$ 106,951
RIVER EVES ES	$ 116,628	$ 1,440	$ 42,358	$ 160,426
ROSWELL NORTH ES	$ 142,545	$ 1,760	$ 51,771	$ 196,076
LEWIS, S.L. ES	$ 64,793	$ 800	$ 23,532	$ 89,125
LEE, SEABORN ES	$ 64,793	$ 800	$ 23,532	$ 89,125
SHAKERAG ES	$ 129,587	$ 1,600	$ 47,064	$ 178,251
SPALDING DRIVE CH ES	$ 77,752	$ 960	$ 28,239	$ 106,951
STATE BRIDGE ES	$ 129,587	$ 1,600	$ 47,064	$ 178,251
STONEWALL TELL ES	$ 64,793	$ 800	$ 23,532	$ 89,125

TAG
General Fund

	Salary	Other Salary	Benefits	Total Budget
SUMMIT HILL ES	$ 103,669	$ 1,280	$ 37,651	$ 142,601
SWEET APPLE ES	$ 116,628	$ 1,440	$ 42,358	$ 160,426
WILSON CREEK ES	$ 142,545	$ 1,760	$ 51,771	$ 196,076
WOODLAND CHARTER ES	$ 129,587	$ 1,600	$ 47,064	$ 178,251
OAKLEY ES	$ 64,793	$ 800	$ 23,532	$ 89,125
LAKE FOREST ES	$ 64,793	$ 800	$ 23,532	$ 89,125
ISON SPRINGS ES	$ 64,793	$ 800	$ 23,532	$ 89,125
BIRMINGHAM FALLS ES	$ 103,669	$ 1,280	$ 37,651	$ 142,601
FELDWOOD ES	$ 38,876	$ 480	$ 14,119	$ 53,475
CLIFTONDALE ES	$ 51,835	$ 640	$ 18,826	$ 71,300
WOLF CREEK ES	$ 77,752	$ 960	$ 28,239	$ 106,951
VICKERY MILL ES	$ 25,917	$ 320	$ 9,413	$ 35,650
ES DISTRICT-WIDE	$ 336,925	$ 4,160	$ 122,367	$ 463,452
Sub-Total	***$ 5,157,546***	***$ 63,680***	***$ 1,873,162***	***7,094,388***
MIDDLE SCHOOLS				
AUTREY MILL MS	$ 1,321,783	$ 16,320	$ 480,057	$ 1,818,160
BEAR CREEK MS	$ 142,545	$ 1,760	$ 51,771	$ 196,076
CAMP CREEK MS	$ 142,545	$ 1,760	$ 51,771	$ 196,076
CRABAPPLE MS	$ 699,768	$ 8,640	$ 254,148	$ 962,555
ELKINS POINTE MS	$ 544,264	$ 6,720	$ 197,670	$ 748,654
HAYNES BRIDGE MS	$ 505,388	$ 6,240	$ 183,551	$ 695,179
HOLCOMB BRIDGE MS	$ 414,677	$ 5,120	$ 150,606	$ 570,403
HOPEWELL MS	$ 842,313	$ 10,400	$ 305,918	$ 1,158,631
MCNAIR MS	$ 194,380	$ 2,400	$ 70,597	$ 267,376
NORTHWESTERN MS	$ 1,036,693	$ 12,800	$ 376,515	$ 1,426,008
WEST, PAUL D. MS	$ 181,421	$ 2,240	$ 65,890	$ 249,551
RIDGEVIEW MS	$ 583,140	$ 7,200	$ 211,790	$ 802,129
RIVER TRAIL MS	$ 1,282,907	$ 15,840	$ 465,937	$ 1,764,684
SANDTOWN MS	$ 375,801	$ 4,640	$ 136,487	$ 516,928
SANDY SPRINGS MS	$ 375,801	$ 4,640	$ 136,487	$ 516,928
TAYLOR ROAD MS	$ 997,817	$ 12,320	$ 362,396	$ 1,372,532
WEBB BRIDGE MS	$ 984,858	$ 12,160	$ 357,689	$ 1,354,707
WOODLAND MS	$ 129,587	$ 1,600	$ 47,064	$ 178,251
RENAISSANCE MS	$ 207,339	$ 2,560	$ 75,303	$ 285,202
MS DISTRICT-WIDE	$ 634,974	$ 7,840	$ 230,615	$ 873,430
Sub-Total	***$ 11,597,999***	***$ 143,200***	***$ 4,212,261***	***$ 15,953,460***
HIGH SCHOOLS				
ALPHARETTA HS	$ 745,123	$ 9,200	$ 270,620	$ 1,024,943
BANNEKER HS	$ 64,793	$ 800	$ 23,532	$ 89,125
CENTENNIAL HS	$ 194,380	$ 2,400	$ 70,597	$ 267,376
CHATTAHOOCHEE HS	$ 453,553	$ 5,600	$ 164,725	$ 623,878
CREEKSIDE HS	$ 97,190	$ 1,200	$ 35,298	$ 133,688
MILTON HS	$ 485,950	$ 6,000	$ 176,491	$ 668,441
NORTH SPRINGS HS	$ 194,380	$ 2,400	$ 70,597	$ 267,376
NORTHVIEW HS	$ 485,950	$ 6,000	$ 176,491	$ 668,441
RIVERWOOD HS	$ 291,570	$ 3,600	$ 105,895	$ 401,065
ROSWELL HS	$ 421,156	$ 5,200	$ 152,959	$ 579,316
TRI-CITIES HS	$ 64,793	$ 800	$ 23,532	$ 89,125

TAG
General Fund

	Salary	Other Salary	Benefits	Total Budget
WESTLAKE HS	$ 194,380	$ 2,400	$ 70,597	$ 267,376
JOHNS CREEK HS	$ 680,330	$ 8,400	$ 247,088	$ 935,818
LANGSTON HUGHES HS	$ 97,190	$ 1,200	$ 35,298	$ 133,688
CAMBRIDGE HS	$ 421,156	$ 5,200	$ 152,959	$ 579,316
INNOVATION ACADEMY	$ 259,173	$ 3,200	$ 94,129	$ 364,502
GLOBAL IMPACT ACADEMY	$ 64,793	$ 800	$ 23,532	$ 91,125
FULTON ACADEMY OF VIRTUAL EXCELLENCE	$ 330,446	$ 4,080	$ 120,014	$ 464,340
HS DISTRICT-WIDE	$ 161,983	$ 2,000	$ 58,830	$ 222,814
Sub-Total	***$ 5,708,289***	***$ 70,480***	***$ 2,073,186***	***$ 7,871,754***
Grand Total	**$ 22,463,834**	**$ 277,360**	**$ 8,158,608**	**$ 30,919,602**



Budgets by Organization

Governance and Strategy (General Fund)

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed
OPERATING BUDGET					
Salary	1,817,186	1,797,291	1,735,353	2,811,140	3,028,867
Other Salary	56,853	33,763	63,046	132,673	44,733
Total Salaries	**1,874,039**	**1,831,055**	**1,798,399**	**2,943,813**	**3,073,601**
Benefits	554,691	688,804	576,721	906,997	993,308
Total Personnel	**2,428,731**	**2,519,859**	**2,375,120**	**3,850,810**	**4,066,908**
Professional and Technical Services	260,059	762,014	184,952	678,300	879,000
Payment to 3rd Parties For Pers. Svcs.	-	41,472	-	75,000	-
Utilities	-	-	-	-	-
Property Services	4,526	2,332	20,685	22,500	6,000
Other Purchased Services	17,730	19,374	18,110	45,625	42,250
Equipment and Related	363	5,336	5,103	70,050	25,900
Field Trips and Travel	78,435	64,181	12,645	118,700	92,400
Supplies and Materials	9,928	9,878	12,180	160,175	135,250
Textbooks	-	-	-	-	-
Other	137,927	138,067	131,625	298,855	293,480
Transfers	-	-	-	-	-
Total Other Operating Expenses	**508,969**	**1,042,655**	**385,300**	**1,469,205**	**1,474,280**
TOTAL	**2,937,700**	**3,562,514**	**2,760,420**	**5,320,015**	**5,541,188**
STAFFING	**25.49**	**28.99**	**28.49**	**38.49**	**39.49**
% OF GENERAL FUND	**0.29%**	**0.34%**	**0.26%**	**0.49%**	**0.51%**
PER PUPIL	**$ 9,792.33**	**$ 11,875.05**	**$ 17,582.29**	**$ 24,629.70**	**$ 21,901.93**

Explanation of Major Changes

Department Changes

For FY22, the Governance & Strategy division FTE increased by 1.0 FTE.
The addition included 1.0 Analyst for the Program Evaluation department.

Positions transferred in:

Positions transferred out:

Additional Information

The non-personnel budget has an overall increase from the current FY21 budget. A few items to highlight regarding the Governance and Strategy budget are:

Contracted services increased by $300,000. The funds are associated with the cost for external providers for program evaluation activities as well costs associated with running the annual Governance and Flexibility Conference for district SGCS.

Safety and Security (General Fund)

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed
OPERATING BUDGET					
Salary	1,620,357	1,744,686	3,427,982	3,156,178	3,468,465
Other Salary	131,652	139,745	127,880	233,620	203,000
Total Salaries	**1,752,009**	**1,884,431**	**3,555,862**	**3,389,798**	**3,671,465**
Benefits	522,416	645,753	1,276,497	1,067,777	1,181,255
Total Personnel	**2,274,425**	**2,530,184**	**4,832,359**	**4,457,575**	**4,852,720**
Professional and Technical Services	85,073	69,390	121,806	93,620	68,500
Payment to 3rd Parties For Pers. Svcs.	42,021	19,349	163	45,926	55,000
Utilities	-	-	61	-	-
Property Services	374,719	489,424	514,576	598,074	583,000
Other Purchased Services	28,563	43,411	64,965	58,000	52,000
Equipment and Related	260,904	205,128	261,878	290,510	298,000
Field Trips and Travel	8,934	18,069	20,291	35,500	29,000
Supplies and Materials	150,847	128,620	144,015	133,471	123,500
Textbooks	-	-	-	-	-
Other	7,870	11,405	14,468	19,500	13,000
Transfers	-	-	-	-	-
Total Other Operating Expenses	**958,931**	**984,796**	**1,142,222**	**1,274,601**	**1,222,000**
TOTAL	**3,233,356**	**3,514,980**	**5,974,581**	**5,732,175**	**6,074,720**
STAFFING	**32.00**	**46.00**	**51.00**	**51.50**	**53.50**
% OF GENERAL FUND	**0.32%**	**0.34%**	**0.56%**	**0.53%**	**0.56%**
PER PUPIL	**$ 10,777.85**	**$ 11,716.60**	**$ 38,054.66**	**$ 26,537.85**	**$ 24,010.75**

Explanation of Major Changes

Department Changes

For FY22, the Safety and Security department FTE increased by 2.0 FTE.
An existing .50 Security Analyst was approved to be permanently funded in the Safety and Security Department.

Positions transferred in:

2.0 Technical Analysts from Information Technology division - Infrastructure Management Department

Positions transferred out:

N/A

Additional Information

The non-personnel budget has an overall decrease from the current FY21 budget. A few items to highlight regarding the Safety and Security budget are:

The Campus & Security budget decreased in the contracted Services budget. Funds were associated with primary dispatch services and radio licensing provided by Fulton County emergency services.

Communications (General Fund)

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed
OPERATING BUDGET					
Salary	675,792	647,297	801,913	931,769	1,022,370
Other Salary	1,115	600	3,600	4,000	4,000
Total Salaries	**676,907**	**647,897**	**805,513**	**935,769**	**1,026,370**
Benefits	211,387	219,658	266,706	290,049	335,771
Total Personnel	**888,294**	**867,556**	**1,072,219**	**1,225,818**	**1,362,141**
Professional and Technical Services	255,711	396,477	111,998	425,186	463,986
Payment to 3rd Parties For Pers. Svcs.	68,851	121,187	1,598	26,600	40,500
Utilities	-	-	-	-	-
Property Services	290	476	-	4,000	4,000
Other Purchased Services	9,925	9,470	13,415	32,990	27,990
Equipment and Related	6,199	1,533	9,646	41,700	6,000
Field Trips and Travel	10,257	10,499	9,003	8,500	12,500
Supplies and Materials	51,301	30,065	26,700	40,675	30,675
Textbooks	-	-	-	-	-
Other	4,049	4,547	2,048	5,700	5,700
Transfers	-	-	-	-	-
Total Other Operating Expenses	**406,582**	**574,254**	**174,407**	**585,351**	**591,351**
TOTAL	**1,294,876**	**1,441,810**	**1,246,627**	**1,811,169**	**1,953,492**
STAFFING	**11.00**	**12.50**	**12.50**	**13.00**	**14.00**
% OF GENERAL FUND	**0.13%**	**0.14%**	**0.12%**	**0.17%**	**0.18%**
PER PUPIL	**$ 4,316.25**	**$ 4,806.03**	**$ 7,940.30**	**$ 8,385.04**	**$ 7,721.31**

Explanation of Major Changes

Department Changes

For FY22, the Communications division FTE increased by 1.00.

Positions transferred in:

1.0 Program Specialist from the Academics Division - Office of Curriculum Department

Positions transferred out:

N/A

Additional Information

Academics
(General Fund)

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed
OPERATING BUDGET					
Salary	12,450,974	12,866,375	11,757,826	10,670,259	11,028,857
Other Salary	2,732,866	2,023,649	2,672,279	3,873,910	5,586,484
Total Salaries	**15,183,839**	**14,890,024**	**14,430,104**	**14,544,169**	**16,615,341**
Benefits	3,723,595	4,413,473	4,105,672	3,236,741	3,405,264
Total Personnel	**18,907,435**	**19,303,496**	**18,535,776**	**17,780,911**	**20,020,605**
Professional and Technical Services	6,317,327	5,761,242	4,336,504	5,810,698	4,960,782
Payment to 3rd Parties For Pers. Svcs.	514,428	519,613	426,126	524,328	527,000
Utilities	-	-	-	-	-
Property Services	684,945	582,494	490,647	546,173	782,152
Other Purchased Services	1,366,213	1,335,877	1,462,872	1,868,023	2,039,884
Equipment and Related	7,168,471	6,013,816	5,198,195	7,091,888	5,256,722
Field Trips and Travel	1,162,621	1,079,898	722,383	770,533	1,370,894
Supplies and Materials	5,478,231	4,872,410	3,859,099	12,060,231	7,329,913
Textbooks	13,648,031	7,547,013	10,995,863	3,890,228	3,250,000
Other	592,596	574,438	685,348	487,777	625,423
Transfers	-	-	-	-	-
Total Other Operating Expenses	**36,932,862**	**28,286,801**	**28,177,035**	**33,049,879**	**26,142,770**
TOTAL	**55,840,297**	**47,590,297**	**46,712,811**	**50,830,790**	**46,163,375**
STAFFING	**176.12**	**175.32**	**143.60**	**118.05**	**117.05**
% OF GENERAL FUND	**5.52%**	**4.58%**	**4.39%**	**4.71%**	**4.24%**
PER PUPIL	**$ 186,134.32**	**$ 158,634.32**	**$ 297,533.83**	**$ 235,327.73**	**$ 182,463.93**

Explanation of Major Changes

Department Changes

For FY22, the Academics division FTE decreased by -1.00.

Positions transferred in:

N/A

Positions transferred out:

1.0 Program Specialist transferred to the Communications Division

Additional Information

The non-personnel budget has an overall decrease from the current FY21 budget. A few items to highlight regarding the Academcis budget are: Instructional Materials and Supplies, Technology Related Supplies, and Other Contracted Services nonpersonnel budgets increased by $1,839,500 from FY21. Funds will be used to provide material cost for ACT, SAT, and Milestones documents and training material as well as to provide purchases for Bluetooth microphones, document cameras, adjunct teacher compenations, and other equipment for virtual learning to support all schools. The funds will also be used to support ambulance services for football games, athletic trainer costs for South Fulton HS, and medical equipment.

Operations
(General Fund)

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed
OPERATING BUDGET					
Salary	34,791,066	35,239,218	37,254,438	37,210,785	39,289,408
Other Salary	2,108,399	3,767,066	3,460,927	9,038,456	9,212,334
Total Salaries	**36,899,465**	**39,006,284**	**40,715,365**	**46,249,241**	**48,501,742**
Benefits	12,311,786	12,834,230	13,552,622	13,301,790	13,982,399
Total Personnel	**49,211,251**	**51,840,514**	**54,267,986**	**59,551,031**	**62,484,141**
Professional and Technical Services	538,126	757,891	1,575,727	3,132,574	963,540
Payment to 3rd Parties For Pers. Svcs.	814,676	503,564	331,189	438,897	465,000
Utilities	6,822,631	6,659,260	4,911,168	3,775,000	4,000,000
Property Services	13,203,572	15,125,801	13,188,408	15,518,765	15,270,796
Other Purchased Services	984,725	782,746	948,676	1,310,112	1,263,500
Equipment and Related	3,139,456	3,299,948	1,055,593	1,140,709	3,990,853
Field Trips and Travel	79,147	97,027	61,066	90,959	84,259
Supplies and Materials	863,831	895,882	843,503	980,143	849,010
Textbooks	-	-	-	-	-
Other	22,818	31,416	25,978	31,580	29,280
Transfers	-	-	-	-	-
Total Other Operating Expenses	**26,468,983**	**28,153,536**	**22,941,309**	**26,418,738**	**26,916,238**
TOTAL	**75,680,234**	**79,994,050**	**77,209,296**	**85,969,769**	**89,400,379**
STAFFING	**1,190.70**	**1,265.70**	**1,225.70**	**1,223.70**	**1,231.70**
% OF GENERAL FUND	**7.49%**	**7.70%**	**7.26%**	**7.96%**	**8.21%**
PER PUPIL	**$ 252,267.45**	**$ 266,646.83**	**$ 491,778.95**	**$ 398,008.19**	**$ 353,361.18**

Explanation of Major Changes

Department Changes

For FY22, the Operations division added 8.0 FTE.
The additions included 1.0 Deputy Chief of Opertions to the Operations budget and 7.0 Trades Helper positions to the Maintenance budget.
Maintenance Mechanic 1, 2, & 3 positions were upgraded by one (1) Grade starting in FY2022. Number of impacted Maintenance FTE: 90.

Positions transferred in:

N/A

Positions transferred out:

N/A

Operations
(General Fund)

Additional Information

The non-personnel budget has an overall increase from the current FY21 budget. A few items to highlight regarding the Operations budget are:

Reinvestment in infrastrcuture items such as: Athletic field maintenance, touch up paint for schools, carpet replacement, rope and climbing wall inspections, Ice Melt, Refurbish baseball fields for Milton & Northview HS, Shot clocks for HS basketball.

Removal of 34 portable classroom buildings. Transportation decreased the communications budget by $450,000.

Financial Services
(General Fund)

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed
OPERATING BUDGET					
Salary	4,158,390	4,148,790	4,047,879	4,543,569	4,734,734
Other Salary	25,927	32,678	24,939	20,194	17,657
Total Salaries	**4,184,317**	**4,181,468**	**4,072,818**	**4,563,764**	**4,752,392**
Benefits	8,177,645	7,445,894	6,406,072	6,782,476	4,374,558
Total Personnel	**12,361,962**	**11,627,361**	**10,478,890**	**11,346,240**	**9,126,950**
Professional and Technical Services	541,874	457,676	741,678	484,795	477,000
Payment to 3rd Parties For Pers. Svcs.	-	3,319	38,277	12,433	1,000
Utilities	-	-	-	-	-
Property Services	16,654	2,239	3,814	8,255	2,125
Other Purchased Services	1,756,642	1,949,551	2,196,628	2,017,931	2,145,850
Equipment and Related	168,197	172,350	131,570	269,819	163,350
Field Trips and Travel	28,185	25,871	19,728	51,196	54,250
Supplies and Materials	177,775	136,920	234,926	218,920	159,097
Textbooks	-	-	-	-	-
Other	22,471	70,206	16,177	60,196	82,600
Transfers	711	(12,591)	130,984	-	-
Total Other Operating Expenses	**2,712,508**	**2,805,541**	**3,513,782**	**3,123,545**	**3,085,272**
TOTAL	**15,074,470**	**14,432,903**	**13,992,672**	**14,469,785**	**12,212,222**
STAFFING	**61.75**	**60.75**	**60.90**	**63.40**	**63.40**
% OF GENERAL FUND	**1.49%**	**1.39%**	**1.32%**	**1.34%**	**1.12%**
PER PUPIL	**$ 50,248.23**	**$ 48,109.68**	**$ 89,125.30**	**$ 66,989.75**	**$ 48,269.65**

Explanation of Major Changes

Department Changes

For FY22, the Financial Services division upgraded a 1.0 Financial Analyst to 1.0 Accountant IV within the Accounting Services budget.

Positions transferred in:

N/A

Positions transferred out:

N/A

Additional Information

The non-personnel budget has an overall decrease from the current FY21 budget. A few items to highlight regarding the Financial Services budget are:
The annual cost of ADP's Compliance Service related to Affordable Care Act requirements increased as well as cost associated with Risk Management.

Districtwide
(General Fund)

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed
OPERATING BUDGET					
Salary	-	-	8,230	(8,923,745)	-
Other Salary	-	-	3	700,000	700,000
Total Salaries	**-**	**-**	**8,233**	**(8,223,745)**	**700,000**
Benefits	20,488,464	21,080,238	20,377,046	17,674,503	19,770,109
Total Personnel	**20,488,464**	**21,080,238**	**20,385,279**	**9,450,758**	**20,470,109**
Professional and Technical Services	4,736,608	6,725,061	5,547,285	2,745,146	2,745,146
Payment to 3rd Parties For Pers. Svcs.	-	-	-	-	-
Utilities	-	-	-	(800,000)	(800,000)
Property Services	47,408	-	-	-	-
Other Purchased Services	-	-	-	5,000	5,000
Equipment and Related	-	7,000	-	-	-
Field Trips and Travel	-	-	-	-	-
Supplies and Materials	127,003	8,022	-	-	-
Textbooks	-	-	-	-	-
Other	890,110	685,319	323,299	253,373	253,373
Transfers	1,702,074	758,351	902,600	888,406	902,600
Total Other Operating Expenses	**7,503,203**	**8,183,753**	**6,773,184**	**3,091,925**	**3,106,119**
TOTAL	**27,991,668**	**29,263,991**	**27,158,463**	**12,542,683**	**23,576,228**
STAFFING	**-**	**-**	**-**	**-**	**-**
% OF GENERAL FUND	**2.77%**	**2.82%**	**2.55%**	**1.16%**	**2.17%**
PER PUPIL	**$ 93,305.56**	**$ 97,546.64**	**$ 172,983.84**	**$ 58,067.98**	**$ 93,186.67**

The Districtwide account is managed by the Financial Services Department for expenses which do not fall within one department. Contribution to the Pension fund and Attorney fees are a few items that are budgeted in the districtwide account.

Information Technology (General Fund)

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed
OPERATING BUDGET					
Salary	10,033,276	10,306,052	10,412,890	11,550,719	11,821,581
Other Salary	12,122	62,650	232,103	277,249	108,400
Total Salaries	**10,045,397**	**10,368,702**	**10,644,993**	**11,827,968**	**11,929,981**
Benefits	3,360,970	3,838,571	3,995,792	3,889,075	4,059,116
Total Personnel	**13,406,367**	**14,207,273**	**14,640,785**	**15,717,043**	**15,989,097**
Professional and Technical Services	4,729,890	6,330,090	4,302,640	5,463,429	5,423,480
Payment to 3rd Parties For Pers. Svcs.	223,131	318,020	207,168	121,711	81,000
Utilities	221,347	205,046	169,776	938,729	1,207,755
Property Services	1,173,558	2,030,094	2,430,619	1,416,172	1,442,617
Other Purchased Services	75,031	67,218	72,425	104,600	90,800
Equipment and Related	2,017,097	6,813,446	5,853,916	8,874,165	5,509,194
Field Trips and Travel	128,872	185,322	110,490	151,344	98,950
Supplies and Materials	101,225	86,806	78,391	111,587	66,550
Textbooks	-	-	-	-	-
Other	116,798	137,012	117,958	194,079	81,575
Transfers	-	-	-	-	-
Total Other Operating Expenses	**8,786,949**	**16,173,052**	**13,343,384**	**17,375,816**	**14,001,921**
TOTAL	**22,193,316**	**30,380,325**	**27,984,169**	**33,092,859**	**29,991,018**
STAFFING	**169.30**	**173.60**	**172.60**	**180.50**	**178.50**
% OF GENERAL FUND	**2.20%**	**2.92%**	**2.63%**	**3.06%**	**2.76%**
PER PUPIL	**$ 73,977.72**	**$ 101,267.75**	**$ 178,243.12**	**$ 153,207.68**	**$ 118,541.57**

Explanation of Major Changes

Department Changes

For FY22, the Information Technology division FTE decreased by -3.00.
1.00 Executive Director position was added to the Information Technology budget.
2.00 Professional Assistant positions were delimited from the Accountability and Infrastructure Management budgets.

Positions transferred in:

N/A

Positions transferred out:

2.0 Technology Analyst transferred to the Governance & Strategy Division - Safety & Security budget.

Additional Information

The non-personnel budget has an overall decrease from the current FY21 budget. A few items to highlight regarding the Information Technology budget are:
Increase in communication to purchase a 60Gig Disaster Recovery site alternate 30G internet managed service for load balancing and fail-over. Renewal of software licenses.

Talent
(General Fund)

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed
OPERATING BUDGET					
Salary	3,266,806	3,334,318	3,385,573	3,867,910	4,017,225
Other Salary	135,842	144,002	128,757	152,655	152,548
Total Salaries	**3,402,648**	**3,478,320**	**3,514,330**	**4,020,565**	**4,169,773**
Benefits	1,025,406	1,134,595	1,200,811	1,244,315	1,334,518
Total Personnel	**4,428,053**	**4,612,915**	**4,715,140**	**5,264,880**	**5,504,291**
Professional and Technical Services	199,732	449,246	225,229	944,197	1,599,463
Payment to 3rd Parties For Pers. Svcs.	10,048	7,818	-	48,000	60,000
Utilities	-	-	-	-	-
Property Services	88,483	183,954	38,508	328,800	30,000
Other Purchased Services	97,673	92,961	117,717	169,700	200,100
Equipment and Related	10,078	10,660	16,262	56,000	44,000
Field Trips and Travel	24,692	22,906	13,253	110,375	53,950
Supplies and Materials	62,355	111,829	95,171	452,099	270,789
Textbooks	-	-	-	-	-
Other	28,365	14,401	29,635	165,765	235,750
Transfers	-	-	18,464	-	-
Total Other Operating Expenses	**521,425**	**893,775**	**554,240**	**2,274,936**	**2,494,052**
TOTAL	**4,949,478**	**5,506,691**	**5,269,380**	**7,539,816**	**7,998,343**
STAFFING	**46.00**	**47.00**	**47.00**	**51.60**	**52.60**
% OF GENERAL FUND	**0.49%**	**0.53%**	**0.50%**	**0.70%**	**0.73%**
PER PUPIL	**$ 16,498.26**	**$ 18,355.64**	**$ 33,562.93**	**$ 34,906.56**	**$ 31,614.00**

Explanation of Major Changes

Department Changes

For FY22, the Talent Division total FTE increased by 1.0.

2.0 Professional Asst. III positions were added and 1.0 Coordinator position was delimited.

Positions transferred in:

N/A

Positions transferred out:

N/A

Additional Information

The non-personnel budget has an overall increase from the current FY21 budget. A few items to highlight regarding the Talent budget are:
Other contracted services increased due to Leadership development and Professional learning.

State Grants
(General Fund)

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed
OPERATING BUDGET					
Salary	3,157,806	2,989,571	2,929,042	2,823,748	2,929,020
Other Salary	423,751	471,238	482,476	512,510	429,170
Total Salaries	**3,581,557**	**3,460,810**	**3,411,517**	**3,336,258**	**3,358,190**
Benefits	840,152	960,436	958,828	641,228	671,758
Total Personnel	**4,421,708**	**4,421,245**	**4,370,345**	**3,977,486**	**4,029,948**
Professional and Technical Services	-	-	1,182,266	72,337	-
Payment to 3rd Parties For Pers. Svcs.	-	-	-	-	-
Utilities	-	-	-	-	-
Property Services	-	-	40,476	-	-
Other Purchased Services	392,761	375,546	191,038	297,961	754,564
Equipment and Related	175,589	1,063,907	3,197,633	1,399,282	390,340
Field Trips and Travel	-	4,126	817	-	-
Supplies and Materials	80,485	4,367	45,110	40,640	-
Textbooks	-	-	-	-	-
Other	-	-	-	-	-
Transfers	-	-	-	-	-
Total Other Operating Expenses	**648,835**	**1,447,946**	**4,657,340**	**1,810,220**	**1,144,904**
TOTAL	**5,070,544**	**5,869,191**	**9,027,685**	**5,787,706**	**5,174,852**
STAFFING	**35.58**	**32.36**	**29.36**	**29.36**	**29.30**
% OF GENERAL FUND	**0.50%**	**0.56%**	**0.85%**	**0.54%**	**0.48%**
PER PUPIL	**$ 16,901.81**	**$ 19,563.97**	**$ 57,501.18**	**$ 26,794.93**	**$ 20,453.96**

Explanation of Major Changes

Department Changes

Positions transferred in:

N/A

Positions transferred out:

N/A

Schools
(General Fund)

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed
OPERATING BUDGET					
Salary	493,336,735	472,975,508	524,704,753	551,175,513	542,393,759
Other Salary	26,339,274	25,665,048	23,377,893	22,848,706	20,501,230
Total Salaries	**519,676,008**	**498,640,556**	**548,082,646**	**574,024,219**	**562,894,989**
Benefits	180,650,142	196,464,216	210,381,227	203,724,143	202,599,375
Total Personnel	**700,326,150**	**695,104,773**	**758,463,872**	**777,748,362**	**765,494,364**
Professional and Technical Services	12,308,361	13,859,835	12,129,449	12,423,066	2,424,837
Payment to 3rd Parties For Pers. Svcs.	3,013,578	2,101,743	522,676	325,471	511,200
Utilities	15,166,065	14,837,390	13,605,946	700	-
Property Services	1,454,924	1,370,098	1,299,024	1,748,111	90,000
Other Purchased Services	895,353	791,412	856,366	765,048	-
Equipment and Related	5,074,879	3,452,950	3,491,436	3,539,574	-
Field Trips and Travel	932,702	1,403,233	816,564	303,167	-
Supplies and Materials	11,639,258	11,114,170	10,696,636	24,580,776	45,077,033
Textbooks	-	1,876	1,430	-	-
Other	608,076	631,666	(5,802,563)	(16,285,463)	-
Transfers	-	-	-	-	-
Total Other Operating Expenses	**51,093,195**	**49,564,374**	**37,616,965**	**27,400,451**	**48,103,070**
TOTAL	**751,419,345**	**744,669,147**	**796,080,837**	**805,148,813**	**813,597,435**
STAFFING	9,308.90	9,208.78	9,121.08	9,103.68	9,138.18
% OF GENERAL FUND	74.33%	71.67%	74.82%	74.54%	74.75%
PER PUPIL	$ 2,504,731	$ 2,482,230	$ 5,070,579	$ 3,727,541	$ 3,215,800

Schools

As the fourth largest school system in Georgia, Fulton has more than 9,000 school-based employees, including over 6,800 teachers and other certified personnel, who work in 95 schools. During the 2021-22 school year, approximately 86,133 students will attend classes in 59 elementary schools, 19 middle schools, 15 high schools, two STEM schools, two alternative schools, and one Virtual School.

Alternative Schools

The non-traditional high schools of Fulton County (Independence, McClarin, STEM, and Virtual) are choice schools established to give students an alternative to the traditional setting. Both credit deficient students striving to get their graduation plan back on track and credit accelerated students working to expedite their graduation attend Independence or McClarin. The non-traditional schools strive to provide opportunities for academic success through alternative approaches to learning in a supportive environment. The goals of the alternative schools are:

To provide modes of learning to fit the individual needs of students.

To provide opportunities for flexible scheduling. To establish clear expectations and high standards for behavior, attendance, and performance.

To foster individual responsibility and accountability for learning.

Schools
(General Fund)

Conversion Charter Schools

Conversion charters existed as a local school prior to becoming a charter. They are governed by parents and teachers, but they are not separate and distinct non-profit organizations. Their contracts reflect that the conversion charter will continue to use FCS employees and FCS facilities. This is the bulk of a school's budget. The conversion schools, therefore, have limited spending authority. They are included in the District's audit. FCS currently has five converted charter schools.

Explanation of Major Changes

Position Changes

Positions are based on enrollment

Other Changes

Fulton County is opening three new schools for school year 2022. Two STEM schools; Innovation Academy and Global Impact Academy, and one virtual school; Fulton Academy Virtual School of Excellence.

Startup Charters (General Fund)

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed
OPERATING BUDGET					
Salary	-	-	-	-	-
Other Salary	-	-	-	-	-
Total Salaries	**-**	**-**	**-**	**-**	**-**
Benefits	-	-	-	-	-
Total Personnel	**-**	**-**	**-**	**-**	**-**
Professional and Technical Services	-	-	-	-	-
Payment to 3rd Parties For Pers. Svcs.	-	-	-	-	-
Utilities	-	-	-	-	-
Property Services	-	-	-	-	-
Other Purchased Services	45,295,937	47,509,652	50,524,146	51,843,613	54,741,168
Equipment and Related	-	-	-	-	-
Field Trips and Travel	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Textbooks	-	-	-	-	-
Other	-	-	-	-	-
Transfers	-	-	-	-	-
Total Other Operating Expenses	**45,295,937**	**47,509,652**	**50,524,146**	**51,843,613**	**54,741,168**
TOTAL	**45,295,937**	**47,509,652**	**50,524,146**	**51,843,613**	**54,741,168**
STAFFING	**537.40**	**545.46**	**561.15**	**557.48**	**573.48**
% OF GENERAL FUND	**4.48%**	**4.57%**	**4.75%**	**4.80%**	**5.03%**
PER PUPIL	**$ 150,986.46**	**$ 158,365.51**	**$ 321,809.85**	**$ 240,016.73**	**$ 216,368.25**

Charter Schools

Fulton County School District currently serves 10 Charter Schools. During the 2021-22 school year, approximately 5,771 students will attend classes.

According to the Fulton County Schools (FCS) Board Policy, the purpose of FCS charter schools is twofold:

To provide high quality, innovative and standards based opportunities for students.

To replicate successful practices throughout the system, thus accelerating student learning.

FCS currently authorizes nine start-up charter schools.

Charter schools may have more flexibility than traditional schools in how monies are spent. State law and FCS policy recognizes that different types of charter schools require different levels of financial authority. This authority is outlined in each charter school contract.

Start-Up Charters are governed by separate and distinct non-profit organizations who agree to operate under the control and management of FCBOE. These start up charters did not exist as a local school prior to becoming a charter school. They have complete authority in spending decisions to include personnel and facility costs, within, of course, the confines of federal law and generally accepted accounting practices.

These schools serve approximately five percent (5%) of our student body population.

Explanation of Major Changes

Position Changes

Positions are based on enrollment



Fund 200
Debt Service

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 Debt Service Fund is used to account for the accumulation of resources and the payment of principal and interest on GO bonds.

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 2022. As a result of the success of the 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 at June 30, 2020.

1998 Series General Obligation Refunding Bonds

On June 15, 1998, the School System issued $135,150,000 of general obligation refunding bonds, Series 1998, with interest payments due semi-annually on January 1 and July 1 and principal payments due on January 1 of each fiscal year. Interest rates vary from 4.0% to 5.5%. This debt refunded general obligation bonds, Series 1993 in the amount of $160,710,000. The estimated amount of refunded debt related to this issue still outstanding at June 30, 2020 is $11,495,000.

Annual debt service requirements to maturity as of June 30, 2020 are as follows:

1998 Series GO Bonds			
	Principal	**Interest**	**P + I**
FY2021	11,495,000	632,225	12,127,225
Total	**$11,495,000**	**$632,225**	**$12,127,225**

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, 2020 are as follows:

2011 Intergovernmental Agreement, City of Union City, Ga			
	Principal	**Interest**	**P + I**
FY2021	2,375,667	1,685,536	4,061,203
FY2022	2,375,667	1,685,536	4,061,203
FY2023	2,375,667	1,685,536	4,061,203
FY2024	2,375,667	1,685,536	4,061,203
FY2025	2,375,667	1,685,536	4,061,203
FY2026- FY2027	4,751,329	5,056,604	9,807,933
Total	**$16,629,664**	**$13,484,284**	**$30,113,948**

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, 2020:

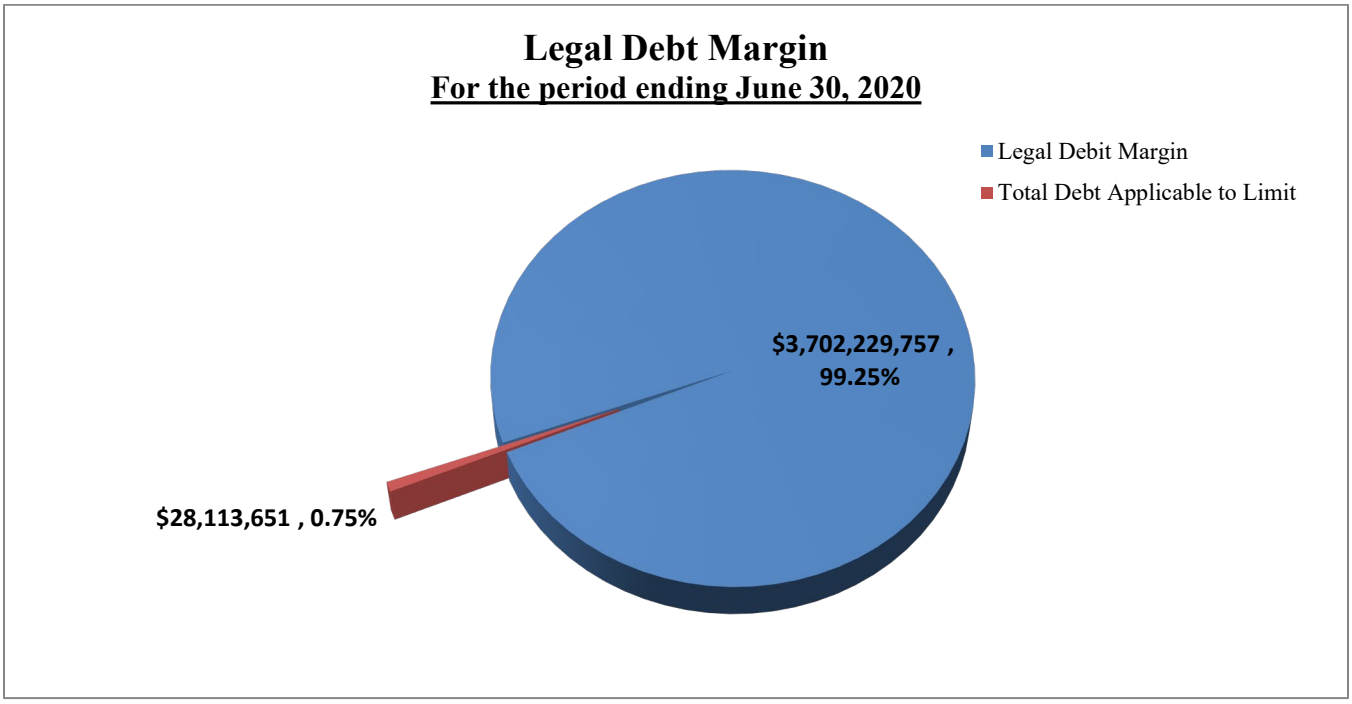
	Outstanding 6/30/2019	Additions	Reductions	Outstanding 6/30/2020	Amounts Due in One Year
Government Activities					
1998 general obligation bonds	$ 22,385,000	$ -	$ 10,890,000	$ 11,495,000	$ 11,495,000
2011 intergovernmental agreement	19,005,331	-	2,375,667	16,629,664	2,375,667
Workers'compensation insurance claim	3,582,081	6,216,773	4,806,576	4,992,278	2,496,139
Other claims and judgements	743,614	2,108,792	532,870	2,319,536	2,087,583
Net OPEB liabilities	684,838,555	61,253,154	85,307,853	660,783,856	-
Net pension liabilities	974,875,304	300,852,864	183,972,586	1,091,755,582	-
Compensated absences	38,227,097	26,911,375	24,222,723	40,915,749	36,824,174
Total Governmental Activities	$ 1,743,656,982	$ 397,342,958	$ 312,108,275	$ 1,828,891,665	$ 55,278,563

The debt service fund retires the general obligation bonds. The 2012, 2017 and 2022 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.

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, 2020, as reflected on the chart below, the legal debt limit for the School System's long-term debt is $3,730,343,408 or $3.7 billion, which represents 10 percent of the assessed value of property taxable for ad valorem tax purposes. The net long-term debt subject to the limitation of $28,113,651, which is the outstanding GO bonds, is well below the legal debt limit of $3,730,343,408. The legal debt margin or the net amount of external financing available for the issuance of general obligation bonds at June 30, 2020 is $3,702,229,757. The School System is, therefore, operating at only 0.75 percent of its debt capacity, meaning 99.25 percent of the legal debt limit is available for the issuance of additional general obligation bonds should the need arise. In relation to neighboring school districts, this is a highly favorable position given that surrounding school districts are operating at 25 percent to 45 percent of their debt capacity. This favorable position has all been made possible by the School System's continued effort to adhere to sound fiscal policies regarding the issuance of long-term debt.



The Legal Debt Margin for fiscal years 2016-2020 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 0.8 percent to 2.6 percent of its legal debt limit.

Fulton County Board of Education, Georgia
Legal Debt Margin (Unaudited)

	June 30,				
	2016	**2017**	**2018**	**2019**	**2020**
Assessed Value [1]	$29,672,631,984	$30,638,052,593	$36,112,540,909	$35,338,145,073	$37,303,434,077
Legal Debt Margin					
Debt Limit (10% of assessed value) [2]	$2,967,263,198	$3,063,805,259	$3,149,571,244	$3,533,814,507	$3,730,343,408
Debt Applicable to Limit [2]					
General Obligation Bonds and Contractual Obligations	82,002,332	66,276,665	54,095,998	41,390,331	28,124,664
Less: Amount Reserved for Repayment of General Obligation Debt	5,786,949	4,402,869	5,611,047	4,205,299	11,013
Total debt applicable to limit	76,215,383	61,873,796	48,484,951	37,185,032	28,113,651
Legal Debt Margin	$2,891,047,815	$3,001,931,463	$3,101,086,293	$3,496,629,475	$3,702,229,757
Total Net Debt Applicable to the Limit as a % of the Debt Limit	2.6%	2.1%	1.6%	1.1%	0.8%

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

Data Source

%20FY2019%20Budget%20Book%20-%20Print%20Copy%208-24-18.pdf

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

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.

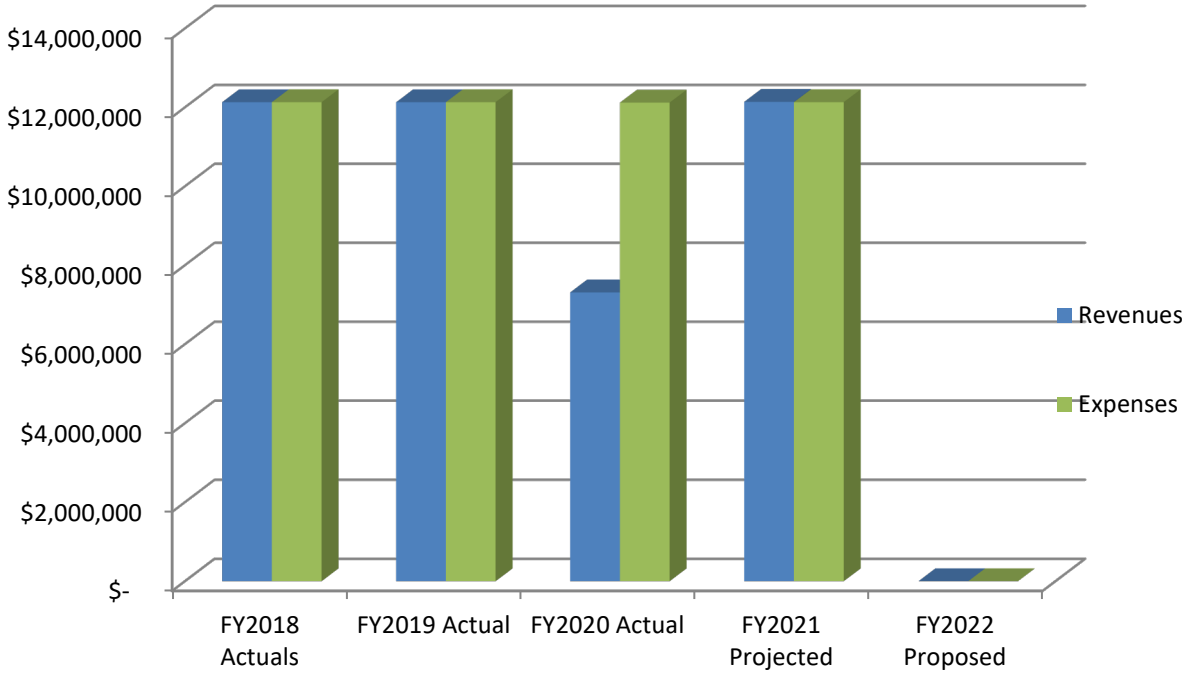
Fund 200 *Legal Debt Margin*

Sometimes referred to as "the borrowing power" or the legal capacity to acquire debt, the legal debt margin is the net amount of external financing resources available for the issuance of general obligation bonds. It is calculated as the difference between the legal debt limit and the net amount of outstanding indebtedness subject to the limitation. For the fiscal year ending, June 30, 2019 the legal debt margin is calculated as follows:

Assessed Value	$	41,525,502,246
Less: Tax exempt property	$	(4,222,068,169)
Taxable Assessed Value	$	37,303,434,077
Legal Debt Limit Coefficient		10%
Legal Debt Limit (10% of Assessed Value)	$	3,730,343,408
General Obligation Bonds Outstanding	$	28,113,651
Less: Amount reserved for repayment of General Obligation Bonds	$	(11,013)
Total Debt Applicable to Limit	$	28,102,638
Legal Debt Margin	$	3,702,240,770
Total Net Debt Applicable to the limit as a % of the debt limit		0.75%

The School System's net long-term debt subject to the limitation of $50,130,348 or 1.52 percent of the legal debt limit of $3,300,129,239 affords the district considerable capacity to issue additional general obligation bonds should the need arise.

Revenue vs. Expenses



The Debt Service Fund, or sometimes called the Bond Sinking Fund, is used to account for the accumulation of resources and the payment of principal, interest, as well as paying agent fees associated with the issuance of general obligation (GO) bonds. This fund services all debt, mainly principal and interest payments, created as a result of a bond issue. The primary revenue sources for this fund are ad valorem property taxes and transfers-in from SPLOST proceeds. For FY 2022, the Debt Service Fund budgeted revenues are $0 and budgeted expenditures are $0.

Prior year presentations of this document included revenues and expenditures related to the issuance and servicing of a Qualified School Construction Bond issued through the City of Union City, Georgia. As the QSCB Bond issue was officially conducted by the City of Union City and is not a General Obligation Bond of the School System, our external auditors prefer the issue be budgeted and accounted for in the Capital Funds where funding occurs . The issue will no longer appear in the Debt Service Fund.

In FY2009 the School System levied a millage rate of 1.099 mills to generate the necessary funds to meet the outstanding debt service obligations. Beginning in FY 2010, the debt service millage was reallocated to capital projects and to the general fund, leaving a debt service millage rate of 0.000 mills.

Revenue and Expenses

Revenues		FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
LOCAL REVENUE							
1110	Ad Valorem Taxes	-	-	-	-	-	0.00%
1191	Title Ad Valorem Tax (TAVT)	1,503	1,553	-	-	-	0.00%
1500	Investment Income	43,880	108,364	44,977	40,000	-	-100.00%
TOTAL LOCAL REVENUES		**$ 45,384**	**$ 109,917**	**$ 44,977**	**$ 40,000**	**$ -**	**-100.00%**
FEDERAL SOURCES							
4995	Revenue from federal sources not otherwise classified	-	-	-	-	-	0.00%
TOTAL FEDERAL SOURCES		**-**	**-**	**-**	**-**	**-**	**0.00%**
OTHER FINANCING SOURCES							
5200	Operating Transfers from other funds	12,131,344	11,229,663	7,266,739	12,100,000	-	-100.00%
TOTAL OTHER FINANCING SOURCES		**12,131,344**	**11,229,663**	**7,266,739**	**12,100,000**	**-**	**-100.00%**
TOTAL REVENUES		**$ 12,176,727**	**$ 11,339,580**	**$ 7,311,716**	**$ 12,140,000**	**$ -**	

Expenditures	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
Other	$ 12,131,721	$ 12,129,740	$ 12,121,590	$ 12,132,226	$ -	-100.00%
TOTAL OTHER OPERATING EXPENSES	**12,131,721**	**12,129,740**	**12,121,590**	**12,132,226**	**-**	**-100.00%**
TOTAL EXPENSES	**$ 12,131,721**	**$ 12,129,740**	**$ 12,121,590**	**$ 12,132,226**	**$ -**	**-100.00%**

Fulton County Schools
Where Students Come First

Budget Projection
FY2020 - FY 2022

	Actual FY 2020	Projected FY 2021	Projected FY 2022
Revenues and Other Financing Sources			
Local Revenue	$ -	$ -	$ -
Interest Income	44,977	40,000	-
Other Financing Sources			
SPLOST Transfers	7,266,739	12,100,000	$ -
Total Revenues and Other Financing Sources	7,311,716	12,140,000	0
Expenditures			
Principal Retirement	10,890,000	11,495,000	-
Interest Payments	1,231,175	632,226	-
Fiscal Charges	415	1,761	-
Total Expenditures	12,121,590	12,128,987	0
Excess (Deficiency) of Revenues Over (Under) Expenses	(4,809,874)	11,013	-
Beginning Fund Balance	4,798,861	(11,013)	-
Ending Fund Balance	$ (11,013)	$ (0)	$ -



Fund 3xx
Capital Programs

Budget Development Process

Fulton County Schools develops 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 on a monthly basis. 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

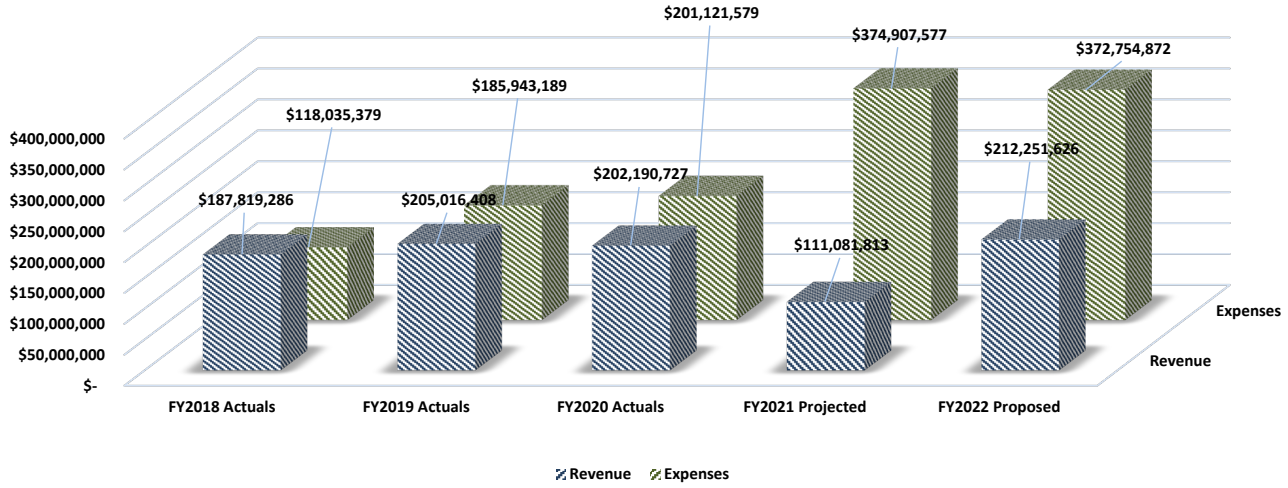
There are several departments responsible for managing the 16 budget categories associated with the expenditures. The department managers are allotted funds to project an annual budget for the remainder of the program, not to exceed the remaining available funds in any category.

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.

Revenue vs Expenditures
Capital



Note: Due to the economic uncertainty regarding the unforeseen affects of COVID-19, expected revenue from sales tax forecast were lowered for FY2021.



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

SPLOST Capital Revenue Budget by Year

Fund	Description	Original Budget	Recognized Amount	Budget Balance
Fiscal Year 2011	Educ Spec Purp Loc Opt Sls Tax	114,165,011	130,265,771	16,100,760
331-9990	Interest Income	91,923	87,549	-4,374
	State Capital Outlay	14,901,056	13,179,902	-1,721,154
	Totals for Year	**129,157,990**	**143,533,222**	**14,375,232**
Fiscal Year 2012	Educ Spec Purp Loc Opt Sls Tax	169,216,874	176,227,513	7,010,639
331-9990	Interest Income	60,000	98,160	38,160
	State Capital Outlay	6,417,763	30,342,208	23,924,445
	Totals for Year	**175,694,637**	**206,667,882**	**30,973,245**
Fiscal Year 2013	Educ Spec Purp Loc Opt Sls Tax	14,645,984	0	-14,645,984
331-9990	Interest Income		141,531	141,531
	State Capital Outlay	13,854,124	2,121,178	-11,732,946
		28,500,108	**2,262,709**	**-26,237,399**
341-9990	Educ Spec Purp Loc Opt Sls Tax	134,320,757	150,788,659	16,467,902
	Interest Income	0	81,160	81,160
	State Capital Outlay	817,528	0	-817,528
		135,138,285	**150,869,819**	**15,731,534**
	Totals for Year	**163,638,393**	**153,132,528**	**-10,505,865**
Fiscal Year 2014	Educ Spec Purp Loc Opt Sls Tax	26,653,523	156,944,090	130,290,567
341-9990	Interest Income	0	219,051	219,051
	State Capital Outlay	532,270	7,418,614	6,886,344
	Totals for Year	**27,185,793**	**164,581,754**	**137,395,961**
Fiscal Year 2015	Educ Spec Purp Loc Opt Sls Tax	160,118,049	164,399,931	4,281,882
341-9990	Interest Income	75,000	339,203	264,203
	State Capital Outlay	35,656,423	12,368,754	-23,287,669
	Totals for Year	**195,849,472**	**177,107,888**	**-18,741,584**
Fiscal Year 2016	Educ Spec Purp Loc Opt Sls Tax	168,626,356	166,669,022	-1,957,334
341-9990	Interest Income	38,298	286,408	248,110
	State Capital Outlay	41,772,242	16,892,929	-24,879,313
	Totals for Year	**210,436,896**	**183,848,359**	**-26,588,537**

SPLOST Capital Revenue Budget by Year

Fund	Description	Original Budget	Recognized Amount	Budget Balance
Fiscal Year 2017	Educ Spec Purp Loc Opt Sls Tax	173,547,551	166,591,361	-6,956,190
341-9990	Interest Income	34,621	446,909	412,288
	State Capital Outlay	28,265,336	23,358,186	-4,907,150
	Totals for Year	**201,847,508**	**190,396,456**	**-11,451,052**
Fiscal Year 2018	Educ Spec Purp Loc Opt Sls Tax	14,366,019	0	-14,366,019
341-9990	Interest Income	200,000	861,811	661,811
	State Capital Outlay	8,648,722	2,204,025	-6,444,697
		23,214,741	**3,065,836**	**-20,148,905**
351-9990	Educ Spec Purp Loc Opt Sls Tax	172,207,621	178,021,932	5,814,311
	Interest Income	173,425	710,398	536,973
	State Capital Outlay	0	0	0
		172,381,046	**178,732,330**	**6,351,284**
	Totals for Year	**195,595,787**	**181,798,166**	**-13,797,621**
Fiscal Year 2019	Educ Spec Purp Loc Opt Sls Tax	0	0	0
341-9990	Interest Income	1,203,064	1,203,064	0
	State Capital Outlay	829,825	829,825	0
		2,032,888	**2,032,888**	**0**
351-9990	Educ Spec Purp Loc Opt Sls Tax	188,493,825	172,855,420	-15,638,404
	Interest Income	2,897,072	2,897,072	0
	State Capital Outlay	0	0	0
		191,390,897	**175,752,492**	**-15,638,404**
	Totals for Year	**193,423,785**	**177,785,380**	**-15,638,404**
Fiscal Year 2020	Educ Spec Purp Loc Opt Sls Tax	0	0	0
341-9990	Interest Income	0	298,430	298,430
	State Capital Outlay	0	0	0
		0	**298,430**	**298,430**
351-9990	Educ Spec Purp Loc Opt Sls Tax	185,472,011	63,538,572	-121,933,439
	Interest Income	2,235,893	982,921	-1,252,972
	State Capital Outlay	24,090,830	0	-24,090,830
		211,798,734	**64,521,492**	**-147,277,242**
	Totals for Year	**211,798,734**	**64,819,923**	**-146,978,811**

SPLOST Capital Revenue Budget by Year

Fund	Description	Original Budget	Recognized Amount	Budget Balance
Fiscal Year 2021	Educ Spec Purp Loc Opt Sls Tax	0	0	0
341-9990	Interest Income	126,908	298,430	171,522
	State Capital Outlay	0	0	0
		126,908	**298,430**	**171,522**
351-9990	Educ Spec Purp Loc Opt Sls Tax	102,518,329	63,538,572	-38,979,757
	Interest Income	1,200,000	982,921	-217,079
	State Capital Outlay	5,060,546	0	-5,060,546
		108,778,875	**64,521,492**	**-44,257,383**
	Totals for Year	**108,905,783**	**64,819,923**	**-44,085,860**
	GRAND TOTALS	***1,813,534,778***	***1,708,491,481***	***-105,043,297***

Capital Plan IV
Cash Flow Projections
FY 2014- FY 2022

	Current Budget	Proposed Budget	Program to Date*	Remaining FY 2021	Projected FY 2022	Total
Receipts						
SPLOST	$ 805,393,064	$ 805,393,064	$ 805,393,064	$ 0	$ 0	$ 805,393,064
State Revenue-Capital Outlay	63,072,326	63,072,326	63,072,326	0	0	63,072,326
Federal						
Other Federal Revenue-Reimbursement	7,962,406	7,962,406	7,962,406	0	0	7,962,406
Other Local Revenue						
Facility Fee	219,425	219,425	219,425	0	0	219,425
Interest Income	4,728,725	4,715,239	4,713,640	1,265	334	4,715,239
Transfer from General Fund	17,393,681	17,393,681	17,393,681	0	0	17,393,681
Total Receipts	**$ 898,769,628**	**$ 898,756,142**	**$ 898,754,543**	**$ 1,265**	**$ 334**	**$ 898,756,142**
Disbursements						
Construction Disbursements						
New Schools	$ 87,277,299	$ 87,156,785	$ 87,156,785	$ 0	$ 0	$ 87,156,785
School Replacements	177,751,135	177,451,405	172,792,661	2,788,500	1,870,244	177,451,405
School Additions	79,429,757	79,390,079	79,363,079	5,500	21,500	79,390,079
Local School Needs	208,716,346	208,025,766	207,046,074	566,509	413,183	208,025,766
Project Reserve	3,619,294	0	0	0	0	0
Non-Construction Disbursements						
Furniture, Fixtures & Equipment	24,731,026	23,843,362	23,800,006	43,356	0	23,843,362
Technology	175,030,931	173,719,229	173,402,728	316,501	0	173,719,229
Transportation	18,741,261	18,741,261	18,741,261	0	0	18,741,261
Security	2,960,328	2,936,741	2,936,741	0	0	2,936,741
Capital Operations	18,450,000	17,406,467	17,406,467	0	0	17,406,467
Program Management	17,297,909	17,297,909	17,297,909	0	0	17,297,909
Debt Service/ Transfers	83,340,154	92,143,678	92,143,678	0	0	92,143,678
Program Reserve	1,424,187	643,461	0	643,461	0	643,461
Total Disbursements	**$ 898,769,628**	**$ 898,756,142**	**$ 892,087,388**	**$ 4,363,827**	**$ 2,304,927**	**$ 898,756,142**

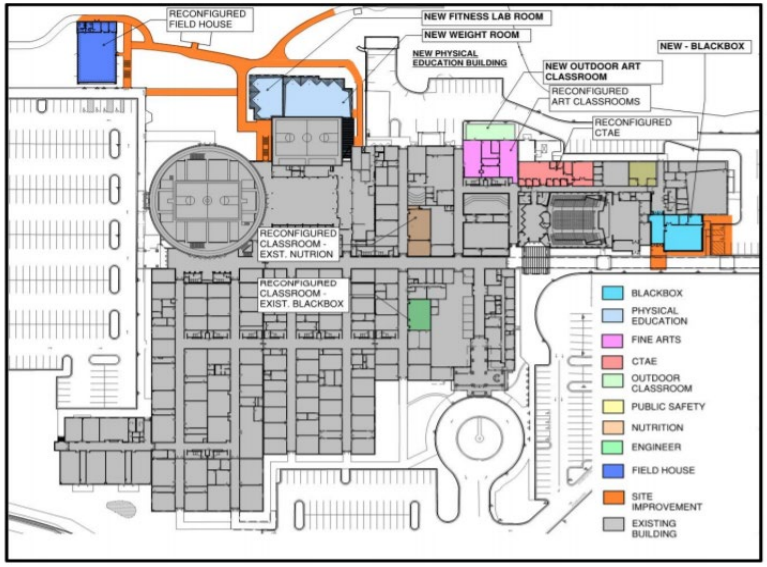
**** Updated through January 31, 2021***

Capital Program V
Cash Flow Projections
FY 2018- FY 2023

	Current Budget	Proposed Budget	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual/ Projected FY 2021	Projected FY 2022	Projected FY 2023	Total
Receipts										
SPLOST	$ 885,868,927	$ 926,100,711	$ 0	$ 163,059,681	$ 187,817,670	$ 180,425,310	$ 183,442,105	$ 195,386,195	$ 15,969,750	$ 926,100,711
State Revenue-Capital Outlay	34,417,520	38,486,732	0	0	0	18,689,247	2,692,757	15,089,698	2,015,030	38,486,732
Federal										
Other Federal Revenue-Reimbursement	8,112,482	8,064,444	0	787,145	1,577,661	1,583,560	1,587,774	1,685,536	842,768	8,064,444
Other Local Revenue										
Facility Fee/ Lost Technology	580,707	1,085,173	0	1,200	252,479	327,028	504,466	0	0	1,085,173
Interest Income	9,912,959	6,058,403	0	710,397	2,897,072	2,189,180	146,095	84,032	31,627	6,058,403
Total Receipts	$ 938,892,595	$ 979,795,464	$ 0	$ 164,558,423	$ 192,544,882	$ 203,214,325	$ 188,373,197	$ 212,245,461	$ 18,859,176	$ 979,795,464
Disbursements										
Construction Disbursements*										
New Schools	$ 119,067,231	$ 119,067,231	$ 364,274	$ 3,747,160	$ 21,307,268	$ 52,254,174	$ 25,678,178	$ 15,716,178	$ 0	$ 119,067,231
School Replacements	133,603,922	180,662,822	287,036	6,272,260	32,722,154	18,254,408	31,769,875	30,707,053	60,650,035	180,662,822
Local School Needs	170,019,058	233,495,256	44,453	4,501,755	41,681,813	34,939,179	44,284,326	73,571,438	34,472,293	233,495,256
Project Reserve	716,512	6,304,803	0	0	0	0	0	3,152,401	3,152,401	6,304,803
Non-Construction Disbursements										
Furniture, Fixtures & Equipment	21,118,631	23,818,631	0	2,698,779	4,481,898	3,235,294	1,510,917	9,386,232	2,505,512	23,818,631
Technology	193,415,729	193,930,729	0	29,015,920	22,834,956	32,902,512	31,353,935	77,823,407	0	193,930,729
Transportation	30,543,262	37,428,065	0	6,139,932	9,814,018	10,301,649	1,659,783	4,600,000	4,912,683	37,428,065
Security	17,557,314	17,907,313	0	1,886,322	4,542,352	2,480,810	2,865,946	3,170,300	2,961,584	17,907,313
Capital Operations	19,633,511	20,405,176	0	2,640,516	2,891,192	3,778,142	4,035,023	4,738,551	2,321,752	20,405,176
Innovation Fund	3,000,000	3,000,000	0	0	0	0	860,973	1,416,758	722,269	3,000,000
Program Management	20,000,000	20,200,000	0	2,542,066	4,238,225	4,290,020	4,051,839	3,481,954	1,595,897	20,200,000
Transfer out Debt Service	42,754,972	42,754,971	1,163,172	10,968,172	11,229,663	7,266,739	12,127,226	0	0	42,754,971
Program Reserve	145,860,674	59,218,687	0	0	0	0	20,000,000	20,000,000	19,218,687	59,218,687
Debt Service-QSCB Principal Payment	11,878,335	11,878,335	0	2,375,667	2,375,667	2,375,667	2,375,667	2,375,667	0	11,878,335
Debt Service-QSCB Interest Expense	8,427,680	8,427,680	0	842,768	1,685,536	1,685,536	1,685,536	1,685,536	842,768	8,427,680
Total Disbursements	$ 937,596,832	$ 978,499,701	$ 1,858,936	$ 73,631,315	$ 159,804,741	$ 173,764,130	$ 184,259,224	$ 251,825,475	$ 133,355,880	$ 978,499,701
Other Financing Sources										
Short Term Note Proceeds	0	0	0	0	0	0	0	0	0	0
Transfer in Borrow from General Fund	695,764	695,764	695,764	0	0	0	0	0	0	695,764
Other Financing Uses										
Short Term Note Repayment	0	0	0	0	0	0	0	0	0	0
Short Term Note Interest Expense	0	0	0	0	0	0	0	0	0	0
General Fund Interest	24,036	24,036	0	24,036	0	0	0	0	0	24,036
Transfer out Repay General Fund	695,764	695,764	0	695,764	0	0	0	0	0	695,764
Transfer out to Capital Project	1,271,727	1,271,727	0	1,271,727	0	0	0	0	0	1,271,727
Total Financing	(1,295,763)	(1,295,763)	695,764	(1,991,527)	0	0	0	0	0	(1,295,763)
Excess (Deficiency) of Receipts	$ 1,295,763	1,295,763	$ 0	$ 90,927,108	$ 32,740,141	$ 29,450,195	$ 4,113,973	$ 0	$ 0	$ 1,295,763
Over (Under) Disbursements	$ 0	$ 0	$ (1,858,936)	$ 0	$ 0	$ 0	$ 0	$ (39,580,015)	$ (114,496,704)	$ 0
Cash Balance Beginning of Fiscal Year			$ 0	$ (1,163,172)	$ 87,772,410	$ 120,512,551	$ 149,962,745	$ 154,076,719	$ 114,496,704	$
Cash Balance End of Fiscal Year			$ (1,163,172)	$ 87,772,410	$ 120,512,551	$ 149,962,745	$ 154,076,719	$ 114,496,704	$ 0	$ 0

CENTENNIAL HIGH SCHOOL
Additions/Renovations

Scope of Work:	**Additions and Renovatoins**
Project Manager:	**Matt Hines**
Project Controls:	**Olufunke Bankole**
Architect-Engineer:	**Chapman Griffin Lanier Sussenbach Architects, Inc.**
Contractor:	**Bowen & Watson, Inc.**
Project:	**LN-7003523, LN-7003521**
Project Stage:	**Construction**
Remarks:	**Project to be complete Winter 2021**

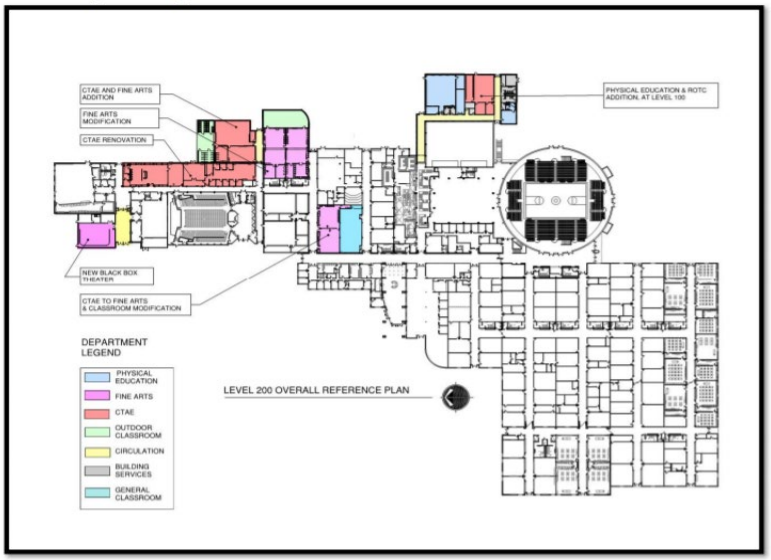


2019				2020				2021			
Org Budget	Current Budget	Cumulative Expenditures	Rem. Bal.	Org Budget	Current Budget	Cumulative Expenditures	Rem. Bal.	Org Budget	Current Budget	Cumulative Expenditures	Rem. Bal.
$ 11,839,741	$ 8,829,817	$ -	$ 8,829,817	$ 10,829,817	$ 10,829,817	$ 1,779,970	$ 9,049,847	$ 11,852,242	$ 11,852,242	$ 2,647,503	$ 9,204,739

Project Description:

The scope of this project includes the construction of new additions for the Physical Education and the Black Box Theater/Art Suite. The existing building improvements include modifications of fine arts and video broadcast classrooms, renovation of the PE building, modification and renovation of CTAE spaces, and the modification of the existing black box theater to classroom space.

ROSWELL HIGH SCHOOL
Additions/Renovations



Scope of Work:	**Additions and Renovatoins**
Project Manager:	**Matt Hines**
Project Controls:	**Olufunke Bankole**
Architect-Engineer:	**Chapman Griffin Lanier Sussenbach Architects, Inc.**
Contractor:	**Cooper & Company General Contractors, Inc.**
Project:	**LN-7010523, LN-7010521**
Project Stage:	**Construction**
Remarks:	**Project to be complete Winter 2021**

2018				2019				2020			
Org Budget	Current Budget	Cumulative Expenditures	Rem. Bal.	Org Budget	Current Budget	Cumulative Expenditures	Rem. Bal.	Org Budget	Current Budget	Cumulative Expenditures	Rem. Bal.
$ 12,952,374	$ 12,252,837	$ 883,961	$ 11,368,876	$ 12,252,837	$ 12,252,837	$ 6,725,182	$ 5,527,655	$ 14,252,837	$ 14,252,837	$ 7,831,647	$ 6,421,190

Project Description:

The project scope includes: The construction of new additions for Physical Education, the Black Box Theater and CTAE & Fine Arts. The existing building improvements include renovation of the Physical Education Building, Fine Arts classroom, CTAE spaces, and minor renovation of the Rifle Range.

TRI-CITIES HIGH SCHOOL
Additions/Renovations

Scope of Work: **Additions and Renovations**

Project Manager: **Chad Word**

Project Controls: **Joe Metoyer**

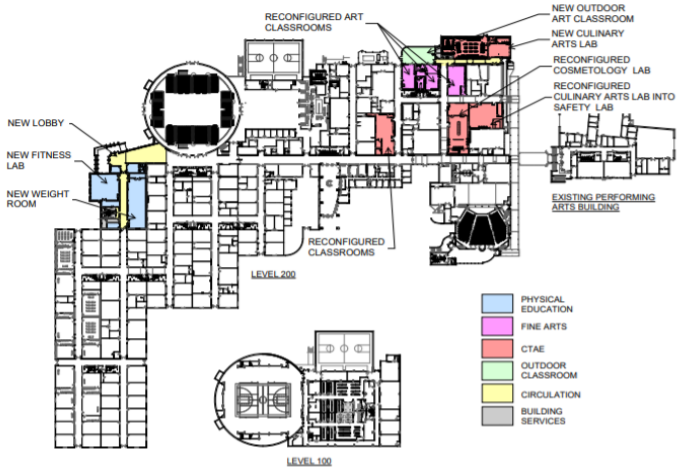
Architect-Engineer: **Chapman Griffin Lanier Sussenbach Architects, Inc.**

Contractor: **Carroll Daniel Construction**

Project: **LN-7011523, LN-7011511**

Project Stage: **Construction**

Remarks: **Project to be complete Fall 2021**



2018				2019				2020			
Org Budget	Current Budget	Cumulative Expenditures	Rem. Bal.	Org Budget	Current Budget	Cumulative Expenditures	Rem. Bal.	Org Budget	Current Budget	Cumulative Expenditures	Rem. Bal.
$ 12,624,491	$ 12,624,491	$ -	$ 12,624,491	$ 12,297,011	$ 12,297,011	$ 580,695	$ 11,716,316	$ 14,297,011	$ 14,297,011	$ 1,009,527	$ 13,287,484

Project Description:

A new Physical Education Additions, a New Culinary Arts Addition, new CTAE and Art modifications, Auditorium and Classroom renovations.



Special Revenue

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 FY2022 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 2021-2022. 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 not enough to cover all costs.

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.

Title I–A, Every Student Succeed Act (ESSA) formerly, Improving the Academic Achievement of the Disadvantaged (402)

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.

During the FY22 school year, we anticipate the number of students served including private students will decrease from 31,916 to 30,208 (1,708 decrease) due to the removal of one school, the addition of one school, and 27 current Title I schools meeting the requirements of the Community Eligibility Provision (CEP). 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 FY22, the number of CEP schools is 27.

For FY22, forty-eight 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.

School per Pupil Allocation (PPA) will change as follows:

$45 increase per student in CEP schools with 100% poverty level (from $495 in FY21 to $540 in FY22)
$45 increase per student in non-CEP schools with 100% poverty level (from $495 in FY21 to $540 in FY22)
$45 decrease per student in schools 75% - 94% poverty level (from $494 in FY21 to $539 in FY22)
$45 decrease per student in schools below 75% poverty level (from $493 in FY21 to $538 in FY22)

Schools served: 60 traditional schools, 8 private and 5 neglected institutions. One additional Title I school, Global Impact Academy was added. The one school ineligible to receive Title I funding in FY22 is Woodland Elementary School.



Title I-A, School Improvement (402)

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 substantially raise the achievement of students in their lowest-performing schools.

Title I-A, School Improvement Digital Learning (402)

This grant supports federally identified schools (CSI, TSI and Promise) with newly identified digital learning needs, the Georgia Department of Education is offering the Digital Learning Grant. This competitive grant supports equity and access to the necessary tools and resources for digital learning and provide opportunities for school staff to stay connected with students.

Title I-A, Georgia Systems of Continuous Improvement - GSCI (402)

The purpose of the GSCI grant is to provide opportunities for identified schools to compete for funds to address Georgia's Systems of Continuous Improvement, including coherent instruction, effective leadership, supportive learning environment, professional capacity and family and community engagement. This grant provides additional one-time funds to help federally identified schools focus their efforts to increase student achievement.

Special Education – VIB Flow Through (404)

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.

Special Education Preschool (404)

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 (404)

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.

Special Education – Georgia Parent Mentor Partnership Grant (404)

Special Education parent mentors enhance communication between **parents** and educators, ultimately 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 Supplemental Relief (404)

The purpose of supplemental relief is to prevent, prepare for, and respond to coronavirus.

CTE – Perkins IV Grant – Program Improvement (406)

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 (406)

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.

Title II-A, Improving Teacher Quality (414)

The purpose of this program is to increase the academic achievement of all students by helping schools and school districts improve teacher and principal quality and ensure that all teachers are highly qualified.

Title II-A, Advanced Placement (414)

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.

CARES ACT AND CARES 2 (420)

The Coronavirus Aid, Relief, and Economic Security (CARES) Act passed by Congress and signed into law by President Trump on March 27, 2020, and the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA – CARES 2), signed into law by the President on December 23, 2020. The CARES Act and CARES 2 provide education funding to state education agencies and local education agencies to support schools as they deal with the effect of the COVID-19 Pandemic. Funding for the CARES Act and CARES 2 can address the following: At-risk Student Populations; Distance/Remote Learning; School Meals; Mental and Physical Health; Supplemental Learning/Addressing Learning Loss; Facilities/Equipment and Continuity of Core Staff and Services.

Education for Homeless Children and Youth (432)

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.

Title III-A, Language Instruction for English Learners (460)

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 (460)

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 (462)

The grant provides funds for programs and activities to improve student's 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.

Fresh Fruits and Vegetables Program (478)

This grant is used to create healthier school environments by providing healthier food choices, expand the variety of fruits and vegetables children experience, increase children's fruit and vegetable consumption, and make a difference in children's diets to impact their present and future health.

Collaborations and Resources for Encouraging and Supporting Transformations in Education - CREST-Ed (499)

This grant was developed to meet the challenges of preparing and retaining teachers for the specific demands of teaching critical subjects in high needs schools in urban and rural localities.



Students Against Destructive Decisions – SADD (549)

This grant is used to provide students with the best prevention and intervention tools possible to deal with the issues of underage drinking, other drug uses, impaired driving, and other destructive decisions.

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.

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 awarded funds 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 use 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.

Other State Revenue

Other State Revenue includes a major portion of state revenue lottery funds allocated to pre-kindergarten.

Georgia Council for the Arts (542)

The mission of this grant is to cultivate the growth of vibrant, thriving Georgia communities through the arts; and it's goals include using the arts to promote Georgia's economic growth, to support strong connection between artists, arts organizations and the public resulting in community connections and an improved quality of life; to act as a catalyst for increased public awareness of the value of the arts and of Georgia's rich cultural heritage; and to invest in the sustainability and advancement of Georgia's creative sector. Funding is provided to eligible local governments and private non-profit organizations located within the state.

Prekindergarten Program (560)

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 85 Prekindergarten classes in FY21-22. These classes are in 45 of our elementary schools with the capacity to serve 1,836 students (class size: 22 students in the 68 typical classes and 20 students in the 17 inclusion classes.)

The Fulton County School System locally funds a monthly supplement for 85 Pre-K teachers and 85 paraprofessionals. The Pre-K lottery grant funds 4.0 central office personnel: 2.0 program specialists (instructional and behavioral support), 1.0 transition coach (family and school support), and 1.0 professional assistant III.

Miscellaneous Grant Revenue

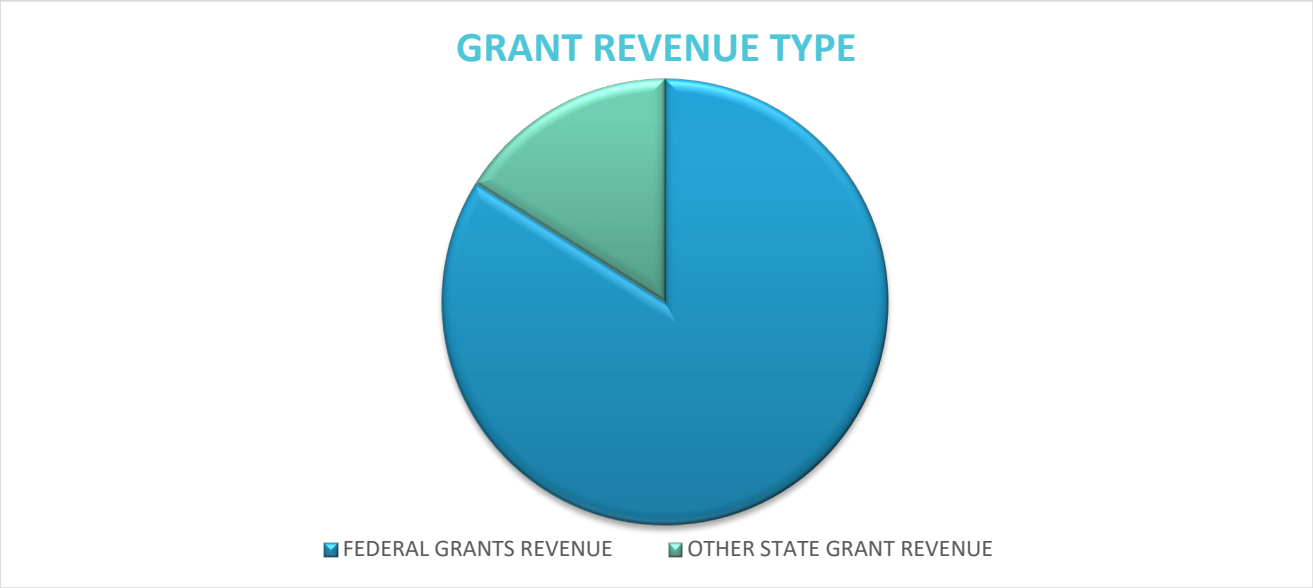
Metropolitan Atlanta Policy Lab for Education (MAPLE) (559)

The goal of the MAPLE grant is to produce evidence-based policy analyses each district can use to improve student achievement, graduation rates and even adult outcomes.

Miscellaneous Grants and Donations (559 - 580)

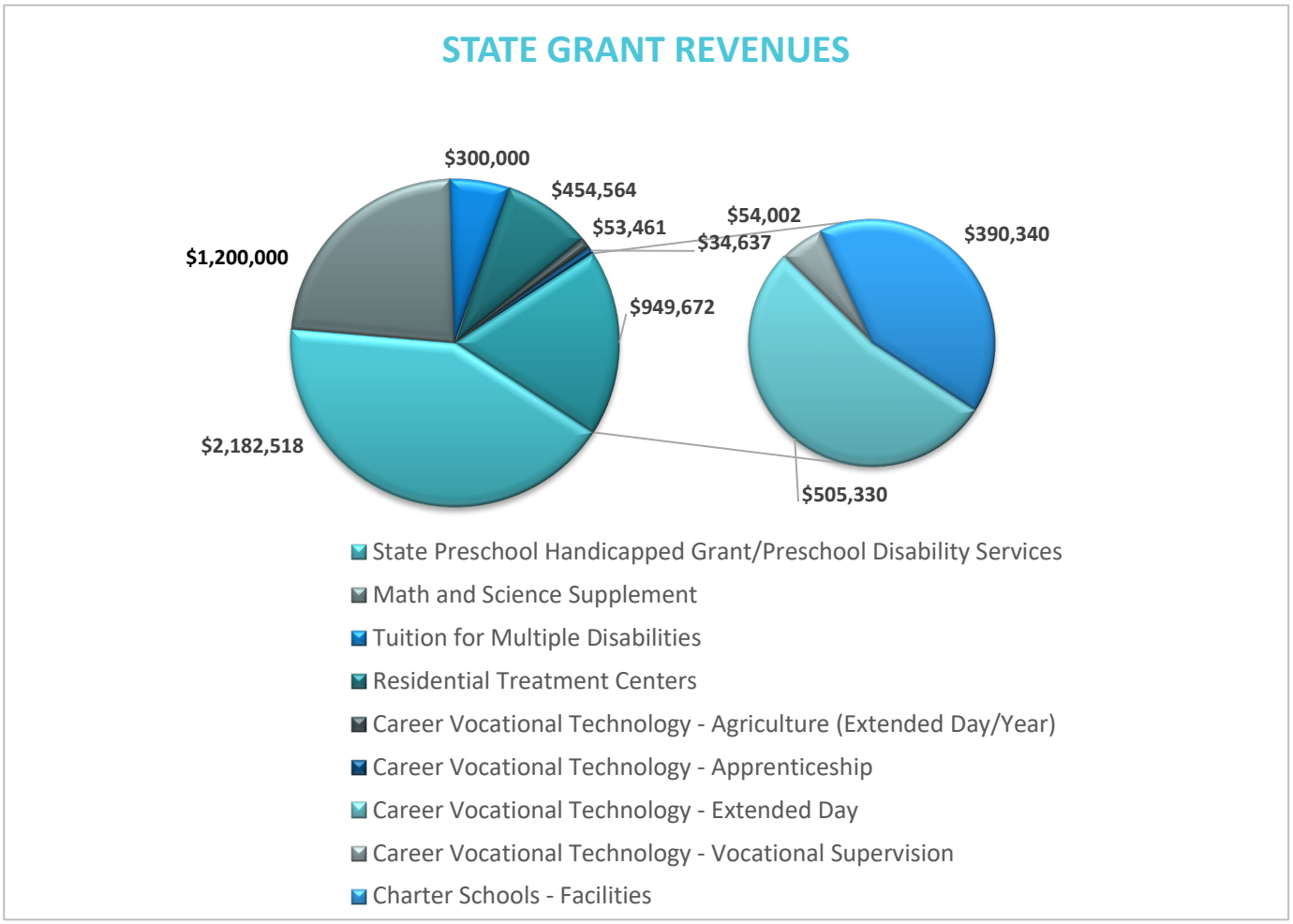
Grants and donations represent other local grants that the district receives such as Rise Trauma Informed Schools Initiative, Georgia School Nutrition and Physical Activity Grant Program, GenYouth, Lockheed Martin, Pat and Gill Clements, Southern Company, United Way of Greater Atlanta, TPS Eastern Region 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 Summary Budget By Program



Grants and Special Revenue	Amount	% of Budget
FEDERAL GRANTS REVENUE		
Education for Homeless Children and Youth	$80,000	0.14%
Georgia Parent Mentor Partnership	$28,800	0.05%
High Cost Fund Pool	$232,147	0.42%
Special Education - Preschool	$497,641	0.89%
Special Education - VIB Federal Flow Through	$17,582,002	31.61%
CTE- Perkins V Grants – Program Improvement	$765,000	1.38%
CTE - Perkins V Plus Reserve	$23,234	0.04%
Title I-A, School Improvement 1003A	$625,000	1.12%
Title I-A, Improving Academic Achievement of the Disadvantaged	$21,722,089	39.06%
Title II-A, Advanced Placement	$11,250	0.02%
Title II-A, Improving Teacher Quality	$2,687,967	4.83%
Title III-A, Language Instruction for English Learners	$810,100	1.46%
Title IV - Student Support and Academic Enrichment Grant	$1,609,527	2.89%
FEDERAL GRANTS REVENUE TOTAL	$46,674,757	83.92%
OTHER STATE GRANT REVENUE		
Pre-Kindergarten Program	$8,940,878	16.08%
GRANTS/SPECIAL REVENUE TOTAL	**$55,615,635**	**100.00%**

Special Revenue Summary Budget By Program

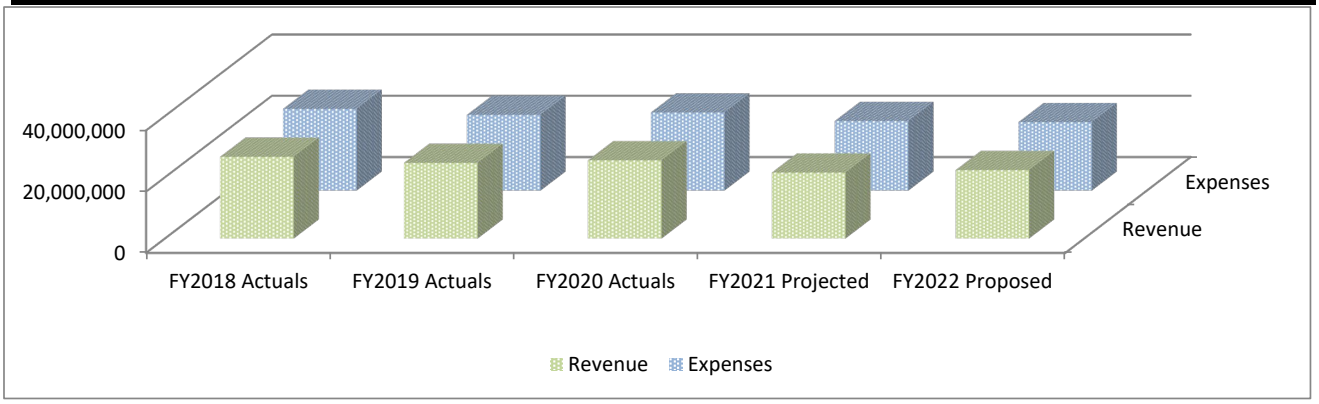


Grants and Special Revenue Title	Grant Revenues	% of Budget
State Preschool Handicapped Grant/Preschool Disability Services	$2,182,518	42.18%
Math and Science Supplement	$1,200,000	23.19%
Tuition for Multiple Disabilities	$300,000	5.80%
Residential Treatment Centers	$454,564	8.78%
Career Vocational Technology - Agriculture (Extended Day/Year)	$53,461	1.03%
Career Vocational Technology - Apprenticeship	$34,637	0.67%
Career Vocational Technology - Extended Day	$505,330	9.77%
Career Vocational Technology - Vocational Supervision	$54,002	1.04%
Charter Schools - Facilities	$390,340	7.54%
STATE DEPARTMENT OF EDUCATION FUND 100 GRANTS REVENUE TOTAL	**$5,174,852**	**100.00%**

402 Title I-A - Improving the Academic Achievement of the Disadvantaged, Title I-A - School Improvement, Striving Readers Comprehensive Literacy Grant, School Improvement 1003g- Supplement

	Revenue	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA	26,677,589	24,741,841	25,490,955	21,540,770	22,347,089	3.74%
TOTAL FEDERAL SOURCES		**26,677,589**	**24,741,841**	**25,490,955**	**21,540,770**	**22,347,089**	3.74%
OTHER FINANCING SOURCES							**0.00%**
5200	OPERATING TRANSFERS FROM	89,788	(43,163)	43,163	-	-	0.00%
TOTAL OTHER FINANCING SOU		**89,788**	**(43,163)**	**43,163**	**-**	**-**	**0.00%**
GRAND TOTAL		**26,677,589**	**24,698,679**	**25,534,117**	**21,540,770**	**22,347,089**	**3.74%**

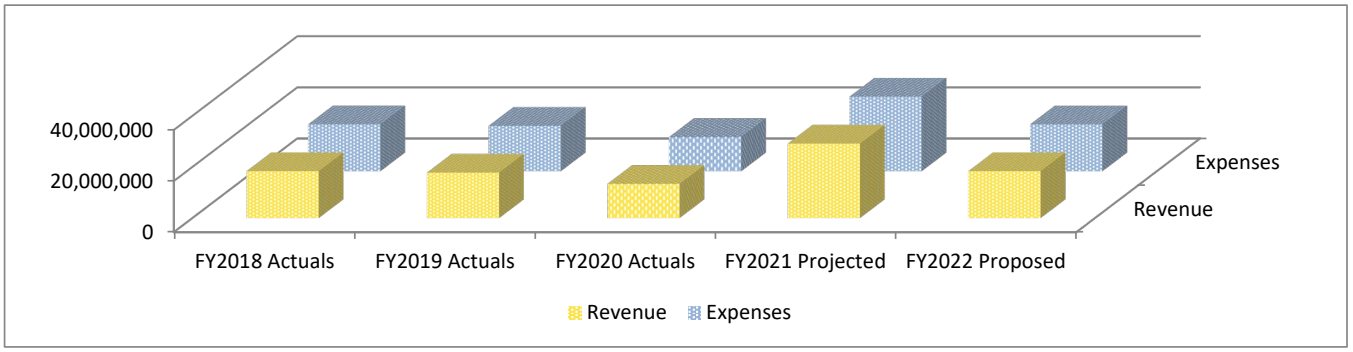
Expenditures	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
Salary	12,336,914	11,187,900	8,695,802	2,258,462	2,673,400	18.37%
Other Salary	1,212,363	853,348	543,076	549,521	211,607	-61.49%
Total Salaries	**13,549,278**	**12,041,248**	**9,238,878**	**2,807,983**	**2,885,007**	**2.74%**
Benefits	4,472,039	4,447,601	3,467,488	967,329	855,557	-11.55%
Total Personnel	**18,021,316**	**16,488,848**	**12,706,365**	**3,775,312**	**3,740,563**	**-0.92%**
Technical Services	1,101,005	625,326	563,139	442,204	346,034	-21.75%
For Pers. Svcs.	995,484	1,340,429	1,311,110	1,363,760	1,707,421	25.20%
Utilities	-	-	-	-	-	0.00%
Services	569,537	244,161	300,901	183,620	127,061	-30.80%
Property Services	-	-	-	-	-	0.00%
Related	1,598,911	963,682	1,523,941	1,309,647	244,855	-81.30%
Field Trips and Travel	268,294	155,269	93,177	86,468	56,900	-34.19%
Supplies and Materials	3,156,593	1,676,153	1,512,272	1,344,461	561,332	-58.25%
Textbooks	-	-	-	-	-	0.00%
Other	964,277	3,247,973	7,479,961	14,224,547	15,562,923	9.41%
Transfers	-	-	-	-	-	0.00%
Expenses	**8,654,101**	**8,252,993**	**12,784,501**	**18,954,706**	**18,606,526**	**-1.84%**
TOTAL	**26,675,417**	**24,741,841**	**25,490,867**	**22,730,018**	**22,347,089**	**-1.68%**



404 Title VIB- Federal Flowthrough, Special Education Preschool, High Cost Fund Pool, Parent Mentor

Revenue		FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROU	18,336,350	17,757,574	13,375,222	29,100,870	18,340,590	-36.98%
TOTAL FEDERAL SOURCES		**18,336,350**	**17,757,574**	**13,375,222**	**29,100,870**	**18,340,590**	-36.98%
OTHER FINANCING SOURCES							
5200	OPERATING TRANSFERS FROM O	(10,936)	17,585	(17,585)	12,500	-	-100.00%
TOTAL OTHER FINANCING SOURCES		**(10,936)**	**17,585**	**(17,585)**	**12,500**	**-**	**-100.00%**
GRAND TOTAL		**18,325,414**	**17,775,158**	**13,357,637**	**29,113,370**	**18,340,590**	**-37.00%**

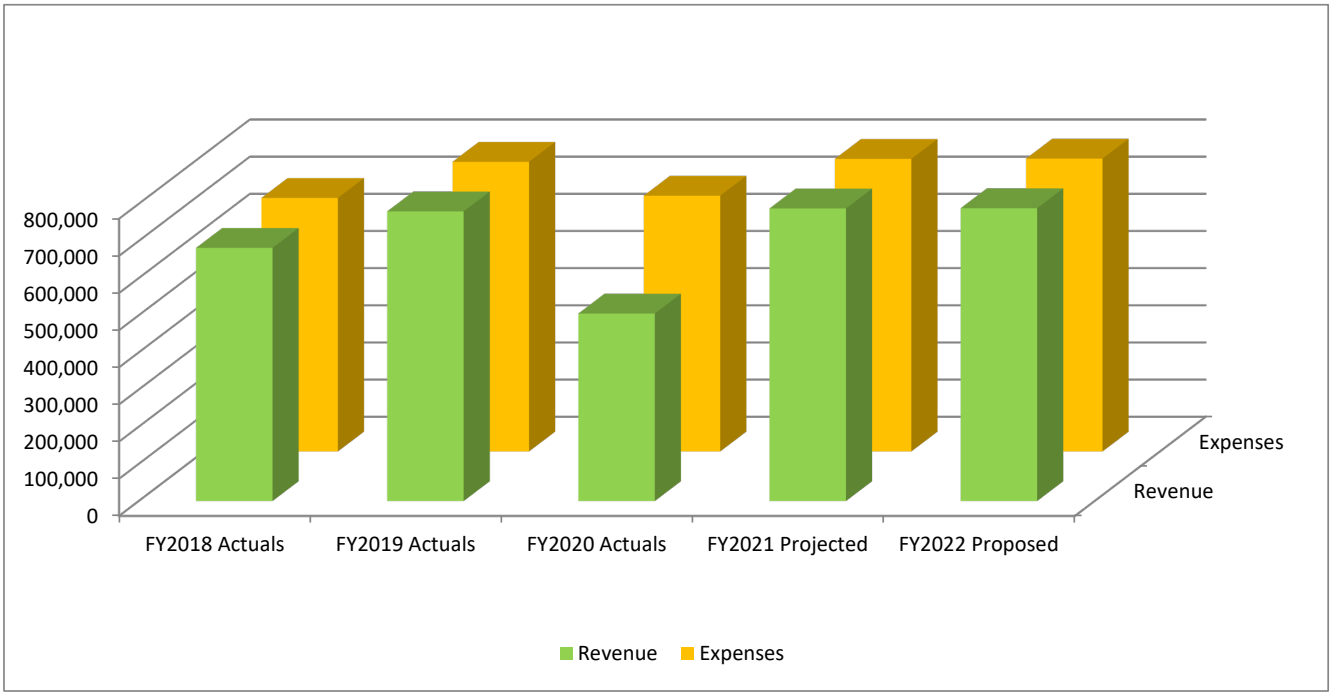
Expenditures	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
Salary	10,521,334	10,310,815	7,969,433	17,171,396	12,512,742	-27.13%
Other Salary	296,659	271,381	177,849	601,092	75,632	-87.42%
Total Salaries	**10,817,993**	**10,582,196**	**8,147,283**	**17,772,489**	**12,588,375**	**-29.17%**
Benefits	4,607,738	4,874,358	3,340,525	7,579,341	5,520,068	-27.17%
Total Personnel	**15,425,731**	**15,456,554**	**11,487,808**	**25,351,830**	**18,108,443**	**-28.57%**
Professional and Technical Servic	1,315,405	1,145,997	964,370	1,797,820	232,147	-87.09%
Other Purchased Services	384,150	245,175	227,605	20,762	-	-100.00%
Property Services	-	60,219	-	-	-	0.00%
Equipment and Related	138,598	64,435	-	189,904	-	-100.00%
Field Trips and Travel	459,260	10,302	-	22,500	-	-100.00%
Supplies and Materials	73,030	4,154	-	545,000	-	-100.00%
Other	550,689	770,737	695,440	1,232,454	-	-100.00%
Total Other Operating Expenses	**2,921,132**	**2,301,020**	**1,887,414**	**3,808,441**	**232,147**	**-93.90%**
TOTAL	**18,346,863**	**17,757,574**	**13,375,222**	**29,160,271**	**18,340,590**	**-37.10%**



406 CTE - Perkins IV Grants - Program Improvement, CTAE - Perkins Plus Reserve

Revenue		FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	681,409	779,671	504,611	787,518	788,234	0.09%
TOTAL FEDERAL SOURCES		**681,409**	**779,671**	**504,611**	**787,518**	**788,234**	0.09%
GRAND TOTAL		**681,409**	**779,671**	**504,611**	**787,518**	**788,234**	**0.09%**

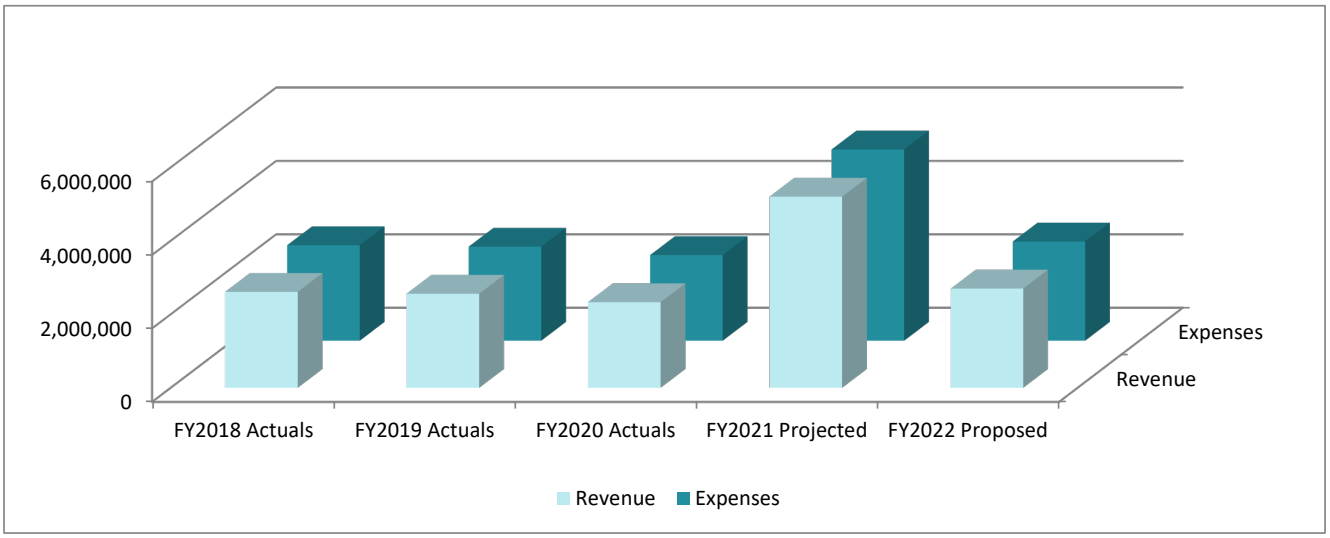
Expenditures	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
Salary	36,975	56,342	56,232	58,263	67,391	15.67%
Other Salary	-	400	-	10,000	13,000	30.00%
Total Salaries	**36,975**	**56,742**	**56,232**	**68,263**	**80,391**	**17.77%**
Benefits	6,216	11,776	11,887	11,105	12,624	13.68%
Total Personnel	**43,190**	**68,518**	**68,119**	**79,368**	**93,015**	**17.19%**
Professional and Technical Services	-	18,350	-	-	-	0.00%
Other Purchased Services	47,885	-	14,000	39,396	10,000	-74.62%
Equipment and Related	210,042	124,107	201,077	426,563	221,985	-47.96%
Field Trips and Travel	156,216	271,450	186,198	9,000	148,850	1553.89%
Supplies and Materials	-	72,815	14,315	25,000	75,000	200.00%
Other	224,966	224,431	204,662	208,191	239,384	14.98%
Total Other Operating Expenses	**639,109**	**711,153**	**620,252**	**708,150**	**695,219**	**-1.83%**
TOTAL	**682,299**	**779,671**	**688,371**	**787,518**	**788,234**	**0.09%**



414 Title II-A- Improving Teacher Quality, Advanced Placement Grant - 685

Revenue		FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
FEDERAL SOURCES							
4520	THROUGH GEORGIA DEPARTMENT OF	2,609,260	2,558,849	2,329,439	5,202,196	2,699,217	-48.11%
TOTAL FEDERAL SOURCES		**2,609,260**	**2,558,849**	**2,329,439**	**5,202,196**	**2,699,217**	-48.11%
OTHER FINANCING SOURCES							**0.00%**
5200	OPERATING TRANSFERS FROM OTHER FUNDS	(21,141)	12,919	(12,919)	-	-	0.00%
TOTAL OTHER FINANCING SOURCE		**(21,141)**	**12,919**	**(12,919)**	**-**	**-**	**0.00%**
GRAND TOTAL		**2,609,260**	**2,558,849**	**2,329,439**	**5,202,196**	**2,699,217**	**-48.11%**

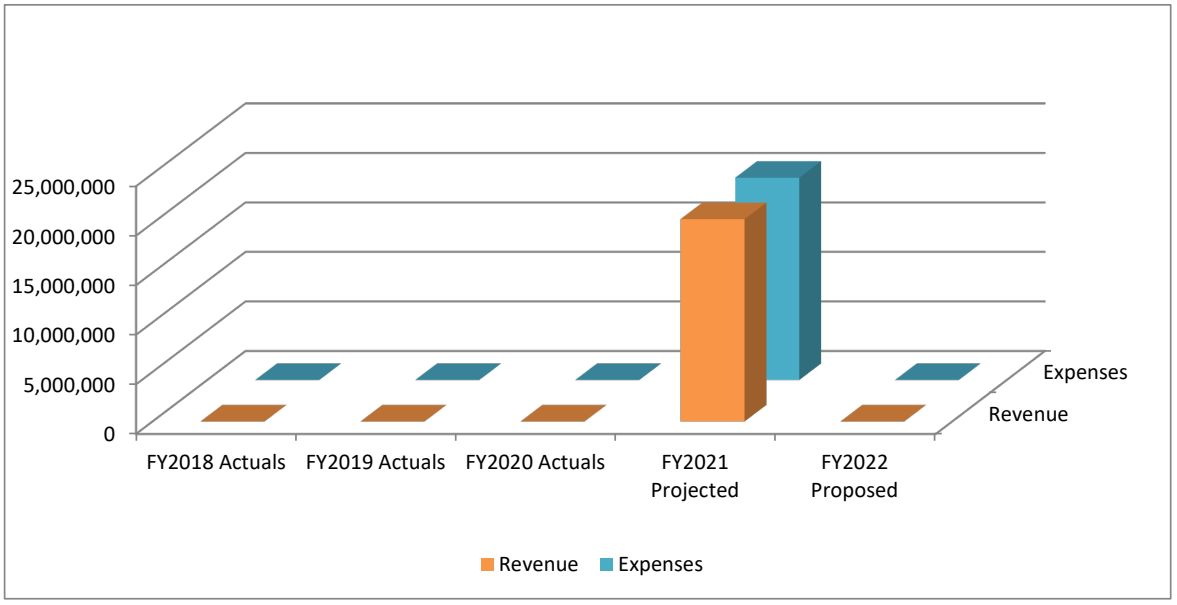
Expenditures	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
Salary	993,963	1,002,376	1,061,668	1,394,006	1,196,552	-14.16%
Other Salary	265,624	358,902	249,363	419,026	334,200	-20.24%
Total Salaries	**1,259,587**	**1,361,278**	**1,311,031**	**1,813,032**	**1,530,752**	**-15.57%**
Benefits	303,434	340,441	361,241	494,272	380,398	-23.04%
Total Personnel	**1,563,021**	**1,701,719**	**1,672,272**	**2,307,304**	**1,911,150**	**-17.17%**
Technical Services	529,555	315,812	247,041	1,900,766	290,950	-84.69%
Other Purchased Services	157,627	166,535	169,500	334,500	249,000	-25.56%
Property Services	-	5,966	-	12,000	-	-100.00%
Field Trips and Travel	1,824	6,193	-	11,000	-	-100.00%
Supplies and Materials	77,511	42,974	42,934	137,917	11,500	-91.66%
Other	269,151	319,650	197,691	503,909	236,617	-53.04%
Total Other Operating Ex	**1,035,668**	**857,130**	**657,167**	**2,900,092**	**788,067**	**-72.83%**
TOTAL	**2,598,689**	**2,558,849**	**2,329,439**	**5,207,396**	**2,699,217**	**-48.17%**



420 Cares Act - COVID-19

	Revenue	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
FEDERAL SOURCES							
4535	Cares Act - COVID-19	-	-	-	20,418,370	-	-100.00%
TOTAL FEDERAL SOURCE		**-**	**-**	**-**	**20,418,370**	**-**	-100.00%
GRAND TOTAL		**-**	**-**	**-**	**20,418,370**	**-**	**-100.00%**

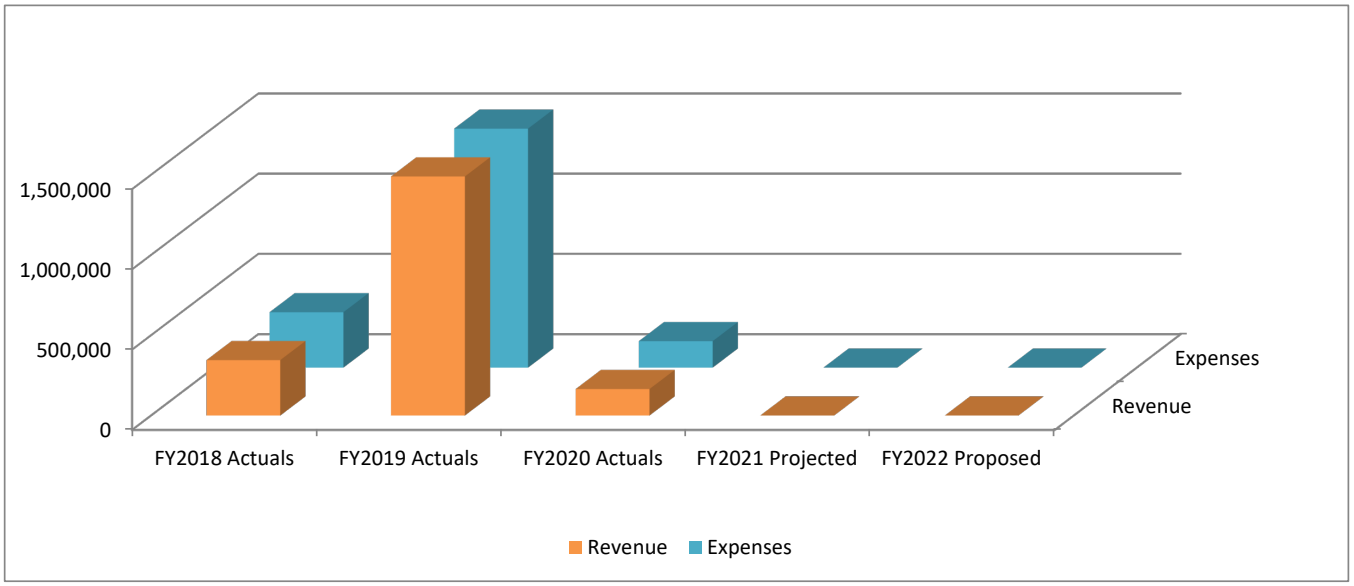
Expenditures	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
Salary	-	-	-	109,678	-	-100.00%
Other Salary	-	-	-	174,367	-	-100.00%
Total Salaries	**-**	**-**	**-**	**284,045**	**-**	**-100.00%**
Benefits	-	-	-	7,649	-	-100.00%
Total Personne	**-**	**-**	**-**	**291,694**	**-**	**-100.00%**
Professional ar	-	-	-	88,376	-	-100.00%
Utilities	-	-	-	16,265,179	-	-100.00%
Other Purchase	-	-	-	108,808	-	-100.00%
Property Servic	-	-	-	85,000	-	-100.00%
Equipment and	-	-	-	312,545	-	-100.00%
Field Trips and	-	-	-	11,400	-	-100.00%
Supplies and M	-	-	-	3,246,621	-	-100.00%
Other	-	-	-	8,748	-	-100.00%
Total Other Op	**-**	**-**	**-**	**20,126,676**	**-**	**-100.00%**
TOTAL	**-**	**-**	**-**	**20,418,370**	**-**	**-100.00%**



430 Charter Schools - Federal - Implementation Grant, Federal Dissemination Grant

	Revenue	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	345,065	1,489,585	164,889	-	-	0.00%
TOTAL FEDERAL SOURCES		**345,065**	**1,489,585**	**164,889**	**-**	**-**	0.00%
GRAND TOTAL		**345,065**	**1,489,585**	**164,889**	**-**	**-**	**0.00%**

Expenditures	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
Other Salary	-	-	5,000	-	-	0.00%
Total Salaries	**-**	**-**	**5,000**	**-**	**-**	**0.00%**
Total Personnel	**-**	**-**	**5,000**	**-**	**-**	**0.00%**
Professional and Technical Service	38,470	155,995	52,480	-	-	0.00%
Other Purchased Services	45,848	130,116	28,285	-	-	0.00%
Equipment and Related	250,147	911,915	65,863	-	-	0.00%
Supplies and Materials	10,600	245,984	10,861	-	-	0.00%
Other	-	45,575	2,400	-	-	0.00%
Total Other Operating Expenses	**345,065**	**1,489,585**	**159,889**	**-**	**-**	**0.00%**
TOTAL	**345,065**	**1,489,585**	**164,889**	**-**	**-**	**0.00%**



432 Education for Homeless Children and Youth

Revenue		FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	74,013	67,113	75,768	125,667	80,000	-36.34%
TOTAL FEDERAL SOURCES		**74,013**	**67,113**	**75,768**	**125,667**	**80,000**	-36.34%
GRAND TOTAL		**74,013**	**67,113**	**75,768**	**125,667**	**80,000**	**-36.34%**

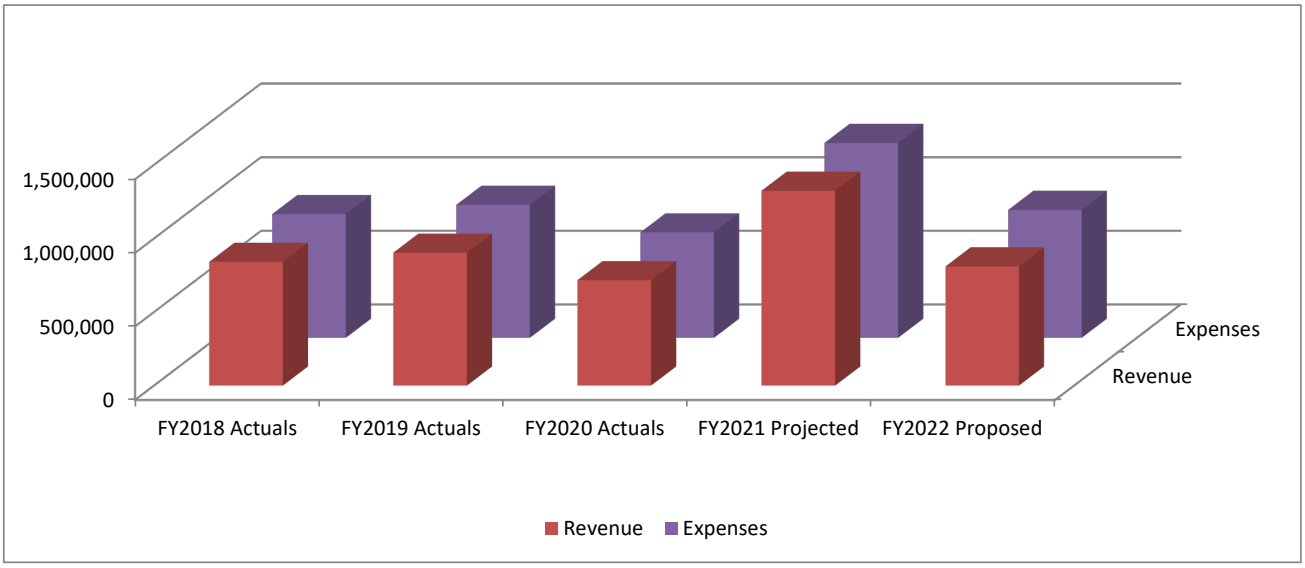
Expenditures	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
Professional and Technical Service	40,688	39,521	27,899	59,221	32,000	-45.97%
Payment to 3rd Parties For Pers. S	-	-	20,132	-	-	0.00%
Field Trips and Travel	29,085	23,128	22,123	45,367	41,351	-8.85%
Supplies and Materials	1,467	578	-	13,750	1,000	-92.73%
Other	2,773	3,885	5,614	7,329	5,649	-22.92%
Total Other Operating Expenses	**74,013**	**67,113**	**75,768**	**125,667**	**80,000**	**-36.34%**
TOTAL	**74,013**	**67,113**	**75,768**	**125,667**	**80,000**	**-36.34%**



460 Tital III-A, Language Intruction for English Learners and Language Instruction for Immigrant Students

	Revenue	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	841,185	903,515	716,360	1,323,888	810,100	-38.81%
TOTAL FEDERAL SOURCES		**841,185**	**903,515**	**716,360**	**1,323,888**	**810,100**	-38.81%
OTHER FINANCING SOURCES							**0.00%**
5200	OPERATING TRANSFERS FROM OTHER FUNDS	(136)	68	(68)	-	-	0.00%
TOTAL OTHER FINANCING SOURCES		**(136)**	**68**	**(68)**	**-**	**-**	**0.00%**
GRAND TOTAL		**841,185**	**903,515**	**716,360**	**1,323,888**	**810,100**	**-38.81%**

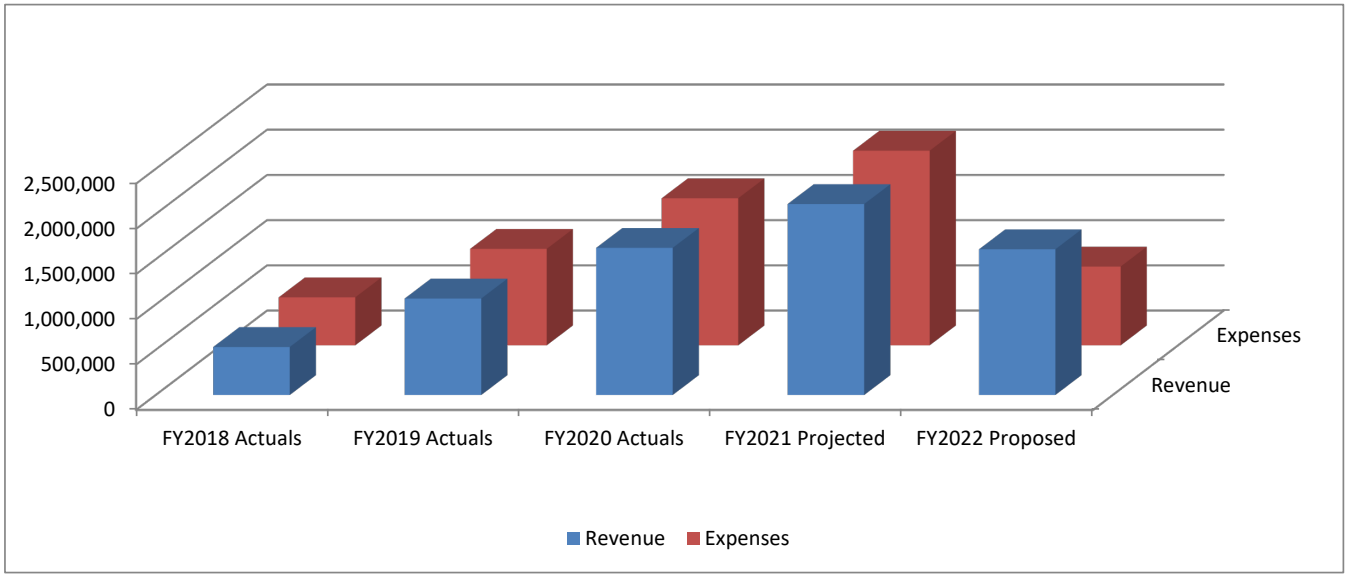
Expenditures	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
Salary	361,716	314,471	304,762	358,737	303,699	-15.34%
Other Salary	11,862	3,915	6,818	96,348	22,915	-76.22%
Total Salaries	**373,578**	**318,386**	**311,580**	**455,085**	**326,614**	**-28.23%**
Benefits	109,994	113,960	109,993	156,044	107,833	-30.90%
Total Personnel	**483,571**	**432,346**	**421,573**	**611,129**	**434,447**	**-28.91%**
Professional and Technical Service	13,450	113,650	24,130	56,044	25,000	-55.39%
Other Purchased Services	189,967	258,512	198,576	300,599	250,000	-16.83%
Equipment and Related	-	-	49,920	121,736	-	-100.00%
Field Trips and Travel	23,244	27,543	4,365	26,984	3,000	-88.88%
Supplies and Materials	107,014	36,462	1,888	129,466	25,863	-80.02%
Other	23,517	35,002	15,908	77,931	71,790	-7.88%
Total Other Operating Expenses	**357,192**	**471,169**	**294,787**	**712,759**	**375,653**	**-47.30%**
TOTAL	**840,763**	**903,515**	**716,360**	**1,323,888**	**810,100**	**-38.81%**



462 Title IV - Part A Student Support and Academic Enrichment (SSAE)

Revenue		FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
FEDERAL SOURCES							
4520	THROUGH GEORGIA DEPARTMENT OF EDUCATION	529,995	1,065,518	1,625,299	2,110,225	1,609,527	-23.73%
TOTAL FEDERAL SOURCES		**529,995**	**1,065,518**	**1,625,299**	**2,110,225**	**1,609,527**	-23.73%
GRAND TOTAL		**529,995**	**1,065,518**	**1,625,299**	**2,110,225**	**1,609,527**	**-23.73%**

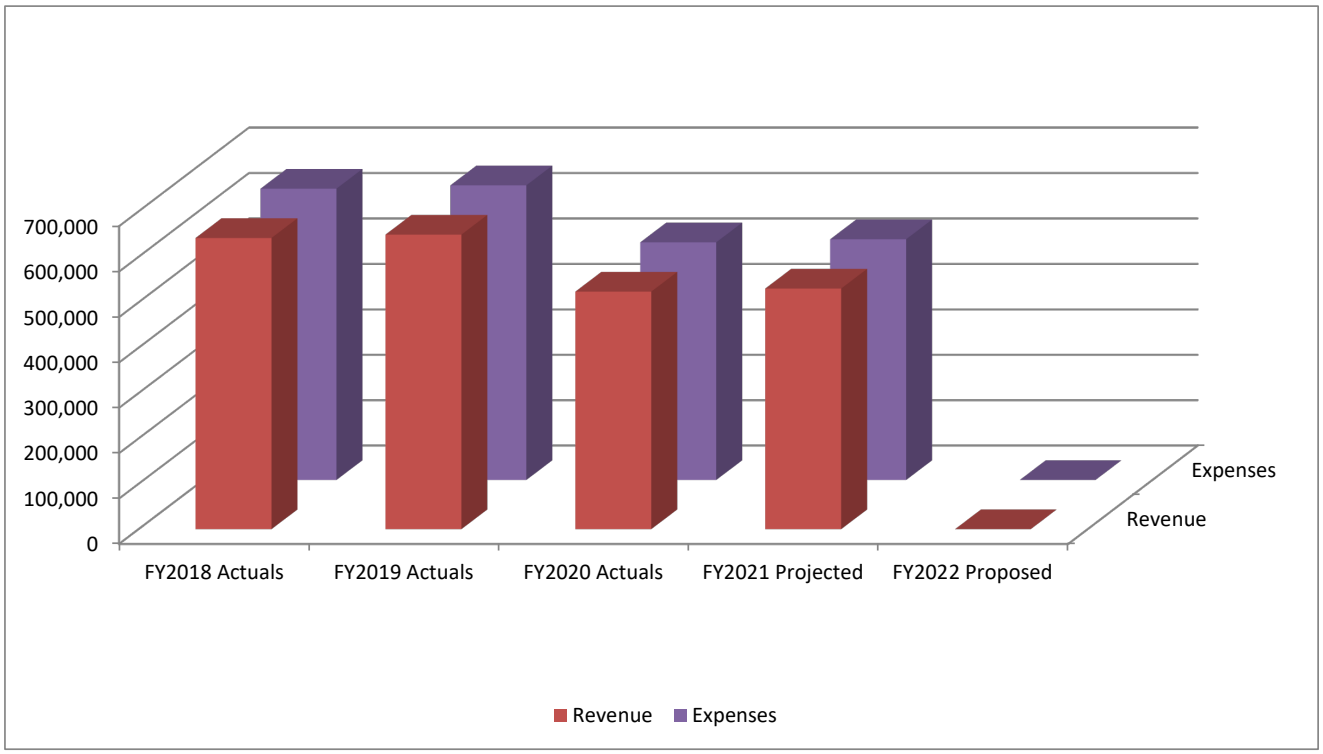
Expenditures	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
Salary	72,931	99,915	103,365	73,000	71,888	-1.52%
Other Salary	6,700	60,983	22,386	50,108	13,000	-74.06%
Total Salaries	**79,631**	**160,898**	**125,751**	**123,108**	**84,888**	**-31.05%**
Benefits	21,898	34,585	36,127	28,996	27,098	-6.54%
Total Personnel	**101,529**	**195,483**	**161,878**	**152,104**	**111,986**	**-26.38%**
Professional and Technical Se	391,250	595,529	1,056,333	1,063,435	1,080,000	1.56%
Other Purchased Services	5,454	53,797	45,043	273,889	30,000	-89.05%
Equipment and Related	3,331	19,618	154,870	389,373	94,000	-75.86%
Field Trips and Travel	-	32,261	1,818	1	-	-100.00%
Supplies and Materials	5,033	93,486	80,906	113,013	165,351	46.31%
Other	23,399	75,343	124,450	160,059	128,190	-19.91%
Total Other Operating Expen	**428,467**	**870,035**	**1,463,421**	**1,999,770**	**1,497,541**	**-25.11%**
TOTAL	**529,995**	**1,065,518**	**1,625,299**	**2,151,874**	**1,609,527**	**-25.20%**



478 Fresh Fruits and Vegetables Program

Revenue		FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	641,385	648,759	523,428	530,169	-	-100.00%
TOTAL FEDERAL SOURCES		**641,385**	**648,759**	**523,428**	**530,169**	**-**	-100.00%
OTHER FINANCING SOURCES							**0.00%**
5200	OPERATING TRANSFERS FROM OTHER FUNDS	-	-	6	-	-	0.00%
TOTAL OTHER FINANCING SOURCES		**-**	**-**	**6**	**-**	**-**	**0.00%**
GRAND TOTAL		**641,385**	**648,759**	**523,428**	**530,169**	**-**	**-100.00%**

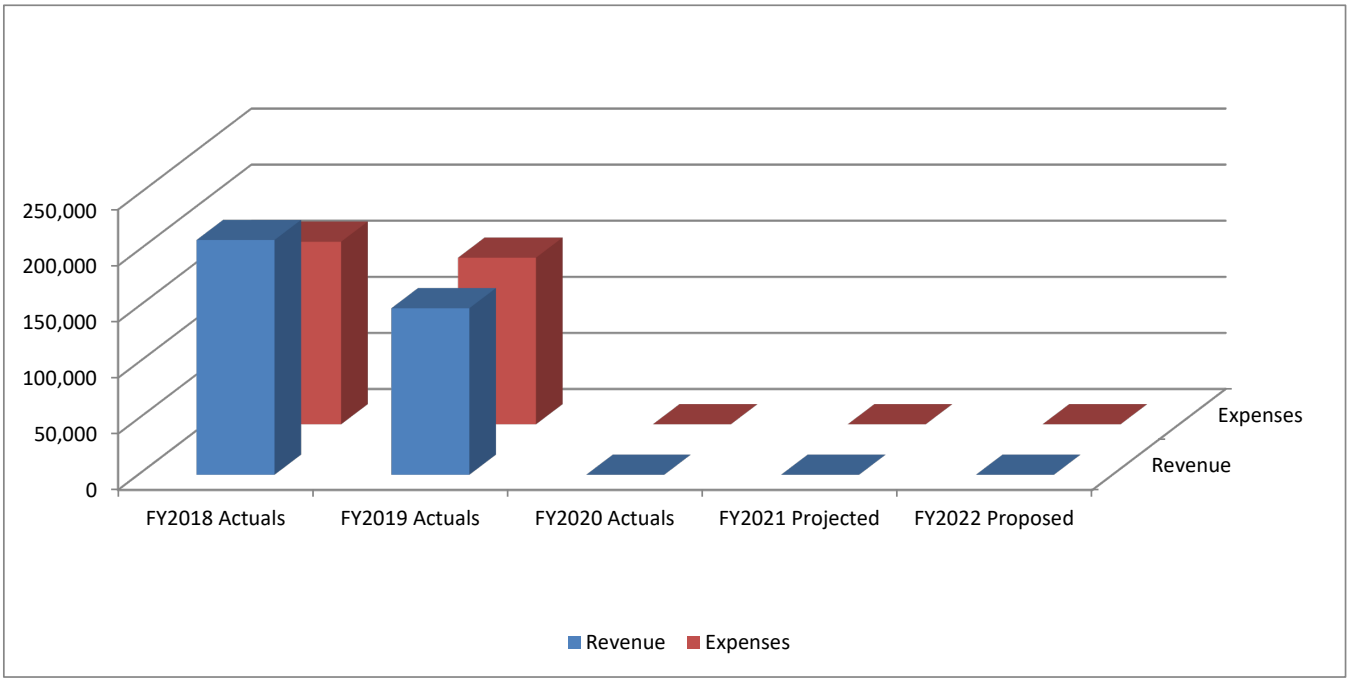
Expenditures	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
Salary	12,371	13,753	12,928	26,511	-	-100.00%
Total Salaries	**12,371**	**13,753**	**12,928**	**26,511**	**-**	**-100.00%**
Total Personnel	**12,371**	**13,753**	**12,928**	**26,511**	**-**	**-100.00%**
Payment to 3rd Parties For Pers. S	14,248	9,673	8,256	-	-	0.00%
Equipment and Related	2,432	2,124	608	-	-	0.00%
Supplies and Materials	612,334	623,209	501,643	503,658	-	-100.00%
Total Other Operating Expenses	**629,014**	**635,006**	**510,507**	**503,658**	**-**	**-100.00%**
TOTAL	**641,385**	**648,759**	**523,434**	**530,169**	**-**	**-100.00%**



499 CREST-ED Collaborations and Resources for Encouraging and Supporting Transformation in Education

	Revenue	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
FEDERAL SOURCES							
4300	CATEGORICAL GRANTS - DIRECT FROM FEDERAL GOVERNMENT	209,403	148,578	-	-	-	0.00%
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	(46,578)	-	-	-	-	0.00%
TOTAL FEDERAL SOURCES		**209,403**	**148,578**	**-**	**-**	**-**	0.00%
GRAND TOTAL		**209,403**	**148,578**	**-**	**-**	**-**	**0.00%**

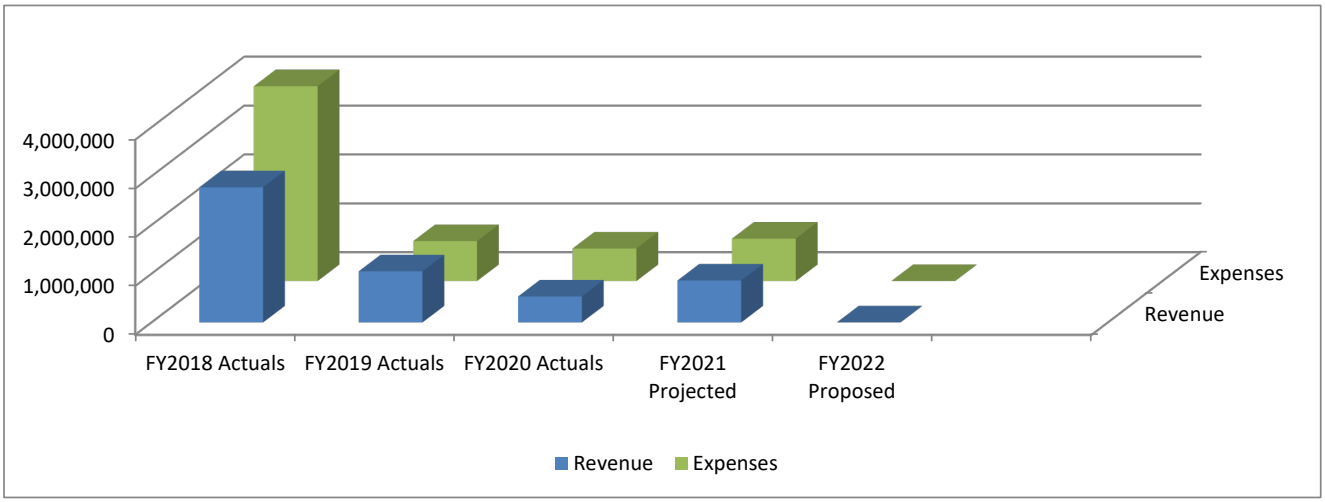
Expenditures	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
Other Salary	6,500	6,000	-	-	-	0.00%
Total Salaries	**6,500**	**6,000**	**-**	**-**	**-**	**0.00%**
Benefits	88	78	-	-	-	0.00%
Total Personnel	**6,588**	**6,078**	**-**	**-**	**-**	**0.00%**
Professional and Technical Service	125,000	142,500	-	-	-	0.00%
Equipment and Related	1,511	-	-	-	-	0.00%
Supplies and Materials	29,726	-	-	-	-	0.00%
Total Other Operating Expenses	**156,237**	**142,500**	**-**	**-**	**-**	**0.00%**
TOTAL	**162,825**	**148,578**	**-**	**-**	**-**	**0.00%**



559 Action for Healthy Kids, Fulton County Arts and Culture, Teach for America, National Clean Diesel Assistance Program, School Bus Retrofit, Owens-Brockway Project, Verizon Digital Promis, Opportunity Culture Model, MAPLE Initiative

Revenue		FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
Local Taxes							
1995	OTHER LOCAL REVENUES	2,771,888	1,048,264	532,204	860,619	-	-100.00%
TOTAL LOCAL TAXES		**2,771,888**	**1,048,264**	**532,204**	**860,619**	**-**	-100.00%
GRAND TOTAL		**2,771,888**	**1,048,264**	**532,204**	**860,619**	**-**	**-100.00%**

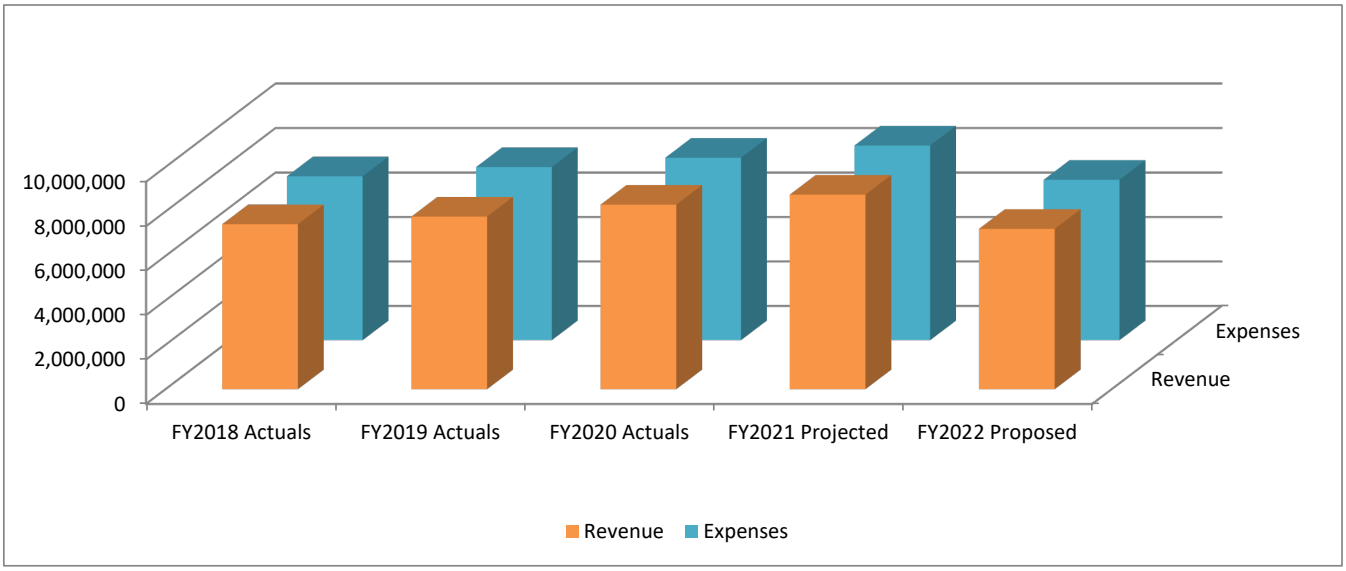
Expenditures	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
Salary	381,137	371,590	63,760	56,626	-	-100.00%
Other Salary	92,684	42,629	12,098	10,596	-	-100.00%
Total Salaries	**473,821**	**414,219**	**75,858**	**67,222**	**-**	**-100.00%**
Benefits	130,153	129,190	12,713	19,627	-	-100.00%
Total Personnel	**603,975**	**543,409**	**88,571**	**86,849**	**-**	**-100.00%**
Professional and Technical S	112,479	59,787	237,739	52,586	-	-100.00%
Payment to 3rd Parties For P	-	-	10,810	-	-	0.00%
Other Purchased Services	21,258	26,885	192	45	-	-100.00%
Property Services	1,490,449	-	-	298	-	-100.00%
Equipment and Related	1,598,671	37,452	126,108	440,771	-	-100.00%
Field Trips and Travel	11,010	10,674	3,050	8,489	-	-100.00%
Supplies and Materials	137,119	128,306	195,975	232,629	-	-100.00%
Other	14,211	11,823	5,300	48,161	-	-100.00%
Transfers	400,227	-	-	-	-	0.00%
Total Other Operating Expe	**3,385,198**	**274,926**	**579,173**	**782,979**	**-**	**-100.00%**
TOTAL	**3,989,173**	**818,336**	**667,744**	**869,827**	**-**	**-100.00%**



560 Pre-Kindergarten Program

	Revenue	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
STATE SOURCES							
3400	GRANTS FROM PRE-K LOTTERY	6,740,463	7,059,382	7,404,145	7,719,377	8,038,278	4.13%
TOTAL STATE SOURCES		**6,740,463**	**7,059,382**	**7,404,145**	**7,719,377**	**8,038,278**	**4.13%**
OTHER FINANCING SOURCES							
5200	OPERATING TRANSFERS FROM OTHER FUNDS	687,047	711,435	902,600	1,037,151	902,600	-12.97%
TOTAL OTHER FINANCING SOURCES		**687,047**	**711,435**	**902,600**	**1,037,151**	**902,600**	**-12.97%**
GRAND TOTAL		**7,427,510**	**7,770,818**	**8,306,745**	**8,756,528**	**8,940,878**	**2.11%**

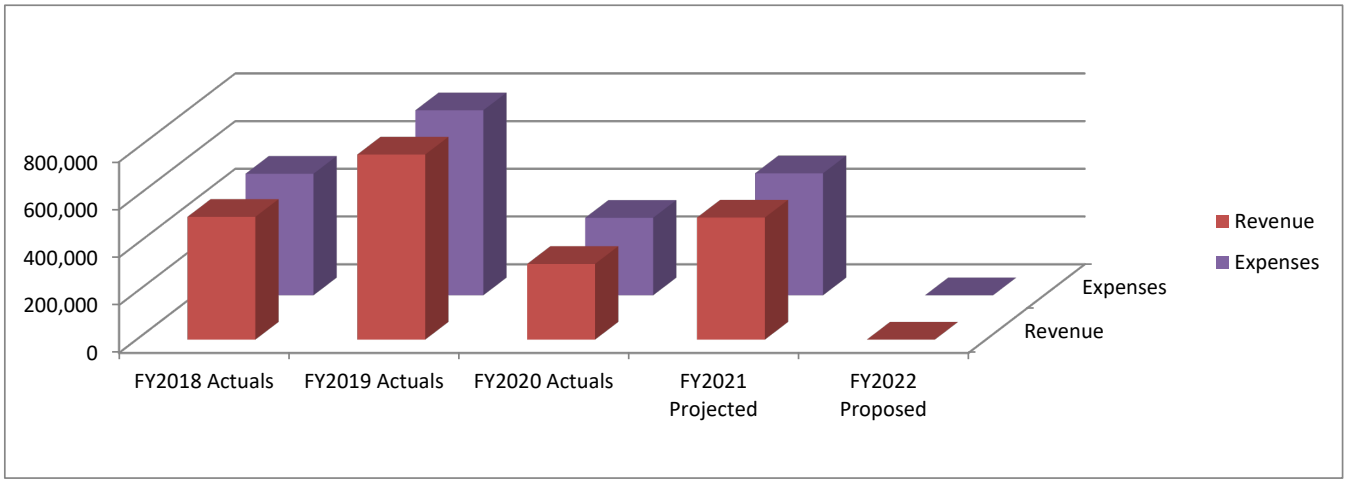
Expenditures	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
Salary	4,866,200	5,054,324	5,442,229	5,604,330	6,007,316	7.19%
Other Salary	260,209	258,094	136,539	185,600	178,702	-3.72%
Total Salaries	**5,126,409**	**5,312,417**	**5,578,768**	**5,789,930**	**6,186,018**	**6.84%**
Benefits	2,168,181	2,337,766	2,534,073	2,631,473	2,646,760	0.58%
Total Personnel	**7,294,590**	**7,650,184**	**8,112,841**	**8,421,403**	**8,832,778**	**4.88%**
Professional and Technical S	-	200	9,329	6,500	1,500	-76.92%
Other Purchased Services	2,118	1,621	2,004	2,100	2,100	0.00%
Equipment and Related	3,824	-	-	127,062	-	-100.00%
Field Trips and Travel	8,828	42,664	5,948	3,751	8,000	113.27%
Supplies and Materials	63,688	92,893	77,940	194,924	95,500	-51.01%
Other	-	1,500	-	787	1,000	27.06%
Total Other Operating Expe	**78,459**	**138,878**	**95,222**	**335,125**	**108,100**	**-67.74%**
TOTAL	**7,373,049**	**7,789,062**	**8,208,063**	**8,756,528**	**8,940,878**	**2.11%**



580 Georgia Shape Physical Activity and Nutrition

	Revenue	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
Local Taxes							
1995	OTHER LOCAL REVENUES	113,996	164,799	115,116	1,061	-	-100.00%
TOTAL LOCAL TAXES		**113,996**	**164,799**	**115,116**	**1,061**	**-**	-100.00%
STATE SOURCES							
3995	FUNDS FROM OTHER STATE AGENCIES	400,000	610,609	177,296	509,970	-	-100.00%
TOTAL STATE SOURCES		**400,000**	**610,609**	**177,296**	**509,970**	**-**	**-100.00%**
OTHER FINANCING SOURCES							
5200	OPERATING TRANSFERS FROM OTHER FUNDS	-	-	24,416	-	-	0.00%
TOTAL OTHER FINANCING SOURCES		**-**	**-**	**24,416**	**-**	**-**	**0.00%**
GRAND TOTAL		**513,996**	**775,408**	**316,827**	**511,031**	**-**	**-100.00%**

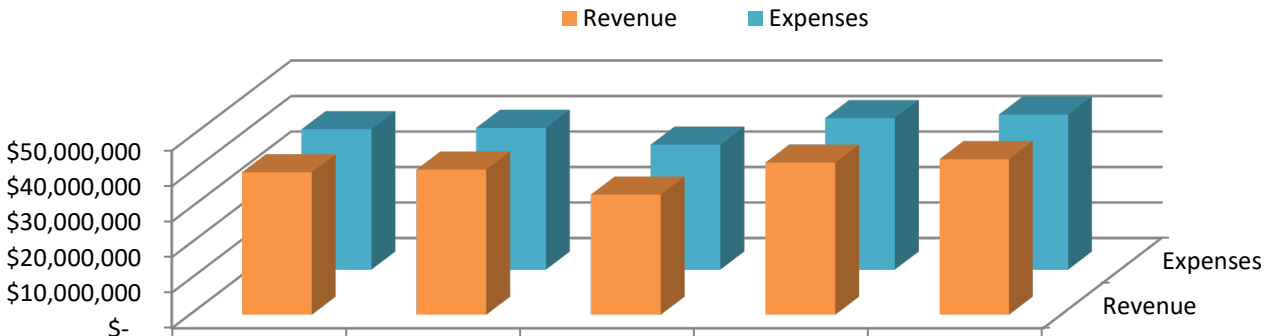
Expenditures	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
Salary	-	153,487	128,967	-	-	0.00%
Other Salary	-	-	1,094	4,151	-	-100.00%
Total Salaries	**-**	**153,487**	**130,061**	**4,151**	**-**	**-100.00%**
Benefits	-	57,366	50,342	52	-	-100.00%
Total Personnel	**-**	**210,852**	**180,404**	**4,203**	**-**	**-100.00%**
Professional and Technical Services	-	-	6,590	5,036	-	-100.00%
Other Purchased Services	-	-	6,025	3,503	-	-100.00%
Equipment and Related	392,819	401,757	12,537	486,360	-	-100.00%
Field Trips and Travel	-	10,485	2,645	1,920	-	-100.00%
Supplies and Materials	116,357	151,204	116,377	10,010	-	-100.00%
Other	-	1,110	-	-	-	0.00%
Total Other Operating Expenses	**509,176**	**564,555**	**144,173**	**506,828**	**-**	**-100.00%**
TOTAL	**509,176**	**775,408**	**324,577**	**511,031**	**-**	**-100.00%**



Fulton County Schools

Where Students Come First

School Nutrition



	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed
Revenue	$40,112,038	$40,896,739	$33,843,249	$42,851,239	$43,834,692
Expenses	$39,547,141	$39,929,225	$35,175,774	$42,649,704	$43,668,746

Mission, Vision, Goals & Objectives

Our Mission
To produce and serve nutritious, safe and customer-acceptable breakfasts, lunches and snacks to all students in support of student achievement.

Our Vision
Is for all students to consume a safe and nutritious school breakfast and lunch in support of student health and achievement. The program works to ensure that the local school nutrition programs provide students, parents, teachers, and the community with a learning environment to promote good eating habits.

Our Goals
To be a national trendsetter in food preparation, innovation, program compliance, and use of technology.

Key department functions/services
Serve nutritious breakfast and lunch daily in all schools that meet the nutritional needs of students.
Stimulate student and adult meal participation through promotions and nutrition education.
Effectively communicate sound nutrition education with staff, parents, and the community.
Operate a self-sufficient, financially sound program. Comply with federal, state, and local laws, rules, policies and procedures.

Staffing context
Our department consists of twenty-nine central office staff persons and seven hundred local school staff persons.







	Revenue	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
Local Taxes							
1500	Investment Income	100,763	173,383	113,599	150,000	6,000	-96.00%
1611	STUDENT SALES - BREAKFAST AND LUNCH PROGRAMS	6,321,080	6,744,418	5,411,752	6,953,753	6,816,827	-1.97%
1621	SUPPLEMENTAL SALES - BREAKFAST AND LUNCH PROGRAMS	3,958,881	4,062,066	3,086,971	4,202,250	4,490,018	6.85%
1622	ADULT SALES - BREAKFAST AND LUNCH PROGRAMS	319,230	318,323	253,122	411,206	293,924	-28.52%
1623	CONTRACTED SALES - BREAKFAST AND LUNCH PROGRAMS	676,098	736,113	539,814	794,494	835,868	5.21%
1710	INVENTORY CONSUMPTION	-	-	-	-	-	0.00%
1932	SALE OF BUILDINGS	4,885	16,971	55,179	-	-	0.00%
1995	OTHER LOCAL REVENUES	47,151	(859)	63,723	-	-	0.00%
TOTAL LOCAL TAXES		**11,428,088**	**12,050,414**	**9,524,160**	**12,511,703**	**12,442,637**	**-0.55%**
STATE SOURCES							
3510	SCHOOL NUTRITION SERVICE GRANTS (STATE FUNDS ONLY)	964,642	957,554	958,258	958,683	972,680	1.46%
TOTAL STATE SOURCES		**964,642**	**957,554**	**958,258**	**958,683**	**972,680**	**1.46%**
FEDERAL SOURCES							
4510	CHILD NUTRITION PROGRAM SERVICE GRANTS (ALL FEDERAL FUNDS EXCEPT BREAKFAST PROGRAM)	18,094,074	18,428,753	15,023,318	19,465,507	19,977,932	2.63%
4511	CHILD NUTRITION PROGRAM GRANTS (FEDERAL FUNDS-BREAKFAST PROGRAM)	6,356,632	6,511,660	5,757,281	6,973,136	7,103,708	1.87%
4513	FEDERAL REIMBURSEMENT FOR AFTER-SCHOOL SNACKS	84,479	78,328	69,822	85,311	78,273	-8.25%
4535	FEDERAL GRANTS RELEATED TO COVID-19	-	-	-	-	500,000	0.00%
4900	REVENUES ATTRIBUTABLE TO USDA COMMODITIES	3,183,412	2,864,545	2,510,411	2,856,899	2,759,462	-3.41%
5200	OPERATING TRANSFERS FROM OTHER FUNDS	711	5,486	-	-	-	0.00%
TOTAL FEDERAL SOURCES		**27,719,307**	**27,888,771**	**23,360,832**	**29,380,853**	**30,419,375**	**3.53%**
GRAND TOTAL		**40,112,038**	**40,896,739**	**33,843,249**	**42,851,239**	**43,834,692**	**2.30%**

Expenditures	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Projected	FY2022 Proposed	% Change FY2021 to FY2022
Salary	9,512,434	9,811,078	10,067,276	12,595,442	14,103,637	11.97%
Other Salary	311,505	240,827	516,256	1,384,659	996,486	-28.03%
Total Salaries	**9,823,939**	**10,051,905**	**10,583,532**	**13,980,101**	**15,100,123**	**8.01%**
Benefits	4,854,437	5,059,495	5,300,581	6,358,274	6,429,708	1.12%
Total Personnel	**14,678,375**	**15,111,400**	**15,884,114**	**20,338,375**	**21,529,831**	**5.86%**
Professional and Technical Services	190,050	192,017	150,565	198,800	202,500	1.86%
Payment to 3rd Parties For Pers. Svcs.	3,521,160	3,350,914	2,237,635	87,000	87,000	0.00%
Utilities	-	-	-	-	-	0.00%
Other Purchased Services	8,013	7,848	10,658	16,000	16,000	0.00%
Property Services	638	2,227	692	13,000	13,000	0.00%
Equipment and Related	546,999	333,458	269,562	411,875	385,750	-6.34%
Field Trips and Travel	30,947	41,125	30,534	52,100	52,100	0.00%
Supplies and Materials	18,386,176	18,572,344	15,353,021	20,101,026	19,880,299	-1.10%
Other	2,184,781	2,317,891	1,238,993	1,431,528	1,502,266	4.94%
Total Other Operating Expenses	**24,868,766**	**24,817,825**	**19,291,660**	**22,311,329**	**22,138,915**	**-0.77%**
TOTAL BUDGET	**39,547,141**	**39,929,225**	**35,175,774**	**42,649,704**	**43,668,746**	**2.39%**

Fulton County Schools
Where Students Come First

School Nutrition Department

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



Fulton County Schools

Where Students Come First

Informational Section FY2022



Jhanvi N. 2nd Grade – Creek View ES



Enrollment & Staffing Summary

Enrollment and Staffing Projections 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 with historic small-area birth data from the state.

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

Preliminary forecasts are shared with principals, with an invitation to comment on the numbers. Oftentimes, principals may be aware of future changes within their communities which can aid to further refine the forecast (e.g., an apartment complex may be planning an expansion or renovation). As forecasting is a continual process, planning staff monitor school enrollment throughout the school year, and track development in the county and its fourteen municipalities (excluding the City of Atlanta). Each school's annual forecast is audited to check for elements and factors that may improve future projections.

The 2020-21 enrollment count was 90,376 which - due primarily to the covid pandemic - was 3,310 fewer students than the system's projected enrollment of 93,686. More detailed school-by-school analysis shows 29 of 93 schools were accurate within a 3% margin of error and 46 schools within 5%. At Student Enrollment Adjustment Time (SEAT), the enrollment count was 90,275. SEAT serves as the basis for leveling school budget allocations.

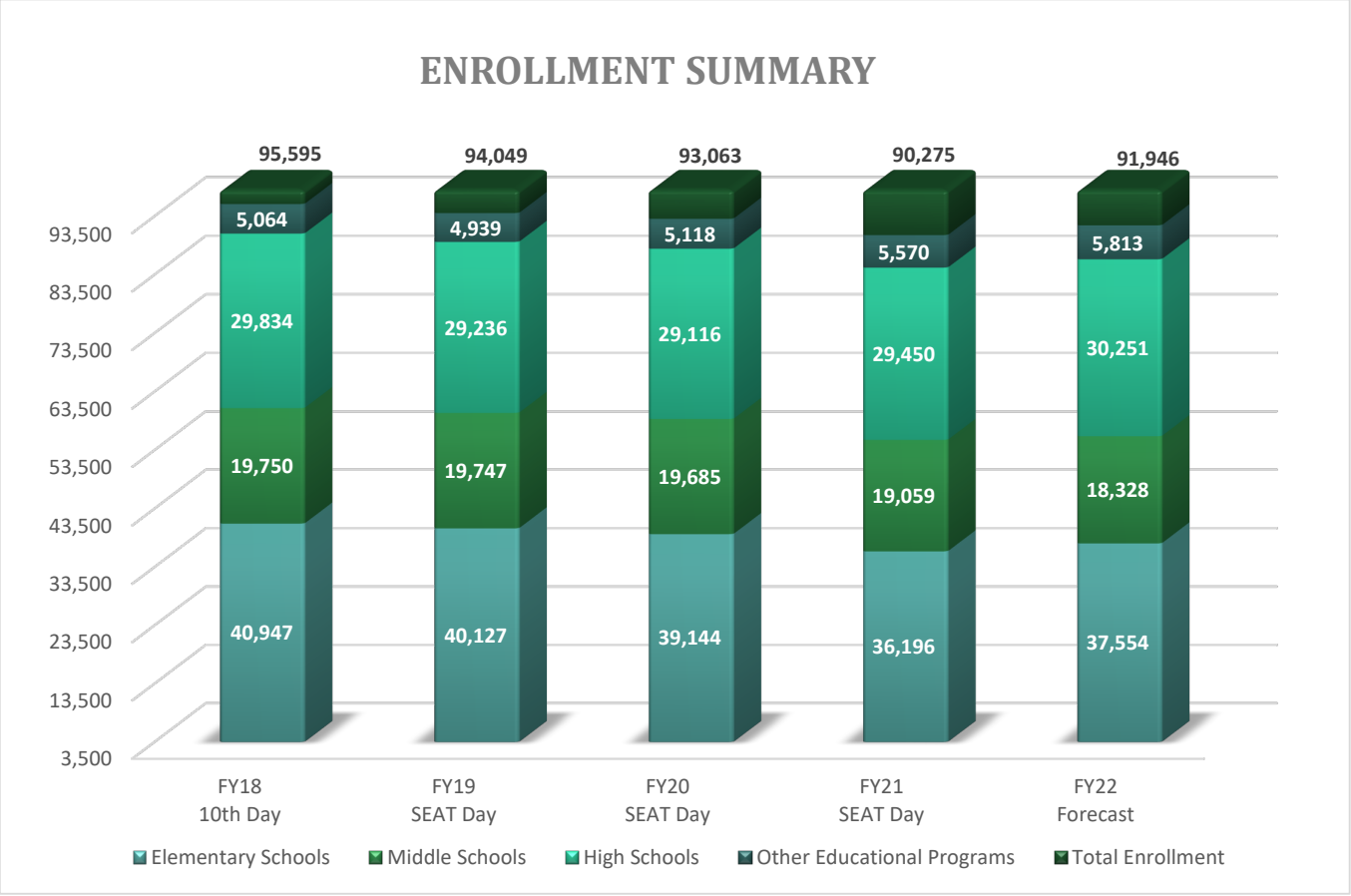






Five-Year Enrollment Summary By Level

School Level	FY18 10th Day	FY19 SEAT Day	FY20 SEAT Day	FY21 SEAT Day	FY22 Forecast
Elementary Schools	40,947	40,127	39,144	36,196	37,554
Middle Schools	19,750	19,747	19,685	19,059	18,328
High Schools	29,834	29,236	29,116	29,450	30,251
Other Educational Programs	5,064	4,939	5,118	5,570	5,813
Total Enrollment	**95,595**	**94,049**	**93,063**	**90,275**	**91,946**

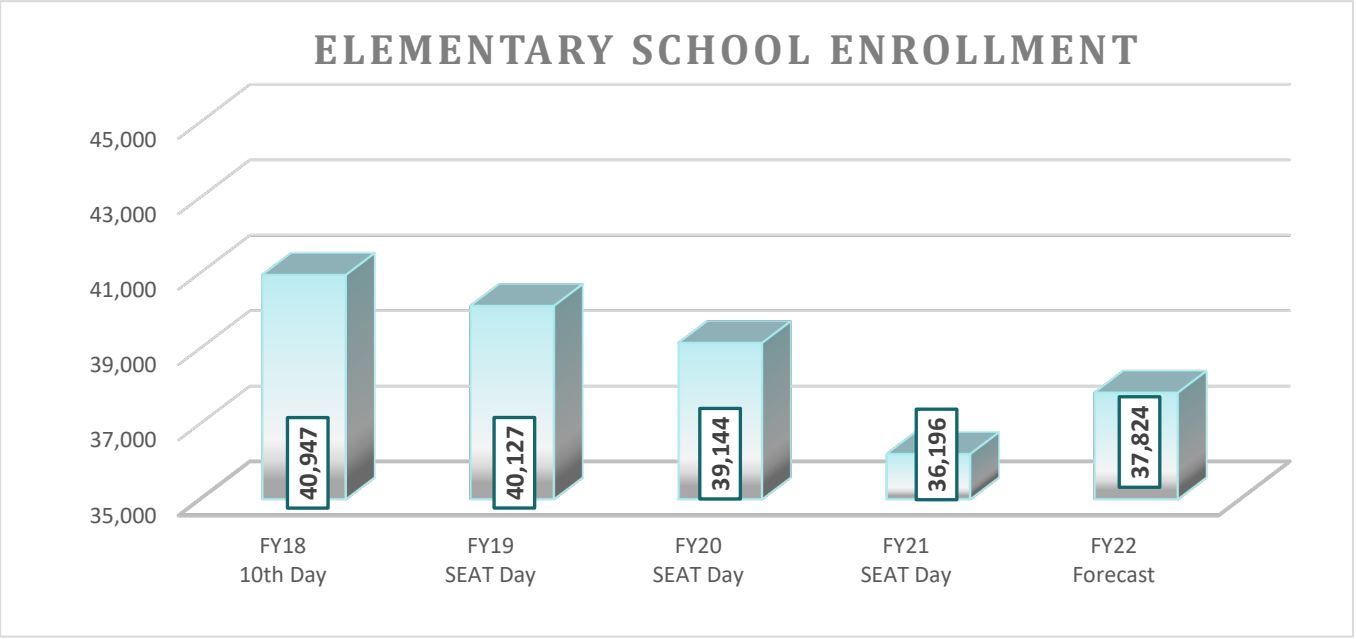


Five-Year Enrollment Summary
Elementary Schools

Elementary School	FY18 10th Day	FY19 SEAT Day	FY20 SEAT Day	FY21 SEAT Day	FY22 Forecast
Abbotts Hill Elementary	634	602	612	574	600
Alpharetta Elementary	546	565	561	497	516
Asa Hilliard Elementary	646	564	526	484	487
Barnwell Elementary	750	739	758	666	685
Bethune Elementary	690	612	610	531	578
Birmingham Falls Elementary	732	717	722	618	666
Brookview Elementary	465	485	485	437	450
Campbell Elementary	757	693	659	624	597
Cliftondale Elementary	694	692	707	660	667
Cogburn Woods Elementary	863	857	859	763	827
College Park Elementary	795	726	625	602	613
Conley Hills Elementary	603	586	527	472	504
Crabapple Crossing Elementary	771	761	730	649	689
Creek View Elementary	892	900	931	884	961
Dolvin Elementary	835	802	754	702	703
Dunwoody Springs Elementary	578	551	525	538	539
Esther Jackson Elementary	646	639	614	537	598
Evoline C. West Elementary	784	817	776	764	734
Feldwood Elementary	777	755	691	647	661
Findley Oaks Elementary	624	609	569	572	579
Gullatt Elementary	667	690	718	697	734
Hamilton Holmes Elementary	722	680	624	590	612
Hapeville Elementary	692	642	621	582	621
Heards Ferry Elementary	775	794	789	716	730
Hembree Springs Elementary	633	616	587	538	541
Heritage Elementary	597	520	488	436	472
High Point Elementary	710	716	663	597	651
Hillside Elementary	521	490	548	517	566
Ison Springs Elementary	661	644	641	558	573
Lake Forrest Elementary	877	796	755	690	696
Lake Windward Elementary	739	736	775	730	779
Liberty Point Elementary	716	705	767	677	716
Love T. Nolan Elementary	762	784	686	676	702
Manning Oaks Elementary	863	886	871	798	825
Medlock Bridge Elementary	629	640	639	598	639
Mimosa Elementary	788	767	718	661	703
Mountain Park Elementary	775	802	822	742	750
New Prospect Elementary	574	568	515	493	501
Northwood Elementary	706	701	676	640	649

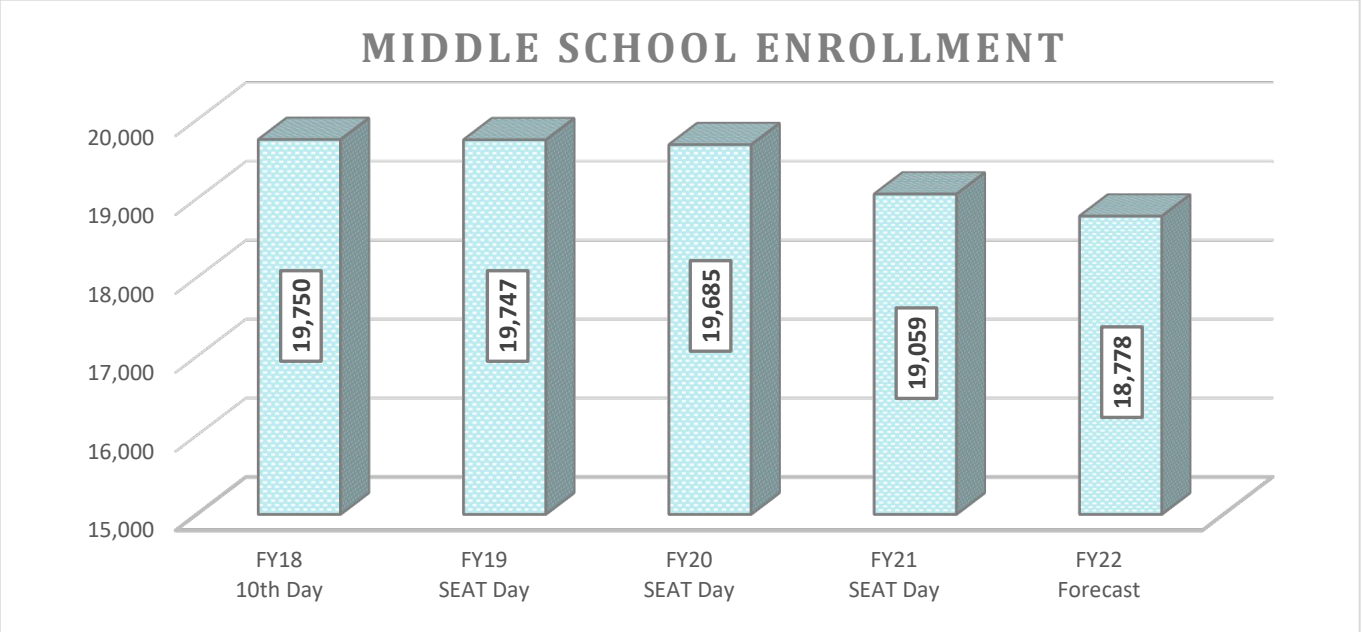
Five-Year Enrollment Summary
Elementary Schools

Elementary School	FY18 10th Day	FY19 SEAT Day	FY20 SEAT Day	FY21 SEAT Day	FY22 Forecast
Oakley Elementary	825	786	743	686	686
Ocee Elementary	702	699	696	633	672
Palmetto Elementary	529	455	378	344	343
Parklane Elementary	505	454	419	368	375
Randolph Elementary	553	557	573	541	553
Renaissance Elementary	653	635	598	631	629
River Eve Elementary	615	641	591	534	563
Roswell North Elementary	882	867	915	810	891
S.L. Lewis Elementary	668	631	581	510	533
Seaborn Lee Elementary	481	479	482	437	446
Shakerag Elementary	687	639	648	639	633
Spalding Drive Ch Elementary	422	420	384	344	356
State Bridge Elementary	771	765	734	669	696
Stonewall Tell Elementary	681	678	696	677	672
Summit Hill Elementary	697	722	717	605	650
Sweet Apple Elementary	786	786	784	677	735
Wilson Creek Elementary	821	790	797	738	743
Woodland Charter Elementary	974	1,048	981	965	1,020
Wolf Creek Elementary	712	731	792	803	785
Vickery Mill Elementary	494	495	491	428	459
Fulton Academy of Virtual Excellence (F	0	0	0	0	270
Total Elementary Schools	***40,947***	***40,127***	***39,144***	***36,196***	***37,824***



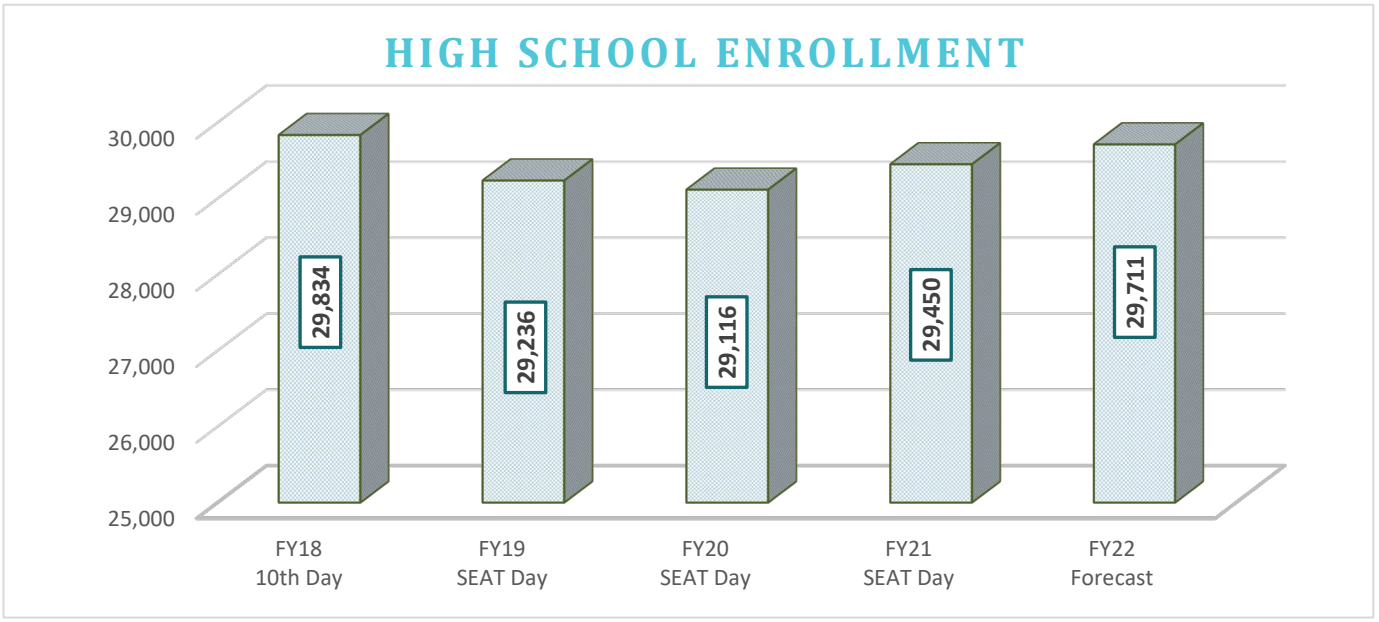
Five-Year Enrollment Summary
Middle Schools

Middle School	FY18 10th Day	FY19 SEAT Day	FY20 SEAT Day	FY21 SEAT Day	FY22 Forecast
Autrey Mill Middle	1,454	1,420	1,362	1,295	1,217
Bear Creek Middle	1,161	1,205	1,262	1,159	1,082
Camp Creek Middle	592	602	630	594	598
Crabapple Middle	953	925	911	854	837
Elkins Pointe Middle	1,037	1,026	1,053	999	968
Haynes Bridge Middle	746	694	683	635	614
Holcomb Bridge Middle	712	662	676	683	656
Hopewell Middle	1,500	1,428	1,354	1,282	1,229
Mcnair Middle	778	825	878	904	878
Northwestern Middle	1,314	1,283	1,255	1,194	1,100
Paul D. West Middle	802	827	819	799	808
Ridgeview Middle	1,136	1,089	1,072	1,077	1,102
River Trail Middle	1,218	1,276	1,272	1,178	1,069
Sandtown Middle	909	872	982	1,018	1,032
Sandy Springs Middle	899	941	908	924	915
Taylor Road Middle	1,335	1,347	1,341	1,264	1,187
Webb Bridge Middle	1,189	1,180	1,184	1,154	1,113
Woodland Middle	833	862	800	802	773
Renaissance Middle	1,182	1,283	1,243	1,244	1,150
Fulton Academy of Virtual Excellence	0	0	0	0	450
Total Middle Schools	***19,750***	***19,747***	***19,685***	***19,059***	***18,778***



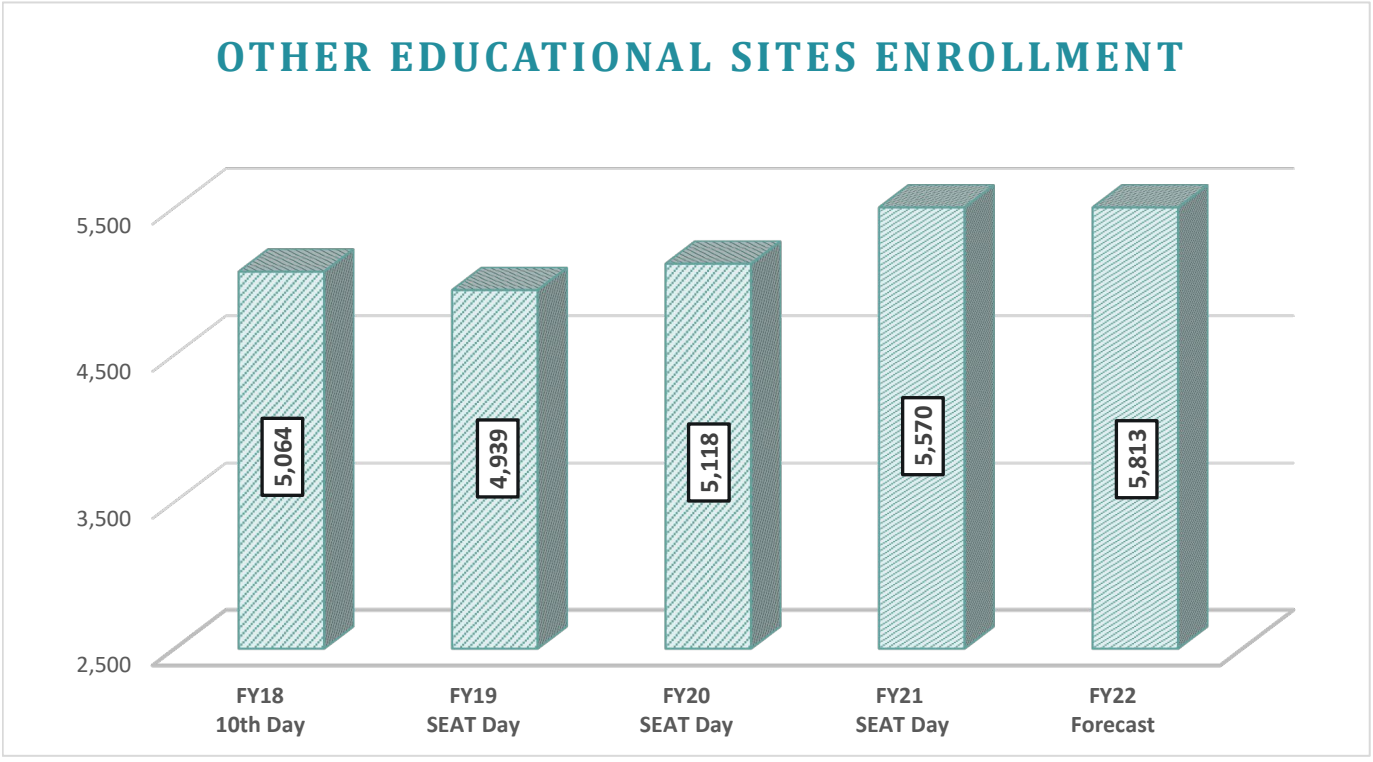
Five-Year Enrollment Summary
High Schools

High School	FY18 10th Day	FY19 SEAT Day	FY20 SEAT Day	FY21 SEAT Day	FY22 Forecast
Alpharetta High	2,255	2,258	2,300	2,305	2,121
Banneker High	1,543	1,555	1,481	1,576	1,558
Centennial High	1,934	1,931	1,909	1,936	1,830
Chattahoochee High	1,965	1,956	1,871	1,978	1,828
Creekside High	1,786	1,755	1,749	1,813	1,719
Milton High	2,382	2,369	2,336	2,282	2,092
North Springs High	1,576	1,538	1,529	1,489	1,381
Northview High	1,816	1,777	1,756	1,808	1,755
Riverwood High	1,688	1,727	1,802	1,779	1,759
Roswell High	2,246	2,219	2,226	2,249	2,190
Tri-Cities High	1,610	1,509	1,534	1,541	1,508
Westlake High	2,205	2,078	2,146	2,146	2,152
Johns Creek High	2,144	2,119	2,102	2,117	1,953
Langston Hughes High	1,895	1,931	1,900	1,981	1,828
Cambridge High	1,989	2,072	2,087	2,042	1,837
Innovation Academy	0	0	0	0	872
Global Impact Academy	0	0	0	0	481
Fulton Academy of Virtual Excellence	0	0	0	0	450
Independence High	400	257	243	233	235
Mcclarin High	400	185	145	175	162
Total High Schools	***29,834***	***29,236***	***29,116***	***29,450***	***29,711***



Five Year Enrollment Summary
Other Educational Sites

Other Educational Sites	FY18 10th Day	FY19 SEAT Day	FY20 SEAT Day	FY21 SEAT Day	FY22 Forecast
Amana Academy	711	707	730	797	806
KIPP South Fulton Academy	336	332	363	418	509
Hapeville Charter Middle School	487	484	514	553	516
The Main Street Academy	847	831	860	878	888
Hapeville Career Academy	695	570	602	718	789
Chattahoochee Hills Charter	460	559	569	542	513
Rise Grammer School	345	306	417	489	509
Rise Prep School	316	234	251	313	345
Skyview High School	300	300	157	216	253
PEAK Academy	0	52	75	22	42
Fulton Academy of Science and Technology (FAST)	567	564	580	624	643
Total Other Educational Sites	***5,064***	***4,939***	***5,118***	***5,570***	***5,813***





Additional Department Data

General Fund
Non-Personnel Summary

Division	FY2021 Original Budget	FY2022 Total Request	Variance
Schools			
Traditional Schools	$ 41,672,486	$ 40,103,070	$ (1,569,416)
Startup Charters	$ 5,601,803	$ 7,169,181	$ 1,567,378
Total School NonPersonnel	***$ 47,274,289***	***$ 47,272,252***	***$ (2,038)***
Central Office			
Governance and Strategy	$ 1,117,105	$ 1,474,280	$ 357,175
Safety and Security	$ 1,279,500	$ 1,222,000	$ (57,500)
Communications	$ 585,351	$ 591,351	$ 6,000
Academics	$ 26,689,728	$ 26,142,770	$ (546,958)
Operations	$ 23,236,552	$ 26,916,238	$ 3,679,686
Information Technology	$ 16,471,191	$ 14,001,921	$ (2,469,270)
Talent	$ 2,260,937	$ 2,494,052	$ 233,115
Financial Services	$ 2,481,802	$ 3,085,272	$ 603,470
Districtwide	$ 3,091,925	$ 3,106,119	$ 14,194
Total Central Office NonPersonnel	***$ 77,214,091***	***$ 79,034,003***	***$ 1,819,912***
Total NonPersonnel	***$ 124,488,380***	***$ 126,306,254***	***$ 1,817,874***
Per Pupil	***$ 1,330***	***$ 1,374***	***$ 44***

General Fund



The following pages represent the FY2022 general fund budget requests by division. The district is opening 3 new schools in FY2022 and will have an overall position increase of 44.44 positions. Schools budgeted positions increased by 34.50 based on the allotment formulas and the central office increased by 10.00 and state grants decreased by .06. For FY22, there are several factors that would increase or decrease the overall budget as seen below.

Category	FY2021 Existing Positions	FY2022 Position Requests	Variance	FY2022 Budget Request	% of Budget
Schools/Charters	9,103.68	9,138.18	34.50	868,338,602	79.20%
Departments	1,740.24	1,750.24	10.00	222,910,966	20.33%
State Grants	29.36	29.30	(0.06)	5,174,852	0.47%

Ongoing budget challenges for the district include:

1. Pandemic Impact
2. Teacher Retirement System
3. Sales Tax Revenue
4. Digest Exemptions and Appeals
5. Legislation
6. Increases in Local Fair Share

SCHOOLS	FY2021 BUDGET	FY2022 BUDGET REQUEST
BEGINNING BUDGET	**856,992,427**	**868,338,602**
FY21 PO Budget Carryforward	1,027,792	-
FY20 Carryover 10%	3,270,046	-
FY20 Flex & Tailored Carryover	2,383,094	-
FY21 Flex & Tailored	2,850,000	-
FY21 Midyear Adjustment	200,000	-
State Grants	(296,065)	-
TOTAL CURRENT BUDGET	**866,427,293**	**868,338,602**

DEPARTMENTS	FY2021 BUDGET	FY2022 BUDGET REQUEST
BEGINNING BUDGET	**207,349,764**	**222,910,966**
FY20 PO Budget Carryforward	7,836,635	-
FY21 Board Appr. - decommitments	4,704,000	-
FY21 Midyear Adjustments	(6,773,745)	-
State grants	549,662	-
		-
		-
TOTAL CURRENT BUDGET	**213,666,316**	**222,910,966**

Budgets by Level

Level	FY2021 Total Budget	FY2022 Total Budget	Positions Difference	Total Budget Difference	Enrollment Change
ELEMENTARY	$ 364,013,773	$ 359,854,971	(30.65)	$ (4,158,801)	1,628
MIDDLE	$ 174,848,657	$ 171,923,889	(51.10)	$ (2,924,767)	(461)
HIGH	$ 237,018,787	$ 249,088,040	97.05	$ 12,069,252	261
OTHER	$ 29,267,597	$ 32,730,534	19.20	$ 3,462,938	20
CHARTERS	$ 51,843,613	$ 54,741,168	-	$ 2,897,555	223
Total	***$ 856,992,427***	***$ 868,338,602***	***34.50***	***$ 11,346,176***	***1,671***

Budgets by School

School Name	FY2021 Total Budget	FY2022 Total Budget	Positions Difference	Total Budget Difference	Enrollment Change
ELEMENTARY SCHOOLS					
ABBOTTS HILL ES	$ 5,435,430	$ 5,308,393	(0.10)	$ (127,037)	26
ALPHARETTA ES	$ 6,311,325	$ 6,098,003	(2.55)	$ (213,323)	19
ASA G. HILLIARD ES	$ 6,126,729	$ 5,563,843	(8.00)	$ (562,886)	3
BARNWELL ES	$ 5,905,189	$ 5,676,328	(4.00)	$ (228,861)	19
BETHUNE ES	$ 5,416,787	$ 5,148,537	(3.40)	$ (268,250)	47
BIRMINGHAM FALLS ES	$ 6,258,673	$ 6,106,396	2.10	$ (152,278)	48
BROOKVIEW ES	$ 4,712,133	$ 4,586,766	(3.00)	$ (125,366)	13
CAMPBELL ES	$ 7,200,287	$ 7,207,374	(1.20)	$ 7,087	(27)
CLIFTONDALE ES	$ 5,687,673	$ 6,283,804	7.90	$ 596,131	7
COGBURN WOODS ES	$ 6,673,710	$ 6,634,084	1.20	$ (39,626)	64
COLLEGE PARK ES	$ 6,743,785	$ 6,625,685	(3.00)	$ (118,100)	11
CONLEY HILLS ES	$ 5,994,502	$ 5,903,501	(2.20)	$ (91,000)	32
CRABAPPLE CROSSING ES	$ 5,698,109	$ 5,473,494	0.50	$ (224,615)	40
CREEK VIEW ES	$ 7,102,116	$ 7,255,136	4.50	$ 153,021	77
DOLVIN ES	$ 5,848,726	$ 5,687,863	0.00	$ (160,864)	1
DUNWOODY SPRINGS ES	$ 5,952,107	$ 5,916,078	(2.40)	$ (36,029)	1
JACKSON, ESTHER ES	$ 6,934,731	$ 6,881,842	(1.90)	$ (52,890)	61
WEST, EVOLINE C. ES	$ 6,645,543	$ 6,419,718	(2.15)	$ (225,825)	(30)
FELDWOOD ES	$ 6,085,168	$ 6,242,420	(1.20)	$ 157,252	14
FINDLEY OAKS ES	$ 5,074,801	$ 5,206,045	1.80	$ 131,243	7
GULLATT ES	$ 6,251,641	$ 6,457,457	(0.60)	$ 205,816	37
HAPEVILLE ES	$ 5,973,277	$ 6,108,061	(0.90)	$ 134,784	39
HEARDS FERRY ES	$ 7,181,787	$ 6,634,955	0.00	$ (546,833)	14
HEMBREE SPRINGS ES	$ 5,995,795	$ 5,864,361	(2.40)	$ (131,434)	3
HERITAGE ES	$ 5,271,051	$ 5,478,181	2.20	$ 207,130	36
HIGH POINT ES	$ 5,782,730	$ 6,133,829	3.10	$ 351,099	54
HILLSIDE ES	$ 5,756,493	$ 5,729,553	1.50	$ (26,940)	49
HOLMES, HAMILTON ES	$ 5,891,450	$ 6,132,868	1.00	$ 241,418	22
ISON SPRINGS ES	$ 6,547,285	$ 6,488,601	(0.05)	$ (58,684)	15
LAKE FOREST ES	$ 7,872,015	$ 7,651,845	(4.90)	$ (220,170)	6
LAKE WINDWARD ES	$ 7,359,777	$ 7,494,304	2.20	$ 134,526	49
LIBERTY POINT ES	$ 6,949,017	$ 7,026,249	0.70	$ 77,232	39
MANNING OAKS ES	$ 7,568,700	$ 7,364,992	(1.10)	$ (203,708)	27
MEDLOCK BRIDGE ES	$ 6,275,522	$ 6,207,899	(0.65)	$ (67,622)	41
MIMOSA ES	$ 7,983,314	$ 7,849,768	(2.90)	$ (133,545)	42

Budgets by School

School Name	FY2021 Total Budget	FY2022 Total Budget	Positions Difference	Total Budget Difference	Enrollment Change
MOUNTAIN PARK ES	$ 7,450,851	$ 7,209,089	(2.00)	$ (241,762)	8
NEW PROSPECT ES	$ 5,697,965	$ 5,605,005	(0.50)	$ (92,959)	8
NOLAN, LOVE T. ES	$ 6,565,770	$ 6,452,331	(1.90)	$ (113,439)	26
NORTHWOOD ES	$ 6,101,452	$ 6,118,409	(0.25)	$ 16,957	9
OAKLEY ES	$ 6,389,279	$ 6,192,244	(3.50)	$ (197,034)	-
OCEE ES	$ 6,256,111	$ 6,169,184	1.50	$ (86,927)	39
PALMETTO ES	$ 4,662,922	$ 4,605,077	0.55	$ (57,845)	(1)
PARKLANE ES	$ 4,957,225	$ 4,414,412	(7.90)	$ (542,813)	7
RANDOLPH ES	$ 4,819,037	$ 5,199,220	3.70	$ 380,183	12
RENAISSANCE ES	$ 5,880,161	$ 5,880,422	(0.55)	$ 261	(2)
RIVER EVES ES	$ 5,354,401	$ 5,223,829	0.50	$ (130,573)	29
ROSWELL NORTH ES	$ 7,429,883	$ 7,426,754	4.10	$ (3,129)	81
LEWIS, S.L. ES	$ 6,136,738	$ 5,916,193	(3.25)	$ (220,545)	23
LEE, SEABORN ES	$ 4,498,789	$ 4,389,923	(3.50)	$ (108,866)	9
SHAKERAG ES	$ 5,744,291	$ 5,426,027	(2.20)	$ (318,264)	(6)
SPALDING DRIVE CH. ES	$ 4,142,190	$ 3,944,490	(2.00)	$ (197,700)	12
STATE BRIDGE ES	$ 5,281,212	$ 5,345,035	2.20	$ 63,823	27
STONEWALL TELL ES	$ 5,886,097	$ 6,228,693	4.70	$ 342,596	(5)
SUMMIT HILL ES	$ 5,706,051	$ 5,407,490	0.90	$ (298,562)	45
SWEET APPLE ES	$ 6,680,852	$ 6,465,440	0.60	$ (215,412)	58
VICKERY MILL ES	$ 5,230,305	$ 5,377,200	0.90	$ 146,895	31
WILSON CREEK ES	$ 6,335,331	$ 6,092,736	(3.00)	$ (242,595)	5
WOLF CREEK ES	$ 7,570,401	$ 7,383,273	(6.15)	$ (187,128)	(18)
WOODLAND CHARTER ES	$ 8,769,077	$ 8,534,263	(2.70)	$ (234,814)	55
FULTON ACADEMY OF VIRTUAL EXCI	$ -	$ -	9.00	$ -	270
Sub-total	*$ 364,013,773*	*$ 359,854,971*	(30.65)	*$ (4,158,801)*	*1628*
MIDDLE SCHOOLS					
AUTREY MILL MS	$ 10,668,215	$ 10,125,469	(7.00)	$ (542,746)	(78)
BEAR CREEK MS	$ 10,121,681	$ 9,667,045	(7.70)	$ (454,636)	(77)
CAMP CREEK MS	$ 6,759,728	$ 6,823,534	(0.30)	$ 63,806	4
CRABAPPLE MS	$ 7,747,399	$ 7,753,826	0.30	$ 6,427	(17)
ELKINS POINTE MS	$ 10,067,542	$ 9,442,846	(7.60)	$ (624,696)	(31)
HAYNES BRIDGE MS	$ 7,535,241	$ 7,345,683	(2.35)	$ (189,557)	(21)
HOLCOMB BRIDGE MS	$ 7,430,728	$ 7,303,802	(1.90)	$ (126,927)	(27)
HOPEWELL MS	$ 11,275,394	$ 11,161,681	(1.30)	$ (113,713)	(53)
MCNAIR MS	$ 8,469,905	$ 8,891,425	1.00	$ 421,520	(26)
NORTHWESTERN MS	$ 10,436,470	$ 9,707,555	(8.80)	$ (728,916)	(94)
PAUL D. WEST MS	$ 8,166,107	$ 8,341,892	(1.95)	$ 175,784	9
RENAISSANCE MS	$ 9,827,809	$ 9,789,511	(4.75)	$ (38,297)	(94)
RIDGEVIEW MS	$ 9,923,668	$ 10,145,932	(0.20)	$ 222,264	25
RIVER TRAIL MS	$ 9,948,700	$ 9,386,077	(7.30)	$ (562,623)	(109)
SANDTOWN MS	$ 9,145,329	$ 9,213,137	(0.35)	$ 67,808	14
SANDY SPRINGS MS	$ 8,711,759	$ 8,803,420	(0.05)	$ 91,661	(9)
TAYLOR ROAD MS	$ 10,870,844	$ 10,202,006	(8.80)	$ (668,838)	(77)
WEBB BRIDGE MS	$ 9,967,500	$ 10,054,128	0.10	$ 86,628	(41)
WOODLAND MS	$ 7,774,638	$ 7,764,921	(1.15)	$ (9,717)	(29)
FULTON ACADEMY OF VIRTUAL EXCI	$ -	$ -	9.00	$ -	270

Budgets by School

School Name	FY2021 Total Budget	FY2022 Total Budget	Positions Difference	Total Budget Difference	Enrollment Change
Sub-total	*$ 174,848,657*	*$ 171,923,889*	*(51.10)*	*$ (2,924,767)*	*(461)*
HIGH SCHOOLS					
ALPHARETTA HS	$ 16,810,543	$ 16,337,163	(4.70)	$ (473,380)	(184)
BANNEKER HS	$ 15,063,396	$ 15,796,000	6.70	$ 732,604	(18)
CAMBRIDGE HS	$ 14,720,825	$ 13,770,689	(9.60)	$ (950,136)	(205)
CENTENNIAL HS	$ 16,885,458	$ 16,237,645	(6.45)	$ (647,813)	(106)
CHATTAHOOCHEE HS	$ 14,887,201	$ 14,073,361	(9.40)	$ (813,840)	(150)
CREEKSIDE HS	$ 14,893,321	$ 14,916,314	(4.45)	$ 22,993	(94)
INDEPENDENCE HS	$ 2,150,529	$ 2,034,619	0.50	$ (115,911)	2
INNOVATION ACADEMY	$ 1,192,390	$ 7,367,155	65.00	$ 6,174,765	872
JOHNS CREEK HS	$ 15,029,523	$ 14,525,241	(6.05)	$ (504,281)	(164)
LANGSTON HUGHES HS	$ 16,661,953	$ 16,641,751	(5.20)	$ (20,203)	(153)
MCCLARIN HS	$ 1,998,022	$ 1,987,917	0.70	$ (10,105)	(13)
MILTON HS	$ 16,287,867	$ 15,318,952	(10.45)	$ (968,915)	(190)
NORTH SPRINGS HS	$ 12,956,783	$ 12,269,173	(4.65)	$ (687,610)	(108)
NORTHVIEW HS	$ 13,545,057	$ 13,392,838	(2.90)	$ (152,219)	(53)
RIVERWOOD HS	$ 14,522,335	$ 14,231,474	(1.85)	$ (290,860)	(20)
ROSWELL HS	$ 17,047,506	$ 16,755,941	(3.05)	$ (291,565)	(59)
TRI-CITIES HS	$ 14,681,307	$ 15,496,800	0.80	$ 815,494	(33)
WESTLAKE HS	$ 16,553,509	$ 16,229,765	(1.20)	$ (323,744)	6
FULTON ACADEMY OF VIRTUAL EXC	$ 200,000	$ 6,765,994	50.30	$ 6,565,994	450
GLOBAL IMPACT ACADEMY	$ 931,263	$ 4,939,247	43.00	$ 4,007,984	481
Sub-total	*$ 237,018,787*	*$ 249,088,040*	*97.05*	*$ 12,069,252*	*261*
OTHER					
ES HOLDING	$ (2,791,672)	$ (6,511,185)	3.70	$ (3,719,513)	-
MS HOLDING	$ (697,593)	$ (2,640,649)	1.90	$ (1,943,056)	-
HS HOLDING	$ 7,941,002	$ 12,808,699	8.40	$ 4,867,697	-
COLLEGE CAREER ACADEMY	$ 1,264,219	$ 1,247,896	-	$ (16,323)	-
GA BAPTIST ES	$ 103,424	$ -	-	$ (103,424)	-
PEAK ACADEMY	$ 2,424,837	$ 2,424,837	-	$ -	20
FLAT SHOALS CENTER	$ 18,628,127	$ 23,150,518	5.20	$ 4,522,391	-
WELLSPRINGS LR	$ 79,414	$ -	-	$ (79,414)	-
VIRTUAL CAMPUS	$ 2,315,839	$ 2,250,418	-	$ (65,421)	-
Sub-total	*$ 29,267,597*	*$ 32,730,534*	*19.20*	*$ 3,462,938*	*20*
CHARTERS					
AMANA CHARTER	$ 7,464,796	$ 7,885,348	-	$ 420,552	9
KIPP CHARTER	$ 4,080,368	$ 4,957,771	-	$ 877,403	91
HAPEVILLE CHARTER MS	$ 5,093,871	$ 5,185,882	-	$ 92,011	(37)
MAIN STREET ACADEMY	$ 7,569,696	$ 7,888,546	-	$ 318,850	10
HAPEVILLE CH. HS CAREER ACADEM	$ 5,603,487	$ 6,220,064	-	$ 616,577	71
CHATTAHOOCHEE HILLS	$ 5,749,946	$ 5,686,370	-	$ (63,576)	(29)
RISE GRAMMAR SCHOOL	$ 3,858,255	$ 4,034,031	-	$ 175,775	20
RISE PREP SCHOOL	$ 3,647,326	$ 3,823,248	-	$ 175,922	32
SKYVIEW	$ 2,688,000	$ 2,694,500	-	$ 6,500	37
FULTON ACADEMY OF SCI. & TECH.	$ 6,087,866	$ 6,365,407	-	$ 277,541	19
Sub-total	*$ 51,843,613*	*$ 54,741,168*	*0.00*	*$ 2,897,555*	*223.00*
Grand Total	***$ 856,992,427***	***$ 868,338,602***	***34.50***	***$ 11,346,176***	***1,671.00***

Governance and Strategy

The Governance and Strategy division is comprised of 10 separate departments that includes Board Services, Superintendent's Office, Internal Audit, Program Evaluation, Charter Schools, School Flex Governance, Strategy Management, Safety and Security, Campus Police, and Personnel Investigations. For FY22, there are 39.49 (excluding Safety and Security and Campus Police) general fund positions budgeted in the Governance and Strategy division.

BOARD SERVICES

The Board Services Office assists members of the Fulton County Board of Education and their constituents as well as school system departments with matters involving the school board and its business.

SUPERINTENDENT'S OFFICE

The Superintendent's Office is 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 AUDIT

The Internal Audit Department is primarily 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.

Category	FY2022 One-time	FY2022 Recurring	FY2022 Total Request
Salaries & Benefits			
Salary	$ -	$ 3,028,867	$ 3,028,867
Benefits	$ -	$ 993,308	$ 993,308
Other Salary	$ -	$ 44,733	$ 44,733
Total Salaries & Benefits	**$ -**	**$ 4,066,908**	**$ 4,066,908**
Non-Salaries			
Professional and Technical Services	$ -	$ 879,000	$ 879,000
Other Purchased Services	$ -	$ 42,250	$ 42,250
Supplies and Materials	$ -	$ 135,250	$ 135,250
Equipment and Related	$ -	$ 25,900	$ 25,900
Field Trips and Travel	$ -	$ 92,400	$ 92,400
Property Services	$ -	$ 6,000	$ 6,000
Other	$ -	$ 293,480	$ 293,480
Payment to 3rd Parties For Pers. Svcs.	$ -	$ -	$ -
Textbooks	$ -	$ -	$ -
Utilities	$ -	$ -	$ -
Total Non-Salaries	**$ -**	**$ 1,474,280**	**$ 1,474,280**
Total Program Expenditures	**$ -**	**$ 5,541,188**	**$ 5,541,188**

Safety and Security

The Safety and Security department fall under the supervision of the Governance and Strategy division. The department is responsible for the safety and security of all staff and students. Their 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 risk, and mitigate liablilty to create a safe, nurturing and secure school district. The Department of Safety & Security is comprised of two separate departments that includes the School Police, and Emergency Operations. For FY22, there are 53.50 general fund positions budgeted in the Safety and Security department.

SCHOOL POLICE

The School Police mission is 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.

SAFETY AND SECURITY

The Safety and Security department provides 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 safety, nurturing and secure school district.

Category	FY2022 One-time	FY2022 Recurring	FY2022 Total Request
Salaries & Benefits			
Salary	$ -	$ 3,468,465	$ 3,468,465
Benefits	$ -	$ 1,181,255	$ 1,181,255
Other Salary	$ -	$ 203,000	$ 203,000
Total Salaries & Benefits	**$ -**	**$ 4,852,720**	**$ 4,852,720**
Non-Salaries			
Professional and Technical Services	$ -	$ 68,500	$ 68,500
Other Purchased Services	$ -	$ 52,000	$ 52,000
Supplies and Materials	$ -	$ 123,500	$ 123,500
Equipment and Related	$ -	$ 298,000	$ 298,000
Field Trips and Travel	$ -	$ 29,000	$ 29,000
Property Services	$ -	$ 583,000	$ 583,000
Other	$ -	$ 13,000	$ 13,000
Payment to 3rd Parties For Pers. Svcs.	$ -	$ 55,000	$ 55,000
Textbooks	$ -	$ -	$ -
Utilities	$ -	$ -	$ -
Total Non-Salaries	**$ -**	**$ 1,222,000**	**$ 1,222,000**
Total Program Expenditures	**$ -**	**$ 6,074,720**	**$ 6,074,720**

Communications

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. For FY22, there are 14 general fund positions budgeted in the Communications division.

COMMUNICATIONS

The Fulton County Schoolsl (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.

Category	FY2022 One-time	FY2022 Recurring	FY2022 Total Request
Salaries & Benefits			
Salary	$ -	$ 1,022,370	$ 1,022,370
Benefits	$ -	$ 335,771	$ 335,771
Other Salary	$ -	$ 4,000	$ 4,000
Total Salaries & Benefits	**$ -**	**$ 1,362,141**	**$ 1,362,141**
Non-Salaries			
Professional and Technical Services	$ -	$ 463,986	$ 463,986
Other Purchased Services	$ -	$ 27,990	$ 27,990
Supplies and Materials	$ -	$ 30,675	$ 30,675
Equipment and Related	$ -	$ 6,000	$ 6,000
Field Trips and Travel	$ -	$ 12,500	$ 12,500
Property Services	$ -	$ 4,000	$ 4,000
Other	$ -	$ 5,700	$ 5,700
Payment to 3rd Parties For Pers. Svcs.	$ -	$ 40,500	$ 40,500
Textbooks	$ -	$ -	$ -
Utilities	$ -	$ -	$ -
Total Non-Salaries	**$ -**	**$ 591,351**	**$ 591,351**
Total Program Expenditures	**$ -**	**$ 1,953,492**	**$ 1,953,492**

Academics

The Academics division is comprised of eight departments that includes Executive Administration, Zones, Office of Learning & Teaching Administration, Office of Curriculum, Office of Academic Programs, Office of Support Services, Office of Student Support, and Office of Svcs. for Exceptional Children. For FY22, there are 118.35 general fund positions budgeted in the Academics division.

ZONES

The schools of Fulton County are divided into seven school 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 zone superintendents work closely with the schools to give direct support and engagement opportunities to school leaders and staff.

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.

Category	FY2022 One-time	FY2022 Recurring	FY2022 Total Request
Salaries & Benefits			
Salary	$ -	$ 11,028,857	$ 11,028,857
Benefits	$ -	$ 3,405,264	$ 3,405,264
Other Salary	$ 28,500	$ 5,557,984	$ 5,586,484
Total Salaries & Benefits	**$ 28,500**	**$ 19,992,105**	**$ 20,020,605**
Non-Salaries			
Professional and Technical Services	$ -	$ 4,960,782	$ 4,960,782
Other Purchased Services	$ -	$ 2,039,884	$ 2,039,884
Supplies and Materials	$ -	$ 7,329,913	$ 7,329,913
Equipment and Related	$ -	$ 5,256,722	$ 5,256,722
Field Trips and Travel	$ -	$ 1,370,894	$ 1,370,894
Property Services	$ -	$ 782,152	$ 782,152
Other	$ -	$ 625,423	$ 625,423
Payment to 3rd Parties For Pers. Svcs.	$ -	$ 527,000	$ 527,000
Textbooks	$ -	$ 3,250,000	$ 3,250,000
Utilities	$ -	$ -	$ -
Total Non-Salaries	**$ -**	**$ 26,142,770**	**$ 26,142,770**
Total Program Expenditures	**$ 28,500**	**$ 46,134,875**	**$ 46,163,375**

Operations

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. For FY22, there are 1,231.70 general fund positions budgeted in the Operations division.

FACILITIES SERVICES

The purpose of Facilities Services is 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

The Transportation Department 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.

Category	FY2022 One-time	FY2022 Recurring	FY2022 Total Request
Salaries & Benefits			
Salary	$ -	$ 39,289,408	$ 39,289,408
Benefits	$ -	$ 13,982,399	$ 13,982,399
Other Salary	$ 22,000	$ 9,190,334	$ 9,212,334
Total Salaries & Benefits	**$ 22,000**	**$ 62,462,141**	**$ 62,484,141**
Non-Salaries			
Professional and Technical Services	$ 27,000	$ 936,540	$ 963,540
Other Purchased Services	$ -	$ 1,263,500	$ 1,263,500
Supplies and Materials	$ -	$ 849,010	$ 849,010
Equipment and Related	$ 2,676,179	$ 1,314,674	$ 3,990,853
Field Trips and Travel	$ -	$ 84,259	$ 84,259
Property Services	$ -	$ 15,270,796	$ 15,270,796
Other	$ -	$ 29,280	$ 29,280
Payment to 3rd Parties For Pers. Svcs.	$ -	$ 465,000	$ 465,000
Textbooks	$ -	$ -	$ -
Utilities	$ -	$ 4,000,000	$ 4,000,000
Total Non-Salaries	**$ 2,703,179**	**$ 24,213,059**	**$ 26,916,238**
Total Program Expenditures	**$ 2,725,179**	**$ 86,675,200**	**$ 89,400,379**

Information Technology

The Office of Information Technology (OIT) division overall service and responsibility is to support and promote student achievement by integrating technology into instruction and administrative processes to engage students and accelerate learning and operational activities. The Information Technology division is comprosed of 11 departments that includes Accountability, Atlas, Data Warehouse, District Applications, Information Technology, Information Technology Security, Infrastructure Management, IT - Program Management, Record Mgt-Archiving, School Technology Support, and Student Information Systems. For FY22, there are 178.50 general fund positions budgeted in the Information Technology division.

ACCOUNTABILITY

The Office of Data and Accountability provides the district with resources and tools to support accurate and timely utilization of research and data in order to facilitate and monitor data-informed decisions at the district, school, and classroom-level for impacting student achievement.

RECORD MGT-ARCHIVING

Fulton County Schools' Records Management Department promotes a sound, effective, efficient, and economically managed records program that meets all operational, legal, and regulatory requirements. The Department ensures proper retention, disposition, utilization, accessibility, and preservation of records compliant to federal, state, and local laws.

Category	FY2022 One-time	FY2022 Recurring	FY2022 Total Request
Salaries & Benefits			
Salary	$ -	$ 11,821,581	$ 11,821,581
Benefits	$ -	$ 4,059,116	$ 4,059,116
Other Salary	$ -	$ 108,400	$ 108,400
Total Salaries & Benefits	**$ -**	**$ 15,989,097**	**$ 15,989,097**
Non-Salaries			
Professional and Technical Services	$ 654,000	$ 4,769,480	$ 5,423,480
Other Purchased Services	$ -	$ 90,800	$ 90,800
Supplies and Materials	$ -	$ 66,550	$ 66,550
Equipment and Related	$ 8,000	$ 5,501,194	$ 5,509,194
Field Trips and Travel	$ -	$ 98,950	$ 98,950
Property Services	$ -	$ 1,442,617	$ 1,442,617
Other	$ 10,500	$ 71,075	$ 81,575
Payment to 3rd Parties For Pers. Svcs.	$ -	$ 81,000	$ 81,000
Textbooks	$ -	$ -	$ -
Utilities	$ -	$ 1,207,755	$ 1,207,755
Total Non-Salaries	**$ 672,500**	**$ 13,329,421**	**$ 14,001,921**
Total Program Expenditures	**$ 672,500**	**$ 29,318,518**	**$ 29,991,018**

Talent

The Talent division is comprised of 4 departments that includes Talent (Human Resources), Talent Mgt and Org Dev (Sch Cert Personnel), Talent Staffing (Personnel Services), and Professional Learning. For FY22, there are 52.60 general fund positions budgeted in the Talent division.

PROFESSIONAL LEARNING

The Professional Learning and Leadership Development team mission is to improve the overall capacity of all Fulton County employees.

Category	FY2022 One-time	FY2022 Recurring	FY2022 Total Request
Salaries & Benefits			
Salary	$ -	$ 4,017,225	$ 4,017,225
Benefits	$ -	$ 1,334,518	$ 1,334,518
Other Salary	$ -	$ 152,548	$ 152,548
Total Salaries & Benefits	**$ -**	**$ 5,504,291**	**$ 5,504,291**
Non-Salaries			
Professional and Technical Services	$ -	$ 1,599,463	$ 1,599,463
Other Purchased Services	$ -	$ 200,100	$ 200,100
Supplies and Materials	$ -	$ 270,789	$ 270,789
Equipment and Related	$ -	$ 44,000	$ 44,000
Field Trips and Travel	$ -	$ 53,950	$ 53,950
Property Services	$ -	$ 30,000	$ 30,000
Other	$ -	$ 235,750	$ 235,750
Payment to 3rd Parties For Pers. Svcs.	$ -	$ 60,000	$ 60,000
Textbooks	$ -	$ -	$ -
Utilities	$ -	$ -	$ -
Total Non-Salaries	**$ -**	**$ 2,494,052**	**$ 2,494,052**
Total Program Expenditures	**$ -**	**$ 7,998,343**	**$ 7,998,343**

Financial Services

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. For FY22, there are 63.40 general fund positions budgeted in the Financial Services division.

ACCOUNTING SERVICES

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

BUDGET & GRANT SERVICES

The purpose of the Budget Services Department is to assist the school district in maintaining sound fiscal management to ensure the viability of Fulton County School System. The Budget department also encompasses the Grant Development department.

CONTRACTING

To acquire goods and services for Fulton County Schools under the applicable rules, policies, and laws promulgated by the Fulton County Board of Education, the State of Georgia, and the Federal Government, while meeting customer requirements for timelines, quality, and economy.

Category	FY2022 One-time	FY2022 Recurring	FY2022 Total Request
Salaries & Benefits			
Salary	$ -	$ 4,734,734	$ 4,734,734
Benefits	$ -	$ 4,374,558	$ 4,374,558
Other Salary	$ -	$ 17,657	$ 17,657
Total Salaries & Benefits	**$ -**	**$ 9,126,950**	**$ 9,126,950**
Non-Salaries			
Professional and Technical Services	$ -	$ 477,000	$ 477,000
Other Purchased Services	$ -	$ 2,145,850	$ 2,145,850
Supplies and Materials	$ -	$ 159,097	$ 159,097
Equipment and Related	$ -	$ 163,350	$ 163,350
Field Trips and Travel	$ -	$ 54,250	$ 54,250
Property Services	$ -	$ 2,125	$ 2,125
Other	$ -	$ 82,600	$ 82,600
Payment to 3rd Parties For Pers. Svcs.	$ -	$ 1,000	$ 1,000
Textbooks	$ -	$ -	$ -
Utilities	$ -	$ -	$ -
Total Non-Salaries	**$ -**	**$ 3,085,272**	**$ 3,085,272**
Total Program Expenditures	**$ -**	**$ 12,212,222**	**$ 12,212,222**

State Grants

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 FY22, the district anticipates 10 state grants that will flow through the district. Included but no limited to are grants for the following programs: CTAE, Special Ed. Preschook, and the Math and Science Grant. State grants makes up approximately .48% of the general fund and will fund 29.30 positions across the district.

Category	FY2022 One-time	FY2022 Recurring	FY2022 Total Request
Salaries & Benefits			
Salary	$ -	$ 2,929,020	$ 2,929,020
Benefits	$ -	$ 671,758	$ 671,758
Other Salary	$ -	$ 429,170	$ 429,170
Total Salaries & Benefits	**$ -**	**$ 4,029,948**	**$ 4,029,948**
Non-Salaries			
Professional and Technical Services	$ -	$ -	$ -
Other Purchased Services	$ -	$ 754,564	$ 754,564
Supplies and Materials	$ -	$ -	$ -
Equipment and Related	$ -	$ 390,340	$ 390,340
Field Trips and Travel	$ -	$ -	$ -
Property Services	$ -	$ -	$ -
Other	$ -	$ -	$ -
Payment to 3rd Parties For Pers. Svcs.	$ -	$ -	$ -
Textbooks	$ -	$ -	$ -
Utilities	$ -	$ -	$ -
Total Non-Salaries	**$ -**	**$ 1,144,904**	**$ 1,144,904**
Total Program Expenditures	**$ -**	**$ 5,174,852**	**$ 5,174,852**

Districtwide

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

Category	FY2022 One-time	FY2022 Recurring	FY2022 Total Request
Salaries & Benefits			
Salary	$ -	$ -	$ -
Benefits	$ -	$ 19,770,109	$ 19,770,109
Other Salary	$ -	$ 700,000	$ 700,000
Total Salaries & Benefits	**$ -**	**$ 20,470,109**	**$ 20,470,109**
Non-Salaries			
Professional and Technical Services	$ -	$ 2,745,146	$ 2,745,146
Other Purchased Services	$ -	$ 5,000	$ 5,000
Supplies and Materials	$ -	$ -	$ -
Equipment and Related	$ -	$ -	$ -
Field Trips and Travel	$ -	$ -	$ -
Property Services	$ -	$ -	$ -
Other	$ -	$ 253,373	$ 253,373
Payment to 3rd Parties For Pers. Svcs.	$ -	$ -	$ -
Textbooks	$ -	$ -	$ -
Utilities	$ -	$ (800,000)	$ (800,000)
Transfers	$ -	$ 902,600	$ 902,600
Total Non-Salaries	**$ -**	**$ 3,106,119**	**$ 3,106,119**
Total Program Expenditures	**$ -**	**$ 23,576,228**	**$ 23,576,228**

One-Time Requests

Departments	$ Amt.	Comments
ACCOUNTABILITY	$ 672,500	Contract support for Balanced Scorecard and development of centralized reporting repository and data strategy for FCS ... important to provide data driven decision making capability; Replace 4 laptops for staff members - warranty to expire Oct. 2021; Training fees - MS Business Analytics Using Power BI
CAPITAL IMPROVEMENT	$ 85,000	To cover computer related expenses, maintenance and certain fees for the Capital Improvement and Land Management departments including the annual SchoolDude and AutoCad licensing fees. The one time fee will be for the RFP award for a replacement Facility Rentals Scheduling software
FACILITIES SERVICES	$ 11,000	To pay the Preston Ridge Assoc. dues for 2021. Neighborhood association fees for Alpharetta HS
MAINTENANCE	$ 2,581,303	These funds provide for reinvestment in infrastructure items not funded under the SPLOST Program to reduce deferred maintenance. ON-GOING: Athletic field maintenance; touch up paint for schools; carpet/vct replacement; Rope and climbing wall inspections; Ice Melt ONE TIME : Refurbish Milton HS baseball Field - $105,000 Refurbish Northview HS baseball Field - $105,000 HS Basketball shot clocks - $ 75,000 Interior painting due Summer 2019 - $1,971,007 Interior painting due Summer 2020 - $1,217,004 Interior painting due Summer 2021 - $1,308,292
OFFICE OF CURRICULUM	$ 28,500	3-12 Textbook Adoption Vendor Fair
OPERATIONS	$ 9,876	To cover expenditures for other service contracts.
PIANNING & STUD. FORE.	$ 22,000	Honorarium pay will cover the cost of facilitation for 2 community engagement initiatives to discuss the consolidation/redistricting K8 school and the opening of the New Crabapple Middle School. 30 North meeting / 15 South meeting
PORTABLES	$ 16,000	Funds for design, engineering, bid documents preparation, testing, and updating schools site plans showing Portable locations=$,2000. Also includes plan review and inspection services based on two installations@2,000 each=$4,000. Preparation of Architectural Documentation for CTAE Projects= $10,000. Total $16,000.
Total One-Time	***$ 3,426,179***	

FY22 Position Changes
General Fund

Departments	FTE	Comments
ACCOUNTABILITY	0.00	Minus: 1.0 Professional Assistant ; Plus: 1.0 Program Evaluation Analyst
CAREER PREP AND TECH ED (CAREER TECH)	-0.06	Minus: .06 Coordinator to Special Revenue funds
COMMUNICATIONS	1.00	Plus: 1.0 Program Manager from Office of Curriculum
INFORMATION TECH	1.00	Plus: 1.0 Executive Director
INFRASTRUCTURE MGT	-3.00	Minus: 1.0 Professional Assistant; 2.0 Technical Analyst to Safety & Security
MAINTENANCE	7.00	Plus: 7.0 Trades Helper
OFFICE OF CURRICULUM	-1.00	Minus: 1.0 Program Manager to Communications
OPERATIONS	1.00	Plus: 1.0 Deputy Chief of Operations
PROGRAM EVALUATION	1.00	Plus: 1.0 Program Evaluation Analyst
SAFETY AND SECURITY	2.00	Plus: 2.0 Technical Analyst
TALENT MGT AND ORG DEV (SCH CERT PERSONNEL)	-1.00	Minus: 1.0 Coordinator
TALENT STAFFING (PERSONNEL SERVICES)	2.00	Plus: 2.0 Professional Assistant III
Department Total	***10.99***	

Schools	FTE	Comments
Elementary Schools	-39.65	Positions are primarily driven by enrollment and the opening of the new virtual school
Middle Schools	-60.10	Positions are primarily driven by enrollment and the opening of the new virtual school
High Schools	115.05	Positions are primarily driven by enrollment and the opening of three new schools
Other	19.20	Positions held back for Academic needs
School Total	***34.50***	
TOTAL DISTRICT CHANGES	***45.49***	



Staffing Allocations & Formulas

School Allotment Guidelines

Each fiscal year as directed by the School Board, the Fulton County School System (FCSS) develops allotment formulas and guidelines for all schools within the district. For FY22, the district continued with the FY21 approach to budget development. Following best practices, Principals and all central office divisions were brought together with the Board and Superintendent to plan and prepare a SAG that aligns with the outcomes and initiatives of the 1Fulton Strategic Plan 2022 and has them as its central focus. This approach still allows FCSS to continue to use an all-inclusive and open budget development process, so school-based programs throughout FCSS are sufficiently and equitably funded.

The school allotment formulas and guidelines are the responsibility of the Cabinet. Cabinet members propose and develop the guidelines based on the school district's mission, the Board's vision, the district's strategic priorities and all existing mandates and requirements (federal, state, SACS, etc.). In compiling the SAG, the Budget Services Department obtains necessary assistance and direct support from Area Superintendents, Principals, and staff from various departments including, Talent, Student Services, Planning/ Forecasting, Learning and Teaching, Strategy and Innovation, Support Services, and Curriculum and Instruction.







POSITION	ELEMENTARY	MIDDLE	HIGH
General Education Class Size	Kindergarten: 22:1 / 1.0 Assistant Grades 1-3: 23:1 Grades 4-5: 30:1	Grades 6-8: 30:1	Grades 9-12: 32:1
SUPPORT STAFF			
Principal	1.0 per school	1.0 per school	1.0 per school
Assistant Principal	1 – 999 = 1.0 per school 1000 – 1999 = 2.0 per school 2000 + = 3.0 per school	1 – 499 = 1.0 per school 500 – 999 = 2.0 per school 1000 – 1499 = 3.0 per school 1500 – 1999 = 4.0 per school 2000 + = 5.0 per school	1 – 550 = 1.0 per school 551 – 1100 = 2.0 per school 1101 – 1619 = 3.0 per school 1620 – 2499 = 4.0 per school 2500 – 2999 = 5.0 per school 3000 + = 6.0 per school
Bookkeeper	N/A	N/A	1.0 per school
Clinic Aide	1.0 per school	1.0 per school	1.0 per school
Curriculum Support Teacher (CST)	1.0 per school	N/A	N/A
Data Clerk	1.0 per school	1.0 per school	1.0 per school
Media Education Technology Instructor	1.0 per school	1.0 per school	1.0 per school
School Police Officer	N/A	1.0 per school	2.0 per school
Campus Security Associate (CSA)	N/A	N/A	Based upon disciplinary incidents and criminal incidents within the school and community
PAIII	1.0 per school	1.0 per school	1.0 per school
Athletic Director (AD)	N/A	N/A	1.0 per school *(Only high schools that offer a GHSA Program)*

POSITION	ELEMENTARY	MIDDLE	HIGH
SUPPORT STAFF			
Counselor	Base = 1.0 per school 750 – 999 = 1.5 per school 1000 – 1249 = 2.0 per school 1250 + = 2.5 per school	1 – 999 = 1.0 per school 1000 – 1499 = 2.0 per school 1500 – 1999 = 2.5 per school 2000 + = 3.0 per school	1 – 749 = 1.0 per school 750 - 1249 = 2.0 per school 1250 – 1499 = 3.0 per school 1500 – 1874 = 4.0 per school 1874 – 2249 = 5.0 per school 2250 + = 6.0 per school
*Custodian	1.0 per school / 30,000 sq. ft. Base of 3.5	1.0 per school / 30,000 sq. ft. Base of 3.5	1.0 per school / 30,000 sq. ft. Base of 3.5
	**For schools that are required to in-house custodians, a .50 allocation will be added to the allotment if the total is less than a whole. (for example, if the allotment is 3.5, it will increase to 4.0).*		
Counselor Clerk	N/A	1.0 per school	1.0 per school
Graduation Coach	N/A	1.0 per school	1.0 per school
ISS	N/A	1.0 per school	1.0 per school
Media Paraprofessional	1.0 per school	1.0 per school	1.0 per school
PAII/Front Desk	1 - 799 = 1.0 per school 800 - 1199 = 2.0 per school 1200 - 1599 = 3.0 per school 1600 - 1999 = 4.0 per school	1 – 999 = 1.0 per school 1000 – 1199 = 2.0 per school 1200 – 1699 = 3.0 per school 1700 - 2199 = 4.0 per school	1 – 999 = 1000 - 1649 = 2.0 per school 3.0 per 1650 - 2299 = school 4.0 per school 5.0 2300 - 2949 = per school 6.0 per school 2950 - 3599 = 7.0 per school 3600 - 4299 =
Virtual Lab Paraprofessional	N/A	N/A	1.0 per school

POSITION	ELEMENTARY	MIDDLE	HIGH
SPECIAL PROGRAMS			
Art Teacher	12 – 17 classes = 0.6 teacher 18 – 23 classes = 0.8 teacher 24 – 29 classes = 1.0 teachers 30 – 35 classes = 1.2 teachers 36 – 41 classes = 1.4 teachers 42 – 47 classes = 1.6 teachers 48 – 53 classes = 1.8 teachers 54 – 59 classes = 2.0 teachers	N/A	N/A
	Every 6 sections/classes above 30 earns an additional .20 allocation. General Ed. Classes with a cushion of 5 or less, add homeroom. Program Manager may make reasonable adjustment with appropriate approval from the CAO and CFO. Five additional .20 allocations are added to total allocation for support teachers.		
Career Technology Intervention (CTI) Teacher/Assistant	N/A	N/A	35 students = 1.0 CTI teacher 46 students = 1.0 CTI teacher/ 1.0 para 57 students = 1.0 CTI teacher/ 2.0 paras 70 students = 2.0 CTI teachers 81 students = 2.0 CTI teachers/ 1.0 para 92 students = 2.0 CTI teachers/ 2.0 paras
Connections	N/A	Each middle school receives a base allocation of 10 Connections teachers, which covers 2.0 CTAE (non-flexible), PE, and the basic connections curriculum programs in Fulton County middle schools. Grade level with the highest	N/A

POSITION	ELEMENTARY	MIDDLE	HIGH
		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)	
EIP/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 earned allotment. Class Size of 19:1	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 earned allotment. Class Size 23:1	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 average to determine the earned allotment. Class Size 23:1
ESOL Teacher/Paraprofessional	Allocations based on needs assessments to serve K-12 qualifying Limited English Proficient students	Allocations based on needs assessments to serve K-12 qualifying Limited English Proficient students	Allocations based on needs assessments to serve K-12 qualifying Limited English Proficient students
General Music/ Chorus Teacher	12 – 17 classes = 0.6 teacher 18 – 23 classes = 0.8 teacher 24 – 29 classes = 1.0 teachers 30 – 35 classes = 1.2 teachers 36 – 41 classes = 1.4 teachers 42 – 47 classes = 1.6 teachers 48 – 53 classes = 1.8 teachers 54 – 59 classes = 2.0 teachers	N/A	N/A

POSITION	ELEMENTARY	MIDDLE	HIGH
	Every 6 sections/classes above 30 earns an additional .20 allocation. General Ed. Classes with a cushion of 5 or less, add homeroom. Program Manager may make reasonable adjustment with appropriate approval from the CAO and CFO. Five additional .20 allocations are added to total allocation for support teachers.		
Instructional Support Teacher	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.	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.	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.
Parent/Bi-lingual Liaison	Allocations based on the number of students identified as having a primary language other than English. 150 - 250 students = .50 251 + students = 1.0	Allocations based on the number of students identified as having a primary language other than English. 150 - 250 students = .50 251 + students = 1.0	Allocations based on the number of students identified as having a primary language other than English. 150 - 250 students = .50 251 + students = 1.0

<table>
<tr><th>POSITION</th><th>ELEMENTARY</th><th>MIDDLE</th><th>HIGH</th></tr>
<tr><td rowspan="2">Physical Education Teachers/Assistants</td><td>4 – 11 classes = 0.4 teacher
12 – 17 classes = 0.6 teacher
18 – 23 classes = 0.8 teacher
24 – 29 classes = 1.0 teachers
30 – 35 classes = 1.2 teachers
36 – 41 classes = 1.4 teachers
42 – 47 classes = 1.6 teachers
48 – 53 classes = 1.8 teachers
54 – 59 classes = 2.0 teachers</td><td>Allocations are part of Connections formula</td><td>N/A</td></tr>
<tr><td colspan="3">Every 6 sections/classes above 30 earns an additional .20 allocation.
General Ed. Classes with a cushion of 5 or less, add homeroom.
An additional .20 allocation may be earned if:
(Grades 4 & 5 total enrollment) / (Grades 4 & 5 total # of classes) * 2 > 57
Program Manager may make reasonable adjustment with appropriate approval from the CAO and CFO.
Five additional .20 allocations are added to total allocation for a Physical Education Support Teacher (PEST).</td></tr>
<tr><td rowspan="2">JROTC</td><td rowspan="2">N/A</td><td rowspan="2">N/A</td><td>< 175 students = 1.0 Officer / 1.0 NCO
175 – 250 students = 1.0 Officer / 2.0 NCOs
251 – 350 students = 1.0 Officer / 3.0 NCOs</td></tr>
<tr><td>Block schedule will use actual enrollment for 1st semester with projected enrollment for 2nd semester and divide by two to determine staffing.</td></tr>
<tr><td>Alternative/Open Campus</td><td>N/A</td><td>N/A</td><td>Based on needs assessment for target groups of students as outlined on the allotment formula for the Alternative/Open Campus High School.</td></tr>
<tr><td>RTI/504 Support</td><td>N/A</td><td>N/A</td><td>.50 per school</td></tr>
</table>

POSITION	ELEMENTARY	MIDDLE	HIGH
School Nurse	N/A	N/A	1.0 per school
School Social Worker	Allocations are assigned based on QBE earnings. FCSS supplements remaining costs with local funds. Growth component added to formula that will consider additional enrollment and new schools. Social Emotional Learning Initiative Allocation: 2 Social Workers assigned to each Learning Community.	Allocations are assigned based on QBE earnings. FCSS supplements remaining costs with local funds. Growth component added to formula that will consider additional enrollment and new schools. Social Emotional Learning Initiative Allocation: 2 Social Workers assigned to each Learning Community.	Allocations are assigned based on QBE earnings. FCSS supplements remaining costs with local funds. Growth component added to formula that will consider additional enrollment and new schools. Social Emotional Learning Initiative Allocation: 2 Social Workers assigned to each Learning Community.
School Psychologist	Allocations are assigned based on QBE earnings. FCSS supplements remaining costs with local funds. Growth component added to formula that will consider additional enrollment and new schools.	Allocations are assigned based on QBE earnings. FCSS supplements remaining costs with local funds. Growth component added to formula that will consider additional enrollment and new schools.	Allocations are assigned based on QBE earnings. FCSS supplements remaining costs with local funds. Growth component added to formula that will consider additional enrollment and new schools.
Special Education Teacher/Paraprofessional	Allocations based on FTE's and IEPs as reviewed by the district	Allocations based on FTE's and IEPs as reviewed by the district	Allocations based on FTE's and IEPs as reviewed by the district

POSITION	ELEMENTARY	MIDDLE	HIGH
TAG Teacher and Lead TAG Teacher	Minimum of .40 teacher per school After minimum need is exceeded, state maximum class size is used to add additional teachers. K-5 = 19	Minimum of 2 teachers per school (with >3.0 TAG teachers IDT allocation is reduced by .50 for every additional 1.0 TAG Teacher) After minimum need is exceeded, state maximum class size is used to add additional teachers. 6-12 = 23	Minimum of 1 teacher per school After minimum need is exceeded, state maximum class size is used to add additional teachers. 6-12 = 23 Tag Career Interns = 3.0
Tech Lab Teacher	N/A	N/A	1.0 teacher per lab Allocations beyond one teacher per lab are based on student enrollment into the program. Class size: 33
World Language	N/A	Class Size 33:1 1 teacher can teach up to 5 classes per day	Class Size 32:1

ADDITION ALLOCATIONS			
Food Service Staff	Allocated by Division of Support Services	Allocated by Division of Support Services	Allocated by Division of Support Services
Pre-K Staff	Regular Class: 22 students = 1.0 teacher / 1.0 Asst **Inclusion Class:** 12 typical students & 8 Sp. Ed. students = 1.0 Reg. teacher, 1.0 Sp. Ed. Teacher 1.0 Reg. asst. plus 1.0 Sp. Ed. Asst.	N/A	N/A
Title I Staff	Funding based on free/reduced lunch students.	Funding based on free/reduced lunch students.	Funding based on free/reduced lunch students.

Unique Learning



Fulton Academy of Virtual Excellence (FAVE)

Grade Level	Class Size
3-5	30
6-8	30
9-11	32

Teacher Allocation	
Grade Level	**Allocation**
Grades 3-5	6.0*
Grades 6-8	9.0*
Connections (middle school only)	3.0*
Grades 9-12	20.0*

***estimates. Actual allocation based on enrollment.**

Support Staff			
Position	**Range**		**Allocation**
Principal	1 per school		1.00
Asst. Principal	1 – 550	= 1.00	2.00
	551 - 1100	= 2.00	
	1101 – 1619	= 3.00	
	1620 – 2499	= 4.00	
	2500 – 2999	= 5.00	
	3000+	= 6.00	
Counselor	1 – 749	= 1.00	2.00
	750 – 1249	= 2.00	
	1250 – 1499	= 3.00	
	1500 -1874	= 4.00	
	1875 – 2249	= 5.00	
	2250+	= 6.00	
Graduation Coach	1 per school		1.00
Instructional Coach (Math)	1 per school		1.00
Instructional Coach (ELA)	1 per school		1.00
RTI/504 Support Specialist	.50 per school		.50
Prof Asst. III	1 per school		1.00
Data Clerk	1 per school		1.00
Counselor Clerk	1 per school		1.00

Fulton Academy of Virtual Excellence (FAVE)

SPECIAL PROGRAMS		
Position	**Allotment Formula**	
EIP 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 earned allotment. Class Size of 19:1	
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 earned allotment. Class Size 23:1	
ESOL	Allocations based on needs assessments in order to serve K-12 qualifying Limited English Proficient students.	
TAG	K-5	Minimum of .40 teacher per school
	6-8	Minimum of 2 teachers per school
	9-12	Minimum of 1 teacher per school
	After minimum need is exceeded, state maximum class size is used to add additional teachers (K-5 = 19; 6-12 = 23)	
World Language (MS)	Offer World Language to all qualified students in grades 6-8 who score on or above Grade Level in Reading on GA Milestones Class Size 33:1 1 teacher can teach up to 5 classes per day	
World Language (HS)	Additional allocations offer our students at least two options of a World Language based upon current offerings and enrollments at each school. This will also provide our students the opportunity to study two or more years of the same language and an opportunity for upper level and AP courses in all World Languages offered. Class Size: 32:1	
Parent/Bi-Lingual Liaisons	Allocations based on the number of students identified as having a primary language other than English.	
	150 – 250 students	0.5 Parent/Community Liaison
	251+ students	1.0 Parent/Community Liaison
Tech Lab Teachers	One teacher per Tech Lab. Allocations beyond one teacher per lab are based on student enrollment program. Class size: 33	
School Social Worker	Allocations are assigned based on QBE earnings. FCSS supplements remaining costs with local funds. Growth component added to formula that will consider additional enrollment and new schools.	

Fulton Academy of Virtual Excellence (FAVE)

Non-Personnel			
Category		**Allotment Formula**	
Per Pupil Allocation		$152	
Flat Rate Allocation		Amount is based on current year average salary.	
SAT Prep Class		.20 of average teacher salary	
Career and Technical Education Programs		• Business	$2,000
		• Career Exploration	$500
ESOL Funds	Allocation based on the % of school population identified as ESOL and/or "language minority"		

Open Campus

The following allocations have been developed to provide an adequate funding model to serve the alternative/open campus program as approved by the Board. No other schools or centers will receive the funding structure as shown below unless such a school is designated as an alternative/open campus as recommended by Curriculum and Instruction and approved by the Board. These allocations will not be adjusted if they stay within an acceptable range as shown below:

Category	Allocation	
	Independence HS	McClarin HS
General Education Teachers (Including at least 1 Health/PE teacher)	10.0	8.0
Administrative Personnel	1.0	1.0
Counselors	1.0	1.0
Data Clerk	1.0	1.0
Bookkeeper	1.0	1.0
PAII Front Office	1.0	1.0
Technology Specialist	1.0	1.0
Building Custodian	3.5	3.5
Clinic Assistant	1.0	1.0
Special Education – Teacher	1.0	1.0
School Police Officer	1.0	1.0
Per Pupil Allocation	$152	$152

Staffing Summary
All Funds

Organization	General Fund	Consolidated Schoolwide	CIP V SPLOST	Title I SWP	Title I	Title VI-B	Program Improvement	Title II-A	Title III	Student Support and Academic Enrichment (SSAE)	COPS School Violence Prevention	Pre-K (Lottery)	Food Service	Pension Gold	Staffing
GOVERNANCE AND STRATEGY															
BOARD	7.00														7.00
SUPERINTENDENT	6.49														6.49
INTERNAL AUDIT	8.00														8.00
PROGRAM EVALUATION	2.00														2.00
CHARTER SCHOOLS	2.00														2.00
SCHOOL FLEX GOVERNANCE	6.00														6.00
STRATEGY MANAGEMENT	2.00														2.00
SAFETY AND SECURITY	6.50														6.50
STUDENT HEALTH SERVICES	3.00														3.00
CAMPUS POLICE	47.00														47.00
PERSONNEL INVESTIGATIONS	3.00														3.00
Sub-Total	**92.99**	-	-	-	-	-	-	-	-	-	-	-	-	-	**92.99**
COMMUNICATIONS															-
COMMUNICATIONS	13.00														13.00
BRDCST & VIDEO TECH	1.00														1.00
Sub-Total	**14.00**	-	-	-	-	-	-	-	-	-	-		-	-	**14.00**
OFFICE OF CHIEF OF ACADEMICS															
ACADEMICS (CURR. & INSTRUCTION)	20.00														20.00
VIRTUAL LEARNING	2.00														2.00
ATHLETICS	1.00														1.00
Sub-Total	**23.00**	-	-	-	-	-	-	-		-	-		-	-	**23.00**
OFFICE OF LEARNING & TEACHING ADMINISTRATION															
LEARNING AND TEACHING (ELEM C&I)	7.00														7.00
JROTC	3.00														3.00
ASSESSMENT (CURR. & INSTRUCTION)	5.00							4.00							9.00
CAREER PREP AND TECH ED (CAREER TECH)	2.00						0.70								2.70
INSTRUCTIONAL TECH/MEDIA SERVICES	3.00														3.00
TEACHING MUSEUMS	3.00														3.00
OFFICE OF CURRICULUM	18.00														18.00
DEPARTMENT OF SPECIALS	7.00														7.00
TEACHING MUSEUMS-CUST	2.00														2.00
Sub-Total	**50.00**	-	-	-	-	-	**0.70**	**4.00**		-	-	-	-	-	**54.70**
STUDENT SUPPORT SERV.															
INSTR. SUPPORT SRVCS	9.00														9.00
STUDENT DISCIPLINE	5.00										1.00				6.00
GUIDANCE/COUNSELING	2.00														2.00
SST/504	1.05														1.05
ESOL	1.40								4.00						5.40
TITLE/NCLB/COMPL.				9.35	17.00					1.00					27.35
YOUTH IN TRANSITION	0.60														0.60
PRE-K REMEDIAL SUPPORT	2.00											4.00			6.00
INTERVENTION SERVICES						1.00									1.00
OFFICE OF STUDENT SUPPORTS	3.00														3.00
PSYCHOLOGY & SOCIAL WORK	5.00														5.00
Sub-Total	**29.05**	-	-	**9.35**	**17.00**	**1.00**	-	-	**4.00**	**1.00**	**1.00**	**4.00**	-	-	**66.40**
SPECIAL EDUCATION															
SPECIAL EDUCATION	15.00					8.00									23.00
Sub-Total	**15.00**	-	-	-	-	**8.00**	-	-	-	-	-	-	-	-	**23.00**

Staffing Summary
All Funds

Organization	General Fund	Consolidated Schoolwide	CIP V SPLOST	Title I SWP	Title I	Title VI-B	Program Improvement	Title II-A	Title III	Student Support and Academic Enrichment (SSAE)	COPS School Violence Prevention	Pre-K (Lottery)	Food Service	Pension Gold	Staffing
FINANCIAL SERVICES															
FINANCIAL SERVICES	5.00														5.00
BUDGET SERVICES	6.25														6.25
ACCOUNTING SERVICES	17.90														17.90
FISCAL SERVICES	16.00														16.00
CONTRACTING/PURCH.	9.75														9.75
RISK MANAGEMENT	4.00														4.00
GRANT SERVICES	4.50														4.50
Sub-Total	**63.40**	-	-	-	-	-	-	-		-	-		-	-	**63.40**
INFORMATION TECH.															
INFORMATION TECH	3.00														3.00
DATA WAREHOUSE	3.00														3.00
STUDENT INFO SYSTEMS	15.00														15.00
RECORD MGT-ARCHIVING	6.00														6.00
INFRASTRUCTURE MGT	29.00														29.00
ENTERPRISE APPLICATIONS	10.00														10.00
SCHOOL TECHNOLOGY SUPPORT	102.00														102.00
INFORMATION TECHNOLOGY SECURITY	2.30														2.30
ACCOUNTABILITY	8.00														8.00
IT-PROGRAM MANAGEMENT	0.20														0.20
Sub-Total	**178.50**	-	-	-	-	-	-	-		-	-		-	-	**178.50**
OPERATIONS															
OPERATIONS	4.00														4.00
FACILITIES SERVICES	2.00														2.00
CUSTODIAL SERVICES	20.00														20.00
BUILDING PROGRAM			28.80												28.80
TRANSPORTATION	999.00														999.00
WAREHOUSE OPERATIONS	25.50														25.50
PRINTING SERVICES	6.00														6.00
MAINTENANCE	145.00														145.00
PORTABLES	2.00														2.00
BUILDING MANAGER	9.00														9.00
PROPERTY CONTROL	3.00														3.00
OPERATIONAL PLANNING	5.00														5.00
CAPITAL IMPROVEMENTS	4.20														4.20
TRANS - CUST SUPPORT	3.00														3.00
SUPPORT-UTILITIES	4.00														4.00
Sub-Total	**1,231.70**	-	**28.80**	-	-	-	-	-		-	-		-	-	**1,260.50**
SCHOOL NUTRITION															
SNP-CENTRAL SUPPORT													29.00		29.00
SNP F&R DISTRICTWIDE													31.75		31.75
Sub-Total	-	-	-	-	-	-	-	-		-	-		**60.75**	-	**60.75**
PG-FINANCIAL SERVICE															
PENSION GOLD														4.60	4.60
Sub-Total	-	-	-	-	-	-	-	-		-	-		-	**4.60**	**4.60**
TALENT															
TALENT (HUMAN RESOURCES)	12.00														12.00
TALENT STAFFING (PERSONNEL SERVICES)	31.00														31.00
TALENT MGT AND ORG DEV (SCH CERT PERSONN	3.00							4.00							7.00
LEARNING AND DEV	6.60							4.40							11.00

Staffing Summary
All Funds

Organization	General Fund	Consolidated Schoolwide	CIP V SPLOST	Title I SWP	Title I	Title VI-B	Program Improvement	Title II-A	Title III	Student Support and Academic Enrichment (SSAE)	COPS School Violence Prevention	Pre-K (Lottery)	Food Service	Pension Gold	Staffing
Sub-Total	**52.60**	-	-	-	-	-	-	**8.40**	-	-	-	-	-	-	**61.00**
ELEMENTARY SCHOOLS															
ABBOTTS HILL ES	63.40					2.00							3.44		68.84
ALPHARETTA ES	72.75					8.00						4.00	3.25		88.00
BARNWELL ES	66.90											4.00	3.38		74.28
BETHUNE ES	9.50	48.10				1.00						4.00	5.06		67.66
BROOKVIEW ES	8.00	43.40										4.00	5.06		60.46
CAMPBELL ES	24.50	57.60				5.00						2.00	5.50		94.60
COGBURN WOODS ES	79.30												3.13		82.42
COLLEGE PARK ES	14.00	60.10			2.00	2.00						4.00	5.63		87.73
CONLEY HILLS ES	17.50	49.50			0.19	4.00						4.00	4.97		80.16
CRABAPPLE CROSSING ES	64.50												2.69		67.19
CREEK VIEW ES	86.20												3.44		89.64
DOLVIN ES	68.60					1.00							3.44		73.04
DUNWOODY SPRINGS ES	17.00	51.15				4.00						4.00	4.44		80.59
JACKSON, ESTHER ES	24.00	57.80				7.00						4.00	4.84		97.64
WEST, EVOLINE C. ES	10.50	61.80										4.00	5.25		81.55
FINDLEY OAKS ES	64.40					3.00						4.00	3.00		74.40
GULLATT ES	12.50	59.10				2.00						4.00	5.63		83.23
HAPEVILLE ES	18.00	51.35				3.00						6.00	5.06		83.41
HEARDS FERRY ES	81.50					2.00						4.00	3.69		91.19
HEMBREE SPRINGS ES	20.00	49.00				2.00						4.00	4.38		79.38
HERITAGE ES	15.00	46.80				5.00						2.00	3.75		72.55
HIGH POINT ES	10.50	60.10				2.00						4.00	4.66		81.26
HILLSIDE ES	70.75					4.00						4.00	2.69		81.44
HOLMES, HAMILTON ES	12.00	57.70										4.00	5.13		78.83
LAKE WINDWARD ES	90.90					9.00							2.81		102.71
LIBERTY POINT ES	24.00	55.35				5.00						4.00	5.25		93.60
NOLAN, LOVE T. ES	16.00	57.00				4.00						4.00	5.69		86.69
MANNING OAKS ES	87.80					1.00						2.00	3.94		94.74
MEDLOCK BRIDGE ES	74.80					2.00						4.00	2.84		83.64
MIMOSA ES	17.00	71.00				3.00						4.00	5.69		100.69
ASA HILLIARD ES	16.50	46.60				5.00						4.00	5.06		77.16
MOUNTAIN PARK ES	85.90					2.00							2.63		90.53
NEW PROSPECT ES	67.30					3.00							2.72		73.02
NORTHWOOD ES	73.08					1.00							3.81		77.89
OCEE ES	74.50					2.00							2.94		79.44
PALMETTO ES	17.00	36.70				3.00						2.00	3.94		62.64
PARKLANE ES	10.00	40.30			0.65	2.00						4.00	4.16		61.11
RANDOLPH ES	8.00	50.50										4.00	4.63		67.13
RENAISSANCE ES	18.00	50.10										4.00	4.56		76.66
RIVER EVES ES	63.10												3.66		66.76
ROSWELL NORTH ES	88.50											4.00	3.50		96.00
LEWIS, S.L. ES	14.50	51.95			0.40	5.00						4.00	4.88		80.73
LEE, SEABORN ES	8.00	40.80										2.00	4.44		55.24
SHAKERAG ES	65.10											2.00	2.81		69.91
SPALDING DRIVE CH. ES	46.90					3.00						4.00	2.63		56.53
STATE BRIDGE ES	63.20											4.00	3.97		71.17
STONEWALL TELL ES	13.50	57.20				1.00						4.00	4.44		80.14
SUMMIT HILL ES	65.15					2.00							3.22		70.37
SWEET APPLE ES	78.20					1.00						4.00	3.13		86.33

Staffing Summary
All Funds

Organization	General Fund	Consolidated Schoolwide	CIP V SPLOST	Title I SWP	Title I	Title VI-B	Program Improvement	Title II-A	Title III	Student Support and Academic Enrichment (SSAE)	COPS School Violence Prevention	Pre-K (Lottery)	Food Service	Pension Gold	Staffing
WILSON CREEK ES	71.40												4.59		75.99
WOODLAND CHARTER ES	101.00					3.00						4.00	4.38		112.38
OAKLEY ES	12.50	56.20			1.00							2.00	5.72		77.42
LAKE FOREST ES	17.00	67.75										6.00	6.53		97.28
ISON SPRINGS ES	22.00	54.10				1.00						4.00	5.44		86.54
BIRMINGHAM FALLS ES	73.35					1.00							2.56		76.91
FELDWOOD ES	15.00	54.30				4.00						4.00	5.38		82.68
CLIFTONDALE ES	12.00	59.40				1.00						4.00	4.88		81.28
WOLF CREEK ES	25.00	61.55				5.00						4.00	5.03		100.58
VICKERY MILL ES	16.00	45.40				5.00						4.00	3.94		74.34
FULTON ACADEMY OF VIRTUAL EXCELLENCE	9.00														9.00
ES HOLDING	12.94					13.00									25.94
Sub-Total	**2,505.42**	**1,709.70**	-	-	**4.24**	**144.00**	-	-		-	-	**170.00**	**247.22**	-	**4,780.58**
MIDDLE SCHOOLS															
AUTREY MILL MS	114.60												4.59		119.19
BEAR CREEK MS	22.50	79.00				3.00							7.31		111.81
CAMP CREEK MS	20.00	51.90				10.00							4.44		86.34
CRABAPPLE MS	86.90					1.00							3.69		91.59
ELKINS POINTE MS	29.00	77.00				4.00							5.19		115.19
HAYNES BRIDGE MS	81.90					4.00							3.47		89.37
HOLCOMB BRIDGE MS	19.00	60.90				4.00							3.38		87.28
HOPEWELL MS	127.80					4.00							4.38		136.18
MCNAIR MS	33.50	62.80				10.00							6.75		113.05
NORTHWESTERN MS	109.45					1.00							4.38		114.83
WEST, PAUL D. MS	26.00	62.95			0.20	6.00							5.59		100.74
RIDGEVIEW MS	23.00	88.70											5.50		117.20
RIVER TRAIL MS	106.80					1.00							6.06		113.86
SANDTOWN MS	27.00	72.60				6.00							5.81		111.41
SANDY SPRINGS MS	25.50	73.00				2.00							5.66		106.16
TAYLOR ROAD MS	115.80					2.00							4.88		122.68
WEBB BRIDGE MS	114.00												4.06		118.06
WOODLAND MS	21.00	60.75				1.00							5.19		87.94
RENAISSANCE MS	26.00	78.40											6.38		110.78
FULTON ACADEMY OF VIRTUAL EXCELLENCE	9.00														9.00
MS HOLDING	12.20														12.20
Sub-Total	**1,150.95**	**768.00**	-	-	**0.20**	**59.00**	-	-		-	-		**96.69**	-	**2,074.84**
HIGH SCHOOLS															
ALPHARETTA HS	183.15					6.00							6.91		196.06
BANNEKER HS	48.50	113.90				11.00							11.41		184.81
CENTENNIAL HS	183.00					8.00							8.63		199.63
CHATTAHOOCHEE HS	158.10					2.00							7.97		168.07
CREEKSIDE HS	44.50	113.00				9.00							10.63		177.13
MILTON HS	170.20					6.00							7.94		184.14
NORTH SPRINGS HS	135.40					3.00							6.63		145.03
NORTHVIEW HS	145.75					2.00							6.63		154.38
RIVERWOOD HS	154.00					3.00							9.69		166.69
ROSWELL HS	188.10					1.00							9.63		198.73
TRI-CITIES HS	39.50	118.95				5.00							9.44		172.89
WESTLAKE HS	177.50					5.00							6.66		189.16
JOHNS CREEK HS	162.40					4.00							8.25		174.65
LANGSTON HUGHES HS	55.50	124.40				9.00							9.94		198.84

Staffing Summary
All Funds

Organization	General Fund	Consolidated Schoolwide	CIP V SPLOST	Title I SWP	Title I	Title VI-B	Program Improvement	Title II-A	Title III	Student Support and Academic Enrichment (SSAE)	COPS School Violence Prevention	Pre-K (Lottery)	Food Service	Pension Gold	Staffing
FLAT SHOALS CENTER	244.96					45.14									290.10
CAMBRIDGE HS	154.30					1.00							7.50		162.80
COLLEGE AND CAREER CAMPUS	14.00														14.00
INNOVATION ACADEMY HS	78.50												5.19		83.69
GLOBAL IMPACT ACADEMY	52.00												5.19		57.19
FULTON ACADEMY OF VIRTUAL EXCELLENCE	50.30														50.30
HS HOLDING	20.95					1.00									21.95
Sub-Total	**2,460.61**	**470.25**	-	-	-	**121.14**	-	-		-	-		**138.19**	-	**3,190.19**
ALTERNATIVE/LEARNING CENTERS															
INDEPENDENCE HS	24.80				0.50										25.30
MCCLARIN HS	5.50	17.70			0.75										23.95
VIRTUAL PROGRAM	25.25														25.25
Sub-Total	**55.55**	**17.70**	-	-	**1.25**	-	-	-		-	-		-	-	**74.50**
STATE GRANT	29.30														29.30
GRAND TOTAL	**7,952.07**	**2,965.65**	**28.80**	**9.35**	**22.69**	**333.14**	**0.70**	**12.40**	**4.00**	**1.00**	**1.00**	**174.00**	**542.84**	**4.60**	**12,052.24**

Five-Year Staffing Summary
All Funds

Organization	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Proposed	FY22 change From FY21
GOVERNANCE AND STRATEGY						
BOARD	7.00	7.00	7.00	7.00	7.00	0.00
SUPERINTENDENT	8.49	7.49	6.49	6.49	6.49	0.00
INTERNAL AUDIT	8.00	8.00	8.00	8.00	8.00	0.00
GRANTS	2.00	2.00	2.00	0.00	0.00	0.00
FCS FOUNDATION	2.00	0.00	0.00	0.00	0.00	0.00
PROGRAM EVALUATION	0.00	0.00	3.00	2.00	2.00	0.00
CHARTER SCHOOLS	0.00	0.00	0.00	2.00	2.00	0.00
SCHOOL FLEX GOVERNANCE	0.00	0.00	0.00	6.00	6.00	0.00
STRATEGY MANAGEMENT	0.00	0.00	0.00	2.00	2.00	0.00
SAFETY AND SECURITY	0.00	0.00	4.50	5.50	6.50	1.00
STUDENT HEALTH SERVICES	0.00	0.00	0.00	3.00	3.00	0.00
CAMPUS POLICE	0.00	0.00	48.00	47.00	47.00	0.00
PERSONNEL INVESTIGATIONS	0.00	0.00	0.00	3.00	3.00	0.00
Sub-Total	**27.49**	**24.49**	**78.99**	**91.99**	**92.99**	**1.00**
COMMUNICATIONS						
COMMUNICATIONS	10.50	11.50	11.50	12.00	13.00	1.00
BRDCST & VIDEO TECH	0.50	1.00	1.00	1.00	1.00	0.00
Sub-Total	**11.00**	**12.50**	**12.50**	**13.00**	**14.00**	**1.00**
OFFICE OF CHIEF OF ACADEMICS						
ACADEMICS (CURR. & INSTRUCTION)	4.00	4.00	5.00	20.00	20.00	0.00
SOUTH LEARNING COMMUNITY	9.00	9.00	8.00	0.00	0.00	0.00
CENTRAL LEARNING COMMUNITY	8.00	8.00	7.00	0.00	0.00	0.00
NORTHEAST LEARNING COMMUNITY	7.50	7.50	7.00	0.00	0.00	0.00
NORTHWEST LEARNING COMMUNITY	6.50	6.50	7.00	0.00	0.00	0.00
ASSESSMENT (CURR. & INSTRUCTION)	10.00	10.00	5.00	0.00	0.00	0.00
ATHLETICS	2.00	2.00	2.00	1.00	1.00	0.00
VIRTUAL LEARNING	3.00	3.00	3.00	2.00	2.00	0.00
ACHIEVEMENT ZONE	4.00	4.00	4.00	0.00	0.00	0.00
INNOVATIVE PROGRAMS	0.00	0.00	2.00	0.00	0.00	0.00
Sub-Total	**54.00**	**54.00**	**50.00**	**23.00**	**23.00**	**0.00**
SCHOOL ACCOUNTABILITY AND GOVERNANCE						
ACCOUNTABILITY (ASSESSMENT & ACCOUNT)	1.50	1.50	2.50	0.00	0.00	0.00
DATA UTILIZATION	2.00	2.00	4.50	0.00	0.00	0.00
CHARTER SCHOOLS	2.00	2.00	2.00	0.00	0.00	0.00
SCHOOL FLEX GOVERNANCE	7.00	7.00	6.00	0.00	0.00	0.00
STRATEGY AND INNOVATION	3.00	2.00	0.00	0.00	0.00	0.00
RESEARCH & EVALUATION	5.50	5.50	0.00	0.00	0.00	0.00
Sub-Total	**21.00**	**20.00**	**15.00**	**0.00**	**0.00**	**0.00**
LEADERSHIP						
STRATEGY MANAGEMENT	0.00	1.00	2.00	0.00	0.00	0.00
Sub-Total	**0.00**	**1.00**	**2.00**	**0.00**	**0.00**	**0.00**
PROF. LEARNING & LEADERSHIP DEVELOPMENT						
PROF. LEARNING-LOCAL	0.00	18.49	15.30	0.00	0.00	0.00
LEARNING AND DEV	20.50	20.50	0.00	0.00	0.00	0.00
Sub-Total	**20.50**	**38.99**	**15.30**	**0.00**	**0.00**	**0.00**
LEARNING AND TEACHING						
ASSESSMENT (CURR. & INSTRUCTION)	0.00	0.00	0.00	9.00	9.00	0.00
LEARNING AND TEACHING (ELEM C&I)	2.00	2.00	2.00	7.00	7.00	0.00
JROTC	3.00	3.00	3.00	3.00	3.00	0.00

Five-Year Staffing Summary
All Funds

Organization	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Proposed	FY22 change From FY21
HEALTH & PE	1.50	1.50	1.50	0.00	0.00	0.00
HUMANITIES (SOCIAL STUDIES)	5.50	6.00	6.00	0.00	0.00	0.00
STEM	4.00	5.00	4.00	0.00	0.00	0.00
ADVANCE STUDIES	2.50	2.50	2.50	0.00	0.00	0.00
CAREER PREP AND TECH ED (CAREER TECH)	6.00	6.00	6.00	4.00	2.70	-1.30
INSTRUCTIONAL TECH/MEDIA SERVICES	6.49	6.00	6.00	3.00	3.00	0.00
TEACHING MUSEUMS	3.00	3.00	3.00	3.00	3.00	0.00
VIRTUAL LEARNING	3.00	3.00	3.00	0.00	0.00	0.00
VISUAL ARTS	2.00	2.00	2.00	0.00	0.00	0.00
PERFORMING ARTS	1.00	1.00	1.00	0.00	0.00	0.00
OFFICE OF CURRICULUM	0.00	0.00	0.00	19.00	18.00	-1.00
DEPARTMENT OF SPECIALS	0.00	0.00	0.00	7.00	7.00	0.00
TEACHING MUSEUMS-CUST	2.00	2.00	2.00	2.00	2.00	0.00
Sub-Total	**41.99**	**43.00**	**42.00**	**57.00**	**54.70**	**-2.30**
STUDENT SUPPORT SERV.						
INSTR. SUPPORT SRVCS	2.00	2.00	2.00	9.00	9.00	0.00
STUDENT DISCIPLINE	3.00	3.00	3.00	6.00	6.00	0.00
SOCIAL WORK	4.00	14.00	4.00	0.00	0.00	0.00
GUIDANCE/COUNSELING	5.00	5.00	5.00	2.00	2.00	0.00
SST/504	1.00	1.00	1.00	1.05	1.05	0.00
ESOL	7.00	7.00	5.40	5.40	5.40	0.00
TITLE/NCLB/COMPL.	25.80	25.77	26.37	27.35	27.35	0.00
YOUTH IN TRANSITION	1.60	1.60	1.60	0.60	0.60	0.00
ATHLETICS	2.00	2.00	2.00	0.00	0.00	0.00
PRE-K REMEDIAL SUPPORT	6.00	6.00	6.00	6.00	6.00	0.00
INTERVENTION SERVICES	2.00	2.00	5.00	1.00	1.00	0.00
OFFICE OF STUDENT SUPPORTS	0.00	0.00	0.00	3.00	3.00	0.00
PSYCHOLOGY & SOCIAL WORK	0.00	0.00	0.00	5.00	5.00	0.00
Sub-Total	**59.40**	**69.37**	**61.37**	**66.40**	**66.40**	**0.00**
SPECIAL EDUCATION	21.00	20.00	20.00	23.00	23.00	0.00
PSYCH. SERVICES	1.00	1.00	0.00	0.00	0.00	0.00
Sub-Total	**22.00**	**21.00**	**20.00**	**23.00**	**23.00**	**0.00**
FINANCIAL SERVICES						
FINANCIAL SERVICES	4.00	4.00	4.00	5.00	5.00	0.00
BUDGET SERVICES	7.50	7.50	7.25	6.25	6.25	0.00
ACCOUNTING SERVICES	14.50	13.50	14.90	17.90	17.90	0.00
FISCAL SERVICES	16.00	16.00	16.00	16.00	16.00	0.00
CONTRACTING/PURCH.	9.75	9.75	9.75	9.75	9.75	0.00
LOCAL SCHL ACCOUNTIN	6.00	6.00	5.00	0.00	0.00	0.00
RISK MANAGEMENT	4.00	4.00	4.00	4.00	4.00	0.00
GRANT SERVICES	0.00	0.00	0.00	4.50	4.50	0.00
Sub-Total	**61.75**	**60.75**	**60.90**	**63.40**	**63.40**	**0.00**
INFORMATION TECH.						
INFORMATION TECH	2.30	2.30	2.30	2.00	3.00	1.00
DATA WAREHOUSE	4.00	3.00	3.00	3.00	3.00	0.00
STUDENT INFO SYSTEMS	16.00	16.00	15.00	15.00	15.00	0.00
RECORD MGT-ARCHIVING	6.00	6.00	6.00	6.00	6.00	0.00
INFRASTRUCTURE MGT	32.00	32.00	32.00	32.00	29.00	-3.00
ENTERPRISE APPLICATIONS	9.00	10.00	10.00	10.00	10.00	0.00
SCHOOL TECHNOLOGY SUPPORT	98.00	102.00	102.00	102.00	102.00	0.00
INFORMATION TECHNOLOGY SECURITY	2.00	2.30	2.30	2.30	2.30	0.00

Five-Year Staffing Summary
All Funds

Organization	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Proposed	FY22 change From FY21
ACCOUNTABILITY	0.00	0.00	0.00	8.00	8.00	0.00
IT-PROGRAM MANAGEMENT	0.00	0.00	0.00	0.20	0.20	0.00
Sub-Total	**169.30**	**173.60**	**172.60**	**180.50**	**178.50**	**-2.00**
HEALTH/SAFETY/RISK						
SAFETY AND SECURITY	3.00	3.00	0.00	0.00	0.00	0.00
CAMPUS POLICE	29.00	43.00	0.00	0.00	0.00	0.00
HEALTH SERVICES	3.00	3.00	3.00	0.00	0.00	0.00
Sub-Total	**35.00**	**49.00**	**3.00**	**0.00**	**0.00**	**0.00**
OPERATIONS						
OPERATIONS	3.00	3.00	3.00	3.00	4.00	1.00
FACILITIES SERVICES	2.00	2.00	2.00	2.00	2.00	0.00
CUSTODIAL SERVICES	21.00	21.00	20.00	20.00	20.00	0.00
BUILDING PROGRAM	28.25	28.95	28.70	28.80	28.80	0.00
TRANSPORTATION	962.00	1,037.00	999.00	999.00	999.00	0.00
WAREHOUSE OPERATIONS	25.50	25.50	25.50	25.50	25.50	0.00
PRINTING SERVICES	6.00	6.00	6.00	6.00	6.00	0.00
MAINTENANCE	138.00	138.00	138.00	138.00	145.00	7.00
PORTABLES	2.00	2.00	2.00	2.00	2.00	0.00
BUILDING MANAGER	9.00	9.00	11.00	9.00	9.00	0.00
PROPERTY CONTROL	3.00	3.00	3.00	3.00	3.00	0.00
OPERATIONAL PLANNING	5.00	5.00	5.00	5.00	5.00	0.00
CAPITAL IMPROVEMENTS	4.20	4.20	4.20	4.20	4.20	0.00
TRANS - CUST SUPPORT	3.00	3.00	3.00	3.00	3.00	0.00
SUPPORT-UTILITIES	4.00	4.00	4.00	4.00	4.00	0.00
Sub-Total	**1,215.95**	**1,291.65**	**1,254.40**	**1,252.50**	**1,260.50**	**8.00**
SCHOOL NUTRITION						
SNP-CENTRAL SUPPORT	25.00	25.00	25.00	29.00	29.00	0.00
SNP F&R DISTRICTWIDE	37.18	35.19	26.44	35.19	31.75	-3.44
Sub-Total	**62.18**	**60.19**	**51.44**	**64.19**	**60.75**	**-3.44**
PG-FINANCIAL SERVICE						
PENSION GOLD	5.00	5.00	4.60	4.60	4.60	0.00
Sub-Total	**5.00**	**5.00**	**4.60**	**4.60**	**4.60**	**0.00**
TALENT						
TALENT (HUMAN RESOURCES)	14.00	15.00	15.00	12.00	12.00	0.00
TALENT STAFFING (PERSONNEL SERVICES)	27.00	27.00	28.00	29.00	31.00	2.00
TALENT MGT AND ORG DEV (SCH CERT PERSONNEL)	5.00	7.00	7.30	8.00	7.00	-1.00
LEARNING AND DEV	22.50	0.00	0.00	11.00	11.00	0.00
Sub-Total	**68.50**	**49.00**	**50.30**	**60.00**	**61.00**	**1.00**
Department Total	***1,875.06***	***1,973.54***	***1,894.40***	***1,899.58***	***1,902.84***	***3.26***
ELEMENTARY SCHOOLS						
ABBOTTS HILL ES	67.65	68.64	69.09	69.69	68.84	-0.85
ALPHARETTA ES	91.84	96.39	92.90	89.93	88.00	-1.92
BARNWELL ES	76.66	78.80	80.54	78.28	74.28	-4.00
BETHUNE ES	82.19	77.80	74.36	71.00	67.66	-3.34
BROOKVIEW ES	65.49	66.25	61.78	62.53	60.46	-2.06
CAMPBELL ES	98.19	99.53	97.00	96.80	94.60	-2.20
COGBURN WOODS ES	84.25	83.65	85.89	81.23	82.42	1.20
COLLEGE PARK ES	91.58	87.23	83.45	90.73	87.73	-3.00
CONLEY HILLS ES	83.69	85.73	83.64	82.26	80.16	-2.10
CRABAPPLE CROSSING ES	70.79	73.28	71.43	67.25	67.19	-0.06
CREEK VIEW ES	85.63	87.51	86.94	85.14	89.64	4.50

Five-Year Staffing Summary
All Funds

Organization	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Proposed	FY22 change From FY21
DOLVIN ES	79.51	79.06	76.80	73.91	73.04	-0.87
DUNWOODY SPRINGS ES	74.99	78.68	80.43	82.99	80.59	-2.40
JACKSON, ESTHER ES	99.95	92.54	93.48	96.95	97.64	0.69
WEST, EVOLINE C. ES	85.90	88.98	87.95	83.45	81.55	-1.90
FINDLEY OAKS ES	68.28	70.25	67.81	73.60	74.40	0.80
GULLATT ES	77.65	83.09	87.09	86.33	83.23	-3.10
HAPEVILLE ES	90.24	88.66	91.84	84.19	83.41	-0.77
HEARDS FERRY ES	87.79	91.78	93.84	91.50	91.19	-0.31
HEMBREE SPRINGS ES	80.77	76.99	77.96	81.59	79.38	-2.21
HERITAGE ES	83.50	79.43	71.64	71.48	72.55	1.08
HIGH POINT ES	86.81	84.18	79.23	76.69	81.26	4.57
HILLSIDE ES	77.58	76.46	83.45	80.13	81.44	1.31
HOLMES, HAMILTON ES	87.71	82.86	82.25	78.64	78.83	0.19
LAKE WINDWARD ES	94.73	98.71	99.79	100.51	102.71	2.20
LIBERTY POINT ES	91.95	93.61	97.19	92.65	93.60	0.95
NOLAN, LOVE T. ES	83.95	93.11	90.94	88.53	86.69	-1.84
MANNING OAKS ES	89.25	95.28	94.71	95.71	94.74	-0.98
MEDLOCK BRIDGE ES	74.00	76.38	78.58	83.26	83.64	0.38
MIMOSA ES	106.85	107.65	99.26	103.59	100.69	-2.90
ASA HILLIARD ES	92.47	88.07	81.18	88.29	77.16	-11.12
MOUNTAIN PARK ES	83.08	89.26	92.15	92.96	90.53	-2.44
NEW PROSPECT ES	71.69	77.29	74.23	74.49	73.02	-1.47
NORTHWOOD ES	79.03	81.27	77.97	78.11	77.89	-0.22
OCEE ES	73.95	75.49	74.84	78.00	79.44	1.44
PALMETTO ES	75.29	71.69	64.79	62.09	62.64	0.55
PARKLANE ES	72.80	72.81	69.13	68.81	61.11	-7.71
RANDOLPH ES	65.46	64.69	65.50	63.68	67.13	3.45
RENAISSANCE ES	74.74	74.36	74.49	77.21	76.66	-0.55
RIVER EVES ES	68.18	68.60	65.86	65.66	66.76	1.09
ROSWELL NORTH ES	88.41	89.36	92.85	91.90	96.00	4.10
LEWIS, S.L. ES	82.24	83.21	88.55	84.08	80.73	-3.35
LEE, SEABORN ES	64.35	66.01	64.91	58.68	55.24	-3.44
SHAKERAG ES	72.10	71.81	73.64	72.24	69.91	-2.32
SPALDING DRIVE CH. ES	56.66	59.64	57.03	58.65	56.53	-2.12
STATE BRIDGE ES	72.11	72.39	71.83	68.56	71.17	2.61
STONEWALL TELL ES	79.15	78.53	77.19	74.56	80.14	5.58
SUMMIT HILL ES	67.24	70.45	70.65	68.88	70.37	1.49
SWEET APPLE ES	79.13	84.40	84.50	85.54	86.33	0.79
WILSON CREEK ES	81.36	81.08	81.96	78.40	75.99	-2.41
WOODLAND CHARTER ES	113.14	124.00	119.95	115.26	112.38	-2.89
OAKLEY ES	85.23	83.28	82.71	80.39	77.42	-2.97
LAKE FOREST ES	113.06	103.56	100.39	101.59	97.28	-4.31
ISON SPRINGS ES	83.10	87.33	88.75	85.09	86.54	1.45
BIRMINGHAM FALLS ES	76.79	78.61	78.93	75.94	76.91	0.98
FELDWOOD ES	86.96	89.75	88.46	84.06	82.68	-1.39
CLIFTONDALE ES	74.96	77.96	77.63	74.31	81.28	6.96
WOLF CREEK ES	85.33	94.01	97.79	106.73	100.58	-6.15
VICKERY MILL ES	79.04	78.04	79.79	74.44	74.34	-0.10
FULTON ACADEMY OF VIRTUAL EXCELLENCE	0.00	0.00	0.00	0.00	9.00	9.00
ES HOLDING	26.49	15.44	10.95	15.24	25.94	10.70
Sub-Total	**4,842.85**	**4,894.85**	**4,849.78**	**4,804.31**	**4,780.58**	**-23.73**

Five-Year Staffing Summary
All Funds

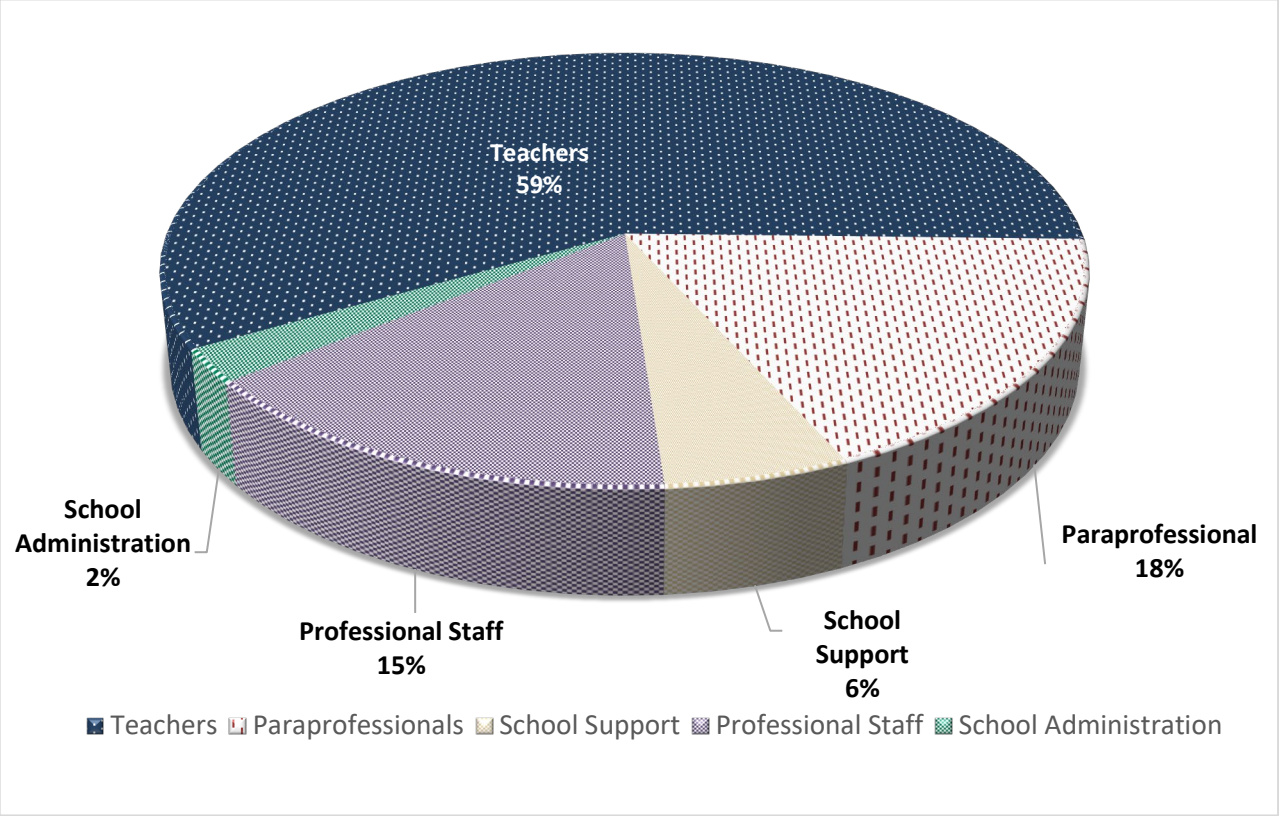
Organization	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Proposed	FY22 change From FY21
MIDDLE SCHOOLS						
AUTREY MILL MS	129.00	130.60	125.60	126.19	119.19	-7.00
BEAR CREEK MS	120.54	120.53	117.30	119.26	111.81	-7.45
CAMP CREEK MS	88.38	87.38	87.73	86.51	86.34	-0.18
CRABAPPLE MS	92.09	91.75	91.05	89.66	91.59	1.93
ELKINS POINTE MS	135.61	128.73	122.00	122.79	115.19	-7.60
HAYNES BRIDGE MS	100.87	101.67	100.51	95.72	89.37	-6.35
HOLCOMB BRIDGE MS	102.93	93.36	86.41	89.05	87.28	-1.77
HOPEWELL MS	143.41	139.91	135.48	136.41	136.18	-0.24
MCNAIR MS	94.70	96.90	97.47	110.05	113.05	3.00
NORTHWESTERN MS	125.01	126.78	125.06	123.19	114.83	-8.36
WEST, PAUL D. MS	105.34	111.69	101.71	102.66	100.74	-1.92
RIDGEVIEW MS	123.94	121.79	116.94	117.84	117.20	-0.64
RIVER TRAIL MS	115.10	119.56	120.06	121.16	113.86	-7.30
SANDTOWN MS	104.28	103.53	107.16	111.76	111.41	-0.35
SANDY SPRINGS MS	104.23	107.98	106.46	107.11	106.16	-0.96
TAYLOR ROAD MS	124.18	125.04	127.31	132.48	122.68	-9.80
WEBB BRIDGE MS	120.73	117.69	116.69	118.09	118.06	-0.02
WOODLAND MS	99.93	93.68	89.84	89.65	87.94	-1.71
RENAISSANCE MS	114.31	119.15	119.14	116.96	110.78	-6.19
FULTON ACADEMY OF VIRTUAL EXCELLENCE	0.00	0.00	0.00	0.00	9.00	9.00
MS HOLDING	6.35	7.70	16.20	10.30	12.20	1.90
Sub-Total	**2,150.89**	**2,145.38**	**2,110.11**	**2,126.85**	**2,074.84**	**-52.01**
HIGH SCHOOLS						
ALPHARETTA HS	194.38	196.71	195.46	199.54	196.06	-3.48
BANNEKER HS	190.58	189.50	170.66	182.58	184.81	2.23
CENTENNIAL HS	197.23	196.41	194.06	204.89	199.63	-5.26
CHATTAHOOCHEE HS	169.24	173.54	170.43	176.84	168.07	-8.77
CREEKSIDE HS	183.35	184.11	177.84	180.33	177.13	-3.20
MILTON HS	191.13	193.73	193.41	194.65	184.14	-10.51
NORTH SPRINGS HS	152.85	154.06	152.64	149.36	145.03	-4.34
NORTHVIEW HS	154.61	154.81	151.61	157.21	154.38	-2.84
RIVERWOOD HS	156.21	165.06	167.45	168.73	166.69	-2.04
ROSWELL HS	190.45	195.65	195.90	203.65	198.73	-4.93
TRI-CITIES HS	178.78	169.70	163.79	172.65	172.89	0.24
WESTLAKE HS	179.37	180.78	183.82	190.89	189.16	-1.73
JOHNS CREEK HS	169.78	173.51	175.50	180.45	174.65	-5.80
LANGSTON HUGHES HS	194.00	191.21	189.99	202.54	198.84	-3.70
FLAT SHOALS CENTER	474.20	387.20	400.20	282.90	290.10	7.20
CAMBRIDGE HS	168.03	171.51	170.28	171.71	162.80	-8.91
COLLEGE AND CAREER CAMPUS	16.00	16.00	14.00	14.00	14.00	0.00
INNOVATION ACADEMY HS	0.00	0.00	2.00	13.50	83.69	70.19
GLOBAL IMPACT ACADEMY	0.00	0.00	0.00	9.00	57.19	48.19
FULTON ACADEMY OF VIRTUAL EXCELLENCE	0.00	0.00	0.00	0.00	50.30	50.30
HS HOLDING	21.85	22.95	25.45	12.55	21.95	9.40
Sub-Total	**3,182.01**	**3,116.46**	**3,094.47**	**3,067.96**	**3,190.19**	**122.23**

Five-Year Staffing Summary
All Funds

Organization	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Proposed	FY22 change From FY21
ALTERNATIVE / LEARNING CENTERS						
INDEPENDENCE HS	50.81	45.00	31.00	24.80	25.30	0.50
MCCLARIN HS	46.29	36.69	23.23	23.00	23.95	0.95
VIRTUAL PROGRAM	25.25	25.25	25.25	25.25	25.25	0.00
Sub-Total	**122.35**	**106.94**	**79.48**	**73.05**	**74.50**	**1.45**
School Total	***10,298.10***	***10,263.62***	***10,133.84***	***10,072.16***	***10,120.10***	***47.94***
STATE GRANT	35.58	35.30	32.36	29.36	29.30	-0.06
GRAND TOTAL	**12,208.74**	**12,272.46**	**12,060.60**	**12,001.10**	**12,052.24**	**51.14**

Elementary School Staff
All Funds

The 2022 elementary school analysis shows a -0.49% projected overall decrease in personnel (-23.73 positions) with the Teacher category representing the majority of the decrease with -38.61 positions. This is due inpart to a decrease of EIP segments. Paraprofessionals increased by 2.59% (21.60 positions) due to an increase in kindergarten student enrollment.

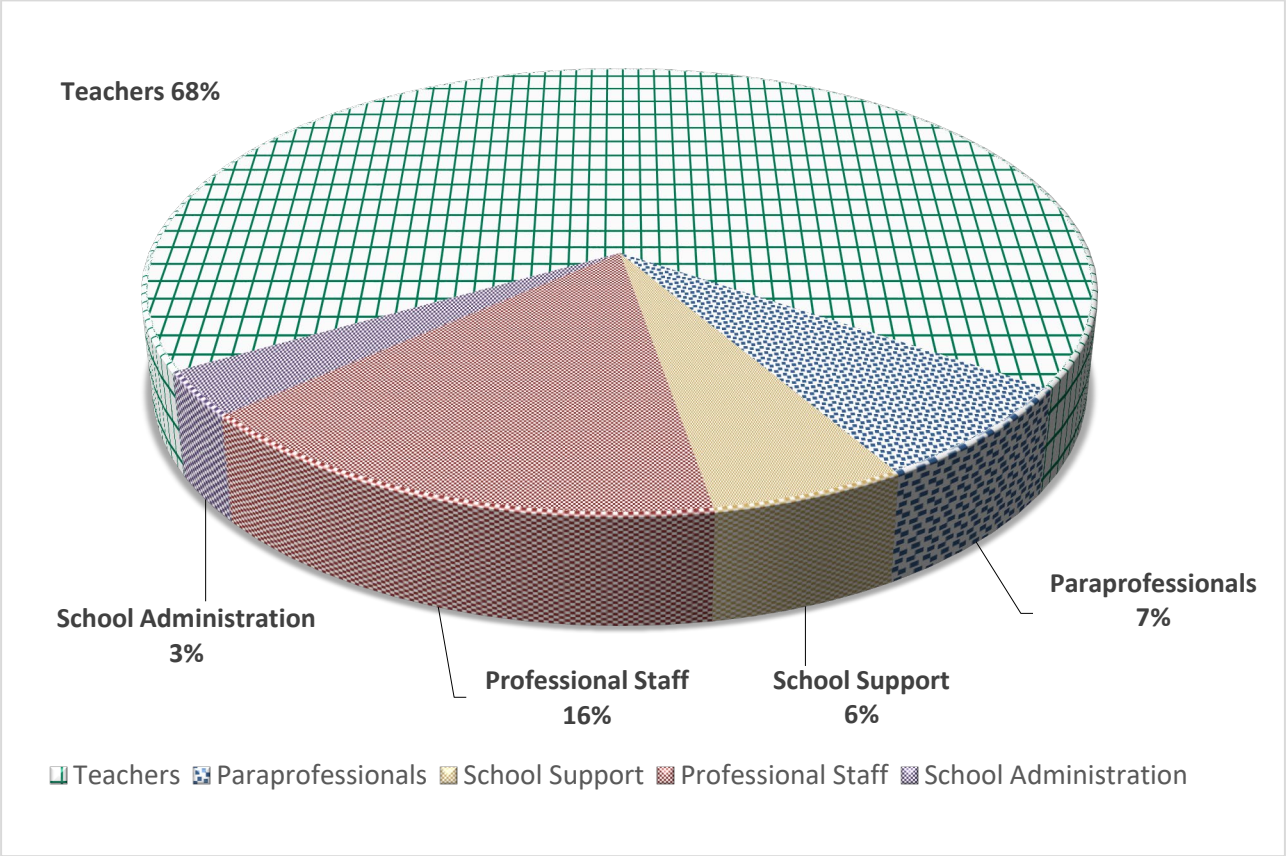


STAFF COMPARISON

Position	FY2021 Earned	FY2022 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	2,846.37	2,807.76	(38.61)	-1.36%
Paraprofessionals	833.00	854.60	21.60	2.59%
School Support	274.25	266.00	(8.25)	-3.01%
Professional Staff	732.69	733.22	0.53	0.07%
School Administration	118.00	119.00	1.00	0.85%
Total	4,804.31	4,780.58	(23.73)	-0.49%

Middle School Staff
All Funds

The 2022 middle school analysis shows a -2.45% projected overall decrease in personnel (52.01 positions) with the Teacher category representing the majority of the decrease with -45.40 positions. This is due to a decrease of approx. 700 students from FY2021.

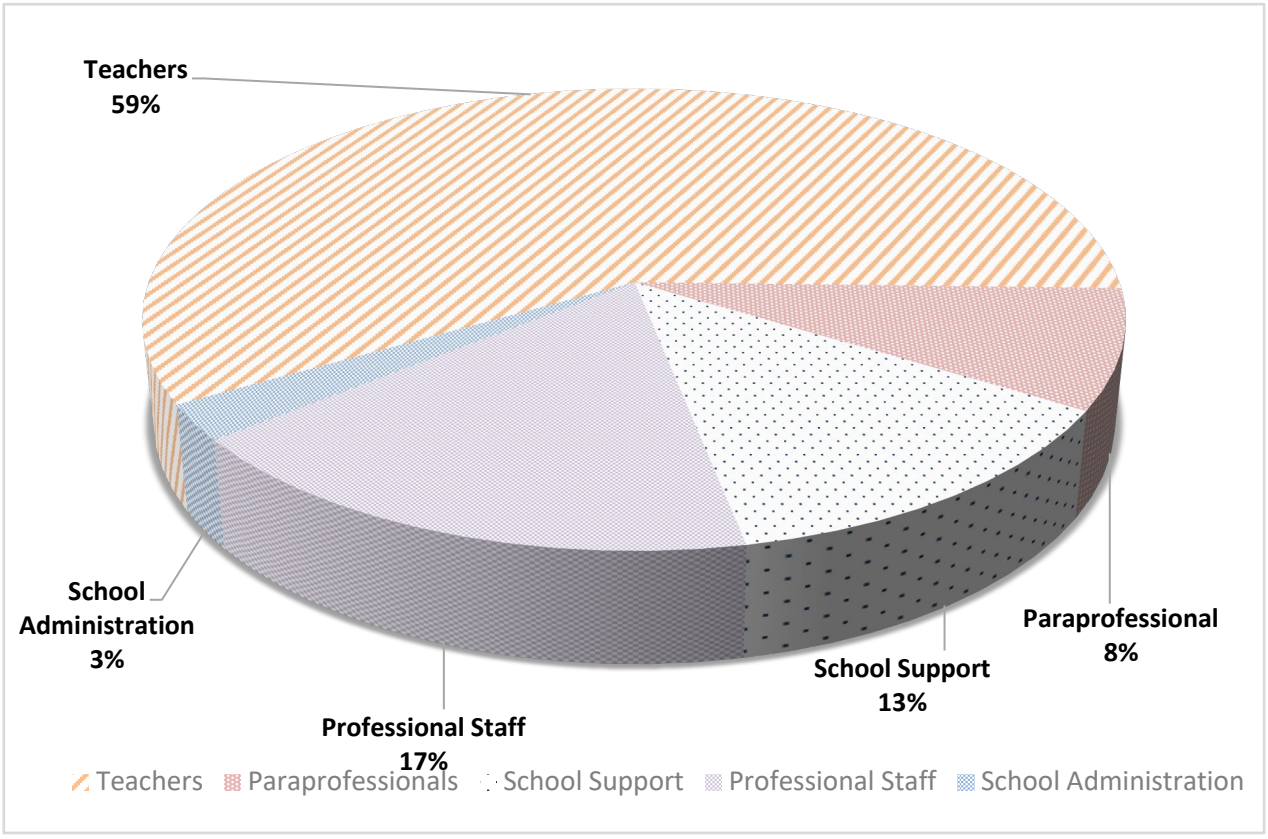


STAFF COMPARISON

Position	FY2021 Earned	FY2022 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	1,454.05	1,408.65	(45.40)	-3.12%
Paraprofessionals	146.50	146.50	0.00	0.00%
School Support	122.30	118.50	(3.80)	-3.11%
Professional Staff	336.00	334.19	(1.81)	-0.54%
School Administration	68.00	67.00	(1.00)	-1.47%
Total	2,126.85	2,074.84	-52.01	-2.45%

High School Staff
All Funds

The 2022 high school analysis shows a 3.94% projected overall increase in personnel (123.68 positions). This increase is to staff the new Virtual Academy serving students in grades 3-11 and two new STEM schools opening in Fall 2021. Teachers represent the majority of the increase with 63.70 positions.

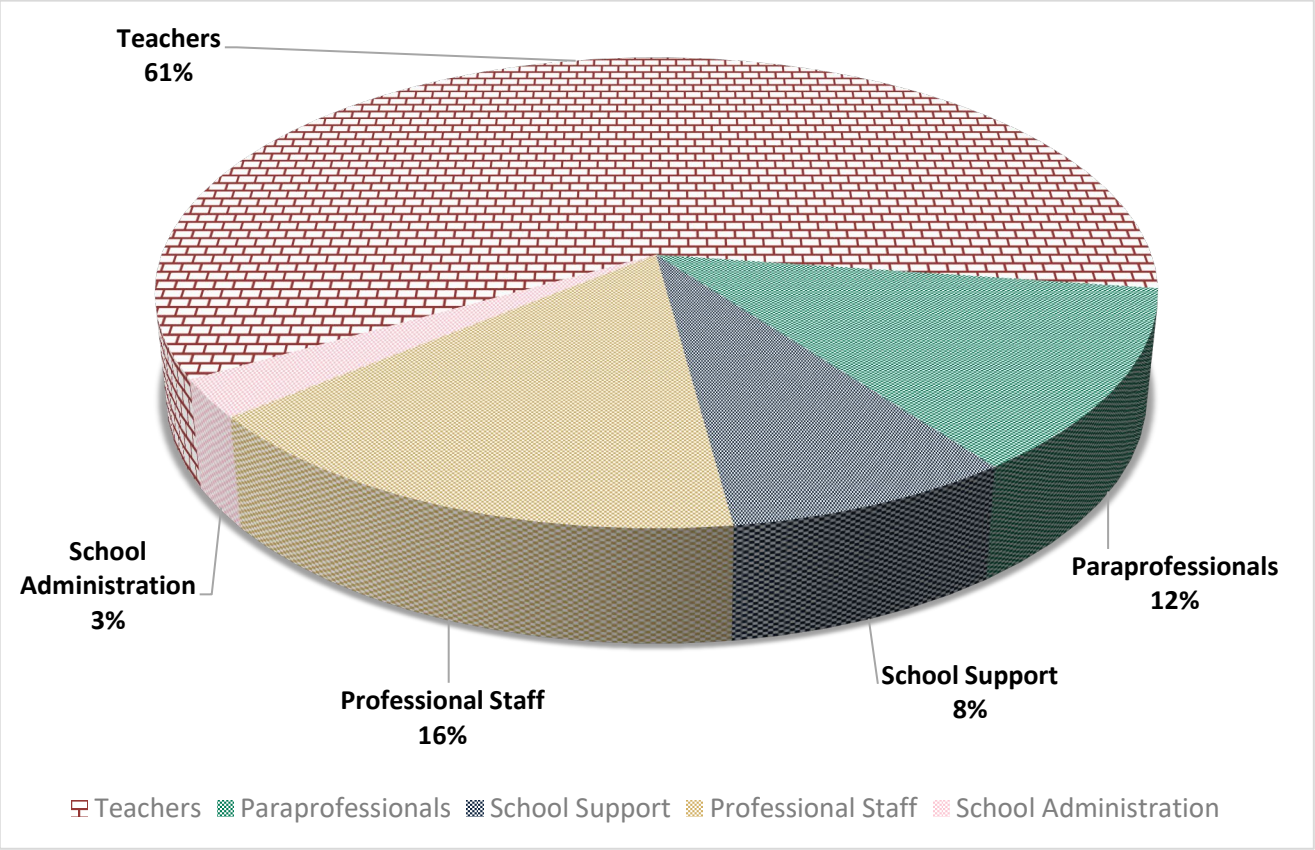


STAFF COMPARISON

Position	FY2021 Earned	FY2022 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	1,854.14	1,917.84	63.70	3.44%
Paraprofessionals	264.00	273.00	9.00	3.41%
School Support	422.96	428.66	5.70	1.35%
Professional Staff	521.91	563.19	41.28	7.91%
School Administration	78.00	82.00	4.00	5.13%
Total	3,141.01	3,264.69	123.68	3.94%

All Schools
All Funds

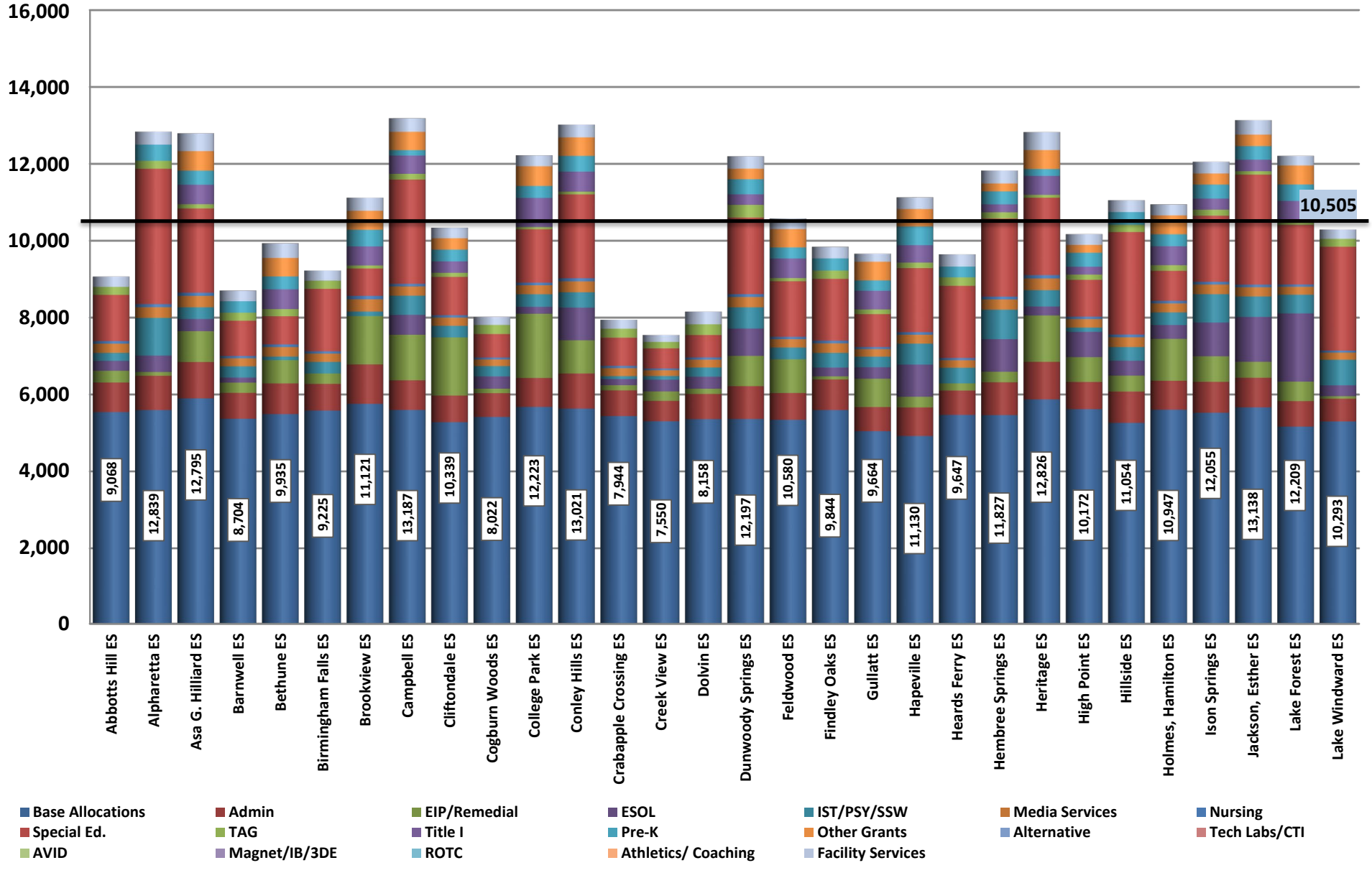
The 2022 total analysis shows a .48% projected overall increase in personnel (47.94 positions) with the Professional Staff position category representing the majority of the increase with 40.0 positions. These positions are needed to staff Virtual Academy and two STEM schools opening in FY22. Teachers decreased by .33% (-20.31 positions) because of the reduction in EIP segments within elementary schools.



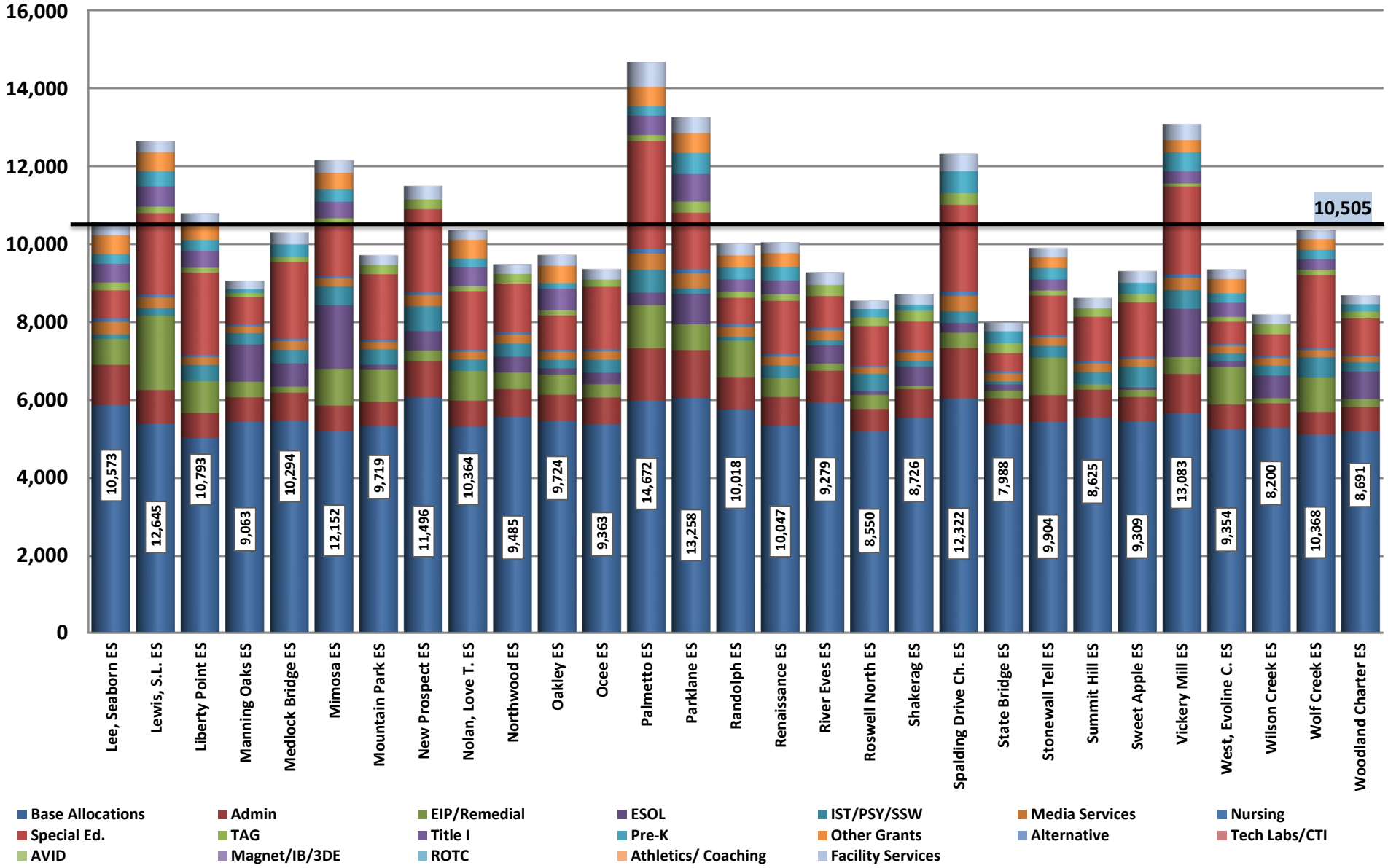
STAFF COMPARISON

Position	FY2021 Earned	FY2022 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	6,154.56	6,134.25	(20.31)	-0.33%
Paraprofessionals	1,243.50	1,274.10	30.60	2.46%
School Support	819.51	813.16	(6.35)	-0.77%
Professional Staff	1,590.59	1,630.59	40.00	2.51%
School Administration	264.00	268.00	4.00	1.52%
Total	10,072.16	10,120.10	47.94	0.48%

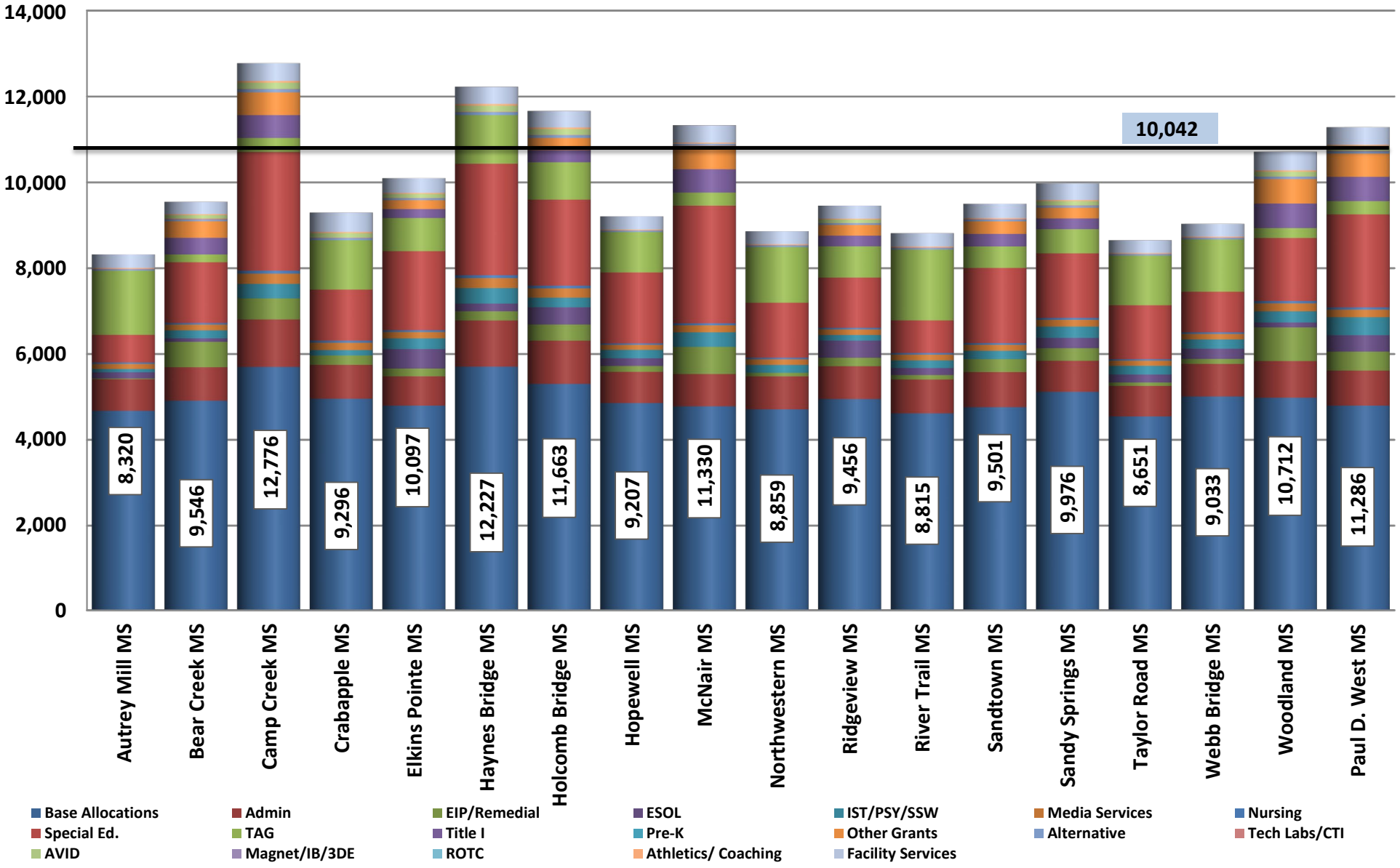
Average Per Pupil Allocations Elementary Schools



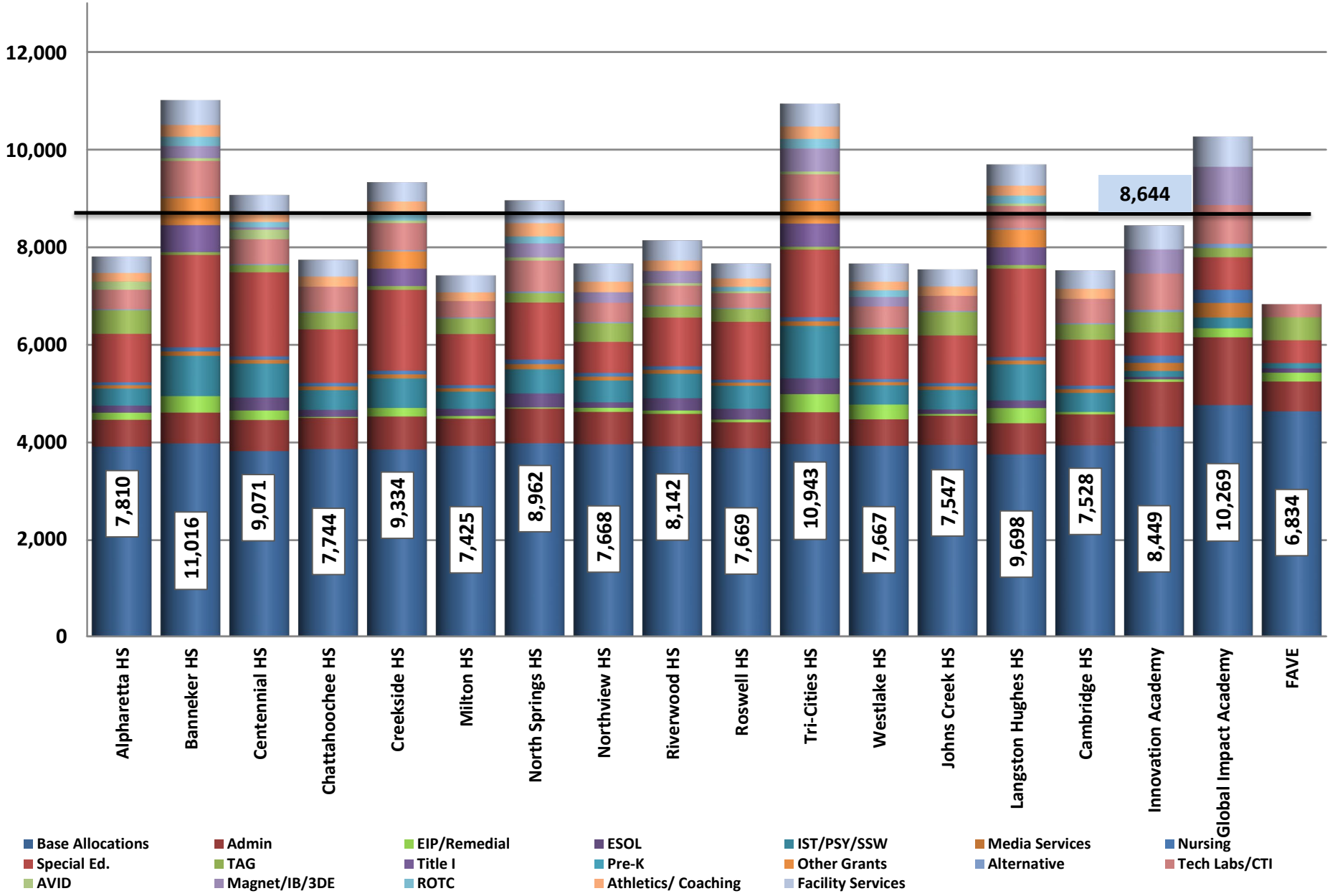
Average Per Pupil Allocations Elementary Schools



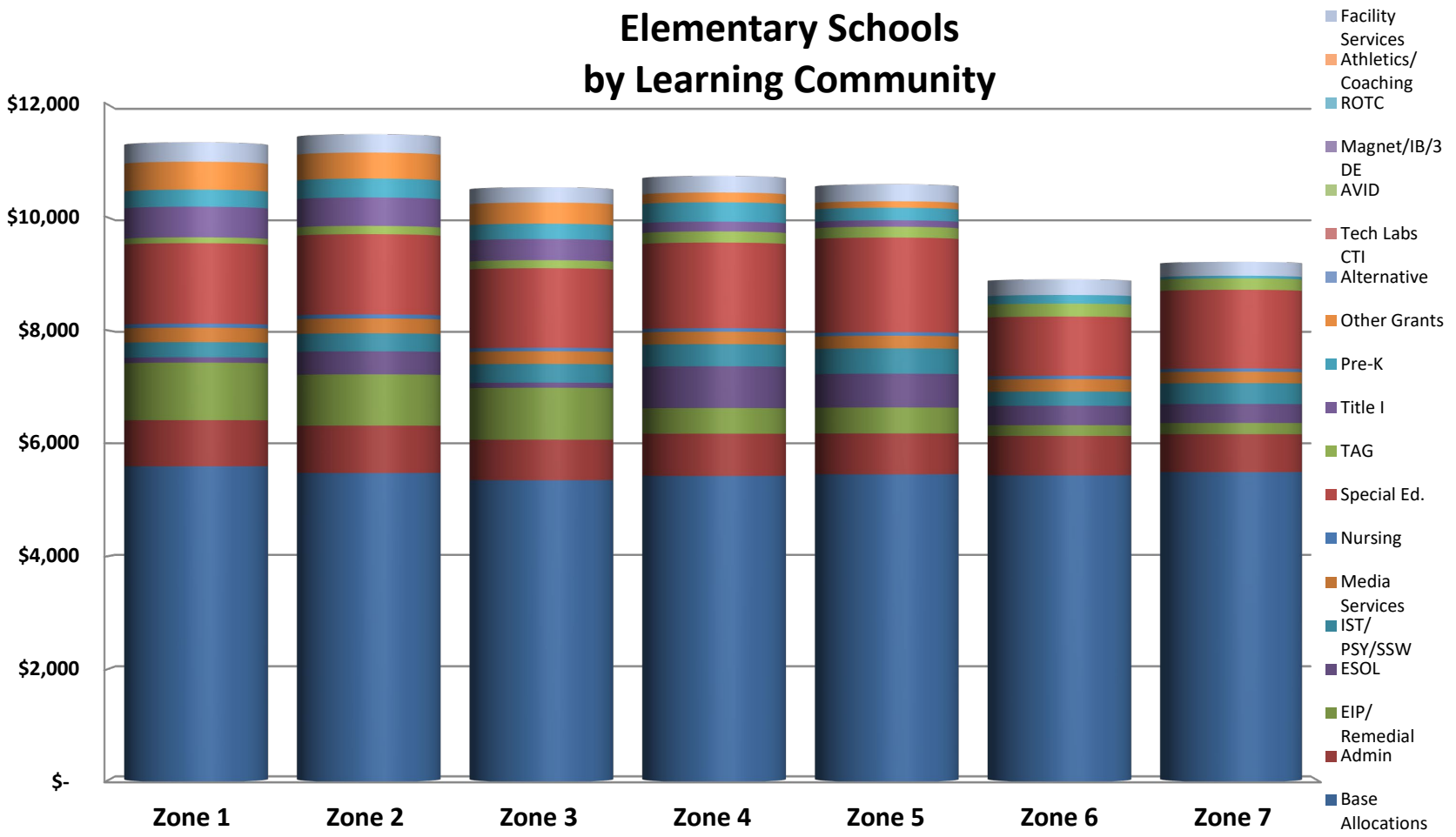
Average Per Pupil Allocations Middle Schools



Average Per Pupil Allocations High Schools

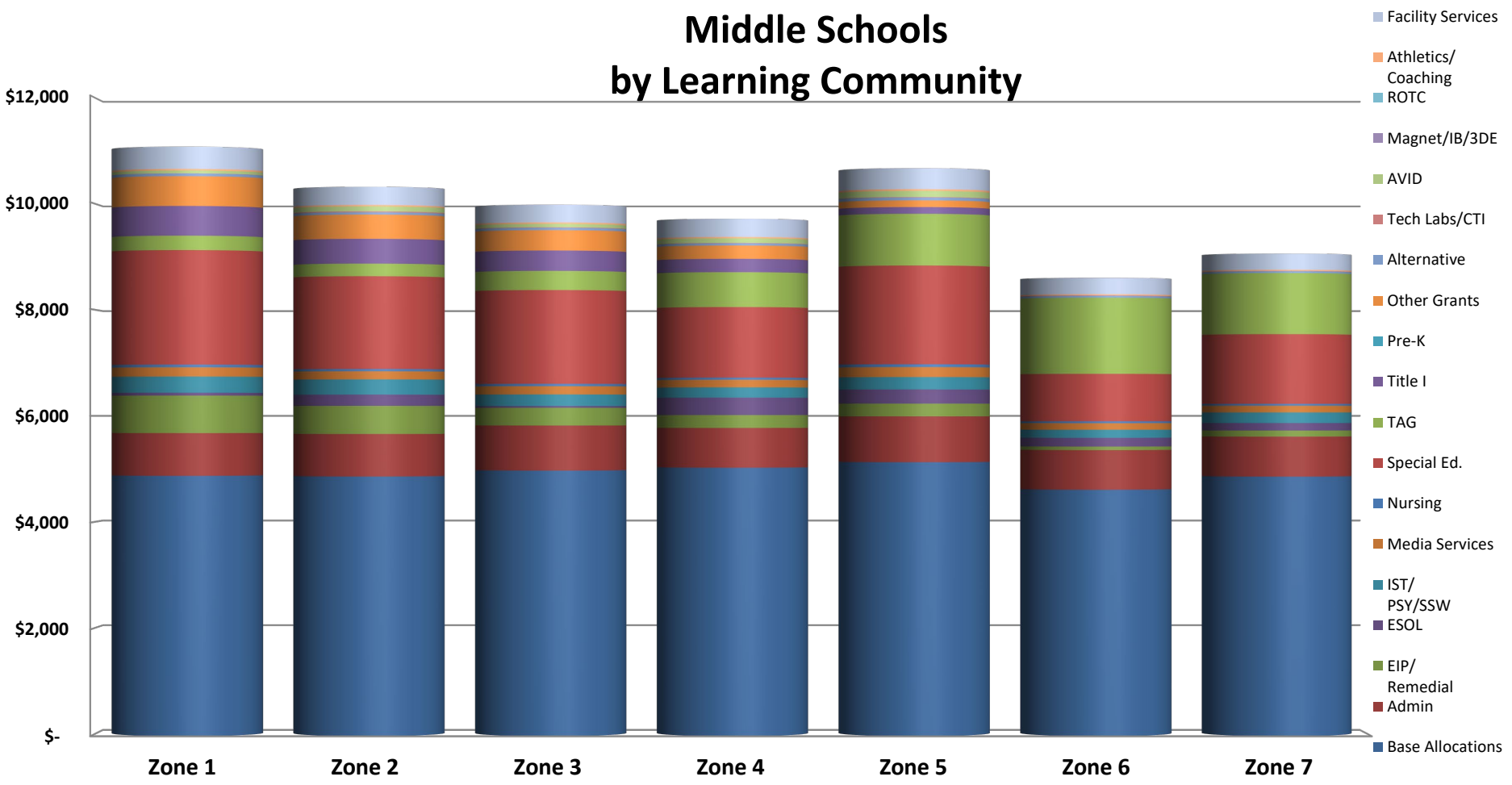


Average Per Pupil Allocations
Elementary Schools
by Learning Community



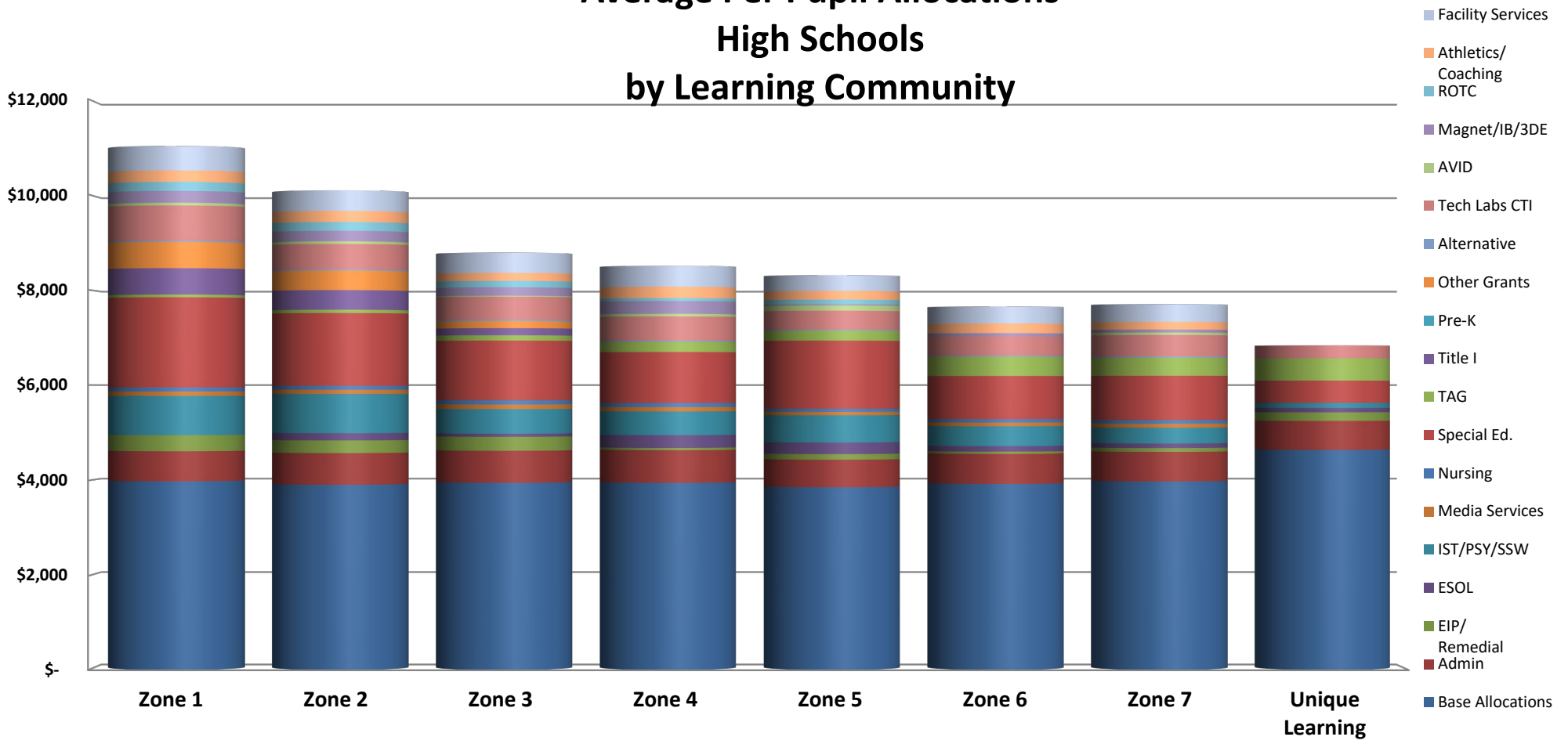
	Enr	Base Allocations	Admin	EIP/ Remedial	ESOL	IST/ PSY/SSW	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Facility Services	Grand Total
Zone 1	3,963	$ 5,594	$ 814	$ 1,014	$ 94	$ 267	$ 254	$ 71	$ 1,417.78	$ 103	$ 540	$ 300	$ 492	$ 341	$ 11,303
Zone 2	4,408	$ 5,475	$ 836	$ 903	$ 407	$ 317	$ 261	$ 73	$ 1,412.90	$ 146	$ 501	$ 333	$ 458	$ 324	$ 11,446
Zone 3	5,799	$ 5,348	$ 715	$ 915	$ 91	$ 329	$ 223	$ 63	$ 1,400.91	$ 141	$ 373	$ 270	$ 373	$ 270	$ 10,512
Zone 4	4,565	$ 5,424	$ 745	$ 452	$ 736	$ 389	$ 220	$ 62	$ 1,508.15	$ 195	$ 173	$ 341	$ 173	$ 292	$ 10,711
Zone 5	6,455	$ 5,452	$ 722	$ 458	$ 595	$ 445	$ 223	$ 62	$ 1,668	$ 191	$ 113	$ 221	$ 113	$ 300	$ 10,564
Zone 6	5,950	$ 5,433	$ 697	$ 189	$ 342	$ 251	$ 217	$ 61	$ 1,042	$ 228		$ 152		$ 275	$ 8,888
Zone 7	6,414	$ 5,491	$ 670	$ 197	$ 335	$ 367	$ 202	$ 57	$ 1,387	$ 200		$ 47		$ 245	$ 9,198

Average Per Pupil Allocations
Middle Schools
by Learning Community



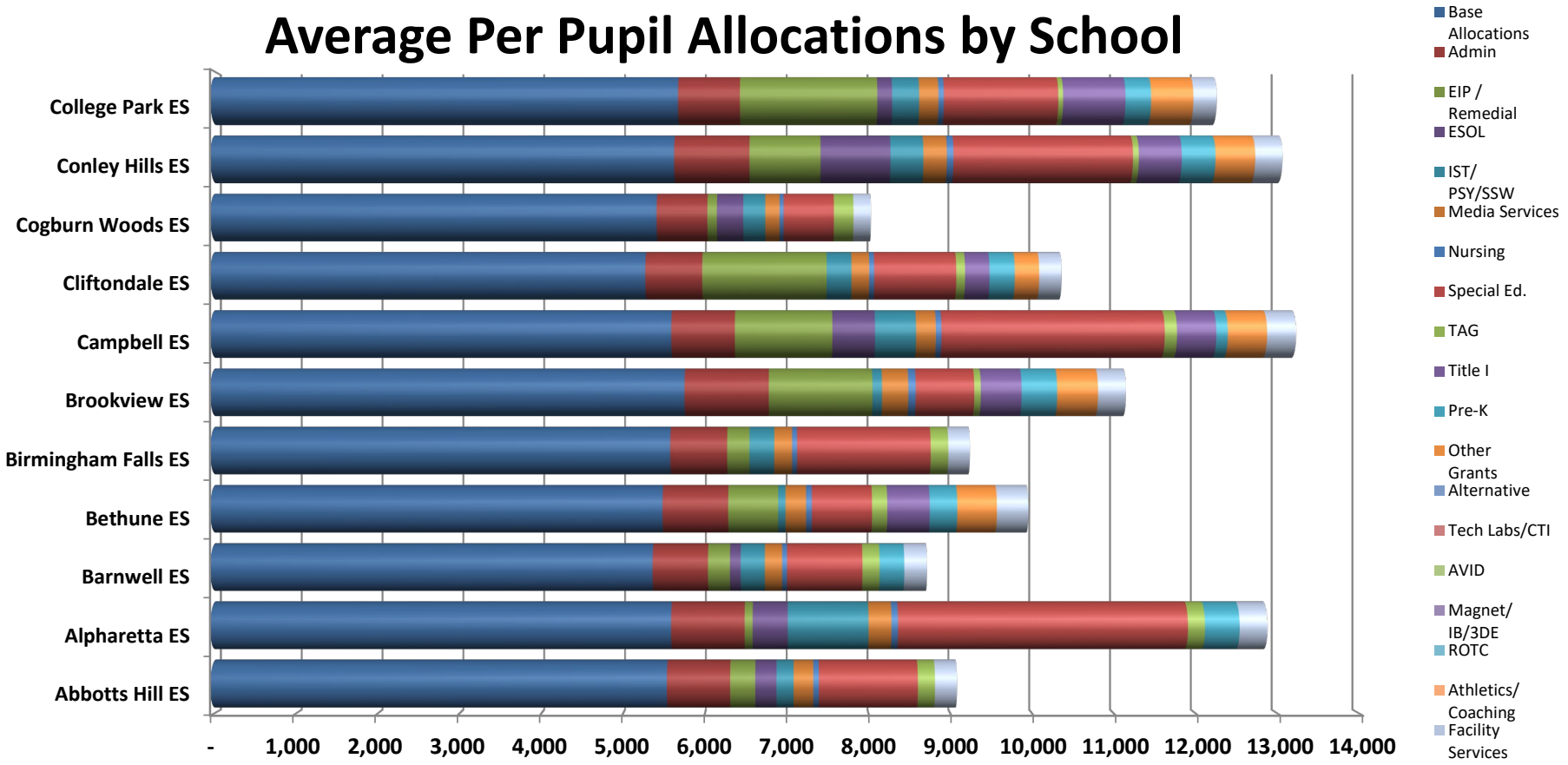
	Enr	Base Allocations	Admin	EIP/ Remedial	ESOL	IST/ PSY/SSW	Media Services	Nursing	Special Ed.	TAG	Title I	Other Grants	Alternative	Tech Labs/CTI	AVID	Athletics/ Coaching	Facility Services	Grand Total
Zone 1	1,651	$ 4,875	$ 800	$ 704	$ 54	$ 302	$ 174	$ 49	$ 2,146	$ 270	$ 557	$ 557	$ 51	$ 3	$ 54	$ 28	$ 418	$ 11,041
Zone 2	1,890	$ 4,863	$ 796	$ 527	$ 211	$ 285	$ 152	$ 43	$ 1,737	$ 236	$ 464	$ 454	$ 44	$ 16	$ 94	$ 25	$ 342	$ 10,290
Zone 3	2,780	$ 4,974	$ 844	$ 333	$ 32	$ 217	$ 155	$ 43	$ 1,757	$ 359	$ 381	$ 381	$ 45	$ 9	$ 64	$ 25	$ 334	$ 9,955
Zone 4	2,017	$ 5,027	$ 746	$ 241	$ 327	$ 192	$ 143	$ 40	$ 1,321	$ 654	$ 250	$ 250	$ 41	$ 7	$ 88	$ 23	$ 342	$ 9,692
Zone 5	3,075	$ 5,130	$ 860	$ 239	$ 265	$ 232	$ 187	$ 52	$ 1,850	$ 968	$ 126	$ 126	$ 54	$ 8	$ 116	$ 30	$ 394	$ 10,638
Zone 6	3,473	$ 4,614	$ 743	$ 66	$ 164	$ 151	$ 124	$ 35	$ 889	$ 1,427			$ 36	$ 7		$ 20	$ 310	$ 8,586
Zone 7	3,442	$ 4,861	$ 749	$ 113	$ 141	$ 199	$ 125	$ 35	$ 1,306	$ 1,144			$ 36	$ 5		$ 20	$ 304	$ 9,040

Average Per Pupil Allocations
High Schools
by Learning Community



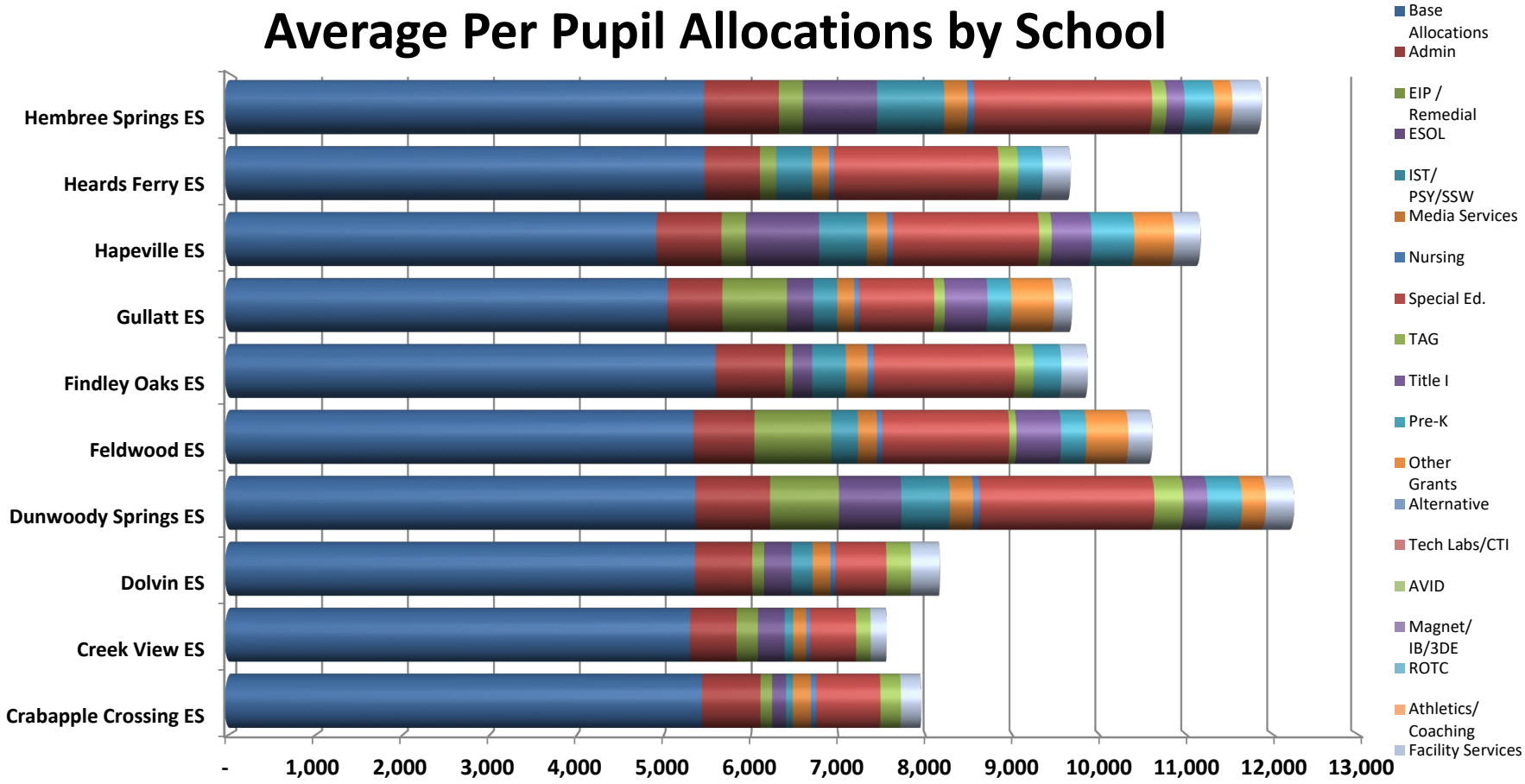
	Enr	Base Allocations	Admin	EIP/ Remedial	ESOL	IST/PSY/ SSW	Media Services	Nursing	Special Ed.	TAG	Title I	Other Grants	Alternative	Tech Labs CTI	AVID	Magnet /IB/3DE	ROTC	Athletics/ Coaching	Facility Services	Grand Total
Zone 1	1,558	$ 3,982	$ 631	$ 337		$ 824	$ 92	$ 83	$ 1,893	$ 57	$ 553	$ 553	$ 27	$ 735	$ 57	$ 247	$ 191	$ 240	$ 513	$ 11,016
Zone 2	3,227	$ 3,909	$ 666	$ 266	$ 151	$ 824	$ 89	$ 81	$ 1,528	$ 69	$ 411	$ 411	$ 26	$ 531	$ 55	$ 220	$ 184	$ 233	$ 432	$ 10,086
Zone 3	4,461	$ 3,951	$ 672	$ 293	$ 65	$ 517	$ 97	$ 87	$ 1,254	$ 110	$ 149	$ 149	$ 28	$ 483	$ 20	$ 178	$ 133	$ 169	$ 425	$ 8,780
Zone 4	3,140	$ 3,950	$ 684	$ 48	$ 268	$ 498	$ 92	$ 83	$ 1,072	$ 213			$ 27	$ 505	$ 57	$ 267	$ 63	$ 238	$ 438	$ 8,503
Zone 5	4,020	$ 3,856	$ 580	$ 117	$ 242	$ 572	$ 72	$ 65	$ 1,430	$ 211			$ 21	$ 396	$ 111	$ 22	$ 99	$ 186	$ 328	$ 8,307
Zone 6	5,536	$ 3,926	$ 632	$ 47	$ 116	$ 415	$ 78	$ 70	$ 908	$ 402			$ 23	$ 405		$ 68		$ 203	$ 356	$ 7,650
Zone 7	6,922	$ 3,979	$ 621	$ 80	$ 96	$ 332	$ 83	$ 75	$ 931	$ 381			$ 24	$ 451	$ 52	$ 62		$ 162	$ 371	$ 7,699
Unique Learning	990	$ 4,640	$ 610	$ 180	$ 90	$ 107			$ 469	$ 469				$ 270						$ 6,834

Average Per Pupil Allocations by School



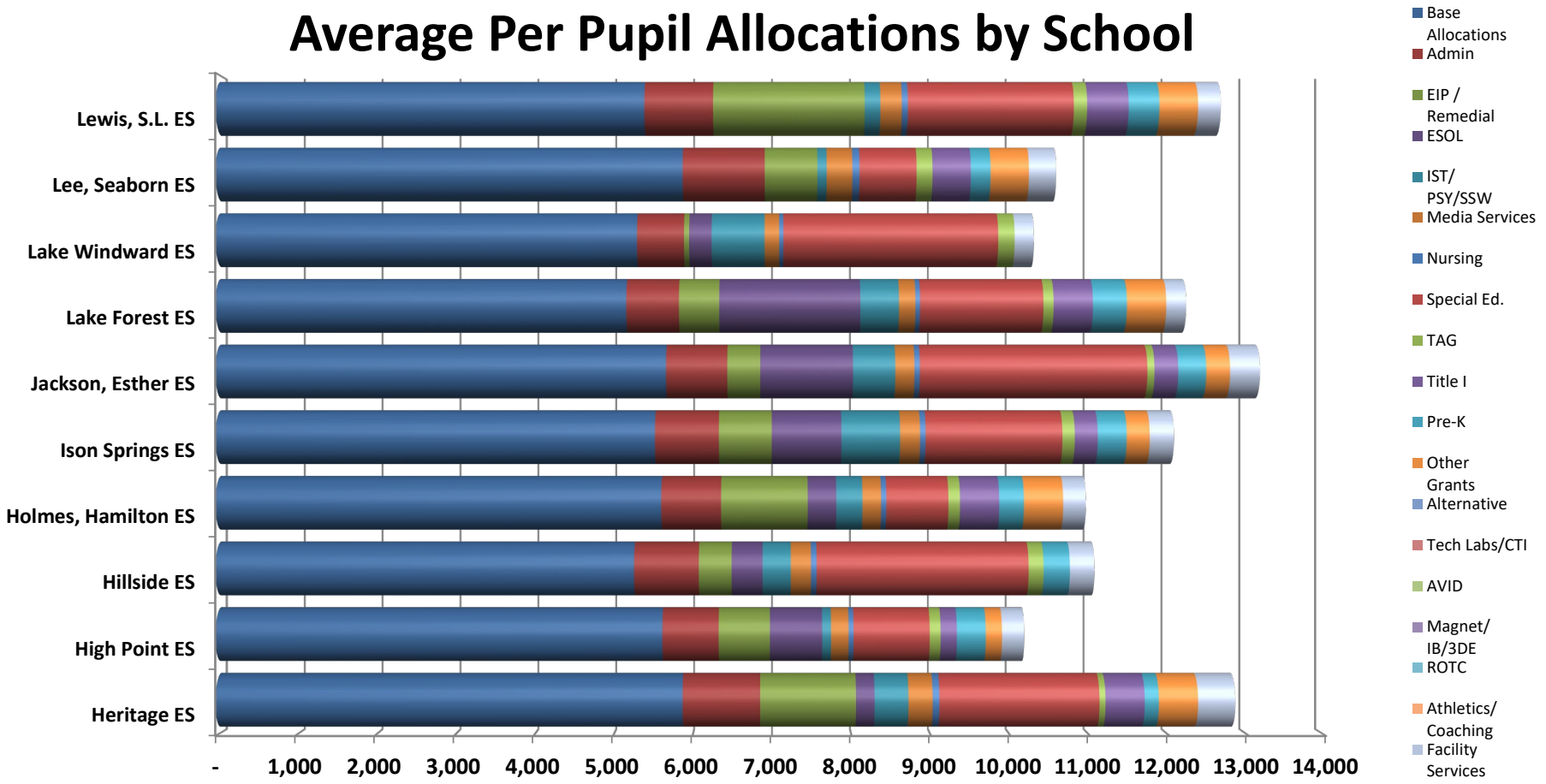
School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	IST/ PSY/SSW	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Facility Services	Grand Total
Abbotts Hill ES	600	$ 5,545	$ 768	$ 305	$ 258	$ 208	$ 240	$ 67	$ 1,202	$ 208				$ 267	$ 9,068
Alpharetta ES	516	$ 5,596	$ 893	$ 97	$ 426	$ 982	$ 279	$ 78	$ 3,522	$ 207		$ 420		$ 339	$12,839
Barnwell ES	685	$ 5,371	$ 673	$ 267	$ 130	$ 294	$ 210	$ 59	$ 916	$ 208		$ 300		$ 276	$ 8,704
Bethune ES	578	$ 5,492	$ 797	$ 607		$ 91	$ 249	$ 70	$ 731	$ 185	$ 516	$ 335	$ 481	$ 383	$ 9,935
Birmingham Falls ES	666	$ 5,585	$ 692	$ 270		$ 302	$ 216	$ 61	$ 1,623	$ 214				$ 262	$ 9,225
Brookview ES	450	$ 5,758	$ 1,024	$ 1,259		$ 116	$ 319	$ 90	$ 711	$ 79	$ 496	$ 432	$ 496	$ 340	$11,121
Campbell ES	597	$ 5,598	$ 772	$ 1,184	$ 518	$ 499	$ 241	$ 67	$ 2,711	$ 149	$ 477	$ 140	$ 477	$ 354	$13,187
Cliftondale ES	667	$ 5,283	$ 691	$ 1,512		$ 302	$ 215	$ 60	$ 996	$ 107	$ 297	$ 306	$ 297	$ 273	$10,339
Cogburn Woods ES	827	$ 5,419	$ 617	$ 116	$ 320	$ 268	$ 174	$ 49	$ 611	$ 237				$ 211	$ 8,022
Conley Hills ES	504	$ 5,633	$ 914	$ 864	$ 850	$ 399	$ 285	$ 80	$ 2,180	$ 71	$ 522	$ 409	$ 482	$ 332	$13,021
College Park ES	613	$ 5,680	$ 752	$ 1,669	$ 179	$ 328	$ 234	$ 66	$ 1,390	$ 58	$ 757	$ 311	$ 513	$ 285	$12,223

Average Per Pupil Allocations by School



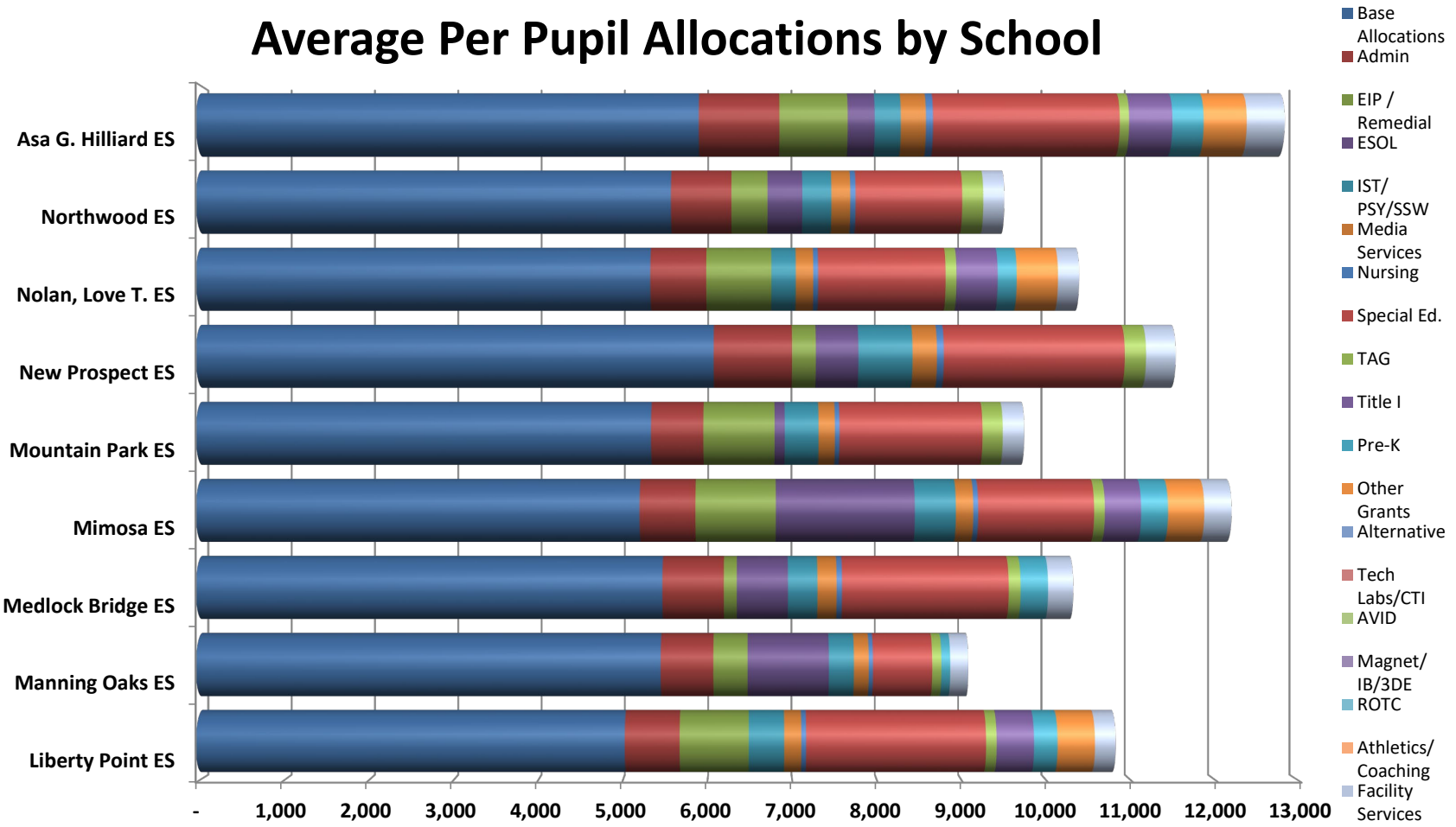
School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	IST/ PSY/SSW	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Facility Services	Grand Total
Crabapple Crossing ES	689	$ 5,440	$ 669	$ 133	$ 160	$ 76	$ 209	$ 58	$ 734	$ 233				$ 232	$ 7,944
Creek View ES	961	$ 5,305	$ 531	$ 243	$ 306	$ 97	$ 150	$ 42	$ 526	$ 167				$ 182	$ 7,550
Dolvin ES	703	$ 5,360	$ 656	$ 135	$ 313	$ 241	$ 204	$ 57	$ 581	$ 279				$ 331	$ 8,158
Dunwoody Springs ES	539	$ 5,364	$ 855	$ 786	$ 712	$ 552	$ 267	$ 75	$ 1,992	$ 331	$ 273	$ 393	$ 273	$ 324	$ 12,197
Feldwood ES	661	$ 5,343	$ 697	$ 878		$ 304	$ 217	$ 61	$ 1,447	$ 81	$ 509	$ 288	$ 478	$ 275	$ 10,580
Findley Oaks ES	579	$ 5,596	$ 796	$ 83	$ 226	$ 383	$ 248	$ 70	$ 1,609	$ 216		$ 317		$ 302	$ 9,844
Gullatt ES	734	$ 5,047	$ 628	$ 737	$ 300	$ 274	$ 196	$ 55	$ 855	$ 121	$ 486	$ 270	$ 486	$ 208	$ 9,664
Hapeville ES	621	$ 4,922	$ 742	$ 278	$ 837	$ 545	$ 231	$ 65	$ 1,668	$ 144	$ 453	$ 487	$ 453	$ 305	$ 11,130
Heards Ferry ES	730	$ 5,472	$ 631	$ 187		$ 408	$ 197	$ 55	$ 1,878	$ 220		$ 281		$ 319	$ 9,647
Hembree Springs ES	541	$ 5,467	$ 852	$ 275	$ 847	$ 766	$ 266	$ 74	$ 2,029	$ 165	$ 206	$ 338	$ 206	$ 336	$ 11,827

Average Per Pupil Allocations by School



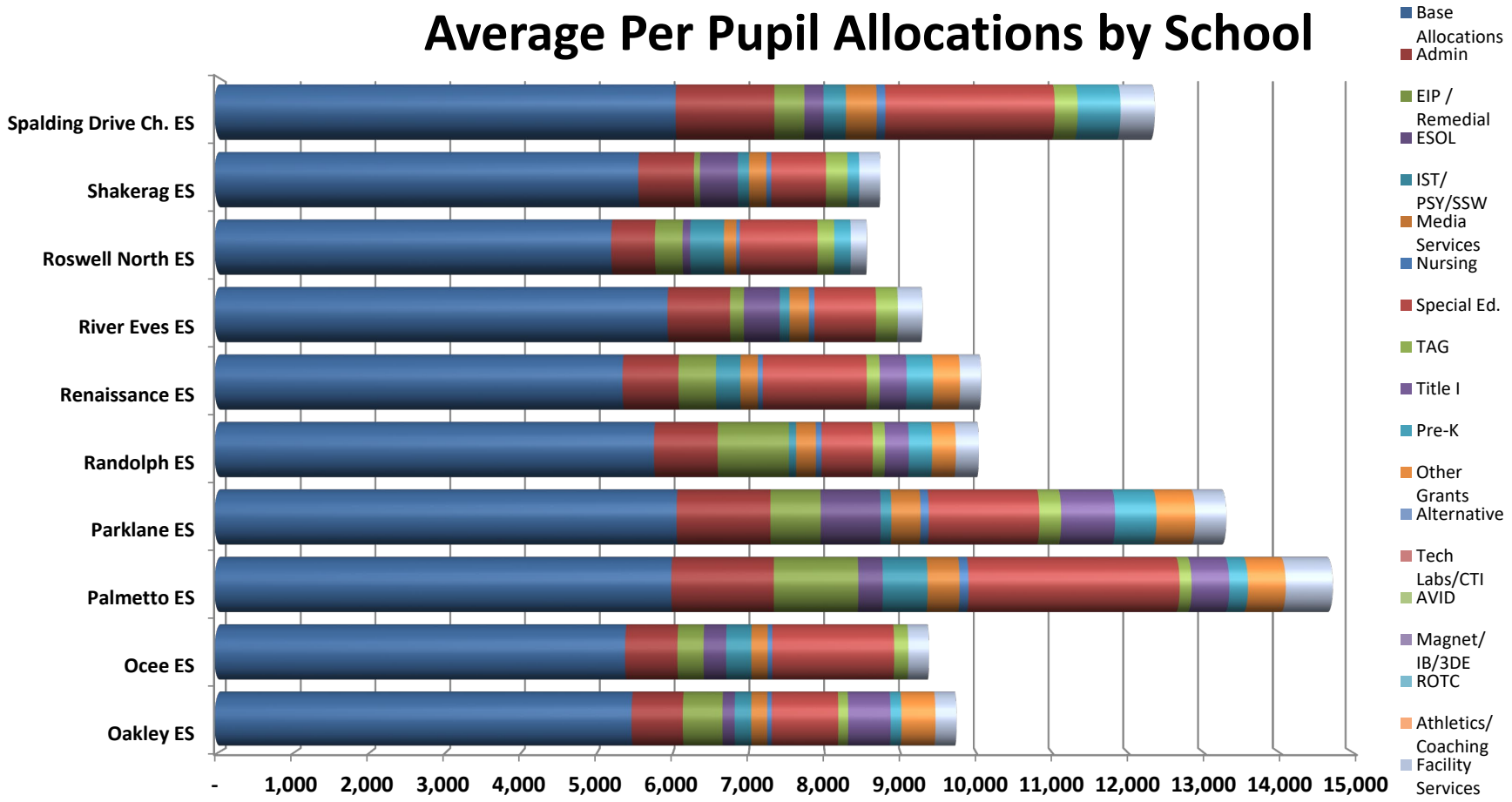
School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	IST/ PSY/SSW	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Facility Services	Grand Total
Heritage ES	472	$ 5,874	$ 976	$ 1,206	$ 233	$ 426	$ 305	$ 85	$2,014	$ 76	$ 493	$ 177	$ 493	$ 468	$ 12,826
High Point ES	651	$ 5,620	$ 708	$ 645	$ 658	$ 112	$ 221	$ 62	$ 958	$ 137	$ 204	$ 364	$ 204	$ 280	$ 10,172
Hillside ES	566	$ 5,264	$ 814	$ 414	$ 389	$ 355	$ 254	$ 71	$2,666	$ 189		$ 330		$ 309	$ 11,054
Holmes, Hamilton ES	612	$ 5,605	$ 753	$ 1,090	$ 359	$ 329	$ 235	$ 66	$ 781	$ 146	$ 493	$ 311	$ 493	$ 286	$ 10,947
Ison Springs ES	573	$ 5,527	$ 804	$ 665	$ 877	$ 737	$ 251	$ 70	$1,720	$ 156	$ 289	$ 364	$ 289	$ 305	$ 12,055
Jackson, Esther ES	598	$ 5,666	$ 771	$ 415	$ 1,167	$ 532	$ 240	$ 67	$2,862	$ 89	$ 299	$ 353	$ 299	$ 377	$ 13,138
Lake Forest ES	696	$ 5,166	$ 662	$ 507	$ 1,775	$ 486	$ 207	$ 58	$1,552	$ 128	$ 494	$ 428	$ 494	$ 251	$ 12,209
Lake Windward ES	779	$ 5,301	$ 592	$ 65	$ 282	$ 666	$ 184	$ 52	$2,703	$ 206				$ 243	$ 10,293
Lee, Seaborn ES	446	$ 5,874	$1,033	$ 663		$ 117	$ 322	$ 90	$ 717	$ 200	$ 482	$ 248	$ 482	$ 343	$ 10,573
Lewis, S.L. ES	533	$ 5,393	$ 865	$ 1,908		$ 196	$ 270	$ 76	$2,088	$ 167	$ 523	$ 387	$ 485	$ 287	$ 12,645

Average Per Pupil Allocations by School

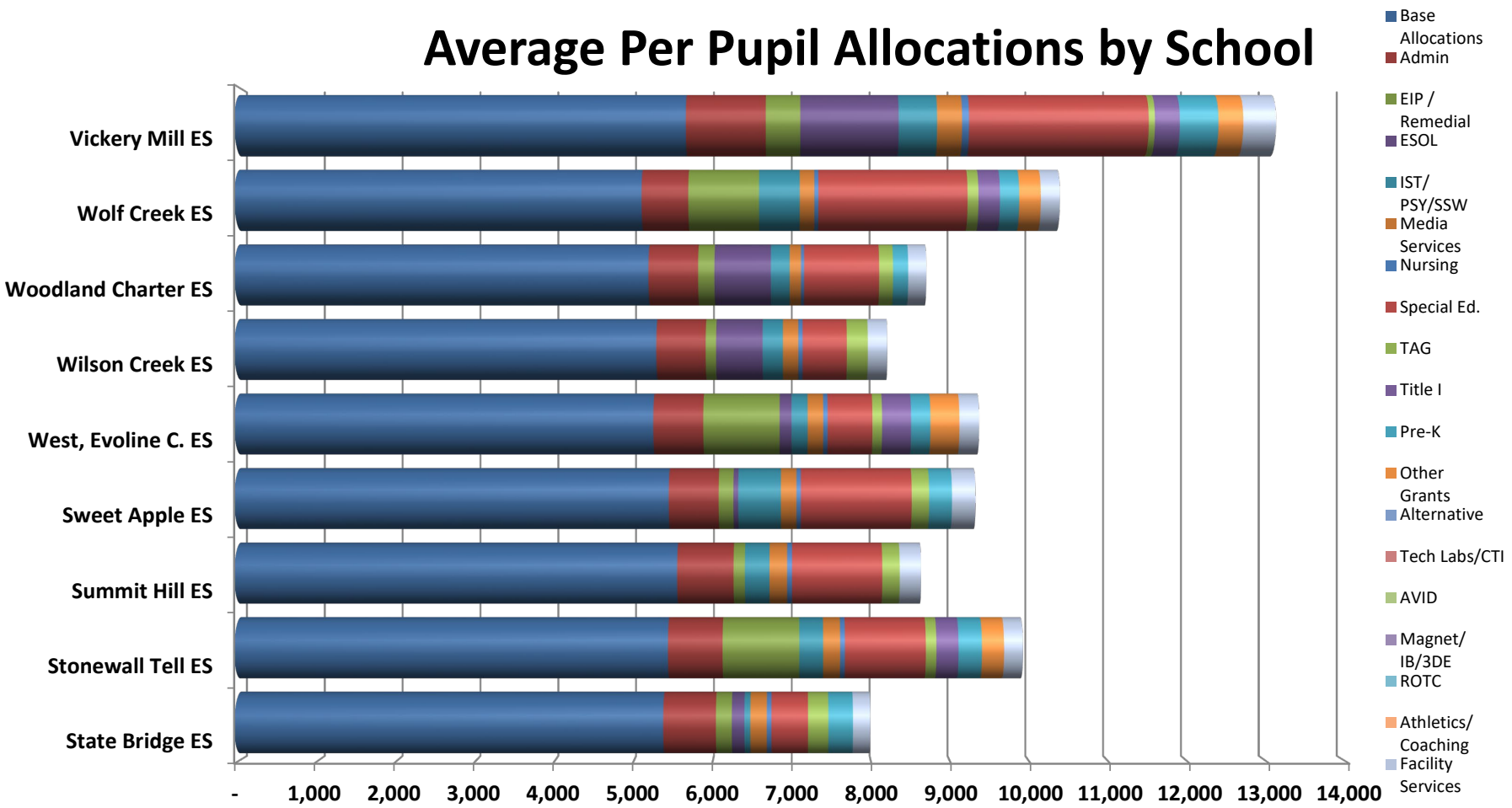


School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	IST/ PSY/SSW	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Facility Services	Grand Total
Liberty Point ES	716	$ 5,032	$ 644	$ 812		$ 416	$ 201	$ 56	$2,111	$ 124	$ 438	$ 276	$ 438	$ 244	$ 10,793
Manning Oaks ES	825	$ 5,453	$ 619	$ 402	$ 954	$ 293	$ 174	$ 49	$ 695	$ 108		$ 104		$ 212	$ 9,063
Medlock Bridge ES	639	$ 5,473	$ 721	$ 152	$ 600	$ 347	$ 225	$ 63	$1,956	$ 139		$ 322		$ 296	$ 10,294
Mimosa ES	703	$ 5,205	$ 656	$ 944	$ 1,631	$ 481	$ 204	$ 57	$1,360	$ 127	$ 425	$ 316	$ 425	$ 321	$ 12,152
Mountain Park ES	750	$ 5,340	$ 614	$ 837	$ 119	$ 397	$ 192	$ 54	$1,677	$ 238				$ 252	$ 9,719
New Prospect ES	501	$ 6,075	$ 920	$ 279	$ 499	$ 635	$ 287	$ 80	$2,123	$ 249				$ 349	$ 11,496
Nolan, Love T. ES	702	$ 5,331	$ 656	$ 764		$ 287	$ 205	$ 57	$1,496	$ 127	$ 484	$ 223	$ 484	$ 249	$ 10,364
Northwood ES	649	$ 5,573	$ 710	$ 424	$ 408	$ 341	$ 221	$ 62	$1,251	$ 247				$ 247	$ 9,485
Asa G. Hilliard ES	487	$ 5,900	$ 946	$ 801	$ 317	$ 306	$ 295	$ 83	$2,191	$ 110	$ 508	$ 367	$ 508	$ 463	$ 12,795

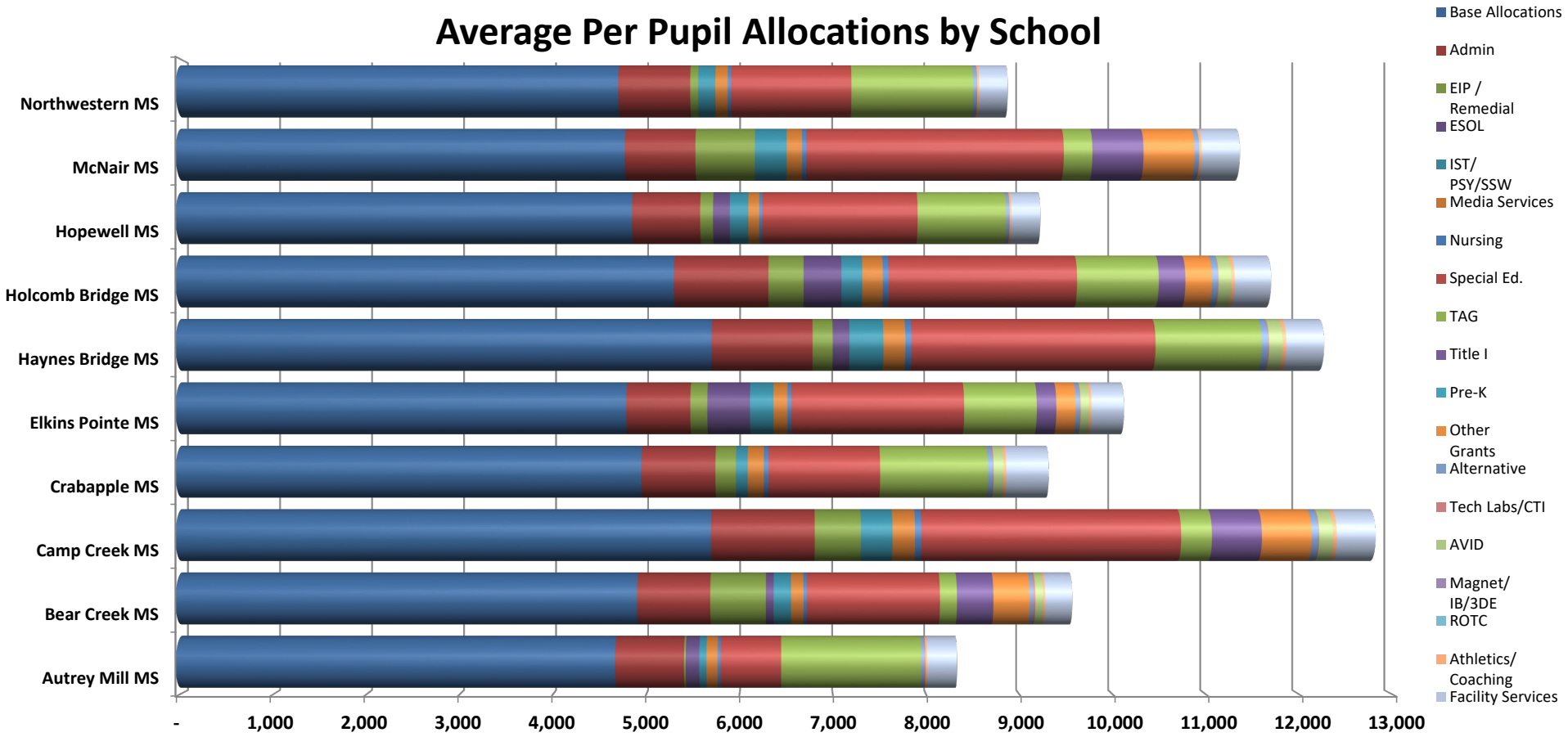
Average Per Pupil Allocations by School



School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	IST/ PSY/SSW	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Facility Services	Grand Total
Oakley ES	686	$ 5,465	$ 672	$ 520	$ 160	$ 217	$ 210	$ 59	$ 872	$ 130	$ 556	$ 142	$ 446	$ 276	$ 9,724
Ocee ES	672	$ 5,381	$ 686	$ 342	$ 296	$ 330	$ 214	$ 60	$ 1,598	$ 186				$ 271	$ 9,363
Palmetto ES	343	$ 5,987	$ 1,344	$ 1,107	$ 321	$ 587	$ 419	$ 117	$ 2,766	$ 156	$ 494	$ 244	$ 494	$ 637	$ 14,672
Parklane ES	375	$ 6,056	$ 1,229	$ 659	$ 785	$ 140	$ 383	$ 107	$ 1,448	$ 285	$ 707	$ 543	$ 507	$ 408	$ 13,258
Randolph ES	553	$ 5,760	$ 833	$ 935		$ 95	$ 260	$ 73	$ 671	$ 161	$ 311	$ 304	$ 311	$ 303	$ 10,018
Renaissance ES	629	$ 5,348	$ 733	$ 491		$ 320	$ 228	$ 64	$ 1,364	$ 170	$ 353	$ 345	$ 353	$ 278	$ 10,047
River Eves ES	563	$ 5,937	$ 819	$ 182	$ 470	$ 129	$ 255	$ 72	$ 807	$ 285				$ 323	$ 9,279
Roswell North ES	891	$ 5,199	$ 573	$ 362	$ 100	$ 442	$ 161	$ 45	$ 1,020	$ 220		$ 215		$ 212	$ 8,550
Shakerag ES	633	$ 5,555	$ 728	$ 79	$ 497	$ 147	$ 227	$ 64	$ 718	$ 282		$ 154		$ 276	$ 8,726
Spalding Drive Ch. ES	356	$ 6,043	$ 1,295	$ 394	$ 250	$ 294	$ 404	$ 113	$ 2,218	$ 300		$ 561		$ 450	$ 12,322

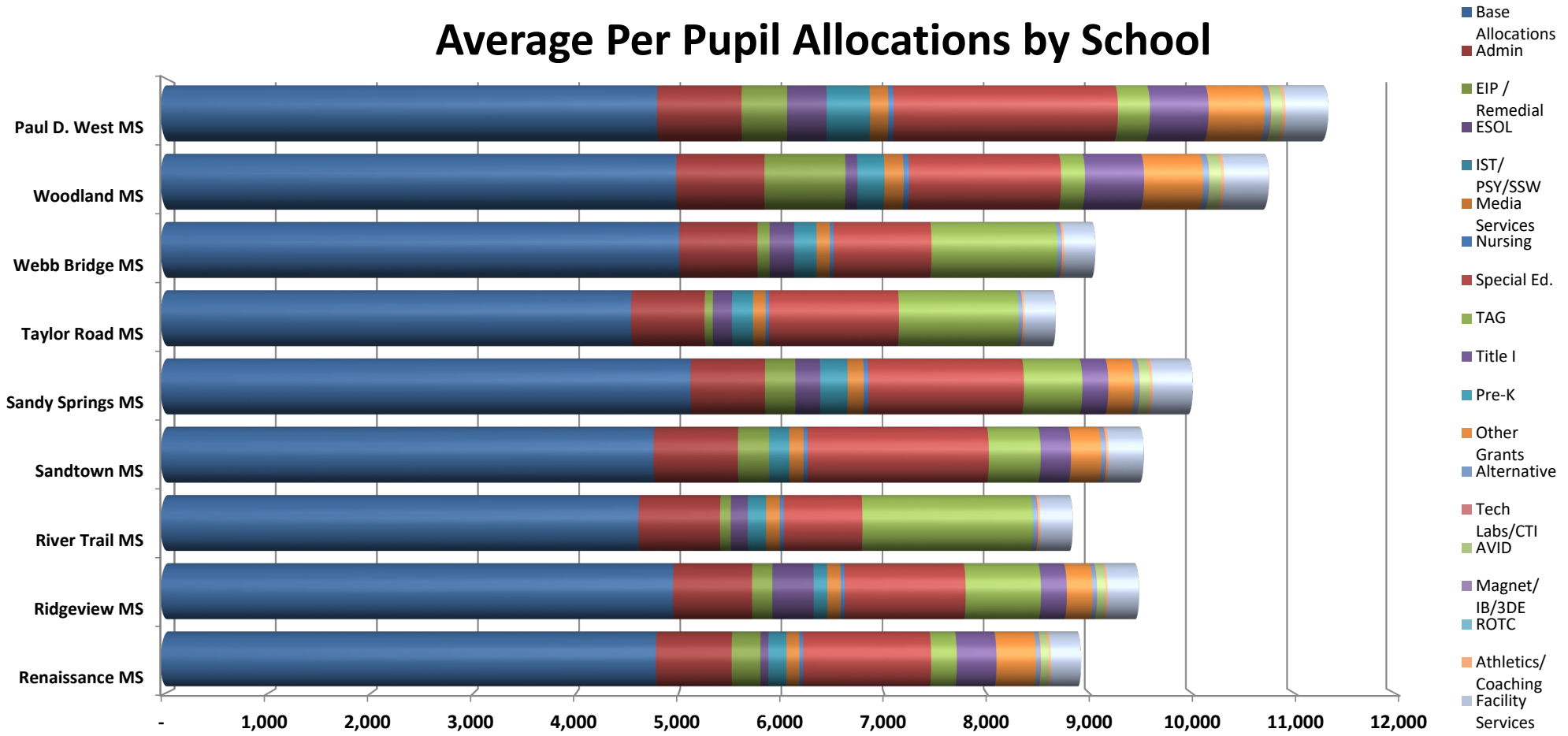


School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	IST/ PSY/SSW	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Facility Services	Grand Total
State Bridge ES	696	$ 5,385	$ 662	$ 200	$ 158	$ 75	$ 207	$ 58	$ 460	$ 256		$ 308		$ 220	$ 7,988
Stonewall Tell ES	672	$ 5,445	$ 686	$ 964		$ 299	$ 214	$ 60	$ 1,016	$ 133	$278	$ 294	$ 278	$ 238	$ 9,904
Summit Hill ES	650	$ 5,560	$ 709	$ 142		$ 309	$ 221	$ 62	$ 1,133	$ 219				$ 269	$ 8,625
Sweet Apple ES	735	$ 5,454	$ 627	$ 185	$ 61	$ 536	$ 196	$ 55	$ 1,392	$ 218		$ 287		$ 297	$ 9,309
West, Evoline C. ES	734	$ 5,260	$ 628	$ 959	$ 150	$ 203	$ 196	$ 55	$ 562	$ 121	$364	$ 243	$ 364	$ 248	$ 9,354
Wilson Creek ES	743	$ 5,298	$ 620	$ 131	$ 584	$ 255	$ 193	$ 54	$ 556	$ 264				$ 245	$ 8,200
Woodland Charter ES	1,020	$ 5,200	$ 623	$ 205	$ 709	$ 237	$ 141	$ 40	$ 942	$ 175		$ 191		$ 228	$ 8,691
Wolf Creek ES	785	$ 5,113	$ 587	$ 888		$ 512	$ 183	$ 51	$ 1,873	$ 136	$270	$ 243	$ 270	$ 241	$ 10,368
Vickery Mill ES	459	$ 5,669	$ 1,004	$ 434	$ 1,236	$ 483	$ 313	$ 88	$ 2,257	$ 78	$312	$ 486	$ 312	$ 412	$ 13,083



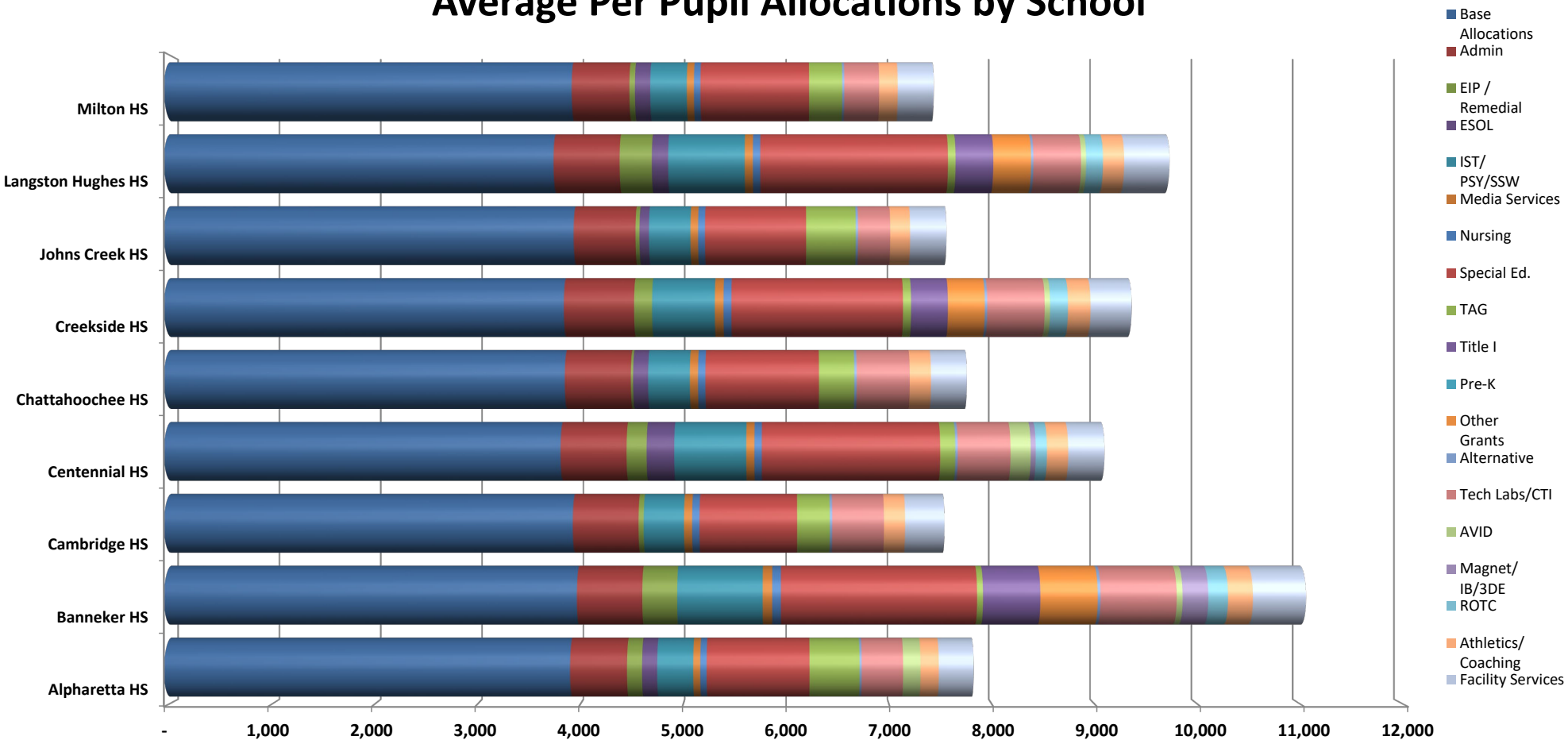
School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	IST/ PSY/SSW	Media Services	Nursing	Special Ed.	TAG	Title I	Other Grants	Alternative	Tech Labs/CTI	AVID	Athletics/ Coaching	Facility Services	Grand Total
Autrey Mill MS	1,217	$ 4,678	$ 734	$ 19	$144	$ 76	$ 118	$ 33	$ 644	$ 1,494			$ 34	$ 9		$ 19	$ 316	$ 8,320
Bear Creek MS	1,082	$ 4,912	$ 779	$ 592	$ 82	$ 186	$ 133	$ 37	$1,415	$ 181	$ 388	$ 388	$ 39	$ 21	$ 82	$ 22	$ 289	$ 9,546
Camp Creek MS	598	$ 5,700	$1,105	$ 492		$ 336	$ 240	$ 67	$2,764	$ 328	$ 532	$ 532	$ 70	$ 8	$ 149	$ 39	$ 413	$12,776
Crabapple MS	837	$ 4,958	$ 789	$ 219		$ 125	$ 172	$ 48	$1,190	$ 1,150			$ 50	$ 10	$ 106	$ 28	$ 451	$ 9,296
Elkins Pointe MS	968	$ 4,797	$ 683	$ 181	$454	$ 250	$ 148	$ 42	$1,840	$ 773	$ 208	$ 208	$ 43	$ 8	$ 92	$ 24	$ 345	$10,097
Haynes Bridge MS	614	$ 5,706	$1,076	$ 214	$179	$ 361	$ 234	$ 66	$2,598	$ 1,132			$ 68	$ 9	$ 145	$ 38	$ 402	$12,227
Holcomb Bridge MS	656	$ 5,304	$1,007	$ 375	$403	$ 222	$ 219	$ 61	$2,006	$ 870	$ 284	$ 284	$ 64	$ 6	$ 136	$ 36	$ 387	$11,663
Hopewell MS	1,229	$ 4,858	$ 727	$ 137	$179	$ 197	$ 117	$ 33	$1,653	$ 943			$ 34	$ 4		$ 19	$ 308	$ 9,207
McNair MS	878	$ 4,781	$ 753	$ 633		$ 339	$ 164	$ 46	$2,740	$ 305	$ 544	$ 544	$ 47	$ 2		$ 27	$ 406	$11,330
Northwestern MS	1,100	$ 4,712	$ 767	$ 84		$ 183	$ 131	$ 37	$1,282	$ 1,296			$ 38	$ 5		$ 21	$ 304	$ 8,859

Average Per Pupil Allocations by School

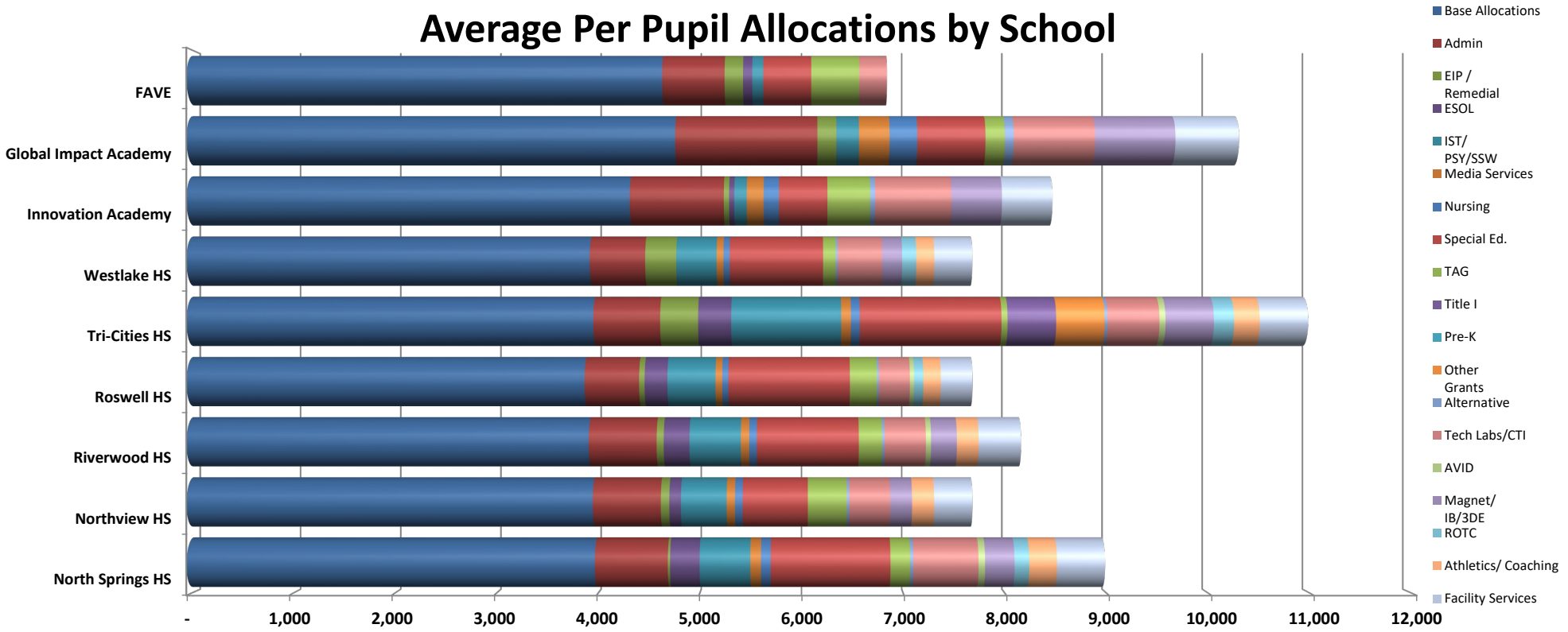


School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	IST/ PSY/SSW	Media Services	Nursing	Special Ed.	TAG	Title I	Other Grants	Alternative	Tech Labs/CTI	AVID	Athletics/ Coaching	Facility Services	Grand Total
Renaissance MS	1,150	$ 4,786	$ 733	$ 278	$ 78	$ 175	$ 125	$ 35	$ 1,238	$ 248	$ 383	$ 383	$ 36	$ 9	$ 78	$ 20	$ 291	$ 8,896
Ridgeview MS	1,102	$ 4,951	$ 765	$ 197	$399	$ 132	$ 130	$ 37	$ 1,170	$ 728	$ 249	$ 249	$ 38	$ 5	$ 81	$ 21	$ 303	$ 9,456
River Trail MS	1,069	$ 4,618	$ 789	$ 103	$164	$ 177	$ 134	$ 38	$ 760	$1,651			$ 39	$ 8		$ 22	$ 313	$ 8,815
Sandtown MS	1,032	$ 4,763	$ 817	$ 301		$ 195	$ 139	$ 39	$ 1,750	$ 501	$ 292	$ 292	$ 40	$ 9		$ 23	$ 338	$ 9,501
Sandy Springs MS	915	$ 5,120	$ 722	$ 294	$240	$ 264	$ 157	$ 44	$ 1,503	$ 565	$ 250	$ 250	$ 46	$ 9	$ 97	$ 26	$ 389	$ 9,976
Taylor Road MS	1,187	$ 4,546	$ 710	$ 79	$185	$ 204	$ 121	$ 34	$ 1,256	$1,156			$ 35	$ 4		$ 20	$ 300	$ 8,651
Webb Bridge MS	1,113	$ 5,011	$ 758	$ 117	$238	$ 217	$ 129	$ 36	$ 946	$1,217			$ 37	$ 6		$ 21	$ 300	$ 9,033
Woodland MS	773	$ 4,981	$ 855	$ 784	$115	$ 260	$ 186	$ 52	$ 1,470	$ 231	$ 571	$ 571	$ 54	$ 5	$115	$ 30	$ 432	$ 10,712
Paul D. West MS	808	$ 4,797	$ 818	$ 441	$383	$ 419	$ 178	$ 50	$ 2,168	$ 309	$ 567	$ 542	$ 52	$ 11	$110	$ 29	$ 414	$ 11,286

Average Per Pupil Allocations by School



School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	IST/ PSY/SSW	Media Services	Nursing	Special Ed.	TAG	Title I	Other Grants	Alternative	Tech Labs/CTI	AVID	Magnet/ IB/3DE	ROTC	Athletics/ Coaching	Facility Services	Grand Total
Alpharetta HS	2,121	$ 3,916	$ 550	$ 145	$ 146	$ 348	$ 68	$ 61	$ 993	$ 483			$ 20	$ 400	$ 168			$ 176	$ 336	$ 7,810
Banneker HS	1,558	$ 3,982	$ 631	$ 337		$ 824	$ 92	$ 83	$ 1,893	$ 57	$ 553	$ 553	$ 27	$ 735	$ 57	$ 247	$ 191	$ 240	$ 513	$ 11,016
Cambridge HS	1,837	$ 3,942	$ 635	$ 50		$ 389	$ 78	$ 71	$ 942	$ 315			$ 23	$ 500				$ 204	$ 380	$ 7,528
Centennial HS	1,830	$ 3,824	$ 637	$ 194	$ 266	$ 695	$ 79	$ 71	$ 1,721	$ 146			$ 23	$ 509	$ 195	$ 49	$ 108	$ 204	$ 350	$ 9,071
Chattahoochee HS	1,828	$ 3,865	$ 638	$ 22	$ 145	$ 403	$ 79	$ 71	$ 1,096	$ 341			$ 23	$ 512				$ 205	$ 347	$ 7,744
Creekside HS	1,719	$ 3,856	$ 678	$ 173		$ 606	$ 84	$ 76	$ 1,655	$ 78	$ 356	$ 356	$ 24	$ 554	$ 52		$ 173	$ 218	$ 397	$ 9,334
Johns Creek HS	1,953	$ 3,951	$ 597	$ 38	$ 91	$ 400	$ 74	$ 67	$ 976	$ 479			$ 21	$ 311				$ 191	$ 351	$ 7,547
Langston Hughes HS	1,828	$ 3,757	$ 638	$ 311	$ 158	$ 738	$ 79	$ 71	$ 1,811	$ 73	$ 364	$ 364	$ 23	$ 460	$ 49		$ 163	$ 205	$ 437	$ 9,698
Milton HS	2,092	$ 3,932	$ 557	$ 53	$ 148	$ 353	$ 69	$ 62	$ 1,049	$ 320			$ 20	$ 336				$ 179	$ 348	$ 7,425



School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	IST/ PSY/SSW	Media Services	Nursing	Special Ed.	TAG	Title I	Other Grants	Alternative	Tech Labs/CTI	AVID	Magnet/ IB/3DE	ROTC	Athletics/ Coaching	Facility Services	Grand Total
North Springs HS	1,381	$ 3,984	$ 712	$ 22	$ 288	$ 494	$ 104	$ 94	$ 1,169	$ 194			$ 30	$ 636	$ 65	$ 287	$ 143	$ 271	$ 469	$ 8,962
Northview HS	1,755	$ 3,963	$ 664	$ 83	$ 113	$ 446	$ 82	$ 74	$ 636	$ 381			$ 24	$ 399		$ 213		$ 216	$ 373	$ 7,668
Riverwood HS	1,759	$ 3,924	$ 663	$ 69	$ 252	$ 501	$ 82	$ 74	$ 996	$ 228			$ 24	$ 402	$ 51	$ 252		$ 213	$ 414	$ 8,142
Roswell HS	2,190	$ 3,883	$ 532	$ 54	$ 223	$ 469	$ 66	$ 59	$ 1,186	$ 265			$ 19	$ 302	$ 41		$ 90	$ 171	$ 309	$ 7,669
Tri-Cities HS	1,508	$ 3,969	$ 652	$ 371	$ 323	$ 1,073	$ 95	$ 86	$ 1,383	$ 59	$ 474	$ 474	$ 28	$ 506	$ 59	$ 472	$ 197	$ 251	$ 472	$ 10,943
Westlake HS	2,152	$ 3,933	$ 542	$ 303		$ 394	$ 67	$ 60	$ 912	$ 124			$ 19	$ 433		$ 194	$ 138	$ 176	$ 371	$ 7,667
Innovation Academy	872	$ 4,324	$ 918	$ 51	$ 51	$ 121	$ 165	$ 149	$ 473	$ 418			$ 48	$ 744		$ 493			$ 493	$ 8,449
Global Impact Academy	481	$ 4,768	$ 1,388	$ 185		$ 220	$ 299	$ 270	$ 665	$ 189			$ 87	$ 793		$ 784			$ 621	$ 10,269
FAVE	990	$ 4,640	$ 610	$ 180	$ 90	$ 107			$ 469	$ 469				$ 270						$ 6,834



Statistics & Details

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)
2015	2014	18.502	73,641.19	27,801.48	514.38	99%	509.21
2016	2015	18.502	78,739.28	29,672.63	549.00	99%	544.75
2017	2016	18.483	81,490.40	30,638.05	566.28	98%	557.03
2018	2017	18.546	76,988.53	30,478.48	565.25	100%	566.20
2019	2018	17.796	94,556.72	35,373.14	629.50	101%	633.20
2020	2019	17.796	103,813.76	35,635.86	634.18	100%	634.40
2021	2020	17.796	106,901.33	37,007.92	658.59	96%	632.25
2022	2021	17.796	108,671.57	37,601.40	669.15	96%	641.56

What are property taxes

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

Property Taxable Values

Fulton County's total taxable digest has ranged from $27 to $37 billion over the past ten years with the value projected to be around 37.6 billion in 2021, which will be an increase from 2020. This will continue the trend of positive gains which began in FY15.

Tax Year 2019

Principal Taxpayer	Taxable Assessed Value [1]	Rank	Percentage of Total Taxable Assessed Value
Development Authority of Fulton Count	$ 2,294,473,325	1	2.94%
Georgia Power	557,148,123	2	0.71%
AT&T	274,228,433	3	0.35%
Atlanta Development Authority	261,285,450	4	0.33%
Coca Cola Company	211,509,200	5	0.27%
Delta Airlines	161,644,552	6	0.21%
Suntrust Plaza Associates LLC	155,570,751	7	0.20%
Post Apartment Homes	149,044,820	8	0.19%
Norfolk Southern Railway Company	130,418,850	9	0.17%
AC Property Owner LP	124,000,000	10	0.16%
Total Principal Taxpayers	4,319,323,504		5.53%
All Other Taxpayers	73,837,863,018		94.47%
Total	$ 78,157,186,522		100.00%

Note:

[1] The taxable assessed value excludes the City of Atlanta, which has its own school district..

Tax Millage Rate

The millage rate of the school system for fiscal year 2021-2022 is 17.796, of which, all are used for the maintenance and operations of the school district.

The current projections for FY22 are based on a 17.796 millage rate.

Tax Levy

A millage rate of 17.796 will levy $669.15 million in taxes for FY22.

Tax Collections

The Tax Office is expected to collect 96% of the taxes billed. However, billing is expected to be 96% of what is levied in FY22 for a total of $641.56 million.

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**	**$80,000.00**	
Millage Rate	**17.796**		**17.796**
Total School Taxes	**$ 1,388.09**	$ -	**$ 1,388.09**

* 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**	**$80,000.00**	
Millage Rate	**0**		**0**
Tax Year 2018 Dollar Impact**	**$ -**	**$ -**	**$ -**

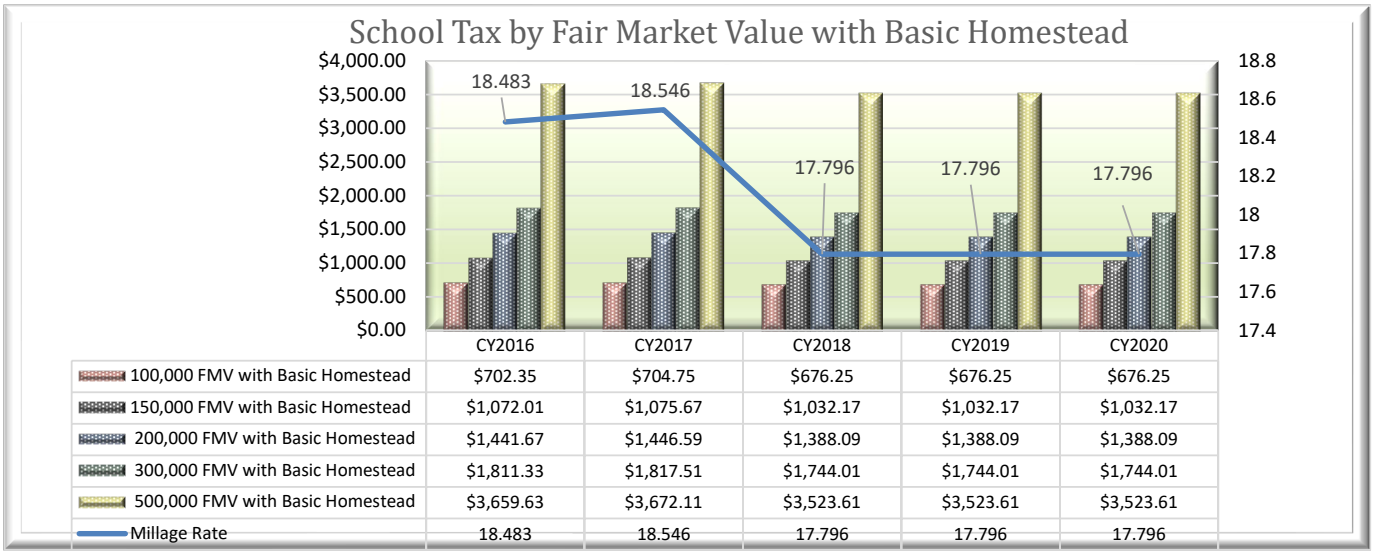
* Assume School Homestead Exemption Only

** Assumes no change in Appraised Value

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

Calendar Year Millage Rate	2016	2017	2018	2019	2020
School Millage Rate	18.483	18.546	17.796	17.796	17.796
Bond Millage Rate	-	-	-	-	-
Combined Millage Rate	**18.483**	**18.546**	**18.483**	**17.796**	**17.796**

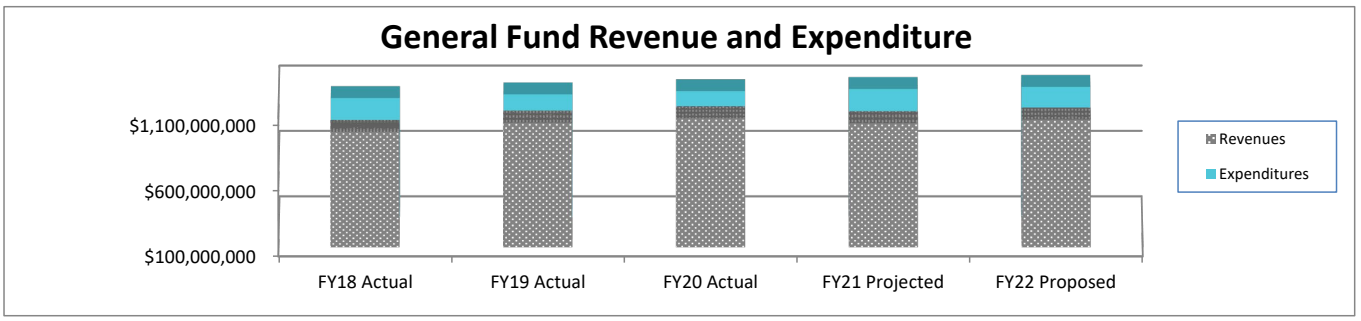
Tax on Homestead at $200k	2016	2017	2018	2019	2020
School Taxes	$ 1,441.67	$ 1,446.59	$ 1,441.67	$ 1,388.09	$ 1,388.09
Bond Taxes	$ -	$ -	$ -	$ -	$ -
Combined School Taxes	**$ 1,441.67**	**$ 1,446.59**	**$ 1,441.67**	**$ 1,388.09**	**$ 1,388.09**



General Fund

Revenue:	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Projected	FY22 Proposed
Federal Source	$ 811,197	$ 798,720	$ 702,994	$ 700,000	$ 13,815,578
Local Revenue	$ 586,807,403	$ 653,809,908	$ 656,990,479	$ 658,604,839	$ 681,746,952
State Source	$ 375,107,589	$ 372,421,316	$ 410,277,201	$ 376,010,997	$ 358,832,516
Interest on Investments	$ 1,420,468	$ 46,916	$ -	$ -	$ -
Transfers and Other Local Revenues	$ 17,048,944	$ 25,199,227	$ 17,615,561	$ 12,541,413	$ 21,412,466
Total Revenue	**$ 981,195,601**	**$ 1,052,276,088**	**$ 1,085,586,235**	**$ 1,047,857,250**	**$ 1,075,807,511**

Expenditures:	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Projected	FY22 Proposed
Instruction	$ 670,282,902	$ 647,827,121	$ 681,431,358	$ 676,478,229	$ 714,960,612
Pupil Services	$ 37,418,245	$ 66,524,610	$ 68,956,368	$ 79,018,544	$ 74,556,685
Improv. Of Inst. Svcs	$ 40,499,354	$ 38,383,848	$ 36,155,719	$ 44,413,737	$ 30,021,668
Staff Development - Personnel	$ 1,923,109	$ 2,631,186	$ 1,723,236	$ 1,581,659	$ 1,703,844
Education Media Svcs	$ 15,284,884	$ 15,326,674	$ 15,236,953	$ 17,809,439	$ 16,233,103
Federal Grant Administration	$ -	$ -	$ -	$ -	$ -
General Administration	$ 3,959,268	$ 6,092,593	$ 3,308,910	$ 2,517,628	$ 2,575,071
School Administration	$ 57,841,073	$ 59,764,455	$ 59,630,246	$ 60,886,224	$ 61,914,080
Support Services - Business	$ 19,757,188	$ 18,799,385	$ 15,621,329	$ 16,870,359	$ 14,530,180
Operation & Maintenance of Plant	$ 81,247,810	$ 84,287,002	$ 87,157,511	$ 78,193,852	$ 77,377,893
Student Transportation	$ 51,070,890	$ 55,786,467	$ 53,692,932	$ 57,676,457	$ 59,347,523
Support Services - Central	$ 29,956,132	$ 35,004,556	$ 39,868,163	$ 43,714,625	$ 42,261,126
Other Support Services	$ 29,735	$ 210	$ -	$ 40,035	$ 40,035
School Nutrition	$ 8,557	$ 11,278	$ 11,132	$ -	$ -
Facilities Acq. & Construction	$ -	$ 7,830,303	$ 122,791	$ -	$ -
Transfers & Other Outlay	$ 1,702,074	$ 758,351	$ 1,020,993	$ 888,406	$ 902,600
Debt Svcs. (Principal & Interest)	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ 1,010,981,221**	**$ 1,039,028,040**	**$ 1,063,937,641**	**$ 1,080,089,194**	**$ 1,096,424,420**
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,785,620)	13,248,048	21,648,594	(32,231,945)	(20,616,909)
Other Financing Sources (Uses):					
Proceeds from the sale of capital assets	$ 471,519	$ 640,293	$ 249,665	$ 23,443	$ -
Insurance proceeds	$ 213,052	$ 212,546	$ 17,408	$ -	$ -
Transfers (In/Out)	$ (1,118,235)	$ (657,228)	$ (808,878)	$ (888,406)	$ -
	$ (433,664)	$ 195,610	$ (541,805)	$ (864,963)	$ -
Net Change in Fund Balances	**$ (30,219,284)**	**$ 13,443,658**	**$ 21,106,790**	**$ (33,096,908)**	**$ (20,616,909)**
Fund Balances Beginning of Year	$ 238,766,240	$ 208,546,956	$ 221,990,614	$ 243,097,404	$ 258,189,923
Fund Balances End of Year	**$ 208,546,956**	**$ 221,990,614**	**$ 243,097,404**	**$ 258,189,923**	**$ 237,573,014**
Fund Balance as % of Expenditure	21%	21%	23%	24%	22%

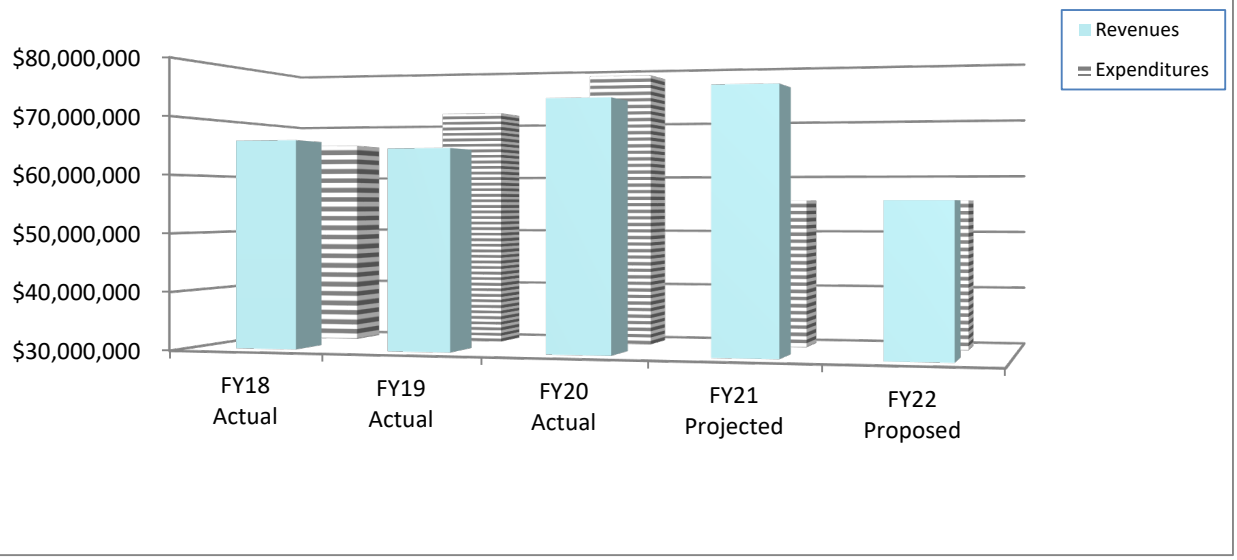


Special Revenue Fund

Revenues:	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Projected	FY22 Proposed
Federal Source	$ 50,899,709	$ 52,309,975	$ 47,243,170	$ 51,425,805	$ 46,674,757
Local Revenue	$ -	$ -	$ -	$ -	$ -
State Source	$ 7,150,250	$ 7,695,691	$ 7,756,115	$ 21,490,865	$ 8,038,278
Other Local Revenue	$ 7,179,798	$ 3,728,845	$ 16,513,741	$ 697,481	$ -
Transfers	$ 747,716	$ 698,845	$ 1,052,048	$ 787,238	$ 902,600
Total Available Resources	**$ 65,977,473**	**$ 64,433,356**	**$ 72,565,074**	**$ 74,401,389**	**$ 55,615,635**

Expenditures:	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Projected	FY22 Proposed
Instruction	$ 37,566,814	$ 34,433,611	$ 42,067,443	$ 41,423,370	$ 38,317,860
Pupil Services	$ 5,847,950	$ 6,199,460	$ 6,634,296	$ 8,487,269	$ 6,523,252
Improvement of Instructional Services	$ 4,491,965	$ 3,889,537	$ 4,501,877	$ 2,811,126	$ 1,418,532
Staff Development - Personnel	$ 11,426,372	$ 11,989,089	$ 10,248,366	$ 6,903,641	$ 6,084,152
Education Media Services	$ 87,580	$ 134,380	$ 135,929	$ (17,522)	$ -
Federal Administration	$ 1,226,208	$ 1,279,236	$ 1,340,524	$ 1,405,046	$ 1,441,376
General Administration	$ 1,454,684	$ 2,038,678	$ 2,202,005	$ 2,566,412	$ 1,591,869
School Administration	$ 181,642	$ 286,499	$ 792,074	$ 40,827	$ -
Support Services - Business	$ -	$ 105,405	$ 165,796	$ 21,734	$ -
Operation & Maintenance of Plant	$ -	$ 27,725	$ 277,038	$ 12,850,155	$ -
Student Transportation	$ 2,557,947	$ 2,609,758	$ 2,354,526	$ 674,963	$ 60,572
Support Services - Central	$ 258,294	$ 244,601	$ 222,946	$ 249,499	$ 175,021
Other Support Services	$ 33,886	$ 70,045	$ 1,200	$ 17,250	$ 3,000
School Nutrition	$ 653,382	$ 654,559	$ 541,554	$ 481,054	$ -
Facilities Acquisition & Constr. Svcs.	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ 65,786,723**	**$ 63,962,584**	**$ 71,485,576**	**$ 77,914,824**	**$ 55,615,635**

Revenues and Expenditures



General Fund Long-term Forecast
Scenario #2

Millage Rate	17.696%	17.696%	17.696%	17.696%	17.696%
Fiscal Year	**2022**	**2023**	**2024**	**2025**	**2026**
Millage	17.696%	17.696%	17.696%	17.696%	17.696%
Local from Digest	637,971,122	648,647,668	665,646,154	687,306,500	709,822,200
Total Other Tax Revenues	40,170,659	40,170,659	40,170,659	40,170,659	40,170,659
Total Tax Revenues	678,141,781	688,818,326	705,816,813	727,477,159	749,992,859
Interest on Investments	600,000	600,000	600,000	600,000	600,000
State	358,832,516	360,605,980	344,722,960	331,394,923	317,321,355
Federal	13,815,578	12,878,631	6,168,356	700,000	700,000
Other Local	20,812,466	11,792,466	11,792,466	11,792,466	11,792,466
TOTAL REVENUES	***1,072,202,340***	***1,074,695,403***	***1,069,100,594***	***1,071,964,547***	***1,080,406,679***
TOTAL EXPENDITURES	***1,055,771,687***	***1,090,622,251***	***1,086,645,365***	***1,051,093,763***	***1,047,829,033***
Fund Balance Beg of Year	258,189,923	274,620,575	258,693,728	241,148,957	262,019,741
Change to Fund Balance	16,430,653	(15,926,848)	(17,544,771)	20,870,784	32,577,647
Fund Balance End of Year	***274,620,575***	***258,693,728***	***241,148,957***	***262,019,741***	***294,597,388***
% of Operating Expenditures	26.01%	23.72%	22.19%	24.93%	28.12%

2% & Step Increase	ASSUMPTIONS
All district employees	1. Millage Rate 17.696 (FY22 - FY26) 2. Value of a Mil - $37.6 million 2. Assume Austerity will be eliminated in FY2023 3. Enrollment decline in FY22, FY24 through FY26 4. Assume Senior Exemptions for FY24 - FY26 5. Assume Teacher Retirement System (TRS) Employer contribution rate fluctuate: FY21, (19.06), FY22 (19.81), FY23 (19.94), FY24 (19.80), FY25 (19.89), FY26 (20.07). 6. No change in Commercial for FY22 and FY23 7. Total Uncollectible 4% (1% appeal, 1% admin, 2% uncollectible) FY22 through FY26 8. Additional Revenue for Indirect Cost 9. Compensation for FY22 See Chart

General Fund Long-term Forecast
Scenario #3

Millage Rate	17.796%	17.796%	17.796%	17.796%	17.796%

Fiscal Year	2022	2023	2024	2025	2026
Millage	17.796%	17.796%	17.796%	17.796%	17.796%
Local from Digest	641,576,293	652,313,172	669,407,717	691,190,465	713,833,402
Total Other Tax Revenues	40,170,659	40,170,659	40,170,659	40,170,659	40,170,659
Total Tax Revenues	681,746,952	692,483,831	709,578,376	731,361,124	754,004,060
Interest on Investments	600,000	600,000	600,000	600,000	600,000
State	358,832,516	360,605,980	344,722,960	331,394,923	317,321,355
Federal	700,000	700,000	700,000	700,000	700,000
Other Local	20,812,466	11,792,466	11,792,466	11,792,466	11,792,466
TOTAL REVENUES	***1,062,691,933***	***1,066,182,276***	***1,067,393,801***	***1,075,848,512***	***1,084,417,881***
TOTAL EXPENDITURES	***1,055,771,687***	***1,090,622,251***	***1,086,645,365***	***1,051,093,763***	***1,047,829,033***
Fund Balance Beg of Year	258,189,923	265,110,169	240,670,194	221,418,630	246,173,380
Change to Fund Balance	6,920,246	(24,439,974)	(19,251,564)	24,754,750	36,588,848
Fund Balance End of Year	***265,110,169***	***240,670,194***	***221,418,630***	***246,173,380***	***282,762,228***
% of Operating Expenditures	25.11%	22.07%	20.38%	23.42%	26.99%

2% & Step Increase	ASSUMPTIONS
All district employees	1. Millage Rate 17.796 (FY22 - FY26) 17.796 2. Assume Austerity will be eliminated in FY2023 3. Enrollment decline in FY22, FY24 through FY26 4. Assume Senior Exemptions for FY24 - FY26 5. Assume Teacher Retirement System (TRS) Employer contribution rate fluctuate: FY21, (19.06), FY22 (19.81), FY23 (19.94), FY24 (19.80), FY25 (19.89), FY26 (20.07). 6. No change in Commercial for FY22 and FY23 7. Total Uncollectible 4% (1% appeal, 1% admin, 2% uncollectible) FY22 through FY26 8. Assume no additional Revenue from Indirect Cost 9. Compensation for FY22 See Chart

General Fund Long-term Forecast
Scenario #4

Millage Rate	17.696%	17.696%	17.696%	17.696%	17.696%
Fiscal Year	**2022**	**2023**	**2024**	**2025**	**2026**
Millage	17.696%	17.696%	17.696%	17.696%	17.696%
Local from Digest	637,971,122	648,647,668	665,646,154	687,306,500	709,822,200
Total Other Tax Revenues	40,170,659	40,170,659	40,170,659	40,170,659	40,170,659
Total Tax Revenues	678,141,781	688,818,326	705,816,813	727,477,159	749,992,859
Interest on Investments	600,000	600,000	600,000	600,000	600,000
State	358,832,516	360,605,980	344,722,960	331,394,923	317,321,355
Federal	700,000	700,000	700,000	700,000	700,000
Other Local	20,812,466	11,792,466	11,792,466	11,792,466	11,792,466
TOTAL REVENUES	***1,059,086,762***	***1,062,516,772***	***1,063,632,238***	***1,071,964,547***	***1,080,406,679***
TOTAL EXPENDITURES	***1,055,771,687***	***1,090,622,251***	***1,086,645,365***	***1,051,093,763***	***1,047,829,033***
Fund Balance Beg of Year	258,189,923	261,504,997	233,399,519	210,386,392	231,257,176
Change to Fund Balance	3,315,075	(28,105,479)	(23,013,127)	20,870,784	32,577,647
Fund Balance End of Year	***261,504,997***	***233,399,519***	***210,386,392***	***231,257,176***	***263,834,823***
% of Operating Expenditures	24.77%	21.40%	19.36%	22.00%	25.18%

2% & Step Increase	ASSUMPTIONS
All district employees	1. Millage Rate 17.696 (FY22 - FY26) 2. Value of a Mil - $37.6 million 2. Assume Austerity will be eliminated in FY2023 3. Enrollment decline in FY22, FY24 through FY26 4. Assume Senior Exemptions for FY24 - FY26 5. Assume Teacher Retirement System (TRS) Employer contribution rate fluctuate: FY21, (19.06), FY22 (19.81), FY23 (19.94), FY24 (19.80), FY25 (19.89), FY26 (20.07). 6. No change in Commercial for FY22 and FY23 7. Total Uncollectible 4% (1% appeal, 1% admin, 2% uncollectible) FY22 through FY26 8. Additional Revenue for Indirect Cost 9. Compensation for FY22 See Chart

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 Debt Service Fund is used to account for the accumulation of resources and the payment of principal and interest on GO bonds.

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 2022. As a result of the success of the 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 at June 30, 2020.

1998 Series General Obligation Refunding Bonds

On June 15, 1998, the School System issued $135,150,000 of general obligation refunding bonds, Series 1998, with interest payments due semi-annually on January 1 and July 1 and principal payments due on January 1 of each fiscal year. Interest rates vary from 4.0% to 5.5%. This debt refunded general obligation bonds, Series 1993 in the amount of $160,710,000. The estimated amount of refunded debt related to this issue still outstanding at June 30, 2020 is $11,495,000.

Annual debt service requirements to maturity as of June 30, 2020 are as follows:

1998 Series GO Bonds			
	Principal	**Interest**	**P + I**
FY2021	11,495,000	632,225	12,127,225
Total	**$11,495,000**	**$632,225**	**$12,127,225**

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, 2020 are as follows:

2011 Intergovernmental Agreement, City of Union City, Ga			
	Principal	**Interest**	**P + I**
FY2021	2,375,667	1,685,536	4,061,203
FY2022	2,375,667	1,685,536	4,061,203
FY2023	2,375,667	1,685,536	4,061,203
FY2024	2,375,667	1,685,536	4,061,203
FY2025	2,375,667	1,685,536	4,061,203
FY2026- FY2027	4,751,329	5,056,604	9,807,933
Total	**$16,629,664**	**$13,484,284**	**$30,113,948**

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, 2020:

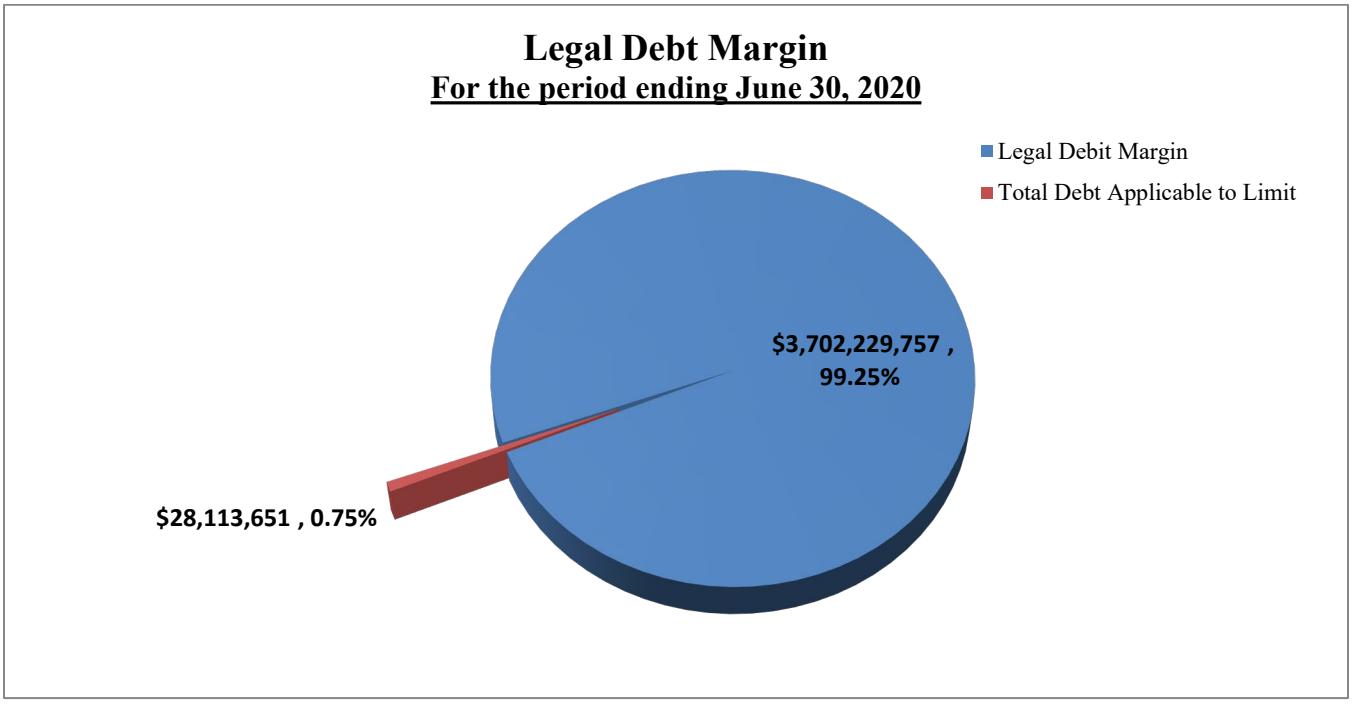
	Outstanding 6/30/2019	Additions	Reductions	Outstanding 6/30/2020	Amounts Due in One Year
Government Activities					
1998 general obligation bonds	$ 22,385,000	$ -	$ 10,890,000	$ 11,495,000	$ 11,495,000
2011 intergovernmental agreement	19,005,331	-	2,375,667	16,629,664	2,375,667
Workers'compensation insurance claim	3,582,081	6,216,773	4,806,576	4,992,278	2,496,139
Other claims and judgements	743,614	2,108,792	532,870	2,319,536	2,087,583
Net OPEB liabilities	684,838,555	61,253,154	85,307,853	660,783,856	-
Net pension liabilities	974,875,304	300,852,864	183,972,586	1,091,755,582	-
Compensated absences	38,227,097	26,911,375	24,222,723	40,915,749	36,824,174
Total Governmental Activities	$ 1,743,656,982	$ 397,342,958	$ 312,108,275	$ 1,828,891,665	$ 55,278,563

The debt service fund retires the general obligation bonds. The 2012, 2017 and 2022 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.

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, 2020, as reflected on the chart below, the legal debt limit for the School System's long-term debt is $3,730,343,408 or $3.7 billion, which represents 10 percent of the assessed value of property taxable for ad valorem tax purposes. The net long-term debt subject to the limitation of $28,113,651, which is the outstanding GO bonds, is well below the legal debt limit of $3,730,343,408. The legal debt margin or the net amount of external financing available for the issuance of general obligation bonds at June 30, 2020 is $3,702,229,757. The School System is, therefore, operating at only 0.75 percent of its debt capacity, meaning 99.25 percent of the legal debt limit is available for the issuance of additional general obligation bonds should the need arise. In relation to neighboring school districts, this is a highly favorable position given that surrounding school districts are operating at 25 percent to 45 percent of their debt capacity. This favorable position has all been made possible by the School System's continued effort to adhere to sound fiscal policies regarding the issuance of long-term debt.



The Legal Debt Margin for fiscal years 2016-2020 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 0.8 percent to 2.6 percent of its legal debt limit.

Fulton County Board of Education, Georgia
Legal Debt Margin (Unaudited)

	June 30,				
	2016	**2017**	**2018**	**2019**	**2020**
Assessed Value [1]	$29,672,631,984	$30,638,052,593	$36,112,540,909	$35,338,145,073	$37,303,434,077
Legal Debt Margin					
Debt Limit (10% of assessed value) [2]	$2,967,263,198	$3,063,805,259	$3,149,571,244	$3,533,814,507	$3,730,343,408
Debt Applicable to Limit [2]					
General Obligation Bonds and Contractual Obligations	82,002,332	66,276,665	54,095,998	41,390,331	28,124,664
Less: Amount Reserved for Repayment of General Obligation Debt	5,786,949	4,402,869	5,611,047	4,205,299	11,013
Total debt applicable to limit	76,215,383	61,873,796	48,484,951	37,185,032	28,113,651
Legal Debt Margin	$2,891,047,815	$3,001,931,463	$3,101,086,293	$3,496,629,475	$3,702,229,757
Total Net Debt Applicable to the Limit as a % of the Debt Limit	2.6%	2.1%	1.6%	1.1%	0.8%

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

Data Source

%20FY2019%20Budget%20Book%20-%20Print%20Copy%208-24-18.pdf

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

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.

SPLOST Capital Revenue Budget by Year

Fund	Description	Original Budget	Recognized Amount	Budget Balance
Fiscal Year 2011	Educ Spec Purp Loc Opt Sls Tax	114,165,011	130,265,771	16,100,760
331-9990	Interest Income	91,923	87,549	-4,374
	State Capital Outlay	14,901,056	13,179,902	-1,721,154
	Totals for Year	**129,157,990**	**143,533,222**	**14,375,232**
Fiscal Year 2012	Educ Spec Purp Loc Opt Sls Tax	169,216,874	176,227,513	7,010,639
331-9990	Interest Income	60,000	98,160	38,160
	State Capital Outlay	6,417,763	30,342,208	23,924,445
	Totals for Year	**175,694,637**	**206,667,882**	**30,973,245**
Fiscal Year 2013	Educ Spec Purp Loc Opt Sls Tax	14,645,984	0	-14,645,984
331-9990	Interest Income		141,531	141,531
	State Capital Outlay	13,854,124	2,121,178	-11,732,946
		28,500,108	**2,262,709**	**-26,237,399**
341-9990	Educ Spec Purp Loc Opt Sls Tax	134,320,757	150,788,659	16,467,902
	Interest Income	0	81,160	81,160
	State Capital Outlay	817,528	0	-817,528
		135,138,285	**150,869,819**	**15,731,534**
	Totals for Year	**163,638,393**	**153,132,528**	**-10,505,865**
Fiscal Year 2014	Educ Spec Purp Loc Opt Sls Tax	26,653,523	156,944,090	130,290,567
341-9990	Interest Income	0	219,051	219,051
	State Capital Outlay	532,270	7,418,614	6,886,344
	Totals for Year	**27,185,793**	**164,581,754**	**137,395,961**
Fiscal Year 2015	Educ Spec Purp Loc Opt Sls Tax	160,118,049	164,399,931	4,281,882
341-9990	Interest Income	75,000	339,203	264,203
	State Capital Outlay	35,656,423	12,368,754	-23,287,669
	Totals for Year	**195,849,472**	**177,107,888**	**-18,741,584**
Fiscal Year 2016	Educ Spec Purp Loc Opt Sls Tax	168,626,356	166,669,022	-1,957,334
341-9990	Interest Income	38,298	286,408	248,110
	State Capital Outlay	41,772,242	16,892,929	-24,879,313
	Totals for Year	**210,436,896**	**183,848,359**	**-26,588,537**

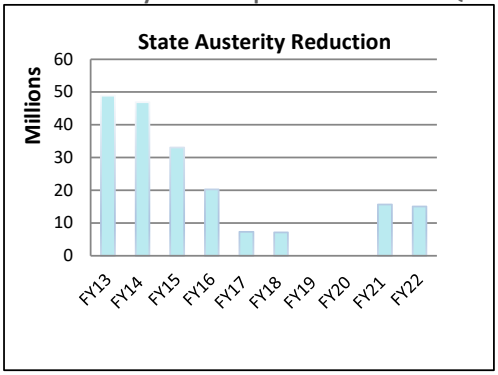
SPLOST Capital Revenue Budget by Year

Fund	Description	Original Budget	Recognized Amount	Budget Balance
Fiscal Year 2017	Educ Spec Purp Loc Opt Sls Tax	173,547,551	166,591,361	-6,956,190
341-9990	Interest Income	34,621	446,909	412,288
	State Capital Outlay	28,265,336	23,358,186	-4,907,150
	Totals for Year	**201,847,508**	**190,396,456**	**-11,451,052**
Fiscal Year 2018	Educ Spec Purp Loc Opt Sls Tax	14,366,019	0	-14,366,019
341-9990	Interest Income	200,000	861,811	661,811
	State Capital Outlay	8,648,722	2,204,025	-6,444,697
		23,214,741	**3,065,836**	**-20,148,905**
351-9990	Educ Spec Purp Loc Opt Sls Tax	172,207,621	178,021,932	5,814,311
	Interest Income	173,425	710,398	536,973
	State Capital Outlay	0	0	0
		172,381,046	**178,732,330**	**6,351,284**
	Totals for Year	**195,595,787**	**181,798,166**	**-13,797,621**
Fiscal Year 2019	Educ Spec Purp Loc Opt Sls Tax	0	0	0
341-9990	Interest Income	1,203,064	1,203,064	0
	State Capital Outlay	829,825	829,825	0
		2,032,888	**2,032,888**	**0**
351-9990	Educ Spec Purp Loc Opt Sls Tax	188,493,825	172,855,420	-15,638,404
	Interest Income	2,897,072	2,897,072	0
	State Capital Outlay	0	0	0
		191,390,897	**175,752,492**	**-15,638,404**
	Totals for Year	**193,423,785**	**177,785,380**	**-15,638,404**
Fiscal Year 2020	Educ Spec Purp Loc Opt Sls Tax	0	0	0
341-9990	Interest Income	0	298,430	298,430
	State Capital Outlay	0	0	0
		0	**298,430**	**298,430**
351-9990	Educ Spec Purp Loc Opt Sls Tax	185,472,011	63,538,572	-121,933,439
	Interest Income	2,235,893	982,921	-1,252,972
	State Capital Outlay	24,090,830	0	-24,090,830
		211,798,734	**64,521,492**	**-147,277,242**
	Totals for Year	**211,798,734**	**64,819,923**	**-146,978,811**
Fiscal Year 2021	Educ Spec Purp Loc Opt Sls Tax	0	0	0
341-9990	Interest Income	126,908	298,430	171,522

SPLOST Capital Revenue Budget by Year

Fund	Description	Original Budget	Recognized Amount	Budget Balance
	State Capital Outlay	0	0	0
		126,908	**298,430**	**171,522**
351-9990	Educ Spec Purp Loc Opt Sls Tax	102,518,329	63,538,572	-38,979,757
	Interest Income	1,200,000	982,921	-217,079
	State Capital Outlay	5,060,546	0	-5,060,546
		108,778,875	**64,521,492**	**-44,257,383**
	Totals for Year	**108,905,783**	**64,819,923**	**-44,085,860**
	GRAND TOTALS	***1,813,534,778***	***1,708,491,481***	***-105,043,297***

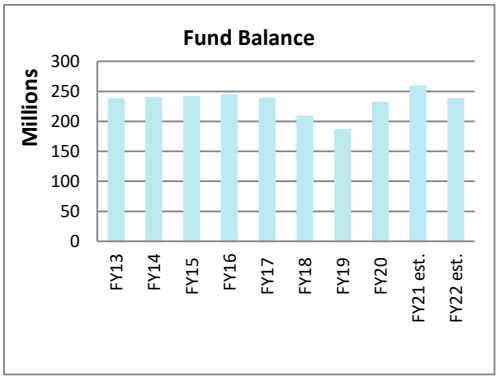
State Austerity - State imposed reduction to Quality Basic Education (QBE) Funding



State Austerity Reduction		
FY13	$	48,946,038
FY14	$	46,916,657
FY15	$	33,049,308
FY16	$	20,273,388
FY17	$	7,290,133
FY18	$	7,148,830
FY19	$	-
FY20	$	-
FY21	$	15,699,551
FY22	$	15,082,731

In FY21, the State's Budget included a 11% cut to education. The cut is directly related to the coronavirus crisis in 2020. A State Austerity Reduction has been reestablished for FY2021 and FY2022, but is expected to be reduced to $0 in FY2023.

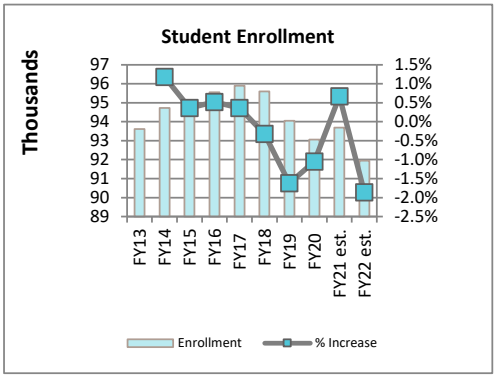
Fund balance - A measurement of available financial resources defined as the difference between total assets and total liabilities.



Fiscal Year	Fund Balance	
FY13	$	236,707,512
FY14	$	238,876,463
FY15	$	240,783,036
FY16	$	243,726,956
FY17	$	237,945,899
FY18	$	208,177,833
FY19	$	186,077,498
FY20	$	231,155,425
FY21 est.	$	258,189,923
FY22 est.	$	237,573,014

The District continues to be financially stable because of the major budget cuts approved in FY09, FY10, and FY11. Fulton County Schools has been using its fund balance strategically since FY14 implementing one-time expenditures when needed to keep the district's fund balance level stable.

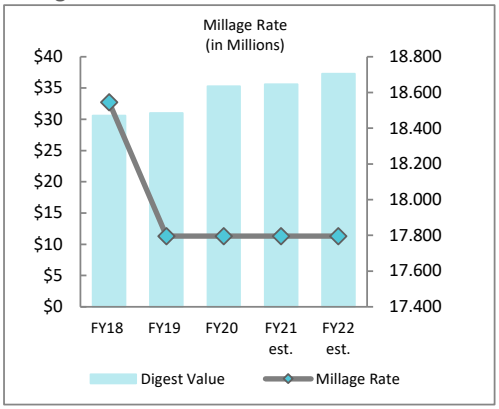
Student Enrollment -The number of students enrolled in Fulton County Schools during an official count or projection



Fiscal Year	Enrollment	% Increase
FY13	93,611	
FY14	94,720	1.2%
FY15	95,065	0.4%
FY16	95,559	0.5%
FY17	95,903	0.4%
FY18	95,595	-0.3%
FY19	94,049	-1.6%
FY20	93,063	-1.0%
FY21 est.	93,686	0.7%
FY22 est.	91,946	-1.9%

Enrollment is forecasted to have a modest decrease in FY22. Incoming cohorts are slightly smaller than outgoing classes causing an decrease in the total enrollment. The region is expected to flucuate based on the current trends and the impact of the COVID-19 crisis.

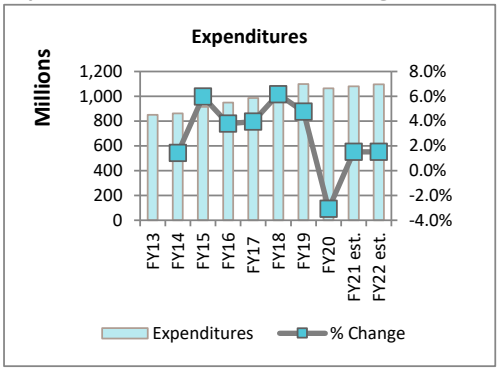
Millage Rate - The tax rate used to calculate ad valorem taxes. One mil equals $1 for every $1000 of taxable property value



Fiscal Year	Millage Rate	Digest Value
FY12	18.502	$29.2
FY13	18.502	$28.3
FY14	18.502	$27.6
FY15	18.502	$27.5
FY16	18.502	$27.8
FY17	18.483	$29.9
FY18	18.546	$30.6
FY19	17.796	$31.0
FY20	17.796	$35.3
FY21 est.	17.796	$35.6
FY22 est.	17.796	$37.3

The value of a mill for FY22 is estimated to be $37.3 million, which increased from FY21 values of 1.7%. The estimates are based on the Net Digest.

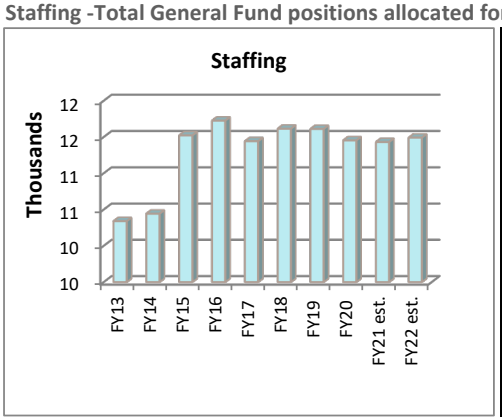
Expenditures - Accounts for total charges incurred, whether paid or unpaid for current expense.



Fiscal Year	Expenditures	% Change
FY13	$ 850,989,290	
FY14	$ 863,146,411	1.43%
FY15	$ 914,712,863	5.97%
FY16	$ 949,426,336	3.80%
FY17	$ 987,044,404	3.96%
FY18	$ 1,047,912,060	6.17%
FY19	$ 1,097,815,852	4.76%
FY20	$ 1,063,941,088	-3.09%
FY21 est.	$ 1,080,089,194	1.52%
FY22 est.	$ 1,096,424,420	1.51%

Since FY17, the District has been experiencing rising expenditures due to increases in the Teachers Retirement System and Health Insurance costs. However, in FY22, expenditures are expected to increase due to proposed salary increases. In FY21, cost of living increases were not applied.

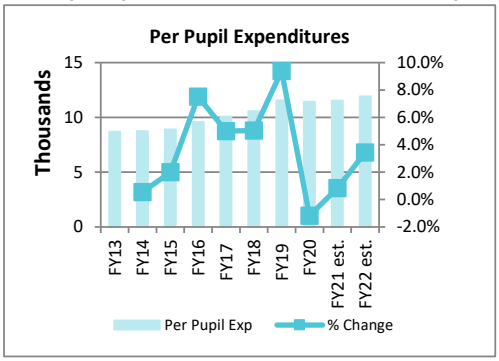
Staffing -Total General Fund positions allocated for schools and departments



Fiscal Year	Staffing
FY13	10,340
FY14	10,443
FY15	11,522
FY16	11,725
FY17	11,442
FY18	11,614
FY19	11,611
FY20	11,453
FY21 est.	11,431
FY22 est.	11,491

After significant cuts during the recession, the District has been gradually increasing school based positions, due primarily to student enrollment growth. There was a slight increase in FY22 staffing due to the Board approved formula which determines the positions earned by a a particular school.

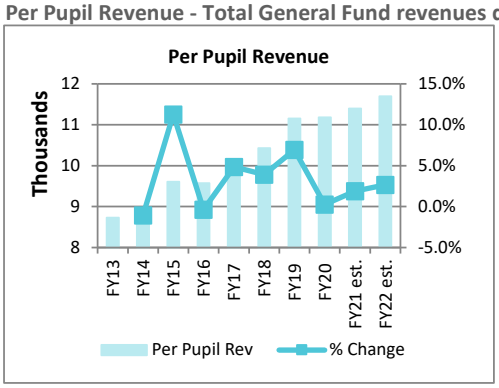
Per Pupil Expenditure - Total General Fund expenditures divided by total enrollment



Fiscal Year	Per Pupil Exp	% Change
FY13	$8,694	
FY14	$8,742	0.55%
FY15	$8,918	2.01%
FY16	$9,589	7.52%
FY17	$10,068	5.00%
FY18	$10,576	5.05%
FY19	$11,569	9.39%
FY20	$11,432	-1.18%
FY21 est.	$11,529	0.84%
FY22 est.	$11,925	3.43%

The per pupil cost represents the average cost of educating a student in Fulton County Schools.

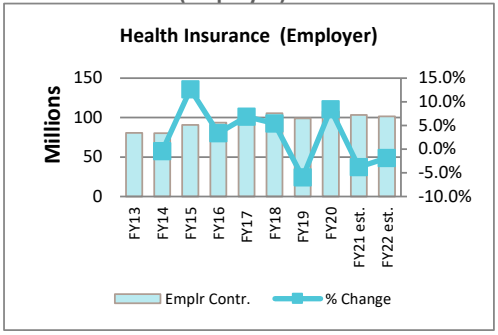
Per Pupil Revenue - Total General Fund revenues divided by total enrollment



Fiscal Year	Per Pupil Rev	% Change
FY13	$8,730	
FY14	$8,637	-1.07%
FY15	$9,611	11.28%
FY16	$9,577	-0.36%
FY17	$10,040	4.84%
FY18	$10,433	3.91%
FY19	$11,157	6.95%
FY20	$11,185	0.25%
FY21 est.	$11,396	1.89%
FY22 est.	$11,700	2.67%

FY22 per pupil revenue decreased because of the economic downturn due to the affects of the COVID-19 crisis.

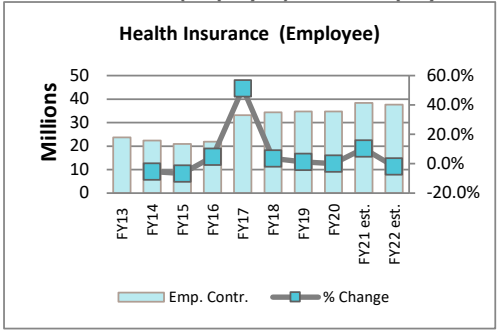
Health Insurance (Employer) - Total district's contribution to the State Health Plan



Fiscal Year	Emplr Contr.	% Change
FY13	$80,735,447	
FY14	$80,399,767	-0.42%
FY15	$90,568,372	12.65%
FY16	$93,618,072	3.37%
FY17	$100,029,029	6.85%
FY18	$105,455,266	5.42%
FY19	$99,198,777	-5.93%
FY20	$107,559,621	8.43%
FY21 est.	$103,512,540	-3.76%
FY22 est.	$101,533,376	-1.84%

This amount is based on the number of employees who select to participate in the State Health Benefit Plan. It is also dependent on which plan is selected and the premium associated with that plan. Since FY13, health insurance for the District has increased 26%.

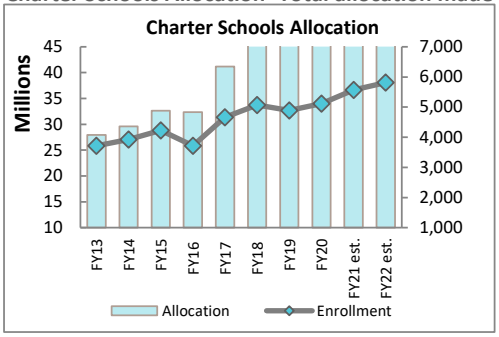
Health Insurance (Employee) - Total employee's contribution to the State Health Plan



Fiscal Year	Emp. Contr.	% Change
FY13	$23,691,032	
FY14	$22,401,846	-5.44%
FY15	$20,916,229	-6.63%
FY16	$21,896,353	4.69%
FY17	$33,144,628	51.37%
FY18	$34,350,875	3.64%
FY19	$34,762,148	1.20%
FY20	$34,762,148	0.00%
FY21 est.	$38,388,137	10.43%
FY22 est.	$37,654,154	-1.91%

This amount is based on the number of employees who select the State Health Insurance. It also depends on the plan selected and the premium associated with that plan.

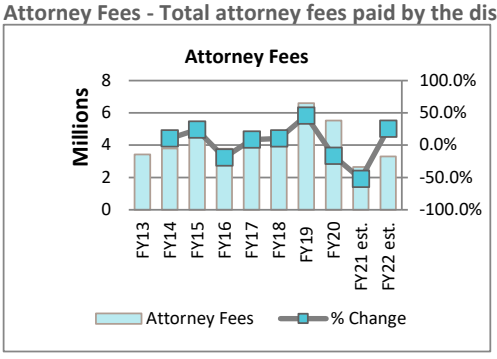
Charter Schools Allocation- Total allocation made to the Start Up Charter Schools



Fiscal Year	Enrollment	Allocation
FY13	3,715	$27,919,357
FY14	3,924	$29,579,593
FY15	4,224	$32,655,846
FY16	3,718	$32,368,042
FY17	4,664	$41,164,349
FY18	5,064	$46,929,430
FY19	4,887	$49,340,309
FY20	5,118	$52,659,141
FY21 est.	5,570	$54,547,857
FY22 est.	5,813	$56,967,016

Fulton County Schools continues to see growth in its charter school budgets. For FY22, there are no new charter schools expected to open.

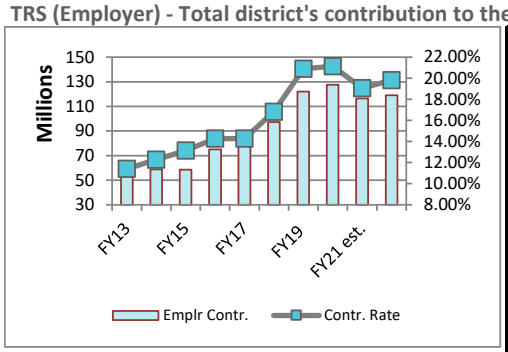
Attorney Fees - Total attorney fees paid by the district



Fiscal Year	Attorney Fees	% Change
FY13	$3,434,317	
FY14	$3,789,541	10.34%
FY15	$4,694,219	23.87%
FY16	$3,785,839	-19.35%
FY17	$4,116,942	8.75%
FY18	$4,539,678	10.27%
FY19	$6,610,450	45.61%
FY20	$5,526,754	-16.39%
FY21 est.	$2,643,348	-52.17%
FY22 est.	$3,309,946	25.22%

The average cost of attorney fees over the last five years is approx. $4.5 million.

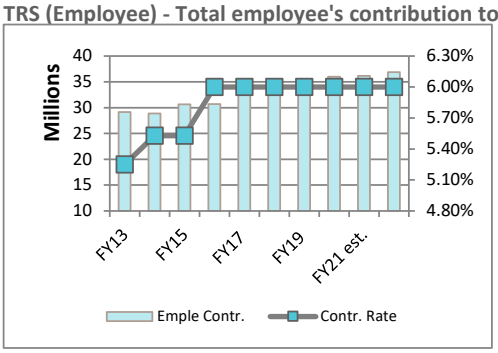
TRS (Employer) - Total district's contribution to the Teacher Retirement System



Fiscal Year	Emplr Contr.	Contr. Rate
FY13	$55,472,372	11.41%
FY14	$58,914,547	12.28%
FY15	$58,483,071	13.15%
FY16	$74,948,629	14.27%
FY17	$79,938,689	14.27%
FY18	$97,330,125	16.81%
FY19	$122,095,537	20.90%
FY20	$127,558,004	21.14%
FY21 est.	$116,576,133	19.06%
FY22 est.	$119,019,413	19.81%

The District's contribution to TRS has fluctuated on the last five years. In FY22, rates are expected to increase from 19.06 to 19.81. The district can expect increases/decreases in its TRS contribution when there are increases/decreases in the enrollment (staff changes) or an increase in salaries.

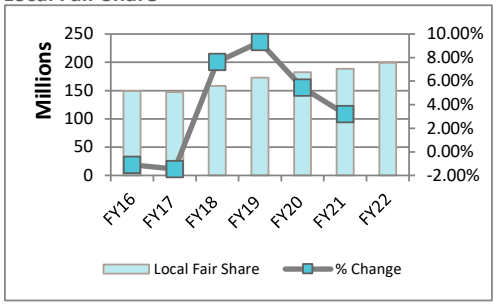
TRS (Employee) - Total employee's contribution to the Teacher Retirement System



Fiscal Year	Emple Contr.	Contr. Rate
FY13	$29,170,397	5.25%
FY14	$28,882,973	5.53%
FY15	$30,639,356	5.53%
FY16	$30,714,210	6.00%
FY17	$33,144,628	6.00%
FY18	$34,350,875	6.00%
FY19	$34,762,148	6.00%
FY20	$36,023,554	6.00%
FY21 est.	$36,146,160	6.00%
FY22 est.	$36,903,736	6.00%

The amount is based on 6% of eligible wages.

Local Fair Share



Fiscal Year	Local Fair Share	% Change
FY16	$149,269,474	-1.10%
FY17	$147,089,872	-1.46%
FY18	$158,321,001	7.64%
FY19	$173,080,281	9.32%
FY20	$182,509,262	5.45%
FY21	$188,359,957	3.21%
FY22	$199,270,636	5.79%

Local Fair Share is the amount of funds each school district is required to contribute each fiscal year to participate in the principle state revenue Quality Basic Education (QBE) Program. Local Fair Share is deducted each year from a district's QBE allotment as calculated by the Georgia Department of Education. In FY22, the Local Fair Share amount paid by Fulton County Schools will increase approximately 10.59%.

Fulton County Board of Education
Fiscal Year 2021-22 Budgets

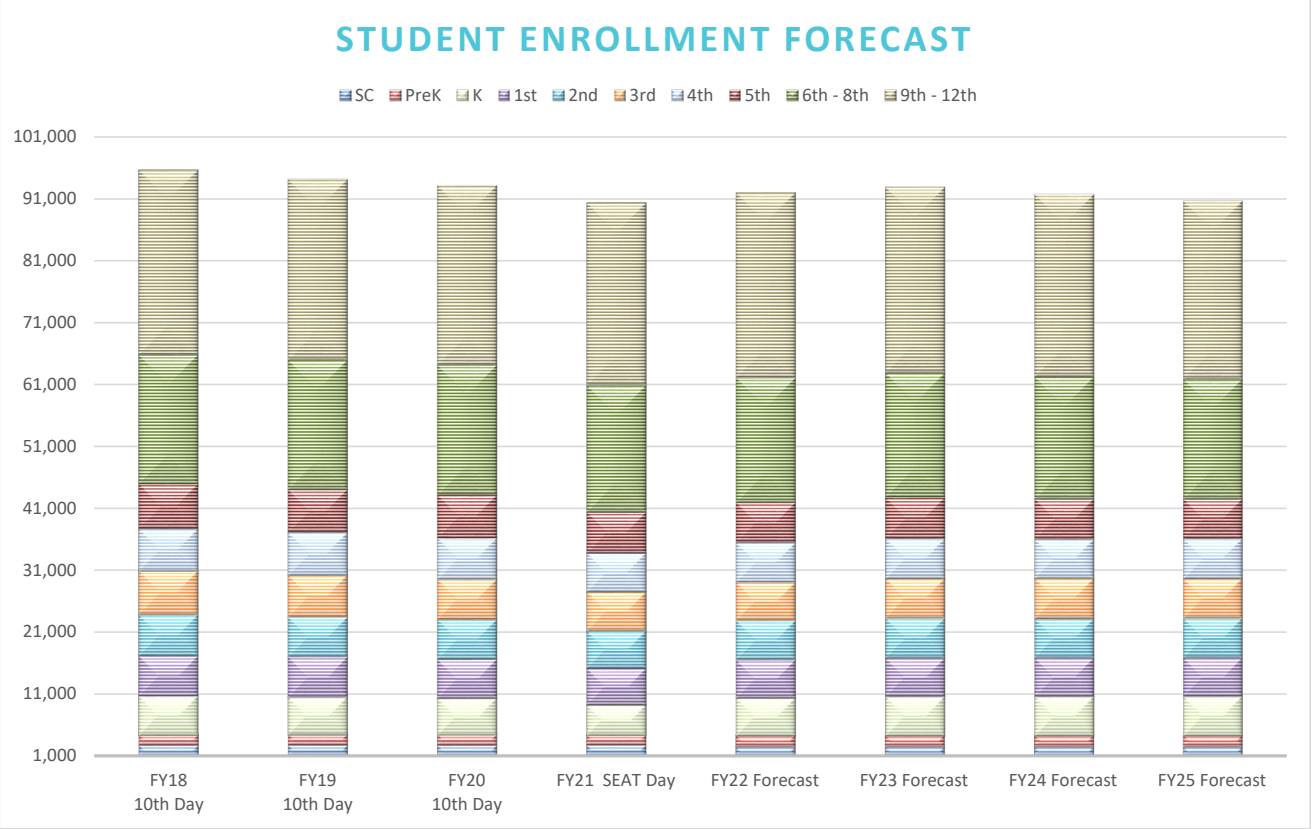
These proposed budgets are scheduled to be adopted in final form by the Board on June 8, 2021.

	General Fund	School Nutrition Service Fund	Special Revenue Fund	Capital Program Fund	Pension Fund	Student Activity Fund	Total All Funds
Estimated Beginning Fund Balance, July 1, 2021	$ 258,189,923	$ 17,792,511	$ 61,826	$ 200,027,461	$ 344,912,067	$ -	$ 820,983,788
Revenues:							
Local Revenues	681,746,952	-	-	195,386,195	-	-	877,133,147
State Revenues	358,832,516	1,472,680	8,038,278	15,089,698	-	-	383,433,172
Federal Revenues	13,815,578	29,919,375	46,674,757	1,685,536	-	-	92,095,246
Other Local Revenues	21,412,465	12,442,637	-	90,197	55,890,137	15,848,908	105,684,344
Transfers	-	-	902,600	-	-	-	902,600
Total Revenues	1,075,807,511	43,834,692	55,615,635	212,251,626	55,890,137	15,848,908	1,459,248,509
Total Available Resources	$ 1,333,997,434	$ 61,627,203	$ 55,677,461	$ 412,279,087	$ 400,802,204	$ 15,848,908	$ 2,280,232,297
Appropriations:							
Instruction	714,960,612	-	38,317,860	-	-	-	753,278,472
Pupil Services	74,556,685	-	6,523,252	-	-	-	81,079,937
Improvement of Instructional Services	30,021,668	-	1,418,532	-	-	-	31,440,200
Educational Media Services	16,233,103	-	-	-	-	-	16,233,103
Staff Development - Personnel	1,703,844	-	6,084,152	-	-	-	7,787,996
Federal Administration	-	-	1,441,376	-	-	-	1,441,376
General Administration	2,575,071	-	1,591,869	-	-	-	4,166,940
School Administration	61,914,080	-	-	-	-	-	61,914,080
Support Services - Business	14,530,180	-	-	-	37,452,894	15,848,908	67,831,982
Maintenance and Operation	77,377,893	-	-	-	-	-	77,377,893
Student Transportation	59,347,523	-	60,572	-	-	-	59,408,095
Support Services - Central	42,261,126	-	175,021	-	-	-	42,436,147
Other Support Services	40,035	-	3,000	-	-	-	43,035
School Nutrition Program	-	43,668,746	-	-	-	-	43,668,746
Construction & Capital Expenditures	-	-	-	-	-	-	-
Operating Transfers	-	-	-	-	-	-	-
Facilities Acquisition & Constr. Services	-	-	-	372,754,872	-	-	372,754,872
Other Outlays	902,600	-	-	-	-	-	902,600
Debt Service	-	-	-	-	-	-	-
Total Appropriations	1,096,424,420	43,668,746	55,615,635	372,754,872	37,452,894	15,848,908	1,621,765,475
Estimated Ending Fund Balance, June 30, 2022	237,573,014	17,958,457	61,826	39,524,215	363,349,310	-	658,466,823
Total Appropriations & Ending Fund Balance	$ 1,333,997,434	$ 61,627,203	$ 55,677,461	$ 412,279,087	$ 400,802,204	$ 15,848,908	$ 2,280,232,297

The fiscal year 2021-2022 budgets published herin are tentative. These budgets will be considered for final adoption by the Fulton County Board of Education at 5:00 p.m., June 8, 2021 at the South Learning Center, 4025 Flat Shoals Road, Union City, Georgia 30291. A copy of the proposed budgets will be available for review at the Fulton County public library, the Administrative Center, and the internet at www.fultonschools.org/budgetservices

Student Enrollment Forecast
By Grade Level

Grade	FY18 10th Day	FY19 10th Day	FY20 10th Day	FY21 SEAT Day	FY22 Forecast	FY23 Forecast	FY24 Forecast	FY25 Forecast
SC	2,703	2,746	2,693	2,781	2,487	2,487	2,487	2,487
PreK	1,690	1,752	1,759	1,619	1,838	1,838	1,838	1,838
K	6,243	5,998	5,876	4,897	6,051	6,260	6,225	6,262
1st	6,451	6,435	6,236	5,873	6,114	6,205	6,275	6,236
2nd	6,701	6,453	6,455	6,036	6,353	6,436	6,327	6,387
3rd	6,996	6,760	6,453	6,267	6,182	6,387	6,489	6,376
4th	6,894	6,949	6,722	6,355	6,452	6,477	6,397	6,512
5th	7,276	6,975	6,976	6,600	6,520	6,703	6,517	6,441
6th - 8th	20,810	20,901	20,947	20,476	20,109	20,067	19,706	19,331
9th - 12th	29,831	29,080	28,946	29,371	29,840	29,952	29,394	28,679
Grand Total	***95,595***	***94,049***	***93,063***	***90,275***	***91,946***	***92,812***	***91,655***	***90,549***
Change from Prior FY	*344*	*-1,546*	*-986*	*-2,788*	*1,671*	*866*	*-1,157*	*-1,106*





Salary Schedules

BOARD OF EDUCATION
Julia C. Bernath, President
Kimberly Dove, Vice President
Gail Dean • Linda McCain • Katie Reeves
Katha Stuart • Franchesca Warren
Mike Looney, Ed.D., Superintendent

EXECUTIVE SUMMARY

I. Work Day Calendars – 2021-22

Summary of Begin/End Dates		195-Day Work Day Calendar
235-Day Work Day Calendar		190-Day Work Day Calendar
225-Day Work Day Calendar		190-Day (SNP) Work Day Calendar
220-Day Work Day Calendar		184-Day Work Day Calendar
210-Day Work Day Calendar		184-Day (TRN) Work Day Calendar
205-Day Work Day Calendar		182-Day Work Day Calendar
200-Day Work Day Calendar		

II. Salary Schedules -- 2021-22

2% Increase to all Salary Schedules
Increase School Nutrition Workers/Chef from 181 to 182 days
Increase Transportation Assistants/Bus Drivers from 182 to 184 days

1. **2021-22 Non-Teaching Salary Schedule**
   - A. Professional Scale
   - B. Executive Scale
   - *C.* Principal/Assistant Principal Scale

2. **2021-22 Teachers Salary Schedule,**
   - A. Regular Teacher
   - B. Teacher Support
   - C. Teacher – Special Ed
   - D. Teacher – Athletic Director

3. **2021-22 School Nutrition Program Salary Schedule**

4. **2021-22 PreK Employee Salary Schedule**

5. **2021-22 Substitute Employee Salary Schedule**

6. **2021-22 Supplemental Duty Salary Schedule**

III. Comparative Salary Data

Fulton County Schools
Where Students Come First

2021-22
Work Day Calendars

Which includes the following documents:

Work Day Calendar Begin/End Date Summary
235-Day Work Day Calendar
225-Day Work Day Calendar
220-Day Work Day Calendar
210-Day Work Day Calendar
205-Day Work Day Calendar
200-Day Work Day Calendar
195-Day Work Day Calendar
190-Day Work Day Calendar
190-Day (SNP) Work Day Calendar
184-Day Work Day Calendar
184-Day (Transportation) Work Day Calendar
182-Day Work Day Calendar

FY22 Calendar	DRAFT Position	*Begin*	*End*
184	Media Paraprofessionals Instructional Paraprofessionals School Liaisons Clinic Assistants	August 3, 2021	May 27, 2022
182	School Nutrition Program Workers School Nutrition Production Chef	August 5, 2021	May 26, 2022
184	Bus Drivers Transportation Assistants	August 2, 2021	May 26, 2022
190 SNP	School Nutrition Program Managers	July 28, 2021	May 27, 2022
190	Career/Technology Teacher Campus Security - 190 Classroom Teachers/Media Specialists Cluster/School Nurses Curriculum Support Specialists Curriculum Support Teacher (CST) Data Support Specialists (Title I) Educational Interpreters Graduation Coaches Instructional Coaches IST Teachers PreK Classroom Teachers Professional Assistants 190-day Program Specialists-190 Residency Verification Officers School Police Officers School Technology Specialists	August 3, 2021	May 27, 2022
195	School Social Worker School Psychologist	July 26, 2021	May 26, 2022
200	Elementary/Middle Counselors	July 26, 2021	June 3, 2022
205	High School Counselors Work-Based Learning Administrators	July 19, 2021	June 3, 2022
210	Athletic Director Registrar	July 12, 2021	June 3, 2022
220	Assistant Principals-Elementary, Middle Personnel Investigators School Data Clerks	July 12, 2021	June 17, 2022
225	Assistant Principals-High	July 12, 2021	June 24, 2022
235	Administrative/Professional-235 Campus Security-235 (A, B & C) Custodians Maintenance Principals Professional Assistants-235 Program Specialists-235 Transportation Mechanics Warehouse	July 1, 2021	June 30, 2022

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 2021-22

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1	1 / 235	Sunday	44 / 192	65 / 171	85 / 151	102 / 134	Saturday	135 / 101	154 / 82	177 / 59	Sunday	214 / 22	1
2	2 / 234	22 / 214	45 / 191	Saturday	86 / 150	103 / 133	Sunday	136 / 100	155 / 81	Saturday	193 / 43	215 / 21	2
3	Saturday	23 / 213	46 / 190	Sunday	87 / 149	104 / 132	115 / 121	137 / 99	156 / 80	Sunday	194 / 42	216 / 20	3
4	Sunday	24 / 212	Saturday	66 / 170	88 / 148	Saturday	116 / 120	138 / 98	157 / 79	Holiday	195 / 41	Saturday	4
5	Holiday	25 / 211	Sunday	67 / 169	89 / 147	Sunday	117 / 119	Saturday	Saturday	Holiday	196 / 40	Sunday	5
6	3 / 233	26 / 210	Holiday	68 / 168	Saturday	105 / 131	118 / 118	Sunday	Sunday	Holiday	197 / 39	217 / 19	6
7	4 / 232	Saturday	47 / 189	69 / 167	Sunday	106 / 130	119 / 117	139 / 97	158 / 78	Holiday	Saturday	218 / 18	7
8	5 / 231	Sunday	48 / 188	70 / 166	90 / 146	107 / 129	Saturday	140 / 96	159 / 77	Holiday	Sunday	219 / 17	8
9	6 / 230	27 / 209	49 / 187	Saturday	91 / 145	108 / 128	Sunday	141 / 95	160 / 76	Saturday	198 / 38	220 / 16	9
10	Saturday	28 / 208	50 / 186	Sunday	92 / 144	109 / 127	120 / 116	142 / 94	161 / 75	Sunday	199 / 37	221 / 15	10
11	Sunday	29 / 207	Saturday	Holiday	93 / 143	Saturday	121 / 115	143 / 93	162 / 74	178 / 58	200 / 36	Saturday	11
12	7 / 229	30 / 206	Sunday	71 / 165	94 / 142	Sunday	122 / 114	Saturday	Saturday	179 / 57	201 / 35	Sunday	12
13	8 / 228	31 / 205	51 / 185	72 / 164	Saturday	110 / 126	123 / 113	Sunday	Sunday	180 / 56	202 / 34	222 / 14	13
14	9 / 227	Saturday	52 / 184	73 / 163	Sunday	111 / 125	124 / 112	144 / 92	163 / 73	181 / 55	Saturday	223 / 13	14
15	10 / 226	Sunday	53 / 183	74 / 162	95 / 141	112 / 124	Saturday	145 / 91	164 / 72	182 / 54	Sunday	224 / 12	15
16	11 / 225	32 / 204	54 / 182	Saturday	96 / 140	113 / 123	Sunday	146 / 90	165 / 71	Saturday	203 / 33	225 / 11	16
17	Saturday	33 / 203	55 / 181	Sunday	97 / 139	114 / 122	Holiday	147 / 89	166 / 70	Sunday	204 / 32	226 / 10	17
18	Sunday	34 / 202	Saturday	75 / 161	98 / 138	Saturday	125 / 111	148 / 88	167 / 69	183 / 53	205 / 31	Saturday	18
19	12 / 224	35 / 201	Sunday	76 / 160	99 / 137	Sunday	126 / 110	Saturday	Saturday	184 / 52	206 / 30	Sunday	19
20	13 / 223	36 / 200	56 / 180	77 / 159	Saturday	Holiday	127 / 109	Sunday	Sunday	185 / 51	207 / 29	227 / 9	20
21	14 / 222	Saturday	57 / 179	78 / 158	Sunday	Holiday	128 / 108	Holiday	168 / 68	186 / 50	Saturday	228 / 8	21
22	15 / 221	Sunday	58 / 178	79 / 157	Holiday	Holiday	Saturday	149 / 87	169 / 67	187 / 49	Sunday	229 / 7	22
23	16 / 220	37 / 199	59 / 177	Saturday	Holiday	Holiday	Sunday	150 / 86	170 / 66	Saturday	208 / 28	230 / 6	23
24	Saturday	38 / 198	60 / 176	Sunday	Holiday	Holiday	129 / 107	151 / 85	171 / 65	Sunday	209 / 27	231 / 5	24
25	Sunday	39 / 197	Saturday	80 / 156	Holiday	Saturday	130 / 106	152 / 84	172 / 64	188 / 48	210 / 26	Saturday	25
26	17 / 219	40 / 196	Sunday	81 / 155	Holiday	Sunday	131 / 105	Saturday	Saturday	189 / 47	211 / 25	Sunday	26
27	18 / 218	41 / 195	61 / 175	82 / 154	Saturday	Holiday	132 / 104	Sunday	Sunday	190 / 46	212 / 24	232 / 4	27
28	19 / 217	Saturday	62 / 174	83 / 153	Sunday	Holiday	133 / 103	153 / 83	173 / 63	191 / 45	Saturday	233 / 3	28
29	20 / 216	Sunday	63 / 173	84 / 152	100 / 136	Holiday	Saturday		174 / 62	192 / 44	Sunday	234 / 2	29
30	21 / 215	42 / 194	64 / 172	Saturday	101 / 135	Holiday	Sunday		175 / 61	Saturday	Holiday	235 / 1	30
31	Saturday	43 / 193		Sunday		Holiday	134 / 102		176 / 60		213 / 23		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	21	22	21	20	17	13	20	19	23	16	21	22	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.

cal_2021-22

4/12/2021 10:55 AM

225 DAY EMPLOYEE WORK CALENDAR FOR 2021-22

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1		Sunday	38 / 188	59 / 167	79 / 147	96 / 130	Saturday	129 / 97	148 / 78	171 / 55	Sunday	208 / 18	1
2		16 / 210	39 / 187	Saturday	80 / 146	97 / 129	Sunday	130 / 96	149 / 77	Saturday	187 / 39	209 / 17	2
3	Saturday	17 / 209	40 / 186	Sunday	81 / 145	98 / 128	109 / 117	131 / 95	150 / 76	Sunday	188 / 38	210 / 16	3
4	Sunday	18 / 208	Saturday	60 / 166	82 / 144	Saturday	110 / 116	132 / 94	151 / 75	Holiday	189 / 37	Saturday	4
5		19 / 207	Sunday	61 / 165	83 / 143	Sunday	111 / 115	Saturday	Saturday	Holiday	190 / 36	Sunday	5
6		20 / 206	Holiday	62 / 164	Saturday	99 / 127	112 / 114	Sunday	Sunday	Holiday	191 / 35	211 / 15	6
7		Saturday	41 / 185	63 / 163	Sunday	100 / 126	113 / 113	133 / 93	152 / 74	Holiday	Saturday	212 / 14	7
8		Sunday	42 / 184	64 / 162	84 / 142	101 / 125	Saturday	134 / 92	153 / 73	Holiday	Sunday	213 / 13	8
9		21 / 205	43 / 183	Saturday	85 / 141	102 / 124	Sunday	135 / 91	154 / 72	Saturday	192 / 34	214 / 12	9
10	Saturday	22 / 204	44 / 182	Sunday	86 / 140	103 / 123	114 / 112	136 / 90	155 / 71	Sunday	193 / 33	215 / 11	10
11	Sunday	23 / 203	Saturday	Holiday	87 / 139	Saturday	115 / 111	137 / 89	156 / 70	172 / 54	194 / 32	Saturday	11
12	1 / 225	24 / 202	Sunday	65 / 161	88 / 138	Sunday	116 / 110	Saturday	Saturday	173 / 53	195 / 31	Sunday	12
13	2 / 224	25 / 201	45 / 181	66 / 160	Saturday	104 / 122	117 / 109	Sunday	Sunday	174 / 52	196 / 30	216 / 10	13
14	3 / 223	Saturday	46 / 180	67 / 159	Sunday	105 / 121	118 / 108	138 / 88	157 / 69	175 / 51	Saturday	217 / 9	14
15	4 / 222	Sunday	47 / 179	68 / 158	89 / 137	106 / 120	Saturday	139 / 87	158 / 68	176 / 50	Sunday	218 / 8	15
16	5 / 221	26 / 200	48 / 178	Saturday	90 / 136	107 / 119	Sunday	140 / 86	159 / 67	Saturday	197 / 29	219 / 7	16
17	Saturday	27 / 199	49 / 177	Sunday	91 / 135	108 / 118	Holiday	141 / 85	160 / 66	Sunday	198 / 28	220 / 6	17
18	Sunday	28 / 198	Saturday	69 / 157	92 / 134	Saturday	119 / 107	142 / 84	161 / 65	177 / 49	199 / 27	Saturday	18
19	6 / 220	29 / 197	Sunday	70 / 156	93 / 133	Sunday	120 / 106	Saturday	Saturday	178 / 48	200 / 26	Sunday	19
20	7 / 219	30 / 196	50 / 176	71 / 155	Saturday	Holiday	121 / 105	Sunday	Sunday	179 / 47	201 / 25	221 / 5	20
21	8 / 218	Saturday	51 / 175	72 / 154	Sunday	Holiday	122 / 104	Holiday	162 / 64	180 / 46	Saturday	222 / 4	21
22	9 / 217	Sunday	52 / 174	73 / 153	Holiday	Holiday	Saturday	143 / 83	163 / 63	181 / 45	Sunday	223 / 3	22
23	10 / 216	31 / 195	53 / 173	Saturday	Holiday	Holiday	Sunday	144 / 82	164 / 62	Saturday	202 / 24	224 / 2	23
24	Saturday	32 / 194	54 / 172	Sunday	Holiday	Holiday	123 / 103	145 / 81	165 / 61	Sunday	203 / 23	225 / 1	24
25	Sunday	33 / 193	Saturday	74 / 152	Holiday	Saturday	124 / 102	146 / 80	166 / 60	182 / 44	204 / 22	Saturday	25
26	11 / 215	34 / 192	Sunday	75 / 151	Holiday	Sunday	125 / 101	Saturday	Saturday	183 / 43	205 / 21	Sunday	26
27	12 / 214	35 / 191	55 / 171	76 / 150	Saturday	Holiday	126 / 100	Sunday	Sunday	184 / 42	206 / 20		27
28	13 / 213	Saturday	56 / 170	77 / 149	Sunday	Holiday	127 / 99	147 / 79	167 / 59	185 / 41	Saturday		28
29	14 / 212	Sunday	57 / 169	78 / 148	94 / 132	Holiday	Saturday		168 / 58	186 / 40	Sunday		29
30	15 / 211	36 / 190	58 / 168	Saturday	95 / 131	Holiday	Sunday		169 / 57	Saturday	Holiday		30
31	Saturday	37 / 189		Sunday		Holiday	128 / 98		170 / 56		207 / 19		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	15	22	21	20	17	13	20	19	23	16	21	18	225

No Work/No Pay

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

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

cal_2021-22 4/12/2021 10:55 AM

220 DAY EMPLOYEE WORK CALENDAR FOR 2021-22

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

No Work/No Pay

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

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

cal_2021-22 4/12/2021 10:55 AM

210 DAY EMPLOYEE WORK CALENDAR FOR 2021-22

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

No Work/No Pay

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

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

cal_2021-22 4/12/2021 10:55 AM

205 DAY EMPLOYEE WORK CALENDAR FOR 2021-22

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

No Work/No Pay

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

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

cal_2021-22 4/12/2021 10:56 AM

200 DAY EMPLOYEE WORK CALENDAR FOR 2021-22

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

No Work/No Pay

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

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

cal_2021-22 4/12/2021 10:56 AM

195 DAY EMPLOYEE WORK CALENDAR FOR 2021-22

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1		Sunday	28 / 168	49 / 147	69 / 127	86 / 110	Saturday	119 / 77	138 / 58	161 / 35	Sunday		1
2		6 / 190	29 / 167	Saturday	70 / 126	87 / 109	Sunday	120 / 76	139 / 57	Saturday	177 / 19		2
3	Saturday	7 / 189	30 / 166	Sunday	71 / 125	88 / 108	99 / 97	121 / 75	140 / 56	Sunday	178 / 18		3
4	Sunday	8 / 188	Saturday	50 / 146	72 / 124	Saturday	100 / 96	122 / 74	141 / 55	Holiday	179 / 17	Saturday	4
5		9 / 187	Sunday	51 / 145	73 / 123	Sunday	101 / 95	Saturday	Saturday	Holiday	180 / 16	Sunday	5
6		10 / 186	Holiday	52 / 144	Saturday	89 / 107	102 / 94	Sunday	Sunday	Holiday	181 / 15		6
7		Saturday	31 / 165	53 / 143	Sunday	90 / 106	103 / 93	123 / 73	142 / 54	Holiday	Saturday		7
8		Sunday	32 / 164	54 / 142	74 / 122	91 / 105	Saturday	124 / 72	143 / 53	Holiday	Sunday		8
9		11 / 185	33 / 163	Saturday	75 / 121	92 / 104	Sunday	125 / 71	144 / 52	Saturday	182 / 14		9
10	Saturday	12 / 184	34 / 162	Sunday	76 / 120	93 / 103	104 / 92	126 / 70	145 / 51	Sunday	183 / 13		10
11	Sunday	13 / 183	Saturday	Holiday	77 / 119	Saturday	105 / 91	127 / 69	146 / 50	162 / 34	184 / 12	Saturday	11
12		14 / 182	Sunday	55 / 141	78 / 118	Sunday	106 / 90	Saturday	Saturday	163 / 33	185 / 11	Sunday	12
13		15 / 181	35 / 161	56 / 140	Saturday	94 / 102	107 / 89	Sunday	Sunday	164 / 32	186 / 10		13
14		Saturday	36 / 160	57 / 139	Sunday	95 / 101	108 / 88	128 / 68	147 / 49	165 / 31	Saturday		14
15		Sunday	37 / 159	58 / 138	79 / 117	96 / 100	Saturday	129 / 67	148 / 48	166 / 30	Sunday		15
16		16 / 180	38 / 158	Saturday	80 / 116	97 / 99	Sunday	130 / 66	149 / 47	Saturday	187 / 9		16
17	Saturday	17 / 179	39 / 157	Sunday	81 / 115	98 / 98	Holiday	131 / 65	150 / 46	Sunday	188 / 8		17
18	Sunday	18 / 178	Saturday	59 / 137	82 / 114	Saturday	109 / 87	132 / 64	151 / 45	167 / 29	189 / 7	Saturday	18
19		19 / 177	Sunday	60 / 136	83 / 113	Sunday	110 / 86	Saturday	Saturday	168 / 28	190 / 6	Sunday	19
20		20 / 176	40 / 156	61 / 135	Saturday	Holiday	111 / 85	Sunday	Sunday	169 / 27	191 / 5		20
21		Saturday	41 / 155	62 / 134	Sunday	Holiday	112 / 84	Holiday	152 / 44	170 / 26	Saturday		21
22		Sunday	42 / 154	63 / 133	Holiday	Holiday	Saturday	133 / 63	153 / 43	171 / 25	Sunday		22
23		21 / 175	43 / 153	Saturday	Holiday	Holiday	Sunday	134 / 62	154 / 42	Saturday	192 / 4		23
24	Saturday	22 / 174	44 / 152	Sunday	Holiday	Holiday	113 / 83	135 / 61	155 / 41	Sunday	193 / 3		24
25	Sunday	23 / 173	Saturday	64 / 132	Holiday	Saturday	114 / 82	136 / 60	156 / 40	172 / 24	194 / 2	Saturday	25
26	1 / 195	24 / 172	Sunday	65 / 131	Holiday	Sunday	115 / 81	Saturday	Saturday	173 / 23	195 / 1	Sunday	26
27	2 / 194	25 / 171	45 / 151	66 / 130	Saturday	Holiday	116 / 80	Sunday	Sunday	174 / 22			27
28	3 / 193	Saturday	46 / 150	67 / 129	Sunday	Holiday	117 / 79	137 / 59	157 / 39	175 / 21	Saturday		28
29	4 / 192	Sunday	47 / 149	68 / 128	84 / 112	Holiday	Saturday		158 / 38	176 / 20	Sunday		29
30	5 / 191	26 / 170	48 / 148	Saturday	85 / 111	Holiday	Sunday		159 / 37	Saturday	Holiday		30
31	Saturday	27 / 169		Sunday		Holiday	118 / 78		160 / 36				31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	5	22	21	20	17	13	20	19	23	16	19	0	195

No Work/No Pay

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

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

cal_2021-22 4/12/2021 10:56 AM

190 DAY EMPLOYEE WORK CALENDAR FOR 2021-22

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1		Sunday	22 / 169	43 / 148	63 / 128	80 / 111	Saturday	113 / 78	132 / 59	155 / 36	Sunday		1
2			23 / 168	Saturday	64 / 127	81 / 110	Sunday	114 / 77	133 / 58	Saturday	171 / 20		2
3	Saturday	1 / 190	24 / 167	Sunday	65 / 126	82 / 109	93 / 98	115 / 76	134 / 57	Sunday	172 / 19		3
4	Sunday	2 / 189	Saturday	44 / 147	66 / 125	Saturday	94 / 97	116 / 75	135 / 56	Holiday	173 / 18	Saturday	4
5		3 / 188	Sunday	45 / 146	67 / 124	Sunday	95 / 96	Saturday	Saturday	Holiday	174 / 17	Sunday	5
6		4 / 187	Holiday	46 / 145	Saturday	83 / 108	96 / 95	Sunday	Sunday	Holiday	175 / 16		6
7		Saturday	25 / 166	47 / 144	Sunday	84 / 107	97 / 94	117 / 74	136 / 55	Holiday	Saturday		7
8		Sunday	26 / 165	48 / 143	68 / 123	85 / 106	Saturday	118 / 73	137 / 54	Holiday	Sunday		8
9		5 / 186	27 / 164	Saturday	69 / 122	86 / 105	Sunday	119 / 72	138 / 53	Saturday	176 / 15		9
10	Saturday	6 / 185	28 / 163	Sunday	70 / 121	87 / 104	98 / 93	120 / 71	139 / 52	Sunday	177 / 14		10
11	Sunday	7 / 184	Saturday	Holiday	71 / 120	Saturday	99 / 92	121 / 70	140 / 51	156 / 35	178 / 13	Saturday	11
12		8 / 183	Sunday	49 / 142	72 / 119	Sunday	100 / 91	Saturday	Saturday	157 / 34	179 / 12	Sunday	12
13		9 / 182	29 / 162	50 / 141	Saturday	88 / 103	101 / 90	Sunday	Sunday	158 / 33	180 / 11		13
14		Saturday	30 / 161	51 / 140	Sunday	89 / 102	102 / 89	122 / 69	141 / 50	159 / 32	Saturday		14
15		Sunday	31 / 160	52 / 139	73 / 118	90 / 101	Saturday	123 / 68	142 / 49	160 / 31	Sunday		15
16		10 / 181	32 / 159	Saturday	74 / 117	91 / 100	Sunday	124 / 67	143 / 48	Saturday	181 / 10		16
17	Saturday	11 / 180	33 / 158	Sunday	75 / 116	92 / 99	Holiday	125 / 66	144 / 47	Sunday	182 / 9		17
18	Sunday	12 / 179	Saturday	53 / 138	76 / 115	Saturday	103 / 88	126 / 65	145 / 46	161 / 30	183 / 8	Saturday	18
19		13 / 178	Sunday	54 / 137	77 / 114	Sunday	104 / 87	Saturday	Saturday	162 / 29	184 / 7	Sunday	19
20		14 / 177	34 / 157	55 / 136	Saturday	Holiday	105 / 86	Sunday	Sunday	163 / 28	185 / 6		20
21		Saturday	35 / 156	56 / 135	Sunday	Holiday	106 / 85	Holiday	146 / 45	164 / 27	Saturday		21
22		Sunday	36 / 155	57 / 134	Holiday	Holiday	Saturday	127 / 64	147 / 44	165 / 26	Sunday		22
23		15 / 176	37 / 154	Saturday	Holiday	Holiday	Sunday	128 / 63	148 / 43	Saturday	186 / 5		23
24	Saturday	16 / 175	38 / 153	Sunday	Holiday	Holiday	107 / 84	129 / 62	149 / 42	Sunday	187 / 4		24
25	Sunday	17 / 174	Saturday	58 / 133	Holiday	Saturday	108 / 83	130 / 61	150 / 41	166 / 25	188 / 3	Saturday	25
26		18 / 173	Sunday	59 / 132	Holiday	Sunday	109 / 82	Saturday	Saturday	167 / 24	189 / 2	Sunday	26
27		19 / 172	39 / 152	60 / 131	Saturday	Holiday	110 / 81	Sunday	Sunday	168 / 23	190 / 1		27
28		Saturday	40 / 151	61 / 130	Sunday	Holiday	111 / 80	131 / 60	151 / 40	169 / 22	Saturday		28
29		Sunday	41 / 150	62 / 129	78 / 113	Holiday	Saturday		152 / 39	170 / 21	Sunday		29
30		20 / 171	42 / 149	Saturday	79 / 112	Holiday	Sunday		153 / 38	Saturday	Holiday		30
31	Saturday	21 / 170		Sunday		Holiday	112 / 79		154 / 37				31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	0	21	21	20	17	13	20	19	23	16	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.

cal_2021-22 4/12/2021 10:57 AM

190 DAY EMPLOYEE WORK CALENDAR FOR 2021-22 (Food Service Manager)

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

cal_2021-22 4/12/2021 10:57 AM

184 DAY EMPLOYEE WORK CALENDAR FOR 2021-22

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1		Sunday	22 / 163	43 / 142	62 / 123	79 / 106	Saturday	111 / 74	129 / 56	150 / 35	Sunday		1
2			23 / 162	Saturday	63 / 122	80 / 105	Sunday	112 / 73	130 / 55	Saturday	166 / 19		2
3	Saturday	1 / 184	24 / 161	Sunday	64 / 121	81 / 104	No Work	113 / 72	131 / 54	Sunday	167 / 18		3
4	Sunday	2 / 183	Saturday	44 / 141	65 / 120	Saturday	92 / 93	114 / 71	132 / 53	Holiday	168 / 17	Saturday	4
5		3 / 182	Sunday	45 / 140	66 / 119	Sunday	93 / 92	Saturday	Saturday	Holiday	169 / 16	Sunday	5
6		4 / 181	Holiday	46 / 139	Saturday	82 / 103	94 / 91	Sunday	Sunday	Holiday	170 / 15		6
7		Saturday	25 / 160	47 / 138	Sunday	83 / 102	95 / 90	115 / 70	133 / 52	Holiday	Saturday		7
8		Sunday	26 / 159	48 / 137	67 / 118	84 / 101	Saturday	116 / 69	134 / 51	Holiday	Sunday		8
9		5 / 180	27 / 158	Saturday	68 / 117	85 / 100	Sunday	117 / 68	135 / 50	Saturday	171 / 14		9
10	Saturday	6 / 179	28 / 157	Sunday	69 / 116	86 / 99	96 / 89	118 / 67	136 / 49	Sunday	172 / 13		10
11	Sunday	7 / 178	Saturday	Holiday	70 / 115	Saturday	97 / 88	119 / 66	No Work	151 / 34	173 / 12	Saturday	11
12		8 / 177	Sunday	No Work	71 / 114	Sunday	98 / 87	Saturday	Saturday	152 / 33	174 / 11	Sunday	12
13		9 / 176	29 / 156	49 / 136	Saturday	87 / 98	99 / 86	Sunday	Sunday	153 / 32	175 / 10		13
14		Saturday	30 / 155	50 / 135	Sunday	88 / 97	100 / 85	120 / 65	No Work	154 / 31	Saturday		14
15		Sunday	31 / 154	51 / 134	72 / 113	89 / 96	Saturday	121 / 64	137 / 48	155 / 30	Sunday		15
16		10 / 175	32 / 153	Saturday	73 / 112	90 / 95	Sunday	122 / 63	138 / 47	Saturday	176 / 9		16
17	Saturday	11 / 174	33 / 152	Sunday	74 / 111	91 / 94	Holiday	123 / 62	139 / 46	Sunday	177 / 8		17
18	Sunday	12 / 173	Saturday	52 / 133	75 / 110	Saturday	101 / 84	No Work	140 / 45	156 / 29	178 / 7	Saturday	18
19		13 / 172	Sunday	53 / 132	76 / 109	Sunday	102 / 83	Saturday	Saturday	157 / 28	179 / 6	Sunday	19
20		14 / 171	34 / 151	54 / 131	Saturday	Holiday	103 / 82	Sunday	Sunday	158 / 27	180 / 5		20
21		Saturday	35 / 150	55 / 130	Sunday	Holiday	104 / 81	Holiday	141 / 44	159 / 26	Saturday		21
22		Sunday	36 / 149	56 / 129	Holiday	Holiday	Saturday	124 / 61	142 / 43	160 / 25	Sunday		22
23		15 / 170	37 / 148	Saturday	Holiday	Holiday	Sunday	125 / 60	143 / 42	Saturday	181 / 4		23
24	Saturday	16 / 169	38 / 147	Sunday	Holiday	Holiday	105 / 80	126 / 59	144 / 41	Sunday	182 / 3		24
25	Sunday	17 / 168	Saturday	57 / 128	Holiday	Saturday	106 / 79	127 / 58	145 / 40	161 / 24	183 / 2	Saturday	25
26		18 / 167	Sunday	58 / 127	Holiday	Sunday	107 / 78	Saturday	Saturday	162 / 23	184 / 1	Sunday	26
27		19 / 166	39 / 146	59 / 126	Saturday	Holiday	108 / 77	Sunday	Sunday	163 / 22			27
28		Saturday	40 / 145	60 / 125	Sunday	Holiday	109 / 76	128 / 57	146 / 39	164 / 21	Saturday		28
29		Sunday	41 / 144	61 / 124	77 / 108	Holiday	Saturday		147 / 38	165 / 20	Sunday		29
30		20 / 165	42 / 143	Saturday	78 / 107	Holiday	Sunday		148 / 37	Saturday	Holiday		30
31	Saturday	21 / 164		Sunday		Holiday	110 / 75		149 / 36				31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	0	21	21	19	17	13	19	18	21	16	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.

cal_2021-22

4/12/2021 10:57 AM

184 DAY EMPLOYEE WORK CALENDAR FOR 2021-22 (Transportation)

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1		Sunday	22 / 163	43 / 142	62 / 123	79 / 106	Saturday	111 / 74	129 / 56	150 / 35	Sunday		1
2		1 / 184	23 / 162	Saturday	63 / 122	80 / 105	Sunday	112 / 73	130 / 55	Saturday	166 / 19		2
3	Saturday	2 / 183	24 / 161	Sunday	64 / 121	81 / 104	No Work	113 / 72	131 / 54	Sunday	167 / 18		3
4	Sunday	3 / 182	Saturday	44 / 141	65 / 120	Saturday	92 / 93	114 / 71	132 / 53	Holiday	168 / 17	Saturday	4
5		4 / 181	Sunday	45 / 140	66 / 119	Sunday	93 / 92	Saturday	Saturday	Holiday	169 / 16	Sunday	5
6		No Work	Holiday	46 / 139	Saturday	82 / 103	94 / 91	Sunday	Sunday	Holiday	170 / 15		6
7		Saturday	25 / 160	47 / 138	Sunday	83 / 102	95 / 90	115 / 70	133 / 52	Holiday	Saturday		7
8		Sunday	26 / 159	48 / 137	67 / 118	84 / 101	Saturday	116 / 69	134 / 51	Holiday	Sunday		8
9		5 / 180	27 / 158	Saturday	68 / 117	85 / 100	Sunday	117 / 68	135 / 50	Saturday	171 / 14		9
10	Saturday	6 / 179	28 / 157	Sunday	69 / 116	86 / 99	96 / 89	118 / 67	136 / 49	Sunday	172 / 13		10
11	Sunday	7 / 178	Saturday	Holiday	70 / 115	Saturday	97 / 88	119 / 66	No Work	151 / 34	173 / 12	Saturday	11
12		8 / 177	Sunday	No Work	71 / 114	Sunday	98 / 87	Saturday	Saturday	152 / 33	174 / 11	Sunday	12
13		9 / 176	29 / 156	49 / 136	Saturday	87 / 98	99 / 86	Sunday	Sunday	153 / 32	175 / 10		13
14		Saturday	30 / 155	50 / 135	Sunday	88 / 97	100 / 85	120 / 65	No Work	154 / 31	Saturday		14
15		Sunday	31 / 154	51 / 134	72 / 113	89 / 96	Saturday	121 / 64	137 / 48	155 / 30	Sunday		15
16		10 / 175	32 / 153	Saturday	73 / 112	90 / 95	Sunday	122 / 63	138 / 47	Saturday	176 / 9		16
17	Saturday	11 / 174	33 / 152	Sunday	74 / 111	91 / 94	Holiday	123 / 62	139 / 46	Sunday	177 / 8		17
18	Sunday	12 / 173	Saturday	52 / 133	75 / 110	Saturday	101 / 84	No Work	140 / 45	156 / 29	178 / 7	Saturday	18
19		13 / 172	Sunday	53 / 132	76 / 109	Sunday	102 / 83	Saturday	Saturday	157 / 28	179 / 6	Sunday	19
20		14 / 171	34 / 151	54 / 131	Saturday	Holiday	103 / 82	Sunday	Sunday	158 / 27	180 / 5		20
21		Saturday	35 / 150	55 / 130	Sunday	Holiday	104 / 81	Holiday	141 / 44	159 / 26	Saturday		21
22		Sunday	36 / 149	56 / 129	Holiday	Holiday	Saturday	124 / 61	142 / 43	160 / 25	Sunday		22
23		15 / 170	37 / 148	Saturday	Holiday	Holiday	Sunday	125 / 60	143 / 42	Saturday	181 / 4		23
24	Saturday	16 / 169	38 / 147	Sunday	Holiday	Holiday	105 / 80	126 / 59	144 / 41	Sunday	182 / 3		24
25	Sunday	17 / 168	Saturday	57 / 128	Holiday	Saturday	106 / 79	127 / 58	145 / 40	161 / 24	183 / 2	Saturday	25
26		18 / 167	Sunday	58 / 127	Holiday	Sunday	107 / 78	Saturday	Saturday	162 / 23	184 / 1	Sunday	26
27		19 / 166	39 / 146	59 / 126	Saturday	Holiday	108 / 77	Sunday	Sunday	163 / 22			27
28		Saturday	40 / 145	60 / 125	Sunday	Holiday	109 / 76	128 / 57	146 / 39	164 / 21	Saturday		28
29		Sunday	41 / 144	61 / 124	77 / 108	Holiday	Saturday		147 / 38	165 / 20	Sunday		29
30		20 / 165	42 / 143	Saturday	78 / 107	Holiday	Sunday		148 / 37	Saturday	Holiday		30
31	Saturday	21 / 164		Sunday		Holiday	110 / 75		149 / 36				31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	0	21	21	19	17	13	19	18	21	16	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.

cal_2021-22 4/12/2021 10:57 AM

182 DAY EMPLOYEE WORK CALENDAR FOR 2021-22

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1		Sunday	20 / 163	41 / 142	60 / 123	77 / 106	Saturday	109 / 74	127 / 56	148 / 35	Sunday		1
2			21 / 162	Saturday	61 / 122	78 / 105	Sunday	110 / 73	128 / 55	Saturday	164 / 19		2
3	Saturday		22 / 161	Sunday	62 / 121	79 / 104	No Work	111 / 72	129 / 54	Sunday	165 / 18		3
4	Sunday		Saturday	42 / 141	63 / 120	Saturday	90 / 93	112 / 71	130 / 53	Holiday	166 / 17	Saturday	4
5		1 / 182	Sunday	43 / 140	64 / 119	Sunday	91 / 92	Saturday	Saturday	Holiday	167 / 16	Sunday	5
6		2 / 181	Holiday	44 / 139	Saturday	80 / 103	92 / 91	Sunday	Sunday	Holiday	168 / 15		6
7		Saturday	23 / 160	45 / 138	Sunday	81 / 102	93 / 90	113 / 70	131 / 52	Holiday	Saturday		7
8		Sunday	24 / 159	46 / 137	65 / 118	82 / 101	Saturday	114 / 69	132 / 51	Holiday	Sunday		8
9		3 / 180	25 / 158	Saturday	66 / 117	83 / 100	Sunday	115 / 68	133 / 50	Saturday	169 / 14		9
10	Saturday	4 / 179	26 / 157	Sunday	67 / 116	84 / 99	94 / 89	116 / 67	134 / 49	Sunday	170 / 13		10
11	Sunday	5 / 178	Saturday	Holiday	68 / 115	Saturday	95 / 88	117 / 66	No Work	149 / 34	171 / 12	Saturday	11
12		6 / 177	Sunday	No Work	69 / 114	Sunday	96 / 87	Saturday	Saturday	150 / 33	172 / 11	Sunday	12
13		7 / 176	27 / 156	47 / 136	Saturday	85 / 98	97 / 86	Sunday	Sunday	151 / 32	173 / 10		13
14		Saturday	28 / 155	48 / 135	Sunday	86 / 97	98 / 85	118 / 65	No Work	152 / 31	Saturday		14
15		Sunday	29 / 154	49 / 134	70 / 113	87 / 96	Saturday	119 / 64	135 / 48	153 / 30	Sunday		15
16		8 / 175	30 / 153	Saturday	71 / 112	88 / 95	Sunday	120 / 63	136 / 47	Saturday	174 / 9		16
17	Saturday	9 / 174	31 / 152	Sunday	72 / 111	89 / 94	Holiday	121 / 62	137 / 46	Sunday	175 / 8		17
18	Sunday	10 / 173	Saturday	50 / 133	73 / 110	Saturday	99 / 84	No Work	138 / 45	154 / 29	176 / 7	Saturday	18
19		11 / 172	Sunday	51 / 132	74 / 109	Sunday	100 / 83	Saturday	Saturday	155 / 28	177 / 6	Sunday	19
20		12 / 171	32 / 151	52 / 131	Saturday	Holiday	101 / 82	Sunday	Sunday	156 / 27	178 / 5		20
21		Saturday	33 / 150	53 / 130	Sunday	Holiday	102 / 81	Holiday	139 / 44	157 / 26	Saturday		21
22		Sunday	34 / 149	54 / 129	Holiday	Holiday	Saturday	122 / 61	140 / 43	158 / 25	Sunday		22
23		13 / 170	35 / 148	Saturday	Holiday	Holiday	Sunday	123 / 60	141 / 42	Saturday	179 / 4		23
24	Saturday	14 / 169	36 / 147	Sunday	Holiday	Holiday	103 / 80	124 / 59	142 / 41	Sunday	180 / 3		24
25	Sunday	15 / 168	Saturday	55 / 128	Holiday	Saturday	104 / 79	125 / 58	143 / 40	159 / 24	181 / 2	Saturday	25
26		16 / 167	Sunday	56 / 127	Holiday	Sunday	105 / 78	Saturday	Saturday	160 / 23	182 / 1	Sunday	26
27		17 / 166	37 / 146	57 / 126	Saturday	Holiday	106 / 77	Sunday	Sunday	161 / 22			27
28		Saturday	38 / 145	58 / 125	Sunday	Holiday	107 / 76	126 / 57	144 / 39	162 / 21	Saturday		28
29		Sunday	39 / 144	59 / 124	75 / 108	Holiday	Saturday		145 / 38	163 / 20	Sunday		29
30		18 / 165	40 / 143	Saturday	76 / 107	Holiday	Sunday		146 / 37	Saturday	Holiday		30
31	Saturday	19 / 164		Sunday		Holiday	108 / 75		147 / 36				31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	0	19	21	19	17	13	19	18	21	16	19	0	182

No Work/No Pay

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

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

cal_2021-22 4/12/2021 10:58 AM

2021-22
Non-Teaching
Salary Schedule

Which includes the following Board approved documents:

Professional Salary Scale (A)
Executive Salary Scale (B)
Principal/Assistant Principal Salary Scale (C)

2021-2022 Position Listing

Non-Teaching Salary Schedule
PROFESSIONAL (A) Salary Scale

Job Title	Grade	Scale
Accounting Assistant 4	26	A - 235
Alarm Response Officer	28	A - 235
Area Manager, School Nutrition	28	A - 220
Assistant Foreman, Maintenance	28	A - 235
Assistant Foreman, Transportation	28	A - 235
Assistant Supervisor, Transportation	28	A - 235
Bookkeeper, High School	27	A - 235
Building Custodian 1	20	Bldg Cst 235
Building Custodian 2	23	Bldg Cst 235
Building Custodian 3	25	Bldg Cst 235
Bus Driver	24	A - 184
Bus Driver, Part-Time	24	A - 184 Hrly
Bus Driver, Trainee	24	A - 184 Hrly
Buyer	28	A - 235
Campus Security Associate	24	A - 190
Campus Security Associate	24	A - 235
Certified Instructor, Transportation	27	A - 235
Certified Occupational Therapy Assistant	28	A - 190
Clinic Assistant	22	A - 184
Dispatcher, Transportation	25	A - 235
Educational Interpreter	28	A - 190
Electronic Technician	26	A - 235
Environmental Technician	26	A - 235
Exec Assistant to Supt/Board	28	A - 235
Fleet Mechanic	25	A - 235
Fleet Mechanic	26	A - 235
Fleet Mechanic	27	A - 235
Food Service Manager 1	26	SNP 190
Food Service Manager 2	27	SNP 190
Food Service Manager 3	28	SNP 190
Food Service Worker	NA	SNP 182
Hazardous Materials Specialist	28	A - 235
Instructional Paraprofessional	22	A - 184
Instructional Paraprofessional - Pre-K	NA	Pre-K 184

Job Title	Grade	Scale
Inventory Processor Property Control	23	A - 235
Lead Supply Person	25	A - 235
Maintenance Mechanic 1	25	A - 235
Maintenance Mechanic 2	26	A - 235
Maintenance Mechanic 3	27	A - 235
Manager-In-Training (MIT), SNP	NA	SNP 181
Parent Liaison	22	A - 184
Personnel Investigator	28	A - 220
Physical Therapy Assistant	28	A - 190
Printer	25	A - 235
Production Chef	NA	SNP 182
Professional Assistant 2	24	A - 235
Professional Assistant 2 (Sch-Based)	24	A - 190
Professional Assistant 3	26	A - 235
Professional Assistant 3 (Sch-Based)	26	A - 235
Professional Assistant 4	27	A - 235
Registrar	25	A - 210
Residency Verification Specialist	28	A - 190
School Data Clerk	25	A - 220
School Police Investigator	28	A - 220
School Police Officer	28	A - 190
School Police Officer	28	A - 235
School Technology Specialist	28	A - 190
Specialist 1	27	A - 235
Specialist 2	28	A - 235
Speech-Language Pathologist Assistant	28	A - 190
Supervisor, Printing	28	A - 235
Supply Person - Warehouse	23	A - 235
Technical Support Specialist 2	28	A - 235
Trades Helper	23	A - 235
Transition Coach	28	A - 190
Transportation Assistant	22	A - 184
Videographer	27	A - 235

Salary Scale A - Professional

Step

	Grade	1 - 3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
235	21	$ 24,611	$ 25,300	$ 26,008	$ 26,736	$ 27,485	$ 28,254	$ 29,046	$ 29,858	$ 30,695	$ 31,555	$ 32,438	$ 33,346	$ 34,279	$ 35,239	$ 36,225	$ 37,239	$ 38,282	$ 39,354	$ 40,455	$ 41,588	$ 42,753	$ 43,951	$ 45,181
	22	$ 26,472	$ 27,214	$ 27,976	$ 28,759	$ 29,564	$ 30,392	$ 31,243	$ 32,118	$ 33,017	$ 33,942	$ 34,892	$ 35,869	$ 36,874	$ 37,906	$ 38,968	$ 40,059	$ 41,181	$ 42,334	$ 43,519	$ 44,738	$ 45,991	$ 47,278	$ 48,602
	23	$ 28,686	$ 29,489	$ 30,315	$ 31,164	$ 32,036	$ 32,933	$ 33,855	$ 34,802	$ 35,777	$ 36,778	$ 37,808	$ 38,867	$ 39,955	$ 41,074	$ 42,225	$ 43,407	$ 44,623	$ 45,872	$ 47,157	$ 48,477	$ 49,834	$ 51,230	$ 52,664
	24	$ 31,363	$ 32,241	$ 33,144	$ 34,072	$ 35,026	$ 36,006	$ 37,014	$ 38,050	$ 39,116	$ 40,211	$ 41,338	$ 42,495	$ 43,686	$ 44,909	$ 46,166	$ 47,459	$ 48,788	$ 50,153	$ 51,558	$ 53,001	$ 54,485	$ 56,011	$ 57,580
	25	$ 34,391	$ 35,354	$ 36,345	$ 37,363	$ 38,409	$ 39,484	$ 40,590	$ 41,726	$ 42,894	$ 44,095	$ 45,329	$ 46,598	$ 47,902	$ 49,244	$ 50,623	$ 52,040	$ 53,498	$ 54,996	$ 56,537	$ 58,120	$ 59,747	$ 61,419	$ 63,139
	26	$ 37,883	$ 38,944	$ 40,034	$ 41,155	$ 42,308	$ 43,492	$ 44,710	$ 45,961	$ 47,248	$ 48,571	$ 49,931	$ 51,329	$ 52,767	$ 54,244	$ 55,762	$ 57,324	$ 58,929	$ 60,580	$ 62,276	$ 64,020	$ 65,812	$ 67,656	$ 69,550
	27	$ 42,190	$ 43,371	$ 44,586	$ 45,835	$ 47,118	$ 48,437	$ 49,793	$ 51,188	$ 52,621	$ 54,095	$ 55,609	$ 57,167	$ 58,767	$ 60,413	$ 62,104	$ 63,843	$ 65,631	$ 67,469	$ 69,358	$ 71,300	$ 73,296	$ 75,348	$ 77,458
	28	$ 47,196	$ 48,518	$ 49,877	$ 51,273	$ 52,710	$ 54,185	$ 55,702	$ 57,262	$ 58,865	$ 60,514	$ 62,208	$ 63,950	$ 65,741	$ 67,582	$ 69,474	$ 71,419	$ 73,420	$ 75,475	$ 77,588	$ 79,761	$ 81,995	$ 84,291	$ 86,651

Step

	Grade	1 - 3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	01-04	22	23	24	25
220	25	$ 32,195	$ 33,097	$ 34,024	$ 34,977	$ 35,956	$ 36,963	$ 37,998	$ 39,062	$ 40,155	$ 41,279	$ 42,435	$ 43,623	$ 44,844	$ 46,100	$ 47,390	$ 48,717	$ 50,081	$ 51,483	$ 52,925	$ 54,407	$ 55,931	$ 57,496	$ 59,106
	28	$ 44,183	$ 45,421	$ 46,693	$ 48,000	$ 49,345	$ 50,727	$ 52,148	$ 53,607	$ 55,109	$ 56,652	$ 58,238	$ 59,869	$ 61,545	$ 63,268	$ 65,039	$ 66,860	$ 68,732	$ 70,656	$ 72,635	$ 74,669	$ 76,760	$ 78,909	$ 81,119

Step

	Grade	1 - 3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
210	25	$ 30,731	$ 31,591	$ 32,476	$ 33,386	$ 34,320	$ 35,281	$ 36,269	$ 37,285	$ 38,330	$ 39,403	$ 40,506	$ 41,640	$ 42,806	$ 44,005	$ 45,237	$ 46,504	$ 47,806	$ 49,145	$ 50,521	$ 51,935	$ 53,390	$ 54,885	$ 56,422
	27	$ 37,703	$ 38,759	$ 39,844	$ 40,960	$ 42,107	$ 43,286	$ 44,498	$ 45,743	$ 47,024	$ 48,341	$ 49,694	$ 51,086	$ 52,516	$ 53,987	$ 55,498	$ 57,052	$ 58,649	$ 60,291	$ 61,979	$ 63,714	$ 65,498	$ 67,332	$ 69,217

Step

	Grade	1 - 3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
190	22	$ 21,404	$ 22,003	$ 22,620	$ 23,253	$ 23,904	$ 24,573	$ 25,261	$ 25,968	$ 26,695	$ 27,443	$ 28,211	$ 29,001	$ 29,813	$ 30,647	$ 31,505	$ 32,387	$ 33,294	$ 34,226	$ 35,185	$ 36,170	$ 37,183	$ 38,225	$ 39,294
	24	$ 25,357	$ 26,067	$ 26,797	$ 27,548	$ 28,319	$ 29,112	$ 29,927	$ 30,765	$ 31,627	$ 32,513	$ 33,423	$ 34,359	$ 35,321	$ 36,310	$ 37,327	$ 38,372	$ 39,446	$ 40,551	$ 41,686	$ 42,853	$ 44,053	$ 45,286	$ 46,554
	26	$ 30,630	$ 31,487	$ 32,369	$ 33,275	$ 34,207	$ 35,165	$ 36,149	$ 37,161	$ 38,201	$ 39,271	$ 40,371	$ 41,501	$ 42,663	$ 43,857	$ 45,085	$ 46,348	$ 47,645	$ 48,979	$ 50,351	$ 51,761	$ 53,210	$ 54,701	$ 56,233
	27	$ 34,111	$ 35,066	$ 36,048	$ 37,058	$ 38,095	$ 39,162	$ 40,258	$ 41,385	$ 42,544	$ 43,736	$ 44,961	$ 46,219	$ 47,514	$ 48,844	$ 50,212	$ 51,617	$ 53,062	$ 54,549	$ 56,076	$ 57,645	$ 59,259	$ 60,918	$ 62,624
	28	$ 38,159	$ 39,228	$ 40,327	$ 41,456	$ 42,617	$ 43,810	$ 45,037	$ 46,298	$ 47,594	$ 48,926	$ 50,296	$ 51,705	$ 53,152	$ 54,640	$ 56,170	$ 57,743	$ 59,360	$ 61,022	$ 62,730	$ 64,486	$ 66,292	$ 68,148	$ 70,057

Transportation Assistants (22) & Bus Drivers (24)

Step

	Grade	1 - 3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
184	22	$ 15,698	$ 16,137	$ 16,587	$ 17,049	$ 17,533	$ 18,029	$ 18,524	$ 19,042	$ 19,583	$ 20,123	$ 20,697	$ 21,272	$ 21,868	$ 22,477	$ 23,107	$ 23,749	$ 24,413	$ 25,100	$ 25,810	$ 26,530	$ 27,274	$ 28,039	$ 28,828
	24	$ 22,522	$ 23,040	$ 23,040	$ 23,580	$ 24,154	$ 24,729	$ 25,326	$ 25,945	$ 26,575	$ 27,229	$ 27,893	$ 28,580	$ 29,278	$ 30,010	$ 30,753	$ 31,519	$ 32,307	$ 33,118	$ 33,951	$ 34,807	$ 35,685	$ 36,598	$ 37,521

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 (less than 50% full-time employment) 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
4. Part-time Transporation Assistant employees will be paid the hourly rate of step 1 on the 184-day, Grade 22 salary scale. Part-time Transporations Assts are paid for hours worked, no minimum hour guarantee

Paraprofessionals, Parent Liaisons, Clinic Assistants

Step

	Grade	1 - 3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
184	22	$ 20,929	$ 21,516	$ 22,119	$ 22,738	$ 23,374	$ 24,029	$ 24,702	$ 25,394	$ 26,105	$ 26,836	$ 27,588	$ 28,360	$ 29,154	$ 29,971	$ 30,810	$ 31,673	$ 32,559	$ 33,471	$ 34,409	$ 35,373	$ 36,363	$ 37,381	$ 38,427

Building Custodians

Step

	Grade	1 - 3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
235	20	$ 23,321	$ 23,974	$ 24,645	$ 25,336	$ 26,046	$ 26,775	$ 27,525	$ 28,296	$ 29,088	$ 29,902	$ 30,740	$ 31,601	$ 32,486	$ 33,395	$ 34,330	$ 35,291	$ 36,279	$ 37,295	$ 38,340	$ 39,413	$ 40,516	$ 41,651	$ 42,817
	23	$ 28,967	$ 29,778	$ 30,611	$ 31,468	$ 32,349	$ 33,255	$ 34,186	$ 35,143	$ 36,127	$ 37,139	$ 38,180	$ 39,249	$ 40,347	$ 41,477	$ 42,639	$ 43,832	$ 45,060	$ 46,321	$ 47,619	$ 48,952	$ 50,323	$ 51,731	$ 53,180
	25	$ 34,728	$ 35,700	$ 36,700	$ 37,727	$ 38,783	$ 39,870	$ 40,986	$ 42,133	$ 43,313	$ 44,526	$ 45,773	$ 47,055	$ 48,372	$ 49,726	$ 51,118	$ 52,549	$ 54,021	$ 55,534	$ 57,088	$ 58,687	$ 60,330	$ 62,019	$ 63,755

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.

2021-2022 Position Listing

Non-Teaching Salary Schedule
EXECUTIVE (B) Salary Scale

Job Title	Grade	Scale
Accountant 4	30	B - 235
Analyst, Information Security	30	B - 235
Analyst, Pre-K Remedial	29	B - 235
Analyst Security Systems	30	B - 235
Asst Superintendent, Learning/Teaching	38	B - 235
Asst Superintendent, Student Support Svcs	38	B - 235
Budget Analyst 3	30	B - 235
Business Analyst, Information Technology	31	B - 235
Business Analyst, Payroll and Benefits	31	B - 235
Captain, School Police Officers	31	B - 235
Chief Academics Officer	39	B - 235
Chief Communications Officer	39	B - 235
Chief Financial Officer	39	B - 235
Chief Information Officer	39	B - 235
Chief of School Police	32	B - 235
Chief Operations Officer	39	B - 235
Chief Talent Officer	39	B - 235
Cluster School Nurse	29	B - 190
Coord Advanced Studies	32	B - 235
Coord Architecture & Engineering	32	B - 235
Coord Assessment	32	B - 235
Coord Budget Services	31	B - 235
Coord Charter Schools	32	B - 235
Coord Continuous Improvement	32	B - 235
Coord Continuous Improvement, Academics	32	B - 235
Coord Middle/High School Counseling	32	B - 235
Coord Data Utilization	32	B - 235
Coord Early Childhood & Remedial Prog	32	B - 235
Coord Elementary School Counseling	32	B - 235
Coord Emergency Management	31	B - 235
Coord Environmental Services	31	B - 235
Coord Enterprise Applications	32	B - 235
Coord ESOL	32	B - 235
Coord Federal Programs	32	B - 235
Coord Grant Development	32	B - 235
Coord Health/Physical Education	32	B - 235
Coord Infrastructure Administration	32	B - 235
Coord Innovative Curriculum & Instruction	32	B - 235
Coord Intervention Services	32	B - 235
Coord IT Architecture & Capacity	32	B - 235
Coord IT Training and Support	32	B - 235
Coord Learning & Development	31	B - 235
Coord Local School Accounting	32	B - 235
Coord Master Scheduling Support	31	B - 235
Coord Network Administration	31	B - 235
Coord Operational Planning	32	B - 235
Coord Operations Support	32	B - 235
Coord Performing Arts	32	B - 235
Coord Portables & Renovations	32	B - 235
Coord Program Evaluation	32	B - 235
Coord Retirement Services	32	B - 235
Coord SAP Payroll and Benefits	32	B - 235
Coord SAP SuccessFactors	32	B - 235
Coord School Government & Flexibility	32	B - 235
Coord School Nutrition Program	32	B - 235
Coord School Technology Support	32	B - 235
Coord Services for Exceptional Children	32	B - 235
Coord Social Work Services	31	B - 235
Coord Special Instructional Programs	32	B - 235
Coord Student Information Support Services	32	B - 235
Coord Student Information Technology Svcs	32	B - 235
Coord Talent Management	32	B - 235
Coord Technology Services Support	31	B - 235
Coord Transportation	32	B - 235
Coord Utilities Services	32	B - 235
Coord Virtual Learning	32	B - 235
Coord Visual Arts, Drama and Dance	32	B - 235
Counselor ES & MS	30	B - 200
Counselor HS	30	B - 205
Database Administrator	32	B - 235
Deputy Chief Academic Officer	38	B - 235
Deputy Chief Financial Officer	36	B - 235
Developer	31	B - 235
Dir Accounting	34	B - 235
Dir Assessment	34	B - 235
Dir Athletics	34	B - 235
Dir, Atlas	34	B - 235
Dir Auxiliary Services	34	B - 235
Dir Capital Improvements	34	B - 235
Dir CTAE	34	B - 235
Dir Data Utilization	34	B - 235
Dir Data Warehouse	33	B - 235
Dir District Health Services	34	B - 235
Dir English Language Arts	33	B - 235
Dir Facilities Services	34	B - 235
Dir Federal Programs	34	B - 235
Dir Information Security	34	B - 235
Dir Infrastructure & Network Management	34	B - 235
Dir Instructional Technology	34	B - 235
Dir JROTC	MIP	B - 235
Dir Land Management	34	B - 235
Dir Mathematics	33	B - 235
Dir Project Management	33	B - 235
Dir School Improvement, MS	34	B - 235
Dir School Technology Support	34	B - 235
Dir Services for Exceptional Children	33	B - 235
Dir Science	33	B - 235
Dir Social Studies	33	B - 235
Dir Specials	34	B - 235
Dir Student Discipline	33	B - 235
Dir Information & Instruction Applications	34	B - 235
Dir Student Information Systems	34	B - 235

2021-2022 Position Listing

Non-Teaching Salary Schedule
EXECUTIVE (B) Salary Scale

Job Title	Grade	Scale
Dir Student Supports	33	B - 235
Dir Talent Staffing	34	B - 235
Dir Transportation	34	B - 235
District Chef	29	SNP-210
Exec Dir, Academic Capital Projects	35	B - 235
Exec Dir Academic Programs	35	B - 235
Exec Dir Accounting & Retirement Services	35	B - 235
Exec Dir Assets/Inventory Management	35	B - 235
Exec Dir Board Services	35	B - 235
Exec Dir Budget & Grant Services	35	B - 235
Exec Dir Capital Improvements	35	B - 235
Exec Dir Contracting	35	B - 235
Exec Dir Curriculum	35	B - 235
Exec Dir District Program Management	35	B - 235
Exec Dir Facilities Services	35	B - 235
Exec Dir Internal Affairs	35	B - 235
Exec Dir Operational Planning	35	B - 235
Exec Dir Payroll & Benefits	35	B - 235
Exec Dir Professional Learning & Leadership	35	B - 235
Exec Dir Risk Management	35	B - 235
Exec Dir Safety & Security	35	B - 235
Exec Dir School Nutrition Program	35	B - 235
Exec Dir Strategy	35	B - 235
Exec Dir Svcs Student Supports	35	B - 235
Exec Dir Svcs for Exceptional Children	35	B - 235
Exec Dir Talent Staffing	35	B - 235
Exec Dir Transportation	35	B - 235
Facilitator School Governance & Flexibility	30	B - 235
Financial Analyst	29	B - 235
Foreman - Maint/Trans/Portables	29	B - 235
Internal Auditor	30	B - 235
HRIS Analyst	31	B - 235
Lieutenant School Police	29	B - 235
Mgr Broadcast and Video	30	B - 235
Mgr Building Services	29	B - 235
Mgr Communications	31	B - 235
Mgr Data Utilization	31	B - 235
Mgr Employee Compensation	31	B - 235
Mgr Internal Audit	31	B - 235
Mgr Records Management	30	B - 235
Mgr Org Management	31	B - 235
Museum Curator	30	B - 235
Operational Planning Analyst	30	B - 235
Museum Curator	30	B - 235
Operational Planning Analyst	30	B - 235
Program Admin RTI/DISPRO	29	B - 235
Program Admin RTI/SST	29	B - 235
Program Admin Section 504	29	B - 235
Program Evaluation Analyst	30	B - 235
Program Mgr SN Mktg & Communications	29	B - 235
Program Specialist	30	B - 235
Project Manager Information Technology	31	B - 235
Property Analyst	29	B - 235
Purchasing Agent	31	B - 235
Recruiter	32	B - 235
SAP Basis/Security Administrator	32	B - 235
SAP FICO Administrator	32	B - 235
School Nurse (Special Education Nurse)	29	B - 190
School Psychologist	30	B - 195
School Social Worker	30	B - 195
Senior Buyer	29	B - 235
Senior Developer	32	B - 235
Senior Project Manager, Information Tech	32	B - 235
SQL Administrator	31	B - 235
Supv Accounts Payable	29	B - 235
Supv Benefits	30	B - 235
Supv HVAC	31	B - 235
Supv Maintenance	31	B - 235
Supv Payroll	30	B - 235
Supv School Nutrition	29	B - 235
Supv Transportation	29	B - 235
Supv Utilities	30	B - 235
Supv Warehouse	30	B - 235
System Analyst	31	B - 235
Technical Support Specialist III	29	B - 235
Treasurer	31	B - 235
Web Content Manager	31	B - 235
Work-Based Learning Administrator	30	B - 205
Zone Superintendent	37	B - 235

Fulton County Board of Education
2021-2022 Non-Teaching Salary Schedule

4/12/2021

Salary Scale B - Executive

		Step																	
	Grade	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
235	29	$ 61,835	$ 63,566	$ 65,346	$ 67,176	$ 69,057	$ 70,991	$ 72,979	$ 75,022	$ 77,122	$ 79,282	$ 81,501	$ 83,783	$ 86,129	$ 88,540	$ 91,020	$ 93,569	$ 96,189	$ 98,882
	30	$ 65,657	$ 67,495	$ 69,386	$ 71,329	$ 73,326	$ 75,379	$ 77,489	$ 79,659	$ 81,890	$ 84,183	$ 86,540	$ 88,963	$ 91,454	$ 94,015	$ 96,648	$ 99,354	$ 102,136	$ 104,996
	31	$ 70,194	$ 72,160	$ 74,181	$ 76,257	$ 78,392	$ 80,587	$ 82,843	$ 85,163	$ 87,548	$ 89,999	$ 92,519	$ 95,110	$ 97,773	$ 100,511	$ 103,325	$ 106,218	$ 109,192	$ 112,249
	32	$ 75,508	$ 77,622	$ 79,796	$ 82,029	$ 84,326	$ 86,688	$ 89,115	$ 91,610	$ 94,176	$ 96,812	$ 99,523	$ 102,310	$ 105,175	$ 108,120	$ 111,147	$ 114,259	$ 117,459	$ 120,748
	33	$ 81,794	$ 84,084	$ 86,438	$ 88,858	$ 91,346	$ 93,904	$ 96,534	$ 99,237	$ 102,015	$ 104,871	$ 107,808	$ 110,826	$ 113,929	$ 117,118	$ 120,398	$ 123,769	$ 127,235	$ 130,798
	34	$ 89,181	$ 91,678	$ 94,245	$ 96,884	$ 99,597	$ 102,386	$ 105,253	$ 108,200	$ 111,229	$ 114,343	$ 117,545	$ 120,836	$ 124,220	$ 127,698	$ 131,273	$ 134,949	$ 138,727	$ 142,611
	35	$ 92,323	$ 94,908	$ 97,565	$ 100,297	$ 103,105	$ 105,991	$ 108,959	$ 112,010	$ 115,147	$ 118,371	$ 121,685	$ 125,092	$ 128,594	$ 132,195	$ 135,897	$ 139,701	$ 143,613	$ 147,634
	36	$ 98,928	$ 101,698	$ 104,546	$ 107,473	$ 110,482	$ 113,576	$ 116,756	$ 120,025	$ 123,386	$ 126,841	$ 130,393	$ 134,043	$ 137,797	$ 141,656	$ 145,622	$ 149,699	$ 153,890	$ 158,199
	37	$ 106,748	$ 109,737	$ 112,809	$ 115,968	$ 119,215	$ 122,553	$ 125,984	$ 129,511	$ 133,138	$ 136,866	$ 140,698	$ 144,637	$ 148,686	$ 152,850	$ 157,130	$ 161,529	$ 166,052	$ 170,701
	38	$ 115,905	$ 119,150	$ 122,487	$ 125,916	$ 129,442	$ 133,066	$ 136,792	$ 140,622	$ 144,560	$ 148,607	$ 152,767	$ 157,045	$ 161,443	$ 165,963	$ 170,610	$ 175,387	$ 180,298	$ 185,346
	39	$ 126,734	$ 130,283	$ 133,930	$ 137,680	$ 141,534	$ 145,497	$ 149,571	$ 153,759	$ 158,064	$ 162,490	$ 167,040	$ 171,717	$ 176,525	$ 181,468	$ 186,549	$ 191,772	$ 197,142	$ 202,662

		Step																	
	Grade	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
190	29	$ 49,992	$ 51,392	$ 52,831	$ 54,310	$ 55,831	$ 57,394	$ 59,002	$ 60,654	$ 62,353	$ 64,099	$ 65,894	$ 67,739	$ 69,636	$ 71,587	$ 73,591	$ 75,651	$ 77,770	$ 79,948
	30	$ 53,086	$ 54,572	$ 56,100	$ 57,671	$ 59,285	$ 60,945	$ 62,651	$ 64,406	$ 66,209	$ 68,063	$ 69,968	$ 71,927	$ 73,941	$ 76,011	$ 78,140	$ 80,328	$ 82,577	$ 84,890

School Social Workers - School Psychologists

		Step																	
	Grade	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
195	30	$ 56,474	$ 57,970	$ 59,507	$ 61,088	$ 62,713	$ 64,383	$ 66,100	$ 67,865	$ 69,679	$ 71,545	$ 73,462	$ 75,434	$ 77,461	$ 79,544	$ 81,686	$ 83,887	$ 86,150	$ 88,477

Counselor - Elementary School and Middle School

		Step																	
	Grade	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
200	30	$ 57,843	$ 59,377	$ 60,954	$ 62,575	$ 64,242	$ 65,954	$ 67,715	$ 69,525	$ 71,387	$ 73,300	$ 75,267	$ 77,288	$ 79,367	$ 81,504	$ 83,700	$ 85,958	$ 88,280	$ 90,666

Counselor - High School

		Step																	
	Grade	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
205	30	$ 59,213	$ 60,785	$ 62,402	$ 64,063	$ 65,772	$ 67,527	$ 69,332	$ 71,188	$ 73,095	$ 75,057	$ 77,072	$ 79,145	$ 81,276	$ 83,466	$ 85,717	$ 88,031	$ 90,411	$ 92,857

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.

2021-2022 Position Listing

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

Job Title	Grade	Scale
Elementary School Assistant Principal	31	C - 220
Elementary School Principal	33	C - 235
High School Assistant Principal	32	C - 225
High School Principal	35	C - 235
Middle School Assistant Principal	32	C - 220
Middle School Principal	34	C - 235
Principal, Fulton Academy of Virtual Excellence	34	C - 235

Fulton County Board of Education
2021-2022 Non-Teaching Salary Schedule

4/12/2021

Salary Scale C - Principal/Assistant Principal

Principal

		Step															
	Grade	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
235	33	$ 87,805	$ 90,177	$ 92,616	$ 95,123	$ 97,701	$ 100,351	$ 103,075	$ 105,876	$ 108,754	$ 111,713	$ 114,756	$ 117,883	$ 121,098	$ 124,403	$ 127,801	$ 131,293
	34	$ 95,460	$ 98,046	$ 100,706	$ 103,439	$ 106,249	$ 109,139	$ 112,109	$ 115,162	$ 118,301	$ 121,527	$ 124,844	$ 128,254	$ 131,760	$ 135,363	$ 139,068	$ 142,877
	35	$ 98,712	$ 101,390	$ 104,143	$ 106,974	$ 109,884	$ 112,874	$ 115,949	$ 119,109	$ 122,359	$ 125,700	$ 129,134	$ 132,664	$ 136,293	$ 140,024	$ 143,859	$ 147,801

Assistant Principal - High School

		Step															
	Grade	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
225	32	$ 77,961	$ 80,058	$ 82,214	$ 84,431	$ 86,709	$ 89,051	$ 91,459	$ 93,935	$ 96,480	$ 99,095	$ 101,784	$ 104,548	$ 107,390	$ 110,311	$ 113,314	$ 116,401

Assistant Principal - Elementary and Middle School

		Step															
	Grade	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
220	31	$ 71,143	$ 73,049	$ 75,009	$ 77,023	$ 79,094	$ 81,223	$ 83,412	$ 85,662	$ 87,975	$ 90,353	$ 92,797	$ 95,309	$ 97,891	$ 100,547	$ 103,276	$ 106,082
	32	$ 76,298	$ 78,348	$ 80,457	$ 82,624	$ 84,852	$ 87,142	$ 89,496	$ 91,916	$ 94,404	$ 96,961	$ 99,591	$ 102,294	$ 105,072	$ 107,928	$ 110,865	$ 113,883

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.

2021-22
Teacher
Salary Schedule

Which includes the following Board approved documents:

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

2021-2022 Position Listing

Teaching Salary Schedules

Job Title	Contract Days	Pay Scale
Administrative Assistant	190	Regular Teacher
Athletic Director	210	Athletic Director
Media and Educational Technology Instructor	190	Regular Teacher
RTI Disproportionality Support	190	Regular Teacher
Teacher - Regular Classroom	190	Regular Teacher
Teacher - Pre-Kindergarten	190	Pre-K
Audiologist	190	SPED
Occupational Therapist	190	SPED
Physical Therapist	190	SPED
Pre-K Diagnostician	190	SPED
Speech Language Pathologist	190	SPED
Teacher - Adaptive Art, Adaptive PE, Music Therapist	190	SPED
Teacher - Special Education	190	SPED
Curriculum Support Teacher (CST)	190	TSS
Data Support Specialist (Title I)	190	TSS
Graduation Coach	190	TSS
Improvement Coach	190	TSS
Instructional Support Teacher (IST)	190	TSS
Lead Data Support Specialist (Title I)	190	TSS
Lead Improvement Coach (Title I)	190	TSS
RTI Resource Support	190	TSS
Support Specialist, CTAE	190	TSS
Support Specialist, Dispro	190	TSS
Support Specialist, Title III	190	TSS
Support Specialist, Teaching Museum	190	TSS
Support Specialist, Title I	190	TSS

FULTON COUNTY BOARD OF EDUCATION
TEACHER (190 DAY) SALARY SCHEDULE
2021-2022 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	**MONTH**	**ANNUAL**	**MONTH**	**ANNUAL**	**MONTH**	**ANNUAL**	**MONTH**	**ANNUAL**
0	$4,071	$48,850	$4,491	$53,893	$4,874	$58,483	$5,217	$62,608
1	$4,071	$48,850	$4,491	$53,893	$4,874	$58,483	$5,217	$62,608
2	$4,101	$49,217	$4,525	$54,297	$4,911	$58,936	$5,257	$63,085
3	$4,101	$49,217	$4,525	$54,297	$4,911	$58,936	$5,257	$63,085
4	$4,217	$50,600	$4,652	$55,827	$5,047	$60,564	$5,405	$64,860
5	$4,217	$50,600	$4,652	$55,827	$5,047	$60,564	$5,405	$64,860
6	$4,410	$52,914	$4,869	$58,422	$5,285	$63,415	$5,751	$69,009
7	$4,410	$52,914	$4,869	$58,422	$5,354	$64,248	$5,915	$70,980
8	$4,468	$53,611	$4,971	$59,646	$5,581	$66,977	$6,169	$74,028
9	$4,528	$54,333	$5,112	$61,347	$5,742	$68,899	$6,346	$76,157
10	$4,647	$55,765	$5,131	$61,567	$5,742	$68,899	$6,346	$76,157
11	$4,771	$57,246	$5,265	$63,183	$5,909	$70,906	$6,530	$78,360
12	$4,896	$58,752	$5,406	$64,872	$5,909	$70,906	$6,530	$78,360
13	$5,027	$60,319	$5,552	$66,622	$6,077	$72,926	$6,718	$80,613
14	$5,160	$61,922	$5,700	$68,397	$6,191	$74,297	$6,718	$80,613
15	$5,199	$62,387	$5,742	$68,899	$6,238	$74,860	$6,780	$81,359
16	$5,339	$64,064	$5,895	$70,735	$6,406	$76,867	$6,866	$82,387
17	$5,479	$65,753	$6,053	$72,632	$6,578	$78,936	$7,051	$84,615
18	$5,626	$67,516	$6,217	$74,603	$6,756	$81,066	$7,241	$86,892
19	$5,776	$69,315	$6,384	$76,610	$6,936	$83,232	$7,437	$89,242
20	$5,931	$71,176	$6,555	$78,654	$7,124	$85,484	$7,638	$91,653
21	$5,931	$71,176	$6,555	$78,654	$7,124	$85,484	$7,638	$91,653
22	$5,931	$71,176	$6,555	$78,654	$7,124	$85,484	$7,638	$91,653
23	$6,030	$72,363	$6,665	$79,976	$7,245	$86,941	$7,766	$93,195
24	$6,030	$72,363	$6,665	$79,976	$7,245	$86,941	$7,766	$93,195
25	$6,192	$74,309	$6,845	$82,143	$7,441	$89,291	$7,976	$95,717
26	$6,358	$76,292	$7,028	$84,334	$7,642	$91,702	$8,193	$98,312
OVER 26	$6,358	$76,292	$7,028	$84,334	$7,642	$91,702	$8,193	$98,312
OS*: FY09 Only	$6,530	$78,360	$7,219	$86,622	$7,849	$94,187	$8,416	$100,992

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 SUPPORT (190 DAY) SALARY SCHEDULE
2021-2022 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	**MONTH**	**ANNUAL**	**MONTH**	**ANNUAL**	**MONTH**	**ANNUAL**	**MONTH**	**ANNUAL**
0	$4,543	$54,517	$4,965	$59,584	$5,346	$64,150	$5,690	$68,275
1	$4,543	$54,517	$4,965	$59,584	$5,346	$64,150	$5,690	$68,275
2	$4,578	$54,933	$5,001	$60,013	$5,388	$64,652	$5,733	$68,801
3	$4,578	$54,933	$5,001	$60,013	$5,388	$64,652	$5,733	$68,801
4	$4,707	$56,488	$5,143	$61,714	$5,539	$66,463	$5,896	$70,747
5	$4,707	$56,488	$5,143	$61,714	$5,539	$66,463	$5,896	$70,747
6	$4,912	$58,948	$5,367	$64,407	$5,783	$69,401	$6,162	$73,942
7	$4,912	$58,948	$5,367	$64,407	$5,783	$69,401	$6,252	$75,019
8	$4,969	$59,633	$5,434	$65,202	$5,855	$70,258	$6,417	$77,002
9	$5,028	$60,331	$5,499	$65,986	$5,925	$71,102	$6,672	$80,062
10	$5,148	$61,775	$5,629	$67,553	$6,071	$72,852	$6,848	$82,179
11	$5,270	$63,244	$5,766	$69,193	$6,219	$74,627	$6,848	$82,179
12	$5,398	$64,774	$5,909	$70,906	$6,373	$76,476	$7,031	$84,370
13	$5,526	$66,316	$6,051	$72,608	$6,530	$78,360	$7,031	$84,370
14	$5,662	$67,944	$6,200	$74,395	$6,691	$80,294	$7,220	$86,635
15	$5,692	$68,299	$6,233	$74,799	$6,727	$80,723	$7,284	$87,402
16	$5,828	$69,939	$6,387	$76,647	$6,895	$82,742	$7,358	$88,299
17	$5,972	$71,665	$6,544	$78,532	$7,068	$84,811	$7,543	$90,515
18	$6,118	$73,416	$6,708	$80,490	$7,244	$86,928	$7,733	$92,791
19	$6,268	$75,215	$6,874	$82,485	$7,426	$89,107	$7,929	$95,142
20	$6,422	$77,063	$7,045	$84,542	$7,613	$91,359	$8,128	$97,541
21	$6,422	$77,063	$7,045	$84,542	$7,613	$91,359	$8,128	$97,541
22	$6,422	$77,063	$7,045	$84,542	$7,613	$91,359	$8,128	$97,541
23	$6,504	$78,042	$7,137	$85,643	$7,717	$92,608	$8,242	$98,899
24	$6,504	$78,042	$7,137	$85,643	$7,717	$92,608	$8,242	$98,899
25	$6,665	$79,976	$7,318	$87,810	$7,913	$94,958	$8,452	$101,421
26	$6,831	$81,971	$7,501	$90,013	$8,114	$97,369	$8,667	$104,003
OVER 26	$6,831	$81,971	$7,501	$90,013	$8,114	$97,369	$8,667	$104,003
OS*: FY09 Only	$7,003	$84,040	$7,691	$92,290	$8,321	$99,854	$8,888	$106,659

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
SPECIAL EDUCATION (SPED) TEACHER SALARY SCHEDULE**
2021-2022 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	MONTH	ANNUAL	MONTH	ANNUAL	MONTH	ANNUAL	MONTH	ANNUAL
0	$4,321	$51,850	$4,741	$56,893	$5,124	$61,483	$5,467	$65,608
1	$4,321	$51,850	$4,741	$56,893	$5,124	$61,483	$5,467	$65,608
2	$4,351	$52,217	$4,775	$57,297	$5,161	$61,936	$5,507	$66,085
3	$4,351	$52,217	$4,775	$57,297	$5,161	$61,936	$5,507	$66,085
4	$4,467	$53,600	$4,902	$58,827	$5,297	$63,564	$5,655	$67,860
5	$4,467	$53,600	$4,902	$58,827	$5,297	$63,564	$5,655	$67,860
6	$4,660	$55,914	$5,119	$61,422	$5,535	$66,415	$6,001	$72,009
7	$4,660	$55,914	$5,119	$61,422	$5,604	$67,248	$6,165	$73,980
8	$4,718	$56,611	$5,221	$62,646	$5,831	$69,977	$6,419	$77,028
9	$4,778	$57,333	$5,362	$64,347	$5,992	$71,899	$6,596	$79,157
10	$4,897	$58,765	$5,381	$64,567	$5,992	$71,899	$6,596	$79,157
11	$5,021	$60,246	$5,515	$66,183	$6,159	$73,906	$6,780	$81,360
12	$5,146	$61,752	$5,656	$67,872	$6,159	$73,906	$6,780	$81,360
13	$5,277	$63,319	$5,802	$69,622	$6,327	$75,926	$6,968	$83,613
14	$5,410	$64,922	$5,950	$71,397	$6,441	$77,297	$6,968	$83,613
15	$5,449	$65,387	$5,992	$71,899	$6,488	$77,860	$7,030	$84,359
16	$5,589	$67,064	$6,145	$73,735	$6,656	$79,867	$7,116	$85,387
17	$5,729	$68,753	$6,303	$75,632	$6,828	$81,936	$7,301	$87,615
18	$5,876	$70,516	$6,467	$77,603	$7,006	$84,066	$7,491	$89,892
19	$6,026	$72,315	$6,634	$79,610	$7,186	$86,232	$7,687	$92,242
20	$6,181	$74,176	$6,805	$81,654	$7,374	$88,484	$7,888	$94,653
21	$6,181	$74,176	$6,805	$81,654	$7,374	$88,484	$7,888	$94,653
22	$6,181	$74,176	$6,805	$81,654	$7,374	$88,484	$7,888	$94,653
23	$6,280	$75,363	$6,915	$82,976	$7,495	$89,941	$8,016	$96,195
24	$6,280	$75,363	$6,915	$82,976	$7,495	$89,941	$8,016	$96,195
25	$6,442	$77,309	$7,095	$85,143	$7,691	$92,291	$8,226	$98,717
26	$6,608	$79,292	$7,278	$87,334	$7,892	$94,702	$8,443	$101,312
OVER 26	$6,608	$79,292	$7,278	$87,334	$7,892	$94,702	$8,443	$101,312
OS: FY09 Only*	$6,780	$81,360	$7,469	$89,622	$8,099	$97,187	$8,666	$103,992

**** 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/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
ATHLETIC DIRECTOR
SALARY SCHEDULE
2021-2022 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	MONTH	ANNUAL	MONTH	ANNUAL	MONTH	ANNUAL	MONTH	ANNUAL
0	$4,302	$51,622	$4,776	$57,308	$5,207	$62,482	$5,594	$67,132
1	$4,302	$51,622	$4,776	$57,308	$5,207	$62,482	$5,594	$67,132
2	$4,336	$52,036	$4,814	$57,763	$5,249	$62,992	$5,639	$67,670
3	$4,336	$52,036	$4,814	$57,763	$5,249	$62,992	$5,639	$67,670
4	$4,379	$52,546	$4,860	$58,314	$5,297	$63,558	$5,692	$68,305
5	$4,379	$52,546	$4,860	$58,314	$5,297	$63,558	$5,692	$68,305
6	$4,592	$55,099	$5,099	$61,185	$5,559	$66,704	$6,074	$72,886
7	$4,592	$55,099	$5,099	$61,185	$5,636	$67,629	$6,256	$75,067
8	$4,656	$55,873	$5,211	$62,537	$5,888	$70,651	$6,536	$78,434
9	$4,723	$56,672	$5,369	$64,427	$6,065	$72,776	$6,733	$80,793
10	$4,855	$58,259	$5,389	$64,662	$6,065	$72,776	$6,733	$80,793
11	$4,991	$59,887	$5,538	$66,456	$6,249	$74,983	$6,935	$83,222
12	$5,130	$61,557	$5,693	$68,319	$6,249	$74,983	$6,935	$83,222
13	$5,274	$63,282	$5,854	$70,250	$6,435	$77,219	$7,143	$85,720
14	$5,422	$65,063	$6,018	$72,210	$6,561	$78,737	$7,143	$85,720
15	$5,574	$66,883	$6,185	$74,224	$6,745	$80,945	$7,356	$88,272
16	$5,731	$68,775	$6,358	$76,295	$6,934	$83,208	$7,453	$89,432
17	$5,890	$70,679	$6,536	$78,434	$7,128	$85,540	$7,662	$91,943
18	$6,056	$72,666	$6,721	$80,655	$7,328	$87,941	$7,876	$94,509
19	$6,225	$74,694	$6,910	$82,918	$7,532	$90,383	$8,097	$97,159
20	$6,399	$76,792	$7,102	$85,223	$7,744	$92,922	$8,323	$99,877
21	$6,399	$76,792	$7,102	$85,223	$7,744	$92,922	$8,323	$99,877
22	$6,399	$76,792	$7,102	$85,223	$7,744	$92,922	$8,323	$99,877
23	$6,511	$78,130	$7,226	$86,713	$7,880	$94,564	$8,468	$101,615
24	$6,511	$78,130	$7,226	$86,713	$7,880	$94,564	$8,468	$101,615
25	$6,694	$80,324	$7,430	$89,155	$8,101	$97,214	$8,705	$104,458
26	$6,880	$82,560	$7,636	$91,626	$8,328	$99,932	$8,949	$107,384
OVER 26	$6,880	$82,560	$7,636	$91,626	$8,328	$99,932	$8,949	$107,384
OS: FY09 Only*	$7,074	$84,892	$7,851	$94,206	$8,561	$102,733	$9,201	$110,406

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.

2021-22
School Nutrition
Salary Schedule

Which includes the following Board approved documents:

Food Service Worker Schedule
Production Chef Schedule

Fulton County Board of Education
2021-2022
School Nutrition Program Salary Schedule

Number of Work Days: 182

Food Service Worker (Regular)

Hrs/Day	Step	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
	Base Hrly	*$ 12.18*	*$ 12.52*	*$ 12.87*	*$ 13.23*	*$ 13.60*	*$ 13.97*	*$ 14.36*	*$ 14.76*	*$ 15.18*	*$ 15.61*	*$ 16.04*	*$ 16.49*	*$ 16.95*	*$ 17.43*	*$ 17.92*	*$ 18.42*	*$ 18.94*	*$ 19.47*	*$ 20.01*	*$ 20.57*	*$ 21.14*	*$ 21.74*	*$ 22.35*
4.0	*Annual*	$ 8,867	$ 9,115	$ 9,369	$ 9,631	$ 9,901	$ 10,170	$ 10,454	$ 10,745	$ 11,051	$ 11,364	$ 11,677	$ 12,005	$ 12,340	$ 12,689	$ 13,046	$ 13,410	$ 13,788	$ 14,174	$ 14,567	$ 14,975	$ 15,390	$ 15,827	$ 16,271
	Period	$ 369.46	$ 379.77	$ 390.39	$ 401.31	$ 412.53	$ 423.76	$ 435.59	$ 447.72	$ 460.46	$ 473.50	$ 486.55	$ 500.20	$ 514.15	$ 528.71	$ 543.57	$ 558.74	$ 574.51	$ 590.59	$ 606.97	$ 623.96	$ 641.25	$ 659.45	$ 677.95
4.5	*Annual*	$ 9,975	$ 10,254	$ 10,541	$ 10,835	$ 11,138	$ 11,441	$ 11,761	$ 12,088	$ 12,432	$ 12,785	$ 13,137	$ 13,505	$ 13,882	$ 14,275	$ 14,676	$ 15,086	$ 15,512	$ 15,946	$ 16,388	$ 16,847	$ 17,314	$ 17,805	$ 18,305
	Period	$ 415.64	$ 427.25	$ 439.19	$ 451.47	$ 464.10	$ 476.73	$ 490.04	$ 503.69	$ 518.02	$ 532.69	$ 547.37	$ 562.72	$ 578.42	$ 594.80	$ 611.52	$ 628.58	$ 646.33	$ 664.41	$ 682.84	$ 701.95	$ 721.40	$ 741.88	$ 762.69
5.0	*Annual*	$ 11,084	$ 11,393	$ 11,712	$ 12,039	$ 12,376	$ 12,713	$ 13,068	$ 13,432	$ 13,814	$ 14,205	$ 14,596	$ 15,006	$ 15,425	$ 15,861	$ 16,307	$ 16,762	$ 17,235	$ 17,718	$ 18,209	$ 18,719	$ 19,237	$ 19,783	$ 20,339
	Period	$ 461.83	$ 474.72	$ 487.99	$ 501.64	$ 515.67	$ 529.70	$ 544.48	$ 559.65	$ 575.58	$ 591.88	$ 608.18	$ 625.25	$ 642.69	$ 660.89	$ 679.47	$ 698.43	$ 718.14	$ 738.24	$ 758.71	$ 779.95	$ 801.56	$ 824.31	$ 847.44
5.5	*Annual*	$ 12,192	$ 12,533	$ 12,883	$ 13,243	$ 13,614	$ 13,984	$ 14,374	$ 14,775	$ 15,195	$ 15,626	$ 16,056	$ 16,506	$ 16,967	$ 17,447	$ 17,938	$ 18,438	$ 18,959	$ 19,489	$ 20,030	$ 20,591	$ 21,161	$ 21,762	$ 22,372
	Period	$ 508.01	$ 522.19	$ 536.79	$ 551.80	$ 567.23	$ 582.67	$ 598.93	$ 615.62	$ 633.13	$ 651.07	$ 669.00	$ 687.77	$ 706.96	$ 726.98	$ 747.41	$ 768.27	$ 789.96	$ 812.06	$ 834.58	$ 857.94	$ 881.71	$ 906.74	$ 932.18
6.0	*Annual*	$ 13,301	$ 13,672	$ 14,054	$ 14,447	$ 14,851	$ 15,255	$ 15,681	$ 16,118	$ 16,577	$ 17,046	$ 17,516	$ 18,007	$ 18,509	$ 19,034	$ 19,569	$ 20,115	$ 20,682	$ 21,261	$ 21,851	$ 22,462	$ 23,085	$ 23,740	$ 24,406
	Period	$ 554.19	$ 569.66	$ 585.59	$ 601.97	$ 618.80	$ 635.64	$ 653.38	$ 671.58	$ 690.69	$ 710.26	$ 729.82	$ 750.30	$ 771.23	$ 793.07	$ 815.36	$ 838.11	$ 861.77	$ 885.89	$ 910.46	$ 935.94	$ 961.87	$ 989.17	$ 1,016.93
6.5	*Annual*	$ 14,409	$ 14,811	$ 15,225	$ 15,651	$ 16,089	$ 16,527	$ 16,988	$ 17,461	$ 17,958	$ 18,467	$ 18,975	$ 19,508	$ 20,052	$ 20,620	$ 21,199	$ 21,791	$ 22,406	$ 23,033	$ 23,672	$ 24,334	$ 25,009	$ 25,718	$ 26,440
	Period	$ 600.37	$ 617.13	$ 634.38	$ 652.13	$ 670.37	$ 688.60	$ 707.83	$ 727.55	$ 748.25	$ 769.44	$ 790.64	$ 812.82	$ 835.49	$ 859.15	$ 883.31	$ 907.95	$ 933.58	$ 959.71	$ 986.33	$ 1,013.93	$ 1,042.03	$ 1,071.60	$ 1,101.67
7.0	*Annual*	$ 15,517	$ 15,950	$ 16,396	$ 16,855	$ 17,326	$ 17,798	$ 18,295	$ 18,804	$ 19,339	$ 19,887	$ 20,435	$ 21,008	$ 21,594	$ 22,206	$ 22,830	$ 23,467	$ 24,130	$ 24,805	$ 25,493	$ 26,206	$ 26,932	$ 27,697	$ 28,474
	Period	$ 646.56	$ 664.60	$ 683.18	$ 702.29	$ 721.93	$ 741.57	$ 762.28	$ 783.51	$ 805.81	$ 828.63	$ 851.46	$ 875.34	$ 899.76	$ 925.24	$ 951.25	$ 977.80	$ 1,005.40	$ 1,033.53	$ 1,062.20	$ 1,091.92	$ 1,122.18	$ 1,154.03	$ 1,186.41
7.5	*Annual*	$ 16,626	$ 17,090	$ 17,568	$ 18,059	$ 18,564	$ 19,069	$ 19,601	$ 20,147	$ 20,721	$ 21,308	$ 21,895	$ 22,509	$ 23,137	$ 23,792	$ 24,461	$ 25,143	$ 25,853	$ 26,577	$ 27,314	$ 28,078	$ 28,856	$ 29,675	$ 30,508
	Period	$ 692.74	$ 712.08	$ 731.98	$ 752.46	$ 773.50	$ 794.54	$ 816.73	$ 839.48	$ 863.36	$ 887.82	$ 912.28	$ 937.87	$ 964.03	$ 991.33	$ 1,019.20	$ 1,047.64	$ 1,077.21	$ 1,107.36	$ 1,138.07	$ 1,169.92	$ 1,202.34	$ 1,236.46	$ 1,271.16
8.0	*Annual*	$ 17,734	$ 18,229	$ 18,739	$ 19,263	$ 19,802	$ 20,340	$ 20,908	$ 21,491	$ 22,102	$ 22,728	$ 23,354	$ 24,009	$ 24,679	$ 25,378	$ 26,092	$ 26,820	$ 27,577	$ 28,348	$ 29,135	$ 29,950	$ 30,780	$ 31,653	$ 32,542
	Period	$ 738.92	$ 759.55	$ 780.78	$ 802.62	$ 825.07	$ 847.51	$ 871.17	$ 895.44	$ 920.92	$ 947.01	$ 973.09	$ 1,000.39	$ 1,028.30	$ 1,057.42	$ 1,087.15	$ 1,117.48	$ 1,149.03	$ 1,181.18	$ 1,213.94	$ 1,247.91	$ 1,282.49	$ 1,318.89	$ 1,355.90

Production Chef

Hrs/Day	Step	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
	Base Hrly	*14.09*	*14.48*	*14.89*	*15.30*	*15.73*	*16.17*	*16.62*	*17.09*	*17.56*	*18.05*	*18.56*	*19.08*	*19.61*	*20.17*	*20.73*	*21.31*	*21.90*	*22.51*	*23.14*	*23.80*	*24.46*	*25.14*	*25.85*
8.0	*Annual*	$ 20,515	$ 21,083	$ 21,680	$ 22,277	$ 22,903	$ 23,544	$ 24,199	$ 24,883	$ 25,567	$ 26,281	$ 27,023	$ 27,780	$ 28,552	$ 29,368	$ 30,183	$ 31,027	$ 31,886	$ 32,775	$ 33,692	$ 34,653	$ 35,614	$ 36,604	$ 37,638
	Period	$ 854.79	$ 878.45	$ 903.33	$ 928.20	$ 954.29	$ 980.98	$ 1,008.28	$ 1,036.79	$ 1,065.31	$ 1,095.03	$ 1,125.97	$ 1,157.52	$ 1,189.67	$ 1,223.65	$ 1,257.62	$ 1,292.81	$ 1,328.60	$ 1,365.61	$ 1,403.83	$ 1,443.87	$ 1,483.91	$ 1,525.16	$ 1,568.23

NOTES:

1 Part-time (less than 4 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

190 Days	Step	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
	26	$ 30,630	$ 31,487	$ 32,369	$ 33,275	$ 34,207	$ 35,165	$ 36,149	$ 37,161	$ 38,201	$ 39,271	$ 40,371	$ 41,501	$ 42,663	$ 43,857	$ 45,085	$ 46,348	$ 47,645	$ 48,979	$ 50,351	$ 51,761	$ 53,210	$ 54,701	$ 56,233
	27	$ 34,111	$ 35,066	$ 36,048	$ 37,058	$ 38,095	$ 39,162	$ 40,258	$ 41,385	$ 42,544	$ 43,736	$ 44,961	$ 46,219	$ 47,514	$ 48,844	$ 50,212	$ 51,617	$ 53,062	$ 54,549	$ 56,076	$ 57,645	$ 59,259	$ 60,918	$ 62,624
	28	$ 38,159	$ 39,228	$ 40,327	$ 41,456	$ 42,617	$ 43,810	$ 45,037	$ 46,298	$ 47,594	$ 48,926	$ 50,296	$ 51,705	$ 53,152	$ 54,640	$ 56,170	$ 57,743	$ 59,360	$ 61,022	$ 62,730	$ 64,486	$ 66,292	$ 68,148	$ 70,057

District Chef

210 Days	Step	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
	29	$ 55,257	$ 56,805	$ 58,395	$ 60,030	$ 61,711	$ 63,439	$ 65,215	$ 67,041	$ 68,917	$ 70,847	$ 72,831	$ 74,870	$ 76,966	$ 79,121	$ 81,337	$ 83,615	$ 85,955	$ 88,363	$ 90,837	$ 93,381	$ 95,995	$ 98,683	$ 101,446

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.

2021-22
Pre-K Employee
(Instructional Paraprofessionals
And Teachers)
Salary Schedule

Which includes the following Board approved documents:

Pre-K Instructional Paraprofessionals Schedule
Pre-K Teachers Schedule

Fulton County Board of Education
2021 - 2022
PRE-K SALARY SCHEDULE

Salary information and work days listed below for Pre-K Teachers and Pre-K Paraprofessionals hired for School Year 2019-2020 are reflective of the State (DECAL) salaries for these positions.

Teacher - Certified Pre-K T-4

Total Exp Yrs	Total State Base Pay	FCS Supplement	Total Annual
0	$39,597	$6,787	$46,384
1	$39,597	$6,787	$46,384
2	$40,785	$5,599	$46,384
3	$40,785	$5,599	$46,384
4	$41,973	$4,411	$46,384
5	$41,973	$4,411	$46,384
6	$43,161	$3,223	$46,384
7	$43,161	$3,223	$46,384
8	$44,349	$2,035	$46,384
9	$44,349	$2,035	$46,384
10	$45,537	$847	$46,384
11	$45,537	$847	$46,384
12	$46,724	$0	$46,724
13	$46,724	$0	$46,724
14	$47,912	$0	$47,912
15	$47,912	$0	$47,912
16	$49,100	$0	$49,100
17	$49,100	$0	$49,100
18	$50,288	$0	$50,288
19	$50,288	$0	$50,288
20+	$51,476	$0	$51,476

Teacher - Certified Pre-K T-5*

Total Exp Yrs	Total State Base Pay	FCS Supplement	Total Annual
0	$44,210	$6,699	$50,909
1	$44,210	$6,699	$50,909
2	$45,536	$5,373	$50,909
3	$45,536	$5,373	$50,909
4	$46,863	$4,046	$50,909
5	$46,863	$4,046	$50,909
6	$48,189	$2,720	$50,909
7	$48,189	$2,720	$50,909
8	$49,515	$1,394	$50,909
9	$49,515	$1,394	$50,909
10	$50,842	$68	$50,909
11	$50,842	$68	$50,909
12	$52,168	$0	$52,168
13	$52,168	$0	$52,168
14	$53,494	$0	$53,494
15	$53,494	$0	$53,494
16	$54,820	$0	$54,820
17	$54,820	$0	$54,820
18	$56,147	$0	$56,147
19	$56,147	$0	$56,147
20+	$57,473	$0	$57,473

Note: Teachers eligible for T-5 level pay will be based on the approved State mandated credentials.

Teacher Non-Certified Pre-K

Total Exp Yrs	Total State Base Pay	FCS Supplement	Total Annual
0	$30,922	$4,564	$35,486
1	$30,922	$4,564	$35,486
2	$31,850	$3,636	$35,486
3	$31,850	$3,636	$35,486
4	$32,777	$2,709	$35,486
5	$32,777	$2,709	$35,486
6	$33,705	$1,781	$35,486
7	$33,705	$1,781	$35,486
8	$34,633	$853	$35,486
9	$34,633	$853	$35,486
10	$35,560	$0	$35,560
11	$35,560	$0	$35,560
12	$36,488	$0	$36,488
13	$36,488	$0	$36,488
14	$37,416	$0	$37,416
15	$37,416	$0	$37,416
16	$38,343	$0	$38,343
17	$38,343	$0	$38,343
18	$39,271	$0	$39,271
19	$39,271	$0	$39,271
20+	$40,199	$0	$40,199

Pre-K Paraprofessional

Work Days	Base Salary (DECAL)	FCS Local Supplement **	Total Salary
184 days	$16,514	$3,188	**$19,702**

******* The **LOCAL SUPPLEMENT** is non-entitled supplemental pay and* contingent on the employee remaining in the Pre-K teacher or Pre-K *paraprofessional position for a* ***total of 120 workdays*** of the given school year in which they are receiving the supplement. If the employee leaves the aforementioned positions (voluntary/involuntary separation, promotion, etc.), **the FCS local supplement (paid to date) will be reclaimed by the district from the employee's final paycheck.**

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.

2021-22
Substitute Employee
Salary Schedule

Which includes the following Board approved documents:

Substitute Schedule

FULTON COUNTY BOARD OF EDUCATION
DAILY RATES FOR SUBSTITUTE EMPLOYEES
2021-2022 SCHOOL YEAR

SCHOOL BASED SUBSTITUTE POSITIONS		
Substitute Paraprofessional/Clinic Aide/Clerical	$80	Per Day
Substitute Teacher	$100	Per Day
Substitute Teacher - Long Term Assignment	$120	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

2021-22
Supplemental
Duty Salary Schedule

Which includes the following Board approved documents:

Supplemental Position Schedule

Fulton County Board of Education 2021- 2022
SUPPLEMENTAL DUTY SCHEDULE

SUPPLEMENTAL DUTY	GR LVL	Finance GL	Finance GL	Cost Center	Fund	Positions Allocated	Month of Work	Month of Work	Days Assigned	Current Amount
Core Subject Contact - ESOL	E	2150	Grade/Dept	5XXX000010	100-1021	0	Aug	May	190	$2,013
Core Subject Contact - TAG	E	2150	Grade/Dept	5XXX000010	100-1021	0	Aug	May	190	$2,013
Device Coordinator	E	2050	Other	5XXX000010	100-1021	1	Aug	May	190	$1,620
Equipment Comptroller	E	2050	Other	5XXX000010	100-1021	1	Aug	May	190	$2,013
Extra Learning & Teacher (ETL)						4			190	$2,013
ETL - 504/PBIS/AVID/IB	E	2050	Other	5XXX000010	100-1021		Aug	May	190	$2,013
ETL - Academic Bowls (Math, Reading, Science, etc.)	E	2050	Other	5XXX000010	100-1021		Aug	May	190	$2,013
ETL - Art Club	E	2050	Other	5XXX000010	100-1021		Aug	May	190	$2,013
ETL - Chorus/Music	E	2050	Other	5XXX000010	100-1021		Aug	May	190	$2,013
ETL - Drama Club	E	2050	Other	5XXX000010	100-1021		Aug	May	190	$2,013
ETL - Robotics/Technology Club	E	2050	Other	5XXX000010	100-1021		Aug	May	190	$2,013
ETL - Student Government	E	2050	Other	5XXX000010	100-1021		Aug	May	190	$2,013
ETL - Yearbook/Journalism/News	E	2050	Other	5XXX000010	100-1021		Aug	May	190	$2,013
ETL - School Website Sponsor	E	2050	Other	5XXX000010	100-1021		Aug	May	190	$2,013
ETL - Student Detention	E	2050	Other	5XXX000010	100-1021		Aug	May	190	$2,013
ETL - Open	E	2050	Other	5XXX000010	100-1021		Aug	May	190	$2,013
Extra Athletics (EA)						0				
EA - Club Sports Sponsor	E	2050	Other	5XXX000010	100-1021	0	Aug	May	190	$2,013
EA – Open	E	2050	Other	5XXX000010	100-1021	0	Aug	May	190	$2,013
Grade Level/Dept. Chair-E	E									
Kindergarten	E	2150	Grade/Dept	5XXX000010	100-1021	1	Aug	May	190	$2,013
Grade 1	E	2150	Grade/Dept	5XXX000010	100-1021	1	Aug	May	190	$2,013
Grade 2	E	2150	Grade/Dept	5XXX000010	100-1021	1	Aug	May	190	$2,013
Grade 3	E	2150	Grade/Dept	5XXX000010	100-1021	1	Aug	May	190	$2,013
Grade 4	E	2150	Grade/Dept	5XXX000010	100-1021	1	Aug	May	190	$2,013
Grade 5	E	2150	Grade/Dept	5XXX000010	100-1021	1	Aug	May	190	$2,013
Special Ed (Cat 1-4)	E	2150	Grade/Dept	5XXX000010	100-1021	1	Aug	May	190	$2,013
PBIS Coach	E	2150	Grade/Dept	5XXX000010	100-1021	1	Aug	May	190	$2,013
Professional Learning Facilitator	E	2150	Grade/Dept	5XXX000010	100-1021	1	Aug	May	190	$2,013
RTI/SST Team Chair	E	2050	Other	5XXX000010	100-1021	1	Aug	May	190	$3,020
Textbook Inventory	E	2050	Other	5XXX000010	100-1021	1	Aug	May	190	$1,620
Athletic Director	H	2100	Coaching	7XXX000110	100-9990	1	Aug	May	190	$4,166
Band Director	H	2050	Other	7XXX000010	100-1041	1	Aug	May	190	$5,636
Band Assistant Director	H	2050	Other	7XXX000010	100-1041	1	Aug	May	190	$2,013
Baseball Coach Assistant	H	2100	Coaching	7XXX000110	100-9990	2	Jan	May	108	$2,546
Baseball Coach Head	H	2100	Coaching	7XXX000110	100-9990	1	Jan	May	108	$4,399
Basketball B-Team-Boys	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Mar	114	$3,241
Basketball Coach Head-Boys	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Mar	114	$6,019
Basketball Coach Jr Var-Boys	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Mar	114	$3,241
Basketball Var Assistant-Boys	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Mar	114	$3,241
Basketball B-Team-Girls	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Mar	114	$3,241
Basketball Coach Head-Girls	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Mar	114	$6,019
Basketball Coach Jr Var-Girls	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Mar	114	$3,241
Basketball Var Assistant-Girls	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Mar	114	$3,241
Business Manager	H	2100	Coaching	7XXX000110	100-9990	1	Aug	May	190	$2,315
Cheerleader Coach 9th Gr Basketball	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Feb	86	$1,620
Cheerleader Coach B-Team Basketball	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Feb	86	$1,620
Cheerleader Coach Head Basketball	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Mar	86	$2,315
Cheerleader Coach 9th Gr. Football	H	2100	Coaching	7XXX000110	100-9990	1	Aug	Nov	86	$1,620
Cheerleader Coach B-Team Football	H	2100	Coaching	7XXX000110	100-9990	1	Aug	Nov	86	$1,620
Cheerleader Coach Head Football	H	2100	Coaching	7XXX000110	100-9990	1	Aug	Dec	86	$2,315
Chorus-H	H	2050	Other	7XXX000010	100-1041	1	Aug	May	190	$3,020
Competitive Cheerleading Sponsor	H	2100	Coaching	7XXX000110	100-9990	1	Aug	Nov	85	$2,315
Competitive Dance Team	H	2100	Coaching	7XXX000110	100-9990	1			159	$2,013
Cross Country Coach Head-Boys	H	2100	Coaching	7XXX000110	100-9990	1	Aug	Nov	84	$3,473
Cross Country Coach Head-Girls	H	2100	Coaching	7XXX000110	100-9990	1	Aug	Nov	84	$3,473
Cross Country Coach Assistant	H	2100	Coaching	7XXX000110	100-9990	2	Aug	Nov	84	$2,315
Debate Sponsor	H	2050	Other	7XXX000010	100-1041	1	Aug	Feb	159	$2,013
Device Coordinator	H	2050	Other	7XXX000010	100-1041	1	Aug	May	190	$1,620
Drama Instructor	H	2050	Other	7XXX000010	100-1041	1	Aug	Nov	82	$3,020
Drill/Flag Corps/Majorette/JROTC	H	2100	Coaching	7XXX000110	100-9990	1	Aug	May	190	$2,315
Equipment Comptroller	H	2050	Other	7XXX000010	100-1041	1	Aug	May	190	$2,013
Extra Learning & Teacher (ETL)						10	Aug	May	190	$2,013
ETL - 504/PBIS/AVID/IB	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,013
ETL - Academic Bowls (Math, Reading, Science, etc.)	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,013
ETL - Beta Club	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,013
ETL - Art Club	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,013
ETL - Chorus/Music	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,013
ETL - Debate Club	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,013
ETL - 9-12 Class Sponsor	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,013
ETL - Drama Club	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,013
ETL - Prom/Homecoming Sponsor	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,013

Fulton County Board of Education 2021- 2022
SUPPLEMENTAL DUTY SCHEDULE

SUPPLEMENTAL DUTY	GR LVL	Finance GL	Finance GL	Cost Center	Fund	Positions Allocated	Month of Work	Month of Work	Days Assigned	Current Amount
ETL - Graduation Sponsor	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,013
ETL - Robotics/Technology Club	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,013
ETL - Student Government	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,013
ETL - Yearbook/Journalism/News	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,013
ETL - School Website Sponsor	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,013
ETL - Student Detention	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,013
ETL - Open	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,013
Extra Athletics (EA)						0				
EA - Assistant Athletic Director	H	2050	Other	7XXX000110	100-9990		Aug	May	190	$2,013
EA - Club Sports Sponsor	H	2050	Other	7XXX000110	100-9990		Aug	May	190	$2,013
EA - Open	H	2050	Other	7XXX000110	100-9990		Aug	May	190	$2,013
Football Coach 9th Grade	H	2100	Coaching	7XXX000110	100-9990	0	Aug	Nov	135	$3,402
Football Coach Assistant	H	2100	Coaching	7XXX000110	100-9990	9	Aug	Dec	135	$4,861
Football Coach Head	H	2100	Coaching	7XXX000110	100-9990	1	Aug	Dec	135	$7,408
Golf Coach Head - Boys	H	2100	Coaching	7XXX000110	100-9990	1	Feb	May	65	$2,315
Golf Coach Head - Girls	H	2100	Coaching	7XXX000110	100-9990	1	Feb	May	65	$2,315
Golf Coach Assistant	H	2100	Coaching	7XXX000110	100-9990	0	Feb	May	65	$1,620
Grade Level/Dept Chair-H *	H									
Business Ed/Career	H	2150	Grade/Dept	7XXX000010	100-1041	1	Aug	May	190	$3,709
English	H	2150	Grade/Dept	7XXX000010	100-1041	1	Aug	May	190	$3,709
Foreign Language	H	2150	Grade/Dept	7XXX000010	100-1041	1	Aug	May	190	$3,709
Math	H	2150	Grade/Dept	7XXX000010	100-1041	1	Aug	May	190	$3,709
Science	H	2150	Grade/Dept	7XXX000010	100-1041	1	Aug	May	190	$3,709
Social Studies	H	2150	Grade/Dept	7XXX000010	100-1041	1	Aug	May	190	$3,709
Physical Education	H	2150	Grade/Dept	7XXX000010	100-1041	1	Aug	May	190	$3,709
Special Ed (Cat 1-4)	H	2150	Grade/Dept	7XXX000010	100-1041	1	Aug	May	190	$3,709
TAG	H	2150	Grade/Dept	7XXX000010	100-1041	1	Aug	May	190	$3,709
Fine Arts	H	2150	Grade/Dept	7XXX000010	100-1041	1	Aug	May	190	$3,709
ESOL	H	2150	Grade/Dept	7XXX000010	100-1041	1	Aug	May	190	$3,709
Gymnastics Coach	H	2100	Coaching	7XXX000110	100-9990	1	Jan	April	75	$2,546
Gymnastics Coach Assistant	H	2100	Coaching	7XXX000110	100-9990	0	Jan	May	75	$1,620
Head Counselor	H	2150	Grade/Dept	7XXX000010	100-1041	1	Aug	May	190	$3,709
JROTC Extracurricular	H	2050	Other	7XXX000010	100-1041	1	Aug	May	190	$2,013
Lacrosse Head-Boys	H	2100	Coaching	7XXX000110	100-9990	1	Jan	May	96	$3,473
Lacrosse Asst-Boys	H	2100	Coaching	7XXX000110	100-9990	2	Jan	May	96	$2,315
Lacrosse Head-Girls	H	2100	Coaching	7XXX000110	100-9990	1	Jan	May	96	$3,473
Lacrosse Asst-Girls	H	2100	Coaching	7XXX000110	100-9990	2	Jan	May	96	$2,315
Orchestra/String Director-H	H	2050	Other	7XXX000010	100-1041	1	Aug	May	190	$3,020
PBIS Coach	H	2150	Grade/Dept	7XXX000010	100-1041	1	Aug	May	190	$2,013
Professional Learning Facilitator	H	2150	Grade/Dept	7XXX000010	100-1041	1	Aug	May	190	$2,013
Rifle Team	H	2100	Coaching	7XXX000110	100-9990	1	Aug	April	229	$2,315
Soccer Coach Assistant-Boys	H	2100	Coaching	7XXX000110	100-9990	1	Jan	May	85	$2,315
Soccer Coach Head-Boys	H	2100	Coaching	7XXX000110	100-9990	1	Jan	May	85	$3,473
Soccer Coach Assistant-Girls	H	2100	Coaching	7XXX000110	100-9990	1	Jan	May	85	$2,315
Soccer Coach Head-Girls	H	2100	Coaching	7XXX000110	100-9990	1	Jan	May	85	$3,473
Softball Assistant Coach	H	2100	Coaching	7XXX000110	100-9990	1	Aug	Oct	83	$2,315
Softball Coach Head	H	2100	Coaching	7XXX000110	100-9990	1	Aug	Oct	83	$3,241
RTI/SST Team Chair	H	2050	Other	7XXX000010	100-1041	1	Aug	May	190	$3,020
Swimming Coach	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Feb	102	$3,241
Swimming Coach Assistant	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Feb	102	$2,546
Tennis Coach Head-Boys	H	2100	Coaching	7XXX000110	100-9990	1	Jan	May	85	$2,315
Tennis Coach Head-Girls	H	2100	Coaching	7XXX000110	100-9990	1	Jan	May	85	$2,315
Tennis Coach Assistant	H	2100	Coaching	7XXX000110	100-9990	0	Jan	May	85	$1,620
Textbook Inventory	H	2050	Other	7XXX000010	100-1041	1	Aug	May	190	$1,620
Track Assistant Coach-Boys	H	2100	Coaching	7XXX000110	100-9990	1	Jan	May	102	$2,315
Track Coach Head-Boys	H	2100	Coaching	7XXX000110	100-9990	1	Jan	May	102	$3,935
Track Assistant Coach-Girls	H	2100	Coaching	7XXX000110	100-9990	1	Jan	May	102	$2,315
Track Coach Head-Girls	H	2100	Coaching	7XXX000110	100-9990	1	Jan	May	102	$3,935
Volleyball Coach Head-Girls	H	2100	Coaching	7XXX000110	100-9990	1	Aug	Oct	83	$3,241
Volleyball Coach JV-Girls	H	2100	Coaching	7XXX000110	100-9990	1	Aug	Oct	83	$2,315
Weight Training-Fall	H	2100	Coaching	7XXX000110	100-9990	0	Aug	Dec	85	$1,620
Weight Training-Spring	H	2100	Coaching	7XXX000110	100-9990	0	Jan	May	85	$1,620
Wrestling Coach Assistant	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Feb	102	$3,010
Wrestling Coach Head	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Feb	102	$3,935
Chorus-M	M	2050	Other	6XXX000010	100-1081	1	Aug	May	190	$2,818
Core Subject Contact	M									
Core Subject Contact - ELA	M	2150	Grade/Dept	6XXX000010	100-1081	1	Aug	May	190	$2,013
Core Subject Contact - Math	M	2150	Grade/Dept	6XXX000010	100-1081	1	Aug	May	190	$2,013
Core Subject Contact - Science	M	2150	Grade/Dept	6XXX000010	100-1081	1	Aug	May	190	$2,013
Core Subject Contact - Social Science	M	2150	Grade/Dept	6XXX000010	100-1081	1	Aug	May	190	$2,013
Core Subject Contact - ESOL	M	2150	Grade/Dept	6XXX000010	100-1081	0	Aug	May	190	$2,013
Core Subject Contact - TAG	M	2150	Grade/Dept	6XXX000010	100-1081	0	Aug	May	190	$2,013

Fulton County Board of Education 2021- 2022
SUPPLEMENTAL DUTY SCHEDULE

SUPPLEMENTAL DUTY	GR LVL	Finance GL	Finance GL	Cost Center	Fund	Positions Allocated	Month of Work	Month of Work	Days Assigned	Current Amount
Core Subject Contact - World Language	M	2150	Grade/Dept	6XXX000010	100-1081	0	Aug	May	190	$2,013
Device Coordinator	M	2050	Other	6XXX000010	100-1081	1	Aug	May	190	$1,620
Equipment Comptroller	M	2050	Other	6XXX000010	100-1081	1	Aug	May	190	$2,013
Extra Learning & Teacher (ETL)						6				$2,013
ETL - 504/PBIS/AVID/IB	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,013
ETL - Academic Bowls (Math, Reading, Science, etc.)	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,013
ETL - Beta Club	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,013
ETL - Art Club	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,013
ETL - Chorus/Choir/	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,013
ETL - Dance Club	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,013
ETL - Debate Club	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,013
ETL - Drama Club	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,013
ETL - Robotics/Technology Club	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,013
ETL - Student Government	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,013
ETL - Yearbook/Journalism/News	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,013
ETL - School Website Sponsor	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,013
ETL - Student Detention	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,013
ETL - Open	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,013
Extra Athletics (EA)	M	2050	Other			0	Aug	May	190	$2,013
EA - Club Sports Sponsor	M	2050	Other	6XXX000010	100-1081	0	Aug	May	190	$2,013
EA - Open	M	2050	Other	6XXX000010	100-1081	0	Aug	May	190	$2,013
Grade Level/Dept Chair-M	M									
Grade 6	M	2150	Grade/Dept	6XXX000010	100-1081	1	Aug	May	190	$2,013
Grade 7	M	2150	Grade/Dept	6XXX000010	100-1081	1	Aug	May	190	$2,013
Grade 8	M	2150	Grade/Dept	6XXX000010	100-1081	1	Aug	May	190	$2,013
Connections	M	2150	Grade/Dept	6XXX000010	100-1081	1	Aug	May	190	$2,013
Physical Education	M	2150	Grade/Dept	6XXX000010	100-1081	1	Aug	May	190	$2,013
Special Ed (Cat 1-4)	M	2150	Grade/Dept	6XXX000010	100-1081	1	Aug	May	190	$2,013
Instrumental Director-M	M	2050	Other	6XXX000010	100-1081	2	Aug	May	190	$2,818
Intramural/Extramural Sports										
Extramural Assistant-Soccer	M	2100	Coaching	6XXX000110	100-9990	1	Sept	Oct	40	$1,108
Extramural Assistant-Tennis	M	2100	Coaching	6XXX000110	100-9990	1	Sept	Oct	40	$1,108
Intramural Assistant-Fall	M	2100	Coaching	6XXX000110	100-9990	2	Sept	Oct	40	$1,108
Extramural Assistant-Volleyball	M	2100	Coaching	6XXX000110	100-9990	2	Dec	Jan	40	$1,108
Extramural Assistant-Gymnastics	M	2100	Coaching	6XXX000110	100-9990	1	Dec	Jan	40	$1,108
Intramural Assistant-Winter	M	2100	Coaching	6XXX000110	100-9990	2	Dec	Jan	40	$1,108
Extramural Assistant-Basketball	M	2100	Coaching	6XXX000110	100-9990	2	Feb	Mar	40	$1,108
Extramural Assistant-Track	M	2100	Coaching	6XXX000110	100-9990	2	Feb	Mar	40	$1,108
Intramural Assistant-Spring	M	2100	Coaching	6XXX000110	100-9990	2	Feb	Mar	40	$1,108
Intramural/Extramural Leader	M	2100	Coaching	6XXX000110	100-9990	1	Sept	April	150	$3,704
PBIS Coach	M	2150	Grade/Dept	6XXX000010	100-1081	1	Aug	May	190	$2,013
Professional Learning Facilitator	M	2150	Grade/Dept	6XXX000010	100-1081	1	Aug	May	190	$2,013
RTI/SST Team Chair	M	2050	Other	6XXX000010	100-1081	1	Aug	May	190	$3,020
Textbook Inventory	M	2050	Other	6XXX000010	100-1081	1	Aug	May	190	$1,620

Additional Summer Supplements	
Head Coach- Baseball, Softball, Basketball	**$1,000**
Head Coach - Football	**$2,000**
Band Director	**$1,000**

* Grade Level/Dept Chair-H - All grade level/dept chairs supervising fewer than 7 teachers above the base of 4 will be guaranteed $3,709 annually.
With the exception of 190 days, all other days worked include Saturdays

COUNTY BORD OF EDUCATION 2021 - 2022
BUS DRIVER REFERRAL

Bus Driver Referral (One-Time Payment)	
Referral from another FCS bus driver	$300
Referral from any other FCS employee	$220

Driver Referral Supplement will be paid to any FCBOE employee that refers a successful applicant for a bus driver position. The supplement will be paid as a one-time payment once the bus driver completes the 30-day probationary period.

2021-22
Additional Pay Schedule

Which includes the following Board approved documents:

Additional Pay Schedule

DRAFT

FULTON COUNTY BOARD OF EDUCATION
ADDITIONAL PAY RATES
2021-2022 SCHOOL YEAR

Additional Pay is a type of compensation, but is not considered a component of an employee's salary. The Additional Pay is used for activities that are performed on an ad-hoc basis and generally compensated in a one-time payment to an employee for a specified scope of work.

Category	Additional Work Type	Additional Pay Type	Rate of Pay
A1	**Instruction (Enrichment)** Instructional, enrichment, remedial support provided to students, staff, or parents that support the system/school's improvement and or student achievement goals.	**Stipend**	$28.00 per Hour
A2	**Student Supervision** Direct supervision of students serving a consequence for Student Code of Conduct violation via detention and/or Saturday Opportunity School (SOS).	**Stipend**	$28.00 per Hour
A3	**Professional Learning (PL) Instructor** PLU or college credit bearing/endorsement courses offered district-wide/metro area and are designed, originated, or facilitated via the FCS Professional Learning department.	**Stipend**	$300.00 - $400.00 per PLU *Course proposals must be pre-approved by PL for instructors to be eligible for Additional Pay*
A4	**Mentoring** Extended mentoring support/monitoring as prescribed in a developed and PD approved teacher mentoring program (TAPP, QUESTT).	**Stipend**	**GATAPP** Determined by MRESA **QUESTT** $1,200.00 Year 1/$600.00 Year 2
A5	**Employee Honorarium** Test scoring, science fair, bus referral, distinguished schools.	**Honorarium**	Varies depending on funding *(not to exceed $150 in total)*
A6	**Summer Training Attendance** Incentive for school-based certified staff to attend summer curriculum/ instructional strategies course(s) that are pre-approved by Professional Learning.	**Honorarium**	$20.00 per Hour *(not to exceed $100.00 per day)*
A7	**Athletics** The miscellaneous (non-supplemented) work that supports general athletic events (e.g. gate workers). **Activity & Field Trip Drivers** The miscellaneous (non-supplemented) work that supports general athletic events specifically related to activity bus drivers. This category also extends to non-athletic activities (e.g. field trips) where a staff member may drive a bus with students. In both cases, eligible activity bus drivers must hold a CDL and garner annual certificate via the Transportation department. Substitute Teachers are **NOT** eligible to drive a bus, either for an athletic or non-athletic event.	**Stipend**	**High School** Gate Workers - $28.00 per Hour **Middle School Extramural** Soccer (Lining fields) - $28.00 per Hour Volleyball - $12.50 per Match Basketball (Score & Clockkeeper) - $12.50 per Game **Total Compensation based on Length of Trip** 0 - 1:00 $45.00 1:00 - 1:30 $59.00 1:30 - 2:00 $73.00 2:00 - 2:30 $87.00 2:30 - 3:00 $100.00 *These amounts are Per Round Trip (except as noted below)* On an overnight trip, the driver will earn $100.00 per day ***Athletics*** *- Must complete Activity Bus Driver Payment Form* ***Non-Athletics*** *- Must complete Additional Pay Request Form using school's Cost Center data (NOT Athletics)*
A8	**Curriculum Development** Qualified personnel writing curriculum or system lessons for school/ district use. Final product must be approved by the Curriculum Department.	**Stipend**	**Curriculum Development** $750 per 4-week Unit; $750 per 9-Week/$1,500 per End-of-Semester Assessment **Curriculum Revisions** $375 per 4-Week Unit: $375 per 9-Week/$750 per End-of-Semester Assessment
A9	**Facility Use Agreement** 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 Employee Express, not paid via additional pay process.	**Stipend**	Teachers - $28.00 per Hour 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 -** Provides psychological and/or special education evaluations for student referrals made during the summer months.	**Stipend**	Up to $450 per Student Evaluations (Variant depends on the type and scope of evaluation as determined by the Psychological Service/Special Education departments. Total not to exceed $450)
A11	**Summer Support - Assistant Principals/Counselors/CST's School Tech Specialist/School Resource Officer** Provides administrative support at the schools when principals are on vacation or for scheduling and student registration during the **Summer only**. This does **not** apply to Summer School.	**Stipend**	**Assistant Principal** $285/Day (ES) $306/Day (MS & HS) **Counselors** $251/Day **CST's (ES)** $224/Day **School Tech Specialist** $25.00/Hour **School Resource Officer** $25.00/Hour **(Based on an 8-hour day)** **Maximum of ten (10) days per Summer per Person**

2021-22
Summer School Schedule

Which includes the following Board approved documents:

Summer School Schedule

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 program for course recovery and/or Extended Year for special needs students.

Position	Rate of Pay
Elementary School Summer School Principal (AP)	$1000 (Flat Stipend)
Middle School Summer School Principal (AP)	$1000 (Flat Stipend)
High School Summer School Principal (AP)	$1000 (Flat Stipend) + $306 per off contract day
Teacher	$35 per hour
Media Specialist	$35 per hour
Counselor	$35 per hour
Social Worker	$35 per hour
School Resource Officer	$25 per hour
School Technology Specialist	$25 per hour
School Data Clerk	Regular Hourly Rate of Pay
Paraprofessional (SPED/Extended Year)	Regular Hourly Rate of Pay
Professional Assistant	Regular Hourly Rate of Pay

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

Updated February 27, 2019

Fulton County Schools
Where Students Come First

Comparative Salary Data

Please be advised that these comparisons are given to provide a perspective and are based on FY19 data. Most metro systems have not fully disclosed the treatment they will apply to their FY20 salary structures.

DRAFT

FULTON COUNTY SCHOOLS
PROPOSED TEACHER T4 - BACHELORS
FY22 PROJECTED RANKING
PROJECTED FY22 WITh 2% INCREASE

Chart shows FCS's FY21 ranking using actual FY21 salary schedules

FY21 ACTUALS

	Atlanta		Cherokee		Clayton		Cobb		Dekalb		Forsyth		Fulton		Gwinnett	
Step	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R
0	$ 48,086	2	$ 46,000	8	$ 47,387	4	$ 46,942	5	$ 49,401	1	$ 46,283	7	$47,892	*3*	$ 46,646	6
1	$ 48,086	2	$ 46,000	8	$ 47,387	5	$ 46,942	6	$ 50,166	1	$ 46,283	7	$47,892	*3*	$ 47,504	4
2	$ 48,087	4	$ 46,000	8	$ 47,387	5	$ 46,942	6	$ 50,930	1	$ 46,283	7	$48,252	*3*	$ 48,362	2
3	$ 49,539	2	$ 47,257	7	$ 47,387	6	$ 48,533	4	$ 51,694	1	$ 46,301	8	$48,252	*5*	$ 49,220	3
4	$ 50,282	2	$ 47,713	7	$ 48,319	6	$ 49,133	5	$ 62,458	1	$ 46,319	8	$49,608	*4*	$ 50,078	3
5	$ 51,037	2	$ 48,214	7	$ 48,451	6	$ 49,964	4	$ 53,223	1	$ 47,296	8	$49,608	*5*	$ 50,936	3
6	$ 51,803	4	$ 48,746	6	$ 48,660	7	$ 51,961	2	$ 53,987	1	$ 48,416	8	$51,876	*3*	$ 51,794	5
7	$ 52,709	3	$ 49,268	7	$ 48,766	8	$ 53,522	2	$ 54,751	1	$ 49,579	6	$51,876	*5*	$ 52,652	4
8	$ 53,632	3	$ 50,290	7	$ 48,872	8	$ 55,930	1	$ 55,516	2	$ 50,768	6	$52,560	*5*	$ 53,510	4
9	$ 54,570	3	$ 52,683	6	$ 48,978	8	$ 57,606	1	$ 56,280	2	$ 52,371	7	$53,268	*5*	$ 54,368	4
10	$ 55,525	3	$ 54,462	6	$ 49,190	8	$ 57,606	1	$ 57,044	2	$ 53,644	7	$54,672	*5*	$ 55,226	4
11	$ 56,497	3	$ 54,522	7	$ 50,142	8	$ 59,332	1	$ 57,809	2	$ 55,577	6	$56,124	*4*	$ 56,084	5
12	$ 57,485	4	$ 55,754	7	$ 50,142	8	$ 59,332	1	$ 58,573	2	$ 57,142	5	$57,600	*3*	$ 56,942	6
13	$ 58,923	4	$ 55,799	7	$ 52,152	8	$ 61,114	1	$ 59,337	2	$ 57,142	6	$59,136	*3*	$ 57,800	5
14	$ 60,395	3	$ 57,380	7	$ 52,152	8	$ 61,114	1	$ 60,102	4	$ 58,742	5	$60,708	*2*	$ 58,658	6
15	$ 61,905	2	$ 57,426	7	$ 55,686	8	$ 62,947	1	$ 60,866	4	$ 58,742	6	$61,164	*3*	$ 59,516	5
16	$ 63,453	1	$ 59,006	7	$ 55,686	8	$ 62,947	2	$ 61,630	4	$ 60,397	5	$62,808	*3*	$ 60,374	6
17	$ 65,039	1	$ 59,067	7	$ 57,354	8	$ 64,839	2	$ 62,395	4	$ 60,397	6	$64,464	*3*	$ 61,232	5
18	$ 66,665	1	$ 60,739	7	$ 57,354	8	$ 64,839	3	$ 63,159	4	$ 62,106	5	$66,192	*2*	$ 62,090	6
19	$ 67,332	2	$ 60,785	7	$ 59,062	8	$ 66,997	3	$ 63,923	4	$ 62,106	6	$67,956	*1*	$ 62,948	5
20	$ 68,006	2	$ 62,518	7	$ 59,062	8	$ 66,997	3	$ 64,688	4	$ 63,872	5	$69,780	*1*	$ 63,806	6
21	$ 68,686	3	$ 65,056	5	$ 61,030	8	$ 68,708	2	$ 65,452	4	$ 63,872	7	$69,780	*1*	$ 64,664	6
22	$ 69,372	2	$ 65,573	5	$ 61,030	8	$ 68,708	3	$ 65,216	7	$ 65,663	4	$69,780	*1*	$ 65,522	6
23	$ 70,065	2	$ 65,725	6	$ 62,658	8	$ 69,273	3	$ 66,981	4	$ 65,663	7	$70,944	*1*	$ 66,380	5
24	$ 70,766	2	$ 65,725	7	$ 62,822	8	$ 69,273	3	$ 67,745	4	**$ 67,518**	5	$70,944	*1*	$ 67,238	6
25	$ 71,474	2	$ 66,302	7	$ 64,494	8	$ 69,273	3	$ 68,899	4	$ 67,518	6	$72,852	*1*	$ 68,096	5
26	$ 72,189	2	$ 66,302	7	$ 64,659	8	$ 69,848	4	$ 70,086	3	$ 67,518	6	**$74,796**	*1*	$ 68,954	5
27	$ 72,911	2	$ 66,880	7	$ 66,376	8	$ 69,848	4	$ 70,850	3	$ 67,518	6	$74,796	*1*	$ 69,812	5
28	**$ 73,640**	2	$ 68,005	6	$ 66,540	8	$ 69,848	5	**$ 71,614**	3	$ 67,518	7	$74,796	*1*	**$ 70,670**	4
29	$ 73,640	2	**$ 69,521**	6	$ 68,304	7	**$ 70,438**	5	$ 71,614	3	$ 67,518	8	$74,796	*1*	$ 70,670	4
30	$ 73,640	2	$ 69,521	6	$ 68,469	7	$ 70,438	5	$ 71,614	3	$ 67,518	8	$74,796	*1*	$ 70,670	4
31*	$ 73,640	2	$ 69,521	6	$ 68,632	7	$ 70,438	5	$ 71,614	3	$ 67,518	8	$74,796	*1*	$ 70,670	4
32*	$ 73,640	2	$ 69,521	6	$ 68,797	7	$ 70,438	5	$ 71,614	3	$ 67,518	8	$74,796	*1*	$ 70,670	4
33*	$ 73,640	2	$ 69,521	6	$ 68,960	7	$ 70,438	5	$ 71,614	3	$ 67,518	8	$74,796	*1*	$ 70,670	4
34*	$ 73,640	2	$ 69,521	6	$ 69,124	7	$ 70,438	5	$ 71,614	3	$ 67,518	8	$74,796	*1*	$ 70,670	4
35*	$ 73,640	2	$ 69,521	6	$ 69,288	7	$ 70,438	5	$ 71,614	3	$ 67,518	8	$74,796	*1*	$ 70,670	4
36*	$ 73,640	2	$ 69,521	6	$ 69,452	7	$ 70,438	5	$ 71,614	3	$ 67,518	8	$ 74,796	*1*	$ 70,670	4

Chart shows FCS's FY22 Projected Ranking for Teacher with other districts at projected increase as noted

FY 22 PROJECTED

	Atlanta		Cherokee		Clayton		Cobb		Dekalb		Forsyth		Fulton		Gwinnett	
Step	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R
0	$ 49,048	2	$ 46,000	8	$ 47,387	5	$ 46,942	6	$ 49,401	1	$ 46,283	7	$ 48,850	*3*	$ 47,646	4
1	$ 49,048	2	$ 46,000	8	$ 47,387	5	$ 46,942	6	$ 50,166	1	$ 46,283	7	$ 48,850	*3*	$ 48,504	4
2	$ 49,049	4	$ 46,000	8	$ 47,387	5	$ 46,942	6	$ 50,930	1	$ 46,283	7	$ 49,217	*3*	$ 49,362	2
3	$ 50,530	2	$ 47,257	7	$ 47,387	6	$ 48,533	5	$ 51,694	1	$ 46,301	8	$ 49,217	*4*	$ 50,220	3
4	$ 51,288	2	$ 47,713	7	$ 48,319	6	$ 49,133	5	$ 62,458	1	$ 46,319	8	$ 50,600	*4*	$ 51,078	3
5	$ 52,058	2	$ 48,214	7	$ 48,451	6	$ 49,964	5	$ 53,223	1	$ 47,296	8	$ 50,600	*4*	$ 51,936	3
6	$ 52,839	3	$ 48,746	6	$ 48,660	7	$ 51,961	5	$ 53,987	1	$ 48,416	8	$ 52,914	*2*	$ 52,794	4
7	$ 53,763	2	$ 49,268	7	$ 48,766	8	$ 53,522	4	$ 54,751	1	$ 49,579	6	$ 52,914	*5*	$ 53,652	3
8	$ 54,705	3	$ 50,290	7	$ 48,872	8	$ 55,930	1	$ 55,516	2	$ 50,768	6	$ 53,611	*5*	$ 54,510	4
9	$ 55,661	3	$ 52,683	6	$ 48,978	8	$ 57,606	1	$ 56,280	2	$ 52,371	7	$ 54,333	*5*	$ 55,368	4
10	$ 56,636	3	$ 54,462	6	$ 49,190	8	$ 57,606	1	$ 57,044	2	$ 53,644	7	$ 55,765	*5*	$ 56,226	4
11	$ 57,627	3	$ 54,522	7	$ 50,142	8	$ 59,332	1	$ 57,809	2	$ 55,577	6	$ 57,246	*4*	$ 57,084	5
12	$ 58,635	3	$ 55,754	7	$ 50,142	8	$ 59,332	1	$ 58,573	4	$ 57,142	6	$ 58,752	*2*	$ 57,942	5
13	$ 60,101	3	$ 55,799	7	$ 52,152	8	$ 61,114	1	$ 59,337	4	$ 57,142	6	$ 60,319	*2*	$ 58,800	5
14	$ 61,603	2	$ 57,380	7	$ 52,152	8	$ 61,114	3	$ 60,102	4	$ 58,742	6	$ 61,922	*1*	$ 59,658	5
15	$ 63,143	1	$ 57,426	7	$ 55,686	8	$ 62,947	2	$ 60,866	4	$ 58,742	6	$ 62,387	*3*	$ 60,516	5
16	$ 64,722	1	$ 59,006	7	$ 55,686	8	$ 62,947	3	$ 61,630	4	$ 60,397	6	$ 64,064	*2*	$ 61,374	5
17	$ 66,340	1	$ 59,067	7	$ 57,354	8	$ 64,839	3	$ 62,395	4	$ 60,397	6	$ 65,753	*2*	$ 62,232	5
18	$ 67,998	1	$ 60,739	7	$ 57,354	8	$ 64,839	3	$ 63,159	4	$ 62,106	6	$ 67,516	*2*	$ 63,090	5
19	$ 68,679	2	$ 60,785	7	$ 59,062	8	$ 66,997	3	$ 63,923	5	$ 62,106	6	$ 69,315	*1*	$ 63,948	4
20	$ 69,366	2	$ 62,518	7	$ 59,062	8	$ 66,997	3	$ 64,688	5	$ 63,872	6	$ 71,176	*1*	$ 64,806	4
21	$ 70,060	2	$ 65,056	6	$ 61,030	8	$ 68,708	3	$ 65,452	5	$ 63,872	7	$ 71,176	*1*	$ 65,664	4
22	$ 70,759	2	$ 65,573	6	$ 61,030	8	$ 68,708	3	$ 65,216	7	$ 65,663	5	$ 71,176	*1*	$ 66,522	4
23	$ 71,466	2	$ 65,725	6	$ 62,658	8	$ 69,273	3	$ 66,981	5	$ 65,663	7	$ 72,363	*1*	$ 67,380	4
24	$ 72,181	2	$ 65,725	7	$ 62,822	8	$ 69,273	3	$ 67,745	5	$ 67,518	6	$ 72,363	*1*	$ 68,238	4
25	$ 72,903	2	$ 66,302	7	$ 64,494	8	$ 69,273	3	$ 68,899	5	$ 67,518	6	$ 74,309	*1*	$ 69,096	4
26	$ 73,633	2	$ 66,302	7	$ 64,659	8	$ 69,848	5	$ 70,086	3	$ 67,518	6	**$ 76,292**	*1*	$ 69,954	4
27	$ 74,369	2	$ 66,880	7	$ 66,376	8	$ 69,848	5	$ 70,850	3	$ 67,518	6	$ 76,292	*1*	$ 70,812	4
28	**$ 75,113**	2	$ 68,005	6	$ 66,540	8	$ 69,848	5	**$ 71,614**	4	$ 67,518	7	$ 76,292	*1*	$ 71,670	3
29	$ 75,113	2	**$ 69,521**	6	$ 68,304	7	**$ 70,438**	5	$ 71,614	4	$ 67,518	8	$ 76,292	*1*	$ 71,670	3
30	$ 75,113	2	$ 69,521	6	$ 68,469	7	$ 70,438	5	$ 71,614	4	$ 67,518	8	$ 76,292	*1*	$ 71,670	3
31*	$ 75,113	2	$ 69,521	6	$ 68,632	7	$ 70,438	5	$ 71,614	4	$ 67,518	8	$ 76,292	*1*	$ 71,670	3
32*	$ 75,113	2	$ 69,521	6	$ 68,797	7	$ 70,438	5	$ 71,614	4	$ 67,518	8	$ 76,292	*1*	$ 71,670	3
33*	$ 75,113	2	$ 69,521	6	$ 68,960	7	$ 70,438	5	$ 71,614	4	$ 67,518	8	$ 76,292	*1*	$ 71,670	3
34*	$ 75,113	2	$ 69,521	6	$ 69,124	7	$ 70,438	5	$ 71,614	4	$ 67,518	8	$ 76,292	*1*	$ 71,670	3
35*	$ 75,113	2	$ 69,521	6	$ 69,288	7	$ 70,438	5	$ 71,614	4	$ 67,518	8	$ 76,292	*1*	$ 71,670	3
36*	$ 75,113	2	$ 69,521	6	$ 69,452	7	$ 70,438	5	$ 71,614	4	$ 67,518	8	$ 76,292	*1*	$ 71,670	3

* Steps 31 - 36 have been added to the charts in order to capture the top salary for Clayton. They do not have any longevity steps at the top; therefore a step has to be added to capture the top salary

APS proposed at 2% increase
Gwinnett proposed $1000 annual increase
Cherokee, DeKalb, Forsyth, proposed no increase
Clayon, Cobb assumed no increase

DRAFT

FULTON COUNTY SCHOOLS
PROPOSED TEACHER T5 - MASTERS
FY22 PROJECTED RANKING
PROJECTED FY22 WITH 2% INCREASE

Chart shows FCS's FY21 ranking using actual FY21 salary schedules

Chart shows FCS's FY22 Projected Ranking for Teacher with other districts at projected increase as noted

FY21 ACTUALS

	Atlanta		Cherokee		Clayton		Cobb		Dekalb		Forsyth		Fulton		Gwinnett	
Step	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R
0	$ 52,895	1	$47,774	8	$ 52,647	3	$ 51,903	5	$ 52,255	4	$ 51,753	7	$52,836	2	$ 51,776	6
1	$ 52,895	2	$47,774	8	$ 52,647	5	$ 51,903	6	$ 53,248	1	$ 51,753	7	$52,836	3	$ 52,800	4
2	$ 53,689	3	$47,774	8	$ 52,647	5	$ 51,903	6	$ 54,241	1	$ 51,753	7	$53,232	4	$ 53,824	2
3	$ 54,494	3	$49,856	8	$ 52,647	6	$ 53,462	4	$ 55,234	1	$ 51,774	7	$53,232	5	$ 54,848	2
4	$ 55,310	3	$51,513	8	$ 52,647	6	$ 55,225	4	$ 56,227	1	$ 51,795	7	$54,732	5	$ 55,872	2
5	$ 56,140	4	$53,200	7	$ 53,870	6	$ 56,881	3	$ 57,221	1	$ 52,896	8	$54,732	5	$ 56,896	2
6	$ 56,983	5	$54,887	6	$ 53,919	8	$ 58,982	1	$ 58,214	2	$ 54,184	7	$57,276	4	$ 57,920	3
7	$ 57,980	4	$56,620	6	$ 54,026	8	$ 60,752	1	$ 59,207	2	$ 55,522	7	$57,276	5	$ 58,944	3
8	$ 58,994	4	$58,414	6	$ 54,132	8	$ 63,488	1	$ 60,200	2	$ 56,888	7	$58,476	5	$ 59,968	3
9	$ 60,027	6	$60,298	4	$ 54,237	8	$ 65,393	1	$ 61,193	2	$ 58,732	7	$60,144	5	$ 60,922	3
10	$ 61,077	5	$62,468	2	$ 56,058	8	$ 65,393	1	$ 62,186	3	$ 60,193	7	$60,360	6	$ 62,016	4
11	$ 62,147	6	$62,198	5	$ 57,661	8	$ 67,355	1	$ 63,179	2	$ 62,415	4	$61,944	7	$ 63,040	3
12	$ 63,233	7	$63,810	5	$ 57,661	8	$ 67,355	1	$ 64,173	3	$ 64,184	2	$63,600	6	$ 64,064	4
13	$ 64,815	5	$63,870	7	$ 59,202	8	$ 69,376	1	$ 65,166	3	$ 64,184	6	$65,316	2	$ 65,088	4
14	$ 66,435	3	$65,694	7	$ 59,203	8	$ 69,376	1	$ 66,159	4	$ 65,999	6	$67,056	2	$ 66,112	5
15	$ 68,096	2	$65,694	7	$ 62,385	8	$ 71,457	1	$ 67,152	4	$ 65,999	6	$67,548	3	$ 67,136	5
16	$ 69,798	2	$67,579	7	$ 62,385	8	$ 71,457	1	$ 68,145	5	$ 67,667	6	$69,348	3	$ 68,160	4
17	$ 71,543	2	$67,640	7	$ 64,254	8	$ 73,600	1	$ 69,138	5	$ 67,667	6	$71,208	3	$ 69,184	4
18	$ 73,332	2	$69,570	7	$ 64,254	8	$ 73,600	1	$ 70,132	5	$ 69,805	6	$73,140	3	$ 70,208	4
19	$ 74,065	3	$69,631	7	$ 66,169	8	$ 76,059	1	$ 71,125	5	$ 69,805	6	$75,108	2	$ 71,232	4
20	$ 74,806	3	$71,562	7	$ 66,169	8	$ 76,059	2	$ 72,118	5	$ 71,800	6	$77,112	1	$ 72,256	4
21	$ 75,554	3	$74,358	4	$ 68,350	8	$ 78,037	1	$ 73,111	6	$ 71,800	7	$77,112	2	$ 73,280	5
22	$ 76,310	3	$74,997	4	$ 68,351	8	$ 78,037	1	$ 74,104	6	$ 73,825	7	$77,112	2	$ 74,304	5
23	$ 77,072	3	$74,997	6	$ 70,199	8	$ 78,628	1	$ 75,097	5	$ 73,825	7	$78,408	2	$ 75,328	4
24	$ 77,843	3	$74,997	7	$ 70,363	8	$ 78,628	1	$ 76,091	5	**$ 75,921**	6	$78,408	2	$ 76,352	4
25	$ 78,622	3	$75,909	7	$ 72,262	8	$ 78,628	2	$ 77,084	5	$ 75,921	6	$80,532	1	$ 77,376	4
26	$ 79,408	2	$75,939	6	$ 72,425	8	$ 79,255	3	$ 78,077	5	$ 75,921	7	**$82,680**	1	$ 78,400	4
27	$ 80,202	2	$76,578	6	$ 74,376	8	$ 79,255	5	$ 79,539	3	$ 75,921	7	$82,680	1	$ 79,424	4
28	**$ 81,004**	2	$77,824	6	$ 74,539	8	$ 79,255	5	**$ 80,688**	3	$ 75,921	7	$82,680	1	**$ 80,448**	4
29	$ 81,004	2	**$79,435**	6	$ 76,543	7	**$ 79,910**	5	$ 80,688	3	$ 75,921	8	$82,680	1	$ 80,488	4
30	$ 81,004	2	$79,435	6	$ 76,708	7	$ 79,910	5	$ 80,688	3	$ 75,921	8	$82,680	1	$ 80,488	4
31*	$ 81,004	2	$79,435	6	$ 76,871	7	$ 79,910	5	$ 80,688	3	$ 75,921	8	$82,680	1	$ 80,488	4
32*	$ 81,004	2	$79,435	6	$ 77,035	7	$ 79,910	5	$ 80,688	3	$ 75,921	8	$82,680	1	$ 80,488	4
33*	$ 81,004	2	$79,435	6	$ 77,199	7	$ 79,910	5	$ 80,688	3	$ 75,921	8	$82,680	1	$ 80,488	4
34*	$ 81,004	2	$79,435	6	$ 77,363	7	$ 79,910	5	$ 80,688	3	$ 75,921	8	$82,680	1	$ 80,488	4
35*	$ 81,004	2	$79,435	6	$ 77,527	7	$ 79,910	5	$ 80,688	3	$ 75,921	8	$82,680	1	$ 80,488	4
36*	$ 81,004	2	$79,435	6	$ 77,691	7	$ 79,910	5	$ 80,688	3	$ 75,921	8	$ 82,680	1	$ 80,488	4

FY 22 PROJECTED

	Atlanta		Cherokee		Clayton		Cobb		Dekalb		Forsyth		Fulton		Gwinnett	
Step	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R
0	$ 53,953	1	$ 47,774	8	$ 52,647	4	$ 51,903	6	$ 52,255	5	$ 51,753	7	$ 53,893	2	$ 52,776	3
1	$ 53,953	1	$ 47,774	8	$ 52,647	5	$ 51,903	6	$ 53,248	4	$ 51,753	7	$ 53,893	2	$ 53,800	3
2	$ 54,763	2	$ 47,774	8	$ 52,647	5	$ 51,903	6	$ 54,241	4	$ 51,753	7	$ 54,297	3	$ 54,824	1
3	$ 55,584	2	$ 49,856	8	$ 52,647	6	$ 53,462	5	$ 55,234	3	$ 51,774	7	$ 54,297	4	$ 55,848	1
4	$ 56,416	2	$ 51,513	8	$ 52,647	6	$ 55,225	5	$ 56,227	3	$ 51,795	7	$ 55,827	4	$ 56,872	1
5	$ 57,263	2	$ 53,200	7	$ 53,870	6	$ 56,881	4	$ 57,221	3	$ 52,896	8	$ 55,827	5	$ 57,896	1
6	$ 58,123	5	$ 54,887	6	$ 53,919	8	$ 58,982	1	$ 58,214	4	$ 54,184	7	$ 58,422	3	$ 58,920	2
7	$ 59,140	4	$ 56,620	6	$ 54,026	8	$ 60,752	1	$ 59,207	3	$ 55,522	7	$ 58,422	5	$ 59,944	2
8	$ 60,174	4	$ 58,414	6	$ 54,132	8	$ 63,488	1	$ 60,200	3	$ 56,888	7	$ 59,646	5	$ 60,968	2
9	$ 61,228	4	$ 60,298	6	$ 54,237	8	$ 65,393	1	$ 61,193	5	$ 58,732	7	$ 61,347	3	$ 61,922	2
10	$ 62,299	4	$ 62,468	3	$ 56,058	8	$ 65,393	1	$ 62,186	5	$ 60,193	7	$ 61,567	6	$ 63,016	2
11	$ 63,390	3	$ 62,198	7	$ 57,661	8	$ 67,355	1	$ 63,179	5	$ 62,415	6	$ 63,183	4	$ 64,040	2
12	$ 64,498	4	$ 63,810	7	$ 57,661	8	$ 67,355	1	$ 64,173	6	$ 64,184	5	$ 64,872	3	$ 65,064	2
13	$ 66,111	3	$ 63,870	7	$ 59,202	8	$ 69,376	1	$ 65,166	5	$ 64,184	6	$ 66,622	2	$ 66,088	4
14	$ 67,764	3	$ 65,694	7	$ 59,203	8	$ 69,376	1	$ 66,159	5	$ 65,999	6	$ 68,397	2	$ 67,112	4
15	$ 69,458	2	$ 65,694	7	$ 62,385	8	$ 71,457	1	$ 67,152	5	$ 65,999	6	$ 68,899	3	$ 68,136	4
16	$ 71,194	2	$ 67,579	7	$ 62,385	8	$ 71,457	1	$ 68,145	5	$ 67,667	6	$ 70,735	3	$ 69,160	4
17	$ 72,974	2	$ 67,640	7	$ 64,254	8	$ 73,600	1	$ 69,138	5	$ 67,667	6	$ 72,632	3	$ 70,184	4
18	$ 74,799	1	$ 69,570	7	$ 64,254	8	$ 73,600	3	$ 70,132	5	$ 69,805	6	$ 74,603	2	$ 71,208	4
19	$ 75,546	3	$ 69,631	7	$ 66,169	8	$ 76,059	2	$ 71,125	5	$ 69,805	6	$ 76,610	1	$ 72,232	4
20	$ 76,302	2	$ 71,562	7	$ 66,169	8	$ 76,059	3	$ 72,118	5	$ 71,800	6	$ 78,654	1	$ 73,256	4
21	$ 77,065	3	$ 74,358	4	$ 68,350	8	$ 78,037	2	$ 73,111	6	$ 71,800	7	$ 78,654	1	$ 74,280	5
22	$ 77,836	3	$ 74,997	5	$ 68,351	8	$ 78,037	2	$ 74,104	6	$ 73,825	7	$ 78,654	1	$ 75,304	4
23	$ 78,613	3	$ 74,997	6	$ 70,199	8	$ 78,628	2	$ 75,097	5	$ 73,825	7	$ 79,976	1	$ 76,328	4
24	$ 79,400	2	$ 74,997	7	$ 70,363	8	$ 78,628	3	$ 76,091	5	**$ 75,921**	6	$ 79,976	1	$ 77,352	4
25	$ 80,194	2	$ 75,909	7	$ 72,262	8	$ 78,628	3	$ 77,084	5	$ 75,921	6	$ 82,143	1	$ 78,376	4
26	$ 80,996	2	$ 75,939	6	$ 72,425	8	$ 79,255	4	$ 78,077	5	$ 75,921	7	**$ 84,334**	1	$ 79,400	3
27	$ 81,806	2	$ 76,578	6	$ 74,376	8	$ 79,255	5	$ 79,539	4	$ 75,921	7	$ 84,334	1	$ 80,424	3
28	**$ 82,624**	2	$ 77,824	6	$ 74,539	8	$ 79,255	5	**$ 80,688**	4	$ 75,921	7	$ 84,334	1	$ 81,448	3
29	$ 82,624	2	**$ 79,435**	6	$ 76,543	7	**$ 79,910**	5	$ 80,688	4	$ 75,921	8	$ 84,334	1	$ 81,488	3
30	$ 82,624	2	$ 79,435	6	$ 76,708	7	$ 79,910	5	$ 80,688	4	$ 75,921	8	$ 84,334	1	$ 81,488	3
31*	$ 82,624	2	$ 79,435	6	$ 76,871	7	$ 79,910	5	$ 80,688	4	$ 75,921	8	$ 84,334	1	$ 81,488	3
32*	$ 82,624	2	$ 79,435	6	$ 77,035	7	$ 79,910	5	$ 80,688	4	$ 75,921	8	$ 84,334	1	$ 81,488	3
33*	$ 82,624	2	$ 79,435	6	$ 77,199	7	$ 79,910	5	$ 80,688	4	$ 75,921	8	$ 84,334	1	$ 81,488	3
34*	$ 82,624	2	$ 79,435	6	$ 77,363	7	$ 79,910	5	$ 80,688	4	$ 75,921	8	$ 84,334	1	$ 81,488	3
35*	$ 82,624	2	$ 79,435	6	$ 77,527	7	$ 79,910	5	$ 80,688	4	$ 75,921	8	$ 84,334	1	$ 81,488	3
36*	$ 82,624	2	$ 79,435	6	$ 77,691	7	$ 79,910	5	$ 80,688	4	$ 75,921	8	$ 84,334	1	$ 81,488	3

* Steps 31 - 36 have been added to the charts in order to capture the top salary for Clayton. They do not have any longevity steps at the top; therefore, a step has to be added to capture the top salary

APS proposed at 2% increase
Gwinnett proposed $1000 annual increase
Cherokee, DeKalb, Forsyth, proposed no increase

DRAFT

FULTON COUNTY SCHOOLS
PROPOSED TEACHER T6 - SPECIALIST
FY22 PROJECTED RANKING
PROJECTED FY22 WITH 2% INCREASE

Chart shows FCS's FY21 ranking using actual FY21 salary schedules

FY20 ACTUALS

	Atlanta		Cherokee		Clayton		Cobb		Dekalb		Forsyth		Fulton		Gwinnett	
Step	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R
0	$ 56,056	7	$ 53,656	8	$ 56,795	5	$ 58,186	1	$ 56,993	4	$ 57,206	3	$57,336	2	$ 56,282	6
1	$ 56,056	7	$ 53,656	8	$ 56,796	6	$ 58,186	1	$ 58,074	2	$ 57,206	5	$57,336	4	$ 57,493	3
2	$ 56,947	6	$ 53,656	8	$ 56,796	7	$ 58,186	3	$ 59,156	1	$ 57,026	5	$57,780	4	$ 58,704	2
3	$ 57,579	5	$ 56,012	8	$ 56,796	7	$ 59,930	2	$ 60,238	1	$ 57,228	6	$57,780	4	$ 59,915	3
4	$ 58,213	5	$ 57,897	6	$ 56,796	8	$ 62,407	1	$ 61,320	2	$ 57,252	7	$59,376	4	$ 61,126	3
5	$ 59,532	5	$ 59,797	4	$ 58,178	8	$ 64,278	1	$ 62,401	2	$ 58,475	7	$59,376	6	$ 62,337	3
6	$ 60,833	6	$ 61,742	5	$ 58,386	8	$ 66,292	1	$ 63,483	3	$ 59,932	7	$62,172	4	$ 63,548	2
7	$ 62,263	6	$ 63,718	4	$ 58,492	8	$ 68,282	1	$ 64,565	3	$ 61,444	7	$62,988	5	$ 64,759	2
8	$ 63,684	6	$ 65,725	3	$ 58,599	8	$ 71,171	1	$ 65,647	5	$ 62,988	7	$65,664	4	$ 65,970	2
9	$ 65,131	6	$ 67,838	2	$ 60,433	8	$ 73,305	1	$ 66,729	5	$ 65,070	7	$67,548	3	$ 67,181	4
10	$ 66,624	7	$ 69,966	2	$ 63,072	8	$ 73,305	1	$ 67,810	4	$ 66,724	6	$67,548	5	$ 68,392	3
11	$ 68,134	7	$ 69,996	2	$ 64,445	8	$ 75,507	1	$ 68,892	6	$ 69,235	5	$69,516	4	$ 69,603	3
12	$ 69,647	6	$ 71,835	2	$ 64,445	8	$ 75,507	1	$ 69,974	5	$ 71,204	3	$69,516	7	$ 70,814	4
13	$ 71,226	5	$ 71,881	3	$ 66,177	8	$ 77,769	1	$ 71,056	7	$ 71,204	6	$71,496	4	$ 72,025	2
14	$ 72,842	5	$ 73,918	2	$ 66,177	8	$ 77,769	1	$ 72,137	7	$ 73,232	4	$72,840	6	$ 73,236	3
15	$ 74,528	2	$ 74,024	4	$ 69,063	8	$ 80,102	1	$ 73,219	7	$ 73,232	6	$73,392	5	$ 74,447	3
16	$ 76,219	2	$ 76,091	3	$ 69,063	8	$ 80,102	1	$ 74,301	7	$ 75,323	6	$75,360	5	$ 75,658	4
17	$ 77,984	2	$ 76,152	5	$ 71,133	8	$ 82,506	1	$ 75,383	6	$ 75,323	7	$77,388	3	$ 76,869	4
18	$ 78,574	3	$ 78,371	4	$ 71,133	8	$ 82,506	1	$ 76,464	7	$ 77,480	6	$79,476	2	$ 78,080	5
19	$ 79,201	4	$ 78,432	5	$ 73,254	8	$ 85,272	1	$ 77,546	6	$ 77,480	7	$81,600	2	$ 79,291	3
20	$ 79,790	5	$ 80,621	3	$ 73,254	8	$ 85,272	1	$ 78,628	7	$ 79,705	6	$83,808	2	$ 80,502	4
21	$ 80,432	5	$ 83,007	3	$ 75,648	8	$ 87,508	1	$ 79,710	6	$ 79,705	7	$83,808	2	$ 81,713	4
22	$ 81,034	6	$ 83,311	3	$ 75,649	8	$ 87,508	1	$ 80,791	7	$ 81,965	5	$83,808	2	$ 82,924	4
23	$ 81,678	7	$ 83,433	4	$ 77,715	8	$ 88,161	1	$ 81,873	6	$ 81,965	5	$85,236	2	$ 84,135	3
24	$ 82,295	7	$ 83,433	5	$ 77,879	8	$ 88,161	1	$ 82,955	6	**$ 84,299**	4	$85,236	3	$ 85,346	2
25	$ 82,911	7	$ 84,223	5	$ 80,003	8	$ 88,161	1	$ 84,037	6	$ 84,299	4	$87,540	2	$ 86,557	3
26	$ 83,529	7	$ 84,223	6	$ 80,168	8	$ 88,818	2	$ 85,119	4	$ 84,299	5	**$89,904**	1	$ 87,768	3
27	$ 84,470	6	$ 84,968	5	$ 82,351	8	$ 88,818	3	$ 86,709	4	$ 84,299	7	$89,904	1	$ 88,979	2
28	**$ 85,426**	6	$ 85,880	5	$ 82,514	8	$ 88,818	3	**$ 87,965**	4	$ 84,299	7	$89,904	2	**$ 90,190**	1
29	$ 85,426	6	**$ 87,446**	5	$ 64,758	8	**$ 89,528**	3	$ 87,965	4	$ 84,299	7	$89,904	2	$ 90,190	1
30	$ 85,426	6	$ 87,446	5	$ 84,921	7	$ 89,528	3	$ 87,965	4	$ 84,299	8	$89,904	2	$ 90,190	1
31*	$ 85,426	6	$ 87,446	5	$ 85,085	7	$ 89,528	3	$ 87,965	4	$ 84,299	8	$89,904	2	$ 90,190	1
32*	$ 85,426	6	$ 87,446	5	$ 85,249	7	$ 89,528	3	$ 87,965	4	$ 84,299	8	$89,904	2	$ 90,190	1
33*	$ 85,426	6	$ 87,446	5	$ 85,413	7	$ 89,528	3	$ 87,965	4	$ 84,299	8	$89,904	2	$ 90,190	1
34*	$ 85,426	7	$ 87,446	5	$ 85,577	6	$ 89,528	3	$ 87,965	4	$ 84,299	8	$89,904	2	$ 90,190	1
35*	$ 85,426	7	$ 87,446	5	$ 85,741	6	$ 89,528	3	$ 87,965	4	$ 84,299	8	$89,904	2	$ 90,190	1
36*	$ 85,426	7	$ 87,446	5	$ 85,904	6	$ 89,528	3	$ 87,965	4	$ 84,299	8	$ 89,904	2	$ 90,190	1

Chart shows FCS's FY22 Projected Ranking for Teacher with other districts at projected increase as noted

FY 22 PROJECTED

	Atlanta		Cherokee		Clayton		Cobb		Dekalb		Forsyth		Fulton		Gwinnett	
Step	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R
0	$ 57,177	5	$ 53,656	8	$ 56,795	7	$ 58,186	2	$ 56,993	6	$ 57,206	4	$ 58,483	1	$ 57,282	3
1	$ 57,177	6	$ 53,656	8	$ 56,796	7	$ 58,186	3	$ 58,074	4	$ 57,206	5	$ 58,483	2	$ 58,493	1
2	$ 58,086	5	$ 53,656	8	$ 56,796	7	$ 58,186	4	$ 59,156	2	$ 57,026	6	$ 58,936	3	$ 59,704	1
3	$ 58,731	5	$ 56,012	8	$ 56,796	7	$ 59,930	3	$ 60,238	2	$ 57,228	6	$ 58,936	4	$ 60,915	1
4	$ 59,377	5	$ 57,897	6	$ 56,796	8	$ 62,407	1	$ 61,320	3	$ 57,252	7	$ 60,564	4	$ 62,126	2
5	$ 60,723	4	$ 59,797	6	$ 58,178	8	$ 64,278	1	$ 62,401	3	$ 58,475	7	$ 60,564	5	$ 63,337	2
6	$ 62,050	5	$ 61,742	6	$ 58,386	8	$ 66,292	1	$ 63,483	3	$ 59,932	7	$ 63,415	4	$ 64,548	2
7	$ 63,508	6	$ 63,718	5	$ 58,492	8	$ 68,282	1	$ 64,565	3	$ 61,444	7	$ 64,248	4	$ 65,759	2
8	$ 64,958	6	$ 65,725	4	$ 58,599	8	$ 71,171	1	$ 65,647	5	$ 62,988	7	$ 66,977	2	$ 66,970	3
9	$ 66,434	6	$ 67,838	4	$ 60,433	8	$ 73,305	1	$ 66,729	5	$ 65,070	7	$ 68,899	2	$ 68,181	3
10	$ 67,956	5	$ 69,966	2	$ 63,072	8	$ 73,305	1	$ 67,810	6	$ 66,724	7	$ 68,899	4	$ 69,392	3
11	$ 69,497	5	$ 69,996	4	$ 64,445	8	$ 75,507	1	$ 68,892	7	$ 69,235	6	$ 70,906	2	$ 70,603	3
12	$ 71,040	5	$ 71,835	2	$ 64,445	8	$ 75,507	1	$ 69,974	7	$ 71,204	4	$ 70,906	6	$ 71,814	3
13	$ 72,651	4	$ 71,881	5	$ 66,177	8	$ 77,769	1	$ 71,056	7	$ 71,204	6	$ 72,926	3	$ 73,025	2
14	$ 74,299	2	$ 73,918	5	$ 66,177	8	$ 77,769	1	$ 72,137	7	$ 73,232	6	$ 74,297	3	$ 74,236	4
15	$ 76,019	2	$ 74,024	5	$ 69,063	8	$ 80,102	1	$ 73,219	7	$ 73,232	6	$ 74,860	4	$ 75,447	3
16	$ 77,743	2	$ 76,091	5	$ 69,063	8	$ 80,102	1	$ 74,301	7	$ 75,323	6	$ 76,867	3	$ 76,658	4
17	$ 79,544	2	$ 76,152	5	$ 71,133	8	$ 82,506	1	$ 75,383	6	$ 75,323	7	$ 78,936	3	$ 77,869	4
18	$ 80,145	3	$ 78,371	5	$ 71,133	8	$ 82,506	1	$ 76,464	7	$ 77,480	6	$ 81,066	2	$ 79,080	4
19	$ 80,785	3	$ 78,432	5	$ 73,254	8	$ 85,272	1	$ 77,546	6	$ 77,480	7	$ 83,232	2	$ 80,291	4
20	$ 81,386	4	$ 80,621	5	$ 73,254	8	$ 85,272	2	$ 78,628	7	$ 79,705	6	$ 85,484	1	$ 81,502	3
21	$ 82,041	5	$ 83,007	3	$ 75,648	8	$ 87,508	1	$ 79,710	6	$ 79,705	7	$ 85,484	2	$ 82,713	4
22	$ 82,655	5	$ 83,311	4	$ 75,649	8	$ 87,508	1	$ 80,791	7	$ 81,965	6	$ 85,484	2	$ 83,924	3
23	$ 83,312	5	$ 83,433	4	$ 77,715	8	$ 88,161	1	$ 81,873	7	$ 81,965	6	$ 86,941	2	$ 85,135	3
24	$ 83,941	5	$ 83,433	6	$ 77,879	8	$ 88,161	1	$ 82,955	7	**$ 84,299**	4	$ 86,941	2	$ 86,346	3
25	$ 84,569	4	$ 84,223	6	$ 80,003	8	$ 88,161	2	$ 84,037	7	$ 84,299	5	$ 89,291	1	$ 87,557	3
26	$ 85,200	4	$ 84,223	7	$ 80,168	8	$ 88,818	2	$ 85,119	5	$ 84,299	6	**$ 91,702**	1	$ 88,768	3
27	$ 86,159	5	$ 84,968	6	$ 82,351	8	$ 88,818	3	$ 86,709	4	$ 84,299	7	$ 91,702	1	$ 89,979	2
28	**$ 87,135**	5	$ 85,880	6	$ 82,514	8	$ 88,818	3	**$ 87,965**	4	$ 84,299	7	$ 91,702	1	$ 91,190	2
29	$ 87,135	6	**$ 87,446**	5	$ 64,758	8	**$ 89,528**	3	$ 87,965	4	$ 84,299	7	$ 91,702	1	$ 91,190	2
30	$ 87,135	6	$ 87,446	5	$ 84,921	7	$ 89,528	3	$ 87,965	4	$ 84,299	8	$ 91,702	1	$ 91,190	2
31*	$ 87,135	6	$ 87,446	5	$ 85,085	7	$ 89,528	3	$ 87,965	4	$ 84,299	8	$ 91,702	1	$ 91,190	2
32*	$ 87,135	6	$ 87,446	5	$ 85,249	7	$ 89,528	3	$ 87,965	4	$ 84,299	8	$ 91,702	1	$ 91,190	2
33*	$ 87,135	6	$ 87,446	5	$ 85,413	7	$ 89,528	3	$ 87,965	4	$ 84,299	8	$ 91,702	1	$ 91,190	2
34*	$ 87,135	6	$ 87,446	5	$ 85,577	7	$ 89,528	3	$ 87,965	4	$ 84,299	8	$ 91,702	1	$ 91,190	2
35*	$ 87,135	6	$ 87,446	5	$ 85,741	7	$ 89,528	3	$ 87,965	4	$ 84,299	8	$ 91,702	1	$ 91,190	2
36*	$ 87,135	6	$ 87,446	5	$ 85,904	7	$ 89,528	3	$ 87,965	4	$ 84,299	8	$ 91,702	1	$ 91,190	2

* Steps 31 - 36 have been added to the charts in order to capture the top salary for Clayton. They do not have any longevity steps at the top; therefore, a step has to be added to capture the top salary

APS proposed at 2% increase
Gwinnett proposed $1000 annual increase
Cherokee, DeKalb, Forsyth, proposed no increase

DRAFT

FULTON COUNTY SCHOOLS
PROPOSED TEACHER T7 - DOCTORATE
FY22 PROJECTED RANKING
PROJECTED FY22 WITH 2% INCREASE

Chart shows FCS's FY21 ranking using actual FY21 salary schedules

FY21 ACTUALS

	Atlanta		Cherokee		Clayton		Cobb		Dekalb		Forsyth		Fulton		Gwinnett	
Step	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R
0	$ 61,662	6	$ 59,326	8	$ 62,015	4	$ 64,303	1	$ 62,155	3	$ 62,419	2	$61,380	7	$ 61,980	5
1	$ 61,662	6	$ 59,326	8	$ 62,015	5	$ 64,303	1	$ 63,324	2	$ 62,419	4	$61,380	7	$ 63,320	3
2	$ 62,650	4	$ 59,326	8	$ 62,015	6	$ 64,303	3	$ 64,492	2	$ 62,419	5	$61,848	7	$ 64,660	1
3	$ 63,345	4	$ 61,970	7	$ 62,015	6	$ 66,233	1	$ 65,660	3	$ 62,445	5	$61,848	8	$ 66,000	2
4	$ 64,041	5	$ 64,114	4	$ 62,015	8	$ 69,271	1	$ 66,829	3	$ 62,470	7	$63,588	6	$ 67,340	2
5	$ 65,494	5	$ 66,272	4	$ 63,549	8	$ 71,350	1	$ 67,997	3	$ 63,812	6	$63,588	7	$ 68,680	2
6	$ 66,980	6	$ 68,476	4	$ 63,607	8	$ 73,586	1	$ 69,166	3	$ 65,427	7	$67,656	5	$ 70,020	2
7	$ 68,501	6	$ 70,710	3	$ 63,713	8	$ 75,793	1	$ 70,334	4	$ 67,106	7	$69,588	5	$ 71,360	2
8	$ 70,064	6	$ 72,975	2	$ 63,819	8	$ 78,655	1	$ 71,503	5	$ 68,820	7	$72,576	4	$ 72,700	3
9	$ 71,654	6	$ 75,286	2	$ 64,774	8	$ 81,013	1	$ 72,671	5	$ 71,132	7	$74,664	3	$ 74,040	4
10	$ 73,296	6	$ 77,611	2	$ 67,469	8	$ 81,013	1	$ 73,829	5	$ 72,967	7	$74,664	4	$ 75,380	3
11	$ 74,959	7	$ 77,642	2	$ 69,452	8	$ 83,442	1	$ 75,008	6	$ 75,754	5	$76,824	3	$ 76,720	4
12	$ 76,623	6	$ 79,542	2	$ 71,384	8	$ 83,442	1	$ 76,176	7	$ 77,920	4	$76,824	5	$ 78,060	3
13	$ 78,360	5	$ 79,602	2	$ 71,490	8	$ 85,947	1	$ 77,345	7	$ 77,920	6	$79,032	4	$ 79,400	3
14	$ 80,137	5	$ 81,913	2	$ 71,491	8	$ 85,947	1	$ 78,513	7	$ 80,149	4	$79,032	6	$ 80,740	3
15	$ 81,994	3	$ 81,913	4	$ 75,449	8	$ 88,525	1	$ 79,681	7	$ 80,149	5	$79,764	6	$ 82,080	2
16	$ 83,853	3	$ 84,269	2	$ 75,449	8	$ 88,525	1	$ 80,850	6	$ 82,446	5	$80,772	7	$ 83,420	4
17	$ 85,796	2	$ 84,330	4	$ 77,710	8	$ 91,181	1	$ 82,018	7	$ 82,446	6	$82,956	5	$ 84,760	3
18	$ 86,444	3	$ 86,716	2	$ 77,711	8	$ 91,181	1	$ 83,187	7	$ 84,816	6	$85,188	5	$ 86,100	4
19	$ 87,132	4	$ 86,777	5	$ 80,028	8	$ 94,239	1	$ 84,355	7	$ 84,816	6	$87,492	2	$ 87,440	3
20	$ 87,782	5	$ 89,300	3	$ 80,028	8	$ 94,239	1	$ 85,524	7	$ 87,261	6	$89,856	2	$ 88,780	4
21	$ 88,488	5	$ 91,793	2	$ 82,625	8	$ 96,726	1	$ 86,692	7	$ 87,261	6	$89,856	4	$ 90,120	3
22	$ 89,152	6	$ 92,203	2	$ 82,625	8	$ 96,726	1	$ 87,860	7	$ 89,743	5	$89,856	4	$ 91,460	3
23	$ 89,861	5	$ 92,355	3	$ 84,902	8	$ 97,435	1	$ 89,029	7	$ 89,743	6	$91,368	4	$ 92,800	2
24	$ 90,539	6	$ 92,355	3	$ 85,066	8	$ 97,435	1	$ 90,197	7	**$ 92,309**	4	$91,368	5	$ 94,140	2
25	$ 91,218	7	$ 93,222	4	$ 87,405	8	$ 97,435	1	$ 91,366	6	$ 92,309	5	$93,840	3	$ 95,480	2
26	$ 91,897	7	$ 93,222	4	$ 87,569	8	$ 98,163	1	$ 92,534	5	$ 92,309	6	**$96,384**	3	$ 96,820	2
27	$ 92,943	6	$ 94,118	5	$ 89,974	8	$ 98,163	1	$ 94,167	4	$ 92,309	7	$96,384	3	$ 98,160	2
28	**$ 93,980**	6	$ 95,015	5	$ 90,138	8	$ 98,163	2	**$ 95,535**	4	$ 92,309	7	$96,384	3	**$ 99,500**	1
29	$ 93,980	6	**$ 95,897**	4	$ 92,610	7	**$ 98,912**	2	$ 95,535	5	$ 92,309	8	$96,384	3	$ 99,500	1
30	$ 93,980	6	$ 95,897	4	$ 92,774	7	$ 98,912	2	$ 95,535	5	$ 92,309	8	$96,384	3	$ 99,500	1
31*	$ 93,980	6	$ 95,897	4	$ 92,938	7	$ 98,912	2	$ 95,535	5	$ 92,309	8	$96,384	3	$ 99,500	1
32*	$ 93,980	6	$ 95,897	4	$ 93,102	7	$ 98,912	2	$ 95,535	5	$ 92,309	8	$96,384	3	$ 99,500	1
33*	$ 93,980	6	$ 95,897	4	$ 93,266	7	$ 98,912	2	$ 95,535	5	$ 92,309	8	$96,384	3	$ 99,500	1
34*	$ 93,980	6	$ 95,897	4	$ 93,430	7	$ 98,912	2	$ 95,535	5	$ 92,309	8	$96,384	3	$ 99,500	1
35*	$ 93,980	6	$ 95,897	4	$ 93,593	7	$ 98,912	2	$ 95,535	5	$ 92,309	8	$96,384	3	$ 99,500	1
36*	$ 93,980	6	$ 95,897	4	$ 93,758	7	$ 98,912	2	$ 95,535	5	$ 92,309	8	$ 96,384	3	$ 99,500	1

Chart shows FCS's FY22 Projected Ranking for Teacher with other districts at projected increase as noted

FY 22 PROJECTED

	Atlanta		Cherokee		Clayton		Cobb		Dekalb		Forsyth		Fulton		Gwinnett	
Step	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R
0	$ 62,895	3	$ 59,326	8	$ 62,015	7	$ 64,303	1	$ 62,155	6	$ 62,419	5	$ 62,608	4	$ 62,980	2
1	$ 62,895	4	$ 59,326	8	$ 62,015	7	$ 64,303	2	$ 63,324	3	$ 62,419	6	$ 62,608	5	$ 64,320	1
2	$ 63,903	4	$ 59,326	8	$ 62,015	7	$ 64,303	3	$ 64,492	2	$ 62,419	6	$ 63,085	5	$ 65,660	1
3	$ 64,612	4	$ 61,970	8	$ 62,015	7	$ 66,233	2	$ 65,660	3	$ 62,445	6	$ 63,085	5	$ 67,000	1
4	$ 65,322	4	$ 64,114	6	$ 62,015	8	$ 69,271	1	$ 66,829	3	$ 62,470	7	$ 64,860	5	$ 68,340	2
5	$ 66,804	4	$ 66,272	5	$ 63,549	8	$ 71,350	1	$ 67,997	3	$ 63,812	7	$ 64,860	6	$ 69,680	2
6	$ 68,320	6	$ 68,476	5	$ 63,607	8	$ 73,586	1	$ 69,166	3	$ 65,427	7	$ 69,009	4	$ 71,020	2
7	$ 69,871	6	$ 70,710	4	$ 63,713	8	$ 75,793	1	$ 70,334	5	$ 67,106	7	$ 70,980	3	$ 72,360	2
8	$ 71,465	6	$ 72,975	4	$ 63,819	8	$ 78,655	1	$ 71,503	5	$ 68,820	7	$ 74,028	2	$ 73,700	3
9	$ 73,087	5	$ 75,286	3	$ 64,774	8	$ 81,013	1	$ 72,671	6	$ 71,132	7	$ 76,157	2	$ 75,040	4
10	$ 74,762	5	$ 77,611	2	$ 67,469	8	$ 81,013	1	$ 73,829	6	$ 72,967	7	$ 76,157	4	$ 76,380	3
11	$ 76,458	5	$ 77,642	4	$ 69,452	8	$ 83,442	1	$ 75,008	7	$ 75,754	6	$ 78,360	2	$ 77,720	3
12	$ 78,155	5	$ 79,542	2	$ 71,384	8	$ 83,442	1	$ 76,176	7	$ 77,920	6	$ 78,360	4	$ 79,060	3
13	$ 79,927	4	$ 79,602	5	$ 71,490	8	$ 85,947	1	$ 77,345	7	$ 77,920	6	$ 80,613	2	$ 80,400	3
14	$ 81,740	3	$ 81,913	2	$ 71,491	8	$ 85,947	1	$ 78,513	7	$ 80,149	6	$ 80,613	5	$ 81,740	3
15	$ 83,634	2	$ 81,913	4	$ 75,449	8	$ 88,525	1	$ 79,681	7	$ 80,149	6	$ 81,359	5	$ 83,080	3
16	$ 85,530	2	$ 84,269	4	$ 75,449	8	$ 88,525	1	$ 80,850	7	$ 82,446	5	$ 82,387	6	$ 84,420	3
17	$ 87,512	2	$ 84,330	5	$ 77,710	8	$ 91,181	1	$ 82,018	7	$ 82,446	6	$ 84,615	4	$ 85,760	3
18	$ 88,173	2	$ 86,716	5	$ 77,711	8	$ 91,181	1	$ 83,187	7	$ 84,816	6	$ 86,892	4	$ 87,100	3
19	$ 88,875	3	$ 86,777	5	$ 80,028	8	$ 94,239	1	$ 84,355	7	$ 84,816	6	$ 89,242	2	$ 88,440	4
20	$ 89,538	4	$ 89,300	5	$ 80,028	8	$ 94,239	1	$ 85,524	7	$ 87,261	6	$ 91,653	2	$ 89,780	3
21	$ 90,258	5	$ 91,793	2	$ 82,625	8	$ 96,726	1	$ 86,692	7	$ 87,261	6	$ 91,653	3	$ 91,120	4
22	$ 90,935	5	$ 92,203	3	$ 82,625	8	$ 96,726	1	$ 87,860	7	$ 89,743	6	$ 91,653	4	$ 92,460	2
23	$ 91,658	5	$ 92,355	4	$ 84,902	8	$ 97,435	1	$ 89,029	7	$ 89,743	6	$ 93,195	3	$ 93,800	2
24	$ 92,350	5	$ 92,355	4	$ 85,066	8	$ 97,435	1	$ 90,197	7	**$ 92,309**	6	$ 93,195	3	$ 95,140	2
25	$ 93,042	5	$ 93,222	4	$ 87,405	8	$ 97,435	1	$ 91,366	7	$ 92,309	6	$ 95,717	3	$ 96,480	2
26	$ 93,735	4	$ 93,222	5	$ 87,569	8	$ 98,163	2	$ 92,534	6	$ 92,309	7	**$ 98,312**	1	$ 97,820	3
27	$ 94,802	4	$ 94,118	6	$ 89,974	8	$ 98,163	3	$ 94,167	5	$ 92,309	7	$ 98,312	2	$ 99,160	1
28	**$ 95,860**	4	$ 95,015	6	$ 90,138	8	$ 98,163	3	**$ 95,535**	5	$ 92,309	7	$ 98,312	2	$ 100,500	1
29	$ 95,860	5	**$ 95,897**	4	$ 92,610	7	**$ 98,912**	2	$ 95,535	6	$ 92,309	8	$ 98,312	3	$ 100,500	1
30	$ 95,860	5	$ 95,897	4	$ 92,774	7	$ 98,912	2	$ 95,535	6	$ 92,309	8	$ 98,312	3	$ 100,500	1
31*	$ 95,860	5	$ 95,897	4	$ 92,938	7	$ 98,912	2	$ 95,535	6	$ 92,309	8	$ 98,312	3	$ 100,500	1
32*	$ 95,860	5	$ 95,897	4	$ 93,102	7	$ 98,912	2	$ 95,535	6	$ 92,309	8	$ 98,312	3	$ 100,500	1
33*	$ 95,860	5	$ 95,897	4	$ 93,266	7	$ 98,912	2	$ 95,535	6	$ 92,309	8	$ 98,312	3	$ 100,500	1
34*	$ 95,860	5	$ 95,897	4	$ 93,430	7	$ 98,912	2	$ 95,535	6	$ 92,309	8	$ 98,312	3	$ 100,500	1
35*	$ 95,860	5	$ 95,897	4	$ 93,593	7	$ 98,912	2	$ 95,535	6	$ 92,309	8	$ 98,312	3	$ 100,500	1
36*	$ 95,860	5	$ 95,897	4	$ 93,758	7	$ 98,912	2	$ 95,535	6	$ 92,309	8	$ 98,312	3	$ 100,500	1

* Steps 31 - 36 have been added to the in order to capture the top salary for Clayton. They do not have any longevity steps at the top; therefore, a step has to be added to capture the top salary

APS proposed at 2% increase
Gwinnett proposed $1000 annual increase
Cherokee, DeKalb, Forsyth, proposed no increase

DRAFT

Fulton Teacher Salary RankingsB1:Q26
Summary of Projected FY22 Rankings
Projected FY22 With 2% INCREASE

Districts Included

Atlanta	DeKalb
Cherokee	Forsyth
Clayton	Gwinnet
Cobb	

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
Step	FY21 Ranking	FY22 Reg Tchr Ranking	FY21 Ranking	FY22 Reg Tchr Ranking	FY21 Ranking	FY22 Reg Tchr Ranking	FY21 Ranking	FY22 Reg Tchr Ranking
0	3	3	2	2	2	1	7	4
1	3	3	3	2	4	2	7	5
2	3	3	4	3	4	3	7	5
3	5	4	5	4	4	4	8	5
4	4	4	5	4	4	4	6	5
5	5	4	5	5	6	5	7	6
6	3	2	4	3	4	4	5	4
7	5	5	5	5	5	4	5	3
8	5	5	5	5	4	2	4	2
9	5	5	5	3	3	2	3	2
10	5	5	6	6	5	4	4	4
11	4	4	7	4	4	2	3	2
12	3	2	6	3	7	6	5	4
13	3	2	2	2	4	3	4	2
14	2	1	2	2	6	3	6	5
15	3	3	3	3	5	4	6	5
16	3	2	3	3	5	3	7	6
17	3	2	3	3	3	3	5	4
18	2	2	3	2	2	2	5	4
19	1	1	2	1	2	2	2	2
20	1	1	1	1	2	1	2	2
21	1	1	2	1	2	2	4	3
22	1	1	2	1	2	2	4	4
23	1	1	2	1	2	2	4	3
24	1	1	2	1	3	2	5	3
25	1	1	1	1	2	1	3	3
26	1	1	1	1	1	1	3	1
27	1	1	1	1	1	1	3	2
28	1	1	1	1	2	1	3	2
29	1	1	1	1	2	1	3	3
30	1	1	1	1	2	1	3	3
31*	1	1	1	1	2	1	3	3
32*	1	1	1	1	2	1	3	3
33*	1	1	1	1	2	1	3	3
34*	1	1	1	1	2	1	3	3

Comparisions are based on the following:
APS proposed at 2% increase
Gwinnett proposed $1000 annual increase
Cherokee, DeKalb, Forsyth, proposed no increase



State of Georgia Department of Education QBE Allotment Sheets

Georgia State Department Of Education

Earnings Sheet for FY 2021

School System: 660 - Fulton County

FY21 Midterm(Amends Transportation)

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF $2,775.21

DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec
	<----------Earnings ($)---------->						<----------Earned Positions----------> <----------Grades K-12---------->			
Kindergarten Pgm	4,467	27,036,158	349,089	27,385,247	9,420,692	17,964,555	297.80		9.93	4.06
Kindergarten Early Intr Pgm	487	3,830,918	38,059	3,868,977	1,330,952	2,538,025	44.27		1.08	0.44
Primary Grade(1-3) Pgm	14,979	72,676,517	1,286,675	73,963,192	25,443,789	48,519,403	881.12	43.42	33.29	13.62
Primary Grd Early Intrv(1-3) Pgm	2,283	16,557,911	196,111	16,754,022	5,763,486	10,990,536	207.55	6.62	5.07	2.08
Upper Elementary Grd(4-5) Pgm	10,108	37,436,775	711,799	38,148,574	13,123,342	25,025,232	439.48	29.30	22.46	9.19
UppElem Grd Early Intrv(4-5)	1,317	9,551,804	92,741	9,644,545	3,317,782	6,326,763	119.73	3.82	2.93	1.20
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00
Middle School(6-8) Pgm	15,627	65,503,279	1,100,461	66,603,740	22,912,092	43,691,648	781.35	45.30	34.73	14.21
High School Gen Educ(9-12)	20,200	70,433,175	2,294,729	72,727,904	25,018,842	47,709,062	878.26		44.89	18.37
CTAE(9-12) PGM	3,275	13,017,425	1,074,853	14,092,278	4,847,829	9,244,449	163.75		7.28	2.98
Students with Disab Cat I	1,569	14,781,497	390,621	15,172,118	5,219,301	9,952,817	196.13			1.43
Students with Disab Cat II	287	3,323,281	37,697	3,360,978	1,156,197	2,204,781	44.15			0.26
Students with Disab Cat III	3,143	47,248,245	641,797	47,890,042	16,474,466	31,415,576	628.60			2.86
Students with Disab Cat IV	374	9,353,577	157,985	9,511,562	3,272,035	6,239,527	124.67			0.34
Students with Disab Cat V	299	2,816,869	126,304	2,943,173	1,012,469	1,930,704	37.38			0.27
Gifted Student Category VI	6,389	40,271,364	644,644	40,916,008	14,075,356	26,840,652	532.42			5.81
Remedial Education Pgm	1,747	9,122,606	100,349	9,222,955	3,172,753	6,050,202	116.47		3.88	1.59
Alternate Education Pgm	979	5,112,210	68,940	5,181,150	1,782,347	3,398,803	65.27		2.18	0.89
Eng.Spkrs.of Other Lang.(ESOL)	1,275	13,926,624	73,232	13,999,856	4,816,036	9,183,820	182.14		2.83	1.16
Spec Ed. Itinerant				92,807	31,926	60,881				
Spec Ed. Supplemental Speech				45,361	15,604	29,757				
TOTAL DIRECT INSTRUC.	88,805	462,000,235	9,386,086	471,524,489	162,207,296	309,317,193	5,740.54	128.46	170.55	80.76
INDIRECT COST										
Cent. Admin/ Tchr. Sal Incr.		10,518,096	0	10,518,096	3,618,289	6,899,807				
School Admin		23,295,855	615,873	23,911,728	8,225,780	15,685,948				
Facility M & O			26,463,892	26,463,892	9,103,740	17,360,152				
Sub Total (INDIRECT COST)		33,813,951	27,079,765	60,893,716	20,947,809	39,945,907				
MEDIA CENTER PGM.		11,166,626	1,233,848	12,400,474	4,265,839	8,134,635				
20 DAYS ADDITIONAL INSTRUCTION		3,736,985		3,736,985	1,285,546	2,451,439				
STAFF & PROFESSIONAL DEV				2,183,300	751,069	1,432,231				
PRINCIPAL STAFF & PROF. DEV				35,720	12,288	23,432				
MIDTERM HOLD HARMLESS				17,893,160	6,155,356	11,737,804				
Amended Formula Adjustment						(15,668,722)				
Charter System Adjustment				4,500,000		4,500,000				
QBE FORMULA EARNINGS		510,717,797	37,699,699	573,167,844	195,625,203	361,873,919	5,740.54	128.46	170.55	80.76
CATEGORICAL GRANTS										
Pupil Transportation Pgm (Includes 324 Drivers and bus replacement funds of 154,440)				6,215,286		6,215,286				
Sparsity - Regular				0		0				
Nursing Services				1,941,901		1,941,901				
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				581,325,031		370,031,106				
Education Equalization Funding Grant				0		0				
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				581,325,031		370,031,106				
Charter Commission Admin - State						0				
Military Counselors						0				
SHBP One-Month Employer Contrib. Holiday						0				
State Commission Charter Supplement				0		0				
TOTAL FUNDING ON THIS ALLOTMENT SHEET				581,325,031		370,031,106				

Earned Positions									
Supt.	Asst Supt	Prin.	Asst Prin.	Secty.	Accnt.	VT/SW	Psych.	Sp Ed Ldr	Media Center
1.00	6.00			1.00	1.00	35.88	35.88	60.31	
		107.00	144.78	173.96					
1.00	6.00	107.00	144.78	174.96	1.00	35.88	35.88	60.31	
									149.74
1.00	6.00	107.00	144.78	174.96	1.00	35.88	35.88	60.31	149.74

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 $945.00, for an annual funding amount of $11,340 in QBE under appropriation in FY 2021 (HB 793).
3.Teacher Retirement is funded at 19.06% in QBE in FY 2021 (HB 793).

Total T&E **201,761,747** includes T&E 130,580,567 and HI 71,181,180

FY : 2021
Folder Name : FY21 Midterm

SALARY & OPERATION DETAILS

Date 3/5/2021

660 - Fulton County

	CATEGORY	Kindergarten PGM			Kindergarten Early Intervention PGM			Primary Grades (1-3) PGM			Primary Grades Early Intervention (1-3) PGM			Upper Elementary Grades (4-5) PGM		
	TEACHER STUDENT RATIO		15			11			17			11			23	
	WEIGHT		1.6712			2.0659			1.2942			1.8166			1.0388	
	FTE		4,467			487			14,979			2,283			10,108	
	SALARY (%)	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E
Salary Costs	DIRECT INSTR COST:															
	Teacher	13,356,196	8,926,759	22,282,955	1,985,611	1,327,105	3,312,716	39,517,748	26,412,117	65,929,865	9,308,316	6,221,314	15,529,631	19,710,398	13,173,659	32,884,057
	Aides/Parapro	3,710,067		3,710,067	404,478		404,478									
	# Subject Specialists							1,947,270	1,301,479	3,248,749	296,790	198,363	495,153	1,314,040	878,253	2,192,293
	Counselors	443,707	296,556	740,264	48,374	32,331	80,705	1,487,864	994,430	2,482,294	226,770	151,564	378,335	1,004,028	671,053	1,675,080
	Tech Specialist	181,539	121,333	302,872	19,792	13,228	33,020	608,747	406,862	1,015,609	92,781	62,011	154,792	410,789	274,555	685,344
	SubTotal	17,691,509	9,344,649	27,036,158	2,458,254	1,372,664	3,830,918	43,561,628	29,114,889	72,676,517	9,924,658	6,633,253	16,557,911	22,439,255	14,997,520	37,436,775
	Indirect Costs-Central Administration															
	Superintendent															
	Asst. Superintendent															
	(1)Secretary															
	(1)Accountant															
	Psychologist	80,674	53,919	134,593	8,795	5,878	14,674	270,521	180,805	451,326	41,231	27,557	68,788	182,550	122,010	304,560
	Social Worker	80,674	53,919	134,593	8,795	5,878	14,674	270,521	180,805	451,326	41,231	27,557	68,788	182,550	122,010	304,560
	Spec Ed Leadership															
	SubTotal	161,348	107,839	269,187	17,590	11,757	29,347	541,041	361,611	902,652	82,462	55,114	137,576	365,101	244,019	609,120
	Indirect Costs-School Administration															
	Principal															
	Asst. Principal	221,876	148,293	370,169	24,189	16,167	40,356	744,007	497,265	1,241,272	113,397	75,790	189,186	502,064	335,560	837,625
	Secretary	170,773		170,773	18,618		18,618	572,647		572,647	87,279		87,279	386,429		386,429
	SubTotal	392,649	148,293	540,942	42,807	16,167	58,974	1,316,654	497,265	1,813,919	200,676	75,790	276,466	888,493	335,560	1,224,053
	MEDIA															
	Personnel	443,707	296,556	740,264	48,374	32,331	80,705	1,487,864	994,430	2,482,294	226,770	151,564	378,335	1,004,028	671,053	1,675,080
	SubTotal	443,707	296,556	740,264	48,374	32,331	80,705	1,487,864	994,430	2,482,294	226,770	151,564	378,335	1,004,028	671,053	1,675,080
	20 Days Addtnl. Instruct.	134,323	89,776	224,099	14,644	9,788	24,432	450,419	301,042	751,461	68,650	45,883	114,533	303,948	203,147	507,094
	SubTotal	134,323	89,776	224,099	14,644	9,788	24,432	450,419	301,042	751,461	68,650	45,883	114,533	303,948	203,147	507,094
	QBE Earnings SALARY	18,823,536	9,987,113	28,810,649	2,581,670	1,442,706	4,024,376	47,357,606	31,269,237	78,626,843	10,503,215	6,961,604	17,464,820	25,000,824	16,451,299	41,452,123
	OPERATIONS (%)															
Operation Costs	Direct Instructional Operations Cost	349,089		349,089	38,059		38,059	1,286,675		1,286,675	196,111		196,111	711,799		711,799
	SubTotal	349,089		349,089	38,059		38,059	1,286,675		1,286,675	196,111		196,111	711,799		711,799
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	35,012		35,012	3,817		3,817	117,445		117,445	17,897		17,897	79,260		79,260
	FACILITY M & O	1,331,159		1,331,159	145,125		145,125	4,463,767		4,463,767	680,329		680,329	3,012,186		3,012,186
	SubTotal	1,366,171		1,366,171	148,941		148,941	4,581,212		4,581,212	698,226		698,226	3,091,446		3,091,446
	Media Center Material	68,388		68,388	7,455		7,455	229,348		229,348	34,954		34,954	154,762		154,762
	SubTotal	68,388		68,388	7,455		7,455	229,348		229,348	34,954		34,954	154,762		154,762
	QBE Earnings OPERATIONS	1,783,649		1,783,649	194,455		194,455	6,097,236		6,097,236	929,292		929,292	3,958,007		3,958,007
	STAFF DEVELOPMENT	110,277		110,277	15,963		15,963	344,981		344,981	77,031		77,031	181,034		181,034
	PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	0		0
	Spec Ed. Itinerant															
	SubTotal															
	Spec Ed. Supplemental Speech															
	SubTotal															
	QBE Earnings	20,717,462	9,987,113	30,704,575	2,792,088	1,442,706	4,234,794	53,799,823	31,269,237	85,069,060	11,509,538	6,961,604	18,471,143	29,139,865	16,451,299	45,591,164

* Figures in bold font are shown on the system allotment sheet. Totals and Subtotals may be off slightly due to rounding.

Subject Specialists Includes Art. Music. PE and Foreign Language Specialists.

FY : 2021
Folder Name : FY21 Midterm

SALARY & OPERATION DETAILS

660 - Fulton County

Date 3/5/2021

	CATEGORY	Upper Elementary El Grades (4-5) PGM			Middle Grades (6-8) PGM			Middle School PGM (6-8)			***Base*** Grade 9-12			CTAE		
	TEACHER STUDENT RATIO		11			23			20			23			20	
	WEIGHT		1.8110			1.0314			1.1376			1			1.1835	
	FTE		1,317			0			15,627			20,200			3,275	
	SALARY (%)	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E
Salary Costs	DIRECT INSTR COST:															
	Teacher	5,369,712	3,588,905	8,958,617	0	0	0	35,043,235	23,421,528	58,464,763	39,389,596	26,326,465	65,716,061	7,344,122	4,908,524	12,252,646
	Aides/Parapro															
	# Subject Specialists	171,210	114,430	285,640	0	0	0	2,031,510	1,357,782	3,389,292						
	Counselors	130,818	87,433	218,251	0	0	0	1,552,230	1,037,450	2,589,680	2,006,466	1,341,043	3,347,509	325,306	217,422	542,727
	Tech Specialist	53,523	35,773	89,295	0	0	0	635,081	424,463	1,059,545	820,928	548,676	1,369,604	133,096	88,956	222,052
	SubTotal	5,725,262	3,826,541	9,551,804				39,262,056	26,241,223	65,503,279	42,216,990	28,216,185	70,433,175	7,802,524	5,214,902	13,017,425
	Indirect Costs-Central Administration															
	Superintendent															
	Asst. Superintendent															
	(1)Secretary															
	(1)Accountant															
	Psychologist	23,785	15,897	39,682	0	0	0	282,224	188,627	470,851	364,812	243,826	608,638	59,146	39,531	98,678
	Social Worker	23,785	15,897	39,682	0	0	0	282,224	188,627	470,851	364,812	243,826	608,638	59,146	39,531	98,678
	Spec Ed Leadership															
	SubTotal	47,570	31,794	79,364				564,447	377,254	941,702	729,624	487,652	1,217,276	118,293	79,062	197,355
	Indirect Costs-School Administration															
	Principal															
	Asst. Principal	65,415	43,721	109,136	0	0	0	1,119,362	748,138	1,867,500	1,861,632	1,244,242	3,105,874	301,824	201,727	503,551
	Secretary	50,349		50,349	0		0	430,836		430,836	656,904		656,904	106,503		106,503
	SubTotal	115,764	43,721	159,485				1,550,198	748,138	2,298,336	2,518,536	1,244,242	3,762,778	408,327	201,727	610,054
	MEDIA															
	Personnel	130,818	87,433	218,251	0	0	0	1,119,362	748,138	1,867,500	930,816	622,121	1,552,937	150,912	100,864	251,776
	SubTotal	130,818	87,433	218,251				1,119,362	748,138	1,867,500	930,816	622,121	1,552,937	150,912	100,864	251,776
	20 Days Addtnl. Instruct.	39,602	26,469	66,071	0	0	0	469,904	314,065	783,969	607,414	405,972	1,013,386	98,479	65,820	164,299
	SubTotal	39,602	26,469	66,071				469,904	314,065	783,969	607,414	405,972	1,013,386	98,479	65,820	164,299
	QBE Earnings SALARY	6,059,017	4,015,958	10,074,975				42,965,968	28,428,818	71,394,786	47,003,380	30,976,172	77,979,552	8,578,535	5,662,375	14,240,910
	OPERATIONS (%)															
Operation Costs	Direct Instructional Operations Cost	92,741		92,741	0		0	1,100,461		1,100,461	2,294,729		2,294,729	1,074,853		1,074,853
	SubTotal	92,741		92,741	0		0	1,100,461		1,100,461	2,294,729		2,294,729	1,074,853		1,074,853
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	10,326		10,326	0		0	94,723		94,723	137,738		137,738	22,331		22,331
	FACILITY M & O	392,469		392,469	0		0	4,656,855		4,656,855	6,019,585		6,019,585	975,945		975,945
	SubTotal	402,795		402,795	0		0	4,751,578		4,751,578	6,157,323		6,157,323	998,276		998,276
	Media Center Material	20,162		20,162	0		0	203,605		203,605	263,198		263,198	42,672		42,672
	SubTotal	20,162		20,162	0		0	203,605		203,605	263,198		263,198	42,672		42,672
	QBE Earnings OPERATIONS	515,698		515,698				6,055,643		6,055,643	8,715,250		8,715,250	2,115,801		2,115,801
	STAFF DEVELOPMENT	44,437		44,437	0		0	313,212		313,212	340,693		340,693	62,340		62,340
	PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	0		0
	Spec Ed. Itinerant															
	SubTotal															
	Spec Ed. Supplemental Speech															
	SubTotal															
	QBE Earnings	6,619,152	4,015,958	10,635,110				49,334,823	28,428,818	77,763,641	56,059,323	30,976,172	87,035,495	10,756,676	5,662,375	16,419,051

* Figures in bold font are shown on the system allotment sheet. Totals and Subtotals may be off slightly due to rounding.
\# Subject Specialists Includes Art. Music. PE and Foreign Language Specialists.

FY : 2021
Folder Name : FY21 Midterm

SALARY & OPERATION DETAILS

Date 3/5/2021

660 - Fulton County

	CATEGORY	Spec. Ed I			Spec. Ed II			Spec. Ed III			Spec. Ed IV			Spec. Ed V		
	TEACHER STUDENT RATIO		8			6.50			5			3			8	
	WEIGHT		2.4100			2.8373			3.6150			5.8644			2.4725	
	FTE		1,569			287			3,143			374			299	
	SALARY (%)	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E
Salary Costs	DIRECT INSTR COST:															
	Teacher	8,796,128	5,878,988	14,675,116	1,980,280	1,323,542	3,303,822	28,192,427	18,842,716	47,035,143	5,591,248	3,736,971	9,328,219	1,676,254	1,120,342	2,796,596
	Aides/Parapro															
	# Subject Specialists															
	Counselors															
	Tech Specialist	63,764	42,617	106,382	11,664	7,796	19,459	127,732	85,371	213,102	15,199	10,159	25,358	12,151	8,121	20,273
	SubTotal	8,859,892	5,921,605	14,781,497	1,991,944	1,331,337	3,323,281	28,320,159	18,928,086	47,248,245	5,606,447	3,747,130	9,353,577	1,688,405	1,128,464	2,816,869
	Indirect Costs-Central Administration															
	Superintendent															
	Asst. Superintendent															
	(1)Secretary															
	(1)Accountant															
	Psychologist	28,336	18,939	47,275	5,183	3,464	8,647	56,763	37,938	94,700	6,754	4,514	11,269	5,400	3,609	9,009
	Social Worker	28,336	18,939	47,275	5,183	3,464	8,647	56,763	37,938	94,700	6,754	4,514	11,269	5,400	3,609	9,009
	Spec Ed Leadership	350,672	234,375	585,047	64,144	42,872	107,016	702,460	469,497	1,171,958	83,589	55,868	139,457	66,826	44,664	111,491
	SubTotal	407,344	272,253	679,596	74,511	49,800	124,311	815,986	545,373	1,361,359	97,098	64,896	161,994	77,626	51,882	129,509
	Indirect Costs-School Administration															
	Principal															
	Asst. Principal	112,387	75,115	187,503	20,558	13,740	34,298	225,133	150,470	375,603	26,790	17,905	44,695	21,417	14,315	35,732
	Secretary	43,257		43,257	7,913		7,913	86,653		86,653	10,311		10,311	8,243		8,243
	SubTotal	155,645	75,115	230,760	28,470	13,740	42,210	311,786	150,470	462,256	37,101	17,905	55,006	29,661	14,315	43,975
	MEDIA															
	Personnel	112,387	75,115	187,503	20,558	13,740	34,298	225,133	150,470	375,603	26,790	17,905	44,695	21,417	14,315	35,732
	SubTotal	112,387	75,115	187,503	20,558	13,740	34,298	225,133	150,470	375,603	26,790	17,905	44,695	21,417	14,315	35,732
	20 Days Addtnl. Instruct.															
	SubTotal															
	QBE Earnings SALARY	9,535,268	6,344,089	15,879,357	2,115,483	1,408,617	3,524,100	29,673,063	19,774,400	49,447,463	5,767,435	3,847,837	9,615,272	1,817,110	1,208,975	3,026,085
	OPERATIONS (%)															
Operation Costs	Direct Instructional Operations Cost	390,621		390,621	37,697		37,697	641,797		641,797	157,985		157,985	126,304		126,304
	SubTotal	390,621		390,621	37,697		37,697	641,797		641,797	157,985		157,985	126,304		126,304
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	9,508		9,508	1,740		1,740	19,045		19,045	2,264		2,264	1,812		1,812
	FACILITY M & O	467,563		467,563	85,525		85,525	936,619		936,619	111,451		111,451	89,103		89,103
	SubTotal	477,071		477,071	87,265		87,265	955,664		955,664	113,715		113,715	90,914		90,914
	Media Center Material	20,442		20,442	3,740		3,740	40,960		40,960	4,876		4,876	3,896		3,896
	SubTotal	20,442		20,442	3,740		3,740	40,960		40,960	4,876		4,876	3,896		3,896
	QBE Earnings OPERATIONS	888,134		888,134	128,702		128,702	1,638,421		1,638,421	276,575		276,575	221,115		221,115
	STAFF DEVELOPMENT	70,676		70,676	15,689		15,689	220,243		220,243	42,856		42,856	13,468		13,468
	PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	0		0
	Spec Ed. Itinerant															
	SubTotal															
	Spec Ed. Supplemental Speech															
	SubTotal															
	QBE Earnings	10,494,078	6,344,089	16,838,167	2,259,874	1,408,617	3,668,491	31,531,727	19,774,400	51,306,126	6,086,866	3,847,837	9,934,703	2,051,692	1,208,975	3,260,668

* Figures in bold font are shown on the system allotment sheet. Totals and Subtotals may be off slightly due to rounding.

\# Subject Specialists Includes Art. Music. PE and Foreign Language Specialists.

FY : 2021
Folder Name : FY21 Midterm

SALARY & OPERATION DETAILS

Date 3/5/2021

660 - Fulton County

	CATEGORY	Gifted			Remedial Education PGM			Alternative Education PGM			Eng. For Speakers of Other Lang. (ESOL) PGM			Total		
	TEACHER STUDENT RATIO		12			15			15			7				
	WEIGHT		1.6783			1.3568			1.4872			2.5864				
	FTE		6,389			1,747			979			1,275			88,805	
	SALARY (%)	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E
Salary Costs	DIRECT INSTR COST:															
	Teacher	23,878,632	15,959,544	39,838,176	5,223,478	3,491,168	8,714,646	2,927,181	1,956,413	4,883,594	8,169,027	5,459,858	13,628,885	257,459,587	172,075,919	429,535,505
	Aides/Parapro													4,114,545		4,114,545
	# Subject Specialists													5,760,820	3,850,307	9,611,127
	Counselors				173,530	115,980	289,510	97,244	64,994	162,238	126,646	84,645	211,291	7,622,982	5,094,903	12,717,884
	Tech Specialist	259,649	173,539	433,188	70,998	47,452	118,450	39,787	26,592	66,378	51,816	34,632	86,448	3,609,035	2,412,138	6,021,173
	SubTotal	24,138,281	16,133,083	40,271,364	5,468,005	3,654,601	9,122,606	3,064,211	2,047,999	5,112,210	8,347,489	5,579,135	13,926,624	278,566,968	183,433,266	462,000,234
	Indirect Costs-Central Administration															
	Superintendent													53,639	35,851	89,490
	Asst. Superintendent													321,837	215,103	536,940
	(1)Secretary													17,203		17,203
	(1)Accountant													25,678		25,678
	Psychologist	115,385	77,119	192,504	31,551	21,087	52,638	17,681	11,817	29,498	23,026	15,390	38,417	1,603,818	1,071,929	2,675,748
	Social Worker	115,385	77,119	192,504	31,551	21,087	52,638	17,681	11,817	29,498	23,026	15,390	38,417	1,603,818	1,071,929	2,675,748
	Spec Ed Leadership	1,427,942	954,380	2,382,322										2,695,634	1,801,656	4,497,290
	SubTotal	1,658,712	1,108,618	2,767,331	63,102	42,175	105,276	35,361	23,634	58,996	46,053	30,780	76,833	6,321,627	4,196,469	10,518,096
	Indirect Costs-School Administration															
	Principal													5,739,424	3,836,007	9,575,431
	Asst. Principal	457,644	305,871	763,515	125,138	83,637	208,775	437,613	292,483	730,096	91,328	61,040	152,368	6,471,775	4,325,481	10,797,256
	Secretary	176,145		176,145	48,165		48,165	26,991		26,991	35,152		35,152	2,923,168		2,923,168
	SubTotal	633,789	305,871	939,660	173,302	83,637	256,939	464,604	292,483	757,087	126,480	61,040	187,520	15,134,367	8,161,488	23,295,855
	MEDIA															
	Personnel	457,644	305,871	763,515	125,138	83,637	208,775	70,126	46,869	116,995	91,328	61,040	152,368	6,693,172	4,473,454	11,166,626
	SubTotal	457,644	305,871	763,515	125,138	83,637	208,775	70,126	46,869	116,995	91,328	61,040	152,368	6,693,172	4,473,454	11,166,626
	20 Days Addtnl. Instruct.				52,532	35,111	87,643							2,239,914	1,497,071	3,736,985
	SubTotal				52,532	35,111	87,643							2,239,914	1,497,071	3,736,985
	QBE Earnings SALARY	26,888,426	17,853,444	44,741,870	5,882,079	3,899,160	9,781,239	3,634,303	2,410,986	6,045,288	8,611,350	5,731,996	14,343,346	308,956,048	201,761,748	510,717,796
	OPERATIONS (%)															
Operation Costs	Direct Instructional Operations Cost	644,644		644,644	100,349		100,349	68,940		68,940	73,232		73,232	9,386,087		9,386,087
	SubTotal	644,644		644,644	100,349		100,349	68,940		68,940	73,232		73,232	9,386,087		9,386,087
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	38,715		38,715	10,584		10,584	5,932		5,932	7,724		7,724	615,873		615,873
	FACILITY M & O	1,903,907		1,903,907	520,607		520,607	291,743		291,743	379,954		379,954	26,463,892		26,463,892
	SubTotal	1,942,622		1,942,622	531,191		531,191	297,675		297,675	387,678		387,678	27,079,765		27,079,765
	Media Center Material	83,262		83,262	22,760		22,760	12,756		12,756	16,610		16,610	1,233,848		1,233,848
	SubTotal	83,262		83,262	22,760		22,760	12,756		12,756	16,610		16,610	1,233,848		1,233,848
	QBE Earnings OPERATIONS	2,670,529		2,670,529	654,301		654,301	379,370		379,370	477,521		477,521	37,699,699		37,699,699
	STAFF DEVELOPMENT	198,896		198,896	41,745		41,745	26,865		26,865	62,894		62,894	2,183,300		2,183,300
	PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	35,720		35,720
	Spec Ed. Itinerant													92,807		92,807
	SubTotal													92,807		92,807
	Spec Ed. Supplemental Speech													45,361		45,361
	SubTotal													45,361		45,361
	QBE Earnings	29,757,851	17,853,444	47,611,295	6,578,125	3,899,160	10,477,285	4,040,538	2,410,986	6,451,524	9,151,765	5,731,996	14,883,761	349,012,936	201,761,748	550,774,684

* Figures in bold font are shown on the system allotment sheet. Totals and Subtotals may be off slightly due to rounding.

\# Subject Specialists Includes Art. Music. PE and Foreign Language Specialists.

WEIGHTS FOR FTE FUNDING FORMULA

FY 2021

FY21 Initial

0% Salary
19.06% Retirement
0% Health
System Size = 3300

CATEGORY	Kindergarten PGM			Kindergarten Early Intervention PGM			Primary Grades (1-3) PGM			Primary Grades Early Intervention (1-3) PGM			Upper Elementary Grades (4-5) PGM		
TEACHER STUDENT RATIO			15			11			17			11			23
WEIGHT			1.6712			2.0659			1.2942			1.8166			1.0388
DIRECT INSTR. COST:															
Teacher		64.4683%	$2,989.97		71.1155%	$4,077.23		73.4534%	$2,638.21		80.8748%	$4,077.23		67.6407%	$1,949.98
Aides/Parapro	1:18	17.9079%	$830.55	1:18	14.4865%	$830.55									
Subject Specialists							1:345	3.6195%	$130.00	1:345	2.5786%	$130.00	1:345	4.5094%	$130.00
Counselors	1:450	2.1417%	$99.33	1:450	1.7325%	$99.33	1:450	2.7656%	$99.33	1:450	1.9703%	$99.33	1:450	3.4455%	$99.33
Tech. Specialist	1:1100	0.8763%	$40.64	1:1100	0.7088%	$40.64	1:1100	1.1315%	$40.64	1:1100	0.8061%	$40.64	1:1100	1.4097%	$40.64
OPERATIONS COST		1.6850%	$78.15		1.3631%	$78.15		2.3916%	$85.90		1.7039%	$85.90		2.4427%	$70.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3894%	$18.06	1:2475	0.3150%	$18.06	1:2475	0.5028%	$18.06	1:2475	0.3582%	$18.06	1:2475	0.6265%	$18.06
Social Worker	1:2475	0.3894%	$18.06	1:2475	0.3150%	$18.06	1:2475	0.5028%	$18.06	1:2475	0.3582%	$18.06	1:2475	0.6265%	$18.06
Spec Ed Leadership															
Operations		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00
SCHOOL ADMIN															
Asst. Principal		1.0710%	$49.67		0.8663%	$49.67		1.3829%	$49.67		0.9852%	$49.67		1.7229%	$49.67
Secretary		0.8243%	$38.23		0.6668%	$38.23		1.0644%	$38.23		0.7583%	$38.23		1.3261%	$38.23
Operations		0.1690%	$7.84		0.1367%	$7.84		0.2183%	$7.84		0.1555%	$7.84		0.2720%	$7.84
FACILITY M & O		6.4253%	$298.00		5.1977%	$298.00		8.2970%	$298.00		5.9110%	$298.00		10.3370%	$298.00
20 Days Addtnl. Instr.	1:15.70	0.6484%	$30.07	1:15.70	0.5245%	$30.07	1:15.70	0.8372%	$30.07	1:15.70	0.5965%	$30.07	1:15.70	1.0431%	$30.07
STAFF DEVELOPMENT		0.5321%	$24.68		0.5718%	$32.78		0.6412%	$23.03		0.6693%	$33.74		0.6213%	$17.91
MEDIA															
Personnel		2.1417%	$99.33		1.7325%	$99.33		2.7656%	$99.33		1.9703%	$99.33		3.4455%	$99.33
Materials		0.3301%	$15.31		0.2670%	$15.31		0.4263%	$15.31		0.3037%	$15.31		0.5311%	$15.31
TOTAL PER FTE COST		100.0000%	$4,637.89		100.0000%	$5,733.25		100.0000%	$3,591.68		100.0000%	$5,041.41		100.0000%	$2,882.85

Date: 6/29/2020

WEIGHTS FOR FTE FUNDING FORMULA

FY 2021

FY21 Initial

0% Salary
19.06% Retirement
0% Health
System Size = 3300

CATEGORY	Upper Elementary El Grades (4-5) PGM			Middle Grades (6-8) PGM			Middle School PGM (6-8)			***Base*** Grade 9-12			CTAE(9-12) PGM		
TEACHER STUDENT RATIO			11			23			20			23			20
WEIGHT			1.8110			1.0314			1.1376			1.0000			1.1835
DIRECT INSTR. COST:															
Teacher		81.1239%	$4,077.23		68.1251%	$1,949.98		71.0315%	$2,242.48		70.2642%	$1,949.98		68.2748%	$2,242.48
Aides/Parapro															
Subject Specialists	1:345	2.5866%	$130.00	1:345	4.5417%	$130.00	1:345	4.1178%	$130.00						
Counselors	1:450	1.9764%	$99.33	1:450	3.4702%	$99.33	1:450	3.1463%	$99.33	1:450	3.5792%	$99.33	1:450	3.0242%	$99.33
Tech. Specialist	1:1100	0.8086%	$40.64	1:1100	1.4198%	$40.64	1:1100	1.2873%	$40.64	1:1100	1.4644%	$40.64	1:1100	1.2373%	$40.64
OPERATIONS COST		1.4011%	$70.42		2.4602%	$70.42		2.2306%	$70.42		4.0934%	$113.60		9.9924%	$328.20
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3593%	$18.06	1:2475	0.6310%	$18.06	1:2475	0.5721%	$18.06	1:2475	0.6508%	$18.06	1:2475	0.5499%	$18.06
Social Worker	1:2475	0.3593%	$18.06	1:2475	0.6310%	$18.06	1:2475	0.5721%	$18.06	1:2475	0.6508%	$18.06	1:2475	0.5499%	$18.06
Spec Ed Leadership															
Operations		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00
SCHOOL ADMIN															
Asst. Principal		0.9883%	$49.67		2.5025%	$71.63		2.2689%	$71.63		3.3208%	$92.16		2.8059%	$92.16
Secretary		0.7607%	$38.23		0.9632%	$27.57		0.8733%	$27.57		1.1718%	$32.52		0.9901%	$32.52
Operations		0.1560%	$7.84		0.2117%	$6.06		0.1920%	$6.06		0.2457%	$6.82		0.2076%	$6.82
FACILITY M & O		5.9293%	$298.00		10.4110%	$298.00		9.4393%	$298.00		10.7379%	$298.00		9.0729%	$298.00
20 Days Addtnl. Instr.	1:15.70	0.5983%	$30.07	1:15.70	1.0505%	$30.07	1:15.70	0.9525%	$30.07	1:15.70	1.0835%	$30.07	1:15.70	0.9155%	$30.07
STAFF DEVELOPMENT		0.6713%	$33.74		0.6243%	$17.87		0.6348%	$20.04		0.6075%	$16.86		0.5797%	$19.04
MEDIA															
Personnel		1.9764%	$99.33		2.5025%	$71.63		2.2689%	$71.63		1.6604%	$46.08		1.4030%	$46.08
Materials		0.3046%	$15.31		0.4552%	$13.03		0.4127%	$13.03		0.4695%	$13.03		0.3967%	$13.03
TOTAL PER FTE COST		100.0000%	$5,025.93		100.0000%	$2,862.35		100.0000%	$3,157.02		100.0000%	$2,775.21		100.0000%	$3,284.49

WEIGHTS FOR FTE FUNDING FORMULA

FY 2021

FY21 Initial

0% Salary
19.06% Retirement
0% Health
System Size = 3300

CATEGORY	Spec. Ed I			Spec. Ed II			Spec. Ed III			Spec. Ed IV			Spec. Ed V		
TEACHER STUDENT RATIO			8			6.50			5			3			8
WEIGHT			2.4100			2.8373			3.6150			5.8644			2.4725
DIRECT INSTR. COST:															
Teacher		83.8200%	$5,606.20		87.6278%	$6,899.93		89.4097%	$8,969.91		91.8575%	$14,949.86		81.7011%	$5,606.20
Aides/Parapro															
Subject Specialists															
Counselors															
Tech. Specialist	1:1100	0.6076%	$40.64	1:1100	0.5161%	$40.64	1:1100	0.4051%	$40.64	1:1100	0.2497%	$40.64	1:1100	0.5923%	$40.64
OPERATIONS COST		3.7223%	$248.96		1.6681%	$131.35		2.0354%	$204.20		2.5955%	$422.42		6.1561%	$422.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.2700%	$18.06	1:2475	0.2294%	$18.06	1:2475	0.1800%	$18.06	1:2475	0.1110%	$18.06	1:2475	0.2632%	$18.06
Social Worker	1:2475	0.2700%	$18.06	1:2475	0.2294%	$18.06	1:2475	0.1800%	$18.06	1:2475	0.1110%	$18.06	1:2475	0.2632%	$18.06
Spec Ed Leadership	1:200	3.3416%	$223.50	1:200	2.8384%	$223.50	1:200	2.2278%	$223.50	1:200	1.3733%	$223.50	1:200	3.2571%	$223.50
Operations		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00
SCHOOL ADMIN															
Asst. Principal		1.0710%	$71.63		0.9097%	$71.63		0.7140%	$71.63		0.4401%	$71.63		1.0439%	$71.63
Secretary		0.4122%	$27.57		0.3501%	$27.57		0.2748%	$27.57		0.1694%	$27.57		0.4018%	$27.57
Operations		0.0906%	$6.06		0.0770%	$6.06		0.0604%	$6.06		0.0372%	$6.06		0.0883%	$6.06
FACILITY M & O		4.4555%	$298.00		3.7845%	$298.00		2.9704%	$298.00		1.8310%	$298.00		4.3429%	$298.00
20 Days Addtnl. Instr.															
STAFF DEVELOPMENT		0.6734%	$45.04		0.6943%	$54.67		0.6985%	$70.08		0.7041%	$114.59		0.6564%	$45.04
MEDIA															
Personnel		1.0710%	$71.63		0.9097%	$71.63		0.7140%	$71.63		0.4401%	$71.63		1.0439%	$71.63
Materials		0.1948%	$13.03		0.1655%	$13.03		0.1299%	$13.03		0.0801%	$13.03		0.1899%	$13.03
TOTAL PER FTE COST		100.0000%	$6,688.38		100.0000%	$7,874.13		100.0000%	$10,032.37		100.0000%	$16,275.05		100.0000%	$6,861.84

Date: 6/29/2020

WEIGHTS FOR FTE FUNDING FORMULA

FY 2021

FY21 Initial

0% Salary
19.06% Retirement
0% Health
System Size = 3300

CATEGORY	Gifted			Remedial Education PGM			Alternative Education PGM			Eng. For Speakers of Other Lang.(ESOL) PGM		
TEACHER STUDENT RATIO			12			15			15			7
WEIGHT			1.6783			1.3568			1.4872			2.5864
DIRECT INSTR. COST:												
Teacher		80.2431%	$3,737.46		79.4066%	$2,989.97		72.4453%	$2,989.97		89.2617%	$6,407.08
Aides/Parapro												
Subject Specialists												
Counselors				1:450	2.6380%	$99.33	1:450	2.4067%	$99.33	1:450	1.3838%	$99.33
Tech. Specialist	1:1100	0.8725%	$40.64	1:1100	1.0793%	$40.64	1:1100	0.9847%	$40.64	1:1100	0.5662%	$40.64
OPERATIONS COST		2.1663%	$100.90		1.5255%	$57.44		1.7062%	$70.42		0.8002%	$57.44
INDIRECT INSTR. COST:												
CENTRAL ADMIN												
Psychologist	1:2475	0.3877%	$18.06	1:2475	0.4796%	$18.06	1:2475	0.4376%	$18.06	1:2475	0.2516%	$18.06
Social Worker	1:2475	0.3877%	$18.06	1:2475	0.4796%	$18.06	1:2475	0.4376%	$18.06	1:2475	0.2516%	$18.06
Spec Ed Leadership	1:200	4.7985%	$223.50									
Operations		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00
SCHOOL ADMIN												
Asst. Principal		1.5379%	$71.63		1.9023%	$71.63		10.8306%	$447.00		0.9979%	$71.63
Secretary		0.5919%	$27.57		0.7322%	$27.57		0.6680%	$27.57		0.3841%	$27.57
Operations		0.1301%	$6.06		0.1609%	$6.06		0.1468%	$6.06		0.0844%	$6.06
FACILITY M & O		6.3980%	$298.00		7.9142%	$298.00		7.2204%	$298.00		4.1517%	$298.00
20 Days Addtnl. Instr.				1:15.70	0.7986%	$30.07						
STAFF DEVELOPMENT		0.6684%	$31.13		0.6347%	$23.90		0.6649%	$27.44		0.6873%	$49.33
MEDIA												
Personnel		1.5379%	$71.63		1.9023%	$71.63		1.7356%	$71.63		0.9979%	$71.63
Materials		0.2798%	$13.03		0.3460%	$13.03		0.3157%	$13.03		0.1815%	$13.03
TOTAL PER FTE COST		100.0000%	$4,657.67		100.0000%	$3,765.39		100.0000%	$4,127.21		100.0000%	$7,177.86

Date: 6/29/2020

WEIGHTS FOR SALARY & OPERATIONS

FY 2021

FY21 Initial

BASE INSTRUCTION SALARY				
(BASE SALARY)		$37,092.00	$37,092.00	$0.00
Retirement	19.06%	$7,069.74		
Health Insurance	0%	$0.00		
Medicare	1.45%	$537.83		
Sick Leave for 8 Days		$150.00		
Total Instructional Sal(10MO.)		$44,849.57		
Teacher Aides		$14,949.86		
ADMIN SALARY (10MO.) excl Sick Leave		$44,699.57		
ADMIN SALARY (12MO.) excl Sick Leave		$53,639		

CENTRAL ADMINISTRATION		
SYSTEM SIZE = 3300		
	Amount	FTES
1 Superintendent	$53,639	
1 Secretary @ $14,449 (12MO.)	$17,203	
1 Accountant @ $21,567 (10MO.)	$25,678	
2 Asst. Superintendent	$107,279	0 - 5,000
4 Asst. Superintendent	$214,558	5,001- 99,999
6 Asst. Superintendent	$321,837	10,000 +
Operations		Per FTE
Supplies	$0	
Travel	$0	
Equipment (Replacement)	$0	
Miscellaneous	$0	
Unemployment Ins & Workers Comp.	$0	
TOTAL OPERATIONS	$0	$0.00

KG, KG-EI, GR 1-3, GR 1-3-EI,GR 4-5, GR 4-5-EI		
BASE SCHOOL SIZE = 450		
	Amount	Per FTE
1/2 Assistant Principal (10MO.)	$22,350	$49.67
Secretary @ $14,449 (12MO.)	$17,203	$38.23
TOTAL SALARIES	$39,553	$87.90
Operations		
Supplies	$1,319	
Travel	$750	
Equipment (Replacement)	$880	
Miscellaneous	$580	
TOTAL OPERATIONS	$3,529	$7.84

MIDDLE GRADE & MIDDLE SCHOOL GR(6-8), SPEC-ED, GIFTED, REMEDIAL, ESOL		
BASE SCHOOL SIZE = 624		
	Amount	Per FTE
1 Asst. Principal	$44,700	$71.63
Secretary @ $14,449 (12MO.)	$17,203	$27.57
Operations		
Supplies	$1,319	
Travel	$1,000	
Equipment (Replacement)	$880	
Miscellaneous	$580	
TOTAL OPERATIONS	$3,779	$6.06

GRADES (9-12) & CTAE(9-12)		
BASE SCHOOL SIZE = 970		
	Amount	Per FTE
2 Asst. Principal (10 MO.)	$89,399	$46.08
Secretary @ $14,449 (12MO.)	$17,203	$17.74
Secretary @ $12,041 (10MO.)	$14,336	$14.78
Operations		
Supplies	$2,198	
Travel	$1,500	
Equipment (Replacement)	$1,759	
Miscellaneous	$1,162	
TOTAL OPERATIONS	$6,619	$6.82

ALTERNATIVE EDUCATION		
BASE SCHOOL SIZE = 624		
	Amount	Per FTE
1 Asst. Principal (10MO. X 1:100)	$44,700	$447.00
Secretary @ $14,449 (12MO.)	$17,203	$27.57
Operations		
Supplies	$1,319	
Travel	$1,000	
Equipment (Replacement)	$880	
Miscellaneous	$580	
TOTAL OPERATIONS	$3,779	$6.06

Date: 6/29/2020

DIRECT INSTRUCTIONAL OPERATIONAL COSTS

FY 2021 FY21 Initial

CATEGORY	KG	KG EARLY	PRIMARY GRADES(1-3)	PRIMARY GRADES	UPPER ELEMENTARY	UPPER ELEMEN. EI	(6-8)MIDDLE GRADES	(6-8)MIDDLE SCHOOL	9-12 HIGH SCHOOL	CTAE(9-12) Pgm
Consumable Materials	40.16	40.16	33.21	33.21	26.51	26.51	26.51	26.51	35.91	140.60
Instructional Materials	30.86	30.86	48.65	48.65	39.87	39.87	39.87	39.87	55.65	24.95
Travel	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	26.32
Equipment Replacement	6.20	6.20	3.11	3.11	3.11	3.11	3.11	3.11	3.11	136.33
Non Vocational Lab Equipment	0	0	0	0	0	0	0	0	18	0
TOTAL	78.15	78.15	85.90	85.90	70.42	70.42	70.42	70.42	113.60	328.20
Media Books/Periodicals	15.31	15.31	15.31	15.31	15.31	15.31	13.03	13.03	13.03	13.03

CATEGORY	REMEDIAL	ALTERNATIVE	ESOL	Spec.Ed I	Spec.Ed II	Spec.Ed III	Spec. Ed IV	Spec. Ed V	GIFTED
Consumable Materials	32	26.51	32	149.48	38.88	51.06	220.45	220.45	53.27
Instructional Materials	21.49	39.87	21.49	57.65	33.73	30.21	48.69	48.69	22.92
Travel	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93
Equipment Replacement	3.02	3.11	3.02	40.90	57.81	122	152.35	152.35	23.78
Non Vocational Lab Equipment	0	0	0	0	0	0	0	0	0
TOTAL	57.44	70.42	57.44	248.96	131.35	204.20	422.42	422.42	100.90
Media Books/Periodicals	13.03	13.03	13.03	13.03	13.03	13.03	13.03	13.03	13.03



Glossary

This glossary contains definitions of terms used in the official budget book, as well as other terms as deemed necessary for common understandings concerning budget procedures for the Fulton County School System. Some of these definitions are not primarily financial accounting terms but have been included due to their significance to the budgeting process. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

ACCOUNTING SYSTEM

The method by which all activities and events affecting the accounts of administrative unit and that unit's associated programs are recorded and reported. Specifically, it describes (1) what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) data recording, classifying, and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing and initiating reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

ACCRUAL BASIS

The basis of accounting under which revenues are recorded when levies are made and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received, or the payment is actually made.

See *also* **ACCRUE**, **REVENUE**, **EXPENDITURES**.

ACCRUE

To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received, or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds.

See also **ACCRUAL BASIS**.

ACCRUED INTEREST

Interest accumulated between interest dates but not yet due.

ADMINISTRATION

The term referring to those activities which have, as their purpose, the general regulation, direction, and control of the affairs of a local education agency.

AD VALOREM TAXES

Taxes levied on the assessed valuation (less exemptions) of real and personal property, including automobiles.

See also **ASSESSED VALUE**, **TAX DIGEST**.

AMORTIZATION

The spreading out of capital expenses for intangible assets over a specific period of time (usually over the asset's useful life) for accounting and tax purposes.

APPROPRIATION

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

APPROPRIATION ACCOUNT

A budgetary account set up to record specific authorizations to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

APPROPRIATION CONTROL

The control or management of a school district's business affairs in accordance with an approved budget and with a responsibility to keep expenditures within authorized amounts.

See also **BUDGETARY CONTROL**.

AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)

An act making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for the fiscal year ending September 30, 2009, and for other purposes.

ASSESSED VALUE

A valuation set upon real estate or other property by a government as a basis for levying taxes. Forty percent of Appraised Value is used as the tax basis in Georgia.

AT PROMISE

A program which provides supplemental reading instruction to Sixth Grade students who are performing at least two years below their grade-level instruction.

AT RISK PROGRAM

An elementary school reading recovery program based on the assumption that intensive intervention during the early years of schooling is the most productive investment of resources. It provides a second chance in reading for young children who are at risk of failure in their first year of reading instruction.

AUSTERITY

Measures taken by government to reduce expenditures in an attempt to shrink a growing budget deficit.

AVERAGE DAILY ATTENDANCE (ADA)

In a given school year, the average daily attendance for a given school is the aggregate days attendance of the school divided by the number of days school was actually in session. Only days in which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session.

BALANCE SHEET

A summarized statement, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

BALANCED BUDGET

When the total sum of money a governmental entity collects in a year is equal to the amount it spends on personnel, non-personnel, and debt interest.

BOARD OF ASSESSORS (BOA)

The legal body established by state law to determine the fair market value of all real and personal property in the county for property tax purposes. The State of Georgia requires that property owners declare their property and its value to the Board of Assessors, which is tasked with correcting property owner returns so that all property in the Tax Digest correctly reflects its fair market value. The BOA determines the Appraised Value of property, which is then multiplied by 40% to determine the Assessed Value of property to which the Millage Rate is applied.

See also ***ASSESSED VALUE***, ***MILLAGE RATE***.

BOARD OF EDUCATION DISTRICT

The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.

BOND

A written promise, generally under seal to pay a specified sum of money, called the face value, at a fixed time in the future, called the maturity date, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

BONDED DEBT

The part of the school district debt which is covered by outstanding bonds of the district. This type of debt is sometimes called “Funded Debt”.

BONDS AUTHORIZED AND ISSUED

The part of the school district bond which has been legally authorized, but not issued and which can be issued and sold without further authorization.

BONDS ISSUED

Bonds sold to a holder, to whom the issuer is indebted.

BONDS PAYABLE

The face value of bonds issued for which the issuer is liable.

BUDGET

A budget is a plan of financing operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

BUDGET ADJUSTMENT

An administrative procedure used to revise a budgeted amount after the Annual Budget has been adopted by the Board of Education and approved by the State Board of Education.

BUDGET CALENDAR

The schedule of key dates used in the preparation and adoption of the Annual Budget.

BUDGET DOCUMENT

The instrument used as a comprehensive financial plan of operations of the Board of Education.

BUDGET MESSAGE

The opening section of the budget book provided to the Board and public. The budget message is a general summary of the most important aspects of the proposed budget and includes the recommendations of the Superintendent.

BUDGETARY CONTROL

Budgetary Control refers to the management of the business affairs of the school district in accordance with an approved budget. Budget managers have a responsibility to keep expenditures within the authorized amounts.

See also **APPROPRIATION CONTROL**.

BUILDINGS

A fixed asset account, which reflects the acquisition value of permanent structures used to house persons and property, owned by the local education agency. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

BUSINESS AREA

A Business Area (BA) is an organizational unit of financial accounting that represents a separate area of operations or responsibilities within an organization and to which value changes recorded in Financial Accounting can be allocated.

CAPITAL ASSETS

Capital Assets are items owned by Fulton County School System such as land, buildings, equipment, and other that are used over a period of time to provide service to the organization and the organization community. Capital assets may be used to produce goods or to repair, maintain, or construct other assets.

CAPITAL BUDGET

The capital budget is a plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget.

See also ***CAPITAL PROGRAM***.

CAPITALIZATION

A process of defining the value or threshold used to determine whether an item will need to be recorded as expenditure or kept as a fixed asset.

CAPITAL OUTLAYS

Expenditures which result in the acquisition of or addition to fixed assets.

CAPITAL PROGRAM

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CAPITAL PROJECTS

Capital Projects are those that result in the acquisition or construction of land, buildings, and related improvements.

CARES ACT - COVID-19

The CARES Act provides education funding to state education agencies and local education agencies to support schools as they are dealing with the effects of the COVID-19 Pandemic.

CASH ACCOUNTING

A basis of accounting in which transactions are recorded when cash is either received or expended.

CAREER & TECHNICAL EDUCATION

Career & Technical Education programs provide FCS students opportunities to apply mathematics, science, and communication competencies in laboratory and occupational settings that develop specific technical skills applicable in broad concentration areas.

CERTIFIED TAX DIGEST

That annual property tax digest certified by the tax receiver or tax commissioner of a county to the Department of Revenue and approved by the State Revenue Commissioner.

CHART OF ACCOUNTS

A list of accounts systematically arranged, applicable to a specific concern, giving account names and numbers, if any. A chart of accounts, accompanied by descriptions of their use and of the general operation of the books of accounts, becomes a classification or manual of accounts: a leading feature of a system of accounts.

CLASSIFICATION, FUNCTION

As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end, for example, Instruction, School Administration, Plant Maintenance and Operation.

CLASSIFICATION, OBJECT

As applied to expenditures, this term has reference to an article or service received; for example, payroll costs, purchased and contracted services, materials, and supplies.

CODING

A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information.

COLLECTION RATE

Collection rate is used to approximate the revenue to be collected from ad valorem taxes. This rate accounts for uncollectible taxes and tax releases made by County tax assessors.

CONNECTION TEACHER

In the middle school program, this term designates a certified teacher teaching in one of the areas other than the core courses. Connection courses include teaching areas such as Art, Health and Physical Education, Foreign Language, Business Education, Technology, Music, and Family Resource Management.

See also **INTERDISCIPLINARY TEACHER**.

CONTINGENCY

Amount of money set aside for emergency school needs during the year.

CONTINUOUS ACHIEVEMENT

A program based on the belief that each child is different and learns in her own way and in his own time. Continuous Achievement clearly defines subject content, sets expectations for knowledge and skill levels, and provides assessments that are an important part of instruction.

CONTRACTED SERVICES

Contracted Services are a type of expenditure that includes labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

COST PER PUPIL

By dividing a monetary amount by an enrollment number, can be normalized across schools and districts in order to determine relative efficiencies. Possible measures can include budget or expenditure data for a given period of time, or a pupil unit of measure such as daily membership or daily enrollment.

COST CENTER BUDGETING

Fulton County School System uses a site-based management system known as "cost center budgeting", aimed at empowering each local school and local activity center. Cost Center provides reasonable and appropriate flexibility to local schools, while increasing fiscal accountability.

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.

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

FY2022 Budget

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